

Wayland Public Schools Superintendent's FY25 Recommended Budget

Questions submitted by School Committee Members:

1. *p. 23 - "Recalibrated expense allocations across all elementary schools to approximately \$289 per student"...what was the expense allocation previously? What drove the change?*

Since FY21, enrollment has shifted and changed at Loker and Happy Hollow elementary schools while the instructional non-personnel budgets have remained relatively level during that period.

In FY21, Loker enrolled 357 students and in FY25 enrollment is projected at 375 students, a net increase of 18 students. At Happy Hollow, FY21 enrollment was 361 students and in FY25 enrollment is projected at 335 students, a net decrease of 26 students. Claypit Hill's enrollment has remained level, shifting by 5 students during that period.

As enrollment changed, the instructional supplies and materials budget remained fairly level. This created a gap in per pupil funding allocation at Loker and Happy Hollow. As a result, funding allocation of instructional supplies and materials became uneven between the two schools. The FY24 budget allocation reflected a per pupil allocation at Loker at \$232.00 per student and at Happy Hollow, the per pupil allocation calculated to \$333.00 per student. The FY25 instructional supplies budget was recalibrated so that all elementary schools' per pupil allocation is approximately \$297.00.

2. *p. 29 - Athletics:*
 - a. *Can you remind us how the Athletics revolving account supplements the budget and what is paid out of the revolving account?*

The following categories of expenses are budget in the Athletics revolving account and financial information on prior years' expenditures, current year revised budget and FY25 Recommended Budget can be found on page29 of the budget publication:

- Officials
- Contracted Services
- Other Supplies

- b. *In the past we have seen a list of expenses per team and what is increasing/decreasing by team. Is it possible to see that for FY25?*
3. *The Athletic Director compiled the following summary of cost per athlete per team for WHS and WMS, and fees associated with participation in each sport:*

School/Team	Estimated Cost per Athlete	2023		School Fee	Outside Fee
		Female	Male		
WHS					
Alpine Ski	\$726.36	14	14	\$300.00	
Baseball	\$1,175.44		27	\$300.00	
Basketball (boys)	\$889.39		38	\$300.00	
Basketball (girls)	\$1,408.21	24		\$300.00	
Crew (boys and girls)	\$0.00	36	37	\$0.00	\$1,500.00
Cheerleading Fall	\$466.89	18	1	\$300.00	
Cheerleading Winter	\$491.36	14		\$300.00	
Cross Country (Co-ed)	\$539.47	15	23	\$300.00	
Field Hockey	\$1,199.46	24		\$300.00	
Football	\$992.39		80	\$300.00	
Golf (Co-ed)	\$902.79		14	\$300.00	
Ice Hockey (boys)	\$576.92		13	\$0.00	\$1,200.00
Ice Hockey (girls)	\$1,071.43	7		\$0.00	\$1,200.00
Lacrosse (boys)	\$863.24		33	\$300.00	
Lacrosse (girls)	\$813.91	35		\$300.00	
Nordic Ski (Co-ed)	\$351.81	12	20	\$300.00	
Sailing (Co-ed)	\$0.00	6	14	\$0.00	\$600.00
Soccer (boys)	\$476.11		65	\$300.00	
Soccer (girls)	\$542.93	57		\$300.00	
Softball	\$1,139.48	23		\$300.00	
Swim and Dive (Co-ed)	\$904.29	47	29	\$300.00	
Tennis (boys)	\$615.67		21	\$300.00	
Tennis (girls)	\$808.06	16		\$300.00	
Track, Spring (Co-ed)	\$317.55	63	53	\$300.00	
Track, Winter (Co-ed)	\$747.14	26	10	\$300.00	
Volleyball (boys)	\$1,415.40		20	\$300.00	
Volleyball (girls)	\$745.59	37		\$300.00	
Wrestling	\$721.64	1	35	\$300.00	
WMS					
Cross Country	\$179.82	24	32	\$125.00	
Field Hockey	\$352.11	19		\$125.00	
Boys Soccer	\$371.67		18	\$125.00	
Girls Soccer	\$371.67	18		\$125.00	
Girls Basketball	\$668.46	13		\$125.00	
Boys Basketball	\$557.50		12	\$125.00	
Softball	\$514.62	13		\$125.00	
Baseball	\$514.62		13	\$125.00	
Track	\$142.50	39	45	\$125.00	
Volleyball	\$446.00	15		\$125.00	

4. p. 32 - "Non-personnel: \$403,734, 6.06% Decrease over FY24" - On the chart on p.33 this looks like a 6.06% increase. Am I comparing the right percentages and if so, are they saying different things?

The subtitle on page 32 should read "Increase" over FY24, not Decrease over FY24. The subtitle has been corrected and a correct version of the FY25 Recommended Budget publication has been uploaded to the School Committee's January 10, 2024 meeting folder.

5. p. 34 - Where is the double Supt salary we are paying for FY24 reflected?

Page 34 reflects the *Revised* Budget for FY24, not the *Projected* Budget for FY24. The Revised Budget column reflects funding transferred taken place during this fiscal year. Funds have not been transferred into the Superintendent account yet, as it will require School Committee approval to move savings generated this year from program and school-based personnel budgets. The FY24 budget transfer will be requested during the Quarter 2 Financial Report presentation scheduled to be presented to the School Committee at the beginning of February.

By not filling the following Central Office positions in FY24 the district has been able to pay for second superintendent salary:

- FTE Director of Teaching & Learning
- FTE Facilities Custodial Supervisor
- .50 FTE Facilities Administrator Assistant

In FY25, the 1.0 FTE Director of Teaching and Learning position has been reallocated to become the WMS 1.0 FTE Special Education Leadership Support position. The 1.0 FTE Facilities Supervisor was reallocated to pay for a projected increase in building repairs, building maintenance, and a small portion of the new school bus contract to avoid asking for additional funds.

6. p. 36 - Are we planning to hire a custodial supervisor or is that going unfunded in FY25?

The Custodial Supervisor position is unfunded for FY25. Through the reallocation of Central Office duties and adding additional hours for administrative support, we believe we can meet the district's needs in FY25.

7. p. 36 - Can you remind us how the EL coordinator position is working (where does it fall...is it with Christina at Loker) for FY25? And does that equate with the .2 reduction of the asst principal at the elementary level?

The English Language Acquisition Coordinator's role is budgeted at .20 FTE, which appears on page 36 within the English Language Acquisition Program budget (Program Dir. account). The .20 FTE was shifted from the Assistant Principal position at Loker Elementary School.

8. p. 45 - When do you think we will have an EOY balance again in the circuit breaker account to carry forward? And assume the reimbursement is so much greater in FY24 and FY25 than previous years due to the increase in OOD students?

We are expecting to end the year with a zero balance in the Circuit Breaker Reimbursement fund in FY24. All funds are expected to be allocated and spent on FY24 services.

The FY25 Circuit Breaker Reimbursement amount applied against FY25 tuition expenses totals \$305,000. The increase is estimated to range between \$333,000 and \$391,000. Given the complexity of the Circuit Breaker formula and uncertainty of State funding, a conservative reimbursement estimate was applied against FY25 special education out of district expenses. The calculation used to project a reimbursement amount used FY24 services costs for the 33 students who were determined eligible by the Department of Elementary and Secondary Education in

FY23, which was the basis upon which DESE used to calculate the FY24 reimbursement levels. The increase in costs this year for this cohort of 33 eligible students is higher because in FY24 tuition costs increased by 14%. This year we are providing Out of District services to 37 students, which means a portion of costs associated with these additional students could contribute to a higher reimbursement level than reflected in the budget.

- 9. Trying to reconcile the overall percentage budget increase of 6.01% with the detail in the budget book...the salary reserve transfer is reflected in calculating the 6.01% increase but not on the detail pages (there us a note at the top of each detail page noting the salary reserve transfer is not reflected) right?*

Yes, the FY24 Revised Budget columns for all building and program tables **do not reflect the Salary Reserve Transfer. However, on page 21, the financial summary by DESE Function Code reflects the Salary Reserve Transfer at the bottom of the table.**

The Salary Reserve Transfer was approved on December 6 for WTA and WESA members. Salary increases and retro pay will become effective on February 8, 2024. All other unit transfers will be voted on by the Annual Town Meeting in the spring.

- 10. I understand Hockey is being added, with a \$15K/year phase in over 4 years. For all Wayland Varsity sports, is there a per athlete cost available per sport? Can it also be provided for Hockey at full \$60K funding? If there are any sports that are subsidized by private pay (crew?) can you please provide the cost per athlete broken out by the district and private?*

The Athletic Director compiled a summary of cost per athlete per team for WHS and WMS, and fees associated with participation in each sport. The chart detailing this summary is found on page 2 of this document.

- 11. In the PowerPoint I read: Created Human Resource Department: reallocated 1.0 FTE Administrative Assistant Support and elevated HR Administrator position. What is the net between the admin assistant support position and the HR administrator position?*

The net difference in salaries between the HR Administrator's FY25 salary and the HR Administrative Assistant's salary is \$43,190 (\$113,000-\$70,110). This is found on page 34 of the budget publication.

Please note: This question was intended to ask: "What is the difference in salary between the outgoing HR Manager and incoming HR Administrator, which is an elevated position. " The difference between the two salaries is \$20,000.

- 12. Please summarize the plan for Wayland Public Schools to absorb the cost of Ice Hockey, which will result in a reduction of participation fees charged to students.*

The AAC members heard from the Wayland Hockey Association about their struggle to provide all funding for the boys and girls ice hockey program since the early 1990's. The AAC members felt a plan should be developed for the Wayland High School athletics budget to incrementally absorb the cost of running our boys and girls hockey programs. The four year plan to absorb the cost of

ice hockey in the Athletics operating fund will follow the schedule below. By the end of the four years, Ice Hockey's participation fee is expected to decrease from \$1,200 to \$600:

- In the 2024-2025 budget, the High School will budget for \$15,000 to cover boys and girls ice hockey expenses. The Wayland Hockey Association will continue to cover the balance of expenses.
- In the 2025-2026 budget, the High School will budget for \$30,000 to cover boys and girls ice hockey expenses. The Wayland Hockey Association will continue to cover the balance of expenses.
- In the 2026-2027 budget the High School will budget for \$45,000 to cover boys and girls ice hockey expenses. The Wayland Hockey Association will continue to cover the balance of expenses.
- In 2027-2028 High School budget will cover all expenses for boys and girls ice hockey. At this time Wayland High School will charge a \$600 athletic fee for ice hockey participants.

13. What grades will a language based classroom be offered in SY25? Will the entrance and exit criteria for the classroom(s) be reviewed and revised? Based on the DESE required dyslexia screenings that started in 2023, has the district identified more students than in previous years? What are the numbers? What special education is provided to students that are identified as dyslexic at the elementary, middle, and high school levels? How does all of this impact the budget?

The Language-Based Program (LBC) will be extended from elementary to middle and high school. There is no budget impact as this will be accomplished by reallocating and using current staff.

The LBC program description, including entrance and exit criteria, will be completed this spring. With respect to the dyslexia screening, children identified as having weaknesses in any foundational skill have been provided tier 2 intervention through general education. Karyn Saxon would have more information on the numbers. We have not seen a rise in special education referrals to date due to the screening.

Depending on the impact of the dyslexia (mild, moderate, severe), intervention would consist of some level of explicit instruction using a research-based systematic multi-sensory approach to decoding and encoding, fluency, vocabulary, and comprehension strategies. Phonemic awareness is addressed at the younger ages.

The budget is built to support training of teachers in structured literacy practices and continued consult with Landmark Outreach for Schools.

14. Understanding that certain students will have specific needs that will need to be served out of district, have there been any cohorts identified that are at risk for OOD and can programs be built in district to save on budget in the long term?

The largest cohort of students at risk for out of district placement are students with significant social-emotional and mental health needs that impact their ability to attend school and function

in the school environment. The district is currently working to enhance the social-emotional programming at all levels to better serve students and keep students in district.

Questions asked during Presentation to Council on Aging, January 12, 2024

15. Is the budget in line with Town's Manager Guidelines for the FY25 Budget?

Yes, the Town Manager's Guidelines called for the following:

- 1.) Submit a *Level Service* budget for FY25
- 2.) *Beyond Level Service*, funding will be included for:
 - Full Day Kindergarten, \$400,000
 - Additional staffing due to enrollment, \$120,000
- 3.) In addition:

Continue an annual appropriation to Special Education Reserve Fund, \$150,000

The FY25 Recommended Budget is a Level Service Budget with no net increase in staffing and reflects a request \$535,769 to provide universal free full day kindergarten. Adopting FDK increases the district's Chapter 70 funding. In fact, had we adopted FDK last year, this year's Chapter 70 State Funding would have shown an incremental increase of \$893,000, which would have more than paid for the program. This increase was calculated by the Finance Director of the Department of Elementary and Secondary Education (DESE).

Each year the Chapter 70 funding formula changes slightly, driven by many variables including inflation factors, wage adjustment indexes, student enrollment, and student demographics. At this time, it's impossible to predict the exact level of Chapter 70 funding as the Legislators haven't made final decisions about some of the components that made up the funding formula.

16. Is there Professional Development allocated to increase literacy skills?

Yes. This year we contracted with Empowering Writers trainers to work with Grades 3-5 for two super Wednesday sessions. The focus was work on narrative and informational writing making explicit connections to texts students were reading. This was important as this is our first full year of implementing Empowering Writers. Simultaneously, Karyn Saxon led two super Wednesday sessions with our K-2 Educators focused on the latest Science of Reading Research and Practices based on the Science for Reading for Primary and Intermediate Grades Coursework she did through Hill Literacy. Karyn is now taking the next Science of Reading Graduate Course through HILL Literacy - *Digging Deeper into The Science of Reading*.

DATES & TOPICS

Understanding Reading Disorders

Wednesday, 1/10/2024, 3:30pm-6:00pm EDT

Literacy Development: Implications for Multilingual Learners

Wednesday, 1/31/2024, 3:30pm-6:00pm EDT

Digging into Word Learning

Wednesday, 2/14/2024, 3:30pm-6:00pm EDT

Digging into Spelling

Wednesday, 3/6/2024, 3:30pm-6:00pm EDT

Digging into Morphology

Wednesday, 3/20/2024, 3:30pm-6:00pm EDT

Digging into Comprehension

Wednesday, 4/10/2024, 3:30pm-6:00pm EDT

Reading-Writing Connection

Wednesday, 5/1/2024, 3:30pm-6:00pm EDT

The Brain and Learning

Wednesday, 5/15/2024, 3:30pm-6:00pm EDT

The Brain and Reading Assessments

Wednesday, 6/5/2024, 3:30pm-6:00pm EDT

Pulling It All Together II

Wednesday, 6/19/2024, 3:30pm-6:00pm EDT

This will inform the Elementary professional development offerings she provides next year as well as her regular ongoing work with elementary PLCs and reading specialists.

Additionally, many staff members are taking graduate courses based on their professional practice goals (and applying for course reimbursement from the district) including:

- A Closer Look at Dyslexia, Dysgraphia, and Dyscalculia
- Understanding Students with Dyslexia
- Using Guided Reading to Strengthen Students' Reading Skills, Grades 3-6
- Wilson Reading System Introductory Course
- Beyond the Basics: Specialized Assessment for Specialists
- Reading Disabilities and Assessment in Reading
- Using Technology to Support Sheltered English Immersion (SEI) in the Classroom
- AP English Literature APSI @ Fordham Online
- Reflective Reading
- Building Literacy and Social Emotional Learning through Read Alouds

Last week marked our final Super-Wednesday for the elementary schools. We will be sending out a Google survey to obtain feedback from faculty about this year's PD offerings and solicit input about PD needs for next year. We will use those results, combined with achievement data analysis, and our District Improvement Goals to center, drive, and shape the PD offerings for next year's in-service calendar and other summer learning.

17. What grants are we applying for and how are we collaborating with other districts to better leverage resources?

First, we received our entitlement grants -

Title I (Used for literacy tutors and summer math program),

Title IIA (Used for mentoring stipends),

Title III (Used for EL supplementary supplies, tutoring, and family engagement), and

Title IVA (Used for PD with a focus on- Safety, SEL, Anti-racism Training and AI).

Second, we also applied for and received a \$75,000 grant for Innovative Pathways Development and a \$16,000 Strengthening Career and Technical Education/Perkins grant to supplement that. These grants fund

- Innovations Pathways staffing,
- payments for teachers to participate in PD connected to the program, research and write grants, develop curriculum, and support potential after-school connections.
- software and a variety of materials to support the program.
- our panning of Part B of the Innovation Career Pathways Program for the Information Career Sector
- development of an engineering course around Urban Planning
- CGN - College Guidance Network offers all of our students and families equitable access to resources related to future planning, career exploration, and the admissions process.

Third, we just applied for a \$50,000 competitive Hate Crimes Prevention Grant (which has been now coded as “Awarded - pending funding approval”) that would provide funding for

- Active Bystander Training for WMS students through Jewish Family Services Metrowest
- Professional Development for staff, which will equip teachers with a powerful new teaching pedagogy to discuss divisive topics (local, national, global) in the classroom openly and constructively.
- Summer work curriculum development - to take the next steps with elementary social justice standards, further genocide and Holocaust education development, and lessons that build students’ skills for talking about difficult topics
- Stipends for building-based Equity leaders - to increase capacity
- Funding to leaders running affinity groups that meet after school
- Professional Development through the Center for Restorative Justice to integrate restorative approaches into daily practice to build SEL skills and nurture a positive school climate. This is essential before introducing restorative justice practice to process when harm has been done
- Funding for Anti-Bias protocol development

Finally, we receive an IDEA 240 & 262 Grant - Special Ed Entitlement Grant. These grants provide funding for the following:

- Teaching Assistants’ salaries for TCW through WHS
- Contracted Services for Landmark Language Program, McLean Hospital, and Professional Development related to Wilson Language Training
- Applied Behavior Analysis Tutor and Coaches to address disproportionality
- Instructional supplies and materials

One way we have explored collaboration with other Districts to better leverage resources is through our annual World Language Institute that will take place at Wayland High School, January 24th. We are excited to welcome Leslie Grahn to lead us in "Guiding Learners Along the Proficiency Continuum" and collaborate with colleagues from other districts. Our ability to charge other districts to attend helps us offset the costs of hiring this expert for PD.

We are beginning plans to potentially replicate this World Language Institute model with math educators inside and outside the District. We hope to bring in *Building Thinking Classrooms* expert(s) in 2024-2025 to follow up on a Wayland Math Educators *Building Thinking Classrooms in Mathematics - Grades K-12* book study this spring.

Questions raised by the Finance Committee in Public Session on Monday, January 8, 2024:

18. How was the FY25 school department budget created?

The FY25 Recommended Budget was shaped by the Town Manager's FY25 Budget Guidelines. The Town Manager's Guidelines called for the following:

- 1.) Submit a *Level Service* budget for FY25
- 2.) *Beyond Level Service*, funding will be included for:
 - Full Day Kindergarten, \$400,000
 - Additional staffing due to enrollment, \$120,000
- 3.) In addition:
 - Continue annual appropriation to Special Education Reserve Fund, \$150,000

Also influencing the budget was the School Committee's Budget Guidance:

"To fully support the academic and social/emotional growth of our students, while respecting the fiscal restraints facing Wayland residents and needs of other Town departments."

Lastly, the Wayland Public Schools District Improvement Goals shaped the FY25 Budget. A description of each can be found beginning on page 6 of the FY25 Recommended Budget and ending on page 15.

Outlined below are the ways in which the Leadership Team became engaged in developing the FY25 Budget:

- Consulted with school and district leaders to identify needs and priorities that align resources to our district goals.
- Calculated costs to comply with contractual obligations and legal mandates guided by projected enrollment, class sizes, and student needs.
- Maximized resources by restructuring, shifting, and reducing central office positions to invest in student services leadership support.
- Budgeted for all known out-of-district expenses paired with building the Special Education Reserve Fund for unanticipated expenses.
- Built a Level Service budget aligned with the Town Manager's FY25 Budget Guidelines and School Committee Budget Guidance.
- Worked collaboratively with Town through the process.

The District used the budget process to examine how we allocate the resources we currently have. While many costs in school districts are fixed (e.g. we have to offer third grade every year), there are opportunities within a level service budget to reallocate resources. For example, we are proposing the elimination of a central office administrator position in order to provide greater administrator support at the school level in student services. We have also proposed to expand

the time of our Director of Diversity Equity and Belonging (currently a 0.5 position) by reducing the time of another administrative position.

19. How is the FY25 personnel budget built?

Eighty-five percent of the Wayland Public Schools budget is comprised of personnel expenses. The approach to building the personnel budget is thoughtful, careful, and time consuming as it requires calculating costs staff member by staff members. Most employees in Wayland Public Schools funded by the operating budget fall within three different bargaining unit categories: WTA, WESA, Custodians. The remaining employees are designated as Non-Union. Each bargaining unit is governed by an agreed upon negotiated contract that defines how and what members are to be paid. A link to the WPS Bargaining Unit Contracts are found here: [WPS Bargaining Unit Contracts](#)

The approach to building the school department’s personnel budget begins with projected student enrollment, class sizes, and student needs. Then staffing positions, schedules, student groupings and FTEs are evaluated and sometimes adjusted to meet anticipated needs. Lastly, the personnel budget is built from the bottom up, person by person. Each staff member’s salary is aligned with the next year’s salary schedule. All other bargaining unit contractual obligations are reflected in the personnel budget, including but not limited to COLA, degree changes, step changes, longevity stipends, mentor stipends, and extracurricular stipends. Then each employee’s salaries and compensation is projected in alignment with the corresponding bargaining unit agreement to which the employee belongs.

It’s important to note that the COLA and other contractual agreements driving salaries in FY24 were budgeted in the Town’s Salary Reserve budget and not in the School Department’s Operating Fund. A comparison of the line by line FY25 salaries with FY24 salaries reflects a significant difference. The total difference is an estimated \$1,350,000 in COLA that rests in the Salary Reserve Account within the Town’s Budget. In December, a Special Town Meeting vote was made to transfer a portion of the funding to the School Department’s FY24 budget so that retro pay and salary increases could be issued. The salary transfer has not been completed yet. The adjusted FY24 budget does not yet reflect the salary transfer by line item within the school and districtwide program budgets. However, the Salary Reserve is reflected in the budget table for the total districtwide by DESE function code on page 21.

It is important to note that the FY24 negotiated COLA was a split increase of 2.5% for the first half of the year and 1.5% for the second half of the year for WTA, WESA, and Non-union contracts. (The custodian contract is under negotiation.) **The FY24 effective cost of this increase was 3.25%, however the actual salary increase at the end of FY24 reflected a 4.0% increase between July 1 and June 30.** The .75% remaining increase of the COLA settled in FY 24 is reflected in FY25’s salaries with the additional 3% COLA approved for FY25.

20. What are all the staffing adjustments reflected in the FY25 budget?

There are no net increases in FTEs in FY25. All personnel needs were met through the process of reallocating staff, supplies, services, and funds to meet projected needs in addition to realizing savings from staffing exchanges in FY24, accounting for known retirements, and by maximizing revolving account offsets, which are indirect costs

defined on page 44 of the budget publication. All personnel (and non-personnel) adjustments in the FY25 Recommended Budget are summarized below and appear before each section in the budget publication. Narrative describing the reallocation of funds to meet student needs through staffing are highlighted in bold text:

BUDGET DRIVERS AT A GLANCE:

The FY25 Recommended Budget is made up of Personnel and Non-personnel accounts. The Personnel budget, which makes up 90% of the total budget increase over FY24, is driven by the following factors:

Personnel Budget Drivers:

Personnel costs are shaped by Collective Bargaining Unit Agreements, student enrollment and class size, and student need:

- 3% COLA for WTA, WESA, Non-Union (FY24 COLA was an effective 3.25% with July 1 salaries at a 4% increase over FY24)
- 4 WTA Retirements, 1 District Administration Retirement
- 103 WTA Step Changes, 124 All Units
- 56 WTA Lane Changes, 66 All Units
- Longevity Stipends unbudgeted in FY24
- Student Enrollment Projections:
 - 2,735 PreK-12 Enrollment, decrease of (14) students
- School Committee's Guidelines for Elementary Class Sizes:
 - Kindergarten and Grade 1 - threshold of 21 students
 - Grades 2 and 3 - thresholds of 23 students
 - Grades 4 and 5 - threshold of 25 students
- Adoption of Full Day Kindergarten
- Addition of 2.0 FTE Special Education Leadership Support positions

ELEMENTARY SCHOOLS: KINDERGARTEN TO GRADE 5

BUDGET DRIVERS AT A GLANCE:

Total Elementary: FY25 Recommended Budget: \$18,244,891

- \$ Increase over FY24: \$2,154,018
- % Increase over FY24: 13.39%
- Projected Elementary Enrollment for FY25: 1255 students
- Projected Elementary Enrollment Decrease over FY24: (2) students
- Projected Elementary Classroom Sections in FY25: 61 classrooms, level with FY24
- Primary Function for Funding: Salaries, Services, Materials and Equipment for all Elementary Schools

Personnel: \$ 2,139,362, 13.59% Increase over FY24 (not including Salary Reserve Transfer)

- Met new bargaining agreement contractual obligations
- **Allocated portion of projected Circuit Breaker Reimbursement Increase to 1.0 FTE Special Education Leadership Support at Claypit Hill Elementary School**
- **Adoption of .50 FTE Health Wellness Teacher through reallocation of existing resources, such as personnel staffing exchange savings from FY24**
- Adjustments made in FY24 Budget such as funding longevity stipends and **.20 FTE Reading Teacher funded by 240 grant, through reallocation of existing resources, such as personnel staffing exchange savings from FY24**
- Application of Special Revenue Fund Offsets
- **Adoption of Full Day Kindergarten (New Initiative)**

Non-Personnel: \$14,656, 4.24% Increase over FY24

- Added software inflation factor
- Recalibrated expense allocations across all elementary schools to approximately \$289 per student

SECONDARY SCHOOLS, GRADES 6 TO 12

BUDGET DRIVERS AT A GLANCE:

- Total Secondary Level FY25 Recommended Budget: \$23,492,810
- \$ Increase over FY24: \$1,777,354
- % Increase over FY24: 8.18%
- Projected Secondary Enrollment for FY25: 1480 students
- Projected Secondary Enrollment Decrease over FY24: (12) students
- Athletic Program Participation: 1022 student athletes, level with FY24
- Primary Function for Funding: Salaries, Services, Materials and Equipment for all Secondary Schools and Athletics Program

Personnel: \$, 1,754,800, 8.33% Increase over FY24 (not including Salary Reserve Transfer)

- Met new bargaining agreement contractual obligations
- **Adopted .40 FTE grant funded WHS Innovations Pathway Teacher, through reallocation of existing resources, such as personnel staffing exchange savings from FY24**
- **Reallocated Central Office position for 1.0 FTE Special Education Leadership Support at Wayland Middle School**
- Adjustments made in FY24 Budget such as funding longevity stipends

Non-personnel: \$22,554, 3.42% Increase over FY24

- Athletics: Reflected first year of 4-year adoption of Hockey and planned for a new transportation contract
- WMS: Added Spanish Immersion texts and curriculum
- Added software inflation factor

DISTRICTWIDE SERVICES

BUDGET DRIVERS AT A GLANCE:

- Total FY25 Level Service: \$11,428,831
- \$ Increase over FY24: \$431,966
- % Increase over FY24: 3.93%
- Total Projected Enrollment for FY25 PreK-12: 2735 students
- Total Projected Enrollment Decrease over FY24: (14) students
- Primary Function for Funding: Salaries and Expenses for Districtwide Services: Teaching & Learning, Special Education, Digital Learning, Human Resources, School Committee, Superintendent, Finance and Operations, Facilities

Personnel: \$28,231, 0.65% Increase over FY24 (not including Salary Reserve Transfer)

- Met new bargaining agreement contractual obligations
- **Adopted .20 FTE Director of Diversity, Equity, and Belonging, through reallocation of existing resources, such as .20 FTE Assistant Principal**
- **Created Human Resources team with reallocation of administrative support personnel and refinement of Human Resources Administrator role**

Non-personnel: \$403,734, 6.06% Increase over FY24

School Committee:

- Planned for Superintendent Search
- Added legal services inflation factor

Human Resources:

- Increased online subscriptions to reach diverse applicants

Teaching & Learning:

- Funded online student assessments
- Supplemented literacy texts and materials
- Support Curriculum Writing for Spanish Immersion Program

Digital Learning:

- Added software licenses and inflation factor
- Continue 5th and final year increase in Audio Visual Lease

Finance & Operations:

- Planned for new school bus contract
- Replaced three 11 year old elementary school copiers

Special Education:

- Planned Out of District Tuition Rate increase of 5%
- Fully funded transportation with rate increase of 5%
- Added one-to-one nurse within Contracted Services
- Projected conservative increase in Circuit Breaker reimbursement over FY24 of \$305,000
- Student Enrollment Projections:
 - 32 Out of District Enrollment, decrease of (5) students

21. In FY23, legal expenses exceeded the budget by \$200K. Why isn't there a \$200K savings in the FY24 budget?

In December, 2022 the Superintendent and Director of Finance placed a spending freeze (an action that prohibited spending on all non-essential goods and services) through June, 2023 in an effort to redirect appropriated funds to pay for escalating costs associated with a number of services, including but not limited to Legal and Special Education services. The “savings” generated from the spending freeze covered the funding shortfalls. No spending freeze has been implemented to date in the fiscal year 2023-2024. Line item budgets are being spent as planned.

Note: In FY23 the spending freeze generated \$368,000 in funding that was reallocated to pay for budget shortfalls. This amount was generated from the following three budget categories:
 Utilities \$130,000 – Utilities were budgeted to the Town
 Transportation \$158,000 – Pre-payments for FY24 were used to pay for FY23 services
 Facilities \$80,000 – Repairs were postponed to FY24

22. How will the 9c cuts impact WPS? Are Chapter 70 and Circuit Breaker Reimbursements included in the planned reductions?

The \$375 million dollars planning in spending cuts by Governor Healey’s office consists of more than 60 educational grants and municipal earmarks, none of which impact Wayland Public Schools, at this time. The Governor has not added Chapter 70 and/or Circuit Breaker Reimbursement to her list of reductions.

23. Where can we find the Special Education Detailed Budget?

There are 35 line item accounts that make up the Special Education Districtwide Budget. Each of these line item accounts can be found on page 35 of the FY25 Recommended Budget along with actual expenditures for FY21, FY22, and FY23, FY24 Revised Budget, FY25 Recommended Budget, \$ and % changes with explanations for changes. In addition, each school budget reflects personnel and non-personnel special education instructional staff, supplies and materials budgets. On Wednesday, January 17, 2024, the Special Education Director, Debbie Dixon, will present the FY25 Special Education Budget and the refined structure for delivery of special education services in FY25.

24. The Finance Committee asked the School Finance Director for specific data to be included in the FY25 Recommended Budget. The budget publication appears to be just a management summary. Where is the data requested?

In alignment with the Town of Wayland’s designation as a Green Community, the FY25 budget publication has been designed to be an electronic publication with links to other resources previously presented to the School Committee and Finance Committee and online resources for further reference. For example, the FY25 Recommended Budget publication and corresponding links consists of a combined 126 electronic pages, plus links to the School Committee’s Policy Manual, DESE’s Enrollment and RADAR information to compare information all districts in the Commonwealth, including the 20+ communities used by the School Committee and Finance Committee.

The Finance Committee’s request for data to be included in the FY25 Recommended Budget Publication is listed on the next two pages with the corresponding page numbers where the information can be found within the budget publication. Please email the School Committee Vice Chair and Finance Subcommittee Chair, Jeanne Downs at jeanne_downs@waylandps.org or the School Department’s Director of Finance, Susan Bottan at susan_bottan@waylandps.org with additional questions and requests for information:

Requests for FY2025 School Budgeting

Budget Development/Reconciliation

-High level, strategic review of 5-year plan (in fall – beginning of budget process)

Where information can be found:

1. Proforma operating & capital budgets (3-5 year preferred but could start with 1 year outlook) - what is budget projected to be based on same staffing, no change in enrollment (i.e. step and lane changes, assumed inflation in salaries and expenses if not already under contract)

FY25 Budget Publication Capital proforma page 47. Multi Year Operating Budget for Years FY25 through FY29 will be developed in spring, 2024 following Town Meeting. At this time, the Salary Reserve Transfer hasn't been fully voted, the custodian contract is pending, the 3-year transportation bid is open, the FY25 special education structural changes are under consideration, and the FY25 budget has not been voted.

2. Adjust for changes in salaries and expenses different than assumed in proforma (retirement/new hire replacement experience, salary and expense changes due to contracts negotiated)

All known staffing and expense changes anticipated for FY25 are reflected in the Recommended Budget and are listed at the beginning of each section, entitled "At a Glance". Known retirements, leaves of absences, and staffing exchange have been reflected in the FY25 personnel budget. These components are dynamic and vary from year to year. FY25 Budget Publication provides a summary of these components and other personnel budget drivers, including retirements and contract changes, beginning on page 22 and summarizes adjustments at the beginning of each subsequent section. The Proforma to be completed in May will provide assumptions on each of these factors and project the impact on future budgets.

3. Adjust staffing needs for expected changes in enrollment at budget time

Address in Multi-year proforma. FY25 Budget Publication shows level enrollment for the next several years beginning on page 38. Student demographics and service needs will vary. The FY25 special education structure will also impact future projections, as the new vertical structure will allow for more students to be served in district.

4. Proposed program changes - new additions as well as eliminations, consolidations and efficiency savings

Program changes are driven by student needs and District Improvement Goals. FY25 Budget Publication reflects District goals beginning on page 6 and lists Budget Priorities on page 17. In addition, the special education structural changes projected for FY25 will allow for more students to be served in district. The presentation of the new structure will be made to the School Committee in public session on January 17, 2024.

5. Identify impact of cuts necessary to meet the guideline

The Town Manager's FY25 Budget Guideline is Level Service, which has been met. No new FTEs have been added. The one new initiative beyond level service is the adoption of FDK. In FY24 there were 195 kindergarteners enrolled. As of December all but 2 were enrolled full time paying a tuition fee. Wayland is one of a few communities that charges tuition for FDK. The overwhelming majority of districts offer free FDK and many are offering free PreK programs. The Superintendent shared with the Committee on 12/13/23 that reductions to budget would begin with elimination of Full Day Kindergarten. If FDK had been adopted in FY23, the incremental increase in FY24's Chapter 70 funding would have totaled \$893,000, an amount provided by DESE. The cost of adopting FDK is \$535K with one year pause in receipt of Chapter 70 funds.

Detailed budget should include explanation of significant changes by line item

FY25 Budget Publication, beginning on page 21. Each section presents the line item accounts that make up each school and/or department budgets. These financial schedules are directly downloaded from Munis, the integrated Financial Software system used by the Town and School Departments.

Summarize by DESE function code and then separately by object code including primary drivers of year over year change (both increases and decreases)

FY25 Budget Publication beginning on page 21. Each section presents the line item accounts that make up each school and/or department budgets. These financial schedules are directly downloaded from Munis, the integrated Financial Software system used by the Town and School Departments.

Should include full costs and all funding sources (general fund budget, grants, circuit breaker, revolving funds etc.)

FY25 Budget Publication beginning on page 21. Each section presents the line item accounts that make up each school and/or department budgets. These financial schedules are directly downloaded from Munis, the integrated Financial Software system used by the Town and School Departments. The

- show how positions are funded - i.e. note where positions were/are projected to be funded by ARPA or other funds

FY25 Budget Publication beginning on page 41. Each type of grant is described and the uses defined. Page 44 provided a financial summary of each grant for the period between FY21 Actual through FY25 projected award.

**"Management" Summary
should include:**

- Enrollment Historical Trend & Projected Future, by grade and by year, identifying year over year increase/decrease count and %

FY25 Budget Publication beginning on page 37. The link to the FY24 and FY25 Enrollment and Class Size Report is provided along with a link to DESE's website, which offers online enrollment data for all other school districts in the Commonwealth.

- Trends in particular populations, if notable (SPED, ELL, disabilities, etc.)

FY25 Budget Publication beginning on page 37. The link to the FY24 and FY25 Enrollment and Class Size Report is provided along with a link to DESE's website which offers online access to all high needs student populations in other districts throughout the Commonwealth.

- Staffing Historical Trend by year, identifying year over year increase/decrease count and % (in total and by staff category)

FY25 Budget Publication page 40. Links have been provided to three years of EPIMS reports reflation Full Time Equivalents by Jibe classification has been provided. Once the FY224 EPIMS report is certificated by DESE, the report will also be uploaded.

- Per pupil spending history and projection, comparison to peer towns (in total and by major spending category)

The DESE website provides information on per pupil spending. The most current data posted is FY21:
<https://profiles.doe.mass.edu/statereport/ppx.aspx>

In addition, the DESE website provides another data analytics: <https://www.doe.mass.edu/research/radar/>

- Year over Year reconciliation of circuit breaker, stabilization and revolving funds

The FY25 Budget Publication, page 44 provides awards, expenditures and projections for the period of FY21 through FY25.

- Provide number of Out of District students budgeted and related transportation costs

FY25 Budget Publication pages 32, 39 and the Enrollment and Class Size report link on page 38 provided enrollment information on special education students. Page 35 provides the Special Education Department Line Item Budget downloaded from Munis.

See Sudbury Public Schools' Budget book for examples

<https://www.sudbury.k12.ma.us/Page/862>

In addition to the Sudbury Public Schools budget publication, the Finance Committee suggested that Wayland Public Schools used the publication templates produced by Wellesley and Weston Public Schools, which follow the ASBO Meritorious Budget Pathway. In FY23 three districts' budget books in the Commonwealth were designed using this format: Worcester, Springfield, and Wellesley. According to the Assistant Superintendent in Wellesley, who also created the Weston Budget several years ago to align with the ASBO format, the budget publication template is a three year commitment to develop, requires additional contracted services to prepare, and relies on publication software. More about the ASBO Meritorious Budget can be found here: <https://www.asbointl.org/MBA>.

25. Why did the School Department's FY25 Capital Budget Request for WMS boiler increase by \$60,000?

The FY25 request of \$109,000 to replace a boiler at WMS increased by \$60,000. On December 15, the Facilities Manager and Town Facilities Director brought to the School Department's attention that the projected cost for glycol (antifreeze) hadn't been factored into the capital request. Given that the current boiler is operating with 12% of glycol, the amount was insufficient to transfer to the new boiler therefore an additional sum of \$60,000 was requested. The boiler would be unable to operate without Glycol.

Although the responsibility for public buildings and their systems falls with the Town's Facilities Department's purview under the new Town Manager's act, the School Department's Finance Director emailed notified of this change to the Town's Finance Director on 12/15, the Finance Committee Chair and Vice Chair on 12/18, and included the change in the written responses to Finance Committee's questions about Capital Projects on 12/22.

26. The budget book is very helpful and we appreciate comments and detail. I think FinCom wondered if there might be an excel model version that is shared with the School Committee. Also, we'd asked a number of questions last year about the OOD SPED budget and grant contributions (doc attached) . Would Susan provide that detail for FY25 with comparisons to prior years.

The information requested in FY23 are outlined below with the page numbers of where the information can be found in the FY25 Recommended Budget publication:

- Student enrollment in and out of district – Enrollment and Class Size Report link and narrative, pages 37-39
- Detailed previous year expenditures, current year budgets, recommended budgets – line item detail of the districtwide budget is found on page 35 pre ceded with summary of personnel and non-personnel budget drivers.
- Circuit Breaker Reimbursement – pages 32, 35, 43, 44, link to Quarterly Report and in the chart presented to Finance Committee in public session in November, 2023:

Fiscal Year/Description	Operating Budget	Operating Actual Expended	Prepay Expended	240 Grant Expended	Circuit Breaker Expended	SPED Reserve Fund Expended	Total Expended
FY20	\$ 1,956,946	\$ 2,109,779	\$ 204,813	\$ -	\$ 423,823	n/a	\$ 2,738,415
% to total		77%	7%	0%	15%	0%	100%
OODCOLLAB	\$ 318,254	\$ 404,398					
OODPRIVATE	\$ 817,238	\$ 913,510					
OODPUBLIC	\$ 101,754	\$ 16,775					
TRANSPORT	\$ 719,700	\$ 775,096					
FY21	\$ 1,809,944	\$ 1,984,510	\$ 297,233	\$ -	\$ 642,511	n/a	\$ 2,924,254
% to total		68%	10%	0%	22%	0%	100%
OODCOLLAB	\$ 361,981	\$ 383,236					
OODPRIVATE	\$ 626,752	\$ 852,009					
OODPUBLIC	\$ 177,959	\$ 79,161					
TRANSPORT	\$ 643,252	\$ 670,104					
FY22	\$ 1,934,944	\$ 1,688,717	\$ 248,128	\$ -	\$ 669,707	n/a	\$ 2,606,552
% to total		65%	10%	0%	26%	0%	100%
OODCOLLAB	\$ 361,981	\$ 289,399					
OODPRIVATE	\$ 957,752	\$ 834,562					
OODPUBLIC	\$ 177,959	\$ 252,621					
TRANSPORT	\$ 437,252	\$ 312,135					
FY23	\$ 2,250,221	\$ 2,378,459	\$ 265,292	\$ 287,456	\$ 923,777	n/a	\$ 3,854,984
% to total		62%	7%	7%	24%	0%	100%
OODCOLLAB	\$ 342,257	\$ 409,594					
OODPRIVATE	\$ 1,189,763	\$ 1,410,735					
OODPUBLIC	\$ 213,655	\$ 223,194					
TRANSPORT	\$ 504,546	\$ 334,936					

- FTE's – page 40, links to FY21, FY22, and FY23. FY24 will be provided once the data is certified and submitted to DESE.
- Other Funding Sources – page 41 through 44

(Question 26 continued....) We'd looked at Weston & Wellesley's school budget books and they provided more trend data on some of these line items - OOD breakdown and circuit breaker coverage.. that would be helpful to see in one place. Examples below:

Weston's Example:

FY24 Supt's Recommended Budget

2/23/2023

FY24 Recommended School Department Budget 01.17.2023				FY'22 Expended	FY'23 Original Budget	FY'23 Revised Budget	FY'24 Proposed	FY'24 Financial Change	% Change	Comments
13631109	335	HS BUS MONITOR SALARY		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
13631109	422	HS STUDENT SERVICES HRS SERVICE		\$ 2,550.00	\$ 2,500	\$ 2,500	\$ 2,700	\$ 200	8.00%	
13631109	501	HS STUDENT SERVICES TEACHING SUPPLIES		\$ 10,308.47	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.00%	
13631109	512	HS STUDENT SERVICES TEST MATERIALS		\$ 3,569.53	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%	
13631109	603	HS STUDENT SERVICES OTHER EXPENSE		\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	
Total 31 HIGH SCHOOL				\$11,885,531.25	\$12,093,037	\$12,105,708	\$12,623,765	\$ 530,728	4.39%	
13442420	343	B&G GROUNDSKEEPER SALARY		\$ 163,682.28	\$ 167,520	\$ 167,520	\$ 170,840	\$ 3,320	1.98%	
13442420	345	B&G MAINT OVERTIME SALARY		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	
13442420	348	B&G MAINT GROUNDS SNOW REMOVAL		\$ 12,221.25	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.00%	
13442420	404	B&G MAINT CONTRACTED SERVICES		\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	100.00%	
13442420	449	B&G MOBILE PHONE SERVICES		\$ 3,136.58	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	0.00%	
13442420	524	B&G STOCK SUPPLIES		\$ 9,286.48	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%	
13442420	526	GROUNDS UNIFORMS		\$ 544.95	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.00%	
13442420	543	ROADS/SITE MAINTENANCE		\$ 66,314.11	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%	
13442420	801	B&G NEW EQUIPMENT		\$ 6,550.00	\$ -	\$ -	\$ -	\$ -	0.00%	
13442420	802	B&G REPLACEMENT EQUIPMENT		\$ 12,287.22	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%	
13442422	201	B&G SECRETARY SALARY		\$ 62,734.29	\$ 64,597	\$ 64,597	\$ 65,858	\$ 1,261	1.95%	
13442422	253	B&G SUMMER CLERICAL SALARY		\$ 3,928.00	\$ 16,500	\$ 16,500	\$ 16,500	\$ -	0.00%	
13442422	344	B&G MAINTENANCE SALARY		\$ 124,137.87	\$ 125,208	\$ 125,208	\$ 127,588	\$ 2,380	1.90%	
13442422	345	B&G BLDG MAINT OVERTIME SALARY		\$ 2,494.57	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%	
13442422	402	B&G EQUIPMENT MAINTENANCE		\$ 5,576.15	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%	
13442422	405	B&G SOFTWARE MAINTENANCE		\$ 2,279.76	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%	
13442422	421	B&G SPEAKER/CONSULTANT FEES		\$ 120.00	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%	
13442422	476	B&G PROTECTION OF PROPERTY		\$ 8,138.89	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%	
13442422	490	B&G GENERAL MAINTENANCE		\$ 99,807.56	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%	
13442422	511	B&G OFFICE SUPPLIES		\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	
13442422	524	B&G STOCK SUPPLIES		\$ 7,503.27	\$ 46,610	\$ 46,610	\$ 46,610	\$ -	0.00%	
13442422	526	BUILDINGS UNIFORMS		\$ 361.87	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	
13442422	602	B&G MILEAGE REIMBURSEMENT		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	
13442422	801	B&G NEW EQUIPMENT		\$ 128,883.00	\$ -	\$ -	\$ -	\$ -	0.00%	
13442422	802	B&G REPLACEMENT EQUIPMENT		\$ 54,730.00	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%	
Total 42 BUILDINGS & GROUNDS				\$ 774,718.10	\$ 639,335	\$ 649,335	\$ 656,296	\$ 16,961	2.65%	
13670108	121	STUDENT SERVICES OOD LEARNING ASST SALARIES		\$ 2,766.29	\$ 27,983	\$ 27,983	\$ 27,983	\$ -	0.00%	
13670108	426	STUDENT SERVICES OOD THERAPY DIRECT		\$ 298,565.62	\$ 309,500	\$ 309,500	\$ 309,500	\$ -	0.00%	
13670108	433	STUDENT SERVICES OOD MILEAGE REIMBURSEMENT		\$ 7,047.20	\$ 15,000	\$ 15,000	\$ 35,000	\$ 20,000	133.33%	Parent Transportation Reimbursement
13670108	436	STUDENT SERVICES OOD TUITION- PRIVATE		\$ 2,867,830.43	\$ 3,195,338	\$ 3,195,338	\$ 3,376,298	\$ 180,960	5.66%	
13670108	437	STUDENT SERVICES OOD TUITION- COLLABORATIVE		\$ 71,499.80	\$ 350,847	\$ 350,847	\$ 425,168	\$ 74,321	21.18%	
13670108	438	STUDENT SERVICES OOD TUITION-PUBLIC		\$ 423,665.71	\$ 168,015	\$ 168,015	\$ 288,352	\$ 120,337	71.62%	
13670108	999	CIRCUIT BREAKER REVENUE OFFSET		\$ (856,824.91)	\$ (1,103,000)	\$ (1,103,000)	\$ (1,500,000)	\$ (397,000)	35.99%	More Circuit Breaker funding available
Total 70 SPECIAL EDUCATION OUT				\$ 2,814,550.14	\$ 2,963,683	\$ 2,963,683	\$ 2,962,301	\$ (1,382)	-0.05%	
13671270	110	CS PRESCHOOL TEACHER SALARY		\$ 205,816.00	\$ 217,077	\$ 217,077	\$ 217,077	\$ -	0.00%	

Please find below the information published in the FY25 Recommended Budget publication for Special Education. On page 35, the line item detail for the districtwide Special Education budget shows actual expenditures FY21, FY22, FY23, FY24 adjusted budget, FY25 recommended budget, \$ and % change, and explanations for changes. This summary seems comparable to the Weston example provided:

ORG	OBJ	ACCOUNT DESCRIPTION	FY21 ACTUAL EXPENDITURES	FY22 ACTUAL EXPENDITURES	FY23 ACTUAL EXPENDITURES	FY24 REVISED BUDGET	FY25 RECOM. BUDGET	\$ CHANGE OVER FY24	% CHANGE OVER FY24	COMMENTS FOR CHANGE BEYOND STEP, LANE, COLA, LONGEVITY STIPEND, OR FY24 STAFFING EXCHANGE
SPECIAL EDUCATION						FY24 does not reflect Sal Reserve Transfer				
03162010	55103	PROG DIR	\$ -	\$ -	\$ 2,476	\$ -	\$ -	\$ -	-	
03166210	55103	PROG DIR	\$ 344,362	\$ 346,240	\$ 227,050	\$ 368,700	\$ 296,640	\$ (72,060)	-19.54%	School-base expenses
03166218	55123	HOME TUTOR	\$ 1,757	\$ 256	\$ -	\$ 10,000	\$ 10,000	\$ -	0.00%	
03162015	55150	TEACHER	\$ -	\$ -	\$ -	\$ -	\$ 98,261	\$ 98,261	-	
03162016	55150	TEACHER	\$ 86,835	\$ 100,500	\$ -	\$ -	\$ 98,261	\$ 98,261	-	
03166218	55162	SPED OT	\$ 197,240	\$ 239,892	\$ 234,351	\$ 248,976	\$ 272,666	\$ 23,690	9.51%	
03166218	55163	SPED PT	\$ 91,796	\$ 128,270	\$ 131,478	\$ 131,478	\$ 141,056	\$ 9,578	7.29%	
03166215	55165	SPEECH	\$ 66,694	\$ 187,086	\$ 113,578	\$ 109,036	\$ 422,874	\$ 313,838	287.83%	Fluctuates based on student needs
03166216	55165	SPEECH	\$ -	\$ -	\$ -	\$ 376,758	\$ -	\$ (376,758)	-100.00%	
03166218	55167	BCBA/ABA	\$ 101,352	\$ 167,849	\$ 149,703	\$ 180,552	\$ 196,808	\$ 16,256	9.00%	Fluctuates based on student needs
03166210	55220	ADMIN ASST	\$ 62,685	\$ 56,263	\$ 67,547	\$ 65,427	\$ 70,111	\$ 4,684	7.16%	
03166210	55221	ADMIN SECY	\$ 47,706	\$ 50,476	\$ 46,660	\$ 48,882	\$ 52,382	\$ 3,500	7.16%	
03162020	55300	TEACH ASST	\$ 1,733	\$ -	\$ -	\$ -	\$ -	\$ -	-	
03166220	55302	TA SPED	\$ 285,795	\$ 377,286	\$ 276,761	\$ 138,807	\$ 83,766	\$ (55,041)	-39.65%	Fluctuates based on student needs
03169320	55302	TA SPED	\$ 1,742	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)	-100.00%	Fluctuates based on student needs
03167339	55326	BUSMONITOR	\$ 622	\$ 1,899	\$ 2,553	\$ 6,632	\$ -	\$ (6,632)	-100.00%	
03162030	55328	TRANSLATIO	\$ 579	\$ 188	\$ 226	\$ -	\$ -	\$ -	-	
03166207	55404	LEGAL SPED	\$ -	\$ -	\$ -	\$ 30,000	\$ 31,500	\$ 1,500	5.00%	
03167339	55416	TRANSPORT	\$ 312,135	\$ 670,104	\$ 775,096	\$ 716,900	\$ 942,921	\$ 226,021	31.53%	Based on actual students enrolled at 5% rate increase
03166218	55422	HOME TUTOR	\$ 2,469	\$ 6,067	\$ 1,960	\$ 12,500	\$ 12,500	\$ -	0.00%	
03167135	55423	PVT TESTIN	\$ 32,177	\$ 5,900	\$ 2,946	\$ 10,000	\$ 10,000	\$ -	0.00%	
03166250	55455	EQUIP REP	\$ 497	\$ 396	\$ -	\$ 700	\$ 700	\$ -	0.00%	
03166218	55480	MISCONSVC	\$ 113,182	\$ 223,944	\$ 105,775	\$ 152,147	\$ 287,999	\$ 135,852	89.29%	Fluctuates based on student needs
03166210	55520	OFF SUPPLY	\$ 699	\$ 788	\$ 954	\$ -	\$ -	\$ -	-	
03162029	55521	CLASSUPPLY	\$ 580	\$ -	\$ -	\$ -	\$ -	\$ -	-	
03166229	55521	CLASSUPPLY	\$ 9,976	\$ 15,009	\$ 11,923	\$ 25,578	\$ 15,578	\$ (10,000)	-39.10%	
03167135	55528	TESTSUPPLY	\$ 13,214	\$ 10,397	\$ 12,028	\$ 5,787	\$ 15,787	\$ 10,001	172.82%	
03166228	55562	CLASSEQUIP	\$ 9,321	\$ 5,196	\$ 2,017	\$ 9,045	\$ 9,045	\$ -	0.00%	
03166271	55650	OODPRIVATE	\$ 77,382	\$ -	\$ 8,343	\$ 24,510	\$ -	\$ (24,510)	-100.00%	Based on actual students enrolled at 5% rate increase.
03166272	55650	OODPRIVATE	\$ 757,180	\$ 852,009	\$ 905,167	\$ 1,586,391	\$ 1,164,672	\$ (421,719)	-26.58%	Reflects circuit Breaker
03166267	55651	OODPUBLIC	\$ 252,621	\$ 79,161	\$ 16,775	\$ 111,236	\$ 125,600	\$ 14,365	12.91%	Reimbursements.
03166273	55652	OODCOLLAB	\$ 289,399	\$ 383,236	\$ 404,398	\$ 498,547	\$ 605,584	\$ 107,037	21.47%	
03166210	55675	MILEAGE	\$ 828	\$ 2,179	\$ 2,323	\$ 1,300	\$ 2,400	\$ 1,100	84.62%	
03166225	55676	CONFERENCE	\$ -	\$ 4,620	\$ -	\$ -	\$ -	\$ -	-	
03166278	55676	CONFERENCE	\$ 880	\$ 2,630	\$ 1,200	\$ 2,000	\$ 2,000	\$ -	0.00%	
TOTAL SPECIAL EDUCATION			\$ 3,163,440	\$ 3,917,842	\$ 3,503,289	\$ 4,896,887	\$ 4,969,111	\$ 72,224	1.47%	
\$ Change			\$ 754,402	\$ (414,553)	\$ 1,393,598	\$ 72,224				
% Change			23.85%	-10.58%	39.78%	1.47%				

Within the Comment Column above, an explanation is noted for OOD Tuition indicating the Circuit Breaker reimbursement is applied against this line item. Circuit Breaker Reimbursement is defined and described on page 32 of the publication and projected FY25 award provided on page 46 of the publication, within the section entitled *Other Sources of Funding*. In addition, a link was included within the budget publication to the FY24 Quarter 1 Financial Report, which provides a one page description and explanation of Circuit Breaker.

Circuit Breaker Reimbursement Program:

- o The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students.
- o Circuit Breaker Reimbursement increase for FY25 was conservatively projected by calculating the cost of the 33 eligible students awarded reimbursement used to calculate the FY24 award, although the number of eligible students total 37 in FY24, at the new per pupil threshold rate established by DESE. More about Circuit Breaker Reimbursements can be found on page 4 of the [FY24 First Quarter Financial Report](#).

Lastly, in November the following summary of Circuit Breaker reimbursement was published and shared with the Finance Committee:

Fiscal Year/Description	Operating Budget	Operating Actual Expended	Prepay Expended	240 Grant Expended	Circuit Breaker Expended	SPED Reserve Fund Expended	Total Expended
FY20	\$ 1,956,946	\$ 2,109,779	\$ 204,813	\$ -	\$ 423,823	n/a	\$ 2,738,415
% to total		77%	7%	0%	15%	0%	100%
OODCOLLAB	\$ 318,254	\$ 404,398					
OODPRIVATE	\$ 817,238	\$ 913,510					
OODPUBLIC	\$ 101,754	\$ 16,775					
TRANSPORT	\$ 719,700	\$ 775,096					
FY21	\$ 1,809,944	\$ 1,984,510	\$ 297,233	\$ -	\$ 642,511	n/a	\$ 2,924,254
% to total		68%	10%	0%	22%	0%	100%
OODCOLLAB	\$ 361,981	\$ 383,236					
OODPRIVATE	\$ 626,752	\$ 852,009					
OODPUBLIC	\$ 177,959	\$ 79,161					
TRANSPORT	\$ 643,252	\$ 670,104					
FY22	\$ 1,934,944	\$ 1,688,717	\$ 248,128	\$ -	\$ 669,707	n/a	\$ 2,606,552
% to total		65%	10%	0%	26%	0%	100%
OODCOLLAB	\$ 361,981	\$ 289,399					
OODPRIVATE	\$ 957,752	\$ 834,562					
OODPUBLIC	\$ 177,959	\$ 252,621					
TRANSPORT	\$ 437,252	\$ 312,135					
FY23	\$ 2,250,221	\$ 2,378,459	\$ 265,292	\$ 287,456	\$ 923,777	n/a	\$ 3,854,984
% to total		62%	7%	7%	24%	0%	100%
OODCOLLAB	\$ 342,257	\$ 409,594					
OODPRIVATE	\$ 1,189,763	\$ 1,410,735					
OODPUBLIC	\$ 213,655	\$ 223,194					
TRANSPORT	\$ 504,546	\$ 334,936					

Wayland Public Schools FY25 Recommended Budget publication, pages 32:
Special Education, summary of budget drivers on page 32:

- Planned Out of District Tuition Rate increase of 5%
- Fully funded transportation with rate increase of 5%
- Added one-to-one nurse within Contracted Services
- Projected conservative increase in Circuit Breaker reimbursement over FY24 of \$305,000 to reduce Out of District Tuition costs
- Student Enrollment Projections:
 - 32 Out of District Enrollment, decrease of (5) students

Enrollment information can be found on Special Education in the Informational Section of the FY25 Recommended Budget Publication beginning on page 37.

The Enrollment and Class Size Report provides a summary of 2023-24 October 1 enrollment by grade, school, and elementary classroom. The report concludes with projected enrollment and elementary class sizes for the 2024-25 school year and forecasted trends through FY30: [Enrollment and Class Size Report](#).

More about Special Education Enrollment:

Over the last several years, Wayland has enhanced the district’s capacity to effectively serve more students with broad and varying needs in-district rather than in out-of-district tuition-based programs. Efforts have been made to follow the recommendations by Special Education Consultants to deliver services to students more cost effectively by building capacity within the Wayland Public Schools community. In FY23, The Children’s Way became an official program offered through the Wayland Public Schools. Described below are the growing special education in-district programs from PreK through High School that served 107 students in FY24:

Pre-K: Serving 25 Students in FY24

- The Children's Way - Special Education Integrated Preschool, a fully integrated program with children who are developing typically as well as children who have special education needs.
- **NOTE: ages 3 to 5**

Elementary: Serving 35 Students in FY24

- Claypit Hill Elementary School - Individualized Learning Center (ILC), designed to meet students diagnosed on the Autism spectrum.
- Claypit Hill Elementary School - Skills Improvement Program (SKIP), designed to provide educational services to students who present with social, emotional, and behavioral challenges.
- Claypit Hill Elementary School - Language Based Classroom (LBC), designed for students who experience difficulty with processing language both verbally and written.

Secondary: Serving 47 Students in FY24

- Wayland Middle School – Specialized Academic and Independent Learning Skills (SAILS), designed to meet the needs of students diagnosed on the Autism Spectrum.
- Wayland Middle School – Alternative Resource Center (ARC), provides a setting for students with primarily emotional and behavioral needs.
- Wayland Middle School – Language Alternative Program (LAP), designed for students who are functioning academically at two to four years below grade level.
- Wayland High School - Alternative Learning Resource Team (ALRT), provides more frequent and intensive services for students with emotional and behavioral needs.
- Wayland High School – Life Skills, designed for students who require more comprehensive programming and transition skills planning in preparation for adult living.

On the following page is a summary of special education student enrollment for in-and out-of-district programs between FY21 through FY24:

Population of Students Receiving Special Education Services				
	FY21	FY22	FY23	FY24
Pre-K	24	17	14	15
Elementary	160	182	171	199
Middle School	120	116	129	138
High School (includes TEC HS)	167	192	160	161
Out of District	25	22	30	34
Total SPED Population	498	529	504	547
Total School Population	2712	2733	2784	2783
% SPED Population (PreK-12/SP)	18.36%	19.36%	18.10%	19.66%
% SPED Population (K-12/SP)	17.63%	17.63%	17.63%	17.63%
% Out of District (K-12/SP)	0.89%	0.89%	0.89%	0.89%
Number of Students Transported in District	33	16	12	14
Out of District Population by School Level				
	FY21	FY22	FY23	FY24
Pre-K	1	1	1	1
Elementary	3	4	5	6
Middle School	3	3	9	6
High School/SP	18	14	15	21
Total Out of District Population	25	22	30	34
Number of of Students Transported Out of District	5	16	19	20

Questions raised by the Finance Committee at School Committee Meeting, January 17, 2024:

27. Does this budget align with the Town Manager's FY25 Budget Guidelines? Is this budget Level Service?

Yes, the FY25 Recommended Budget aligns with the Town Manager's FY25 Budget Guidelines, which called for a level services budget with support for Full Day Kindergarten and 2.0 FTE enrollment driven staff new staffing has not been requested. The FY25 budget calls for no new net increase in FTEs. Please refer to the responses provided for the same question answered earlier in this documents. See responses to Questions #15, # 18, and #20.

28. What percentage of special education students makes up enrollment in Wayland? How does that compare with communities to which Wayland compares itself to?

Beginning on page 37 of the FY25 Recommended Budget publication, student enrollment and links to the DESE website can be found. Briefly, as reported on the [DESE Website](#), students with disabilities make up 19.7% of student enrollment in 2023-2024 school year. The School Committee, Finance Committee, and DESE have identified different communities to which each compares Wayland's data. Here is a direct link to information on selected student populations for all school districts in the Commonwealth for 2023-2024 so that the reader can identify which community they would like to compare to Wayland:
<https://profiles.doe.mass.edu/statereport/selectedpopulations.aspx>

29. \$305,000 increase in Circuit Breaker Reimbursement is applied against out of district tuition expenses. How much of Circuit Breaker Reimbursement is applied against the new 1.0 FTE Special Education Leadership position at Claypit Hill?

The FY25 Circuit Breaker Reimbursement amount applied against FY25 tuition expenses totals \$305,000. A portion of the Circuit Breaker reimbursement reduction of about \$72,000 was made to fund the 1.0 FTE Special Education Leadership position at Claypit Hill. The other funding source partially funding this positions is from the salary differential anticipated to be generated by the 4 WTA retirements budgeted for FY25. The Circuit Breaker reimbursement formula for tuition is calculated at a rate of 75% of the eligible costs above the DESE established threshold. Although the reimbursement rate is set at 75%, the threshold rate varies each year. The transportation rate also varies each year and is dependent upon the remaining funding after DESE reimburses tuition at 75%. In fy24 the rate was 57% of eligible costs above the threshold. The overall increase in reimbursement is estimated to range between \$333,000 and \$391,000, based on the students identified to be eligible at their FY24 costs, of which tuition costs were 14% higher than in FY23.

30. What if a higher level of Circuit Breaker Reimbursement funding is received than budgeted? What happens to those funds and how will they be spent?

All Circuit Breaker Reimbursements are received into the Circuit Breaker Reimbursement revolving account and spent on special education related services, supplies, and equipment. Unspent reimbursements will remain in the revolving fund and carried over into the next year for

allocation to special education services, supplies, and equipment to reduce the appropriation funded by tax-payers. Most school districts carry a balance of up to one year of reimbursement for allocation the next year and to address any unanticipated and unbudgeted costs that may arise in the current fiscal year. In the past, it was Wayland Public Schools practice to carry a balance of Circuit Breaker reimbursement equivalent to the costs of two out of district placements and transportation, or up to \$250,000. Given the rising costs of tuition and transportation, two out of district placements, depending on the type of placement and transportation could cost \$300,000.

31. What is the headcount of school staff who subscribe to health benefits in Wayland?

The Town of Wayland budgets for and oversees all benefits programs and costs for all Town of Wayland employees, including school department employees. The Town’s benefits office is the best source for all questions related to employee benefits. However, in attempt to answer this question, pay check histories were downloaded from Munis for all active school employees for the period of FY21 through FY24. During each fiscal year, the month with highest participation was identified and the number of deductions by program calculated. It appears the number of deductions related to health care and dental benefits programs have declined overall since FY21. The table below shows in FY21, the month with the highest number of deductions for health care total 378 participants, whereas in FY24, the number of deductions was 293:

Number of Deductions Taken by Benefits Program During Highest Subscribed Month			
Fiscal Year	Health Care	Vision	Dental
FY24	293	65	238
FY23	288	48	227
FY22	302	48	231
FY21	378	46	278

32. How many retirements are expect in FY25? How many retirements are anticipated in future years? How will the differential in outgoing versus incoming salaries be allocated?

On page 22 of the FY25 Recommended Budget publication, it is noted that 4 WTA retirements and 1 District Administration retirements are anticipated and reflected in the FGY25 budget. The number of retirement notifications received from WTA members for future years are noted below:

- FY26 – 5 WTA members
- FY26 – 2 WTA members
- FY27 – 1 WTA members

33. The School bus contract RFP is soliciting bids by 1/25/24. The attached reflects a \$182,762 increase versus FY24 for regular transportation. When will we know the actual estimate based on winning bidder's quote? If lower than current budget, will FY25 request be reduced?

The Town of Wayland's procurement office is conducting the process for the Wayland Public Schools Transportation Bid for FY25 through FY27. Quotes are to be received by January 25, 2024. The Town's Assistant Town Manager is considering changing the bid opening by a week given the number of questions received and a scheduling issue related to the pre-bid meeting. To discuss the recent or past trends in transportation bids and the allocation of funds related to this service while the procurement process is currently active may jeopardize the Town's position.

34. The SPED budget assumes 32 out of district students in FY25 versus 37 in FY24. The gross transportation for SPED is \$942,921 for FY25 vs. \$1,150,000 (per attached). The per student cost stayed about the same. Does this make sense given substantial budget increase for regular transportation?

The level and type of services provided to students are defined by each student's Individual Educational Plans. Enrollment in FY25 is expected to decrease while expenses increase. How is this possible? Although we cannot discuss actual specific students, placements, or situations, this is a general example of how a reduction in enrollment does not necessarily equal a reduction in cost: one student could graduate from a private schools setting with a tuition cost of \$85,000 while a new student, either new to the district or shifting from in-district services, requires a private placement at \$300,000. In this situation, the **number** of students enrolled in private out of district settings would remain the same, but the **cost** for private out of district tuition would be higher. Special education costs are driven by the Individualized Educational Plans created for each student through the Evaluation Team Meeting process.

35. The SPED budget assumes 32 out of district students. Please provide # of students assumed in each out of district tuition category noted in the attached.

The number of students reflected in the FY25 Recommended Budget by type of placement follows below:

- Collaborative Settings – 9 students
- Private & Residential Settings – 22 students
- Other public Schools (to which WPS pays tuition) – 1 student

36. Would like a bit more detail on use of excess circuit breaker (\$390K vs \$305K) to fund a portion of SPED position mentioned last evening. Where shown in the budget material provided to date?

The overall increase in reimbursement is estimated to range between \$333,000 and \$391,000. The FY25 Circuit Breaker Reimbursement amount applied against FY25 tuition expenses totals \$305,000 and is shown on page 35 Special Education, OOD Private Tuition line item. A portion of the Circuit Breaker reimbursement reduction of about \$72,000 is also shown on page 35, Special Education, Prog. Dir. line item. Although the Circuit Breaker reimbursement could have been made to the Claypit Hill salary on page 24, the reduction was taken at the districtwide level so that the full cost of the new role could be shown as a building-based expense.

37. Is there any unused Salary Reserve for FY24 versus cost of settled contracts?

\$1,350,000 was budgeted for School Department's Salary Reserve. At Special Town Meeting in 2023, the sum of \$994,664 was voted to transfer from FY2024 Budgeted Unclassified: Reserve for Salary Settlement account for the purpose of funding the first year of the collective bargaining agreement reached between the Town of Wayland School Committee and the Wayland Teachers Association for the period of July 1, 2023 through June 30, 2026 and the transfer of \$194,460 from FY2024 budgeted Unclassified: Reserve for Salary Settlement account for the purpose of funding the first year of the collective bargaining agreement reached between the Town of Wayland School Committee and the Wayland Educational Secretaries' Association for the period of July 1, 2023 through June 30, 2026. The custodial bargaining unit is under negotiations and non-union contracts have been voted by School Committee and funds will be requested at Annual Town meeting in May, 2024. The entire sum budget to Salary Reserve is expected to be expended.

38. I believe we have been told that steps or lane changes associated with completion of degrees are budgeted assuming all eligible actually successfully complete the work and are entitled to increase. I think we were told not all teachers actually complete. What happens to excess budget amount?

To clarify, WTA members move up a step each year they are employed in Wayland. WTA members who reach the top step remain at the top step.

WTA members who anticipate a change in degree must notify the Assistant Superintendent for Curriculum & Instruction and Human Resources no later than October 1 of the preceding school year of the possibility that s/he will be eligible for a column change. All lane change notifications are fully budgeted in anticipation of the expenditure. WTA members who do not submit the completed certifications required to receive the lane change do not receive the lane change salary adjustments and the anticipated costs and are shifted to and reflected in the next fiscal year's budget.

The FY25 budget for WTA lane changes totals \$401,000 for 56 WTA members. The FY24 anticipated lane changes totaled 50 with an estimated cost of \$320,000. In preparation for the February 8, 2024 payroll within which all new salaries and retro payments will be made, the Human Resources department is identifying WTA members for whom lanes changes have been certified. The FY24 Quarter 2 Financial Report will identified the number of lane changes certified for this fiscal year through December.

Questions raised by the Finance Committee on January 26, 2024

39. Can you recap again what is in for Full Day K and the impacts on non-personnel expenses if any?

Page 18 of the FY25 Recommended Budget Publications provides an outline of the costs to adopt Universal Free Full Day Kindergarten: \$535,769

- 10 Kindergarten Classrooms: 4 at Claypit Hill Elementary School, 3 at Happy Hollow Elementary School and 3 at Loker Elementary School
- .35 FTE per Teacher: 10 Teachers, \$418,980

- .35 FTE per Teaching Assistant: 10 Teaching Assistants, \$105,789
- Instructional Supplies & Materials: 10 Classrooms, \$11,000

In FY25, the \$11,000 of instructional supplies and materials have been allocated as follows: \$5,000 to CH, \$2,500 to HH, and \$3,500 to LO. Pages 24, 25, and 26 note these non-personnel allocations by line item for each elementary school.

In FY25, we expect to replace Kindergarten classroom rugs. Other supplies and materials projected to be expended, beyond the replacement of classroom rugs, are books, paper, crayons, pencils, colored pencils, laminating materials, poster board/card stock, markers, replacement of class equipment, math and science manipulatives, and other kindergarten-related curriculum and instructional supplies.

40. BASE, Children’s Way – can you review drivers to these funds. Is there a P&L analysis for BASE, Childrens Way?

BASE’s actual revenues and expenses incurred in FY21 through FY23, projected revenues and expenses in FY24 and recommended budgets by line item will be shared with the Finance Subcommittee for review, discussion, and comment on Tuesday, February 13, 2024. Once reviewed with the School Committee, the information will be shared with the Finance Committee and posted to the WPS website.

The summary on page 44 of the FY25 Recommended Budget publication notes that BASE revenue in FY25 is projected at \$1,181,200. Revenue is generated through tuition fees. FY25 budgeted expenditures are projected at \$1,132,479. Expenditures reflect all personnel salaries, stipends, substitute costs and non-personnel expenditures include transportation, contracted services, food, supplies, equipment, utilities (charged by the town to the revolving account for natural gas and electricity) fringe benefits & OPEB, and professional development. The BASE program generates enough revenue to meet its expenses with a relatively small balance, under 5% of the total operating expenses.

In FY23, TCW became part of the Wayland Public Schools and some of its expenses are reflected in the school department’s operating budget within the Special Education districtwide budget noted on page 35 of the FY25 Recommended budget publication. A portion of TCW’s operational costs are paid for through tuition fees from families of typically developing students who are enrolled in TCW’s program. These fees are deposited into the TCW Revolving Fund.

As noted on page 44 of the FY25 Recommended Budget publication, TCW’s projected FY25 revenue is \$550,000 generated through tuition fees. FY25 budgeted expenditures are projected at \$600,000. FY25 expenditures are projected higher than revenue because \$50,000 of projected carry forward funds are planned to be expended in FY25. Since the budget was developed in December, the Director of Special Education has recommended staffing shifts at TCW for the director position and number of teaching assistants. The impact of this change has impacted the revolving fund budget only as these two positions are funded entirely out of tuition fees rather than the operating budget.

TCW's personnel expenditures reflect salaries for the Director, Administrative Assistant, 11 Teaching Assistants, .50 Custodian, and substitutes. Non-personnel expenditures include contracted services, office supplies, instructional materials and supplies, class equipment, software, and professional development.

41. Food Service - what is this line exactly? How are revenues generated? Have the prices been adjusted?

The Food Services operation is a revolving fund into which all school food service revenues are deposited. Revenues are generated through **school lunch*** and a la carte fees, catering fees (the fees paid by a department that orders food from the operation for some professional development days) and Federal, and State reimbursements.

***In September, 2023 Massachusetts enacted legislation that made school lunch free for all students (<https://www.mass.gov/news/governor-healey-joins-legislative-leadership-to-celebrate-permanent-universal-free-school-meals>). Students receive free lunch and pay for additional lunches (second and third servings) and a la carte food items. Prices for additional lunch servings and a la carte items have remained steady.**

On page 44 of the FY25 Recommended Budget publication, the Food Services revenue anticipated in FY25 is projected at \$1,541,500 and expenditures projected at \$1,793,494. Expenditures include all personnel salaries and substitute wages. Non-personnel expenditures include contracted services, food products and beverages, supplies, paper products, dry goods, computer equipment and repairs, software, uniforms, equipment repair, small and large kitchen wares.

The increase in FY25 expenditures include a plan to make investments in replacing old and original equipment. In FY24, original stoves/ovens were replaced along with the software program. In FY25 plans are being made to cover some of the costs associated with installing cooling units at HH and CH and adding a larger walk in unit to WHS, which will increase the district's capacity to receive a higher volume of government subsidized fresh and frozen food products for distribution throughout the district.

Questions raised by the Finance Committee in public session on January 29, 2024 and emailed on January 30, January 31, and February 1, 2024

42. Please provide a walk of FTE count from FY24 at the time of budget submission (noted in the Spring 2023 warrant) to FY24 at the beginning of the 23-24 school year to FY25 Budget including all exchanges of positions (ex. eliminating district Director of teaching and learning for add of building positions). Please also note staff adds that have been funded by sources other than eliminated positions (e.g. salary savings from retirements, grants, circuit breaker, etc.) including the amount and source.

Please find on the page to follow an updated FTE schedule reflecting FY24 Actual FTEs and FY25 Recommended FTEs, found on page 94 of the 2023 Annual Town Warrant:

Operating Fund Position Category	FY20 Actual FTEs	FY21 Actual FTEs	FY22 Actual FTEs	FY23 Actual FTEs	FY24 Proposed FTEs	FY24 Actual FTEs	Delta FY24 Actual v. FY24 Proposed	FY25 Recommended	Delta FY25 Recommended v. FY24 Actual
Administration/Supervision	21.30	23.00	24.30	25.30	25.30	19.32	(5.98)	20.82	1.50
Licensed Instructional Staff: Teachers, Special Educators, Student Support	260.55	279.80	280.18	288.98	290.18	296.00	5.82	293.80	(2.20)
Clerical	22.53	22.20	22.19	22.19	22.19	21.00	(1.19)	21.00	-
Human Resources & Accounting Assistants and Techs	4.00	5.00	5.00	4.00	4.00	5.00	1.00	5.00	-
95.72	107.90	95.29	91.99	91.99	92.83	0.84	93.83	1.00	
Custodians	23.56	23.00	23.00	23.00	23.00	21.00	(2.00)	21.00	-
TOTAL OPERATING FUND	427.66	460.90	449.96	455.46	456.66	455.15	(1.51)	455.45	0.30
Source: Town Meeting 2023 Warrant Book, Munis Job Salary		33.24	(10.94)	5.50	1.20	(1.51)		0.30	

The delta between FY24 actual and FY24 budget is difficult to reconcile as the methodology and source documents used in the prior year are uncertain. It appears the delta in Admin and Licenses staff may be related to the way WTA leadership positions as administration. The delta related to Clerical and Assistants are reflected in the shift of an administrative assistant to HR and the way in which hours are converted to FTEs, which varies by level. Lastly, it appears that the last administration included Town and TCW funded custodians in with school department custodians, given that all custodians belong to the same bargaining unit.

Please find below the staffing changes that are recommended between the fiscal years 2024 and 2025:

Operating Fund: Summary of Staffing Changes

FY24 Allocated From:	Location	FTE	Funding Source
Director of Teaching and Learning	Central Office	-1.00	Operating Budget
Assistant Principal	Loker	-0.20	Operating Budget
Special Education Administrators	CO	-0.50	Operating Budget
Special Education Teacher	TCW	-0.50	Operating Budget
Speech/Language Teacher (SLP)	TCW	-0.40	Operating Budget
Occupational Therapy (OT)	TCW	-0.50	Operating Budget
Applied Physical Education (APE)	HH	-0.20	Operating Budget
Applied Physical Education (APE)	LO	-0.10	Operating Budget
Applied Physical Education (APE)	WMS	-0.10	Operating Budget
Applied Physical Education (APE)	WMS	-0.10	Operating Budget
School Psychologist	CH	-0.50	Operating Budget
Special Education Team Chair	WHS	-1.00	Operating Budget
Special Education Teaching Assistants	HH	-1.00	Operating Budget
Special Education Teaching Assistants	HH	-2.00	Operating Budget
Special Education Teaching Assistants	LO	-2.00	Operating Budget
Special Education Teaching Assistants	WHS	-4.00	Operating Budget
Total		-14.10	

FY25 Allocated To:	Location	FTE	Funding Source
Special Education Leadership	WMS	1.00	Operating Budget
Director of Diversity, Equity, and Belonging	District Wide	0.20	Operating Budget
Special Education Administrators	HH	0.50	Operating Budget
Special Education Administrators	LO	0.50	Operating Budget
Special Education Administrators	WHS	1.00	Operating Budget
Special Education Teacher	LO	0.30	Operating Budget
Speech/Language Teacher	WMS	0.40	Operating Budget
Physical Therapy (PT)	CH	0.50	Operating Budget
Special Education Teaching Assistants	CH	3.00	Operating Budget
Special Education Teaching Assistants	CH ILC	1.00	Operating Budget
Special Education Teaching Assistants	CH IBC	1.00	Operating Budget
Special Education Teaching Assistants	WHS Life Skills	1.00	Operating Budget
Special Education Teaching Assistants	WHS ASD	2.00	Operating Budget
Special Education Teaching Assistants	WHS LBC	2.00	Operating Budget
Total		14.40	

Net Change	0.30
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The FY25 grant awards are not yet known. Therefore, grants and staffing charged to grants have been level funded.

As noted in prior section of this document, there are 4 WTA and 1 Central office retirement scheduled for FY25 and reflected in the budget. The salary differential is estimated to be \$104,000.

43. I'm trying to get comfort with the expectation that the FDK related Chapter 70 reimbursement in FY26 is expected to exceed the corresponding FDK tuition by more than \$300,000

- a. Is it because those students paying tuition are not considered in the Chapter 70 state aid funding formula at all?**
- b. And/or is it because taxpayers have already been subsidizing part of the cost of extended day in the budget?**

The Chapter 70 funding formula is based on actual student enrollment (quantity of students and demographics) for the prior year and its calculation involves many components. Half time kindergarten enrollment is calculated at half the funding level.

In FY22 an update was made in the funding formula which resulted in some districts, like Wayland, to qualify for more aid than in the past. The white paper linked on Page 17 of the FY25 Recommended Budget publication, [Chapter 70 Aid and Required contribution Calculations, August 2023](#), published by DESE provides the reader an accessible overview of the funding formula. The rate of funding varies from year to year, driven not only by half time/full time student enrollment and demographics, but also inflation, wage adjustment factors, etc. All chapter 70 funding is allocated to municipalities as State Aid. The State Aid funds, including Chapter 70, are allocated to the municipality, not to the school department.

School districts that have not adopted FDK are awarded 50% of enrollment "credit" for kindergarteners. School districts that have adopted FDK are awarded 100% of enrollment "credit". If Wayland, last year, had adopted FDK as proposed, this year's Chapter 70 funding would have increased by \$893,994. Please see the email messages below from Rob O'Donnell, Director of Finance at DESE regarding the incremental increase in FY24 Chapter 70 had Wayland implemented FDK last year:

----- Forwarded message -----

From: **O'Donnell, Robert F (DESE)** <Robert.F.O'Donnell@mass.gov>
Date: Thu, Nov 30, 2023 at 9:48 AM
Subject: RE: FDK Impact on Chapter 70 for Wayland Public Schools
To: Susan Bottan <susan_bottan@waylandps.org>

Hi Susan,

If Wayland reported all of its kindergarten students as free full day in FY24, the district would have received an additional \$893,994 in Chapter 70 aid. Given all the factors that go into the calculation, enrollment, inflation, etc., it's hard to predict how much additional funding you

might receive in the future, but if Wayland continues to be a foundation aid district, you will receive additional aid in the fiscal year following the year that you stop charging tuition.



Comparison to FY23

	FY23	KF Run FY24	Change	Pct Chg	Actual FY24	Difference
Enrollment	2,655	2,759	104	3.92%	2,681	78
Foundation budget	30,979,999	34,013,428	3,033,429	9.79%	33,119,434	893,994
Required district contribution	24,877,273	25,852,462	975,189	3.92%	25,852,462	0
Chapter 70 aid	6,102,726	8,160,966	2,058,240	33.73%	7,266,972	893,994
Required net school spending (NSS)	30,979,999	34,013,428	3,033,429	9.79%	33,119,434	893,994
Target aid share	17.50%	17.50%				
C70 % of foundation	19.70%	23.99%				
Required NSS % of foundation	100.00%	100.00%				

Let me know if you have any other questions,

Rob

Mon, Dec 18, 2023,
9:47 PM

O'Donnell, Robert F (DESE) <Robert.F.O'Donnell@mass.gov>

to John, me

Hi Susan,

No, there's no way to avoid the 1-year lag between switching to tuition-free FDK and counting the students as FDK for Chapter 70 purposes. If you stopped charging tuition next year, we would count the students as FDK in determining your FY26 Chapter 70 aid.

Let me know if you have any other questions,

Rob

Please note, there are many factors that make up the funding formula. Although DESE maintains it cannot calculate Chapter 70 funding for FY26 until all components of the formulas have been finalized, we expect the incremental increase to exceed the cost of the program.

Other resources accessed to explore the financial impact of State Funding by adopting FDK include the following:

- Former School Committee Member, Kathie Steinberg, arranged a meeting with the Holliston Town Manager to learn about Holliston's experiences adopting FDK. MICHAEL McCall, Wayland Town Manager, also spoke with the Holliston Town Manager.
- The Superintendent spoke with legislators to discuss the potential of eliminating the one year pause between adopting and reporting FDK enrollment and the receipt of Chapter 70 funding.
- Michael McCall spoke with Rob O'Donnell, Finance Director, at DESE.

It's important to note that over the last two years, some communities used ARPA funds to bridge the one year pause between implementing FDK and receiving their incremental increase in Chapter 70.

Wayland Public Schools has explored the potential of Chapter 70 funding FDK in prior years. Please see below an email response from Melissa King, the State Aide coordinator for DESE, in 2016 commenting on question asked about the potential of incremental state aid by adopting FDK:

----- Forwarded message -----

From: **King, Melissa (ESE)** <MKing@doe.mass.edu>

Date: Tue, Jan 5, 2016 at 11:08 AM

Subject: RE: Wayland Public Schools: Calculation of Chapter 70 Funding for Full Day Kindergarten

To: Susan Bottan <susan_bottan@wayland.k12.ma.us>

Hi Susan,

$173 \times \$3,639$ (the difference between the $\frac{1}{2}$ and full day K rate in FY16) = \$629,621 increase to Wayland's *foundation budget*. It's then necessary to determine whether this increase makes it more likely that the district would need an increase to aid.

Here's the aid calculation from FY16-

Row 5 = 0, indicating that the district already has enough Chapter 70 aid and required local contribution to cover its foundation budget in FY16. This is why it only received a minimum per pupil aid increase.

The additional \$629K raises Wayland's foundation budget to \$25.231M. Holding all else the same, Wayland would need \$3.6M in foundation aid. It is already receiving \$3.7M, so it is unlikely that it would additional aid to cover the full day K students.

What could change this? Wayland is above its target local contribution, so if the state does more to implement that part of the formula by reducing Wayland's required local contribution, it is more likely that Wayland would need additional Chapter 70 aid. Also, if Wayland's enrollment were to rise again, that would improve the likelihood of needing additional aid. But as it currently stands, Wayland already has enough aid to cover this change.

I hope this helps, though it's not great news. Happy to walk through this in more detail if that's helpful. Let me know.

Regards,
Melissa

Melissa King
State Aid Coordinator, School Finance and District Support
Department of Elementary and Secondary Education
75 Pleasant St
Malden, MA 02148

b. The most recent figure noted for standard FDK tuition per student was \$2,700 per year. While general school costs increased, the FDK tuition seems to have decreased significantly over time (~\$4,900 in the original pilot year 14 years ago if my memory serves, which it may not). Please provide a history of standard FDK tuition per student and total FDK tuition received and the major drivers of the decrease in tuition.

The FDK tuition fee per pupil has decreased over the years as the School Department's operating fund absorbed more of the cost to make the program more affordable and accessible to families. Bulleted below are the annual FDK tuition fees charged per student since FY14 and the years when tuition rates changed:

FY14 \$4,000

Changed in FY16 \$3,500

Changed in FY17 \$3,400

Changed in FY20 \$2,700

Recommended Change in FY25 \$0

The tuition revenue generated through FDK varies from year to year based on the number of students enrolled in FDK, the number of students on IEPs that call for full day placement, the number of students retained from the prior year, the number of students who shift between half and full day programs during the school year, and the number of families who qualify for 100% or 50% of financial assistance.

44. In the presentation of Special Education Department structure to the School Committee and Finance Committee in early January, a comment was made that there may be costs that are eligible for Circuit Breaker reimbursement that were not sought in the past and will be this year. Is this related to in-district special education costs and do you have a ballpark range of what this might amount to for FY24?

To calculate the FY25 projected CB reimbursement, a prudent and conservative approach was used based on eligible students and their annual contracted costs for out of district placement and transportation. Given the degree of risk of overestimating reimbursement by estimating "ballpark" expenditures of other related service expenditures from through June 30, 2024 would put the Town at risk of under-budgeting legally mandated services.

45. It seems reimbursement funds may have been left on the table in the past as significant financial loss to town residents (see Chapter 70 FDK and Special Education Circuit Breaker questions above). Are there potentially other areas where we have not accessed maximum reimbursement (e.g. Children's Way)? Does the district have any specific goals and/or action plan to optimize our financial

operations (e.g. information sharing with other districts, training, consultant review)?

The School District has and will continue to maximize, leverage, and align all sources of funding sources to support students. However, if the Finance Committee has any thoughts, ideas, or suggestions for optimizing financial operations, the School Department's Finance Director is open to hearing them!

Please refer to page 40 of the FY25 Recommended Budget publication, entitled **OTHER SOURCES OF FUNDING**. In FY24 WPS was awarded more than \$3M in Federal grants and \$4M in State grants and more than \$300,000 of FY25 fee based revolving funds offset the costs of the school district's expenses. Pages 41 through 44 describe how each grant is used to leverage the programs offered in Wayland to support and improve outcomes for all students. With guidance from DESE, the school department has identified ways to invest in the food service program that offsets capital and operational costs and with the Department of Revenue to define indirect and direct cost methodologies for fee-based programs, also resulting in offsets of operational costs.

In addition, the district benefits from its district leadership's and staff members' engagement in continuous learning opportunities and engagement with a wide range of professional organizations and instructions, including but not limited to the Department of Elementary and Secondary Education, Massachusetts Association of School Superintendents, Massachusetts Association of School Committees, Massachusetts Association for School Business Official, as well as "job alike" groups and regional roundtables allow access to new information and promising practices from other districts on a wide range of topics, include teaching & learning and finance and operations.

46. What is the cost of the two new software packages noted in a previous response as part of the drivers in the increase in the IT budget lines?

The net increase in software overall between FY25 increase of \$35,000 in software accounts were funded through the process of reallocating funds from existing resources.

A 5% increase, equivalent to about \$12,600, of all software licenses have been budgeted in FY25 and are reflected in each school and program budget

The software packages being enhanced and new are noted below:

Enhanced Software and Increased Costs associated with existing software in FY25: \$10,400

We expanded the existing licenses to allow for increase electronic data collection versus manually entering data:

- IReady
- Amplify – on line version
- AMC
- Track My Progress

New software added in FY24 with Increased Licensing Costs in FY25: \$12,000

These new software modules integrate with existing software to streamline the application, hiring, and onboarding processes, track employee records digitally, and update the IEP format to meet state requirements.

- PowerSchool – Special Education – Special Programs, Job Board and Staff Hiring, Staff Records Management
- PowerSchool – Human Resources - Job Board and Staff Hiring, Staff Records Management

47. Does the budgeted increase in transportation cost anticipate an increase in student transportation fees?

The fees of school bus transportation are budgeted at \$400 for FY25. A fee increase has not been recommended for FY25. The annual bus fee was increased in FY21 from \$300 per rider to \$400 per rider.

48. Please give us a sense of the cost of the Spanish Immersion program and what the actual/estimated incremental cost is to bring the program to the Middle School and, eventually, if applicable, to the High School.

There have been no additional classroom sections added to support the implementation of Spanish Immersion, therefore no additional staff have been added. Additionally, no additional buses have been contracted.

The FY25 non-personnel budget for Loker's Spanish Immersion program K-Grade 5 supplies and materials, totals \$8,485. The FY25 budget for WMS's supplies and materials totals \$5,000 and stipends totaling \$5,000 for curriculum writing.

Questions raised by the Finance Committee in public session on February 7, 2024

49. Is this year the first time we were aware of the change in the Chapter 70 formula?? (I think that this is getting at the fact that the formula changed in 2022 and this seems to be the first year we realized the impact the change would have on Wayland's Chapter 70 allocation if we fully incorporate FDK in the budget.)

The Chapter 70 calculation underwent a fairly significant change between FY21 and FY24 as the Student Opportunity Act continued to be implemented in MA. The Chapter 70 calculation is built upon multiple factors including student enrollment and demographics. Wayland's Chapter 70 aid began to grow in FY22. Source - [DESE Finance Website](#) (also reflected on the Town's Cherry Sheets):

Chapter 70 Funding in FY20 \$5,299,764
Chapter 70 Funding in FY21 \$5,299,764
Chapter 70 Funding in FY22 \$5,379,174
Chapter 70 Funding in FY23 \$6,102,726
Chapter 70 Funding in FY24 \$7,266,972

The Chapter 70 formula calculates half credit for half day kindergarten enrollment and full credit for non-tuitioned full day kindergarten enrollment. Per conversations with DESE since the inception of FDK in Wayland, we know that our Chapter 70 funding wouldn't have changed if we fully incorporated FDK into the operating budget prior to 2022.

We can't comment on why the prior administration didn't discuss how the change in Chapter 70 funding would change if the district moved to non-tuitioned FDK, but this year we did work with both DESE and another town with similar demographics to Wayland who had recently made the move to non-tuitioned FDK to determine how our Chapter 70 funding would be affected. We were pleased to learn that given the current Chapter 70 funding formula, incorporating FDK fully into the operating budget would potentially result in increased Chapter 70 funding for Wayland albeit with a one year lag.

The FY25 Recommended Budget publications, our presentations, and the Q&A's describe the Chapter 70 formula, our approach to determine what the incremental increase would have been in FY24, and what the impact might be in FY26's funding if FDK is adopted in FY25. As DESE's Director has explained to the Town Manager, it is impossible to calculate today what the reimbursement level will be as there are many undecided and unknown factors that make up the formula. A summary of some of the factors that influence Chapter 70 funding are bulleted below, with a focus on how enrollment drives the funding level:

- Chapter 70 is built upon multiple factors and student enrollment and demographics is among the factors.
- Some of the many factors that impact the funding formula include a wage adjustment factor, Wayland revenue growth, and the state inflation factor (in FY24 the inflation factor was 4.5%, DESE confirmed last week that in FY25, the inflation factor will be 1.36%. The mean inflation rate over the last several years has been about 2.5%)
- The Chapter 70 formula calculates funding on a per-pupil basis. Each student enrolled in a district generates a certain amount of funding from the state. This amount can vary based on factors such as grade level, demographics, and other student needs.
- Districts receive half credit for half day kindergarten enrollment and full credit for non-tuitioned full day kindergarten enrollment.
- Wayland's steady enrollment is helpful but Chapter 70 is again, based on a number of factors.
- Enrollment figures are updated annually to reflect changes in student populations. This ensures that funding remains responsive to shifting demographics and educational needs within each district.
- Enrollment is reported to DEE on October 1 of each year. The enrollment is used to project Chapter 70 funding for the following fiscal year.

Please find below four brief and accessible resources describing the Chapter 70 formula and the need for change that began to take place in November 2019 with Governor Baker's signing of the Student Opportunity Act:

1. [Demystifying the Chapter 70 Formula](#) - 3 min video produced in 2010 by MASS Budget describing the formula and why it needs to be refined.

2. [School Funding: How does it work and how can we fix it?](#) - 10 min video produced in 2019 narrated by Senator Jason Lewis on how the formula works and why it needs to be changed
3. [Student Opportunity Act - Education Funding Law Signed](#) - brief article published by WBUR on Governor Baker's signing of the SOA. Similar articles appeared in local and statewide publications across the Commonwealth.
4. [Chapter 70 Aid and Required Contribution Calculations, August 2023](#) - Summary of the Commonwealth's funding formula, published in 2023

50. We keep mentioning that the \$535K FDK number in the budget includes .35 FTE for teachers and .35 FTE for TAs per classroom, yet we say that we already have FDK so aren't adding staff. Can we clarify this? (I believe this is getting at clarifying that the .35 positions are currently paid for by the fee which will be fully absorbed into the operating budget.)

Full Day Kindergarten is currently offered in Wayland within 10 classrooms for a tuition fee.

The Operating Fund currently pays for each of the 10 classroom **Half** Day Kindergarten programs, which consists of .65 FTE of each teacher and .65 FTE of each teaching assistant. The tuition fees covers .35 FTE of each teacher and each teaching assistant in each of the 10 K classrooms which allows the existing staff and students to stay for the remainder of the day, creating a **Full** Day Kindergarten Program.

The FY25 Recommended Budget reflects the adoption of the Full Day Kindergarten program, which will result in no tuition. Instead, students will be counted as full day students in our October 1 enrollment numbers and submitted to the State and used for calculating Chapter 70 Funding. There will be no additional staff hires to adopt FDK, as the 10 classrooms are already in operation and fully staffed.

Please let me know if you have any other questions about the FY25 Recommended Budget for the School Dept.