

WESTWOOD PUBLIC SCHOOLS



PROPOSED FY'27 BUDGET

EXECUTIVE SUMMARY

JANUARY 2026

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OF THE WESTWOOD PUBLIC SCHOOLS



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

January 21, 2026

Dear Westwood School Committee and Westwood Residents,

I am pleased to present to you an Executive Summary of the Fiscal Year 2027 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 2027 budget, we began by looking at the financial resources that are required to maintain the existing educational and personnel infrastructure that has led to such strong performance in the district (the "level services"). This initial budget (that sets forth the cost of level services) is then modified by strategic additions and reductions informed by and aligned with the goals and strategic priorities identified through the [WPS 2025-2028 Strategy for District Improvement](#).

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 recognize that any changes in programming must also be balanced with our fiscal responsibility to the community, ensuring that our budget complements other municipal priorities while staying within Proposition 2½.

In analyzing the financial impact of salary and non-salary increases for Fiscal Year 2027, the WPS budget for level services requires an increase of 5.18% over Fiscal Year 2026. This increase consists of the financial impact of maintaining existing staffing, as well as known non-discretionary increases in transportation (both general education and special education) and out-of-district special education tuitions.

Unfortunately, the current economic climate places real challenges to, and constraints on, the Fiscal Year 2027 budget that significantly limit our ability to develop a budget consistent with our strategic improvement efforts. Proposition 2½ continues to place an upper limit on the overall budget for school and municipal needs, and the continued increase in costs in the areas of health insurance (in the overall town budget) and special education reduces the amount of available funds for other priorities.

As a result of these economic pressures, the proposed Fiscal Year 2027 budget is **a 4.31% increase over the previous year, which is substantially below the 5.18% required to maintain level services**. When combined with the need to make required staffing additions to ensure legal compliance with education

regulations for special education and English Learner (EL) students, the result is that we have had to make material personnel reductions that will have an impact on student learning and achievement.

In identifying these reductions, we have prioritized preserving access to educational opportunities for students. In areas where student-facing positions have been reduced, the resulting impact is greater class sizes, but not a loss of access to educational programming. The staffing reductions outlined in this budget include five general education teachers, one special education teacher, one custodian, and one district-level administrator. Details about these reductions and their impacts are discussed in greater detail in this executive summary.

The proposed Fiscal Year 2027 budget has also been informed by our recent review of special education programming in the district. This review, conducted by external consultants, studied the effectiveness of our current special education department and programs, and identified potential areas for revision and reorganization designed to increase educational outcomes and support long-term stability. The proposed personnel additions in special education are intended to not only meet immediate compliance needs, but also to build long-term programmatic and structural capacity, thereby reducing future budget volatility.

While we recognize that this budget is not ideal and inhibits our ability to fully move forward with our district improvement strategies, we believe that the proposed budget provides the most responsible path given the intense fiscal pressures that we currently face. We remain firmly committed to our goal of preparing our students to live up to the expectations set forth for them in our [Portrait of a Graduate](#): Communicate and Collaborate, Think Critically and Creatively, Act with Integrity, and Engage Locally and Globally.

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 continue to be 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,



Timothy G. Piwowar
Superintendent of Schools



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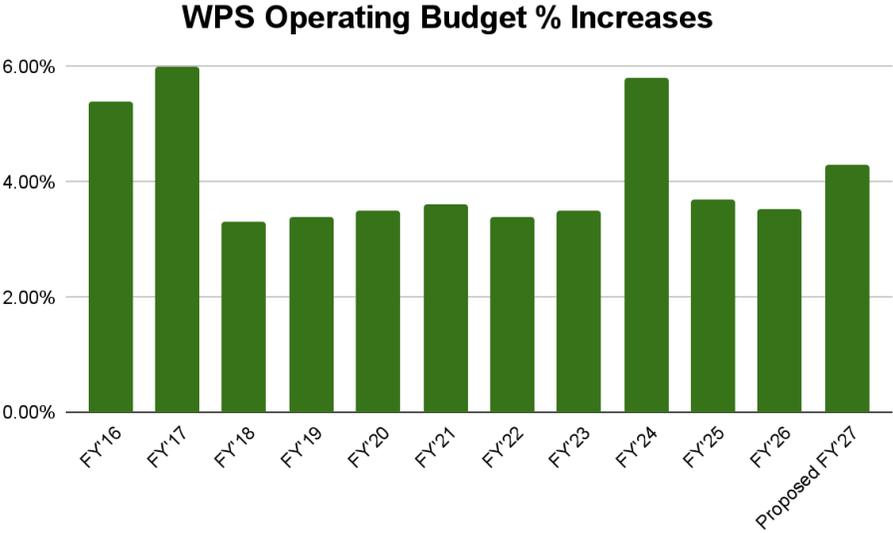


WHAT IS THE FY'27 SCHOOL DEPARTMENT OPERATING BUDGET REQUEST?

As the table below illustrates, our recommended budget for FY'27 totals \$61.3 million which represents a 4.31% increase over FY'26.

FY'26 Final Budget	58,761,682
Proposed FY'27 Budget	61,296,182
Increase (\$)	2,534,500
Increase (%)	4.31%

The proposed increase in the FY'27 budget is slightly higher than 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 eighteen 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?

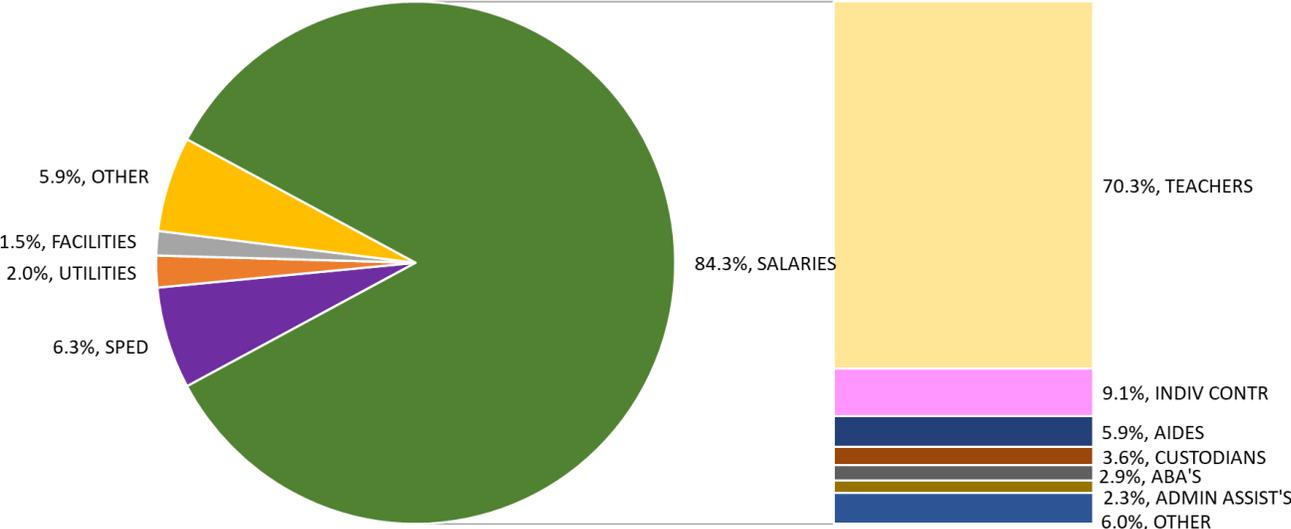
The Westwood Public Schools is committed to providing a high-quality educational experience for all of the students we serve. As we build our budget each year, that commitment needs to be demonstrated through the manner in which we allocate our financial resources. In that process, we examine the impact 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 84.3% of our proposed operating budget, and teachers account for the largest share of salaries, at 70%.



The WPS has collective bargaining agreements with seven bargaining units, all of whom provide valuable services for students’ educational experiences. We are currently entering negotiations with Instructional Aides, Applied Behavior Analysts (ABAs), and Cafeteria Employees for contracts that end in June 2026. Our Cafeteria Employees contract will not impact the Operating Budget directly, as revenue from the

School Lunch Program covers staff expenses. All other contracts are settled either through 2027 (Custodians) or 2028 (Teachers, Administrative Assistants).

Transportation

The District is currently in the first of two option years with our yellow bus transportation company. In FY'27, the cost of daily bus routes, including late buses and METCO buses, increased by 4.2%. The late buses comprise about 5% of the regular transportation expenses in the District.

The District is currently in the third year of a three-year service contract with our special education van company. For FY'27, which is the first of two option years, our contract cost for these vans increases by about 4%. 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 \$250K in the past three years. The Equipment Maintenance and Contract line has also exceeded budget by an average of \$135K in the past three years. In FY'27, there was no opportunity to adjust these lines, but the School Committee voted to transfer care, custody, and control of the Deerfield building to the Town. This decision about the Deerfield will relieve some pressure on external funds, such as revenue from Building Use rental, and will allow the District to cover excess Building Maintenance and Equipment Maintenance and Contract costs for one year. For the FY'28 budget cycle, the District will evaluate whether rising costs justify a further adjustment to the Building Maintenance and Equipment Maintenance and Contract lines.

The Town of Westwood, including the Westwood Schools, has been 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). Our Town Energy Manager has been negotiating a new fixed price contract, and he anticipates a cost increase of 10-12%. However, the proposed budget does not recommend an increase in the area of utilities because Pine Hill and the high school will contribute to reducing the district demand for electricity and generate credits against our utility bills through a solar array on the roof of Pine Hill and a solar canopy that will be energized at the high school in coming months.

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 (OSD), which sets tuition rates for private special education schools (i.e. out-of-district placements), has instructed districts that they should budget for a 3.04% increase in tuition costs next year. This increase was 3.67% for FY'26, 4.69% for FY'25, and 14% for FY'24. While the 3.04% is an improvement over the past three years, some special education schools that we contract with have applied for exemptions. The approval of exemptions is granted solely by the state, and it is understood that their increases could exceed 20%.

Overall, the District is experiencing a net increase in projected out-of-district tuition costs of \$801K from FY'26 to FY'27. This is attributable to the increase in OSD rates described above as well as a change in the known composition of student placements for the 2026-2027 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 the impact on class sizes. While there is no shift in projected enrollment at the middle school or high school level that would directly impact staffing for FY'27, the projected distribution of students at the elementary level for the 2026-2027 school year calls for an examination of the staffing levels of elementary classroom teachers.

School Committee policy establishes class size guidelines at the elementary level that recommend 18-22 students in Grades K-3 and 18-24 students in Grades 4-5. The policy further states that these numbers are "guidelines rather than absolute limits requiring strict, literal adherence, and should serve as a guide for budgeting purposes and in response to the enrollment of new students into classes that are near or at the numbers listed below."

While we have generally been able to maintain elementary class sizes within these guidelines, the 2025-2026 school year currently has two grade levels that exceed them. Grade 1 at Pine Hill currently has 24 students per classroom and Grade 5 at Sheehan currently has 26 students per classroom; in each setting, this is two students above recommended guidelines.

Given the fiscal challenges in this year's budget, the proposed FY'27 staffing levels include the reduction of three (3) elementary classroom positions for the 2026-2027 school year. The result of these reductions is that there will be one grade level in each elementary school that exceeds class size guidelines by up to two (2) students: Grade 4 at Downey, Grade 1 at Martha Jones, Grade 2 at Pine Hill, and Grade 5 at Sheehan.

A further discussion of elementary enrollment, class size, and proposed FY'27 staffing levels can be found later in this document.

As part of our staffing analysis, 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'27 budget includes an additional FOCUS teacher at Pine Hill, the creation of an additional integrated preschool classroom to be located at Downey, the addition of a 0.6 FTE psychologist at Pine Hill, and the addition of a district-wide 0.8 FTE English Learner (EL) teacher. In addition, a 0.4 FTE Wellness teacher is added at Westwood High School as the second phase of an addition begun in FY'26 to ensure that all students at WHS are enrolled in wellness classes during each year of their high school experience, both for their physical and mental well-being, and to meet local and state graduation requirements.

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 2025-2028 Strategy for District Improvement](#) articulates the current strategic priorities for the District, and where possible, identified changes in the FY'27 budget are designed to address these priorities. In particular, the proposed budget includes the following:

- Consolidation of elementary literacy and math specialists into a unified budget, allowing for reallocation of staffing of Tier 2 supports based upon student need identified through academic screening data (Priorities 3.3, 4.3)
- Addition of a 0.4 wellness teacher at Westwood High School, fully expanding wellness education to all grades 9-12, in order to ensure proactive support for student mental health and wellness needs (Priority 4.2)

In accomplishing progress toward 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 and the constraints of Proposition 2½. While other budget additions would support further progress toward other district priorities, many of these are deferred to consideration in future budgets. These are identified as future budget priorities, and are detailed later in this executive summary.

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

The *WPS 2025-2028 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'27 budget, salaries account for just over 84% of the overall budget and 72% of the proposed budget increase. 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'26 to FY'27.

Major Budget Category	Voted FY'26 Budget	Proposed FY'27 Budget	Incremental Change (\$)	Incremental Change as %
Total Salaries	50,128,551	51,696,703	1,568,152	3.13%
Non-Salary	8,633,131	9,599,479	966,348	11.19%
Special Education	2,931,392	3,863,901	917,478	31.14%
Utilities	1,202,182	1,202,182	-	0%
Facilities	924,335	924,183	(152)	(0.02%)
All other non-salary	3,565,441	3,609,213	49,022	1.38%
TOTAL	58,761,682	61,296,182	2,534,500	4.31%



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'26 TO FY'27?

The following chart outlines the progression from the FY'26 Budget to the FY'27 Recommended Budget, with a focus on staffing changes. In the pages that follow the chart, each item is explained in more detail.

Budget Request		FTE Net Change	FY'27 Proposed Budget Components
FY'26 Budget			58,761,682
Net increase in Town budget for salaries for existing personnel (contractual) ²			1,978,902
Special Education Reorganization			
	Preschool Classroom Teacher	1.0	91,800
	Preschool Instructional Aides	1.48	52,690
	FOCUS Teacher	1.0	91,800
	Pine Hill Psychologist	0.6	55,080
	Elementary Student Services Department Head	0.5	45,900
	Thurston MS Special Education Teacher	(1.0)	(87,000)
Additional Staffing Changes			
	High School Wellness Teacher	0.4	36,010
	English Learner (EL) Teacher	0.8	73,440
	Director of Social-Emotional Learning	(1.0)	(135,060)
	Martha Jones Grade 1 Teacher	(1.0)	(91,800)
	Downey Grade 4 Teacher	(1.0)	(77,000)
	Sheehan Grade 5 Teacher	(1.0)	(91,800)

² This line includes adjustments for known collective bargaining agreements and a reserve for groups for whom bargaining has not concluded.

	High School Math Teacher	(1.0)	(78,450)
	Elementary Instructional Technology Coach (ITC)	(1.0)	(128,500)
	Science Materials Support Position	(.38)	(13,040)
	High School Custodian	(1.0)	(63,720)
	Professional Staff Retirement Savings		(91,100)
Total Staffing Changes³		(2.6 FTE)	(410,750)
Net increase to non-salary accounts (discussion to follow)			966,348
FY'27 Superintendent's Recommended Budget			61,296,182



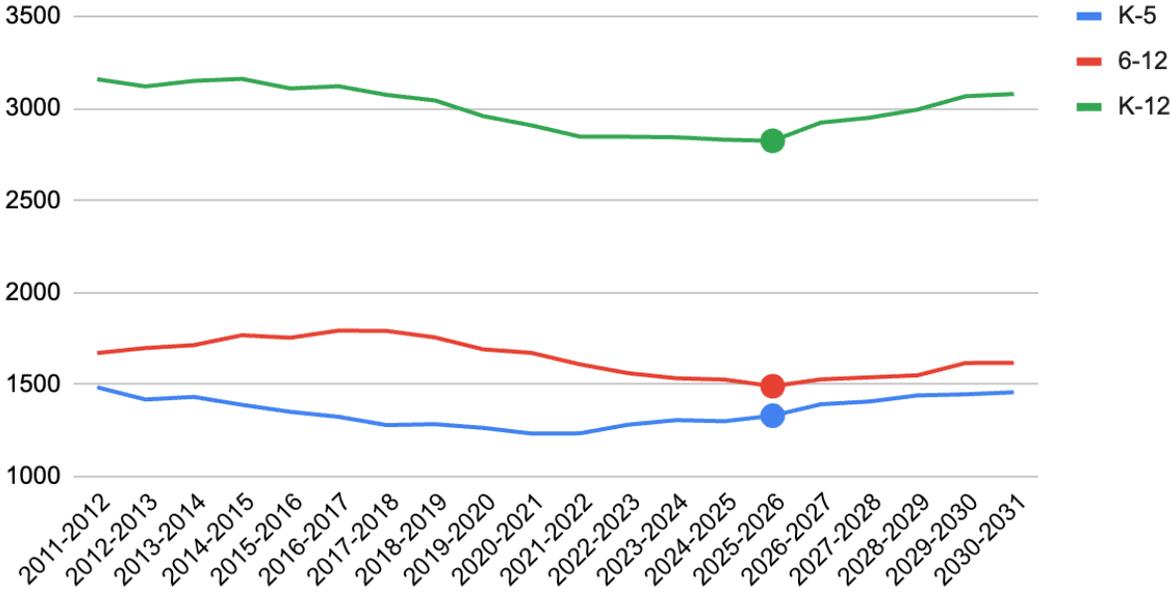
³ In addition to the strategic staffing changes detailed in this chart, some staffing changes were made between the approval of the FY'25 voted budget and the opening of the school year in FY'26. These are typically FTE-neutral staffing changes, intended as Level Service changes. In FY'26, one new kindergarten classroom and a WABA Preschool classroom were required after the budget was voted due to unanticipated enrollment, and some special education needs arose. The net FY'26 changes are annotated in the attached budget tables.

HOW DO ENROLLMENT TRENDS IMPACT THE PROPOSED FY'27 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.

WPS Elementary and Secondary Enrollment
Historic and Projected



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 94 students in Grades K-5 in the last four years. Enrollment projections show a slow and steady increase in the coming years, and one of our top priorities will be to address elementary class sizes within the School Committee guidelines as much as possible. 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.

Kindergarten Enrollment and Buffer Zones

One of the challenges during the budget development process is to predict the number of incoming kindergarten students 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
2025-2026	147	209	62

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 through the current 2025-2026 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 continued the approach that was successful in FY'25, basing 2025-2026 on the assumption that student enrollment in kindergarten for FY'26 would be level with FY'25. However, our enrollment followed a similar pattern to FY'24, and we similarly needed to add another kindergarten section post-budget in response to the distribution of kindergarten enrollment across elementary schools.

In an effort to bring greater stability to addressing the unknowns in kindergarten enrollment (both total enrollment and school distribution), we are proposing adding "buffer zones" to our elementary school district maps for newly enrolled students beginning in the 2026-2027 school year. Students who reside in buffer zones who are newly registering for school would be assigned to one of two identified schools, consistent with the goal of reducing the impact on class sizes. The district previously identified University Station as a buffer zone between Downey and Hanlon prior to the opening of Pine Hill; for 2026-2027, buffer zones will be identified between each set of schools whose districts border: Downey/Pine Hill, Martha Jones/Pine Hill, Martha Jones/Sheehan, and Pine Hill/Sheehan.

As the number of classes per grade level in each of our smaller elementary schools has historically varied between two and three sections annually, the institution of buffer zones allows us to plan for eleven (11) sections of kindergarten across all four elementary schools - four (4) sections at Pine Hill, and a combined seven (7) sections across Downey, Martha Jones, and Sheehan. While the FY'27 budget reflects three kindergarten sections at Sheehan, the distribution of kindergarten sections will be dependent upon the location of students once kindergarten registration is completed.

Elementary School/Grade Enrollment and Class Sizes

Below, please find the projected 2026-2027 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	40 (2)	40 (2)	76 (4)	54 (3)
Grade 1	50 (3)	45 (2)	74 (4)	42 (2)
Grade 2	35 (2)	41 (2)	96 (4)	36 (2)
Grade 3	52 (3)	52 (3)	78 (4)	59 (3)
Grade 4	52 (2)	39 (2)	80 (4)	44 (2)
Grade 5	46 (2)	46 (2)	82 (4)	51 (2)
TOTAL	275 (14)	263 (13)	486 (24)	286 (14)

In the chart above, there are four grade levels in red - one in each elementary school - to indicate that in the proposed FY'27 budget, they have class sizes in excess of the School Committee guidelines of 18-22 students in Grades K-3 and 18-24 students in Grades 4-5. In each of these cases, the grade level is in excess of guidelines of one (1) or two (2) students per classroom.

The decision to propose a budget with elementary class sizes above School Committee guidelines is not taken lightly, and is only done in the context of the incredibly challenging financial situation for FY'27. If each of these grade levels were to be aligned with class size guidelines, it would require an additional 4.0 FTE, at a cost of over \$350,000.

To support these grade levels, we will be examining how we can provide additional support, as determined by student need. This may include an examination of how we deploy our literacy and math specialists and/or instructional assistants within each school.

Special Education, Preschool Enrollment, and Program Relocation

The FY'27 budget proposes the following changes to address preschool and specialized program enrollment, with additional detail below:

- Addition of 1.0 FTE teacher for the FOCUS program at Pine Hill
- Addition of an integrated preschool classroom to be located at Downey
- Relocation of the preschool WABA classroom from Pine Hill to Downey
- Consolidation of the PEER program from Downey to Martha Jones (maintaining two classrooms)

The FOCUS program at Pine Hill provides intensive, direct, specialized instruction for students in grades K-5. This program serves students with complex, co-occurring disabilities that significantly impact language, learning, motor development, and social connections, requiring them to receive specialized instruction for the majority of the school day. The FOCUS student cohort is growing, with thirteen (13) students anticipated for Fall 2026. This increase in enrollment means that the program has exhausted its current space capacity and can no longer effectively implement its specialized programming. In addition to the need for additional space, the program also requires an additional 1.0 FTE teacher to continue to meet the needs of students in this in-district program.

As identified in previous budget cycles, there is a critical need to increase the capacity of the Westwood Integrated Preschool program to meet growing student enrollment and service needs. The integrated preschool has three classrooms located at WHS, and each classroom has a state-regulated cap of fifteen (15) students. Since 2021-2022, out of fifteen total preschool classrooms (three per year), the district has exceeded the cap ten (10) times. This includes the current school year, where all three classrooms are already in excess of that cap, and the district has a continued obligation to meet the needs of any additional students of preschool age that are identified as requiring special education needs. In addition, for the 2025-2026 school year, the district opened up a preschool WABA classroom at Pine Hill for students that required more specialized support. While the addition of the preschool WABA classroom has generally been a success, its location at Pine Hill leaves students isolated from integration opportunities with age-appropriate neurotypical peer models.

To address both the need for increased capacity and the necessity for appropriate peer integration, the FY'27 budget includes the creation of a fourth integrated preschool classroom. This new location will be located at Downey, and the preschool WABA classroom will also move to Downey. These moves will not only address the capacity issues in the preschool at WHS, but will also directly integrate WABA students into an environment with neurotypical peers.

The proposal to move a PEER classroom, currently located at Downey, to Martha Jones where a PEER classroom already exists allows for improvement in student experience and instructional efficiency. This move allows us to improve age grouping alignment, with a younger grades and older grades classroom, where the younger grades teacher can focus on the unique social, emotional, and early academic needs for students within their cohort, and the older grades teacher can focus on increased academic demands and social dynamics of students. This move will also result in enhanced staff collaboration and expertise within the PEER program as both classrooms will be in the same building, and will also have benefits in logistical and operational efficiency.

Taken as a whole, these programmatic changes are designed to bring stability to each of these programs by addressing not only current enrollment, but anticipate future needs. Recognizing the impact that these changes can have on students and families, we are committing to keeping these changes in place until such time as we need to contemplate larger-scale redistricting across elementary schools as a whole.

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 direct impact on student learning. Where possible, consideration was also given to reducing positions anticipated to be vacant as a result of known retirements, resignations, or transfers.

Special Education Reorganization

Add 1.0 FTE Preschool Classroom Teacher

Add 1.48 FTE Preschool Instructional Aides

Move Preschool WABA Classroom from Pine Hill to Downey

As identified in previous budget cycles, there is a critical need to increase the capacity of the Westwood Integrated Preschool program to meet growing student enrollment and their level of service needs. The district currently has three integrated preschool classrooms located at Westwood High School, as well as one preschool WABA classroom, located at Pine Hill. Our integrated preschool classrooms have consistently had enrollment in excess of DESE regulations, which limit preschool classroom size to fifteen (15) students; this issue continues to exist for all three classrooms in the current 2025-2026 school year.

The FY'27 budget proposes adding a fourth integrated preschool classroom, which requires one additional teacher (1.0 FTE) and two additional instructional assistants (1.48 FTE). As discussed in the previous section, this additional integrated classroom will be located at Downey along with the preschool WABA classroom.

Note: The change in the location of the preschool WABA program is not reflected in the budget tables because the Teacher continues to be in Cost Center 380, but changes building assignment. The Instructional Aides will continue to be budgeted in Cost Center 390.

Add 1.0 FTE FOCUS Teacher at Pine Hill

The FOCUS program at Pine Hill provides intensive, direct, specialized instruction for students in grades K-5. This program serves students with complex, co-occurring disabilities that significantly impact language, learning, motor development, and social connections, requiring them to receive specialized instruction for the majority of the school day. The FOCUS student cohort is growing, with thirteen (13) students anticipated for Fall 2026. This increase in enrollment means that the program has exhausted its current space capacity and can no longer effectively implement its specialized programming. In addition to the need for additional space, the program also needs an additional 1.0 FTE teacher to continue to meet the needs of students in this in-district program.

Move 1.0 FTE PEER Teacher from Downey to Martha Jones

The proposal to move a PEER classroom, currently located at Downey, to Martha Jones where a PEER classroom already exists allows for improvement in student experience and instructional efficiency. This move allows us to improve age grouping alignment, with a younger grades and older grades classroom, where the younger grades teacher can focus on the unique social, emotional, and early academic needs for students within their cohort, and the older grades teacher can focus on increased academic demands and social dynamics of students. This move will also result in enhanced staff collaboration and expertise within the PEER program as both classrooms will be in the same building, and will also have benefits in logistical and operational efficiency.

Add 0.6 FTE Pine Hill Psychologist

In the FY'25 budget, as Hanlon and Deerfield were consolidated into Pine Hill, there was a reduction of a 1.0 FTE psychologist, and the addition of a 1.0 FTE adjustment counselor. As student needs have evolved at Pine Hill, our adjustment counselor has been required to work almost exclusively with students on IEPs, and the school has not been able to adequately address the needs of general education students. The addition of the 0.6 FTE psychologist will enable required IEP services at Pine Hill to be delivered, while allowing the adjustment counselor to work with general education students, consistent with the approach in other elementary schools in the district.

Add 0.5 FTE Elementary Student Services Department Head

As identified in the district's recent special education program review, there is a need to bring greater consistency and oversight of special education processes across the district. While the recommendation in the audit to create Team Chair positions in each school is not currently financially viable, the recommended interim measure of restructuring the Student Services Department Head positions at the elementary level is part of the proposed FY'27 budget in furtherance of the goal of ensuring greater consistency and oversight. The net result of this change at the elementary level is that there will be one department head for Pine Hill and one department head for the other three elementary schools. In conjunction with this change, the position of Preschool Director/Out-of-District Coordinator will continue as a 1.0 FTE.

Reduce 1.0 FTE Thurston MS Special Education Teacher

In the FY'26 budget, an additional adjustment counselor was hired at TMS, providing greater support to the Therapeutic Learning Center (TLC) program. The addition of this position has proven to be successful, and in conjunction with a schoolwide assessment of how special education services can be delivered and staff can be deployed in a more efficient manner, we are able to reduce 1.0 FTE without compromising student support.

Reallocate Related Service Providers (Elementary Speech 5.4 FTE and Elementary Psychologists 4.6 FTE)

Note: This change moves Related Service Providers from a school-based allocation in the

operating budget to an allocation across Elementary Schools. This allows for more nimble reassignment of staff in response to school and student needs. A reallocation across levels (Preschool, Elementary, Middle, and High) may be under consideration in future budget cycles.

Additional Staffing Changes

Add 0.4 FTE High School Wellness Teacher

This addition is the second phase of a two-year plan to ensure that all high school students take Wellness classes throughout each year of their high school experience. This complements the addition of a 0.6 FTE in the FY'26 budget, and ensures that all students at WHS experience physical and social-emotional health benefits from wellness education, while also ensuring that they meet local and state graduation requirements.

Add 0.8 FTE English Learner (EL) Teacher

During the 2025-2026 school year, the state conducted a review of our English Learner (EL) programming in the district. The review identified areas of non-compliance in our educational service delivery model for our EL students that need to be addressed as a required corrective action. The addition of a 0.8 FTE EL teacher will allow us to meet the English language acquisition needs of our students, while ensuring compliance with state requirements.

Reduce 1.0 FTE Director of Social-Emotional Learning

Given the incredibly challenging fiscal climate, the district is no longer able to financially sustain the current district-level director position for social-emotional learning. We remain committed to the importance of social-emotional learning as evidenced by its inclusion as a core part of our Strategy for District Improvement, and by the continuation of identified Staff Equity Leaders in each school. However, this reduction will have an impact on the success that current structures have had in supporting implementation and coordination of the district's SEL, anti-bullying, and advisory curricula, support for teachers in dealing with challenging situations, and efforts at all levels to ensure a culture of student belonging. Throughout the spring, we will be identifying how remaining structures can be able to best support this continued work.

Reduce 3.0 FTE Elementary Classroom Teachers

As discussed in the previous section, the impact of the net reduction of three classroom teachers at the elementary level is that there will be one grade level in each elementary building that is up to two (2) students above class size guidelines: Grade 4 at Downey, Grade 1 at Martha Jones, Grade 2 at Pine Hill, and Grade 5 at Sheehan.

Reduce 1.0 FTE High School Math Teacher

In the 2025-2026 school year, WHS currently offers the equivalent of 52 full-year sections of mathematics, spanning Algebra I through Multivariable Calculus. A 1.0 FTE reduction will bring the department to approximately 49 full-year sections next year. To mitigate the impact of this reduction on class size, partial FTE may be restored to Mathematics from the Science department, where math-certified staff are currently teaching Engineering and Computer

Science courses. This adjustment allows the Mathematics department to sustain effective core instruction and intervention models with manageable increases in average class size. As a result of the shift in staffing back to Math from Science, science electives will also see slightly larger class sizes.

Reduce 1.0 FTE Elementary Instructional Technology Coach

In the FY'25 budget, the district added a fourth Instructional Technology Coach (ITC) at the elementary level. This provided for one ITC at each elementary school, and allowed for the creation of a weekly elementary Digital Literacy and Computer Science (DLCS) "special" for all students in Grades 2-5. In addition to their role teaching the DLCS class, these staff members also serve the dual purpose of providing coaching and professional development for teachers to integrate technology into the classroom. As a result of this reduction, the district will transition to a shared-staffing model consisting of 3.0 FTE positions to support the four buildings. To ensure the DLCS curriculum remains a high-quality component of the elementary experience, the district will restructure schedules to prioritize direct student instruction. While this ensures all students continue to receive standards-aligned instruction in digital literacy and computer science, the shared-resource model will result in a reduced capacity for classroom-embedded coaching and teacher professional development.

Reduce 0.38 FTE Science Materials Support Position

As elementary science instruction requires the use of a variety of instructional materials that are unique to the content area, this partial FTE has provided district-wide support to teachers for the delivery of science lessons. With the reduction of this position, the functions will need to be absorbed by existing staff.

Reduce 1.0 FTE High School Custodian

This reduction eliminates a High School position that was vacant for a portion of the FY'26 budget year. The Facilities Department has been able to maintain buildings in spite of a staffing vacancy this year. In order to function without this position on a more permanent basis, the department will have to ensure that future vacancies are posted and filled without delay, and the department will need to manage staff performance as well as absenteeism so that the staffing reduction does not impact teaching and learning and does not drive excess overtime expense.

Budget Line Item Consolidation of Elementary Specialists (7.1 FTE Literacy, 6.5 FTE Math)

Consistent with our district's strategic priorities of implementing a system of targeted academic support, and deepening our culture of data-based decision making, the FY'27 budget includes a consolidation of existing elementary literacy and math specialists into one line for each content area. The change does not have a financial impact on the budget, and does not change the number of FTEs in specialist positions across the district.

The intent of this change is to allow for the reallocation of elementary specialists across schools, based upon an analysis of student needs as informed by our universal screening tools in literacy and math. By making a consolidated budget line, it gives us greater flexibility in the timing for

when we can make staffing allocations, and can use multiple sets of student screening data in order to best inform staff assignments for the 2026-2027 school year.

Capture of Professional Staff Retirement Savings

In the collective bargaining agreement signed with the Westwood Teachers Association in spring 2025, a provision was added that incentivized staff to provide notification if they planned to retire at the end of the school year. With a notification deadline of October 15, this allowed us to capture retirement turnover savings in building the FY'27 budget that we would not have been able to actualize previously.



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

The Westwood Public Schools is committed to meeting the needs of all 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 our students in-district. In FY’26, fewer 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.

While many students in Westwood remain in-district, tuition and transportation continue to be large expense categories. The following tables represent the budgets 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 \$1.3 million and discussing Town-funded tuition and transportation in the absence of this \$1.3 million would provide an incomplete picture. The impact of tuition costs on the operating budget is discussed in the next section of this document.

Tuition	FY’26	FY’27	Difference
Residential Tuition	367,286	317,839	(49,447)
Day Tuition	1,573,623	2,407,283	833,660
Collaborative Tuition	410,295	427,516	17,221
Tuition Total	2,351,204	3,152,638	801,434

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.

Transportation	FY'26	FY'27	Difference
Out-of-District SPED Transportation	629,156	780,930	151,774
In-District SPED Transportation	431,417	469,072	37,655
Summer Out-of-District SPED Transportation	69,092	66,226	(2,866)
Summer In-District SPED Transportation	45,677	75,159	29,482
Transportation Total	1,175,342	1,391,387	216,045

In the proposed FY'27 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'27, the state's Operational Services Division instructed districts that they should budget for a 3.04% increase in tuition costs next year; this is after a 3.67% increase in FY'26, 4.69% increase in FY'25, and a 14% increase in FY'24. While the 3.04% is an improvement over the past three years, there are some special education schools that have applied for exemptions and it is understood that their increases could exceed 20%.

This year, after reviewing our needs and our student placements, we are budgeting for a \$801K tuition increase. This is partially mitigated by an increase in our Circuit Breaker funding in the amount of \$100K, for a net impact on the Town budget of \$701K.

Finally, in addition to tuition and assumptions about Circuit Breaker, we are also budgeting for a \$216K increase in transportation costs, of which \$189K is for school year transportation and \$27K is for IEP-driven Extended School Year transportation. The additional expense is to be expected due to the 4% increase in our special education van contract and due to changing student placements.

The District also maintains a line for the purchase of "Contracted Services" in Special Education, which had been historically underfunded. However, no increase to this line is recommended in the FY'27 budget.

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.

Due to historical underfunding, several years ago the Contracted Services line was increased by \$85K and the district contemplated a four-year structured adjustment of this line. Since then expenses continued to exceed budget, but in FY'26 this was primarily driven by the need to hire contractors to fill unanticipated vacancies in Instructional Aides and Applied Behavioral Analyst (ABA) positions. We anticipate that a concerted effort on recruitment as well as collective bargaining will improve hiring and retention.

Finally, the District may make changes to the way that it deploys contracted services in FY'27 in response to the Special Education program review. An analysis of the Contracted Services line will continue to be conducted annually in coming years and after the recommendations of the Special Education program review are implemented.



WHAT ARE THE NON-SALARY BUDGET CHANGES?

Increase in Special Education Tuition and Transportation: \$917,478

The changes to Student Services expenses are shown in the table above to be a net \$1.02M 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 \$918K. This difference is explained by an increase of approximately \$100K to the Circuit Breaker offset, explained in detail later in this narrative.

Increase in Yellow Bus Transportation: \$48,688

In FY '26, the District is in the first of two option years in its transportation contract with Connolly Bus Company. The FY'27 increase of nearly \$49K in the Town budget 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, and is absorbing an additional increase of nearly \$25K. The net increase in the overall budget is \$73K.

Increase in Athletic Facility Rental: \$24,750

This increase allows the Athletic program to cover existing costs. The current budget for Athletic Facilities Rental is \$44K. The expenses have increased in particular for Canton Ice House, which is under new ownership. The District will be issuing an open bid for the Canton Ice House rental, which is currently costing \$46K through a fixed price contract that expires this year. We have been told that the cost could be as much as \$61K based on the current market rates. In addition, the District pays for green fees at Brookmeadow Country Club and pays for gym time at Brodericks Gymnastics. The cost of the green fees and gym time is about \$10K.

Reduction in Athletic Supplies and Materials: (\$14,734)

This is an accounting decrease that does not adversely impact the overall budget for Supplies and Materials, which remains unchanged at \$68K. Town funds required for Athletic Supplies and Materials will decrease by \$14K while the athletic fee offset will increase by \$14K.

Reduction in Conferences & Meetings, Dues & Memberships, and Other Expenses: (\$9,845)

In the FY'27 operating budget, the District is implementing an across-the-board 5% cut to lines that fund conferences, meetings, memberships, and other expenses. Whereas these lines do impact staff and their professional growth, the majority of funds are in central office cost centers. In spite of the tight operating budget, the District made a decision to protect funding for educational supplies and materials since these lines impact instruction more directly and since the purchasing power of these budget lines has already been eroded due to inflation in recent years.

WHAT ARE THE CHANGES IN REVENUE ASSUMPTIONS IN FY'27?

The District leverages external revenue sources and user fees to cover a portion of its operating budget increases.

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 District receives a Circuit Breaker reimbursement for prior year costs.

In FY '27, we increased the Circuit breaker contribution to tuition as a result of a new methodology for applying Circuit Breaker funding in the operating budget. Circuit Breaker funds can be extremely variable from year-to-year, and can be impacted by both changes in student populations and the position of the state budget. Put simply, rather than applying the FY'26 prior year Circuit Breaker receipts exactly as they were received, in the FY'27 proposed operating budget we are taking prior year receipts but supplementing them. The supplemental funds come from pushing forward excess receipts from FY'26 by prepaying tuition, and borrowing from future Circuit Breaker receipts by using some of the FY'27 funds as they arrive. This has the effect of “flattening” the contribution of Circuit Breaker to the operating budget and buffering the budget against the impact of large swings in Circuit Breaker funding. This method continues to be conservative, as more than 94% of the Circuit Breaker offset to tuitions in FY'27 will consist of funding that received by the District before the start of FY'27.

It is our intent to continue to “flatten” Circuit Breaker in coming years by deploying excess receipts forward or backward to supplement years in which Circuit Breaker receipts are low, while maintaining a broadly conservative approach to the funds that is defined by ensuring a preponderance of funds are in hand before the start of the fiscal year in which they will be needed. This approach is designed to reduce the volatility of Circuit Breaker funding, and bring more year-to-year budget stability.

User Fees

The revenue assumptions include an approximately 4% increase to Bus Fees and Athletic Fees, in line with the guidance established by the School Committee in December 2023.

The proposed increase will adjust the annual Bus Fee from \$290 to \$300 annually, with a family cap increased from \$870 to \$900. The Athletic Fee will increase from \$320 per sport at the High School (\$480 for hockey; \$160 at the Middle School; \$320 for MS Football) to \$334 per sport at the High School (\$501 for hockey; \$167 at the Middle School; \$334 for MS Football). The Athletic Fee family cap will increase from \$1280 to \$1336.

Finally, this budget includes a 4% 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 \$12.16/hour to \$12.65/hour) for all programs. Since the District is also opening a new Preschool classroom, there is an assumption of increased revenue through additional peer model seats for

students without IEPs whose families pay tuition. The anticipated revenue from the additional classroom is \$33K.

Families will continue to be eligible for fee reductions for Bus Fees, Athletic Fees, and Preschool Tuition based on financial need.

Together these fees will generate \$71K which will be applied to the operating budget and used for buses, athletic expenses, and Preschool teacher salaries.

State and Federal Grants

In FY'26, the Westwood Schools allocation through the Special Education IDEA grant decreased by \$178K and the allocation through the IDEA Early Childhood grant decreased by \$1K. This was a departure from prior years, when funding has been more steady, or fluctuated by +/- \$30K at the most. This year's grant funding has created a shortfall in the operating budget for FY'26 since both grants are used to cover salaries of Instructional Aides who work in Special Education settings. While the District has a plan to address current-year expenses by using one-time sources of funding, the broader volatility in federal grant funding is a concern for future years. The FY'27 operating budget is built on the conservative assumption that these grants will be funded at the newly reduced level that we observed in FY'26. In order to fill the hole in the budget without reducing services to students with IEPs, the operating budget backfills the shortfall in grant funding.

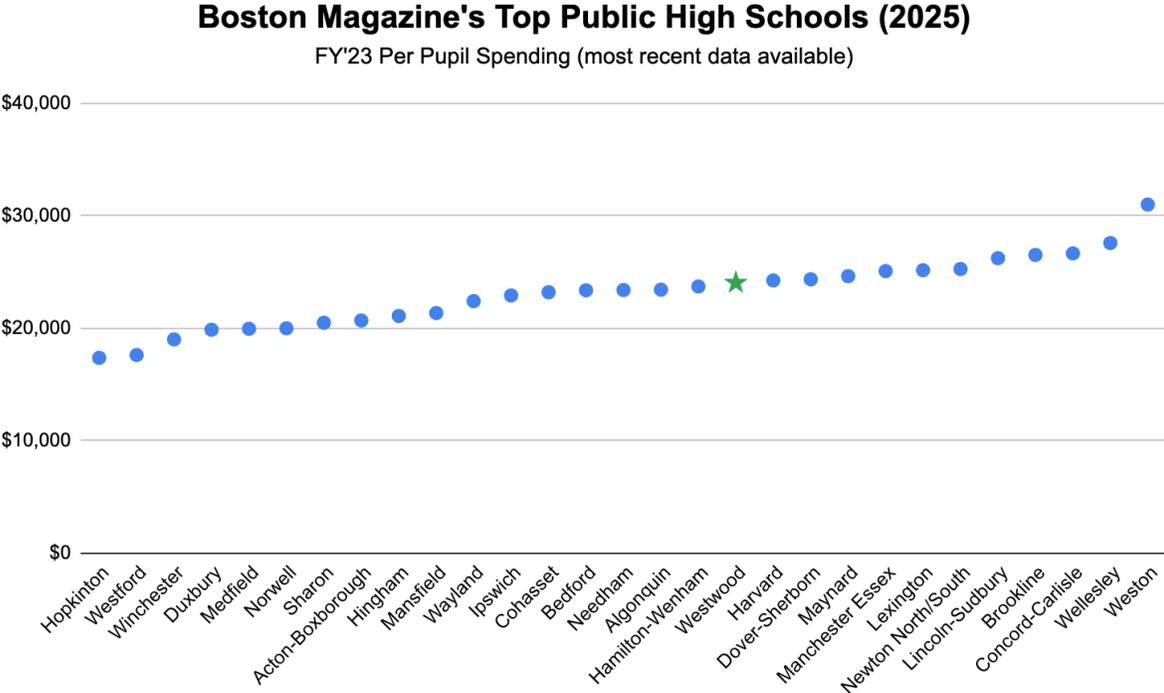
The METCO grant for FY'26 decreased by nearly \$8K and the District is similarly adjusting the FY'27 operating budget offset to reflect the FY'26 current year grant. The District reorganized METCO staffing to better leverage grant funds in FY'26. Therefore, the shortfall in METCO grant funding will not drive a reduction in current staffing levels. Instead of backfilling the shortfall in grant funding, the \$8K reduction has been absorbed through a reduction in the supplies and materials budget.

The federal Title II Teacher Quality grant which is used to issue stipends to teachers who offer professional development courses had been reduced by \$4K over fiscal years FY'23 through FY'25, but it regained the \$4K in FY'26. In the FY'27 operating budget the increase is applied to the staff development and curriculum coaches line in Curriculum & Instruction and relieved the district from the need to backfill that line.

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 2025. The financial data presented is from the MA Department of Education website and reflects FY'23 spending, the most recent data that is available.



From the data above:

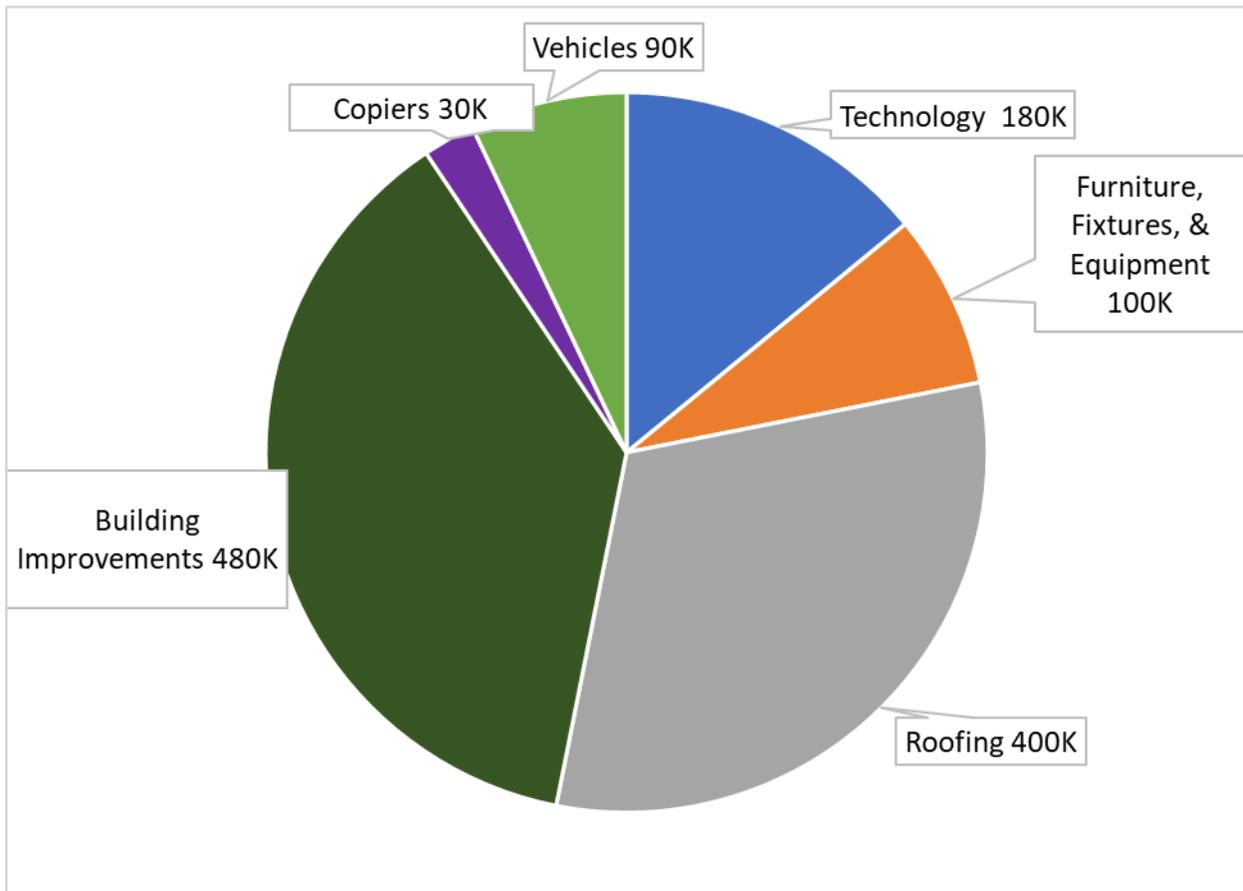
- The state average per pupil expenditure is \$21,377.
- The mean per pupil expenditure for districts on this list is \$23,134.
- The median per pupil expenditure for the districts on this list is \$23,407.

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'27?

The FY'27 Capital Budget covers technology upgrades, large purchases such as vehicles and furniture, as well as facilities improvements in HVAC, roofing, and other areas. The total annual budget for these capital expenditures has historically been steady from year-to-year, but in FY'27 the Town has been able to allocate \$1.28M for the schools, an increase over the \$1.14M allocated last year. We evaluated priorities in the context of ongoing capital projects as well as short-term needs.

The allocation of the \$1.28M capital budget:



Technology

The FY'27 annual capital budget sets aside \$180K for Technology. 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 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 few years are FY'27 (767K), FY'28 (287K), FY'29 (181K), FY'30 (224K). The district currently has a balance of \$500K set aside for Technology, and will be able to combine this funding with the FY'27 annual capital allocation to make necessary purchases next year. The FY'27 refresh cycle purchases will be larger than typical due to the number of devices that were purchased during the pandemic in FY'20 and FY'21. Overall we are well positioned relative to our device refresh schedule if we continue to set aside funds for these purchases in coming years.

Furniture, Fixtures, and Equipment and Vehicles

The District set aside \$150K for Furniture, Fixtures, and Equipment (FF&E) last year, which was larger than the prior year allocation of \$67K. With these funds, we were able to invest in science furniture and equipment and replaced seating in the High School cafeteria. Due to competing priorities the FY'27 annual capital budget proposes to fund FF&E at a more typical amount of \$100K. Several requests for FF&E were heard from principals during the budget cycle conversations in preparation for FY'27. Requests included a new Public Address (PA) system, replacement of library and cafeteria furniture, and more.

Funds have been set aside in the current fiscal year for the purchase of a multi-function student activity bus and at least one passenger van for use by the Westwood Schools for after-school activities as well as small group travel during the school day. In addition, in FY'27, it is anticipated that we will need to replace the "food truck," a 2016 Ford 450 used by the Food Service Department for transporting food between the central kitchen at the High School and the Elementary and Middle School kitchens. The FY'27 annual capital budget sets aside \$90K for supporting the purchase of vans and/or the food truck.

Building Improvements, HVAC, and Roofing

The FY'27 annual capital budget allocates funding for Building Improvements and Roofing. Since capital funds are able to be rolled year-to-year, the District evaluated current balances for these areas before determining funding priorities. It was determined that HVAC balances were sufficient to cover near-term needs, and FY'27 annual capital funds were more critically needed in areas of building improvements and roofing.

The Dore + Whittier Master Plan (2025) involved consultation of experts in multiple disciplines, including plumbing and mechanical engineering, to assess the condition of boilers, hot water tanks, rooftop HVAC units, pumps, univents, fans, chillers, and other major equipment to develop a 5-year replacement schedule. Dore + Whittier's Master Plan also assessed fire panels, electrical panels, and security as well as building envelope improvements related to masonry, windows, and floors. The FY'27 annual capital

budget sets aside \$480K for Building Improvements and the Dore + Whittier Master Plan is informing decisions about summer capital projects in this area for FY'27.

The District conducted an infrared roof moisture study for all buildings a few years ago and as a result replaced the Thurston modular roof in FY'26. This project at Thurston as well as ongoing work on the High School roof restoration have depleted reserves. Therefore, the FY'27 annual capital budget sets aside \$400K for Roofing. This will enable us to complete the High School roof restoration, respond to immediate roofing repair needs, as well as undertake the next high priority roof replacement.

Other Capital Requests

At the Annual Town Meeting, voters will also be able to support two additional capital requests for the Westwood Schools that fall outside the annual capital budget.

The first is a request for \$200K for Thurston HVAC improvements. This investment will permit the district to reduce the risk of pipe failure, through a partial pipe replacement in a section with more observed corrosion such as the boiler room. It may also be allocated to other projects that reduce the near-term risk of HVAC failures or that make the building systems more reliable.

The second request is for \$180K to replace phone controllers at the High School. The equipment at this building receives and relays incoming phone calls to all school buildings and is reliant on a server and controller that are outdated and require replacement. A failure in this server or controller would impair the district's ability to respond to calls and compromise the strength of our safety and security protocols. It is also the intent to replace the High School paging or public announcement (PA) system at the same time.



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'27 budget, we were able to create an additional preschool classroom, fund additional student mental health support at Pine Hill, and complete the second phase of the wellness teacher addition at Westwood High School, all identified as future requests in the FY'26 budget executive summary.

Priority requests for future budgets are identified below:

- **Enrollment-Driven Increase in Elementary Classroom Teachers**
The current FY'27 budget exceeds class size guidelines in one grade level in each of the four elementary schools. In order to bring class sizes within guidelines for future budgets, this will require additional staffing of elementary classroom teachers.
- **Expansion of Middle School World Language and Health**
The expansion of World Language to Grade 6 students has been identified as a future priority, consistent with the recommendations of the district's recent World Language curriculum review. In addition, our district's priority of ensuring proactive support for students' mental health and wellness needs would be furthered by an expansion of Health at the middle school level. This requires a deeper examination of middle school programming and scheduling, and should be contemplated in the FY'28 budget cycle.
- **Other Recommendations from Ongoing Curriculum Reviews**
The district is currently engaged in a K-5 review of literacy curriculum, and implementation of future recommendations aligned with current literacy research will have an impact on future budget cycles. In addition, the district is also in process for curriculum reviews in performing arts, visual arts, and guidance.
- **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.

- **Utility Costs**

As discussed elsewhere in this executive summary, utility costs are level funded for FY'27. For FY'28 and beyond, the impact of the town's new electricity contract and the activation of the solar canopy at Westwood High School will need to be analyzed to determine if future budget allocations for utility costs need to be adjusted. We continue to be proud of our approach to energy use in the district, as increases in utility rates are mitigated by our use of solar power.



**IS THIS THE FINAL FY'27 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'26 to FY'27, *inclusive of revolving funds and grants*. The differences between this table and the table on Page 9 of this Executive Summary are explained by the changes to our offsets, such as increases or decreases in Circuit Breaker or grants. 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'26 Budget	Proposed FY'27 Budget	Incremental Change (\$)	Incremental Change as %
Total Salaries	52,303,416	53,747,284	1,443,868	2.76%
Non-Salary	10,678,669	11,787,898	1,109,229	10.39%
Special Education	4,168,397	5,185,875	1,017,478	24.41%
Utilities	1,284,682	1,284,682	-	0%
Facilities	964,335	964,183	(153)	(0.02%)
All other non-salary	4,261,225	4,353,158	91,903	2.16%
TOTAL	62,982,085	65,535,182	2,553,097	4.05%

