

Superintendent's FY25 Budget Proposal to School Committee

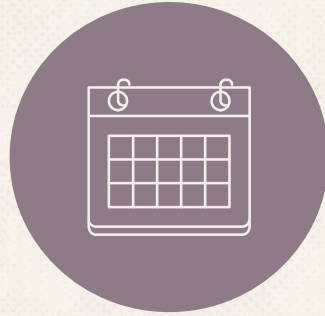
12/4/23



• PRESENTATION OUTLINE •

- ✓ FY25 Budget Timeline
- ✓ Budget Development
- ✓ Budget Overview
- ✓ Projected Enrollment

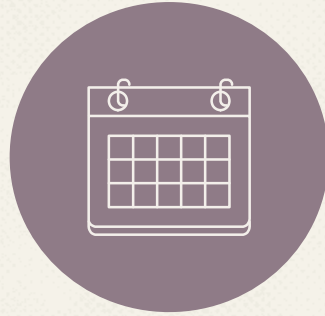
- ✓ Adjustments from FY24
- ✓ Main Revenue & Expenses
- ✓ Additional Adjustments needed to remain within the Proposition 2 ½ constraints



- **FY 25 Budget Timeline**

FY25 BUDGET TIMELINE

Dec. 4	Superintendent's FY25 Budget Presentation
Dec. 12	Town Manager FY25 Budget Presentation to Select Board
Dec. 18 and Jan. 2	School Committee Budget Deliberations/ Public Hearing
Jan.16	School Committee FY25 Budget Vote (tentative)
Jan. 18	Meeting w/School Committee, Finance Committee & Select Board <i>(2/1 follow-up)</i>
Mar. 23	Annual Town Meeting
May 7	Townwide election/ballot question



- FY25 Budget Development

FY25 Budget Process

- Spring 2023 the Town of Westford Budget Task Force (TOW BTF) was established
 - Public meetings throughout the summer
 - Progress presented at Town Strategic Planning Retreat
 - Final report presented at a Tri-Board meeting (Select Board, School Committee, and Finance Committee) on October 18, 2023
 - Reports and meeting minutes available on website: <https://westfordma.gov/1582/Budget-Task-Force>
- Evaluated district-wide enrollment numbers
- Met with and discussed needs with leadership team
- Developed two different scenarios
 - First scenario reflects needs to maintain level services
 - Second scenario reflects reductions necessary to meet a budget within the Proposition 2 ½ constraints
- Multiple meetings with Town Manager & Director of Finance

FY25 Budget Challenges

- Special Education Tuitions
 - The Operational Services Division (OSD) approved special education private school tuition rates to increase by 14% in FY24.
 - Normal increases have historically been around 3.3%.
 - We are absorbing the 14% increase in FY24 with plans to use our Special Education Stabilization Fund or School Choice Fund, but this expense needs to be built into future budgets
 - The estimated cost to be included in the FY25 budget is \$1,204,850
- Data reflected that many of our employee contracts were not keeping pace competitively with our comparable districts. The projected FY25 increase to ensure competitive pay in WPS contracts is \$3,326,392
- Bus Contract
 - Based on proposals received in other towns, we are projecting at least an 11% increase in FY25 which is estimated to be an additional \$444,000



- Budget Overview

BUDGET OVERVIEW

	General Fund Operating Budget	Increase from previous fiscal year
FY24 Budget	\$65,889,564	\$2,531,083 <i>2.89% increase</i>
FY25 Projection as reflected in TOW Budget Task Force report	\$71,279,331	\$5,389,766 <i>8.18% increase</i>
Recommended FY25 Needs Request	\$70,505,124	\$4,615,559 <i>7% increase</i>



- **Projected Enrollment**

E L E M E N T A R Y

School	Grade-Level	23-24 Roll-Over	Enrollment a/o 11/20	Projected FY25 Enrollment	Sections	Sections 11/20	Projected Sections FY25	Avg Class Size	Avg Class Size 11/20	Projected Avg Class Size	FTE Change
Nabnasset	PK	32	29		2	2	2	16.00	14.50	0.00	
	K	85	96		5	5	5	17.00	19.20	0.00	
	Gr. 1	107	105	96	5	5	5	21.40	21.00	19.20	
	Gr. 2	103	104	105	5	5	5	20.60	20.80	21.00	
Miller	PK	43	35		4	4	4	10.75	8.75	0.00	
	K	80	77		4	4	4	20.00	19.25	0.00	
	Gr. 1	82	85	77	4	4	4	20.50	21.25	19.25	
	Gr. 2	97	97	85	5	5	4	19.40	19.40	21.25	-1
Robinson	PK	27	32		2	2	2	13.50	16.00	0.00	
	K	94	102		5	5	5	18.80	20.40	0.00	
	Gr. 1	106	121	102	5	6	5	21.20	20.17	20.40	-1
	Gr. 2	111	112	121	6	6	6	18.50	18.67	20.17	
FY23 GRADES 3-5											
Abbot	Gr. 3	138	141	104	8	8	6	17.25	17.63	17.33	-2
	Gr. 4	119	120	141	6	6	7	19.83	20.00	20.14	1
	Gr. 5	119	120	120	6	6	6	19.83	20.00	20.00	
Day	Gr. 3	81	87	97	4	4	5	20.25	21.75	19.40	1
	Gr. 4	104	107	87	5	5	4	20.80	21.40	21.75	-1
	Gr. 5	104	105	107	5	5	5	20.80	21.00	21.40	
Crisafulli	Gr. 3	106	112	112	5	5	5	21.20	22.40	22.40	
	Gr. 4	104	111	112	5	5	5	20.80	22.20	22.40	
	Gr. 5	119	129	110	6	6	5	19.83	21.50	22.00	-1
Net FTE Change:											-4

School	Grade-Level	23-24 Roll-Over	Enrollment a/o 11/20	Projected FY25 Enrollment	Sections	Sections 11/20	Projected Sections FY25	Avg Class Size	Avg Class Size 11/20	Projected Avg Class Size	FTE Change
Blanch	Gr 6	178	180	182	8	8	8	22.25	22.50	22.75	
	Gr 7	178	177	180	8	8	8	22.25	22.13	22.50	
	Gr 8	182	188	177	8	8	8	22.75	23.50	22.13	
	TOTAL	538									
SB (puts 3 current gr. 5 OR kids from Day at SB)	Gr 6	177	188	174	8	8	8	22.125	23.50	21.75	
	Gr 7	166	177	188	8	8	8	20.75	22.13	23.50	
	Gr 8	232	236	177	10	10	8	23.2	23.60	22.13	-2
	TOTAL	575									
WA	Gr 9	393	370	424							
	Gr 10	353	345	370							- 2.2 FTE
	Gr 11	373	372	345							
	Gr 12	377	378	372							
	TOTAL	1496									



- Adjustments

FY25 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
Reductions based on current needs		
Decrease 2.0 FTE at middle school level	\$133,794	Enrollment adjustment at Stony Brook Middle School
Decrease 2.2 FTE at Westford Academy	\$147,173	Enrollment adjustment at Westford Academy .8 World Languages .2 HSS .6 VPA .6 ELA
Decrease 4.0 FTE at elementary level	\$267,588	Enrollment adjustment at Miller, Robinson, Crisafulli and Abbot

FY25 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
Reductions based on current needs		
Eliminate in-district transportation	\$227,170	All special education transportation will be outsourced
Eliminate Data Specialist Position, 1.0FTE	\$63,000	Merge Central Office responsibilities
Total Reductions	\$838,725	

FY25 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
Additions based on current needs		
Post graduate programming at Westford Academy	\$227,449	Provide special education services to students 18-22 years old. 3.4 FTEs will include a special education teacher, 2 job coaches and administrative support
Add 1.0 FTE ESL Teacher	\$66,897	Meet increasing ELL demands across grade levels (start date: 12/1/23)
Total Additions	\$294,346	

FY25 Other Considerations

- Includes an increase in School Choice offsets: from \$440K to \$460K (Transfer the special education tuition payment for one school choice student from General Fund to school choice account.)
- Includes an additional \$4,000 offset from Food Services revenue to support Business office salary
- Includes additional \$25,000 offset from activity fees to support activity stipends
- Includes additional \$15,000 offset from music fee revolving account to support music teachers' salaries
- Include an additional \$45,000 offset in the Bus Fee Revolving Account to cover transportation costs.
- Adjustments in subscription costs realize a decrease in projection by \$120,828?

FY25 Adjustments

- Total Reductions (\$838,725) + offsets (\$229,828) = **\$1,068,553**
- Total Additions = **\$294,346**
- Difference= **\$774,207** which is the balance between FY25 projected and FY25 needs



• Main Revenue & Expense Categories

• Main Revenue Categories •

Circuit Breaker: Represents partial reimbursement based on the previous year's allowable Spec. Ed. expenses. FY25 budgeted amount of \$2,644,360 will be used for district tuition.

Grants: Federal and State - Grant 240 is the district's largest entitlement grant and is restricted for special education needs. FY24 budgeted amount of \$820,000 is projected to be used for out of district tuitions.

Miscellaneous Revenue: Monies received for activities/services. Miscellaneous revenue projected for the use in FY25 budget include:

- School Choice - \$450,000
- Athletics/Activities/Music Fees - \$800,000
- Bus/Parking Fees - \$750,000
- PK/Early Arrival Fees - \$350,000

- Main Expense Categories •

- Salaries
- Operations/Facilities
- Special Education Out of District
- Transportation

• Main Expense: FY25 Salaries •

Overwhelmingly the largest portion of the budget: \$56,402,590 (approximately 80%)

Building & Ground Staff	\$2,475,122
Other (District/Building Admin, LPS, Certified OT & SLP Assistants, IT, Data Manager, Health Director, Athletic Trainer, etc.)	\$4,605,962
Secretarial Staff	\$1,410,645
Support Educational Staff (Teaching Assistants, Math/Reading Interventionists, Academic Coaches, etc.)	\$4,628,786
Teaching Staff (Teachers, Nurses, Counselors, Library Media Specialists, etc.)	\$43,282,075
GRAND TOTAL:	\$56,402,590

• Main Expense: FY25 Operations/Facilities •

Includes but not limited to the following:

- Custodial services
- Maintenance services
- Utility costs
- Upkeep of grounds

In addition to the district's 9 schools, responsibilities include Central Office, the Treatment plants at Abbot, Stony Brook, Blanchard and Westford Academy, and the Beacon Street Maintenance facility. In 2013, an MOU was signed between the School Committee, Select Board and the Board of Water Commissioners that maintenance of the treatment plants would be taken care of by the schools.

Unfortunately, this budget proposal still does not include increases to Preventative Maintenance (PM) which has been a long standing goal of the district to adequately fund.

Updated utility costs increases (\$292,239) contribute to the largest growth in this category.

BUDGETED TOTAL OPERATIONS/FACILITIES COSTS:

- | | |
|----------------------|-------------|
| • FY24 Budget Amount | \$4,981,183 |
| • FY25 Budget Amount | \$5,491,102 |

Main Expense: FY25 Spec Ed OOD Tuition

Out of District Tuition Costs supported by:

- General Fund
- Circuit Breaker (prior year reimbursement)
- Grant 240 (IDEA)

Types of Out of District Placements include:

- Private Day Schools - projected 33 students
- Private Residential - projected 7 students
- Other Public Schools - projected 1 student
- Member Collaborative (Valley) - projected 15 students
- Non-member Collaboratives - projected 3 students

FY25 Projected Total # of Students - 59

Total Out of District Tuition Costs:

- FY25 BUDGET AMOUNT: \$6,673,929
 - General Fund
\$3,209,569
 - Circuit Breaker
\$2,644,360
 - Grant 240 (IDEA)
\$ 820,000
- FY24 BUDGET AMOUNT: \$5,636,890
 - General Fund
\$2,413,119
 - Circuit Breaker
\$2,403,771
 - Grant 240 (IDEA)
\$ 820,000

• Main Expense: FY25 Transportation •

Comprised of:

- General Education Transportation through new required contract for FY25-FY27
 - Initial Bid price proposals for FY25 was a 12.13% increase vs 11% projection
- Special Education out of district transportation through separate contracted service
 - Out of District budgeted transportation costs for FY24 \$1,476,922.
 - Initial FY 25 projected \$1,704,092 includes the potential increase for renewing leased vehicles and COLA increases for drivers
 - The \$227,170 adjusted savings for transportation will be reflected in this category

BUDGETED TOTAL TRANSPORTATION COSTS:

- | | |
|------------------------|-------------|
| • FY24 Budgeted Amount | \$3,699,000 |
| • FY25 Budgeted Amount | \$4,403,420 |

BUDGET OVERVIEW

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- Additional Adjustments to remain within the Proposition 2 ½ constraints

Other Scenario

General Fund Operating Budget

**FY25 Budget within the Proposition
2 ½ constraints**

\$67,207,356

Recommended FY25 Needs Request

\$70,505,124

**Difference between budget
constraints vs needs request**

-\$3,297,768

FY25 ADJUSTMENTS

Service/Position

Cost

Rationale/Impact

Prop 2 ½ Constraints Adjustments

Eliminate 3.0 FTE
Literacy Specialists

\$200,691

Reduce K-2 literacy specialists from 6.0 FTE to 3.0 FTE

Reduce district-wide
administration (3.0 FTE)

\$350,00

Restructure instructional support leadership

- Eliminate Director of Equity, Curriculum & Instruction position
- Restructure K-5 Curriculum Coordinators for STEM and Humanities

Adjust intervention
model at elementary and
middle school levels

\$445,198

Eliminate RIs and MIs at elementary & middle school level.
Add Academic Coach at each elementary school

FY25 ADJUSTMENTS

Service/Position

Cost

Rationale/Impact

Prop 2 ½ Constraints Adjustments

Eliminate 2.0 FTE
reading teachers at
middle school

\$133,794

This would remove the General Education
reading elective at both middle schools

Reduce 11.4 FTE at
Westford Academy

\$762,625

Math 2.0 FTE
ELA 2.0 FTE
School Counselor 1.0 FTE
World Languages 1.2 FTE
HSS 1.4 FTE
Science 2.0 FTE
VPA .8 FTE
LMS 1.0 FTE
These reductions would impact both class sizes
and elective offerings

FY25 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
Prop 2 ½ Constraints Adjustments		
Additional Reduction of 4 elementary FTE teaching positions	\$267,588	3.0 FTE at Abbot and 1.0 FTE at Day
Total Reductions	\$2,159,896	

Final FY25 Adjustments Overview

- Total staff reductions to remain within the Proposition 2 ½ constraints = **\$2,159,896**
- Additional reduction in compensation reserve needed to meet identified targets for keeping pace with competitive pay = **\$1,032,317**
- Additional **\$50,000** offset from Integrated Preschool revolving account
- Eliminate **\$55,555** to fund contingency for 2.0 ESPs
- The above total to meet the difference between FY25 needs and remaining within the Proposition 2 ½ constraints = **\$3,297,768**

• Total FY25 FTE ADJUSTMENTS •

- Initial district wide FTE reductions = - **27.2**
- FTE additions = + **4.4**
- Additional FTE reductions to remain within Proposition 2 ½ constraints = - **47.4**
- Additional FTE increase to support changes within Proposition 2 ½ constraints = + **6.0**
- Potential Total FY25 FTE Reductions reflected within this presentation = - **64.2**