WESTFORD PUBLIC SCHOOLS NON-GENERAL FUND GUIDEBOOK

Revenue Sources, Usage Guidelines and Target Balances

Last Updated: 11-25-2024

Purpose: The School Committee commits to reviewing this document each Fall and publishing this document once a year, during the budget discussions, as a supplemental resource.

Contacts: Superintendent Chris Chew at CCHEW@westfordk12.us -- Director of Finance Jenny Lin at JLIN@westfordk12.us

Expected Routine Usage: Amounts are applied to offset operating expenses. Details included in this document may not be exhaustive.

Appropriate EOY Balance: In accordance with the School Committee's guidance, the District will maintain a balance in some accounts to offset costs should anything change significantly in either revenue collections or expenses, to allow for planning to address any changes. If a balance is above the target, the Distrit may consider increasing the target or a related one-time purchase.

Recent Changes: States the current year's offset and any recent change or related information.

Proposed Changes: States the next year's offset and any change in usage.

On-going Review: Account balances, receipts and expenditures will continue to be reported via quarterly financial reports at School Committee meetings.

Audits: 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.

Background: 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 appropriate to support the activity, program, or service that generated the receipts.

Summary Chart of Proposed Changes			
Account	**Proposed Changes:**	**Appropriate EOY Balance:**	**FY25 Projected Balance**
Food Service	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	MA DESE requires maintaining a balance of three months of operating expenses.	(2,443,098.06)
School Building Usage	Proposed FY26 offset is $50k, increased by $20k. This usage could be sustained for 3-4 years before reaching target balance.	Maintain a year's worth of Coordinator wages.	(99,898.56)
Integrated Preschool	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain a year's worth of salary expenses.	(348,156.42)
Early Arrival Program	Proposed FY26 offset is $7500, increased by $5000. This usage could be sustained for 5-6 years before reaching target balance.	Maintain a year's worth of salary expenses.	(91,661.04)
Extracurricular Fees	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain six month's worth of stipend expenses.	(223,187.85)
Elementary Music Fees	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain a year's worth of salary expenses.	(284,076.40)
Fifth Grade Camp	n/a	Maintain one year's Coordinator stipend.	(285.63)
Elementary Library Book Sales	n/a	No carry-forward balance	(8,729.78)
Guidance/College	TBD - More information needed; admin investigating	TBD	(3,722.42)
School Lost Books	n/a	No carry-forward balance	(9,048.05)
Tech Fee - Chromebook Repair	n/a	No carry-forward balance	(372.26)
School Athletic Revolving	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain two athletic season's worth of stipend expenses	(103,553.85)
Bus Transportation	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain one year's offset.	(680,496.35)
Parking Fees	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain six months of crossing guard expenses (approximately $11,500)	(107,816.14)
Misc School Donations	n/a	No carry-forward balance.	(33,125.23)
Swide Scholarship Donations	n/a	No carry-forward balance.	0.00
School Choice	Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.	Maintain a balance of 1% of the total operating budget. Ex. FY25=$67,585,356; 1% is $675,854	(1,000,000.00)
Special Education Circuit Breaker	No change, continued practice -- Use full FY25 revenue as offset for FY26.	Prior year's receipts.	(3,040,472.00)
Special Education Reserve Fund	n/a	$1,000,000	(728,440.36)

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

Last Updated: 11-25-2024

Food Service

Last Updated: 11-25-2024

Purpose:	Account tracks revenue and expenditures associated with the operation of the school breakfast and lunch program. MA Department of Elementary and Secondary Education (DESE) administers the USDA School Lunch program. Westford is required to serve meals that meet the Federal requirements of the National School Lunch and Breakfast program. As of FY23, a school-level EOY balance may show a debit because the federal and state grant must be deposited into a single system-wide line item for auditing purposes.	
User Fee Amounts:	FY25: Elementary Lunch $3.25; Middle School Lunch $3.50; High School Lunch $3.50; High School Special $3.75; Breakfast ; Dessert $0.50; Milk $0.60	
Revenues:	Fees from sales of a la carte and extra items	
	Other:	Federal/state reimbursements, catering receipts, earning on investment
Current Expenses:	Salary/Benefits:	Food Service employee wages, portion of Head Custodian wages
	Supplies:	Food and kitchen supplies
	Technology:	Point of Sale registers, Myschoolbucks and Nutrakids subscriptions
	Capital Purchases:	Equipment. Example: Miller fridge/freezer $42k in FY24
Related Laws or Policies:	Chapter 548 of Acts of 1948; Ch. 650 #196	
Expected Routine Usage:	Self-funded -- routine revenue covers expenses. Offsets are used for Food Service employee wages and benefits, as well as a portion of Head Custodian wages.	
Appropriate EOY Balance:	*MA DESE requires maintaining a balance of three months of operating expenses.*	
Recent Changes:	FY25 offset was $155k, increased by $150k from FY24. Used towards Food Service employee benefits and custodian lunch support. FY24 purchase of Miller fridge/freezer ($42k).	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Miller Elementary	(81,160.02)	(29,633.68)	71,897.83	150,831.05	(43,672.68)	179,056.20	--

Nabnasset Elementary	(78,675.23)	(44,104.60)	89,387.04	167,021.82	(26,112.13)	230,296.73	--
Robinson Elementary	(78,881.96)	(42,750.47)	69,454.31	190,028.24	(28,554.36)	230,928.19	--
Abbot Elementary	(77,921.00)	(31,301.16)	99,609.56	234,903.44	(33,855.48)	300,657.52	--
Crisafulli Elementary	(84,627.42)	(41,686.17)	78,289.03	220,005.91	(44,363.62)	253,931.32	--
Day Elementary	(94,278.36)	(40,594.58)	53,203.56	182,313.25	(30,584.15)	204,932.66	--
Blanchard Middle	(108,225.91)	(96,659.63)	76,954.78	269,260.75	(47,463.62)	298,751.91	--
Stony Brook Middle	(104,584.54)	(112,403.04)	17,966.60	287,056.83	(60,446.62)	244,576.81	--
Westford Academy	(194,858.18)	(274,257.81)	20,827.83	715,957.15	(302,604.45)	434,180.53	--
School Systemwide	627,815.76	(4,709.81)	(1,547,409.54)	211,615.72	(2,933,610.27)	(4,629,404.09)	--
Fund Balance DR / (CR)	(275,396.86)	(718,100.95)	(969,819.00)	2,628,994.16	(3,551,267.38)	(1,892,092.22)	(2,443,098.06)

School Building Usage

Last Updated: 11-25-2024

Purpose:	The Facilities Usage funds are fees collected from any outside group renting a school facility (i.e. gymnasium, library, cafeteria, classroom, etc.). Fees are intended to cover custodial wages if additional payroll is needed to service the event. Funds collected can also be used for the upkeep of property, equipment or utilities.	
User Fee Amounts:	Varies; See Facility Usage fees : https://www.westfordk12.us/district/facilities	
Revenues:	Rental payments	
Current Expenses:	Salary/Benefits:	Facility Coordinator wages, custodial employee wages, overtime
	Supplies/Equipment:	facility and maintenance needs
Related Laws or Policies:	MGL Ch. 40, Sect 3, Ch. 71, 71E; WPS Policy P3801	
Expected Routine Usage:	Identified facility needs, custodial employee wages, Facility Coordinator wages	
Appropriate EOY Balance:	*Maintain a year's worth of Coordinator wages.*	
Recent Changes:	FY25 offset was $30k, increased by $10k from FY24.	
Proposed Changes:	*Proposed FY26 offset is $50k, increased by $20k. This usage could be sustained for 3-4 years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Sch Bldg Usage	(11,785.67)	(32,967.38)	(42,954.09)	87,440.91	(124,666.25)	(80,179.43)	(99,898.56)

Integrated Preschool

Last Updated: 11-25-2024

Purpose:	The Integrated Preschool Program serves children ages 3-5 years old in an inclusive early childhood setting. The program was created to provide opportunities for children with disabilities to receive specialized instruction and related services within an environment that includes general education peers with developmentally appropriate social/behavioral, communication, early learning, and motor skills. The early childhood educators utilize a thematic approach to curriculum which is directly aligned to the Massachusetts Guidelines for Preschool Learning Experiences and Common Core Standards. Preschool tuition-paying slots are available on a lottery basis for four full-days. Funds can be used for any expense related to the programming.	
User Fee Amounts:	FY25: $6350	
Revenues:	Fee payment	
Current Expenses:	Salary/Benefits:	teacher wages, ESP wages, portion of Transportation Coordinator
	Other:	some contracted services, therapeutic supplies and materials
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Use incoming revenue as offsets for operational expenses. Enrollment and needs can vary; recent history has average $250k tuition revenue.	
Appropriate EOY Balance:	*Maintain a year's worth of salary expenses.*	
Recent Changes:	FY25 offset was $250k, increased by $60k from FY24.	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Integrated PreSch	(62,733.62)	(142,824.47)	(350,911.32)	288,663.74	(295,357.40)	(357,604.98)	(348,156.42)

Early Arrival Program

Last Updated: 11-25-2024

Purpose:	This program is offered at the six elementary schools for before-school care supervised by Education Service Professionals (ESP). Runs for 60 min (Grades 3-5) and 90 mins (K-2). The maximum recommended child to staff ratio is 13 children to 1 qualfied staff person per MA DESE Standards for Public School District Operated School-Age Child Care Programs. As of 2024, the program includes 190-200 students across six elementary schools. Funds can be used toward expenses related to this programming.	
User Fee Amounts:	$500 for the full school year	
Revenues:	Fee payments	
Current Expenses:	Salary/Benefits:	staff wages; $2499 offset to Elementary office admin assistants'
Related Laws or Policies:	MGL Ch 71 Sect 47; MGL Ch 71 Sect 26 A-B	
Expected Routine Usage:	Fee revenue should cover operational expenses and be used as offset.	
Appropriate EOY Balance:	*Maintain a year's worth of salary expenses.*	
Recent Changes:	FY25 Offset was $2,499. ESP hourly wage was increased from $15 to $17.25 for FY24	
Proposed Changes:	*Proposed FY26 offset is $7500, increased by $5000. This usage could be sustained for 5-6 years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
EAO	(24,624.86)	(39,664.92)	(79,161.04)	73,333.49	(99,500.00)	(105,327.55)	(91,661.04)

Extracurricular Fees

Last Updated: 11-25-2024

Purpose:	This account is the receipts from student participation fees for extracurricular clubs and activities. This is NOT the Student Activity Accounts (as outlined in WPS Policy P3401). Funds are used to offset the advisor stipends at high school and middle school, which are typically paid out twice a year.	
User Fee Amounts:	$100 High School / $80 Middle School participation fee per year covers unlimited access to all clubs	
Revenues:	Participation fee payments	
Current Expenses:	Salary/Benefits:	staff stipends
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Fee revenue should cover related stipends.	
Appropriate EOY Balance:	*Maintain six month's worth of stipend expenses.*	
Recent Changes:	FY25 offset was $147,485, increased from $122,482 in FY24. New stipend MOA was approved September 2024.	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Activity Fees-Grade 9-12	(82,270.06)	(82,620.19)	(154,020.20)	80,300.00	(80,835.00)	(154,555.20)	(147,005.20)
Activity Fees-Grade 6-8	(36,539.65)	(53,627.65)	(98,587.65)	42,182.00	(45,040.00)	(101,445.65)	(76,182.65)

Elementary Music Fees

Last Updated: 11-25-2024

Purpose:	Participants in grades 3-5 pay a fee to receive instrument instruction for 45 minutes once a week during the school day from a staff member. Students can choose stringed or band instruments depending on their grade level. Instrumental rental is a separate cost with an external vendor. Funds can be used to support the program, which could include instrumental music teachers' salaries, administrative support, supplies, materials, concert transportation.	
User Fee Amounts:	$290 per student per year	
Revenues:	Fee payments	
Current Expenses:	Salary/Benefits:	Staff wages
	Other	Program equipment and facilities; contracted services (transportation)
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Fee revenue should be used to fully offset instrumental music teachers' salaries.	
Appropriate EOY Balance:	*Maintain a year's worth of salary expenses.*	
Recent Changes:	FY25 offset was $150,000, increased from $119,199 in FY24.	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21 EOY Balance	FY22 EOY Balance	FY23 EOY Balance	FY24 Activity Expense DR	FY24 Activity Revenue (CR)	FY24 EOY Balance	FY25 Projected Balance
Instr Music Fee	(116,521.41)	(131,392.41)	(265,741.41)	124,323.99	(144,854.99)	(286,272.41)	(284,076.40)

Fifth Grade Camp

Last Updated: 11-25-2024

Purpose:	Receipts in this account come from the collection of a participation fee for students in Grade 5. A coordinator organizes two days of activities typically involving field-day-type stations at the Stony Brook Conservation Land - East Boston Camps and may include an enrichment presentation from an outside vendor.	
User Fee Amounts:	$25 per student in 2024	
Revenues:	Fee payments	
Current Expenses:	Salary/Benefits:	Coordinator stipend
	Supplies, Materials, Services:	activity supplies, contracted vendor, bus transportation
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Revenue should fully offset stipend and associated expenses.	
Appropriate EOY Balance:	*Maintain one year's Coordinator stipend.*	
Recent Changes:	n/a	
Proposed Changes:	*n/a*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
5th Grade Camp	(1.73)	(2,789.36)	(661.73)	7,310.00	(11,717.66)	(5,069.39)	(285.63)

Elementary Library Book Sales

Last Updated: 11-25-2024

Purpose:	This account is used to separate receipts from book fair sales at elementary schools. Balances may be used by each school's library for books and supplies.	
Revenues:	Receipts from book fair sales	
Current Expenses:	Supplies, Materials:	books, library supplies
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Each school may use their profits to purchase books.	
Appropriate EOY Balance:	*No carry-forward balance*	
Recent Changes:	n/a	
Proposed Changes:	*n/a*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Elem Library Book Sales	(15.49)	(1,625.87)	(7,514.75)	16,372.36	(16,379.76)	(7,522.15)	(8,729.78)

Guidance/College

Last Updated: 11-25-2024

Purpose:	This account is associated with the Westford Academy Guidance office. Receipts are fees paid by students when requesting transcripts be mailed, as well as an occasional stipend or other college related expense.	
User Fee Amounts:	$8 per student for all transcript requests	
Revenues:	Fee payments	
Current Expenses:	Supplies, Materials:	mailing transcripts
	Other:	Bussing for 8th grade visit; Financial aid night stipend; Staff college visits
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Receipts should offset expenses	
Appropriate EOY Balance:	*TBD*	
Recent Changes:	TBD	
Proposed Changes:	*TBD - More information needed; admin investigating*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Guidance/College WA	(3,770.00)	(2,876.08)	(4,295.42)	1,573.00	(2,000.00)	(4,722.42)	(3,722.42)

School Lost Books

Last Updated: 11-25-2024

Purpose:	Students who lose or damage any school book issued to them must reimburse the school for the full restitution. This fund services to track revenue received from students and families who are required to reimburse the schools for any accidental or deliberate damage to school book. Funds may be used to purchase replacement items and/or make necessary repairs. Each school has 2 accounts - one for textbooks and one for Library books. Westford Academy collects more for Textbooks and the lower schools collect mainly for Library books.	
Revenues:	The cost of the book/item, or repair expense	
Current Expenses:	Supplies, other:	replacement supplies
Related Laws or Policies:	MGL Ch 71 Sect 47 S.531/2; Ch 71 Sect 48; Ch 71 Sect 71E	
Expected Routine Usage:	Receipts should offset expenses	
Appropriate EOY Balance:	*No carry-forward balance*	
Recent Changes:	n/a	
Proposed Changes:	*n/a*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
School Lost Books	(6,396.28)	(7,835.35)	(9,023.86)	887.73	(2,168.00)	(10,304.73)	(9,048.05)

Tech Fee - Chromebook Repair

Last Updated: 11-25-2024

Purpose:	Each student issued a district-owned Chromebook must provide proper care and responsibility for the device. Insurance is provided by an external vendor, which generates some deposits to this account. Family payments from uninsured repairs are also credited to this account. The deposits from the Insurance company would be only for devices that are covered but are not able to be repaired. In these situations, they will reimburse us for the cost of a replacement device. All costs for repairable insured devices are covered and no payment is collected by WPS.	
Revenues:	Uninsured repair fees (can vary); Insurance vendor deposits	
Current Expenses:	Supplies:	repair service and parts
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Receipts should offset expenses	
Appropriate EOY Balance:	*No carry-forward balance*	
Recent Changes:	n/a	
Proposed Changes:	*n/a*	

Account Activity History

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

	FY21 EOY Balance	FY22 EOY Balance	FY23 EOY Balance	FY24 Activity Expense DR	FY24 Activity Revenue (CR)	FY24 EOY Balance	FY25 Projected Balance
Tech Fee	(10,589.41)	(9,566.90)	(2,404.05)	4,507.04	(9,008.00)	(6,905.01)	(372.26)

School Athletic Revolving

Last Updated: 11-25-2024

Purpose:	This account is funded from the participation fees charged to students and gate receipts. Expenses may include coach stipends, officials, transportation, supplies, rental of specialized facilities (ice rink, pool, etc) as well as facilities maintenance and capital expenses.	
User Fee Amounts:	$325 High School for first sport; $275 for Middle School first sport	
Revenues:	Fee payments, gate receipts	
Current Expenses:	Salary/Benefits:	coach stipends, officials
	Supplies:	field supplies, equipment, uniforms
	Contracted services:	transportation services
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Fee revenues should cover related expenses.	
Appropriate EOY Balance:	*Maintain two athletic season's worth of stipend expenses*	
Recent Changes:	FY25 offset was $118,500.	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
School Athletic Revolving	(127,350.17)	(224,268.72)	(207,759.24)	732,584.75	(730,555.50)	(205,729.99)	(103,553.85)

Bus Transportation

Last Updated: 11-25-2024

Purpose:	State regulations mandate that the District transport students in grades K-6 who live more than 2.0 miles from the school they attend. The District may also provide transportation to students in grades K-6 who live less than 2.0 miles from the school, or those who are enrolled in grades 7-12, but is not under legal mandate to do so. The District may charge for this optional transportation service and transportation revenues and fees are managed through the Transportation revolving fund. Bus ridership is granted on a first come, first serve, space available basis. The fee will be waived for students on free or reduced lunch. Upon acceptance a bus pass will be mailed to the student's home and must be shown upon entering the bus. Riders will be assigned to an existing bus route and bus stop and no exceptions will be made.	
User Fee Amounts:	(FY25) $350 for one student, $700 for two students; Family cap is $850. Late Fee of $25 starting 8/1	
Revenues:	Fee Payments, $50 Late Bus Fee	
Current Expenses:	Supplies:	bus pass and mailings
	Contracted Services:	vendor contract
Related Laws or Policies:	M.G.L. Ch. 71 Sect. 47, Sect 68	
Expected Routine Usage:	Apply a year's revenue to offset next year's Transportation operating budget.	
Appropriate EOY Balance:	*Maintain one year's offset.*	
Recent Changes:	FY25 offset was $700k, increased by $45k from FY24. FY23 used $185k ARPA for fuel escalation.	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21 EOY Balance	FY22 EOY Balance	FY23 EOY Balance	FY24 Activity Expense DR	FY24 Activity Revenue (CR)	FY24 EOY Balance	FY25 Projected Balance
Bus Transport	(286,783.01)	(366,280.86)	(690,428.73)	633,304.01	(647,195.94)	(704,320.66)	(680,496.35)

Parking Fees

Last Updated: 11-25-2024

Purpose:	At Westford Academy, Grade 12 students may park after purchasing a parking pass. All motorized vehicles must be parked in a space with a valid pass visibly displayed. All violations are ticketed and students are subject to having their cars towed at their expense and/or losing their parking privileges. Three crossing guards work in the morning and two in the afternoon. Funds can be used for crossing guards, plowing and related maintenance needs.	
User Fee Amounts:	$200	
Revenues:	Fee payment	
Current Expenses:	Salary/Benefits:	crossing guards
	Supplies:	ice melt, sand, gravel, asphalt
	Capital Improvements:	facility maintenance
Related Laws or Policies:	MGL Ch 71 Sect 47	
Expected Routine Usage:	Crossing guards, plowing and related maintenance needs	
Appropriate EOY Balance:	*Maintain six months of crossing guard expenses (approximately $11,500)*	
Recent Changes:	FY25 offset was $50,000.	
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Parking Fee	(45,118.11)	(71,229.07)	(106,313.14)	71,139.67	(51,000.00)	(86,173.47)	(107,816.14)

Misc School Donations

Last Updated: 11-25-2024

Purpose:	This account is used when local organizations or individuals generously donate funds to the schools either for general use or for a specific purpose. These funds may be expended for the purposes of such grant or gift.
Revenues:	Donations
Current Expenses:	Varies
Related Laws or Policies:	MGL Ch 71 Sect 47
Expected Routine Usage:	Revenue should be used for the intended purpose.
Appropriate EOY Balance:	*No carry-forward balance.*
Recent Changes:	n/a
Proposed Changes:	n/a

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Misc School Donations	(33,151.61)	(34,169.10)	(31,289.33)	5,496.61	(2,698.76)	(28,491.48)	(33,125.23)

Swide Scholarship Donations

Last Updated: 11-25-2024

Purpose:	This account is used when local organizations or individuals generously donate funds to the schools for a scholarship.
Revenues:	Scholarship donations
Current Expenses:	Varies
Related Laws or Policies:	MGL Ch 71 Sect 47
Expected Routine Usage:	Revenue should be used for the intended purpose.
Appropriate EOY Balance:	*No carry-forward balance.*
Recent Changes:	n/a
Proposed Changes:	n/a

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
	(500.00)	0.00	0.00	0.00	0.00	0.00	0.00

School Choice

Last Updated: 11-25-2024

Purpose:	The school choice program allows children to attend schools in other communities. Tuition is set by the state and paid through state aid by the sending district. Tuition rate set by state. School choice tuition is $5,000 per student. For a student with an individualized education plan (IEP), a special education increment is added to the regular education tuition rate that the receiving district is paid. Funds can be used to support any expenditures for staff, materials, equipment or services that directly enhance the quality of a district's educational programs and will benefit students who currently attend a district's schools. If salaries are offset by this account, additional funds for benefits are required.
Revenues:	School choice tuitions via state aid
Expenses:	Can be used for staff, materials, instructional equipment and nearly all general fund costs
Related Laws or Policies:	MGL Ch 76 Section 12B
Expected Routine Usage:	A recurring offset that matches the expected revenue with a maintenance balance for one-time expenses like implementing new curriculum.
Appropriate EOY Balance:	*Maintain a balance of 1% of the total operating budget. Ex. FY25=$67,585,356; 1% is $675,854*
Recent Changes:	FY25 offset was $528,949, a $87,605 increase from offset in FY24. Recent major purchases: In FY25 - offset maintenance salaries to support purchase of new Stony Brook generator $185k In FY24 & FY25 - purchase of new Elementary ELA curriciulum $643,649
Proposed Changes:	*Proposed FY26 offset is $X, increased by $X. This usage could be sustained for X years before reaching target balance.*

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
School Choice	(1,110,878.02)	(1,526,262.50)	(1,724,774.57)	941,968.05	(505,168.00)	(1,287,974.52)	(1,000,000.00)

Special Education Circuit Breaker

Last Updated: 11-25-2024

Purpose:	In Massachusetts, public school districts are reimbursed for eligible costs associated with students receiving specialized services under an IEP (Individual Education Plan). Applications are reviewed on a student by student cost analysis. The state will reimburse up to 75% of the cost of special education students that exceed the state's yearly average foundation amount. These funds can only roll over for one year and must be used within 24 months of the July 1st in which funds are received. Each year the state may change its formula and the amount of relief by several hundred thousand. The annual funding is "subject to legislative appropriation" and historically reimbursements range between 70-75% of qualified costs. Districts are notified of the amount each September.	
Revenues:	circuit breaker reimbursements	
Expenses:	Other:	Out of District Tuition Payments
Related Laws or Policies:	MGL Ch 71B; Code of Massachusetts Regulations 603 Sect 10.07	
Expected Routine Usage:	Current year's receipts should be used for following year's offset	
Appropriate EOY Balance:	*Prior year's receipts.*	
Recent Changes:	FY25 reimbursement amount expected to be $3,040,472, an increase of $400k, due to an increase in reimbursable Out of District tuitions	
Proposed Changes:	*No change, continued practice -- Use full FY25 revenue as offset for FY26.*	

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Special Ed Circuit Breaker	(2,165,120.00)	(2,076,381.00)	(2,427,520.00)	2,649,744.00	(2,649,744.00)	(2,427,520.00)	(3,040,472.00)

Special Education Reserve Fund

Last Updated: 11-25-2024

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 closeouts.
Proposed Changes:	n/a

Account Activity History

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

	FY21	FY22	FY23	FY24 Activity		FY24	FY25
	EOY Balance	**EOY Balance**	**EOY Balance**	Expense DR	Revenue (CR)	**EOY Balance**	**Projected Balance**
Special Ed Reserve Fund	(269,882.07)	(308,420.04)	(522,264.66)	0.00	(206,175.70)	(728,440.36)	(728,440.36)

Glossary and Acronyms

ARPA: American Rescue Plan Act of 2021 (COVID related)

Chapter 70: State Education Aid

Circuit Breaker: The reimbursement program for certain costs of special education as specificed in MGL Chapter 71B Section 5.

DESE: The Massachusetts Department of Elementary and Secondary Education (DESE), a 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.

DLS: Department of Revenue, Division of Local Services

EOY: End of Fiscal Year

FTE: Full-Time Equivalent

FY: Fiscal Year, runs July 1 to June 30

General Fund: The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.

K-12: Kindergarten through 12th Grade

MGL: Laws passed by the Massachusetts legislature. The Massachusetts General Laws (MGL) is organized by chapters with multiple sections in each chapter. Currently there are 282 chapters.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Receipts: Money collected by and within the control of a community from any source and for any purpose.

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 Section 53E 1/2 stipulates that each fund must be re-authorized each eyar 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 on the city or town in the most recent fiscal year, and no more than one percent of the amoount 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 charges for all associated fringe benefits.

School Choice: A program that allows a parent to enroll his or her child in a school district that is not the child's home district. Every year the school committee in each school district decies whether it will accept new enrollments under this program and, if so, in what grades.

USDA: United States Department of Agriculture