

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
239,444	248,295	162,429	191,665	202,667
	3.7%	-34.6%	18.0%	5.7%

**2310 TEACHER SPECIALISTS, PRESCHOOL
VARIANCE**

Budget FTE's by Year (these are funded by town appropriation - additional staff are funded by Preschool Revolving (Tuition) Acct and Grant 94-142:

- FY10 = 3.9
- FY11 = 3.9
- FY12 = 3.5
- FY13 = 3.0
- FY14 = 3.0

increase due to staff contractual movements and personnel changes
 decrease due to changing team leader position in FN 2315 from a .6 to a 1.0 (the .4 was moved from this function)
 1.0 FTE moved to grant 94-142 in FY13, offset by increase of .5 FTE new position (partially funded by tuitions) for FY13
 same staffing as FY13; increase due to staff contractual movements/ personnel changes

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
75,002	40,079	55,333	113,396	114,683
	-46.6%	38.1%	104.9%	1.1%

**2320 MED/THERAPEUTIC SVCS, PRESCHOOL
VARIANCE**

Budget FTE's by Year:

- FY10 = 1.4
- FY11 = 1.0
- FY12 = 1.0
- FY13 = 2.5
- FY14 = 2.5

staff member was on unpaid LOA for part of the year in FY11; 0.4 FTE moved to a different school
 1.0 FTE in place for entire year. Variance is high because prior year was lower than normal (see comment above)
 0.5 FTE moved from grant for FY13; also added new 1.0 LPN position
 same staffing as FY13; increase due to staff contractual movements/ personnel changes

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
1,281,462	1,252,401	1,183,249	1,214,156	1,291,410
	-2.3%	-5.5%	2.6%	6.4%

**2305 CLASSROOM TEACHERS, MILLER
VARIANCE**

Budget FTE's by Year:

- FY10 = 19.5
- FY11 = 18.5
- FY12 = 17.5
- FY13 = 17.5 budgeted (18.0 in place)
- FY14 = 18.0

elementary staffing for each building varies by year based on enrollment at each school.
 no contractual increase; fewer staff
 budget increase due to staff contractual movements and personnel changes
 same staffing as FY13 "in place", but variance reflects the fact that FY13 budget was 0.5 FTE less than FY13 "in place";
 also increases due to staff contractual movements/ personnel changes

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

FY10	FY11	FY12	FY13	FY14
Actual	Actual	Actual	Budget	Budget
211,233	237,845	244,476	301,314	322,185
	12.6%	2.8%	23.2%	6.9%

**2330 INSTRUCTIONAL ASSISTANTS, MILLER
VARIANCE**

Regular Ed TA's:

- 1.0 FTE assigned to each kindergarten class (a.m and p.m. = 1.0 FTE)
- 1.0 FTE assigned to cover all grade 1 classrooms (i.e. 1 per grade level)
- 1.0 FTE assigned to cover all grade 2 classrooms (i.e. 1 per grade level)
- 2.0 Math Interventionists each year
- 1.0 Reading Interventionist for FY10 to FY12; 2.0 for FY13 and FY14 - (moved existing position from Grant 94-142 to budget)

Special Ed TA's:

Number varies each year depending on the needs of particular students at the school. This changes from year to year, and staff is assigned on a systemwide basis by C Muller, Director of Pupil Services. FY13 increase includes 2.0 new positions and 1 position that was formerly funded by Ed Jobs grant.

**2305 CLASSROOM TEACHERS, NABNASSET
VARIANCE**

FY10	FY11	FY12	FY13	FY14
Actual	Actual	Actual	Budget	Budget
1,208,959	1,221,040	1,156,198	1,189,044	1,283,226
	1.0%	-5.3%	2.8%	7.9%

Budget FTE's by Year:

- FY10 = 20.0
 - FY11 = 19.0
 - FY12 = 17.5
 - FY13 = 17.5 budgeted (18.5 in place)
 - FY14 = 18.5
- elementary staffing for each building varies by year based on enrollment at each school.*
- contractual increases offset by reduction of 1.0 position
reduction of 1.5 positions; no contractual increases
- same staffing as FY13 "in place", but variance reflects the fact that FY13 budget was 1.0 FTE less than FY13 "in place"; also increases due to staff contractual movements/ personnel changes

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
242,245	245,886 1.5%	251,781 2.4%	301,722 19.8%	324,406 7.5%

**2330 INSTRUCTIONAL ASSISTANTS, NABNASSET
VARIANCE**

Regular Ed. I.A.'s:

- 1.0 FTE assigned to each kindergarten class (a.m and p.m. = 1.0 FTE)
- 1.0 FTE assigned to cover all grade 1 classrooms (i.e. 1 per grade level)
- 1.0 FTE assigned to cover all grade 2 classrooms (i.e. 1 per grade level)
- 2.0 Math Interventionists each year
- 2.0 Reading Interventionists for each year

Special Ed. I.A.'s:

Number varies each year depending on the needs of particular students at the school. This changes from year to year, and staff is assigned on a systemwide basis by C Muller, Director of Pupil Services. FY13 increase includes 2.0 positions moved from other schools and 1 position that was formerly funded by Ed Jobs grant. FY14 increase is due to contractual movements/ personnel changes.

**2320 MEDICAL/THERAPEUTIC SERVICES, ROBINSON
VARIANCE**

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
32,845	34,628 5.4%	200 -99.4%	69,145 34472.5%	73,214 5.9%

FY10 and FY11 - 0.5 speech position

FY12 - 0.5 speech position was moved to the Ed Jobs grant. \$200 was a stipend payment.

FY13 - 0.5 speech position moved back to budget when Ed Jobs grant ended. Also transferred 0.5 Occ Therapy position to budget from Grant 94-142.

FY14 - assumes same staffing as in FY13. Increases are for contractual movements/ personnel changes.

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2330 INSTRUCTIONAL ASSISTANTS, ROBINSON VARIANCE	167,348	191,733 14.6%	166,955 -12.9%	201,471 20.7%	213,147 5.8%

Regular Ed TA's:

- 1.0 FTE assigned to each kindergarten class (a.m and p.m. = 1.0 FTE)
- 1.0 FTE assigned to cover all grade 1 classrooms (i.e. 1 per grade level)
- 1.0 FTE assigned to cover all grade 2 classrooms (i.e. 1 per grade level)
- 2.0 Math Interventionists each year
- 2.0 Reading Interventionists for each year

Special Ed TA's:

Number varies each year depending on the needs of particular students at the school. This changes from year to year, and staff is assigned on a systemwide basis by C Muller, Director of Pupil Services. FY12 had 1 less Sped TA position than FY11. FY13 increase includes 1.0 position moved from other schools and 1 position that was formerly funded by the Ed Jobs grant.
FY14 increase is due to contractual movements/ personnel changes.

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2310 TEACHER SPECIALISTS, ABBOT VARIANCE	249,914	256,580 2.7%	259,833 1.3%	285,250 9.8%	303,642 6.4%

Staffing constant for FY10 to FY12 (4.0 positions); personnel changes. 1 new position added for FY13, offset by transfer of 0.6 position to Grant 94-142. Assumes same staff level in FY14 as in FY13.

FY14 increase is due to contractual movements/ personnel changes.

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2320 MEDICAL/THERAPEUTIC SERVICES, CRISAFULLI VARIANCE	31,305	26,805 -14.4%	26,805 0.0%	50,742 89.3%	52,936 4.3%

FY10 to FY12 - 0.5 speech position

FY13 - Transferred 0.5 Occ Therapy position to budget from Grant 94-142.

FY14 - assumes same staffing as in FY13. Increases are for contractual movements/ personnel changes.

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
1,412,982	1,524,761 7.9%	1,516,576 -0.5%	1,615,189 6.5%	1,595,509 -1.2%

2305 CLASSROOM TEACHERS, DAY
VARIANCE

Budget FTE's by Year:

- FY10 = 23.33
- FY11 = 24.33
- FY12 = 24.33
- FY13 = 24.33 budgeted (23.33 in place)
- FY14 = 23.33

elementary staffing for each building varies by year based on enrollment at each school.

1.0 additional position in FY11; contractual increases.

no contractual increases for FY12; personnel changes result in overall net decrease for FY12.

contractual increases for FY13

same staffing as FY13 "in place", but variance reflects the fact that FY13 budget was 1.0 FTE more than FY13 "in place";

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2,636,500	2,743,786 4.1%	2,703,396 -1.5%	2,776,558 2.7%	2,855,323 2.8%

2305 CLASSROOM TEACHERS, BLANCHARD
VARIANCE

- FY10 = 41.5
- FY11 = 41.5
- FY12 = 41.5
- FY13 = 41.5
- FY14 = 41.5

no changes in staffing level over 5-yr period; contractual changes and personnel changes account for all net increases/decreases.

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
312,360	257,259 -17.6%	237,842 -7.5%	364,932 53.4%	351,248 -3.7%

2310 TEACHER SPECIALISTS, BLANCHARD
VARIANCE

- FY10 = 5.0
- FY11 = 4.0
- FY12 = 3.5
- FY13 = 5.5
- FY14 = 5.5

1.0 less position in FY11

0.5 position moved to Ed Jobs grant; no contract increases

FY13 includes 2.0 positions formerly funded by Ed Jobs grant

same level of staff as in FY13; personnel changes offset the contractual increases.

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
144,199	130,979	116,969	162,689	191,329
	-9.2%	-10.7%	30.1%	17.6%

2330 INSTRUCTIONAL ASSISTANTS, BLANCHARD VARIANCE

Regular Ed Support Staff:

- 1.0 Academic Coach in each year
- 1.0 Math Interventionist added for FY13 and FY14
- 1.0 Reading Interventionist added for FY13 and FY14

Special Ed TA's (funded by town appropriation):

- FY10 = 5.0
- FY11 = 5.0
- FY12 = 4.0
- FY13 = 5.0 budgeted (6.0 in place)
- FY14 = 6.0

Number varies each year depending on the needs of particular students at the school. This changes from year to year, and staff is assigned on a systemwide basis by C Muller, Director of Pupil Services. FY13 increase includes 1.0 position moved from other schools and 1 position that was formerly funded by Ed Jobs grant. FY14 - same staffing as FY13 "in place", but variance reflects the fact that FY13 budget was 1.0 FTE less than FY13 "in place" ; also contractual and personnel changes

FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
6,681,359	6,895,109	6,904,801	7,395,109	7,518,118
	3.2%	0.1%	7.1%	1.7%

2305 CLASSROOM TEACHERS, WESTFORD ACADEMY VARIANCE

- FY10 = 103.4
- FY11 = 105.1
- FY12 = 105.3
- FY13 = 108.9 in place (after budget transfer from FN 2357)
- FY14 = 108.9

budget increase due to staff contractual movements, personnel changes, additional staff
no contractual increases in FY12; personnel changes; slight increase in staff offset by trs of a partial salary to the Ed Jobs grant
additional staff in FY13; contractual increases
same staffing as FY13 "in place"

significant number of personnel changes over the 5-yr period.

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2310 TEACHER SPECIALISTS, WESTFORD ACADEMY	506,468	655,314	783,064	800,577	817,432
VARIANCE		29.4%	19.5%	2.2%	2.1%

FY10 = 8.0
 FY11 = 10.0
 FY12 = 12.0
 FY13 = 12.0
 FY14 = 12.0

additional staff; contractual increases/personnel changes
 additional staff; no contractual increase; personnel changes
 contractual increases/personnel changes
 same staffing as FY13 "in place"; contractual increases/personnel changes

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2330 INSTRUCTIONAL ASSISTANTS, WESTFORD ACADEMY	74,257	119,586	111,853	182,626	222,833
VARIANCE		61.0%	-6.5%	63.3%	22.0%

Special Ed TA's (funded by town appropriation):

FY10 = 3.0
 FY11 = 5.0
 FY12 = 5.0
 FY13 = 11.0
 FY14 = 11.0

same level of staffing as FY11; no contractual increase; personnel changes account for decrease
 FY13 includes 2 positions formerly funded by Ed Jobs grant, and positions transferred from other schools
 same staffing as FY13 "in place"; contractual increases/personnel changes

Number varies each year depending on the needs of particular students at the school. This changes from year to year, and staff is assigned on a systemwide basis by C Muller, Director of Pupil Services.

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2330 INSTRUCTIONAL ASSISTANTS, SPECIAL ED SWIDE (SUMMER PROGRAM STAFF)	30,220	35,292	32,155	68,229	68,229
VARIANCE		16.8%	-8.9%	112.2%	0.0%

Until FY13, a portion of the expense for the summer special ed program was funded by either the 94-142 Grant, the ARRA-IDEA Stimulus Grant, or the Ed Jobs Grant. Beginning in FY13, these alternate funding sources no longer existed, and the expense was moved in entirety to the town appropriation.

FY 14 WPS CARRYFORWARD BUDGET VARIANCES - M KOST QUESTIONS

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
2325 ST TEACHER SUBSTITUTES, SWIDE VARIANCE	257,883	256,647 -0.5%	257,575 0.4%	252,977 -1.8%	253,677 0.3%
2325 LT TEACHER SUBSTITUTES, SWIDE VARIANCE	N/A	232,964	270,368 16.1%	235,000 -13.1%	300,000 27.7%
COMBINED VARIANCE	257,883	489,611	527,943 7.8%	487,977 -7.6%	553,677 13.5%

Prior to FY11, the cost of long-term subs for teachers on leaves of absence was not tracked separately. The cost of the subs was commingled with the teaching salaries in other state functions. We started tracking these costs with separate charge codes in FY11 to identify and be better able to estimate the cost for future years. There has been little change in the expense for the day-to-day short term subs, but the long term LOA sub cost has risen dramatically in recent years. The \$300,000 budgeted for FY14 is based on the costs in FY11 and FY12. FY13 expense as of 12/31/12 (approximately 1/3 of the school year) is \$160,000, out of a budget for FY13 of \$235,000.

	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Budget	FY14 Budget
3300 TRANSPORTATION SERVICES - SPECIAL ED VARIANCE	607,532	613,110 0.9%	649,911 6.0%	701,250 7.9%	763,000 8.8%
3300 TRANSPORTATION SERVICES - REGULAR DAY VARIANCE	1,276,265	1,309,426 2.6%	1,337,162 2.1%	1,475,398 10.3%	1,672,668 13.4%
COMBINED VARIANCE	1,883,797	1,922,536 2.1%	1,987,073 3.4%	2,176,648 9.5%	2,435,668 11.9%

Special Ed increases:

Monitors have been added in recent years on several of the Special Ed runs. This varies from year-to-year based on the needs of the students. Fuel costs have risen over the 5-year period.

Several routes are contracted out for FY12 and FY13, as well as for the FY14 budget, because we have not been able to incorporate them into our existing routes. We will be investigating whether it would be preferable going forward to buy/lease another van and add staff to handle these routes ourselves.

Regular Day increases:

FY14 is extension year 5 of our current contract. The amount included for FY14 is based on these figures. We have also had to reduce the fee offset based on the actual receipts in FY13. We will investigate whether bidding the contract again for FY14 rather than exercising extension year 5 would provide the same level of service at a lower cost for FY14.