

FY'24
Revised Proposed
Budget

March 9, 2023

FY'24 Budget Development: A very challenging year

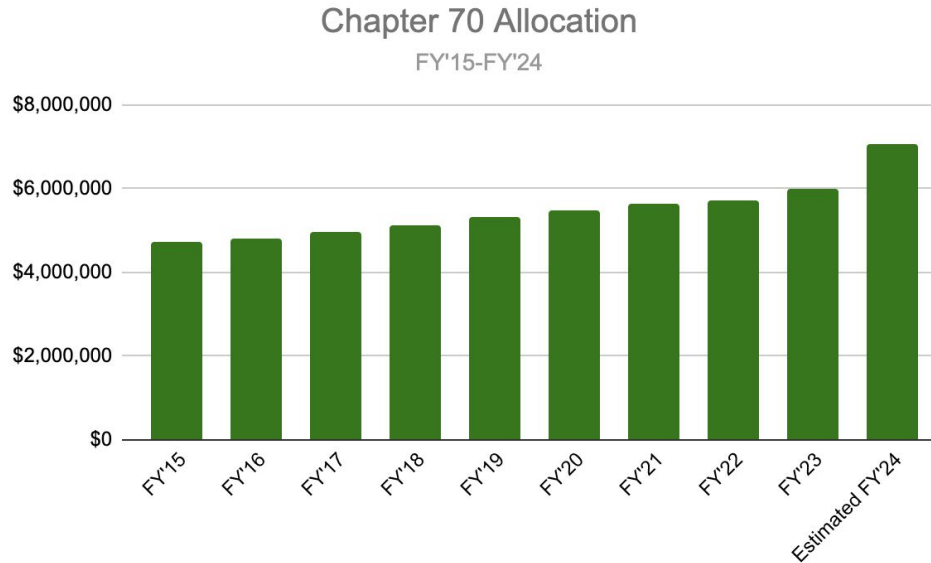
- **Increased costs due to inflationary pressures. For example,**
 - heating fuel costs - 30% increase over FY'21 (budget was not increased last year)
 - bus contract - 7.4% increase in FY'23 (budgeted 3%), 7% increase in FY'24
 - SPED transportation contract - 10% increase in FY'23 (budgeted 3%), 4% 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
 - *Information about tuitions rates has been issued*
- **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
 - *IA contract ratified; Tentative agreement with WTA; ABA negotiations in progress*
 -

FY'24 Budget Development: A very challenging year

- Budget was developed using multiple strategies:
 - Increase to offsets
 - Increase in user fee revenue
 - Making our best assumptions about contract settlements
 - Reduction in staff
 - Working collaboratively with the Town

New, positive information about estimated revenue:

- Gov. Healy's proposed state budget has been released.
- Chapter 70 **estimates** (state aid to schools) has been released.



Revised FY'24 Proposed Budget (incorporating Chpt. 70 increase)

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

Revised FY'24 Proposed Budget (incorporating Chpt. 70 increase)

| | | |
|--|-----------|---------------------|
| FY'23 Budget | | \$51,762,397 |
| Increase salaries for existing personnel (contractual) | | \$2,345,683 |
| Net Change Faculty/Professional Positions | (2.25) | (\$175,990) |
| 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 | (.25 FTE) | |
| TOTAL FY'24 RECOMMENDED BUDGET | | \$54,743,565 |

How is the increased Chapter 70 aid incorporated?

| | |
|---|------------------|
| Restore staffing cuts proposed at February SC meeting and fund salary increases for teachers and paraprofessionals | \$363,508 |
| Eliminate the use of one-time IDEA grant funding for FY'24 paraprofessional salaries | \$200,000 |
| Fund 1.2 FTE Elementary Adjustment Counselor positions with recurring funds, rather than one-time ESSER III grant funding; reallocate to one-time expenses in Curriculum and Instruction cost center | \$85,000 |
| Total | \$641,508 |

Solves problems in FY24....

and creates a much improved position for FY'25

- By not relying on one-time grants to fund positions, avoid creating structural deficits that would have to be addressed in FY'25.
- Savings from positions that can be reduced in FY'25 due to consolidation of Hanlon and Deerfield will be available to fund agreed upon contractual salary increases in FY'25 and lessen the risk of needing to make staff cuts going forward.

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.

- ❖ **Reduce .4 FTE High School Social Studies Teacher: (\$10K)**

- ❖ **Reduce .1 FTE Professional Development Coordinator**

- Based on anticipated changes in teaching assignments, we are able to make these reductions without increasing class sizes or impacting student elective choices.

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.

Revenue Assumptions

- **Increases in user fees (Increase by \$216K)**
 - Bus fees, athletic fees, and preschool tuition
- **Circuit Breaker Offset (Increase by \$400K)**
 - FY'24 budget raises the Circuit Breaker offset from \$705K 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 \$16K)**
 - \$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~~

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**

