

FY 2020 Budget Questions & Answers
Westford Public Schools

Dept. Number, Name + Account	Questioner's Name/Question	Response
School Department		
300 - Education	General Budget	
300 - General (Expenses to date)	Eckroth: Can we get the actual FY19 budget spending to date by line item? % of budgeted amount would be helpful.	The balances at 11/30/18 were included in School Committee packet for 12/17/18 meeting. We have also included in our attachment to this document.
300 – General	Galvin: When you compare our community to the state average, is there any consideration given to the fact that the average is skewed by the high level of Chapter 70 money that supports the schools in our city's ?	Chapter 70 funds are only one source of the town's revenue to be allocated to all departments. The data that forms the basis for the state's calculation of per pupil cost is contained in the budget appendix materials. The state includes all direct school spending and indirect town department spending on behalf of the school system in the per pupil calculation. So, there is no correlation between the level of Chapter 70 aid and the level of per pupil spending. Kathy Auth and I will be glad to thoroughly explain this, and provide the Department of Education document on how this figure is calculated. http://www.doe.mass.edu/finance/chapter70/whitepaper.html http://www.doe.mass.edu/finance/chapter70/
300 - General	Sanders: Card readers. We've gone this long without them, let's hold off. I know it's capital budget, but hopefully that would bring some relief to the town budget that could be	We are awaiting the results of the security audit before moving forward with the card swipe system.

FY 2020 Budget Questions & Answers
Westford Public Schools

	reallocated to schools?	
300 - General (Fees)	<p>Eckroth: The two fees I'd specifically like to look at for a potential increase next year are bus fees and WA parking fees. I know, Kathy, you said that the WA parking fees have to specifically cover costs related to the lot, but I would imagine given the years that the fee has remained stable and the fact that we employ the traffic guard/plow/etc. that this could increase? Perhaps by \$20-25? I know we have been presented the historical data for bus fees many times, but for the public's sake, I think it would be helpful to present the bus fee comparison to other district as well as the % increase in bus fees vs. the % increase in overall transportation costs to the district over the years. Kathy, you mentioned that the \$25 increase in the bus fee last year garnered roughly \$100k in revenue. I think it's important to discuss another possible increase and the trade offs this could mean vs. deeper cuts to instructional staff or other areas.</p>	<p>The current bus fee for one student is \$275 (increased in FY19). This is a \$50 increase from last year's \$225 fee. A chart showing the increase in bus fee and increase in avg cost per rider was included in 12/17/18 School Committee packet. We will survey other districts and provide comparative fee information.</p>
300 - General (Transportation)	<p>Sanders: Transportation. Seems like a bad time to say "let's buy 40 buses", but I want to understand the pros and cons of, at some point, owning our own buses. It's never going to seem like a good time to bite that off, but yet plenty</p>	<p>Many years ago I was a member of a citizens advisory committee that studied various models for providing bus transportation under difficult fiscal conditions. The committee determined that contracting with a private bus company was in the best financial interest of the town. Yes, the equipment can be bonded but employee salaries, a vehicle maintenance</p>

FY 2020 Budget Questions & Answers
Westford Public Schools

	<p>of other districts have gone that way. Plus, something like that would be bonded, so I think the impact on town debt and town budget would be complex, but important to understand.</p>	<p>function, insurances (health and liability coverage, worker's compensation) can be very costly to the operating budget. Assignment of risk (liability) is also a very important issue with school bus transportation.</p>
<p>300 - General (Transportation)</p>	<p>FitzPatrick/Has there been an analysis of the costs of busing and how the bus fee has been calculated? Is there an analysis that also shows the cost of outsourcing buses as compared to busing in house?</p>	<p>Please refer to the previous question.</p>
<p>300 - General (Technology)</p>	<p>Sanders: Technology: all four grades at WA have Chromebooks. WiFi has been upgraded. Let's go easy on technology this year.</p>	<p>Devices are purchased from the capital budget (one-to-world and five-year replacements). All technology purchasing is driven by the needs of the curriculum. Each year we start with a detailed look at what is scheduled for replacement. We also consider whether any new devices need to be included based on our Digital Learning Plan.</p>
<p>300 - General (Outsourcing)</p>	<p>Zheng: Is it possible to explore contracting non-instructional services (like food services, custodian services) instead of using employees? Not sure if this is going to have any impact on this budget.</p>	<p>Our food service function is self-supporting and not funded via our general fund budget. At the present time the student participation rate is in excess of 70% which is extraordinary. Most school systems that contract for food service operation have a student participation rate far lower than 70%.</p> <p>I have always, and will always be a strong proponent hiring and managing our own custodial staff. We have lean staffing but have invested in automated equipment to increase productivity. Our staffing levels are far below industry standards(see staffing benchmark data in budget appendix). Our buildings have a reputation of being the cleanest in the area because the oversight starts in the Central</p>

**FY 2020 Budget Questions & Answers
Westford Public Schools**

		Office and continues with the Principal of each building. Our custodians do much more than keep our buildings clean...something you will not find with contract cleaners. Many of our staff are Westford residents and taxpayers. I will be glad to review the benchmark staffing data with you.
300 - General (Fees)	Zheng: Is it possible to generate some revenues with facilities, to help cover some custodian costs?	For many years, we have rented our facilities to outside groups, using the revenues to cover the custodial overtime the rental requires as well as a portion for facility overhead such as electricity. The heaviest of our after-hours building usage is generally by or for our own student groups and activities. Town committees also use space in our buildings on occasion, and we have historically not charged them for this usage.
300 - General (YTD spending)	Benoit: Would like 5-year Q2/mid-year historical data of function categories. 5-year YTD trends	A schedule showing mid-year Q2 or Q3 balances for FY15 through FY19 has been prepared using available previously reported information. (Mid-Year Balances FY15 to FY19)
300 - General (New Facilities Staff)	SC: Where are we on facilities director?	The position has been re-advertised and applications have been received, but is yet to be filled.
300 - General (Cuts)	Eckroth: Would like Bill's list of potential cuts to come with \$ amounts, but would like SC to prioritize.	I will be submitting my list of possible reductions to the school committee, following several rounds of discussions the district's Leadership Team. Since this is now the school committee budget, the committee will approve or disapprove of my recommended reductions.
300 - General (WPS Risks)	Greene: In the 11/16/18 Superintendent's Fiscal 2020 Budget Request, Risks, "Funding emerging Town and School needs at the expense of existing staff, programs, and	We are increasingly funding school safety needs and carry the full salary of the School Resource Officer in the school budget. Additionally, we are now funding 75% of the Town/School Facilities Director and Administrative Assistant. We also

FY 2020 Budget Questions & Answers
Westford Public Schools

	services.” Please detail which specific “Town and School needs” are impacting the budget and which “existing staff, programs and services” are at risk.	completely fund the town’s Network Manager in the school budget. Health care costs impact the entire general fund budget.
300 General (Technology)	Greene: Where is the cost for the class of 2023 chromebooks? How much will this cost be?	The cost of the Chromebooks for the incoming freshmen is \$112,500 and is in the Capital budget, not the school’s operating budget. However, in our operating budget we have the Chromebook cases in 2430 for \$12,500.
300 General (Technology)	Greene: What will happen to the class of 2019 chromebooks when they graduate?	These Chromebooks will be repurposed to the elementary levels. The elementary schools often get devices through this type of “cascade” effect.
300 General (Expenses: 2430 general instructional supplies)	Greene: Can you give examples of what falls into 2430 general instructional supplies category?	This includes materials that need to be replaced due to extensive use. Examples include (some) graphic calculators, math cards for our math program, writing folders, sets of Scholastic magazines. The FY20 budget includes funds to provide materials for next year’s history/social studies (HSS) overhaul in order to align with the new HSS standards.
300 General (Food Gardens)	Greene: What is 12239279 578090 Food Gardens expense? Which grades/schools does this apply to?	The Assistant Superintendent has done a thorough review of the curriculum budget and proposed reallocations that result in net overall reductions of approximately \$6,000. The carryforward budget spreadsheets which have been released and which you are referring to still show the \$20,000 for the Food Gardens. In the next version of the FY20 budget, the funding for the Food Gardens has been eliminated. Three years ago we partnered with an outside organization to build, grow and maintain vegetable gardens at each of our elementary schools. Students enjoy this hands-on experience and, once the vegetables are harvested by the students, they show up on the trays in the cafeteria later that day (thanks to our incredible cafeteria managers). This partnership was structured in a way that our gardens could be self-sustaining over time, which allows us to phase out this service in FY20.

FY 2020 Budget Questions & Answers
Westford Public Schools

300 General (Fees)	Greene: The offset to WA parking fees is \$7500. At \$50 per pass, this means that there are 150 Senior parking spots available? Is this correct?	In FY19, 331 senior parking passes have been purchased, generating \$16,400 in revenue to date. In addition to offsetting parking lot maintenance (primarily a portion of the snow removal expenses), the fees pay for the Crossing Guard, the permit decals, and other parking lot related expenses.
300 General (Fees)	Pilachowski – How much revenue is generated by WA Parking Fees?	In FY18, \$14,800 was received in WA Parking Fees. So far in FY19, \$16,400 has been collected.
300 General (Fees)	Greene: According to the Budget Director, at the end of FY18 the Schools had \$252,216 in unused funds that were returned to the Town. Which line items contributed to this savings?	We have attached the June 30, 2018 Fiscal Report (Q4 FY18 Fiscal Report 6-30-18) to the School Committee. This report shows the details for all of the FY18 operating budget lines. The balance in the school operating budget at the end of FY18 was \$200,913. In addition, \$38,369 was closed out from unused FY17 year-end encumbrances and \$12,933 was closed out from prior-year capital articles.
300 General (1420 Compensation Reserve)	Pilachowski – What is the \$261k expense for in FY 20 budget?	The compensation reserve account includes an estimated amount to cover employee contracts for FY20 that have not been settled as of this time (12-2018). This includes four bargaining units covering approximately 178 employees who are funded by the operating budget, as well as exempt and other employees who are not part of a bargaining unit. The amount in the compensation reserve can vary substantially from year to year, depending upon which bargaining units are unsettled at the time the budget is being prepared.
300 General (Technology)	Pilachowski – With the increase in technology within the school system, why do you think the budget for technology maintenance will be lower in FY 20 than in FY 19?	The expense lines in Func 4450 Technology Maintenance have been kept at the same amount as for FY19. The decrease of (\$1,463) in that function reflects staff turnover savings due to a new hire who came in at a lower salary than the person who retired.
300 General (Textbooks)	Pilachowski – Please explain why the WA textbook budget in FY 20 is the exact same (for each subject) as the budget in FY 19.	The WA textbook budget in each content area is used to purchase additional copies of existing texts to accommodate any enrollment bubbles and is used to replace/rebind any copies of texts that are in very poor condition due to use.

FY 2020 Budget Questions & Answers
Westford Public Schools

		<p>The WA textbook line is part of the systemwide per pupil allocation. We haven't redistributed the total yet (this will be based on projected enrollment), and therefore all of the schools' instructional supply lines are the same as the FY19 budget amount. The redistribution of the total per-pupil supply amount will be done later in the budget process. Although we do still have to add or update new texts use in various courses, the overall need to do that has decreased and is reflected in our budget. The purchase of new full-sets of textbooks comes out of the district-wide textbook line and you'll see over the past several years that amount has decreased (from \$145,702 in 2016 to the budgeted amount of \$51,400 in FY20).</p>
300 - General (salaries)	<p>FitzPatrick/ Over the summer it was reported that administration received raises and pay adjustments based on market basket towns. Was comp reserve used? Are these increases reflected the detailed budget</p>	<p>The compensation reserve was used. New salaries for administrative staff are reflected in the FY20 budget at the FY19 rate, with an estimate for FY20 increases in the compensation reserve account for FY20. Any salary adjustments for FY20 will be within the townwide parameters.</p>
300 - General (Subs)	<p>FitzPatrick/ Wasn't the FY19 teacher sub amount reduced in order to achieve the town managers recommended FY19 budget? Is that new amount in the detailed budget? If so, why not continue with that new amount? Are subs used for all positions that interact with students or just classroom teachers and aides?</p>	<p>The budget for long-term subs was \$325,000 for FY15 through FY17. It was reduced to \$295,000 for FY18 and reduced again to \$225,000 for FY19 and FY20. We have already spent 60% of the long-term sub budget in FY19 for approximately 35% of the school year. Long-term subs cover classroom teachers who are out on approved FMLA leave (maternity, long-term illness/surgery, etc). The sub costs in Function 2325 are for teaching positions only. We do bring in subs for nurses and teaching assistants, but these costs are reported in the state functions for those categories (2330 for teaching assistants and 3200 for nurses).</p>
300 - General (Subs)	<p>Eckroth: Understand teacher subs (daily/long-</p>	<p>Daily subs are budgeted for based on the relative number of staff at each school. The systemwide budget for daily subs has</p>

**FY 2020 Budget Questions & Answers
Westford Public Schools**

	term).	remained constant for many years. The budget for long-term subs is \$225,000 for FY19 and FY20. This is a cost that is difficult to budget because we don't know at this point in time who will be taking a long-term leave in FY20, nor do we know how much of each leave will be paid vs. unpaid. Additional year-by-year comparative information on substitutes is provided. (Daily Sub Charts FY12-19 & LS Sub Charts FY12-19)
300 - General (Textbooks)	FitzPatrick/ In the detailed budget, why wouldn't the text book line item continue the downward trend and instructional software continue on an increasing trend?	<p>Although we do still have to add or update new texts use in various courses, the overall need to do that has decreased and is reflected in our budget. The purchase of new full-sets of textbooks comes out of the district-wide textbook line and you'll see over the past several years that amount has decreased (from \$145,702 in 2016 to the budgeted amount of \$51,400 in FY20).</p> <p>The overall instructional software line has increased over the past several years: in 2016 the actual spent was \$67,988 and the budgeted amount for FY20 is \$105,503. There will be a bit of a "saw tooth" effect in this line over the years because our online subscriptions expire at different times (our various contracts run anywhere from 1 year to 6 years, depending on the company).</p>
300 - General (Superintendent)	FitzPatrick/ Why the big jump in advertising in the superintendent's budget	This budget has remained constant at \$12,000 since FY18. In FY17 we budgeted \$15,000, and for several years prior to that it was \$20,000. This line mainly funds our license for "School Spring" which is an employment service specific to the education industry, but it also covers any other advertisements that are necessary through the Superintendent's office. The average actual expenditure for FY16 to FY18 was \$6,390; however the expenditure will occasionally be higher if we need to purchase more expensive

FY 2020 Budget Questions & Answers Westford Public Schools

		media ad placements for hard to fill positions. A chart shows the reduction in this line over time is attached.
300 - General (comparative data)	Galvin: In the communities that you selected for comparison with Westford in school spending, did you also look at the per capita incomes in those communities ?	The Department of Elementary and Secondary Education (DESE) selects comparable communities most similar to a district in terms of grades span, total enrollment, and special populations. DESE comparable communities for Westford include: Franklin, Hopkinton, Lexington, Milton, Natick, Needham, Sharon, Shrewsbury, Wachusett, and Wellesley. Westford's profile through DESE is available at: http://profiles.doe.mass.edu/analysis/default.aspx?orgcode=03260000&orgtypecode=5
300 - General (salaries)	Galvin: Item # 12111052-511330 - The school department budget reflects an item captioned "classroom teachers at the Miller School". This item shows a total salary increase from 1,491,926 to 1,590,484. Is this increase related to a contract settlement? If not can you please explain.	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (salaries)	Galvin: Item # 12121056-511330 - The school department budget reflects salary increases at the Blanchard Middle School from 3,247,948 in 2019 to 3,360,270 in 2020. Is this increase related to a contract settlement? If not can you please explain	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (salaries)	Galvin: Item # 12122056-511330 - The school department budget reflects salary increases at the Stony Brook School from 3,689,847 to 3,825,069. Is this increase related to a contract settlement? If not can you please explain	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (salaries)	Galvin: Item# 12131040-511330- The school department budget reflects salary increases at Westford Academy from 9,257,980 to	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year

FY 2020 Budget Questions & Answers
Westford Public Schools

	9,643,419. Is this increase related to a contract settlement? If not can you please explain.	based on student population and need.
300 - General (salaries)	Galvin: Item # 12110070-511330 - The school department budget reflects a salary increase under the item 2310 "Teacher Specialist" from 264,353 to 329,551. Is this increase related to a contract settlement ? If not can you please explain	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (salaries)	Galvin: Item # 12115070-511330- The school department budget reflects a salary increase for special education teachers at the Crisafulli school from 333,734 to 364,647. Is this increase related to a contract settlement ? If not can you please explain	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (salaries)	Galvin: Item # 12121070-511330 -The school budget reflects salary increases related to SPED at the Blanchard Middle School from 333,429 to 432,551. Is this increase related to a contract settlement ? If not can you please explain	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (salaries)	Galvin: Item# 12122070-511330 - The school budget reflects salary increases related to SPED professional salary at the Stonybrook Middle School from 614, 955 to 651,259. Is this increase related to a contract settlement ? If not please explain.	This increase reflects current staffing at FY20 rates and reflects the personnel in each school at the present time. The total number of staff in each school will shift from year to year based on student population and need.
300 - General (Technology)	Zheng: There are conflicting studies on how early is too early to engage students in technologies in schools. This is one of the area we need to see if technology spending on K-2	Across the district, we focus on ensuring that the use of technology adds value to the learning and is meaningful. This means that often, younger students are using the devices at stations. In guided math, for example, teachers use the data collected from programs such as Dreambox, to plan their small

**FY 2020 Budget Questions & Answers
Westford Public Schools**

	<p>level is beneficial at all.</p>	<p>group direct instruction and to provide specific, individualized, targeted practice for students at the stations.</p> <p>Additionally, as students at the end of grade 3 are expected to be able to type 15 words accurately per minute and a full page for an MCAS open response answer, they do need some practice on the devices in the lower grades.</p> <p>At grades 1-2, the goal for each class is to have 6 iPads and 6 Chromebooks to be available to students as and when they are needed. For the most part, we have been able to provide Chromebooks to grades 1-2 that have been cascaded from other schools. Consequently, many of the the devices used by the younger students are older but still functioning well.</p>
<p>300 - General (School buildings)</p>	<p>Zheng: Our school system is unique in the way that we have 6 elementary schools, while for example, Lexington only has 3. What can be done to increase efficiency or if there are overlapping positions on school staff level for the 6 elementary schools?</p>	<p>The 3 elementary schools in Lexington are larger schools (physical buildings) with larger enrollments. Westford’s Permanent School Building Committee carefully planned schools based on the K-2, 3-5 grade configuration model. Each school’s capacity is 400-500 students. I have reviewed research that indicates that there is no significant difference in student achievement given different grade configurations, however the research strongly favors smaller, not larger elementary schools.</p> <p>With respect to our staffing, we have 1.5 administrators per elementary school and 1.5 administrative assistants. Several years ago I conducted a survey of the office staffing of schools and the survey results indicated virtually the same level of school office staffing. It is important to note that we reduced our Assistant Principal positions from 1.0 FTE per elementary school to .5 FTE per elementary school in FY05, along with 4.0 school administrative assistant positions, and that these</p>

FY 2020 Budget Questions & Answers
Westford Public Schools

		positions have not been restored.
300 - General (School start times)	School start time is very important in the way that it increase student health and reduces stress. I do understand there is a price tag to that but we should explore fees to generate some revenue to offset, and hopefully with reduced stress and increased health, we can also offset with some health/psychological spending.	There will be an increased cost to special education transportation if we change the school start times for the 2019-2020 school year. We cannot charge fees for special education transportation. If start times change, it is unrealistic to assume that there could be some immediate level of reduction to the need for the health/psychological services that we are currently providing.
300 - General (Pre-First)	Zheng: Pre-1st at least for 18-19 school year is getting way too small, like 5 students at Miller. Is it still a viable program? Should pre-1st be abolished entirely or be combined?	The Pre-1st enrollment at the Miller School is very low this year and not sustainable at that student/teacher ratio. The average at the three K-2 schools for a number of years has been 15-17:1. The viability of many programs continues to be reviewed in our budget cutting process.
300 – General	Galvin: In the Superintendent’s “Budget Request Summary” reference was made to the fact that it was “impossible to reallocate funds to chronically underfunded accounts.” Please explain this.	We do not have the discretionary funds available in many other accounts that could be reallocated to other chronically underfunded accounts.
	School Enrollment	
300 - Enrollment	Liewei: School enrollment. We have less students from K to 3 (260, 348, 370, 329, the average is 326.75). We have more students from 9 to 12 (435, 397, 440, 437, the average is 427.25). If the trend stays the same (ignoring the new complexes), we might lose student enrollment by some number (say X students per year), e.g. X=100 from recent statistics	It is hard to predict if any decline in enrollment will partially offset the increased enrollment projected from new developments. The 85 students from Princeton properties are all in our school system (the grade distribution is in the budget presentation). Over the last 5 years the number of births in Westford has remained relatively stable (135-150 annually). Given this, the

FY 2020 Budget Questions & Answers
Westford Public Schools

	<p>(427.25-326.75), or say N * X in N years. Will this N * X compensate for (some of) the anticipated enrollment growth from large complexes? Matching with anticipated demands... The Princeton apartment complex alone might bring in 85 new students (are some of them in our schools?). It's estimated that additional 300 to 400 students from other complexes, e.g. Robbins Rd/Westford West/Abbot Mills/Wendell Place/19 Littleton, etc. Some complexes are not in construction. Once completed/moved in, some kids may take some years to reach school ages. Do we have a rollout estimate, e.g. 300 to 400 new students (total) in four years?</p>	<p>in-migration factor of families with school-aged children (occupying existing housing stock) will continue to impact our school system enrollments.</p> <p>The 300-400 new students are expected over several years, and should become a reality, given the number of bedrooms in the various newly constructed units. In checking with local realtors, they continue to state that the demand for housing in Westford from families with school aged children continues to exceed available market supply.</p>
<p>300 - Enrollment</p>	<p>FitzPatrick/Enrollment has continued the decline coming in lower than projected numbers even with the Princeton properties opening? Are there other factors and trends (ie birth rates, cost of living in certain towns, etc) that are being seen that could affect projections for the new growth? Are enrollment declines seen across the state or in our market basket towns?</p>	<p>Enrollment declines across the state have generally been greater than in Westford. The number of births in Westford has stabilized in the 135-150 range (annually). Of significance is the number of families with school age children moving into town to occupy existing housing stock. Our historically high enrollment was 5,325 students about 10 years ago. Given that we have been hovering around 5,100 students , there has been no precipitous drop in our PreK-12 enrollment.</p>
<p>300 - Enrollment</p>	<p>Zheng: Between the two middle schools, we are losing 110 students for 19-20 school year, even with the assumption of adding 10 students per grade for new development, we are still losing 80 students. That is almost as a 7-9% reduction in enrollment. Even without a single penny in funding increase, it is translated to almost 10%</p>	<p>We will be making a recommendation on some level of staff reduction at one of our middle schools for FY 20.</p>

FY 2020 Budget Questions & Answers
Westford Public Schools

	increase per student. Resources need to be examined and reallocated for the two middle schools to bring per student spending down.	
	Student-Teacher Ratio/Staffing	
300 - Student-Teacher Ratio/Staffing	Eckroth: One request (when possibly discussing class ratios) is to have up-to-date enrollment totals for all K-5 classrooms. I know at least at Abbot two of the 4th grade classrooms are quite high now, 23+. I'm sure Bill is aware and accounting for the growth but knowing where we are district wide would be helpful.	The January 1, 2019 enrollment spreadsheet is being prepared as of 1/2/2019 and will be presented in our supplemental budget materials for review and discussion.
	Growth	
300 - Growth	Liewei: Most of the new students might come from inside 495, e.g. not all schools would face the same challenge/impact. Do we need to re-allocate resources among all schools? Do we see a need to expand school size in terms of physical space (if yes, do we have a budget for that)?	We have a Redistricting Committee working on the future housing of students (given the new housing developments). The redistricting plan will be implemented for the 2020-2021 school year. This will involve the reallocation of students, staff and resources, but it is not expected to have a major budget impact. The budget impact will come more from the increased number of students (staff, materials, bussing, etc.) as opposed to the need to redistrict.
300 - Growth	Galvin: In the assessment that was done on new housing units in town, does the School Department view the number of 3 bedroom apartments as the more reliable indicator of children in a residence ?	No, as seen at the Princeton Properties, there are 85 current students residing in the 176 1-bedroom and 2-bedroom units.
300 – General	Galvin: In the projection that was offered with regard to projected housing units, a number of	The information in my budget presentation comes directly from the planning department (647). Not all units will be

FY 2020 Budget Questions & Answers
Westford Public Schools

	647 dwelling units was estimated. Some of these are prospective units. Would you agree that the actual number is closer to 550 units and of those only 48 are three bedroom ?	occupied for the 2019-2020 school year. Once again the number of units to be built and respective number of bedrooms(with the exception of two recent projects) is from the planning department.
	Special Education	
300 - Special Education	Eckroth: Question regarding the request of 2 regular special education vans and 1 wheelchair van to accomplish the start time change for the 19/20 school year. Would that \$148,000 be a one-time spend because we would be purchasing those vehicles and therefore, could that be considered a capital request/capital spend?	The \$148,000 would be a recurring annual expense. It covers the cost of three additional van leases, maintenance and fuel costs for each van, and staff salaries (three drivers and one monitor). A schedule will be provided showing the breakdown of the cost. (Est of cost off an added van 11-13-18)
300 - Special Education	Liewei: We have about 756 “special education” students. It appears that about 50 of those go out of district. Are rest of 706 students go in district, any additional info on these 706 SPED students, e.g. mapping from 706 students to our specialists, etc.	Attached: DESE, Report 7/SPED Enrollment Statistics/District Summary/OCT 2018 (FY2019).
300 - Special Education	Liewei: Is there a cost break down on out-of-district v.s. in-district? We might need additional resources to support additional in-district programs. Do our neighboring towns have similar challenges, e.g. is there anything we could do to send some out-of-district students to a closer town (instead of a far-away town) so that students could save some commute time?	Funding special education services is costly. The majority of the financial obligation falls on local communities, with some State funding from Circuit Breaker. It doesn’t come close to covering cost, leaving many state mandates as “unfunded”. Our in-district services and programs serve a range of needs and target those who are eligible between the ages of 3 to 22. Hiring highly qualified teachers, and targeted professional development help the district provide a continuum of support services. When it is determined by a Special Education Team that a

**FY 2020 Budget Questions & Answers
Westford Public Schools**

		<p>student can not be educated in-district, the Team works to identify appropriate programming. Per regulation we always look for the least restrictive environment to provide the opportunity for measurable effective progress.</p> <p>There are times when the placement is within a neighboring district, our member collaborative (Valley Collaborative), another DESE approved collaborative, or an approved private day or residential placement.</p> <p>Unfortunately with the traffic pattern and time of day most our students have lengthy rides to/from school (even when traveling to Valley Collaborative in Billerica).</p>
<p>300 - Special Education</p>	<p>Liewei: The “special education contract services” account remains underfunded in the budget assumption. By how much? What would be the impact due to this underfunding?</p>	<p>In FY19 YTD we have spent or encumbered more than \$300,000 for SPED contracted services compared to a budget of \$210,121 (143% used). We were able to marginally increase this budget line in recent years (from \$95,076 in FY14 to \$210,121 for FY18 through FY20) by transferring reductions in other lines to this line, but the total continues to be insufficient for actual needs. The deficit has been covered by savings in other areas of the total budget, but this is becoming increasingly difficult. A schedule showing the past few years totals vs. budget is attached for your review.</p> <p>The contracted service line includes expenses that we consider low incident or highly specialized for our district. Some of services include: Vision Specialist, Hearing Specialist, Orientation & Mobility, Physical Therapy, BCBA and Assistive Technology.</p> <p>Student need drives the demand for each of these services, and the needs will vary by student and by year. The rates set</p>

FY 2020 Budget Questions & Answers
Westford Public Schools

		by these specialist are not governed by DESE or OSD.
300 - Special Education - Supporting Westford Students	Greene: In the 11/16/18 Superintendent’s Fiscal 2020 Budget Request, Supporting Westford Students, what year is this data representing? For the categories totaling 1,737 students, how many students fall into more than one of these categories?	The students referenced on the chart are those receiving supplemental services at this present time. The figures in the chart represent the caseload in each area identified. Although a student may require more than one of these services, the number of supports/interventions needed is 1,737.
300 - Special Education - Supporting Westford Students	Greene: In the 11/16/18 Superintendent’s Fiscal 2020 Budget Request, which categories (math intervention, reading intervention, 504 plans, special education, ELL) impact budgets specifically labeled “special education”? Which categories impact budgets specifically labeled “regular education”?	Any program/service designation other than “Special Education” is considered a “regular education program” It is important to note that providing regular education intervention services often eliminates the need for referring a student for special education services. The significance of this is that once a student begins to receive special education services the cost to educate the student doubles due to the significantly lower student/teacher instructional ratio.
300 - Special Education	Greene: Special Education Transportation: Is this mandated by the State? If so, is there any reimbursement from the State? Are bus fees charged under the same conditions as they are for regular ed transportation?	Special Education transportation is considered a related service in an IEP. If modifications and/or alternative transportation is recommended by a Team, the district must provide that service. This is an unfunded mandate with no option of reimbursement from the state or federal level.
300 - Special Education	Greene: When a student who is already receiving special ed services moves to Westford, does WPS have the ability to review the student’s placement? Isn’t it possible that WPS special Ed dept might be able to handle a child’s needs in house while the previous district could not?	Regulations state that receiving districts must provide comparable services to those documented in an accepted IEP, even if developed by another district. Placements in private school settings (day or residential) must be honored. Collaborative placements can be changed to the member district if comparable services are offered. Districts review all out-of-district placements on an annual basis. If the district believes a lesser restrictive setting is appropriate, the Team will make that proposal and a change will only be made with parent/guardian approval.

**FY 2020 Budget Questions & Answers
Westford Public Schools**

300 - Special Education	FitzPatrick/ What comprises the unbudgeted FY special education transport?	Special Education transportation is considered a related service in an IEP. If modifications and/or alternative transportation is recommended by a Team, the district must provide that service. This is an unfunded mandate with no option of reimbursement from the state or federal funding. In FY19, we currently anticipate going 22% over the total Special Education transportation budget. In FY18 (actual) Pupil Transportation Contracted Services was \$148,330 over budget.
300 - Special Education	FitzPatrick/Why is there so much more secretarial administrative support in the SPED in comparison to other administration and at the schools?	<p>The Office of Special Education has two (2) FTEs of administrative assistant support. State and federal regulations dictate the paperwork demands in the office, such as proposing yearly reviews, sending eligibility paperwork, filing progress reports, and making copies of student records.</p> <p>All student records are maintained until seven (7) years following the student’s graduation. In addition to processing purchase orders, tracking consultant invoices, paying for tuitions, completing Medicaid funding requirements, completing state indicator reports, the administrative assistants are also directly responsible for supporting the Integrated Preschool Program. This includes monitoring daily substitutes, receiving calls from community members and processing tuition. The preschool currently has 30 staff members and 147 students.</p> <p>The administrative assistants are also responsible for maintaining student databases required for State reporting.</p>
300 - Special Education	Galvin : What are “504 plans” ?	Each District is required to identify a student who may qualify for an IEP <u>or</u> 504 Accommodation Plan. 504 eligibility is determined when a student has a mental or physical

FY 2020 Budget Questions & Answers
Westford Public Schools

		impairment which substantially limits one or more major life functions.
300 - Special Education	Galvin: What is the School Department’s determination as the drivers for the rising costs of SPED services ?	Some factors that contribute to special education costs: <ul style="list-style-type: none"> ● increase in eligible students ● increase in students who present with medical complexities and require specialized contract services ● increase in students on the Autism spectrum who may require behavior intervention and social/emotional support ● increase in mental health needs across the District ● unfunded mandates ● increases in tuition ● legal fees
300 - Special Education	Almeida: On slide 33 of the budget presentation, it mentions two students who will require a total of \$355,857/year in services. Where does this show up in the budget? I do not see these numbers listed under new funding requests.	These are tuition expenses and are reflected in the 9100-9400 Tuition function lines.
300 - Special Education	Galvin: What is the reason for the increase in “unanticipated Individual Education Plans (IEP) in FY 20 ?	There are times when the District can not plan for an out-of-district placement. This may occur when a student moves into town. The FY20 budget includes a move-in which is predicted to cost in excess of \$232,000. The FY19 budget had a move in that increased the tuition line by \$123,768. Some students also suffer from an onset of a mental illness which quickly escalates from general education to an out-of-district program. Other unknowns include the number of homeless and foster care students and the complexities of their needs, included unfunded transportation requirements Early Intervention programs typically notify the District when a young child is between the ages of 2.3-2.6 years of age. This

FY 2020 Budget Questions & Answers Westford Public Schools

		allows the District to plan for our youngest population; however, early notification is not always given for a variety of reasons.
300 - Special Education	Galvin: What are the eligibility requirements for IEP's and who establishes them ?	IDEA is the federal law that ensures a Free and Appropriate Public Education to eligible students with disabilities and ensures special education and related services to those students. Massachusetts General Law Ch. 71B regulates all aspects of child find, team meetings, extended year services, MCAS participation and discipline.
300 - Special Education	Vetsa: we are planning 18 months ahead, and we will get quite a few developments contributing to school enrollment. Did we estimate any Special Ed costs for the attributed enrollment along with school enrollment?	Statistically with such a large number of housing units, we must expect additional Special Education costs. It is impossible to anticipate what these costs will be. The tuition projection is always based on students who are currently in our school system. We do not include an estimate for potential move-ins. We have generally considered the Circuit Breaker account as the funding source for unexpected costs related to new special education students. This practice is put at risk this year and in FY20 with increased use of current year Circuit Breaker funds.
300 - Special Education	<p>Zheng: One major area with increases is that every year there are 20+ SPED students getting into our school systems, that alone can attribute to hundreds of thousands of dollars in additional spending each year, and it is not practical to maintain the same level of services.</p> <ul style="list-style-type: none"> ● Is it possible to find ways to optimize special ed van usage so that each van is used close to its full capacity. Route design, van sharing, etc, to bring the 	<p>Westford welcomes both general education and special education students each year. In the same respect a handful of students withdraw from Westford. Per regulation, we are required to provide comparable IEP services which were proposed and accepted while the student was in a neighboring district. For the most part we are able to seamlessly welcome all students within the mainstream and small group classes. Unexpected costs include:</p> <ul style="list-style-type: none"> ● Students requiring 1:1 Teaching Assistants ● Students requiring specialized, low-incident services ● Students requiring out-of-district placements. <p>Unfortunately the unexpected costs have a large impact on</p>

FY 2020 Budget Questions & Answers Westford Public Schools

	<p>transportation costs down. And how many kids riding vans can be put back to school buses?</p> <ul style="list-style-type: none"> ● Keep as many students in district vs out of district given the difference of costs is astronomical. ● Keep as many students integrated inside classrooms instead of taking out of classrooms. 	<p>the budget.</p> <p>Our current special education vans are fully deployed. Sometimes, “full development” means one van transporting one student with a monitor. Capacity for each route is determined based on distance, start and end times of the school day and the student’s individual ability to tolerate other passengers. Some of our students require additional modifications to the van such as: car seats, booster seats, harnesses and a monitor.</p> <p>When faced with making an out-of-district placement, we always consider least restrictive environment, proximity to Westford and the possibility of cost sharing with a neighboring district.</p>
	Utilities/Maintenance	
300 - Utilities	Abbot roof utility savings. Would like energy numbers and savings trends. See tracking of kwh over multi-years.	We can’t provide utility savings information for individual projects, but we will provide charts showing overall consumption statistics for natural gas (heat) and electricity.
300 - Utilities	Greene: Systemwide Electricity Net Metering reduction line item (14130392 521010) only has a value starting in FY19. Can you please explain what this is?	The FY16, FY17, and FY18 actuals columns show each school’s expenses net of the solar net-metering credit that was applied to that school’s account in each year, whereas the budget columns for FY19 and FY20 are shown with estimated electricity costs per school. The estimated net-meter credit for all the schools is taken off the combined total estimated gross cost of electricity for all the schools at the end.
300 - Utilities	Greene: Net metering is saving the school budget about \$200K per year starting in FY19, yet the total electricity costs for the school	The FY16, FY17, and FY18 actuals columns show each school’s expenses net of the solar net-metering credit that was actually applied to that school’s account in each year, whereas the

FY 2020 Budget Questions & Answers
Westford Public Schools

	buildings is continuing to increase. Please explain this.	budget columns for FY19 and FY20 are shown with estimated electricity costs per school. The estimated net-meter credit for all the schools is taken off the combined total estimated gross cost of electricity for all the schools at the end. The net metering credit is expected to decrease each year as the panels degrade and as the per unit cost of what is purchased from the solar provider increases per the contract. The quantity of sunlight each year is also variable and unpredictable, which affects the amount of the credit that is ultimately received.
300 - Utilities	Greene: Where/How does the savings in electricity due to the Stony Brook MS solar panels show up in the budget?	The solar array at Stony Brook has produced average annual electricity savings of \$4,396 over the past three years. We have provided the summary section from the report that is filed with the Dept of Energy Resources each year. The savings would be reflected in the lower amount of kilowatts that we would otherwise have to purchase from National Grid.
300 - Utilities	Greene: Why budget each school's electricity costs so much higher than actuals? Especially WA (FY18 actual \$192K FY20 \$298K)	Please see the comments for the preceding questions related to electricity and net-metering. The net metering credit bears no relationship to the actual electricity usage of each school. The Town purchases a quantity of electricity from a solar provider at a cost that is lower than the supplier rate that would otherwise be paid, which generates a credit that is applied up to several months later (and often across fiscal years) to our National Grid invoice. For budget purposes, we average the actual kwh usage for the past three years for each building and apply the Town's supply and delivery charge rate to that average to arrive at an estimated "gross" cost of electricity (see schedule that has been provided). We then estimate what the total net metering credit may be for the following year and subtract that credit from the total gross electricity estimate (for all schools).
300 - Utilities -	Pilachowski – If utility costs have increased	The FY20 utilities budget (electricity, water, telephone) was

**FY 2020 Budget Questions & Answers
Westford Public Schools**

4130	approximately \$50-60k over the last few years, why is the budget in FY 20 the same as the budget in FY 19?	developed by analyzing 3-year average usage and the projected rates for FY20, offset by an estimate for the solar net meter credits. Please refer to comments on electricity costs in a previous answer.
300 - Utilities - 4220 Maintenance of Buildings	Greene: Can you explain how these budgets are tracked? For FY19 and FY20 one lump sum is budgeted for each building under a "General" line item. Are expenses tracked to a more specific use (such as the ones listed below general – HVAC, Septic, plumbing, etc)	Yes, as actual expenses are incurred, the appropriate lines in the budget are charged, but the budget is held in one "general" line for each school.
300 - Utilities – 4120	Pilachowski – If heating costs have gone up every year for the last few years, why wouldn't the FY 20 budget be higher than the FY 19 budget?	The FY20 heat budget was developed using a three year average of actual usage for each building. A schedule will be provided that shows recent years' usage for each building. It is difficult to project whether next year's winter heating season will be warmer or colder on average compared to other years, and a three-year average seems to be a reasonable methodology for projection purposes given our budget constraints.
300 - Utilities - 4225	Pilachowski – Why has there been such a difference in the budget for building security over the last few years?	The major difference in the building security budget has been the cost of the service contract for the security cameras installed at every school.

TABLE OF CONTENTS

Appendices:

- I. FY20 Summary by State Function
- II. Expenditures Per Pupil – Summary by Function
- III. Expenditures Per Pupil for Comparable Communities
- IV. School Finance – Statistical Comparisons
- V. 7-Yr Special Education Enrollment Trend
- VI. Special Education Transportation Expenses
- VII. Circuit Breaker
- VIII. Curriculum Budget Request
- IX. School Choice FY19
- X. Proposed Fees for FY 2020
- XI. Bus Riders & Fees Collected – FY06-FY19
- XII. WPS Contract Status
- XIII. Consumer Price Index
- XIV. Facilities' Care and Maintenance Profile
- XV. FY20 Superintendent Budget Breakdown
- XVI. Professional Salaries
- XVII. Clerical Salaries
- XVIII. Other Salaries
- XIX. Services
- XX. Supplies
- XXI. Other Expenses

**WESTFORD PUBLIC SCHOOLS
SUMMARY BY STATE FUNCTION
CARRYFORWARD (LEVEL SERVICE) BUDGET FY 2020**

Appendix I

		FY16	FY17	FY18	FY19	FY20	FY19-FY20	
FUNC	DESCRIPTION	Actual	Actual	Actual	Budget	Budget	Variance	%
1110	SCHOOL COMMITTEE	6,180	7,433	8,453	7,930	7,930	-	-
1210	SUPERINTENDENT	277,868	282,951	289,227	311,831	318,387	6,556	2.1
1220	ASSISTANT SUPERINTENDENT	200,575	207,446	220,864	225,750	229,470	3,720	1.6
1410	BUSINESS OFFICE	413,425	458,874	426,486	453,200	469,193	15,993	3.5
1420	HUMAN RESOURCES & BENEFITS	167,714	170,908	181,856	194,948	202,468	7,520	3.9
1420	COMPENSATION RESERVE	-	-	-	11,088	261,009	249,921	
1430	LEGAL SERVICES & SETTLEMENTS	81,969	74,565	55,535	61,382	61,382	-	-
1450	SWIDE INFO MGMT/ TECHNOLOGY	282,790	286,736	279,547	293,680	295,297	1,617	0.6
2100	CURRICULUM DIRECTORS	438,137	445,542	458,504	473,979	486,694	12,715	2.7
2210	SCHOOL LEADERSHIP / BLDG LEVEL	2,701,296	2,757,651	2,751,579	2,914,732	2,953,370	38,638	1.3
2250	NON - INSTRUCTIONAL BLDG TECH	39,006	31,965	33,873	41,000	41,000	-	-
2305	CLASSROOM TEACHERS	23,246,665	23,660,391	24,648,433	25,691,346	26,781,169	1,089,823	4.2
2310	TEACHER SPECIALISTS	3,984,666	4,167,651	4,708,981	4,915,965	5,051,937	135,972	2.8
2315	INSTR COORD / TEAM LEADERS	509,936	520,692	505,244	548,482	571,463	22,981	4.2
2320	MEDICAL / THERAPEUTIC SERVICES	1,124,116	1,448,807	1,309,766	1,295,525	1,343,910	48,385	3.7
2325	TEACHER SUBSTITUTES	469,024	462,872	326,923	491,936	491,936	-	-
2330	INSTRUCTIONAL ASSISTANTS	2,623,234	2,855,010	3,015,315	3,168,194	3,211,327	43,133	1.4
2340	LIBRARY / MEDIA CENTER SALARIES	681,041	708,774	741,730	769,595	786,323	16,728	2.2
2355	SUBS FOR PROF DEVELOPMENT	23,288	14,463	14,198	28,000	28,000	-	-
2357	PROF DEVELOPMENT EXPENSES	489,416	467,048	507,239	528,748	537,462	8,714	1.6
2410	TEXTBOOKS & RELATED	247,774	197,928	172,825	168,089	168,089	-	-
2415	LIBRARY INSTRUCTIONAL MATERIAL	42,153	38,289	52,840	51,000	51,000	-	-
2420	INSTRUCTIONAL EQUIPMENT	29,271	94,413	88,000	23,370	23,370	-	-
2430	GENERAL INSTRUCTIONAL SUPPLIES	480,223	457,359	429,800	489,080	489,080	-	-
2440	OTHER INSTRUCTIONAL SERVICES	51,982	54,484	48,654	127,400	127,400	-	-
2451	CLASSROOM INSTRUCTIONAL TECH	203,882	255,351	197,216	72,328	72,328	-	-
2453	LIBRARY INSTRUCTIONAL HARDWARE	10,447	1,048	328	2,779	2,779	-	-
2455	INSTRUCTIONAL SOFTWARE	67,988	94,095	139,488	105,503	105,503	-	-
2710	GUIDANCE & ADJUST COUNSELORS	1,876,499	1,991,176	2,017,777	2,142,381	2,232,213	89,832	4.2
2720	TESTING & ASSESSMENT	22,795	33,899	30,359	35,715	35,715	-	-
2800	PSYCHOLOGICAL SERVICES	278,609	314,423	283,570	310,874	334,662	23,788	7.7
3100	PARENT LIAISON SERVICES	700	1,516	2,255	2,000	2,000	-	-
3200	HEALTH SERVICES	603,333	643,258	681,595	742,305	789,899	47,594	6.4
3300	TRANSPORTATION	2,460,908	2,660,580	2,792,735	2,704,613	2,797,184	92,571	3.4
3400	FOOD SERVICES	4,026	1,626	82	-	-	-	-
3510	ATHLETICS	464,329	507,883	508,744	510,770	511,221	451	0.1
3520	OTHER STUDENT ACTIVITIES	166,667	176,971	191,249	185,012	185,012	-	-
3600	SCHOOL SECURITY	73,848	73,876	85,613	73,500	73,500	-	-
4110	CUSTODIAL SERVICES	1,942,580	1,895,027	1,946,286	1,897,676	1,891,561	(6,115)	(0.3)
4120	HEATING OF BUILDINGS	466,886	493,140	541,277	557,900	557,900	-	-
4130	UTILITIES	651,513	703,914	762,060	811,700	811,700	-	-
4210	MAINTENANCE OF GROUNDS	121,084	75,200	91,523	73,600	73,600	-	-
4220	MAINTENANCE OF BUILDINGS	1,113,703	1,245,154	1,272,219	812,149	812,674	525	0.1
4225	BUILDING SECURITY	100,076	166,650	137,722	98,000	98,000	-	-
4230	MAINTENANCE OF EQUIPMENT	95,658	106,000	100,865	100,994	100,994	-	-
4400	NETWORKING/ TELECOMMUNICATIONS	80,319	187,446	164,533	117,660	122,660	5,000	4.2
4450	TECHNOLOGY MAINTENANCE	270,915	316,603	334,794	366,390	364,927	(1,463)	(0.4)
5150	EMPLOYEE SEPARATION COSTS	42,303	57,001	30,470	50,000	50,000	-	-
5260	NON - EMPLOYEE INSURANCE	4,675	4,366	3,925	6,000	6,000	-	-
5300	LEASE OF EQUIPMENT	124,331	135,815	127,296	145,200	145,200	-	-
6200	CIVIC ACTIVITIES	2,673	3,803	3,844	4,000	4,000	-	-
7000	FIXED ASSETS/EQUIPMENT	235,814	116,666	220,850	-	-	-	-
9000	TUITIONS	2,841,694	2,275,165	2,404,650	2,782,096	2,789,427	7,331	0.3
	FY 2020 CARRYFORWARD (LEVEL SERVICE) BUDGET	52,940,005	54,409,900	56,349,197	57,997,394	59,959,324	1,961,930	3.38

FY 2017 Westford Expenditures Per Pupil - All Funds, Summary By Function

as of 11/8/18, the DESE most recent published data is for FY17

	Westford	State	
	Expenditure	Average	(\$)
	Per Pupil (\$)	Per Pupil (\$)	Difference
Administration	\$ 360	\$ 553	\$ - 193
Instructional Leadership	753	1,064	- 311
Teachers	5,642	5,989	- 347
Other Teaching Services	1,184	1,257	- 73
Professional Development	224	198	26
Instructional Materials, Equip. and Technology	319	461	- 142
Guidance, Counseling & Testing	460	480	- 20
Pupil Services	1,368	1,575	- 207
Operations & Maintenance	1,144	1,149	- 5
Insurance, Retirement Programs & Other	1,961	2,733	- 772
Expenditures Within the District	\$13,415	\$15,459	\$- 2,044
Total Expenditures, All Funds	\$14,131	\$16,015	\$- 1,884

FY17 Per Pupil Expenditure (PPE) for Comparable Communities as of 11/8/18, the DESE most recent published info is for FY17

DART Comparable Communities:		Other High Performing Districts:	
<u>District</u>	<u>FY17 PPE</u>	<u>District</u>	<u>FY17 PPE</u>
Westford	\$14,131	Westford	\$14,131
Franklin	\$14,011	Andover	\$17,043
Hopkinton	\$15,017	Bedford	\$17,959
Lexington	\$18,366	Belmont	\$13,656
Milton	\$14,936	Carlisle	\$20,395
Natick	\$15,560	Concord	\$19,324
Needham	\$17,390	Concord-Carlisle	\$22,149
Sharon	\$16,317	Newton	\$19,082
Shrewsbury	\$13,433	Sudbury	\$15,699
Wachusett	\$12,323	Lincoln	\$22,944
Wellesley	\$19,934	Lincoln-Sudbury	\$20,428
		Weston	\$24,458
State average	\$16,015	State average	\$16,015



--Select Program Area--

- > Finance Home | News
- > Accounting & Auditing
- > Chapter 70 Program
- > Charter Schools
- > Circuit Breaker
- > Educational Collaboratives
- > DESE Budget
- > Grants/Funding Opportunities
- > Nutrition Programs
- > Regional Districts
- > School Buildings
- > School Choice
- > School Finance Regulations
- > Spending Comparisons
 - Per Pupil Expenditures
- > Transportation
- > Chapter 74 Nonresident Tuition
- > School Finance Contacts
- > Links

School Finance: Statistical Comparisons

FY13-FY17 Per-Pupil Expenditures, All Funds

The per pupil expenditure report has been updated to include **expenditures from fiscal years 2013-2017** (this file works best with Excel 2007 or later). This update continues the effort to present Massachusetts school spending data in a way that is comprehensive, comparable, and transparent to the general public.

These calculations show **all** school operating expenditures including those outside the general fund such as grants, private donations, and revolving accounts. They also include payments for local resident pupils who are being educated in schools outside the district. In addition to showing the overall cost per pupil, they provide detail about how much schools spend in specific functional areas such as administration, teaching, and maintenance.

The file opens to a single, detailed district report by funding source and functional areas. Use the dropdown menus on the detailed report to select a district and fiscal year. By clicking on the tabs at the bottom of the workbook, there are additional reports showing a 3-year trend by major functional areas, and a summary showing per pupil expenditures for all districts. There are also tabs with the complete 5-year dataset, both expenditures and pupils, to support additional analysis.

It is important to note that per pupil expenditures are not calculated for out-of-district expenditures, only total expenditures are shown, see additional explanation below.

Data source and timing

Per pupil expenditures are calculated from information provided on each district's End of Year Financial Report (EOYR). This is a comprehensive report of revenues and expenditures that occurred during each fiscal year.

Districts are required to hire auditing firms to verify the accuracy of the data on the EOYR. In addition, the Massachusetts Department of Elementary and Secondary Education (ESE) conducts a careful review of the data during the months following the report's submission. If any changes are necessary, districts must file amendments.

Spending from all funds

The following funding sources are all included in the functional expenditure per pupil measure:

- school committee appropriations
- municipal appropriations outside the school committee budget that affect schools
- federal grants
- state grants
- circuit breaker funds
- private grants and gifts
- school choice and other tuition revolving funds
- athletic funds
- school lunch funds
- other local receipts such as rentals and insurance receipts

Typically, school committee and municipal school appropriations, approved annually by town meetings and city councils, account for seven out of every eight dollars spent upon education.

Functional categories

The functional spending categories included in the per pupil calculations follow the order of the DESE chart of accounts:

Code	Function
	In-District Expenditures
1110	School Committee
1210	Superintendent
1220	Assistant Superintendents
1230	Other District-Wide Administration
1410	Business and Finance
1420	Human Resources
1430	Legal Service for School Committee
1435	Legal Settlements
1450	District-wide Information Systems
ADMN	Administration (sub-total)
2110	Curriculum Directors (Supervisory)
2120	Dept Heads (Non-Supervisory)
2210	School Leadership
2220	Curriculum Leaders (School Level)
2250	Admin. Technology (School Level)
2315	Instructional Coordinators
LDRS	Instructional Leadership (sub-total)
2305	Teachers, Classroom
2310	Teachers, Specialists
TCHR	Teachers (sub-total)
2320	Medical/ Therapeutic Services
2325	Substitute Teachers
2330	Paraprofessionals
2340	Librarians/Media Center Directors
TSER	Other Teaching Services (sub-total)
2351	Professional Development Leaders
2353	Professional Days
2355	Substitutes for Prof. Development
2357	Professional Development Costs

PDEV	Professional Development (sub-total)
2410	Textbooks, Software/Media/Matls
2415	Instructional Materials (Libraries)
2420	Instructional Equipment
2430	General Classroom Supplies
2440	Other Instructional Services
2451	Classroom Technology
2453	Technology (Libraries)
2455	Instructional Software
MATL	Instructional Materials/Equip/Tech (sub-total)
2710	Guidance/Adjustment Counselors
2720	Testing and Assessment
2800	Psychological Services
GUID	Guidance, Counseling, Testing (sub-total)
3100	Attendance and Parent Liaisons
3200	Medical/Health Services
3300	Transportation Services
3400	Food Services
3510	Athletics
3520	Other Student Activities
3600	School Security
SERV	Pupil Services (sub-total)
4110	Custodial Services
4120	Heating of Buildings
4130	Utility Services
4210	Maintenance of Grounds
4220	Maintenance of Buildings
4225	Building Security System
4230	Maintenance of Equipment
4300	Extraordinary Maintenance
4400	Networking/Telecommunications
4450	Technology Maintenance
OPMN	Operations and Maintenance (sub-total)
5100	Employer Retirement Contributions
5150	Employee Separation Costs
5200	Insurance for Active Employees
5250	Insurance for Retired Employees
5260	Other Non-Employee Insurance
5300	Rental Lease of Equipment
5350	Rental Lease of Buildings
5400	Short Term Interest RANs
5500	Other Fixed/Crossing Guards
5550	School Crossing Guards
BENE	Benefits and Fixed Charges (sub-total)
III	Total In-District Expenditures
	Out-of-District Expenditures (total expenditures only)
9100	Tuition to Mass. Schools
9110	Tuition for School Choice
9120	Tuition to Commonwealth Charter Schools
9125	Tuition to Horace Mann Charter Schools
9200	Tuition to Out-of-State Schools
9300	Tuition to Non-Public Schools
9400	Tuition to Collaboratives
ODTR	Transportation
ODDD	Total Out-of-District Expenditures
TTPP	Total Expenditures

Spending categories that are **not** included in the per pupil expenditure calculations are: Community services (6000 series), fixed assets (7000 series), and debt service (8000 series).

In-District and Out-of-District Spending and Pupils

Most school spending goes toward educating local resident pupils in local schools. However, about five percent of the nearly one million public school children in Massachusetts are enrolled in publicly-funded settings outside the district. School districts pay tuition for pupils at special education schools, charter schools, and other placements. Transportation costs often add to the expense.

The first ten functional categories are for services provided within the school district. In those categories, per pupil calculations are limited to the pupils enrolled at the district. An in-district per pupil expenditure is calculated for these functions and measures what is spent on the pupils enrolled at the district.

The eleventh category includes expenditures made on out-of-district tuitions and transportation. Previous versions of this report included an out-of-district per pupil expenditure. However, this measure was difficult to interpret when comparing districts because it is typically a combination of high-cost special education placements and lower-cost school choice, charter school, and other out-of-district settings. If we were able to assign students to each tuition function to calculate

per pupil expenditures at that level, it might be more useful, but that information is not available. Instead, the report only shows total expenditures for each 9000 series function.

The total per pupil expenditure includes all eleven categories of spending, and combines both groups of students, in-district and out-of-district.

Measuring enrollment: the concept of full-time equivalent average membership

The per pupil spending calculations published compare spending, which occurs throughout the school year, to the average number of pupils, which normally fluctuates over the school year. The enrollment statistic used is called full-time equivalent average membership or FTE.

Full-time equivalency refers to the percentage of time that students are enrolled during the school year. A pupil who arrives on November 1 and is still enrolled at the end of the year, for example, would be assigned full-time equivalency of somewhere in the range of eight-tenths.

District spending requirements

The Commonwealth does impose a strictly enforced total spending requirement called net school spending which is an integral component of the Chapter 70 state aid formula. Net school spending includes local appropriations and Chapter 70 aid, but not circuit breaker, grants or revolving funds. Because of this, what qualifies as net school spending is slightly lower than a district's total expenditure. Reports showing each district's actual and budgeted net school spending, compared to what is required, are available on the DESE website, see [detailed compliance reports](#) and the [Chapter 70 district profiles](#).

Otherwise, aside from one maintenance spending provision administered by the Massachusetts School Building Authority, there are no spending requirements for specific functional areas imposed by the Commonwealth.

Charter school per pupil expenditures

Charter schools report their spending in a different format than the districts contained in this report, see charter school [revenue and expenditure](#) data.

Contacts

Questions and comments can be addressed to:

[Rob O'Donnell](#) 781-338-6512

Last Updated: November 28, 2018

7-Year Special Education Enrollment Trend

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
# of students receiving support services	575	605	619	638	642	701	727	756
# of students who have moved into Westford	20	14	1	19	20	20	22	21
# of students who are in "out placement"			37	39	39	40	51	50
# of students who were in "out of district" placements prior to moving to town	2	1	1	3	2	0	0	2*

2018-2019 numbers are based on the October 1 Report for FY2019

* One of the move-in students will impact the FY19 and FY20 tuition line with an increase of \$123,786. The other student's tuition will impact the FY20 budget with an increase of \$232,071.

Actual Special Education Transportation Expenses

		Actual					Budget	
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$769,605	Transporting 93 students	\$762,864	\$820,848	\$891,398	\$1,038,296	\$1,106,500	\$1,027,603	
4 monitors		3 monitors	4 monitors	4 monitors	4 monitors	4 monitors	3 monitors, plus 1 backup	Transporting 116 students
16 Vans		16 Vans	17 Vans	17 Vans 1 Backup Van	17 Vans 1 Backup Van (1 of the fleet is wheelchair accessible)	18 Vans 1 Backup Van (1 of the fleet is wheelchair accessible)	18 Vans 1 Backup Van (3 of the fleet are wheelchair accessible)	

Note: Additional 11 routes have been out-sourced in 2018-19 due to our limitations

“CIRCUIT BREAKER” Special Education Reimbursement

The “Circuit Breaker” currently (FY19) reimburses communities 72% of tuition cost in excess of four times the DESE determined per pupil foundation level budget.

Foundation Budget	\$ 11,448 / pupil
4 X Foundation Budget	\$ 45,792

Example: \$100,000 Tuition

Westford Pays:	\$45,792	4 X Foundation Budget
Plus:	<u>\$15,178</u>	28% X \$54,208 (\$100,000 - \$45,792)
	\$60,970	
State Pays/Reimburses:	<u>\$39,030</u>	72% X \$54,208 (\$100,000 - \$45,792)
	\$100,000	

FY20 Curriculum Budget Request

CODE	Category	FY19 Requested	FY20 Requested	Difference
1220	Assistant Supt	5,200	5,700	500
2110	Curriculum Directors	44,000	44,000	0
2250	Non Instr Bldg Tech	41,000	40,280	-720
2330	Instr Assistants	14,000	14,000	0
2355	Subs for PD	10,000	10,000	0
2357	PD	52,311	47,671	-4,640
2410	Textbooks/Media	128,985	112,725	-16,260
2415	Library Instruction Materials	20,000	12,000	-8,000
2430	General Supplies	57,860	48,205	-9,655
2440	Other Instr Svcs	101,300	85,800	-15,500
2451	Classroom Instr Tech	12,000	12,000	0
2455	Instr Software	74,130	111,590	37,460
2720	Test/Assess	22,715	38,528	15,813
3520	Other Stud Act	6,075	6,825	750
	TOTALS:	589,576.00	589,324.00	-250

School Choice FY2019

<u>GRADE</u>	<u>HEADCOUNT</u>
Kindergarten	4 (1/2 Day)
Grade 1	2
Grade 2	4
Grade 3	5
Grade 4	5
Grade 5	8
Grade 6	8
Grade 7	6
Grade 8	7
Grade 9	5
Grade 10	11
Grade 11	4
Grade 12	2
TOTAL	71

Proposed Fees for FY 2020

	Proposed FY20	Comments	Last Fee Adjustment
Regular Ed Bus Transportation	\$275	per year, family cap of \$750	FY19
Westford Academy Parking	\$50	per year	FY08
Athletic Fee - Westford Academy	\$275	per sport, no cap	FY16
Athletic Fee - Middle Schools	\$240	per sport, no cap	FY16
Grade 6 - 12 Co-Curricular Activity Fee	\$60	per year, not per activity	FY16
Grade 3 - 5 Instrumental Music Program	\$260	per year, per student	FY19
Elementary Early Arrival Option	\$250	per year, per student	FY16
Late Bus Transportation	\$50	per year, for students without a bus pass	FY11

History of # of Bus Riders & Fees Collected FY06 - FY19

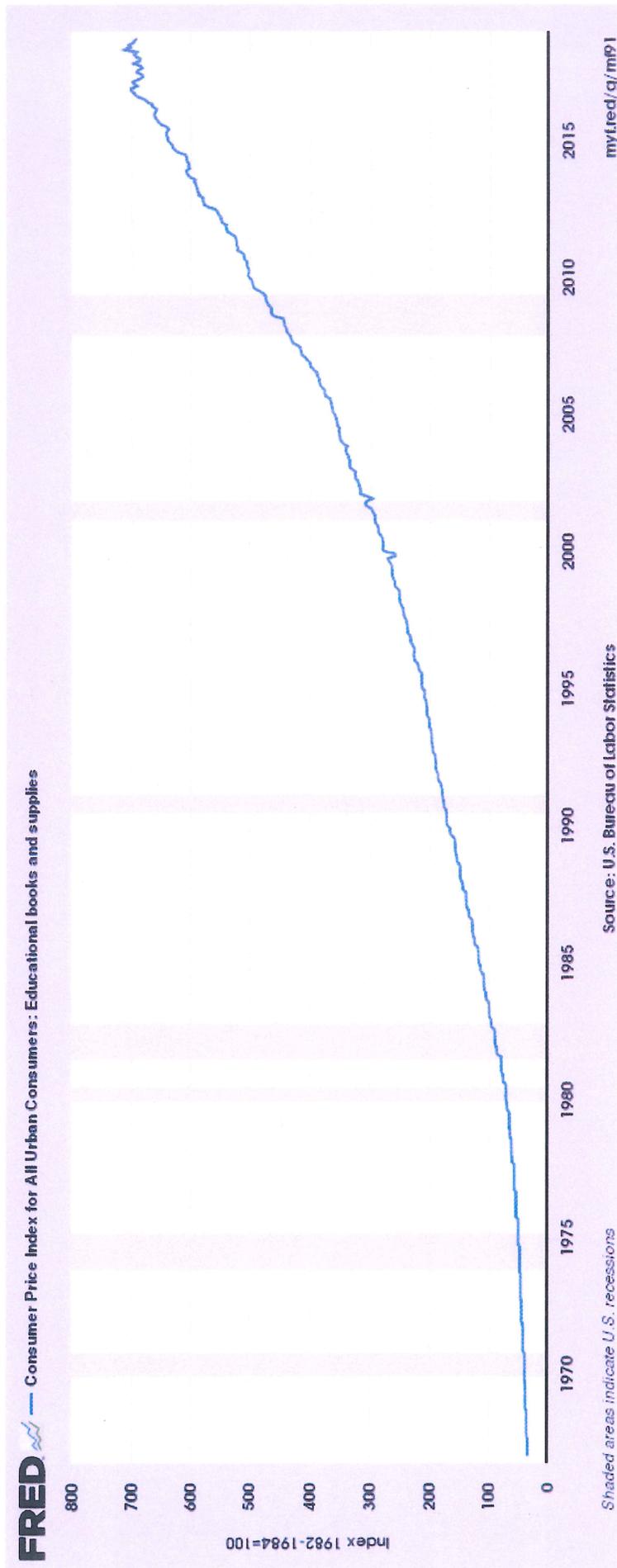
	Fee	Total Number of Riders	Number of Fee Based Riders	Net Fees Collected	Total contract cost before offsets	Avg cost per rider
FY06	\$225 (family cap \$600)	4,130	2,327	\$486,218	\$1,446,849	\$350
FY07	\$200 (family cap \$525)	4,059	2,372	\$453,800	\$1,487,483	\$366
FY08	\$200 (family cap \$525)	3,997	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	\$491,169	\$1,913,781	\$513
FY14	\$225 (family cap \$600)	3,824	2,394	\$488,246	\$1,903,101	\$498
FY15	\$225 (family cap \$600)	3,903	2,429	\$500,480	\$1,961,689	\$503
FY16	\$225 (family cap \$600)	3,822	2,424	\$503,992	\$2,039,437	\$534
FY17	\$225 (family cap \$600)	3,722	2,365	\$485,414	\$2,106,776	\$566
FY18	\$225 (family cap \$600)	3,606	2,353	\$496,687	\$2,166,380	\$601
FY19	\$275 (family cap \$750)	3,591	2,363	\$594,206	\$2,223,400	\$619

(FY19 as of 11-30-18)

WPS Contract Status as of 11/19/2018

Settled for Years indicated (contracts end 6/30 unless otherwise noted)

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
WEA Unit A (contract 9/1 to 8/31) Teachers	FY18	FY19	FY20	
WEA Unit B (contract 9/1 to 8/31) Coordinators	FY18	FY19	FY20	
WEA Unit C Nurses	FY18	FY19	FY20	
WEA Unit E Teaching Assts	FY18	FY19	FY20	
WEA Unit G Reading/Math Interventionists	FY18	FY19	FY20	
Custodians/Maintenance	FY18	FY19		
School Office Professionals i.e. School Secretaries	FY18			
Central Office Support i.e. Admin Assts, PR, AP	FY18	FY19	FY20	FY21
Food Service Cafeteria staff	FY18	FY19	FY20	FY21
Exempt/Other	FY18	FY19		



Facilities' Care and Maintenance Profile

We presently have nearly one million square feet of facilities space in the school system. Each facility is listed below:

<u>Facility</u>	<u>Sq. Ft.</u>		<u>Facility</u>	<u>Sq. Ft.</u>
Nabnasset	53,000		Blanchard	112,000
Robinson	57,000		Stony Brook	123,000
Miller	80,000		Westford Academy	297,000
Abbot	63,000		Millennium	32,000
Day	59,000			
Crisafulli	77,000			

These facilities have been maintained and repaired by an in-house staff of custodial and maintenance personnel and, in spite of having made significant personnel and supply reductions to this function, we have proudly developed a reputation of having among the cleanest, most well maintained school facilities in the region.

The National Association of Physical Plant Administrators has published a "Custodial Staffing Guidelines for Education Facilities" based on research over a number of years. This document suggest that in order to responsibly clean educational facilities, school systems should hire 1.0 FTE custodian for every 25,000 square feet of facilities' space. Our school system's staff ratios are currently as follows:

<u>Facility</u>	<u>Sq. Ft.</u>	<u>Night Custodian</u>	<u>Sq. Ft./ Custodian</u>
Nabnasset	53,000	1.5	35,333
Robinson	57,000	1.5	38,000
Miller	80,000	2.5	32,000
Abbot	63,000	1.5	42,000
Day	59,000	1.5	39,333
Crisafulli	77,000	2.0	38,500
Blanchard	112,000	2.75	40,727
Stony Brook	123,000	2.75	44,727
Westford Academy	297,000	6.5	45,692
Millennium	32,000	.75	42,667

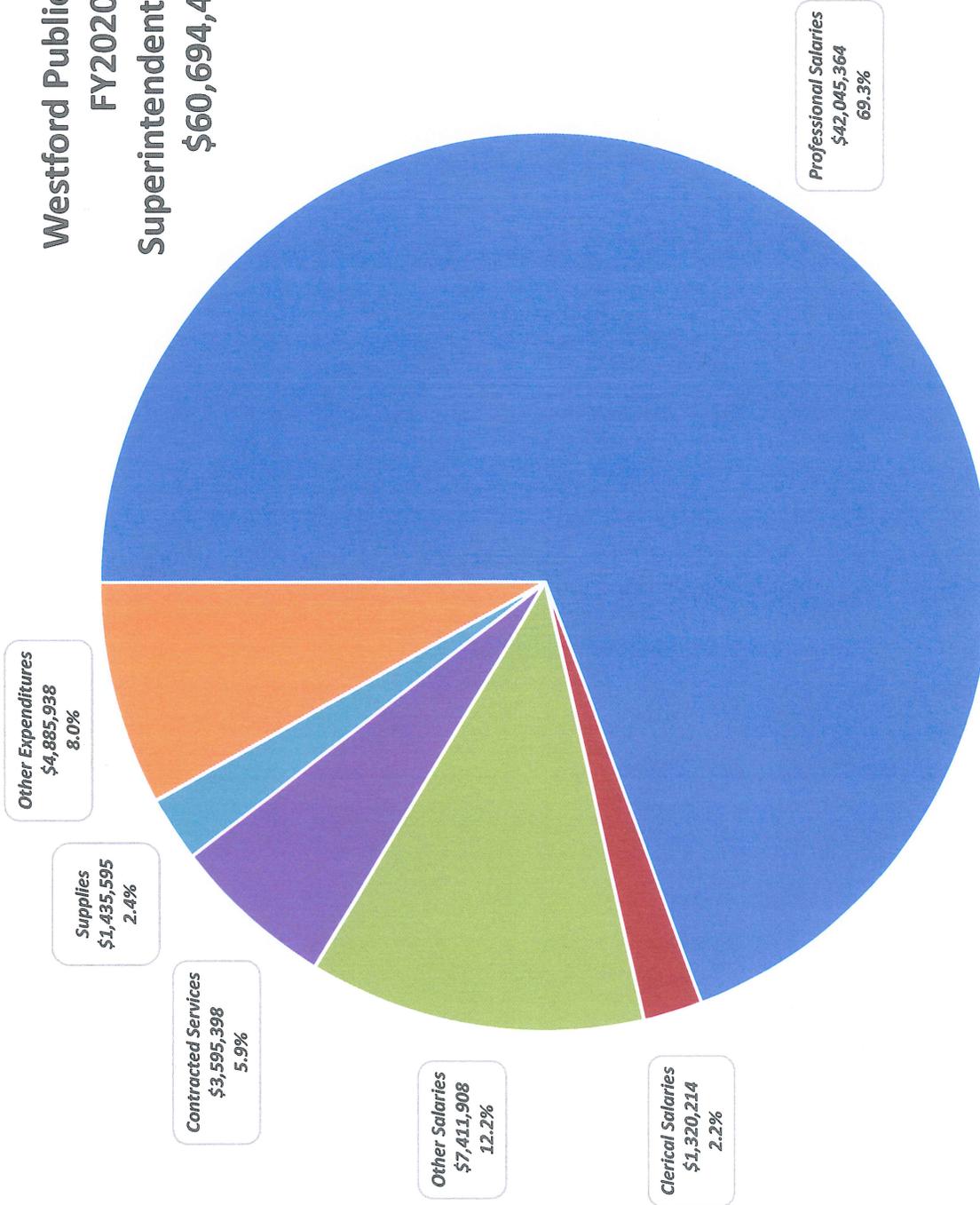
As you can see from the above ratios, none of our schools have a level of custodial staffing that meets the one custodian for every 25,000 square feet. However, we have invested in a limited amount of automated cleaning equipment which has enhanced the cleaning capabilities of our staff.

Our facilities are maintained by 6.0 FTE maintenance staff in the following trades:

Facilities Director	1.0 FTE
Licensed Plumber	1.0 FTE
Licensed Electrician	1.0 FTE
Licensed Carpenter	1.0 FTE
Licensed Grounds Maintenance	1.0 FTE
Licensed HVAC Mechanic	1.0 FTE

The APPA guidelines suggest that educational facilities should have 1.0 FTE maintenance staff members per 50,000 square feet of facilities. Personally, I feel a ratio of 1.0 FTE staff per 75,000 square feet is more realistic. Based on our staffing and facilities space, we have a ratio of 1.0 FTE maintenance staff per 158,833 square feet.

**Westford Public Schools
FY2020
Superintendent's Budget
\$60,694,417**



Staffing & Services by Object

Professional Salaries

- Superintendent
- Assistant Superintendent
- Business Manager
- HR Coordinator & Compensation Reserve
- Network Mgr. & Dir. of Student Info.
- Curriculum Coordinators
- Principals & Asst. Principals
- Classroom Teachers
- Teacher Specialists
- Literacy Specialists
- Special Educ. Team Leader
- Speech Therapists
- Occupational Therapists
- Library/Media Specialists
- School Nurses
- Bridge Programs
- Guidance
- School Psychologists
- Athletic Director
- Athletic Trainer
- Athletic Coaches (stipends)
- Co-Curricular Activity Stipends
- School Resource Officer
- Facilities Director (town/school)

Staffing & Services by Object

Clerical Salaries

- Central Office Administrative Assistants
- School Administrative Assistants
- Guidance Administrative Assistants
- Athletic Administrative Assistants
- Facilities Director Admin. Assistant (town/school)

Staffing & Services by Object

Other Salaries

- Principal Aides Library Aides
- Principal Secretary Substitute Funds Nurse Substitutes
- Substitute Teachers Special Educ. Van Drivers & Dispatcher
- Speech Therapy Assistant Custodians
- Occupational Therapy Assistant Courier
- Reg. & Special Educ. Teacher Assistants Maintenance Staff
- Reading Interventionists Computer Technicians
- Math Interventionists
- Academic Coaches (Middle School)

Staffing & Services by Object

Services

- Advertising
- Legal & Audit
- Postage & Printing
- Library Management Software
- Special Educ. Contractual Services
- 504 Accommodations
- Chapter 222
- Entrepreneurial Program(s)
- Professional Development
- Special Educ. Transportation Contracted Services
- Bus Transportation Contract
- Building Maintenance Contracted Services
- Building Security Contracted Services
- Equipment Maintenance
- Network & Telecommunication
- Technology Contracted Services and Licenses

Staffing & Services by Object

Supplies

- Central Office
- Building Administration
- Technology
- Textbooks
- Literacy Media
- Classroom Supplies & Equipment
- Technology
- Instructional & Administrative Software
- Nurse/Clinic
- Grounds
- Building Maintenance & Custodial
- Technology Maintenance

Staffing & Services by Object

Other Expenses

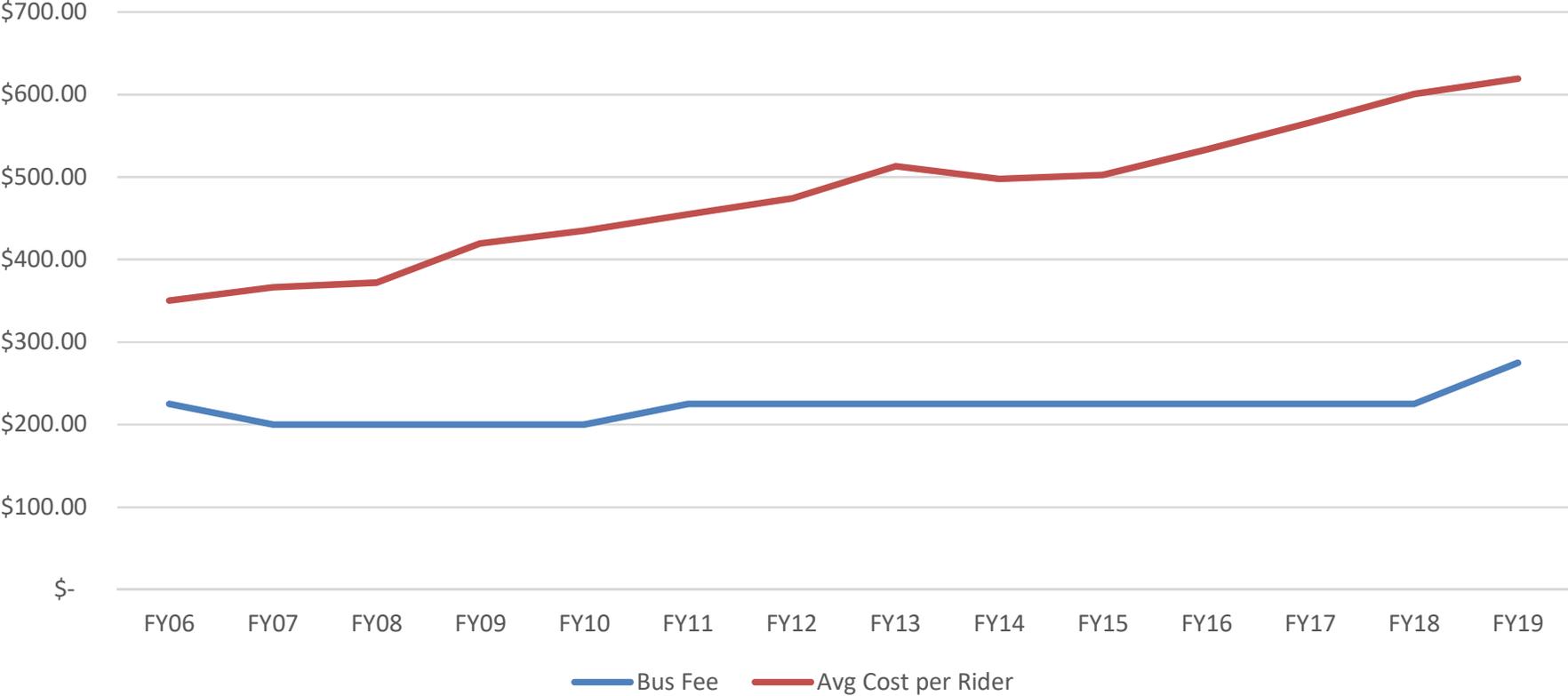
- Travel
- Dues
- Conference Registration
- Course Reimbursement
- Teacher Mileage (itinerant staff)
- Information Management/Technology Licenses
- Special Education Van Leases
- Heat (fuel)
- Utilities (electricity & water)
- Copier Leases
- Special Educ. Tuitions
- School Committee

**WESTFORD PUBLIC SCHOOLS
PRELIM BUDGET
BALANCES AT 11-30-18**

	ORIGINAL	TRANFRS &	REVISED			TOTAL	AVAILABLE	%
	APPROP	ADJUSTMTS	BUDGET	YTD EXP	ENCUMBR	EXP/ENCUMBR	BUDGET	USED
1110 SCHOOL COMMITTEE	7,930		7,930	6,657	882	7,538	392	95.1%
1210 SUPERINTENDENT OF SCHOOLS	304,122	7,709	311,831	136,074	170,316	306,391	5,440	98.3%
1220 ASSISTANT SUPERINTENDENT	221,969	3,781	225,750	95,822	128,867	224,690	1,060	99.5%
1410 BUSINESS OFFICE	446,946	6,253	453,199	185,394	264,202	449,596	3,603	99.2%
1420 HUMAN RESOURCES & BENEFITS	191,167	3,781	194,948	87,208	111,970	199,177	(4,229)	102.2%
1420 COMPENSATION RESERVE	110,119	(99,031)	11,088			-	11,088	
1430 LEGAL SERVICES	61,382		61,382	15,936	46,484	62,420	(1,038)	101.7%
1450 INFORMATION MGT/TECHNOLOGY	291,475	2,205	293,680	180,918	103,307	284,225	9,455	96.8%
2110 CURRICULUM DIRECTORS	463,813	10,166	473,979	188,878	280,464	469,341	4,638	99.0%
2210 SCHOOL LEADERSHIP - BUILDING	2,861,670	53,062	2,914,732	1,189,458	1,677,323	2,866,781	47,952	98.4%
2250 NON-INSTR BUILDING TECHNOLOGY	41,000		41,000	40,609		40,609	391	99.0%
2305 CLASSROOM TEACHERS	25,691,347	46,429	25,737,776	6,959,630	18,770,995	25,730,625	7,151	100.0%
2310 TEACHER SPECIALISTS	4,915,965	(46,429)	4,869,536	1,322,935	3,497,874	4,820,809	48,727	99.0%
2315 TEAM LEADERS/INSTR COORD STIPENDS	548,482		548,482	138,479	415,872	554,351	(5,869)	101.1%
2320 MEDICAL/THERAPEUTIC SERVICES	1,285,008	10,517	1,295,525	385,267	1,042,836	1,428,103	(132,578)	110.2%
2325 TEACHER SUBSTITUTES	491,936		491,936	152,364	339,726	492,090	(154)	100.0%
2330 INSTRUCTIONAL ASSISTANTS	3,168,194	447	3,168,641	909,156	2,172,981	3,082,138	86,503	97.3%
2340 LIBRARY/MEDIA CENTER SALARIES	769,148		769,148	212,361	533,862	746,223	22,925	97.0%
2355 SUBSTITUTES FOR PROF DEVELOPMT	28,000		28,000	3,563	24,487	28,049	(49)	100.2%
2357 PROFESSIONAL DEVELPMT EXPENSES	528,748		528,748	138,027	308,062	446,089	82,659	84.4%
2410 TEXTBOOKS & RELATED MEDIA	168,089		168,089	115,110	3,338	118,448	49,641	70.5%
2415 LIBRARY INSTRUCTIONAL MATERIAL	51,000		51,000	22,697	6,677	29,374	21,626	57.6%
2420 INSTRUCTIONAL EQUIPMENT	23,370		23,370	18,082	5,843	23,925	(555)	102.4%
2430 GENERAL INSTRUCTIONAL SUPPLIES	489,080		489,080	289,063	33,977	323,040	166,040	66.1%
2440 OTHER INSTRUCTIONAL SERVICES	127,400		127,400	11,407	22,738	34,145	93,255	26.8%
2451 CLASSROOM INSTRUCT TECHNOLOGY	72,328		72,328	40,753	7,761	48,514	23,814	67.1%
2453 LIBRARY INSTRUCTIONAL HARDWARE	2,779		2,779			-	2,779	0.0%
2455 INSTRUCTIONAL SOFTWARE	105,503		105,503	118,477	2,413	120,889	(15,386)	114.6%
2710 GUIDANCE & ADJUSTMT COUNSELORS	2,142,381		2,142,381	597,751	1,512,137	2,109,888	32,493	98.5%
2720 TESTING & ASSESSMENT	35,715		35,715	18,876	14,250	33,126	2,589	92.8%
2800 PSYCHOLOGICAL SERVICES	310,874		310,874	84,739	221,553	306,293	4,582	98.5%
3100 PARENT LIAISON SERVICES	2,000		2,000	3,824		3,824	(1,824)	191.2%
3200 MEDICAL/HEALTH SERVICES	742,305		742,305	203,849	520,179	724,028	18,277	97.5%
3300 TRANSPORTATION SERVICES	2,704,613		2,704,613	916,754	1,978,138	2,894,893	(190,280)	107.0%
3510 ATHLETICS	510,223	547	510,770	176,703	320,691	497,394	13,376	97.4%
3520 OTHER STUDENT ACTIVITIES	185,012		185,012	3,149	169,919	173,068	11,944	93.5%
3600 SCHOOL SECURITY	73,500		73,500	2,310	73,500	75,810	(2,310)	103.1%
4110 CUSTODIAL SERVICES	1,897,363	312	1,897,675	741,963	1,102,626	1,844,589	53,086	97.2%
4120 HEATING OF BUILDINGS	557,900		557,900	19,446	537,979	557,425	475	99.9%
4130 UTILITY SERVICES	811,700		811,700	211,840	583,996	795,836	15,864	98.0%
4210 MAINTENANCE OF GROUNDS	73,600		73,600	79,293	2,403	81,695	(8,095)	111.0%
4220 MAINTENANCE OF BUILDINGS	811,333	816	812,149	564,032	369,400	933,432	(121,283)	114.9%
4225 BUILDING SECURITY	98,000		98,000	71,701	29,636	101,337	(3,337)	103.4%
4230 MAINTENANCE OF EQUIPMENT	100,994		100,994	24,482	19,646	44,128	56,866	43.7%
4400 NETWORKING & TELECOM	117,660		117,660	80,047	15,009	95,056	22,604	80.8%
4450 TECHNOLOGY MAINTENANCE	366,955	(565)	366,390	163,841	197,112	360,953	5,437	98.5%
5100 EMPLOYEE SEPARATION COST	50,000		50,000	9,751	40,250	50,000	-	100.0%
5260 NON-EMPLOYEE INSURANCE	6,000		6,000	3,928		3,928	2,072	65.5%
5300 RENTAL/LEASE OF EQUIPMENT	145,200		145,200	48,178	68,422	116,599	28,601	80.3%
6200 CIVIC ACTIVITIES	4,000		4,000	477	2,023	2,500	1,500	62.5%
7200 FIXED ASSETS	-		-	32,522		32,522	(32,522)	
9000 TUITIONS	2,782,096		2,782,096	1,205,703	1,324,079	2,529,782	252,314	90.9%
TOTAL GENERAL FUND	57,997,394	-	57,997,394	18,229,484	39,076,203	57,305,687	691,707	98.8%

(Note: Tuition line assumes use of prior year and \$363,552 of current year receipts, as budgeted)

Westford Bus Fee & Avg Cost per Rider



**WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET REPORT
MID-YEAR BALANCE COMPARISON**

	FY15	FY16	FY17	FY18	FY19
	3/18/2015	3/31/2016	2/28/2017	3/31/2018	11/30/2018
	AVAILABLE	AVAILABLE	AVAILABLE	AVAILABLE	AVAILABLE
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
1110 SCHOOL COMMITTEE	(908)	(60)	1,032	(62)	392
1210 SUPERINTENDENT OF SCHOOLS	12,262	18,937	12,687	15,080	5,440
1220 ASSISTANT SUPERINTENDENT	(1,947)	3,304	453	(686)	1,060
1410 BUSINESS OFFICE	20,829	14,071	21,160	4,888	3,603
1420 HUMAN RESOURCES & BENEFITS	6,015	32,173	52,603	10,319	6,859
1430 LEGAL SERVICES	4,500	-	(17,779)	(16,998)	(1,038)
1450 INFORMATION MGT/TECHNOLOGY	4,284	13,923	24,648	8,420	9,455
2110 CURRICULUM DIRECTORS	(3,571)	7,091	11,347	19,113	4,638
2210 SCHOOL LEADERSHIP - BUILDING	47,056	21,702	66,506	94,565	47,952
2250 NON-INSTR BUILDING TECHNOLOGY	439	688	1,291	5,076	391
2305 CLASSROOM TEACHERS	239,000	248,000	209,000	160,953	7,151
2310 TEACHER SPECIALISTS	96,123	55,052	(51,515)	(198,401)	48,727
2315 TEAM LEADERS/INSTR COORD STIPENDS	-	6,000	-	20,000	(5,869)
2320 MEDICAL/THERAPEUTIC SERVICES	(229,160)	(97,820)	(293,796)	(49,192)	(132,578)
2325 TEACHER SUBSTITUTES	24,693	-	49,897	119,000	(154)
2330 INSTRUCTIONAL ASSISTANTS	79,929	154,853	42,166	23,636	86,503
2340 LIBRARY/MEDIA CENTER SALARIES	40,000	(13,000)	5,000	3,276	22,925
2355 SUBSTITUTES FOR PROF DEVELOPMT	(571)	(20)	(300)	-	(49)
2357 PROFESSIONAL DEVELPMT EXPENSES	100,310	70,868	85,444	37,568	82,659
2410 TEXTBOOKS & RELATED MEDIA	68,644	61,362	100,288	37,215	49,641
2415 LIBRARY INSTRUCTIONAL MATERIAL	17,647	8,691	14,296	4,333	21,626
2420 INSTRUCTIONAL EQUIPMENT	(8,554)	19,196	7,495	8,451	(555)
2430 GENERAL INSTRUCTIONAL SUPPLIES	108,030	108,648	120,792	115,576	166,040
2440 OTHER INSTRUCTIONAL SERVICES	12,556	75,845	69,179	58,110	93,255
2451 CLASSROOM INSTRUCT TECHNOLOGY	(14,012)	(9,126)	16,966	15,387	23,814
2453 LIBRARY INSTRUCTIONAL HARDWARE	(762)	(6,960)	2,318	4,443	2,779
2455 INSTRUCTIONAL SOFTWARE	8,647	16,415	3,551	(8,446)	(15,386)
2710 GUIDANCE & ADJUSTMT COUNSELORS	14,543	46,703	(2,156)	71,166	32,493
2720 TESTING & ASSESSMENT	24,301	23,416	5,100	7,820	2,589
2800 PSYCHOLOGICAL SERVICES	17,378	(6,048)	(14,277)	8,264	4,582
3100 PARENT LIAISON SERVICES	(140)	(569)	721	(545)	(1,824)
3200 MEDICAL/HEALTH SERVICES	18,258	31,320	11,109	10,590	18,277
3300 TRANSPORTATION SERVICES	75,273	(156,359)	20,685	(96,823)	(190,280)
3400 FOOD SERVICES	(128)	(4,370)	-	0	-
3510 ATHLETICS	(4,096)	(5,794)	(3,545)	4,959	13,376
3520 OTHER STUDENT ACTIVITIES	7,151	7,438	5,142	5,384	11,944
3600 SCHOOL SECURITY	(5,835)	(348)	-	-	(2,310)
4110 CUSTODIAL SERVICES	(16,093)	(26,048)	40,999	(38,746)	53,086
4120 HEATING OF BUILDINGS	(57,800)	66,000	(16,500)	25,645	475
4130 UTILITY SERVICES	5,355	201,439	(62,094)	(108,778)	15,864
4210 MAINTENANCE OF GROUNDS	11,154	(18,988)	28,585	10,390	(8,095)
4220 MAINTENANCE OF BUILDINGS	(272,019)	(270,786)	(322,575)	(364,447)	(121,283)
4225 BUILDING SECURITY	(13,469)	(56,280)	(45,263)	(22,874)	(3,337)
4230 MAINTENANCE OF EQUIPMENT	15,732	22,147	9,198	1,579	56,866
4400 NETWORKING & TELECOM	16,785	14,759	6,680	(23,124)	22,604
4450 TECHNOLOGY MAINTENANCE	(13,330)	46,270	16,388	22,529	5,437
5100 EMPLOYEE SEPARATION COST	-	-	-	-	-
5260 NON-EMPLOYEE INSURANCE	1,833	1,745	2,181	2,075	2,072
5300 RENTAL/LEASE OF EQUIPMENT	5,910	10,477	8,235	18,877	28,601
6200 CIVIC ACTIVITIES	1,500	1,500	483	1,500	1,500
7200 FIXED ASSETS	(1,763)	(47,922)	(93,840)	17,500	(32,522)
9000 TUITIONS	(169,044)	754,699	835,371	541,359	252,314
TOTAL GENERAL FUND	292,931	1,444,237	985,357	585,924	691,710

WA Parking

WA Parking Revolving Account						
FY19 WA Parking Pass = \$50						
	FY13	FY14	FY15	FY16	FY17	FY18
Balance Forward	3,052.17	5,236.10	4,995.06	3,976.20	8,686.68	7,146.54
Receipts	16,700.00	15,000.00	15,575.00	15,850.00	16,300.00	14,800.00
Parking Attendent	7,070.00	6,800.00	7,100.00	7,180.00	6,920.00	7,905.00
Direct Costs (Parking Decals, Traffic Lines, Police Detail)	1,434.75	1,162.85	1,176.39	918.35	920.14	934.32
Snow Removal (partial cost)	6,011.32	7,278.19	8,317.47	3,041.17	10,000.00	7,362.73
Ending Balance	5,236.10	4,995.06	3,976.20	8,686.68	7,146.54	5,744.49

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



COURTNEY L. MORAN, M.Ed.
Director of Pupil Services

KERRY CLERY, Ed.D.
Assistant Superintendent of
Curriculum & Instruction

KATHLEEN AUTH
Director of School Finance

Westford Public Schools

Administrative Offices

23 Depot St. • Westford, Massachusetts 01886
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: October 4, 2018

To: School Committee
From: Kathy Auth

Re: FY 2018 Fourth Quarter Fiscal Report - June 30, 2018

Presented below is a summary of the School Department's general fund state function balances at the end of FY 2018. The overall unspent balance was \$200,913, with \$75,000 being transferred to the Special Education Reserve Fund and \$125,913 closing out to the Town's general fund. Included with this report are schedules that show the composition of these balances in more detail by type of expense. I have also included a schedule that shows the comparable summary balances for FY 2015 through FY 2018 to provide historical perspective.

	<u>Budget</u>	<u>Spent/Encumb</u>	<u>Available</u>	<u>% Used</u>
Administration	\$ 1,539,946	\$ 1,462,049	\$ 77,897	94.9
Instructional	43,068,691	42,482,643	586,048	98.6
Other School Services	4,091,395	4,262,192	(170,797)	104.2
Plant Operations & Maint	4,620,908	5,351,277	(730,369)	115.8
Benefits/Insurance/Leases	209,700	161,691	48,009	77.1
Community Services	4,000	3,844	156	96.1
Acq of Fixed Assets	150,000	220,850	(70,850)	
Tuitions (Reg & Special Ed)	<u>2,865,470</u>	<u>2,404,650</u>	<u>460,820</u>	<u>83.9</u>
	\$ 56,550,110	\$ 56,349,197	\$ 200,913	99.6

General Fund Variances

Some of the major variances at June 30th compared to budget are discussed below.

- Function 2210 School Leadership-Building:
There is a combined available balance of \$110,877 in this state function. The savings result from professional and support staff personnel changes in the school offices and from the spending freeze that was instituted in January.

- Function 2325 Teacher Substitutes:
There is a combined available balance of \$235,013 for Teacher Substitutes at the end of the year, reflecting a lower incidence of fully paid leaves of absence this year. We have reduced the FY 2019 budget in this category to take this trend into account.
- Function 2410 through 2455 Instructional Supplies and Equipment:
The combined deficit in the instructional supply state functions at the end of June is (\$27,371), due in part to the purchasing of technology, classroom furnishings, and supplies at the end of the year.
- Function 3300 Transportation:
The deficit in this state function at the end of June (\$129,865) is primarily due to cost overruns for special education transportation. Excess expenditures were slightly offset by savings in fuel costs and driver salaries.
- Function 4220/4225 Building Maintenance & Building Security:
The combined deficit in these functions at the end of the year was (\$573,836). This continues a trend that we have seen for many years. We have historically been able to manage this budget deficit by using savings in other areas of the budget, but the inability to increase the maintenance budget remains a challenge. Spending detail by category of expense is presented in the attached schedules.
- Function 4400 Networking Expenses:
The deficit in this Function (\$62,533) primarily results from network upgrades and equipment that were contracted for late in the school year. We continue to dedicate available funds to add wireless access points and increase the speed of the internet connections throughout the system. The network projects are planned in collaboration with the Town's Technology Director.
- Function 7000 Replacement/Acquisition of Fixed Assets:
This Function represents unbudgeted expenditures made for fixed assets using operating rather than capital funds. The total expended in FY 2018 was \$220,850 and various needs throughout the district were addressed. \$130,506 was used to fund the Abbot Roof project through the construction document/bidding phases prior to the receipt of a capital appropriation at the March 2018 annual town meeting. We also repaired the pumps in the Abbot boiler room, added a dehumidification system and a hot water tank at the Day School, and installed new flashing school-zone lights near the Robinson School. Funds were also used to supplement the Town's Green Community Grant, which paid for significant improvements to the Blanchard energy management system and added LED lighting upgrades at Westford Academy. We took advantage of savings in other areas of the budget to meet these needs.

Special Education Tuition Expense

Since there are several funding sources for Special Education tuitions, I have presented a summary of the FY 2015 through FY 2018 expenditures on the following page. The amount that is included in the general fund appropriation for each year is determined by first estimating the anticipated expenditures for the following year, and then reducing this by an amount that is expected to be funded by Circuit Breaker receipts. If there are operating funds available at the end of the year, we consider whether it is possible to prepay a portion of the following year's known tuitions, in order to provide us with some leverage in the event that there are unanticipated placements in the following year.

<u>SPECIAL ED TUITIONS:</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>
Budgeted Special Ed Tuitions:				
to be funded by General Fund	2,517,257	3,115,470	3,065,470	2,845,470
to be funded by Circuit Breaker	1,944,856	1,100,000	1,579,042	1,737,930
to be funded by Valley Collaborative Credit	-	-	-	-
Total tuition projection	<u>4,462,113</u>	<u>4,215,470</u>	<u>4,644,512</u>	<u>4,583,400</u>
Total tuition expense incurred for the year:				
Pre-paid in the prior year	337,721	338,848	463,481	285,399
Charged to the general fund in the current year	2,368,428	2,378,213	1,949,689	2,244,922
Charged to Valley Collaborative credit	-	18,043	-	185,589
Charged to Circuit Breaker	1,182,125	1,465,546	1,622,304	1,809,923
Charged to Circuit Breaker extraordinary relief	-	-	-	-
Total actual tuition expense	<u>3,888,274</u>	<u>4,200,650</u>	<u>4,035,474</u>	<u>4,525,833</u>
Variance - Budget Projection to Actual	<u>573,839</u>	<u>14,820</u>	<u>609,038</u>	<u>57,567</u>
General Fund details - per Fiscal Report:				
General Fund appropriation	2,517,257	3,115,470	3,065,470	2,845,470
Current tuitions charged to the general fund	2,368,428	2,378,213	1,949,689	2,244,922
Pre-paid tuitions for the following year	<u>338,848</u>	<u>463,481</u>	<u>304,512</u>	<u>138,500</u>
Total expense charged to general fund	<u>2,707,276</u>	<u>2,841,694</u>	<u>2,254,201</u>	<u>2,383,422</u>
Variance per Fiscal Report (Sped tuitions only)	<u>(190,019)</u>	<u>273,776</u>	<u>811,269</u>	<u>462,048</u>
(see FY 2018 reconciliation below)				
Favorable current year tuition expense variance				57,567
Use of Valley Collaborative credits				185,589
Use of additional available Circuit Breaker Funds		<i>actual</i>	1,809,923	
		<i>projected</i>	<u>(1,737,930)</u>	71,993
Difference in tuition prepayments		<i>FY 2017</i>	285,399	
		<i>FY 2018</i>	<u>(138,500)</u>	<u>146,899</u>
Variance per Fiscal Report (Sped tuitions only)				<u>462,048</u>

Revolving Funds and Capital Appropriations

A summary schedule of the activity in the revolving fund accounts for FY 2018 is attached for your review. I have included explanatory comments on the schedule to provide additional information concerning the balances in the funds. I will be happy to answer your questions on Tuesday night, and I hope that you find that the summaries presented in this report are useful as we move forward with the development of the FY 2020 budget.

**WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18**

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>1110 SCHOOL COMMITTEE</u>					
2 EXPENSES	7,930	8,453	-	8,453	(523)
TOTAL SCHOOL COMMITTEE	7,930	8,453	-	8,453	(523)
<u>1210 SUPERINTENDENT OF SCHOOLS</u>					
1 PERSONAL SERVICES	270,732	271,331	-	271,331	(599)
2 EXPENSES	33,390	17,897	-	17,897	15,493
TOTAL SUPERINTENDENT OF SCHOOLS	304,122	289,227	-	289,227	14,895
<u>1220 ASSISTANT SUPERINTENDENT</u>					
1 PERSONAL SERVICES	212,969	212,969	-	212,969	-
2 EXPENSES	7,300	7,895	-	7,895	(595)
TOTAL ASSISTANT SUPERINTENDENT	220,269	220,864	-	220,864	(595)
<u>1410 BUSINESS OFFICE</u>					
1 PERSONAL SERVICES	383,155	383,421	69	383,490	(335)
2 EXPENSES	62,450	32,327	10,752	43,079	19,371
TOTAL BUSINESS OFFICE	445,605	415,748	10,820	426,568	19,037
<u>1420 HUMAN RESOURCES & BENEFITS</u>					
1 PERSONAL SERVICES	163,973	163,973	-	163,973	-
1 COMPENSATION RESERVE	21,396	-	-	-	21,396
2 EXPENSES	27,194	16,973	910	17,883	9,311
TOTAL HUMAN RESOURCES & BENEFITS	212,563	180,946	910	181,856	30,707
<u>1430 LEGAL SERVICES</u>					
2 EXPENSES - SPECIAL ED	31,382	23,637	1,854	25,491	5,892
2 EXPENSES - GENERAL	30,000	28,854	1,190	30,044	(44)
TOTAL LEGAL SERVICES/SETTLEMENTS	61,382	52,491	3,044	55,535	5,847
<u>1450 INFORMATION MGT/TECHNOLOGY</u>					
1 PERSONAL SERVICES	170,325	170,225	-	170,225	100
2 EXPENSES	117,750	109,322	-	109,322	8,428
TOTAL INFORMATION MGT/TECHNOLOGY	288,075	279,547	-	279,547	8,528
	1,539,946	1,447,274	14,774	1,462,049	77,897

WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>2110 CURRICULUM DIRECTORS</u>					
1 PERSONAL SERVICES	430,536	434,776	4,800	439,576	(9,040)
2 EXPENSES	33,979	18,884	45	18,928	15,051
TOTAL CURRICULUM DIRECTORS	464,515	453,660	4,845	458,504	6,011
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>					
1 PERSONAL SERVICES	2,713,387	2,630,441	811	2,631,252	82,135
2 EXPENSES	149,019	113,979	6,298	120,276	28,743
TOTAL SCHOOL LEADERSHIP - BUILDING	2,862,406	2,744,420	7,109	2,751,529	110,877
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>					
2 EXPENSES	39,000	33,924	-	33,924	5,076
TOTAL NON-INSTR BUILDING TECHNOLOGY	39,000	33,924	-	33,924	5,076
<u>2305 CLASSROOM TEACHERS</u>					
1 PERSONAL SERVICES	24,938,124	24,642,489	5,945	24,648,433	289,691
TOTAL CLASSROOM TEACHERS	24,938,124	24,642,489	5,945	24,648,433	289,691
<u>2310 TEACHER SPECIALISTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,021,689	1,061,141	-	1,061,141	(39,452)
1 PERSONAL SERVICES - SPECIAL EDUCATION	3,498,437	3,645,043	2,797	3,647,840	(149,403)
TOTAL TEACHER SPECIALISTS	4,520,126	4,706,184	2,797	4,708,981	(188,855)
<u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u>					
1 PERSONAL SERVICES	529,396	505,244	-	505,244	24,152
TOTAL INSTRUCTIONL COORD/TEAM LEADRS	529,396	505,244	-	505,244	24,152
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>					
1 PERSONAL SERVICES	1,051,989	1,035,751	896	1,036,648	15,341
2 EXPENSES	210,121	269,852	3,266	273,119	(62,998)
TOTAL MEDICAL/THERAPEUTIC SERVICES	1,262,110	1,305,604	4,163	1,309,766	(47,656)
<u>2325 TEACHER SUBSTITUTES</u>					
1 PERSONAL SERVICES - SHORT TERM SUBS	266,936	234,383	-	234,383	32,553
1 PERSONAL SERVICES - LONG TERM SUBS	295,000	92,540	-	92,540	202,460
TOTAL TEACHER SUBSTITUTES	561,936	326,923	-	326,923	235,013
<u>2330 INSTRUCTIONAL ASSISTANTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,165,369	1,199,690	1,275	1,200,965	(35,596)
1 PERSONAL SERVICES - SPECIAL EDUCATION	1,866,401	1,807,050	1,193	1,808,243	58,158
2 EXPENSES	16,191	4,525	1,582	6,107	10,084
TOTAL INSTRUCTIONAL ASSISTANTS	3,047,961	3,011,265	4,050	3,015,315	32,646
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>					
1 PERSONAL SERVICES	745,331	741,730	-	741,730	3,601
TOTAL LIBRARY/MEDIA CENTER SALARIES	745,331	741,730	-	741,730	3,601

WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>2355 SUBSTITUTES FOR PROF DEVELOPMT</u>					
1 PERSONAL SERVICES	30,575	14,198	-	14,198	16,377
TOTAL SUBSTITUTES FOR PROF DEVELOPMT	30,575	14,198	-	14,198	16,377
<u>2357 PROFESSIONAL DEVELOPMENT EXPENSES</u>					
1 PERSONAL SERVICES	359,450	352,741	-	352,741	6,709
2 EXPENSES - COURSE REIMBURSEMENT	93,775	76,888	13,361	90,249	3,526
2 EXPENSES - SITE PROF DEVELOPMENT	25,300	8,587	-	8,587	16,713
2 EXPENSES - SYSWIDE PD, OTHER	55,500	54,150	1,513	55,663	(163)
TOTAL PROFESSIONAL DEVELOPMENT EXP	534,025	492,366	14,873	507,239	26,786
<u>2410 TEXTBOOKS & RELATED MEDIA</u>					
SYSTEMWIDE	152,663	128,618	18,245	146,863	5,800
WESTFORD ACADEMY	32,204	22,731	1,459	24,190	8,014
BLANCHARD	675	690	943	1,634	(959)
STONY BROOK	-	139	-	139	(139)
TOTAL TEXTBOOKS & RELATED MEDIA	185,542	152,177	20,647	172,825	12,717
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>					
2 EXPENSES	54,550	52,776	64	52,840	1,710
TOTAL LIBRARY INSTRUCTIONAL MATERIAL	54,550	52,776	64	52,840	1,710
<u>2420 INSTRUCTIONAL EQUIPMENT</u>					
2 EXPENSES, SWIDE	12,700	12,599	-	12,599	101
2 MISC CLASSRM FURNISHINGS, SWIDE	13,370	7,476	67,926	75,402	(62,032)
TOTAL INSTRUCTIONAL EQUIPMENT	26,070	20,075	67,926	88,000	(61,930)
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>					
GENERAL ED SYSTEMWIDE	22,760	5,432	759	6,191	16,569
SPECIAL ED SYSTEMWIDE	29,646	26,933	6,965	33,898	(4,252)
NEW CLASS SETUPS	8,000	10,381	1,188	11,570	(3,570)
WESTFORD ACADEMY	115,677	87,128	9,609	96,737	18,940
BLANCHARD	33,695	25,195	8,589	33,784	(89)
STONY BROOK	42,530	35,280	7,617	42,897	(367)
ABBOT	36,922	32,338	5,976	38,314	(1,392)
CRISAFULLI	35,709	20,609	9,449	30,057	5,652
DAY	37,513	37,643	3,586	41,228	(3,715)
MILLER	29,252	29,218	98	29,316	(64)
NABNASSET	32,339	27,999	4,781	32,779	(440)
ROBINSON	24,086	27,255	5,331	32,586	(8,500)
PRESCHOOL	1,050	444	-	444	606
TOTAL GENERAL INSTRUCTIONAL SUPPLIES	449,179	365,855	63,946	429,801	19,378
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>					
1 PERSONAL SERVICES - INTERN/BRIDGE PROG	17,500	13,450	-	13,450	4,050
2 EXPENSES - TEACHER & COORD MILEAGE	8,200	3,057	-	3,057	5,143
2 EXPENSES - LIVING LAB	21,800	21,304	-	21,304	496
2 EXPENSES - 504 ACCOM & OTHER CONTR SVCS	20,700	734	-	734	19,966
2 EXPENSES - ENTREPRENEURSHIP PROGRAM	10,000	10,110	-	10,110	(110)
2 EXPENSES - CH 222 EXPENSES	30,000	-	-	-	30,000
TOTAL OTHER INSTRUCTIONAL SERVICES	108,200	48,654	-	48,654	59,546

WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>2451 CLASSROOM INSTRUCT TECHNOLOGY</u>					
2 EXPENSES - SYSTEMWIDE	31,000	5,745	5,788	11,533	19,467
2 EXPENSES - SITE BASED	73,327	81,307	10,351	91,658	(18,331)
2 EXPENSES - 1:WORLD	40,000	53,268	40,756	94,024	(54,024)
TOTAL CLASSROOM INSTRUCT TECHNOLOGY	144,327	140,321	56,895	197,216	(52,889)
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	4,771	328	-	328	4,443
TOTAL LIBRARY INSTRUCTIONAL HARDWARE	4,771	328	-	328	4,443
<u>2455 INSTRUCTIONAL SOFTWARE</u>					
2 EXPENSES - SITE BASED	24,358	35,203	-	35,203	(10,845)
2 EXPENSES - SYSTEMWIDE	104,784	104,285	-	104,285	499
TOTAL INSTRUCTIONAL SOFTWARE	129,142	139,488	-	139,488	(10,346)
<u>2710 GUIDANCE & ADJUSTMT COUNSELORS</u>					
1 PERSONAL SERVICES	2,090,725	2,012,128	811	2,012,939	77,786
2 EXPENSES	15,972	4,838	-	4,838	11,134
TOTAL GUIDANCE & ADJUSTMT COUNSELORS	2,106,697	2,016,966	811	2,017,777	88,920
<u>2720 TESTING & ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS AIDES	13,000	7,677	-	7,677	5,324
2 EXPENSES	24,015	22,682	-	22,682	1,333
TOTAL TESTING & ASSESSMENT	37,015	30,359	-	30,359	6,656
<u>2800 PSYCHOLOGICAL SERVICES</u>					
1 PERSONAL SERVICES	269,050	270,629	-	270,629	(1,579)
2 EXPENSES	18,643	12,381	560	12,941	5,702
TOTAL PSYCHOLOGICAL SERVICES	287,693	283,010	560	283,570	4,123
	43,068,691	42,228,014	254,630	42,482,643	586,048

WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>3100 PARENT LIAISON SERVICES</u>					
2 EXPENSES	2,000	2,255	-	2,255	(255)
	2,000	2,255	-	2,255	(255)
<u>3200 MEDICAL/HEALTH SERVICES</u>					
1 PERSONAL SERVICES	658,312	657,160	-	657,160	1,152
2 EXPENSES	29,810	21,898	2,537	24,435	5,375
TOTAL MEDICAL/HEALTH SERVICES	688,122	679,058	2,537	681,596	6,526
<u>3300 TRANSPORTATION SERVICES</u>					
REGULAR DAY TRANSPORTATION	1,671,060	1,685,969	266	1,686,235	(15,175)
SPECIAL ED TRANSPORTATION:					
1 PERSONAL SERVICES	501,410	484,887	3,753	488,640	12,770
2 EXPENSES	490,400	612,368	5,492	617,860	(127,460)
	991,810	1,097,255	9,245	1,106,500	(114,690)
TOTAL TRANSPORTATION	2,662,870	2,783,224	9,511	2,792,735	(129,865)
<u>3510 ATHLETICS</u>					
1 PERSONAL SERVICES	478,091	508,744	-	508,744	(30,653)
2 EXPENSES	1,800	-	-	-	1,800
TOTAL ATHLETICS	479,891	508,744	-	508,744	(28,853)
<u>3520 OTHER STUDENT ACTIVITIES</u>					
1 PERSONAL SERVICES	175,428	184,680	355	185,035	(9,607)
2 EXPENSES	9,584	6,214	-	6,214	3,370
TOTAL OTHER STUDENT ACTIVITIES	185,012	190,894	355	191,249	(6,237)
<u>3600 SCHOOL SECURITY</u>					
1 SCHOOL RESOURCE OFFICER	72,000	72,000	-	72,000	-
1 SCHOOL SAFETY ADVISOR STIPEND	1,500	1,500	-	1,500	-
2 OTHER EXPENSE/TRAINING	-	12,113	-	12,113	(12,113)
	73,500	85,613	-	85,613	(12,113)
	4,091,395	4,249,788	12,403	4,262,192	(170,797)

**WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18**

	REVISED BUDGET	YTD EXP	ENCUMBR	YTD EXP & ENCUMBR	AVAIL BUDGET
4110 CUSTODIAL SERVICES					
CUSTODIAL SALARIES & SUBS	1,610,972	1,648,637	2,256	1,650,893	(39,921)
CUSTODIAL OVERTIME - REGULAR	83,600	97,380	444	97,824	(14,224)
CUSTODIAL OVERTIME - SNOW	12,600	15,455	-	15,455	(2,855)
CLOTHING ALLOWANCES	26,250	26,938	-	26,938	(688)
SUPPLIES & CONTRACTED SERVICES	157,733	147,556	7,619	155,175	2,558
TOTAL CUSTODIAL SERVICES	1,891,155	1,935,965	10,319	1,946,285	(55,130)
4120 HEATING OF BUILDINGS					
2 EXPENSES	597,900	541,277	-	541,277	56,623
TOTAL HEATING OF BUILDINGS	597,900	541,277	-	541,277	56,623
4130 UTILITY SERVICES					
ELECTRICITY, INCL NET-METER OFFSET	545,000	579,687	41,582	621,270	(76,270)
NON-HEAT FUEL	3,100	5,629	-	5,629	(2,529)
WATER	69,600	48,649	17,731	66,380	3,220
TELEPHONE	78,000	66,150	2,631	68,781	9,219
TOTAL UTILITY SERVICES	695,700	700,115	61,944	762,060	(66,360)
4210 MAINTENANCE OF GROUNDS					
2 EXPENSES	73,600	77,361	14,162	91,523	(17,923)
TOTAL MAINTENANCE OF GROUNDS	73,600	77,361	14,162	91,523	(17,923)
4220 MAINTENANCE OF BUILDINGS					
MAINTENANCE SALARIES/SUBS	379,921	436,042	200	436,242	(56,321)
MAINTENANCE OVERTIME - REGULAR & SNOW	23,500	16,407	-	16,407	7,093
MAINT/CUSTODIAL SUMMER WORK CREW	8,154	28,849	7,672	36,520	(28,366)
LICENSE, CLOTHING & TRAVEL ALLOWANCES	7,600	9,030	-	9,030	(1,430)
MAINTENANCE, SEPTIC & TRTMT PLANTS	1,000	9,762	-	9,762	(8,762)
MAINTENANCE, VEHICLES (INCL FUEL)	47,250	31,710	805	32,515	14,735
<i>OTHER BUILDING MAINTENANCE EXPENSES:</i>	270,679				
MAINTENANCE, SYSTEMWIDE UNCLASSIFIED		135,945	15,289	151,234	
MAINTENANCE, HVAC		110,075	4,974	115,049	
MAINTENANCE, PLUMBING		28,685	-	28,685	
MAINTENANCE, ELECTRICAL		22,030	-	22,030	
MAINTENANCE, FLOORS		145,082	19,949	165,031	
MAINTENANCE, DOORS		35,434	-	35,434	
MAINTENANCE, WINDOWS		3,100	-	3,100	
MAINTENANCE, PAINT		53,881	16,890	70,771	
MAINTENANCE, ROOF		33,975	-	33,975	
MAINTENANCE, PEST CONTROL		26,810	-	26,810	
MAINTENANCE, ELEVATOR		47,250	-	47,250	
MAINTENANCE, 504 COMPLIANCE		526	-	526	
MAINTENANCE, INSPECTION SERVICES		2,950	-	2,950	
MAINTENANCE, SNOW REMOVAL CONTRACT SVC		24,320	-	24,320	
MAINTENANCE, HAZ MAT		4,580	-	4,580	
	270,679	674,642	57,102	731,744	(461,065)
TOTAL MAINTENANCE OF BUILDINGS	738,104	1,206,440	65,778	1,272,219	(534,114)
4225 BUILDING SECURITY					
2 EXPENSES-GENL	35,500	66,787	9,131	75,918	(40,418)
2 EXPENSES-CAMERA CNTR SVC	62,500	61,805	-	61,805	695
TOTAL BUILDING SECURITY	98,000	128,591	9,131	137,722	(39,722)

**WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18**

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>4230 MAINTENANCE OF EQUIPMENT</u>					
OFFICE EQUIPMENT	6,500	-	-	-	6,500
INSTRUCTIONAL EQUIPMENT	27,350	25,102		25,102	2,248
OTHER EQUIPMENT	53,644	75,239	523	75,763	(22,119)
TOTAL MAINTENANCE OF EQUIPMENT	87,494	100,342	523	100,865	(13,371)
<u>4400 NETWORKING & TELECOM</u>					
2 HIGH SPEED INTERNET	20,000	20,380	-	20,380	(380)
2 LICENSES	82,000	87,892	-	87,892	(5,892)
2 OTHER/REPAIRS/UPGRADES	-	31,781	24,480	56,261	(56,261)
TOTAL NETWORKING & TELECOM	102,000	140,053	24,480	164,533	(62,533)
<u>4450 TECHNOLOGY MAINTENANCE</u>					
1 PERSONAL SERVICES	269,079	275,900	1,326	277,226	(8,147)
2 EXPENSES	67,876	51,151	6,417	57,568	10,308
TOTAL TECHNOLOGY MAINTENANCE	336,955	327,051	7,743	334,794	2,161
	4,620,908	5,157,196	194,081	5,351,277	(730,369)

WESTFORD PUBLIC SCHOOLS
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE
4TH QTR FY 2018 - AS OF 6/30/18

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
5150 EMPLOYEE SEPARATION COSTS					
CONTRACTUAL PAYMENTS	50,000	30,470	-	30,470	19,530
	50,000	30,470	-	30,470	19,530
5260 NON-EMPLOYEE INSURANCE					
2 EXPENSES	6,000	3,925	-	3,925	2,075
TOTAL NON-EMPLOYEE INSURANCE	6,000	3,925	-	3,925	2,075
5300 RENTAL/LEASE OF EQUIPMENT					
OFFICE EQUIPMENT	132,600	116,822	5,991	122,813	9,787
MAINTENANCE VEHICLES	15,000	-	-	-	15,000
OTHER EQUIPMENT	6,100	3,326	1,157	4,483	1,617
TOTAL RENTAL/LEASE OF EQUIPMENT	153,700	120,148	7,148	127,296	26,404
	209,700	154,543	7,148	161,691	48,009
6200 CIVIC ACTIVITIES					
1 PERSONAL SERVICES	2,500	3,737	-	3,737	(1,237)
2 EXPENSES	1,500	107	-	107	1,393
TOTAL CIVIC ACTIVITIES	4,000	3,844	-	3,844	156
7000 FIXED ASSETS					
ABBOT ROOF PROJECT/CONSTRUCTION DOCS	150,000	130,506	-	130,506	19,494
ABBOT PUMP REPAIRS	-	23,705	-	23,705	(23,705)
DAY DEHUMIDIFIERS	-	17,718	-	17,718	(17,718)
DAY HOT WATER TANK	-	-	12,718	12,718	(12,718)
BLANCHARD EMS/GREEN COMM PROJECT	-	6,362	-	6,362	(6,362)
WA LED/GREEN COMM PROJECT	-	2,841	-	2,841	(2,841)
ROB FLASHING LIGHTS/TOWN SIDEWALK PROJECT	-	12,000	-	12,000	(12,000)
WA TREATMENT PLANT/WATER DEPT PROJECT	-	-	15,000	15,000	(15,000)
	150,000	193,132	27,718	220,850	(70,850)
9300 - 9400 TUITIONS					
REGULAR ED:					
REG ED TUITION - NON-MEMBER VOTECH	20,000	21,228	-	21,228	(1,228)
SPECIAL ED:					
SPED TUITION - PRIVATE DAY	895,319	872,113	28,700	900,813	(5,494)
SPED TUITION - PRIVATE RESIDENTIAL	1,458,516	702,671	201,185	903,856	554,660
SPED TUITION - OTHER MASS PUBLIC SCHOOLS	14,310	30,000	-	30,000	(15,690)
SPED TUITION - COLLABORATIVES	477,325	548,752	-	548,752	(71,427)
TOTAL SPECIAL EDUCATION	2,845,470	2,153,536	229,885	2,383,422	462,048
TOTAL TUITION	2,865,470	2,174,764	229,885	2,404,650	460,820

5000s Benefits-Insurance-Leases
6000s Civic Activities
7000s Fixed Assets
9000s Tuitions
Balances at 6/30/18

**Westford Public Schools
Year-End Balance Summaries**

FY 2018

	Budget	Spent / Encumb	Available	% Used
1000's Administrative	\$ 1,539,946	\$ 1,462,049	\$ 77,897	94.9
2000's Instructional	43,068,691	42,482,643	586,048	98.6
3000's Other School Services	4,091,395	4,262,192	(170,797)	104.2
4000's Plant Operations & Maintenance	4,620,908	5,351,277	(730,369)	115.8
5000's Benefits / Insurance / Leases	209,700	161,691	48,009	77.1
6000's Community Services	4,000	3,844	156	96.1
7000's Acq of Fixed Assets	150,000	220,850	(70,850)	147.2
9000's Tuitions	2,865,470	2,404,650	460,820	83.9
	\$ 56,550,110	\$ 56,349,197	\$ 200,913	99.6

FY 2017

	Budget	Spent / Encumb	Available	% Used
1000's Administrative	\$ 1,534,160	\$ 1,488,912	\$ 45,248	97.1
2000's Instructional	41,223,257	41,073,328	149,929	99.6
3000's Other School Services	4,013,221	4,065,710	(52,489)	101.3
4000's Plant Operations & Maintenance	4,651,799	5,189,134	(537,335)	111.6
5000's Benefits / Insurance / Leases	203,500	197,182	6,318	96.9
6000's Community Services	4,000	3,803	197	95.1
7000's Acq of Fixed Assets	-	116,666	(116,666)	
9000's Tuitions	3,065,470	2,275,165	790,305	74.2
	\$ 54,695,407	\$ 54,409,900	\$ 285,507	99.5

FY 2016

	Budget	Spent / Encumb	Available	% Used
1000's Administrative	\$ 1,492,716	\$ 1,430,519	\$ 62,197	95.8
2000's Instructional	40,167,638	39,641,447	526,191	98.7
3000's Other School Services	3,766,655	3,773,810	(7,155)	100.2
4000's Plant Operations & Maintenance	4,623,731	4,908,292	(284,561)	106.2
5000's Benefits / Insurance / Leases	203,500	171,309	32,191	84.2
6000's Community Services	4,000	2,673	1,327	66.8
7000's Acq of Fixed Assets	-	170,262	(170,262)	
9000's Tuitions	3,115,470	2,841,694	273,776	91.2
	\$ 53,373,710	\$ 52,940,005	\$ 433,705	99.2

FY 2015

	Budget	Spent / Encumb	Available	% Used
1000's Administrative	\$ 1,569,603	\$ 1,360,726	\$ 208,877	86.7
2000's Instructional	38,716,553	38,078,392	638,161	98.4
3000's Other School Services	3,726,694	3,646,607	80,087	97.9
4000's Plant Operations & Maintenance	4,552,553	4,961,066	(408,513)	109.0
5000's Benefits / Insurance / Leases	203,500	201,150	2,350	98.8
6000's Community Services	4,000	3,455	545	86.4
7000's Acq of Fixed Assets	-	54,621	(54,621)	
9000's Tuitions	2,582,257	2,720,717	(138,460)	105.4
	\$ 51,355,160	\$ 51,026,734	\$ 328,426	99.4

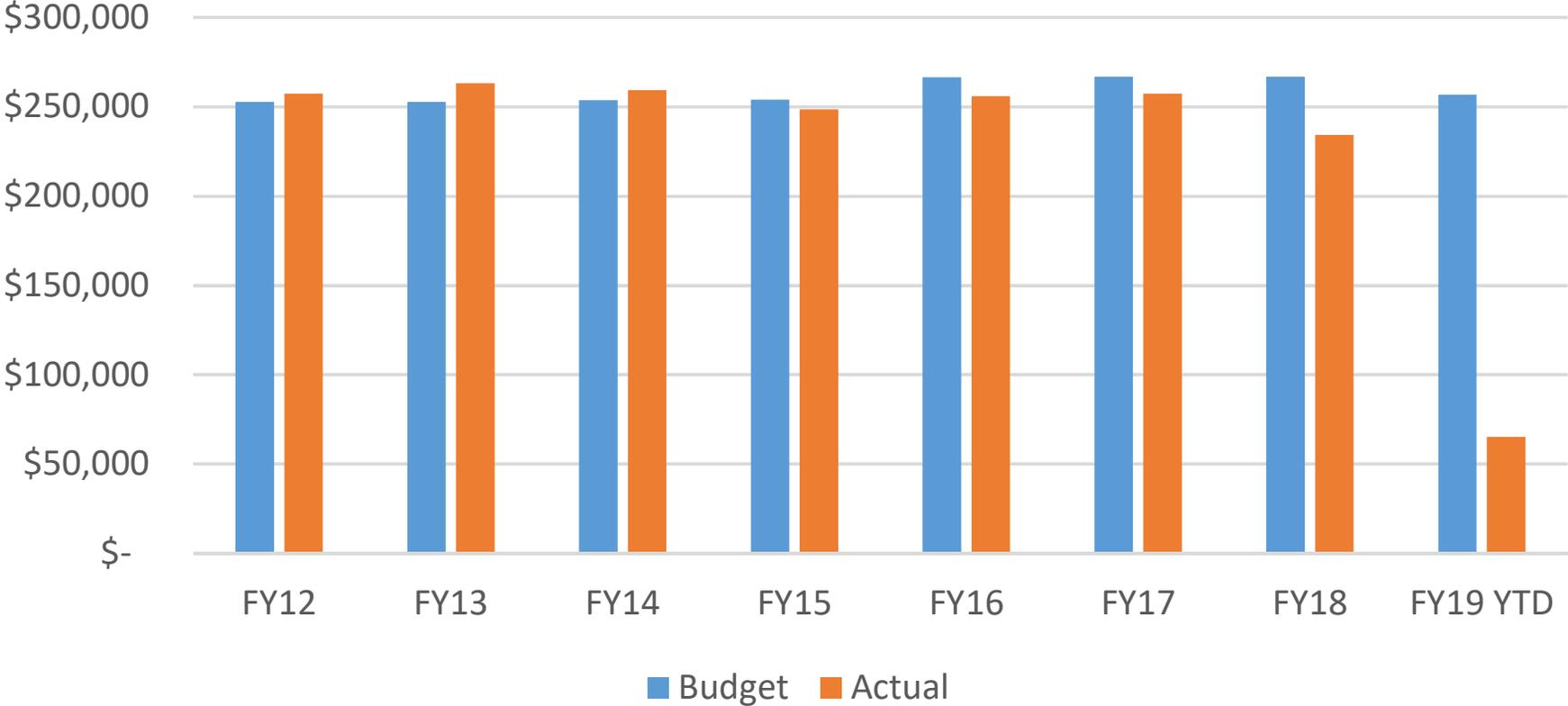
**WESTFORD PUBLIC SCHOOLS
OTHER FUND BALANCES AT 6/30/18**

	Balance at 7/1/2017	Receipts	Expenses	Balance at 6/30/2018	COMMENTS
SCHOOL CHOICE / CIRCUIT BREAKER:					
School Choice	663,308	538,445	535,818	665,935	There were 72.0 FTE incoming School Choice students in FY18. Budget offsets were \$357,521. Additional salaries of \$119,213 were charged to School Choice to enable the use of operating funds to pay for Abbot Roof construction document expenses. Other expenses charged to School Choice totaled \$59,084.
Special Education Reserve Fund	-	75,000	-	75,000	This new fund was authorized at the 3/2018 ATM. \$75,000 was transferred into the fund at the end of FY18 from available funds.
Circuit Breaker	1,809,923	1,494,585	1,809,923	1,494,585	The balance represents FY18 receipts at a reimbursement rate of 72.09% of the net claim. The statutory maximum reimbursement rate is 75%. The 6/30/18 balance will be expended on tuition costs in FY19.
TOTAL - SCHOOL CHOICE / CIRCUIT BREAKER	2,473,231	2,108,030	2,345,741	2,235,520	
OTHER OUTSIDE SOURCES:					
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>					
Transportation Fees Revolving	41,654	490,912	500,000	32,566	The budget offset for FY18 was \$500,000.
WA Parking Fees	7,147	14,800	16,202	5,745	The fee for FY18 was \$50. Receipts are used to pay traffic attendant salary and parking lot maintenance.
<i>Other Revolving Accounts:</i>					
Athletic Revolving - Operations	30,580	547,349	523,296	54,633	The participation fee for FY18 was \$275 per sport for WA and \$240 per sport for the middle schools. The revolving fund covers approximately half of the cost of operations for the high school and middle school athletic programs.
Athletic Revolving - Turf Field	27,649	2,500	200	29,949	Receipts are from advertising fees paid, net of expenses such as the cost of signs. The balance will be used to cover future maintenance expenses for the turf field.
Custodial Extra Detail Revolving	7,268	40,328	46,569	1,027	Fees charged cover overtime wages paid.
Facility Use Revolving	9,378	25,183	24,315	10,246	Expenses include direct costs and allocated operating and custodial costs.
Simmons Partnership/Staff PD	9,015	-	5,180	3,835	The brought forward balance was generated by a professional development program that was offered in conjunction with Simmons College in prior years. The balance in the account is used to fund staff professional development.
Lost Books Revolving	2,157	2,801	1,516	3,443	Receipts from students are used to replace lost or damaged books.
Kindergarten Extended Day	99,262	181,650	207,501	73,411	The fee for this five day per week after-school program was \$3,500 in FY18. The fee covers the salaries of program staff and allocated indirect salaries, facility and other costs.
Regular Ed Full Day Kindergarten	107,320	501,809	427,427	181,702	Each K-2 school had two classrooms of fee-based full day kindergarten in FY18. The fee for the second half of the day was \$4,200. Half of the salaries for the teachers and teacher assistants who staff the classrooms were charged to this fee account, along with allocated indirect salaries, facilities, and other costs. The balance in the account at 6-30-18 will allow the fee to remain at \$4,200 for several years notwithstanding rising salaries and other costs. There will be three classrooms of fee-based full day kindergarten at each K-2 school in FY19.
Special Ed Integrated Kindergarten	31,911	51,240	83,151	-	There were two classrooms of full-day integrated kindergarten at the Miller School in FY18, with a fee of \$4,200. The fees funded a portion of the salaries of two teachers and four aides. An additional regular full day kindergarten class will be added to each of the K-2 schools in FY19, therefore FY18 was the final year for the integrated full day program at Miller. The negative balance of \$27,711 in this account at 6-30-18 was transferred to the Regular Ed Full Day Kindergarten account.

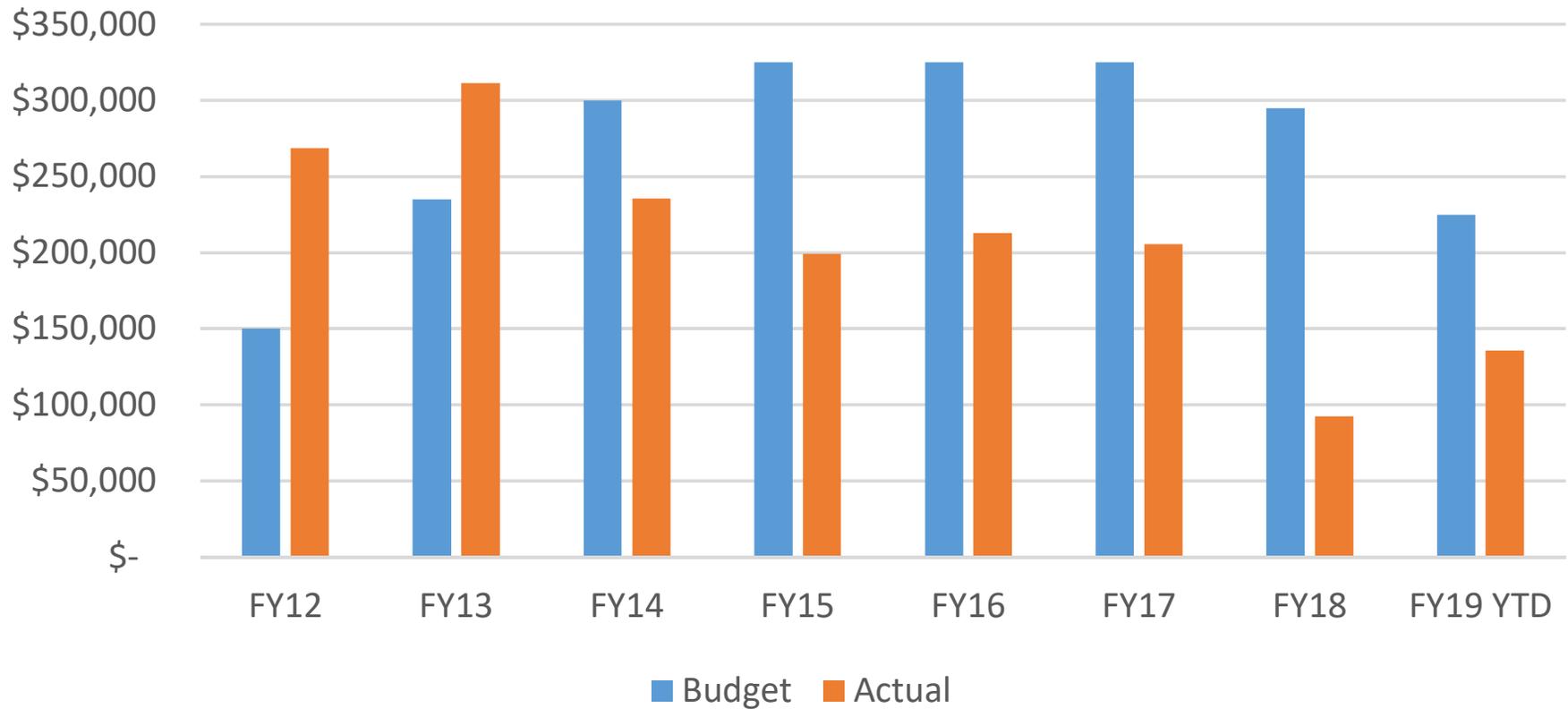
**WESTFORD PUBLIC SCHOOLS
OTHER FUND BALANCES AT 6/30/18**

	Balance at 7/1/2017	Receipts	Expenses	Balance at 6/30/2018	COMMENTS
Special Ed Integrated Preschool	45,739	256,348	245,707	56,379	The fee account covers portions of the salaries for several teachers, aides, a behavior specialist, and a coordinator. Funds are also used for supplies and contracted services for the preschool.
Non-Resident Tuition	-	-	-	-	There were no tuition receipts from non-residents (such as foreign exchange students) in FY18.
1:World Tech User Fee	12,151	26,964	20,309	18,806	The \$40 fee that is paid by students at Westford Academy is used to repair damages or replace the 1:1 equipment that the district has purchased for them to use.
WA Grey Ghost Academy	375	-	-	375	This enrichment program for students at WA was inactive in FY18.
Gr 9-12 Activity Fees	9,869	36,400	41,000	5,269	The fee of \$60 per school year enables students to participate in as many after-school activities as they would like to. The receipts are used to offset some of the cost of the contractual stipends that are paid to club advisors.
Gr 6-8 Activity Fees	39,423	23,375	25,079	37,719	The fee of \$60 per school year enables students to participate in as many after-school activities as they would like to. The receipts are used to offset some of the cost of the contractual stipends that are paid to club advisors.
Gr 3-5 Instrumental Fees	12,831	122,059	117,600	17,290	The fees generated by this optional pull-out program are used to pay part of the salaries of the instrumental music teachers who provide instruction.
5th Grade Environmental Program	10,560	30,855	37,744	3,671	This program is almost entirely funded by the participation fee.
Elementary Early Arrival Option	27,420	104,150	96,090	35,480	The annual fee was \$250 per student in FY18. Direct costs of the program, mainly staff salaries, are charged to the account throughout the year.
Summer School for Performing Arts	95,317	300,184	319,781	75,720	Program receipts are used to pay the expenses of this summer program, to supplement the year-round co-curricular activities of the Grade 6-12 Theater Arts programs, and to help fund improvements to the Performing Arts Center. The balance at June 30th includes deposits for the program that will take place in July and August of 2018.
Miscellaneous School Activities	(460)	56,706	55,646	600	The balance is a timing difference that corrected in July 2018.
TOTAL - OTHER OUTSIDE SOURCE	626,566	2,815,613	2,794,314	647,865	
TOTAL	3,099,797	4,923,643	5,140,055	2,883,385	

Daily Substitutes

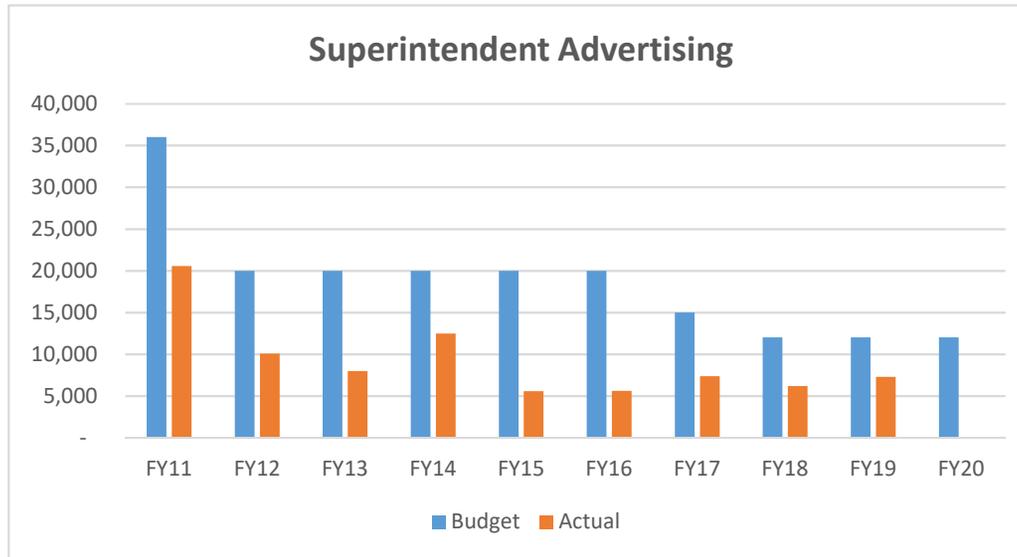


Long-term Substitutes



Superintendent Advertising
11210382 - 534035 (Function 1210)

	<u>Budget</u>	<u>Actual</u>
FY11	36,000	20,564
FY12	20,000	10,070
FY13	20,000	7,970
FY14	20,000	12,469
FY15	20,000	5,556
FY16	20,000	5,617
FY17	15,000	7,360
FY18	12,000	6,193
FY19	12,000	7,274 projection - spent/encumbered at 12/31/18
FY20	12,000	



**2018/2019 Enrollment
As of January 1, 2019**

	# Class Total of size cls. avg.			# Class Total of size cls. avg.			# Class Total of size cls. avg.			Total # of Class	Class size avg.	Total Stud.																		
	MILLENNIUM																													
PreSch-REACH	4			4	1	4.0				1	4.0	4																		
PreSch (AM)	6	9	6	6	8	11	46	6	7.7	6	7.7	46																		
PreSch (PM)	5	8	6	5	6	2	32	6	5.3	6	5.3	32																		
Pre-Sch (FT)	8	6	9	8	8	9	48	6	8.0	6	8.0	48																		
Other Services	10			10	1	10.0				1	10.0	10																		
Preschool Total	19	23	21	19	22	13	4	9	10	140	20	7.0	140																	
	ROBINSON			NABNASSET			MILLER																							
PDD K-2				0	0		0	0		0	0	0.0	0.0																	
Kind (AM)	22			22	1	22.0	16	1	16.0	17	1	17.0	3	18.3	55															
Kind (PM)				0	0		17	1	17.0	19	1	19.0	2	18.0	36															
Kind (FT)	20	18	20	58	3	19.3	19	20	20	59	3	19.3	9	19.3	175															
Pre-First	11			11	1	11.0	13	1	13.0	5	1	5.0	3	9.7	29															
Grade 1	23	20	23	22	20	108	5	21.6	19	19	19	19	19	95	5	19.0	19	18	21	17	21	18	114	6	19.0	16	19.8	317		
Multi 1						0	0		10	10				20	2	10.0								0	0	2	10.0	20		
Multi 2						0	0		7	7				14	2	7.0								0	0	2	7.0	14		
Grade 2	22	20	20	23	21	106	5	21.2	17	17	17	17	17	85	5	17.0	19	19	18	20	20	96	5	19.2	15	19.2	287			
K-2 Total				305	15	20.3				316	20	15.8				309	17	18.2				52	17.9	933						
	CRISAFULLI			ABBOT			DAY																							
Grade 3	22	22	23	22	23	112	5	22.4	20	19	19	19	19	134	7	19.1	20	19	18	20	20	19	116	6	19.3	18	20.1	362		
Grade 4	19	20	21	21	20	122	6	20.3	22	20	23	20	23	130	6	21.7	21	22	22	21	22	21	129	6	21.5	18	21.2	381		
Grade 5	21	18	20	20	19	117	6	19.5	20	21	20	18	20	118	6	19.7	17	19	18	18	18	19	109	6	18.2	18	19.1	344		
3-5 Total				351	17	20.6				382	19	20.1				354	18	19.7				54	20.1	1087						
K-5 Total																										2020				
	BLANCHARD			STONY BROOK																										
Grade 6	24	22	24	21	21	22	24	23	181																			203	384	
Grade 7	23	22	23	23	23	23	22	23	182																			208	390	
Grade 8	18	20	18	20	20	20	19	19	192																			253	445	
MS Total				555																						664	1219			
	WESTFORD ACADEMY																													
Grade 9																												396	396	
Grade 10																												443	443	
Grade 11																												431	431	
Grade 12																												444	444	
UNG																												2	2	
HS Total				1716																									1716	1716
6-12 Total																										2935				
DISTRICT TOTAL																										5095				

Note: Class sizes for multi-grade classes are indicated within a box; Total Enrollment includes PreSch and PDD-K

MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
 STUDENT INFORMATION MANAGEMENT SYSTEM
 REPORT 7
 SPED ENROLLMENT STATISTICS
 DISTRICT SUMMARY
 OCT 2018 (FY2019)

03260000 Westford

2018-10-19 15:44:32.0

GRADES

PK K 1 2 3 4 5 6 7 8 9 10 11 12 SP Total

Placement Ages 3-5(Reason for Reporting - 01, 02 or 03)

30 10 or more hrs/wk in the early childhood program and IEP services provided in inclusive setting 50% of time or less	4	6	0	0	0	0	0	0	0	0	0	0	0	0	0	10
31 10 or more hrs/wk in early childhood program and IEP services provided in inclusive setting majority of the time (greater than 50%)	26	16	0	0	0	0	0	0	0	0	0	0	0	0	0	42
32 Less than 10 hrs/wk in the early childhood program and IEP services provided in inclusive setting 50% of time or less	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2
34 Less than 10 hrs/wk in the early childhood program and IEP services provided in inclusive setting majority of the time (greater than 50%)	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
36 Substantially Separate Class (previously 40)	3	5	0	0	0	0	0	0	0	0	0	0	0	0	0	8
48 Service provider location (private clinicians? offices, clinician?s office in school building, hospital facilities)	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7

Placement Ages 6-21(Reason for Reporting - 01,02 or 03)

10 Full Inclusion special education services outside the general education classroom less than 21% of the time	0	2	34	27	45	45	29	48	40	38	30	39	35	29	0	441
20 Partial Inclusion special education services outside the general education classroom 21% to 60% of the time	0	1	10	11	12	6	12	14	18	21	10	12	11	18	0	156

40 Substantially Separate Classroom special education services outside the general education classroom more than 60% of the time	0	0	1	0	0	4	2	0	7	1	2	3	1	1	3	25
41 Public Separate Day School	0	0	1	2	1	0	0	0	1	1	1	3	0	5	6	21
50 Private Separate Day School	0	0	0	0	0	2	2	1	0	3	2	3	4	2	1	20
60 Residential School	0	0	0	0	0	0	0	0	1	1	0	2	0	0	4	8
90 Residential Institutional Facilities (0370XXXX schools)	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1

Disability Ages 3-5 (Reason for Reporting - 01, 02 or 03)

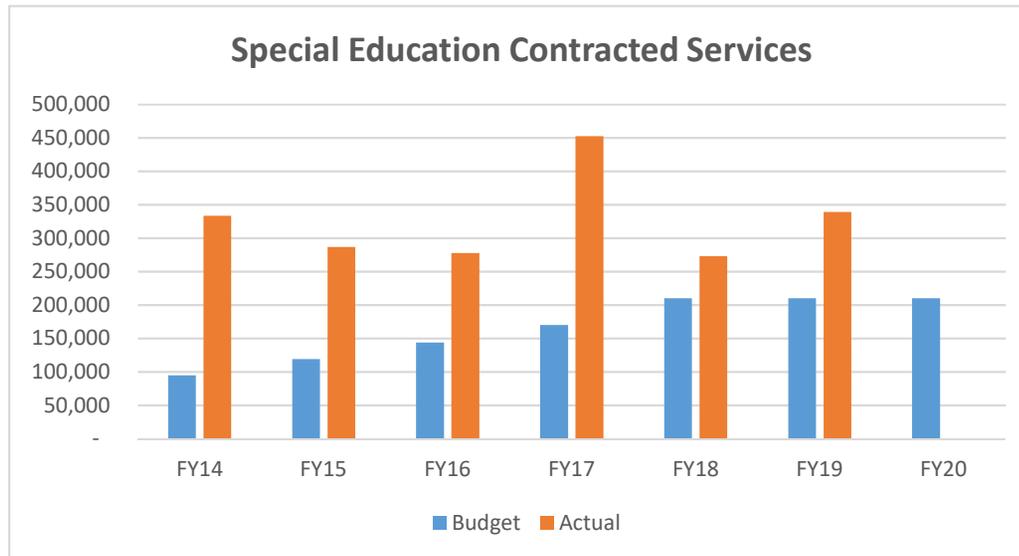
01 Intellectual	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
02 Sensory/Hearing	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
03 Communication	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2
05 Emotional	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
06 Physical	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
07 Health	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	2
10 Multiple Disabilities	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
11 Autism	13	8	0	0	0	0	0	0	0	0	0	0	0	0	0	21
12 Neurological	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
13 Developmental Delay	34	16	0	0	0	0	0	0	0	0	0	0	0	0	0	50

Disability Ages 6-21 (Reason for Reporting - 01, 02 or 03)

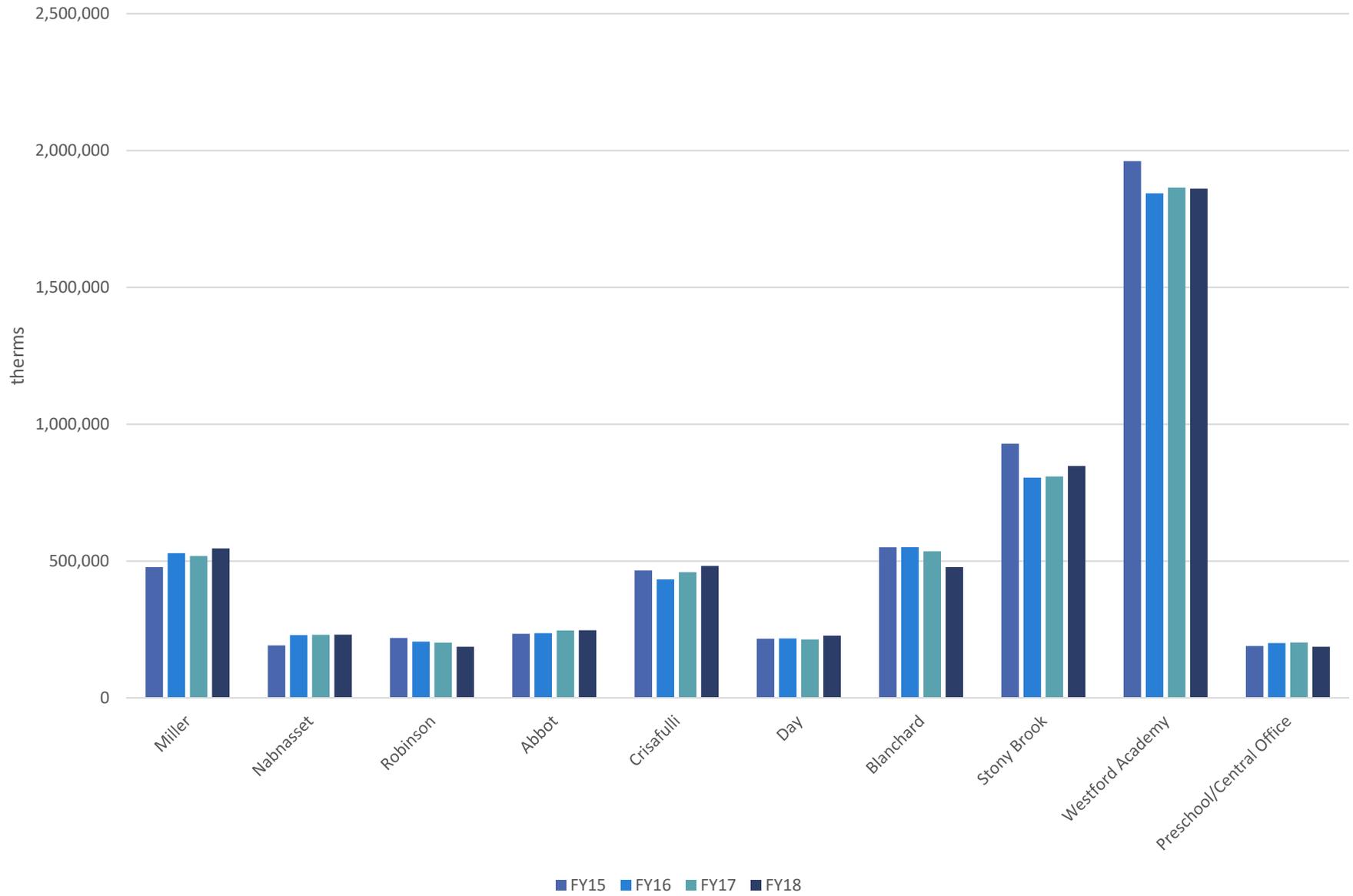
01 Intellectual	0	0	0	0	1	2	0	1	3	1	0	1	1	2	4	16
02 Sensory/Hearing	0	0	0	1	1	0	0	0	0	0	0	1	1	1	0	5
03 Communication	0	0	6	3	9	6	8	1	3	4	0	5	2	0	0	47
04 Sensory/Vision	0	0	0	0	0	0	0	1	1	0	0	1	0	0	0	3
05 Emotional	0	0	2	2	0	5	7	12	14	14	8	11	8	11	0	94
06 Physical	0	0	2	0	0	0	0	0	0	0	0	0	1	0	0	3
07 Health	0	0	2	7	15	10	7	17	13	11	8	15	9	10	1	125

**Special Ed Contracted Services
12239098 - 535060 (Function 2320)**

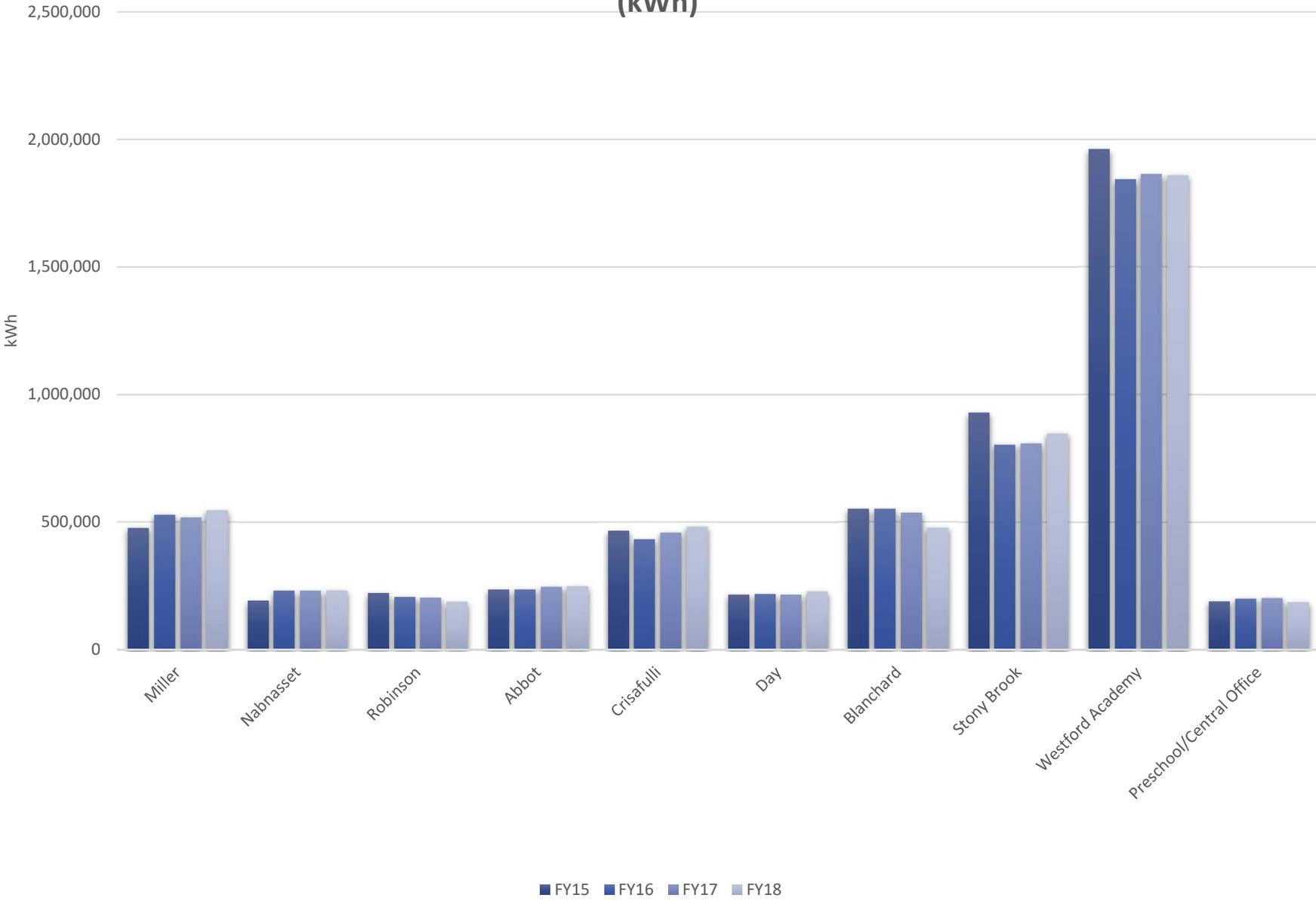
	<u>Budget</u>	<u>Actual</u>
FY14	95,076	333,226
FY15	119,076	286,586
FY16	144,076	277,639
FY17	170,121	452,302
FY18	210,121	273,119
FY19	210,121	339,000 projection - spent/encumbered at 12/31/18
FY20	210,121	



Westford Public Schools Gas Usage (therms)



School Building Electricity Usage (kWh)



Annual Report

Stony Brook		Array Size	36.1 KWDC	Annual Degradation Rate	1.00%		
Performance Year	Estimated Annual Output	Electricity Price Increase Factor	Cost per kWh	Guaranteed Electricity Generation	Verified Annual Electricity Generation	Total cost, Year # (\$/yr)	Energy Cost Savings
1 - 4/2011 to 3/2012	44,995	n/a	\$0.118	n/a	47,300		\$5,581
2 - 4/2012 to 3/2013	44,545	n/a	\$0.118	n/a	43,067		\$5,082
3 - 4/2013 to 3/2014	44,100	n/a	\$0.118	n/a	38,761		\$4,574
4 - 4/2014 to 3/2015	43,659	n/a	\$0.118	n/a	37,255		\$4,396
5 - 4/2015 to 3/2016	43,222	n/a	\$0.118	n/a	40,705		\$4,803
6 - 4/2016 to 3/2017	42,790	n/a	\$0.118	n/a	39,337		\$4,642
7 - 4/2017 to 3/2018	42,362	n/a	\$0.118	n/a	31,728		\$3,744
8	41,939	n/a	\$0.118	n/a			
9	41,519	n/a	\$0.118	n/a			
10	41,104	n/a	\$0.118	n/a			

Electricity Estimate for FY2020 WPS Budget

Electricity	kwh FY16	kwh FY17	kwh FY18	3 yr avg kWhs	Supp & Del FY20 est rate	\$ Prelim Est for FY20	adj	C/Fwd Budg FY20	Reference: Budg FY19
Miller	529,000	518,600	546,600	531,400	\$ 0.1500	\$ 79,710	\$ 2,723	\$ 82,433	\$ 81,376
Nabnasset	229,548	230,831	231,149	230,509	\$ 0.1500	\$ 34,576	\$ 1,668	\$ 36,244	\$ 34,799
Robinson	205,997	202,434	187,047	198,493	\$ 0.1500	\$ 29,774	\$ 1,903	\$ 31,677	\$ 33,477
Abbot	236,558	246,695	247,481	243,578	\$ 0.1500	\$ 36,537	\$ 1,753	\$ 38,290	\$ 38,290
Crisafulli	433,150	459,934	482,712	458,599	\$ 0.1500	\$ 68,790	\$ 3,282	\$ 72,072	\$ 72,472
Day	217,435	214,090	227,630	219,718	\$ 0.1500	\$ 32,958	\$ 1,598	\$ 34,556	\$ 34,556
Blanchard	550,944	535,708	478,222	521,625	\$ 0.1500	\$ 78,244	\$ 4,073	\$ 82,317	\$ 87,317
Stony Brook	804,634	809,071	847,544	820,416	\$ 0.1500	\$ 123,062	\$ 5,958	\$ 129,020	\$ 135,600
Westford Academy	1,843,644	1,864,597	1,860,497	1,856,246	\$ 0.1500	\$ 278,437	\$ 20,209	\$ 298,646	\$ 302,368
Less: SSPA offset						\$ (5,000)		\$ (5,000)	\$ (5,000)
Abbot Treatment Plant	58,793	51,846	42,598	51,079	\$ 0.1500	\$ 7,807	\$ 1,497	\$ 9,304	\$ 9,303
Town Farm Barn	847	465	48	453	\$ 0.1500	\$ 68	\$ 65	\$ 133	\$ 133
Beacon Street	30,968	23,070	24,847	26,295	\$ 0.1500	\$ 3,944	\$ 727	\$ 4,671	\$ 4,671
Millennium	200,640	202,800	187,040	196,827	\$ 0.1500	\$ 29,524	\$ 2,113	\$ 31,637	\$ 31,637
						\$ 798,431	\$ 47,569	\$ 846,000	\$ 861,000
						\$ (185,000)		\$ (185,000)	\$ (200,000)
	5,342,158	5,360,141	5,363,415	5,355,238		\$ 613,431		\$ 661,000	\$ 661,000