



# WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

Lemma Jn-baptiste

Director of Finance & Operations

To: Tim Piwowar, Superintendent  
Date: April 12, 2024  
Subject: Operating Budget Report for period ending March 31, 2024

The table below provides a view of the spend rates in FY'24 vs. FY'23 at the end of Q3.

Expense Category	FY'24 Committed at Q3	FY'23 Committed at Q3
Professional Salaries	59.5%	61.4%
Clerical Salaries	68.7%	69.7%
Other Salaries	70.9%	77.3%
Contracted Services	108.4%	130.6%
Supplies	66.1%	77.4%
Other Expenses	101.6%	122.6%
<b>Overall</b>	<b>67.6%</b>	<b>72.2%</b>

Whereas last year we faced significant fiscal pressures, at the end of the third quarter the operating budget is currently in a balanced position overall.

### *Salary Accounts*

This year, at the third quarter, we have only issued 15 paychecks to teachers, whereas last year it was 16 paychecks. This has an impact on our salary lines since professional salaries are approximately 80% of all budgeted salaries and 65% of the entire budget. Whereas this had a larger effect in the first quarter, the impact is fading. Across professional, clerical, and other salaries, 61.6% of our salary lines are expended vs. 64.1% last year.

We are 74K over budget in custodial overtime, which is significantly driven by the opening of the Pine Hill School and associated impacts. However, our department has also had vacancies which have offset this salary expense.

As you may recall, this year we needed to add two General Education aides in Kindergarten classes due to unanticipated enrollment, and we increased our ELL teacher from .9FTE to 1.0FTE to accommodate student needs. Our budget will absorb these costs and these positions were built into FY'25 budget.

We continue to encounter challenges in hiring and retaining staff, 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. Last year was a very different year.

In FY'23 we observed significant inflationary impacts and were paying several unanticipated tuitions due to changes in student placements. We received 125K in Extraordinary Relief from the state, but this only absorbed some of the cost. In order to close the fiscal year, we needed to use 866K from the Special Education reserve that had been built up through allocations at Town meeting and our school-based Medicaid claiming efforts.

In FY'24 our building maintenance expenses are 255K over budget. Many expenses that are appropriate for our capital budget have already been charged there, so this may reflect a true increase in the costs of services, including the cost of contracted labor for maintenance of HVAC units, or specialists for inspection of elevators and programming of security systems.

Our expenditure on Homeless Transportation is 49K to date, and this is an area that is not budgeted in our Operating Budget. At Town meeting last year, residents approved an allocation of 100K toward Homeless Transportation expenses and we may need to use those funds to absorb this year's unanticipated cost.

Whereas the Blue Hills assessment is paid by the Town, through our Operating Budget we paid 35K in tuitions at Norfolk County Agricultural School for Westwood students attending that program. Internally, we have discussed identifying a count of students that are applying for the school, in order to more accurately budget for this in coming years.

Student Services, which pays for short-term and specialized services through contractors, is over budget in this area by ~375K, close to what we predicted last quarter. We have observed that contracted vision and hearing services have increased notably in cost, and there was an increase in cost associated with the Aspire contract which provides consultation to the PEER Program during its expansion phase. We also brought in a clinical psychologist to consult in the district in a response to increasing mental health needs. The deficit in this line was double this size in prior years and this expense area has long been underbudgeted.

In the area of *Other Expenses*, our tuition is only slightly over budget, by ~184K. This is not out of the ordinary as we have seen a shift in placements.

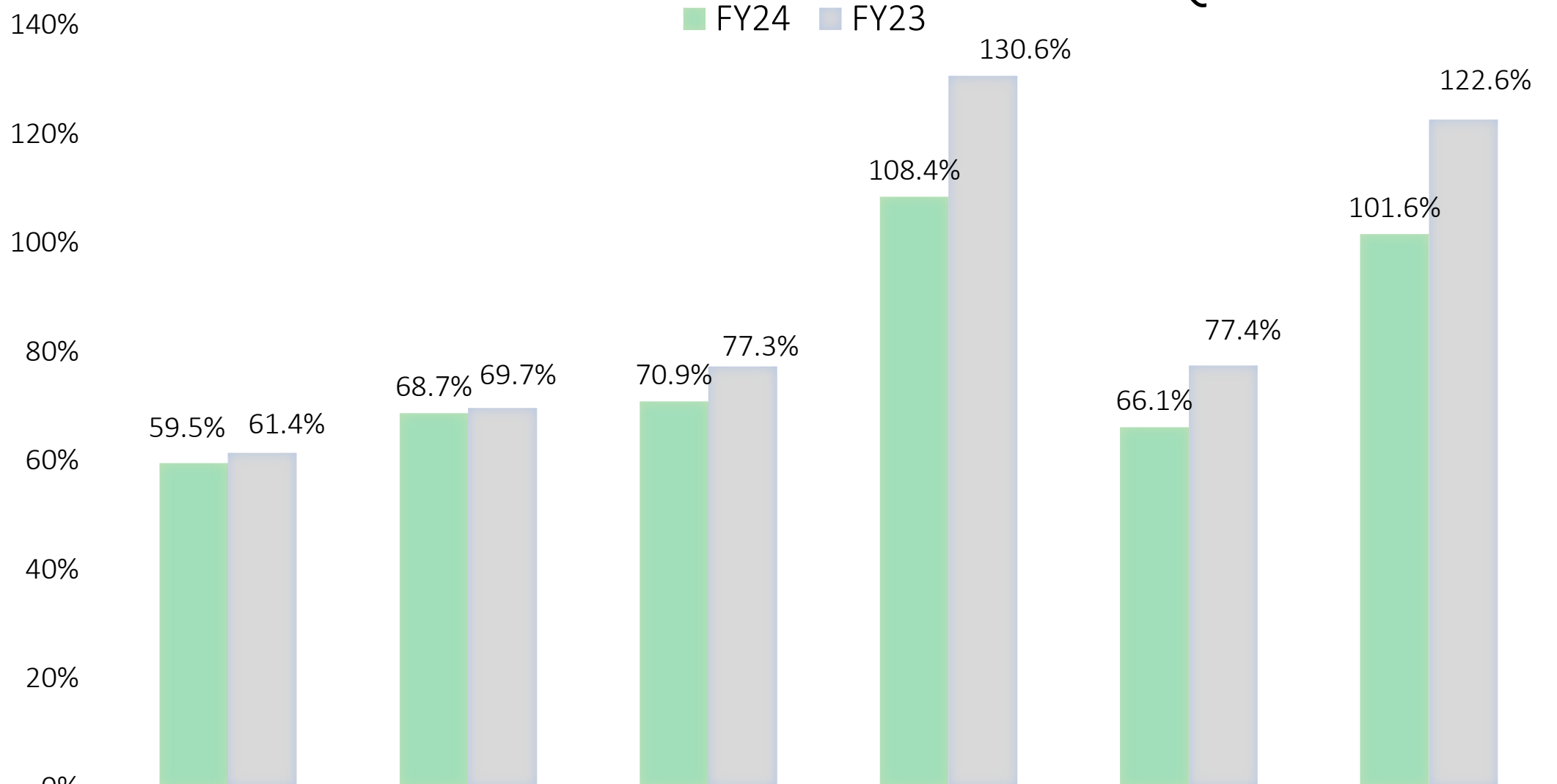
Finally, in professional development (53K over) and instructional technology (62K over), we are observing a pattern of cost pressures due to rising subscriptions, consultant fees, and memberships. This has eroded the purchasing power of departments. Some of this is offset by a reduced reliance on textbooks (95K available).

### *Summary*

There should be no challenges to closing this fiscal year. At the same time, last year's extreme fiscal pressure should not provide false assurance. From a fiscal standpoint, we are currently

operating just within budget, with some observed inflationary cost pressure that we will continue to monitor in non-salary expense lines.

# DISTRICT BUDGET COMMITTED AT Q3



	PROFESSIONAL SALARIES	CLERICAL SALARIES	OTHER SALARIES	CONTRACTED SERVICES	SUPPLIES	OTHER EXPENSES
FY24	59.5%	68.7%	70.9%	108.4%	66.1%	101.6%
FY23	61.4%	69.7%	77.3%	130.6%	77.4%	122.6%

EXHIBIT 2 - ONE PAGE SUMMARY

FY24 Q3 OPERATING BUDGET  
HIGHLIGHTS

July 1 - Mar 31

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	210,049	16,775,719	0	16,985,768	12,108,904	58.4%
Principals / Admin	2,581,259	135,915	2,717,174	116,154	1,836,698	0	1,952,852	764,322	71.9%
Other Professional Staff (3)	6,842,925	348,882	7,191,807	248,507	4,035,414	0	4,283,921	2,907,886	59.6%
<b>CLERICAL SALARIES</b>									
Administrative Assistants	1,613,517	126,773	1,740,290	51,294	1,144,289	0	1,195,583	544,707	68.7%
<b>OTHER SALARIES</b>									
Paraprofessionals	2,264,913	1,090,181	3,355,094	144,935	2,179,249	0	2,324,184	1,030,910	69.3%
ABA's	1,716,053	0	1,716,053	0	1,207,304	0	1,207,304	508,749	70.4%
Substitutes	385,150	0	385,150	0	379,878	0	379,878	5,272	98.6%
Facilities and Custodial	2,091,556	96,000	2,187,556	190,267	1,343,516	0	1,533,783	653,773	70.1%
Tech Support Specialists	177,201	0	177,201	0	97,839	0	97,839	79,362	55.2%
<b>CONTRACTED SERVICES</b>									
Transportation (Regular)	1,197,026	643,132	1,840,158	542,412	940,940	247,176	1,730,527	109,631	94.0%
Transportation (Special Ed)	765,275	69,728	835,003	0	599,639	224,834	824,473	10,530	98.7%
Student Services	339,929	127,035	466,964	0	509,874	330,567	840,441	(373,477)	180.0%
Facilities Maintenance	647,264	0	647,264	0	658,918	243,437	902,354	(255,090)	139.4%
Other Contracted Services (2)	647,200	61,733	708,933	29,600	460,988	90,043	580,630	128,303	81.9%
<b>SUPPLIES</b>									
Instructional Supplies	551,968	84,900	636,868	13,781	499,656	67,582	581,020	55,848	91.2%
Textbooks	241,074	0	241,074	0	127,975	17,106	145,081	95,993	60.2%
Instructional Technology	127,097	0	127,097	94,100	89,990	5,399	189,489	(62,392)	149.1%
Utilities	1,287,182	104,000	1,391,182	0	709,737	0	709,737	681,445	51.0%
Other Supplies (3)	237,109	0	237,109	3,792	103,534	8,047	115,373	121,736	48.7%
<b>OTHER EXPENSES</b>									
Tuition (Collaborative)	15,663	633,505	649,168	121,001	183,840	134,401	439,242	209,926	67.7%
Tuition (Private Day and Residential)	1,418,213	274,309	1,692,522	532,275	842,043	712,430	2,086,748	(394,226)	123.3%
Professional Development	226,598	6,650	233,248	696	243,972	41,623	286,291	(53,043)	122.7%
Small Furniture and Equipment	291,219	0	291,219	0	155,453	12,282	167,735	123,484	57.6%
Other Expenses (4)	253,426	0	253,426	0	155,479	34,180	189,659	63,767	74.8%
<b>TOTAL</b>	<b>54,743,565</b>	<b>4,072,667</b>	<b>58,816,232</b>	<b>2,298,861</b>	<b>35,281,943</b>	<b>2,169,107</b>	<b>39,749,911</b>	<b>19,066,321</b>	<b>67.6%</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	898,487	28,999,906	0	29,898,392	18,666,605	61.6%
Non-Salary Expense	8,246,243	2,004,992	10,251,235	1,400,375	6,282,037	2,169,107	9,851,519	399,716	96.1%
<b>TOTAL</b>	<b>54,743,565</b>	<b>4,072,667</b>	<b>58,816,232</b>	<b>2,298,861</b>	<b>35,281,943</b>	<b>2,169,107</b>	<b>39,749,911</b>	<b>19,066,321</b>	<b>67.6%</b>

67.6 % 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