

SHREWSBURY PUBLIC SCHOOLS

School Department Town-Appropriated Budget Recommendation

Fiscal Year 2027

April 29, 2026

Dr. Joseph M. Sawyer, Superintendent of Schools
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 April 15 Budget Recommendation @ 4.53% | \$94,431,135 | Increase of \$4,091,149 |
| FY27 April 29 Budget Recommendation @ 4.50% | \$94,405,286 | Increase of \$4,065,300 |



FY27 Updated Budget Recommendation

School Department Appropriated Budget – Updated Superintendent's Recommendation April 29, 2026

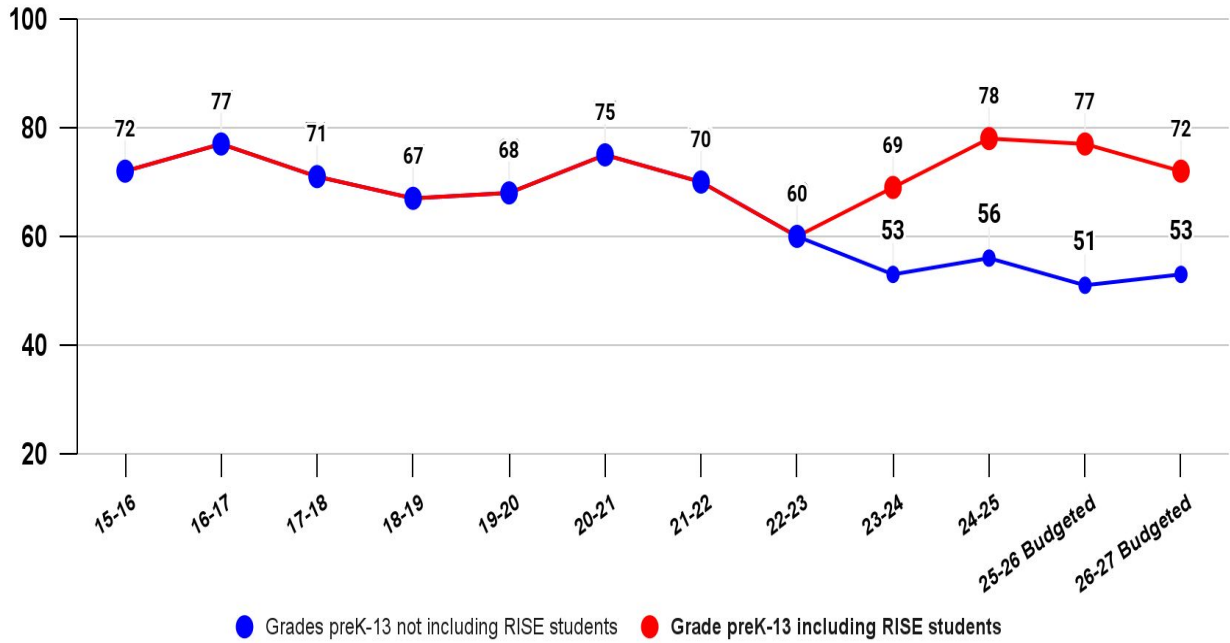
| | | |
|---|----------------------|---|
| Current FY26 School Department Appropriated Budget | \$ 90,339,987 | |
| FY27 Budget Recommended in February @ 4.75% Increase | \$ 94,631,135 | 4.75% |
| Updated Cost Estimates Since Initial Budget Recommendation | | |
| Increase in Special Education Out-of-District Special Education Tuition Estimate (Amount Paid Through School Department Appropriated Budget) | \$ 275,671 | Significant changes to out-of-district placements since initial budget due to recent move-ins and to respond to student needs; reduced by \$35,320 from April 15 estimate as projections continue to evolve |
| Increase to Offset Expected Reduction of Title I Grant Funding | \$ 7,855 | Updated based on state guidance |
| Change in Estimate for Vocational Technical High School Tuition Based on Rates and Enrollment | \$ - | April 15 estimate was for \$15,091 more in cost after final state rates were released; April 29 update is reduced cost in this category due to fewer students attending (see item B in next section) |
| Total Adjustments Required for Updated Cost Estimate | \$ 283,526 | |
| Updated Total Budget if Costs Were Added to Initial Budget Proposal | \$ 94,914,661 | 5.06% |



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

Category C1

Special Education Out-of-District Placements- Budgeted



FY27 Special Education Out-of-District Placements

Superintendent's Initial Projection
February 2026
50 out-of-district tuitions budgeted

School Department Updated Projection
April 15, 2026
53 out-of-district tuitions budgeted

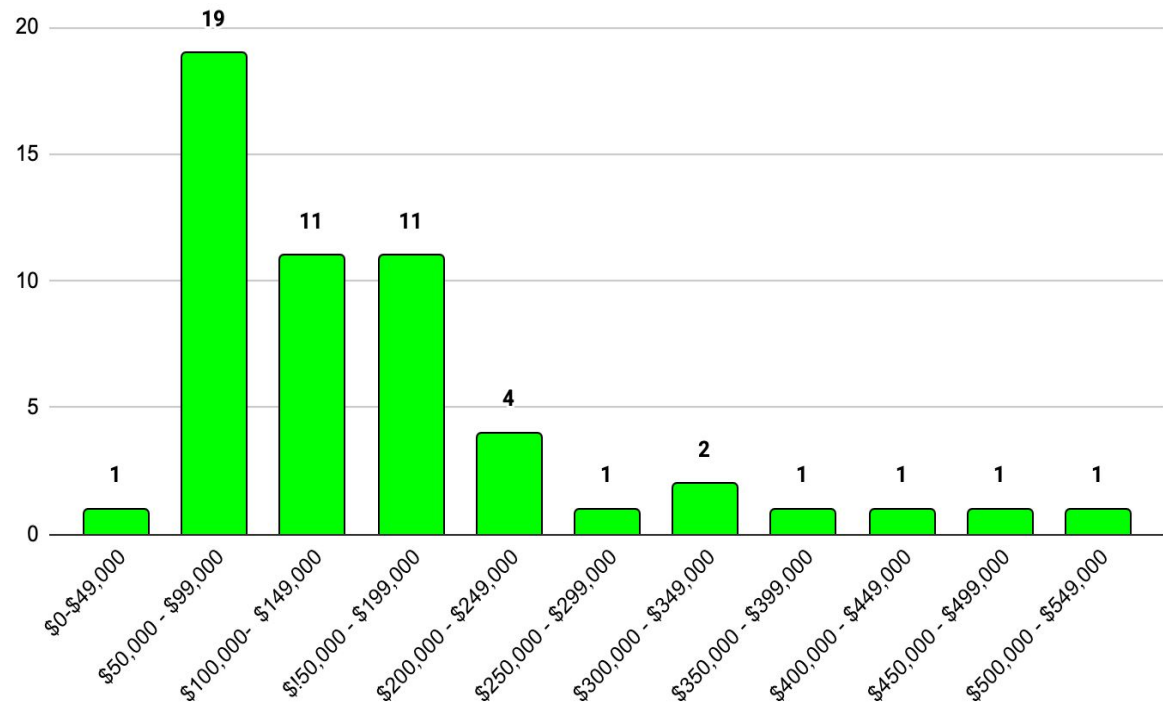
School Department Updated Projection
April 29, 2026
53 out-of-district tuitions budgeted



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

Category C1

Cost of Special Education Out-of-District Placements for Fiscal Year 2027



FY27 Special Education Out-of-District Placements

School Department Projection April 15, 2026

Increase School Department Appropriated Budget by **\$310,991** due to changes to out-of-district placements since initial budget (due to recent move-ins and to respond to student need)

School Department Projection April 29, 2026

Increase School Department Appropriated Budget by **\$275,671**, reducing the April 15 estimate by **\$35,320** as projections continue to evolve



Special Education Out-of-District Tuitions

Category C1

| Initial FY27 Budget Recommendation- February 2026 Superintendent's FY27 Budget Recommendation | |
|---|----------------|
| FY27 Planned Use of Circuit Breaker vs Town Appropriated Funding for Special Education Tuitions | |
| 1. Total Out-of-District Tuition Cost Projection for FY27 | \$ 7,798,005 |
| 2. Estimate for Circuit Breaker Reserve at End of FY26 | \$ 3,016,792 |
| 3. Estimate Additional Carry Forward from Overall FY26 Positive Budget Variance | \$ 238,930 |
| 4. Estimate for Circuit Breaker Funds To Be Received in FY27 (Reimbursement for FY26 Costs) | \$ 4,336,516 |
| 5. Total Estimated Circuit Breaker Funds Available in FY27 (Lines 2 + 3 + 4) | \$ 7,592,238 |
| 6. Estimate for Planned Use of Circuit Breaker Funds in FY27 for Out-of-District Tuitions (Circuit Breaker Offset) | \$ (5,423,980) |
| 7. Budgeted Use of Town Appropriated Funds in FY27 to Pay Special Education Tuitions | \$ (2,374,025) |
| 8. Total Funds Budgeted to Pay Out-of District Tuition (Line 6 Circuit Breaker Offset + Line 7 Town Appropriated Funds) | \$ (7,798,005) |
| 9. Estimate for Circuit Breaker Reserve Balance at End of FY27 (Line 5 less Line 6) | \$ 2,168,258 |
| 10. Percentage of maximum Circuit Breaker Reserve Carry Forward (Line 9/Line 4) | 50.00% |

| FY27 Budget Recommendation- April 29, 2026 Updated Circuit Breaker Projection for FY27 | |
|---|----------------|
| FY27 Planned Use of Circuit Breaker vs Town Appropriated Funding for Special Education Tuitions | |
| 1. Total Out-of-District Tuition Cost Projection for FY27 | \$ 8,313,567 |
| 2. Estimate for Circuit Breaker Reserve at End of FY26 | \$ 3,085,152 |
| 3. Estimate Additional Carry Forward from Overall FY26 Positive Budget Variance | \$ 265,496 |
| 4. Estimate for Circuit Breaker Funds To Be Received in FY27 (Reimbursement for FY26 Costs) | \$ 4,626,446 |
| 5. Total Estimated Circuit Breaker Funds Available in FY27 (Lines 2 + 3 + 4) | \$ 7,977,094 |
| 6. Estimate for Planned Use of Circuit Breaker Funds in FY27 for Out-of-District Tuitions (Circuit Breaker Offset) | \$ (5,663,871) |
| 7. Budgeted Use of Town Appropriated Funds in FY27 to Pay Special Education Tuitions | \$ (2,649,696) |
| 8. Total Funds Budgeted to Pay Out-of District Tuition (Line 6 Circuit Breaker Offset + Line 7 Town Appropriated Funds) | \$ (8,313,567) |
| 9. Estimate for Circuit Breaker Reserve Balance at End of FY27 (Line 5 less Line 6) | \$ 2,313,223 |
| 10. Percentage of maximum Circuit Breaker Reserve Carry Forward (Line 9/Line 4) | 50.00% |

| Difference | Notes |
|--------------|---|
| \$ 515,562 | 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 (Adjusted by -\$35,320 since April 15) |
| \$ 68,360 | Updated based on updated estimate of FY26 costs and use of Circuit Breaker |
| \$ 26,566 | Updated estimate as of 4/14/26; will change to some degree when FY26 is closed out |
| \$ 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) |
| \$ 384,856 | Sum of total Circuit Breaker funding estimated to be available in FY27 |
| \$ (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 |
| \$ (275,671) | 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 |
| \$ (515,562) | Total budgeted to pay new estimate of FY27 tuition costs |
| \$ 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) |
| 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 | \$2,359,487 | \$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 |
|----------|--------|----------|------------|

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 | 4.30% | 4.5% | 3.3% | 2.2% | 1.1% |
| \$94,405,286 | 4.50% | 4.9% | 3.7% | 2.5% | 1.2% |
| \$98,417,511 | 4.25% | 4.8% | 3.6% | 2.4% | 1.2% |
| \$102,600,255 | 4.25% | 4.7% | 3.5% | 2.3% | 1.2% |
| \$106,960,766 | 4.25% | 4.6% | 3.4% | 2.3% | 1.1% |

| | | | |
|----------|--------|----------|------------|
| superior | strong | adequate | inadequate |
|----------|--------|----------|------------|

Current planned use of circuit breaker would leave the reserve at 2.5% of Operating Budget at the end of FY27



FY27 Updated Budget Recommendation

| Adjustments Recommended to Offset Costs to Achieve a 4.50% Overall Increase to School Department Appropriated Budget | | |
|--|----------------------|---|
| A. Updated Unit A Educator Compensation Estimate | \$ (232,255) | Updated adjustments based on differentials for replacing recent resignations, parental leaves, etc. (additional resignation and leave provide additional \$71,327 in savings compared to 4/15 estimate) |
| B. Reduce Vocational Technical School Tuition Budget | \$ (89,424) | Updated enrollment: 7 fewer students next year due to 2 Assabet students not continuing and updated family decisions with 5 fewer students attending Leicester for 9th grade since April 15 estimate |
| C. Reduce Special Education Teacher 0.5 FTE (Updated Services Estimate) | \$ (37,365) | Through attrition; updated student needs assessment requiring fewer teaching FTE |
| D. Reduce Curriculum Budget | \$ (35,000) | Will seek alternative funding |
| E. Reduce IT Hardware/Software Budget | \$ (30,292) | Will seek alternative funding |
| F. 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 |
| G. Reduce Media Assistant Hours by ~0.67 FTE | \$ (26,611) | Through attrition and shifting remaining staff |
| H. Reduce Unit D Paraeducator Compensation Estimate | \$ (21,758) | Adjustments based on updated personnel changes for paraeducator group for FY27 |
| Total of Recommended Adjustments | \$ (509,375) | |
| Updated Total School Department Appropriated Budget After Reductions | \$ 94,405,286 | Updated Superintendent's FY27 Recommended School Department Budget as of April 29 |
| Updated Increase Over FY26 | \$ 4,065,300 | 4.50% |



FY27 Overall Budget Plan- Investments for Mandates & Key Needs

No Change Since April 15

| 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 | \$ 58,913,941 | \$ 2,432,286 | 4.31% |
| A3 | Aides/ABA/Paraeducators | \$ 8,814,661 | \$ 10,297,482 | \$ 10,701,713 | \$ 404,231 | 3.93% |
| 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 | \$ 81,382,909 | \$ 3,394,746 | 4.35% |



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

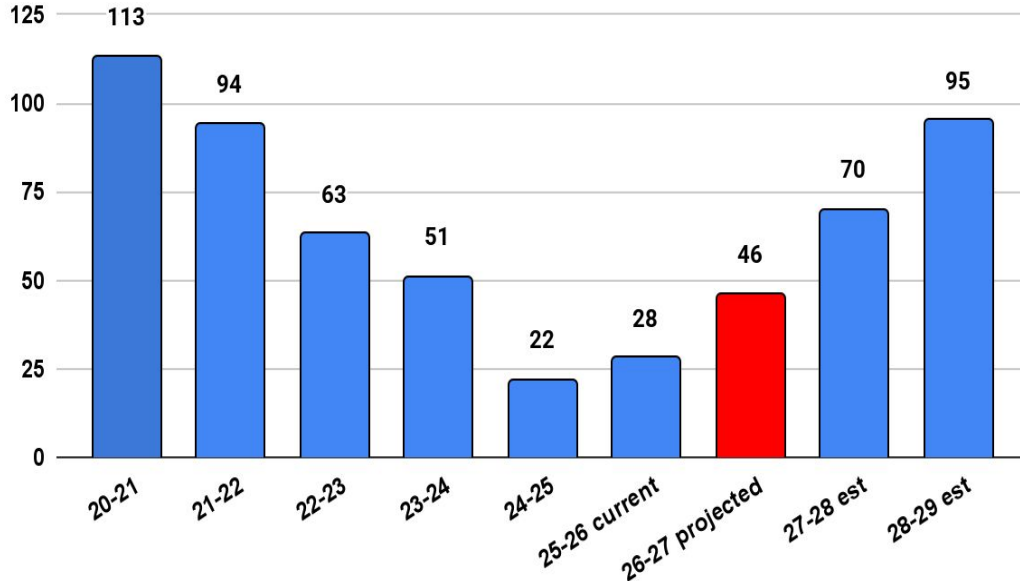
FY27 Budget Summary- Category C- Tuitions

| 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 | \$ 2,649,696 | \$ 163,472 | 6.58% |
| C2 | Vocational Tuitions | \$ 414,814 | \$ 654,178 | \$ 839,486 | \$ 185,308 | 28.33% |
| Category C | Total Budget: | \$ 3,518,122 | \$ 3,140,402 | \$ 3,489,182 | \$ 348,780 | 11.11% |



FY27 Vocational Enrollment Planning

Potential Vocational Enrollment Projections through 2028-2029



FY27 Vocational Planning

Superintendent's Initial Projection- February 2026

58 tuitions budgeted

-Leicester = 47 (1 bus)

-Assabet= 10 (1 van)

-Norfolk Aggie= 1 (1 shared van)

School Department Projection- April 15, 2026

53 tuitions budgeted

-Leicester = 42 (1 bus)

-Assabet= 10 (1 van)

-Norfolk Aggie= 1 (1 shared van)

School Department Updated Projection- April 29, 2026

46 tuitions budgeted

-Leicester = 37 (1 bus)

-Assabet= 8 (1 van)

-Norfolk Aggie= 1 (1 shared van)



FY27 Materials, Equipment, Contract Services, & All Other

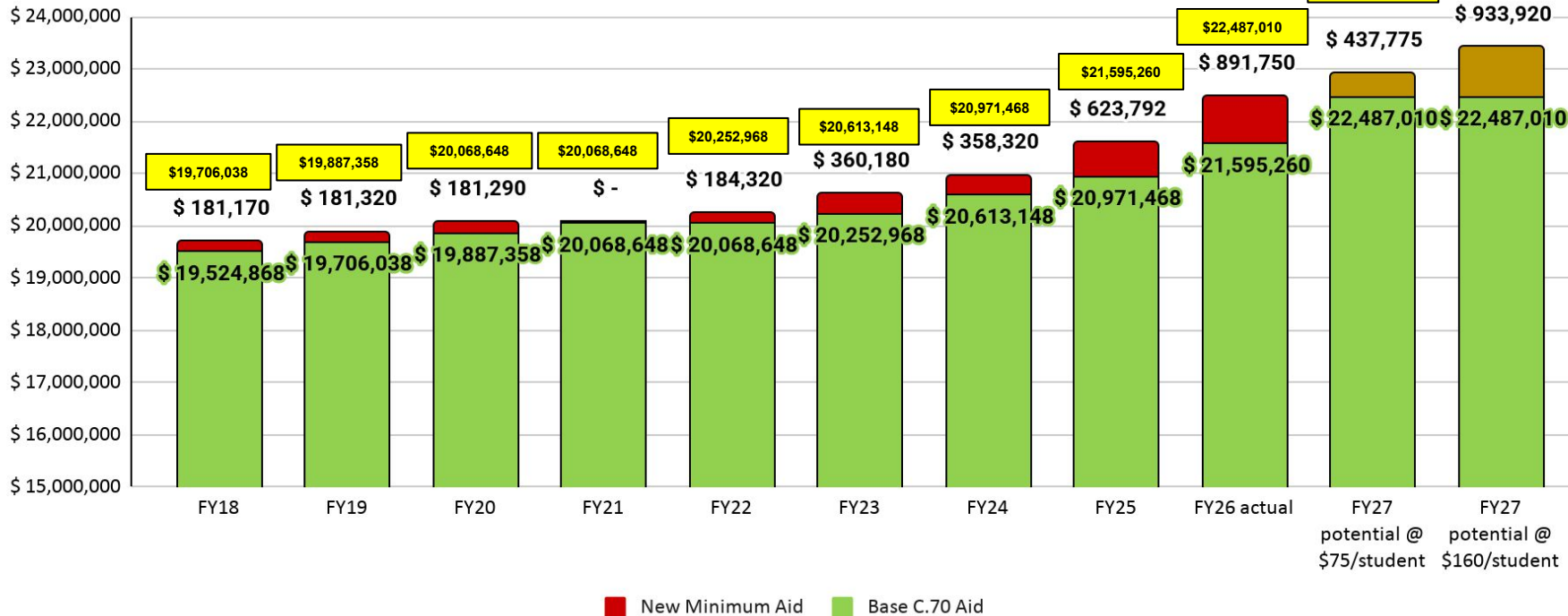
All Category D

| 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 | \$ 456,674 | \$ 16,737 | 3.80% |
| D4 | Professional Development | \$ 192,682 | \$ 190,224 | \$ 195,931 | \$ 5,707 | 3.00% |
| D5 | Educational Supplies & Materials | \$ 688,836 | \$ 685,253 | \$ 705,811 | \$ 20,558 | 3.00% |
| 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 | \$ 4,668,246 | \$ 109,995 | 2.41% |



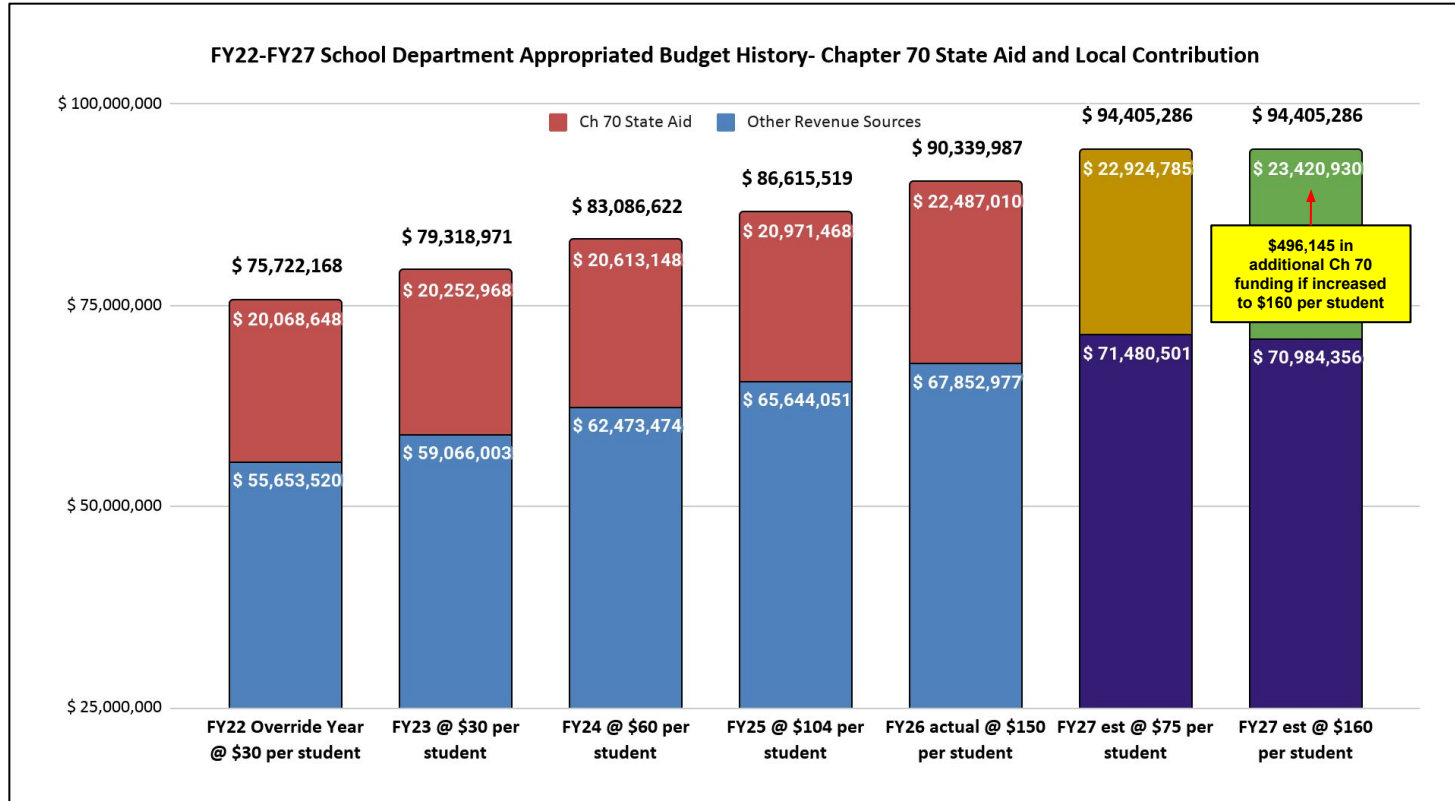
FY27 Budget Planning- Chapter 70

Chapter 70 State Aid History





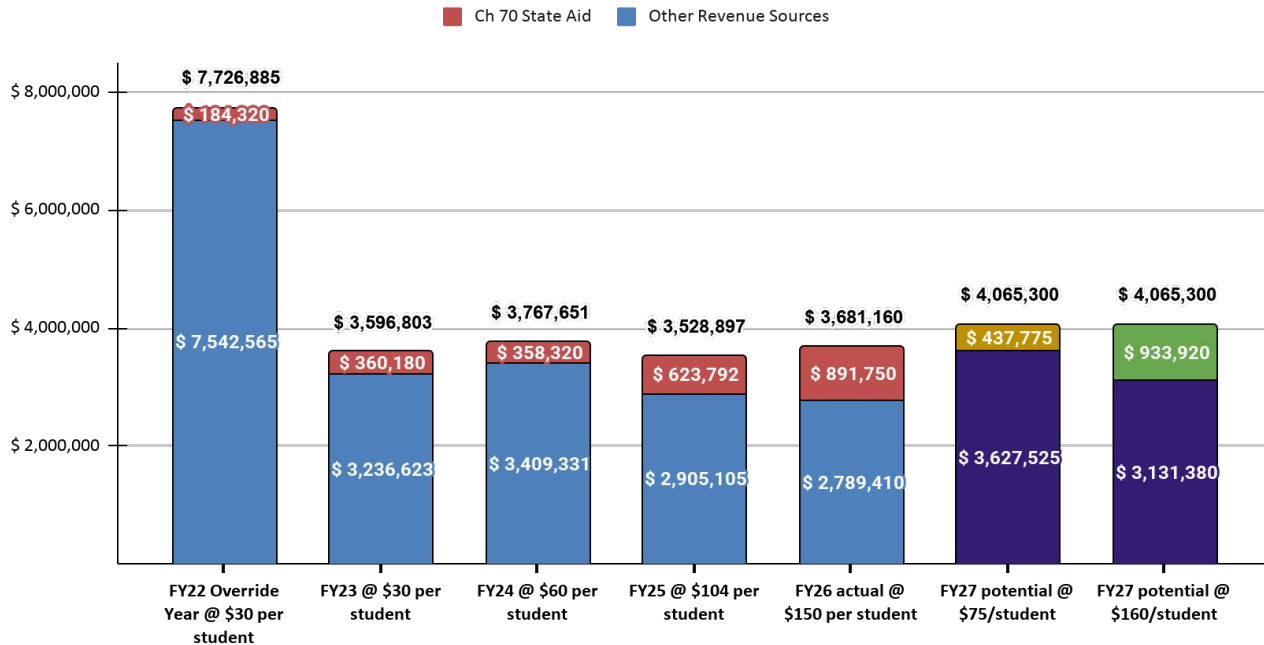
FY27 Budget Planning- Chapter 70





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 \$4.065M increase, or 23%. The remaining 77%, or \$3.13M, would come from local revenue sources.



FY27 Budget Overview

FY27 Budget Summary

| School Committee Recap Sheet | Description | FY25 | FY26 Approved | FY27 Recommended | 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 | \$58,913,941 | \$2,432,286 | 4.31% |
| A3 | Aides/ABA/Paraprofessionals | \$8,814,661 | \$10,297,482 | \$10,701,713 | \$404,231 | 3.93% |
| A4 | Non-Represented Personnel (Secretaries, IT, etc.) | \$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 | \$522,781 | \$538,675 | \$15,894 | 3.04% |
| 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% |
| C1 | Net Special Education Tuitions | \$3,103,308 | \$2,486,224 | \$2,649,696 | \$163,472 | 6.58% |
| C2 | Vocational Tuitions | \$414,814 | \$654,178 | \$839,486 | \$185,308 | 28.33% |
| 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 | \$456,674 | \$16,737 | 3.80% |
| D4 | Professional Development | \$192,682 | \$190,224 | \$195,931 | \$5,707 | 3.00% |
| D5 | Educational Supplies & Materials | \$688,836 | \$685,253 | \$705,811 | \$20,558 | 3.00% |
| D6 | Other Miscellaneous (i.e. Off. Supp., Ref. Mat.) | \$1,212,587 | \$872,947 | \$899,134 | \$26,187 | 3.00% |
| D7 | Equipment | \$825,585 | \$762,070 | \$754,639 | -\$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 | \$94,405,286 | \$4,065,300 | 4.50% |
| | | | Total Recommended FY27 Budget | \$94,405,286 | \$4,065,300 | 4.50% |



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

Bottom line FY27 recommended appropriation: \$94,405,286

*Increase over FY26:
\$4,065,300 or 4.50%*