

Marlborough Public Schools

Superintendent’s Proposed FY27 Budget Summary

The Superintendent’s Proposed FY27 Operating Budget is \$9,245,184; a 3.57% increase, \$318,759, over the current budget of \$8,926,425.

Salaries & Benefits are the largest drivers, as usual, both by dollars and percent, combining for 3.37% of the overall 3.57% increase to the proposed operating budget.

Budget Areas Which Increased: Salaries, Benefits, Supplies, Property Services, Dues & Fees

- **Salaries (51111-51190):** The 3.33% increase in the Salary lines is 2.36% of the overall 3.57% budget increase.

FY26 Budget	FY27 Proposed Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$6,332,840	\$6,543,877	\$211,037	3.33%	2.36%

- Cost Drivers:
 - Contractual wage increases
 - Expiration of grant funding for two of our three Registered Behavior Therapists
 - Replace a retiring custodian with a Head Custodian/Maintainer
- Cost Savings which offset these cost drivers:
 - Reduction of building administrator positions from two (2) full-time Principals to one (1) full time Principal and one (1) 200 day Assistant Principal. (This is also a reduction from the prior structure of a full-time Principal and full-time Assistant Principal.) Assistant Principal to work school days/teacher days plus an additional 14 days.
 - Reduction of six (6) budgeted paraprofessional positions associated with student needs and class sections/enrollment in grades K and 1. Positions to be reduced via attrition.
- **Benefits (52005-52060)** The 7.60% increase in the Benefits lines is 1.01% of the overall 3.57% budget increase.

FY26 Budget	FY27 Proposed Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$1,189,108	\$1,279,511	\$90,403	7.60%	1.01%

- Object codes in Benefits include Medical Insurance Benefits, Life Insurance, Employer Taxes, Employer Pension Contributions, Unemployment Insurance, Workers’ Comp Insurance, Tuition Reimbursement (per MEA Teachers’ Contract), and Actuarial Services.

- The primary cost driver in this increase is in Medical Benefits. The current premium placeholder is a significant increase (15%), but the overall increase is 9% (\$78,603) when decreased anticipated enrollment is factored in.
- **Supplies (56080-56904)** The 20.11% increase in the Supplies lines is 0.61% of the overall 3.57% budget increase.

FY26 Budget	FY27 Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$269,277	\$323,439	\$54,162	20.11%	0.61%

- Supplies for instruction include textbooks, library books, and instructional software renewals. Other “supplies” include Central & school office supplies, health office supplies, custodial supplies, as well as heating oil and diesel for buses
 - The overall increase is primarily due to an increase in the Textbook line due to the Math program renewal, Envision Math. The full cost for a 3-year renewal is \$58,000 which we are splitting 60/40 over FY27 and FY28, respectively. The FY27 portion is \$35,000.
 - Another added cost is \$6000 for the replacement of student Chromebooks to cover the anticipated gap in grant funding.
- **Property Services (54160-54520)**

FY26 Budget	FY27 Proposed Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$347,846	\$357,909	\$10,063	2.89%	0.11%

- All of the 4000 object codes refer to property services and utilities, including electricity, facility repairs, trash removal, and equipment
 - We have increased the budget for copiers to reflect actual usage
 - HVAC Maintenance has a budgeted increase for necessary repairs per the IAQ Report.
- **Dues & Fees (58900)** For memberships to professional organizations and for professional conferences.

FY26 Budget	FY27 Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$16,113	\$16,375	\$262	1.63%	0.01%

Budget Areas Which Decreased: Professional Services, Purchased Services

● **Professional Services (53140-53260)**

FY26 Budget	FY27 Proposed Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$172,070	\$171,486	(\$584)	(0.34%)	(0.01%)

- Professional Services are items such as the school district's share of the annual Town Audit, School Medical Advisor services, Physical Therapy contracted service, Legal Services, BCBA services (outside of internal staffing), Professional Development, and Psychological Evaluations.
- We are budgeting a decrease in Special Ed consultant services, but an increase in auditing services, and a contractual increase with AHM youth services.

● **Purchased Services - Transportation / Tuition / Insurance / Communication (55000-55170)**

FY26 Budget	FY27 Proposed Budget	+/- Dollar	+/- Percent	% of Overall Proposed Increase
\$599,171	\$552,587	(\$46,584)	(7.77%)	(.52%)

- While Purchased Services is typically a major budget driver to the annual increase in bus transportation, there are two major offsets for FY27; the expected Magnet School Tuition cap (58% cap for local school districts vs. bearing 100% of cost) and the reduction of one (1) special education van that will not be needed.