

Westwood Public Schools FY'24 Proposed Budget

School Committee
January 19, 2023

Topics

- Context for the FY'24 budget
- FY'24 Proposed operating budget
- Capital budget priorities
- Next steps in the process

FY'24 Budget Development: A very challenging year

- **Increased costs due to inflationary pressures. For example,**
 - heating fuel costs - 30% increase over FY'21 (budget was not increased last year)
 - bus contract - 7.4% increase in FY'23 (budgeted 3%), 7% increase in FY'24
 - SPED transportation contract - 10% increase in FY'23 (budgeted 3%), 4% in FY'24
- **Significantly increased costs in special education due to:**
 - unexpected tuitions due to summer move-ins
 - OSD indicating 14% increase in private out-of-district tuitions in FY'24
- **Unknown salary increases**
 - 85% of the total budget goes to salaries
 - With an unsettled contract, we have to make assumptions for both FY'23 and FY'24 in order meet budget deadlines

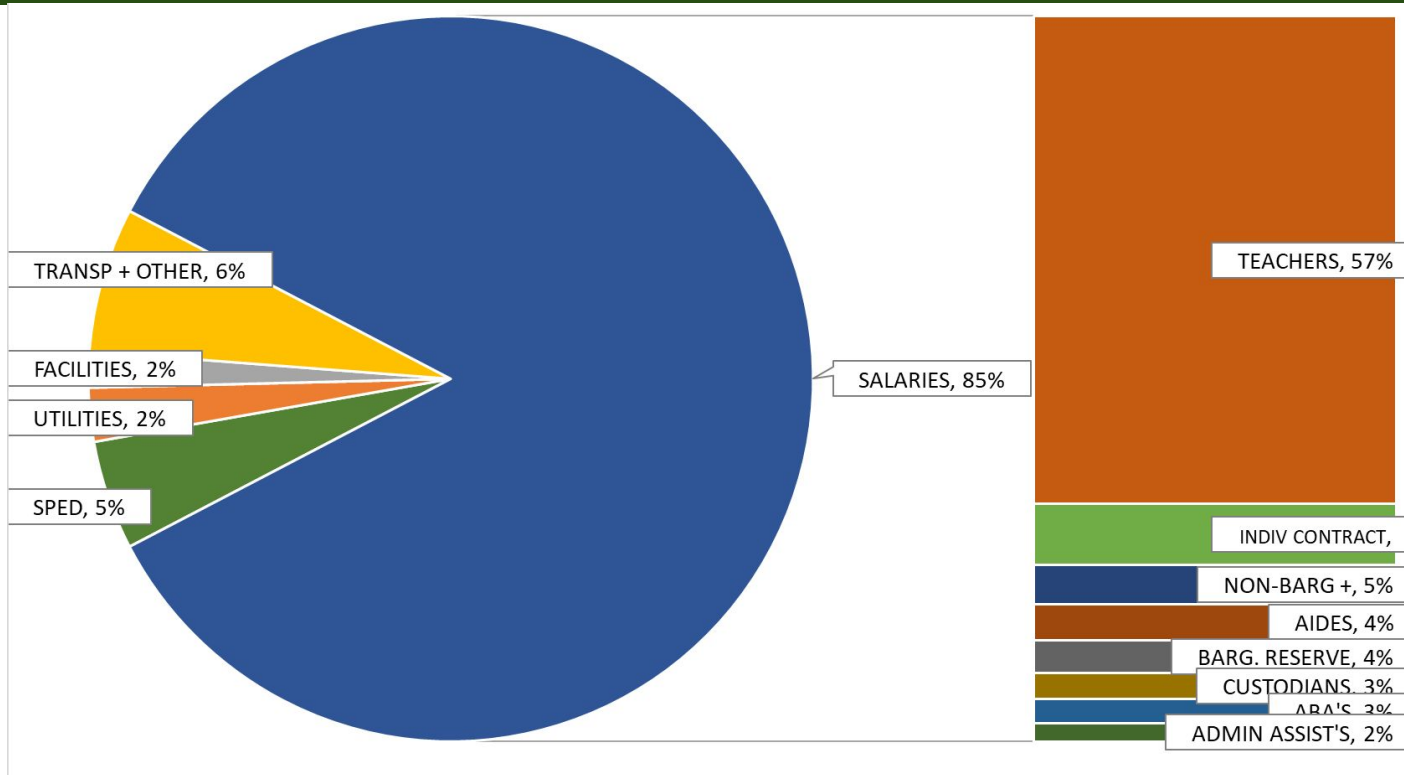
FY'24 Budget Development: A very challenging year

- The proposed FY'24 budget recommends a higher increase than in the last several years.
- Even with this higher increase, FY'24 budget reflects a cut to level services.
- Budget was developed using multiple strategies:
 - Increase to offsets
 - Increase in user fee revenue
 - Reduction in staff
 - Making our best assumptions about contract settlements
 - **Working collaboratively with the Town**

Factors considered in budget priorities

- **Contractual salary obligations and other fixed costs**
- **Enrollment trends**
- **Current student needs**
- **WPS Strategy for District Improvement**

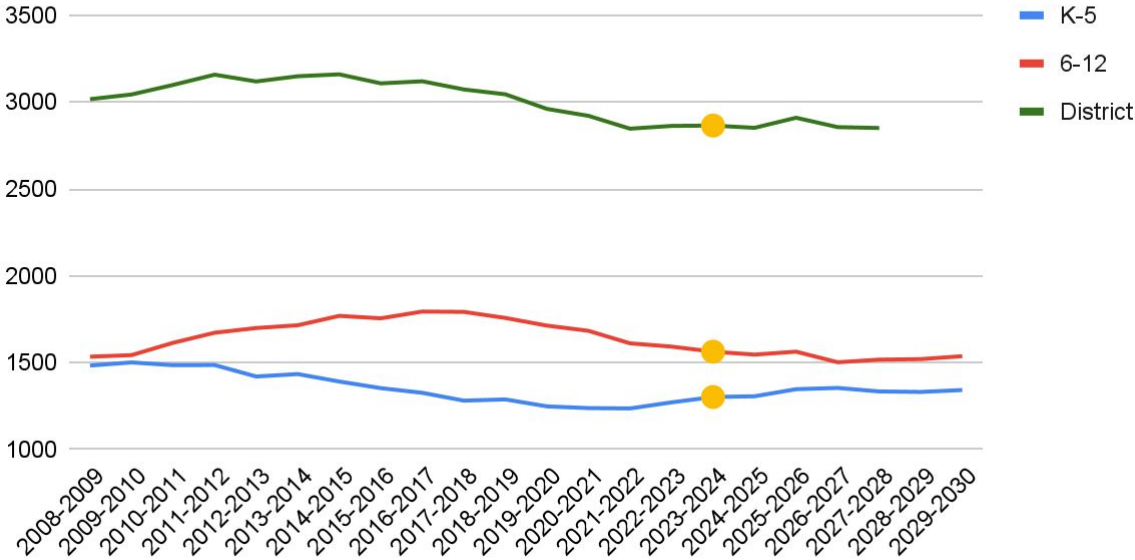
School budgets are largely about people



Enrollment Trends

WPS Elementary and Secondary Enrollment

Historic and Projected



Staffing for enrollment trends

TMS enrollment: After several years of significant increases, peaked in FY'18 and began to decline

- ❑ Staffing cuts made in FY'20
- ❑ No significant change in enrollment projected for next 5 years
- ❑ **Current staffing level in general education is sufficient**

WHS enrollment peaked in FY'19 and started a projected gradual decline in FY'21

- ❑ Decline not significant enough to warrant cuts in FY'21, but 5.4 FTE had to be made during Spring, 2020 budget adjustments to respond to pandemic needs at elementary level
- ❑ Analyzed impact, budget priorities, and enrollment trends and memorialized cuts in FY'22
- ❑ **Current staffing level in general education is sufficient**

Staffing for enrollment trends

As staff has been cut at the secondary levels, the FTE has been reallocated to elementary to support enrollment numbers and class sizes.

- Spring, 2020 adjustment significantly increased elementary general education staffing to support in-person learning for our youngest learners while in the hybrid model
- The FY'22 budget returned elementary staffing to typical levels, and added 3.0 FTE general education teachers to support our priority of keeping class sizes favorable (current average class size: 17.8)
- The FY'23 budget kept elementary general education staffing at current levels (70 class sections)
- **The FY'24 budget reduces elementary general education staffing to 69 sections.**

Anticipated Elementary Enrollment

	Deerfield	Downey	Hanlon	Martha Jones	Sheehan	TOTAL
Kindergarten	30	28	24	30	45	157
Grade 1	34	50	38	34	42	198
Grade 2	41	51	42	44	46	224
Grade 3	35	46	40	53	54	228
Grade 4	29	42	35	34	44	184
Grade 5	27	65	34	43	60	229
Total Students	196	282	213	238	291	1220

Reflects kindergarten students who are currently "visible" in Town census data. This number will likely increase. The budget proposal plans for that scenario.

Anticipated Elementary Enrollment

**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		

**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

Anticipated Elementary Enrollment

Difference Between Actual and Projected						
FY'23						
	Deerfield	Downey	Hanlon	Martha Jones	Sheehan	Total
Kindergarten	12	11	7	-11	1	20
Grade 1	5	1	4	5	2	17
Grade 2	4	-1	-2	0	4	5
Grade 3	3	-4	1	-1	3	2
Grade 4	0	0	0	3	2	5
Grade 5	1	2	3	2	-2	6
Total Difference	25	9	13	-2	10	55

Proposed FY'24 budget allows for effective response to spring/summer enrollments.

Staff allocations to schools will be made late spring after kindergarten enrollment process.

Student Needs and Strategic Priorities

FY'24 budget continues robust funding in curriculum and instruction.

- Annual prioritization of these funds to support goals
- Academic support: Strong foundation in last 4 budgets
(e.g. Elementary gen ed teachers, Elementary math specialists, TMS math and literacy specialists, TMS department heads, HS academic support)

FY'24 Budget continues to support student mental health, social emotional, and special education needs

- No cuts to Students Services Department

FY'24 Proposed Operating Budget

FY'23 Final Budget	\$51,762,397
Proposed FY'24 Budget	\$54,102,057
Increase (\$)	\$2,339,660
Increase (%)	4.5%

FY'24 Budget in Context

WPS Operating Budget Increases										
FY'14	FY'15	FY'16	FY'17	FY'18	FY'19	FY'20	FY'21	FY'22	FY'23	FY'24
3.2%	4.2%	5.4%	6.0%	3.3%	3.4%	3.5%	3.6%	3.4%	3.5%	4.5%

Major Budget Categories

Major Budget Category	Voted FY'23 Budget	Proposed FY'24 Budget	Incremental Change (\$)	Incremental Change as %
Total Salaries	44,177,983	45,855,814	1,677,831	3.8%
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)	(10.9%)
All other non-salary	3,339,748	3,469,206	129,458	3.9%
TOTAL	51,762,397	54,102,057	2,339,660	4.5%

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**.

Major Budget Categories (Inclusive of All Funds)

Major Budget Category	Voted FY'23 Budget	Proposed FY'24 Budget	Incremental Change (\$)		Change as %
Total Salaries	46,159,164	48,208,489	2,049,325		4.4%
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)		(10.9%)
All other non-salary	3,946,314	4,180,621	234,307		5.9%
TOTAL	55,160,560	58,374,722	3,214,162		4.5%



Increase in IDEA grant to offset IA salaries (One-time funds, will need to be backfilled in FY'25)



\$400K increase in circuit breaker offset for tuitions and transportation



Increased reliance on bus fees to pay for transportation

FY'24 Proposed Budget

FY'23 Budget		\$51,762,397
Increase salaries for existing personnel (contractual)		\$1,667,709
Net Change Faculty/Professional Positions	(1.5 FTE)	(\$138,534)
Net Change Support Staff Positions	1.0 FTE	\$38,656
Transfer from Non-Salary to Salary	1.0 FTE	\$110,000
Net increase to various non-salary accounts		\$661,829
Total Change	.5 FTE	\$1,749,809
TOTAL FY'24 RECOMMENDED BUDGET		\$54,102,057

Salary

Faculty/Professional Positions



- ❖ **Reduce 1.0 FTE Elementary General Education Teacher: (\$75K)**

- Will reduce number of elementary sections from 70 to 69. Should be able to keep classes within class size guidelines.

- ❖ **Add 1.0 FTE Special Education Teacher (PEER Program): \$75K**

- Program is at capacity. Allows for the program to expand to a second location. Support staff from the current program at Downey will be reassigned to the new location at Martha Jones.



- ❖ **Reduce 1.0 FTE High School World Language (\$75K)**

- Reduction is possible due to changes in student elective choices.

- ❖ **Add 1.0 FTE Floating Nurse/Nurse Substitute \$75K**

- Addresses changed labor market and shortage of substitute nurses. Provides additional coverage which supports field trips and required screenings, and allows nurses to attend professional development outside of building.

Faculty/Professional Positions

- ❖ **Reduce .5 FTE HS Instructional Technology: (\$48K)**
- ❖ **Reduce .5 FTE MS Instructional Technology: (\$58K)**
 - Remote and hybrid learning accelerated educators' skills utilizing technology in the classroom; this factored into the decision to take a reduction here.
 - 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 High School Science Teacher: (\$60K)**
 - HS student population expected to decline by about 20 students next year.
 - With scheduling efficiencies of transitioning to S-block labs, and the flexibility provided by teachers who are dually certified in science and math, the decision was to make the cut in Science.
 - Will result in small increases in class sizes in Science. No change to course offerings.
- ❖ **Add .25 FTE High School English Teacher: \$27K**
 - To respond to student intervention and enrichment needs, the HS English and Math departments will create new seminar-style course offerings that increase instructional time with highly-qualified content area teachers.
 - Existing staffing levels in math are sufficient; an additional .25 FTE is needed in English.

Support Staff Positions

- ❖ **Add 2.0 FTE ABA Tutors: \$91K**
 - To meet IEP needs that call for Applied Behavioral Analysis
- ❖ **Reduce 1.0 FTE HS Administrative Assistant: (\$53K)**
 - The budget process required extensive discussion about possible cuts and the need to minimize impact on student learning.
 - Reducing this position is not optimal, but when weighed against other priorities, decided that HS can sustain this reduction.

Transfer from Non-Salary to Salary

❖ **1.0 FTE HVAC Controls Programmer: No budget impact**

- Transfers \$110K from non-salary to salary.
- Allows the District to hire an in-house HVAC Controls Programmer rather than relying on outside contactors.
- Similar approach in FY'23 with an electrician has been very successful (cost effective and significantly improved service).
- HVAC technology now requires programming expertise; this position is particularly important as the new Hanlon-Deerfield HVAC system will have to be supported.

Non-Salary

Non-Salary - General Education

Increase in subscriptions in Curriculum & Instruction and Technology: \$31K

- Increased cost for online platforms related to assessing student progress, planning for intervention, and individualized content support for students.
- Increased cost for student information system and time/absence reporting system.

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

- Student driven initiative to provide no-cost, stigma-free period products in rest rooms
- Students researched practices in other districts and new state legislation
- Made a proposal to the Business Department
- This will cover cost to install and supply dispensers in the middle school and high school

Net Reduction to Professional Development (\$13K)

- Increased PD for non-instructional staff, such as administrative assistants and custodians, in areas of safety and security (including cybersecurity)
- Increase is offset by a reduction on the same line due to increased METCO grant funding for PD.

Non-Salary - Operations

Increase in Yellow Bus Transportation: \$136K

- Significantly increased cost of transportation contracts statewide
- Reflects the costs associated with operating 17 yellow buses plus late buses at the Middle School
- The two Boston buses and Boston late bus are funded fully by the METCO grant

Increase in Utilities: \$112K

- Reflects additional \$100K for fuel due to increase in natural gas rates and a 2% increase (\$12K) to our fixed price contract for electricity (per 310 CMR 7.75)

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

- Increased costs in the bus contract impacts athletic buses as well. (\$30K)
- Increase cost for ice rink rental (\$9K)
- No adjustment at this time for additional costs for supplies and equipment or cost for officials. Analysis to be conducted in FY'24 for FY'25 budgeting.

Special Education Focus

The WPS continues to educate nearly all of our special education students in-district

- Less than 1% of students learning in out-of-district placements

Focus for FY'24

- Maintaining current programming and service levels
- Meeting our legal and regulatory responsibilities
- Continue to provide robust ESY program
- Expanding the PEER Program (identified as a priority in the last 3 budget cycles)

Non-Salary - Special Education

Out-of-District Tuition

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

Non-Salary - Special Education

What accounts for the \$808K increase in tuition?

- Operational Services Division (OSD) has indicated a 14% increase to private special education tuition (typically 2-3%), which represents a \$300K increase next year for Westwood.
- The remaining \$508K is related to changes in student needs and IEPs.

Non-Salary - Special Education

Special Education 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

Revenue Assumptions

Special Education Funding Sources

Town funds

- ❑ Money appropriated to the school operating budget through the Town Meeting process
- ❑ Special Education Reserve for unanticipated costs, to which the Town has dedicated additional funds in recent years, and to which we contribute on an ongoing basis via Medicaid claiming

Federal IDEA Grant

- ❑ Amount of grant varies from year to year and has to be estimated during the budget process

Circuit Breaker Offset

- ❑ State funding that provides partial reimbursement of very high cost special education placements
- ❑ When expensive tuitions drop, this typically drops
- ❑ Involves a claiming process
- ❑ Paid in arrears: In a given fiscal year, the district must be able to cover tuition expenses, but can apply circuit breaker funding in subsequent years as an offset to the budget

Revenue Assumptions

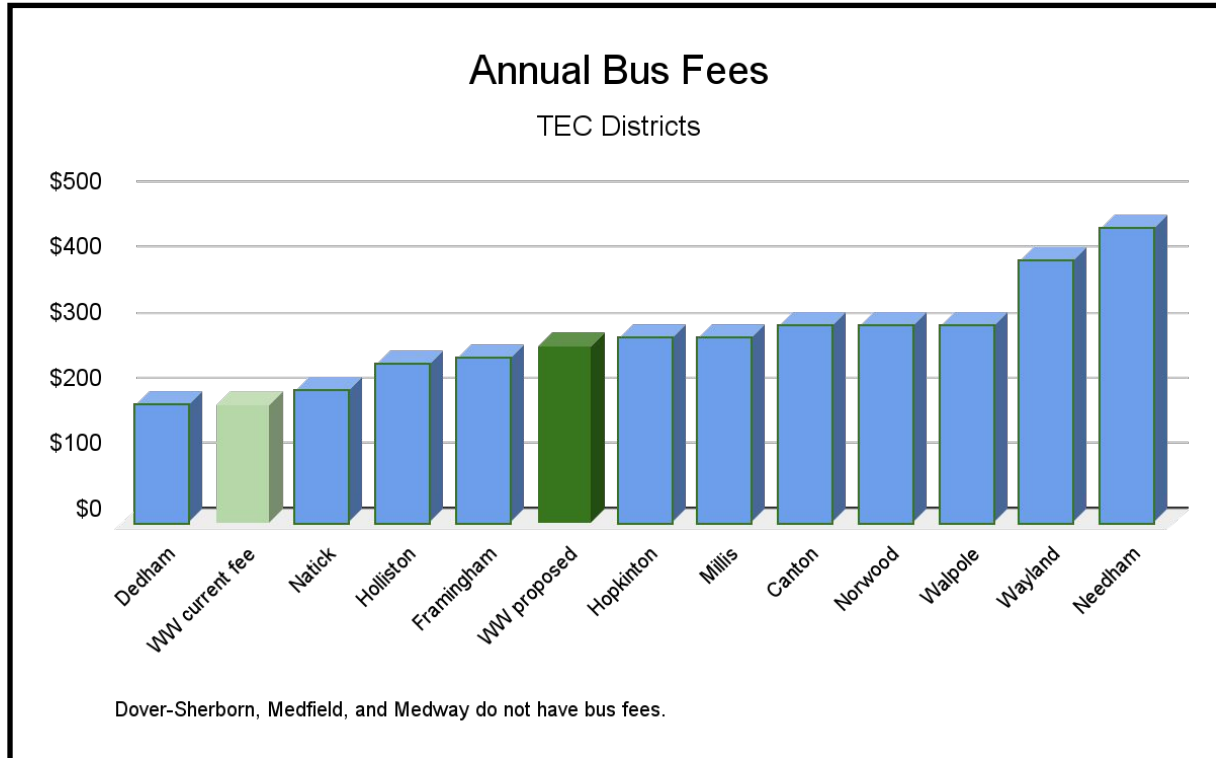
The FY'24 budget incorporates \$837K of increases in revenue assumption that were critical to reducing the overall operating budget increase to 4.5%.

- **Circuit Breaker Offset (Increase by \$400K)**
 - FY'24 budget raises the Circuit Breaker offset from \$750K to \$1.105M
 - The increase reflects an anticipated larger reimbursement next year, based on analysis of known tuitions and transportation that we believe will be eligible
- **Solar Revenue Offset (Increase by \$25K)**
 - WPS has a agreement to purchase electricity from a Woburn solar array, which generates some revenue for the District. The FY'24 budget increases the offset from \$25K to \$50K
- **Special Education IDEA Grant Offset (Increase by \$216K)**
 - \$16K increase in grant (projected to recur)
 - \$200K one time money that will expire in FY'24
 - This offset will have to be "backfilled" in FY'25 - likely by reducing positions in conjunction with the Hanlon-Deerfield Consolidation

Revenue Assumptions

- **Increases in user fees and preschool tuition (Additional \$216K in revenue)**
 - 3% increase in preschool tuition
 - Bus fee increase:
 - \$180 per student to \$270 per student
 - Family cap from \$450 to \$750
 - Athletic fee increase:
 - \$250 per sport to \$300 per sport at HS (\$450 for hockey)
 - \$125 per sport to \$150 per sport at MS (\$300 for football)
 - Family cap from \$750 to \$1050

Revenue Assumptions



Revenue Assumptions

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	

Looking Beyond FY'24

What priorities do we anticipate in upcoming budget cycles?

- ❑ Increase in English Language Learner (ELL) staffing
- ❑ Open an additional Preschool classroom
- ❑ Restore MS library staffing
- ❑ Expand Elementary specials offerings
- ❑ Add Human Resources Director
- ❑ Determine whether to fund Elementary Adjustment Counselors (ESSER granting funding will be fully spent in FY'24)

FY'24 Capital Budget

Five Years of Annual Capital Budgets

Description	FY'20	FY'21	FY'22	FY'23	FY'24
Technology	\$150,000	\$130,000	\$130,000	\$130,000	\$120,000
FF&E	\$111,797	\$111,797	\$100,000	\$30,000	\$80,000
HVAC	\$192,400	\$192,400	\$217,000	\$200,000	\$132,000
Roofing	\$100,000	\$100,000	\$100,000	\$150,000	\$100,000
Improvements	\$402,803	\$402,803	\$400,000	\$487,000	\$400,000
Copiers	\$60,000	\$20,000	\$20,000	\$20,000	\$60,000
Vehicles	\$0	\$60,000	\$50,000	\$0	\$125,000
TOTAL	\$1,017,000	\$1,017,000	\$1,017,000	\$1,017,000	\$1,017,000

**Multi-year plans
&
Rolling balances**

**Facilities van +
tractor**

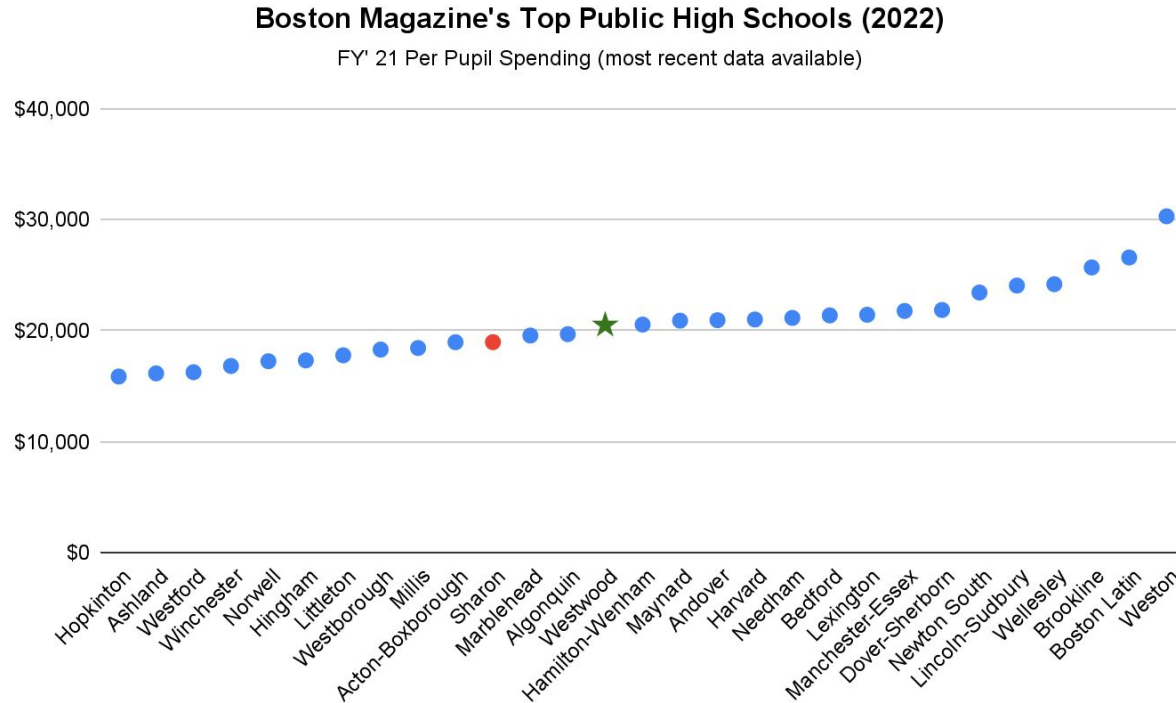


FY'24 Potential Capital Projects

Examples of capital projects that may be undertaken with annual capital funds:

- ❑ Fire alarm panel upgrades at Downey, Martha Jones, and Sheehan
- ❑ HVAC pipe replacement in Middle School
- ❑ Glycol replacement for HVAC heating system at Westwood High School
- ❑ Rooftop unit replacement at Westwood High School (select units with repeat breakdown)
- ❑ Boiler replacement at High School and/or Downey
- ❑ Stage curtain replacement at Martha Jones
- ❑ Replace 10 teacher's desks and chairs, and purchase 2 custodial floor cleaning machines
- ❑ Lobby flooring replacement at High School
- ❑ Roof section replacements based on moisture survey at Sheehan, Martha Jones, & Middle School
- ❑ High School and Middle School library circulation desk replacement
- ❑ Repaving of asphalt sections at Middle, High School, or Downey

How does Westwood's per pupil spending compare?



Next steps

Presentation to Finance and Warrant Commission (FinCom): **February 7**

School Committee Budget Hearing: **February 9**

Information about Chapter 70 some time in February.

Meeting with FinCom Education Subcommittee (anticipated): **Feb 13-Feb 24**

FinCom Budget Hearings: **Throughout March**

Annual Town Meeting: **May 1**