Superintendent’s FY26 Budget Proposal to WPS School Committee

12/9/24

PRESENTATION OUTLINE

- FY26 Budget Timeline
- Recap of FY25 impact
- Budget Development
- Budget Overview
- Enrollment
- Adjustments from FY25
- Main Revenue & Expenses



FY 26 Budget Timeline

BUDGET TIMELINE

Dec. 9	Superintendent's FY26 Budget Presentation
Dec. 10	Town Manager Budget Presentation to Select Board
Dec. 16 & Jan. 6	School Committee Budget Deliberations & Public Hearing, respectively
Jan. 21	School Committee Budget Vote (*tentative*)
Jan. 23	Meeting w/School Committee, Finance Committee & Select Board *(1/30 follow-up)*
Mar. 22	Annual Town Meeting



FY25 Budget Staffing Impacts

WPS FY25 Budget Staffing Impacts

21.4 Instructional Staff Reductions Due to the Failed Override:

3.0 Elem Literacy Specialists
2.0 MS Reading Teachers,
9.4 WA Classroom Teachers
4.0 MS Interventionists
2.0 Elem Classroom Teachers
1.0 WA Library Media Specialist

Changes from original proposal: 1.0 WA Counselor will be absorbed with a retirement June 2025 and one-time funds; 2.0 elementary teachers restored with available funds after Food Service offset funds were increased to support a portion of head custodian salaries; 26 Elementary Interventionists were restored for FY25 (funding source was initially unknown but ultimately supported through increased state aid).

30.2 Staff Reductions Even if Override Had Passed:

- Lower enrollment: *8.2 Elem-MS-WA Classroom Teachers*
- Efficiency/Cost Savings: *18 SPED Van Drivers due to outsourcing & 1.0 Admin due to merge of duties*
- Additional Reductions to Lower Override Amount: *3.0 Admin (1.0 Curriculum Director; 2.0 Curriculum Coordinators)*

With a reduction in force this large, the effect reaches farther than the layoffs, and leads to low morale and staff instability. As of 13-May, 60 employees were impacted/received letters – including 20 teacher and 3 admin layoffs, 22 teacher and 2 admin reassignments. Only 4 positions were absorbed by retirement/resignations.



FY26 Budget Development

FY26 Budget Process

- Established updated budget projections following reconciliation of actual costs associated with FY25 staff changes and Special Education tuition adjustments
- Participated in Efficiencies meetings with Town of Westford Tri-Boards
- Line by line analysis into the budget, comparing to actual and historical
- Evaluated district-wide enrollment numbers
- Met with and discussed needs with leadership team
- Held frequent (6) meetings with the SC Finance Subcommittee to develop Non-General Fund Guidebook
- Shared updated FY26 projection with Town Manager & Director of Finance ($70,510,949–4.33%)



Budget Overview

BUDGET OVERVIEW

	FY25	FY26
Budget / Request	**$67,585,386**	**$70,510,949** *4.33% increase*
Town Allocation		**$69,388,572** *2.67% increase*
Adjustment required to balance FY26 budget		**- $1,122,377** *- 1.66%*

BUDGET OVERVIEW

FY26 Budget Strategy: Identify reductions, efficiencies, and increase offsets in order to eliminate $1.1M deficit and bring a balanced Westford Public Schools budget to Annual Town Meeting.

Adjustment required to balance FY26 budget	**- $1,122,377** *- 1.66%*
Overall reductions, efficiencies and additions	$316,198
Overall Increased offsets	$806,179
Recommended Balanced FY26 budget	**$69,388,572** *2.67% increase*



Enrollment

ELEMENTARY

School	Grade-Level	EOY 23-24	Enrollment a/o 12/2/24	Projected FY26 Enrollment	Sections	Sections 12/2/24	Projected Sections FY26	Avg Class Size	Avg Class Size 12/2/24	Projected Avg Class Size	*FTE Change*
Nabnasset	PK	**32**	29	*30*	2	**2**	3	16.00	14.50	10.00	*1*
	K	**87**	104	*95*	5	**5**	5	17.40	20.80	19.00	
	Gr. 1	**108**	101	**104**	5	**5**	5	21.60	20.20	20.80	
	Gr. 2	**105**	110	**101**	5	**5**	5	21.00	22.00	20.20	
Miller	PK	**44**	40	*42*	4	**4**	4	11.00	10.00	10.50	
	K	**79**	77	*78*	4	**4**	**4**	19.75	19.25	19.50	
	Gr. 1	**84**	75	**77**	4	**4**	4	21.00	18.75	19.25	
	Gr. 2	**95**	91	**75**	5	**4**	4	19.00	22.75	18.75	
Robinson	PK	**36**	35	*36*	2	**2**	2	18.00	17.50	18.00	
	K	**104**	84	*94*	5	**5**	5	20.80	16.80	18.80	
	Gr. 1	**121**	102	**84**	5	**5**	4	24.20	20.40	21.00	*-1*
	Gr. 2	**111**	128	**102**	6	**6**	5	18.50	21.33	20.40	*-1*
GRADES 3-5											
Abbot	Gr. 3	**143**	107	**110**	8	**5**	5	17.88	21.40	22.00	
	Gr. 4	**120**	143	**107**	6	**7**	5	20.00	20.43	21.40	*-2*
	Gr. 5	**121**	121	**143**	6	**5**	7	20.17	24.20	20.43	*2*
Day	Gr. 3	**85**	97	**91**	4	**5**	4	21.25	19.40	22.75	*-1*
	Gr. 4	**110**	91	**97**	5	**4**	4	22.00	22.75	24.25	
	Gr. 5	**106**	113	**91**	5	**5**	4	21.20	22.60	22.75	*-1*
Crisafulli	Gr. 3	**112**	110	**128**	5	**5**	6	22.40	22.00	21.33	*1*
	Gr. 4	**112**	118	**110**	5	**5**	5	22.40	23.60	22.00	
	Gr. 5	**131**	114	**118**	6	**5**	5	21.83	22.80	23.60	
		2046	***1990***					**Net FTE Change:**			***-2***

MS & HS

School	Grade-Level	EOY 23-24	Enrollment a/o 12/2/24	Projected FY26 Enrollment	Sections	Sections 12/2/24	Projected Sections FY26	Avg Class Size	Avg Class Size 12/2/24	Projected Avg Class Size	*FTE Change*
GRADES 6-8											
Blanch	Gr 6	**179**	184	**170**	8	**8**	8	22.375	23.00	21.25	
	Gr 7	**181**	179	**184**	8	**8**	8	22.625	22.38	23.00	
	Gr 8	**189**	178	**179**	8	**8**	8	23.625	22.25	22.38	
	TOTAL	***549***	***541***	***533***							
SB	Gr 6	**188**	178	**178**	8	**8**	8	23.5	22.25	22.25	
	Gr 7	**176**	187	**178**	8	**8**	8	22	23.38	22.25	
	Gr 8	**236**	181	**187**	10	**8**	8	23.6	22.63	23.38	
	TOTAL	***600***	***546***	***543***							
GRADES 9-SP											
WA	Gr 9	**369**	409	**359**							
	Gr 10	**344**	375	**409**							
	Gr 11	**369**	352	**375**							
	Gr 12	**378**	368	**352**							
	Gr13	***2***	6	**8**							
	TOTAL	***1462***	***1510***	***1503***							



Adjustments from FY25 to FY26

FY26 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
Reductions		
Adjustment to MTSS model	$292,509	Current data shows decrease in students requiring interventions. This reduces interventionists from current 24.2 FTEs (26 individuals as 3 are part-time) to 15.0 FTEs across the 6 elementary schools and is projected to continue to meet student needs.
Reduce 2.0 FTE Elementary	$140,002	Enrollment adjustments (absorbed by retirements)
Projected Utility Savings	$42,000	TOW qualified for a grant to implement cost saving efficiency lighting upgrades at WA and Miller
Reduce 0.2 Post Grad admin support	$32,560	Combine current support with 0.6 OOD Coordinator to establish 1.0 Assistant Director of Special Ed

FY26 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
Reductions		
Reduce 0.2 Elem music	$14,000	Results in adjusting two 0.6 FTE positions into a 1.0 FTE. Change in schedule and reduced classroom sections allows this reduction to be absorbed and create a more appealing full time position.
Reduce 1.0 WA AV Specialist	$62,190	Distribute responsibilities following upcoming retirement
TOTAL FY 26 Reductions	**$583,261**	

FY26 ADJUSTMENTS

Service/Position	Cost	Rationale/Impact
New Requests		
Medically Fragile program gr 3-5	$70,001	Extend current programming beyond Prk-2 by establishing a 3-5 program at Day Elementary. (1.0 FTE Spec Ed teacher)
REACH (ASD) classroom	$98,531	Establish a REACH program at Nabnasset to reduce the numbers at Miller. (1.0 FTE Spec Ed teacher & 1.0 FTE ESP)
SAIL (SEL) program gr 6-8	$98,531	Extend current programming beyond gr3-5 by establishing a 6-8 program at one of the middle schools. (1.0 FTE Spec Ed teacher & 1.0 FTE ESP)
TOTAL New Requests	**$267,063**	

FY26 Adjustments

Overall Reductions and Additions	
TOTAL FY 26 Reductions	$583,261
Subtract TOTAL New Requests	$267,063
Decrease in FY26 budget due to overall reductions, efficiencies and additions	**$316,198**

Non-General Fund Guidebook

The WPS School Committee Finance Sub-committee collaborated with district administration in the development of the WPS Non-General Fund Guidebook (NGFG) to establish clear expectations regarding the usage and appropriate target balances of revolving and special revenue accounts.

Public schools in Massachusetts are authorized to maintain revolving and special revenue accounts which are not subject to fiscal year boundaries and do not close out to the Town's general fund (unless specified in the authorizing legislation). Revolving funds are used to separately account for actual receipts from particular fees or charges that are earmarked for expenditure without appropriation to support the activity, program, or service that generated the receipts.

The purpose of this guidebook articulates that the WPS School Committee commits to reviewing this document each Fall and publishing it once a year, during the budget discussions, as a supplemental resource. A summary chart of proposed changes is located on the second page of the NGFG.

As a reminder, the school's General Fund, revolving accounts, and special revenue funds are audited annually by an external CPA firm, following the fiscal year schedule (July 1–June 30). Food Service accounts are also subject to the Single Audit when federal award expenditures during a fiscal year exceed the $1 million threshold.

Non-General Fund Guidebook

Enhanced Utilization of Revolving Accounts and Special Revenue funds. After reviewing the appropriate EOY balance of each account, this budget recommendation includes a strategic increase of offsets over the next 3–4 years to achieve target balances. ***At that time, new identified funding will be needed to support the General Fund as those increased offset amounts will no longer be available.*** The combined total offset increases for FY26 across following accounts equals **$406,179**.

- **School Building Usage**: Proposed FY26 offset is $50,000 (+$20,000).
- **Integrated Preschool**: Proposed FY26 offset is $282,000 (+$25,000).
- **Early Arrival Program**: Proposed FY26 offset is $10,000 (+$7,500).
- **Extracurricular Fees**: Proposed FY26 offset is $178,485 (+$31,000).
- **Music Fees**: Proposed FY26 offset is $185,000 (+$35,000).
- **Lost Books**: Proposed FY26 offset is $2,000 (+$2,000).
- **Parking Fees**: Proposed FY26 offset is $70,000 (+$20,000).
- **School Choice**: Proposed FY26 offset is $789,000 (+$260,000).
- **Food Service:** Proposed FY26 offset is $162,970 (+$5,679)

There is no proposed additional increase in the recent offset amounts with Bus Transportation or Athletic Revolving. The proposed Circuit Breaker increase is addressed in another section as it is not included in this 3-4 year sustainable projection.

FY26 Adjustments

Overall Reductions and Additions	
FY 26 Offset Increases from Revolving Accounts	$406,179
Added to the increase in FY25 Circuit Breaker Reimbursement which is applied to FY26	$400,000
Decrease in FY26 budget due to overall increase in offsets	**$806,179**



Main Revenue & Expense Categories

Main Revenue Categories

Circuit Breaker: Represents partial reimbursement based on the previous year's allowable Spec. Ed. expenses. FY26 budgeted amount of $3,040,472 (increase of $400,000) will be used for district tuition.

Grants: Federal and State - Grant 240 is the district's largest entitlement grant and is restricted for special education needs. FY26 budgeted amount of $820,000 is projected to be used for out of district tuitions.

Miscellaneous Revenue: Monies received for activities/services. Miscellaneous revenue projected for the use in FY26 budget include:

- ➔ School Choice - $500,000
- ➔ Athletics/Activities/Music Fees - $999,000
- ➔ Bus/Parking Fees - $700,000
- ➔ PK/Early Arrival Fees - $394,500

Main Expense Categories

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

Main Expense: FY26 Salaries

Overwhelmingly the largest portion of the budget: $55,781,892 (approximately 80%)	
Building & Ground Staff	$2,312,526
Other (District/Building Admin, LPS, Certified OT & SLP Assistants, IT, Data Manager, Health Director, Athletic Trainer, etc.)	$5,735,236
Secretarial Staff	$918,171
Support Educational Staff (Teaching Assistants, Math/Reading Interventionists, Academic Coaches, etc.)	$4,585,638
Teaching Staff (Teachers, Nurses, Counselors, Library Media Specialists, etc.)	$42,230,321
GRAND TOTAL:	**$55,781,892**

Main Expense: FY26 Operations/Facilities

Includes but not limited to the following:

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

In addition to the district's 9 schools, responsibilities include Central Office, the Treatment plants at Abbot, Stony Brook, Blanchard and Westford Academy, and the Beacon Street Maintenance facility.

Current budgeting levels still do not support Preventative Maintenance (PM).

BUDGETED TOTAL OPERATIONS/FACILITIES COSTS:

- FY25 Budget Amount $5,332,811
- FY26 Budget Amount $5,262,965
  (Increase offsets $60k from School Choice and $20k from Facility Rental revolving to subsidize custodial supplies; $42k efficiency saving for the lighting upgrades at WA and Miller.)

Main Expense: FY26
Spec Ed OOD Tuitions

Out of District Tuition Costs supported by:
- General Fund
- Circuit Breaker (prior year reimbursement)
- Grant 240 (IDEA)

Types of Out of District Placements include:
- Private Day Schools - projected 30 students
- Private Residential - projected 7 students
- Member Collaborative (Valley) - projected 16 students
- Non-member Collaboratives - projected 8 students

FY26 Projected Total # of Students - 61

Total Out of District Tuition Costs:

- FY25 BUDGET AMOUNT: $6,673,929
  - General Fund $3,209,569
  - Circuit Breaker $2,644,360
  - Grant 240 (IDEA) $ 820,000
- FY26 BUDGET AMOUNT: $6,705,973
  - General Fund $2,845,501
  - Circuit Breaker $3,040,472
  - Grant 240 (IDEA) $ 820,000

Main Expense: FY26 Transportation

Comprised of:

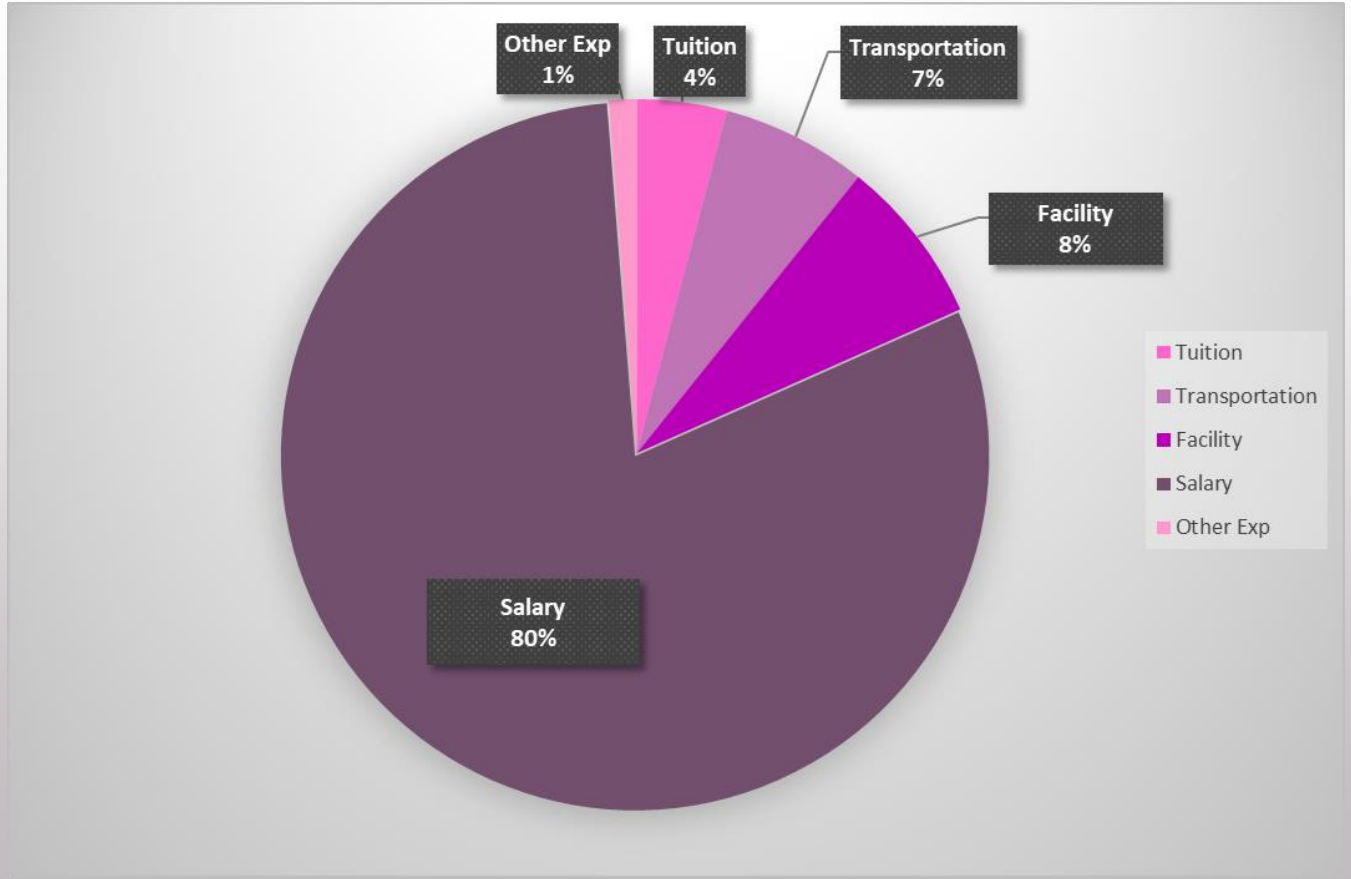
- General Education Transportation through Dee Transport
- Special Education out of district transportation through separate contracted service through Dee Transport

Out of District transportation costs for FY26 is budgeted at $1,579,550.

BUDGETED TOTAL TRANSPORTATION COSTS:

• FY25 Budgeted Amount	$4,403,420
• FY26 Budgeted Amount	$4,618,543

FY26 Proposed Budget Summary



BUDGET OVERVIEW

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