

FY 2022 Budget Questions & Answers
Finance Committee

Dept. Number, Name + Account	Questioner's Name/Question	Response
300, Miscellaneous	<p>Vetsa: This is more of a generic question. Not budget related. During the COVID times, we had conducted education differently. How much effective was the student's learning during this differently structured environment? Have they absorbed as much learning as normal instruction?</p> <p>I am asking this fully aware of the awesome job WPS. I am also fully aware that during Covid times, Health and safety were paramount. Here are reasons for this question:</p> <p>1. Were Westford students learnt at par with other districts, better or otherwise.</p>	<p>While we don't have a tool to quantify our students' performance relative to other districts during this pandemic, our teachers are working tirelessly to keep students progressing forward and I feel confident that we have moved our students forward at a similar or faster rate than other towns.</p> <p>In comparison to previous years, the gains this year are less than they typically are at this time. We are monitoring the areas that have been flagged and developing action plans to address them in upcoming years.</p>
2310, Teacher Specialists	<p>Vetsa: big jump of 19.71%. Seems like the growth is spotted in few places. Since school budget didn't increase that much, Which other part of WPS budget did we reduce?</p>	<p>Salaries which were previously paid for by Grant 240 (IDEA Federal Grant) have been shifted to the local budget. An administrative decision was made to allocate the majority of Grant 240 towards out-of-district tuition payments (approximately \$820,000) in FY22 and move the corresponding salaries into the GF budget. These are not new positions.</p>
5100, retirement contributions	<p>Vetsa: I see this empty. Are these contributions in Town side of accounting?</p>	<p>This is handled on the town side.</p>
300, Observation	<p>Vetsa: I noticed growth in salaries (2325, 2305,2210, 2710) categories. Understanding these are large buckets, is this one-time growth or we anticipate similar growth in future as well?</p>	<p>Salaries which were previously paid for by Grant 240 (IDEA Federal Grant) have been shifted to the local budget. An administrative decision was made to allocate the majority of Grant 240 towards out-of-district tuition payments (approximately \$820,000) in FY22 and move the corresponding salaries into the General Fund budget.</p>
300, general	<p>Vetsa: The column "additional Expense funded through revolving accts/Grant". Are these funds coming from outside Westford sources or inside? Are these funds one time or we can depend on them year over year to be at similar rate. I ask because they are subsidizing about 7.3% of 2022 budget.</p>	<p>Fees (revolving accounts), School Choice, Circuit Breaker, State and Federal Grants. Many of the grants are allocated yearly, the dollar amounts can vary from year to year. The ESSIR, and COVID grants are specifically for support during the pandemic.</p>
	<p>FitzPatrick: When schools return to a full return as planned for in the FY21-22 year will RLA still be offered? If so, are there additional costs and if so have these costs been quantified?</p>	<p>This budget was developed on the premise of a full-return. There are no added costs in this budget related specifically to RLA. The Commissioner acknowledges that districts must know soon if RLA is an option for students as we have to plan accordingly. In the case that RLA must be offered, we will have to renew some of the annual licenses that we used for this year that are not in the current FY22 budget proposal. In</p>

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		this case, we would likely use a portion of the relief funds to fund these types of additions.
	FitzPatrick: When would private insurance be required to pay for needs of students as opposed to the needs becoming the responsibility of the district? Specifically, I'm looking at the new nurse addition	When services are deemed appropriate in order for students to access the curriculum, it is the responsibility of the District to fully fund those services. We do apply for Medicaid reimbursement for services that meet certain criteria. This reimbursement goes directly to the town budget.
	FitzPatrick: Is there an update from one of the subcommittee meetings on the analysis of school choice? How many students require extra services? Do these services cost any extra? Are there any school choice kids placed out of district for which Westford is responsible? Do any school choice kids fall under circuit breaker as well? How many kids from out of district and not falling under school choice are in the school system?	Of our school choice students, 14 students receive additional services for which we receive a supplemental school choice payment from the state. We do have one student who has an outside placement and the total cost is covered by the school choice supplement from the state. Since our students are spread across all grades, the supplement (in addition to the initial \$5,000) generally covers the cost of additional services to all other students.
	FitzPatrick: The school choice account is around \$1M. Why is this account growing and why is only \$177K, or just over 50%, being applied to the FY22 budget? How much school choice has been applied per year for the last 5 years	The summary of School Choice Funds can be found here . With the use of \$148,586 in funds to help with closing the FY 22 gap, the amount of School Choice Funds available for FY22 is \$644,459 (\$793,045- \$148,586). This is nearly \$520,000 less than the amount of funds available in FY21
	FitzPatrick: Is there a cost analysis per kid for busing and a breakdown of how many kids the district is required to bus vs how many must pay for the bus fees? I'm curious the dollar amount of what Westford must pay for busing due to grade 6 and below kids. In addition, if the 4-tier system is adopted is there any information as to whether rider ship would increase or decrease at certain schools. I'd guess WA would have increased ridership.	60% of K-6 students live beyond 2 miles from their school and WPS is required to transport these students for free. This year, everything has been disrupted, including bus ridership and is not the norm. We periodically update the streets and addresses that are more than 2 miles beyond the K-8 schools to determine who is eligible for a bus pass with no fee (Grades K-6).Over the last 35 years, school committees have determined that with the lack of sidewalks and the increasing volume of traffic, safe transportation of students to and from school is a necessity. Last year our total bus ridership was 3,200 students. Thus includes fee and no-fee students.The average cost per rider for bus transportation in FY20 was \$673. The bus contract is bid with multiple tiers and the same buses transport multiple grade levels of students.
	FitzPatrick: Are there historical trends charts for 1) enrollment 2) students requiring intervention services 3) Employees by function.	Enrollment: FY21-4,709 FY20-4,950 FY19-5,072 FY18-5,093 FY17-5,131 Interventions (literacy and math):

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		<p>FY21 - 640 FY20 - 651 FY19 - 770 FY18 - 872 FY17 - 792</p> <p>Keep in mind these totals are not the total number of students receiving interventions because those who receive both math and literacy support are counted twice.</p> <p>The number of employees by function is linked.</p>
	<p>FitzPatrick: Are students coming from the new developments yet or do these developments continue to have a high percentage of residents that don't have school age children.</p>	<p>If you are referring to the Hanover Properties (apartment complexes), yes, we have the following number of students by school: W.A 6 Blanchard 8 Crisafulli 15 Robinson 20</p>
	<p>FitzPatrick: On slide 19, are certain of these categories on IEPs. Are there students on IEPs that wouldn't fit into one of these categories and are there extra expenses associated with them.</p>	<p>Slide 19 indicates 769 students are supported by Special Education. It is possible that of these 769 students, some might also be counted in the other vulnerable categories listed. Each IEP is unique and services may range from instruction modification to adaptive equipment to significant programming & placement. There is an expense associated with each service delivery plan. The District is responsible for the first \$46,704.-\$49,576. associated with educating students with special needs. Costs which exceed the identified figure are subject to state reimbursement, known as Circuit Breaker. Please note that if DESE implements the Student Opportunity Act funding associated with Circuit Breaker, the foundation amount will be \$46,704. In the event that it is not phased in, the threshold will be \$49,576.</p>
	<p>FitzPatrick: Does the loss of outgoing school choice students of \$90,000 equate to 18 students? Did we add any additional school choice slots in the 21-22 year or did we have 81 less the 18 to get to 63</p>	<p>DESE data shows 19 Westford students attending other school systems via the school choice program at an estimated cost to the town of \$164,096. I anticipate recommending to the school committee an increase to our school choice enrollment beyond our current 63 students. Our Principals are informing me of schools and grades of possible openings. This must be voted by the school committee</p>
add atta	<p>FitzPatrick: it's unclear to me how an FTE hired in the current year then gets added into the new budget. If the FTE fits in the current budget without an additional appropriation, why then does it need to be added</p>	<p>The positions being financially recognized in the FY22 budget were needed after the start of the school year and therefore are not reflected in the FY21 budget.</p>

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	as an adjustment? Shouldn't a likewise adjustment need to be made to show where there were "savings" to fit the FTE?	
	FitzPatrick: why are amounts budgeted to unclassified? Especially if there have been no unclassified amounts actual or budgeted in the prior year. What kind of actual expenses go into the unclassified accounts? I have the same questions regarding discretionary accounts?	This generally a category that holds a budgeted amount for unknown or uncategorized expenses. For example: Fire Dept personnel - SC mtg C. Sanders - ZOOM Newspaper subscription Retirement Gifts - teachers Shredding expense - Districtwide Building permit/waivers HR Software Association memberships Office supplies Tech supplies Filtered water Subscriptions Calendars Staff Appreciation food NEASC Jr & Sr Career breakfast Saltines for nurses offices Lockdown magnets Legal notices
1430	FitzPatrick: How are legal expenses tracking in FY21?	There was an increased use of legal services due to the requirement of impact bargaining over reopening school. Fortunately, this was a permissible expense in the CARES Act funding.
	FitzPatrick: Are the SPED PD or material funds one time? If so, could the reserve be used?	The items listed in FY22 budget are necessary to remain current with training and assessment tools, which do expire. It is safe to assume that money is necessary each year to cover professional development. When standardized assessments expire, they must be updated within a year from the new edition release date.
1410	FitzPatrick: There is a big increase in acct staff. Is that an additional FTE? If so, wouldn't it show on the proposed changes?	We have reclassified one position from the Administrative Assistant line and shifted to the Accounting Staff.
1450	FitzPatrick: Into which function code does the technology proposed changes roll? 1450 only has a 20K increase.	These positions are in function code 4450. DESE Chart of Accounts changes to track technology expenses.
2310	FitzPatrick: Could you provide a brief explanation re the large increase in teacher specialists. The change in total is over \$1M or 20%. It looks like it may have a lot to do with PreK moving to the elementary schools, but my recollection was that done at minimal additional expense. If I ignore 21, the jump from 2020 to 2022 the jump is 40%	Salaries which were previously paid for by Grant 240 (IDEA Federal Grant) have been shifted to the local budget. An administrative decision was made to allocate the majority of Grant 240 towards out-of-district tuition payments (approximately \$820,000) in FY22 and move the corresponding salaries into the General Fund budget.

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	for just preschool. Crisafulli and Blanchard also seem to have large jumps, but I don't see that on the staffing adjustments.	
2430	FitzPatrick: Is there any thought about continuing the COVID way of parent's purchasing general supplies for their students? Also, would there be any reductions for paper usage as we've become use to less paper? It would be helpful to see how '21 actuals for supplies are running.	The district will be providing the classroom supplies for teachers, which was placed on hold this year. We are in discussions about what individual student supplies we may ask families to provide for their children.
300 WPS	Greene: Please provide a full accounting of all non-general fund accounts for the past 5 years – include starting balance, receipts, expenses, and ending balance totals. Also include estimates for FY21 and FY22.	To be discussed
300 WPS	Greene: Where does the credit from the Solar agreement show up in the budget? In the past it has been about \$200K.	The credit is rolled into the individual budget lines already, as the projections are based on the analysis of the previous three years of actuals.
300 WPS – Custodial Services	Greene: Please explain why this line item has increased 6.7%. This percentage does not include the \$53K offset. Is it due to collective bargaining, added staff....?	One existing custodian will now be charged to the general fund budget in FY22.
300 WPS – Rental Lease of Equipment	Greene: In previous years, FinCom has been told that the lease of copiers was going to be investigated to see if there were savings to be gained by purchasing this equipment, please give an update.	With technology constantly changing, and the high volume use of the copiers, leasing gives our school system an opportunity to update equipment at the end of every lease cycle. Payments are fixed for the entire term of the lease, which enables us to budget and manage equipment costs. Leasing contracts include service and repairs (ownership does not). By utilizing Ricoh's green program, we are able to reduce our footprint and take advantage of reliable copiers at a discounted price.
300 WPS Maint of Grounds	Greene: Last year I asked about "Rubbish" expenses in the FY19 actuals and was told these charges were part of a holdover from a previous contract and that work was being done to align all expenses with the current vendor. I see another "Rubbish" charge in FY20 actuals under the line item "Grds, Cntr, Svc, Rubbish, Swide" for \$2365, which was not even included in the budget. Please explain this charge and provide all invoices for FY19 to the present.	The Rubbish, Swide line item is reserved for removal of construction related materials. At 30 Beacon St., there is a 25 yard container that is periodically filled up throughout the year. Once full, Acme Waste is called to empty the container. This additional service is not covered under the Town contract. Attached you will find FY20 and FY21 invoices.
300 WPS School Choice	Greene: Please provide a high-level breakdown of School Choice students' tuition received. According to DESE, in FY20 Westford had 67.8 School Choice students, at \$5,000 per student this equals \$339K in tuition received. However, DESE lists Westford's receiving tuition as \$463,085. Please explain the difference	Our yearly School Choice report to DESE also includes the documentation of special education services. Similar to the Circuit Breaker reimbursement program, the District is reimbursed for some special education costs for applicable School Choice students. This reimbursement is for students educated within the schools or for a student who may require an outside placement. This accounts for the difference that you have noted.

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300 WPS	Greene: How many students are children of WPS teachers who do not live in Westford and are not part of School Choice?	There are 60 children of WPS staff who attend school in Westford for whom we receive no revenue There are 43 school choice students who attend WPS (Non-staff children), and 20 staff children who attend WPS and are claimed under school choice.
300 WPS	Bao: Can we get a PDF/Word file for the WPS budget (not a scanned version), so that it would be searchable?	Click HERE
300 WPS - 1420	Bao: There was a \$1.54M compensation reserve in Budget 2021. Is there any leftover?	We are awaiting word from our teachers on a contract offer, and we have seven more contracts to settle after the teachers negotiation is completed.
WPS 300 - 2440	Bao: What is the bridge program?	The Bridge Program is a transitional program for students who have been out of school for physical or mental health reasons. It eases their transition back to Westford Academy.
WPS 300 - 4120	Bao: Is there any leftover from Budget 2021 from heating of buildings?	The billing is 1-2 months behind actual consumption so that it will be a while before we have more definitive actuals
WPS 300 - 4130	Bao: Is there any leftover from Budget 2021 from utility services?	The billing is 1-2 months behind actual consumption so that it will be a while before we have more definitive actuals
1410	Hillam: What is Business Office Contracted Services budget for? Its actual has never been as high as the current. Is it a project specific line or do they budget it as slush and downgrade when actual comes out?	The main cost is district-wide shredding of confidential papers. We have added MUNIS training for the school and central office staff due to new software updates. Also included are fees for advertising for public procurement bids.
2110	Hillam: Curriculum Task Comm Stipend – somewhat the same question as above. Why is the budget simply not in line with past year precedents? Standard to slush fund budget this line? Or is there a specific reason this is higher this year?	This budget line is based on <i>specific</i> goals/requests each year. Task Committees, facilitated by the curriculum coordinators, used to thoughtfully and thoroughly roll out new initiatives (or improve current practices) with teachers’ input/participation, hence the stipends. Each year we do our best to anticipate the needs for the upcoming year and plan task team requests accordingly but the requests come 12-15 months prior to the need. Each year we work hard to leverage the time we have with staff to accomplish our objectives and if we can complete some of or all of the work outside of the task teams (i.e. without adding this additional cost), we do.
2110	Hillam: Curric, Reg, In state mtg/conf – why is this higher than it’s ever been? Do they really anticipate significant amount of in person conference time next year? Double the highest actual?	Contractual obligation in addition to other training.
General	Hillam: Anyway, I am new to this budget. But continuously, there are budget items between 200-1000% higher than any previous year actual. It feels slush fund-y. I am not sure why they don’t have to keep the belt tight. I have listened to the library budget meetings as hear them strain over minutiae to maximize what they can do. I’m surprised that in such a well	Actual expenses vary year by year due to student need. In many instances if an account exhibits a significant increase it is because funds needed to be moved to an account from another account in the budget. Therefore there will be an equal decrease in another account.

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	rated school, there are dozens of lines with no bearing in reality. That doesn't scream financial efficiency. But again, first year, and I'm not sure what kind of questions our committee is really needing to ask.	
3300	Hillam: Has the school stopped provided homeless, foster, and votech transportation for the budget's year? Previous years have had actual cash use but no budget is allocated to these populations.	The District follows all regulations in regards to educating and transporting students who are homeless or in foster care.
300, Schools	Galvin: Please explain what a 504 plan is?	Section 504 is a federal law designed to protect the rights of individuals with disabilities in programs and activities that receive federal financial assistance from the US Department of Education. Section 504 regulations require a school district to provide a "free appropriate public education" FAPE to each qualified student with a disability. Section 504 focuses on access as it relates to accommodations for students in general education, where IDEA, Special Education focuses on specially designed instruction and therapeutics.
300, Schools	Galvin: Please explain what the 4 tiered transportation system is?	Please refer to School Committee presentations . It means doing our K-12 transportation in 4 separate bus runs instead of 3 separate bus runs. This allows us to use fewer buses. This model is no longer recommended.
300, Schools	Galvin: Please explain the following increase: - Teacher specs FY21, 5,238,842 : FY22, 6,271,675 - Custodial FY21, 1,137,910: FY22, 2,014, 481 - Leadership FY21: 3,004,000 : FY 22, 371,122	Function 2310 Teacher Specialists: The IDEA Federal Grant (Individuals with Disabilities Education Grant) is the largest federal special education grant to school systems. This grant has funded 11 staff positions. For FY22 we have used this grant (\$820,000) to offset the outside placement tuition expense and the staff have been moved to the general fund. This provides easier, more transparent tracking of the use of this federal grant. Function 4110 Custodial Services The FY21 account is \$1,937,910, not \$1,137,910 as indicated in the question. The increase from \$1.9 million to \$2.01 million reflects step and COLA adjustment. Also, we have moved several custodian salaries that have been paid out of school choice funds to the general fund budget request. Function 2210 School Leadership We have created an Assistant Principal/Student Support Leader position at each elementary school from existing staff (No additional staff have

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		<p>been hired).The salaries of three staff members have been reallocated from state function 2315, to this state function 2210.</p>
<p>300, Schools (2210)</p>	<p>Galvin: Please explain the following increases: Principal Salary Miller: FY21, 166,000 : FY22, 222,446 Principal Salary Miller: FY21, 182,000 L FY22, 234, 536 Principal Salary Rob: FY21, 168,539: FY22 227,707 Principal Salary Abbot: FY21, 168,810: FY22 223,625 Principal Salary Crisaf: FY21, 178,370: FY22 233,326 Principal Salary Day: FY21 170,300: FY22: 226,746 ?</p>	<p>As explained above, the salaries of three existing Student Support Leaders have been added to this state function. In FY 21, each of our six elementary schools has a .5 Assistant Principal. Each elementary school is also serviced, part time by one of our three current elementary Student Support Leaders. Beginning in FY22 we are combining the Assistant Principal staff with the Student4; Support Leaders such that each of the six elementary schools has a 1.0 FTE Assistant Principal/Student Support Leader. The total number of staff positions remains the same but each person will have new, combined, responsibilities</p>