

**FY26 Budget Scenarios 3.4.25**

Budget Scenarios - Total Budget Impact	FY25 to FY26 Change				Assessment					
	FY25 Adopted	FY26 3.4.25	\$	%	Total Assessment	% inc.	MBTS Assessment	% inc.	Essex Assessment	% inc.
FY 26 Budget Proposed 2.4.25	\$ 30,230,522	\$ 32,582,198	\$ 2,351,676	7.78%	\$ 28,306,912	7.92%	\$ 17,530,452	7.29%	\$ 10,776,460	8.97%
FY 26 Budget Proposed - Achieve 3.5% Assessment w/ Reserves	\$ 30,230,522	\$ 32,322,198	\$ 2,091,676	6.92%	\$ 27,146,912	3.50%	\$ 16,810,093	2.88%	\$ 10,336,819	4.52%
FY26 Carry/Forward Level Services Budget	\$ 30,230,522	\$ 32,785,118	\$ 2,554,596	8.45%	\$ 28,659,832	8.69%	\$ 17,750,616	8.07%	\$ 10,909,216	9.73%
FY26 Budget Actual - No Reserve Usage	\$ 30,230,522	\$ 32,935,118	\$ 2,704,596	8.95%	\$ 29,159,832	11.17%	\$ 18,061,485	10.54%	\$ 11,098,347	12.22%

**FY 26 Budget Proposed 2.4.25**

Accounts for all contractual obligations for FY26 w/ Health Care Renewal @ 27%  
 Administrative Reductions: MS Principal/Facilities Manager  
 Reallocates to FTE from the HS to priority areas at MS(WL) and Memorial(Classroom Class Size)  
 Reserves as Revenue: \$500K E&D / \$150K OPEB / \$100K New School Choice

**FY 26 Budget Proposed - Achieve 3.5% Assessment w/ Reserves**

Accounts for all contractual obligations for FY26 w/ Health Care Renewal @ 27%  
 Administrative Reductions: MS Principal/Facilities Manager  
 Reallocates to FTE from the HS to priority areas at MS(WL) and Memorial(Classroom Class Size)  
 Reserves as Revenue: \$1,400K E&D / \$410K OPEB / \$100K New School Choice

**FY26 Carry/Forward Level Services Budget**

Accounts for all contractual obligations for FY26 w/ Health Care Renewal @ 27%  
 Reallocates to FTE from the HS to priority areas at MS(WL) and Memorial(Classroom Class Size)  
 Reserves as Revenue = FY25: \$350K E&D / \$150K OPEB / \$100K New School Choice

**FY26 Budget Actual + No Reserve Usage**

Accounts for all contractual obligations for FY26 w/ Health Care Renewal @ 27%  
 Reallocates to FTE from the HS to priority areas at MS(WL) and Memorial(Classroom Class Size)  
 No Reserves as Revenue  
 New School Choice Revenue \$100K

**FY26 Budget Scenarios 3.4.25 - Reserve Impact**

Budget Scenarios	FY26 3.4.25	Assessment				Alternative Revenue					
		Total Assessment	%	MBTS	%	Essex	%	Excess & Deficiency	New School Choice Revenue	OPEB Trust	Total
FY 26 Budget Proposed 2.4.26	\$32,582,198	\$28,306,912	7.92%	\$17,530,452	7.29%	\$10,776,460	8.97%	\$500,000	\$100,000	\$150,000	\$750,000
FY 26 Budget Proposed - Achieve 3.5% Assessment w/ Reserves	\$32,322,198	\$27,146,912	3.50%	\$16,810,093	2.88%	\$10,336,819	4.52%	\$1,400,000	\$100,000	\$410,000	\$1,910,000
FY26 Carry/Forward Level Services Budget	\$32,785,118	\$28,659,832	8.69%	\$17,750,616	8.07%	\$10,909,216	9.73%	\$350,000	\$100,000	\$150,000	\$600,000
FY26 Budget Actual - No Reserve Usage	\$32,935,118	\$29,159,832	11.17%	\$18,061,485	10.54%	\$11,098,347	12.22%	\$0	\$100,000	\$0	\$100,000

**FY 26 Budget Proposed 2.4.26**

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**FY 26 Budget Proposed - Achieve 3.5% Assessment w/ Reserves**

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**FY26 Carry/Forward Level Services Budget**

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**FY26 Budget Actual + No Reserve Usage**

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 No Reserves as Revenue  
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