

ARLINGTON PUBLIC SCHOOLS

In accordance with the provisions of the Massachusetts General laws, Chapter 30A, Section 20, notice is hereby given for the following meeting of the:

***Arlington School Committee
Standing Subcommittee: Budget
Wednesday, December 3, 2025
11:30 AM***

Zoom Link

Open Meeting (Kirsi Allison-Ampe)

Update on FY25 Budget

- *EOYR*

Update on FY26

Planning for FY27

- *Forum Planning Update*
- *Unit A Turnover Analysis 12.3.25 (1)*

Long-Range Plan Discussion

- *Enrollment Update*
- *Financial Modeling*
- *What Data to Present at Next Meeting*
- *Unit A Turnover Analysis 12.3.25 (1)*

Approve Minutes

- *budget draft minutes 2025-11-12*
- *budget draft minutes 2025-11-20*

Old Business

New Business

Future Agenda Items

Adjournment (K. Allison-Ampe)

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

Stated times and time amounts, listed in parenthesis, are the estimated amount of time for that particular agenda item. Actual times may be shorter or longer depending on the time needed to fully explore the topic.

Massachusetts law requires all open session meetings of public bodies to be accessible to members of the public, including those with disabilities. If you need reasonable accommodations in order to participate in the meeting, contact the Administrative Assistant to the Arlington School Committee Liz Diggins at ediggins@arlington.k12.ma.us.



Town of Arlington, Massachusetts

Meeting Location - Fully Remote

Summary:

Zoom Link



Town of Arlington, Massachusetts

Open Meeting (Kirsi Allison-Ampe)



Town of Arlington, Massachusetts

Update on FY25 Budget

Summary:

- EOYR

ATTACHMENTS:

	Type	File Name	Description
📎	Budget Document	FY25_EOYR_Memo.docx.pdf	FY25 EOYR Memo.docx



Arlington Public Schools

Education That Empowers

TO: Arlington School Committee
FROM: Christopher R. Schweitzer, Assistant Superintendent of Finance and Operations
RE: FY25 End of Year Report and Spending Analysis
DATE: December 3, 2025

End-of-Year Report - Expenditures Summary FY25

Every district is required to submit a report on their total spending after each fiscal year to the Massachusetts Department of Elementary and Secondary Education (DESE). This report includes expenditure data from all funding sources including school committee town appropriation, municipal spending in support of schools per agreement between town and schools, federal and state grants, and revolving and special funds.

The spending is totaled by funding source and reported by functional classification codes in accordance with the DESE's Chart of Accounts. Since this report includes all spending, regardless of the funding source, the total expenditures in this report will not match up or tie to the approved FY25 budget.

Total Spending - All Funds	FY22	FY23	FY24	FY25	Variance	% Chg
01. Administration	\$3,611,135.00	\$ 3,705,684.00	\$ 4,177,030.00	\$ 4,652,933.03	\$ 475,903.03	11.39%
02. Instruction Leadership	\$6,310,701.00	\$ 6,854,775.00	\$ 7,209,372.00	\$ 7,561,976.00	\$ 352,604.00	4.89%
03. Classroom & Specialist Teachers	\$41,145,617.00	\$ 43,704,905.00	\$ 46,537,750.00	\$ 47,177,447.17	\$ 639,697.17	1.37%
04. Professional Development	\$1,018,458.00	\$ 1,803,724.00	\$ 1,870,326.00	\$ 3,093,433.72	\$ 1,223,107.72	65.40%
05. Instructional Materials, Equipment & Technology	\$1,776,118.00	\$ 1,876,829.00	\$ 2,459,587.00	\$ 2,818,700.65	\$ 359,113.65	14.60%
06. Other Instruction	\$9,075,871.00	\$ 10,522,800.00	\$ 11,801,840.00	\$ 13,421,231.00	\$ 1,619,391.00	13.72%
07. Guidance & Psychological Services	\$5,165,888.00	\$ 5,490,481.00	\$ 5,293,186.00	\$ 5,681,810.00	\$ 388,624.00	7.34%
08. Pupil Services	\$4,636,635.00	\$ 5,017,231.00	\$ 5,705,830.00	\$ 7,117,305.65	\$ 1,411,475.65	24.74%
09. Transportation	\$1,987,626.00	\$ 2,121,154.00	\$ 2,438,886.00	\$ 2,914,181.45	\$ 475,295.45	19.49%
10. Food Services	\$2,246,837.00	\$ 2,845,957.00	\$ 3,390,179.00	\$ 3,316,077.10	\$ (74,101.90)	-2.19%
11. Athletics	\$999,527.00	\$ 998,887.00	\$ 1,045,139.00	\$ 1,065,772.44	\$ 20,633.44	1.97%
12. Operations and Maintenance	\$9,101,551.00	\$ 9,593,283.00	\$ 8,825,349.00	\$ 9,160,214.39	\$ 334,865.39	3.79%
13. Employee Benefits	\$17,871,491.00	\$ 19,165,036.00	\$ 20,212,503.00	\$ 22,515,799.86	\$ 2,303,296.86	11.40%
14. Fixed Charges	\$11,014,814.00	\$ 35,730,380.00	\$ 23,083,692.00	\$ 22,476,539.89	\$ (607,152.11)	-2.63%
15. Other Costs	\$2,125,440.00	\$ 2,391,940.00	\$ 2,511,866.00	\$ 3,032,522.41	\$ 520,656.41	20.73%
16. Special Education Tuition	\$12,780,371.00	\$ 13,366,220.00	\$ 14,593,966.00	\$ 14,976,447.19	\$ 382,481.19	2.62%
Grand Total	\$130,868,080.00	\$ 165,189,286.00	\$ 161,156,501.00	\$ 170,982,391.95	\$ 9,825,890.95	6.10%



Arlington Public Schools

Education That Empowers

The total expenditures reported in FY25 is \$170,982,391.95. The district expended 6.10% or \$9,825,890.95 more when comparing to the prior year expenditures. Below is a description of the changes in each funding source.

School Committee (Town Appropriation)

The total spending in this funding category was \$96,506,816. This is an increase of \$7,182,703 or 8.04% increase over prior year expenditures. This spending level was in line with the FY25 budget.

Below, you will see a table that includes the School Committee (Town Appropriation) actual expenditures reported for FY22 to FY25.

School Committee Expenditures	FY22	FY23	FY24	FY25	Variance	% Chg
01. Administration	\$2,997,812.00	\$ 3,062,340.00	\$ 3,270,515.00	\$ 3,893,779.00	\$ 623,264.00	19.06%
02. Instruction Leadership	\$6,092,957.00	\$ 6,652,223.00	\$ 6,775,385.00	\$ 7,143,973.00	\$ 368,588.00	5.44%
03. Classroom & Specialist Teachers	\$40,310,080.00	\$ 43,157,881.00	\$46,069,581.00	\$ 46,509,542.00	\$ 439,961.00	0.95%
04. Professional Development	\$238,724.00	\$ 433,381.00	\$ 487,462.00	\$ 2,454,596.00	\$ 1,967,134.00	403.55%
05. Instructional Materials, Equipment & Technology	\$1,620,419.00	\$ 1,615,488.00	\$ 1,638,450.00	\$ 1,707,663.00	\$ 69,213.00	4.22%
06. Other Instruction	\$7,804,999.00	\$ 8,251,411.00	\$ 9,800,809.00	\$ 11,663,374.00	\$ 1,862,565.00	19.00%
07. Guidance & Psychological Services	\$4,470,890.00	\$ 4,893,416.00	\$ 5,044,865.00	\$ 5,439,130.00	\$ 394,265.00	7.82%
08. Pupil Services	\$2,411,330.00	\$ 2,384,308.00	\$ 2,510,372.00	\$ 2,783,337.00	\$ 272,965.00	10.87%
09. Transportation	\$1,732,730.00	\$ 1,950,129.00	\$ 2,032,242.00	\$ 2,259,606.00	\$ 227,364.00	11.19%
10. Food Services	\$184,725.00	\$ 85,305.00	\$ 324,000.00	\$ 30,030.00	\$ (293,970.00)	-90.73%
11. Athletics	\$567,852.00	\$ 924,752.00	\$ 997,547.00	\$ 988,954.00	\$ (8,593.00)	-0.86%
12. Operations and Maintenance	\$7,532,911.00	\$ 8,077,659.00	\$ 7,049,233.00	\$ 7,337,455.00	\$ 288,222.00	4.09%
13. Employee Benefits	\$295,036.00	\$ 235,958.00	\$ 201,830.00	\$ 270,731.00	\$ 68,901.00	34.14%
14. Fixed Charges	\$271,571.00	\$ 113,485.00	\$ -	\$ 116,352.00	\$ 116,352.00	0.00%
15. Other Costs	\$0.00	\$ -	\$ -	\$ -	\$ -	
16. Special Education Tuition	\$3,539,327.00	\$ 2,588,708.00	\$ 3,121,822.00	\$ 3,908,294.00	\$ 786,472.00	25.19%
Grand Total	\$80,071,363.00	\$ 84,426,444.00	\$ 89,324,113.00	\$ 96,506,816.00	\$ 7,182,703.00	8.04%



Arlington Public Schools

Education That Empowers

Town Expenses

The next column reports on expenditures that the town has spent. This includes all spending that is in benefit of the school department. Spending in this category includes health insurance, retirement assessment, regional school assessment, debt service (example: Arlington High School project expenses), and both direct and indirect costs from other town departments for services rendered. The total expenditures in this funding category was \$55,179,833. This was an increase of \$1,109,815 or 2.05% over prior year expenditures.

Below are the town's actual expenditures reported for FY22 to FY25.

Town Expenses	FY22	FY23	FY24	FY25	Variance	% Chg
01. Administration	\$582,069.00	\$ 618,737.00	\$ 658,852.00	\$ 742,326.00	\$ 83,474.00	12.67%
02. Instruction Leadership				\$ -	\$ -	
03. Classroom & Specialist Teachers				\$ -	\$ -	
04. Professional Development				\$ -	\$ -	
05. Instructional Materials, Equipment & Technology	\$66,676.00	\$ 81,917.00	\$ 46,338.00	\$ 94,959.00	\$ 48,621.00	104.93%
06. Other Instruction	\$107,940.00	\$ 112,546.00	\$ 101,407.00	\$ 81,514.00	\$ (19,893.00)	-19.62%
07. Guidance & Psychological Services				\$ -	\$ -	
08. Pupil Services	\$100,229.00	\$ 93,669.00	\$ 107,660.00	\$ 103,983.00	\$ (3,677.00)	-3.42%
09. Transportation		\$ -	\$ -	\$ -	\$ -	
10. Food Services				\$ -	\$ -	
11. Athletics				\$ -	\$ -	
12. Operations and Maintenance	\$582,060.00	\$ 778,454.00	\$ 686,998.00	\$ 622,342.00	\$ (64,656.00)	-9.41%
13. Employee Benefits	\$17,417,902.00	\$ 18,773,307.00	\$ 19,953,555.00	\$ 22,035,169.00	\$ 2,081,614.00	10.43%
14. Fixed Charges	\$10,259,243.00	\$ 34,988,870.00	\$ 23,002,316.00	\$ 22,354,716.00	\$ (647,600.00)	-2.82%
15. Other Costs		\$ -	\$ -	\$ -	\$ -	
16. Special Education Tuition	\$7,267,697.00	\$ 8,499,136.00	\$ 9,512,892.00	\$ 9,144,824.00	\$ (368,068.00)	-3.87%
Grand Total	\$36,383,816.00	\$ 63,946,636.00	\$ 54,070,018.00	\$ 55,179,833.00	\$ 1,109,815.00	2.05%



Arlington Public Schools

Education That Empowers

Grant Funds

Grant Funds include Federal and State Grants as well as awarded Private Gifts and Grants. The total spending in these funding categories was \$3,859,156.3. This is a year-over-year decrease in spending of \$123,367.7 or 3.10%. Grant reporting, like other expenditures in this report, is reported from July to June like the fiscal year. Some grants are awarded from September to August, and therefore not all expenditures will be captured in this snapshot. The expenditures that occur after July, will be reported in FY26 unlike how we budget in the School Committee approved budget.

Below are the grant funded expenditures reported for FY22 to FY25.

Grants Expenditures	FY22	FY23	FY24	FY25	Variance	% Chg
01. Administration	\$22,883.00	\$ 15,707.00	\$ 231,178.00	\$ 6,950.00	\$ (224,228.00)	-96.99%
02. Instruction Leadership	\$154,625.00	\$ 89,883.00	\$ 339,323.00	\$ 301,073.00	\$ (38,250.00)	-11.27%
03. Classroom & Specialist Teachers	\$467,783.00	\$ 144,822.00	\$ 140,293.00	\$ 178,859.14	\$ 38,566.14	27.49%
04. Professional Development	\$579,795.00	\$ 793,981.00	\$ 819,426.00	\$ 609,201.72	\$ (210,224.28)	-25.66%
05. Instructional Materials, Equipment & Technology	\$84,559.00	\$ 161,270.00	\$ 407,048.00	\$ 271,529.65	\$ (135,518.35)	-33.29%
06. Other Instruction	\$1,256,605.00	\$ 1,909,184.00	\$ 1,435,004.00	\$ 1,476,559.00	\$ 41,555.00	2.90%
07. Guidance & Psychological Services	\$694,998.00	\$ 530,324.00	\$ 247,600.00	\$ 242,380.00	\$ (5,220.00)	-2.11%
08. Pupil Services	\$23,731.00	\$ 60,201.00	\$ 123,678.00	\$ 79,779.55	\$ (43,898.45)	-35.49%
09. Transportation	\$254,896.00	\$ 170,612.00	\$ 215,083.00	\$ 473,893.51	\$ 258,810.51	120.33%
10. Food Services		\$ -	\$ -	\$ -	\$ -	
11. Athletics		\$ -	\$ -	\$ 1,710.00	\$ 1,710.00	
12. Operations and Maintenance	\$11,883.00	\$ 5,000.00	\$ 960.00	\$ 9,028.67	\$ 8,068.67	840.49%
13. Employee Benefits	\$126,777.00	\$ 154,955.00	\$ 22,931.00	\$ 208,192.06	\$ 185,261.06	807.91%
14. Fixed Charges	\$484,000.00	\$ 320,227.00	\$ -	\$ -	\$ -	
15. Other Costs	\$0.00	\$ -	\$ -	\$ -	\$ -	
16. Special Education Tuition		\$ -	\$ -	\$ -	\$ -	
Grand Total	\$4,162,535.00	\$ 4,356,166.00	\$ 3,982,524.00	\$ 3,859,156.30	\$ (123,367.70)	-3.10%



Arlington Public Schools

Education That Empowers

Revolving and Special Funds

The total expenditures in FY25 for revolving and other special funds was \$15,436,586.65. These expenditures were a year-over-year increase of \$1,656,740.65 or 12.02% over prior expenditures. Revolving and special fund spending is unique in that this includes expenditures on activities such as the Menotomy Preschool, Community Education, and School Lunch, which are not included in the School Committee's district approved budget.

Below is a list of types of accounts that for the expenditures in this category on the All Expenditures Summary Page - FY25: Column 5 – Circuit Breaker

Column 7 – Tuition and User Fees (Menotomy Preschool, Music Lessons, Daycare, Foreign Exchange Tuition) Column 8 – Athletics

Column 9 – School Lunch

Column 10 – Other Receipts (Community Education, Building Rentals)

Below are the expenditures for Revolving and Special Funds reported for FY22 to FY25.

Revolving Expenditures	FY22	FY23	FY24	FY25	Variance	% Chg
01. Administration	\$8,371.00	\$ 8,900.00	\$ 16,485.00	\$ 9,878.03	\$ (6,606.97)	-40.08%
02. Instruction Leadership	\$63,119.00	\$ 112,669.00	\$ 94,664.00	\$ 116,930.00	\$ 22,266.00	23.52%
03. Classroom & Specialist Teachers	\$367,755.00	\$ 402,202.00	\$ 327,876.00	\$ 489,046.03	\$ 161,170.03	49.16%
04. Professional Development	\$199,939.00	\$ 576,362.00	\$ 563,438.00	\$ 29,636.00	\$ (533,802.00)	-94.74%
05. Instructional Materials, Equipment & Technology	\$4,464.00	\$ 18,154.00	\$ 367,751.00	\$ 744,549.00	\$ 376,798.00	102.46%
06. Other Instruction	\$14,267.00	\$ 249,659.00	\$ 464,620.00	\$ 199,784.00	\$ (264,836.00)	-57.00%
07. Guidance & Psychological Services		\$ 66,741.00	\$ 721.00	\$ 300.00	\$ (421.00)	-58.39%
08. Pupil Services	\$2,101,345.00	\$ 2,479,053.00	\$ 2,964,120.00	\$ 4,150,206.10	\$ 1,186,086.10	40.01%
09. Transportation		\$ 413.00	\$ 191,561.00	\$ 180,681.94	\$ (10,879.06)	-5.68%
10. Food Services	\$2,053,601.00	\$ 2,760,652.00	\$ 3,066,179.00	\$ 3,286,047.10	\$ 219,868.10	7.17%
11. Athletics	\$431,675.00	\$ 74,135.00	\$ 47,592.00	\$ 75,108.44	\$ 27,516.44	57.82%
12. Operations and Maintenance	\$974,697.00	\$ 732,170.00	\$ 1,088,158.00	\$ 1,191,388.72	\$ 103,230.72	9.49%
13. Employee Benefits	\$31,776.00	\$ 816.00	\$ 34,187.00	\$ 1,707.80	\$ (32,479.20)	-95.00%
14. Fixed Charges	\$0.00	\$ 307,798.00	\$ 81,376.00	\$ 5,471.89	\$ (75,904.11)	-93.28%
15. Other Costs	\$2,125,440.00	\$ 2,391,940.00	\$ 2,511,866.00	\$ 3,032,522.41	\$ 520,656.41	20.73%
16. Special Education Tuition	\$1,973,347.00	\$ 2,278,376.00	\$ 1,959,252.00	\$ 1,923,329.19	\$ (35,922.81)	-1.83%
Grand Total	\$10,349,796.00	\$ 12,460,040.00	\$ 13,779,846.00	\$ 15,436,586.65	\$ 1,656,740.65	12.02%



Arlington Public Schools

Education That Empowers

Column 1	EXPENDITURE SUMMARY FY25	1	2	3	4	5	6	7	8	9	10	11
	ALL FUND TYPES											
		SCH COMM	CITY/TOWN				PRIVAT E	SCH CHOICE			OTHER	
		APPROP- RIATIONS	APPROP- RIATIONS	FEDER AL GRANT S	STATE GRANTS	CIRCUIT BREAKER	GRANT S & GIFTS	& OTHER TUITION	ATHL ETIC FUND	SCHOO L NUTRITI ON	LOCAL RECEIP TS	TOTAL
8300	School Committee (1110)	112,801	0	0	0							112,801
8305	Superintendent (1210)	484,055		0	0			9,878				493,933
8310	Assistant Superintendents (1220)	336,490		0	0							336,490
8315	Other District-Wide Administration (1230)	907,147		6,950	0							914,097
8320	Business and Finance (1410)	1,163,939	170,340	0	0							1,334,279
8325	Human Resources and Benefits (1420)	307,338	237,277	0	0							544,615
8330	Legal Service For School Committee (1430)	176,389	95,013	0	0							271,402
8335	Legal Settlements (1435)	30,000	0	0	0							30,000
8340	Administrative Technology–Districtwide (1450)	375,620	239,696	0	0							615,316
8345	Curriculum Directors and Dept. Heads (Supervisory) (2110)	2,588,492		73,739	163,232	0	0	0			0	2,825,463
8350	Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	2,480		0	0	0	0	0			0	2,480
8355	Instructional Technology Leadership and Training (2130)	0		0	0	0	0	0			0	0
8360	School Leadership-Building (2210)	4,553,001		60,102	4,000	0	0	89,673			27,257	4,734,033
8365	Administrative Technology and Support – Schools (2250)	0		0	0	0	0	0			0	0
8370	Teachers (2305)	46,509,542		157,987	0	0	20,872	489,046			0	47,177,447
8385	Medical/ Therapeutic Services (2320)	2,162,287		1,292,614	0	0	0	0			0	3,454,901
8391	Substitutes, Long Term (2324)	65,678		0	0	0	0	0			0	65,678



Arlington Public Schools

Education That Empowers

8392	Substitutes, Short Term (2325)	1,916,415		0	0	0	0	0			0	1,916,415
8395	Non-Clerical Paraprofs./Instructional Assistants (2330)	6,286,289		106,946	76,999	0	0	199,784			0	6,670,018
8400	Librarians and Media Center Directors (2340)	1,232,705	81,514	0	0	0	0	0			0	1,232,705
8401	Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)	0		0	0	0	0	0			0	0
8405	Professional Development Leadership (2351)	1,423		0	520	0	2,920	0			0	4,863
8409	Instructional Coaches (2352)	2,005,622		0	0	0	0	0			0	2,005,622
8413	Stipends for Instructional Coaching (2354)	389,306		460,379	19,223	0	1,800	29,636			0	900,345
8417	Costs for Instructional Staff to Attend Prof. Dev. (2356)	55,845		640	43,805	0	13,814	0			0	114,104
8421	Outside Prof. Dev. Providers for Instructional Staff (2358)	2,400		0	43,800	0	22,300	0			0	68,500
8425	Textbooks (2410)	168,137		8,781	0	0	0	0			0	176,918
8430	Other Instructional Materials (2415)	565,086	94,959	100,805	0	0	24,611	567,906			0	1,353,367
8435	Instructional Equipment (2420)	55,768		0	0	0	7,701	0			0	63,469
8440	General Supplies (2430)	235,350		537	16,103	0	0	0			14,080	266,070
8445	Other Instructional Services (2440)	96,870		12,717	46,595	0	2,000	717			161,451	320,350
8450	Instructional Hardware –Student and Staff Devices (computers) (2451)	66,048		0	0	0	0	0			0	66,048
8455	Instructional Hardware—All Other (2453)	22,329		0	0	0	0	0			0	22,329
8460	Instructional Software and Other Instructional Materials (2455)	498,075		0	51,680	0	0	395			0	550,150
8465	Guidance Counselors and Adjustment Counselors (2710)	3,605,475		50,000	182,380	0	0	0			300	3,838,155
8470	Testing and Assessment (2720)	963,334		0	0	0	0	0			0	963,334
8475	Psychological Services (2800)	870,321		0	10,000	0	0	0			0	880,321
8480	TOTAL INSTRUCTION (2000)	74,918,278	176,473	2,325,246	658,338	0	96,018	1,377,157			203,088	79,754,599
8485	Attendance and Parent Liaison Services (3100)	365,786		14,760	0							380,546
8490	Medical/Health Services (3200)	1,830,848	0	0	35,414							1,866,262
8495	Transportation Services (3300)	2,259,606	0	27,099	446,795			682			180,000	2,914,181
8500	Food Services (3400)	30,030		0	0					3,286,047		3,316,077
8505	Athletics (3510)	988,954		0	0		1,710		54,960		20,148	1,065,772
8510	Other Student Body Activities (3520)	452,533		0	0		29,606	3,472,413			677,793	4,632,345



Arlington Public Schools

Education That Empowers

8515	School Security (3600)	134,170	103,983	0	0							238,153
8520	Custodial Services (4110)	2,757,561	0	0	0						268,423	3,025,984
8525	Heating of Buildings (4120)	423,045	0	0	0							423,045
8530	Utility Services (4130)	1,184,744	441,207	0	0						487,726	2,113,677
8535	Maintenance of Grounds (4210)	11,677	181,135	0	0						28,533	221,345
8540	Maintenance of Buildings (4220)	1,654,742	0	0	0						353,199	2,007,941
8545	Building Security System (4225)	65,741	0	0	0							65,741
8550	Maintenance of Equipment (4230)	19,088	0	0	0		9,029				53,507	81,624
8555	Extraordinary Maintenance (4300)	0	0	0	0							0
8560	Technology Infrastructure, Maintenance, and Support—Salaries (4400)	123,359	0	0	0							123,359
8565	Technology Infrastructure, Maintenance, and Support—All Other (4450)	1,097,498	0	0	0							1,097,498
8570	Employer Retirement Contributions (5100)	4,200	6,698,439	208,192	0							6,910,831
8572	Employee Separation Costs (5150)	45,507	57,778	0	0							103,285
8575	Insurance for Active Employees (5200)	0	12,190,717	0	0							12,190,717
8580	Insurance for Retired School Employees (5250)	0	2,832,538	0	0							2,832,538
8585	Other Non-Employee Insurance (5260)	0	255,697	0	0							255,697
8590	Rental Lease of Equipment (5300)	0	0	0	0							0
8595	Rental Lease of Buildings (5350)	0	0	0	0							0
8600	Short Term Interest RAN's (5400)	0	0	0	0							0
8605	Short Term Interest BAN'S (5450)	0	0	0	0							0
8610	Other Fixed Charges (5500)	0	0	0	0			1,708				1,708
8612	School Crossing Guards (5550)	221,024	0	0	0							221,024
8615	Indirect Cost Transfers			0	0							0
8620	Civic Activities and Community Services (6200)	0		0	0		423,720				2,608,802	3,032,522
8625	Recreation Services (6300)	0		0	0							0
8630	Health Services to Non-Public Schools (6800)	0	0	0	0							0
8635	Transportation To Non-Public Schools (6900)	0	0	0	0							0
8640	Purchase of Land & Buildings (7100, 7200)	0	8,351,621	0	0						5,472	8,357,093
8645	Equipment (7300, 7400)	53,478	0	0	0							53,478



Arlington Public Schools

Education That Empowers

8650	Capital Technology (7350)	0	0	0	0							0
8655	Motor Vehicles (7500, 7600)	62,874	0	0	0							62,874
8660	Debt Retirement/Sch Construction (8100)	0	6,936,000	0	0							6,936,000
8665	Debt Service/Sch Construction (8200)	0	6,967,807	0	0							6,967,807
8670	Debt Service/Educ. & Other (8400, 8600)	0	99,288	0	0							99,288
8675	Tuition to Mass. Schools (9100)	0	11,919	0	0							11,919
8680	School Choice Tuition (9110)	0	116,550									116,550
8685	Tuition to Commonwealth Charter Schools (9120)	0	454,126									454,126
8690	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0							0
8691	Charter Transportation Tuition (9130)	0	0									0
8695	Tuition to Out-of-State Schools (9200)	0	0	0	0							0
8700	Tuition to Non-Public Schools (9300)	2,569,149	0	0	0	1,390,617						3,959,766
8705	Tuition to Collaboratives (9400)	1,339,145	0	0	0	532,712						1,871,857
8710	Regional School Assessment (9500)		8,562,229									8,562,229
8715	0	171425094	55356306	4907494	1,140,546	1,923,329	232381	6662715	54960	3286047	5089779	250655476



Town of Arlington, Massachusetts

Update on FY26



Town of Arlington, Massachusetts

Planning for FY27

Summary:

- Forum Planning Update
- Unit A Turnover Analysis 12.3.25 (1)

ATTACHMENTS:

	Type	File Name	Description
▢	Budget Document	Unit_A_Turnover_Analysis_12.3.25_(1).pdf	Unit A Turnover Analysis 12.3.25 (1)

Unit A Turnover Savings Analysis, December 2025
Budget Subcommittee, 12.3.25

the approx starting salary, in today's dollars, of employees currently below step 12

Unit	Ave Hire Salary, in FY26 \$\$
AEAB	\$73,347.14
AEAL	\$61,972.64
Grand Total	\$71,298.45

RETIREMENT SAVINGS: UNIT A ONLY

Leave Type	Fiscal Year of Retirement	# Employees	Final Salary, in FY26 \$\$	Replacement Salaries (in FY26 \$\$)	Approx Turnover Savings (in FY26 \$\$)
RETIRED	2021	4	\$430,255.00	\$285,193.80	\$145,061.20
	2022	4	\$440,480.00	\$285,193.80	\$155,286.20
	2023	3	\$320,788.00	\$213,895.35	\$106,892.65
	2024	4	\$426,629.00	\$285,193.80	\$141,435.20
	2025	9	\$921,035.00	\$641,686.06	\$279,348.94
Grand Total		24	\$2,539,187.00	\$1,711,162.83	\$828,024.17
AVE FY21-FY25:		4.8	\$507,837.40	\$342,232.57	\$165,604.83

Potential Retirement Status of Current Unit A Employees

Potential Retirement Status	# Current Unit A Employees	Total FTE	% of Unit A FTE	Average Step	FY26 Total Base Salaries
Could Retire	69.0	67.0	10.36%	11.99	7,244,296.80
Known FY26 Retirement	7.0	7.0	1.08%	12.00	749,737.00
Not Likely	599.0	572.6	88.56%	9.08	53,764,439.90
Grand Total	675.0	646.6	100.00%	9.40	61,758,473.70

Ave possible retirements/year over next five years: 13.8

Ave possible savings/year (in FY26 \$\$) if 75% of eligible retirees actually retire: \$1,714,010.03

To Consider/Discuss:

- Whether and how to include possible turnover or retirement savings in budget planning
- Whether to develop a retirement incentive for next few years (and if so, how to ensure it is financially beneficial enough to be both compelling to the employee and impactful for the district)
- Whether we are open to the risks of including retirement savings in our budget calculations (we have not done this in the past)
- The extent to which it is likely that possible retirees do not retire within the next five years
- The potential impact of the fact that these salaries only increase at the COLA rate. Replacements will increase at the step+COLA rate, which is much higher.

TURNOVER SAVINGS: UNIT A ONLY

Termination FISCAL Year	Leave Type	COUNT of Employee Number	SUM of Final Salary	Replacement Salaries (FY26 \$\$)	Approx Turnover Savings (FY26 \$\$)
2021	RESIGNED	4	\$352,493.00	\$285,193.80	\$67,299.20
	RETIRED	4	\$430,255.00	\$285,193.80	\$145,061.20
2021 Total		8	\$782,748.00	\$570,387.61	\$212,360.39
2022	OTHER	1	\$66,946.00	\$71,298.45	-\$4,352.45
	RESIGNED	4	\$365,040.00	\$285,193.80	\$79,846.20
	RESIGNED	28	\$2,381,334.00	\$1,996,356.63	\$384,977.37
	RETIRED	4	\$440,480.00	\$285,193.80	\$155,286.20
2022 Total		37	\$3,253,800.00	\$2,638,042.70	\$615,757.30
2023	OTHER	10	\$848,906.00	\$712,984.51	\$135,921.49
	RESIGNED	55	\$4,643,861.00	\$3,921,414.82	\$722,446.18
	RETIRED	3	\$320,788.00	\$213,895.35	\$106,892.65
2023 Total		68	\$5,813,555.00	\$4,848,294.68	\$965,260.32
2024	OTHER	5	\$403,568.00	\$356,492.26	\$47,075.74
	RESIGNED	46	\$4,025,720.00	\$3,279,728.76	\$745,991.24
	RETIRED	4	\$426,629.00	\$285,193.80	\$141,435.20
2024 Total		55	\$4,855,917.00	\$3,921,414.82	\$934,502.18
2025	OTHER	1	\$106,494.00	\$71,298.45	\$35,195.55
	RESIGNED	7	\$621,984.00	\$499,089.16	\$122,894.84
	RESIGNED	48	\$4,119,527.00	\$3,422,325.66	\$697,201.34
	RETIRED	9	\$921,035.00	\$641,686.06	\$279,348.94
2025 Total		65	\$5,769,040.00	\$4,634,399.33	\$1,134,640.67
\$2,026.00	OTHER	1	\$107,147.00	\$71,298.45	\$35,848.55
	RESIGNED	8	\$703,922.00	\$570,387.61	\$133,534.39
2026 Total		9	\$811,069.00	\$641,686.06	\$169,382.94
Grand Total		242	\$21,286,129.00	\$17,254,225.20	\$4,031,903.80
AVE FY21-FY25:		46.6	\$4,095,012.00	\$3,322,507.83	\$772,504.17
AVE FY23-FY25:		62.7	\$5,479,504.00	\$4,468,036.28	\$1,011,467.72



Town of Arlington, Massachusetts

Long-Range Plan Discussion

Summary:

- Enrollment Update
- Financial Modeling
- What Data to Present at Next Meeting
- Unit A Turnover Analysis 12.3.25 (1)

ATTACHMENTS:

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Town of Arlington, Massachusetts

Approve Minutes

Summary:

- budget draft minutes 2025-11-12
- budget draft minutes 2025-11-20

ATTACHMENTS:

	Type	File Name	Description
📎	Minutes	budget_draft_minutes_2025-11-20.pdf	budget draft minutes 2025-11-20
📎	Minutes	budget_draft_minutes_2025-11-12.pdf	budget draft minutes 2025-11-12

Budget Subcommittee
Arlington School Committee

Meeting Minutes

Thursday, November 20th, 2025, 2pm

Hybrid meeting.

Attendance

Subcommittee Members: Kirsi Allison-Ampe, Laura Gitelman & Len Kardon.

Administration: Elizabeth Homan, Superintendent, Chris Schweitzer, Asst Super Finance;

Additional attendees: Peggy Bliss & Josh Lobel (FinComm); C Miller, E Harmon

The meeting was called to order at 2:01pm. C. Miller had asked to record meeting; KAA made announcement about this at start of meeting.

Update on FY25

- EOYR – requested copy of completed form be sent to Budget; FinComm also requested copy. EH to send CS copy of report from prior year as example.

Update on FY26

- No additional comments on 1st quarterly report
- Discussed need to encumber longevity as well as other amounts dictated by contract

Planning for FY27

- Budget Calendar
- Outreach plans and timing: Forums scheduled, possible options for places include Gibbs Black Box, Discourse lab, SC room
- KAA & LG to work on content building first forum off last year's
- LG to work on publicity
- Modeling for FY27 costs for salaries: 4.5% is estimate with efficiencies, vacancies etc
- Admin to work on additional modeling for salaries
- Discussion of how to model OOD tuition – can't look at past numbers because enrollment has been in decline
- Admin to look at year over year tuition increases for individual students

Long Range Plan Discussion

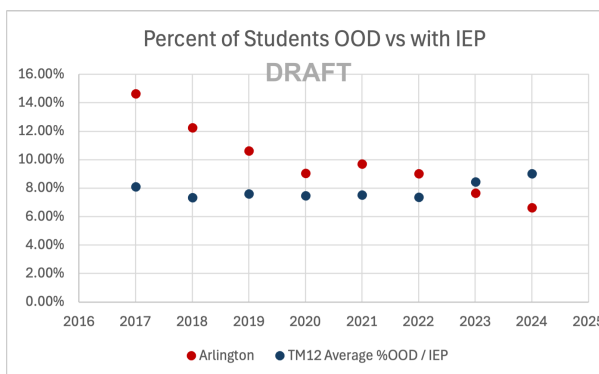
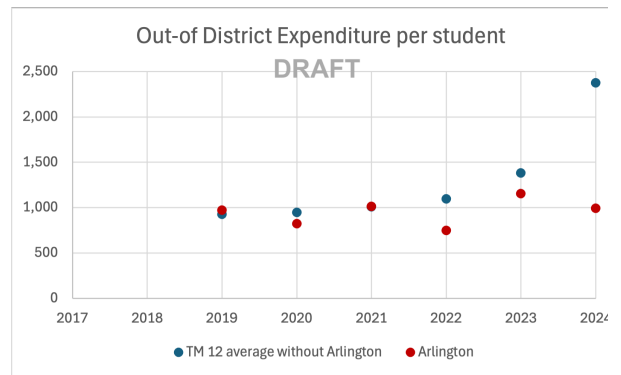
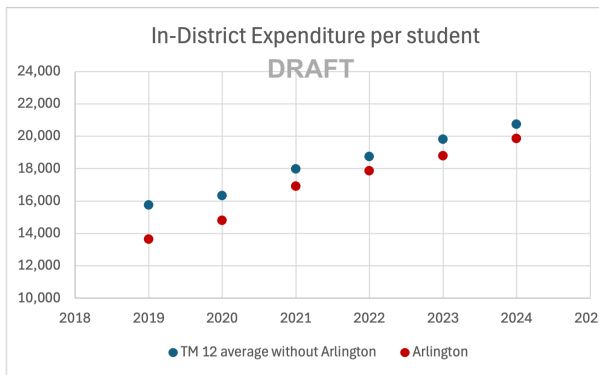
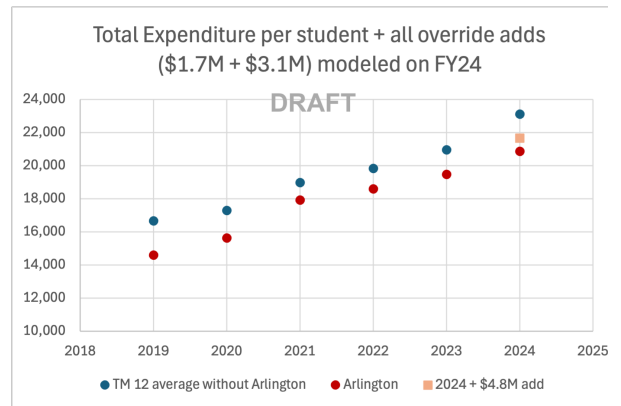
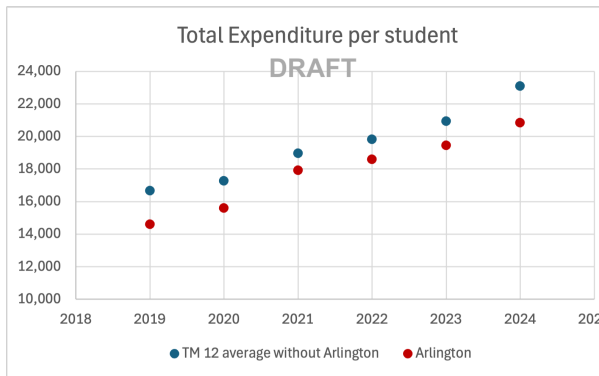
- Will continue working on data to bring to next LRP meeting. Will meet again on 12/3 to review material.
- KAA shared first-draft graphs of various analyses comparing Arlington to TM12
 - Total Expenditure per student
 - Total Expenditure per student + all override adds
 - In-District Expenditure per student
 - Out-of District Expenditure per student

- Percent of Students OOD vs with IEP (note some of these numbers need to be corrected)
- Graphs will be updated in response to comments
- Also discussed

No minutes, or old or new business.

Meeting adjourned at 3 pm,

- **Motion** by LG 2nd by LK roll call vote Y-Y-Y, passed 0-0-0.



Budget Subcommittee
Arlington School Committee

Meeting Minutes

Monday, November 12th, 2025, 12pm

Hybrid meeting.

Attendance

Subcommittee Members: Kirsi Allison-Ampe, Laura Gitelman & Len Kardon (ex officio).

Administration: Elizabeth Homan, Superintendent, Chris Schweitzer, Asst Super

Finance & Operations

Additional attendees: Josh Lobel (FinComm); C Miller

The meeting was called to order at 12:01pm.

Update on FY25

- EOYR – uploaded to DESE, signed off by all, no followup necessary, although there are still some small inconsistencies between MUNIS data, DESE data.
- CS to meet with comptroller to reconcile inconsistencies.

Update on FY26

- 1st quarterly report – will have report at SC meeting next Tuesday.
- Budget will be quite tight in FY26. Causes include increased OOD, increased SLC A&C => more staffing, etc.
- Will be meticulously reviewing all vacancies, may move people to add coverage, but must maintain appropriate/necessary staffing.
- Principals to monitor extra pay and skip if optional.
- LG: what might not be happening? EH: extra projects, changes in curriculum, data analysis, etc.
- LK: it is early in year; may want to consider utilizing some of current year circuit breaker rather than keep it in reserve. SpEd reserve is being used 2 yrs in arrears, usage may not reflect current need.
- JL made comment on potential way to decrease spending.
- EH: after budget made and before TM, moved some \$\$ to ops. Additionally, now Capital wants APS to absorb more of costs, is under discussion, but no mention yet of additional funding to cover change.

Planning for FY27

- Budget Calendar
- Outreach plans and timing:
 - Forums to be held 12/10, 1/14, and 1/27 at 7pm.
 - EH will share slides from last year for use at 12/10/25 forum.
 - EH? (or ??) to check on possible locations.
 - KAA, LG to work on outline.

Long Range Plan Discussion

- See above.
- KAA shared analysis looking at total APS funding (from general fund) over years, comparing enrollment and OOD costs. This analysis showed annual increase of 6.87% since FY18. Enrollment since FY13 has increased at annual rate 1.80%; CPI inflation rate has averaged annual increase of 3.39%. This potentially means actual increases in {payscales, OOD tuition rate, expansion of programs, meeting increased mandates, etc} have only comprised ~1.65% annually ($6.87 - (1.8 + 3.39)$). But difficult to use these numbers to project forward since they do not sufficiently account for new AEA contract.
- LK shared enrollment numbers from report and suggested that enrollment looks flat or will decrease, therefore our needs proportional to enrollment should plateau or decrease.

No minutes, or old or new business.

Meeting adjourned at 1:15 pm,

- **Motion** by LG 2nd by KAA roll call vote Y-Y, passed 2-0-0.



Town of Arlington, Massachusetts

Old Business



Town of Arlington, Massachusetts

New Business



Town of Arlington, Massachusetts

Future Agenda Items



Town of Arlington, Massachusetts

Adjournment (K. Allison-Ampe)