

Weymouth School Committee
Budget Sub-Committee with Full School Committee
Agenda
November 7, 2018
6:00 p.m.
School Administration Building

Agenda:

- FY20 Budget Forecast – Ted Langill, Chief of Staff
- Special Education – Alpha Sanford
- Review FY20 Needs List
- Substitutes: Current Rate FY19 and Budget Usage year over year comparison FY17, FY18 & FY19
- Munis Access Code Reference Sheet

Town of Weymouth, Massachusetts
Robert L. Hedlund, Mayor

TED LANGILL
Chief of Staff



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MEMORANDUM

TO: Jen Curtis-Whipple, Superintendent of Schools
Lisa Belmarsh, School Committee Chairwoman
Tracey Nardone, School Budget Subcommittee Chairwoman

FROM: Ted Langill, Chief of Staff
Brian Connolly, CFO

RE: FY20 Budget Forecast

DATE: November 1, 2018

As you and your team begin the process of developing the school department's fiscal year 2020 budget, we wanted to make you aware of the revenue and expense forecasts for FY2020.

In summary, FY20 is highly unlikely to reach the level of revenue growth we've seen in recent years and will require spending restraint in order to submit a balanced budget. We are currently projecting only \$1.3 million being available for department budgets in FY20, which is a 1.1% over FY19. As you'll see, the numbers backing up this forecast are straightforward and real.

TAX LEVY: As you know, growth in the tax levy is limited by Prop. 2 ½, meaning we may only increase the tax levy by 2 ½ percent plus new growth. We just had our new growth for FY19 certified by the Department of Revenue at 2,032,383, which was a slight decrease from FY18. Unfortunately, based on year-to-date building permits, new growth is likely to continue to decline in FY20. Currently, we are estimating the FY20 tax levy to increase by 4.2% over FY19. That is a full percent less than the growth from FY18 to FY19.

Tax Levy and New Growth History/Forecast:

| | FY2017 | FY2018 | FY2019 | FY2020 |
|-------------------------------|---------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Projected |
| New Growth | \$ 1,058,858 | \$ 2,100,568 | \$ 2,032,383 | \$ 1,675,000 |
| Budgeted Tax Levy | \$ 97,255,945 | \$ 101,383,864 | \$ 106,645,983 | \$ 111,087,212 |
| % increase over previous year | | 4.2% | 5.2% | 4.2% |

LOCAL RECEIPTS: Over the last three budgets, we have been fortunate to be able to increase local receipt revenues by an average of 6.2% annually. This was primarily due to robust growth in both building permit

75 Middle Street, Weymouth, MA 02189



revenue and motor vehicle excise tax (MVE) revenue, two of the biggest sources of local receipt revenue. These two revenue sources, alone, make up 50% of the budgeted local receipts growth over the last three years. As we look toward FY20, both of these revenue sources are experiencing a plateau in growth. While MVE increased by over \$2.1 million from FY13 to FY16, it has slowly decreased each year since, with FY18 collections about \$330,000 less than FY16. Building permit revenues peaked in FY17, but were over a million dollars less the following year (FY18). This year (FY19) to date, those revenues continue to decline and collections are over 40% less than what they were this time last year.

Local Receipts History/Forecast:

| | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 |
|--------------------------------|---------------|---------------|---------------|---------------|-------------------|
| | Actual | Actual | Actual | Budgeted | Budget Projection |
| Total Local Receipts | \$ 14,962,746 | \$ 17,375,035 | \$ 17,094,980 | \$ 14,734,850 | \$ 15,029,100 |
| Total Transfers/Reimbursements | \$ 8,152,555 | \$ 8,128,629 | \$ 8,436,561 | \$ 8,933,131 | \$ 8,837,669 |
| | Actual | Actual | Actual | Actual | |
| YTD Local Receipts (Jul-Oct) | \$ 3,130,593 | \$ 4,194,133 | \$ 3,395,391 | \$ 2,837,491 | |
| % change from previous year | | 34.0% | -19.0% | -16.4% | |

STATE AID: State Aid revenue is all but entirely made up of Chapter 70 education funding and Unrestricted General Government Aid (UGGA). Unfortunately, these revenues have seen little growth in recent years. Over the last six years, State Aid has only averaged 1.5% annual growth. Given the fact that this revenue source makes up around 23% of all budgeted revenue, the lack of growth limits our budget growth.

State Aid History/Forecast:

| | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 |
|-----------------------------|--------------|--------------|--------------|--------------|-------------------|
| | Actual | Actual | Actual | Budgeted | Budget Projection |
| Chapter 70 Education Aid | \$27,530,085 | \$27,883,625 | \$28,071,515 | \$28,253,945 | \$ 28,436,945 |
| Total State Aid | \$36,249,471 | \$37,749,621 | \$38,255,089 | \$38,334,332 | \$ 38,822,745 |
| % change from previous year | | 4.1% | 1.3% | 0.2% | 1.3% |

FY20 REVENUE FORECAST: While we have enjoyed a steady 4% revenue growth over the last several years, all three of the main revenue sources are experiencing a leveling or decrease in growth. Currently, we are projecting a 3% growth in all revenues. While these projections will be revised between now and when the FY20 budget is submitted next Spring, all trends are pointing to lower revenue growth in FY20. It is a time to be very cautious with increases in spending.

| | FY2019 | FY2020 | | |
|--------------------------|---------------|-------------------|-------------|------------|
| | Budgeted | Budget Projection | \$ Variance | % Variance |
| Tax Levy/New Growth | \$106,645,983 | \$ 111,087,212 | \$4,441,229 | 4.2% |
| Local Receipts | \$ 14,734,850 | \$ 15,029,100 | \$ 294,250 | 2.0% |
| State Aid | \$ 38,334,332 | \$ 38,822,745 | \$ 488,413 | 1.3% |
| Transfers/Reimbursements | \$ 8,933,131 | \$ 8,837,669 | \$ (95,462) | -1.1% |
| TOTAL REVENUE | \$168,648,296 | \$ 173,776,726 | \$5,128,430 | 3.0% |



FY20 EXPENSE FORECAST: Revenues are just one side of the budget equation. We also must take a look at trends in expenses, especially fixed costs where we have limited control over the potential variance from the previous year. The main fixed expenses are debt service, health insurance, contributory retirement, and state assessments. The debt service and contributory retirement costs are set by current schedules. Our health insurance and state assessment estimates are based on historic variances and projections.

| | | |
|--|-------------|-------------------|
| Projected Revenue Available for FY20 | \$5,128,430 | |
| Fixed Expense Increases | | |
| Debt Service | \$1,213,800 | per debt schedule |
| Health Insurance | \$1,077,121 | 5% estimate |
| Contributory Retirement | \$ 418,000 | per actuarial |
| State Assessments | \$1,116,842 | 20% estimate |
| Projected Revenue Available for Department Budgets | \$1,302,667 | |

As noted earlier, the \$1.3 million currently projected to be available for department budgets, including schools, equals only a 1.1% increase over FY19. The FY20 budget forecast is fluid and expected to change, with some potential for positive change that we will continue to work towards, but these initial estimates represent the worst forecast at this point in time in the last four years. Without a significant or unexpected change in additional revenue, we will not reach the levels of growth we've seen the last three budgets. So, as we develop the FY20 budget, we need to focus on sustaining current services and expenses.



Needs List

| Identified Needs 5 Year Plan | | Highlight represents a potential compliance need. | | | | | | | | | | |
|---|-------------|---|-----------|--|------------|-----------|-----------|-----------|-------|--|--|--|
| FY20 | | | | | | | | | | | | |
| District Level | | FTE | Amount | | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | | | |
| Collective Bargaining Unit A | | | TBD | | | | | | | | | |
| Non Union Negotiations | | | TBD | | | | | | | | | |
| | | | | | | | | | | | | |
| Curriculum Leadership | Staff (FTE) | 2 | \$100,000 | | | | 1 | 1 | | | | District Curriculum Leadership 1 Fine/Performing Arts, 1 Wellness(Prek-12) |
| | Budget | | | | | | \$100,000 | \$100,000 | | | | |
| Human Resource Director | Staff (FTE) | 1 | \$100,000 | | | | 1 | | | | | Phase Two of District Reorganization |
| | Budget | | | | | | \$100,000 | | | | | |
| Nurses | Staff (FTE) | 0.5 | \$59,808 | | 0.5 | | TBD | | | | | Nursing Support at MS and floating for other building needs |
| | Budget | | | | \$29,904 | | | | | | | |
| Technology Integration Specialists/Lib. Cert. * | Staff (FTE) | 4 | \$59,808 | | 2.0 | 3.0 | 3.0 | | | | | Technology Support for Primary Level/Library Science Certification Preferred |
| | Budget | | | | \$119,616 | \$179,424 | 179,424.0 | | | | | |
| District Webmaster* | Staff (FTE) | 1 | \$13,000 | | | 1.0 | | | | | | Stipends for managing school website |
| | Budget | | | | | \$13,000 | | | | | | |
| Technology Support Specialists* | Staff (FTE) | 2 | \$54,921 | | | 1.0 | 1.0 | | | | | |
| | Budget | | | | | \$54,921 | \$54,921 | | | | | |
| Special Education Assistant Director | Staff (FTE) | 2 | \$100,000 | | | 2.0 | | | | | | Phase Two of District Reorganization |
| | Budget | | | | | \$200,000 | | | | | | |
| Primary and Johnson Special Education Teachers | Staff (FTE) | 6 | \$59,808 | | 6.0 | TBD | | | | | | Enrollment and Service Increases at JECC and Primary Schools |
| | Budget | | | | \$358,848 | | | | | | | |
| WHS CTE Paraprofessional | Staff (FTE) | 0.5 | \$17,760 | | 0.5 | 0.5 | | | | | | |
| | Budget | | | | \$8,880.00 | \$8,880 | | | | | | |
| Adjustment Counselors LICSW | Staff (FTE) | 3 | \$59,808 | | 3.0 | 4.0 | | | | | | Would provide full support at each primary school |
| | Budget | | | | \$179,424 | 239,232.0 | | | | | | |
| CN A Paraprofessional | Staff (FTE) | 3 | \$19,034 | | | TBD | | | | | | Would provide full support at each primary school |
| | Budget | | | | | | | | | | | |
| Primary Level | | | | | | | | | | | | |
| Instructional Coach - Literacy | Staff (FTE) | 3 | \$59,808 | | 1.0 | 3.0 | 1.0 | | | | | Would provide full time support at each primary school |
| | Budget | | | | \$59,808 | \$179,424 | \$59,808 | | | | | |
| Instructional Coach - Math | Staff (FTE) | 8 | \$59,808 | | 2.0 | 4.0 | 1.0 | 1.0 | | | | Would provide full time support at each primary school |
| | Budget | | | | \$119,616 | \$239,232 | \$59,808 | \$59,808 | | | | |
| Kindergarten Teachers | Staff (FTE) | 4 | \$59,808 | | | 4.0 | | | | | | Would provide full day Kindergarten at each primary school |
| | Budget | | | | | \$239,232 | | | | | | |
| Kindergarten Para-Professionals | Staff (FTE) | 7 | \$17,760 | | | 7.0 | | | | | | Needed if move to full day Kindergarten |
| | Budget | | | | | \$124,320 | | | | | | |
| Primary and Prek Specialists | | | | | | | | | | | | |
| STEAM | Staff (FTE) | 3.5 | \$59,808 | | 3.5 | 1.0 | | | | | | Specialist support Primary and Preschool |
| | Budget | | | | \$209,328 | \$59,808 | | | | | | |
| Music | Staff (FTE) | 0.5 | \$59,808 | | 0.5 | \$1 | | | | | | |
| | Budget | | | | \$29,904 | \$59,808 | | | | | | |
| Art | Staff (FTE) | 0.5 | \$59,808 | | 0.5 | \$1 | | | | | | |
| | Budget | | | | \$29,904 | \$59,808 | | | | | | |

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WEYMOUTH PUBLIC SCHOOLS

111 Middle Street ☎ Weymouth MA 02189 ☎ 781-335-1460 (P) ☎ 781-335-8777 (F)

Jennifer Curtis-Whipple, Ed.D., Superintendent
Susan E. Kustka, Ed.D., Assistant Superintendent
Mary Ann Bryan, Assistant Superintendent
Brian Smith, Assistant Superintendent

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Daily Substitute Rates

| | |
|------------------------------|----------|
| Teacher and Paraprofessional | \$75/day |
|------------------------------|----------|

Long Term Substitute Salary Guidelines

LONG TERM SUBSTITUTE SALARY SCHEDULE

| DAY | NEW HIRE | PRE-ASSIGNED SUBSTITUTE* |
|-------------------------|--------------------------------------|--------------------------------------|
| 1-30 | \$90 | |
| 31-60 | \$150 | \$150 |
| 61+ | LTS Unit A Contract Appendix A.1a | LTS Unit A Contract Appendix A.1a |
| Retired Teachers 61+ | \$250 | \$250 |

LONG TERM SUBSTITUTES Unit A Contract Appendix A.1a

| STEPS | BACHELOR | MASTER |
|-------|------------|------------|
| 1 | \$250.1146 | \$262.4715 |
| 2 | \$260.1201 | \$272.4710 |
| 3 | \$271.4953 | \$283.9068 |

- Days are based on teacher work days, not calendar days.
- Licensure with the Department of Elementary and Secondary Education is required to move to the LTS Unit A Salary Schedule (Article VI).
- "Transition periods" to assimilate planned long-term coverage must be limited to no more than 2 days with regular teacher.
- *Pre-assigned building substitute who has worked more than 30 days and is appointed to an LTS position during the school year will be placed at \$150 per day.
- Any variation for "critical shortage" positions – or unusual circumstances - requires authorization from the Superintendent's office.

Updated 11/7/18



As of 11/6/18

Unit A absence analysis

| | 2018-2019 school year | | 2017-2018 school year | | 2016-2017 school year | |
|------------------|-----------------------|--------------------|-----------------------|----------------|-----------------------|----------------|
| (number of days) | Year to Date | Projected for year | Year to Date | TOTAL for year | Year to Date | TOTAL for year |
| absence type | | | | | | |
| Personal Day | 109 | 908 | 105 | 928 | 123 | 950 |
| PD | 275 | 786 | 458 | 1329 | 557 | 1527 |
| Sick Family* | 253 | 1205 | 236 | 1064 | 212 | 1047 |
| Sick Self* | 506 | 3163 | 394 | 2433 | 422 | 2571 |
| Totals | 1,143 | 6,061 | 1,193 | 5,754 | 1,315 | 6,095 |

| | 2018-2019 school year | | 2017-2018 school year | | 2016-2017 school year | |
|---------------------------|-----------------------|--------------------|-----------------------|----------------|-----------------------|----------------|
| | Year to Date | Projected for year | Year to Date | TOTAL for year | Year to Date | TOTAL for year |
| Total Annual Absences | | TBD | | 8,532 | | 8,654 |
| Total Cost of Substitutes | \$ 137,688 | \$ 967,000 | \$ 105,833 | \$ 905,632 | \$ 129,326 | \$ 962,387 |

*up 20% 2018-19 YTD

Munis Acct Codes - reference sheet

| DEPT/COSTCTR Code | Description (Schools and Departments) |
|-------------------|---------------------------------------|
| 001 | ACADEMY AVENUE PRIMARY |
| 003 | FREDERICK MURPHY PRIMARY |
| 005 | JOHNSON EARLY CHILDHOOD CENTER |
| 006 | THOMAS NASH PRIMARY |
| 007 | LAWRENCE PINGREE PRIMARY |
| 008 | WILLIAM SEACH PRIMARY |
| 009 | RALPH TALBOT PRIMARY |
| 010 | THOMAS HAMILTON PRIMARY |
| 011 | WESSAGUSSET PRIMARY |
| 015 | ABIGAIL ADAMS MIDDLE |
| 017 | MARIA WESTON CHAPMAN MIDDLE |
| 031 | WEYMOUTH HIGH SCHOOL |
| 032 | HEALTH SERVICES |
| 040 | MAINTENANCE SERVICES |
| 043 | ATHLETICS |
| 044 | DISTRICT-WIDE INSTRUCTION |
| 045 | INSTRUCTIONAL TECHNOLOGY |
| 047 | PROFESSIONAL DEVELOPMENT |
| 049 | TRANSPORTATION |
| 200 | DISTRICT-WIDE EXPENSES |
| 202 | SPECIAL EDUCATION |

| Org Code (fund source) | Description |
|------------------------|---------------------------|
| 12* | WPS - General Fund |
| 4* | Grants |
| 5001* | revolving food svc |
| 5003* | revolving HS diploma |
| 5005* | revolving prof dev |
| 5006* | revolving wey-care |
| 5007* | revolving books & dmg |
| 5009* | revolving music inst |
| 5010* | revolving child care |
| 5011* | revolving ins recovery |
| 5012* | revolving athletics |
| 5013* | revolving all day k |
| 5014* | revolving building |
| 5015* | revolving adult ed |
| 5016* | revolving summer schl |
| 5017* | revolving gifts |
| 5019* | revolving CTE |
| 5020* | revolving JECC |
| 5021* | revolving pay rider |
| 5023* | revolving music school |
| 5024* | revolving non res tuition |
| 5025* | revolving CTE tuition |
| 5026* | revolving WHS parking |

| Object Code (Expense Type) | Description |
|----------------------------|------------------------|
| 510000-519900 | Payroll |
| 520000-590000 | Expenses (non-payroll) |