

**Bill Taffel Questions:**

1420 HUMAN RESOURCES – COMPENSATION RESERVE

The increase of \$83,000 in the compensation reserve line item for FY14 is due to the fact that many more employees have unsettled contracts for FY14 than were unsettled for the FY13 budget. As of October 2012 when the FY14 budget preparation began, only the WEA – Unit A (Teachers) contract was settled for FY14. The line items for Unit A members are therefore based on the settled contract terms for FY14. Step increases for all other bargaining groups are included in the detailed line items in the FY14 spreadsheets; however, the line items do not include COLA or other potential increases. This estimate is maintained in the compensation reserve line.

The unsettled contracts as of October 2012 are listed below:

WEA – Unit B, C, E, G  
Custodians/Maintenance  
School Office Administrative Assistants  
Central Office Administrative Support Staff  
Academic Tutors  
All exempt staff

2305 CLASSROOM TEACHERS

2310 TEACHER SPECIALISTS

2320 MEDICAL/THERAPEUTIC SERVICES

2800 PSYCHOLOGICAL SERVICES

At their 12/17/12 meeting, the School Committee approved budget transfers for FY13 that changed several of the state function totals that form the base year for this budget variance analysis. Please see the attached memo to the School Committee dated 12-11-12 "Revised FY14 Carry forward Budget" for details on the revised totals and function variances. Please also refer to the memo to the School Committee dated 12-11-12 "FY13 Budget transfers" for an explanation of the transfers that were made between state functions in FY13.

There are a great number of personnel changes in the School Department from year-to-year and within a given year, due to retirements, resignations, transfers between schools to address student needs, etc. No new positions for FY14 are included in the carry forward budget - the FY14 budget is built based on the staff that is in place in FY13 at the time of the budget preparation (October 2012 in this case).

A summary of the FTE's for the School Department from FY10 to FY14 budget is attached, showing the breakdown of FTE's by state function and by funding source. This schedule shows that the total number of FTE's in the portion of the School Budget that is funded by the Town appropriation is the same in the FY14 carry forward budget as in place in FY13. An additional 9.3 FTE's for FY14 are requested by the Superintendent, and these are shown separately at the bottom of the FY14 column.

### 2325 TEACHER SUBSTITUTES

The \$300,000 for long-term LOA subs that is estimated for FY14 is based on the trend that we have seen in recent years' actual expenditures. In FY11, we expended \$233,000 on LOA subs, and in FY12 the figure was \$270,000. The \$235,000 that was budgeted for FY13 was based on the FY11 actual expenditure; however we expect that this account will be in a deficit position at the end of FY13 since as of Dec 20th we have expended \$160,000, or 68% of the budget, covering only one third of the school year. We believe that, based on the demographics of our staff, we will have the same number of leaves if not more next year, and we have increased the budget for LOA sub coverage to \$300,000 for FY14.

### 2330 INSTRUCTIONAL ASSISTANTS

Please refer to the FTE chart for this state function, which shows that the number of instructional support positions in the FY14 carry forward budget for FY14 is the same as are in place in FY13. Many of the Special Ed support staff positions move each year to different buildings, so it is best to compare these costs on a Systemwide basis. The overall increase in Function 2330 from FY13 to FY14 Carry forward Budget is \$69,513, or 3.0%, which primarily results from personnel changes and step increases.

### 3300 TRANSPORTATION

The increase of \$164,810 in the line item for regular day transportation and \$12,460 for the mid-day kindergarten bus is based on the best information we have at present related to the bus contract - that is the prices for option year 5 of the contract. We are also paying a supplement for one additional bus at the high school due to the number of riders there, and this is expected to continue for FY14 because of the high enrollment. We reduced the fee offset by \$20,000 because overall paid ridership dropped in FY13, resulting in less revenue, and at this point we have not made plans to raise the bus fee. We will investigate whether bidding the contract again for FY14 rather than exercising option year 5 would provide the same level of service at a lower cost.

The increases in the Special Ed transportation are due primarily to the fact that we have needed to add bus monitors on several runs in recent years, and we have had to contract out some of the service to another entity where we could not accommodate particular routes within our existing infrastructure. We will be investigating whether it would be preferable going forward to buy/lease another vehicle or two and add staff to handle these routes ourselves.

### 9000 TUITIONS

Please see the information related to tuitions and the Circuit Breaker account that has been distributed as a response to other committee members' questions. The estimate for Special Ed tuitions is based on the needs of our current student population, and we do take the Circuit Breaker funds into account when we build the budget each year. We have until now been able to carryover most of the receipts from a given year to be used as a budget offset in the following year, thus affording us a bit of certainty in a very uncertain segment of our budget. The legislation allows us to do this as long as all receipts are expended by the end of the following year.

EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools

CHRISTINE FRANCIS, Ed.D.  
Assistant Superintendent of  
Curriculum & Instruction



COURTNEY MULLER  
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## Westford Public Schools

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Date: December 11, 2012

To: School Committee  
From: Kathy Auth

RE: Revised FY14 Carry Forward Budget Summary and Recap (assumes FY13 transfers are approved)

I have revised the FY14 Carry Forward Budget Summary by State Function to take into account the FY13 budget transfers that have been separately presented for your approval. I have highlighted the 10 state functions that are affected by the transfers so that you can see the changes more easily. You will note that many of the variances between the FY13 budget and the FY14 budget in individual state functions are much more reasonable once these FY13 transfer adjustments have been made. Of course, this is not final until you approve the transfers, but I modified the schedule to show the result in advance of your vote.

I have also attached a schedule that lists the major adjustments that have been included in the FY14 Carry Forward Budget. These adjustments have been made to reflect contractual increases and other changes that are necessary to provide level services in FY14.

WESTFORD PUBLIC SCHOOLS  
SUMMARY BY STATE FUNCTION  
CARRY FORWARD FY14 BUDGET  
dated 11-14-2012

Assumes that SC approves FY13 budget transfers.  
Highlighted functions are those that include transfers

STATE FUNC	DESCRIPTION	FY13 Town Approp	FY14 Carryforward	Variance	%	Comments
1110	SCHOOL COMMITTEE	7,430	7,930	500	6.7	
1210	SUPERINTENDENT	281,030	279,830	(1,200)	(0.4)	
1220	ASSISTANT SUPERINTENDENT	187,005	189,780	2,775	1.5	
1410	BUSINESS OFFICE	393,916	398,095	4,179	1.1	
1420	HUMAN RESOURCES & BENEFITS	131,208	136,428	5,220	4.0	
1420	COMPENSATION RESERVE	18,000	101,000	83,000		estimates for unsettled contracts
1430	LEGAL SERVICES	61,382	61,382	-	-	
1450	SWIDE INFO MGMT/ TECHNOLOGY	263,907	276,507	12,600	4.8	TeachPoint license added for FY14, Munis increase
2110	CURRICULUM DIRECTORS	286,001	287,101	1,100	0.4	
2210	SCHOOL LEADERSHIP / BLDG LEVEL	2,517,890	2,512,314	(5,576)	(0.2)	staff turnover diffs
2250	NON - INSTRUCTIONAL BLDG TECH	14,500	16,000	1,500	10.3	Library circulation support license increase
2305	CLASSROOM TEACHERS	21,352,217	21,791,388	439,171	2.1	net incr from steps, cola, column changes, staff turnover
2310	TEACHER SPECIALISTS	3,399,450	3,476,541	77,091	2.3	net incr from steps, cola, column changes, staff turnover
2315	INSTR COORD / TEAM LEADERS	463,918	480,204	16,286	3.5	net incr from steps, staff turnover, stipends, extra days
2320	MEDICAL / THERAPEUTIC SERVICES	876,156	893,297	17,141	2.0	net incr from steps, cola, column changes, staff turnover
2325	TEACHER SUBSTITUTES	487,977	553,677	65,700	13.5	increased LOA sub estimate based on FY12 actual
2330	INSTRUCTIONAL ASSISTANTS	2,283,564	2,353,077	69,513	3.0	net incr from steps, staff turnover
2340	LIBRARY / MEDIA CENTER SALARIES	655,207	630,744	(24,463)	(3.7)	net incr from steps, cola, column changes, staff turnover
2355	SUBS FOR PROF DEVELOPMENT	37,100	37,100	-	-	
2357	PROF DEVELOPMENT EXPENSES	418,621	424,458	5,837	1.4	
2410	TEXTBOOKS & RELATED	282,897	282,897	-	-	
2415	LIBRARY INSTRUCTIONAL MATERIAL	27,675	27,675	-	-	
2420	INSTRUCTIONAL EQUIPMENT	41,780	41,780	-	-	
2430	GENERAL INSTRUCTIONAL SUPPLIES	478,556	451,556	(27,000)	(5.6)	new class setup exp in FY13, not in FY14
2440	OTHER INSTRUCTIONAL SERVICES	55,361	55,361	-	-	
2451	CLASSROOM INSTRUCTIONAL TECH	82,530	82,530	-	-	
2453	LIBRARY INSTRUCTIONAL HARDWARE	1,130	1,130	-	-	
2455	INSTRUCTIONAL SOFTWARE	49,093	49,093	-	-	
2710	GUIDANCE & ADJUST COUNSELORS	1,779,231	1,815,035	35,804	2.0	net incr from steps, cola, column changes, staff turnover
2720	TESTING & ASSESSMENT	49,600	52,600	3,000	6.0	MCAS aides increase
2800	PSYCHOLOGICAL SERVICES	265,763	248,739	(17,024)	(6.4)	net decr from steps, cola, column changes, staff turnover
3200	HEALTH SERVICES	580,548	571,932	(8,616)	(1.5)	net decr from steps, staff turnover
3300	TRANSPORTATION	2,176,648	2,435,668	259,020	11.9	estimated increases; RegEd incr= \$197K, Sped incr = \$62K
3510	ATHLETICS	441,007	441,007	-	-	
3520	OTHER STUDENT ACTIVITIES	194,364	194,364	-	-	
4110	CUSTODIAL SERVICES	1,708,687	1,744,862	36,175	2.1	funds moved from heat and utils
4120	HEATING OF BUILDINGS	730,000	710,000	(20,000)	(2.7)	moved savings to custodial
4130	UTILITIES	1,075,700	1,060,700	(15,000)	(1.4)	moved savings to custodial
4210	MAINTENANCE OF GROUNDS	53,600	73,600	20,000	37.3	funds moved from equip maint
4220	MAINTENANCE OF BUILDINGS	851,931	852,156	225	0.0	
4225	BUILDING SECURITY	35,500	35,500	-	-	
4230	MAINTENANCE OF EQUIPMENT	117,494	97,494	(20,000)	(17.0)	moved savings to grounds maint

WESTFORD PUBLIC SCHOOLS  
SUMMARY BY STATE FUNCTION  
CARRY FORWARD FY14 BUDGET  
dated 11-14-2012

Assumes that SC approves FY13 budget transfers.  
Highlighted functions are those that include transfers

STATE	DESCRIPTION	FY13	FY14	Variance	%	Comments
FUNC		Town Approp	Carryforward			
4400	NETWORKING/ TELECOMMUNICATIONS	50,000	74,000	24,000	48.0	license renewals - antivirus in FY14, but not FY13
4450	TECHNOLOGY MAINTENANCE	255,219	257,394	2,175	0.9	
5100	EMPLOYER RETIREMENT BENEFITS	35,000	50,000	15,000	42.9	increase in estimated sick buy-back
5260	NON - EMPLOYEE INSURANCE	6,000	6,000	-	-	
5300	LEASE OF EQUIPMENT	150,500	150,500	-	-	
6200	CIVIC ACTIVITIES	4,000	4,000	-	-	
9000	TUITIONS	1,874,990	1,987,984	112,994	6.0	per Sped Dept original estimate at start of FY13
		47,591,283	48,762,410	1,171,127	2.46	
	Original Budget for FY13	47,611,283				
	Less: Trs to Police Dept for SRO	(20,000)				
	Final FY13 Budget	47,591,283				

**FY14 Budget Recap - for Superintendent's Budget \$49,238,689  
dated 11-14-12**

FY13 Budget (after transfer of \$20k for SRO to Police Dept)	47,591,283
FY14 Carry forward Budget (see additional information below)	48,762,410 **
Add: New Requests outlined in Superintendent's Budget presentation, dated 11-14-12	476,279
FY14 Superintendent's Budget (as of 11-14-12, before potential tuition and SRO adj)	49,238,689

**\*\* Major adjustments incorporated within the carry forward budget (\$48,762,410) for contractual and other reasons:**

ST FUNC		
1410	Business Office - audit fee estimated increase	2,000
1450	Information Management - TeachPoint license, Munis increase	12,000
2250	Non-Instr Bldg Technology - Library Circulation Software license increase	1,500
2325	Teacher Substitutes - increase for LOA subs, based on FY12 actual	65,000
2720	Testing/Assessment - increase for MCAS aides	3,000
3300	Transportation - Regular Day increase, based on extension-year-5 bid	154,800
3300	Transportation - add'l bus for WA (needed in FY13, may also be needed in FY14)	22,500
3300	Transportation - reduction in fee offset, based on FY13 actual	20,000
3300	Transportation - Special Ed estimated net increases	62,000
4110	Custodial - Heat and Utility savings moved from FN 4120/4130	35,000
4120/4130	Heat/ Utils - savings moved to Custodial FN 4110	(35,000)
4210	Grounds Maintenance - Equipment Maintenance savings moved from FN 4230	20,000
4230	Equipment Maintenance - savings moved to Grounds Maintenance FN 4210	(20,000)
4400	Network/Telecommunications - increase for antivirus renewal due in FY14	22,000
5100	Employer Retirement Benefits - increase in sick buy-back estimate	15,000
9000	VoTech Tuition - estimated tuition increase for Minuteman VoTech	6,000
9000	Special Ed Tuition - increase based on estimates at start of FY13	174,303
9000	Special Ed Tuition - increase in Circuit Breaker Offset	(67,309)
		492,794

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Date: December 11, 2012  
To: School Committee  
From: Kathy Auth  
RE: FY13 Budget Transfers Requested

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Attached to this memorandum is a schedule that shows the five budget transfers that are requested for FY13. Your approval is required before we can move funds from one state function to another in the operating fund budget. The circumstances that necessitate these transfers for FY13 are as follows:

- A. 6.1 positions (Occupational Therapists, Speech Pathologist, and Psychologist) were removed from the Special Ed 94-142 Federal Grant and added to the town appropriation. At the same time 6.1 Special Needs Teacher positions were moved onto the Federal Grant. This will allow us to include the therapist, pathologist, and psychologist salaries in our claim for reimbursement from Medicaid. See A on the attached for details.
- B. The funds for School Committee administrative support must be moved from the School Committee state function to the Superintendent's state function. The job description for the Superintendent's administrative assistant was amended in FY12 to include responsibility for providing support to the School Committee, and the budget for FY13 needs to be amended to reflect this change. See B on the attached for details.
- C. One full-time Curriculum Coordinator position has been eliminated in FY13 (K-12 Health-PE-Wellness-FineArts-Music) in order to create two part-time Coordinator positions (K-12 Health-PE-Wellness and K-12 FineArts-Music). Since full-time coordinator salaries are included in state function 2357 and part-time coordinator salaries are included in state function 2305, a budget transfer for FY13 is required. See C on the attached for details.
- D. The actual cost of Leave of Absence (LOA) Substitutes and Sick Buy-Back payments to retiring staff are included in state functions 2325 and 5100. However, the FY13 budget amount for these two items is included in the Compensation Reserve in state function 1420. A transfer adjustment is needed to match the budget with the actual costs. See D on the attached for details.
- E. One of the new requests for FY13 was a full-time Behavior Specialist (BCBA) in state function 2310. It was determined that the needs of the school system would be better met by hiring an additional psychologist, reported in state function 2800. See E on the attached for details.

*Shaping the future one child at a time.*

**FY13 Proposed Budget Transfers between State Functions**

FTE	Increase Budget	Decrease Budget
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The following transfer adjs are not yet reflected in the carry-forward budget, and require approval:

<b>A Grant/ Budget Staff Switch</b>		
FN 2320 - Medical/Therapeutic Services	5.1	309,943
FN 2800 - Psychological Services	1.0	56,382
FN 2310 - Teacher Specialists	(6.1)	366,325
	-	366,325
<b>B S.C. Admin Asst funds moved to Super's</b>		
FN 1210 - Superintendent		6,000
FN 1110 - School Committee		6,000
	6,000	6,000
<b>C FT Curric Coordinator replaced by 2 Part-time Curric Coordinators</b>		
FN 2305 - Classroom Teachers	1.2	73,355
FN 2357 - Professional Development Exps	(1.0)	73,355
	0.2	73,355

The following transfer adjs are already reflected in the carry-forward budget, and require approval:

<b>D LOA Subs and Sick Buy-Back Presentation</b>		
FN 2325 - Teacher Substitutes		235,000
FN 5100 - Employer Retirement Benefits		35,000
FN 1420 - Compensation Reserve		270,000
	270,000	270,000
<b>E Psych Position added instead of BCBA</b>		
FN 2800 - Psychological Services	1.0	58,000
FN 2310 - Teacher Specialists	(1.0)	58,000
	-	58,000





**Special Ed Tuition Expenditure and Circuit Breaker Summary  
FY08 to FY14**

	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budg at SOY	FY13 Budg at 11-28-12	FY14 Budg at 1-2-13
<u>Actual tuition expense incurred for the year:</u>								
Charged to General Fund appropriation	1,282,047	1,435,829	1,295,613	1,145,487	2,047,714	1,830,990	1,830,990	2,402,984
Charged to Circuit Breaker receipts from prior year	179,987	251,063	399,202	421,338	477,800	832,691	857,092	631,400
Charged to Circuit Breaker receipts from current year	70,013	98,937					268,600	268,600
Charged to Circuit Breaker Extraordinary Relief (available 1 year only)				197,002				
Charged to IDEA Stimulus Grant (available 1 year only)				368,546				
Charged to SFSE Stimulus Grant (available 1 year only)				120,009				
Prepaid with available funds from prior year	116,251	199,033	162,865	179,905	334,390		200,467	
Total Special Ed Tuition Expense	1,648,298	1,984,862	1,857,680	2,432,287	2,859,904	2,663,681	3,157,149	3,302,984
% increase (decrease) over prior year		20.4%	-6.4%	30.9%	17.6%		10.4%	4.6%
<u>Budget for Special Ed Tuitions:</u>								
General Fund appropriation	1,185,881	1,235,881	1,235,881	1,235,881	1,930,990	1,830,990	1,830,990	2,402,984
Circuit Breaker funds	250,000	350,000	414,119	414,119	437,701	832,691	832,691	900,000
Total budgeted for Special Ed Tuitions	1,435,881	1,585,881	1,650,000	1,650,000	2,368,691	2,663,681	2,663,681	3,302,984
Excess expenditure compared to budgeted funding sources	212,417	398,981	207,680	782,287	491,213		493,468	
<u>Reconciliation - funding of excess expenditure:</u>								
Funded by Stimulus Grants				488,555				
Funded by Circuit Breaker Extraordinary Relief				197,002				
Funded by Circuit Breaker receipts in excess of budgeted amount			(14,917)	7,219	40,099		293,001	
Difference in prepaid tuitions	(82,782)	36,168	(17,053)	(154,485)	133,923		200,467	
Funded by savings in other areas of the School Dept budget	295,199	362,813	239,650	243,996	317,191			
	212,417	398,981	207,680	782,287	491,213		493,468	
Circuit Breaker receipts for current year	321,076	498,139	421,338	477,800	857,092		EST 900,000	EST 900,000
(excluding one-time extraordinary relief of \$197,002 received and expended in FY11)							subject to legislative appropriation & CB audit	
Balance in Circuit Breaker account at end of year (FY09 to FY12)	251,063	399,202	421,338	477,800	857,092			631,400
Estimated balance in Circuit Breaker Account at end of year (FY13 & FY14) (required to be used in the following year - FY13 and FY14 are estimates)								
<u>NOTE: FY14 assumptions:</u>								
1. there will not be funds available at the end of FY13 to prepay any tuitions for FY14								
2. if there is a deficit in the tuition budget at the end of FY13, the deficiency will be funded with current year (FY13) circuit breaker funds. If in fact we have available funds in other lines of the school budget at the end of FY13, we can preserve the current year circuit breaker funds for use in FY14.								
3. FY13 and FY14 Circuit Breaker receipts will equal \$900,000 (subject to legislative appropriation)								
4. FY14 Circuit Breaker budget offset is maintained at the original amount of \$900,000, which represents the latest estimated carryover of \$631,400 from FY13 plus the use of \$268,600 of current year FY14 Circuit Breaker receipts								
5. it is assumed that we will strive to maintain a balance in the Circuit Breaker account to carryover to future years. This will provide a level of assurance that we will not need to go back to the town in the subsequent year for a supplemental appropriation in the event of unexpected new out-placements.								