

FY26 School Budget Questions – non-finance committee questions in red

Answers submitted by the School Department and the Budget Subcommittee
January 7, 2025

1. If a full override passes, do you anticipate that you can sustain the level of service for 3-5 years without an override? This will depend on the rate of increased revenue in town and the building completion at Devens. With the limit of 2.5% tax increase and costs rising more than 2.5%, the situation is difficult to predict.

The major drivers of school budgets will always be personnel increases from increasing numbers of students or union-negotiated raises, utilities, and special education costs. We will be negotiating with the Harvard Educators' Association in FY26 for the FY27 contract and this contract will impact the budget.

The entire Town will of course be impacted by rising health insurance costs as well as utilities and overall inflation. We look forward to working with you as we try to predict the answer to this question.

2. Why is there a need to replace the Finance Specialist with a more costly Business Manager? It is noted that the finance special salary is 0.5 that of the business manager, but the increase in the budget is 3X not 2X.

School districts need to have a School Business Manager with the appropriate DESE license. For 6 months we contracted with an outside vendor to provide the service and license while our Finance Specialist gained her license with the required 300 hours of training and mentoring. When we promoted Mandy to the position, we researched the comps for this position in other districts. (see [data](#)). The Finance Specialist was a .5 FTE in the omnibus budget and the other .5 of her salary was to be offset by the Food Services revolving account. Mandy will continue to complete the tasks of the Finance Specialist job and add the role of Finance Director as we will not be replacing the Finance Specialist vacancy.

3. Why is there a cost increase between account 2305 FY25 and account 2310 FY26 (both HES & HS)? This is noted as a reclass, but it is not simply reclassing the expenses, there is a 400% increase.

This is described as a reclassification of expenses and did result in a large percentage increase. As you see a large % increase in one place, you will also see decreases in other lines since the overall budget is only showing an overall increase of 5.88%.

4. What is causing the large increases to: Coaching Stipends?

We have been using the Devens tuition payments to offset the coaches' salaries and now need to move half of the expense into the Omnibus budget. Coaches' salaries are included in most towns' budgets.

SPED Transportation? Across the state there is an increased need for out-of-district placements which means some students have to travel further for their schooling. The greater distance results in higher costs. There was also a reduction in reimbursement from the state for out-of-district transportation (FY24 - 57%, FY25 - 44%). A shortage of drivers has created a transportation issue that leads to higher expenses for contracts.

and Facilities PM?

This is a reclassification of repair money that had been listed in cell 6 into preventative maintenance.

5. Team stipends – MS previously combined with HS, but when breaking out, MS increased for 163% but HS only decreased by 8%

The establishment of the MS necessitated the creation of new stipends solely for the Middle School. High school stipends did not decrease because most of those stipend positions were still needed for 9-12 instead of 6-12.

6. **Comment not a question:** DESE Codes 5304 & 5305 are listed on salaries page, but I don't see them rolled up on Harvard budget doc tab

The FY26 HPS Salary sheet was an internal document that we shared for informational purposes. DESE Codes 5304 & 5305 are codes for reporting spending from revolving accounts to DESE. These salaries were earmarked to be paid out of School Choice and Devens in FY25 and so were listed on the sheet as such. However, they were rolled up on the Harvard budget doc under 2305 in their respective buildings.

7. The budget offsets attributed to building usage/rental fees are projected to be \$70,000. Is this figure typical for previous years? If not, how confident are you that this amount will be achieved? (FY26 Harvard Budget Doc tab, cells I14, I126, I132)

We negotiated a fee with Alpha Best and this agreement is planned to increase summer usage of the building and vacation week usage of the building for student programs.

8. Could you provide an update on the status of Medicaid reimbursements for Special Education? It was previously mentioned that these reimbursements might be allocated to the Special Education Reserve Fund.

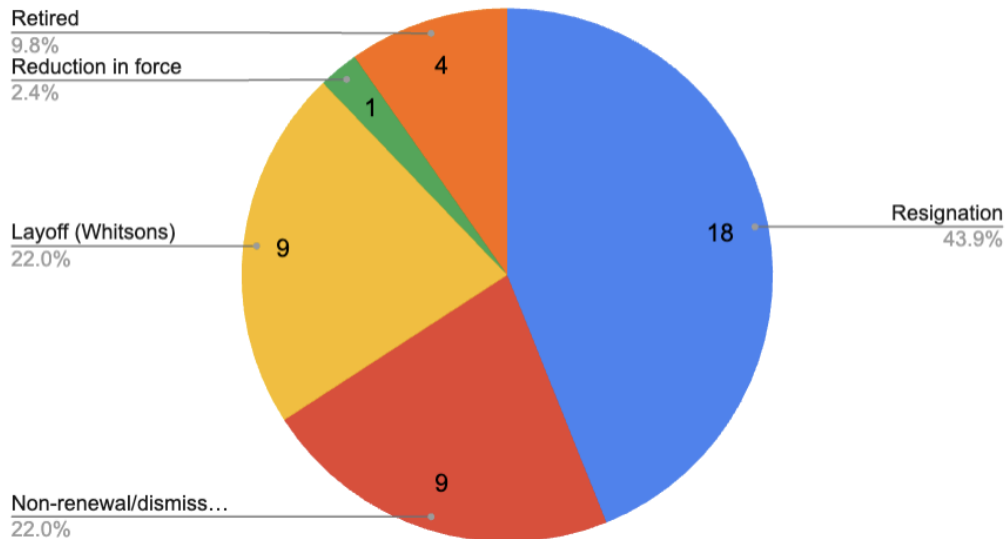
Our understanding is that Medicaid reimbursement returns to the town general fund.

We have begun the process of becoming a School-Based Medicaid Program (SBMP) provider. We are working with a consultant who provides Medicaid billing for school districts for a nominal fee. We are still awaiting designation as an SBMP provider. Once this is established, we will need to provide extensive training to staff about their role in the process. And we will need to send notice to families and seek permission to bill for Medicaid for eligible students. Our consultant anticipates it is reasonable to expect that we may be able to submit for administrative-only costs for the 4th quarter of FY25 with a full roll-out for FY26.

Michelle DellaValle, Director of Special Education, has communicated with Special Education Parent Advisory Counsel about this, and information about Medicaid (MassHealth) has been included in each central office newsletter that has gone to families. Michelle is also coordinating an information session for parents about how to access Medicaid services for children with disabilities.

9. Can you share the number of school personnel who have left the schools and the number of new hires over the past 12 months? We have hired 28 new employees, and 41 employees have retired, non-renewed, joined Whitsons (food service), or resigned. These numbers include all school staff such as custodians, teaching assistants, learning assistants, teachers, and administrators.

Employee Changes 1/24 - 12/24



10. Could you provide more details about the significant increase in the transportation line item in the Pupil Services budget? (Pupil Services Expenses tab, cell C8)

This is a contracted service. Since the return from COVID, driver shortages have caused significant wage and benefit increases within the private contractors with whom we have contracted. Given the number of contractors available, it is challenging to find service providers who haven't been impacted by shortages, fuel increases, and inflation for their overhead. This is a widespread issue throughout the state.

11. Could you explain the notable decrease in the Tech Leases & Licenses line item in the Technology Expenses budget? (Technology Expenses tab, cell C6)

The main reason for the decrease is that 4 of our lease's last payments were in July of 2024, one of which was for approximately \$95,000 (for 335 macbooks). We have only added two new leases for FY26, which total approximately \$40,000. This has allowed us to reduce our Lease and Licenses line to \$151,583

12. Could you elaborate on the reasons behind the increase in the Preventative Maintenance/Service line item in the Facilities budget? (Facilities tab, cell C7)

This is a reclassification of repair money that had been listed in cell 6 into preventative maintenance.

13. TBHS salaries don't add up. There are errors in the Excel sheet.

- a. Cell I190 omits summing I159 (\$60,322).
- b. I155 omits I126-128

There are multiple subtotals throughout the spreadsheet that then are summed into the overall amount. Cell I159 is in one of the subtotals and cells I126-128 create a subtotal that is included in the overall amount. This sheet does not roll up into the final Budget tab.

14. Dana Labb took over Ingrid's Asst Superintendents spot in the budget. We then hired an outside firm to be the business manager, and now a full time business manager to replace the firm. This was not included in last year's budget. How are you accounting for this? It appears it is now impacting the override for FY26. Can you comment on this?

The Assistant Superintendent role now incorporates the Curriculum Coordinator position that was cut in FY24 as well as several other stipend positions. The new Assistant Superintendent is not the same as a School Business Manager role. Many districts have both. Here are the job descriptions for both positions. ([Assistant Superintendent](#), [Director of Finance and Operations](#))

| Finance FY23 | Curriculum/Instruction FY23 | FY23 Total |
|--|--|--|
| Director of Finance \$133,000 | Director of Instructional Design \$125,000 DEIB Stipend \$5,000 Instructional Tech Stipend \$5,000 New Teacher Induction \$1,200 | \$269,200 |
| Finance FY24 | Curriculum/Instruction FY24 | FY24 Total |
| Assistant Superintendent of Finance & Operations \$150,000 Finance Specialist \$70,000 | Curriculum/Instruction \$0 (Cut was supplemented with outside vendors/contractors ie. Novak Group) \$38,700 DEIB Stipend \$5,000 Instructional Tech Stipend \$5,000 New Teacher Induction Stipend \$1,200 | \$231,200 +\$38,700 \$269,900 |
| Finance FY25 | Curriculum/Instruction FY25 | FY25 Total |
| Finance Specialist/Director of Finance & Operations \$95,000 TMS \$64,000 | Assistant Superintendent \$160,000 Novak Group \$11,000 (previous contract) | \$319,000 \$11,000 \$330,000 |
| Finance FY26 | Curriculum/Instruction FY26 | FY26 Total |
| Director of Finance \$120,000 | Assistant Superintendent \$164,000 | \$284,000 |

15. Assistant principals were part of the override that failed in April 2024, but they were hired anyway. I understand you have line-item authority, but from a budget standpoint, how are you managing it? It appears it is now impacting the override for FY26. Can you comment on this? The need for an assistant principal was well documented and supported by the School Committee. When the override did not

pass, we prioritized the position by evaluating class sizes and reducing the high school math department by one teacher. This math teacher became the assistant principal. This employee will continue to support grades 6 - 12 next year as the assistant principal and we will not replace the math position.

16. Why aren't formulas used throughout the spreadsheet? Were all of the \$ and % differences calculated by hand? On the Athletics tab there are errors in the Referees and Transportation lines. I haven't calculated each and every line in your budget to check for other errors, but using formulas for calculations may be a good idea.

We used a different spreadsheet with the same information to pull into the final budget. This created some issues and will not be done the same way in the future.

17. Can you provide budgeted vs actuals for Devens for the last 4 years?
(FY21-FY24)

| | |
|------------------------|----------------|
| FY21 Budgeted Expense: | \$2,224,853 |
| FY21 Actual Expense: | \$1,796,825 |
| FY22 Budgeted Expense: | \$2,469,539 |
| FY22 Actual Expense: | \$2,352,311 |
| FY23 Budgeted Expense: | \$2,433,489 |
| FY23 Actual Expense: | \$2,623,362.61 |
| FY24 Budgeted Expense: | \$2,932,000 |
| FY24 Actual Expense: | \$2,922,691.50 |

18. Central Office

- a. We used to just have a business manager, who was promoted to assistant superintendent but continued the role of business manager. Why do we now need two people to do that job? 1410 Business and Finance is increasing 36%. See the answer to #14 above
- b. Central Office salaries FY25 (\$819,767) aren't reflected on the Central Office tab (\$777,187). Which is it? The FY26 HPS salaries tab does not reflect offsets to the omnibus budget and gives full salary amounts. The central office tab reflects only what was asked of the Omnibus budget.
- c. Why are Memberships/Subscriptions and Office Expenses going up 25%? The membership increase reflects valuable professional development for administrators that has been available in the past. Office expenses are now combined with Pupil Services office supplies since the office is shared. There is no longer an office expense for Pupil Services.

- d. What are the Central Office transportation expenses? The cost of the six buses that transport Harvard students is reflected in the Central Office budget.
- e. Why is legal/audit increasing 67%? We will enter into negotiations with the Harvard Educators Association in 2025 and the increase is to cover legal fees during this process.
- f. Is offsetting the Business Coordinator/Registrar salary with Building Usage Fees an appropriate use of that revenue? Should it be applied to custodial or utilities expenses? The off-set is in several lines including utilities and custodial. There are hours of time for scheduling and billing that are done by this employee in central office.
- g. Between the contract Business Manager cost and the Assistant Superintendent position you are requesting \$284k. Ingrid Nilsson's last year salary was \$150k. Prior to Ingrid's elevation to Assistant Superintendent HPS didn't have this position. Can you explain the rationale for hiring an Assistant Superintendent that cannot also perform the duties of the School Business Manager? The extra \$134k in expense is a large percentage of the override request. Recombining these positions seems like a good way to reduce your request. See the answer to #14 above; In 2023 we had a Director of Curriculum and Instruction (similar to Assistant Superintendent) and a Business Manager (similar to Director of Finance and Operations). The curriculum position was cut for financial reasons. This position has been supported by the School Committee for many years and has been targeted as a needed growth area.
- h. The Pupil Services and Facilities tabs don't have FY25 columns for comparison.
These columns were inadvertently hidden and we have fixed that.
- i. FY26 HPS Salaries Tab – cell H12 is not capturing Paula Torres Salary
This tab was for informational purposes only and does not feed into the FY26 Harvard Budget Doc.
- j. Will you be filling the financial analyst position now that the financial analyst has been promoted to business manager? No, Mandy will continue to do the tasks of the Finance Specialists and the role of Director of Finance and Operations.
- k. Why is the financial analyst not on the FY26 HPS Salaries tab? If it's not being filled, I would expect them to have a budget in the FY25 column and zero in FY26, or have a budget in FY26 if it is being filled. The person was promoted and has a new title of Director of Finance and Operations.

- a. HES salaries on the salaries tab are \$5,779,611.07. Why on the HES tab are they \$5,829,636.00?

The cost center tabs were the original submissions from the cost center manager and were not updated in the final stage of the budget development. We will do this differently next year.

- b. R. Cullinane is being replaced, but the salary is going up from \$87k to \$92k? Where is Cullinane's salary shown for FY25? Cullinane's salary is not shown on the FY26 tab as his FTE is being replaced by current staff member Karen Salmon. Her FY25 salary is shown.
- c. Are van monitors no longer needed? What does it mean paid for by special education? Van monitors are needed on a case by case basis. This is budgeted for in the Special Education transportation line.
- d. Are lunch and recess aids going away? Who will perform this function? We are reducing hours of lunch and recess aides in order to help the budget. We will still have recess aides at recess by reallocating current staff.
- e. Are you only going to have 3 sections of 1st grade and 5th grade? There are only 3 FTEs listed for each of those grades. I assume R. Cullinane's replacement will take one of those roles, but are we dropping a teacher?

We are planning for 4 1st grade classes and 3 5th grade classes.

Teachers are reassigned as needed based on enrollment. Karen Salmon is taking the place of R. Cullinane's retirement.

- f. HES Guidance Salary line has increased by \$97k. Is this a new position? This increase shows a reclassification of the HES School Psychologist to the guidance line along with the contractual yearly increase for the 2 HES guidance counselors. The School Psychologist had in previous years been included in another line. It is not a new position.

20. TBMS

- a. FY25 salaries are 2,833,530.70 on the salaries tab and \$2,905,628 on the Middle School tab. Which is it?

The cost center tabs were the original submissions from the cost center manager and were not updated in the final stage of the budget development. We will do this differently next year.

- b. Teacher Special Education for TBMS is listed as a New Position with no salary on the salaries tab row 211.

This position has been identified as a need in the middle school, however in an effort to cut costs, we have decided not to put that forth as part of the FY26 budget.

- c. Is Horton a new hire? Is Assistant Principal and ELL teacher a new role?
2210 School leadership is increasing 19.4%
Dr. Julie Horton was previously a math teacher who was hired in FY25 to be the High School Assistant Principal. See question #15. We are proposing to continue this position in FY26 with the position split between Middle School and High School. No new FTE was hired to replace her math position in FY25 and no replacement is planned for FY26. The ELL teacher is not a new role. It was not budgeted for in FY25 but an increased need for ELL services (based on the number of EL students enrolled) in the high school necessitated a continuation of the role even though it had not been budgeted for.

21. Facilities

- a. Facilities salaries also do not match on the salaries tab and the facilities tab The cost center tabs were the original submissions from the cost center manager and were not updated in the final stage of the budget development. We will do this differently next year.

22. Technology

- a. FY25 salaries were \$273,005.00 on the salaries tab and \$278,005 on the tech tab. Which is it? The \$278,005 reflects a 5,000 stipend for an Instructional Tech Coordinator that we are not budgeting for in FY26 and should have been included in the FY25 salaries number.
- b. Edna Mello is getting an 86% increase. Is this for additional hours worked? Yes, see the memo linked in the supporting details tab and [here](#).

23. FTE Summary

- a. The salaries tab FTEs for HES add up to 77.60, not 79. Do you have the salaries tab data for previous years that we can verify those numbers as well?
- b. The salaries tab FTEs for TBMS + TBHS = 86.3, not 84. Which is it?

The salaries lines on the FY26 Harvard Budget Doc tab are accurate. We did not link the salary spreadsheet from the HPS Salaries tab to the FY26 Harvard Budget Doc tab. This will be done differently in subsequent years.

24. General Salaries Questions

- a. The Following Employees are receiving pay increases of more than 50%. Are these for increased hours worked?
 1. Edna Mello see the answer in 22b, Jason Ward an experienced teacher with a PhD replaced a new teacher who was not renewed, Mandy Ostaszewski promoted to Director of Finance and Operations, Patricia Mechlin payroll accuracy is requiring 3 days of work and the adjustment captures this reality, Kaitlyn Lancey moved to a special education administrator that works 260 days vs 185, Cindy McGinty increase in hours for student services
- b. Why are technology and central office growing more than twice as much as HES, TBMS and TBHS? We have requested more hours for a technology employee.

See 14 above. The Central Office line reflects the increase in transportation and the need for the Director of Finance and Operations.

| Department | Sum of FY25 Budget | Sum of FY26 Budget | FTE/Days | Increase |
|--------------------|----------------------|----------------------|---------------|-------------|
| TECH | 273,005.00 | 310,399.73 | 4.00 | 13.7% |
| Central Office | 819,767.00 | 920,157.18 | 7.50 | 12.2% |
| TBMS | 2,833,530.70 | 3,012,551.42 | 34.35 | 6.3% |
| TBHS | 4,561,274.15 | 4,733,472.00 | 51.95 | 3.8% |
| Facilities | 692,544.21 | 713,315.05 | 11.00 | 3.0% |
| HES | 5,724,462.90 | 5,779,611.07 | 77.60 | 1.0% |
| Grand Total | 14,904,583.96 | 15,469,506.44 | 186.40 | 3.8% |

25. How much is the building usage fees offset? Why is this offsetting the central office and not janitorial? [See #18 f above](#)
26. 1410 Payroll salaries tab shows an increase from 31,776 to 48,853. The FY26 Harvard Budget doc tab shows an increase from 31,776 to 40,000. Which is it?
[The original payroll salary ask for FY26 was for \\$48,853. We subsequently reduced that to \\$40,000 while developing the final budget doc tab and it did not get updated on the salaries tab. It is fixed now.](#)

How much are the Preschool and Kindergarten offsets to 2305?
[Preschool has an offset of \\$100,000 from the Preschool Revolving account and Kindergarten has an offset of \\$175,000 from the Kindergarten Revolving account.](#)

27. How did you calculate the "Required Increases" on the Financial Stress Points Memo tab? [For the COLA and steps we took all current employees and calculated either a 2.5% for faculty or 2.75% increase for hourly employees and captured the step changes for years of service. We track anticipated column changes for faculty as they submit the projected movement to us by November 1st of the prior year. I can't seem to get the numbers to line up from the salaries tab.](#)

28. Salary Questions

- a. [There are several salaries that have gone up by a high percentage. Can you explain these increases?](#)
1. [Karen Shuttle - \\$58k to \\$75k her salary only went up 2.75% as the 58K does not reflect the building rental off-set](#)
 2. [Patricia Mechlin - \\$31k to \\$48k for accuracy of payroll, she has been working 2.5 days a week. We have captured this increase in workdays in the FY26 budget. Pat's budgeted salary for FY26 is \\$40,000 please see question #26.](#)

3. Paula Torres - \$55k to \$76k a different person was hired with more experience
4. Beth Robinson - \$107k to \$116k this reflects a contractual column change for additional graduate credits
5. Kaitlyn Lancey - \$73k to \$112k she increased her days of work from 185 to 260 to meet the growing needs of students for summer services
6. Lynne Copeland - \$93k to \$102k this reflects a contractual column change for additional graduate credits
7. Samantha Pereyra - \$37k to \$95k In last year's budgeting, her salary was split between HES and TBS. This year she worked completely at HES due to the increased number of students requiring EL services.
8. Allison White - \$85k to \$96k this reflects a contractual column change for additional graduate credits
9. Marisa Khurana - \$43k to \$116k this was an error on the spreadsheet and has been corrected
10. Haley Lowney - \$77k to \$86k this reflects a contractual column change for additional graduate credits
11. Cindy McGinty - \$20k to \$31k hourly employee, reflects an accurate account of how many hours she will be asked to work.
12. Marybeth Quaadgras - \$100k to \$106k this reflects a contractual column change for additional graduate credits
13. Colleen Micavich - \$106k to \$122k New Staff member with more experience hired to work more summer days to meet growing needs of students for summer services.
14. Julie Burton - \$87k to \$96k this reflects a contractual column change for additional graduate credits