CHRISTOPHER CHEW, Ed.D.
Superintendent of Schools

COURTNEY L. MORAN, M.Ed.
Assistant Superintendent

GERARD COUGHLIN, M.Ed.
Director of Special Education and SEL

JENNY LIN, CPA
Director of School Finance

Westford Public Schools
Administrative Offices
23 Depot St. • Westford, Massachusetts 01886
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

To: Westford School Committee
From: WPS Administration
Re: FY26 Budget
Date: December 9th, 2024

Overview of the FY26 Budget

Following the failure of the FY25 override, the FY26 budget cycle has continued to present significant challenges. In response to budget constraints, we have explored various alternatives to craft a balanced FY26 budget. The proposed **FY26 budget totals $69,388,572**, reflecting a **2.67%** increase over the FY25 allocation of $67,585,356.

Major Changes Reflected in the FY26 Budget

Enhanced Utilization of Revolving Accounts (Total: $406,179)

1. Optimizing Account Usage
   The School Committee Finance Subcommittee conducted a comprehensive review of non-General Fund balances, including revolving accounts and special revenue funds. This resulted in the establishment of a Non-General Fund Guidebook to guide the annual budget process.
2. Sustainability Goals
   Our goal is to develop a sustainable plan over the next 3–4 years to achieve target balances for revolving accounts and special revenue funds. Once the target balances are reached, new funding will need to be identified in order to support the General Fund as the increased offsets will no longer be available. The combined total offset increase across various areas is $406,179. Recommended changes include:
   - School Building Usage: $50,000 (+$20,000)
   - Integrated Preschool: $282,000 (+$25,000)
   - Early Arrival Program: $10,000 (+$7,500)
   - Extracurricular Fees: $178,485 (+$31,000)
   - Music Fees: $185,000 (+$35,000)
   - Lost Books: $2,000 (+$2,000)
   - Parking Fees: $70,000 (+$20,000)
   - School Choice: $789,000 (+$260,000)
   - Food Service: $162,970 (+$5,679)

   Note: No additional increases are proposed for Bus Transportation or Athletic Revolving accounts.

Increased Circuit Breaker Offset (Total: $400,000)

The proposed Circuit Breaker offset increase is $400,000, reflecting FY25's Circuit Breaker reimbursement, which is $400,000 higher than FY24. The full FY25 reimbursement of $3,040,472 will be used in FY26 to offset Out-of-District tuition costs.

Expense Reductions (Total: $583,261)

1. Enrollment Adjustments: (-$140,002)
    - Reduce 2.0 FTE elementary teachers (absorbed through retirements)
        - 1.0 FTE Kindergarten teacher at Miller.
        - 1.0 FTE Kindergarten teacher at Nabnasset.
2. Elementary MTSS Model Adjustments: (-$292,509)
    - Reduce interventionists from 24.2 FTEs to 15.0 FTEs across six elementary schools due to decreased student needs.
3. Energy Efficiency Savings: (-$42,000)
    - $42k in cost savings from lighting upgrades at Westford Academy and Miller.
4. Administrative Support Adjustment: (-32,560)
    - Reduce 0.2 FTE Post-Graduate admin support; combine responsibilities with 0.6 Out-of-District Coordinator to create a 1.0 FTE Assistant Director of Special Education.
5. Elementary Music Position Adjustment: (-14,000)
    - Reduce 0.2 FTE Elementary music teaching position by consolidating two 0.6 FTE positions into one 1.0 FTE position.
6. Westford Academy AV Technician: (-62,190)
    - Reduce 1.0 FTE Audio-Video Technician specialist position; redistribute responsibilities following retirement.

Service Additions (Total: $267,063)

1. Medically Fragile Program for Grades 3–5: (+$70,001)
    - Extend the current program (PreK–2) by adding a 3–5 program at Day Elementary:
        - Add 1.0 FTE Special Education Teacher
2. REACH Program at Nabnasset: (+$98,531)
    - Establish a REACH program to reduce the numbers at Miller:
        - Add 1.0 FTE Special Education Teacher and 1.0 FTE ESP
3. SAIL Program for Grades 6–8: (+$98,531)
    - Expand the existing program for Grades 3–5 by creating a 6–8 program at one of the middle schools:
        - Add 1.0 FTE Special Education Teacher and 1.0 FTE ESP

Summary

The combination of enhanced revenue utilization, strategic expense reductions, and critical service additions has enabled us to craft a balanced budget for FY26.

CHRISTOPHER CHEW, Ed.D.
Superintendent of Schools

COURTNEY L. MORAN, M.Ed.
Assistant Superintendent

GERARD COUGHLIN, M.Ed.
Director of Special Education and SEL

JENNY LIN, CPA
Director of School Finance

Westford Public Schools
Administrative Offices
23 Depot St. • Westford, Massachusetts 01886
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

A categorical breakdown of the proposed FY26 budget and the FY25 budget is listed as follows:

	FY26 Budget	***FY25 Budget***
1110 SCHOOL COMMITTEE	*$ 10,675*	*$ 10,675*
1210 SUPERINTENDENT OF SCHOOLS	*$ 315,334*	*$ 298,028*
1220 ASSISTANT SUPERINTENDENT	*$ 250,191*	*$ 244,562*
1410 BUSINESS OFFICE	*$ 507,598*	*$ 491,961*
1420 HUMAN RESOURCES & BENEFITS	*$ 734,120*	*$ 369,695*
1430 LEGAL SERVICES	*$ 82,000*	*$ 82,000*
1450 INFORMATION MGT/TECHNOLOGY	*$ 94,944*	*$ 261,841*
2110 CURRICULUM DIRECTORS	*$ 394,355*	*$ 393,092*
2210 SCHOOL LEADERSHIP - BUILDING	*$ 3,661,707*	*$ 3,606,714*
2250 NON-INSTR BUILDING TECHNOLOGY	*$ -*	*$ -*
2305 CLASSROOM TEACHERS	*$ 27,125,029*	*$ 26,224,284*
2310 TEACHER SPECIALISTS	*$ 7,746,562*	*$ 7,179,567*
2315 INSTRUCTIONL COORD/TEAM LEADERS	*$ 370,124*	*$ 397,859*
2320 MEDICAL/THERAPEUTIC SERVICES	*$ 1,759,828*	*$ 1,728,005*
2325 TEACHER SUBSTITUTES	*$ 513,279*	*$ 513,279*
2330 INSTRUCTIONAL ASSISTANTS	*$ 4,719,127*	*$ 4,591,132*
2340 LIBRARY/MEDIA CENTER SALARIES	*$ 790,707*	*$ 858,437*
2355 SUBSTITUTES FOR PROF DEVELOPMENT	*$ 17,844*	*$ 17,844*
2357 PROFESSIONAL DEVELPMT EXPENSES	*$ 404,882*	*$ 380,342*
2410 TEXTBOOKS & RELATED MEDIA	*$ 54,800*	*$ 63,500*
2415 LIBRARY INSTRUCTIONAL MATERIAL	*$ 30,871*	*$ 32,000*
2420 INSTRUCTIONAL EQUIPMENT	*$ 31,900*	*$ 23,500*
2430 GENERAL INSTRUCTIONAL SUPPLIES	*$ 448,821*	*$ 462,840*
2440 OTHER INSTRUCTIONAL SERVICES	*$ 50,800*	*$ 50,700*
2451 CLASSROOM INSTRUCT TECH	*$ 26,550*	*$ 42,800*
2453 LIBRARY INSTRUCTIONAL HARDWARE	*$ 2,250*	*$ 2,400*
2455 INSTRUCTIONAL SOFTWARE	*$ 262,096*	*$ 349,546*
2710 GUIDANCE & ADJUSTMT COUNSELORS	*$ 3,075,208*	*$ 2,847,460*
2720 TESTING & ASSESSMENT	*$ 27,885*	*$ 24,900*
2800 PSYCHOLOGICAL SERVICES	*$ 534,311*	*$ 501,823*
3100 PARENT LIAISON SERVICES	*$ 5,000*	*$ 5,000*
3200 MEDICAL/HEALTH SERVICES	*$ 1,048,968*	*$ 989,713*

3300 TRANSPORTATION SERVICES	*$ 4,618,543*	*$ 4,403,420*
3400 FOOD SERVICES	*$ -*	*$ -*
3510 ATHLETICS	*$ 516,582*	*$ 509,560*
3520 OTHER STUDENT ACTIVITIES	*$ 48,639*	*$ 79,639*
3600 SCHOOL SECURITY	*$ 81,900*	*$ 81,900*
4110 CUSTODIAL SERVICES	*$ 1,982,441*	*$ 2,085,353*
4120 HEATING OF BUILDINGS	*$ 809,612*	*$ 809,612*
4130 UTILITY SERVICES	*$ 1,159,062*	*$ 1,107,434*
4210 MAINTENANCE OF GROUNDS	*$ 45,000*	*$ 65,000*
4220 MAINTENANCE OF BUILDINGS	*$ 1,105,240*	*$ 1,106,199*
4225 BUILDING SECURITY	*$ 107,750*	*$ 107,750*
4230 MAINTENANCE OF EQUIPMENT	*$ 53,861*	*$ 51,463*
4400 NETWORKING & TELECOM	*$ 657,875*	*$ 664,159*
4450 TECHNOLOGY MAINTENANCE	*$ 56,300*	*$ 56,300*
5100 EMPLOYER RETIREMENT CONTRIB	*$ -*	*$ -*
5150 EMPLOYEE SEPARATION COSTS	*$ 50,000*	*$ 50,000*
5260 NON-EMPLOYEE INSURANCE	*$ 4,000*	*$ 4,000*
5300 RENTAL/LEASE OF EQUIPMENT	*$ 144,500*	*$ 144,500*
6200 CIVIC ACTIVITIES	*$ 4,000*	*$ 4,000*
7200-7500 FIXED ASSETS	*$ -*	*$ -*
9100-9400 TUITIONS	*$ 2,845,501*	*$ 3,209,569*
	$ 69,388,572	***$ 67,585,356***
FY26 vs FY25 Difference	***$ 1,803,215***	
Percentage Increase	**2.67%**	