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To: Westford School Committee
From: WPS Administration
Re: FY27 Budget
Date: December 1, 2025

Overview of the FY27 Budget: The proposed FY27 budget totals **$71,491,045**, reflecting a **3.03% increase** over the FY25 allocation of **$69,388,572**.

Major Changes Reflected in the FY27 Budget

1. Enhanced utilization of revolving accounts to achieve sustainability goal.

We continue to utilize the Non-General Fund Guidebook (NGFG) to support the FY27 budget process and strategically use revolving accounts and special revenue funds to offset the General Fund operating budget. The Finance Subcommittee met frequently to review the NGFG and has proposed multiple adjustments to revolving accounts, as outlined below. Our goal is to maintain a sustainable financial plan over 1 more year to achieve target balances for revolving and special revenue funds.

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

The total combined offset increase across various areas is **$176,462.40**. Recommended changes include increases to the following offset amounts:

- **School Building Usage:** $100,000 (**+ $50,000**)
- **Integrated Preschool:** $350,000 (**+ $67,700**)
- **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**)
- **Lost Book:** $5,000 (**+ $3,000**)
- **Guidance/College:** Discontinue the $8 per-student fee for transcript requests
- **Athletics:** $143,500 (**+ $25,000**)
- **Food Service:** $187,232.40 (**+ $24,262.40**)

The recommended Fee Increases detailed in the NGFG include:

- **Integrated Preschool:** Tuition increase from $6,350 to $7,000
- **Athletics:** Fee increase from $275 to $300 (Middle Schools) and from $325 to $350 (High School)

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2. Increased Circuit Breaker Offset (Total: $725,000)

Circuit Breaker represents partial reimbursement based on the prior year's allowable special education expenses. The FY27 budgeted amount of **$4,024,734** (reflecting an FY26 Circuit Breaker reimbursement increase of **$588,204**, along with the remaining FY25 increase adjustment of **$137,723**) will be used to support district out of district tuition costs.

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3. Expense Reductions (Total: $233,829)

To close a $233K deficit and present a balanced Westford Public Schools budget at Annual Town Meeting, we identified the following reductions and efficiencies, including staffing changes:

- **Increase in NGFG revolving account offset – $176,462**
  Brings several revolving accounts close to target balance levels and will require new funding sources for FY28.
- **Software subscription efficiencies – $19,694**
  Requires some staff to utilize alternative technology subscriptions from previously used products to support curriculum.
- **Reduction in Compensation Reserve – $37,673**
  Reduces our capacity to absorb unforeseen staffing changes.
- **Staffing impact**
  - Reduction of 1.0 FTE at Abbot Grade 5 due to a decreased section in FY27; addition of 1.0 FTE at Robinson to decrease class size in Grade 2
  - Reduction of 1.0 FTE at Abbot Grade 5 due to a decreased section in FY27; addition of 1.0 FTE School Psychologist to support testing and consultation demands

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Summary

Through a combination of enhanced revenue utilization, strategic expense reductions, and targeted service adjustments, we are able to present a balanced FY27 budget that maintains core services while planning for long-term financial sustainability. A categorical breakdown of the proposed FY27 budget and the FY26 budget is listed as follows and in the link:

	FY27 Budget	FY26 Budget	FY27 vs 26 -$ Diff	FY27 vs 26 % Diff
1110 SCHOOL COMMITTEE	$ 10,675	$ 10,675	$ -	0%
1210 SUPERINTENDENT OF SCHOOLS	$ 327,182	$ 315,334	$ 11,847	4%
1220 ASSISTANT SUPERINTENDENT	$ 260,575	$ 250,191	$ 10,384	4%
1410 BUSINESS OFFICE	$ 527,144	$ 507,598	$ 19,546	4%
1420 HUMAN RESOURCES & BENEFITS	$ 1,560,211	$ 734,120	$ 826,092	113%
1430 LEGAL SERVICES	$ 82,000	$ 82,000	$ -	0%
1450 INFORMATION MGT/TECHNOLOGY	$ 96,044	$ 94,944	$ 1,100	1%

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2110 CURRICULUM DIRECTORS	$	469,043	$	394,355	$	74,688		19%
2130 INSTRUCTIONAL TECHNOLOGY LEADSHIP	$	117,800			$	117,800		
2210 SCHOOL LEADERSHIP - BUILDING	$	3,792,142	$	3,661,707	$	130,435		4%
2250 NON-INSTR BUILDING TECHNOLOGY	$	-	$	-	$	-		
2305 CLASSROOM TEACHERS	$	26,942,184	$	27,125,029	$	(182,845)		-1%
2310 TEACHER SPECIALISTS	$	7,927,973	$	7,746,562	$	181,411		2%
2315 INSTRUCTIONL COORD/TEAM LEADERS	$	350,732	$	370,124	$	(19,392)		-5%
2320 MEDICAL/THERAPEUTIC SERVICES	$	1,894,006	$	1,759,828	$	134,178		8%
2325 TEACHER SUBSTITUTES	$	513,279	$	513,279	$	-		0%
2330 INSTRUCTIONAL ASSISTANTS	$	5,240,717	$	4,719,127	$	521,590		11%
2340 LIBRARY/MEDIA CENTER SALARIES	$	666,784	$	790,707	$	(123,923)		-16%
2355 SUBSTITUTES FOR PROF DEVELOPMENT	$	17,844	$	17,844	$	-		0%
2357 PROFESSIONAL DEVELPMT EXPENSES	$	412,902	$	404,882	$	8,020		2%
2410 TEXTBOOKS & RELATED MEDIA	$	53,351	$	54,800	$	(1,449)		-3%
2415 LIBRARY INSTRUCTIONAL MATERIAL	$	30,000	$	30,871	$	(871)		-3%
2420 INSTRUCTIONAL EQUIPMENT	$	28,350	$	31,900	$	(3,550)		-11%
2430 GENERAL INSTRUCTIONAL SUPPLIES	$	454,994	$	448,821	$	6,173		1%
2440 OTHER INSTRUCTIONAL SERVICES	$	51,400	$	50,800	$	600		1%
2451 CLASSROOM INSTRUCT TECH	$	25,660	$	26,550	$	(890)		-3%
2453 LIBRARY INSTRUCTIONAL HARDWARE	$	2,250	$	2,250	$	-		0%
2455 INSTRUCTIONAL SOFTWARE	$	242,402	$	262,096	$	(19,694)		-8%
2710 GUIDANCE & ADJUSTMT COUNSELORS	$	2,886,039	$	3,075,208	$	(189,169)		-6%
2720 TESTING & ASSESSMENT	$	34,464	$	27,885	$	6,579		24%
2800 PSYCHOLOGICAL SERVICES	$	612,290	$	534,311	$	77,979		15%
3100 PARENT LIAISON SERVICES	$	5,000	$	5,000	$	-		0%
3200 MEDICAL/HEALTH SERVICES	$	1,008,428	$	1,048,968	$	(40,540)		-4%
3300 TRANSPORTATION SERVICES	$	5,217,279	$	4,618,543	$	598,736		13%
3400 FOOD SERVICES	$	-	$	-	$	-		
3510 ATHLETICS	$	515,374	$	516,582	$	(1,208)		0%
3520 OTHER STUDENT ACTIVITIES	$	48,639	$	48,639	$	-		0%
3600 SCHOOL SECURITY	$	86,273	$	81,900	$	4,373		5%
4110 CUSTODIAL SERVICES	$	2,109,421	$	1,982,441	$	126,981		6%
4120 HEATING OF BUILDINGS	$	1,018,888	$	809,612	$	209,276		26%
4130 UTILITY SERVICES	$	1,161,562	$	1,159,062	$	2,500		0%
4210 MAINTENANCE OF GROUNDS	$	45,000	$	45,000	$	-		0%
4220 MAINTENANCE OF BUILDINGS	$	1,181,809	$	1,105,240	$	76,569		7%
4225 BUILDING SECURITY	$	107,750	$	107,750	$	-		0%
4230 MAINTENANCE OF EQUIPMENT	$	53,861	$	53,861	$	-		0%
4400 NETWORKING & TELECOM	$	666,725	$	657,875	$	8,850		1%

4450 TECHNOLOGY MAINTENANCE	*$ 56,300*	*$ 56,300*	*$ -*	*0%*
5100 EMPLOYER RETIREMENT CONTRIB	*$ -*	*$ -*	*$ -*	
5150 EMPLOYEE SEPARATION COSTS	*$ 50,000*	*$ 50,000*	*$ -*	*0%*
5260 NON-EMPLOYEE INSURANCE	*$ 4,000*	*$ 4,000*	*$ -*	*0%*
5300 RENTAL/LEASE OF EQUIPMENT	*$ 144,500*	*$ 144,500*	*$ -*	*0%*
6200 CIVIC ACTIVITIES	*$ 4,000*	*$ 4,000*	*$ -*	*0%*
7200-7500 FIXED ASSETS	*$ -*	*$ -*	*$ -*	
9100-9400 TUITIONS	*$ 2,375,797*	*$ 2,845,501*	*$ (469,704)*	*-17%*
	$ 71,491,045	***$ 69,388,572***	*$ 2,102,473*	*3.03%*
FY27 vs FY26 Difference	***$ 2,102,473***			
Percentage Increase	***3.03%***			