

FY 2023 Budget Questions & Answers

Finance Committee

UPDATE TO FIRST SET OF QUESTIONS:

300	Please provide all the balances of the revolving funds at 6/30/21, projected balances at 6/30/22, and budgeted balances at 6/30/23. In other words I'm looking for a "roll forward" of the accounts.	Please see the revolving funds (past, current, and future) here . NOTE: The spreadsheet has been updated to include a second worksheet to provide info regarding the revolving funds carried in Fund 0295 (previously only contained Fund 0285 revolving accounts).
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Non General	Please attach a list of the FY21 budgeted offsets and the FY21 actual offsets taken (IN)	Information regarding the FY21 budgeted offsets will need to be provided at a later date.
Non General	For all the non-general accounts, please provide information on: 1. FY21 end balance 2. FY22 current balance 3. FY22 anticipated ending balance 4. FY22 anticipated offset/expenses 5. FY23 anticipated revenue (IN)	This was addressed in the first set of Finance Committee questions.
1420	Please provide accounting of FY21 compensation reserve spread and left over balance (IN)	During the FY21 year, the \$1,541,850 in Comp Reserve was unspent. After the year closed and well into the summer, but with an effective date of 6/30/21, the monies were used as a source for wide-scale transfers in order to bring all accounts out of the red. A listing of the transfers involving Comp Reserve can be found here .
1420	What are the assumptions imbedded in the compensation reserve budget for FY23? [this should be an executive session discussion] (IN)	It is true that this would need to be executive session.

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General	What non-salary compensation is given to administration staff; please include \$ amounts? Please include all stipends, travel allowances, annuities, etc. (IN)	This information can be found here .
General	How many/ what staff retirements are calculated into the FY23 budget? For each position, what is the targeted salary and targeted savings? (IN)	No retirements are reflected in the FY23 budget. Reductions in staff are based on \$64,000, representing approx. MA Step 5.
General	What changes in the currently settled contracts (school admin assistants staff?) affect the FY23 budget including negotiated COLA? (IN)	Other than Food Service Staff, there are no settled contracts for FY23. This holds true for all non-bargaining unit staff also. The only salary increases reflected in the budget are the cost of increment (going up 1 step on a salary schedule).
11420381-511030	Is HR Coordinator travel stipend necessary if position is being eliminated? (IN)	It is not.
12139010-511320	Is this salary (\$125,528) the targeted salary for the new Director of Teaching, Learning, DEI? Plus the \$1200 travel stipend and \$3000 for continued education?	That amount is the budgeted FY23 expense. Salary and additional employment costs are pending contract negotiations with the selected candidate.
General	Please provide the salaries for leadership team staff (Central Office and principals, assistant principals)	As noted above, have not been determined for FY23. For FY22, this information can be found here .
Offsets	If Kindergarten is free next year, will all the approx \$170,000 FDK/KED offsets still be utilized (not counting salaries)?	The loss of the revenues (and hence offsets) were all considered in the Full Day Kindergarten financial plan.
12111020-512160	Are there no extra work days included in the school secretaries' contracts?	The extra work days are within the salary spreadsheet, and carried into those totals on the budget worksheet.

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12115053-511330	Are there no art, music, PE teachers budgeted for Crisafulli or Day as there is at Abbot? (IN)	In the initial version of the budget, teacher salaries were listed in whole per school (but included all subject areas). This dollar amount has now been allocated in the spreadsheet .
School Choice	Will there be additional School Choice slots next year to cover the funds needed for Kindergarten or will there be less spent in other areas?	The plan for FDK costs for FY23 was addressed in the first set of Finance Committee questions. Regarding the number of School Choice slots, there has been no discussion regarding this matter. As always, an increase would have to be recommended by the Superintendent and then approved by School Committee.
School Choice	How many students of staff are included in School Choice and how many are enrolled without any incoming funds (per the WTA contract)?	As of January 2022: We currently have 18 staff children (students) attending WPS under School Choice (selected via the lottery). We have an additional 55 staff students attending per their contract (tuition waived).
General	How many FTEs per DESE function line? What is the change from FY22 to FY23 in FTEs?	This information is in the budget worksheet , on the Summary w Offsets and FTEs.
Non General	How many staff are paid through non-general funds? Is health insurance paid for by the revolving funds and/or grants? If paid through a grant, isn't it required that the health insurance is paid for from the grant?	The FY23 budget is predicated on 80.6 staff members' pay being funding outside of the General Fund. It is not required that health insurance be paid for from a grant; it is required that MTRS be considered for professional staff.
12111066-511330	PreK teachers went up significantly in FY23. Was an additional class added?	An additional REACH classroom was approved in December, 2020.

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9000s	How many students attend out of district programs in FY22 and anticipated in FY23?	As of 3/4/22, we have 60 students enrolled in an out-of-district school; FY23 budget is planned for 53. The decrease in number is due to students graduating and/or aging out.
9000s	What is the anticipated increased tuition rate for out of district programs in FY23 (range)?	<p>The Operational Services Division (OSD) sets the tuition prices for M.G.L. approved private special education programs for purchase by cities and towns and Commonwealth departments. FY23 rates were released on 2/2/22 (increase of 2.5%). We are also closely monitoring individual schools who have applied for a separate cost increase from OSD and will adjust as needed.</p> <p>Valley Collaborative is holding at FY22 rates.</p>
12135080-511370	What are the SPED Team Leader stipends? \$14,876 (2)	Per Unit B contract, Student Support Leaders receive a stipend for administrative responsibilities.
12239098-535060	How was the contracted services budget for Special Education derived? It is same number as in FY22.	The amount of the budget allocation was determined in collaboration with Director of Pupil Services Courtney Moran.
2325	Substitute teacher costs went up significantly; rationale and calculation?	Increased substitute teacher budget allocations were based on usage and reflective of the increase from \$80 to \$90 for FY23.
2330	It looks like math interventionists were reduced as well as the reading interventionists? Are these services not needed to address learning loss from COVID? What is the change in the model for both math and reading?	MIs have not been reduced. The fifth hour for the gr. 3-5 MIs has been paid through grants in FY21 and FY22 and will continue to be so in FY23 through ARPA funds. There have been RI reductions at the

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		elementary schools based on restructuring the services. The RIs will now be deployed to schools based on student data and will no longer be pre-assigned equally to each school.
12111110-511410	SPED PreK TAs up significantly? Additional classroom?	Teaching Assistants are assigned based on individual student needs.
2340	Librarian line up? Contractual pay or addl responsibilities?	This was addressed in the first set of Finance Committee questions.
2357	Please explain the curriculum coordinator model and how it is changed from FY22?	There have been no changes to our Curriculum Coordinators (Unit B); FY22 and FY23 are the same model.
2357	Do you anticipate that teacher course reimbursements will continue to be down or should it recover to pre—COVID levels?	The level of teacher course reimbursement is in part dictated by contractual language for which negotiations have yet to begin.
2410, 2415, 2420	Textbook & related media, library instructional materials and instructional equipment have significant budget cuts or have been zeroed out? Is there no anticipated spending in those categories?	The initial distribution of the budget was prior to the principals allocating their per pupil monies (their allocation was all in general instructional supplies). The spreadsheet now reflects their individual choices regarding their monies.
2710	Please explain the changes in Function area 2710 Guidance? Additional staff? Budget up about \$250,000.	The FY22 budget used \$137,580 of SOA as an offset. SOA is now included as part of the general allotment from the town. The additional difference is based on FY22 actual salaries higher than budget and the Cost of increment for FY23 salaries.

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	How will the IDEA Grant 240 be spent?	Allocation for FY23 grants have not been posted. Anticipated use will continue to include \$820k for OOD tuition, as well as professional services required to meet the special needs of students and alignment with grant priorities.
	Please attach the anticipated ESSER III budget.	The spreadsheet for ESSER II and ESSER III can be found here .
	How was the ESSER II grant spent?	The spreadsheet for ESSER II and ESSER III can be found here .
3300	No anticipated Foster Care or Homeless transportation costs?	No costs in these areas are projected at this time.
3300	There is \$125K for Kindergarten bus in budget. Is this still necessary with all full day kindergarten?	It is not but actual Gen Ed transportation is slightly higher than budgeted. As a reminder, all aspects of the FY23 budget reflect pre-FDK approval.
3300	Special Ed transportation is up 14%. The largest increase is in contracted transportation (up\$200,000) while it looks like the leases for our own drivers are down. Are we leasing fewer vans/employing fewer drivers? What is the change in FTEs? Is it cheaper to employ/lease or contract out?	The number of van leases and employee FTE has not changed. According to the last transportation study completed, it was not recommended by the Superintendent or Director of Finance to change our current model.
3300	Regular transportation is up 8% (\$170K). This is for how many buses? Same as currently? Same start times? Or has the start time consideration been shelved?	No changes are planned for route numbers nor start times. The budgeted increase for the Dee Transport contractual costs was 4% or \$107,365 (FY23 budget of \$2,791,480 vs FY22 actual cost of \$2,684,115). As previously discussed, out of district transportation costs have seen an impactful

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		increase; the budget for that line has been increased from \$500K to \$800k.
3300	Do we anticipate receiving the \$655,000 in bus fees in FY23 or does this utilize balances from the bus revolving account?	It is anticipated that the revenue will increase in FY23 due to the decrease in COVID concerns. It was a little below target (5%) for FY22, collecting slightly over \$620k.
3300	How can we charge a FDK offset for transportation when all the kindergarten is free next year?	As noted above, the FY23 budget was pre-FDK approval.
4225	What is the School Security Admin stipend and how is the stipend recipient chosen?	Inherited by current administration, formalizing the duties for this stipend and the selection process are already scheduled for review prior to appointment for FY23.
14130392-534020	Why the big increase in district telephone?	The budget amount for phones is a very modest increase of \$78,800 (FY22) to \$80,720 (FY23). What has changed is the allocation is one line, as opposed to per building.
4130	How was the electricity allocation calculated?	Electricity for the FY23 budget was calculated based upon FY20 and FY21 actuals.
14220392-571090	Who receives the \$4800 travel allowance in Maintenance?	The Director of Facilities receives this stipend.
4220	Are the fire alarms sufficiently budgeted?	It is agreed that the budget allotted to this expense is tight. If additional monies are needed, transfers will occur from other lines.

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4230	Equipment Maintenance was cut by \$75,000. Why?	This expense is now more properly allocated where it belongs, which is under each building's contracted services.
5300	The copier leases show no increase. Is there a new contract that realizes some savings? Or can there be some savings here compared to the actuals?	There has been and will be current and future consolidation, both in copiers and RISOs, and the potential to move some copiers from leases to purchases. It was decided at this time to keep the line stable.
3510	Athletics were cut by \$85,000. Are there fewer sports/coaches anticipated next year?	No, but as an additional budget management tool for FY23, additional FY22 athletic expenses will be borne by the general fund. This will allow the athletic revolving fund to serve as a source of additional coaching stipends in FY23.
2305	What is the cost of FY23 steps and columns with no COLA for the WTA teachers?	This was addressed in the first set of Finance Committee questions.
Food Service	What is the assumption regarding revenue for Food Service next year?	The assumption is that revenue will increase in FY22 due to the federal government's extension of increased reimbursements. While the Food Service revolving fund operated at a loss of \$213k for FY21, opening at \$488k and closing at \$275k, it is projected that the FY22 closing balance will be higher. If the question is to project FY23 revenue at this time, that answer would be impactfully affected by the Federal Government reimbursement rates in place at the time.

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12139065-511330	Please explain the increase in ELL expenses/salaries? How many students utilize these services?	This year our ELL teacher was increased from a .6 to a .8 FTE due to several non-English speaking students who moved in mid-year. This FTE was carried forward “as is” and we will adjust accordingly based on the status of these students next year. We currently (FY22) serve 125 ELL students, which is a 30% increase over last year (FY21).
#11410381	Dennis Galvin: Please explain the 60K cost for FY23 for Admin Assistant in Business Office	The HR department’s Administrative Assistant (new in FY22) was paid for by the ESSER II grant in FY22 and moved to the General Fund for FY23.
#12112061 #12113060 #12114054	Dennis Galvin: Please explain the increases in these accounts for salaries related to kindergarten at the Nabnasset, Robinson and Abbot Schools from 271K to 458K, 203K to 434K and 74K to 138K respectively.	Salaries for the district’s kindergarten program at Nabnasset, Robinson and Miller were budgeted for FY22 at 13 FTEs but actual FY22 staffing was 13.5 FTEs. FY23 was mistakenly budgeted at 14 FTEs.
#12122040	Dennis Galvin: Please explain the increase in this account for language arts salary at Stoneybrook School from 705K to 3M	The initial version of the budget worksheet listed teacher salaries at the middle schools as a total dollar amount. The salaries have now been allocated by subject line in the spreadsheet .
#12114074 #12114075 #12115074	Dennis Galvin: Please explain the increases in salary for the speech therapists and occupational therapists at the Abbot School. From 32K to 52K, 33K to 68K and 45K to 73K respectively	This budgeting is reflective of current and projected student need.
#12111090	Dennis Galvin: Please explain the increase for Kindergarten Teachers at the Rita Miller School from 54K to 103K	This budget for Kindergarten TAs at Miller is reflective of current (FY22) and projected student need.
#12111110 #12112096	Dennis Galvin: Please explain the increase for the “SPED” teaching assistants at the Pre K Miller School from 179K to	This area of staffing and budgeting is always directly reflective of current and projected student need.

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#12113090 #12115096	417K, at the Nabnasset School 129K to 148K, Robinson School 60K to 114K and Crisafulli School 298K to 378K		
#12112112 #12116112	Dennis Galvin: Please explain the increase in the Guidance account at the Nabnasset and Day Schools 73K to 129K and 101K to 136K.	This question was answered above.	
#12135081	Dennis Galvin: Please explain the cost increase in the Psychologists account from 369K to 444K	FY22's \$366k allocation was actually \$415K in total salaries bc the offset was embedded. Actual FY22 salaries were \$432k, and the cost of increment accounts for the increase from FY22 to FY23.	
#14220212 #14220222	Dennis Galvin: Please explain the increase in cost for the HVAC system at Blanchard and Stonybrook schools 10K to 25K and 15K to 25K	This was addressed in the first set of Finance Committee questions.	
# 14220382	Dennis Galvin: Please explain the cost increase in the Bld Ctr HVAC 2.5K to 8K	This was addressed in the first set of Finance Committee questions.	