

## ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

### **Motion:**

Mr. Herchek moves that the Town take affirmative action on Article 13 as printed in the Warrant.

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## The Budget Story

- Maintaining Level Service
- Supporting Initiatives and Goals
- Declining Enrollment
- In-District Special Education Programming
- Possibility of Revenue in Special Education Programming
- Success of Grant Funding
- No Additional Staffing
  - (math specialists, curriculum leadership, content support for programs)

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## **Budget Objectives**

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

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Budget Summary – By DESE Function

Expense Category	FY26 Adopted Budget (*)	FY27 Proposed Budget	\$ Difference	% Difference
District Administration	1,394,702	1,465,373	70,671	5.1%
Teaching & Instructional Support	37,827,290	39,007,580	1,180,290	3.1%
Other School Services	3,412,901	3,569,541	156,640	4.6%
Maintenance	4,159,868	4,287,737	127,869	3.1%
Fixed Charges	278,237	335,900	57,663	20.7%
Community Services	111,264	115,158	3,894	3.5%
Fixed Assets	346,000	355,081	9,081	2.6%
Programs with Other Districts	101,772	(194,455)	(296,227)	-291.1%
<b>Grand Total</b>	<b>47,632,034</b>	<b>48,941,915</b>	<b>1,309,881</b>	<b>2.75%</b>
<b>Notes</b>				
1) FY26 Adopted Budget excludes funds appropriated and added to FY26 budget for McKinney-Vento homeless transportation				
2) Programs with Other Districts - Offsets for Circuit-breaker and IDEA grant are greater than budgeted out of district gross tuition costs; C/Breaker and IDEA funds can be redirected to offset other special education costs, but are shown as above for comparability to FY26				

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## **FY27 Budget Key Drivers**

- Declining out of district enrollment; decreased from 13 to 6 out of district placements
- CASE Transportation increases – impact of reduced OOD enrollments realized on a lag basis due to CASE allocation formula
- Enrollment related staffing adjustments (reductions)
- Reallocation of staffing to meet student and program needs

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## FTE Summary

- Overall reduction of 1.55 FTEs compared to FY26 Budget
- Increases
  - Tutors / Aides increase of 1.78 FTEs across CPS
  - Admin / Ops: 2.0 FTE adds for Special Education Administrators, funded by reallocations of savings from below
- Reductions
  - Elimination of 1.0 FTE ELA Specialist role at Thoreau
  - Remainder (4.33 FTEs) is primarily enrollment related reductions

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### District Administration (1000)

Increase of \$71K (5.1%) over FY26 Budget

\$36K Salary increases

\$18K Contract services – communications firm, web hosting

\$16K Administrative software costs

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Teaching & Instructional Support (2000)

**\$1.180M, 3.1% increase over FY26 Budget**

- Teacher/professional salaries increased by \$971K (3.3%)
  - Includes 3.0% COLA, plus step and lane increases
  - Includes 2 FTE Special Education Administrators added in FY26 for elementary schools
    - Previously one SPED administer supporting all three elementary schools

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Teaching & Instructional Support (2000) CONT'D

- Enrollment related reductions of 3.0 FTE's
- Assumes (3) CTA members opt in to early retirement incentive (in addition to other staff retirements district has previously notified of and are also factored in)
- Non-teacher salaries increased by \$274K (4.5%)
  - Increase of 0.53 FTE
  - \$20K decrease in Title I funding factored in, impacting general fund

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Teaching & Instructional Support (2000) CONT'D

- Instructional supplies / materials decreased by \$31K
- Contract services decreased by \$23K
  - Cartwheel mental health services added, \$32K
  - Translation services decreased \$20K due to grant funded translation printer/copier
  - \$40K reduction in special education contract services

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Other School Services (3000)

- **Increase of \$157K (4.6%) over FY26 Budget**
- Special Education CASE transportation assessment increased by \$83K vs. FY26 budget
  - Assessment formula based on prior years ridership; impact of lower CPS OOD enrollments will be reflected in FY27 / FY28
- Remainder is primarily regular ed transportation COLA and inflationary increases (wages, contractual services, parts, fuel)

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Maintenance and Operations (4000)

- **Increase of \$128K (3.1%) over FY26 Budget**
- Primarily driven by \$63K in utilities increases – heat, electricity, water/sewer (5%)
- Contractual increases for custodial and maintenance staff

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Fixed Charges (5000)

- **Increase of \$58K (21%) over FY26 Budget**
- \$57K insurance premium increases for property and liability coverages;
  - Primarily due to full year property coverage for Ellen Garrison Building; increased building value relative to Peabody/Sanborn
  - Insurance increase also factors in rate increases for property and liability coverages; separate from the asset value coverage increase noted above.

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Key Drivers by DESE 1000 Function

### Out of District Tuitions (9000)

- **\$296K decrease from FY26 Budget (net)**
  - Gross tuition costs for special education, prior to offsets, decreased from \$1.452M to \$0.726M, equating to (\$726K) decrease
  - Budget offsets from Circuit-breaker and IDEA grant decreased by \$430K
    - Circuit-breaker decrease from (\$830,000) to (\$400,000)
    - IDEA offset level with FY26 offset at (\$520,000)

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Salaries / Non-Salary Accounts Breakout

<b>Expense Category</b>	<b>FY26 Adopted Budget</b>	<b>FY27 Proposed Budget</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Salary Accounts</b>	40,833,021	42,132,320	1,299,299	3.2%
<b>Non-Salary Accounts</b>	6,799,013	6,809,595	10,582	0.2%
<b>Total</b>	47,632,034	48,941,915	1,309,881	2.8%

# ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

## Other Funding Sources – FY27 projections

## ARTICLE 13: CONCORD PUBLIC SCHOOLS OPERATING BUDGET

### **Motion:**

Mr. Herchek moves that the Town take affirmative action on Article 13 as printed in the Warrant.