FY27
School District Budget

Stoughton Public Schools

FY24 through FY27 Funding Trends

Fiscal Year	FY24	FY25	FY26	FY27 SPS Vote	FY27 FinCom Vote (*after Town reduced budget from December guidance figure*)
Approved Budget (net of offsets on next slide)	$58,700,681	$62,868,429	$67,256,251	**$73,077,362**	**$69,245,872**
Percent Increase	N/A	7.1%	6.98%	**8.66%**	**2.96%**
Enrollment	3,693	3,781	3,860	**3,656**	**3,656**
Chapter 70/SOA Funds (Cherry Sheet State Aid for Schools)	$26,439,366	$28,594,530	$31,413,964	**$31,998,924** (***43.8%***)	**$31,998,924** (***56.3%***)
Est. Town Contribution	$32,261,315	$34,273,899	$35,842,287	***If FinCom vote and House 1 budgeted aid hold as shown, Town contribution would be 56.2%***	***If FinCom vote and House 1 budgeted aid holds as shown, Town contribution would be 53.7%***
State-Required Net School Spending	$56,987,020	$60,534,150	$65,412,011	**$67,824,140**	**$67,824,140**

Additional State and Federal Aid

FISCAL YEAR	FY26	FY27 (SPS)	FY27 (FinCom)
Other State & Federal Aid (excludes Ch. 70/SOA on prior slide) Includes: • Circuit Breaker Reimbursement • Special Education IDEA Grant • Title I Grant	$3,383,207	$4,515,620	N/A

Actual FY Budget is higher than voted amount, then off-set by these sources each year to get to the voted budget amount (has been so for the decades that this funding has been in place)

Addressing the FY26 Budget Shortfall

Major Shortfall Causes:

- Increase in kindergarten enrollment (summer 2025 registrations)
- Significant unforeseen increase in out-of-district (OOD) with placements that included tuition, nurses, paras and related transportation costs
- Overall sharp trajectory in mandated special needs testing and services with overall number of students on IEPs at 22% of total student population
- Increase in special education transportation cost

FY26 Steps Taken

- Moved grant-funded positions to the Operating Budget; swapped transportation to the grants in same amount→saves 9% on professional salaries (DESE retirement assessment) - does <u>not</u> increase costs or FTEs in operating budget
- Used anticipated 1.5+ years (budgeted FY25 receipts and partial FY26 receipts) of Circuit Breaker (CB) funding in current Fiscal Year (FY); leaves District with only 50% carryover for unbudgeted student placements in FY27
- Used 1.5 - 2 years of Special Education IDEA grant in current FY (same result as above)
- Used Shelter funds in current FY
- Partial freeze on District expense budgets (3rd straight year)
- Special education restructuring over next 3 years
- New special education transportation vendor

FY27 Operating Budget: "Staffing Increases"

Positions	Reason added to Operating Budget	# FTE Staff
Kindergarten Paras	Were Shelter-funded, moving back into FY27 Budget	(13.0)
Elem. Building-based Substitutes	Shifted from substitute pool line to dedicated line item (not new positions, no add'l cost)	(5.0)
Split/Traveling Teachers	Always in budget but not allocated as partial FTEs prior	(16.0)
High School Alt. Ed Teachers	Saved positions in FY26 by using shelter funds across budget, now have to bring back into operating (not new FTEs)	(2.0)
New FY26 Elementary Teachers	Added in FY26 to address move-ins (not shelter students) over summer	(4.0)
Data Systems Manager	Training with retiree until December 2026	(0.5)
Special Education (mandated)	These are the ***ONLY* NEW POSITIONS** to the FY27 budget	6.0
TOTAL NEW FY27 STAFF	Eliminated other proposed positions since voted budget, resulting in only 6.0 FTE increase, all for Special Education	**6.0 FTE**

Out-of-District Tuition Costs: FY27
(As of May 5, 2026)

180-Day Placement Type (excludes summer programming)	**Tuition Range** (per year, per student)	**Other Information**
Public Placement	$60,000 to $125,000	75% of students: $60,000-$99,000 each
Private Placement	$60,000-$300,000+	75% of students: $100,000-$300,000+ each

The table does not include other costs: transportation or 1:1 assistance.

1. Special Education Costs & Mandates (Requires 6.0 new FTEs)
2. Transportation Increases
3. Contractual Obligations
4. Enrollment Trends
5. Out of District Increases

Key Components of FY27 Budget

The FY26 Current Budget: $67,256,251 with a structural deficit that has required the utilization of revolving accounts, circuit breaker and special education grants.

FY27 School Commitment Recommended Budget: $73,077,362 (8.66% Increase)

Finance Committee Recommendation: $69,245,872 (2.96% increase)

FY27 SC Recommended Budget: $73,077,362

House 1 Budget: $75 per student ($274,200 total)

House 2 Budget: $160 per student ($584,960 total)

Current Shortfall: Approximately $3.1M

FY27 Recommendation and Shortfall

- Contract services
- NOT filling retirement positions (where possible)
- Staff cuts:
  - Central Office Administration and Staff Reorganization
  - Support Staff
  - Instructional Coaching Program
  - Classroom Teachers (Enrollment/Financial)
- Net savings to Town’s health insurance costs

Thank you for your continued support of our schools!

Questions Welcomed!