

Jim Conry Questions:

Explain increases within the Carry Forward Budget of the following Items:

See list of major adjustments incorporated within the carry forward budget for contractual and other reasons, included in the memo to the School Committee dated 12-11-12 "Revised Carry Forward Summary and Recap" (provided in answer to a previous question).

- 1145 Teachpoint: \$10,000 - The Teachpoint software will enable us to implement the educator evaluation system that has been mandated by the DESE, and which must be in place for all staff in FY14. FY13 is year one of the implementation, and the \$5,000 that was spent at the end of FY12 paid for the half of the staff members who are participating in FY13. This will be a recurring cost in future years, and will encompass all educators once it is fully implemented in FY14.
- 2315 Instructional Coordinators: \$10,907 - \$5,907 is for one additional instructional coordinator position stipend. FY13 included 1 full-time position that was converted into 2 part-time positions, requiring 2 stipends. An additional \$5,000 was also added to cover coordinators' extra days, per the contract.
- 2451 Classroom Instructional Technology – this \$5,100 is part of the "New Requests" for FY14. Several of the added positions have supplies included as part of the budget request. The supply portion of the request has to be shown in a different state function than the salary request. \$3,600 is needed for the requested Literacy Specialists, and \$1,500 is needed for the requested K-12 Coordinator of Instructional Technology.
- 5300 Equipment Leases – The total amount requested in this function stayed the same at \$150,500. All of our leases were reviewed and estimates for FY14 were calculated, but since lease renewal rates for FY14 are unknown at this point, an increment was added to "Other Leases Systemwide" to address possible increases upon renewal.
- 4110 Custodial Equip/Supplies: incr \$35,000 –4120 and 4130 Heating & Utilities: decr \$35,000 - We chose to move estimated savings in the heat and utility functions to the custodial equipment budget to address chronic under-funding in that category (the actuals for the prior 3 years in custodial equipment and supplies bear witness to this. These figures are presented on the budget spreadsheet).
- 4230 Maintenance of Equipment: \$20,000 moved to 4210 Grounds Maintenance – We chose to move estimated savings in equipment maintenance, primarily achieved by taking advantage of 3-year free maintenance programs for our copier leases when these programs become available, to the grounds maintenance budget to address chronic under-funding in that category. We maintain the grounds and playing fields of 10 school buildings, as well as the Beacon Street maintenance facility, and the budget for grounds work has been underfunded for many years.

- Is there an approximate amount or percentage of savings related to staff turnover in the overall budget? We will sometimes adjust the budget request for a position if we know that the staff member is retiring and if we feel that it is likely that we will be able to hire a replacement at a lower salary. However, the budget is prepared early in the prior year, and retirements are not usually known that far in advance. Generally any savings on staff turnover that are realized will result in an increase in the amount that the School Department is able to close out to the General Fund at the end of the fiscal year.

Rationale for not charging costs of benefits to grants/ revolving accounts:

We have not charged grants for the health insurance costs for employees whose salaries are funded by the grants because to do so would greatly reduce the funds available to address the needs for which the grant is intended. The only grants that we currently have that include staff salaries are Special Education grants. A policy change such as this would have the largest impact on the Special Education IDEA 240 grant, for which we are receiving \$937,768 in FY13. This grant funds 18.9 special education professional and support salaries, as well as contracted services and supplies, and if we were to charge fringe benefits to the grant instead of salaries, we would have to move the cost of the salaries to the School budget. The town's health insurance line item would go down, but the School budget would have to be increased to compensate for the reduced grant funds. The other account that would be seriously impacted is the School Lunch Revolving fund. We would have to raise the cost of student lunches quite dramatically in order to be able to support the cost of employee health insurance within the School Lunch account.

Question related to possible override:

This is a discussion question for School Committee and others.

Why have FTE's increased at a higher rate than student enrollment?

- Staffing for special needs students is driven not just by head-count but by the severity of the needs. Additionally for a number of years, the special education department was under-staffed, attempting to do too much with too few people.
- Several programs that are funded by fees have been added during the past 10 years
- Staff has been added to address specific student needs over the last several years. Last year the administrators explained the increasing incidence of student behavioral issues. In response we proposed, and the school committee approved, an additional behavioral specialist to address these specific needs. For FY 14 we have proposed and the school committee has supported staff that will address our stagnating language arts and math performance on the MCAS test at the upper elementary level; staff to address large ELA and math class sizes at Westford Academy, and an additional section of Mandarin. New special education staff will allow us to provide services to students at a considerably lower cost than educating them through an outside

placement. Enrollment growth is slowing but unfortunately that does not directly correlate with the continuing and emerging needs of our preschool-Grade 12 population.

Future enrollment projections:

George Murray's enrollment projections have been quite accurate within a 3-year window. They are adjusted annually to reflect updated trends. The number of births which often correlates highly with future kindergarten enrollment (other things being equal) has exhibited a steady decline over the last 8 years. Our systemwide enrollment has remained relatively stable over the last several years indicating that families with school-age children are continuing to move to Westford based on the quality of the school system. The birth to kindergarten CSR is expected to increase to 1.78 for the 2013-2014 school year, indicating that the in-migration of young families continues. Our staffing has been reduced at the elementary level over the last several years in response to the slow decline in elementary enrollment.

Class size questions:

The school committee continues to maintain an elementary class size guideline of 22:1. In reviewing staffing levels at the elementary level, we look at 2 years of enrollment projections by grade level and school. The enrollment in a particular grade in a school may be somewhat low in a year, but may be projected to be considerably higher the following year. In this case we have generally not reduced a highly effective classroom teacher only to have to hire a different teacher the following year.

Circuit Breaker Questions:

See also the answers on Tuitions/ Circuit Breaker prepared in response to prior questions, and the spreadsheet with history from FY08.

Were there any years in which the full budgeted offset amount for Circuit Breaker was not used?

In FY10, \$14,917 less than the planned budget offset was actually charged to Circuit Breaker funds

| | Budgeted Offset | Bal b/fwd (minimum required) | Actual charge to Circuit Breaker | State Reimb Rate |
|-------------|--------------------|------------------------------------|-------------------------------------|---------------------|
| FY08 Actual | 250,000 | 179,987 | 250,000 | 75% |
| FY09 Actual | 350,000 | 251,063 | 350,000 | 72% |
| FY10 Actual | 414,119 | 399,202 | 399,202 | 42.34% |
| FY11 Actual | 414,119 | 421,338 | 421,338 | 43.66% |
| FY12 Actual | 437,701 | 477,800 | 477,800 | 69% |
| FY13 Budget | 832,691 | 857,092 | at least 857,092 | est 70% |
| FY14 Budget | 900,000 | | | |

School Choice Students:

The state recently posted the preliminary data for school choice students in FY13, showing 62.5 incoming students for Westford. We have previously stated that we have 72 school choice students (head count) this year. Two have withdrawn, and 11 are kindergarten students who are only counted as .5 FTE. There are adjustments throughout the year that are reflected in the update given to the state in the spring. The correct number of incoming students for school choice in FY13 now stands at 70, with an FTE count of 64.5. Estimated receipts for FY13 at this point in time are approximately \$325,000.

The School Committee determines each spring whether or not to participate in School Choice for the following school year. We have recommended to the school committee that we establish a cap of 75 school choice students systemwide. If the Pre K-12 enrollment exhibits a more aggressive decline in the next few years we may recommend that we allow more students to attend our system via school choice. Although this could potentially impact achievement levels (MCAS) it would create additional revenue.

Transportation:

Please see the detail that is included in the budget spreadsheets in State Function 3300. It is separated into two sections – Regular Day Transportation and Special Education.

Regular Day Transportation services are currently provided by Dee Bus. FY13 is the fourth year of our current contract with Dee, and we have the option to exercise an option year 5 for FY14. The numbers in the FY14 budget are based on the option year 5 prices. However, we are investigating whether we might achieve any savings if we were to rebid the contract for FY14. We may also try to renegotiate the option year 5 pricing under the terms of our current contract, as we did for FY13.

The FY14 transportation budget is based on the assumption that bus fees will remain the same as for FY13, which is \$225 per paid rider, with a family cap of \$600. We have charged fees for busing since FY06. Fees are charged for all riders from Grade 7 through 12, and for those students in Grade K through 6 who live less than 2 miles from their school. The fee that is charged covers less than half of the full cost of the bus service. The total amount that can be expended from the bus fee revolving account is one of the determining factors when setting the fee amount. This limit is voted every year at Annual Town Meeting. For FY14, revolving account expenditures will not be able to exceed \$619,292, of which approximately \$589,000 will be allocated to the transportation account and \$30,000 to the parking fee account.

Transportation costs for kindergarten students who participate in the Kindergarten Extended Day program are estimated each year and transferred to the Kindergarten Extended Day Revolving Account. The transfer for FY12 was \$19,000.

The cost of transportation for most field trips and other co-curricular activities is funded by donations from the students' families.

The buses currently operate on a three-tier system; high school and middle schools are picked up first, then the upper elementary schools and finally the K-2 schools. Eleven buses are currently assigned to

each tier (33 buses are on the road for each tier), and we have a few "overload" buses for use where particular routes require it. The secondary school routes are currently the limiting factor in this scenario; even if ridership drops in the elementary tiers, we still have need for the full complement of 33 to 34 buses for the middle school and high school routes since those students are all transported at the same time.

Please see the spreadsheet that shows the total ridership, the number of paid riders, and the total fees collected.

Six year cost comparison – Special Education Selected Info:

Please see schedule.

Membership in Collaboratives:

We are currently a member of the Merrimack Special Education Collaborative (MSEC). In the past placements have been made at SEEM Collaborative and FLLAC Collaborative. We currently have one student participating in a GLEC Collaborative program. We also have one student placed in a program in the Chelmsford Public School District. MSEC recently solicited member districts for middle school classroom space, but unfortunately we were unable to offer space that matched MSEC's requirements.

45-Day Placements:

45-day placements are typically made for 2 reasons, disciplinary based or because more diagnostic information is required. These placements are considered "assessments" and are not allowed for Circuit Breaker claiming purposes. The placements are student-centered. The Student Support Team Chairperson assumes the role of liaison to maximize the chance of providing appropriate in-district programming following discharge from the program.

Make-up of additional request for tuitions of \$465,000:

61% of this amount is for a student for whom we will be financially responsible in FY14. The remainder of the request represents the cost of changes in the placements for students who are already in our system. The tuition projection is updated periodically throughout the year to take these changes into consideration. For FY13, we plan to cover these additional costs within our appropriated funds, or by using current year circuit breaker receipts, so that we do not need to ask the Town for a supplemental appropriation. But because of the magnitude of the increases, it was necessary to seek an increase in our general fund appropriation for FY14.

Revolving Funds:

1. Athletics Budget:

The total projected budget for Athletics is \$955,000, comprising \$441,000 (46%) from the general fund and \$514,000 (54%) from the revolving fund. The general fund request is for Athletic Department salaries, and is the same as the amount funded in FY13. This covers most, but not all, of the coaching

stipends, the salaries of the Athletic Director, the Athletic Trainer, and part of the salary of the Administrative Assistant. The Athletic Revolving account covers the remaining portion of the Administrative Assistant's salary as well as additional coaching stipends for many of the teams at the high school and all of the coaching salaries at the two middle schools. In addition, the Revolving Account covers all of the non-salary expense items of the Athletics budget, including equipment, supplies, transportation, officials and EMT's, sanitary services, police details, etc.

The Revolving Account is funded by fees that are currently \$225 per athlete per sport, with no individual or family cap. The fee was increased to this level in FY10; prior to that the fee was \$175. Several of the sports, such as swimming and ice hockey, have higher fees because of the extra costs incurred by those teams for facility rentals and transportation. The \$225 fee is similar to that charged by surrounding towns who have implemented a fee structure. Refer to the website www.superednet.com for additional data on fees that are charged by Massachusetts public school districts.

Gate Receipts also supplement the revenues in the Revolving Account.

2. Special Ed Integrated Preschool:

The funding sources for FY14 for the Integrated Preschool are as follows:

| | |
|---|----------------|
| General Fund Appropriation Request | \$485,000 |
| Federal Grants – Grant 240 | 70,000 |
| Federal Grants – Grant 262 | 20,000 |
| Fees (estimates) for non-special needs students | <u>180,000</u> |
| Total | \$755,000 |

This program is housed at the Millennium School. Incidental expenses for building overhead, administrative costs, and miscellaneous materials and supplies are not charged separately to the program.

We are currently participating in a fee-study with neighboring districts, and data will be available soon. The FY13 tuition rate increased slightly from FY12, and a \$25 administrative charge was added to the registration process.

3. Special Ed Integrated Kindergarten:

The funding sources for FY14 for the Integrated Kindergarten are as follows:

| | |
|---|---------------|
| General Fund Appropriation Request | \$95,000 |
| Fees (estimates) for non-special needs students | <u>94,000</u> |
| Total | \$189,000 |

This program is housed at the Miller School. Incidental expenses for building overhead, administrative costs, and miscellaneous materials and supplies are not charged separately to the program.

4. Food Service Revolving:

Westford's School Lunch program is a self-supporting in-house program, with fully functioning cafeterias in all nine schools. Revenues are generated from sales of lunches to students, adult staff members, special catering events, and government reimbursements. In FY12, total receipts were \$1,432,000, of which \$175,000 was from federal and state reimbursements.

Lunch prices were last adjusted for FY10. The current prices are as follows (elem/middle/high):

| | |
|-----------------|--------------------------|
| Student lunch | \$2.25 / \$2.50 / \$2.50 |
| Dessert | \$.40 / \$.45 / \$.45 |
| A la carte milk | \$.55 / \$.60 / \$.60 |
| Pasta bar | n / n / \$2.50 |
| Daily special | n / n / \$2.75 |

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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) | <u>47,591,283</u> |
| 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) | <u><u>49,238,689</u></u> |

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

| <u>ST FUNC</u> | | |
|----------------|--|-----------------------|
| 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) |
| | | <u><u>492,794</u></u> |

**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 | 832,691 | 631,400 |
| Charged to Circuit Breaker receipts from current year | 70,013 | 98,937 | | | | | | 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 SFSF 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 | | | | | | | EST | EST |
| (excluding one-time extraordinary relief of \$197,002 received and expended in FY11) | 321,076 | 498,139 | 421,338 | 477,800 | 857,092 | | 900,000 | 900,000 |
| | | | | | | | subject to legislative appropriation & CB audit | |
| Balance in Circuit Breaker account at end of year (FY09 to FY12) | | | | | | | | |
| Estimated balance in Circuit Breaker Account at end of year (FY13 & FY14) | 251,063 | 399,202 | 421,338 | 477,800 | 857,092 | | 631,400 | 631,400 |
| (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. | | | | | | | | |

Selected Info - Special Education

| | FY07 | FY08 | FY09 | FY10 | FY11 | FY12 | FY13 | FY14 |
|---|----------------------|-----------|-----------|-----------|-----------|-----------|--------------------------|-----------------------------------|
| Total Special Education costs, excluding Grants/Revolv | 5,093,374 | 5,845,124 | 6,183,845 | 6,831,221 | 7,121,044 | 8,008,432 | n/a | n/a |
| Total Special Education costs, including Grants/Revolv | 6,041,923 | 6,878,689 | 7,658,248 | 8,501,244 | 9,167,320 | 9,854,189 | n/a | n/a |
| Total FTE Special Education staff | 114.1 | 120.6 | 134.0 | 154.7 | 160.1 | 167.9 | 181.2 | 184.2 |
| | | | | | | | includes former Ed Jobs | as requested |
| FTE of students | 177.5 | 258.0 | 289.9 | 288.8 | 307.4 | 289.8 | | |
| | (excludes preschool) | | | | | | | |
| FTE of students tuitioned-out | 21.9 | 32.8 | 33.3 | 30.9 | 36.4 | 42.9 | 38 FTE as of 1/2013 | |
| Total cost of tuitions (all funding sources) | 1,189,061 | 1,648,298 | 1,984,862 | 1,857,680 | 2,432,287 | 2,859,904 | projected at \$3,160,000 | |
| Average Tuition Costs per placement in FY13 | | | | | | | | |
| Collaborative | | | | | | | | |
| Private Day | | | | | | | | \$32,815 - \$74,456 |
| Private Residential | | | | | | | | \$44,130 - \$128,743 |
| | | | | | | | | \$72,517 (cost share) - \$377,484 |
| FTE of students included in Circuit Breaker claim in district | | | | | | 6 | | |
| out-of-district | | | | | | 29 | | |
| | | | | | | 35 | | |

TRANSPORTATION FUNCTION 3300

| | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|------------------|------------------|------------------|------------------|------------------|
| | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET |
| 3300 TRANSPORTATION SERVICES | | | | | |
| SPECIAL EDUCATION-SWIDE | | | | | |
| 13300351 511710 SPED VAN DRIVERS SALS (17) | 296,192 | 296,775 | 280,251 | 327,000 | 333,000 |
| 13300351 511720 SPED DRIVER / COORDINATOR (1) | 39,020 | 39,624 | 39,688 | 40,000 | 40,000 |
| 13300351 511750 SPED BUS MONITOR (5) | 17,512 | 20,130 | 47,984 | 50,000 | 88,000 |
| 13300352 527030 SPED VEHICLE LEASES | 117,244 | 124,217 | 127,023 | 129,000 | 128,000 |
| 13300352 524020 SPED VEHICLE MAINT | 45,011 | 29,628 | 15,455 | 30,000 | 25,000 |
| 13300352 533070 SPED PUPIL TRANSP, CONTR SVC | 8,460 | 8,460 | 45,740 | 20,250 | 40,000 |
| 13300352 541010 SPED TRANSP EXP-GASOLINE | 71,543 | 86,431 | 88,765 | 85,000 | 89,000 |
| 13300352 578090 SPED VEHICLE OTHER EXPENSE | 21,010 | 7,845 | 5,005 | 20,000 | 20,000 |
| | 607,532 | 613,110 | 649,911 | 701,250 | 763,000 |
| | | | | | |
| % increase | | 0.9% | 6.0% | 7.9% | 8.8% |
| 3300 TRANSPORTATION SERVICES | | | | | |
| SYSTEMWIDE | | | | | |
| 13300392 533010 TRANSPORTATION,REG DAY: | | | | | |
| KINDERGARTEN BUS | 137,060 | 143,290 | 129,228 | 161,980 | 174,440 |
| REGULAR BUS | 1,587,732 | 1,649,272 | 1,710,812 | 1,765,430 | 1,930,240 |
| LESS: FEE OFFSET KINDER EXT DAY | (14,765) | (17,500) | (19,000) | (13,000) | (13,000) |
| LESS: FEE OFFSET BUS FEES COLLECTED | (455,000) | (505,000) | (505,000) | (505,000) | (485,000) |
| | 1,255,027 | 1,270,062 | 1,316,040 | 1,409,410 | 1,606,680 |
| 13300392 541020 SWIDE TRANSP, FUEL ADJUSTMENT | - | 15,856 | - | 30,000 | 30,000 |
| 13300392 533060 TRANSPORTATION,LATE BUS | 12,750 | 12,300 | 11,520 | 22,500 | 22,500 |
| 13300392 533090 TRANSPORTATION,OTHER TRIPS | 2,830 | 2,440 | 2,495 | 6,000 | 6,000 |
| 13300392 530800 BUS FEE CONTRACT SERVICES | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 13300392 578090 BUS FEE IMPLEMENTATION-OTHER | 694 | 2,660 | 1,083 | 2,000 | 2,000 |
| 13300391 511750 BUS FEE ASST | 2,564 | 3,708 | 3,625 | 3,088 | 3,088 |
| | 1,276,265 | 1,309,426 | 1,337,162 | 1,475,398 | 1,672,668 |
| | | | | | |
| % increase | | 2.6% | 2.1% | 10.3% | 13.4% |
| TOTAL TRANSPORTATION | 1,883,797 | 1,922,536 | 1,987,073 | 2,176,648 | 2,435,668 |
| | | | | | |
| % increase | | 2.1% | 3.4% | 9.5% | 11.9% |

**History of Number of Bus Riders and Fees Collected
FY06 to FY13**

| | Fee | Total Number of Riders | Number of Fee Based Riders | Fees Collected | Total contract cost before offsets | Avg cost per rider before fee offset | |
|------|--------------------------|------------------------|----------------------------|----------------|------------------------------------|--------------------------------------|----------|
| FY06 | \$225 (family cap \$600) | 4,130 | 2,327 | \$ 486,218 | \$ 1,446,849 | \$ 350 | |
| FY07 | \$200 (family cap \$525) | 4,059 | 2,372 | \$ 453,800 | \$ 1,487,483 | \$ 366 | |
| FY08 | \$200 (family cap \$525) | 3,997 | 2,392 | \$ 459,320 | \$ 1,487,483 | \$ 372 | |
| FY09 | \$200 (family cap \$525) | 3,991 | 2,364 | \$ 461,120 | \$ 1,675,560 | \$ 420 | |
| FY10 | \$200 (family cap \$525) | 3,966 | 2,385 | \$ 452,555 | \$ 1,724,792 | \$ 435 | |
| FY11 | \$225 (family cap \$600) | 3,941 | 2,364 | \$ 512,987 | \$ 1,792,562 | \$ 455 | |
| FY12 | \$225 (family cap \$600) | 3,883 | 2,436 | \$ 504,052 | \$ 1,840,040 | \$ 474 | |
| FY13 | \$225 (family cap \$600) | 3,730 | 2,264 | \$ 490,174 | \$ 1,913,781 | \$ 513 | estimate |
| | | | | \$ 3,820,226 | | | |

**WESTFORD PUBLIC SCHOOLS
OTHER FUND BALANCES AT JUNE 30, 2012**

| | Balance at 7/1/11 | Receipts | Expenses | Balance at 6/30/12 | COMMENTS |
|--|-------------------|------------------|------------------|--------------------|---|
| SCH CHOICE / FOUNDATION GRANTS / CIRCUIT BREAKER: | | | | | |
| School Choice | 319,665 | 271,300 | 238,740 | 352,225 | There were 52 incoming School Choice students in FY12. |
| Foundation Grants | 55,074 | - | 55,074 | - | These funds were used in FY12 to repair a roof section at Abbot School. Balance must be expended on Special Education costs in FY13. Does not include supplemental payment of \$25,219 received in July 2012 for FY12 claim. |
| Circuit Breaker | 477,800 | 831,873 | 477,800 | 831,873 | |
| | 852,539 | 1,103,173 | 771,614 | 1,184,098 | |
| OTHER OUTSIDE SOURCES: | | | | | |
| <i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i> | | | | | |
| Transportation Fees Revolving | 20,737 | 504,053 | 506,687 | 18,103 | Receipts are trending downward, and we may have to consider raising the fee in FY14. |
| WA Parking Fees | 14,465 | 15,650 | 27,063 | 3,052 | Balance can be carried forward for future parking lot expenses. |
| <i>Other Revolving Accounts:</i> | | | | | |
| Athletic Revolving | 68,660 | 540,943 | 536,641 | 72,962 | Fees for FY12 were \$225 per sport, with no family cap. |
| Custodial Extra Detail Revolving | 1,612 | 59,001 | 59,539 | 1,074 | Fees charged cover overtime wages paid. There may be timing differences. |
| Facility Use Revolving | 28,685 | 49,662 | 40,464 | 37,883 | Expenses include direct costs and allocated operating and custodial costs. |
| Simmons Partnership | 58,251 | 24,300 | 26,960 | 55,591 | Fees support courses offered to staff in conjunction with Simmons College. |
| Lost Books Revolving | 15,437 | 4,835 | 4,532 | 15,740 | Balances belong primarily to the middle schools and the high school. |
| Kindergarten Extended Day | 203,692 | 236,757 | 263,147 | 177,302 | For the near-term future, increases in program costs will be funded using the balance in the account from prior years. Excess indirect expenses for FY12 funded by the brought forward balance were \$26,390. |
| Special Ed Integrated Preschool | 67,057 | 167,436 | 178,390 | 56,103 | Balance includes deposits for FY12. |
| Special Ed Integrated Kindergarten | 33,236 | 93,625 | 69,180 | 57,681 | There are two classrooms of full-day integrated kindergarten at the Miller School. |
| WA Grey Ghost Academy | 250 | 5,875 | 5,875 | 250 | Enrichment programs for students at WA. |
| Gr 9-12 Activity Fees | 7,381 | 35,300 | 35,213 | 7,468 | The planned budget offset was \$30,000 for FY12. |
| Gr 6-8 Activity Fees | 42,336 | 27,050 | 19,750 | 49,636 | The planned budget offset was \$19,750 for FY12. |
| Gr 3-5 Instrumental Fees | 43,795 | 135,537 | 140,898 | 38,434 | Actual instrumental music staff salaries were \$168,000, of which \$141,000 was offset against the fees received. School Choice was charged for \$10,000 and the operating budget absorbed the remaining \$17,000. |
| 5th Grade Environmental Program | 161 | 33,969 | 26,756 | 7,374 | Additional expenses of \$6,633 were paid after the end of FY12, producing an actual ending balance after this year's camp of \$741. The fee paid to the Town for the use of the East Boston Camps property was \$4,000, and is included in the expenditure total. |
| Elementary Early Arrival Option | 465 | 67,527 | 66,990 | 1,002 | Direct and indirect costs are charged to the account. Balance includes deposits for the Summer 2012 activities, but expenses will not be reflected until the first quarter of FY13. |
| Summer School for Performing Arts | 37,520 | 149,089 | 91,038 | 95,571 | Attendees who were not special needs students paid a participation fee. |
| Special Ed Summer Program | 1,200 | 7,475 | 1,612 | 7,063 | This program did not take place in FY12. |
| Middle School Techno Summer Camp | 969 | - | - | 969 | This program did not take place in FY12. |
| Other Elementary Programs | 7,478 | - | - | 7,478 | This program did not take place in FY12. |
| Miscellaneous School Activities | - | 63,156 | 64,956 | (1,800) | This is a timing difference. The corresponding deposit was made in July 2012. |
| TOTAL - OTHER OUTSIDE SOURCE | 653,387 | 2,221,240 | 2,165,691 | 708,936 | |
| TOTAL | 1,505,926 | 3,324,413 | 2,937,305 | 1,893,034 | |