

# Duxbury Public Schools

## FY27 Budget Recommendation Summary



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# FY27 Budget Overview

- Level Services Budget

Final FY26 Budget	\$44,331,607
FY27 Level Services Budget	\$45,686,111
Increase over FY26 (\$)	\$1,354,504
Increase over FY26 (%)	3.06%

- Superintendent's Recommended Budget

Final FY26 Budget	\$44,331,607
FY27 Level Services Budget	\$45,686,111
<b>PLUS:</b> New Personnel	\$820,008
<b>LESS:</b> New Expenses & Adjustments/Reallocations	(\$31,618)
FY27 Superintendent's Recommended Budget	\$46,474,501
Increase over FY26 (\$)	\$2,142,894
Increase over FY26 (%)	4.83%

# How the Budget is Calculated

Budget Action	Budget Impact (\$)	Cumulative Total Budget	Cumulative % Increase
Starting Point: Final FY26 Budget		\$44,331,607	
Salaries: Increase in Salaries Due to Contractual Obligations (i.e. steps, lanes, cost-of-living increases)	\$2,575,672	\$46,907,279	5.81%
Special Education Expenses: Increase to contracted services, transportation, & OOD tuition expenses reflect increased need & inflationary estimates.	\$1,876,973	\$48,784,252	10.04%
General Expense: Increase to Facilities for contracted services and energy/heat/light	\$118,190	\$48,902,442	10.31%
Transportation: Increase in School Bus Transportation to account for contractual obligation of year one of multi-year contract.	\$402,678	\$49,305,120	11.22%
General Expenses: Increase in general curriculum & instruction supplies & materials, (i.e. textbooks, instructional materials, software, graduation)	\$286,197	\$49,591,317	11.86%
FY27 Projected Revenue Offset: Circuit breaker, federal grants, revolving accounts/special funds	(\$3,116,817)	\$46,474,501	4.83%
<b>FY27 SUPERINTENDENT'S RECOMMENDED NET BUDGET</b>		<b>\$46,474,501</b>	<b>4.83%</b>

*Assumptions - Circuit breaker based on FY'25 actual; bus lease - 10% increase; OOD transportation - 10% increase; heat/energy/light utilities - 4.5% increase; Staff COLA placeholder; \$100,000 retirement savings; \*\*Budget impact is before revenue offsets*

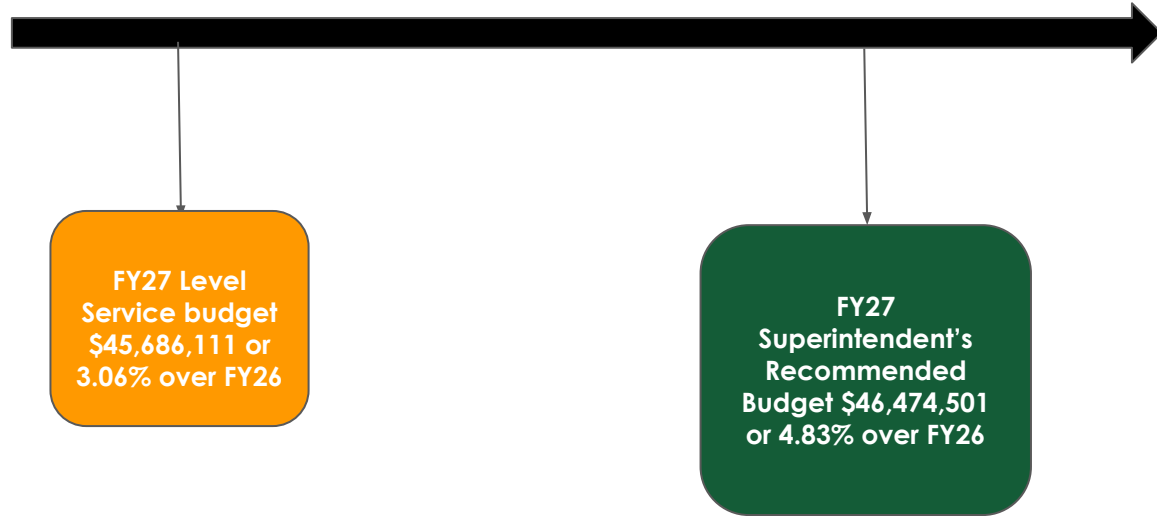
# Superintendent's Recommended Budget

## Summary by Account Type

Account Type	FY'26 FTE	Final FY'26 Budget	FY27 FTE	FY27 Budget Request	FY27 Revenue/Grant Offset	FY27 Net Operating Budget	Difference (\$)	Difference (%)	Percentage of Budget
1 - Professional Salaries - licensed staff and administrators	294.00	\$30,386,314	295.20	\$31,822,441	(\$150,119)	\$31,672,322	\$1,286,008	4.23%	68.15%
2 - Clerical Salaries - administrative assistants & support staff	13.75	\$949,338	13.75	\$1,085,464	(\$89,527)	\$995,937	\$46,599	4.91%	2.14%
3 - Other Salaries - substitutes & hourly staff	109.25	\$5,188,770	111.25	\$6,192,189	(\$530,961)	\$5,661,228	\$472,458	9.11%	12.18%
4 - Contract Services	-	\$6,500,268	-	\$8,875,509	(\$2,057,709)	\$6,817,800	\$317,532	4.88%	14.67%
5 - Supplies and Materials	-	\$948,714	-	\$1,218,611	(\$263,500)	\$955,111	\$6,397	0.67%	2.06%
6 - Other Expenses	-	\$358,203	-	\$397,103	(\$25,000)	\$372,103	\$13,900	3.88%	0.80%
TOTAL	417.00	\$44,332,607	420.20	\$49,591,317	(\$3,116,817)	\$46,474,501	\$2,142,894	4.83%	100.00%

Note: Salaries account for 82.47% of total budget

# Superintendent's Recommended Budget



# Superintendent's Recommended Budget

## Summary

Final FY26 Budget	\$44,331,607
FY27 Level Services Budget	\$45,686,111
<b>PLUS:</b> Personnel Adjustments/Reallocations	\$820,008
<b>LESS:</b> Expenses & Adjustments/Reallocations	(\$31,616)
FY27 Superintendent's Recommended Budget	\$46,474,501
Increase over FY26 (\$)	\$2,142,894
Increase over FY26 (%)	4.83%

Budget Request	FTE	Budget Impact
2.0 FTE Classroom Teachers	2.0	\$150,000
1.0 FTE Math Specialist	1.0	\$75,000
1.0 Instructional Technology Director	1.0	\$125,000
.2 FTE World Language Teacher	.2	\$15,000
.2 FTE STEM Teacher	.2	\$15,000
.1 FTE Nurse	.1	\$6,942
.4 FTE Data and Accountability Manager	.4	\$40,234
.5 FTE Facilities and Technology	.5	\$30,000
Custodial Overtime and Substitutes		\$50,000
Title I Math Tutors		\$80,000
Full Day Kindergarten Tuition Offset		\$450,000
1.0 FTE Unannounced Retirement	-1.0	(\$117,168)
Retirement Savings		(\$100,000)
Net adjustment to expense accounts		(\$31,616)
<b>Total above level services</b>	<b>4.4</b>	<b>\$788,392</b>



# Superintendent's Recommended Budget

## Summary by Cost Center

Cost Center	FY'26 Budget	FY'26 Offsets	FY'26 Net Budget	FY'27 Proposed Budget	FY'27 Proposed Offsets	FY'27 Proposed Net Budget	% Change
Administration (1000)	\$1,374,483	-\$12,822	\$1,361,661	\$1,424,460	(\$13,142)	\$1,411,318	3.65%
Curriculum & Instruction (2000)	\$35,299,665	-\$905,023	\$34,394,642	\$36,330,620	(\$424,465)	\$35,906,155	4.39%
Other School Services (3000)	\$4,994,300	-\$711,500	\$4,282,800	\$5,178,991	(\$1,019,500)	\$4,159,491	-2.88%
Operations & Maintenance (4000)	\$3,584,102	-\$148,996	\$3,435,106	\$3,954,086	(\$152,000)	\$3,802,086	10.68%
Fixed Charges (5000)	\$35,000	\$0	\$35,000	\$58,000	\$0	\$58,000	65.71%
Tuition Programs (9000)	\$2,543,170	-\$1,720,772	\$822,398	\$2,645,161	(\$1,507,709)	\$1,137,452	38.31%
Grand Total	\$47,830,720	-\$3,499,113	\$44,331,607	\$49,591,317	(\$3,116,817)	\$46,474,501	4.83%