

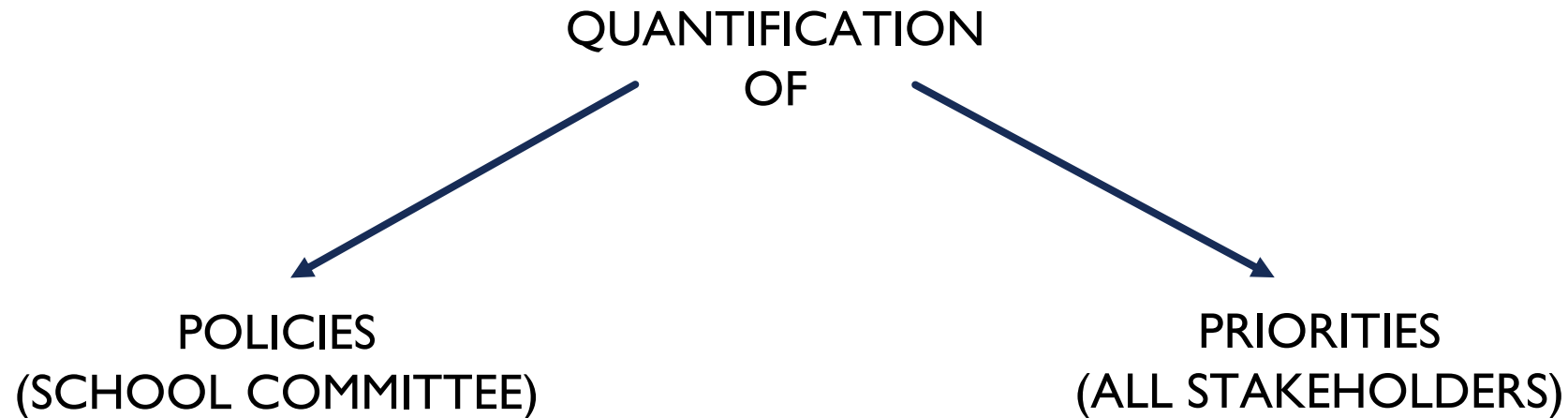
# SCHOOL FINANCE 101- Part II





# **BUILDING THE BUDGET**

# WHAT DOES OUR SCHOOL BUDGET REPRESENT?



*“The quantification of developing the means and the capacity to facilitate human development, with respect for each student’s particular style and rate of learning, as well as an appreciation for the varied interests, aspirations, capacities, obstacles, temperaments, and backgrounds that serve as a framework within each child...”*

Thomas Armstrong, 2006

# WESTFORD PUBLIC SCHOOLS BUDGET CYCLE



## 1. PRIORITY ASSESSMENT

Superintendent, Leadership Team and Staff Assess Student / Staff / Organizational Needs and Priorities

## 2. PRESENTATION

Superintendent Presents Budget to School Committee

## 3. SCHOOL COMMITTEE

School Committee Deliberates and Approves Budget

## 4. TOWN REVIEW

Town Manager, Select Board and Finance Committee Review School Budget

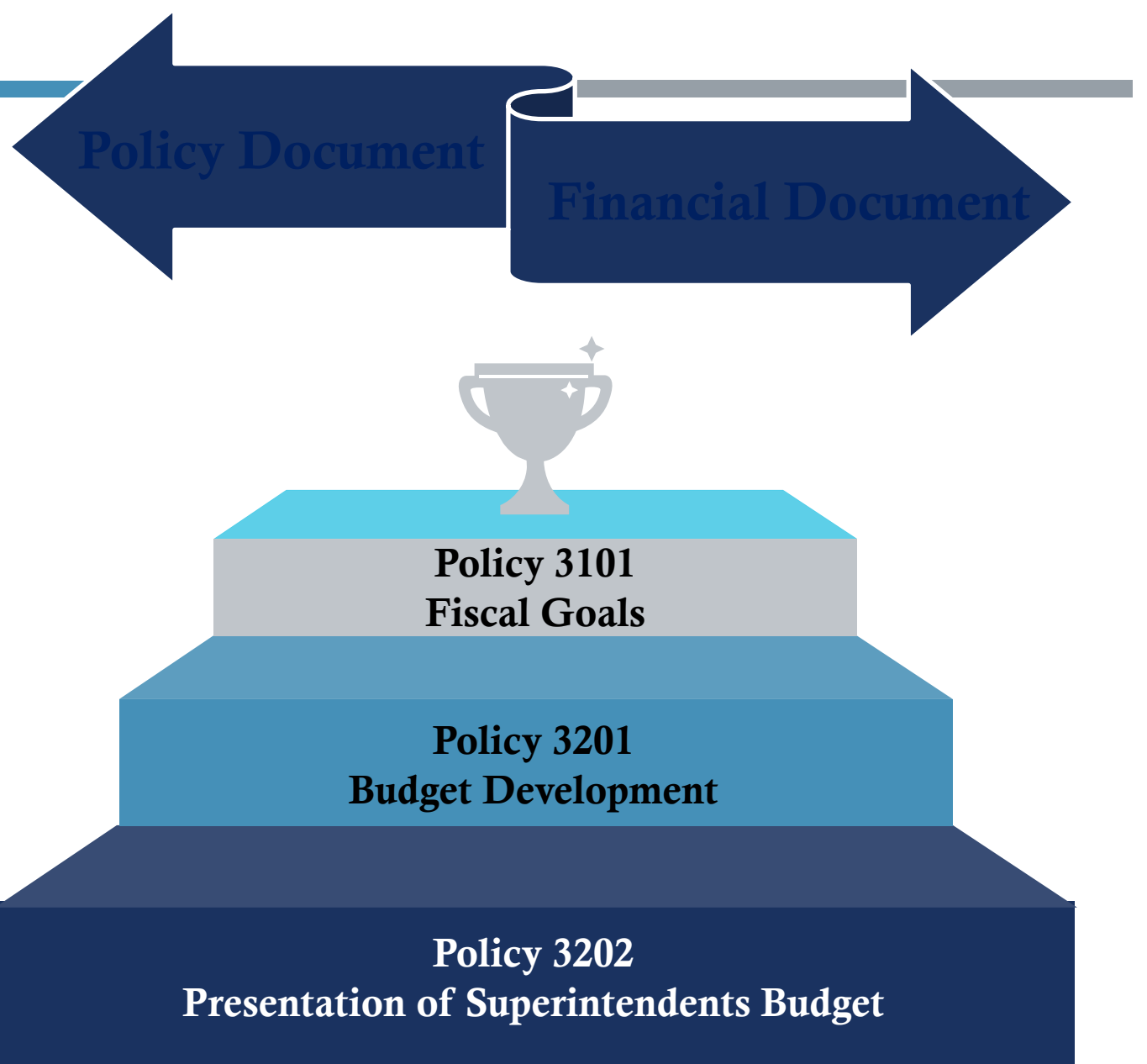
## 5. TOWN MEETING APPROVAL

School System Budget Approved by Appropriating Authority

## 6. IMPLEMENTATION

Budget Implemented and Monitored

# WESTFORD PUBLIC SCHOOLS BUDGET POLICY



# SCHOOL BUDGET AND PRIORITIES DRIVERS

MANDATED  
(STATE &  
FEDERAL)

ENROLLMENT &  
STUDENT  
DEMOGRAPHICS

CLASS SIZE  
COMMITMENTS

COLLECTIVE  
BARGAINING  
OBLIGATIONS

SPECIAL  
EDUCATION

STUDENT  
PERFORMANCE

SAFETY &  
SECURITY

STUDENT  
SUPPORT

SOCIAL &  
EMOTIONAL  
WELL-BEING

TRANSPORTATION

FACILITY &  
CAPITAL NEEDS

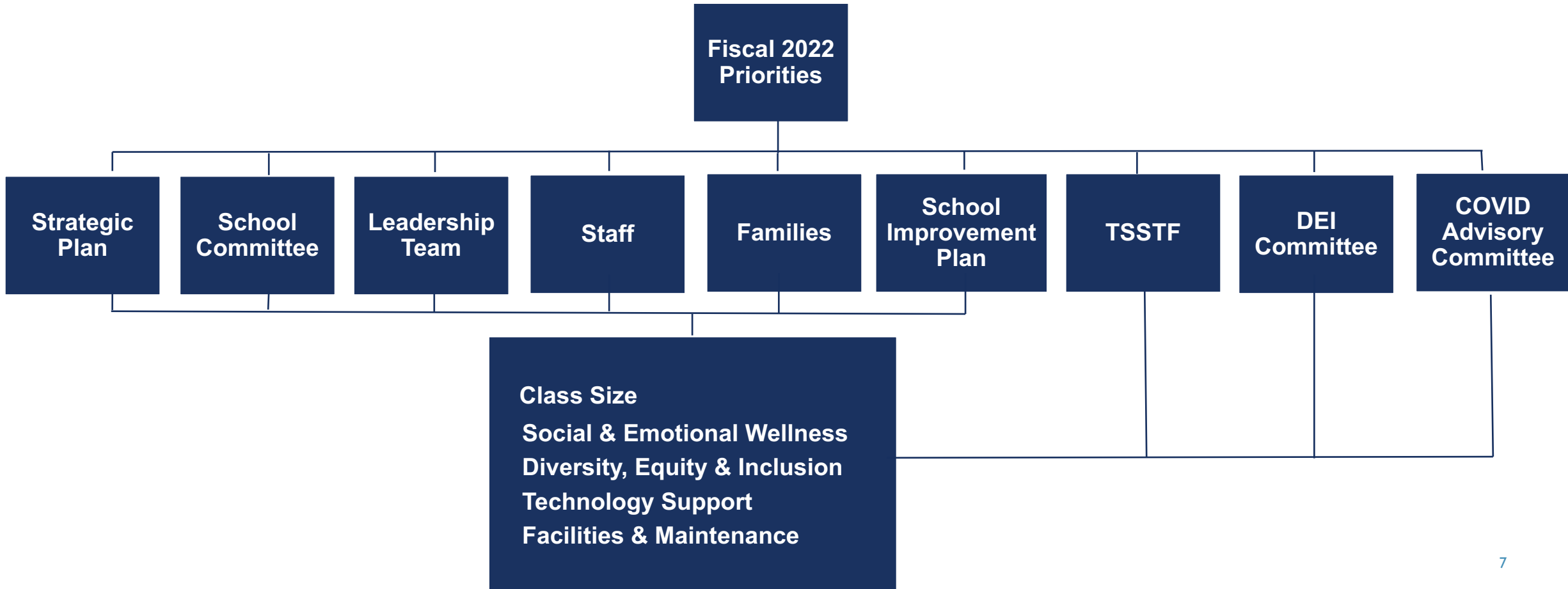
ACADEMIC  
PROGRAMS

CO-CURRICULAR  
PROGRAMS &  
ATHLETICS

TECHNOLOGY

# STAKEHOLDER INPUT IN ASSESSING PRIORITIES

## STAKEHOLDER ENGAGEMENT & OUTCOMES





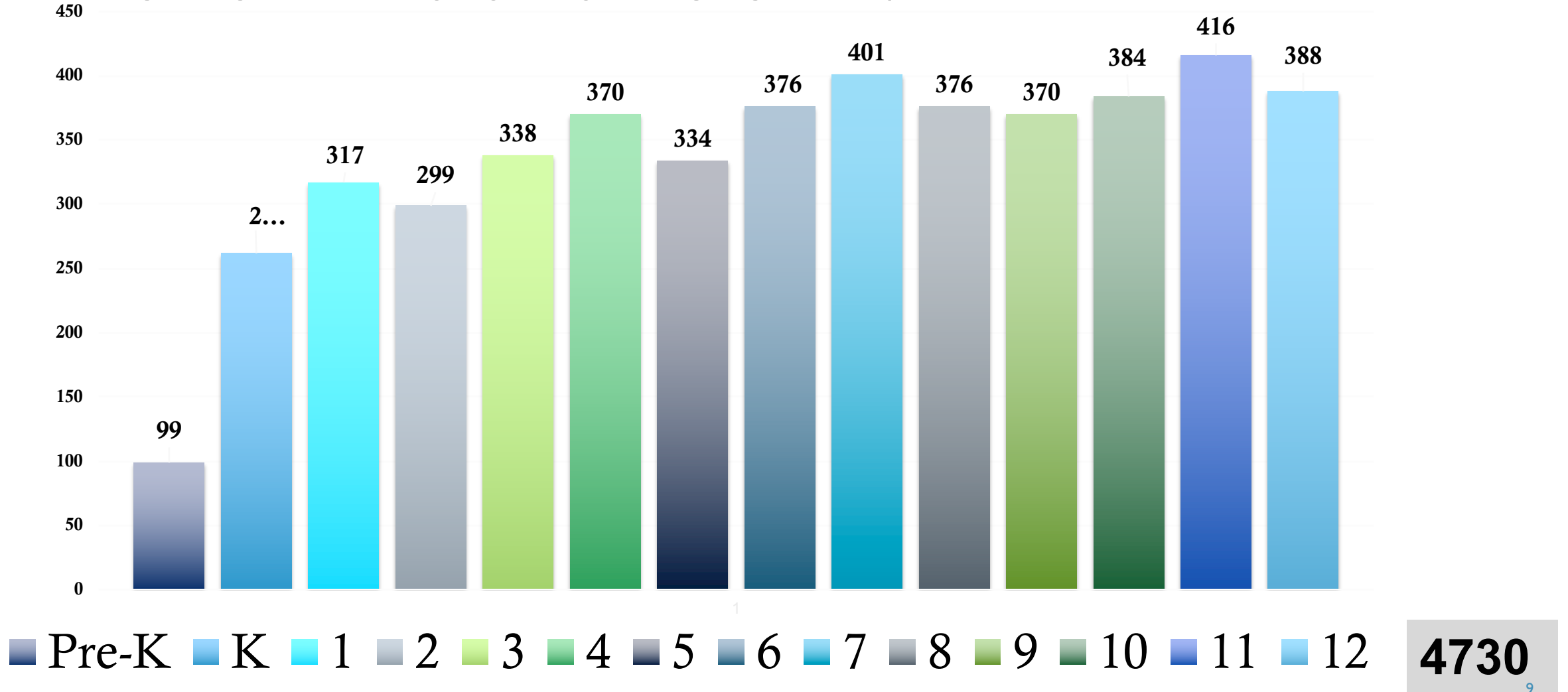
# LOOKING INSIDE OUR CLASSROOMS

- NUMBER OF STUDENTS
- ACADEMIC NEEDS
- SOCIAL EMOTIONAL NEEDS
- DIVERSITY, EQUITY & INCLUSION
- HEALTH & SAFETY

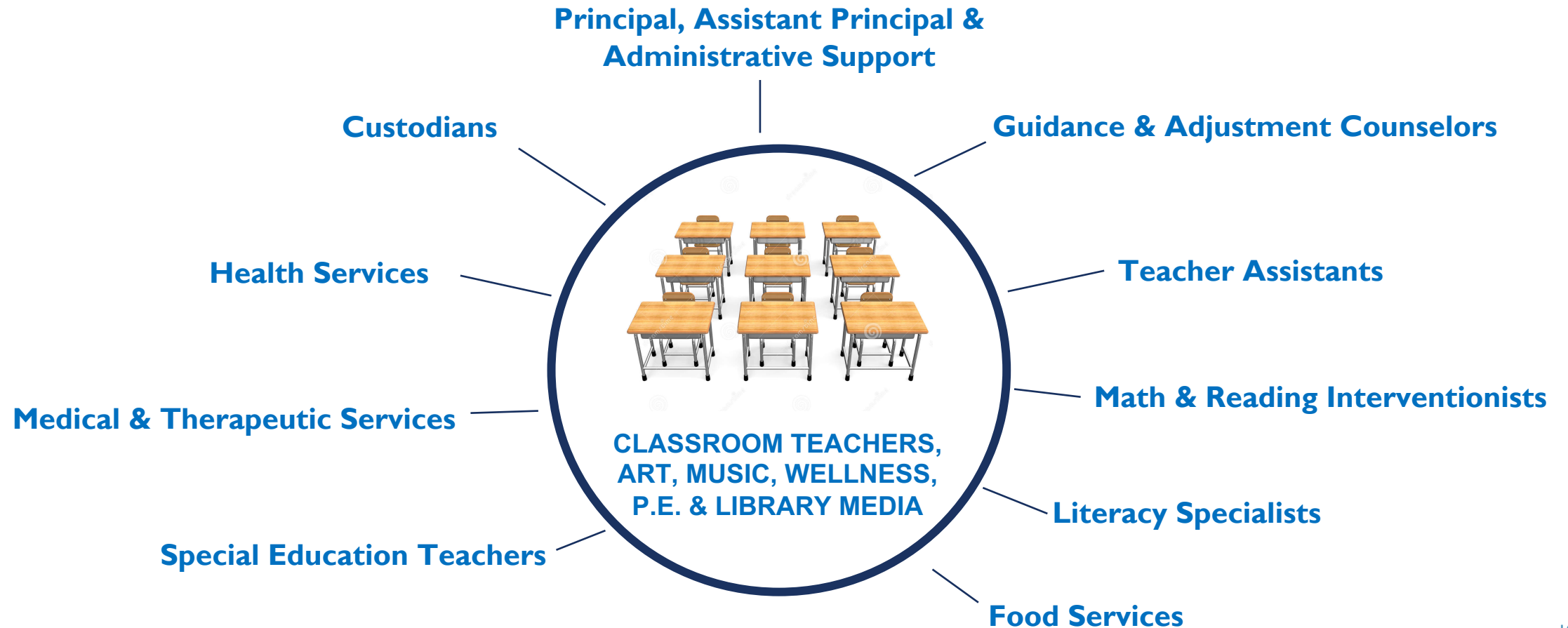


# FY22 ENROLLMENT PROJECTIONS

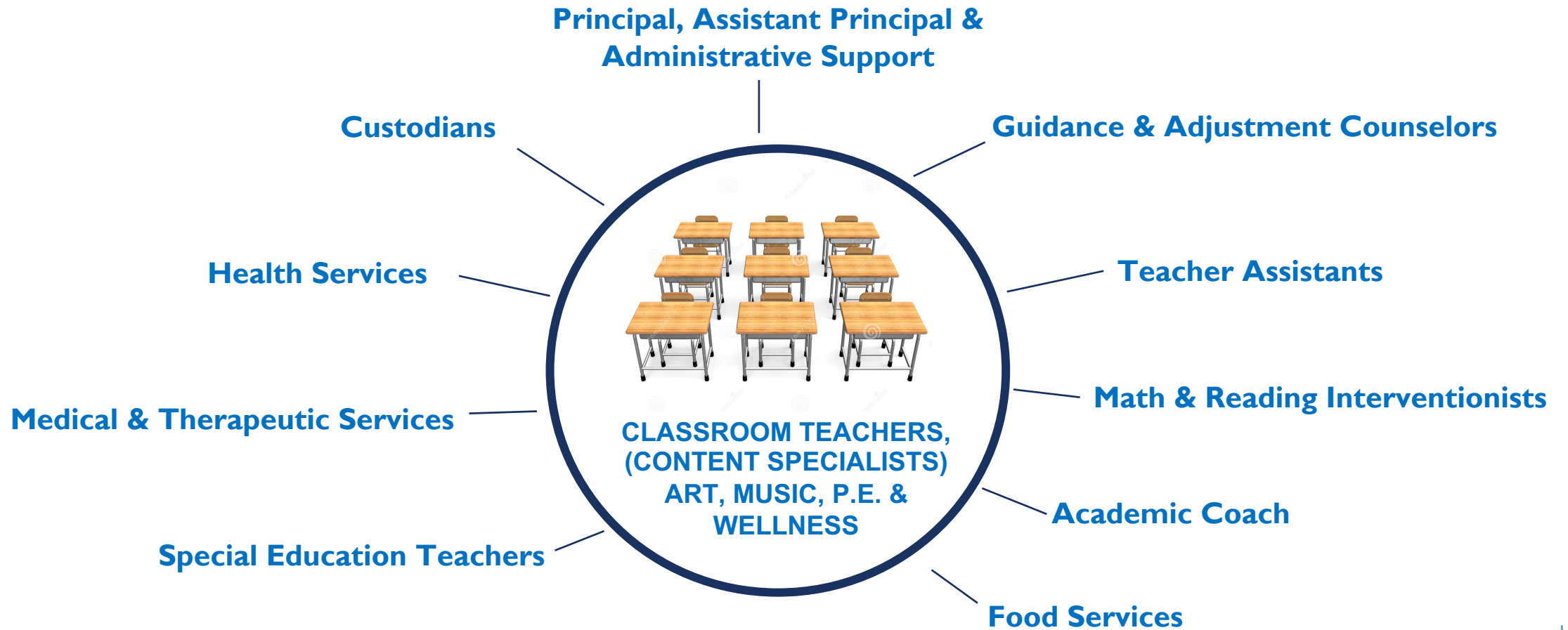
## ONE OF THE FIRST STEPS IN BUDGET DEVELOPMENT



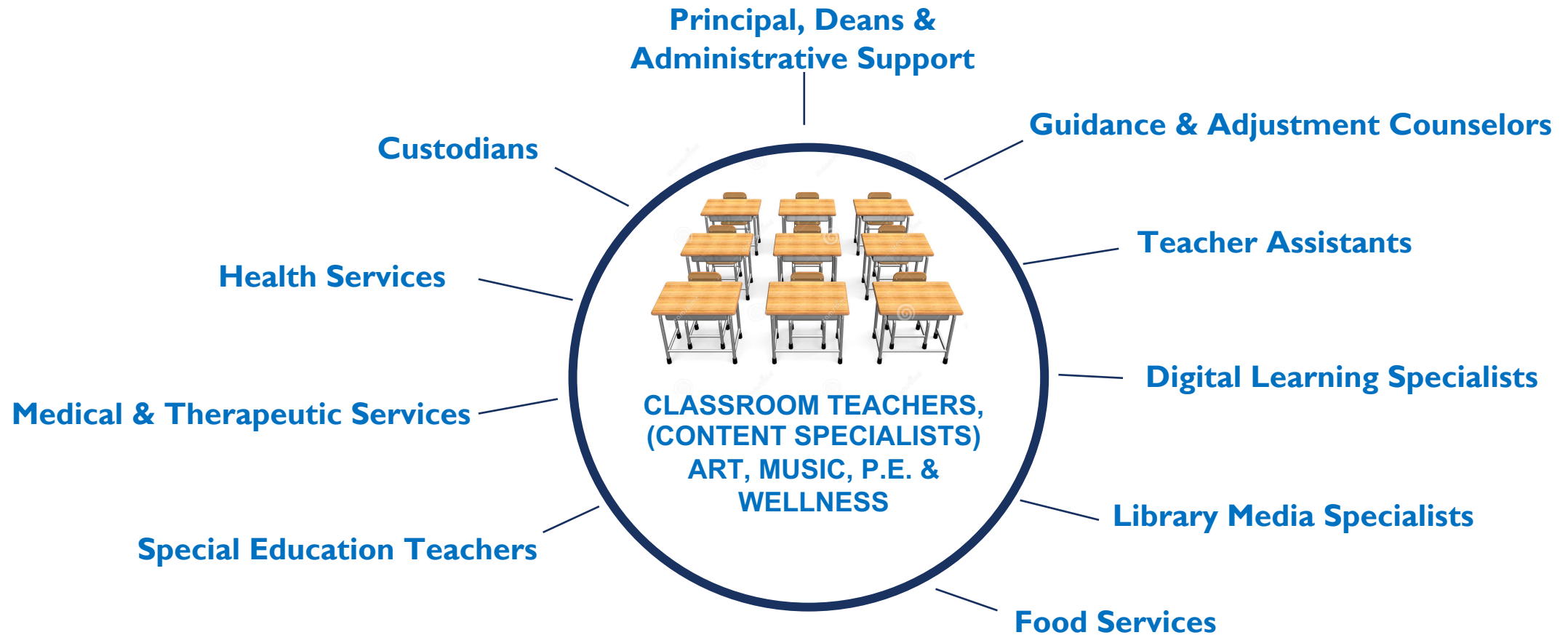
# TYPICAL WESTFORD ELEMENTARY SCHOOL SERVICES



# TYPICAL WESTFORD MIDDLE SCHOOL SERVICES



# TYPICAL WESTFORD ACADEMY SCHOOL SERVICES



# ENROLLMENT & STAFFING

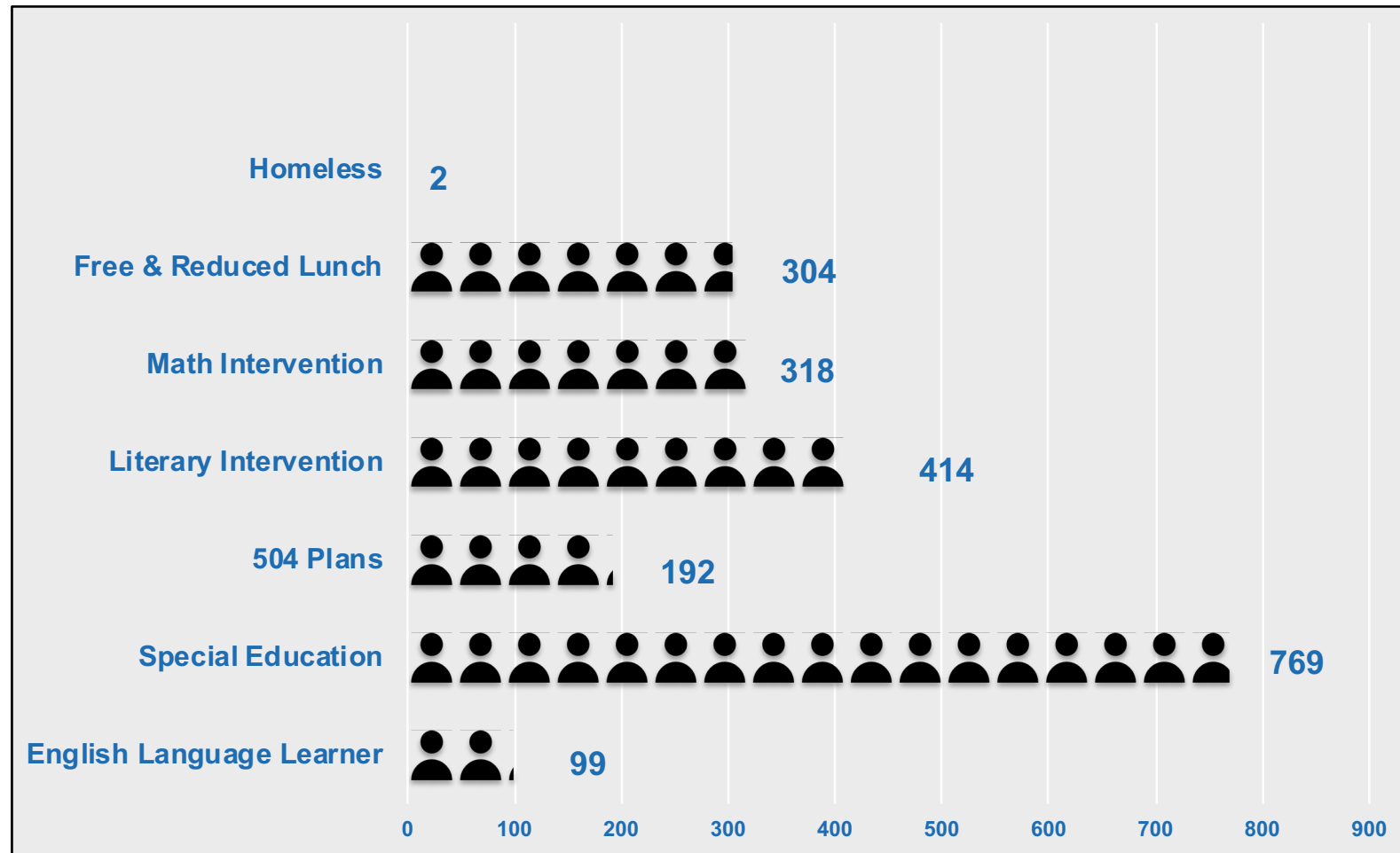
ENROLLMENT CHANGES MAY RESULT IN A DECLINE OR INCREASE IN STAFF.

IS THERE A DIRECT RELATIONSHIP BETWEEN ENROLLMENT CHANGES & STAFFING?

THE NEEDS OF STUDENTS ALSO IMPACT STAFFING LEVELS EVEN IF ENROLLMENT IS DECLINING.

EXAMPLE:      SPECIAL EDUCATION SUPPORT STAFF  
                    ENGLISH LANGUAGE LEARNERS STAFF  
                    SOCIAL EMOTIONAL STAFF

# SUPPORTING WESTFORD STUDENTS



# STAFFING CHANGES AND COST AVOIDANCE

HIRING A TEACHER ASSISTANT TO ADDRESS THE INDIVIDUAL EDUCATIONAL PLAN NEEDS OF A CHILD CAN RESULT IN SIGNIFICANT COST SAVINGS!

COST OF A TEACHER ASSISTANT

\$25,000

COST OF OUTSIDE PLACEMENT

\$40,000 - \$100,000

**\$15,000 - \$75,000**

**SAVINGS**

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# STATE ACCOUNT CODE REQUIREMENTS

**FUND DEPARTMENT**

**BUDGET CONTROL**

**\* DESE FUNCTION**

**LOCATION**

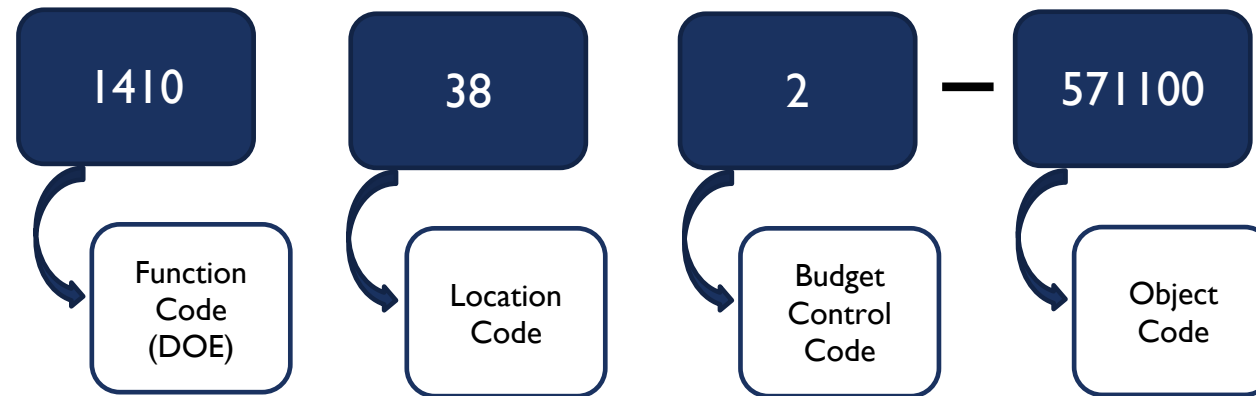
**PROGRAM**

**\* OBJECT**

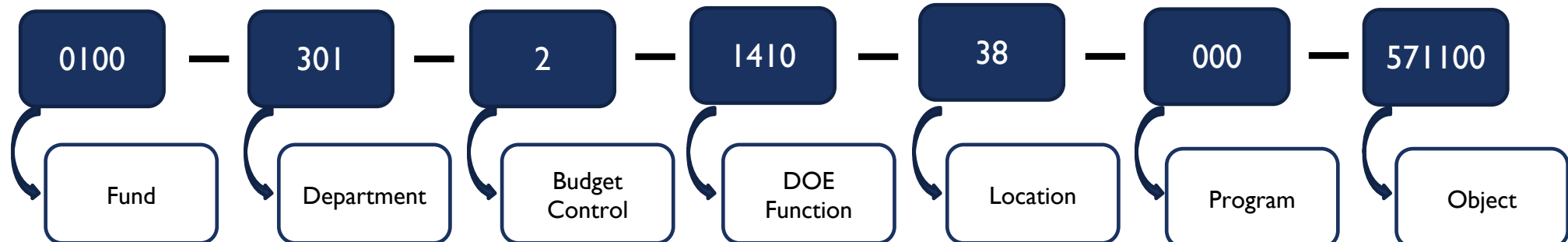


# EACH SCHOOL ACCOUNT HAS A STATE ACCOUNT CODE

## SHORT CODE EXAMPLE



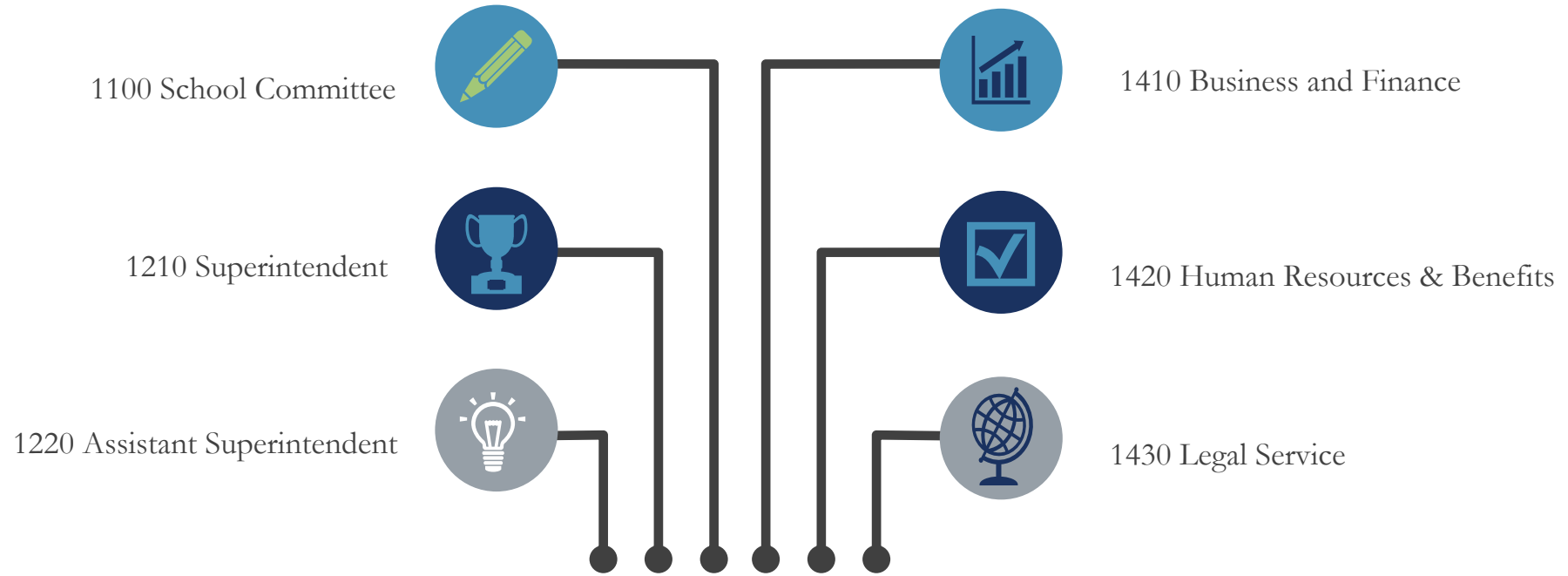
## LONG CODE EXAMPLE



## BUDGET ACCOUNT CODES

0100-302-2-2430-22-335-000-553090-	GENL SUPP,SCIENCE,STONY
0100-302-2-2430-22-336-000-553090-	GENL SUPP,SOC STUD,STONY
0100-302-2-2430-22-337-000-553090-	GENL SUPP,FOR LANG,STONY
0100-302-2-2430-22-339-000-553090-	GENL SUPP,ALT ED,STONY
0100-302-2-2430-22-340-000-553090-	GENL SUPP,ENGINEERING,STONY
0100-302-2-2430-22-341-000-553090-	GENL SUPP,THEATER ARTS,STONY
0100-302-2-2430-22-342-000-553090-	GENL SUPP,HEALTH,STONY

# DESE Function 1000's - Administration



# DESE Function 2000's - Instruction



**2110 Director of Student Support & Special Education,**  
Director of Digital Learning, Curriculum Directors, Department Heads,  
O.O.D. Liaison, Designee, Expenses



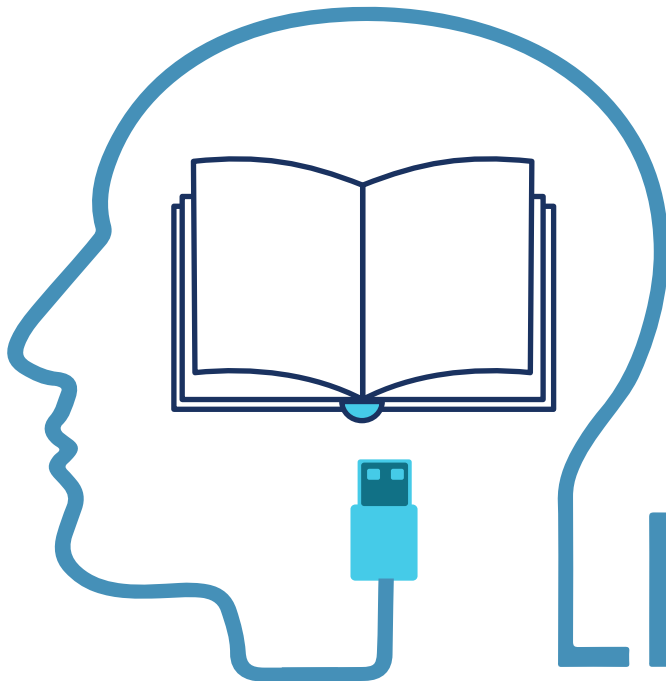
**2210 School Leadership**  
Principals, Designee, Office Staff, supplies, expenses



**2250 Non-Instructional Building Technology**  
All administrative technology costs related to running the  
Westford Public Schools



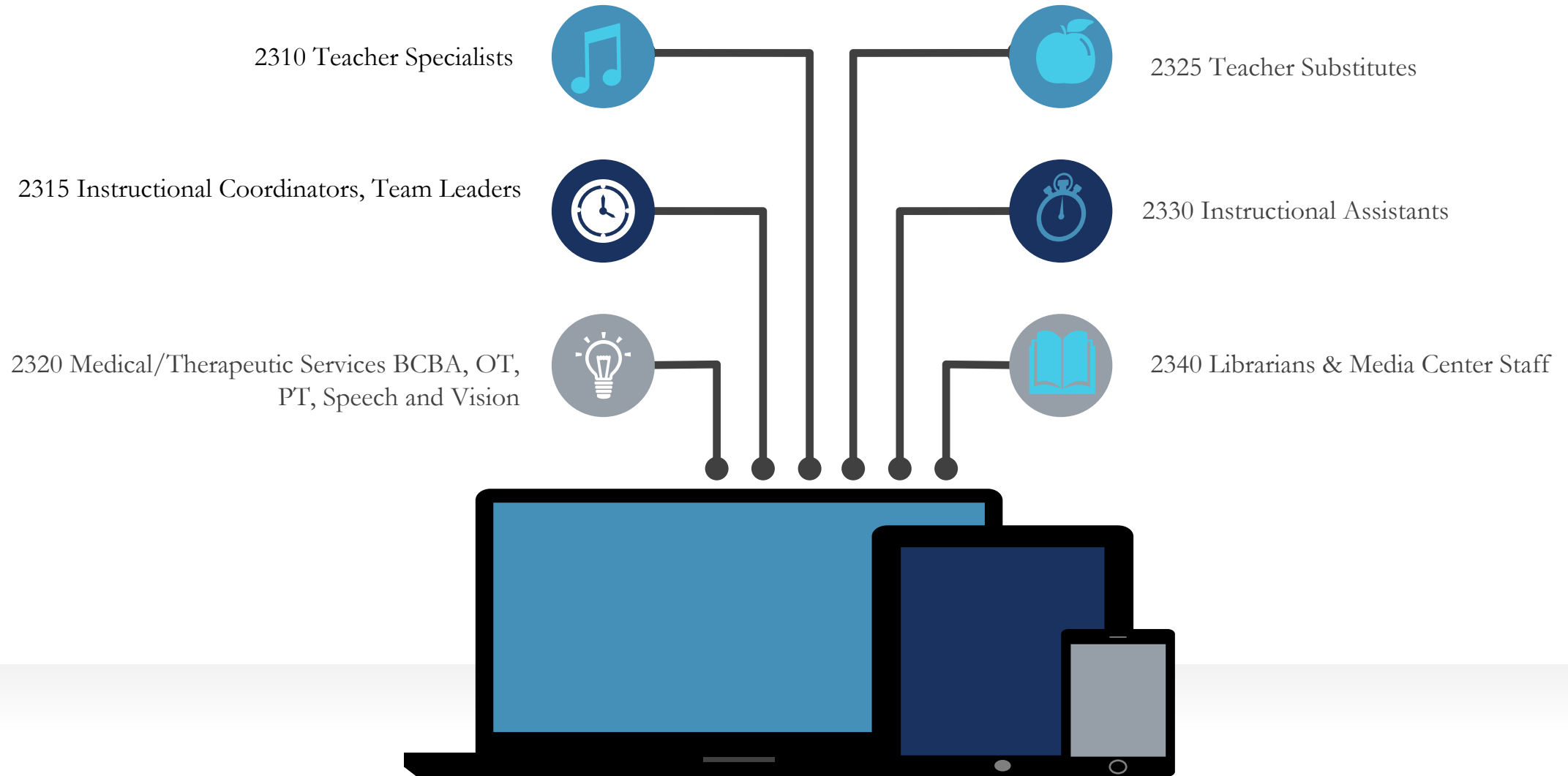
**2305 Teachers**  
Salaries of certified teachers, including all in-service days; as  
well as stipends paid to teachers that relate to providing  
instruction



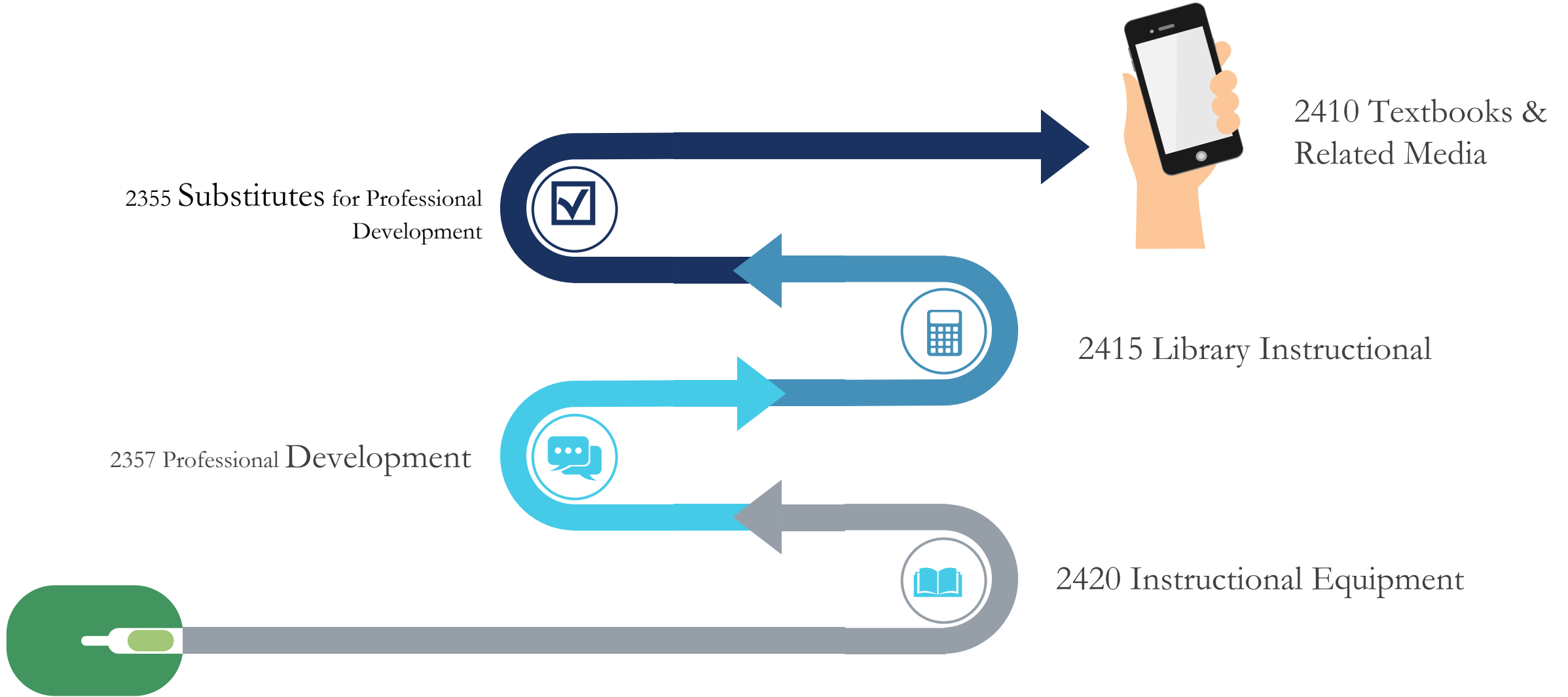
# LEARNING



# DESE Function 2000's - Instruction



# DESE Function 2000's - Instruction



# DESE Function 3000's

## Pupil Services

### 3100 Parent Liaison

Attendance & Parent Liaison Services

### 3200 Medical/Health Services

expenditures for Medical/Health Services including, school physicians, school nurses, & school medical supplies.



### 3300 Transportation Services

expenditures for Pupil Transportation Services. Transportation Manager, Salaries, Van Drivers, Vehicle Maintenance, Insurance



### 3400 Food Services

Expenditures for Food Services, Food Service Director, Salaries, Food & Supplies



### 3510 Athletics

Salaries, Coaches, Trainers, Contract Services, Transportation, Uniforms, Supplies & Materials, Rental Fees, Dues

### 3520 Other Student Activities

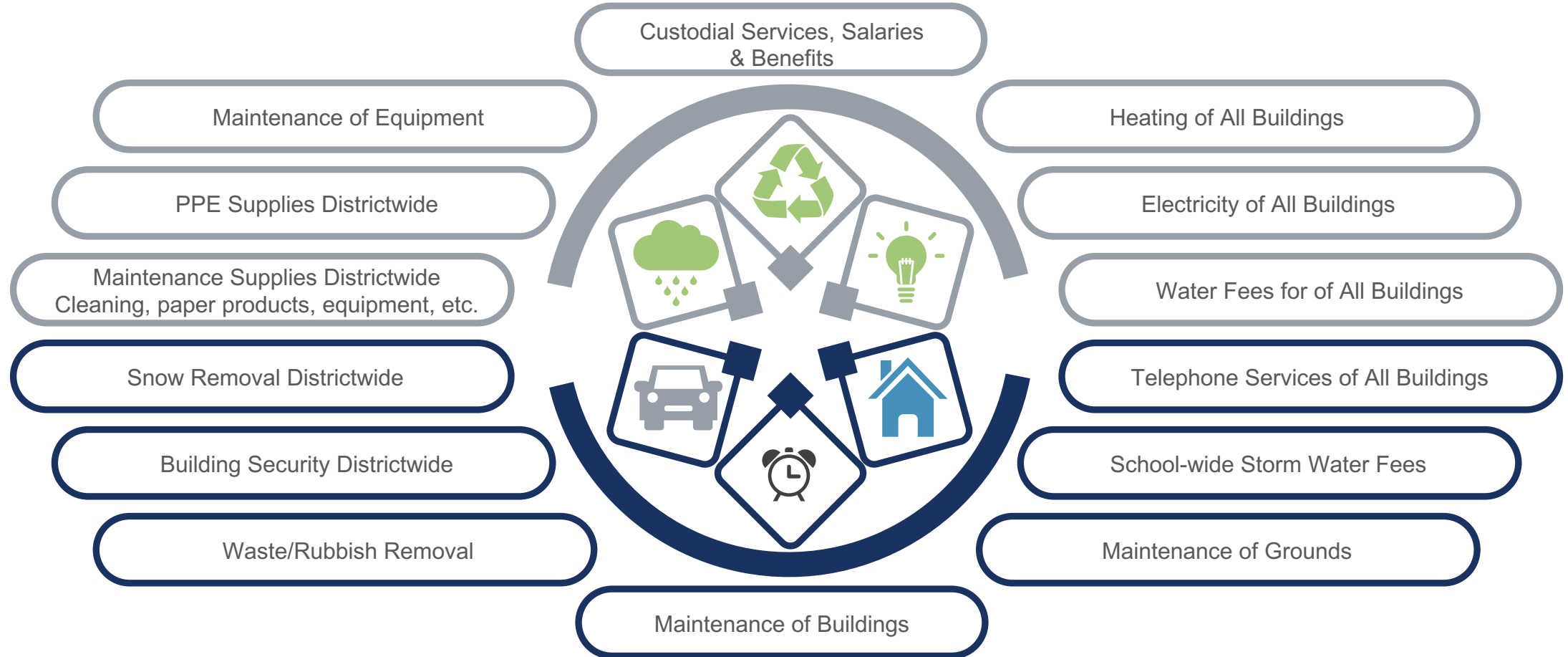
Salaries, Music Director, Drama Coaches, Extra-curricular, Printing, Supplies & Materials

### 3600 School Security

Salaries & Expenses For School Resource Officers, Hall Monitors, & Security Personnel.

# DESE Function 4000's

## Operations and Maintenance





# DESE Function 5000's

## Benefits & Fixed Charges



**5150 Employee Separation Costs**

Retirement, insurance programs, rental of land and buildings, and other recurring items, which are not generally provided for under another function.

Expenditures including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.



**5300 Rental of Lease Equipment**

Annual operating lease/rental costs



**5260 Other Non-Employee Insurance**

Insurance premiums for property, fire, liability, fidelity bonds

# DESE Function 6000's Community Services

Function Code 6200  
Civic Activities



- Advisory Council Meetings
- Translation Services
- Citizen Meetings
- Public Forums

# DESE Function 9000's

## Tuitions

Payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.



9100  
Tuition to Mass. Schools



9300  
Tuition to Non-Public Schools.

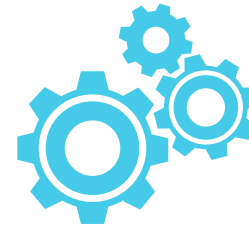


9400  
Tuition to Collaboratives

# Technology & Technology Infrastructure



Technology is spread out across several DESE Function Codes. Function Code 1450, 4400, 4450 relate to Software and Infrastructure Districtwide.



## DESE Function Code 1450 Information Technology

expenses related to running the district, including computers, printers, copiers, and software (data systems, MIS)

## DESE Function Code 4400 Networking & Telecom

expenses related to maintaining & supporting district technology infrastructure, including systems, servers, & related software. Includes salaries for district staff who provide maintenance & user support

## DESE Function Code 4450 Technology Maintenance

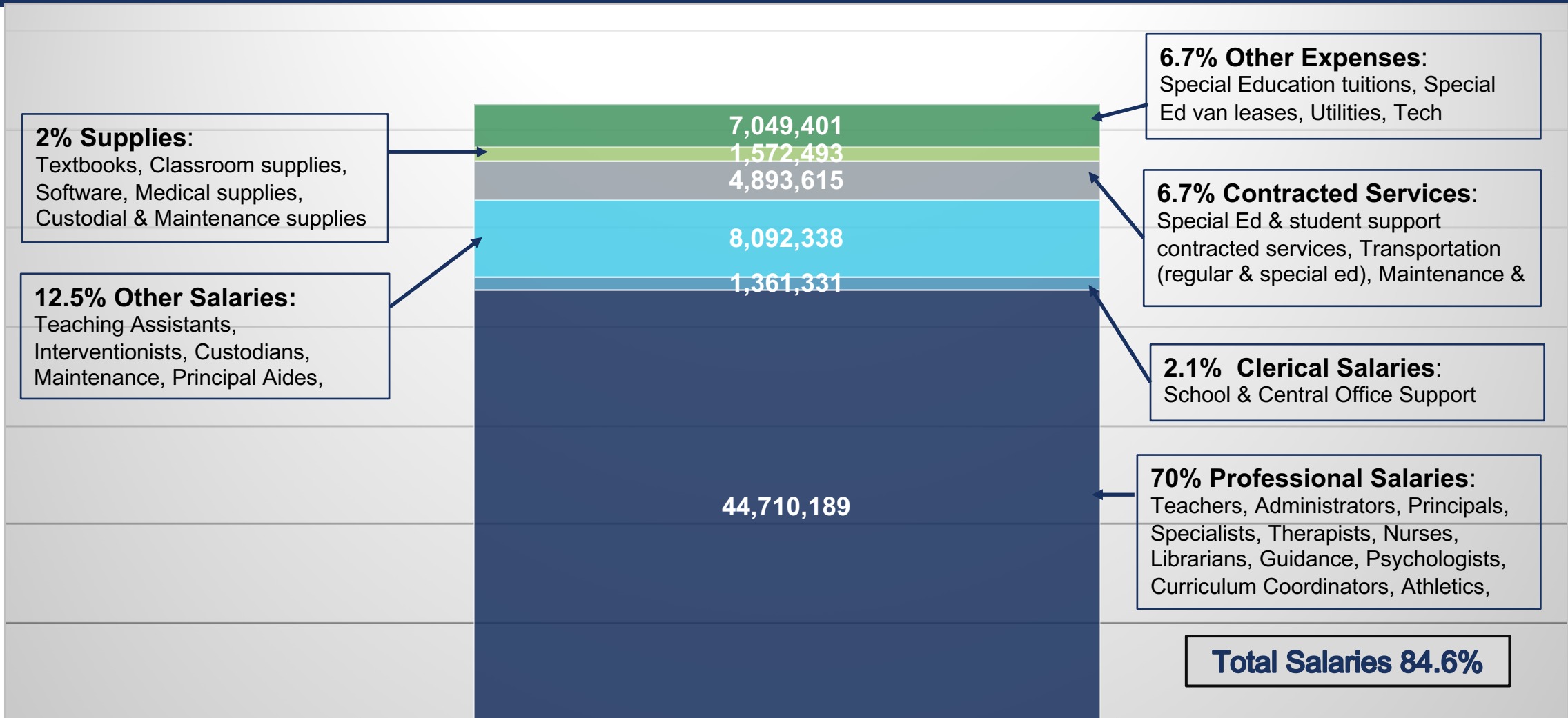
expenses related to contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure



REFER TO  
SUPT. BUDGET PAGES (2)

# BUDGET BREAKDOWN BY OBJECT \$67,679,366

## WPS FY22 Preliminary Budget - Expenditure Breakout - General Fund



# BUDGET STAFFING & SERVICES BY OBJECT CATEGORY\*

## Professional Salaries

- Superintendent
- Assistant Superintendent
- Director of School Finance
- Director of Pupil Services
- Director of Digital Learning
- HR Coordinator & Comp. Reserve
- Network Mgr. & Dir. of Student Info.
- Curriculum Coordinators
- Principals & Assistant Principals
- Classroom Teachers
- Teacher Specialists
- Literacy Specialists
- Special Educ. Team Leader
- Speech Therapists
- Occupational Therapists
- Library/Media Specialists
- School Nurses
- Guidance Counselors
- School Psychologists
- Athletic Director
- Athletic Trainer
- Athletic Coaches (stipends)
- Co-Curricular Activity (stipends)
- School Resource Officer
- Facilities Director (town/school)

\* A component of the Massachusetts School System Chart of Accounts

# BUDGET STAFFING & SERVICES BY OBJECT CATEGORY\*

## Clerical Salaries

- Central Office Support Staff:
  - Superintendent
  - Assistant Superintendent
  - Director of School Finance
  - Director of Pupil Services
  - Human Resources Coordinator
  - Accounting Dept.
  - Facilities (town & school)

- School Office Support Staff
  - School Offices
  - Guidance
  - Athletic



# BUDGET STAFFING & SERVICES BY OBJECT CATEGORY\*

## Other Salaries

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

# BUDGET STAFFING & SERVICES BY OBJECT CATEGORY\*

## Contract 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
- Copier Leases

# BUDGET STAFFING & SERVICES BY OBJECT CATEGORY\*

## Supplies

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

# BUDGET STAFFING & SERVICES BY OBJECT CATEGORY\*

## Other Expenses

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

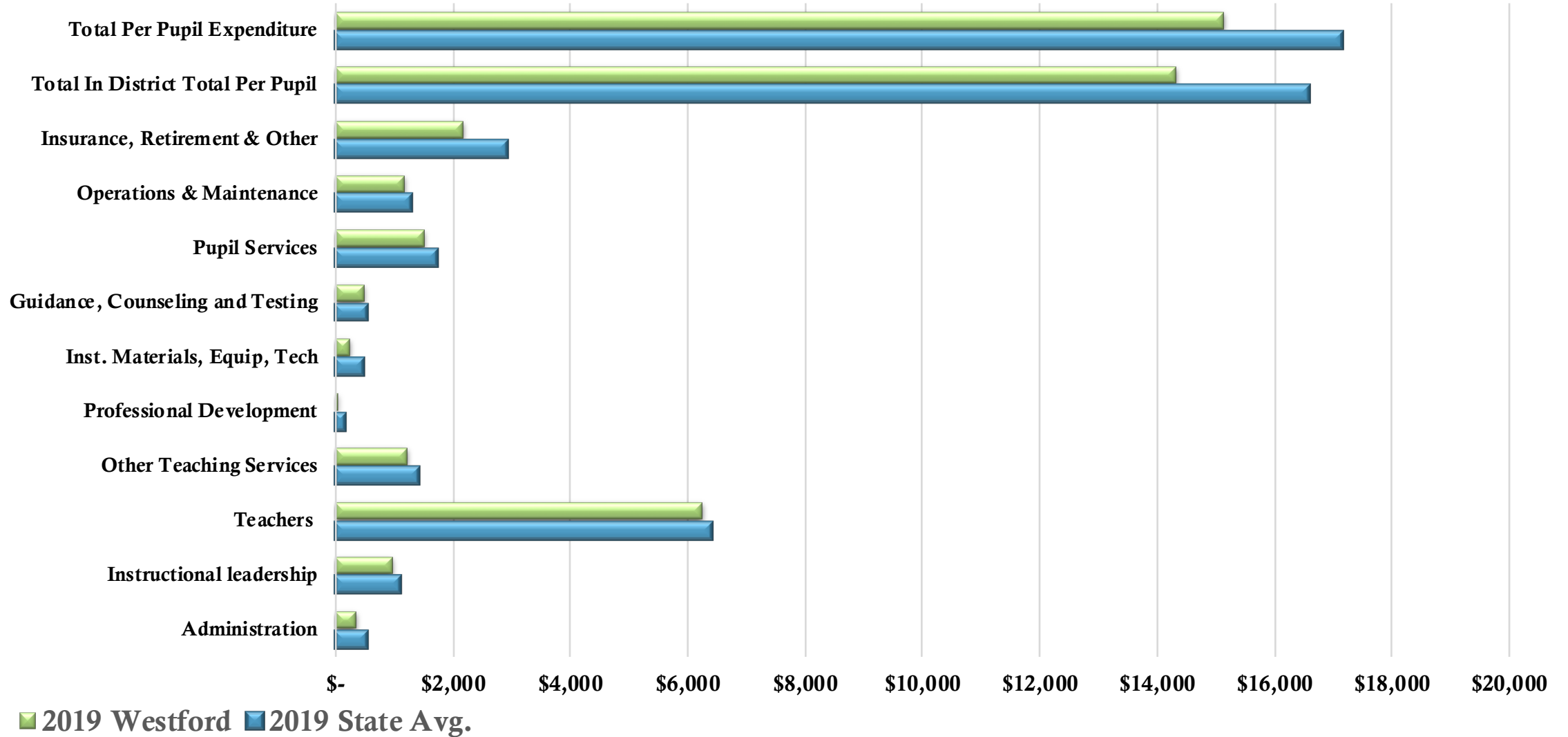
# PROPOSED FEES FOR FY2022

	Proposed FY22	Comments
Regular Education Bus Transportation	\$350	per year, family cap of \$850
Westford Academy Parking	\$200	per year
Athletic Fee - Westford Academy	\$325	per sport, no cap
Athletic Fee - Middle Schools	\$275	per sport, no cap
Grades 9-12 Co-Curricular Activity Fee	\$100	per year, not per activity
Grades 6-8 Co-Curricular Activity Fee	\$80	per year, not per activity
Grades 3-5 Instrumental Music Program	\$290	per year, per student
Elementary Early Arrival Option	\$500	per year, per student
Late Bus Transportation	\$50	per year, for students without a bus pass

# BENCHMARKING OUR EXPENDITURES

## Per Pupil Expenditure Summary FY2019

Excludes Out of District Expenditures



# FUNDING SOURCES INCLUDED IN PER PUPIL EXPENDITURE CALCULATION

SCHOOL COMMITTEE APPROPRIATION

MUNICIPAL APPROPRIATIONS OUTSIDE THE SCHOOL COMMITTEE BUDGET THAT AFFECT SCHOOLS

FEDERAL GRANTS

STATE GRANTS

CIRCUIT BREAKER FUNDS

PRIVATE GRANTS & GIFTS

SCHOOL CHOICE & OTHER TUITION REVOLVING FUNDS

ATHLETIC FUNDS

SCHOOL LUNCH FUNDS

OTHER LOCAL RECEIPTS

# EXPENDITURES INCLUDED IN PER PUPIL CALCULATION

ADMINISTRATION

INSTRUCTIONAL LEADERSHIP

TEACHERS

OTHER TEACHER SERVICES

PROFESSIONAL DEVELOPMENT

INSTRUCTIONAL MATERIALS, EQUIPMENT & TECHNOLOGY

GUIDANCE, COUNSELING AND TESTING

PUPIL SERVICES (Including General & Special Education Transportation)

OPERATION & MAINTENANCE

INSURANCE, RETIREMENT PROGRAMS AND OTHERS

OUT OF DISTRICT EXPENDITURES





REFER TO  
DESE PER PUPIL EXPENDITURE SUMMARY