SCHOOL COMMITTEE MEETING
Budget Subcommittee Meeting

Sudbury School Committee Meeting	**LOCATION**
Budget Subcommittee Meeting	**Remote**
Friday, September 4, 2026	**Live Link: https://us02web.zoom.us/j/83657063601**

AGENDA

10:30 a.m. - Open Session

1. Business and Policy Matters:
   a. Sudbury School Committee FY28 Budget Guidelines (Discussion/Action) 15 Mins
      i. Review and discuss draft FY28 Budget Guidelines
      ii. Identify revisions and next steps for School Committee consideration
   b. Review FY28 Community Budget Letter and Timeline (Discussion/Action) 15 Mins
   c. Debrief from Budget Working Group; Next Steps (Discussion) 10 Mins
   d. Special Education Stabilization Fund (Discussion) 10 Mins
   e. Review information previously requested to inform development of the upcoming Transportation RFP, including: (Discussion/Action) 10 Mins
      i. Parent Survey Results
      ii. Update regarding Middle School After-School Activities Bus
      iii. Update regarding the feasibility of PM drop-offs at the Fairbank Community Center and daycare/after-school providers, including whether PM routes may differ from AM routes.
   f. Annual Policy Requirements: Outstanding Reviews and Approvals (Discussion/Action) 15 Mins
      i. Policy JFBC: METCO Budget Review and Planning
         1. Review FY27 METCO budget for School Committee approval and discuss FY28 METCO budget planning.
      ii. Policy JJF: Student Activity Accounts
         1. Review FY27 Student Activity Checking Account maximum balances for School Committee approval
      iii. Policy GCBA: Professional Staff Salaries Schedule: Professional Staff Salaries
         1. Review status of annual salary review for principals and administrators on individual contracts, as required by Policy GCBA.
   g. Policy DIE: FY25 Audit
      i. Update on status and anticipated completion of the School Department FY25 audit and timeline for Budget Subcommittee review of audit findings and recommendations. (Discussion/Action) 5 Mins
   h. Approve Minutes from 7/31/2026 Budget Subcommittee Meeting (Discussion/Action) 5 Mins

2. Future Agenda Items (Discussion) 10 Mins
   a. Review Budget Timeline for School Committee Action Required by Policy, MGL, Contract Expirations, RFPs, and Other Time-Sensitive Approvals

3. Adjournment

This listing of matters is those reasonably anticipated by the Budget Subcommittee, 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 September 14, 2026.

Date: September 4, 2026

Agenda Item: Sudbury School Committee
-FY28 Budget Guidelines (Discussion/Action
i.Review and discuss draft FY28 Budget Guidelines
ii. Identify revisions and next steps for School Committee consideration

Recommendation:

Move to recommend that the School Committee approve the FY28 Budget Guidelines as presented.

Background Information:

For the FY27 budget cycle, the School Committee developed Budget Guidelines as a full Committee, prior to the establishment of the Budget Subcommittee. The process began in August 2025 with a review of the Committee's existing budget practices and examples of budget guidance from other Massachusetts school districts. Committee members subsequently provided individual input to help develop a draft, which was reviewed and finalized by the full School Committee. The resulting Sudbury School Committee FY27 Budget Guidelines were approved in September 2025.

As part of that work, the August 4, 2025 School Committee Meeting Agenda Packet included budget guideline examples from Weston, Lexington, Shrewsbury, and Brookline for the Committee's review. While the format and level of detail varied by district, the examples illustrate different approaches to providing School Committee direction to the administration regarding budget priorities, assumptions, development, and presentation.

With the Budget Subcommittee now established, the Subcommittee is undertaking the initial review and development of Budget Guidelines for the FY28 budget cycle before forwarding a draft to the full School Committee for consideration.

Attachments:

1- SudburySchoolCommitteeFY27BudgetGuidelines.pdf

Action: **Report:** **Discussion:** XX

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.

Approved by the Sudbury School Committee on 9/8/2025.

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

Column1	Budget Priority Title: Provide a brief name for the propose budget priority or initiative.	Budget Category	Description and Rational: Please describe the proposed priority, explain why it is needed, and identify the expected benefit to students, staff, or the school district.	Type of Expense	Priority Level: Indicate whether you consider this a high, medium, or low priority, based on impact and time-sensitivity.	Please include any additional details, examples, or supporting information that may be helpful. (Optional)
	Possible HR Director for District	Staffing	It was explained that Brad had a strong background in HR and it was part of his job. Since Brad is no longer here I feel this should be a designated position.	Recurring annual expense	Near-Term Priority, if resources allow	
	staffing for special ed/central office	Staffing	we have heard from many teachers and administrators that more staffing is needed to alleviate stress on the jobs.	Recurring annual expense	Near-Term Priority, if resources allow	
	physical copies of supplies to replace chromebooks	Instruction and Curriculum, Technology	moving away from 1:1 chromebooks may not be in the plan, but if it ever becomes part of the plan, we will need money to buy supplies for students to use.	Recurring annual expense	Near-Term Priority, if resources allow	
	middle school late bus	Transportation	Principal Mela asked for late busses at curtis. if the data support this let;s see if we can find the money!	Recurring annual expense	Near-Term Priority, if resources allow	
	Align Staffing and Caseloads with Student Instructional Needs	Instruction and Curriculum, Staffing, Student Support Services	Ensure staffing levels and caseloads are sufficient to implement the District's adopted curricula, intervention programs, and assessment-based recommendations with fidelity. Staffing capacity should reflect not only the number of students requiring support, but also the recommended group sizes, frequency and intensity of instruction, progress monitoring, and other implementation expectations associated with the programs and tools the District uses. Assessment tools such as DIBELS identify students' level of need and provide instructional grouping recommendations based on student performance. The budget process should consider whether current staffing and caseloads allow educators and interventionists to provide the level of support indicated by student data and to implement adopted instructional programs as intended.	Recurring annual expense	Immediate or Essential Need	As part of FY28 budget development, review staffing and caseloads against the implementation recommendations of the District's adopted curricula, assessments, and intervention programs. This could include recommended instructional group sizes, frequency and duration of intervention, progress-monitoring expectations, and the number of students identified at different levels of need. The review should also consider student outcome data, including DIBELS, MCAS, Student Opportunity Act goals and progress measures, and other District data, to determine whether staffing capacity is appropriately aligned with demonstrated student needs. Caseload size and staff capacity also emerged as a theme during last year's negotiations. Given those discussions, it would be valuable for the District to examine this issue more systematically through the budget process, using student data and the implementation expectations of our instructional and intervention programs to better understand what staffing capacity is needed to effectively support students as those working with students seem to feel there is a gap in resources.

Evaluate Central Office Administrative Capacity	Staffing	Evaluate whether Central Office staffing is appropriately structured and sufficiently resourced to meet the District’s administrative, operational, compliance, and human resources responsibilities. It has been noted that SPS operates with a relatively lean Central Office structure, with some positions carrying responsibility for multiple significant functions. For example, the District currently has a combined Director of Business and Human Resources position. As the complexity of school district operations continues to grow, sufficient administrative capacity is important not only for day-to-day operations, but also for timely completion of required processes, effective oversight, compliance, strategic planning, and support to school-based staff. The FY28 budget process provides an opportunity to evaluate whether responsibilities are appropriately distributed and whether additional administrative capacity or restructuring would improve District operations.	Recurring annual expense	Near-Term Priority, if resources allow	As part of FY28 budget development, review the current Central Office organizational structure, responsibilities, and workload to determine whether staffing is sufficient for the size and operational needs of the District. This could include examining functions such as human resources, public records administration, procurement and RFPs, financial management, compliance and reporting, grants, contracts, and other responsibilities currently distributed among Central Office staff. The review could also compare SPS's administrative structure with comparable Massachusetts school districts to identify functions that are commonly supported by dedicated or additional personnel elsewhere. Rather than presupposing a particular position, the goal would be to identify areas where limited administrative capacity may create operational challenges, delays, compliance risks, or require senior administrators to spend significant time on functions that could be supported differently.
Ensure Adequate Resources to Support METCO Program Goals	Instruction and Curriculum, Staffing, Student Support Services	METCO is an important District program serving students who may travel significant distances each day to attend Sudbury Public Schools. The District should ensure that the program has the staffing, services, and other resources necessary to support participating students and successfully implement its established program goals. As part of FY28 budget development, the District should review the METCO program budget, grant funding, program goals and outcomes, and identify whether grant funding alone is sufficient to implement the program as intended. Where important program goals or supports cannot be funded through the METCO grant, the District should consider whether supplemental resources should be included in the SPS operating budget.	Recurring annual expense	Immediate or Essential Need	Policy JFBC requires the School Committee to annually review and approve the proposed METCO budget for the ensuing school year on or before June 30. The Committee has not yet had the opportunity to complete that review for the current year, making it difficult to fully understand how available resources align with program needs and goals. As part of FY28 budget development, the District should also review progress toward the prior year’s METCO goals, identify which goals were achieved, remain in progress, or could not be implemented, and consider whether funding or staffing limitations contributed to those outcomes. The FY26 METCO report was intended to address goals related to student connection and belonging, family engagement, staff training, strategic allocation of resources to support student success, and ongoing evaluation of programming. For example, last year a key elementary liaison position intended to support the METCO program was not funded, limiting the resources available to carry out planned work at the elementary level. Understanding where grant funding may be insufficient to support positions, services, or initiatives necessary to achieve established program goals would allow the School Committee to consider

Preventive Maintenance and Long-Term Capital Planning	Facilities and Maintenance	Ensure that the FY28 operating budget provides sufficient resources for routine and preventive maintenance of District facilities, while aligning those investments with the District's long-term capital plan. Proactive maintenance can extend the useful life of building systems and equipment, address smaller issues before they become larger problems, and help reduce the likelihood of unexpected or more costly capital needs. The budget process should consider whether current maintenance funding and staffing are sufficient to properly maintain District buildings and protect the community's significant investment in school facilities.	Recurring annual expense	Immediate or Essential Need	As part of FY28 budget development, review the District's preventive maintenance needs alongside its multi-year capital plan to ensure the two are appropriately connected. This could include identifying major building systems and assets, anticipated maintenance and replacement schedules, deferred maintenance, and areas where additional preventive investment could extend useful life or reduce future capital costs. The budget should also provide the School Committee with a clear understanding of which facility needs can and should be addressed through annual operating funds and which require longer-term capital investment. Where maintenance has been deferred because of staffing, funding, or other capacity limitations, those needs should be identified so they can be considered as part of both annual and long-range budget planning.
Long-Term Curriculum Review and Replacement Planning	Instruction and Curriculum	Establish a predictable, multi-year schedule for the review, adoption, and replacement of District curricula and incorporate the anticipated costs into FY28 budget development and future-year financial projections. This should include both internal and external curriculum reviews, updated editions or replacement of existing curricula, adoption of new curricula when needed, and associated implementation costs. The schedule should encompass all instructional areas, including core academic subjects, World Language, and Specials/Unified Arts, so that curriculum needs across the District are planned for systematically rather than addressed only when they become an immediate budget priority.	Combination of one-time expense, with some recurring financial obligation	Near-Term Priority, if resources allow	As part of FY28 budget development, establish and make available a multi-year curriculum review and replacement schedule identifying when each instructional area is expected to undergo an internal AND external review, when curriculum updates or replacement may be anticipated, and the estimated financial impact in the applicable budget years. Future-year budget projections should incorporate anticipated costs associated with curriculum review, adoption, replacement, and implementation, including updated editions of existing programs, new curriculum when appropriate, instructional materials, and other significant implementation costs. The schedule should include core academic subjects as well as World Language and Specials/Unified Arts. A predictable review and funding cycle would allow the District and School Committee to anticipate significant instructional investments rather than having curriculum needs emerge as individual budget priorities without an identified funding path. For example, when an instructional area has been identified for review or curriculum replacement, the anticipated cost should be visible in long-range financial planning so that the District can plan for the investment and ensure

Middle School Unified Arts Staffing and Course Access	Specials (i.e. Art)	Review whether Unified Arts staffing, course offerings, and scheduling capacity at the middle school provide students with sufficient access to a varied and meaningful range of learning experiences. Caregiver feedback last year indicated that some students were assigned to the same Unified Arts course more than once during the school year, including repeating substantially the same course curriculum, because space was not available in other offerings. When this occurs because of capacity rather than educational choice, students may miss opportunities to experience other instructional areas and make the best use of their instructional time. As part of FY28 budget development, determine whether current staffing levels, number of sections, course offerings, or other scheduling constraints contribute to this issue and identify any budget implications necessary to improve student access and choice.	Recurring annual expense	Near-Term Priority, if resources allow	As part of FY28 budget development, review middle school Unified Arts enrollment, staffing, class sizes, course capacity, scheduling, and student course assignments to determine whether students have appropriate access to the full range of Unified Arts curriculum. This should include examining how frequently students are required to repeat the same course and curriculum, are unable to access particular courses because of limited availability, or are placed in classes where enrollment levels may affect the quality of the instructional experience. The review should consider whether existing staffing levels, class sizes, number of sections, course offerings, and scheduling capacity provide students with reasonable and equitable access to Unified Arts experiences, and whether additional sections, staffing, course offerings, or scheduling changes are needed. Any identified resource needs should be incorporated into FY28 budget development and future-year planning. The goal should be to ensure that students' instructional time provides meaningful learning opportunities and that course assignments and class sizes support effective instruction and student access, rather than

Long-Term Planning for District Reviews, Audits, and Strategic Planning	District Planning and Evaluation	Establish a long-term schedule and funding plan for significant periodic reviews, audits, and strategic planning processes that support continuous District improvement. Independent or external expertise can provide valuable analysis, stakeholder facilitation, recommendations, and perspective when the District evaluates its programs, practices, operations, and long-term priorities. Rather than addressing these costs only when a review or planning process becomes necessary, the District should identify major reviews and planning activities that should occur periodically and incorporate anticipated costs into FY28 and future-year financial projections.	Combination of one-time expense, with some recurring financial obligation	Immediate or Essential Need	As part of FY28 budget development and long-range financial planning, identify significant District reviews, audits, and strategic planning processes that should occur periodically and develop an anticipated schedule and funding plan for them. This could include, where appropriate, equity audits, external curriculum or program reviews, special education reviews, school climate assessments, safety or security assessments, technology/cybersecurity reviews, accessibility assessments, organizational or operational reviews, and other evaluations that support District improvement. SPS currently does not have a District Improvement Plan or comprehensive strategic plan. As the District considers developing a long-term strategic plan, the budget should account for the potential cost of outside expertise or facilitation to support a comprehensive and inclusive planning process. This could include facilitating community and stakeholder engagement, conducting surveys and focus groups, analyzing feedback and District data, helping establish measurable priorities and goals, and developing a framework for implementation and monitoring progress. SPS also conducted an equity audit approximately five years ago. As the District
Class Size	Staffing	Class sizes across all sections should remain within the class size guidelines.	Recurring annual expense	Immediate or Essential Need	
World Languages Curriculum Review / Spanish Immersion Program	Instruction and Curriculum, Staffing, Specials (i.e. Art)	Evaluate world language curriculum, class cadence, and educational outcomes against alternatives such as STEM labs, project-based learning, instrumental music, etc. Consider results of the world language curriculum review and consider the effectiveness and cost of implementing recommendation(s), Evaluate the feasibility of establishing a Spanish-English immersion pathway beginning at first grade.	Combination of one-time expense, with some recurring financial obligation	Near-Term Priority, if resources allow	

Curriculum Review	Instruction and Curriculum	Engage an independent third-party consultant to establish a recommended district-wide curriculum review cycle and conduct an objective analysis of curriculum alignment, implementation fidelity, instructional scheduling, professional learning, and identified gaps. Prioritize comprehensive review of ELA and math, with subsequent reviews of other subject areas. The consultant should provide a sustainable calendar for recurring curriculum evaluation. The consultant should also provide actionable recommendations and implementation priorities, as appropriate.	Combination of one-time expense, with some recurring financial obligation	Immediate or Essential Need	Prioritize comprehensive review of ELA and math, with subsequent reviews of other subject areas.
Maintenance Expense / Preventative Maintenance Review	Facilities and Maintenance	Conduct a review of facilities maintenance needs to establish sufficient funding level for both preventative maintenance and reactive maintenance. The analysis should consider historical expenses, maintenance trends, building and equipment age, anticipated needs, and if appropriate a reasonable contingency for less predictable repairs. The goal is to ensure sufficient resources to maintain safe facilities, and to extend the useful life of buildings.	Recurring annual expense	Immediate or Essential Need	
Equity and School Climate Audit	Student Support Services, Safety and Security	Engage an independent third-party consultant to conduct an updated, comprehensive, district-wide equity and school-climate audit, building upon the district's 2022 audit. The consultant should identify strengths and opportunities for improvement, establish baseline data, and provide practical, measurable recommendations that support. positive school culture and strong educational outcomes for every student.	One-time expense	Immediate or Essential Need	
Parent Advisory Councils	Student Support Services	Provide a dedicated, modest funding allocation to support the establishment and ongoing operation of district parent advisory councils, so that budget constraints do not impede a PACs formation or its ability to engage families effectively.	Recurring annual expense	Near-Term Priority, if resources allow	

Technology and Learning Materials Model Review	Instruction and Curriculum, Technology	Review the district's instructional technology and learning-materials model, including the feasibility and cost of reducing the reliance on one-to one Chromebooks and increasing the use of printed text books, workbooks, and other paper-based materials. Compare the current model with alternatives such as transitioning the middle school to classroom-based Chromebook Cart and a more print -forward instructional model. The analysis should identify instructional and accessibility implications, student homework and technology access needs, device and software savings. The goal is to provide the district with the data/cost required to balance digital and paper-based learning tools.	Combination of one-time expense, with some recurring financial obligation	Near-Term Priority, if resources allow
STEM/ Technology Special	Instruction and Curriculum, Facilities and Maintenance, Technology	Evaluate and develop an implementation plan for adding a technology, engineering and computer science special for students in K-5. The program could provide age-appropriate, hands-on and project-based learning in such areas as coding, robotics, engineering design, digital story-telling, and video production, and computational thinking. The analysis should address curriculum alignment, staffing, scheduling across all elementary schools, classroom and equipment needs, recurring materials and technology costs, and options for phased or pilot implementation. The goal is to provide elementary students with consistent access to engaging STEM experiences while using technology as a tool for creating, designing, collaborating, and solving real-world problems.	Combination of one-time expense, with some recurring financial obligation	Near-Term Priority, if resources allow
Access to Curtis After-School Enrichment	Staffing, Transportation, Enrichment	Evaluate and fund options to expand equitable access to clubs, athletics, and other after-school enrichment activities at Curtis Middle School for students that do not live walking distance from the school, or who have families that cannot provide immediate pick-up. The analysis should compare the cost and feasibility of providing a late bus (even if to limited drop off points), offering a supervised study-hall or extended day space until 5PM or implementing a combination of both approaches.	Recurring annual expense	Near-Term Priority, if resources allow

Special Education Caseload Review	Staffing, Student Support Services	Conduct a collaborative review of special education caseloads and workloads, incorporating input from the SEA/ educators, and administrators/ Student Services. The review should examine caseload size and complexity, student groupings, IEP service delivery and case-management responsibilities, evaluations, meetings, documentation, planning time, and the resulting impact on instruction and student support. Present costed staffing, scheduling or operational recommendations for consideration in the budget.	Recurring annual expense	Immediate or Essential Need	
Class Size Guideline Review and Budget Impact Analysis	Staffing	Provide a joint update from the SEA and administration regarding any discussions regarding class size guidelines. The update should summarize any anticipated instructional and staffing implications and the related budgetary implications to ensure that class size considerations are fully incorporated into the annual budget development process.	Recurring annual expense	Immediate or Essential Need	

Sudbury Public Schools
School Committee FY28 Budget Guidelines

Approved DATE

1. Purpose

The FY28 Budget Guidelines establish the School Committee's priorities and expectations for development of the Sudbury Public Schools FY28 budget and long-range financial plan. The FY28 budget should build upon the FY27 budget process and clearly connect student needs, District priorities, prior-year budget decisions, current programs and services, and the resources necessary to support them.

Budget recommendations should be data-informed, fiscally responsible, and transparent about both immediate and long-term financial impacts. The goal is to provide the School Committee and community with a clear understanding of the District's educational needs, financial commitments, emerging risks, and anticipated investments.

2. Building Upon FY27

The FY27 budget maintained important investments in student support, special education, curriculum implementation, instructional programming, and staffing necessary to respond to enrollment and student needs. It also required reductions, alternative funding strategies, and difficult choices.

Among the FY27 budget decisions were reductions in staffing and other expenditures and the proposed elimination of the SMILE and Explore summer programs. Additional funding subsequently provided a one-year bridge that allowed Explore programming to continue in FY27. SMILE was not continued, and Explore is not anticipated to continue in FY28.

The FY27 budget also incorporated measured financial risk through the use of one-time resources, including Circuit Breaker and the Building Use Revolving Fund, to support the operating budget and avoid additional reductions or a larger recurring funding request. While these strategies provided short-term budget relief, they reduced resources otherwise available to respond to unanticipated costs and increased reliance on nonrecurring funding. This is particularly important in special education, where unexpected placements or other significant costs can arise after the operating budget is established and before future Circuit Breaker reimbursement is available.

The FY27 process also identified areas requiring continued review or potential future investment, including staffing and caseloads, nursing coverage, curriculum and program review, professional learning and curriculum leadership, World Language programming, and resources necessary to respond to changing student needs.

FY28 budget development should therefore provide continuity from the prior year's work rather than begin with a new set of priorities in isolation. This should include consideration of the risks carried forward from FY27 and whether additional mechanisms, including a Special Education Stabilization Fund, should be explored to provide greater protection against extraordinary or unanticipated costs.

3. Guiding Principles

The FY28 budget should be developed according to the following principles:

1. **Student Need and Educational Impact** - Resources should be aligned with demonstrated student needs and support effective implementation of the District's curricula, programs, interventions, and student services
2. **Equity, Inclusion, and Access** - Students should have equitable access to high-quality instruction, intervention, support services, enrichment, and educational opportunities across schools and grade levels.
3. **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.
4. **Evidence and Evaluation -** Significant recommendations should be supported by relevant student, enrollment, staffing, program, operational, and financial data and, where appropriate, recognized standards or comparison with similarly situated districts.
5. **Transparency and Long-Range Planning -** The budget should clearly identify significant assumptions, trade-offs, reductions, one-time funding, known future obligations, and the anticipated impact of major budget decisions.

4. Budget Development Process

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.
2. **Priority-Based and Tiered Budgeting** - Clearly define Level Service/Required Costs, Recommended Strategic Investments, and Other Identified Needs/Future Priorities. Link each proposed expenditure to core priorities and measurable student outcomes.
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.
4. **Multi-Year Planning** - Budget decisions should be informed by three-year financial projections as outlined in Section 6.
5. **Full Cost Accounting** - When recommending new programs or positions, include all associated costs (benefits, training, materials, space, technology), not just salaries.

6. **Scenario Modeling** – Present at least three scenarios:
   a. **Level Service** (maintaining current operations, which should be within guidance on state staffing and Sudbury Public Schools class size guidelines)
   b. **Targeted Enhancements** (aligned to identified priorities; priorities are set in November through our budget process)
   c. **Fiscally Constrained** (within tighter parameters)

   Each scenario should include impacts and potential funding sources.
7. **To promote clarity and accountability, the budget document should:**
   a. **Level Service/Required Costs, Recommended Strategic Investments, and Other Identified Needs/Future Priorities.**
   b. Detail Grants, Revolving Funds, and Other Revenue Sources, including an accounting of the Circuit Breaker and how it supports operating and capital expenses.
   c. Provide clear narratives linking each budget section to priorities and intended outcomes.
   d. Include historical spending comparisons and variance explanations.
8. **Initiative Review and Prioritization** - The School Committee and Administration will work collaboratively to prioritize initiatives. For each initiative, the administration will provide:

    a. **Short and Long-Term Cost Estimates** in a consistent format.
    b. **Funding Source Identification** (grants, revolving funds, partnerships, etc.).
    c. **Peer District Research** and evidence of impact.
    d. **Implementation Timeline** with milestones.
    e. **Potential Impact of Student Outcomes** (academic growth, social-emotional health, inclusion)
1. Separate Level Service and Priority Initiatives expenditures.
2. Detail Grants, Revolving Funds, and Other Revenue Sources, including an accounting of the Circuit Breaker and how it supports operating and capital expenses.
3. Provide clear narratives linking each budget section to priorities and intended outcomes
4. Include historical spending comparisons and variance explanations.

The School Committee and Administration will work collaboratively with each other to prioritize initiatives. For each initiative, the administration will provide:
1. **Short- and Long-Term Cost Estimates** in a consistent format.
2. **Funding Source Identification** (tax levy, grants, revolving funds, partnerships).
3. **Peer District Research** and evidence of impact.
4. **Implementation Timeline** with milestones.
5. **Potential Impact on Student Outcomes** (academic growth, social-emotional health, inclusion)

5. School Committee Initiatices for FY28 Budget Review & Prioritization

A. Staffing, Caseloads, Class Size, and Student Need
Evaluate whether staffing levels, class sizes, and caseloads are appropriately aligned with enrollment, demonstrated student needs, and the requirements of District curricula, interventions, special education services, and student supports. The analysis should consider relevant enrollment, class-size, caseload, service-delivery, program implementation, and student outcome data. Where gaps exist between current capacity and identified student or program needs, identify the need and any associated resource implications. The analysis should also consider whether assumptions underlying significant FY27 staffing reductions remain appropriate for FY28.

B. Curriculum, Instruction, and Program Planning
Present a multi-year approach to the review, adoption, implementation, and replacement of District curricula and significant instructional programs, including core academics, World Language, and Specials/Unified Arts. Identify significant anticipated reviews, implementation needs, staffing or scheduling implications, and future costs, as well as the status of curriculum or program reviews carried forward from FY27.

C. Student Access and Educational Opportunity
Review whether current staffing, scheduling, course capacity, and program structures provide students with equitable and meaningful access to District educational opportunities.
This should include consideration of middle school Unified Arts access and course repetition, intervention and student support services, summer and enrichment programming, and other identified barriers to student access. Where limitations are identified, indicate whether they can be addressed operationally or may require FY28 or future-year resources.

D. Administrative and Operational Capacity
Evaluate whether District and Central Office administrative capacity is appropriately structured and sufficiently resourced to meet the District's financial, human resources, procurement, public records,

compliance, grants, contracts, and other operational responsibilities. The review should focus on functions and workload rather than presupposing a particular position and may include comparison with similarly situated districts.

E. Facilities and Capital Planning
Connect annual operating-budget decisions for routine and preventive maintenance with the District's multi-year capital plan. Identify significant maintenance needs, deferred maintenance, replacement cycles, and opportunities where preventive investment may extend the useful life of District assets or reduce future capital costs.

F. METCO and Grant-Supported Programs
Review whether grant funding and existing District resources are sufficient to implement established program goals and provide intended student supports.
For METCO, identify the proposed program budget, grant assumptions, prior-year goals and outcomes, significant program or staffing needs, and any areas where supplemental operating-budget support should be considered. Identify other significant programs or positions supported through grants where a reduction or expiration of funding could create a future operating-budget obligation.

G. District Reviews and Long-Range Planning
Develop a proposed multi-year approach for significant periodic District reviews, assessments, and planning processes.This may include curriculum and program reviews, equity and school-climate assessments, special education, accessibility, technology/cybersecurity, safety, organizational reviews, and comprehensive strategic planning. Identify anticipated timing and significant costs so these needs can be incorporated into long-range financial planning.

6. Multi-Year Financial Planning

The FY28 budget should include updated projections for at least FY28 through FY30 and identify known or reasonably anticipated cost pressures, including enrollment and staffing, contractual obligations, special education and student supports, curriculum, technology, transportation, facilities, grants, and other significant future obligations.
The forecast should clearly distinguish among:

- recurring structural costs;
- one-time expenditures;
- recurring costs supported by one-time or potentially unstable funding; and
- programs, positions, or services known to be changing or ending because temporary funding expires.

7. Budget Presentation

Consistent with the Budget Development Process, the Superintendent's Recommended Budget should present recommendations within the following categories:

1. **Level Service / Required Costs -** Resources necessary to maintain ongoing programs and services and meet contractual, legal, enrollment, class-size, and demonstrated student needs. Programs, positions, or services ending because temporary or bridge funding has expired should be separately identified rather than simply disappearing from the FY28 baseline.
2. **Recommended Strategic Investments -** New, restored, or expanded resources recommended to address identified needs, improve student outcomes, strengthen District operations, or advance District priorities.

3. **Other Identified Needs / Future Priorities -** Needs identified through the budget process that are not recommended for FY28 funding but should remain visible for future planning.

For significant additions, restorations, reductions, eliminations, or deferrals, the administration should identify the rationale, anticipated impact, future-year financial implications, and significant consequences or risks associated with the recommendation.

Where reductions are recommended, the anticipated effect on students, staffing, programs, services, or District operations should be clearly identified.

8. Overall Budget Objective

The School Committee recognizes that the District must balance educational needs with available financial resources and that not every identified need can be funded in a single fiscal year.

The FY28 budget process should provide a clear understanding of:

- what is necessary to maintain current services;
- what was reduced or eliminated in FY27;
- what was temporarily preserved and will expire;
- where demonstrated needs or capacity gaps remain;
- what significant costs are anticipated in future years; and
- the educational, operational, and financial implications of significant budget choices.

The objective is a transparent and sustainable multi-year approach in which prior-year decisions remain visible, emerging needs are supported by evidence, and both the immediate and longer-term consequences of budget decisions can be understood.

9. 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

Date: September 4, 2026

Agenda Item:

1. Business and Policy Matters
   B. Review FY28 Community Budget Letter and Timeline

Recommendation:

Move to recommend that the School Committee approve the FY28 Budget Process Timeline and Community Budget Letter as presented.

Background Information:

Attachments:

1- From Acting_FY28 Budget process timeline draft v4.pdf
2- DRAFT Community Budget Letter and Timeline

Action: **Report:** **Discussion:** XX

Enclosure: FY28 Budget Timeline

draft

6 August 26 draft

SPS School Committee **November 2 | 7PM** 40 Fairbanks Road; Room 214	• Budget Process Update • Initial FY28 budget presentation
SPS School Committee **November 16 | 7PM** 40 Fairbanks Road; Room 214	• Initial FY28 budget presentation • Administration and School Committee discusses FY28 budget goals and prioritizes initiatives
SPS School Committee **November 30 | 7PM** Remote	• Superintendent's Recommended FY28 Budget Workshop ○ Bryant Amitrano, Principal, Haynes Elementary School ○ Sara Harvey, Principal, Loring Elementary School ○ Jeff Mela, Principal, Curtis Middle School ○ Amy Mulkerin, Noyes Elementary School ○ Susan Woods, Principal, Nixon Elementary School • Review the budget drivers presented by the SPS Administration
Finance Committee **December TBD | 7:30PM** Remote	• SPS reviews Budget Drivers with FinCom (current year experience and budget year projection)
SPS School Committee **December 7 | 7PM** 40 Fairbanks Road; Room 214	• Town Manager's Budget Guidance (mid-November) • FY28 Capital Updates and Town Warrant Articles • Budget Review
SPS School Committee **December 14 | 7PM** 40 Fairbanks Road; Room 214	• Budget Hearing
SPS School Committee **December 21 | 7PM** Remote	• FY28 Recommended Budget - ***Vote***
Finance Committee **1 Feb TBD 7:30PM** Remote	• SPS Budget Hearing
SPS School Committee **March 15 | 7PM** Remote	• FY28 budget update review pre-Town Meeting

Sudbury Public Schools

40 Fairbank Road
Sudbury, Massachusetts 01776
Phone: (978) 639-3211
Fax: (978) 443-9001

November 3, 2026

The Administration and Sudbury School Committee have begun developing the budget for the 2027–2028 school year. As we move through the budget process, we want to keep the community informed and provide opportunities to follow the discussion and share feedback.

Below are key dates in the FY28 budget process. Budget meetings will include discussion of enrollment, student needs and achievement, staffing, programs, and other factors that inform the budget. All meetings include an opportunity for public comment. The Budget Hearing, required by law, provides a formal opportunity for the community to hear the proposed budget and provide feedback.

November 2 | 7pm Remote	School Committee Meeting	FY28 Budget Process Update and Initial FY28 Budget Presentation
November 16 | 7pm Hybrid	School Committee Meeting 40 Fairbank Road, Room 214	Administration and School Committee discuss FY28 budget goals, prioritize initiatives, and review their impact on three-year financial projections.
November 30 | 7pm Remote	School Committee Meeting	Superintendent's Recommended FY28 Budget: School Budget Presentations with SPS Principals and Review of Key Budget Drivers
December TBD | 7:30pm Remote	Finance Committee Meeting	SPS reviews Budget Drivers with FinCom (current year experience and budget year projection)
December 7 | 7pm Hybrid	School Committee Meeting 40 Fairbank Road, Room 214	Town Manager's Budget Guidance, FY28 Capital and Warrant Article Updates, and Budget Review
December 14 | 7pm Hybrid	School Committee Meeting 40 Fairbank Road, Room 214	**Budget Hearing**
December 21 | 7pm Remote	School Committee Meeting	School Committee Vote on FY28 Budget
February TBD | 7:30pm Remote	Finance Committee Meeting	Budget Hearing
March 15 | 7pm Remote	School Committee Meeting	FY28 Budget Update Review pre-Town Meeting

Review and approval of the budget is one of the School Committee's most important responsibilities, and community input is essential. We hope you will follow along, attend meetings, and add your voice as we work together to support our schools. As always, please feel free to reach out to members of the School Committee at any time at **School-Committee@sudbury.k12.ma.us.**

In partnership,

Sudbury School Committee
Jessica McCready (Chair), Elizabeth Sues (Vice-Chair), Julie Durgin-Sicree, Karyn Jones, Ellen Lederer-DeFrancesco

Date: September 4, 2026

Agenda Item:

1. Business and Policy Matters
   C. Debrief from Budget Working Group; Next Steps

Recommendation:

Background Information:

Attachments:

To Start Conversation

Action: **Report:** **Discussion:** XX

<u>To Start the Conversation:</u>

Questions to Guide Initial FY28 Budget Subcommittee Discussion

1. What reductions were actually made in the FY27 budget?
    - What was reduced, deferred, eliminated, or otherwise changed?
2. What is driving the FY28 budget increase?
    - What are the major cost drivers behind the current projection?
3. What does our current staffing model look like?
    - How does staffing align with enrollment, class sizes, programs, special education needs, and caseloads?
4. Where could reductions be made?
    - What options should be considered, and what would the financial and programmatic impacts be?
5. Should SPS explore establishing a Special Education Stabilization Fund?
6. How should SPS use Circuit Breaker and other one-time funds?
    - What is an appropriate and sustainable approach to these resources?
7. What information and decisions are needed, and when?
8. What additional revenues exist that could be explored?

<u>INFORMATION TO BE REVIEWED BY BUDGET SUBCOMMITTEE MEETING FOR UPCOMING BUDGET WORKING GROUP MEETINGS</u>

1. FY27 Budget Reductions Memo
Brief memo identifying the reductions and other changes made to bring the FY27 budget to its final adopted level, including the dollar amount of technology reductions.

2. Three-Year Projections
Review external and internal review schedule, costs associated, and other items that may not be included in three year FY27 Budget Book projections. T*he current Town projection assumes a $2.205 million, or 4.48%, increase for SPS in FY28.*

3. FY28 Preliminary Budget Drivers and Staffing Overview
Preliminary overview of the major drivers of the projected FY28 increase, along with the current staffing model and any significant enrollment, class size, special education staffing, or caseload considerations affecting FY28.

<u>Upcoming Budget Working Group Meetings</u>

The Budget Subcommittee should use these dates to work backward in determining what information or analysis should be available before each Budget Working Group meeting:

- Wednesday, September 23 | 6:00–7:00 PM
- Wednesday, October 7 | 6:00–8:00 PM
- Wednesday, October 28 | 6:00–8:00 PM

- Thursday, November 12 | 6:00–8:00 PM

Date: September 4, 2026

Agenda Item:
1. Business and Policy Matters
   D. Special Education Stabilization Fund

Recommendation:

Background Information:

Special education costs have come up several times in recent SPS budget discussions, particularly in connection with Circuit Breaker and costs that were not known when the annual budget was developed.

At the May 2023 Annual Town Meeting, voters approved the FY24 SPS budget, which included a $745,460 Proposition 2½ operating override. In developing that budget, SPS also used $300,000 in Circuit Breaker funds to reduce the amount of the override.

A few months later, at the October 23, 2023 Special Town Meeting, SPS was back before Town Meeting with two articles related to additional school funding. Article 12 requested an additional $232,380 for the FY24 SPS budget after the Town received more Chapter 70 state aid than had been anticipated when the budget was developed. Article 13 dealt with the state-approved increase in special education out-of-district tuition. Article 12 passed 115–78. Article 13 failed on an 85–85 vote.

In presenting Article 12, then-Superintendent Brad Crozier said the additional funding would be used “to address unanticipated student needs throughout the district.” He discussed a nearly 20% increase in students whose first language was not English, increased contracted services, and mental and behavioral health needs. At the time, contracted services were running approximately $90,000 over budget. Source: Superintendent Brad Crozier, Article 12 presentation, October 23, 2023 Special Town Meeting.

The Select Board also discussed the $300,000 in Circuit Breaker that had been used when the FY24 override was developed. Its report noted that “multiple select board members” had expressed concerns at the time about the use of Circuit Breaker and whether the final override would adequately meet the longer-term needs of SPS. The Select Board said it viewed the additional Chapter 70 funding as “a buffer for unanticipated needs, and to mitigate risk created by use of circuit breaker reserve.” Source: Select Board report on Article 12, October 23, 2023 Special Town Meeting.

Article 13 dealt more directly with special education. The state had authorized special education service providers to increase tuition by 14%. Crozier explained that the state was considering a one-time funding mechanism to help districts with the increase because the additional costs would not become eligible for Circuit Breaker reimbursement until the following budget cycle. He described the potential funding as “a one time opportunity that the state's trying to bridge all the districts in the Commonwealth, so that they can move past this 14% increase.” Source: Superintendent Brad Crozier, Article 13 presentation, October 23, 2023 Special Town Meeting.

Circuit Breaker was again part of the budget discussion in FY27. At the January 14, 2026 School Committee meeting, the proposed budget included increases of $146,451 for special education contracted services, $153,005 for specialized transportation, and $308,228 for out-of-district tuition. The budget packet recommended using Circuit Breaker funds for the $153,005 transportation increase and the $308,228 out-of-district tuition increase, for a total of $461,233. Source: Superintendent's Recommended FY27 Budget presentation, January 14, 2026 School Committee meeting.

The FY27 budget was developed during a difficult budget year. To meet the Town Manager's initial 3.75% guidance, SPS proposed reductions that included teacher assistant positions, an English learner teaching position, software subscriptions, and the SMILE summer program. The District also planned to use one-time funds. The FY27 Budget Book described the approach directly, stating that the budget “incorporates measured risk through the use of one-time funds, including Circuit Breaker resources and the Building Use Revolving Fund, to manage short-term enrollment and utility pressures.” Source: Sudbury Public Schools FY27 Budget Book, Superintendent's Introduction.

The Town Manager later increased the SPS guidance from 3.75% to 4.17%, adding $200,000. The FY27 Budget Book notes that this followed concerns about the loss of summer programming and the “added reliance on one-time funds.” The additional $200,000 provided a one-year bridge for summer programming and reduced some of the cuts that otherwise would have been needed.

The FY27 budget that resulted still included the planned use of one-time funds, including Circuit Breaker, and the District continued to describe that approach as carrying “measured risk.” In other words, some risk was knowingly carried into FY27 as part of getting through the year without additional reductions or a larger recurring funding request.

At the August 31, 2026 FY28 Budget Working Group meeting, Acting Director of Business and Human Resources Buckner Creel reported that SPS had since experienced additional out-of-district placements that had not been anticipated in the FY27 budget and that those placements were adding pressure to the current-year budget. There are not yet minutes for that meeting, so this is included as a summary of the discussion rather than as a quotation.

This is not the first time that special education costs have changed after an SPS budget was set. In 2023, the Select Board used the words “buffer for unanticipated needs” when discussing the use of Circuit Breaker and the additional Chapter 70 funding. Article 13 that same year included a discussion about bridging the period between when an out-of-district cost is incurred and when it becomes eligible for Circuit Breaker reimbursement. In FY27, the budget itself acknowledged “measured risk” from the use of one-time funds, and unexpected out-of-district placements have since added pressure to the budget.

This background is being brought forward for discussion of whether there is interest in looking further at a Special Education Stabilization Fund and how one might work in Sudbury. If the

Budget Subcommittee would like to continue the discussion, the next step could be to gather information on how other communities structure these funds, how they interact with Circuit Breaker, and how they are funded and replenished. The Subcommittee could also consider whether to prepare draft policy and warrant article language and supporting materials for discussion with the Budget Working Group and, ultimately, the full School Committee.

Attachments:

1- 06252025 Agenda Packet Materials Related to Stabilization Fund Materials.pdf

2-Special Town Meeting_Transcript_Articles_12_and_13.docx
3-FY27 Budget Book_ Superintendent Letter.pdf

Action: **Report:** **Discussion:** XX

Advisory on Special Education Stabilization Fund

Section 24 of Chapter 218 of the Acts of 2016 provides for the establishment of a Special Education Stabilization fund. The law enables municipal and regional districts to establish a reserve fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition, transportation and recovery high school tuition.

Establishing, Funding and Making Payments from the Stabilization Fund

In order to establish the fund the law requires a majority vote by both the School Committee and local legislative body. In the case of regional school districts the local legislative body means a majority vote of the legislative bodies in a majority of the member communities of the district. Once the fund is established, the school committee may include a separate line item in their annual budget request to appropriate monies into the stabilization fund. For regions, the amount to be appropriated to the stabilization fund is included in each member municipality's assessment. The balance in the reserve fund cannot exceed two percent of the annual net school spending of the school district.

Funds in the reserve fund can only be expended or transferred out after a majority vote of both the School Committee and Selectmen or City Council or in the case of regional school districts, a majority vote of the boards of selectmen or city councils of a majority of the member communities of the district.

English

Other areas districts may choose to consider when establishing the fund are:

- Maximum balance in the fund
- A limit on the amount that can be expended in a fiscal year

Reporting of Activity in the Stabilization Fund

Annual appropriations into a stabilization fund should not be reported as an expenditure on the End of Year Financial Report. There is no reporting requirement for increasing the balance in the fund.

Expenditures from the fund should be reported as an additional appropriation of the school committee in the appropriate function codes on Schedules 1 and 3 of the End of Year Financial Report. Expenditures are made directly from the stabilization fund so a transfer into the general fund is not required.

Questions about this advisory should be directed to Jay Sullivan, associate commissioner, district & school finance, at 781-338-6594 or JohnJ.Sullivan@mass.gov.

Last Updated: November 9, 2020

Reading Public Schools

Instilling a joy of learning and inspiring the innovative leaders of tomorrow

82 Oakland Road
Reading, MA 01867
Phone: 781-944-5800
Fax: 781-942-9149

To: Reading School Committee
CC: Thomas Milaschewski, Superintendent of Schools
From: Susan Bottan, Director of Finance and Operations
Date: February 9, 2023
RE: Special Education Reserve Fund

For discussion at the School Committee's public meeting on Thursday, February 9, 2023, please find below an overview of a Special Education Reserve Fund, including its purpose, how it is established and how monies are appropriate to and spent out of the fund followed by a draft warrant article prepared by Ivria Glass Fried, the Town of Reading's Legal Counsel:

Overview of a Special Education Reserve Fund

What is a Special Education Reserve Fund?

Massachusetts General Law, Part 1, Title VII, Chapter 40, Section 13E provides for the establishment of a Special Education Reserve Fund. The law enables a school district to establish a reserve fund that can be used in future years for unanticipated special education out of district tuition and transportation costs.

The purpose of the fund is to provide the school district with a safety net to respond to unforeseen special education out of district tuition and transportation service needs in any given year without adversely impacting the delivery of instruction to students in other programmatic areas, thereby ensuring adequate resources are available for all students.

By establishing the fund, the district will no longer be required to maintain a contingency of unassigned tuition fees within its operating budget, which often remains unallocated each year. By establishing a reserve fund, unexpected special education costs will be addressed while allowing operating funds to be invested effectively to yield the greatest outcome for all students.

How is the Special Education Reserve Fund established?

To establish the fund, M.G.L. requires a majority vote by both the School Committee and local legislative body. Districts may choose to consider the following when establishing the fund:

- Maximum balance in the fund.
- A limit on the amount that can be expended in a fiscal year.

The fund balance can carry into future fiscal years and remain in the fund until disbursed. The fund balance cannot exceed two percent of the annual net school spending of the school district, or approximately $940,000.

How are monies appropriated to the fund?

Once the fund is established, the school committee may include a separate line item in their annual budget request to appropriate monies and/or allocate end of year savings into the stabilization fund. Interest earned shall be credited to and become part of the fund.

How are monies disbursed from the fund?

Funds in the reserve fund can only be expended or transferred out after a majority vote of both the School Committee and Select Board. With majority votes, funds can be disbursed anytime during the fiscal year. Funds shall be used to pay for unbudgeted and unexpected special education out of district tuition and transportation services.

Draft Warrant Article, prepared by Town Counsel, Attorney Ivria Fried:

The Bylaw Committee will need to provide a recommendation on this article as it involves the acceptance of a local option statute:

To see if the Town will vote to accept the provisions of Chapter 40, Section 13E of the Massachusetts General Laws to establish a Special Education Reserve Fund to be utilized in the upcoming fiscal years, for the general purposes of funding, without further appropriation, unanticipated or unbudgeted costs of special education and recovery high school programs, out-of-district tuition or transportation, all as provided for by law; such funds to be distributed after a majority vote of the School Committee and a majority vote of the Select Board only; provided that the balance in such reserve fund shall not exceed the lesser of 2 per cent of the annual net school spending amount established for the school district; or take any other action with respect thereto.

accumulate from year to year, and shall not be considered to be part of the general funds unassigned balance, or do or act anything in relation thereto.

Proposed by: SOUTHBOROUGH SCHOOL COMMITTEE
Select Board Recommendation: Support
Advisory Committee Recommendation: Support
Summary*: The purpose of this warrant article is to create a Facility Rental revolving account for the Public Schools of Southborough, which would be governed by the Southborough School Committee. Funds collected through the rental of the four Southborough schools will be deposited into this account. These funds will be used to offset building costs such as building maintenance and utilities.*

ARTICLE 24: To see if the Town will vote to accept the provisions of G.L. c. 40, §13E and authorize the Southborough School District to establish a Special Education Stabilization Fund that can be used in future years for unanticipated or unbudgeted costs of special education, out of district tuition, transportation, and recovery high school tuition, or do or act anything in relation thereto.

Proposed by: SOUTHBOROUGH SCHOOL COMMITTEE
Select Board Recommendation: Support
Advisory Committee Recommendation: Support
Summary*: The purpose of this warrant article is to create a Special Education Stabilization Fund for the Public Schools of Southborough, which would be governed by the Southborough Select Board and the Southborough School Committee. The District will utilize these funds for unexpected or unbudgeted Special Education costs.*

ARTICLE 25: To see if the Town will authorize the Select Board to lease all or a portion of the roof of Trottier Middle School located at 49 Parkerville Road for a term of 10-20 years, upon such terms and conditions as are acceptable to the Select Board, to a solar energy provider to construct, maintain, and operate a solar facility on the property and to enter into a power purchase agreement with the solar energy provider; and further, to authorize the Select Board to grant an easement as may be necessary to install, maintain, operate, repair, reinstall, or replace any utilities required for interconnection to the solar facility project, or do or act anything in relation thereto.

Proposed by: SOUTHBOROUGH SCHOOL COMMITTEE
Select Board Recommendation: Support
Advisory Committee Recommendation: Support
Summary*: The purpose of this warrant article is to permit the Select Board to lease all or a part of the Trottier Middle School roof for a solar energy project. The lease of the roof would be contingent upon the replacement of the existing roof, for which the school district has applied to the Massachusetts School Building Authority. The solar project is part of the Public Schools of Southborough's strategic plan to implement energy efficiencies.*

ARTICLE 26: To see if the Town will vote to authorize the Northborough-Southborough Regional School District to establish a Stabilization Fund according to Chapter 71, Section 16G 1/2 of the General Laws for the purposes of funding capital items as identified in the Northborough-Southborough Regional School District Capital Plan, or do or act anything in relation thereto.

Proposed by: REGIONAL SCHOOL COMMITTEE
Select Board Recommendation: Not Support
Advisory Committee Recommendation: Not Support
Summary*: The purpose of this warrant article is to create a Capital Stabilization Fund for the Northborough-Southborough Regional School District, which would be governed by the NSRSD School Committee. The District will utilize these funds for capital improvements at Algonquin Regional High School. Capital projects will be presented to the Southborough Capital Improvement & Planning Committee as part of the annual budget process.*

ARTICLE 27: To act on the recommendation of the Community Preservation Committee on the Fiscal Year 2025 Community Preservation Budget and to appropriate or reserve for later appropriation monies from Community Preservation Fund annual revenues or available funds for the administrative expenses of the Community Preservation

Town of Lexington
Annual Town Meeting 2023

Article 23: Establish Special Education Reserve Fund

Presenter: Jill Hai

The first part of this article seeks to establish a new Special Education Reserve Fund which is allowable under Chapter 40, Section 13E of the Massachusetts General Laws. This Special Education Fund will act as a reserve to cover unexpected or extraordinary costs in the School Department's special education, out-of-district tuition or transportation budgets during the fiscal year. The balance of the reserve fund can be accessed by a recommendation of the School Department and joint approval of the School Committee and Select Board, without further appropriation by Town Meeting. The new Special Education Reserve will supplement the existing Special Education Stabilization Fund and allow the School Department more flexibility when needs arise during the fiscal year.

The second part of this article requests an appropriation of $750,000 into the new Special Education Reserve Fund from available Free Cash. This funding will remain in the Special Education Reserve until spent, and will carry over into future fiscal years if not utilized. It should be noted that appropriations into the Special Education Reserve fund are limited to 2% of the Town's annual Net School Spending as determined by the Department of Elementary and Secondary Education.

The Select Board unanimously supports passage of Article 23.

Town of Bedford Reserve Policy Special Education Reserve Fund

- **March 2024 - Approved by Bedford School Committee on 3/13/24**
- **Edits shown with strikethrough and bold are based on feedback from FINCOM on 3/21/2024. If approved by the Select Board, the revised policy will be sent back to the School Committee to be ratified again.**

Objective: Pursuant to Section 24 of Chapter 218 of the Acts of 2016, special reserve accounts are allowed by Massachusetts General Law to allow savings to be set aside. The Special Education Stabilization Fund (Fund) provides a proactive, strategic approach to planning for unforeseeable special education costs and to provide stability in the delivery of public education that could otherwise be adversely impacted by unanticipated expenses. This policy will be reviewed periodically for modification to ensure that the reserve fund is meeting its objective and financial goal.

Financial Goal: The purpose of the Fund is to provide for payment of unbudgeted or unforeseen special education expenses in any year, without forcing cuts to other school services during that year.

Note: Confidentiality of student records is of the utmost importance to the Bedford Public Schools. The Town of Bedford and its committees acknowledge the need to maintain student confidentiality per state and federal law (FERPA and IDEA).

Transfers In:

- The funding ceiling (FC) for this Fund shall be $950,000 and the target funding floor (TFF) shall be $200,000. If the balance of the Fund drops below the TFF, the Town and Schools shall formulate a plan to restore the Fund to an agreed-upon amount based on available funds.
- The first funding source will be free cash derived from year-end surpluses from the appropriated school budget. The Town may also consider designating Medicaid Reimbursements for the Fund.
- The second funding source will be free cash derived from any other funding source.
- If other available funding sources are identified, they may be considered by the School Committee, Select Board, and Finance Committee through the standard budget process prior to a Town Meeting.

Transfers Out: To request a transfer out of the Fund, the School Department will provide a report comparing the aggregate special education expense of the line items below. This report will compare actual expenses versus the originally budgeted line item amounts.

1. Out-of-District Tuitions
2. Special Education Transportation Contract Services
3. Special Education staffing contracted services
4. Special Education other contracted Services (e.g. evaluation, tutoring, testing)

Withdrawal Procedures: Below is an outline of the specific procedure for executing withdrawals from the Fund:

- The School Committee will annually create a budget for each of the line items above.
- The Select Board will annually place an article in the town warrant to authorize an expenditure limit from the Special Education Stabilization Fund in the event that it may be needed.
- If the School Committee determines that a withdrawal from the Fund is necessary, it must make a request by a majority vote of the School Committee. The School Committee will prepare a budget report that will be shared with the Finance Committee prior to presenting a formal withdrawal request to the Select Board.
- The Select Board must approve any transfer out request by a majority vote.

School Committee Approved: April 9, 2024

SPECIAL EDUCATION RESERVE FUND

The School Committee desires to budget responsibly and sustainably. As Special Education costs can occur suddenly, a key tool to achieve the Committee's goal is establishing and funding a Special Education Reserve Fund.

The Special Education Reserve Fund will be used in alignment with M.G.L. 40:13E. It will be used for unanticipated or unbudgeted costs of:

1. Special Education
2. Recovery High School Programs
3. Out-of-District Tuition
4. Out-of-District Transportation

While the law allows for the Fund to accrue up to 2 percent of the annual net school spending of the District, the Committee understands that any money within the Fund can only be used for the limited cases listed above. Therefore, it is the policy of the Committee to adhere to the following Funding Rules:

1. After the Fund's second year in existence, the Committee will endeavor to maintain a minimum of 0.5 percent of the annual net school spending of the District within the fund.
2. The Committee will seek to add money to the fund at year-end sufficient to maintain a balance of approximately 1 percent of the annual net school spending.
3. Should the fund's balance exceed 1.5 percent of the annual net school spending during a fiscal, the Committee will budget to spend down the fund enough to return the fund below 1.5 percent but above 1 percent.

To assist the Committee in adhering to this policy, the Director of Finance and Operations for the District will work with the Town Treasurer to report the status of the Fund in alignment with annual net school spending on two occasions per year:

1. The first quarter financial report of each school year, or in a standalone report if necessary.
2. The third quarter financial report of each school year.

The first report should be made before or around the annual Finance Committee's Financial Forum in October each year. The School Committee can leverage the Financial Forum to secure secondary approval of the use of the money in the Fund for the next budget year from the Select Board if required to stay in compliance with the second Funding Rule above. If the timing doesn't allow for approval during the Financial Forum, the Committee will endeavor to obtain the approval of the Select Board as soon as possible thereafter and before the budget guidance for the next fiscal year is finalized.

The second report should be made during or before the last June meeting of the school year so the Committee can stay in compliance with the first Funding Rule and, where possible with excess operating funds, the third Funding Rule.

In the event an unexpected need arises outside of a budget cycle, the Director of Finance & Operations in alignment with the Assistant Superintendent of Student Services will submit a request to the School Committee during a normal business meeting. The request will outline the need for the money, in an anonymized way, to provide sufficient documentation so the Committee can approve the request and support the request to the Select Board for their secondary approval.

In either case (annual budget cycle or unexpected need), once approvals of both the School Committee and Select Board are received, the Director of Finance and Operations will work with the Town Accountant and Town Treasurer to directly charge the Fund for appropriate expenses or move the money from the Fund to the appropriate operational account at the necessary time, either as soon as possible or at the commencement of the next school year.

LEGAL REFS: M.G.L. 40:13E, 71:91

CROSS REFS: DBJ, Budget Transfer Authority
DI, Fiscal Accounting and Reporting
Town of Reading Home Rule Charter

Adopted by the Reading School Committee on August 24, 2023.

Edited Transcript of Special Town Meeting Discussion

Articles 12 and 13 – Sudbury Public Schools Funding

October 23, 2023 Special Town Meeting

Editorial Note. This transcript has been lightly edited for punctuation, grammar, readability, and removal of filler words and repeated phrases. The substance and sequence of the remarks have been preserved. Where a speaker's name could not be confirmed from the source transcription, the speaker is identified by role or address rather than by an uncertain name.

Article 12 – Additional FY24 Chapter 70 Funding

Presentation by Superintendent Brad Crozier

Superintendent Brad Crozier: I would like to begin by thanking the community for its ongoing support of the schools. The state has recognized the need for increased school funding through a $6.59 billion Chapter 70 appropriation for this year. According to the Department of Elementary and Secondary Education, Chapter 70 is the Commonwealth's primary program of state aid to public elementary and secondary schools. The aid supports school operations, including student programs, services, staffing, and day-to-day expenses.

Superintendent Brad Crozier: Article 12 concerns a $232,380 increase to the FY24 General Fund appropriation for Sudbury Public Schools. The state increased Sudbury's Chapter 70 aid by a total of $341,810. The Town Finance Director had already estimated and incorporated $109,430 of that amount during the FY24 budget process. The remaining $232,380 was unanticipated and resulted from a one-time historic adjustment to the Chapter 70 base approved by the Governor and Legislature.

Superintendent Brad Crozier: Some have asked what the funds would pay for. As we discussed with the Finance Committee and Select Board, SPS would use the funds to address unanticipated student needs that arose after the budget was approved. We have seen increased needs among several student populations. One specific example is a significant rise in the number of students whose first language is not English and who require specialized instruction to access the educational program. That population has increased by nearly 20 percent this year, and instructional caseloads are now above the capacity identified in DESE's program guidelines for English learners.

Superintendent Brad Crozier: We have also experienced an increase in contracted services, which is a direct result of the tight labor market affecting schools and many other sectors. These services include agency staffing and contractors who perform testing and evaluations that would otherwise be completed by SPS employees who are now directly serving students. In addition, student mental health needs remain a concern nationally, and Sudbury is no different.

Superintendent Brad Crozier: From a financial perspective, addressing the nearly 20 percent increase in students whose first language is not English would require approximately $80,000 to $120,000 in staffing. Contracted services are currently running approximately $90,000 over budget. It would also be beneficial to add mental and behavioral supports by increasing part-time staffing or hourly contracted services. These Chapter 70 funds would be used to address those three areas.

Superintendent Brad Crozier: This adjustment is a permanent increase to the Town's Chapter 70 funding base and will carry forward into future years, subject to the state funding formula. It was approved as part of the state's historic investment in public schools. Sudbury would use the funds for their intended purpose: addressing student needs. Because the supplemental funding was approved on August 9, after the FY24 budget process and Annual Town Meeting, it was not included in the budget approved in May. That is why the additional appropriation is being requested now. This increase is unique and separate from Sudbury's standard annual budgeting process and the Town's customary method of estimating state aid.

Select Board Report

Select Board Representative: The Select Board voted 4–1 in support of Article 12. First and foremost, we support our schools and their needs. We also greatly respect the Finance Committee's work in reviewing this article.

Select Board Representative: In reaching its decision, the Select Board considered the approximately $745,000 SPS operating override approved at the ballot and at Annual Town Meeting this past spring. When SPS developed the override proposal, it decided to use $300,000 in Circuit Breaker funds intended for special education to reduce the amount that otherwise would have been requested through the override. At that time, several Select Board members expressed concern about the use of Circuit Breaker funds and whether the final override would adequately address SPS's longer-term needs.

Select Board Representative: The Select Board therefore views the additional $232,380 in Chapter 70 funding as a buffer for unanticipated needs and as a way to mitigate the risk created by the use of the Circuit Breaker reserve. Although the Select Board would have preferred clearer answers earlier about how the funds would be used, we recognize that the timeline leading to Special Town Meeting was compressed. We hope the community will learn more this evening about the proposed use of the funds. As we begin the FY25 budget process, the Select Board looks forward to close collaboration between the Town and SPS and a comprehensive review of departmental needs throughout the Town.

Finance Committee Report

Finance Committee Representative: The Finance Committee voted 6–1 to recommend against approval. We support the schools and feel strongly about providing adequate funding, but we believe a vote against the article is in the Town's best financial interest.

Finance Committee Representative: There has been confusion about what happens to the $232,380 if the article does not pass. Some residents believe the money would go into the Town's General Fund or free cash and be used for something other than the schools. That is not the case. Each year, the school budget is set at Annual Town Meeting using an estimate of Chapter 70 aid and an estimate of the amount that must be raised from taxpayers. State aid represents roughly 10 percent of the total school budget, while taxpayers fund approximately 90 percent. When the actual Chapter 70 amount becomes known, the tax rate is adjusted so the Town raises the amount needed to fund the budget approved by Town Meeting.

Finance Committee Representative: Because the actual Chapter 70 amount is $232,380 higher than estimated, a no vote would allow the Town to reduce the amount raised through property taxes by that amount while still funding the school budget approved in May. The Chapter 70 money would still support the schools; taxpayers would simply contribute $232,380 less. A yes vote would increase the SPS budget by $232,380 and would prevent that tax adjustment. In other words, a yes vote results in higher taxes than a no vote.

Finance Committee Representative: Last spring, SPS told voters it needed approximately $750,000 above its allocated budget to meet student needs. Voters approved the operating override and agreed to higher taxes to fund that amount. The state has now recognized many of those same needs and is providing Sudbury with an additional $232,380. In effect, the state is helping taxpayers fund approximately one-third of the additional amount approved for SPS last May.

Finance Committee Representative: Other communities are in the same position, including the Lincoln-Sudbury Regional School District. Based on the communities we contacted, we are not aware of another town increasing its school budget as a result of this Chapter 70 adjustment. Lincoln is not increasing its school budget, and Lincoln-Sudbury is maintaining its existing budget while reducing the assessments to Lincoln and Sudbury. A no vote would therefore be consistent with the way the Town is treating the regional high school budget this year.

Finance Committee Representative: The Town also has major capital needs on the horizon, including four school roofs, the Atkinson Pool project, and improvements to Route 117. The Town does not currently have sufficient funds on hand for all of these projects and may need to increase taxes to pay for them. There are also longstanding unfunded operating needs, including additional public safety positions. With these expenses approaching, the Finance Committee is reluctant to ask more from taxpayers now.

Finance Committee Representative: We recognize that SPS has additional needs and that any additional money would be used to support students. The same could be said of Lincoln-Sudbury and of important Town services. The question is where to draw the line. The Finance Committee believes the appropriate limit is the budget approved by Town Meeting last May.

Public Discussion

Resident, 81 New Bridge Road: My family is here because of the schools. We appreciate everything the schools do for our children and for our property values. I believe many people choose Sudbury because of its schools. I understand the Finance Committee's concern that costs are rising and the Town has many expenses. However, we have just agreed to spend additional funds on the community center and on design work related to the pool. When we consider the Town's values, education is at the center. The state is providing this money because it recognizes that schools across Massachusetts and the country need more funding. We should allow the money to go where it was intended.

Mary Weldon, 15 Harness Lane: The $232,380 is the difference for this year. Can we safely assume that the full $341,810 will be included in the Chapter 70 base next year?

Superintendent Brad Crozier: The state uses a funding formula for Chapter 70, currently governed by the Student Opportunity Act. The state's plan is to continue increasing the funding base. The approximately $341,810 added to Sudbury's Chapter 70 aid should remain in the base and may be increased further, depending on the final actions of the Legislature and Governor.

Mary Weldon: What is the approximate annual property-tax impact for the average household?

Finance Committee Representative: Based on information from the Town Manager, the difference is approximately $35 annually for the average Sudbury home, which is valued at a little over $900,000.

Sarah Triano, 342 Lincoln Road: To me, this is a straightforward article that has become overly complicated. The Commonwealth took proactive action because public education has historically been underfunded, student needs have expanded, particularly following the pandemic, and the cost of education has increased. This one-time adjustment was intended to raise the floor for public education across the state. Sudbury already benefited from the $109,430 included in the Town's estimate, but the remaining $232,380 represents additional dollars the Legislature intended to support students now, not after another school year has passed.

Sarah Triano: The ordinary Chapter 70 methodology remains intact. This is not an ordinary situation; it is a one-time historic adjustment. I hope the Superintendent's presentation clarified how the funds could be used. There should also be some sensitivity about discussing the specific needs of individual students in too much detail. The Superintendent explained the nearly 20 percent increase in English learners and the growth in contracted services. School budgets are developed many months before the school year begins, and assumptions change. Each new student may bring a different set of needs.

Sarah Triano: The needs identified tonight exist in the current school year. Waiting to incorporate this historic state action into the normal budget process would do a disservice to students who are in classrooms today. The additional funding would allow SPS to respond to English-learner staffing needs, contracted services, and other unanticipated costs. This article may represent a change from the usual process, but the state's action was also unusual and historic. The Governor and Legislature intended these funds to support students. I urge a yes vote so students can benefit immediately.

Resident, 45 Harness Lane: This is a relatively small amount—approximately $35 per household—to invest in students. I want to understand what happens to the budget going forward. If the money is spent now, will the SPS budget be reduced by that amount in the spring, or will the higher amount remain in the base?

Superintendent Brad Crozier: The next budget process will begin in November. SPS will meet with staff and Town officials, identify needs, receive an estimate of Chapter 70 aid, and work within the budget guidance provided by the Town. The School Committee will discuss the budget through its normal public process. I cannot say precisely what the final budget will be at this point.

Finance Committee Representative: Our understanding is that the $232,380 would be added to the SPS base budget, and next year's budget would begin with that higher base before any additional adjustment determined through the Town's budget process.

Vote on Article 12

Moderator: The quantum of vote required for passage of Article 12 is a majority. Voting is now open.

Moderator: Voting is closed. Article 12 passes by more than a majority.

Article 13 – Acceptance of Potential State Funding for Special Education Out-of-District Tuition Increases

Motion

Select Board: Moved that the Town vote to authorize the School Committee to accept and expend any additional monies that may be made available in FY24 to the Town by the state Legislature, pursuant to Chapter 70A or otherwise, and from any other federal, state, or local grant program, for school department purposes.

Presentation by Superintendent Brad Crozier

Superintendent Brad Crozier: This article should be relatively brief. The state authorized special education service providers to increase tuition rates by 14 percent. For several months, state officials have been considering ways to mitigate the impact of that increase on school districts, but no final mechanism has yet been approved.

Superintendent Brad Crozier: Article 13 would create a pathway for Sudbury to accept potential funding intended to offset the 14 percent increase during the current school year. If the funding is not approved, SPS would receive nothing under this article. SPS is not seeking funds from another part of the Town budget.

Superintendent Brad Crozier: The state is considering a one-time mechanism to help districts cover the increase this year because, in the next school budget cycle, the higher tuition amounts will become eligible for reimbursement through the Circuit Breaker program. The proposal is intended to bridge districts through the current year. I would also like to thank Representative Carmine Gentile for co-sponsoring the legislation. We do not yet know whether the money would come through a grant, an earmark, or another mechanism. This article simply creates a pathway for SPS to accept and use the funds if they become available.

Board and Committee Reports

Select Board Representative: The Select Board supports Article 13.

Finance Committee Representative: The Finance Committee voted 6–1 to recommend against approval. At this time, we do not know whether the Legislature will provide the funding, how much Sudbury would receive, or what form the money would take. If the money were appropriated directly to school districts as a grant, as has often occurred in the past, or through the existing Special Education Circuit Breaker mechanism, it would flow to SPS without this article. If it were provided in another form, it could raise unknown issues concerning the Town budget. The Finance Committee recommends waiting to see whether and how the funds become available and addressing the matter at Annual Town Meeting in the spring.

Vote on Article 13

Moderator: Does anyone wish to be heard on Article 13? Seeing no one, the quantum of vote required for passage is a majority. Voting is now open.

Moderator: Voting is closed. Article 13 fails.

Motion to Reconsider

Moderator: A voter has moved to reconsider Article 13, and the motion has been seconded. Staff will need time to prepare the voting system. Before proceeding, everyone should test their handheld voting device and confirm that it registers correctly.

Thomas Hickey, Sudbury resident: Point of order. Under the Town Meeting rules, reconsideration is generally appropriate when there has been a material misstatement of fact or law, or an error in procedure that could have affected the vote. It is not proper merely because some voters believe the original result was wrong. I believe the motion to reconsider is improper.

Moderator: The motion to reconsider will be put to a vote. A yes vote means the voter wishes to return to Article 13; a no vote means the voter wishes to proceed to the next article. A two-thirds vote is required. Voting is now open.

Moderator: Voting is closed. The motion to reconsider does not pass. We will proceed to Article 14.

Sudbury Public Schools

Budget Book

v1_1 Superintendent's Recommended FY27 Budget

Superintendent's Introduction

Members of the School Committee and Sudbury Community,

I am pleased to present the Superintendent's Recommended Budget for FY27. This budget reflects our continued commitment to maintaining strong educational programs for students while balancing fiscal responsibility within the Town's financial guidance. As outlined in the FY27 Budget Book, the proposal prioritizes contractual obligations, student needs, and transparency around key assumptions, risks, and trade-offs.

In FY27, the district is proud to support key initiatives, including:

- Second-Year Implementation of the English Language Arts (ELA) curriculum for grades K-5, with focus areas for year two turning toward assessments and data.
- Middle School Math Pathways Changes, including the addition of an eighth-grade elective geometry course providing access to algebra.
- Nixon and Haynes Roof Project in which the district has partnered with the Massachusetts School Building Authority (MSBA) to design and implement a new roofing system for the Josiah Haynes Elementary School as well as replace approximately 50% of the General John Nixon Elementary School's roof. The MSBA reimbursement rate is approximately 41% of the cost of the two projects.

Key Cost Drivers for FY27
The primary drivers of the FY27 budget include contractual salary obligations totaling $1,673,772, enrollment-driven classroom positions of $241,248, and increased special education contracted services of $146,451. Additional pressures include $35,503 in software subscription renewal increases and a 0.5 FTE middle school math teacher to address instructional needs, at a cost of $41,882.

Maintained Investments from Prior Years
Despite fiscal constraints, the budget sustains several critical commitments: newly negotiated contractual settlements for Units A, B, and C; 2.6 FTEs supporting mental and behavioral health services; continued investment in school support specialists and interventionists across the district; special education contracted services supported in part by available Circuit Breaker capacity; and full-time assistant principals at the elementary level to meet growing student and administrative demands.

Adjustments to Meet Initial Budget Guidance
To align with the Town Manager's recommended 3.75% increase ($1,772,979), the district made targeted reductions and adjustments. These included reductions in teacher assistant positions and an EL teaching position due to decreased enrollment and student needs, significant reductions in software subscriptions, and the elimination of the SMILE program. In addition, the budget incorporates measured risk through the use of one-time funds, including Circuit Breaker resources and the Building Use Revolving Fund, to manage short-term enrollment and utility pressures.

Revised Guidance and Summer Programming
Recognizing concerns about the elimination of summer programming and the added reliance on one-time funds, the Town Manager increased the guidance to 4.17%, providing an additional $200,000. This adjustment allows the district to explore supporting a summer program bridge for families in FY27 while maintaining overall budget balance.

In summary, the FY27 budget represents a thoughtful balance between sustaining core educational services, responding to student needs, and operating within the Town's fiscal parameters. I look forward to continued collaboration with the School Committee and the community as we move through the budget process.

Respectfully submitted,
Brad Crozier
Superintendent of Schools

Sudbury Public Schools
Budget Subcommittee Meeting

Date: August 28, 2026

Agenda Item:

1. Business and Policy Matters
   E. Review information previously requested to inform development of the upcoming Transportation RFP, including:
   i. Parent Survey Results
   ii. Update regarding Middle School After-School Activities Bus
   iii. Update regarding the feasibility of PM drop-offs at the Fairbank Community Center and daycare/after-school providers, including whether PM routes may differ from AM routes.

Recommendation:

Background Information:

During the 2025–2026 school year, the School Committee identified transportation as one of the barriers affecting families' access to after-school care and enrichment opportunities. As part of the Committee's goal work on after-school care and enrichment, the Committee reviewed information on existing providers, available capacity, peer district practices, school space, and transportation.

At its January 20, 2026 meeting, the School Committee requested additional information from the Administration regarding how SPS transportation currently operates for students attending after-school care providers, opportunities to improve transportation access, and the potential cost of expanding transportation options, including transportation to the Fairbank Community Center.

The Administration returned to the Committee on February 9, 2026 and explained that the current transportation system is structured around established home-to-school routes, making transportation to locations such as Fairbank and some private childcare providers difficult. The Committee also discussed the existing practice under which some students may be transported to childcare providers in the afternoon, but a student assigned to an afternoon childcare stop cannot also use their neighborhood route for transportation from home to school in the morning. The Committee specifically discussed whether future transportation arrangements could allow a student to have different morning and afternoon transportation—for example, home-to-school transportation in the morning and transportation to an after-school provider in the afternoon. The Administration indicated that this would be operationally challenging under the current system but could be explored through future transportation planning. The Administration also indicated that this work would continue with the Budget Subcommittee over the summer, particularly as it related to the upcoming transportation RFP.

As a follow-up to those discussions, the Director of Business and Human Resources added questions to the parent transportation survey to better assess family demand for separate morning pick-up and afternoon drop-off arrangements. The 2025–2026 School Committee Goals Year-End Report identified that survey data as information that could be reviewed by the Budget Subcommittee for future transportation planning, especially in regards to the upcoming RFP.

The Budget Subcommittee returned to transportation at its July 31, 2026 meeting as part of its review of upcoming RFPs. The Subcommittee discussed the upcoming in-district transportation procurement and requested that information regarding additional transportation needs be provided before the scope of the RFP is finalized. This included the Middle School's previously identified interest in an after-school activities bus and outstanding questions regarding transportation to the Fairbank Community Center and other after-school care providers.

The information requested for this agenda item is therefore intended to bring those outstanding items together before the District finalizes the scope of the upcoming transportation RFP. In particular, the Committee is seeking to review the parent survey results, understand the feasibility and potential demand for a Middle School after-school activities bus, and determine whether the next transportation contract should provide greater flexibility for afternoon transportation arrangements, including PM routes that differ from AM routes and/or designated stops at Fairbank or after-school care providers.

Attachments:

Action: **Report:** **Discussion:** XX

Sudbury Public Schools
Budget Subcommittee Meeting

Date: September 4, 2026

Agenda Item:

1. Business and Policy Matters
   F. Annual Policy Requirements: Outstanding Reviews and Approvals
      i. Policy JFBC: METCO Budget Review and Planning
      1. Review FY27 METCO budget for School Committee approval and discuss FY28 METCO budget planning.
      ii. Policy JJF: Student Activity Accounts
      1. Review FY27 Student Activity Checking Account maximum balances for School Committee approval
      iii. Policy GCBA: Professional Staff Salaries Schedule: Professional Staff Salaries
      1. Review status of annual salary review for principals and administrators on individual contracts, as required by Policy GCBA.

Recommendation:

Move that the Budget Subcommittee recommend that the School Committee approve the FY27 METCO budget as presented, in accordance with Policy JFBC.

Move that the Budget Subcommittee recommend that the School Committee establish the FY27 maximum balances for each Student Activity Checking Account as presented, in accordance with Policy JJF.

Move that the Budget Subcommittee recommend that the School Committee complete the outstanding FY27 annual salary review for principals and administrators on individual contracts, including consideration of the Superintendent's recommendations and supporting information, in accordance with Policy GCBA.

Background Information:

As part of a review of School Committee policies containing annual financial and personnel requirements, several required FY27 reviews and approvals remain outstanding.

Policy JFBC – METCO

Policy JFBC requires the School Committee to annually review and approve the proposed METCO budget for the ensuing school year on or before June 30.

The Administration was notified of this requirement during the prior school year. At that time, it was indicated that a year-end review of the FY26 METCO goals, including progress made, accomplishments, and the status of the goals established for the year, would be presented in March, together with information to support FY27 METCO budget planning and approval. That review did not occur. Former Superintendent Crozier subsequently indicated that additional time was needed to develop the information and that the METCO program review and FY27 budget would instead be brought forward in June, prior to the June 30 policy deadline. Neither was subsequently presented to the School Committee. As a result, the FY27 METCO budget remains outstanding for School Committee review and approval.

Policy JJF - Student Activity Accounts

Policy JJF requires the School Committee, prior to the start of each school year, to vote on the maximum balance permitted in each school's Student Activity Checking Account. This requirement was identified approximately one month prior to the start of the school year so that the required action could occur within the policy timeline. It was not subsequently placed on a School Committee agenda and remains outstanding.

Policy GCBA - Professional Staff Salary Schedules

Policy GCBA requires salaries for principals and administrators on individual contracts to be reviewed annually prior to July 1. The Committee will review the status of the required FY27 annual salary review and determine whether any action remains outstanding.

Process for Addressing Outstanding Requirements

Guidance was sought from the Massachusetts Association of School Committees (MASC) regarding how to address annual policy requirements when the specified deadline has passed. MASC advised that the Committee should still complete the required actions. The Budget Subcommittee may review the outstanding matters and make recommendations for subsequent action by the full School Committee.

The Budget Subcommittee will also discuss establishing an annual calendar of policy-required financial and personnel reviews and approvals under "Future Agenda Items" of the September 4, 2026 agenda. The purpose is to ensure that the Administration proactively provides required information sufficiently in advance of policy deadlines to allow for appropriate Subcommittee review, when applicable, and timely action by the full School Committee.

Attachments:

1- File: JFBC - METCO
2-FY27 METCO Budget approval for SC.pdf

3- File: JJF - STUDENT ACTIVITY ACCOUNTS
4- File: GCBA - PROFESSIONAL STAFF SALARY SCHEDULES

Action: XX **Report:** **Discussion:** XX

<u>File:</u> JFBC - METCO

The Sudbury Public Schools, in cooperation with the State Department of Education and the Metropolitan Council for Educational Opportunity, Inc. (METCO), agree to provide instruction in the Sudbury Public Schools for Boston children wishing to pursue their education in Sudbury.

The Sudbury Public Schools support the purposes of METCO, as stated in the METCO Handbook under METCO PROGRAM STANDARDS:

METCO is a state-funded program which provides:

1. An opportunity for an integrated public school education for urban black and other minority children from racially imbalanced schools in Boston by placing them in suburban schools;
2. A new learning experience for suburban children;
3. A closer understanding and cooperation between urban and suburban parents and other citizens in the Metropolitan Boston Area.

In order to gain the fullest benefit from this program, preferably, students will enter at grade K, 1, 2, or 3 on a space available basis. The goal is to evenly distribute students within each school and grade level while avoiding racial isolation.

The School Committee will annually review and approve the proposed METCO budget for the ensuing school year on or before June 30th.

The METCO Program will be in each school.

The continuance of the METCO Program in Sudbury is dependent upon State funding.

Sudbury Public Schools
40 Fairbank Road
Sudbury, Massachusetts 01776
Phone: (978) 639-3211

Annette Doyle
Interim Superintendent of Schools
annette_doyle@sudbury.k12.ma.us

Buckner Creel
Acting Director of Business and HR
buckner_creel@sudbury.k12.ma.us

To: School Committee
From: Buckner Creel
Acting Director of Business and Human Resources

Date: July 23, 2026

Re: **FY27 METCO Budget approval**

METCO Budget For the Committee's review and applicable action, I am providing the following FY27 METCO Budget.

The METCO budget for FY27 was originally submitted to DESE for approval based on the FY26 grant, as the transportation costs were not known at the time of application. Below is the FY27 METCO grant budget in the as initial application:

Budget 6/23/2026	Narrative Description
$ 119,305	METCO Director
$ 40,195	Bus Monitor- Elementary
$ 36,000	Bus Monitor- Middle School
$ 31,564	Elementary METCO Co-ordinator- to be hired
$ 40,511	Middle School METCO Coordinator
$ 23,601	Extended day/year services for students at METCO Inc and Boys and Girls Club $3540.00, Sudbury Extended Day for students before and afterschool care $18561.00 at 3 schools, Academic Tutoring for students with Ann's Christian Learning $1500.00
$ 500	Student supplies for Tenacity Challenge, Family Engagement events, and classroom instruction
$ 2,025	MDA dues $350.00, MDA conferences $900, IDEAS Wksp $600, WELN $175.00
$ 233,697	Daily transportation for students with First Student $232,696.80. Cell Phones for Bus Monitors $1000.00
$ 527,398	**total grant allocation**

The recent METCO bus competition resulted in increased bus prices for FY27, requiring an amendment to the METCO grant. For the Committee's information, the amended budget is below:

Budget pending amendment 9/1/2026	Amended Narrative Description
$ 119,305.00	METCO Director
$ 45,750.00	Bus Monitor - Elementary
$ 36,000.00	Bus Monitor - Middle School
$ 40,511.25	Middle School METCO Coordinator
$ 23,601.00	Extended day/year services for students at METCO Inc and Boys and Girls Club $3540.00, Sudbury Extended Day for students before and afterschool care $18561.00 at 3 schools, Academic Tutoring for students with Ann's Christian Learning $1500.00
$ 2,448.27	Student supplies for Tenacity Challenge, Family Engagement events, and classroom instruction
$ 2,225.00	MDA dues $400.00, MDA conferences $1050, IDEAS Wksp $600, WELN $175.00
$ 257,557.48	Daily transportation for students with First Student $232,696.80. Cell Phones for Bus Monitors $1000.00
$ 527,398.00	**total grant allocation**

Recommend that the School Committee VOTE to approve the FY27 METCO budget as presented.

FY28 METCO budget planning The METCO grant request for proposals (RFP) is typically not issued until the DESE proponents have sufficient information on the amount the Commonwealth Legislature will include in the upcoming fiscal year for METCO expenditures to be confident in the school district allocations. This year, the RFP for the FY27 grant was posted on 11 June 2026, with a response deadline of 26 June 26, an earlier posting date than the last several years. This posting date is the date Our application was approved on 1 July 2026.

I have every reason to believe this pattern will continue in the future. The Committee's last meeting before 30 June 2026 was on 15 June 2026, and this pattern is likely to continue as well, making the requirement to approve the METCO budget by 30 June virtually impossible. Perhaps the Committee should review Policy JFBC and determine if the June reporting requirement should be changed in some way.

Buckner Creel
Acting Business Director

<u>File</u>: JJF - STUDENT ACTIVITY ACCOUNTS

Student funds may be raised to finance the activities of authorized student organizations. Student activity funds are considered a part of the total fiscal operation of the District and are subject to policies established by the School Committee and the Office of the Superintendent. The funds shall be only for the benefit of students and managed in accordance with sound business practices, which include accepted budgetary, accounting, and internal control practices. The Superintendent shall ensure that, annually, all Principals and student organizations receive a copy of this policy as well as a copy of established procedures for control of receipts and expenditures that meet or exceed DESE guidelines.

In compliance with Massachusetts General Law, the School Committee:

1. Authorizes the Principals to accept money for recognized student activity organizations, which currently exist, or as from time to time may be revised. All funds received for student activities must be deposited into the Student Activity Agency Account and no funds shall be directly deposited to a Student Activity Checking Account except from the Student Activity Agency Account.

2. Authorizes the Town or District Treasurer to establish and maintain a Student Activity Agency Account(s) which is to be audited as part of the Town's annual audit. The interest that is earned on such accounts shall be maintained in the Agency Account and distributed annually among the Student Activity Checking Accounts as directed by the procedures established by the Superintendent.

3. Authorizes Student Activity Checking Accounts for use by the Principals with specific maximum balances established annually for each school by vote of the School Committee. Payments for expenditures shall be made, whenever possible, by check, debit, or EFT directly from the Student Activity Checking Account. Reimbursements to personal credit card holders shall require the prior authorization of the Superintendent. Signatory authorization for Student Activity Checking Accounts shall be restricted to the Principal and (Superintendent or Treasurer). Student Activity Checking Accounts shall be audited annually in accordance with DESE guidelines.

4. Directs Principals to provide the Treasurer with a bond in an amount agreeable to the Treasurer.

5. Shall annually, prior to the start of each school year, vote to establish or change the maximum balance that may be on deposit in each Student Activity Checking Account.

For accounts with maximum balance limits that exceed $25,000.00, the School Committee shall consider, in accordance with DESE guidelines, that an audit be conducted by an outside audit firm every three years.

Inactive Student Activities

When a student activity ceases to be active for a period of three years or more the Principal or other authorized administrator shall require the following actions:

1. Obtain written notice from the faculty advisor or student officer that the activity will cease to be a viable account. If unable to obtain such notification the Principal shall request action to close the account from the School Committee.

2. Identify in writing all assets of the student activity. The disposition of any assets shall be determined by the School Committee and may not benefit specific individuals.

3. Annually notify all students of the required actions if an activity ceases to exist.

Student Activity Deficits

Individual student activity accounts are not permitted to be in a deficit position. Whenever a deficit exists that is not the result of timing, the Superintendent shall recommend remedial action to the School Committee in a timely manner.

SOURCE: MASC - Updated 2021

LEGAL REFS: MGL 71:47

CROSS REFS: JJA – Student Organizations
DIE, Audits

<u>File</u>: GCBA - PROFESSIONAL STAFF SALARY SCHEDULES

<u>Teachers</u>

The School Committee will adopt a salary schedule for regular teaching personnel as part of the contract negotiated with the teachers' bargaining unit. The schedule will be designed to recognize and reward training and experience and encourage additional study for professional advancement.

<u>Principals and Administrators on Individual Contracts</u>

Salaries will be reviewed annually prior to July 1. The School Committee, with the advice of the Superintendent, will establish levels of compensation for each position based on the circumstances, dynamics, and requirements of each position. It is the responsibility of the Superintendent to present evidence to the School Committee to support recommendations for salary increases.

SOURCE: MASC - Updated 2022

LEGAL REFS.: M.G.L. 71:40; 71:43

CROSS REF.: GCBB, Employment of Principals

CONTRACT REF.: Teachers' Agreement

Approved by Sudbury School Committee: October 2, 2023

Sudbury Public Schools
Budget Subcommittee Meeting

Date: September 4, 2026

Agenda Item:

1. Business and Policy Matters
   G. Policy DIE: FY25 Audit
      1. Update on status and anticipated completion of the School Department FY25 audit and timeline for Budget Subcommittee review of audit findings and recommendations.

Recommendation:

Background Information:

Policy DIE provides that an audit of the School Department's accounts should be conducted annually and that the School Committee should consider recommendations made by the auditor related to the recording and safeguarding of School Department assets.

As part of reviewing compliance with the Committee's financial policies and establishing a regular annual review process, the Budget Subcommittee requested an update on the status of the School Department's audits.

The Town's FY2025 audit has been completed; however, the separate School Department FY2025 audit remains in progress. According to Assistant Town Manager/Finance Director, the auditors are working with the District to obtain outstanding information needed to complete the audit. FY2026 audit work is expected to begin in October.

The Budget Subcommittee will review the status of the outstanding FY2025 School Department audit and discuss timeline of when the FY25 audit is expected to be completed and when it will be ready for Budget Subcommittee discussion in accordance with Policy DIE.

Attachments:

1- File: DIE - AUDITS

Action: **Report:** **Discussion:** XX

<u>File</u>: DIE - AUDITS

An audit of the school department's accounts should be conducted annually. In addition, the Committee may request a private audit of the school system's accounts at its discretion.

The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

Sudbury Public Schools
Budget Subcommittee Meeting

Date: September 4, 2026

Agenda Item:

1. Business and Policy Matters
   a. Minutes

Recommendation:

Move to approve the July 31, 2026 Budget Subcommittee minutes as presented/amended.

Background Information:

Attachments:

07312026_Budget Subcommittee Minutes

Action: XX **Report:** **Discussion:** XX

Sudbury Public Schools
Budget Subcommittee Meeting Minutes

Date: July 31, 2026
Location: Training Room; 40 Fairbank Road; Sudbury, MA 01776
Budget Subcommittee Members Present: Karyn Jones, Elizabeth Sues
Administration Present: Annette Doyle, Interim Superintendent; Buckner Creel, Acting Director of Business and Human Resources
Town Administrators: Andy Sheehan, Town Manager; Victor Garofalo, Assistant Town Manager/Finance Director

Member Sues called the meeting to order at 8:00 a.m. Jones and Sues confirmed they were both present.

1. Public Comment
No public comment was offered.

2. Business and Policy Matters

A. Budget Subcommittee Reorganization

The Subcommittee discussed its organizational structure and noted that the Select Board's subcommittees do not designate chairs. Members agreed that the Budget Subcommittee would similarly operate without a designated Chair and would alternate responsibility for preparing meeting agendas and other administrative meeting tasks. No action was taken to elect a Chair.

B. Budget Timeline

The Subcommittee reviewed the proposed FY28 budget timeline and discussed concerns that recent budget cycles have not provided sufficient time for the School Committee to receive information, consider alternatives, hear community feedback, and deliberate before taking final action.

Jones referenced challenges during both the FY26 and FY27 budget processes. During FY26, the elementary principals presented the need for additional administrative support late in the process, leaving the Committee limited time to consider the request or identify potential offsets within the District budget. Given the timing, the Committee ultimately requested an additional $110,000 allocation from the Town to fund the position. Jones noted that earlier consideration would have allowed the Committee to more fully evaluate funding alternatives within its own budget rather than making a late request for additional Town resources.

During FY27 planning, the Committee was presented late in the process with an unexpected projected level-service deficit of approximately $1.6 million, followed by significant proposed reductions and program changes, including the proposed elimination of the SMILE and Explore programs.
The Subcommittee discussed opportunities to begin FY28 budget development earlier. Creel indicated that a level-service budget could be provided in October, while Doyle indicated that providing budget information before mid-November would be difficult.

The Subcommittee also discussed the additional planning that could be necessary if an operating override were contemplated, including development of alternative budget scenarios. Sheehan and Garofalo reviewed the Town's budget timeline and discussed the possibility of a January submission. Sues expressed that extending the regular budget process into January should occur only when necessary rather than becoming standard practice. Jones noted her understanding that School Committee policy contemplates adoption of the budget by the end of December.

Jones and Sues requested follow-up this year on significant FY27 budget decisions to understand what was ultimately implemented and the resulting financial and programmatic impacts. The Subcommittee discussed the value of having this information available as part of FY28 budget development.

The Subcommittee did not vote on a revised timeline. The administration will discuss opportunities to begin portions of the budget process earlier. Subcommittee members will also review budget timelines used by other districts and continue discussing a schedule that allows sufficient time for information, community feedback, consideration of alternatives, and deliberation so that the Committee is not faced with significant budget decisions under compressed deadlines.

C. Overview of RFPs

The Subcommittee reviewed anticipated Requests for Proposals (RFPs) for the 2026–2027 school year, including transportation, food service, and the Superintendent Search Firm.

Transportation RFP: Creel provided an update on the District's upcoming transportation procurements, explaining that there are two components: METCO transportation for Boston-resident students and regular in-district transportation. Creel and Susan Gilson, Lincoln-Sudbury Regional High School Director of Finance and Operations, have met to discuss the upcoming procurements and coordination between SPS and Lincoln-Sudbury.

METCO Transportation: Creel reviewed the anticipated approach for METCO transportation, which is currently provided by First Student. The current plan is for SPS to enter into a separate agreement with METCO, Inc. for the procurement of transportation for SPS students participating in METCO. Creel noted that SPS and Lincoln-Sudbury have used this approach previously and that a separate three-year METCO contract would provide flexibility if different vendors ultimately provide METCO and in-district transportation, as currently occurs in Lincoln.
The District will also review METCO routes and make adjustments based on current enrollment and school assignments, including changes resulting from one school no longer serving as a METCO drop-off location.

Sues asked whether the METCO transportation RFP would include the parent/family bus that provides Boston families transportation to SPS activities and events. Doyle recommended continuing to view the service as a pilot and gathering utilization data before making a longer-term decision, noting that family transportation is separate from transporting students to and from school. Creel noted that because the service is still being evaluated, he would be hesitant to include it in the METCO, Inc. RFP at this time.

In-District Transportation: Creel discussed the upcoming RFP for regular in-district transportation, which SPS coordinates with Lincoln-Sudbury. The current First Student contract is expiring. Creel also discussed the District's longer-term goal of transitioning to electric school buses and its participation in the Massachusetts Clean Energy Center (MassCEC) School Bus Advisory Services Program, which will help identify infrastructure needs, funding opportunities, procurement considerations, and implementation options. Creel noted that the District is not yet positioned to procure an electric fleet because necessary infrastructure, including electrical capacity and transformers, is not in place.

The Subcommittee discussed how to proceed with the upcoming transportation RFP while preserving flexibility as electrification planning progresses. Creel discussed an initial three-year contract with two optional one-year extensions. Sues asked about a two-year contract; Creel noted that a shorter term could result in fewer competitive responses, and Sheehan noted that it could also result in higher pricing. Jones asked whether the RFP could preserve flexibility to electrify individual routes if infrastructure, funding, or grant opportunities become available during the contract period. Jones and Sues supported preserving flexibility, by mutual agreement, to add or subtract routes as opportunities arise. Creel noted that the District could complete the initial three-year term and then reassess whether to exercise the optional one-year extensions based on its progress toward electrification.

After-School and Other Transportation Needs: Jones asked whether the RFP would account for Middle School Principal Jeff Mela's request, raised in the AIM reports, for an after-school bus for students participating in clubs and athletics.

Creel noted that after-school activity transportation is not legally required and discussed the need for additional information regarding demand and utilization. Doyle agreed that additional research and data would help inform the Budget Subcommittee's consideration of whether and how this transportation should be addressed.

Sues also noted outstanding questions regarding whether transportation routes could incorporate the Fairbank Community Center and/or locations used by after-school care providers. Jones and Sues requested that additional information on these transportation needs come back to the Budget Subcommittee before the scope of the RFP is finalized.

Superintendent Search RFP: Creel provided a brief update on the Superintendent Search RFP. He has begun drafting the RFP, with Doyle and Dr. Carol Cavanaugh, Interim Assistant Superintendent, reviewing the document. Creel will provide the draft to Jones and Sues for individual feedback before it is presented to the full School Committee. In response to a question from Jones, Creel noted that the School Committee would typically serve as the evaluation committee for selecting a superintendent search firm.

Food Service RFP: Creel provided a brief update on the Food Service RFP, noting that his immediate priority has been the Superintendent Search RFP. Creel will contact the appropriate regional representative to confirm the timeline and requirements for the food service procurement.
Sues expressed a preference for beginning the process sooner rather than later to allow sufficient time for a competitive RFP and consideration of multiple vendors and food service options. The Food Service RFP will return to the Budget Subcommittee as additional information regarding the timeline becomes available.

D. & E. Budget Transfers and Year-End Financial Reports

Creel explained that approximately $70,000 in over-budget lines needed to be addressed and that approximately $48,000 in available funding represented the largest amount used to offset those balances. The remaining transfers were primarily year-end accounting adjustments to reconcile over- and under-budget lines. Following the transfers, the FY26 budget was essentially fully expended, with a minimal balance remaining.

Sheehan left the meeting at 9:05 a.m. due to another meeting he had to attend.

Creel reviewed the FY26 year-end financial reports, including budget-to-actual results and encumbrances. He noted that some salary balances reflected summer payroll obligations for employees paid over 21 payroll periods and therefore were not available funds.

The Subcommittee reviewed Circuit Breaker funding and historical balances. Creel explained that the District generally spends the prior year's Circuit Breaker reimbursement and may carry forward the reimbursement received during the current fiscal year. The District also uses allowable prepayments of special education expenses as part of the year-end closeout process to ensure eligible Circuit Breaker funds are used within the required timeframe.

The Subcommittee discussed the higher Circuit Breaker balances and prepayments beginning around FY20. Creel noted that the pandemic period was unusual because school closures and lower expenditures contributed to larger available balances and prepayments. Sues noted that FY20 appeared to be an outlier in the historical data.

Jones asked whether the declining balances are expected to continue and whether this could affect the District's ability to use prepayments in future years. Creel explained that Student Services has been conducting a more detailed review of individual IEP-related expenditures and eligible costs when preparing Circuit Breaker submissions. As a result of that work, the District anticipates a higher Circuit Breaker submission and potentially increased reimbursement for FY28. Creel recognized Student Services for its work reviewing eligible expenses.

Sues also asked about the threshold used to identify significant budget-to-actual variances, and the Subcommittee discussed how variances are evaluated based on the size and nature of the account.

F. Review of Budget Subcommittee Reporting

The Subcommittee reviewed the financial reporting it would like to receive on an ongoing basis. Creel asked about the purpose of reporting Chapter 70 and Medicaid revenues, noting that Chapter 70 is received by the Town and the District's General Fund spending authority is based on the amount appropriated at Town Meeting rather than fluctuations in individual revenue sources.

The Subcommittee discussed how tracking these revenues could inform future budget discussions. Sues noted that the reporting package had previously been developed and approved with Sawyer but that the Subcommittee welcomed Creel's recommendations and financial reporting best practices.

Creel also discussed whether certain information, such as METCO funding, could be reported quarterly rather than monthly. The Subcommittee asked Creel to review the reporting package and recommend any changes, including the appropriate reporting frequency for each item.

3. Adjournment

Sues made a motion to adjourn the Budget Subcommittee meeting at 9:34 a.m. Jones seconded the motion.

Jones – Aye
Sues – Aye

Motion passed 2-0.

Minutes respectfully submitted by Karyn Jones.

Sudbury Public Schools
Budget Subcommittee Meeting

Date: September 4, 2026

Agenda Item: 2. Future Agenda Items

a. Review Budget Timeline for School Committee Action Required by Policy, MGL, Contract Expirations, RFPs, and Other Time-Sensitive Approvals

Recommendation:

Background Information:

The Budget Subcommittee was established during the second half of FY26. In addition to the annual operating budget process, School Committee policies, Massachusetts General Laws, contracts, and procurement requirements call for a number of financial reviews, approvals, and votes throughout the year.

These requirements have not been consistently tracked or incorporated into the School Committee's annual budget calendar, and some policy-required reviews and approvals have not occurred within the timelines established by policy, if at all.

This agenda item is intended to identify the full range of budget- and finance-related responsibilities requiring School Committee action and establish when each should occur. This includes policy-required financial reviews and approvals, statutory requirements, contract approvals and expirations, RFP timelines, and other time-sensitive financial actions.

The goal is to develop a comprehensive annual budget and financial calendar that will help both the School Committee and administration plan for and follow the requirements established by School Committee policy, Massachusetts General Laws, contracts, and procurement processes. The calendar will extend beyond development and approval of the FY28 operating budget and help ensure sufficient time for the administration to provide necessary information and for the School Committee to conduct required reviews, discussions, approvals, and votes.

Attachments:

1. School Committee Annual Governance and Responsibilities Timeline.pdf
2. Budget Related_Annual Governance and Responsibilities Timeline.pdf
3.. DRAFT Rolling Agenda

Action: **Report:** **Discussion:** XX

Sudbury School Committee Annual Governance and Responsibilities Timeline

Timing	Policy/MGL/SC Handbook/DESE	School Committee Action / Confirmation of Administration Compliance
IMPORTANT DATES		
10/31/2026	Contract with Interim Director of Business	The contract describes the assignment as an anticipated three-month period and specifically includes providing transition support to a subsequent “permanent or interim Director of Business and Human Resources,” if necessary
6/30/2027	Contract with Interim Assistant Superintendent	The contract specifically excludes any rollover provision, as it is for one year.
6/30/2027	Contract with First Student Expires	
6/30/2027	Food Service Contract Expires	
6/30/2027	Director of Business Contract Expires	Needs to be notified by March 1, 2027 whether contract will be renewed.
6/30/2028	SEA Contracts Expire (Unit A, Unit B, Unit C)	
6/30/2028	Nurses Contract Expires	
6/30/2029	Extended Day Contract Ends	Option to renew for one year, twice
6/30/2030	Director of Student Services Contract Expires	Needs to be notified by March 1, 2030 whether contract will be renewed
May-June:	**Close of Current Year / Preparation for Next Year**	
Before Annual Town Meeting	SC Handbook - PAC Annual Review	SC liaison(s) meet with PAC leadership annually, prepare a written memo summarizing engagement, recommendations, and areas for improvement, and place the memo in a public SC meeting packet for acknowledgment/discussion.
May, first regular meeting after Annual Town Meeting	BDA – School Committee Organizational Meeting / SC Handbook	Elect Chair and Vice-Chair for one-year terms; approve subcommittees and liaison assignments. Policy BDA specifically places the organizational meeting at the first regular meeting following Annual Town Meeting
May, first regular meeting after Annual Town Meeting	MASC Best School Committee Practices	School Committee does annual vote on its Operating Protocols and/or opens discussion to revise
May	CBI / SC Handbook - Superintendent Goals & Evaluation	Superintendent provides annual summative report in May; SC completes evaluation in June. Superintendent goals for the upcoming year should also be developed by June for SC approval.
May	JFBB-1, School Choice	Hold Public Hearing to review participation in School Choice. Must be done before June 1.
May - June	IHCA, Summer Schools	Administration brings forward proposed summer programs; all summer programs require annual School Committee approval.
June	JFBB-1, School Choice	If vote to participate in School Choice, fist required lottery/drasing, First required lottery/drawing, if applications exceed spaces, occurs during the last week of school but no later than July 1.
June	BBC, Executive Session Minutes: Quarterly Review (Q4)	Chair and Superintendent review Executive Session minutes for possible declassification at least quarterly. Any minutes recommended for release are brought to the School Committee for a vote.
June	JJH, Overnight/late-night student travel	requires prior SC approval, including initial approval before fundraising for the trip. The 8th Grande Washington D.C. field trip is typically approved each spring for the next school year

June	GCBA, Professional Staff Salary Schedules	Before July 1, the School Committee is to review compensation for principals/administrators on individual contracts. The policy says salaries are reviewed annually prior to July 1, with the School Committee establishing compensation levels.
June	JFBC, METCO	Review and approve the proposed METCO budget for the ensuing school year on or before June 30.
June	M.G.L. c.40 §4E, Education Collaboratives:Quarterly Report (Q4)	Collaborative representative provides the fourth-quarter update to the School Committee at an open meeting.
June - July	SC Handbook - School Calendar	Administration presents the required annual analysis of student/staff absence data. SC reviews the data and instructs the Superintendent regarding development of the next proposed calendar. At least every five years, administration also conducts the instructional-staff observance survey.
July-August	**Start of Fiscal/School Year**	
July	School Committee Handbook	SC workshop on goal setting
July	CBI, Superintendent Evaluation; School Committee Handbook	Provide goals for the upcoming FY which can include DESE and professional improveement
July	Contracts/RFP Calendar Review	Administration provides the School Committee with an updated multi-year list of significant contracts, leases and RFPs under School Committee authority, including expiration dates, renewal/option years, required procurement lead time, anticipated RFP release, anticipated award date and any School Committee action required. This should inform the following year's agenda and budget calendar.
July-August	DI / DBJ – Q4 / Year-End Budget Report	Administration presents the Q4/final fiscal-year report, including final or substantially final expenditures, encumbrances, year-end results, major variances from budget, transfers, and any funds returned to the Town. SC reviews the prior-year financial results and incorporates findings into future budget planning.
July - August	BGD / CHCA / SC Handbook – Family Handbook	Vote to approve the SPS Family Handbook annually before school begins. Your SC Handbook expressly says this must occur prior to each school year. Policy BGD separately says student/staff handbooks containing standards of conduct are reviewed and approved annually by the School Committee.
July - August	JFF, Student Activity Accounts	Prior to the start of the school year, vote annually to establish/change the maximum balance permitted in each Student Activity Checking Account. In addition to the SC vote on maximum account balances, administration confirms that principals/student organizations received the policy and established receipt/expenditure procedures for the year and that Student Activity Checking Accounts are scheduled for the required annual audit.
August	IHBG, Home Education Programs	Administration presents annual home-education applications for School Committee approval.
August	SC Handbook - EpiPen Application	Vote annually to authorize the Chair and Superintendent to sign the application for school personnel to administer epinephrine.
August	EBC - Emergency Plans	Administration confirms the Superintendent has completed the annual review of the emergency response sequence with local police and fire officials. There is also an 3-year requirement to submit emergency plans to police, fire, and DESE by September 1, or when changes occur.
September - October:	**Goals, Improvement Plans and Opening-Year Governance and Responsibilities**	
Fall - Winter	DB.DBC/DBD - Budget	Develop annual operating budget and multi-year operating/capital projections

September	DB / DBD / DBJ / DI: Budget Reset & Beginning-of-Year Reconciliation	Administration presents a beginning-of-year reconciliation of the budget previously adopted by the School Committee against the final appropriation and current-year information, including updated salaries/positions, enrollment, grants/revenues, known contractual costs, encumbrances, and other material changes since budget adoption. SC reviews the updated budget position and votes on any transfers or other adjustments requiring School Committee approval.
September	BEC, Executive Session Minutes: Quarterly Review (Q1)	Chair and Superintendent conduct quarterly review for possible declassification; SC votes on minutes recommended for release.
September	M.G.L. c.40 §4E / SC Handbook – Education Collaboratives	Annually appoint one person for each education collaborative. The appointee must be an SC member or Superintendent. Your Handbook says SPS typically appoints the Superintendent in September. State law requires each member SC to appoint its collaborative board member annually. Newly appointed collaborative board member completes DESE-required collaborative-board training within 60 days of collaborative appointment.
September	BDFB-R SEPAC, SC Handbook	SEPAC and other Parent Advisory Councils are invited to present to the School Committee at least once annually, beginning with an invitation at the start of each school year.
September	EBCD - Emergency Closings	At the start of the school year, the administration must inform students, families and staff of emergency-closing notification procedures. This is administrative compliance, not an SC vote.
September - October:	Contracts/RFPs Expiring Within 18–24 Months	Administration presents upcoming major contract expirations and proposed procurement timelines. SC identifies any policy, service-level, program, cost, accessibility, transportation, or other priorities it wants considered before an RFP is drafted.
October	DESE Enrollment, OCtober 1 deadline	Report to the School Committee regarding enrollment as this is provided to DESE and will help with the next year's budget planning
October	M.G.L. c.40 §4E, Education Collaboratives: Quarterly Report (Q1)	Collaborative representative provides the fourth-quarter update to the School Committee at an open meeting.
October	BDFA - School Councils	School councils must meet within 40 days. This is primarily administrative/school-level, but the School Committee previously approves the representative process for formation of the councils.
2026, November	Transportation RFP	Current joint SPS/Lincoln-Sudbury transportation contract expires June 30, 2027. Review/finalize SPS priorities and specifications for the replacement transportation RFP, including service requirements, optional services and any electric-bus alternatives the Committee wishes evaluated.
2029–30 School Year	Extended Day Contract / Lease Decision	Current Extended Day lease runs through the end of the 2029–30 school year. School Committee should determine sufficiently in advance whether to exercise either available one-year extension or begin a new procurement. If a new RFP is anticipated, begin substantive planning no later than the prior school year. The RFP permits two additional one-year extensions, and the School Committee is specifically identified as the body that may extend the lease.
November - January:	**Budget and Financial Planning**	
November	BDFA-E School Improvement Plans	Each school prepares an annual School Improvement Plan and submits it to the Superintendent for approval no later than the fall. The SC does not approve the plan under your policy, but the policy says plans should be made available to the School Committee for review/alignment.

November - December	IC/ICA + SC Handbook – School Calendar	Administration presents the proposed school calendar and SC reviews and votes to approve it. Your Handbook requires annual SC approval and allows approval of up to two years at once
December	DBC + SC Handbook	Hold at least one public budget presentation and the legally required public hearing before adopting/submitting the budget. Handbook says hearing must happen in December.
December	DBC	Final submission deadline is coordinated with Select Board/Finance Committee; policy notes the Select Board can impose a deadline as early as December 31.
December	DIE, Audits	Annual audit of school department accounts; Committee considers auditor recommendations
December - January	M.G.L. c.40 §4E – Collaborative Annual Report & Audit	Each collaborative must send its annual report, audited financial statements, and management letter to each member School Committee. I would calendar receipt/review in January even though the SC is not necessarily voting to accept the collaborative's audit.
December - January	M.G.L. c.40 §4E, Education Collaboratives: Quarterly Report (Q2)	Collaborative representative provides the fourth-quarter update to the School Committee at an open mee
December - January	BEC, Executive Session Minutes: Quarterly Review (Q2)	Chair and Superintendent conduct quarterly review for possible declassification; SC votes on minutes recommended for release.
January	School Committee Handbook	Mid-Year Evaluation of Superintendent and Superintendent SMART Goal Update
January	School Committee Handbook	Mid-Year School Committee SMART Goal Update
January - February	DI / DBJ – Quarterly Budget Report	Administration presents the Q2 budget report with YTD expenditures, encumbrances, projections/forecast, significant variances, and applicable budget transfers. SC reviews the report and considers whether current-year trends affect the proposed next-year budget.
February-April:	**Evaluation, Program Review and Spring Planning**	
Spring	BDFA-E, School Improvement Plans	Each school is requested to present an update to the School Committee on progress during the following spring
February-March	Student Opportunity Act / DESE	Administration prepares the annual SOA Plan Progress Report. For FY26, DESE required submission by April 1; SOA three-year plans are on a three-year cycle with annual progress reports in subsequent years.
March	BEC, Executive Session Minutes: Quarterly Review (Q3)	Chair and Superintendent conduct quarterly review for possible declassification; SC votes on minutes recommended for release.
March	M.G.L. c.40 §4E, Education Collaboratives: Quarterly Report (Q3)	Collaborative representative provides the fourth-quarter update to the School Committee at an open mee
Every three year SOA Plan Cycle	M.G.L. c.69 §1S / 603 CMR 55.03	Superintendent develops the three-year SOA plan in consultation with the School Committee, with stakeholder input, and the School Committee must vote on the three-year plan. The current cycle is FY25–FY27; the next new-cycle plan should therefore be placed on the tracker when DESE issues the next-cycle guidance.
February - April	RFP/Bid Evaluation and Award, As Applicable	For procurements scheduled for the following school/fiscal year, administration provides the Committee with the procurement status and, where the School Committee is the awarding/contracting authority, brings the recommended award and contract forward for vote with sufficient time for transition and implementation.

Every two years	JLCD, Medication Policy	District Nurse Leader and Superintendent periodically review effectiveness and report to the SC; the policy and procedures must be reviewed at least every two years and whenever laws/regulations or district practices change.
Every three years	ADF, Wellness	Wellness Policy undergoes triennial review/update with the School Committee; annual implementation/public communication also occurs.
April	JFBB-1, School Choice	Administration determines the number of spaces available for School Choice students. This is administrative, but it leads directly into SC action.
April-May	DI / DBJ – Quarterly Budget Report (Q3)	Administration presents the Q3 budget report with YTD expenditures, encumbrances, year-end forecast, significant over/under-spending, applicable transfers, and anticipated year-end balance. SC reviews and discusses any corrective action or transfers requiring SC approval.
As-Needed / Triggered School Committee Actions		
Monthly	DK / SC Handbook - Warrants	Committee reviews monthly AP warrant lists; Chair signs payroll warrants as required by the SC Handbook/practice.
New/changed professional positions	GCA	SC creates/abolishes professional positions and approves the job description whenever a position is established or modified.
Appointments Under BBA	BBA	Superintendent, Assistant/Associate/Deputy Superintendent, School Business Administrator, Special Education Administrator, School Physician, School Nurses and Supervisor of Attendance have specific SC appointment responsibilities under the policy.
Home-School Proposals	IHBG	School Committee has an approval role when home-school applications arise; families resubmit annually while homeschooling.
Private Schools	LBC	SC formally approves a private school following the required review/presentation process, and renewed approval is required when there are substantial program changes.
Student-teacher arrangements	LDA	initial arrangements with colleges/universities are subject to SC approval.
SC Vacancies	BBBE	notify Select Board within 30 days of a vacancy; joint appointment process follows.
Quarterly	M.G.L. c.40 §4E – Collaboratives	Collaborative representative provides an update on collaborative activities to the School Committee quarterly at an open meeting. This is a significant missing item from your timeline.
Monthly Warrants	SC Handbook, DI, DK	Financial report including YTD expenditures, encumbrances and forecast; payroll and AP warrants.
At least annually	Sudbury Charter	SC must meet jointly with the Select Board at least once each calendar year to share information. The Charter also requires the SC to report on the state of the schools directly to Town Meeting.
Throughout year / annua	IIB – Class Sizes	Superintendent must ascertain anticipated K–8 class sizes annually and report them to SC; updates on actual class numbers/sizes are also provided from time to time. SC periodically reviews/approves class-size guidelines.

ADA	ADA, Accessibility Compliance: Disagreement Resolution	f a disagreement arises under the District's accessibility/ADA compliance process that cannot be resolved administratively, the matter is referred to the School Committee for review/action in accordance with the policy. Administration should notify the Chair when the provision is triggered so the matter can be appropriately placed on an upcoming agenda.
Contracts	RFP Awards and Extensions	SC reviews and votes on contracts, leases, RFP awards, renewals or extensions when the School Committee is the awarding/contracting authority or the governing document requires SC approval.
Transportation	EEA / Procurement Documents	School Committee participates in required approval/award and contract execution for transportation services. Track contract expiration and begin procurement planning well in advance.
Contracts	Extended Day Lease	SC approves award and any permitted extensions of the Extended Day facilities lease. Current awarded lease covers 2027–2030 with two possible one-year extensions
Budget Transfers	DBJ, Budget Transfers	SC considers transfers recommended by the Superintendent as periodic budget reconciliation requires.
Collective Bargaining Agreements / MOAs		SC votes to ratify collective bargaining agreements, memoranda of agreement and other labor agreements requiring Committee approval.
Facility	KF, Facility Use Fee Schedule	SC approves changes to the District's facility-use fee schedule.
Facility	FF, Naming/Renaming Facilities	SC acts on naming or renaming of schools, buildings, rooms or other District facilities as required by policy.

Administration is to Provide the Following Implementation Documents When Asked Per Policy*

Policy	Implementation Document / Guidance	
IJNDG	AI Administrative Procedures / Guidelines	
IMDA	Religious & Cultural Observances Implementation Guide	
IMDA	Annual District Observances Calendar	
JICFB	Bullying Prevention & Intervention Plan	
JICFB	Bullying/Cyberbullying Reporting / Investigation Form	
JKAA	Physical Restraint / Time-Out / Seclusion Procedures	
JLC	Medical Emergency Response Plan	
JLC	Emergency Procedures Handbook	
JLCD	Medication Administration Procedures	
JLCE	Student Allergy Protocol	
KI	Visitor Check-In / Building Access Procedures	
KI	Classroom / Educational Program Observation Procedures	
KF	Facility-Use Procedures / Regulations	
KF	District-Wide Building Use Application / Agreement	
KF	Facility-Use Fee Schedule	
JICJ	Technology Exemption Procedures	
JJF	Student Activity Account Procedures	
JJA	Student Organization / Club Guidelines	
JJIB	Interscholastic Athletics Safety Regulations	
JICE	Student Publications Review Guidelines	
EBC	Emergency Preparedness / Response Plans	

EBAB	Integrated Pest Management Program / Procedures	
ECAB	Public Access to Buildings & Grounds Procedures	
EC	School Property Management / Inventory / Safeguarding Procedures	
DK	Payment / Claims Processing Procedures	

Budget Related Items

This rolling agenda identifies School Committee matters with a direct connection to budgeting and financial planning, including annual budget development, financial reporting, contracts and RFPs, collective bargaining, staffing costs, audits, transportation, leases, and other multi-year financial obligations. It is intended to help the Budget Subcommittee anticipate upcoming work, begin discussions early, and make recommendations to the full School Committee when appropriate. The items were drawn from the School Committee Annual Governance and Responsibilities Timeline and supplemented by relevant contracts, School Committee policies, the School Committee Handbook, Massachusetts law, collective bargaining agreements, and procurement documents. Inclusion on this agenda does not necessarily mean the Budget Subcommittee or School Committee must vote on an item; some are included for planning, monitoring, or oversight.

Timeline/ Due Date	Policy/MGL/Source	Budget Subcommittee Item / Purpose
10/31/2026	Interim Director of Business Contract	Contract expires October 31, 2026. Consider any financial/organizational implications of transition to a permanent or subsequent interim Director of Business and Human Resources.
6/30/2027	Interim Assistant Superintendent Contract	Contract expires June 30, 2027. Consider position and associated personnel cost as part of FY28 staffing/budget planning.
6/30/2027	Transportation Contract / First Student	Current transportation contract expires. Track RFP development, service assumptions, projected costs and award timeline.
6/30/2027	Food Service Contract	Current food service contract expires. Track procurement timeline, financial assumptions and any School Committee action required.
6/30/2027	Director of Business Contract	Contract expires June 30, 2027; notice regarding intent to renew is due by March 1, 2027. Consider compensation and FY28 budget implications.
6/30/2028	SEA Collective Bargaining Agreements	Unit A, B and C agreements expire. Track bargaining timeline and incorporate known/anticipated personnel costs into multi-year forecasts.
6/30/2028	Nurses Collective Bargaining Agreement	Agreement expires. Track bargaining timeline and financial implications in multi-year projections.
6/30/2029	Extended Day Contract/Lease	Current agreement ends with two possible one-year extensions. Track financial performance, lease terms, extension decision and timing of any future procurement.
June	GCBA – Professional Staff Salary Schedules	Review compensation for principals/administrators on individual contracts before July 1; SC establishes compensation levels.
June	JFBC – METCO	Review proposed METCO budget for ensuing school year before June 30.
July	Contracts/RFP Calendar Review	Review multi-year calendar of significant contracts, leases and RFPs: expiration dates, options, procurement lead times, anticipated RFP and award dates, and required SC action. Use it to inform the budget calendar.
July–August	DI / DBJ – Q4/Year-End Budget Report	Review final/substantially final expenditures, encumbrances, year-end results, major variances, transfers and funds returned to Town; identify implications for future budgets.

July–August	JJF – Student Activity Accounts	Review annual maximum checking-account balances and required annual audit.
Fall–Winter	DB / DBC / DBD – Budget	Develop annual operating budget and multi-year operating/capital projections.
September	DB / DBD / DBJ / DI – Budget Reset & Beginning-of-Year Reconciliation	Reconcile adopted budget with final appropriation and current information: salaries/positions, enrollment, grants/revenues, contractual costs, encumbrances and other material changes. Identify transfers/adjustments.
September–October	Contracts/RFPs Expiring Within 18–24 Months	Review upcoming major contract expirations and procurement timelines. Identify service levels, costs, accessibility, transportation and other priorities **before** specifications are drafted.
October	DESE Enrollment	Review October 1 enrollment data and implications for following-year budget planning.
November	Transportation RFP	Review/finalize priorities and specifications for replacement transportation RFP, including service requirements, optional services and electric-bus alternatives to be evaluated.
December	DBC – Budget	Public budget presentation/hearing prior to adoption/submission. Track budget development and recommendations leading to hearing.
December	DIE – Audits	Review annual school department audit and auditor recommendations with potential financial-control/budget implications.
December–January	M.G.L. c.40 §4E – Collaborative Annual Report & Audit	Review collaborative annual report, audited financial statements and management letter, particularly assessments/cost implications.
January–February	DI / DBJ – Q2 Budget Report	Review YTD expenditures, encumbrances, forecast, significant variances and transfers; determine whether current-year trends affect proposed next-year budget.
February–April	RFP/Bid Evaluation and Award	Track procurement status for following fiscal year. Review financial implications and recommendations before contracts requiring SC approval are awarded.
April–May	DI / DBJ – Q3 Budget Report	Review expenditures, encumbrances, year-end forecast, significant over/underspending, transfers and anticipated year-end balance.
Monthly	DI / DK – Warrants/Financial Reporting	Review YTD expenditures, encumbrances and forecast; review AP/payroll warrants as applicable.
As Needed	GCA – New/Changed Professional Positions	Review budget impact of proposed new, eliminated or materially changed professional positions before SC action.
As Needed	Contracts / RFP Awards & Extensions	Review contracts, leases, RFP awards, renewals and extensions when SC is awarding/contracting authority; assess current and future-year financial obligations.
As Needed	EEA / Transportation Procurement	Review transportation procurement, contract award/execution and associated cost/service assumptions.

As Needed	Extended Day Lease	Review financial terms and recommendation for award or permitted extensions.
As Needed	DBJ – Budget Transfers	Review transfers recommended by Superintendent as budget reconciliation requires.
As Needed	Collective Bargaining Agreements / MOAs	Track and understand financial impact of CBAs, MOAs and other labor agreements requiring SC ratification.
As Needed	KF – Facility Use Fee Schedule	Review financial analysis and proposed changes to district facility-use fees before SC approval.