

EXECUTIVE SUMMARY



The Executive Summary section of the budget is designed to provide the reader with an overview of the full budget document. Information from all budget sections (Organizational, Financial, and Informational) will be summarized in this section.

School Committee Members



The School Committee is a legislative body comprised of five members elected to three-year terms. All members serve without compensation. The School Committee has the power to select and to evaluate the superintendent, review and approve the budget, and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the board of education.



Members (Terms):

Catherine Mirick, Chair (2020-2023)
Linda Chow, Vice Chair (2021-2024)
Leda Eizenberg, Secretary (2021-2024)
Melissa Martin, Member (2020-2023)
James Roberti, Member (2019-2022)

Student Advisory Committee (Non-Voting):

Abraham Budson-McQuilken
Rachel White

Central Office Administration:



The Central Office Administration includes the Superintendent and six (6) administrators with district-wide responsibilities.

Position Title:

Superintendent
Assistant Superintendent of Teaching and Learning
Assistant Superintendent for Finance and Operations
Director of Diversity, Equity, and Inclusion
Director of Human Resources
Director of Student Services
Director of Technology

Administrator:

Dr. David F. Lussier
Sandra A. Trach
Cynthia D. Mahr
Dr. Charmie Curry
Monica Visco
Sarah Orlov
Kathleen Dooley

Advancing District Priorities – Equity and Excellence:



Wellesley Public Schools has been able to maintain the current level of services, as well as continue and advance our work toward equity and excellence. Below are the district priorities and the new items funded in the FY'23 Voted Budget that support each priority area.

Priority One: Social and emotional learning: Develop a school and district approach to social and emotional learning (SEL) integrated into core curricular areas.

FY'23 Voted Budget Item	FTE	Amount	Source
School Adjustment Counselors	5.40 FTE	\$511,772	General/Grant Funds
WMS School Psychologist	0.40 FTE	\$30,502	General Fund

Priority Two: Tiered systems of support: Develop and refine a tiered system of instructional supports PreK-12 so all students are appropriately challenged and experience continuous growth.

FY'23 Voted Budget Item	FTE	Amount	Source
Pre-School at Wellesley 9 th Classroom	0.22 FTE	\$18,534	General Fund
Elementary Building Teaching Assist.	6.00 FTE	\$210,293	General Fund
Elem. Math Coaching Institute PD	N/A	\$29,890	Grant Funds
Elementary Fluency Software	N/A	\$25,605	General Fund
WMS Student Supervisor	1.00 FTE	\$42,647	General Fund
WMS Common Assessment Devel.	N/A	\$6,604	Grant Funds

Priority Three: 21st Century Learning: Refine and expand opportunities PreK-12 for students to engage in creative, authentic, and collaborative learning experiences that inspire curiosity, encourage innovation, and engage students' imagination.

FY'23 Voted Budget Item	FTE	Amount	Source
Pre-School at Wellesley Team Chair	0.60 FTE	\$45,752	General Fund
Elementary Math Instruction	1.50 FTE	\$399,406	General Fund
Elementary Newsela Subscription	N/A	\$4,900	General Fund
WMS Math Enhancements	N/A	\$7,644	General Fund
WMS English Department PD	N/A	\$6,200	Grant Funds
WHS Makerspace/Design Thinking	0.20 FTE	\$23,251	General Fund
WHS FIRST Robotics Club Materials	N/A	\$13,260	General Fund
WHS Dance (Fitness/Health Course)	0.20 FTE	\$15,251	General Fund

Priority Four: Diversity, Equity, and Inclusion: Establish and implement a coordinated, district-wide approach around cultural proficiency and inclusiveness that promotes a deeper understanding of and commitment to the strengths of diversity.

FY'23 Voted Budget Item	FTE	Amount	Source
Eliminate Student Activity Fees	N/A	\$39,375	General Fund
Eliminate Visual Art Fees	N/A	\$41,250	General Fund
Reduce Optional Bus Transportation	N/A	\$17,850	General Fund

A FY'23 budget request included increasing the number of METCO Instructional Coordinators at the High School from 0.50 FTE to 1.5 FTEs. During the budget development phase, the state announced an increase in the METCO grant for FY'22. With this unexpected increase, the district was able to move forward immediately with the requested staff increase.

The list above is a brief overview of the FY'23 Voted Budget enhancements and are not an exhaustive list of work being done to support each priority area. The work is ongoing and crosses all areas of the district's budget. In the Financial Section, greater clarity will be provided about these priority areas and funding to support our diversity, equity, and inclusion work.

Budget Timeline



Below is a brief timeline of the most important aspects of the development of the FY'23 Voted Budget. In fiscal year 2023, the Cash Capital and Operating budget followed the same timeline. A more detailed budget timeline is available in the Organizational Section of the budget.

- | | |
|-----------------------|--|
| <i>July 2021</i> | <ul style="list-style-type: none">➤ FY'22 fiscal year begins on July 1➤ FY'21 prior fiscal year accounts are closed (all fund types) |
| <i>August 2021</i> | <ul style="list-style-type: none">➤ Discussion of Federal Grant funds (ESSER II and ESSER III) uses➤ Initial enrollment figures are presented to School Committee (8/30/21) |
| <i>September 2021</i> | <ul style="list-style-type: none">➤ Revised enrollment figures are presented to School Committee (9/14/21)➤ Facilities Management Department (FMD) develops cost estimates for all identified capital projects (10-year plan) |
| <i>October 2021</i> | <ul style="list-style-type: none">➤ FY'23 Budget Kick-Off Meeting with Academic Council members (10/4/21)➤ Budget Guidelines issued by the Select Board at the Inter-Board Meeting (10/6/21)➤ FY'23 Cash Capital and Operating Budget Requests Submitted by Principals and Central Office Administrators to the Assistant Superintendent for Finance and Operations (10/27/21) |
| <i>November 2021</i> | <ul style="list-style-type: none">➤ FY'22 Adjusted Budget Presentation to School Committee and Vote (11/9/21)➤ FY'23 Budget discussions with Select Board & Town Administration occur (11/16/21)➤ School Committee FY'23 Budget Guidelines are discussed and voted (11/16/21) |
| <i>December 2021</i> | <ul style="list-style-type: none">➤ FY'23 Budget discussions with Select Board & Town Administration occur (12/8/21)➤ FY'23 internal review process for development of the budget priorities and offsets with Administrative Council |
| <i>January 2022</i> | <ul style="list-style-type: none">➤ FY'23 School Operating and Cash Capital Budget Request is presented to faculty and staff (1/11/22)➤ FY'23 School Operating and Cash Capital Budget Request is presented to School Committee (1/11/22)➤ School Committee Budget Workshops (1/19 and 1/20/22) |

- February** ➤ FY'23 Public Hearing on budget (2/1/22)
- 2022** ➤ School Committee votes FY'23 Budget Recommendation (2/8/22)
- Presentation of FY'23 School Committee Voted Budget to the Advisory Committee (2/9/22)
- March** ➤ Annual Town Meeting: FY'23 Wellesley Public Schools Budget (Article 8) (3/28 and 3/29/22 – Additional Days as Needed)
- April** ➤ FY'22 Third Quarter financial report (4/12/22)
- 2022**
- May** ➤ School Choice Public Hearing (5/10/22)
- 2022**
- June** ➤ FY'22 and FY'23 Budget updates presented to School Committee (6/21/22)
- 2022**

Financial Overview: All Funds



The FY'23 Voted Budget includes summary and detailed information about all fund types: general fund, grant funds, revolving funds,¹ cash capital funds and Town of Wellesley funds. Local property taxes and state education aid (Chapter 70) are the primary revenues sources for the general fund.

Grant fund revenue can be derived from federal, state, or local grants. Revolving fund revenue is directly related to the purpose of the specific fund. Cash capital funds are operating funds dedicated to non-building capital projects, typically information technology and furniture, fixtures, and equipment (FF&E). Below is an “all in” view of the Wellesley Public Schools budget.

Revenue	FY'19 Actual	FY'20 Actual	FY'21 Actual	FY'22 Adjusted Budget	FY'23 Voted Budget	\$ Inc. / (Dec.)	% Inc. / (Dec.)
General Fund	\$ 74,428,918	\$ 76,855,786	\$ 80,702,151	\$ 82,540,254	\$ 84,802,267	\$ 2,262,013	2.74%
Chapter (70) State Funds	\$ 8,955,295	\$ 9,273,504	\$ 9,273,504	\$ 9,407,484	\$ 9,407,484	\$ -	0.00%
Municipal/Local Revenue	\$ 61,113,091	\$ 62,583,979	\$ 66,830,193	\$ 68,226,514	\$ 70,487,501	\$ 2,260,987	3.31%
Budgeted Offsets	\$ 4,360,532	\$ 4,998,303	\$ 4,598,454	\$ 4,906,256	\$ 4,907,282	\$ 1,026	0.02%
Grant Funds	\$ 2,661,861	\$ 2,710,448	\$ 4,651,939	\$ 4,346,321	\$ 3,969,780	\$ (376,541)	-8.66%
Revolving Funds (Less Offsets)	\$ 2,113,799	\$ 921,852	\$ 705,365	\$ 1,493,402	\$ 1,304,433	\$ (188,969)	-12.65%
National School Lunch Program	\$ 1,782,453	\$ 1,236,118	\$ 485,418	\$ 1,513,477	\$ 1,629,506	\$ 116,029	7.67%
Cash Capital Funds	\$ 947,629	\$ 1,101,028	\$ 828,691	\$ 816,739	\$ 998,905	\$ 182,166	22.30%
Town of Wellesley Funds	\$ 30,219,458	\$ 29,552,755	\$ 27,513,212	\$ 29,682,252	\$ 30,275,897	\$ 593,645	2.00%
Total Revenue:	\$ 112,154,118	\$ 112,377,987	\$ 114,886,776	\$ 120,392,445	\$ 122,980,788	\$ 2,353,343	1.95%

Expenses	FY'19 Actual	FY'20 Actual	FY'21 Actual	FY'22 Adjusted Budget	FY'23 Voted Budget	\$ Inc. / (Dec.)	% Inc. / (Dec.)
General Fund	\$ 74,241,747	\$ 75,479,564	\$ 77,300,612	\$ 82,540,254	\$ 84,802,267	\$ 2,262,013	2.74%
Grant Funds	\$ 2,661,861	\$ 2,710,181	\$ 4,651,322	\$ 4,346,321	\$ 3,969,780	\$ (376,541)	-8.66%
Revolving Funds (Less Offsets)	\$ 1,550,246	\$ 1,295,032	\$ 687,331	\$ 1,235,093	\$ 1,383,939	\$ 148,846	12.05%
National School Lunch Program	\$ 1,595,166	\$ 1,279,003	\$ 810,818	\$ 1,505,812	\$ 1,550,000	\$ 44,188	2.93%
Cash Capital Funds	\$ 947,629	\$ 1,101,028	\$ 828,691	\$ 816,739	\$ 998,905	\$ 182,166	22.30%
Town of Wellesley Funds	\$ 30,219,458	\$ 29,552,755	\$ 27,513,212	\$ 29,682,252	\$ 30,275,897	\$ 593,645	2.00%
Total Expenses:	\$ 111,216,107	\$ 111,417,563	\$ 111,791,986	\$ 120,126,471	\$ 122,980,788	\$ 2,854,317	2.38%

¹ A revolving fund “Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.” Massachusetts Department of Revenue.

General Fund:

The general fund is the main contributor of funds to operate the schools. The revenue is derived from three sources: local property taxes, state education aid (Chapter 70), and budgeted offsets. The budget assumes the level funding of state education aid (Chapter 70) as these numbers are not available until late spring. The FY'23 Voted Budget reflects an increase of \$2,262,013, or 2.74% over fiscal year 2022. When health benefit changes are factored into the total, the FY'23 budget is \$84,812,267, an increase of \$2,272,013, or 2.75%.

Cash Capital Fund:

Cash capital funds are budgeted general fund revenues dedicated to smaller equipment or maintenance projects. In FY'23, the Select Board has set aside \$6.7M for all cash capital projects. The Town's budget preparation manual includes a definition that the threshold for cash capital items is \$10,000. The schools cash capital account funds new and replacement information technology. When resources allow, the district will also use cash capital funds to replace furniture, fixtures, and equipment (FF&E). This fund is described in the Financial Section under Cash Capital.

Grant Funds:

The grant fund is comprised of 2 state grants, 13 federal grants (current year and carry forward), and 2 private grants. Since March 2020, when the global pandemic closed schools across Massachusetts, the district has received several COVID-related grants. To ensure the use of these COVID related grants are maximized, the district has carefully planned the FY'23 budget and funded necessary costs related to pandemic recovery in our remaining COVID related grants. More information is available in the Financial Section under Special Revenue: Federal Grants.

Revolving Funds:

The revolving fund is comprised of 15 separate and distinct accounts including the National School Lunch Program. Each account serves a unique purpose with revenue raised and expenses made that align directly to the fund. For instance, the Athletic Revolving Fund earns revenue through gate receipts and participant fees while the expenses incurred support the cost of the Athletic Program. Each revolving fund is described in detail in the Financial Section under Special Revenue: Revolving Funds.

Town of Wellesley:

The Town of Wellesley carries several costs that directly support the schools. Municipalities can make individual decisions about where to budget these shared expenses. The school-related costs covered by the town budget include employee and retiree health insurance, non-professional staff retirement², non-capital building and grounds maintenance, principal and interest debt payments, workers' compensation, property and liability insurance, etc. In Wellesley, the budgeting for these items is consistent with other town departments including Police, Fire, and Department of Public Works. When expenses related to the schools are carried in the Town budget, the revenue and expenses are shown in the Town of Wellesley category. The town expenses are described in the Financial Section under Town of Wellesley.

Capital Fund:

In Massachusetts, school districts cannot incur debt through the issuance of bonds. Therefore, we work collaboratively with Town Departments to advocate for capital projects: building envelope and systems upgrades and replacements; building renovations and replacements; creation, maintenance, and enhancements of playing fields; lighting projects including retrofits; etc. This fund is described in the Financial Section under Town of Wellesley.

² Retirement costs for professional staff are funded through the Massachusetts Teacher's Retirement Board (MTRB) at the state level.

Special Education Stabilization Fund (Held by the Town of Wellesley):

The Municipal Modernization Bill (Section 24 of Chapter 218 of the Acts of 2016) allowed municipalities to create a Special Education Stabilization Fund as a reserve for future unbudgeted costs related to Special Education. In the 2017 Annual Town Meeting (Article 10), Wellesley residents approved the creation of this fund. Since its inception, the Town of Wellesley has appropriated funds to the stabilization fund from free cash and the re-direction of School Based Medicaid funds. The maximum fund balance by statute is 2% of Wellesley's actual Net School Spending (\$1,983,257 in FY'22). Access to the funds requires a majority vote of both the School Committee and the Select Board. Since these funds require both the Select Board and School Committees approval, the fund information is not included in the table above. The fund is described in the Financial Section under Special Revenue: Revolving Funds.

Building Projects Underway: Replace Hunnewell and Hardy Elementary Schools³



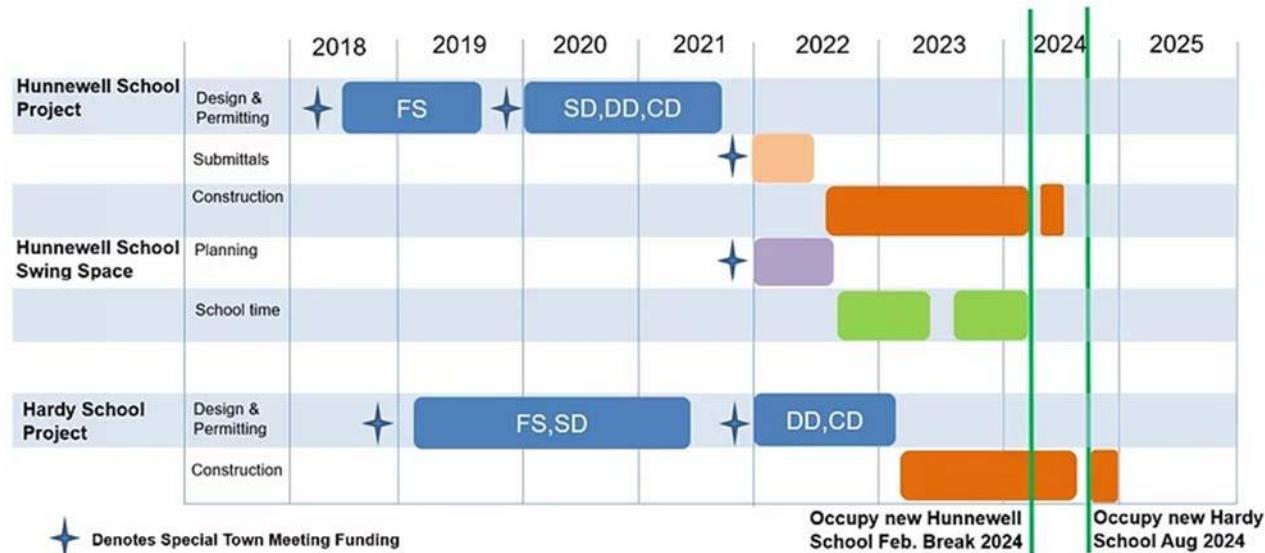
Since the late 1990s, the Town of Wellesley has steadily engaged in school projects to address aging facilities and renovate or rebuild as needed to meet the immediate and long-term educational needs of its students. The Hardy, Hunnewell, and Upham (HHU) schools are the last to address as part of the master facilities plan. Since 2012, multiple Town committees have determined that simply renovating the existing HHU schools would not be sufficient to meet educational needs and have recommended rebuilding to 21st-century standards.

With elementary enrollment in a long-term decline, currently the Town is planning to rebuild two of the three schools, the Hunnewell School, and the Hardy School, with the Upham School closing once the project is complete. The School Committee has voted to recommend rebuilding the third school when enrollment reverses trend and reaches a specific target.

While these will be two separate construction projects, they are connected in important ways -- through project oversight; by a shared project team; through a common school size; and by the need for system-wide elementary school redistricting when construction is complete and the Town consolidates from seven neighborhood schools to six. This page also includes an overview of the approval process for each school, and a look at the decline in elementary enrollment, including how the schools are monitoring long-term trends.

The School Building Committee pursued two staggered feasibility studies for the Hunnewell and Hardy/Upham School projects. The Hunnewell Elementary School project followed the Town process for a feasibility study, design, and construction project. The Massachusetts School Building Authority (MSBA) invited the Upham Elementary School project into their capital pipeline. The MSBA process has prescribed steps that control and extend the schedule when compared to a project lead in a local only process. The Hardy/Upham project followed the MSBA and Town process for a feasibility study and is currently within the Schematic Design phase while the Hunnewell project is currently in the construction bidding phase. The Hunnewell and Hardy School project timelines are outlined in this graphic (FS = Feasibility Study, SD = Schematic Design, DD = Design Documents and CD = Construction Documents):

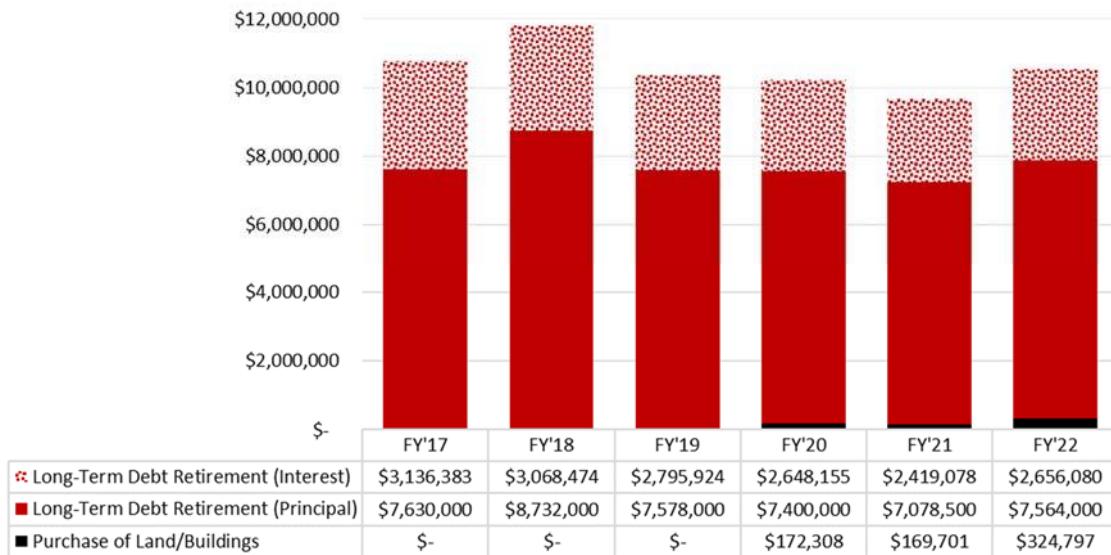
³ This section is pulled from the School's HHU website information page.



On December 7, 2021, the voters in Wellesley overwhelmingly approved both the Hunnewell and Hardy Elementary School construction projects. The Hunnewell project will begin in June 2022. This entails moving all Hunnewell students into swing space for school years 2022-2023 and 2023-2024. Each elementary narrative identifies the “swing space” staff and expenses moved out of Hunnewell and temporarily reassigned to one of the other elementary schools. Projected enrollment and the reduction of one (1) elementary school is reflected in an overall budget reduction at the Hunnewell School of \$298,935. The Hunnewell School narrative, in the Financial Section, lists the positions and expenses moved and the positions reduced due to enrollment.

Town Costs for School Debt

 Wellesley Public Schools is a department of the Town of Wellesley. As such, the district does not have the authority to tax residents or issue debt. The district collaborates with various town departments to advocate and prioritize capital related projects. Debt management falls to the Select Board who administers the Town of Wellesley’s debt policy (Approved 2/12/18). The school administration works collaboratively with the Town to prioritize needs and fund projects that benefit all Town Departments. As part of this process, the Town Finance Director recommends the source of funds to cover the voted projects based on the Town’s Financial Policies and the financial outlook. As part of the annual submission to the state, the schools report the school related debt on the end-of-year report submission. In FY’22, the principal and interest debt payments are expected to total \$10,544,877 for previously issued debt related to school projects. Below is a summary of the school related debt payments over the past six years.



Several projects are underway that will have an impact on future debt payments related to schools:

- Wellesley Middle School (Steam Pipes, Building Systems and Paving)
- Replacement of the Hunnewell Elementary School
- Replacement of the Hardy Elementary School (partially funded through the state)
- Sprague Elementary School Chiller Replacement

In addition to these new debt payments, the Town will retire older debt. Additional information on the Town's debt can be found on the Town's Website under Finance. The town expenses are described in the Financial Section under Town of Wellesley.

Fiscal Year 2023 Voted General Fund Budget



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

The FY'23 Voted Budget is \$84,802,267, an increase of \$2,262,013 or 2.74% increase without health benefits. When health benefits are included, the budget is \$84,812,267, an increase of \$2,272,013, or 2.75%.

School Committee Budget Guidelines:

The following general guidance is meant to assist the Wellesley Public Schools administration in preparing the budget for fiscal year 2023. After discussions related to the Town's financial limitations, School Committee has directed the administration to prepare two separate operating budgets. The first will represent a 2.75% increase over the FY'22 budget. The second will represent a "level service" budget. The Committee would also like to see how the district will advance its strategic priorities.

In addition, the Committee would like to see items identified in each of these budgets that are part of either pandemic recovery and/or components of the Strategic Plan.

On November 16, 2021, the School Committee voted the Operating Budget Guidance for FY'23:

The Committee will strive to develop a budget at guideline while balancing the expectations of the community to provide an educational system that meets our core values of Academic Excellence, Cooperative and Caring Relationships, Respect for Human Differences and Commitment to Community. In the creation of the FY23 budget, the Committee places priority on the following objectives:

- Expectation that pandemic recovery will continue into at least FY23.
- Highlight district-level investments in Diversity, Equity, and Inclusion.
- Meeting legal mandates.
- Supporting the achievement of our system goals, including the renewal of the WPS Strategic Plan.
- Offering appropriate general and special education programs and services and structuring the budget to insulate general education programs from the potential variability in special education expenses and revenue.
- Supporting enrollment increases and/or decreases by maintaining class size guidelines and student options accordingly.
- Providing competitive compensation and programming to support the recruitment, hiring, retention and development of quality professional and other instructional and administrative staff.
- Providing adequate supplies and equipment to support the educational program.
- Diligently searching for cost savings that can be realized without adversely affecting delivery of the educational program.
- Reducing or eliminating fees charged to families for curricular, co-curricular and extracurricular activities.

Available Revenue Based on Budget Guidelines:

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

Option 1: Joint Guidance

FY'22 Annual Town Meeting Appropriation	\$82,540,254
2.75% Increase	\$2,269,857
New Available Revenue	\$2,269,857

Option 2: Additional Guidance from School Committee

The additional guidance is for a level service budget. Due to continued enrollment reductions and projected out-of-district placement changes, the budgeted level service amount is less than the 2.75% guidance. Level service is an increase of \$1,827,405 or 2.21%. Base salary, turnover savings and salary reserve represented an increase of \$2,917,204 or 3.5%.

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

Fiscal Year	Select Board Guideline	School Committee Guideline	School Department Voted Increase (w/o Health Benefits)
2016	4.00%	4.50%	4.98%
2017	4.00%	4.00%	4.25%
2018	3.50%	4.50%	3.49%
2019	3.50%	4.00%	3.44%
2020	3.00%	3.65%	3.37%
2021	Modified 3.50% + Spec. Ed. Funding	Model 1: 3.50% Model 2: 3.50% + Spec. Ed. Model 3: 4.25% + Spec. Ed.	3.82% + Spec. Ed. = 4.86%
2022	2.50%	Model 1: 2.50% Model 2: Level Service	2.69%
2023	2.75%	Model 1: 2.75% Model 2: Level Service	2.74%

The models listed above reflect the different budget views the School Committee requested the Administration develop each year. With these guidelines in mind, the District Administrative team developed the FY'23 Administration's Request. The School Committee voted the FY'23 budget on February 8, 2022.

Budget Architecture



Historically, the budget process begins with the district's standard architecture that builds on Level Service needs with Strategic Plan and Other Critical Needs to reach a complete budget request to submit to the School Committee. Through careful financial planning, maximizing federal revenue sources, and maintaining spending restraints, the Town of Wellesley and Wellesley Public Schools are entering the fiscal year 2023 in a more favorable financial position than expected. The Town's cash reserves exceed the recommended policy guidelines and federal COVID related grants remain in place. With a more favorable financial position, the Select Board issued FY'23 budget guidelines for all Town Departments and the School Department of a 2.75% increase and a cash capital amount on the high end (6.80%) of the debt policy that reflects 6.20% to 6.80% of recurring operating revenue.

A budget is an estimate of funds needed to cover planned expenses in a fiscal year. Staffing and special education are the two segments of the budget that can have significant variability between initial budget proposal and close out of the fiscal year. The district spends significant time and effort in recruiting candidates for each position. The actual salary for the hired individual may vary from the budgeted amount. Although there is turnover throughout the year in our teaching assistants and paraprofessional positions, most teacher positions are filled and salaries known by mid-August. Therefore, a re-set to the budget in the fall is appropriate. In fiscal year 2022, this re-set was presented to the School Committee on November 9, 2021. These budget changes include personnel changes (budget versus actual); revenue assumptions based on actual receipts at the close of fiscal year 2021; and student needs, both in terms of general and special education. As part of this process, the district updated the budget across types of expenses (Salary and Other Compensation and Expenses) and across the four categories (Instruction, Administration, Operations, and Student Services). The FY'22 Adjusted Budget is the basis for building the FY'23 Voted Budget.

Significant Changes to the FY'22 Adjusted Budget



A shared understanding of the budget architecture categories is an important beginning to the budget process. The FY'23 Voted Budget was guided by these definitions:

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

Strategic Priorities: a budget that supports one of the three strategies of the district's current priorities:

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

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

Fiscal Year 2023 Voted Budget Recap:

The FY'23 Voted Budget is \$84,802,267, which represents a 2.74% increase without health benefits. The increase in health benefits is not included in the FY'23 Voted Budget figures below. When the proposed health benefit cost is applied to the FY'23 Voted Budget amount, the increase is \$84,812,267 or 2.75%.

Below is a summary of the FY'23 Voted Budget by functional category:

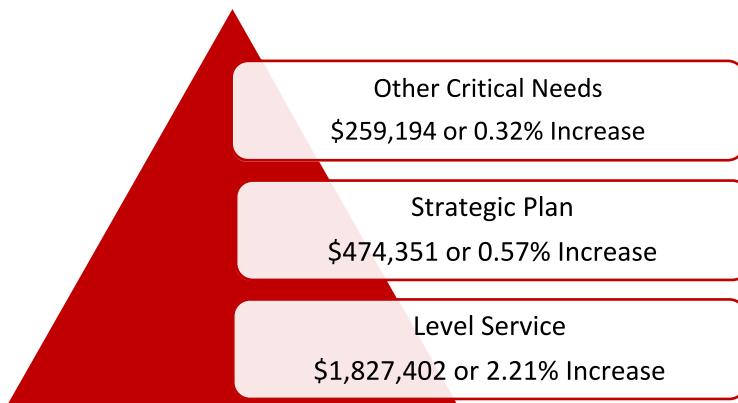
Category	Salary and Other Comp.	Expenses	FY'23 Voted Budget	Variance FY23-FY22	% of Budget
320 Instruction	\$53,022,149	\$2,506,530	\$55,528,679	\$1,928,062	65.48%
330 Administration	\$1,335,162	\$245,911	\$1,581,073	\$20,714	1.86%
340 Operations	\$1,647,937	\$1,757,524	\$3,405,461	\$187,227	4.02%
360 Student Services	<u>\$19,212,183</u>	<u>\$5,074,870</u>	<u>\$24,287,053</u>	<u>\$126,011</u>	28.64%
FY'23 Voted Budget	\$75,217,432	\$9,584,835	\$84,802,267	\$2,262,013	

Health Benefit Impact: **\$10,000**

Below is a summary of the FY'23 Voted Budget by service level:

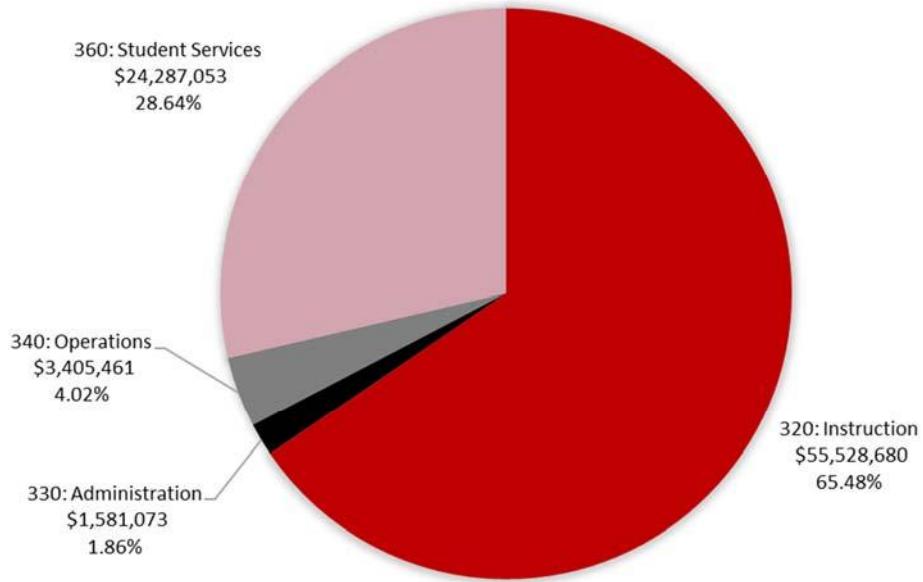
Category	Salary and Other Comp.	Expenses	FY'23 Total Voted Bud.	% Incr.	Cum. % Incr.
Adjusted Budget	\$72,959,489	\$9,580,765	\$82,540,254		
Hunnewell Swing Space/Enr.	(\$298,935)	\$0	(\$298,935)	(0.36%)	(0.36%)
Level Service	\$1,916,341	(\$88,938)	\$1,827,403	2.21%	1.85%
Strategic Plan	\$394,343	\$80,008	\$474,351	0.57%	2.42%
Other Critical Needs	<u>\$246,194</u>	<u>\$13,000</u>	<u>\$259,194</u>	0.32%	2.74%
FY'23 Total Request	\$75,217,432	\$9,584,835	\$84,802,267	2.74%	2.74%

Health Benefit Impact: **\$10,000**



The Hunnewell Swing Space adjustments are not included in the figures above and are included in the proceeding table. The Student Services and Instruction areas of the budget account for 94.12% of the total budget. The chart below breaks the FY'23 Voted Budget into the four categories (320: Instruction, 330: Administration, 340: Operations, and 360: Student Services). All FY'23 Voted Budget changes are further classified as Level Service, Strategic Plan, or Other Critical Needs. A summary of all changes is listed in the Financial Section in each school narrative.

Below is a summary of the FY'23 Voted Budget by category and a summary of the types of expenses included in each category:



Instruction (320 code) accounts for 65.48% of the total budget. This category represents the core educational services provided to students in the general education area. Departmental budgets for core academic areas (math, science, etc.) and specials (art, music, etc.) are included in this category. Other categories of expenses include educational technology, English language learner, after school activities, intramural sports, athletics, and guidance.

Administration (330 code) accounts for 1.86% of the total budget. This category includes district administration costs including the Superintendent's Office, Teaching and Learning, professional development (workshops and conferences), and human resources and recruitment.

Operations (340 code) accounts for 4.02% of the total budget. This category includes network and computer technology, business office, information management, utilities, production center, McKinney Vento program transportation, and in-district transportation.

Student Services (360 code) accounts for 28.64% of the total budget. This category includes inclusion services, in and out-of-district transportation, and out-of-district educational placements.

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

By Type and Category	FY'19 Expended	FY'20 Expended	FY'21 Expended	FY'22 Adjusted Budget FTE	FY'23 Voted Budget FTE	\$ Variance (FY'23-FY'22)	FTE Variance (FY'23-FY'22)	% Inc.
Salary and Other Compensation								
320: Instruction	\$46,475,480	\$48,035,418	\$48,989,457	\$51,246,293	509.68	\$53,022,149	514.15	\$1,775,856 4.47
330: Administration	\$1,042,102	\$1,154,016	\$1,241,044	\$1,314,449	11.00	\$1,335,162	11.00	\$20,714 0.00
340: Operations	\$1,539,041	\$1,517,046	\$1,568,361	\$1,622,702	18.10	\$1,647,937	18.10	\$25,236 0.00
360: Student Services	\$16,749,799	\$17,131,218	\$17,518,731	\$18,776,046	288.15	\$19,212,183	289.17	\$436,138 1.02
Salary and Other Compensation Total	\$65,806,423	\$67,837,697	\$69,317,593	\$72,959,489	826.93	\$75,217,432	832.42	\$2,257,943 5.49
Expenses								
320: Instruction	\$1,783,941	\$1,602,955	\$1,528,865	\$2,354,324	0.00	\$2,506,530	0.00	\$152,206 0.00
330: Administration	\$138,364	\$128,403	\$481,405	\$245,911		\$245,911	0.00	\$0 0.00
340: Operations	\$1,109,274	\$1,060,765	\$1,550,814	\$1,595,533	0.00	\$1,757,524	0.00	\$161,991 0.00
360: Student Services	\$5,403,746	\$4,849,744	\$4,421,935	\$5,384,997		\$5,074,870	0.00	(\$310,127) 0.00
Expenses Total	\$8,435,325	\$7,641,866	\$7,983,019	\$9,580,765	0.00	\$9,584,835	0.00	\$4,070 0.00
FY'23 Voted Budget	\$74,241,747	\$75,479,564	\$77,300,612	\$82,540,254	826.93	\$84,802,267	832.42	\$2,262,013 5.49
Health Benefits					\$ 10,000			
FY'23 Voted Budget With Health Benefits					\$ 84,812,267	832.42	\$ 2,272,013	2.75%
FY'23 Voted Budget Without Health Benefits					\$ 84,802,267	832.42	\$ 2,262,013	2.74%

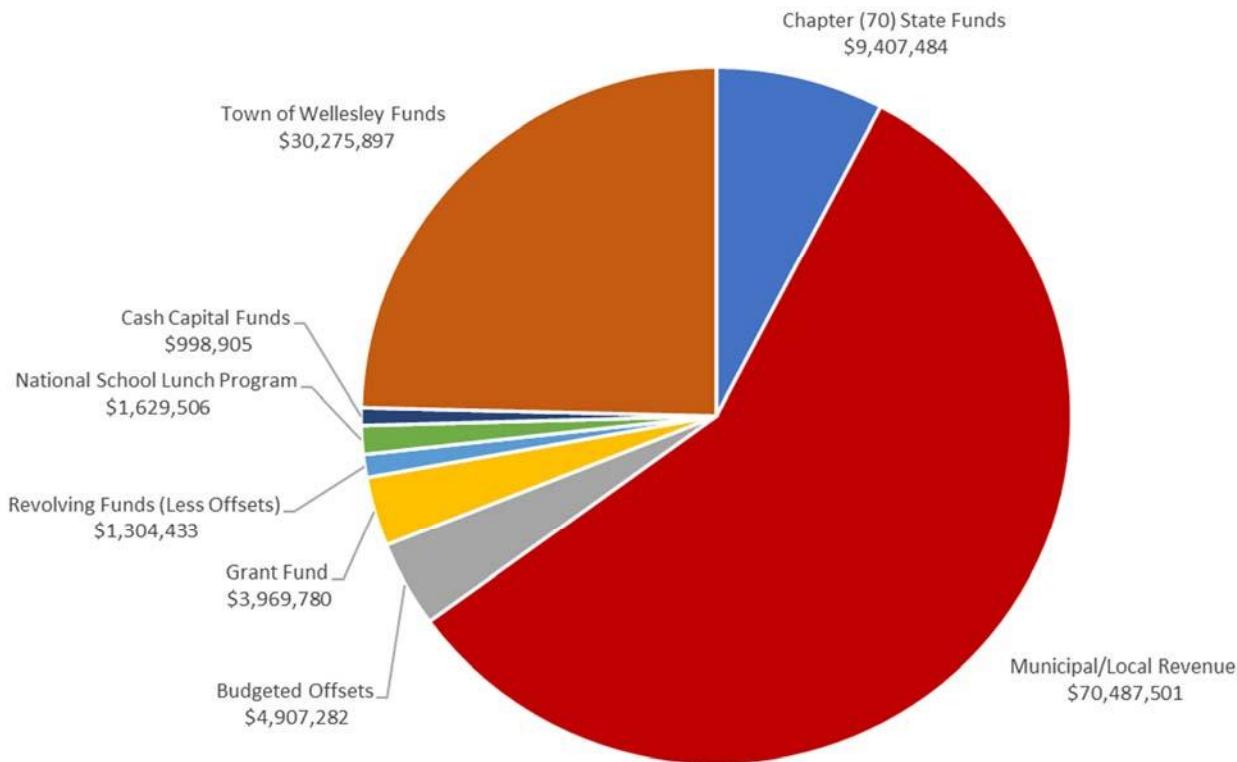
As the table above shows, salary and benefits accounts for 88.70% of the total budget. Education is a staff dependent profession. Therefore, staffing changes year-to-year are not uncommon. As a municipal school district, the Town carries employee benefit costs (health insurance, retirement, etc.) for benefit-eligible school employees in their budget. As with prior years, the district has included the initial year of health benefit costs of proposed staffing changes within the Select Board and School Committee guidelines. For planning purposes, the Town has provided us the following guidelines:

- Professional staff member: Add or subtract \$20,000 per 0.50 FTE or greater changed; and
- Teaching assistants and paraprofessional staff members: Add or subtract \$7,500 per 0.50 FTE or greater changed.

The figures above include an estimated benefit impact of \$10,000. All five collective bargaining agreements expire on June 30, 2021. The district has budgeted a reserve for anticipated collective bargaining expenses.

Revenue Summary:

As a municipal school district, the main source of revenue for the operation of the Wellesley Public Schools is local property taxes and other municipal revenues. Other revenue sources include state education aid, commonly referred to as Chapter 70; fees and tuition collections applied as offsets to the general fund; and grant awards including donations. For budgeting purposes, the district has assumed level funding of Chapter 70 aid. Below is a summary of revenue sources to support the Wellesley Public Schools in FY'23:



Expected changes in revenue for fiscal year 2023 include the following:

- Federal and state grant revenue is expected to decrease by \$376,541. The district was awarded several COVID grants to cover unbudgeted and unexpected pandemic related costs. These revenue sources are not expected to be available next year.
- We anticipate fully expending the current year Circuit Breaker revenue resulting in no expected carry-forward revenue available for FY'23. In projecting FY'23 Circuit Breaker receipts, we are assuming a 75% reimbursement rate which results in a net reduction of revenue in FY'23 of \$119,295.

Although Wellesley received \$14.2M in Circuit Breaker, budgeted offsets, and Chapter 70 funds in fiscal year 2022; the district relies on local revenue, mainly property taxes, to fund the Wellesley Public Schools. Below is the expected growth of the municipal contribution to the schools:

- FY'22 Municipal Contribution: \$68,226,514
- FY'23 Estimated Municipal Contribution: \$70,487,501

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

Proposed Tuition/Fee Changes:

The FY'23 Voted Budget includes a proposal for the following tuition/fee changes:

1. The budget includes the elimination of visual art and student activity fees. In addition, the bus fee for Grades 7-12 and student living less than 2 miles from their neighborhood school in Grades Kindergarten through Grade 6 is reduced from \$521 to \$500/year.
2. Increase the Instrumentals and Vocal Extension Program (IVEP) participation rate by \$2/hour to \$65/hour. Instructor rates would increase by \$1/hour to \$60/hour to maintain competitiveness with neighboring communities.

What is a Budgeted Offset?

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

Without the use of budget offsets, program expenses would be included in the budget of two separate funds making it difficult to see the full expense of a program. In the example of pre-school, the use of program fees covers the cost of staff in the amount of \$450,000 (offset amount).

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

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

All other revolving accounts are a mix of budgeted offset and direct charge to the revolving fund. It is important to note that all budgeted offset amounts are included in the revolving fund revenue estimates for FY'22 and FY'23.

Budget Forecast

Although the forecast may change based on the district priorities and student needs, all known and anticipated changes are included in the forecast. The table reflects actual spending for the past three fiscal years; budget estimates for the current year (FY'22 Adjusted Budget); projected expenses for the FY'23 Voted Budget; and three future fiscal years. The forecast includes both revenue and expense assumptions that are detailed below.



Revenue	FY'19 Actual	FY'20 Actual	FY'21 Actual	FY'22 Adjusted Budget	FY'23 Voted Budget	FY'24 Forecast	FY'25 Forecast	FY'26 Forecast
General Fund	\$ 74,428,918	\$ 76,855,786	\$ 80,702,151	\$ 82,540,254	\$ 84,802,267	\$ 86,445,379	\$ 88,072,234	\$ 89,791,121
Chapter (70) State Funds	\$ 8,955,295	\$ 9,273,504	\$ 9,273,504	\$ 9,407,484	\$ 9,407,484	\$ 9,407,484	\$ 9,407,484	\$ 9,407,484
Municipal/Local Revenue	\$ 61,113,091	\$ 62,583,979	\$ 66,830,193	\$ 68,226,514	\$ 70,487,501	\$ 72,249,689	\$ 74,055,931	\$ 75,907,329
Budgeted Offsets	\$ 4,360,532	\$ 4,998,303	\$ 4,598,454	\$ 4,906,256	\$ 4,907,282	\$ 4,788,207	\$ 4,608,819	\$ 4,476,308
Grant Fund	\$ 2,661,861	\$ 2,710,448	\$ 4,651,939	\$ 4,346,321	\$ 3,969,780	\$ 2,987,206	\$ 2,987,275	\$ 2,987,343
Revolving Funds (Less Offsets)	\$ 2,113,799	\$ 921,852	\$ 705,365	\$ 1,493,402	\$ 1,304,433	\$ 1,485,092	\$ 1,485,092	\$ 1,489,592
National School Lunch Program	\$ 1,782,453	\$ 1,236,118	\$ 485,418	\$ 1,513,477	\$ 1,629,506	\$ 1,653,949	\$ 1,678,758	\$ 1,703,939
Cash Capital Funds	\$ 947,629	\$ 1,101,028	\$ 828,691	\$ 816,739	\$ 998,905	\$ 1,100,000	\$ 1,100,000	\$ 1,000,000
Town of Wellesley Funds	\$ 30,219,458	\$ 29,552,755	\$ 27,513,212	\$ 29,682,252	\$ 30,275,897	\$ 30,881,415	\$ 31,499,043	\$ 32,129,024
Total Revenue:	\$ 112,154,118	\$ 112,377,987	\$ 114,886,776	\$ 120,392,445	\$ 122,980,788	\$ 124,553,041	\$ 126,822,402	\$ 129,101,020
Expenses	FY'19 Actual	FY'20 Actual	FY'21 Actual	FY'22 Adjusted Budget	FY'23 Voted Budget	FY'24 Forecast	FY'25 Forecast	FY'26 Forecast
General Fund	\$ 74,241,747	\$ 75,479,564	\$ 77,300,612	\$ 82,540,254	\$ 84,802,267	\$ 86,497,519	\$ 89,459,745	\$ 90,732,618
Grant Fund	\$ 2,661,861	\$ 2,710,181	\$ 4,651,322	\$ 4,346,321	\$ 3,969,780	\$ 2,987,206	\$ 2,987,275	\$ 2,987,343
Revolving Funds (Less Offsets)	\$ 1,640,142	\$ 1,384,928	\$ 787,270	\$ 1,324,989	\$ 1,383,939	\$ 1,442,307	\$ 1,444,494	\$ 1,446,725
National School Lunch Program	\$ 1,595,166	\$ 1,279,003	\$ 810,818	\$ 1,505,812	\$ 1,550,000	\$ 1,604,250	\$ 1,660,399	\$ 1,718,513
Cash Capital Funds	\$ 947,629	\$ 1,101,028	\$ 828,691	\$ 816,739	\$ 998,905	\$ 1,373,083	\$ 1,247,842	\$ 1,023,140
Town of Wellesley Funds	\$ 30,219,458	\$ 29,552,755	\$ 27,513,212	\$ 29,682,252	\$ 30,275,897	\$ 30,881,415	\$ 31,499,043	\$ 32,129,024
Total Expenses:	\$ 111,306,003	\$ 111,507,459	\$ 111,891,925	\$ 120,216,367	\$ 122,980,788	\$ 124,785,780	\$ 128,298,798	\$ 130,037,363
Surplus / (Deficit):	\$ 848,115	\$ 870,528	\$ 2,994,851	\$ 176,078	\$ -	\$ (232,739)	\$ (1,476,396)	\$ (936,343)

When the Operating Budget is isolated in the forecast, the projected deficits are:

FY'24: (\$52,140) FY'25: (\$1,387,511) FY'26: (\$941,497)

The FY'25 increase in projected expenses is related to the loss of COVID related federal grants and the potential inclusion of those positions in the Operating Budget. Below is a brief description of the considerations used in developing the projection.

Category	Forecast Considerations
<i>General Fund</i>	
Revenue	State revenue level, local revenue 2.5% annual increase, continued fee reductions
Expense	Enrollment projections, expected loss of federal funds, student service contractual incr.
<i>Grant Funds</i>	
Revenue	Loss of COVID funds, no year-end carry forward projected
Expense	Continued funding of current non-COVID grants (Title grants, IDEA grant, etc.)
<i>Revolving Funds</i>	
Revenue	No fee increases
Expense	Estimates based on each program
<i>NSLP</i>	
Revenue	Increased participation, rebound of catering and a la carte sales, no fee changes
Expense	Continued use of non-GMO and organic products
<i>Cash Capital</i>	
Revenue	Consistent \$1.1M in funding
Expense	Projection based on current replacement schedule
<i>Town of Wellesley</i>	
Revenue	Annual 2% increase
Expense	Annual 2% increase

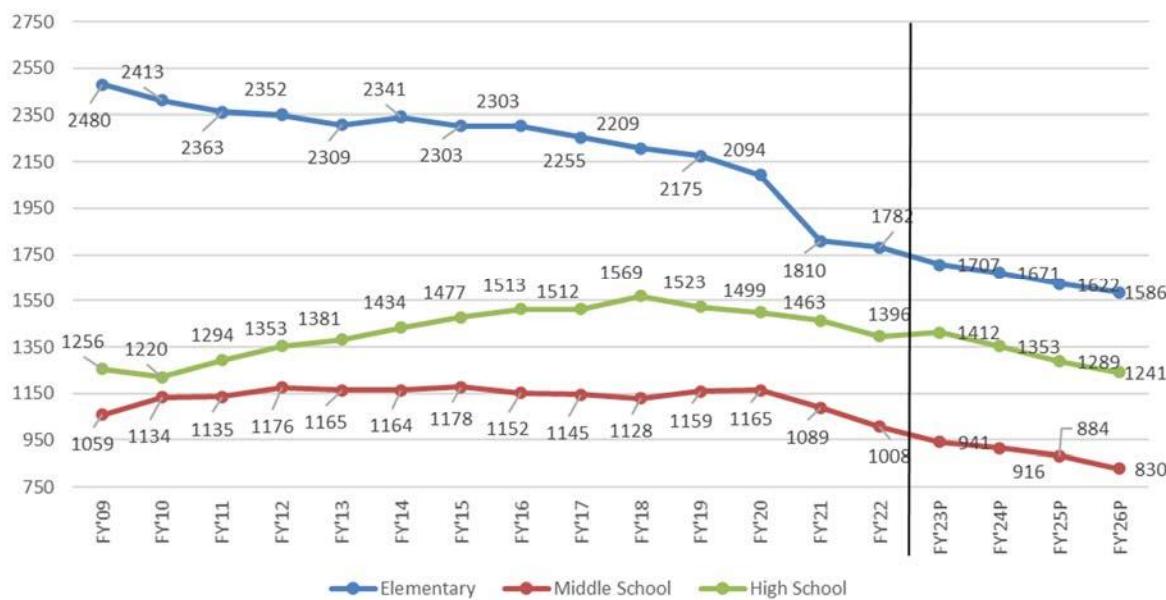
The budget forecast is described in more detail in the Financial Section.

Student Enrollment and Projection



Wellesley Public Schools reports student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times a year: October 1, March 1, and Year End. The October 1 numbers are used to determine staffing for the Voted Budget on an annual basis. Wellesley utilizes the cohort survival method, a commonly used projection methodology among school districts throughout the country. The table below reflects Kindergarten through Grade 12 enrollments.

Wellesley Public Schools Historical Enrollment by Level



The historical grade-to-grade transition data, as well as the projected enrollment by grade through school year 2025-2026 is included in the Appendix B: Enrollment section of the budget.

Staff Resources



Development of the salary budget is the most complex part of constructing the FY'23 budget. The process begins in the fall with the approval of the FY'22 Adjusted Budget. This process realigns the budgeted salary lines, and associated full-time equivalents (FTEs), to mirror current staffing levels.

Staff who are on a partial or full leave in FY'22 are assumed to return to their previous positions. This creates a bumping of individuals across multiple accounts. Bargaining unit employees who are not on the maximum step in their respective salary tables are advanced a step. As part of the Wellesley Educator Association (WEA) agreement, teachers can move a lane within their salary table with the attainment of a new degree or the accumulation of graduate credits. Notification of a potential lane movement in the FY'23 budget year was November 1, 2021. Since not all members who notify the Superintendent's Office achieve the goal in the upcoming year, the district has set aside funds in a similar means to prior years – approximately 85% of the total requests.

Staff turnover often results in a cost savings. Most employees who retire are at the top of the salary table. With a hiring target of a master's level with eight (8) years of teaching experience, the turnover savings for the replacement of one educator can result in a savings of approximately \$35K. The turnover savings for instructional assistants and paraprofessionals is much less, approximately \$5K per employee. The budgeted turnover savings in FY'22 was \$650K. The FY'23 Voted Budget includes a projected turnover savings of \$650K.

The elementary enrollment continues to decline, thus, the projected enrollment by geographical area indicates the need to reduce seven sections in the FY'23 Voted Budget. This decision is based on the projected enrollment by grade and the School Committee's guidelines for class size. With the expected reduction of 51 students in Grade 8, the budget includes the reduction of one-half a Grade 8 Team. Below is a table outlining the changes in enrollment, related sections and their impact on full-time equivalents and related costs:

Grade	FY'23 Projected Enrollment Change	FY'23 Projected Section Change	FY'23 Full Time Equivalent (FTE) Impact	FY'23 Salary Cost/(Savings)	FY'23 Health Cost/(Savings)
Kindergarten	28 Down	1 Less Section	-2.00 FTE	(\$103,379)	(\$27,500)
Grade 1	39 Up	2 More Sections	+2.00 FTE	\$152,508	\$40,000
Grade 2	28 Down	2 Less Sections	-2.00 FTE	(\$152,508)	(\$40,000)
Grade 3	25 Down	4 Less Sections	-4.00 FTE	(\$305,016)	(\$40,000)
Grade 4	21 Down	No Change			
Grade 5	11 Down	2 Less Sections	-2.00 FTE	(\$152,508)	(\$40,000)
Grade 6	1 Up	No Change			
Grade 7	16 Down	No Change			
Grade 8	51 Down	1 Half Team	-2.00 FTE	(\$152,508)	(\$40,000)
Grade 9	16 Up				
Grade 10	15 Down				
Grade 11	10 Down				
Grade 12	25 Up				
TOTAL	126 Down		-10.00 FTE	(\$713,411)	(\$147,500)

Full-Time Equivalents (FTEs) Changes Reflected in the FY'23 Voted Budget:

As enrollment continues to decline, there is greater clarity sought around the full-time equivalents (FTEs) and related headcount for Wellesley Public Schools. In Appendix A: Salary Projection Development, we have provided greater detail around the FY'23 voted staffing changes (FTE and headcount). Below is a summary of the data:

Architecture Level	General Fund		Grant Funds		Revolving Funds	
	FTE	Headcount	FTE	Headcount	FTE	Headcount
FY'22 Base	826.93	838.00	39.41	37.00	2.50	2.00
Enrollment Changes	(10.28)	(11.00)	(1.00)	(1.00)	0.00	0.00
Hunnewell Swing Space / Enroll.	(5.83)	(6.00)	0.00	0.00	0.00	0.00
Level Service	11.50	11.00	(0.22)	0.00	(0.10)	0.00
Strategic Plan	2.50	3.00	5.40	6.00	0.00	0.00
Other Critical Needs	7.60	9.00	0.00	0.00	0.00	0.00
FY'23 Voted Budget	832.42	844.00	43.59	42.00	2.40	2.00
<i>Increase/(Decrease)</i>	<i>5.49</i>	<i>6.00</i>	<i>4.18</i>	<i>5.00</i>	<i>(0.10)</i>	<i>0.00</i>

The FY'23 Voted Budget results in an overall FTE change of 9.57 FTEs and a headcount change of 11. The most significant impact is a result of the district creating eleven (11) permanent substitute positions. Substitute

teachers are not normally included in the FTE or headcount as they are temporary personnel. By creating permanent substitutes, we have included these 11 positions in both counts. Wellesley, like many other communities, have been unable to attract a pool of qualified candidates to cover the staff absences on a consistent basis. In FY'22, Wellesley increased the daily rate for substitutes, but this has not resulted in a higher fill rate for vacancies. In speaking with neighboring communities, they have found permanent substitutes have been beneficial. By providing a competitive daily rate, a guaranteed number of workdays, and a benefit eligible position; we believe we will attract and retain a pool of qualified, permanent substitutes. If we removed the permanent substitutes from the calculations above, the FTE change would be -5.51 FTEs and a -5.0 headcount.

Property Taxes



Wellesley relies heavily on local revenue sources to fund the public schools. In 1980, a ballot initiative in Massachusetts to limit the growth of local property taxes passed. This law, referred to as Proposition 2 1/2⁴, went into effect in 1982. Essentially, the personal property tax may not increase more than 2.5% of the prior year's levy limit, plus new growth and any overrides or exclusions. A community may vote to allow for a Proposition 2 1/2 override vote to permanently increase the tax burden. Below is a table showing the historical property valuations and tax rates:

Category	FY'17	FY'18	FY'19	FY'20	FY'21
Population ⁵	28,872	29,000	29,000	29,000	29,673
Number of Voters ⁶	16,940	16,325	16,940	16,194	17,208
Valuation of Residential	\$9,721,777,000	\$9,935,541,000	\$10,654,218,000	\$10,908,678,000	\$11,072,021,000
Valuation of Commercial	\$1,309,028,000	\$1,318,844,000	\$1,406,187,000	\$1,490,134,000	\$1,494,659,000
Valuation of Industrial	\$7,801,000	\$7,330,000	\$8,593,000	\$6,543,000	\$6,543,000
Valuation of Pers. Prop.	<u>\$115,324,400</u>	<u>\$115,824,600</u>	<u>\$122,039,081</u>	<u>\$128,979,400</u>	<u>\$142,724,500</u>
Total Assessed Valuation	\$11,153,930,400	\$11,377,539,600	\$12,191,037,081	\$12,534,334,400	\$12,715,947,500
Res. Tax Rate/\$1,000 Valuation	\$11.79	\$11.95	\$11.57	\$11.56	\$11.75

Wellesley has one tax rate for all classifications: residential, commercial, industrial, and personal property. With the single-family home values increasing, the FY'22 tax rate will be reduced to \$11.68/\$1,000 valuation. According to the Massachusetts Department of Revenue, Division of Local Services, the property tax is "an assessment on the ownership of real and personal property. An owner's property tax is based on the assessment, which is the full and fair cash value of the property."⁷ Tax collection rates are over 99% for the past five years. The tax impact of schools is described in more detail in the Informational Section.

⁴ Massachusetts General Law Ch. 59 § 21C

⁵ Massachusetts Department of Revenue, Division of Local Services

⁶ Town of Wellesley, Town Clerk.

⁷ <https://www.mass.gov/guides/massachusetts-municipal-property-taxes>

Comparable Community Data



Wellesley Public Schools has, like many other public schools, emphasized the use of data to drive decision-making.

Per Pupil Expenditure (In-District Only):

The Per Pupil Expenditure (PPE) is calculated for each district based on the submission of the data contained in the End-of-Year (EOY) report. Below is a comparison of per-pupil expenditure amounts for the past five years for our comparable communities.

FY'20			FY'16		FY'17		FY'18		FY'19		FY'20	
Grades	Enr.	District	PPE	Table Rank								
pk-12	4,717	Belmont	\$11,951	16	\$12,141	16	\$12,736	16	\$13,379	16	\$13,843	16
pk-12	7,830	Brookline	\$18,376	5	\$18,981	5	\$19,474	4	\$19,818	7	\$20,587	4
pk-8	602	Carlisle	\$19,054	4	\$19,757	4	\$19,308	5	\$20,561	4	\$19,637	9
pk-8	2,105	Concord	\$18,011	6	\$18,187	7	\$18,789	8	\$20,085	6	\$20,462	5
9-12	1,281	Concord Carlisle	\$19,091	3	\$20,069	3	\$20,293	3	\$21,141	3	\$21,291	3
pk-12	7,212	Lexington	\$16,940	10	\$17,269	11	\$17,759	11	\$17,340	12	\$18,363	11
pk-8	1,132	Lincoln	\$20,964	2	\$21,775	2	\$22,401	2	\$23,092	2	\$25,024	2
9-12	1,509	Lincoln Sudbury	\$16,679	11	\$17,984	8	\$18,876	7	\$20,425	5	\$19,927	7
pk-12	5,510	Natick	\$13,197	14	\$14,406	14	\$15,366	14	\$15,192	14	\$15,471	14
pk-12	5,728	Needham	\$15,619	12	\$16,405	12	\$17,212	12	\$17,882	11	\$18,164	12
pk-12	12,806	Newton	\$17,872	7	\$17,944	9	\$18,458	9	\$19,297	9	\$19,863	8
pk-8	2,667	Sudbury	\$14,861	13	\$15,047	13	\$15,943	13	\$16,347	13	\$17,244	13
pk-12	2,729	Wayland	\$16,948	9	\$17,695	10	\$18,107	10	\$18,726	10	\$18,944	10
pk-12	4,882	Wellesley	\$17,406	8	\$18,480	6	\$19,100	6	\$19,734	8	\$20,053	6
pk-12	2,042	Weston	\$22,870	1	\$23,469	1	\$24,506	1	\$24,972	1	\$25,949	1
pk-12	4,685	Winchester	\$12,653	15	\$12,894	15	\$13,451	15	\$14,012	15	\$14,559	15
<i>State Average⁸</i>			14,970		\$15,349		\$15,952		\$16,576		\$16,963	

As this table indicates, the PPE for Wellesley is consistently in the top half of our comparable communities. These costs are driven by a competitive salary for all staff; a broad range of course offerings to support all students; successful in-district special education programs across the age 3-22 continuum; and collaboration with the Town on joint services. The rank shown above is based on the table data not statewide data. The Comparable Community Data is described in more detail in the Informational Section.

Additional comparable data can be found in other data sources, included but not limited to:

- Massachusetts Department of Elementary and Secondary Education (MA DESE)
 - Spending Comparisons: <https://www.doe.mass.edu/finance/statistics/>
 - Chapter 70 Program: <https://www.doe.mass.edu/finance/chapter70/default.html>
 - Circuit Breaker: <https://www.doe.mass.edu/finance/circuitbreaker/default.html>
 - Data and Accountability Data: <https://www.doe.mass.edu/DataAccountability.html>
- Clear Gov:
 - <https://cleargov.com/massachusetts/school/wellesley>
- Massachusetts Department of Revenue, Division of Local Services
 - <https://www.mass.gov/orgs/division-of-local-services>

⁸ Source: Massachusetts Department of Elementary and Secondary Education (MA DESE) web site.