



AGENDA and NOTICE

BUDGET SUBCOMMITTEE MEETING

Sudbury School Committee

Budget Subcommittee Meeting
Wednesday, March 4, 2026
10:30 a.m.

LOCATION
40 Fairbank Road; Sudbury, MA 01776
Training Room 214

Live Link: <https://us02web.zoom.us/j/87437716335>

AGENDA

10:30 a.m. Open Regular Session	(Approximate Time)
1. Public Comment	10 Minutes
a. At the start of each regularly scheduled School Committee meeting, community members may address the Committee. Remote attendees on Zoom should use the "Raise Hand" feature (in the Reactions menu, or under "More" on mobile) and must type their full name into the Zoom name field to be called on. Per Policy BEDH, each speaker has up to three (3) minutes and must state their name and city/town. Public comment is not a discussion or debate, but an opportunity to share opinions on matters within the Committee's authority. Meetings are live-streamed and recorded for SudburyTV; participation constitutes consent to be recorded and broadcast.	
2. Business and Policy Matters	
a. Budget Subcommittee Packet Posting	(Discussion / Action) 5 minutes
b. Administration Prepared Committee Oversight Packet	(Discussion / Action) 30 minutes
i. January 2026 Month End Financial Reporting Package	
1. Review and discussion of reported data	
2. Recommendations for format / content enhancements	
ii. Warrant Key Dates and Milestone Tracker	
1. Review and discussion of reported data	
2. Recommendations for format / content enhancements	
iii. Contract Review and RFP Update	
1. Review and discussion of reported data	
2. Recommendations for format / content enhancements	
c. Budget Book Revision, Administration Controls Review, and Possible Recommendation to Re-Vote	(Discussion/Action) 10 minutes
3. Future Agenda Items	(Discussion) 5 minutes
4. Adjournment	

"This listing of matters is those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law."

*The next School Committee Meeting is scheduled for **Monday, March 16, 2026***

**Sudbury Public Schools
Budget Subcommittee Meeting**

**Date: March 4, 2026
Agenda Item: 2A**

Budget Subcommittee Packet Posting

Recommendation:

Motion to authorize the posting of the Budget Subcommittee meeting packet prior to the start of each meeting.

Background Information:

The School Committee Handbook states “The Chair of each Subcommittee will determine whether their Subcommittee’s agenda packet will be posted to the District website.”

Attachments/ References:

Action: XX

Report:

Discussion: XX

**Sudbury Public Schools
SPS Budget Subcommittee Meeting**

**Date: March 4, 2026
Agenda Item: 2B**

Administration Prepared Committee Oversight Packet

Recommendation:

Motion that the Budget Subcommittee require the administration to submit the standing month-end or quarter-end financial reporting package for inclusion in the meeting packet no later than five business days prior to each scheduled Budget Subcommittee meeting, so that members have adequate time for review.

Background Information:

At the January 29 Budget Subcommittee meeting, the administration was directed to prepare a standard packet of materials for the Subcommittee's ongoing review. The standing materials include:

- **Standard month-end/quarter-end financial reporting package**
- **Warrant key dates and milestone tracker**
- **RFP key dates and milestone tracker**

This agenda item will provide an opportunity to review the materials.

Attachments/ References:

FY26_Budget Subcommittee Monthly Report_260223.pdf

Action: XX

Report:

Discussion: XX



SUDBURY PUBLIC SCHOOLS
SCHOOL COMMITTEE BUDGET SUBCOMMITTEE

Monthly Report - February 2026

The Budget Subcommittee's Monthly Report includes following documents:

Topic	Reporting
Current Year YTD Budget Information	- YTD Budget Summary by DOE Function Category
	- YTD Budget Account Detail
	- YTD Grant Budget Detail
	- YTD Revolving Accounts
	- YTD Budget Account Detail – Special Education
District Staffing	- Current YTD Year Staffing Report
Class Sizes	- Current YTD Year Staffing Report
SC Approved Annual Town Meeting Warrant Articles	- Current ATM Warrant Articles
SPS Contracts	- SPS Primary Contract Overview

Sudbury Public Schools - YTD Budget by DOE Function Category

YTD as of:

2/3/26

<u>EXPENSE (DOE Function Category)</u>	----- FY2025 -----				----- FY2026 -----			
	<u>Budget \$</u>	<u>Actual \$</u>	<u>+/- \$</u>	<u>+/- %</u>	<u>Budget \$</u>	<u>Transfer \$</u>	<u>YTD Actual \$</u>	<u>+/- \$</u>
			----- Actual vs. Budget -----				----- YTD Actual vs. Revised Budget -----	
Administration	\$ 1,318,204	\$ 1,336,422	\$ 18,218	1.38%	\$ 1,351,639	\$ -	\$ 815,957	\$ (535,682)
Instructional Leadership	\$ 3,852,963	\$ 3,939,083	\$ 86,120	2.24%	\$ 4,209,659	\$ 112,000	\$ 2,472,989	\$ (1,848,670)
Teachers	\$ 23,112,233	\$ 22,765,940	\$ (346,293)	-1.50%	\$ 23,789,565	\$ (112,000)	\$ 11,368,363	\$ (12,309,202)
Other Teaching Services	\$ 6,065,927	\$ 6,382,046	\$ 316,119	5.21%	\$ 6,241,267	\$ 267,354	\$ 3,797,945	\$ (2,710,676)
Professional Development	\$ 345,295	\$ 259,743	\$ (85,552)	-24.78%	\$ 345,712	\$ -	\$ 151,237	\$ (194,475)
Instructional Materials/Equip/Tech	\$ 740,483	\$ 783,909	\$ 43,426	5.86%	\$ 746,264	\$ -	\$ 436,618	\$ (309,646)
Guidance, Counseling, Testing	\$ 2,114,022	\$ 2,040,295	\$ (73,727)	-3.49%	\$ 2,104,002	\$ -	\$ 1,004,017	\$ (1,099,985)
Pupil Services	\$ 3,640,347	\$ 3,535,220	\$ (105,127)	-2.89%	\$ 3,759,374	\$ (267,354)	\$ 2,664,765	\$ (827,255)
Operations and Maintenance	\$ 3,070,621	\$ 3,164,406	\$ 93,785	3.05%	\$ 3,126,452	\$ -	\$ 2,763,336	\$ (363,116)
Fixed Charges	\$ 211,769	\$ 208,284	\$ (3,485)	-1.65%	\$ 212,667	\$ -	\$ 165,129	\$ (47,539)
<u>Out-of-District Expenditures</u>	\$ 1,314,007	\$ 1,370,510	\$ 56,503	4.30%	\$ 1,392,847	\$ -	\$ 1,489,924	\$ 97,077
TOTAL GF FORECAST \$:	\$ 45,785,871	\$ 45,785,859	\$ (12)	0.00%	\$ 47,279,448	\$ -	\$ 27,130,280	\$ (20,149,168)

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
10501215	120000	SUPPLIES CENTRAL OFFICE	\$ 26,824	0	\$ 26,824	\$ 12,379	\$ 1,022	\$ 13,424	49.96%
10501315	120000	MILEAGE REIMBURSEMENT	\$ 30,652	0	\$ 30,652	\$ 16,587	\$ 6,824	\$ 7,240	76.38%
10501375	120000	POSTAGE-CENTRAL OFFICE	\$ 11,309	0	\$ 11,309	\$ 5,171	\$ 3,000	\$ 3,138	72.25%
10546324	422000	PREVENTIVE MAINT - CENTRAL OFF	\$ 1,118	0	\$ 1,118	\$ -	\$ -	\$ 1,118	0.00%
		Total 100 CENTRAL OFFICE	\$ 69,903	0	\$ 69,903	\$ 34,137	\$ 10,846	\$ 24,920	64.35%
11501115	220000	ADMINISTRATOR SALARY	\$ 272,689	0	\$ 272,689	\$ 216,817	\$ -	\$ 55,872	79.51%
11501175	220000	ADMINISTRATIVE ASSISTANTS	\$ 96,968	0	\$ 96,968	\$ 49,106	\$ -	\$ 47,862	50.64%
11501215	220000	PRINCIPAL'S OFFICE SUPPLIES	\$ 4,100	0	\$ 4,100	\$ 1,620	\$ -	\$ 2,480	39.52%
11501295	423000	OFFICE EQUIPMENT & REPAIRS	\$ 4,450	0	\$ 4,450	\$ 3,010	\$ -	\$ 1,440	67.65%
11502131	230000	ART TEACHERS	\$ 74,201	0	\$ 74,201	\$ 34,582	\$ -	\$ 39,619	46.61%
11502211	230000	ART SUPPLIES	\$ 4,250	0	\$ 4,250	\$ 2,769	\$ -	\$ 1,481	65.15%
11505213	260000	MEDIA & TECH SUPPLIES	\$ 11,500	0	\$ 11,500	\$ 7,089	\$ 175	\$ 4,236	63.17%
11515194	411000	CUSTODIAN SALARIES	\$ 141,901	0	\$ 141,901	\$ 88,406	\$ -	\$ 53,495	62.30%
11515204	411000	CUSTODIAN OVERTIME	\$ 6,000	0	\$ 6,000	\$ 854	\$ -	\$ 5,146	14.23%
11516131	230000	CLASSROOM TEACHERS	\$ 1,791,455	0	\$ 1,791,455	\$ 869,423	\$ -	\$ 922,032	48.53%
11516181	230000	LUNCHROOM AIDE	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
11516211	230000	GENERAL SCHOOL SUPPLIES	\$ 21,470	0	\$ 21,470	\$ 26,242	\$ 39	\$ (4,811)	122.41%
11524131	230000	WORLD LANGUAGE PROF SALARY	\$ 88,356	0	\$ 88,356	\$ 41,179	\$ -	\$ 47,177	46.61%
11530133	270000	GUIDANCE COUNSELORS	\$ 126,723	0	\$ 126,723	\$ 59,058	\$ -	\$ 67,665	46.60%
11530213	270000	GUIDANCE SUPPLIES	\$ 500	0	\$ 500	\$ 106	\$ -	\$ 394	21.20%
11532183	320000	SCHOOL NURSE	\$ 89,629	0	\$ 89,629	\$ 41,130	\$ -	\$ 48,499	45.89%
11536211	230000	INSTRUCTIONAL SUPPLIES	\$ 20,980	0	\$ 20,980	\$ 18,475	\$ 1,536	\$ 969	95.38%
11541131	230000	KINDERGARTEN TEACHERS	\$ 359,732	0	\$ 359,732	\$ 167,657	\$ -	\$ 192,075	46.61%
11541141	230000	KINDERGARTEN AIDES	\$ 70,441	0	\$ 70,441	\$ 35,187	\$ -	\$ 35,254	49.95%
11544133	250000	LIBRARIAN	\$ 98,397	0	\$ 98,397	\$ 43,483	\$ -	\$ 54,914	44.19%
11544183	250000	LIBRARIAN AIDES	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
11544233	250000	LIBRARY SUPPLIES	\$ 4,100	0	\$ 4,100	\$ 3,613	\$ -	\$ 487	88.12%
11555131	230000	MATH COACH PROF SALARY	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
11563131	230000	MUSIC TEACHERS	\$ 126,223	0	\$ 126,223	\$ 72,834	\$ -	\$ 53,389	57.70%
11563211	230000	MUSIC SUPPLIES	\$ 850	0	\$ 850	\$ 490	\$ -	\$ 360	57.65%
11570131	230000	PHYSICAL ED TEACHERS	\$ 100,978	0	\$ 100,978	\$ 47,062	\$ -	\$ 53,916	46.61%
11570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 1,000	0	\$ 1,000	\$ -	\$ -	\$ 1,000	0.00%
11573351	235000	CONFERENCE FEES	\$ 2,000	0	\$ 2,000	\$ 1,406	\$ -	\$ 594	70.30%
11575131	230000	READING SPECIALIST	\$ 113,982	0	\$ 113,982	\$ 53,123	\$ -	\$ 60,859	46.61%
11575143	230000	READING TUTOR	\$ 44,506	0	\$ 44,506	\$ 25,684	\$ -	\$ 18,822	57.71%
11584132	230000	SPED TEACHERS	\$ 822,094	0	\$ 822,094	\$ 383,147	\$ -	\$ 438,947	46.61%
11584142	230000	LORING SPED AIDES	\$ 546,455	0	\$ 546,455	\$ 280,057	\$ -	\$ 266,398	51.25%
11584212	230000	SPED SUPPLIES	\$ 2,200	0	\$ 2,200	\$ 1,248	\$ -	\$ 952	56.71%
		Total 115 LORING ELEMENTARY SCHOOL	\$ 5,174,353	0	\$ 5,174,353	\$ 2,633,687	\$ 1,750	\$ 2,538,916	50.93%
12501115	220000	ADMINISTRATOR SALARY	\$ 272,689	0	\$ 272,689	\$ 167,808	\$ -	\$ 104,881	61.54%

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
12501175	220000	ADMIN ASSISTANTS	\$ 100,914	0	\$ 100,914	\$ 44,571	\$ -	\$ 56,343	44.17%
12501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 1,525	0	\$ 1,525	\$ 1,093	\$ -	\$ 432	71.68%
12501295	423000	OFFICE EQUIP & REPAIR	\$ 11,305	0	\$ 11,305	\$ 6,279	\$ 3,165	\$ 1,861	83.54%
12502131	230000	ART TEACHERS	\$ 54,652	0	\$ 54,652	\$ 25,471	\$ -	\$ 29,181	46.61%
12502211	230000	ART SUPPLIES	\$ 3,000	0	\$ 3,000	\$ 2,854	\$ -	\$ 146	95.13%
12505213	260000	MEDIA & TECH SUPPLIES	\$ 8,035	0	\$ 8,035	\$ 5,122	\$ 1,861	\$ 1,052	86.91%
12515194	411000	CUSTODIAN SALARIES	\$ 113,838	0	\$ 113,838	\$ 70,735	\$ -	\$ 43,103	62.14%
12515204	411000	CUSTODIAN OVERTIME	\$ 6,000	0	\$ 6,000	\$ 1,725	\$ -	\$ 4,275	28.75%
12516131	230000	CLASSROOM TEACHERS	\$ 1,470,101	0	\$ 1,470,101	\$ 695,780	\$ -	\$ 774,321	47.33%
12516181	230000	LUNCHROOM AIDE	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
12516211	230000	GENERAL SCHOOL SUPPLIES	\$ 6,385	0	\$ 6,385	\$ 5,443	\$ 1,121	\$ (179)	102.80%
12524131	230000	WORLD LANGUAGE PROF SALARY	\$ 75,734	0	\$ 75,734	\$ 35,297	\$ -	\$ 40,437	46.61%
12530133	270000	GUIDANCE COUNSELORS	\$ 126,723	0	\$ 126,723	\$ 59,058	\$ -	\$ 67,665	46.60%
12530213	270000	GUIDANCE SUPPLIES	\$ 250	0	\$ 250	\$ 263	\$ -	\$ (13)	105.04%
12532183	320000	SCHOOL NURSE	\$ 89,379	0	\$ 89,379	\$ 40,880	\$ -	\$ 48,499	45.74%
12536211	230000	INSTRUCTIONAL SUPPLIES	\$ 27,565	0	\$ 27,565	\$ 18,450	\$ 817	\$ 8,298	69.90%
12541131	230000	KINDERGARTEN TEACHERS	\$ 300,632	0	\$ 300,632	\$ 140,113	\$ -	\$ 160,519	46.61%
12541141	230000	KINDERGARTEN AIDES	\$ 54,686	0	\$ 54,686	\$ 31,595	\$ -	\$ 23,091	57.78%
12544133	250000	LIBRARIAN	\$ 73,607	0	\$ 73,607	\$ 41,395	\$ -	\$ 32,212	56.24%
12544183	250000	LIBRARIAN AIDES	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
12544233	250000	LIBRARY SUPPLIES	\$ 3,000	0	\$ 3,000	\$ -	\$ 1,409	\$ 1,591	46.98%
12555131	230000	MATH COACH PROF SALARY	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
12563131	230000	MUSIC TEACHERS	\$ 42,797	0	\$ 42,797	\$ 24,695	\$ -	\$ 18,102	57.70%
12563211	230000	MUSIC SUPPLIES	\$ 450	0	\$ 450	\$ 78	\$ -	\$ 372	17.22%
12570131	230000	PHYSICAL ED TEACHERS	\$ 44,577	0	\$ 44,577	\$ 20,776	\$ -	\$ 23,801	46.61%
12570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 900	0	\$ 900	\$ -	\$ 419	\$ 481	46.56%
12573351	235000	CONFERENCE FEES	\$ 1,485	0	\$ 1,485	\$ 1,202	\$ -	\$ 283	80.94%
12575131	230000	READING SPECIALIST	\$ 95,724	0	\$ 95,724	\$ 44,613	\$ -	\$ 51,111	46.61%
12575143	230000	READING TUTOR	\$ 44,506	0	\$ 44,506	\$ 22,595	\$ -	\$ 21,911	50.77%
12584132	230000	SPED TEACHERS	\$ 560,687	0	\$ 560,687	\$ 261,315	\$ -	\$ 299,372	46.61%
12584142	230000	SPED AIDES	\$ 429,485	0	\$ 429,485	\$ 209,710	\$ -	\$ 219,775	48.83%
12584212	230000	SPED SUPPLIES	\$ 1,800	0	\$ 1,800	\$ 1,530	\$ 429	\$ (159)	108.82%
		Total 120 NIXON	\$ 4,148,654	0	\$ 4,148,654	\$ 2,039,273	\$ 9,222	\$ 2,100,159	49.38%
14501115	220000	ADMINISTRATOR SALARY	\$ 265,340	0	\$ 265,340	\$ 165,832	\$ -	\$ 99,508	62.50%
14501175	220000	ADMIN ASSISTANTS	\$ 113,542	0	\$ 113,542	\$ 52,918	\$ -	\$ 60,624	46.61%
14501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 4,940	0	\$ 4,940	\$ 815	\$ -	\$ 4,125	16.49%
14501295	423000	OFFICE EQUIP & REPAIR	\$ 2,000	0	\$ 2,000	\$ 6,037	\$ 131	\$ (4,168)	308.40%
14502131	230000	ART TEACHERS	\$ 91,186	0	\$ 91,186	\$ 52,617	\$ -	\$ 38,569	57.70%
14502211	230000	ART SUPPLIES	\$ 3,000	0	\$ 3,000	\$ -	\$ 2,467	\$ 533	82.23%
14505213	260000	MEDIA & TECH SUPPLIES	\$ 6,200	0	\$ 6,200	\$ 5,268	\$ 91	\$ 841	86.44%

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
14515194	411000	CUSTODIAN SALARIES	\$ 138,289	0	\$ 138,289	\$ 85,936	\$ -	\$ 52,353	62.14%
14515204	411000	CUSTODIAN OVERTIME	\$ 6,000	0	\$ 6,000	\$ 2,807	\$ -	\$ 3,193	46.78%
14516131	230000	CLASSROOM TEACHERS	\$ 1,576,952	0	\$ 1,576,952	\$ 740,053	\$ -	\$ 836,899	46.93%
14516181	230000	LUNCHROOM AIDE	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
14516211	230000	GENERAL SCHOOL SUPPLIES	\$ 23,900	0	\$ 23,900	\$ 15,032	\$ 1,929	\$ 6,939	70.97%
14524131	230000	WORLD LANGUAGE PROF SALARY	\$ 59,823	0	\$ 59,823	\$ 27,881	\$ -	\$ 31,942	46.61%
14530133	270000	GUIDANCE COUNSELORS	\$ 126,723	0	\$ 126,723	\$ 59,058	\$ -	\$ 67,665	46.60%
14530213	270000	GUIDANCE SUPPLIES	\$ 1,000	0	\$ 1,000	\$ 37	\$ -	\$ 963	3.71%
14532183	320000	SCHOOL NURSE	\$ 92,694	0	\$ 92,694	\$ 20,482	\$ -	\$ 72,212	22.10%
14536211	230000	INSTRUCTIONAL SUPPLIES	\$ 17,100	0	\$ 17,100	\$ 12,698	\$ 683	\$ 3,719	78.25%
14541131	230000	KINDERGARTEN TEACHERS	\$ 401,450	0	\$ 401,450	\$ 187,100	\$ -	\$ 214,350	46.61%
14541141	230000	KINDERGARTEN AIDES	\$ 49,414	0	\$ 49,414	\$ 27,647	\$ -	\$ 21,767	55.95%
14544133	250000	LIBRARIAN	\$ 96,168	0	\$ 96,168	\$ 44,452	\$ -	\$ 51,716	46.22%
14544183	250000	LIBRARIAN AIDES	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
14544233	250000	LIBRARY SUPPLIES	\$ 2,500	0	\$ 2,500	\$ 1,279	\$ -	\$ 1,221	51.17%
14555131	230000	MATH COACH PROF SALARY	\$ 113,982	0	\$ 113,982	\$ 53,123	\$ -	\$ 60,859	46.61%
14563131	230000	MUSIC TEACHERS	\$ 91,186	0	\$ 91,186	\$ 42,512	\$ -	\$ 48,674	46.62%
14563211	230000	MUSIC SUPPLIES	\$ 500	0	\$ 500	\$ -	\$ -	\$ 500	0.00%
14570131	230000	PHYSICAL ED TEACHERS	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
14570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 1,500	0	\$ 1,500	\$ -	\$ -	\$ 1,500	0.00%
14573351	235000	CONFERENCE FEES	\$ 1,000	0	\$ 1,000	\$ -	\$ -	\$ 1,000	0.00%
14575131	230000	READING SPECIALISTS	\$ 126,223	0	\$ 126,223	\$ 53,627	\$ -	\$ 72,596	42.49%
14575143	230000	READING TUTOR	\$ 44,506	0	\$ 44,506	\$ 20,745	\$ -	\$ 23,761	46.61%
14584132	230000	SPED TEACHERS	\$ 522,551	0	\$ 522,551	\$ 238,744	\$ -	\$ 283,807	45.69%
14584142	230000	SPED AIDES	\$ 374,324	0	\$ 374,324	\$ 174,771	\$ -	\$ 199,553	46.69%
14584212	230000	SPED SUPPLIES	\$ 3,500	0	\$ 3,500	\$ 185	\$ -	\$ 3,315	5.27%
		Total 140 HAYNES	\$ 4,483,716	0	\$ 4,483,716	\$ 2,150,482	\$ 5,302	\$ 2,327,932	48.08%
16501115	220000	ADMINISTRATOR SALARY	\$ 273,266	0	\$ 273,266	\$ 168,164	\$ -	\$ 105,102	61.54%
16501175	220000	ADMIN ASSISTANTS	\$ 100,457	0	\$ 100,457	\$ 52,092	\$ -	\$ 48,365	51.86%
16501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 1,476	0	\$ 1,476	\$ 930	\$ -	\$ 546	63.00%
16501295	423000	OFFICE EQUIP & REPAIR	\$ 16,475	0	\$ 16,475	\$ 9,051	\$ -	\$ 7,424	54.94%
16502131	230000	ART TEACHERS	\$ 59,504	0	\$ 59,504	\$ 27,732	\$ -	\$ 31,772	46.61%
16502211	230000	ART SUPPLIES	\$ 5,000	0	\$ 5,000	\$ 3,102	\$ 358	\$ 1,541	69.19%
16505213	260000	MEDIA & TECH SUPPLIES	\$ 15,550	0	\$ 15,550	\$ 9,039	\$ 2,851	\$ 3,660	76.46%
16515194	411000	CUSTODIAN SALARIES	\$ 188,964	0	\$ 188,964	\$ 112,793	\$ -	\$ 76,171	59.69%
16515204	411000	CUSTODIAN OVERTIME	\$ 6,000	0	\$ 6,000	\$ 8,427	\$ -	\$ (2,427)	140.45%
16516131	230000	CLASSROOM TEACHERS	\$ 1,949,411	0	\$ 1,949,411	\$ 904,122	\$ -	\$ 1,045,289	46.38%
16516181	230000	LUNCHROOM AIDE	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
16516211	230000	GENERAL SCHOOL SUPPLIES	\$ 13,400	0	\$ 13,400	\$ 16,122	\$ 323	\$ (3,045)	122.72%
16524131	230000	WORLD LANGUAGE PROF SALARY	\$ 100,978	0	\$ 100,978	\$ 16,581	\$ -	\$ 84,397	16.42%

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
16530133	270000	GUIDANCE COUNSELORS	\$ 241,205	0	\$ 241,205	\$ 112,412	\$ -	\$ 128,793	46.60%
16530213	270000	GUIDANCE SUPPLIES	\$ 600	0	\$ 600	\$ -	\$ -	\$ 600	0.00%
16532183	320000	SCHOOL NURSE	\$ 81,565	0	\$ 81,565	\$ 36,907	\$ -	\$ 44,658	45.25%
16536211	230000	INSTRUCTIONAL SUPPLIES	\$ 30,101	0	\$ 30,101	\$ 25,401	\$ 395	\$ 4,306	85.70%
16541131	230000	KINDERGARTEN TEACHER	\$ 392,652	0	\$ 392,652	\$ 196,494	\$ -	\$ 196,158	50.04%
16541141	230000	KINDERGRATEN AIDES	\$ 70,410	0	\$ 70,410	\$ 38,884	\$ -	\$ 31,526	55.22%
16544133	250000	LIBRARIAN	\$ 116,505	0	\$ 116,505	\$ 54,444	\$ -	\$ 62,061	46.73%
16544183	250000	LIBRARIAN AIDES	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
16544233	250000	LIBRARY SUPPLIES	\$ 6,727	0	\$ 6,727	\$ 1,437	\$ 4,560	\$ 730	89.15%
16555131	230000	MATH COACH PROF SALARY	\$ 113,982	0	\$ 113,982	\$ 53,123	\$ -	\$ 60,859	46.61%
16563131	230000	MUSIC TEACHERS	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
16563211	230000	MUSIC SUPPLIES	\$ 1,179	0	\$ 1,179	\$ 1,064	\$ -	\$ 115	90.22%
16570131	230000	PHYSICAL ED TEACHERS	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
16570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 1,228	0	\$ 1,228	\$ 1,161	\$ -	\$ 67	94.58%
16572132	230000	PRESCHOOL TEACHER	\$ 218,869	0	\$ 218,869	\$ 102,007	\$ -	\$ 116,862	46.61%
16572142	230000	PRESCHOOL AIDES	\$ 275,179	0	\$ 275,179	\$ 141,841	\$ -	\$ 133,338	51.54%
16573351	235000	CONFERENCE FEES	\$ 864	0	\$ 864	\$ -	\$ -	\$ 864	0.00%
16575131	230000	READING SPECIALIST	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
16575143	230000	READING TUTOR	\$ 89,012	0	\$ 89,012	\$ 51,367	\$ -	\$ 37,645	57.71%
16584132	230000	SPED TEACHERS	\$ 690,987	0	\$ 690,987	\$ 330,820	\$ -	\$ 360,167	47.88%
16584142	230000	SPED AIDES	\$ 548,352	0	\$ 548,352	\$ 269,827	\$ -	\$ 278,525	49.21%
16584212	230000	SPED SUPPLIES	\$ 1,000	0	\$ 1,000	\$ 976	\$ -	\$ 24	97.57%
		Total 162 NOYES ELEMENTARY SCHOOL	\$ 5,989,567	0	\$ 5,989,567	\$ 2,922,802	\$ 8,486	\$ 3,058,279	48.94%
18501115	220000	ADMINISTRATOR SALARY	\$ 503,555	0	\$ 503,555	\$ 309,880	\$ -	\$ 193,675	61.54%
18501175	220000	ADMIN ASSISTANTS	\$ 118,095	0	\$ 118,095	\$ 59,746	\$ -	\$ 58,349	50.59%
18501215	220000	PRINCIPAL OFFICE SUPPLIES	\$ 12,000	0	\$ 12,000	\$ 10,751	\$ 3,388	\$ (2,139)	117.83%
18501295	423000	OFFICE EQUIP & REPAIR	\$ 34,450	0	\$ 34,450	\$ 15,480	\$ 482	\$ 18,487	46.34%
18502131	230000	ART TEACHERS	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
18502211	230000	ARTS SUPPLIES	\$ 7,030	0	\$ 7,030	\$ 7,868	\$ -	\$ (838)	111.92%
18505213	260000	MEDIA & TECH SUPPLIES	\$ 11,000	0	\$ 11,000	\$ 5,527	\$ 4,993	\$ 480	95.64%
18513131	230000	COMPUTER TEACHERS	\$ 126,223	0	\$ 126,223	\$ 58,828	\$ -	\$ 67,395	46.61%
18515194	411000	CUSTODIAN SALARIES	\$ 315,664	0	\$ 315,664	\$ 196,182	\$ -	\$ 119,482	62.15%
18515204	411000	CUSTODIAN OVERTIME	\$ 7,000	0	\$ 7,000	\$ 1,149	\$ -	\$ 5,851	16.42%
18516131	230000	CLASSROOM TEACHERS	\$ 1,388,327	0	\$ 1,388,327	\$ 647,047	\$ -	\$ 741,280	46.61%
18521131	230000	LANGUAGE ARTS TEACHER	\$ 790,652	0	\$ 790,652	\$ 391,735	\$ -	\$ 398,917	49.55%
18521231	240000	LANGUAGE ARTS TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18524131	230000	WORLD LANGUAGE PROF SALARY	\$ 534,411	0	\$ 534,411	\$ 262,441	\$ -	\$ 271,971	49.11%
18524131	230000	WORLD LANGUAGE PROF SALARY	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18530133	270000	GUIDANCE COUNSELORS	\$ 320,188	0	\$ 320,188	\$ 151,887	\$ -	\$ 168,301	47.44%
18530173	270000	GUIDANCE SUPPORT SAL	\$ 55,532	0	\$ 55,532	\$ 20,065	\$ -	\$ 35,467	36.13%

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
18530213	270000	GUIDANCE SUPPLIES	\$ 1,100	0	\$ 1,100	\$ 515	\$ 4	\$ 581	47.21%
18531131	230000	CURTIS HEALTH TEACHER	\$ 246,725	0	\$ 246,725	\$ 114,989	\$ -	\$ 131,736	46.61%
18532183	320000	SCHOOL NURSE	\$ 178,482	0	\$ 178,482	\$ 90,148	\$ -	\$ 88,334	50.51%
18536211	230000	INSTRUCTIONAL SUPPLIES	\$ 20,400	0	\$ 20,400	\$ 11,918	\$ 601	\$ 7,882	61.36%
18540131	230000	TECHNICAL EDUCATION TEACHERS	\$ 252,446	0	\$ 252,446	\$ 117,655	\$ -	\$ 134,791	46.61%
18540211	230000	TECHNOLOGY EDUCATION SUPPLIES	\$ 16,000	0	\$ 16,000	\$ 9,966	\$ 538	\$ 5,496	65.65%
18544133	250000	LIBRARIAN	\$ 103,095	0	\$ 103,095	\$ 48,177	\$ -	\$ 54,918	46.73%
18544183	250000	LIBRARIAN AIDES	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18544233	250000	LIBRARY SUPPLIES	\$ 14,300	0	\$ 14,300	\$ 16,159	\$ 31	\$ (1,890)	113.22%
18546324	422000	PREVENTIVE MAINTENANCE	\$ 253	0	\$ 253	\$ -	\$ -	\$ 253	0.00%
18555131	230000	MATH PROF SALARY	\$ 1,024,999	0	\$ 1,024,999	\$ 439,832	\$ -	\$ 585,167	42.91%
18555231	240000	MATH TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18561211	230000	GENERAL SCHOOL SUPPLIES	\$ 27,650	0	\$ 27,650	\$ 30,368	\$ 5,714	\$ (8,433)	130.50%
18561271	731000	NEW EQUIPMENT ACQUISITION	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18563131	230000	MUSIC TEACHERS	\$ 241,216	0	\$ 241,216	\$ 112,422	\$ -	\$ 128,794	46.61%
18563211	230000	MUSIC SUPPLIES	\$ 6,750	0	\$ 6,750	\$ 7,517	\$ 1,132	\$ (1,899)	128.14%
18563321	230000	PIANO & INSTRUMENT REPAIR	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18570131	230000	PHYSICAL ED TEACHERS	\$ 252,446	0	\$ 252,446	\$ 131,662	\$ -	\$ 120,784	52.15%
18570211	230000	PHYSICAL EDUCATION SUPPLIES	\$ 4,000	0	\$ 4,000	\$ 3,521	\$ -	\$ 479	88.01%
18573351	235000	CONFERENCE FEES	\$ 1,200	0	\$ 1,200	\$ 1,940	\$ 254	\$ (994)	182.83%
18575131	230000	READING SPECIALISTS	\$ 328,773	0	\$ 328,773	\$ 153,229	\$ -	\$ 175,544	46.61%
18575231	240000	READING TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18582131	230000	SCIENCE TEACHERS	\$ 685,038	0	\$ 685,038	\$ 325,395	\$ -	\$ 359,643	47.50%
18582231	240000	SCIENCE TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18582294	423000	SCIENCE LAB EQUIP REPAIR	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18583131	230000	SOCIAL STUDIES TEACHERS	\$ 800,625	0	\$ 800,625	\$ 373,141	\$ -	\$ 427,484	46.61%
18583231	240000	SOCIAL STUDIES TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18584132	230000	SPED TEACHERS	\$ 2,004,987	0	\$ 2,004,987	\$ 957,240	\$ -	\$ 1,047,747	47.74%
18584142	230000	SPED AIDES	\$ 646,883	0	\$ 646,883	\$ 279,483	\$ -	\$ 367,400	43.20%
18584212	230000	SPED SUPLIES	\$ 650	0	\$ 650	\$ 540	\$ 64	\$ 46	92.91%
18584232	240000	SKILLS CENTER/SPED TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
18592431	352000	STUDENT ACTIVITIES	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
		Total 180 CURTIS	\$ 11,208,368	0	\$ 11,208,368	\$ 5,423,231	\$ 17,202	\$ 5,767,935	48.54%
20501115	120000	ADMINISTRATOR SALARY	\$ 875,945	0	\$ 875,945	\$ 540,992	\$ -	\$ 334,953	61.76%
20501175	120000	SUPPORT STAFF	\$ 299,745	0	\$ 299,745	\$ 181,663	\$ -	\$ 118,082	60.61%
20501325	120000	SYSTEM CONTRACTED SERVICES	\$ 21,672	0	\$ 21,672	\$ 61	\$ 934	\$ 20,677	4.59%
20501335	120000	SCHOOL SYSTEM MEMBERSHIPS	\$ 51,413	0	\$ 51,413	\$ 12,757	\$ -	\$ 38,656	24.81%
20573381	235000	TUITION REIMBURSEMENT	\$ 100,000	0	\$ 100,000	\$ 21,281	\$ 30,799	\$ 47,920	52.08%
20581195	330000	CROSSING GUARD	\$ 57,000	0	\$ 57,000	\$ 25,538	\$ -	\$ 31,462	44.80%
20585345	531000	LEASE AGREEMENT COPIERS	\$ 90,667	0	\$ 90,667	\$ 50,474	\$ 38,732	\$ 1,461	98.39%

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
20594131	230000	SUBSTITUTES	\$ 514,324	0	\$ 514,324	\$ 288,478	\$ -	\$ 225,846	56.09%
20594191	235000	CONFERENCE SUBSTITUTE	\$ 18,757	0	\$ 18,757	\$ -	\$ -	\$ 18,757	0.00%
20602324	330000	REGULAR DAY TRANSPORTATION	\$ 1,211,944	0	\$ 1,211,944	\$ 543,263	\$ 731,431	\$ (62,751)	105.18%
20621195	230000	STIPENDS	\$ 68,930	0	\$ 68,930	\$ 6,000	\$ -	\$ 62,930	8.70%
20622195	230000	403(b) MATCH	\$ 65,000	0	\$ 65,000	\$ 50,385	\$ -	\$ 14,615	77.51%
		Total 200 SYSTEM	\$ 3,375,397	0	\$ 3,375,397	\$ 1,720,892	\$ 801,897	\$ 852,608	74.74%
21501115	120000	TECHNOLOGY DIRECTOR	\$ 124,218	0	\$ 124,218	\$ 76,442	\$ -	\$ 47,776	61.54%
21513191	423000	TECHNOLOGY TECHNICIANS	\$ 216,225	0	\$ 216,225	\$ 133,062	\$ -	\$ 83,163	61.54%
21514113	230000	EDUCATIONAL TECH COOD.	\$ 83,446	0	\$ 83,446	\$ 51,351	\$ -	\$ 32,095	61.54%
21514121	230000	CURRICULUM DIRECTOR	\$ 864,028	0	\$ 864,028	\$ 447,147	\$ -	\$ 416,882	51.75%
21522131	230000	ENGLISH SECOND LANG TEACHER	\$ 476,514	0	\$ 476,514	\$ 222,085	\$ -	\$ 254,429	46.61%
21560213	250000	COMPUTER SOFTWARE	\$ 309,497	0	\$ 309,497	\$ 319,886	\$ 20,340	\$ (30,729)	109.93%
21560283	230000	COMPUTER NETWORK	\$ 28,849	0	\$ 28,849	\$ 8,292	\$ 4,617	\$ 15,940	44.75%
21573133	235000	PROF DEV PROF SALARY STIPENDS	\$ 70,000	0	\$ 70,000	\$ 24,669	\$ -	\$ 45,331	35.24%
21573431	235000	PROFESSIONAL DEV OTHER	\$ 51,515	0	\$ 51,515	\$ 4,562	\$ 17,092	\$ 29,861	42.03%
21610213	250000	CURRICULUM SUPPLIES	\$ 103,030	0	\$ 103,030	\$ 59,452	\$ 6,004	\$ 37,574	63.53%
21610273	731000	NEW EQUIPMENT	\$ 300,848	0	\$ 300,848	\$ 63,064	\$ 14,514	\$ 223,270	25.79%
21610293	250000	EQUIPMENT REPAIR	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
21610333	250000	MEMBERSHIPS	\$ 2,060	0	\$ 2,060	\$ 434	\$ -	\$ 1,626	21.07%
21610353	250000	CONFERENCE AND MILEAGE	\$ 2,516	0	\$ 2,516	\$ 1,448	\$ 350	\$ 718	71.46%
		Total 210 CURRICULUM/LIBRARY/MEDIA	\$ 2,632,746	0	\$ 2,632,746	\$ 1,411,893	\$ 62,918	\$ 1,157,935	56.02%
22520132	230000	EARLY CHILD DIRECTOR	\$ 131,552	0	\$ 131,552	\$ 80,955	\$ -	\$ 50,597	61.54%
22520212	230000	EARLY CHILDHOOD OFF. SUPPLIES	\$ 2,576	0	\$ 2,576	\$ 3,324	\$ -	\$ (748)	129.05%
22522325	230000	ENGLISH SECOND LANG CONTRACTED	\$ 15,455	0	\$ 15,455	\$ 8,064	\$ 5,200	\$ 2,191	85.82%
22530133	270000	SOCIAL WORKER	\$ 113,982	0	\$ 113,982	\$ 53,123	\$ -	\$ 60,859	46.61%
22532213	320000	NURSING SUPPLIES	\$ 12,708	0	\$ 12,708	\$ 11,461	\$ 380	\$ 867	93.18%
22534322	230000	HOME BASED SVC CONTRACTED	\$ 87,576	0	\$ 87,576	\$ 51,057	\$ 50,943	\$ (14,424)	116.47%
22564133	230000	OCCUPAT. THERAPY PROF SALARY	\$ 475,967	0	\$ 475,967	\$ 237,926	\$ -	\$ 238,041	49.99%
22571133	230000	PHYSICAL THERAPY PROF SALARY	\$ 112,426	0	\$ 112,426	\$ 69,166	\$ -	\$ 43,260	61.52%
22573353	235000	PROFESSIONAL DEVELOPMENT	\$ 42,902	0	\$ 42,902	\$ 23,020	\$ 10,023	\$ 9,859	77.02%
22574132	280000	PYSCHOLOGIST	\$ 961,973	0	\$ 961,973	\$ 456,653	\$ -	\$ 505,320	47.47%
22584115	210000	TEAM CHAIR/OOD COORDINATOR	\$ 761,467	0	\$ 761,467	\$ 375,490	\$ -	\$ 385,977	49.31%
22584132	230000	SPED BCBA TEACHER	\$ 355,298	0	\$ 355,298	\$ 163,279	\$ -	\$ 192,019	45.96%
22584142	230000	EXTENDED YR SERVICES SALARIES	\$ 380,580	0	\$ 380,580	\$ 383,636	\$ -	\$ (3,056)	100.80%
22584171	230000	SPED ADMIN ASST	\$ 139,261	0	\$ 139,261	\$ 102,566	\$ -	\$ 36,695	73.65%
22584195	230000	TUTOR ABA SPED INSTRUCTION	\$ 626,945	0	\$ 626,945	\$ 293,035	\$ -	\$ 333,910	46.74%
22584212	230000	SPED OFFICE SUPPLY	\$ 17,093	0	\$ 17,093	\$ 56,805	\$ 6,183	\$ (45,895)	368.50%
22584272	730000	SPED NEW EQUIPMENT	\$ 12,363	0	\$ 12,363	\$ 6,120	\$ 458	\$ 5,784	53.21%
22584322	230000	SPED CONTRACTED PROGRAM	\$ 257,834	0	\$ 257,834	\$ 373,832	\$ 154,795	\$ (270,794)	205.03%
22584392	230000	TESTING AND EVALUATIONS	\$ 27,503	0	\$ 27,503	\$ 31,777	\$ -	\$ (4,274)	115.54%

YEAR-TO-DATE BUDGET

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
22584431	210000	SPED OTHER	\$ 5,152	0	\$ 5,152	\$ 1,728	\$ 62	\$ 3,362	34.74%
22590322	230000	SPED CONSULTANT CONTRACTED	\$ 54,660	0	\$ 54,660	\$ 19,771	\$ 4,335	\$ 30,554	44.10%
22590324	230000	HEARING SVC CONTRACTED	\$ 17,515	0	\$ 17,515	\$ 37,126	\$ 34,358	\$ (53,969)	408.13%
22591132	230000	SPEECH THERAPIST	\$ 904,799	0	\$ 904,799	\$ 448,476	\$ -	\$ 456,323	49.57%
22596322	900000	TUITION OUT OF DISTRICT	\$ 1,392,847	0	\$ 1,392,847	\$ 807,286	\$ 682,638	\$ (97,077)	106.97%
22603192	330000	TRANSPORT MONITOR	\$ 26,217	0	\$ 26,217	\$ 5,397	\$ -	\$ 20,820	20.59%
22603322	330000	SPED TRANSPORTATION	\$ 856,219	0	\$ 856,219	\$ 464,200	\$ 48,366	\$ 343,653	59.86%
22605322	230000	VISION CONSULTANT	\$ 122,956	0	\$ 122,956	\$ 36,226	\$ 35,374	\$ 51,356	58.23%
		Total 220 SPECIAL EDUCATION/PUPIL P	\$ 7,915,826	0	\$ 7,915,826	\$ 4,601,500	\$ 1,033,115	\$ 2,281,211	71.18%
23515214	411000	CUSTODIAL SUPPLIES	\$ 131,543	0	\$ 131,543	\$ 145,769	\$ 1,054	\$ (15,280)	111.62%
23515324	411000	RUBBISH REMOVAL	\$ 43,119	0	\$ 43,119	\$ 35,715	\$ 34,285	\$ (26,881)	162.34%
23546194	422000	MAINTENANCE STAFF	\$ 294,336	0	\$ 294,336	\$ 179,135	\$ -	\$ 115,201	60.86%
23546214	422000	MAINTENANCE BUILDING	\$ 183,708	0	\$ 183,708	\$ 182,761	\$ 2,254	\$ (1,307)	100.71%
23546294	423000	MAINTENANCE EQUIPMENT	\$ 164,823	0	\$ 164,823	\$ 156,148	\$ -	\$ 8,675	94.74%
23546324	422000	MAINTENANCE CONTRACTED SERVICE	\$ 137,925	0	\$ 137,925	\$ 180,172	\$ 8,461	\$ (50,708)	136.77%
23546454	423000	MAINTENANCE VEHICLES	\$ 10,914	0	\$ 10,914	\$ 17,892	\$ 2,285	\$ (9,263)	184.87%
23585271	731000	NEW EQUIPMENT	\$ 60,025	0	\$ 60,025	\$ 71,445	\$ -	\$ (11,420)	119.03%
23615324	413000	WATER	\$ 12,591	0	\$ 12,591	\$ 5,948	\$ 7,552	\$ (909)	107.22%
23616324	413000	ELECTRIC	\$ 687,299	0	\$ 687,299	\$ 387,684	\$ 317,301	\$ (17,686)	102.57%
23617324	413000	HEAT - OIL AND GAS	\$ 417,201	0	\$ 417,201	\$ 178,982	\$ 234,018	\$ 4,201	98.99%
23619324	413000	TELEPHONE	\$ 51,941	0	\$ 51,941	\$ 30,866	\$ 14,596	\$ 6,479	87.53%
		Total 230 MAINTENANCE	\$ 2,195,425	0	\$ 2,195,425	\$ 1,572,517	\$ 621,805	\$ 1,103	99.95%
50501195	110000	SCHOOL COMMITTE SECRETARY	\$ 4,800	0	\$ 4,800	\$ 1,800	\$ -	\$ 3,000	37.50%
50501435	110000	SCHOOL COMMITTEE OTHER	\$ 4,005	0	\$ 4,005	\$ -	\$ -	\$ 4,005	0.00%
50543325	110000	SCHOOL COMM. LEGAL ADS & FEES	\$ 76,687	0	\$ 76,687	\$ 29,469	\$ 16,053	\$ 31,164	59.36%
		Total 500 SCHOOL COMMITTEE	\$ 85,492	0	\$ 85,492	\$ 31,269	\$ 16,053	\$ 38,169	55.35%
		Total 3000 SUDBURY PUBLIC SCHOOLS	\$ 47,279,447	\$ -	\$ 47,279,447	\$ 24,541,684	\$ 2,588,596	\$ 20,149,167	57.38%
		Total 01 GENERAL FUND	\$ 47,279,447	\$ -	\$ 47,279,447	\$ 24,541,684	\$ 2,588,596	\$ 20,149,167	57.38%

Acct #	OBJ#	317 - METCO (FY26) (1511)- (State/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
151111	512026	FY26 METCO PROFESSIONAL SALARIES	\$ 115,830.00	\$ 84,661.00	\$31,169.00	\$ -
151114	512026	FY26 METCO SUPPORT SALARIES	\$ 157,511.25	\$ 60,062.18	\$ -	\$ 97,449.07
151121	522026	FY26 METCO SUPPLIES AND MATERIALS	\$ 84.29	\$ 72.28	\$ -	\$ 12.01
151126	522026	FY26 METCO CONTRACTUAL SERVICES	\$ 14,925.66	\$ 15,697.41	\$ -	\$ (771.75)
151143	522026	FY26 METCO OTHER EXPENSE	\$ 239,046.80	\$ 108,771.93	\$ 131,106.79	\$ (831.92)
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 527,398.00	\$ 269,264.80	\$ 162,275.79	\$ 95,857.41

Acct #	OBJ#	240 - SPED 94-142 (1703)- (Federal/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
170313	512026	FY26 Instruction	\$ -	\$ -	\$ -	\$ -
170314	512026	FY26 Support Staff	\$ 630,095.86	\$ 318,779.77	\$ -	\$ 311,316.09
170321	522026	FY26 Exp Supplies & Materials	\$ 3,573.01	\$ 3,361.70	\$ -	\$ 211.31
170343	522026	FY26 Contractual Services	\$ 28,000.13	\$ 5,600.00	\$ -	\$ 22,400.13
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 661,669.00	\$ 327,741.47	\$ -	\$ 333,927.53

Acct #	OBJ#	262 - SPED EARLY CHILDHOOD (1702)- (Federal/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
170213	522026	FY26 Professional Salaries	\$ 2,500.00	500.00	\$ -	\$ 2,000.00
170214	522026	FY26 Support Staff	\$ 15,400.00	15,400.00	\$ -	\$ -
170221	522026	FY26 Supplies and Materials	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
170226	522026	FY26 Contracted Services	\$ 4,077.00	\$ -	\$ -	\$ 4,077.00
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 22,977.00	\$ 15,400.00	\$ -	\$ 7,077.00

Acct #	OBJ#	305 - TITLE I (1721)- (Federal/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
172113	512026	FY26 Professional Salaries	\$ 68,064.00	\$ 68,064.00	\$ -	\$ -
172114	512026	FY26 Support Staff	\$ -	\$ -	\$ -	\$ -
172119	512026	FY26 Stipends	\$ -	\$ -	\$ -	\$ -
172121	522026	FY26 Suppl & Materials	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 68,064.00	\$ 68,064.00	\$ -	\$ -

Acct #	OBJ#	140 - TEACHER QUALITY TITLE II PT A (1716) - (Federal/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
171619	512026	FY26 Professional Salaries	\$ 31,487.00	\$ 3,450.00	\$ -	\$ 28,037.00
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 31,487.00	\$ 3,450.00	\$ -	\$ 28,037.00

Acct #	OBJ#	180 - TITLE III SUPPORT FOR ENGLISH LEARNERS (Federal/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
177119	512026	FY26 Professional Salaries	\$ 7,350.00	\$ 3,425.00	\$ -	\$ 3,925.00
177126	522026	FY26 Contracted Services	\$ 3,105.00	\$ -	\$ 1,875.00	\$ 1,230.00
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 10,455.00	\$ 3,425.00	\$ 1,875.00	\$ 5,155.00

Acct #	OBJ#	309 - TITLE IV CFDA 84.424C (1758) - (Federal/ENT)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
175813	512026	FY26 Instruction / Prof Staff	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -

Acct #	OBJ#	Sudbury Foundation Expanding Disability Awareness Through Educator Capacity	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
168814	512026	FY26 Professional Salaries	\$ 9,130.00	2,418.00	\$ -	\$ 6,712.00
168821	522026	FY26 Supplies	\$ 737.38	75.00	\$ 522.92	\$ 139.46
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 9,867.38	\$ 2,493.00	\$ 522.92	\$ 6,851.46

Acct #	OBJ#	FC0215 - Genocide Education Grant- (Trust/COMP)	BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE
153426	522026	FY26 Contracted Services	\$ 3,540.00	\$ -	\$ -	\$ 3,540.00
153421	522026	FY26 Supplies and Materials	\$ 2,950.00	\$ -	\$ -	\$ 2,950.00
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENSES	\$ 6,490.00	\$ -	\$ -	\$ 6,490.00

SPS Revolving Accounts

	1107	1112	1523	1103	1113	1120	1111
	<u>School Lunch</u>	<u>Athletics</u>	<u>Circuit Breaker</u>	<u>Transportation</u>	<u>Building Rental</u>	<u>PreK Revolving</u>	<u>Instrumental</u>
<u>FY26 YTD</u>	<i>As of 2/6/26</i>						
Opening	\$ 1,395,413.32	\$ 4,659.17	\$ 1,258,909.10	\$ 881,188.86	\$ 590,650.63	\$ 944,025.89	\$ 9,655.61
CF Encumbrance	\$ 92,027.48		\$ 341,416.10		\$ 129,610.80		\$ 7,740.00
Revenue:	\$ 606,868.40	\$ 27,130.50	\$ 693,619.00	\$ 82,141.80	\$ 71,840.88	\$ 270,417.04	\$ 15,390.00
Open PO's	\$ (628,511.46)	\$ (10,658.00)	\$ (213,333.36)	\$ (215,232.91)	\$ -	\$ -	\$ (14,500.00)
Salaries:	\$ (100,203.72)	\$ -	\$ -	\$ -	\$ (4,554.29)	\$ (269,298.42)	\$ -
Expenditures:	\$ (828,768.12)	\$ (11,093.98)	\$ (448,082.74)	\$ (187,262.01)	\$ (132,707.82)		\$ (9,240.00)
Closing	\$ 536,825.90	\$ 10,037.69	\$ 1,632,528.10	\$ 560,835.74	\$ 654,840.20	\$ 945,144.51	\$ 9,045.61
Hard MUNIS Close:	\$ 536,825.90	\$ 10,037.69	\$ 1,632,528.10	\$ 560,835.74	\$ 654,840.20	\$ 945,144.51	\$ 9,045.61
FY26 Committed Exp.	\$ (83,603.57)		\$ (645,366.00)	\$ (60,000.00)		\$ (255,710.28)	
FY27 Budget Committed	\$ (143,012.16)		\$ (781,233.00)	\$ (72,717.00)	\$ (56,873.00)	\$ (504,759.00)	

YEAR-TO-DATE BUDGET - SPECIAL EDUCATION

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
11584132	230000	SPED TEACHERS	\$ 822,094	0	\$ 822,094	\$ 383,147	\$ -	\$ 438,947	46.61%
11584142	230000	LORING SPED AIDES	\$ 546,455	0	\$ 546,455	\$ 280,057	\$ -	\$ 266,398	51.25%
11584212	230000	SPED SUPPLIES	\$ 2,200	0	\$ 2,200	\$ 1,248	\$ -	\$ 952	56.71%
12584132	230000	SPED TEACHERS	\$ 560,687	0	\$ 560,687	\$ 261,315	\$ -	\$ 299,372	46.61%
12584142	230000	SPED AIDES	\$ 429,485	0	\$ 429,485	\$ 209,710	\$ -	\$ 219,775	48.83%
12584212	230000	SPED SUPPLIES	\$ 1,800	0	\$ 1,800	\$ 1,530	\$ 429	\$ (159)	108.82%
14584132	230000	SPED TEACHERS	\$ 522,551	0	\$ 522,551	\$ 238,744	\$ -	\$ 283,807	45.69%
14584142	230000	SPED AIDES	\$ 374,324	0	\$ 374,324	\$ 174,771	\$ -	\$ 199,553	46.69%
14584212	230000	SPED SUPPLIES	\$ 3,500	0	\$ 3,500	\$ 185	\$ -	\$ 3,315	5.27%
16572132	230000	PRESCHOOL TEACHER	\$ 218,869	0	\$ 218,869	\$ 102,007	\$ -	\$ 116,862	46.61%
16572142	230000	PRESCHOOL AIDES	\$ 275,179	0	\$ 275,179	\$ 141,841	\$ -	\$ 133,338	51.54%
16584132	230000	SPED TEACHERS	\$ 690,987	0	\$ 690,987	\$ 330,820	\$ -	\$ 360,167	47.88%
16584142	230000	SPED AIDES	\$ 548,352	0	\$ 548,352	\$ 269,827	\$ -	\$ 278,525	49.21%
16584212	230000	SPED SUPPLIES	\$ 1,000	0	\$ 1,000	\$ 976	\$ -	\$ 24	97.57%
18584132	230000	SPED TEACHERS	\$ 2,004,987	0	\$ 2,004,987	\$ 957,240	\$ -	\$ 1,047,747	47.74%
18584142	230000	SPED AIDES	\$ 646,883	0	\$ 646,883	\$ 279,483	\$ -	\$ 367,400	43.20%
18584212	230000	SPED SUPLIES	\$ 650	0	\$ 650	\$ 540	\$ 64	\$ 46	92.91%
18584232	240000	SKILLS CENTER/SPED TEXTS	\$ -	0	\$ -	\$ -	\$ -	\$ -	-
22520132	230000	EARLY CHILD DIRECTOR	\$ 131,552	0	\$ 131,552	\$ 80,955	\$ -	\$ 50,597	61.54%
22520212	230000	EARLY CHILDHOOD OFF. SUPPLIES	\$ 2,576	0	\$ 2,576	\$ 3,324	\$ -	\$ (748)	129.05%
22530133	270000	SOCIAL WORKER	\$ 113,982	0	\$ 113,982	\$ 53,123	\$ -	\$ 60,859	46.61%
22534322	230000	HOME BASED SVC CONTRACTED	\$ 87,576	0	\$ 87,576	\$ 51,057	\$ 50,943	\$ (14,424)	116.47%
22564133	230000	OCCUPAT. THERAPY PROF SALARY	\$ 475,967	0	\$ 475,967	\$ 237,926	\$ -	\$ 238,041	49.99%
22571133	230000	PHYSICAL THERAPY PROF SALARY	\$ 112,426	0	\$ 112,426	\$ 69,166	\$ -	\$ 43,260	61.52%
22573353	235000	PROFESSIONAL DEVELOPMENT	\$ 42,902	0	\$ 42,902	\$ 23,020	\$ 10,023	\$ 9,859	77.02%
22574132	280000	PYSCHOLOGIST	\$ 961,973	0	\$ 961,973	\$ 456,653	\$ -	\$ 505,320	47.47%
22584115	210000	TEAM CHAIR/OOD COORDINATOR	\$ 761,467	0	\$ 761,467	\$ 375,490	\$ -	\$ 385,977	49.31%
22584132	230000	SPED BCBA TEACHER	\$ 355,298	0	\$ 355,298	\$ 163,279	\$ -	\$ 192,019	45.96%
22584142	230000	EXTENDED YR SERVICES SALARIES	\$ 380,580	0	\$ 380,580	\$ 383,636	\$ -	\$ (3,056)	100.80%
22584171	230000	SPED ADMIN ASST	\$ 139,261	0	\$ 139,261	\$ 102,566	\$ -	\$ 36,695	73.65%
22584195	230000	TUTOR ABA SPED INSTRUCTION	\$ 626,945	0	\$ 626,945	\$ 293,035	\$ -	\$ 333,910	46.74%
22584212	230000	SPED OFFICE SUPPLY	\$ 17,093	0	\$ 17,093	\$ 56,805	\$ 6,183	\$ (45,895)	368.50%
22584272	730000	SPED NEW EQUIPMENT	\$ 12,363	0	\$ 12,363	\$ 6,120	\$ 458	\$ 5,784	53.21%
22584322	230000	SPED CONTRACTED PROGRAM	\$ 257,834	0	\$ 257,834	\$ 373,832	\$ 154,795	\$ (270,794)	205.03%
22584392	230000	TESTING AND EVALUATIONS	\$ 27,503	0	\$ 27,503	\$ 31,777	\$ -	\$ (4,274)	115.54%
22584431	210000	SPED OTHER	\$ 5,152	0	\$ 5,152	\$ 1,728	\$ 62	\$ 3,362	34.74%
22590322	230000	SPED CONSULTANT CONTRACTED	\$ 54,660	0	\$ 54,660	\$ 19,771	\$ 4,335	\$ 30,554	44.10%
22590324	230000	HEARING SVC CONTRACTED	\$ 17,515	0	\$ 17,515	\$ 37,126	\$ 34,358	\$ (53,969)	408.13%
22591132	230000	SPEECH THERAPIST	\$ 904,799	0	\$ 904,799	\$ 448,476	\$ -	\$ 456,323	49.57%

YEAR-TO-DATE BUDGET - SPECIAL EDUCATION

ORG	OBJ	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS/ ADJUSTMENTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
22603192	330000	TRANSPORT MONITOR	\$ 26,217	0	\$ 26,217	\$ 5,397	\$ -	\$ 20,820	20.59%
22605322	230000	VISION CONSULTANT	\$ 122,956	0	\$ 122,956	\$ 36,226	\$ 35,374	\$ 51,356	58.23%
					\$ 13,288,600	\$ 6,943,928	\$ 297,024	\$ 6,047,649	
22596322	900000	TUITION OUT OF DISTRICT	\$ 1,392,847	0	\$ 1,392,847	\$ 807,286	\$ 682,638	\$ (97,077)	106.97%
22603322	330000	SPED TRANSPORTATION	\$ 856,219	0	\$ 856,219	\$ 464,200	\$ 48,366	\$ 343,653	59.86%
		TOTAL SPED			\$ 15,537,666	\$ 8,215,413	\$ 1,028,028	\$ 6,294,225	
		TOTAL SPS			\$ 47,279,447	\$ 24,541,684	\$ 2,588,596	\$ 20,149,167	

Sudbury Public Schools - Positions (FTE) by DOE Function Category

YTD as of: 2/3/26

----- FY2026 -----				
<i>General Fund Operating Budget</i>				
<u>FTEs (DOE Function Category)</u>	<u>Budgeted</u>	<u>Additional</u>	<u>Total</u>	<i>Positions <u>OPEN</u></i>
Administration	4.000	0.000	4.000	0.000
Instructional Leadership	43.800	0.000	43.800	1.000
Teachers	232.900	0.000	232.900	0.000
Other Teaching Services	109.716	2.000	111.716	4.000
Professional Development	0.000	0.000	0.000	0.000
Instructional Materials/Equip/Tech	0.000	0.000	0.000	0.000
Guidance, Counseling, Testing	19.600	0.000	19.600	0.000
Pupil Services	15.000	0.000	15.000	1.200
Operations and Maintenance	16.667	0.000	16.667	0.000
Fixed Charges	0.000	0.000	0.000	0.000
<u>Out-of-District Expenditures</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
TOTAL FTEs:	441.683	2.000	443.683	6.200

----- FY2026 -----				
<i>Grants, Revolving & Other Funding</i>				
<u>FTEs (Total Other Funding)</u>	<u>Budgeted</u>	<u>Additional</u>	<u>Total</u>	<i>Positions <u>OPEN</u></i>
Federal Grants	19.000	0.000	19.000	0.000
State Grants	0.000	0.000	0.000	0.000
METCO	2.000	0.000	2.000	0.000
Revolving Accounts	6.093	0.000	6.093	0.000
<u>Other Funding</u>	<u>5.000</u>	<u>0.000</u>	<u>5.000</u>	<u>1.333</u>
TOTAL FTEs:	32.093	0.000	32.093	1.333

TOTAL DISTRICT FTEs:	473.776	2.000	475.776	7.533
-----------------------------	----------------	--------------	----------------	--------------

FY26 Enrollment Data

Haynes		Full Day K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5				Total Enrolled
Students Enrolled		56	52	81	65	71	52				377
Sections		3	3	4	3	3	3				19
Class Size		18.67	17.33	20.25	21.67	23.67	17.33				
Net change											

Loring		Full Day K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5				Total Enrolled
Students Enrolled		74	75	66	83	77	59				434
Sections		4	4	3	4	4	3				22
Class Size		18.50	18.75	22.00	20.75	19.25	19.67				
Net Change											

Nixon	Pre-K	Full Day K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5				Total Enrolled
Students Enrolled		56	52	57	58	58	49				330
Sections		3	3	3	3	3	2				17
Class Size		18.67	17.33	19.00	19.33	19.33	24.50				
Net change											

Noyes	Pre-K	Full Day K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5				
Students Enrolled		76	71	72	92	68	89				468
Sections		4	4	3	4	3	4				22
Class Size		19.00	17.75	24.00	23.00	22.67	22.25				
Net Change											

Curtis								Grade 6	Grade 7	Grade 8	Total Enrolled
Students Enrolled								316	277	269	862
Sections								14	12	14	40
Class Size								22.57	23.08	19.21	
Net Change											

Total District Enrollment 2471

	Full Day K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8		Total Enrolled K - 8
Total	262	250	276	298	274	249	316	277	269		2471
# Sections	14	14	13	14	13	12	14	12	14		
Class size Average	19	18	21	21	21	21	23	23	19		



Spring 2026 ATM School Committee Warrant Articles

School Safety Enhancements	CIP-FY27_SPS FAC-7	\$450,000
Infrastructure improvements to improve school safety at all schools.		
Fire Alarm and Emergency Lighting Repairs/Replacements and Bi-Directional Amplification System Installation	CIP_FY27_SPS FAC-8	\$660,500
Fire alarm and emergency lighting repairs and replacement project for Curtis, Loring, and Haynes schools; For all schools: installation of a bi-directional amplification system design project.		
<i>Funding Source Recommendation: <u>Town Meeting Warrant Article</u></i>		
Building Management System Capital Repairs	CIP_FY27_SPS FAC-9	\$110,000
This funding will be used to replace failed elements of the building management system throughout all five schools.		
<i>Funding Source Recommendation: <u>Town Meeting Warrant Article</u></i>		
Classroom Instructional Equipment Replacement	ATM Warrant	\$100,000
Interactive Display, Wireless Video Projection, and Auditory Support (~20 total classrooms)		
<i>Funding Source Recommendation: <u>Town Meeting Warrant Article</u></i>		



Primary SPS Contracts (Page 1 of 2)

School Bus Transportation

Contract Purpose: SPS and LSRHS shared contract that provides general education school bus transportation for both school districts.

Contract Term: 3 Year plus 2 One Year Optional years (FY23 - FY25 plus FY26 & FY27)

Contract Vendor: First Student, Inc.

Contract Status:

- SPS School Committee approved Option Year 1 on 2/10/25 for FY26 services
- SPS School Committee will vote on Option Year 2 on 3/2/26 for FY27 services
- LSRHS School Committee required to vote to execute Option Year 2
- FY27 will be final year of services
- Bidding process for new contract in Fall 2026 for services to start in the 2027-2028 school year

School Food Service

Contract Purpose: To provide school lunch services to all SPS school buildings.

Contract Term: 3 Year plus 2 One Year Optional years (FY23 - FY25 plus FY26 & FY27)

Contract Vendor: Whitsons Nutrition, LLC

Contract Status:

- SPS School Committee approved Option Year 1 on 10/7/24 for FY26 services
- SPS School Committee will vote on Option Year 2 on 10/7/24 for FY27 services
- LSRHS School Committee required to vote to execute Option Year 2
- FY27 will be final year of services
- Bidding process for new contract in Fall 2026 for services to start in the 2027-2028 school year

Facilities Lease for Extended Day Program Operation

Contract Purpose: Lease of school facility spaces for the operation of a comprehensive Extended Day Program serving students enrolled in Sudbury Public Schools in grades K-8, and is intended to provide a safe, structured, and developmentally appropriate environment before and after the school day, supporting students' social, emotional, and academic development while remaining affordable and accessible to families

Contract Term: 3 Year plus 2 One Year Optional years (FY23 - FY25 plus FY26 & FY27)

Contract Vendor: Sudbury Extended Day, Inc.

Contract Status:

- SPS School Committee approved Option Year 1 on 10/7/24 for FY26 services
- SPS School Committee approved Option Year 2 on 10/7/24 for FY27 services
- FY27 will be final year of services
- Request for Proposals process started on January 29, 2026 for services to start in the 2027-2028 school year.
- Proposal Submission Due Date: 3/26/26

**Sudbury Public Schools
SPS Budget Subcommittee Meeting**

**Date: March 4, 2026
Agenda Item: 2C**

**Budget Book Revision, Administration Controls Review, and Possible
Recommendation to Re-Vote**

Recommendation:

Motion to amend the FY27 Budget Book to address the identified [correction/clarification] and, upon completion, return the revised Budget Book to the full School Committee for reapproval.

Background Information:

At the February 9 School Committee meeting, the Committee discussed and approved the FY27 Budget Book. During that discussion, a specific disclosure was raised for clarification. The administration indicated the issue may stem from a coding error and/or coding differences between SPS and peer districts. The Budget Subcommittee requested additional information to confirm the accuracy of the Budget Book and assess whether the issue could affect other related disclosures. This agenda item is to review the supplemental materials provided by the administration in response to that request.

Attachments/ References:

ABA Tutors.pdf

Action: XX

Report:

Discussion: XX

Item 2C: Budget Book Revision Discussion Memo

At the February 9 School Committee meeting, the Committee reviewed and approved the FY27 Budget Book. During the discussion, a question was raised regarding the Staffing Comparables Table for SPED Resources per 100 FTEs, particularly how Sudbury Public Schools (SPS) is reflected relative to peer districts. This discussion occurred at approximately the 1:14 mark of the meeting recording.

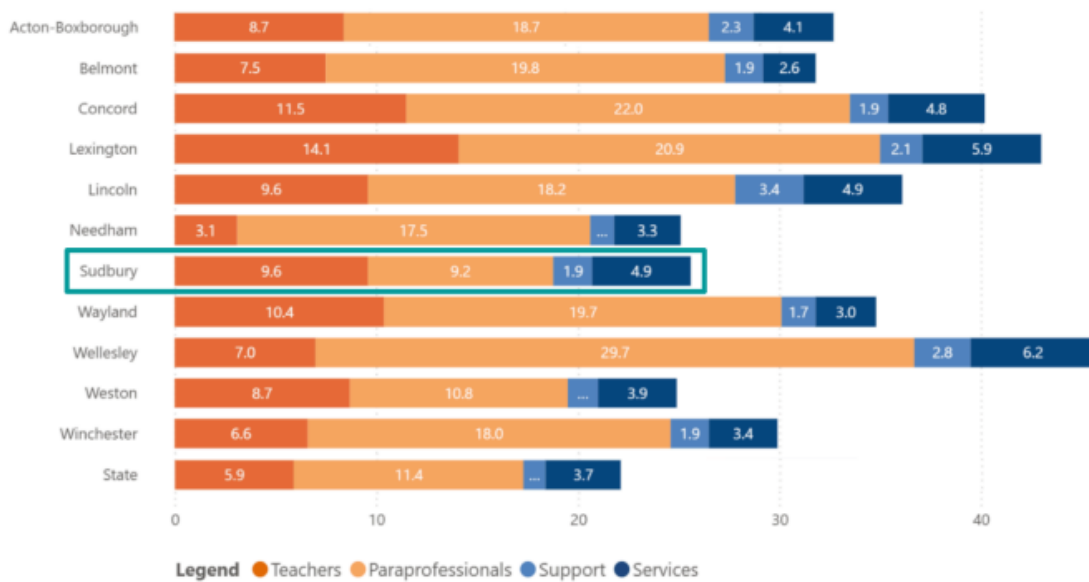
In response, the administration provided additional context regarding how the peer comparison may be influenced by the way certain special education support roles are classified for reporting purposes. During that discussion, it was stated, "We coded it the wrong way or coded it differently than how DESE would have wanted." The administration further explained that SPS has a classification of support professionals that may not have been captured under DESE's paraprofessional criteria, specifically referencing ABA tutors, and noted that SPS's classification approach may differ from peer districts. Based on the information shared, aligning the classification used for the disclosure could result in a materially different paraprofessional count and could affect the district's comparison to peer districts.

As part of the School Committee's oversight responsibilities for reviewing the Budget Book, a request was made on February 11 to identify whether any revision or additional context may be needed. The administration provided responsive materials on February 28. This agenda item is to review those materials and determine whether any clarification or amendment to the FY27 Budget Book should be brought forward for consideration.

Staffing Comparables

Sudbury has invested in special education teachers to work with students, while keeping the number of paraprofessionals in balance. The allocation of teachers and services is substantial. Additionally, Sudbury has fewer total FTEs in the special education department than eight of our comparable districts. This data fluctuates based on student needs each year.

The data below shows the number of special education FTEs per 100 Students With Disabilities (SWDs).



Source: DESE (Department of Elementary and Secondary Education) RADAR (Resource Allocation and District Allocation Reports)

From: **Elizabeth Sues** <elizabeth_sues@sudbury.k12.ma.us>

Date: Fri, Feb 20, 2026 at 2:43 PM

Subject: Re: Budget Book Control Environment

To: Brad Crozier <brad_crozier@sudbury.k12.ma.us>, Don Sawyer <donald_sawyer@sudbury.k12.ma.us>, Julie Williams <julie_williams@sudbury.k12.ma.us>

Hi Brad/ Don,

I shared the draft Budget Subcommittee agenda with Julie for Wednesday's meeting, and I believe it has been shared with you. One of the agenda items is to cover the topics that will be addressed in this memo you are preparing.

Could you please provide the memo to Jessica and me by 5:00 PM on Monday? I'd like to allow enough time for the subcommittee to review in advance so we can and use our meeting time efficiently.

Thank you,

Betsy

On Wed, Feb 11, 2026 at 7:28 AM Elizabeth Sues <elizabeth_sues@sudbury.k12.ma.us> wrote:

Hi Brad/ Don,

As part of the Budget Book review, we learned that certain staff positions associated with special education have been coded incorrectly for DESE reporting purposes.

To support the Committee's oversight responsibilities and to ensure the budget book reflects accurate and complete information, please prepare and provide a written memo for the next Budget Subcommittee meeting that addresses the items below. Also, please prepare an amended/ revised disclosure with the accurate and revised data, reflecting the corrected coding and any resulting changes.

Please include the following in your memo:

1. Nature and scope of the error
 - A clear description of what was miscoded (e.g., which roles/positions)
 - The time period(s) impacted (e.g., current fiscal year, prior years, multiple budget cycles).
2. Root cause and how it happened
 - The underlying cause, including the "IT issue" referenced (what system(s) were involved, how the error was introduced, and why it was not prevented or detected earlier).
 - Whether the cause was a system configuration issue, data interface/import issue, permissions/workflow issue, coding guidance issue, or human error.
3. Review performed to determine if this is isolated or systemic
 - What steps have been taken to review the remainder of staff and financial coding to confirm accuracy beyond the items already identified.
 - The scope and method of that review (e.g., districtwide scrub, sampling, review of all special education-related positions, etc.).
 - Results of the review: what was confirmed accurate, what additional issues (if any) were found, and how they were resolved.
4. Corrective actions and timeline
 - What corrections have already been made, and what remains to be corrected.
 - The planned timeline to complete all corrections, including who is responsible for each step.
 - Whether corrected information will be resubmitted to any state systems/agencies (if applicable), and if so, the timeline and process for resubmission.
6. Controls and assurance going forward (accurate and complete reporting)
 - What internal controls and review checkpoints are currently in place for staff coding and special education-related financial reporting.
 - What additional controls will be implemented to prevent recurrence (e.g., periodic reconciliations, supervisory approvals, exception reporting, audit trails, segregation of duties, validation rules, quarterly review of coding crosswalks).
 - How these controls will be documented, monitored, and tested, and how the Committee will be informed if issues are identified in the future.
7. Reporting purpose and downstream use of the data (DESE/state agencies)
 - A plain-language explanation of what this coding data is used for by DESE and any other state agencies (e.g., staffing reports, program accountability, federal/state reporting, special education compliance, grant allocations, or other purposes).
 - Whether the coding affects pension reporting, compensation reporting, staffing compliance measures, grant applications/claims, reimbursement rates, or other funding calculations.
8. Impact assessment and risk

- An assessment of whether inaccurate reporting may have had downstream impacts for the District, staff, or students (e.g., funding/grant impacts, compliance reporting, audit risk, reimbursement claims, staffing ratios, or any reporting tied to special education obligations).
- If any impacts are possible, please describe the risk level, who has been notified, and what remediation steps are planned.

Please provide the memo in advance of our next Budget Subcommittee meeting, so there is adequate time to review.

Thank you for your attention to this matter and for ensuring the Committee has accurate, complete information for budget deliberations.

Betsy

From: **Jessica McCready** <jessica_mccready@sudbury.k12.ma.us>

Date: Thu, Feb 12, 2026 at 12:42 PM

Subject: Coding error for Paraprofessionals

To: Brad Crozier <brad_crozier@sudbury.k12.ma.us>, Don Sawyer <donald_sawyer@sudbury.k12.ma.us>

Hi Brad and Don,

I had my meeting with Brad this morning and we briefly talked about the coding error for the paraprofessionals in the Budget Book. I told Brad I would follow up with some additional questions so here they are. Feel free to reply to my message with your answers below my questions. Thanks!

1. When was the district aware that the coding was done incorrectly?
2. Which DESE job code is currently assigned to Paraprofessionals, and what specific duties justified that code under DESE's definitions?
3. Who made the decision to apply this code, and when was it last formally reviewed for accuracy?
4. What DESE job code were the Paraprofessionals incorrectly added into?
5. How did this coding in different places affect reported staffing levels, administrative ratios, or per-pupil spending in DESE and public financial reports?
6. If the district were to reclassify these positions under a different DESE code, what practical or financial impacts will that have and on whom?
7. Has any miscoding has happened elsewhere? Have you checked to verify that all coding is correct?
8. My understanding at the meeting is that the coding has been corrected, is this correct? If not, when will it be corrected?

Regards,
Jessica

--

Jessica McCready, Ph.D.
Vice Chair, Sudbury School Committee

Dear School Committee,

Questions arose when FY27 Budget Book comparables suggested our paraprofessional numbers appeared lower than expected and whether there were coding errors. Rather than simply make changes and moving on, I asked my team to investigate a little deeper into the issue and get me additional info, so I am answering your questions with some new information.

Brief Summary

- ABA Tutors are coded in EPIMS as “3323 Tutor,” not “4100 Paraprofessional.”
- This coding reduces our reported paraprofessional count in state comparables but does not affect finances.
- DESE confirmed on February 13 that “3323 Tutor” is the appropriate code for these roles.
- Reclassification would increase our paraprofessional count but would not change job duties or contractual terms.
- Current practice aligns with DESE guidance.

1. When was the district aware that the coding was done incorrectly?

This question first arose for our team when some of the comparable graphs in the FY27 Budget Book regarding paraprofessionals were highlighted as looking lower than expected.

2. Which DESE job code is currently assigned to Paraprofessionals, and what specific duties justified that code under DESE’s definitions?

The coding in question relates to the ABA tutors. Unlike Teaching Assistants who are currently coded in our systems as “4100 Paraprofessionals,” the ABA tutors are currently coded as “3323 Tutors.” This is what makes the number of paraprofessionals appear lower than some of our comparable towns.

3. Who made the decision to apply this code, and when was it last formally reviewed for accuracy?

When staff are hired, they are entered into Aspen by the human resources team. Whatever is selected as the job classification in the Aspen employee record gets sent to DESE as part of the EPIMS report.

It turns out that this entry was not done by mistake. It has been the practice to code ABA tutors with the job classification as “3323 Tutors.” This assignment was verified by DESE as the correct assignment, but DESE does grant some latitude in terms of how staff are coded, and some districts do code ABA tutors as “4100 Paraprofessionals.” The DESE listing of job classifications does not necessarily match the exact names of positions as schools have locally defined them in their contracts.

4. What DESE job code were the Paraprofessionals incorrectly added into?

Teaching assistants are currently coded as “4100 Paraprofessionals,” but the ABA tutors are currently coded as “3323 Tutors.”

5. How did this coding in different places affect reported staffing levels, administrative ratios, or per-pupil spending in DESE and public financial reports?

This coding would have taken the ABA tutors out of the count of paraprofessionals on staff in state reports. This would not have had any impact on financial reports or spending that we can identify.

6. If the district were to reclassify these positions under a different DESE code, what practical or financial impacts will that have and on whom?

If the ABA tutors were shifted to be categorized as “4100 Paraprofessionals” instead of “3323 Tutors” our count of total paraprofessionals would rise. The teaching assistant and ABA tutor positions are already defined separately in the ESPA contract, so this would not impact any job functions locally, and would not have any financial implications.

7. Has any miscoding has happened elsewhere? Have you checked to verify that all coding is correct?

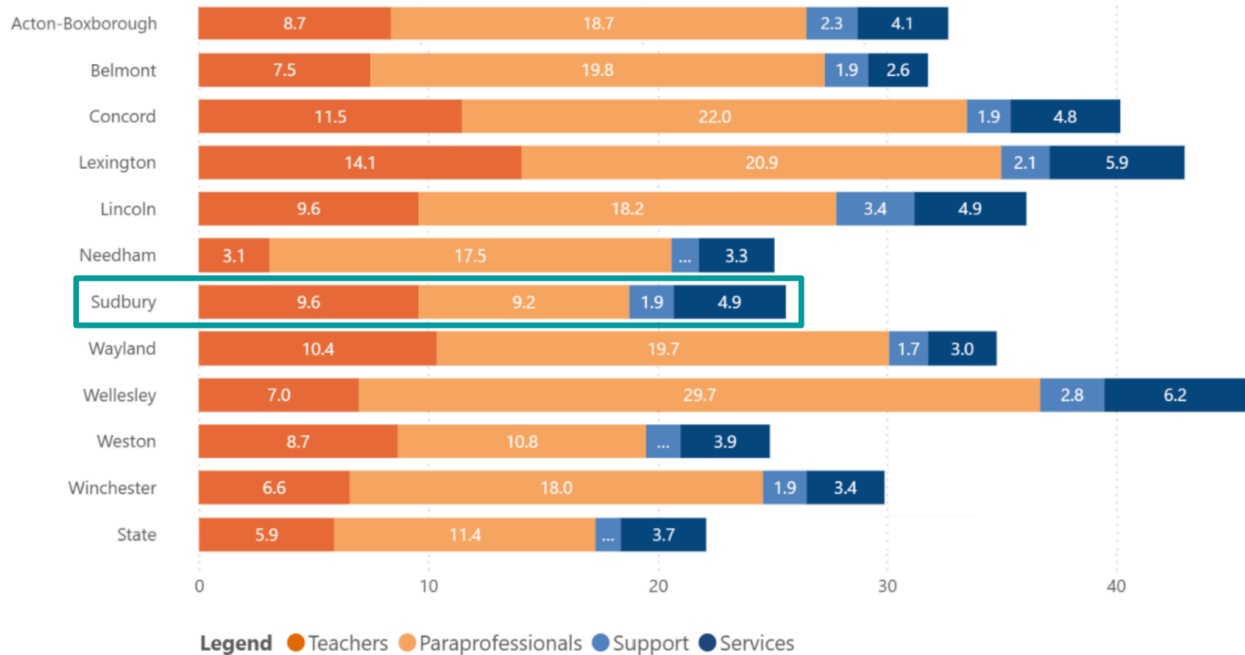
When data from our student information system, Aspen, gets sent to the state as part of any state reporting they are cross-checked by those systems for errors. In addition, the individual records are viewed regularly by the Human Resources Specialist and the Data Specialist, both of whom have had occasion to locate and correct errors over the years.

8. My understanding at the meeting is that the coding has been corrected, is this correct? If not, when will it be corrected?

Before making the changes, our technology director, Michael O'Brien, investigated the matter with DESE, our human resources specialist, and several neighboring towns. He wrote up his findings below:

Massachusetts public schools submit a staffing data set known as the Education Personnel Information Management System (EPIMS) two times a year. This report, along with several others, is how the state gets its data about each school district.

When looking at one of the staffing comparables charts from the state's Resource Allocation and District Allocation Reports (RADAR), one might wonder why Sudbury, Weston, and the state average are so different than the other towns in this listing:



School districts frequently employ different configurations of support personnel as part of their overall staffing to support student learning needs. At present the Sudbury Public Schools employs 58 ABA Tutors, primarily in its specialized special education programs and in preschool. This position does function much like a paraprofessional. They are not, however, coded as paraprofessionals.

In the EPIMS data point for Job Classification (WA07), the ABA Tutors are coded as “3323 Tutor”, rather than “4100 Paraprofessional.”

Given the concerns that were raised that these staff were miscoded, we reached out to the state for clarification to see if we should be coding the ABA Tutors as paraprofessionals. DESE Data Collections Specialist, Joel Romero, confirmed for us on February 13 that, “In cases like this we will still just list the WA07 as Tutor (3323). There are no different job codes for specialized tutor roles.” So we appear to be coding the ABA Tutors in alignment with the state’s guidance.

Lincoln’s numbers were highlighted as an example on the chart that showed a number closer to what was expected. We reached out to Lincoln to ask how they were coding their ABA Tutors in the EPIMS data. Also on February 13, Lincoln Director of Technology Rob Ford replied with this information:

I don't think we currently have any staff strictly assigned as ABA tutors, but I think we would report them as a 4100-404 if they primarily worked with students on behavior interventions as part of an IEP, or 4100-405 if they were working primarily with non-special education students.

So the example of Lincoln shows that districts often employ very different configurations of support staff and/or reporting methods which will directly impact some of the canned reports from RADAR. We employ 58 ABA Tutors and Lincoln does not employ any. Furthermore, their thought that if they had ABA Tutors they would code them as 4100 Paraprofessionals highlights that districts also often make different judgment calls in terms of coding.

The District's coding of positions in this category is in accordance with DESE reporting requirements, and places our numbers very close to what we see in terms of the state average.

**Sudbury Public Schools
SPS Budget Subcommittee Meeting**

**Date: March 4, 2026
Agenda Item: 3**

Future Agenda Items

Recommendation:

Background Information:

Discuss and confirm a list of upcoming Budget Subcommittee topics and identify proposed meeting dates for each item to support development of a running calendar.

- **Future agenda item – Athletic & extracurricular activity fees: At the March 2 School Committee meeting, the administration recommended that the Budget Subcommittee review athletic and extracurricular activity fees once supporting data is available to inform the analysis.**
- **Future agenda item – Transportation procurement: At the March 2 School Committee meeting, the administration recommended that the School Committee initiate the district bus/transportation RFP process in the fall.**
- **Future agenda item – Special Education Revolving Fund: Following discussion at the January 29 Budget Subcommittee meeting, this packet includes background on the legal requirements governing use of the Special Education Revolving Fund. This information is provided for reference and to support any future Subcommittee discussion (no action requested at this time).**

Attachments/ References:

General Law - Part I, Title VII, Chapter 40, Section 13E.pdf

Action:

Report:

Discussion: XX

Part I	ADMINISTRATION OF THE GOVERNMENT
Title VII	CITIES, TOWNS AND DISTRICTS
Chapter 40	POWERS AND DUTIES OF CITIES AND TOWNS
Section 13E	SCHOOL DISTRICT RESERVE FUNDS TO PAY FOR UNANTICIPATED OR UNBUDGETED COSTS FOR SPECIAL EDUCATION, OUT-OF-DISTRICT TUITION OR TRANSPORTATION

Section 13E. Any school district which accepts this section, by a majority vote of the school committee and a majority vote of the legislative body or, in the case of a regional school district by a majority vote of the legislative bodies in a majority of the member communities of the district, may establish and appropriate or transfer money to a reserve fund to be utilized in the upcoming fiscal years, to pay, without further appropriation, for unanticipated or unbudgeted costs of special education and recovery high school programs, out-of-district tuition or transportation. The balance in such reserve fund shall not exceed 2 per cent of the annual net school spending of the school district.

Funds shall only be distributed from the reserve funds after a majority vote of the school committee and a majority vote of the board of selectman or city council, or, in the case of a regional school district by a majority vote of the board of selectmen or city council in a majority of the member communities of the district.

The district treasurer may invest the monies in the manner authorized in section 54 of chapter 44 and any interest earned thereon shall be credited to and become part of the fund.