

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 8, 2025
RE: CCRSD Annual Budget Data Request – FY27 Guideline

I am writing to provide the information requested in the Concord Finance Committee's *Annual Guidelines Request Letter*.

ZERO BASED APPROACH

Concord Public Schools (CPS) and Concord-Carlisle Regional School District (CCRSD) use a zero based budget process that is strongly endorsed by the School Committee. The zero-based approach means that last year's budget is not carried over from year to year, rather the budget is built from scratch each year, based on the detailed needs identified in each school, with the operational infrastructure to support it.

Relevant data points are used to analyze proposals for incremental resources, whether it be staffing, or other resources, such as materials, services, or equipment. The Leadership Team works together to prioritize the various requests, and overall budget capacity is also considered in determining what additional resources can be included in the budget. Ultimately the Superintendent makes the final decision on what to include in the Preliminary Budget proposal to the School Committees.

The Preliminary Budget presentation is scheduled to occur at the December 17, 2025 School Committee meeting.

Overall Spending – Five Year Projections

These files are being shared as a separate attachment.

Spending Level Changes

Spending level changes may be required to implement aspects of our district's Strategic Plan. District Administration will work to implement elements of the plan in a thoughtful way, leveraging existing resources where possible, and identifying funding sources for some of the expenses that may be one time in nature, for example, creating additional outdoor learning spaces.

In addition, the district will be monitoring CCHS building maintenance needs and costs, with some slight and gradual increases anticipated as some of the building systems near end of life. Some of these may be operating expenses, others may be capital budget items.

FY25 Budget and Year End Update

A link to the CCRSD FY25 Year End Budget Reports is provided below.

<https://resources.finalsite.net/images/v1757335785/concordpsorg/ygiklz4el2ma7gh0unuf/9-10-2025SCOMReport-FY25FinancialYearEndReportCCRSDBINDBER.pdf>

The link includes the following information:

General Fund Summary with Budget transfers

The report categories on both reports are aligned with the major DESE Functional Spending Categories; explanations of significant variances (adjustments to the original budget) are provided within the report, below the financial data.

Other Funds

The exhibit also includes information on key revolving funds, and on grant funding received by the district. Competitive grants are highlighted/shaded on the report. The district regularly pursues grant funding opportunities to offset costs of initiatives and curriculum needs throughout our schools.

Information on **OPEB Trust Fund** and **Excess and Deficiency** are also included in the report.

FY26 Budget Update

It is very early in the fiscal year, with less than two months of the school year elapsed. The District will be sharing its first FY26 budget update for CPS later in the month of October. There are no significant issues or unexpected cost drivers to report at this point in the year.

Top Issues

Maintaining high quality in-district special education programs continues to be a priority for the district. In addition, out of district placements are reviewed regularly to ensure students are receiving the intended services and that the placement remains suitable for the student and their education needs. The goal of the above work is to ensure students receive a free and appropriate public education in the least restrictive environment. At the same time, close attention in this area typically leads to better fiscal outcomes.

Enrollment projections will continue to be a focus area, with housing developments potentially coming on line in future years. While there is room for growth in enrollment, there are limits, and monitoring and projecting enrollment levels will be an important annual exercise the next few years.

Enrollment shifts also have a significant impact on how CCRSD assessments are apportioned between the two towns. District administration will monitor trends and share updates with town boards/committees.

Tier 1 and Tier 2 Capital Programs

The capital plan is being developed separately, concurrently with the development of the Operating Budget. Preliminary capital plans will be shared with the School Committee, Select

Board, and Town Finance Committee in the coming months. The initial capital planning meetings were included on the Town budget calendar and are pasted below as a reference:

- November 20, 2025 – Finance Committee Capital Planning Forum
- December 8, 2025 – Tri-Board Capital Planning Forum
(Tri-Board: Select Board, Finance Committee, School Committee)

District administration will be prepared to present its plan on those dates, and to the School Committee in advance of those public meetings.

The District is aware of the financial limitations of the Town with respect to Capital, and will be mindful of that in developing the CCRSD Capital Plan. Requests from schools and departments are vetted and reviewed by the Superintendent and Assistant Superintendent of Finance and Operations **before** they are brought forward to the School Committee and Finance Committee.

Student Enrollment and Capacity

The overall capacities as designed for each school are noted below.

Elementary Schools	450
Middle School	700
High School	1,225

The three elementary schools all run either three or four sections per grade level, depending on the enrollment each year. Most are currently four sections. When numbers are small, we consolidate sections. When numbers are larger, four classrooms per grade are maintained. The middle school targets section sizes of 20. High school sections are reviewed at the individual level. As a practice, it is rare for us to run a course with fewer than 15 students in it.

The model provided below outlines the expected growth at each level that works within the current building sizes. Since we constantly add and subtract staff as enrollments shift, that would continue. Projecting additional staff has to consider the structures. At the elementary schools, it seems likely that we would have to return to four sections per grade consistently if we reach capacity again. The current middle school teams were purposely designed to be able to incorporate additional students to the building's capacity without the likelihood of additional staff. As noted, CCHS staffs the schedule based on each section. Reinstating the approximate overall two to three FTE's that have been reduced is likely. Recent work with the consultant supporting the MCI Concord Study Committee provided these projections based on their formulas – see the chart on the following page.

Schools: A discussion with the Concord School Department on 5/21/25 confirmed the use of education costs, overall enrollment numbers and the number of students enrolled at existing apartment complexes in Concord. The student per unit metrics in the fiscal impact analysis are based on the following:

- **Single Family (.50)** The current overall student per unit metric in Concord is 0.43 students per unit (3,050 total enrollment / 7,172 housing units). This figure was conservatively rounded up to 0.5 students per unit. Since conceptualized single-family homes are 2,000 SF, smaller than the typical single-family home in Concord, it is highly unlikely that the rate of students per unit will be higher than 0.5.
- **Townhome (.35)** Since these are smaller than single family homes but larger than apartments, the rate of students per unit as assumed to be about midway in between at 0.35.
- **Apartments (.20)** Calculated to be 0.19 students per unit based on an average of existing Concord apartment complexes, this figure was rounded up to .2. Figures typically correlate with the level of affordability and the size, design and location of units. Brookside Commons, which is 11% affordable with no 3-bed units, has .03 students per unit. The Prescott, with many 3-bed units and 25% affordable units at 80% of area median income (AMI), has .35 students / unit. Apartments conceptualized for MCI are likely to be somewhere between. Capacity will also be assumed by future residents of two permitted 40B projects – projections for NOVO uses the average (.19) and Thoreau uses the Prescott number (.35).

Concord Schools	Capacity	Enrollment (24-25)
CCHS	1,200	1,183
CMS	700	645
Elementary	1,350	1,222
Total	3,250	3,050
Current Excess Capacity		200
<i>Planned 40B Projects</i>	<i>Units</i>	<i>Projected Students</i>
NOVO & Thoreau	438	120
Remaining Capacity		80

CPS based on what's asked in question 6.4. Using SIMS October except for October 2025 which is just based on current enrollment (ages 3 and up).

Count of f2_SASID Collection								
Grd16	SIMS October 2019	SIMS October 2020	SIMS October 2021	SIMS October 2022	SIMS October 2023	SIMS October 2024	October 2025	
PK3	0	0	0	0	0	0	28	20
PK4	0	0	0	0	0	0	25	32
PK5	0	0	0	0	0	0	0	1
PK	26	37	51	54	63	0	0	0
KF	207	175	181	187	196	185	185	163
01	216	217	193	191	197	204	204	178
02	237	220	220	202	205	195	195	200
03	213	229	232	217	212	208	208	197
04	238	209	227	225	221	210	210	203
05	215	233	206	220	223	216	216	215
06	241	215	235	214	218	219	219	215
07	236	230	217	225	207	218	218	215
08	236	236	236	211	229	206	206	225
Grand Total	2065	2001	1998	1946	1971	1914	1914	1864

Variable Cost Analysis Exercise

District Leadership completed a variable cost analysis exercise in an attempt to provide a reasonable estimate of variable costs that may fluctuate with enrollment increases. To be clear, this is not a linear equation, and the specific needs and grade concentration of students and other factors can significantly alter the impact of enrollment increases.

For example, enrollment increases may be concentrated in certain grades by chance and require an additional classroom teacher sooner than anticipated, or no teacher may be needed at all with an additional 50 students due to an even distribution across grades and schools, or a distribution to those schools / grades that have greater capacity and lower class sizes. Also,

one student with specific needs may require additional staff costs, while others typically would not.

The above cautionary notes aside, the vast majority of the budget can be viewed as fixed cost and will not vary significantly with changes to enrollment. At certain points, teacher additions may be needed, additional special education tutors / assistants, and additional expenses for curriculum materials which are driven by student population. It is assumed that transportation needs can be completed within the existing route structure and that new buses and drivers will not be needed. It may increase the time on some routes. Utilities usage should not be impacted by enrollment levels, and building maintenance costs are expected to be essentially the same also, perhaps with a minor increase in consumable supplies that does not merit factoring in.

At CCHS, staffing additions are often added 0.25 FTE at a time, as additional sections are needed for certain courses or subjects, when enrollment is increasing. Reductions often occur the same way, as enrollment declines.

Following is a rough estimate of variable cost increases for an increase in 25 CCHS students:

- 0.25 classroom teacher @ \$100,000 (mid-range) = \$25,000
- 0.25 special education tutor @ \$44,000 each, \$11,000
- Curriculum materials/software of \$200 per student \$5,000
(software is often fixed per school, consumable materials is variable)

In summary, for an increase of 25 students, the estimated budget increase would be \$41,000 overall, on a basis of a \$40.4M budget, which equates to an 0.1% increase. That figure could be higher or lower depending on the specific needs of the students enrolling. This assumes no students require an out of district placement. If there were an additional out of district placement, the estimated (mid-range) cost would be \$125,000 in tuition, and \$30,000 in transportation.

We will continue to review and refine our projections in this area as we move forward.

Education Reform and Mandates

There are no new mandates that the district is aware of. While not a mandate per se, there has been discussion about cuts to Title I funding at the federal level. The impact to CPS is anticipated to be moderate since we do not receive a large amount of Title I funds, with an estimated potential reduction of \$5,000 - \$10,000 in grant funding annually.

Pension / OPEB

Pension assessments are assessed by the Concord Retirement Board to CCRSD for non-MTRS staff members. The majority of staff at CCRSD are enrolled in MTRS which is funded via contributions from members, plus state contributions. The district does not contribute to MTRS. The district coordinates with the Concord Retirement Board to obtain budget guidance annually on its pension assessments.

Information on the OPEB Trust balance is included in the FY25 Year End Report, which is linked earlier on this document.

Out of District Tuitions

The chart below provides a summary of out of district tuitions over the past five fiscal years. Circuit-breaker funds and IDEA grant funds pay for a portion of tuition costs, with the remainder covered by the general fund budget. These costs have decreased significantly with the development of in-district special education programs to meet the needs of students in our elementary and middle schools.

CCRS – OOD Tuition Historical Data

Funding Source - OOD	FY21	FY22	FY23	FY24	FY25
Out of District Tuitions - Total	\$ 2,893,887	\$ 2,914,727	\$ 3,181,234	\$ 3,724,751	\$ 4,399,277
C/Breaker Offset	\$ (1,065,259)	\$ (872,560)	\$ (1,039,516)	\$ (1,595,178)	\$ (1,341,467)
ESSER II Offset	\$ -	\$ -	\$ (85,886)	\$ -	\$ -
IDEA Offset	\$ (389,206)	\$ (411,820)	\$ (407,913)	\$ (483,765)	\$ (517,857)
General Fund (net) OOD Tuitions	\$ 1,439,422	\$ 1,630,347	\$ 1,647,920	\$ 1,645,808	\$ 2,539,953

Placement costs can vary by type of placement. In some cases, OOD placements occur partway through the year, or have a cost share arrangement when the parents reside in two separate communities. That is the case for those on the lower end of the range in the table below. Without a partial year or cost share, the low end of the range would be approximately \$65,000 for a placement at a special education collaborative.

Transportation costs are not included in the figures above; those costs are approximately \$30,000 per year per student.

Year	# of Placements	Range (Low)	Range (High)
FY22	39	\$ 32,462	\$ 186,052
FY23	33	\$ 35,726	\$ 190,777
FY24	36	\$ 33,940	\$ 268,702
FY25	44	\$ 14,213	\$ 268,383
FY26	41	\$ 42,746	\$ 311,432

The chart below provides the annual revenues and expenses (usage) of Special Education Circuit-breaker funds.

CCRS – Circuit-breaker Historical Data

	FY21	FY22	FY23	FY24	FY25
Beginning Balance	\$ 1,065,259	\$ 872,560	\$ 847,380	\$ 1,084,542	\$ 1,110,989
Revenue	\$ 872,560	\$ 847,380	\$ 1,276,678	\$ 1,621,625	\$ 1,484,600
Expense	\$ (1,065,259)	\$ (872,560)	\$ (1,039,516)	\$ (1,595,178)	\$ (1,343,467)
Ending Balance	\$872,560	\$847,380	\$1,084,542	\$1,110,989	\$1,252,123

Note: C/breaker expenses for FY25 include \$2,000 for SPED contract services.

Inclusion or Exclusion from Finance Committee Guidelines

Out of district tuition increases were excluded from the FINCOM guidelines for CCRDS in FY26. This was extremely helpful to CCHS and enabled CCHS to maintain core programs and class sizes in an abnormal year when there were several unbudgeted out of district placements, as those types of cuts would have been the only way to reach guideline in FY26. A decrease in out of district expenditures is projected for the FY27 budget based on current information, as there are a larger than normal group of students graduating or aging out at the end of this school year. Regardless of whether they are included or excluded from FINCOM guidelines, district administration does **not** plan to reallocate savings to fund other CCHS expenses. As a result, a lower than normal budget increase is anticipated this year, as shown in the five year projections.

Debt Service

Below is a schedule of debt service for all existing outstanding debt.

Concord - Carlisle RSD - Debt Summary						
Issuance	FY26	FY27	FY28	FY29	FY30	FY31
CCHS BLDG 30M BOND issued 3/15/15	\$1,747,966	\$1,714,474	\$1,680,981	\$1,647,488	\$1,613,995	\$1,580,502
CCHS BLDG March 2016 BOND	\$151,250	\$148,950	\$146,650	\$144,350	\$141,762	\$139,175
CCHS BLDG 19.165M BOND REF 6/1/21	\$1,614,750	\$1,558,250	\$1,501,750	\$1,445,250	\$1,383,750	\$1,338,750
BANS (Landfill, Access Road)	\$281,067	\$245,000	\$235,000	\$225,000	\$215,000	paid off
Ending Balance	\$3,795,033	\$3,666,674	\$3,564,381	\$3,462,088	\$3,354,507	\$3,058,427

Ripley Building Occupancy Data

Below is a list of staff housed in the Ripley Administration building. Staff on this list do not have offices in other buildings. The Maintenance team is not listed here, as that team is located next to the Transportation team at the Knox Trail facility.

Ripley Current Program Spaces

- 5 classrooms for integrated preschool
- 2 Speech and language rooms
- 2 OT rooms
- 1 PT room
- 1 nurse's office
- STEAM lab
- Indoor playspace/gym
- 3 conference rooms
- Launch Space (1 room)
- HR space (3 FTE)
- Finance department (6 FTE)
- Offices, Facilities Director, Food Service Director (2 FTE)
- IT department (6 FTE)
- IT Main Server Room (Air conditioned segregated space)
- Special Education / Student Services (4 FTEs)

- Teaching & Learning Dept. (5 FTE)
- Superintendent's Office (2 FTE)
- DEIB Director office (1 FTE)
- CASE Administration space (6 FTEs)
- 3 empty classrooms that are town owned

Annual operating costs

Ripley building annual operating costs are summarized below.

Ripley Building - Annual Operating Costs		
	Amount	
Ripley Heating	\$67,171	
Ripley Electricity	\$75,382	
Ripley Water	\$1,423	
Total Utilities	\$143,976	
Snowplowing	\$0	done by internal Maint. staff
Lawn mowing	\$0	done by internal Maint. staff
Preventive maintenance, repairs	\$20,000	estimated
Custodial supplies	\$15,000	estimated
1 FTE Custodian	\$68,000	
Total Maintenance / custodial	\$103,000	
Total	\$246,976	

Future Repair and Replacement Costs (Capital and non-capital)

Ripley Admin and Preschool			
Projected Repair and Replacement Costs			
	Cost to Repair/ Replace by		
	0-11 mths Costs	1-5 yrs Costs	5-10 yrs Costs
Building Envelope	660,765	1,781,585	320
Architectural	-	8,408,511	168,688
Site	8,610	1,161,125	-
Electrical	-	532,658	-
HVAC	299,250	98,800	-
Plumbing	-	29,900	-
HazMat	-	271,092	120,000
	968,625	12,012,579	169,008

Note: Based on report completed by Gorman Richardson Lewis Architects in 2024

Please note that Administration has reviewed the architect's recommendations and cost estimates, and believes that many of the items noted can be deferred, and some are not essential needs but rather improvement recommendations. The district is only planning to

request items that are critical and enable the building to continue to be viable for the next few years. We are not planning to request funding for HVAC at Ripley for FY27, and believe this can be deferred a few years. With respect to the building envelope, nearly all of the projected 0-11 month costs are roof related. In the near term, targeted lower cost roof repairs will be made as needs arise, rather than a full replacement of the roof. The most critical capital need at Ripley was funded in FY26 capital, the replacement of server room HVAC, where expensive mission critical IT equipment is stored. The approved capital budget was \$15,000 for this project and this is being implemented in FY26.

Close of Shelter

The homeless shelter in Concord closed this past summer. Last year, in FY25, the district incurred homeless transportation costs of \$60,001. These costs will be reimbursed via McKinney-Vento transportation late in FY26, which get applied to CCRSD as general fund revenues.

The district received homeless grant funding from the state of MA in the amount of \$84,751 to support students residing at the shelter who attended Concord-Carlisle High School. These funds were used to support the following a tutor and Reading Specialist.

There is no budget impact from the closure of the shelter.

As a side note, there is one CCHS student that relocated to a shelter in another town and has elected to continue their schooling in Concord. The district will be responsible for the transportation costs for these students for one more school year; those transportation costs will be significantly less than in FY25. Projected costs for homeless transportation are around \$18,000, and will be reimbursed on a one-year lag basis by MA Department of Elementary and Secondary Education.

Legal Costs and Settlements

CCRSD incurred \$52,912 in legal costs for attorney's fees in FY25. These costs are built into the annual operating budget. \$40,000 was budgeted for legal fees in FY26, and a similar amount is anticipated for FY27. Those budgets are in line with prior year trends.

The vast majority of legal fees are related to two areas of focus. The first is for special education and IEP related issues, whether it be regarding placement, or specific services being sought. The second is for personnel related matters. Other issues may arise, such as contractual issues, but the majority are related to the two items noted above.

Legal settlements are arrived at infrequently for personnel matters. For special education they are arrived at from time to time. Disputes between a school district and parent related to special education are mediated by the Bureau of Special Education Appeals (BSEA). The BSEA conducts due process hearings and renders Rulings and Decisions concerning eligibility, evaluation, placement, individualized education programs (IEP), provision of special education and procedural protections for students with disabilities. BSEA strongly encourages both parties to resolve their issues independent of the board and in fact, most issues are resolved before going to a formal hearing. Rulings at formal hearings are typically in favor of the plaintiff (parent) and can very costly for the school district, which would incur its own attorney's fees in addition to being responsible for the cost of the plaintiff's attorney's fees, plus

the cost of the out of district placement being requested. While this is referred to as a settlement, it is an extension of the IEP process, with interactive engagement of families and the school district in determining the path that is viewed as best meeting the needs of a specific student. Costs of legal settlements for special education are accounted for in the same manner as an out of district tuition, and typically are also eligible for Circuit-breaker reimbursement.

Additional Information

Strategic Priorities

The District recently completed a comprehensive and inclusive process to develop a new five-year Strategic Plan. This included members of district administration, teachers, students, parents, school committee members, and town officials. The current plan is linked [here](#) for your reference.

The districts' priorities are directly connected to those identified in the 2023-2028 Strategic Plan. The main objectives reflect the following:

- **Multiple Support to Students:** A continuum of intensive programs are now in place to better serve students with more significant disabilities while training, support, and integration are fostered. The expansion of regular education supports is ongoing through a tiered system in literacy, math, and social and emotional needs.
- **Mental Wellness:** Social and emotional curriculum are being updated and expanded to further student skills, especially following the pandemic's impact. Additionally, a range of services available to struggling students is expanding.
- **Cultural Competency:** A focus on Diversity, Equity, Inclusion, and Belonging (DEIB) requires extensive training, structures, and leadership. Educational programs to ensure equitable access to learning for all students is required.
- **Innovative Environments:** Preparation for the new middle school includes professional development toward teaching all students and maximizing the space the building will provide. Additionally, outdoor experiences and settings are a priority as they foster experiential and cooperative learning.

Specific initiatives related to the strategic plan are being formulated on an ongoing basis. If those initiatives have costs associated with them, we will review and incorporate them into the budget planning process.

Circuit-breaker calculation example

A detailed example of how Circuit-breaker is calculated is provided on the next page as a reference, in response to questions from the Finance Committee and School Committee over the past couple years on how the C/B funding is determined.

