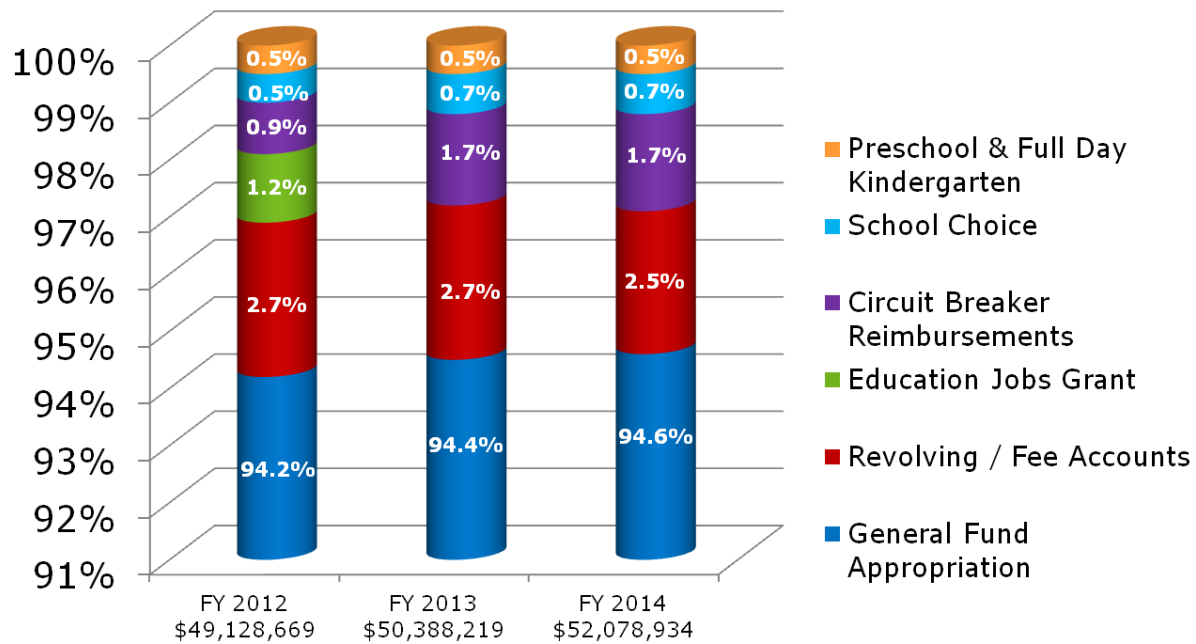


## Budget Breakdown

The FY 2014 overall expenditure of Westford General Fund Appropriation is \$49,251,566 and the total school budget is \$52,078,934.

Full detail is available at: <http://westfordk12.us/pages/Budget/index>



## Funding

School funding is slightly less than 95% from the General Fund Appropriation from the Town of Westford, with approximately \$2.8 million coming from the other sources listed in this chart:

## Expenditure

A summary of expenditure by state object code is below:

PROFESSIONAL SALARIES	\$ 32,974,422	67%
CLERICAL SALARIES	\$ 1,184,181	2%
OTHER SALARIES	\$ 6,188,158	13%
SERVICES	\$ 2,827,860	6%
SUPPLIES	\$ 1,519,915	3%
OTHER EXPENSES	\$ 4,557,030	9%
TOTAL	\$ 49,251,566	100%

82% of total appropriation is salary

### ***Uncertainties***

A significant portion of school funding and expenses can vary based on factors beyond local control. Some of these include:

- Special education tuition placements, and reimbursement from the state
- Overall funding formula from the state (Chapter 70)

Given that the bulk of our funds pay salaries, variations even in some of our smaller line items can have significant impacts on how much is left over for discretionary spending. Some of these include:

- Value and number of federal and state grants sought and received
- Placements of special needs student(s) in out-of-town schools with high tuitions
- New state mandates
  - o Recently mandated educator evaluation law required significant energy and time to implement
  - o Recent head injury law adds ongoing burdens of training, data collection, and data reporting
  - o English Language Learner training for staff
  - o Provisions for students under the new Expulsion/Exclusion Law

These uncertainties mean that a noticeable portion of our annual funding/expenditure is subject to change well into the school year.

### **Resource Efficiency**

#### ***Per Student Spending Benchmarks***

On an expenditure per student basis, Westford invested \$11,179, ranking #278 out of 328 districts (bottom 15%) listed according to the Massachusetts Department of Education based on 2010-2011 school year data. We are committed to continuing our history of very high achievement and very effective use of resources.

Below is a chart of academically competitive schools (as identified by the Boston Magazine rankings) listing a number of relevant metrics including per student expenditure:

District	Avg. Class Size	Graduation Rate	% Attending College	Per Pupil Expenditures
Dover	18.3	97.5	91.6	\$17,607
Sherborn	17.3	97.5	91.6	\$15,129
Lexington	19.3	95.9	86.5	\$16,358
Carlisle	19.8	92.9	86.3	\$15,908
Boxborough	19.7	94.2	85.2	\$14,222

Concord	17.1	92.9	86.3	\$16,637
Lincoln	16.2	97.3	87.3	\$20,776
Westford	18.7	98.5	92.5	\$11,179
Wayland	18	96.4	87.5	\$15,198
Wellesley	17.4	98.3	88.4	\$15,421
Weston	22.6	96.6	85.1	\$19,352
Harvard	19	96.3	86.9	\$13,476
Winchester	19.8	97.6	84.5	\$11,822
Sharon	18.1	95.1	90.3	\$14,151
Manchester	21.1	95.7	80.9	\$13,274
Sudbury	20.5	97.3	87.3	\$12,359
Westborough	16.4	97.5	90.7	\$14,007
Holliston	16.6	97.8	86.3	\$12,089
Brookline	17.7	92.9	79.9	\$16,556
Newton	19.3	94.9	79.9	\$16,397
			Average:	\$15,096

School per student expenditure data can be found at

[http://profiles.doe.mass.edu/state\\_report/ppx.aspx](http://profiles.doe.mass.edu/state_report/ppx.aspx)

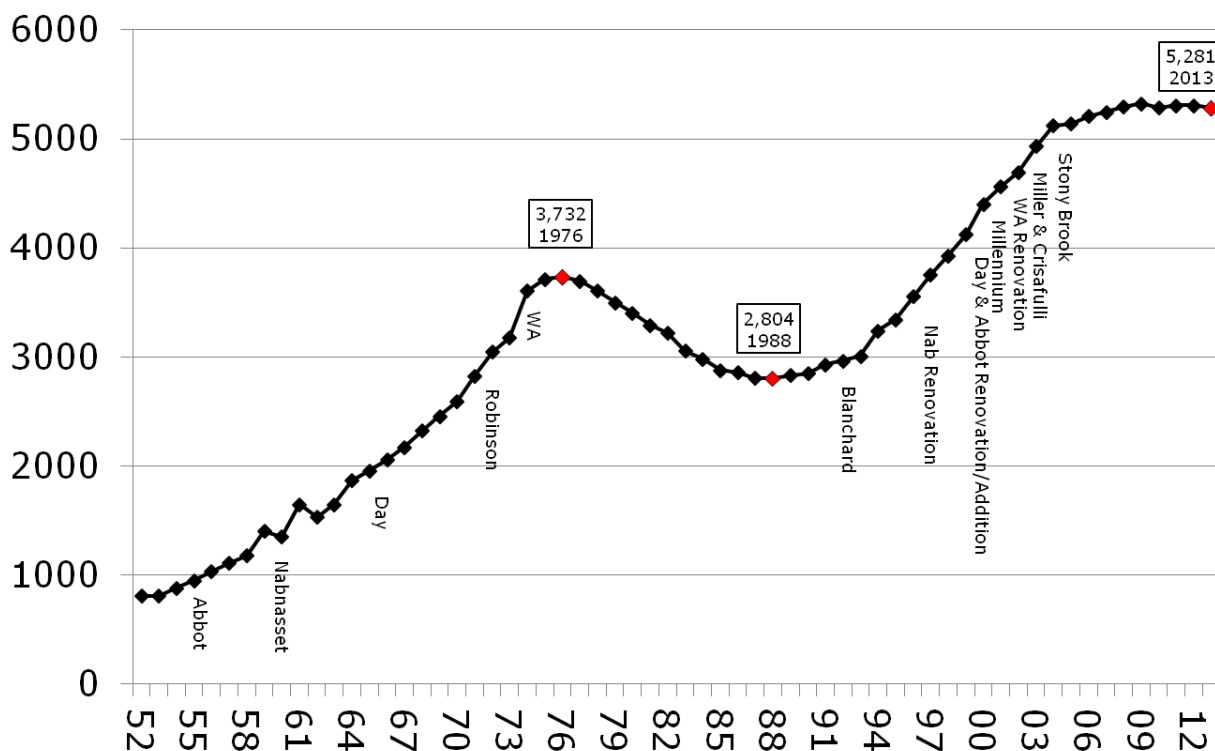
Compared to other schools in our region (and including other economic data):

Place	Per capita income	Median household income	Median family income	Population	Number of households	Per Pupil Expenditure
Ayer	\$29,845	\$55,863	\$78,809	7,427	3,118	13,131
Littleton	\$34,491	\$82,269	\$104,712	2,789	1,155	12,692
Tyngborough	\$36,133	\$95,568	\$105,908	11,292	3,999	11,059
Groton	\$48,557	\$123,853	\$131,620	10,646	3,753	11,854
Chelmsford	\$42,035	\$92,550	\$111,356	33,802	13,313	11,049
Westford	\$47,470	\$121,168	\$130,133	21,951	7,498	11,179
Lowell	\$22,730	\$50,192	\$55,852	106,519	38,470	12,780
Bedford	\$47,935	\$107,639	\$127,997	13,320	5,130	16,963
Concord	\$65,024	\$119,858	\$153,475	17,668	6,484	20,066
Stow	\$46,212	\$117,440	\$125,227	6,590	2,429	12,498
Billerica	\$32,517	\$87,073	\$95,128	40,243	14,034	12,628
Maynard	\$34,929	\$75,597	\$88,467	10,106	4,239	13,545
Acton	\$47,608	\$105,523	\$129,783	21,924	8,187	11,480
Boxborough	\$46,574	\$102,222	\$124,688	4,996	1,949	14,222
Shirley	\$24,668	\$72,598	\$75,250	7,211	2,264	9,648
Dunstable	\$40,693	\$113,594	\$118,913	3,179	1,063	11,854
Dracut	\$31,052	\$70,833	\$85,932	29,457	10,956	10,170
					Average	\$13,225

The per pupil expenditure figures are prepared by the Massachusetts Department of Education (DOE) and show a comprehensive of district spending per student. According to the DOE, “These calculations show **all** school operating expenditures including those outside the general fund such as grants, private donations, and revolving accounts. They include payments for local resident pupils who are being educated in schools outside the district. As well as showing the overall cost per pupil, they provide detail about how much schools spend in specific functional areas such as teaching, maintenance, and administration.”

### **Facility Utilization**

Although Westford school enrollment is within 30 students of its peak level, enrollment at earlier grade levels is declining from this peak. The community has asked that we consider our projected facility utilization as part of our budgeting, in part to determine if we will require all of our existing facilities going forward.



Our total school population for 2013 is 5,281 students and our student population has been approximately level for the past six years.