

Budget Update for School Committee



March 12, 2026

Approved High Level Cost Centers

January 22, 2026



Budget Cost Centers

Development of High Level Cost Centers

- Salaries
- Professional Development and Learning
- Curriculum, Instruction and Assessment
- General Education Student Facing Expenses
- Specialized Instruction Student Facing Expenses
- Technology, Facilities and Administration



Creating A Preliminary Financial Narrative that Supports Level Service in the District and Represents Our Budget Narrative for the General Fund

Voting Categories	FY23 Final Expense	FY24 Final Expense	FY25 Final Expense	FY26 Budget	FY26 Projection as of 1.5.26	FY27 Budget Proposal
Salary	26,068,650	28,486,615	29,801,117	30,435,155	31,109,827	35,972,537
Professional Development	165,152	107,244	125,952	245,000	205,957	340,877
Curriculum Development	101,077	117,034	193,470	96,100	79,058	226,100
Regular Ed Student Facing Expense	886,035	858,344	411,400	1,011,845	938,333	944,645
Special Ed Student Facing Expenses	2,883,035	2,724,672	3,765,183	5,053,237	4,964,483	5,324,946
Technology, Facilities & Administration*	2,000,305	2,094,907	1,826,856	2,618,907	3,045,406	3,209,800
Grand Total	32,104,255	34,388,816	36,123,978	39,460,244	40,343,063	46,018,906

*Breakout of Utilities	FY23 Final Expense	FY24 Final Expense	FY25 Final Expense	FY26 Budget	FY26 Projection as of 1.5.26	FY27 Budget Proposal
Utilities Expenses reported in General Fund	811,107	734,286	515,342	1,065,000	1,565,097	1,587,000
Utilities Expenses transferred out to other funding sources		250,000	500,000			
Total Utilities expenses	811,107	984,286	1,015,342	1,065,000	1,565,097	1,587,000

WHAT WE HAVE LEARNED



Salaries

Superintendent
Assistant Superintendent
Other District Wide Admin
Business Finance
Human Resources
Admin Technology
Department Heads
School Leadership
Teachers
Therapeutic Services
*Short Term Subs
Paraprofessionals

Library Media Directors
Guidance Adjustment Counselors
Psych Services
Medical Services
Athletics
Custodial
*Custodial Outsource Contract
Maintenance Grounds
Maintenance Buildings
Tech Infrastructure
*Employee Separation Costs
*Costs not included in salary detail



Substitute Line under Salary

- Substitutes are paid hourly
- We have a need for specialized nursing services and these services are currently paid for hourly
- We have reclassified both the hours and the salary for these services so we have more accurate data. We still need this amount, we are just accounting for it differently.
- Thank you Katie Lavery and Sandra Malzone



Substitute Line under Salary

- We also changed the B1 substitute rate starting in FY27 to \$200 dollars a day.

Projected Expenses for Subs assuming same number of days as projected in FY26

Sub Classification	Fiscal Year			
	FY26	FY27	FY28	FY29
Building Sub (days)	\$82,000	\$82,000	\$82,000	\$82,000
Daily Sub (days)	\$97,700	\$122,125	\$122,125	\$122,125
Long Term Sub (days)	\$175,982	\$204,142	\$208,193	\$212,522
Nurse Sub (hours)	\$87,121	\$87,121	\$87,121	\$87,121
YEAR TOTAL	\$442,802	\$495,387	\$499,439	\$503,767

This Table reflects both nursing change and B1 to \$200 per day long term sub rate

Revised Expenses for Subs assuming same number of days as projected in FY26				
Sub Classification	Fiscal Year			
	FY26	FY27	FY28	FY29
Building Sub (days)	\$82,000	\$82,000	\$82,000	\$82,000
Daily Sub (days)	\$97,700	\$122,125	\$122,125	\$122,125
Long Term Sub (days)	\$175,982	\$122,800	\$122,800	\$122,800
Nurse Sub (hours) without 1 to 1 Nurse	\$4,970	\$4,970	\$4,970	\$4,970
YEAR TOTAL	\$360,652	\$331,985	\$331,985	\$331,985



Custodial Subcontract under Salary

- Our middle school and high school overnight custodial service is provided by a third party contractor
- While we are choosing to use a third party, that money should be accounted for under contracted services for facilities and not under the salary line
- We will reclassify these dollars into the Technology, Facilities & Administration line.



Salaries

Superintendent
Assistant Superintendent
Other District Wide Admin
Business Finance
Human Resources
Admin Technology
Department Heads
School Leadership
Teachers
Therapeutic Services
*Short Term Subs
Paraprofessionals

Library Media Directors
Guidance Adjustment Counselors
Psych Services
Medical Services
Athletics
Custodial
*Custodial Outsource Contract
Maintenance Grounds
Maintenance Buildings
Tech Infrastructure
*Employee Separation Costs
*Costs not included in salary detail

Salary Budget Items	FY26 Budget	FY27 Budget as of 1.22.26
Salary Budget	30,435,155	35,972,537
Custodial Cleaning Contract	359,480	361,621
Separation Costs	165,000	165,000
Substitute Costs	250,000	325,000
Salary Budget less Other Salary Items	29,660,675	35,120,916

NEGOTIATIONS FISCAL IMPACT



During Our Last Update

- What we were working toward
- District current needs
- Comparable districts
- Salary compensation offers
- Addressing religious holidays and holidays



What We Are Working Toward

- Common understanding of our comparable districts and why they are our comparable districts.
- Common understanding about historically underfunding all budget lines in order to fiscally project what we really need.
- Bringing all employees to mid market (one of the three middle districts within our comp districts) with the information we have now.
- Settling contracts with all units that take the above into consideration.



Current School District Needs

- Recruitment and Retention
- High quality curriculum and instructional materials linked to high quality PD
- Multi-Tiered Systems of Support with Tier 1 focus
- Providing specialized instruction in least restrictive environments



Comparable Districts for Salary

Stoneham Comparable Districts					
District Name	Number of Students	Overrides	Commercial Tax	Single Home Assessment	Two Family Assessment
Bedford	2,397	0	23%	\$1,039,668	\$1,063,575
Wakefield (ML)	3,379	0	18%	\$825,700	\$788,057
Wilmington (ML)	2,782	0	42%	\$751,428	\$749,041
Saugus	2,614	0	16%	\$683,849	\$712,450
Tewksbury	3,271	0	15%	\$685,343	\$662,800
Medford	4,120	1	10%	\$807,845	\$935,600
Stoneham	2,296	1	10%	\$801,126	\$809,331
North Reading	2,335	1	11%	\$855,002	\$900,500
Lynnfield	2,159	2	11%	\$1,053,184	\$1,070,350
Reading (ML)	3,862	3	10%	\$944,000	\$878,723
Melrose (ML)	3,730	3	5%	\$870,000	\$873,095



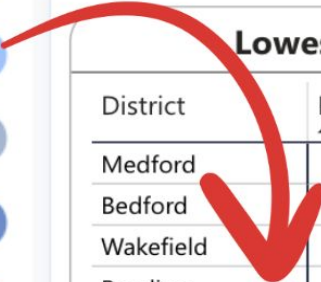
Salary Compensation for Educators Update

- First, we just looked at step one for bachelors and masters and arrived at 16% across the table (December 16th)
- This did not achieve the desired results because it did not address the middle of the salary tables

UNDERSTANDING MARKET SALARY

Bachelors

Lowest Step



District	Rank	Salary
Medford	1	\$67,581
Bedford	2	\$67,069
Wakefield	3	\$63,302
Reading	4	\$61,044
North Reading	5	\$59,923
Tewksbury	6	\$58,062
Wilmington	7	\$57,271

Step 5

District	Rank	Salary
Bedford	1	\$81,925
Medford	2	\$78,074
Tewksbury	3	\$75,048
Wakefield	4	\$74,607
North Reading	5	\$73,969
Reading	6	\$70,750
Wilmington	7	\$69,614

Highest Step

District	Rank	Salary
Medford	1	\$108,931
Bedford	2	\$108,597
North Reading	3	\$100,342
Wilmington	4	\$95,431
Wakefield	5	\$95,202
Reading	6	\$95,042
Tewksbury	7	\$88,372

MARKET SALARY FY 27

Masters

Lowest Step



District	Rank	Salary
Medford	2	\$73,756
Bedford	5	\$70,178
Wakefield	6	\$67,901
North Reading	7	\$67,186
Reading	5	\$65,520
Wilmington	6	\$62,994
Tewksbury	7	\$62,732

Step 5

District	Rank	Salary
Bedford	1	\$85,750
Medford	2	\$84,260
North Reading	3	\$82,204
Tewksbury	4	\$81,022
Wakefield	5	\$80,011
Wilmington	6	\$76,571
Reading	7	\$76,534

Highest Step

District	Rank	Salary
Bedford	1	\$120,526
Medford	2	\$116,930
North Reading	3	\$110,338
Reading	4	\$104,424
Wakefield	5	\$101,996
Wilmington	6	\$101,378
Tewksbury	7	\$100,833



Salary Compensation for Educators

- Next we responded to the feedback about the middle of the table falling short of mid market. We used step one, five and top to create a new table. and made sure Stoneham was either 5, 6, or 7 on the comparison table. (February 24th)
- This did not give us the desired results either because it left out every other step on the table.



Salary Compensation for Educators

- Now we have responded to feedback that the other steps on the table needed to be adjusted as well.
- On Tuesday, March 10th we made a third salary offer. In order to address every step in every lane, we rebuilt the entire salary table.
- We researched every comp district for the most updated contract and built a comparison table. We placed Stoneham in the median space, and in some cases slightly above, through FY29.

	26	27	Percentage		26	27	Percentage	
	B	B			B15	B15		
1	52,174	61,200	17.30%		54,213	61,846	14.08%	
2	54,096	64,012	18.33%		56,148	64,471	14.82%	
3	56,009	67,005	19.63%		58,049	67,510	16.30%	
4	58,566	71,059	21.33%		60,605	71,252	17.57%	
5	61,128	74,170	21.33%		63,168	74,480	17.91%	
6	63,668	77,440	21.63%		65,710	78,050	18.78%	
7	66,219	80,261	21.21%		68,258	81,780	19.81%	
8	69,408	83,173	19.83%		71,449	83,602	17.01%	
9	72,605	87,940	21.12%		74,648	87,817	17.64%	
10	76,437	91,802	20.10%		78,477	94,191	20.02%	
11	81,952	93,922	14.61%		83,151	96,855	16.48%	
12	-	-	-		84,846	99,622	17.41%	
			19.68%				17.32%	

26	27	Percentage		26	27	Percentage		26	27	Percentage	
M	M			M15	M15			M30	M30		
56,254	66,021	17.36%		57,724	67,651	17.20%		59,195	68,666	16.00%	
58,201	69,753	19.85%		59,660	71,306	19.52%		61,117	73,604	20.43%	
60,091	72,961	21.42%		61,565	74,250	20.60%		63,038	76,612	21.53%	
62,643	76,958	22.85%		64,115	78,969	23.17%		65,591	80,230	22.32%	
65,209	80,012	22.70%		66,680	81,350	22.00%		68,151	83,893	23.10%	
67,752	83,036	22.56%		69,221	84,945	22.72%		70,691	87,640	23.98%	
70,296	87,121	23.93%		71,769	89,188	24.27%		73,242	91,792	25.33%	
73,486	91,587	24.63%		74,968	93,501	24.72%		76,445	95,335	24.71%	
76,691	95,966	25.13%		78,161	98,011	25.40%		79,631	99,970	25.54%	
80,518	100,834	25.23%		81,989	103,126	25.78%		83,460	105,485	26.39%	
84,348	104,870	24.33%		85,818	106,841	24.50%		87,288	107,511	23.17%	
91,961	106,675	16.00%		93,470	111,132	18.90%		94,981	111,478	17.37%	
		22.17%				22.40%				22.49%	

26	27	Percentage		26	27	Percentage	
M45	M45			M60	M60		
60,669	70,376	16.00%		62,143	71,518	15.09%	
62,588	73,814	17.94%		64,058	75,674	18.13%	
64,512	77,020	19.39%		65,985	79,374	20.29%	
67,062	81,910	22.14%		68,533	83,338	21.60%	
69,620	84,910	21.96%		71,089	87,535	23.14%	
72,162	88,683	22.89%		73,636	91,989	24.92%	
74,716	93,564	25.23%		76,189	96,461	26.61%	
77,922	98,394	26.27%		79,399	101,370	27.67%	
81,101	102,362	26.22%		82,570	105,310	27.54%	
84,934	106,543	25.44%		86,407	108,647	25.74%	
88,760	108,430	22.16%		90,231	111,000	23.02%	
96,491	112,315	16.40%		98,002	114,689	17.03%	
		21.84%				22.56%	

26	27	Percentage		26	27	Percentage				
M75	M75			D	D					
63,520	72,831	14.66%		64,432	75,044	16.47%				
65,434	77,950	19.13%		66,345	78,722	18.65%				
67,361	81,900	21.58%		68,274	82,266	20.49%				
69,910	85,933	22.92%		70,823	86,197	21.71%				
72,464	90,254	24.55%		73,376	91,287	24.41%				
75,012	94,746	26.31%		75,923	95,027	25.16%				
77,565	99,500	28.28%		78,477	100,174	27.65%				
80,774	104,471	29.34%		81,687	105,868	29.60%				
83,946	108,459	29.20%		84,860	108,539	27.90%				
87,782	111,196	26.67%		88,695	112,010	26.29%				
91,607	113,197	23.57%		92,520	114,148	23.38%				
99,377	115,278	16.00%		100,289	118,281	17.94%				
		23.52%				23.30%				21.70%



Salary Compensation for ESPs

- School Committee offered an additional percentage changing the offer from 4% to 5% in FY 27 making the new offer 3% retroactive in FY26, 5% in FY27, 2% in FY28, and 2% in FY29



Addressing Religious Holidays and ESP Holidays

- School Committee offered 2 additional personal days to all units.



Paid Parental Leave

- Educators may take up to 12 weeks of parental leave with two of those weeks paid for by the district and the remaining time from available sick leave.

WHAT DOES THAT MEAN FOR THE HIGH
LEVEL COST CENTERS



Reallocation of Funds and Adjustments

- Reallocated \$111,880 in Professional Development funds to the salary line
- Reallocated \$100,000 Curriculum Development funds to the salary line
- Reallocated \$500,000 in Utilities funds to the salary line
- Reduction of long term sub rate from Bachelors 1 to \$200 per day in FY27

Taking into consideration the adjustments we are making in proposed offers during negotiations and the salary details discussed, the chart below shows the changes.

Changes to budget		FY27 Change
Decrease custodial cleaning contract	Salary	(361,621)
Increase custodial cleaning contract	Technology, Facilities & Admin	361,621
Decrease Professional Development	To Fund Teacher's Increase	(111,880)
Decrease Curriculum Development	To Fund Teacher's Increase	(100,000)
Decrease Utilities	To Fund Teacher's Increase	(500,000)
Increase Salary	To Fund Teacher's Increase	711,880
Grand Total		-

**This chart represents the movement between lines resulting
in the current totals for the high level cost centers**

Voting Categories	FY26 Budget	FY26 Projection as of 1.5.26	FY27 Voted Budget 1.22.26	FY27 Proposed Budget 3.12.26	FY27 Change
Salary	30,435,155	31,109,827	35,972,537	36,322,796	350,259
Profressional Development	245,000	205,957	340,877	228,997	(111,880)
Curriculum Development	96,100	79,058	226,100	126,100	(100,000)
Regular Ed Student Facing Expense	1,011,845	938,333	944,645	944,645	-
Special Ed Student Facing Expenses	5,053,237	4,964,483	5,324,946	5,324,946	-
Technology, Facilities & Administration	2,618,907	3,045,406	3,209,800	3,071,421	(138,379)
Grand Total	39,460,244	40,343,063	46,018,906	46,018,906	0

FISCAL OBLIGATIONS ALSO
INCLUDED IN THE SALARY LINE



Financial Impacts of Negotiation Items

Throughout negotiations we have been discussing

- Parental Leave
 - The SEA has asked for 10 paid weeks by the district and 2 with sick leave.
 - The SSC has countered with 2 paid weeks plus up to 10 weeks of accrued sick leave.
- Holiday pay for ESPs
 - The SEA has asked for 11 holidays (Financial impact slide 51)
 - The SSC has rejected this proposal

Revised Parental Leave and New Personal Days Fiscal Obligation			
Estimated Cost of Parental Leaves/ Personal Days	FY27	FY28	FY29
15 educators, 2 weeks, 150 Days	\$30,000 Day rate of \$200	\$30,000 Day rate of \$200	\$30,000 Day rate of \$200
254 Educators, 86 ESP's* 2 Personal Days	\$85,000 Day rate of \$125	\$85,000 Day rate of \$125	\$85,000 Day rate of \$125
*We estimate that not all ESP's will be replaced with subs			

The following table includes longevity

Teacher, ESP, Secretary CBA Proposal Costs	FY26	FY27	FY28	FY29
Teachers Salaries	21,348,992	25,702,366	26,647,739	27,615,143
ESP Salaries	3,599,781	3,868,919	4,035,231	4,192,860
Secretary Salaries	502,556	536,996	555,728	573,866
Two Weeks Paid Parental Leave	-	30,000	30,000	30,000
Two additional Personal Days	-	85,000	85,000	85,000
Total Amount	25,451,329	30,223,281	31,353,698	32,496,869
Increase from Prior Year		4,771,952	1,130,418	1,143,171

WHAT DOES THIS DO IN THE OUT YEARS?



YEARLY BUDGET INCREASES

- In FY28 and FY29 we are planning on a 2% salary increase
- When we increase the table 2%, we also need to make sure we account for the annual increase in steps. Each member of a bargaining unit below the top step increases by one step annually until they reach the top step
- For individuals below the top step, annual salary increases are significantly greater than the amount of the table increase because of their step advancement



YEARLY BUDGET INCREASES

- Longevity is earned by long term employees and increases the cost of salaries beyond the table increase
- So while we are increasing the teacher, ESP and secretaries tables by 2% from FY27 to FY28, the actual salary cost is projected to rise at 4.4%
- The 2% increase from FY28 to FY29 is projected to actually increase salary costs 4.29%

The following table includes longevity

Teacher, ESP, Secretary CBA Proposal Costs	FY26	FY27	FY28	FY29
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Current School District Needs

- Recruitment and Retention
- High quality curriculum and instructional materials linked to high quality PD
- Multi-Tiered Systems of Support with tier 1 focus
- Providing specialized instruction in least restrictive environments



FISCAL YEAR PRIORITIES FY27

In FY27 the Employee Contracts are the priority:

- Educators
- Educator Support Personnel
- Nurses
- Clerical Employees
- Unit B Employees
- Non-Union Contract Employees
- Cafeteria

*(Custodians have settled contract through FY27)



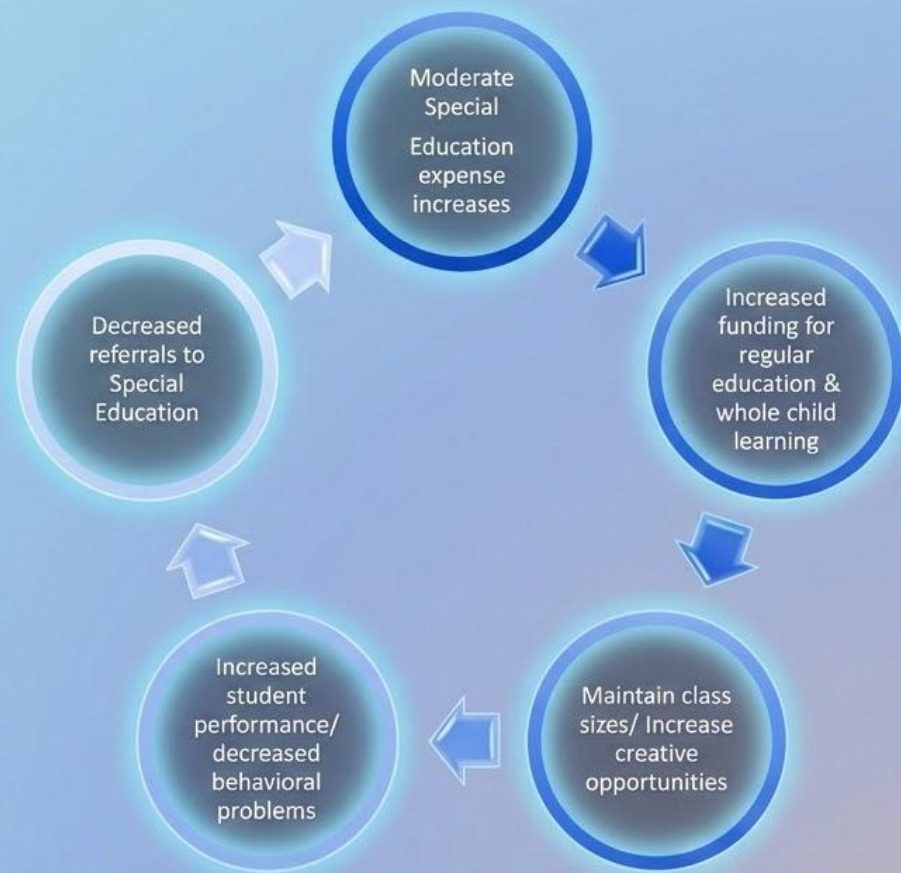
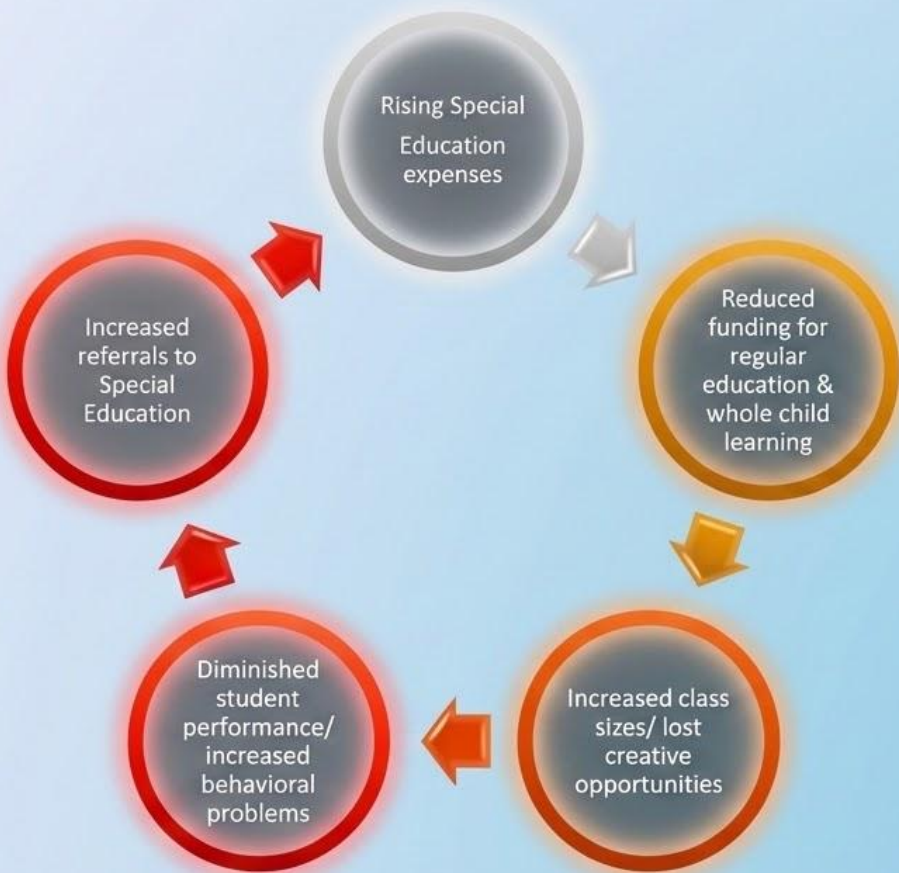
FISCAL YEAR PRIORITIES

In FY28 and FY29

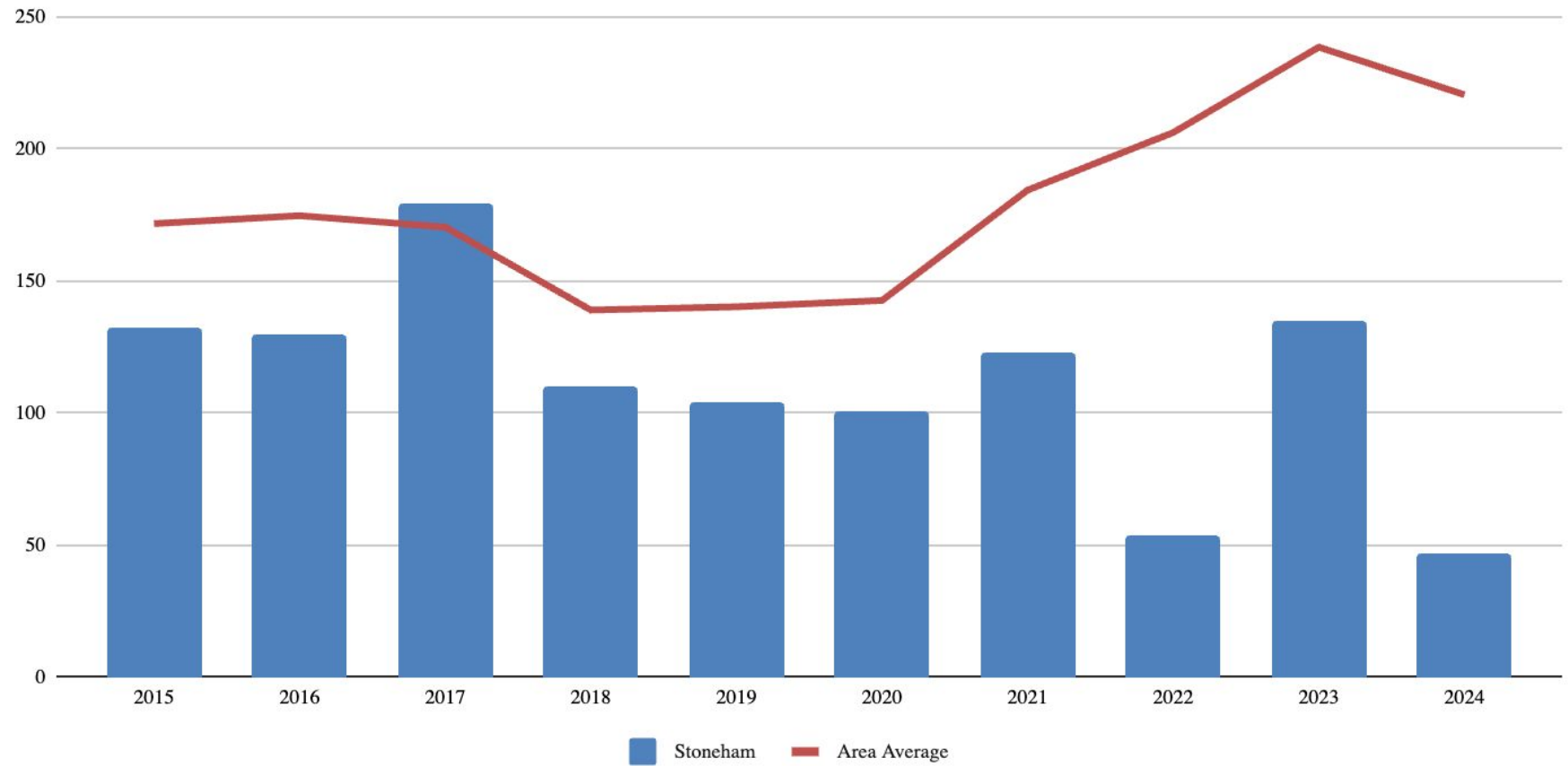
- Multi-Tiered Systems of Support
- Least Restrictive Environments
- Professional Development
- Curriculum Development

Stoneham Public Schools Tier 1 Best Practices

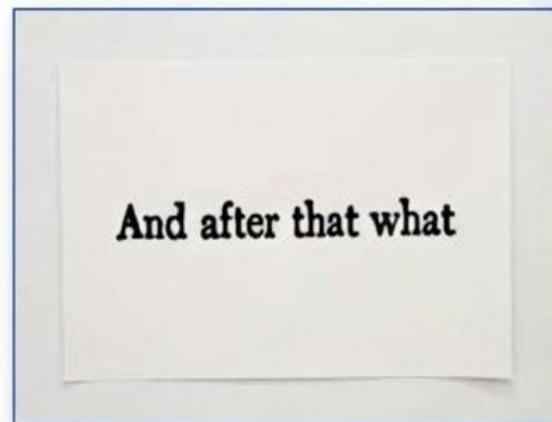
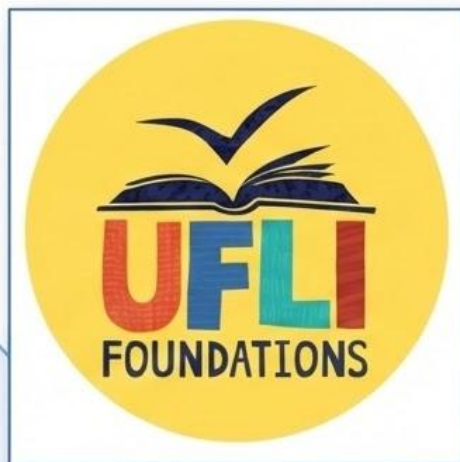
<u>HIGH QUALITY INSTRUCTIONAL MATERIALS</u>	<u>HIGH LEVEL EDUCATOR MOVES</u>	<u>CONSISTENT CLASSROOM ROUTINES AND STRUCTURES</u>	<u>EVIDENCE OF FORMATIVE ASSESSMENT</u>
<u>THOUGHTFUL CLASSROOM DESIGN</u>	<u>LEARNING TARGETS ARE VISIBLE AND ANCHOR THE LESSON</u>	<u>STUDENT ENGAGEMENT AND OWNERSHIP OF LEARNING</u>	<u>SCHOOL BASED</u>



Professional Development Expense per Pupil



High Quality Curriculum Materials



ADDITIONAL BARGAINING ITEMS

ESP Cost Proposals Management compared to Union and Costing out 11 Paid Holidays for ESPs

ESP Cost Proposals Management compared to Union	FTE	FY26	FY27	FY28	FY29
Management ESP/ABA Proposal	107	\$3,599,791	\$3,838,919	\$4,035,231	\$4,192,860
Union ESP/ABA Proposal	107	\$3,599,791	\$3,921,465	\$4,126,131	\$4,327,921
Difference Salary Only			(\$82,546)	(\$92,900)	(\$135,061)
Union Average Cost per Day		\$185	\$201	\$212	\$222
Union holiday days cost 11 days		\$217,745	\$237,012	\$249,382	\$261,578
Total Union Request		\$3,817,536	\$4,158,477	\$4,375,513	\$4,589,499
Difference Total Union & Management Requests		(\$217,745)	(\$319,558)	(\$340,282)	(\$396,639)



Takeaways

- August and what we knew
- As we learn about the budget
- Keeping the main thing the main thing
- Timeline, strategy and being realistic