

**PRELIMINARY QUESTIONS FROM FINANCE COMMITTEE MEMBERS,  
AND MEMBERS OF THE PUBLIC**

#	Question	Response
1	<p>Mandatory vs Discretionary Spending: For years, we’ve been told that a major component of expense increases is due to large increases in “Mandatory” programs. For both the NPS and Municipal budgets, identify those budget lines which are “Mandated”. Describe each mandate, the authority mandating the expenditure, and the detailed budgets for each “Mandate” going forward. Discuss the anticipated growth in these mandates, and how they can be covered by reductions in all other spending (i.e. Discretionary). Include ALL spending categories – including spending not within the annual appropriations.</p>	<p><u>Town</u> Per MGL, local bylaws, Town Meeting action, etc, the Town is obligated (statutorily and otherwise) to provide a number of services to the Natick community through public safety, finance/administration, permits/inspections, public health, public works, open space/recreation, roadways, and many others. All such financial obligations/appropriations are voted on and approved by Town Meeting. As shown on <a href="#">slide 11 of the Dec 16 override presentation</a>, the average growth rate for the Town budget since 2016 is approximately 3.46%. Assuming the continuation of existing levels of services, Town Administration does not anticipate growth of future town spending to be inconsistent with these historic figures.</p> <p><u>NPS</u> Most expenses within the regular school day are mandated by state or federal requirements, while discretionary spending often covers optional services like transportation, athletics, clubs, aftercare, and music lessons, for which fees may be charged. The upcoming FY26 budget, to be released in February, will provide detailed breakdowns.</p> <p><u>Mandated Spending:</u></p> <ul style="list-style-type: none"> <li>● <i>Special Education</i> - Federally and state-mandated services under IDEA and 603 CMR 28.00 include instructional services, transportation, out-of-district placements, testing, assistive technology, compliance, extended school year programs, behavioral supports, and transition services.</li> <li>● <i>English Learner Services</i> - Mandates include instructional programs, annual assessments (e.g., WIDA), professional development, parental communication, and compliance reporting,</li> </ul>

		<p>supported partially by the Student Opportunity Act.</p> <ul style="list-style-type: none"> <li>• <i>Curriculum &amp; Testing</i> - Schools must meet minimum instructional hours, curriculum frameworks, and MCAS testing requirements, which necessitate investments in technology.</li> </ul> <p>While these mandates ensure compliance and equitable education, they often come with inadequate funding. Anticipated growth in costs, such as out-of-district placements or transportation, will challenge budget sustainability. Covering these increases through reductions in discretionary spending will require careful prioritization, given that much of the budget directly supports mandated services.</p> <p>For further details on mandates, refer to resources like the Massachusetts Association of School Committees' list of unfunded and underfunded mandates.</p>
2	Provide a <i>complete</i> Sources and Uses of ALL receipts and ALL disbursements. Provide documentation reconciling those statements to the GL.	<p>Please refer to the <a href="#">Annual Audit reports</a> dating back to 2006.</p> <p><u>NPS</u>  Quarterly reports are shared with the School Committee and can be found in the School Committee meeting minutes. Below are the reports for FY24 and FY25 to date.  1Q24 - <a href="#">LINK</a>  2Q24 - <a href="#">LINK</a>  3Q24 - <a href="#">LINK</a>  4Q24 - <a href="#">LINK</a>  1Q25 - <a href="#">LINK</a></p>
3	For each of the last 3 years, what were the total payrolls as reported to federal and state agencies per the W2s and required payroll filings? What were the W2 counts in each of those years?	<p>Please refer to the <a href="#">Annual Audit reports</a> dating back to 2006, as well as the annual <a href="#">Town Reports</a> in the Financial Reports section (towards the back of the report).</p>
4	Analysis of Shared Services and other items presented on a consolidated basis, to	<p>These are provided with each budget book in the Shared Services section- the FY26 budget book will be released on Feb 3rd. For FY 25, this information is on</p>

	fully allocate expenses between the Municipal and NPS functions. In the absence of clear detail/backup, include the allocation logic – such as headcount, building square footage, insured values, or other methods.	<a href="#">pages 161 to 189.</a>
5	ALL fiscal DESE reports, including backup/documentation, groupings, and reconciliation to GL. Latest 2 years of submissions.	<p>Reports submitted to DESE are available on their website. Natick's Local Education Authority (LEA) code with DESE is 0198. Below are the main reports from the last two years for your convenience:</p> <ul style="list-style-type: none"> <li>• <a href="#">End-of-Year Financial Reports (EOYR)</a></li> <li>• <a href="#">Circuit Breaker Reports</a> (go to reimbursement section)</li> <li>• <a href="#">School Choice/Charter Reports</a> (go to inter district section)</li> <li>• <a href="#">Grants Reporting</a></li> </ul> <p><a href="#">See monthly payments from the Commonwealth</a></p>
6	Schedule of ALL money accounts – checking, deposit, investment, etc. List 12/31/2024 balances and date of last complete reconciliation. Provide reconciliations upon request. When was the last time the SB reviewed this information, the bank reconciliations, and the department controls and operations needed to perform the functions monthly?	<p>Please refer to the <a href="#">Annual Audit reports</a> dating back to 2006.</p> <p>The Finance Division also provides regular financial updates to the Select Board. Further, weekly the Chair of the Select Board reviews and approves all warrants for all payments made by the Town.</p>
7	Unpaid bills and prior period adjustments. How are the prior Actuals properly presented? How are the	Unpaid bills from prior fiscal years are submitted to the Comptroller to be included on the warrant for approval at the next available Town Meeting. All unpaid bills are covered by town funding resources. The funding source

	<p>projections adjusted? In the case of NPS unpaid prior period bills paid by the municipal side, how are those reimbursements to the General Fund made?</p>	<p>for these unpaid bills typically comes from turnbacks or available free cash. The Town Comptroller follows DOR standards with regards to the accounting of any unpaid bills.</p>																														
<p>8</p>	<p>Detailed schedule of turnbacks, by department – including NPS, by department.</p>	<p>This information is provided in all budget documents - for the most current fiscal year, this will be in the FY26 preliminary budget document available Feb 3. For FY 25, please <a href="#">see page 218 of the FY25 budget book</a>.</p>																														
<p>9</p>	<p>List ALL grants, funding, receipts, and disbursements outside of the budgeted appropriations.</p> <p>The test of completeness is accounting for and reconciling to TOTAL receipts and TOTAL disbursements.</p>	<p><u>NPS</u></p> <p><a href="#">DESE Grants Page</a> provides awards and history</p> <p>Grants for Natick Public Schools (NPS) are detailed in the annual budget books. <a href="#">Use this link to view budget books</a>, including the FY25 budget. Below are competitive grant/earmark summaries and entitlement summaries for FY25.</p> <table border="1" data-bbox="721 1087 1495 1486"> <thead> <tr> <th colspan="2">FY24 Grants</th> </tr> <tr> <th>FY24 COMPETITIVE GRANTS</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>FY24 Chronic Absenteeism (Sue Balboni)</td> <td>\$ 10,000</td> </tr> <tr> <td>FY24 Approaches to Address Cellphone Use Pilot (Tim Luff)</td> <td>\$ 3,375</td> </tr> <tr> <td>FY24 MyCap (Grace M)</td> <td>\$ 16,500</td> </tr> <tr> <td>FY24 SEL and Mental Health (Comp grant-A.Fergusson)</td> <td>\$ 75,000</td> </tr> <tr> <td>FY24 Teacher Diversity</td> <td>\$ 71,337</td> </tr> <tr> <td><b>Subtotal Competitive Grants</b></td> <td><b>\$ 176,212</b></td> </tr> <tr> <th colspan="2">FY24 EARMARKS</th> </tr> <tr> <td>FY24 EARMARK - (Metco Expansion &amp; Mental Health)</td> <td>\$ 100,000</td> </tr> <tr> <td>FY24 EARMARK (Online Tutoring)</td> <td>\$ 100,000</td> </tr> <tr> <td>FY24 EARMARK (Staff Development)</td> <td>\$ 50,000</td> </tr> <tr> <td>FY24 EARMARK (Transportation)- Metco Late Bus</td> <td>\$ 50,000</td> </tr> <tr> <td><b>Subtotal Earmarks</b></td> <td><b>\$ 300,000</b></td> </tr> <tr> <td><b>FY24 Total Competitive Grants and Earmarks</b></td> <td><b>\$ 476,212</b></td> </tr> </tbody> </table>	FY24 Grants		FY24 COMPETITIVE GRANTS	Total	FY24 Chronic Absenteeism (Sue Balboni)	\$ 10,000	FY24 Approaches to Address Cellphone Use Pilot (Tim Luff)	\$ 3,375	FY24 MyCap (Grace M)	\$ 16,500	FY24 SEL and Mental Health (Comp grant-A.Fergusson)	\$ 75,000	FY24 Teacher Diversity	\$ 71,337	<b>Subtotal Competitive Grants</b>	<b>\$ 176,212</b>	FY24 EARMARKS		FY24 EARMARK - (Metco Expansion & Mental Health)	\$ 100,000	FY24 EARMARK (Online Tutoring)	\$ 100,000	FY24 EARMARK (Staff Development)	\$ 50,000	FY24 EARMARK (Transportation)- Metco Late Bus	\$ 50,000	<b>Subtotal Earmarks</b>	<b>\$ 300,000</b>	<b>FY24 Total Competitive Grants and Earmarks</b>	<b>\$ 476,212</b>
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Grant Name	FY21	FY22	FY23	FY24	FY25 Est.
ESSER 1	\$ 279,511	\$ -	\$ -	\$ -	\$ -
ESSER III	\$ 464,968	\$ -	\$ -	\$ -	\$ -
ESSER III	\$ -	\$ 1,022,514	\$ -	\$ -	\$ -
Title II - A - Teacher Quality	\$ 86,820	\$ 85,836	\$ 86,906	\$ 77,194	\$ 77,194
Title II :ELA Acquisition -EL					
Migrant	\$ 25,654	\$ 26,952	\$ 25,166	\$ 32,777	\$ 32,777
Federal: IDEA	\$ 1,277,806	\$ 1,335,270	\$ 1,373,398	\$ 1,488,851	\$ 1,488,851
ARP: SPED	\$ -	\$ 305,273	\$ -	\$ -	\$ -
Early Childhood Special Ed - Fed	\$ 33,559	\$ 34,003	\$ 35,975	\$ 36,934	\$ 36,934
ARP: SPED Early Childhood	\$ -	\$ 28,447	\$ -	\$ -	\$ -
ARP: Homeless	\$ -	\$ 9,010	\$ -	\$ -	\$ -
Title I	\$ 198,875	\$ 206,448	\$ 464,052	\$ 210,028	\$ 210,028
Title IV, Part A: Student Support & Enrichment	\$ 24,749	\$ 10,000	\$ 14,772	\$ 34,005	\$ 34,005
<b>Total Entitlements</b>	<b>\$ 2,391,942</b>	<b>\$ 3,063,753</b>	<b>\$ 2,000,269</b>	<b>\$ 1,879,789</b>	<b>\$ 1,879,789</b>
<b>% Change From Prior Year</b>		<b>28%</b>	<b>-35%</b>	<b>-6%</b>	<b>0%</b>

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NPS provides information on total disbursements through payroll and accounts payable warrants, as well as in quarterly financial reports shared with the School Committee. For links to these reports, refer to Question 2.

The Massachusetts Department of Elementary and Secondary Education (DESE) oversees grants via their GEM\$ system and other departments. Annually, NPS reports all expenditures in the DESE End-of-Year Report (EOYR), which provides a more comprehensive summary than the quarterly financial reports.

**Town**

The Town budget book includes a listing of all grants (included in each department section) that the Town receives. This is available in the [FY25 budget book](#) and will be provided in the release of the FY26 budget book on Feb 3rd. Over the course of any given year, additional grants are applied for and/or received to support the work of the Town.

10 Gifts and contributions: Throughout the year, various gifts and contributions are received by the town/NPS. List them in detail. How were they spent and what are the unexpended balances. Example: The Police

Town  
All gifts and contributions to the Town are accepted by the Select Board during open meetings typically as part of their consent agenda. These range in gifts that support the Rec and Parks, the Police Dept, the Cochituate Rail Trail and others. Over the course of the year, there are also “friends” groups (Morse Library, CSC, Bacon Free Library and others) that support town

	<p>Department just received a \$5,000 gift. How is that booked and reflected in the financials, what are/were the other contributions/gifts for all departments, how were funds disbursed, and what are the undisbursed balances.</p>	<p>programs through those departments. Those funds typically go directly to funding those programs and do not need to be accepted by the Select Board. Depending on the gift/contribution will determine how it is reflected - some (CRT for example) have a revolving account approved by Town Meeting annually for spending. Some (like a friends group donation) may go directly to the program being funded.</p> <p><u>NPS</u> All gifts and contributions are approved by the School Committee during open meetings, as part of the consent agenda. In FY24, there were 23 donations, and for FY25, 21 donations have been recorded as of December 2024. Detailed information can be accessed <a href="#">using this link</a>.</p> <p>Undisbursed balances in revolving accounts are carried forward to the next fiscal year and remain available for the same designated purpose. These balances are closely monitored to ensure alignment with program needs and compliance with applicable policies. Detailed reports of disbursements and balances are included in the School Committee’s quarterly financial updates.</p>
11	<p>What are the specific reasons that accounting transactions are not posted in a timely manner? Financial reports and analysis suffers from incomplete data with is routinely attributed to “posting to the GL isn’t up to date”. This has been a long term problem.</p>	<p>Please refer to the updated policies regarding numerous finance procedures followed by the Town, presented at the November 20, 2024 meeting of the Select Board. These are currently being followed by Finance Department staff.</p>
12	<p>What were the specific reasons that the latest Free Cash submission to the state was so delayed?</p>	<p>There is no deadline for the submission of free cash. This year, a number of factors contributed to the free cash certification happening in January, including a vacation of a DLS (State) official, a comprehensive review of our cash book (completed by an outside auditor), and a private personnel matter.</p>

13	<p>What is the status of the new auditors? What is the specific hold up in getting the contract signed and the engagement started? When will it be resolved, and how is it impacting the completion date of the audit?</p>	<p>A new audit firm has been contracted and is starting their audit work. The contract execution was delayed due to the audit firm being acquired by another company, delaying their execution of the contract. This has been resolved, the contract is signed and the work has started. This will delay the completion of the Audit report, for which Town staff have informed DOR and others of this delay.</p>
14	<p>Town/NPS credit cards: List who has town credit cards, provide the use and controls policies.</p>	<p><u>Town</u>  The Town has a primary credit card account to which there are several credit cards (police, fire, rec/parks, DPW, Facilities and Town Administration). Each individual card as well as the overall account have spending limits to protect the use of the cards from over spending. Each month, the card's primary user/account holder must reconcile the use of the card with the Collector/Treasurer showing proof of purchase (i.e. a receipt) and approval from the department head. The use of credit cards is limited to those items that cannot otherwise be purchased through a purchase order and/or invoicing process - for example some technology programs (Zoom), attendance at some required trainings, emergency purchases (addressing an issue at a facility for which a part not currently on hand), and/or purchase of item supporting programs that cannot be purchased ahead of time (most commonly summer camp programs through Rec and Parks).</p> <p><u>NPS</u>  NPS credit cards are held by Superintendent Spash and Asst Superintendent Gillis with a \$5K limit each. These are reconciled monthly by the Accounts Payable Coordinator.</p> <p>Below is a summary of expenses for SY24-25: Total July '24 - Jan 14, 2025 \$36370.95</p> <ul style="list-style-type: none"> <li>● PD \$19,409.35</li> <li>● Food (working lunches) \$5,295.41</li> <li>● Freight \$351.96</li> <li>● Subscriptions \$1404.90</li> <li>● Other \$3485.37</li> <li>● Student Activities \$555.81</li> </ul>

		<ul style="list-style-type: none"> <li>• Athletic/Art Registration Fees \$2692.30</li> <li>• Play/Musical Scripts - leas \$3175.85</li> </ul>																																						
15	Town/NPS vehicles: Who has a “take-home / off-hours” town vehicle. Provide the use policies.	<p>The following positions have take-home vehicles:</p> <table border="1"> <thead> <tr> <th>Department</th> <th>Position</th> </tr> </thead> <tbody> <tr> <td>Public Works/ Facilities</td> <td>Executive Director Public Works and Facilities</td> </tr> <tr> <td>Public Works</td> <td>Director</td> </tr> <tr> <td>Public Works</td> <td>LFNR Supervisor</td> </tr> <tr> <td>Public Works</td> <td>Equipment Maintenance Supervisor</td> </tr> <tr> <td>Public Works</td> <td>Water/Sewer Supervisor</td> </tr> <tr> <td>Public Works</td> <td>Highway/Sanitation Supervisor</td> </tr> <tr> <td>Public Works</td> <td>Engineering Supervisor</td> </tr> <tr> <td>Public Works</td> <td>Water/Treatment Plant Supervisor</td> </tr> <tr> <td>Facilities</td> <td>Facilities Director</td> </tr> <tr> <td>Facilities</td> <td>Facilities Manager</td> </tr> <tr> <td>CED</td> <td>Building Commissioner</td> </tr> <tr> <td>Police</td> <td>Police Chief</td> </tr> <tr> <td>Police</td> <td>Deputy Chief</td> </tr> <tr> <td>Police</td> <td>Lieutenant</td> </tr> <tr> <td>Police</td> <td>Lieutenant</td> </tr> <tr> <td>Police</td> <td>Lieutenant</td> </tr> <tr> <td>Police</td> <td>Lieutenant</td> </tr> <tr> <td>Fire</td> <td>Fire Chief</td> </tr> </tbody> </table> <p>In general, take home vehicles are for those positions which require availability 24/7 in the case of emergencies (i.e. a structure fire, burst water line, public safety response, etc). Several of these vehicles for take home are also contractual - including superior officers (lieutenants) and Supervisors (DPW) - please see the <a href="#">CBAs</a> for those groups for more information. A copy of the Select Board vehicle use policy is available from the Select Board office.</p>	Department	Position	Public Works/ Facilities	Executive Director Public Works and Facilities	Public Works	Director	Public Works	LFNR Supervisor	Public Works	Equipment Maintenance Supervisor	Public Works	Water/Sewer Supervisor	Public Works	Highway/Sanitation Supervisor	Public Works	Engineering Supervisor	Public Works	Water/Treatment Plant Supervisor	Facilities	Facilities Director	Facilities	Facilities Manager	CED	Building Commissioner	Police	Police Chief	Police	Deputy Chief	Police	Lieutenant	Police	Lieutenant	Police	Lieutenant	Police	Lieutenant	Fire	Fire Chief
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16	DLS Report: Provide detailed status of each item/finding. What’s been resolved, what was the specific resolution, what remains to be resolved, and what is the timetable.	<p>Updates are provided regularly to the Select Board. Please refer to the most recent presentation to the SB provided at their November 20 2024 meeting.</p>																																						

17	<p>Headcount/staffing: Describe the impact of freezing headcount at current FY25 level on each municipal department and each school department/function.</p>	<p><u>Town</u> The Town currently has 7+ positions “frozen” in Fire, DPW, Facilities, and Rec and Parks (this number will likely go up between Feb 1 and Town Meeting). The impact of these freezes will lead to additional overtime costs in those departments, delayed completion of initiatives, and impact on services (i.e. more use of mutual aid for responding to EMS calls, delays in trash/recycling services, cleanliness/maintenance of buildings, etc.).</p> <p><u>NPS</u> Freezing headcount at the FY25 level would limit flexibility in addressing student needs, enrollment shifts, and program priorities. While it would prevent further reductions, it would not account for rising costs, potentially requiring service adjustments.</p> <p>As of 1/31/25, 13.3 FTE positions remain unfilled, including 5 special education paraprofessionals, 2.4 food service staff, 2 athletic coaches, 2 interventionists, 1 building-based substitute, 0.6 teachers, and 0.3 instrument instructors. A freeze would mean these vacancies remain unless offsets are identified.</p> <p>The FY26 plan goes further, reducing 10 FTEs for an estimated savings of \$460K. Full details will be outlined in the FY26 budget book, set for release on February 1, 2025.</p>
18	<p>What are the physical space limitations which would impact increasing class sizes as required to hit required funding levels within existing funding sources.</p>	<p>Increasing class sizes to meet funding levels within existing resources faces several limitations:</p> <ul style="list-style-type: none"> <li>● <i>Classroom Square Footage</i> - Physical space constraints in classrooms are a major limitation. We educate students in classrooms, not across the gross square footage of the building, and many rooms cannot accommodate larger groups while maintaining a conducive learning environment.</li> <li>● <i>Collective Bargaining Agreement</i> - The teachers' union agreement includes specific class size</li> </ul>

		<p>caps. Elementary classes are capped at 25 students, while middle and high school caseloads have defined maximums. (<a href="#">See Article X, pg. 38 for details.</a>)</p> <ul style="list-style-type: none"> <li>• <i>Occupancy Limits</i> - The Natick Fire Department (NFD) and the Building Department enforce strict occupancy limits for public building spaces, further restricting the ability to increase class sizes.</li> </ul>
19	<p>Why aren't detailed financial statements for the schools required? Everything is high level summary numbers, without any real detail. We need to see department by department, line by line detail of all the spending. And it needs to include the current year, several years of history, and several years of projections. It sure seems that it's being kept intentionally vague so nobody can track what's actually happening. Why give the schools more money when they won't tell us how it's being spent?</p>	<p><u>NPS</u> The new school administration team recognizes the community's interest in more detailed line-item information. In response, we are revising our budget book to provide significantly greater granularity. The budget book is due 2/1/25.</p> <p>The School Department, like the rest of the town, maintains financial records in MUNIS. The Assistant Superintendent of Finance incorporates this data into quarterly reports. For recent reports, refer to Question 2.</p>
20	<p>Detail the cost and run rate of all extracurricular activities. [Note: related to the Mandatory/Discretionary questions].</p>	<p><u>NPS</u> Athletic and club expenses primarily consist of stipends paid to coaches and educators, which are included in the school stipend accounts and are part of the bargained contract. The district does not maintain profit statements for athletics or clubs (i.e., fees minus expenses). Student fees partially supplement these expenses but do not cover them entirely.</p> <p><b>Athletics:</b> Athletic fees are processed through revolving accounts to help offset program costs. Budget books from FY26 and prior years include pages summarizing</p>

		<p>athletics-related expenses, along with details about fees managed through revolving accounts. For links to prior budget books, refer to Question 9. The SY26 budget book will be published on February 1, 2025.</p> <p><b>Clubs:</b> Clubs do not currently charge student fees. Their expenses are captured in stipend lines and are not tracked separately. Any fundraising by student clubs is managed through the student activity trust fund, which holds funds in trust for the clubs. These funds are not considered school property.</p> <p><b>Budget Reporting:</b> The FY26 budget will show costs under the existing GL (General Ledger) line items. The majority of expenditures for athletics and extracurricular activities are attributed to coaching and advisor stipends.</p>
21	Capital: what in the next 5 years can be deferred, with the resources devoted to mandatory spending?	<p>As with any capital improvement program, it is a living document and Town Administration regularly reviews projects to determine what, if any, can/should be deferred. With that said, deferred maintenance to vehicles, facilities, roads, parks, etc comes at a significant future cost. Deferring too long will impact operational costs (more significant repairs, etc...)</p> <p>Deferring 1 item for 6 months - will be less noticeable than deferring multiple items for over 1 year. The compounding nature of repeating this process will not only have a greater financial impact in out years, but also a capacity impact (if projects are piled up v. spread out)</p> <p>For example deferring roadway work for too long will change what is needed from less invasive to more invasive significantly increasing cost. If we can complete a project before waiting too long it can save us hundreds of thousands of dollars (i.e. mill and overlay v. full depth reconstruction).</p>
22	What's the anticipated funding source for the \$2million MSBA Feasibility Study? Conversations with the NPS Finance Director	<p>Presently, the anticipated funding source for the MSBA feasibility study for the Memorial School is funding remaining from the Kennedy Middle School project. Per guidance from Council, this will need to be brought to Town Meeting for their approval to relocate these funds</p>

	<p>indicated that there is funding left over from the Kennedy MS project and that it's actually already been borrowed and sitting waiting for redeployment. This seems to be an expensive decision. If accurate, why was money borrowed above the actual bonding requirement, why hasn't the surplus been used to pay down the excluded debt? It's also been reported that an additional \$1.8 million is being reimbursed to the town as part of the final MSBA close-out of the Kennedy project. Is this the same as the \$2 million? How is that going to be used, and why isn't it paying down the override debt? Where is the \$2 million which was over borrowed detailed in the financials? Has town counsel been asked if it's legal to take proceeds from debt excluded financing and spend them on a completely separate use for which a debt exclusion vote hasn't been taken?</p>	<p>to the Memorial School project.</p>
<p>23</p>	<p>Why is there a continued push for a separate School Bus Subsidy from outside the NPS operating budget? It was originally a method of guaranteeing the administration wouldn't redirect funds away from affordable bus fees. Why isn't</p>	<p><u>NPS</u> Historically, the school transportation warrant article was established by town meeting members to ensure funds were specifically used for school bus transportation expenses, helping to keep user fees as low as possible. The current school administration supports continuing this practice with a modest percentage increase that aligns with what the town can afford.</p>

	that just a mandate managed within the NPS operating budget?	Additionally, the school is agreeable to rolling the FY25 amount of \$429,844, plus a 4% increase, into the FY26 school appropriation.
24	There have long been reports of benefits being paid for individuals who aren't eligible – including recent social media comments from a town employee asking “why are we paying benefits to companies for people who have passed away?” What is the process for reconciling the list of enrolled individuals with valid recipients?	<p>There are no legacy issues regarding paying health care benefits of people no longer eligible. On a monthly basis when the health care bill comes in from West Suburban Health Group the Town pays the bill and then reviews the bill - this is a requirement of West Suburban due to how they operate and manage cash flow. The review occurs between the HR Dept (benefits coordinator) and a member of the Finance Team (comptroller's office) to reconcile the bill with any changes, which are then documented with West Suburban to be reflected on the next or future bill.</p> <p>Given this process, on any given bill there is the potential for benefits to be noted for an individual no longer eligible, but these are documented and credited back to the town on a subsequent bill.</p>
25	Detail ALL of the grants which have been received over the last 3 fiscal years. Include the original amount, current balance, restrictions, and spending authorization process. Include all funds – municipal and NPS. NPS had maintained a list of “Earmarks” – and include all of those grants/programs.	<p><u>NPS</u> See question 9</p>
26	DEI / EIO Programs: detail the programs within both the Municipal and NPS systems. Detail the costs over the last 3 fiscal years, and project the costs for the next 3. Define the requirements, needs analysis, metrics for measuring success and	<p><u>Town:</u> The Director of Equity Inclusion and Outreach position is funded with Federal grant funding. The cost has been \$0 to the Town to date, and there are no currently projected future costs to the Town. For details regarding the work of the Director of EIO, please refer to the <a href="#">job description</a>.</p> <p><u>NPS</u></p>

	<p>meeting the goals, and how the measurements of success impact staff evaluations and the continuation of the efforts.</p>	<p>The METCO 2.0 program, led by Dr. Darnisa Amante-Jackson and Dr. Lee Teitel in collaboration with METCO HQ, focused on addressing academic gaps and fostering inclusive practices, belonging, and racial equity. The training was delivered in two phases: the first phase emphasized personal and team equity culture through improvement cycles, while the second phase targeted system-level improvements identified by participating districts. Additionally, districts received 12–15 hours of individualized coaching from program facilitators.</p> <p>The program was grant-funded for FY22 and FY23, incurring no direct costs to the district during those years. While no future costs are currently projected, the program’s impact provided valuable insights for ongoing equity initiatives. Success was measured through system improvements, participant feedback, and the implementation of inclusive practices. Although the metrics were not directly tied to staff evaluations, they informed the continuation and adaptation of equity-focused efforts. METCO 2.0 established a strong foundation for advancing equity within the district.</p>
<p>27</p>	<p>Communication Department(s): Detail the costs of each communication department (Town and NPS). Given the continued challenges and initiatives that have misfired, what are the metrics for measuring success and meeting the goals, and how the measurements of success impact staff evaluations and the continuation of the efforts?</p>	<p><u>Town</u> The salary of the Communications Director for the Town is approximately \$116k. The position supports or oversees several initiatives and programs, from website management, to branding, to general communications and engagement. Most initiatives have either been completed at no cost to the Town (completed by town staff and/or with grant funds) or have been included in the Town budget for years (i.e. website hosting and content management).</p> <p><u>NPS</u> The Natick Public Schools (NPS) Communication Department consists of one staff member, hired in September 2023, with an FY25 salary of \$117,300. Office supplies and additional costs are covered by the business office. This individual is responsible for revamping the NPS website, assisting the Superintendent with all public communications</p>

		<p>(including newsletters and budget book formatting), and serving as the district's public records officer.</p> <p>NPS metrics have been significantly tightened through the district's focus on school-specific School Improvement Plans. These plans are detailed, incorporate SMARTIE (Specific, Measurable, Achievable, Relevant, Time-bound, Inclusive, and Equitable) goals, and include measurable action steps. For further details, refer to the School Improvement Plans <a href="#">using this link</a></p>
28	<p>Further cuts to student-facing services, including the Math and Literacy coaches, and dyslexia services, are unacceptable to parent taxpayers in town.</p> <p>Is there a similar view of town-wide cuts in customer-facing positions that would be made without an override?</p>	<p>The Town portion of the budget accounts for roughly 30%-35% of the overall budget, when taking into account shared services (which is roughly 65-70% school related). With no override, the \$1m+ in cuts to the Town budget includes impacts to services (such as trash pick up, police and fire services) as well as not funding positions in the Fire Dept (which runs the Town's Fire response and ambulance service), Police, and DPW departments - all of which are "customer-facing".</p>
29	<p>List the details of all positions (Municipal and NPS) funded by grants or other funding sources outside the budget appropriations. What has the trend been over the last 3 years, and projected forward 3 years? What are the plans for those positions in the event grant funding is reduced or otherwise deployed.</p>	<p><u>Town</u></p> <p>There are two positions funded with grants - a position within the Natick 180 program funded with a federal grant and opioid settlement funds and the Director of Equity Inclusion and Outreach, funded with ARPA funding. These are the only Town positions funded with grants over the past few years. No new positions are expected to be funded with grants in the coming 3 years.</p> <p><u>NPS</u></p> <p>In SY25, two positions, totaling approximately \$166,000, are funded through the METCO grant. At the end of FY24, NPS shifted most positions off grant funding to avoid the benefit surcharges associated with charging salaries to grants.</p> <p>Currently, no positions are funded through the district's entitlement grants (Title I, Title II, Title III, or Title IV),</p>

		<p>which are commonly used by many districts to support staffing. Some of those grants do provide stipends for additional work, but not part of regular scheduled salary/wages.</p> <p>As outlined on <a href="#">slide 5 of the 12/2/24 presentation to the School Committee</a>, 23.1 Full-Time Equivalent (FTE) positions were funded through ESSER II and ESSER III grants, totaling \$991,268. Of these ESSER-funded positions, 20.1 FTEs (87%) were allocated to additional summer school work hours and did not represent new permanent positions.</p> <p>Three positions initially funded by ESSER were transitioned to local funding when the ESSER grants ended. These positions include the Director of Clinical Services and roles supporting Counseling, Social Emotional Learning, and Equity. The other 2.0 positions were SPED Team Leader/Evaluator positions.</p>
30	<p>Slides 25 &amp; 28 of the override presentation present what looks to me to be an \$8M deficit - but that presentation left many open Qs:</p> <p>* slide 25 shows revenues of \$4M, so is the deficit lower than the \$8M discussed? it's unclear where exactly we're coming up short this year - or what exactly the \$8M (or \$4M?) is meant to find in 2026?</p> <p>* what are the drivers of the increase (it seems to be the increase in special education students, and the pension and health insurance liabilities) - is this correct? Would be great to see this clearly spelled out, as well as some comment from School</p>	<p><u>Town</u> In brief, the \$8M will use \$4M directed to operating budget - offsetting the proposed \$4M in cuts to schools, town, and shared services should there be no override. An additional \$4M will go to offset the use of Free Cash, which will ultimately support the Town's capital program. Without the additional \$4m to offset the use of free cash, the FY26 budget will include little to no capital funding.</p> <p><u>NPS</u> The finalized budget, set for release on 2/1/25, will include detailed explanations of all variances from the prior year. It will feature an updated, more granular, and transparent budget book with narratives to enhance clarity.</p> <p><i>Enrollment</i> - NPS receives an annual enrollment report from the New England School Development Council (NESDEC) and conducts an internal enrollment analysis, both of which are included as an appendix in the budget book. Additionally, as part of the eligibility phase for the Memorial project with the Massachusetts School Building Authority (MSBA), an analysis of elementary</p>

	<p>Administration on whether there is a way to mitigate those drivers?  * slide 28 - can there be a clear explanation how the 1-time override assessment has taken into account the projection thru 2031? The Town's budget is proposing an</p> <p>enrollment projection study - are we using outdated assumptions to project thru 2031 right now? What if the needs are actually lower/higher for future years?</p>	<p>enrollment will also be provided.</p>
<p>31</p>	<p>Explain why there is another projected shortfall starting in just a few years. Looking at the override presentation slides, how on earth do we run out of money again so soon??</p>	<p>Forecasts are deliberately conservative and the projected shortfall is within the reasonably expended short fall that can be handled by the Town should we adhere to strong financial management principles. Further, the \$8m override does not fully address the structural deficit of the Town's finances (that would require closer to a \$15M override).</p>
<p>32</p>	<p>Questions related to the macro economic environment, and previous efforts at expense reduction, revenue enhancement, and deficit mitigation/management:</p> <ol style="list-style-type: none"> <li>1. Please provide a table of annual producer price inflation percentages and annual consumer price percentages since the last operating override.</li> <li>2. Please provide a table of annual wage growth percentages for Massachusetts residents</li> </ol>	<ol style="list-style-type: none"> <li>1) Information is available through the <a href="#">Bureau of Labor Statistics</a></li> <li>2) A number of resources are available on line to provide this information including the <a href="#">Pioneer Institute</a>, the <a href="#">Donahue Institute</a>, and many others.</li> <li>3) Please see <a href="#">slide 11 of the Dec 16th presentation</a> on the Override for Natick specific information.</li> <li>4) Town: None</li> <li>5) This question is challenging to answer since "prospective salaries and expenses" imply that they did not come to fruition. In municipal budgeting, there are constant initiatives, positions, priorities that are unable to be funded due to Proposition 2 ½ and conservative budgeting that is required by the State. As such, an accurate response to this question is nearly impossible to create.</li> </ol>

<p>since the last operating override.</p> <p>3. What are the annual percentage increases in municipal expenses in municipal budgets from FY 2021 to FY 2025? What is the projected increase for FY 2026?</p> <p>4. What salaries or expenses that were initially funded by federal, state, or private grants have been moved to the town budget from FY 2021 to FY 2025? What salaries or expenses that have previously been funded by such grants are anticipated to move to the town budget in FY 2026?</p> <p>5. What prospective salaries or expenses, and in what amounts, have been foregone or deferred from FY 2021 to FY 2025 in order to balance a budget that funds higher priorities?</p> <p>6. What salaries or expenses that were in previous budgets have been reduced or eliminated from FY 2021 to FY 2025 in order to balance a budget that funds higher priorities?</p> <p>7. What (if any) salaries or expenses from previous years have been reduced or eliminated in any budget from FY 2021 to FY 2025 because they are no longer necessary? What salaries or expenses in the most recent budget are the</p>	<p>6) Please see <a href="#">Slides 13 and 16 in the override presentation from Dec 16.</a></p> <p>7) See answer to #6</p> <p>8) All - see <a href="#">slide 13 of the Dec 13 presentation</a> noting the increase in fees completed by town administration in the past couple years to increase revenue. Local Option taxes (hotel, meals, cannabis) are all at their maximums as allowed by the State. There are very few other revenue sources available for Town's to consider in Massachusetts except property taxes.</p>
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	<p>administrations willing to reduce or eliminate in the future in order to help fund higher priorities while keeping any property tax override as moderate as possible?</p> <p>8. What current or prospective revenue sources other than property taxes have been considered to help fund future priorities within a balanced budget?</p>	
33	<p>Why isn't the Overlay Reserve Surplus calculated and released on a quarterly basis? It seems to be used as a slush fund to be redeployed as needed, rather than a closely managed reserve account.</p>	<p>This question is best answered by the Board of Assessors.</p>
34	<p>List out all of the leases (property and equipment) currently in place for both the town and schools. It's difficult to find a schedule of the terms and expenses. One that keeps coming up is property on West Central St that the town and/or NPS is allegedly leasing.</p>	<p><u>Town</u>  The Town leases include: motorcycles used in the Police Department; FMC for the Ice Rink; Natick Community Organic Farm for the farm; Archdiocese St Pats for the "commuter" parking lot; a soon to be established lease for the Bacon Free Library (neither the building nor the property are Town-owned - a liability current Town Administration inherited and is actively working to address). The Town also "leases" to NPS the use of the former East School to support the NPS pre-school program. Also located in the former East School is an afterschool program run by the YMCA.</p> <p><u>NPS</u>  NPS holds an annual lease with the First Congregational Church to host the Achieve Program. This lease complies with the state's guidelines for short-term space rentals.</p>
35	<p>Document the NPS policy on transfers between/among</p>	<p><a href="#">SC Policy Manual</a> see page 7</p>

	<p>Budget lines. There is a requirement for the School Committee to have an affirmative vote to move funds over a certain limit (\$5k?). Provide the details of the transfers, and the SC votes/minutes for FY24 and FY25 to date.</p>	
<p>36</p>	<p>Financing: What is the anticipated new debt and projected debt service associated with a new Memorial School? If no additional debt / debt service is added, when would expiring/paid-off existing debt make room for within existing tax levy borrowing for that school replacement without increasing the debt service level from current FY2025 levels? In other words, if the new school is NOT paid for via a debt exclusion, when would enough current debt be paid off so as to free up the needed debt service without increasing the total debt service beyond the current level?</p>	<p>The FY26 Capital Planning budget for NPS includes \$2,000,000 for the Feasibility Study. See MSBA eligibility phase explanations on <a href="#">this deck</a> which was shared at the 1.6.25 School Committee Meeting.</p>
<p>37</p>	<p>List all funds outside the direct appropriation authority of Town Meeting. List the controlling authority, source of the funds, 12/31/2024 balance, restrictions, etc. Example: Over the years, developers have paid</p>	<p>Please find the details in each respective Budget Books - <a href="#">Town</a> and <a href="#">NPS</a></p>

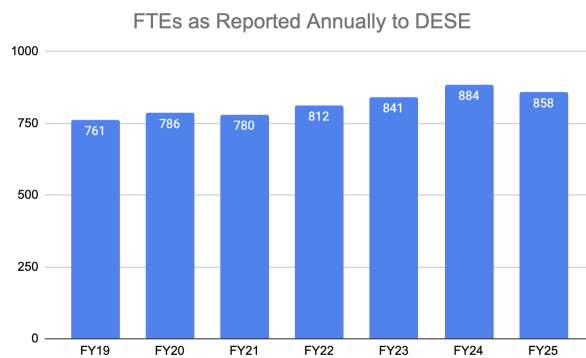
	<p>mitigation funds for various projects, for various reasons. What entities (Conservation Commission?) control those funds, what are the balances, and what are the use restrictions. Account for ALL funds being held in restricted accounts, for Town and NPS.</p>	
<p>38</p>	<p>Can we get a comparison with MA communities of the tax burden, that also includes the level of services and other “total cost of residence”? Community A might have a certain RE tax burden, but what are the other comparable costs and services? Some communities don’t pick up trash, have different water/sewer rates, charge differently for community services like Rec &amp; Parks programs, etc. What are Natick residents actually getting for the total costs living in town, compared to other comparable communities.</p>	<p>This is not a report that is available. However, resources are available on various state websites, such as the <a href="#">Division of Local Services</a> and/or <a href="#">Department of Revenue</a>.</p>
<p>39</p>	<p>Why is town leadership comfortable with school inflation since 2016 significantly outpacing shared service and administration cost inflation? The ten year growth in school spending in approximately 75% more than administration. How is this possible – what is the</p>	<p>Town meeting votes on all budgets and appropriations. Further, all costs are examined in detail annually by the Finance Committee, who puts forth a recommendation to Town Meeting on the budget and all appropriations. Since 2016, the Finance Committee has consistently recommended to support expenditures put forth in the Budget, which has included any/all requested increases in spending.</p> <p><u>NPS</u> The analysis requested regarding the specific</p>

breakdown of the increases versus 2016 for the 75% increase (What % of the 75% is for administrative non-teaching administrative salaries? What % of the 75% is for support staff salaries? What % of the 75% is for direct teaching salaries?)  
 What % of the 75% increase since 2016 is for additional new programs added after 2016? Please list the programs added.

breakdown of the increase in school spending since 2016 does not currently exist in the format requested. The School Department relies on historical budget books for data and only has access to detailed spending in MUNIS starting in FY22. Variances from FY22 onward are outlined in budget books, which are available online for review [\[link\]](#).

Approximately 80% of the NPS budget is dedicated to compensation, which has grown due to increased headcount, cost-of-living adjustments (COLAs), and step and lane changes. From FY19 through FY25, staffing increased by 12.6%, driven by the district’s focus on meeting the diverse needs of students. This includes expanding support for general education interventions, reducing out-of-district special education placements, and addressing social-emotional needs. Key investments include added roles for counselors, assistant principals, ancillary providers, coaching staff, and efforts to lower class sizes to support individualized learning.

While program-specific increases since 2016 are not itemized in this context, the district's strategic staffing and program expansions were implemented to address evolving student needs and align with educational goals. For more detailed historical data, we recommend reviewing prior budget books, which provide insight into these trends.



COLAs:

		<table border="1"> <thead> <tr> <th>BU/Group</th> <th>2020/2021</th> <th>2021/2022</th> <th>2022/2023</th> <th>2023/2024</th> <th>2024/2025</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>Unit A</td> <td>1%</td> <td>3%</td> <td>3%</td> <td>2%</td> <td>2%</td> <td>Contracts: 2019 - 2022, 2022 - 2025</td> </tr> <tr> <td>Unit B</td> <td>2%</td> <td>3%</td> <td>3%</td> <td>2%</td> <td>2%</td> <td>Contracts: 2019 - 2022, 2022 - 2025</td> </tr> <tr> <td>Unit S</td> <td>1%</td> <td>3%</td> <td>3%</td> <td>3%</td> <td>2%</td> <td>Contracts: 2019 - 2022, 2022 - 2025</td> </tr> <tr> <td>Admin Assistants</td> <td>1.5%</td> <td>3%</td> <td>3%</td> <td>2%</td> <td>2%</td> <td>Contracts: 2019 - 2022, 2022 - 2025</td> </tr> <tr> <td>Food Service</td> <td>0%</td> <td>3%</td> <td>3%</td> <td>2%</td> <td>2%</td> <td>Contracts: 2019 - 2022, 2022 - 2025</td> </tr> <tr> <td>Non Rep</td> <td>1%</td> <td>3%</td> <td>3%</td> <td>2%</td> <td>2%</td> <td>Yearly</td> </tr> </tbody> </table>	BU/Group	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Notes	Unit A	1%	3%	3%	2%	2%	Contracts: 2019 - 2022, 2022 - 2025	Unit B	2%	3%	3%	2%	2%	Contracts: 2019 - 2022, 2022 - 2025	Unit S	1%	3%	3%	3%	2%	Contracts: 2019 - 2022, 2022 - 2025	Admin Assistants	1.5%	3%	3%	2%	2%	Contracts: 2019 - 2022, 2022 - 2025	Food Service	0%	3%	3%	2%	2%	Contracts: 2019 - 2022, 2022 - 2025	Non Rep	1%	3%	3%	2%	2%	Yearly
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40	It is interesting that page 11 details areas of increases over two years for items that are not broken out between school and non-school increase amounts. Please provide the breakout for the dollars listed. [Note: Related to task to Allocate all items presented on a consolidated basis]	Unable to answer - page 11 of what document?																																																	
41	Please provide more specific details about school operational efficiencies.	<p>The schools implemented \$1,050,000 in cuts for FY25. Of this, \$650,000 was planned during the FY25 budget season in February 2024, and an additional \$400,000 was reduced in October 2024. For a detailed overview, refer to <a href="#">slide 8 on the school committee presentation from December 2, 2024</a>, and <a href="#">page 35 of the FY25 budget book</a>. These cost reductions were achieved through operational efficiencies, including decreases in both headcount and expenses.</p> <p>Looking ahead, the FY26 budget includes an additional \$1,000,000 in reductions and will carry forward the \$400,000 in cuts from this year. This will result in a decrease of 10 full-time equivalent (FTE) positions. Complete details of these reductions will be provided in the FY26 budget book.</p>																																																	
42	The presentation on slides 14 and 15 are slightly different. Why? The slide for the town	Unsure what the question is asking - in the Override presentation given on Dec 16, Slide 14 is a title slide "Overview of FY26 budget development" whereas slide																																																	

	<p>and shared details no additional cuts if there is no override. Is the information saying the override is primarily for school spending only? Slide 17 appears to confirm it is. Please provide clarifying details.</p>	<p>15 shows some of the details regarding the Town and Shared Service budget for FY26 - as part of the overview.</p>
<p>43</p>	<p>My interpretation of slide 24 is that \$4,000,000 of the override is to avoid using that amount from free cash flow. Is that correct? If yes, one could conclude the override does not cure spending or program growth in future years. Please explain why we will not have an override issue in a year or two. What proactive changes in the way we spend are to be implemented? In dollars by category/spending classification how much of the override is for programs/activities mandated by state or federal governments?</p>	<p>Correct - \$4M will reduce the Town's reliance on Free Cash for supporting operational expenses, and allow for those funds to be used to support the Town's capital program (which would otherwise have little/no funding in FY26).</p>
<p>44</p>	<p>What percentage of special education costs are funded by the state, the federal government, and the town? Who determines who requires special education? Who established the guidelines used?</p>	<p>Funding Sources for Special Education Costs:</p> <ul style="list-style-type: none"> <li>• <i>State</i> - Partially funded through Chapter 70 aid and the Circuit Breaker program which provides financial relief for expenses that exceed a defined threshold, helping districts support high-needs students while maintaining budget stability. For detailed specifics on Circuit Breaker usage and reimbursement in Natick, please refer to <a href="#">this memo on Circuit Breaker</a> from December 2024. <b>In FY25 Natick received \$3,787,041 in Circuit Breaker funding</b></li> </ul>

		<ul style="list-style-type: none"> <li>● <i>Federal</i> - In FY25 Natick received <b>\$1,479,501.00</b> in IDEA Federal grant funding.</li> </ul> <p>Who Determines Eligibility for Special Education?</p> <ul style="list-style-type: none"> <li>● By law, eligibility is determined by a multidisciplinary Special Education Evaluation Team, including educators, specialists, and parents/guardians, based on evaluations conducted under state and federal guidelines.</li> <li>● Guidelines are established under the federal Individuals with Disabilities Education Act (IDEA) and Massachusetts Special Education Regulations (603 CMR 28.00), implemented locally.</li> </ul>
45	<p>There is difficulty finding the required 2023 Annual Town Report. Provide all fiscal information that is required to be reported – including the detailed compensation info, by individual, by department. Has the actual report been produced – if not, why not?</p>	<p><a href="#">2023 Annual Report</a></p>
46	<p>Capital Plan questions/clarifications (probably discussions for Capital subcommittee): Does detail on slides 11 through 13 represent FY 2026 Capital Requests?</p> <ul style="list-style-type: none"> <li>● Details on pages represent wish list - correct? If not please explain.</li> <li>● I observed on page 15 for FY 2027 category Public Works a line item for Emergency Generator Replacement</li> </ul>	<p>Please see the <a href="#">2026-2030 CIP</a> for more information and detail.</p> <p>To answer all of these questions (and likely several follow up questions) town administration is more than willing to provide an overview of the capital program at any time to Finance Committee members.</p> <p>\$850,000 is for FY2027. \$2,000,000 is requested for FY2026.</p> <p>Page 11- 13 details are from the prior year Town Meeting appropriations.. Page 16 is for the updated Capital Plan (FY26 - beyond).</p> <p>Water/Sewer main work takes into consideration the projects outlined in the 5 year roadway plan.</p>

<p>\$850,000. Is this a FY 2026 or FY 2027 item. Please explain.</p> <ul style="list-style-type: none"> <li>Page 16 two lines for water main replacement. Pages 11 through 13 detail a line item for \$1,000,000 for Water Main Replacement. The two lines on Page 16 do not show this amount. Please explain.</li> </ul> <p>It appears that water main rehab and replacement is anticipated to cost \$11,150,000. Who has developed the master plan detailing all the mains still to be replaced? Please provide it to assist our understanding. In the development of this plan, has there been an alignment with expected 5 year road replacement projects to gain cost efficiencies?</p> <p>Who has explored the potential availability for state and federal fund assistance to perform water main improvements? Can you educate us on the results of the research?</p> <p>Did not observe Firefighter protective equipment on slides 14 through 16. Please explain.</p> <p>Roadway and sidewalk supplement detailed on page 11 for \$2,575,000 does not match any numbers on page 15. Please explain.</p>	<p>Water/Sewer work, as much is practical, is completed as a first phase to the roadway work.</p> <p>Fire Fighter protective gear and roadway supplemental at \$2,575,000 were projects approved at Fall Town meeting. Page 15 is for future years (FY26 - beyond).</p>
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	<p>Please breakout capital dollar forecasted needs for 2026 through 2030 that address the Town Master Plan.</p>	
<p>47</p>	<p>For both the Town and NPS, provide the details of headcount by “job class”, by department/school, by year. For example: List the positions in the schools such as Classroom Teachers, Nurses, IT Staff, Food Service, Administrators, etc – by location, by year. Include at least two years of history. On the Town side, list headcount by department and job type, across time.</p>	<p>Please find the details in each respective Budget Books - <a href="#">Town</a> and <a href="#">NPS</a></p>
<p>48</p>	<p>Provide the inputs and assumptions that go into the annual Pension and OPEB funding. What is the underlying reason for the 2030 Pension funding deadline? A quick review of MGL Chapter 32 appears to indicate that the requirement is to fully fund the liability by 2040 but there also appears to be a requirement that no reduction can be made over any prior year. What are the actual legal requirements, and can the funding schedule be extended. What are the impacts and implications of making changes, if any are permitted. When is the next</p>	<p>Please see the annual budget documents for more information, which includes a section on OPEB and Pension liabilities (<a href="#">page 171-173 and 257-284 of the FY25 budget book</a>). Many years ago, Natick made it a priority to fully fund pension liabilities by 2030, so that the Town could then tackle OPEB liabilities.</p>

	Actuarial Analysis going to be available?																											
49	<p>The preliminary, high level Override presentations have indicated that the town portion projects FY2026 as level funded, or a slight decrease – while no scenario yet presented for NPS approaches that. In terms of presenting the Override, there should be scenarios presenting the NPS budget as also level funded without any increases. There can then be a clearly defined list of specific items and their individual costs presented to the voters that allow for the specific approval of any spending increases. If the schools move money around beyond those plans, it needs to be documented and reported so the voters can hold the School Committee responsible.</p>	<p><u>NPS</u>  The Town provided an initial funding allocation of \$92.7M for NPS in 10/24, and at no point was a level-funded scenario proposed or suggested by the town as a basis for planning. In response to the funding provided, NPS is planning \$1.4M in FY25 reductions. Additionally, this district has prepared a detailed plan for an additional \$2.8M in reductions, which would be necessary if the override does not pass.</p> <p>These reductions and their implications have been transparently outlined in our communications to ensure stakeholders understand the impact of both the approved budget and the potential override outcome.</p> <div data-bbox="721 863 1511 1331" style="border: 1px solid black; padding: 5px;"> <h3 style="text-align: center; margin: 0;">NPS Budgeting Process - Why \$2.8M?</h3> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="background-color: #cccccc;">2025-2026 Budget Development</th> </tr> <tr> <th style="background-color: #90ee90;">2024-2025 Approved Budget</th> <th style="background-color: #0000ff; color: white;">Town Preliminary Budget</th> <th style="background-color: #0000ff; color: white;">Reductions (Below Level- Servicing)</th> <th style="background-color: #ff0000; color: white;">Recommended No Override Reductions</th> </tr> </thead> <tbody> <tr> <td>Appropriation \$87.2 M</td> <td>NPS Roll Up (Level-Service) \$96.9M</td> <td rowspan="2">NPS Administration recommends \$1M in FY26 reductions (10 FTEs*) with \$0.4M FY25 reductions carrying forward, resulting in \$1.4M below-level servicing.</td> <td rowspan="2" style="background-color: #ffcccc;"> <b>\$2.8M in reductions planned for Spring 2025</b>, effective for the 2025-2026 school year.   <i>Note</i>  FTE* cuts must be finalized in Spring 2025 to ensure cost savings from day one of the fiscal year and to give displaced staff time to secure new jobs as school hiring begins </td> </tr> <tr> <td>+Circuit Breaker \$2.0 M</td> <td>Town Prelim Budget \$92.7M</td> </tr> <tr> <td>-Reductions <u>\$(0.4)M</u></td> <td style="color: red;"><b>Shortfall \$4.2M</b></td> <td>Shortfall <b>\$(4.2)M</b></td> <td></td> </tr> <tr> <td>=Spend Level \$88.8M</td> <td></td> <td>Reductions Adjusted <b>\$(1.4)M</b></td> <td></td> </tr> <tr> <td>• See <a href="#">12/18/24 Circuit Breker memo for details</a></td> <td></td> <td>Shortfall <b>\$(2.8)M</b></td> <td></td> </tr> </tbody> </table> <p style="font-size: small; margin-top: 5px;">*FTE = Full Time Equivalent and refers to # of staff</p> </div>	2025-2026 Budget Development				2024-2025 Approved Budget	Town Preliminary Budget	Reductions (Below Level- Servicing)	Recommended No Override Reductions	Appropriation \$87.2 M	NPS Roll Up (Level-Service) \$96.9M	NPS Administration recommends \$1M in FY26 reductions (10 FTEs*) with \$0.4M FY25 reductions carrying forward, resulting in \$1.4M below-level servicing.	<b>\$2.8M in reductions planned for Spring 2025</b> , effective for the 2025-2026 school year.  <i>Note</i> FTE* cuts must be finalized in Spring 2025 to ensure cost savings from day one of the fiscal year and to give displaced staff time to secure new jobs as school hiring begins	+Circuit Breaker \$2.0 M	Town Prelim Budget \$92.7M	-Reductions <u>\$(0.4)M</u>	<b>Shortfall \$4.2M</b>	Shortfall <b>\$(4.2)M</b>		=Spend Level \$88.8M		Reductions Adjusted <b>\$(1.4)M</b>		• See <a href="#">12/18/24 Circuit Breker memo for details</a>		Shortfall <b>\$(2.8)M</b>	
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50	Why wont the override be presented as an ala carte list of spending options? The taxpayers can then set the spending priorities.	The Town of Natick is one Town - whether schools, public safety, DPW, or council on aging - we are all proud to be part of and provide support to the Natick community. Our finances, priorities, processes take this into account. Providing a single override question for the voters to consider is in the best interest of the entire Town.																										
51	Explain why the town keeps expending time (\$\$) on charter changes that don't ever go anywhere? Has any of the time spent on those	Please contact the Town Moderator and the Charter and Bylaw Review Committee to answer this question.																										

	<p>changes actually gone through? They haven't shown up on the ballot. What's the status? Just stop spending time of projects that don't go anywhere.</p>	
52	<p>What's the cost of the suggested tree bylaw? Does the Conservation Commission have an independent source of funds for enforcement – or is this an additional cost coming?</p>	<p>There is no cost to draft and implement a bylaw (tree or otherwise). Enforcement of most bylaws occur through existing town staff - in the Inspectional Services, police, health or other department as appropriate.</p>