



# WESTPORT COMMUNITY SCHOOLS

# PROPOSED BUDGET

## FISCAL YEAR 2026



***February 11, 2025***

***Prepared by:***

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Michelle A. Rapoza, Business Manager  
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# Amid Mass. school budget crises, lawmakers weigh how to fix school funding system

By [Christopher Huffaker](#) Globe Staff. Updated January 31, 2025, 6:00 a.m.

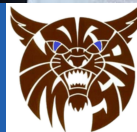


In April, Belmont voters approved an \$8.4 million increase to their taxes to fund the town and schools, with the town unable to raise taxes further without voter approval. CRAIG F. WALKER/GLOBE STAFF

After years of [high inflation](#) that has put increased strain on school budgets across the state, some lawmakers are weighing how they can fix the issue.



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# ABOUT WESTPORT COMMUNITY SCHOOLS

## **MISSION**

Westport Community Schools' mission is to ensure that our children achieve academic and personal excellence, become lifelong learners and are responsible, productive, and engaged citizens of the world.



**292 employees**



**4 schools**



**FY25 Student  
Enrollment  
1,515**



## **Vision**

Westport Community Schools is an exemplary 21st Century learning community whose graduates are empowered through an engaging, inspiring, and personalized curriculum to meet the challenges of a global, complex and changing world.

## **Core Values**

**Safety:** We are committed to safe, secure, and supportive schools that foster intellectual, social, and emotional growth.

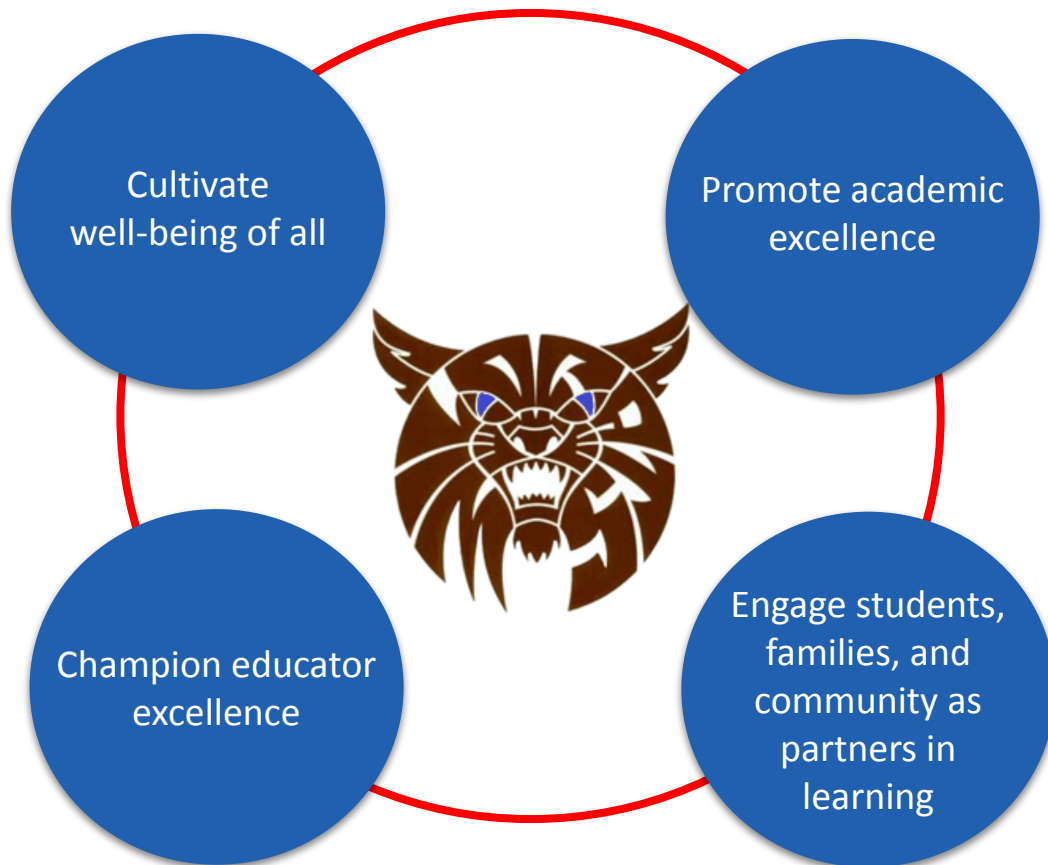
**Responsibility:** We believe in the importance of individual and group accountability to make thoughtful, appropriate decisions that produce positive results for all.

**Respect:** We believe in the inherent value of all: including oneself, one's peers, and all who are a part of our community and greater global society.

**Excellence:** We believe as individuals, schools, and a community in the cultivation of an environment in which each member is supported in achieving his/her greatest potential.

# BLUEPRINT FOR CONTINUOUS STUDENT IMPROVEMENT

Westport Community Schools is a forward-thinking district that cultivates the academic and social emotional growth of each student through a supportive, collaborative, innovative, and challenging environment. Students develop into self-motivated, resilient, life-long learners who embrace their role as responsible contributors to a global community.



## IMPROVEMENT PRIORITIES

### ***Cultivate well-being of all***

We will ensure student, faculty, and staff well-being by teaching strategies, skills, and competencies necessary to maintain and support social-emotional health.

### ***Promote academic excellence***

We will create opportunities that foster growth and skill acquisition for each student.

### ***Engage students, families, and community as partners in learning***

We will continuously model a district environment based on collaboration, respect, and open lines of communication.

### ***Champion educator excellence***

We will attract, develop, and retain highly qualified, passionate educators, who are committed to the vision of Westport Community Schools.



## WESTPORT SCHOOL COMMITTEE

**Dr. Melissa Pacheco**

*School Committee Vice-Chair*

**Evan Gendreau**

*School Committee Chair*

**Gloria Cabral**

*School Committee Member*

**Christopher Thrasher**

*School Committee Member*

**Jason Pacheco**

*School Committee Member*

**Lori Melo**

*School Committee & Superintendent  
Executive Secretary*

**Sharon Pinho**

*School Committee  
Recording Secretary*

## WESTPORT ADMINISTRATIVE STAFF

**Lisa H. Kaminski**

*Director of Curriculum, Instruction &  
Professional Development*

**Thomas F. Aubin**

*Superintendent*

**Michelle Rapoza**

*Business Manager, Student  
Services & Transportation*

**Wendy Miranda**

*Special Education  
Coordinator Grades 5-12*

**Melissa Sousa**

*Assistant Business Manager*

**Nancy Tavares**

*Special Education  
Coordinator PreK - Grade 4*

**Emanuel Moniz**

*District Maintenance Director*

**Anthony Tomah**

*Technology Director*

**Kim Ouellette**

*Director of Custodians &  
Facilities Usage*

**Kristin McDaniel**

*Human Resources Director*

**Felicia Pacheco**

*Data Administrator  
& Website Coordinator*





## MESSAGE FROM THE SUPERINTENDENT

Dear Westport School Community,

As we embark on the journey into the 2026 budget process, I want to take a moment to reflect on our shared commitment to providing an exceptional education for every student in our district. The budget is not just a financial document; it is a reflection of our values, priorities, and dedication to fostering a thriving learning environment.

Over the past year, our community has faced unprecedented challenges, and our schools have played a vital role in adapting to change while maintaining a high standard of education. As we approach the 2026 budget discussions, it is crucial that we continue to prioritize the needs of our students and educators, ensuring that they have the resources necessary to succeed.

I encourage all stakeholders to actively participate in the upcoming budget forums, meetings, and feedback sessions. Your input is invaluable as we work together to make informed decisions that will shape the future of education in Westport.

Thank you for your ongoing support and commitment to the success of our students. Together, we can navigate these challenges and ensure that the 2026 budget reflects our shared vision for a vibrant, innovative, and student-focused school district.

Sincerely,

Thomas F. Aubin

Superintendent Westport Community Schools





## **Key Focus Areas for the 2026 Budget:**

### **Anticipated Challenges with a 6.17% Increase for 2026:**

While we are committed to meeting the needs of our students and maintaining the high standards of education, we must acknowledge the challenges that come with a 6.17% budget increase. This increase, while essential, poses difficulties in balancing our aspirations for students with the financial constraints we face. We anticipate challenges in managing increased operational costs, meeting salary demands, and addressing emerging needs within the constraints of the proposed budget.

### **Educator Support:**

Our dedicated teachers and staff are the backbone of our educational system. To maintain a high level of instruction, we must invest in professional development opportunities, competitive compensation, and a supportive working environment that allows them to excel in their roles.

### **Facilities and Safety:**

Creating a safe and conducive learning environment is paramount. We will prioritize investments in facility maintenance, safety measures, and improvements to create a positive and secure atmosphere for all members of our school community.

### **Technology Infrastructure:**

The importance of technology in education has been underscored by recent events. We will allocate funds to enhance our technological infrastructure, ensuring that both students and educators have access to the tools needed for a 21st-Century education.

### **Community Engagement:**

Open communication and collaboration with our community are essential. We will continue to foster transparent and inclusive budget discussions, seeking input from parents, teachers, and community members to ensure that our budget reflects the values and priorities of the entire Westport community.

### **Student-Centered Investments:**

Our primary focus remains on providing the most personalized educational experience for every student. This includes allocating resources for updated curriculum materials, technology enhancements, and extracurricular activities that enrich the overall learning experience.



## RECOMMENDED BUDGET



As the table below illustrates, the recommended Budget for FY26 totals **\$24,040,788**.

<b>Final FY25 Budget</b>	<b>\$22,651,207</b>
<b>Proposed FY26</b>	<b>\$24,040,788</b>
<b>Increase (\$)</b>	<b>\$1,389,581</b>

As the part of the budget process, building principals and directors review each line item for which they are responsible. They also analyze how funds were spent in the previous year, expected enrollment and class size numbers. Principals and directors also review and project increased costs for special education, and English language learners. Additionally, they project estimates for known contractual obligations, such as special education, out of district placement, cost of living increases or bus transportation, based on historical and anecdotal data.

Not included in the operating budget are funds obtained through federal, state, and private grants that allow us to provide programming and services not supported with the operational budget to meet the ever-growing needs of our students.

***The current budget*** as presented does not require the cutting of programs or personnel. However, the budget presented continues to address the ever-changing needs of our student population. Among our budget requests, we are asking for additional staff in order to meet the needs of the District. The additional staff will assist the District in meeting our goals as outlined in the *Blueprint for Continuous Student Improvement.*

FY25 Approved Budget	\$22,651,207
WFT Contractual Obligations Steps & Lanes (FY26-2nd year of new three year contract)	\$530,528
AFSCME Contractual Obligations Steps & Lanes (year three of a three contract)	\$87,043
Non-Union Obligations (Administration/Business Office)	\$82,722
Transportation for Athletics/new contract	\$100,500
Utilities & Admin. Custodian (replaced cut from Town-Admin. no move)	\$25,000
Utilities - Electric increases	\$65,000
School Resource Officer training - NASRO professional development	\$1,500
Business technology teacher (.5) replaced cut by Town (WHS)	\$40,000
Maintenance(\$37,200) & custodial(\$7,910) Increases (15% increase & boiler cleaning, generator, Anergy and Fire Alarms)	\$45,110
District-wide laptops/desktops/chromebooks replacements - 4 year replacement	\$153,513
District-wide softwareLgithspeed/Vertical/ARXED HR-digitizing)	\$57,650
(3) Teaching assistants-new in FY25 (funded by Rural Aid)	\$90,015
New Therapeutic class (Teacher/TA/Clinician/Behavior TA)	\$111,000
<b>FY26 Preliminary budget with contractual &amp; level service school necessities</b>	<b>\$24,040,788</b>



# INCREASE IN DISTRICT SERVICES

The following district budget requests, totaling **\$892,293**. The following requests are contractual and increases needed to build back into the district budget due to the Out of school time program and administrative offices remaining in the old High School that was removed from for FY25 budget.

WESTPORT COMMUNITY SCHOOLS \$192,000		
Request	Reason	Amount
Increase in contracted athletic transportation services	Athletic transportation services increased as included in the new transportation contract.	\$100,500
Utilities, Electric & Administration, custodian (cut, but full move did not happen)	School budget to be increased due to the administration and Out of School time program did not move and will remain in the old High School. These expenses were decreased from the FY25 budget and now need to be added back in for FY26.	\$90,000
School Resource Officer Professional Training	NASRO Training requested by the Chief of Police for the School Resource Officers	\$1,500
WESTPORT COMMUNITY SCHOOLS Contractual Increases \$700,293		
Request	Reason	Amount
WFT contractual obligations steps & lanes (FY26)	Contractual obligations steps & lanes (FY26)	\$530,528
AFSCME contractual obligations steps & lanes	Contractual obligations steps & lanes (2nd year of the 3 year contract)	\$87,043
Non-Union obligations (admin./business office/out of school staff)	Exempt staff Increases based on contracts	\$82,722



The following increases are to provide level services to our students, totaling **\$497,288**. Funding will be used to meet the increasing needs of our student services department.

### WESTPORT HIGH SCHOOL

Request	Reason	Amount
Business Technology Teacher(.5)	Replace J.R. position cut by Town	\$40,000

### MAINTENANCE & CUSTODIAL

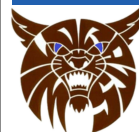
Request	Reason	Amount
Maintenance & custodial supplies	15% increases - including boiler & generator services, Aenergy and fire alarm testing	\$45,110

### TECHNOLOGY


Request	Reason	Amount
District-wide desktops and laptops for staff	4 year replacement of desktops and laptops not replaced since 2019 & 2020	\$53,200
District-wide chromebooks for students(WES, WMS & WHS)	4 year replacement of student chromebooks not replaced since 2019 & 2020	\$100,313
District-wide software	SoftwareLightspeed/Vertical/ARXED HR-digitizing)	\$57,650

### SPECIAL EDUCATION

Request	Reason	Amount
(3) Teacher Assistants - New in FY25	(3) Teacher Assistants funded by Rural Aid in FY25, needed to be budgeted in FY26 incase there is no Rural Aid available.	\$90,015
New Therapeutic Class	New Therapeutic class to help retain students from going out of district. Includes the hiring of a teacher, TA, Clinician & Behavior TA	\$111,000

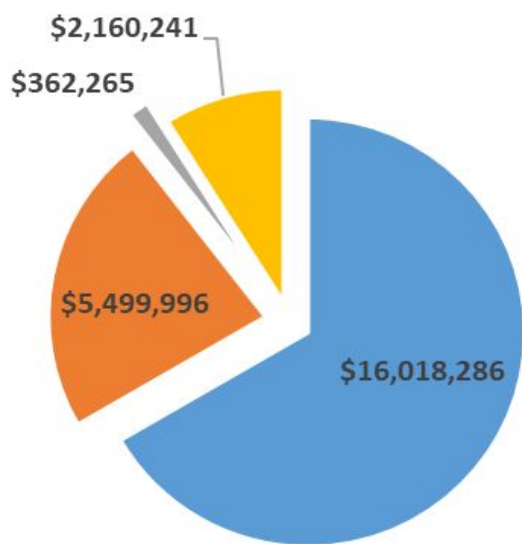




	FY23	FY24	FY25	FY26	% Over
ACCOUNTS	EXPENDED	EXPENDED	APPROVED	PROPOSED	24/25
ADMINISTRATIVE EXPENSES	691,729	748,389	820,839	929,482	13.2%
INSTRUCTIONAL EXPENSES	14,706,157	15,160,013	16,030,223	17,361,963	8.3%
SUPPORT EXPENSES	2,466,852	2,713,432	3,178,165	3,091,706	-2.7%
BUILDING & MAINT. EXPENSES	2,075,232	2,139,194	2,086,316	2,316,141	11.0%
EMPLOYEE RETIREMENT	25,260	80,528	20,000	20,000	0%
INTEREST & RENTAL LEASE EXPENSES	0	0	0	0	0%
CIVIC EXPENSES	35,247	32,097	37,250	37,250	0%
ACQUISITION/IMPROV. EXPENSES	0	2,600	0	0	0%
SPECIAL NEEDS TUITION	334,807	553,480	478,414	284,246	-40.6%
TOTAL	20,335,285	21,429,733	22,651,207	24,040,788	6.1%

# SCHOOL BUDGET FY25 - FY26

	FY25 Approved	FY26 Proposed
Regular education salaries and expenses	\$14,883,287	\$16,018,286
Special education salaries	\$4,973,875	\$5,499,996
Special education expenses	\$556,433	\$362,265
Transportation expenses	\$2,237,612	\$2,160,241
	<b>\$22,651,207</b>	<b>\$24,040,788</b>
Difference from previous FY		\$1,389,581
Percentage difference from previous year		6.10%



■ Regular Ed salaries and expenses
 ■ Special education salaries
 ■ Special education expenses
 ■ Transportation expenses

Contractual Increases(3.0%)	\$700,293
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Addt'l SPED obligations/Maint&cust/business teacher)	\$377,625
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Regular Ed & Athletics Transportation Incr.	\$100,500
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Technology & software	\$211,163
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FY25 Increase(6.1%)	\$1,389,581
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Salaries	\$19,336,145	80%
Expenses	\$4,704,643	20%
FY25 Budget	\$24,040,788	



## Student Enrollment Trends



Westport Community Schools population has increased by **160 students** over the past **five years**.

School Year Actuals	Pk - 12	Difference	%
2020-21	1,355	-63	-4.64%
2021-22	1,430	75	5.24%
2022-23	1,446	16	1.10%
2023-2024	1,506	60	3.98%
2024-2025*	1,515	9	.006%

\* Enrollment data as of October 1, 2024

## Projection

School Year	Pk- K	1-4	5-8	9-12	Total
2025-26	186	487	508	410	1591
2026-27	191	510	511	442	1654
2027-28	196	526	522	439	1683
2028-29	209	562	558	469	1798

## Special Education

	FY21	FY22	FY23	FY24	FY25
In-District	244	259	286	324	329
Out of District	12	18	16	13	12

\*State Average = 19.36%



## SCHOOL LUNCH PROGRAM



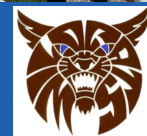
## FREE AND REDUCED FY20 - FY25

Fiscal Year	FY20	FY21	FY22	FY23	FY24	FY25
Enrollment	1418	1355	1339	1443	1506	1515
Percentage	33%	33%	29%	37%	39%	36%

### ELIGIBILITY & QUALIFYING

A student from a household with an income at or below 130 percent of the poverty income threshold is eligible for **free lunch**. A student from a household with an income between 130 percent and up to 185 percent of the poverty threshold is eligible for **reduced price lunch**.

<https://www.fns.usda.gov/school-meals/applying-free-and-reduced-price-school-meals>



# PER-PUPIL EXPENDITURE SPENDING

We compare our per-pupil spending to other school districts that are described on the Department of Education website as being “Like-Districts.”

**Per Pupil Expenditures, All Funds:** Per pupil expenditures are calculated by dividing a district's operating costs by its average pupil membership (FTEs), including in-district expenditures per pupil and total expenditures per pupil, which includes in-district and out-of-district spending and enrollment.

District	FY23 Per-pupil In-district spending
Westport	\$19,014
Carver	\$19,248
Dartmouth	\$18,365
Fairhaven	\$16,788
Seekonk	\$19,429
Somerset	\$19,353
Swansea	\$16,710
Wareham	\$22,877
State Average	\$21,377



# UNFUNDED REQUESTS

There are legitimate and justifiable needs that have yet to be included in the recommended budget due to limited resources and a duty to present a reasonable and sustainable budget to Westport residents. While some needs may go unfunded, it is crucial to emphasize that the needs remain. The total of these unfunded requests is **\$1,193,614**. If resources become available, the administrative team has determined some areas in which an investment will need to be made:

UNFUNDED REQUESTS FOR FY25		
Curriculum	Curriculum Administrative Assistant	\$42,000
Curriculum	Update the History Curriculum at WHS	\$10,000
Curriculum	School to career/Innovation pathways Coordinator stipend	\$20,000
Curriculum	STEM department head WMHS stipend	\$7,500
Curriculum	Summer School	\$30,240
Curriculum	Lead teachers (\$3000 x 12) stipends	\$36,000
Athletic	Athletic Clerk	\$32,523
Technology	Chromebook screens & keyboards	\$38,040
Technology	Galaxy Tab-PLTW Class (27)	\$4,023
District	Special Education Facilitator	\$90,000
District	Psychological supplies	\$2,000



# UNFUNDED REQUESTS

There are legitimate and justifiable needs that have yet to be included in the recommended budget due to limited resources and a duty to present a reasonable and sustainable budget to Westport residents. While some needs may go unfunded, it is crucial to emphasize that the needs remain. The total of these unfunded requests is **\$1,193,614** If resources become available, the administrative team has determined some areas in which an investment will need to be made:

## UNFUNDED REQUESTS FOR FY25

Alice A Macomber School	School Resource Officer	\$96,378
Westport Elementary	Permanent Building Substitute	\$25,000
Westport Elementary	3 Teaching Assistants	\$90,015
Westport Elementary	Special Education Teacher	\$50,000
Westport Elementary	After school clubs	\$7,650
Westport Elementary	Instructional school supplies	\$12,245
Westport Middle - High School	Social studies teacher	\$80,000
Westport Middle - High School	Physical education teacher	\$80,000
Westport Middle - High School	Guidance director	\$100,000
Westport Middle - High School	Assistant Principal	\$100,000
Westport Middle - High School	Business/Economics teacher	\$80,000
Westport Middle - High School	Media/Integrated Arts teacher	\$80,000
Westport Middle - High School	Math Interventionist at the MS (WMS)	\$80,000



# Free Cash FY18 - FY25



Fiscal Year	Requested Budget	Approved Budget	% Recd Over Prior Year	CUTS/ Amount NOT Recv	% of Cuts of requested - approved
FY18		\$17,716,616			
FY19	\$18,208,235	\$18,132,644	2.35%	\$75,591	0.42%
FY20	\$18,781,131	\$18,781,131	3.58%	\$0	0.00%
FY21	\$19,597,562	\$19,096,102	1.68%	\$501,460	2.56%
FY22	\$20,299,930	\$19,935,683	4.40%	\$364,247	1.79%
FY23	\$20,699,320	\$20,335,369	2.00%	\$363,951	1.76%
FY24	\$21,706,159	\$21,435,162	5.41%	\$270,997	1.25%
FY25	\$23,097,568	\$22,651,207	5.7%	\$446,361	1.93%
Total Cut FY18-FY25				\$2,022,607	

# Free Cash FY21 - FY25

Free Cash	Free cash amount
FY21	\$150,000
FY22	\$440,000
FY23	\$300,000
FY24	\$500,252
FY25	\$652,125
<b>Total free cash FY21-FY25</b>	<b>\$2,042,377</b>





## BUDGET PROCESS

Budget development is a year-round process, and the presentation of the Superintendent's recommended budget is just one step.

As stated at the beginning of this Executive Summary, the proposed budget is completed with great thought and consideration not only for the absolute needs of the students of Westport but also for the Town's finances.

The process begins in earnest in the fall, as each principal and director, along with their leadership team, reviews the school's needs and spending priorities. They also consider recommendations from their PTO, staff, school councils, and other community stakeholders.

Every school is different and so are the spending priorities. School A may decide to spend funds on a counselor and a part-time nurse, while School B may choose to spend that same amount on a full-time nurse and computer equipment. Both schools are addressing their own unique student needs.

As part of the budget process, the School Committee works collaboratively with the administration, the Board of Selectmen, and the Finance Committee to see how the District's requests fit into the town budget.

The School Committee reserves the right to make changes, modifications, or additions to the budget to meet the best interests of all students.



## Westport Community Schools

### FY26 Budget Development Timeline

July 9, 2024	School Committee - End of Year Meeting
September 3, 2024	School Committee - Regular Meeting
September 17, 2024	School Committee - Regular Meeting
October 1, 2024	School Committee - FY26 Budget Work Session/FY26 CIPC
October 15, 2024	School Committee - FY26 Budget Work Session
November 5, 2024	School Committee - FY26 Budget Work Session
November 19, 2024	School Committee - FY26 Budget Work Session
December 3, 2024	School Committee – FY26 Budget Work Session
December 17, 2024	School Committee - FY26 Budget Work Session
December 16-20, 2024	Compiling Budget to be Ready for Town Distribution timelines
January 7, 2025	School Committee –Regular Meeting <b>(Vote on FY26 Total Budget)</b>
February 11, 2025	Proposed FY26 Budget Presentation to the Finance Committee
February 18, 2025	No School Committee Meeting – School Vacation
February 25, 2025	School Committee – Regular Meeting
March 4, 2025	School Committee – Regular Meeting
March 18, 2025	School Committee –Public Hearing <b><i>*Must be advertised 7 days prior (MGL 71-38N) to Public Hearing</i></b>
April 1, 2025	School Committee – Regular Meeting
April 9, 2025	Town Elections
April 15, 2025	School Committee - Regular Meeting
May 6, 2025	Annual Town Meeting

Now that you have the basics of the budget process, consider getting involved;

- Contact a Westport School Committee member.  
Email questions and suggestions to [mrapoza@westportschools.org](mailto:mrapoza@westportschools.org)
- Attend a public hearing on the recommended budget.
- Speak at a regularly scheduled meeting of the Westport School Committee.



Westport Community Schools maximizes the use of federal and state grant funds to meet the needs of our student population. These funds are not part of the operating budget approved by the residents of Westport. However, without these funds, many expenses would need to be absorbed into the operating budget to meet our needs.

*In FY26, the District will utilize the following funds:*

### Elementary and Secondary School Emergency Relief III (ESSER III) Fund

The purpose of the ESSER III funds is to support the safe reopening and sustaining safe operations of schools while meeting students' academic, social, emotional, and mental health needs resulting from the COVID-19 pandemic.

### Title I: Improving Basic Programs

Title I funds provide all children a significant opportunity to receive a fair, equitable, and high-quality education and to close educational achievement gaps through the following goals:

1. Strengthen the core program
2. Elevate the quality of instruction
3. Involve families in their children's education
4. Support key district and school improvement initiatives

### Title II: Building Systems of Support for Excellent Teaching & Leading

Program Purpose:

1. To increase student achievement consistent with challenging state standards
2. To improve the quality and effectiveness of teachers, principals, and other school leaders
3. To increase the number of teachers, principals, and other school leaders who effectively improve student academic achievement in schools
4. Provide low-income and minority students greater access to effective teachers, principals and other school leaders

### Title IV: Build Student Capacity—Socially, Technical, and Academically

Title IV provides funds to build capacity and ensure that all students have access to a high-quality educational experience.

1. Support well-rounded educational opportunities
2. Support safe and healthy students
3. Support effective use of technology



# FEDERAL AND STATE GRANTS



F/S	GRANT SUMMARY	FY21	FY22	FY23	FY24	FY25
F	SPED 94-142	378,476	382,731	409,191	430,428	442,390
F	SPED Early Childhood	17,149	17,254	17,869	18,040	18,200
F	Title I (305)	217,684	239,671	281,966	265,847	263,829
F	Title IIA Teacher Quality (PD)	41,661	43,824	45,473	39,136	41,489
F	Title IV	16,078	14,808	17,149	20,662	19,288
S	Rural Aid	18,465	22,850	31,548	77,723	117,204
F	Math Acceleration Academics			68,110	65,616	
S	Hate Crime Prevention			43,235	40,120	
S	Genocide Education			12,760	8,310	
S	Tech/HVAC UpGrades-Earmark			410,000	100,000	
F	Financial Ed-Credit for Life			2,500	3,200	
F	Cell Phone Use				14,175	
F	Expanding HQ Inst. Math				13,000	
F	MyCAP Planning Grant				5,500	8,000
S	ASOST Summer					25,000
S	Innovation Career Pathways					14,070
S	Safe & Supportive Schools					10,000
F	Sped. Program Improvement				16,726	
F	SEL & Mental Health				148,750	
F	Northeast Food for Schools/Project Bread				9,815	3,000
F	ESSER II			698,900		
F	ESSER III			1,607,934		
F	Mass Grad			23,000		
	Total Grants	689,513	721,138	3,682,795	1,277,048	962,470



## REVOLVING ACCOUNTS

**School Choice:** revenue received for students enrolled in Westport Community Schools from other MA districts that can be used for any purpose specific to education.

**Use of school property:** fees received for use of Westport Community School facilities can only be used to offset building and maintenance expenses.

**Transportation:** fees received for students who are not required by law to be transported. Only students in grades K-6 and who live more than two miles from their school are entitled to free transportation.

**Out of School time:** fees received for students who attend the Out of School Time program of which can only be used to offset the Out of School time program. The program is offered to students in grades K-4. Students in the program can also qualify for subsidized vouchers through the People Acting in Community Endeavors Program (P.A.C.E). These vouchers are offered to low-income families that may be eligible for additional assistance with childcare.

**Athletics:** user fees and gate receipts are used to offset the cost of the athletic program. In addition to general fund revolving accounts, fees are charged for athletics participation and attendance. These funds are not part of the general operating budget, but are used to offset expenses incurred by those departments.

**Preschool:** tuition fees are used to offset program costs.

**Circuit Breaker:** see next page.





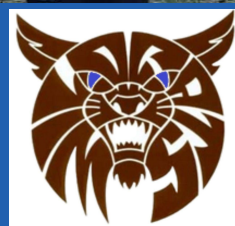
# PROJECTED USE OF REVOLVING ACCOUNTS



**FISCAL YEAR 2024 & 2025**



	<b>FY24 Ending Balance 12/31/2023</b>	<b>FY25 Balance 12/31/2024</b>
<b>Preschool Revolving</b>	\$117,870	\$37,230
<b>Use of school property</b>	\$3,507	\$9,693
<b>Reimbursement lost supplies/materials</b>	\$2,312	\$2,440
<b>Student athletic &amp; activities</b>	\$50,212	\$37,751
<b>Adult &amp; continuing ed/Out of School time</b>	\$75,949	\$70,456
<b>Insurance claims</b>	\$54	
<b>School choice</b>	\$5,933	\$86,687
<b>Scholarship</b>	\$13,046	\$11,596
<b>Transportation (student fees)</b>	\$14,009	\$21,167
<b>School Lunch</b>	\$269,644	\$219,632
<b>Total revolving accounts</b>	<b>\$552,536</b>	<b>\$496,652</b>



## SPECIAL EDUCATION CIRCUIT BREAKER REIMBURSEMENT FORMULA OUT OF DISTRICT PLACEMENT (ODP) CIRCUIT BREAKER FUNDING FORMULA FOR FY'25

The Special Education Circuit Breaker is a partial reimbursement by the state to school districts to offset the cost of educating **out-of-district students**, except for related transportation costs and tuition costs which are legally mandated and not reimbursable. While funding at the federal level is historically stable, state funding has been subject to major funding fluctuations since its inception. Thus, the **state reimbursement** percentage for the following formula varies year to year.

The circuit breaker provides reimbursement for all high cost special education pupils regardless of the type of their placement.

Services provided	Reimbursement percentage for instruction and tuition (year-end claims)	<u>Reimbursement percentage for out-of-district transportation 1 (year-end claims)</u>	Claim threshold	<u>Foundation Inflation Index 2</u>
<b>FY20</b>	75%	N/A	\$48,353	N/A
<b>FY21</b>	75%	75% of 25% of eligible costs	\$46,705	1.99%
<b>FY22</b>	75%	75% of 75% of eligible costs	\$47,363	1.41%
<b>FY23</b>	75%	57% of 100% of eligible costs	\$49,494	4.50%
<b>FY24</b>	75%	44%	\$51,721	4.50%
<b>FY25</b>	TBD	TBD	\$52,419	1.35%



## CIRCUIT BREAKER REIMBURSEMENT - RECEIVED SPED OUT OF DISTRICT TUITION & TRANSPORTATION

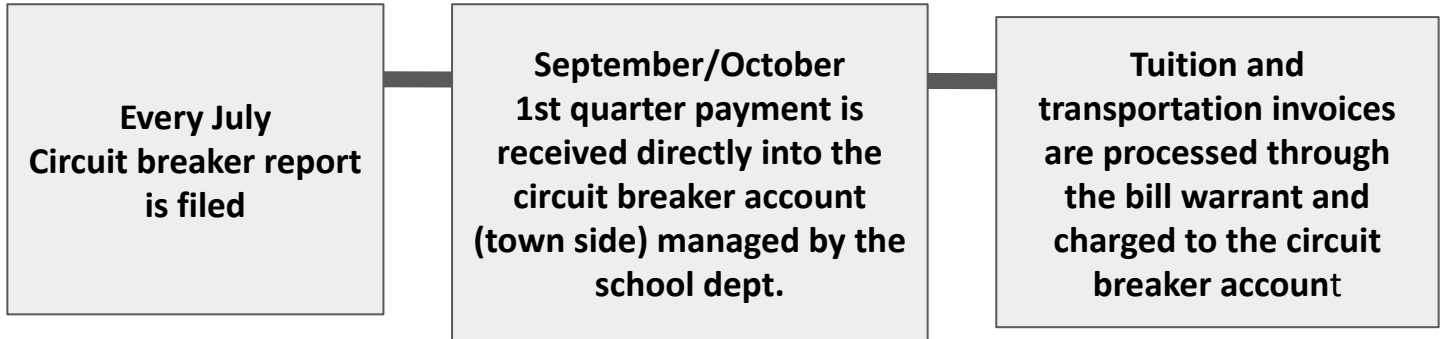
	FY23 Recv'd in FY24	%	FY24 Recv'd in FY25
<b>Students</b>	13		12
<b>Eligible claim expenses</b>	\$1,888,001*		\$1,841,470*
<b>Foundation limit cap</b>	(\$618,675)		(\$594,792)
<b>Net claim for reimbursement</b>	\$1,269,326		\$1,246,678
<b><i>Circuit Breaker reimbursement rec'd</i></b>	<b>\$888,988</b>	<b>70%</b>	<b>\$800,393</b>
<b>Actual % recv'd of total costs</b>	47%*		43%*



\* Actual reimbursement percentage received of expenses



# CIRCUIT BREAKER REIMBURSEMENT PROCESS



Total FY25 tuition costs	\$1,434,246
FY25 estimated circuit breaker reimbursement	-\$810,000
FY25 Sped entitlement grant	-\$340,000
Total FY25 budget amount *	\$284,246



\* last page of budget book(SPED tab)

# CHAPTER 70 FUNDING

## Foundation Budget

This chart represents the foundation enrollment and foundation budget for a single district. A district's foundation budget is updated each year and it is derived by multiplying the number of pupils in thirteen enrollment categories by cost rates in eleven functional areas.

## Key Terms

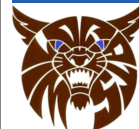
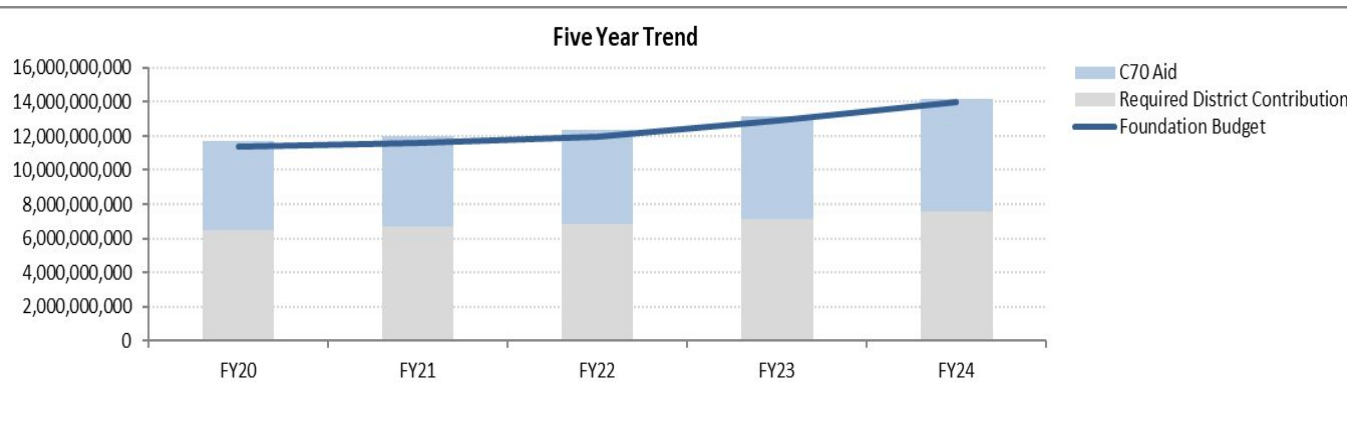
**Foundation Enrollment:** A count of the students for whom a school district is financially responsible on October 1st of any given year.

**Inflation:** Foundation budget rates are adjusted each year by a statutorily defined inflationary factor. It affects all districts in the same way.

**Wage Adjustment Factor (WAF):** Gives a district credit for having higher school costs if it is located in a geographic area where average wages are higher than in other areas of the state. Calculated using the latest available average wage data supplied by the state's Executive Office of Labor and Workforce Development (EOLWD).

**Low-Income Group:** Determined based on the relative concentration of low-income students served in the district. Corresponds to a foundation budget rate for low-income students.

FY21	FY22	FY23	FY24	FY25	FY26
\$4,559,462	\$4,603,592	\$4,696,172	\$5,249,170	\$5,595,902	\$5,712,677
1,493	1,471	1,543	1,560	1,595	1,557
<i>Min. Aid</i>	<i>Min. Aid</i>	<i>Min. Aid</i>			



**ACCEPT Collaborative**

a non-profit governed by the Superintendents of the member school districts from Metrowest Boston and an appointed representative of the Commissioner of Elementary and Secondary Education

**Chapter 70 Program**

a major program of state aid to public elementary and secondary schools, which establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs

**Circuit Breaker**

The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students. Since implementation in fiscal year 2004, the program has provided more than \$4.8 billion to districts across the Commonwealth.

**Contracted Services**

contract-based services for equipment repair, transportation, maintenance, legal fees as well as out-of-district special education costs

**Curriculum**

ordering of the content that allows students to acquire and integrate knowledge and skills

**Education Support Professional (ESP)**

a staff member who provides individual or small-group instruction to students with disabilities, assists in early education classes, supports English learners or performs other administrative and education support functions

**English Language Learners (ELL)**

students whose primary language is not English and who are not yet proficient in English who receive support at each school, with services focused on their English language acquisition, literacy development and academic achievement

**Enrollment**

number of pupils enrolled on October 1 of the current school year

**Individualized Education Program (IEP)**

a program to ensure students who require special education services to maximize their learning have their individualized learning needs met in the least restrictive environment possible **Lane Increase** a raise earned for education coursework

**Professional and Clerical Salaries**

include anticipated step and lane increases, as well as new requested positions

**Step Increase**

an automatic bump in pay for adding a year of experience in the school district. The steps are outlined in a pre-existing, bargained salary scale.

**Student Transportation**

a function classification assigned to those activities concerned with the transfer of students to and from school, as provided by state law, includes bus drivers, bus maintenance and other bus operations

**Supplies and Materials**

may include textbooks, library books and other instructional materials, office supplies, building maintenance parts, gasoline, tires and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population



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