

CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

To: Concord, Concord-Carlisle School Committees

From: Robert Conry, Assistant Superintendent of Finance and Operations

Cc: Dr. Laurie Hunter, Superintendent of Schools

Date: March 4, 2026

Subject: CCRSD FY27 Proposed Budget - Adjustments

I am writing to provide an update on the CCRSD School Committee Proposed Budget for FY27. Adjustments to the initial proposed budget are outlined below.

Revenue Adjustments

Revenue Account	FY27	FY26	Difference	Diff. %	3-4-26 Adj's	Revised Budget
Chapter 70	\$ 3,548,073	\$ 3,421,429	\$ 126,644	3.7%	\$ 151,050	\$ 3,699,123
Excess & Deficiency (E&D)	\$ 300,000	\$ 300,000	\$ -	0.0%	\$ -	\$ 300,000
Misc Revenue	\$ 25,000	\$ 30,000	\$ (5,000)	-16.7%	\$ -	\$ 25,000
Interest	\$ 250,000	\$ 275,000	\$ (25,000)	-9.1%	\$ -	\$ 250,000
Charter Reimbursement	\$ 40,000	\$ 25,000	\$ 15,000	60.0%	\$ (18,905)	\$ 21,095
Chapter 71	\$ 810,000	\$ 825,815	\$ (15,815)	-1.9%	\$ (41,880)	\$ 768,120
Total	\$4,973,073	\$4,877,244	\$ 95,829	2.0%	\$ 90,265	\$ 5,063,338

Adjustments are based off the Preliminary FY27 DLS Cherry Sheet of Municipal Revenue Estimates

The FY27 Revenue budget increases overall by 90,265.

Health Care Budget Adjustments

Based on MIA's communication of FY27 premium rates in February 2026, the FY27 budget for health insurance costs is being reduced by \$156,422.

Capital Plan Funding and OPEB

Feedback from the towns was not supportive of utilizing Capital Stabilization as the mechanism to fund large future capital projects, such as Memorial Field turf replacement. Based on this feedback, the district is not seeking to direct any funds to Capital Stabilization in FY27.

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Instead, it will budget the specific capital projects planned for FY27 as part of its Capital Assessment, and reduce the OPEB Trust contribution by that same amount. The revised capital project budget is shown below.

CCRSB Proposed FY27 Capital Project Budget		
Project / Description	FY27	Notes
Classroom Painting, hallways, bathrooms	\$15,000	50% of classrooms in FY27 (3rd and 4th floor) after touchscreens are replaced, all bathrooms in FY27; remaining classrooms in FY28, hallways in FY29
Paint / Numbers in the Parking Lots (especially the upper turf)	\$12,000	Upper will be priority, seek to do as much as possible for funding allocated
Football field turf	\$80,000	Doug White Turf Replacement - Design costs only in FY27
VFD irrigation control	\$15,000	Controls pump speed, existing unit no longer functional, without this pump motor can break
Special Education 7D 8 passenger van	\$60,000	Replacing a 2008 model year van
RTU 15 communication controller	\$14,000	Music room and nearby hallway (not auditorium)
F350 utility body plow truck (Maintenance Dept)	\$90,000	To replace 2005 Van (M-10)
TOTAL	\$286,000	
Summary - by Budget Account		
	FY27 BUD	
Capital - Vehicle Acquisition	\$150,000	
Capital - Building Improvements	\$29,000	
Capital - Grounds Improvements	\$107,000	
Subtotal	\$286,000	

OPEB Budget Reduction

To fund the FY27 Capital Projects, the OPEB Budget will be reduced by \$286,000 - from \$375,000 to \$89,000 for FY27.

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Summary of Changes by DESE Function (Vote)

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY26 ADOPTED BUDGET	FY27 PRELIM PROPOSED BUDGET	March 2026 Revisions	Revised FY27 Proposed Budget	Change (\$) FY27 BUD vs. FY26 BUD	Change (%) FY27 BUD vs. FY26 BUD
1000	DISTRICT ADMINISTRATION	1,104,248	1,183,873		1,183,873	79,625	7.2%
2000	TEACHING & INSTR. SUPPT.	21,509,474	21,838,863		21,838,863	329,389	1.5%
3000	OTHER SCHOOL SERVICES	3,710,816	3,868,492		3,868,492	157,676	4.2%
4000	MAINTENANCE & OPERATIONS	2,978,685	3,054,117		3,054,117	75,432	2.5%
5000	FIXED CHARGES	4,510,733	5,055,612	(442,422)	4,613,190	102,457	2.3%
7000	FIXED ASSETS	366,562	387,232	286,000	673,232	306,670	83.7%
8000	DEBT SERVICE	3,795,034	3,569,161		3,569,161	(225,873)	-6.0%
9000	OUT OF DISTRICT TUITIONS	2,409,400	2,086,596		2,086,596	(322,804)	-13.4%
	TOTAL	40,384,952	41,043,946	(156,422)	40,887,524	502,572	1.24%

Operating vs. Capital breakout	FY26 ADOPTED BUDGET	FY27 Revised Budget	Increase \$	Increase %
Operating Budget	36,589,918	37,032,363	442,445	1.21%
Capital Budget	3,795,034	3,855,161	60,127	1.58%
Total	40,384,952	40,887,524	502,572	1.24%
Capital Budget includes Debt Service plus \$286,000 in FY27 Capital Projects				

MOTION: That the Concord-Carlisle Regional School Committee votes to approve the adjustments to the FY27 Budget as presented tonight.

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Revised FY27 Assessments to Towns

Assessment Comparison - Total (Operating plus Capital/Debt)				
	Concord	Carlisle	Total	
FY2026	27,209,557	8,298,151	35,507,708	
FY2027	26,810,821	9,013,365	35,824,186	
Difference	-398,736	715,214	316,478	
	-1.47%	8.62%	0.89%	
Assessment comparison - Operating				
	Concord	Carlisle	Total	
FY2026	24,301,422	7,411,252	31,712,674	
FY2027	23,925,619	8,043,406	31,969,025	
Difference	-375,803	632,154	256,351	
	-1.55%	8.53%	0.81%	
Assessment comparison - Debt Service / Capital only				
	Concord	Carlisle	Total	
FY2026	2,908,135	886,899	3,795,034	
FY2027	2,885,202	969,959	3,855,161	
Difference	-22,933	83,060	60,127	
	-0.79%	9.37%	1.58%	

Note: The Capital Project portion of the Debt/Capital assessment is \$286,000 (Concord \$214,042, Carlisle \$71,958), the remainder is debt service expense.