

Questions from Finance Committee for the School Department FY17 Budget

1. How does the compensation reserve work?

The compensation reserve account holds estimates for employee contracts that have not been settled as of the date that the budget prep work was done (November 2015 for FY17 compensation reserve). Estimates are included for unsettled bargaining groups and for exempt staff. The groups that are included in the compensation reserve vary every year based on which groups have been settled for the budget year in question. The School bargaining units that are settled for FY17 are WEA Unit A, B, C, and G, School Office Admin Assistants, and Central Office Support Staff.

2. What are the new contracted services in HR?

Additional funds (\$11,500) for absence/substitute management system (Aesop). Funded by a reduction of .25 FTE in Business Office salaries (payroll specialist).

3. The savings from reducing 4.0 Elementary FTE is much lower than the average in the FTE detail. Wouldn't there be more savings?

We generally budget the cost of additions and reductions for professional staff at the M4 salary level (\$54,154, or \$216,616 for 4.0 FTE). The actual may be more or less than this, but we have no way of knowing at this point in time.

4. School Choice - How does the School Choice line item work? Why did the reduction in FTEs go from \$325 to \$195? Please provide an analysis of budgeted FY'17 School Choice vs. FY'16 budget and FY'15 actuals. Specifically I would like an analysis that would show why you have the bullet in Risks stating "School Choice funds are being depleted and will ultimately need to be replaced with general fund appropriations."

Please see the attached schedule with School Choice account details and projections, and also the discussion in question 19, below.

5. What does it mean that the elementary coord is labeled "discretionary"? See p. 3.

This line item is for miscellaneous expenses of the three K-5 full-time curriculum coordinators who are housed at central office such as office supplies, other materials and professional development expenses for their particular discipline.

6. Are the fees for full day K based on a fully loaded cost including post-retirement benefits?

No.

7. Is there an analysis of the costs of Pre-K and tuition?

The fee analysis for Integrated Preschool, Full-day Kindergarten, Full-day Integrated Kindergarten and Kindergarten-Extended Day is still in process and will be presented separately at an upcoming School Committee meeting.

8. Texts are replaced with technology but WA has an increase [from FY15 actual]. Are these true texts behind the increase?

The "per-pupil instructional supply" allocations in Functions 2410 through 2455 are apportioned to the individual schools every year based on anticipated enrollment estimates. For FY17, we are reducing the overall system-wide town appropriation for instructional supplies by \$30,000 to \$607,004. We have not yet asked the principals for their allocations for FY17; therefore the figures shown in all of these functions use the FY16 budget as placeholder amounts, with the \$30,000 reduction shown separately in the system-wide section of Function 2430. The overall budget for instructional supplies will be allocated by the principals later in the budget process, and digital resources such as software licenses will be included in Function 2455 rather than in textbooks Function 2410.

9. Is there still a need for the overflow bus? Is a fuel adjustment needed still? (3300)

We are using an overflow bus at the Academy this year and we anticipate that we may need an additional one in FY17 based on anticipated high school enrollment. A fuel adjustment amount of \$10,000 is included in the transportation budget request to provide some coverage in the event that fuel prices change significantly in FY17, at which point the fuel adjustment clause of the bus contract may come into play. The transportation contract is based on a diesel cost of \$4.37 per gallon, and though the current cost is \$2.34 we don't know what may happen next year.

10. Some of the totals in the detail are greened out but there is still a total? Is the budget not done at the detail level yet? (see 2415 & 2420)

See the answer to #8 above. The principals will allocate their per-pupil supply budgets at a later stage in the budget process. The figures shown in Functions 2410 through 2455 are placeholders based on the final FY16 allocation. Overall, the site-based instructional supply budget lines will be decreased by \$30,000 to \$607,004 in FY17. A schedule showing per-pupil supply allocations from FY07 to FY17 has been provided.

11. Revolving Funds - Please provide an analysis of the WPS revolving funds for FY'15 through FY'17.

The Revolving Fund balances as of 12/31/15, 6/30/15, 6/30/14, and 6/30/13 have been provided. Please keep in mind that these are snapshot balances at a point in time and on a cash basis. Projected FY17 and FY18 balances for School Choice

and Circuit Breaker have been presented as answers to other questions. The activities that generate the revolving fund balances serve several purposes; some are co-curricular in nature (for instance Athletics), some are self-supported fee-based activities (for instance the Elementary Early Arrival Option), and some are used to generate revenue to offset certain line items in the budget (for instance Gr. 6-12 activity fees and Transportation fees).

12. Underfunded Accounts - This has been mentioned for many years now. What effect is this underfunding having on either the education of students or maintenance of the buildings? Is there significant budget risk in the building maintenance accounts based on trends?

We don't believe that there has been an effect on the district's educational programs. We haven't been able to substantially increase the budget appropriation for the maintenance accounts, but we continue to address the high-priority needs of our buildings and grounds with an emphasis on the health and safety needs of students and staff. We are working with the Capital Planning Committee to address the most costly building needs through the capital appropriation process, but the operational budget for maintenance and repairs has been overspent in recent years. This would be a risk in the future if there are insufficient savings in other areas of the school budget to cover necessary maintenance expenses.

13. Circuit Breaker - Please provide an analysis for FY'15 actuals, FY'16 budget and FY'17 budget and a brief overview on what this is (i.e. how it works)?

Please see the attached schedule with Circuit Breaker account details and projections, and also the discussion in question 19, below.

The Circuit Breaker program provides additional state funding to districts for high-cost special education students. The threshold for eligibility is tied to four times the state average foundation budget per pupil as calculated under the chapter 70 program with the state reimbursing 75% of the costs above that threshold (subject to appropriation by the legislature). The average foundation budget for claims in FY16 is \$10,486, and four times that is \$41,944. Therefore, eligible costs for a student's placement that exceed \$41,944 will be reimbursed by the state in the following year at a maximum rate of 75%. The districts are allowed to spend the reimbursement on special needs costs in the year of receipt or in the year following, but may not carry it over to any later years. This is why we feel it is good practice to attempt to retain the Circuit Breaker receipts from year 1 to use as a budget offset in year 2. Here is a link to a page on the DESE website called "A Primer on Financial Aspects of Special Education" that explains this and other aspects of special education financing.

<http://www.doe.mass.edu/finance/circuitbreaker/finance.html>

14. Does WPS use the same budgeting assumptions as the rest of the town as it relates to electricity rates, gasoline cost/gallon, heating oil cost/gallon or any other utility related expenses? Why would heating be going up at some schools and not others?

Yes, the School Dept. uses the same methodology as the Town Depts. for energy costs. The heating accounts are based on actual FY15 therms used and the per-therm cost of \$1.20 per the town's energy consultant. The variances by building will not necessarily move in the same direction because usage patterns vary and energy savings measures (such as installation of new equipment) may apply to some buildings but not others. For electricity, we have based the FY17 budget on FY15 usage at a projected cost of \$0.1572 per kwh, per the town's energy consultant. The school budget also assumes a net-metering credit of \$250,000 for FY17, but since we have not yet had an entire year of net-metering activity to base projections on, this is a conservative estimate of potential FY17 savings.

15. Special Ed. Contract Services underfunding risk - Specifically address the Risk bullet stating "Underfunding of special education contract services accounts." Please elaborate. Also, in last year's budget there was an increase for a half person (\$45,000) budgeted for Student Support Services - Out of District Placement Liaison. How is this position working out and has it led to any savings in contract services?

The contract service line has historically been in the red. This line item pays for low incident services which are required by some individual IEPs. Services include: licensed vision specialist, hearing specialist, physical therapist, orientation and mobility specialist, clinical psychologist, and after school behavior support. The FY17 budget for this line item has been increased by \$26,000 by transferring savings from the Extended Year Program, bringing the budget closer to actual spending, however, it is still insufficient to cover all costs. Please note that the district also uses Grant 240 to offset some of the cost in this line; however the district's priority is to maintain the payment of 10.4 FTE professional staff salaries, 8.5 FTE support staff salaries and Unit B stipends for Student Support Leaders.

The out-of-district liaison position has been a welcomed addition to the department. Currently the position is filled by a .5 FTE professional. Although this position was never meant to decrease the contract service line, it has successfully allowed the district to provide a consistent contact person for out-of-district schools and families; provide better communication between the Director of Pupil Services and individual cases; and allow more coverage for our own schools.

16. Please provide an enrollment profile by grade level for FY'14, FY'15 and FY'16 for the number of Spec Ed students vs. non-Spec Ed students. For the same grade levels please provide the number of Spec. Ed. teachers and Spec. Ed. assistants vs. non-Spec. Ed. teachers and assistants. What is the distribution of students needing

special services? Is there a chart on teachers, specialist and interventionist? (what is the difference between a specialist and an interventionist?) There is an increase in need but a decrease of students in the lower grades so is the percentage of children using services at a historic high? We obviously don't want any confidential information, but are wondering what the percent of students in each grade level require specialized education, and the staffing they require vs. the rest of the grade level population to get an understanding of the Spec. Ed. funding trends over the coming years.

This will be discussed at the meeting.

17. Special Education Transportation - There is a request for an additional \$164,000 for two additional vans and van drivers for Spec. Ed. How many Spec. Ed. vans and drivers does WPS currently have? Is there an analysis that shows how it is cost effective for this to be in-house as opposed to outsourced?

The requested \$164,000 will cover not only the cost of two additional vans and drivers (estimated to be \$30,000 to \$40,000 each depending on the need for a monitor), but also supplement the budget for routes that must be contracted out due to our in-house limitations. We currently have 17 van drivers, a backup driver/dispatcher and a dispatcher. We lease 16 vans, and we own two vans one of which is used as backup when a leased van is in for service. For several years we have had to contract out several routes because we have not been able to meet the transportation needs of our students with the existing fleet. For this year (FY16) we are projecting that the cost of these outside services may be as high as \$300,000 for eight contracted routes, compared to a budget for this category of \$50,000. Following a review of the existing transportation budget lines, we reallocated \$34,000 from salaries to contracted routes, giving us a starting figure of \$84,000 for FY17, but we estimate that at least another \$164,000 may be needed next year based on this year's transportation needs.

It is likely that there will be several routes that will continue to be contracted out next year because of scheduling or school location, but we hope that by adding two drivers/vans to our fleet, we can substantially improve our ability to address the needs of our students in-house.

18. DESE Initiatives - Please provide a summary of the major DESE initiatives and impact on budget.

DESE Initiatives – Please provide a summary of the major DESE initiatives that impact on the FY17 budget.

a) New Standards (\$135,165): With new standards adopted by the state, we must purchase new curricula that so that our materials are up-to-date and align to the new standards.

Math - \$50,000 for new gr. 3-5 math program

Science - \$15,165 for new gr. K-2 science program

Science - \$70,000 for new gr. 6-8 science program

b) Chapter 222 (\$30,000): The new law requires students to receive educational services if a child is excluded for more than 10 days (suspended or expelled). The proposed \$30,000 will be reserved for tutoring or other necessary services in the case that a student is excluded beyond ten days.

The above costs relate to anticipated unfunded mandates that are being addressed in the FY17 budget. Over the past several years there have been many additional costs in order to comply with new State/Federal mandates. Information regarding previous years can be made available upon request.

19. School Choice, Circuit Breaker & General Fund Budget - Please provide an analysis showing the dollar impact behind the bullet stating "We are using greater amounts of School Choice and Circuit Breaker funds to offset total operating costs. Two teacher salaries have been moved from School Choice to the general fund budget to preserve School Choice."

A schedule has been provided that shows the history of School Choice receipts and expenditures for FY11 through FY15, as well as projected balances for FY16, FY17, and FY18.

School Choice – at the start of FY16 there was a balance of \$367,000 carried forward from prior years. The projected balance in the account at the end of FY18 is \$59,000. This model assumes that we reduce the budgeted offsets of \$578,000 by \$130,000 to \$448,000 for FY17 and FY18 (the equivalent of 2.0 teaching salaries), enabling the School Choice account balance to remain positive through FY18. Assuming that we would like to keep a certain amount of School Choice funds available in future years to use for unforeseen circumstances (this model assumes \$59,000), at that point we will be required to increase the number of School Choice students to fully cover the budgeted offsets of \$448,000, move approximately \$70,000 of the expenses represented by the offsets back to the operating budget or eliminate them, or make additional reductions elsewhere.

Circuit Breaker- We continue the budget practice of striving to retain current year receipts from the Circuit Breaker program to use as an offset to the following year's budget. For FY17, this means that the anticipated FY16 receipts of \$1,579,042 (representing 73% of the eligible FY15 claim) will not be needed for FY16 expenses and can be carried forward to FY17. Our current projections for FY16 support this assumption. For future years' projections, we have kept projected receipts at \$1,579,042 because to assume otherwise carries some risk.

20. Supplies - How is the shortfall of supplies being made up, if at all? Referencing Risk bullet "Per-pupil instructional supply allocations have been reduced this year. Inflation has eroded the real purchasing power of our appropriations." I know this has been a consistent concern over the years and wondering how it affects student education.

Please see the answer for question #8 above related to the per-pupil supply allocations and the related schedule.

21. Security Cameras Maintenance - Please elaborate on the request for an additional \$62,500 for the maintenance of new security cameras in the schools. Without getting into confidential information, approximately how many cameras will be covered and is this request for an annual or multi-year contract?

The estimate of \$62,500 covers the annual maintenance agreement for the security camera systems in all 10 school buildings.

22. Programs - What programs have been reduced or eliminated that led Risk to inserting the bullet "Declining fiscal ability to provide programs, services and staffing that are necessary to meet the needs of all students."

While in the recent past we have not reduced specific programs, the district has a desire to continue enhancing our programs for children in order to keep up with the evolving needs of our students and the community. At the present time, we continue to provide the services that we have put in place, but have limited flexibility to enhance them as we deem necessary due to budget constraints.

23. Enrollment and Utilization - Please give us an update on the progress made to date of the committee looking into enrollment vs. school utilization.

The Space Utilization Committee meets monthly to prepare a plan with parameters that would initiate the need to begin discussing the closing of a school. We have reviewed, and are using, the report given to us after a close analysis was conducted in this area last year, and will be making recommendations based on enrollment numbers and building capacities, potential risks associated with closing a school, and our understanding of the educational programs/needs within our district. An update will be given to the School Committee within the next several meetings.

24. Teacher Turnover - Please provide an analysis of unwanted teacher turnover (i.e. not retirements, etc.) over the last three years. Overall what is the percent turnover by grade level, discipline (e.g. science/math, ELL, etc.), number of years of service within WPS, or other more meaningful teacher designation? I think there were 3 principal turnovers? Was there not a corresponding savings?

This type of analysis is not available at this time. Turnover happens for many different reasons, and we have not tracked costs in this manner.

25. 2325- Does the substitute budget include long-term subs?

Yes, Long-term sub coverage and daily sub coverage are included in Function 2325. We have no way of knowing what the long-term sub cost will be in future years, so the budget includes an estimate based on the actual expenses of the past few years.

26. Chapter 222 - As I recall, there was a discussion about whether to fund approximately \$50,000 for this state mandate (i.e. mandatory education of students excluded or expelled from schools for "non serious" offenses) in either the FinCom Reserve account or have it remain in the WPS budget. Since it was decided to have it remain in the WPS budget, can you please give us an overview of how this mandate was implemented and the cost vs. funding.

The new law requires students to receive educational services if a child is excluded for more than 10 days (suspended or expelled). The proposed \$30,000 will be reserved for tutoring or other necessary services in the case that a student is excluded beyond ten days.

Last year, we had \$55,000 budgeted in this line and did not have to utilize the funds, as a result they were returned to the town. We have reduced the request this year to \$30,000 and cannot predict how much of that, if any, will be needed. Since this is a requirement, it is important that we earmark funds in the case that a child is excluded from school beyond ten days and will therefore need educational services outside of school.

School Choice and Circuit Breaker Receipt History

at 12-15-15

	FY11	FY12	FY13	FY14	FY15	Projected FY16 (at 12-17-15)	Projected FY17 (at 11-9-15)	Projected FY18 (at 11-9-15)
School Choice:								
# of School Choice students (FTE)	35	52	64	70	64.4	70.0	75	75
School Choice Receipts	188,454	271,300	337,641	378,741	381,375	416,298	375,000	375,000
<i>(no special ed increment projected for FY17-FY18)</i>								
Budget offsets incorporated in base budget	25,000	253,000	353,000	353,000	578,000	578,000	448,000	448,000
<u>Account Summary:</u>								
Bal at Start of Year	176,358	319,665	352,225	365,596	413,840	366,857	205,155	132,155
Receipts	188,454	271,300	337,641	378,741	381,375	416,298	375,000	375,000
Expenses and Offsets	(45,147)	(238,740)	(324,270)	(330,497)	(428,358)	(578,000)	(448,000)	(448,000)
Balance at End of Year	319,665	352,225	365,596	413,840	366,857	205,155	132,155	59,155
<u>FY16/FY17/FY18 Budgeted Offsets:</u>								
Per-pupil instructional supplies						25,000	25,000	25,000
Systemwide instructional supplies						50,000	50,000	50,000
Grade 3-5 music salaries						10,000	10,000	10,000
Building maintenance and custodial						94,000	94,000	94,000
Professional development expenses						74,000	74,000	74,000
Teacher salaries (5.0 in FY16; 3.0 in FY17/FY18)						325,000	195,000	195,000
						578,000	448,000	448,000

	FY11	FY12	FY13	FY14	FY15	Projected FY16 (at 11-9-15)	Projected FY17 (at 11-9-15)	Projected FY18 (at 11-9-15)
Circuit Breaker:								
Circuit Breaker Receipts	477,800	857,092	1,018,681	1,182,125	1,465,546	1,579,042	1,579,042	1,579,042
<i>(FY17 and FY18 receipts are projected conservatively to be equal to FY16 estimated receipts)</i>								
Circuit Breaker Extraordinary Relief	197,002			234,873				
	<u>674,802</u>			<u>1,416,998</u>				
<u>Account Summary:</u>								
Bal at Start of Year	421,338	477,800	857,092	1,018,681	1,182,125	1,465,546	1,579,042	1,579,042
Receipts	674,802	857,092	1,018,681	1,416,998	1,465,546	1,579,042	1,579,042	1,579,042
Expenses	(618,340)	(477,800)	(857,092)	(1,253,554)	(1,182,125)	(1,465,546)	(1,579,042)	(1,579,042)
Balance at End of Year	477,800	857,092	1,018,681	1,182,125	1,465,546	1,579,042	1,579,042	1,579,042

**Tuition Summary FY13 Actual to FY17 Projected
Amount Funded by Town Appropriation**

Tuition Summary FY13-FY17 Projected	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Budget at 11-2014	FY16 Projection at 11-23-15	FY17 Projection at 11-23-15
Actual Tuition Expense	3,054,384	3,824,050	3,888,274	4,215,470	4,619,789	4,644,512
Prepaid Adjustments:						
Prepaid at end of prior year for current year	(200,467)	(154,006)	(337,721)	-	(338,848)	-
Prepaid at end of current year for next year	154,006	337,721	338,848	-	-	-
	(46,461)	183,715	1,127	-	(338,848)	-
Less: Regular Circuit Breaker Funds	(857,092)	(1,018,681)	(1,182,125)	(1,100,000)	(1,465,546)	(1,579,042)
Less: Circuit Breaker Extraordinary Relief		(234,873)				
Less: MSEC Credit		(176,748)				
Net expense in operating budget	2,150,831	2,577,463	2,707,276	3,115,470	2,815,395	3,065,470
				FY16 budget	3,115,470	
				FY16 projection (11/23/15)	2,815,395	
				favorable variance at 11/23/15	300,075	

Per-Student:	General Supplies	Specialist Supplies	Total
Gr 9-12	132.00		132.00
Gr 6-8	107.00	23.50	130.50
Gr 1 - 5 and Pre 1	107.00	23.50	130.50
Kinder	50.00	23.50	73.50
Preschool & Special Ed	50.00		50.00

Specialist Supplies Gr. K-8 (per student):	
Computer	10.00
Art	6.50
Music	3.50
PE	3.50
	23.50

	FY16 Allocation (based on FY16 proj. enrollment as of 11/2014)	FY17 (based on FY17 proj. enrollment as of 11/2015)	Incr (Decr)
Allocations:			
Miller	35,509	35,842	333
Nab	38,864	38,749	(115)
Rob	30,282	27,313	(2,969)
Abbot	51,200	43,638	(7,562)
Cris	45,238	41,381	(3,857)
Day	48,608	42,760	(5,848)
Blan	74,920	74,737	(183)
Stony	90,864	83,891	(6,973)
WA	217,768	215,372	(2,396)
Sped & Preschool	36,751	36,321	(430)
	670,004	640,004	(30,000)

School	FY17 Projected Enroll 11/2015	Prelim Per-Pupil	Reduction	Per Pupil FY17 Allocation
Miller-K	108	7,938	(310)	7,628
Miller-Other	225	29,363	(1,148)	28,214
Nab-K	103	7,571	(296)	7,274
Nab-Other	251	32,756	(1,281)	31,475
Rob-K	76	5,586	(218)	5,368
Rob-Other	175	22,838	(893)	21,945
Abbot	348	45,414	(1,776)	43,638
Cris	330	43,065	(1,684)	41,381
Day	341	44,501	(1,740)	42,760
Blan	596	77,778	(3,041)	74,737
Stony	669	87,305	(3,414)	83,891
WA	1,698	224,136	(8,764)	215,372
Preschool	149	7,450	(291)	7,159
	5,069			

Total Sped in district	607	30,350	(1,187)	29,162
Less: Reduction to meet FY17 total		666,048	(26,044)	640,004
FY17 adjusted total before offsets		640,004		

(Sped numbers based on SIMS 10-1-15)
 (schools based on FY17 enrollment projection 11/2015 by B Olsen)
 (FY17 per pupil before offsets = (637,004 - 30,000) + 8,000 KED + 25,000 Sch Ch = 640,004)
 (Required reduction to meet FY17 final is being spread pro-rata among all schools)

NOTE: System-wide reduction of \$30,000 for FY17 is spread pro-rata based on projected enrollment.

**WESTFORD PUBLIC SCHOOLS
OTHER FUND BALANCES AT 12-31-15**

	Balance at 6/30/2015		Balance at 9/30/2015		Balance at 12/31/2015		MEMO: Balance at 12/31/2014
	Receipts	Expenses	Receipts	Expenses	Receipts	Expenses	
SCH CHOICE / CIRCUIT BREAKER:							
School Choice		100,598					
Circuit Breaker							
	366,857	95,343	361,602	138,438	100,333	138,438	356,427
	1,465,546		1,465,546	1,465,546	394,760	1,465,546	358,502
	1,832,403	95,343	1,827,148	1,603,984	495,093	1,603,984	714,929
OTHER OUTSIDE SOURCES:							
<u>Ch 44 Sec 53 E 1/2 Revolving Accounts:</u>							
Transportation Fees Revolving	22,773	24,250	485,285	169,750	12,760	169,750	335,496
WA Parking Fees	3,976	120	18,556	2,520	800	2,520	17,760
<u>Other Revolving Accounts:</u>							
Non-Resident Tuition	-	43,380	-		14,430		-
Athletic Revolving - Operations	42,564		127,160		80,566		119,259
Athletic Revolving - Turf Field	9,460		9,460				8,460
Custodial Extra Detail Revolving	2,734	1,782	1,304	9,920	9,158	9,920	(2,537)
Facility Use Revolving	16,698	1,433	18,131	4,300	8,045	4,300	28,020
Simmons Partnership/Staff PD	30,852		30,852				35,180
Lost Books Revolving	10,292	6,842	17,134	1,164	110	1,164	10,007
Kindergarten Extended Day	44,096	18,443	121,653	117,681	82,701	117,681	124,016
Special Ed Integrated Preschool	66,901	18,928	73,272	65,822	66,092	65,822	69,493
Special Ed Integrated Kindergarten	49,971	9,198	65,491	26,528	17,719	26,528	77,926
WA Grey Ghost Academy	6,275	6,150	375	2,575	2,575	2,575	250
Gr 9-12 Activity Fees	18,981	-	18,981	30,000	41,350	30,000	23,243
Gr 6-8 Activity Fees	37,948	4,800	42,748	20,000	12,950	20,000	52,023
Gr 3-5 Instrumental Fees	10,000	107,630	117,630	62,845	5,758	62,845	70,999
5th Grade Environmental Program	8,010	75	7,661	424			6,931
Elementary Early Arrival Option	8,174	84,375	91,023	1,526	7,148	29,627	51,445
Summer School for Performing Arts	191,678	83,434	151,669	123,443		20,489	99,594
Miscellaneous School Activities	-	19,215	-	5,601	6,200	5,601	1,322
TOTAL - OTHER OUTSIDE SOURCES	581,383	1,083,861	1,398,386	715,427	368,362	715,427	1,128,885
TOTAL	2,413,786	1,179,204	3,225,533	2,319,411	863,455	2,319,411	1,843,814

**WESTFORD PUBLIC SCHOOLS
OTHER FUND BALANCES AT YEAR END
FY13 THROUGH FY15**

	Balance at 6/30/2013	Balance at 6/30/2014	Balance at 6/30/2015
SCH CHOICE / CIRCUIT BREAKER:			
School Choice	365,596	413,840	366,857
Foundation Reserve	72,000	-	-
Circuit Breaker	1,018,681	1,182,125	1,465,546
	1,456,277	1,595,965	1,832,403
OTHER OUTSIDE SOURCES:			
<u>Ch 44 Sec 53 E 1/2 Revolving Accounts:</u>			
Transportation Fees Revolving	4,047	7,293	22,773
WA Parking Fees	5,236	4,995	3,976
<u>Other Revolving Accounts:</u>			
Non-Resident Tuition	-	-	-
Athletic Revolving - Operations	46,748	53,292	42,564
Athletic Revolving - Turf Field	6,660	9,160	9,460
Custodial Extra Detail Revolving	616	1,360	2,734
Facility Use Revolving	18,331	22,892	16,698
Simmons Partnership/Staff PD	55,527	53,628	30,852
Lost Books Revolving	14,635	9,785	10,292
Kindergarten Extended Day	121,902	92,549	44,096
Special Ed Integrated Preschool	70,751	68,814	66,901
Special Ed Integrated Kindergarten	73,974	77,202	49,971
WA Grey Ghost Academy	3,450	15,675	6,275
Gr 9-12 Activity Fees	15,418	14,443	18,981
Gr 6-8 Activity Fees	46,762	45,508	37,948
Gr 3-5 Instrumental Fees	10,000	10,000	10,000
5th Grade Environmental Program	428	6,968	8,010
Elementary Early Arrival Option	8,632	10,024	8,174
Summer School for Performing Arts	136,493	103,519	191,679
Miscellaneous School Activities	8,447	1,912	-
TOTAL - OTHER OUTSIDE SOURCES	648,057	609,019	581,383
TOTAL	2,104,334	2,204,984	2,413,786