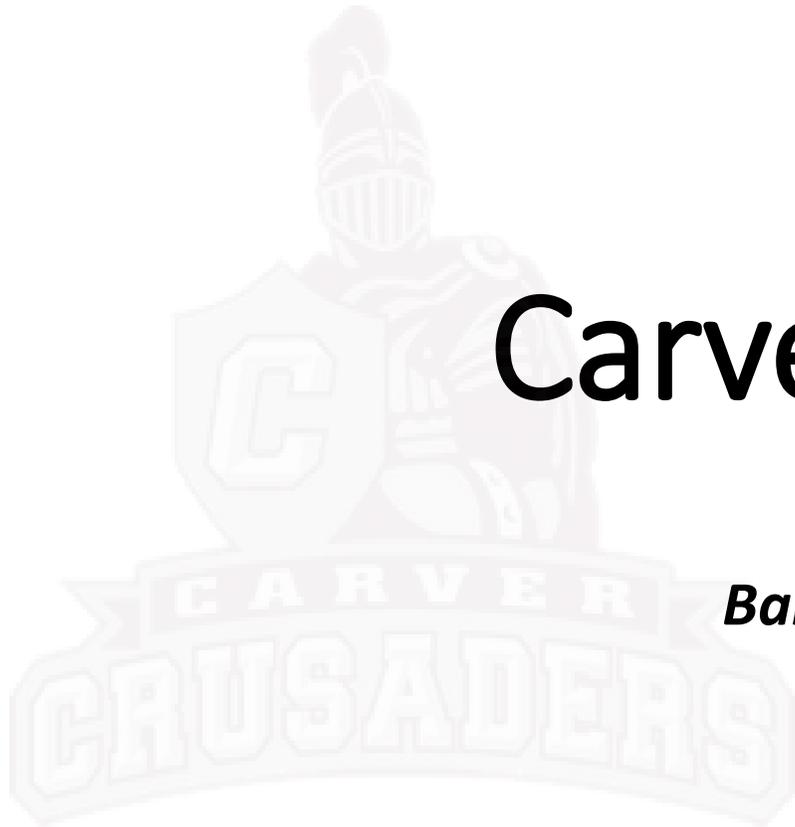


Carver Public Schools

Balanced FY27 Operating Budget

February 9, 2026



Presentation Summary:

1. FY27 Budget Priorities

2. Operating Budget

- Detail by DESE Category
- Executive Summary

3. Revenue

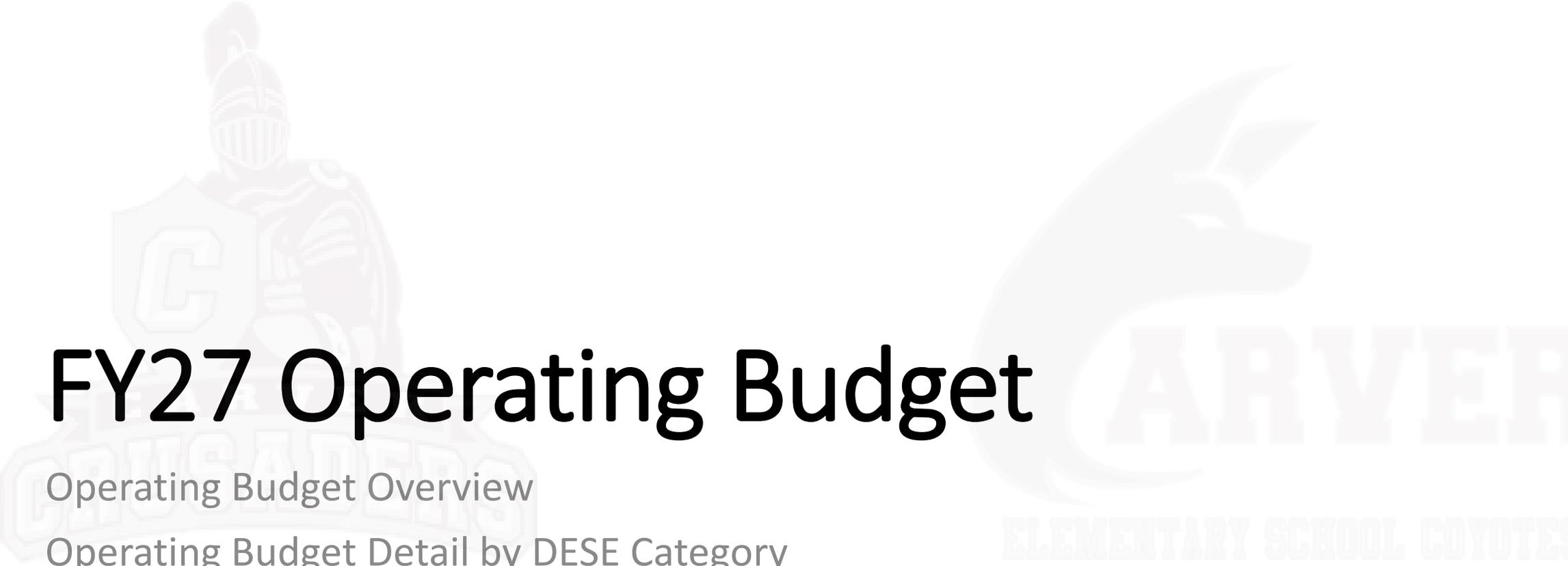
- Part I: State & Local Aid
- Part II: Grants & Offsets
- Executive Summary

4. Executive Summary

5. Next Steps

FY27 Operating Budget: Priorities

- Carver Public Schools [Educational Blueprint](#)
- Maintain level services for all students
- Continue development of [MHS Pathways](#)



FY27 Operating Budget

Operating Budget Overview

Operating Budget Detail by DESE Category

Operating Budget Executive Summary

FY27 Operating Budget: Overview

- Operating budget developed with input from school and program staff with the goal of maintaining level services
- Organized using DESE Function Codes for Public Accounting
- Projected expenses broken down for each reporting series
- Highlights major changes from FY26 to FY27

1000: District Wide Leadership & Administration

2000: Instructional Services

3000: Support & Other Services

4000: Operations

5000: Fixed Charges (Benefits & Insurances)

9000: Out of District Programs (Tuitions)

1000 Series (District Wide)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$806,088	\$849,578	\$850,078	5.5%

- Contractual increases for district wide staff
- Increases in tech infrastructure & data management. Shifting to a government linked Managed Detection & Response system. More expensive than our current solution but provides guaranteed data security compliance, data sovereignty and improved response support in the event of any data breach.
- Modest reduction in legal services costs. Teacher contract in place – will negotiate custodians and drivers in FY27.

2000 Series (Instructional Services)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$18,499,126	\$19,423,939	\$19,151,021	3.5%

- Contractual increases for instructional staff.
- This also reflects replacement cost for known retirements, step and lane changes.
- SPED Contract Services increased to cover 1:1 RN for medically fragile student
- Google changed terms – now charging for staff access

2000 Series (Instructional Services)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$18,499,126	\$19,423,939	\$19,151,021	3.5%

- Program updates as noted in the prior curriculum & enrollment presentation
- Additions due to program needs Include:
 - 0.5 FTE Music instructor
 - 0.5 FTE TV Studio instructor
 - 1.0 FTE SPED ESP
- Reductions due to low enrollment include:
 - 3.0 Techers (PE, Social Studies and Elementary)
 - 2.0 ESPs
- World Languages program shift reducing French to 0.4 FTE in FY27 to make room for Portuguese. School will need to increase Language FTEs by 1.0 in FY28

3000 Series (Support & Other Services)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$2,939,104	\$3,098,159	\$3,085,179	5.0%

- Typical steps and lanes for nursing and transportation staff
- In-house SPED OOD, bus monitor, homeless & foster transportation costs increased. Adding 1 additional PK route.
- Decreased contracted services transportation for SPED OOD
- Year 4 of athletics uniform replacement & new Athletic Trainer contract pending
- Additional costs for nurse salaries to cover statutory medicine delegation

4000 Series (Operations & Maintenance)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$1,902,565	\$2,050,599	\$2,047,906	7.6%

- Operational & technology costs have typically been one of our slowest growing cost centers but over the past few years, expenses and service contracts have been on the rise in both of these sectors
- Contractual increases for custodial & technology staff
- Repairs costs at the MHS are up in general and in particular with HVAC repairs.
- CES has fewer repairs than MHS but the systems are more complex, requiring specialized services. This is particularly true of the water systems
- Electricity & gas costs are up with new rates. MHS now includes Greenhouse & Culinary Gas Costs

5000 Series (Fixed Costs & Benefits)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$619,335	\$649,653	\$651,153	5.1%

- Main cost driver is liability insurance costs which are currently projected at 7.5% and Medicare at just under 10%
- Early retirement costs are projected to increase
- Savings through carryover insurance costs coming down from retired Plymouth-Carver Regional employees as well as reductions in workers' comp

9000 Series (Tuition – Out of District)

9000s reflects costs for enrollments beyond Carver which includes:

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$2,946,571	\$2,917,909	\$2,822,292	-4.2%

- Special education out of district
- Any vocational enrollments that are not Old Colony
- Dual enrollment high school students
- CPS partnership with READS Family Success Partnership (FSP)

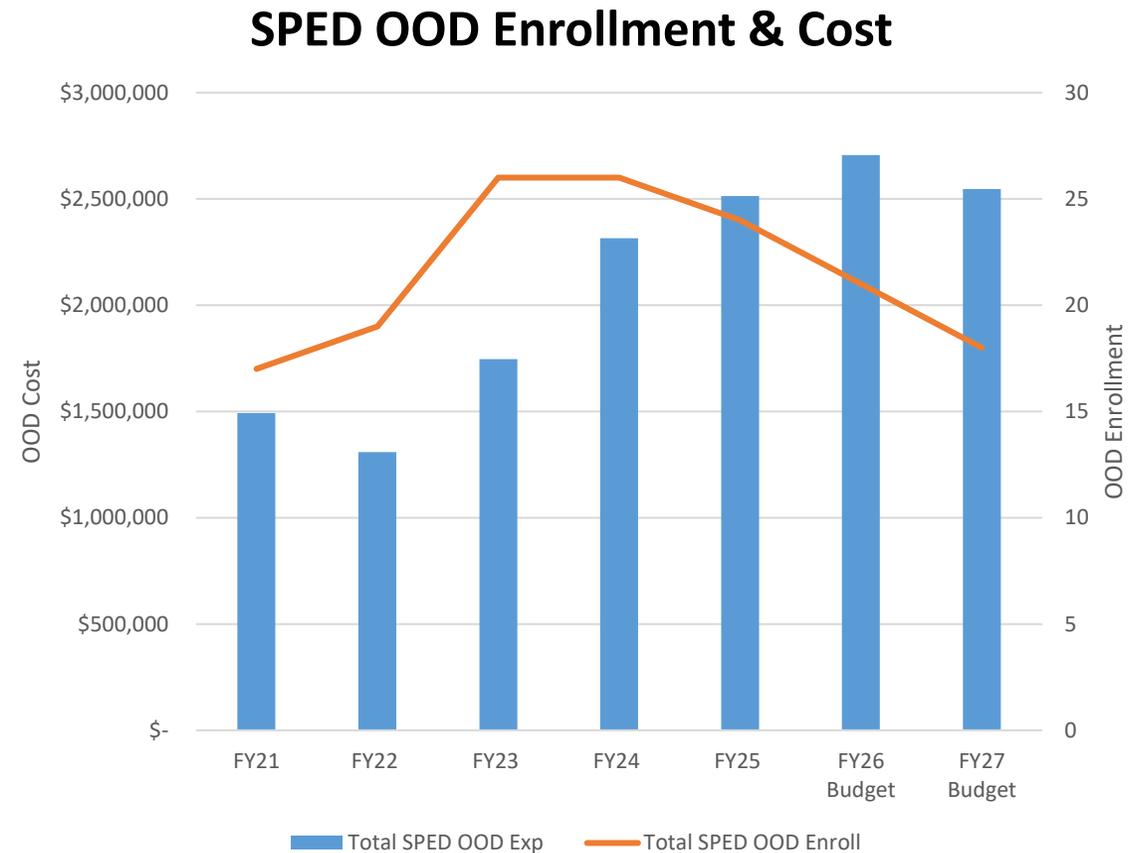
9000 Series (Tuition – Out of District)

FY26 Budget	FY27 Prelim Budget	FY27 Balanced Budget	Percent Change
\$2,946,571	\$2,917,909	\$2,822,292	-4.2%

- While vocational (aggie) projected enrollment increased slightly since our preliminary budget, special education out of district projections came down even further.
- Less restrictive placements & services has yielded a reduction in anticipated SPED OOD costs by more than 4% next year
- Some of these changes are occurring this year which may help the district realize savings in FY26

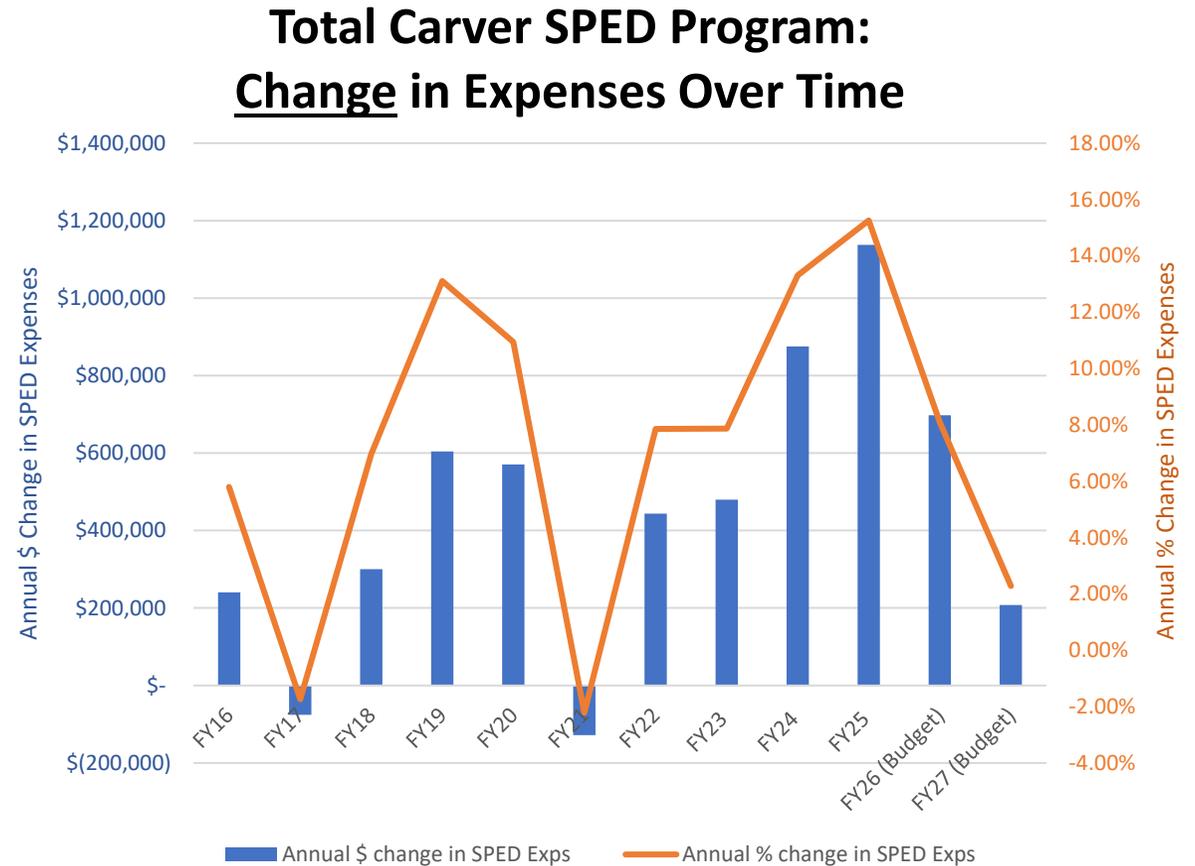
Special Education – OOD Drill Down Analysis

- Over the past few years, SPED OOD costs have been rising across the Commonwealth. This has also affected Carver.
- Overall OOD enrollments have been trending down but as seen in recent years, a larger portion of Carver students have transitioned to private (more intensive & expensive) placements vs public collaboratives
- However, for the 1st time since the Pandemic, OOD costs are projected to decrease!



Special Education – Total Cost Analysis

- Good news for Carver is that while costs are on the rise, the increase in total SPED costs is slowing and are projected to continue to slow
- The biggest driver in slowing our total SPED costs is the decreasing SPED OOD costs.
- Continuing to invest in local public programs wherever possible should both help students and manage costs in the long term



FY27 Operating Budget: Executive Summary

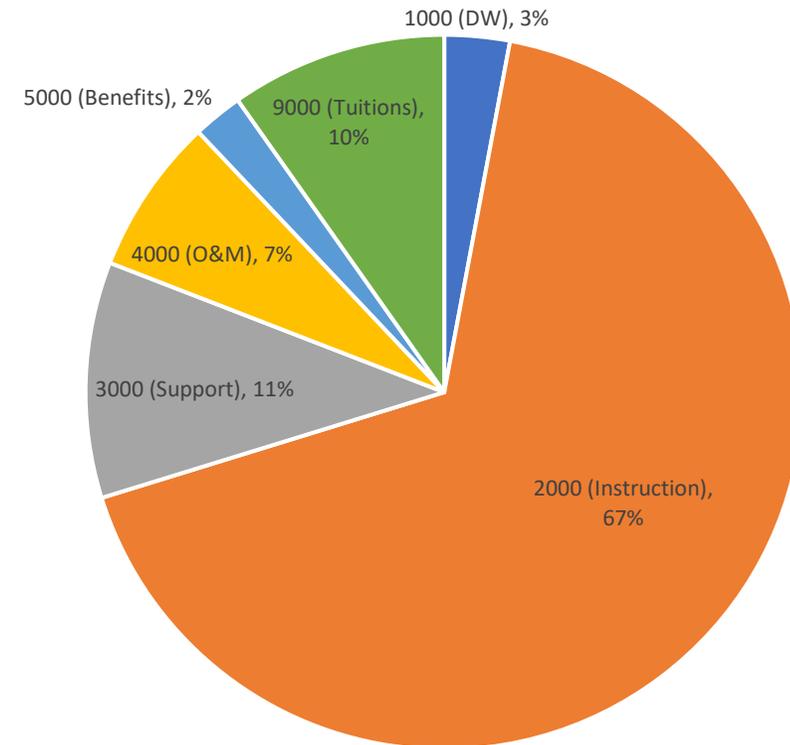
DESE Series	FY26 Budget	FY27 Prelim	FY27 Balanced	% Change
1000 (DW)	\$806,088	\$849,578	\$850,078	5.5%
2000 (Instruction)	\$18,499,126	\$19,423,939	\$19,151,021	3.5%
3000 (Support)	\$2,939,104	\$3,098,159	\$3,085,179	5.0%
4000 (O&M)	\$1,902,565	\$2,050,599	\$2,047,906	7.6%
5000 (Benefits)	\$619,335	\$649,653	\$651,153	5.1%
9000 (Tuitions)	\$2,946,571	\$2,917,909	\$2,822,292	-4.2%
*Total Costs	\$27,712,789	\$28,989,836	\$28,607,630	3.2%

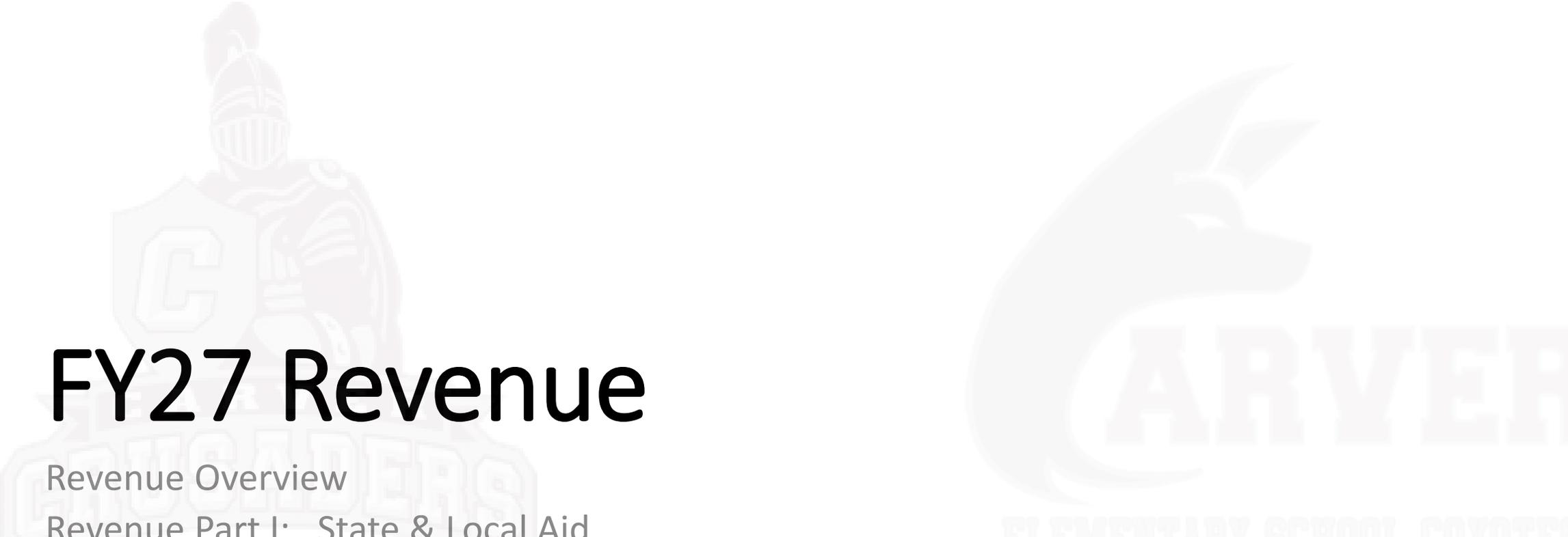
**Prior to budget offsets*

FY27 Operating Budget

- Organized by DESE code, 88% of the FY27 operating budget is dedicated to providing direct student services
- Operations & Maintenance is 7%, Administration is 3% and (non-health insurance) benefits are 2%
- Notable this year is that SPED student tuitions came down a percentage point to 10% (pre-pandemic was around 8%).

FY27 Budget Summary by Cost Center





FY27 Revenue

Revenue Overview

Revenue Part I: State & Local Aid

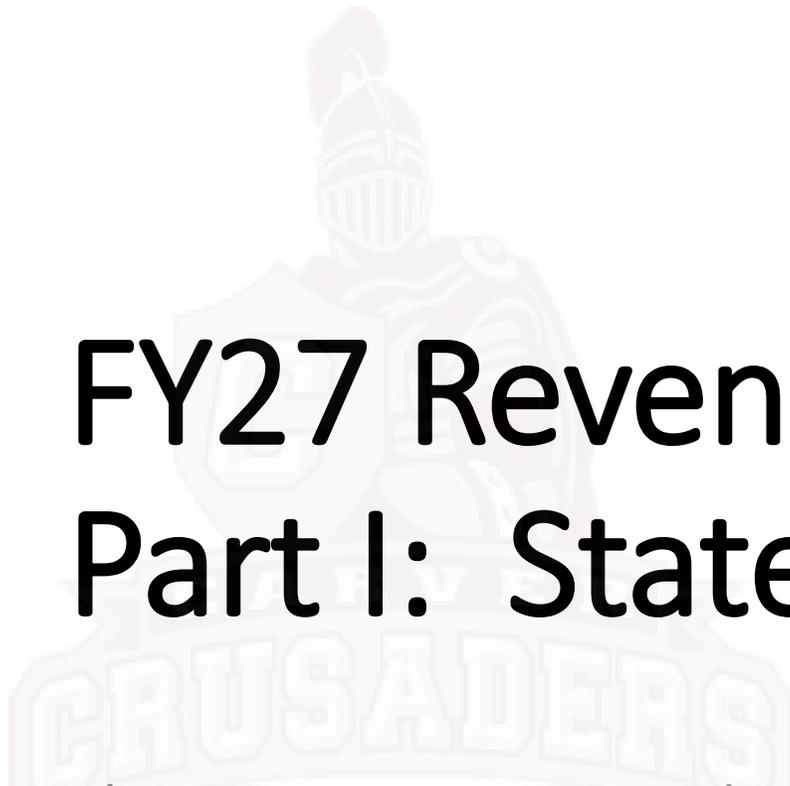
Revenue Part II: Grants & Offsets

Revenue Executive Summary

Revenue Overview: Two Funding Streams

Part I: *State and Local Aid:* The primary source of revenue comes from the town's local taxes plus state aid from the Commonwealth (sometimes referred to as Chapter 70) which are combined as part of the local funding formula. This figure is what you'll see in the town's annual funding appropriation (warrant).

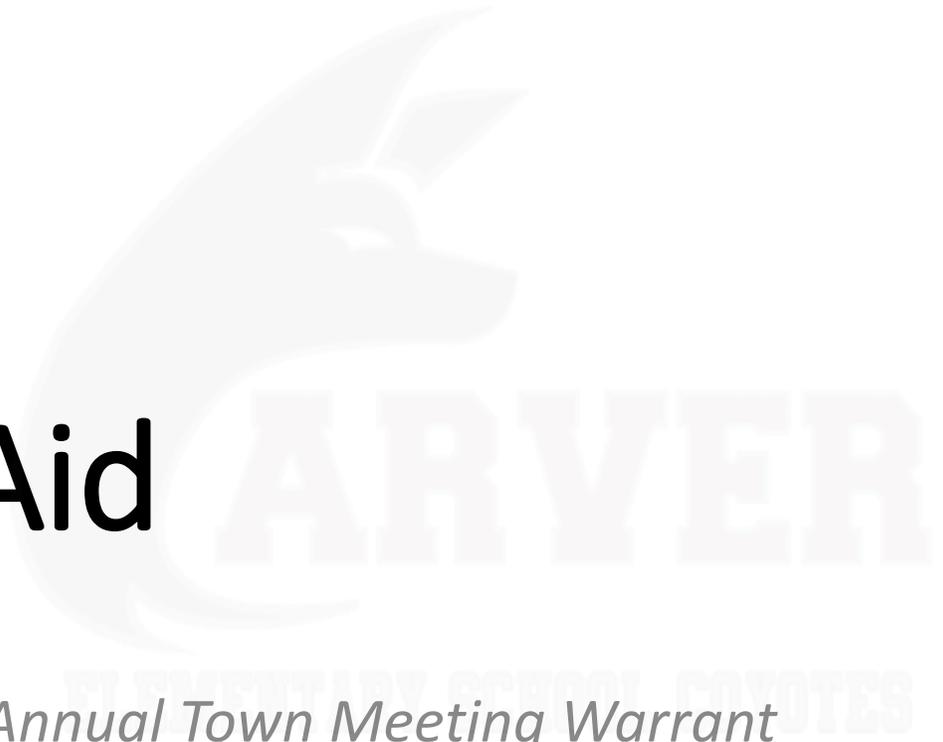
Part II: *Grants & Offsets:* Grants, School Choice, Circuit Breaker and User Fees serve as secondary revenue streams which typically offset specific expenses. While these are small in comparison to state and local aid, offsets help balance the budget. Best practice is to use annually recurring offsets but not one-time funds, to balance a budget.



FY27 Revenue

Part I: State & Local Aid

The amount appropriated to Carver Schools on the Annual Town Meeting Warrant



CRUSADERS
CARVER
ELEMENTARY SCHOOL COYOTES

Part I: State & Local Aid

Total Revenue is comprised of:

- **Local Levy:** property taxes, new growth & any exclusions raised. Typically, annual increase capped at [2.5%](#)
- **Net State Aid:** balance of money the state gives vs charges each community. Detail can be found on the annual [Cherry Sheet](#).
- **Local Receipts:** Excise, meals tax, permits, interest, etc. not including enterprise funds like ambulance, cemetery, etc.
- **New PILOTS:** Select Board voted to remove all new [PILOT revenue](#) from operating and direct those funds to capital and stabilization
- Total FY27 Revenue is projected at: **\$52.9M**

Calculating Total Revenue	FY27 Est.
Local Tax Levy	\$ 37,540,485
Net State Aid	\$ 11,588,664
Net Local Receipts	\$ 5,393,768
Less New PILOTS	\$ (1,660,295)
Total Revenue	\$ 52,862,623

Calculating Fixed Liabilities	FY27 Est.
Snow and Ice Operations	\$ 328,496
Health Insurance	\$ 6,555,000
Plymouth County Retirement	\$ 3,732,529
Old Colony Vocational Tuition	\$ 1,229,306
Unemployment	\$ -
Non-Excluded Debt	\$ 1,464,925
Excluded Debt	\$ 1,193,550
Total Fixed Liabilities	\$ 14,503,806

Calculating Available Operating Revenue	FY27 Est.
Total Revenue	\$ 52,862,623
Total Fixed Liabilities	\$ (14,503,806)
Available Operating Revenue	\$ 38,358,816

Calculating Revenue "Split"	FY27 Est.
Available Operating Revenue	\$ 38,358,816
General Government Operating Revenue	\$ 12,121,386
School Department Operating Revenue	\$ 26,237,430

Part I: State & Local Aid

- **Fixed Liabilities** are a set of shared costs that are backed out of the total revenue before apportioning the remaining funds to the operating budgets.
- **Health Insurance** projections are still a big question mark for Carver. This is a key piece of data that will impact available revenue!
- Since last meeting, the town has determined Unemployment costs can be covered using the existing funds in Unemployment Reserve Fund.
- Total Fixed Liabilities is projected at: **\$14.5M**

Calculating Total Revenue	FY27 Est.
Local Tax Levy	\$ 37,540,485
Net State Aid	\$ 11,588,664
Net Local Receipts	\$ 5,393,768
Less New PILOTS	\$ (1,660,295)
Total Revenue	\$ 52,862,623

Calculating Fixed Liabilities	FY27 Est.
Snow and Ice Operations	\$ 328,496
Health Insurance	\$ 6,555,000
Plymouth County Retirement	\$ 3,732,529
Old Colony Vocational Tuition	\$ 1,229,306
Unemployment	\$ -
Non-Excluded Debt	\$ 1,464,925
Excluded Debt	\$ 1,193,550
Total Fixed Liabilities	\$ 14,503,806

Calculating Available Operating Revenue	FY27 Est.
Total Revenue	\$ 52,862,623
Total Fixed Liabilities	\$ (14,503,806)
Available Operating Revenue	\$ 38,358,816

Calculating Revenue "Split"	FY27 Est.
Available Operating Revenue	\$ 38,358,816
General Government Operating Revenue	\$ 12,121,386
School Department Operating Revenue	\$ 26,237,430

Part I: State & Local Aid

- Available Operating Revenue is the amount of money that can be used to annually cover all municipal employees, services, supplies and materials, after backing out fixed liabilities.

\$52.9M Total Revenue
 -\$14.5M Fixed Costs
\$38.4M Available Revenue

- Available Revenue is then split into two “buckets” – general government departmental and school department operating budgets
- Select Boards determines this formula via policy

Calculating Total Revenue	FY27 Est.
Local Tax Levy	\$ 37,540,485
Net State Aid	\$ 11,588,664
Net Local Receipts	\$ 5,393,768
Less New PILOTS	\$ (1,660,295)
Total Revenue	\$ 52,862,623

Calculating Fixed Liabilities	FY27 Est.
Snow and Ice Operations	\$ 328,496
Health Insurance	\$ 6,555,000
Plymouth County Retirement	\$ 3,732,529
Old Colony Vocational Tuition	\$ 1,229,306
Unemployment	\$ -
Non-Excluded Debt	\$ 1,464,925
Excluded Debt	\$ 1,193,550
Total Fixed Liabilities	\$ 14,503,806

Calculating Available Operating Revenue	FY27 Est.
Total Revenue	\$ 52,862,623
Total Fixed Liabilities	\$ (14,503,806)
Available Operating Revenue	\$ 38,358,816

Calculating Revenue "Split"	FY27 Est.
Available Operating Revenue	\$ 38,358,816
General Government Operating Revenue	\$ 12,121,386
School Department Operating Revenue	\$ 26,237,430

Part I: State & Local Aid

- Carver's financial policy apportions a fixed percentage of 68.4% of available operating revenue to the School Department which yields:
- FY27 Available Revenue is \$26.2M, an increase of 3.3% from FY26
- This represents the School Department's operating revenue appropriation of state and local aid. It's the amount you'd see on the town meeting warrant

Calculating Total Revenue	FY27 Est.
Local Tax Levy	\$ 37,540,485
Net State Aid	\$ 11,588,664
Net Local Receipts	\$ 5,393,768
Less New PILOTS	\$ (1,660,295)
Total Revenue	\$ 52,862,623

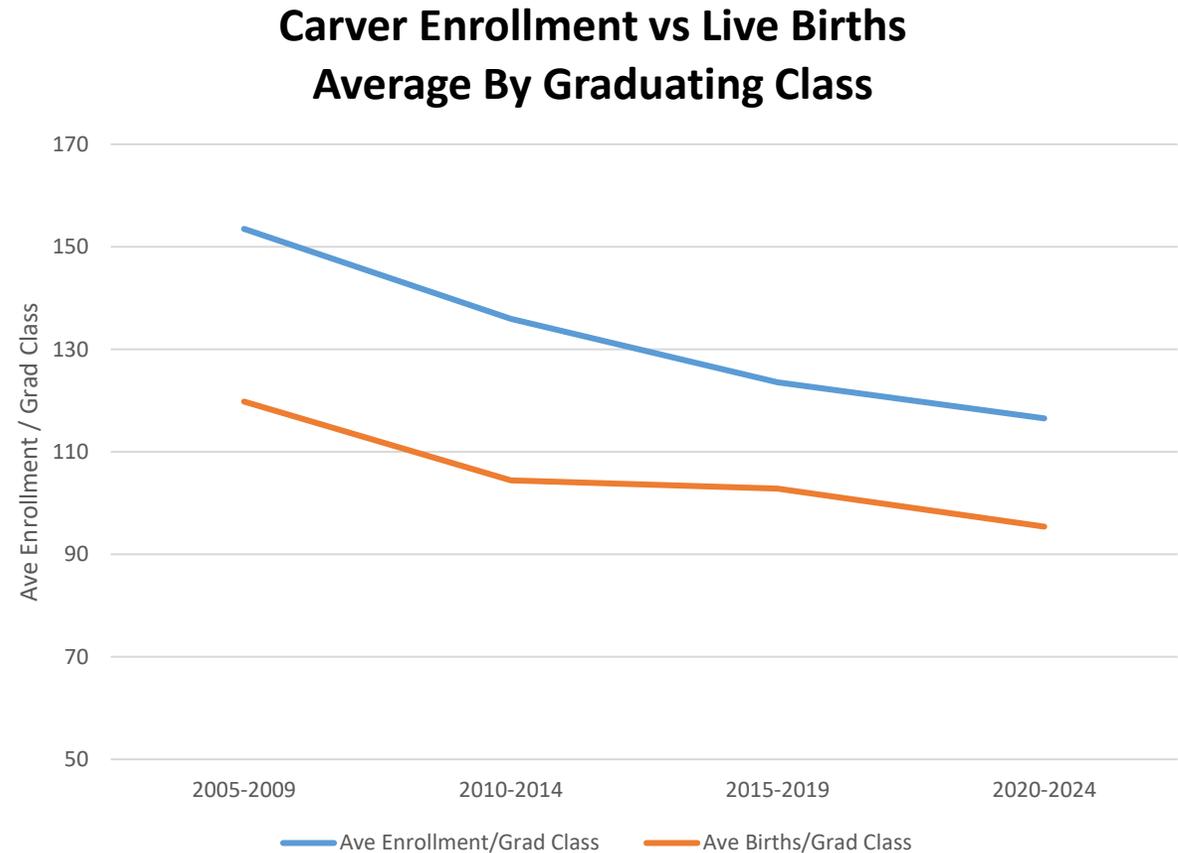
Calculating Fixed Liabilities	FY27 Est.
Snow and Ice Operations	\$ 328,496
Health Insurance	\$ 6,555,000
Plymouth County Retirement	\$ 3,732,529
Old Colony Vocational Tuition	\$ 1,229,306
Unemployment	\$ -
Non-Excluded Debt	\$ 1,464,925
Excluded Debt	\$ 1,193,550
Total Fixed Liabilities	\$ 14,503,806

Calculating Available Operating Revenue	FY27 Est.
Total Revenue	\$ 52,862,623
Total Fixed Liabilities	\$ (14,503,806)
Available Operating Revenue	\$ 38,358,816

Calculating Revenue "Split"	FY27 Est.
Available Operating Revenue	\$ 38,358,816
General Government Operating Revenue	\$ 12,121,386
School Department Operating Revenue	\$ 26,237,430

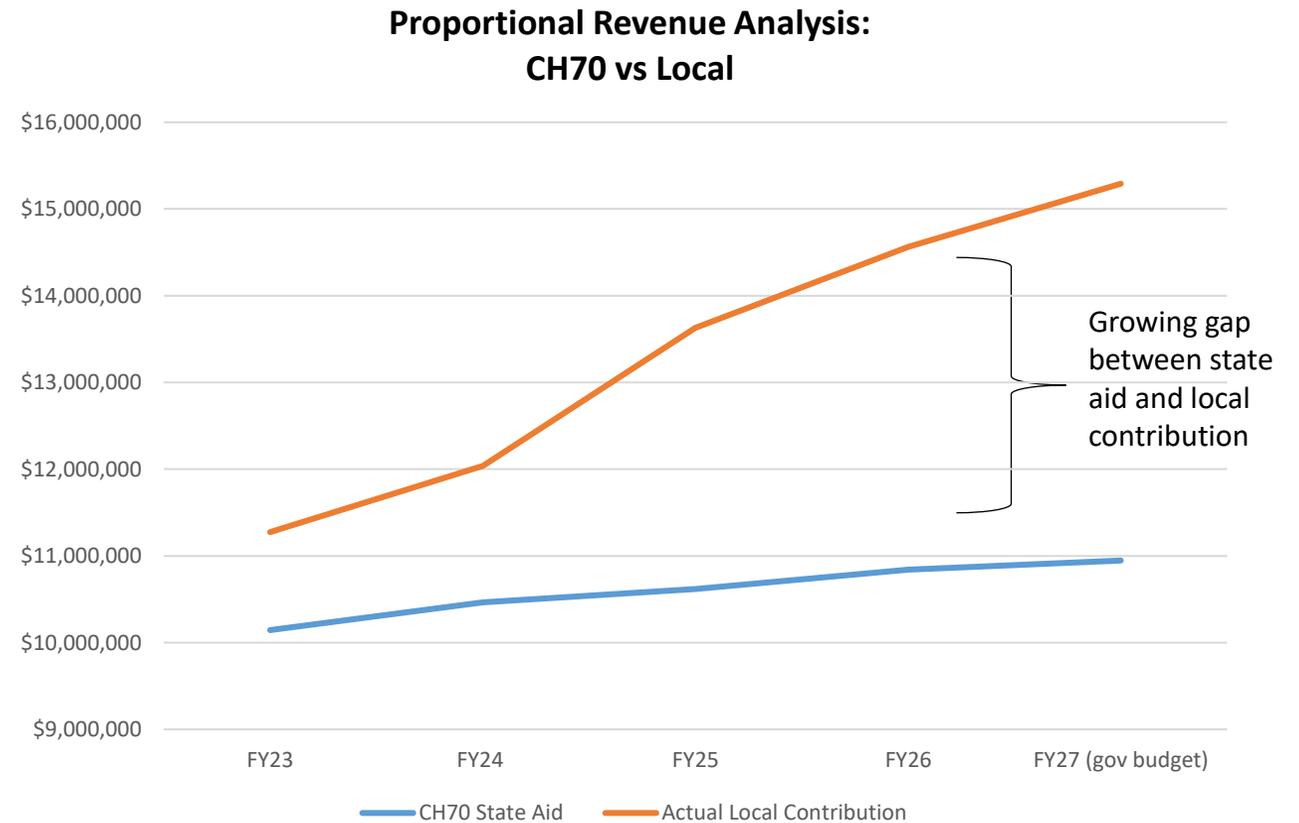
Part I: State & Local Aid: *Chapter 70 Analysis*

- [MGL Ch.70](#) & the [Student Opportunity Act \(SOA\)](#) governs how the state funds local school districts. The formula is primarily driven by enrollment.
- Districts with flat or increasing enrollment receive substantially more funding through Ch70 & SOA.
- Over the past few decades, Carver's birthrate and therefore enrollment, have been declining.
- This negatively impacts the amount of state education funding for Carver.



Part I: State & Local Aid: *Chapter 70 Analysis*

- As of the Governor's FY27 Budget, 272 **(85%!**) of all communities in the state have flat or declining enrollment.
- These communities (including Carver) receive "minimum aid" which is a small, flat rate of additional funding per student which has ranged from \$30-150 pp. **\$75pp in FY27**
- Minimum aid ensures that all districts get some state funding but the gap between state aid and local aid continues to grow.
- Minimum aid communities like Carver shoulder a growing majority of all educational costs





FY27 Revenue

Part II: Grants & Offsets

Other revenue sources Carver Schools secures to help balance the budget

Part II: Grants & Offsets *(Annual Funding)*

Offset	Revenue and Offsets	FY26	FY27
SPED OOD	Circuit Breaker	\$ 1,002,998	\$ 1,156,567
Salaries	School Choice Tuitions	\$ 405,000	\$ 410,000
IDEA & T1	Grant Offsets	\$ 768,816	\$ 711,557
PK Salaries	PK tuition	\$ 42,000	\$ 38,219
Subtotal Annual Offsets		\$ 2,218,814	\$ 2,316,344

- Annual offsets are typically reliable funding streams you can anticipate to offset specific costs each year.
- Given growing uncertainty with federal funding, we conservatively project grants using FY26 actuals except Title 1. There, we use FY26 – 27% which reflects recent congressional proposal

Part II: Grants & Offsets *(Annual Funding)*

Offset	Revenue and Offsets	FY26	FY27
SPED OOD	Circuit Breaker	\$ 1,002,998	\$ 1,156,567
Salaries	School Choice Tuitions	\$ 405,000	\$ 410,000
IDEA & T1	Grant Offsets	\$ 768,816	\$ 711,557
PK Salaries	PK tuition	\$ 42,000	\$ 38,219
Subtotal Annual Offsets		\$ 2,218,814	\$ 2,316,344

- Circuit Breaker is an annual state reimbursement to offset special education costs.
- With the large increase in SPED OOD recently, we are now seeing a portion of those costs offset by Circuit Breaker.
- Expect CB to flatten or dip in future years as SPED costs flatten or dip.

Part II: Grants & Offsets (*Annual Funding*)

Offset	Revenue and Offsets	FY26	FY27
SPED OOD	Circuit Breaker	\$ 1,002,998	\$ 1,156,567
Salaries	School Choice Tuitions	\$ 405,000	\$ 410,000
IDEA & T1	Grant Offsets	\$ 768,816	\$ 711,557
PK Salaries	PK tuition	\$ 42,000	\$ 38,219
	Subtotal Annual Offsets	\$ 2,218,814	\$ 2,316,344

- School Choice enrollment ameliorates the overall enrollment decline and offsets what would otherwise be a budget deficit.
- Disabled SC students have increased tuition which goes to offset those costs

Part II: Grants & Offsets (*One-Time Funds*)

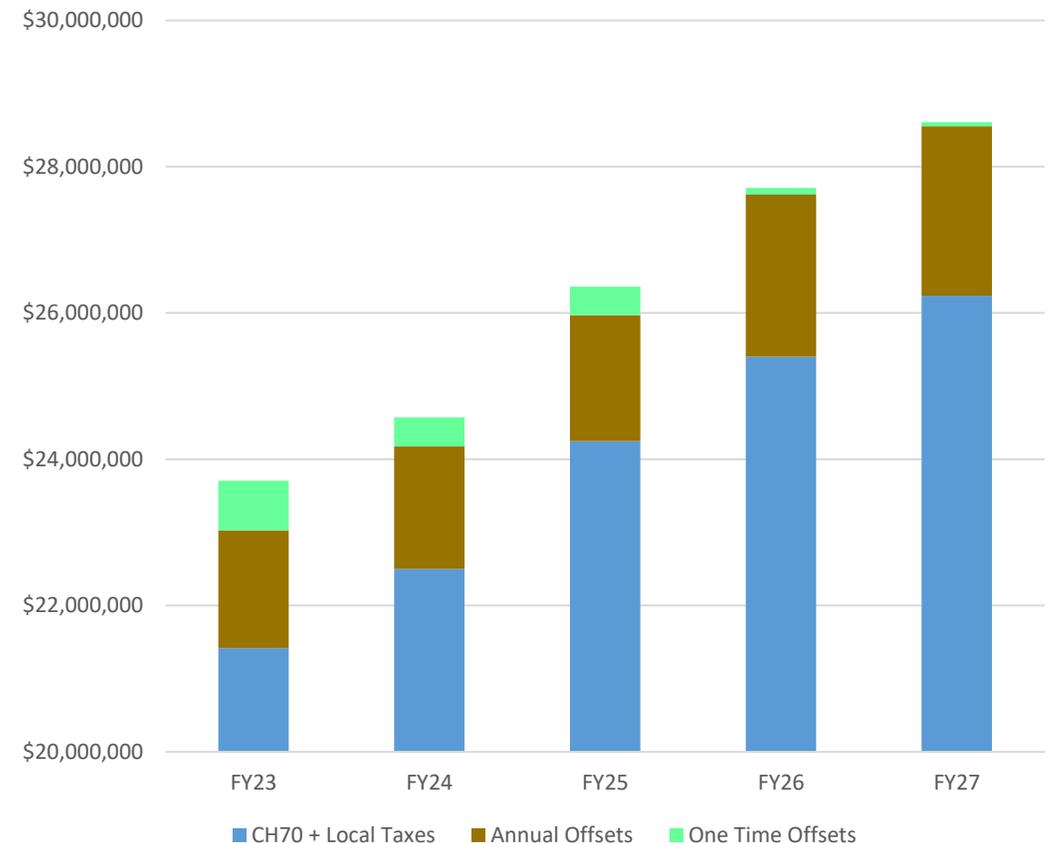
One-Time Offset	FY26	FY27
HRA Ins Red	\$ -	\$ -
Grant rollovers	\$ -	\$ -
ESSER 3	\$ -	\$ -
ESSER 2	\$ -	\$ -
ESSER	\$ -	\$ -
SPED – School Choice	\$ 90,707	\$ 18,856
CARES	\$ -	\$ -
SPED – OOD Pre-pay	\$ -	\$ 35,000
Subtotal One-Time Offsets	\$ 90,707	\$ 53,856

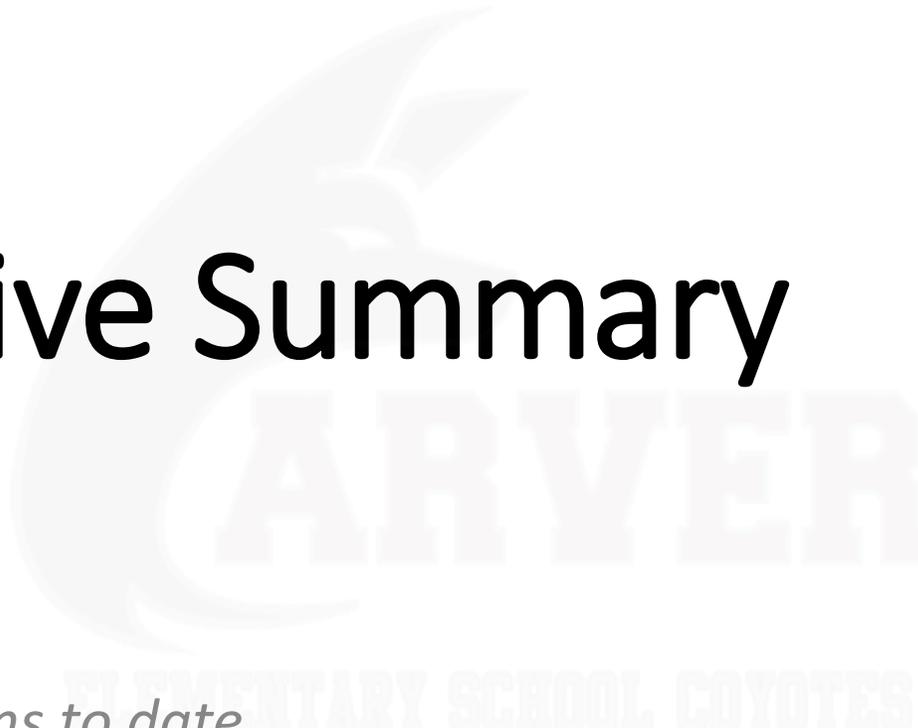
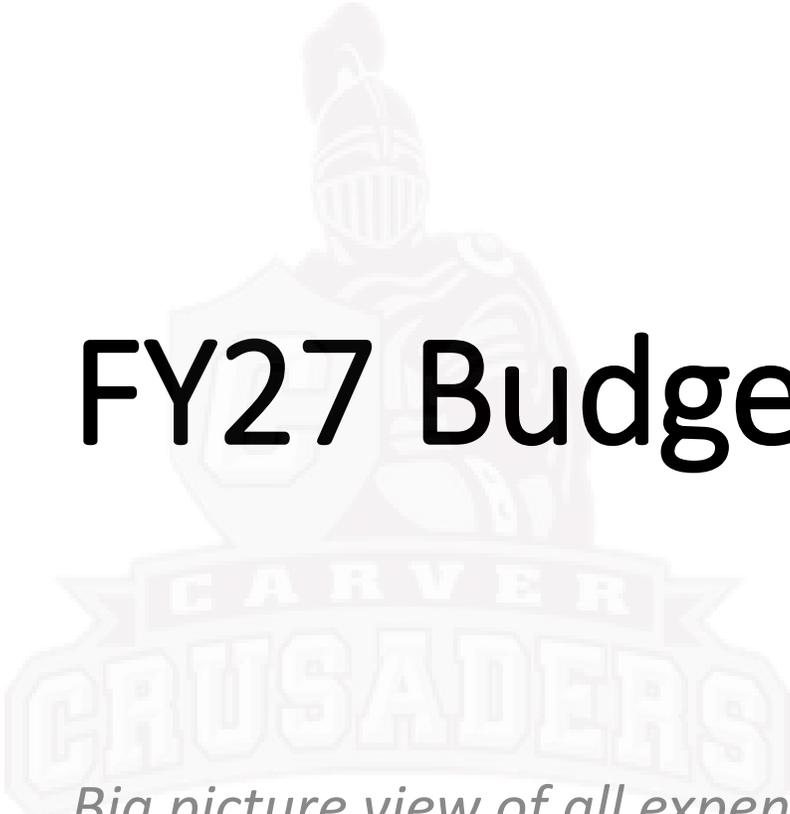
- The decrease in SPED OOD costs projected for FY27 is based on actuals trending in FY26 which could yield savings at the end of this year.
- [CH71, sec71D](#) allows districts to use savings in a previous year to pre-pay a portion of SPED OOD tuitions for the subsequent year.
- While still only halfway through FY26, we anticipate using 35k in savings to pre-pay OOD tuitions along with about 19k in school choice reserves to balance FY27.

Revenue Executive Summary

- Best practice is to use no one-time funding to balance a budget.
- Post pandemic, many districts continued to use 1x funds to balance budgets.
- Carver has been making progress to best practice over time
- Goal should be to move away from using any 1x funds to balance operating expenses

Revenue Composition over Time





FY27 Budget: Executive Summary

Big picture view of all expenses & revenue projections to date.

Next steps in budget planning

Executive Summary

- At \$28.6M, the total FY27 operating budget matches the total available operating revenue
- Utilizing just over 50k in one-time funding to balance the budget.
- All in, the FY27 balanced budget represents a **3.3%** increase from FY26.

	FY26	FY27
Total Operating Budget	\$27,712,789	\$28,607,630
Revenue and Offsets		
<i>Circuit Breaker</i>	\$ 1,002,998	\$ 1,156,567
<i>School Choice Tuitions</i>	\$ 405,000	\$ 410,000
<i>Grant Offsets</i>	\$ 768,816	\$ 711,557
<i>PK tuition</i>	\$ 42,000	\$ 38,219
Subtotal Annual Offsets	\$ 2,218,814	\$ 2,316,344
<i>HRA Ins Red</i>	\$ -	\$ -
<i>Grant rollovers</i>	\$ -	\$ -
<i>ESSER 3</i>	\$ -	\$ -
<i>ESSER 2</i>	\$ -	\$ -
<i>ESSER</i>	\$ -	\$ -
<i>SPED - School Choice</i>	\$ 90,707	\$ 18,856
<i>CARES</i>	\$ -	\$ -
<i>SPED - OOD Pre-pay</i>	\$ -	\$ 35,000
Subtotal One-Time Offsets	\$ 90,707	\$ 53,856
Subtotal State & Local Aid [Warrant]	\$ 25,403,268	\$ 26,237,430
Total Revenue	\$ 27,712,789	\$ 28,607,630
Balance (shortfall)	\$ 0	\$ 0

Next Steps

- **February 23:** Public Hearing on FY27 Budget
- **March 9:** School Committee slated to vote FY27 Budget
- **April 7:** Town meeting
- **July:** Start of FY27