

## Executive Summary



This section includes a high-level summary of the FY'22 Voted Budget. The District is sensitive to the Town's fiscal short-and long-term challenges and developed a budget within this guideline while balancing the expectations of the community to provide an educational system that meets our core values of Academic Excellence, Cooperative and Caring Relationships, Respect for Human Differences and Commitment to Community. Each year the School Committee provides guidance to the Wellesley Public Schools administration for preparation of the budget.

As in every community throughout the Commonwealth, the pandemic has resulted in a loss of local revenue and created uncertainty in the level of state aid for FY'22. Additionally, there may still be unanticipated School and/or Town expenses in FY'21 that, when added to the other revenue/expense estimates, make the fiscal outlook for the Town of Wellesley very challenging for the next several years.

### *School Committee Budget Guidelines:*

The following general guidance is meant to assist the Wellesley Public Schools administration in preparing the budget for Fiscal Year 2022. After discussion related to the Town's financial limitations, School Committee has directed the administration to prepare two separate operating budgets. The first will represent a 2.5% increase over the FY'21 budget. The second will represent a "level service" budget.

#### Key Assumptions:

- Not contemplating any new strategic investments
- Will be back in a regular full in-person model
- The budget assumes a full return to a regular schedule for all students and staff in FY'22. It remains unclear whether the District will incur ongoing COVID-related expenses next year. If so, any of these expenses, would be unbudgeted and likely require additional resources to address.
- Enrollment assumptions – use modified projections, modeled with low and high range
- Level service may include additional student interventions to close education gaps created by the pandemic.

On November 17, 2020, the School Committee voted the Operating Budget Guidance for FY'22:

The Committee is sensitive to the Town's fiscal short- and long-term challenges and will strive to develop a budget at guideline while balancing the expectations of the community to provide an educational system that meets our core values of Academic Excellence, Cooperative and Caring Relationships, Respect for Human Differences, and Commitment to Community. In the creation of the FY'22 budget, the Committee places priority on the following objectives:

- Meeting legal mandates.
- Supporting the achievement of our system goals.
- Offering appropriate general and special education programs and services and structuring the budget to insulate general education programs from the potential variability in special education expenses and revenue.
- Supporting enrollment increases and/or decreases by maintaining class size guidelines and student options accordingly.

- Providing competitive compensation and programming to support the recruitment, hiring, retention and development of quality professional and other instructional and administrative staff.
- Providing adequate supplies and equipment to support the educational program.
- Diligently searching for cost savings that can be realized without adversely affecting delivery of the educational program.

*Available Revenue Based on Budget Guidelines:*

Based on the Select Board and School Committee Budget Guidelines, the available revenue is calculated as:

Option 1: Joint Guidance

FY'21 Annual Town Meeting Appropriation	\$80,379,651
<b>2.50% Increase</b>	<b>\$2,009,491</b>
<b>New Available Revenue</b>	<b>\$2,009,491</b>

Option 2: Additional Guidance from School Committee

FY'21 Annual Town Meeting Appropriation	\$80,379,651
<b>2.50% Increase</b>	<b>\$2,009,491</b>
Level Service	(\$179,487)
Level Service: <b>COVID Related</b>	\$330,599
<b>New Available Revenue</b>	<b>\$2,160,603</b>

As a point of comparison, we have included a historical view of the budget guidelines issued by the Select Board and School Committee.

Fiscal Year	Select Board Guideline	School Committee Guideline	School Department Voted Increase (w/o Health Benefits)
2016	4.00%	4.50%	4.98%
2017	4.00%	4.00%	4.25%
2018	3.50%	4.50%	3.49%
2019	3.50%	4.00%	3.44%
2020	3.00%	3.65%	3.37%
2021	Modified 3.50% + Spec. Ed. Funding	Option 1: 3.50% Option 2: 3.50% + Spec. Ed. Option 3: 4.25% + Spec. Ed.	3.82% + Spec. Ed. = 4.86%
2022	2.50%	Option 1: 2.50% Option 2: Level Service	2.69%

In FY'21, the budget guidelines from both the Select Board and the School Committee included an additional appropriation for Special Education for cost increases in four categories: caseload driven staff, transportation, out-of-district placements, and circuit breaker reimbursement reductions. The additional appropriation totaled \$664,203 or an additional 1.04%.

With these guidelines in mind, the District Administrative team developed the FY'22 Administration's Request.

## Budget Architecture



Historically, the budget process begins with the District's standard architecture that builds on Level Service needs with Strategic Plan and Other Critical Needs to reach a complete budget request to submit to the School Committee. The pandemic has created a greater level of uncertainty about state and local revenues. As an example, the Commonwealth of Massachusetts has yet to finalize the FY'21 General Appropriations Act (GAA) six months into the fiscal year. Given this, the Town has approached the FY'22 budget process utilizing a conservative approach of a 2.50% budget guideline for all Town Departments and the Schools.

A budget is an estimate of funds needed to cover planned expenses in a fiscal year. Staffing and special education are the two segments of the budget that can have significant variability between initial budget proposal and close out of the fiscal year. The district spends significant time and effort in recruiting candidates for each position. The actual salary for the hired individual may vary from the budgeted amount. Although there is turnover throughout the year in our teaching assistants and paraprofessional positions, most teacher position are filled and salaries known by mid-August. Therefore, a re-set to the budget in the early fall is appropriate. In fiscal year 2021, this timeframe was adjusted. With the ability for staff to take a Family First Coronavirus Response Act (FFCRA) leave of absence, and the need to create a system-wide remote learning school, personnel changes continued throughout the fall and early winter. The re-set budget is the base for fiscal year 2022 but was not presented to the School Committee in advance of the FY'22 Voted Budget. These budget changes include personnel changes (budget versus actual); revenue assumptions based on actual receipts at the close of fiscal year 2020; and student needs, both in terms of general and special education. As part of this process, the district updated the budget across types of expenses (Salary and Other Compensation and Expenses) and across the four categories (Administration, Student Services, Operations, Instruction). The FY'21 Adjusted Budget is the basis for building the FY'22 Voted Budget.

## Significant Changes to the FY'21 Adjusted Budget by Category



A shared understanding of the budget architecture categories is an important beginning to the budget process. The FY'22 Voted Budget was guided by these definitions:

**Level Service:** a budget that supports providing the same standard of service as in the prior fiscal year. Under this definition, line items would increase or decrease depending on changes in need, such as enrollment increases or decreases or contract changes.

In fiscal year 2022, level service can also include additional costs to address education gaps created by the pandemic. Items recommended to address education gaps are noted as "**COVID Related**".

**Strategic Plan:** a budget that supports one of the three strategies of the District's current Strategic Plan:

- 1.) Focus on every child, in every classroom, every day
- 2.) Invest in our Educators
- 3.) Provide broad-based learning opportunities as part of a world class public school system
- 4.) Facilities Master Plan

**Other Critical Needs:** a budget that supports additional changes not reflected in Level Service or Strategic Plan that are critical to the district's operation.

Under normal budget circumstances, the district develops a budget using three classifications: Level Service, Strategic Plan and Other Critical Needs. Given the current pandemic and the budget guidelines from the School Committee and Select Board, the FY'22 Voted Budget includes only Level Service items.

Fiscal Year 2021 Voted Budget



Fiscal Year 2022 Voted Budget

(Limited to Level Service Only)



*Fiscal Year 2022 Voted Budget Recap:*

The FY'22 Voted Budget is \$82,540,254, which represents a 2.69% increase. The reduction in health benefits is not included in the FY'22 Voted Budget figures below. When the proposed health benefit savings is applied to the FY'22 Voted Budget amount, the increase is reduced to \$1,958,103 or 2.44%.

As The table provides the FY'22 Voted Budget by functional categories:

Category	Salary and Other Comp.	Expenses	FY'22 Voted Budget	Variance FY22-FY21	% of Total Budget
320 Instruction	\$51,465,757	\$2,326,674	\$53,792,431	\$1,659,847	65.17%
330 Administration	\$1,295,210	\$172,027	\$1,467,237	(\$282,316)	1.77%
340 Operations	\$1,598,820	\$1,410,279	\$3,009,099	\$75,847	3.65%
360 Student Services	<u>\$19,230,389</u>	<u>\$5,041,098</u>	<u>\$24,271,487</u>	<u>\$707,226</u>	29.40%
<b>FY'22 Total Request</b>	<b>\$73,590,176</b>	<b>\$8,950,078</b>	<b>\$82,540,254</b>	<b>\$2,160,603</b>	

*Health Benefit Impact:* (\$202,500)

Below is a summary of the FY'22 Voted Budget by service level:

Category	Salary and Other Comp.	Expenses	FY'22 Total Request	% Incr.	Cum. % Incr.
Adjusted Budget	\$70,862,362	\$9,517,289	\$80,379,651		
Level Service	\$2,468,708	(\$638,703)	\$1,830,005	2.28%	2.28%
Level Service (COVID Related)	\$259,106	\$71,493	\$330,599	0.41%	2.69%
Strategic Plan	\$0	\$0	\$0	0.00%	0.00%
Other Critical Needs	\$0	\$0	\$0	0.00%	0.00%
<b>FY'22 Total Request</b>	<b>\$73,590,176</b>	<b>\$8,950,079</b>	<b>\$82,540,254</b>	<b>2.69%</b>	<b>2.69%</b>

*Health Benefit Impact:* (\$202,500)

The Student Services and Instruction areas of the budget account for 94.58% of the total budget. The chart below breaks the FY'22 Voted Budget into the four categories. All FY'22 Voted Budget changes are classified as Level Service, Strategic Plan, or Other Critical Needs. A summary of all changes is listed below for easy reference:

***Level Service (Salary and Other Compensation):***

School	Salary and Other Compensation Changes	FTE	Cost	Benefits
PAWS	Tuition Offset (Increased Revenue)	0.00	(\$73,615)	\$0
PAWS	Increase in Team Chair Position (from WHS Speech FTE)	0.20	\$15,251	\$0
PAWS	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$85,892	\$0
Bates	Planned 18 Sections in SY'21-22 (Enrollment)	2.00	\$152,508	\$40,000
Bates	Visual Art Reduction (Enrollment)	(0.05)	(\$3,813)	\$0
Bates	World Language Increase (Enrollment)	0.20	\$15,251	\$0
Bates	Fitness and Health Reduction (Enrollment)	(0.20)	(\$15,251)	\$0
Bates	Librarian Increase	0.20	\$15,251	\$0
Bates	Kindergarten Teaching Assistant (Enrollment)	1.00	\$28,631	\$7,500
Bates	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)
Bates	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$148,411	\$0
Fiske	Planned 15 Sections in SY'21-22 (Enrollment)	(2.00)	(\$152,508)	(\$40,000)
Fiske	Visual Art Reduction (Enrollment)	(0.10)	(\$7,625)	\$0
Fiske	Fitness and Health Reduction (Enrollment)	(0.20)	(\$15,251)	\$0
Fiske	Performing Arts Reduction (Enrollment)	(0.10)	(\$7,625)	\$0
Fiske	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)
Fiske	Reduction of Remote Learning School Teaching Assistant	(1.00)	(\$28,631)	(\$7,500)
Fiske	Social Work – 20 Per Diem Summer Days ( <b>COVID Related</b> )	0.00	\$10,000	\$0
Fiske	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$218,392	\$0
Hardy	Planned 12 Sections in SY'21-22 (Enrollment)	(1.00)	(\$76,254)	(\$20,000)
Hardy	Visual Art Reduction (Enrollment)	(0.10)	(\$7,625)	\$0
Hardy	Fitness and Health Reduction (Enrollment)	(0.20)	(\$15,251)	\$0
Hardy	Librarian Increase	0.10	\$7,625	\$0
Hardy	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)

School	Salary and Other Compensation Changes	FTE	Cost	Benefits
Hardy	Spec. Ed.: Teaching Assistant Reduction (Case Load)	(1.00)	(\$27,549)	(\$7,500)
Hardy	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$122,286	\$0
Hunnewell	Planned 14 Section in SY'21-22 (Enrollment)	1.00	\$76,254	\$20,000
Hunnewell	World Language Increase (Enrollment)	0.20	\$15,251	\$0
Hunnewell	Librarian Increase	0.10	\$7,625	\$0
Hunnewell	Performing Arts Increase (Enrollment)	0.10	\$7,625	\$0
Hunnewell	Kindergarten Teaching Assistant	1.00	\$27,549	\$7,500
Hunnewell	Reduction of RLS Kindergarten Teaching Assistant	(1.00)	(\$27,549)	(\$7,500)
Hunnewell	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)
Hunnewell	Spec. Ed.: Teaching Assistant Reduction (Case Load)	(1.00)	(\$27,549)	(\$7,500)
Hunnewell	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$320,332	\$0
Schofield	Planned 18 Sections in SY'21-22 (Enrollment)	(2.00)	(\$152,508)	(\$40,000)
Schofield	Visual Art Reduction (Enrollment)	(0.05)	(\$3,813)	\$0
Schofield	World Language Reduction (Enrollment)	(0.20)	(\$15,251)	\$0
Schofield	Librarian Increase	0.20	\$15,251	\$0
Schofield	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)
Schofield	Return of Reading Instructional Para. from RLS	1.05	\$35,768	\$0
Schofield	Return of Teacher from RLS	1.00	\$76,254	\$0
Schofield	Social Work – 20 Per Diem Summer Days (COVID Related)	0.00	\$10,000	\$0
Schofield	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$380,442	\$0
Sprague	Visual Art Reduction (Enrollment)	(0.20)	(\$15,251)	\$0
Sprague	World Language Reduction (Enrollment)	(0.20)	(\$15,251)	\$0
Sprague	Librarian Increase	0.20	\$15,251	\$0
Sprague	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)
Sprague	Spec. Ed.: Reduction of RLS Teacher	(1.00)	(\$76,254)	(\$20,000)
Sprague	Spec. Ed.: Teacher Reduction	(1.00)	(\$76,254)	(\$20,000)
Sprague	Spec. Ed.: Teaching Asst. to GF (Compliance per DESE)	6.00	\$165,294	\$0
Sprague	Spec. Ed.: Teaching Assistant Reduction	(1.00)	(\$27,549)	(\$7,500)

School	Salary and Other Compensation Changes	FTE	Cost	Benefits
Sprague	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$239,497	\$0
Upham	Librarian Increase	0.20	\$15,251	\$0
Upham	Reduction of RLS Kindergarten Teaching Assistant	(1.00)	(\$28,631)	(\$7,500)
Upham	Repurpose Instructional Library Assistants (ILA)	(0.82)	(\$22,521)	(\$7,500)
Upham	Spec. Ed.: Additional Teaching Assistant Position	1.00	\$27,465	\$7,500
Upham	Spec. Ed.: Additional Teaching Assistant Position	1.00	\$27,465	\$7,500
Upham	Spec. Ed.: RLS Teaching Assistant Reduction	(1.50)	(\$41,198)	(\$15,000)
Upham	Spec. Ed.: Paraprofessional Reduction	(1.00)	(\$38,768)	(\$7,500)
Upham	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$155,968	\$0
WMS	Assistant Principal (FY'21 1x Expense)	0.00	(\$16,806)	\$0
WMS	Athletics: Return of Sports (All Seasons)	0.00	\$76,105	\$0
WMS	Half Cluster Reduction (Grade 7: English)	(0.50)	(\$38,127)	(\$20,000)
WMS	Reduction of RLS Mathematics Teacher	(1.00)	(\$76,254)	(\$20,000)
WMS	Half Cluster Reduction (Grade 7: Mathematics)	(0.50)	(\$38,127)	(\$20,000)
WMS	Half Cluster Reduction (Grade 7: Science)	(0.50)	(\$38,127)	(\$20,000)
WMS	Leave of Absence Return: Social Studies	0.30	\$22,876	\$0
WMS	Half Cluster Reduction (Grade 7: Social Studies)	(0.50)	(\$38,127)	(\$20,000)
WMS	Spec. Ed.: Additional Teaching Assistant Position	2.00	\$57,262	\$15,000
WMS	Student Svcs.: Reduction of RLS Psychologist	(0.10)	(\$7,625)	\$0
WMS	Spec. Ed.: Reduction of RLS Teaching Assistant Position	(2.00)	(\$57,262)	(\$15,000)
WMS	Spec. Ed.: Reduction of RLS Paraprofessional Position	(1.00)	(\$38,768)	(\$7,500)
WMS	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$759,463	\$0
WHS	Title 1 (Academic Res. Center: ARC) (Grant Compliance)	(0.65)	(\$49,565)	\$0
WHS	Acad. Resource Center (ARC) Teacher (COVID Related)	1.00	\$76,254	\$20,000
WHS	Science MCAS Tutor Support (COVID Related)	0.00	\$3,000	\$0
WHS	Athletics: Coaching Stipends	0.00	\$40,252	\$0
WHS	Reduction of RLS Guidance Counselor	(1.00)	(\$76,254)	(\$20,000)
WHS	Visual Arts: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0

School	Salary and Other Compensation Changes	FTE	Cost	Benefits
WHS	World Language: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0
WHS	English: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0
WHS	Child Lab: Reopen Program, Teachers to Revolving Fund	(0.70)	(\$77,162)	\$0
WHS	Family & Cons. Sc.: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0
WHS	Fitness & Health: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0
WHS	Title 1 (Literacy) (Grant Compliance)	0.75	\$57,191	\$0
WHS	Reduction of RLS Mathematics Teacher	(0.20)	(\$15,251)	\$0
WHS	Performing Arts: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0
WHS	Science: Reduction of 1 Section (Enrollment)	(0.25)	(\$19,064)	\$0
WHS	Social Studies: Reduction of 1 Section (Enrollment)	(0.20)	(\$15,251)	\$0
WHS	Reduction of Instructional Library Assistant (ILA)	(0.50)	(\$13,563)	\$0
WHS	Spec. Ed.: Reduction of RLS Teacher	(1.00)	(\$76,254)	(\$20,000)
WHS	Spec. Ed.: Additional Teaching Assistant Positions	6.00	\$162,750	\$45,000
WHS	Spec. Ed.: Additional Paraprofessional Positions	2.00	\$70,436	\$15,000
WHS	Tutor (FY'21 1x Expense)	0.00	(\$5,591)	\$0
WHS	Spec. Ed.: Reduction in Speech and Language Position	(0.20)	(\$15,251)	\$0
WHS	Spec. Ed.: Reduction of a Teaching Assistant Position	(1.00)	(\$27,125)	(\$7,500)
WHS	Base Level Personnel Changes (Steps, Lanes, Late Starts)	0.00	\$716,181	\$0
District	Departmental Stipends (FY'21 1x Expense)	0.00	(\$21,466)	\$0
District	Nurse: Athletic Offset	0.00	(\$5,648)	\$0
District	Math / Literacy Summer Program K-12 (COVID Related)	0.00	\$57,500	\$0
District	Elementary Math Paraprofessionals (COVID Related)	3.00	\$102,352	\$22,500
District	Turnover Savings	0.00	(\$650,000)	\$0
District	Anticipated Lane Changes	0.00	\$300,000	\$0
District	Other Salary Adjustments	0.00	\$122,185	\$0
District	Redefine Registrar / Human Resources Position	0.00	\$12,123	\$0
District	Spec. Ed.: Safety Care Training / Recertification	0.00	\$47,000	\$0
District	Spec. Ed.: Sprague Bd. Certified Behavioral Anal. (BCBA)	1.00	\$76,254	\$20,000

School	Salary and Other Compensation Changes	FTE	Cost	Benefits
District	Vocational School Offset	0.00	\$3,000	\$0
District	Base Level Personnel Changes (Steps, Leaves, Late Starts)	0.00	\$180,679	\$0
<b>Sub-Total</b>		<b>(3.04)</b>	<b>\$2,727,814</b>	<b>(\$202,500)</b>

*Level Service (Expenses):*

School	Program / Expense Description	Cost
PAWS	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$1,206
Bates	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$2,804
Fiske	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$2,331
Hardy	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$2,174
Hunnewell	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$2,075
Schofield	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$2,816
Sprague	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$3,036
Upham	Info. Technology: Nearpod, Padlet, Seesaw Licensing (COVID Related)	\$1,634
WMS	Info. Tech.: Nearpod and Padlet Licenses (COVID Related)	\$6,014
WMS	Athletics: Recreation Rental	\$20,702
WMS	Athletics: Transportation Costs	\$21,125
WMS	Athletics: Official Pay	\$6,250
WMS	Athletics: Revenue Offset	(\$51,798)
WHS	Athletics: Transportation	\$11,698
WHS	Athletics: Recreation Facility Rental	\$10,646
WHS	Reduction of RLS Virtual High School Licenses	(\$19,500)
WHS	Reduction of RLS Middlebury Licenses	(\$44,500)
WHS	Info. Tech.: Nearpod and Padlet Licenses (COVID Related)	\$7,933
WHS	Athletics: Revenue Offset	(\$5,300)
District	Reduction of World Language Materials	(\$1,500)
District	School Health: Immunization Registry (COVID Related)	\$1,530
District	COVID Related Personal Protective Equipment (1x FY'21 Expense)	(\$102,099)
District	Human Relations Services, Inc. (HRS) Inflation	\$890

School	Program / Expense Description	Cost
District	COVID Related Viral Testing (1x FY'21 Expense)	(\$300,000)
District	Info. Tech.: Report Writer, On-Line Registration ( <b>COVID Related</b> )	\$22,200
District	Info. Tech.: Zoom, Neverwear, Mobile Device Mgt. License ( <b>COVID Related</b> )	\$15,740
District	Transportation Offset	(\$210,000)
District	Transportation: Eastern Bus Contractual Increase (180 School Days)	\$235,739
District	Transportation: JSC Transportation (New 5-Year Contract, Summer/School Year)	\$169,634
District	Transportation: Vehicle Replacement	\$24,247
District	Vocational Schools: Reduction in Enrollment	(\$23,000)
District	Out of District Tuition: Out of State (2.26% Inflation)	(\$158,923)
District	Out of District Tuition: Collaborative (2.26% Inflation)	(\$302,716)
District	Out of District Tuition: Professional Services	\$6,771
District	Out of District Tuition: Private Placements (2.26% Inflation)	\$160,623
District	Out of District Tuition: Residential Placements (2.26% Inflation)	(\$109,927)
District	Circuit Breaker Reimbursement (Expect 75% Reimbursement Rate)	\$22,235
<b>Sub-Total</b>		<b>(\$567,210)</b>

***Strategic Plan (Salary and Other Compensation):***

No recommended changes in FY'22.

***Strategic Plan (Expenses):***

No recommended changes in FY'22.

***Other Critical Needs (Salary and Other Compensation):***

No recommended changes in FY'22.

***Other Critical Needs (Expenses):***

No recommended changes in FY'22.

*Summary of Changes to FY'21 Adjusted Budget:*

School	Category	FTE	Cost	Benefits
All	Level Service	(7.04)	\$1,830,005	(\$245,000)
All	Level Service (COVID Related)	4.00	\$330,599	\$42,500
All	Strategic Plan	0.00	\$0	\$0
All	Other Critical Needs	0.00	\$0	\$0
<b>Total</b>		<b>(3.04)</b>	<b>\$2,160,604</b>	<b>(\$202,500)</b>

**Salary Development:**

 Development of the salary budget is the most complex part of constructing the FY'22 budget. The process begins in the early fall with the approval of the FY'21 Adjusted Budget. This process realigns the budgeted salary lines, and associated full-time equivalents (FTEs), to mirror current staffing levels. Staff who are on a partial or full leave in FY'21 are assumed to return to their previous positions. This creates a bumping of individuals across multiple accounts. Bargaining unit employees who are not on the maximum step in their respective salary tables are advanced a step. As part of the Wellesley Educator Association (WEA) agreement, teachers can move a lane within their salary table with the attainment of a new degree or the accumulation of graduate credits. Notification of a potential lane movement in the FY'22 budget year was November 1, 2020. Since not all members who notify the Superintendent's Office achieve the goal in the upcoming year, the district has set aside funds in a similar means to prior years – approximately 70% of the total requests.

Staff turnover often results in a cost savings. Most employees who retire are at the top of the salary table. With a hiring target of a master's level with eight (8) years of teaching experience, the turnover savings for the replacement of one educator can result in a savings of approximately \$35K. The turnover savings for instructional assistants and paraprofessionals is much less, approximately \$5K per employee. The budgeted turnover savings in FY'21 was \$650K. The FY'22 Voted Budget includes a projected turnover savings of \$650K.

The elementary enrollment is expected to rebound with the return of in-person learning planned for in September 2021. Based on a review of projected enrollment by geographic area, we anticipate the need for 107 sections across all elementary schools in Kindergarten through Grade 5.

*Remote Learning School / Pandemic Staffing:*

During the pandemic, the Commonwealth of Massachusetts required all districts offer a fully-remote educational option to families. With approximately 500 students in preK to Grade 12 opting for the Remote Learning School (RLS), the district incurred significant costs related to the creation of this new school. Below is a summary of staff hired to fill and/or backfill related RLS positions. It is important to note that all 37.90 FTEs are intended to be one-time only (school year 2020-2021) given our assumption of a full return to in-person learning in September 2021.

Level	COVID Staff Hired (New and Backfilled)	Funded through General Fund	Funded through CARES Act/Supplemental
Pre-School	3.60	0.00	3.60
Elementary	16.90	4.50	12.40
Middle School	10.00	4.10	5.90
High School	5.10	2.20	2.90
K-12 District Wide	<u>2.30</u>	<u>0.00</u>	<u>2.30</u>
<b>TOTAL</b>	<b>37.90</b>	<b>10.80</b>	<b>27.10</b>

The 10.80 FTEs funded with General Fund dollars in school year 2020-2021 are removed in the FY'22 Voted Level Service budget scenario. Each position is identified as an "RLS" position to assist in the identification process.

Throughout the fall, discussions related to the financial impact on the school's budget was discussed with the School Committee, Select Board and Advisory Committee. The district identified an operating budget deficit related to the RLS and other pandemic related expenses. As of December 15<sup>th</sup>, the deficit for this fiscal year remained at \$1.225M. The Town has dedicated \$1.054M of CARES Act funds to cover a significant portion of the deficit. The balance of the deficit will either be covered through additional federal / state relief funds, a supplemental appropriation at annual town meeting, or through savings that may be identified in the school's budget throughout the winter/spring.

A total of 27.10 FTEs is not included in the FY'21 Adjusted Budget as these are currently being supported through the Town's CARES Act funds. We will continue to work closely with the Town Finance Office to identify the funding source for this school year 2020-2021 only positions.

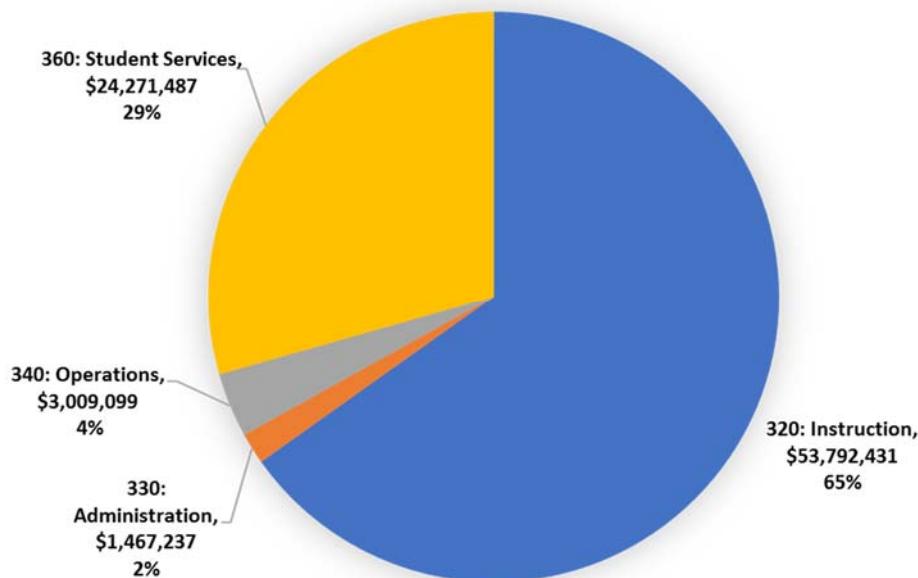
***Full-Time Equivalents (FTEs) Changes Reflected in the FY'22 Voted Budget:***

Although the General Fund FTE change shown below is a reduction of 3.04 FTE, the expected headcount decreases in FY'22 is eleven (11) employees. When we add in the one-time COVID related positions, the reduction is 30.14 FTEs with an expected reduction in headcount of 52 employees. Below is a summary of personnel changes in the FY'22 Recommended Budget by position type:

Classification	Position	FTE Change	Head Count Change
Librarian	Bates Librarian	0.20	
	Hardy Librarian	0.10	
	Hunnewell Librarian	0.10	
	Sprague Librarian	0.20	
	Schofield Librarian	0.20	
	Upham Librarian	0.20	
Paraprofessional	Elementary Math Paraprofessionals	3.00	3.00
	Schofield Reading Paraprofessionals	1.05	
	Upham Special Education	(1.00)	(1.00)
	WMS Special Education	(1.00)	(1.00)
Professional Support	Sprague Board Certified Behavioral Analyst (BCBA)	0.00	

Classification	Position	FTE Change	Head Count Change
	PAWS Team Chair	0.20	
	WHS Speech and Language Pathologist	(0.20)	
	WMS Psychologist	(0.10)	(1.00)
Teacher	Elementary Classroom Sections	(1.00)	(2.00)
	Child Lab (Funded in the Revolving Fund)	(0.70)	
	Fitness and Health (All Levels)	(0.80)	
	Special Education (Sprague and WHS)	(2.00)	(2.00)
	Performing Arts (All Levels)	(0.20)	
	Visual Art (All Levels)	(0.70)	(1.00)
	WHS Academic Resource Center (ARC)	1.00	1.00
	WHS Enrollment	(1.05)	
	WHS Title 1: Grant Compliance	0.10	
	WHS Remote Learning School (RLS) Positions	(1.20)	(2.00)
	WMS Enrollment	(2.00)	
	WMS Remote Learning School (RLS)/Leave	(0.70)	(1.00)
Teaching Assistants	Instructional Library Assistants (All Levels)	(6.24)	(7.00)
	Special Education (All Levels)	<u>9.50</u>	<u>3.00</u>
<b>Total FY'22 Recommended Budget Change:</b>		<b>(3.04)</b>	<b>(11.00)</b>
Reduction of One-Time COVID Related Staff (Non-General Fund):		<u>(27.10)</u>	<u>(41.00)</u>
<b>Total Expected Reduction of Staff (COVID and non-COVID):</b>		<b>(30.14)</b>	<b>(52.00)</b>

As the tables above demonstrates, there are a number of proposed changes for FY'22. Below is a summary of the FY'22 Voted Budget by category and a summary of the types of expenses included in each category:



*Instruction (320 code)* accounts for 65.17% of the total budget. This category represents the core educational services provided to students in the general education area. Departmental budgets for core academic areas (math, science, etc.) and specials (art, music, etc.) are included in this category. Other categories of expenses include educational technology, English language learner, after school activities, intramural sports, athletics and guidance.

*Administration (330 code)* accounts for 1.78% of the total budget. This category includes district administration costs including the Superintendent's Office, Teaching and Learning, professional development (workshops and conferences), health benefit costs related to FY'22 personnel changes, and human resources and recruitment.

*Operations (340 code)* accounts for 3.65% of the total budget. This category includes network and computer technology, business office, information management, utilities, production center, homelessness transportation, and in-district transportation.

*Student Services (360 code)* accounts for 29.41% of the total budget. This category includes inclusion services, in and out-of-district transportation, and out-of-district educational placements.

The table below provides the same information in a more detailed format.

Wellesley Public Schools	FY'21 Adjusted Budget	FY'21 Adjusted FTE	FY'22 Voted Budget	FY'22 Voted FTE	\$ Variance (FY'22-FY'21)	FTE Variance (FY'22-FY'21)	Percent Increase
<b>Salary and Other Compensation</b>							
320 Instruction	\$49,663,077	525.14	\$51,465,757	515.70	\$1,802,680	(9.44)	
330 Administration	\$1,277,526	11.00	\$1,295,210	11.00	\$17,684	0.00	
340 Operations	\$1,594,016	18.10	\$1,598,820	18.10	\$4,804	0.00	
360 Student Services	\$18,327,743	286.21	\$19,230,389	292.61	\$902,646	6.40	
<b>Salary and Other Compensation Total</b>	<b>\$70,862,362</b>	<b>840.45</b>	<b>\$73,590,176</b>	<b>837.41</b>	<b>\$2,727,814</b>	<b>(3.04)</b>	<b>3.39%</b>
<b>Expenses</b>							
320 Instruction	\$2,469,508	0.00	\$2,326,674	0.00	(\$142,833)	0.00	
330 Administration	\$472,027	0.00	\$172,027	0.00	(\$300,000)	0.00	
340 Operations	\$1,339,236	0.00	\$1,410,279	0.00	\$71,043	0.00	
360 Student Services	\$5,236,518	0.00	\$5,041,098	0.00	(\$195,420)	0.00	
<b>Expenses Total</b>	<b>\$9,517,289</b>	<b>0.00</b>	<b>\$8,950,078</b>	<b>0.00</b>	<b>(\$567,210)</b>	<b>0.00</b>	<b>-0.71%</b>
<b>FY'22 Voted Budget</b>	<b>\$80,379,651</b>	<b>840.45</b>	<b>\$82,540,254</b>	<b>837.41</b>	<b>\$2,160,603</b>	<b>(3.04)</b>	<b>2.69%</b>
<b>Health Benefits</b>							
<b>FY'22 Voted Budget with Health</b>				<b>(\$202,500)</b>			
<b>FY'22 Voted Budget without Health</b>				<b>\$82,337,754</b>	<b>837.41</b>	<b>\$1,958,103</b>	<b>(3.04)</b>
				<b>\$82,540,254</b>	<b>837.41</b>	<b>\$2,160,603</b>	<b>(3.04)</b>

As the table above shows, salary and benefits accounts for 88.91% of the total budget. Education is a staff dependent profession. Therefore, staffing changes year-to-year are not uncommon. As a municipal school district, the Town carries employee benefit costs (health insurance, retirement, etc.) for benefit-eligible school employees in their budget. As with prior years, the district has included the initial year of health benefit costs of proposed staffing changes. For planning purposes, the Town has provided us the following guidelines:

- Professional staff member: Add or subtract \$20,000 per 0.50 FTE or greater changed; and

- Teaching assistants and paraprofessional staff members: Add or subtract \$7,500 per 0.50 FTE or greater changed.

The figures above include an estimated benefit reduction amount of \$202,500. All five collective bargaining agreements are in effect from FY'20 through FY'22. The district has budgeted for all known and anticipated collective bargaining expenses.

***Proposed Tuition/Fee Changes:***

The FY'22 Voted Budget includes a proposal for two tuition/fee changes:

1. Increase the Child Development Lab (Child Lab) tuition from \$5,800/year to \$6,000/year. The \$200 increase would generate an additional \$3,600 of revenue.
2. Increase the Instrumentals and Vocal Extension Program (IVEP) by \$3/hour in FY'22 and by another \$2/hour in FY'23. The increase lesson fees are expected to generate \$48,900 in revenue. This increased revenue would support an increase in the hourly rate our instructors earn with a \$3/hour increase in FY'22 and an additional \$2/hour in FY'23. The total expected cost over the two years is \$40,000. The current private lesson rate is one of the lowest rates charged when comparing to neighboring communities.

***Special Education Financing:***

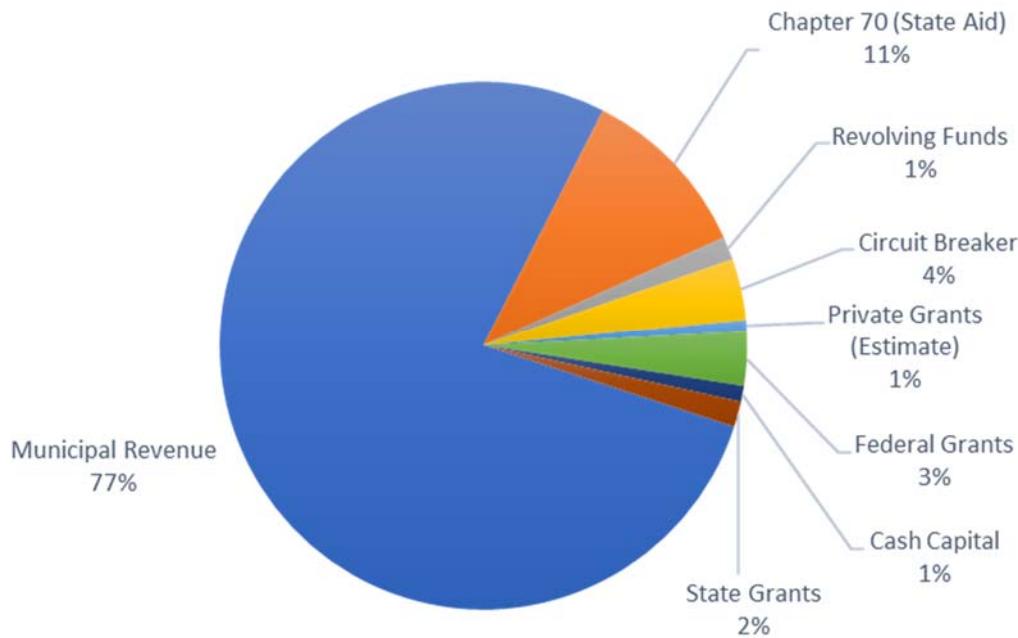
In FY'21, the Voted Budget has been developed with all known, reasonably known costs and no reserves. The budget includes the out of district school inflation amount of 2.26% - provided to the district by the Commonwealth of Massachusetts, Operational Services Division, Special Education Pricing division. This state agency is responsible for setting all day and residential costs of state approved schools.

The FY'22 Voted Budget for Student Services is \$24,271,487 and represents 29.40% of the total Wellesley Public Schools' operating budget. The FY'22 Voted Budget for Student Services is \$2,290,525 above the final FY'20 expended amount and \$707,226 above the FY'21 Adjusted Budget.

***Revenue Summary:***

As a municipal school district, the main source of revenue for the operation of the Wellesley Public Schools is local property taxes and other municipal revenues. The other revenue sources include state education aid, commonly referred to as Chapter 70; fees and tuition collections applied as offsets to the general fund; and grant award including donations.

The Chapter 70, or state education aid, funds are dependent on the state funding formula and the state's General Appropriations Act (GAA). For budgeting purposes, the District has assumed level funding of Chapter 70 aid. Below is a summary of revenue sources to support the Wellesley Public Schools in FY'21:



Expected changes in revenue for fiscal year 2022 include the following:

- Federal and state grant revenue is expected to decrease by \$1,160,607. The district was awarded several COVID related grants to cover unbudgeted and unexpected costs. These revenue sources will not be available next year.
- We anticipate fully expending the current year Circuit Breaker revenue resulting in no expected carry-forward revenue available for FY'22. In projecting FY'22 Circuit Breaker receipts, we are assuming a 75% reimbursement rate which results in a net change of revenue in FY'22 of \$22,235.
- In December 2019, Governor Baker signed the Student Opportunity Act. This bill is expected to add \$1.5 billion to the public education system over the next several years. While we anticipate a positive financial impact to the Town of Wellesley, it is early in the state's budget process to quantify the financial benefit in FY'22 in Chapter 70 and Circuit Breaker reimbursement. The Student Opportunity Act includes two significant changes to the Circuit Breaker program.
  - First, the Circuit Breaker reimbursement threshold is no longer tied to four-times foundation. The FY'20 reimbursement threshold is \$45,793 – local share. In future years, this amount will be adjusted by the foundation inflation index.
  - Second, the act will phase in the reimbursement of out-of-district transportation costs required by individualized education programs for students with disabilities over a four-year time period (subject to state appropriation).
  - Finally, the Circuit Breaker reimbursement level for transportation and educational expenses is capped at 75% above the threshold, subject to state appropriation.

Although Wellesley received \$13.7M in Circuit Breaker, budgeted offsets and Chapter 70 funds in fiscal year 2021; the district relies on local revenue, mainly property taxes, to fund the Wellesley Public Schools. Below is the expected growth of the municipal contribution to the Schools:

➤ FY'21 Municipal Contribution:	\$66,636,163
➤ FY'22 Estimated Municipal Contribution:	\$68,475,640

This amount assumes Chapter 70 is level funded. Any increase in Chapter 70 funds would result in a reduction of the municipal contribution.

*What is a Budgeted Offset?*

In Wellesley, the district collects revenue from multiple sources: ticket sales, activity and athletic fees, preschool tuition, etc. These revenues are deposited into the appropriate revolving fund. Expenses can either be charged directly to the revolving fund or through an accounting adjustment between the general fund and revolving fund. A budgeted offset is when revenues are collected and deposited to the revolving fund, but the expenses are carried in the general fund and a corresponding negative account (offset account) is present. The negative budget account represents the amount of the accounting adjustment between the general fund and revolving fund. A budgeted offset is useful when capturing the full program costs in a single funding source.

Without the use of budget offsets, program expenses would be included in the budget of two separate funds making it difficult to see the full expense of a program. In the example of pre-school, the use of program fees covers the cost of staff in the amount of \$267,104 (offset amount).

The following revolving funds do not include budgeted offsets and all expenses are directly charged to the revolving fund:

- Child Lab Program,
- Textbook Revolving (lost book);
- Guidance (testing related to college admissions); and
- Elementary Before School Program.

All other revolving accounts are a mix of budgeted offset and direct charge to the revolving fund.

It is important to note that all budgeted offset amounts are included in the revolving fund revenue estimates for FY'21 and FY'22.

Wellesley Public Schools	FY'19 Expended	FY'20 Expended	FY'21 Adjusted Budget	FY'21 Adjusted FTE	FY'22 Voted Budget	FY'22 Voted FTE	\$ Variance (FY'22-FY'21)	FTE Variance (FY'22-FY'21)
<b>Salary and Other Compensation</b>								
320 Instruction	\$46,475,480	\$48,035,418	\$49,663,077	525.14	\$51,465,757	515.70	\$1,802,680	(9.44)
330 Administration	\$1,042,102	\$1,154,016	\$1,277,526	11.00	\$1,295,210	11.00	\$17,684	0.00
340 Operations	\$1,539,041	\$1,517,046	\$1,594,016	18.10	\$1,598,820	18.10	\$4,804	0.00
360 Student Services	\$16,749,799	\$17,131,218	\$18,327,743	286.21	\$19,230,389	292.61	\$902,646	6.40
<b>Salary and Other Compensation Total</b>	<b>\$65,806,423</b>	<b>\$67,837,697</b>	<b>\$70,862,362</b>	<b>840.45</b>	<b>\$73,590,176</b>	<b>837.41</b>	<b>\$2,727,814</b>	<b>(3.04)</b>
<b>Expenses</b>								
320 Instruction	\$1,783,941	\$1,602,955	\$2,469,508	0.00	\$2,326,674	0.00	(\$142,833)	0.00
330 Administration	\$138,364	\$128,403	\$472,027	0.00	\$172,027	0.00	(\$300,000)	0.00
340 Operations	\$1,109,274	\$1,060,765	\$1,339,236	0.00	\$1,410,279	0.00	\$71,043	0.00
360 Student Services	\$5,403,746	\$4,849,744	\$5,236,518	0.00	\$5,041,098	0.00	(\$195,420)	0.00
<b>Expenses Total</b>	<b>\$8,435,325</b>	<b>\$7,641,866</b>	<b>\$9,517,289</b>	<b>0.00</b>	<b>\$8,950,078</b>	<b>0.00</b>	<b>(\$567,210)</b>	<b>0.00</b>
<b>FY'22 Voted Budget</b>	<b>\$74,241,747</b>	<b>\$75,479,564</b>	<b>\$80,379,651</b>	<b>840.45</b>	<b>\$82,540,254</b>	<b>837.41</b>	<b>\$2,160,603</b>	<b>(3.04)</b>

**FY'22 Voted Budget by Type, Category and Budget Architecture**

Category	FY'21 Adjusted Budget	FY'21 Adjusted FTE	FY'22 Level Service \$	FY'22 Level Service FTE	FY'22 Level Service: COVID Related \$	FY'22 Level Service: COVID Related FTE	FY'22 Voted Budget	FY'22 Voted FTE	\$ Variance (FY'22-FY'21)	FTE Variance (FY'22-FY'21)
<b>Salary and Other Compensation</b>										
320 Instruction	\$49,663,077	525.14	\$51,226,651	512.20	\$239,106	3.50	\$51,465,757	515.70	\$1,802,680	(9.44)
330 Administration	\$1,277,526	11.00	\$1,295,210	11.00	\$1,295,210	11.00	\$1,295,210	11.00	\$17,684	0.00
340 Operations	\$1,594,016	18.10	\$1,598,820	18.10	\$1,598,820	18.10	\$1,598,820	18.10	\$4,804	0.00
360 Student Services	\$18,327,743	286.21	\$19,210,389	292.61	\$20,000		\$19,230,389	292.61	\$902,646	6.40
<b>Salary and Other Compensation Total</b>	<b>\$70,862,362</b>	<b>840.45</b>	<b>\$73,331,070</b>	<b>833.91</b>	<b>\$259,106</b>	<b>3.50</b>	<b>\$73,590,176</b>	<b>837.41</b>	<b>\$2,727,814</b>	<b>(3.04)</b>
<b>Expenses</b>										
320 Instruction	\$2,469,508	0.00	\$2,293,121	0.00	\$33,553		\$2,326,674	0.00	(\$142,833)	0.00
330 Administration	\$472,027	0.00	\$172,027	0.00	\$172,027		\$172,027	0.00	(\$300,000)	0.00
340 Operations	\$1,339,236	0.00	\$1,372,339	0.00	\$37,940		\$1,410,279	0.00	\$71,043	0.00
360 Student Services	\$5,236,518	0.00	\$5,041,098	0.00	\$5,041,098		\$5,041,098	0.00	(\$195,420)	0.00
<b>Expenses Total</b>	<b>\$9,517,289</b>	<b>0.00</b>	<b>\$8,878,585</b>	<b>0.00</b>	<b>\$71,493</b>		<b>\$8,950,078</b>	<b>0.00</b>	<b>(\$567,210)</b>	<b>0.00</b>
<b>FY'22 Voted Budget</b>	<b>\$80,379,651</b>	<b>840.45</b>	<b>\$82,209,655</b>	<b>833.91</b>	<b>\$330,599</b>	<b>3.50</b>	<b>\$82,540,254</b>	<b>837.41</b>	<b>\$2,160,603</b>	<b>(3.04)</b>

<b>Health Benefits</b>	<b>(\$202,500)</b>		
<b>FY'22 Voted Budget with Health</b>	<b>\$82,337,754</b>	<b>837.41</b>	<b>\$1,958,103</b>
<b>FY'22 Voted Budget without Health</b>	<b>\$82,540,254</b>	<b>837.41</b>	<b>2.44%</b>
			<b>2.69%</b>

Category	FY'19 Expended	FY'20 Expended	FY'21 Adjusted Budget	FY'21 Adjusted FTE	FY'22 Voted Budget	FY'22 Voted FTE	\$ Variance (FY'22-FY'21)	FTE Variance (FY'22-FY'21)
<b>Salary and Other Compensation</b>								
Accountant	\$372,223	\$383,171	\$416,741	6.00	\$426,373	6.00	\$9,632	0.00
Adjmnt Counselor/Social Worker	\$96,981	\$101,476	\$103,505	1.00	\$105,575	1.00	\$2,070	0.00
Administrative Assistant	\$355,804	\$369,594	\$391,628	5.00	\$395,592	5.00	\$3,964	0.00
Assistant Director	\$50,942	\$62,995	\$83,112	1.00	\$84,759	1.00	\$1,647	0.00
Attendant	\$90,038	\$94,785	\$76,352	2.81	\$103,427	2.81	\$27,075	0.00
Clerical	\$89,055	\$91,812	\$107,755	1.86	\$138,324	2.36	\$30,569	0.50
Computer Technician	\$302,800	\$287,249	\$216,723	3.00	\$216,723	3.00	\$0	0.00
Counselor/Psychologist	\$3,271,035	\$3,427,269	\$3,517,823	35.30	\$3,713,426	34.20	\$195,603	(1.10)
Director/Department Head	\$3,100,104	\$3,376,718	\$3,537,169	26.60	\$3,628,469	26.60	\$91,300	0.00
Dispatcher	\$17,400	\$27,616	\$28,072	0.51	\$28,637	0.51	\$565	0.00
Driver	\$372,135	\$399,911	\$423,167	13.00	\$472,456	13.00	\$49,289	0.00
Instructional Assistant	\$3,599,910	\$3,622,399	\$3,617,014	127.24	\$3,810,500	128.50	\$193,486	1.26
Instructional Coordinator	\$561,391	\$546,074	\$578,241	5.00	\$594,312	5.00	\$16,071	0.00
Librarian	\$687,008	\$731,798	\$762,980	7.70	\$846,533	8.70	\$83,553	1.00
Manager/Assistant Manager	\$609,039	\$631,746	\$659,425	6.40	\$659,113	6.40	(\$312)	0.00
METCO Grant Offset	(\$89,896)	(\$89,896)	(\$89,896)	0.00	(\$89,896)	0.00	\$0	0.00
Monitor	\$44,921	\$39,199	\$45,666	2.15	\$61,954	2.15	\$16,288	0.00
Nurse/Physician	\$1,102,598	\$1,116,451	\$1,173,240	13.40	\$1,193,797	13.40	\$20,557	0.00
Other Professional Staff	\$149,896	\$186,753	\$263,802	3.00	\$247,448	3.00	(\$16,354)	0.00
Other Support Staff	\$0	\$62,976	\$148,070	2.00	\$149,352	2.35	\$1,282	0.35
Other Temporary Salaries	\$21,745	\$11,283	\$20,400	0.00	\$20,808	0.00	\$408	0.00
Other Temporary Staff	\$1,026,879	\$825,603	\$969,221	0.51	\$1,096,788	0.51	\$127,567	0.00
Paraprofessional	\$1,387,919	\$1,463,788	\$1,845,455	51.63	\$2,064,557	55.68	\$219,102	4.05
Principal/Assistant Principal	\$2,010,029	\$2,060,081	\$2,124,030	14.00	\$2,127,282	14.00	\$3,252	0.00
Salary and Lane Change Reserve	\$0	\$0	\$0	0.00	\$411,741	0.00	\$411,741	0.00
Scheduled Non-Program Overtime	\$25,702	\$16,068	\$0	0.00	\$0	0.00	\$0	0.00
Scheduled Overtime	\$195	\$0	\$15,300	0.00	\$15,300	0.00	\$0	0.00
Secretary	\$1,387,663	\$1,440,514	\$1,465,566	27.23	\$1,476,825	26.73	\$11,259	(0.50)
Senior Administrators	\$867,587	\$989,053	\$1,052,667	6.00	\$1,052,667	6.00	\$0	0.00
Special Education Team Chair	\$455,643	\$454,230	\$467,386	4.00	\$480,792	4.00	\$13,406	0.00
Specialist	\$1,876,687	\$1,890,793	\$1,885,497	17.80	\$2,048,975	17.80	\$163,478	0.00
Stipends	\$238,083	\$284,612	\$341,772	0.00	\$337,379	0.00	(\$4,393)	0.00
Substitute Other	\$38,535	\$16,634	\$40,800	0.00	\$41,616	0.00	\$816	0.00
Substitute Secretary/Clerk	\$13,441	\$7,522	\$15,000	0.00	\$15,000	0.00	\$0	0.00
Substitute Support Staff S-T	\$47,332	\$951	\$94,399	0.00	\$96,287	0.00	\$1,888	0.00
Substitute Teacher-Long Term	\$322,845	\$191,801	\$352,769	0.00	\$359,824	0.00	\$7,055	0.00
Substitute Teachers-Short Term	\$524,497	\$319,148	\$483,562	0.00	\$493,233	0.00	\$9,671	0.00
Supervisor	\$70,445	\$50,933	\$51,578	0.60	\$52,611	0.60	\$1,033	0.00
Teacher	\$37,630,719	\$39,093,290	\$40,103,420	415.80	\$41,605,483	406.40	\$1,502,063	(9.40)
Teacher (Summer Programming)	\$0	\$0	\$0	0.00	\$57,500	0.00	\$57,500	0.00
Technician	\$18,299	\$26,086	\$19,038	0.30	\$20,475	0.30	\$1,437	0.00
Technology Assistant	\$333,800	\$394,730	\$446,489	8.00	\$446,060	8.00	(\$429)	0.00
Therapist	\$3,045,192	\$3,069,540	\$3,139,282	31.61	\$3,296,999	32.41	\$157,717	0.80
Turnover Savings	\$0	\$0	\$0	0.00	(\$650,000)	0.00	(\$650,000)	0.00
Tutor	\$1,976	\$0	\$11,119	0.00	\$5,528	0.00	(\$5,591)	0.00
Unapprop/Unassigned	(\$45,000)	\$13,033	\$0	0.00	\$0	0.00	\$0	0.00
Workshops	\$166,713	\$162,045	\$146,637	0.00	\$195,448	0.00	\$48,811	0.00
PAWS Tuition Offset	(\$304,240)	(\$314,240)	(\$193,489)	0.00	(\$267,104)	0.00	(\$73,615)	0.00
Mid Schl Student Activity Fees	(\$18,500)	(\$26,000)	(\$19,500)	0.00	(\$19,500)	0.00	\$0	0.00
WHS Parking Fees Offset	(\$35,000)	(\$9,750)	(\$35,000)	0.00	(\$35,000)	0.00	\$0	0.00
WHS Student Activity Fees	(\$60,000)	(\$38,000)	(\$19,875)	0.00	(\$19,875)	0.00	\$0	0.00
WHS Athletic Nursing Offset	(\$5,648)	(\$5,648)	\$0	0.00	(\$5,648)	0.00	(\$5,648)	0.00
Transp. Homeless Reimbursement	(\$20,500)	(\$20,500)	(\$12,750)	0.00	(\$12,750)	0.00	\$0	0.00
Transp. Vocational Reimbursement	\$0	\$0	(\$9,000)	0.00	(\$6,000)	0.00	\$3,000	0.00
<b>Salary and Other Compensation Total</b>	<b>\$65,806,423</b>	<b>\$67,837,697</b>	<b>\$70,862,362</b>	<b>840.45</b>	<b>\$73,590,176</b>	<b>837.41</b>	<b>\$2,727,814</b>	<b>(3.04)</b>

Category	FY'19 Expended	FY'20 Expended	FY'21 Adjusted Budget	FY'21 Adjusted FTE	FY'22 Voted Budget	FY'22 Voted FTE	\$ Variance (FY'22-FY'21)	FTE Variance (FY'22-FY'21)
<b>Expenses</b>								
Accreditation Expense	\$2,758	\$0	\$0	0.00	\$0	0.00	\$0	0.00
Advertising - Employment	\$11,758	\$12,768	\$15,000	0.00	\$15,000	0.00	\$0	0.00
Advertising - General	\$248	\$745	\$270	0.00	\$270	0.00	\$0	0.00
Athletic Officials Services	\$57,298	\$39,850	\$66,332	0.00	\$72,582	0.00	\$6,250	0.00
Athletic Trips Transportation	\$261,353	\$174,490	\$255,448	0.00	\$288,271	0.00	\$32,823	0.00
Auditorium Maintenance	\$14,348	\$6,990	\$12,000	0.00	\$12,000	0.00	\$0	0.00
Bad Debt Provision	\$0	\$0	\$2,000	0.00	\$2,000	0.00	\$0	0.00
Book Binding Services	\$302	\$0	\$0	0.00	\$0	0.00	\$0	0.00
Computer Equipment Maintenance	\$101,233	\$83,875	\$111,180	0.00	\$111,180	0.00	\$0	0.00
Computer Supplies	\$31,997	\$13,750	\$60,324	0.00	\$60,324	0.00	\$0	0.00
Computers M&R Supplies	\$19,908	\$23,324	\$32,399	0.00	\$32,399	0.00	\$0	0.00
Conf/Mtgs - Administrators	\$10,759	\$15,873	\$35,593	0.00	\$35,593	0.00	\$0	0.00
Conf/Mtgs - Comm/Board Members	\$7,511	\$3,833	\$0	0.00	\$0	0.00	\$0	0.00
Conf/Mtgs - Professional Staff	\$53,342	\$48,624	\$95,774	0.00	\$95,774	0.00	\$0	0.00
Conf/Mtgs - Students	\$206	\$0	\$0	0.00	\$0	0.00	\$0	0.00
Conf/Mtgs - Support Staff	\$0	\$900	\$942	0.00	\$942	0.00	\$0	0.00
Copier Supplies	\$42,098	\$16,376	\$25,034	0.00	\$25,034	0.00	\$0	0.00
Counseling Services	\$42,000	\$42,840	\$44,500	0.00	\$45,390	0.00	\$890	0.00
Credit Card Charges	\$0	\$605	\$27,000	0.00	\$27,000	0.00	\$0	0.00
Dues - Administrators	\$23,019	\$24,253	\$30,087	0.00	\$30,087	0.00	\$0	0.00
Dues - Committee/Board Members	\$7,217	\$0	\$7,500	0.00	\$7,500	0.00	\$0	0.00
Dues - Organizational	\$24,982	\$25,112	\$29,130	0.00	\$29,130	0.00	\$0	0.00
Dues - Professional Staff	\$388	\$859	\$1,510	0.00	\$1,510	0.00	\$0	0.00
Electricity	\$0	\$0	\$535	0.00	\$535	0.00	\$0	0.00
Electronic Media	\$2,489	\$1,754	\$3,914	0.00	\$3,914	0.00	\$0	0.00
Employment Medical Exams	\$7,242	\$4,900	\$305,000	0.00	\$5,000	0.00	(\$300,000)	0.00
Equipment M&R Supplies	\$7,561	\$2,518	\$6,875	0.00	\$6,875	0.00	\$0	0.00
Equipment Maintenance	\$42,567	\$37,142	\$54,773	0.00	\$54,773	0.00	\$0	0.00
Expenses Related to COVID			\$102,099	0.00	\$0	0.00	(\$102,099)	0.00
Field Trips Transportation	\$14,280	\$5,258	\$13,600	0.00	\$13,600	0.00	\$0	0.00
Fitness And Athletic Supplies	\$98,302	\$67,003	\$107,673	0.00	\$107,673	0.00	\$0	0.00
Food - Departmental	\$14,372	\$9,218	\$13,895	0.00	\$13,895	0.00	\$0	0.00
Gasoline	\$31,220	\$22,946	\$40,500	0.00	\$40,500	0.00	\$0	0.00
Graduation Expenses	\$19,868	\$5,429	\$0	0.00	\$0	0.00	\$0	0.00
In District Travel	\$4,873	\$4,968	\$8,000	0.00	\$8,000	0.00	\$0	0.00
Information Technology Serv	\$69,208	\$70,620	\$79,605	0.00	\$79,605	0.00	\$0	0.00
Instructional Equipment	\$48,030	\$60,811	\$44,894	0.00	\$44,894	0.00	\$0	0.00
Instructional Materials	\$447,547	\$361,522	\$477,161	0.00	\$475,661	0.00	(\$1,500)	0.00
Instructional Software	\$41,979	\$57,198	\$53,412	0.00	\$85,435	0.00	\$32,023	0.00
Late Fees/Interest Charges	\$12,283	\$23	\$0	0.00	\$0	0.00	\$0	0.00
Legal Services-Labor Counsel	\$8,883	\$10,000	\$29,000	0.00	\$29,000	0.00	\$0	0.00
Legal Services-Special Counsel	\$55,231	\$23,563	\$55,000	0.00	\$55,000	0.00	\$0	0.00
Lumber And Wood	\$13,110	\$14,482	\$16,570	0.00	\$16,570	0.00	\$0	0.00
Medical Supplies	\$7,340	\$8,736	\$10,250	0.00	\$10,250	0.00	\$0	0.00
Office Supplies	\$45,503	\$37,048	\$31,266	0.00	\$31,266	0.00	\$0	0.00
On-Line Databases/Subscription	\$37,458	\$40,658	\$35,998	0.00	\$35,998	0.00	\$0	0.00
Other Communications Services	\$33,747	\$24,369	\$32,067	0.00	\$32,067	0.00	\$0	0.00
Other Contractual Services	\$26,346	\$21,969	\$66,135	0.00	\$46,635	0.00	(\$19,500)	0.00
Other Employee Fringe Benefits	\$30,575	\$30,000	\$35,000	0.00	\$35,000	0.00	\$0	0.00
Other General Supplies	\$169,972	\$197,436	\$174,495	0.00	\$174,495	0.00	\$0	0.00
Other Insurance - Flood	\$0	\$0	\$5,500	0.00	\$5,500	0.00	\$0	0.00
Other Liability Insurance	\$0	\$0	\$975	0.00	\$975	0.00	\$0	0.00
Other Library Supplies	\$3,234	\$2,945	\$4,925	0.00	\$4,925	0.00	\$0	0.00
Other Professional Services	\$151,855	\$99,567	\$188,188	0.00	\$194,959	0.00	\$6,771	0.00

Category	FY'19 Expended	FY'20 Expended	FY'21 Adjusted Budget	FY'21 Adjusted FTE	FY'22 Voted Budget	FY'22 Voted FTE	\$ Variance (FY'22-FY'21)	FTE Variance (FY'22-FY'21)
Other Purchased Services	\$8,684	\$10,423	\$8,180	0.00	\$8,180	0.00	\$0	0.00
Other Temporary Staff	\$12,133	\$13,437	\$0	0.00	\$0	0.00	\$0	0.00
Other Vehicular Supplies	\$1,370	\$4,565	\$2,500	0.00	\$2,500	0.00	\$0	0.00
Paper And Stationery	\$39,356	\$32,366	\$40,000	0.00	\$40,000	0.00	\$0	0.00
Periodicals And Newspapers	\$2,003	\$1,765	\$7,518	0.00	\$7,518	0.00	\$0	0.00
Postage	\$21,353	\$24,860	\$24,701	0.00	\$24,701	0.00	\$0	0.00
Print Resources	\$45,122	\$49,192	\$44,049	0.00	\$44,049	0.00	\$0	0.00
Pupil Tutoring Services	\$6,054	\$1,558	\$7,209	0.00	\$7,209	0.00	\$0	0.00
Recreational Facilities Rental	\$92,467	\$156,159	\$192,110	0.00	\$223,458	0.00	\$31,348	0.00
Registration Costs	\$1,950	\$1,809	\$2,520	0.00	\$2,520	0.00	\$0	0.00
Residential Tuition	\$3,459,966	\$3,826,573	\$3,281,577	0.00	\$3,171,650	0.00	(\$109,927)	0.00
School Bus Transportation	\$1,860,428	\$1,519,116	\$1,591,903	0.00	\$1,989,912	0.00	\$398,009	0.00
School Transportation Homeless	\$29,677	\$9,061	\$49,093	0.00	\$56,457	0.00	\$7,364	0.00
Software	\$300	\$395	\$0	0.00	\$0	0.00	\$0	0.00
Software Licences	\$41,930	\$68,166	\$68,500	0.00	\$84,240	0.00	\$15,740	0.00
Software Licenses	\$209,245	\$264,568	\$264,687	0.00	\$288,417	0.00	\$23,730	0.00
Telecommunications	\$2,000	\$0	\$2,500	0.00	\$2,500	0.00	\$0	0.00
Telephone	\$57,587	\$89,628	\$85,000	0.00	\$85,000	0.00	\$0	0.00
Testing Protocols	\$32,271	\$51,876	\$33,555	0.00	\$33,555	0.00	\$0	0.00
Textbooks And Related Software	\$393,082	\$280,418	\$471,091	0.00	\$426,591	0.00	(\$44,500)	0.00
Training And Development	\$88,870	\$120,670	\$137,951	0.00	\$137,951	0.00	\$0	0.00
Translation/Interpreting Serv	\$66,379	\$52,704	\$79,337	0.00	\$79,337	0.00	\$0	0.00
Transp Reimburse Parents	\$10,000	\$10,000	\$10,000	0.00	\$10,000	0.00	\$0	0.00
Travel - Mileage	\$3,119	\$2,365	\$8,150	0.00	\$8,150	0.00	\$0	0.00
Tuition Collaboratives	\$689,720	\$979,444	\$995,843	0.00	\$693,127	0.00	(\$302,716)	0.00
Tuition In-State Schools	\$45,700	\$10,830	\$78,000	0.00	\$78,000	0.00	\$0	0.00
Tuition Out-Of-State Schools	\$433,541	\$318,312	\$467,483	0.00	\$308,560	0.00	(\$158,923)	0.00
Tuition Private Schools	\$2,266,467	\$2,345,045	\$2,608,852	0.00	\$2,769,475	0.00	\$160,623	0.00
Tuition Vocational	\$25,126	\$33,940	\$47,865	0.00	\$24,865	0.00	(\$23,000)	0.00
Uniforms	\$4,488	\$1,473	\$4,425	0.00	\$4,425	0.00	\$0	0.00
Vehicle Maintenance	\$13,953	\$11,170	\$13,000	0.00	\$13,000	0.00	\$0	0.00
Vehicle Use	\$77,446	\$69,879	\$110,703	0.00	\$134,950	0.00	\$24,247	0.00
Vehicular Parts & Accessories	\$14,448	\$17,041	\$15,000	0.00	\$15,000	0.00	\$0	0.00
Vehicular Tires And Tubes	\$3,039	\$180	\$3,000	0.00	\$3,000	0.00	\$0	0.00
Video Media	\$0	\$0	\$1,050	0.00	\$1,050	0.00	\$0	0.00
Workbooks	\$0	\$0	\$1,082	0.00	\$1,082	0.00	\$0	0.00
WMS Art Fees Offset	(\$20,000)	(\$10,000)	(\$15,000)	0.00	(\$15,000)	0.00	\$0	0.00
WMS Perf. Arts Instrument Offset	(\$4,000)	(\$4,000)	\$0	0.00	\$0	0.00	\$0	0.00
WMS Athletic Fees	(\$78,056)	(\$62,165)	(\$21,583)	0.00	(\$73,381)	0.00	(\$51,798)	0.00
WHS Art Fees Offset	(\$43,000)	(\$34,000)	(\$26,250)	0.00	(\$26,250)	0.00	\$0	0.00
WHS Perf. Arts PD Offset	(\$5,000)	(\$5,000)	\$0	0.00	\$0	0.00	\$0	0.00
WHS Perf. Arts Instrument Offset	(\$8,000)	(\$8,000)	\$0	0.00	\$0	0.00	\$0	0.00
WHS Athletic Fees/Gate Receipts	(\$466,143)	(\$354,000)	(\$452,000)	0.00	(\$457,300)	0.00	(\$5,300)	0.00
Transp. Optional Busing Fees	(\$485,875)	(\$407,500)	(\$227,500)	0.00	(\$437,500)	0.00	(\$210,000)	0.00
WHS Special Education Tuition Offset	(\$90,000)	(\$44,951)	(\$95,970)	0.00	(\$95,970)	0.00	\$0	0.00
Circuit Breaker Offset	(\$2,581,674)	(\$3,564,653)	(\$3,252,171)	0.00	(\$3,229,936)	0.00	\$22,235	0.00
<b>Expenses Total</b>	<b>\$8,435,325</b>	<b>\$7,641,866</b>	<b>\$9,517,289</b>	<b>0.00</b>	<b>\$8,950,078</b>	<b>0.00</b>	<b>(\$567,210)</b>	<b>0.00</b>
<b>FY'22 Voted Budget</b>	<b>\$74,241,747</b>	<b>\$75,479,564</b>	<b>\$80,379,651</b>	<b>840.45</b>	<b>\$82,540,254</b>	<b>837.41</b>	<b>\$2,160,603</b>	<b>(3.04)</b>