

CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

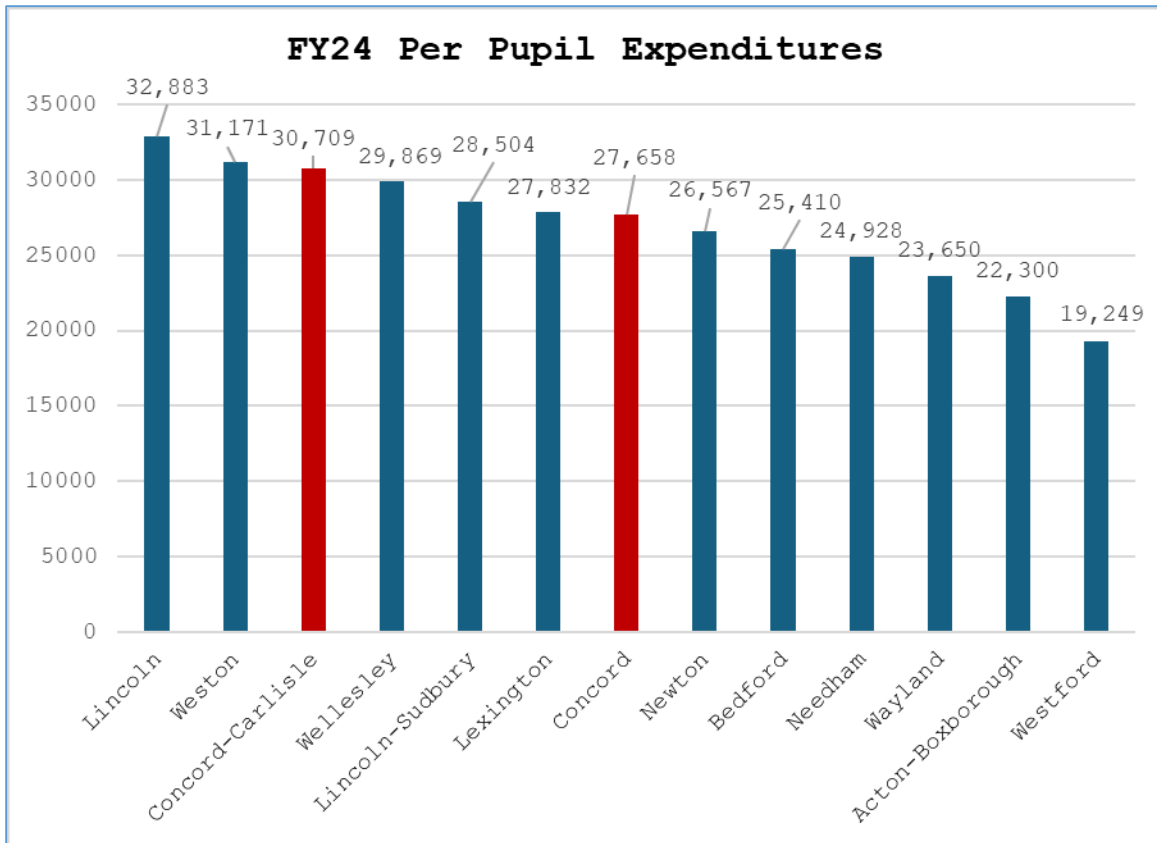
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To: Concord Finance Committee
From: Robert Conry, Assistant Superintendent of Finance & Operations
Cc: Dr. Laurie Hunter, Superintendent of Schools
Date: October 28, 2025
RE: CPS/CCRSD Annual Budget Data Request – FY27 Guidelines

I am writing to provide some additional information related to the F27 Annual Budget Data Request Letter.

1.2 Overall Spending – Five Year Projections

The most recently published data on per pupil expenditures by DESE is from Fiscal Year 2024. A chart showing FY24 PPX for our two districts and a group of peer districts is provided below.



Projections for Per Pupil Expenditures (PPX) data in future years

***** **DISCLAIMER** *****

Below is a good faith effort to provide estimates of per pupil expenditures for future years, however, it is important to note that there are many variables that could significantly impact and modify these projections. Also, certain costs are excluded from the PPX calculation, and while the most significant items have been captured, it is possible there are other costs that should be excluded. The main expense categories excluded from the PPX calculation are: Debt Service, Adult/Community Education, Private School bus transportation). In addition, contributions to an OPEB Trust are excluded, as they are not considered an expense, but rather a funding mechanism for future liabilities. Capital expenditures are also excluded from the per pupil expenditure calculation, though the district anticipates relatively modest capital requests in the near term. CPS enrollment is assumed to be flat to facilitate a calculation of PPX.

Below are the projections for each district for FY26 – FY31. Enrollment includes out of district students, and non-resident students that are tuitioned into the district’s special education programs, as costs associated with those areas are included in the PPX figure.

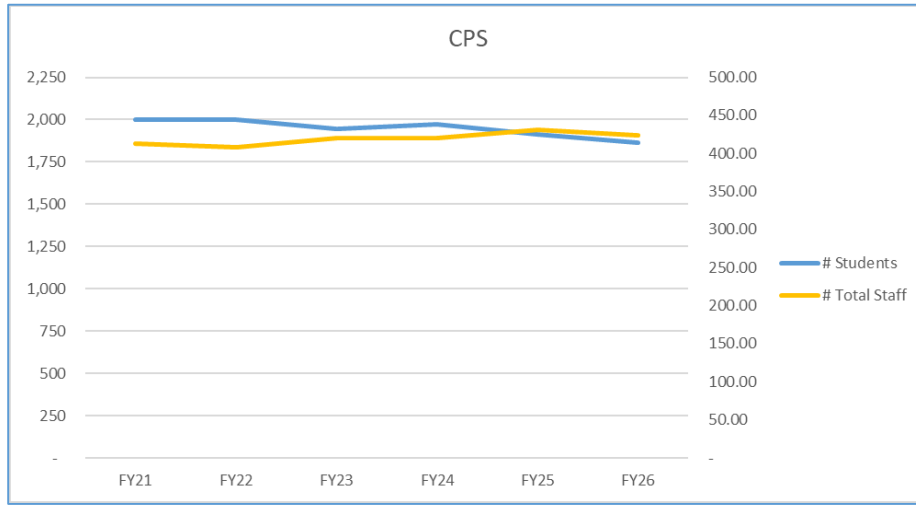
CPS - Per Pupil Expenditure Projections							
	FY25	FY26	FY27	FY28	FY29	FY30	FY31
District Expenditures	\$ 50,455,352	\$ 51,571,672	\$ 53,371,185	\$ 55,175,097	\$ 57,040,094	\$ 58,291,324	\$ 60,864,742
Town Paid Costs	\$ 13,242,275	\$ 13,274,666	\$ 13,672,906	\$ 14,083,093	\$ 14,505,586	\$ 14,940,754	\$ 15,388,976
Total Expenditures - CPS	\$ 63,697,627	\$ 64,846,338	\$ 67,044,091	\$ 69,258,190	\$ 71,545,680	\$ 73,232,078	\$ 76,253,718
Less: Excluded Expenses							
Debt Service	\$ (7,057,532)	\$ (6,109,082)	\$ (6,292,354)	\$ (6,481,125)	\$ (6,675,559)	\$ (6,875,826)	\$ (7,082,100)
Private School Bussing	\$ (107,926)	\$ (111,264)	\$ (114,602)	\$ (118,040)	\$ (121,581)	\$ (125,229)	\$ (128,985)
OPEB Trust Contribution	\$ (688,068)	\$ (737,979)	\$ (760,118)	\$ (782,922)	\$ (806,410)	\$ (830,602)	\$ (855,520)
Subtotal	\$ 55,844,101	\$ 57,888,013	\$ 59,877,016	\$ 61,876,103	\$ 63,942,130	\$ 65,400,421	\$ 68,187,112
# Students	1,928	1,878	1,878	1,878	1,878	1,878	1,878
Per Pupil Expenditures	\$ 28,965	\$ 30,824	\$ 31,883	\$ 32,948	\$ 34,048	\$ 34,825	\$ 36,308

CCRS - Per Pupil Expenditure Projections							
	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Total Expenditures	\$ 43,600,631	\$ 45,178,448	\$ 46,169,667	\$ 47,451,648	\$ 48,786,873	\$ 50,023,015	\$ 51,187,016
Less Excluded Expenses							
Debt Service	(3,913,137)	(3,795,034)	(3,666,674)	(3,564,381)	(3,462,088)	(3,354,507)	(3,058,427)
CCACE Expenses	(797,437)	(822,100)	(850,874)	(880,654)	(911,477)	(943,379)	(976,397)
OPEB Trust Contribution	-	(375,000)	(375,000)	(337,500)	(303,750)	(273,375)	(246,038)
Subtotal	38,890,057	40,561,314	41,652,120	43,006,613	44,413,308	45,725,129	47,152,192
# Students	1,231	1,195	1,158	1,182	1,181	1,179	1,185
Per Pupil Expenditures	\$ 31,592	\$ 33,943	\$ 35,969	\$ 36,385	\$ 37,607	\$ 38,783	\$ 39,791

Item 6.3 Student population and staffing FY21 – FY26

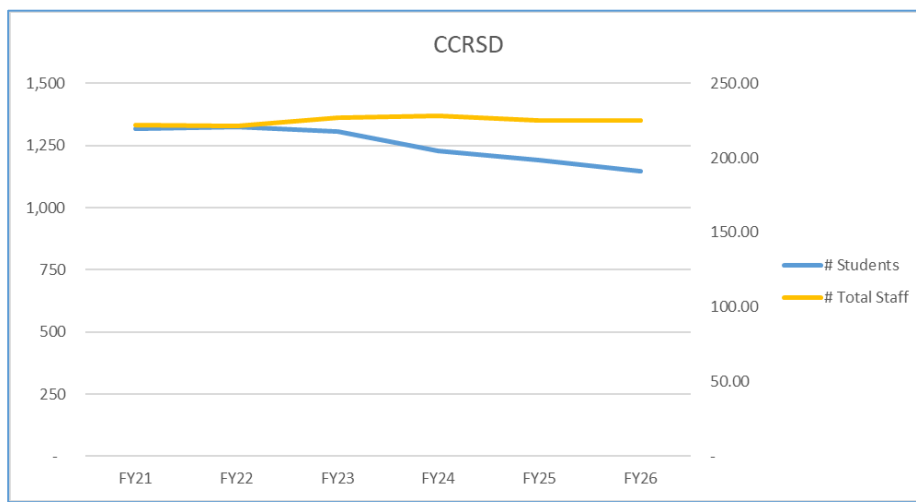
Concord Public Schools	FY21	FY22	FY23	FY24	FY25	FY26
# Students	2,001	1,998	1,946	1,971	1,914	1,864
# Teachers/Tutors/School Admin	349.5	342.2	351.2	348.5	359.2	352.3
# Administration / Operations Staff	63.4	66.2	68.6	71.3	72.1	71.5

Administration / Operations staff includes central office, transportation, bldg. services, maintenance, nurses



Concord-Carlisle RSD	FY21	FY22	FY23	FY24	FY25	FY26
# Students	1,316	1,323	1,306	1,230	1,191	1,147
# Teachers/Tutors/School Suppt	176.4	173.4	177.7	179.0	176.7	176.4
# Administration / Operations Staff	45.6	48.3	49.4	48.9	48.5	48.6

Administration / Operations staff includes central office, transportation, bldg. services, maintenance, nurses



It is important to note that there has been significant growth in in-district special education programs over the past few years, which has offset other staffing reductions. This staffing has helped retain special education students in district, which benefits the student and the district.

Item 6.4 – Enrollments by Grade

The chart below has historical enrollments by grade; the 2026-27 projection is based on assuming existing enrolled students continue on to the following grade, with no other changes.

Enrollments by Grade - CPS and CCRSD								
	CPS			CCRSD				
Grade Level	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Pre-school	26	37	51	54	63	53	53	?
Kindergarten	207	175	181	187	196	185	163	?
Grade 1	216	217	193	191	197	204	178	163
Grade 2	237	220	220	202	205	195	200	178
Grade 3	213	229	232	217	212	208	197	200
Grade 4	238	209	227	225	221	210	203	197
Grade 5	215	233	206	220	223	216	215	203
Grade 6	241	215	235	214	218	219	215	215
Grade 7	236	230	217	225	207	218	215	215
Grade 8	236	236	236	211	229	206	225	215
Grade 9	344	339	316	320	274	285	276	284
Grade 10	325	340	332	316	317	270	279	276
Grade 11	317	321	341	328	310	321	264	279
Grade 12	294	311	326	339	324	311	321	264
Grade 12+	0	5	8	3	5	4	7	7
<i>Does not includes out of district students</i>								

Item 6.5 – Enrollment projections

Enrollment projections serve two primary purposes: 1) they provide advance information on potential building capacity constraints; 2) they provide advance guidance related to regional assessment allocations between the two towns.

The District has relied upon NESDEC for enrollment projections in the past, with a fairly basic projection model that does not factor in growth, or migration in/out of district. This model does not meet our needs, particularly given the potential for significant housing unit additions in both the Town of Concord and Town of Carlisle in the coming years. District Administration is committed to developing its own model for enrollment projections, utilizing inputs from various data points. This will require collaboration and input from the member towns, and will take significant time and effort over the next several months. Once developed, the model can be refined over time, and assumptions can be modified, and inputs adjusted as new information becomes available.

Some of the key data points needed are highlighted below:

- Current enrollments, Concord Public Schools and CCRSD – CPS/CCRSD Administration
- Current enrollments, Carlisle Public Schools – by Carlisle Public Schools
- Estimated new housing units coming on line, by housing type, by calendar month (by Town Planning Departments?)

- Concord Public Schools 8th graders enrolling at Minuteman Voc. Tech (TBD)
- Concord Public Schools 8th graders enrolling at private schools (TBD)
- Carlisle Public Schools 8th graders enrolling at private schools (TBD)
- Private school students from Concord returning to Concord Public Schools or CCRSD
- Private school students from Carlisle returning to Carlisle Public Schools or CCRSD
- Assumptions on # of students per new housing unit (initial, and over time)
- Estimates on # of new students moving into Carlisle and Concord annually (or moving out)
- Census data for children under the age of five to guide kindergarten and preschool projections.
- Other?

On a related note, the initial guidelines memo response included a variable cost analysis of enrollment changes, to aid in estimating budget impact.

With respect to the district's capacity to absorb students from new housing units, the prior response to FINCOM included information on building capacity and existing enrollment levels. Also, there are some broader demographic trends across the state in regards to lower birth rates and declining enrollments and we anticipate that some new housing growth can be readily absorbed into our schools.

6.6 Enrollment % Forecast

The current CCRSD enrollment forecast that was previously provided includes enrollment allocations by town; the forecast assumes existing enrolled students advance to the next grade with no change in enrollment levels. It does not factor in new growth. When the model in 6.5 is developed, granular information can be included to ensure the breakout by town is an output of the enrollment projection process.

New Item 15. Lease information

Both districts lease buses over a five-year term, typically two per year for each district.

Following are the bus lease costs included in the FY26 Operating Budget: Transportation
 CPS: \$310,000 CCRSD: \$340,000

In addition, the District has a lease for retail space at 199 Sudbury Road in Concord for the Launch special education program that serves students after grade 12 up until the age of 22.

The FY26 lease cost for this retail space is \$31,122.00.