

FY27 CPS SUPERINTENDENT'S RECOMMENDED BUDGET

December 17, 2025

Presentation to Concord School Committee

The Budget Story

- Maintaining Level Service
- Supporting Initiatives and Goals
- Declining Enrollment
- In-District Special Education Programming
- Possibility of Revenue in Special Education Programming
- Success of Grant Funding
- No Additional Staffing
 - (math specialists, curriculum leadership, content support for programs)

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 FY27 BUDGET + OPEN HEARING (JANUARY 2026)

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 FY27 BUDGET (AS NEEDED)

Budget Objectives

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

FY27 CPS BUDGET SUMMARY - BY DESE FUNCTION

Expense Category	FY26 Adopted Budget (*)	FY27 Proposed Budget	\$ Difference	% Difference
District Administration	1,394,702	1,465,373	70,671	5.1%
Teaching & Instructional Support	37,827,290	39,007,580	1,180,290	3.1%
Other School Services	3,412,901	3,569,541	156,640	4.6%
Maintenance	4,159,868	4,287,737	127,869	3.1%
Fixed Charges	278,237	335,900	57,663	20.7%
Community Services	111,264	115,158	3,894	3.5%
Fixed Assets	346,000	355,081	9,081	2.6%
Programs with Other Districts	101,772	(194,455)	(296,227)	-291.1%
Grand Total	47,632,034	48,941,915	1,309,881	2.75%

Notes

1) FY26 Adopted Budget excludes funds appropriated and added to FY26 budget for McKinney-Vento homeless transportation

2) Programs with Other Districts - Offsets for Circuit-breaker and IDEA grant are greater than budgeted out of district gross tuition costs; C/Breaker and IDEA funds can be redirected to offset other special education costs, but are shown as above for comparability to FY26

FY27 Budget Key Drivers

- **Declining out of district enrollment; decreased from 13 to 6 out of district placements**
- **CASE Transportation increases – impact of reduced OOD enrollments realized on a lag basis due to CASE allocation formula**
- **Enrollment related staffing adjustments (reductions)**
- **Reallocation of staffing to meet student and program needs**

FY27 CPS BUDGET – FTE SUMMARY

- Overall reduction of 1.55 FTEs compared to FY26 Budget
- Increases
 - Tutors / Aides increase of 1.78 FTEs across CPS
 - Admin / Ops: 2.0 FTE adds for Special Education Administrators, funded by reallocations of savings from below
- Reductions
 - Elimination of 1.0 FTE ELA Specialist role at Thoreau
 - Remainder (4.33 FTEs) is primarily enrollment related reductions

Key Drivers – by DESE 1000 FUNCTION

District Administration (1000)

- **Increase of \$71K (5.1%) over FY26 Budget**
- \$36K Salary increases
- \$18K Contract services – communications firm, web hosting
- \$16K Administrative software costs

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000)

- **\$1.180M, 3.1% increase over FY26 Budget**
 - Teacher/professional salaries increased by \$971K (3.3%)
 - Includes 3.0% COLA, plus step and lane increases
 - Includes 2 FTE Special Education Administrators added in FY26 for elementary schools
 - Previously one SPED administer supporting all three elementary schools
 - Enrollment related reductions of 3.0 FTE's
 - Assumes (3) CTA members opt in to early retirement incentive (in addition to other staff retirements district has previously notified of and are also factored in)
 - Non-teacher salaries increased by \$274K (4.5%)
 - Increase of 0.53 FTE
 - \$20K decrease in Title I funding factored in, impacting general fund

Key Drivers – by DESE 1000 FUNCTION

Teaching & Instructional Support (2000) CONT'D

- Instructional supplies / materials decreased by \$31K
- Contract services decreased by \$23K
 - Cartwheel mental health services added, \$32K
 - Translation services decreased \$20K due to grant funded translation printer/copier
 - \$40K reduction in special education contract services

Key Drivers – by DESE 1000 FUNCTION

Other School Services (3000)

- **Increase of \$157K (4.6%) over FY26 Budget**
- Special Education CASE transportation assessment increased by \$83K vs. FY26 budget
 - Assessment formula based on prior years ridership at time of budget development; impact of lower CPS OOD enrollments will be reflected in FY27 / FY28
- 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 \$128K (3.1%) over FY26 Budget**
- Primarily driven by \$63K in utilities increases – heat, electricity, water/sewer (5%)
- Contractual increases for custodial and maintenance staff

Key Drivers – by DESE 1000 FUNCTION

Fixed Charges (5000)

- **Increase of \$58K (21%) over FY26 Budget**
- \$57K insurance premium increases for property and liability coverages;
 - Primarily due to full year property coverage for Ellen Garrison Building; increased building value relative to Peabody/Sanborn
 - Insurance increase also factors in rate increases for property and liability coverages; separate from the asset value coverage increase noted above.

Key Drivers – by DESE 1000 FUNCTION

Out of District Tuitions (9000)

- **\$296K decrease from FY26 Budget (net)**
 - Gross tuition costs for special education, prior to offsets, decreased from \$1.452M to \$0.726M, equating to (\$726K) decrease
 - Budget offsets from Circuit-breaker and IDEA grant decreased by \$430K
 - Circuit-breaker decrease from (\$830,000) to (\$400,000)
 - IDEA offset level with FY26 offset at (\$520,000)

Salaries / Non-Salary accounts Breakout

Expense Category	FY26 Adopted Budget	FY27 Proposed Budget	\$ Difference	% Difference
Salary Accounts	40,833,021	42,132,320	1,299,299	3.2%
Non-Salary Accounts	6,799,013	6,809,595	10,582	0.2%
Total	47,632,034	48,941,915	1,309,881	2.8%

Other Funding Sources – FY27 projections

Additional Items for Town Meeting

Request the creation of a Special Education Reserve Fund

- Section 24 of Chapter 218 of the Acts of 2016 provides for the establishment of a Special Education Stabilization fund. The law enables municipal and regional districts to establish a reserve fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition, transportation and recovery high school tuition.

Special Education Reserve Fund (Cont'd)

Establishing, Funding and Making Payments from the Stabilization Fund

- In order to establish the fund the law requires a majority vote by both the School Committee and local legislative body.
- Once the fund is established, the school committee may include a separate line item in their annual budget request to appropriate monies into the stabilization fund. The balance in the reserve fund cannot exceed two percent of the annual net school spending of the school district.
- Funds in the reserve fund can only be expended or transferred out after a majority vote of both the School Committee and Selectmen

Special Education Reserve Fund (Cont'd)

Why Now ?

- Due to low OOD tuition costs in CPS, C-Breaker reimbursements and reserves will be at historically low levels
- As a result, there will be limited funds to offset unanticipated OOD tuition costs
- The intent of this article would be only to CREATE the reserve fund
- It can be funded at a later time, when the town and/or schools have the capacity to do so

QUESTIONS ?

REFERENCE SLIDES

Appropriation of McKinney Vento homeless transportation reimbursement to Concord Public Schools funds is treated separately

The next slide shows the mechanism for adding this to the FY26 CPS Budget as voted at 2025 Town Meeting

ARTICLE 23: CONCORD PUBLIC SCHOOLS BUDGET

- **ARTICLE 10.** To determine whether the Town will appropriate the sum of \$47,632,034, or any other sum, for the necessary and expedient purposes of the public schools of the Town for the fiscal year ending June 30, 2026; and that the same be expended only for such purposes and under the direction of the Concord School Committee; **and further that an additional sum of \$69,906, or any other sum, be transferred from Free Cash, said sum representing the specific amount anticipated to be received by the Town in June 2025, on behalf of Concord Public Schools, through the McKinney-Vento Homeless Transportation program, for the purpose of reimbursing additional transportation expenses arising from students residing at the temporary housing shelter at 740 Elm St, Concord, MA, such sum requiring further municipal appropriation by Town Meeting; or take any other action relative thereto.**

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