SPECIAL JOINT MEETING
BOARD OF MAYOR AND ALDERMEN
& BOARD OF SCHOOL COMMITTEE

March 25, 2026 at 6:00 PM
Memorial High School Auditorium, One Crusader Way

Mayor, Aldermen & School Committee Members

AGENDA

The Mayor calls the meeting to order.

The Mayor calls for the Pledge of Allegiance.

A moment of silence is observed.

The Clerk calls the roll.

Aldermen Kaw-uh, Goonan, Dexter, Fajardo, Bonilla, Kantor, Trisciani, O'Neil, Terrio, Sapienza, Burkush, Barry, Vincent, Thomas

School Committee Members Turner, Parr, Georges, Want, Taylor, Bergeron, Potter, St. John, Garrity, Hamer, O'Neil-Wong, Smith, O'Connell, Stewart

1. Presentation regarding the FY27 School District Budget.

The Mayor advises that this being a special joint meeting, no further business can be presented and a motion is in order to adjourn.

MANCHESTER SCHOOL DISTRICT

NH SCHOOL ADMINISTRATIVE UNIT 37
20 HECKER STREET, MANCHESTER, NH 03102
TELEPHONE: 603-624-6300 | **FAX:** 603-624-6337

Jennifer Chmiel, Ed.D.
Superintendent of Manchester Schools

To: Mayor Jay Ruais and the full Board of Mayor and Aldermen
% the City Clerk's Office

From: Angela M. Carey
Clerk of the Board of School Committee

Date: February 19, 2026

Re: Fiscal Year (FY) 2027 School District Budget

On February 18th, 2026, the Board of School Committee held a public hearing on the budget. Immediately following the public hearing, a meeting of the Board of School Committee was held, where the Board moved to approve the Fiscal Year 2027 (FY27) General Fund Tax Cap compliant budget in the amount of $$235,507,700.00, Fiscal Year 2027 General Fund Baseline Budget in the amount of $251,405,787.00, Fiscal Year 2027 General Fund Fully Funded Budget in the amount of $265,290,706.00, as well as the FY27 School Food and Nutrition Budget of $6,300,000.00 and the FY27 Capital Improvements Projects (CIP) Priority Listing of $7,850,000.00, and forward this item to the Mayor and the Board of Mayor and Aldermen for consideration. Mayor Ruais stated that he was opposed to FY27 General Fund Baseline budget and the FY27 General Fund fully funded Budget. All other members present were in favor of the motion and the motion passed.

Committee Members Georges and Bergeron were absent during the meeting.

Note: The full Budget Book can be accessed by visiting: https://www.mansd.org/o/msd/page/finance-budgets

ATTACHMENTS

cc: Dr. Jennifer Chmiel, Superintendent of Schools
Karen DeFrancis, Executive Director of Finance
Matt Upton, District Attorney

TO: Board of School Committee

FROM: Committee on Finance and Facilities
Committee Members O'Connell, Turner, Parr, Potter and Hamer

DATE: February 18, 2026

RE: Fiscal Year 2027 Budget

i. Fiscal Year 2027 General Fund Tax Cap Compliant Budget ($235,507,700.00)
ii. Fiscal Year 2027 General Fund Baseline Budget ($251,405,787.00)
iii. Fiscal Year 2027 General Fund Fully Funded Budget ($265,290,706.00)
iv. Fiscal Year 2027 School Food and Nutrition Budget ($6,300,000.00)
v. Fiscal Year 2027 Capital Improvements Projects (CIP) Priority Listing ($7,850,000.00)

At the February 11, 2026, Committee on Finance and Facilities meeting, it was moved to approve the Fiscal Year 2027 (FY27) General Fund Tax Cap compliant budget in the amount of $235,507,700.00, the Fiscal Year 2027 General Fund Baseline Budget in the amount of $251,405,787.00, the Fiscal Year 2027 General Fund Fully Funded Budget in the amount of $265,290,706.00, as well as the FY27 School Food and Nutrition Budget of $6,300,000.00 and the FY27 Capital Improvements Projects (CIP) Priority Listing of $7,850,000.00, and forward this item to the full Board of School Committee for approval.

Committee Members O'Connell, Turner, Parr, Potter and Hamer were in favor.

Respectfully submitted,

Angela M Carey

Angela Carey

Clerk of the Board of School Committee

MANCHESTER SCHOOL DISTRICT

TITLE: Fiscal Year 2027 Budget Presentation

COMMITTEE ON FINANCE & FACILITIES MEETING OF: February 11, 2026

ACTION: X CONSENT: ____ INFORMATION: ____

BACKGROUND:

Dr. Jennifer Chmiel, Superintendent of Schools, and Karen DeFrancis, Executive Director of Finance, will be at the meeting to present the budget for Fiscal Year 2027.

FISCAL IMPACT:

$235,507,700 – General Fund Tax Cap Compliant Budget
$251,405,787 – General Fund Baseline Budget
$265,290,706 – General Fund Fully Funded Budget
$ 6,300,000 – School Food and Nutrition Services
$ 7,850,000 – Capital Improvement Plan

(Fiscal Verification: KD)

RECOMMENDATION:

The Committee on Finance & Facilities moves to approve the Fiscal Year 2027 Budget for the General Fund Tax Cap Compliant Budget of $235,507,700, General Fund Baseline Budget of $251,405,787, General Fund Fully Funded Budget of $265,290,706, School Food and Nutrition Services of $6,300,000 and Capital Improvement Plan of $7,850,000 and forward this item to the Board of School Committee for approval.

Presented by:

Karen DeFrancis
Karen DeFrancis
Executive Director

Prepared by:

Karen DeFrancis
Karen DeFrancis
Executive Director of Finance

Approval:

Jennifer Chmiel, Ed.D.
Superintendent of Schools

Approval:

James O'Connell
Jim O'Connell, Chair
Finance & Facilities Committee

Strengthening Our Schools
Budget Overview 2026-2027

MANCHESTER
SCHOOL DISTRICT

Presentation to the
Finance & Facilities Committee
February 11, 2026

The projections in the attached presentation may change as we continue through the budget process

Vision and Mission

Our Why: VISION

Our vision captures the future we seek to create for our students.

To *provide a transformational learning experience* and ensure that every MSD learner has high quality postsecondary options to attain a technical certificate, gainful employment, and/or a two-year or four-year degree.

Our What: MISSION

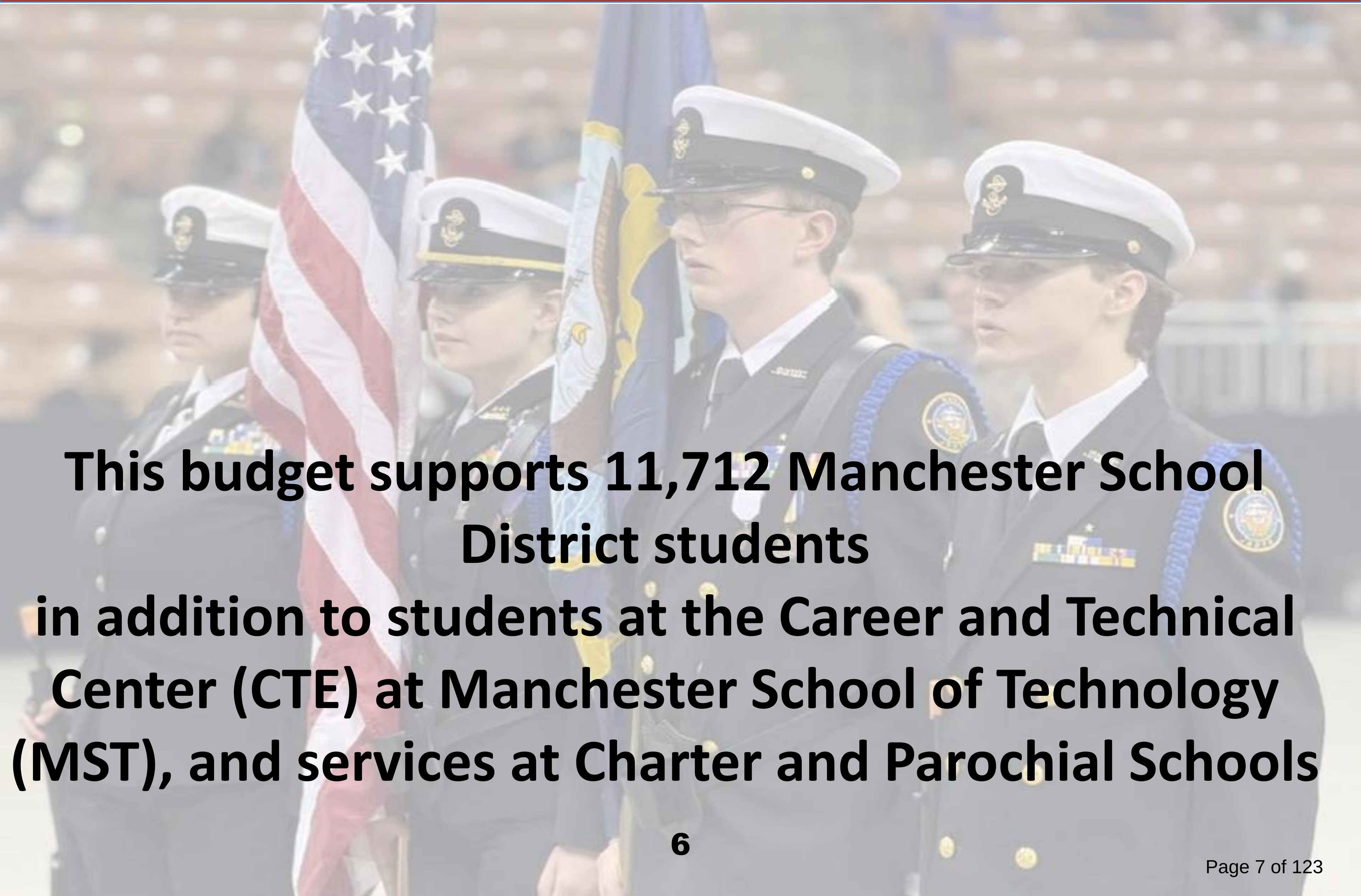
Our mission explains our fundamental purpose as an organization.

MSD produces graduates who can demonstrate:

- communication and collaboration skills;
- critical thinking and problem solving;
- a growth mindset and resilience/adaptability;
- an **equity** mindset and **cultural competency**/empathy;
- the key work and life ready "basics" we need to succeed and thrive; and
- STEM/technology skills.

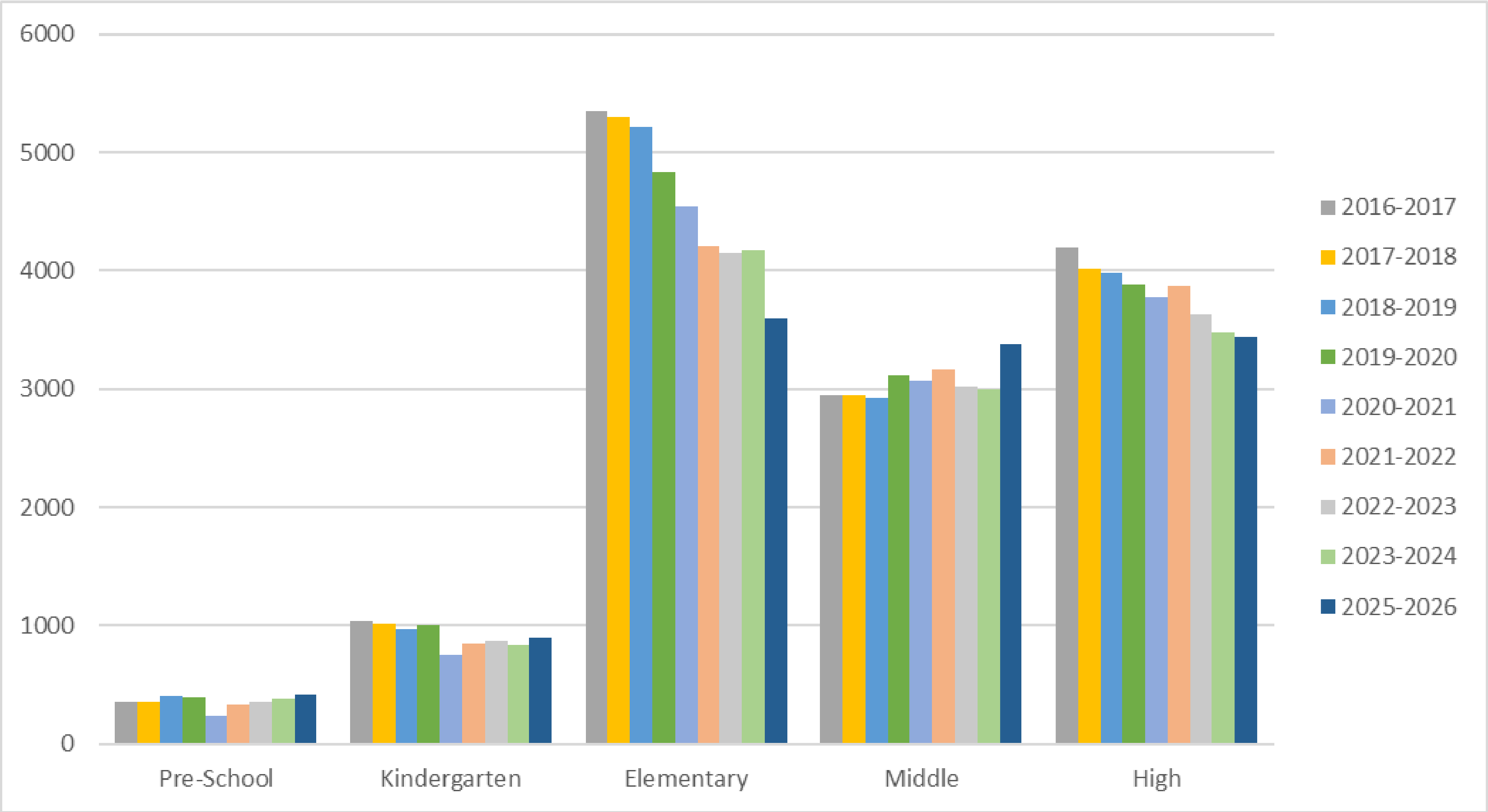
Through equitable access to high quality academic, social and applied learning, students are ready to excel in college, careers, and life.

Number of Students



This budget supports 11,712 Manchester School District students in addition to students at the Career and Technical Center (CTE) at Manchester School of Technology (MST), and services at Charter and Parochial Schools

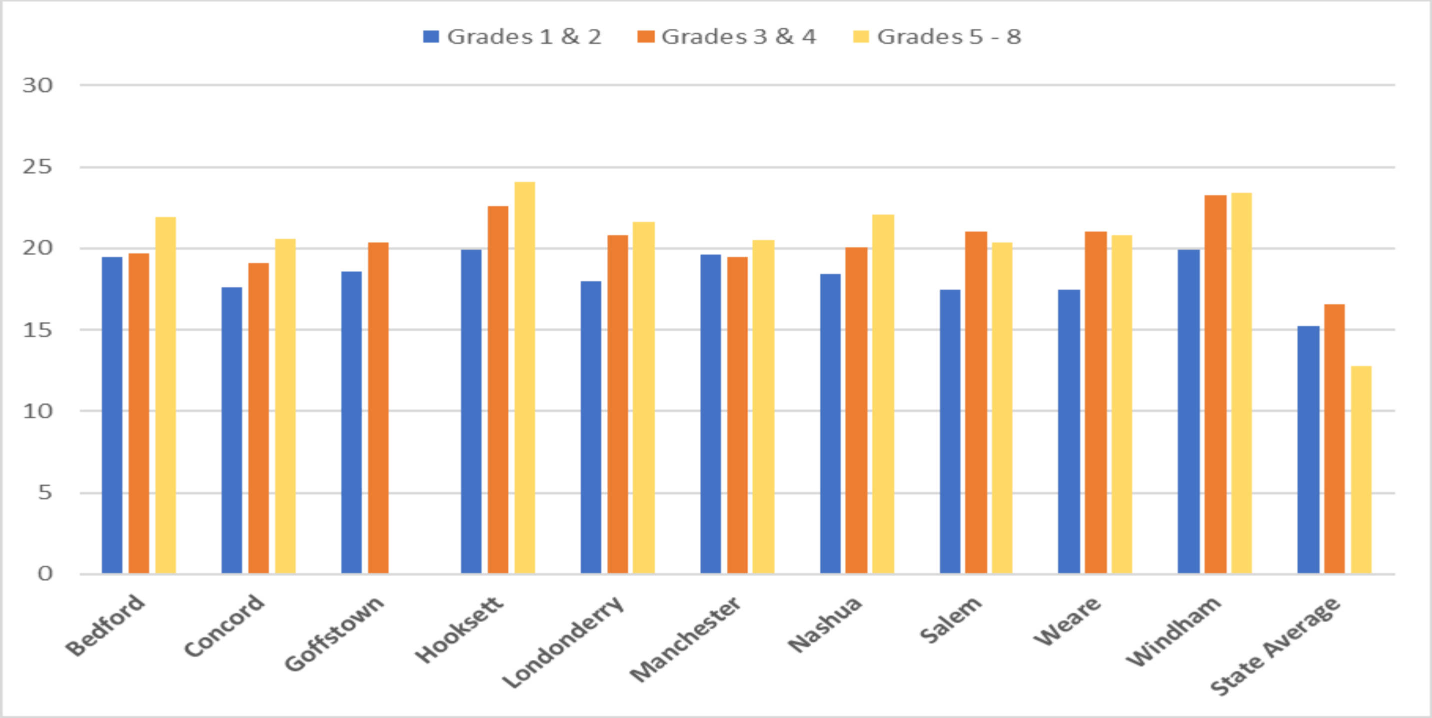
Manchester School District Enrollment by School Level and Year
(October 01 - Official Numbers)



Information provided by the NH Department of Education at: https://my.doe.nh.gov/iPlatform

Elementary - no grade 5. K, Elementary Grades 1 -4, Middle School Grades 5 - 8, High School grades 9 - 12.

Average Class Size by District in Public Elementary Schools *
As of October 01, 2025

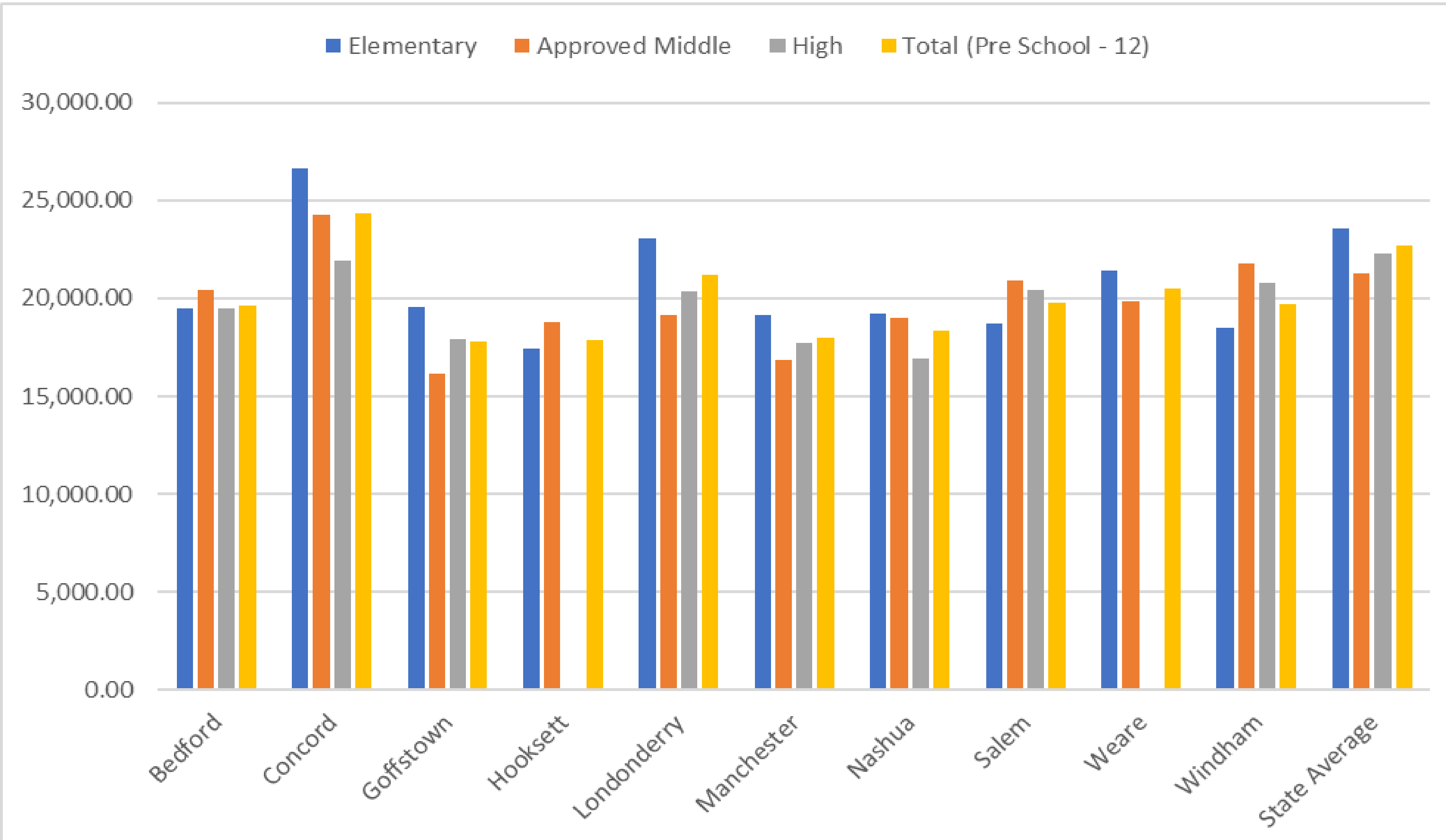


*Not all districts operate all grades. Averages for each grade range are based on one or more grades within the range.

**The size reported may not include all 5th-8th grades operated by the school. A grade has been excluded if course options available to the student result in classes of varying size throughout the day. Manchester's grade 5-8 is an estimation.

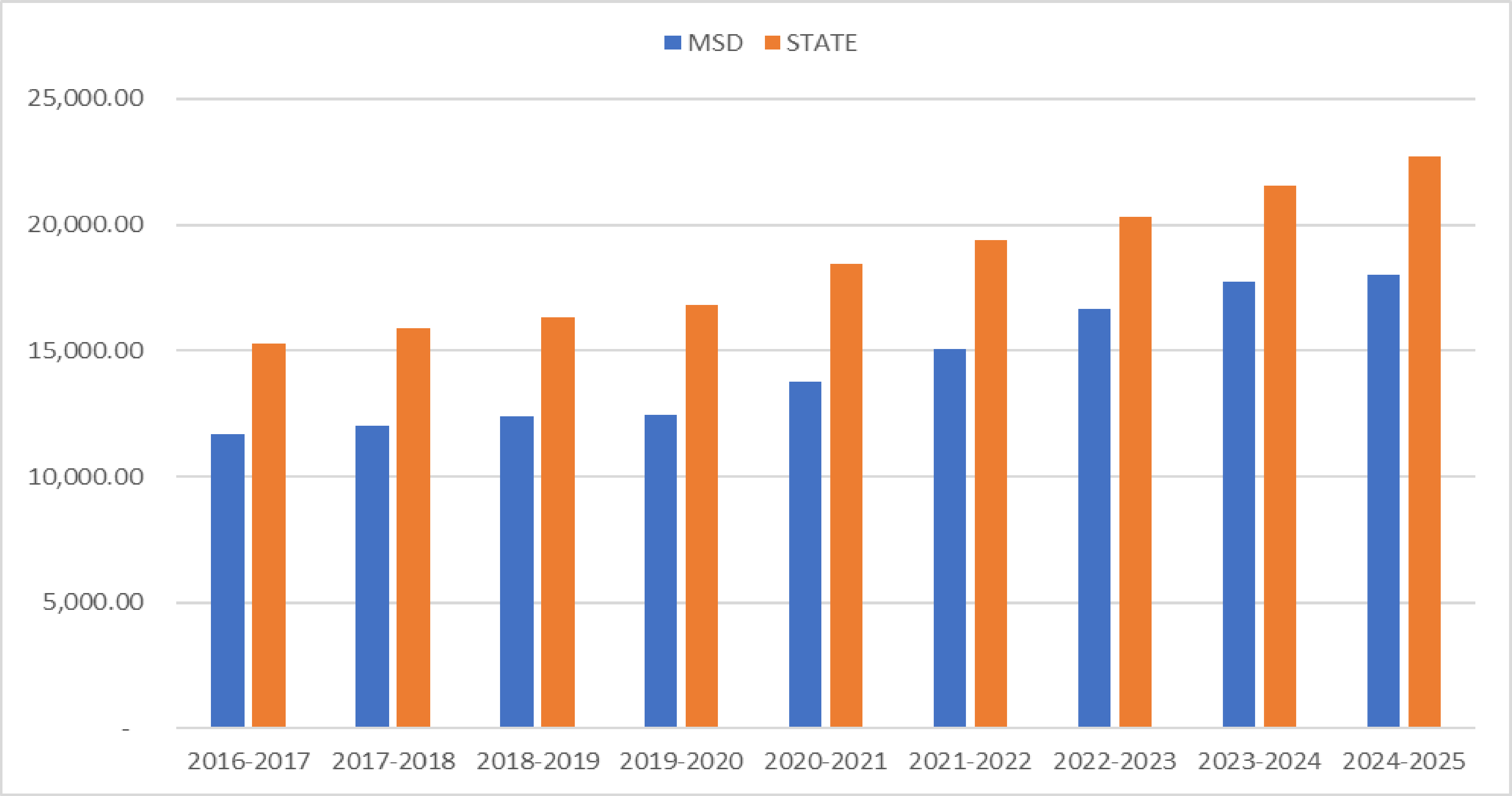
Information provided by the NH Department of Education at: https://my.doe.nh.gov/iPlatform

Cost Per Pupil By District
For School Year 2024-2025



Information provided by the NH Department of Education at: https://my.doe.nh.gov/iPlatform

Cost Per Pupil
Manchester School District vs NH State Average

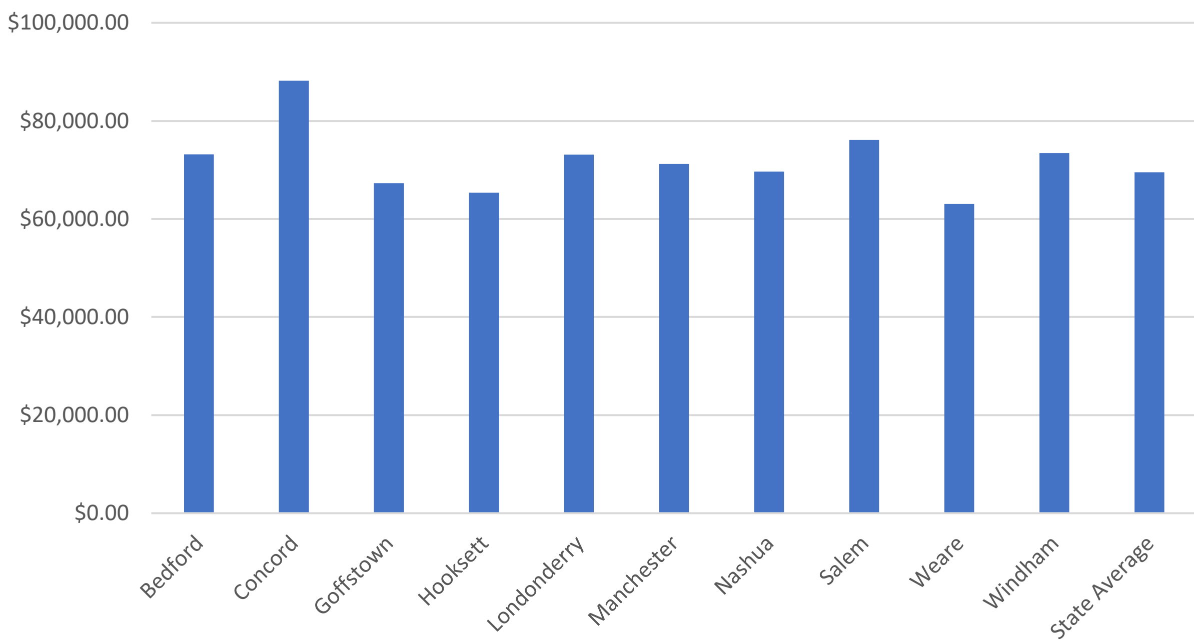


The Cost per Pupil represents, with certain adjustments, current expenditures from all funding sources (local, state and federal) associated with the daily operation of schools. Payments to other school districts and private schools have been subtracted. Revenues from the sales of lunches have also been excluded. Revenues from the sales of lunches have also been excluded.

2023-2024 excludes Newfound

Information provided by the NH Department of Education at: https://my.doe.nh.gov/iPlatform

Teacher Average Salary in Public School Districts *
For School Year 2024-2025

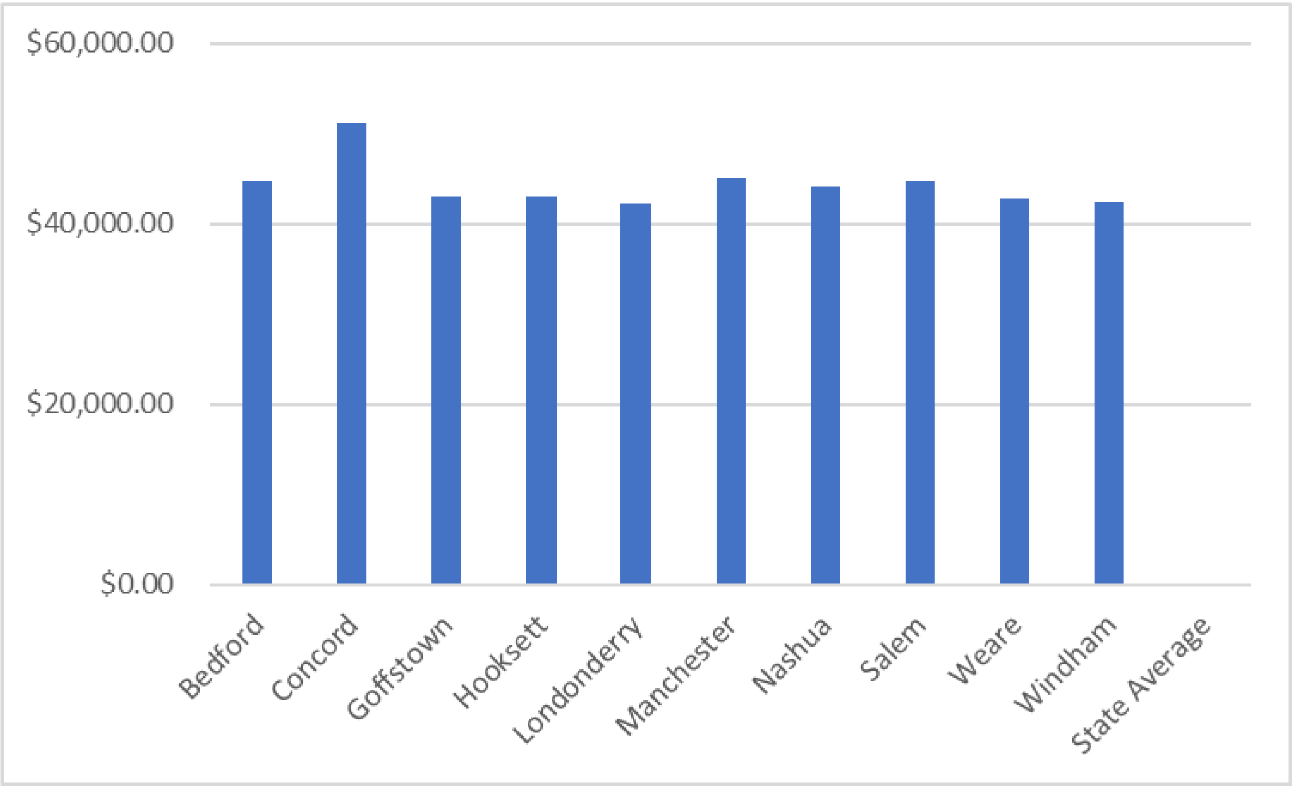


*Average salaries are for teachers in public school districts, public academies, and joint maintenance agreement schools.

**All Teachers is a summary of preschool teachers, kindergarten teachers, regular and special education elementary and secondary teachers in full time equivalents.

Information provided by the NH Department of Education at: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/staffing-and-salary-reports

Teacher Minimum Starting Salary in Public School Districts *
For School Year 2024-2025



*Minimum salaries are for teachers in public school districts, public academies, and joint maintenance agreement schools with a BA. Nashua did not report for 2024-2025 so data is from 2023-2024.

Information provided by the NH Department of Education at: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/staffing-and-salary-reports

Together We Have Accomplished Much

Committed to Supporting Schools and Students

Teaching and Learning

- Increased Graduation rates by implementing strategies and support systems, these practices will continue
- Increased college and career readiness skills by providing targeted programs and resources to build essential skills for post-graduation success and will continue (increased from 65% in 2024 to 78% in 2025)
- Hosted an annual Industry Recognized Credentials Conference, allowing high school students to earn up to five industry certifications
- Required a standalone Financial Literacy class for graduation to ensure all students are equipped with essential life skills
- Closed the achievement gap, as a District students have made steady gains in English Language Arts and Mathematics on State Standardized Assessment
- Expanded Spanish Dual Immersion Program to grade 1 at Bakersville Elementary School
- Opened French Dual Immersion Program in Kindergarten at Weston Elementary School
- Offered ongoing, sustainable professional development opportunities through the staff PD committee to support inclusive and equitable practices, ensuring all students' needs are effectively met across the district
- Manchester Creates, a community partner, hosted a two-week professional development program last summer, where seven middle and high school teachers engaged in project-based learning activities focused on regenerative medicine and biofabrication
- Provided career-connected learning opportunities for students at the elementary and middle school level
- Increased Xello usage and expanded the program to Grade 8 for future preparedness planning
- Implemented a robust student supports model Multi-Tiered Systems of Support for Behavior (MTSS-B)
- Robust 2025 Summer Programming: highest all time enrollment in 21C
- Expanded summer learning opportunities for all students
- Core Committee focused on core instruction, grading, and assessment to collaboratively develop strategies that enhanced instructional quality, ensured consistent grading practices, and improved student learning outcomes across the district
- Increased the number of musical performances engaging students and families with the music programs
- Increased student participation in fall, winter, and spring sports
- Increased Suicide Prevention instruction to reach all 6, 7, 9, and 10th graders
- New Teacher Mentorship program provides structured support, coaching, and professional learning to strengthen instructional practice and retain early-career educators

Committed to Supporting Schools and Students

Community Support and Partnerships

- ARMI offered BioTrek programming at 3 of the high schools
- Manchester CREATES - 7 staff implemented regenerative medicine and biofabrication into science instruction
- Parent Orientation Series - Monthly sessions have been established to support students and families new to the district and community
- Industry Recognized Credentialing Vacation Camps - provided the opportunity to all High School students to earn credentials that can help support their future career interests
- St. Anselm's College Fellowship program
- 15 SNHU Clinical Teaching Assistants at our elementary schools
- 16 AmeriCorps Member at the middle and high schools
- UNH Isles of Shoals - Experiential Learning Opportunity - Robust Program Summer of 2025
- Southern New Hampshire University provided testing success kits for over 2000 students for State Testing
- Spring into Summer - event for Manchester students and families to explore summer offerings including camps, summer internships and employment opportunities
- Awarded Federal Community Schools Grant - implementation Year 2, Gossler and Beech
- 26 City Year staff supported student learning in 4 Elementary Schools and 2 Middle School
- Ongoing embedded programming with multiple agencies in our schools - Boys and Girls Club, Granite YMCA, Girls Inc, YWCA, Makin it Happen, Access Academy
- Fidelity Investments provided new staff welcome bags yearly since 2022
- Leader in Me with Granite United Way at Gossler Park
- Compass Live - monthly online meeting led by Manchester Proud which focused on ongoing communication between community partners and the school district
- Youth Leadership Greater Manchester pilot launched in collaboration with Greater Manchester Chamber
- Future Fairs since 2023 at eight Elementary schools
- Expanded Friends of Aine Peer-to-Peer Grief Support Groups to students at three elementary schools

Committed to Supporting Schools and Students

School Safety

- Completed Stronger Connections Grants (Video enhancement, secure vestibules, etc)
- Awarded SAFE grants, round four, for several schools
- Fully implemented AEGIX AIM (Emergency Alerting and communication application)
- Continued ALERRT/CRASE training
- ShotSpotter and FUSUS systems with MPD
- 9th version of the EOP
- Office of Juvenile Justice Grant ($1 Million) for violence prevention work
- Digital Hall Pass system for Middle and High Schools
- School Safety Concern (Anonymous) Reporting
- Behavioral Threat Assessment Teams and Management in all 20 schools

Support for Multilingual Learner Education

- Developed common English language development (ELD) curriculum units aligned to state's revised ELD standards
- Successfully launched second Dual Language Immersion (DLI) program at Weston
- Delivered targeted professional development for MSD educators focused on effective instruction for Multilingual Learners to build capacity across all content areas
- Expanded language access resources to ensure families have access translation/interpretation services.
- Coordinated enrichment and extracurricular opportunities through community partnerships
- Sustained family information/engagement sessions through Multilingual Liaison team to support families new to the district

Communications

- Utilized communications tools to inform school community and celebrate staff and student achievements, including: monthly newsletters, regular posts on social media channels, news and feature stories on websites, and updated content on websites
- Provided communications support and training for district departments and schools to better utilize available tools and enhance internal and external communications
- Created & maintained strong connections with local media outlets including WMUR, NHPR, Union Leader and WZID to showcase positive news stories coming out of our district
- Worked to utilize consistent district-wide platforms to streamline communications between schools and families
- Worked in support of key district events, presentations, celebrations and recognitions of students and staff

Committed to Supporting Schools and Students

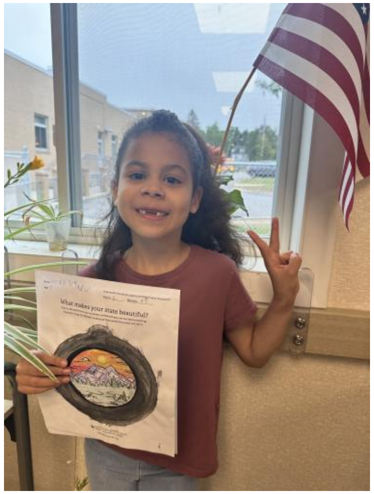
Student Services: Special Education

- Professional Development: Continued focus on training to support MSD educators with 1) special education process as required by federal and state law, 2) leadership development, 3) state assessment, and 4) specialized topics. Ongoing targeted and responsive support provided to MSD school teams by the Student Services Admin Team through monthly, weekly & as needed meetings.
- Systems: Digital access of IEPs in ASPEN; monthly budget reconciliation activity; weekly collaboration with district departments to improve district practices (e.g. ML/EL/special education student teams and language accessibility, determination of staffing needs and recruitment, and working with teachers and paraprofessional associations).

Student Services: Comprehensive School Counseling

- Social Emotional Development: Help-seeking skills taught at all 3 levels (elementary, middle, & high school). Over 200 middle & high school students requested to meet with a counselor after the instruction. Multilingual Liaisons were trained to help deliver instruction.
- Professional Development: Training delivered on the Regulated Classroom, Gizmo's Pawesome Guide to Mental Health, School Counseling & Ethics, EAB Chronic Absenteeism Framework, Complex Trauma-Schools & Learning, Complex Trauma & Substance Abuse, Responding to Addiction, QPR (Question, Persuade, Respond), Child Advocacy Center, ED306 an Comprehensive School Counseling Program, & School Social Work-National Model
- Systems: Changed iReady testing to PSAT for grades 9,10, & 11 to align with the NH School Day SAT, customized the 504 template in Aspen to match the Drummond & Woodsum form to make the process more user friendly and align to state reporting requirements, Developed process for evaluating international transcripts, and developed process for transfer credit entry in Aspen to align courses to MSD graduation requirements.

Committed to Supporting Schools and Students



Technology:

Communication Improvements:

- Successfully implemented TalkingPoints districtwide, providing a secure, centralized platform for two-way school-to-family communication. With built-in automatic translation, it improved accessibility for multilingual families, increased engagement, ensured consistent messaging across schools, reduced reliance on informal tools, and strengthened equitable, timely communication throughout the district.

Cyber Security Enhancements:

- Strengthened the District's cybersecurity posture by partnering with the ATOM Group to deliver comprehensive, onsite cybersecurity training to all staff—including administrators and School Board members—ensuring a consistent understanding of current cyber threats, district security expectations, and individual responsibilities.
- Successfully deployed Cisco Duo 2-Factor Authentication across the district, strengthening cybersecurity posture, improving access control, and mitigating phishing-related account compromises.

Aspen Data and Process Improvements:

- Developed and implemented a new Aspen procedure for entering transfer credits, including creating 19 standardized transfer courses per high school per year beginning in 2021. Transfer credits are now directly aligned to graduation requirements, significantly reducing the time spent determining graduation eligibility.
- Updated graduation requirement priority levels for all high school courses in Aspen (2022–2026), reviewing and correcting 9,876 records to improve guidance and administrative graduation tracking.
- Rebuilt Aspen 504 Plan reports and templates to align with Drummond & Woodsum requirements, saving the district vendor service costs.
- Created Aspen–Traversa data integrations, removing withdrawn students and importing bus routes to improve accuracy for schools.

IT Department Staffing Improvements:

- Expanded IT Team for Enhanced Operations: filled the Jr. Information Technology Position over the past year, significantly improving customer service, bolstering support for key software and IT systems, streamlining operations through automation for greater efficiency.

Infrastructure Improvements:

- Modernized districts wireless infrastructure by replacing over 400 wireless access points, significantly improving coverage, reliability, and performance across all schools.

Instructional Staff Desktop Enhancements:

- Reduced desktop replacement costs by migrating teachers to high-end Chromebooks, which cost roughly one-third of a traditional desktop. While desktops average about $1,000 and laptops range from $1,100–$1,300, the district purchased 1,080 Chromebooks at an average total cost of $370 per device, including the $30 Chrome Management license.

Committed to Supporting Schools and Students

Human Resources

- Successfully established efficiencies in recruiting and onboarding new employees by utilizing Powerschool and focusing on the employee experience.
- Worked in tandem with the MTSSB Department to produce a Wellness NewsLetter featuring items that may be of interest to employees and their well being and morale.
- Leveraged the outreach power of LinkedIn and Indeed to reach candidates for open job vacancies. These platforms allow for recruiting campaigns that will cast a wider net to be able to target specific candidates who are qualified in areas of need.
- MSD hosted its first ever Career Fair for itself at the MSD Welcome Center.
- Continue to work on establishing new pathways to bring educators to New Hampshire to teach in the MSD. Developed relationships with organizations that can support a pathway to establish a Fellowship Program with MSD. Worked with the local colleges, universities, and partners/organizations to bring forth such a program that will be sure to attract educators that would fill vacancies in the district.
- An overall employee retention rate of 90.25% was calculated for November 2025. The percentage includes data for Principals, Assistant Principals and Teachers combined .
- In process of designing HR training and toolbox for Principals, Directors, and other hiring managers at MSD.
- Launched a new Benefits Administration platform, BenefitFocus. This allowed for an up to date self service enrollment for all benefits offered by the District. It allows for EDI file exchanges with our carriers and builds in greater efficiency with enrollment and invoicing each month.
- Revisited the process of updating the District Employee Handbook. A collaborative efforts between departments, leadership, and legal.

Committed to Supporting Schools and Students

Food and Nutrition Services

- Expanded menu offerings in our High Schools
- Purchased more local produce
- Continued to offer Grab and Go breakfast
- Purchased a new delivery vehicle

Fiscal

- Implemented Employee Access Portal
- Continued budget awareness and working knowledge of budget with principals and department leaders

Transportation

- The Manchester School District's Transportation Office coordinates 164 routes with a fleet of 53 vehicles and 46 dedicated drivers, both full-time and part-time, providing daily transportation services for approximately 3,000 students.
- We have restructured the department to become more efficient on behalf of our students
- Specialized student transportation dropped, compared to 24-25, from just over $1.7 million to about $1.3 million through tighter oversight, better communication with vendors, and clearer eligibility reviews.
- The district continues to actively recruit school bus drivers for the 2025-26 school year, which supports improved service delivery and reduces dependence on external contractors.

Law & Policy

- Provide legal advice to the Superintendent and Board of School Committee
- Draft and revise policies and other legal documents
- Supported the work of all other departments by reviewing and assisting with implementation of needed contracts or agreements
- Represents the district in union negotiations and provides overall support in employment and human resource matters
- Provided important training on changes in the law and compliance requirements for administrators
- Assist in oversight of building project an associated environmental matters.

Facilities

- Capital Improvement Planning
  - Assessed and prioritized major long-term facility needs (gyms, libraries, auditoriums, etc.) and initiated planning for summer 2026 improvements.
  - Painting/shades/flooring schedule continued
- Coordinated between Facilities/Parks/Custodial Services to maximize efficiency
- Launched a district-wide Request for Proposals (RFP) for custodial services to evaluate current service delivery, ensure compliance with best practices, and explore opportunities for improved efficiency, quality, and cost containment.

Committed to Supporting Schools and Students

Long Term Facilities Plans

- 3-4-12 - Concept model approved in August 2022
- Priority One in progress
  - Closed Henry Wilson Elementary School
  - Additional renovations at all 4 middle schools
  - New Beech Street Elementary School
  - Temporary modular classrooms at 6 locations

Student Attendance

- Established a districtwide attendance framework with consistent expectations, procedures, and timelines across all schools.
- Improved communication with families through clearer messaging around attendance expectations and the importance of consistent school engagement.
- Completed Year 1 implementation with ongoing refinement, using lessons learned to adjust procedures and strengthen practices moving forward.

Climate and Culture

- Monthly summary of conduct data presented to conduct committee
- Project AWARE Grant ($7.6 Million) awarded for MTSS-B Implementation
- Safe and Supportive Schools Grant ($1.8 Million) awarded for MTSS-B implementation
- Strategic funding plan to build sustainability
- MTSS-B Data, Systems, and Practices development:
  - Dashboards to monitor implementation and outcomes
  - Evaluation and communication schedule
  - Positive Behavior Interventions & Supports (PBIS) implemented in every school
  - Alignment with School Counseling and comprehensive school mental health practices
- Coaching for school teams and leadership in each school:
  - Tier 1 (schoolwide) Teams
  - Tier 2-3 (intervention) Teams

Committed to Supporting Schools and Students

Office of Student Engagement, Outcomes & Success

• Leads district wide student engagement and belonging initiatives aligned to academic success
• Implements Ward-based School Connect events to strengthen family–school–community partnerships
• Oversees the Achievement Mentoring Program (AMP) at Central and West High Schools
• Launches and supports the Peer Buddy / Student Ambassador Program at Central, West and Hillside schools
• Develops and facilitates the Student & Staff Leadership Council (SSLC) pilot at Central, West and Memorial high schools
• Aligns student engagement initiatives with MTSS-A & MTSS-B frameworks
• Partners with schools to address attendance, behavior, and sense-of-belonging data
• Supports family engagement through multilingual outreach, interpretation, and access to resources

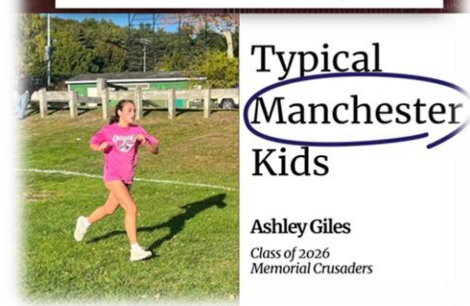
Student Achievement

- Manchester’s graduates are consistently accepted to prestigious colleges, universities, and military; Career and Technical Education (CTE) certifications
- 12 students were selected for All-State Music
- 58 students represented four different schools have been selected for the 2025 New Hampshire Scholastic Art Awards
- Memorial and West football teams returned to playoffs after many years thanks to growth of programs
- Central student earned top honors in NH VFW Voice of Democracy scholarship program
- West and Memorial students organized mock elections ahead of November general elections
- Student performers shined on stage at major events, such as CelebratED, and before the Board of School Committee on a monthly basis
- Central students featured in new “Center City Love” mural unveiled in November
- Level 3 was reached by all four high schools on College and Career Readiness Indicator reporting for the first time

Committed to Supporting Schools and Students

Athletics

- Student-athletes earned statewide recognition for excellence in both academics and athletics, with 40 students named Scholar-Athletes by the New Hampshire Interscholastic Athletic Association and the New Hampshire Athletic Directors' Association.
- Manchester Central High School celebrated 11 seniors recognized as state Scholar-Athletes, highlighting sustained academic success while earning multiple varsity letters.
- Our annual Athletics Night recognized more than a dozen seniors committing to compete in collegiate athletics, reflecting strong preparation, coaching, and student opportunity across multiple sports.
- Manchester high schools continue a longstanding tradition of competitive success, including historical state championships in sports such as hockey and baseball, reinforcing a culture of excellence and school pride.
- Athletic programs across Central, Memorial, and West High Schools consistently field competitive varsity teams in fall, winter, and spring seasons, contributing to student engagement, school climate, and community connection.
- The district continues to celebrate and invest in middle school athletic participation, supporting a strong feeder system and early student engagement in athletics.



2026-2027 Budget Forecast and Suggested Actions

Tax Cap Calculation

TAX CAP BUDGET
FISCAL YEAR 2027 (FY27)

TAX CAP CALCULATION

3-Year Average Consumer Price Index (CPI)-Urban:

	2023	3.4%
	2024	2.9%
	2025	2.7%
		9.0%
		3
Fiscal Year 2027 Tax Cap		3.0%

FY27 APPROPRIATION CALCULATION

Tax Cap on School District Tax Revenue		
Fiscal Year 2026 Appropriation		$ 237.999,925
3.0% Increase in Tax Revenue of $117,531,711	3,525,951	
Decrease in Other Revenues	(6,018,176)	
Total Decrease to Revenues		(2,492,225)
Fiscal Year 2027 Tax Cap Revenue Budget		$ 235,507,700
Tax Cap on Expenditures		
Fiscal Year 2026 Appropriation		$ 237,999,925
3.0% Expenditure Tax Cap Increase		7,139,998
Fiscal Year 2027 Tax Cap Expenditure Budget		$ 245,139,923

2026-27 General Fund
Budget Gap Summary – Baseline Budget

Expenditure Increase	$ 13,405,862
Revenue Reduction	2,492,225
Projected Budget Gap for Baseline Budget	$ 15,898,087

2026-27 Key Financial Assumptions
Baseline Budget

Revenue (General Fund) +$13.4 mil

Adequacy Aid -$1.9 mil
- The State estimate for our enrollment reflects a decrease of 1.4%
- Per pupil rates have increased 2% for Base & Differentiated Aid
- The Extraordinary Needs grant decreased by $2.5 mil due to city's Equalized property value increasing by $1.5 billion

Special Education Aid
Increased based on increased allowable special education costs +$600k

Medicaid Revenue
Increase due to changes in State program +$150k

School Building Aid
Increased based on debt service on previously approved projects +123k

FY26 One-Time Funds
Elimination of use of one-time revenue funds -$5.1mil

All Other Revenues +$71k

Tax Revenue
3% Tax Cap Increase (State & Local Taxes) +$3.5mil

Summary of Revenue Increases & Decreases -$2.5mil

Additional revenue needed to support Baseline Budget +15.9mil

Expenses (General Fund) +$13.4 mil

Salaries +3.1 mil
Includes Cost of Living Adjustments (COLA)'s, Steps & Longevity, teacher retirements, vacant positions.

Benefits +$5.7 mil
- Health Insurance 13% rate increase (+$3.1 mil)
- Elimination of Expendable Trust usage in FY26 (+$2 mil)
- Retirement & Federal Insurance Contributions Act (FICA) increase due to increased salaries (+$642k)

Professional & Technical Services +2 mil
- Elimination of Expendable Trust usage in FY26 ($1.734 mil)
- Increase in Special Education contracted service needs/rates ($252k)
- Increase in police details for Athletic events ($10k)

Repairs & Maintenance
Increase in expected bus maintenance +$300k

Transportation
Decrease due to efficiencies -$819k

Tuition (Out of District)
Increase due to special education needs/rates +1.8 mil

City Services +$200k
- 3% Increase in custodial
- 3% Increase to School Resource Officers
- Level funded all other departments

Debt Service +$371k
Current Debt Service Schedule + new bonding for FY25 & FY26 Capital Improvement Projects

Phase I
Reduction of Debt due to use of operating budget to pay down project -$1.5mil

Curriculum & Technology
Elimination of Expendable Trust usage in FY26 +1.5mil

Meal Debt Elimination +400k

All Other Increases & Decreases -$348k

2026-27 General Fund
Revenue Changes – Tax Cap Budget

Revenue Source	FY27 Projection	FY26 Budget	Change
Tuition-Operating	700,000	$ 700,000	$ -
Student Activities	25,000	25,000	-
Interest Income Operations	300,000	300,000	-
Indirect Cost	250,000	250,000	-
Impact Fees	300,000	277,000	23,000
Other Local Sources	10,000	10,000	-
School Building Aid	3,081,009	2,958,418	122,591
Area Vocational School	700,000	650,000	50,000
Special Education Aid	2,100,000	1,500,000	600,000
ROTC	105,000	105,000	-
Medicaid	650,000	500,000	150,000
Differentiated Aid for Charter Schools	475,000	476,844	(1,844)
	8,696,009	7,752,262	943,747
One-Time Funding Source:			
Transfer from Expendable Trust	-	4,500,000	(4,500,000)
Fund Balance Prior Year	-	577,840	(577,840)
	-	5,077,840	(5,077,840)
Adequate Education Aid	105,754,029	107,638,112	(1,884,083)
State Tax (raised locally and retained locally)	19,580,026	19,626,112	(46,086)
Local Tax	101,477,636	97,905,599	3,572,037
Total Taxes	121,057,662	117,531,711	3,525,951
Total Revenues	**235,507,700**	**$ 237,999,925**	**$ (2,492,225)**

2026-27 General Fund
Revenue Changes – Baseline Budget

Revenue Source	FY27 Projection	FY26 Budget	Change
Tuition-Operating	700,000	$ 700,000	$ -
Student Activities	25,000	25,000	-
Interest Income Operations	300,000	300,000	-
Indirect Cost	250,000	250,000	-
Impact Fees	300,000	277,000	23,000
Other Local Sources	10,000	10,000	-
School Building Aid	3,081,009	2,958,418	122,591
Area Vocational School	700,000	650,000	50,000
Special Education Aid	2,100,000	1,500,000	600,000
ROTC	105,000	105,000	-
Medicaid	650,000	500,000	150,000
Differentiated Aid for Charter Schools	475,000	476,844	(1,844)
	8,696,009	7,752,262	943,747
One-Time Funding Source:			
Transfer from Expendable Trust	-	4,500,000	(4,500,000)
Fund Balance Prior Year	-	577,840	(577,840)
	-	5,077,840	(5,077,840)
Adequate Education Aid	105,754,029	107,638,112	(1,884,083)
State Tax (raised locally and retained locally)	19,580,026	19,626,112	(46,086)
Local Tax	117,375,723	97,905,599	19,470,124
Total Taxes	136,955,749	117,531,711	19,424,038
Total Revenues	**251,405,787**	**$ 237,999,925**	**$ 13,405,862**

Revenue & Tax History
General Fund

	FY 2026 BUDGET	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 BUDGET	FY 2022 BUDGET	FY 2021 BUDGET	FY 2020 BUDGET
Tuition-Operating	$ 700,000	$ 825,000	$ 700,000	$ 770,000	$ 1,509,598	$ 1,601,856	$ 2,252,790
Student Activities	25,000	25,000	25,000	35,000	35,000	15,000	35,000
Interest Income Operations	300,000	550,000	550,000	50,000	2,440	150,000	350,000
Indirect Cost	250,000	250,000	200,000	200,000	200,000	200,000	200,000
Impact Fees	277,000	200,000	200,000	200,000	200,000	-	-
Other Local Sources	10,000	10,000	10,000	10,000	10,000	10,000	10,000
School Building Aid	2,958,418	3,032,991	2,986,145	3,060,961	3,030,966	2,930,712	3,209,050
Area Vocational School	650,000	750,000	675,000	850,000	883,568	920,000	708,365
Special Education Aid	1,500,000	1,563,515	1,700,000	1,100,000	1,053,766	1,376,086	1,378,925
ROTC	105,000	107,214	102,112	100,000	99,000	90,000	90,000
Medicaid	500,000	750,000	750,000	750,000	1,500,000	1,300,000	1,313,967
Differentiated Aid for Charter Schools	476,844	473,387	280,000	246,225	246,225	234,181	166,851
Energy Rebates	-	-	-			-	200,000
Kindergarten Aid	-	-	-			-	-
	7,752,262	8,537,107	8,178,257	7,372,186	8,770,563	8,827,835	9,914,948
One-Time Funding Source:							
Transfer from Expendable Trust	4,500,000	1,200,000	3,000,000				
Fund Balance Prior Year	577,840	7,800,000	-				
	5,077,840	9,000,000	3,000,000	-	-	-	-
Adequate Education Aid	107,638,112	96,523,581	97,765,765	70,495,400	64,673,543	65,737,715	61,280,986
State Tax (raised locally and retained locally)	19,626,112	19,591,182	19,682,274	15,458,857	20,862,186	21,027,451	20,279,588
Local Tax	97,905,599	100,848,055	98,356,311	97,001,685	89,652,965	87,459,003	87,811,456
Total Taxes	117,531,711	120,439,237	118,038,585	112,460,542	110,515,151	108,486,454	108,091,044
Total Revenues	**$ 237,999,925**	**$ 234,499,925**	**$ 226,982,607**	**$ 190,328,128**	**$ 183,959,257**	**$ 183,052,004**	**$ 179,286,978**
Appropriation $ Increase-Annual	**$ 3,500,000**	**$ 7,517,318**	**$ 36,654,479**	**$ 6,368,871**	**$ 907,253**	**$ 3,765,026**	
Appropriation % Increase-Annual	**1.5%**	**3.3%**	**19.3%**	**3.5%**	**0.5%**	**2.1%**	
Tax $ Increase (Decrease)-Annual	**$ (2,907,526)**	**$ 2,400,652**	**$ 5,578,043**	**$ 1,945,391**	**$ 2,028,697**	**$ 395,410**	
Tax % Increase (Decrease)-Annual	**-2.4%**	**2.0%**	**5.0%**	**1.8%**	**1.9%**	**0.4%**	

2026-27 General Fund
Adequate Education Aid

	11/15/25 Estimate FY27	FY26	FY25	FY24	FY23	FY22
Base Adequacy	$ 49,443,633	$ 49,179,836	$ 48,389,856	$ 47,771,679	$ 45,532,421	$ 48,151,814
Differentiated Aid:						
Free & Reduced	15,175,287	15,027,436	15,076,233	14,753,801	13,484,358	14,260,151
Special Education	5,931,825	5,814,307	5,520,578	5,228,603	5,072,365	5,038,189
English Learners	1,814,152	1,778,510	1,695,237	1,596,859	1,450,763	1,452,681
Grade 3 Reading	-	-	-	-	122,099	118,918
Home School Academic or other Adjustments	653	-	627	-	-	-
Total Differentiated Aid	22,921,917	22,620,253	22,292,675	21,579,262	20,129,585	20,869,940
Subtotal of Adequacy Grant	72,365,550	71,800,089	70,682,531	69,350,941	65,662,006	69,021,754
Less: SWEPT	19,580,026	19,626,112	19,591,182	19,682,274	15,458,857	20,862,186
Preliminary Adequacy Grant	52,785,524	52,173,977	51,091,349	49,668,667	50,203,149	48,159,568
Extraordinary Needs Grant	52,968,505	55,464,135	45,432,232	48,097,304	3,880,995	-
Add: Stabilization Grant	-	-	-	-	12,454,439	12,454,439
Add: Relief Aid	-	-	-	-	3,961,861	4,023,786
Total Adequacy	$ 105,754,029	$ 107,638,112	$ 96,523,581	$ 97,765,971	$ 70,500,444	$ 64,637,793
Summary:						
Total of all Components of Formula	125,334,055	127,264,224	116,114,763	117,448,245	85,959,301	85,499,979
Less SWEPT Grant (collected from taxpayers)	(19,580,026)	(19,626,112)	(19,591,182)	(19,682,274)	(15,458,857)	(20,862,186)
Amount Due from State	105,754,029	107,638,112	96,523,581	97,765,971	70,500,444	64,637,793

2026-27 General Fund
Expenditure Changes – Baseline Budget

Object	Account Name	FY27 Budget	FY26 Budget	Increase (Decrease)
100	Salaries	$ 113,664,740	$110,515,512	$ 3,149,228
200	Employee Benefits	59,270,120	53,528,128	5,741,992
240	Tuition and Staff Development	377,000	397,000	(20,000)
300	Professional and Technical Services	11,090,497	9,026,795	2,063,702
430	Repairs and Maintenance	1,607,198	1,140,307	466,891
440	Rental of Land, Buildings & Equipment	17,600	15,100	2,500
510	Transportation • Regular Education	203,000	703,000	(500,000)
513	Transportation • Student Services	11,000,000	11,318,976	(318,976)
520	Insurance	778,413	738,583	39,830
531	Telephone	177,479	98,743	78,736
534	Postage	38,500	50,000	(11,500)
540	Advertising	6,000	6,000	-
550	Printing & Binding	28,300	32,300	(4,000)
560	Tuition	8,000,000	6,200,000	1,800,000
580	Travel	26,500	24,000	2,500
610	General Supplies	934,493	971,045	(36,552)
650	Food Service Meal Debt Write-off	400,000	-	400,000
620	Utilities	3,400,000	3,400,000	-
640	Books and Information Resources	1,699,820	586,298	1,113,522
730	Equipment	588,054	233,054	355,000
733	Furniture & Fixtures	10,000	10,000	-
810	Dues and Fees	109,105	96,670	12,435
850	City Services	9,537,758	9,338,357	199,401
892	Graduation	6,900	6,900	-
893	Community Partnerships	135,000	135,000	-
910	Debt Service	12,099,310	11,728,157	371,153
990	Long-Term Facilities Plan	16,200,000	17,700,000	(1,500,000)
Total Expenditures		$ 251,405,787	$237,999,925	$ 13,405,862

2026 General Fund
Expenditure Budget with One-Time Funds

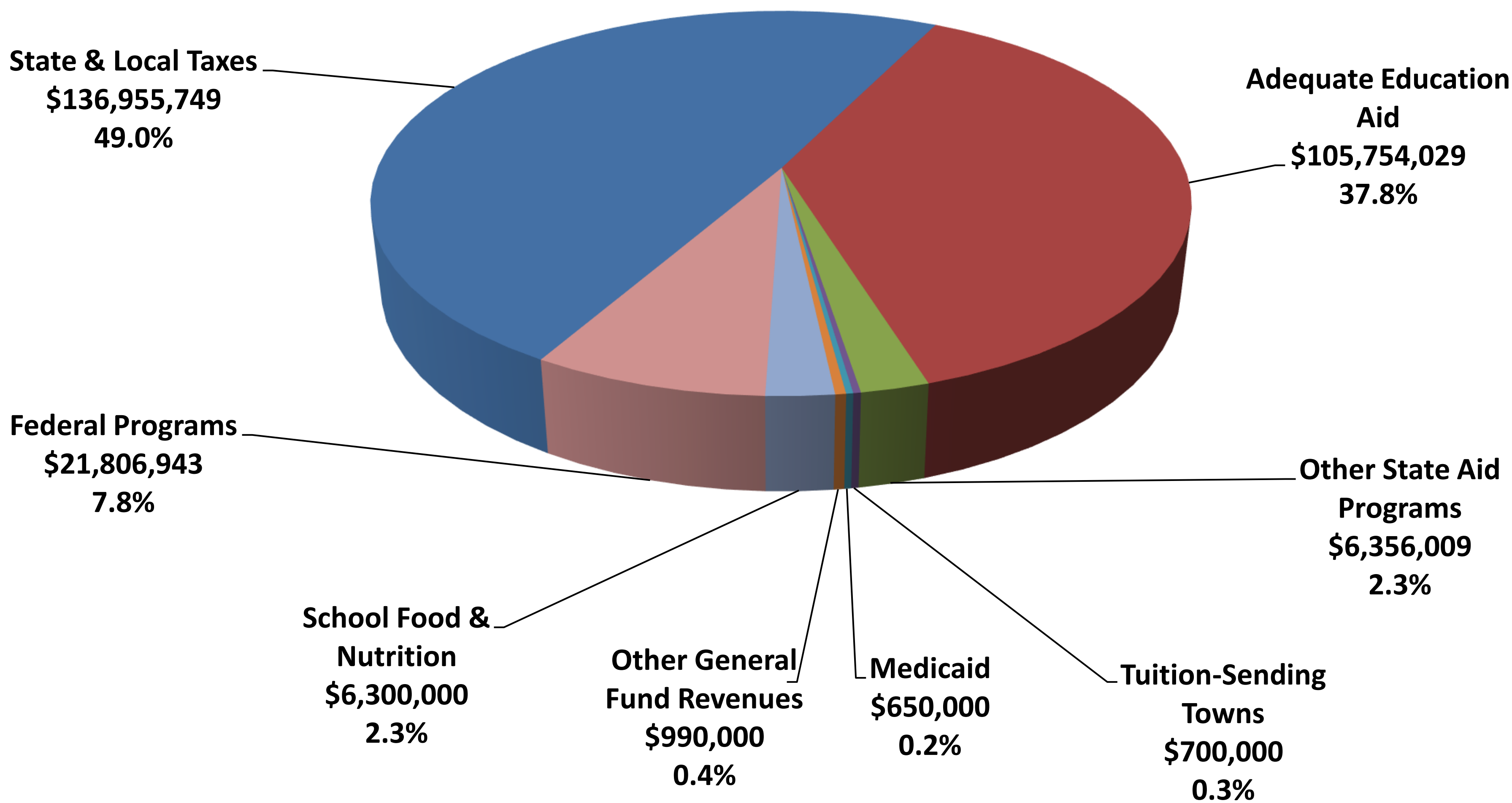
Object	Account Name	Appropriation	Use of Expendable Trust Funds	Total Budgeted
100	Salaries	$ 110,515,512		$ 110,515,512
200	Employee Benefits	53,528,128	2,000,000	55,528,128
240	Tuition and Staff Development	377,000		377,000
300	Professional and Technical Services	8,951,795	1,733,522	10,685,317
332	Legal	75,000		75,000
430	Repairs and Maintenance	1,140,307		1,140,307
441	Rental of Land, Buildings & Equipment	15,100		15,100
510	Transportation • Regular Education	703,000		703,000
513	Transportation • Student Services	11,318,976		11,318,976
520	Insurance	738,583		738,583
531	Telephone	98,743		98,743
534	Postage	50,000		50,000
540	Advertising	6,000		6,000
550	Printing & Binding	32,300		32,300
560	Tuition	6,200,000		6,200,000
580	Travel	24,000		24,000
610	General Supplies	971,045		971,045
650	Food Service Meal Debt Write-off	-		-
620	Utilities	3,400,000		3,400,000
640	Books and Information Resources	586,298	1,100,000	1,686,298
730	Equipment	233,054	400,000	633,054
733	Furniture & Fixtures	10,000		10,000
810	Dues and Fees	96,670		96,670
850	City Services	9,338,357		9,338,357
892	Graduation	6,900		6,900
893	Community Partnerships	135,000		135,000
910	Debt Service	11,728,157		11,728,157
990	Long-Term Facilities Plan	17,700,000		17,700,000
Total		$ 237,999,925	$ 5,233,522	$ 243,213,447

Expenditures All Funds FY27

Object	Account Name	General Fund	School Food & Nutrition Fund	Special Revenue Funds	Total
100	Salaries	$ 113,664,740	$ 2,432,128	$ 11,789,357	$ 127,886,225
200	Employee Benefits	59,270,120	1,629,526	5,836,630	66,736,276
240	Tuition and Staff Development	377,000	-	24,915	401,915
300	Professional and Technical Services	11,090,497	34,189	2,268,074	13,392,760
430	Repairs and Maintenance	1,607,198	40,000	16,505	1,663,703
441	Rental of Land and Buildings	17,600	-	17,808	35,408
510	Transportation • Regular Education	203,000	-	-	203,000
513	Transportation • Student Services	11,000,000	-	250,000	11,250,000
520	Insurance	778,413	-	-	778,413
531	Telephone	177,479	-	14,645	192,124
534	Postage	38,500	28,200	2,150	68,850
540	Advertising	6,000	300	26,660	32,960
550	Printing & Binding	28,300	1,000	-	29,300
560	Tuition	8,000,000	-	-	8,000,000
580	Travel	26,500	-	58,375	84,875
610	General Supplies	934,493	2,026,657	498,316	3,459,466
650	Food Service Meal Debt Write-off	400,000	-	-	400,000
620	Utilities	3,400,000	8,000	2,270	3,410,270
640	Books and Information Resources	1,699,820	-	524,721	2,224,541
730	Equipment	588,054	100,000	161,384	849,438
733	Furniture & Fixtures	10,000	-	15,120	25,120
810	Dues and Fees	109,105	-	50,013	159,118
850	City Services	9,537,758	-	-	9,537,758
892	Graduation	6,900	-	-	6,900
893	Community Partnerships	135,000	-	-	135,000
910	Debt Service	12,099,310	-	-	12,099,310
990	Long-Term Facilities Plan	16,200,000	-	-	16,200,000
999	Indirect Costs	-	-	250,000	250,000
Total		$ 251,405,787	$ 6,300,000	$ 21,806,943	$ 279,512,730

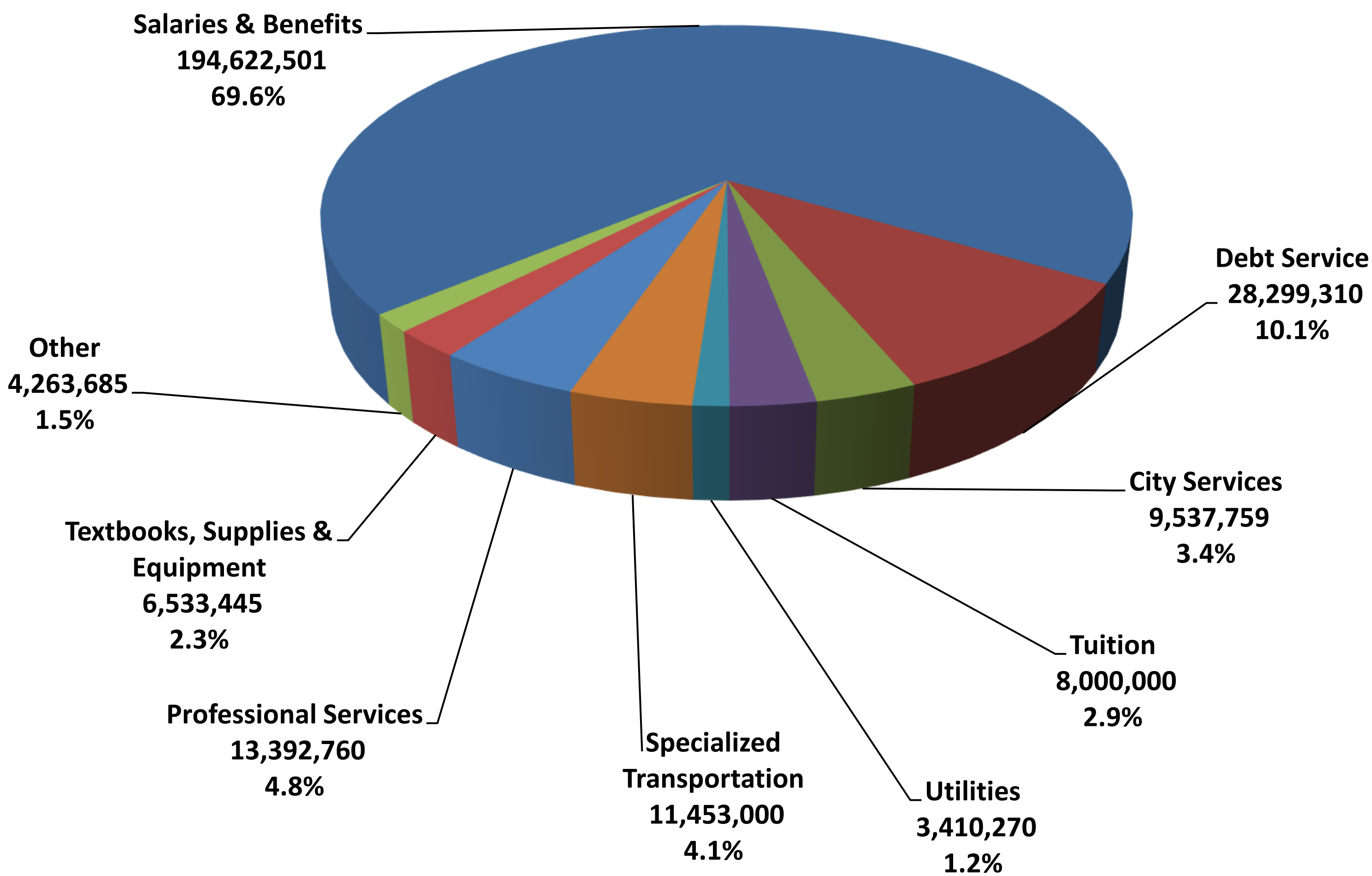
2026-27 Revenue Projections

Total Revenue: $279,512,730 (All Funds)



2026-27 Expenditure Projections

Total Expenditures: $279,512,730 (All Funds)



Recommended FY27 CIP Projects

Project	Department	Cost	Annual Debt Service
FY27 Deferred Maintenance Program-Facilities	City Facilities	$ 3,550,000	$ 355,000
FY27 Deferred Maintenance Program-Parks & Recreation	City P&R	300,000	30,000
School parking Lot Rehabilitation	City P&R	1,000,000	100,000
Playground Replacement	City P&R	300,000	30,000
Purchase of 6 Buses (Fleet Replacement)	MSD Transportation	700,000	126,000
Purchase of 5 Buses (Fleet Expansion)	MSD Transportation	500,000	90,000
Information Technology Infrastructure & Chromebooks	MSD IT Department	1,500,000	225,000
		$ 7,850,000	$ 956,000

DRAFT SCENARIOS to Reach the Tax Cap Reduction of $15,898,087

Considerations	***Scenario One***	***Scenario Two***	***Scenario Three***	***Scenario Four***	***Scenario Five***
Open the Retirement Window	TBD	TBD	TBD	TBD	TBD
Explore Health Care Cost Options	TBD	TBD	TBD	TBD	TBD
Supplies	$80,754	$110,632	$134,874	$77,374	$110,874
Transportation - Modify Bell Schedule	$600,000	$600,000	$600,000	$600,000	$600,000
Transportation - Walk Out	NA	$1,417,500	NA	$1,417,500	NA
Transportation - Walk Out (2 mile) +HS Pay	$2,794,500	NA	NA	NA	NA
*Increase Class Sizes	$5,092,000 - (67)	$4,104,000 - (54)	$2,356,000 - (31)	$2,736,000 - (36)	$1,520,000 - (20)
*Reduction in Force - Schools	$2,021,766 - (24)	$1,800,000 - (19)	$1,140,000 - (15)	$1,800,000 - (19)	NA
*Reduction In Force - District	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)
Reduction of ⅓ of Our Vacancies	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)
Athletics	$2,441,854	$598,742 (all but HS)	NA	NA	NA
Teaching and Learning Trust	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Bonding Phase One	NA	$4,400,000	$8,800,000	$4,400,000	$8,800,000
CIty Revenue Soft Override	NA	NA	NA	$2,000,000	$2,000,000
Total	**$15,898,087 - (113)**	**$15,898,087 - (95)**	**$15,898,087 - (68)**	**$15,898,087 - (77)**	**$15,898,087 - (42)**

*Reduction - (staff reduction count)

Fully Funded Budget - Begins with our Baseline Budget and Adds the Following:

TRANSPORTATION	
Transportation Mechanics (6)	$697,614
Transportation Liaison (4)	$415,916
Admin assistant to the department.	$116,269
Additional dispatcher (specialized)	$103,979
Additional manager (for MV)	$146,993
Supervisors for safety, training, personnel, and mechanics	$465,076
Total for Transportation: $1,945,847	

Athletics	
Expansion of Middle School Sports • Unified Athletics • Wrestling	$59,602
Elementary Soccer • Soccer	$8,900
3 vehicles for athletics	$45,000/vehicle: Total: $135,000
MS Coordinators	$30,480 x4= $121,920
M.S. Unified Basketball Coaches (4)	$ 5,080
Baseball/Softball Stipend Increase (8)	$ 10,160

M.S. Cheer Coaches (4)	$ 9,190
HS Unified Soccer Coaches (3)	$ 3,810
Admin Assistant	$ 81,916
M.S. Coach Stipend Increase (10%)	$ 11,053
Dues/Fees- MS Cheer (4), MS Wrestling (4), HS Unified Soccer (3), MS Baseball (4), MS Softball (4)	$ 2,050
Supplies- MS wrestling, cheer, unified basketball, HS unified soccer	$ 8,000
Transportation: MS Wrestling, MS Unified Basketball, HS Unified Soccer, MS Baseball, MS Softball	$31,000
Uniforms-Replacement Cycle	$10,000
Total for Athletics: $497,681	

STAFFING	
School Counselors	Total = $380,000 5 School Counselors: • 1 Northwest • 1 Hillside • 1 Jewett • 1 Memorial • 1 Hillside
Assistant School Counseling Director	$120,000
Nurse Supervisor	$120,000

Social Workers	Total = $532,000 7 Social Workers
Student Assistant Program (SAP) counselor	Total = $38,000 0.5 Position
MultiLingual Teachers	Total = $380,000 5 Positions
English Language Development (ELD) - Instructional Coaches:	$300,000 2 Positions
Dual Language Coordinator	$120,000
Adult Ed Facilitator - more to full-time to expand dual enrollment Adult Ed Teacher	Total: $110,00 • $80,000 Adult Ed Facilitor • $30,000 Teacher

Special Education District staff Special Education Coordinators	Total = $2,674,000 4 DIstrict Staff - $304,000 20 School Connected Staff - 2,370,000
Human Resources	Total Increase = $312,000 1 - FTE for Recruitment for Retention 1 - FTE for Retirement

	2 - HR Generalists Add funding for Career Fairs - $4,000 Increase marketing of Job Openings - $2,000 Add funding for marketing materials Giveaways - $2,000 Add funding for incentives for hiring - TBD
From the Elementary Principals	Total: $1,672,000 22 Staff - Special Ed/EL/Interventionist -
From Middle School Principals	Total: $1,444,000 19 Staff - Special Ed/French/Unified Arts - Grade 5
From High School Principals	Total $1,672,000 22 Staff - Meet the 306's and additional admin
Medicaid and Assist Payroll Salary Adjustments	Total = $10,000
Total on Staff: $9,884,000	

Teaching and Learning	
Curriculum resources	Restored in baseline
Student Engagement Outcomes and Success	$60,000
Fine Arts	Total: $212,466 Staff Music - Elementary: $76,000 Drama Position at the HS: $20,320 Color Guard Stipend: $3,146 Band Instruments: $89,000 Art Equipment and supplies: $24,000
Total Teaching and Learning: $272,466	

Technology	
Technology Training Manager	Total: $186,000 2 Positions
Communications - Web Manager	Total = $120,000 Add a web manager/communications helper
Asset Managers Positions and Tech Stipends	Total = $493,600 Asset Manager: Total = $373,600 4 Positions Tech stipend at each school to complete the inventory and work with the Asset Manager.
Total Technology: $799,600	

Supplies	
Supplies from All Principals	Restore: $245,325 + from the last budget cuts.

Total Supplies: $495,325

Phase Two - Bonding	
Elementary Schools	11 Remaining Schools
High schools	4 High Schools or the 2 Comprehensive Highs School Model
Total Phase Two - Bonding - TBD	
Additional Needs Total: $29,783,006 **Total Fully Funded Budget amount for 2027 = $265,290,706**	

FY27 Budget Action Required

Action for BOSC:

• **Tax Cap Compliant Budget**	**$235,507,700**
• **Baseline Budget**	**$251,405,787**
• **Fully Funded Budget**	**$265,290,706**
• **School Food & Nutrition Budget**	**$ 6,300,000**
• **Capital Improvement Plan Projects**	**$ 7,850,000**

Budget Discussion

MEMO

To: Manchester Board of School Committee (BOSC)
From: Jennifer Chmiel, Ed.D.
Date: February 11, 2026
Subject: Budget Information for the 2027 Budget Presentation (Baseline, Tax Cap Compliant, Fully Funded)

The purpose of this memo is to provide the BOSC with our work on the 2027 budget. This year we are providing the BOSC with three budgets:

- ***Baseline Budget- $251,405,787***- This budget reflects a level funded budget - No reductions or additions. To be clear, this baseline means we aren't changing a thing, we are simply paying the inflationary differences in our expenses between this year and next year. We did look for efficiencies wherever possible within this budget, which you'll see in the numbers.

- ***Tax Cap Compliant Budget - $235,507,700*** - This budget includes $15,898,087 in reductions in order to arrive at a tax cap compliant budget. This budget cap does not match the rate of inflation, meaning the total budgeted amount does not cover the cost of rising expenses, such as health care, special education, transportation, and previously approved contracts. The budget cap requires a reduction of the $15,898,087 to be balanced. These are impactful cuts that will be felt throughout the district, which is why, just as I stated with as much clarity as possible last year, I do not believe any of the proposed cuts are in the best interest of our district - in particular, our students. Over the recent years, we have been striving to lift learning in our district and we are just now seeing our outcome data positively shift. The cuts we have to propose in a tax cap compliant budget would walk us backwards.

- ***Fully Funded Budget - $265,290,706*** - This budget takes into consideration the restoration from a tax cap compliant budget to a level funded budget along with necessary additions to staffing, operations, and facilities in order to meet the current and evolving needs of our students and to more fully work towards our district's core mission. The fully funded budget reflects the 2027 school year build out.

The Manchester School District is the most diverse district in the state of NH, which is a tremendous point of pride. However, as you know, with our size and diversity, we have specific needs that exceed all other districts in our state. Considering the last two school budgets were below the tax cap, and below the basic rate of inflationary cost hikes, we do more with less on a daily basis. This season, we are also working under a continued threat from Concord of a multi-million dollar cut due to a cap on targeted aid. This targeted aid cap would be a reduction of state funding for only Manchester.

Keep in mind, Manchester remains at the bottom of the state-wide list for per pupil funding. Given these downward pressures, we have remained totally focused and intentional in every aspect of budget development and fiscal management. This is, however, an unsustainable trend if the goal of our school budgeting is to realistically meet the needs of our uniquely diverse student body.

Reflective of our strategic plan and district goals, our work on the budgets for this year was rooted in three key aspects: educational programming, high quality staffing, and educational facilities.

You will note in the grids below that you will see summaries of an area of budget focus, the savings generated through changes or cuts, the impact of those changes on students and programs, and finally, the Superintendent's recommendation. This recommendation is the synthesis of the deep budget dive done with our team. This work to date is the result of numerous meetings and a line by line review of spending with all 20 of our school leaders and our full district leadership team. No decision was made in isolation and we relied heavily on voices from within our schools.

What will likely stand out most from this process is the potential for a reduction of a large number of our staff members, as well as an impact to our class sizes in order to keep our numbers within the tax cap compliant budget. For clarity of the repercussions of reductions, we have included our class size policy and provided a model of what next year's class sizes will be in schools throughout the district with the budget reductions. Lastly, we included our class size presentation from the February Teaching and Learning Committee meeting to ensure you clearly understand why this is such a critical factor for student success and what is at stake if these cuts to staff are realized. Please take the time to examine the attachments closely.

At the very core of our work is our students. As we shared last year, this process clearly demonstrates that funding reductions will have a negative impact on our district. We know reductions in staffing impacts class sizes, offerings and opportunities for our students. Given our current financial landscape, those negative impacts are becoming increasingly unavoidable, which threatens to stifle the progress we have been making in the last four years in student performance data.

There are tough decisions here, but our focus was on centering around students' needs and in protecting our foundational work as best we could.

What is included in the document

- Scenarios
- Considerations Tables for the Tax Cap Compliant and Fully Funded Budgets
- Our Class Size Policy - Instruction 149
- Class Size Impacts Model
- Class Size Presentation from T/L Committee
- Expendable Trust Anticipated Balances
- High School Options 2026
- Special Education Flyer
- Special Education Data Graphs
- Comparing District Budget Data Table
- Manchester Tax Rates

DRAFT SCENARIOS to Reach the Tax Cap Reduction of $15,898,087

Considerations	*Scenario One*	*Scenario Two*	*Scenario Three*	*Scenario Four*	*Scenario Five*
Open the Retirement Window	TBD	TBD	TBD	TBD	TBD
Explore Health Care Cost Options	TBD	TBD	TBD	TBD	TBD
Supplies	$80,754	$110,632	$134,874	$77,374	$110,874
Transportation - Modify Bell Schedule	$600,000	$600,000	$600,000	$600,000	$600,000
Transportation - Walk Out	NA	$1,417,500	NA	$1,417,500	NA
Transportation - Walk Out (2 mile) +HS Pay	$2,794,500	NA	NA	NA	NA
*Increase Class Sizes	$5,092,000 - (67)	$4,104,000 - (54)	$2,356,000 - (31)	$2,736,000 - (36)	$1,520,000 - (20)
*Reduction in Force - Schools	$2,021,766 - (24)	$1,800,000 - (19)	$1,140,000 - (15)	$1,800,000 - (19)	NA
*Reduction In Force - District	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)
Reduction of ⅓ of Our Vacancies	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)
Athletics	$2,441,854	$598,742 (all but HS)	NA	NA	NA
Teaching and Learning Trust	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Bonding Phase One	NA	$4,400,000	$8,800,000	$4,400,000	$8,800,000
City Revenue Soft Override	NA	NA	NA	$2,000,000	$2,000,000
Total	**$15,898,087 - (113)**	**$15,898,087 - (95)**	**$15,898,087 - (68)**	**$15,898,087 - (77)**	**$15,898,087 - (42)**

*Reduction - (staff reduction count)

Tax Cap Compliant Considerations - 2027

Reductions Required to Meet the Tax Cap Compliant Budget - $15,898,087

Areas of Consideration	Total Cost	Options	Impact	Superintendent's Recommendation of this Consideration
Bonding Phase 1	$0 - $8,800,000	Use none, part or all of this possible funding. In order to provide a balanced budget approach we should look to use half of this funding for this budget = $4,400,000 - as it is one time spending.	One Time Funding source Must be used with caution due to the impacts in the coming 2028 budget. Meaning we have to replace this funding in the next budget cyc;e.	***Recommended in Part -*** Use $4,400,000 of this funding toward our general fund budget to reduce the impact of positions across the district.
One time use of Teaching and Learning Trust	$1,500,000	Not use trust funding, partial funding or the full amount.	This use does draw down the trust account by the recommended $1,500,000. Resulting in a balance of approximately $10,000,000.	***Recommended in Whole -*** This would represent a use of this account for the intended purpose.
Reduction of One Third of Our Vacancies	$1,100,000	Keep all positions and further increase other staffing reductions in turn increasing class sizes more than the proposed class sizes reflected in the class size increases.	The reduction in staffing positions has a cumulative impact on our service delivery. ***Last year we cut 20 school based positions and 8 district positions.	***Recommended in Whole -*** The vacancy list was fully explored and positions that have been sitting vacant for an extended time have been removed along with a draw down of contracted services for vacant positions.

Athletics	Total = $2,441,854 Elem Basketball - $48,900 Middle - $258,708 High - Freshman - $44,727 High- JV - $247,307 High - Varsity - $764,527 Other Athletics - $1,077,685 Pay to Play - $482 per player	We can make reductions by: • activity/sport • grade levels • whole program • Pay to Play	Decreased access for students to after school activity Reduced pipeline for athletics Decreased opportunities for student engagement Projected negative impact on student attendance Projected lower academic motivation or engagement Projected increase in behavior issues Decline of physical activity for students Reduced community involvement ****Last year we cut middle level wrestling ($5,700) and unified sports ($16,000)*	***RECOMMENDED in Whole or in Part based on the scenario options*** - given the amount needed to meet the tax cap compliant budget reduction. Please keep in mind this is not a good reduction given the negative impacts to our students and district.
Reduction in Force - School Based	Total = $1,140,000 - $2,021,766 Reduce 15 - 24 This is a total reduction of .9% - 1.4% of general fund positions.	We can reduce out of the staffing pools within our schools with the exception of classroom teachers (already reduced in the class size section).	Possible increased class sizes Widening learning gap Reduced teacher-to-student interactions Teacher demand in the classroom compounds	***RECOMMENDED in whole*** given the goal of trying to keep class sizes as low as possible.

			Fewer enrichment/elective opportunities ****Last year we reduced 20 positions or on average, 1.2% of the school staff teams.*	
Reduction in Force - District	Total = $267,213 Reduce 2.5 positions ***This is a total reduction of 1.7% of general funded positions at the district.		Reduced efficiency Increased demand on the team Slower response times Downshifting to the building-level leaders ****Last year we cut 8 positions or 7.8% of the District Staff Team.*	***<u>RECOMMENDED in whole</u>*** for reduction as a means to limit further reductions at the schools.
Increase Class Sizes	Total = $1,520,000 -$5,092,000 Eliminate 20-67 Teachers Reduction percentages of our general fund teaching staff: 1.9% - 6.2%	BOSC Policy: Elementary = 20 Middle & High = 25 Labs = 24 See attached Class Size Document. This shift does draw us away from our own policy language and is NOT consistent with best	Reduced teacher to student interactions Would require a Reduction in Force (RIF) as we would not be able to complete this reduction by attrition Teacher demand in the classroom Learning gap time extended	***<u>RECOMMENDED in Whole at the High Level-</u>*** for reduction as it allows for class sizes to remain at 20 for grades K-2, 25 at 3-4 and 27 -30 at middle 28-30 for high

		practices to close a learning gap.	See Class Size Presentation from Teaching and Learning	
Transportation	Total = $1,417,500 NEW - Bus walkout Proposal - $1,417,500 1.1 miles for elementary 1.5 miles for middle 2.0 miles for high school *********************************** Total = $2,794,500 2 mile walk out for all students along with High School students pay to ride (this is consistent with state law)	Would reduce the impact of staffing reductions.	Decreased student attendance Increase in tardy and early dismissal rates Safety for our students Decreased real time status of buses and ridership Collection of fee to ride system would be needed Reduced field trips and enrichment opportunities Last year we held to the 1.4 walkout radius per policy.	***RECOMMENDED* in Whole or in any Part** - Given the funds redacted could reduce staffing reductions. Please note - This is NOT in the best interest of our students. We have concerns about decreased student attendance if we were to move to a great walk out radius.
Transportation	Modify Bell Schedule - $600,000 - $900,000	This would require an agreement with the unions.	Research would support the lowest grade levels having the earlier start time.	***RECOMMENDED*** in Whole at the low level.
Supplies (Including Paper and	$77,374 - $134,874	This is approximately a reduction in the school	Limited instructional materials	***RECOMMENDED*** for reduction given the potential to

Toner as we have moved toward digital resources)	Reductions at all locations based on enrollment - will include paper and toner.	supply line.	****Last year we cut $133,000 from supplies. This is in addition to that cut.*	reduce staff cuts.
Health Care Costs	TBD	This will require agreements with the MEA.	Follow up meeting booked for 2/11/26. More information to follow.	***<u>RECOMMENDED in Whole -</u>*** Once agreed upon this is a measure to preserve positions.
Open Retirement Window	TBD Use one time funds for retirement buyouts	This required union approval which has been received - an agreement will be processed.	Loss of institutional knowledge One time use of funds to cover	***<u>RECOMMENDED</u>*** *in whole as any savings can go to further support reducing other staffing reductions.*
City Revenue Override	$2,000,000	Investigate the potential of a soft override of revenue. This does not increase taxes.	This funding would decrease the impact to class size, staff reductions and student offerings in the district.	***<u>Recommended in Whole -</u>*** Given the potential reduction of staffing and offering reductions.

Fully Funded Recommendations - 2027

TAX CAP REDUCTION RESTORATION		
Area of Need	**Total Cost**	**Superintendent's Recommendation**
Start with restoration of the baseline Budget	$15,898,087	***Recommended in Whole -*** This starts the budget discussion without cuts to get to the tax cap compliant budget.
Total for Restoration of Reductions from the Tax Cap Compliant Budget: $15,898,087		
TRANSPORTATION		
Transportation Mechanics (6)	$697,614	***Recommended in Whole*** - This would build out our transportation department and equip the team with the staffing needed to run this department. As of our current routing and runs we transport 3,000 students daily and on average 525,000 annually. In comparison MTA transports on average, 750 people, daily. (MTA average daily ridership is increased by excursions that are chartered in the summer, ie; Deerfield Fair, Hampton Beach, etc.)
Transportation Liaison (4)	$415,916	
Admin assistant to the department.	$116,269	
Additional dispatcher (specialized)	$103,979	
Additional manager (for MV)	$146,993	

Supervisors for safety, training, personnel, and mechanics	$465,076	Given that MTA employs 17 employees and the district employs 5 employees we plan to increase staffing in this department annually until we reach our target of full staffing of 15.
Total for Transportation: $1,945,847		
Athletics		
Expansion of Middle School Sports • Unified Athletics • Wrestling	$59,602	***Recommended in Whole*** - The outlined expansions would allow for program growth. It is important to note this is a year one phase in for additional athletics. In subsequent years the expectation would be for continued expansion of our athletics programming.
Elementary Soccer • Soccer	$8,900	
3 vehicles for athletics	$45,000/vehicle: Total: $135,000	
MS Coordinators	$30,480 x4= $121,920	
M.S. Unified Basketball Coaches (4)	$ 5,080	
Baseball/Softball Stipend Increase (8)	$ 10,160	
M.S. Cheer Coaches (4)	$ 9,190	

HS Unified Soccer Coaches (3)	$ 3,810	
Admin Assistant	$ 81,916	
M.S. Coach Stipend Increase (10%)	$ 11,053	
Dues/Fees- MS Cheer (4), MS Wrestling (4), HS Unified Soccer (3), MS Baseball (4), MS Softball (4)	$ 2,050	
Supplies- MS wrestling, cheer, unified basketball, HS unified soccer	$ 8,000	
Transportation: MS Wrestling, MS Unified Basketball, HS Unified Soccer, MS Baseball, MS Softball	$31,000	
Uniforms-Replacement Cycle	$10,000	
Total for Athletics: $497,681		
STAFFING		
School Counselors	Total = $380,000	***Recommended in Whole*** - This would ensure Northwest

	5 School Counselors: • 1 Northwest • 1 Hillside • 1 Jewett • 1 Memorial • 1 Hillside	Elementary School counseling as defined by the minimum standards ED 306.12. Jewett, Hillside, and Memorial are approaching the minimum standard recommendation. These schools have a high counselor-to-student ratio with high student needs. ***Recommended in Whole*** - A high school counselor to focus on transfer credits, placement, and 4-5 year grad plans. One multilingual school counselor would enable consistent, proactive services across all high schools to directly impact graduation rates.
Assistant School Counseling Director	$120,000	***Recommended in Whole*** - High schools do not have directors with a primary focus on delivering the comprehensive school counseling program and implementing college board testing. This position would create the capacity to develop frameworks for all support services to ensure equity in services districtwide.
Nurse Supervisor	$120,000	***Recommended in Whole*** - This role would be required for nursing supervision as we draw down our use of nursing services through contracted service and in district hires.
Social Workers	Total = $532,000 7 Social Workers	***Recommended in Whole*** - The recommended school social worker-to-student ratio is 1:250. We are requesting to provide a full-time position to every school and to the full preschool program in the district. In addition we would add social workers to get to the complement of 2 per elementary

		and 3 at the middle and high schools. In subsequent years we would look to increase this amount to 4 at the middles and highs with populations of 1,000. As well as additional Social workers per 250 once enrollment has gone over 1,000.
Student Assistant Program (SAP) counselor	Total = $38,000 0.5 Position	***Recommended in Whole*** - MST currently has a part-time position for SAP, .4 Social Worker, and .4 Mental Health Clinician (MHCGM). Consistent resources on a daily basis is required to support student needs.
MultiLingual Teachers	Total = $380,000 5 Positions	***Recommended in Whole*** - This would have us in compliance with state standards, service levels at Green Acres, Highland, Northwest, Webster, and West/Memorial. These schools have an EL teacher-to-student ratio above the state recommendation and significant student needs.
English Language Development (ELD) - Instructional Coaches:	$300,000 2 Positions	***Recommended in Whole*** - Secondary schools do not have an instructional coach with a primary focus on ensuring that core content is accessible to multilingual learners to improve outcomes. All MSD educators need support with scaffolding instruction to make grade-level academic content accessible for our multilingual learners. Instructional coaches could help to build this capacity.
Dual Language Coordinator	$120,000	***Recommended in Whole*** - This role will focus on supporting existing programs, including both afterschool and school day programs, as well as the district's Seal of Biliteracy award program. The role will also help to support the successful

		expansion and implementation of dual language programs in alignment with the district's strategic plan and commitment to grow our educators and systems.
Adult Ed Facilitator - more to full-time to expand dual enrollment Adult Ed Teacher	Total: $110,00 • $80,000 Adult Ed Facilitor • $30,000 Teacher	***Recommended in Whole*** - Moving this position to full-time will meet the needs of and expand opportunities for learners eligible for adult education programs, including students still eligible for high school dual enrollment.
Special Education District staff Special Education Coordinators	Total = $2,674,000 4 DIstrict Staff - $304,000 20 School Connected Staff - 2,370,000	***Recommended in Whole*** - The Special Education team serves 3234 students or 25.6 % of our student body. In order to enhance our services and service delivery, we would add 5 positions to our district team. The addition of coordinator roles at each school would allow for best practices in the IEP process and service delivery. This role would be responsible for process, delivery, reconciliation, and LEA.
Human Resources	Total Increase = $312,000 1 - FTE for Recruitment for Retention 1 - FTE for Retirement 2 - HR Generalists Add funding for Career Fairs - $4,000	***Recommended in Whole*** - Due to the high level of staff to HR team member ratio, this build-out would provide appropriate staffing for this vital department. Given the City HR team has 11 people, including payroll for approximately 1,200 active employees which yields 109 staff per one HR employee On the District side, our HR team (5 current pure HR

	Increase marketing of Job Openings - $2,000 Add funding for marketing materials Giveaways - $2,000 Add funding for incentives for hiring - TBD	positions) and including like payroll staff (4) for a total of 9 FTE's for 2,200 active employees and 900 retirees yields 244 staff members per 1 HR staff member. This ratio is double the ratio on the City side. We would need approximately 18 staff between HR and Payroll to be equivalent to the City.
From the Elementary Principals	Total: $1,672,000 22 Staff - Special Ed/EL/Interventionist -	***Recommended in Whole*** - In ongoing discussions with our Elementary School Principals it was noted they were looking for additional interventionist staffing.
From Middle School Principals	Total: $1,444,000 19 Staff - Special Ed/French/Unified Arts - Grade 5	***Recommended in Whole*** - In ongoing discussions with our Middle School Principals, it was noted they sought to add additional unified arts and language courses for their students.
From High School Principals	Total $1,672,000 22 Staff - Meet the 306's and additional admin	***Recommended in Whole*** - In discussions with the High School Principals it was noted they were looking to add additional staffing in response to our roll in of the 306 rule staffing needs.
Medicaid and Assist Payroll Salary Adjustments	Total = $10,000	***Recommended in Whole*** - Given recent staffing reductions and increased work loads these position salary adjustments would recognize the increase in workload.

Total on Staff: $9,884,000		
Teaching and Learning		
Curriculum resources	Restored in baseline	***Recommended in Whole*** - These curriculum and digital resources allows for us to continue to have a common core program in English Language Arts and Mathematics in Grade K - 8. Along with ELD and digital resources for K - 12.
Student Engagement Outcomes and Success	$60,000	***Recommended in Whole*** - To continue the work that is happening, as this is granted funding, which ends June 2026.
Fine Arts	Total: $212,466 Staff Music - Elementary: $76,000 Drama Position at the HS: $20,320 Color Guard Stipend: $3,146 Band Instruments: $89,000 Art Equipment and supplies: $24,000	***Recommended in Whole*** - To increase Fine Arts capacity by investing in new band instruments, expanding staffing, and providing adequate art supplies to ensure equitable access to high-quality music and visual arts experiences for all students.
Total Teaching and Learning: $272,466		
Technology		

Technology Training Manager	Total: $186,000 2 Positions	***Recommended in Whole*** - The Technology trainer would train the staff on the different platforms that are utilized within the classroom and/or department - such as ASPEN, Smartboard, etc.
Communications - Web Manager	Total = $120,000 Add a web manager/communications helper	***Recommended in Whole*** - This person would help update/clean up our district web pages, many of which need attention to fix broken links and outdated information. A web manager feels like it's its own job versus falling under the comms director.
Asset Managers Positions and Tech Stipends	Total = $493,600 Asset Manager: Total = $373,600 4 Positions Tech stipend at each school to complete the inventory and work with the Asset Manager.	***Recommended in Whole*** - These positions would oversee the school's tech equipment, such as issuing new devices for staff and managing classroom Chromebook carts.
Total Technology: $799,600		
Supplies		
Supplies from All Principals	Restore: $245,325 + from the last budget cuts.	***Recommended in Whole*** - Restore funding from prior budget reductions and increase the supply and textbook line

	Increase Supply and textbook line for schools $250,000	to ensure schools have essential consumables, STEM materials, and updated AP textbooks that directly support high-quality teaching and learning.
Total Supplies: $495,325		
Phase Two - Bonding		
Elementary Schools	11 Remaining Schools	TBD
High schools	4 High Schools or the 2 Comprehensive Highs School Model	TBD
Total Phase Two - Bonding - TBD		
Additional Needs Total: $29,783,006 **Total Fully Funded Budget amount for 2027 = $265,290,706**		

Instruction 149 CLASS SIZE AND COURSE AVAILABILITY

Class Size

The Manchester Board of School Committee recognizes that class size impacts student learning, behavior, and achievement. Smaller class sizes offer teachers more instructional options while also offering students greater personalized attention and other long-term benefits including significant achievement gains and higher graduation rates. These effects hold across a wide spectrum of students of different ethnic, economic, and language backgrounds.

Therefore, the District shall maintain the following class sizes:

K-4	20 students maximum
5-12	25 students maximum
Lab courses	24 students maximum

As the District restructures and reorganizes space in school facilities, it will adhere as closely as possible to these class size maximums. If a class exceeds the above sizes, educational consideration will be given to the regrouping of students or to the employment of a paraprofessional or additional teacher.

In order to accelerate learning and support student graduation, classes with enrollments of less than 15 students may be allowed to run with District approval if resources are available.

The Superintendent or his/her designee may exempt specific courses from the minimum or maximum class sizes stated here. This designation should be indicated in the program of study as soon as practicable.

Course Availability

The District's priority is to provide all students the opportunity to fulfill graduation requirements. In order to do so, some students may not be accommodated when requesting full course loads or when requesting doubling up in a discipline (e.g. taking two science courses in one year). High school administrators shall strive to fulfill every student's request; however, the need for students to meet graduation requirements shall supersede requests for eight courses and/or doubling up.

Board of School Committee
Budget Presentation February 2026
Class Size

BAKERSVILLE (Dual Language School (K and 1)

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers Needed	Number of Students per Class	Number of staff Cut for 25-class size
2	49	3	16 18 15				N/A
3	47	3	15 16 16	49	2	24 25	1
4	58	3	19 20 19	47	2	23 24	1

BEECH

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students	Number of Students	Number of Teachers Needed	Number of Students/class	Number of staff Cut for 25-class size
2	105	5	16 16 17 17 17 22				N/A
3	87	5	17 17 17 18 18	83	4	20 21 21 21	1
4	103	5	20 20 20 21 22	87	4	21 22 22 22	1

Board of School Committee
Budget Presentation February 2026
Class Size

GOSSLER PARK

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	65	3	22 22 21				N/A
3	65	3	22 22 21	65	3	21 22 22	None
4	55	3	18 18 19	65	3	21 22 22	None

GREEN ACRES

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	61	3	20 20 21				N/A
3	88	4	22 22 22 22	61	3	20 20 21	None
4	61	3	18 18 19	88	4	22 22 22 22	None

Board of School Committee
Budget Presentation February 2026
Class Size

HIGHLAND GOFFE'S FALLS

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	66	3	22 22 22				N/A
3	56	3	18 19 19	66	3	22 22 22	None
4	51	3	17 17 17	56	3	18 19 19	None

JEWETT

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	82	4	20 20 20 22				N/A
3	78	4	18 20 20 20	82	4	20 20 20 22	None
4	93	4	23 23 23 24	78	4	18 20 20 20	None

Board of School Committee
Budget Presentation February 2026
Class Size

McDONOUGH

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	85	5	17 18 16 17 17				N/A
3	126	6	21 21 21 20 21 20	85	4	21 21 21 22	1
4	98	5	19 19 20 20 20	126	6	21 21 20 21 20	None

NORTHWEST

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	99	5	19 19 19 21 21				N/A
3	88	5	16 17 17 19 19	99	4	24 25 25 25	1
4	98	5	19 20 21 21 21	88	5	22 22 22 22	1

Board of School Committee
Budget Presentation February 2026
Class Size

PARKER VARNEY

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	52	3	17 19 16				N/A
3	63	3	21 21 21	66	3	17 19 16	None
4	54	3	17 19 18	66	3	21 21 21	None

SMYTH

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	52	3	17 19 15				N/A
3	63	4	17 17 17 17	52	3	17 19 16	None
4	54	3	19 19 19	68	3	21 22 22	1

January 2026

Board of School Committee
Budget Presentation February 2026
Class Size

WEBSTER

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	59	3	20 20 19				N/A
3	54	3	17 18 19	59	3	20 20 19	None
4	60	3	20 20 20	54	3	17 18 19	None

WESTON

Current Placement				Class Size to 25 in Grades 3 and 4 for (2026 - 2027)			
Grade	# of students	# of Teachers	Students per class	Number of Students	Number of Teachers needed	Number of Students per Class	Number of staff Cut for 25-class size
2	56	3	18 19 19				N/A
3	74	4	18 18 19 19	56	3	18 19 19	None
4	60	3	22 22 23	74	3	24 25 25	1

Total Elementary Staff Reduction: 9 Staff

January 2026

Board of School Committee
Budget Presentation February 2026
Class Size

Hillside

Current Placement Class size 25				Class Size to 27 in Grades 6 - 8 for (2026 - 2027)				Class Size to 30 in Grades 6 - 8 for (2026 - 2027)			
Grade	# of students	# of teachers	Students per class	Grade	Number of students	Teachers need	Number of teachers reduces	Grade	Number of students	Teachers need	Number of teachers reduced
5	252	10	25	5	248	10	0	5	248	9	1
6	230	11	22	6	252	10	1	6	252	9	2
7	257	12	22	7	230	9	3	7	230	8	4
8	275	12	23	8	257	10	2	8	257	9	3

McLaughlin

Current Placement Class size 25				Class Size to 27 in Grades 6 - 8 for (2026 - 2027)				Class Size to 30 in Grades 6 - 8 for (2026 - 2027)			
Grade	# of students	# of classes	Student sper class	Grade	Number of students	Teachers need	Number of teachers reduces	Grade	Number of students	Teachers need	Number of teachers reduced
5	193	10	19	5	224	9	1	5	224	8	2
6	229	10	23	6	193	8	2	6	193	7	3
7	212	10	21	7	229	9	1	7	229	8	2
8	218	12	18	8	212	8	4	8	212	8	4

Parkside

Current Placement				Class Size to 27 in Grades 6 - 8 for (2026 - 2027)				Class Size to 30 in Grades 6 - 8 for (2026 - 2027)			
Grade	# of students	# of classes	students /class	Grade	Number of students	Teachers need	Number of teachers reduces	Grade	Number of students	Teachers need	Number of teachers reduced
5	196	10	20	5	207	8	2	5	207	7	1
6	192	10	19	6	196	8	2	6	196	7	3
7	184	8	23	7	192	8	0	7	192	7	1
8	211	8	26	8	184	7	1	8	184	7	1

Southside

Current Placement				Class Size to 27 in Grades 6 - 8 for (2026 - 2027)				Class Size to 30 in Grades 6 - 8 for (2026 - 2027)			
Grade	# of students	# of classes	students/class	Grade	Number of students	Teachers need	Number of teachers reduces	Grade	Number of students	Teachers need	Number of teachers reduced
5	162	8	20	5	202	8	0	5	202	7	1
6	206	10	20	6	162	6	4	6	162	6	4
7	193	12	16	7	206	8	4	7	206	7	5
8	176	8	22	8	193	8	0	8	193	7	1

Total Middle School Staff Reduction:

- **Class Size 27: 27**
- **Class Size 30: 38**

High School-

It is estimated that we could reduce about three to five people at each of the high schools with class sizes going to 28-30.

Approximate Total: 12

Why Class Size Matters

1 Impacts learning, behavior, and achievement

Smaller class sizes allow teachers to:

- closely monitor student understanding
- support positive behavior
- improve academic outcomes

2 Enables differentiation and strong relationships

Fewer students allow for:

- personalized instruction
- frequent feedback
- strong teacher-student relationships that support engagement and learning

3 Critical for Early Learners and Early Literacy

In the early grades, smaller classes are especially important for:

- developing foundational literacy skills
- enabling targeted reading instruction
- early intervention
- long-term academic success

What does the research say?

Evidence demonstrates that smaller classes can benefit students.

1. Students in small classes gained nearly 3 additional months of learning
2. Higher test scores in reading and math
3. Strongest effects for economically disadvantaged and minority students
4. Fewer disciplinary disruptions
5. Achievement is perceived to decline above 27 students

Sources: Tennessee STAR Study (Krueger, 1997); Brookings Institution; Campbell Collaboration; National Council on Teacher Quality; National Education Association

State Minimum Standards:
ED 306's

The local school board shall establish student-educator ratios that promote student learning for each learning opportunity and learning level based upon school safety policies, content, instructional method, the characteristics of learners, and the following:

Kindergarten - grade 2
25 students or fewer per educator, provided that each school shall strive to achieve the class size of 20 students or fewer per educator

Grades 3-5
30 students or fewer per educator, provided that each school shall strive to achieve the class size of 25 students or fewer per educator

Middle school and high school

30 students or fewer per educator

MSD Class Size Policy

The Manchester Board of School Committee recognizes that class size impacts student learning, behavior, and achievement. Smaller class sizes offer teachers more instructional options while also offering students greater personalized attention and other long-term benefits including significant achievement gains and higher graduation rates. These effects hold across a wide spectrum of students of different ethnic, economic, and language backgrounds.

MSD Policy ~approved June 2022

K - 4
Max 20 students

Grades 5 - 12
Max 25 students

Lab Courses
Max 24 students

Mitigation Plan
Educational considerations will be given to regrouping students or to the employment of a paraprofessional or an additional teacher.

What Happens When Limits Are Exceeded?

Reduced individual attention	Increased behavioral challenges	Teacher workload and burnout increase	Equity gaps widen

Our Why

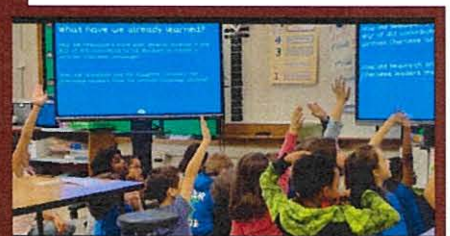
Maintaining appropriate class sizes is a critical lever for advancing the Manchester School District's Strategic Plan and achieving our goals for student success, equity, and high-quality instruction.

Student Achievement & Growth

Appropriate class sizes enable targeted instruction, timely feedback, and academic growth for all learners

Equity, Access & Belonging

Smaller classes ensure students across diverse backgrounds receive individualized support and equitable learning opportunities



High-Quality Teaching & Learning

Reasonable class sizes strengthen instructional practice, collaboration, and educator capacity to meet student needs

Smart Use of Resources

Strategic class size decisions ensure we use staff, space, and funding wisely while supporting student success

Why Funding Matters for Class Size

Sustained and equitable funding is essential to improving student outcomes and reducing inequities, as it enables high-impact instructional supports—such as smaller class sizes—that drive achievement, graduation, and long-term success.

Maintain Smaller Class Sizes That Support Student Achievement

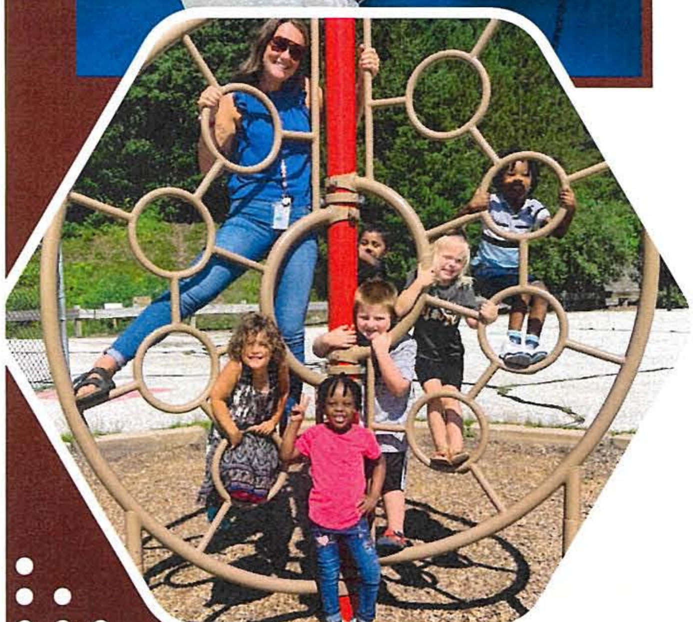
Ensure sufficient funding to staff classrooms at developmentally appropriate sizes, particularly in early grades where impacts on literacy and long-term success are greatest.

Invest Strategically in Instructional Quality and Equity

Direct resources toward qualified teachers, early intervention, and smaller classes to close opportunity gaps and improve outcomes for all learners.

Sustain Long-Term Academic and Economic Gains

Use stable, equitable funding to support learning environments that increase graduation rates, postsecondary readiness, and long-term economic outcomes for students.



References & Research Base

This presentation is informed by national, peer-reviewed research and policy analysis on class size, school finance, and student outcomes.

1. **Tennessee STAR Study (Krueger, 1997) –** Randomized study demonstrating significant achievement gains from smaller classes, particularly in early grades and for economically disadvantaged students.
2. **Brookings Institution –** Policy analyses highlighting mixed but generally positive effects of smaller class sizes and the importance of targeted investments.
3. **School Finance Reform Research (NBER) –** Evidence linking sustained increases in per-pupil funding to higher achievement, graduation rates, and long-term economic outcomes.
4. **National Council on Teacher Quality & National Education Association –** Research on class size policy trends and teacher perspectives.

"The quality of a child's education depends not only on what is taught, but on the conditions under which learning occurs."

— Linda Darling-Hammond

MANCHESTER SCHOOL DISTRICT
EXPENDABLE TRUST FUNDS
ANTICIPATED BALANCE 6/30/26

Health Care	1,349,830
Special Education	5,000
Maintenance & Repairs	457,627
Capital Projects	5,216
Athletics	179,007
Teaching & Learning	9,299,838
	11,296,519 **

**Does not include interest earnings for FY26

High School Facilities Planning

Manchester School District

The purpose of this presentation is to review our work to date (Long Term Facilities Planning) and options for our High Schools.

Background - Our WHY

Our work to bring our district into a true 21st Century Learning environment has spanned various activities within the district. We have focused on what goes on in our classrooms, lower class sizes, the preparation for high quality instruction, staff recruitment and retention and given our aging buildings - a focus on improved learning environments.

All of our work has been grounded in our strategic plan, district goals, department goals and school goals.

Our end goal remains - lift our graduation rates by deploying a multi-pronged approach to learning.

As a reminder we hired SMMA in 2023, to facilitate our Long Term Facilities Plan which incorporated a full review of studies to date, community feedback, studies of our buildings and educational programming. The cost to complete this plan was $1,610,000.

Our Three KEY Areas of Focus

Educational Programming

Vertically aligned curriculum

Professional development

Data driven decision making

Lower class sizes

Pathways

Improved Program of Studies

High Quality Staffing

Competitive contracts

Improved staffing

Aligned with best practices

Recruitment and retention

Facilities

21st Century Learning

Flexible use

Community connectivity

Efficiencies

Work to Date - Educational Programming

- Lower class sizes to maximize student to teacher contact
- Vertically aligned curriculum
- Aligned professional development
- Improved Program of Studies - aligned with the 306 rules
- Streamlined and earlier course registration - Middle and High - Students leave the year with a schedule in hand
- Data loops and decision making
- Pathways work
- College Career Readiness
- Attendance, Behavior, Curriculum (ABC) Goals
- Dual Language
- Community Schools
- Industry Recognized Credentials (IRC)

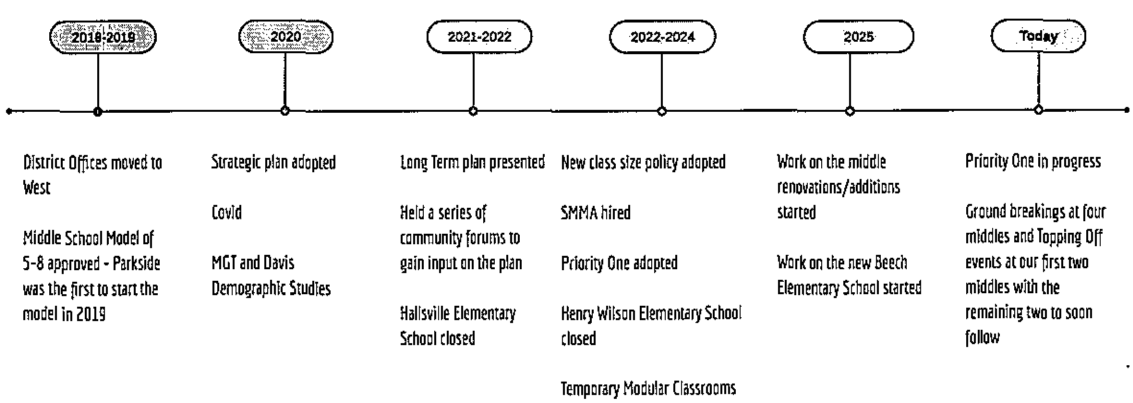
Work to Date - High Quality Staffing

- Reviews of staff retention - Trends and patterns
- Recruitment campaigns
- Focus on hiring certified first
- Detailed system of support for alternative pathways to certifications
- Professional development
- Competitive contracts
- Pathway partnerships with local universities and colleges

Work to Date - Long Term Facilities Planning

- This work started in the spring of 2022 following many years of facilities studies and community forums.
- In 2023, SMMA was engaged to develop our long term plan which took into account prior studies and forum feedback.
- Due to the condition of Henry Wilson Elementary School, the decision was made to divide the plan into two parts.
  - Priority One - Close Henry Wilson, additions/renovations at all four middles schools, place temporary modular classrooms at Beech, McDonough, Hillside, Parkside, McLaughlin and Southside and build a new Beech Elementary School.
  - Priority Two - Address the balance of the elementary schools and high schools.
- Focus areas for work included items such as: lighting, noise, air quality, temperature, furniture, indoor/outdoor use of space, technology interactions, paint, classroom design. All with a keen focus on energy efficiencies, community connectivity and environmental impacts.
- Priority One is in progress with ground breakings completed at all four middle schools and topping off events at Hillside and McLaughlin with the balance of the middles to follow.

History of the Long Term Facilities Planning



Background Information

Enrollment

Total - 11,897

Elementary - 4,932

Middle - 3,386

High School - 3,579

Buildings

20 Buildings (down from 22 buildings - we have closed Hallsville and Henry Wilson)

Average Age - 70 years (useful life typical at 50 years)

Costs

Staffing

Operations

Transportation

Moving

Other

Our High Schools

	Central	Memorial	MST	West
Enrollment - projected for 2026	1213	1361	239 - CTE 355 - High School	737
Capacity	1990	1530	878	1636
Transportation	Home to School - 2 Morning, 1 Afternoon Specialized - 3	Home to School - 5 Specialized - 3	Home to School - 2 Specialized - 0	Home to School - 2 Specialized - 8

Central

Year(s) Built - 1897, 1921, 1958, 1966, 1995, 2004-2005

Enrollment - 1213 (projected 2027)

Capacity - 1990

Class Sizes - No classes over 25 at this time

Schedule - Traditional

Staffing - $12,465,262 (2025 data)

Operating Costs (2025 data)
- Insurance $66,520
- Telephone $6,570
- Utilities $480,178
- City Services $289,122
- Custodial $820,321
- CIP $270,165 (bonded)

Transportation - Two Morning and One Afternoon Home to School and (2026 data) plus 3 Specialized buses

Memorial

Year(s) Built - 1960, 1965, 1987, 1989, 1998

Enrollment - 1361 (projected 2027)

Capacity - 1530

Class Sizes - No classes over 25 at this time

Schedule - Traditional

Staffing - $ 13,238,443 (2025 data)

Operating Costs (2025 data)
- Insurance $37,144
- Telephone $4,751
- Utilities $303,372
- City Services $207,759
- Custodial $455,734
- CIP $303,360 (bonded)

Transportation - 5 Home to School and 3 Specialized buses (2026 data)

MST

Year(s) Built - 1982, 1999, Portables 2008, 2015
Enrollment - CTE - 239 and 355 High School (projected 2027)

Capacity - 800

Class Sizes - No classes over 25 at this time

Schedule - Block

Staffing - CTE - $2,664,006 and High School - $2,763,178 (2025 data)

Operating Costs (2025 data)

- Insurance $23,743
- Telephone $3,336
- Utilities $239,086
- City Services $127,404
- Custodial $309,899
- CIP $0

Transportation - Two Home to School and zero Specialized buses

West

Year(s) Built - 1920, 1958, 1965, 2004-2005

Enrollment - 737 (projected 2027)

Capacity - 1636

Class Sizes - 15 classes over 25 at this time

Schedule - Block

Staffing - $8,771,323 (2025 data)

Operating Costs (2025 data)

- Insurance $44,386
- Telephone $7,239
- Utilities $365,015
- City Services $221,508
- Custodial $510,422
- CIP $770,484 (bonded)

Transportation - Two Home to School and 8 Specialized Buses (2026 data)

Refresh of the Long Term Facilities Plan Recommendation

On 12/9/2024, SMMA presented their long term facilities plan which included the following options for our high schools. This presentation followed their previous update on 8/28/23 in which they laid out high school planning options.

- Option One - Create a 2,000 new Central Comprehensive High School, 1,200 Memorial and a 800 West HIgh School.
  - CTE programming would be spread across multiple high schools
  - West would include a specialty school for the arts
- Option Two - Create two 2,000 student comprehensive high schools.
  - Close West and MST

On 3/4/2024, The District team and SMMA presented to a joint meeting of the BOSC and BMA to review these options.

2025 - BOSC Request to look at Options for Closing a High School

Given the budget work for the 2027 school budget the BOSC requested the district look again at any possible savings for consolidating our high schools.

Options Reviewed

1. Move all West Students to Central
   Move West Students to Central and Memorial

2. Close a section of Central

3. Remove MST High School and convert to a CTE only High School

Move West students to Either all at Central or Split between Central and Memorial

We would need to identify a location to relocate the district office.
The schedule configuration would have to be modified to align. Currently Central and Memorial are traditional and West is block.

Costs

Increase from 2 Home to School Buses to 14 buses

- Purchase 12 buses and hire 12 additional drivers
  - Buses = approximately $1,920,000 ($160,000 per bus) - RFP
  - Drivers = approximately $420,000 (12 new driver positions)
- Moving costs = $125,000 (not including disposal or recycling) - RFP
- Year one total = $2,456,000

Savings

Minimal staffing costs would be realized due to the lower class size.

Operational costs of $1,148,570

Close a Section of Central High School

The cost to build a separation to block off the Classical Building would be anticipated to cost about $2500.

Moving costs - This cost would go out to RFP but could be projected to cost around $90,000

Operational costs - The meters at Central are centralized - We can anticipate about a ⅓ of the costs are associated with the Classical building. However, utilities will need to remain budgeted even with this space not in use for students/staff. A full ⅓ of utilities, city services and custodial would cost approximately $529,873. Please note we would not realize this full savings given the need to maintain the utilities in the building.

Shift MST to a CTE ONLY School

We have a seat allocation from the Department of Education - Perkins Grant (50.67% for MSD Students, data from 2024)

We would not be able to recover the number of high school seats given the formula.

Recommendation

1 Stay on track with the Long Term Facilities Plan given the costs to move, increase transportation demands within the district and/or construction costs to close a section of Central.

Why - The short term impact of working around the long term facilities plan does not yield the district any savings in year one and at best minimal savings in the following years. The move done quickly or haphazardly would have a negative impact on the student experience in the district.

We worked with SMMA to build the long term plan which takes into account the key factors - Educational programming, high quality staffing and 21st Century learning environments. A move away from this plan moves the district backwards to housing learning - not leading learning into the 21st Century.

THE IEP TEAM

- Student
- Parent(s)/Guardian(s)
- Regular Education Teacher (classroom, PE, Art, Music, Etc.
- Special Education Teacher
- Related Service Providers (SLP, OT, PT, TVI, DHH, BCBA, etc.)
- Local Education Agency Representative
- Participating Agencies (DHHS, DCYF, Mental Health Professionals
- A person with knowledge or special expertise that has been invited by the parent or public agency

SPECIAL EDUCATION EVALUATION WORKFLOW

Initial Concern/Referral
Teacher, staff, or parent identifies a concern. SST convenes to review data or parent submits written request.

↓

Pre-Referral Interventions (SST/MTSS)
Evidence-based supports implemented and documented for 6-8 weeks. Progress monitored.

↓

Evaluation Process
Upon parent consent, multidisciplinary evaluation occurs within 45 school days across relevant domains.

↓

Eligibility Determination Meeting
IEP team reviews data to determine eligibility under IDEA categories.

↓

If Student Qualifies
IEP is developed with goals, accommodations, and services. Implementation begins immediately.

↓

If Student Does Not Qualify
Team recommends general education supports, 504 Plan, or continued SST monitoring.

↓

Annual Review/Reevaluation
IEP reviewed annually; full reevaluation at least every 3 years, or sooner if needed.

MSD SPECIAL EDUCATION

Every Student is a Regular Education Student FIRST

WHAT IS SPECIAL EDUCATION?

- Provides **individualized instruction** tailored to student needs
- Builds **confidence, independence,** and **self-advocacy**
- Supports progress in **general education curriculum**

WHAT SPECIAL EDUCATION IS NOT

- ✗ Not a way to boost grades or GPA
- ✗ Not a substitute for strong general education instruction
- ✗ Not a solution for attendance or motivation challenges
- ✗ Not a "label" for students who learn differently

FREE APPROPRIATE PUBLIC EDUCATION

Free Appropriate Public Education (FAPE) is a federal law that guarantees a free, public education tailored to meet the individual needs of students with disabilities. It ensures these students receive special education and related services, such as therapy and accommodations, to prepare them for further education, employment, and independent living.

DISTRICT CONTEXT

- **26% of students (3,065 of 11,500)** receive special education services as of January 20, 2026
- National trend: 15-18% of students receive special education services
- Sharp increases in:
  - Autism Spectrum Disorder (+30-40%)
  - Other Health Impairments (ADHD/anxiety) (+20%+)
  - Speech & Language Impairments

13 DISABILITY CATEGORIES

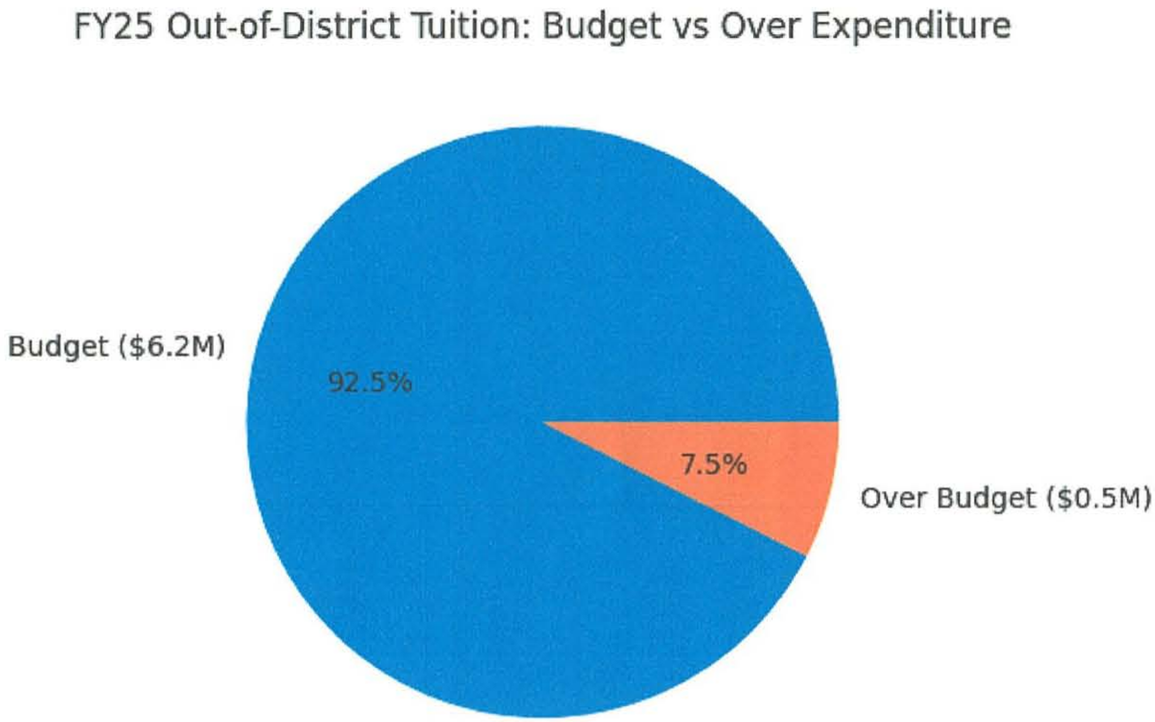
AUT: Autism
DB: Deaf-Blindness
DD: Developmental Delay
ED: Emotional Disturbance
HI: Hearing Impairment
ID: Intellectual Disability
MD: Multiple Disabilities
OHI: Other Health Impairments
OI: Orthopedic Impairments
SLD: Specific Learning Disabilities
SLI: Speech/Language Impairments
TBI: Traumatic Brain Injury
VI: Visual Impairment

BUILDING SITE CAPACITY AND ACCOUNTABILITY

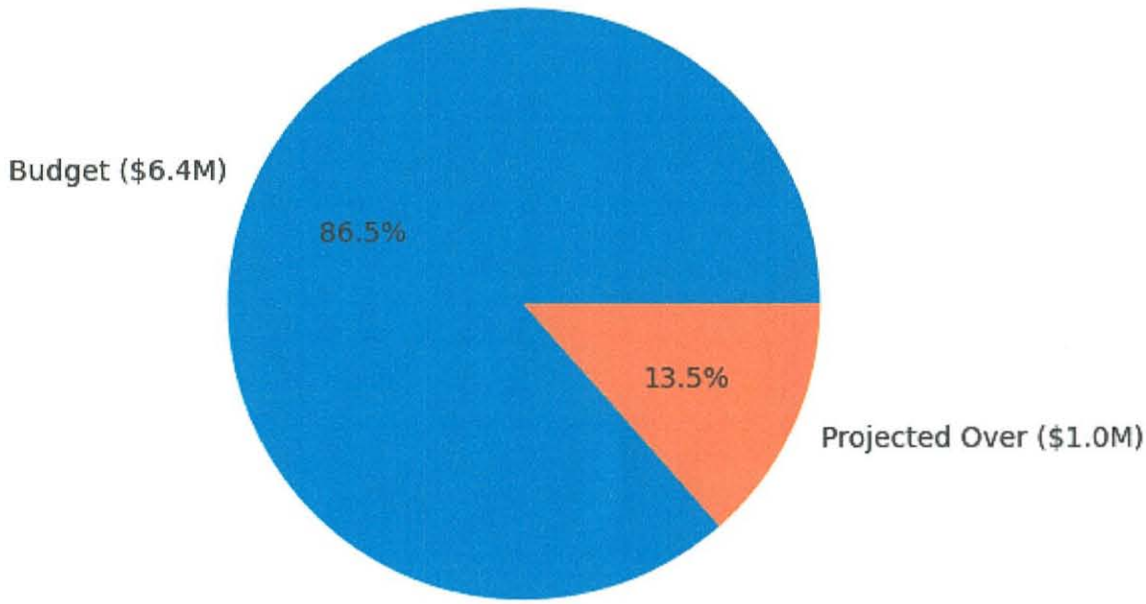
We have implemented **professional development, IEP service reviews,** and **weekly site-level collaboration meetings** to strengthen understanding and efficiency.

Sites now complete a **formal reflection process** before submitting paraprofessional requests to ensure alignment with IEP service grids and demonstrated need.

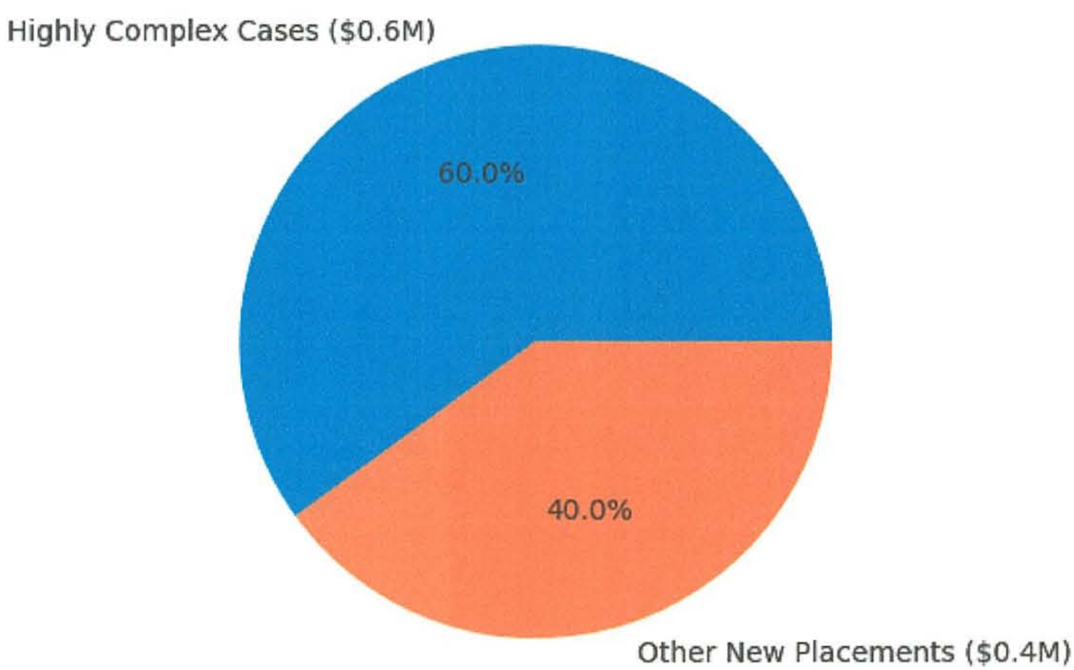
Special Education Budget Overview



FY26 Out-of-District Tuition: Budget vs Projected Over



FY26 Additional $1M: Cost Concentration by Case Complexity



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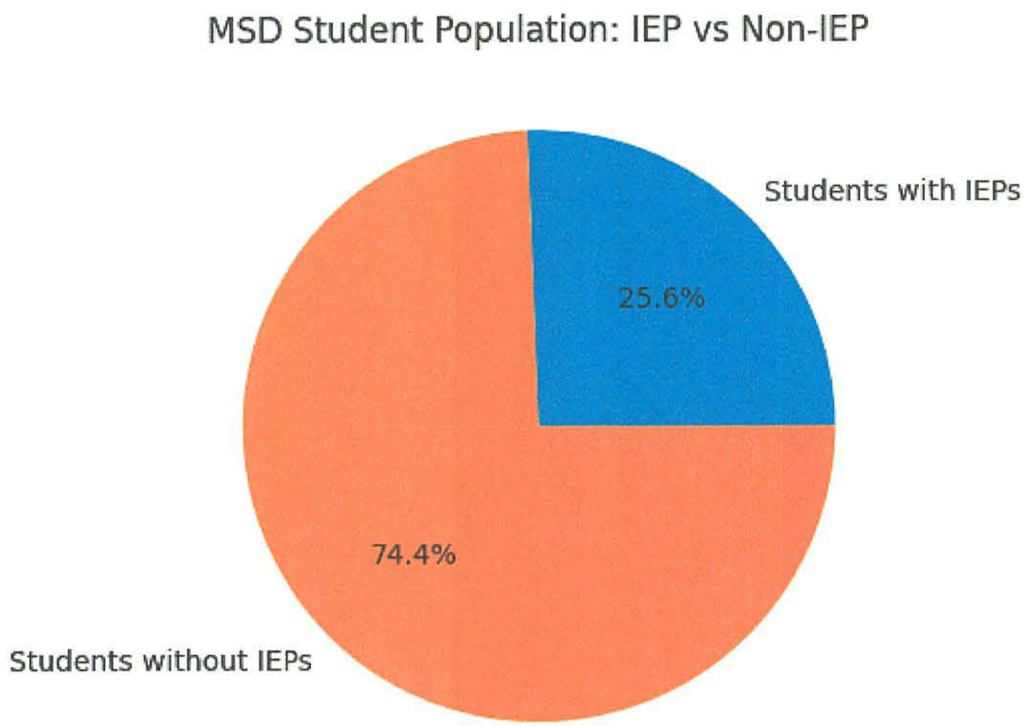
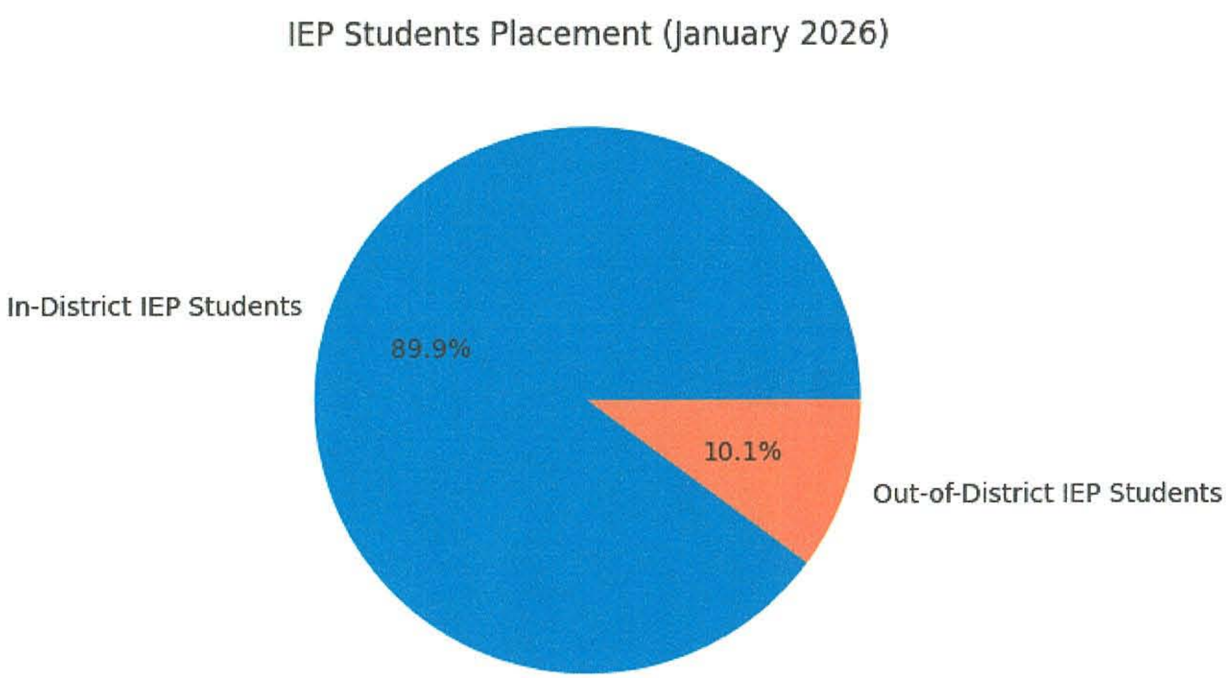
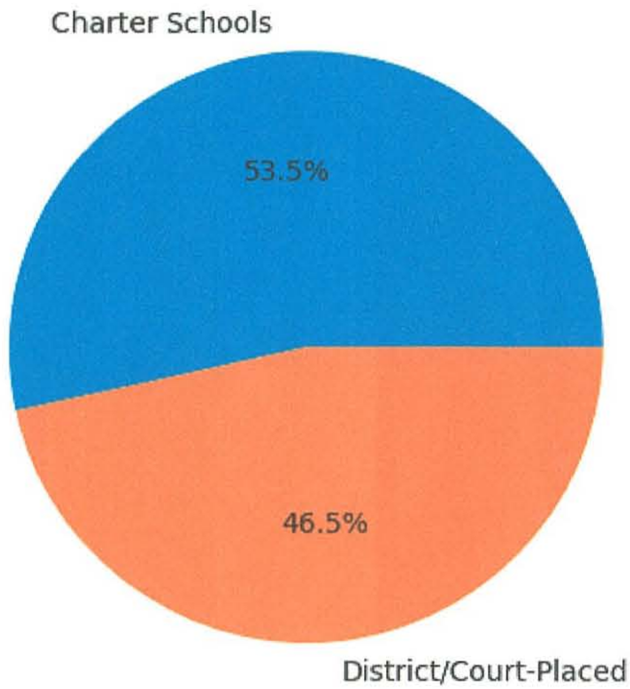
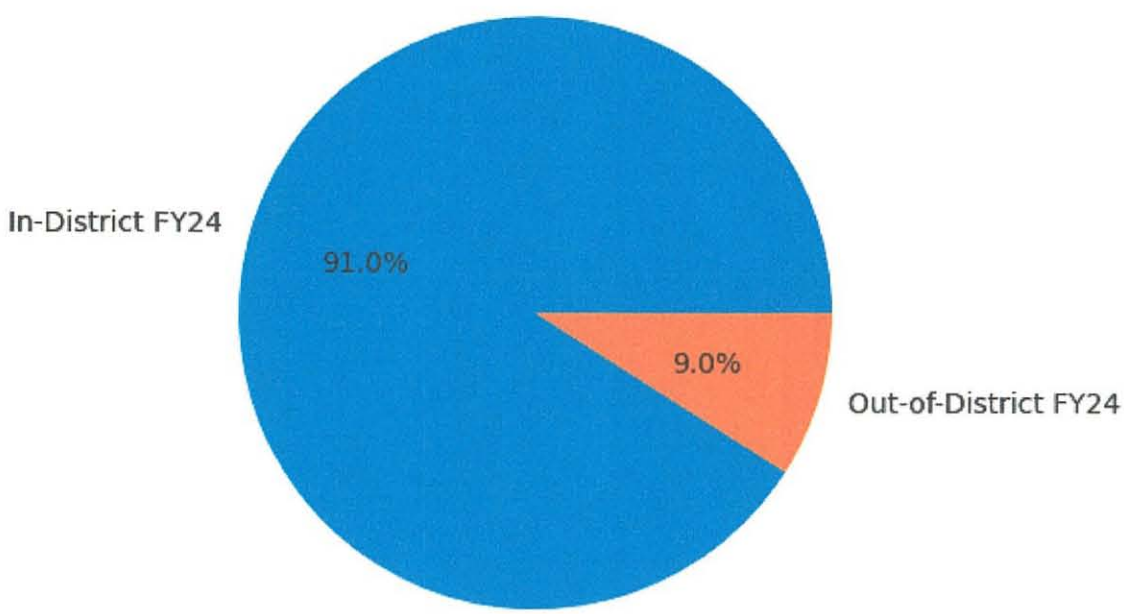

MSD Student Population: IEP vs Non-IEP
Students with IEPs
25.6%
74.4%
Students without IEPs


IEP Students Placement (January 2026)
In-District IEP Students
89.9%
10.1%
Out-of-District IEP Students

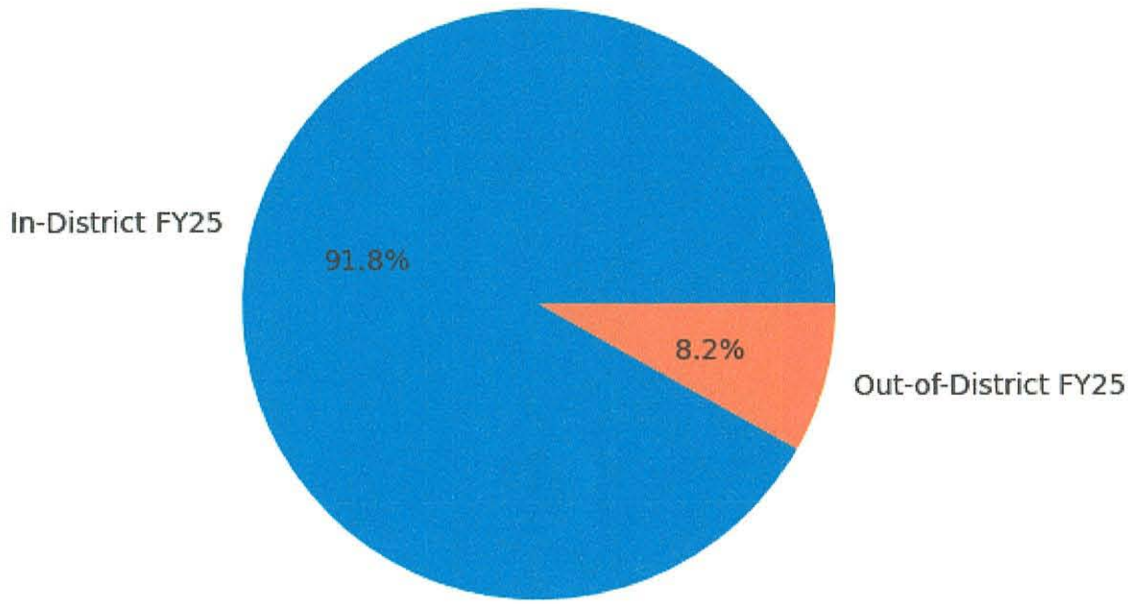
Out-of-District IEP Students Breakdown



FY24 IEP Placements



FY25 IEP Placements



Comparing districts

this is a working document and is current as on 2/10/2026

	Number of schools	Number of students	Number of staff	Cost per pupil	Budget		
Manchester	20	11,865	~2354	$18,020.90	FY27 proposed baseline budget: $251,405,787		
Nashua	18	9,699	~1956	$18,376	FY26: $192,060,171.25		
Londonderry	6	3,924	~825	$21,197	FY27 proposed budget: $94,960,409		
Bedford	6	3,968	~802	$19,651	FY27 proposed budget: $97,768,732		
Derry	6	3,009	~556	$21,492	FY26: $113,427,524		
Litchfield	3	1,112	~230 (2024-2025)	$21,147	FY26: $28,042,731		
Goffstown	5	2,767	~458 (2024-2025)	$17,811	FY27 proposed budget: $56,465,973		
Hudson	6	2,921	~518 (2024-2025)	$19,704	FY26: $68,467,088		
Merrimack	6	3,445	~708	$23,849	FY27 proposed budget: $96,800,000		
Salem	7	3,538	~651 (2024-2025)	$19,753	FY27 proposed budget: $96,192,705		
Windham	4	2,893	~468 (2024-2025)	$19,690	FY26: $70,312,965		
Concord	7	3,832	~821 (2024-2025)	$24,351	FY26: $111,500,000		
Hooksett	3	1,276	~220	$17,848.74	FY27 proposed budget: $41,883,284.54		
Weare	2	831	~171	$20,525	FY27 proposed budget: $21.4 million		
State Average		767		$22,699.85	Total expenditures: $20,589,326		

MANCHESTER TAX RATES

Fiscal Year	City	School Local	School State	County	Total	$ Increase	% Increase	Tax Cap
City and School								
2026	10.04	7.33	1.51	1.36	20.24	0.66	3.37%	4.27%
2025	9.36	7.59	1.52	1.11	19.58	0.72	3.82%	5.63%
2024	8.89	7.39	1.52	1.06	18.86	0.62	3.40%	4.96%
2023	8.81	7.31	1.20	0.92	18.24	0.56	3.17%	3.57%
2022	8.26	6.83	1.63	0.96	17.68			
School Only								
2026		7.33	1.51		8.84	(0.27)	-2.96%	4.27%
2025		7.59	1.52		9.11	0.20	2.24%	5.63%
2024		7.39	1.52		8.91	0.40	4.70%	4.96%
2023		7.31	1.20		8.51	0.05	0.59%	3.57%
2022		6.83	1.63		8.46			
City Only								
2026	10.04				10.04	0.68	7.26%	4.27%
2025	9.36				9.36	0.47	5.29%	5.63%
2024	8.89				8.89	0.08	0.91%	4.96%
2023	8.81				8.81	0.55	6.66%	3.57%
2022	8.26				8.26			
School % of Tax Rate								
2026					43.7%			
2025					46.5%			
2024					47.2%			
2023					46.7%			
2022					47.9%			

CPI

2025	2.7%
2024	2.9%
2023	3.4%
2022	6.5%
2021	7.0%
2020	1.4%
2019	2.3%

The Bottom Line

Manchester School District must reduce its FY27 budget by **$16 million** — even if the Board of Mayor and Aldermen approves a budget at the full tax cap.

This is not the result of one bad year. It is the result of **years of structural underfunding, rising mandated costs, and shrinking financial flexibility.**

Why We Are Here: Chronic Structural Underfunding

City-Level Constraints

- For years, the amount actually appropriated has been less than the amount allowed by the tax cap. The amount appropriated to education from the city has averaged 1.45% over the last six years, and school funding was cut in FY26, with an effective -2.4% tax reduction (See Figures 2 and 4).[1]
- To maintain operations, the district has relied on one-time reserve trust funds to close recurring gaps.
- Those emergency reserves are now nearly exhausted (approximately 5% remains).[2]
- Manchester remains the only municipality in New Hampshire that spends less on its schools than on the rest of city government.[3]

This pattern is not sustainable. The cushion is gone.

State-Level Inadequacy

- The New Hampshire Supreme Court has ruled that the state's education funding system does not meet the constitutional requirement to fund an adequate education. The state has yet to address the shortfall.[4]
- The current state formula leaves Manchester at the bottom in per-pupil funding for NH K-12 schools.[5]
- Manchester spends **over $4,500 less per student than the state average.[6]**
- The state's "Extraordinary Needs" grant has been reduced for Manchester because rising property values lowered our calculated need—even though the number of low-income students has remained roughly the same (the highest in NH).

Federal Underfunding[7]

- Federal law originally promised to cover up to 40% of special education costs.
- Actual funding has consistently been below 15%.
- The difference must be covered locally.

Special education is not optional. It is federally mandated. The funding gap is borne by local taxpayers.

Additional Cost Pressures for FY27[8]

- **Health insurance premiums increased 13%.**
- **Special education costs, including transportation, continue to rise**, driven by legally required services. (~25% of our students are special education)
- **Increased numbers of special education students above projections,** (>200 students to date in FY26)
- **Reserve trust funds are nearly depleted.**
- **Grant instability:** Several federal grants have already been cut; some have been temporarily reinstated, but future funding is uncertain.

Potential Reductions Under Consideration

To close a $16 million gap, the district may need to consider combinations of:

- Teacher and staff layoffs (~40-100 positions)
- Increased class sizes (which are already well above the state average)
- Elimination of athletics and extracurricular programs
- Moving to a 4-day school week
- Reductions in transportation services and increase in walk-out distances
- Cuts to instructional supplies and materials
- Use of remaining emergency funds (short-term only)

These are not preferences. They are consequences of revenue limits.

Options to Increase Funding

Additional revenue would require action on the tax cap:

- **Soft Override**
- **Full Override**

Additional Risks on the Horizon

- **$10 million at risk in FY28** due to the state's cap on targeted aid — a cap that only hurts Manchester.[9]
- **Open Enrollment policy changes** could significantly alter enrollment and funding stability.
- **Federal funding volatility** could create further shortfalls.

A Structural Deficit: Manchester City Funding of School District

Figure 1

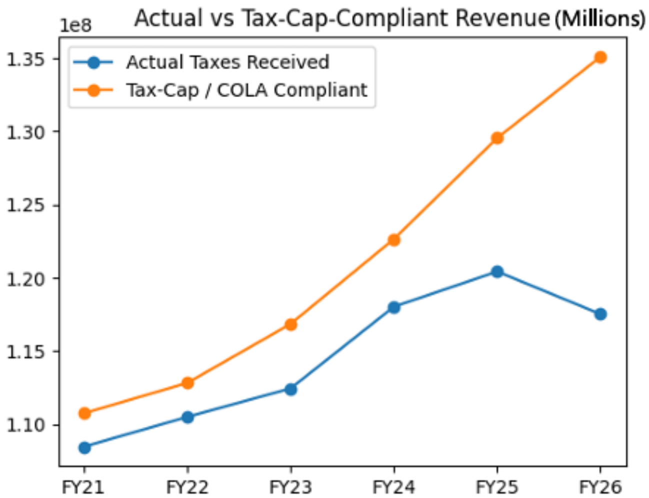


Figure 2

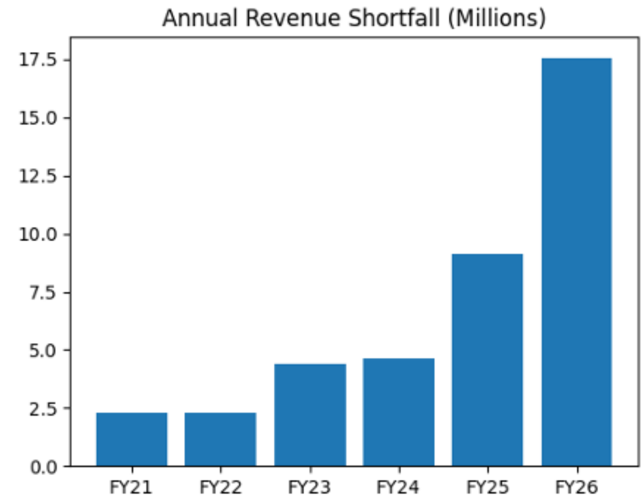


Figure 3

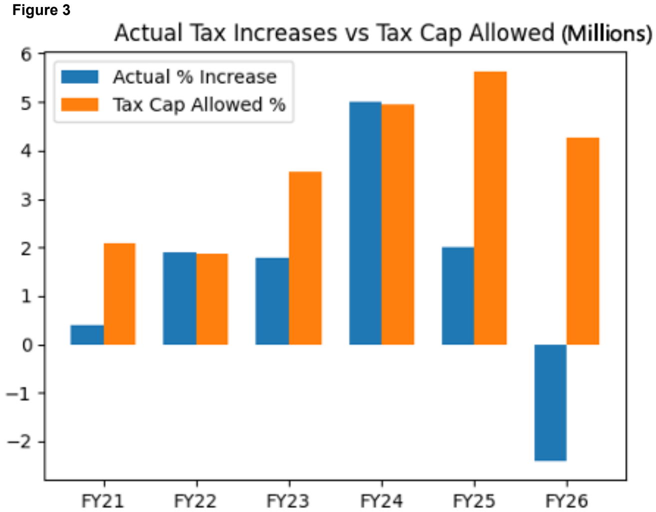
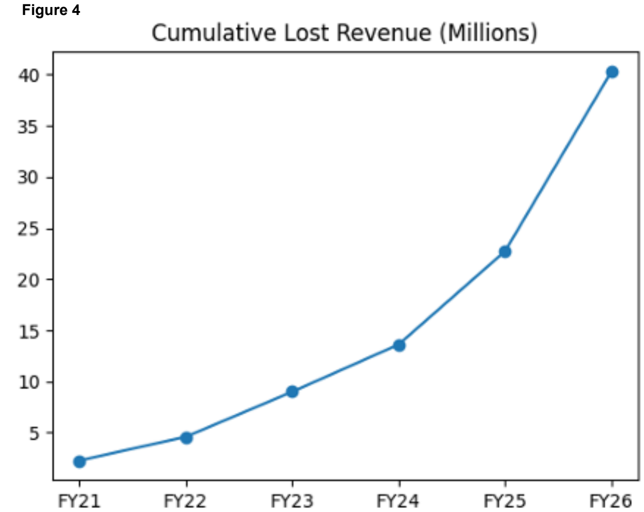


Figure 4



Glossary of Key Terms

Tax Cap
Under the Manchester City Charter, there is a legal limit on how much revenue the city can raise and how much it can spend each year. The cap is calculated based on a three-year average of the Consumer Price Index (CPI).
The School Committee must submit a budget that complies with this cap to the Board of Mayor and Aldermen.

Tax-Cap Compliant Budget
A budget that stays within the maximum revenue and spending limits allowed under the charter formula.
Even at the maximum allowed, it does not generate enough revenue to maintain current services in FY27.

Soft Override of the Tax Cap
A vote (requiring a supermajority — at least 10 Aldermen) to authorize spending above the calculated cap if additional revenue is projected to be available. A soft override does not raise the tax rate beyond the cap. It allows the city to commit projected additional revenue to spending.

Full Override of the Tax Cap
A vote (requiring a supermajority — at least 10 Aldermen) to increase the tax rate beyond the cap. This generates new revenue by raising property taxes above the charter limit.

Adequate Education (Constitutional Standard)
Under the New Hampshire Constitution, the state is required to fund an adequate education.
The NH Supreme Court has ruled that the current funding system does not meet this requirement.

Extraordinary Needs Grant
A state funding mechanism intended to provide additional aid for districts with higher concentrations of low-income students.
Because Manchester's property values have risen, the formula has reduced this grant—despite continued student need.

Reserve Trust Funds
One-time rainy-day reserves used in prior years to close budget gaps. These funds are nearly exhausted and cannot sustain ongoing operations.

[1] See the Manchester School District's Budget Book and the Revised Board Memo, available here: https://www.mansd.org/documents/board-of-school-committee/agendas/finance-and-facilities-agendas/2026/864640.
See also the Manchester City Budget Book, available here: https://www.manchesternh.gov/Departments/Finance/Budget-Info
[2] See the Revised Board Budget Memo: https://www.mansd.org/documents/board-of-school-committee/agendas/finance-and-facilities-agendas/2026/864640.
[3] See New Hampshire State data here: https://www.revenue.nh.gov/sites/g/files/ehbemt736/files/documents/2025-municipal-tax-rates.pdf
[4] See information on the ConVal rulings: https://fairfundingnh.org/lawsuit-conval/; and the Rand ruling: https://fairfundingnh.org/superior-court-rand-education-funding-property-taxes-unconstitutional/
[5] See New Hampshire Financial Reports here: https://www.education.nh.gov/who-we-are/division-of-educator-and-analytic-resources/bureau-of-education-statistics/financial-reports
[6] Ibid.
[7] Many sources cover this funding imbalance. See this link, for example: https://www.edweek.org/teaching-learning/how-schools-make-up-for-the-feds-unfulfilled-special-ed-funding-commitment/2025/02
[8] See minutes of Manchester Board of School Committee for more on these data points: https://www.mansd.org/page/bosc-meeting-agendas
[9] See recent news on this issue here: https://manchester.inklink.news/house-committee-forwards-negative-recommendation-on-bill-designed-to-save-10-million-in-manchester-school-aid/

February 11, 2026 Finance & Facilities Meeting Recap

February 18, 2026

The Manchester School District's budget process for FY27 reflects a collaborative approach between district and building leaders, focused on maximizing resources to improve student outcomes. Enrollment currently stands at 11,712 students, in addition to 235 tuition-paying CTE students enrolled at Manchester School of Technology.

The district faces a nearly $16 million budget gap, primarily due to increased costs (notably health insurance) and reduced revenues. Three potential budget reduction scenarios—requiring between 42 and 113 staff cuts—were outlined, all of which would negatively impact class sizes, programs, and student support services.

Despite these fiscal challenges, the district has achieved gains in graduation rates, college/career readiness, and narrowed achievement gaps. Investments in staff professional development, technology upgrades that generated substantial savings, expanded student supports, and facility modernization have contributed to these improvements.

Manchester is a unique city, and with that comes unique, significant needs for our district: 23.8% special education, 20.6% English learners, and 53.5% economically disadvantaged.

Manchester's per pupil spending combined (meaning all grade levels averaged) remains significantly below the state average at $18,020.90. That's up from $17,733 per student last year, compared to the state average of $22,699.85. That's a difference of $4,678.95 less per student in our district compared to the state average.

- The 2023 -2024 difference between the state and Manchester per pupil showed Manchester was $3,809
- In 2022 - 2023, the difference was less by $3,686
- 2021 - 2022 the difference was less by $4,356
- In comparison, Bedford spends $19,650.63, Goffstown at $17,811.49, Nashua at $18,376.45 per pupil
- It is a fact that Manchester has been trailing the state per pupil spending for some time

Teacher pay is now slightly above average at $71,241, compared to the state average of $69,531. We understand the huge role salary has in recruiting and retaining quality staff members. The state average is $69,531.

On February 11th, The District presented three budget options for FY27:

- Baseline budget - essentially a level funded budget (keeping the same staff and programs)- $251,405,787

- Tax Cap Compliant budget - by charter we have to submit this budget - this budget at $235,507,700 comes in with a gap of $15,898,087 which results in substantial needs for staff and programming reductions. None of this is in the best interest of our students, district or community.
- Fully Funded Budget - $265,290,706. This budget reflects getting our district more aligned with the state average for per pupil funding and meeting the needs of our district
- We are as a reminder the largest, most diverse and I would argue most complex.

As required by the city's charter, the district must submit a tax cap compliant budget, even if it means sizable service reductions. The District cautioned that any cuts would undermine recent successes. Ongoing monitoring of funding, advocacy for additional revenue, and contingency planning are recommended.

State and Local Funding Challenges

- Manchester's per pupil cost is the 4th lowest among K-12 systems in the state and below the state average.
- The state mandates (e.g., 306 rules) require compliance but do not provide additional funding.
- The Extraordinary Needs Grant, a component of state adequacy aid, has been reduced by $2.5 million due to a rise in local property valuations, even though student need indicators remained stable.
- The district covers transportation for students attending private, parochial, and charter schools. We do not receive reimbursement for this.
- Chronic underfunding at local, state, and federal levels, especially for special education, has led to a persistent budget squeeze.
- The city's property tax increases have not translated into more money for schools; recent years actually show a decline in school tax revenue.

Trust Funds and Budget Gap

Trust funds are used for unexpected or emergency expenditures.

- Trust funds once used as "rainy day" reserves have been heavily tapped in recent years to balance budgets, with approximately $11.3 million expected to remain across all trusts by fiscal year-end.
- The largest trust is the Teaching and Learning Trust (~$9.2 million), but most others are nearly depleted or earmarked for specific purposes (e.g., healthcare, special education, repairs, athletics).
- The auditor recommends at least a 10% reserve, but the district will have less than 5% in reserves compared to the total budget.

- Current trust fund balances are insufficient to close the projected $16 million budget gap for the coming fiscal year.
- Fiscal Year 25 budget utilized $10,021,507 and FY26 utilized $10,097,334 in one time funds to support the budget.

Budget Scenarios, Program Cuts and Staffing Reduction

- Multiple draft budget scenarios were considered, all requiring significant reductions even if the tax cap limit is met.
- These are our starting points for discussions. No final reductions will be made until we know the budget following approval from the Board of Mayor & Aldermen.
- All scenarios plan for:
    - Modified school bell schedule (earlier for elementary, followed by high school, then middle school) to optimize transportation and developmental needs.
    - Use of $1.5 million from the Teaching and Learning Trust for curriculum/technology.
    - Reduction of a third of current vacancies.
- Other options include increasing the student walking radius, charging high schoolers to ride the bus, and introducing "pay to play" for athletics, though these are unpopular and seen as last resorts.
- Drawing from bond down payments for facility projects is viewed as a short-term fix that will create higher long-term debt obligations.
- Past workforce reductions have mostly occurred through attrition, but further staff cuts will likely require layoffs due to certification constraints and lack of additional retirements/vacancies.
- Increasing class sizes, reducing athletics and extracurriculars, and revising bus service are among the likely program cuts, with concerns about safety and negative impacts on attendance, engagement, and student outcomes.
- The BOSC has asked the district to investigate the idea of a four day school week.

Legal, Structural, and Long-Term Considerations

- By charter, the district must submit a tax cap compliant budget, even if it means sizable service reductions; other budgets (e.g., needs-based, fully funded) can be submitted for advocacy but not as the official budget.

- Chronic underfunding has been compounded by years of not receiving full tax cap increases, leading to a $15,898,087 million structural shortfall.
- The city spends less on schools than on other municipal services, and Manchester is one of the lowest-funded districts in the state, which itself is among the lowest nationally.
- Underfunding has eroded reserves, hurt recruitment, damaged district reputation, and risks long-term negative effects on student progress, especially for vulnerable or high-needs populations.
- Board members emphasized that the needs-based budget is pragmatic, not excessive, and that current requests are for basic, nationally recommended services (e.g., adequate social workers).
- Suggestions from the Board of School Committee were made to consider even more drastic options, like a four-day school week, rather than spreading resources too thin.
- The District will be seeking family and community input as changes are proposed and finalized.

Since February 11, 2026:

- Confirm whether the district receives any transportation reimbursement for students attending private, parochial, or charter schools.
    - Response - No transportation reimbursement - no reimbursement for CTE. CTE only out of district sending schools.
- Collect family and community input on the proposed modified bell schedule and increases in walking distances for students.
    - Response - The team is drafting surveys and opportunities to speak with varied groups to obtain feedback.
- Prepare detailed information for the public about how school funding is affected by property tax revenue and state aid reductions.
    - Response - See the tables below.

Fiscal Year	City	School Local	School State	County	Total	$ Increase	% Increase	Tax Cap
City and School								
2026	10.04	7.33	1.51	1.36	20.24	0.66	3.37%	4.27%
2025	9.36	7.59	1.52	1.11	19.58	0.72	3.82%	5.63%
2024	8.89	7.39	1.52	1.06	18.86	0.62	3.40%	4.96%
2023	8.81	7.31	1.20	0.92	18.24	0.56	3.17%	3.57%
2022	8.26	6.83	1.63	0.96	17.68			
School Only								
2026		7.33	1.51		8.84	(0.27)	-2.96%	4.27%
2025		7.59	1.52		9.11	0.20	2.24%	5.63%
2024		7.39	1.52		8.91	0.40	4.70%	4.96%
2023		7.31	1.20		8.51	0.05	0.59%	3.57%
2022		6.83	1.63		8.46			
City Only								
2026	10.04				10.04	0.68	7.26%	4.27%
2025	9.36				9.36	0.47	5.29%	5.63%
2024	8.89				8.89	0.08	0.91%	4.96%
2023	8.81				8.81	0.55	6.66%	3.57%
2022	8.26				8.26			

- Explore and present alternative cost-saving proposals, including the possibility of a four-day school week for further discussion.
    - Response - The team is reviewing this request and will be prepared to discuss in late March.
- Monitor health insurance and special education expenses closely; prepare for possible trust fund transfers if overruns continue.
    - Response - The team is meeting with our vendor and will be sharing updates as we have more information to share.

Questions raised:

1. Is the district reimbursed for providing transportation for students attending parochial, private, and charter schools?

- No.

2. Who provides the Extraordinary Needs Grant, and how does it affect the district's funding?

- The Extraordinary Needs Grant is an additional grant for municipalities based on the equalized property value over the number of F&R eligible students (EVFRP). The municipality's equalized valuation includes utilities, railroad properties, and payments in lieu of taxes. Manchester's grant has been reduced by $2.5 million due to a rise in local property valuations, even though student need indicators remained stable.

3. Why is the district receiving a decrease in state funding despite student need indicators remaining stable?

- If approved, HB 1831 would repeal a cap on targeted aid that specifically limits funding for districts with 5,000+ students. As it stands, Manchester would lose approximately $10 million in additional funds by capping targeted aid at $3,750 per pupil based on the average daily membership in residence (ADM-R) of a district with 5,000 or more students. Manchester is currently the only school district in the state that would be impacted.
- Manchester School District joined the ConVal education funding lawsuit in 2021 as a co-plantiff, arguing the state has failed its constitutional duty to fund an adequate education, shifting the cost to local taxpayers. The NH Supreme Court affirmed a Superior Court's ruling that the state must increase base adequacy aid by more than $500 million per year.
- Similar to the ConVal case, Rand v. NH challenges the state's school funding system as unconstitutional, arguing the state fails to fully and adequately fund public education. A judge ruled in 2023 and in 2025 that current state adequacy funding is constitutionally insufficient.
- Property tax increases in the City of Manchester have not translated into more money for schools, with a recent decline in school tax revenue. Manchester spends less on schools than on other municipal services. Our district is one of the lowest-cost per-pupil (K-12) in the state.
- Unpaid student meal debt in the city is expected to reach $400,000 this year, which is up from $250,000 last year. The money is written off to the district's general fund. In 43 states, families who receive Medicaid are automatically enrolled in free and reduced lunch programs, but NH does not participate.

4. Can the workforce change (such as reduction through attrition) continue, or will layoffs become necessary?

- Past reductions have mostly happened through attrition, but further cuts will likely require at least layoffs due to certification constraints and a lack of additional retirements and vacancies.

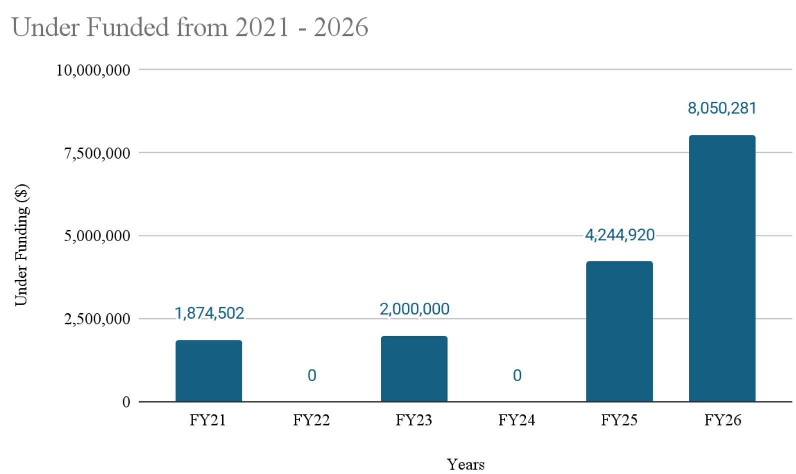
5. What are the implications of taking money out of trust funds and reserves, and what does the auditor recommend?

- The trusts served as "rainy day" reserves but have been heavily tapped in recent years to help balance past budget shortfalls. The largest trust is the Teaching & Learning Trust at approximately $9.3 million, but others are nearly depleted or earmarked for specific purposes. Approximately $11.3 million is expected to remain across all trusts by the end of the fiscal year.

- The auditor recommends at least a 10% reserve, but the district will have less than 5% in reserves.

6. What are the main factors behind the current $16 million budget gap, and how would the district's finances look if it had consistently received the maximum tax cap increases in prior years?

- Making up $10 million in one-time funds utilized in FY26, CBA increases in salaries, Health Insurance increase 13%, and a reduction in the extraordinary needs grants.
- If we received the Tax Cap increase annually from FY 2021 our tax revenue would be $133 Million vs. the $117 Million we are receiving in FY 2026. The cumulative impact over the last 5 years is $35.8 million.



7. What specific actions or program cuts are included in each of the proposed budget scenarios?

DRAFT SCENARIOS to Reach the Tax Cap Reduction of $15,898,087

Considerations	*Scenario One*	*Scenario Two*	*Scenario Three*	*Scenario Four*	*Scenario Five*
Open the Retirement Window	TBD	TBD	TBD	TBD	TBD
Explore Health Care Cost Options	TBD	TBD	TBD	TBD	TBD
Supplies	$80,754	$110,632	$134,874	$77,374	$110,874
Transportation - Modify Bell Schedule	$600,000	$600,000	$600,000	$600,000	$600,000
Transportation - Walk Out	NA	$1,417,500	NA	$1,417,500	NA
Transportation - Walk Out (2 mile) +HS Pay	$2,794,500	NA	NA	NA	NA
*Increase Class Sizes	$5,092,000 - (67)	$4,104,000 - (54)	$2,356,000 - (31)	$2,736,000 - (36)	$1,520,000 - (20)
*Reduction in Force - Schools	$2,021,766 - (24)	$1,800,000 - (19)	$1,140,000 - (15)	$1,800,000 - (19)	NA
*Reduction In Force - District	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)	$267,213 - (2.5)
Reduction of ⅓ of Our Vacancies	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)	$1,100,000 - (19.5)
Athletics	$2,441,854	$598,742 (all but HS)	NA	NA	NA
Teaching and Learning Trust	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Bonding Phase One	NA	$4,400,000	$8,800,000	$4,400,000	$8,800,000
City Revenue Soft Override	NA	NA	NA	$2,000,000	$2,000,000
***Total**	**$15,898,087 - (113)**	**$15,898,087 - (95)**	**$15,898,087 - (68)**	**$15,898,087 - (77)**	**$15,898,087 - (42)**

*Reduction - (staff reduction count)

8. What are the details and implications of expanding student walking radius, charging for high school transportation, and introducing "pay to play" athletics?

- We expect to see negative impacts to attendance due to the longer distance (example, if sidewalks and intersections are impacted by snow) or having to pay for transportation. Families who are struggling as it is are not going to have the extra money to pay for a bus for their students.
- "Pay to play" athletics would present a similar issue, families who are already struggling will not be able to afford athletics. For some students, sports may be their motivator for coming to school, but if they can't afford it, the motivation is gone.

9. Would drawing from bond down payments for facilities create long-term problems?

- This would be viewed as a short term solution but would ultimately just be kicking the can down the road, creating higher long-term debt obligations by increasing the bondable amount.

10. What impact would changes such as increased class sizes and reduced staffing have on student outcomes, particularly for vulnerable populations?

- There would be lower student to teacher contact due to increased class sizes. The current class size policy sits at 20 students in K-4, 25 in grades 5-12 and 24 in labs. Our average is 19.6 students in grades 1 & 2 while the state average is 15.2. We have 19.5 students in grades 3 & 4 while the state sits at 16.6. We have 20.5 students in middle school while the state sits at 12.8.
- When class sizes grow beyond our guidelines, it becomes harder to meet students' needs. Teachers have less time to differentiate instruction, behavior becomes more challenging to manage, and students may not get the individual attention they need. Over time, this can lead to wider achievement gaps, increased interventions, and additional strain on staff and resources.
- Our focus on class size is really about creating the right conditions for learning. Smaller classes support strong relationships, personalized instruction, and inclusive classrooms. They help ensure that all students, especially our youngest learners and those who need extra support, have access to meaningful learning experiences.
- Reducing class sizes increases the number of classrooms and teachers needed.

11. Why are three different budget proposals being forwarded, and which one should be officially submitted?

- By charter, the district must submit a tax cap-compliant budget, even if it means sizable service reductions.
- More than one budget can be submitted for advocacy, but tax cap compliant must be one of those budgets.
- A Fully Funded Budget proposal was requested by the BOSC.

12. Can the board submit a needs-based or fully funded budget instead of the tax cap compliant budget?

- By charter the district must submit a tax cap compliant budget, even if it means sizable service reductions.
- The BOSC can submit additional budgets.
- The superintendent recommended submitting all 3 budgets presented on 2/11/26.

13. Have families been consulted on the proposed changes to the bell schedule and walking distances?

- Multiple opportunities for public comment will happen in the coming weeks as the budget process plays out.
- Teaching & Learning team will seek family feedback
- Union feedback - We are actively working with our bargaining units.
- Transportation will gather feedback on the walk out

14. How does chronic underfunding and the use of emergency reserves affect the district's future finances and reputation?

- Chronic underfunding and the repeated use of emergency reserves have created ongoing financial instability for the district. Reserves that should be available for true emergencies are instead being used to cover structural budget gaps, leaving the district with limited flexibility and greater financial risk in the future.
- This pattern has also harmed the district's reputation. The Manchester School District is widely viewed in the region as an unstable place to work. Budget uncertainty and frequent cuts make it difficult to attract and retain qualified staff, as candidates are concerned about inadequate resources and the possibility of positions being eliminated
- The impact reaches students. Frequent turnover and low morale disrupt consistency in classrooms and weaken long-term planning and relationships. When educators feel uncertain or disengaged, it affects instruction and students' social-emotional well-being, with the greatest impact on vulnerable and high-needs students who depend on stable, supportive learning environments.

15. Is the district required to provide services like transportation and special education for private and charter school students, and are those services reimbursed?

- The district supports transportation and special education for parochial and charter schools (65 parochial, 154 charter special ed, 399 private and 959 charter students).
- We receive differentiated aid for special education services for charter school students. However, it does not cover the full cost for these services and does not include transportation.
- There is no transportation reimbursement for Manchester CTE students.

16. Would more drastic measures, like moving to a four-day school week, be advisable for cost savings?

- The team is investigating this item to include our 990 hours requirement, union contracts, number of hours in the school day, impact on after school activities (sports, drama, music programming, etc.), costs of breakfast, lunch and potentially dinner, transportation, OOD placements, Units in IEP's, etc.
- School Calendar: Ed 306.15 School Year: In order to meet the number of instructional hours required and not exceeding 6 hours of instructional time per day, we would need to start school on August 1st - June 30. This includes the two vacation weeks and holiday break.