



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

Lemma Jn-baptiste

Director of Finance & Operations

To: Tim Piowar, Superintendent
Date: October 10, 2024
Subject: Operating Budget Report for period ending September 30, 2024

The table below provides a view of the spend rates in FY'25 vs. FY'24 at the end of Q1.

Expense Category	FY'25 Committed at Q1	FY'24 Committed at Q1
Professional Salaries	9.5%	9.5%
Clerical Salaries	21.9%	21.0%
Other Salaries	15.4%	15.0%
Contracted Services	90.0%	77.9%
Supplies	24.8%	22.9%
Other Expenses	68.8%	84.8%
Overall	20.4%	20.4%

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

Salary Accounts

This year, as with last year at this time, we have issued two paychecks to teachers and have issued seven paychecks to full-year staff.

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). In professional positions, our net positive turnover (the difference between budgeted and actual salaries) is about 400K. However, we have already spent 44K out of a budget of 62K for long term substitutes, and we have this year in particular needed additional staff to support schools as they cover leaves of absence and vacancies. For example, having an extra 0.6FTE adjustment counselor and the overlap of a Special Education teacher for a few months will permit continuity of service and facilitate transitions between staff at the Middle School.

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. In this area, we have committed 90% of our funds, whereas we only committed 78% at the end of the first

quarter last year. This can be explained by an accounting difference. Two purchase orders totaling about 500K in transportation expense were not yet encumbered last year on the bus revolving and METCO budgets. This year, we are fully encumbered and we have accounted for all known expenses in this report. In Student Services, we are tightly managing our contracted service providers and are operating within budget, at 76% committed. This is an improvement over last year, when we were 108% committed. The *Contracted Services* category also include Special Education van transportation, which is 17K or about 2% over budget across in-district and out-of-district transportation.

In the area of *Other Expenses*, we have seen a shift in placements as we do every year but we are operating within budget. From a risk standpoint, we continue to anticipate volatility in our Special Education costs due to the services required.

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 seen significant cost escalation in maintenance and service subscriptions for our facilities, which we will evaluate as we budget for FY'26. 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

The overall Operating Budget spend rate of 20.4% is the same as it was at the end of the first quarter last year. This is a coincidence as the line-by-line budget data does show subtle shifts. Nonetheless, it assures us that we are currently operating in line with budget.

EXHIBIT 1

DISTRICT BUDGET COMMITTED AT Q1

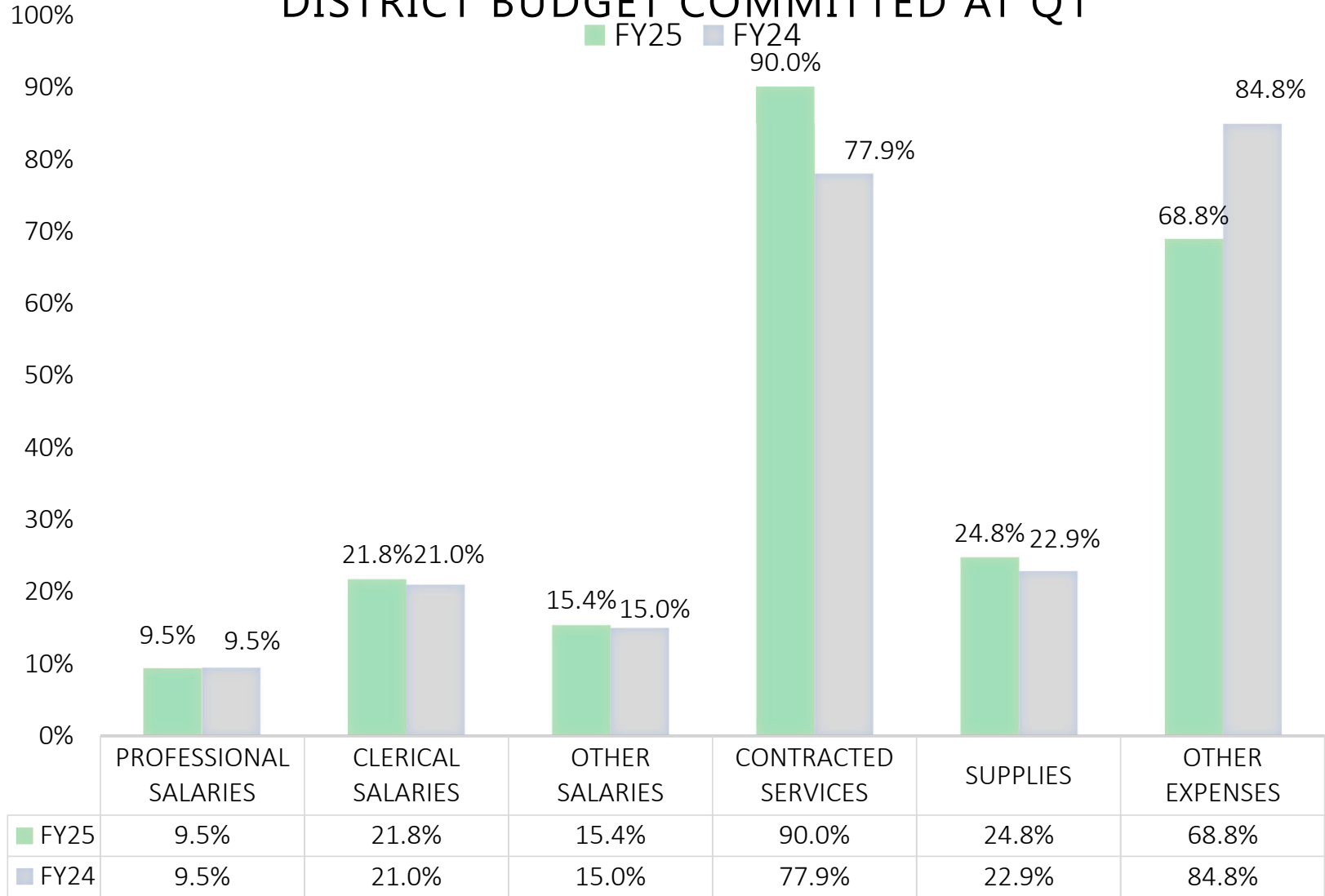


EXHIBIT 2 - ONE PAGE SUMMARY

FY25 Q1 OPERATING BUDGET
HIGHLIGHTS

July 1 - Sept 30

EXPENSE CATEGORY	FY25 Town	FY25 Offset	FY25 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
PROFESSIONAL SALARIES									
Teaching	29,802,677	213,710	30,016,387	340	2,490,005	0	2,490,345	27,526,042	8.3%
Principals / Admin	2,783,105	154,020	2,937,125	41,873	660,748	0	702,621	2,234,504	23.9%
Other Professional Staff (3)	7,323,233	321,194	7,644,427	5,015	642,541	0	647,556	6,996,871	8.5%
CLERICAL SALARIES									
Administrative Assistants	1,531,838	126,773	1,658,611	17,916	343,033	0	360,949	1,297,662	21.8%
OTHER SALARIES									
Paraprofessionals	2,550,895	1,173,560	3,724,455	0	311,630	0	311,630	3,412,825	8.4%
ABA's	1,679,095	0	1,679,095	0	281,811	0	281,811	1,397,284	16.8%
Substitutes	400,764	0	400,764	0	73,277	0	73,277	327,487	18.3%
Facilities and Custodial	2,168,304	143,500	2,311,804	0	573,498	0	573,498	1,738,306	24.8%
Tech Support Specialists	166,554	0	166,554	12,753	22,728	0	35,481	131,073	21.3%
CONTRACTED SERVICES									
Transportation (Regular)	1,239,273	657,747	1,897,020	601,268	0	1,104,515	1,705,783	191,237	89.9%
Transportation (Special Ed)	1,017,858	69,728	1,087,586	0	3,684	1,101,106	1,104,790	(17,204)	101.6%
Student Services	339,929	127,035	466,964	0	38,490	314,688	353,178	113,786	75.6%
Facilities Maintenance	647,264	0	647,264	0	317,994	263,486	581,480	65,784	89.8%
Other Contracted Services (2)	663,527	0	663,527	13,253	355,129	173,693	542,075	121,452	81.7%
SUPPLIES									
Instructional Supplies	552,968	35,700	588,668	0	149,989	137,389	287,378	301,290	48.8%
Textbooks	240,074	0	240,074	0	63,907	81,934	145,841	94,233	60.7%
Instructional Technology	118,770	0	118,770	0	38,068	24,478	62,546	56,224	52.7%
Utilities	1,262,182	82,500	1,344,682	0	63,658	0	63,658	1,281,024	4.7%
Other Supplies (3)	237,109	0	237,109	0	64,310	3,275	67,585	169,524	28.5%
OTHER EXPENSES									
Tuition (Collaborative)	67,921	333,505	401,426	0	32,563	276,327	308,891	92,535	76.9%
Tuition (Private Day and Residential)	1,199,020	544,843	1,743,863	0	84,741	1,254,675	1,339,416	404,447	76.8%
Professional Development	226,348	1,650	227,998	1,413	99,225	4,618	105,257	122,741	46.2%
Small Furniture and Equipment	291,219	0	291,219	0	164,584	43,442	208,026	83,193	71.4%
Other Expenses (4)	253,676	0	253,676	0	23,328	23,165	46,492	207,184	18.3%
TOTAL	56,763,603	3,985,465	60,749,068	693,831	6,898,941	4,806,791	12,399,563	48,349,505	20.4%

SUMMARY BY TYPE	FY25 Town	FY25 Offset	FY25 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
Salary	48,406,465	2,092,757	50,499,222	78,986	5,399,271	0	5,478,257	45,020,965	10.8%
Non-Salary Expense	8,357,138	1,892,708	10,249,846	614,845	1,499,670	4,806,791	6,921,306	3,328,540	67.5%
TOTAL	56,763,603	3,985,465	60,749,068	693,831	6,898,941	4,806,791	12,399,563	48,349,505	20.4%

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