

FY27 Cohasset Public Schools Budget Presentation

Cohasset Public Schools | Investing in Our Future

March 31, 2026

Final FY27 Recommended Budget



Tonight we are here to vote the FY27 Budget



CPS will receive a 4.83% increase = \$1,200,416 additional dollars for FY27



Therefore, we are moving forward with an FY27 Budget of \$26,031,005



A 4.83% increase leaves us with a \$990,094 dollar deficit from level service funding which has been addressed through reductions in staff and resources as well as retirements

FY27 Recommended Budget: Line Item Overview (3/4/26)

Basic Rollover from FY26 to FY27 (steps only%)			
		\$1,505,911.00	Rollover w/steps
		\$250,000.00	Substitutes
\$1,755,911		\$1,755,911.00	
Staffing/Other Requests:			
		\$237,995.00	Increase to Utilities Budget
		\$25,000.00	Increase to Custodial supplies/materials
		\$203,403.00	Athletics - Transfers \$100,000 to athletic revolving
		\$40,000.00	Increase in Transportation
		\$262,513.00	Instructional Resources/Prof Dev/Supplies & Materials
			Fund Full-Day Kindergarten
		\$315,688.00	SPED
\$1,084,599	0.00	\$1,084,599.00	
Reductions & Revenue:			
		(\$100,000.00)	Retirement savings
		(\$225,000.00)	Kindergardent tuition
		(\$125,000)	METCO Grant
added revenue		(\$200,000)	Spec Ed 240 & 262 Grants
(\$650,000)	0.00	(650,000.00)	
\$2,190,510	0.00	TOTAL REQUESTED	
		\$24,830,589.00	8.82
		\$2,190,510.00	FY27 Increase needed
		\$27,021,099.00	TOTAL FY27 BUDGET REQUESTED
		8.82%	PERCENTAGE NEEDED
		\$1,200,416	Town allotment
		\$2,190,510	School Need
		(\$990,094.00)	shortfall

Status of Recommended FY27 Budget Reductions (3/18/26)

<u>Reduction</u>	<u>Location</u>	\$990,094 <u>Cost Savings</u>	<u>Impact</u>
Technology	District	\$25,000	Less contingency funding should replacements be needed
Supplies, PD, Curr & Inst	District	\$100,000	Fewer supplies, textbooks, curricular resources, and professional development
Central Office Reorganization	District	\$50,543	Less support for Supt/Asst Supt/School Committee
School Front Office Administrative Assistant	CHS	\$50,800	Less front office support
Administrative Stipends	OSG/DH/CMS/CHS	\$110,000	Fewer instructional leaders and more work shifted to Principals, Asst Principals, Asst Supt
Athletics	CHS	\$25,000	Sunsetting low participation co-op teams and reducing asst coaches where possible based on team size
.5 PK	OSG	\$0	Reducing a .5 PK classroom based on FY27 enrollment
1 ESP	TBD	\$25,000	Reducing a .5 PK classroom based on FY27 enrollment
Elementary Specialists (PE, Art, Music, Library, etc)	OSG/DH	\$45,000	FTE will match current teaching load; loss of instructional technology support for staff
.4 Music	OSG/DH	\$23,852	All DH students will take chorus as part of their general music class and 4/5th grade students can also choose to take band
1 retirement	OSG	\$51,000	Retirement savings
1 retirement	CHS	\$50,000	Retirement savings
1.0 Technology	CMS	\$74,847	Reduced programming for students (computer science and coding) and reduced technology support for staff
1.0 Technology/Math	CHS	\$66,017	Larger class sizes for Math at CHS (class sizes will still range between 17 - 26); reduced programming in computer science
1.0 Art	CHS	\$105,218	Larger class sizes for art courses
1.0 SS	CHS	\$125,362	Larger class sizes for SS, maintains most SS electives
1.0 Science	CHS	\$125,632	Larger class sizes, maintains most science electives
1 retirement	CHS	\$20,000	Retirement savings
Electrical Savings	District	\$10,000	The prediction is that we could save close to \$100/classroom.
		\$1,083,271	<i>This is over the amount we need to reduce by \$93,177</i>

Overview of Current Position Status (3/18/26)

Ongoing Reductions that Result in Loss of Staff

.4 Music	OSG/DH
1.0 Technology	CMS
1.0 Tech/Math	CHS
1.0 Secretary	CHS
1.0 Admin Asst	CO

Additional Recall Priorities:

CMS/CHS technology, administrative stipends, possible adjustments to elementary specialists (see earlier slide), secretarial support at CHS and CO

Final FY27 Recommended Budget



Tonight we are here to vote the FY27 Budget



CPS will receive a 4.83% increase = \$1,200,416 additional dollars for FY27



Therefore, we are moving forward with an FY27 Budget of \$26,031,005



A 4.83% increase leaves us with a \$990,094 dollar deficit from level service funding which has been addressed through reductions in staff and resources as well as retirements

FY27 Cohasset Public Schools Budget Presentation

Cohasset Public Schools | Investing in Our Future

March 18, 2026

Budget Updates (as of 3/18/26)



Status Quo



CPS will receive a 4.99% increase = \$1,180,905 additional dollars for FY27



A 4.99% increase leaves us with a \$1,009,605 dollar deficit from level service funding

FY27 Recommended Budget: Line Item Overview (3/4/26)

FY27 1ST DRAFT BUDGET WORKBOOK 11-18-25				
Basic Rollover from FY26 to FY27 (steps only%)				
		\$1,505,911.00 Rollover w/steps		
		\$250,000.00		
\$1,755,911		\$1,755,911.00		
Staffing/Other Requests:				
		\$237,995.00 Increase to Utilities Budget		
		\$25,000.00 Increase to Custodial supplies/materials		
		\$203,403.00 Athletics		
		\$40,000.00 Increase in Transportation		
		\$262,513.00 Instructional Resources/Prof Dev/Supplies & Materials		
		Fund Kindergarten		
		\$315,688.00 SPED		
\$1,084,599	0.00	\$1,084,599.00		
Reductions:				
		(\$100,000.00) Retirement savings		
		(\$225,000.00) Kindergarten tuition		
		(\$125,000.00) METCO Grant		
		(\$200,000.00) Spec Ed 240		
(\$650,000)	0.00	(650,000.00)		
\$2,190,510	0.00	TOTAL REQUESTED		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"> \$24,830,589.00 FY26 BUDGET \$2,190,510.00 FY27 Increase needed <hr/> \$27,021,099.00 TOTAL FY27 BUDGET REQUESTED <hr/> 8.82% PERCENTAGE NEEDED </td> <td style="width: 50%; text-align: center;"> \$1,180,905 Town allotment \$2,190,510 School Need <hr/> (\$1,009,605.00) shortfall </td> </tr> </table>			\$24,830,589.00 FY26 BUDGET \$2,190,510.00 FY27 Increase needed <hr/> \$27,021,099.00 TOTAL FY27 BUDGET REQUESTED <hr/> 8.82% PERCENTAGE NEEDED	\$1,180,905 Town allotment \$2,190,510 School Need <hr/> (\$1,009,605.00) shortfall
\$24,830,589.00 FY26 BUDGET \$2,190,510.00 FY27 Increase needed <hr/> \$27,021,099.00 TOTAL FY27 BUDGET REQUESTED <hr/> 8.82% PERCENTAGE NEEDED	\$1,180,905 Town allotment \$2,190,510 School Need <hr/> (\$1,009,605.00) shortfall			

Status of Recommended FY27 Budget Reductions

(3/18/26)

<u>Reduction</u>	<u>Location</u>	<u>Cost Savings</u>	<u>Impact</u>
		\$1,009,605	
Technology	District	\$25,000	Less contingency funding should replacements be needed
Supplies, PD, Curr & Inst	District	\$100,000	Fewer supplies, textbooks, curricular resources, and professional development
Central Office Reorganization	District	\$50,543	Less support for Supt/Asst Supt/School Committee
School Administrative Assistant	CHS	\$50,800	Less front office support
Administrative Stipends	ALL	\$110,000	Fewer instructional leaders and more work shifted to Principals, Asst Principal
Athletics	CHS	\$25,000	Sunsetting low participation co-op teams and reducing asst coaches where possible based on team size
.5 PK Retirement	OSG	\$0	Reducing a .5 PK classroom based on FY27 enrollment
1 ESP	TBD	\$25,000	Reducing a .5 PK classroom based on FY27 enrollment
Elementary Specialists (PE, Art, Music, Library, etc)	OSG/DH	\$45,000	FTE will match current teaching load; loss of instructional technology support for staff
.5 Music	OSG/DH	\$23,852	All DH students will take chorus as part of their general music class and 4/5th grade students can also choose to take band
1 retirement	OSG	\$51,000	Retirement savings
1 retirement	CHS	\$50,000	Retirement savings
1.0 Technology	CMS	\$74,847	Reduced programming for students (computer science and coding) and reduced technology support for staff
1.0 Technology/Math	CHS	\$66,017	Larger class sizes for Math at CHS (class sizes will still range between 17 - 26); reduced programming in computer science
1.0 Art	CHS	\$105,218	Larger class sizes for art courses
1.0 SS	CHS	\$125,362	Larger class sizes for SS, maintains most SS electives
1.0 Science	CHS	\$125,632	Larger class sizes, maintains most science electives
1 retirement	CHS	\$20,000	Retirement savings
Electrical Savings	District	\$10,000	The prediction is that we could save close to \$100/classroom.
		\$1,083,271	<i>This is over the amount we need to reduce by \$73,666</i>

Overview of Current Position Status (3/18/26)

Ongoing Reductions that Result in Loss of Staff

.4 Music	OSG/DH
1.0 Technology	CMS
1.0 Tech/Math	CHS
1.0 Secretary	CHS
1.0 Admin Asst	CO

Additional Recall Priorities:

CMS/CHS technology, administrative stipends, possible adjustments to elementary specialists (see earlier slide), secretarial support at CHS and CO

Budget Updates (as of 3/18/26)



We will continue to make budget-conscious decisions during hiring and ordering that will mitigate additional reductions. As that happens, we will, as is possible, reinstitute reductions that were made throughout this process.



Thank you - Town officials and community members who have engaged with us throughout this process

FY27 Cohasset Public Schools Budget Presentation

Cohasset Public Schools | Investing in Our Future

February 25, 2026

Budget Updates (as of 2/25/26)



CPS Leadership fine-tuned budgeting, resulting in a 8.82% FY27 increase v. an 11.88% increase as originally presented



In collaboration with the Town Manager we can now expect a 3.62% increase over FY26



A 3.62% increase = \$898,905 additional dollars for FY27



A 3.62% increase leaves us with a \$1,291,605 dollar deficit from level service funding



This presentation will offer updated recommendations for closing this financial gap



A Perfect Storm: Cities and Towns Face Historic Fiscal Pressures

An Analysis of Fiscal Pressures on Massachusetts Municipalities

OCTOBER 2025



[Click on the image to access the full report.](#)

Initial FY27 Recommended Budget: Line Item Overview

		Rollover from FY26 to FY27									
		\$1,505,911.00	**Estimated due to ongoing contract negotiations								
\$1,505,911		\$1,505,911.00	**Estimated due to ongoing contract negotiations								
		Staffing/Other Requests:									
		\$237,995.00	Increase to Utilities Budget								
		\$25,000.00	Increase to Custodial supplies/materials								
		\$303,403.00	Athletics								
		\$50,000.00	Increase in Transportation								
		\$262,513.00	Instructional Resources/Prof Dev/Supplies & Materials								
		\$300,000.00	begin funding FD Kindergarten								
		\$315,688.00	SPED								
\$1,494,599	0.00	\$1,494,599.00									
		Reductions:									
		(\$50,000.00)	Retirement savings (estimated)								
		added revenue									
(\$50,000)	0.00	(50,000.00)									
\$2,950,510	0.00	TOTAL REQUESTED									
<table border="1" style="width: 100%; background-color: #e0f0e0;"> <tr> <td style="text-align: right;">\$24,830,589.00</td> <td>FY26 BUDGET</td> </tr> <tr> <td style="text-align: right;">\$2,950,510.00</td> <td>FY27 Increase needed</td> </tr> <tr> <td style="text-align: right;">\$27,781,099.00</td> <td>TOTAL FY27 BUDGET REQUESTED</td> </tr> <tr> <td style="text-align: right;">11.88%</td> <td>PERCENTAGE NEEDED</td> </tr> </table>				\$24,830,589.00	FY26 BUDGET	\$2,950,510.00	FY27 Increase needed	\$27,781,099.00	TOTAL FY27 BUDGET REQUESTED	11.88%	PERCENTAGE NEEDED
\$24,830,589.00	FY26 BUDGET										
\$2,950,510.00	FY27 Increase needed										
\$27,781,099.00	TOTAL FY27 BUDGET REQUESTED										
11.88%	PERCENTAGE NEEDED										

FY27 Recommended Budget: Costs Covered by Grant Funding

Grant #	Grant Name	Amount Awarded	# of FTEs funded
262	Early Childhood Special Education Grant	\$10,646	0.40
240	Individuals w/ Disabilities SPED Entitlement	\$368,992	8.40
305	Title I Grant	\$34,106	0.10
140	Title II Grant	\$18,338	0.10
317	METCO Grant	\$376,455	2.00
318	Influence 100 METCO	\$1,000	
	TOTAL GRANT FUNDING	\$809,537	11.00

This funding and staffing are counted in our overall FTE but their salaries are in addition to the salary line item requested in the FY27 budget.

FY27 Recommended Budget: Revolving Account Balances

Fund	Fund Name	Fund Balance 1-26
#302	AP Fees	\$38,699
#303	PSO	\$35,155
#304	CEF	\$163,604
#313	RISE	\$33,550
#315	Athletics	(\$47,020)
#320	PreSchool	\$25,942
#321	High School	\$17,278
#322	Middle School	\$1,909
#323	Deer Hill	\$4,437
#324	Osgood	\$580
#325	Enrichment	\$9,168
#330	Kindergarten	\$229,970
#335	Transportation	\$11,317
#340	Facility Rentals	\$5,147
#345	Intramurals MS	\$16,265
#350	Summer Camp	\$1,087
#355	Lost Books	\$449
#391	School Committee Gifts	\$8,617
#392	Swim Team Donations	\$707
#393	Athletic Hall of Fame	\$1,827
#394	Musical	\$14,021
#395	Summer Institute Gifts	\$127
#40	Food Service	\$163,497
	TOTAL	\$736,333

The revolving accounts currently fund 28.9 FTE including 3 Kindergarten teachers, 3 Kindergarten ESPs, 1.8 PK, all cafeteria staff, some bus drivers, and some athletic staff.

FY27 Recommended Budget: Line Item Overview

FY27 DRAFT BUDGET WORKBOOK 2.10.26		
Basic Rollover from FY26 to FY27 (steps only%)		
		\$1,505,911.00 Rollover w/steps
		\$250,000.00 Substitutes
\$1,755,911		\$1,755,911.00
Staffing/Other Requests:		
		\$237,995.00 Increase to Utilities Budget
		\$25,000.00 Increase to Custodial supplies/materials
		\$203,403.00 Athletics - Transfers \$100,000 to athletic revolving
		\$40,000.00 Increase in Transportation
		\$262,513.00 Instructional Resources/Prof Dev/Supplies & Materials
		Fund Full-Day Kindergarten
		\$315,688.00 SPED
\$1,084,599	0.00	\$1,084,599.00
Reductions & Revenue:		
		(\$100,000.00) Retirement savings
		(\$225,000.00) Kindergardent tuition
		(\$125,000) METCO Grant
added revenue		(\$200,000) Spec Ed 240 & 262 Grants
(\$650,000)	0.00	(650,000.00)
\$2,190,510	0.00	TOTAL REQUESTED
		\$24,830,589.00 FY26 BUDGET
		\$2,190,510.00 FY27 Increase needed
		\$27,021,099.00 TOTAL FY27 BUDGET REQUESTED
		8.82% PERCENTAGE NEEDED
		Town allotment
		\$2,190,510 School Need
		(\$2,190,510.00) shortfall

Recommended FY27 Budget Reductions as of 2/25/26

<u>Reduction</u>	<u>Location</u>	<u>Cost Savings</u>	<u>Impact</u>
		\$1,291,605	
Technology	District	\$25,000	Less contingency funding should replacements be needed
Supplies, PD, Curr & Inst	District	\$160,000	Fewer supplies, textbooks, curricular resources, and professional development
Central Office Reorganization	District	\$50,543	Less support for Supt/Asst Supt/School Committee
School Front Office Administrative Assistant	CHS	\$50,800	Less front office support
Administrative Stipends	OSG/DH/CMS/CHS	\$110,000	Fewer instructional leaders and more work shifted to Principals, Asst Principals, Asst Supt
Athletics	CHS	\$25,000	Sunsetting low participation co-op teams and reducing asst coaches where possible based on team size
.5 PK	OSG	\$0	Reducing a .5 PK classroom based on FY27 enrollment
1 ESP	TBD	\$25,000	Reducing a .5 PK classroom based on FY27 enrollment
Elementary Specialists (PE, Art, Music, Library, etc)	OSG/DH	\$45,000	FTE will match current teaching load; loss of instructional technology support for staff
.5 Music	OSG/DH	\$23,852	All DH students will take chorus as part of their general music class and 4/5th grade students can also choose to take band
1 potential retirement	OSG	\$51,000	This position will be replaced and this is the anticipated savings. No impact to students
1.0 ELA	CMS	\$125,362	Larger class sizes for ELA at CMS. Will go from 14/15 to 21/22.
1.0 Math	CMS	\$63,816	Larger class sizes for Math at CMS. Will go from 14/15 to 21/22
1.0 Special Education	CMS	\$67,592	Re-structure caseloads at each grade level, reduction in Therapeutic Learning Center Program framework.
1.0 Technology	CMS	\$74,847	Reduced programming for students (computer science and coding) and reduced technology support for staff
1.0 Technology/Math	CHS	\$66,017	Larger class sizes for Math at CHS (class sizes will still range between 17 - 26); reduced programming in computer science
1.0 Art	CHS	\$68,299	Larger class sizes for art courses
1.0 World Language	CHS	\$94,533	Larger class sizes for language courses and mixed level courses (ie. AP/Honors or Honors/CP)
1.0 SS	CHS	\$113,155	Larger class sizes for SS, maintains most SS electives, AP Psych may not be a scheduled elective
Electrical Savings	District	\$10,000	The prediction is that we could save close to \$100/classroom.
		\$1,249,431	

Overall Impact on the District

- General efficiencies
 - Less contingency funding
 - Fewer supplies, materials and instructional resources
 - Minimal, if any, professional development leading to less movement toward district and school goals
 - Larger, but reasonable class sizes
 - Loss of support for administrators
-
- Teachers “making do” to maintain student experiences
 - More staff supporting students in more than one building
 - Loss of talented and committed educators and staff

What Was Not Impacted

- **Reading & Math Specialists (K-8)**

- **Rationale:**

- Maintaining these positions for as long as we can continues to support the work we've done through MTSS to provide intervention to students at early ages to build strong foundations in reading and math.
- It also provides support to students through the intervention process rather than the IEP process and possible increase in special education evaluations.

- **Class sizes at Osgood & Deer Hill**

- **Rationale:**

- Current class sizes support student engagement, social emotional learning, and academic achievement.
- Creating strong foundations in all areas mentioned above allows for greater success 6-12.

Supporting Staff

- **Reduction in Force protocols**
- **Timely notification**
- **Ongoing updates as available**
- **Formal notification**
- **Support staff via networking**

CPS Next Steps



Continue to refine as more information is available

Continued updates will be provided at each School Committee meeting (3/4 and 3/18)

Public School Committee Budget Hearing to be held on March 18 at 5:00pm

School Committee vote on proposed FY27 Budget on March 25, 2026

Town Budget Vote - Annual Town Meeting on May 1, 2026

FY27 Budget Presentation

Cohasset Public Schools | Investing in Our Future

February 4, 2026

Budget Updates (since 1/21/26)



Governor's budget came in at a 2.03% increase. This includes an increase of \$104,700 in Chapter 70 for FY27.



In collaboration with the Town Manager we can now expect a 3.5 - 4% increase over FY26



A 4% increase = \$993,233 additional dollars for FY27



A 4% increase leaves us with a \$1,957,286 dollar deficit from level service funding



This presentation will offer initial recommendations for closing this financial gap

Historical Trends: Class Size (Elementary)

	2019 - 2020			2020 - 2021			2021 - 2022			2022 - 2023		
	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class
Kindergarten	103	5	21	100	6	17	127	6	21	115	6	19.2
Grade 1	105	5	21	105	5	21	111	5	22	128	6	21.5
Grade 2	103	5	21	103	5	21	105	5	21	107	6	18
Grade 3	118	6	20	103	5	21	102	5	20	104	5	21.2
Grade 4	110	5	22	114	5/6	23/19	100	5	20	103	5	20.8
Grade 5	122	5	24	94	5	19	113	6	19	97	5	19.8
	2023 - 2024			2024 - 2025			2025 - 2026			2026 -2027		
	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class
Kindergarten	108	6	18.2	104	6	17.5	109	6	18	??	6 or 5	??
Grade 1	118	6	20	107	6	18	110	6	18.3	109	6 or 5	18.1/21.8
Grade 2	127	6	21.5	122	6	20.3	109	6	18.2	110	6 or 5	18.3/22
Grade 3	111	6	18.5	126	6	21.2	118	6	20	109	6 or 5	18.1/21.8
Grade 4	105	5	21.2	115	5	23	128	6	21.3	118	6 or 5	19.6/23.6
Grade 5	105	5	21	106	5	21.2	115	5	23	128	6 or 5	21.3/25.6

FY27 Budget Funding Gap Crisis

* All amounts are estimated due to ongoing contract negotiations.

	Possible Allocation		Possible Reduction		Possible Allocation		Possible Reduction
			\$2,950,510.00				
1.00%	\$248,305.89		\$2,702,204.11	6.50%	\$1,613,988.29		\$1,336,521.71
1.50%	\$372,458.84		\$2,578,051.16	6.75%	\$1,676,064.76		\$1,274,445.24
2.00%	\$496,611.78		\$2,453,898.22	7.00%	\$1,738,141.23		\$1,212,368.77
2.25%	\$558,688.25		\$2,391,821.75	7.25%	\$1,800,217.70		\$1,150,292.30
2.50%	\$620,764.73		\$2,329,745.27	7.50%	\$1,862,294.18		\$1,088,215.82
2.75%	\$682,841.20		\$2,267,668.80	7.75%	\$1,924,370.65		\$1,026,139.35
3.00%	\$744,917.67		\$2,205,592.33	8.00%	\$1,986,447.12		\$964,062.88
3.25%	\$806,994.14		\$2,143,515.86	8.25%	\$2,048,523.59		\$901,986.41
3.50%	\$869,070.62		\$2,081,439.38	8.50%	\$2,110,600.07		\$839,909.93
4.00%	\$993,223.56		\$1,957,286.44	8.75%	\$2,172,676.54		\$777,833.46
4.50%	\$1,117,376.51		\$1,833,133.49	9.00%	\$2,234,753.01		\$715,756.99
5.00%	\$1,241,529.45		\$1,708,980.55	9.50%	\$2,358,905.96		\$591,604.04
5.25%	\$1,303,605.92		\$1,646,904.08	10.00%	\$2,483,058.90		\$467,451.10
5.50%	\$1,365,682.40		\$1,584,827.60	10.50%	\$2,607,211.85		\$343,298.15
5.75%	\$1,427,758.87		\$1,522,751.13	11.00%	\$2,731,364.79		\$219,145.21
6.00%	\$1,489,835.34		\$1,460,674.66	11.25%	\$2,793,441.26		\$157,068.74
6.25%	\$1,551,911.81		\$1,398,598.19	11.50%	\$2,855,517.74		\$94,992.26
6.50%	\$1,613,988.29		\$1,336,521.71	12.00%	\$2,979,670.68		-\$29,160.68

FY27 Budget Funding Gap Crisis

* All amounts are estimated due to ongoing contract negotiations.

Possible Funding Gap	\$1,957,287
Fully Funded Full-Day Kindergarten	\$300,000
Instructional Technology & Facilities	\$25,000 - 50,000
Supplies and Materials, Professional Development, Curriculum & Instruction	\$200,000
Retirement Savings <i>**We anticipate this may change over time leading to increased savings to the district</i>	\$100,000
Stipends, Clubs & Athletics	\$125,000
Staff across all schools, district, and central office (15-20FTE) <i>**FTE is not the same as # of staff impacted</i>	\$1,207,287
Total Savings	
Ongoing Gap	

Proposition 2 ½ Override: What is it?

The Basics

- Massachusetts law limits annual property tax increases to **2.5% + new growth**
- This cap applies **even when costs rise faster than 2.5%**

A Prop 2½ Override

- A **local vote** that allows Cohasset to raise taxes **above the 2.5% limit**
- **One-time vote** → permanent increase to the tax base
- **Only happens with voter approval**

Why Overrides Are Considered

- To fund **essential services** (schools, public safety, town services)
- To address **ongoing costs** that cannot be covered within the cap

Proposition 2 ½ Override Considerations

Consensus

School Committee
Selectboard
Advisory Committee

Sustainable Plan

An operational override plan must both support our community for FY27 - FY32

Accurate Projections

All community departments must be able to accurately project budget needs for the next 5 years

Ongoing Solution

We need to change the narrative around Prop 2 ½ Override so it becomes part of the ongoing municipal funding solution

Debt Exclusion Override: What is it?

The Basics

- A debt exclusion is a **temporary property tax increase** to pay for a **specific capital project**
- Common uses include **school buildings, renovations, and major infrastructure**

How a Debt Exclusion Works

- Requires **voter approval** at a local election
- Taxes increase **only for the life of the debt** (typically 20–30 years)
- When the debt is paid off, the tax increase **automatically ends**

How It's Different from an Override

- Used for **one-time projects**, not ongoing operating costs
- **Not permanent**—it expires when the project is fully paid

Debt Exclusion Override: When Will We Need It?

CMS & CHS Feasibility Study
Spring 2026

Approx \$1.5 ~ \$2.0 million

***Approximate MSBA reimbursement rate = 30% (~\$450,000)*

CMS & CHS Building Project
Winter 2027, Spring 2027, or
Winter 2028

Approx \$300 million

***Approximate MSBA reimbursement rate = 30% (~\$100 million)*

Prop 2 ½ v Debt Exclusion Override Comparison

Prop 2 ½ Override

Funds ongoing operating costs

Permanent increase to tax base

Used for schools, staffing, services

Requires voter approval

Ongoing Needs

Debt Exclusion Override

Funds specific capital projects

Temporary tax increase

Used for buildings, renovations

Requires voter approval

1-Time Project

CPS Next Steps

Ongoing work

Leadership team will continue to identify final recommendations for closing the financial gap for FY27

Joint School Committee, Selectboard, and Advisory FY27 budget presentation - FEBRUARY 10, 2026

Continued updates will be provided at each School Committee meeting (2/25, 3/4, and 3/18)

Public School Committee Budget Hearing to be held on March 18 at 5:00pm

School Committee vote on proposed FY27 Budget on March 25, 2026

**FY27 Budget Information
Shared on January 21, 2026**

The Road to FY27



District Profile: A Tradition of Excellence



Cohasset Public Schools
Strategic Plan
2025-2030



Our Mission

We place students first. Together, we inspire character, purposeful growth, and a commitment to authentic scholarship for the fulfillment of our collective potential.

Our Vision

Students improving communities

Our Core Values

I Unlock the power of Individuality	N Nurture belonging and empathy	S Create authentic learning experiences to drive academic Success	P Partnerships with students in learning	I Inspire Innovation by cultivating curiosity	R Build Resilience through perseverance	E Ensure active Engagement of all members of our CPS community
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Strategic Focus Areas

Priorities that will serve as the core focus of district improvement for the next five years.

- 1 Teaching, Learning, and Leading
- 2 Wellness
- 3 Community Engagement
- 4 Resources

District Profile: A Tradition of Excellence

By the Numbers

- **1,382** Students Enrolled (PreK-12)
- **254** Dedicated Staff Members
- **4** Schools: Osgood, Deer Hill, CMS, CHS
- **99%** Graduation Rate

Accomplishments

Achievement at all levels continues to increase.

- Our Blue Ribbon status was a result of our ability to close achievement gaps.
- CPS was recognized as 1 of 13 districts in MA to return to pre-COVID achievement levels in both ELA and Math in 2026.
- Cohasset High School was recognized as #4 in the 2025 Boston Magazine Rankings
- Cohasset Middle School was ranked #9 in MA by US News & World Report
- Cohasset High School earned AP Platinum status 3 years in a row

FY27 Budget Priorities

Maintain At Least Level-Service
for Our Students



Compass Point #1: Teaching, Learning & Leading

Maintain MTSS interventions & supports
Provide professional learning to drive implementation of project-based learning and other staff learning aligned to the Strategic Plan and District Goals

Compass Point #2: Wellness

Support new programs, structures, and/or professional development that increase belonging and align grading and homework practices in schools and across the district

Compass Point #3: Community Engagement

Invest in systems and human capital that support enhanced community engagement
Build financial structures to support community building events

Compass Point #4: Resources

Maintain appropriate staffing levels
Rebuild the professional development budget
Enhance funding for curriculum & instruction
Provide ongoing and necessary repairs to facilities
Commit to minimizing fees in a fiscally responsible manner

Cohasset Public Schools

CPS Budget Calendar



CPS Budget Calendar FY2027 (2026-2027 School Year)			
Date	Time	Meeting	Tasks and Deliverables
9/3/25	6:00 PM	School Committee	FY25 End of Year Update; FY26 YTD Report
9/30/25	6:00 PM	School Committee	FY2026 Budget Close-Out
10/8/25	6:00 PM	School Committee	Regular Meeting: YTD Report
10/8/25	---	District Leadership Team	Budget expectations and process communicated
10/20/25	6:00 PM	Budget Subcommittee	Budget planning and organization
10/22/25	6:00 PM	School Committee	FY26 Monthly Budget Report, First Read: Budget Calendar and Budget Priorities
10/30/25	---	District Leadership Team	Draft FY27 Capital Budget Requests
11/3/25	---	District Leadership Team	Review Budget Line Items and Initial Budget Thinking
11/5/25	6:00 PM	School Committee	Second Read: FY27 Budget Calendar and FY27 Budget Priorities, First Read: Draft of FY27 Capital Requests
11/19/25	6:00 PM	School Committee	FY26 Monthly Budget Report: Final Read and Vote: FY27 Budget Calendar and FY27 Budget Priorities; Second Read: FY27 Capital Requests; Vote: FY27 School Stabilization Fund
11/21/25	9:00 AM	Budget Subcommittee	Review FY27 Capital Requests w/Capital Liasion: FY26 Budget Update; FY27 Budget Planning
12/1/25	---	District Leadership Team	Departmental and School Budget Requests Due
12/3/25	6:00 PM	School Committee	Third Read & Vote: FY27 Capital Requests
12/2/24-12/9/24	---	District Leadership Team	School & Departmental Meetings on Budget Requests
12/10/25	---	District Leadership Team	Discussion on Budget Prioritization
12/16/25	6:00 PM	Budget Subcommittee	FY26 Budget Update; FY27 Budget development: initial requests and needs
12/17/25	6:00 PM	School Committee	FY26 Monthly Budget Report
1/12/26	6:00 PM	Budget Subcommittee	FY26 Budget Update; FY27 Budget Development: Refinement of Requests
1/7/26	6:00 PM	School Committee	Regular Meeting
1/20/26	---	State	Governor's Budget Released
1/20/26	---	District Leadership Team & Schools Committee	Budget Workshop
1/21/26	6:00 PM	School Committee	FY26 Monthly Budget Report, FY27 Preliminary Budget Presentation
1/28/26	---	District Leadership Team	Ongoing Budget Prioritization: Update on state revenue, Refine Priorities and identify additional student needs
2/3/26	7:00 PM	Joint School Committee Meeting with the Selectboard	to present FY27 Budget
2/4/26	6:00 PM	School Committee	FY26 Budget Update; Budget Development: Continue to refine FY27 Budget
2/23/26	6:00 PM	Budget Subcommittee	FY26 Budget Update; Budget Development: Continue to refine FY27 Budget
2/25/26	6:00 PM	School Committee	FY26 Monthly Budget Report; FY27 Budget Update
3/1/26-3/3/26	---	School Committee	Additional Presentations of the FY27 Budget to Town Committees as Needed
3/3/26	---	Superintendent	Publish Notice of FY27 Budget Hearing
3/4/26	6:00 PM	School Committee	FY27 Budget Update; State Budget Discussion w/Senator O'Connor & Representative Meschino
3/9/26	6:00 PM	Budget Subcommittee	FY26 Budget Update; Budget Development: Continue to refine FY27 Budget; Prepare for Budget Hearing
3/18/26	5:00 PM	School Committee	Open Budget Hearing
3/18/26	6:00 PM	School Committee	FY26 Monthly Budget Report; FY27 Budget Update
3/25/26	6:00 PM	School Committee	FY27 Budget Discussion and Vote (this will be the only agenda item)
4/1/26	6:00 PM	School Committee	FY26 Budget Update; Budget Development: Continue to discuss FY27 Budget
4/13/26	6:00 PM	Budget Subcommittee	FY26 Budget Update; Budget Development: Continue to discuss FY27 Budget
4/15/26	6:00 PM	School Committee	FY26 Monthly Budget Report
5/1/26	6:00 PM	Town Meeting	Cohasset Town Meeting
5/11/26	6:00 PM	Budget Subcommittee	FY26 Budget Update; Budget Development: Continue to discuss FY27 Budget
5/20/26	6:00 PM	School Committee	Regular Meeting
5/16/26	---	Town Election	Cohasset Town Election
5/20/26	6:00 PM	School Committee	FY26 Monthly Budget Report; FY27 Budget Update
6/3/26	6:00 PM	School Committee	Regular Meeting
6/24/26	6:00 PM	School Committee	FY26 Monthly Budget Report; FY27 Budget Update

Cohasset Public Schools

Proposed FY27 Level Service Budget

This proposed budget maintains our 2025 - 2026 level of service - continues current class sizes, honors contractual obligations, and moves us toward the goals outlined in our strategic plan.

\$27,781,099*

TOTAL OPERATING BUDGET

11.88%*

INCREASE OVER FY26

\$2,950,510*

DOLLAR INCREASE

** All amounts are estimated due to ongoing contract negotiations.*

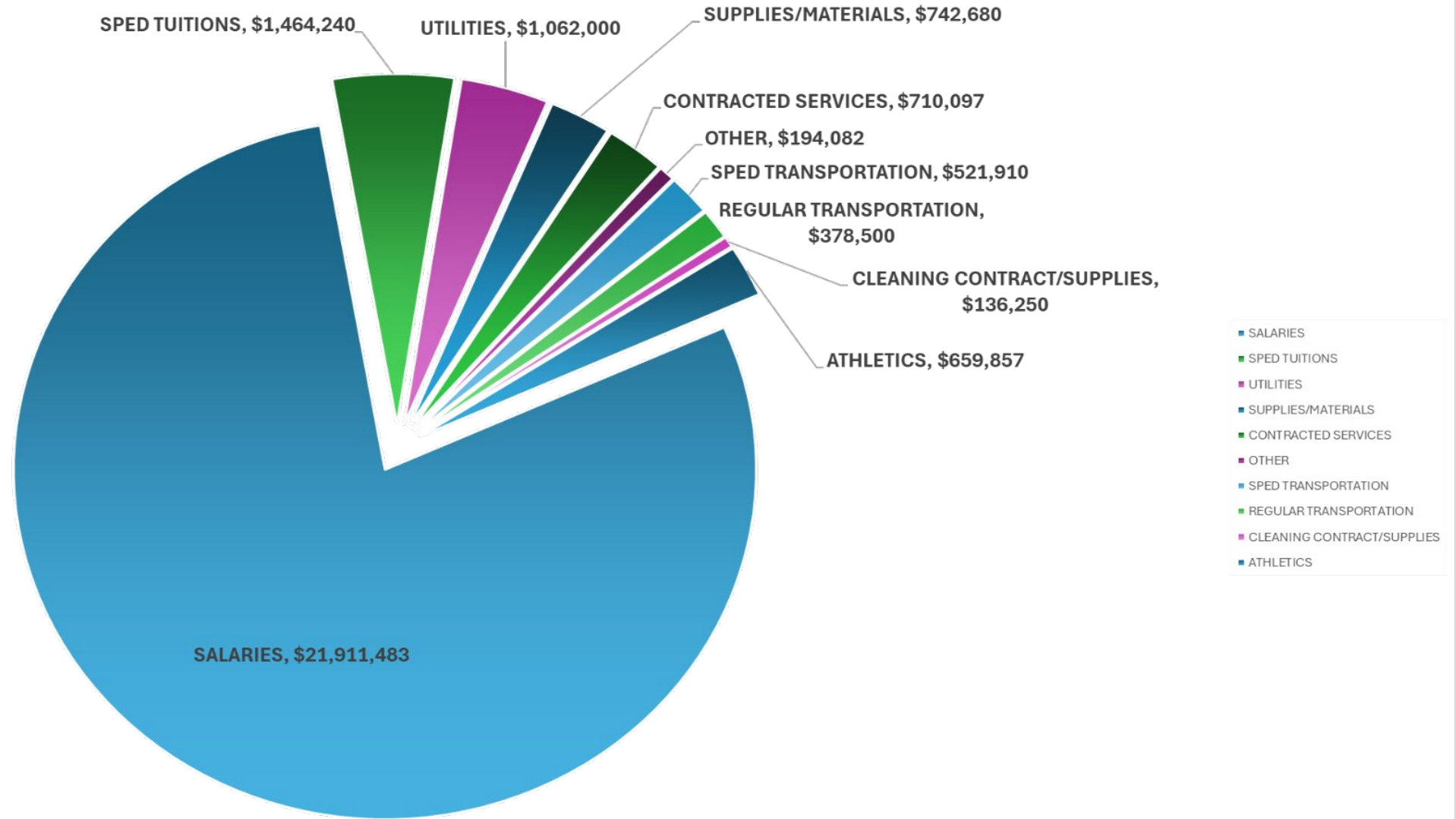
Historical Trends: Overall CPS Budget

BUDGETED	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
SALARIES	\$15,574,098	\$15,989,241	\$16,570,820	\$17,292,905	\$17,946,105	\$18,659,118	\$19,932,072	\$20,155,572	\$21,911,483
SPED TUITIONS	\$816,521	\$1,142,744	\$1,069,907	\$1,187,528	\$1,149,811	\$940,275	\$584,017	\$1,148,552	\$1,464,240
UTILITIES	\$966,566	\$867,159	\$793,516	\$736,005	\$736,005	\$736,005	\$676,005	\$824,005	\$1,062,000
SUPPLIES/MATERIALS	\$418,388	\$450,701	\$484,164	\$513,503	\$555,966	\$578,597	\$567,198	\$480,167	\$742,680
CONTRACTED SERVICES	\$394,942	\$434,617	\$602,252	\$608,570	\$620,150	\$695,795	\$748,474	\$710,097	\$710,097
OTHER	\$359,298	\$397,237	\$272,461	\$262,459	\$273,158	\$261,421	\$245,505	\$194,082	\$194,082
SPED TRANSPORTATION	\$291,000	\$323,640	\$329,340	\$336,827	\$347,840	\$347,840	\$377,500	\$521,910	\$521,910
REGULAR TRANSPORTATION	\$259,618	\$200,313	\$229,275	\$249,350	\$252,508	\$223,188	\$342,714	\$328,500	\$378,500
CLEANING CONTRACT/SUPPLIES	\$71,910	\$80,110	\$68,610	\$62,250	\$62,250	\$62,250	\$61,250	\$111,250	\$136,250
ATHLETICS	\$398,253	\$451,373	\$452,416	\$435,035	\$401,559	\$400,931	\$374,672	\$356,454	\$659,857
TOTAL BUDGET allocation	\$19,550,594	\$20,337,135	\$20,872,761	\$21,684,432	\$22,345,352	\$22,905,420	\$23,909,407	\$24,830,589	\$27,781,099
	3.46%	4.02%	2.63%	3.89%	3.05%	2.51%	4.38%	3.85%	11.88%
Original Proposed Budget Request	\$19,439,201	\$20,462,457	\$21,027,711	\$22,012,987	\$22,964,966	\$23,575,066	\$24,926,306	\$26,064,566	
		5.26%	4.70%	5.20%	5.91%	5.50%	8.82%	9.01%	

The proposed FY27 level service budget accurately reflects our current FY25 & FY26 spending & includes contracted and recommended FY27 increases.

FY27 Requested Budget

FY27 BUDGET



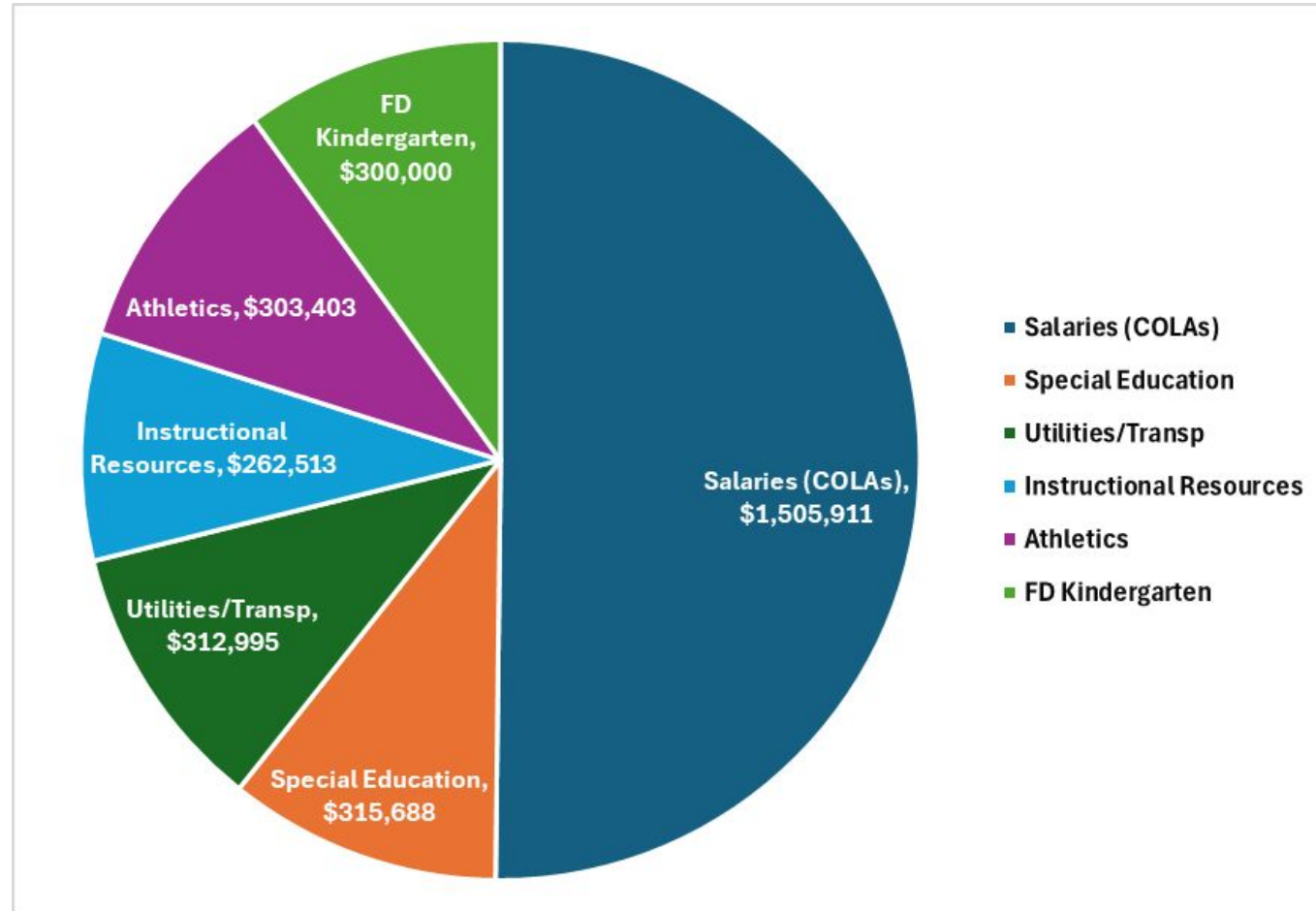
Salaries are 79% of the total CPS budget.

Special Ed Out of District Tuitions are 5.2% of the total CPS budget

Utilities are 3.8% of the total CPS budget.

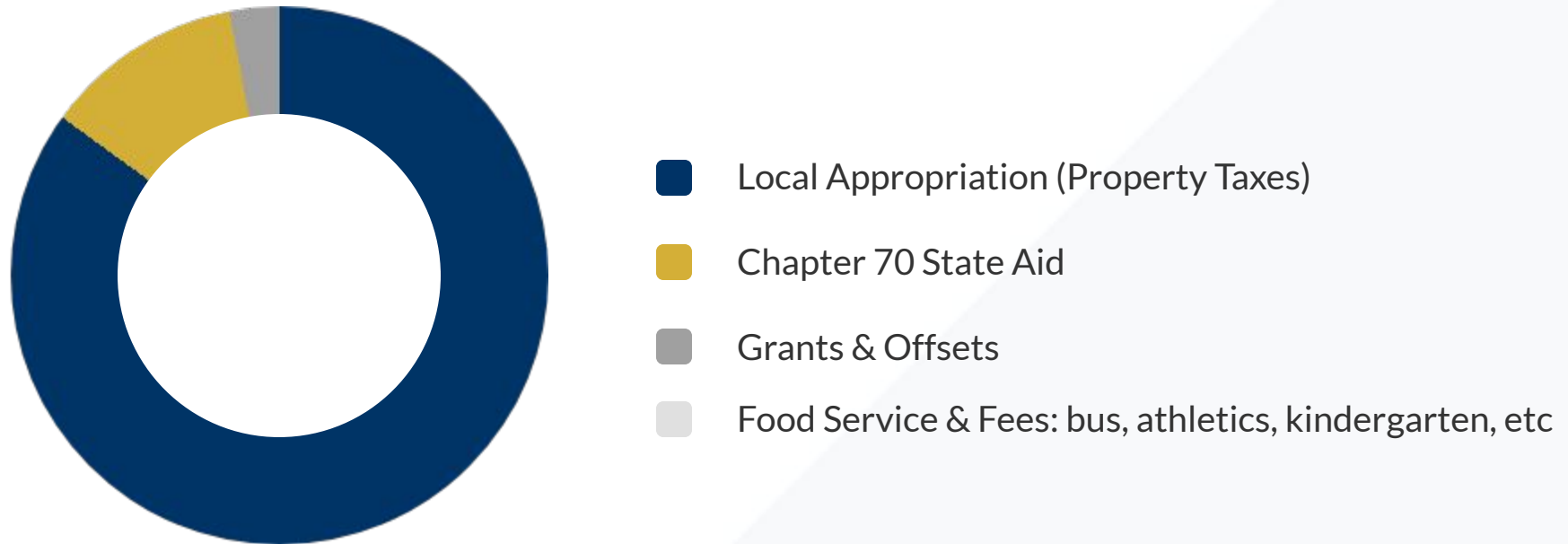
These 3 obligations make up 88% of the total CPS budget.

FY27 Requested Budgetary Increase Drivers



The proposed FY27 level service budget accurately reflects our current FY25 & FY26 spending & includes contracted and recommended FY27 increases as well as tuition-free, full-day kindergarten.

The Funding Pie: A Local Partnership



Cohasset relies primarily on local funding. State aid covers only a small fraction of our operating costs.

The funding formula for schools across the Commonwealth presents a structural issue for all districts, especially small districts like Cohasset.

Understanding Chapter 70 Aid

The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs.



Foundation Budget

The state calculates a "minimum" adequate spending level for our district based on enrollment, wage adjustment factor, and inflation.

The Town of Cohasset funds the schools at a higher rate than the minimum required.



Local Ability to Pay

Because of our high property values, high income for residents, and the municipal revenue growth factor, the state formula determines Cohasset can fund most of the school budget locally.



Functional Categories

Enrollment factors that impact our funding are based on 13 categories**. Students in categories 1-7 are factored at the same base rate while categories 8-13 are factored at above base rates. Cohasset has low student numbers in categories 8-13 so we don't receive much funding above the base rate.

**13 Categories

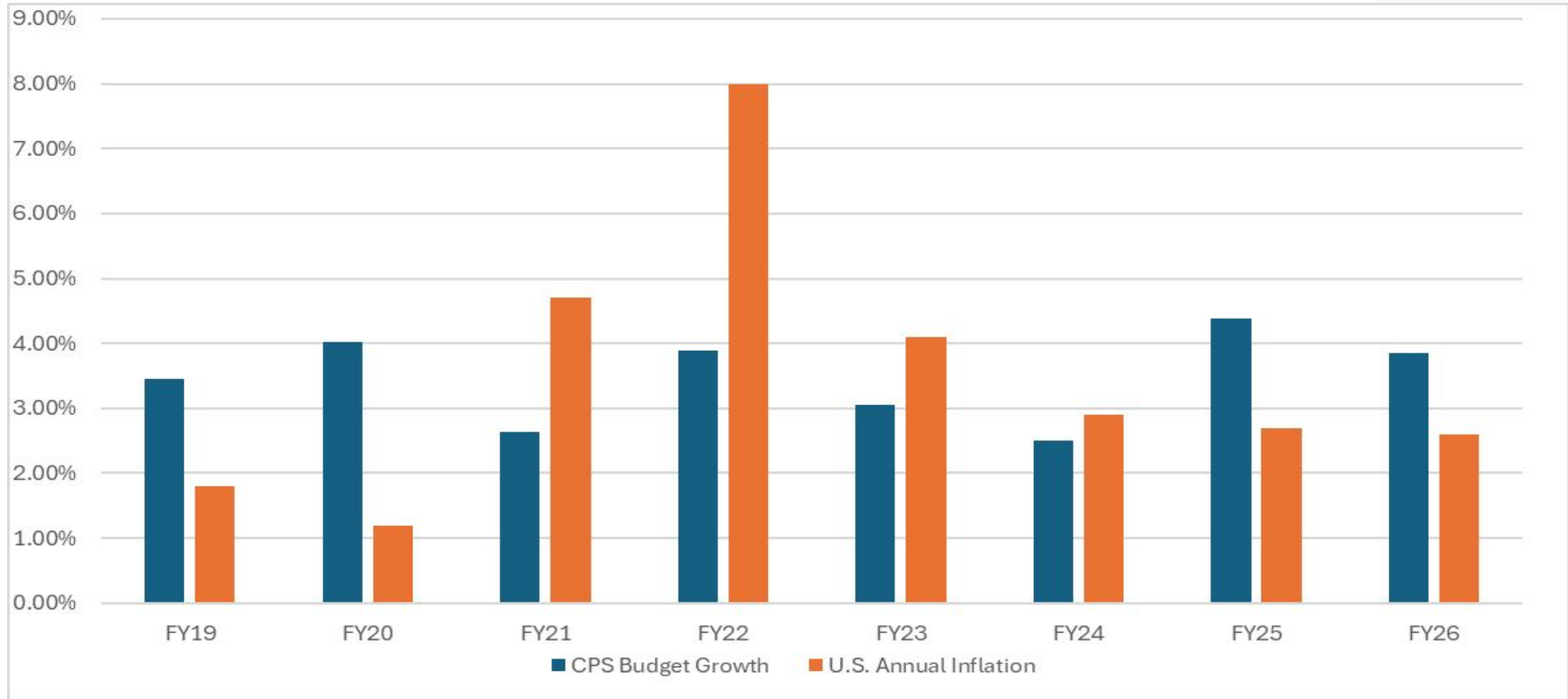
1 - 7: Preschool, Half-day Kindergarten, Full-day Kindergarten, Elementary School, Middle School, High School, and Vocational

8 - 13: Special Ed, In District *, Special Ed, Out of District *, Multilingual Learners, Elementary *, Multilingual Learners, Middle *, Multilingual Learners, High School/Voc *, Low Income *

Understanding Chapter 70 Aid

Year	Foundation Enrollment	Chapter 70 Aid	% Change
FY08	1,497	\$1,696,971	9.3%
FY09	1,383	\$1,600,696	-5.7%
FY10	1,414	\$1,753,039	9.5%
FY11	1,431	\$1,650,626	-5.8%
FY12	1,466	\$1,659,487	0.5%
FY13	1,466	\$1,720,297	3.7%
FY14	1,537	\$2,165,950	25.9%
FY15	1,573	\$2,265,937	4.6%
FY16	1,553	\$2,304,762	1.7%
FY17	1,586	\$2,499,864	8.5%
FY18	1,525	\$2,545,614	1.8%
FY19	1,543	\$2,649,798	4.1%
FY20	1,523	\$2,748,292	3.7%
FY21	1,468	\$2,748,292	0.0%
FY22	1,419	\$2,790,862	1.5%
FY23	1,381	\$2,873,722	3.0%
FY24	1,367	\$2,955,742	2.9%
FY25	1,433	\$3,121,835	5.6%
FY26	1408	\$3,333,035	3.18%
FY27	1396	\$3,437,735	3.14%

Budget Growth vs. Inflation



Historical Trends: Enrollment

	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	+/-
PK	24	25	26	26	36	36	31		+7
K	103	100	127	115	109	104	109		+6
1	105	105	111	128	119	107	110	109	+4
2	103	103	105	107	127	122	109	110	+7
3	118	103	102	104	111	126	119	109	-9
4	110	114	100	103	105	115	128	119	+9
5	122	94	113	97	105	106	115	128	+6
6	134	119	95	110	98	108	100	115	-19
7	118	130	104	86	107	89	105	100	-18
8	97	108	121	99	86	103	84	105	+8
9	117	103	111	111	95	81	93	84	-33
10	106	116	102	107	111	94	81	93	-13
11	129	104	115	98	102	108	93	81	-48
12	117	127	100	115	100	98	106	93	-24
Total	1,503	1,451	1,432	1,406	1,411	1,397	1,382		-121
FTE	210.6	215.71	218.76	218.63	229.10	228.60	219.6		+9.0

* Includes full and half day enrollment

** 2019 - 2020 COVID Year

^ 2026 - 2027 enrollment is estimated based on prior year enrollment

Historical Trends: Class Size (Elementary)

	2019 - 2020			2020 - 2021			2021 - 2022			2022 - 2023		
	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class
Kindergarten	103	5	21	100	6	17	127	6	21	115	6	19.2
Grade 1	105	5	21	105	5	21	111	5	22	128	6	21.5
Grade 2	103	5	21	103	5	21	105	5	21	107	6	18
Grade 3	118	6	20	103	5	21	102	5	20	104	5	21.2
Grade 4	110	5	22	114	5/6	23/19	100	5	20	103	5	20.8
Grade 5	122	5	24	94	5	19	113	6	19	97	5	19.8
	2023 - 2024			2024 - 2025			2025 - 2026			2026 -2027		
	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class	# of students	# of Sections	Average #/class
Kindergarten	108	6	18.2	104	6	17.5	109	6	18	??	6 or 5	??
Grade 1	118	6	20	107	6	18	110	6	18.3	109	6 or 5	18.1/21.8
Grade 2	127	6	21.5	122	6	20.3	109	6	18.2	110	6 or 5	18.3/22
Grade 3	111	6	18.5	126	6	21.2	118	6	20	109	6 or 5	18.1/21.8
Grade 4	105	5	21.2	115	5	23	128	6	21.3	118	6 or 5	19.6/23.6
Grade 5	105	5	21	106	5	21.2	115	5	23	128	6 or 5	21.3/25.6

Current Class Size (Middle School)

2025 - 2026	Grade 6			Grade 7			Grade 8		
	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>
ELA	98	7	14	61	4	15	41	4	10
ELA Acc	—	—	—	42	2	21	42	3	14
Math	98	8	12	45	4	11	31	3	10
Math Acc	—	—	—	57	3	19	52	3	17
Science	100	5	20	105	5	21	83	5	17
Soc Studies	100	5	21	105	5	21	83	5	17
French	24	2	12	39	2	20	21	1	21
Spanish	68	5	14	61	5	12	59	5	12

Current Class Size (High School)

<i>ELA</i>	<i># of Students</i>	<i># of Sections</i>	<i>Avg # of Sts/Section</i>
<i>Eng 9 Acc</i>	52	3	17
<i>Eng 9 CP</i>	37	2	19
<i>Eng 10 Acc</i>	48	2	24
<i>Eng 10 CP</i>	32	2	16
<i>Eng 11 Acc</i>	14	1	14
<i>Eng 11 CP</i>	7	1	7
<i>AP Lang</i>	70	3	23
<i>Eng 12 Acc</i>	5	1	5
<i>Eng 12 CP</i>	12	1	12
<i>AP Lit</i>	87	4	22

Course levels play an important role in scheduling in grades 9-12 as do electives, choice, and post-secondary planning.

It is essential to note that CHS often runs several sections together, ie Eng 11 Accelerated and CP are scheduled together. They are taught in 1 class period by 1 teacher.

Current Class Size (High School)

SCIENCE	# of Students	# of Sections	Avg # of Sts/Section
<i>Intro to Physical Science</i>	38	4	10
<i>Physics Acc</i>	16	1	16
<i>Chemistry Acc</i>	22	2	11
<i>Chemistry in the Community</i>	17	1	17
<i>Biology Acc</i>	32	2	16
<i>Biology CP</i>	13	1	13
<i>Anatomy & Physiology</i>	13	1	13
<i>AP Bio</i>	32	2	16
<i>AP Chem</i>	24	1	24
<i>Genetics & Biotech</i>	13	1	13
<i>Neuroscience</i>	20	2	10
<i>Marine Science</i>	20	2	10

Given the pathways we offer at CHS, class size is not as easy as dividing the number of students by the number of sections per subject as we currently offer many subjects in each content area.

Additionally, reducing staff will reduce course choice and professional pathways we are working to develop.

CHS Block Schedule Benefits

“Cohasset High School utilizes a semester-based block schedule format, whereby courses meet on a rotating basis four days out of five every week for 80 minutes/class. The extended class time allows students to develop an ability to think critically and creatively by participating in educational activities and experiences that prepare them physically, emotionally, and academically. The block schedule allows students to take more courses per year on average than in a traditional schedule and provides them with the opportunity to move among levels based on their academic development. As a result of the block schedule, students finish a majority of the core curriculum during their freshman and sophomore years. This flexibility allows them to individualize their schedules and pursue personal interests and academic goals in their junior and senior years. Advanced Placement courses are scheduled for a full year, while the majority of the remaining academic classes are one semester in length. Students attend a daily 30-minute utility period and receive tiered academic support from teachers, participate in a club or co-curricular activity, or attend an assembly.”

“The school implements an 80-minute rotating block schedule, incorporating quarter, semester, and full-year classes. The block schedule allows for in-depth discussions, curriculum presentations, high-level science labs, off-campus field trips, and multi-layered collaborative projects at different levels of academic rigor. Additionally, CHS students have a 28-minute daily utility period for tiered support and student programming. The school dedicates time to addressing student needs through the MTSS process, the BRYT Program, and the AIMS Program.”

Benefits of the CHS Block Schedule

THE BLOCK SCHEDULE AT CHS SUPPORTS AND ENHANCES THE VALUES AND GOALS OF THE COHASSET COMMUNITY AND THE CPS STRATEGIC PLAN

- Increased time on learning in all year-long courses
- Necessary supports for students on IEPs and in Tiered Support
- Balanced social-emotional, stress, anxiety load for students and staff
- Students are able to change their trajectory in leveled courses
- Increased access to AP courses for ALL students, including those on 504s and IEPs
- Allows for project-based and deeper learning
- More choice for students to explore academic and career interests
- More flexibility to support ALL students to accumulate credits for graduation
- Access to utility which allows for extra help, intervention, clubs, etc
- Higher level of readiness for post-secondary education

Historical Trends: Staffing

FTE'S HISTORICAL							
	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Administration	10.00	10.00	11.00	11.00	11.00	11.00	10.00
Directors/Coordinators	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Classroom teachers including specialists	101.64	105.65	105.65	105.43	113.30	113.30	110.80
Library teachers	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Guidance teachers	7.00	8.50	9.00	9.00	9.00	9.00	9.00
SPED & Academic Aides	28.75	28.75	28.50	25.90	24.90	24.90	21.50
Drivers	4.50	5.30	5.30	5.30	6.80	6.80	6.20
SPED teachers & Coordinators	21.00	19.60	20.00	21.00	23.00	23.00	23.00
SPED Psychologists	2.00	2.50	2.50	3.50	3.50	3.50	3.50
SPED Clinical	4.70	4.70	5.40	5.40	6.00	6.00	6.00
Medical	3.50	4.00	4.00	4.00	4.00	4.00	4.00
Clerical, library aides	10.20	10.40	10.10	10.10	10.10	9.60	9.60
Technology Support	3.00	2.00	3.00	2.00	2.00	2.00	2.00
Maintenance	11.31	11.31	11.31	13.00	12.50	12.50	11.00
	210.60	215.71	218.76	218.63	229.10	228.60	219.60

Historical Trends: Utility Costs

UTILITIES									
									<i>thru 1/9/2026</i>
	FY23	FY23	FY24	FY24	FY25	FY25	FY26	FY26	
Osgood	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Budget</u>	<u>Expenditures</u>	
Heating	\$48,000	\$54,053	\$48,000	\$63,445	\$48,000	\$144,876	\$68,000	\$17,625	
Telephone	\$4,000	\$3,212	\$4,000	\$2,942	\$3,500	\$2,076	\$3,000	\$906	
Electric	\$60,000	\$91,106	\$60,000	\$90,818	\$60,000	\$138,910	\$80,000	\$50,048	
Water/Trash	\$35,000	\$23,914	\$35,000	\$25,700	\$20,000	\$23,514	\$20,000	\$12,438	
TOTAL:	\$147,000	\$172,285	\$147,000	\$182,905	\$131,500	\$309,376	\$171,000	\$81,017	
		<i>(\$25,285)</i>		<i>(\$35,905)</i>		<i>(\$177,876)</i>			
DeerHill									
Heating	\$50,000	\$44,774	\$50,000	\$53,374	\$50,000	\$54,344	\$50,000	\$18,370	
Telephone	\$3,500	\$3,021	\$3,500	\$2,257	\$3,500	\$1,652	\$3,000	\$639	
Electric	\$60,005	\$86,349	\$60,005	\$93,134	\$60,005	\$122,504	\$100,005	\$43,790	
Water/Trash	\$26,500	\$20,939	\$26,500	\$20,120	\$21,500	\$24,644	\$21,500	\$15,389	
TOTAL:	\$140,005	\$155,083	\$140,005	\$168,885	\$135,005	\$203,144	\$174,505	\$78,188	
		<i>(\$15,078)</i>		<i>(\$28,880)</i>		<i>(\$68,139)</i>			
Middle/High									
Heating	\$180,000	\$161,068	\$180,000	\$184,960	\$180,000	\$176,315	\$180,000	\$28,506	
Telephone	\$8,000	\$6,418	\$8,000	\$5,957	\$7,000	\$6,133	\$6,000	\$2,770	
Electric	\$180,000	\$237,797	\$180,000	\$246,111	\$180,000	\$237,586	\$250,000	\$111,832	
Water/Trash	\$80,000	\$40,750	\$80,000	\$46,973	\$40,000	\$56,217	\$40,000	\$35,429	
TOTAL:	\$448,000	\$446,033	\$448,000	\$484,001	\$407,000	\$476,251	\$476,000	\$178,537	
		\$1,967		<i>(\$36,001)</i>		<i>(\$69,251)</i>			
	\$735,005	\$773,401	\$735,005	\$835,791	\$673,505	\$988,771	\$821,505	\$337,742	
	Shortfall	<i>(\$38,396)</i>	Shortfall	<i>(\$100,786)</i>	Shortfall	<i>(\$315,266)</i>			

Historical Trends: Utility Usage v Costs

Electric Summary								
	FY22 COST	FY23 COST	FY24 COSTS	FY25 COST	FY22 KILOWATTS	FY23 KILOWATTS	FY24 KILOWATTS	FY25 KILOWATTS
OSGOOD ELEMENTARY	\$90,452.75	\$95,505.38	\$104,966.79	\$112,809.97	442,200	409,200	383,100	346,200
DEERHILL ELEMENTARY	\$67,991.70	\$80,175.13	\$105,235.66	\$118,025.99	383,800	376,800	370,200	377,800
MIDDLE/HIGH	\$187,793.24	\$218,741.38	\$305,409.95	\$331,986.61	1,134,000	1,032,750	1,117,500	1,116,000
	\$346,237.69	\$394,421.89	\$515,612.40	\$562,822.57	1,960,000	1,818,750	1,870,800	1,840,000
GAS Summary								
	FY22 COST	FY23 COST	FY24 COST	FY25 COST	FY22 THERMS	FY23 THERMS	FY24 THERMS	FY25 THERMS
OSGOOD ELEMENTARY	\$32,767.31	\$30,366.24	\$33,864.53	\$31,183.51	49,488	40,421	39,688	33,907
DEERHILL ELEMENTARY	\$23,838.12	\$25,646.51	\$29,651.04	\$30,970.59	35,242	34,471	34,679	33,625
MIDDLE/HIGH	\$71,547.76	\$76,577.36	\$98,713.71	\$106,599.62	111,947	104,775	119,329	119,803
	\$128,153.19	\$132,590.11	\$162,229.28	\$168,753.72	196,677	179,667	193,696	187,335

Historical Trends: Athletic Involvement

Cohasset Athletic Participation 2024-2025	
Total Fall Athletes	248
Total Winter Athletes	138
Total Spring Athletes	245
<i>Total 2024 - 2025 Athletes over 3 seasons</i>	631
Total # of CHS students playing at least 1 sport in 2024 - 2025, grades 9-12	329 or 86.4% of all CHS students play <u>at least</u> 1 sport
Including 8th grade	352

Historical Trends: Athletic Budget

ATHLETIC BREAKDOWN										
	FY26 Revolving	FY26 Budget	FY25 Revolving	FY25 Budget	FY24 Revolving	FY24 Budget	FY23 Revolving	FY23 Budget	FY22 Revolving	FY22 Budget
REVOLVING:										
Opening Balance	(\$154,692.38)	\$408,500.00	\$4,267.32	\$374,672.00	\$36,626.54	\$400,931.00	\$142,041.25	\$407,140.00	\$215,943.22	\$435,035.00
Fees	\$16,066.50		\$148,499.00		\$138,505.00		\$136,890.00		\$140,845.00	
Projected remaining revenue to collect	\$239,000.00									
Gate Receipts	\$5,200.00		\$54,605.84		\$40,103.00		\$38,675.00		\$27,872.36	
Projected remaining Gate receipts to collect	\$45,000.00									
Boosters							\$21,248.60		\$21,065.75	
TOTALS:	\$305,266.50	\$408,500.00	\$203,104.84	\$374,672.00	\$178,608.00	\$400,931.00	\$196,813.60	\$407,140.00	\$189,783.11	\$435,035.00
Clerical Salaries			(\$33,593.04)		(\$39,439.10)		(\$36,192.31)		(\$26,507.36)	
Bus Drivers	(\$10,000.00)	(\$28,000.00)	(\$7,757.96)	(\$26,364.00)		(\$38,809.00)	(\$8,355.06)	(\$41,583.00)	(\$2.53)	(\$39,880.00)
Salaries/Coaches		(\$116,732.00) (\$265,064.00)	(\$14,679.33)	(\$345,460.00)	(\$62,009.15)	(\$340,010.00)	(\$87,472.14)	(\$295,650.00)	(\$149,494.10)	(\$222,109.00)
Athletic Other Salaries			(\$3,292.94)	(\$6,430.00)		(\$8,370.00)	(\$840.00)	(\$842.00)		
Athletic Trainer	(\$75,256.00)		(\$70,942.25)		(\$35,816.04)	(\$336.00)	(\$35,114.10)			(\$33,334.00)
Athletic Dues/Memberships	(\$9,000.00)		(\$9,750.00)				(\$1,530.00)			
Supplies/Materials	(\$10,000.00)		(\$21,438.42)	(\$32,937.00)	(\$10,824.28)	(\$68,139.00)	(\$74,300.91)	(\$69,769.00)	(\$11,411.34)	(\$33,238.00)
Officials	(\$40,000.00)		(\$40,870.00)		(\$1,165.56)		(\$34,994.50)		(\$39,425.77)	
Contracted Services	(\$28,037.00)	(\$49,582.00)	(\$149,014.20)	(\$76,686.00)	(\$60,957.87)	(\$133,724.00)	(\$18,128.94)	(\$73,789.00)	(\$14,418.61)	(\$54,951.00)
Athletic Other Expenses			(\$3,964.41)	(\$18,305.00)	(\$755.22)	(\$42,908.00)	(\$5,300.35)	(\$21,902.00)	(\$3,125.37)	(\$21,143.00)
Athletic Repairs/Maintenance			(\$4,991.00)						(\$19,300.00)	
Maintenance Equipment			(\$1,280.99)							
Athletic Rentals			(\$490.00)							
TOTALS:	(\$172,293.00)	(\$459,378.00)	(\$362,064.54)	(\$506,182.00)	(\$210,967.22)	(\$632,296.00)	(\$302,228.31)	(\$503,535.00)	(\$263,685.08)	(\$404,655.00)
TOTAL:	(\$21,718.88)	(\$50,878.00)	(\$154,692.38)	(\$131,510.00)	\$4,267.32	(\$231,365.00)	\$36,626.54	(\$96,395.00)	\$142,041.25	\$30,380.00

Current Cost Per Sport (FY25)

Fall Sports 2025	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant	Fall Sports 2026	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
Football	\$55,335	56	\$9,100	\$14,763	\$31,472	\$562	Football	\$59,476	51	\$20,725	\$7,839	\$30,912	\$606
Field Hockey	\$19,685	41	\$10,250	\$1,270	\$8,165	\$199	Field Hockey	\$20,033	35	\$14,450	\$1,175	\$4,408	\$125
Soccer - Boys	\$22,586	41	\$10,250	\$1,580	\$10,756	\$262	Soccer - Boys	\$24,048	44	\$18,700	\$400	\$4,958	\$112
Soccer - Girls	\$21,765	35	\$7,500	\$1,730	\$12,535	\$358	Soccer - Girls	\$28,519	31	\$13,175	\$1,440	\$13,904	\$448
Golf - Boys	\$17,301	20	\$5,000	—	\$12,301	\$615	Golf - Boys	\$13,979	22	\$9,350	—	\$4,629	\$210
Cross Country	\$15,810	19	\$4,750	—	\$11,062	\$582	Cross Country	\$16,733	24	\$10,200	—	\$6,533	\$272
Volleyball - Girls	\$24,303	35	\$8500	—	\$15,803	\$451	Volleyball - Girls	\$31,301	35	\$13,600	\$260	\$17,441	\$498
Cheer (Did Not Run)							Cheer (Did Not Run)						

Fall Sports	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
2025	\$176,787	247	\$55,350	\$19,343	\$103,094	\$417
2026	\$194,089	242	\$100,200	\$11,114	\$82,775	\$342

Current Cost Per Sport (FY25)

Winter Sports	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fee Collected	Net Cost Per Sport	Cost per Participant
Basketball - Boys	\$31,893	24	\$5,750	\$6,510	\$19,633	\$818
Basketball - Girls	\$34,041	25	\$5,750	\$4,244	\$24,047	\$961
Hockey - Boys	\$32,020	19	\$4,500	\$3,351	\$24,169	\$1,272
Hockey - Girls (Did Not Run)						
Wrestling	\$28,614	26	\$5,750	\$4,580	\$18,284	\$703
Swimming	\$20,238	19	\$4,500	—	\$15,738	\$828
Gymnastics	\$13,827	8	\$2,000	—	\$11,827	\$1,478
Ski	\$12,519	15	\$3,250	—	\$12,519	\$834

Winter Sports	Total Cost	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
2025	\$173,152	136	\$31,500	\$18,685	\$122,967	\$904

Current Cost Per Sport (FY25)

Spring Sports	Total Cost Per Sport	# of Participants	User Fee Collected	Gate Fee Collected	Net Cost Per Sport	Cost per Participant
Baseball	\$26,958	25	\$5,750	—	\$21,208	\$848
Softball	\$22,331	14	\$3,500	—	\$18,831	\$1,345
Lacrosse - Boys	\$26,452	37	\$8,750	\$2,600	\$15,102	\$408
Lacrosse - Girls	\$27,714	33	\$7,250	\$2,600	\$17,864	\$541
Tennis - Boys	\$19,418	25	\$6,000	—	\$13,418	\$536
Tennis - Girls	\$19,115	44	\$9,500	—	\$9,615	\$218
Track	\$22,774	49	\$10,750	—	\$12,024	\$245
Golf - Girls	\$9,486	8	\$2,500	—	\$6,986	\$873

Spring Sports	Total Cost	# of Participants	User Fee Collected	Gate Fees Collected	Net Cost Per Sport	Cost per Participant
2025	\$174,248	235	\$54,000	\$5,200	\$115,048	\$904

Athletics Staffing

<u>Fall</u>		<u>Winter</u>		<u>Spring</u>	
Cheerleading *	1	Basketball - Boys	2	Baseball	2
Cross Country	2	Basketball - Girls	2	Golf - Girls	2
Field Hockey	2	Gymnastics **	2	Lacrosse - Boys	2
Football	5	Hockey - Boys **	2	Lacrosse - Girls	2
Golf - Boys	2	Hockey - Girls *	2	Softball	2
Soccer - Boys	2	Skiing **	1	Tennis - Boys	2
Soccer - Girls	2	Swimming**	2	Tennis - Girls	2
Volleyball	2	Wrestling	2	Track	2

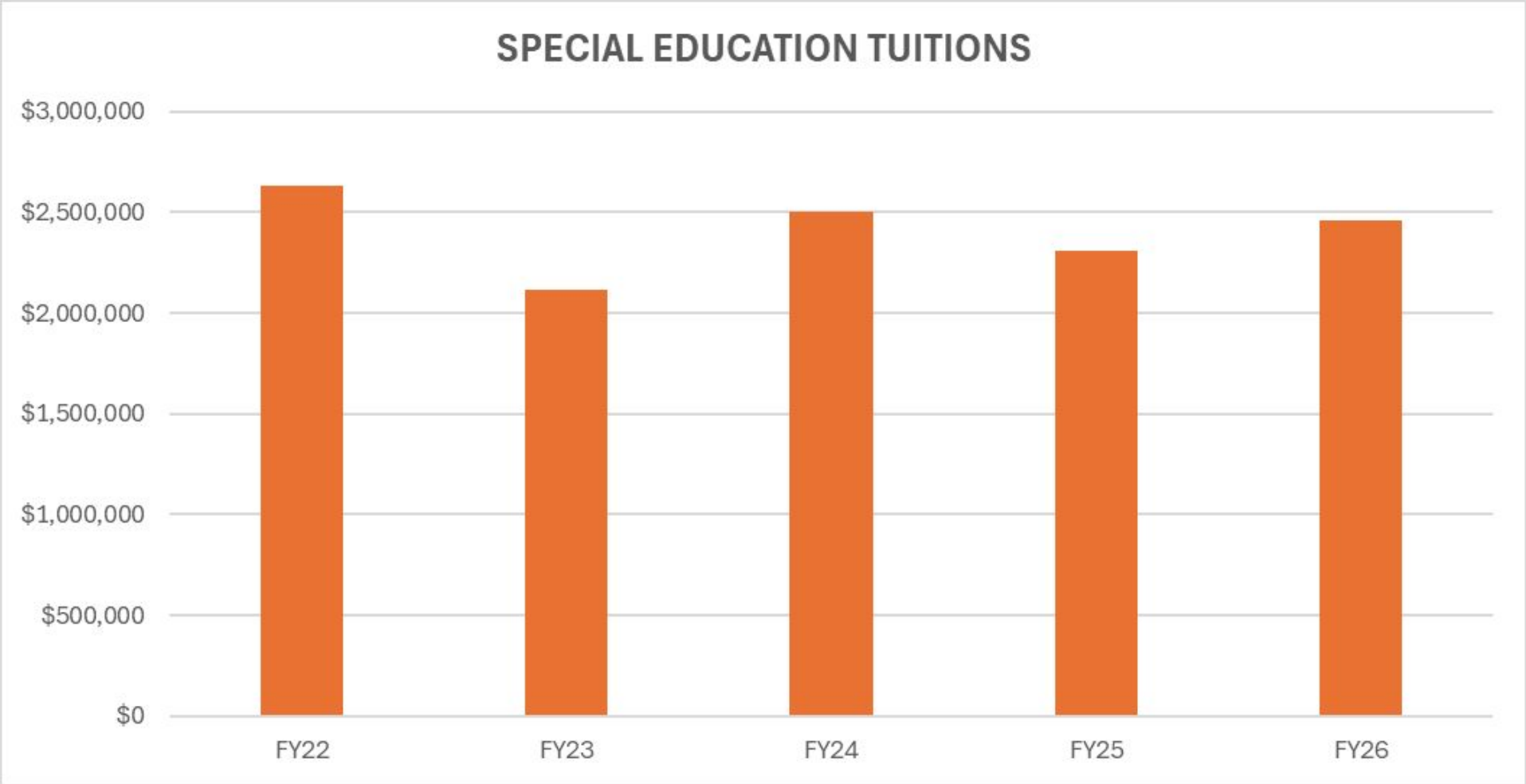
* No team for 2025 - 2026

** Co-op with shared expenses

Inflation Rates: Operational Services Division of MA

2011-2022	On average 2.0% - 2.5%
2021-2022	2.54%
2022-2023	14.0%
2023-2024	4.69%
2024-2025	3.67%
2025-2026	3.04%
<ul style="list-style-type: none">• The last five years, cumulatively, there has been a 25.4% increase in special education private school tuition rates that does not include individual school petitions for “reconstruction” increases. This is across the board and applied to every school district in the Commonwealth.	

Historical Trends: Out of District Costs



Historical Trends: Circuit Breaker Reimbursements

CIRCUIT BREAKER HISTORICAL									
Year	# of students	Total Eligible Expenses	Foundation	Net Claim	% Reimb	Total Reimbursement	Relief Pmt	Supplemental	Total Adjusted Reimbursement
FY19	14	\$1,385,991	\$595,431	\$790,560	75.00%	\$592,920	\$90,041	\$4,121	\$687,082
FY20	19	\$1,826,592	\$847,152	\$979,440	75.00%	\$726,908			\$726,908
FY21	14	\$1,541,638	\$676,928	\$864,710	75.00%	\$648,533			\$648,533
FY22	18	\$1,776,476	\$840,672	\$935,804	75.00%	\$701,856	\$249,157		\$951,013
FY23	17	\$2,342,295	\$781,490	\$1,560,807	75.00%	\$1,170,609			\$1,170,609
FY24	14	\$2,132,380	\$692,916	\$1,186,740	75.00%	\$1,036,019	\$141,015		\$1,177,034
FY25	16	\$2,645,208	\$827,536	\$1,416,758	75.00%	\$1,111,826	\$110,414		\$1,222,240
FY26	15	\$2,565,525	\$760,076	\$1,805,450	75.00%	\$1,297,918			\$1,297,918

Historical Trends: Overall CPS Budget

BUDGETED	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
SALARIES	\$15,574,098	\$15,989,241	\$16,570,820	\$17,292,905	\$17,946,105	\$18,659,118	\$19,932,072	\$20,155,572
SPED TUITIONS	\$816,521	\$1,142,744	\$1,069,907	\$1,187,528	\$1,149,811	\$940,275	\$584,017	\$1,148,552
UTILITIES	\$966,566	\$867,159	\$793,516	\$736,005	\$736,005	\$736,005	\$676,005	\$824,005
SUPPLIES/MATERIALS	\$418,388	\$450,701	\$484,164	\$513,503	\$555,966	\$578,597	\$567,198	\$480,167
CONTRACTED SERVICES	\$394,942	\$434,617	\$602,252	\$608,570	\$620,150	\$695,795	\$748,474	\$710,097
OTHER	\$359,298	\$397,237	\$272,461	\$262,459	\$273,158	\$261,421	\$245,505	\$194,082
SPED TRANSPORTATION	\$291,000	\$323,640	\$329,340	\$336,827	\$347,840	\$347,840	\$377,500	\$521,910
REGULAR TRANSPORTATION	\$259,618	\$200,313	\$229,275	\$249,350	\$252,508	\$223,188	\$342,714	\$328,500
CLEANING CONTRACT/SUPPLIES	\$71,910	\$80,110	\$68,610	\$62,250	\$62,250	\$62,250	\$61,250	\$111,250
ATHLETICS	\$398,253	\$451,373	\$452,416	\$435,035	\$401,559	\$400,931	\$374,672	\$356,454
TOTAL BUDGET allocation	\$19,550,594	\$20,337,135	\$20,872,761	\$21,684,432	\$22,345,352	\$22,905,420	\$23,909,407	\$24,830,589
	3.46%	4.02%	2.63%	3.89%	3.05%	2.51%	4.38%	3.85%

FY26 Budget in Action: Difficult Decisions Have Already Been Made

We closed a **\$1.2 million budget gap** that was a result of what the district needed to maintain level service and the FY26 allocation from the town through painful cuts and significantly increased fees on families.



Personnel Reductions

Office Staff
Director of Curriculum & Instruction
Educational Support Professionals (ESPs)
Custodial



Frozen Professional Learning

Grant Funded Only
CPS Educator Led (Admin & Educators)



Increased Fees for Families

\$3000 Full-Day Kindergarten Tuition
70% ↑ Athletic Fee (\$250 - \$425)
29% ↑ Transportation Fee (\$350 - \$450)
\$180 Student Parking Fee

Proposed FY27 Level Service Budget

This proposed budget maintains our 2025 - 2026 level of service - continues current class sizes, honors contractual obligations, and moves us toward the goals outlined in our strategic plan.

\$27,781,099*

TOTAL OPERATING BUDGET

11.88%*

INCREASE OVER FY26

\$2,950,510*

DOLLAR INCREASE

** All amounts are estimated due to ongoing contract negotiations.*

FY27 Recommended Budget: Necessary Budget Adjustments to Maintain Level Service

Utilities	\$237,995
Custodial Supplies/Materials	\$25,000
Athletics	\$303,403
Transportation	\$50,000
Instructional Resources/Supplies <i>For example: math workbooks, instructional technology license fees, instructional resources, paper</i>	\$51,000
Total	\$667,398

These budget adjustments reflect current underfunded and unaccounted for FY26 spending, not new spending.

FY27 Recommended Budget: Additional Funding to Meet Current Needs

Salaries** <i>* All amounts are estimated due to ongoing contract negotiations.</i>	\$1,505,911**
Instructional Resources/Supplies <i>For example: Robotics curriculum & supplies, AP History and CMS Social Studies books and digital resources, Credit for Life, Challenge Day</i>	\$83,000
Professional Development <i>For example: PBL, Grading, Math Instructional Support</i>	\$72,000
Funding Full-day Kindergarten	\$300,000
Total	\$1,960,911

FY27 Recommended Budget: Line Item Overview

		Rollover from FY26 to FY27									
		\$1,505,911.00	**Estimated due to ongoing contract negotiations								
\$1,505,911		\$1,505,911.00	**Estimated due to ongoing contract negotiations								
		Staffing/Other Requests:									
		\$237,995.00	Increase to Utilities Budget								
		\$25,000.00	Increase to Custodial supplies/materials								
		\$303,403.00	Athletics								
		\$50,000.00	Increase in Transportation								
		\$262,513.00	Instructional Resources/Prof Dev/Supplies & Materials								
		\$300,000.00	begin funding FD Kindergarten								
		\$315,688.00	SPED								
\$1,494,599	0.00	\$1,494,599.00									
		Reductions:									
		(\$50,000.00)	Retirement savings (estimated)								
		added revenue									
(\$50,000)	0.00	(50,000.00)									
\$2,950,510	0.00	TOTAL REQUESTED									
<table border="1" style="width: 100%; background-color: #e0f0e0;"> <tr> <td style="text-align: right;">\$24,830,589.00</td> <td>FY26 BUDGET</td> </tr> <tr> <td style="text-align: right;">\$2,950,510.00</td> <td>FY27 Increase needed</td> </tr> <tr> <td style="text-align: right;">\$27,781,099.00</td> <td>TOTAL FY27 BUDGET REQUESTED</td> </tr> <tr> <td style="text-align: right;">11.88%</td> <td>PERCENTAGE NEEDED</td> </tr> </table>				\$24,830,589.00	FY26 BUDGET	\$2,950,510.00	FY27 Increase needed	\$27,781,099.00	TOTAL FY27 BUDGET REQUESTED	11.88%	PERCENTAGE NEEDED
\$24,830,589.00	FY26 BUDGET										
\$2,950,510.00	FY27 Increase needed										
\$27,781,099.00	TOTAL FY27 BUDGET REQUESTED										
11.88%	PERCENTAGE NEEDED										

FY27 Recommended Budget: Costs Covered by Grant Funding

Grant #	Grant Name	Amount Awarded	# of FTEs funded
262	Early Childhood Special Education Grant	\$10,646	0.40
240	Individuals w/ Disabilities SPED Entitlement	\$368,992	8.40
305	Title I Grant	\$34,106	0.10
140	Title II Grant	\$18,338	0.10
317	METCO Grant	\$376,455	2.00
318	Influence 100 METCO	\$1,000	
	TOTAL GRANT FUNDING	\$809,537	11.00

This funding and staffing are counted in our overall FTE but their salaries are in addition to the salary line item requested in the FY27 budget.

FY27 Recommended Budget: Revolving Account Balances

Revolving Accounts			Fund
Fund		Fund Name	Balance 1-26
#302		AP Fees	\$38,699
#303		PSO	\$35,155
#304		CEF	\$163,604
#313		RISE	\$33,550
#315		Athletics	(\$47,020)
#320		PreSchool	\$25,942
#321		High School	\$17,278
#322		Middle School	\$1,909
#323		Deer Hill	\$4,437
#324		Osgood	\$580
#325		Enrichment	\$9,168
#330		Kindergarten	\$229,970
#335		Transportation	\$11,317
#340		Facility Rentals	\$5,147
#345		Intramurals MS	\$16,265
#350		Summer Camp	\$1,087
#355		Lost Books	\$449
#391		School Committee Gifts	\$8,617
#392		Swim Team Donations	\$707
#393		Athletic Hall of Fame	\$1,827
#394		Musical	\$14,021
#395		Summer Institute Gifts	\$127
#40		Food Service	\$163,497
		TOTAL	\$736,333

The revolving accounts currently fund 28.9 FTE including 3 Kindergarten teachers, 3 Kindergarten ESPs, 1.8 PK, all cafeteria staff, some bus drivers, and some athletic staff.

State of the Town of Cohasset for FY27

Local funding is VERY limited

- Budget Busters: SHREC, health insurance, etc
- Town of Cohasset budget requests will also exceed their funding allocations
- Additional local funding for the school will be 1% - 6%
- We are beyond the timeline to seek an operational override for the community (schools and town) for FY27
- Governor's updated budget numbers are still unknown

FY27 Budget Funding Gap Crisis

Our Need

\$27,781,099*

Town Funding

1% - 6%

Critical Gap

**-\$2,672,699 ~
-\$1,238,644**

** All amounts are estimated due to ongoing contract negotiations.*

- Reduction of essential teaching positions
 - Larger class sizes
- Loss of critical student support staff
 - Loss of programs that define our excellence
- Fewer supplies that support effective curricula
- No professional learning to move our district toward our vision

**WHAT 1% - 6%
REPRESENTS**

CPS Next Steps

Continue to work closely with the Town Manager

Leadership team will identify and recommend reductions that reflect the goal increase of 6% over our FY26 budget

Leadership team will identify and recommend reductions that reflect an increase of 1% - 5% over our FY26 budget

Recommendations and an updated FY27 budget presented at the February 4, 2026 School Committee Meeting

Joint School Committee, Selectboard, and Advisory FY27 budget presentation - FEBRUARY 10, 2026

Continued updates will be provided at each School Committee meeting (2/25, 3/4, and 3/18)

Public School Committee Budget Hearing to be held on March 18 at 5:00pm

School Committee vote on proposed FY27 Budget on March 25, 2026

FY27 Budget Funding Gap Crisis

Larger Class Sizes
Fewer Opportunities for Students
Less Individualized Attention (*IEP services will remain intact*)
Declining reputation & property values



**Without Investing in
CPS**

Maintain Class Sizes
Maintain Blue Ribbon Standards
Maintain & Increase Top Test Scores
Secure Student Opportunities & Experiences



**With Investing in
CPS**

Questions?

Thank you for your continued support of Cohasset Public Schools.

Dr. Sarah Shannon
Superintendent's Office
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www.cohassetk12.org