

FY26 CPS SUPERINTENDENT'S RECOMMENDED BUDGET

January 7, 2025

Presentation to Concord School Committee

Budget Process Overview

ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle



PRELIMINARY FY26 BUDGET + OPEN HEARING (FEBRUARY 2025)

Present to School Committee, and share with Town officials

Feedback loop

- Town officials
- SCOM

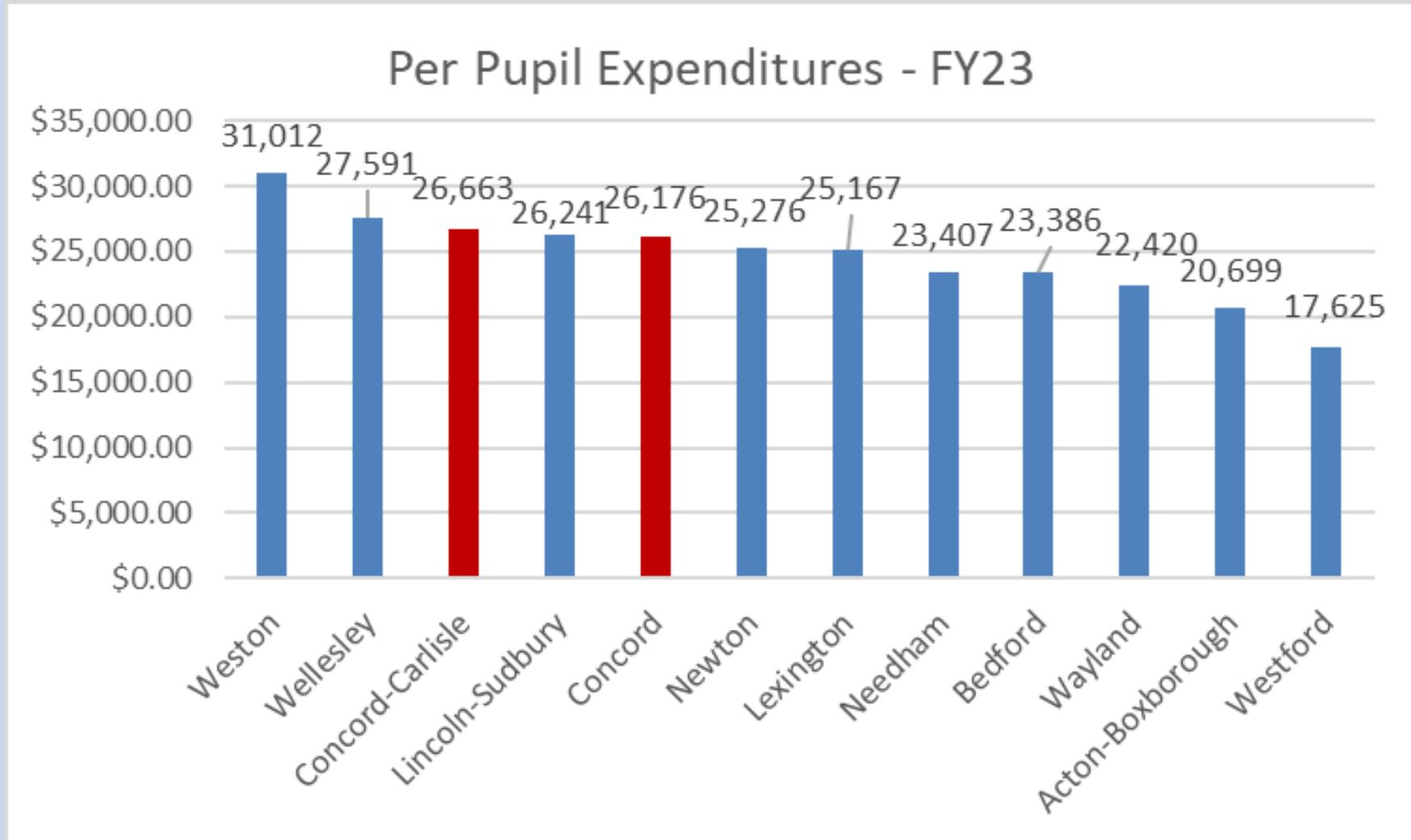
Review & Revise

New information (Jan)

- State Aid (Ch. 70, et al)
- Expense/service changes

REVISED FY26 BUDGET (AS NEEDED)

Per Pupil Expenditure Data – FY23



Budget Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness, and other requirements
- Balance school/student needs with fiscal capacity of the Town of Concord

Budget Planning Assumptions

- Successfully transitioned into the new Concord Middle School
- CMS consolidation savings of \$576K factored into the FY26 budget
- Cost for Peabody and Sanborn are not part of the FY26 budget, as Sanborn is being demolished, and Peabody will be ceded to the Town
- Level service budgets, while meeting legal mandates
- Homeless transportation costs not budgeted, will seek to have town designate and appropriate receipts from state for homeless transportation to the school district (similar to FY25).
- Anticipate the state phasing out of Concord homeless shelter over next 18 months, with grant funding remaining available to offset costs through FY26 for shelter students attending CPS schools.

FY26 CPS BUDGET SUMMARY - BY DESE FUNCTION

Expense Category	FY25 Adopted Budget (*)	FY26 Proposed Budget	\$ Difference	% Difference
District Administration	1,764,568	1,901,341	136,773	7.8%
Teaching & Instructional Support	36,997,241	37,705,006	707,765	1.9%
Other School Services	3,290,871	3,412,901	122,030	3.7%
Maintenance	3,686,528	3,775,513	88,985	2.4%
Fixed Charges	226,216	278,237	52,020	23.0%
Community Services	108,023	111,264	3,241	3.0%
Fixed Assets	330,500	346,000	15,500	4.7%
Programs with Other Districts	111,766	101,772	(9,994)	-8.9%
Grand Total	46,515,714	47,632,034	1,116,321	2.40%

** Note - FY25 Adopted Budget excludes funds appropriated and added to FY25 budget for homeless transportation reimbursement (~\$76K)*

FY26 CPS BUDGET – FTE SUMMARY

School	FY25 FTE	FY26 FTE	Diff.
Preschool	20.36	20.56	0.20
Alcott	69.36	70.46	1.10
Thoreau	84.23	85.23	1.00
Willard	68.35	64.03	(4.32)
CMS	116.92	112.02	(4.90)
Administration / Operations	72.14	71.49	(0.65)
Total	431.36	423.79	(7.57)

*Note: Above figures do not include grant funded FTEs (approximately 14 FTEs in both FY25 and FY26)
 - Positions funded by State Homeless Grant, Metco grant and Title I grant*

FTE Summary of Changes

- Preschool – 0.20 FTE increase for O/T staff
- Alcott – Add 1.0 FTE for classroom teacher, -1.0 FTE kindergarten teacher, + 0.6 FTE SLP, -0.5 FTE special education aide, + 1.0 FTE special education teacher realized in FY25 (offset at Thoreau)
- Thoreau – Increase of 1.5 FTE SPED Aides, 0.5 FTE Adjustment Counselor, offset by decrease of 1.0 FTE SPED teacher (realized in FY25)
- Willard – Due to reduction of SPED aides, partly realized in FY24, FY25
- CMS – Consolidation reduction of 6.9 FTE, partially offset by increase of 2.0 FTE instructional aides (following students from elementary-CMS).

Key Drivers – by DESE 1000 FUNCTION

District Administration (1000)

- **Increase of \$138K (7.8%) over FY25 Budget**
- \$71.6K salary increases
- \$52.9K increase in software costs
 - \$18.6K for Tyler Tech accounting software conversion to cloud based product hosted by vendor, to enhance cybersecurity
 - Panorama \$12K, previously covered by grant funds
 - Google Education Plus subscription \$9.4K
 - Remainder price increases on existing subscriptions

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$708K, 1.9% increase over FY25 Budget**
 - Teacher Salaries increased by \$1.231M (4.6%)
 - Includes 3.0% COLA, plus step and lane increases
 - Non-teacher salaries increased by \$169K (2.1%)

Offset by:

- CMS consolidation savings of (\$576K), budgeted in “Contingency” salary line
- Supplies and materials decreased (\$72K), or (4.7%)
- Contract services decreased (\$42K) or (7.8%)

Key Drivers – by DESE 1000 FUNCTION

Other School Services (3000)

- **Increase of \$122K (3.7%) over FY25 Budget**
- Special Education transportation increased by \$67K vs. FY25 budget
 - Includes CASE transportation assessment and parent reimbursements
- Remainder is primarily regular ed transportation COLA and inflationary increases (wages, contractual services, parts, fuel)

Key Drivers – by DESE 1000 FUNCTION

Maintenance and Operations (4000)

- **Increase of \$89K (2.7%) over FY25 Budget**
- \$62K increase in IT Networking Services primarily due to the addition of threat detection software, plus increases in support contracts for network, wireless, and telephone infrastructure
- \$38K contractual wage increases for Building Service and Maintenance staff
- \$40K increase in trash/recycling costs, to align with FY24 actuals
- Partially offset by (\$91K) decrease in utilities costs (CMS consolidation savings)

Key Drivers – by DESE 1000 FUNCTION

Fixed Charges (5000)

- **Increase of \$52K (23%) over FY25 Budget**
- Due to insurance premium increases for property, liability and vehicle coverage; aligned with FY25 actuals, plus inflationary rate increase

Key Drivers – by DESE 1000 FUNCTION

Fixed Assets (7000)

- **Increase of \$16K (4.7%) over FY25 Budget**
- Increased funding for replacement equipment / furniture by \$15K
 - To be allocated amongst elementary schools based on identified needs

Key Drivers – by DESE 1000 FUNCTION

Out of District Tuitions (9000)

- **\$10K decrease from FY25 Budget (net)**
 - Gross tuition costs for special education, prior to offsets, decreased from \$1.472M to \$1.452M, equating to (\$20K) decrease
 - Budget offsets from Circuit-breaker and IDEA grant decreased by \$10K
 - Circuit-breaker decrease from (\$840,000) to (\$830,000)
 - IDEA offset level with FY25 at (\$520,000)

Salaries / Non-Salary accounts Breakout

Expense Category	FY25 Adopted Budget	FY26 Proposed Budget	\$ Difference	% Difference
Salary Accounts	39,978,910	40,943,724	964,814	2.4%
Non-Salary Accounts	6,536,804	6,688,310	151,507	2.3%
Total	46,515,714	47,632,034	1,116,321	2.4%

Concord Middle School - Transition

- Consolidating savings of \$576,000 from moving to the new Ellen Garrison Building at Concord Middle School are factored into the FY26 budget
- Electricity costs for new CMS projected based on guidance from SMMA
- Wastewater treatment facility contract services are factored into the budget for the full year in FY26; some offsetting savings in maintenance costs are anticipated from moving out of two old buildings and also factored in
- No costs for Sanborn or Peabody are factored into the FY26 budget.

Supporting Homeless Students – Financial update

Educational program funding

- Estimated FY25 grant funding of ~\$600K
- Expected extension of grant program beyond 12/31/24

Homeless transportation (travel to home district)

- Homeless transportation costs for FY25 have increased significantly and are currently projected at \$254,000
 - Unbudgeted, separate mechanism to fund these costs, albeit on a lag basis

*(see two slides in reference section on how these funds are being appropriated to the schools, **it is critical that this process continues**)*

Homeless Grants– Use of Funds

- Family / Shelter Liaison (1.0 FTE split across CPS and CCRSD)
- Special Education Instructional Aide – Alcott (1.0 FTE)
- Adjustment Counselor - Willard (1.0 FTE)
- ELL Teacher – Willard (1.0 FTE)
- Instructional Aides – Willard (8.0 FTE)
- Summer school programming
- Contract services, trauma based support and prof. development

Additional Items for Town Meeting

1. Request the creation of a Non-Resident Tuition revolving fund

- The same as the fund created for the regional school district
- For municipal school districts, requires Town Meeting approval to establish the fund
- Students may be tuitioned in to Concord Public School special education programs, for a fee, if our programs have capacity and it is mutually beneficial to our district, the student, and the sending district

Additional Items for Town Meeting

2. Request the creation of a Facilities Rental revolving fund

- The same as the fund created for the regional school district
- For municipal school districts, requires Town Meeting approval to establish the fund
- Will enable CPS to offset costs associated with building usage
 - Electricity, heat, maintenance
- Revenues for rentals currently going to the Town of Concord as general fund revenue

Additional Items for Town Meeting

3. Declare Peabody building surplus to requirements of school district

- Specific warrant language to be provided by Legal Counsel
- School Committee vote required
- Town Meeting approval required

QUESTIONS ?

REFERENCE SLIDES

The next two slides show how the
FY25 CPS Budget was voted at 2024
Town Meeting

(1st slide is the core budget)
(2nd slide is the supplement for
homeless transportation)

ARTICLE 23: CONCORD PUBLIC SCHOOLS BUDGET

Ms. Anderson moves that the Town appropriate the sum of \$46,515,714 for the necessary and expedient purposes of the public schools of the Town for the fiscal year ending June 30, 2025; and that the same be expended only for such purposes and under the direction of the Concord School Committee....

Department	FY2023 Adopted	FY2024 Adopted	FY25 SC Vote 01/23/2024
CPS Budget	\$43,010,486	\$45,047,176	\$46,515,714

ARTICLE 23: CONCORD PUBLIC SCHOOLS BUDGET

Motion - continued

...and further that an additional sum of **\$76,308** be transferred from Free Cash, said sum representing the specific amount received by the Town , on behalf of Concord Public Schools, through the Commonwealth's School of Origin Transportation Pilot program, for the purpose of reimbursing additional transportation expenses arising from students residing at the homeless shelter at 740 Elm St, Concord, MA, said sum requiring further municipal appropriation by Town Meeting.

Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION