

# FY27 CCRSD SUPERINTENDENT'S RECOMMENDED BUDGET

December 17, 2025

Presentation to Concord-Carlisle Regional School Committee

# The Budget Story

- Maintaining Level Service
- Supporting Initiatives and Goals
- Declining Enrollment
- Increasing Health Insurance Costs
- In-District Special Education Programming
- Incoming Revenue from Special Education Programs
- No Additional Staffing

# Budget Process Overview

## ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

## Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle



## PRELIMINARY FY27 BUDGET + OPEN HEARING (JANUARY 2026)

Present to School Committee, and share with Town officials

### Feedback loop

- Town officials
- SCOM

### Review & Revise

### New information (Jan)

- State Aid (Ch. 70, et al)
- Expense/service changes

## REVISED FY27 BUDGET (AS NEEDED)

# Budget Objectives

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

# FY27 CCRSD BUDGET SUMMARY- BY DESE FUNCTION

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY26 ADOPTED BUDGET	FY27 PROPOSED BUDGET	Change (\$) FY27 BUD vs. FY26 BUD	Change (%) FY27 BUD vs. FY26 BUD
1000	DISTRICT ADMINISTRATION	1,104,248	1,183,873	79,625	7.2%
2000	TEACHING & INSTR. SUPPT.	21,509,474	21,838,863	329,389	1.5%
3000	OTHER SCHOOL SERVICES	3,710,816	3,868,492	157,676	4.2%
4000	MAINTENANCE & OPERATIONS	2,978,685	3,054,117	75,432	2.5%
5000	FIXED CHARGES	4,510,733	5,055,612	544,879	12.1%
7000	FIXED ASSETS	366,562	387,232	20,670	5.6%
8000	DEBT SERVICE	3,795,034	3,569,161	(225,873)	-6.0%
9000	OUT OF DISTRICT TUITIONS	2,409,400	2,086,596	(322,804)	-13.4%
	<b>TOTAL</b>	<b>40,384,952</b>	<b>41,043,946</b>	<b>658,994</b>	<b>1.63%</b>

# Key Drivers – by DESE 1000 FUNCTION

## District Administration (1000)

- **\$80K, 7.2% increase over FY26 Budget**
  - \$46K replacement hire cost differential on Instructional Tech. Specialist vs. budget assumption (funded by savings in teaching positions)
  - \$12K Contract services, communications firm

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support (2000)

- **\$329K, 1.5% increase over FY26 Budget**
- Salary accounts (CCTA, tutors, admin, clerical) increased \$285K (1.4%)
  - 3.0% COLA increase and steps / lanes advancement offset by
  - Reduction in 4.15 FTE
  - Additional non-resident tuition offsets of \$157K above FY26 offsets
    - 3 add'l students tuitioning in at \$48,600 each
    - Plus increase from 45k to 48.6k for 3 existing enrolled students
- Contract services increased \$32K (Portrait of a Graduate)

# Key Drivers – by DESE 1000 FUNCTION

## Other School Services (3000)

- **\$158K, 4.2% increase over FY26 Budget**
  - \$76K increase (11%) in CASE SPED Transportation assessment
  - \$38K for contractual increases for Athletics coaches, trainers, staff
  - \$22K for contractual increases for transportation staff
  - \$13K increase in student club advisor stipends

# Key Drivers – by DESE 1000 FUNCTION

## Maintenance and Operations (4000)

- **\$75K, 2.5% increase over FY26 Budget**
  - \$14K - acquisition of replacement copier
  - Utilities \$13K
  - IT infrastructure costs increased \$11K, 6.6K for added storage capacity (encrypted), remainder rate increases from vendors
  - Remainder due to contractual wage increases for Maintenance, custodial, and IT staff

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Charges (5000)

- **\$545K, 12.1% increase over FY26 Budget**
  - \$487K increase (20%) in Medical Insurance (active and retiree)
    - Under budgeted FY26 rate increase by 4%, plus 12% budgeted FY27 increase
    - Remainder due to increased enrollment participation levels
  - \$26K increase in Concord Retirement Assessment (pension costs)
  - \$19K increase in liability and property insurance costs

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Assets (7000)

- **Increased \$21K , 5.6% over FY26 Budget**
  - \$16K increase for instructional equipment costs (Special Education, Art, Applied Tech, Music)
  - \$5K increase for vehicle replacement costs to keep pace with market pricing amongst school bus vendors

# Key Drivers – by DESE 1000 FUNCTION

## Debt Service (8000)

- **-\$226K, -6.0% decrease from FY26 Budget**
  - Landfill remediation BAN was paid off, with final payment in FY26
  - Access Road Bond Anticipation Note (BAN) added in FY25, first principal payment budgeted in FY27
  - Existing Bonds related to CCHS Bldg Project are level principal, declining interest, driving the majority of the decrease in debt service

# Key Drivers – by DESE 1000 FUNCTION

## Out of District Tuitions (9000)

- **Decreased \$323K, (-13%) from FY26 Budget**
  - Gross tuition costs for special education, prior to offsets, decreased from \$4.003M to \$3.906M, equating to \$97K decrease (2.4%)
  - Budget offsets from Circuit-breaker and IDEA grant increased by \$280K
  - State assessments for Charter Schools, School Choice, and other settings/institutions increased by \$54K

# Salary / Non-Salary accounts Breakout

Expense Type	FY26 ADOPTED BUDGET	FY27 PROPOSED BUDGET	\$ Difference	% Difference
Salary accounts	24,881,114	25,329,773	448,659	1.80%
Non-Salary accounts	15,503,838	15,714,173	210,335	1.36%
Total	40,384,952	41,043,946	658,994	1.63%

Staffing: FTE's decreased by 4.14 FTE, from 225.0 FTE's in FY26 to 220.86 FTE's in FY27

# Other Post-Employment Benefits

- OPEB Trust value @ 06/30/2024 \$10,382,872
- OPEB Liability @ 6/30/2024 \$17,421,857  
*60% Funding Level*
  
- June 30, 2025 OPEB Trust Assets \$11,705,621
  
- *OPEB Trust Audit is in process for June 30, 2025, which will determine OPEB Liability and Funding Level as of 6/30/2025*
  
- FY26 Budgeted Contribution \$375,000

# FY27 Revenue Budget – Comparison to FY26

<b>Revenue</b>	<b>FY27</b>	<b>FY26</b>	<b>Difference</b>	<b>Diff. %</b>
Chapter 70	\$ 3,548,073	\$ 3,421,429	\$ 126,644	3.7%
Excess & Deficiency (E&D)	\$ 300,000	\$ 300,000	\$ -	0.0%
Misc Revenue	\$ 25,000	\$ 30,000	\$ (5,000)	-16.7%
Interest	\$ 250,000	\$ 275,000	\$ (25,000)	-9.1%
Charter Reimbursement	\$ 40,000	\$ 25,000	\$ 15,000	60.0%
Chapter 71	\$ 810,000	\$ 825,815	\$ (15,815)	-1.9%
<b>Total</b>	<b>\$ 4,973,073</b>	<b>\$ 4,877,244</b>	<b>\$ 95,829</b>	<b>2.0%</b>

# FY27 Assessments

<b>SCOM BUDGET SLIDE - ASSESSMENTS</b>				
	<b>Total</b>	<b>Concord</b>	<b>Carlisle</b>	
<b>Total CCRSD Expenditure Budget</b>	41,043,946			
<b>less: Chapter 70 Revenue</b>	-3,548,073			
<b>less: Chapter 71 Revenue</b>	-810,000			
<b>Misc Revenue</b>	-25,000			
<b>Rental Income</b>	0			
<b>Interest</b>	-250,000			
<b>Charter Reimbursement</b>	-40,000			
<b>Utilitization of Excess &amp; Deficiency</b>	-300,000			
<b>Total Assessment to Towns - FY27</b>	<b>36,070,873</b>	<b>26,995,441</b>	<b>9,075,432</b>	
<b>Assessment to Towns - FY26</b>	<b>35,507,708</b>	<b>27,209,557</b>	<b>8,298,151</b>	
<b>\$ Difference</b>	<b>563,165</b>	<b>-214,116</b>	<b>777,281</b>	
<b>% Difference</b>	<b>1.59%</b>	<b>-0.79%</b>	<b>9.37%</b>	
<b>% of Students - CCHS (10/1/25)</b>		<b>74.84%</b>	<b>25.16%</b>	

# FY27 Assessments

<b>Assessment Comparison w/o Debt</b>			<b>Concord</b>		<b>Carlisle</b>		<b>Total</b>
FY2026			24,301,422		7,411,252		31,712,674
FY2027			24,324,281		8,177,431		32,501,712
<b>Difference</b>			<b>22,859</b>		<b>766,179</b>		<b>789,038</b>
			<b>0.09%</b>		<b>10.34%</b>		<b>2.49%</b>
<hr/>							
<b>Assessment Comparison w/ Debt Service</b>			<b>Concord</b>		<b>Carlisle</b>		<b>Total</b>
FY2026			27,209,557		8,298,151		35,507,708
FY2027			26,995,441		9,075,432		36,070,873
<b>Difference</b>			<b>-214,116</b>		<b>777,281</b>		<b>563,165</b>
			<b>-0.79%</b>		<b>9.37%</b>		<b>1.59%</b>

# FY27 Assessments – Enrollment Shift Impact

	Concord		Carlisle	
	%	Students	%	Students
FY26 Enrollment %	76.63%	859	23.37%	262
FY27 Enrollment %	74.84%	812	25.16%	273

Approximately \$650K impact/shift on assessments due to enrollment changes

# Excess & Deficiency

- June 30, 2024 Certified E&D Balance:           \$1,628,226 (4.2%)
- Limited to 5% of Operating + Capital Budget (current year)
- Will provide an update at upcoming meeting when June 30, 2025 certification is provided by Division of Local Services (MA Dept. of Revenue)

QUESTIONS ?

# REFERENCE SLIDES

# Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION