

WESTWOOD PUBLIC SCHOOLS



PROPOSED FY'24 BUDGET

EXECUTIVE SUMMARY

REVISED - MARCH 2, 2023

DEVELOPED BY

EMILY PARKS, *SUPERINTENDENT*

ALLISON BORCHERS, *ASSISTANT SUPERINTENDENT*

LEMMA JN-BAPTISTE, *DIRECTOR OF FINANCE AND OPERATIONS*

ABIGAIL HANSCOM, *DIRECTOR OF STUDENT SERVICES*

STEVE OUELLETTE, *DIRECTOR OF TECHNOLOGY, LEARNING, AND INNOVATION*

LATEEF AH FRANCK, *DIRECTOR OF EQUITY, INCLUSION AND COMMUNITY PARTNERSHIPS*

AND THE ADMINISTRATION, FACULTY, AND STAFF



WESTWOOD PUBLIC SCHOOLS
Honoring Tradition, Inspiring Excellence, Shaping the Future

March 6, 2023

I am pleased to present a **revised** FY'24 proposed budget for consideration at the March 9th School Committee meeting. The revised FY'24 budget proposes a 5.8% increase over FY'23.

The development of the FY'24 proposed budget has been complicated. As I outlined in my letter to you on January 13, 2023 (included below for reference), a number of drivers, including significantly increased costs in transportation, rising utility costs, unanticipated special education tuitions, and unsettled contracts, have presented budget challenges.

Within this challenging context, at the January School Committee meeting, I proposed an operating budget for FY'24 that included a 4.5% increase over FY'23. The proposed budget included cuts to level services and incorporated several new revenue assumptions, including increases in user fees for our families and the use of one-time grant money to make up the rest of the distance to level services.

In February, with negotiations with the Westwood Teachers Association ongoing, I proposed a revision to the January budget that increased the staffing cuts from a net reduction of 1.5 FTEs to a net reduction of 8.6 FTEs. Doing so allowed the School Committee to honor its compensation offer to the WTA while still presenting a balanced budget with a 4.5% increase.

Subsequently, on February 16th, Governor Healey released her proposed FY'24 state budget. Her budget proposal includes increased funding for K-12 schools, reflecting the state's commitment to fund the 2019 Student Opportunity Act. At that time, we learned that Westwood's estimated allocation for FY'24 Chapter 70 funds (state aid to schools) is *significantly* higher than we anticipated. With this unanticipated good news, we immediately met with the budget steering group to discuss how this unexpected increase in state aid could support our desire to both compensate our teachers and maintain high-quality services for students.

As a result of those conversations, and in consultation with the District's leadership team and our Town partners, I have revised the proposed FY'24 operating budget to incorporate an additional \$641,508 in Chapter 70 state aid, bringing the FY'24 proposed budget to a 5.8% increase over FY'23. This additional funding allows for the following changes over what I presented in February:

Restore staffing cuts proposed at February SC meeting and fund teachers' contract and paraprofessional wage increases	\$356,508
Eliminate the use of one-time IDEA funding for FY'24 paraprofessional salaries	\$200,000

Fund 1.2 FTE Elementary Adjustment Counselor positions with recurring funds, rather than one-time ESSER II grant funding; reallocate one-time grant to one-time expenses in Curriculum and Instruction cost center	\$85,000
Total	\$641,508

Eliminating the use of one-time funding (IDEA and ESSER III grants) is notable. Doing so avoids creating structural deficits that would have to be addressed in FY'25. Though we have identified positions that can be reduced in FY'25 when Hanlon-Deerfield consolidates to "back-fill" the use of one-time grants, these savings will now be available to fund agreed upon contractual salary increases in FY'25 and lessen the risk of needing to make staff cuts going forward.

The budget narrative that follows and the accompanying exhibits and spreadsheets have all been revised to reflect the current proposal. I look forward to discussing it on March 9th.

Sincerely,



Emily J. Parks
 Superintendent of Schools



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

January 13, 2023

Dear Westwood School Committee and Westwood Residents,

I am pleased to present to you an Executive Summary of the FY'24 Superintendent's Recommended Budget. This document provides an overview of the budget and insight into how budget decisions are made. In addition to this summary, all of our detailed budget documents and spreadsheets are available to the public on the district website. We provide this information so that the community can be confident that our budget ensures a high-quality educational experience for students, while also maintaining a sense of financial responsibility and stewardship for the town's resources.

During the budget development process, we carefully assess student needs and use this lens to build a budget to best support student learning. Last year, when presenting the proposed FY'23 budget (i.e. the current school year), we noted that the challenges of the pandemic and addressing its impact persisted. We felt that a combination of increased specialist staffing and the restructuring of schedules at the secondary level during the 2021-2022 school had positioned us well to provide academic intervention and support students with learning gaps. However, in the FY'23 budget we added positions, such as a high school adjustment counselor, elementary adjustment counselors, and a middle school Dean of Students, to support the social emotional needs that we were seeing in our students. The FY'23 budget also continued to provide robust summer programming for identified general education and special education students at all levels to bolster skills, and it continued to keep elementary class sizes small by maintaining all of our general education elementary teaching positions. Finally, in FY '23 we returned to strategic priorities by fully funding the Director of Safety and Security position, providing staff and resources to implement the Social Studies civics requirement, and securing grant funding to create a Director of Equity, Integration, and Community Partnerships for the District.

Our assessment data and other indicators suggest that these measures have been effective. While across the country and the state, schools continue to assess the impact of the COVID pandemic on students, there is evidence that Westwood's students are rebounding quickly. On the 2022 MCAS, our fourth-graders ranked 11th in the state on ELA and 9th in the state on math. Our fifth-graders ranked 2nd on ELA, 3rd in math, and 7th in science; our sixth-graders were 11th in ELA; and our eighth-graders were 11th in science statewide. Educators in the WPS continue to monitor students' progress and skill development and design instruction to meet each student's needs. While last school year we had many concerns about changes in student behavior and social emotional needs, this school year we have seen a decrease in indicators such as discipline referrals and incidents of bullying.

Halfway through FY'23 budget cycle, however, we are faced with three unanticipated challenges that are creating significant budgetary pressures:

- *Increased costs due to inflationary pressures*
- *Increased costs in special education due to unanticipated out-of-district tuitions*
- *Uncertainty in the budget due to an unsettled teachers' contract, necessitating estimated salary assumptions*

As a result of these factors, a level services budget (i.e. a budget that provides the same staff and services that we have this year when school opens next fall) would require nearly a 5.7% increase in the District's FY '24 operating budget. Without significant new growth tax revenue expected, an increase of that size is not realistic under the constraints of Proposition 2 ½ in Westwood without an operational override. As such, after extensive discussions at School Committee meetings, with the Budget Steering Committee, and with the District leadership team, I am proposing a budget for FY'24 that cuts level services. Some difficult choices had to be made in developing this proposed budget. Through a combination of increasing revenue through user fees, carefully applying offsets, making reductions, and collaborating with our partners in Town Hall, this budget proposes an increase of 4.5% to the District's operating budget.

This budget continues to prioritize student support services by maintaining all counseling and special education positions. Where cuts in instructional staff have had to be made, we have done so strategically to mitigate impact on student learning and to ensure that we continue to make progress on our strategic priorities and commitment to educational equity. Finally, in developing this budget, the District has looked carefully at how to apply grants, offsets, and reserves to address FY'24 needs without creating a structural deficit in the budget that sets up problems for FY'25. Where one-time grants or offsets have been used, we have identified positions that can be reduced in FY'25 when Hanlon-Deerfield consolidates to "backfill" the use of these grants.

Please let me know if you have any questions about this budget or any other school related matter. I can be reached by email at eparks@westwood.k12.ma.us or by phone at 781-326-7500 x1340. More than ever, in this challenging landscape, I am grateful for the support of the community as we all work together to provide students with the first-rate educational experience that they deserve. Thank you.

Sincerely,

Emily J. Parks

Emily J. Parks
Superintendent of Schools



TABLE OF CONTENTS

What is the FY'24 School Department operating budget request?	4
What are the major budget drivers?	5
What are the major budget categories?	8
What are the changes to the budget – FY'23 to FY'24?	9
How do enrollment trends impact the proposed FY'24 budget?	10
What are the proposed staffing changes?	13
What are the non-salary budget changes in special education?	15
What are the non-salary budget changes?	17
What are the changes in Revenue Assumptions in FY'24?	19
How does Westwood's per pupil spending compare to other districts?	21
What are the assumptions that drive the annual Capital Budget for FY'24?	22
What priorities do we anticipate in upcoming budget cycles?	24
Is this the final FY'24 budget? What could change?	25
Appendix	26



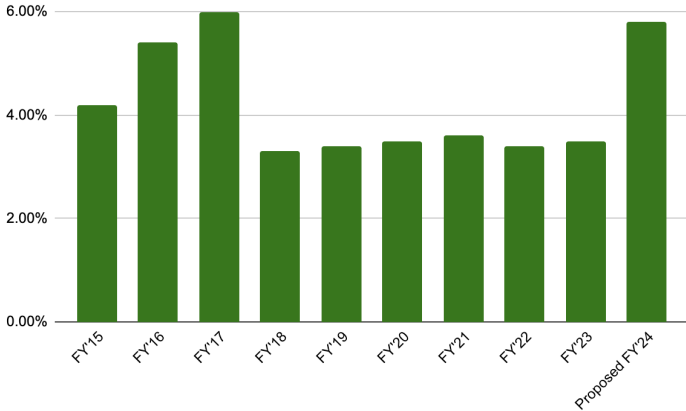
WHAT IS THE FY'24 SCHOOL DEPARTMENT OPERATING BUDGET REQUEST?

As the table below illustrates, our recommended budget for FY'24 totals \$54.8 million which represents a 5.8% increase over FY'23.

FY'23 Final Budget	51,762,397
Proposed FY'24 Budget	54,743,565
Increase (\$)	2,981,168
Increase (%)	5.8%

The needs in FY'24 are unique, and the proposed increase in the FY'24 budget proposal is larger than what the District has requested over the last several years.

WPS Operating Budget Increases



The larger increases in FY'16 and FY'17 represent years when the new growth from University Station provided substantial increases in tax revenue to the Town. Those large increases to the District's operating budget in FY'16 and FY'17 continue to positively impact the District's financial position today. Notably, the District has managed its budget without an operational override to Proposition 2 ½ for 15 years.

The proposed FY'24 increase is supported in part by an anticipated increase in Chapter 70 state aid to schools as part of the state's efforts to fund the 2019 Student Opportunity Act.



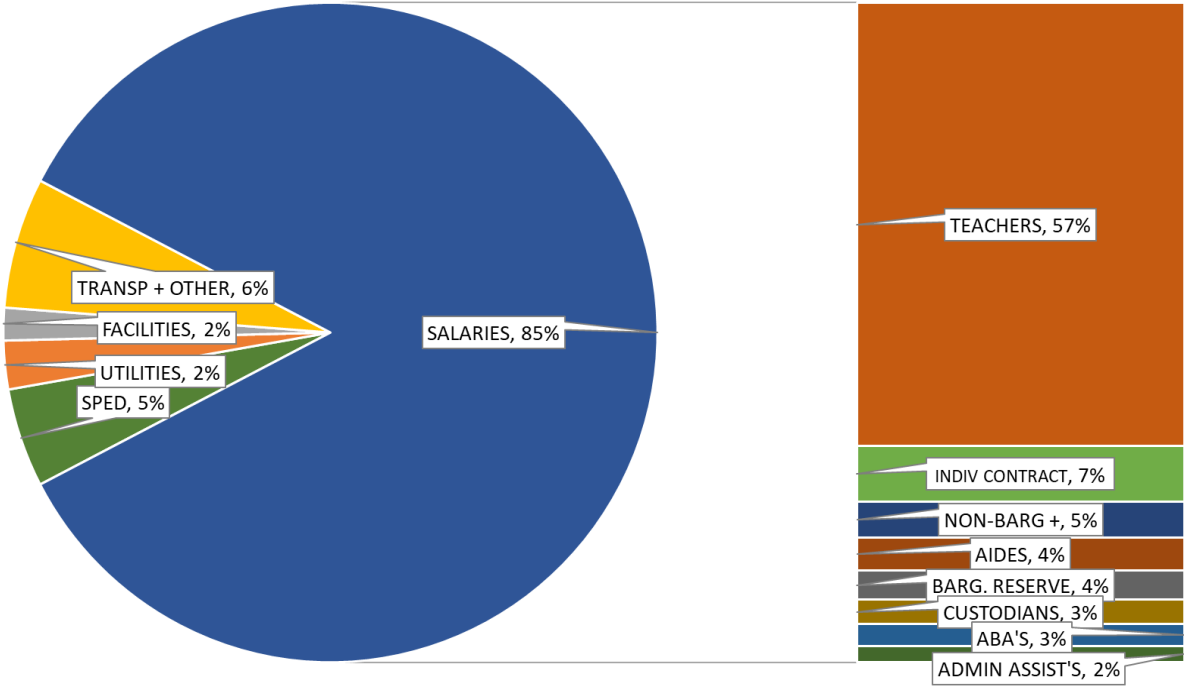
WHAT ARE THE MAJOR BUDGET DRIVERS?

The Westwood Public Schools is committed to providing a high-quality educational experience for all of the students we serve. When developing the budget, there are several issues that we consider to ensure our financial investment reflects the community's priorities and values.

First, we assess our **contractual salary obligations and other fixed costs**, such as transportation, utilities, and legally required special education services.

Salaries

The WPS budget, like all school districts, is primarily about people. We know that students' daily experience is most powerfully influenced by the quality and skill of the teachers they work with in the classroom. Salaries comprise 85% of our operating budget and teachers account for the largest share of salaries.



The WPS has collective bargaining agreements with five bargaining units, all of whom provide valuable services for students' educational experiences. Last year, the District negotiated successor agreements with Administrative Assistants (3 year) and Custodians (2 year). This winter, we reached an agreement with the Instructional Assistants (3 year) and a tentative agreement with the Westwood Teachers Association. We are negotiating with Applied Behavior Analysts (ABA's) and will soon enter negotiations with Cafeteria staff.

Transportation

The District is currently in the first year of a three-year service contract with our transportation company. While in a typical year we might expect transportation costs to increase by around 3%,

in the current inflationary environment, our yellow bus contract increased 7% in FY'23 and will increase by nearly 8% in FY'24. Our transportation contract for special education vans increased by 10% in FY'23. We have reached a tentative agreement with our transportation provider that is based on a 4% increase in FY'24. While there are provisions negotiated into our transportation contracts that provide some relief if fuel costs come down significantly, in general, this fixed cost increase is a significant driver in the FY'24 budget.

Utilities

Similar to residents, the District's utility bills have risen significantly. Since fuel rates were volatile in winter 2022, we did not increase the budget for fuel for FY'23. Therefore, we are currently experiencing a 30% increase in the cost to heat our buildings over the base budget from FY'22. The FY'24 budget contemplates how to sustain this increased cost.

Special Education

Last summer, the District received multiple students into the WPS with IEPs requiring out-of-district replacements. These unanticipated tuition and transportation expenses have to be budgeted for going forward. In addition, the state's Operational Services Division, which sets tuition rates for private special education schools (i.e. out-of-district placements) has instructed districts that they should budget for a 14% increase in tuition costs next year. To provide context, over the last 20 years, this increase has never been more than 2-3%. An increase of that magnitude represents approximately \$300K for Westwood in FY'24.

All of the above is discussed in more detail later in this document.

Second, we consider **shifts in enrollment and maintaining reasonable class sizes**. While shifts in enrollment can be a significant driver in school budgets, for the reasons discussed further below, it is not a significant driver for the FY'24 budget.

Third, we consider **current student needs**. In developing the FY'24 budget, a particularly difficult budget climate, this means thinking carefully about how to reallocate existing staff to best support students academically, socially and emotionally. When making decisions about staff reductions, it means thinking carefully about the impact of the reduction on all groups of students.

Finally, and importantly, we reflect on the **priorities and goals** articulated in the [WPS Strategy for District Improvement](#) to ensure that the budget requests align with our stated goals. For this reason, the proposed budget continues to advocate for robust line items related to curriculum, instruction, and professional development. While the proposed budget includes very little increase in the Curriculum and Instruction cost center, we have made strategic decisions about how to allocate the funds in FY'24 in order to meet student needs and work toward educational goals. For example, we have prioritized updating our social studies textbooks for grades 9 - 10, providing new social studies resources for our K - 2 classrooms, replacing our elementary Open Circle resources with updated social emotional learning (SEL) materials, investing in the development of alternative 12th grade math courses as well as additional math electives, and providing robust professional development for all staff around restorative justice practices.

The *WPS Strategy for District Improvement* is posted on the home page of the District's website:
www.westwood.k12.ma.us

WHAT ARE THE MAJOR BUDGET CATEGORIES?

The following table breaks down the total budget into five categories, and represents Town funds, exclusive of external funds or grants.¹ As is evident, in school budgets, salaries are by far the greatest budget driver. In the proposed FY'24 budget, salaries account for 85% of the overall budget and correspondingly comprise more than two thirds of the proposed budget increase. Embedded within our budget is a proposed increase in budgeted salaries of about 5.2% on Town funds, entirely for contractual adjustments for existing personnel, with all new positions funded through other position reductions or transfers of funds. The position changes are outlined in the next section of this Executive Summary. The remainder of the budget increase comes primarily from rising Special Education costs, an increase in cost of utilities, and contractual increase in transportation contracts (included in “all other non-salary”).

The table below represents the changes in five major budget categories from FY'23 to FY'24.

Major Budget Category	Voted FY'23 Budget	Proposed FY'24 Budget	Incremental Change (\$)	Incremental Change as %
Total Salaries	44,177,983	46,497,322	2,319,339	5.2%
Non-Salary				
Special Education	2,074,331	2,625,520	551,189	26.6%
Utilities	1,200,000	1,287,180	87,180	7.3%
Facilities	970,335	864,337	(105,998) ²	(10.9%)
All other non-salary	3,339,748	3,469,206	129,458	3.9%
TOTAL	51,762,397	54,743,565	2,986,369	5.8%

¹ For a study of the same numbers *including* external funds and grants, please refer to the Appendix of this Executive Summary.

² The FY'24 proposed budget converts the HVAC Controller from a contractor to a salaried employee. This change necessitates a transfer from non-salary to salary, resulting in a net decrease in the Facilities line. The cost for the position is currently budget neutral.

WHAT ARE THE CHANGES TO THE BUDGET - FY'23 TO FY'24?

The following chart outlines the progression from the FY'23 Budget to the FY'24 Recommended Budget. In the pages that follow the chart, each item is explained in more detail.

Budget Request	FTE ³ Net Change	FY'24 Proposed Budget Components
FY'23 Budget		\$51,762,397
Net increase in Town budget for salaries for existing personnel (contractual) ⁴		\$2,345,683
<i>Changes in Professional Staff</i>		
Reduce 1.0 FTE Elementary Gen Ed Teacher	(\$75,000)	(2.25 FTE) } (\$175,990)
1.0 FTE Special Education Teacher (PEER Program)	\$75,000	
Reduce 1.0 FTE HS World Language Teacher	(\$75,000)	
1.0 FTE Floating Nurse/Substitute Nurse	\$75,000	
Reduce 0.5 FTE HS Instructional Technology Specialist (ITC)	(\$47,722)	
Reduce 0.5 FTE MS Instructional Technology Specialist (ITC)	(\$58,450)	
Reduce .75 FTE HS Science Teacher	(\$60,063)	
Reduce .4 FTE HS Social Studies Teacher and Reduce .1 FTE Professional Development Coordinator	(\$9,755)	
<i>Changes in Support Staff</i>		
Reduce 1.0 FTE HS Administrative Assistant	(\$52,508)	1.0 FTE } \$38,656
Add 2.0 FTE ABA Tutors	\$91,164	
<i>Transfer from Non-Salary to Salary</i>		
1.0 FTE HVAC Controls Programmer <small>(Reflects a change from a contractor in non-salary to an employee in salary. This salary increase is offset by a \$110,000 cut in the facilities contract line, making it cost neutral.)</small>	\$110,000 (Budget neutral)	1.0 FTE } \$110,000
Net increase to various non-salary account		\$661,829
Total Change	(0.25 FTE)	
FY'24 Superintendent's Recommended Budget		\$54,743,565

³ Full-Time Equivalent

⁴ Includes adjustments for known collective bargaining agreements and a reserve for pending Applied Behavioral Analysts (ABA), Cafeteria, and other contracts.

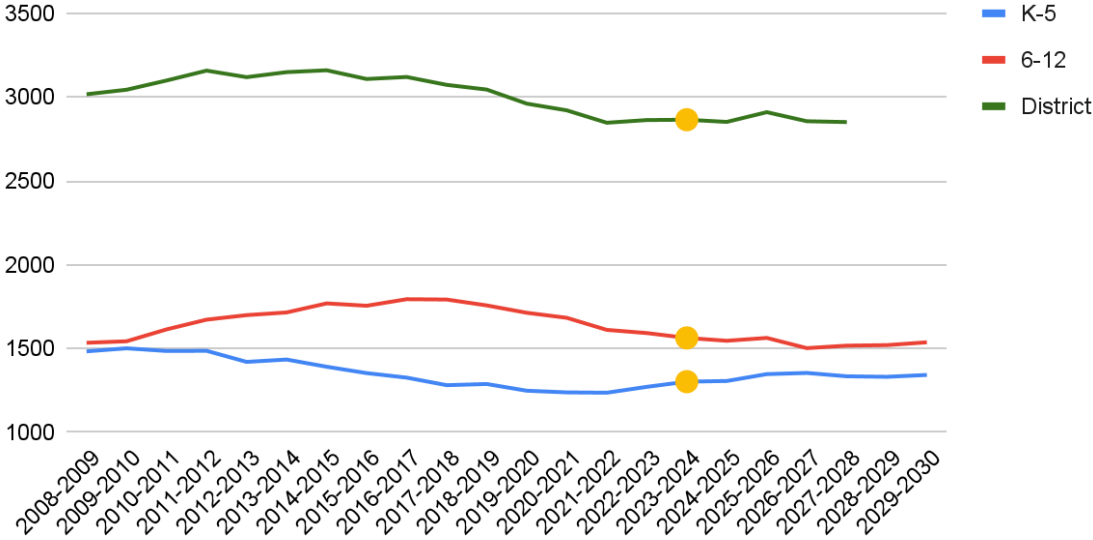
HOW DO ENROLLMENT TRENDS IMPACT THE PROPOSED FY'24 BUDGET?

Enrollment Trends

During the budget process we look at enrollment trends with a particular focus on how our student population is distributed across the levels. As illustrated below, during the last several years, there have been shifts in the population of students at each level in the District. As anticipated in our enrollment projections, for 10 years beginning in 2008, the number of students at the middle and high schools steadily increased. During this period, the District increased staff in those buildings to accommodate the climbing enrollment. Enrollment peaked at the middle school and high school in FY'18 and FY'19, respectively, and began to slowly decline. As a result, over the last 4 budget cycles, we have been able to make incremental reductions in secondary teaching positions while maintaining class sizes within School Committee guidelines.

WPS Elementary and Secondary Enrollment

Historic and Projected



Conversely, during the same 10 year period, elementary enrollment slowly declined and then began to rise again in 2021-2022. Our enrollment projections show a slow increase beginning in the 2021-2022 school year. One of our top priorities after the disrupted school years in 2020-2021 has been to keep elementary class sizes within the School Committee guidelines.

A challenge during the budget development process is to predict the number of incoming kindergarteners and where those students will be enrolled across the 5 elementary schools. As we develop the budget, we look at town census data to see how many children currently reside in Westwood who will be eligible for kindergarten the following fall. As illustrated below⁵, the number of incoming kindergarteners who are visible in the census data during budget development tends to be lower than the number of students who actually enroll by the start of school.

⁵ All charts in this section exclude increases due to planned METCO expansion.

**Kindergarten Enrollment
Difference Between Actual and Census Data by Year**

	Eligible Kindergarten Students in Town Census	Enrolled (as of Oct. 1 report)	Difference (Actual to Census)
2019-2020	185	206	21
2020-2021	174	203	19
2021-2022	181	201	20
2022-2023	177	197	20
2023-2024	157		

Over the last several years, the actual enrollment has been higher than the census data by about 20 kindergarteners per year, presumably due to families moving in and out of Westwood between the budget creation and when school starts the following fall. However, as shown below, newly arriving students don't typically distribute evenly or predictably across schools:

**Kindergarten Enrollment
Difference Between Actual and Census Data by School**

	Deerfield	Downey	Hanlon	Martha Jones	Sheehan	Total
2021-2022	5	12	0	-1	4	20
2022-2023	12	11	7	-11	1	20

Further, enrollment since the pandemic has revealed some disrupted patterns. Over the last 2 summers, there was a tremendous amount of movement in and out of the District as compared to pre-pandemic patterns. For example, as illustrated on the chart below, this year, there are 17 more students in the Class of 2033 as first graders than there were when those students were kindergarteners.

Difference Between Enrollment by Year of Graduation (Elementary)

Graduating Class	2021-2022	2022-2023	Total
2033		17	17
2032	8	5	13
2031	9	2	11
2030	-1	5	4
2029	0	6	6
2028	3		3
Total	19	35	54

Given the very small size of Westwood's elementary schools, in which a school may have only 2 class sections per grade level, small changes in enrollment can impact class sizes. As we continue to see how enrollment patterns play out over the next couple of years, during the budgeting process, we have been conservative about reducing elementary teachers. While the FY'23 budget maintained all general education elementary staffing, the proposed FY'24 budget reduces elementary general education teachers from 70 to 69. Based on the data we can see now, and the patterns we have observed over the last couple of years, we believe that 69 elementary sections is sufficient to maintain favorable class sizes

and provide the flexibility to strategically place a section if there is a significant change in enrollment at a particular grade level.

On the Horizon - Hanlon-Deerfield Consolidation

Construction of the new consolidated Hanlon-Deerfield Elementary School is underway and scheduled to open in February, 2024. Students at Hanlon and Deerfield will start the 2023-2024 school year in their respective buildings. In the spring, students and teachers will join as one school community in the new building, with no change in class rosters or teacher assignments. Students enrolled in the specialized WABA program, currently located at Downey School, will remain at Downey until the end of the 2023-2024 school year and relocate to their new space at Hanlon-Deerfield over the summer during the Extended School Year special education program. Staffing in the FY'24 budget, therefore, is not impacted by the consolidation.



During the building project Feasibility Study, there was extensive discussion about the impact of consolidation. The chart below shows how the number of class sections would change today if Hanlon and Deerfield students were housed in the same school building.

2022-2023 Class Sizes			
Grade	Deerfield	Hanlon	If combined
Kindergarten	17 ¹ , 17	17, 19	17, 17, 18, 18
1	20, 21	20, 22	20, 21, 21, 21
2	18, 18	17, 19	18, 18, 18, 18
3	14, 16	17, 18	21, 21, 22
4	13, 14	16, 18	20, 20, 21
5	15, 15	23, 24	19, 19, 19, 20
Total # of sections	24		22

Whereas there are currently 24 class sections at Hanlon and Deerfield, a combined school could accommodate the same number of students at each grade with 22 sections while hitting class size guidelines (i.e. 18-22 students in grades K-3 and 18-24 students in grades 4 and 5). In addition, it would provide opportunities to create even class sizes, rather than the skewed classes seen below in grade 5.

While each year presents a unique set of enrollment variables, looking ahead to FY'25, there will

likely be opportunities to relocate staff to priorities that the District's budget has not been able to fund within existing constraints.

¹Denotes number of students (i.e. There are 2 kindergarten classes at Deerfield, with 17 students each.)

WHAT ARE THE PROPOSED STAFFING CHANGES?

When developing the District's proposed budget, cost center leaders conduct a careful analysis of staffing levels with respect to enrollment distribution and student needs. When additional staff is needed, District leaders first identify ways to *reallocate* positions. Over the last several years' budgets, this strategy has effectively contained budget escalation and allowed the District to incorporate modest increases in staff to address student needs and strategic priorities. While the proposed FY'24 budget employs a similar strategy, increased fixed costs in FY'24 have necessitated reducing positions beyond mere reallocation. In making decisions around staff reductions, the District has focused on student learning needs, listened to what educators have identified as priorities to support staff and students, and made every effort to mitigate impact on learning.

Changes in Professional Staff

Add 1.0 FTE Elementary Special Education Teacher (PEER Program): \$75,000

For the third year in a row, the District has identified the need to expand the PEER Program, a very successful and highly regarded program for elementary age students with moderate Autism Spectrum Disorder (ASD). While it was not possible to incorporate this change in FY'22 or FY'23, it is clear that the program is at capacity. Building a second classroom would allow for additional seats and expand the expertise in teaching students with ASD to a second school location (Martha Jones). Expanding the program requires an additional special education teacher; support staff for the program (i.e. ABA Tutors) will be reallocated from Downey.

Reduce 1.0 FTE Elementary General Education Teacher: (\$75,000)

The addition of the Special Education Teacher for the PEER Program is offset by a reduction in 1.0 FTE Elementary General Education Teachers. Elementary class sizes are currently very favorable, ranging from 13 to 24 with an average class size of 18.5 and a median of 17. In analyzing next year's projected elementary student enrollment, including assuming that kindergarten enrollment will be higher than we are currently able to see in the census data, the distribution of students across schools and grade levels allows for a reduction in the the number of elementary sections from 70 to 69 while maintaining the School Committee's class size guidelines. Further, staffing at 69 FTEs maintains the flexibility to strategically place a section if there is a significant change in enrollment at a particular grade level.

1.0 FTE Floating Nurse/Substitute Nurse (Districtwide): \$75,000

During the last couple of years, there has been a significant shift in the labor market that has resulted in an acute shortage of substitute nurses. Two years ago, the District shifted from relying totally on daily substitute teachers to have a permanent substitute teacher at each building. This position would employ a similar staffing strategy for nurses by ensuring that a substitute nurse is available in the District every day. In addition, this individual could provide coverage for field trips, assist with required screenings, and allow for nurses to attend professional development and other activities outside of the school building.

Reduce 1.0 FTE HS World Language Teacher: (\$75,000)

The addition of the 1.0 FTE Floating Nurse/Substitute Nurse is offset by a reduction in 1.0 FTE HS World Language. World Language classes at the high school are an elective program with students choosing to study either French, Spanish, Mandarin, or Latin. With shifts in student

language choices over the last few years, it is possible to take this reduction in World Language staff while still accommodating student choice and reasonable class sizes.

Reduce 0.5 FTE HS Instructional Technology Coach (ITC): (\$47,722)

Reduce 0.5 FTE MS Instructional Technology Coach (ITC): (\$58,450)

The District has strategically invested in Instructional Technology Coaches to help ensure that teachers receive the support they need to make the best use of available technology in the classroom. Remote and hybrid learning models accelerated educators' skills implementing technology in the classroom; this has factored into the decision to reduce the ITC staff at the secondary level. These cuts reduce ITC staff from 1.0 FTE to .5 FTE at the middle school and 1.2 FTE to .7 FTE at the high school.

Reduce .75 FTE HS Science Teacher: (\$60,063)

The high school population is expected to decline by about 20 students next year. With decreased student enrollment, the scheduling efficiencies of transitioning to S-block labs, and the flexibility provided by teachers who are dually certified in science and math, the high school administration feels that Science is the most appropriate department to sustain a cut.

Reduce .4 FTE HS Social Studies Teacher

Reduce .1 FTE Professional Development Coordinator (\$9,755)

Based on anticipated changes in teaching assignments, we are able to reduce .4 FTE HS Social Studies Teacher and .1 FTE Professional Development Coordinator without increasing class sizes or impacting student elective choices.

Changes in Support Staff

Add 2.0 FTE ABA (Applied Behavioral Analysis) Tutors: \$91,164

This staffing is required to meet the IEP requirements of students who have moved into the District or changed placements and now have IEPs that call for additional Applied Behavior Analysis (ABA) support.

Reduce 1.0 FTE HS Administrative Assistant (school-year): (\$52,508)

The Administrative Council (the District's PreK-12 leadership team) had extensive discussions about potential cuts to the budget that would minimize the impact on student learning. Reducing this position is not optimal, but when weighed against other budget priorities, we determined that the high school can sustain this reduction.

Changes in from Non-Salary to Salary

Add 1.0 FTE HVAC Controls Programmer: (no budget impact)

The addition of an 1.0 FTE HVAC Controls Programmer will enable the District to reduce its reliance on outside contractors. The District has installed new equipment including univents and rooftop HVAC units at Thurston Middle School and now operates HVAC technology that requires programming expertise at Thurston, Downey, Martha Jones, and the High School. As the opening date of the Hanlon-Deerfield building approaches, the construction engineers will have an opportunity to teach the HVAC controls programmer how to configure and support the equipment that is newly installed in that school. The full cost of the position is offset by a reduction to the Facilities contract line. A similar strategy with an electrician in FY'23 was successful, yielding net savings and significantly improved service.

WHAT ARE THE NON-SALARY BUDGET CHANGES IN SPECIAL EDUCATION?

The Westwood Public Schools is committed to meeting the needs of all of our learners in an inclusive setting. As a public school, we are legally mandated to provide a certain level of service to students with special needs, as defined in a student’s Individualized Education Plan or “IEP.” When students’ needs change, the budget also changes. This interdependent relationship between a) legally mandated services, b) student needs, and c) school budgets means that forecasting Special Education expenses presents a particular challenge for school administrators. As a result, Special Education is the most variable of all school department budget items. We analyze student needs both as part of the budget process, and also on an on-going basis throughout the school year.

Over the last decade, the District has created several district-wide programs for students with Special Education needs. These programs enable us to educate almost all of our students in-district. In FY’24, less than 1% of our student population attended school in out-of-district, tuition-based Special Education placements. This ability to educate almost all of our students in-district aligns with our desire to have students attend school in their community. It is also the most cost-effective strategy for educating students when their needs can be met in-district.

In addition to staffing requests articulated in the prior section, in the proposed FY’24 budget, we have budgeted for tuition and transportation for known/anticipated Special Education students, including contractual tuition and transportation increases. As previously mentioned, in a typical year the tuition increases for residential and day private special education schools have been 2-3%. This year, the state’s Operational Services Division instructed districts that they should budget for a 14% increase in tuition costs next year. This year, we are budgeting for an \$808K tuition increase, and \$300K of this is attributable to those increased rates, while the remainder is related to changes in student needs.

The following tables represent the combined Town and Circuit Breaker⁶ budget for Tuitions and Transportation:

Tuition	FY'23	FY'24	Difference
Residential Tuition	\$522,603	\$539,402	\$16,799
Day Tuition	\$567,405	\$1,093,120	\$525,714
Collaborative Tuition	\$383,506	\$649,168	\$265,661
Tuition Total	\$1,473,515	\$2,281,690	\$808,174

⁶ Circuit Breaker is a state reimbursement for “excess” Special Education expenses and is a revenue source that schools can use in their budgets for anticipated Special Education expenses, such as tuition and transportation.

Transportation	FY'23	FY'24	Difference
Out-of-District SPED Transportation	\$395,439	\$461,229	\$65,789
In-District SPED Transportation	\$323,389	\$373,774	\$50,385
Transportation Total	\$712,828	\$835,003	\$116,174

Finally, the District maintains a line for the purchase of “Contract Services” in Special Education, which has been historically underfunded. The contracted vendors typically provide specialized services and consultation (required in students’ Individualized Education Plans) in areas that the WPS does not employ in-district staff (e.g., Braille instruction). The contracted services line also provides hiring flexibility to the District. This approach has been effective and efficient and is anticipated to continue.

Since FY’21, the expenditures on the Contracted Service line have been dramatically impacted by the pandemic and its aftermath. For example, expenses were incurred on this line when the District hired contracted COVID nurses in FY’21, then incurred when the District paid for short-term placements or compensatory services to address learning loss in FY’22, and most recently incurred when the District addressed post-pandemic impacts on the labor market by employing contracted vendors to provide legally required services when vacancies could not be filled in FY’23. The District is taking steps to improve its ability to recruit and hire for critical vacancies in FY’24. An analysis of remaining Contract Service needs will be conducted in FY’24 as the hiring market stabilizes. This will inform budget requests for this line in FY’25 and beyond.



WHAT ARE THE NON-SALARY BUDGET CHANGES?

Increase in Yellow Bus Transportation: \$137,542

The rising cost of labor and fuel has impacted transportation contracts statewide. In FY '24, the District is in the second year of its 3-year transportation contract with Connolly Bus Company. This increase of over 8% reflects the contractual increase for operating seventeen Westwood bus routes and late buses at Thurston Middle School. The METCO grant pays for the full cost of the two Boston buses and associated late buses for Boston students.

Increase in Utilities: \$112,180

This increase consists of a \$100K adjustment to fuel budgets as well as a 2% or approximately \$12K adjustment to electricity budgets for all schools. Fuel budgets have not been adjusted in the last three fiscal years, and the WPS experienced a 20% increase in natural gas rates between FY'21 and FY'22 (from \$1.23/therm to \$1.47/therm) and prices continue to rise (averaging \$1.60/therm in early FY'23). The schools and Town benefit from a shared fixed price contract for electricity, but the WPS recently received a notice that Constellation Energy is passing a 2% increase in electric rates to all customers including those on fixed price contracts (a clause in the contract permits increases that are caused by a change in statute, and in this case the Clean Energy Standard has changed per 310 CMR 7.75).

Increase in Athletic Transportation and Ice Rink Rental: \$39,000

The regular bus contract increase that is referenced above has also impacted the cost of athletic transportation. The budget for athletic transportation has not been adjusted over the past ten years, despite annual price increases to our contract with Connolly Bus Company. The proposed \$30K increase reflects actual expenditures. Similarly, a proposed increase of \$9K to the budget for ice rink rental reflects an increase in fixed costs that have been paid by the department. Additional cost pressures, driven by the inflationary environment, are being seen in the cost of supplies and equipment as well as the costs of officials for games. No adjustment is being made to the budget for those needs in FY'24 but an analysis will be conducted to determine the needs for FY'25 and beyond.

Increase in subscriptions in Curriculum & Instruction and Technology: \$76,000

In FY '24, the District is continuing to subscribe to online platforms to make it easy to quickly assess student progress and plan for next steps in terms of instruction and intervention. These curriculum-based subscriptions cost \$25K more than budgeted in FY '23, but they continue to provide teachers with individualized content to support intervention and the application of it throughout K-8 classrooms will support our efforts for a Coherent, Connected Curriculum. In addition, \$45K in one-time ESSER funding (which expires in September FY '24) is applied here, as it is most practical to use these funds to absorb the rising cost of curriculum subscriptions. The proposed budget includes a \$6K increase to the subscription line in Technology because the subscription cost for the student information system and time and absence reporting system (Aspen / Aesop, respectively) has also been rising and exceeded budget in recent years.

Increase to supplies budget in Curriculum & Instruction: \$40,000

An increase of \$40K to the supply budget in Curriculum & Instruction allows the district to use ESSER funding (which expires in September FY '24) for the purchase of social studies textbooks, which is an outcome of the social studies curriculum review.

Increase to Facilities budget for Period Products for Students: \$4,000

In FY'22, two student members of the WHS Legislative Council proposed a community partnership to provide free period products for menstruating students. In FY '23, a third student presented research to the business office about peer districts offering free period products and a proposal to bring this practice to WHS. This student-driven initiative to provide no-cost, stigma-free period products is supported by state legislation (H.1959, dubbed the "I Am bill," requiring all schools with students from Grade 6 through Grade 12 to provide free disposable menstrual products in restrooms to support teen health) and will enable all students to attend class and school, reduce period poverty, and foster equity. The proposed increase to the Facilities supply budget will permit the District to install and supply dispensers in restrooms at the high school.

Net Reduction to Professional Development Providers in Curriculum & Instruction: \$13,235

The District has increased the breadth of professional development that is provided to non-instructional staff such as Administrative Assistants and Custodians both to support staff in the development of new skills and to mitigate risk by addressing topics related to student and staff safety and security (including cybersecurity). A proposed \$5K investment in this budget will cover access to workshops and subscriptions related to this effort. However, the increase is offset by a reduction that impacts the same budget line. In FY'23, the District successfully expanded the METCO program to elementary grades and received a net increase to the METCO grant of \$45K. In order to provide ongoing support to Boston students and families, the grant funds have been redistributed for FY '24 with more going to salaries (increase of \$62K) and less to professional development providers (decrease of \$18K). Since the METCO funds are budgeted on the same line as other District professional development, the net change is a decrease of \$13K.



WHAT ARE THE CHANGES IN REVENUE ASSUMPTIONS IN FY'24?

The FY'24 budget increase of 5.8% is more than we have seen in the last six years. In fact when estimating its budget needs for FY '24, the District originally estimated that inflationary cost pressures, increased Special Education needs of students, and unsettled collective bargaining contracts would require the operating budget increase to be approximately 5.7%. Ultimately, the district collective bargaining agreements drove level services costs even higher than 5.7%. However, a combination of \$642K more in estimated Chapter 70 funding and \$637K of increases in revenue assumptions (such as increased user fees) were critical to keeping the proposed increase in the operating budget to 5.8%.

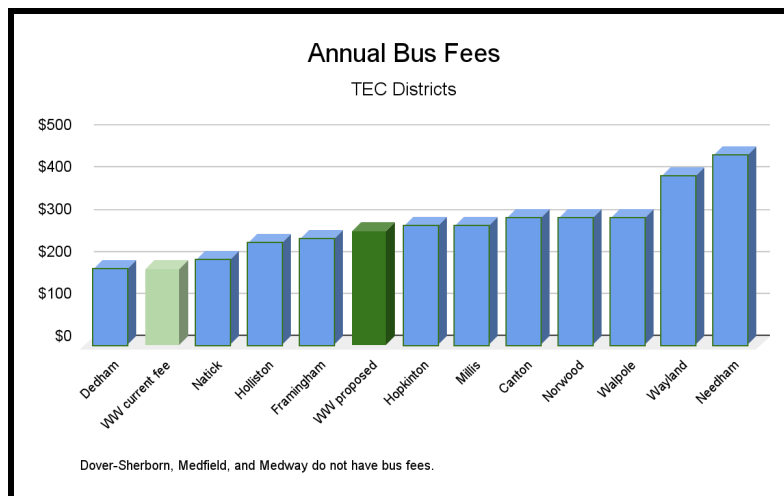
Circuit Breaker Offset

The revenue assumptions include a \$400K increase to the Circuit Breaker offset, raising it from \$705K to \$1.105M. The Circuit Breaker account was put into effect by the state in 2004 to help defray the expense to local school districts for providing legally mandated Special Education supports and services to children with disabilities. The program reimburses local school districts for a portion of their “excess” costs above a certain threshold for educating high-needs students. (The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the Chapter 70 education funding law). Each year, the WPS receives a Circuit Breaker reimbursement for prior year costs. In FY'24, the District is anticipating a larger reimbursement and budgeting to use this \$400K to address operating budget needs.

User Fees

The revenue assumptions also include a significant increase to Bus Fees and Athletic Fees, and a modest increase in Preschool Tuition. Though we are mindful of the impact of fee increases on families, this increase in fees was necessary to avoid additional reductions in instructional staff that would have a negative impact on student learning. When developing the proposed budget, the District examined comparative data from other districts to ensure that our fees are in line with our neighboring districts.

As illustrated below, Westwood’s current bus fee (\$180/yr), which has not been increased since its implementation, is very low compared to neighboring districts’ fees. This budget proposes to increase Bus Fees in School Year 2023-2024 from \$180 per student to \$270 per student, and to increase the family cap from \$450 per family to \$750 per family.



The proposed budget also includes an increase in Athletic Fees from \$250 per sport at High School (\$125 at the Middle School; \$200 for MS Football) to \$300 per sport at the High School (\$450 for hockey; \$150 at the Middle School; \$300 for MS Football). The family cap will also increase from \$750 to \$1050. As seen in the table below, Westwood currently has the lowest family cap in the Tri-Valley League. Even with the proposed increase, Westwood’s family cap will remain low compared to the league.

Tri-Valley League Athletic Fees (HS)

District	Family Cap	Fee per season	
Ashland	No cap	\$290	\$300 Football, \$350 Ski, \$450 Hockey
Bellingham	No cap	\$250	\$300 Football, \$350 Hockey;
Norton	No cap	\$250	\$350 Hockey
Medfield	No cap	\$225	\$300 for some sports
Dedham	No cap	\$75	
Medway	\$1,500	\$255	\$500 Hockey/Ski/Golf
Hopkinton	\$1,350	\$225	
Dover-Sherborn	\$1,340	\$335	
Holliston	\$1,125	\$225	
WW - proposed	\$1,050	\$300	\$450 Hockey
Millis	\$880	\$220	
Norwood	\$800	\$200	
WW - current	\$750	\$250	

Finally, this budget proposes a 3% increase in Preschool tuition. Together these increases in bus, athletic, and preschool revenue will generate nearly \$196K which will be applied to the operating budget and used for buses, athletic expenses, and Preschool teacher salaries.

Solar Revenue

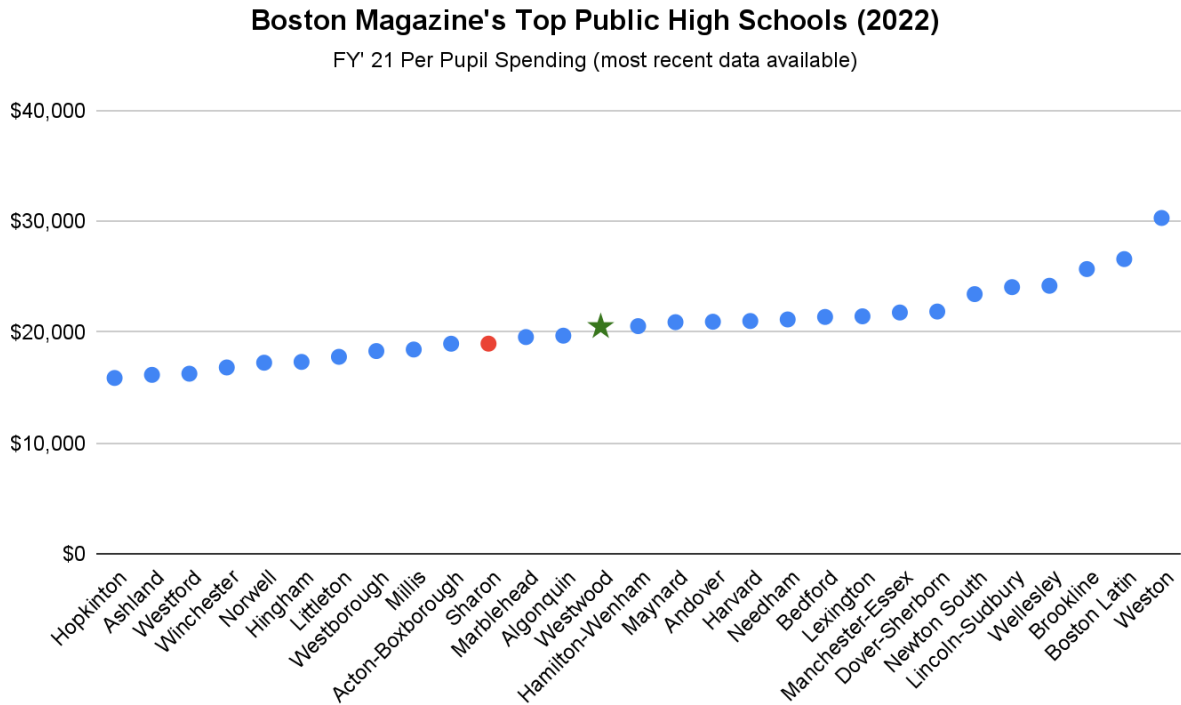
The WPS has entered into an agreement to purchase electricity from a Woburn solar array. This agreement generates some revenue for the District. In the FY’23 budget, we relied on \$25K in revenue from this solar array and in the FY’24 budget we will rely on \$50K in revenue from this solar array to defray our costs.

Special Education IDEA Grant

Finally, we are projecting an increase of \$16K in Special Education grants that will be used for operating budget expenses. This \$16K consists of a projected recurring increase in the federal Special Education IDEA grant.

HOW DOES WESTWOOD'S PER PUPIL SPENDING COMPARE TO OTHER DISTRICTS?

The chart below compares the per pupil spending in Westwood to spending in the districts that appear in the top 30 of *Boston Magazine's* high schools list for 2022. The financial data presented is from the MA Department of Education website and reflects FY'21 spending, the most recent data that is available.



As illustrated above:

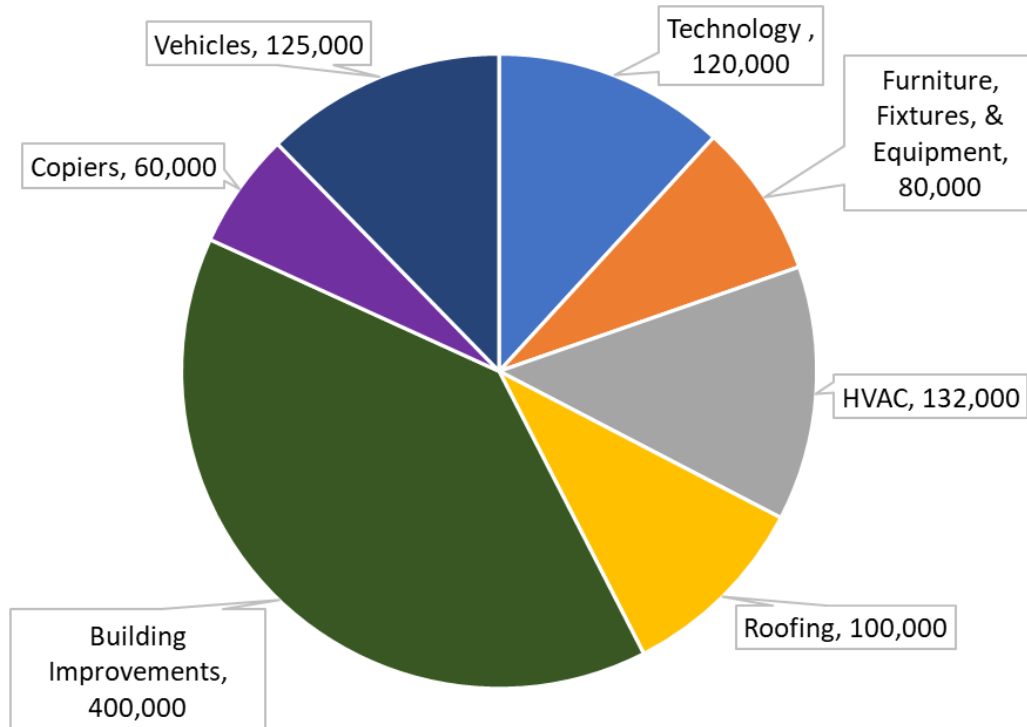
- The state average per pupil expenditure is \$19,062.
- The mean per pupil expenditure for districts on this list is \$20,588.
- The median per pupil expenditure for the districts on this list is \$20,272.

Westwood's per pupil expenditure of \$20,545 is generally on par with or below other high-performing districts and suggests that the Westwood Public Schools continue to provide a good value for the community's investment.

WHAT ARE THE ASSUMPTIONS THAT DRIVE THE ANNUAL CAPITAL BUDGET FOR FY'24?

The FY '24 Capital Budget covers technology upgrades, large purchases such as vehicles, furniture, copiers, as well as facilities improvements in HVAC, roofing, and other areas. The annual budget does not fluctuate significantly from year-to-year, but there are annual changes in how the funds are applied. The annual budget is \$1.017M for FY '24, with two additional capital articles of \$400K each that would be proposed as separate articles at Town Meeting.

The allocation of the \$1.017M capital budget:



In FY'24, funds for technology will be used to pay for a summer network upgrade at all of our school buildings. This upgrade will coincide with the network installation in the Hanlon-Deerfield Elementary Building. In addition, FY '24 funds set aside for technology will allow replacement of Chromebooks for Grade 6 and Grade 9 and new Macbooks for teachers at the Preschool. For context, technology capital funds are typically used to sustain our 1-1 Chromebook program, student iPads, teacher devices, infrastructure improvements, and to fund other special projects. We are fully 1-1 in grades PK - 12. Chromebooks are on a 3.5-year refresh cycle. Teacher laptops are on a 5-year refresh cycle. We closely manage a device refresh schedule and reserve technology funds for years in which the device replacements are larger and/or more expensive than the annual capital budget would support.

In vehicles, the District is setting aside funds to replace a 2006 Ford E350 van that is used by Facilities maintenance staff, as well as purchase a new tractor for maintaining Hanlon-Deerfield grounds. The District will also replace some aging copiers. Fourteen of our copiers are over seven years old and our most heavily used machines have produced between 1.5 and 3.2 million pages each. The District reduced its furniture and equipment line in FY'23 (from 100K to 30K) in order to increase the budget for

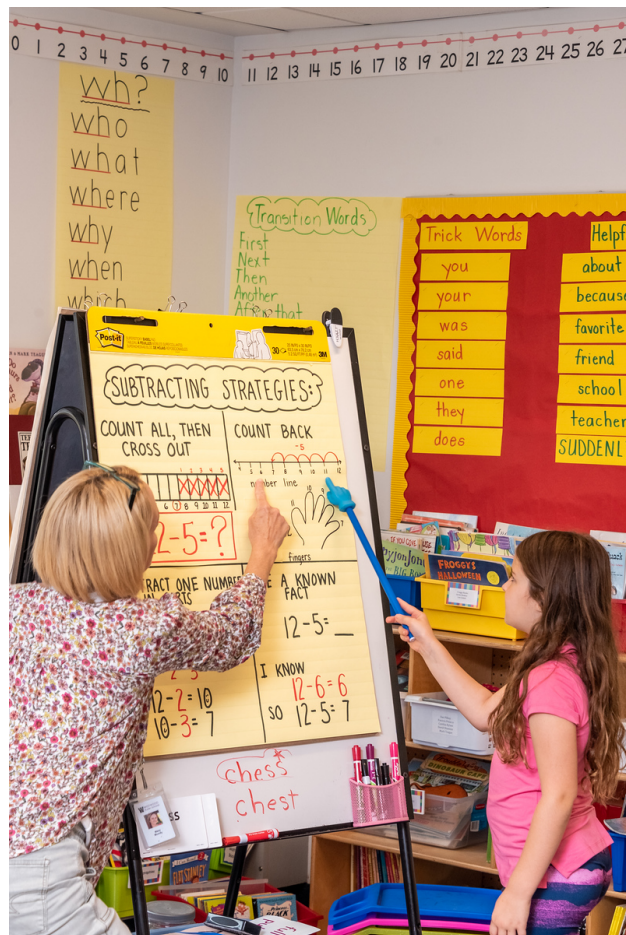
roofing and building improvements. In FY '24, the furniture and equipment budget is being partially restored in order to permit replacement of furniture and equipment where required.

Finally, the FY'24 budget preserves funding for building improvements, including replacements of HVAC components and roofs. In coming months, the District will be working on an update to the 2015 Master Capital Plan that was prepared by SMMA architects and engineers. A broader discussion of building capital projects is planned for a School Committee meeting in the spring. Furthermore, moisture studies will be conducted this winter to assess the roofs at the Sheehan, Martha Jones, and Middle School. In these three buildings, vendors have recommended near-term replacement of some sections.

The two additional \$400K capital articles:

In FY '23, the District received an allocation at Town meeting of \$300K toward the districtwide network upgrade. The cost of the upgrade is \$1.130M, which is higher than previously anticipated. The District will apply \$430K in funds that it has set aside over the two years for this upgrade as well as a proposed allocation of \$400K via an additional FY '24 capital article.

In FY '23, the District conducted an assessment of its auditorium lighting and dimming system, which has been starting to fail and is reaching the end of its useful life at nearly 20 years of operation. We learned that getting parts for the current fixtures is nearly impossible, and that a failure could leave the auditorium without stage and house lights for 6-8 weeks or until a new system can be installed. The WPS has requested an additional FY'24 capital article of \$400K to fund this project.



WHAT PRIORITIES DO WE ANTICIPATE IN UPCOMING BUDGET CYCLES?

Every year, cost center leaders submit both short-term and long-term budget requests. The District leadership team (central office administrators, principals, and assistant principals) meets to review and discuss all of the requests and to reach consensus about the upcoming year's priorities, PreK-12, based on district goals and initiatives. It's important to understand that this budget was developed by identifying priorities, making choices, and deferring some items for future budget discussions. However, there are other important needs that the District is planning for in the near-future. One item from last year's list (1.0 FTE Special Educator for the PEER Program) has been incorporated into the FY'24 proposed budget. Other items on the list, some of which have appeared in this book multiple times, include:

- **Increase English Language Learner (ELL) staffing:** This position responds to student needs and increased regulatory demands
- **Creation of an additional Preschool classroom:** The current three Preschool classrooms meet the needs of 45 students each year. There are required ratios for each classroom from the state that limit the number of students with and without disabilities who can be accommodated in each room. The Westwood Integrated Preschool is a sought after option for parents of children ages 3 and 4 and, this year, the program is fully enrolled. An additional classroom would require both appropriate space and staffing (1 full time preschool/special education teacher and 2 Instructional Assistants - approximately \$145K). While the District supports enlarging the Preschool, it is likely that the costs would not be covered by the tuition generated and a second location in another building would need to be identified.
- **Restoration of library staffing:** As part of the adjustment to the FY'21 budget prior to the 2020-2021 school year due to the pandemic, the District reduced elementary library staffing and eliminated middle school library staff and the K-12 Director of Libraries position. While this was a difficult, but necessary, decision at the time, the District places a high value on school libraries and the role that librarians play in helping our students develop the informational literacy needed to navigate today's ubiquitous media landscape. After the Hanlon-Deerfield consolidation, all of our elementary schools will again have full-time librarians, leaving restoration of a librarian at the middle school as an important priority.
- **Additional teaching staff to expand elementary specials offerings:** We continue to have discussions about how to expand the array of elementary specials programming in such areas as coding, financial literacy, engineering, health, and orchestra.
- **Human Resources Director:** The Westwood Schools is an organization of more than 600 employees. Though we collaborate closely with the Town's HR Director, the District does not have a dedicated Director of Human Resources. In addition to the leadership functions of an HR Director, the WPS does not have a dedicated staff member who can complement the onboarding and benefits management by the Town Human Resources department, manage leaves of absence, and support administrators in the hiring process.

IS THIS THE FINAL FY'24 BUDGET? WHAT COULD CHANGE?

At its next meeting, the School Committee will review the budget, hold a public budget hearing, and deliberate. Through that process, the School Committee could make changes, modifications, or additions.

Thank you for your continued support of the Westwood Public Schools!



APPENDIX

The table below represents the changes in five major budget categories from FY'23 to FY'24, ***inclusive of revolving funds or grants***. The differences between this table and the table on Page 6 of this Executive Summary are explained by the changes to our offsets. A full report on offsets and how they are being adjusted is available in our Exhibits and the two largest changes are highlighted here:

1. An increase in reliance on Circuit Breaker funds of \$400K, applied to tuitions, ie. Special Education non-salary.
2. An increase in the reliance on Bus Fees to pay Transportation costs, which are in the “All other non-salary category.” The \$121.5K that is generated by raising fees to families contributes to the \$135K increase in regular transportation costs.

Major Budget Category	Voted FY'23 Budget	Proposed FY'24 Budget	Incremental Change (\$)		Change as %
Total Salaries	46,159,164	48,564,997	2,405,833		5.2%
Non-Salary					
Special Education	2,805,747	3,730,097	924,350		32.9%
Utilities	1,279,000	1,391,180	112,180		8.8%
Facilities	970,335	864,335	(106,000) ⁷		(10.9%)
All other non-salary	3,946,314	4,265,621	319,307		8.1%
TOTAL	55,160,560	58,816,230	3,660,871		6.6%

⁷ The FY'24 proposed budget converts the HVAC Controller from a contractor to a salaried employee. This change necessitates a transfer from non-salary to salary, resulting in a net decrease in the Facilities line. The cost for the position is currently budget neutral. A similar strategy with an electrician in FY'23 has been very successful, both with some net savings and significantly improved service.