



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

Lemma Jn-baptiste

Director of Finance & Operations

To: Tim Piwowar, Superintendent

Date: February 13, 2025

Subject: Operating Budget Report for period ending December 31, 2024

The table below provides a view of the spend rates in FY'25 vs. FY'24 at the end of Q2.

Expense Category	FY'25 Committed at Q2	FY'24 Committed at Q2
Professional Salaries	32.6%	32.8%
Clerical Salaries	45.1%	43.9%
Other Salaries	40.8%	41.4%
Contracted Services	103.4%	102.1%
Supplies	43.3%	39.9%
Other Expenses	87.6%	96.2%
Overall	42.7%	43.2%

At the end of the second quarter, the operating budget is in a balanced position overall.

Salary Accounts

In salary lines, we are tracking closely to last year. In professional positions, our net positive turnover (the difference between budgeted and actual salaries) was about 400K. However, we have already spent 100K more than last year at this time on substitutes, as we have this year needed additional staff to support schools as they cover leaves of absence and vacancies. This year, we added a 0.6FTE adjustment counselor at Thurston and a 1.0FTE BCBA at Pine Hill, with funds from vacancies that did not need to be filled, or reductions in contracted services. In general, the Student Services department has been mindful to both dedicate resources to the students that need them and also effectively redeploy resources across the district.

We continue to encounter challenges in hiring and retaining staff due to labor market impacts, particularly in support positions (aides, ABA's, food service, and substitutes). While we had previously refrained from using contracted providers, the applicant pool has recently made this necessary, especially for positions that involve direct services to students.

Non-Salary Accounts

Looking overall at our non-salary expense lines, we are within budget and spending at an appropriate pace.

The *Contracted Services* category is where we budget for contracted instructional support services as well as professional development providers. In this category, we committed 103% of our funds. As alluded to above, some of these expenses are to address persistent hiring challenges in support roles that provide direct services to students. We have seen significant cost escalation in maintenance and service subscriptions for Facilities, which we will evaluate as we budget for FY'26. We have currently encumbered funds for all our "on call" service contracts, such as the HVAC, plumbing, carpentry, and electrical. However, some of these committed funds will be released if the services are not needed.

In the area of *Other Expenses*, we have seen a shift in student out-of-district placements as we do every year but we are operating within budget. From a risk standpoint, we continue to anticipate volatility in our Special Education costs due to the services required.

Summary

While our overall spending rate is lower than last year, at 42.7% as opposed to 43.2%, the normal variation in the rate at which we encumber non-salary funds means that we will end the year without excess funds.

Due to the calendar delay on releasing this quarterly report, it will be followed relatively quickly by the third quarter report at the April 10th meeting. During the spring report, it will be possible to further comment on the cost pressure that is observed in Substitutes as well as Student Services and Facilities contracted services lines.

EXHIBIT 1

DISTRICT BUDGET COMMITTED AT Q2

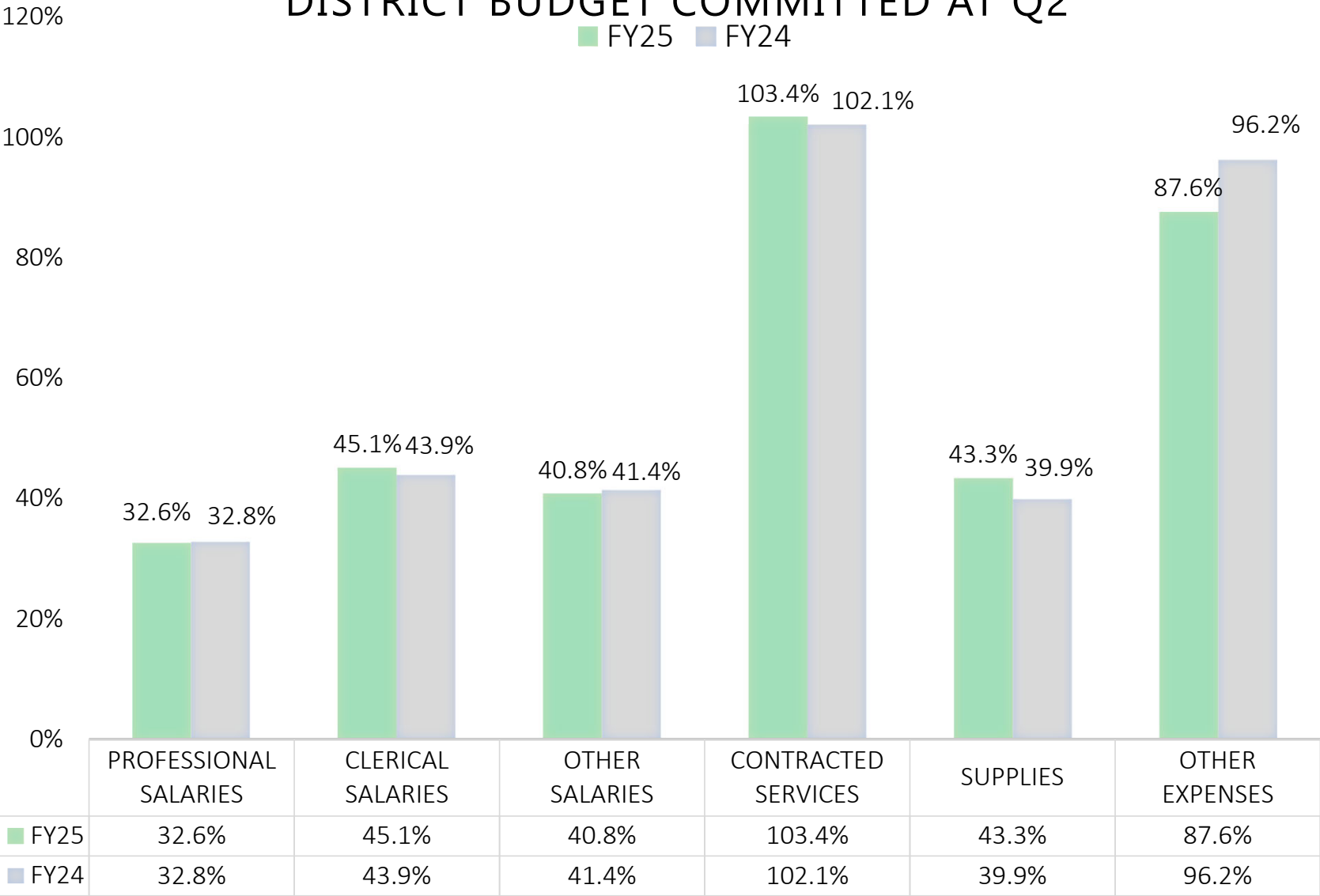


EXHIBIT 2 - ONE PAGE SUMMARY

FY25 Q2 OPERATING BUDGET
HIGHLIGHTS

July 1 - Dec 31

EXPENSE CATEGORY	FY25 Town	FY25 Offset	FY25 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
PROFESSIONAL SALARIES									
Teaching	29,802,677	213,710	30,016,387	700	9,452,334	0	9,453,034	20,563,353	31.5%
Principals / Admin	2,783,105	154,020	2,937,125	77,765	1,269,581	0	1,347,346	1,589,779	45.9%
Other Professional Staff (3)	7,323,233	321,194	7,644,427	20,058	2,404,652	0	2,424,710	5,219,717	31.7%
CLERICAL SALARIES									
Administrative Assistants	1,531,838	126,773	1,658,611	34,175	713,839	0	748,014	910,597	45.1%
OTHER SALARIES									
Paraprofessionals	2,550,895	1,173,560	3,724,455	63,197	1,220,660	0	1,283,857	2,440,598	34.5%
ABA's	1,679,095	0	1,679,095	0	668,508	0	668,508	1,010,587	39.8%
Substitutes	400,764	0	400,764	0	271,294	0	271,294	129,470	67.7%
Facilities and Custodial	2,168,304	143,500	2,311,804	0	1,099,593	0	1,099,593	1,212,211	47.6%
Tech Support Specialists	166,554	0	166,554	0	58,044	0	58,044	108,510	34.9%
CONTRACTED SERVICES									
Transportation (Regular)	1,239,273	657,747	1,897,020	605,944	394,052	754,109	1,754,105	142,915	92.5%
Transportation (Special Ed)	1,017,858	69,728	1,087,586	0	326,513	780,509	1,107,022	(19,436)	101.8%
Student Services	339,929	127,035	466,964	0	200,641	400,420	601,061	(134,097)	128.7%
Facilities Maintenance	647,264	0	647,264	0	533,806	286,453	820,259	(172,995)	126.7%
Other Contracted Services (2)	663,527	0	663,527	37,420	489,137	113,984	640,541	22,986	96.5%
SUPPLIES									
Instructional Supplies	552,968	35,700	588,668	0	328,249	93,462	421,712	166,956	71.6%
Textbooks	240,074	0	240,074	0	156,143	35,821	191,964	48,110	80.0%
Instructional Technology	118,770	0	118,770	0	60,354	29,104	89,458	29,312	75.3%
Utilities	1,262,182	82,500	1,344,682	0	291,979	0	291,979	1,052,703	21.7%
Other Supplies (3)	237,109	0	237,109	2,317	94,717	4,204	101,238	135,871	42.7%
OTHER EXPENSES									
Tuition (Collaborative)	67,921	333,505	401,426	0	122,412	308,262	430,674	(29,248)	107.3%
Tuition (Private Day and Residential)	1,199,020	544,843	1,743,863	0	514,534	1,116,023	1,630,557	113,306	93.5%
Professional Development	226,348	1,650	227,998	15,503	148,335	4,715	168,553	59,446	73.9%
Small Furniture and Equipment	291,219	0	291,219	0	157,938	27,527	185,464	105,755	63.7%
Other Expenses (4)	253,676	0	253,676	0	76,445	65,297	141,742	111,934	55.9%
TOTAL	56,763,603	3,985,465	60,749,068	857,078	21,053,759	4,019,890	25,930,728	34,818,340	42.7%

SUMMARY BY TYPE	FY25 Town	FY25 Offset	FY25 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
Salary	48,406,465	2,092,757	50,499,222	205,321	17,158,506	0	17,363,827	33,135,395	34.4%
Non-Salary Expense	8,357,138	1,892,708	10,249,846	651,757	3,895,254	4,019,890	8,566,901	1,682,945	83.6%
TOTAL	56,763,603	3,985,465	60,749,068	857,078	21,053,759	4,019,890	25,930,728	34,818,340	42.7%

- (1) Student Services (Psych, Speech, OT/PT, BCBA, Nurse), Guidance, Library, and Extracurricular or Coach Stipends
(2) Software Services, Athletic Officiating, Consulting / Legal Services, Photocopying / Printing
(3) Content Subscriptions, Custodial Supplies, Nurse Supplies
(4) Athletic Facility Rental, J-Term, Postage, Evaluations, and Professional Dev. Food

42.7 % COMMITTED