

SHREWSBURY PUBLIC SCHOOLS

School Department Town-Appropriated Budget Recommendation

Fiscal Year 2027

April 15, 2026

Dr. Joseph M. Sawyer, Superintendent of Schools
Margaret Belsito, Assistant Superintendent for Student Services
Christian Girardi, Assistant Superintendent for Finance and Operations



FY27 Updated Budget Recommendation

**FY26 School Department Appropriated Budget =
\$90,339,986**

FY27 Superintendent's Initial Budget @ 4.75% = \$94,631,135
Increase of **\$4,291,149**

FY27 Updated Recommended Budget @ 4.53% = \$94,431,135
Increase of **\$4,091,149**
(\$200,000 less than Superintendent's Initial)



FY27 Updated Budget Recommendation

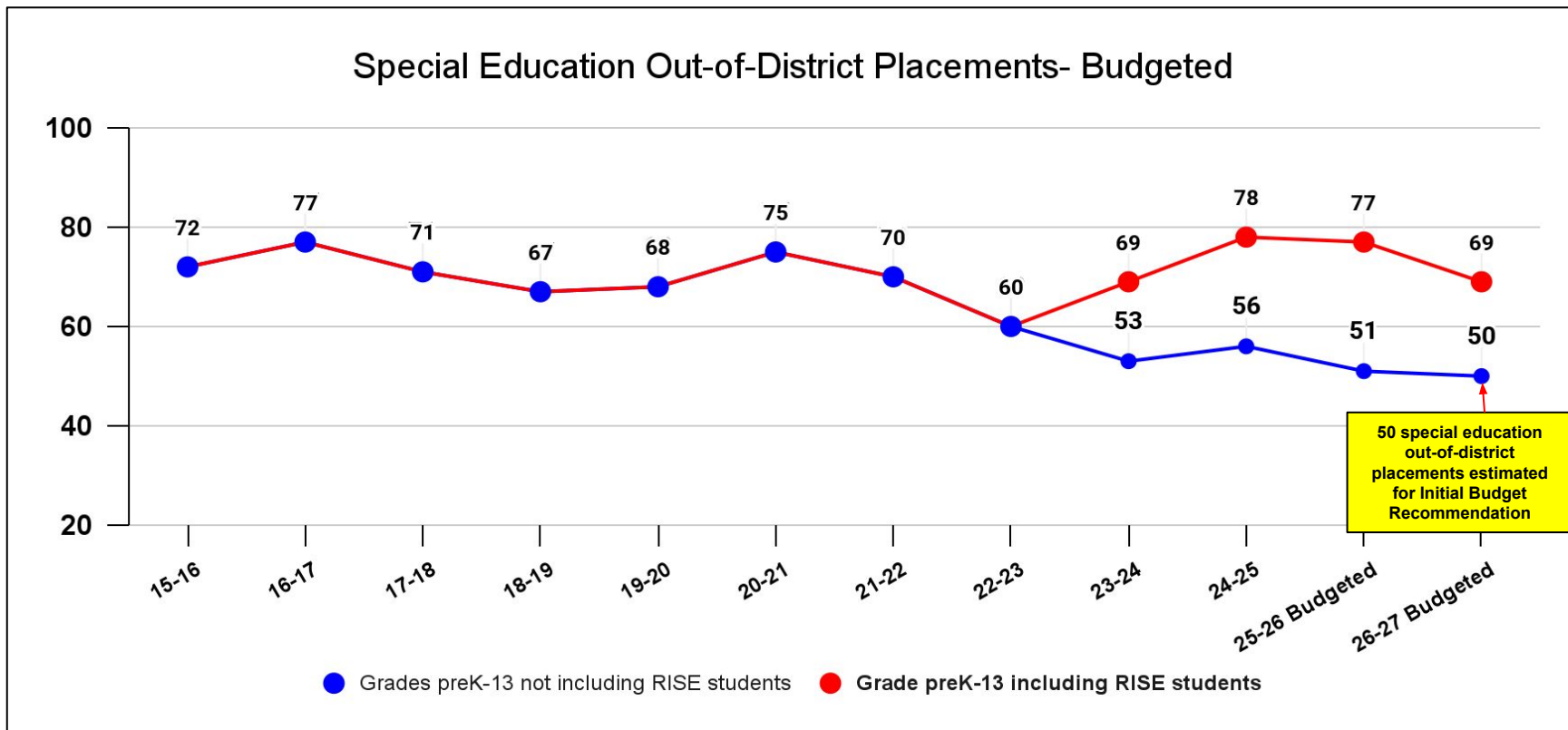
School Department Appropriated Budget – Updated Superintendent's Recommendation April 15, 2026

Current FY26 School Department Appropriated Budget	\$ 90,339,987	
FY27 Budget Proposed @ 4.75% Increase	\$ 94,631,135	4.75%
<i>Increased Cost Estimates Since Initial Budget Recommendation</i>		
Increase in Special Education Out-of-District Special Education Tuition Estimate	\$ 310,991	Significant changes to out-of-district placements since initial budget due to recent move-ins and to respond to student needs
Increase to Offset Expected Reduction of Title I Grant Funding	\$ 7,855	Updated based on state guidance
Increase in Vocational Technical High School Tuition Rates	\$ 15,091	Updated tuitions for students attending Assabet Valley and Leicester Vocational Technical Programs; state-approved rates for FY27 released on 4/9
Total Adjustments Required for Updated Cost Estimate	\$ 333,937	
Updated Total if Costs Were Added to Initial Budget Proposal	\$ 94,965,072	5.12%



FY27 Special Education Out-of-District Placements- Initial Budget Presentation

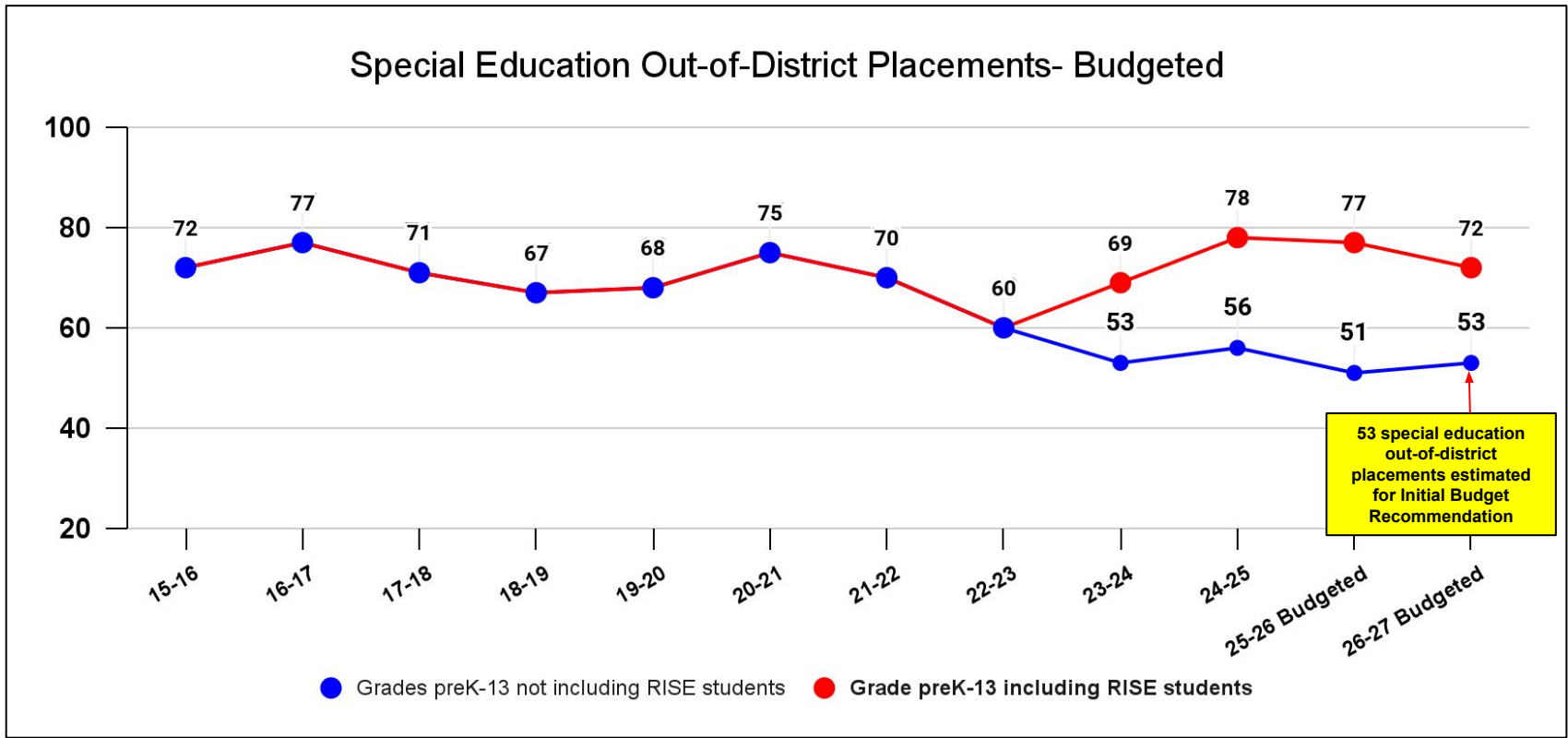
Category C1





FY27 Special Education Out-of-District Placements- Updated Budget Presentation

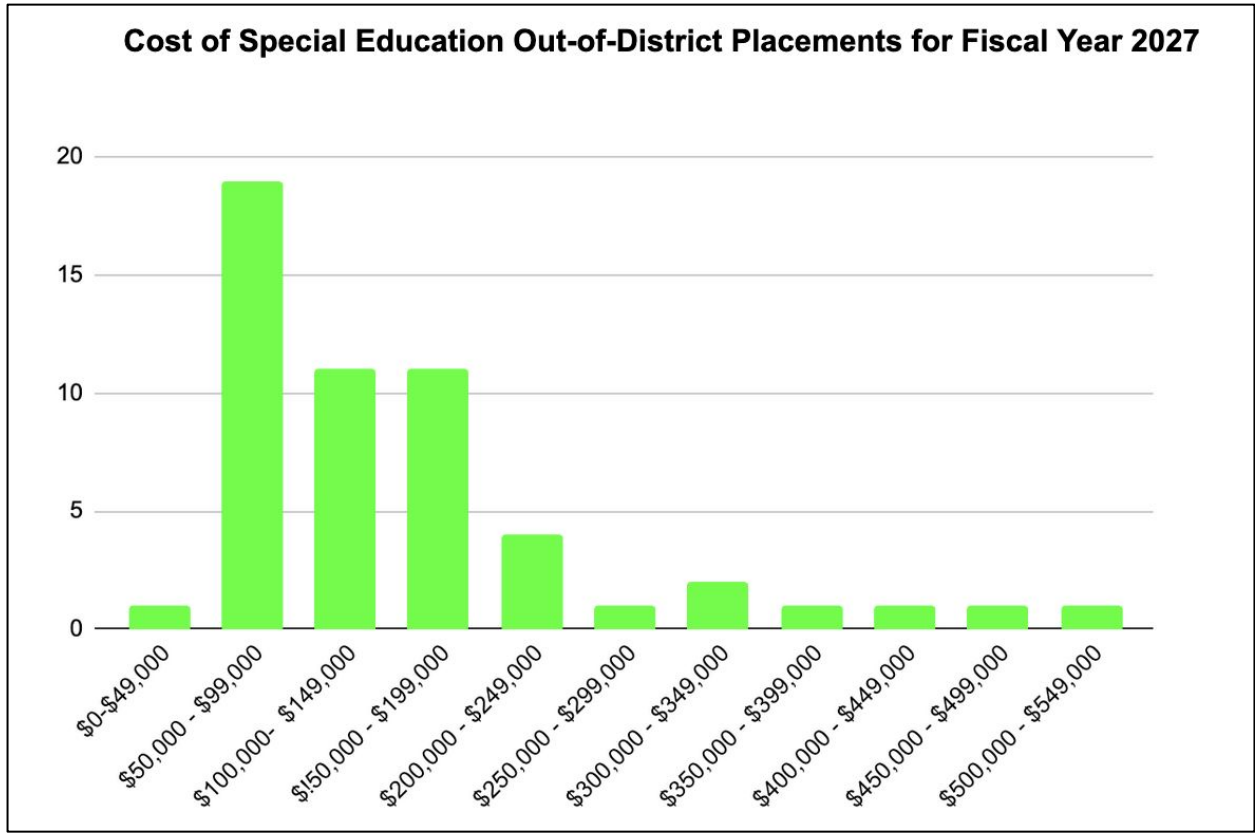
Category C1





FY27 Special Education Out-of-District Placements- Placement Costs

Category C1





Special Education Out-of-District Tuitions

Category C1

Initial FY27 Budget Recommendation- February 2026 Superintendent's FY27 Budget Recommendation		FY27 Budget Recommendation- April 14, 2026 Updated Circuit Breaker Projection for FY27			
FY27 Planned Use of Circuit Breaker vs Town Appropriated Funding for Special Education Tuitions		FY27 Planned Use of Circuit Breaker vs Town Appropriated Funding for Special Education Tuitions		Difference	Notes
1. Total Out-of-District Tuition Cost Projection for FY27	\$ 7,798,005	1. Total Out-of-District Tuition Cost Projection for FY27	\$ 8,348,887	\$ 550,882	Significant changes in projections of students whose needs will require placement in out-of-district special education schools next year, plus new student move-ins and placements
2. Estimate for Circuit Breaker Reserve at End of FY26	\$ 3,016,792	2. Estimate for Circuit Breaker Reserve at End of FY26	\$ 3,085,152	\$ 68,360	Updated based on updated estimate of FY26 costs and use of Circuit Breaker
3. Estimate Additional Carry Forward from Overall FY26 Positive Budget Variance	\$ 238,930	3. Estimate Additional Carry Forward from Overall FY26 Positive Budget Variance	\$ 265,496	\$ 26,566	Updated estimate as of 4/14/26; will change to some degree when FY26 is closed out
4. Estimate for Circuit Breaker Funds To Be Received in FY27 (Reimbursement for FY26 Costs)	\$ 4,336,516	4. Estimate for Circuit Breaker Funds To Be Received in FY27 (Reimbursement for FY26 Costs)	\$ 4,626,446	\$ 289,930	Updated based on initial DESE filing of educational net claims for FY26 to be reimbursed at 75% and estimated transportation claims to be reimbursed at 61% (same rates as current year)
5. Total Estimated Circuit Breaker Funds Available in FY27 (Lines 2 + 3 + 4)	\$ 7,592,238	5. Total Estimated Circuit Breaker Funds Available in FY27 (Lines 2 + 3 + 4)	\$ 7,977,094	\$ 384,856	Sum of total Circuit Breaker funding estimated to be available in FY27
6. Estimate for Planned Use of Circuit Breaker Funds in FY27 for Out-of-District Tuitions (Circuit Breaker Offset)	\$ (5,423,980)	6. Estimate for Planned Use of Circuit Breaker Funds in FY27 for Out-of-District Tuitions (Circuit Breaker Offset)	\$ (5,663,871)	\$ (239,891)	Adjusted estimate of use of Circuit Breaker funds to offset tuition costs in FY27 while maintaining estimate for 50% reserve balance at end of FY27
7. Budgeted Use of Town Appropriated Funds in FY27 to Pay Special Education Tuitions	\$ (2,374,025)	7. Budgeted Use of Town Appropriated Funds in FY27 to Pay Special Education Tuitions	\$ (2,685,016)	\$ (310,991)	Adjusted estimate of use of School Department budget funds to pay tuition costs in FY27 while maintaining estimate for 50% reserve balance at end of FY27
8. Total Funds Budgeted to Pay Out-of District Tuition (Line 6 Circuit Breaker Offset + Line 7 Town Appropriated Funds)	\$ (7,798,005)	8. Total Funds Budgeted to Pay Out-of District Tuition (Line 6 Circuit Breaker Offset + Line 7 Town Appropriated Funds)	\$ (8,348,887)	\$ (550,882)	Total budgeted to pay new estimate of FY27 tuition costs
9. Estimate for Circuit Breaker Reserve Balance at End of FY27 (Line 5 less Line 6)	\$ 2,168,258	9. Estimate for Circuit Breaker Reserve Balance at End of FY27 (Line 5 less Line 6)	\$ 2,313,223	\$ 144,965	Increase in amount needed for estimated 50% reserve at close of FY27, proportional to estimated increase in funds to be received in FY27 (Line 4)
10. Percentage of maximum Circuit Breaker Reserve Carry Forward (Line 9/Line 4)	50.00%	10. Percentage of maximum Circuit Breaker Reserve Carry Forward (Line 9/Line 4)	50.00%	0.00%	



Circuit Breaker Guideline Recommendation

Category C1

Circuit Breaker (CB) Year End Balance Models				
	100%	75%	50%	25%
FY26 est.	\$4,020,229	\$3,015,172	\$2,010,115	\$1,005,057
FY27 est.	\$4,626,446	\$3,469,835	\$2,313,223	\$1,156,612
FY28 est.	\$4,718,975	\$3,539,231	\$2,309,487	\$1,179,744
FY29 est.	\$4,813,354	\$3,610,016	\$2,406,677	\$1,203,339
FY30 est.	\$4,909,622	\$3,682,216	\$2,454,811	\$1,227,405

superior	strong	adequate	inadequate
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Current planned use of circuit breaker would leave the reserve at 50% at the end of FY27

Circuit Breaker Balance as a Percent of Operating Budget					
Est Budget Amount	Est. Oper Budget Increase	100% CB as Percent of Operating budget	75% CB as Percent of Operating budget	50% CB as Percent of Operating budget	25% CB as Percent of Operating budget
\$90,339,987	4.25%	4.5%	3.3%	2.2%	1.1%
\$94,631,136	4.53%	4.9%	3.7%	2.4%	1.2%
\$98,652,960	4.25%	4.8%	3.6%	2.4%	1.2%
\$102,845,710	4.25%	4.7%	3.5%	2.3%	1.2%
\$107,216,653	4.25%	4.6%	3.4%	2.3%	1.1%

superior	strong	adequate	inadequate
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Current planned use of circuit breaker would leave the reserve at 2.3% of Operating Budget at the end of FY27



FY27 Updated Budget Recommendation

Adjustments Recommended to Offset Increased Estimated Costs Within 4.75% Cap		
A. Updated Unit A Educator Compensation Estimate	\$ (160,928)	Adjustments based on differentials for replacing recent resignations, parental leaves, etc.
B. Reduce Special Education Teacher 0.5 FTE (Updated Services Estimate)	\$ (37,365)	Through attrition due to updated student needs assessment requiring fewer teaching FTE
C. Reduce Curriculum Budget	\$ (35,000)	Will seek alternative funding
D. Reduce IT Hardware/Software Budget	\$ (30,292)	Will seek alternative funding
E. Reduce Instructional Assistant Hours by ~1.0 FTE	\$ (36,670)	Hours reduction spread across schools where there will be reduced classroom sections; hope to achieve through attrition
F. Reduce Media Assistant Hours by ~0.67 FTE	\$ (26,611)	Through attrition and shifting remaining staff
G. Reduce Educational Supplies budget	\$ (7,071)	Reduced purchases
Updated Total After Reductions	\$ 94,631,135	4.75%



FY27 Updated Budget Recommendation

Utilization of Alternative Funding from Town Resources – Reducing School Department Appropriation		
A. Reduce Curriculum Budget (Use Alternative Funding)	\$ (200,000)	
Updated Total After Reduction	\$ 94,431,135	4.53%
	This is the updated Superintendent's FY27 Recommended School Department Budget	

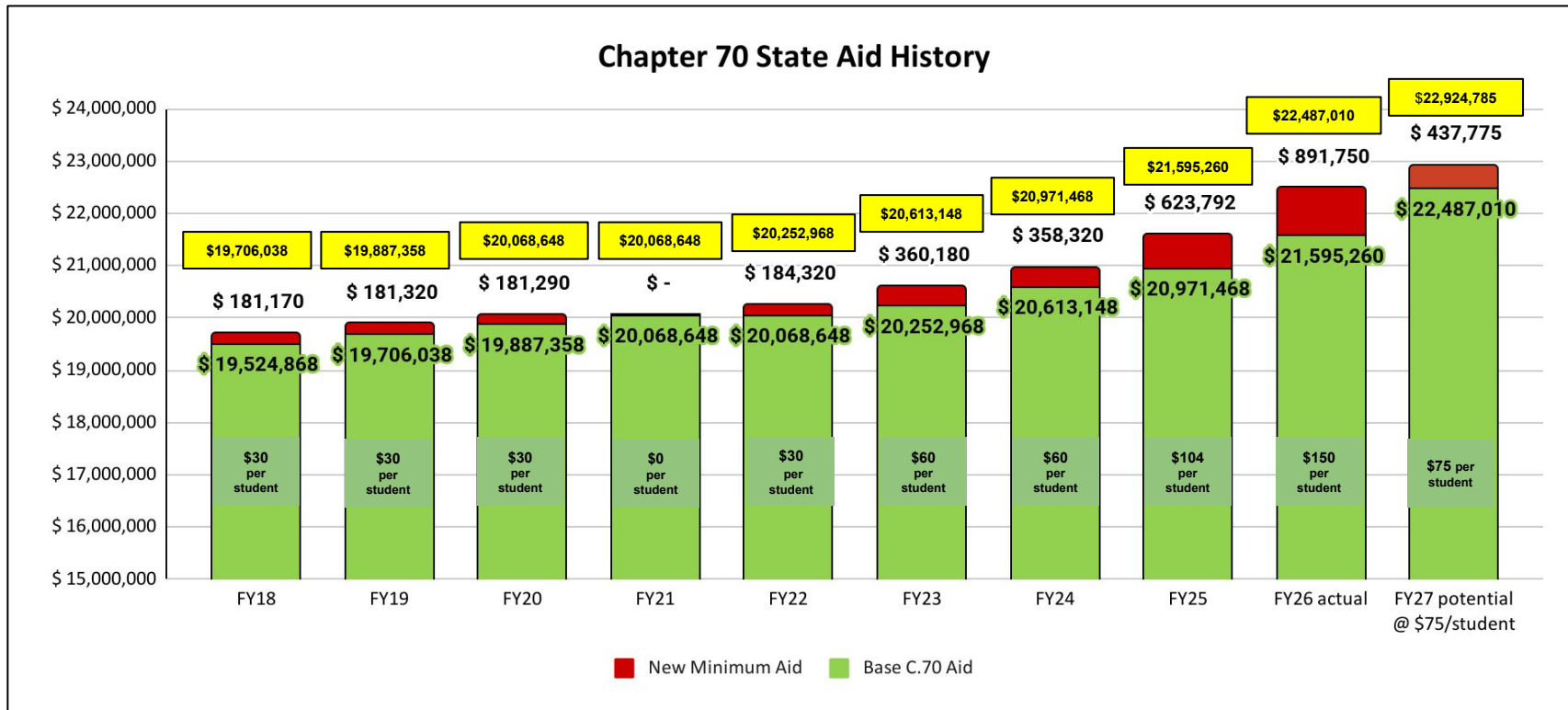


FY27 Updated Budget Recommendation

Additional Reductions If School Department Appropriation Reduced to 4.25%		
A. Reduce School Adjustment Counselor 1.0 FTE (Not Recommended)	\$ (91,903)	Would be made through attrition due to recent resignation of counselor; would shift remaining staff based on student need data; would reduce support for student mental/behavioral/emotional health
B. Reduce English Language Education Teacher 1.0 FTE (Not Recommended)	\$ (91,903)	Would be made through attrition due to retirement; would shift remaining staff based on student need data; would reduce support for English learners
C. Reduce School Psychologist 1.0 FTE (Not Recommended)	\$ (67,893)	Would be made through attrition due to resignation (two positions currently open for next year); would not fill one and would shift staff based on student need data; would reduce total of two salaries currently budgeted by this amount to meet 4.25% budget mark; would reduce support for student mental/behavioral/emotional health
Updated Total If Additional Reductions Were Required	\$ 94,179,436	4.25%
Difference between 4.53% Recommendation & 4.25%	\$ (251,699)	
Potential Additional Chapter 70 State Education Funding In House of Representatives Preliminary Budget vs. Governor's Budget		
	\$ 496,145	\$160 per student in Preliminary House Budget vs. \$75 per student in Governor's Budget per Representative Kane 4/15/26

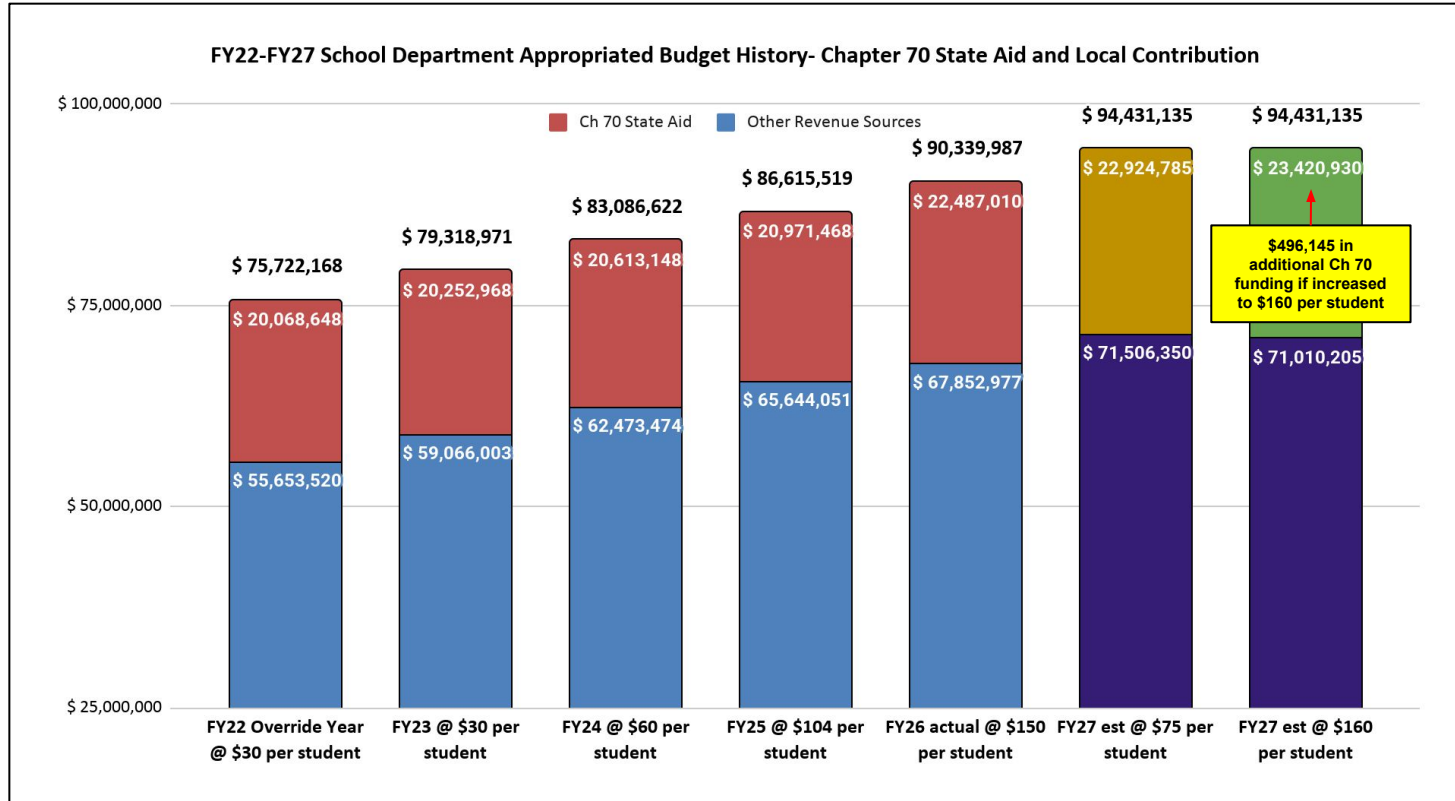


FY27 Budget Planning- Chapter 70





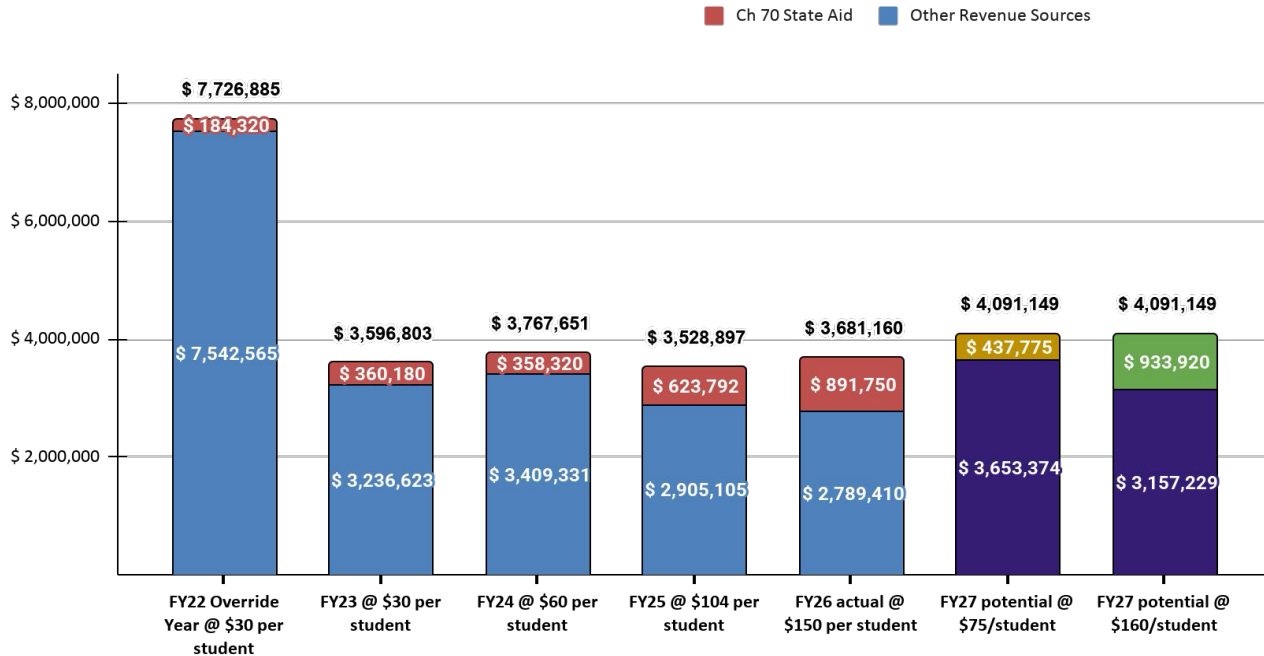
FY27 Budget Planning- Chapter 70





FY27 Budget Planning- Chapter 70

FY22-FY27 School Department Appropriated Budget Increase- Chapter 70 State Aid Portion History



If Shrewsbury receives \$160 per student in FY27 as indicated by the House Ways and Means Budget (which would be an \$85 per student increase over the Governor’s initial proposal of \$75 per student). this would make up \$933,920 of the recommended \$4.09M increase, or 23%. The remaining 77%, or \$3.16M, would come from local revenue sources.



FY27 Overall Budget Plan- Investments for Mandates & Key Needs

Personnel Investment	FTE	Notes
Middle School Math Specialist	1.0 FTE	Additional capacity to address student math instructional needs
Sherwood School Nurse	0.2 FTE	Additional capacity to address student health needs at Sherwood
Reduced elementary classroom sections	-5.0 FTE	Reductions can be made due to lower student enrollment at the elementary level, where fewer class sections are required to remain within class size guidelines, and can be made through attrition so as not to require layoffs.
English Language Education teacher	-1.0 FTE	Reduction can be made due to lower census of English learners at elementary level
Special Education teacher	-0.5 FTE	Reduction due to changing level of needs
Paraeducators	-1.67 FTE	Reductions managed due to fewer elementary sections
Homeless Family Coordinator	-1.0 FTE	Position can be eliminated due to the significant decrease in students at the town's emergency homeless shelter
Net Total Reduction	-7.97 FTE	Total of recommended personnel investments and reductions in the appropriated budget



FY27 Budget- Allocation of Salaries and Wages Category A

FY27 Budget Summary- Category A- Staffing						
Category	Description	FY25 Actual	FY26 Budget	FY27 Proposed	FY26 v. FY27 Change	% Change FY26 to FY27
A1	Administrative Central Office, Principals & Unit B	\$ 4,224,126	\$ 4,389,688	\$ 4,494,138	\$ 104,450	2.38%
A2	Unit A (Teachers & Nurses)	\$ 53,346,144	\$ 56,481,655	\$ 58,985,268	\$ 2,503,613	4.43%
A3	Aides/ABA/Paraeducators	\$ 8,814,661	\$ 10,297,482	\$ 10,723,610	\$ 426,128	4.14%
A4	Secretaries, Technology & Other Non-Represented	\$ 3,774,378	\$ 3,755,349	\$ 4,116,000	\$ 360,651	9.60%
A5	Substitutes - Daily, Long Term & Sub Nurses	\$ 1,420,861	\$ 1,406,057	\$ 1,449,238	\$ 43,181	3.07%
A6	Other Wages	\$ 1,295,246	\$ 1,135,150	\$ 1,169,205	\$ 34,055	3.00%
A7	Employee Benefits	\$ 403,664	\$ 522,782	\$ 538,675	\$ 15,893	3.04%
Category A	Total Budget:	\$ 73,279,080	\$ 77,988,163	\$ 81,476,133	\$ 3,487,970	4.47%



FY27 Budget- Transportation Category B

FY27 Budget Summary- Category B- Transportation

Category	Description	FY25 Actual	FY26 Budget	FY27 Proposed	FY26 v. FY27 Change	% Change FY26 to FY27
B1	Regular Education & Voke Transportation	\$ 3,553,268	\$ 3,562,764	\$ 3,736,586	\$ 173,822	4.88%
B2	Special Education Transportation	\$ 1,334,192	\$ 1,090,408	\$ 1,128,364	\$ 37,956	3.48%
Category B	Total Budget:	\$ 4,887,460	\$ 4,653,172	\$ 4,864,950	\$ 211,778	4.55%



FY26 Tuitions- Special Education & Vocational Category C

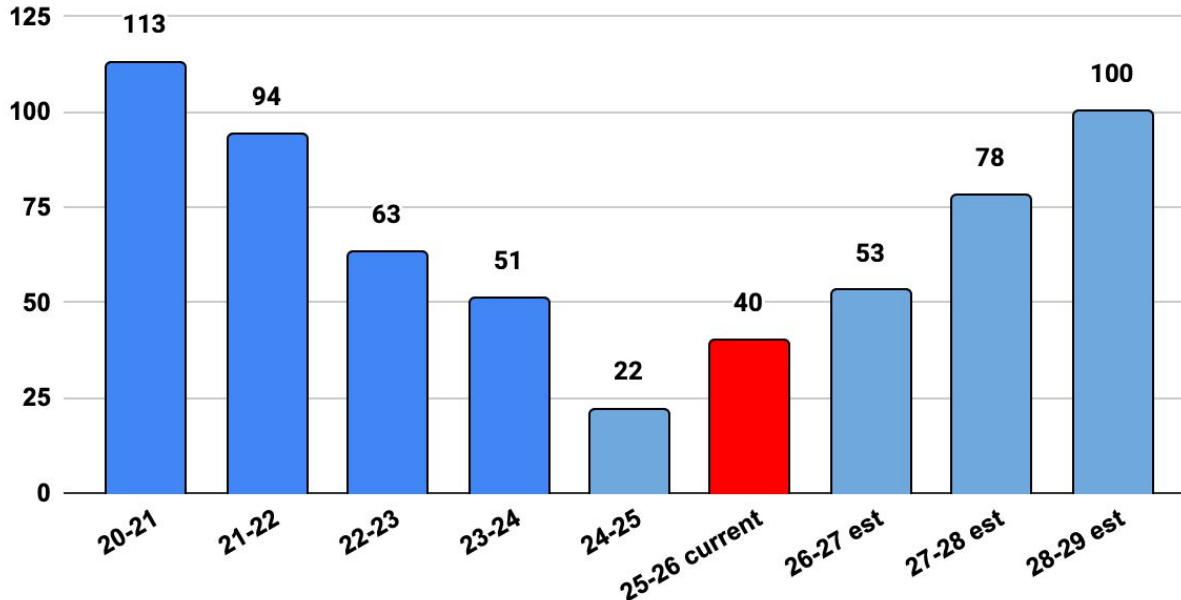
FY27 Budget Summary- Category C- Tuitions

Category	Description	FY25 Actual	FY26 Budget	FY27 Proposed	FY26 v. FY27 Change	% Change FY26 to FY27
C1	Net Special Education Tuitions	\$ 3,103,308	\$ 2,486,224	\$ 2,685,016	\$ 198,792	8.00%
C2	Vocational Tuitions	\$ 414,814	\$ 654,178	\$ 944,811	\$ 290,633	44.43%
Category C	Total Budget:	\$ 3,518,122	\$ 3,140,402	\$ 3,629,827	\$ 489,425	15.58%



FY27 Vocational Enrollment Planning

Potential Vocational Enrollment Projections through 2028-2029



FY27 Vocational Planning

53 tuitions budgeted

- Leicester = 42 (1 bus)
- Assabet= 10 (1 van)
- Norfolk Aggie= 1 (shared van)

Vocational Tuitions:

FY26 budgeted= \$654,178
 FY27 projected= \$932,811
 Difference= **\$278,633**

Vocational Transportation:

FY26 budgeted= \$187,186
 FY27 projected= \$198,395
 Difference= **\$11,209**

**Total Initial Projected
 Vocational Increase for FY27=
 \$289,842**



FY27 Materials, Equipment, Contract Services, & All Other

All Category D

FY27 Budget Summary- Category D- Materials, Equipment, Contract Services, & All Other						
Category	Description	FY25 Actual	FY26 Budget	FY27 Proposed	FY26 v. FY27 Change	% Change FY26 to FY27
D1	Administrative Contracted Services	\$ 937,835	\$ 787,478	\$ 811,102	\$ 23,624	3.00%
D2	Educational Contracted Services	\$ 835,546	\$ 740,342	\$ 762,552	\$ 22,210	3.00%
D3	Textbooks/Curriculum Materials	\$ 203,589	\$ 439,937	\$ 256,674	\$ (183,263)	-41.66%
D4	Professional Development	\$ 192,682	\$ 190,224	\$ 195,931	\$ 5,707	3.00%
D5	Educational Supplies & Materials	\$ 688,836	\$ 685,253	\$ 697,791	\$ 12,538	1.83%
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$ 1,212,587	\$ 872,947	\$ 899,135	\$ 26,188	3.00%
D7	Equipment	\$ 825,585	\$ 762,070	\$ 754,640	\$ (7,430)	-0.97%
D8	Utilities - Telephone Exp.	\$ 34,197	\$ 80,000	\$ 82,400	\$ 2,400	3.00%
Category D	Total Budget:	\$ 4,930,857	\$ 4,558,251	\$ 4,460,226	\$ (98,025)	-2.15%



2025 Third-Party Fiscal Study

This report provided three (3) key budgetary risks and strategic directives:

1.) Strategic Priorities and Resource Optimization

- Risk Mitigation (Funding Stabilization)
- Program Evaluation – *evaluation of Student Services will be conducted this year*
- Staffing Efficiency

2.) Curriculum and Instruction

- Curriculum Materials
- Diagnostic Tools
- Career and Technical Education (CTE)
- High School Capacity

3.) Evolving Student Need

- Program Review
- Complex Needs
- Specialized Staffing and Services
- Well-being Supports



2025 Third-Party Fiscal Study

10-Year financial forecast projected that our school district's educational needs are likely to grow between **4.7% and 4.9%** annually in order to maintain high-quality education in the Shrewsbury Public Schools



FY27 Budget Overview

FY27 Budget Summary

School Committee Recap Sheet	Description	FY25 Actual	FY26 Approved	FY27 Recommended	FY26 v. FY27 Change	% Change FY25 to FY26
A1	Administrative Central Office, Principals & Unit B	\$4,224,126	\$4,389,688	\$4,494,138	\$104,450	2.38%
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C2	Vocational Tuitions	\$414,814	\$654,178	\$944,811	\$290,633	44.43%
D1	Administrative Contracted Services	\$937,835	\$787,478	\$811,102	\$23,624	3.00%
D2	Educational Contracted Services	\$835,546	\$740,342	\$762,552	\$22,210	3.00%
D3	Textbooks/Curriculum Materials	\$203,589	\$439,937	\$256,674	-\$183,263	-41.66%
D4	Professional Development	\$192,682	\$190,224	\$195,931	\$5,707	3.00%
D5	Educational Supplies & Materials	\$688,836	\$685,253	\$697,791	\$12,538	1.83%
D6	Other Miscellaneous (i.e. Off. Supp., Ref. Mat.)	\$1,212,587	\$872,947	\$899,135	\$26,188	3.00%
D7	Equipment	\$825,585	\$762,070	\$754,640	-\$7,430	-0.97%
D8	Utilities - Telephone Exp.	\$34,197	\$80,000	\$82,400	\$2,400	3.00%
Total Budget:		\$86,615,519	\$90,339,987	\$94,431,135	\$4,091,148	4.53%
Total Recommended FY27 Budget				\$94,431,135	\$4,091,148	4.53%



Fiscal Year 2027 Superintendent's Recommendation School Department Town-Appropriated Budget

Bottom line FY27 recommended appropriation: \$94,431,135

*Increase over FY26:
\$4,091,149, or 4.53%*