

A photograph of two young students in maroon shirts giving thumbs up in a school hallway. In the background, there is a career fair with tables, people, and signs. One sign says "Welcome to our Career elementary school" and another says "MAKE YOUR MARK". A sign on the table says "Carver Cares". A sign on the wall says "AUTOMATIC CAUTION DOOR".

# Carver Public Schools

***FY27 Operating Budget - Balanced***

***March 16, 2026***

***Carver Finance Committee***

# 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

## Maintain level services for all students

### *“Great Things Happen Here Everyday”*

- Elementary
  - Units of Study Reading and Writing
  - Bridges Math
  - Extra-Curricular Activities
- Middle School
  - 8th Grade Civics
  - Illustrative Math
  - Building Thinking Classrooms
- High School
  - Wide Range of Electives
  - Athletic Programs
  - Senior Internships



# FY27 Operating Budget: Priorities

## Invest in Carver Public Schools Educational Blueprint

- Support Safe Schools
- Enhance Teaching and Learning
- Engage the Community
- Collaborate with Leadership on Policy and Funding



# FY27 Operating Budget: Priorities

A woman with blonde hair, wearing a tan blazer over a dark top, is looking intently at a small, light-colored object held by a young man in a maroon shirt. They are in a laboratory or classroom setting. In the background, another young man with glasses and a grey hoodie is looking at the same object. A woman in a blue jacket is holding a camera, and a man in a blue jacket is also visible. A clock on the wall shows the time is approximately 10:10. The scene is brightly lit, and the overall atmosphere is one of focused learning or research.

## Continue Developing [MHS Pathways](#)

- Identified by the State as a leader in Innovation Career Pathways
- Carver has been awarded over \$340,000 in Innovations Pathways Grants and \$125,000 in Skills Capital Grants by the Commonwealth!
- Focus on developing Career and College Ready students



# 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
- Percent change from FY26 to FY27 Budget along with major drivers for each cost center
- **Reflects level services budget with no new positions added and no reductions.**

**1000:** District Wide Administration

**2000:** Instructional Services

**3000:** Support & Other Services

**4000:** Operations

**5000:** Fixed Charges

**9000:** Out of District Tuitions

# 1000 Series (District Wide)

FY26 Budget	FY27 Final Balanced Budget	Percent Change
\$806,088	\$850,078	5.5%

## Cost center reflects:

- District wide administrative contracts
- District wide technological infrastructure (operational data bases, network, etc.)
- Legal costs

## FY27 cost center drivers:

- Annual increases for staff contracts and modest decrease in legal
- Increases in tech infrastructure. Shifting to a government linked Managed Detection & Response system. Greater data security, data sovereignty and improved response support

# 2000 Series (Instructional Services)

FY26 Budget	FY27 Final Balanced Budget	Percent Change
\$18,499,126	\$19,363,388	4.7%

## Cost center reflects:

- Classroom teacher, educational support professional and specialists' contracts
- Educational supplies, materials, equipment, textbooks
- Instructional technology and software
- Professional development
- Specialized and targeted instructional services for high needs students (SPED, MLL, counseling, etc.)

# 2000 Series (Instructional Services)

## Carver Elementary School

- Bonus Block
- Commitment of Teachers and Staff
- Intervention Model



# 2000 Series (Instructional Services)

- Carver Middle High School
- PBIS
- Transition from French To Portuguese
- Wide Range of Special Education Programs
- Number of AP Courses
- Growing Music Program



# 2000 Series (Instructional Services)

FY26 Budget	FY27 Final Balanced Budget	Percent Change
\$18,499,126	\$19,363,388	4.7%

## FY27 cost center drivers:

- Contractual increases for staff as well as latest retirement projections
- SPED Contract Services increased to cover 1:1 RN for medically fragile student
- Google changed terms – now charging for staff access
- Does not include new positions or RIF.

# 3000 Series (Support & Other Services)

FY26 Budget	FY27 Balanced Budget	Percent Change
\$2,939,104	\$3,060,290	4.1%

## Cost center reflects:

- Athletics program
- Student clubs & student activity programs (student government, drama, musicals, mock trial, honor societies, robotics, peer mediation, student ambassadors, etc.)
- School nurses and student health services
- District wide student transportation including standard yellow bus program, special education out of district as well as aggie students, homeless and foster care students

## FY27 cost center drivers:

- Contractual increases for staff
- In-house SPED OOD, bus monitor, homeless & foster transportation costs increased but decreased contracted services transportation for SPED OOD

# 3000 Series (Support & Other Services)

## **FALL SPORTS**

Cheer, Cross Country, E-Sports, Field Hockey, Football, Golf, Soccer (Boys & Girls) & Volleyball

## **WINTER SPORTS**

Basketball (Boys & Girls), Cheer, Track and Field (Indoor) & Wrestling

## **SPRING SPORTS**

Baseball, E-Sports, Tennis (Boys & Girls), Softball & Track and Field



# 3000 Series (Support & Other Services)

## Recent Individual Athletic Accomplishments

- Tori Tully, wrestling, placed 3rd at the Division 3 State Meet for the 132lb weight class.
- Coleson Tully, wrestling, Division 3 State Champion for the 132lb weight class. Placed 4th in the All State Meet. Coleson placed 5th in New England this weekend
- Sarah Baptiste and Mikey Brennan, wrestling, placed 4th at the Division 3 State Meet. Mikey placed 8th at the All State Meet
- Mikey Brennan got his 100th wrestling win this season.
- Nolan Kennealy placed 2nd in High Jump at D5 State Meet
- Carly Peterson placed 5th in High Jump at D5 State Meet. Placed 8th at Meet of Champions.
- Emma Wall came in 1st in High Jump at D5 State Meet. Placed 3rd at Meet of Champions. Placed 11th at New Englands.
- Hazel Butterworth placed 3rd in 1 mile and 5th in 2 mile at D5 state meet. Placed 7th in the mile at Meet of Champions. Placed 10th at New Englands.
- Hazel represented Carver at Nationals!



# 3000 Series (Support & Other Services)

## Recent Athletic School Records:

### Hazel Butterworth

- 600M – 1:46.75
- 1 mile - 5:11.01
- 2 mile - 11:45.73

### Jake Holden

- 600M – 1:26.30
- 2 mile - 10:38.60

### Emma Wall

- High Jump -5'4"

### Carly Peterson

- Long Jump- 16' 2.25"

### Ryan Wall

- Shot put- 43"

### Ryan LaBelle, Hunter Dalton, Nolan Kenneally, Cash Liddell

- 4 x 50 Shuttle Hurdle Relay  
– 28:33

### Emma Wall, Grace Kenneally, Alyssa Virden, Hazel Butterworth

- 1600M Sprint Medley Relay  
– 4:38.66

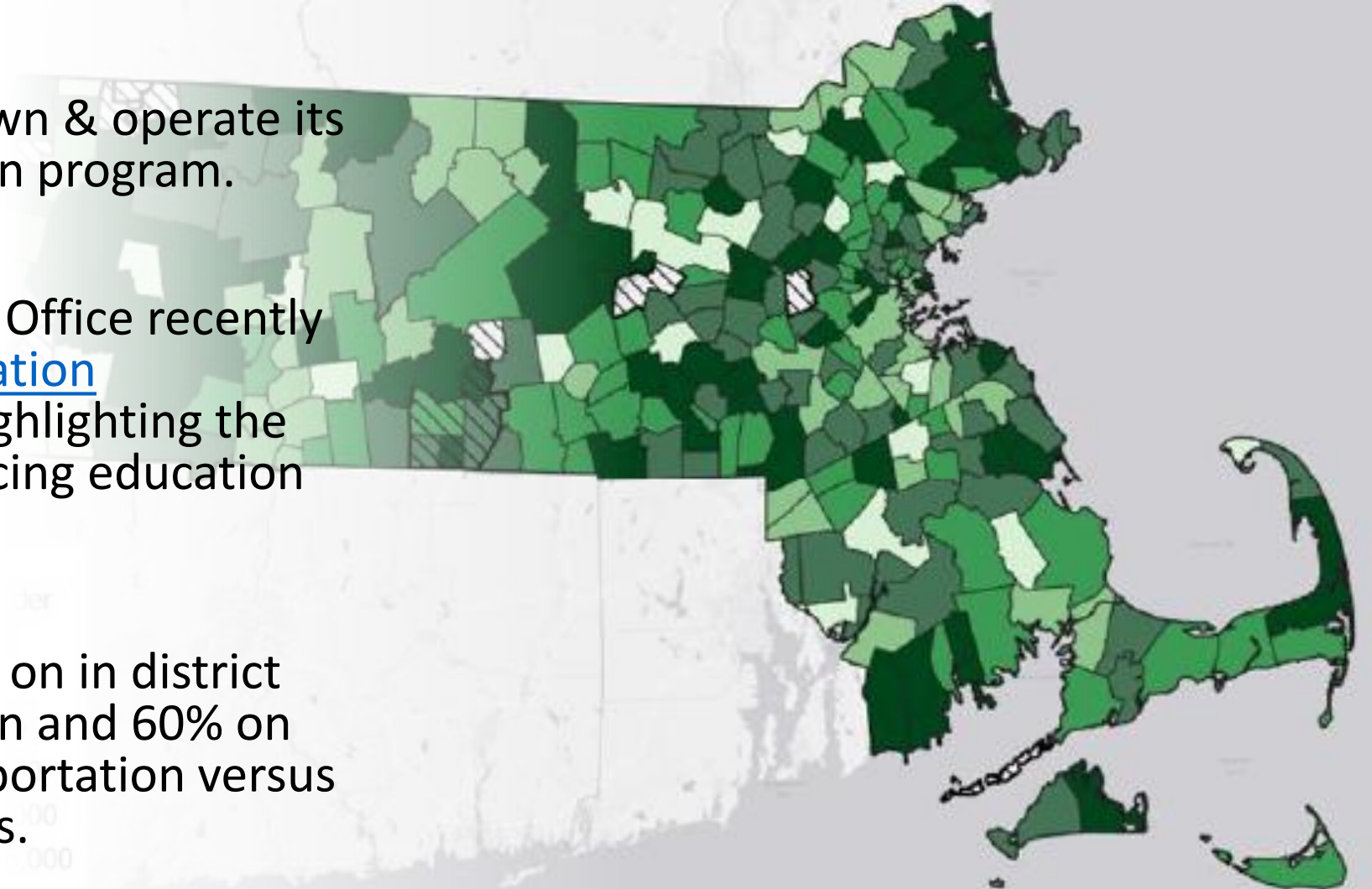
### Coleson Tully

- 1st to get 200 wins. Set new  
school record with



# 3000 Series (Support & Other Services)

- Carver is fortunate to own & operate its education transportation program.
- The Inspector General's Office recently released a [Special Education Transportation Study](#) highlighting the statewide challenges facing education transportation
- Carver saves about 20% on in district education transportation and 60% on special education transportation versus using for profit contracts.



# 4000 Series (Operations & Maintenance)

## Cost center reflects:

- Custodial & technology staff, building & grounds maintenance & utilities

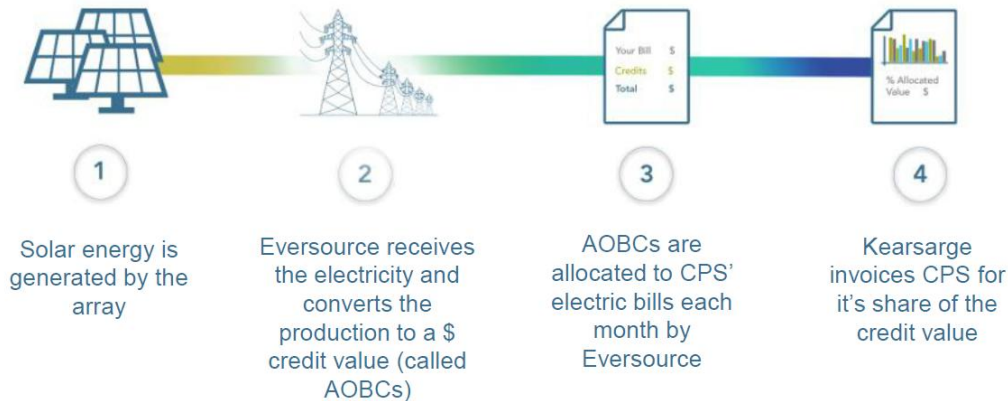
FY26 Budget	FY27 Final Balanced Budget	Percent Change
\$1,902,565	\$2,025,406	6.5%

## FY27 cost center drivers:

- This cost center has typically been one of our slowest growing but recently, expenses have been on the rise
- Contractual increases for custodial & technology staff
- Time and materials for repairs and maintenance continue to rise

# 4000 Series (Operations & Maintenance)

## Alternative On Bill Credits (AOBCs), Explained



- Offsite solar eliminates the need to build an array on your school property
- CPS only pays for the credits it receives
- A fixed-discount model means the credit cost will never exceed the credit value
- Titan monitors credit allocations to ensure proper set up and long-term value realization

- Electricity & gas costs are up with new rates. MHS now includes Greenhouse & Culinary Gas Costs.
- However, school department projected to realize some electricity savings through pending AOBC (Alternative On-Bill Credits) agreement
- AOBCs allow CPS to buy a portion of the building's electricity as alternative energy (solar in this case) at a fixed discount rate through a direct credit.

# 5000 Series (Fixed Costs & Benefits)

FY26 Budget	FY27 Final Balanced Budget	Percent Change
\$619,335	\$651,153	5.1%

## Cost center reflects:

- Liability, workers compensation, life insurance, employer's portion of Medicare, remaining Plymouth/Carver retiree health insurance liability assessment

## FY27 cost center drivers:

- Main cost driver is liability insurance costs which are currently projected and Medicare
- 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 (Tuitions – Out of District)

9000s reflects costs for enrollments beyond Carver which includes:

- 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)

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

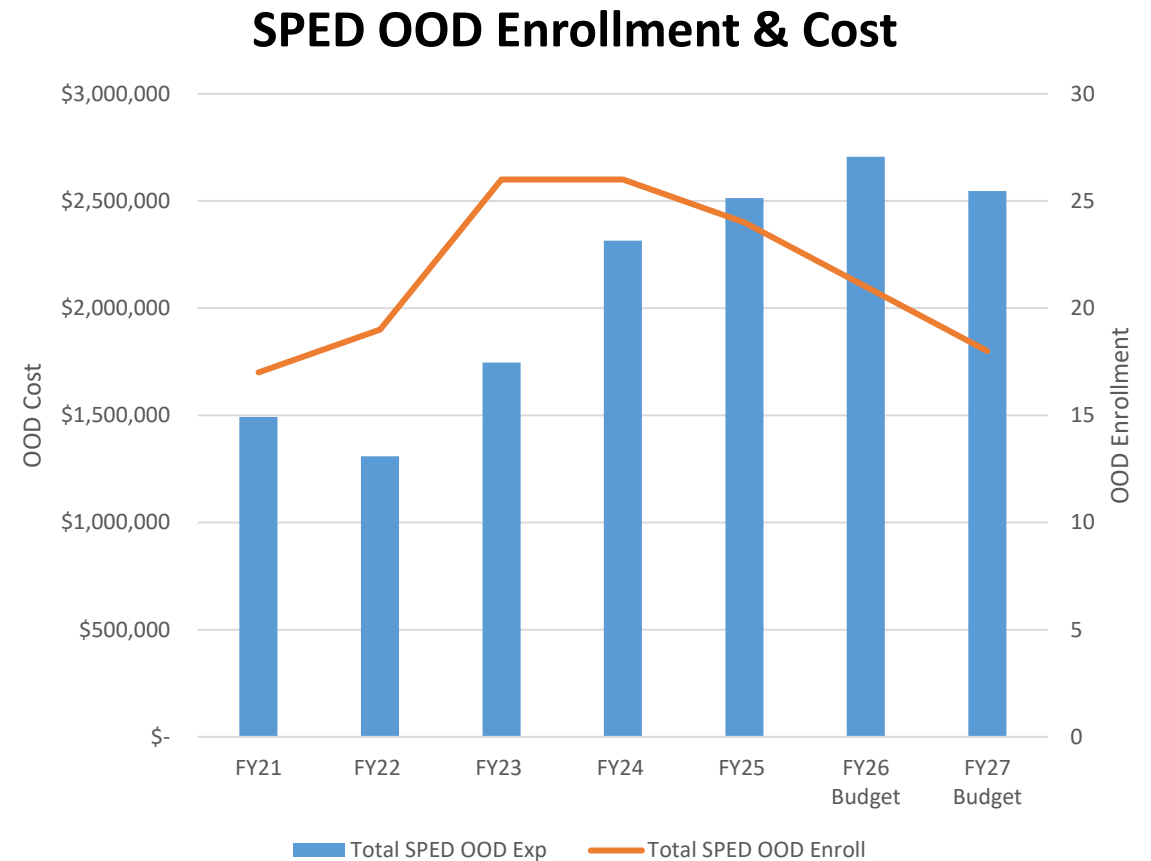
# 9000 Series (Tuitions – Out of District)

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

- While vocational (aggie) projected enrollment increased, special education out of district projections are lower
- 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 now, allowing the district to realize savings in FY26

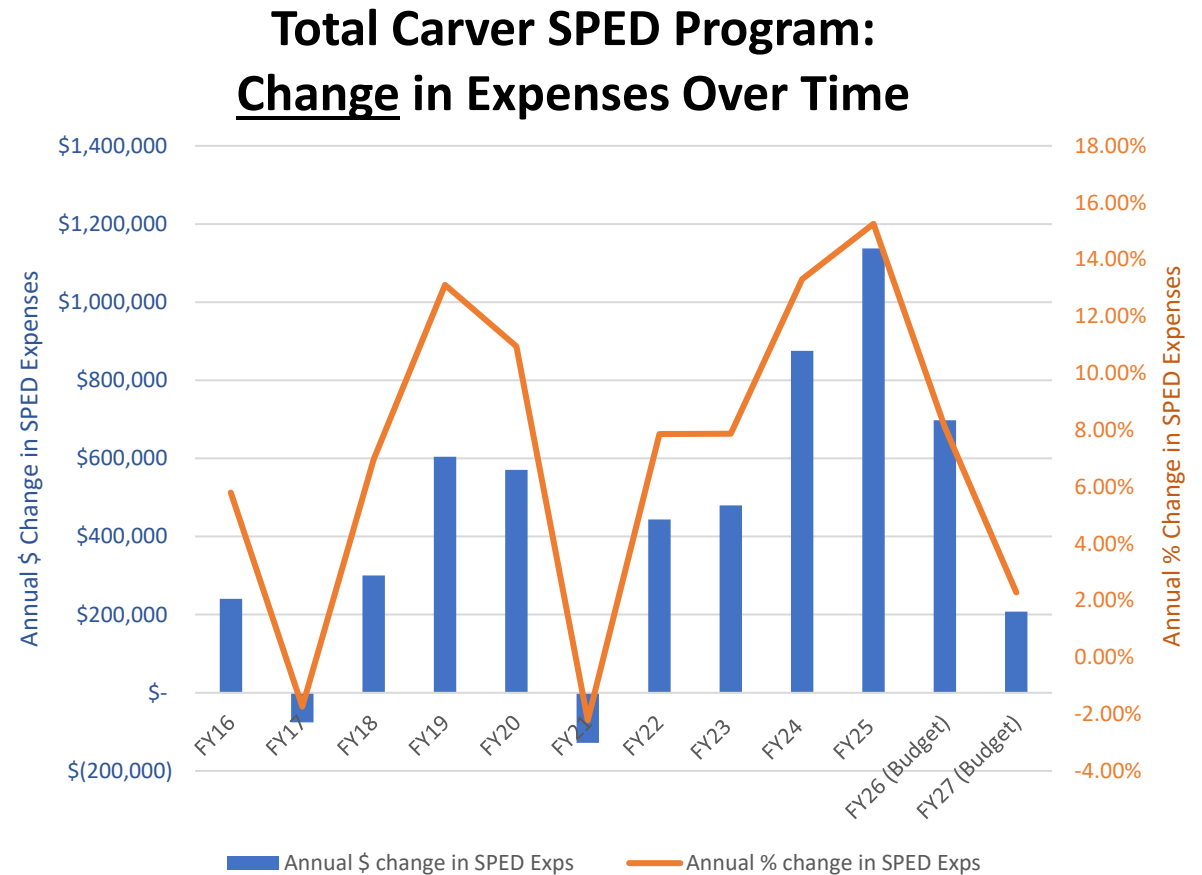
# Special Education – OOD Drill Down Analysis

- 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 1<sup>st</sup> 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



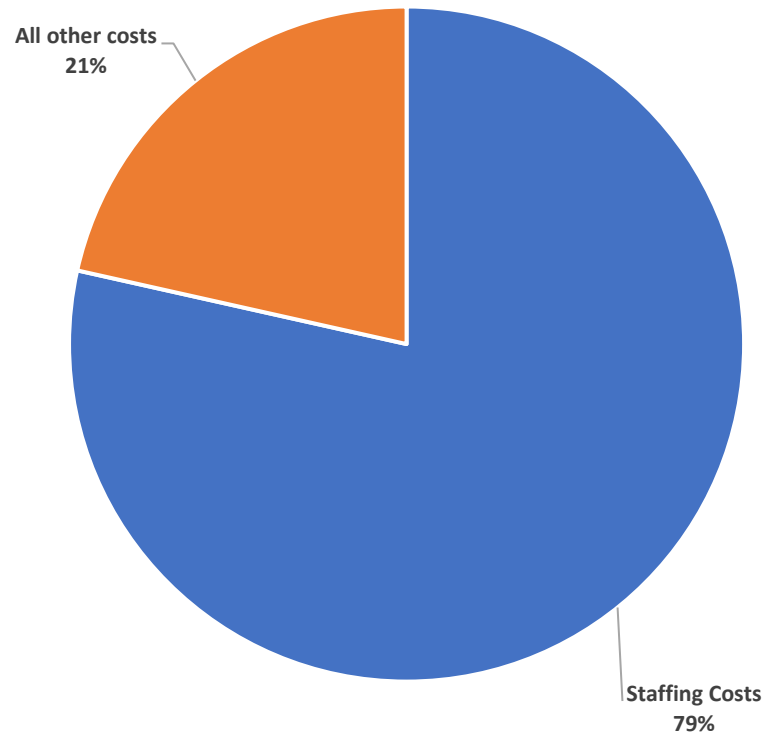
# FY27 Operating Budget: Executive Summary

DESE Series	FY26 Budget	FY27 Final Balanced	% Change
1000 (DW)	\$806,088	\$850,078	5.5%
2000 (Instruction)	\$18,499,126	\$19,363,388	4.7%
3000 (Support)	\$2,939,104	\$3,060,290	4.1%
4000 (O&M)	\$1,902,565	\$2,025,406	6.5%
5000 (Benefits)	\$619,335	\$651,153	5.1%
9000 (Tuition)	\$2,946,571	\$2,822,292	-4.2%
<b>*Total Costs</b>	<b>\$27,712,789</b>	<b>\$28,772,607</b>	<b>3.8%</b>

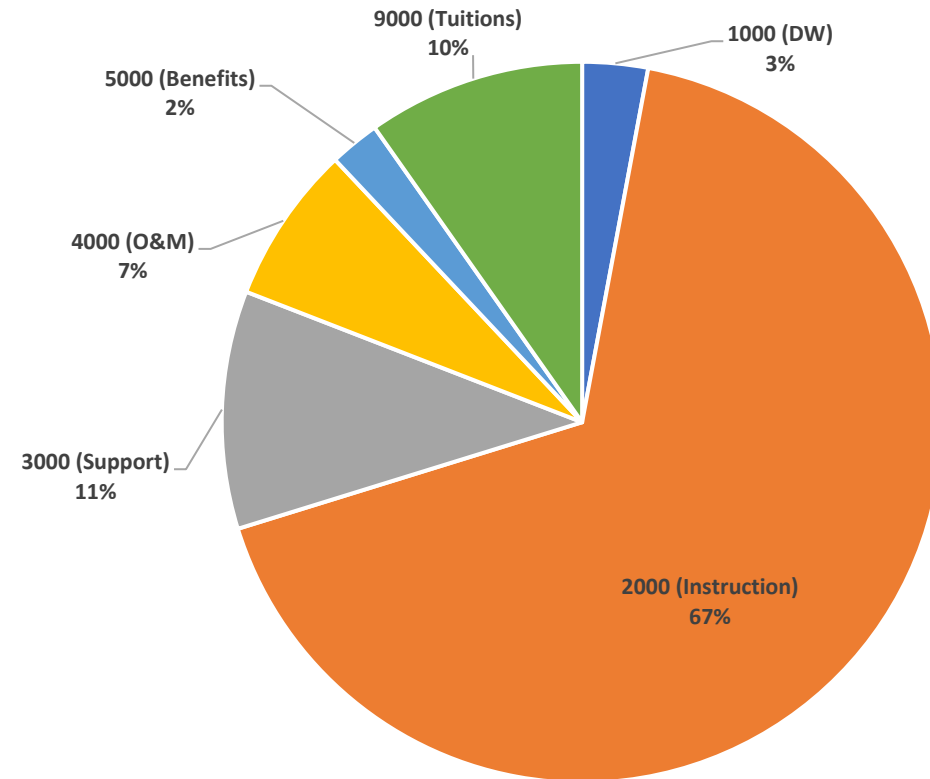
*\*Prior to adding new positions, reducing any positions & budget offsets*

# FY27 Operating Budget: Executive Summary

## FY27 Budget: Staffing vs All other costs



## FY27 Budget: DESE Accounting Summary





# 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.

# ROSTART

## FY27 Revenue Part I: State & Local Aid

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



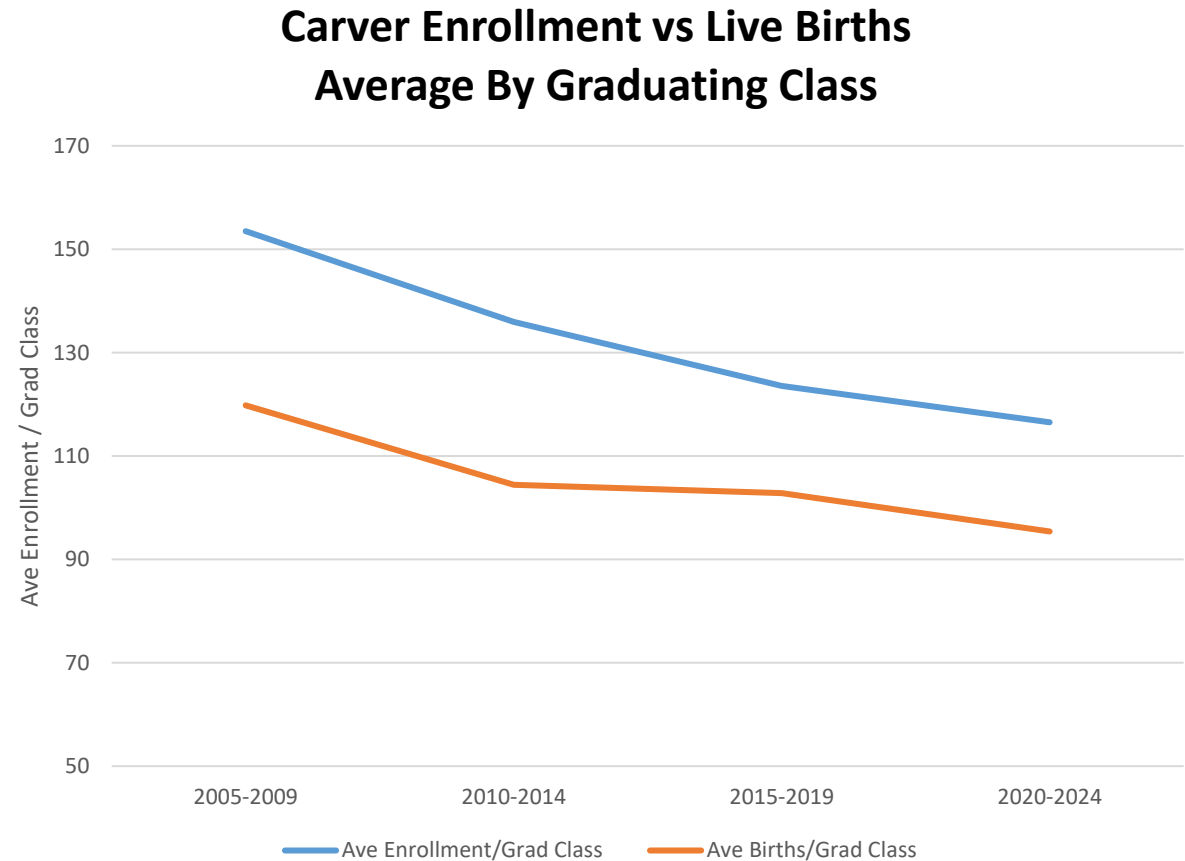
# Part I: State & Local Aid

- Select Board sets local funding formula via financial policy
- Revenue includes local levy increased typically by 2.5%, net state aid which includes chapter 70 state funding, local receipts (minus new PILOT agreements)
- The formula then backs out fixed liabilities such as debt service, health insurance, county retirement & regional vocational tuitions
- 68.4% of remaining operating revenue is appropriated to support Carver Schools which is **\$26,237,430**, an increase of **3.3%**



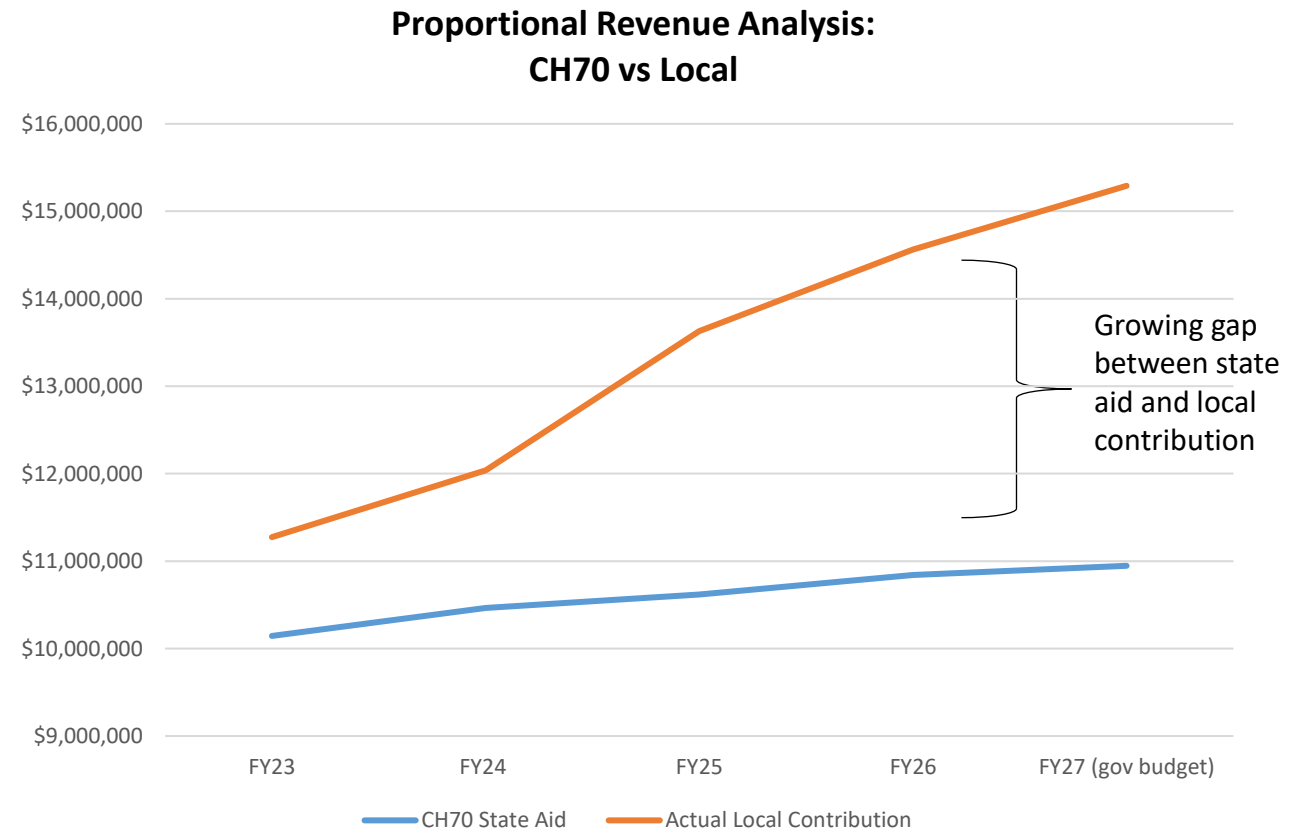
# Part I: State & Local Aid: *Chapter 70 Analysis*

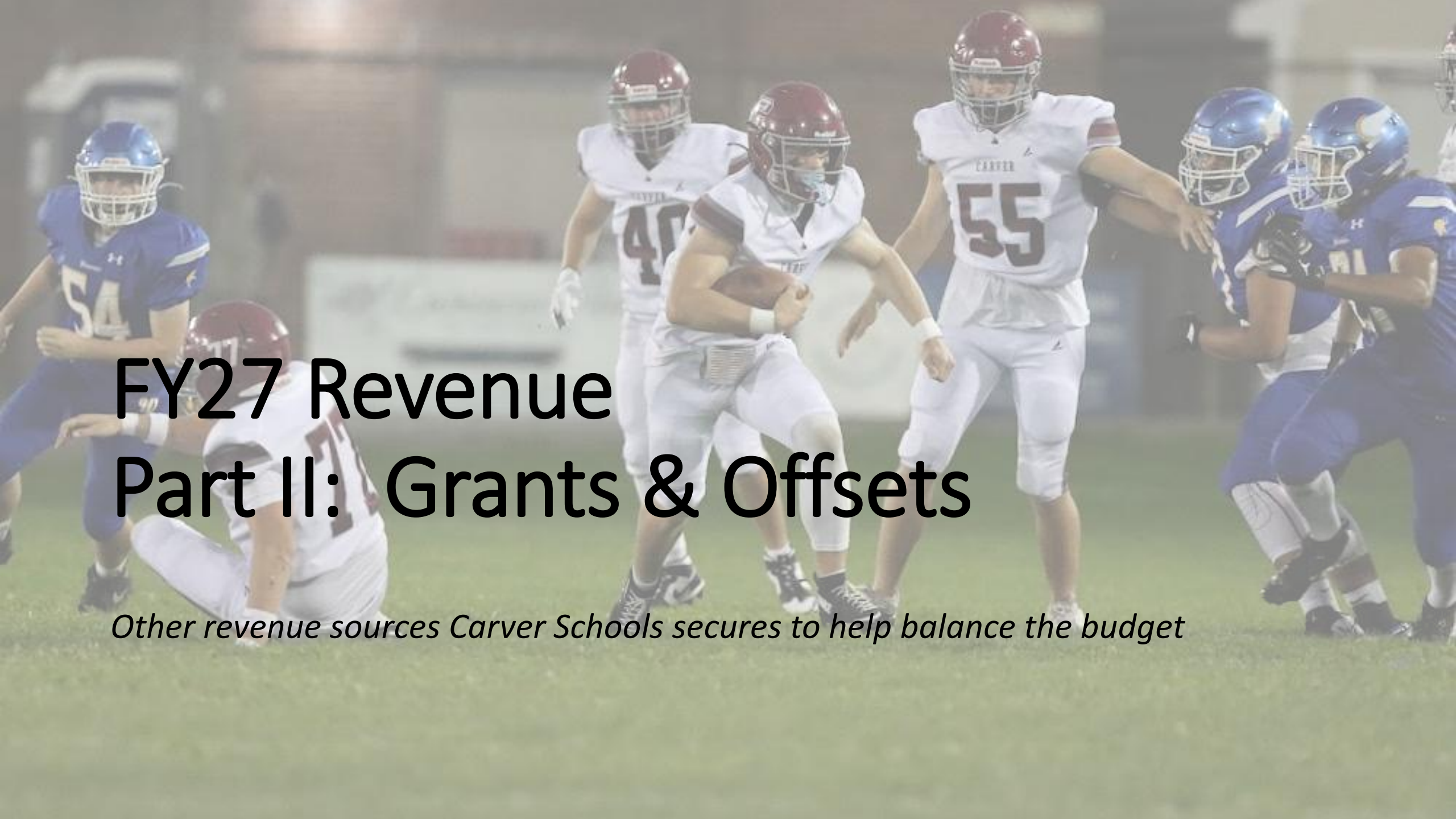
- MGL Ch.70 & the [Student Opportunity Act \(SOA\)](#) governs how the state funds local school districts. The formula is primarily driven by enrollment.
- Districts with flat or increasing enrollment receive substantially more funding through Ch70 & SOA.
- Over the past few decades, Carver's birthrate 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)*

**Circuit Breaker:** State funding to offset part of some SPED costs

**School Choice:** Tuition paid from other communities to Carver for students who attend CPS.

**Grants:** Largest grants support disabled and low income student education.

**Pre-school tuitions:** Fees collected for model students in the PK program

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Offset	Revenue and Offsets	FY26 Budget	FY27 Budget
SPED OOD	Circuit Breaker	\$ 1,002,998	\$ 1,156,567
Salaries	School Choice Tuitions	\$ 405,000	\$ 410,000
IDEA & T1	Grant Offsets	\$ 768,816	\$ 766,919
PK Salaries	PK tuition	\$ 42,000	\$ 38,219
	<b>Subtotal Annual Offsets</b>	<b>\$ 2,218,814</b>	<b>\$ 2,371,705</b>

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

- [Circuit Breaker](#): State funding (subject to appropriations) to partially offset SPED costs.
- Community covers the first 50k for SPED services.
- [State reimburses](#) 75 cents of each dollar spent above the 50k.
- [Student Opportunity Act \(SOA\)](#) expanded circuit breaker to include transportation and index against inflation.

Service Year	Reimb %	Reimb % OOD Transport	Claim Threshold	Foundation Inflation Index
FY04	40.16%	N/A	\$29,320	N/A
FY07	75.00%	N/A	\$33,700	N/A
FY10	43.66%	N/A	\$38,636	N/A
FY14	73.50%	N/A	\$41,408	N/A
FY17	72.09%	N/A	\$43,094	N/A
FY20	75.00%	N/A	\$48,352	N/A
FY21	75.00%	75.00%	\$46,704	1.99%
FY23	75.00%	57.76%	\$49,494	4.50%
FY25	75.00%	61.36%	\$52,419	1.35%

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

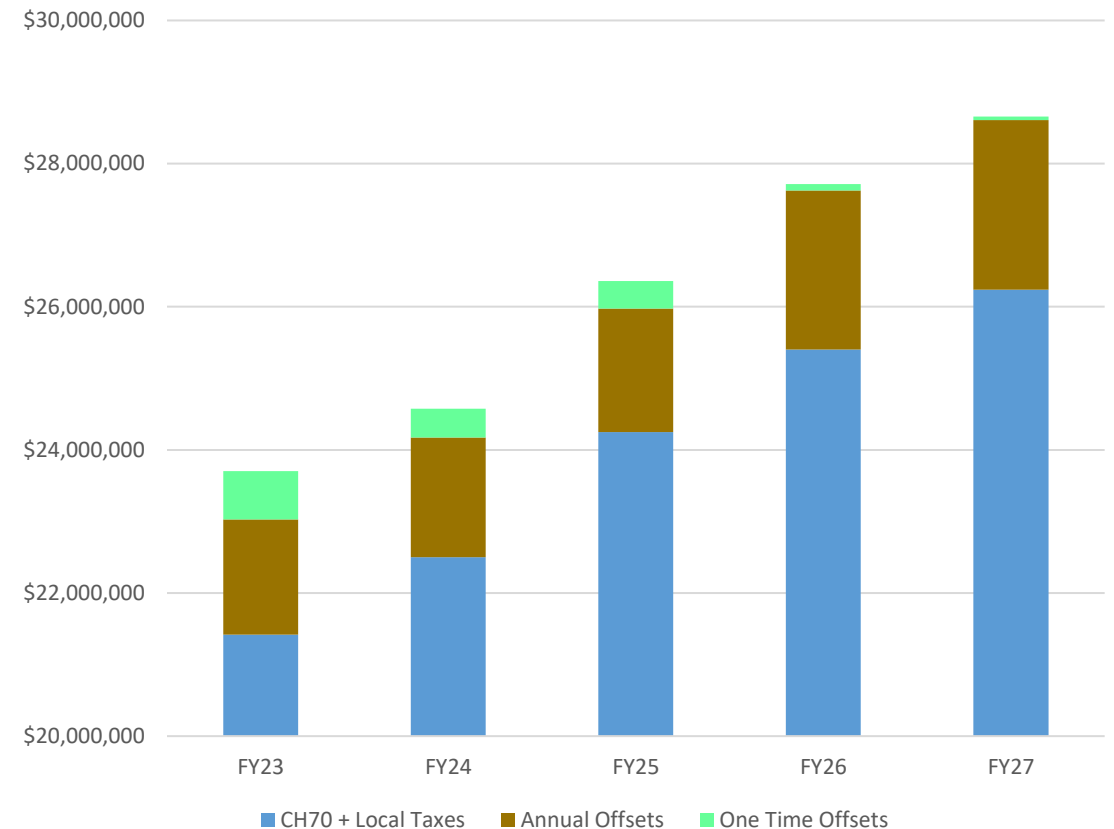
<b>One-Time Offset</b>	<b>FY26 Budget</b>	<b>FY27 Budget</b>
HRA Ins Red	\$ -	\$ -
Grant rollovers	\$ -	\$ -
ESSER 3	\$ -	\$ -
ESSER 2	\$ -	\$ -
ESSER	\$ -	\$ -
SPED – School Choice	\$ 90,707	\$ 12,824
CARES	\$ -	\$ -
SPED – OOD Pre-pay	\$ -	\$ 35,000
<b>Subtotal One-Time Offsets</b>	<b>\$ 90,707</b>	<b>\$ 47,824</b>

- [CH71, sec71D](#) allows districts to use savings in a previous year to pre-pay a portion of SPED OOD tuitions for the subsequent year.
- 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. Savings can be used to pre-pay next year's tuitions and help balance budget.
- While only halfway through FY26, anticipate using 35k in savings to pre-pay OOD tuitions along with about 13k in school choice reserves

# 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*

*Process to balance FY27 budget*

# FY27 Executive Summary

- Level Services Operating Budget
- Reflects latest retirement notifications, improved SPED OOD estimates & electric costs with AOBC agreement. Also reflects level funding federal grants.
- Does not reflect any new positions nor any reductions.

	FY26 Budget	FY27 Budget
<b>Gross Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$28,772,607</b>
New Positions	\$ -	\$ -
RIFs	\$ -	\$ -
<b>Net Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$ 28,772,607</b>
<b>Revenue and Offsets</b>		
<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	\$ 766,919
<i>PK tuition</i>	\$ 42,000	\$ 38,219
<b>Subtotal Annual Offsets</b>	<b>\$ 2,218,814</b>	<b>\$ 2,371,705</b>
<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	\$ -
<i>CARES</i>	\$ -	\$ -
<i>SPED - OOD Pre-pay</i>	\$ -	\$ -
<b>Subtotal One-Time Offsets</b>	<b>\$ 90,707</b>	<b>\$ -</b>
<b>Subtotal State &amp; Local Aid [Warrant]</b>	<b>\$ 25,403,268</b>	<b>\$ 26,237,430</b>
<b>Total Revenue</b>	<b>\$ 27,712,789</b>	<b>\$ 28,609,136</b>
<b>Balance (shortfall)</b>	<b>\$ 0</b>	<b>\$ (163,471)</b>

# FY27 Executive Summary

Reflects new staffing proposed:

- Bus Driver for PK Route
- SPED 1:1 ESP at CES
- 0.5 FTE Music Teacher at MHS
- 0.5 FTE TV Studio Teacher at MHS

Total Cost: **\$118,513**

	FY26 Budget	FY27 Budget
<b>Gross Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$28,772,607</b>
New Positions	\$ -	\$ 118,513
RIFs	\$ -	\$ -
<b>Net Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$ 28,891,120</b>
<b>Revenue and Offsets</b>		
<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	\$ 766,919
<i>PK tuition</i>	\$ 42,000	\$ 38,219
<b>Subtotal Annual Offsets</b>	<b>\$ 2,218,814</b>	<b>\$ 2,371,705</b>
<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	\$ -
<i>CARES</i>	\$ -	\$ -
<i>SPED - OOD Pre-pay</i>	\$ -	\$ -
<b>Subtotal One-Time Offsets</b>	<b>\$ 90,707</b>	<b>\$ -</b>
<b>Subtotal State &amp; Local Aid [Warrant]</b>	<b>\$ 25,403,268</b>	<b>\$ 26,237,430</b>
<b>Total Revenue</b>	<b>\$ 27,712,789</b>	<b>\$ 28,609,136</b>
<b>Balance (shortfall)</b>	<b>\$ 0</b>	<b>\$ (281,984)</b>

# FY27 Executive Summary

Reflects reduced staffing through retirements & attrition:

- 1.0 FTE SPED ESPs at MHS
- 1.0 FTE History Teacher at MHS
- 0.6 FTE French Teacher at MHS
- 1.0 FTE Grade 1 Teacher at CES

Total Savings: **\$234,160**

	FY26 Budget	FY27 Budget
<b>Gross Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$28,772,607</b>
New Positions	\$ -	\$ 118,513
RIFs	\$ -	\$ (234,160)
<b>Net Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$ 28,656,960</b>
<b>Revenue and Offsets</b>		
<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	\$ 766,919
<i>PK tuition</i>	\$ 42,000	\$ 38,219
<b>Subtotal Annual Offsets</b>	<b>\$ 2,218,814</b>	<b>\$ 2,371,705</b>
<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	\$ -
<i>CARES</i>	\$ -	\$ -
<i>SPED - OOD Pre-pay</i>	\$ -	\$ -
<b>Subtotal One-Time Offsets</b>	<b>\$ 90,707</b>	<b>\$ -</b>
<b>Subtotal State &amp; Local Aid [Warrant]</b>	<b>\$ 25,403,268</b>	<b>\$ 26,237,430</b>
<b>Total Revenue</b>	<b>\$ 27,712,789</b>	<b>\$ 28,609,136</b>
<b>Balance (shortfall)</b>	<b>\$ 0</b>	<b>\$ (47,824)</b>

# FY27 Executive Summary

Reflects one-time funds used to balance final budget:

- \$35,000 in SPED OOD pre-paid tuitions ([CH71, sec71D](#)) using SPED savings in FY26
- \$12,824 in additional 1x School Choice (Increment funds)

Total 1x Funds: **\$47,824**

	FY26 Budget	FY27 Budget
<b>Gross Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$28,772,607</b>
New Positions	\$ -	\$ 118,513
RIFs	\$ -	\$ (234,160)
<b>Net Operating Budget</b>	<b>\$ 27,712,789</b>	<b>\$ 28,656,960</b>
<b>Revenue and Offsets</b>		
<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	\$ 766,919
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<b>Subtotal Annual Offsets</b>	<b>\$ 2,218,814</b>	<b>\$ 2,371,705</b>
<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	\$ 12,824
<i>CARES</i>	\$ -	\$ -
<i>SPED - OOD Pre-pay</i>	\$ -	\$ 35,000
<b>Subtotal One-Time Offsets</b>	<b>\$ 90,707</b>	<b>\$ 47,824</b>
<b>Subtotal State &amp; Local Aid [Warrant]</b>	<b>\$ 25,403,268</b>	<b>\$ 26,237,430</b>
<b>Total Revenue</b>	<b>\$ 27,712,789</b>	<b>\$ 28,656,960</b>
<b>Balance (shortfall)</b>	<b>\$ 0</b>	<b>\$ (0)</b>

# Next Steps

A young girl with blonde hair and a boy with glasses and a striped shirt are sitting at a table in a kitchen, smiling and working with dough. The girl is in the foreground, wearing a light blue shirt, and the boy is behind her, wearing a blue and white striped shirt. They are both looking towards the camera. The background shows a kitchen counter with a sink and a faucet.

- **March 23:** School Committee Votes Budget
- **April 7:** Town meeting
- **July:** Start of FY27