

WESTWOOD PUBLIC SCHOOLS



PROPOSED FY'26 BUDGET

EXECUTIVE SUMMARY

DEVELOPED BY

TIM PIWOWAR, *SUPERINTENDENT*

CAITLIN AHERN, *ASSISTANT SUPERINTENDENT*

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

SUE MASELLI, *DIRECTOR OF STUDENT SERVICES*

LATEEFAH FRANCK, *DIRECTOR OF EQUITY, INCLUSION AND COMMUNITY PARTNERSHIPS*

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

CHON'TEL WASHINGTON, *DIRECTOR OF HUMAN RESOURCES*

AND THE ADMINISTRATION, FACULTY, AND STAFF

OF THE WESTWOOD PUBLIC SCHOOLS



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

January 16, 2025

Dear Westwood School Committee and Westwood Residents,

I am pleased to present to you an Executive Summary of the Fiscal Year 2026 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.

The Westwood Public Schools has significant strengths in high levels of student achievement, high quality teaching, administrative, and support staff in the district, and robust levels of community support. In building the Fiscal Year 2026 budget, we began by looking at the level of financial resources required to maintain the existing educational and personnel infrastructure that has led to such strong performance in the district. This initial build is then modified by strategic additions and reductions that are aligned with the goals and strategic priorities identified through the [WPS Bridge Strategy for District Improvement](#).

In analyzing the financial impact of salary and non-salary increases for Fiscal Year 2026, the WPS budget requires a base increase of 3.67% over Fiscal Year 2025. This percentage increases to a "level services budget" of 3.86% when we account for non-discretionary personnel additions that are required to meet our obligations for students' in-district special educational service delivery.

As a district, we have a responsibility to engage in continuous improvement efforts, which means that we cannot be content with simply maintaining level service programming. At the same time, we must balance any changes in programming with our fiscal responsibility to the community, ensuring that our budget complements other municipal priorities while staying within Proposition 2 ½.

In the proposed Fiscal Year 2026 budget, we believe that we were able to successfully strike this balance. This is accomplished through a series of budget modifications that allow us to address strategic priorities while having **an overall budget increase of 3.52% - less than that of a level services budget.**

The major reason that we are able to accomplish this for FY'26 is due to cost savings realized due to a careful examination of our projected enrollments for 2025-2026. Given the distribution of students across schools and grade levels in the coming year, we are able to realize \$189,960 in savings by reducing two net elementary classroom sections while still maintaining class sizes consistent with district guidelines.

The proposed FY'26 budget includes staffing additions in some key areas to address district strategic priorities. This includes the addition of a language-based special education teacher to Thurston Middle School that provides continuity for students who are transitioning from our LEAP program at Sheehan; a 0.4 FTE increase to adjustment counselor staffing at Thurston to support the mental health needs of students; and an additional wellness teacher at Westwood High School to support the recommendations of our recent Wellness Curriculum Review and to ensure compliance with state law. The financial ability to address these staffing needs is supported by a review of enrollment and staffing patterns that allows us to make strategic reductions to offset these increases.

We are pleased that this budget has been able to address priorities in our current district bridge strategy in a fiscally responsible manner. This spring, we will develop the next iteration of a multi-year district strategy that is informed by our work to develop a Portrait of a Graduate of the Westwood Public Schools. In addition, we will also be releasing the results of our master facilities study that will include a capital improvement list for all of our school buildings as well as a set of mid-to-long range options that address our facility needs as a whole. Both of these will guide our future budget deliberations for Fiscal Year 2027 and beyond.

If you have any questions about this budget or any other school related matter, please do not hesitate to reach me by email at tpiwowar@westwood.k12.ma.us or by phone at 781-326-7500 x1340. I am incredibly grateful for the support of the community in our efforts to ensure Westwood's continued strength as a school district, and more importantly for the support of all the students that we serve in our district. Thank you!

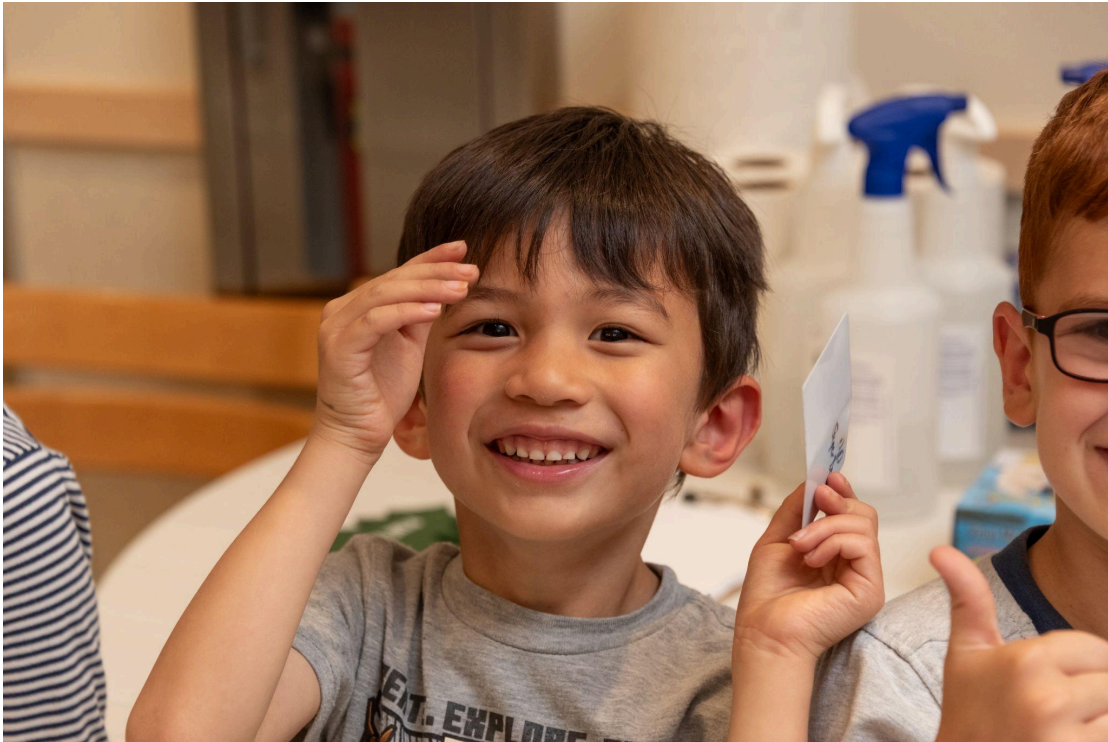
Sincerely,

A handwritten signature in black ink, appearing to read 'Tim Piowar', with a long horizontal flourish extending to the right.

Timothy G. Piowar
Superintendent of Schools

TABLE OF CONTENTS

| | |
|--|----|
| What is the FY'26 School Department operating budget request? | 4 |
| How do we build the budget? | 5 |
| What are the major budget categories? | 9 |
| What are the changes to the budget – FY'25 to FY'26? | 10 |
| How do enrollment trends impact the proposed FY'26 budget? | 11 |
| What are the proposed staffing changes? | 14 |
| What are the non-salary budget changes in special education? | 17 |
| What are the non-salary budget changes? | 19 |
| What are the changes in Revenue Assumptions in FY'26? | 20 |
| How does Westwood's per pupil spending compare to other districts? | 22 |
| What are the assumptions that drive the annual Capital Budget for FY'26? | 23 |
| What priorities do we anticipate in the future? | 26 |
| Is this the final FY'26 budget? What could change? | 28 |
| Appendix | 29 |

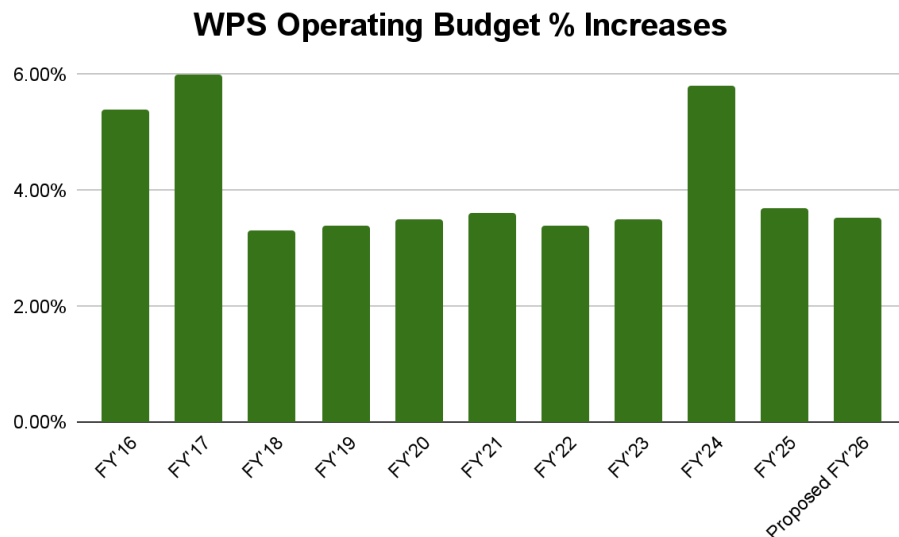


WHAT IS THE FY'26 SCHOOL DEPARTMENT OPERATING BUDGET REQUEST?

As the table below illustrates, our recommended budget for FY'25 totals \$58.76 million which represents a 3.52% increase over FY'24.

| | |
|-----------------------|--------------|
| FY'25 Final Budget | 56,763,603 |
| Proposed FY'26 Budget | 58,761,682 |
| Increase (\$) | 1,998,079 |
| Increase (%) | 3.52% |

The proposed increase in the FY'26 budget is consistent with the budget growth rates experienced historically, with notable exceptions in FY'16, FY'17, and FY'24.



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 seventeen years.

The FY'24 increase was supported in part by a significant increase in Chapter 70 state aid. While this increase in aid to Westwood was largely due the state's efforts to fund the 2019 Student Opportunity Act, the expansion of the District's METCO program to the elementary level also contributed to this increase.

How Do We Build The Budget?

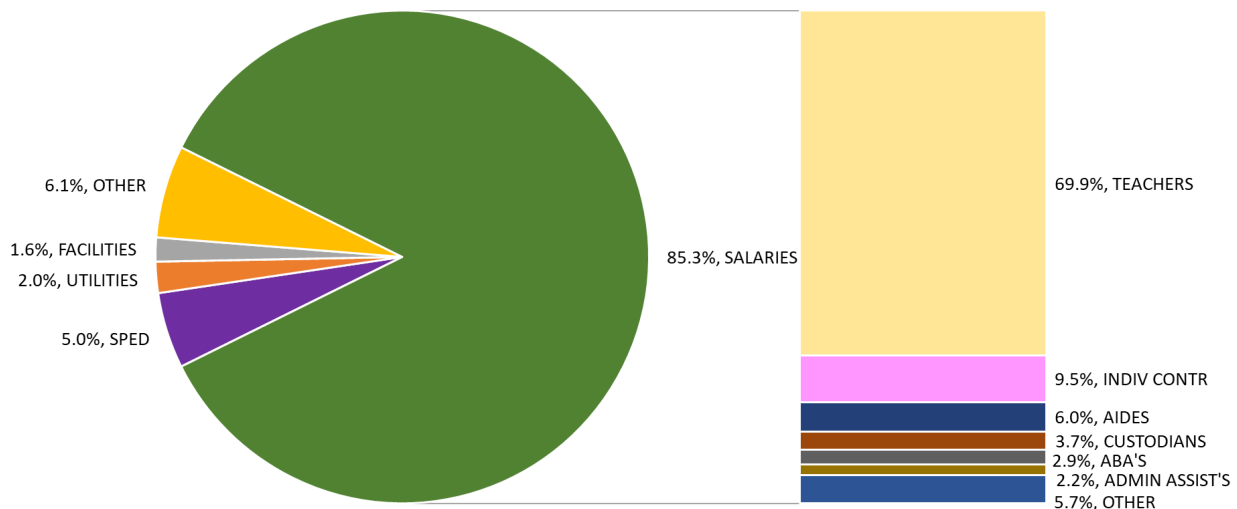
The Westwood Public Schools is committed to providing a high-quality educational experience for all of the students we serve. As we build our budget each year, that commitment needs to be demonstrated through the manner in which we allocate our financial resources. In that process, we examine the impact of maintaining our existing services, respond to changes in enrollment patterns and student needs, identify areas to implement district goals and priorities, and do this in the context of understanding the financial picture of the Westwood community as a whole.

Maintenance of Existing Services

As a starting point, we assess our contractual salary obligations and other fixed costs to maintain our existing services, 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 85.3% of our proposed operating budget, and teachers account for the largest share of salaries, at nearly 70%.



The WPS has collective bargaining agreements with seven bargaining units, all of whom provide valuable services for students' educational experiences. We are currently in negotiations with Teachers and Administrative Assistants for contracts that expire in June 2025; all other contracts are settled either through 2026 (Instructional Aides, ABA Tutors, Cafeteria) or 2027 (Custodians).

Transportation

The District is currently in the third year of a three-year service contract with our yellow bus transportation company. In FY'26, the cost of daily bus routes, including late buses and METCO buses, increased by 3.7%. The late buses comprise about 5% of the regular transportation expenses in the District.

The District is currently in the second year of a three-year service contract with our Special Education van company. For FY'26, our contract cost for these vans increases by 5%. Together with a change in the student transportation requirements, this rate increase is a driving factor in the Special Education transportation cost that is discussed later in this document.

Facilities

The operating expenses charged to the Building Maintenance line (which covers service costs that cannot be capitalized) have exceeded budget by an average of \$249K in the past 3 years. The Equipment Maintenance and Contract line has also exceeded budget by an average of \$139K in the past 3 years. While it is normal for unanticipated fiscal expenses to be covered by salary savings due to mid-year vacancies, the way that the district has absorbed some cost pressure in the Facilities department is by leveraging the savings in the Electricity line at the high school, where expenses have been under budget by an average of \$98K. In order to allow the budget to reflect reality and more transparently demonstrate how the district will use operating funds in FY'26, we propose a transfer that moves \$60K from the high school Electricity line to the Building Maintenance line. The Electricity line will continue to be well funded, with expenses averaging nearly 40K under budget as we enter FY'26. In FY'27, the District will evaluate whether rising costs justify a further adjustment to the Building Maintenance and Equipment Maintenance and Contract lines.

The District is proud to be operating one of the most energy efficient buildings in the Commonwealth. We are approaching a full twelve months of operating Pine Hill. However, the building was under commissioning and only the past nine months could be considered 'steady state' and relevant for an analysis of the utility needs. Recently, the Pine Hill solar array was also energized and Westwood received permission to operate from Eversource in mid-December 2024. Therefore, a comprehensive study of the district's utility budget for Pine Hill will be conducted at the end of the current fiscal year. At that time, the district will have twelve months of 'steady state' operation and at least six months of usage history with the solar array in order to understand the costs of operating the new building.

The Town of Westwood, including the Westwood Schools, is benefiting from a five-year fixed-rate electric supply contract with Constellation Energy for a cost of 9.9 cents per KWh. The Westwood Schools have been protected from recent spikes in the market rate due to our fixed price contract, but we should anticipate a rise in electricity costs when this contract expires on December 31, 2026 (during the FY'27 budget year). The proposed budget does not recommend an increase in the area of utilities and anticipates a thorough analysis for FY'27. In the interim, the district will rely on Eversource energy efficiency incentives that are given to the Westwood Schools for the Pine Hill building, including \$141K that has been held in a special revenue account by the Town to absorb excess costs prior to the activation of the solar array at Pine Hill as well as costs associated with utilities at the Deerfield School.

Special Education

In budgeting for out-of-district special education tuition costs, we must account for both annual tuition rate increases and the updated list of student placements projected for the coming school year. 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 3.67% increase in tuition costs next year. This increase was 4.69% for FY'25 and 14% for FY'24, but over the prior twenty years had never been more than 2-3%.

In addition to the increased tuition rates, relative to the FY'25 budget the District is experiencing a net increase in projected out-of-district tuition costs of \$266K for FY'26. This is attributable to a change in the known composition of student placements for the 2025-2026 school year. For unanticipated changes in student placements that occur mid-year and after the budget cycle, the district relies on the Special Education Reserve.

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

Responding to Changes in Enrollment Patterns and Student Needs

After identifying the financial resources required to maintain existing services, we consider shifts in enrollment and maintaining reasonable class sizes. While there is no shift in projected enrollment at the middle school or high school level that would impact staffing for FY'26, the projected distribution of students at the elementary level for the 2025-2026 school year calls for an adjustment in staffing levels of elementary classroom teachers.

Class size guidelines at the elementary level call for no more than 22 students per classroom in Grades K-3 and 24 students in Grades 4-5. Meeting these guidelines for FY'26 requires an increase in one classroom section at Pine Hill, while also allowing for a reduction in one classroom at each of the other three elementary schools (Downey, Martha Jones, Sheehan) for a net reduction of two positions district-wide.

In addition to staffing requests that are part of our approach to implementing district goals and priorities, we also need to examine how our staffing levels align with our legal obligations to meet students' educational needs. To meet these requirements, the FY'26 budget includes an additional special education teacher at Thurston, an additional wellness teacher at Westwood High School, and a part-time increase in staffing for an adjustment counselor at Thurston. As part of this analysis, we were also able to identify that we were able to reduce two special education instructional aides (IAs) in the FY'26 budget to help offset these cost increases.

District Goals and Priorities

Our continuous improvement as a school district is predicated on our ability to implement our district goals and priorities. [The WPS Bridge Strategy](#) articulates the current strategic priorities for the district, and the identified changes in the FY'26 budget are designed to address many of these priorities. In particular, the proposed budget includes the following:

- Addition of a 1.0 middle school language-based special education teacher to ensure consistent support for rising elementary students currently receiving instruction within a language-based learning program (Priority 1.1)
- Addition of a 1.0 wellness teacher at Westwood High School, fulfilling the recommendation of the Wellness Curriculum Review, expanding Wellness education to grades 11-12, and supporting district SEL efforts (Priority 1.1)
- Increasing a high school building substitute FTE by 0.4, to bring total building-based substitute FTE to 2.0. This will reduce the amount of unstructured time for students in the event of teacher absence (Priority 1.1)
- Increase adjustment counselor FTE at Thurston Middle School by 0.4, to better address the social-emotional needs of students (Priorities 1.1, 1.3)

- Small increase in administrative assistant FTE at the Preschool, supporting school staff to sustain focus on the teaching and learning, and implementing data systems to support student learning (Priority 1.1, 2.2)

In accomplishing progress towards these goals, we also have to be cognizant of our financial responsibility to ensure that the school department budget works in concert with other municipal needs within the Town of Westwood. While other budget additions would support further progress towards other district priorities, some of these will be deferred to consideration in future budgets. These are identified as future budget priorities, and are detailed later in this summary.

To support the proposed budget additions, we need to identify strategic reductions that can offset the cost impact of those requests. As mentioned in the previous section, declining enrollment and related reductions in elementary teaching and special education instructional aide roles provides some offset to the additions proposed in this budget. Additionally, for FY26, we are proposing a strategic retreat from the Mandarin language program at Westwood High School. While Westwood is committed to providing strong World Language instruction, and exposure to languages and cultures from around the world, we have seen the Mandarin program struggle to stabilize since its inception in 2014. The number of students electing to enroll in Mandarin has remained lower than is fiscally sustainable, with a current total of nine students enrolled in Mandarin I. Every effort will be made to minimize the impact to students currently enrolled in Mandarin; students will be given the option to select a different language to meet the graduation requirements, or to continue in Mandarin for a second year in a graduated reduction of the program. The reduction of a 0.6 FTE Mandarin teacher would additionally offset the proposed budget additions above. The Mandarin language program will be re-evaluated through the district Strategic Review process, and in light of the World Language Curriculum Review recommendations to expand World Language programming to Grade 6.

More detailed information about these budget additions and reductions can be found in the following pages.

The *WPS Bridge 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'26 budget, salaries account for just over 85% of the overall budget and 87% of the proposed budget increase. Embedded within our budget is a proposed net decrease of 2.1 FTE on Town funds, with any new positions funded through other position reductions. 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 and contractual increase in the yellow bus transportation contract (included in the “all other non-salary” category below).

The table below represents the changes in five major budget categories from FY'25 to FY'26.

| Major Budget Category | Voted FY'25 Budget | Proposed FY'26 Budget | Incremental Change (\$) | Incremental Change as % |
|-----------------------|--------------------|-----------------------|-------------------------|-------------------------|
| Total Salaries | 48,406,465 | 50,138,332 | 1,731,867 | 3.58% |
| Non-Salary | 8,357,138 | 8,623,350 | 266,212 | 3.19% |
| Special Education | 2,711,168 | 2,931,392 | 220,224 | 8.12% |
| Utilities | 1,262,182 | 1,202,182 | (60,000) | (4.75%) |
| Facilities | 864,335 | 924,335 | 60,000 | 6.94% |
| All other non-salary | 3,519,453 | 3,565,441 | 45,988 | 1.31% |
| TOTAL | 56,763,603 | 58,761,682 | 1,998,079 | 3.52% |



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

WHAT ARE THE CHANGES TO THE BUDGET - FY'25 TO FY'26?

The following chart outlines the progression from the FY'25 Budget to the FY'26 Recommended Budget. In the pages that follow the chart, each item is explained in more detail.

| Budget Request | FTE ² Net Change | FY'24 Proposed Budget Components |
|---|-----------------------------|----------------------------------|
| FY'25 Budget | | \$56,763,603 |
| Net increase in Town budget for salaries for existing personnel (contractual) ³ | | \$1,835,350 |
| <i>Student Support Staffing at TMS</i> Add 1.0 FTE Language-Based Special Education Teacher \$110,000 Add 0.4 FTE Adjustment Counselor \$39,617 Reduce 2.0 FTE Instructional Aides (\$67,264) | (0.6 FTE) | \$82,353 |
| <i>Instructional Staff and Supports at WHS</i> Add 1.0 FTE Wellness Teacher \$85,000 Reduce 0.6 FTE World Language Teacher (\$74,836) Add 0.4 FTE Building Substitute \$15,134 | 0.8 FTE | \$25,298 |
| <i>Instructional and Administrative Support Staff at PK - 5</i> Reduce 2.0 FTE General Education Teachers (\$189,960) Add 0.125 FTE for Preschool Admin Assistant \$7,209 Reduce 0.4 FTE Admin Assistant for Registration (\$28,382) | (2.3 FTE) | (\$211,133) |
| Net increase to various non-salary accounts | | \$266,211 |
| Total Change | (2.1 FTE) | \$1,998,079 |
| FY'26 Superintendent's Recommended Budget | | \$58,761,682 |

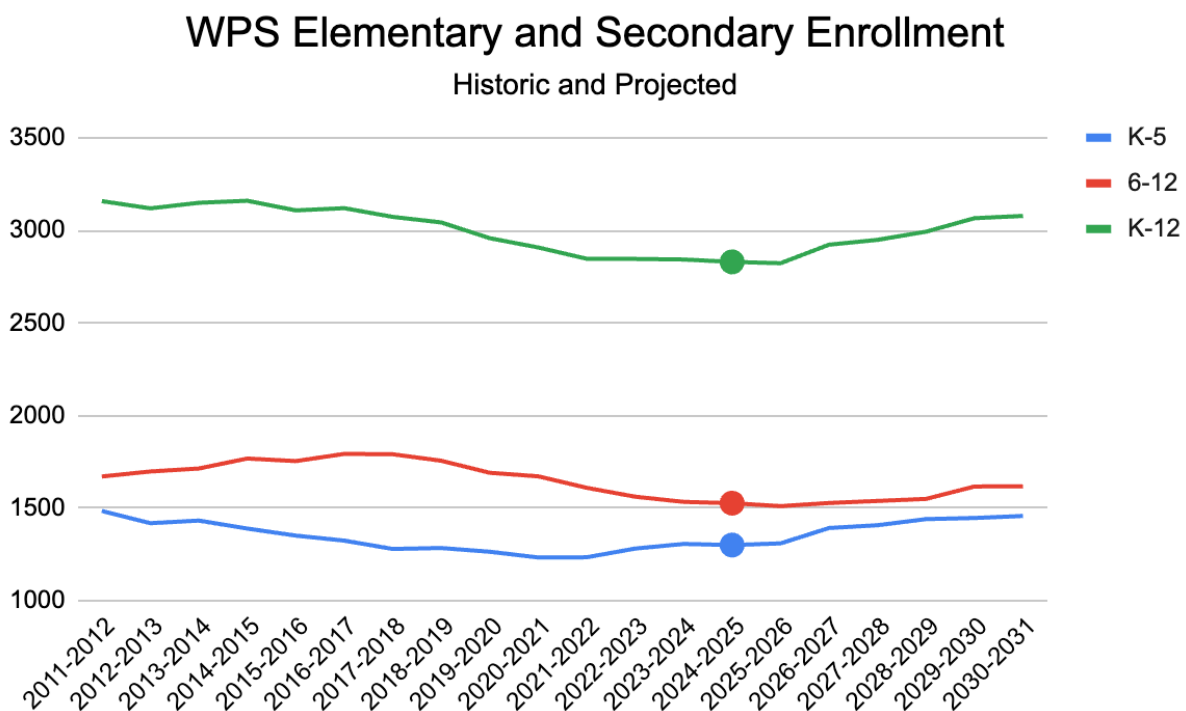
² Full-Time Equivalent. In addition to the strategic staffing changes detailed in this chart, some minor staffing changes were made between the approval of the FY'24 voted budget and the opening of the school year in FY'25. These are typically net-neutral staffing changes, called Level Service changes. They are captured in the attached budget tables and the sum total of them at the start of FY'25 was a reduction of 0.12FTE.

³ This line includes adjustments for known collective bargaining agreements and a reserve for groups for whom bargaining has not concluded. Also includes adjustments to lines like Separation costs and Overtime that are increased in direct proportion with bargained wages.

HOW DO ENROLLMENT TRENDS IMPACT THE PROPOSED FY'26 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 previous enrollment projections the number of students at the middle and high schools steadily increased in the 2010s. 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 previous budget cycles, there have been incremental reductions in secondary teaching positions while maintaining class sizes within School Committee guidelines.



Conversely, during the same time period, elementary enrollment gradually declined and reached a low point in 2020-2021. Since that time, elementary enrollment has begun to rise, with an increase of 66 students in Grades K-5 in the last three years. Enrollment projections show a slow and steady increase in the coming years, and one of our top priorities will continue to be keeping elementary class sizes within the School Committee guidelines. Those guidelines are 18-22 students in Grades K-3 and 18-24 students in Grades 4-5. It is important to note that classroom staffing at the elementary level is driven not by overall enrollment, but by the distribution of students across schools and grade levels within the schools.

A challenge during the budget development process is to predict the number of incoming kindergarteners and where those students will be enrolled across the four 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 below, 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.

**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 | 29 |
| 2021-2022 | 181 | 201 | 20 |
| 2022-2023 | 177 | 197 | 20 |
| 2023-2024 | 157 | 225 | 68 |
| 2024-2025 | 132 | 202 | 70 |

While there had been a historical trend that actual kindergarten enrollment exceeded census data by approximately 20 students annually, that trend was broken dramatically in the 2023-2024 school year and has continued into the current 2024-2025 school year. In the first year that the previous trend was broken, the impact on the FY'24 budget was that an additional kindergarten section needed to be added in the summer of 2023, which necessitated adding both a classroom teacher and a general education instructional assistant (IA) after the FY'24 budget had been approved.

In the FY'26 budget, we continue the approach that proved successful in FY'25, basing 2025-2026 on the assumption that student enrollment in kindergarten for FY'26 will be level with FY'25.

Below, please find the current projected enrollment for each elementary school by grade level, along with the number of classroom sections (in parentheses):

| | Downey | Martha Jones | Pine Hill | Sheehan |
|--------------|-----------------|-----------------|-----------------|-----------------|
| Grade K | 38 (2) | 41 (2) | 88 (4) | 34 (2) |
| Grade 1 | 38 (2) | 41 (2) | 88 (4) | 34 (2) |
| Grade 2 | 47 (3) | 54 (3) | 79 (4) | 55 (3) |
| Grade 3 | 52 (3) | 40 (2) | 78 (4) | 43 (2) |
| Grade 4 | 44 (2) | 46 (2) | 84 (4) | 50 (3) |
| Grade 5 | 46 (2) | 58 (3) | 77 (4) | 53 (3) |
| TOTAL | 265 (14) | 280 (14) | 494 (24) | 269 (15) |

Given the small size of most of Westwood's elementary schools, in which a school may have only two class sections per grade level, small changes in enrollment can impact class sizes. The proposed FY'26 budget includes a district-wide net reduction of two elementary general education teachers from FY'25, with one additional teacher at Pine Hill, and one fewer teacher each at Downey, Martha Jones, and

Sheehan. Based on the data we can see now, and the patterns we have observed over the last few years, we believe that 67 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.



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 look to 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. In making decisions around staff reductions, the District focused on student learning needs, listened to what educators have identified as priorities to support staff and students, and made every effort to mitigate the impact on student learning.

Student Support Staffing at TMS

Add 1.0 FTE Language-Based Special Education Teacher

The district currently houses a language-based special education program at Sheehan (LEAP). As the oldest students in the program are now entering middle school, the district needs to expand the program to Thurston to provide the necessary programs, services, and continuity for students. The program works with students who have specific language-based learning disabilities such as dyslexia and dysgraphia.

Add 0.4 FTE Adjustment Counselor

As student mental health needs continue to rise throughout the district, mirroring trends at the state and national level, an increase of a 0.4 FTE adjustment counselor at Thurston will help address high-priority student needs at the middle school level. With this increase, Thurston will have 2.0 adjustment counselors and can dedicate one counselor to work exclusively with students in the Therapeutic Learning Center, while the other can deliver services to students outside of the program.

Reduce 2.0 FTE Instructional Aides

Through an analysis of student needs and configuration of staff schedules to optimize efficiency, we can reduce two Instructional Aide (IA) positions to help offset the cost of the staffing increases identified above.

Instructional and Support Staffing at WHS

Add 1.0 FTE Wellness Teacher

The addition of a 1.0 FTE wellness teacher addresses a significant gap in the Wellness program at the secondary level, identified during the Wellness Curriculum Review Cycle in 2022, presented to the School Committee in 2023. The [WPS Wellness Committee Review Report](#) identified urgent programming needs at the high school for grades 11 and 12, where no physical education or formal Wellness instruction is currently provided. Massachusetts General Law c.71 s.3 states: "Physical education shall be taught as a required subject in all grades for all students in the public schools for the purpose of promoting the physical well-being of such students." The current practice for WHS students in grades 11 and 12 is to waive the PE requirement, which is noncompliant with state law. Additionally, we believe all students at the secondary level would benefit from regular physical movement, collaborative problem-solving, and formalized wellness instruction during the school day. Increases to required coursework for 11th- and 12th-graders

will also decrease the amount of unstructured blocks, or “frees,” upperclassmen currently have throughout the school year.

Reduce 0.6 FTE World Language Teacher

In spring 2024, the district completed its World Languages Curriculum Review and an identified mid-to-long range goal was to expand World Language offerings earlier into sixth (and, potentially fifth) grade to enable students to reach proficiency in the target language by the time they complete high school. At the present time, students in middle school have the choice to take either Spanish or French, with Mandarin added as an offering for students at Westwood High School. Since the inception of the Mandarin program at WHS in 2014, we have struggled to maintain a stable enrollment and in the 2024-2025 school year there are only nine students enrolled in Mandarin I. Given this challenge with enrollment, we are no longer able to financially sustain the Mandarin program at WHS. This results in a reduction of 0.6 FTE in the FY’26 budget, with a 0.2 FTE for Mandarin remaining in order to ensure that students currently in Mandarin I can continue their studies into a second year to meet their graduation requirements.

Add 0.4 FTE Building Substitute

This increase allows WHS to strengthen the Grade 9 study and seminar model for all freshman students, and increases total building-based substitute coverage at WHS to 2.0, commensurate with substitute staffing levels at Thurston and Pine Hill. This increase also addresses the concern that unstructured time in students’ days results in feelings of disconnect from school, decreases student buy-in to attend school, and poses supervision concerns. A second full-time building-based substitute increases the ability to provide individual classroom coverage and provides more connection and consistency in the daily lives of students by reducing the number of students who report to the cafeteria as a result of teacher absence.

Instructional and Administrative Support Staff PK - 5

Reduce 2.0 FTE General Education Teachers

Staffing of general education classroom teachers at the elementary level is driven by the need to ensure that class sizes are consistent with School Committee guidelines. Those guidelines are 18-22 students in Grades K-3, and 18-24 students in Grades 4-5. Based upon projected enrollment in each of our elementary schools for 2025-2026, there is a net reduction of two classroom sections across the district from 69 in 2024-2025 to 67 in 2025-2026. There will be an increase of one section at Pine Hill, and a reduction of one section at each of Downey, Martha Jones, and Sheehan.

Add 0.125 FTE for Preschool Administrative Assistant

The work of the administrative assistant position at the Westwood Integrated Preschool has historically required more hours that have been allocated in the operating budget, and the work has paid as additional unbudgeted time. By formalizing this increase in the FY’26 budget, it allows for greater cost certainty while also supporting school staff to sustain their focus on teaching and learning, as well as to implement data systems that support student learning.

Reduce 0.4 FTE Administrative Assistant for Registration

Historically, the School Department has subsidized a 0.4 FTE in the municipal Information Technology budget that supported new student registration. As the district has moved to a more automated digital system for student registration, existing school department personnel can

absorb the associated responsibilities with this task, and no longer requires supplemental support from municipal government.



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'25, 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'26 budget, we have budgeted for tuition and transportation for known/anticipated Special Education students, including contractual tuition and transportation increases. In typical years, the tuition increases for residential and day private special education schools have been 2-3%. For FY'26, the state's Operational Services Division instructed districts that they should budget for a 3.67% increase in tuition costs next year; this is after a 4.69% increase in FY'25 and a 14% increase in FY'24.

This year, after reviewing our needs, we are budgeting for a \$266K tuition increase. This is partially mitigated by an increase in our Circuit Breaker funding, in the amount of \$147K, for a net impact on the Town budget of \$119K. We are also budgeting for a \$91K increase in transportation costs, which is to be expected due to the 5% increase in our Special Education van contract, and due to changing student placements.

The following tables represent the budget for Tuition and Transportation, including combined Town and Circuit Breaker⁴ funding sources. The budgets have been combined for this table because the Circuit Breaker funding is over \$1.2 million and discussing Town-funded Tuition and Transportation in the absence of this \$1.2 million would provide an incomplete picture.

⁴ 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. Prior year Circuit Breaker receipts are reflected in the Proposed Operating Budget.

| Tuition | FY'25 | FY'26 | Difference |
|-----------------------|--------------------|--------------------|------------------|
| Residential Tuition | \$145,805 | \$367,286 | \$221,481 |
| Day Tuition | \$1,538,058 | \$1,573,624 | \$35,566 |
| Collaborative Tuition | \$401,426 | \$410,295 | \$8,869 |
| Tuition Total | \$2,085,289 | \$2,351,205 | \$265,916 |

| Transportation | FY'25 | FY'26 | Difference |
|-------------------------------------|--------------------|--------------------|-----------------|
| Out-of-District SPED Transportation | \$596,470 | \$698,248 | \$101,778 |
| In-District SPED Transportation | \$485,116 | \$474,603 | (\$10,513) |
| Transportation Total | \$1,081,586 | \$1,172,851 | \$91,265 |

Finally, the District maintains a line for the purchase of “Contracted Services” in Special Education, which had been historically underfunded. In FY’22, the line was increased by \$85K and the district contemplated a four-year structured adjustment of this line.

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.

The District is not proposing an increase to this line in FY’26 because expenses in FY’24 were \$222K less than FY’23, and in FY’23 the expenses were \$350K lower than FY’22. While expenses continue to exceed budget, in recent fiscal years the waning of services related to Covid-related learning losses and an effort to use contracted services for limited purposes has led to lower expenditures. An analysis of the Contracted Services line will continue to be conducted annually in coming years.



WHAT ARE THE NON-SALARY BUDGET CHANGES?

Increase in Special Education Tuition and Transportation: \$210,318

The changes to Student Services expenses are shown in the table above to be a net \$357K, when incorporating Circuit Breaker funds. However, if we look exclusively at the impact on the Town-funded budget, the total increase across Tuition and Transportation is \$210K. This difference is explained by an increase of approximately \$147K to the Circuit Breaker offset, due to increased Circuit Breaker revenue in FY'25.

Increase in Yellow Bus Transportation: \$55,893

The rising cost of labor and fuel has impacted transportation contracts statewide. In FY '26, the District is in the third year of its three-year transportation contract with Connolly Bus Company. The FY'26 increase in the Town budget of \$56K 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 Building Maintenance: \$60,000

Decrease in Electricity at HS: (\$60,000)

As mentioned previously in the executive summary, the operating expenses charged to the Building Maintenance line (which covers service costs that cannot be capitalized) have exceeded budget by an average of 249K in the past 3 years. One way that the district has absorbed some cost pressure in the Facilities department is by leveraging the savings in the Electricity line at the high school, where expenses have been under budget by an average of 98K. This transfer aligns the budget more closely with real expenditures across these two Facilities budget lines.



WHAT ARE THE CHANGES IN REVENUE ASSUMPTIONS IN FY'26?

The District leverages various external revenue sources and user fees to cover some of its operating budget increases. In FY'24, a combination of \$642K more in Chapter 70 funding for schools and \$637K of increases in revenue assumptions (such as increased user fees for buses, athletics, and Preschool tuition) were used to fund an operating budget increase of 5.8%. In FY'25, the budget increase of 3.69% was partially supported by an increase in user fees for buses, athletics, and Preschool tuition that generated \$27K and an increase in the solar offset that generated \$50K. The FY'26 budget increase of 3.52% continues to exercise fiscal discipline by leveraging external funding sources where appropriate.

Circuit Breaker

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'26, the District is budgeting for a Circuit Breaker offset on the basis of prior year receipts. These receipts of \$1.2M are \$147K higher than the receipts that were available for the FY'25 budget.

User Fees

The revenue assumptions include an approximate 3% increase to Bus Fees and Athletic Fees, in line with the guidance established by the School Committee in December 2023. The Bus Fee family cap is adjusted to equal the cost for three riders, and the Athletic Fee cap is adjusted to be a multiple of \$160 and \$320, which are the commonly paid Athletic Fees. While this change has the consequence of raising the annual fee caps by \$100/family (Bus Fee) and \$200/family (Athletic Fee), this also makes the payment of online fees easier for families. All families will continue to be eligible for fee reductions based on financial need.

The proposed increase will adjust the annual Bus Fee from \$280 to \$290 annually, with a family cap increased from \$770 to \$870. The Athletic Fee will increase from \$310 per sport at the High School (\$460 for hockey; \$155 at the Middle School; \$310 for MS Football) to \$320 per sport at the High School (\$480 for hockey; \$160 at the Middle School; \$320 for MS Football). The Athletic Fee family cap will increase from \$1080 to \$1280.

Finally, this budget includes a 3% increase in Preschool tuition, also in line with the guidance established by the School Committee. This increase will be applied to the hourly tuition rate (adjusting from \$11.81/hour to \$12.16/hour) for all programs.

Together these increases in bus, athletic, and Preschool revenue will generate \$27,692 which will be applied to the operating budget and used for buses, athletic expenses, and Preschool teacher salaries.

Grants

In FY'25, the Special Education IDEA grant was increased by \$54K and the IDEA Early Childhood grant was increased by \$2.4K. It is anticipated that these grants would be level-funded or slightly increased in FY'26. The offset has been adjusted to match the current year grant awards. The METCO grant for FY'25 was similarly increased by \$4.7K, and the district is adjusting the offset for FY'26 to reflect the current year grant award.

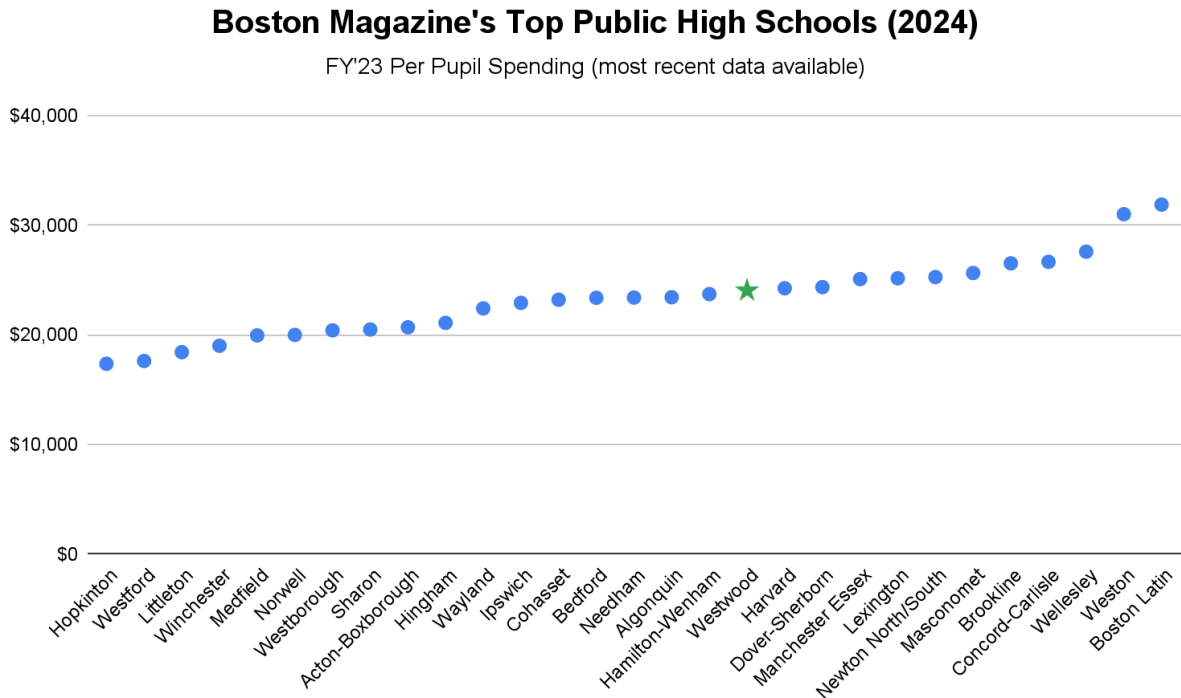
The federal Title II Teacher Quality grant which is used to issue stipends to teachers who offer professional development courses has been reduced by \$4.3K over the past 3 fiscal years, and we will monitor this in FY'27 to determine if the budget line needs to be supported by Town funds.

Finally, the state-funded Community Partnerships Grant has been level funded for multiple years and is assumed to be level funded again. This grant funds a portion of the Early Childhood Coordinator salary and the District covers any remaining portion, including any salary growth per Teacher contract.



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 2024. The financial data presented is from the MA Department of Education website and reflects FY'23 spending, the most recent data that is available.



As illustrated above:

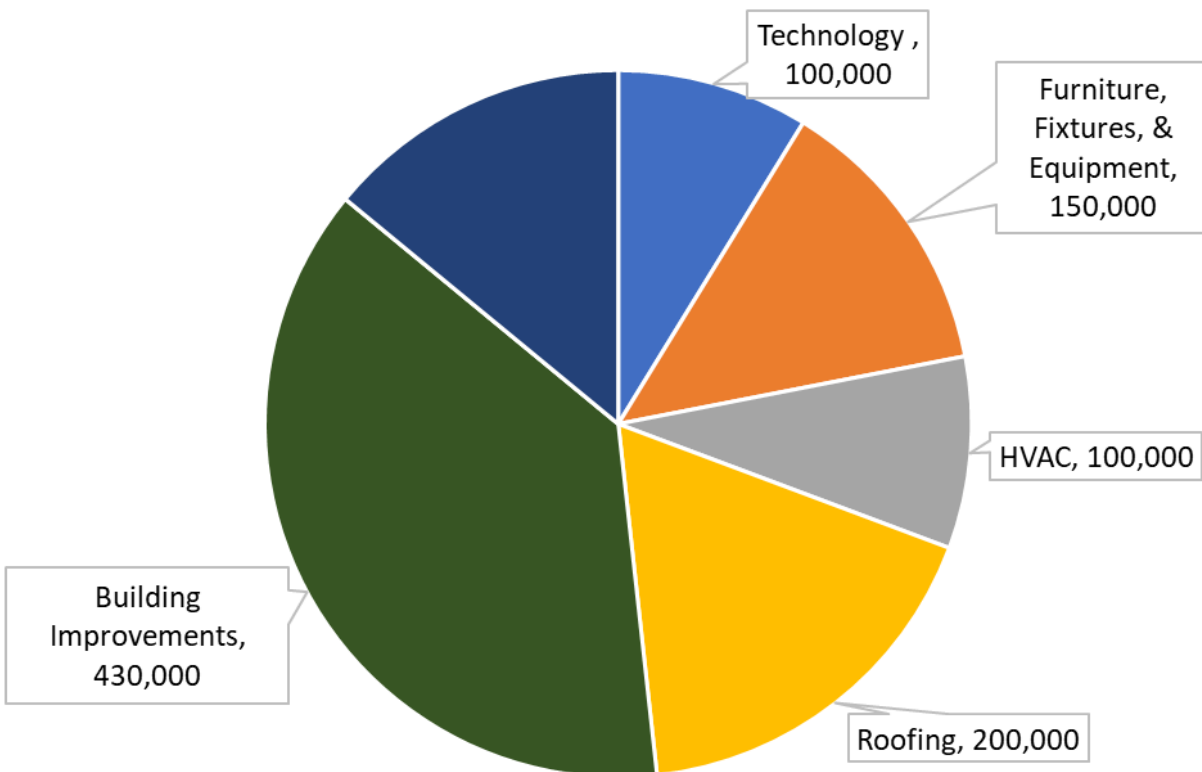
- The state average per pupil expenditure is \$21,377.
- The mean per pupil expenditure for districts on this list is \$23,282.
- The median per pupil expenditure for the districts on this list is \$23,407.

Westwood's per pupil expenditure of \$24,051 is generally on par with other high-performing districts, particularly in the same geographic vicinity, 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'26?

The FY '26 Capital Budget covers technology upgrades, large purchases such as vehicles and furniture, as well as facilities improvements in HVAC, roofing, and other areas. The annual budget does not fluctuate significantly from year-to-year, but in FY'26 the Town has been able to allocate \$1.14M for the schools, an increase of \$123K over the past four years.

The allocation of the \$1.14M capital budget:



Technology

FY'26 funds set aside for technology will allow replacement of Chromebooks for Grade 6 and Grade 9 and new Macbooks for teachers at the High School. 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. The anticipated costs for device replacement over the next five years are FY'26 (\$530K), FY'27 (\$468K), FY'28 (\$296K), FY'29 (\$195K), FY'30 (\$250K). As this list suggests, there are significant outlays coming in the next two years as our devices that were purchased during the pandemic are replaced. Fortunately, the

District has been setting aside funds for these investments. With the \$100K request in FY'26, we will be entering FY'26 with \$500K in technology funds in our capital budget.

Furniture, Fixtures, and Equipment

In FY'26, the District is setting aside \$100K for Furniture, Fixtures, and Equipment (FF&E), which is larger than the prior year allocation of \$67K. This budget will permit the District to ensure that non-fixed assets are replaced when they are no longer meeting the needs of the schools. Several requests for FF&E were heard from principals during the budget cycle conversations in preparation for FY'26. Requests included a new Public Address (PA) system, security cameras in key locations, replacement of library and cafeteria furniture, and science laboratory equipment.

Building Improvements, HVAC, and Roofing

Finally, the FY'26 budget preserves funding for building improvements, including replacements of HVAC components and roofs. The District has consulted with engineers from Symmes Maini & McKee Associates (SMMA) for a close evaluation of all building systems, and as a result flagged some items for near-term repair or replacement. The funds that are being set aside in HVAC and Building Improvements budgets will be used for these projects. For example, the High School needed a new boiler in FY'25, which was funded out of annual capital. Other immediate needs at the High School include staged replacement of rooftop units that were originally installed and commissioned in 2004. These units have reached the end of their anticipated useful life, and have become costly to maintain.

The District conducted an infrared roof moisture study for all buildings two years ago, and as a result is prioritizing replacement of the Thurston modular roof, followed immediately by the Sheehan non-sloped roof. These projects will be completed with available funds that have been built up in a Roofing capital reserve, and once depleted may also draw on available funds from the Building Improvements budget. The \$200K that is designated for roofing in the FY'26 capital request will allow the district to begin replenishing the Roofing capital budget.

Other Capital Requests

The infrared roof moisture study also led to a determination that the High School roof needs to be restored in order to extend the life of this roof by an additional thirty years. The District requested that the Town support a separate capital article for \$2.5M to support this project. Once the funding was secured in the FY'25 budget cycle, the District began planning for this roof restoration project at the High School, and anticipates completing it this summer. This year, the District is requesting that the Town support a separate capital article to replace the Sheehan electrical sub-panels, at an estimated cost of \$520K. This was a project that was accelerated in time after engineers from both Symmes Maini & McKee Associates and Dore + Whittier advised the district to prioritize replacing Federal Pacific brand electrical panels that can no longer be repaired or serviced effectively.

Comprehensive Facilities Planning

Given the significant level of needs across school building facilities - particularly at Sheehan and Thurston - the District engaged in the development of a new comprehensive facilities plan this spring. Funding for the development of this plan was secured through the Select Board, and the Town and Schools are

contracted with Dore + Whittier, who will be completing the plan for both the Westwood Public Schools, as well as a parallel plan for municipal buildings.

This plan will include both an itemized capital improvement list for our existing facilities needs, as well as present options for future building project sequences and allow opportunities for robust community input. The plan is scheduled to be shared with the community in Spring 2025. We anticipate using the results of this planning process and the community engagement around the comprehensive facilities plan to inform our capital projects and requests for FY'26 and beyond.

WHAT PRIORITIES DO WE ANTICIPATE IN THE FUTURE?

Each year in developing the budget, cost center leaders submit both short-term and long-term budget requests. The district leadership team then meets to review and discuss requests and identifies the priorities that will move forward as part of the upcoming fiscal year's budget proposal. Given the need to ensure a budget proposal that is fiscally responsible, there are always requests that are not able to be addressed in the current budget cycle and have to be deferred for future consideration. In building the FY'26 budget, we were able to incorporate an additional wellness teacher at Westwood High School, which had been identified as a future request in the FY'25 budget executive summary.

Priority requests for future budgets are identified below:

- **Creation of an additional Preschool classroom**

This need, which has been consistently identified in previous budget cycles, continues to be a priority but is unable to be presently addressed due to space limitations. 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 (one full time preschool/special education teacher and two Instructional Aides - 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.

- **Additional Student Mental Health Support**

Requests for additional mental health support (e.g., adjustment counselor, psychologist) were made at each grade span in the FY'26 budget, with the current budget only able to support the highest priority need of an increase in adjustment counselor support at Thurston Middle School. Given the continued trend locally, statewide, and nationally in the need for additional mental health support for students, we anticipate that we will need to continue to fund increased staffing in this area in future budget cycles.

- **District Data Analyst**

A data analyst will help the district to develop a data governance strategy and make better use of existing data as we plan for improvement and track progress toward strategic priorities. Currently, the technical work of overseeing the district's SIS falls to a single data manager, whose position was recently moved from the town's information systems office into the school department. While the current data manager maintains the SIS to ensure data integrity, a data analyst would mine the SIS, other state databases (EDWIN, EWIS) and the district's hiring and onboarding application (TalentEd) for information about student learning, student-postgraduate experience, and staff experience. The data specialist would be responsible for producing reports to district administrators, and for providing appropriate visualization of data when needed to support both internal analysis and public sharing of data.

- **Enrollment-Driven Increase in Classroom Teachers**

As a result of the distribution of students across schools and grade levels for the 2025-2026 school year, the district is able to realize a reduction of 2.0 FTE in the FY'26 budget in elementary classroom positions. In examining enrollment projections for future years, we anticipate a significant increase in our elementary enrollment in the next five years and future budgets will need to adjust staffing accordingly in order to meet class size guidelines.

- **Utility Costs**

The Town of Westwood, including the Westwood Schools, is benefiting from a five-year fixed-rate electric supply contract with Constellation Energy for a cost of 9.9 cents per KWh. The Westwood Schools have been protected from recent spikes in the market rate due to our fixed price contract, but we should anticipate a rise in electricity costs when this contract expires on December 31, 2026 (during the FY'27 budget year). We are proud to be operating one of the most energy efficient buildings in the Commonwealth at Pine Hill, and will need to analyze future costs once we have a full year of actuals post-commissioning of the building and activation of Pine Hill's solar array.



IS THIS THE FINAL FY'26 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'25 to FY'26, ***inclusive of revolving funds and 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 has been discussed earlier in this document.

| Major Budget Category | Voted FY'25 Budget | Proposed FY'26 Budget | Incremental Change (\$) | Incremental Change as % |
|-----------------------|--------------------|-----------------------|-------------------------|-------------------------|
| Total Salaries | 50,499,222 | \$52,313,197 | \$1,813,975 | 3.59% |
| Non-Salary | 10,249,846 | 10,668,888 | 419,042 | 4.09% |
| Special Education | 3,786,279 | 4,153,366 | 367,087 | 9.7% |
| Utilities | 1,344,682 | 1,284,682 | (60,000) | -4.46% |
| Facilities | 904,335 | 964,335 | 60,000 | 6.63% |
| All other non-salary | 4,214,550 | 4,266,505 | 51,955 | 1.23% |
| TOTAL | 60,749,068 | 62,982,085 | 2,233,017 | 3.68% |

