

FY27 Cohasset Public Schools Budget Presentation

Cohasset Public Schools | Investing in Our Future

February 10, 2026

Budget Updates (since 2/25/26)



CPS Leadership fine-tuned budgeting, resulting in a 8.82% FY27 increase v. an 11.88% increase as originally presented



In collaboration with the Town Manager we can now expect a 3.5% increase over FY26



A 3.5% increase = \$869,070 additional dollars for FY27



A 3.5% increase leaves us with a \$1,320,980 dollar deficit from level service funding



This presentation will offer updated recommendations for closing this financial gap

District Profile: A Tradition of Excellence



Cohasset Public Schools
Strategic Plan
2025-2030

Our Mission
We place students first. Together, we inspire character, purposeful growth, and a commitment to authentic scholarship for the fulfillment of our collective potential.

Our Vision
Students improving communities

Our Core Values

I
Unlock the power of **Individuality**

N
Nurture belonging and empathy

S
Create authentic learning experiences to drive academic **Success**

P
Partnerships with students in learning

I
Inspire **Innovation** by cultivating curiosity

R
Build **Resilience** through perseverance

E
Ensure active **Engagement** of all members of our CPS community

Strategic Focus Areas
Priorities that will serve as the core focus of district improvement for the next five years.

- 1 **Teaching, Learning, and Leading**
- 2 **Wellness**
- 3 **Community Engagement**
- 4 **Resources**



District Profile: A Tradition of Excellence

By the Numbers

- 1,382 Students Enrolled (PreK-12)
- 254 Dedicated Staff Members
- 4 Schools: Osgood, Deer Hill, CMS, CHS
- 99% Graduation Rate

Accomplishments

Achievement at all levels continues to increase.

- Our Blue Ribbon status was a result of our ability to close achievement gaps.
- CPS was recognized as 1 of 13 districts in MA to return to pre-COVID achievement levels in both ELA and Math in 2026.
- Cohasset High School was recognized as #4 in the 2025 Boston Magazine Rankings
- Cohasset Middle School was ranked #9 in MA by US News & World Report
- Cohasset High School earned AP Platinum status 3 years in a row

FY27 Budget Priorities



**Maintain At Least Level-Service
for Our Students**

Compass Point #1: Teaching, Learning & Leading

Maintain MTSS interventions & supports
Provide professional learning to drive implementation of project-based learning and other staff learning aligned to the Strategic Plan and District Goals

Compass Point #2: Wellness

Support new programs, structures, and/or professional development that increase belonging and align grading and homework practices in schools and across the district

Compass Point #3: Community Engagement

Invest in systems and human capital that support enhanced community engagement
Build financial structures to support community building events

Compass Point #4: Resources

Maintain appropriate staffing levels
Rebuild the professional development budget
Enhance funding for curriculum & instruction
Provide ongoing and necessary repairs to facilities
Commit to minimizing fees in a fiscally responsible manner

Cohasset Public Schools

Proposed FY27 Level Service Budget *(as of 2/10/26)*

This proposed budget maintains our 2025 - 2026 level of service - continues current class sizes, honors contractual obligations, and moves us toward the goals outlined in our strategic plan.

\$27,021,099*

TOTAL OPERATING BUDGET

8.82%*

INCREASE OVER FY26

\$2,190,050*

DOLLAR INCREASE

** All amounts are estimated due to ongoing contract negotiations.*

Historical Trends: Overall CPS Budget

BUDGETED	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
SALARIES	\$15,574,098	\$15,989,241	\$16,570,820	\$17,292,905	\$17,946,105	\$18,659,118	\$19,932,072	\$20,155,572	\$21,426,483
SPED TUITIONS	\$816,521	\$1,142,744	\$1,069,907	\$1,187,528	\$1,149,811	\$940,275	\$584,017	\$1,148,552	\$1,464,240
UTILITIES	\$966,566	\$867,159	\$793,516	\$736,005	\$736,005	\$736,005	\$676,005	\$824,005	\$1,062,000
SUPPLIES/MATERIALS	\$418,388	\$450,701	\$484,164	\$513,503	\$555,966	\$578,597	\$567,198	\$480,167	\$492,680
CONTRACTED SERVICES	\$394,942	\$434,617	\$602,252	\$608,570	\$620,150	\$695,795	\$748,474	\$710,097	\$710,097
OTHER	\$359,298	\$397,237	\$272,461	\$262,459	\$273,158	\$261,421	\$245,505	\$194,082	\$194,082
SPED TRANSPORTATION	\$291,000	\$323,640	\$329,340	\$336,827	\$347,840	\$347,840	\$377,500	\$521,910	\$521,910
REGULAR TRANSPORTATION	\$259,618	\$200,313	\$229,275	\$249,350	\$252,508	\$223,188	\$342,714	\$328,500	\$378,500
CLEANING CONTRACT/SUPPLIES	\$71,910	\$80,110	\$68,610	\$62,250	\$62,250	\$62,250	\$61,250	\$111,250	\$136,250
ATHLETICS	\$398,253	\$451,373	\$452,416	\$435,035	\$401,559	\$400,931	\$374,672	\$356,454	\$634,857
TOTAL BUDGET allocation	\$19,550,594	\$20,337,135	\$20,872,761	\$21,684,432	\$22,345,352	\$22,905,420	\$23,909,407	\$24,830,589	\$27,021,099
	3.46%	4.02%	2.63%	3.89%	3.05%	2.51%	4.38%	3.85%	8.82%
Original Proposed Budget Request	\$19,439,201	\$20,462,457	\$21,027,711	\$22,012,987	\$22,964,966	\$23,575,066	\$24,926,306	\$26,064,566	\$27,781,099
		5.26%	4.70%	5.20%	5.91%	5.50%	8.82%	9.01%	11.88%

The proposed FY27 level service budget accurately reflects our current FY25 & FY26 spending & includes contracted and recommended FY27 increases.

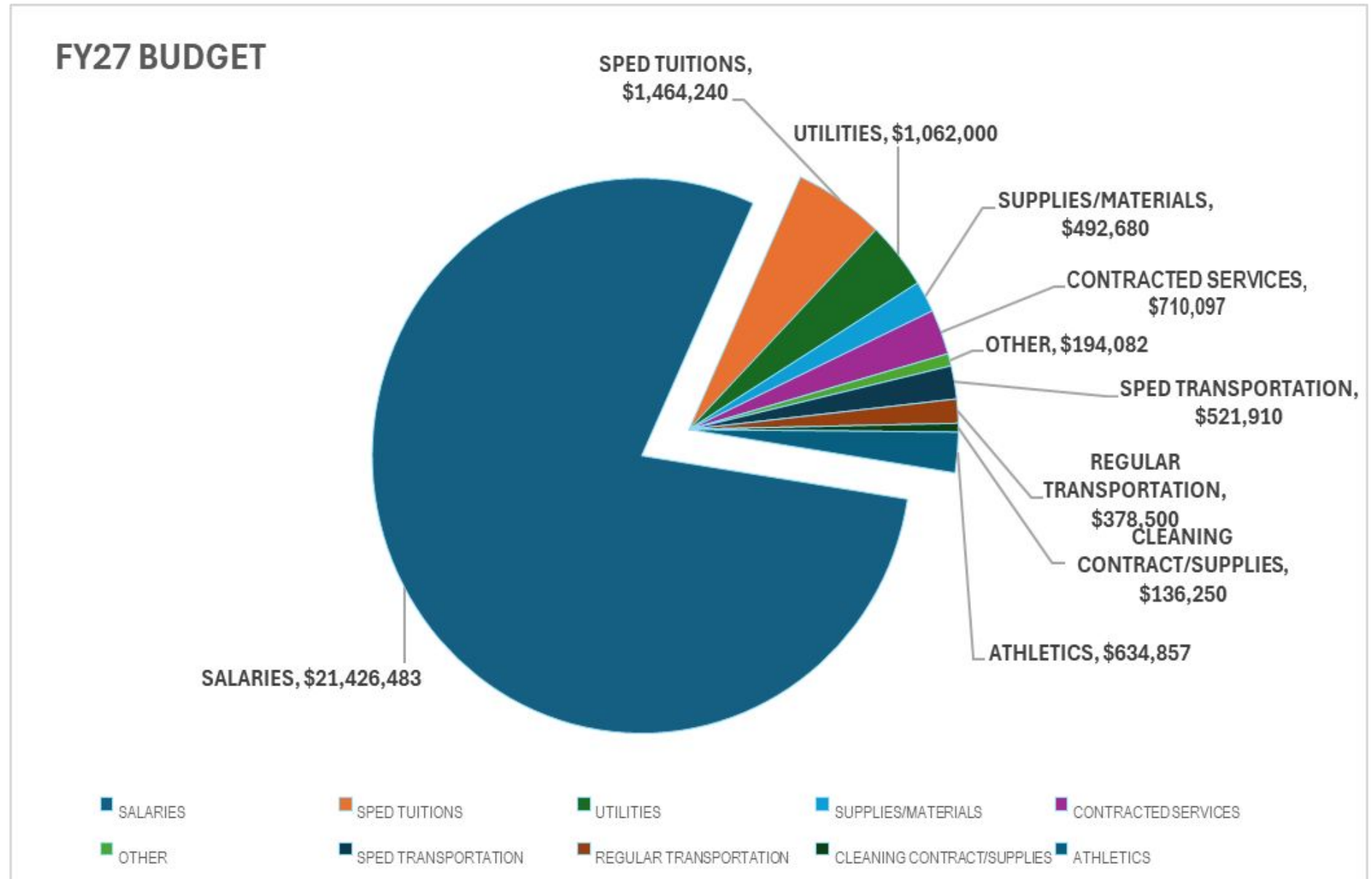
FY27 Requested Budget

Salaries are 79% of the total CPS budget.

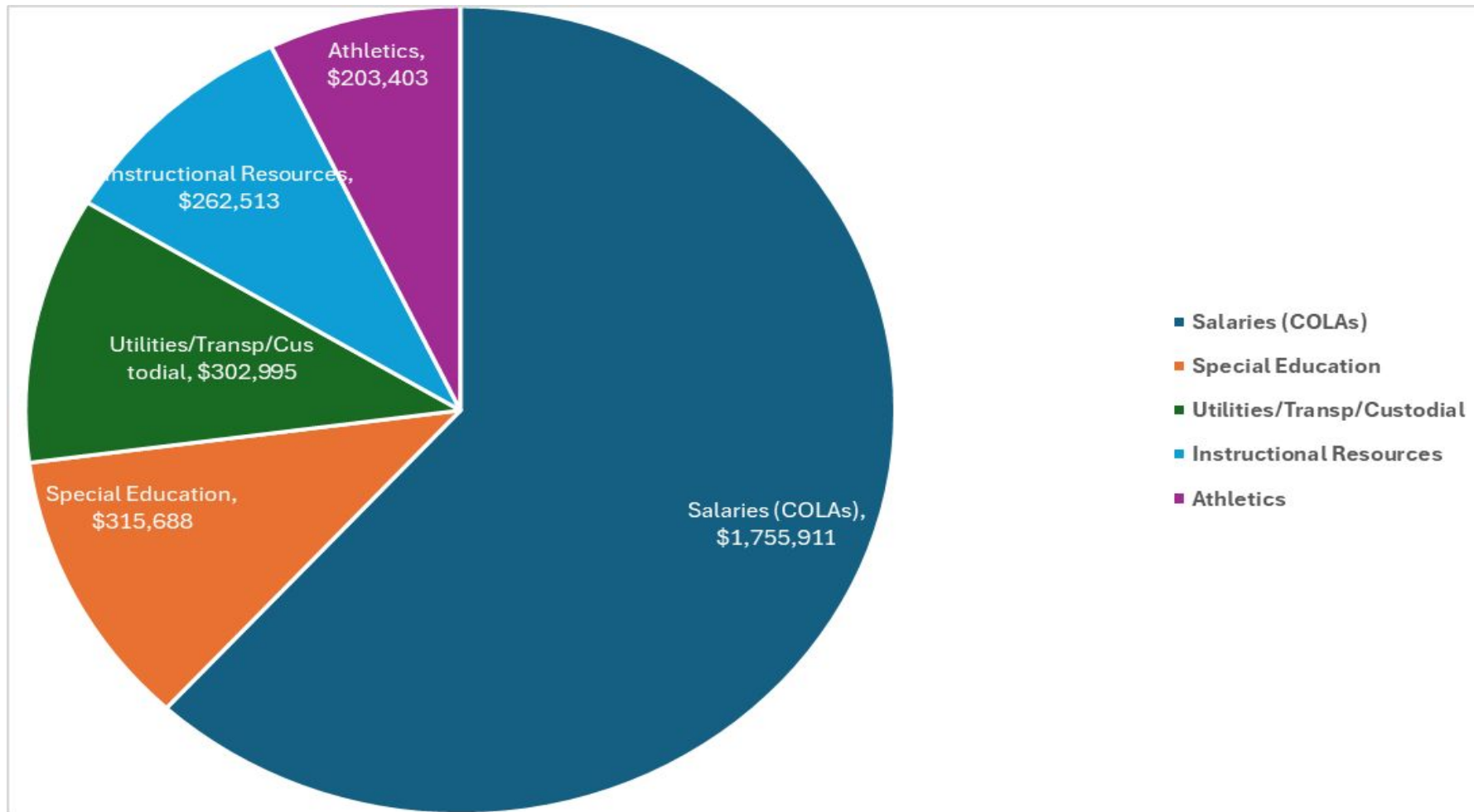
Special Ed Out of District Tuitions are 5.42% of the total CPS budget

Utilities are 3.93% of the total CPS budget.

These 3 obligations make up 88% of the total CPS budget.



FY27 Requested Budgetary Increase Drivers



The proposed FY27 level service budget accurately reflects our current FY25 & FY26 spending & includes contracted and recommended FY27 increases as well as tuition-free, full-day kindergarten.

Historical Trends: Enrollment

	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	+/-
PK	24	25	26	26	36	36	31		+7
K	103	100	127	115	109	104	109		+6
1	105	105	111	128	119	107	110	109	+4
2	103	103	105	107	127	122	109	110	+7
3	118	103	102	104	111	126	119	109	-9
4	110	114	100	103	105	115	128	119	+9
5	122	94	113	97	105	106	115	128	+6
6	134	119	95	110	98	108	100	115	-19
7	118	130	104	86	107	89	105	100	-18
8	97	108	121	99	86	103	84	105	+8
9	117	103	111	111	95	81	93	84	-33
10	106	116	102	107	111	94	81	93	-13
11	129	104	115	98	102	108	93	81	-48
12	117	127	100	115	100	98	106	93	-24
Total	1,503	1,451	1,432	1,406	1,411	1,397	1,382		-121
FTE	210.6	215.71	218.76	218.63	229.10	228.60	219.6		+9.0

* Includes full and half day enrollment

** 2019 - 2020 COVID Year

^ 2026 - 2027 enrollment is estimated based on prior year enrollment

Historical Trends: Class Size (Elementary)

	2019 - 2020			2020 - 2021			2021 - 2022			2022 - 2023		
	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class
Kindergarten	103	5	21	100	6	17	127	6	21	115	6	19.2
Grade 1	105	5	21	105	5	21	111	5	22	128	6	21.5
Grade 2	103	5	21	103	5	21	105	5	21	107	6	18
Grade 3	118	6	20	103	5	21	102	5	20	104	5	21.2
Grade 4	110	5	22	114	5/6	23/19	100	5	20	103	5	20.8
Grade 5	122	5	24	94	5	19	113	6	19	97	5	19.8
	2023 - 2024			2024 - 2025			2025 - 2026			2026 -2027		
	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class
Kindergarten	108	6	18.2	104	6	17.5	109	6	18	??	6 or 5	??
Grade 1	118	6	20	107	6	18	110	6	18.3	109	6 or 5	18.1/21.8
Grade 2	127	6	21.5	122	6	20.3	109	6	18.2	110	6 or 5	18.3/22
Grade 3	111	6	18.5	126	6	21.2	118	6	20	109	6 or 5	18.1/21.8
Grade 4	105	5	21.2	115	5	23	128	6	21.3	118	6 or 5	19.6/23.6
Grade 5	105	5	21	106	5	21.2	115	5	23	128	6 or 5	21.3/25.6

Current Class Size (Middle School)

2025 - 2026	Grade 6			Grade 7			Grade 8		
	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>
ELA	98	7	14	61	4	15	41	4	10
ELA Acc	—	—	—	42	2	21	42	3	14
Math	98	8	12	45	4	11	31	3	10
Math Acc	—	—	—	57	3	19	52	3	17
Science	100	5	20	105	5	21	83	5	17
Soc Studies	100	5	21	105	5	21	83	5	17
French	24	2	12	39	2	20	21	1	21
Spanish	68	5	14	61	5	12	59	5	12

Current Class Size (High School)

<i>ELA</i>	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>
<i>Eng 9 Acc</i>	52	3	17
<i>Eng 9 CP</i>	37	2	19
<i>Eng 10 Acc</i>	48	2	24
<i>Eng 10 CP</i>	32	2	16
<i>Eng 11 Acc</i>	14	1	14
<i>Eng 11 CP</i>	7	1	7
<i>AP Lang</i>	70	3	23
<i>Eng 12 Acc</i>	5	1	5
<i>Eng 12 CP</i>	12	1	12
<i>AP Lit</i>	87	4	22

Course levels play an important role in scheduling in grades 9-12 as do electives, choice, and post-secondary planning.

It is essential to note that CHS often runs several sections together, ie Eng 11 Accelerated and CP are scheduled together. They are taught in 1 class period by 1 teacher.

Current Class Size (High School)

SCIENCE	# of Students	# of Sections	Avg # of Sts/Section
<i>Intro to Physical Science</i>	38	4	10
<i>Physics Acc</i>	16	1	16
<i>Chemistry Acc</i>	22	2	11
<i>Chemistry in the Community</i>	17	1	17
<i>Biology Acc</i>	32	2	16
<i>Biology CP</i>	13	1	13
<i>Anatomy & Physiology</i>	13	1	13
<i>AP Bio</i>	32	2	16
<i>AP Chem</i>	24	1	24
<i>Genetics & Biotech</i>	13	1	13
<i>Neuroscience</i>	20	2	10
<i>Marine Science</i>	20	2	10

Given the pathways we offer at CHS, class size is not as easy as dividing the number of students by the number of sections per subject as we currently offer many subjects in each content area.

Additionally, reducing staff will reduce course choice and professional pathways we are working to develop.

CHS Block Schedule Benefits

“Cohasset High School utilizes a semester-based block schedule format, whereby courses meet on a rotating basis four days out of five every week for 80 minutes/class. The extended class time allows students to develop an ability to think critically and creatively by participating in educational activities and experiences that prepare them physically, emotionally, and academically. The block schedule allows students to take more courses per year on average than in a traditional schedule and provides them with the opportunity to move among levels based on their academic development. As a result of the block schedule, students finish a majority of the core curriculum during their freshman and sophomore years. This flexibility allows them to individualize their schedules and pursue personal interests and academic goals in their junior and senior years. Advanced Placement courses are scheduled for a full year, while the majority of the remaining academic classes are one semester in length. Students attend a daily 30-minute utility period and receive tiered academic support from teachers, participate in a club or co-curricular activity, or attend an assembly.”

“The school implements an 80-minute rotating block schedule, incorporating quarter, semester, and full-year classes. The block schedule allows for in-depth discussions, curriculum presentations, high-level science labs, off-campus field trips, and multi-layered collaborative projects at different levels of academic rigor. Additionally, CHS students have a 28-minute daily utility period for tiered support and student programming. The school dedicates time to addressing student needs through the MTSS process, the BRYT Program, and the AIMS Program.”

Benefits of the CHS Block Schedule

THE BLOCK SCHEDULE AT CHS SUPPORTS AND ENHANCES THE VALUES AND GOALS OF THE COHASSET COMMUNITY AND THE CPS STRATEGIC PLAN

- Increased time on learning in all year-long courses
- Necessary supports for students on IEPs and in Tiered Support
- Balanced social-emotional, stress, anxiety load for students and staff
- Students are able to change their trajectory in leveled courses
- Increased access to AP courses for ALL students, including those on 504s and IEPs
- Allows for project-based and deeper learning
- More choice for students to explore academic and career interests
- More flexibility to support ALL students to accumulate credits for graduation
- Access to utility which allows for extra help, intervention, clubs, etc
- Higher level of readiness for post-secondary education

Historical Trends: Staffing

FTE'S HISTORICAL							
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Administration	10.00	10.00	11.00	11.00	11.00	11.00	10.00
Directors/Coordinators	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Classroom teachers including specialists	101.64	105.65	105.65	105.43	113.30	113.30	110.80
Library teachers	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Guidance teachers	7.00	8.50	9.00	9.00	9.00	9.00	9.00
SPED & Academic Aides	28.75	28.75	28.50	25.90	24.90	24.90	21.50
Drivers	4.50	5.30	5.30	5.30	6.80	6.80	6.20
SPED teachers & Coordinators	21.00	19.60	20.00	21.00	23.00	23.00	23.00
SPED Psychologists	2.00	2.50	2.50	3.50	3.50	3.50	3.50
SPED Clinical	4.70	4.70	5.40	5.40	6.00	6.00	6.00
Medical	3.50	4.00	4.00	4.00	4.00	4.00	4.00
Clerical, library aides	10.20	10.40	10.10	10.10	10.10	9.60	9.60
Technology Support	3.00	2.00	3.00	2.00	2.00	2.00	2.00
Maintenance	11.31	11.31	11.31	13.00	12.50	12.50	11.00
	210.60	215.71	218.76	218.63	229.10	228.60	219.60

Historical Trends: Utility Costs

UTILITIES								<i>thru 1/9/2026</i>	
	FY23	FY23	FY24	FY24	FY25	FY25	FY26	FY26	
	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	
Osgood									
Heating	\$48,000	\$54,053	\$48,000	\$63,445	\$48,000	\$144,876	\$68,000	\$17,625	
Telephone	\$4,000	\$3,212	\$4,000	\$2,942	\$3,500	\$2,076	\$3,000	\$906	
Electric	\$60,000	\$91,106	\$60,000	\$90,818	\$60,000	\$138,910	\$80,000	\$50,048	
Water/Trash	\$35,000	\$23,914	\$35,000	\$25,700	\$20,000	\$23,514	\$20,000	\$12,438	
TOTAL:	\$147,000	\$172,285	\$147,000	\$182,905	\$131,500	\$309,376	\$171,000	\$81,017	
		<i>(\$25,285)</i>		<i>(\$35,905)</i>		<i>(\$177,876)</i>			
DeerHill									
Heating	\$50,000	\$44,774	\$50,000	\$53,374	\$50,000	\$54,344	\$50,000	\$18,370	
Telephone	\$3,500	\$3,021	\$3,500	\$2,257	\$3,500	\$1,652	\$3,000	\$639	
Electric	\$60,005	\$86,349	\$60,005	\$93,134	\$60,005	\$122,504	\$100,005	\$43,790	
Water/Trash	\$26,500	\$20,939	\$26,500	\$20,120	\$21,500	\$24,644	\$21,500	\$15,389	
TOTAL:	\$140,005	\$155,083	\$140,005	\$168,885	\$135,005	\$203,144	\$174,505	\$78,188	
		<i>(\$15,078)</i>		<i>(\$28,880)</i>		<i>(\$68,139)</i>			
Middle/High									
Heating	\$180,000	\$161,068	\$180,000	\$184,960	\$180,000	\$176,315	\$180,000	\$28,506	
Telephone	\$8,000	\$6,418	\$8,000	\$5,957	\$7,000	\$6,133	\$6,000	\$2,770	
Electric	\$180,000	\$237,797	\$180,000	\$246,111	\$180,000	\$237,586	\$250,000	\$111,832	
Water/Trash	\$80,000	\$40,750	\$80,000	\$46,973	\$40,000	\$56,217	\$40,000	\$35,429	
TOTAL:	\$448,000	\$446,033	\$448,000	\$484,001	\$407,000	\$476,251	\$476,000	\$178,537	
		\$1,967		<i>(\$36,001)</i>		<i>(\$69,251)</i>			
	\$735,005	\$773,401	\$735,005	\$835,791	\$673,505	\$988,771	\$821,505	\$337,742	
	Shortfall	<i>(\$38,396)</i>	Shortfall	<i>(\$100,786)</i>	Shortfall	<i>(\$315,266)</i>			

Historical Trends: Utility Usage v Costs

Electric Summary								
	FY22 COST	FY23 COST	FY24 COSTS	FY25 COST	FY22 KILOWATTS	FY23 KILOWATTS	FY24 KILOWATTS	FY25 KILOWATTS
OSGOOD ELEMENTARY	\$90,452.75	\$95,505.38	\$104,966.79	\$112,809.97	442,200	409,200	383,100	346,200
DEERHILL ELEMENTARY	\$67,991.70	\$80,175.13	\$105,235.66	\$118,025.99	383,800	376,800	370,200	377,800
MIDDLE/HIGH	\$187,793.24	\$218,741.38	\$305,409.95	\$331,986.61	1,134,000	1,032,750	1,117,500	1,116,000
	\$346,237.69	\$394,421.89	\$515,612.40	\$562,822.57	1,960,000	1,818,750	1,870,800	1,840,000
GAS Summary								
	FY22 COST	FY23 COST	FY24 COST	FY25 COST	FY22 THERMS	FY23 THERMS	FY24 THERMS	FY25 THERMS
OSGOOD ELEMENTARY	\$32,767.31	\$30,366.24	\$33,864.53	\$31,183.51	49,488	40,421	39,688	33,907
DEERHILL ELEMENTARY	\$23,838.12	\$25,646.51	\$29,651.04	\$30,970.59	35,242	34,471	34,679	33,625
MIDDLE/HIGH	\$71,547.76	\$76,577.36	\$98,713.71	\$106,599.62	111,947	104,775	119,329	119,803
	\$128,153.19	\$132,590.11	\$162,229.28	\$168,753.72	196,677	179,667	193,696	187,335

Historical Trends: Athletic Involvement

Cohasset Athletic Participation 2024-2025	
Total Fall Athletes	248
Total Winter Athletes	138
Total Spring Athletes	245
<i>Total 2024 - 2025 Athletes over 3 seasons</i>	631
Total # of CHS students playing at least 1 sport in 2024 - 2025, grades 9-12	329 or 86.4% of all CHS students play <u>at least</u> 1 sport
Including 8th grade	352

Historical Trends: Athletic Budget

ATHLETIC BREAKDOWN										
	FY26 Revolving	FY26 Budget	FY25 Revolving	FY25 Budget	FY24 Revolving	FY24 Budget	FY23 Revolving	FY23 Budget	FY22 Revolving	FY22 Budget
REVOLVING:										
Opening Balance	(\$154,692.38)	\$408,500.00	\$4,267.32	\$374,672.00	\$36,626.54	\$400,931.00	\$142,041.25	\$407,140.00	\$215,943.22	\$435,035.00
Fees	\$16,066.50		\$148,499.00		\$138,505.00		\$136,890.00		\$140,845.00	
Projected remaining revenue to collect	\$239,000.00									
Gate Receipts	\$5,200.00		\$54,605.84		\$40,103.00		\$38,675.00		\$27,872.36	
Projected remaining Gate receipts to collect	\$45,000.00									
Boosters							\$21,248.60		\$21,065.75	
TOTALS:	\$305,266.50	\$408,500.00	\$203,104.84	\$374,672.00	\$178,608.00	\$400,931.00	\$196,813.60	\$407,140.00	\$189,783.11	\$435,035.00
Clerical Salaries			(\$33,593.04)		(\$39,439.10)		(\$36,192.31)		(\$26,507.36)	
Bus Drivers	(\$10,000.00)	(\$28,000.00)	(\$7,757.96)	(\$26,364.00)		(\$38,809.00)	(\$8,355.06)	(\$41,583.00)	(\$2.53)	(\$39,880.00)
Salaries/Coaches		(\$116,732.00) (\$265,064.00)	(\$14,679.33)	(\$345,460.00)	(\$62,009.15)	(\$340,010.00)	(\$87,472.14)	(\$295,650.00)	(\$149,494.10)	(\$222,109.00)
Athletic Other Salaries			(\$3,292.94)	(\$6,430.00)		(\$8,370.00)	(\$840.00)	(\$842.00)		
Athletic Trainer	(\$75,256.00)		(\$70,942.25)		(\$35,816.04)	(\$336.00)	(\$35,114.10)			(\$33,334.00)
Athletic Dues/Memberships	(\$9,000.00)		(\$9,750.00)				(\$1,530.00)			
Supplies/Materials	(\$10,000.00)		(\$21,438.42)	(\$32,937.00)	(\$10,824.28)	(\$68,139.00)	(\$74,300.91)	(\$69,769.00)	(\$11,411.34)	(\$33,238.00)
Officials	(\$40,000.00)		(\$40,870.00)		(\$1,165.56)		(\$34,994.50)		(\$39,425.77)	
Contracted Services	(\$28,037.00)	(\$49,582.00)	(\$149,014.20)	(\$76,686.00)	(\$60,957.87)	(\$133,724.00)	(\$18,128.94)	(\$73,789.00)	(\$14,418.61)	(\$54,951.00)
Athletic Other Expenses			(\$3,964.41)	(\$18,305.00)	(\$755.22)	(\$42,908.00)	(\$5,300.35)	(\$21,902.00)	(\$3,125.37)	(\$21,143.00)
Athletic Repairs/Maintenance			(\$4,991.00)						(\$19,300.00)	
Maintenance Equipment			(\$1,280.99)							
Athletic Rentals			(\$490.00)							
TOTALS:	(\$172,293.00)	(\$459,378.00)	(\$362,064.54)	(\$506,182.00)	(\$210,967.22)	(\$632,296.00)	(\$302,228.31)	(\$503,535.00)	(\$263,685.08)	(\$404,655.00)
TOTAL:	(\$21,718.88)	(\$50,878.00)	(\$154,692.38)	(\$131,510.00)	\$4,267.32	(\$231,365.00)	\$36,626.54	(\$96,395.00)	\$142,041.25	\$30,380.00

Current Cost Per Sport (FY25)

Fall Sports 2025	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant	Fall Sports 2026	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
Football	\$55,335	56	\$9,100	\$14,763	\$31,472	\$562	Football	\$59,476	51	\$20,725	\$7,839	\$30,912	\$606
Field Hockey	\$19,685	41	\$10,250	\$1,270	\$8,165	\$199	Field Hockey	\$20,033	35	\$14,450	\$1,175	\$4,408	\$125
Soccer - Boys	\$22,586	41	\$10,250	\$1,580	\$10,756	\$262	Soccer - Boys	\$24,048	44	\$18,700	\$400	\$4,958	\$112
Soccer - Girls	\$21,765	35	\$7,500	\$1,730	\$12,535	\$358	Soccer - Girls	\$28,519	31	\$13,175	\$1,440	\$13,904	\$448
Golf - Boys	\$17,301	20	\$5,000	—	\$12,301	\$615	Golf - Boys	\$13,979	22	\$9,350	—	\$4,629	\$210
Cross Country	\$15,810	19	\$4,750	—	\$11,062	\$582	Cross Country	\$16,733	24	\$10,200	—	\$6,533	\$272
Volleyball - Girls	\$24,303	35	\$8500	—	\$15,803	\$451	Volleyball - Girls	\$31,301	35	\$13,600	\$260	\$17,441	\$498
Cheer (Did Not Run)							Cheer (Did Not Run)						

Fall Sports	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
2025	\$176,787	247	\$55,350	\$19,343	\$103,094	\$417
2026	\$194,089	242	\$100,200	\$11,114	\$82,775	\$342

Current Cost Per Sport (FY25)

Winter Sports	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fee Collected	Net Cost Per Sport	Cost per Participant
Basketball - Boys	\$31,893	24	\$5,750	\$6,510	\$19,633	\$818
Basketball - Girls	\$34,041	25	\$5,750	\$4,244	\$24,047	\$961
Hockey - Boys	\$32,020	19	\$4,500	\$3,351	\$24,169	\$1,272
Hockey - Girls (Did Not Run)						
Wrestling	\$28,614	26	\$5,750	\$4,580	\$18,284	\$703
Swimming	\$20,238	19	\$4,500	—	\$15,738	\$828
Gymnastics	\$13,827	8	\$2,000	—	\$11,827	\$1,478
Ski	\$12,519	15	\$3,250	—	\$12,519	\$834

Winter Sports	Total Cost	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
2025	\$173,152	136	\$31,500	\$18,685	\$122,967	\$904

Current Cost Per Sport (FY25)

Spring Sports	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fee Collected	Net Cost Per Sport	Cost per Participant
Baseball	\$26,958	25	\$5,750	—	\$21,208	\$848
Softball	\$22,331	14	\$3,500	—	\$18,831	\$1,345
Lacrosse - Boys	\$26,452	37	\$8,750	\$2,600	\$15,102	\$408
Lacrosse - Girls	\$27,714	33	\$7,250	\$2,600	\$17,864	\$541
Tennis - Boys	\$19,418	25	\$6,000	—	\$13,418	\$536
Tennis - Girls	\$19,115	44	\$9,500	—	\$9,615	\$218
Track	\$22,774	49	\$10,750	—	\$12,024	\$245
Golf - Girls	\$9,486	8	\$2,500	—	\$6,986	\$873

Spring Sports	Total Cost	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
2025	\$174,248	235	\$54,000	\$5,200	\$115,048	\$904

Athletics Staffing

<u>Fall</u>		<u>Winter</u>		<u>Spring</u>	
Cheerleading *	1	Basketball - Boys	2	Baseball	2
Cross Country	2	Basketball - Girls	2	Golf - Girls	2
Field Hockey	2	Gymnastics **	2	Lacrosse - Boys	2
Football	5	Hockey - Boys **	2	Lacrosse - Girls	2
Golf - Boys	2	Hockey - Girls *	2	Softball	2
Soccer - Boys	2	Skiing **	1	Tennis - Boys	2
Soccer - Girls	2	Swimming**	2	Tennis - Girls	2
Volleyball	2	Wrestling	2	Track	2

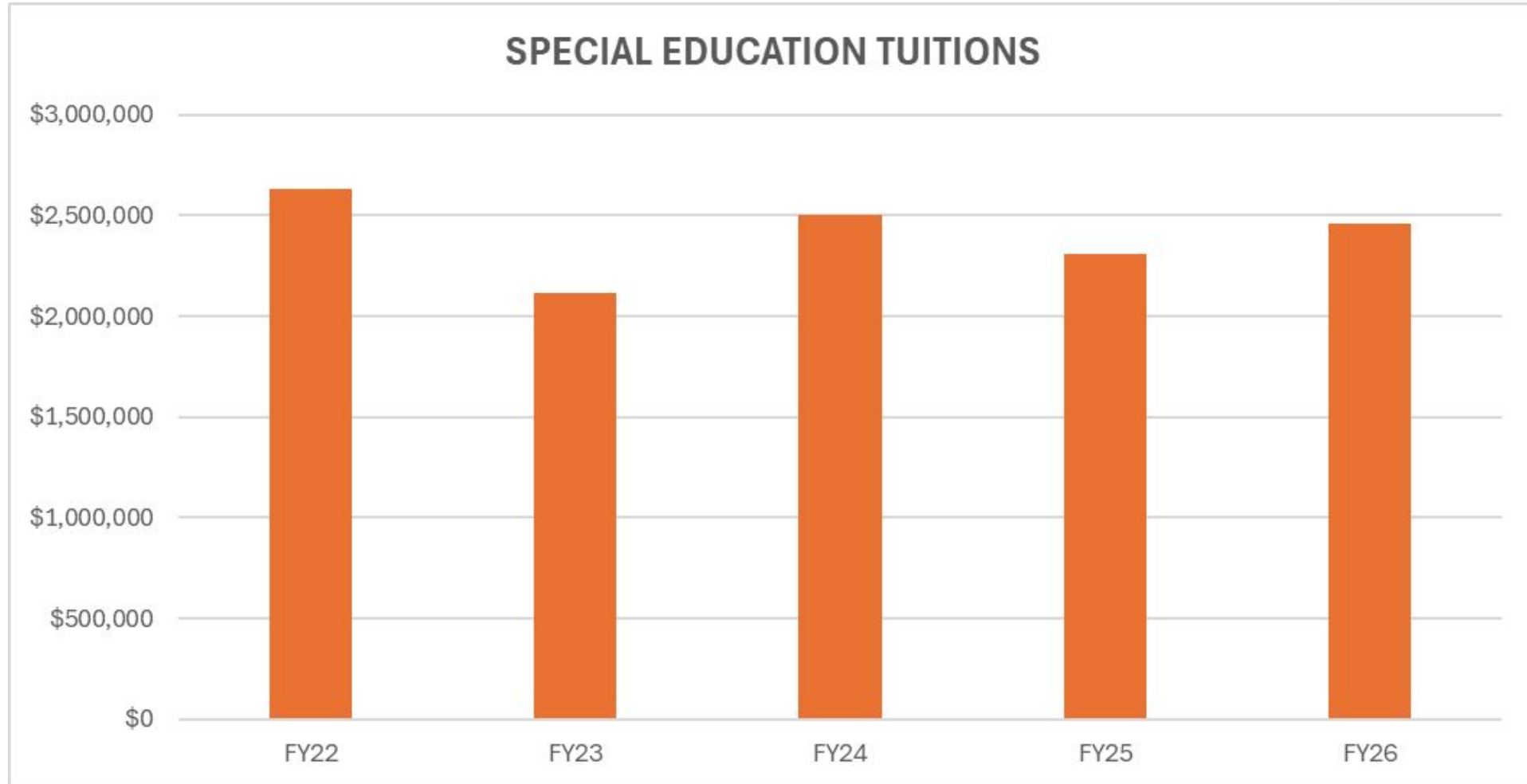
* No team for 2025 - 2026

** Co-op with shared expenses

Inflation Rates: Operational Services Division of MA

2011-2022	On average 2.0% - 2.5%
2021-2022	2.54%
2022-2023	14.0%
2023-2024	4.69%
2024-2025	3.67%
2025-2026	3.04%
<ul style="list-style-type: none">• The last five years, cumulatively, there has been a 25.4% increase in special education private school tuition rates that does not include individual school petitions for “reconstruction” increases. This is across the board and applied to every school district in the Commonwealth.	

Historical Trends: Out of District Costs



Historical Trends: Circuit Breaker Reimbursements

CIRCUIT BREAKER HISTORICAL									
Year	# of students	Total Eligible Expenses	Foundation	Net Claim	% Reimb	Total Reimbursement	Relief Pmt	Supplemental	Total Adjusted Reimbursement
FY19	14	\$1,385,991	\$595,431	\$790,560	75.00%	\$592,920	\$90,041	\$4,121	\$687,082
FY20	19	\$1,826,592	\$847,152	\$979,440	75.00%	\$726,908			\$726,908
FY21	14	\$1,541,638	\$676,928	\$864,710	75.00%	\$648,533			\$648,533
FY22	18	\$1,776,476	\$840,672	\$935,804	75.00%	\$701,856	\$249,157		\$951,013
FY23	17	\$2,342,295	\$781,490	\$1,560,807	75.00%	\$1,170,609			\$1,170,609
FY24	14	\$2,132,380	\$692,916	\$1,186,740	75.00%	\$1,036,019	\$141,015		\$1,177,034
FY25	16	\$2,645,208	\$827,536	\$1,416,758	75.00%	\$1,111,826	\$110,414		\$1,222,240
FY26	15	\$2,565,525	\$760,076	\$1,805,450	75.00%	\$1,297,918			\$1,297,918

FY26 Budget in Action: Difficult Decisions Have Already Been Made

We closed a **\$1.2 million budget gap** that was a result of what the district needed to maintain level service and the FY26 allocation from the town through painful cuts and significantly increased fees on families.



Personnel Reductions

Office Staff
Director of Curriculum & Instruction
Educational Support Professionals (ESPs)
Custodial



Frozen Professional Learning

Grant Funded Only
CPS Educator Led (Admin & Educators)



Increased Fees for Families

\$3000 Full-Day Kindergarten Tuition
70% ↑ Athletic Fee (\$250 - \$425)
29% ↑ Transportation Fee (\$350 - \$450)
\$180 Student Parking Fee

FY27 Recommended Budget: Line Item Overview

		Rollover from FY26 to FY27									
		\$1,505,911.00	**Estimated due to ongoing contract negotiations								
\$1,505,911		\$1,505,911.00	**Estimated due to ongoing contract negotiations								
		Staffing/Other Requests:									
		\$237,995.00	Increase to Utilities Budget								
		\$25,000.00	Increase to Custodial supplies/materials								
		\$303,403.00	Athletics								
		\$50,000.00	Increase in Transportation								
		\$262,513.00	Instructional Resources/Prof Dev/Supplies & Materials								
		\$300,000.00	begin funding FD Kindergarten								
		\$315,688.00	SPED								
\$1,494,599	0.00	\$1,494,599.00									
		Reductions:									
		(\$50,000.00)	Retirement savings (estimated)								
		added revenue									
(\$50,000)	0.00	(50,000.00)									
\$2,950,510	0.00	TOTAL REQUESTED									
<table border="1" style="width: 100%; background-color: #e0f0e0;"> <tr> <td style="text-align: right;">\$24,830,589.00</td> <td>FY26 BUDGET</td> </tr> <tr> <td style="text-align: right;">\$2,950,510.00</td> <td>FY27 Increase needed</td> </tr> <tr> <td style="text-align: right;">\$27,781,099.00</td> <td>TOTAL FY27 BUDGET REQUESTED</td> </tr> <tr> <td style="text-align: right;">11.88%</td> <td>PERCENTAGE NEEDED</td> </tr> </table>				\$24,830,589.00	FY26 BUDGET	\$2,950,510.00	FY27 Increase needed	\$27,781,099.00	TOTAL FY27 BUDGET REQUESTED	11.88%	PERCENTAGE NEEDED
\$24,830,589.00	FY26 BUDGET										
\$2,950,510.00	FY27 Increase needed										
\$27,781,099.00	TOTAL FY27 BUDGET REQUESTED										
11.88%	PERCENTAGE NEEDED										

FY27 Recommended Budget: Costs Covered by Grant Funding

Grant #	Grant Name	Amount Awarded	# of FTEs funded
262	Early Childhood Special Education Grant	\$10,646	0.40
240	Individuals w/ Disabilities SPED Entitlement	\$368,992	8.40
305	Title I Grant	\$34,106	0.10
140	Title II Grant	\$18,338	0.10
317	METCO Grant	\$376,455	2.00
318	Influence 100 METCO	\$1,000	
	TOTAL GRANT FUNDING	\$809,537	11.00

This funding and staffing are counted in our overall FTE but their salaries are in addition to the salary line item requested in the FY27 budget.

FY27 Recommended Budget: Revolving Account Balances

Fund	Fund Name	Fund Balance 1-26
#302	AP Fees	\$38,699
#303	PSO	\$35,155
#304	CEF	\$163,604
#313	RISE	\$33,550
#315	Athletics	(\$47,020)
#320	PreSchool	\$25,942
#321	High School	\$17,278
#322	Middle School	\$1,909
#323	Deer Hill	\$4,437
#324	Osgood	\$580
#325	Enrichment	\$9,168
#330	Kindergarten	\$229,970
#335	Transportation	\$11,317
#340	Facility Rentals	\$5,147
#345	Intramurals MS	\$16,265
#350	Summer Camp	\$1,087
#355	Lost Books	\$449
#391	School Committee Gifts	\$8,617
#392	Swim Team Donations	\$707
#393	Athletic Hall of Fame	\$1,827
#394	Musical	\$14,021
#395	Summer Institute Gifts	\$127
#40	Food Service	\$163,497
	TOTAL	\$736,333

The revolving accounts currently fund 28.9 FTE including 3 Kindergarten teachers, 3 Kindergarten ESPs, 1.8 PK, all cafeteria staff, some bus drivers, and some athletic staff.

FY27 Recommended Budget: Line Item Overview

FY27 DRAFT BUDGET WORKBOOK 2.10.26		
Basic Rollover from FY26 to FY27 (steps only%)		
		\$1,505,911.00 Rollover w/steps
		\$250,000.00 Substitutes
\$1,755,911		\$1,755,911.00
Staffing/Other Requests:		
		\$237,995.00 Increase to Utilities Budget
		\$25,000.00 Increase to Custodial supplies/materials
		\$203,403.00 Athletics - Transfers \$100,000 to athletic revolving
		\$40,000.00 Increase in Transportation
		\$262,513.00 Instructional Resources/Prof Dev/Supplies & Materials
		Fund Full-Day Kindergarten
		\$315,688.00 SPED
\$1,084,599	0.00	\$1,084,599.00
Reductions & Revenue:		
		(\$100,000.00) Retirement savings
		(\$225,000.00) Kindergardent tuition
		(\$125,000) METCO Grant
added revenue		(\$200,000) Spec Ed 240 & 262 Grants
(\$650,000)	0.00	(650,000.00)
\$2,190,510	0.00	TOTAL REQUESTED
		\$24,830,589.00 FY26 BUDGET
		\$2,190,510.00 FY27 Increase needed
		\$27,021,099.00 TOTAL FY27 BUDGET REQUESTED
		8.82% PERCENTAGE NEEDED
		Town allotment
		\$2,190,510 School Need
		(\$2,190,510.00) shortfall

Proposed FY27 Level Service Budget *(as of 2/10/26)*

This proposed budget maintains our 2025 - 2026 level of service - continues current class sizes, honors contractual obligations, and moves us toward the goals outlined in our strategic plan.

\$27,021,099*

TOTAL OPERATING BUDGET

8.82%*

INCREASE OVER FY26

\$2,190,050*

DOLLAR INCREASE

** All amounts are estimated due to ongoing contract negotiations.*

FY27 Budget Funding Gap as of 2/10/26

* All amounts are estimated due to ongoing contract negotiations.

Possible Funding Gap	\$1,320,980	\$1,957,287
Fully Funded Full Day Kindergarten	\$0	\$300,000
Instructional Technology & Facilities	\$50,000	
Supplies and Materials, Professional Development, Curriculum & Instruction	\$200,000	
Retirement Savings <i>**We anticipate this may change over time leading to increased savings to the district</i>	\$100,000	
Stipends, Clubs & Athletics	\$125,000	
Staff across all schools, district, and central office (10-15 FTE) <i>**FTE is not the same as # of staff impacted</i>	\$845,980	\$1,207,287
	\$1,320,980	\$1,957,287

Ongoing & Sustainable CPS Budgeting

Larger Class Sizes
Fewer Opportunities for Students
Less Individualized Attention (*IEP services will remain intact*)
Declining reputation & property values



**Without Investing in
CPS**

Maintain Class Sizes
Maintain Blue Ribbon Standards
Maintain & Increase Top Test Scores
Secure Student Opportunities & Experiences



**With Investing in
CPS**

Proposition 2 ½ Override Considerations

Consensus

School Committee
Selectboard
Advisory Committee

Sustainable Plan

An operational override plan must both support our community for FY27 - FY32

Accurate Projections

All community departments must be able to accurately project budget needs for the next 5 years

Ongoing Solution

We need to change the narrative around Prop 2 ½ Override so it becomes part of the ongoing municipal funding solution

Debt Exclusion Override: When Will We Need It?

CMS & CHS Feasibility Study
Spring 2026

***Approximate MSBA reimbursement rate = 30%*

CMS & CHS Building Project
Winter 2027, Spring 2027, or
Winter 2028

***Approximate MSBA reimbursement rate = 30%*

CPS Next Steps

Continue to work closely with the Town Manager

Joint School Committee, Selectboard, and Advisory FY27 budget presentation - FEBRUARY 10, 2026

Continued updates will be provided at each School Committee meeting (2/25, 3/4, and 3/18)

Public School Committee Budget Hearing to be held on March 18 at 5:00pm

School Committee vote on proposed FY27 Budget on March 25, 2026

Questions?

Thank you for your continued support of Cohasset Public Schools.

Dr. Sarah Shannon
Superintendent's Office
143 Pond Street, Cohasset, MA 02025
www.cohassetk12.org