Superintendent’s FY27 Budget Proposal to WPS School Committee

12/1/25

PRESENTATION OUTLINE

- FY27 Budget Timeline
- FY24-FY26 Review
- Budget Development
- Budget Overview
- Enrollment
- FY27 Budget Offsets
- Main Revenue & Expenses

FY 27 Budget Timeline

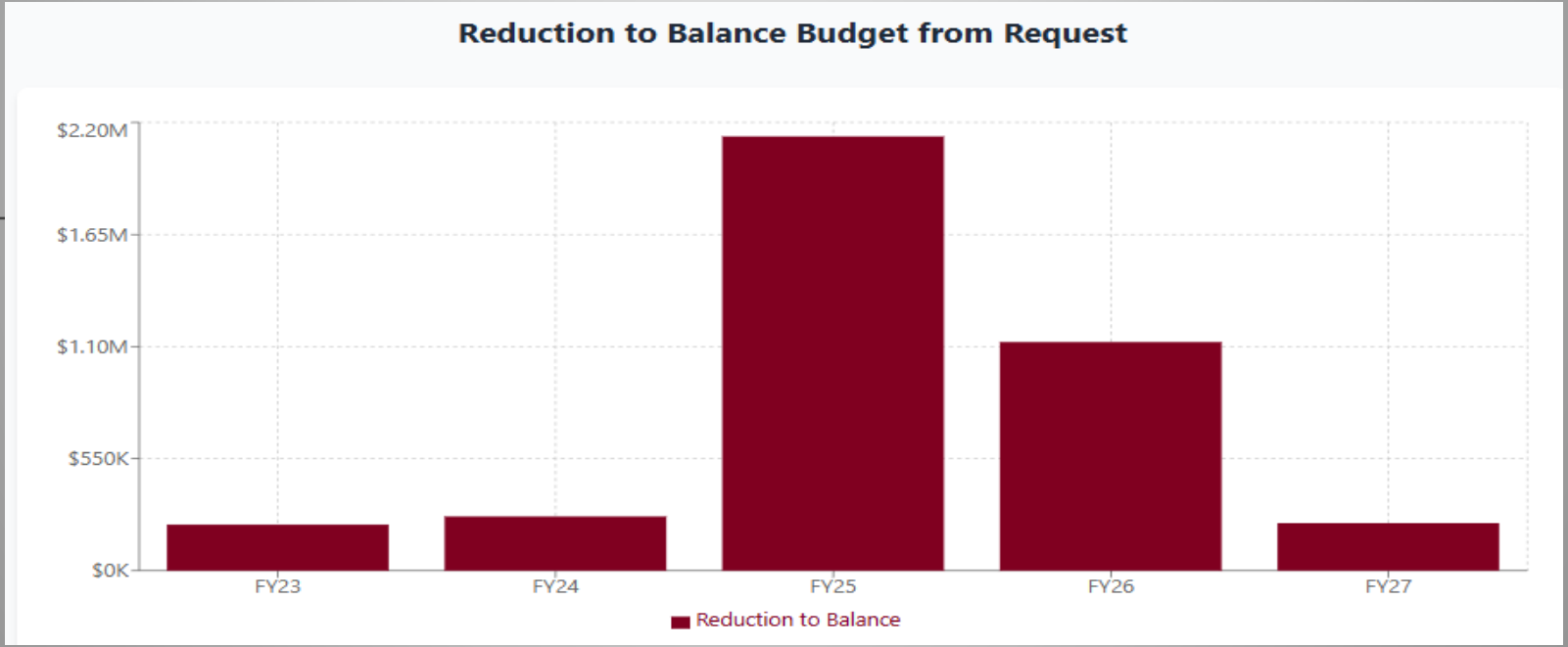
BUDGET TIMELINE

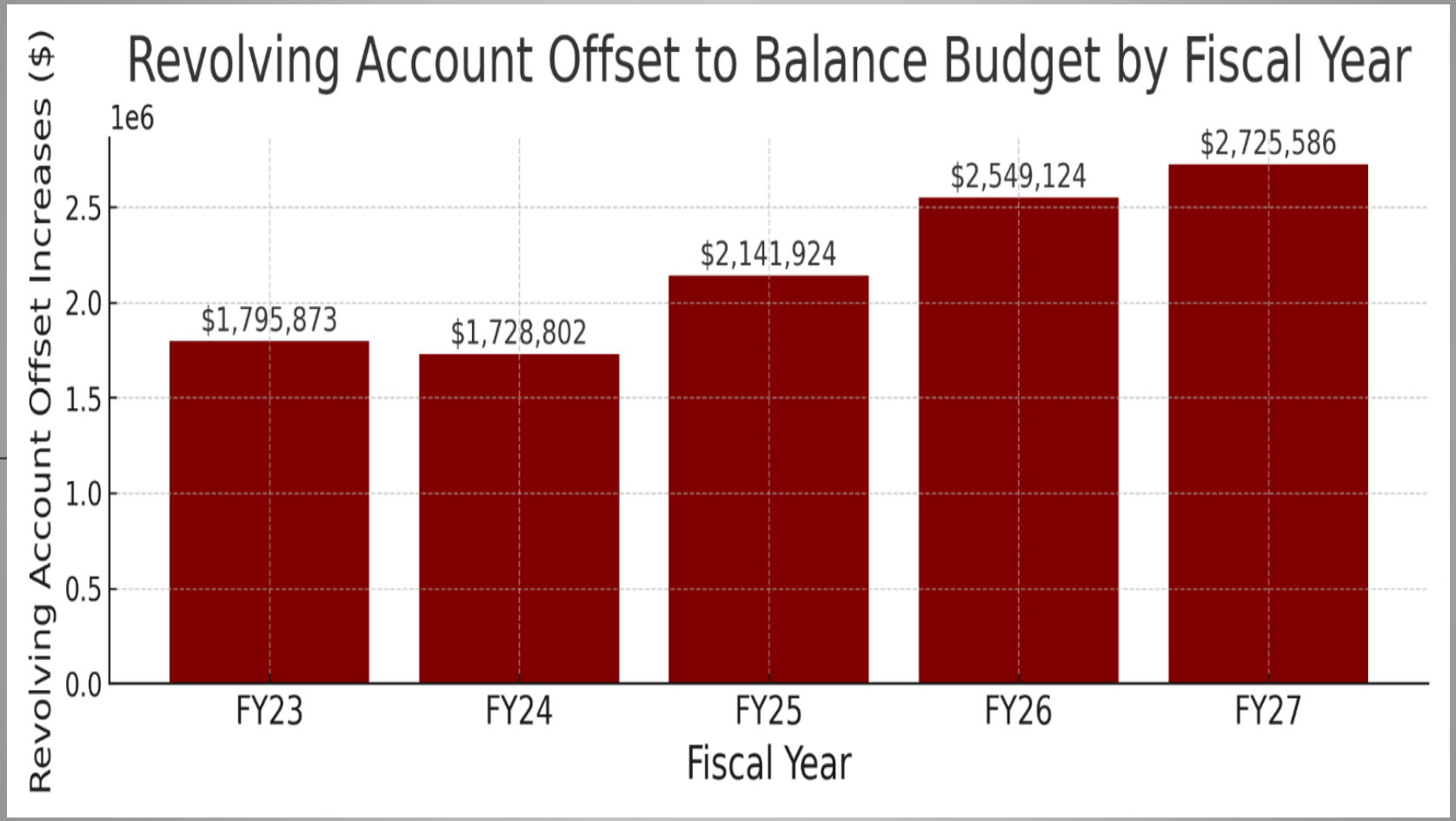
Dec. 1	Superintendent's FY27 Budget Presentation
Dec. 9	Town Manager Budget Presentation to Select Board
Dec. 15 & Jan. 5	School Committee Budget Deliberations & Public Hearing, respectively
Jan. 20	School Committee Budget Vote (*tentative*)
Jan. 29	Meeting w/School Committee, Finance Committee & Select Board *(Feb 5, follow-up)*
Mar. 28	Annual Town Meeting

FY23-FY26 Budget Review

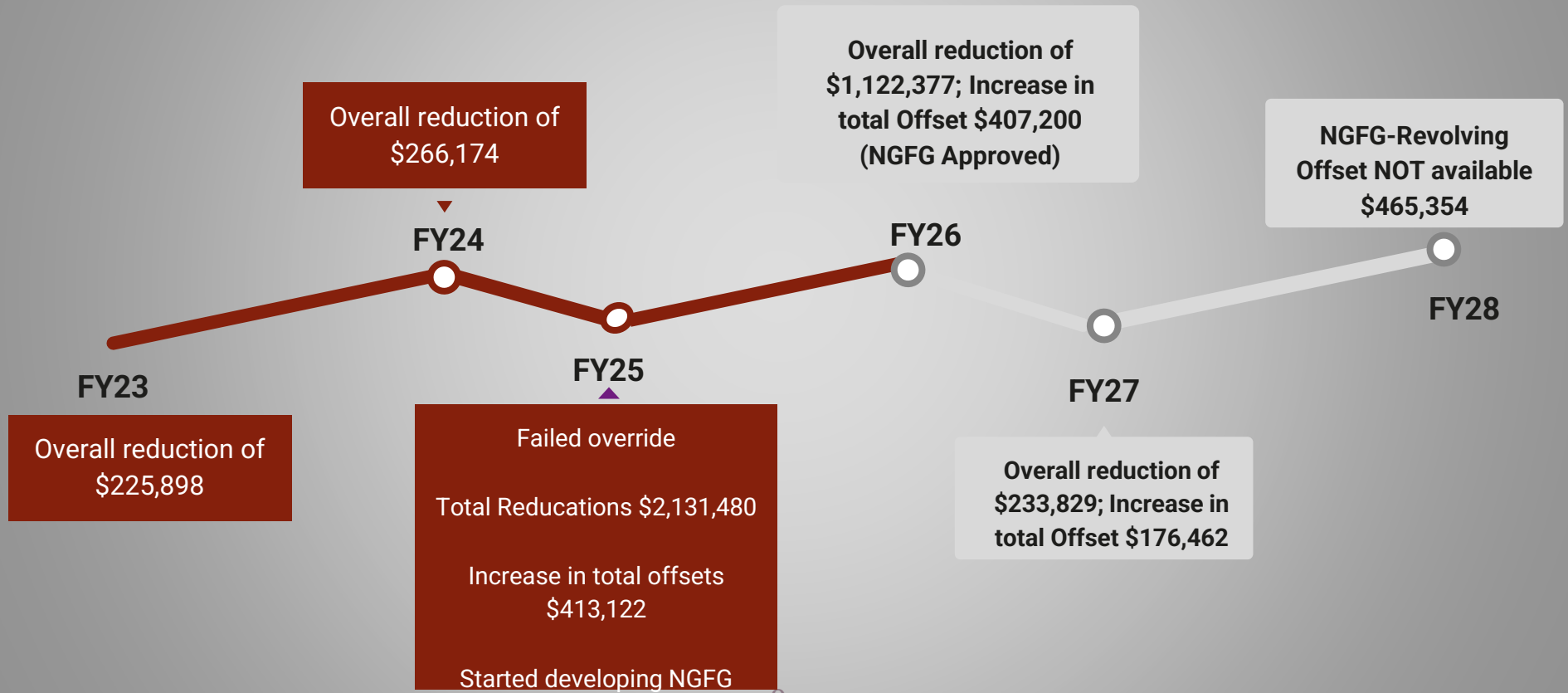
Fiscal Year	Final WPS Budget	Overall Increase %	Reduction to balance budget from request	Revolving Account Offset Increases to balance budget
FY23	$ 64,038,194	2.89%	$ 225,898	$ 248,330
FY24	$ 65,889,564	2.89%	$ 266,174	$ (67,071)
FY25	$ 67,585,356	2.57%	$ 2,131,480	$ 413,122
FY26	$ 69,388,572	2.67%	$ 1,122,377	$ 407,200
FY27	$ 71,491,045	3.03%	$ 233,829	$ 176,462

Fiscal Year	Reduction to balance budget from request
FY23	$ 225,898
FY24	$ 266,174
FY25	$ 2,131,480
FY26	$ 1,122,377
FY27	$ 233,829




Revolving Account Offset to Balance Budget by Fiscal Year
Revolving Account Offset Increases ($)
1e6
2.5
2.0
1.5
1.0
0.5
0.0
$1,795,873
$1,728,802
$2,141,924
$2,549,124
$2,725,586
FY23
FY24
FY25
FY26
FY27
Fiscal Year

FY23-FY26 BUDGET Review



FY24-FY26 BUDGET Review

FY28 Offset Not Available		
PreSchool	$	50,000
EAO	$	-
Extracurricular Fee	$	51,485
Music Fee	$	51,000
Lost Book	$	3,000
Athletic Fee	$	-
Bus Fee	$	-
Parking Fee	$	20,000
School Choice	$	289,869
Total	**$**	**465,354**

FY27 Budget Development

FY27 BUDGET PROCESS

- Established updated budget projections following reconciliation of actual costs associated with FY26 staff changes and Special Education tuition adjustments
- 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
- Participated in Local Contribution Study Hearing with Department of Elementary and Secondary Education (DESE) and Department of Revenue's Division of Local Services (DLS)
- Held frequent meetings with the SC Finance Subcommittee to review Non-General Fund Guidebook (NGFG) and develop recommendations for FY27 offsets and fee increases
- Shared updated FY27 projection with Town Manager & Finance Director ($71,724,874–3.37%)



Budget Overview

BUDGET OVERVIEW

	FY26	FY27
Budget / Request	**$69,388,572**	**$71,724,874** *3.37% increase*
Town Allocation		**$71,491,045** *3.03% increase*
Adjustment required to balance FY27 budget		**$233,829** *-0.34%*

BUDGET OVERVIEW

FY27 Budget Strategy: Identify reductions, efficiencies, and increase offsets in order to eliminate $233K deficit and bring a balanced Westford Public Schools budget to Annual Town Meeting.

Adjustment required to balance FY27 budget	**- $233,829** *- 0.34%*
NGFG Offset Increase	**$176,462**
Subscriptions Efficiency	**$19,694**
Reduce Comp Reserve	**$37,673**
Recommended Balanced FY27 budget	**$71,491,045** *3.03% increase*

FY27 Potential Impact from Reduction/Efficiency

Reduction/Efficiency	Potential Impact
Increase NGFG Offsets	Approaching many account balance targets and will need new funding sources for FY28
Identified Subscription Efficiencies	Requires some staff to utilize alternative technology subscriptions from previously used to support curriculum
Reduction in Comp Reserve	Decreases ability to absorb unforeseen staffing changes



Enrollment

ELEMENTARY

School	Grade-Level	EOY 24-25	Enrollment a/o 11/17/2025	Projected FY27 Enrollment	Sections FY25	Sections 11/17/25	Projected Sections FY27	Avg Class Size EOY FY25	Avg Class Size 11/17/25	Projected Avg Class Size	*FTE Change*
Nabnasset	PK	**31**	35	*33*	**2**	**3**	3	15.50	11.67	11.00	
	K	**103**	88	**96**	**5**	**5**	5	20.60	17.60	19.20	
	Gr. 1	**101**	105	**88**	**5**	**5**	5	20.20	21.00	17.60	
	Gr. 2	**112**	98	**105**	**5**	**5**	5	22.40	19.60	21.00	
Miller	PK	**47**	45	*46*	**4**	**4**	4	11.75	11.25	11.50	
	K	**83**	69	**83**	**4**	**4**	**4**	20.75	17.25	20.75	
	Gr. 1	**80**	84	**69**	**4**	**4**	4	20.00	21.00	17.25	
	Gr. 2	**90**	86	**84**	**4**	**4**	4	22.50	21.50	21.00	
Robinson	PK	**39**	35	*37*	**2**	**2**	2	19.50	17.50	18.50	
	K	**86**	98	**95**	**5**	**5**	5	17.20	19.60	19.00	
	Gr. 1	**105**	91	**98**	**5**	**4**	5	21.00	22.75	19.60	*1*
	Gr. 2	**129**	111	**91**	**6**	**5**	5	21.50	22.20	18.20	
GRADES 3-5											
Abbot	Gr. 3	**106**	114	**98**	**5**	**5**	5	21.20	22.80	19.60	
	Gr. 4	**142**	107	**114**	**7**	**5**	5	20.29	21.40	22.80	
	Gr. 5	**121**	139	**107**	**5**	**7**	5	24.20	19.86	21.40	*-2*
Day	Gr. 3	**96**	86	**84**	**5**	**4**	4	19.20	21.50	21.00	
	Gr. 4	**95**	100	**86**	**4**	**4**	4	23.75	25.00	21.50	
	Gr. 5	**115**	99	**100**	**5**	**4**	4	23.00	24.75	25.00	
Crisafulli	Gr. 3	**111**	131	**111**	**5**	**6**	5	22.20	21.83	22.20	
	Gr. 4	**120**	111	**131**	**5**	**5**	6	24.00	22.20	21.83	
	Gr. 5	**113**	120	**111**	**5**	**5**	5	22.60	24.00	22.20	
		2025	***1952***	***1867***				**Net FTE Change:**			*-1*

M S & H S

School	Grade-Level	EOY 24-25	Enrollment a/o 11/17/2025	Projected FY27 Enrollment	Sections FY25	Sections 11/17/25	Projected Sections FY27	Avg Class Size EOY FY25	Avg Class Size 11/17/25	Projected Avg Class Size	*FTE Change*
Blanch	Gr 6	**179**	181	**170**	8	**8**	8	22.375	22.63	21.19	
	Gr 7	**179**	189	**181**	8	**8**	8	22.375	23.63	22.63	
	Gr 8	**177**	178	**189**	8	**8**	8	22.125	22.25	23.63	
	TOTAL	***535***	***548***	***540***							
SB	Gr 6	**181**	175	**189**	8	**8**	8	22.625	21.88	23.56	
	Gr 7	**186**	183	**175**	8	**8**	8	23.25	22.88	21.88	
	Gr 8	**182**	193	**183**	10	**8**	8	18.2	24.13	22.88	
	TOTAL	***549***	***551***	***547***							
GRADES 9-SP											
WA	Gr 9	**414**	409	**371**							
	Gr 10	**373**	375	**409**							
	Gr 11	**350**	352	**375**							
	Gr 12	**367**	368	**352**							
	Gr13	***7***	6	**6**							
	TOTAL	***1511***	***1510***	***1513***							

FY27 Staffing Adjustments due to Enrollment

Added Positions	Funding Source
1.0 FTE to Robinson to decrease class sizes in 1st grade	Reduction of 1.0 FTE in Abbot Gr5 due to decreased sections in FY27
1.0 FTE School Psychologist to support testing and consultation demands	Reduction of 1.0 FTE in Abbot Gr5 due to decreased sections in FY27

FY27 Budget Offsets

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. Continue to utilize the Non-General Fund Guidebook (NGFG) to support the FY27 budget process and strategically leverage revolving accounts and special revenue funds to offset the GF's operating budget. Our goal remains maintaining a sustainable financial plan over the next 1-2 years to achieve target balances. The total combined offset increase across various areas is **$176,462.40**.

New identified funding will be needed to support the General Fund for FY28 as those increased offset amounts will no longer be available.

Recommended changes include **fee adjustments and increases to certain offset amounts**:

- **School Building Usage:** $100,000 (+ $50,000)
- **Integrated Preschool:** $350,000 (+ $67,700) — **Tuition increase from $6,350 to $7,000**
- **Early Arrival Program:** $15,000 (+ $5,000) — **Staff hourly rate increase from $17.25/hr to $20/hr**
- **Elementary Book Sale:** $1,500 (+ $1,500)
- **Guidance/College: Discontinue the $8 per-student fee for transcript requests**
- **Lost Book:** $5,000 (+ $3,000)
- **Athletics:** $143,500 (+ $25,000) — **Fee increase: High School ($325-$350); Middle School ($275-$300)**
- **Food Service:** $187,232.40 (+ $24,262.40)

The proposed Circuit Breaker increase is addressed in another section as it is not included in this sustainable projection.

NON-GENERAL FUND GUIDEBOOK

FY27 Recommended Fee increases articulated in the NGFG

- **Integrated Preschool: Tuition increase from $6,350 to $7,000**
  - *Comps from other communities range from $4,000 - $10,915*

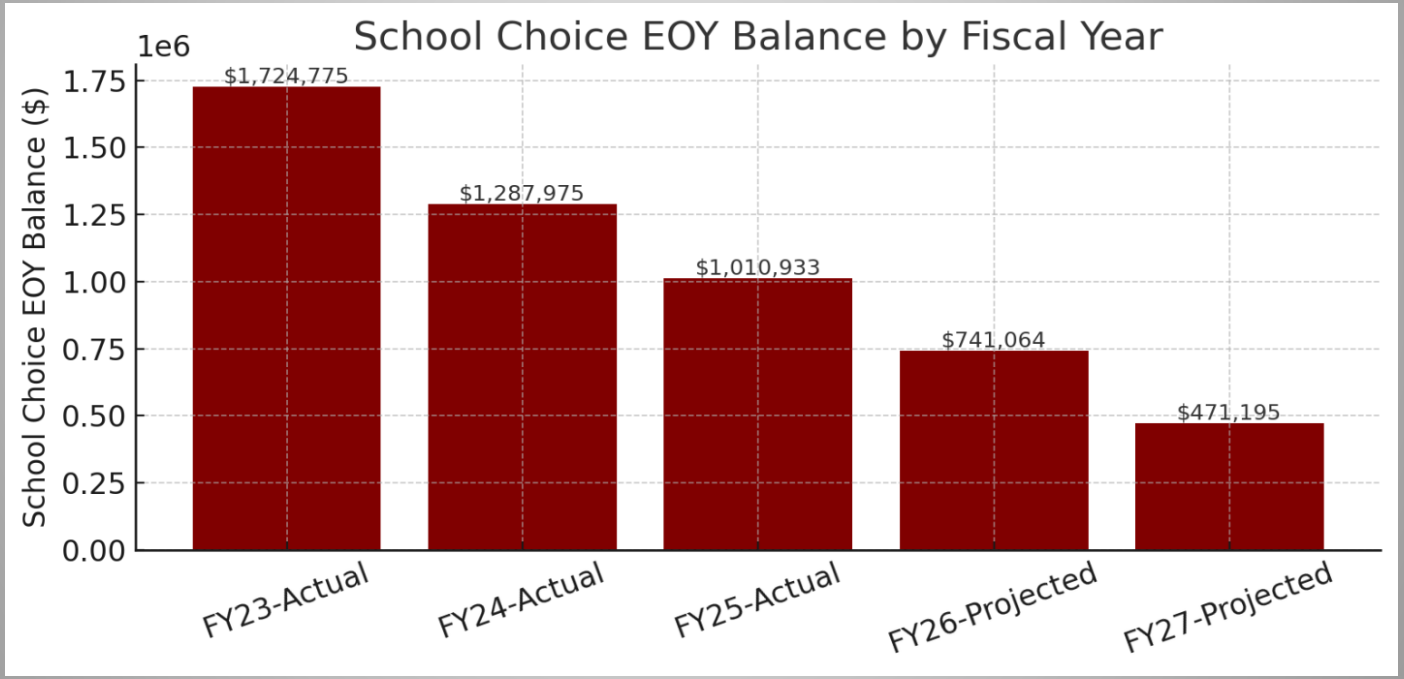
FY26	FY27
$6,350	$7,000

- **Athletics Fee increase:**

	FY26	FY27
Middle School	$275	$300
High School	$325	$350

NON-GENERAL FUND GUIDEBOOK

School Choice EOY Balance Trend



NON-GENERAL FUND GUIDEBOOK

FY27 Recommended increase for School Choice enrollment

FY26	FY 27
85	90

The standard reimbursement for School Choice students is $5,000 from the sending the district. We are not able to sustain the current offset being used from the School Choice account ($789K) and still maintain the target end of year balance as articulated in the NGFG (1% of GF). It is recommended that when we discuss FY27 openings later this spring, we consider increasing our school choice openings in grades where class size averages have not exceeded the School Committee expectations such as at both middle schools and or where we know siblings of staff children currently enrolled have already been accepted previously and would have priority in the lottery based on MA General Laws regarding School Choice.

NON-GENERAL FUND GUIDEBOOK

School Choice historical enrollment

School Year	FY22	FY23	FY24	FY25	FY26
Approved School Choice slots	65	75	73	81	85
EOY SIMS School Choice count	60	73	71	76	85 (Oct 1)

NON-GENERAL FUND GUIDEBOOK

Special Education Reserve Fund

Last Updated: 12-01-2025

Purpose:	This fund was created via an approval of Article 6 at the March 2018 Town Meeting, for the purpose of "creating a reserve fund to pay for unanticipated or unbudgeted costs for special education, out-of-district tuition, or transportation." School Committee has the authority to transfer money into the reserve fund. Funds can only be expended after a majority vote of both the School Committee and the Select Board. School Committee has a goal of reaching a target balance that can handle unexpected special education costs beyond the budget. For example, historical unexpected move-in costs can range from $75,000 to $500,000. This range reflects costs that can vary from a teacher's salary to the placement of a residential student.
Revenues:	Varying deposits
Expenses	Any special education related costs
Related Laws or Policies:	MGL Ch 40 Sect 13E
Expected Routine Usage:	Available funding for unexpected, finite special education costs, beyond budgeted amounts.
Appropriate EOY Balance:	*$1,000,000*
Recent Changes:	In FY23 and FY24, $200,000 was deposited each year from end-of-year balances. In FY25, a total of $400,000 was needed to close out the fiscal year.
Proposed Changes:	n/a

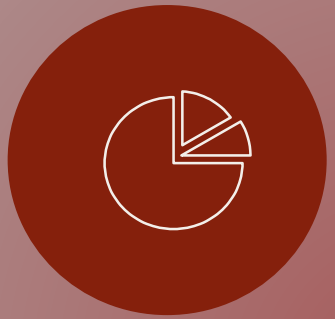
Account Activity History

Note: Values in parentheses indicate a credit; values without parentheses indicate a debit.

	FY22	FY23	FY24	FY25 Activity		FY25	FY26
	EOY Balance	EOY Balance	EOY Balance	Expense DR	Revenue (CR)	EOY Balance	Projected Balance
Special Ed Reserve Fund	(308,420.04)	(522,264.66)	(728,440.36)	400,000.00	(14,356.95)	(342,797.31)	(343,297.31)

FY27 TOTAL OFFSET INCREASE

Overall	
FY 27 Offset Increases from Revolving Accounts	$176,462 *(FY26 total offset=$2,549,124 vs. FY27 total offset=$2,725,586)*
Recent Increases in Circuit Breaker Reimbursement applied to FY27	$725,927
Decrease in FY27 budget due to overall increase in offsets	**$902,389**



Main Revenue & Expense Categories

MAIN REVENUE CATEGORIES

Circuit Breaker: Represents partial reimbursement based on the previous year's allowable Spec. Ed. expenses. FY27 budgeted amount of $4,024,734 (FY26 CB reimbursement increase of $588,204, along with remaining FY25 increase adjustment of $137,723) 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. FY27 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 FY27 budget include:

- Athletics/Activities/Music Fees - $1,041,000
- School Choice - $500,000
- Bus/Parking Fees - $752,000
- PK/Early Arrival Fees - $419,000

MAIN EXPENSE CATEGORIES

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

MAIN EXPENSE: FY27 SALARIES

Overwhelmingly the largest portion of the budget: $57,939,834 (approximately 81%)	
Building & Ground Staff	$2,563,011
Other (District/Building Admin, LPS, Certified OT & SLP Assistants, IT, Data Manager, Health Director, Athletic Trainer, etc.)	$5,903,586
Secretarial Staff	$970,121
Support Educational Staff (Teaching Assistants, Math/Reading Interventionists, Academic Coaches, etc.)	$5,125,794
Teaching Staff (Teachers, Nurses, Counselors, Library Media Specialists, etc.)	$43,377,322
GRAND TOTAL:	**$57,939,934**

MAIN EXPENSE: FY27 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:

- FY26 Budget Amount $5,262,965
- FY27 Budget Amount $5,678,292

MAIN EXPENSE: FY27
SPEC ED OOD TUITIONS

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

Types of Out of District Placements include:
- Private Day Schools - projected 41 students
- Private Residential - projected 6 students
- Member Collaborative (Valley) - projected 14 students
- Non-member Collaboratives - projected 3 students
- SEIS (Special Ed. in Institutional Settings) - 1 student

FY27 Projected Total # of Students - 65

Total Out of District Tuition Costs:

- FY26 BUDGET AMOUNT: $6,705,973
  - General Fund $2,845,501
  - Circuit Breaker $3,040,472
  - Grant 240 (IDEA) $ 820,000
- FY27 BUDGET AMOUNT: $7,220,531
  - General Fund $2,375,797
  - Circuit Breaker $4,024,734
  - 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

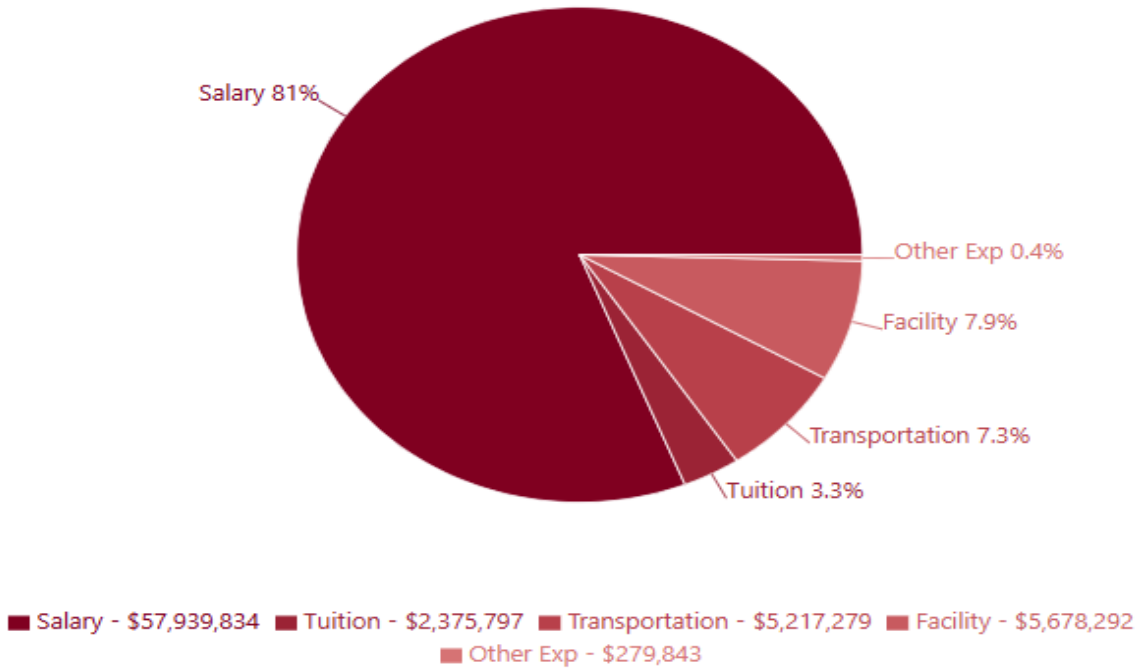
Out of District transportation costs for FY27 is budgeted at $1,979,117.

BUDGETED TOTAL TRANSPORTATION COSTS:

- FY26 Budgeted Amount $4,618,543
- FY27 Budgeted Amount $5,217,279

FY27 Proposed Budget Summary

Total Budget: **$71,491,045**



BUDGET OVERVIEW

FY27 Budget Strategy: Identify reductions, efficiencies, and increase offsets in order to eliminate $233K deficit and bring a balanced Westford Public Schools budget to Annual Town Meeting.

Adjustment required to balance FY27 budget		**- $233,829** *- 0.34%*
NGFG Offset Increase		**$176,462**
Subscriptions Efficiency		**$19,694**
Reduce Comp Reserve		**$37,673**
Recommended Balanced FY27 budget	Link to FY27 Budget Memo	**$71,491,045** *3.03% increase*