

Waltham Public Schools Annual Operating Budget



July 1, 2018 – June 30, 2019



Natalia Torres, grade 12



Guiliana Viscomi, grade 11



Natalia Torres, grade 12



Jaden Colbert, grade 9

***Waltham, MA 02452
www.walthampublicschools.org***

Waltham Public Schools Budget Facts and Figures

\$87,593,305	<i>FY19 school district budget</i>
\$70,511,886	<i>Foundation budget for Waltham (\$57,308,784 minimum local contribution)</i>
\$13,203,102	<i>State Aid (Chapter 70)</i>
\$78,311	<i>FY17 average teacher salary (DESE)</i>
\$20,673	<i>FY17 per pupil cost (all funds) / state average \$15,956 (DESE)</i>
5,600	<i>students enrolled as of 10/1/17 (DESE)</i>
3,251	<i>students eligible for district provided daily transportation with no student fees in FY18</i>
1,010	<i>school district employees (FY19 FTEs)</i>
562	<i>teachers budgeted in FY19 (full-time equivalents)</i>
518	<i>AP exams taken (22 AP courses offered)</i>
90%	<i>Waltham High School 2017 4-year cohort graduation rate (state rate is 88.3%)</i>
28	<i>athletic sport teams offered at the high school level</i>
16.7	<i>average class size 2016-2017 / state avg. 18.1 (DESE)</i>
10	<i># of public schools in Waltham</i>
10	<i>Chapter 74 Career and Vocational Technical Programs</i>



This *Pathway* to the MBA Award is presented to

WALTHAM PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2017-2018.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'Anthony N. Dragona', written over a horizontal line.

Anthony N. Dragona, Ed.D., RSBA
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

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Introductory Section



This budget represents the culmination of work that began in early September involving all members of the Superintendent's leadership and administrative teams. The budget process is a collaborative effort developed through a wide range of input from many stakeholders including principals, department directors, the central office leadership team, and School Committee.

The guiding principles behind this budget were established when the School Committee approved its Budget Guidelines & Priorities on December 6, 2017. We have prioritized resource allocation such that schools are 'built first', current class sizes are maintained, and student programs and capital assets are protected. Through the continual assessment of our student needs as well as the review of our programs, resources have been allocated and reallocated to provide ALL students with a world-class education by developing their heads, hearts, hands, and voices.

This budget largely represents a level service budget, which includes staffing to address continued enrollment growth, with limited and targeted program improvements. During the last 5 years, Waltham has experienced K-12 enrollment growth totaling 507 students, a 9.7% increase in overall enrollment. This continued growth requires additional resources each year to ensure that class size guidelines are met, caseloads are managed, and excellent program quality is maintained. The following highlights support the continued growth and improvement of the school district:

Highlights:

- ❖ Additional positions to respond to projected enrollment increases and maintain current class size, including the expansion of the Dual Language Program
- ❖ Additional positions to support educators in integrating academic and social & emotional learning
- ❖ Increased supports to meet the needs of our diverse learners
- ❖ Expansion of Human Resource leadership and support in order to retain, cultivate and recruit high-quality teachers and leaders to stay in the system
- ❖ Professional Development - in order to deliver high-quality core instruction for ALL students and meet the needs of diverse learners, the district has begun to implement a comprehensive literacy program in grades K - 5. To assist with the transition to this new curricular resource, professional development funding will be allocated to provide training for teachers, coaches and administrators. At the middle school, a series of workshops will be conducted around race, equity and cultural proficiency. Finally, at the high school level, project-based learning (PBL) training will be offered to staff as we begin to align our work to the vision outlined in the school's Education Plan. Due to reduced grant funding, additional professional development allocations are required to support district special educators.
- ❖ Provide building security to ensure that students and staff are afforded a safe learning and work environment
- ❖ Increase hourly / daily rates of pay for positions outside of collective bargaining agreements
- ❖ Continued technology enhancements and support to increase access to rigorous, enriching opportunities for ALL students
- ❖ Continue the expansion of the middle school athletic program and other afterschool programming so that ALL students have access to rigorous, enriching opportunities
- ❖ Continued phase in of adult learning opportunities

Executive Summary ~ Organizational

Major Goals and Objectives

The Waltham Public Schools provides a world-class education to ALL students by developing their heads, hearts, hands, and voices. We inspire them to become critical thinkers, problem-solvers, designers, builders, innovators and social entrepreneurs who make contributions to our diverse communities, nation, and global world.

The Waltham Public Schools (WPS) provides to all of Waltham's children a high quality, enriching, engaging and comprehensive educational experience that is the first choice of all families. The WPS supports the development of the 'whole child' including students' academic, social, and emotional development and prepares **ALL** students to be global, 21st century citizens who are college, career, and community ready. We achieve this by offering rigorous, diverse, and enriching programming in a supportive and caring environment led by highly effective educators and leaders who work to understand the customized needs of all students.

Strategic Priorities:

- Deliver high-quality core instruction for ALL students
- Meet the needs of diverse learners
- Increase access to rigorous, enriching opportunities for ALL students
- Retain, cultivate and recruit high-quality teachers and leaders to stay in system
- Improve student learning experiences in and out of school by truly engaging families and community organizations as partners

Budget Process

The development of this FY 2019 Budget went through a focused and disciplined process to ensure that the district accomplishes its strategic priorities in a cost effective manner. To obtain the greatest academic return on investment, we asked all partners to consider several questions in the preparation of budget recommendations:

- ❖ What is the purpose of the program or service?
- ❖ What will the desired successful outcome(s) will look like?
- ❖ What data will be used to measure the success?
- ❖ What efficiencies or cuts you can make within your department to invest in this priority and / or what are some other funding sources we can consider?

Administrators, principals and directors were also asked to share a budget narrative describing their department including the following information:

- ❖ What would you like to share about your School or Program?

- ❖ What new initiatives will be/have been implemented this year?
- ❖ How will these new initiatives help accomplish the district's strategic plan?
- ❖ What are some of your recent major accomplishments (send data if possible)?

Budget Timeline

Proposed Dates	Agenda Items
November 15, 2017	School Committee / School Administration Budget Guidelines & Priorities Workshop
November 17 – December 4	Input / requests from internal stakeholders (principals, directors, school administration)
November 21, 2017	Administrators/Central Office Budget Workshop
December 6, 2017	School Committee votes Budget Guidelines & Priorities
December 2017 – February 2018	Superintendent's Leadership Team Meetings & S/C Budget Workshops
February 28, 2018	School Committee input / feedback on draft Budget
March 28, 2018	Superintendent's Proposed Budget presented to School Committee
April 4, 2018	Public Hearing on Superintendent's Proposed Budget
April 4 and 25, 2018	School Committee Discussion of Superintendent's Proposed Budget
April 25, 2018	School Committee votes a Recommended Budget & Budget Submission to Mayor
May 14, 2018	Mayor's Proposed Budget submitted to City Council
June 7, 2018	City Council Finance Committee Budget Hearing
June 11, 2018	City Council votes Final Budget
June 20, 2018	School Committee approves cost center allocation of Final Budget

Budget Process Changes

In an effort increase transparency and open up the dialog, additional workshops were added between School Committee, Superintendent and Business Manager. These sessions were planned in order to cover specific important topics, such as class scheduling, which impact how the entire budget is built.

Allocation of Resources to Achieve Goals and Objectives

School Committee approved budgetary principles and guidelines were adhered to in the FY 2019 budget recommendation.

Budgetary Principles & Guidelines:

1. Allocate resources to prioritize schools ('build schools first'), maintain current class sizes, protect student programs and capital assets
2. Strategic Plan should drive the budget process
3. Resourcing decisions should be prioritized based on Academic Return on Investment
4. Data should drive decisions

All increased funding increases from district, school, and curriculum leaders included a written justification including: purpose of the related program/service, describe what the desired successful outcome(s) will look like, which data will be used to measure the success, and an analysis of efficiencies/cuts you can make within your department to invest in this priority.

School Board Members

Mayor Jeannette A. McCarthy, Chairperson
Superintendent Dr. Drew Echelson, Clerk
Ms. Margaret M. Donnelly, Vice-Chair, Member
Ms. Elizabeth Al Jammal, Member
Mr. John A. Frassica II, Member
Mr. John B. Graceffa, Member
Mr. Stephen Rando, Jr, Member
Mr. Edmund Tarallo, Member

First-Level Administrative Personnel

Dr. Drew M. Echelson, Ed.D., Superintendent of Schools
Mr. Paul Maiorano, Assistant Superintendent for Curriculum and Instruction
Ms. Catherine Carney, Director of ELL
Ms. Shelly Chin, Administrator of Grants

Mr. Pedro DeLeon, Network Administrator
 Mr. George Frost, Administrator of Human Resources
 Dr. Elizabeth C. Homan, Ph.D., Administrator of Educational Technology Integration
 Mr. John Pinzone, Director of Facilities
 Dr. Nadene Stein, Ph.D., Administrator of Pupil Personnel Services
 Ms. Leanne Wilcinski, Business Administrator


Executive Summary ~ Financial

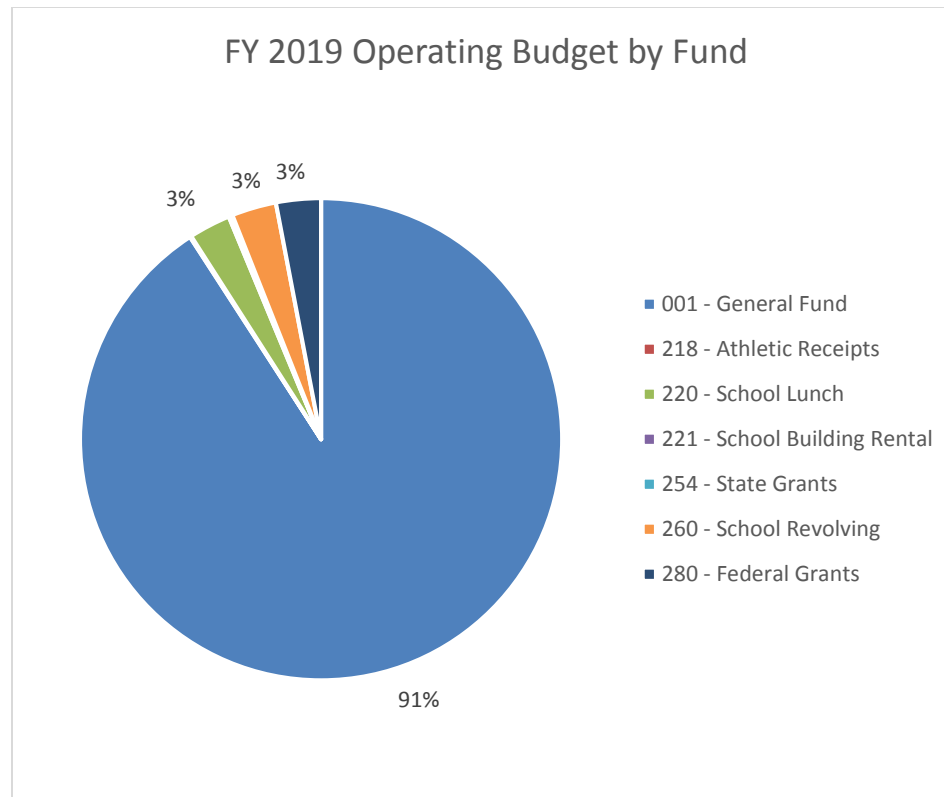
Summary of Revenues and Expenditures

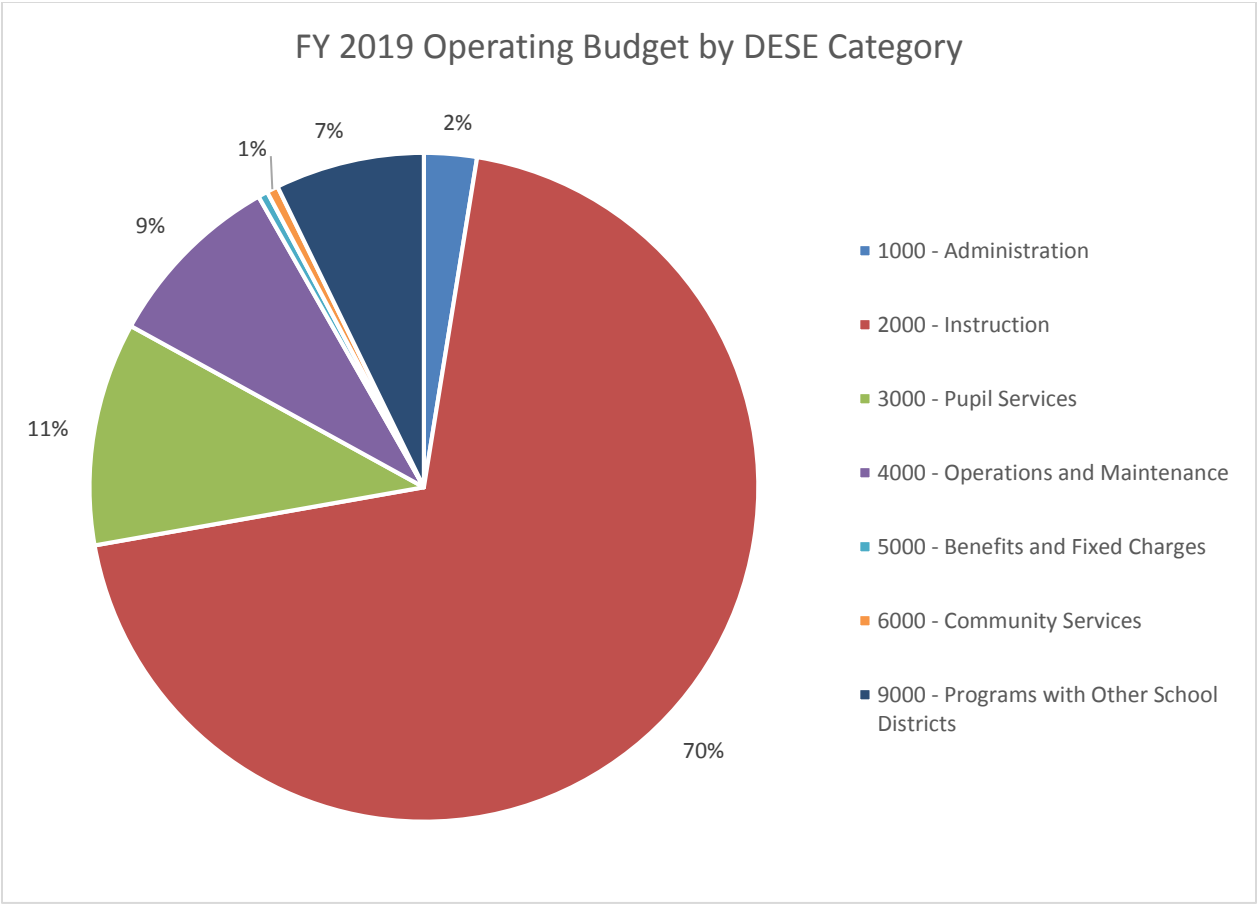
Revenue Sources	FY 2019 Budget
State Aid	\$ 15,869,531
Revolving and Special Funds	\$ 3,168,292
Federal Grants	\$ 2,981,349
Local Sources	\$ 1,000,000
State Grants	\$ 96,228
Grand Total	\$ 23,115,400

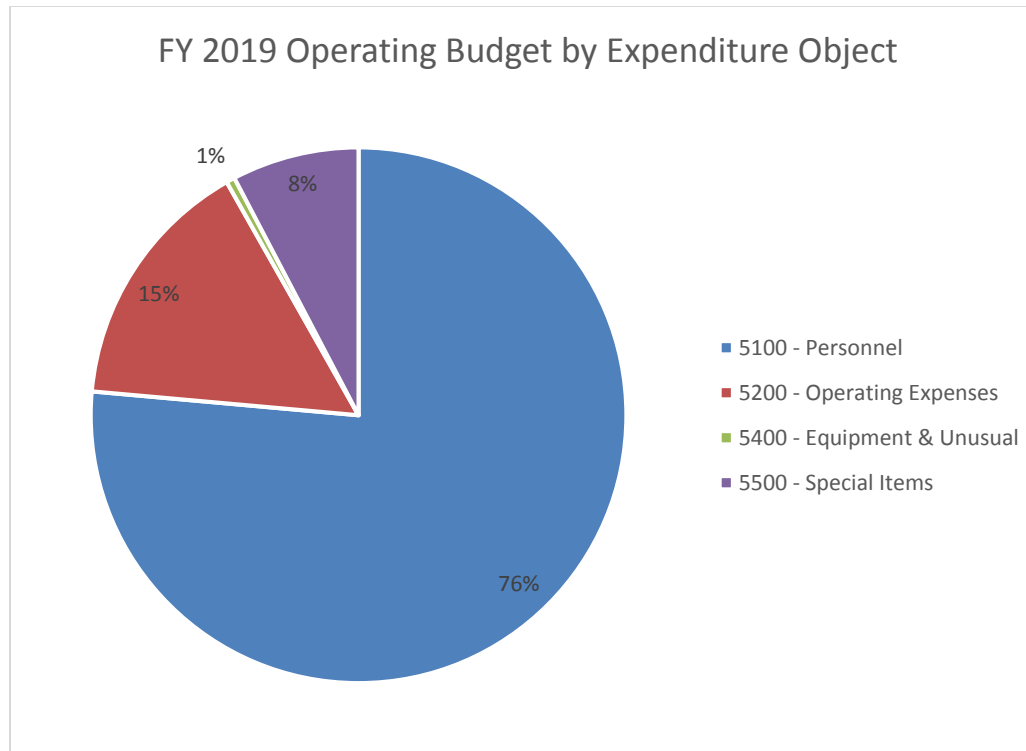
Expenditures	FY 2019 Budget
School Committee	\$ 87,593,305
City (Indirect Costs)	\$ 35,720,981
Federal Grants, State Grants and Special Funds	\$ 10,070,144
Grand Total	\$ 133,384,430

School Operating Budget Comparison

Comparison by Fund 	FY 2018 Budget	FY 2019 Budget	Inc / Dec	% Inc / Dec
001 - General Fund (School Committee Appropriation)	\$ 83,240,464	\$ 87,593,305	\$ 4,352,842	5.2%
218 - Athletic Receipts	\$ 64,000	\$ 89,000	\$ 25,000	39.1%
220 - School Lunch	\$ 2,281,506	\$ 2,702,377	\$ 420,871	18.4%
221 - School Building Rental	\$ 169,000	\$ 150,000	\$ (19,000)	-11.2%
254 - State Grants	\$ 96,228	\$ 96,228	\$ (0)	0.0%
260 - School Revolving (Circuit Breaker & Other Tuition Offsets)	\$ 3,076,155	\$ 2,884,414	\$ (191,741)	-6.2%
280 - Federal Grants	\$ 2,899,383	\$ 2,899,371	\$ (11)	0.0%
Grand Total	\$ 91,826,735	\$ 96,414,695	\$ 4,587,960	5.0%







General Fund Operating Budget Drivers: Significant Trends, Events, & Initiatives

Expenditure Object	FY 2018 Budget	FY 2019 Budget	Budget Incr/Decr	Percent Incr/Decr
Personnel	66,894,609	70,755,387	3,860,778	5.77%
Operating Expenses	11,886,930	11,883,146	(3,784)	-0.03%
Equipment & Unusual	334,750	362,500	27,750	8.29%
Special Items	4,124,174	4,592,272	468,098	11.35%
Grand Total Operating Budget	83,240,464	87,593,305	4,352,842	5.23%

The FY2019 budget recommends that the **Personnel** expenditure category increase by \$3,860,778 (or 5.77%) to support existing position increases, the addition of 15.77 FTE which cost \$921,372 (exclusive of health insurance costs), added building security, funding for added extra-curricular opportunities for students, plus funding for hourly and daily rate increases.

The Personnel budget includes funding for estimated wage increases for all collective bargaining units and non-union positions; this includes both step increases and cost of living adjustments. The increased cost of contractual obligations for FY2019 is \$3,243,749 (or 3.7%) of the overall FY2019 budget.

Also factored into this budget are salary differentials resulting from attrition. The estimated savings due to personnel turnover reduces the FY2019 Personnel budget request by \$492,209.

Although there are various **Operating Expenses** line item and cost center budget increases, overall savings of \$3,784 resulted from reductions and/or reallocation of funds where appropriate. The major Operating Expense budget increases are driven by the following: \$45,000 for staff professional development (due to reduced grant funding), a projected cost increase of \$56,932 for [pending] in-district Special Education student transportation contract renewal, \$31,140 for additional Dual Language Program transportation due to the expansion of the program, \$22,840 for instructional software, textbooks & supplies per-pupil allocation increase for elementary math curriculum materials, and other minor expense requests.

The **Equipment & Unusual** expenditure category is recommended to increase by \$27,750 over the FY2018 appropriation. The increase in this category is driven by two items; legal services for collective bargaining and School-based Medicaid processing fees.

All seven School Department collective bargaining agreements are set to expire at the end of FY2019, and therefore negotiations with all units will be conducted during the upcoming year. Outside legal counsel advises the School Committee throughout the negotiation processes.

The increase to the School-based Medicaid processing fee line item is necessary to cover the increased amount of billing (and resulting reimbursement) for services provided to students which are eligible for reimbursement. Over the past two years, the City has received close to \$1,000,000 annually in School-based Medicaid revenue. The FY2019 processing fee budget, and resulting revenue, assumes that same level of reimbursable student services.

The **Special Items** expenditure category increase is entirely driven by Special Education Out-of-district tuition costs. The impact on the FY2019 operating budget for Special Education Out-of-district tuitions is \$588,328 (or 0.67%). Increases in tuition rates, plus 10 additional placements, result in an increased budget request of \$326,304. The balance of the request, \$262,024, is needed to cover a deficiency in Circuit Breaker funding.

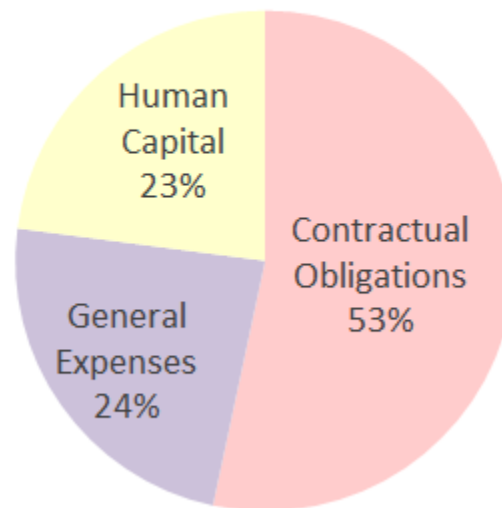
The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. Circuit breaker reimbursements are deposited

into a special education reimbursement account and may be expended by the school committee in the year received or in the following fiscal year for any special education-related purposes, without further appropriation.

Transfers and Capital Expenditures

In order to ensure consistent and recurring funding to support 1:1 and other instructional technology device purchases, \$337,500 was requested in the FY 2019 operating budget. It was determined that these FY2019 technology needs would instead be funded from a transfer of surplus FY2018 operating budget funds. This practice is consistent with previous fiscal years.

Budget Increases



Contractual Obligations

As with all school systems, the majority of Waltham Public Schools budget pays for teachers and other school-based personnel. 53% of the FY 2019 budget increases pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments and step and lane advancements.

The total cost of contractual obligations makes up \$3,243,749 (or 3.70%) of the overall FY2019 budget increase.

Human Capital

In order to address the increasing and shifting enrollments projected for School Year 2018-2019, additional staff is needed to maintain class sizes and provide essential social, emotional, academic, administrative support (including mandates for Special Education and English Language Learners), and the necessary staffing to maintain quality and level of service.

General Expenses

Special Education tuitions and professional development costs make up the majority of this requested increase.

Efficiencies & Revolving Fund Offsets

As an ongoing process, and a major part of our budget considerations, we look to identify efficiencies and additional funding options so as to reallocate or reduce funding requests. All expenditure line items are critically examined for their patterns of spending and all funding sources are reviewed, i.e. special education circuit breaker, pre-k tuitions, athletics game fees, and building rental fees for possible increased budget offsets. Revolving fund balances can only be utilized for legally allowable expenditures and in a sustainable manner so that ongoing annual costs will be covered. The reductions in this budget, which total **\$1,028,582**, are based on historical spending trends, with significant savings or efficiencies in the following areas: Chapter 74 Out-of-District Tuition based on enrollment projections and expanded in-district programming; Special Education Direct Medical Services (1:1 nurses, PT, OT, hearing, vision) based on actual usage trends; utilities costs adjusted to reflect a more accurate estimate based on three year average usage; funding for two fewer contingency positions, for a total of three contingency positions funded; and consolidated savings from personnel turnover. Savings from personnel turnover accounts for salary differentials resulting from attrition – primarily retirements of highly experienced staff.

Increases / Decreases by Cost Center

Cost Center		FY 2018 Budget	FY 2019 Budget	Incr/Decr	% Incr/Decr	Major Changes beyond increases due to contractual salary obligations
001-31-41	School Committee	175,932	190,246	14,314	8.14%	Salary increase based on Boston region Consumer Price Index
001-31-42	Administrative Offices	1,735,723	1,882,103	146,380	8.43%	Reorganization of Human Resources Department / Enrollment & Planning
001-31-43	General Administration					Security at each school; contingency plan decrease by 2 teaching positions; professional development grant funding decrease
001-31-45	Management Information Systems	2,346,006	2,676,858	330,853	14.10%	Network functionality improvements
001-31-47	Central School Supply	246,800	247,200	400	0.16%	
001-31-51	Attendance	80,953	87,322	6,369	7.87%	
001-31-52	Health Services	1,158,593	1,194,651	36,058	3.11%	WHS R.N. (0.3 FTE) no longer funded by ESHS Grant
001-31-53	Transportation	4,779,460	4,837,042	57,582	1.20%	Special Education In-district Transportation contract renewal estimate
001-31-55	Athletics	905,706	916,249	10,542	1.16%	Additional 4 middle school athletic teams
001-31-57	Facilities	2,125,514	2,226,608	101,095	4.76%	Building rental revolving funding decrease
001-31-58	Utilities	2,740,931	2,678,668	(62,263)	-2.27%	Based on three year average costs
001-31-59	Printing	59,177	59,945	769	1.30%	
001-32-10	FitzGerald Elementary School	2,661,917	2,736,186	74,268	2.79%	Reduced one Grade 3 classroom section (-1.0 FTE)
001-32-11	MacArthur Elementary School	2,712,694	2,874,340	161,646	5.96%	Additional Grade 5 classroom section (+1.0 FTE)
001-32-12	Northeast Elementary School					Additional Grade 1, 3 & 5 classroom sections, reduced Grades K & 2 (+1.0 FTE)
001-32-13	Plympton Elementary School	2,822,186	3,008,709	186,523	6.61%	
001-32-14	Stanley Elementary School	2,681,063	2,801,925	120,862	4.51%	Reduced Grade 2 section, increased Grade 5 section
001-32-15	Whittemore Elementary School	2,637,537	2,678,296	40,758	1.55%	Reduced Grade K and 5 section, increased Grade 3 section (-1.0 FTE)
001-32-16	Whittemore Elementary School	2,625,455	2,683,111	57,657	2.20%	Reduced Grade 4 section (-1.0 FTE)
001-32-16	Dual Language Elementary School	356,680	640,416	283,736	79.55%	Grade 2 classroom sections (+2.0 FTE); Principal (1.0 FTE); Custodian (from
001-32-21	Kennedy Middle School	4,568,328	4,577,012	8,684	0.19%	
001-32-22	McDevitt Middle School					Cluster of 4 Content Teachers (4.00 FTE); Specialists (1.08 FTE); Enrollment increase and per pupil increase by \$7
001-32-31	Waltham High School	4,539,208	5,037,722	498,515	10.98%	Math Teacher (0.5 FTE); Science Teacher (0.5 FTE); SLIFE Math Teacher (0.05 FTE)
001-32-32	Waltham High School ~ Chapter 74 Program	10,426,019	10,969,581	543,562	5.21%	Out of district tuitions decrease due to WHS Exploratory Program
001-33-70	English	2,040,488	1,904,569	(135,920)	-6.66%	
001-33-71	Reading & Language Arts	116,746	120,951	4,206	3.60%	
001-33-72	Mathematics	382,977	388,827	5,850	1.53%	
001-33-73	Mathematics	371,290	396,353	25,063	6.75%	
001-33-73	Science & Health Education	609,362	593,540	(15,821)	-2.60%	
001-33-74	History & Social Sciences	609,362	593,540	(15,821)	-2.60%	
001-33-74	History & Social Sciences	122,892	126,384	3,492	2.84%	
001-33-75	World Languages	110,243	116,162	5,920	5.37%	
001-33-80	Fine & Performing Arts	2,532,682	2,649,848	117,167	4.63%	Project Adventure equipment maintenance @ both middle schools
001-33-82	Physical Education	645,242	653,953	8,710	1.35%	Elementary Digital Learning Teachers (3.2 FTE)
001-33-84	Instructional Technology / Library Media	440,796	658,329	217,534	49.35%	
001-33-86	English Language Learning	2,902,167	3,235,713	333,547	11.49%	
001-33-88	Student Support Services					Teachers (1.5 FTE); Behaviorist (0.5 FTE); School Adjustment Counselor: Stanley (0.3 FTE); Paraprofessionals: (-3.0 FTE); Funding from Circuit Breaker Reserve
Grand Total		83,240,464	87,593,305	4,352,842	5.23%	

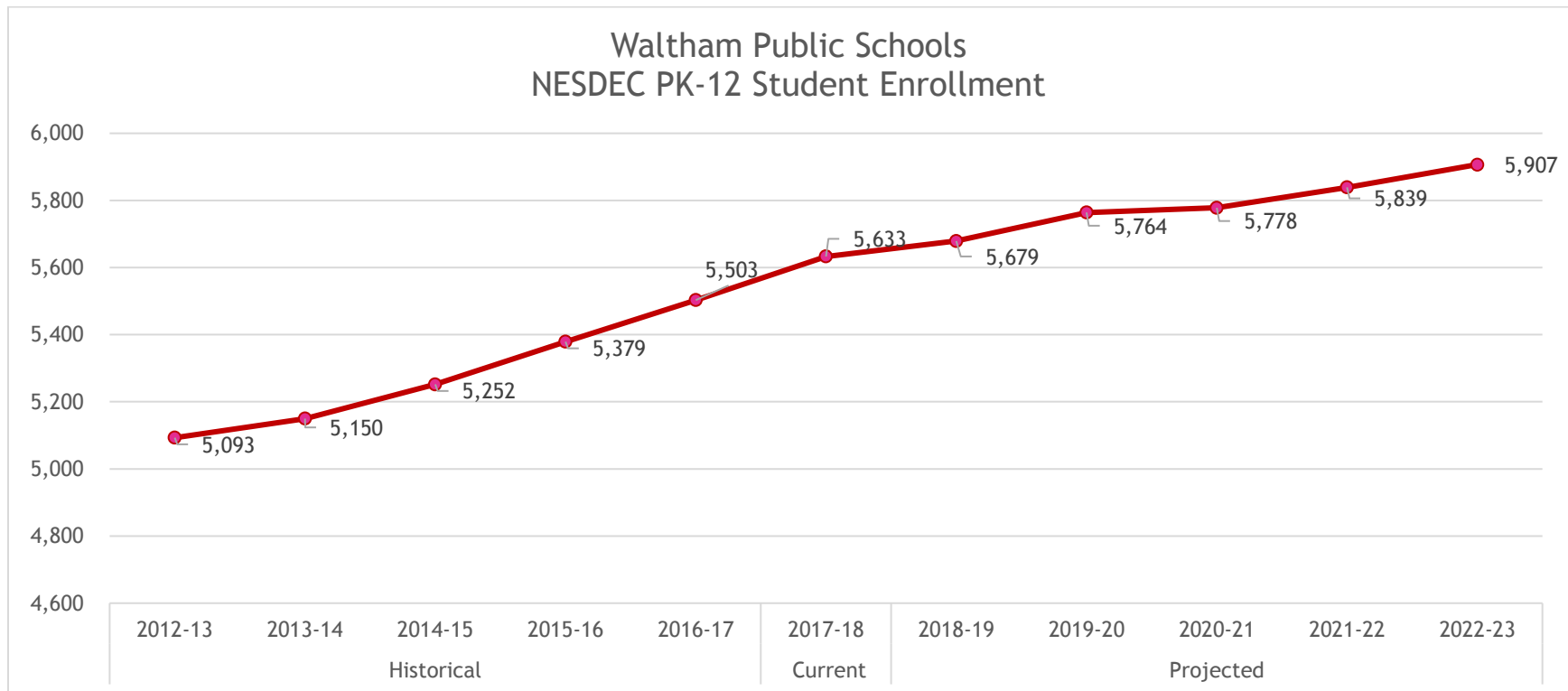
Significant Financial & Demographic Changes

As grade K through 12 enrollments continue to rise across the district, there is a need for additional classroom space. The district is in the planning stages for building a new High School. The financing of which would be shared between the Massachusetts School Building Authority and the city of Waltham. Additionally, the K-8 student population is anticipated to outgrow the current buildings. The Dual Language Program is presently located at the Waltham Community and Cultural Center with grades K-1, adding grade 2 in school year 2018-2019. The programs' planned expansion adds one grade per year. Under this trajectory, the program will have to be relocated in two to three years. The financial impact of the K-8 space constraints is currently unknown.

Executive Summary ~ Informational

Student Enrollment Trends

The overall impact on the Waltham Public Schools is that total K-12 enrollment has increased from 5,093 students in 2012-13 to a projected 5,633 in 2017-18. NESDEC projects that in 2022-23 (possible completion date for the high school project) an enrollment of over 5900-6000 students.



Current Student Enrollment

School Name	Grades Served	10/1/2017 Enrollment
Waltham High School	9-12	1,620
Kennedy Middle School	6-8	512
McDevitt Middle School	6-8	631
FitzGerald Elementary School	K-5	438
MacArthur Elementary School	K-5	440
Northeast Elementary School	PK-5	593
Plympton Elementary School	K-5	422
Stanley Elementary School	PK-5	432
Whittemore Elementary School	K-5	433
Dual Language Program	K-1	79

Personnel Resource Changes

The following table reflects essential personnel changes due to enrollment increases, special education resource shifts and additions aligned with student needs and ensuring legal mandates are met for English Language Learners.

Personnel Trends for Full Time Equivalents (FTEs)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Change
Professional						
Classroom Teachers	512	513	528	554	567	12.49
Other Professional (School Leadership, Curriculum Directors, Guidance Counselors, RNs, Other Medical/Therapeutic, etc.)	138	142	143	145	151	6.00
Secretarial and Clerical	38	38	38	39	39	0.00
Other						
Paraprofessionals / Instructional Assistants	136	142	142	146	142	-3.40
Operations and Maintenance	61	61	61	61	62	1.00
Food Services	41	42	42	42	43	0.29
Other	10	11	10	9	8	-1.00
Grand Total	935	948	963	995	1010	15.38

Personnel Category ~ FTEs	Position	FY 2019 FTE Increase / Decrease
Classroom Teachers		12.49
	Behaviorist	0.50
	Teacher - Art	0.17
	Teacher - Digital Learning	3.20
	Teacher - Drama	0.17
	Teacher - English	1.00
	Teacher - ESL	2.00
	Teacher - Grade 2	2.00
	Teacher - Grade TBD (Elementary Sections)	(1.00)
	Teacher - Health Education	(0.17)
	Teacher - History & Social Sciences	1.00
	Teacher - Instrumental	0.20
	Teacher - Math/Special Education	0.50
	Teacher - Mathematics	1.05
	Teacher - Music Therapy	0.15
	Teacher - Physical Education	(0.33)
	Teacher - Science	1.00
	Teacher - Science/Special Education	0.50
	Teacher - Special Education	1.50
	Teacher - Specialists - Elementary	(0.20)
	Teacher - TBD	(1.00)
	Teacher - World Language	0.25
Other Professional		6.00
	Administrative Assistant for Human Resources	1.00
	Administrator of Enrollment and Planning	0.60
	Administrator of Human Resources	0.40
	ChangeMaker Academy Project Director	1.00
	Food Service Operations Supervisor	1.00
	Guidance Counselor	0.50
	Principal	1.00
	School Adjustment Counselor (SAC)	0.30
	Teacher - Library Media Specialist	0.20
Paraprofessionals / Instructional Assistants		(3.40)
	Paraprofessional - Special Education	(3.40)
Operations and Maintenance		1.00
	Custodian	1.00
Food Service		0.29
	Food Service Worker - Part Time / Benefited	0.29
Security Personnel		(1.00)
	Security Personnel (New Classification: Hourly)	(1.00)
Grand Total		15.38

Waltham Public Schools Annual Operating Budget ~ FY 2019

Changes in Debt

Ongoing principal and interest payments are made annually on existing debt by the City of Waltham on behalf of the School Department. The debt balance decreased from approximately \$31 million to approximately \$27.7 million during fiscal FY 2018. The debt has various maturity dates between May 2019 and May 2034. No new school debt was issued during fiscal 2018.

Organizational Section



About Waltham Public Schools

Settled in 1630 and incorporated as a Town in 1738, Waltham was chartered as a City in 1884. Located in Middlesex County, 9 miles west of Boston, the City is bordered by the Towns of Belmont, Lexington, Lincoln, Newton, Watertown and Weston. The City encompasses approximately 12.7 square miles and according to the 2010 federal census, has a population of 60,632.

The City maintains a strong industrial and commercial tax base. In fiscal year 2016, the combined assessed value of these properties represented 34.2% of the total City value. In terms of tax burden, the same industrial and commercial tax base bore 59.8% of the fiscal year tax levy. The appreciation of residential values, while keeping property taxes comparatively low, serves as an attraction to the City. The City's close proximity to Boston and major highways, its quality of life, the affordable delivery of services to its residents and dedication to public education personifies the community's popular reputation.

School Department Legal Autonomy

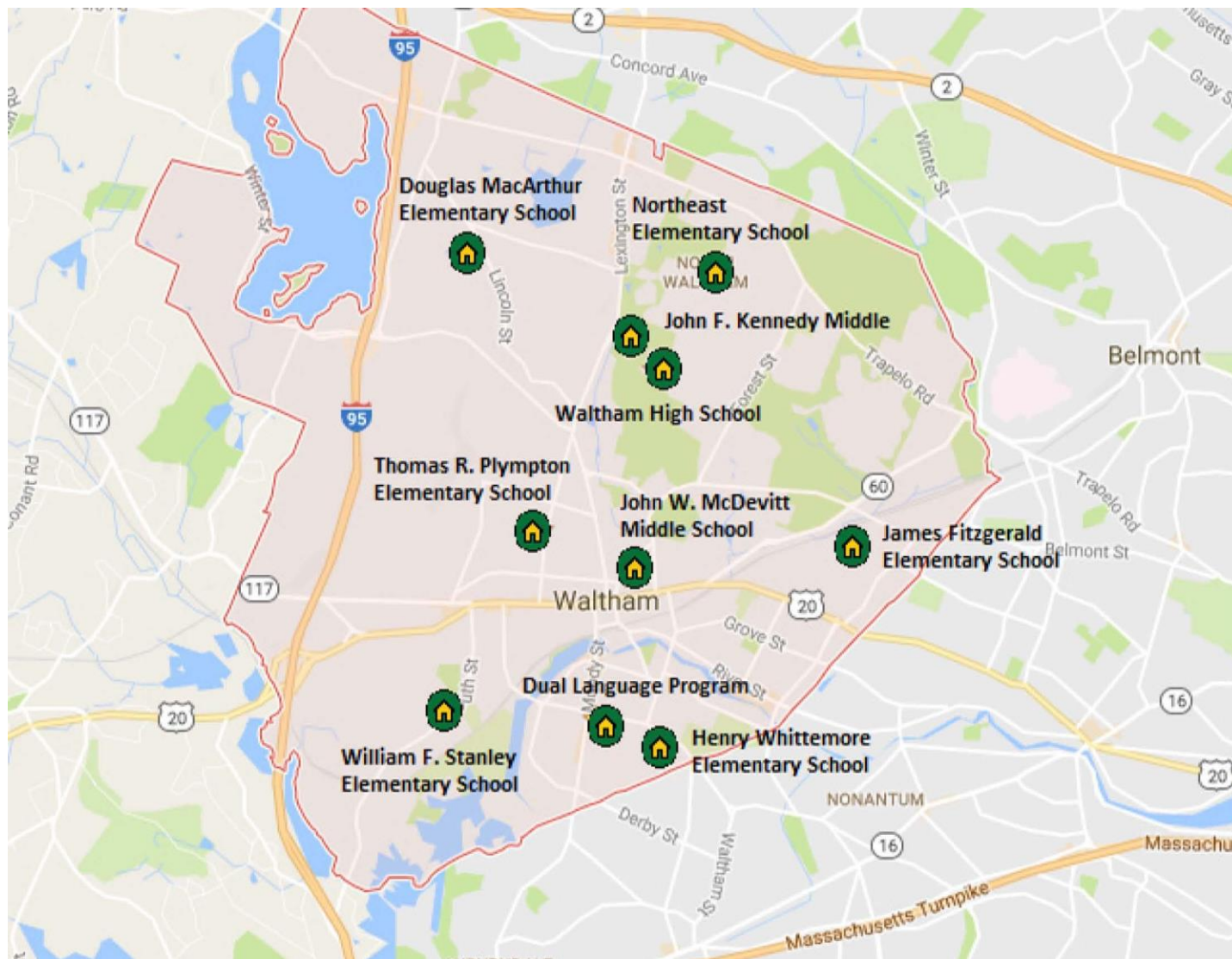
Waltham Public Schools is a department of the City of Waltham. Since it is not an independent entity, the district does not have the authority to levy taxes, issues bonds, or incur debt. In addition, surplus funds in the general fund account on June 30th are returned to the City and may not be held by the school district as a positive balance.

Level of Education Provided and Current Student Enrollment

School Name	Grades Served	10/1/2017 Enrollment
Waltham High School	9-12	1,620
Kennedy Middle School	6-8	512
McDevitt Middle School	6-8	631
FitzGerald Elementary School	K-5	438
MacArthur Elementary School	K-5	440
Northeast Elementary School	PK-5	593
Plympton Elementary School	K-5	422
Stanley Elementary School	PK-5	432
Whittemore Elementary School	K-5	433
Dual Language Program	K-1	79

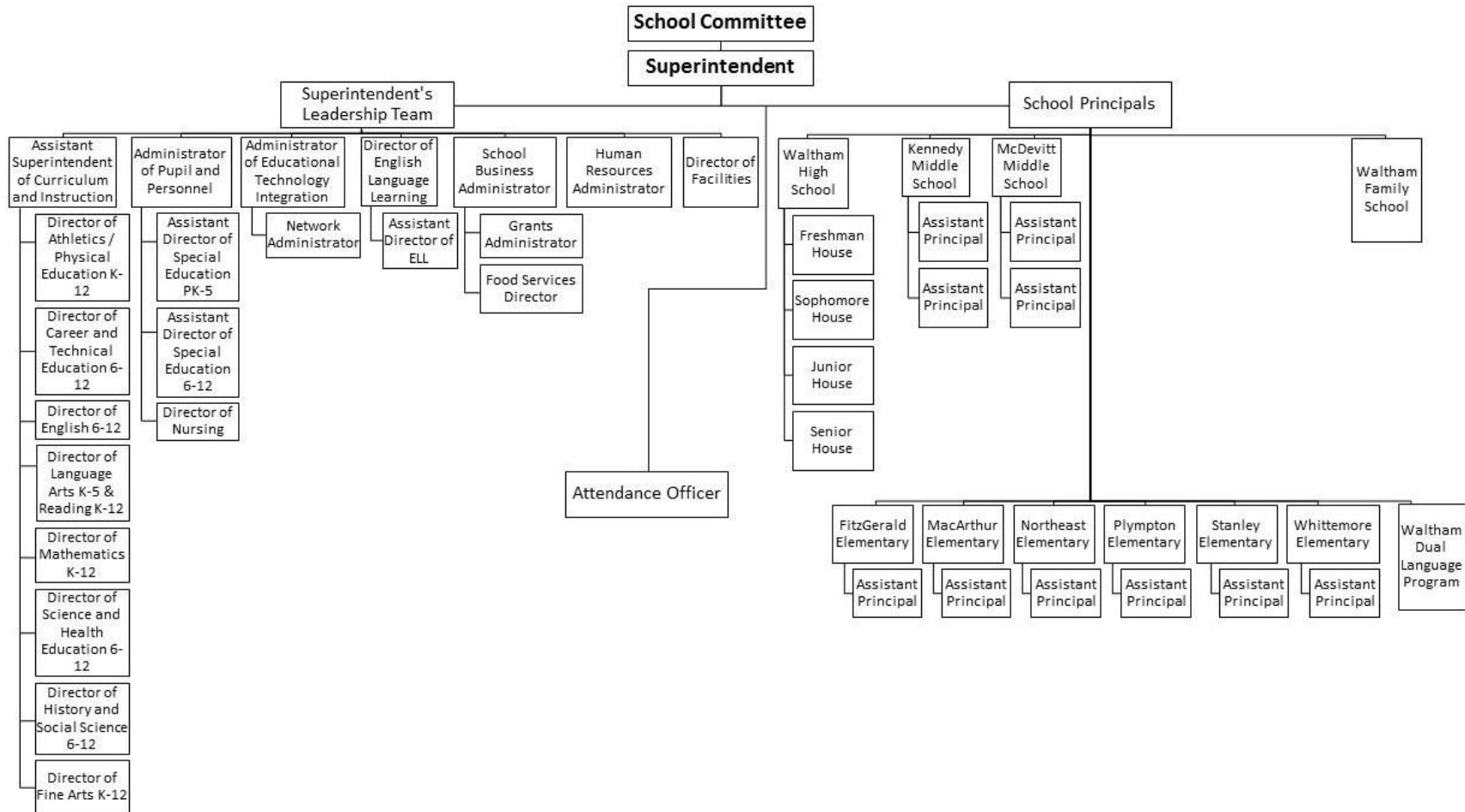
In 2017 Waltham Public Schools served over 5,600 students in grades Pre-Kindergarten through Grade 12 in ten schools. Six elementary schools serve the district, along with a Dual Language Program located at the Waltham Community and Cultural Center that will add Grade 2 for the 2018-2019 school year. There are two middle schools for grades 6-8 and one senior high school serving grades 9-12 also houses a vocational program.

Waltham's Geographic Boundary and School Building Map



Governance Structure

The School Committee, whose members are elected for four-year terms, has exclusive jurisdiction over the City's public school system and appoints a Superintendent to administer the day-to-day affairs of the system. The Superintendent has established a senior leadership team which meets weekly about districtwide matters. The School Administrators and Curriculum Coordinators also have an advisory role in the budget process.



School Committee

Mayor Jeannette A McCarthy, Chairperson
Superintendent Dr. Drew Echelson, Clerk
Ms. Margaret M Donnelly, Vice-Chair, Member
Ms. Elizabeth Al Jammal, Member
Mr. John A Frassica II, Member
Mr. John B Graceffa, Member
Mr. Stephen Rando, Jr, Member
Mr. Edmund Tarallo, Member

District Administration - Senior Leadership Team

Dr. Drew M. Echelson, Ed.D., Superintendent of Schools
Mr. Paul Maiorano, Assistant Superintendent for Curriculum and Instruction
Ms. Catherine Carney, Director of English Language Learning (Administrator of the Dual Language Program)
Ms. Shelly Chin, Grants Administrator
Mr. Pedro DeLeon, Network Administrator
Mr. George Frost, Administrator of Human Resources
Dr. Elizabeth C. Homan, Ph.D., Administrator of Educational Technology Integration
Mr. John Pinzone, Director of Facilities
Dr. Nadene Stein, Ph.D., Administrator of Pupil Personnel Services
Ms. Leanne Wilcinski, Business Administrator

School Administration

Mr. Gregory A. Demeo, Principal, Waltham High School
Mr. Kevin Gildea, Interim Principal, Kennedy Middle School
Mr. Michael Sabin, Principal, McDevitt Middle School
Ms. Jennifer Santillo, Principal, FitzGerald Elementary School
Ms. Jane Gately, Principal, MacArthur Elementary School
Ms. MaryEllen Tenaglia, Principal, Northeast Elementary School
Mr. Stephen Duffy, Principal, Plympton Elementary School
Ms. Jennifer Hacker, Principal, Stanley Elementary School
Ms. Emma Herzog, Principal, Whittemore Elementary School
Ms. Catherine Carney, Administrator of the Dual Language Program (Director of ELL)

Directors and Other Administrators

Ms. Britta McNemar, Waltham Family School Coordinator
Mr. Daniel Doyle, Supervisor of Attendance
Ms. Patricia McCaffrey, Director of Nursing
Mr. Steven LaForest, Director of Physical Education / Athletics (K-12)
Ms. Jennifer Smith, Director of Career & Technical Education (6-12)
Ms. Allyson McHugh, Director of English (6-12)
Ms. Linda Hanley, Interim Director of Language Arts (K-5) & Reading (K-12)
Ms. Valerie Alfeo, Director of Mathematics (K-12)
Ms. Heather Metallides, Director of Science and Health Education (6-12)
Mr. Derek Vandegrift, Director of History & Social Science (6-12)
Ms. Cynthia Piantedosi, Assistant Director of World Language (6-12)
Mr. Douglas Trudeau, Director of Fine & Performing Arts (K-12)
Ms. April Liles, Director of Food Services

Mission and Goals of the Organization

Vision Statement

The Waltham Public Schools provides a world-class education to ALL students by developing their heads, hearts, hands, and voices. We inspire them to become critical thinkers, problem-solvers, designers, builders, innovators and social entrepreneurs who make contributions to our diverse communities, nation, and global world.

Mission Statement

The Waltham Public Schools (WPS) provides to all of Waltham's children a high quality, enriching, engaging and comprehensive educational experience that is the first choice of all families. The WPS supports the development of the 'whole child' including students' academic, social, and emotional development and prepares ALL students to be global, 21st century citizens who are college, career, and community ready. We achieve this by offering rigorous, diverse, and enriching programming in a supportive and caring environment led by highly effective educators and leaders who work to understand the customized needs of all students.

Theory of Action

If we deliver (1) high-quality core instruction for ALL students; (2) meet the needs of our diverse learners; (3) provide innovative enrichment programming for ALL; (4) support retain, cultivate strong teachers and leaders to stay in our system; and (5) truly engage families and community in our core work then we will deliver the high-quality education to ALL students that our Waltham students deserve and we will improve outcomes and access across the system for ALL students.

Strategic Plan (The District's Goals and Objectives)

Strategic Priorities - "Big Rocks":

- Deliver high-quality core instruction for ALL students
- Meet the needs of diverse learners
- Increase access to rigorous, enriching opportunities for ALL students
- Retain, cultivate and recruit high-quality teachers and leaders to stay in system
- Improve student learning experiences in and out of school by truly engaging families and community organizations as partners

Strategic Initiatives - “Little Rocks”:

Deliver high-quality core instruction for ALL students

- 1) Shared understanding of and capacity to effectively and consistently implement and plan from Common Core State Standards and core actions.
- 2) Focus on implementing the principles of student centered learning in the following areas:
 - a) Literacy (Elementary)
 - b) Science, Technology, Engineering, Math (Middle School)
 - c) Interdisciplinary Problem and Project-Based Learning (High School)
- 3) Develop a comprehensive, systematic Pre-kindergarten through 12th grade social and emotional learning plan that supports educators in integrating academic and social and emotional learning.

Meet the needs of diverse learners

- 1) Develop collaborative and data-driven school-based structures and processes for identifying, understanding, addressing and monitoring the needs of learners.
- 2) Implementing high-quality interventions and strategies using: (1) aligned resources and tools; (2) effective progress monitoring and (3) inclusionary practices where supports, to the extent possible, are brought directly to students in their classroom.
- 3) Provide additional time for learning (e.g. Out-of-School Time, adult education, and parent university).

Increase access to rigorous, enriching opportunities for ALL students

- 1) Expand opportunities for experiential learning out of school that builds on and reinforces classroom learning.
 - a) Expand community service learning opportunities that create common grade-level experiences for students.
 - b) Expand internships and other experiential learning opportunities.
- 2) Expand extracurricular opportunities such as clubs and partner with community-organizations to increase after-school programming especially in STEM, arts, debate, Model UN and academic bowl opportunities.

Retain, cultivate and recruit high-quality teachers and leaders to stay in system

- 1) Provide high-quality professional development opportunities for educators that focus on implementation of Common Core State Standards, core actions, data inquiry and action planning, and task/text complexity.
- 2) Invest in and support teacher leader opportunities.
- 3) Implement a multi-phased, rigorous selection process that aligns to a set of Waltham-specific competencies for high-quality teaching and learning.
- 4) Increase the racial/ethnic, linguistic, and cultural diversity of educators throughout the system.

Improve student learning experiences in and out of school by truly engaging families and community organizations as partners

- 1) Create two-way partnerships with all families by promoting welcoming school climates; engaging families in school activities and their children's education; engaging families in discussion of school and district priorities; and supporting parenting education and other adult learning opportunities.
- 2) Create a district climate of mutual respect for all families and increase cultural competence throughout the community.
- 3) Improve communication with families and the community through events, newsletters, social media, cable, and face-to-face discussion.
- 4) Increase partnerships with Community Based Organizations to integrate and improve health and social service supports for students and families.

Fiduciary/Budget Goals (Superintendent/Business Office)

1. Continue to prepare an award-winning budget (ASBO) that is easy-to-understand, provides clarity and transparency on how funds are generated and allocated and communicates future budget concerns and challenges
2. Increased forecasting for long-range plan (3 years)
3. Budgeting for staff with consideration of cost of benefits, etc.
4. Critically re-examine patterns of spending including trend analysis of high expense categories: Economically Disadvantaged, Special Education, English Language Learners

Budgetary Principles & Guidelines (School Committee)

5. Allocate resources to prioritize schools ('build schools first'), maintain current class sizes, protect student programs and capital assets
6. Strategic Plan should drive the budget process
7. Resourcing decisions should be prioritized based on Academic Return on Investment
8. Data should drive decisions

Financial Conditions and Assumptions (Superintendent with School Committee Approval)

1. Contractual increases applied to all staff (i.e. steps, longevity, degrees earned, COLA)
2. Consider impact of enrollment shifts
3. Vacant/contingent positions are based on contractual pay, i.e. Masters/Step 4 for teachers or Step 1 for paraprofessionals
4. Federal and state grants funded at current levels
5. Continue to utilize revolving accounts (preschool, school building, athletics) to offset costs

6. Special education circuit breaker reimbursement anticipated to be funded at 70%
7. In-district special education and small vehicle transportation (pending bid)
8. Out-of-district special education transportation (pending bid)
9. No user fees

Budget Drivers (Increases over FY 2018)

Contractual Obligations	3,243,749	3.90%
Human Capital	1,383,238	1.66%
General Expenses	1,441,936	1.73%
Efficiencies & Revolving Fund Offset Increases	(1,028,582)	-1.24%
Overall Increase	5,040,342	6.06%

Contractual Obligations

As with all school systems, the majority of Waltham Public Schools budget pays for teachers and other school-based personnel. 64% of the FY 2019 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments and step and lane advancements.

The total cost of contractual obligations makes up \$3,243,749 (or 3.90%) of the overall FY2019 budget increase.

Human Capital

In order to address the increasing and shifting enrollments projected for School Year 2018-2019, additional staff is needed to maintain class sizes and provide essential social, emotional, academic, administrative support (including mandates for Special Education and English Language Learners), and the necessary staffing to maintain quality and level of service.

Enrollment

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Enrollment (Elementary School)	Reduction of Positions: Elementary sections & spe	Elementary	(1.20)	(75,600)
	Teacher - Digital Learning	FitzGerald	0.50	30,000
		MacArthur	0.50	30,000
		Northeast	0.50	30,000
		Plympton	0.50	30,000
		Stanley	0.50	30,000
		Whittemore	0.50	30,000
	Teacher - Instrumental	District	0.20	12,000
Enrollment (Elementary School) Total			2.00	116,400
Enrollment (Middle School)	Student Support Services, Elementary & Middle Sc	Middle School		6,550
	Teacher - Art	McDevitt	0.17	10,020
	Teacher - Drama	McDevitt	0.17	10,020
	Teacher - ELA	McDevitt	1.00	60,000
	Teacher - Health	Kennedy	(0.50)	(30,000)
		McDevitt	0.33	19,980
	Teacher - Math	McDevitt	1.00	60,000
	Teacher - Physical Education	Kennedy	(0.50)	(30,000)
		McDevitt	0.17	10,020
	Teacher - Science	McDevitt	1.00	60,000
	Teacher - Social Studies	McDevitt	1.00	60,000
	Teacher - TBD	Kennedy	(1.00)	(60,000)
	Teacher - World Language (Spanish)	McDevitt	0.25	15,000
Enrollment (Middle School) Total			3.08	191,590
Grand Total			5.08	307,990

Digital Learning

In keeping with the WPS Technology Plan 2016-2019, the Department of Instructional and Information Technology's (DIIT) focus remains on providing access to mobile and web-based computing and literacy resources for students and educators throughout the system while also supporting school-based priorities to enhance and enable ease-of-communication between Waltham schools and families.

Since the Fall of 2015, the number of devices at the elementary level has multiplied by as many as five times, with no increases in staffing. The management of devices and software alongside new curricular initiatives are placing excessive demands on staff capacity and resources.

In alignment with the District Technology Plan, Elementary Quality School Plans, and the Technology Council's 1:1 Device Recommendations, and in collaboration with elementary principals, DIIT is requesting an increase of 3.2 FTE; 1.0 Digital Learning Teacher at every school in the district, as well as a 0.2 Technology Teacher at the Dual Language School to support grades K-2 technology integration one day per week.

This would also allow for:

- expansion of Integrated Literacy Block initiative (piloted 2016-17, expanded to all grade 5 students in 2017-18) and additional support for adult learning (both for teachers and parents) at the elementary level;
- consistent building support during ACCESS and MCAS 2.0 testing cycles;
- consistent adult learning efforts for both community/parents and educators at every school;
- development and implementation of digital citizenship and responsibility modules;
- assessment of student achievement and progress on the Digital Literacy and Computer Science (DLCS) Frameworks developed by DESE.

Dual Language Program Expansion

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Dual Language Program Expansion	Principal	Dual Language	1.00	100,000
	Teacher - Grade 2	Dual Language	2.00	120,000
	Teacher - Digital Learning	Dual Language	0.20	12,000
	Teacher - Library Media Specialist	Dual Language	0.20	12,000
	Custodian	Dual Language	1.00	27,492
Dual Language Program Expansion Total			4.40	271,492

The Waltham Dual Language Program was launched in Fall 2016, beginning with two Kindergarten classes and expanding to include two 1st grade classes in Fall 2017. This program offers an alternative model for all of our students using a proven method for increasing students' cultural competencies in an environment that celebrates both cultural and linguistic differences. The extremely popular program will expand significantly in the coming years, adding two Grade two classrooms, full time building maintenance support, and will hire its first school principal in Fall 2018.

Priority 2: Meet the needs of diverse learners

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Priority 2: Meet the needs of diverse learners	Behaviorist	District	0.50	31,500
	Guidance Counselor	WHS	0.50	31,500
	Paraprofessional	FitzGerald	(1.00)	(28,000)
		MacArthur	(1.00)	(28,000)
		Northeast	(1.00)	(28,000)
		Kennedy	(1.00)	(28,000)
		WHS	1.00	28,000
	School Adjustment Counselor	Stanley	0.30	18,900
	Special Education, Extended Year Services	District		22,018
	Teacher - ESL	Northeast	1.00	60,000
		Plympton	1.00	60,000
	Teacher - Math	WHS	0.05	3,000
	Teacher - Music Therapy	Middle/WHS/District	0.15	9,000
	Teacher - Special Ed	FitzGerald	(0.50)	(30,000)
		Northeast	1.00	60,000
		WHS	1.00	60,000
	Stipend (Best Buddies)	WHS		738
	Teacher - Special Education (Pre-k) (move from NE	Northeast	(1.00)	(60,000)
		Stanley	1.00	60,000
	Teacher - Math/Special Education	WHS	0.50	30,000
	Teacher - Science/Special Education	WHS	0.50	30,000
Priority 2: Meet the needs of diverse learners Total			3.00	302,656

In order to support the curriculum, a myriad of support services are provided daily to our students. Through the continual assessment of our student needs as well as the review of our programs, resources have been allocated and reallocated to provide students with an education that ensures academic excellence, as well as support for their social and emotional well-being, in a culture of caring and respectful relationships

Priority 3: Increase access to rigorous, enriching opportunities for ALL students

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Priority 3: Increase access to rigorous, enriching opportunities for ALL students	After School STEM Advisors	Middle School		5,850
	After School STEM Coordinator	Middle School		10,000
	Robotics Summer February Vacation Camp Advisors	Middle School		7,800
	School Based Personnel - Discretionary (Clerical OT/Extra-curriculars)	WHS		10,000
		Elementary		32,500
		Middle		15,000
	Summer Programming Coordinator	District		10,000
Priority 3: Increase access to rigorous, enriching opportunities for ALL students Total				91,150

In order to raise academic achievement and student learning for all, this requires a significant investment both during and after school to maximize learning time, provide high-quality teaching and increase student engagement and interest with the STEM content areas.

School Security

The FY2019 budget includes funding of \$192,162 to provide security staff at all school buildings. Based upon the recommendation of the Waltham Police Department, and with the approval of the School Committee, front-door building security shall be provided at all Waltham Public School buildings. This proposal will allow for front-door building security at each school building on all days/times that school is in session.

Reorganization of Human Resources, Building Project & Enrollment Planning

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Reorganization of Human Resources, Building Project & Enrollment Planning	Administrative Assistant for Human Resources	District	1.00	50,000
	Administrator of Human Resources	District	0.40	40,000
	Administrator of Enrollment and Planning	District	0.60	60,000
Reorganization of Human Resources, Building Project & Enrollment Planning Total			2.00	150,000

The Waltham School Department has made a commitment to retain, cultivate and recruit high-quality teachers and leaders to stay in the system.

Additionally, Waltham continues to experience enrollment growth at rates that are having a significant impact on classroom/building space. Long range planning is necessary to ensure that the district is able to determine future facilities needs while incorporating all of the elements necessary for successful educational program and facilities planning.

In order to respond to both of these demands, an expansion of the Human Resource office and the addition of a Building Project & Enrollment Planner is necessary. As a result, this budget includes a 1.0 FTE Human Resource Administrator position (presently .6 FTE), a 1.0 FTE Human Resource administrative support position, and a .6 FTE Building Project & Enrollment Planner, for a net increase of 2.0 FTE.

Hourly and Daily Rate Increases

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Hourly and Daily Rate Increases	Hourly rate increase, Lunch/Recess Monitors,			
	Clerical Substitutes, Summer Student Workers,	District		40,449
	Substitute Nurses (Daily rate)	District		22,050
Hourly and Daily Rate Increases Total				62,499

Rate increases for non-salary positions are included in this budget request.

Lunch/Recess Monitors provide coverage during lunch and/or assigned recesses to ensure a positive and safe environment. This budget request includes funding to allow for four lunch monitors at each elementary school and two at the Dual Language Program, and to increase the hourly rate from \$11 to \$12.

Also factored into this budget request is an hourly rate increase for clerical substitutes and summer student workers. The proposed hourly rate for clerical substitutes is \$15, and the rate increase for student workers would allow them to be paid up to \$12 per hour based on experience.

The current daily substitute rate for a school nurse is \$150; \$90 paid through the operating budget plus \$60 supplemented through the Essential School Health Services grant. As with permanent school nurses, substitute school nurses must be licensed to work in a public school. As such, the daily substitute rate for nurses should reflect this licensure requirement. The FY2019 budget proposal provides for funding from the operating budget as follows:

\$150 per day for a nurse covering a school; providing medications, treatments, emergency care, etc.

\$125 per day for a nurse covering a field trip or helping with screenings, etc.

An additional \$25 per day would be supplemented through the Essential School Health Services grant.

Grant Funded Positions

Human Capital Budget Item	Budget Position	Location	FTE19	FY2019 Budget
Grant Funded Positions and Reduction in Grant Funding	Change Maker Project Director	WHS		
	R.N.	WHS		24,000
Grant Funded Positions and Reduction in Grant Funding Total				24,000

To address access to high-quality, rigorous instruction that narrows the achievement gap for high-needs students, Waltham High School was recently awarded a \$300,000 grant from the Barr Foundation, and will implement a ChangeMaker Academy in 2018-2019, which will serve as a pilot for the Project-Based curriculum model articulated in the Educational Plan for a new Waltham High School. The program specifically aims to increase student voice, choice, and ownership of a curriculum that places community problem-solving and social entrepreneurship at the center. The Academy will welcome a representative group of 80 Waltham 9th graders and will expose all of these students to rigorous instruction in an untracked environment. It is our goal to expand this program slowly over the next several years until it is the model for the entire High School.

Food Services Positions

Human Capital Budget Item	Budget Position	Location	FTE Incr / Decr	FY2019 Budget
Food Services Positions	Food Service Operations Supervisor	District	1.00	50,000
	Food Service Worker - Part Time / Benefited	Dual Language	0.29	7,116
Food Services Positions Total			1.29	57,116

Waltham School Nutrition is responsible for feeding the hungry minds of Waltham students every school day through our meal programs. Well trained team members serving attractive, nutritious and good tasting meals in a pleasant environment is an ongoing priority. The nutritional integrity of meals and nutrition education remain focal points of the department. The types of foods served are consistent with the U.S. Dietary Guidelines, and feedback is always encouraged to drive student preferences and participation. In fact, in comparison to just over 4 years ago meal counts have increased by 1,088 meals per day, 32,640 per month and 326,400 per school year.

In order to support increasing enrollments, the increased volume of meals served, and to be able to continue to provide school and community programs (e.g. school garden initiative, Watch City Market, etc.), the position of Food Service Operations Supervisor is supported in this budget. This position will be responsible for assisting the Director of Food Services in the departments' financial, personnel, and food production operations in such a way as to enhance the financial operation, human resource management and customer satisfaction.

Additional Dual Language Food Service staff (.29 FTE) is needed to support the addition of two additional classrooms, increasing the position from 3.5 hours per day to 5.5 hour per day.

Operation and supply costs are projected to increase by \$122,615 (or 11.4%). This increase is tied to increasing meals served and a projected 3% cost increase for food and supplies.

The Food Service school lunch program is, by statute, a self-funded operation. Waltham School Nutrition Program charges students and staff for breakfast and lunch and also receives federal and state reimbursements for each meal served at rates based on state aid provided to the student and his or her family.

Additional costs will be offset by increased program revenue. The costs of employee benefits are not offset by program revenue.

General Expenses

Transportation

The FY2019 Student Transportation budget request provides for a cost increase of \$88,072. This is based on two factors: a projected cost increase of \$56,932 for [pending] in-district Special Education student transportation contract renewal, and \$31,140 for additional Dual Language Program transportation due to the expansion of the program.

Classroom Instructional Technology Refresh

In order to continue the district's commitment to increasing access to rigorous, enriching opportunities for ALL students, \$337,500 of funding would allow for the expansion of the 1:1 student device initiative. The acquisition of these devices would allow for expansion of the 1:1 program in grade 5, which would also support expansion of Integrated Literacy Blocks to grades 3-5. This funding would provide for 825 Chromebooks (445 for Grade 6 and 380 for Grade 8) plus 75 Macbooks for middle school staff.

School Committee, Legal Services for Collective Bargaining

All seven School Department collective bargaining agreements are set to expire at the end of FY2019, and therefore negotiations with all units will be conducted during the upcoming year. Outside legal counsel advises the School Committee throughout the negotiation processes.

Finance Office, Student Activity Audit and School-based Medicaid Processing Costs

The Massachusetts Department of Elementary and Secondary Education (DESE) Agreed Upon Procedures and Audit Guidelines for Student Activity Funds states that there shall be an annual audit of student activity funds based upon guidelines issued by DESE. In addition, DESE recommends the audit be performed by an outside independent audit firm once every three years for those with activities greater than \$25,000. Based upon this guidance, \$7,500 is requested in this budget to contract with the City's independent auditor to conduct an audit of the senior and middle schools' student activity funds.

The increase to the School-based Medicaid processing fee line item is necessary to cover the increased amount of billing (and resulting reimbursement) for services provided to students which are eligible for reimbursement. Over the past two years, the City has received close to \$1,000,000 annually in School-based Medicaid revenue. The FY2019 processing fee budget, and resulting revenue, assumes that same level of reimbursable student services.

Professional Development

The FY2019 districtwide professional development budget request is \$375,000; an increase of \$45,000 over the FY2018 appropriation. This increase is necessary to make up for current and projected reduced grant funding to support district special educators.

Professional development funding will continue to be allocated for administrator/teacher mentoring, graduate course reimbursement and teacher-led study groups. Per the Waltham Educators Association (WEA) collective bargaining agreement, \$100,000 of the professional development budget is earmarked for Graduate course reimbursement

The professional development budget helps to support the work of educators and administrators in addressing the priorities and initiatives outlined in the WPS Accelerated Improvement Plan. For example, in order to deliver high-quality core instruction for ALL students and meet the needs of diverse learners, the district has begun to implement a comprehensive literacy program in grades K - 5. To assist with the transition to this new curricular resource, professional development funding will be allocated to provide training for teachers, coaches and administrators. At the middle school, a series of workshops will be conducted around race, equity and cultural proficiency. Finally, at the high school level, project-based learning (PBL) training will be offered to staff as we begin to align our work to the vision outlined in the school's Education Plan.

Additionally, principals will submit Professional Development Plans that are aligned to priorities and goals detailed in respective Quality School Plans. District level support, resources and professional development funds will be allocated to support the needs of each of our schools. As part of this support, building administrators, educators and coaches will require additional training that focuses on deepening their collective understanding of Common Core State Standards (CCSS); key shifts in literacy and mathematics; data inquiry and action planning; task/text complexity; and core actions with regard to effective instructional practice in order to improve student outcomes.

Expansion of Middle School Athletic Programs

The FY2019 budget request provides for the expansion of the middle school athletic program; specifically, establishing a cross-country team at each middle school. Currently, one team is funded through the Moody St. 5k fund. The limitation of having one team hasn't proven to be an effective model for establishing a strong program due to the inability of students to get from McDevitt to Kennedy for practices, which has severely limited participation.

Cross-country is the most popular fall sport at many surrounding communities' middle schools, and is an easy sport to pick up (no prior skill needed), a great activity for physical exercise, and a sport that build mental toughness and grit, which are tools needed to succeed in the classroom as well. Establishing a team at each middle school will assuredly help to build a strong program.

Per Pupil Expenditure Adjustments

The FY2019 budget includes funds to adjust for expense budgets utilizing projected enrollments for School Year 2018-2019. Additionally, the elementary schools' Textbooks and Supplies per pupil allocations are increased by \$7. Factoring in enrollment changes, this increase totals \$28,355.

Fine & Performing Arts, Instruments

As student enrollment increases and the music program continues to grow, so too does the need to provide school owned instruments. Funding is requested to purchase the following beginner level instruments in order to ensure student participation in the program.

- ❖ 2- 1/4 size string basses
- ❖ 1/4 size cello
- ❖ 1 1/4 size viola
- ❖ 1 bell percussion kit
- ❖ 1 flute
- ❖ 1 saxophone
- ❖ 1 clarinet
- ❖ 1 trumpet

Physical Education - Project Adventure equipment maintenance (middle school)

The Project Adventure equipment at each middle school is scheduled to have necessary periodic maintenance to ensure that it is kept safe for use.

Translation Services (District and Special Education IEPs)

Waltham has always been a welcoming city to all immigrants by providing a supportive and safe community that enables English language learners to access resources necessary to successfully integrate and thrive. As our community becomes more diverse, schools must assist in removing barriers that prevent essential communication from reaching our limited English proficient parents. The increase in residents where English is not the primary language spoken that have chosen Waltham to live and educate their children requires the school district to provide information that can be understood about any program, service, or activity that is called to the attention of parents who are proficient in English. The \$15,000 increase in translation and interpretation services provided to

our school families reflects the changing demographics in Waltham. These services include, but are not limited to, information related to:

- registration and enrollment in school and school programs
- grievance procedures and notices of nondiscrimination
- parent handbooks
- report cards
- student discipline policies and procedures
- special education and related services, and meetings to discuss special education
- parent-teacher conferences
- requests for parent permission for student participation in school activities

Special Education Out of District Tuition

The FY2019 budget projects total out-of-district tuition expenses of \$6,568,487, an increase of \$326,304 over FY2018, before offsets. The FY2019 budget projects an increase in the number of students funded through out-of-district placements, increasing from 85 to 89 students. The increase also comes from students attending costlier school placements or programs resulting from the needs of the students. Increases in tuition rates charged by most schools increased negligibly if at all.

The District utilizes Circuit Breaker funds to reduce the general fund impact of out-of-district tuitions. The FY2019 Circuit Breaker offset of \$2,407,499 is reduced from the FY2018 offset of \$2,919,523, a decrease of \$512,024. The FY2018 operating budget provided for an additional Circuit Breaker offset of \$500,000 from accumulated funds which are not available as an additional offset the FY2019 budget.

As a result of increased tuition costs combined with a reduced Circuit Breaker fund balance, the overall increase to the Special Education out-of-district budget is \$838,328 (or 1.01% of the overall budget).

Copy machine lease; impact of new contract

The FY2019 budget incorporates the increased lease cost for 30 copy machines. All 30 copy machines have scanning and networking capabilities, which should result in decreased printing costs. Additionally, 'rules-based printing' functionality will be implemented in order to monitor and manage overall printing usage.

Efficiencies & Revolving Fund Offsets

As an ongoing process, and a major part of our budget considerations, we look to identify efficiencies and additional funding options so as to reallocate or reduce funding requests. All expenditure line items are critically examined for their patterns of spending and all

funding sources are reviewed, i.e. special education circuit breaker, pre-k tuitions, athletics game fees, and building rental fees for possible increased budget offsets. Revolving fund balances can only be utilized for legally allowable expenditures and in a sustainable manner so that ongoing annual costs will be covered. The reductions in this budget, which total **\$1,028,582**, are based on historical spending trends, with significant savings or efficiencies in the following areas: Chapter 74 Out-of-District Tuition based on enrollment projections and expanded in-district programming; Special Education Direct Medical Services (1:1 nurses, PT, OT, hearing, vision) based on actual usage trends; utilities costs adjusted to reflect a more accurate estimate based on three year average usage; funding for two fewer contingency positions, for a total of three contingency positions funded; and consolidated savings from personnel turnover. Savings from personnel turnover accounts for salary differentials resulting from attrition – primarily retirements of highly experienced staff.

Future Direction of Waltham Public Schools

Waltham Public Schools actual enrollments continue to grow. This results in the need to look into expanding space options for all grade levels. The plan to build a new comprehensive high school is at the stage in the process of choosing a location for the school.

Four factors leading to this student enrollment growth:

- Growing ELL Population
- Housing patterns and new development
- Homeless families

Adding new or renovated school buildings as well as adding the appropriate level of teaching staff will be a priority in the coming years. In addition, the District plans on continuing the current and planned level of programmatic educational offerings necessary to follow through with the District's Strategic Plan, which focuses on project-based learning. Waltham Public School's Theory of Action is that through the District Strategic Plan, Waltham Public Schools will deliver the high-quality education to ALL students that our Waltham students deserve and we will improve outcomes and access across the system for ALL students.

Budget and Finance Structure

School Committee Policies and State Regulation on Budget Development and Implementation

Roles and Responsibilities of the School Committee

The Finance Role - Review and establish a budget for education in the district. Work to ensure that the necessary funds are appropriated for the district and that a balance is maintained between needs and resources in the distribution of available monies. Oversee the operation of the annual school budget. (M.G.L. 71:37)

School Committee Mission Statement

The general policy of the Waltham School Committee is to maintain a public school system which will provide opportunities for each student and each adult to develop his/her potential to its utmost; to become a citizen of maximum value to his/her community, state and nation; to develop a climate which fosters high ethical and moral standards, is supportive and respectful of all school community members, and is conducive to learning and growing.

All questions of general policy, which may include, to the extent allowed by law, establishing educational goals and policies, establishing performance standards for, and the employment process of personnel, the selection and termination of the Superintendent and Assistant Superintendents, and the review and approval of budgets which provide funds for all purchases including books and supplies, unusual repairs or alterations to school buildings, use of school buildings and other school matters, shall be settled by a formal vote of the majority of the Committee.

Fiscal Management Goals

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management. As trustee of local, state, and federal funds allocated for use in public education, the Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Committee operations and into all aspects of school system management and operation.

In the school system's fiscal management, it is the Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.

2. To establish levels of funding that will provide high quality education for the students.
3. To use the best available techniques for budget development and management.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Annual Budget

The annual budget is the financial expression of the educational program of the school department, and it mirrors the problems and difficulties that confront the school system.

The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff, as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration. (M.G.L. 71:34; 71:37 and 71:38N)

Public School Funding

MGL Chapter 71, Section 34 requires that “every city and town shall annually provide an amount of money sufficient for the support of the public schools as required by this chapter, provided however, that no city or town shall be required to provide more money for the support of the public schools than is appropriated by vote of the legislative body of the city or town. In acting on appropriations for educational costs, the city or town appropriating body shall vote on the total amount of the appropriations requested and shall not allocate appropriations among accounts or place any restriction on such appropriations. The superintendent of schools in any city or town may address the local appropriating authority prior to any action on the school budget as recommended by the school committee notwithstanding his place of residence. The city or town appropriating body may make nonbinding monetary recommendations to increase or decrease certain items allocating such appropriations.”

“The vote of the legislative body of a city or town shall establish the total appropriation for the support of the public schools, but may not limit the authority of the school committee to determine expenditures within the total appropriation.”

Fund Types and Titles

Waltham utilizes fund accounting as the means of organizing the financial records into multiple, segregated cost centers, programs, and locations. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liability, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions, or limitations. There are four main funding sources for Waltham Public Schools: General Fund, Grant Funds, Revolving Funds, and Capital Funds.

Grant Funds are awarded through entitlement or competitive processes and must be used for their stated purpose. There are three main sources of grant funding: Federal, State, and Private. Examples of these funds include:

- Federal Grants: Title I, Title IIA, Title III, Individuals with Disabilities in Education Act (IDEA)
- State Grants: Special Education Reimbursement Grant (Circuit Breaker), Homeless Transportation, Essential School Health
- Private Grants: Nellie Mae Education Foundation
- Revolving Funds allow the district to raise revenue for specific services and use those revenues without further appropriation to support those services. There are a number of revolving funds including, but not limited to:
 - Food Services (sales and costs associated with the school nutrition program)
 - Athletics (athletic gate receipts used to offset the cost of the athletic program)
 - Pre-K (tuition collected for general education students attending these programs and used to offset salaries for staff)
 - Building Rentals (school buildings are available to rent during weekends and evenings when school is not in session)
- Capital Fund revenue comes from tax revenues or borrowing authorized by the City Council to pay for capital or fixed asset improvements. Capital funds are project-specific and projects must meet the definition established by the City Council.

Classification of Revenues and Expenditures

Revenues and expenditures are classified in accordance with Massachusetts General Law (M.G.L. c.72, s.3.). Revenues and expenditures are classified by MDOR fund, school division, school program, school location, DESE function, city sub object, DESE object, and DESE program. The Department of Elementary and Secondary Education's (DESE) Chart of Accounts – Criteria for Financial Reporting is excerpted below for "Object" and "Functional" codes.

DESE Object	
1	Salaries Professional

	The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.
2	Salaries Secretarial and Clerical Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.
3	Salaries Other Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.
4	Contract Services Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.
5	Supplies and Materials Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.
6	Other Expenditures Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)

DESE Function	
1000s	Administration
2000s	Instruction Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.
3000s	Pupil Services Attendance, Parent Liaison, Medical/Health, Transportation, Food Services, Athletics, Other Student Activities, School Security
4000s	Operation and Maintenance Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment.
5000s	Benefits and Fixed Charges Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.
6000s	Community Services Services provided by the school district for the community as a whole, or some segment of the community.
7000s	Acquisition, Improvement, and Replacement of Fixed Assets Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional non instructional equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00.
8000s	Debt Retirement and Service Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges
9000s	Programs with Other School Districts Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town. This is primarily out of district tuition.

School Location	
9	District wide
10	FitzGerald Elementary School
11	MacArthur Elementary School
12	Northeast Elementary School
13	Plympton Elementary School
14	Stanley Elementary School
15	Whittemore Elementary School
16	Dual Language Program
21	Kennedy Middle School
22	McDevitt Middle School
31	Waltham High School
34	Waltham Family School
35	Lawrence Facilities

Waltham Public Schools Account Segment, Example:		
001-33-90-31-2305-5111-1-2		High School Special Education Teachers
Fund (DESE)	001	General Fund
Division (school)	33	Academic Departments
Program (school)	90	Special Education
Location (school)	31	Waltham High School
Function (DESE)	2305	Classroom Teachers
Sub Object (city)	5111	Salary – Full Time
Object (DESE)	1	Professional Salaries
Program (DESE)	2	Special Education

Further, other reporting categories are also captured in the District's accounting system in accordance with the Uniform Massachusetts Accounting System (UMAS). One such category is expenditure objects, e.g. 5100 = Personnel, 5200 = Operating Expenses.

Key Revenues and Expenditures

General Fund revenue comes from two primary sources: state education aid (Chapter 70), and the local tax levy, and are subject to appropriation by the City Council. Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed to help establish educational equity among school districts. In Waltham, Chapter 70 funds, which totaled \$9.8 million in FY'17, account for less than 5% of city revenues. Local property taxes are the primary funding source. With the reliance on local property taxes, the School Committee and Superintendent are mindful in developing a budget that is fiscally responsible and aligned to the City Council's budgetary guidelines.

Personnel expenditures account for over 80% of our General Fund budget, which are primarily instructional staff. Other major operating expenses include out-of-district tuitions, student transportation, utilities, textbooks and supplies, and professional development.

The City of Waltham administers certain services that are directly and/or indirectly applicable to public education and designates or allocates these costs to the Public Education Department. These services include debt service, employee benefits such as medical and life insurance and retirement, and certain administrative support.

Fund Balance Policies

Waltham Public Schools is not allowed to retain funds appropriated by the City if they have not been encumbered. Capital budget balances are available until expended and are restricted to the specific purpose of the appropriation. Special revenue revolving funds, donations and student activity accounts are permitted to retain unspent balances. Massachusetts General Law (MGL) sets maximum fund balance limitations on Revolving Funds and Waltham's School Committee does not have a separate policy surrounding fund balances. Grant funds lapse at the end of the grant period.

Basis of Accounting for Financial Reporting

Waltham Public Schools general fund operating budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP), with the exception of encumbrances, which are considered expenditures in the period the commitment is made.

The District's budgetary and accounting systems are organized and operated on a "fund" basis, which is the basic procedure for recording revenues and liabilities in governmental financial reporting. The operations of each fund are budgeted independently. For the General Fund, the District receives an annual appropriation from the City.

All financial data are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. Expenditures are recognized when the liability is incurred.

Waltham Public Schools general ledger chart of accounts follows the format and numbering of the City's chart of accounts, which is defined by the Massachusetts Department of Revenue under the Uniform Massachusetts Accounting System (UMAS) structure found on the website: <http://www.mass.gov/dor/docs/dls/publ/misc/umas.pdf>.

Waltham Public Schools is not allowed to retain funds appropriated by the City if they have not been encumbered. Capital budget balances are available until expended and are restricted to the specific purpose of the appropriation. Special revenue revolving funds, donations and student activity accounts are permitted to retain unspent balances. Grant funds lapse at the end of the grant period.

Budget Development Process

Budget Process for all Funds

The School Department annual operating budget is developed through a collaborative process lead by the School Committee, the Superintendent, and the School Business Administrator, with guidance and support from all school administrators, directors and principals. To be approved, the budget must be voted by the School Committee and City Council. City Council must approve the budget as a whole and the School Committee must vote the budget by school program/cost center area and expenditure object classification. Any transfers recommended during the year between cost center areas and/or expenditure types must be voted by the School Committee.

The Capital Improvement Program budget development and implementation is accomplished through a separate process. The Capital Improvement Program is a rolling five-year plan. The Waltham School Department collects all new requests and revisions to the 4 prior years of the plan and submits to the Mayor by November 30 of each year. The Mayor then submits a recommendation to the City Council for approval.

School Committee Policy on Budget Planning

The major portion of income for the operation of the public schools is derived from local property taxes, and the School Committee will attempt to protect the valid interest of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in our schools.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making.

Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the School Committee will strive to:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all our students.
3. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

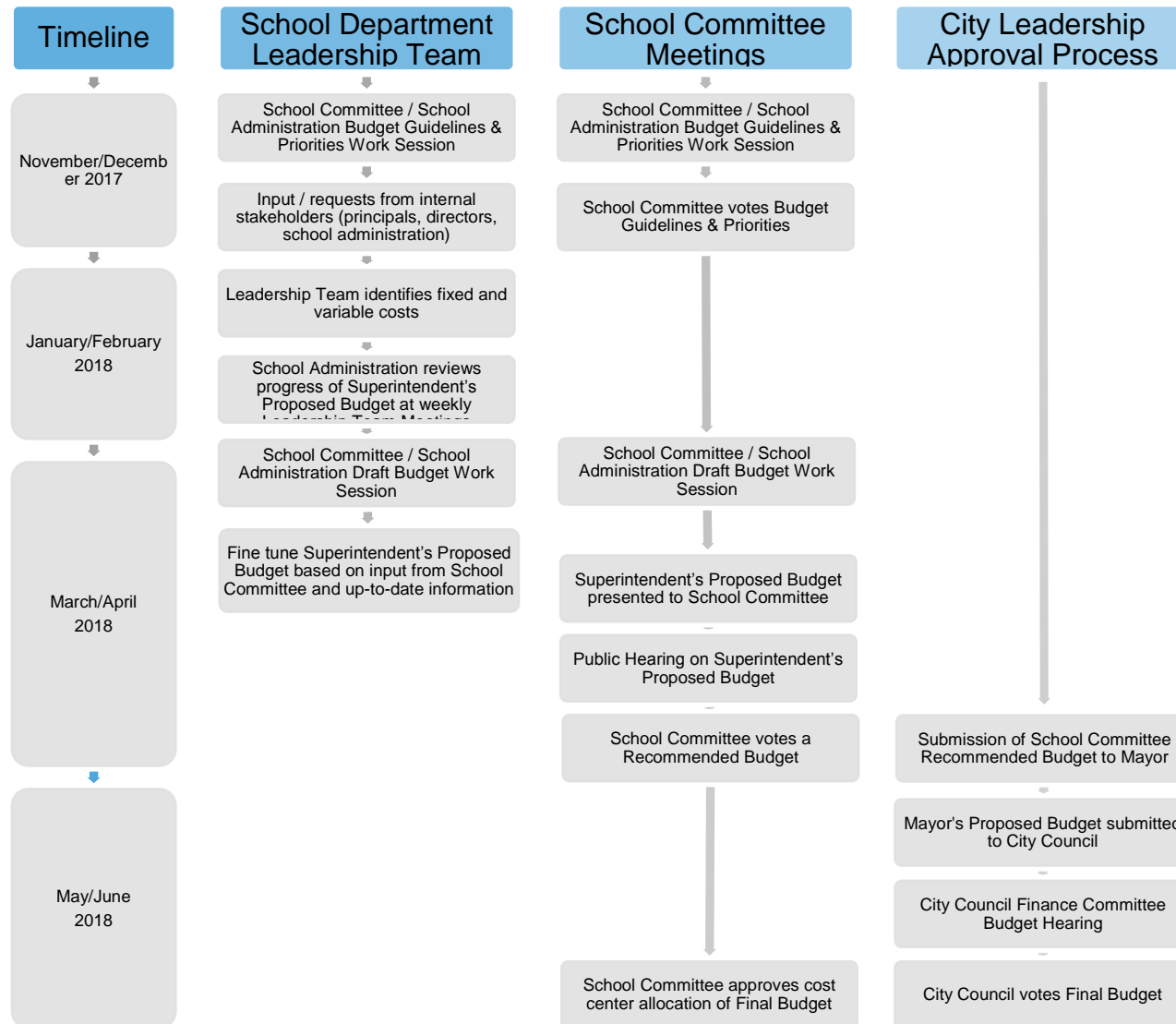
Budget Calendar

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter. The final date for the submission of the budget to the Mayor and City Council will be arranged cooperatively with the School Committee.

In reaching its decision on the budget amount that it will submit to the mayor and City Council, the School Committee will also observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published in a local newspaper.

Proposed Dates	Agenda Items
November 15, 2017	School Committee / School Administration Budget Guidelines & Priorities Workshop
November 17 – December 4	Input / requests from internal stakeholders (principals, directors, school administration)
November 21, 2017	Administrators/Central Office Budget Workshop
December 6, 2017	School Committee votes Budget Guidelines & Priorities
December 2017 – February 2018	Superintendent's Leadership Team Meetings & S/C Budget Workshops
February 28, 2018	School Committee input / feedback on draft Budget
March 28, 2018	Superintendent's Proposed Budget presented to School Committee
April 4, 2018	Public Hearing on Superintendent's Proposed Budget
April 4 and 25, 2018	School Committee Discussion of Superintendent's Proposed Budget
April 25, 2018	School Committee votes a Recommended Budget & Budget Submission to Mayor
May 14, 2018	Mayor's Proposed Budget submitted to City Council
June 7, 2018	City Council Finance Committee Budget Hearing
June 11, 2018	City Council votes Final Budget
June 20, 2018	School Committee approves cost center allocation of Final Budget

Budget Process



Budget Administration and Management Process

Waltham uses SoftRight Municipal Management System to account for our financial resources. This is used in conjunction with MUNIS Financial System, used for payroll administration and processing, through an interface.

Budget managers are statutorily required to stay within their budgetary appropriation. Budget managers of all funds (grants, revolving, and general fund) have access to all non-salary accounts. Salary accounts are centrally managed, and therefore, visible to only a limited number of staff. All requests for goods and services are requested through the requisition and purchase order system. No payables are processed without an approved and valid purchase order. The final approver of all purchases is the School Business Administrator.

The School Business Administrator reviews all funds on a monthly basis. Financial reports are submitted to the School Committee on a periodic basis. Reports are generated directly from the SoftRight system and show expenditures, encumbrances, and available balance for the total budget.

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will consider requests for transfers of funds as they are recommended by the Superintendent. The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school system. All funds in the general account not expended by the close of the fiscal year will be returned to the city.

The district's grant funds are audited each year as part of the City's Combined Single Audit. The Single Audit, also known as the OMB A-133 audit, is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more per Federal fund, grant, or award received for its operations. In addition, the City's audit firm also audits the school's MA DESE End of Year Pupil and Financial Report. As required by DESE, student activity funds are audited internally and also by an external audit firm once every three years.

Local Revenue Sources

Waltham Public Schools charges for a number of services including athletic games, facility rental, school lunch, and early childhood programs (pre-school). These receipts are used to offset the cost associated with providing these services and to support these programs. District revenue sources are detailed below.

Athletic Gate Receipts

Waltham participates in interscholastic athletics. Athletic programs are offered at both the High School and Middle School level at no charge to students. There is a gate charge for attendance at interscholastic home games for football, basketball, hockey and wrestling. Gate receipts are deposited to the Athletics Revolving Fund and the revenues are used to partially offset the costs of athletic uniforms, supplies and transportation.

Facility Rental

Rental of school property is ordinarily limited to individuals and/or groups residing/headquartered in Waltham or sponsored by a Waltham resident or group which is willing to assume legal responsibility for the activity. Applicants must certify the name of the person or organization legally responsible for the activity. All applicants for permits must meet with the principal and obtain his/her signature for the purpose of verifying that the property is available on the date and at the time requested. All applicants must then meet with the Director of Facilities and obtain his/her signature approving the permit. References are required and will be checked by the Director of Facilities prior to approval of the application. The Superintendent reserves the right to disapprove applications.

No activity may begin earlier than 8:00 a.m. on or in high school or middle school property nor 9:00 a.m. on or in elementary school property. No activity may end later than 12:30 a.m. on-or-in high school or middle school property nor 11:30 p.m. on-or-in elementary school property. No activity will be permitted to interfere with regularly scheduled school activities.

Charges for the use of school property are subject to change at any time prior to the issuance of a permit. Charges have been established to compensate for costs of heating, lighting, custodial services and possible depreciation and necessary repair of school property and equipment. Charges will not be abated or waived except by expressed written action of the Director of Facilities on the permit. Parent teacher organizations and similar school approved programs are the usual activities considered for waiver of charges.

School Lunch

The mission of the Waltham Public Schools Food Service Program is to provide nutritious foods that support the academic success of students and encourage healthy eating habits. Operations of school nutrition programs are regulated by the U.S. Department of Agriculture under the National School Lunch and School Breakfast Programs. Food Service programs are among the most highly regulated programs in any school district. The MA DESE is responsible for ensuring that school districts comply with national

regulations, including administration of the Free and Reduced Meals program. Compliance is monitored through regular auditing of district programs.

Integrated Preschool Program

Waltham Public Schools Special Education Department offers families a tuition-based pre-school program. To enroll in pre-school, students must be 3 years old by September of the school year. The pre-school currently offers morning sessions for 3 year olds at Northeast Elementary School and Stanley Elementary School, afternoon sessions for four year olds at Northeast Elementary School and Stanley Elementary School and full day sessions for four year olds at Stanley Elementary School. The half-day morning sessions meet Wednesday and Thursdays and operate from 9:15 a.m. – 11:40 a.m. Half-day afternoon sessions meet Tuesday – Thursdays and operate from 1:05 – 3:30 p.m. The full-day sessions meet Tuesday-Fridays and run from 9:15 a.m. to 2:45 p.m.

Tuition is paid on a monthly basis with a deposit (first and last month tuition) due upon acceptance into the program and eight monthly payments due on the first of each month from October through May. Tuition rates for pre-school are as follows:

- 2-Day Morning Program: \$1,028
- 3-Day Afternoon Program: \$1,500
- 4-Day Full-Day Program: \$4,670

Financial Section



fine and performing arts



one school, one story



project based learning in the electrical program



Summary for All Funds

In Massachusetts all revenue received or collected from any source, and by any department, belongs to a common pool referred to as the general fund. As such, it is unrestricted and available for expenditure for any lawful purpose after appropriation by town meeting, a town council or city council. (M.G.L. Ch. 44 Sec. 53)

Revolving and Special Funds, Federal and State Grants must be spent according to Mass. General Law for each program, and thus if the purpose is education related, the School Department directs the use of funds.

Operating Funds

The largest funding source is determined through an annual operating budget process and approved by the District's School Committee, the City Council and the Mayor.

Capital Funds

The City has a five-year Capital Improvement Program; prioritizing spending plans and identifying discretionary spending; pay-as-you-go financing strategies; long-term planning for all liabilities including pension and insurance reserves and municipal best practices, which are reviewed annually at the beginning of each budget development cycle. The School Department recommendation is part of the city-wide planning process.

School Revenue Sources

Please note the following general fund revenue and expenditures as reported on the annual Department of Elementary and Secondary Education (DESE) End of Year Financial Report (EOYR).

Revenue Sources	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
State Aid	\$ 11,011,440	\$ 12,339,227	\$ 13,645,820	\$ 14,964,503	\$ 15,869,531
Revolving and Special Funds	\$ 2,814,251	\$ 3,287,725	\$ 3,469,061	\$ 2,671,138	\$ 3,168,292
Federal Grants	\$ 3,032,387	\$ 2,915,218	\$ 2,341,529	\$ 2,899,383	\$ 2,981,349
Local Sources	\$ 750,583	\$ 997,486	\$ 1,112,113	\$ 700,000	\$ 1,000,000
State Grants	\$ 256,172	\$ 252,979	\$ 134,840	\$ 96,228	\$ 96,228
Grand Total	\$ 17,864,832	\$ 19,792,635	\$ 20,703,363	\$ 21,331,251	\$ 23,115,400

State Aid

State Aid is revenue recognized from state distributions and reimbursements for education. These amounts appear in section A of the Cherry Sheet.

State Aid	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
School Aid - Chapter 70	\$ 9,012,826	\$ 9,711,597	\$ 10,863,166	\$ 12,031,585	\$ 13,203,102
Circuit Breaker	\$ 1,818,545	\$ 2,265,459	\$ 2,525,785	\$ 2,919,523	\$ 2,657,499
Pupil Transportation (Ch. 71, 71A, 71B, 74)	\$ 167,498	\$ 283,551	\$ 236,965	\$ -	\$ -
Charter Tuition Reimbursements and Facilities Aid	\$ 12,571	\$ 78,620	\$ 19,904	\$ 13,395	\$ 8,930
Grand Total	\$ 11,011,440	\$ 12,339,227	\$ 13,645,820	\$ 14,964,503	\$ 15,869,531

The largest amount of State Aid revenue reported on the Districts' DESE EOYR is school aid determined through the Chapter 70 Program. The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs.

The second largest category of State Aid is provided through the Circuit Breaker program. The Program was created in FY'04 to provide additional funding to districts for high-cost special education students. The threshold for eligibility is four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying 75 percent of the costs above that threshold. Circuit breaker reimbursements are for the district's prior year's expenses.

Revolving and Special Funds

A revolving fund separately accounts for specific revenues and earmarks them for expenditure by a board or officer without appropriation for particular purposes to support the activity, program or service that generated the revenues. Typically, revolving funds are authorized by state law for programs or services with expenses that (1) fluctuate with demand and (2) can be matched with the fees, charges or other revenues collected during the year. The majority of other local receipts comes from school building rental fees.

Revolving and Special Funds	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
School Lunch Receipts	\$ 1,942,900	\$ 2,265,941	\$ 2,405,908	\$ 2,281,506	\$ 2,702,377
Other Local Receipts	\$ 463,824	\$ 532,162	\$ 487,736	\$ 184,700	\$ 170,000
Tuition Receipts	\$ 219,241	\$ 198,193	\$ 236,081	\$ 140,932	\$ 206,915
Private Grants	\$ 135,465	\$ 242,255	\$ 291,201	\$ -	\$ -
Athletic Receipts	\$ 52,821	\$ 49,174	\$ 48,135	\$ 64,000	\$ 89,000
Grand Total	\$ 2,814,251	\$ 3,287,725	\$ 3,469,061	\$ 2,671,138	\$ 3,168,292

Federal Grants

The state requires that all federal grants be accounted for within Fund 280 and reported in two categories – either ESE Administered Grants or Other Federal Grants. The largest federal grant that Waltham Public Schools receives is the Individuals with Disabilities in Education Act (IDEA) grant and others include Title I, Title IIA, Title III, Title IVA, and Early Childhood Special Education.

State Grants

State grants include Essential School Health Services and Quality Enhancements in After-School and Out-of School Time.

Local Revenue Sources

In recent years, WPS' only local revenue source is Medical Care and Assistance which provides reimbursements for medically necessary services authorized by MGL Ch 44, Sec. 72.

School Expenditure Categories

Please note the following general fund revenue and expenditures as reported on the annual Department of Elementary and Secondary Education (DESE) End of Year Financial Report (EOYR).

Expenditures	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
School Committee	\$ 74,252,045	\$ 76,555,973	\$ 78,542,437	\$ 83,240,464	\$ 87,593,305
City (Indirect Costs)	\$ 31,733,378	\$ 33,010,156	\$ 34,729,706	\$ 35,665,945	\$ 35,720,981
Federal Grants, State Grants and Special Funds	\$ 7,733,079	\$ 8,067,130	\$ 8,487,261	\$ 8,586,271	\$ 8,821,390
Grand Total	\$ 113,718,502	\$ 117,633,259	\$ 121,759,404	\$ 127,492,680	\$ 132,135,676

Indirect Costs

The Department of Elementary and Secondary Education (DESE) permits school departments to report certain school-related expenses incurred by other city departments on the annual End of Year Pupil and Financial Report (EOYR). These 'indirect' municipal expenses include administrative services, employee benefits (including retirement and insurance), school facility operation and maintenance, other fixed costs, debt and capital outlay, and assessments and tuitions paid to other districts. Many of these expenditures are counted toward the annual net school spending requirement under M.G.L. Chapter 70. Please note, these costs are not included in the School Department Operating budget total.

Indirect Costs	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Administrative Services	\$ 1,949,173	\$ 1,675,364	\$ 1,409,839	\$ 1,499,100	\$ 926,741
Maintenance of Grounds (snow & ice)	\$ 412,624	\$ 183,558	\$ 258,842	\$ 170,800	\$ 175,178
Operations and Maintenance / IT					\$ 656,512
Employer Retirement Contributions	\$ 1,882,777	\$ 1,925,321	\$ 2,047,296	\$ 2,047,000	\$ 2,181,200
Insurance - Active Employees	\$ 13,481,661	\$ 14,958,061	\$ 16,477,191	\$ 17,161,000	\$ 17,203,500
Insurance - Retired Employees	\$ 8,705,781	\$ 9,007,225	\$ 9,338,058	\$ 9,553,000	\$ 9,506,000
Property Insurance - Building	\$ 100,689	\$ 96,947	\$ 113,280	\$ 137,600	\$ 125,000
School Crossing Guards	\$ 307,423	\$ 308,244	\$ 334,183	\$ 368,334	\$ 392,842
Debt - Equipment, Capital, Technology	\$ 146,411	\$ 148,820	\$ 132,200	\$ 251,922	\$ 247,557
Long-Term Debt Retirement - School Construction	\$ 3,113,238	\$ 3,076,238	\$ 3,073,238	\$ 3,071,238	\$ 3,074,238
Long-Term Debt Service - School Construction	\$ 1,366,890	\$ 1,253,900	\$ 1,134,937	\$ 1,022,250	\$ 911,327
School Choice / Charter School	\$ 266,711	\$ 376,478	\$ 410,642	\$ 383,701	\$ 320,886
Grand Total	\$ 31,733,378	\$ 33,010,156	\$ 34,729,706	\$ 35,665,945	\$ 35,720,981

Summary for Operating Funds

Funding is determined through an annual operating budget process and approved by the Waltham Public Schools School Committee, the Waltham City Council and the Mayor. The School Department budget total and change from year to year is impacted most by student enrollment and student needs and not directly correlated to tax collections.

City Budget Process

Within 170 days after the annual organization of the City government (which is ordinarily in early January), the Mayor is required to submit a budget of proposed expenditures for the fiscal year beginning on the next July 1. The City Council may make appropriations for the recommended purposes and may reduce or reject any item. Without a recommendation of the Mayor, the Council may not make any appropriation for a purpose not included in the proposed budget, except by a two-thirds vote in the case of the failure of the Mayor to recommend an appropriation for such a purpose within 7 days after a request from the Council. The Council may not increase any item without the recommendation of the Mayor.

FY 2019 Operating Budget by Function and Object

Waltham Public Schools Operating Funds are comprised of the School Committee appropriation from the City, federal, state and private grants, revolving funds and special revenue funds.

FY 2019 Budget Function and Object Categories	02 - Salaries						Grand Total
	01 - Salaries Professional	Secretarial and Clerical	03 - Salaries Other	04 - Contract Services	05 - Supplies and Materials	06 - Other Expenditures	
School Committee	\$ 59,607,192	\$ 1,983,908	\$ 9,236,445	\$ 11,439,368	\$ 4,746,331	\$ 580,062	\$ 87,593,305
1000 - Administration	\$ 1,251,693	\$ 769,900	\$ 95,164	\$ 165,700	\$ 116,334	\$ 58,625	\$ 2,457,416
2000 - Instruction	\$ 55,939,096	\$ 1,140,198	\$ 4,367,784	\$ 1,073,822	\$ 1,297,103	\$ 276,040	\$ 64,094,043
3000 - Pupil Services	\$ 1,641,465	\$ 67,133	\$ 663,100	\$ 5,068,574	\$ 10,371	\$ 12,800	\$ 7,463,443
4000 - Operations and Maintenance	\$ 528,261		\$ 4,093,673	\$ 475,796	\$ 3,322,522	\$ (121,010)	\$ 8,299,242
5000 - Benefits and Fixed Charges	\$ 73,756	\$ 6,677	\$ 16,724			\$ 353,607	\$ 450,764
6000 - Community Services	\$ 172,921			\$ 361,040			\$ 533,961
9000 - Programs with Other School Districts				\$ 4,294,436	\$ -		\$ 4,294,436
Revolving and Special Funds	\$ 972,363	\$ 83,940	\$ 3,353,844	\$ 2,719,499	\$ 1,214,245	\$ 477,500	\$ 8,821,390
2000 - Instruction	\$ 788,440	\$ 37,568	\$ 2,230,278		\$ 20,000		\$ 3,076,286
3000 - Pupil Services	\$ 183,923	\$ 46,371	\$ 1,123,566	\$ 62,000	\$ 1,194,245	\$ 327,500	\$ 2,937,605
4000 - Operations and Maintenance						\$ 150,000	\$ 150,000
9000 - Programs with Other School Districts				\$ 2,657,499			\$ 2,657,499
Grand Total	\$ 60,579,554	\$ 2,067,847	\$ 12,590,288	\$ 14,158,867	\$ 5,960,576	\$ 1,057,562	\$ 96,414,695

General Fund Operating Budget

Expenditure Object	FY 2018 Budget	FY 2019 Budget	Budget Incr/Decr	Percent Incr/Decr
Personnel	66,894,609	70,755,387	3,860,778	5.77%
Operating Expenses	11,886,930	11,883,146	(3,784)	-0.03%
Equipment & Unusual	334,750	362,500	27,750	8.29%
Special Items	4,124,174	4,592,272	468,098	11.35%
Grand Total Operating Budget	83,240,464	87,593,305	4,352,842	5.23%

Drivers: Significant Trends, Events, & Initiatives

Personnel

The FY2019 budget recommends that the Personnel expenditure category increase by \$3,860,778 (or 5.77%) to support existing position increases, the addition of 15.38 FTE which cost \$921,372 (exclusive of health insurance costs), added building security, funding for added extra-curricular opportunities for students, plus funding for hourly and daily rate increases.

The Personnel budget includes funding for estimated wage increases for all collective bargaining units and non-union positions; this includes both step increases and cost of living adjustments. The increased cost of contractual obligations for FY2019 is \$3,243,749 (or 3.7%) of the overall FY2019 budget.

Also factored into this budget are salary differentials resulting from attrition. The estimated savings due to personnel turnover reduces the FY2019 Personnel budget request by \$492,209.

Operating Expenses

Although there are various Operating Expenses line item and cost center budget increases, overall savings of \$3,784 resulted from reductions and/or reallocation of funds where appropriate. The major Operating Expense budget increases are driven by the following: \$45,000 for staff professional development (due to reduced grant funding), a projected cost increase of \$56,932 for [pending] in-district Special Education student transportation contract renewal, \$31,140 for additional Dual Language Program transportation due to the expansion of the program, \$22,840 for instructional software, textbooks & supplies per-pupil allocation increase for elementary math curriculum materials, and other minor expense requests.

Equipment & Unusual

The Equipment & Unusual expenditure category is recommended to increase by \$27,750 over the FY2018 appropriation. The increase in this category is driven by two items; legal services for collective bargaining and School-based Medicaid processing fees.

All seven School Department collective bargaining agreements are set to expire at the end of FY2019, and therefore negotiations with all units will be conducted during the upcoming year. Outside legal counsel advises the School Committee throughout the negotiation processes.

The increase to the School-based Medicaid processing fee line item is necessary to cover the increased amount of billing (and resulting reimbursement) for services provided to students which are eligible for reimbursement. Over the past two years, the City has received close to \$1,000,000 annually in School-based Medicaid revenue. The FY2019 processing fee budget, and resulting revenue, assumes that same level of reimbursable student services.

Special Items

The Special Items expenditure category increase is entirely driven by Special Education Out-of-district tuition costs. The impact on the FY2019 operating budget for Special Education Out-of-district tuitions is \$588,328 (or 0.67%). Increases in tuition rates, plus 10 additional placements, result in an increased budget request of \$326,304. The balance of the request, \$262,024, is needed to cover a deficiency in Circuit Breaker funding.

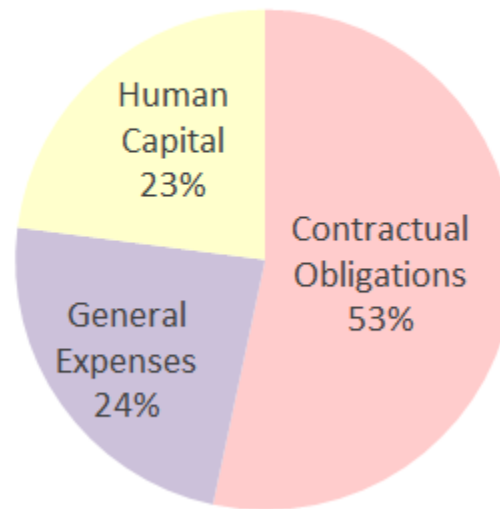
The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. Circuit breaker reimbursements are deposited into a special education reimbursement account and may be expended by the school committee in the year received or in the following fiscal year for any special education-related purposes, without further appropriation.

Transfers and Capital Expenditures

In order to ensure consistent and recurring funding to support 1:1 and other instructional technology device purchases, \$337,500 was requested in the FY 2019 operating budget. It was determined that these FY2019 technology needs would instead be funded from a transfer of surplus FY2018 operating budget funds. This practice is consistent with previous fiscal years.

Major Increases

Budget Increases



Contractual Obligations

As with all school systems, the majority of Waltham Public Schools budget pays for teachers and other school-based personnel. 53% of the FY 2019 budget increase pays for the contractually obligated costs of maintaining our existing staff including cost of living adjustments and step and lane advancements.

The total cost of contractual obligations makes up \$3,243,749 of the overall FY2019 budget increase, which is a 3.90% increase.

Human Capital

In order to address the increasing and shifting enrollments projected for School Year 2018-2019, additional staff is needed to maintain class sizes and provide essential social, emotional, academic, administrative support (including mandates for Special Education and English Language Learners), and the necessary staffing to maintain quality and level of service.

General Expenses

Special Education tuitions and professional development costs make up the majority of this requested increase.

Efficiencies & Revolving Fund Offsets

As an ongoing process, and a major part of our budget considerations, we look to identify efficiencies and additional funding options so as to reallocate or reduce funding requests. All expenditure line items are critically examined for their patterns of spending and all funding sources are reviewed, i.e. special education circuit breaker, pre-k tuitions, athletics game fees, and building rental fees for possible increased budget offsets. Revolving fund balances can only be utilized for legally allowable expenditures and in a sustainable manner so that ongoing annual costs will be covered. The reductions in this budget, which total **\$1,028,582**, are based on historical spending trends, with significant savings or efficiencies in the following areas: Chapter 74 Out-of-District Tuition based on enrollment projections and expanded in-district programming; Special Education Direct Medical Services (1:1 nurses, PT, OT, hearing, vision) based on actual usage trends; utilities costs adjusted to reflect a more accurate estimate based on three year average usage; funding for two fewer contingency positions, for a total of three contingency positions funded; and consolidated savings from personnel turnover. Savings from personnel turnover accounts for salary differentials resulting from attrition – primarily retirements of highly experienced staff.

Significant Financial & Demographic Changes

As grade K through 12 enrollments continue to rise across the district, there is a need for additional classroom space. The district is in the planning stages for building a new High School. The financing of which would be shared between the Massachusetts School Building Authority and the city of Waltham. Additionally, the K-8 student population is anticipated to outgrow the current buildings. The Dual Language Program is presently located at the Waltham Community and Cultural Center with grades K-1, adding grade 2 in school year 2018-2019. The programs' planned expansion adds one grade per year. Under this trajectory, the program will have to be relocated in two to three years. The financial impact of the K-8 space constraints is currently unknown.

Budget Comparison FY 2019 to FY 2018

Cost Center		FY 2018 Budget	FY 2019 Budget	Incr/Decr	% Incr/Decr	Major Changes beyond increases due to contractual salary obligations
001-31-41	School Committee	175,932	190,246	14,314	8.14%	Salary increase based on Boston region Consumer Price Index
001-31-42	Administrative Offices	1,735,723	1,882,103	146,380	8.43%	Reorganization of Human Resources Department / Enrollment & Planning
001-31-43	General Administration					Security at each school; contingency plan decrease by 2 teaching positions;
		2,346,006	2,676,858	330,853	14.10%	professional development grant funding decrease
001-31-45	Management Information Systems	768,411	817,395	48,984	6.37%	Network functionality improvements
001-31-47	Central School Supply	246,800	247,200	400	0.16%	
001-31-51	Attendance	80,953	87,322	6,369	7.87%	
001-31-52	Health Services	1,158,593	1,194,651	36,058	3.11%	WHS R.N. (0.3 FTE) no longer funded by ESHS Grant
001-31-53	Transportation	4,779,460	4,837,042	57,582	1.20%	Special Education In-district Transportation contract renewal estimate
001-31-55	Athletics	905,706	916,249	10,542	1.16%	Additional 4 middle school athletic teams
001-31-57	Facilities	2,125,514	2,226,608	101,095	4.76%	Building rental revolving funding decrease
001-31-58	Utilities	2,740,931	2,678,668	(62,263)	-2.27%	Based on three year average costs
001-31-59	Printing	59,177	59,945	769	1.30%	
001-32-10	FitzGerald Elementary School	2,661,917	2,736,186	74,268	2.79%	Reduced one Grade 3 classroom section (-1.0 FTE)
001-32-11	MacArthur Elementary School	2,712,694	2,874,340	161,646	5.96%	Additional Grade 5 classroom section (+1.0 FTE)
001-32-12	Northeast Elementary School					Additional Grade 1, 3 & 5 classroom sections, reduced Grades K & 2 (+1.0 FTE)
		2,822,186	3,008,709	186,523	6.61%	
001-32-13	Plympton Elementary School	2,681,063	2,801,925	120,862	4.51%	Reduced Grade 2 section, increased Grade 5 section
001-32-14	Stanley Elementary School	2,637,537	2,678,296	40,758	1.55%	Reduced Grade K and 5 section, increased Grade 3 section (-1.0 FTE)
001-32-15	Whittemore Elementary School	2,625,455	2,683,111	57,657	2.20%	Reduced Grade 4 section (-1.0 FTE)
001-32-16	Dual Language Elementary School	356,680	640,416	283,736	79.55%	Grade 2 classroom sections (+2.0 FTE); Principal (1.0 FTE); Custodian (from
001-32-21	Kennedy Middle School	4,568,328	4,577,012	8,684	0.19%	
001-32-22	McDevitt Middle School					Cluster of 4 Content Teachers (4.00 FTE); Specialists (1.08 FTE); Enrollment
		4,539,208	5,037,722	498,515	10.98%	increase and per pupil increase by \$7
001-32-31	Waltham High School					Math Teacher (0.5 FTE); Science Teacher (0.5 FTE); SLIFE Math Teacher
		10,426,019	10,969,581	543,562	5.21%	(0.05 FTE)
001-32-32	Waltham High School - Chapter 74 Program	2,040,488	1,904,569	(135,920)	-6.66%	Out of district tuitions decrease due to WHS Exploratory Program
001-33-70	English	116,746	120,951	4,206	3.60%	
001-33-71	Reading & Language Arts	382,977	388,827	5,850	1.53%	
001-33-72	Mathematics	371,290	396,353	25,063	6.75%	
001-33-73	Science & Health Education	609,362	593,540	(15,821)	-2.60%	
001-33-74	History & Social Sciences	122,892	126,384	3,492	2.84%	
001-33-75	World Languages	110,243	116,162	5,920	5.37%	
001-33-80	Fine & Performing Arts	2,532,682	2,649,848	117,167	4.63%	Project Adventure equipment maintenance @ both middle schools
001-33-82	Physical Education	645,242	653,953	8,710	1.35%	Elementary Digital Learning Teachers (3.2 FTE)
001-33-84	Instructional Technology / Library Media	440,796	658,329	217,534	49.35%	
001-33-86	English Language Learning	2,902,167	3,235,713	333,547	11.49%	
001-33-88	Student Support Services					Teachers (1.5 FTE); Behaviorist (0.5 FTE); School Adjustment Counselor:
		1,143,003	1,239,428	96,425	8.44%	Stanley (0.3 FTE); Paraprofessionals: (-3.0 FTE); Funding from Circuit
Grand Total		83,240,464	87,593,305	4,352,842	5.23%	Breaker Reserve

School Committee Approved Budget

Cost Center	School Committee Approved FY 2019 Budget 4/25/18	School Committee FY 2019 Budget Final	Increase / Decrease	Explanation for revision
001-31-41				
School Committee	190,246	190,246	-	
5100 - Personnel	67,440	67,440	-	
5200 - Operating Expenses	26,300	26,300	-	
5400 - Equipment & Unusual	70,000	70,000	-	
5500 - Special Items	26,506	26,506	-	
001-31-42				
Administrative Offices	1,982,103	1,882,103	(100,000)	
5100 - Personnel	1,873,808	1,773,808	(100,000)	Human Resources personnel
5200 - Operating Expenses	65,795	65,795	-	
5400 - Equipment & Unusual	42,500	42,500	-	
001-31-43				
General Administration	2,951,319	2,676,858	(274,461)	
5100 - Personnel	1,934,337	1,821,416	(112,921)	Redistribution of elementary classroom sections; new Cost
5200 - Operating Expenses	762,313	600,773	(161,540)	Center for Waltham Family School and Adult Education
5500 - Special Items	254,669	254,669	-	
001-31-45				
Management Information Systems	817,395	817,395	-	
5100 - Personnel	534,761	534,761	-	
5200 - Operating Expenses	252,634	252,634	-	
5400 - Equipment & Unusual	30,000	30,000	-	
001-31-47				
Central School Supply	247,200	247,200	-	
5100 - Personnel	7,200	7,200	-	
5200 - Operating Expenses	240,000	240,000	-	
001-31-51				
Attendance	87,322	87,322	-	
5100 - Personnel	86,322	86,322	-	
5200 - Operating Expenses	1,000	1,000	-	
001-31-52				
Health Services	1,194,651	1,194,651	-	
5100 - Personnel	1,130,498	1,130,498	-	
5200 - Operating Expenses	64,153	64,153	-	

Cost Center	School Committee Approved FY 2019 Budget 4/25/18	School Committee FY 2019 Budget Final	Increase / Decrease	Explanation for revision
001-31-53			-	
Transportation	4,837,042	4,837,042	-	
5200 - Operating Expenses	4,837,042	4,837,042	-	
001-31-55			-	
Athletics	916,249	916,249	-	
5100 - Personnel	559,028	559,028	-	
5200 - Operating Expenses	346,050	346,050	-	
5500 - Special Items	11,171	11,171	-	
001-31-57			-	
Facilities	2,226,608	2,226,608	-	
5100 - Personnel	1,363,118	1,363,118	-	
5200 - Operating Expenses	678,000	678,000	-	
5400 - Equipment & Unusual	180,000	180,000	-	
5500 - Special Items	5,490	5,490	-	
001-31-58			-	
Utilities	2,678,668	2,678,668	-	
5200 - Operating Expenses	2,678,668	2,678,668	-	
001-31-59			-	
Printing	59,945	59,945	-	
5100 - Personnel	31,445	31,445	-	
5200 - Operating Expenses	28,500	28,500	-	
001-32-10			-	
FitzGerald Elementary School	2,796,186	2,736,186	(60,000)	
5100 - Personnel	2,750,082	2,690,082	(60,000)	Redistribution of elementary classroom sections
5200 - Operating Expenses	46,104	46,104	-	
001-32-11			-	
MacArthur Elementary School	2,814,340	2,874,340	60,000	
5100 - Personnel	2,765,626	2,825,626	60,000	Redistribution of elementary classroom sections
5200 - Operating Expenses	48,714	48,714	-	
001-32-12			-	
Northeast Elementary School	2,948,709	3,008,709	60,000	
5100 - Personnel	2,894,688	2,954,688	60,000	Redistribution of elementary classroom sections
5200 - Operating Expenses	54,021	54,021	-	

Cost Center	School Committee Approved FY 2019 Budget 4/25/18	School Committee FY 2019 Budget Final	Increase / Decrease	Explanation for revision
001-32-13			-	
Plympton Elementary School	2,801,925	2,801,925	-	
5100 - Personnel	2,755,652	2,755,652	-	
5200 - Operating Expenses	46,273	46,273	-	
001-32-14			-	
Stanley Elementary School	2,738,296	2,678,296	(60,000)	
5100 - Personnel	2,696,115	2,636,115	(60,000)	Redistribution of elementary classroom sections
5200 - Operating Expenses	42,181	42,181	-	
001-32-15			-	
Whittemore Elementary School	2,743,111	2,683,111	(60,000)	
5100 - Personnel	2,697,711	2,637,711	(60,000)	Redistribution of elementary classroom sections
5200 - Operating Expenses	45,400	45,400	-	
001-32-16			-	
Dual Language Elementary School	640,416	640,416	-	
5100 - Personnel	626,395	626,395	-	
5200 - Operating Expenses	14,021	14,021	-	
001-32-21			-	
Kennedy Middle School	4,577,012	4,577,012	-	
5100 - Personnel	4,522,726	4,522,726	-	
5200 - Operating Expenses	54,286	54,286	-	
001-32-22			-	
McDevitt Middle School	5,037,722	5,037,722	-	
5100 - Personnel	4,971,036	4,971,036	-	
5200 - Operating Expenses	66,686	66,686	-	
001-32-31			-	
Waltham High School	10,969,581	10,969,581	-	
5100 - Personnel	10,762,475	10,762,475	-	
5200 - Operating Expenses	207,106	207,106	-	
001-32-32			-	
Waltham High School ~ Chapter 74 Program	1,904,569	1,904,569	-	
5100 - Personnel	1,410,321	1,410,321	-	
5200 - Operating Expenses	110,800	110,800	-	
5500 - Special Items	383,448	383,448	-	

Cost Center	School Committee Approved FY 2019 Budget 4/25/18	School Committee FY 2019 Budget Final	Increase / Decrease	Explanation for revision
001-33-70			-	
English	120,951	120,951	-	
5100 - Personnel	108,833	108,833	-	
5200 - Operating Expenses	12,118	12,118	-	
001-33-71			-	
Reading & Language Arts	388,827	388,827	-	
5100 - Personnel	375,252	375,252	-	
5200 - Operating Expenses	13,575	13,575	-	
001-33-72			-	
Mathematics	396,353	396,353	-	
5100 - Personnel	380,413	380,413	-	
5200 - Operating Expenses	15,940	15,940	-	
001-33-73			-	
Science & Health Education	593,540	593,540	-	
5100 - Personnel	561,940	561,940	-	
5200 - Operating Expenses	21,600	21,600	-	
5400 - Equipment & Unusual	10,000	10,000	-	
001-33-74			-	
History & Social Sciences	126,384	126,384	-	
5100 - Personnel	112,084	112,084	-	
5200 - Operating Expenses	14,300	14,300	-	
001-33-75			-	
World Languages	116,162	116,162	-	
5100 - Personnel	109,912	109,912	-	
5200 - Operating Expenses	6,250	6,250	-	
001-33-80			-	
Fine & Performing Arts	2,649,848	2,649,848	-	
5100 - Personnel	2,601,758	2,601,758	-	
5200 - Operating Expenses	48,090	48,090	-	
001-33-82			-	
Physical Education	653,953	653,953	-	
5100 - Personnel	627,953	627,953	-	
5200 - Operating Expenses	26,000	26,000	-	

Cost Center	School Committee Approved FY 2019 Budget 4/25/18	School Committee FY 2019 Budget Final	Increase / Decrease	Explanation for revision
001-33-84			-	
Instructional Technology / Library Media	995,829	658,329	(337,500)	
5100 - Personnel	529,079	529,079	-	
5200 - Operating Expenses	129,250	129,250	-	
5700 - Transfers and Capital Expenditures	337,500	-	(337,500)	Instructional Technology Educational Equipment
001-33-86			-	
English Language Learning	3,235,713	3,235,713	-	
5100 - Personnel	3,195,263	3,195,263	-	
5200 - Operating Expenses	40,450	40,450	-	
001-33-88			-	
Student Support Services	1,239,428	1,239,428	-	
5100 - Personnel	1,219,520	1,219,520	-	
5200 - Operating Expenses	19,908	19,908	-	
001-33-90			-	
Special Education	19,603,199	19,353,199	(250,000)	
5100 - Personnel	14,592,594	14,592,594	-	
5200 - Operating Expenses	819,617	819,617	-	
5400 - Equipment & Unusual	30,000	30,000	-	
5500 - Special Items	4,160,988	3,910,988	(250,000)	Special Education Circuit Breaker reserve
001-34-95			-	
Waltham Family School	-	234,461	234,461	
5100 - Personnel	-	172,921	172,921	Reallocated from General Administration Cost Center
5200 - Operating Expenses	-	61,540	61,540	Reallocated from General Administration Cost Center
001-34-96			-	
Adult Education	-	100,000	100,000	
5200 - Operating Expenses	-	100,000	100,000	Reallocated from General Administration Cost Center
220-31-09			-	
Food Services	-	-	-	
5100 - Personnel	1,146,330	1,146,330	-	
5200 - Operating Expenses	1,137,745	1,137,745	-	
5400 - Equipment & Unusual	145,000	145,000	-	
5500 - Special Items	-	150,000	150,000	OPEB Contribution
Fund Balance Offset	(2,429,075)	(2,579,075)	(150,000)	
Grand Total	88,280,805	87,593,305	(687,500)	

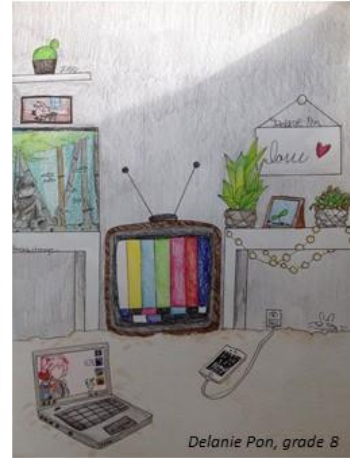
Operating Budget by DESE Account Classification

By Department of Elementary and Secondary Education (DESE) Account	FY 2015 FTE	FY 2015 Actual	FY 2016 FTE	FY 2016 Actual	FY 2017 FTE	FY 2017 Actual	FY 2018 FTE	FY 2018 Budget	FY 2019 FTE	FY 2019 Budget	% of Budget
School Committee	857.98	74,252,045	872.75	76,555,973	889.73	78,542,437	919.31	83,240,464	933.94	87,593,305	90.9%
Administration	20.25	2,073,201	21.25	2,194,253	21.50	2,319,199	21.23	2,276,856	22.23	2,457,416	2.5%
1110 - School Committee	0.50	142,777	0.50	133,784	0.50	133,998	0.50	94,426	0.50	93,740	0.1%
1210 - Superintendent (and Office)	2.50	342,128	2.50	363,111	2.50	343,744	2.50	365,597	2.50	389,127	0.4%
1220 - Assistant Superintendents	2.00	208,455	2.00	224,275	2.00	232,736	2.00	230,382	2.00	239,024	0.2%
1230 - District-Wide Administration	4.65	436,215	5.65	558,341	5.90	595,576	6.39	590,113	6.39	641,766	0.7%
1410 - Finance and Business	9.00	556,139	9.00	574,872	9.00	590,361	8.24	627,053	8.24	652,843	0.7%
1420 - Human Resources	0.60	84,468	0.60	105,340	0.60	116,059	0.60	92,243	1.60	144,625	0.2%
1430 - Legal Services for School Committee	0.00	117,646	0.00	92,965	0.00	113,952	-	85,000	-	100,000	0.1%
1435 - Legal Settlements	0.00	43,000	0.00	-	0.00	-	-	-	-	-	0.0%
1450 - District-Wide Information Management and Technology	1.00	142,371	1.00	141,566	1.00	192,772	1.00	192,041	1.00	196,291	0.2%
1450 - Administrative Technology - Districtwide	0.00	-	0.00	-	0.00	-	-	-	-	-	0.0%
Instruction	747.33	51,293,326	757.90	53,913,469	774.08	56,510,000	802.48	60,806,749	815.11	64,094,043	66.5%
2000 - Instruction	0.00	(81,283)	0.00	(83,550)	0.00	-	-	416,352	-	201,157	0.2%
2110 - Curriculum Directors (Supervisory)	22.70	1,662,522	22.50	1,637,957	22.10	1,743,827	21.87	1,882,020	21.87	1,946,182	2.0%
2210 - School Leadership - Building - Principal's Office	38.00	3,145,999	38.00	3,222,235	38.00	3,336,074	39.00	3,268,544	40.00	3,511,560	3.6%
2250 - Building Technology (non-instructional)	0.00	52,370	0.00	69,127	0.00	65,739	-	47,365	-	47,365	0.0%
2305 - Classroom Teachers	491.13	34,209,933	490.95	35,502,919	505.58	37,568,578	531.11	40,718,510	543.24	43,403,254	45.0%
2320 - Medical/Therapeutic Services	21.80	2,061,935	21.80	2,078,969	21.80	2,192,116	22.20	2,565,983	22.70	2,494,710	2.6%
2330 - Non-Clerical Paraprofessionals/Instructional Assistants	108.40	3,020,540	118.40	3,488,375	120.10	3,459,102	123.60	3,802,749	120.60	3,905,090	4.1%
2340 - Librarians and Media Center Directors	13.20	798,836	13.00	839,478	13.00	815,825	13.20	862,589	13.40	923,946	1.0%
2410 - Textbooks and Related Software/Media/Materials	0.00	773,872	0.00	752,474	0.00	657,191	-	862,283	-	891,526	0.9%
2415 - Other Instructional Materials	0.00	33,576	0.00	44,077	0.00	46,534	-	48,700	-	49,280	0.1%
2420 - Instructional Equipment	0.00	102,337	0.00	105,668	0.00	93,046	-	116,100	-	154,600	0.2%
2430 - General Supplies	0.00	158,026	0.00	133,550	0.00	101,200	-	135,000	-	135,100	0.1%
2440 - Other Instructional Services	0.00	63,482	0.00	79,062	0.00	71,303	-	73,570	-	74,070	0.1%
2451 - Classroom Instructional Technology	0.00	48,196	0.00	480,092	0.00	515,766	-	29,900	-	29,500	0.0%
2455 - Instructional Software	0.00	42,065	0.00	48,445	0.00	59,840	-	52,886	-	78,032	0.1%
2710 - Guidance	30.60	2,266,928	30.50	2,420,123	31.00	2,455,427	30.00	2,468,660	30.80	2,598,275	2.7%
2720 - Testing and Assessment	2.00	360,965	2.00	434,740	2.00	457,413	1.00	398,516	2.00	417,507	0.4%
2800 - Psychological Services	4.50	400,394	4.50	393,929	4.50	419,117	4.50	429,120	4.50	444,261	0.5%
2455 - Professional Development Stipends, Providers, and Expenses	0.00	-	0.00	-	0.00	-	-	-	-	-	0.0%
2305 - Specialist Teachers	0.00	259,980	0.00	220,778	0.00	293,630	-	285,920	-	314,488	0.3%
2720 - Instructional Coordinators and Team Leaders (Non-Supervisory)	8.00	621,697	8.00	624,850	9.00	749,558	9.00	761,138	9.00	790,675	0.8%
2352 - Instructional Coaches	7.00	512,091	8.25	643,973	7.00	584,996	7.00	591,037	7.00	626,221	0.6%
2354 - Stipends for Teachers Providing Instructional Coaching	0.00	87,672	0.00	105,433	0.00	139,745	-	132,194	-	132,194	0.1%
2356 - Costs for instructional staff to attend professional development	0.00	-	0.00	-	0.00	-	-	-	-	225,000	0.2%
2358 - Outside professional development providers for instructional staff	0.00	362,176	0.00	312,351	0.00	330,000	-	330,000	-	150,000	0.2%
2305 - Teachers	0.00	-	0.00	-	0.00	-	-	-	-	-	0.0%
2120 - Department Heads (Non-Supervisory)	0.00	6,200	0.00	6,450	0.00	6,450	-	7,613	-	8,000	0.0%
2325 - Substitute Teachers, Short-Term	0.00	322,818	0.00	351,965	0.00	347,525	-	520,000	-	542,050	0.6%
2324 - Substitutes, Long-Term	0.00	-	0.00	-	0.00	-	-	-	-	-	0.0%
Pupil Services	20.40	6,649,119	22.60	6,871,670	23.10	6,705,272	24.55	7,263,669	24.55	7,463,443	7.7%
3100 - Attendance and Parent Liaison Services	4.50	237,664	6.50	317,958	6.50	370,765	7.50	357,443	7.50	451,023	0.5%
3200 - Health Services	12.40	1,005,844	12.60	1,027,163	13.10	1,031,838	13.55	1,117,469	13.55	1,161,990	1.2%
3300 - Student Transportation Services	0.00	4,445,229	0.00	4,541,618	0.00	4,200,800	-	4,574,760	-	4,631,692	4.8%
3400 - Food Services	0.00	48,197	0.00	53,732	0.00	74,065	-	91,080	-	91,080	0.1%
3510 - Athletic Services	2.50	775,163	2.50	786,742	2.50	825,467	2.50	898,285	2.50	900,249	0.9%
3520 - Other Student Activities	0.00	67,383	0.00	77,806	0.00	132,549	-	152,120	-	154,858	0.2%
3600 - School Security	1.00	69,638	1.00	66,650	1.00	69,787	1.00	72,511	1.00	72,551	0.1%

By Department of Elementary and Secondary Education (DESE) Account	FY 2015 FTE	FY 2015 Actual	FY 2016 FTE	FY 2016 Actual	FY 2017 FTE	FY 2017 Actual	FY 2018 FTE	FY 2018 Budget	FY 2019 FTE	FY 2019 Budget	% of Budget
Operations and Maintenance	68.00	7,902,539	69.00	7,471,022	69.00	7,620,261	69.00	8,120,435	70.00	8,299,242	8.6%
4000 - Operations and Maintenance	0.00	(202,926)	0.00	(100,000)	0.00	(150,000)	-	(169,000)	-	(150,000)	-0.2%
4110 - Custodial Services	50.00	3,032,823	50.00	3,034,626	50.00	3,166,629	50.00	3,279,328	51.00	3,395,778	3.5%
4120 - Heating of Buildings	0.00	880,469	0.00	611,628	0.00	655,565	-	799,205	-	720,408	0.7%
4130 - Utility Services	0.00	2,254,867	0.00	1,997,314	0.00	2,053,711	-	2,125,725	-	2,142,760	2.2%
4210 - Maintenance of Grounds	0.00	13,631	0.00	18,616	0.00	21,172	-	22,000	-	20,000	0.0%
4220 - Maintenance of Buildings	11.00	1,180,511	11.00	1,102,492	11.00	1,096,077	11.00	1,201,650	11.00	1,259,385	1.3%
4225 - Building Security System	0.00	9,240	0.00	9,460	0.00	9,870	-	10,000	-	10,000	0.0%
4230 - Maintenance of Equipment	0.00	41,595	0.00	23,803	0.00	33,759	-	38,000	-	38,000	0.0%
4300 - Extraordinary Maintenance	0.00	149,489	0.00	150,000	0.00	104,432	-	150,000	-	150,000	0.2%
4400 - Networking & Telecommunications	7.00	495,909	8.00	585,344	8.00	616,075	8.00	631,527	8.00	680,911	0.7%
4450 - Technology Maintenance	0.00	46,932	0.00	37,738	0.00	12,971	-	32,000	-	32,000	0.0%
Benefits and Fixed Charges	0.00	499,039	0.00	397,838	0.00	421,466	-	415,151	-	450,764	0.5%
5150 - Employee Separation Costs	0.00	79,793	0.00	109,588	0.00	102,091	-	80,000	-	100,000	0.1%
5200 - Insurance Programs	0.00	332,031	0.00	185,310	0.00	216,479	-	250,000	-	250,000	0.3%
5260 - Other Non Employee Insurance	0.00	42,561	0.00	47,474	0.00	40,242	-	42,346	-	42,346	0.0%
5300 - Rental-Lease of Equipment	0.00	12,754	0.00	13,074	0.00	14,250	-	13,055	-	15,918	0.0%
5500 - Other Charges	0.00	31,900	0.00	42,393	0.00	48,403	-	29,750	-	42,500	0.0%
Community Services	2.00	440,960	2.00	402,403	2.05	414,339	2.05	531,265	2.05	533,961	0.6%
6200 - Civic Activities	2.00	225,757	2.00	229,094	2.05	228,160	2.05	331,765	2.05	334,461	0.3%
6900 - Transportation to Non-Public Schools	0.00	215,203	0.00	173,309	0.00	186,179	-	199,500	-	199,500	0.2%
6199 - Civic Activities	0.00	-	0.00	-	0.00	-	-	-	-	-	0.0%
Acquisition, Improvement and Replacement of Fixed Assets	0.00	65,988	0.00	95,029	0.00	6,693	-	-	-	-	0.0%
7600 - Replacement of Motor Vehicles	0.00	53,608	0.00	-	0.00	-	-	-	-	-	0.0%
7300 - Equipment	0.00	12,380	0.00	95,029	0.00	6,693	-	-	-	-	0.0%
Programs with Other School Districts	0.00	5,327,873	0.00	5,210,288	0.00	4,545,208	-	3,826,338	-	4,294,436	4.5%
9300 - Tuition to Non-Public Schools	0.00	3,036,530	0.00	3,102,818	0.00	2,570,250	-	2,295,277	-	2,877,945	3.0%
9100 - Tuition to Mass. Schools	0.00	1,009,371	0.00	797,441	0.00	628,461	-	503,677	-	383,448	0.4%
9400 - Tuition to Collaboratives	0.00	1,281,973	0.00	1,310,029	0.00	1,346,497	-	1,027,384	-	1,033,043	1.1%
Federal Grants	33.30	2,885,960	30.20	2,827,359	29.10	2,478,152	30.00	2,899,383	30.00	2,899,371	3.0%
Instruction	33.30	2,885,960	30.20	2,827,359	29.10	2,478,152	29.00	2,899,383	29.00	2,849,371	3.0%
2000 - Instruction	0.00	1,433,069	0.00	1,504,555	0.00	1,200,836	-	1,512,116	-	1,430,138	1.5%
2110 - Curriculum Directors (Supervisory)	1.50	80,032	1.40	88,894	1.60	68,390	1.50	86,183	1.50	80,068	0.1%
2305 - Classroom Teachers	7.00	645,182	7.00	543,329	7.00	470,961	7.00	538,100	7.00	539,650	0.6%
2320 - Medical/Therapeutic Services	1.00	75,414	1.00	71,692	1.00	79,414	1.00	81,399	1.00	83,637	0.1%
2330 - Non-Clerical Paraprofessionals/Instructional Assistants	23.40	619,655	19.40	527,805	18.10	615,490	18.10	575,077	18.10	593,225	0.6%
2305 - Specialist Teachers	0.40	32,608	1.40	91,084	1.40	43,062	1.40	106,508	1.40	122,652	0.1%
Pupil Services	0.00	-	0.00	-	0.00	-	1.00	-	1.00	50,000	0.1%
3520 - Other Student Activities	0.00	-	0.00	-	0.00	-	1.00	-	1.00	50,000	0.1%
Revolving and Special Funds	43.07	4,375,639	43.50	4,781,203	43.56	5,637,948	44.27	5,590,661	45.56	5,825,791	6.0%
Instruction	0.00	123,162	0.00	53,172	0.00	151,650	-	156,632	-	226,915	0.2%
2420 - Instructional Equipment	0.00	-	0.00	-	0.00	-	-	7,700	-	10,000	0.0%
2330 - Paraprofessionals	0.00	123,162	0.00	53,172	0.00	151,650	-	140,932	-	206,915	0.2%
2451 - Instructional Hardware—Student and Staff Devices (Computers)	0.00	-	0.00	-	0.00	-	-	8,000	-	10,000	0.0%
Pupil Services	43.07	2,018,370	43.50	2,307,261	43.56	2,456,982	44.27	2,345,506	45.56	2,791,377	2.9%
3400 - Food Services	43.07	1,942,900	43.50	2,265,942	43.56	2,405,908	44.27	2,281,506	45.56	2,702,377	2.8%
3510 - Athletics	0.00	75,470	0.00	41,319	0.00	51,074	-	64,000	-	89,000	0.1%
Operations and Maintenance	0.00	546,408	0.00	475,660	0.00	547,189	-	169,000	-	150,000	0.2%
4000 - Operations and Maintenance	0.00	546,408	0.00	475,660	0.00	547,189	-	-	-	-	0.0%
4130 - Utility Services	0.00	-	0.00	-	0.00	-	-	150,000	-	150,000	0.2%
4220 - Maintenance of Buildings	0.00	-	0.00	-	0.00	-	-	19,000	-	-	0.0%
Programs with Other School Districts	0.00	1,687,699	0.00	1,945,110	0.00	2,482,127	-	2,919,523	-	2,657,499	2.8%
9300 - Tuition to Non-Public Schools	0.00	1,687,699	0.00	1,945,110	0.00	2,482,127	-	2,919,523	-	2,657,499	2.8%
State Grants	1.00	256,172	1.50	252,979	0.80	134,840	0.50	96,228	0.50	96,228	0.1%
Pupil Services	1.00	256,172	1.50	252,979	0.80	134,840	0.50	96,228	0.50	96,228	0.1%
3200 - Health Services	1.00	256,172	1.50	252,979	0.80	134,840	0.50	96,228	0.50	96,228	0.1%
Private Grants	0.00	215,309	0.00	205,590	0.00	236,321	-	-	-	-	0.0%
Instruction	0.00	215,309	0.00	205,590	0.00	236,321	-	-	-	-	0.0%
2000 - Instruction	0.00	215,309	0.00	205,590	0.00	236,321	-	-	-	-	0.0%
Grand Total	935.35	81,985,124	947.95	84,623,103	963.19	87,029,698	994.07	91,826,735	1,010.00	96,414,695	100.0%

Waltham Public Schools Annual Operating Budget ~ FY 2019

Informational Section



Student Enrollment Trends

Forecasting Methodology and Techniques

Waltham Public Schools engaged New England School Development Council (NESDEC) to produce enrollment projections in 2012 due to some concerning increases in enrollment in grades K-12. Initially, NESDEC produced two years of projections in the fall of 2012, one using October 1 data from 2011-2012 and then October 1, 2012 data for 2012-13. The two-year analysis indicated that there were some emerging trends that suggested Waltham was likely in the initial stages of a sustained period of growth in enrollment.

There are three significant factors which influence enrollment:

- Year to year birth rates
- Kindergarten yield rates (the % of students enrolled in a given year using birth rates from five (5) years earlier)
- Significant “extraneous” factors (large scale real estate development, decreased or increased economic factors, increase of homeless students who access system, new CVTE programs and/or more students selected WPS over OOD opportunities)

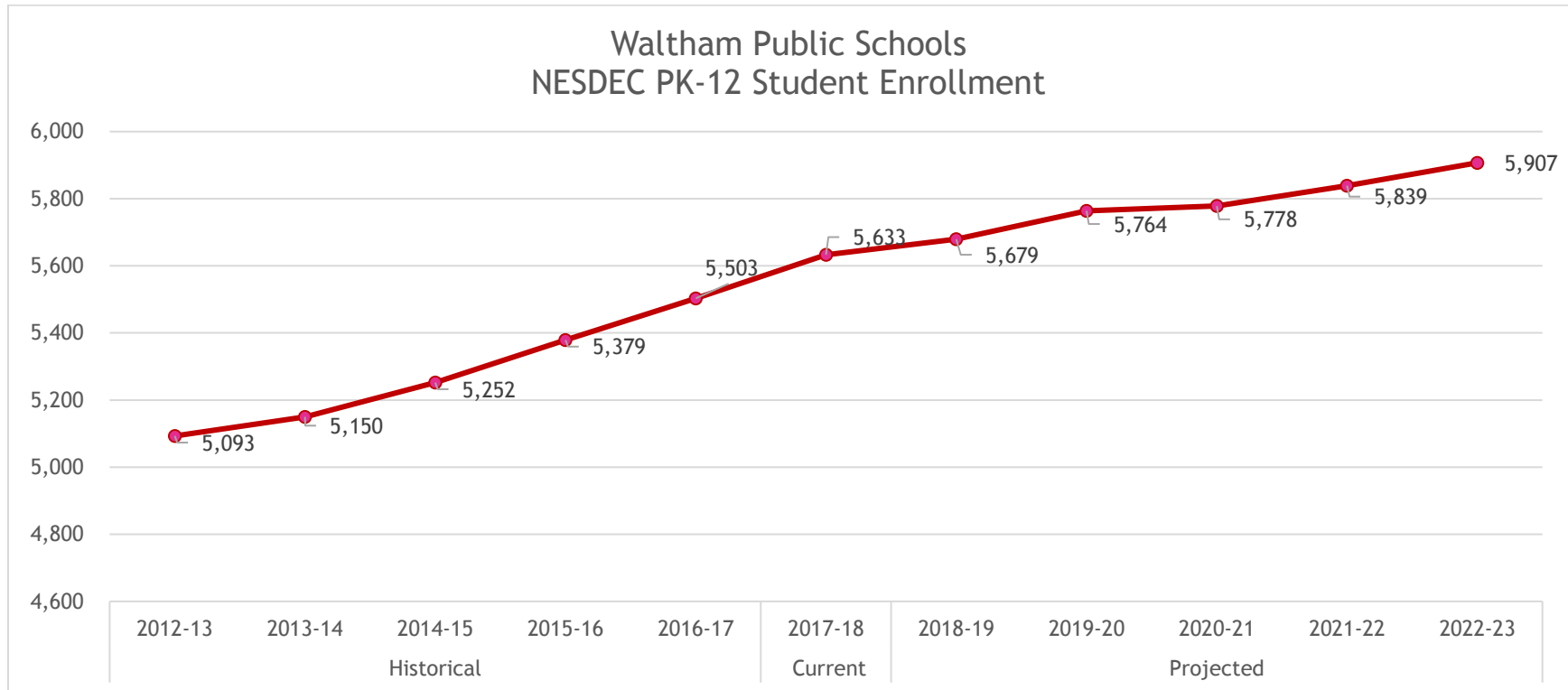
NESDEC has developed a solid methodology, which analyzes all three while developing precise historical data to use as an underpinning for its future projections. In the case of the Waltham Public Schools, the historical analyses produced some interesting results.

- Prior to 2005-06, year to year birth rates hovered around 680+/- births and the kindergarten yield ratio was consistently between 53-56% (Kindergarten enrollment number was consistently within 53-56% of the number of births from five (5) years previous)
- These “predictors” exhibited a pattern that produced grade level enrollments (K-12) of between 340-360 students over an extended period of time

This began to markedly change in school year 2005-06:

- The city birth rate began to significantly increase through the 700’s and now is consistently over 800 births per year (NESDEC is confident that this 800+ birth rate will continue through 2022 which will affect enrollment through school year 2027-28);
- The Kindergarten Yield Ratio has also increased to a range of 56-61% which has significant impact on the size of entering kindergarten classes;
- The result of this is K-12 class size which is now consistently in the 450+/- range. This trend is projected to continue for the next 10 years

The graph below illustrates the enrollments in Waltham Public Schools over a nine-year period. Enrollment is expected to increase 4.9% over the next five years.



The overall impact on the Waltham Public Schools is that total K-12 enrollment has increased from 5,093 students in 2012-13 to a projected 5,633 in 2017-18. NESDEC projects that in 2022-23 (possible completion date for the high school project) an enrollment of over 5900-6000 students.

As a side note, when MSBA invited the Waltham Public Schools into the building process for the new high school, they established 1750 students as the appropriate “build” enrollment for the project, based on MSBA projection methodology. We met with MSBA in 2015 to discuss the “build” number using our projections. After the meeting, MSBA used an adjusted methodology and increased the project build number to 1830. It is interesting that when NESDEC produced its October 1, 2017 projections, its projected High School enrollment for 2022-23 (when new high school likely comes on line) is 1830 students.

Beyond the Birth/Kindergarten yield methodology which measures long term sustained enrollment patterns and analysis, there are other factors which exist and may influence shorter term enrollment patterns. While NESDEC attempts to review several of these extraneous factors (for example, they thoroughly research building permits and economic development factors), the list of factors is long. One such factor that has impacted the Waltham Public Schools is the significant enrollment changes in our ELL student population.

Upon analysis our K-12 ELL population has exhibited tremendous growth between 2012 to the present. In school year 2012-13 we had 630 ELL students who were largely in grades K-5 (the district was well into a transition from a district program housed at the Northeast School to SEI sections in every school). In the current school year, our ELL enrollment is 1187 students who are now well distributed K-12. NESDEC projections eventually capture this type of growth; however, there is often a two or three-year delay as they need to see multiple years of data before they describe something as a trend that has significance. We experienced a focused, targeted growth in ELL at the high school between school years 2014-15, 2015-16 and 2016-17, which continues to raise great concerns.

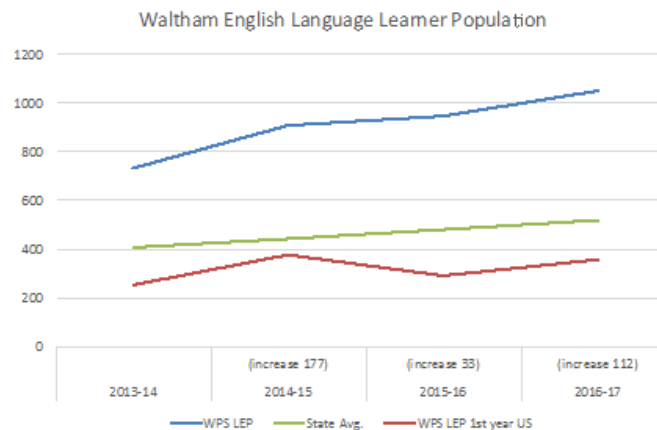
The chart below (a slide taken from the FY 19 Budget presentation to the Waltham City Council) illustrates the growth in the ELL population over the last several years. In fact, the ELL population is the fast-growing subgroup in Waltham and has increased by 69% over the last five years.

Enrollment: ELL



Growing ELL
Population

+ 69%
over last 5 years



Our fastest growing student population is our English Language Learners (ELLs). In 2013, ELL students made up just over 10% of our total population and now make up 20% of our total population. The total number of ELLs has increased from 732 in 2013 to our total today (1,054).

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Both Waltham Public Schools and NESDEC were noting these substantial increases; however, NESDEC methodology does not establish a “trend” until the following year. In the summer of 2016 this trend continued; however, enrollments continued throughout the school year which was a new phenomenon. By March of 2017, the high school ELL population reached students, which had caused the high school population to rapidly increase. At that point, we requested that NESDEC do a new projection based on the April 1, 2017 enrollment.

We remain in constant discussion with the MSBA about our enrollment patterns.

Personnel Resource Allocations

Salaries Professional

The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators. Classroom teachers are broken out as a sub category.

Salaries Secretarial and Clerical

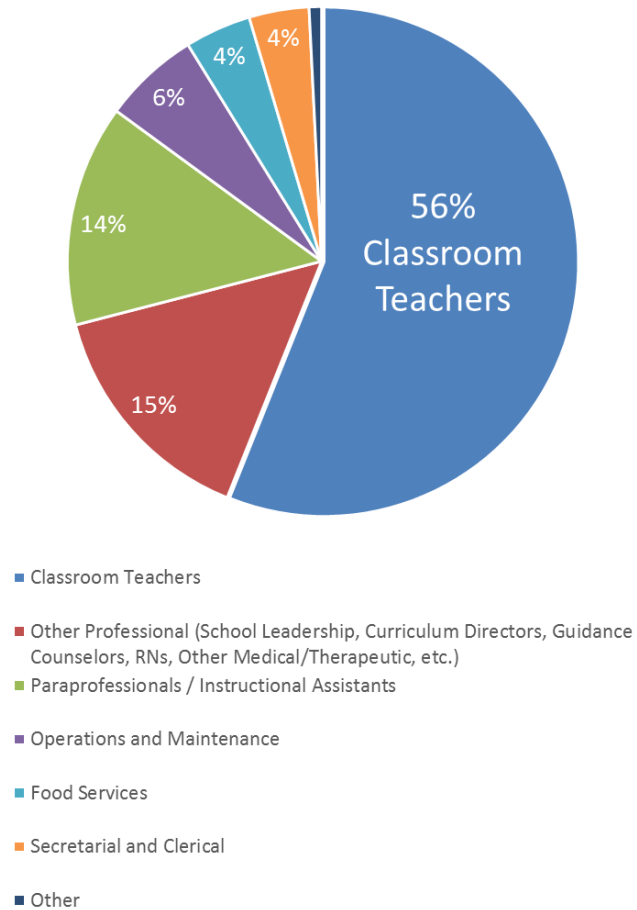
Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

Salaries Other

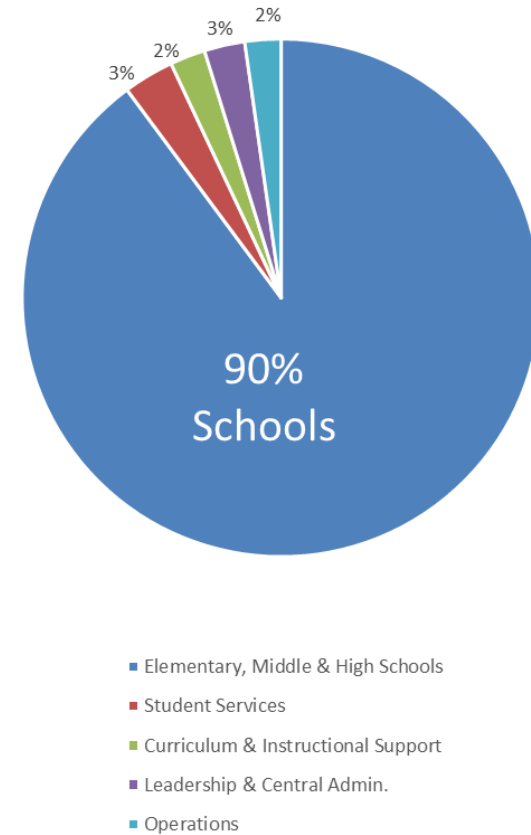
Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical. Operations and Maintenance and Paraprofessionals are broken out as two sub-categories.

Personnel Trends for Full Time Equivalents (FTEs)	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 Estimated	FY 2018-19 Budget
Professional					
Teachers	512	513	528	554	567
Other (Guidance Counselors, School Leadership, Curriculum Directors, RNs, Other Medical/Therapeutic, etc.)	138	142	143	145	151
Secretarial and Clerical	38	38	38	39	39
Other					
Paraprofessionals/Instructional Assistants	132	138	138	142	138
Operations and Maintenance	61	61	61	61	62
Other (Food Services Staff, Translators, etc.)	55	56	55	55	55
Grand Total	935	948	963	995	1010

FY 2018-19
Staff Allocation by Position



FY 2018-19
Staff Allocation by Program



Outstanding Bond Issues

Ongoing principal and interest payments are made annually on existing debt. The debt has various maturity dates between May 2019 and May 2034. No new school debt was issued during fiscal 2018. See schedule below for more detail.

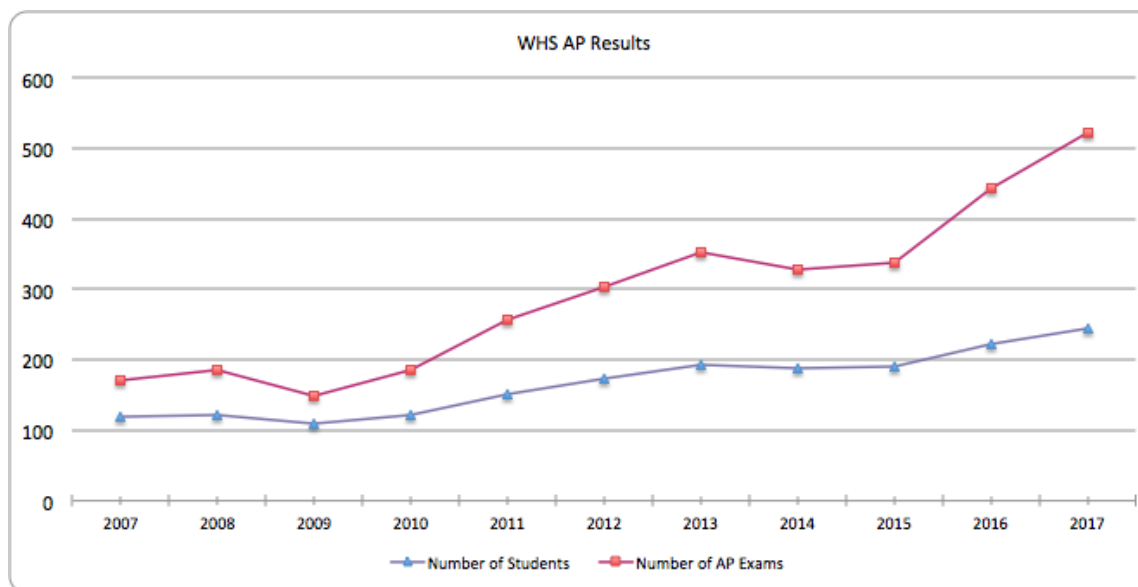
Description	Original Amount	Date of Maturity	Balance 6/30/2017	Principal FY2018	Interest FY2018	Balance 6/30/2018
Building - McDevitt School	3,000,000	02/01/25	1,200,000	150,000	48,638	1,050,000
Building - Stanley School	2,500,000	02/01/25	1,000,000	125,000	40,531	875,000
Building - Plympton School	2,000,000	02/01/25	800,000	100,000	32,425	700,000
Building - Kennedy School	4,000,000	02/01/25	1,600,000	200,000	64,850	1,400,000
Building - MacArthur School	2,000,000	02/01/25	800,000	100,000	32,425	700,000
Building - Northeast School	2,500,000	02/01/25	1,000,000	125,000	40,531	875,000
Building - Phase 1 Schools	3,736,974	11/15/25	1,590,000	210,000	59,400	1,380,000
Building - Phase 1 Schools	263,026	11/15/25	110,000	15,000	4,100	95,000
Building - Phase 2 Schools	13,500,000	11/15/25	6,300,000	700,000	238,000	5,600,000
Building - Fitz/Whitt (MSBA)	12,972,758	11/01/28	7,783,654	648,638	155,673	7,135,016
Building - FitzGerald	144,000	09/15/28	84,000	7,000	3,357	77,000
Building - Whitemore	627,000	09/15/28	372,000	31,000	14,865	341,000
Building - Phase 2 Schools	9,620,000	09/15/28	5,410,000	515,000	214,410	4,895,000
High School Roof	2,098,000	02/01/32	1,563,000	104,600	53,246	1,458,400
Building - Renovations-School A/C	262,900	02/01/33	200,000	15,000	4,381	185,000
Building - Renovations-School-Culinary	96,125	02/01/32	75,000	5,000	2,894	70,000
Building - Renovations-School-Cosmotology	91,000	02/01/31	70,000	5,000	2,681	65,000
Building - Renovations-School Feasibility (Soi - Sch Other)	82,000	05/01/30	65,000	5,000	7,688	60,000
Design/Engineering-School Archit (Whs Locker & Stanley)	163,000	05/01/34	130,000	10,000	2,156	120,000
Total School Building			30,152,654	3,071,238	1,022,250	27,081,416
Equipment -School-Technology	518,750	02/01/22	275,000	55,000	11,000	220,000
Equipments- School Computer-School Tech (Soi - Other)	90,000	05/01/19	30,000	15,000	1,200	15,000
Equipment - School Security System	341,000	06/15/20	341,000	101,000	13,451	240,000
Equipment - School Security System	159,000	06/15/22	159,000	49,000	6,272	110,000
Total School Equipment			805,000	220,000	31,922	585,000
Grand Total School			30,957,654	3,291,238	1,054,172	27,666,416

Student Outcomes

Advanced Placement (AP) Tests

In 2017, 245 students were enrolled in various AP Courses, our most ever and 518 AP exams were taken, also our most ever. In the same year, 70.1% of our students scored 3 or better on AP exams; the Massachusetts average was 65.7% and the national average was 60.3%. On the Spanish Language and Culture AP exam, 100% of our students (21) scored 3 or better.

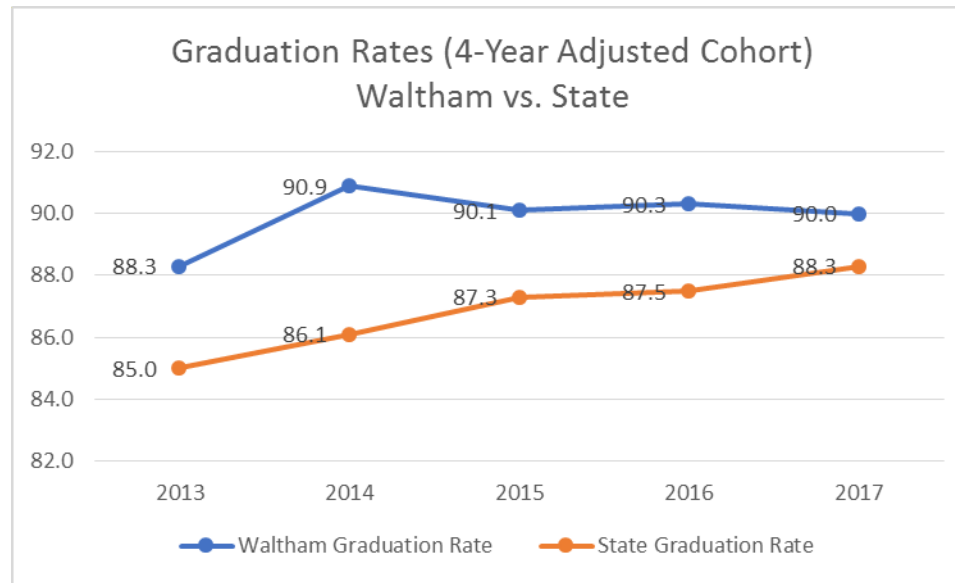
Waltham Public Schools Advanced Placement (AP) Test Results Qualified, Well Qualified and Extremely Well Qualified			
	2014-2015	2015-2016	2016-2017
Waltham: All Subjects - AP Score 3-5	74.5%	71.9%	70.1%
Waltham: All Subjects - AP Tests Taken	337	441	518
State: All Subjects - AP Score 3-5	66.3%	66.5%	65.7%



Cohort Graduation Rates

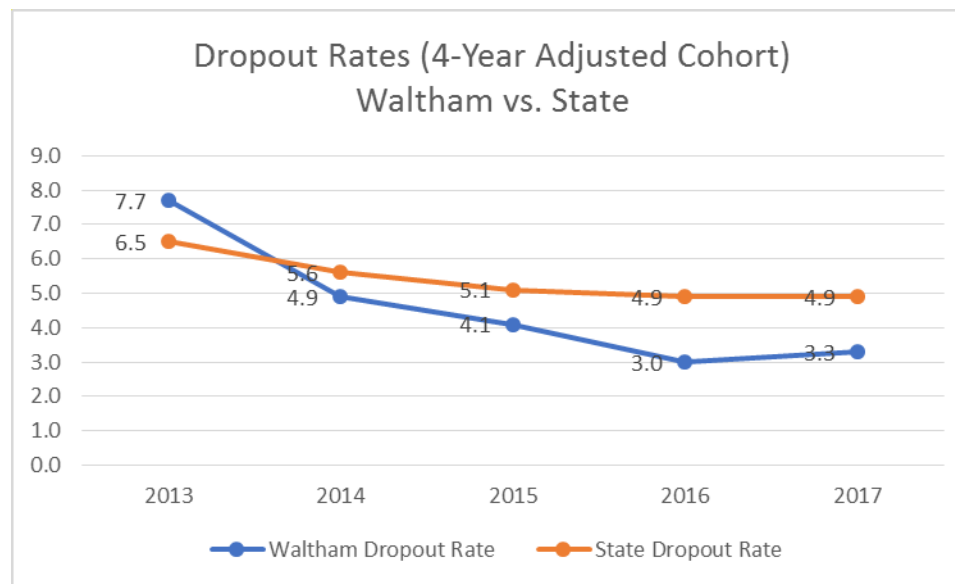
The rate tracks a cohort of students from 9th grade through high school and represents the percentage of the cohort that graduates within a certain amount of time.

Waltham Public Schools 4-Year Adjusted Cohort Graduation Rates			
	2015	2016	2017
Waltham	90.1%	90.3%	90.0%
State	87.3%	87.5%	88.3%

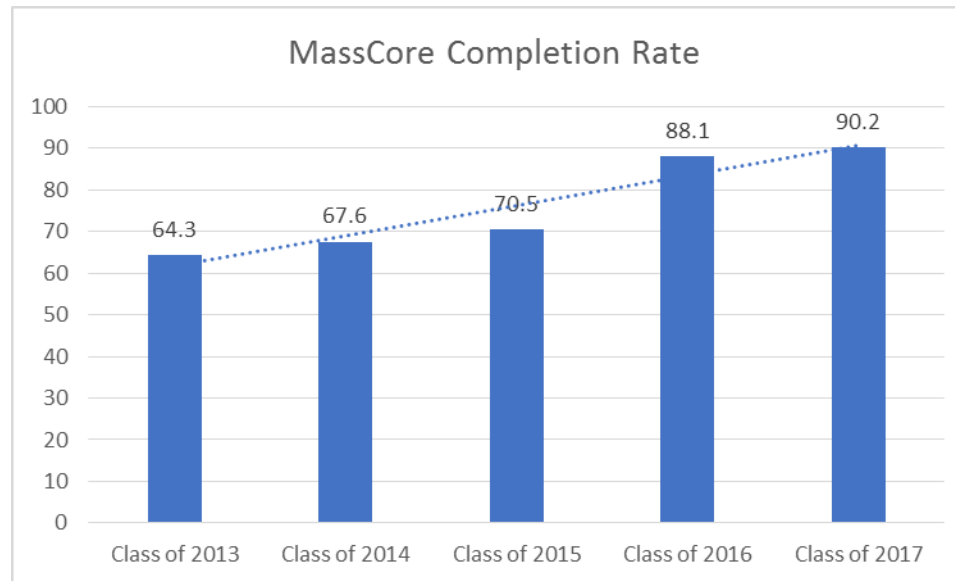


Cohort Dropout rates

Waltham Public Schools 4-Year Adjusted Cohort Dropout Rates			
	2015	2016	2017
Waltham	4.1%	3.0%	3.3%
State	5.1%	4.9%	4.9%



MassCore Completion Rates



Free and Reduced-price Student Meals

Waltham Public Schools Percentage of Free or Reduced-price Student Meals Over Three Years			
	2015-16	2016-17	2017-18*
% Free	64.8%	61.0%	59.8%
% Reduced	4.4%	4.2%	6.0%

* 2017-2018 data through 4/18/18

Glossary of Terms and Acronyms

ADA – Americans with Disabilities Act

ADD/ADHD – Attention Deficit/Attention–Deficit Hyperactivity Disorder

AP – Advanced Placement, referring to college-level tests administered by The College Board and college level courses offered by WHS to prepare for these exams. Courses offered at WHS include: AP English Language And Composition, AP Calculus BC, AP Calculus AB, AP Statistics, AP Math Computer Science Principles, AP Computer Science A, Advanced Placement Spanish Language And Culture, AP Psychology, Advanced Placement Macroeconomics, Advanced Placement Microeconomics, AP European History, AP United States Government And Politics, AP Physics II, Advanced Placement Chemistry II, Advanced Placement Biology II, AP Drawing Portfolio, AP 3-D Sculpture, AP Music Theory, and AP 2-D Design Studio Art.

AYP – Adequate Yearly Progress

BPAC – Bilingual Parent Advisory Council

Circuit Breaker Reimbursement program – the Commonwealth’s special education reimbursement program which provides additional state funding to districts for high–cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program, with the state paying 75* percent of the costs above that threshold (*subject to appropriation).

Chapter 70 – the Commonwealth's program for ensuring adequate and equitable K–12 education funding. It determines an adequate spending level for each school district (the foundation budget). It then uses each community's property values and residents' incomes to determine how much of the foundation budget should be funded from local property taxes. Chapter 70 state aid pays for the entire remaining amount.

Chapter 74 – Massachusetts general law governing vocational technical education programs in public school districts.

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Common Core – a set of high-quality academic standards in mathematics and English language arts/literacy (ELA). These learning goals outline what a student should know and be able to do at the end of each grade.

CPI – The Composite Performance Index is a 100-point index that assigns 100, 75, 50, 25, or 0 points to each student participating in MCAS and MCAS-Alternate Assessment tests based on their achievement. The CPI is a measure of the extent to which all students are progressing toward proficiency.

CPR – Coordinated Program Review

CVTE or **CTE** – Career/Vocational Technical Education.

DIBELS – Dynamic Indicators of Basic Early Literacy

DIIT – Department of Instructional and Information Technology

DESE – Massachusetts Department of Elementary and Secondary Education

DOE – Massachusetts Department of Education, now known as DESE

EEC – Massachusetts Department of Early Education and Care

EL – English Learners

ELA – English Language Arts

ELD – English Language Development

ELL – English Language Learner

ESL – English as a Second Language

ESSA – Every Student Succeeds Act; US law passed in December 2015 that governs the country's K–12 public education policy. The ESSA retains the annual standardized testing requirements of the No Child Left Behind Act but shifts the law's

federal accountability provisions to states. Under the new law, students will continue to take annual tests between third and eighth grade.

ETL – Evaluation Team Leader

EYS – Extended Year Services

FAPE – Free Appropriate Public Education

FERPA – Family Educational Rights and Privacy Act; federal legislation that protects the privacy of students' personally identifiable information (PII). The act applies to all educational institutions that receive federal funds.

Foundation budget – The minimum spending level needed to provide an adequate education. The foundation budget is adjusted each year to reflect changes in the district's enrollment; changes in student demographics (grade levels; low income status; English language proficiency); inflation, and geographical differences in wage levels.

GED – General Education Development. The term refers to the test which gives those who do not complete high school, or who do not meet requirements for high school diploma, the opportunity to earn their high school equivalency credential, also called a high school equivalency diploma or general equivalency diploma.

HiSet – Built on the OCTAE College and Career Readiness Standards for Adult Education, the HiSET® exam gives out-of-school youth and adults the best opportunity to demonstrate their skills and knowledge and earn a state-issued high school equivalency (HSE) credential.

IDEA – Individuals with Disabilities Education Act; US legislation that ensures students with a disability are provided with Free Appropriate Public Education (FAPE) that is tailored to their individual needs.

IEP – Individualized Educational Plan; a plan or program developed to ensure that a child who has a disability identified under the law and is attending an elementary or secondary educational institution receives specialized instruction and related services.

IT – Instructional Technology

LEA – Local Educational Agency

LEP – Limited English Proficiency

MASC – Massachusetts Association of School Committees

MASS – Massachusetts Association of School Superintendents

MassCore – The Massachusetts High School Program of Studies (MassCore) is intended to help our state's high school graduates arrive at college or the workplace well prepared and reduce the number of students taking remedial courses in college. MassCore recommends a comprehensive set of subject area courses and units as well as other learning opportunities to complete before graduating from high school.

The recommended program of studies includes: four years of English, four years of Math, three years of a lab-based Science, three years of history, two years of the same foreign language, one year of an arts program and five additional "core" courses such as business education, health, and/or technology. MassCore also includes additional learning opportunities including AP classes, dual enrollment, a senior project, online courses for high school or college credit, and service or work-based learning.

MCAS – Massachusetts Comprehensive Assessment System;

MCAS 2.0 – will build upon the best aspects of the MCAS assessments that have served the Commonwealth well for the past two decades. The test will include innovative items developed by PARCC, along with new items specifically created to assess the Massachusetts learning standards.

MDOR – Massachusetts Department of Revenue

MGL – Massachusetts General Law

MKV – McKinney–Vento Homeless Assistance Act; homeless students are referred to as MKV students

MOU – Memorandum of Understanding

MSBA – Massachusetts School Building Authority

NEASC – New England Association of Schools and Colleges

NESDEC – The New England School Development Council. The Council is a provider of enrollment projections, among other services.

NCLB – No Child Left Behind Act (Elementary and Secondary Education Act, reauthorized in 2015 as ESSA, Every Student Succeeds Act)

Net school spending – the Commonwealth of Massachusetts imposes a strictly enforced total spending requirement called 'net school spending'. Net school spending is the amount a school district spends in a fiscal year for the support of public education, including certain expenditures made by the municipality on behalf of its local school district. Net school spending includes local appropriations, Chapter 70 aid, and special education circuit breaker monies, but not grants or revolving funds. Because of this, what qualifies as 'net school spending' is slightly lower than a district's total expenditure.

Newcomers Program* – A program designed to support the challenges and pressures on SIFE/SLIFE students.

OCR – Office for Civil Rights

OST – Out of School Time

OT – Occupational Therapy

PARCC – Partnership for Assessing College Career Readiness; a test derived from Common Core standards

PDD – Pervasive Developmental Disorder

PT – Physical Therapy

RETELL – Rethinking Equity and Teaching for English Language Learners

RFP – Request for Proposals

RTI – Response to Intervention

SAC – School Adjustment Counselor

Section 504 – Section 504 of the Rehabilitation Act requires a school district to provide a "free appropriate public education" (FAPE) to each qualified student with a disability who is in the school district's jurisdiction, regardless of the nature or severity of the disability.

SBIRT – Screening, Brief, Intervention, Referral to Treatment

SEI – Sheltered English Immersion

SGP – A student growth percentile (SGP) describes a student's growth compared to other students with similar prior test scores (their academic peers). Although the calculations for SGPs are complex, percentiles are a familiar method of measuring students in comparison to their peers.

S(L)IFE* – Students with (Limited or) Interrupted Formal Education

SIS – Student Information Systems

STEAM – Science, Technology, Engineering, Arts and Mathematics

STEM – Science, Technology, Engineering, and Mathematics

SWD – Students with disabilities

Title I – grant to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Title II – Improving Educator Quality (professional development) grant; to increase academic achievement by improving teacher and principal quality.

Title III – English Language Acquisition and Academic Achievement grant; to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet.

Title IX – federal law that prohibits discrimination on the basis of sex in any federally funded education program or activity.

UMAS – Uniform Massachusetts Accounting System

WEA – Waltham Educator’s Association

WFSW – Waltham Food Service Workers Association

WSAA – Waltham School Administrators Association

WSBT – Waltham School Building Trades Association

WSCU – Waltham School Building Maintenance Workers Association

WSMT – Waltham School MIS (Management Information Systems) Technicians Association

WSSA – Waltham School Secretaries Association

WIDA – World-class Instructional Design and Assessment English Language Development standards

* **S(L)IFE** students come from countries where they received no formal schooling or their education was suspended or unavailable, and are sometimes referred to as newcomers. Therefore, SIFE/SLIFE have significant gaps in their educational backgrounds, lack knowledge in specific subject areas, and often need additional time to become accustomed to school routines and expectations. They are also more likely to have intensive social, emotional, and academic needs stemming from their lack of experience in a formal school setting and lack of familiarity with school culture, as well as traumatic experiences and unstable living conditions they experienced in their native countries and in the United States.