

ARTICLE 15: Concord-Carlisle Regional School District Budget

Ms. Marano moves that the Town take affirmative action on Article 15 as printed in the Warrant.

ARTICLE 15: Concord-Carlisle Regional School District Budget

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

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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

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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%
	TOTAL	40,384,952	41,043,946	658,994	1.63%

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Key Drivers

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

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Key Drivers

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

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Key Drivers

Teaching & Instructional Support (2000) (cont'd)

- 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)

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Key Drivers

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

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Key Drivers

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

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Key Drivers

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

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Key Drivers

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

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Key Drivers

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

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Key Drivers

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

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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

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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

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FY27 Revenue Budget – Comparison to FY26

Revenue	FY27	FY26	Difference	Diff. %
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%
Total	\$ 4,973,073	\$ 4,877,244	\$ 95,829	2.0%

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FY27 Assessments

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

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FY27 Assessments

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

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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

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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)

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