
Nashua School District Fiscal Year 2027 Budget Presentation



Dr. Mario Andrade, Superintendent of Schools
Krystal De Gray, MBA, Chief Operating Officer
May 5, 2026



A background image showing a group of students in a science laboratory. They are gathered around a table, looking at a clipboard and working with various equipment like beakers and a large container. The image is overlaid with a semi-transparent teal filter.

OUR VISION

THE NASHUA SCHOOL DISTRICT IS
A COMMUNITY WHERE CURIOSITY
DRIVES EDUCATION, AND
EVERY LEARNER IS VALUED.

NASHUA SCHOOL DISTRICT BY THE NUMBERS



Our Evolving District

NASHUA AT A GLANCE



9,501

Students



\$191.2M

for the Fiscal Year
2026 Budget



19.4

Average Class
Size



2,055

Staff
Members



797

Seniors who
graduated in 2025



49

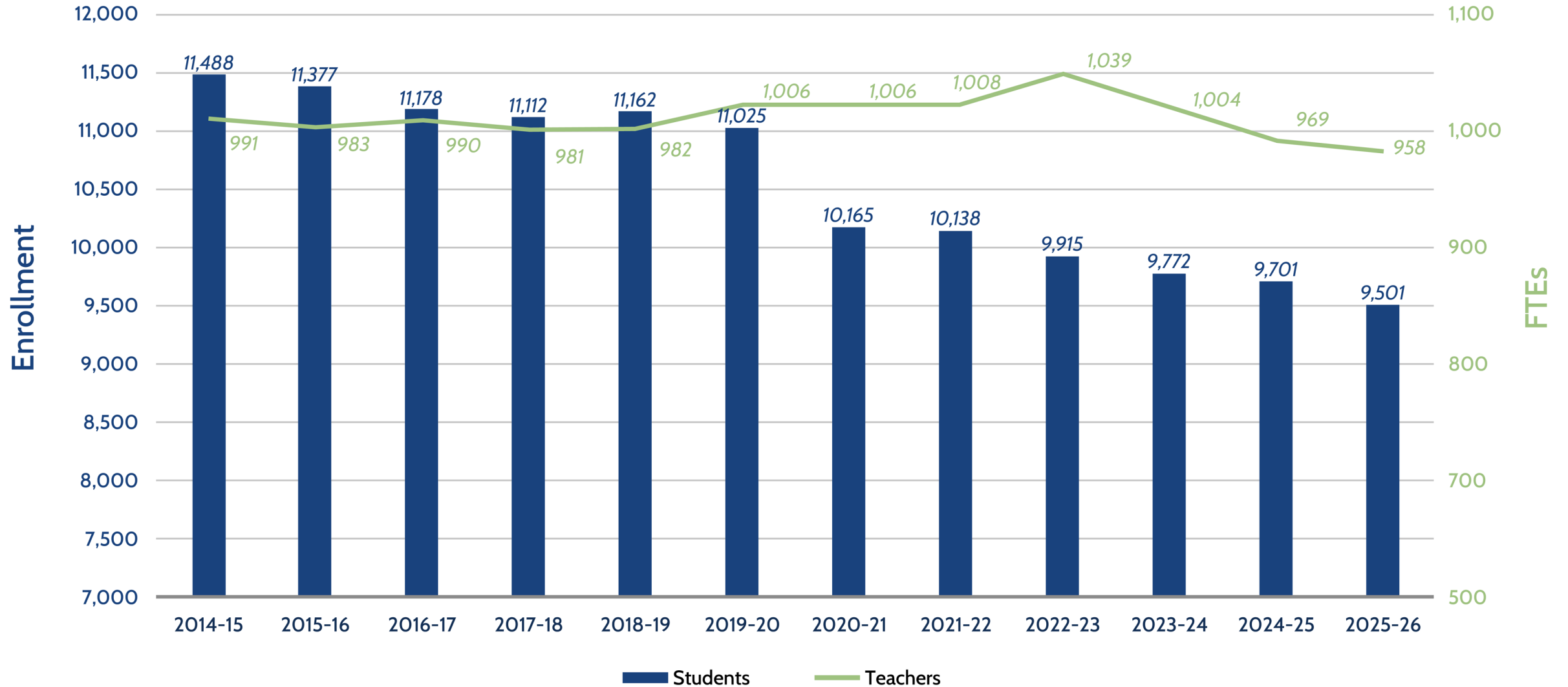
Spoken
Languages

23.6% went on to a 2-year college
43.7% went on to a 4-year college
26.9% went on to employment
2.6% went into the military
3.2% created other opportunities

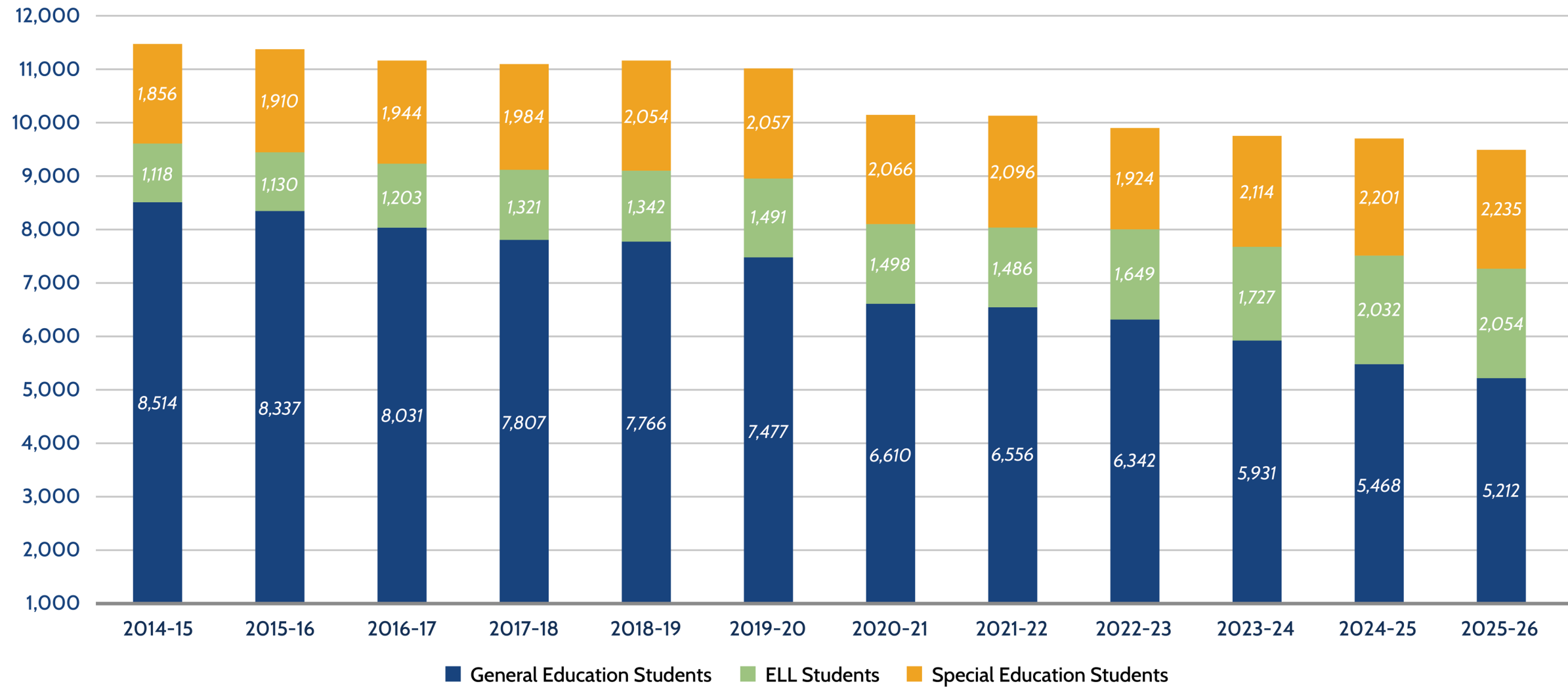


NASHUA
SCHOOL DISTRICT
Gateway to Opportunity

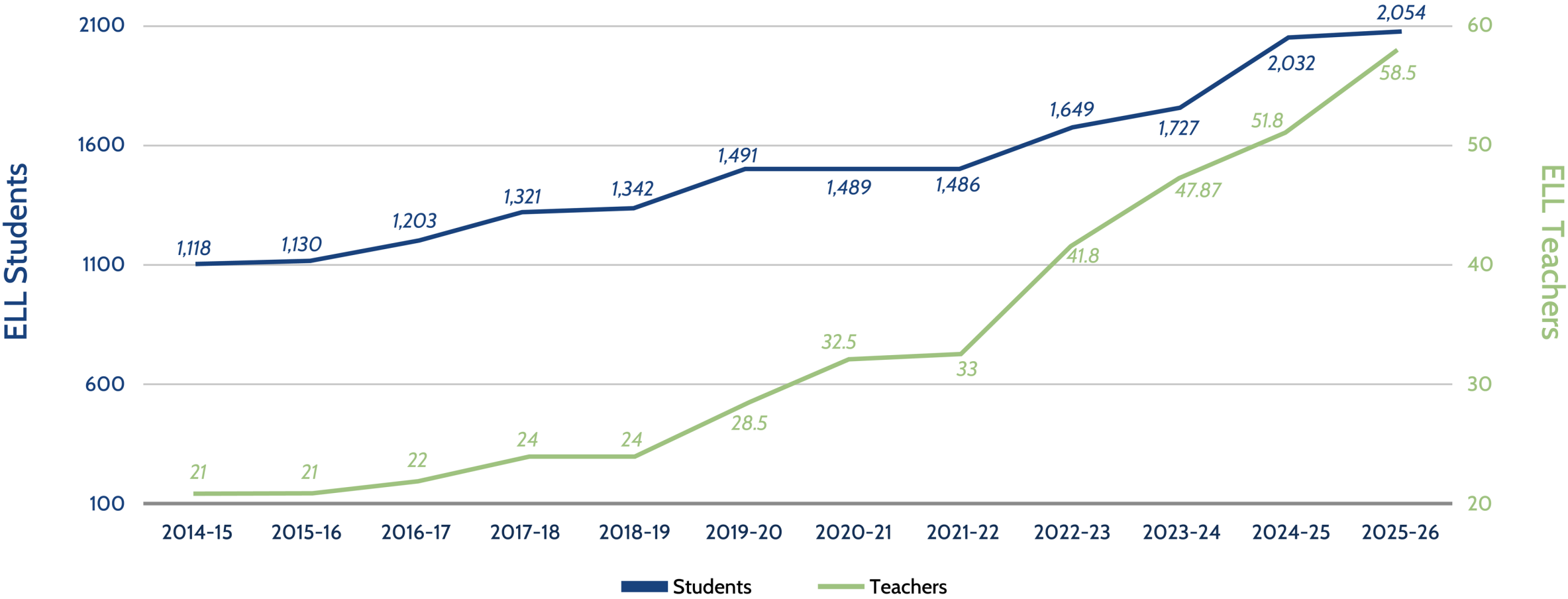
Student Enrollment and Total FTEs



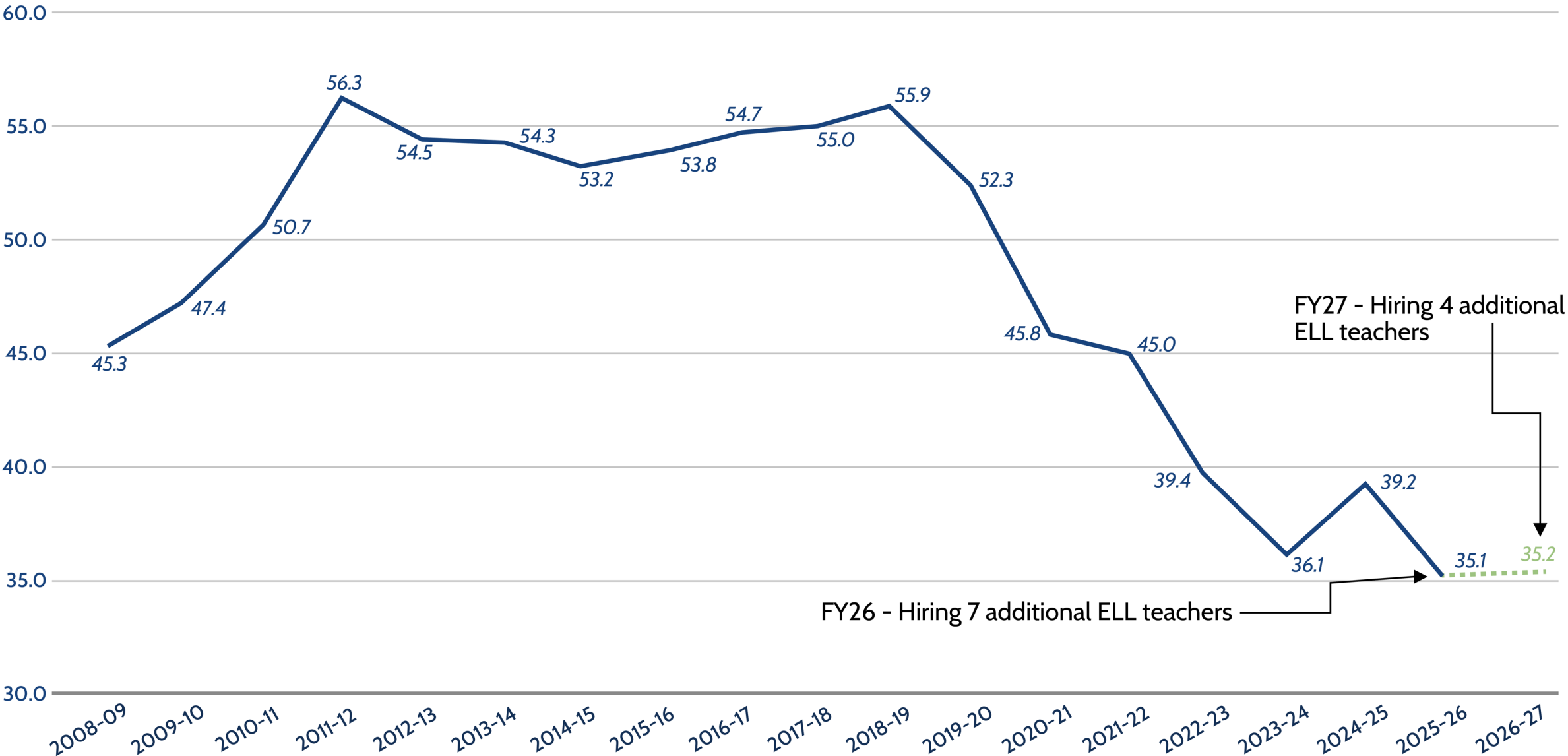
Total Student Enrollment



ELL Student Growth vs. ELL Teachers



ELL Students per ELL Teacher (FTE)



ELEMENTARY PROJECTED CLASS SIZE SY 27

Students | Teachers | Students Per Class

School	K	1	2	3	4	5
Amherst Street	42 2 21.0	47 3 15.67	41 2 20.5	44 2 22	41 2 20.5	57 3 19
Bicentennial	79 4 19.75	79 4 19.75	78 4 19.5	69 4 17.25	92 4 23	93 4 23.25
Birch Hill	40 3 13.33	35 2 17.5	62 3 20.67	52 3 17.33	63 3 21	51 3 17
Broad St	42 2 21	42 2 21	27 2 13.5	35 2 17.5	48 2 24	45 2 22.5
Charlotte Ave	62 3 20.67	62 3 20.67	51 3 17	60 3 20	69 3 23	70 3 23.33
Dr. Crisp	61 4 15.25	58 3 19.33	56 3 18.67	56 3 18.67	62 3 20.67	62 3 20.67
Fairgrounds	66 4 16.5	64 4 16	61 3 20.3	75 4 18.75	76 4 19	79 4 19.75
Ledge Street	67 4 16.75	67 4 16.75	73 4 18.25	86 4 21.5	74 4 18.5	76 4 19
Main Dunstable	55 3 18.33	51 3 17	65 3 21.67	65 4 16.25	82 4 20.5	64 3 21.33
Mt. Pleasant	41 2 20.5	48 3 16	46 2 23	38 2 19	48 2 24	40 2 20
New Searles	33 2 16.5	33 2 16.5	40 2 20	53 3 17.7	35 2 17.5	45 2 22.5
Sunset Heights	69 3 23	74 4 18.5	45 2 22.5	56 3 18.7	63 3 21	55 3 18.33

MIDDLE SCHOOL PROJECTED ENROLLMENT SY 27

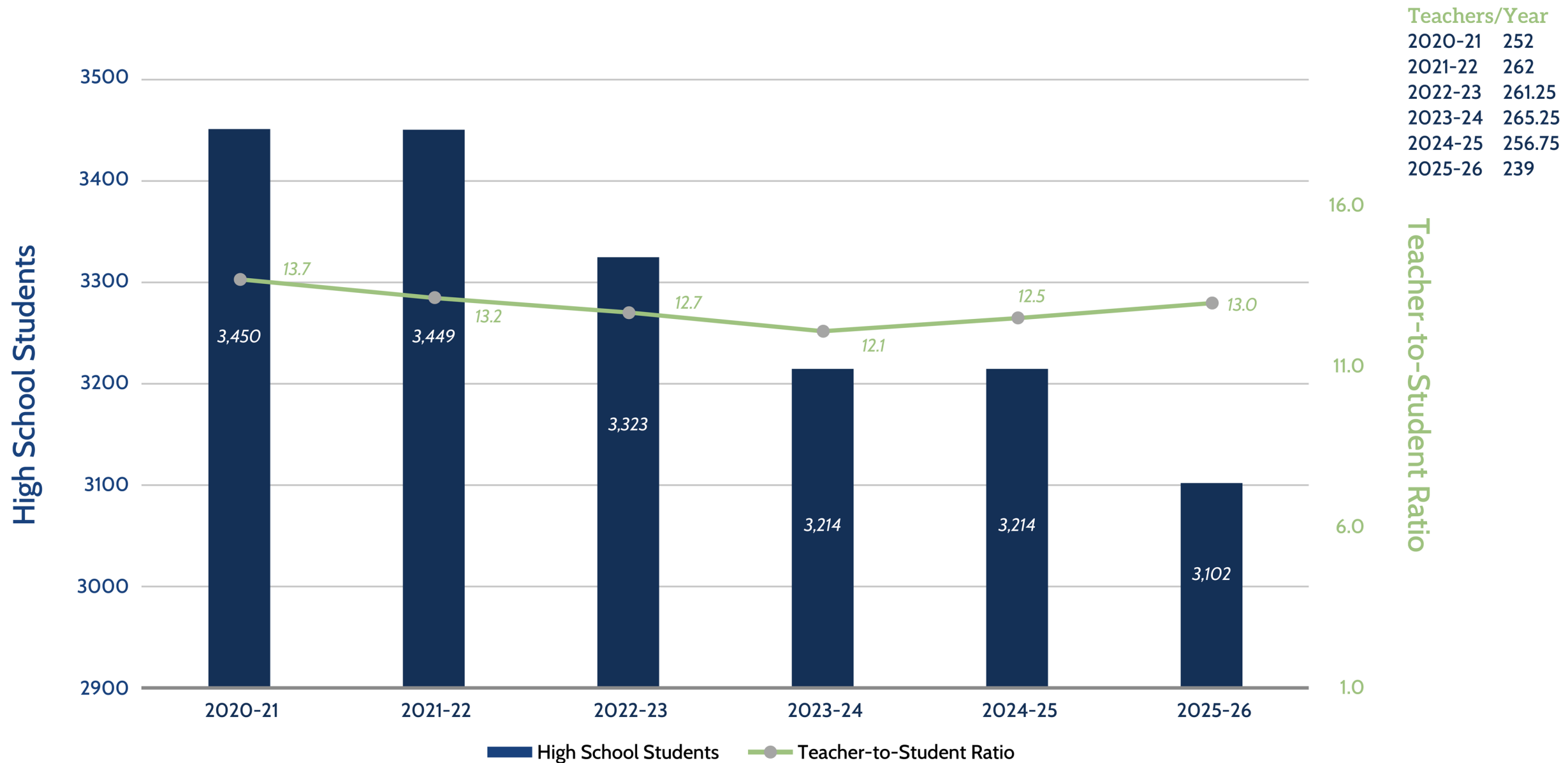
Students | Teams | Teachers per Team | Students Per Class

School	Sixth Grade [†]	Seventh Grade	Eighth Grade	Grade Total
Pennichuck	272 3 4 22.7	251 3 4 20.9	252 3 4 21.0	775 S's 36 T's 21.5
Fairgrounds	210 2 4 26.3	177 2 4 22.1	200 2 4 25.0	587 S's 24 T's 24.5
McCarthy	186 2 4 23.3	211 2 4 26.4	240 2.5 4 24.0	637 S's 26 T's 24.5

**Class size is calculated by dividing total enrollment by academic teachers at each grade level.
McCarthy utilizes push-in and pull-out special education services which can impact class size.*

†Sixth grade enrolment assumes a 50:50 split of DRC fifth graders and that 10 FES fifth graders go to MMS instead of FMS. MMS 6th grade enrollment does not include SPED programs. We expect this number to be higher.

High School Teachers to Student Ratio



HIGH SCHOOL SCHEDULE REDESIGN

[High School Scheduling Considerations](#)



EXAMPLE: DEPARTMENT WITH 16 TEACHERS

- Current 4 Block Schedule:
 - 16 teachers x 6 classes = 96 sections
 - Budget reduces by 2 teachers:
 - 14 teachers x 6 classes = 84 sections
 - Need to cut 12 Classes
 - Proposed 5 Block schedule:
 - 14 teachers x 7 classes = 98 sections
 - Gain 2 additional sections
-

From the Office of
MAYOR JIM DONCHESS
CITY OF NASHUA

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nashuamayor@nashuanh.gov

December 22, 2025

To: Daniel Healey, City Clerk
Tim Cummings, Director, Administrative Services
Liz Hannum, Director, Economic Development
Dawn Enwright, Chief Financial Officer
Steve Bolton, Corporation Counsel
Bobbie Bagley, Director, Public Health and Community Services
Matt Sullivan, Director, Community Development
Jennifer McCormack, Director, Library
Kevin Rourke, Chief of Police
Steve Buxton, Chief, Nashua Fire Rescue
Lisa Fauteux, Director, Public Works
Dr. Mario Andrade, Superintendent of Public Schools
Emily Martuscello, Director, Emergency Management

CC: Kevin Burgess, Chairman, Board of Fire Commissioners
James Tollner, Chairman, Board of Police Commissioners
Linda Laflamme, Chairman, Board of Library Trustees
Jennifer Bishop, President, Board of Education

Re: FY2027 Budget Guidelines

Dear Directors, Chairmen, and Commissioners:

Like many municipalities, Nashua continues to face financial challenges. In addition to contractual obligations, step increases, rising procurement costs, and other fixed costs, we are anticipating a 12% increase in medical benefits. With fringe benefits accounting for approximately 25% of our operating budget, this equates to a substantial increase and a significant overall impact.

We know our residents are also experiencing financial pressures during these uncertain economic times. The goal is to propose a budget that would deliver a tax rate increase of less than 6%. To achieve this, I am requesting that each department submit its proposed budget with an increase of no more than 3%, excluding fringe benefits.

THE MAYOR'S GUIDANCE

Given our contractual obligations and fixed costs, we recognize that adhering to this guideline will be challenging for all departments. As a result, it is essential to thoroughly review our budgets and collaborate to identify cost-saving opportunities and allocate resources wisely.

Thank you in advance for your time and cooperation in preparing your FY2027 proposed budgets.

Sincerely,

Jim Donchess
Mayor, City of Nashua

cc: Board of Aldermen

MAJOR BUDGET INCREASES IN FY 27

- **FY 2027 transportation budget \$ 1.7M**

- Budget \$12,457,228 - Increase of \$1.7M – 15.8%
- Second year of 5-year contract
- Additional money for Special Education & MKV transportation
- Daily bus cost \$550.34 - from \$482.75
- Total Buses FY 2026
 - Total buses 95 - 52 Regular Education and 43 Special Education Buses

- **Staffing Services \$ 275,000**

- \$1,225,000 Increase by \$275,000 (\$950,000 FY 2026 Budget , \$1,256,511 in FY 2025 - Actual) within Operating Budget

- **Education Assistance increase of \$70,000**

- Teachers are using more with credits
- Secondary impact of teacher's wages

- **4 New ELL Teachers**

- **2 Collective Bargaining Units newly negotiated**

- NASP & Clerical

- **IT Core Network Infrastructure – \$253,000**

- **Plant Operations increase around \$200,000**

- Electricity increase due to new contract

- **Contract Services – Special Education \$1.8M:**

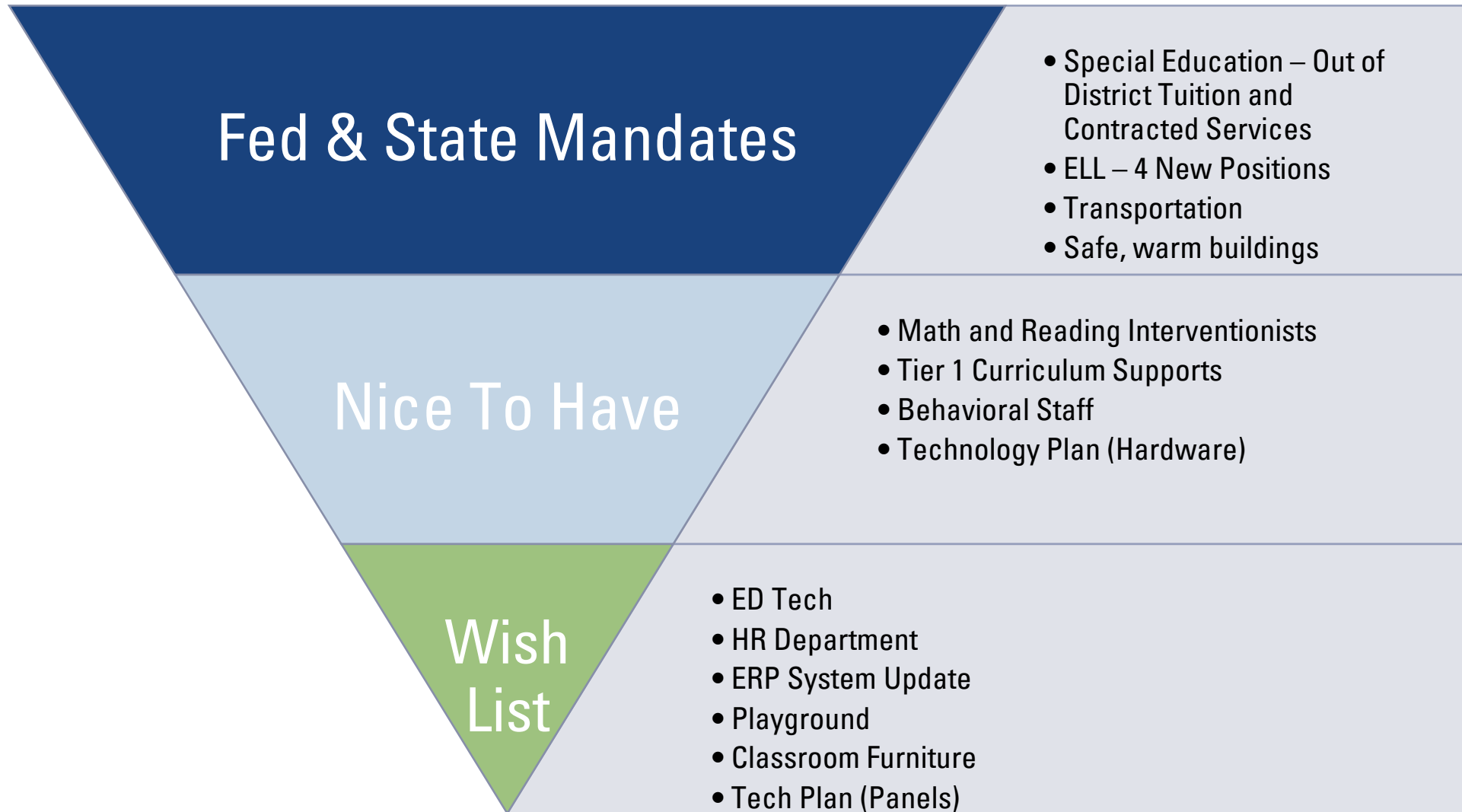
- For FY 2026, NSD reduced the amount of funds budgeted from contracted services and anticipates covering excess costs with Special Revenue. This money is used to hire special educators and specialists who provide student services for which NSD is obligated to do so.
- \$3.5 Million (\$1.7M FY 2026) within Operating Budget
- \$1.5 Million (\$500,000 FY 2026) within Special Revenue

- **Out of District Tuition– Special Education \$1M:**

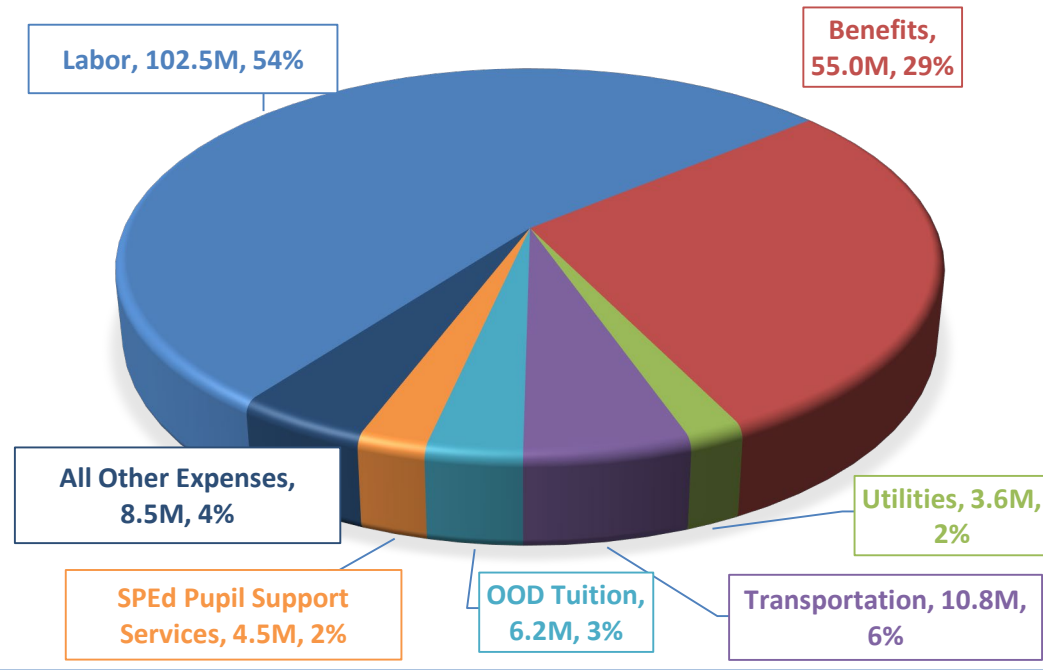
- Costs continues to rise
- \$7.2 Million (\$6.2M FY 2026) within Operating Budget
- \$1 Million (\$526,000 FY 2026) within Special Revenue



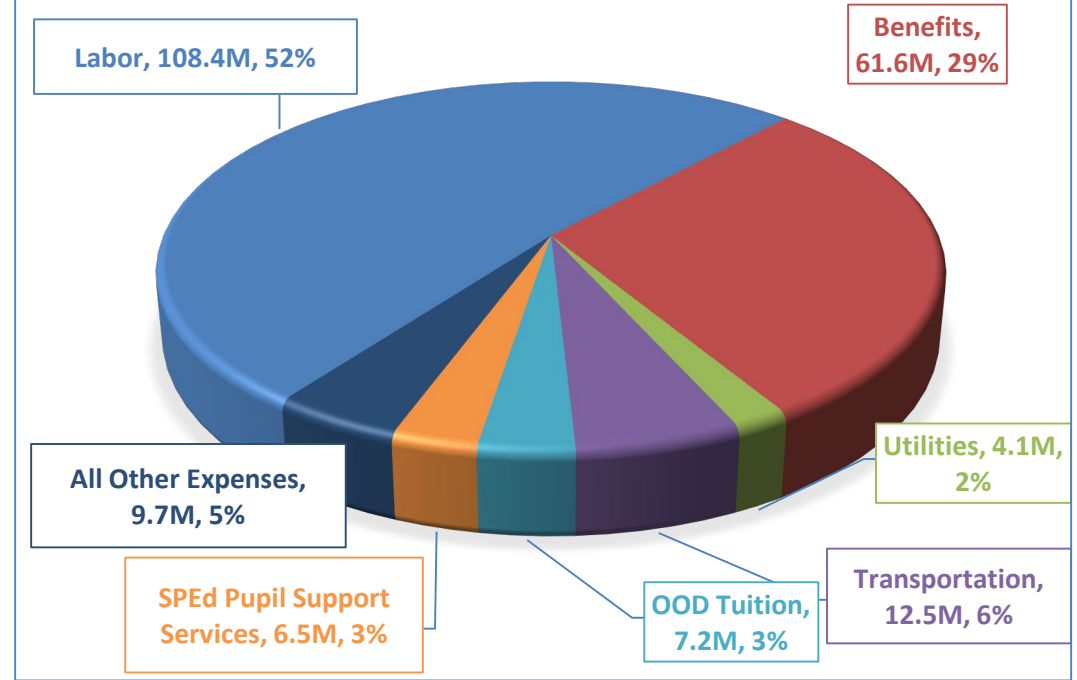
BUDGET PRIORITIES



FY 26 FINAL BUDGET 4.0%



FY 27 PRELIMINARY BUDGET



Category	FY 26 Final Budget	FY 27 Draft Budget	Total \$ Change	% Change
Labor	\$102,542,031	\$108,434,312	\$5,892,281	5.7%
Benefits*	\$54,959,100	\$61,554,192	\$6,595,092	12.0%
Utilities	\$3,873,624	\$4,092,143	\$218,519	5.6%
Transportation	\$10,756,643	\$12,457,228	\$1,700,585	15.8%
OOD Tuition	\$6,200,000	\$7,200,000	\$1,000,000	16.1%
SpEd Pupil Support Services	\$4,459,864	\$6,474,966	\$2,015,102	45.2%
All Other Expenses	\$8,471,297	\$9,701,065	\$1,229,768	14.5%
Total	\$191,262,559	\$209,913,906	\$18,651,347	9.8%
Total Without Benefits	\$136,303,459	\$148,359,714	\$12,056,255	8.8%

EXECUTIVE SUMMARY – SPECIAL EDUCATION

- Contract service expenses have dramatically increased in the past four years
 - FY 2022: \$33,000
 - FY 2026: \$4,000,000
 - Non ESSER/Non-IDEA
 - What is causing this?
 - Changing Student Demographics: Decreasing enrollment with an increasing proportion of special education students
 - Prior to COVID there was less difficulty hiring the positions needed to service these students, those students then need to have their services met with contractors
 - ESSER funds are gone now which has masked this issue as the need for contractors has increased. The below amounts were used for contracted services:
 - ESSER I (Sept 2022): ~\$500k
 - ESSER II (Sept 2023): ~\$2.3M
 - ESSER III (Sept 2024): ~\$2M
 - The City of Nashua has received increased revenue in the form of student tuition and state adequacy aid which has helped with these large financial impacts
 - FY 2022: \$44.4M Total Intergovernmental Revenue, \$40.3M from Adequacy Aid (90.8% of Total Intergovernmental Revenue)
 - FY 2026: *Estimated* \$66.5M Total Intergovernmental Revenue, \$64.6M from Adequacy Aid (97.1% of Total Intergovernmental Revenue)
 - The NSD budget process going forward in FY 2027 and beyond needs to reflect increased expenses and unpredictable revenue streams
 - The school district and city need to prepare for budgetary constraints pertaining to increased costs in contract services and out-of-district tuition
 - State, Federal, Student Activity, and Food Service Audits are all on track
-

SPECIAL EDUCATION OOD STUDENT ENROLLMENT

- 21/22 - 108 Students
- 22/23 - 100 students
- 23/24 - 124 students
- 24/25 - 129 students
- 25/26 - 111 students



SPECIAL EDUCATION COST FUNDING SOURCES

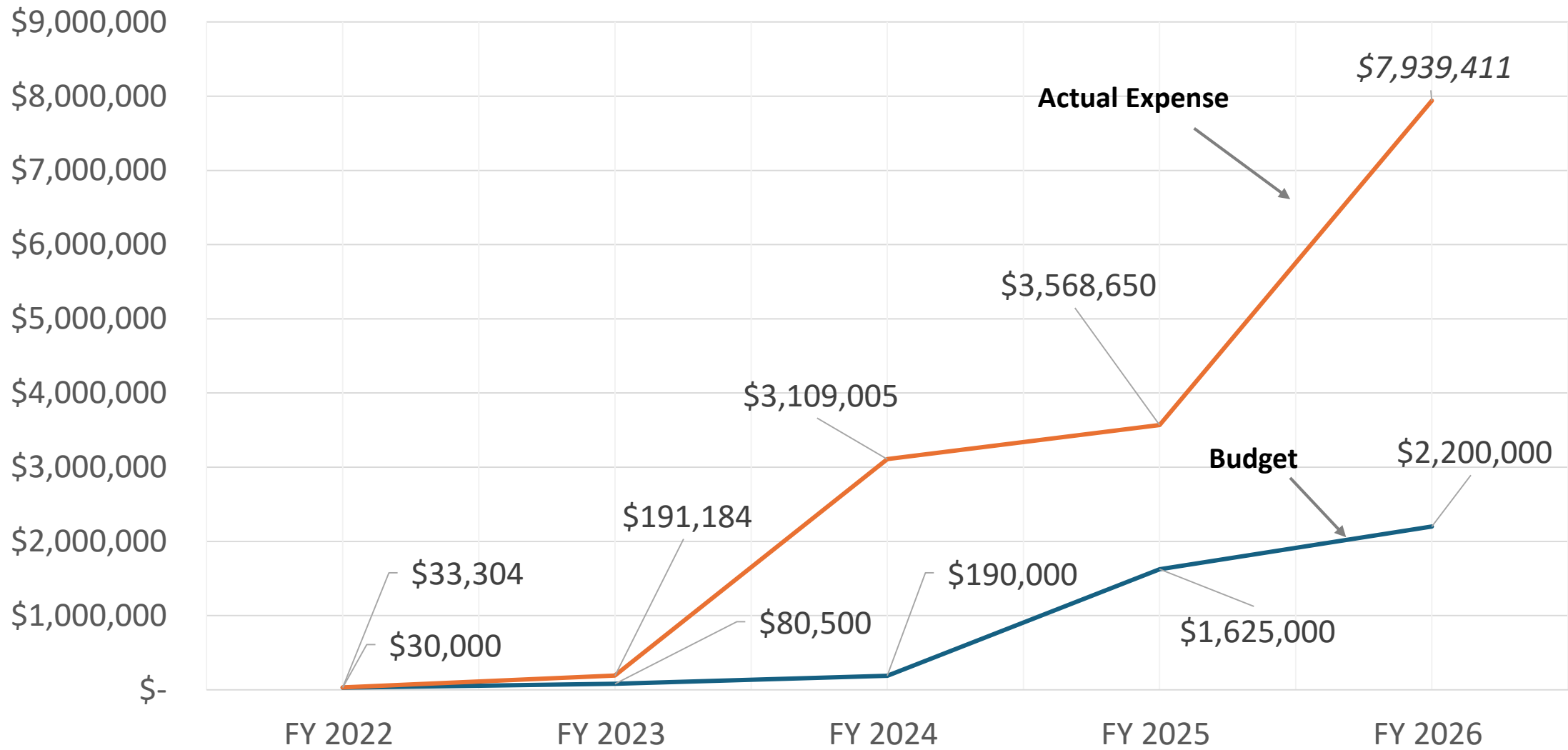
- Operating Budget
- IDEA Grants
 - An "IDEA grant" refers to funding distributed to states and local educational agencies (LEAs) under the federal Individuals with Disabilities Education Act (IDEA), which authorizes programs to provide special education and related services to children with disabilities. These grants ensure eligible children receive a free appropriate public education (FAPE), with funds supporting services for infants, toddlers, preschool, and school-aged children. States and LEAs must meet specific conditions to receive and use these grants, including providing specially designed instruction at no cost to parents.
- Special Revenue
- Trust Fund
- State Revenue



SPECIAL EDUCATION COST: CONTRACT SERVICES

Fiscal Year and Account	Original Budget	End of Year Expenditure*	Amount Remaining
FY 2022 Operating Budget	\$ -	\$ 33,305	\$ (33,305)
FY 2022 Special Revenue	\$ 30,000	\$ -	\$ 30,000
FY 2022 Grand Total	\$ 30,000	\$ 33,305	\$ (3,305)
FY 2023 Operating Budget	\$ 35,000	\$ 148,435	\$ (113,435)
FY 2023 Special Revenue	\$ 45,500	\$ 42,749	\$ 2,751
FY 2023 Grand Total	\$ 80,500	\$ 191,184	\$ (110,684)
FY 2024 Operating Budget	\$ 40,000	\$ 2,823,569	\$ (2,783,569)
FY 2024 Special Revenue	\$ 150,000	\$ 285,436	\$ (135,436)
FY 2024 Grand Total	\$ 190,000	\$ 3,109,005	\$ (2,919,005)
FY 2025 Operating Budget	\$ 1,500,000	\$ 3,098,740	\$ (1,598,740)
FY 2025 Special Revenue	\$ 125,000	\$ 469,910	\$ (344,910)
FY 2025 Grand Total	\$ 1,625,000	\$ 3,568,650	\$ (1,943,650)
FY 2026 Operating Budget	\$ 1,700,000	\$ 4,211,015	\$ (2,511,015)
FY 2026 Special Revenue	\$ 500,000	\$ 57,705	\$ 442,295
FY 2026 Grand Total	\$ 2,200,000	\$ 4,268,720 3-31-26 Actual \$ 7,939,411 EOY Est.	\$ (2,068,720) \$ (5,739,411) EOY Est.

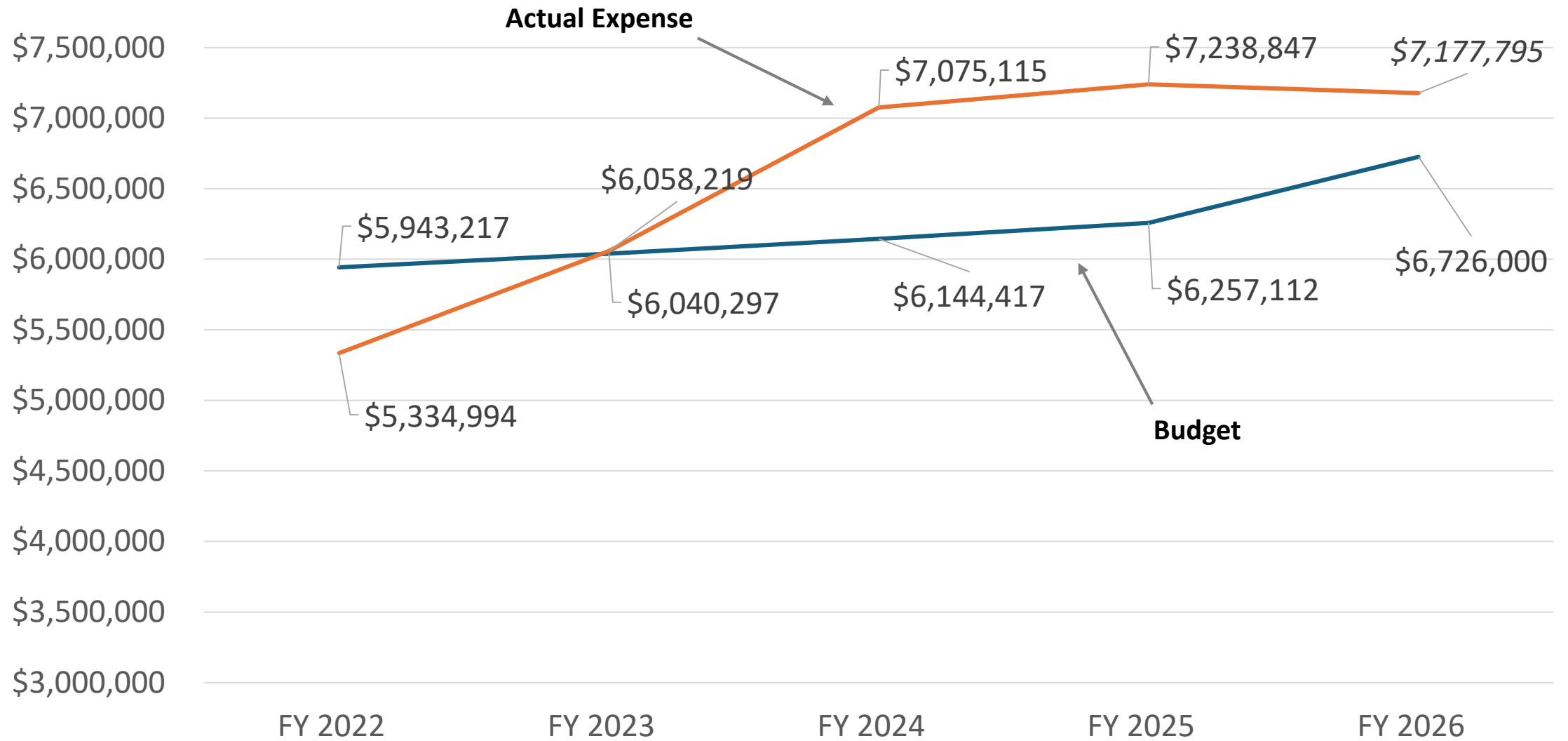
SPECIAL EDUCATION COST: CONTRACT SERVICES



SPECIAL EDUCATION COST: OUT OF DISTRICT TUITION

Fiscal Year and Account	Original Budget	End of Year Expenditure	Amount Remaining
FY 2022 Operating Budget	\$ 5,794,417	\$ 5,334,994	\$ 459,423
FY 2022 Special Revenue	\$ 148,800	\$ -	\$ 148,800
FY 2022 Grand Total	\$ 5,943,217	\$ 5,334,994	\$ 608,223
FY 2023 Operating Budget	\$ 5,894,417	\$ 6,058,219	\$ (163,802)
FY 2023 Special Revenue	\$ 145,880	\$ -	\$ 145,880
FY 2023 Grand Total	\$ 6,040,297	\$ 6,058,219	\$ (17,922)
FY 2024 Operating Budget	\$ 5,894,417	\$ 6,926,056	\$ (1,031,639)
FY 2024 Special Revenue	\$ 250,000	\$ 149,058	\$ 100,942
FY 2024 Grand Total	\$ 6,144,417	\$ 7,075,115	\$ (930,697)
FY 2025 Operating Budget	\$ 6,000,000	\$ 7,015,089	\$ (1,015,089)
FY 2025 Special Revenue	\$ 257,112	\$ 223,758	\$ 33,354
FY 2025 Grand Total	\$ 6,257,112	\$ 7,238,847	\$ (981,735)
FY 2026 Operating Budget	\$ 6,200,000	\$ 4,690,992	\$ 1,509,008
FY 2026 Special Revenue	\$ 526,000	\$ 154,226	\$ 371,774
FY 2026 Grand Total	\$ 6,726,000	\$ 4,845,218 3-31-26 Actual \$(7,177,795) EOY Est.	\$ 1,880,782 \$ (451,795) EOY Est.

SPECIAL EDUCATION COST: OUT OF DISTRICT TUITION



SPECIAL EDUCATION TUITION REVENUE

Fiscal Year	Tuition Budget	Tuition Actual	Difference
FY 2022	\$200,000	\$403,279	\$203,279
FY 2023	\$200,000	\$652,055	\$452,055
FY 2024	\$300,000	\$808,273	\$508,273
FY 2025	\$895,000	\$1,340,875	\$445,875
FY 2026	\$826,000	\$991,241 <i>EOY Est \$1.4</i>	\$165,241

NASHUA SCHOOL DISTRICT INTERGOVERNMENTAL REVENUE

Fund Source	FY 2024	FY 2025	FY 2026 Estimate	FY 2026 Actuals	FY 2027 Estimate
MEDICAID DISTRIBUTIONS	\$ 578,140	\$ 1,116,740	\$ 500,000	\$ 416,166	\$ 500,000
STATE AID CHARTER SCHOOLS	\$ 90,790	\$-	\$-	\$-	\$-
EDUCATION FREEDOM ACCOUNT AID	\$ 51,413	\$ 55,197	\$ 50,000	\$ 92,713	\$ 50,000
STATE BUILDING AID	\$ 674,670	\$ 126,341	\$ 126,341	\$ 126,341	\$ 126,341
SPECIAL EDUCATION AID	\$ 1,365,635	\$ 1,070,880	\$ 1,000,000	\$ 1,427,424	\$ 1,000,000
STATE ADEQUACY AID	\$ 54,969,387	\$ 59,485,156	\$ 64,654,778	\$ 67,017,028	\$ 65,567,936
VOCATIONAL TUITION AID	\$ 226,490	\$ 262,084	\$ 220,000	\$ 329,259	\$ 250,000
VOCATIONAL TRANSPORTATION AID	\$ 1,452	\$ 2,020	\$ 2,000	\$ -	\$ 2,000
TOTAL	\$ 57,957,997	\$ 62,118,418	\$ 66,553,119	\$ 69,408,931	\$ 67,496,277
<i>STATE ADEQUACY AID %</i>	<i>94.8%</i>	<i>95.8%</i>	<i>97.1%</i>	<i>96.6%</i>	<i>97.1%</i>

NASHUA SCHOOL FEDERAL GRANT FUNDS

Nashua School Federal Grant Funds				
Grant Name	FY 2025 Actual	FY 2026 Original Allocation	FY 2026 Actual	FY 2027 Estimate
Adult Diploma Program	\$ 154,366	\$ 164,752	\$ 164,752	\$ 150,000
CSI Grant Title 1	\$ 157,464	\$ 436,565	\$ 436,564	\$ 250,000
IDEA Preschool - IDEA	\$ 3,537,791	\$ 3,568,026	\$ 3,568,026	\$ 3,300,000
IDEA Preschool - Preschool	\$ 87,547	\$ 87,694	\$ 87,694	\$ 85,000
McKinney-Vento Homeless Education	\$ 25,511	\$ -	\$ -	\$ -
Perkins V Program Improvement	\$ 371,642	\$ 390,459	\$ 390,459	\$ 350,000
Title 1 Part A	\$ 3,802,137	\$ 4,397,504	\$ 3,756,400	\$ 3,400,00
Title II Part A	\$ 699,406	\$ 794,045	\$ 794,045	\$ 700,000
Title III	\$ 246,342	\$ 257,521	\$ 257,521	\$ 235,000
Title IVA	\$ 584,831	\$ 553,365	\$ 553,365	\$ 475,000
Title IVB 21st Century	\$ 600,066	\$ 454,958	\$ 649,517	\$ 625,000
SAFE GRANTS	\$ 769,339	\$ -	\$ -	\$ -
Other Unanticipated Grant Funding	\$ 43,998	\$ 104,084	\$ 104,084	\$ -
TOTAL ESTIMATED SCHOOL GRANTS:	<u>\$ 11,080,440</u>	<u>\$ 11,208,973</u>	<u>\$ 10,762,427</u>	<u>\$ 9,570,000</u>
Indirect Cost	2.80%	2.6%	2.6%	2.5%
Indirect Cost Estimate	\$310,252	\$291,433	\$279,823	\$239,250

SPECIAL REVENUE - REVENUE

Fund Name	Actual FY2024	Actual FY2025	Budget FY 2026	Actual FY 2026	Budget FY 2027
Dept. 2120 - Summer Food Services Program	\$ 98,029	\$ 96,393	\$ 118,355	\$ 114,531	\$ 116,000
Dept. 2201 - Drivers Education	\$ 154,650	\$ 160,918	\$ 175,965	\$ 56,680	\$ 189,719
Dept. 2204 - Summer School	\$ 25,252	\$ 13,603	\$ 18,000	\$ 1,678	\$ 12,383
Dept. 2207 - Adult Education/Continuing Education	\$ 68,586	\$ 60,279	\$ 37,100	\$ 13,893	\$ 54,378
Dept. 2212 - Athletic Department	\$ 219,772	\$ 228,861	\$ 226,500	\$ 107,490	\$ 240,000
Dept. 2217 - Facilities Rental	\$ 219,377	\$ 154,042	\$ 150,000	\$ 45,157	\$ 150,000
Dept. 2222 - After School Program (21st Century)	\$ 101,099	\$ 90,203	\$ 100,000	\$ 27,777	\$ 70,000
Dept. 2252 - Day Care	\$ 58,793	\$ 56,545	\$ 60,000	\$ 25,745	\$ 69,000
Dept. 2227 - North Student Shop	\$ -	\$ -	\$ 2,000	\$ -	\$ 5,000
Dept. 2232 - South Student Shop	\$ -	\$ -	\$ 1,000	\$ -	\$ 20,000
Dept. 2247 - Culinary Arts	\$ 5,680	\$ 3,754	\$ 6,000	\$ 654	\$ 8,100
Dept. 2257 - Special Education Local Tuition	\$ 895,989	\$ 1,447,039	\$ 1,231,770	\$ 426,016	\$ 2,706,770
Dept. 2258 - School CTE Tuition Fund	\$ 126,377	\$ 215,151	\$ 230,000	\$ -	\$ 300,000
Total School Special Revenue Funds	\$ 1,973,604	\$ 2,526,788	\$ 2,356,690	\$ 819,621	\$ 3,941,350

SPECIAL REVENUE - EXPENSES

Fund Name	Actual FY2024	Actual FY2025	Budget FY 2026	Actual FY 2026	Budget FY 2027
Dept. 2120 - Summer Food Services Program	\$ 94,767	\$ 107,163	\$ 118,355	\$ 121,052	\$ 116,000
Dept. 2201 - Drivers Education	\$ 127,587	\$ 158,047	\$ 175,965	\$ 152,988	\$ 189,719
Dept. 2204 - Summer School	\$ 31,342	\$ 59,515	\$ 18,000	\$ 6,632	\$ 12,383
Dept. 2207 - Adult Education/Continuing Education	\$ 39,595	\$ 41,916	\$ 37,100	\$ 11,821	\$ 54,378
Dept. 2212 - Athletic Department	\$ 218,003	\$ 206,000	\$ 226,500	\$ 121,291	\$ 240,000
Dept. 2217 - Facilities Rental	\$ 219,377	\$ 154,012	\$ 150,000	\$ -	\$ 150,000
Dept. 2222 - After School Program (21st Century)	\$ 123,488	\$ 103,330	\$ 100,000	\$ 86,734	\$ 70,000
Dept. 2252 - Day Care	\$ 57,024	\$ 59,165	\$ 60,000	\$ 34,683	\$ 69,000
Dept. 2227 - North Student Shop	\$ -	\$ 575	\$ 2,000	\$ -	\$ 5,000
Dept. 2232 - South Student Shop	\$ 1,377	\$ (2,245)	\$ 1,000	\$ -	\$ 20,000
Dept. 2247 - Culinary Arts	\$ 715	\$ 435	\$ 6,000	\$ 444	\$ 8,100
Dept. 2257 - Special Education Local Tuition	\$ 487,182	\$ 786,845	\$ 1,231,770	\$ 157,234	\$ 2,706,770
Dept. 2258 - School CTE Tuition Fund	\$ 134,982	\$ 159,640	\$ 230,000	\$ 182,951	\$ 300,000
Total School Special Revenue Funds	\$ 1,535,439	\$ 1,834,398	\$ 2,356,690	\$ 875,830	\$ 3,941,350

INTENSIVE NEEDS SPECIAL EDUCATION LOCATIONS

INTENSIVE NEEDS SPECIAL EDUCATION LOCATIONS

NEIGHBORHOOD SCHOOL

36 out of 228 (15.7%) Intensive Needs Students attend their neighborhood school

ATTENDING SCHOOL

	Amherst Street	Bicentennial	Birch Hill	Broad Street	Charlotte Avenue	Dr. Norman W. Crisp	Fairgrounds	Ledge Street	Main Dunstable	Mount Pleasant	New Searles	Sunset Heights	(blank)	Grand Total
Amherst Street	5	2	3			3	4	6	2	1	1	2		29
Bicentennial	1	5	1	1	1	2	2	2	2	5		1		23
Birch Hill	3		1			8	5	2	1		1			21
Broad Street	1			1	1	7	4	1	3	3	1	2		24
Charlotte Avenue	3	3	1		9	2	7	7	2	1				35
Main Dunstable	1		1		1	1	2	3	1			1		11
New Searles	2	3	7	3	1	4	4	3	1	5	7	1	9	50
Sunset Heights	2	5	1	1	1	3	5	6	2	1	1	7		35
Grand Total	18	18	15	6	14	30	33	30	14	16	11	14	9	228

2025-2026 SAMPLE INTENSIVE NEEDS ROSTER

Grade	Para Support	Hours in Gen Ed
1	Group	5.5
1	Group	1.5
1	Group	2
1	Group	1
2	Group	5
1	Group	2
1	Group	3
1	Group	4.5

2025-2026 SAMPLE INTENSIVE NEEDS ROSTER

Grade	Para Support	Hours in Gen Ed
4	Group	5
4	Group	5.5
3	Group	3.5
3	Group	1
3	Group	1
4	1:1	3
3	1:1	1
3	Group	6
2	1:1	1
2	Group	.5 (30 mins)
2	1:1	2
2	1:1	1.5

2026-2027 SAMPLE INTENSIVE NEEDS ROSTER

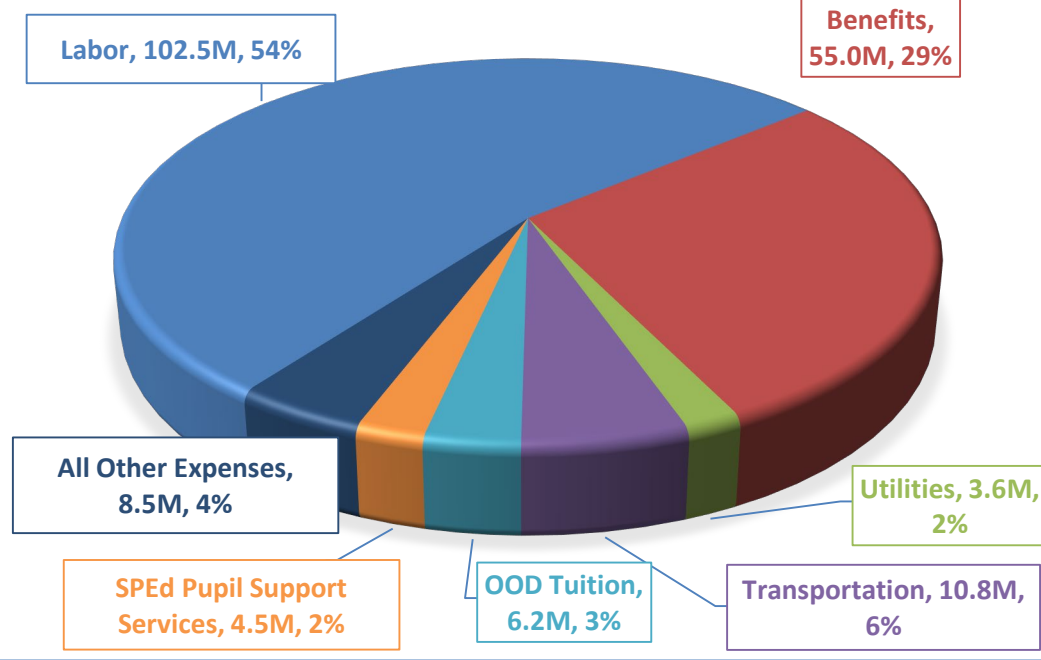
Grade	Para Support	Hours in Gen Ed
4	Group	5
4	Group	5.5
3	Group	6
5	Group	5.5
5	Group	4
5	Group	5
5	1:1	4.5
4	1:1	4.5



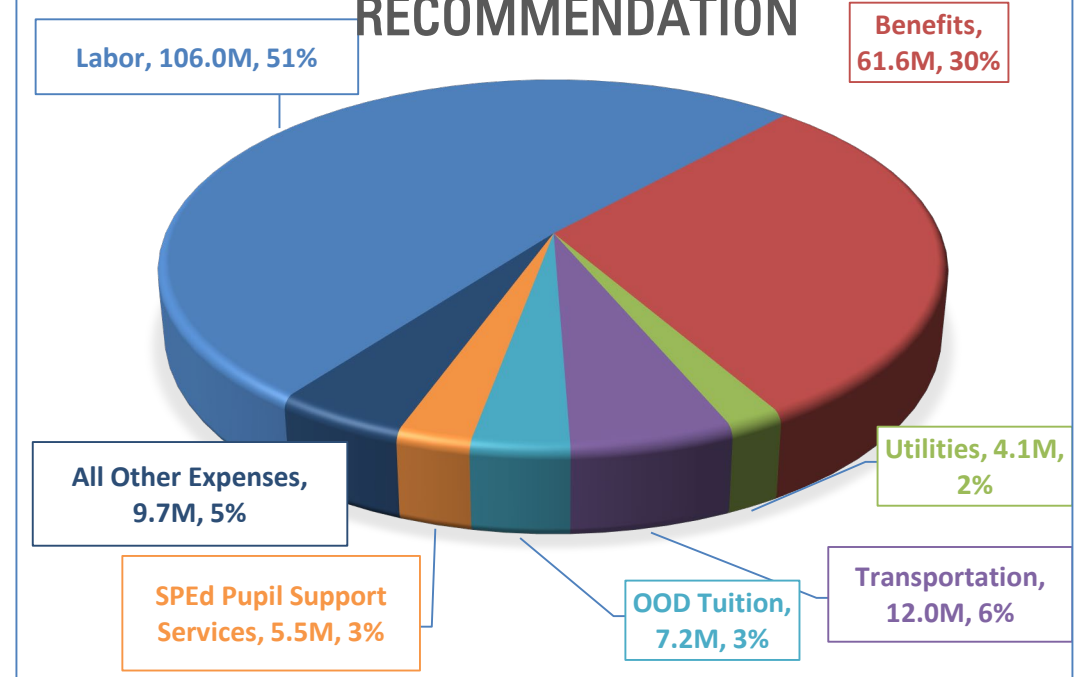
NASHUA SCHOOL DISTRICT - BOE BUDGET RECOMMENDATION 6.0% INCREASE FOR FY 2027



FY 26 FINAL BUDGET 4.0%



FY 27 SUPERINTENDENT'S RECOMMENDATION



Category	FY 26 Final Budget	FY 27 Draft Budget	Total \$ Change	% Change
Labor	\$ 102,542,031	\$ 106,006,264	\$ 3,464,233	3.4%
Benefits*	\$ 54,959,100	\$ 61,554,192	\$ 6,595,092	12.0%
Utilities	\$ 3,873,624	\$ 4,092,143	\$ 218,519	5.6%
Transportation	\$ 10,756,643	\$ 12,007,228	\$ 1,250,585	11.6%
OOD Tuition	\$ 6,200,000	\$ 7,200,000	\$ 1,000,000	16.1%
SpEd Pupil Support Services	\$ 4,459,864	\$ 5,474,966	\$ 1,015,102	22.8%
All Other Expenses	\$ 8,471,297	\$ 9,701,065	\$ 1,229,768	14.5%
Total	\$ 191,262,559	\$ 206,035,858	\$ 14,773,299	7.7%
Total Without Benefits	\$ 136,303,459	\$ 144,481,666	\$ 8,178,207	6.0%

**Superintendent's
Budget
Recommendation
6% for FY 2027**

MAJOR BUDGET DECREASES IN FY 2027 - 6% INCREASE

- \$3,878,048.00 Total Cuts
- Wages
 - \$2,428,048.00 – 56 positions
 - Teachers - 21
 - Paraeducators/Behavior Specialist - 18
 - Clerical - 6
 - TIA's - 2
 - Instructional Coaches - 5
 - Administrators - 4
- Transportation
 - \$450,000.00
- Contract Services
 - \$1,000,000.00



QUESTIONS

