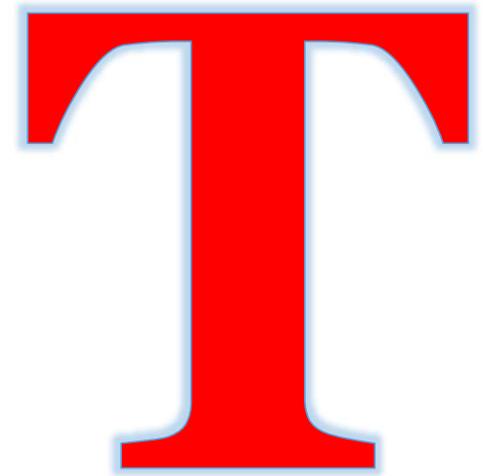


FY26
Tewksbury
Public Schools
Budget

March 10, 2025



FY26 School Department Budget

District Strategy

The Tewksbury Public Schools Community believes that our educational program will reflect our collective Vision of a Learner. Our consistent observable growth among our students and staff will be evident in the achievement of academic, social, and emotional success in school and far beyond.

FY26 School Department Budget

Theory of Action

When the Tewksbury Public Schools prioritizes a Vision of a Learner that focuses on creative problem solving, collaboration, and effective communication, then all students will experience innovative, inclusive, equitable, and student-centered instruction prioritizing academic, social and emotional positive outcomes.

FY26 School Department Budget

School Budget Consists
of 4 Major Parts

- **Managed by the Schools**
 - Salary
 - Operating
 - Capital Outlay
- **Managed/Shared with the Town**
 - Fixed Costs

FY26 School Department Budget

School Budget Consists
of 4 Major Parts

- **Managed by the Schools**

- Salary
- Operating
- Capital Outlay

- **Managed by the Town**

- Fixed Costs

FY26 School Department Budget



- The School Budget process is a FLUID one
- It reflects the plan of the District to best address its prioritized needs and goals, using the resources available suited for each need **at that moment in time**
 - These needs are **CONSTANTLY** changing
 - These resources are **CONSTANTLY** changing
- Our budget will change to reflect these changes between now and Final Approval

FY26 School Department Budget



- The School Budget is part of the overall **TOWN Budget** for the Town of Tewksbury. It is reviewed, and recommended for approval to the Town Manager and the Finance Committee by the School Committee
- The Finance Committee then recommends approval of a TOWN budget to Town Meeting in May each year. When Town Meeting approves the budget, funds are appropriated for each Town Department, including Schools.
- ***The final, actual approval of funds for School and ALL Departments rests with the residents who attend Town Meeting***

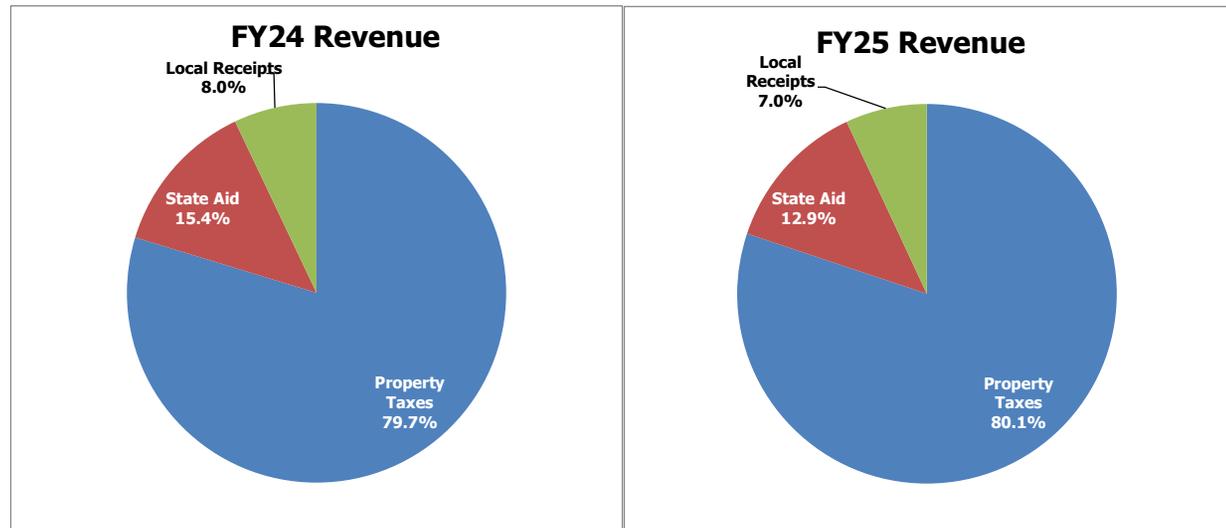
FY26 School Department Budget



Where does School funding come from?

60/40 SPLIT OF NEW REVENUES

**60% - SCHOOLS
40% - TOWN**

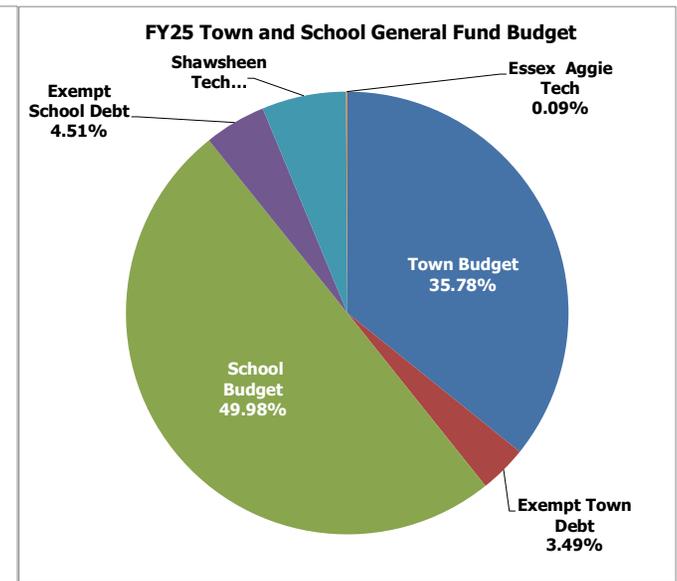
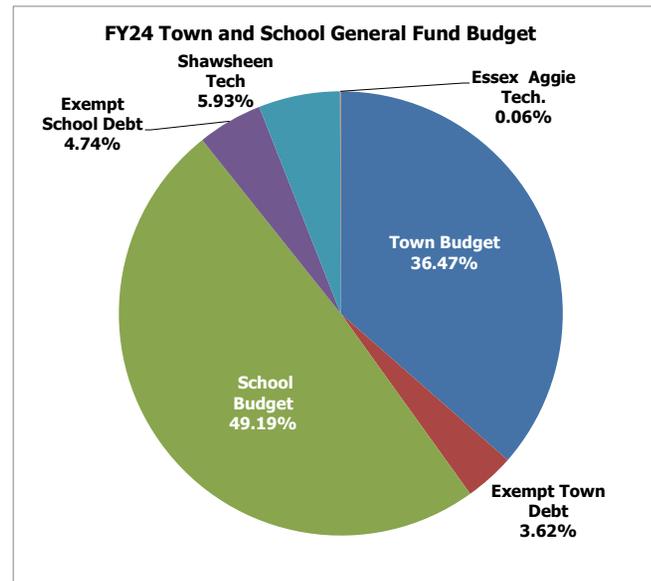


FY26 School Department Budget

Where does our funding come from?



CATEGORY	FY24 %	FY25 %
SCHOOL BUDGET (SAL, OPER, CAP & FIXED)	49.19	49.98
SCHOOL EXEMPT DEBT	4.74	4.51
SHAWSHEEN TECH	5.93	6.15
ESSEX NORTH SHORE TECH	0.06	0.09
TOTAL SCHOOLS	59.92	60.73
TOWN BUDGET	36.47	35.78
TOWN EXEMPT DEBT	3.62	3.49
TOTAL TOWN	40.09	39.27
GRAND TOTAL	100%	100%



FY26 School Department Budget

STUDENT DATA

23-24	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
DEWING	89	141	162													392
HEATH BROOK	57	113	140													310
CENTER				241	261	265										767
RYAN							249	248								497
WYNN									279	241						520
TMHS											168	184	172	191	4	719
OUT OF DIST																72
District	146	254	302	241	261	265	249	248	279	241	168	184	172	191	4	3277

24-25	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
DEWING	86	141	145													372
HEATH BROOK	51	135	114													300
CENTER				303	246	263										812
RYAN							256	244								500
WYNN									262	277						539
TMHS											160	169	190	173	4	696
OUT OF DIST																83
District	137	276	259	303	246	263	256	244	262	277	160	169	190	173	4	3302

ASSUMPTIONS FROM SCHOOL YEAR 2025 TO 2026:

ASSUMES ALL STUDENTS ADVANCE ONE GRADE

ASSUMES SAME ENROLLMENT AT PRE SCHOOL (UNKNOWN)

USING CENSUS FIGURES TO ESTIMATE KINDERGARTEN ENROLLMENT

ASSUMES 100 STUDENT DROP FROM GRADE 8 TO GRADE 9

25-26	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
DEWING	86	140	141													367
HEATH BROOK	51	110	135													296
CENTER				259	303	246										808
RYAN							263	256								519
WYNN									244	262						506
TMHS											177	160	169	190	4	700
OUT OF DIST																88
District	137	250	276	259	303	246	263	256	244	262	177	160	169	190	4	3,284

FY26 School Department Budget

Areas of FOCUS

- Personnel

- Seek opportunities to maximize use of staff based on current student population and enrollment trends
- Transform use of Contracted Services to employees for many areas of Special Ed needs
- Increase balancing of Special Ed programming between PK-1 schools
- Begin to implement the recommendations of the Special Education Audit
 - Trying to re-organize and strengthen programs that will provide more vertically aligned Special Ed programming at each school
 - Re-structuring of PK program to include Therapeutic Learning Centers (TLC) at both PK-1 schools

- Operational

- Searching for opportunities in transportation, utilities, technology, supplies, maintenance
- Trying to keep ahead of rising trends

- Technology

- Communications
 - Improve/Consolidate systems
- Continue Smartboard to Cleartouch conversion districtwide
- Provide inventory for 1-to-1 device program

- Building Improvements

- Forced to reduce Capital Outlay Budget in order to meet Salary and Operational needs.
 - Future Capital projects will require funding via Town Meeting articles
- Needs of HB & DEW
 - To get through 6-10 years
- Building & Grounds Systems
 - HVAC, Electric, Plumbing, Security, Intercom/PA, Phone (VOIP), Age Appropriate Playground (HB)

FY26 School Department Budget

OUR Process

SALARY – Typically 70% of Budget

- Start with current payroll roster
- Advance all steps/lanes/longevity per contracts

Group	FY2026 INCREASES BY GROUP			
	COLA	STEPS	LONG	TOTAL
AIDES - EDUC. SUPPT. PERS.	\$ 130,088	\$ 66,976	\$ 6,500	\$ 203,564
CUST/MAINTENANCE	\$ 91,943	\$ 35,576	\$ 1,200	\$ 128,719
FOOD SERVICES	\$ 14,425	\$ 8,414	\$ -	\$ 22,839
NON - UNION	\$ 134,129		\$ 8,900	\$ 143,029
NURSES	\$ 27,855	\$ 5,862	\$ 900	\$ 34,617
SECRETARIES	\$ 28,659	\$ 40,904	\$ 1,400	\$ 70,963
TEACHERS	\$ 965,246	\$ 362,482	\$ 20,800	\$ 1,348,528
UNION ADMIN	\$ 30,465	\$ 6,274	\$ 575	\$ 37,314
TOTAL	\$ 1,422,810	\$ 526,488	\$ 40,275	\$ 1,989,573

FY26 School Department Budget

OUR Process

SALARY – Typically 70% of Budget

- Adjust for Retirements/Resignations
- Align employees paid from Grant/Revolving accounts appropriately
- Examine all Part-Time, Overtime, “extra” duty accounts versus historical actuals, looking for opportunities or shortfalls
- **Review with Building Principals/Department Heads**
 - Seek efficiencies via scheduling or opportunities for operational changes that could result in savings

FY26 School Department Budget

OUR Process

OPERATING – Typically 28% of Budget

- Adjust for known contractual increases
 - Transportation
 - Utilities
 - Service Contracts (maintenance, therapeutic, ALL areas)
 - Tuition (3.67% increase per OSD)

<u>Area</u>	<u>Result</u>	<u>Note</u>
Maint Contracts	\$ (42,000.00)	Added \$268k via TRANSFER FY25
Other Contracted	\$ 89,281.00	Tech, Athletics, Instr, Administrative
Special Ed Contracted	\$ (245,437.00)	Reduction to Contracted Aides
Transportation	\$ 213,695.00	Year 3 of 3 year contract
Tuition	\$ 734,102.42	Increased Circuit Breaker Spending in FY25 by ~ \$2M
Utilities	\$ -	NET \$0 re-aligned

- Review versus historical actuals, adjust for anomalies
- Review with Building Principals/Department Heads

FY26 School Department Budget

OUR Process

Meet with Town Manager

- Establish amount available from Town in projected new revenues
- Share our initial needs

- Review with Building Principals/Department Heads

FY26 School Department Budget

OUR Process

Other Revenue Sources

- GRANTS/REVOLVING ACCOUNTS – *Proceed with caution* 
 - Must be appropriate for the NEED/USE
 - Is the Revenue going to be RECURRING?
 - Is the Expense going to be RECURRING?
 - Can we expect the Expense to Decrease/Be Eliminated?
 - Increase?
- Review with Building Principals/Department Heads

FY26 School Department Budget

ORG	OBJ	DESCRIPTION	FY25 ORIG BUDGET	FY 25 TRANSFERS	FY25 REV BUDGET	FY26 BUDGET	FY26-FY25 \$\$\$	FY26-FY25 % DIFF
DEWING SCHOOL								
13071110	600050	DEW PRIN/ASST PRIN	\$138,228	\$0	\$138,228	\$143,821	\$5,593	4.05%
13071120	600011	DEW CLERICAL SALARIES	\$56,727	\$0	\$56,727	\$62,936	\$6,209	10.94%
13431110	600059	DEW MOD SPEC ED TCHR	\$888,760	-\$176,000	\$712,760	\$668,280	-\$44,480	-6.24%
13501110	600088	DEW HEAD TEACHER	\$3,075	\$0	\$3,075	\$3,137	\$62	2.00%
13501110	600052	DEW TEACHERS SALARIES	\$1,672,756	\$0	\$1,672,756	\$1,667,401	-\$5,355	-0.32%
13501111	600061	DEW ACAD SPEC	\$94,603	\$0	\$94,603	\$98,596	\$3,993	4.22%
13431111	600083	DEW CASE MANAGER SAL	\$97,638	\$0	\$97,638	\$100,144	\$2,506	2.57%
13501132	601029	DEW LONG TRM SUB	\$22,668	\$0	\$22,668	\$22,668	\$0	0.00%
13431130	600089	DEW ISET SUB	\$6,000	\$0	\$6,000	\$7,000	\$1,000	16.67%
13501130	601311	DEW DAILY SUB TCHR	\$60,955	\$0	\$60,955	\$42,000	-\$18,955	-31.10%
13501130	601312	DEW DAILY SUB AIDE	\$1,630	\$0	\$1,630	\$18,370	\$16,740	1004.29%
13431131	600055	DEW SPECIAL ED AIDE	\$417,746	\$0	\$417,746	\$412,216	-\$5,530	-1.32%
13491130	600056	DEW KINDERGARTEN AIDE	\$235,859	\$0	\$235,859	\$274,604	\$38,745	16.43%
13501131	600060	DEW LUNCH/RECESS	\$45,000	\$0	\$45,000	\$50,000	\$5,000	11.11%
13131110	600066	DEW LIBRARIAN	\$34,220	\$0	\$34,220	\$29,886	-\$4,333	-12.66%
13131130	600057	DEW LIBRARY AIDES	\$13,825	\$0	\$13,825	\$17,710	\$3,885	28.10%
13171111	600070	DEW PROF DEV STIP	\$4,942	\$0	\$4,942	\$6,425	\$1,483	30.01%
13161111	600082	DEW ADJ COUNSELOR	\$89,190	\$0	\$89,190	\$95,212	\$6,022	6.75%
13601130	600116	DEW CUSTODIAL SALARIES	\$162,136	\$0	\$162,136	\$180,680	\$18,544	11.44%
13601130	600117	DEW CUSTODIAL OVERTIME	\$20,000	\$0	\$20,000	\$12,000	-\$8,000	-40.00%
13601130	600118	DEW CUST BLDG CHK	\$8,500	\$0	\$8,500	\$10,500	\$2,000	23.53%
13071150	601000	DEW OFFICE SUPPLIES	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
13071160	601007	DEW PRINC DUES	\$600	\$0	\$600	\$600	\$0	0.00%
13071160	601009	DEW PRINC CONF	\$2,500	\$0	\$2,500	\$1,000	-\$1,500	-60.00%
13431140	601032	DEW STUD SPEC AIDE	\$360,000	\$0	\$360,000	\$300,000	-\$60,000	-16.67%
13171160	601020	DEW COURSE REIMB	\$8,000	\$0	\$8,000	\$8,000	\$0	0.00%
13181151	601043	DEW TEXTBOOKS	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00%
13131150	601034	DEW LIBRARY SUPP	\$4,000	\$0	\$4,000	\$4,000	\$0	0.00%
13181150	601003	DEW COPY SUPPLIES	\$19,167	\$0	\$19,167	\$10,000	-\$9,167	-47.83%
13431151	601074	DEW SUPPLIES - SPEC ED	\$7,000	\$0	\$7,000	\$7,000	\$0	0.00%
13501151	601077	DEW SUPPLIES - TEACHING	\$31,700	\$0	\$31,700	\$20,000	-\$11,700	-36.91%
13501160	601021	DEW MILEAGE REIM	\$250	\$0	\$250	\$250	\$0	0.00%
13441142	601206	DEW INST S/W CONT SERV	\$4,000	\$0	\$4,000	\$4,000	\$0	0.00%
13161150	601209	DEW TEST & ASSESS SUPP	\$8,896	\$0	\$8,896	\$3,000	-\$5,896	-66.28%
		DEWING SALARY TOTALS	\$4,074,457	-\$176,000	\$3,898,457	\$3,923,216	\$24,758	0.64%
		DEWING OPERATING TOTALS	\$451,113	\$0	\$451,113	\$362,850	-\$88,263	-19.57%
		DEWING TOTALS	\$4,525,570	-\$176,000	\$4,349,570	\$4,286,066	-\$63,505	-1.46%

ORG	OBJ	DESCRIPTION	FY25 ORIG BUDGET	FY 25 TRANSFERS	FY25 REV BUDGET	FY26 BUDGET	FY26-FY25 \$\$\$	FY26-FY25 % DIFF
INFORMATION SYSTEMS								
13108820	600019	STUDENT DATA	\$66,829	\$0	\$66,829	\$69,726	\$2,897	4.33%
13108811	600005	TECH MAINT PRO SAL	\$275,352	\$0	\$275,352	\$284,646	\$9,294	3.38%
13108831	600016	TECH MAINT OTH SAL	\$143,166	\$0	\$143,166	\$144,766	\$1,600	1.12%
13108840	601192	SW ADMIN TECH CS	\$202,901	\$0	\$202,901	\$226,000	\$23,099	11.38%
13108850	601027	INFO SYS SUPPLIES	\$45,000	-\$98	\$45,000	\$45,000	\$0	0.00%
13108860	602160	SW ADMIN TECH OTH EXP	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00%
13108851	601027	SCH ADMIN TECH SUPPLIES	\$10,000	\$0	\$10,000	\$10,000	\$0	0.00%
13108852	601027	STUD/STAFF INST HDWE SUPP	\$220,000	\$0	\$220,000	\$220,000	\$0	0.00%
13108843	601192	OTH INST HDWE CS	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
13108853	601027	OTH INST HDWE SUPP	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
13108854	601027	STUD/STFF INST SW SUPP	\$60,000	\$0	\$60,000	\$60,000	\$0	0.00%
13108844	601192	BLDG SECURITY CS	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
13108845	601192	TECH MAINT OPER CS	\$155,000	-\$40,400	\$114,600	\$165,000	\$50,400	43.98%
13108855	601027	TECH MAINT OPER SUPP	\$30,000	\$0	\$30,000	\$30,000	\$0	0.00%
		INFO SYST SALARY TOTALS	\$485,347	\$0	\$485,347	\$499,139	\$13,792	2.84%
		INFO SYST OPERATING TOTALS	\$769,901	-\$40,498	\$729,501	\$803,000	\$73,499	10.08%
		INFORMATION SYSTEMS TOTALS	\$1,255,248	-\$40,498	\$1,214,848	\$1,302,139	\$87,291	7.19%
TRANSPORTATION								
13118930	600197	TRANS - MONITORS	\$50,000	\$0	\$50,000	\$65,000	\$15,000	30.00%
13118940	601120	TRANS - AFTER SCHOOL	\$50,000	\$0	\$50,000	\$50,000	\$0	0.00%
13118940	601279	TRANS - FIELD TRIP	\$6,000	\$0	\$6,000	\$15,000	\$9,000	150.00%
13118941	601007	TRANS - DUES	\$450	\$0	\$450	\$450	\$0	0.00%
13118941	601015	TRANS - COMP SW	\$15,000	\$0	\$15,000	\$5,000	-\$10,000	-66.67%
13118941	601036	TRANS - REG	\$1,947,870	\$0	\$1,947,870	\$2,068,965	\$121,095	6.22%
13118941	601039	TRANS - HOMELESS	\$66,000	\$0	\$66,000	\$120,000	\$54,000	81.82%
13438940	601037	TRANS - IN DIST	\$719,280	\$0	\$719,280	\$767,880	\$48,600	6.76%
13438940	601038	TRANS - OUT OF DIST	\$1,461,738	\$320,000	\$1,781,738	\$1,781,738	\$0	0.00%
		TRANSPORTATION SALARY TOTALS	\$50,000	\$0	\$50,000	\$65,000	\$15,000	30.00%
		TRANSPORTATION OPERATING TOTALS	\$4,266,338	\$320,000	\$4,586,338	\$4,809,033	\$222,695	4.86%
		TRANSPORTATION TOTALS	\$4,316,338	\$320,000	\$4,636,338	\$4,874,033	\$237,695	5.13%

FY26 School Department Budget

TEWKSBURY PUBLIC SCHOOLS
FY26 BUDGET SUMMARY BY COST CENTER

COST CENTER	FY 25 Orig Budget	Transfers	FY 25 Rev Budget	FY26 REQUEST	\$\$\$ DIFFERENCE	% DIFF
DEWING SALARY	\$ 4,074,457	\$ (176,000)	\$ 3,898,457	\$ 3,923,216	\$ 24,758	0.6%
DEWING OPERATING	\$ 451,113	\$ -	\$ 451,113	\$ 362,850	\$ (88,263)	-19.6%
DEWING TOTAL	\$ 4,525,570	\$ (176,000)	\$ 4,349,570	\$ 4,286,066	\$ (63,505)	-1.5%
HEATH BROOK SALARY	\$ 3,018,596	\$ 124,000	\$ 3,142,596	\$ 3,363,824	\$ 221,228	7.0%
HEATH BROOK OPERATING	\$ 161,542	\$ -	\$ 161,542	\$ 91,125	\$ (70,417)	-43.6%
HEATH BROOK TOTAL	\$ 3,180,138	\$ 124,000	\$ 3,304,138	\$ 3,454,949	\$ 150,811	4.6%
CENTER SALARY	\$ 6,549,045	\$ 131,424	\$ 6,680,469	\$ 7,118,459	\$ 437,990	6.6%
CENTER OPERATING	\$ 489,514	\$ -	\$ 489,514	\$ 440,926	\$ (48,588)	-9.9%
CENTER TOTAL	\$ 7,038,559	\$ 131,424	\$ 7,169,983	\$ 7,559,385	\$ 389,402	5.4%
RYAN SALARY	\$ 5,328,095	\$ 102,000	\$ 5,430,095	\$ 5,781,927	\$ 351,832	6.5%
RYAN OPERATING	\$ 231,617	\$ 120,000	\$ 351,617	\$ 272,450	\$ (79,167)	-22.5%
RYAN TOTAL	\$ 5,559,712	\$ 222,000	\$ 5,781,712	\$ 6,054,377	\$ 272,665	4.7%
WYNN SALARY	\$ 5,273,498	\$ 90,000	\$ 5,363,498	\$ 5,640,336	\$ 276,838	5.2%
WYNN OPERATING	\$ 312,617	\$ -	\$ 312,617	\$ 217,200	\$ (95,417)	-30.5%
WYNN TOTAL	\$ 5,586,115	\$ 90,000	\$ 5,676,115	\$ 5,857,536	\$ 181,421	3.2%
TMHS SALARY	\$ 7,582,433	\$ (131,424)	\$ 7,451,009	\$ 7,645,304	\$ 194,295	2.6%
TMHS OPERATING	\$ 300,580	\$ -	\$ 300,580	\$ 289,600	\$ (10,980)	-3.7%
TMHS TOTAL	\$ 7,883,013	\$ (131,424)	\$ 7,751,589	\$ 7,934,904	\$ 183,315	2.4%
SCHOOL COMM SALARY	\$ 20,250	\$ -	\$ 20,250	\$ 22,250	\$ 2,000	9.9%
SCHOOL COMM OPERATING	\$ 126,600	\$ -	\$ 126,600	\$ 184,750	\$ 58,150	45.9%
SCHOOL COMM TOTAL	\$ 146,850	\$ -	\$ 146,850	\$ 207,000	\$ 60,150	41.0%
ADMIN SALARY	\$ 1,070,431	\$ -	\$ 1,070,431	\$ 962,161	\$ (108,270)	-10.1%
ADMIN OPERATING	\$ 113,700	\$ -	\$ 113,700	\$ 103,500	\$ (10,200)	-9.0%
ADMIN TOTAL	\$ 1,184,131	\$ -	\$ 1,184,131	\$ 1,065,661	\$ (118,470)	-10.0%
INFO SYSTEMS SALARY	\$ 485,347	\$ -	\$ 485,347	\$ 499,139	\$ 13,792	2.8%
INFO SYSTEMS OPERATING	\$ 769,901	\$ (40,498)	\$ 729,501	\$ 803,000	\$ 73,499	10.1%
INFO SYSTEMS TOTAL	\$ 1,255,248	\$ (40,498)	\$ 1,214,848	\$ 1,302,139	\$ 87,291	7.2%
TRANSPORT SALARY	\$ 50,000	\$ -	\$ 50,000	\$ 65,000	\$ 15,000	30.0%
TRANSPORT OPERATING	\$ 4,266,338	\$ 320,000	\$ 4,586,338	\$ 4,809,033	\$ 222,695	4.9%
TRANSPORT TOTAL	\$ 4,316,338	\$ 320,000	\$ 4,636,338	\$ 4,874,033	\$ 237,695	5.1%
ATHLETICS SALARY	\$ 553,972	\$ -	\$ 553,972	\$ 571,333	\$ 17,361	3.1%
ATHLETICS OPERATING	\$ 183,246	\$ -	\$ 183,246	\$ 198,500	\$ 15,254	8.3%
ATHLETICS TOTAL	\$ 737,218	\$ -	\$ 737,218	\$ 769,833	\$ 32,615	4.4%
SPEC ED SALARY	\$ 2,396,181	\$ (50,000)	\$ 2,346,181	\$ 2,471,063	\$ 124,881	5.3%
SPEC ED OPERATING	\$ 5,592,116	\$ 300,000	\$ 5,892,116	\$ 6,666,455	\$ 774,339	13.1%
SPEC ED TOTAL	\$ 7,988,297	\$ 250,000	\$ 8,238,297	\$ 9,137,518	\$ 899,221	10.9%
BLDGS & GRNDS SALARY	\$ 665,898	\$ -	\$ 665,898	\$ 688,749	\$ 22,851	3.4%
BLDGS & GRNDS OPERATING	\$ 2,329,990	\$ 248,742	\$ 2,580,390	\$ 2,470,390	\$ (110,000)	-4.3%
BLDGS & GRNDS TOTAL	\$ 2,995,888	\$ 248,742	\$ 3,246,288	\$ 3,159,139	\$ (87,149)	-2.7%
SYSTEMWIDE SALARY	\$ 3,076,374	\$ 86,895	\$ 3,163,269	\$ 3,080,880	\$ (82,389)	-2.6%
SYSTEMWIDE OPERATING	\$ 67,655	\$ -	\$ 67,655	\$ 73,500	\$ 5,845	8.6%
SYSTEMWIDE TOTAL	\$ 3,144,029	\$ 86,895	\$ 3,230,924	\$ 3,154,380	\$ (76,544)	-2.4%
CAPITAL OUTLAY	\$ 789,604	\$ (740,000)	\$ 49,604	\$ 250,000	\$ 200,397	25.4%
				Health Insurance Offset	\$ (397,585)	
GRAND TOTAL	\$ 56,330,711	\$ 385,139	\$ 56,717,605	\$ 59,066,921	\$ 1,951,731	4.14%

FY26 School Department Budget

4.14% Increase Requested

Tewksbury Public Schools											
School Budget Recommendation - FY26											
<u>CATEGORY</u>	<u>School Budget FY23</u>	<u>School Expended FY23</u>	<u>School Budget FY24</u>	<u>School Expended FY24</u>	<u>School Orig Budget FY25</u>	<u>FY25 Transfers</u>	<u>School Revised Budget FY25</u>	<u>School FY26 Request</u>	<u>Town Manager Recommend FY26</u>	<u>Change</u>	<u>% Change</u>
Salaries	37,570,983	36,670,728	38,466,880	38,466,880	40,144,578	176,895	40,321,473	41,833,641	41,833,641	1,512,168	3.75%
Operating	14,679,800	15,579,707	16,070,879	16,070,624	15,396,529	950,000	16,346,529	16,983,279	16,983,279	636,750	3.90%
Capital Outlay*	789,603	789,603	447,503	447,463	789,603	(740,000)	49,603	250,000	250,000	200,397	-68.00%
School Budget	53,040,386	53,040,038	54,985,262	54,984,966	56,330,710		56,717,605	59,066,921	59,066,921	2,349,316	4.14%
*Capital Outlay budget % CHANGE for FY26 being compared to ORIG BUDGET from FY25											
School Department transferred most Capital Outlay into Operating during FY25 to meet Operating obligations											

FY26 School Department Budget

If including Fixed Costs & Debt 3.63% increase Requested

Tewksbury Public Schools											
School Budget Recommendation - FY26											
<u>CATEGORY</u>	<u>School Budget FY23</u>	<u>School Expended FY23</u>	<u>School Budget FY24</u>	<u>School Expended FY24</u>	<u>School Orig Budget FY25</u>	<u>FY25 Transfers</u>	<u>School Revised Budget FY25</u>	<u>School FY26 Request</u>	<u>Town Manager Recommend FY26</u>	<u>Change</u>	<u>% Change</u>
Salaries	37,570,983	36,670,728	38,466,880	38,466,880	40,144,578	176,895	40,321,473	41,833,641	41,833,641	1,512,168	3.75%
Operating	14,679,800	15,579,707	16,070,879	16,070,624	15,396,529	950,000	16,346,529	16,983,279	16,983,279	636,750	3.90%
Capital Outlay*	789,603	789,603	447,503	447,463	789,603	(740,000)	49,603	250,000	250,000	200,397	-68.00%
School Budget	53,040,386	53,040,038	54,985,262	54,984,966	56,330,710		56,717,605	59,066,921	59,066,921	2,349,316	4.14%
	*Capital Outlay budget % CHANGE for FY26 being compared to ORIG BUDGET from FY25										
	School Department transferred most Capital Outlay into Operating during FY25 to meet Operating obligations										
Total Fixed Costs	11,043,663	11,029,209	11,581,836	11,562,598	12,602,499		12,602,499	13,187,930	13,187,930	585,431	4.65%
Total Debt	6,603,450	6,603,450	6,408,700	6,408,700	6,218,200		6,218,200	6,025,638	6,025,638	(192,563)	-3.10%
Grand Total School Budget	70,687,499	70,672,697	72,975,798	72,956,265	75,151,409		75,538,304	78,280,488	78,280,488	2,742,184	3.63%
<i>**Health Insurance line is net of a \$397,585 offset, due to School Department fully funding employee health insurance from all federally funded programs...i.e. Food Services, Special Ed Grant, Title I Grant</i>											

FY26 School Department Budget

SALARY – 71.1% of School Budget

GROUP	LEA BUDGET			GRANT/REVOLVING	
	FTE	AMOUNT	% OF SALARY	FTE	AMOUNT
AIDES/EDUC. SUPPORT	78.5	\$ 2,973,542	7.1%	3	\$ 118,720
CUSTODIAL/MAINT	32	\$ 1,957,968	4.7%	0	\$ -
FOOD SERVICES			0.0%	19	\$ 603,235
NON UNION (10 MONTH)	12	\$ 758,971	1.8%	2	\$ 69,625
NON UNION (12 MONTH)	26	\$ 3,139,147	7.5%	2	\$ 194,685
NURSES	10	\$ 863,454	2.1%	0	\$ -
SECRETARIES	16	\$ 884,237	2.1%	0	\$ -
TEACHERS	285.46	\$ 27,836,994	66.5%	11.04	\$ 1,076,423
UNION ADMINISTRATORS	5.8	\$ 809,232	1.9%	1.2	\$ 139,342
PT/OT/HOURLY	~400~	\$ 2,610,097	6.2%		
TOTALS	865.8	\$41,833,641	100.0%	38.24	\$2,202,031

FY26 School Department Budget Hearing

OPERATING – 28.75% of School Budget

<u>Category</u>	<u>FY25</u>	<u>FY26</u>	<u>\$\$ Change</u>	<u>FY25 % of Operating</u>	<u>FY26 % of Operating</u>
Maintenance	\$ 1,218,000	\$ 1,100,000	\$ (118,000)	5.87%	6.48%
Misc & Prof Development	\$ 552,464	\$ 631,150	\$ 78,686	3.46%	3.72%
Special Ed Services*	\$ 2,067,560	\$ 1,823,926	\$ (243,634)	14.63%	10.74%
Supplies/Textbooks/Materials	\$ 551,923	\$ 422,325	\$ (129,598)	3.29%	2.49%
Tech Contracts	\$ 859,501	\$ 952,000	\$ 92,499	5.55%	5.61%
Transportation	\$ 4,586,338	\$ 4,809,033	\$ 222,695	27.68%	28.32%
Tuition	\$ 5,105,353	\$ 5,839,455	\$ 734,102	30.76%	34.38%
Utilities	\$ 1,405,390	\$ 1,405,390	\$ -	8.76%	8.28%
		\$ 16,983,279		100.00%	100.00%

FY26 School Department Budget

CAPITAL OUTLAY – 0.42% of School Budget

- Reduced significantly from historical amount

FY23-FY25	FY26	DIFF
\$ 789,603	\$ 250,000	\$ (539,603)

- The \$250,000 has been historically reserved for textbook/device replacement/upgrades
- Future Capital projects will require funding via Town Meeting Warrant Articles funded from available reserves

Potential Capital Projects List FY25- FY28

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>	<u>Progress</u>
<i>Dewing</i>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Need Design Concept
<i>Dewing</i>	Bldg & Maint	Intercom/PA System	Needs Replacement-Searching for Vendor
<i>Heath Brook</i>	Bldg & Maint	Playground re-landscape (paved hill)	Consultant has scope
<i>Heath Brook</i>	Bldg & Maint	Electrical Upgrade	Consultant working on scope; need National Grid input
<i>Heath Brook</i>	Bldg & Maint	Add Windows in Gym	Have concept; may need to bid
<i>Ryan</i>	Bldg & Maint	Fire Alarm Panel	GETTING QUOTES
<i>Ryan</i>	Bldg & Maint	Intrusion Alarm	Need Contractor to assess
<i>Ryan</i>	Bldg & Maint	HVAC Cooling/Circulation Improvements	Have Design - Will Re-Bid Summer 2025
<i>TMHS</i>	Bldg & Maint	Lighting Controls	Upgrade - Charge to project
<i>TMHS</i>	Bldg & Maint	Lights on Track & Field Complex	Need neighborhood survey
<i>TMHS</i>	Bldg & Maint	Flooring fix on first floor	Have Quote - \$11k for Study
<i>Wynn</i>	Bldg & Maint	Bathroom Partitions/Countertops	Need Contractor to assess (1 floor at a time)
<i>Wynn</i>	Bldg & Maint	Lighting Project	Trying to get Green Grant
<i>Wynn</i>	Bldg & Maint	Occupancy Sensors	Trying to get Green Grant
<i>Center School</i>	Bldg & Maint	Mat Hoist for Gym	Working with Vendor
<i>Systemwide (not CES)</i>	Technology	Upgrade Wireless Access Points	Potential E-Rate Project

Capital Projects Completed List 2022-2025

2022-2023

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Dewing</i>	Bldg & Maint	Vestibule
<i>Dewing</i>	Bldg & Maint	Carpet 3 Classrooms & Office (loose tile)
<i>Dewing</i>	Bldg & Maint	Replace Boiler tubes
<i>Districtwide</i>	Bldg & Maint	Replace Floor Machines
<i>Districtwide</i>	Technology	ClearTouch boards for HB & Dewing Classrooms
<i>Districtwide</i>	Technology	Chromebooks - purchased for 1-to-1 plus backstock
<i>Ryan</i>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)
<i>TMHS</i>	Bldg & Maint	Gym - New Banners
<i>TMHS</i>	Bldg & Maint	Auditorium - Update Sound System
<i>TMHS</i>	Bldg & Maint	Auditorium - New Lights
<i>TMHS</i>	Bldg & Maint	Auditorium - Replace Stage Marley Floor
<i>Wynn</i>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)

2023-2024

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Dewing</i>	Bldg & Maint	Carpets in Library & Office area
<i>Dewing</i>	Bldg & Maint	Playground for Pre-School
<i>Wynn</i>	Bldg & Maint	Roof Coating
<i>Wynn</i>	Bldg & Maint	Water Bottle Refill Station
<i>Wynn</i>	Technology	Cabling Upgrade
Center	MULT	MULTIPLE PUNCH LIST ITEMS

2024-2025

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Wynn</i>	Bldg & Maint	HVAC Upgrade in Classrooms
<i>Heath Brook</i>	Bldg & Maint	Upgrade "Greenhouse" Classrooms
<i>Heath Brook</i>	Bldg & Maint	Upgrade Kitchen Area
<i>Dewing</i>	Bldg & Maint	Upgrade Kitchen Area
<i>Maintenance</i>	Bldg & Maint	Possibly moving to new shared DPW Garage space in Spring/Summer 2025
<i>TMHS</i>	Bldg & Maint	Investigating First floor solution and repair

FY26 School Department Budget

Grants/Revolving Accounts

- 49 Separate Funds currently ACTIVE
 - CLOSING 3 EOY FY25
- All have a specific purpose and must be used appropriately. Use MUST be related to the purpose of the fund...whether a GRANT or Revolving type account driven by fees.
- Approximately 38 positions funded (partially/fully)

FY26 School Department Budget

Grant Funding Available FY25*

Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used*	Encumbered*	Balance
305	4273	FY24	Title I (305)	Student Support	\$356,929	\$246,308	\$90	\$110,531
140	4274	FY24	Title IIA (140)	Educator Improvement	\$59,440	\$53,324	\$482	\$5,634
180	4276	FY24	Title III (180)	Support for English Learners	\$24,540	\$16,487	\$32	\$8,021
309	4275	FY24	Title IVA (309)	Academic Support	\$28,126	\$28,096	\$0	\$30
240	4303	FY24	240 IDEA	Special Education Improvement	\$938,928	\$889,121	\$0	\$49,807
262	4213	FY24	262 EC IDEA	Quality Preschool Special Education	\$27,359	\$24,810	\$920	\$1,629
274	4222	FY24	IEP (Federal/TAR)	Support New IEP	\$28,411	\$28,411	\$0	\$0
151	4326	FY24	SEL	Social/Emotional Student Support	\$10,000	\$9,994	\$0	\$6
244	4334	FY24	Enhanced Progs for Students on IEPs	Enhanced Progs for Students on IEPs	\$10,000	\$10,000	\$0	\$0
419	4320	FY24	Innovation Pathways	Work w/UML for TMHS students	\$50,000	\$30,249	\$0	\$19,751
527	4318	FY24	FC528 ASOST SCHOOL YEAR	After School & Out of School Time	\$25,000	\$25,000	\$0	\$0
644	4323	FY24	21CCLC Internship Enh Summer	Enrich Academic Programing	\$25,000	\$25,000	\$0	\$0
645	4436	FY24	21CCLC Internship Enh SY	Enrich Academic Programing	\$148,750	\$148,750	\$0	\$0
729	4336	FY24	Addressing Student Cell Phone Use	Student Support	\$15,000	\$15,000	\$0	\$0
Remaining FY24								\$84,878
Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used*	Encumbered*	Balance
305	4273	FY25	Title I (305)	Student Support	\$353,232	\$104,487	\$212,790	\$35,955
140	4274	FY25	Title IIA (140)	Educator Improvement	\$60,296	\$17,369	\$10,250	\$32,677
180	4276	FY25	Title III (180)	Support for English Learners	\$24,310	\$462		\$23,848
309	4275	FY25	Title IVA (309)	Academic Support	\$25,896	\$257		\$25,639
240	4303	FY25	240 IDEA	Special Education Improvement	\$941,303	\$272,899	\$378,146	\$290,258
262	4213	FY25	262 EC IDEA	Quality Preschool Special Education	\$27,405	\$1,104		\$26,301
127	4326	FY25	Safe & healthy Environments	Elevating Student Voice	\$50,000	\$16,286	\$576	\$33,138
419	4320	FY25	Innovation Pathways	Implementation & Support	\$50,000	\$2,833		\$47,167
589	4684	FY25	Civics	Teaching & Learning	\$16,000			\$16,000
644/245	4334	FY25	21st Century	Summer Enhancement/ASOST	\$5,000	\$4,988		\$12
PRIV	4683	FY25	Project Lead the Way	Engineering/STEM	\$26,000	\$23,674		\$2,326
Remaining FY25								\$533,322
Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used*	Encumbered*	Balance
305	4273	FY26	Title I (305)	Student Support	\$183,232	Tewksbury received WARNING of possible \$170K reduction in FY26		\$183,232
140	4274	FY26	Title IIA (140)	Educator Improvement	\$60,296			\$60,296
180	4276	FY26	Title III (180)	Support for English Learners	\$24,310			\$24,310
309	4275	FY26	Title IVA (309)	Academic Support	\$25,896			\$25,896
240	4303	FY26	240 IDEA	Special Education Improvement	\$941,303			\$941,303
262	4213	FY26	262 EC IDEA	Quality Preschool Special Education	\$27,405			\$27,405
Entitlement/Allocation Grant								
Projected FY26								\$1,262,442
*As of January 20, 2025								

FY26 School Department Budget

FUND #	FUND NAME	FY25	FY24	FY23	SOURCE OF INCOME	TYPICAL EXPENSES
		CASH BALANCE				
4108	Insurance <\$20K - Heath Brook	\$ (80,421)	\$ (79,148)	\$ -	INSURANCE CLAIM FOR FLOOD	FLOOD RELATED EXPENSES TO BE REIMBURSED BY INSURANCE CO
4131	Facility Rentals	\$ 29,960	\$ 35,210	\$ 74,280	FACILITY RENTALS	FACILITY UPGRADES IN AREAS COMMONLY RENTED, .5 FTE SECURITY
4133	High School Parking Fees	\$ 107,984	\$ 107,874	\$ 88,104	PARKING FEES	PARKING AREA MAINTENANCE, .5 FTE SECURITY
4134	High School Club Fees	\$ 43,622	\$ 64,984	\$ 55,419	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4135	High School Athletic Fees	\$ 24,253	\$ 34,946	\$ 50,707	ATHLETIC FEES	ATHLETIC TRANSPORTATION
4136	Wynn School Athletic Fees	\$ 63	\$ 63	\$ 63	ATHLETIC FEES	PHASING OUT; USING CLUB FEE ACCOUNT
4137	Wynn School Club Fees	\$ 19,157	\$ 894	\$ 3,649	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4138	Ryan School Club Fees	\$ 10,862	\$ 12,033	\$ 3,521	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4139	AP Test	\$ 66,469	\$ 62,997	\$ 21,918	AP TEST FEES	AP EXAMS, PROCTORS
4141	School Rec Custodians	\$ (17,380)	\$ (11,725)	\$ 8,827	RECREATION GROUPS	CUSTODIAL COVERAGE; PASS THROUGH ACCOUNT; WE BILL THE GROUPS
4150	School Lunch Account	\$ 1,270,175	\$ 1,504,701	\$ 1,471,932	SALES, MEAL REIM (SEE SLIDE)	ALL FOOD SERVICE COSTS; PERSONNEL, PRODUCT, EQUIPMENT, SERVICES
4160	Athletic Fund	\$ 10,063	\$ 36,818	\$ 24,761	TICKET SALES	ATHLETIC EXPENSES, PERSONNEL
4161	Adult Education	\$ -	\$ 48,606	\$ 74,228	COMMUNITY ED ACTIVITIES	RELATED EXPENSES (CLOSING FY25)
4162	Extended Day	\$ -	\$ 250	\$ -	TUITION	PHASING OUT; PROGRAM ENDED (CLOSING FY25)
4163	Community Ed - Recreation Dept	\$ 1,320	\$ 1,320	\$ -	FUND-RAISING	REC CENTER MAINTENANCE
4164	PreSchool Revolving Program	\$ 268,148	\$ 196,600	\$ 155,613	TUITION	PROGRAM RELATED EXPENSES, PERSONNEL, SUPPLIES. 3 FTE PK TEACHERS, 2 FTE PK AIDES
4165	Kindergarten Revolving Program	\$ 12,444	\$ 27,128	\$ 27,128	TUITION	PHASING OUT; PROGRAM ENDED
4166	Recreation Basketball - School	\$ 40,107	\$ 56,006	\$ 62,535	RECREATION GROUPS (\$15/USER)	FACILITY IMPROVEMENTS/REPAIRS; UTILITIES
4167	Lost Textbooks	\$ 1,084	\$ 5,002	\$ 7,063	LOST TEXTBOOK/DEVICE FEES	REPLACEMENT
4168	New Start	\$ 752	\$ 4,510	\$ 4,821	TUITION	RELATED EXPENSES
4170	Circuit Breaker	\$ 1,250,342	\$ 2,001,096	\$ 2,226,860	STATE REIMBURSEMENT (SEE SLIDE)	TUITION; SPECIAL ED SERVICES (SEE SLIDE)
4171	Insurance > \$20,000	\$ 7,773	\$ 7,773	\$ 8,148	INSURANCE CLAIMS DIST	REPAIRS
4172	Copy Center	\$ 294	\$ 294	\$ 294	OUTSIDE SALES	PHASING OUT; PROGRAM ENDED
4173	Hall of Fame	\$ -	\$ 1,025	\$ 1,025	TICKET SALES	EVENT RELATED EXPENSES
4174	PreSchool Community Services	\$ -	\$ 80,451	\$ 136,374	TUITION	RELATED EXPENSES; PERSONNEL, SUPPLIES, ETC. (CLOSING FY25)
4175	NPEN	\$ 440	\$ 440	\$ 440	MEMBERSHIP FEES	PD FOR GROUP
4176	Alphabest	\$ 69,811	\$ 104,854	\$ 67,139	REVENUE SHARE	FACILITY UPGRADES IN AREAS COMMONLY USED, 1 FTE REGISTRATION
4177	Elem Clubs	\$ 6,114			CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4338	EA Shelter	\$ 5,769			STATE REIMBURSEMENT	STUDENT RELATED EXPENSES
4658	School Gifts Account	\$ 24,995	\$ 22,313	\$ 21,887	COMMUNITY DONATIONS	EXPENSES RELATING TO PURPOSE OF THE DONATION
4659	Scholarship Gifts	\$ 1,500	\$ 1,500	\$ 1,500	FUND-RAISING	SCHOLARSHIPS
4667	Scholarship Fund	\$ 1,430	\$ 1,313	\$ 1,290	FUND-RAISING	SCHOLARSHIPS
4668	Education Fund	\$ 4,204	\$ 3,858	\$ 3,792	FUND-RAISING	EXPENSES RELATING TO PURPOSE OF THE DONATION
4674	High School Gifts	\$ 11,017	\$ 5,868	\$ 5,868	COMMUNITY DONATIONS	EXPENSES RELATING TO PURPOSE OF THE DONATION
4804	Long Range School Space Plan	\$ 1,602	\$ 1,602	\$ 2,073	FUND-RAISING	EXPENSES RELATING TO PURPOSE OF THE DONATION
4805	Special Education Reserve Fund	\$ 725,000	\$ 725,000	\$ 725,000	ESTABLISHED AT TOWN MTG	EXTRAORDINARY RELIEF FUND FOR SPECIAL ED

CIRCUIT BREAKER



WHAT IS IT?

The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students.

EXAMPLE: STUDENT A

REIMBURSABLE EXPENSE (YEAR 1)	EDUC. COST	TRANS COST
TUITION	\$ 125,000	
SERVICES (SPEECH, OT/PT, BEHAVIOR, ETC.)	\$ 30,000	
TRANSPORTATION		\$ 25,000
REIMBURSABLE EDUCATIONAL	\$ 155,000	
REIMBURSABLE TRANS		\$ 25,000
CIRCUIT BREAKER THRESHOLD (SET BY DESE)	\$ 50,000	
GROSS EDUCATIONAL CLAIM	\$ 105,000	
GROSS TRANS CLAIM		\$ 25,000
REIMBURSE RATE	75%	44%
NET CLAIM (RECEIVED YEAR 2)	\$ 78,750	\$ 11,000
TOTAL EDUCATIONAL PLUS TRANS	\$ 89,750	

FY26 School Department Budget

5 YEAR HISTORY

YEAR	BALANCE	NET CLAIM	
2018	\$ 1,116,042	\$ 1,774,664	
2019	\$ 1,294,905	\$ 1,752,616	
2020	\$ 1,949,886	\$ 2,015,530	
2021	\$ 1,990,968	\$ 2,013,531	
2022	\$ 2,197,490	\$ 2,199,505	
2023	\$ 2,226,860	\$ 2,529,213	
2024	\$ 1,660,947	\$ 4,180,064	TRANSPORTATION AT 44%
		\$ 4,604,147	NET CLAIM FY24 IF FULLY FUNDED

FY25 DETAILED HISTORY & FY26 PROJECTIONS

EFF DATE	SOURCE	AMOUNT	BALANCE
07/01/2024	SOY BAL		\$ 1,660,947
07/11/2024	VENDOR-SV2453	\$ (47,112)	\$ 1,613,835
07/25/2024	VENDOR-SV2504	\$ (137,777)	\$ 1,476,058
08/01/2024	PAYROLL	\$ (44,825)	\$ 1,431,234
08/08/2024	VENDOR-SV2506	\$ (15,955)	\$ 1,415,279
08/15/2024	PAYROLL	\$ (66,738)	\$ 1,348,540
08/22/2024	VENDOR-SV2508	\$ (13,664)	\$ 1,334,876
09/05/2024	VENDOR-SV2510	\$ (2,748)	\$ 1,332,128
09/10/2024	TUIT REFUND	\$ 51,199	\$ 1,383,327
09/12/2024	JOURNAL ENTRY	\$ 5,593	\$ 1,388,920
09/19/2024	VENDOR-SV2512	\$ (1,440)	\$ 1,387,480
10/03/2024	VENDOR-SV2514	\$ (615,893)	\$ 771,587
10/11/2024	Q1 FY24	\$ 1,045,016	\$ 1,816,603
10/17/2024	VENDOR-SV2516	\$ (277,519)	\$ 1,539,084
10/23/2024	JOURNAL ENTRY	\$ 83,315	\$ 1,622,399
10/28/2024	JOURNAL ENTRY	\$ 22,654	\$ 1,645,053
10/31/2024	VENDOR-SV2518	\$ (226,493)	\$ 1,418,560
11/14/2024	VENDOR-SV2520	\$ (307,310)	\$ 1,111,250
12/05/2024	VENDOR-SV2522	\$ (438,142)	\$ 673,108
12/12/2024	VENDOR-SV2524	\$ (86,462)	\$ 586,646
12/26/2024	VENDOR-SV2526	\$ (342,669)	\$ 243,977
12/27/2024	Q2 FY24	\$ 1,045,016	\$ 1,288,993
01/07/2025	VENDOR-AP2522	\$ 13,761	\$ 1,302,754
01/09/2025	VENDOR-SV2528	\$ (52,412)	\$ 1,250,342
PROJECTED TO END OF FY25			
03/15/2025	Q3 FY24	\$ 1,045,016	\$ 2,295,358
06/15/2025	Q4 FY24	\$ 1,045,016	\$ 3,340,374
	ENCUMBERED PO'S (TUITION)	\$ (2,573,896)	\$ 766,478
PROJECTED FY26			
	FY25 CLAIM - (estimated)	\$ 6,098,881	\$ 6,865,359
	FY26 BUDGET - PRIVATE TUITIONS	\$ (4,800,606)	\$ 2,064,754

FY26 School Department Budget

FOOD SERVICES

5 YEAR HISTORY

YEAR	CASH BALANCE	REVENUES	EXPENSES
2019	\$ 514,903	\$ 1,290,722	\$ 1,240,424
2020	\$ 515,189	\$ 1,001,497	\$ 1,002,051
2021	\$ 525,531	\$ 960,233	\$ 955,028
2022	\$ 1,113,880	\$ 2,063,861	\$ 1,466,912
2023	\$ 1,471,932	\$ 2,194,456	\$ 1,839,526
2024	\$ 1,822,424	\$ 2,369,305	\$ 2,018,812
2025 - YTD	\$ 1,690,557	\$ 1,281,267	\$ 1,413,134

SALARY AMOUNTS FY25/FY26

EMP TYPE	FTE	FY25 SAL	FY26 SAL
DIST MGMNT	2	\$ 145,466	\$ 175,654
CAF WORKERS	12	\$ 259,046	\$ 336,767
CAF MANAGERS	6	\$ 175,369	\$ 213,968
TOTALS	20	\$ 579,881	\$ 726,389

REVENUES ARE CONTINUING TO INCREASE DUE TO FREE BREAKFAST AND LUNCH PROGRAMS INCREASING PARTICIPATION. LOCAL DISTRICTS RECEIVE THE SAME AMOUNT OF FUNDING AS PRIOR TO UNIVERSAL FREE BREAKFAST AND LUNCH. BEGINNING FY25, FOOD SERVICE (AS WELL AS ALL FEDERALLY FUNDED PROGRAMS) ARE BEING ASSESSED THE COST OF THEIR EMPLOYEE BENEFITS. THIS PRACTICE WILL CONTINUE IN FY26.

FY26 School Department Budget

Tewksbury Public Schools

School Budget Recommendation - FY26

<u>CATEGORY</u>	<u>School Budget FY23</u>	<u>School Expended FY23</u>	<u>School Budget FY24</u>	<u>School Expended FY24</u>	<u>School Orig Budget FY25</u>	<u>FY25 Transfers</u>	<u>School Revised Budget FY25</u>	<u>School FY26 Request</u>	<u>Town Manager Recommend FY26</u>	<u>Change</u>	<u>% Change</u>
Salaries	37,570,983	36,670,728	38,466,880	38,466,880	40,144,578	176,895	40,321,473	41,833,641	41,833,641	1,512,168	3.75%
Operating	14,679,800	15,579,707	16,070,879	16,070,624	15,396,529	950,000	16,346,529	16,983,279	16,983,279	636,750	3.90%
Capital Outlay*	789,603	789,603	447,503	447,463	789,603	(740,000)	49,603	250,000	250,000	200,397	-68.00%
School Budget	53,040,386	53,040,038	54,985,262	54,984,966	56,330,710		56,717,605	59,066,921	59,066,921	2,349,316	4.14%
*Capital Outlay budget % CHANGE for FY26 being compared to ORIG BUDGET from FY25											
School Department transferred most Capital Outlay into Operating during FY25 to meet Operating obligations											
Fixed Costs											
<i>Health**</i>	8,287,594	8,287,594	8,625,635	8,620,864	9,478,233		9,478,233	9,891,361	9,891,361	413,128	4.36%
<i>Retirement</i>	1,727,370	1,727,370	1,869,007	1,869,007	1,992,628		1,992,628	2,115,893	2,115,893	123,265	6.19%
<i>Medicare</i>	550,186	550,186	576,975	570,211	577,695		577,695	606,580	606,580	28,885	5.00%
<i>Unemployment</i>	23,552	9,097	57,284	49,580	50,000		50,000	50,000	50,000	-	0.00%
<i>Insurance</i>	454,961	454,961	452,935	452,935	503,943		503,943	524,096	524,096	20,153	4.00%
Debt Non-Exempt Principal	-	-	-	-	-		-	-	-	-	-
Debt Non-Exempt Interest	-	-	-	-	-		-	-	-	-	-
Short Term Interest	-	-	-	-	-		-	-	-	-	-
Total Fixed Costs	11,043,663	11,029,209	11,581,836	11,562,598	12,602,499		12,602,499	13,187,930	13,187,930	585,431	4.65%
Total	64,084,049	64,069,247	66,567,098	66,547,565	68,933,209		69,320,104	72,254,851	72,254,851	2,934,747	4.23%
<i>Debt Exempt Principal</i>	4,195,000	4,195,000	4,210,000	4,210,000	4,230,000		4,230,000	4,245,000	4,245,000	15,000	0.35%
<i>Debt Exempt Interest</i>	2,408,450	2,408,450	2,198,700	2,198,700	1,988,200		1,988,200	1,780,638	1,780,638	(207,563)	-10.44%
Total Debt	6,603,450	6,603,450	6,408,700	6,408,700	6,218,200		6,218,200	6,025,638	6,025,638	(192,563)	-3.10%
Grand Total School Budget	70,687,499	70,672,697	72,975,798	72,956,265	75,151,409		75,538,304	78,280,488	78,280,488	2,742,184	3.63%
**Health Insurance line is net of a \$397,585 offset, due to School Department fully funding employee health insurance from all federally funded programs...i.e. Food Services, Special Ed Grant, Title I Grant											

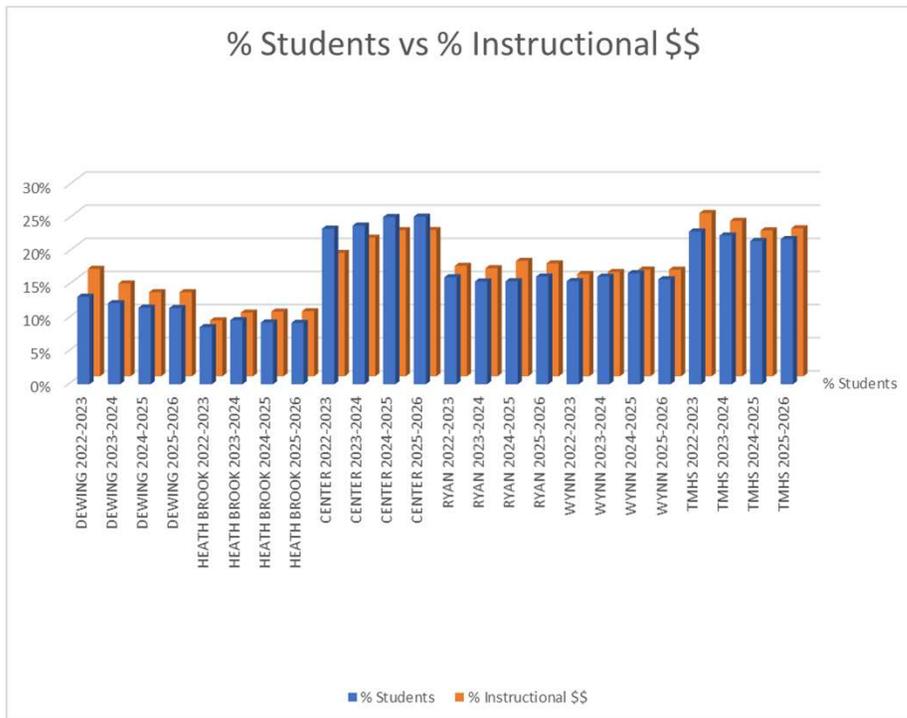
FY26 School Department Budget

STEPS TAKEN TO OFFSET THE RISE IN THE COST OF SERVICING THE INFLUX OF STUDENT NEEDS

<u>Financial Steps Taken</u>	
Town contribution above typical 60% of new projected revenues	\$ 684,275
Fully charged all Federal programs for all employee benefits	\$ 397,585
Moved funds from Capital Outlay budget into Operating/Salary accounts	\$ 539,603
Projected Circuit Breaker revenue for FY26 higher than FY25	\$ 620,542
TOTAL	\$ 2,242,005
<u>Additional Steps being taken without a direct, immediate financial impact</u>	
Discussions on re-organizing and strengthening In district programming	
Improving communications regarding non-special ed interventions available to students	

FY26 School Department Budget

STUDENT POPULATION COMPARED TO INSTRUCTIONAL EXPENDITURES



SCHOOL YEAR 2022-2023					
<u>2022-2023</u>	<u>Stud</u>	<u>% Stud</u>	<u>INST \$\$ SPENT</u>	<u>% INST \$\$</u>	<u>DIFF</u>
DEWING	426	13%	\$ 5,130,805	16%	3.02%
HEATH BROOK	278	9%	\$ 2,671,156	8%	-0.17%
CENTER	758	23%	\$ 5,891,478	19%	-4.86%
RYAN	521	16%	\$ 5,275,475	17%	0.54%
WYNN	502	16%	\$ 4,881,903	15%	-0.12%
TMHS	744	23%	\$ 7,794,510	25%	1.59%
TOTAL	3229	TOTAL	\$ 31,645,327		

SCHOOL YEAR 2023-2024					
<u>2023-2024</u>	<u>Stud</u>	<u>% Stud</u>	<u>INST \$\$ SPENT</u>	<u>% INST \$\$</u>	<u>DIFF</u>
DEWING	392	12%	\$ 4,688,316	14%	1.77%
HEATH BROOK	310	10%	\$ 3,214,584	10%	-0.07%
CENTER	767	24%	\$ 7,006,787	21%	-3.01%
RYAN	497	16%	\$ 5,463,099	16%	0.80%
WYNN	520	16%	\$ 5,269,307	16%	-0.49%
TMHS	719	22%	\$ 7,850,663	23%	1.01%
TOTAL	3205	TOTAL	\$ 33,492,756		

SCHOOL YEAR 2024-2025					
<u>2024-2025</u>	<u>Stud</u>	<u>% Stud</u>	<u>INST \$\$ PROJECTED</u>	<u>% INST \$\$</u>	<u>DIFF</u>
DEWING	372	12%	\$ 4,247,049	13%	1.12%
HEATH BROOK	300	9%	\$ 3,267,831	10%	0.44%
CENTER	812	25%	\$ 7,386,268	22%	-3.17%
RYAN	500	16%	\$ 5,831,013	17%	1.88%
WYNN	539	17%	\$ 5,389,017	16%	-0.65%
TMHS	696	22%	\$ 7,371,218	22%	0.39%
TOTAL	3219	TOTAL	\$ 33,492,396		

SCHOOL YEAR 2025-2026					
<u>2025-2026</u>	<u>Stud</u>	<u>% Stud</u>	<u>INST \$\$ BUDGETED</u>	<u>% INST \$\$</u>	<u>DIFF</u>
DEWING	367	11%	\$ 4,399,469	13%	1.20%
HEATH BROOK	296	9%	\$ 3,403,437	10%	0.55%
CENTER	808	25%	\$ 7,651,036	22%	-3.22%
RYAN	519	16%	\$ 5,907,769	17%	0.79%
WYNN	506	16%	\$ 5,577,121	16%	0.25%
TMHS	700	22%	\$ 7,746,030	22%	0.43%
TOTAL	3196	TOTAL	\$ 34,684,863		

FY26 School Department Budget

NEXT STEPS

Continued Discussions with Building Principals, Department Leaders, Elected Officials, Town Officials, teachers, parents, students and community members, to refine and react to ever changing needs.

As needs and/or resources change, the School Department will be refining our budget, which represents a snapshot in time of the current needs in the district. Our budget, resources and needs are constantly being updated and analyzed for the best use of available and appropriate resources.

This process will continue from now through May Town Meeting and may (in fact is likely to) produce some movement within our overall budget

FY26 School Department Budget

Tewksbury Public Schools

School Budget Recommendation - FY26

<u>CATEGORY</u>	<u>School Budget FY23</u>	<u>School Expended FY23</u>	<u>School Budget FY24</u>	<u>School Expended FY24</u>	<u>School Orig Budget FY25</u>	<u>FY25 Transfers</u>	<u>School Revised Budget FY25</u>	<u>School FY26 Request</u>	<u>Town Manager Recommend FY26</u>	<u>Change</u>	<u>% Change</u>
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Capital Outlay*	789,603	789,603	447,503	447,463	789,603	(740,000)	49,603	250,000	250,000	200,397	-68.00%
School Budget	53,040,386	53,040,038	54,985,262	54,984,966	56,330,710		56,771,605	59,066,921	59,066,921	2,349,316	4.14%
*Capital Outlay budget % CHANGE for FY26 being compared to ORIG BUDGET from FY25											
School Department transferred most Capital Outlay into Operating during FY25 to meet Operating obligations											
Fixed Costs											
<i>Health**</i>	8,287,594	8,287,594	8,625,635	8,620,864	9,478,233		9,478,233	9,891,361	9,891,361	413,128	4.36%
<i>Retirement</i>	1,727,370	1,727,370	1,869,007	1,869,007	1,992,628		1,992,628	2,115,893	2,115,893	123,265	6.19%
<i>Medicare</i>	550,186	550,186	576,975	570,211	577,695		577,695	606,580	606,580	28,885	5.00%
<i>Unemployment</i>	23,552	9,097	57,284	49,580	50,000		50,000	50,000	50,000	-	0.00%
<i>Insurance</i>	454,961	454,961	452,935	452,935	503,943		503,943	524,096	524,096	20,153	4.00%
Debt Non-Exempt Principal	-	-	-	-	-		-	-	-	-	-
Debt Non-Exempt Interest	-	-	-	-	-		-	-	-	-	-
Short Term Interest	-	-	-	-	-		-	-	-	-	-
Total Fixed Costs	11,043,663	11,029,209	11,581,836	11,562,598	12,602,499		12,602,499	13,187,930	13,187,930	585,431	4.65%
Total	64,084,049	64,069,247	66,567,098	66,547,565	68,933,209		69,320,104	72,254,851	72,254,851	2,934,747	4.23%
<i>Debt Exempt Principal</i>	4,195,000	4,195,000	4,210,000	4,210,000	4,230,000		4,230,000	4,245,000	4,245,000	15,000	0.35%
<i>Debt Exempt Interest</i>	2,408,450	2,408,450	2,198,700	2,198,700	1,988,200		1,988,200	1,780,638	1,780,638	(207,563)	-10.44%
Total Debt	6,603,450	6,603,450	6,408,700	6,408,700	6,218,200		6,218,200	6,025,638	6,025,638	(192,563)	-3.10%
Grand Total School Budget	70,687,499	70,672,697	72,975,798	72,956,265	75,151,409		75,538,304	78,280,488	78,280,488	2,742,184	3.63%

**Health Insurance line is net of a \$397,585 offset, due to School Department fully funding employee health insurance from all federally funded programs...i.e. Food Services, Special Ed Grant, Title I Grant

<https://www.tewksbury.k12.ma.us/departments-programs/business-office/>

SUMMARY BY COST CENTER

DETAILS AT THE ACCOUNT LEVEL VIEW



Tewksbury Public Schools
FY26 Budget Summary by Cost Center

COST CENTER	FY 25 Orig Budget	Transfers	FY 25 Rev Budget	FY26 REQUEST	\$\$\$ DIFFERENCE	% DIFF
DEWING SALARY	\$ 4,074,457	\$ (176,000)	\$ 3,898,457	\$ 3,923,216	\$ 24,758	0.6%
DEWING OPERATING	\$ 451,113	\$ -	\$ 451,113	\$ 362,850	\$ (88,263)	-19.6%
DEWING TOTAL	\$ 4,525,570	\$ (176,000)	\$ 4,349,570	\$ 4,286,066	\$ (63,505)	-1.5%
HEATH BROOK SALARY	\$ 3,018,596	\$ 124,000	\$ 3,142,596	\$ 3,363,824	\$ 221,228	7.0%
HEATH BROOK OPERATING	\$ 161,542	\$ -	\$ 161,542	\$ 91,125	\$ (70,417)	-43.6%
HEATH BROOK TOTAL	\$ 3,180,138	\$ 124,000	\$ 3,304,138	\$ 3,454,949	\$ 150,811	4.6%
CENTER SALARY	\$ 6,549,045	\$ 131,424	\$ 6,680,469	\$ 7,118,459	\$ 437,990	6.6%
CENTER OPERATING	\$ 489,514	\$ -	\$ 489,514	\$ 440,926	\$ (48,588)	-9.9%
CENTER TOTAL	\$ 7,038,559	\$ 131,424	\$ 7,169,983	\$ 7,559,385	\$ 389,402	5.4%
RYAN SALARY	\$ 5,328,095	\$ 102,000	\$ 5,430,095	\$ 5,781,927	\$ 351,832	6.5%
RYAN OPERATING	\$ 231,617	\$ 120,000	\$ 351,617	\$ 272,450	\$ (79,167)	-22.5%
RYAN TOTAL	\$ 5,559,712	\$ 222,000	\$ 5,781,712	\$ 6,054,377	\$ 272,665	4.7%
WYNN SALARY	\$ 5,273,498	\$ 90,000	\$ 5,363,498	\$ 5,640,336	\$ 276,838	5.2%
WYNN OPERATING	\$ 312,617	\$ -	\$ 312,617	\$ 217,200	\$ (95,417)	-30.5%
WYNN TOTAL	\$ 5,586,115	\$ 90,000	\$ 5,676,115	\$ 5,857,536	\$ 181,421	3.2%
TMHS SALARY	\$ 7,582,433	\$ (131,424)	\$ 7,451,009	\$ 7,645,304	\$ 194,295	2.6%
TMHS OPERATING	\$ 300,580	\$ -	\$ 300,580	\$ 289,600	\$ (10,980)	-3.7%
TMHS TOTAL	\$ 7,883,013	\$ (131,424)	\$ 7,751,589	\$ 7,934,904	\$ 183,315	2.4%
SCHOOL COMM SALARY	\$ 20,250	\$ -	\$ 20,250	\$ 22,250	\$ 2,000	9.9%
SCHOOL COMM OPERATING	\$ 126,600	\$ -	\$ 126,600	\$ 184,750	\$ 58,150	45.9%
SCHOOL COMM TOTAL	\$ 146,850	\$ -	\$ 146,850	\$ 207,000	\$ 60,150	41.0%
ADMIN SALARY	\$ 1,070,431	\$ -	\$ 1,070,431	\$ 962,161	\$ (108,270)	-10.1%
ADMIN OPERATING	\$ 113,700	\$ -	\$ 113,700	\$ 103,500	\$ (10,200)	-9.0%
ADMIN TOTAL	\$ 1,184,131	\$ -	\$ 1,184,131	\$ 1,065,661	\$ (118,470)	-10.0%
INFO SYSTEMS SALARY	\$ 485,347	\$ -	\$ 485,347	\$ 499,139	\$ 13,792	2.8%
INFO SYSTEMS OPERATING	\$ 769,901	\$ (40,400)	\$ 729,501	\$ 803,000	\$ 73,499	10.1%
INFO SYSTEMS TOTAL	\$ 1,255,248	\$ (40,400)	\$ 1,214,848	\$ 1,302,139	\$ 87,291	7.2%
TRANSPORT SALARY	\$ 50,000	\$ -	\$ 50,000	\$ 65,000	\$ 15,000	30.0%
TRANSPORT OPERATING	\$ 4,266,338	\$ 320,000	\$ 4,586,338	\$ 4,809,033	\$ 222,695	4.9%
TRANSPORT TOTAL	\$ 4,316,338	\$ 320,000	\$ 4,636,338	\$ 4,874,033	\$ 237,695	5.1%
ATHLETICS SALARY	\$ 553,972	\$ -	\$ 553,972	\$ 571,333	\$ 17,361	3.1%
ATHLETICS OPERATING	\$ 183,246	\$ -	\$ 183,246	\$ 198,500	\$ 15,254	8.3%
ATHLETICS TOTAL	\$ 737,218	\$ -	\$ 737,218	\$ 769,833	\$ 32,615	4.4%
SPEC ED SALARY	\$ 2,396,181	\$ (50,000)	\$ 2,346,181	\$ 2,471,063	\$ 124,881	5.3%
SPEC ED OPERATING	\$ 5,592,116	\$ 300,000	\$ 5,892,116	\$ 6,666,455	\$ 774,339	13.1%
SPEC ED TOTAL	\$ 7,988,297	\$ 250,000	\$ 8,238,297	\$ 9,137,518	\$ 899,221	10.9%
BLDGS & GRNDS SALARY	\$ 665,898	\$ -	\$ 665,898	\$ 688,749	\$ 22,851	3.4%

Tewksbury Public Schools
FY 26 Detailed Budget by Cost Center

1/21/2025

ORG	OBJ	DESCRIPTION	FY25 ORIG BUDGET	FY 25 TRANSFERS	FY25 REV BUDGET	FY26 BUDGET	FY26-FY25 \$\$\$	FY26-FY25 % DIFF
DEWING SCHOOL								
13071110	600050	DEW PRIN/ASST PRIN	\$138,228	\$0	\$138,228	\$143,821	\$5,593	4.05%
13071120	600011	DEW CLERICAL SALARIES	\$56,727	\$0	\$56,727	\$62,936	\$6,209	10.94%
13431110	600059	DEW MOD SPEC ED TCHR	\$888,760	-\$176,000	\$712,760	\$668,280	-\$44,480	-6.24%
13501110	600088	DEW HEAD TEACHER	\$3,075	\$0	\$3,075	\$3,137	\$62	2.00%
13501110	600052	DEW TEACHERS SALARIES	\$1,672,756	\$0	\$1,672,756	\$1,667,401	-\$5,355	-0.32%
13501111	600061	DEW ACAD SPEC	\$94,603	\$0	\$94,603	\$98,596	\$3,993	4.22%
13431111	600083	DEW CASE MANAGER SAL	\$97,638	\$0	\$97,638	\$100,144	\$2,506	2.57%
13501132	601029	DEW LONG TRM SUB	\$22,668	\$0	\$22,668	\$22,668	\$0	0.00%
13431130	600089	DEW ISET SUB	\$6,000	\$0	\$6,000	\$7,000	\$1,000	16.67%
13501130	601311	DEW DAILY SUB TCHR	\$60,955	\$0	\$60,955	\$42,000	-\$18,955	-31.10%
13501130	601312	DEW DAILY SUB AIDE	\$1,630	\$0	\$1,630	\$18,000	\$16,370	1004.29%
13431131	600055	DEW SPECIAL ED AIDE	\$417,746	\$0	\$417,746	\$412,216	-\$5,530	-1.32%
13491130	600056	DEW KINDERGARTEN AIDE	\$235,859	\$0	\$235,859	\$274,604	\$38,745	16.43%
13501131	600060	DEW LUNCH/RECESS	\$45,000	\$0	\$45,000	\$50,000	\$5,000	11.11%
13131110	600066	DEW LIBRARIAN	\$34,220	\$0	\$34,220	\$29,886	-\$4,333	-12.66%
13131130	600057	DEW LIBRARY AIDES	\$13,825	\$0	\$13,825	\$17,710	\$3,885	28.10%
13171111	600070	DEW PROF DEV STIP	\$4,942	\$0	\$4,942	\$6,425	\$1,483	30.01%
13161111	600082	DEW ADJ COUNSELOR	\$89,190	\$0	\$89,190	\$95,212	\$6,022	6.75%
13601130	600116	DEW CUSTODIAL SALARIES	\$162,136	\$0	\$162,136	\$180,680	\$18,544	11.44%
13601130	600117	DEW CUSTODIAL OVERTIME	\$20,000	\$0	\$20,000	\$12,000	-\$8,000	-40.00%
13601130	600118	DEW CUST BLDG CHK	\$8,500	\$0	\$8,500	\$10,500	\$2,000	23.53%
13071150	601000	DEW OFFICE SUPPLIES	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
13071160	601007	DEW PRINC DUES	\$600	\$0	\$600	\$600	\$0	0.00%
13071160	601009	DEW PRINC CONF	\$2,500	\$0	\$2,500	\$1,000	-\$1,500	-60.00%
13431140	601032	DEW STUD SPEC AIDE	\$360,000	\$0	\$360,000	\$300,000	-\$60,000	-16.67%
13171160	601020	DEW COURSE REIMB	\$8,000	\$0	\$8,000	\$8,000	\$0	0.00%
13181151	601043	DEW TEXTBOOKS	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00%
13131150	601034	DEW LIBRARY SUPP	\$4,000	\$0	\$4,000	\$4,000	\$0	0.00%
13181150	601003	DEW COPY SUPPLIES	\$19,167	\$0	\$19,167	\$10,000	-\$9,167	-47.83%
13431151	601074	DEW SUPPLIES - SPEC ED	\$7,000	\$0	\$7,000	\$7,000	\$0	0.00%
13501151	601077	DEW SUPPLIES - TEACHING	\$31,700	\$0	\$31,700	\$20,000	-\$11,700	-36.91%
13501160	601021	DEW MILEAGE REIM	\$250	\$0	\$250	\$250	\$0	0.00%
13441142	601206	DEW INST S/W CONT SERV	\$4,000	\$0	\$4,000	\$4,000	\$0	0.00%
13161150	601209	DEW TEST & ASSESS SUPP	\$8,896	\$0	\$8,896	\$3,000	-\$5,896	-66.28%
		DEWING SALARY TOTALS	\$4,074,457	-\$176,000	\$3,898,457	\$3,923,216	\$24,758	0.64%
		DEWING OPERATING TOTALS	\$451,113	\$0	\$451,113	\$362,850	-\$88,263	-19.57%
		DEWING TOTALS	\$4,525,570	-\$176,000	\$4,349,570	\$4,286,066	-\$63,505	-1.46%

SUMMARY BY DESE FUNCTION CODE



EXPLANATION OF THE DESE CODES



State of Mass – Standard Codes for Expenditures

Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: "Reporting by Municipal Agencies".

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. This should correspond to EPIMS job code 1200.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. This should correspond to EPIMS job code 1201. <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

FUNCTION CODE - DESC	FY25	FY26	FY26-FY25 \$\$	FY26-FY25 %
REGULAR EDUCATION AND UNCLASSIFIED EXPENSES				
1110 - SCHOOL COMMITTEE				
Clerical Salaries	\$7,000	\$9,000	\$2,000	28.6%
Other Salaries	\$13,250	\$13,250	\$0	0.0%
Contracted Services	\$97,000	\$105,000	\$8,000	8.2%
Supplies	\$1,000	\$1,000	\$0	0.0%
Other Expenses	\$28,600	\$78,750	\$50,150	175.3%
1110 - SCHOOL COMMITTEE Totals	\$146,850	\$207,000	\$60,150	41.0%
1210 - SUPERINTENDENT				
Professional Salaries	\$234,240	\$240,133	\$5,893	2.5%
Clerical Salaries	\$80,397	\$83,864	\$3,467	4.3%
Contracted Services	\$23,000	\$12,000	-\$11,000	-47.8%
Supplies	\$9,500	\$16,500	\$7,000	73.7%
Other Expenses	\$19,500	\$25,500	\$6,000	30.8%
1210 - SUPERINTENDENT Totals	\$366,637	\$377,997	\$11,360	3.1%
1220 - ASSISTANT SUPERINTENDENT				
Professional Salaries	\$161,827	\$168,200	\$6,373	3.9%
Clerical Salaries	\$72,098	\$73,508	\$1,410	2.0%
Supplies	\$500	\$1,000	\$500	100.0%
Other Expenses	\$2,500	\$2,500	\$0	0.0%
1220 - ASSISTANT SUPT Totals	\$236,924	\$245,208	\$8,284	3.5%
1230 - OTHER DISTRICTWIDE ADMINISTRATION				
Professional Salaries	\$5,000	\$5,000	\$0	0.0%
1230 - OTHER DISTWIDE ADM Totals	\$5,000	\$5,000	\$0	0.0%
1410 - BUSINESS & FINANCE				
Professional Salaries	\$232,795	\$171,250	-\$61,545	-26.4%
Clerical Salaries	\$135,018	\$139,653	\$4,635	3.4%
Contracted Services	\$17,400	\$28,000	\$10,600	60.9%
Supplies	\$7,000	\$5,000	-\$2,000	-28.6%
Other Expenses	\$34,300	\$13,000	-\$21,300	-62.1%
1410 - BUSINESS & FINANCE Totals	\$426,513	\$356,903	-\$69,610	-16.3%
1420 - HUMAN RESOURCES & BENEFITS				
Professional Salaries	\$75,880	\$78,473	\$2,593	3.4%
1420 - HR & BENEFITS Totals	\$75,880	\$78,473	\$2,593	3.4%
1450 - ADM TECHNOLOGY - DISTRICTWIDE				
Clerical Salaries	\$66,829		\$2,897	4.3%
Contracted Services	\$202,901	\$226,000	\$23,099	11.4%
Supplies	\$45,000	\$45,000	\$0	0.0%
Other Expenses	\$2,000	\$2,000	\$0	0.0%
1450 - ADM TECH - DISTRICTWIDE Totals	\$316,730	\$342,726	\$25,996	8.2%
2120 - DEPT HEADS (NON SUPERVISORY)				
Professional Salaries	\$364,924	\$403,675	\$38,751	10.6%
2120 - DEPT HEADS Totals	\$364,924	\$403,675	\$38,751	10.6%
2210 - SCHOOL LEADERSHIP				
Professional Salaries	\$1,494,499	\$1,561,199	\$66,701	4.5%
Clerical Salaries	\$537,957	\$588,611	\$50,654	9.4%
Supplies	\$29,200	\$21,000	-\$8,200	-28.1%
Other Expenses	\$23,300	\$13,300	-\$10,000	-42.9%
2210 - SCHOOL LEADERSHIP Totals	\$2,084,956	\$2,184,110	\$99,154	4.8%

FY26 School Department Budget

Questions or Comments

