North Reading Public Schools

FY 27 SCHOOL PRELIMINARY BUDGET MARCH 9, 2026

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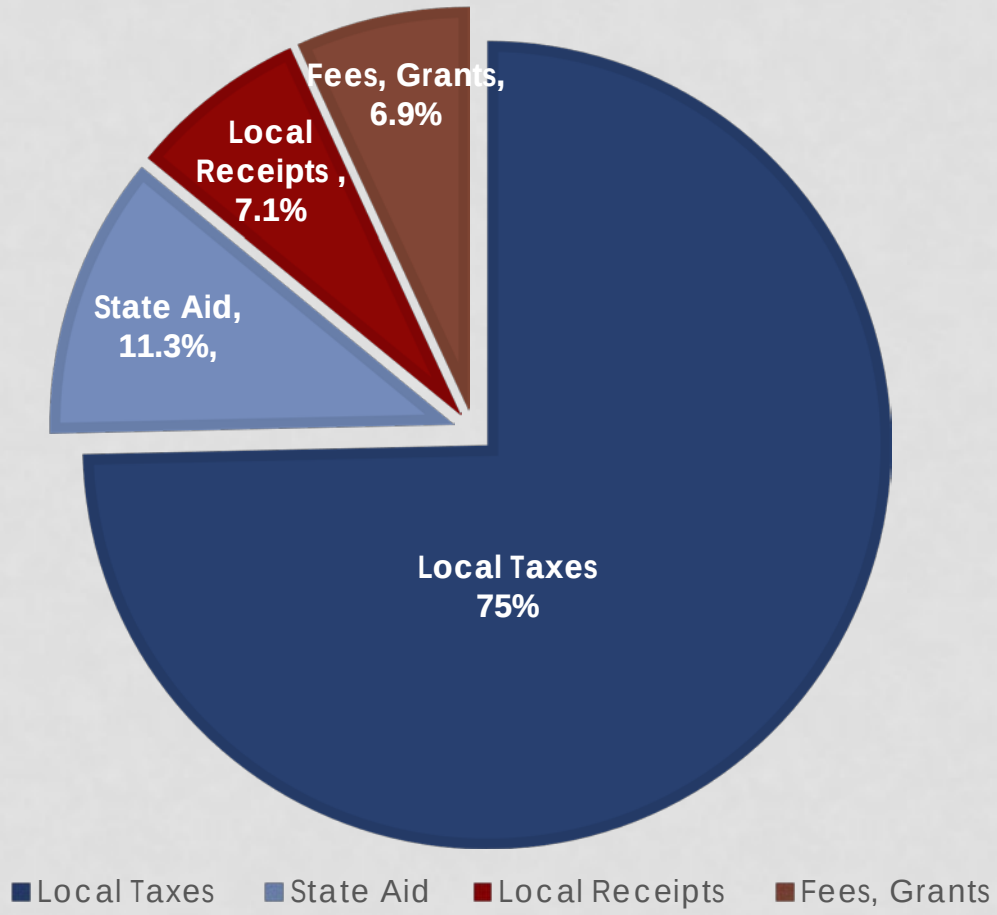
North Reading School Committee

Jeff Friedman, Chair	Timothy Sutherland , Vice Chair
Jennifer Leenders	Scott Buckley
Noelle Rudloff	

AGENDA

- Revenue Sources
- Challenges
- Drivers
- Budget priorities / breakdown
- Staffing positions
- Offsets
- Conclusions

REVENUE SOURCES

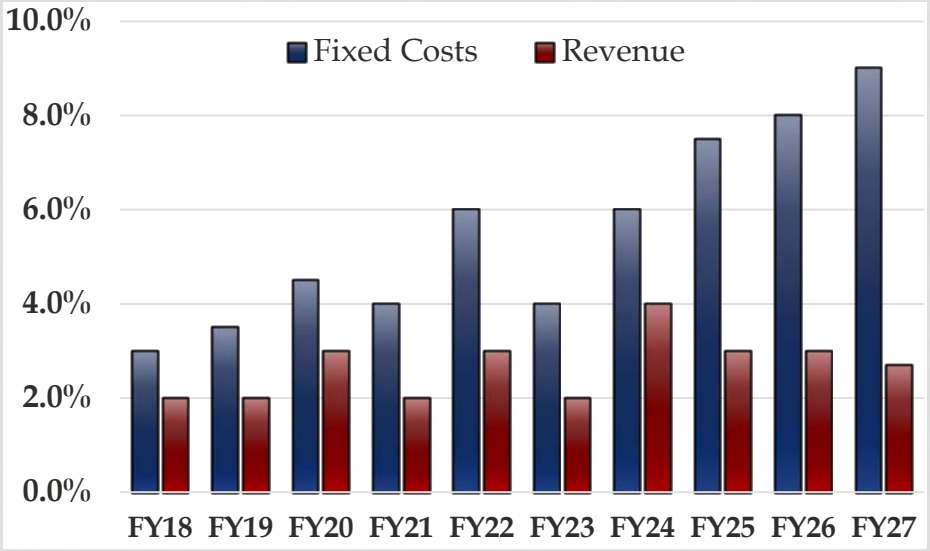


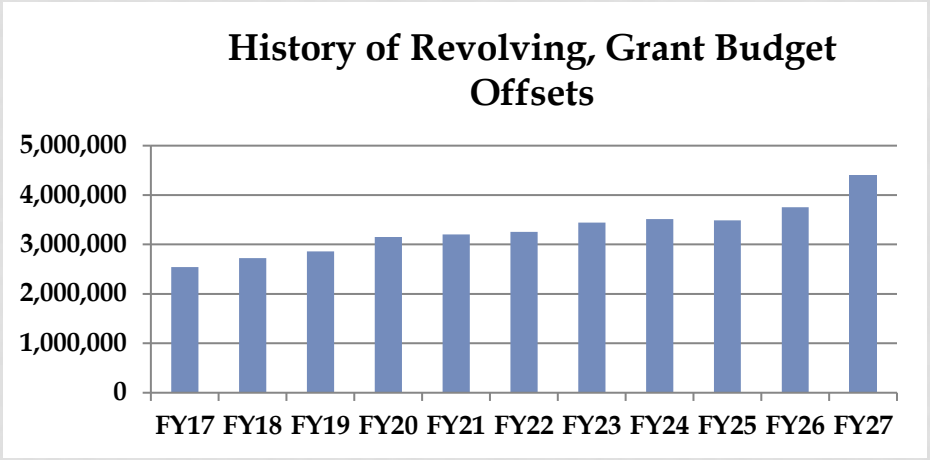
CHALLENGES

- Structural Deficit

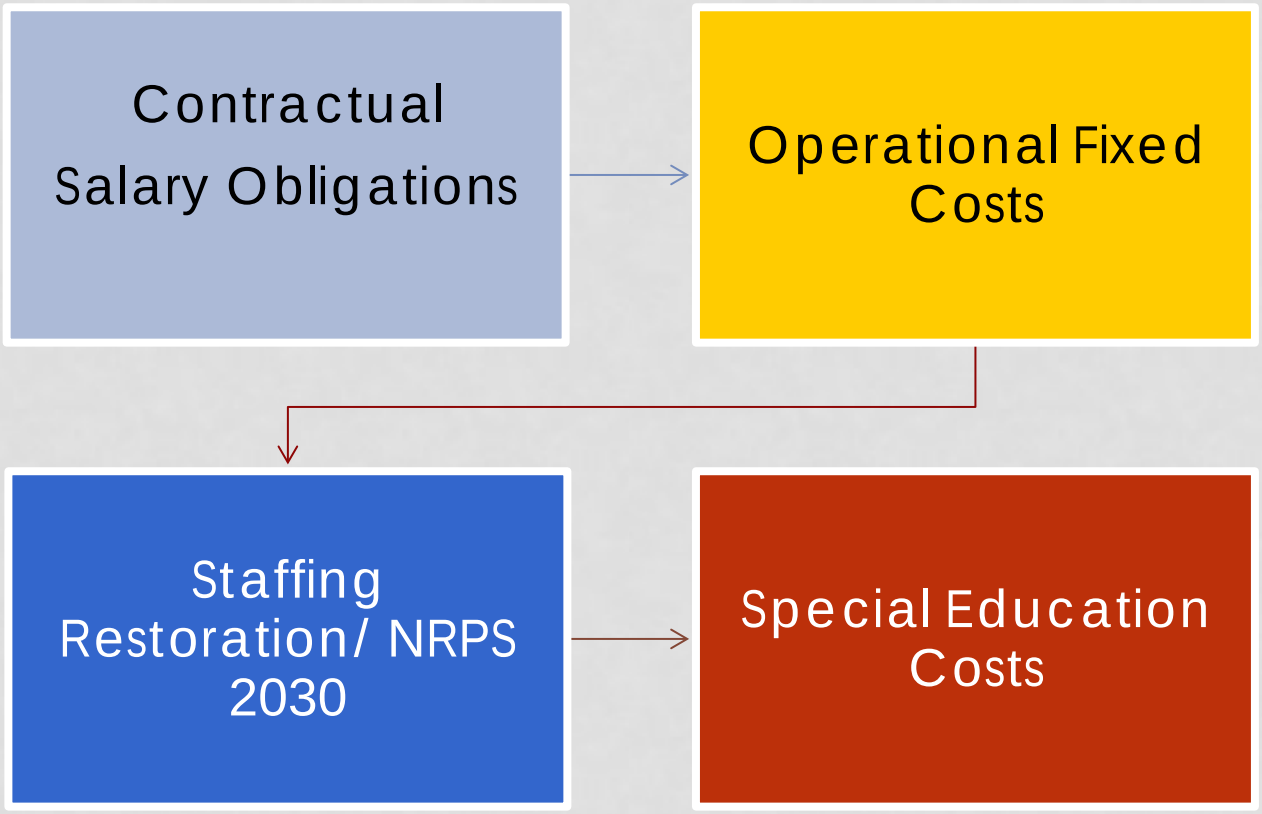
School Funding

- Diminishing School Revenue Options
- Contractual Obligations
- Fixed Cost Increases / Inflationary Increases
- Special Education Uncertainty





BUDGET DRIVERS



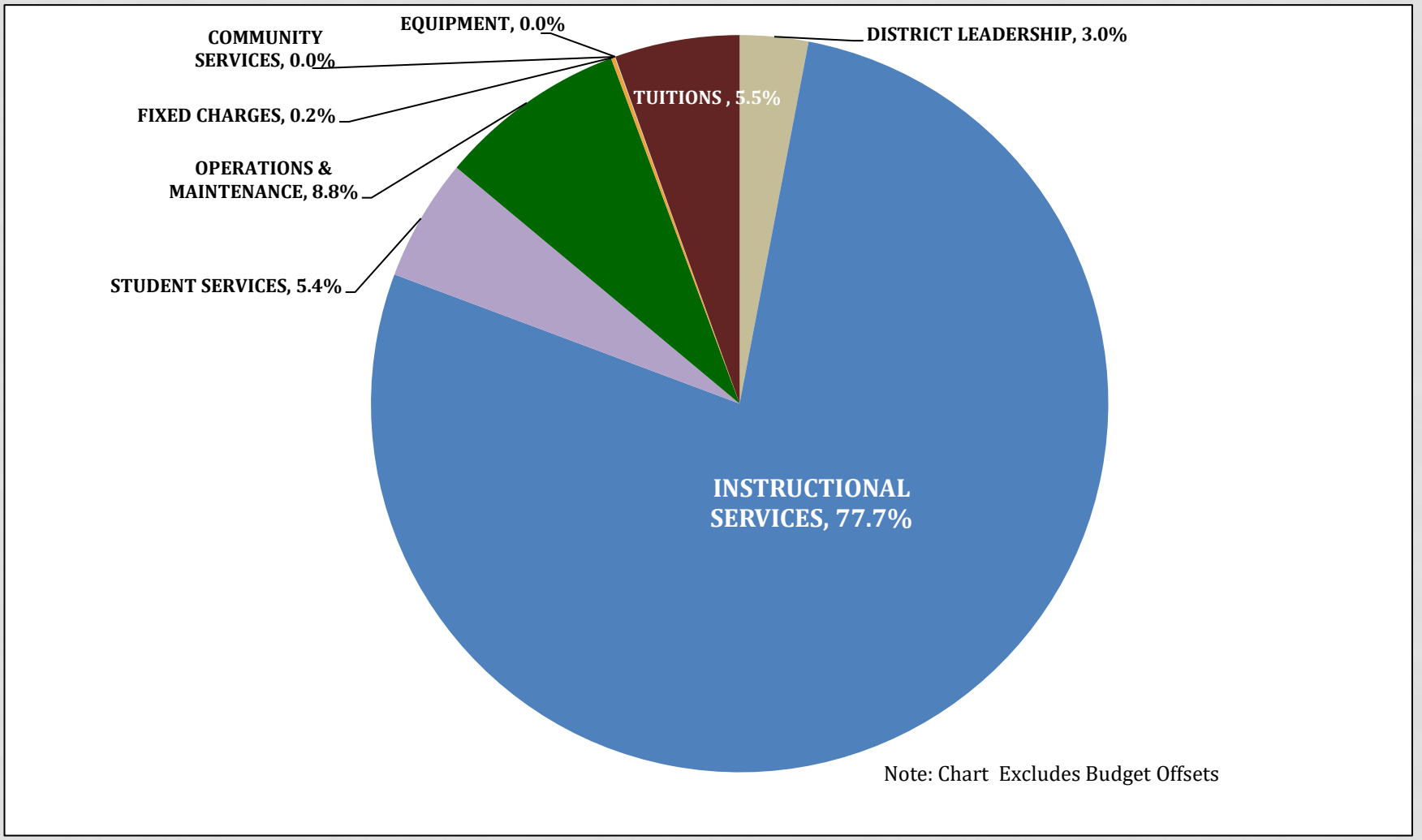
MODIFIED LEVEL SERVICES BUDGET

- Staffing levels have been adjusted to meet shifts and changes in enrollment to ensure class size and student/teacher ratio guidelines are met;
- Adjustments to meet contractual salary obligations with union and non-union staff;
- Includes **some** staffing restorations of identified positions reduced in FY'25 and FY'26 budget cycles;
- Includes a small portion of "NRPS 2030" initiatives involving new positions identified as being a high priority;
- Includes adjustments for fixed cost increases associated with student transportation, utilities, and maintenance needs;
- Adjustments to out-district-costs for tuitions and transportation for those students being educated outside the district;
- Assumes user fee and tuition costs to families will be the same as in the current school year.

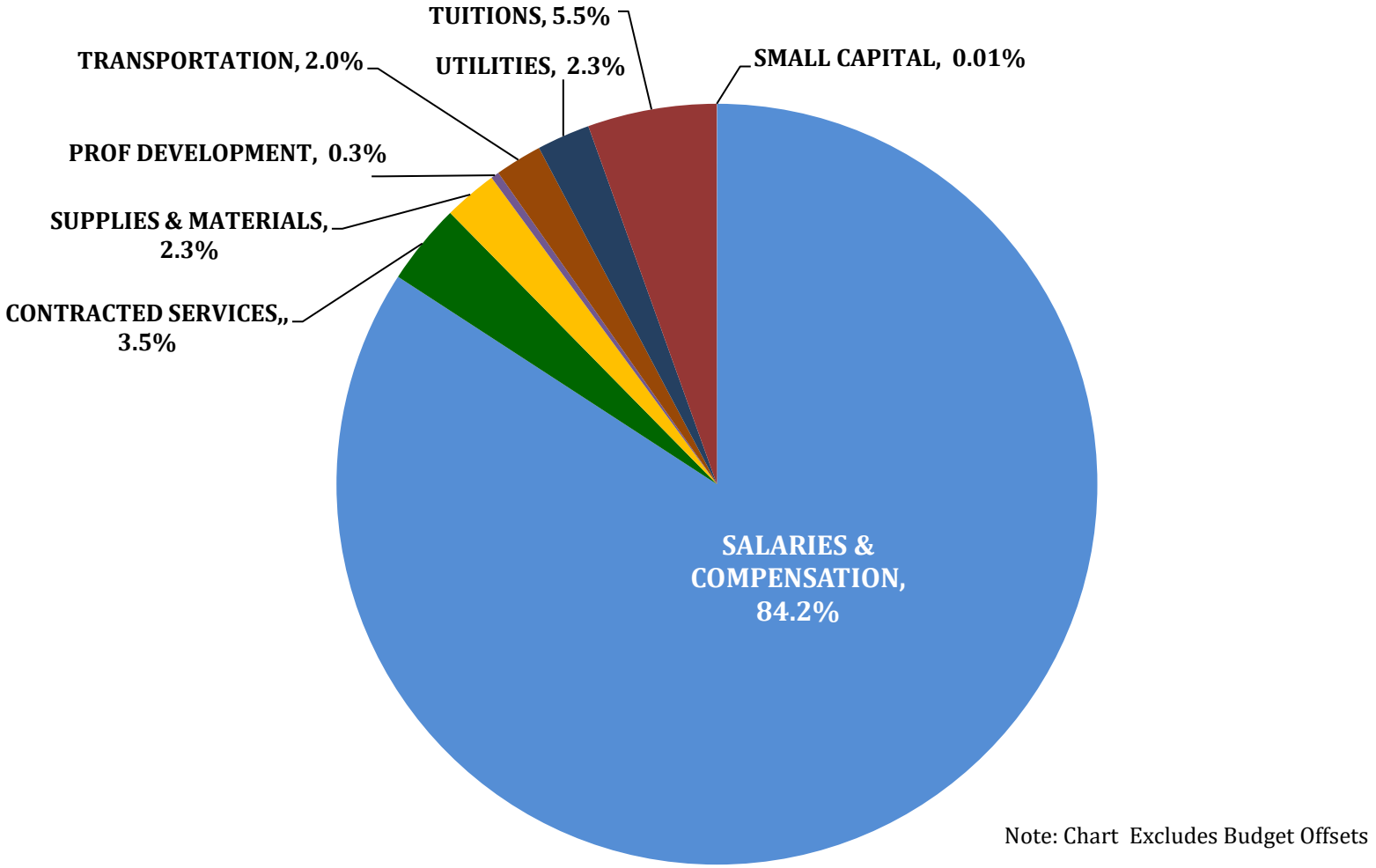
FY' 27 PRELIMINARY BUDGET

Expense Category	FY 26 Budget	FY 27 Proposal	Change	% Increase
Salaries	33,302,314	35,554,902	2,252,588	5.5%
Instructional Expenses	1,498,600	1,525,900	27,300	0.07%
Operations & Maintenance	2,154,025	2,000,075	-153,950	-0.40%
Transportation	778,260	843,285	65,025	0.20%
Tuitions	3,046,850	2,313,250	-733,600	-1.8%
Total	**40,780,049**	**$42,237,412**	**1,457,363**	**3.6%**

HOW ARE THE FUNDS BEING SPENT

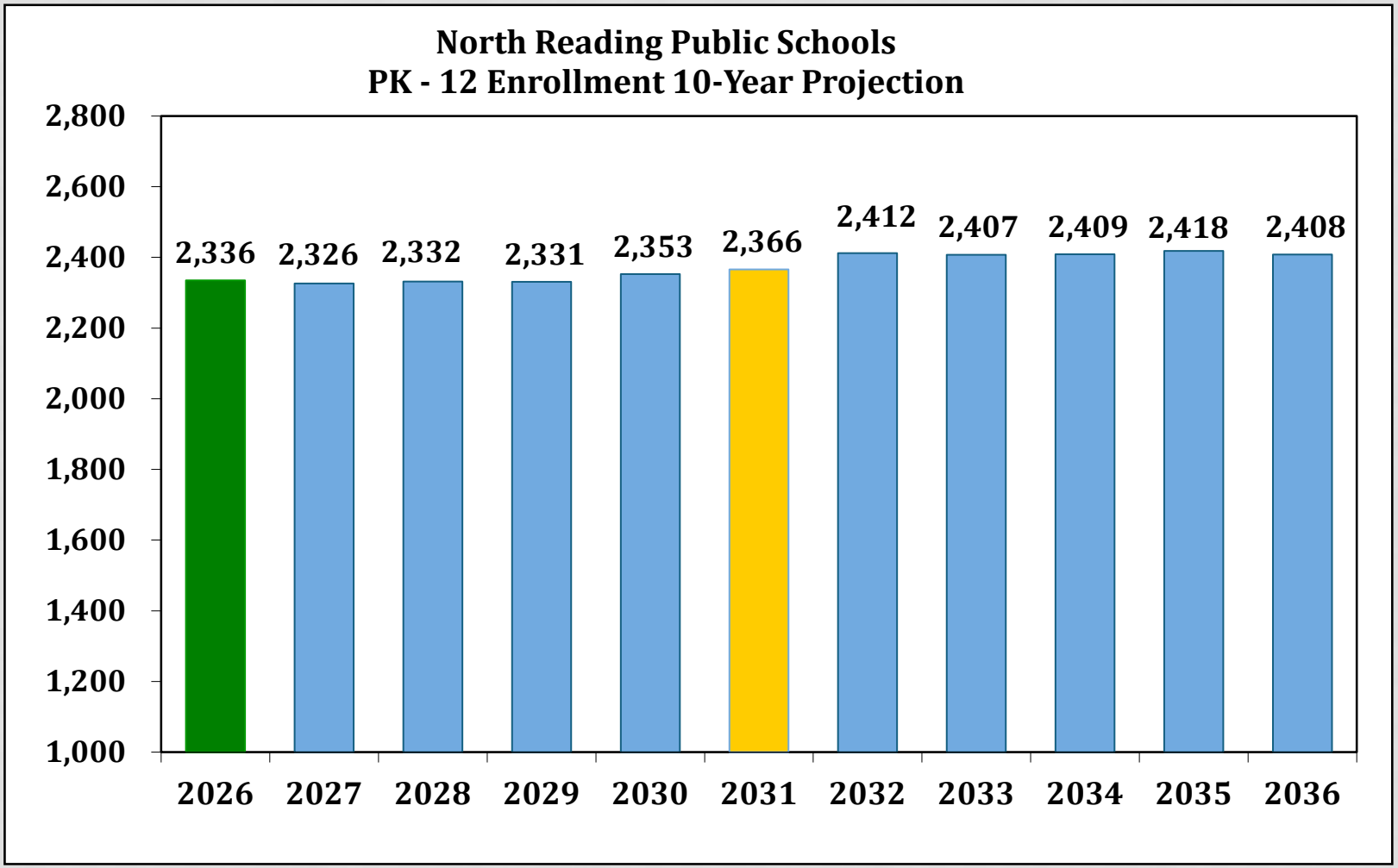


HOW ARE THE FUNDS BEING SPENT



Note: Chart Excludes Budget Offsets

ENROLLMENT PROJECTIONS



STAFFING ENROLLMENT POSITIONS

School /Dept.	FY' 26 Restoration Priority	Amount	Impact
Elementary	3.0 FTE General Paraprofessionals	112,908	Restore general para support at Kindergarten level
Elementary	1.0 FTE Classroom Teacher	85,959	Grade level position at the Little School is needed in primary grades due to enrollment
Elementary	1.0 Special Education Teacher	82,459	Incoming 6th grade class enrollment is higher resulting in need for this position
Total	**5.0 FTE**	**281,326**	

The FY 2027 Preliminary Budget, includes new / restored positions to meet class size and student/teacher ratio guidelines shown in the above table.

STAFFING REQUESTS

School /Dept.	Restoration	Amount	Rational
Middle School	1.5 FTE Special Ed./Academic Interventionist	128,939	High Needs Population / Academic Support
District	0.5 FTE Floater School Nurse	42,500	School Health & Safety
Elementary	1.5 FTE Academic Intervention Tutors	64,800	Academic Support / Early Intervention
Total	**3.5 FTE**	**236,239**	

School /Dept.	NRPS: 2030 Needs	Amount	NRPS 2030 Strategy
Elementary	0.60 FTE School Adjustment Counselor	63,235	Student Support
District K-12	1.0 FTE Humanities Coordinator	106,970	Teaching & Learning
Total	**1.6 FTE**	**166,473**	

The Preliminary budget looks to restore key positions loss and to implement key initiatives in the school district's strategic plan, "NRPS 2030".

FY' 27 BUDGET SUMMARY

School /Dept.	FY 26 Final	FY 27 Request	DIFFERENCE
General Fund	40,780,049	42,237,412	1,457,363
Grants, Revolving	3,752,757	4,393,710	640,953
Total	**44,532,806**	**46,631,122**	**2,098,316**

Other Funds Not Included in School Budget (Annual Average)	
School Committee Accepted Donations	$250,000
PTO In-Kind Gifts / Budgets	$75,000

FY'27 BUDGET BREAKDOWN

Budget Driver Description	Amount of Increase	% Increase
FY'26 Final Budget Approved	$40,780,049	
Contractual Salary Obligations (Existing Staffing Levels)	$1,568,550	3.8%
New Staffing Needs: Enrollment, Restoration, NRPS 2030	$684,038	1.7%
Special Education Out-District Tuition Decreases	-$150,895	-0.4%
Special Education Transportation & Contracted Services	$115,000	0.28%
Additional Circuit Breaker Offset (based on new expense baseline)	-$582,705	-1.4%
Fixed Cost Contractual Increases: Busing, Utilities, Maintenance	$17,375	0.04%
Maintenance and Operation Adjustments	-$205,000	-0.5%
FY' 27 Modified Level Services Budget Increase over FY'26	**$1,457,363**	**3.6%**
FY' 27 Modified Level Services Proposed Budget	**$42,237,412**	

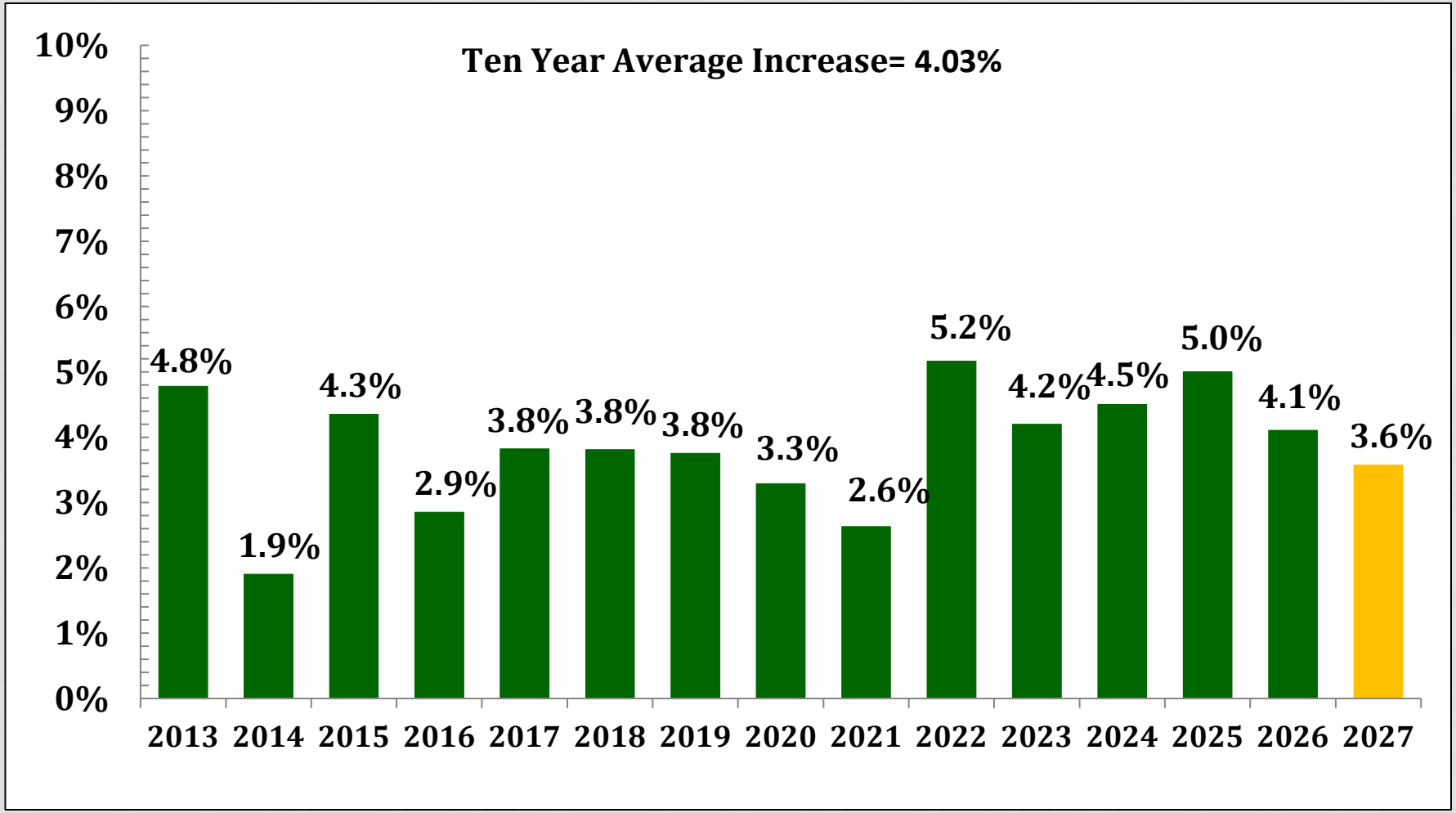
BUDGET GAP

Category	FY' 27 Budget Proposal
Salary	$35,554,902
Expenses	$6,682,512
TOTAL	**$42,237,412**
% Over FY'26	**3.6%**
Budget Gap	**$120,248**

BUDGET OFFSETS

Program	FY 27 Direct Cost	User Fee Estimated Contribution	Current User Fee
Bus Transportation (Non-Special Education)	$975,285	350,000 (35%)	$550 Per Pass / $900 Family Cap
Athletics (Salaries, Coaches, Expenses)	$980,493	$335,000 (34%)	$450, $1,600 Family Cap
Extra-Curricular Activities (MS & HS Clubs)	$123,165	$70,000 (56%)	$200 (MS/HS)
Performing Arts (Music, Drama, Theater)	$82,193	$56,000 (68%)	HS=$200, $1,000 Family Cap. MS=$150, $600 Family Cap. Elem.=$100 Musical
Kindergarten Program (Teacher, Para. salaries)	$1,283,111	$450,000 (35%)	$2,500 Full Day Current
Pre-School Program (Teacher, Para. salaries)	$463,036	$150,000 (32%)	$7,000 Full Day $3,500 Half Day
Total	$3,907,283	$1,411,000 (36%)	

OPERATING BUDGET HISTORY



FY' 27 COST AVOIDANCE

- **School & District Expense Budgets**
  - Purchasing from state bid lists
  - Competitive School Bus bid procurement process yielding favorable pricing
- **Utilities – Natural Gas & Electricity**
  - Modulating Boilers/Occupancy Schedules /Lighting Controls
  - Gas Rates – Power Options Purchasing Consortium Contract
- **Special Education**
  - Continued commitment to keep students in our schools through the design of customized programming
  - SEEM Collaborative shared transportation model
  - Memberships with SEEM Collaborative and Northshore Education Consortium
- **Food Services Program**
  - Pursue all available funding / grants and federal reimbursements (Lunch, Breakfast, After School Snack Programs)
  - Managing production/labor costs and increasing sales district wide
- **Athletics**
  - Use of Two MFSAB's has transferred costs for many transportation runs in-house from contracted services thus leading to savings
- **Maintenance & operations**
  - Pursuing bringing more outside contract work: electrical, plumbing, hvac, boiler, WWTP in-house whenever possible
  - Efficient use of Tool cat has increased efficiency in respect to snow removal efforts and grounds work decreasing man power of overtime costs
  - Constant vigilance with respect to daily operations
  - Pursuit of Energy Saving Initiatives – LED Lighting project completed & continue to pursue Solar Options

BUDGET CONCLUSIONS

- Includes funds to meet contractual obligations with employees and employee unions;
- Increases for fixed operational costs: contracted services, busing, utilities, etc.;
- Adds staff to:
  - (1) ensure educationally sound student/teacher ratios especially at the elementary level;
  - (2) enhance adequate health and safety services for all students, staff and the school community;
  - (3) enhance current structures to address the social, emotional and mental health needs of all students;
  - (4) ensure appropriate staffing in specialized programs to support students in our high needs' population;
- Contractual obligations with employees and employee unions;
- Associated operational costs to continue to provide the same level of services including student transportation and access to athletic and fine art programs;
- Associated operational costs to maintain all five schools and surrounding campuses;
- Assumes the same level of user fee's accessed to families next school year.

NEXT STEPS

1. Ongoing discussions with Finance Planning Team about available revenues (budget gap)
2. Budget Webinar March 25th 12:00 p.m. to 1:00 p.m.
3. School Committee Budget Workshop on April 13th(5:00 p.m.)
4. Public Hearing on April 13th (7:00 p.m.)
5. School Committee Budget Workshop # 2 April 27th (If necessary 5:00 p.m.)
6. School Committee vote April 27th to May 1st
7. Present budget to Finance Committee May 6th
8. Annual Town Meeting June TBD
9. Await state budget actions
10. Discussion

