



FY27 Operating Budget Presentation

February 4, 2026

Annual Budget

- The annual budget is the financial expression of the educational program of the school department, and it reflects the goals and objectives of the School Committee to meet the needs of all students.
- The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community an orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.
- Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.
- The Superintendent will serve as budget officer, but they may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration

Budget Development To-Date

Date	Action Step
10/27/2025	Town Manager & School Superintendent develop annual policy agreement on allocation of projected FY26 General Fund revenue growth.
12/04/2025	Town Council conducts joint meeting with School Committee in accordance with Town Charter to review financial condition and financial policies of the Town.
12/19/2025	Site / Department FY27 budget requests due to Administration.
December 2025	Central Office & Principal Budget Development Meetings.
02/04/2026	School Committee - Initial Budget Presentation

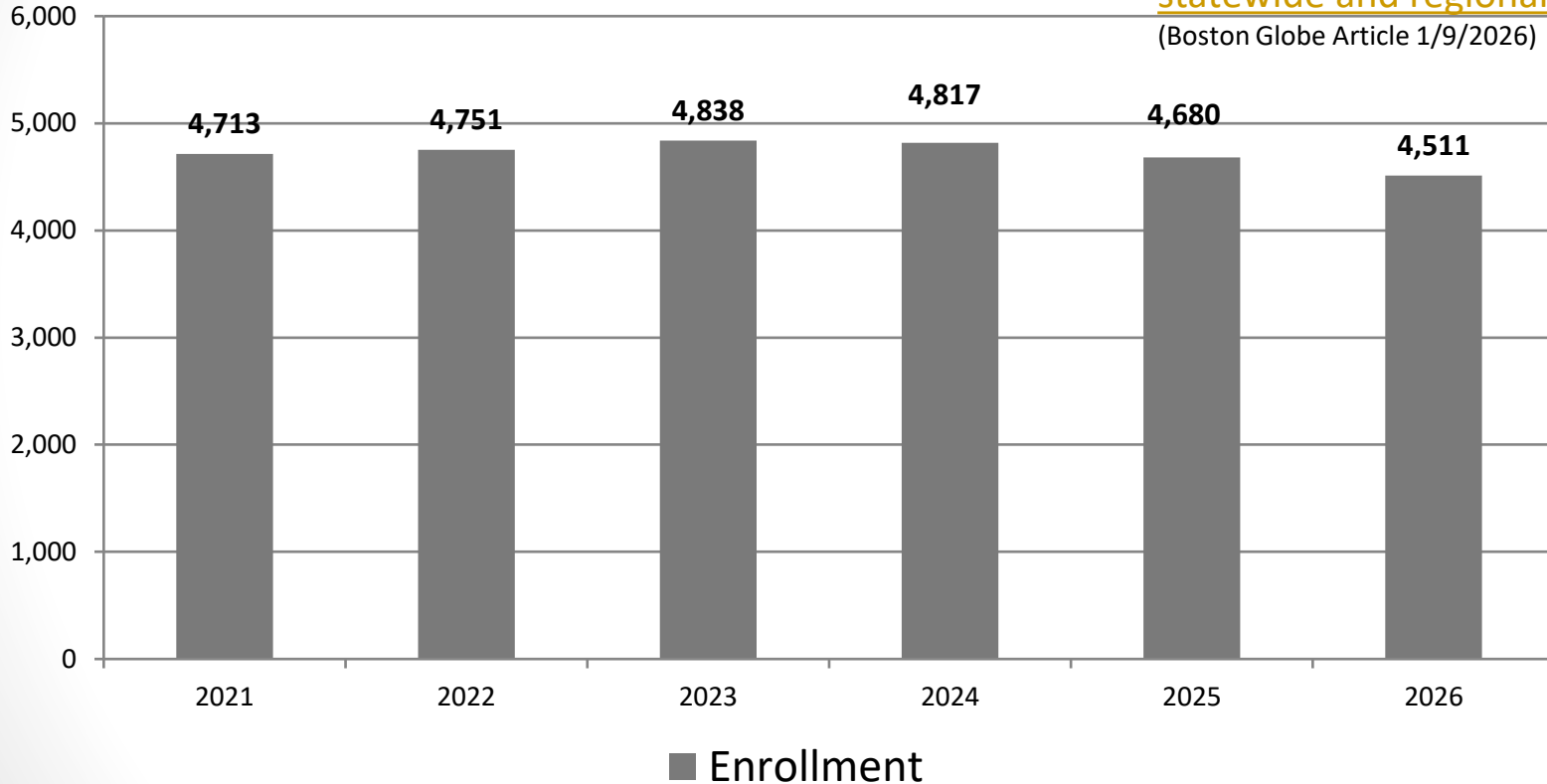
Superintendent Priorities

- Presenting a balanced budget
- Support goals of District Improvement Plan
 - Curriculum and Instruction as a priority
 - Facilities: Maintenance and Operating Costs
- Attend to a diverse set of student needs
- Remaining competitive regionally
- Continued focus on equitable allocation of resources
- Efficient and Effective Systems
 - Appropriate class sizes, caseloads
- Sustainability
 - Fiscal responsibility; preserving programs

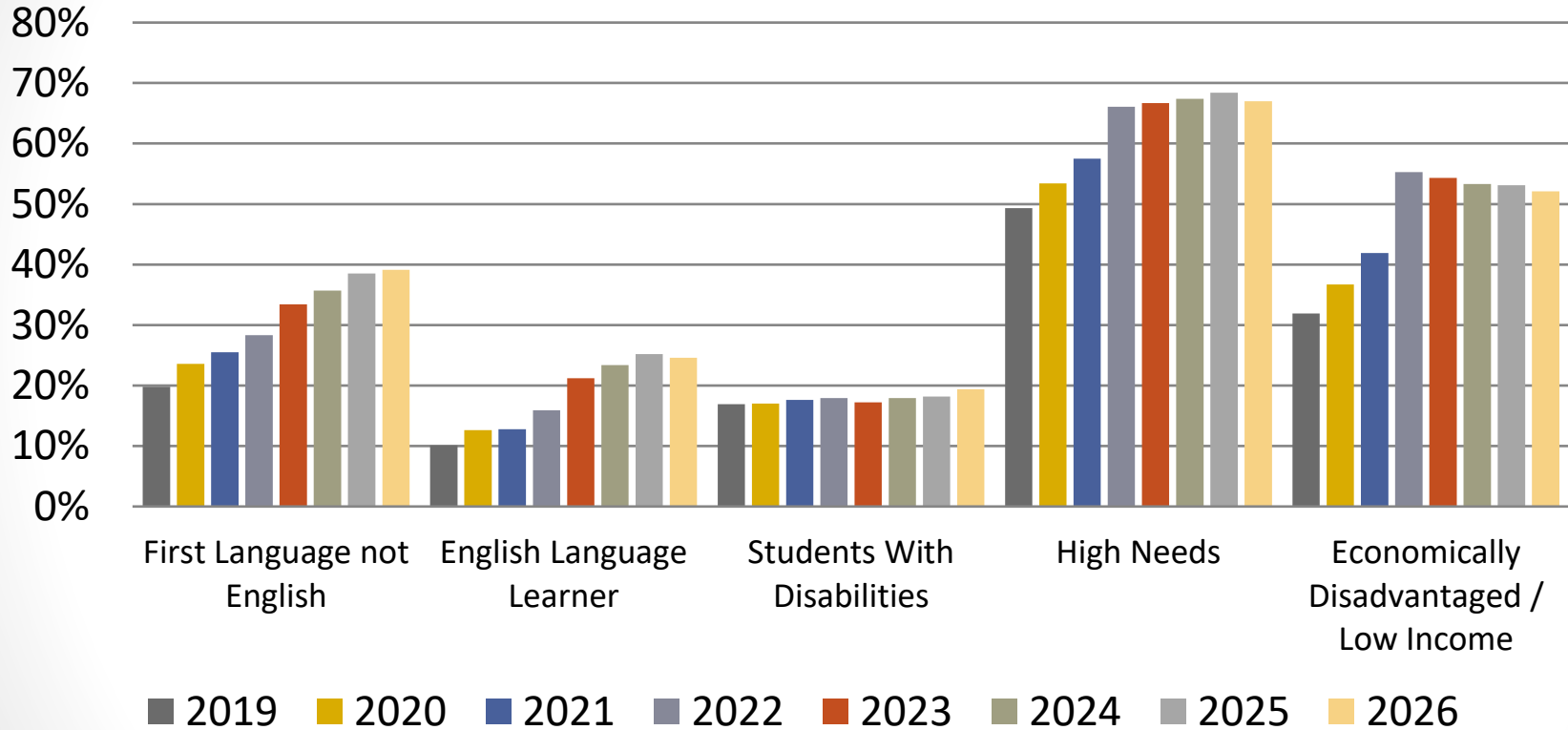
District Enrollment FY 21-26

Decreased enrollment is a statewide and regional trend

(Boston Globe Article 1/9/2026)

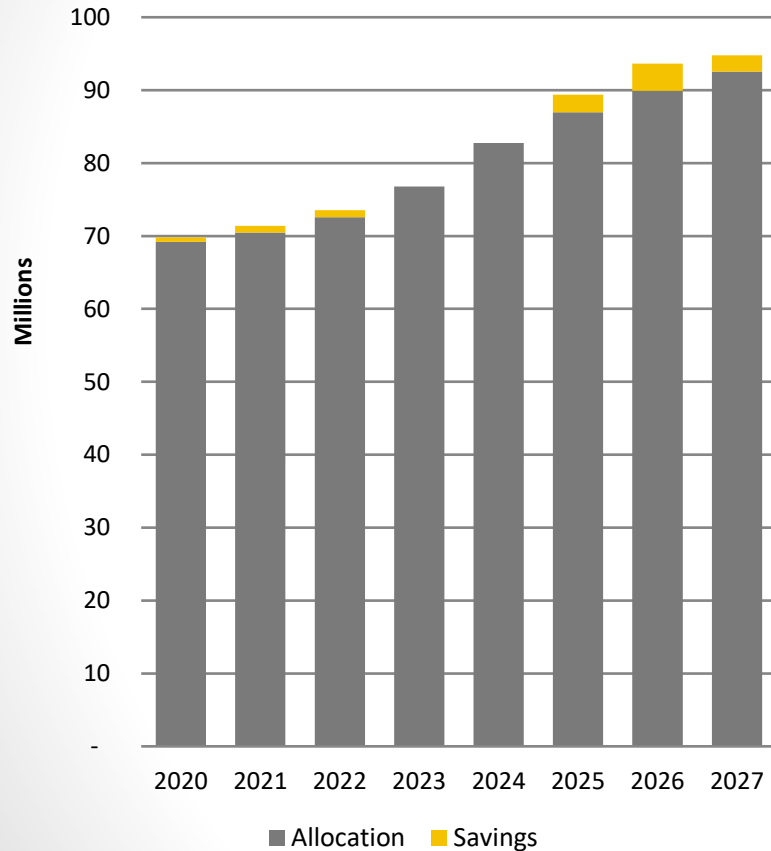


Barnstable School Enrollment Trends Subgroups



Source: <https://profiles.doe.mass.edu/profiles/student>.

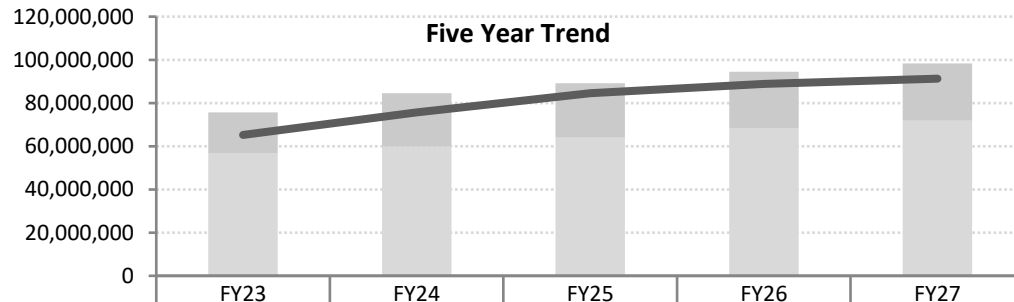
General Fund Allocation



Fiscal Year	Allocation	(\$ Chg.	Savings Use	Total
2020	69,202,978	2,143,356	600,000	69,802,978
2021	70,454,703	1,251,725	950,531	71,405,234
2022	72,570,368	2,115,665	950,531	73,520,899
2023	76,781,611	4,211,243	-	76,781,611
2024	82,761,867	5,980,256	-	82,761,867
2025	86,954,260	4,158,543	2,421,520	89,375,780
2026	89,896,868	3,476,816	3,725,832	93,622,700
2027	92,529,462	2,632,594	2,249,383	94,778,845

Chapter 70.

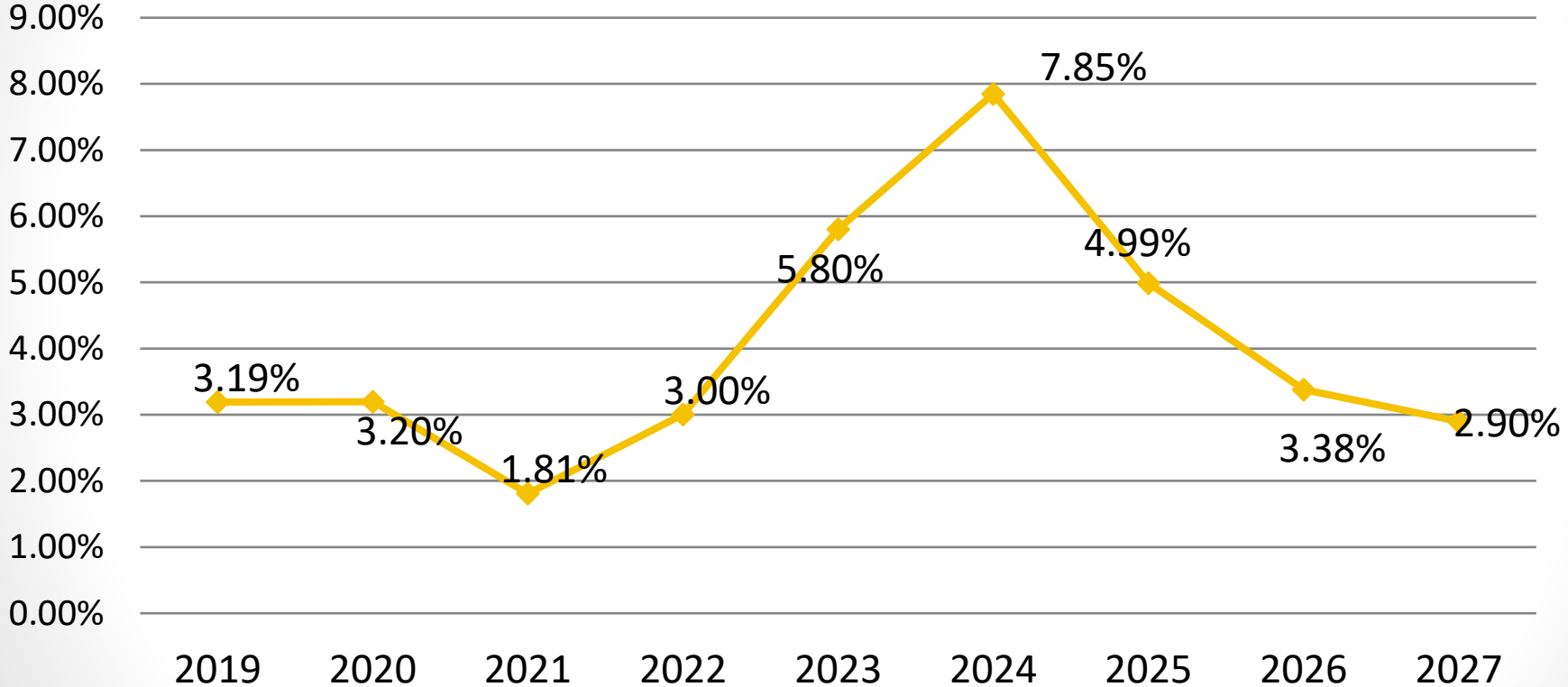
	FY25	FY26	FY25 to FY26 Change	FY25 to FY26 Pct. Chg.	FY27	FY26 to FY27 Change	FY26 to FY27 Pct. Chg.
Enrollment	5,306	5,230	-76	-1.43%	5,038	-192	-3.67%
Foundation budget	88,879,328	91,282,282	2,402,953	2.70%	92,442,313	1,160,032	1.27%
Required district contribution	63,910,403	68,459,559	4,549,156	7.12%	71,854,310	3,394,751	4.96%
Chapter 70 aid	25,303,877	26,088,377	784,500	3.10%	26,466,227	377,850	1.45%
Required net school spending (NSS)	89,214,280	94,547,936	5,333,656	5.97%	98,320,537	3,772,601	3.99%



■ C70 Aid	18,706,196	24,752,053	25,303,877	26,088,377	26,466,227
■ Required District Contribution	56,888,584	59,790,057	63,910,403	68,459,559	71,854,310
— Foundation Budget	65,238,260	75,594,780	84,542,110	88,879,328	91,282,282

General Fund Allocation Growth

Allocation Chg. (Excluding Savings)





Revolving account offsets

Barnstable Public Schools – FY27

School Choice Revolving Fund

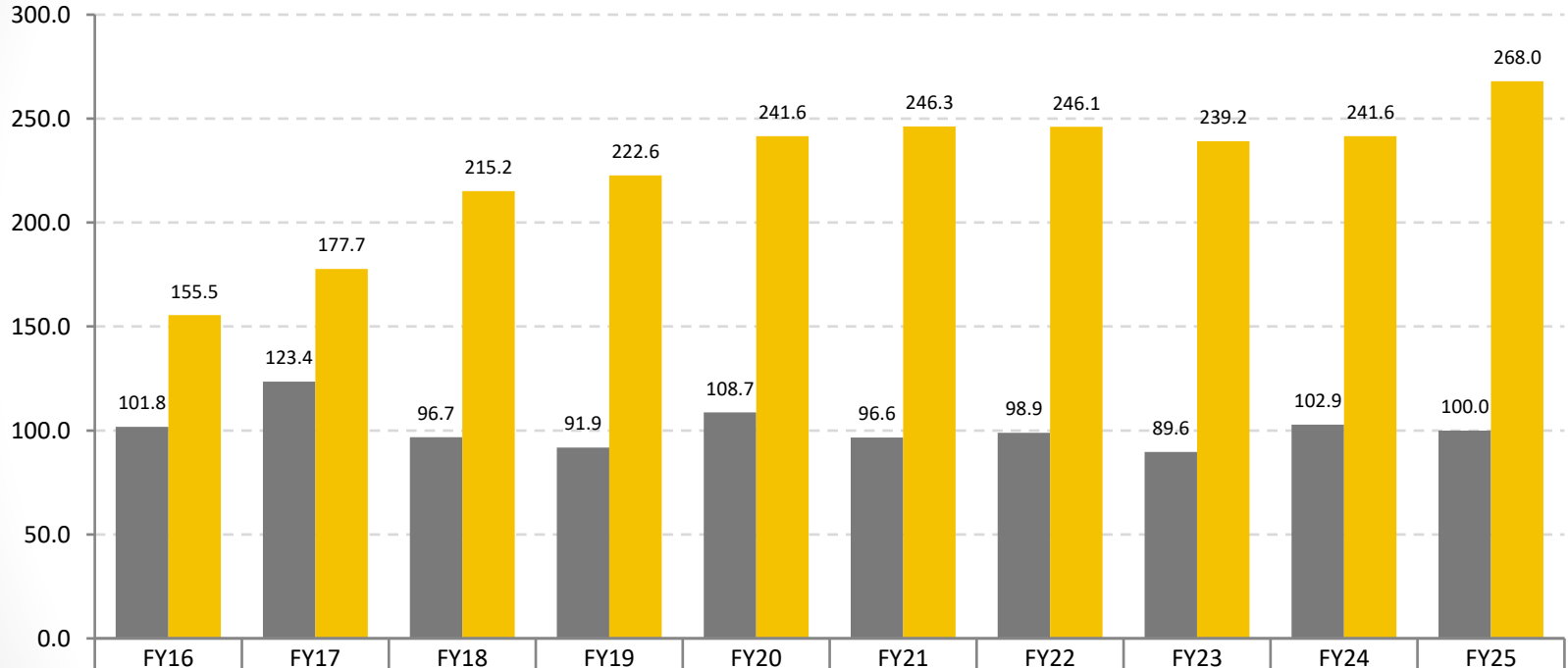
- The inter-district school choice program under [G.L. c. 76, § 12B](#), allows families to enroll their children in schools in communities other than the city or town in which they reside.
- Tuition is paid by the sending district to the receiving district.
 - The regular day school choice tuition rate is \$5,000 per student for school districts
 - \$9,727 per student for Commonwealth virtual schools
 - An incremental cost is also added to the tuition for each special education student reflecting the additional cost of the services that they are receiving.
- Districts may elect not to enroll school choice students if no space is available

School Choice Revolving Fund

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed
Starting Balance	1,085,172	1,704,897	1,951,104	1,680,038	803,811	557,753	1,412,217
Revenue	568,333	611,207	533,934	601,912	642,979	600,000	600,000
Expense	-	(365,000)	(805,000)	(1,478,139)	(889,037)	(600,000) (345,536)	(600,000)
Closing Balance	1,704,897	1,951,104	1,680,038	803,811	557,753	1,412,217	1,412,217

School Choice Revolving Fund

Barnstable school choice enrollment trends



■ Receiving	101.8	123.4	96.7	91.9	108.7	96.6	98.9	89.6	102.9	100.0
■ Sending	155.5	177.7	215.2	222.6	241.6	246.3	246.1	239.2	241.6	268.0

Circuit Breaker

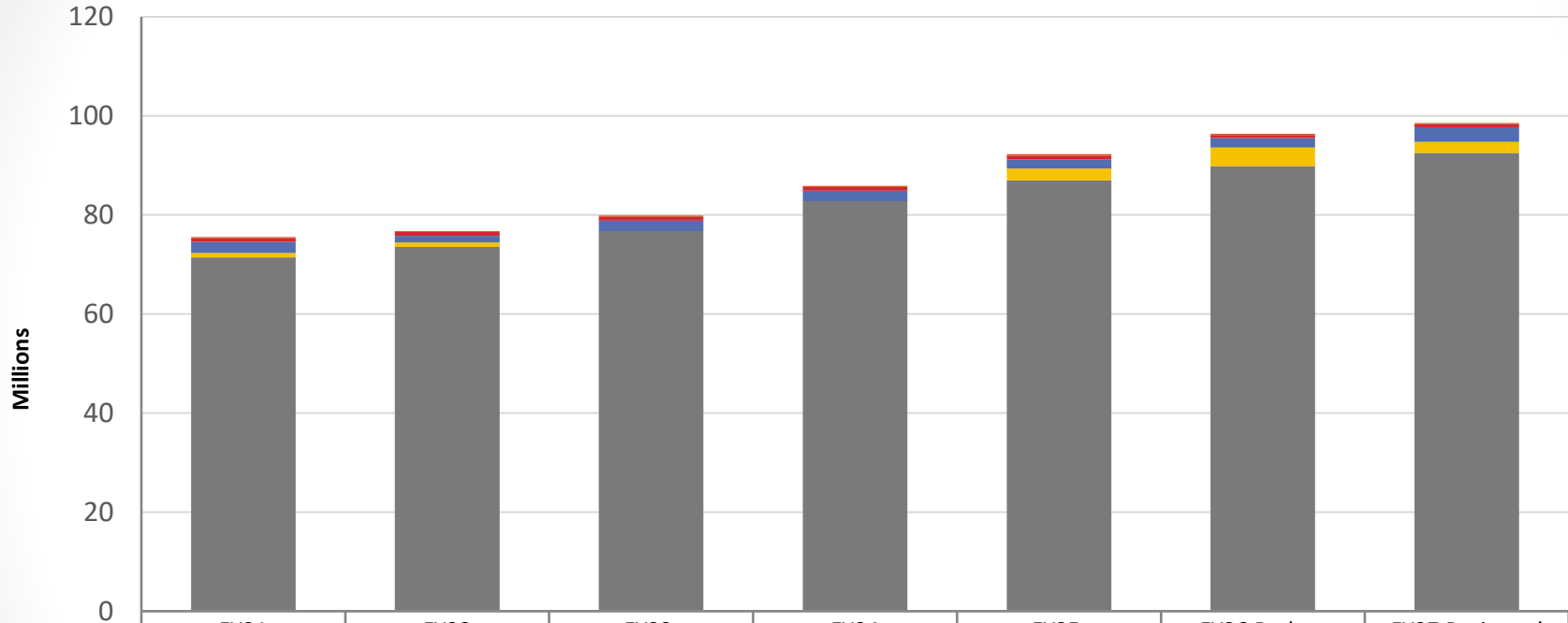
- The state special education reimbursement program, started in FY04 to provide additional state funding to districts for high-cost special education students.
- The threshold for eligibility is tied to four times the state average foundation budget per pupil (FY26 \$53,431) as calculated under the chapter 70 program. Reimbursement rates for FY26 have yet to be released.
- Circuit breaker reimbursements are for the district's prior year's expenses.
- Standard rates for each type of service are established annually by DESE based on statewide surveys and are used to calculate the reimbursable cost for each student
- Funds may be expended by the school committee in the year received or in the following fiscal year for any special education- related purposes, without further appropriation

Circuit Breaker

FY25 CIRCUIT BREAKER STUDENT DETAILS						FY26 REIMBURSEMENT			
Eligible Students Claimed	Total Eligible Expenses	Foundation Amount	Net Instructional & Tuition Costs	Eligible Transp. Costs	Net Claim	Instructional & Tuition @ 75% Reimb	Transp. Reimb @ 61.36%	Prior Year Adj.	Total Reimb
63	7,194,608	3,302,397	2,830,535	1,061,676	3,892,211	2,122,901	651,444	196,678	2,971,023

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget	FY27 Proposed
Starting Balance	1,826,698	1,749,511	2,107,409	2,087,152	1,854,306	1,972,483	2,971,023
Revenue	1,749,511	2,107,409	2,087,152	1,854,306	1,972,483	2,971,023	2,000,000
Expense	(1,826,698)	(1,749,511)	(2,107,409)	(2,087,152)	(1,854,306)	(1,972,483)	(2,971,023)
Closing Balance	1,749,511	2,107,409	2,087,152	1,854,306	1,972,483	2,971,023	2,000,000

Fund Allocation



	FY21	FY22	FY23	FY24	FY25	FY26 Budget	FY27 Projected
Transportation	200,000	200,000	200,000	200,000	300,000	200,000	200,000
School Choice	750,000	765,000	805,000	748,139	750,000	600,000	600,000
Circuit Breaker	2,229,181	1,336,352	2,107,409	2,087,152	1,843,876	1,947,778	2,971,023
Savings	950,531	950,531	0	0	2,421,520	3,725,832	2,249,383
General Fund	71,405,234	73,520,899	76,781,611	82,814,860	86,954,260	89,896,868	92,529,462



Budget Outlook

Barnstable Public Schools – FY27

Site / Dept. Priorities

- 59 Submissions from 18 sites.
- Net cost of requests \$1.8 million.
- Position requests 21.9 FTE.
- Major submission themes:
 - Special Education Teachers
 - Interventionists, Counselors, and Social Workers
 - Contracted Services / Inflationary Increases
 - Custodial Supplies
 - Equipment – Technology and Custodial

Budget Assumptions

Category	Change	YoY
<u>Preliminary</u> Revenue Share Allocation	\$92,529,462 2.99%	↓
Revolving Fund Offset (<i>Prior Year Revenue</i>)	\$1,023,245	↑
Salary / Wages	\$3,227,986	↓
Special Education <u>Increase</u> (tuition & transp.)	\$564,275	↓
Inflationary Adjustments, Software, Utilities	\$539,086	↑
Savings Account Support – ESSER (Year 2 of 4)	\$1,349,383	↓
Savings Account Support – Recurring Savings Support	\$900,000	—

Current State

(Excludes department requests except for contractual & inflationary obligations)

	Fiscal Year 2026	Fiscal Year 2027 Projected	FY26-27 Change(\$)	FY26-27 Change(%)
<u>Expense</u>				
Salary & Wages	74,940,997	78,168,983	3,227,986	4.30%
Supplies	2,181,610	1,628,610	(553,000)	(25.34)%
Operating / Contracted Services	16,500,093	15,684,040	(816,053)	(4.94)%
Total Expense	93,622,700	95,481,643	1,858,943	1.98%
<u>Funding</u>				
General Fund	93,622,700	94,778,845	1,156,145	1.23%
Appropriation	89,896,868	92,529,462	2,632,594	2.92%
Savings Account	3,725,832	2,249,383	(1,476,449)	(39.62)%
Surplus (Deficit)	0	(702,798)		

School Savings Account

Balance on July 1, 2025	14,741,358			3,446,151
Operating Budget	(1,349,383)		ESSER	
Capital Program	(2,843,000)			
Additional Operating Budget Support	(900,000)			
One-Time Purchases	(1,350,000)		Culinary Kitchen (1M), BIS MSBA (350k)	
FY26 Returned Appropriations	119,560			
FY26 Returned Appropriations - Fixed Costs	955,468			
FY26 Excess Revenue	2,000,000			
Balance on July 1, 2026	11,374,003			(3,367,355)

Next Steps

Date	Action Step
02/11/2026	School Committee Budget Roundtable Review
03/04/2026	School Committee Meeting Budget Review
03/18/2026	FY27 School Budget Public Hearing
04/01/2026	Budget Adoption
04/02/2026	Proposed Budget Submitted to Town Manager