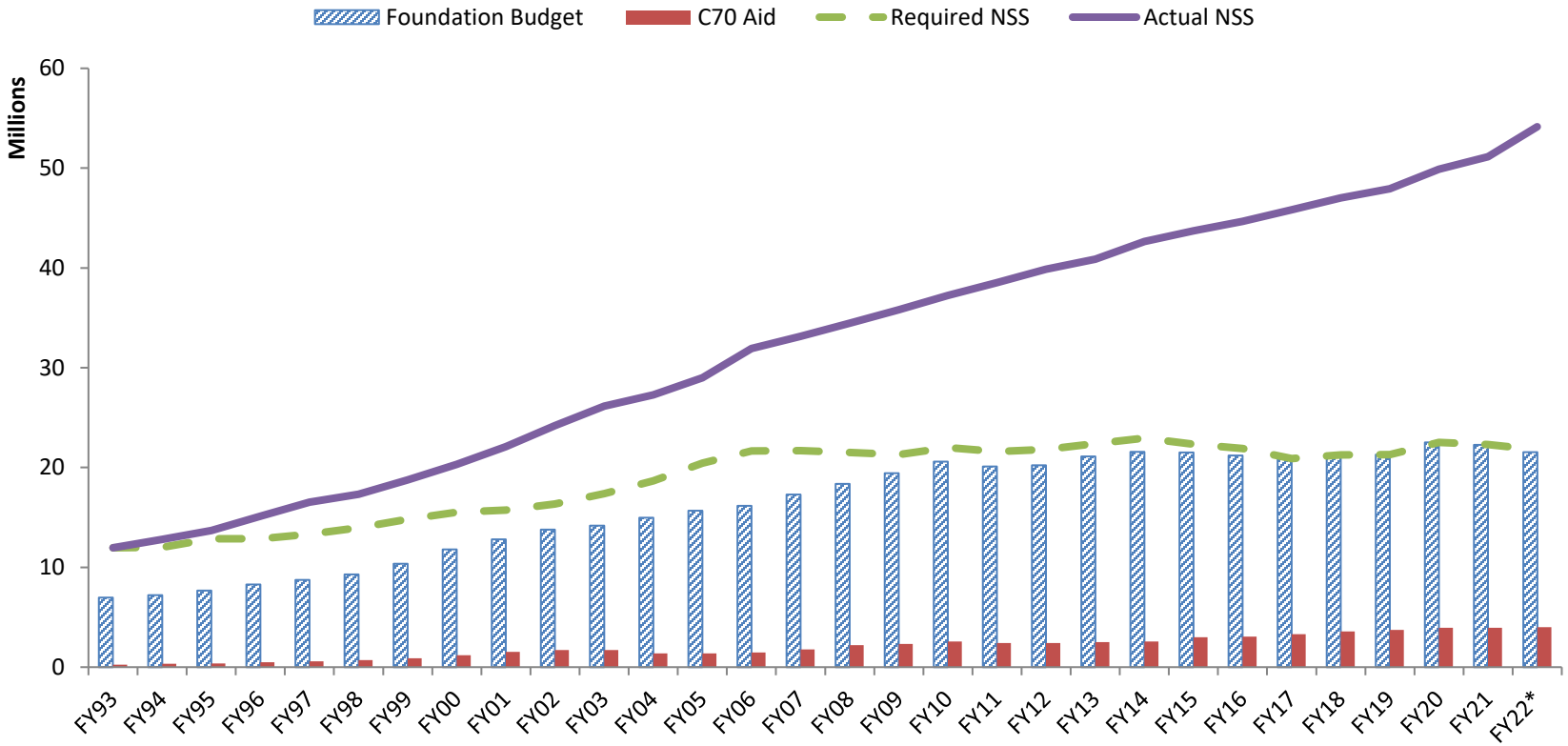
Informational Section

INFORMATIONAL SECTION

The Informational Section of the budget is designed to provide the reader a broader context of the Town of Weston and Weston Public Schools. This section will review Weston's taxation structure in relation to the property valuations; examine enrollment trends and forecasts; forecast future budgetary impacts to revenue and expenditures; compare financial data with neighboring communities and highlight student achievement data.

Summary Information

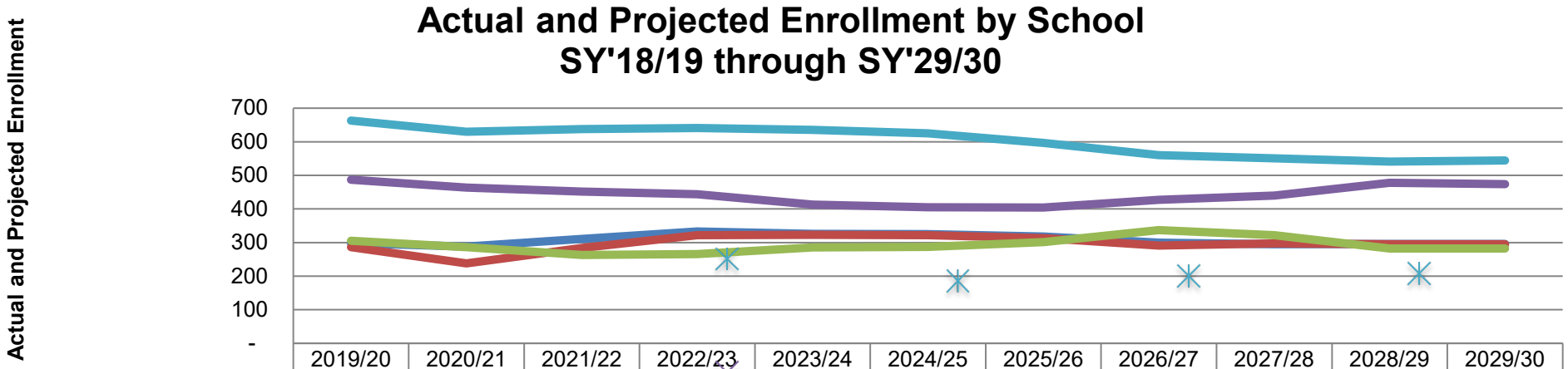
In 1993, Massachusetts passed the Education Reform Act. One of the major tenants of the legislation included a greater and more equitable funding source to schools over a 7-year period, otherwise known as the Foundation Budget. The Foundation Budget was designed to bring communities up to a minimum funding level, which varied by district based on local demographic and economic factors. The Foundation Budget began at $5,500 per student in FY'93 and has reached $10,825 in FY'21, demonstrating a significant investment in public education by the state of Massachusetts. Weston Public Schools relies heavily on local property taxes to fund the school system. As the foundation budget has increased, the required net school spending, or local contribution, has also increased. The required net school spending is the minimum amount a community can allocate to the schools. As the chart below indicates[1], Weston receives relatively little Chapter 70 (state educational aid) Aid while spending in excess of the required levels (net school spending).



[1] Source: Massachusetts Department of Elementary and Secondary Education web site.

Student Enrollment (Current and Projected)

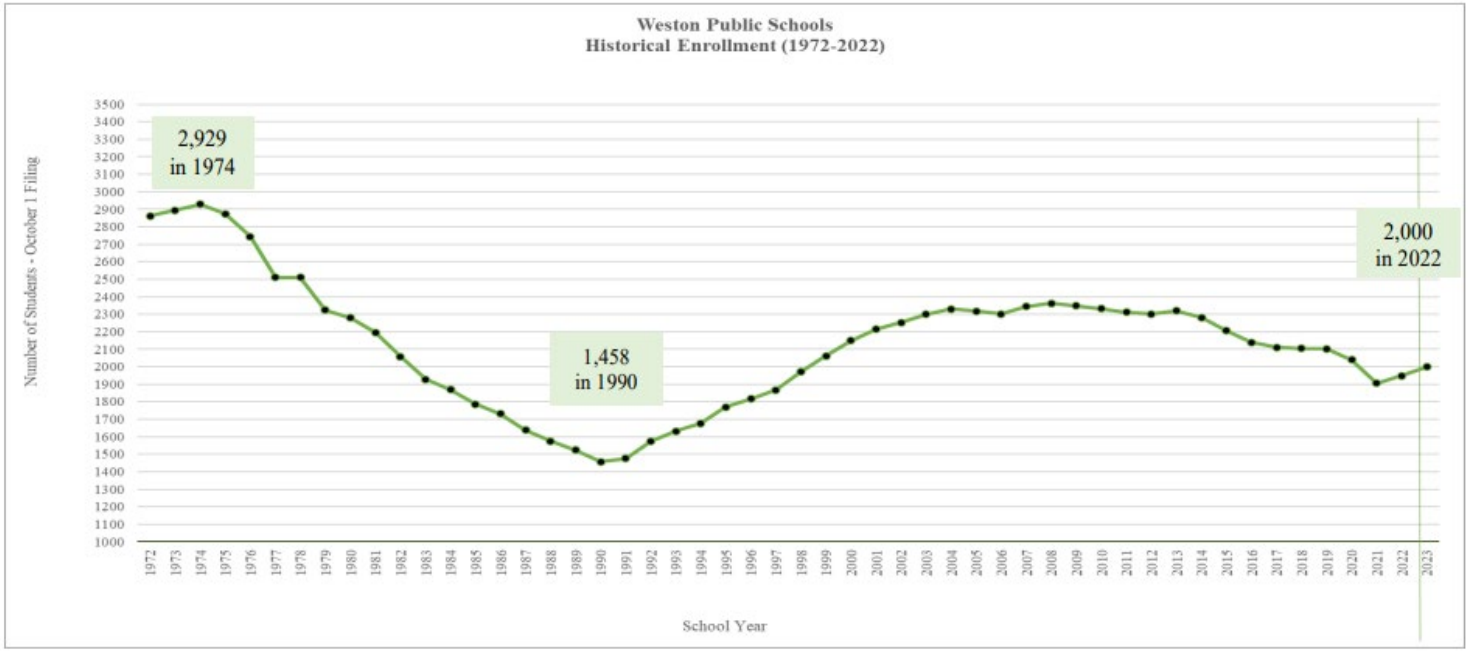
Weston Public Schools reports student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times a year: October 1, March 1 and Year End. The October 1 numbers are used to determine staffing for the Superintendent's Recommended Budget on an annual basis. Weston utilizes the cohort survival method, a commonly used projection methodology among school districts throughout the country. The table below reflects pre-school through Grade 12.



	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Country School	298	288	311	333	326	325	318	300	295	296	296
Woodland School	286	238	284	322	323	322	313	291	297	295	295
Field School	305	286	263	266	285	287	302	337	322	282	282
Weston Middle School	487	464	452	444	413	405	404	427	440	47	474
Weston High School	663	630	638	641	636	625	597	560	550	541	544

The cohort survival method utilizes historical enrollment data by grade to calculate a ratio of the number of students in a particular grade in one year to the number of students in that grade from the previous year. Kindergarten projections are typically based on the number of live births reported by the Massachusetts Department of Public Health five years prior. For school year 2021-2022, the Kindergarten projection is based on the birth to kindergarten ratio from school year 2020-2021 of 2.25. Three ratios are developed: 3-year average, 5-year average and 10-year average. Based on available demographic and community data, a ratio is chosen for the upcoming school year. This ratio is applied to the current enrollment (October 1 figures) to calculate the upcoming school year projections. Our projection formulas are based on current actual enrollment for FY'23.

Historically, Weston has experienced significant fluctuations in enrollment over the past 50 years. Below is a view of the historical changes to enrollment.



Enrollment Highlights:

Historical High:
Year: 1974
Number of Students: 2,929

Historical Low:
Year: 1990
Number of Students: 1,458

Current Year:
Year: 2023
Number of Students: 2,000

Projected Enrollment in 2024:
Number of Students: 1,983

Average Enrollment:
1972 through 2023
Number of Students: 2,126

Class Size Policy

In 2005, the School Committee approved the Class Size Policy for Kindergarten through Grade 5. Staffing patterns proposed in the budget are directly related to ensure compliance with the class size policy; mandated staffing such as Special Education and English Language Learners (ELL); or change in the Middle and High School Program of Studies. The table below provides a historical view of our class sizes compared to the policy guidelines.

Average Number of Pupils per Classroom - Grades K-5

Grade	Range (Min-Max)	Target	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
K	17-21	19	17.1	19.3	17.7	17.4	18.1	18.1	19.7	19.9	18.3	15.5	17.6	19.3
1	17-21	19	17.9	19.5	19.1	18.0	17.3	19.0	19.7	17.4	20.0	15.1	19.7	18.9
2	18-22	20	19.4	18.9	20.5	19.4	18.7	19.1	20.1	20.1	21.0	15.2	20.0	21.0
3	18-22	20	20.8	20.1	19.4	19.9	19.4	18.9	19.8	21.7	20.9	14.8	20.1	20.4
4	20-24	22	20.6	20.8	20.9	20.3	19.5	23.8	19.3	19.0	22.0	16.1	20.2	20.4
5	20-24	22	22.9	21.5	21.3	21.8	20.0	19.6	21.1	21.1	21.6	17.5	20.3	20.5

At the Middle and High Schools, the range, median and mean for the classes by department are calculated each year. At the Middle and High Schools, the minimum class size is 15[2] for a course to run unless prior approval by the Superintendent and School Committee is obtained. The tables below provide a 4-year range of data. FY21 is the same as FY20 as we were in a Hybrid Classroom setting for that school year.

Average Number of Pupils per Classroom - Grades 6-12

Middle School	19-20 Range	19-20 Median	19-20 Mean	20-21 Range	20-21 Median	20-21 Mean	21-22 Range	21-22 Median	21-22 Mean	22-23 Range	22-23 Median	22-23 Mean
English	12 to 24	21.0	20.6	12 to 24	21.0	20.6	16 to 25	21.0	20.8	13 to 25	20.0	20.1
Social Studies	17 to 25	21.0	21.2	17 to 25	21.0	21.2	17 to 24	22.0	21.5	17 to 24	22.0	21.1
Mathematics	13 to 25	20.5	19.8	13 to 25	20.5	19.8	12 to 25	21.0	20.1	13 to 27	18.0	19.4
World Lang.	12 to 27	18.0	18.7	12 to 27	18.0	18.7	10 to 27	18.0	18.2	13 to 28	18.0	19.1
Science	17 to 24	21.0	21.2	17 to 24	21.0	21.2	17 to 24	22.0	21.5	16 to 25	21.0	21.2

High School	19-20 Range	19-20 Median	19-20 Mean	20-21 Range	20-21 Median	20-21 Mean	21-22 Range	21-22 Median	21-22 Mean	22-23 Range	22-23 Median	22-23 Mean
English	13 to 25	18.0	18.5	13 to 25	18.0	18.5	11 to 24	22.0	21.0	13 to 24	20.0	20.6
Social Studies	12 to 24	22.0	20.8	12 to 24	22.0	20.8	13 to 25	23.0	21.2	11 to 24	22.0	20.7
Mathematics	12 to 26	18.0	18.7	12 to 26	18.0	18.7	8 to 26	22.0	20.7	11 to 26	23.0	21.4
World Lang.	10 to 23	18.0	17.7	10 to 23	18.0	17.7	11 to 25	20.0	18.9	10 to 24	19.0	18.5
Science	11 to 24	21.0	19.7	11 to 24	21.0	19.7	12 to 25	21.0	20.5	14 to 25	21.0	20.7

[2] At the December 11, 2017 School Committee meeting, the members voted to raise the minimum class size from 12 students to 15 students. Classes expected to run under 15 students must request School Committee approval.

Comparable Community Data

Weston Public Schools has, like many other public schools, emphasized the use of data to drive decision-making. This section will focus on a few data points and compare Weston data to our comparable communities.

Per Pupil Expenditure:

Each September, the Assistant Superintendent for Finance and Operations submits the End of Year (EOY) report to the Massachusetts Department of Elementary and Secondary Education (MA DESE). As described by the DESE, "[The EOY report] shows 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 schools spend their funds in specific functional areas such as teaching, maintenance, and administration."

The Per Pupil Expenditure (PPE) is calculated for each district based on the submission of the data contained in the EOY report. Below is a historical view of Weston's Per Pupil Expenditures by major category. Since fiscal year 2014, the per pupil expenditures has increased. At the initiation of the teacher's union, a joint labor management committee was formed in fiscal year 2008 to investigate switching from self-insured health plans to the state sponsored Group Insurance Commission (GIC). In July 2007, the state legislature allowed municipalities to join GIC as a cost reducing measure. Weston joined the GIC on July 1, 2009 as part of the third group of municipalities to do so. Below is a summary of the categories that make up the PPE for Weston for the past seven years.

Category	FY'15 PPE	FY'16 PPE	FY'17 PPE	FY'18 PPE	FY'19 PPE	FY'20 PPE	FY'21 PPE	Inc.I(Dec.) from FY'20	Inc.I(Dec.) from FY'15
Administration	$ 799.45	$ 926.05	$ 807.85	$ 894.73	$ 796.00	$ 811.93	$ 876.15	7.91%	$ 76.70
Instructional Leadership	$ 1,711.13	$ 1,768.06	$ 1,839.95	$ 1,856.93	$ 1,637.87	$ 1,753.85	$ 1,789.51	2.03%	$ 78.38
Classroom and Specialist Teachers	$ 8,138.85	$ 8,175.95	$ 8,811.57	$ 8,969.52	$ 8,867.48	$ 9,359.16	$ 10,463.39	11.80%	$ 2,324.54
Other Teaching Services	$ 1,757.22	$ 2,084.04	$ 1,750.91	$ 2,019.43	$ 2,028.21	$ 2,199.95	$ 2,657.63	20.80%	$ 900.41
Professional Development	$ 243.12	$ 297.54	$ 337.21	$ 161.07	$ 282.90	$ 482.91	$ 442.07	-8.46%	$ 198.95
Instructional Materials, Equipment and Technology	$ 631.00	$ 811.24	$ 883.83	$ 915.46	$ 653.69	$ 790.06	$ 679.29	-14.02%	$ 48.29
Guidance, Counseling and Testing	$ 656.35	$ 684.49	$ 734.57	$ 704.79	$ 1,251.13	$ 1,184.19	$ 1,340.69	13.22%	$ 684.34
Pupil Services	$ 1,966.32	$ 1,899.27	$ 2,089.65	$ 2,165.12	$ 2,268.87	$ 2,167.07	$ 2,646.54	22.13%	$ 680.22
Operations and Maintenance	$ 1,761.62	$ 1,797.84	$ 1,794.86	$ 2,062.40	$ 2,663.92	$ 2,216.35	$ 2,776.84	25.29%	$ 1,015.22
Insurance, Retirement Programs and Others	$ 4,161.20	$ 4,425.74	$ 4,647.53	$ 4,757.25	$ 4,522.35	$ 4,984.00	$ 5,693.24	14.23%	$ 1,532.04
OOD Tuitions	$ 941.74	$ 1,027.78	$ 760.07	$ 860.30	$ 873.81	$ 1,089.79	$ 974.76	-10.56%	$ 33.02
Per Pupil Expenditure	**$ 22,768.00**	**$ 23,898.00**	**$ 24,458.00**	**$ 25,367.00**	**$ 25,846.23**	**$ 27,039.26**	**$ 30,340.11**	**12.21%**	**$ 7,572.11**

Although Weston regularly reviews our own per pupil expenditures over time, we also compare our spending with comparable communities. Below is a table of PPE for the past seven (7) school years:

FY'21			FY'13		FY'14		FY'15		FY'16		FY'17		FY'18		FY'19		FY'20		FY'21	
Grades	**Enr.**	**District**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**	**PPE**	**Rank**
pk-12	4,537	Belmont	$12,659	16	$12,799	16	$13,029	15	$13,349	16	$13,656	16	$14,246	16	$14,820	16	$15,280	16	$17,451	16
pk-12	6,899	Brookline	$16,924	10	$17,291	10	$17,652	11	$18,866	9	$19,649	9	$19,922	9	$20,543	10	$21,256	8	$25,690	4
pk-8	598	Carlisle	$17,280	6	$17,704	6	$18,050	9	$19,709	5	$20,395	6	$20,052	8	$21,714	6	$20,709	11	$21,430	11
pk-8	2,038	Concord	$16,274	12	$16,457	12	$17,517	13	$19,169	7	$19,324	10	$19,916	10	$21,180	8	$21,498	7	$23,269	9
12-Sep	1,348	Concord Carlisle	$20,802	1	$20,446	3	$21,519	3	$21,585	4	$21,877	4	$22,471	4	$23,573	3	$23,335	4	$23,345	8
K-5	493	Dover	$19,323	3	$21,336	2	$24,263	1	$23,233	2	$23,335	2	$24,039	2	$23,107	4	$24,311	3	$25,842	3
12-Jun	1,220	Dover Sherborn	$17,123	9	$17,650	7	$18,673	5	$18,999	8	$20,252	7	$20,970	6	$21,414	7	$20,827	9	$21,860	10
pk-12	7,002	Lexington	$16,812	11	$17,496	9	$17,867	10	$18,069	12	$18,369	13	$18,747	13	$18,687	14	$19,481	13	$21,429	12
pk-8	1,115	Lincoln	$19,155	4	$19,923	4	$20,982	4	$21,799	3	$22,943	3	$23,426	3	$24,213	2	$26,035	2	$28,188	2
12-Sep	1,561	Lincoln Sudbury	$18,304	5	$18,116	5	$18,550	6	$19,282	6	$20,427	5	$21,778	5	$22,757	5	$22,244	5	$24,061	6
pk-12	5,633	Needham	$14,320	14	$15,020	14	$15,900	14	$16,547	14	$17,390	14	$18,149	14	$18,827	13	$19,193	14	$21,147	13
pk-12	12,201	Newton	$17,141	8	$17,581	8	$18,096	8	$18,779	10	$19,095	11	$19,396	11	$20,220	11	$20,786	10	$23,431	7
pk-8	2,580	Sudbury	$13,426	15	$14,246	15	$14,710	15	$15,279	15	$15,632	15	$16,556	15	$17,107	15	$17,801	15	$19,955	15
pk-12	2,762	Wayland	$16,177	13	$16,445	13	$17,652	12	$17,426	13	$18,483	12	$18,751	12	$19,443	12	$19,497	12	$20,614	14
pk-12	4,487	Wellesley	$17,232	7	$17,108	11	$18,185	7	$18,636	11	$19,934	8	$20,381	7	$21,016	9	$21,516	6	$24,183	5
pk-12	1,938	Weston	$20,579	2	$21,652	1	$22,768	2	$23,898	1	$24,458	1	$25,367	1	$25,846	1	$27,039	1	$30,296	1
		State Average[1]	**$13,999**		**$14,518**		**$14,941**		**$15,537**		**$15,956**		**$16,506**		**$17,141**		**$17,572**		**$19,113**	

As this table indicates, the PPE for Weston is consistently one of the highest among our comparable communities. These costs are driven by a comprehensive class size policy to enhance instruction; emphasis on continued learning through professional development; strong leadership model; and successful fundraising by Weston Education Enrichment Fund Committee (WEEFC). Parents and students alike frequently comment on how well prepared the students are for college due to Weston High School's rigorous curriculum and high standards set by the faculty. The rank shown above is based on the table data not statewide data.

Average Teacher Salary:

Similar to the PPE report above, the average teacher salary is derived from the data submitted in the EOY report and the Educator Personnel Information Management System (EPIMS) submitted bi-annually by the Human Resource Office. Average teacher salaries tend to fluctuate depending on the collective bargaining cycle of the respective community. In addition, the average teacher salary is influenced by the staff make-up and turnover rate in each district. Teacher salary tables are based on years of service (steps) and educational degrees (lanes). Teachers move throughout the salary table during their career. The distribution of teachers within a salary table has a significant impact on the average teacher salary. As teachers retire at the high end of the salary table, less experienced teachers often fill the vacancy at a lower salary.

Below is a table of the average teacher salary for the past seven years:

District	FY'14		FY'15		FY'16		FY'17		FY'18		FY'19		FY'20		FY'21	
	Average Salary	Rank	Average Salary	Rank	Average Salary	Rank	Average Salary	Rank	Average Salary	Rank	Average Salary	Rank	Average Salary	Rank	Average Salary	Rank
Belmont	$82,943	12	$85,241	13	$85,279	13	$85,906	13	$90,616	11	$93,414	12	$96,334	11	$101,061	9
Brookline	$93,213	3	$91,507	6	$93,727	5	$101,413	1	$95,208	8	$96,659	9	$100,041	10	$101,158	8
Carlisle	$91,588	4	$91,182	8	$100,803	1	$99,727	4	$100,691	4	$104,201	2	$104,270	5	$110,836	4
Concord	$91,142	5	$94,282	4	$95,732	4	$98,295	5	$99,501	5	$99,937	5	$107,852	2	$108,511	5
Concord Carlisle	$100,008	1	$100,731	1	$97,978	2	$100,222	2	$102,630	1	$107,527	1	$110,665	1	$117,960	1
Dover	$93,410	2	$95,020	2	$96,429	3	$88,367	8	$89,268	12	$92,531	13	$93,146	13	$98,285	13
Dover Sherborn	$90,476	6	$94,698	3	$90,341	10	$92,626	10	$94,331	10	$97,806	6	$102,886	6	$104,766	7
Lexington	$78,713	14	$80,975	14	$78,776	15	$82,322	14	$84,840	15	$87,151	15	$92,678	15	$94,513	14
Lincoln	$82,938	13	$86,451	12	$89,757	11	$93,039	19	$89,155	13	$90,520	14	$93,180	12	$92,894	16
Lincoln Sudbury	$89,798	7	$91,243	7	$92,859	8	$95,518	7	$102,175	2	$103,976	3	$107,460	3	$113,571	2
Needham	$87,175	10	$87,555	11	$89,622	12	$91,350	12	$95,184	9	$95,162	10	$92,960	14	$98,388	12
Newton	$75,862	15	$75,665	16	$78,209	16	$81,180	15	$82,045	16	$85,701	16	$88,804	16	$93,031	15
Sudbury	$73,472	16	$76,991	15	$83,234	14	$80,592	16	$89,124	14	$94,719	11	$100,633	9	$100,892	10
Wayland	$88,378	9	$89,900	10	$93,108	7	$96,103	6	$97,739	6	$97,121	8	$102,292	7	$105,651	6
Wellesley	$83,376	11	$90,041	9	$93,536	6	$91,478	11	$95,371	7	$97,301	7	$101,508	8	$100,778	11
Weston	$89,489	8	$93,953	5	$91,044	9	$99,887	3	$101,652	3	$100,873	4	$105,960	4	$110,901	3
State Average[1]	**$73,966**		**$74,744**		**$76,656**		**$78,670**		**$80,204**		**$82,379**		**$84,638**			

As the table indicates, Weston's average teacher salary is competitive with our comparable communities. Weston has approximately 68.4% of the faculty positions at the top step in their salary lane.

Special Education:

Special Education services are provided to eligible children from age 3 through age 22. Following federal and state regulations, Weston has a strong inclusion model that seeks to educate special education students in the least restrictive environment, such as in the same classrooms as their peers. General education and special education teachers collaborate to ensure the success of inclusion throughout the district. In some cases, Weston is unable to create a program that can meet the individual educational needs of a child and must seek an outside placement for a student.

Tuition rates for the out-of-district (OOD) placements are determined by the Massachusetts Executive Office for Administration and Finance, Operational Services Division, Special Education Pricing unit. These rates are set annually and are outside of the districts control. OOD placement in-state costs for fiscal year 2022 range from $69K to $135K annually for day programs and $78K to $372K annually for residential programs. Managing a special education budget is challenging and complex as students move in and out of the district and individual needs change. As the table below demonstrates, Weston has focused on meeting student needs, if possible in district, which provides more programmatic oversight and fiscal control. The table rank is based on the table data not statewide data.

Below is a table showing the percent of general fund spending on special education:

District	FY'16		FY'17		FY'18		FY'19		FY'20		FY'21	
	% of Total Budget	Rank	% of Total Budget	Rank	% of Total Budget	Rank	% of Total Budget	Rank	% of Total Budget	Rank	% of Total Budget	Rank
Belmont	23.93%	8	24.25%	7	23.80%	10	23.15%	11	22.26%	12	22.50%	10
Brookline	19.54%	14	20.60%	13	20.20%	13	20.91%	14	22.41%	10	21.41%	12
Carlisle	23.54%	9	23.54%	9	24.13%	9	25.91%	5	26.71%	5	27.97%	2
Concord	23.00%	10	24.22%	8	24.63%	6	24.96%	8	25.64%	9	24.70%	9
Concord Carlisle	24.58%	6	22.76%	11	23.12%	11	23.52%	10	22.33%	11	22.09%	11
Dover	37.29%	1	33.50%	1	33.93%	1	31.29%	1	32.94%	1	32.82%	1
Dover Sherborn	14.94%	16	14.96%	16	14.88%	16	15.19%	16	15.68%	16	15.91%	16
Lexington	24.89%	5	24.84%	5	24.83%	5	27.99%	2	28.34%	2	26.41%	5
Lincoln	22.01%	11	23.34%	10	24.49%	8	25.54%	6	25.93%	7	26.89%	3
Lincoln Sudbury	25.63%	3	24.72%	6	25.76%	4	24.89%	9	28.07%	3	26.76%	4
Needham	21.69%	12	21.49%	12	21.26%	12	21.18%	13	21.87%	13	21.06%	13
Newton	26.13%	2	26.73%	2	26.25%	3	26.49%	4	26.70%	6	26.06%	6
Sudbury	24.28%	7	25.08%	4	26.35%	2	27.30%	3	27.73%	4	25.99%	7
Wayland	20.51%	13	20.19%	14	19.77%	14	21.24%	12	20.29%	14	19.55%	14
Wellesley	25.21%	4	25.46%	3	24.58%	7	25.18%	7	25.87%	8	25.15%	8
Weston	18.21%	15	18.50%	15	19.46%	15	19.11%	15	19.74%	15	18.95%	15
State Average	23.00%		23.30%		20.90%		21.10%		22.63%		22.09%	

Budgetary Impacts on Student Achievements

Weston's focus on student growth is at the center of decision-making and resource allocation. Regardless of where a student begins, the district supports each student to make measurable social and academic growth over the course of the school year. Weston has placed resources into meaningful and targeted supports. Three areas of support wherein resources have been allocated are academic supports, professional development, and leadership salary/differentials.

Academic Supports:

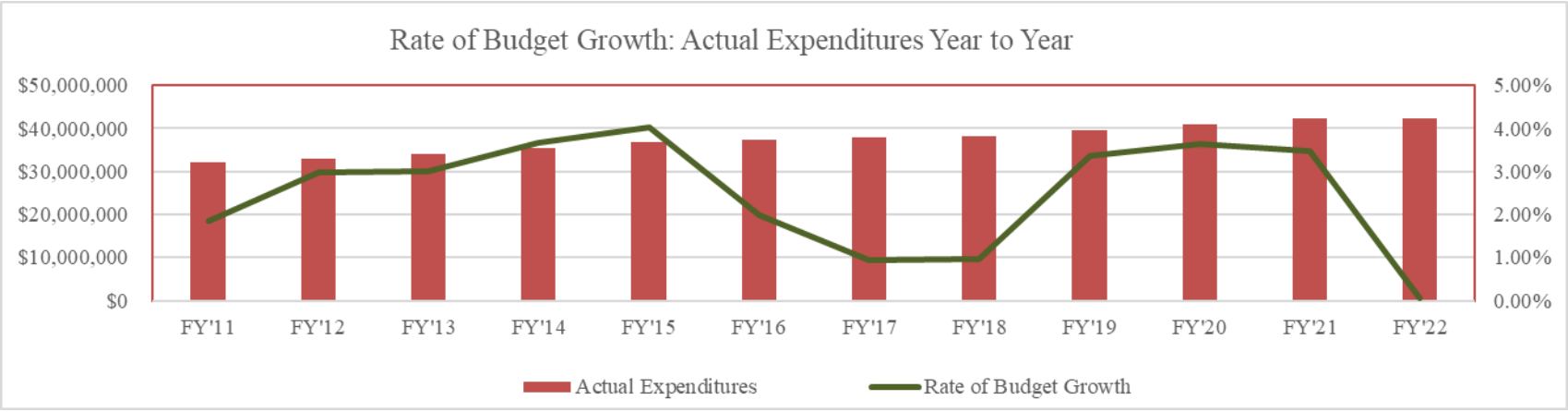
Weston offers a full range of academic supports from Kindergarten through Grade 12. These supports span all subjects and serve all students enrolled in Weston. The costs are divided into two categories: General Fund and External Funds (grants and revolving funds). These supports address the student who is not yet meeting the grade level standard, the student who needs additional practice/time with content, and/or the student who seeks the challenge of an Honors or Advanced Placement course.

Historical Data

Weston Public Schools consistently ranks among the best public school systems in the state and nationally. Maintaining a system of excellence is a result of the collaboration among administrators, faculty, staff, parents, students and the town. Voters at Town Meeting have, historically, been very supportive of the schools both through their approval of the annual operating budget and through regular approval of capital (debt exclusion) requests.

Historical Spending (Operating Budget Only):

As the budget timeline suggests, the budget development process spans many months. All known costs are factored into the recommended budget. During the course of the year, budget estimates are regularly updated to reflect actual contractual, personnel, utility, and special education costs. The School Committee and Administration have worked to identify ways to slow the rate of budget growth. The district has built in-house special education programs where appropriate cohort of students exist; reviewed class sizes at the secondary level and revised the minimum class size to 15 students to run a course without prior approval of the School Committee; implemented energy efficient monitoring systems; and restructured K-8 leadership responsibilities and related stipends.



Since Massachusetts school districts may not maintain general fund surpluses, all funds are reverted to the Town of Weston on June 30th. These funds, once returned to the town, are classified as Free Cash[3]. After the Massachusetts Department of Revenue, Division of Local Services certifies the free cash amount, it is used to offset costs in a future budget cycle. For instance, the FY'19 surplus funds were used to offset costs in the FY'20 budget. Reduced spending is dependent on multiple factors: faculty and staff turnover; maternity leaves; utility usage; substitute needs; special education costs and instructional material needs.

	2015	2016	2017	2018	2019	2020	2021	2022
Transfer to Free Cash	$28,649	$661,992	$910,110	$875,165	$611,406	$511,514	$548,938	$1,438,941

Student Performance Measures

There are several student performance measures one could present. This section will focus on five: Massachusetts Comprehensive Assessment System (MCAS) 2.0, Scholastic Aptitude Tests (SAT), American College Testing (ACT), Advanced Placement (AP) test and Weston based assessments. In all measures, Weston Public Schools continues to rank high within Massachusetts and nationally among public and private schools.

Massachusetts Comprehensive Assessment System (MCAS):

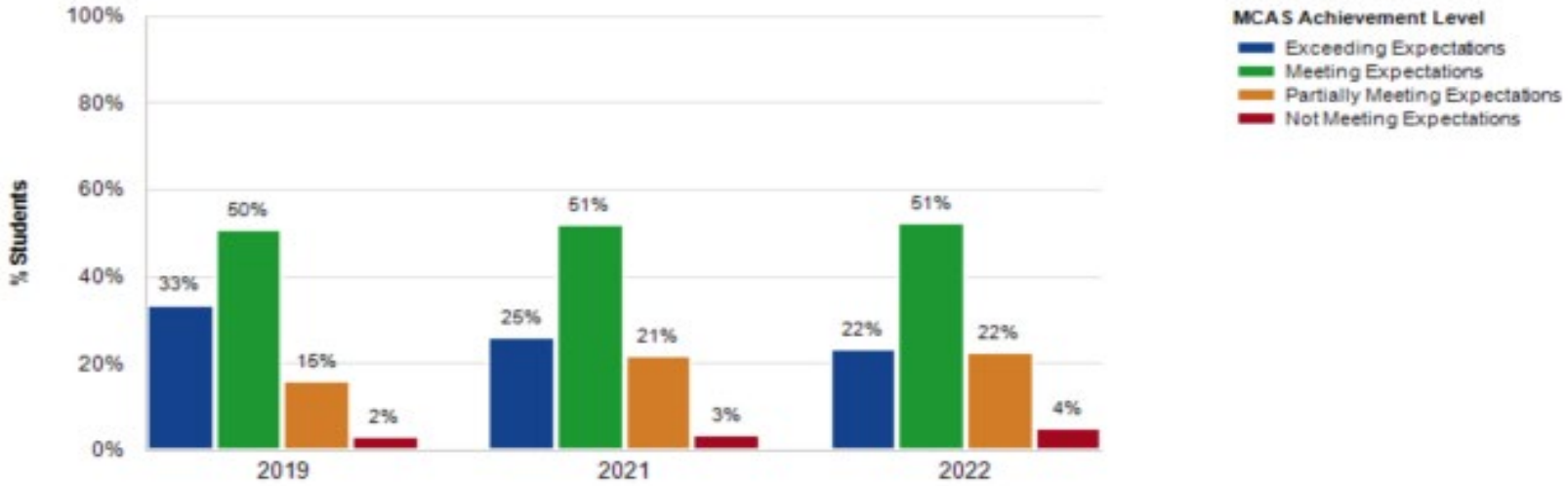
The table below provides a summary of the MCAS tests that were administered by grade and subject in the school year 2021-2022.

Grade	School Year 2021-2022	
	Legacy MCAS	Next Generation MCAS (MCAS)
3rd		ELA, Math
4th		ELA, Math
5th		ELA, Math, Science & Tech/Eng
6th		ELA, Math
7th		ELA, Math
8th		ELA, Math, Science & Tech/Eng
10th		ELA, Math, Science & Tech/Eng

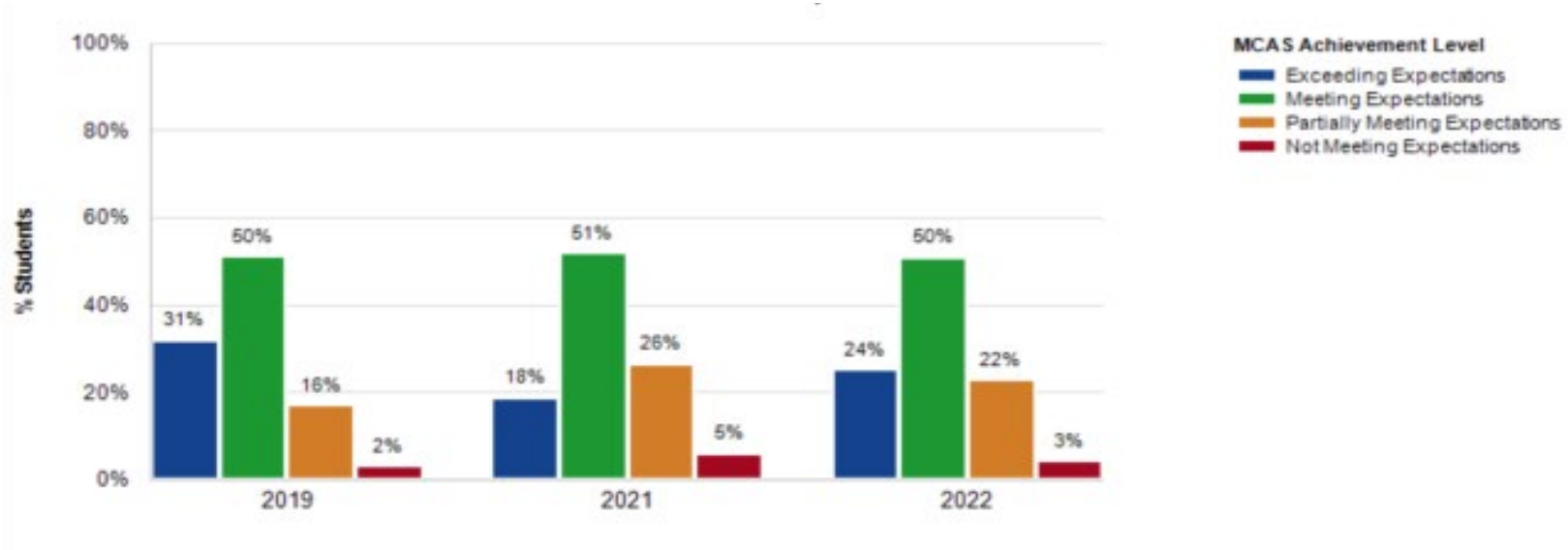
[3] According to the Massachusetts Department of Revenue, Division of Local Services 'Free Cash' is a communities remaining unrestricted operating funds from the previous year as shown on the balance sheet.

MCAS was administered using Chromebooks. The MCAS test provides results as: Exceeding Expectations, Meeting Expectations, Partially Meeting Expectations and Not Meeting Expectations. Below is a table of the 2022 MCAS results for Weston.

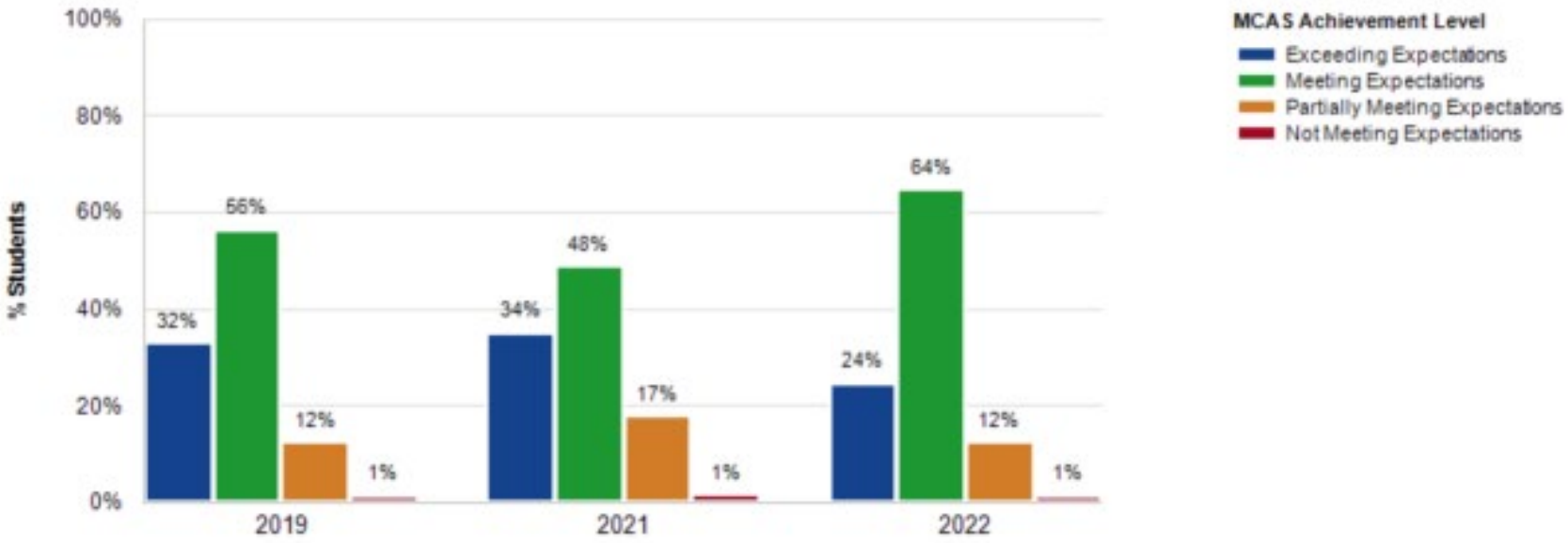
Grades 3-8, English Language Arts



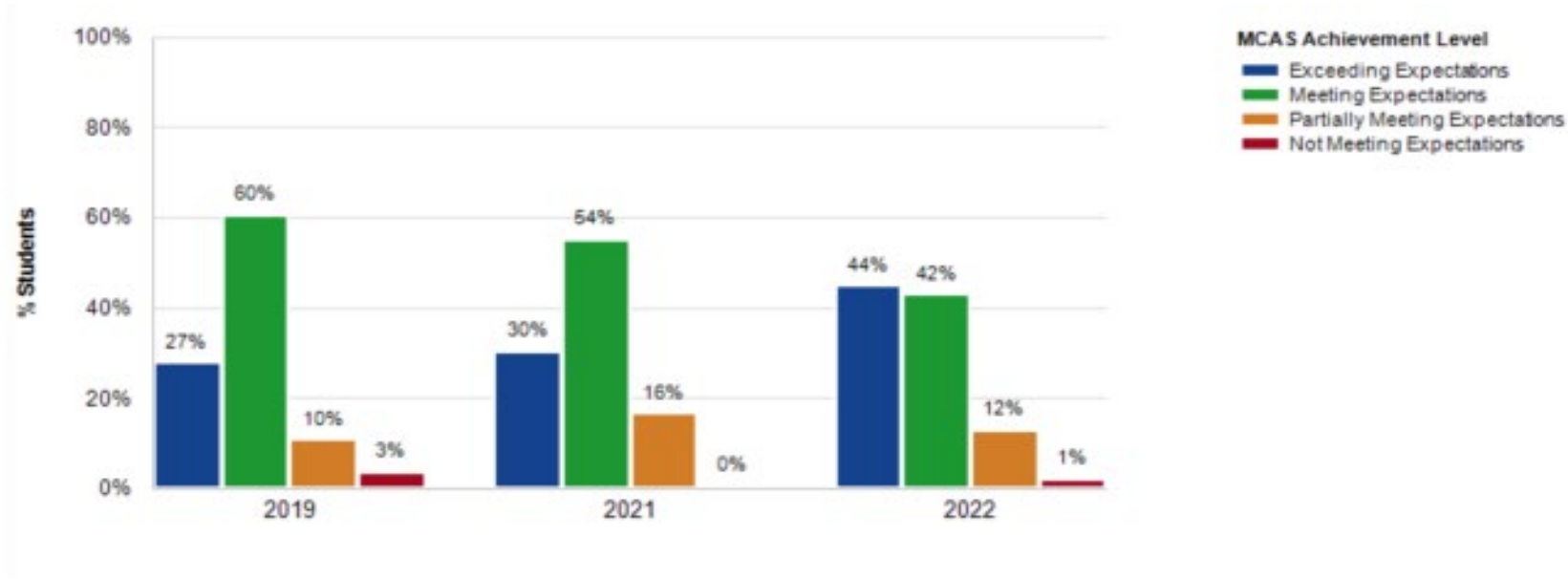
Grades 3-8, Mathematics



Grades 10, English Language Arts



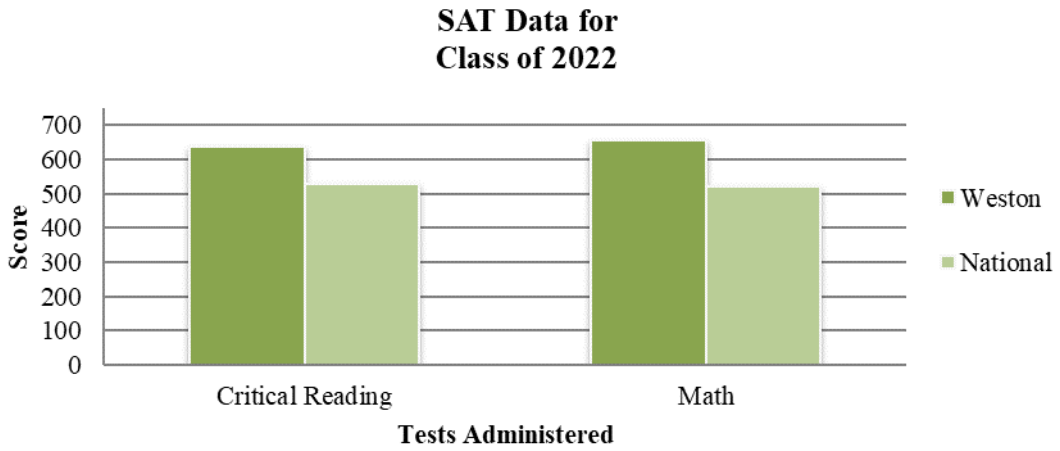
Grades 10, Mathematics



Historically, Weston's scores have improved significantly as student's progress through the grades. Weston has sustained a high level of performance over the years while maintaining a diversified curriculum and limiting time allotted to test preparation. Over the past five years, Weston has increased the importance of using assessment data to help guide instructional interventions.

Scholastic Aptitude Test (SAT):

Weston students may take both the Preliminary Scholastic Aptitude Test (PSAT) as well as the Scholastic Aptitude Test (SAT) in 15 different test subjects. In addition to Mathematics and English Language Arts, the SAT tests include World Languages, Social Studies and Science. The chart below provides the data for 2 of these tests. Below are the scores for Weston and National in Critical Reading and Math.

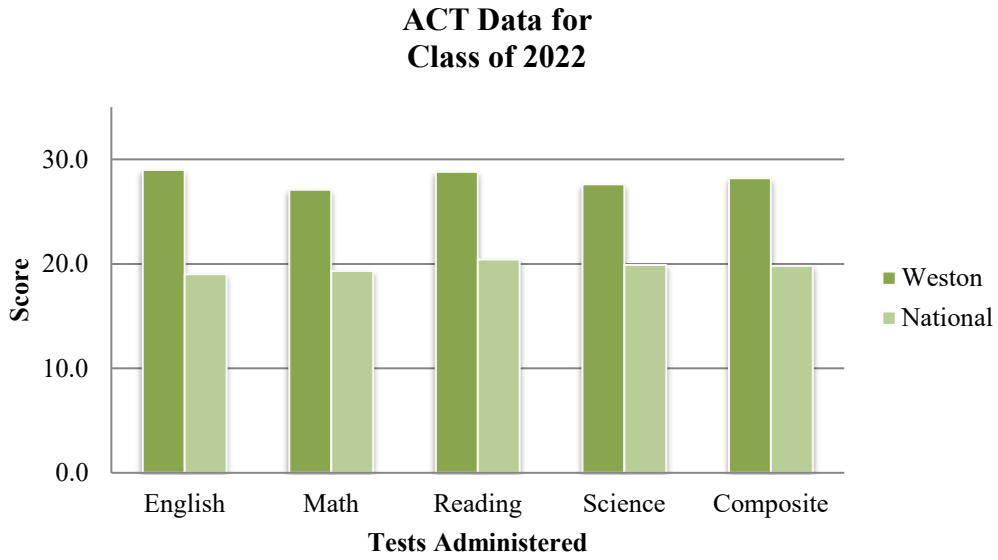


The table below provides a ten-year historical view of SAT results by subject and year. For comparison purposes, national scores are provided.

	Weston			National		
Year Grade	Critical Reading	Math	Writing	Critical Reading	Math	Writing
2012	615	645	630	496	514	488
2013	615	635	626	496	514	488
2014	608	628	607	497	513	487
2015	599	624	602	495	511	484
2016	619	643	618	494	508	482
2017	630	632	N/A	538	533	N/A
2018	650	670	N/A	536	531	N/A
2019	623	646	N/A	531	528	N/A
2020	654	669	N/A	528	523	N/A
2021	638	657	N/A	533	528	N/A
2022	639	658	N/A	529	521	N/A

American College Test (ACT):

The ACT (American College Test) is an increasingly popular test that Weston High School students are utilizing in the college application process. Given the increased numbers of students who are taking this test, it is important to include it as a regular part of the reported data.



The table below provides a ten-year historical view of ACT results by subject and year. For comparison purposes, national scores are provided.

	Weston					State of Massachusetts					National				
Year Grade	English	Math	Reading	Science	Comp.[4]	English	Math	Reading	Science	Comp.	English	Math	Reading	Science	Comp.
2011	27.1	25.9	26.2	24.7	26.1	24.1	24.6	24.4	23.2	24.2	20.6	21.1	21.3	20.9	21.1
2012	26.0	25.9	25.9	25.2	25.9	23.9	24.5	24.2	23.2	24.1	20.5	21.1	21.3	20.9	21.1
2013	28.1	27.0	27.7	26.4	27.1	23.8	24.4	24.4	23.2	26.9	20.2	20.9	21.1	20.7	20.9
2014	27.2	26.6	27.0	26.4	26.7	24.0	24.6	24.5	23.5	24.3	20.3	20.9	21.3	20.8	21.0
2015	25.6	25.2	25.7	25.3	25.6	24.2	24.6	24.6	23.8	24.4	20.4	20.8	21.4	20.9	21.0
2016	27.2	26.4	27.4	26.4	26.9	24.4	24.9	25.3	24.1	24.8	20.1	20.6	21.3	20.8	21.0
2017	27.3	26.8	27.7	26.6	27.2	25.4	25.3	25.9	24.7	25.4	20.3	20.7	21.4	21.0	21.0
2018	28.8	27.9	28.7	28.1	28.5	25.2	25.2	25.9	24.7	25.5	20.2	20.5	21.3	20.7	20.8
2019	28.6	28.1	28.3	28.2	28.4	24.2	24.6	24.6	23.8	24.4	20.1	20.4	21.2	20.6	20.7
2020	29.4	28.9	29.7	29.1	29.4	26.0	25.6	26.6	25.4	26.0	19.9	20.2	21.2	20.6	20.6
2021	28.6	27.4	28.9	27.7	28.3	27.6	26.9	28.4	26.8	27.6	19.6	19.9	20.9	20.4	20.3
2022	29.0	27.1	28.8	27.6	28.2	26.6	25.6	27.3	25.8	26.5	19.0	19.3	20.4	19.9	19.8

[4] Comp. refers to Composite

Advanced Placement (AP) Tests:

Weston offers a strong Advanced Placement (AP) curriculum to our students. In SY'21-22, 292 of Weston students took AP exams for a total of 550 exams. Weston offers 24 AP courses with most students required to take the AP exam or a final exam after the course. With a rating system of 5 (extremely qualified) to 1 (no recommendation), Weston students continue to excel in the exams with 83.0% of students scoring a 3 or higher. Of the 550 AP tests administered, the following awards of distinction were presented:

- AP Scholar Award (score of 3 or higher on 3 or more exams)
  21 Students
- AP Scholar with Honor Award (average grade of 3.25 on all AP exams taken and grades of 3 or higher on five or more AP exams)
  9 Students
- AP Scholar with Distinction Award (average grade of 3.5 on all AP exams taken and grades of 3 or higher on five or more AP exams)
  37 Students

The number of AP tests administered fluctuated with totals ranging from a low 469 to a high of 730 over the past nine years. Consistently, Weston students have performed quite well. The table below provides an eight-year historical view of AP results by year.

	Weston AP Test Totals (2012-2021)					
Year	**5**	**4**	**3**	**2**	**1**	**Total**
2013	124 24%	165 31%	124 24%	66 13%	45 9%	524
2014	144 28%	158 30%	130 25%	58 11%	33 6%	524
2015	160 34%	147 31%	107 23%	38 8%	17 4%	469
2016	147 29%	155 31%	126 25%	58 11%	18 4%	504
2017	146 29%	164 33%	110 22%	57 11%	25 5%	511
2018	173 29%	185 31%	154 25%	62 10%	33 5%	608
2019	221 30%	228 31%	174 24%	83 11%	24 3%	730
2020	216 33%	187 28%	167 25%	69 10%	22 3%	661
2021	149 27%	130 24%	132 24%	92 17%	46 8%	549
2022	167 30%	153 28%	134 24%	64 12%	32 6%	550

Over the past ten years, 79% to 88% of all students who have taken an AP exam scored a 3 or better. In Weston, all students enrolled in an Advanced Placement (AP) course are encouraged to take the exam.

Weston's Standards and Benchmarks:

Weston has developed system-wide learning standards for all students. The standards based curriculum builds on topics shifting the emphasis from what is taught to students to what is learned by students. Based on state and national curriculum standards, the Standards and Benchmarks provide:

Standard: or statement about what a student is expected to learn;
Big Ideas: or reasons for a student to learn a particular standard; and
Benchmarks: or specific grade level expectations of learning.

Weston's Standards and Benchmarks are reviewed regularly.

New England Association of Schools and Colleges (NEASC)

In 2012, Weston High School was re-accredited by NEASC. The self-study took place in school year 2010-2011. All members of the Weston High School community were involved in each aspect of the process including many parents and students. The visiting committee was on-site from October 16 through October 19, 2011. The final report, submitted to the School Committee on December 5, 2012, included many commendation and recommendations. The visiting committee wrote:

"Weston High School is a vibrant learning community that provides an excellent education for its students. It is evident that Weston High School is an academically high performing school environment where higher order thinking and a commitment to high expectations are the norm, but what sets this school apart is the apparent commitment to a personalized learning experience for every student and the structures put in place to ensure that all students needs are met. There is an impressive amount of time during the school day for teachers to work with students and collaborate with one another. There are targeted summer and school year programs to ensure that all students have access and opportunities to high level classes and there are multiple extra-curricular clubs and organizations that give students a place to find their passion.[5] *Weston was commended for their strong academic, extracurricular and athletic programs."*

The Weston High School community has, and will continue, to focus on the recommendations outlined in the report. NEASC accreditation occurs every 10 years.

[5] NEASC Visiting Committee Report, Overview of Findings.

Dropout Rates

The dropout rate calculation is based on high school enrollment as of October 1st and the End of Year Student Information Management System (SIMS) filing with the Massachusetts Department of Elementary and Secondary Education (MA DESE). The final dropout rate = [(Summer Dropouts + School Year Dropouts) – Returned Dropouts] / High School Enrollment. The MA DESE checks the dropouts against all other district's data and the last district that the student is reported by is held accountable. Below is a historical view of Weston's dropout rate:

Weston High School Historical Drop Out Data									
Description	SY'13-14	SY'14-15	SY'15-16	SY'16-17	SY'17-18	SY'18-19	SY'19-20	SY'20-21	SY'21-22
High School Enrollment: Total enrollment in Grades 9-12 based on October 1st.	774	704	726	705	693	707	663	630	638
Summer Dropouts: Students determined to have dropped out of school over the summer before the start of the school year.	2	0	0	0	1	0	0	7	0
School Year Dropouts: Students determined to have dropped out of school in any reporting periods during the school year.	0	0	0	0	0	0	1	0	0
Returned Dropouts: Students who were reported as returned to school, graduated or earned a GED before October 1st.	2	0	0	0	1	0	0	0	0
Final Dropout Count (Adjusted Dropouts): Summer dropouts and school year dropouts minus returned dropouts.	0	0	0	0	0	0	0	0	0
Final Dropout Rate (Adjusted Dropout Rate): Total adjusted dropouts divided by the total enrollment multiplied by 100.	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Statewide Dropout Rate:	2.0%	1.9%	1.9%	1.8%	1.9%	1.8%	1.8%	1.5%	

In 2011, The U.S. Department of Education (US DOE) created a uniform method of reporting dropout rates nationally. The uniform rate calculation is based on an adjusted four-year cohort graduation rate rather than absolute numbers. Overall, Weston has a very low dropout rate compared to the state average of 1.5% in school year 2020-2021.

Global Education

Weston Public Schools is committed to broadening a student's lens through global education. At the elementary level, students learn about various parts of the world. Examples of the curriculum that supports global education include: Kindergarteners learn about Me in My World; Grade 1 students study Japan; and Grade 2 students study people who make a difference in communities around the world. Ethnically and globally diverse books are available in the library and classrooms to provide each student exposure to the world around them from a very early age. At the secondary level, students have numerous travel options related to the curriculum. These include world language travel (Mandarin Chinese: China; Spanish: Argentina, Peru and Costa Rica; Latin: Italy, French: Quebec and France). By High School, students can choose to participate in two long-standing exchange programs. Since the 1950's, Weston has maintained a year-long student exchange program with Rombas, France. Since 1960's, Weston has maintained a semester-long student exchange with Porto Alegre, Brazil. In 2007, Weston developed a third exchange program as part of the US-China Principal Shadowing Project with Luoyang, China. Since the inception, groups have travelled to Weston from China and Weston students have travelled to China. Future exchanges are expected as the relationship continues. Since 2008, administrators and faculty have travelled regularly to Western Uganda to volunteer in seven (7) primary schools. In 2012, Weston High School students travelled to Uganda with World Challenge on a student-directed tour.

The science wing at Weston High School includes a Global Education Center (GEC). This center is used to further Global Education in Weston.

District Awards and Achievements

Weston Public Schools has consistently ranked among the top school districts in Massachusetts for student achievement. National acknowledgement has also shown Weston as a high performing, best value school district. Examples of these acknowledgements include:

January 2023	Niche: Weston Public Schools ranked #1 Best School Districts in Massachusetts.
October 2021	Niche: Weston Public Schools ranked #2 Best School Districts in Massachusetts.
October 2020	Niche: Weston High School ranked #9 Best Public High School in Massachusetts.
September 2020	Boston Magazine: Weston Public Schools ranked #5 in the state
April 2019	US News and World Report: Weston High School ranked #21 in the state and #630 nationally.

Glossary of Terms

To be consistent in the definitions of terms as they are used in Massachusetts, the definitions are provided by the Massachusetts Department of Revenue, Municipal Knowledge Base.

Appropriation An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. Weston has an Open Town Meeting with a 3-member Board of Selectmen form of government.

Assessed Valuation A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.

Audit An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Available Funds Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization fund; overlay surplus, water surplus, enterprise net assets, unrestricted (formerly retained earnings).

Balance Sheet A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Bond Authorization Action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. In Weston, the Board of Selectmen authorizes the issuance of all bonds.

Bond Rating A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies such as Moody's and Standard and Poors use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating. Weston maintains AAA rating.

Budget A plan for allocating resources to support particular services, purposes and functions over a specified period of time.

Capital Budget An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy, rates, and identify those items that were not recommended.

Capital Improvement Program	A blueprint, for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.
Cash Receipts	Any money received by a municipality or its departments whether by cash, check or electronic transfer.
Chapter 70 School Funds	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.
Cherry Sheets	Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.
CMR	General Laws of Massachusetts Chapter 30A: Section 6A. Code of Massachusetts regulations; first publication. Section 6A. Prior to publication of the first issue of the Massachusetts Register, the state secretary shall first cause to be published all currently effective agency regulations in a special publication of the Massachusetts Register to be designated as the "Code of Massachusetts Regulations".
Collective Bargaining	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Weston Public Schools has six (6) bargaining units: Weston Education Association (WEA), Weston Aides and Paraprofessional Association (WAPA), American Federation of State, County, Municipal Employees, AFL-CIO (AFSCME Building and Grounds and AFSCME Cafeteria), Weston School Bus Drivers Association (WSBDA) and the Weston Educational Administrative Assistants Association (WEAAA).
Community Preservation Act	Enacted as MGL Ch. 44B in 2000, the community preservation act permits cities and towns accepting its provisions to establish a restricted fund from which monies can only be appropriated for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires town meeting or city council approval, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. Weston's surcharge is 3%.
Cost of Living Adjustment	Reference to language in municipal contracts that provide for annual or periodic increases in salaries and wages for employees over the course of the contract. The amount of an increase is most often negotiated based on a community's ability to pay, but is sometimes tied to the annual change in a specified index, i.e., consumer price index (CPI).

Debt Authorization	Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.
Debt Exclusion	An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, and then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
Debt Limit	The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of Equalized Value (EQV) for a city and 5 percent of EQV for a town. By petition to the Municipal Oversight Board, cities and towns can receive approval to increase their debt limit to 5 and 10 percent of EQV, respectively.
Deferred Revenue	Amounts that do not meet the criteria for revenue recognition. Also, earned amounts that are not yet available to liquidate liabilities of a current period.
DESE	State department providing resources to school administrators, teachers, students and parents in Massachusetts. The DESE Finance section deals with a wide range of school finance issues and takes a major role in determining state aid to municipalities for education via the Local Aid projects that make up the Cherry Sheet process.
DOR	State department responsible for collecting a wide variety of taxes, providing taxpayer support, and administering programs related to municipal finance through the Division of Local Services (DLS).
DLS	A division within the DOR (Department of Revenue) responsible for helping Massachusetts cities and towns achieve sound and efficient fiscal management through technical assistance, training, and oversight. DLS bureaus are responsible for ensuring the fairness and equity of local property taxation, the accuracy and quality of local accounting and treasury management, interpreting state laws that affect local governance, distributing local aid, maintaining a comprehensive databank on local finances, and auditing local school districts.
Education Reform Act of 1993	State law that authorized the seven-year, Chapter 70 funding program for education and that established spending targets for school districts as a means to remedy educational inequities.
Encumbrance	A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.
Estimated Receipts	A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projects of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget.
Excess Levy Capacity	The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.

Expenditure	An outlay of money made by municipalities to provide the programs and services within their approved budget.
Expense	An identified cost incurred to accomplish a particular goal.
Financial Statement	A presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year.
Fiscal Year	Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. For example, the 2000 fiscal year is July 1, 1999 to June 30, 2000. Since 1976, the federal government fiscal year has begun October 1 and ended September 30.
Fixed Assets	Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
Foundation Budget	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.
Free Cash	Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.
Fund Accounting	Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
General Fund	The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.
General Ledger	The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.
General Obligation Bonds	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

Internal Control Structure	The policies and procedures established by management to ensure the integrity and comprehensiveness of the data collected by the accounting system for use in internal and external financial reports, as well as the overall control environment in which the government operates.
Levy	The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.
Levy Ceiling	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.
Levy Limit	A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.
Line Item Budget	A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.
Line Item Transfer	The reallocation of a budget appropriation between two line-items within an expenditure category (i.e., salaries, expenses). Employed as a management tool, line-item transfer authority allows department heads to move money to where a need arises for a similar purpose and without altering the bottom line. Whether or not line-item transfers are permitted depends on how the budget is presented (i.e. format) and what level of budget detail town meeting believes it is approving.
Local Aid	Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.
Local Receipts	Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.
Maintenance Budget	A no-growth budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.
MGL	Laws passed by the Massachusetts legislature. The MGL is organized by chapters with multiple sections in each chapter. Currently there are 282 chapters.
Modified Accrual Basis of Accounting	A method of accounting that recognizes revenues in the accounting period in which they become available and measurable.

MRGF	An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).
NSS	School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Massachusetts Department of Elementary and Secondary Education (MA DESE) (Education Reform Act of 1993).
New Growth	The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY06 is based on new construction, etc. that occurred between January and December 2004. In the fall of 2005, when new growth is being estimated to set the FY06 levy limit, the FY05 tax rate is used in the calculation.
Objects of Expenditures	A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay".
Operating Budget	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
Override	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.
Personal Property Tax	Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.
Program Budget	A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.
Proposition 2 ½	State law enacted in 1980 that regulates local property tax administration. Major provisions of this legislation are located in MGL Ch 59 - Assessment of Local Taxes § 21C and relate to the determination of a levy limit and levy ceiling for each town.
Purchase Order	An official document or form authorizing the purchase of products and services.
Receipts	Money collected by and within the control of a community from any source and for any purpose.
Requisition	Form used by the requesting department when ordering products and services from external vendors. This document generates a Purchase Order.

Revolving Fund	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be re-authorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.
Tax Rate	The amount of property tax stated in terms of a unit of the municipal tax base; for example, $12.40 per $1,000 of assessed valuation of taxable real and personal property.
Unfunded Mandate	A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.
Warrant	An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.
Zero Based Budget	A budget building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins again at zero prompting close scrutiny and prioritization of costs annually.

Education Acronyms

Education has many commonly used acronyms on the federal, state and local level. Although not an exhaustive list, below are the most commonly used and those found throughout the budget document.

30B	Refers to Chapter 30B of the Massachusetts General Laws which govern competitive quotes and bidding for goods and services
403B	Similar to a 401k in the private sector, a regulation allowing pre-tax deductions of savings by a school employee for use in retirement
457	Similar to a 403B, a regulation allowing pre-tax deductions of savings by a municipal employee for use in retirement
504	Section 504 of the Rehabilitation Act of 1972 is a statute that prohibits discrimination against individuals with disabilities.
ACT	American College Test
ACTFL	American Council on the Teaching of Foreign Languages
ADA	American with Disabilities Act
AESOP	Automated Substitute Placement & Absence Management
AFSCME Cafeteria	American Federation of State, County, and Municipal Employees, Cafeteria
AFSCME Custodian	American Federation of State, County, and Municipal Employees, Custodian
AP	Advanced Placement, a curriculum sponsored by College Board

APE	Adaptive Physical Education
ASBO	Association of School Business Officials
ASCD	Association for Supervision and Curriculum Development
AT	Assistive Technology
AUP	Acceptable Use Policy
BCBA	Board Certified Behavioral Analyst
BWMPO	Boston Weston METCO Parent Organization
CB	Circuit Breaker – state reimbursement program for extraordinary special education costs
CFR	Code of Federal Regulations
CIP	Capital Improvement Program
CMR	Code of Massachusetts Regulations
CNI	Curriculum and Instruction
COBRA	Consolidated Omnibus Budget Reconciliation Act (COBRA)
COLA	Cost of Living Adjustment
ConCom	Conservation Commission
CP	College Placement
CY	Current Year
DESE	Massachusetts Department of Elementary and Secondary Education
DCAM	Division of Capital Asset Management
DI	Differentiated Instruction
DLS	Department of Revenue, Division of Local Services
DOR	Department of Revenue
DPH	Massachusetts Department of Public Health
DSP	Directed Support Program
EDGAR	Education Department General Administrative Regulations
ELA	English Language Arts
ELL	English Language Learner
ESEA	Elementary Secondary Education Act
EOYR	End of Year Report
EPIMS	Educator Personnel Information Management System
F-1	A nonimmigrant visa for those wishing to study in the United States
FAPE	Free Appropriate Public Education
FERPA	Family Education Rights and Privacy Act
FinCom	Finance Committee
FOIA	Freedom of Information Act
FTE	Full-Time Equivalent
FY	Fiscal Year (July 1 through June 30)
FFY	Federal Fiscal Year (October 1 through September 30)
GAAP	Generally Accepted Accounting Procedures
GFOA	Government Finance Officers Association
GIC	Group Insurance Commission

GPA	Grade Point Average
HIPAA	Health Insurance Portability and Accountability Act of 1996
HQT	Highly Qualified Teacher
HR	Human Resources
IDEA	Individuals with Disabilities Education Act (94-142)
IEP	Individualized Education Plan
IFB	Invitation for Bid
IG	Inspector General
IST	Instructional Support Teams
J-1	A non-immigrant visa category is for individuals approved to participate in study-based exchange visitor programs
K-12	Kindergarten through 12th Grade
LBC	Language Based Classroom
LEA	Local Education Agency
LEP	Limited English Proficient
LRE	Least Restrictive Environment
MASBO	Massachusetts Association of School Business Officials
MAPPO	Massachusetts Association of Public Purchasing Officials
MASC	Massachusetts Association of School Committees
MASS	Massachusetts Association of School Superintendents
MBF	My Budget File
MCAS	Massachusetts Comprehensive Assessment System
METCO	Metropolitan Council for Educational Opportunity
MGL	Massachusetts General Laws
MLP	My Learning Plan
MOU	Memorandum of Understanding
MSBA	Massachusetts School Building Authority
MTEL	Massachusetts Tests for Educator Licensure
MTRB	Massachusetts Teachers Retirement Board
MTRS	Massachusetts Teachers Retirement Service
NCES	National Center for Educational Statistics
NCTE	National Council of Teachers of English
NEASC	New England Association of Schools and Colleges
NESDEC	New England School Development Council
NSLP	National School Lunch Program
NSS	Net School Spending
OCR	Office of Civil Rights
OOD	Out of District Placement
OT	Occupational Therapist; Occupational Therapy
PBC	Permanent Building Committee
PBL	Project or Problem Based Learning
PD	Professional Development

PDP	Professional Development Points
PERAC	Massachusetts Public Employee Retirement Administration Commission
PO	Purchase Order
PPE	Per Pupil Expenditure
PSAT	Preliminary Scholastic Aptitude Test/National Merit Scholarship Qualifying Test
PT	Physical Therapist; Physical Therapy
PTO	Parent Teacher Organization
PY	Prior Year
RIF	Reduction in Force
RtI	Response to Intervention
RVT	Regional Vocational-Technical School
SAA	Student Activity Account
SAC	School Advisory Council
SAT	Scholastic Aptitude Test
Sch. Comm./SC	School Committee
SEVIS	Student and Exchange Visitor Program
SIP	School Improvement Plan
SIMS	Student Information Management System
SLD	Specific Learning Disability
SLP	Speech and Language
SNAP	Supplemental Nutrition Assistance Program
SOAR	Summer Opportunities for Academics and Recreation
SPED	Special Education
SPED PAC	Special Education Parent Advisory Committee
STEM	Science, Technology, Engineering, and Mathematics
STEAM	Science, Technology, Engineering, Art, and Mathematics
SY	School Year
TEC	The Enrichment Center
TL	Teaching and Learning
UDL	Universal Design for Learning
UMAS	Uniform Massachusetts Accounting System
USDA	Unites States Department of Agriculture
WAPA	Weston Aides and Paraprofessionals
WEA	Weston Education Association
WEAAA	Weston Education Administrative Assistants Association
WEEFC	Weston Education Enrichment Fund Committee
WPS	Weston Public Schools
WSBDA	Weston School Bus Drivers Association