



# WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

Lemma Jn-baptiste

Director of Finance & Operations

To: Tim Piwowar, Superintendent  
Date: October 12, 2023  
Subject: Operating Budget Report for period ending September 30, 2023

The table below provides a view of the spend rates in FY'24 vs. FY'23 at the end of Q1.

Expense Category	FY'24 Committed at Q1	FY'23 Committed at Q1
Professional Salaries	9.5%	13.2%
Clerical Salaries	21.0%	13.5%
Other Salaries	15.0%	16.7%
Contracted Services	77.9%	89.6%
Supplies	22.9%	27.5%
Other Expenses	84.8%	99.6%
<b>Overall</b>	<b>20.6%</b>	<b>23.8%</b>

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

### *Salary Accounts*

This year, due to the calendar year, we have only issued two paychecks to teachers, whereas last year at the end of the first quarter we had issued three paychecks. This has a substantial impact on our salary lines since professional salaries are approximately 80% of all budgeted salaries and 65% of the entire budget.

While clerical salaries were underspent last year due to vacancies, we are projected to be on budget in clerical salaries this year. We needed to hire a General Education aide when we opened a Kindergarten class at the Martha Jones School. Otherwise, we appropriately planned for instructional positions and other salaries. However, we continue to encounter challenges in hiring and retaining staff due to labor market impacts, particularly in support positions (aides, ABA's, food service, and substitutes).

### *Non-Salary Accounts*

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

The *Contracted Services* category is where we budget for contracted instructional support services as well as professional development providers and transportation vendors. Here, Student Services is slightly over budget (8% this year) but much less so than in the past (last year, it was

112% over budget in the first quarter). We are carrying two contracted vendors in this line to address short-term student needs, but the Student Services team has dramatically reduced our reliance on vendors to fill vacancies by making an aggressive effort to fill positions. Last year we had 9 contracted ABA's at a cost of 64-70K each that were charging this line.

In transportation, we believed that we entered the year with an appropriate allocation for Special Education transportation. We currently anticipate only about 16K in unbudgeted costs from in-district and out-of-district transportation. However, we contracted for two yellow buses for ESY, which put our summer transportation lines over budget by 22K. This month, we will be discussing whether we need to address transportation needs in the same way next summer.

In the area of *Other Expenses*, our tuition is on budget. We have seen a shift in placements, as we do every year. Our day and residential lines are over budget by nearly 200K, but our collaborative tuition is under budget by 215K (the report shows 350K, but there is a 120K expense that will be posted this week).

From a risk standpoint, we continue to anticipate volatility in our Special Education costs due to the services required. In addition, we are welcoming new students with educational and transportation needs that are not yet fully understood.

In Facilities, we have had a particularly busy summer attending to building needs and much of our operating budget funds are committed at this point. We have encumbered funds for all our "on call" service contracts, such as the HVAC, plumbing, carpentry, and electrical. While we continue to maintain our buildings and prepare for the heating season, we will now shift our focus to planning for next year's capital projects.

### *Summary*

While our overall spending rate is lower than last year, at 20.6% as opposed to 23.8%, this nearly \$2M gap is explained by the timing of paychecks, and the remainder is attributable to normal variation in the rate at which we encumber non-salary funds. From a fiscal standpoint, we are currently operating in line with budget.

EXHIBIT 1

## DISTRICT BUDGET COMMITTED AT Q1

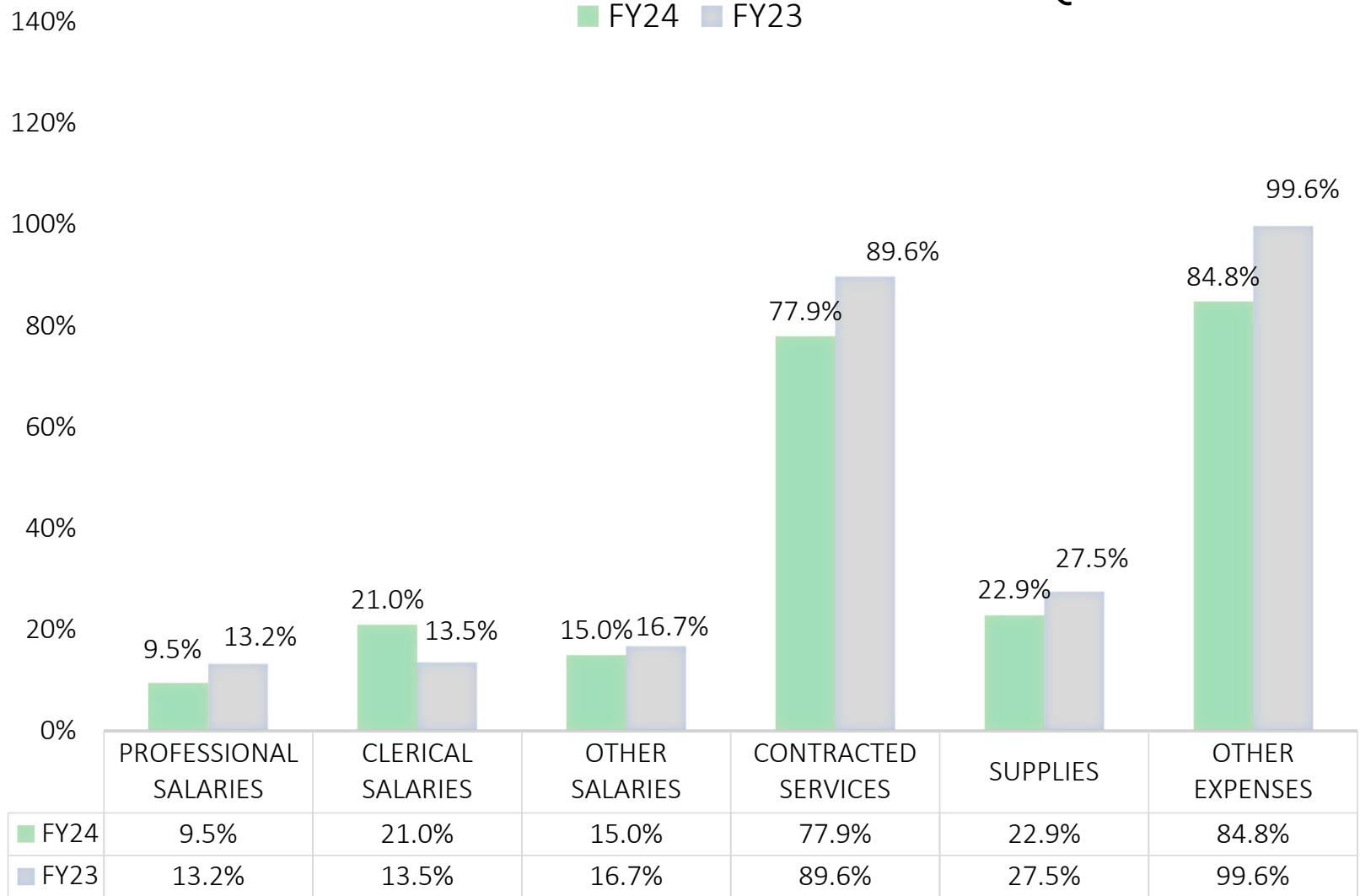


EXHIBIT 2 - ONE PAGE SUMMARY

FY24 Q1 OPERATING BUDGET  
HIGHLIGHTS

July 1 - Sept 30

EXPENSE CATEGORY	FY24 Town	FY24 Offset	FY24 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
<b>PROFESSIONAL SALARIES</b>									
Teaching	28,824,748	269,924	29,094,672	2,424	2,454,017	0	2,456,441	26,638,231	8.4%
Principals / Admin	2,581,259	135,915	2,717,174	40,654	613,875	0	654,529	2,062,645	24.1%
Other Professional Staff (3)	6,842,925	348,882	7,191,807	13,038	597,213	731	610,981	6,580,826	8.5%
<b>CLERICAL SALARIES</b>									
Administrative Assistants	1,613,517	126,773	1,740,290	17,923	347,710	0	365,633	1,374,657	21.0%
<b>OTHER SALARIES</b>									
Paraprofessionals	2,264,913	1,090,181	3,355,094	0	303,985	0	303,985	3,051,109	9.1%
ABA's	1,716,053	0	1,716,053	0	315,583	0	315,583	1,400,470	18.4%
Substitutes	385,150	0	385,150	0	29,670	0	29,670	355,480	7.7%
Facilities and Custodial	2,091,556	96,000	2,187,556	0	486,555	0	486,555	1,701,001	22.2%
Tech Support Specialists	177,201	0	177,201	18,967	20,212	0	39,179	138,022	22.1%
<b>CONTRACTED SERVICES</b>									
Transportation (Regular)	1,197,026	643,132	1,840,158	1,218	0	1,068,508	1,069,726	770,432	58.1%
Transportation (Special Ed)	765,275	69,728	835,003	0	27,283	775,646	802,929	32,074	96.2%
Student Services	339,929	127,035	466,964	0	77,764	428,175	505,940	(38,976)	108.3%
Facilities Maintenance	647,264	0	647,264	0	273,028	386,572	659,600	(12,336)	101.9%
Other Contracted Services (2)	647,200	61,733	708,933	0	326,854	137,148	464,002	244,931	65.5%
<b>SUPPLIES</b>									
Instructional Supplies	551,968	84,900	636,868	545	165,857	169,247	335,649	301,219	52.7%
Textbooks	241,074	0	241,074	0	48,092	90,265	138,357	102,717	57.4%
Instructional Technology	127,097	0	127,097	0	26,307	16,126	42,434	84,663	33.4%
Utilities	1,287,182	104,000	1,391,182	0	45,363	0	45,363	1,345,819	3.3%
Other Supplies (3)	237,109	0	237,109	0	32,145	8,298	40,442	196,667	17.1%
<b>OTHER EXPENSES</b>									
Tuition (Collaborative)	15,663	633,505	649,168	0	56,750	242,063	298,813	350,355	46.0%
Tuition (Private Day and Residential)	1,418,213	274,309	1,692,522	0	145,352	1,735,379	1,880,731	(188,209)	111.1%
Professional Development	226,598	6,650	233,248	0	111,475	52,774	164,249	68,999	70.4%
Small Furniture and Equipment	291,219	0	291,219	0	143,838	73,443	217,281	73,938	74.6%
Other Expenses (4)	253,426	0	253,426	0	25,051	57,795	82,846	170,580	32.7%
<b>TOTAL</b>	<b>54,743,565</b>	<b>4,072,667</b>	<b>58,816,232</b>	<b>94,769</b>	<b>6,673,977</b>	<b>5,242,171</b>	<b>12,010,916</b>	<b>46,805,316</b>	<b>20.4%</b>

SUMMARY BY TYPE	FY24 Town	FY24 Offset	FY24 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
Salary	46,497,322	2,067,675	48,564,997	88,505	5,168,818	731	5,258,054	43,306,943	10.8%
Non-Salary Expense	8,246,243	2,004,992	10,251,235	6,264	1,505,159	5,241,440	6,752,862	3,498,373	65.9%
<b>TOTAL</b>	<b>54,743,565</b>	<b>4,072,667</b>	<b>58,816,232</b>	<b>94,769</b>	<b>6,673,977</b>	<b>5,242,171</b>	<b>12,010,916</b>	<b>46,805,316</b>	<b>20.4%</b>

20.4 % COMMITTED

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