



# Sudbury Public Schools

## School Committee FY27 Budget Guidelines

### 1. Purpose

The FY27 Budget Guidelines outline the principles, process, and priorities that will guide the development of Sudbury Public Schools' budget. They are designed to ensure that every dollar spent advances our mission, supports our core values, and delivers measurable benefits for students, while maintaining fiscal responsibility and transparency to the community.

### 2. Guiding Principles

The FY27 budget will be developed in alignment with these guiding principles:

1. **Student-Centered Decision Making** – Budget decisions will be grounded in what is best for students, preserving class size guidelines, ensuring safe and supportive learning environments, and investing in enrichment, intervention, and support services that meet diverse needs.
2. **Equity, Inclusion, and Access** – Resources will be allocated through an equity lens to ensure fair access to high-quality instruction and support for every student.
3. **Alignment with Core Priorities** – Every budget line should clearly support the district's core educational values, compliance obligations, and School Committee-identified priorities.
4. **Fiscal Stewardship and Sustainability** – The district will meet contractual and legal obligations, reallocate resources where appropriate, pursue non-tax revenue sources, and evaluate both short- and long-term fiscal impacts before committing to new investments.
5. **Transparency and Accountability** – Budget development, presentation, and monitoring will be conducted openly, with plain-language explanations of assumptions, trade-offs, risks, and how budget decisions tie to student outcomes.

## 3. Budget Development Process

The budget will be developed through a process that is transparent, data-informed, and aligned to district priorities:

**3.1 Public Calendar and Participation** – Publish and maintain a budget calendar that includes all statutory requirements, School Council consultation with building administration, and opportunities for community input.

**3.2 Priority-Based and Tiered Budgeting** – Clearly define core (required), level-service, and strategic priority tiers. Link each proposed expenditure to core priorities and measurable student outcomes.

**3.3 Data-Informed Decision Making** – Use enrollment trends, class size data, state staffing guidelines, program evaluations, cost analyses, and student performance data to guide resource allocation.

**3.4 Multi-Year Planning** – Provide three-year projections for enrollment, revenue, staffing, operating costs, and capital needs to inform sustainable decision-making.

**3.5 Full Cost Accounting** – When recommending new programs or positions, include all associated costs (benefits, training, materials, space, technology) — not just salaries.

**3.6 Scenario Modeling** – Present at least three scenarios:

- **Level Service** (maintaining current operations, which should be within guidance on state staffing and Sudbury Public Schools class size guidelines)
- **Targeted Enhancements** (aligned to identified priorities; priorities are set in November through our budget process)
- **Fiscally Constrained** (within tighter parameters)  
Each scenario should include impacts and potential funding sources.

## 4. Budget Structure

To promote clarity and accountability, the budget document should:

4.1 Separate **Level Service** and **Priority Initiatives** expenditures.

4.2 Detail **Grants, Revolving Funds, and Other Revenue Sources**, including an accounting of the **Circuit Breaker** and how it supports operating and capital expenses.

4.3 Provide clear narratives linking each budget section to priorities and intended outcomes.

4.4 Include historical spending comparisons and variance explanations.

## 5. Initiative Review and Cost Expectations

The School Committee will prioritize initiatives in collaboration with district leadership. For each initiative, the administration should provide:

5.1 **Short- and Long-Term Cost Estimates** in a consistent format.

5.2 **Funding Source Identification** (tax levy, grants, revolving funds, partnerships).

5.3 **Peer District Research** and evidence of impact.

5.4 **Implementation Timeline** with milestones.

5.5 **Potential Impact on Student Outcomes** (academic growth, social-emotional health, inclusion).

### School Committee Initiatives for FY27 Budget Review & Prioritization

a) **Co-Taught Classrooms** – Review program models in peer districts; evaluate potential to improve inclusion and outcomes given increased student needs reported by Student Services; provide full cost estimates, training needs, and service delivery changes.

b) **Elementary World Language / Program Alternatives** – Review current once-per-week Spanish model and compare to research-based benchmarks; consider alternative uses of instructional time (e.g., project-based learning, coding/robotics, enrichment); provide models, costs, and impacts.

c) **Early Mental Health Screenings** – Explore age-appropriate screening tools for early grades, including kindergarten; identify implementation needs, training, privacy considerations, and potential impacts.

d) **Compliance with Staffing and Class Size Guidelines** – Compare current staffing levels in all roles (nurses, counselors, psychologists, special educators, classroom teachers) against state requirements and best practice guidelines; identify gaps, costs to close them, and implications for safety, compliance, and student learning.

e) **Instructional Models, Curriculum, and Program Review** - Establish a cycle of internal self-studies and external expert reviews of major curricular and support areas. Internal reviews would identify strengths and areas for improvement; external reviews would provide independent recommendations. The district will develop cost models for both the review process and potential implementation needs to inform budget prioritization.

School Committee Initiatives for the FY27 Budget Review will be prioritized with the administration's recommendations in November.

## **6. Additional Recommendations**

Ensure the budget book expands detail on:

- Circuit breaker roll-forward
- Level service vs. priority initiatives
- Enrollment trends and class size impacts
- Staffing changes and funding sources
- Contract agreement impacts
- Complete funding summary
- Capital planning priorities