



ARTICLE 12: CONCORD-CARLISLE REGIONAL HIGH SCHOOL BUDGET

Ms. Anderson moves that the Town raise and appropriate the sum of **\$27,209,557** as the Town's apportioned share of the Concord-Carlisle Regional School District budget for the fiscal year ending June 30, 2026; and that the same be expended only for such purposes and under the direction of the Concord-Carlisle Regional School Committee.

Department	FY2024 Adopted	FY2025 Adopted	FY2026 SC Vote 2/26/25
CCRSD Budget	\$37,811,098	\$38,974,907	\$40,384,952
Concord's Assessment	\$25,357,846	\$26,140,908	\$27,209,557



FY26 Budget Planning assumptions

- Level service budgets, while meeting legal mandates
- Homeless transportation costs not budgeted, will be reimbursed to the school district the following year as revenue.
- Expecting closure of Concord homeless shelter by 8/31/2025

ARTICLE 12: CCRSD Budget

FY26 Budget Summary



DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY25 ADOPTED BUDGET	FY26 PROPOSED BUDGET	Change (\$) FY26 BUD vs. FY25 BUD	Change (%) FY26 BUD vs. FY25 BUD
1000	DISTRICT ADMINISTRATION	1,701,705	1,773,398	71,693	4.2%
2000	TEACHING & INSTR. SUPPT.	20,909,588	21,386,651	477,064	2.3%
3000	OTHER SCHOOL SERVICES	3,399,887	3,710,816	310,929	9.1%
4000	MAINTENANCE & OPERATIONS	2,324,240	2,432,358	108,118	4.7%
5000	FIXED CHARGES	4,456,572	4,510,733	54,161	1.2%
7000	FIXED ASSETS	391,900	366,562	(25,338)	-6.5%
8000	DEBT SERVICE	3,913,137	3,795,034	(118,103)	-3.0%
9000	OUT OF DISTRICT TUITIONS	1,877,880	2,409,400	531,520	28.3%
	TOTAL	38,974,907	40,384,952	1,410,045	3.62%



FY26 Budget Drivers by DESE Function

Teaching & Instructional Support (2000)

- **\$477K, 2.3% increase over FY25 Budget**
- CCTA salaries increased \$345K (2.1%)
 - Reduction in 0.92 FTE
 - Additional Pathways tuition offset to salaries of \$45K
 - Replacement hire savings partially offsetting COLA, steps/lanes
- Supplies / materials / equipment increased \$73K, primarily due to additional \$45K in tech. budget to begin replacing interactive boards



FY26 Budget Drivers by DESE Function

Other School Services (3000):

\$311K, 9.1% increase over FY25 Budget

- \$122K due to increase in SPED transportation costs
- \$58K Athletic Coaches salaries (benchmarked and adjusted in 3 year cycles up until FY25, resulting in ~9% increase)
- Add 1.0 FTE Assistant Athletic Director \$60K
- Regular Ed Transportation increased \$23K (2.4%)



FY26 Budget Drivers by DESE Function

Maintenance and Operations (4000)

\$108K, 4.7% increase over FY25 Budget

- IT Networking Costs \$29K increase due primarily to adding cyber threat detection services and support
- CCHS Heating costs \$13K (11%) due to rate increases for gas supply
- Water / sewer \$12K increase for estimated storm-water assessment costs
- Remainder primarily due to contractual wage increases



FY26 Budget Drivers by DESE Function

Out of District Tuitions (9000)

Increased \$532K, (28%) over FY25 Budget

- Gross tuition costs for special education, prior to offsets, increased from \$3.541M to \$4.003M, equating to \$462K increase (13%)
- Budget offsets from Circuit-breaker and IDEA grant are flat (\$1.720M)
- State assessments for Charter Schools (\$20K), School Choice (\$17K), and other organizations (\$32K) increased by \$69K



Excess & Deficiency (E&D)

June 30, 2024 Certified E&D Balance: \$1,628,226

(E&D in a regional district is comparable to Free Cash in a municipality)

Anticipate healthy E&D reserve levels to continue in FY25, due to return of substantial portion of Minuteman Nashoba Health Group “run out claims” assessment, favorable revenues, and other factors

CCRSD continues to fund its annual operating budget with \$300,000 of E&D reserves to offset assessments to the Towns of Concord, Carlisle



Other Post Employment Benefits

- OPEB Trust value @ 06/30/2024 \$10,382,872
- OPEB Liability @ 6/30/2024 \$17,421.857
60% Funding Level
- FY26 Budgeted Contribution of \$375,000
- Projected to Be Fully Funded By 2031, Subject To Market Returns



FY26 Assessments

Assessment Comparison w/o Debt				Concord	Carlisle	Total
FY2025			23,150,489	7,143,268	30,293,757	
FY2026			24,301,422	7,411,252	31,712,674	
Difference			1,150,933	267,984	1,418,917	
			4.97%	3.75%	4.68%	
<hr/>						
Assessment Comparison w/ Debt Service				Concord	Carlisle	Total
FY2025			26,140,908	8,065,986	34,206,894	
FY2026			27,209,557	8,298,151	35,507,708	
Difference			1,068,649	232,165	1,300,814	
			4.09%	2.88%	3.80%	



Budget Risks

- Federal grant funding – despite the noise, confusion, and mixed messages at the federal level, CCRSD anticipates to receive similar grant funding in FY26 as received in FY25 (approximately \$502,000)
- If the homeless shelter does not close by 8/31/2025, students may start the school year in Concord, and in doing so, would have the right under McKinney-Vento Act to receive transportation to their school of origin from their home address.



ARTICLE 12: CONCORD-CARLISLE REGIONAL HIGH SCHOOL BUDGET

Ms. Anderson moves that the Town raise and appropriate the sum of **\$27,209,557** as the Town's apportioned share of the Concord-Carlisle Regional School District budget for the fiscal year ending June 30, 2026; and that the same be expended only for such purposes and under the direction of the Concord-Carlisle Regional School Committee.

Department	FY2024 Adopted	FY2025 Adopted	FY2026 SC Vote 2/26/25
CCRSD Budget	\$37,811,098	\$38,974,907	\$40,384,952
Concord's Assessment	\$25,357,846	\$26,140,908	\$27,209,557