



FY27 Budget Discussion
February 24, 2026



We Welcome Honest, Productive Discussion

- Truly Grateful for Partnership and Support From Towns
 - Cognizant of Budgetary Challenges
 - Remain at a Substantial Disadvantage due to State Funding Formula
- Advocating for the Supports that Our Students Need
 - Following Same Process as Prior Years
 - Limiting Requests to Most Pressing Needs
- Happy to Engage in Legitimate Debate
 - Additional Data Points or Perspectives Appreciated



FY26 Budget Agenda

- Commitment to Best Practices
- Progress Made
- FY27 Budget Development
- FY27 Draft Budget
- Opportunities and Elephants
- Budget Calendar
- Feedback & Requests for Greater Detail



Commitment to
Best Practices



Best Practices: Fiscal Management

Improved Fiscal Management

- Excess & Deficiency Growth Through Responsible Budgeting and Spending
- Circuit Breaker funds are No Longer Committed in Advance of Reimbursements
- Continued Efforts to Optimize Medicaid Reporting
- Maximizing Interest Earning Potential on Cash Accounts (E&D & Circuit Breaker)
- FY26 Budget Appropriations Monitored at Monthly Budget & Finance meetings
- Returned \$501,375 in FY26 Chapter 70 Aid to Towns



Best Practices: Fiscal Management

A Closer Look at E&D

- Through Accurate Budgeting and Responsible Practices, Our Excess & Deficiency Reserve has Steadily Increased
- School Districts Can Retain Up to 5% in E&D Reserve
- We're Recommending the use of \$1,000,000 in E&D Funds as FY27 Revenue to Reduce Town Assessments
- This will Leave a Remaining Reserve of 2.01%

	FY24	FY25	FY26
Certified E&D	\$1,233,832	\$2,527,218	\$3,590,531
E&D Used for Next Budget	\$0	\$500,000	\$1,000,000
Remaining Reserve	\$1,233,832	\$2,027,218	\$2,590,531
Remaining Reserve %	1.06%	1.66%	2.01%



Best Practices: Resource Management

Responsible Resource Management

- Earmark Funding For Concrete Repairs
 - Thank You, Senator Durant!
- Participation in School Choice
 - Helps Stabilize Enrollment
 - Generates Additional Revenue
 - Recommending in FY27
- Staffing Analysis and Reductions (Efficiencies)
 - ~14 FTEs Reduced and Redeployed (FY25 & FY26)
 - Focus on Professional Positions That Impact Students



Progress Made



FY26 Budget Accomplishments

- Strategic Plan
 - Interventionists to Support Students in Grades 1&2
 - STEAM Positions For Grades K-5
 - Addressed Inequities and Clear Needs
 - Special Ed Teacher
 - BCBA
 - Team Chairs
 - Class Size Adjustments
 - Nurse
 - Internship Coordinator
 - K-8 Guidance



FY26 Budget Accomplishments

Facilities

- Town Sponsored Projects
 - Security Projects (Holden)
 - Boiler Payment (Paxton)
 - Univents (Princeton)
 - Playground Improvements (Rutland)
 - Houghton Gym Floor (Sterling)

- Essential Work at District Buildings
 - Exterior Concrete Work at WRHS
 - ECC Playground Structure



FY27 Budget Development

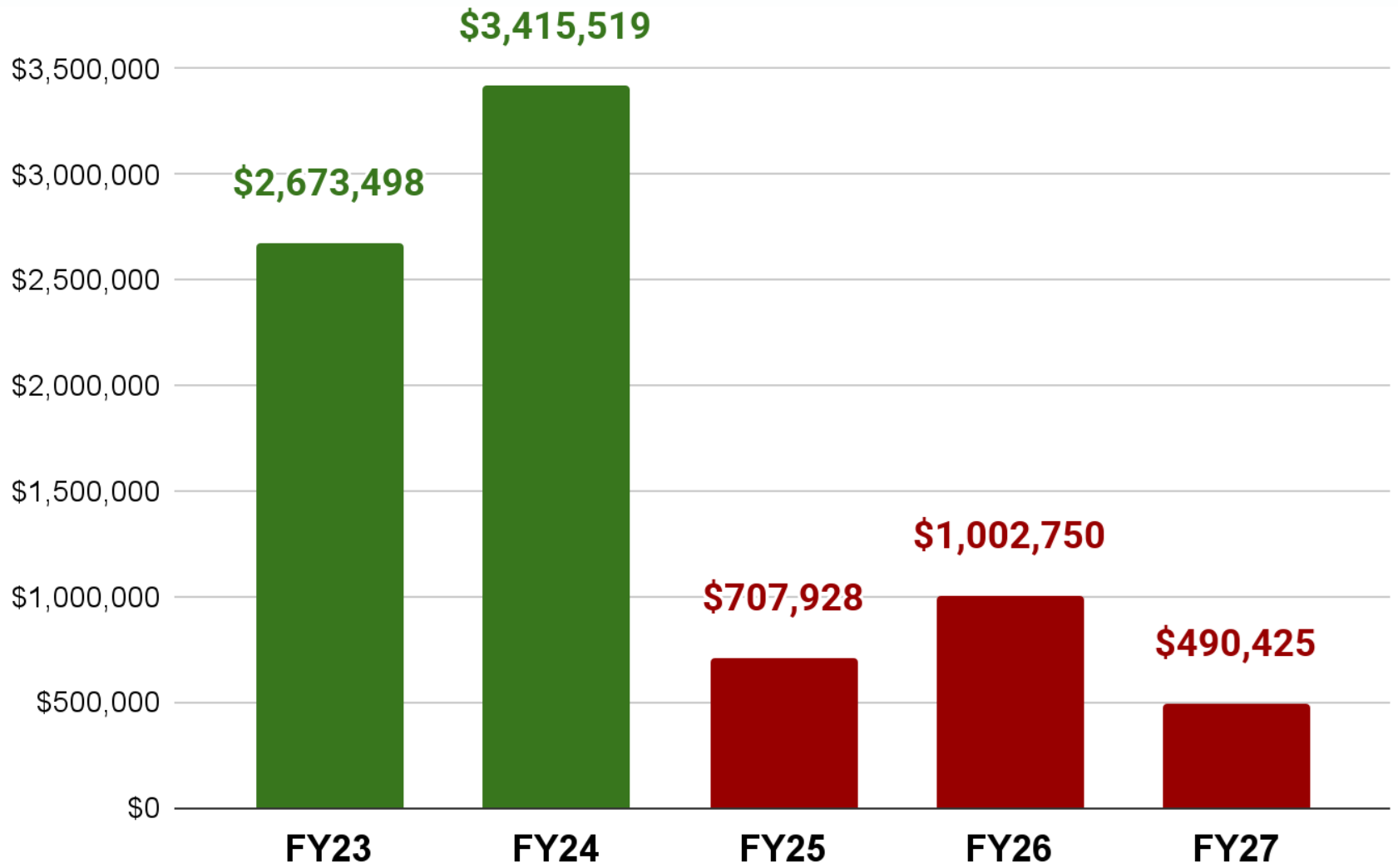


FY27 DESE Hold Harmless Status

- For the third Straight Year, WRSD is in “Hold Harmless” Status for FY27
 - Less Than 2% Enrollment Decline
- One of **272** Hold Harmless Districts in This Year
 - 85.27% of all MA Districts are Now in Hold Harmless Status
- Hold Harmless Districts Only Receive Additional \$75 Per-Student in FY27 Chapter 70 Aid
 - We’re Hopeful that This Amount Will be Adjusted as it Was in FY25 & FY26



Historical Chapter 70 Increases





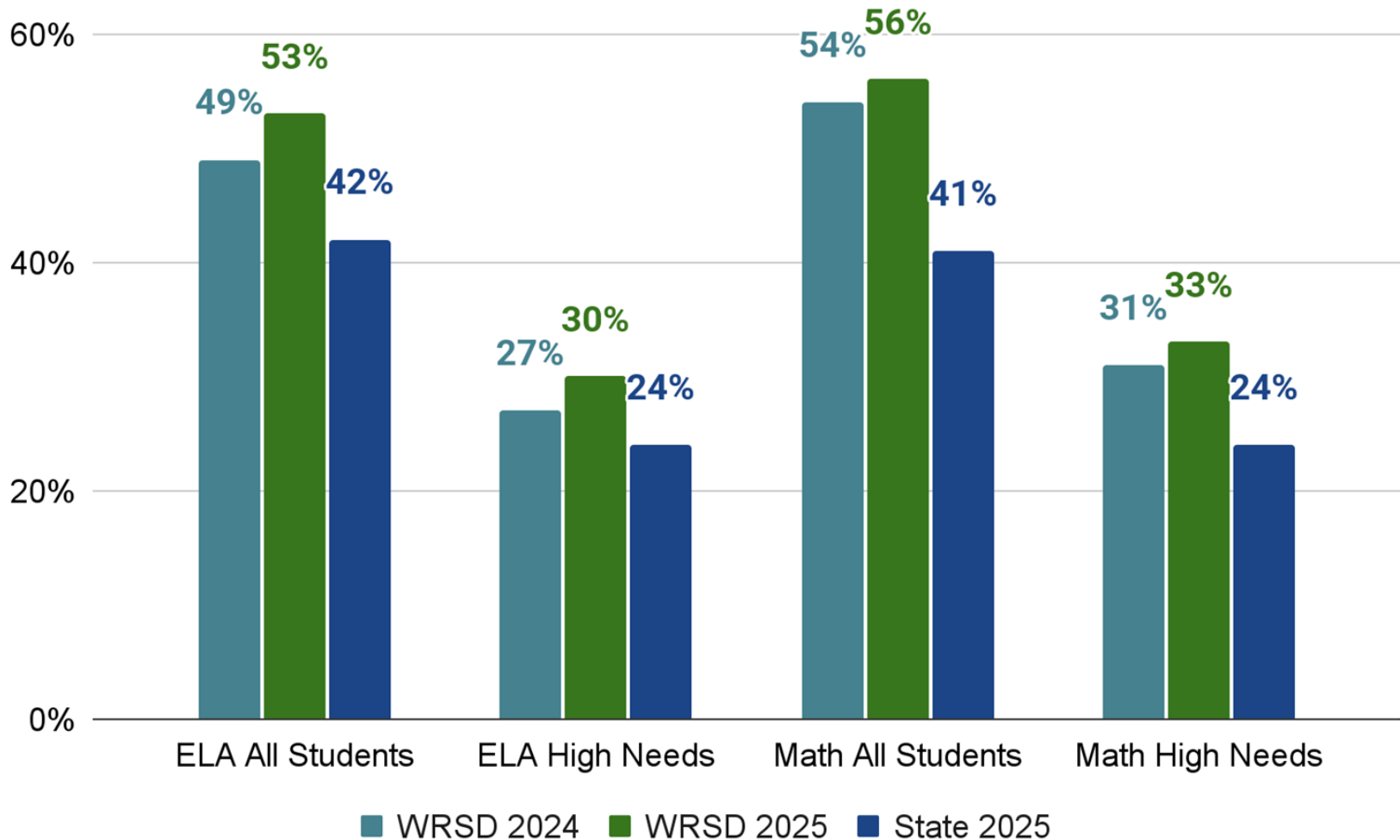
Town Share of Overall Budget

- State Determination of the Towns' Share of our Overall Budget Continues to Rise
- State Calculations of Cost to Educate Our Students Seriously Flawed
- Exacerbated by Ch. 70 Hold Harmless Status
- Impact on FY26 Revenue Structure:
 - WRSD Draft Budget Increase: **4.49%**
 - Total Town Assessment Increase: **5.92%**
- Potential Chapter 70 Adjustment
 - If Ch. 70 Increases to the FY26 Rate and the Difference is Returned to the Towns, the Overall Town Increase Would be **5.35%**



Urgency to Improve

2025 MCAS Grades 3-8 Meeting or Exceeding Expectations





Proposed Supports

Targeted Positions to Address Specific Needs

● Special Education

- Coordinator
- District Program Inclusion Opportunities
- Co-Teaching
- Reading Support

● Equitable Staff Adjustments

- Counseling
- Academic Intervention
- Middle School Staffing



FY26 Draft Budget



FY27 Budget - Enrollment Update

Overall District	Oct. 2024		Oct. 2025		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3124	47.12%	3034	46.62%	-90	-2.88%
Paxton	615	9.28%	593	9.11%	-22	-3.58%
Princeton	423	6.38%	450	6.91%	27	6.38%
Rutland	1598	24.10%	1591	24.45%	-7	-0.44%
Sterling	870	13.12%	840	12.91%	-30	-3.45%
Total	6630	100.00%	6508	100.00%	-122	-1.84%



FY27 Minimum Local Contribution

Town	FY26	FY27	\$ Change	% Change
Holden	\$24,421,513	\$25,635,809	\$1,214,296	4.97%
Paxton	\$5,269,394	\$5,456,275	\$186,881	3.55%
Princeton	\$4,377,739	\$4,648,322	\$270,583	6.18%
Rutland	\$9,599,089	\$10,102,963	\$503,874	5.25%
Sterling	\$9,821,885	\$9,860,350	\$38,465	0.39%
Total MLC	\$53,489,620	\$55,703,719	\$2,214,099	4.14%



FY27 Budget by Appropriation

Appropriation	FY26	FY27 Proposed	\$ Diff +/-(-)	% Diff
Salaries & Stipends	\$77,515,461	\$81,911,573	\$4,396,111	5.67%
Benefits & Insurance	\$24,425,676	\$26,982,108	\$2,556,432	10.47%
Instructional Support	\$4,507,662	\$5,569,986	\$1,062,324	23.57%
Operations & Maintenance	\$5,865,080	\$6,347,000	\$481,920	8.22%
Pupil Services	\$330,963	\$419,873	\$88,910	26.86%
Special Ed Tuitions	\$4,141,891	\$594,212	(\$3,547,679)	-85.65%
Other Operating Costs	\$1,497,289	\$1,718,729	\$221,440	14.79%
Transportation	\$10,208,078	\$10,775,388	\$567,310	5.56%
Debt Service	\$583,900	\$558,400	(\$25,500)	-4.37%
Total General Fund	\$129,076,001	\$134,877,269	\$5,801,268	4.49%



FY27 State & Local Revenues

Revenue Source	FY26	FY27 Proposed	\$Diff +/-(-)	% Diff +/-(-)
Ch. 70 Aid	\$37,561,713	\$38,052,138	\$490,425	1.31%
Ch. 71 Transportation	\$3,048,242	\$2,760,419	(\$287,823)	-9.44%
Charter Tuition Aid	\$109,495	\$102,753	(\$6,742)	-6.16%
Total State Aid	\$40,719,450	\$40,915,310	\$195,860	0.48%
Medicaid	\$850,000	\$850,000	\$0	0.00%
Interest	\$400,000	\$400,000	\$0	0.00%
Misc. Revenue	\$350,000	\$350,000	\$0	0.00%
Excess & Deficiency	\$500,000	\$1,000,000	\$500,000	100.00%
Total Local Revenue	\$2,100,000	\$2,600,000	\$500,000	23.81%



FY27 PRELIMINARY Town Assessments

	FY26	FY27 Proposed	\$Diff +/-(-)	% Diff +/-(-)
Holden Total	\$39,854,565	\$42,250,430	\$2,395,865	6.01%
Paxton Total	\$8,312,351	\$8,709,490	\$397,139	4.78%
Princeton Total	\$6,463,366	\$7,107,344	\$643,978	9.96%
Rutland Total	\$17,496,450	\$18,825,338	\$1,328,888	7.60%
Sterling Total	\$14,129,818	\$14,469,356	\$339,538	2.40%
Total Towns	\$86,256,550	\$91,361,958	\$5,105,408	5.92%



Opportunities and Elephants



Local Revenue Increases

- Circuit Breaker Funds
 - Increased by ~\$1.4M from FY26
 - Funded with reimbursements already received, not future projections
- Excess & Deficiency (E&D)
 - Using an Additional \$500,000 Toward Budget Over FY26
 - Maintaining 2% Balance
- Capital Stabilization Fund
 - Not recommending contributions to fund in FY27 budget
 - Capital needs will be addressed through general fund and anticipated FY26 surplus



Large Appropriation Shifts

- Salaries & Stipends
 - Currently Negotiating New Contract With Our Largest Bargaining Unit
 - Adding Targeted Positions to Bolster Special Ed Support and Address Inequities
 - Properly Accounting for ESY Programming
- Instructional Support
 - Ongoing Costs of Curriculum Subscriptions & Materials
 - Professional Development Investments
 - Accurately Budgeting for Student Supplies
- Special Education Tuitions
 - Reduced Out of District Placements
 - Appropriate Use of Circuit Breaker Funds



Budget Calendar



FY27 Budget Calendar

- Public Budget Hearing - March 9, 2026
- School Committee Budget Approval: No Later Than March 20, 2026
- Meetings with Town Officials: March 2026
- Town Meetings:
 - Holden - May 18, 2026
 - Paxton - May 4, 2026
 - Princeton - TBD
 - Rutland - May 9, 2026
 - Sterling - May 4, 2026



Feedback and Requests for Greater Detail