

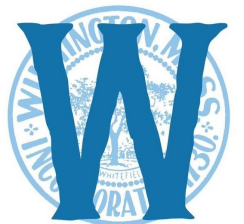
FY27 BUDGET MEETING

Interim Superintendent of Schools Dr. David Thomson
Presentation to Finance Committee
February 28, 2026



FY 27 Budget Summary

- FY27 Total Budget = \$54.3M
- Change from FY26 = +\$2.55M
- Percent Increase = 4.94%



Budget Snapshot

★ FY27 Budget

Classification	Approved - Fiscal 2026 Transfer & Appropriation	Requested- Fiscal 2027 Transfer & Appropriation	FY26 - FY27 % Change
*Personnel Services	\$ 41,368,149.00	\$ 43,142,467.00	4.29%
Contractual Services	\$ 10,355,377.00	\$ 11,134,159.00	7.52%
Total School Department	\$ 51,723,526.00	\$ 54,276,626.00	4.94%

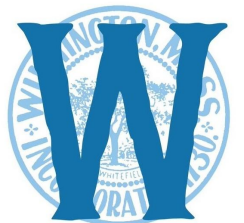
*Incorporates a \$300,000 contingency aligned with negotiated contractual adjustments.



FY27 Budget Overview

This Budget was developed with the following in mind

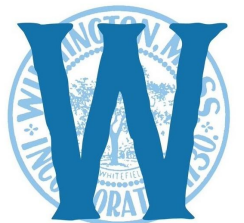
- Ensuring the district is positioned to provide for student needs. Conservative additions were included. Majority of personnel asks provide mandated services.
- Cognizant of tax increase in light of approaching building project as well as anticipated changes in federal and state funding.
- Continuing the growth of instructional programs including curriculum updates, career pathways, and improving course offerings.
- Special Education service needs and legally required services continue to be a key driver of budget growth.



FY27 Budget Drivers

The following are Budget Drivers impacting our recommendations (**Most are Mandatory*)

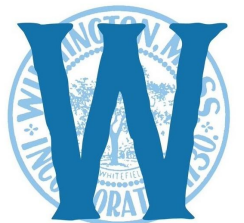
- *Contractual Obligations.
 - Four union contracts settled
 - Transportation costs
- Staff Changes from contracted services to employed by the district.
 - *Occupational Therapy
 - Athletic Trainer
- Increases in Student Needs.
 - *Special Education
 - *English Language Learners
 - *Therapy Services



FY27 Budget Planning Update

Since our presentation of the FY27 recommended budget on January 21, the following developments have occurred:

- The Town Manager has presented the FY27 Budget, including the school budget to the Select Board on January 28.
- Following the Budget Hearing on February 11, the School Committee formally voted to approve the FY27 budget.
- We continue to monitor retirements and other personnel changes to see increased flexibility in the FY27 Budget.



FY27 SALARY CHANGES

Wilmington Public Schools FY27 Budget Salary Changes

FY26 Budget			\$ 41,368,149
	Step & Lane Changes	\$ 548,201	
	New Positions/Salary Changes/Replacements/Reductions	\$ 1,214,047	
	Longevity	\$ 12,070	\$ 1,774,318
FY27 Budget			\$ 43,142,467
Percentage Change			4.29%



FY27 Budget Personnel w/Purpose

Our leadership team has built the preliminary budget with a close eye to our enrollment forecasting.

The final budget includes:

- **Occupational Therapist (1.0 FTE, SSS):** Support students in overcoming physical, sensory, social, and emotional barriers so they can fully engage in learning and school life.
- ***Certified Occupational Therapist Assistant (2.8, FTE, SSS) -** Supports students with disabilities by delivering OT-guided interventions to build motor, sensory, and daily-living skills for school success and independence.
- **Business Teacher (1.0 FTE, HS):** Supports the new schedule and rising student course demand.
- **Behavioral Interventionist (1.0 FTE, shared):** Addresses behavior challenges by building positive, functional skills across two schools.
- ***Athletic Trainer (1.0 FTE)** Replaces contracted services with an in-house role for cost efficiency and continuity of care.
- **Speech-Language Pathologist (0.6 FTE):** Provides assessment, treatment, and prevention of speech and language disorders.
- **ESL Teacher (0.6 FTE):** Supports English learners' academic achievement and full classroom participation.



Actual FY26 Gap-Period Adjustments

Recommended FY27 Personnel Adjustments

		FTEs
FY26 Budget		489.55
Changes prior to the start of FY26 School Year:		
Special Education – Inclusion / Resource (Traditional Special Education)		3.80
Occupational Therapist (OT)	1.00	
Certified Occupational Therapist Assistant (COTA)	2.80	
FY26 Start of the School Year		493.35
FY27 Budget Changes:		
General Education		0.60
Teacher - Elementary	(1.00)	
Business Teacher	1.00	
ESL Teacher	0.60	
Special Education – Inclusion / Resource (Traditional Special Education)		(0.40)
Teacher	(1.00)	
Educational Assistant - Special Education	(2.00)	
Speech, Language Pathologist	0.60	
Behavioral Interventionist	1.00	
Educational Assistant - Inclusion	1.00	
Special Education – STRIDES (Substantially Separate Program)		3.00
Teacher	1.00	
Educational Assistant	2.00	
Other (Athletics/Student Support)		1.00
Athletic Trainer	1.00	
FY27 Budget		497.55



FY27 Cost Drivers

- A significant number of additional areas required of our programs and services categorized as 'non-salary' expenses:
 - *Out-of-District Tuitions*
 - *Curriculum, Instruction & professional development*
 - *Information technology*
 - *Student transportation*
 - *Athletics*
 - *School/office/library supplies*
 - *Electricity*
 - *Other Special Education costs*
 - *Other operational services (legal services, translations etc.)*
- District has worked diligently to keep these non-salary budget lines flat from year-to-year to minimize budget increases despite a constant desire for more goods and services.
- **The significant increases projected for next year include transportation costs and out-of-district tuitions.**

FY24 Non-Salary Expenses	FY25 Non-Salary Expenses	FY26 Non-Salary Expenses	FY27 Non-Salary Expenses (Preliminary)
\$10,028,927	\$10,222,194	\$10,355,377	\$11,134,159

FY27 NON-SALARY CHANGES

FY26 Budget

\$ 10,355,377

Special Education Tuition	\$ 402,363	52%
Curriculum & Curriculum Supplies	\$ 200,343	26%
Special Education - Contracted Services	\$ (200,000)	-26%
Professional Development	\$ 69,855	9%
Special Education Transportation	\$ 68,932	9%
Transportation	\$ 68,320	9%
Advisors	\$ 57,654	7%
Technology	\$ 51,331	7%
Supplies - Classroom & Departmental	\$ 27,260	4%
Electricity	\$ 16,757	2%
Membership - Dues	\$ 15,400	2%
Other	\$ 567	0%

FY27 Budget

\$ 11,134,159

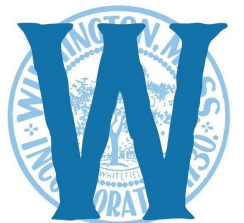
Percentage Change

7.52%



FY27 Budget Pressures & Strategy

- With four collective bargaining agreements taking effect in FY26 and increasing personnel costs, the District faces challenges sustaining service levels in critical areas such as student support services, instructional interventions, transportation, facilities maintenance, and technology infrastructure.
- Of the \$2.5M budget increase, approximately 52% (\$1.3M) is attributable to contractual salary obligations and 35% (\$271K) to increased Special Education service costs, reflecting fixed contractual commitments and required student services that must be prioritized to maintain current service levels.
- This plan reflects prudent fiscal management by meeting contractual obligations and maintaining current educational service levels, ensuring continuity and stability for students and staff.



Next Steps In The Process

- **February 28, 2026:** Meet with Finance Committee
- **May 2, 2026 :** Wilmington Town Meeting

