

FY27
Tewksbury
Public Schools
Budget

March 18, 2026



FY27 School Department Budget

District Strategy

The Tewksbury Public Schools Community believes that our educational program will reflect our collective Vision of a Learner. Our consistent observable growth among our students and staff will be evident in the achievement of academic, social, and emotional success in school and far beyond.

FY27 School Department Budget

Theory of Action

When the Tewksbury Public Schools prioritizes a Vision of a Learner that focuses on creative problem solving, collaboration, and effective communication, then all students will experience innovative, inclusive, equitable, and student-centered instruction prioritizing academic, social and emotional positive outcomes.

FY27 School Department Budget

2025-2026 Tewksbury Public Schools District Strategic Plan: Goals and Objectives Summary			
District Strategy: The Tewksbury Public Schools Community believes that our educational program will reflect our collective <u>Vision of a Learner</u>. Our consistent observable growth among <u>our</u> students and staff will be evident in the achievement of academic, social, and emotional success in school and <u>far</u> beyond.			
Professional Practice	Student Learning	District Improvement	District Improvement
<u>1. Data Driven Decision Making</u>	<u>2. Strengthening Instructional Supports</u>	<u>3. Facilities</u>	<u>4. Communications</u>
1.1: Normed Assessments and District Screeners	2.1: Social Emotional Learning and Needs	3.1: Facilities Assessment	4.1: Educator Advisory Councils
1.2: Common Assessments	2.2: High-Quality Instruction	3.2: Technology Infrastructure	4.2: Communication Audit
1.3: Analysis and Instructional Implications	2.3: Strengthening Instructional Programming for All Students	3.3: School Safety & Security Audit	4.3: Expansion of Communication Modes
1.4: Comprehensive Data Collection Systems	2.4: Language Objectives Across All Content Areas		
	2.5: Universal Design for Learning (UDL)		

FY27 School Department Budget

School Budget Consists
of 4 Major Parts

- **Managed by the Schools**
 - Salary
 - Operating
 - Capital Outlay
- **Managed/Shared with the Town**
 - Fixed Costs

FY27 School Department Budget

School Budget Consists
of 4 Major Parts

- Managed by the
Schools

- Salary
- Operating
- Capital Outlay

- Managed by the
Town

- Fixed Costs

FY27 School Department Budget

School Budget Consists
of 4 Major Parts

- **Managed by the Schools**

- Salary
- Operating
- Capital Outlay

- **Managed by the Town**

- Fixed Costs

FY27 School Department Budget



- The School Budget process is a FLUID one
- It reflects the plan of the District to best address its prioritized needs and goals aligned to the Strategic Plan, using the resources available suited for each need **at that moment in time**
 - These needs are **CONSTANTLY** changing
 - These resources are **CONSTANTLY** changing
- Our budget will change to reflect these changes between now and Final Approval

FY27 School Department Budget



- The School Budget is part of the overall **TOWN Budget** for the Town of Tewksbury. It is reviewed, and recommended for approval to the Town Manager and the Finance Committee by the School Committee
- The Finance Committee then recommends approval of a TOWN budget to Town Meeting in May each year. When Town Meeting approves the budget, funds are appropriated for each Town Department, including Schools.
- **The final, actual approval of funds for School and ALL Departments rests with the residents who attend Town Meeting**

FY27 School Department Budget

STUDENT DATA

2024-2025 (LAST YEAR)																
SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	TOTALS
DEWING	90	139	139													368
HEATH BROOK	54	132	115													301
CENTER				303	250	260										813
RYAN							253	248								501
WYNN MIDDLE									266	272						538
HIGH SCHOOL											163	171	189	172	8	703
PreSchool @ HS	15															15
District	159	271	254	303	250	260	253	248	266	272	163	171	189	172	8	3239
2025-2026 (CURRENT)																
SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	TOTALS
DEWING	79	162	142													383
HEATH BROOK	57	110	139													306
CENTER				253	304	250										807
RYAN							264	257								521
WYNN MIDDLE									251	262						513
HIGH SCHOOL											201	163	169	188	11	732
PreSchool @ HS	15															15
District	151	272	281	253	304	250	264	257	251	262	201	163	169	188	11	3277
ASSUMPTIONS FROM SCHOOL YEAR 2026 TO 2027:																
ASSUMES ALL STUDENTS ADVANCE ONE GRADE																
ASSUMES SAME ENROLLMENT AT PRE SCHOOL (UNKNOWN)																
USING CENSUS FIGURES TO ESTIMATE KINDERGARTEN ENROLLMENT																
ASSUMES 80 STUDENT DROP FROM GRADE 8 TO GRADE 9																
2026-2027 (PROJECTED)																
SCHOOL	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	TOTALS
DEWING	79	139	162													380
HEATH BROOK	57	132	110													299
CENTER				281	253	304										838
RYAN							250	264								514
WYNN MIDDLE									257	251						508
HIGH SCHOOL											182	201	163	169	11	726
PreSchool @ HS	15															15
TOTALS	151	271	272	281	253	304	250	264	257	251	182	201	163	169	11	3280

FY27 School Department Budget

STUDENT DATA

Per Pupil Expenditure and Net School Spending Trends

Per Pupil Expenditures, All Funds



Related Links:

- Per Pupil Expenditures
- Chapter 70 Foundation Budget and Net School Spending
- Average Teacher Salaries
- Spending Comparisons – School Finance
- Net School Spending Compliance - School Finance

Year	In-District Expenditures	Total In-district FTEs	In-District Expenditures per Pupil	Total Expenditures	Total Pupil FTEs	Total Expenditures per Pupil
2024	\$68,271,445.97	3,255.0	\$20,974.22	\$79,404,942.89	3,423.3	\$23,195.20
2023	\$64,647,828.93	3,263.1	\$19,811.78	\$75,076,701.01	3,440.9	\$21,818.91

<https://profiles.doe.mass.edu/profiles/finance.aspx?orgcode=02950000&orgtypecode=5&>

FY27 School Department Budget

Areas of FOCUS

• Personnel

- Continue to transform use of Contracted Services to TPS employees for many areas of Special Ed needs
- Continue to implement the recommendations of the Special Education Audit
 - Strengthen programs that will provide more vertically aligned General Ed tiered instruction and Special Ed programming at each school
 - Evaluate the re-structuring of PK programs and include Pathway C services at all schools

• Operational

- Searching for savings opportunities in transportation, utilities, technology, supplies, maintenance
- Trying to keep ahead of rising cost trends

• Technology

- Communications
 - Improve/Consolidate systems
- Provide inventory for 1-to-1 device program
- Maximize use of E-Rate program

• Building Improvements

- Forced to reduce Capital Outlay Budget in order to meet Salary and Operational needs.
 - Future Capital projects will require funding via Town Meeting articles
 - Assessment being conducted by consultant as part of TSFSC will provide guidance
- Focus on Safety & Security
 - Internal and External Security Audit results providing additional guidance

FY27 School Department Budget

OUR Process

SALARY – Typically 70% of Budget

- Start with current payroll roster
- Advance all steps/lanes/longevity per contracts

Group	FY2027 INCREASES BY GROUP								TOTAL SALARY FY26		% INCREASE COMPARED TO FY26	
	COLA		STEPS		LONG		TOTAL CHANGE		LEA	GRNT/REV	LEA	GRNT/REV
	LEA	GRNT/REV	LEA	GRNT/REV	LEA	GRNT/REV	LEA	GRNT/REV				
AIDES - EDUC. SUPPT. PERS.	\$ 188,140	\$ 4,428	\$ 90,968	\$ 644	\$ 4,000	\$ 200	\$ 283,108	\$ 5,272	\$ 3,303,292	\$ 75,360	8.57%	7.00%
CUST/MAINTENANCE	\$ 42,319	\$ -	\$ 32,477	\$ -	\$ 7,600		\$ 82,396	\$ -	\$ 1,719,907	\$ -	4.79%	0.00%
FOOD SERVICES	\$ -	\$ 22,010	\$ -	\$ 5,195		\$ 1,000	\$ -	\$ 28,205	\$ -	\$ 564,864	0.00%	4.99%
NON - UNION	\$ 101,098	\$ 19,066	\$ -	\$ -	\$ 1,500		\$ 102,598	\$ 19,066	\$ 3,431,145	\$ 641,372	2.99%	2.97%
NURSES	\$ 24,890	\$ -	\$ 9,763	\$ -	\$ -	\$ -	\$ 34,653	\$ -	\$ 836,854	\$ -	4.14%	0.00%
SECRETARIES	\$ 26,662	\$ -	\$ 14,300	\$ -	\$ -	\$ -	\$ 40,962	\$ -	\$ 908,282	\$ -	4.51%	0.00%
TEACHERS	\$ 839,179	\$ 7,818	\$ 330,374	\$ 13,500	\$ 23,800		\$ 1,193,353	\$ 21,318	\$ 28,122,488	\$ 260,587	4.24%	8.18%
UNION ADMIN	\$ 22,977	\$ 4,067	\$ 6,988	\$ -	\$ 1,025	\$ 750	\$ 30,990	\$ 4,817	\$ 776,919	\$ 139,342	3.99%	3.46%
TOTAL	\$1,245,265	\$ 57,389	\$484,870	\$ 19,339	\$37,925	\$ 1,950	\$1,844,788	\$ 78,678	\$39,098,887	\$ 1,681,525	4.72%	4.68%

FY27 School Department Budget

OUR Process

SALARY – Typically 70% of Budget

- Adjust for Retirements/Resignations
- Align employees paid from Grant/Revolving accounts appropriately
- Examine all Part-Time, Overtime, “extra” duty accounts versus historical actuals, looking for opportunities or shortfalls
- **Review with Building Principals/Department Heads**
 - Seek efficiencies via scheduling or opportunities for operational changes that could result in savings

FY27 School Department Budget

OUR Process

OPERATING – Typically 28% of Budget

- Adjust for known OR anticipated contractual increases
 - Transportation – TO BE BID for FY27
 - Utilities – Added 5%
 - Health Insurance – Projected 13-15% increase
 - Tuition (3.04% increase per OSD*)
- Review versus historical actuals, adjust for anomalies
- Review with Building Principals/Department Heads

* May be higher than a 3.04% increase with OSD program reconstruction review

FY27 School Department Budget

OUR Process

Meet with Town Manager

- Establish amount available from Town in projected new revenues
- Share our initial needs

- Review with Building Principals/Department Heads

FY27 School Department Budget

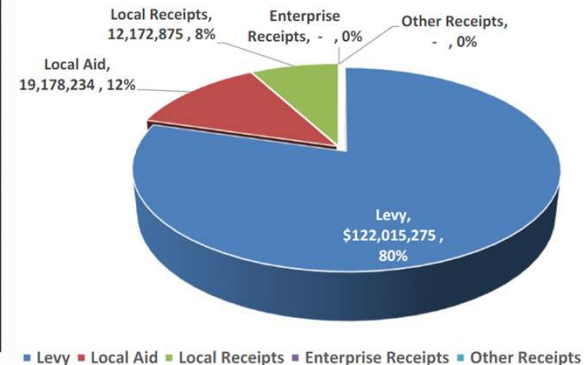
Where does School funding come from?

60/40 SPLIT OF NEW REVENUES
60% - SCHOOLS
40% - TOWN



Source	FY2026	FY2027	%
Levy	\$ 117,544,374	\$ 122,015,275	80%
Local Aid	19,178,234	19,178,234	13%
Local Receipts	10,947,706	12,172,875	8%
Enterprise Receipts	18,505,140	-	0%
Other Receipts	16,969,493	-	0%
Total Projected Revenue	\$ 183,144,947	\$ 153,366,384	100%

Revenue Sources for the Town

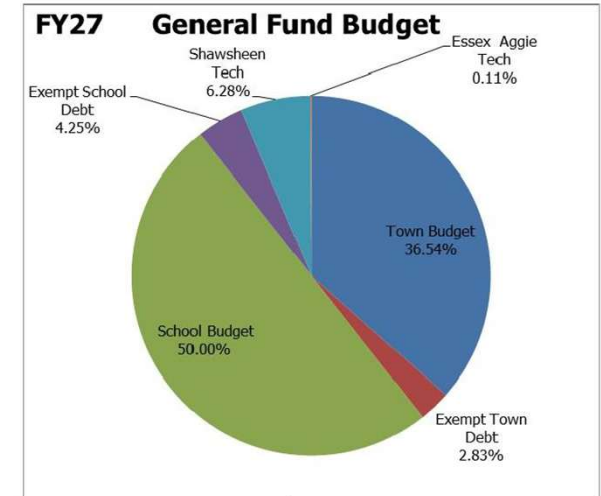
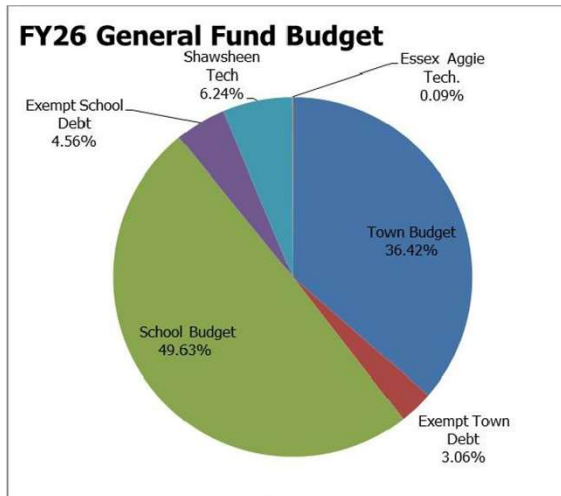


FY27 School Department Budget

Where does our funding come from?



CATEGORY	FY26	FY27
SCHOOL BUDGET (SAL, OPER, CAP & FIXED)	49.63%	50.00%
SCHOOL EXEMPT DEBT	4.56%	4.25%
SHAWSHEEN TECH	6.24%	6.28%
ESSEX NORTH SHORE TECH	0.09%	0.09%
TOTAL SCHOOLS	60.52%	60.62%
TOWN DEPT'S BUDGETS	36.42%	36.54%
TOWN EXEMPT DEBT	3.06%	2.83%
TOTAL TOWN	39.48%	39.37%



FY27 School Department Budget

Where does School funding come from?

~60/40 SPLIT OF NEW REVENUES

~60% - SCHOOLS

~40% - TOWN




Town conservatively projected new revenues at \$1.2 M, level funded State Aid
Town Manager adjusted projected new revenues and State Aid to try to cover ALL Departments' requests
Town Departments cut \$465k (1.44%) from their original requests
School Department cut \$508k (0.82%) from our budget

Final % FY27 = School – 63.3%, Town – 36.7%

FY27 School Department Budget

OUR Process

Other Revenue Sources

- GRANTS/REVOLVING ACCOUNTS – *Proceed with caution* 
 - Must be appropriate for the NEED/USE
 - Is the Revenue going to be RECURRING? (MBTA Communities Act impact)
 - Is the Expense going to be RECURRING?
 - Can we expect the Expense to Decrease/Be Eliminated?
 - Increase?
- Review with Building Principals/Department Heads

FY27 School Department Budget

3.72% Increase Requested

Tewksbury Public Schools								
School Budget Recommendation - FY27								
<u>CATEGORY</u>	<u>School Budget FY24</u>	<u>School Expnded FY24</u>	<u>School Budget FY25</u>	<u>ORIG School Budget FY26</u>	<u>REV School Budget FY26</u>	<u>School Budget FY27</u>	<u>Change</u>	<u>% Change</u>
Salaries	38,466,880	38,466,880	40,321,473	41,833,641	42,013,448	44,369,686	2,356,239	5.61%
Operating	16,070,879	16,070,624	16,346,529	16,983,279	16,803,473	16,647,233	(156,239)	-0.93%
Capital Outlay	447,503	447,463	49,603	250,000	250,000	250,000	-	0.00%
School Budget	54,985,262	54,984,966	56,717,605	59,066,920	59,066,920	61,266,920	2,200,000	3.72%

FY26 School Department Budget

If including Fixed Costs & Debt 3.44% increase Requested

Tewksbury Public Schools								
School Budget Recommendation - FY27								
<u>CATEGORY</u>	<u>School Budget FY24</u>	<u>School Expnded FY24</u>	<u>School Budget FY25</u>	<u>ORIG School Budget FY26</u>	<u>REV School Budget FY26</u>	<u>School Budget FY27</u>	<u>Change</u>	<u>% Change</u>
Salaries	38,466,880	38,466,880	40,321,473	41,833,641	42,013,448	44,369,686	2,356,239	5.61%
Operating	16,070,879	16,070,624	16,346,529	16,983,279	16,803,473	16,647,233	(156,239)	-0.93%
Capital Outlay	447,503	447,463	49,603	250,000	250,000	250,000	-	0.00%
School Budget	54,985,262	54,984,966	56,717,605	59,066,920	59,066,920	61,266,920	2,200,000	3.72%
Fixed Costs					REV School Budget FY26	School Budget FY27	Change	% Change
<i>Health*</i>	8,625,635	8,620,864	9,478,233	9,891,361	9,891,361	10,816,684	925,323	9.35%
Retirement	1,869,007	1,869,007	1,992,628	2,115,893	2,115,893	2,255,431	139,538	6.59%
Other Fixed Costs	1,087,194	107,277	1,131,638	1,180,676	1,180,676	1,286,720	106,044	8.98%
Total Fixed Costs	11,581,836	10,597,148	12,602,499	13,187,930	13,187,930	14,358,835	585,431	4.65%
Total Sal, Oper, Cap & Fixed	66,567,098	65,582,115	69,320,104	72,254,850	72,254,850	75,625,755	2,934,746	4.23%
Debt Exempt Principal	4,210,000	4,210,000	4,230,000	4,659,000	4,659,000	4,668,000	9,000	0.19%
Debt Exempt Interest	2,198,700	2,198,700	1,988,200	1,984,072	1,984,072	1,757,738	(226,334)	-11.41%
Total Debt	6,408,700	6,408,700	6,218,200	6,643,072	6,643,072	6,425,738	(217,334)	-3.27%
Grand Total	72,975,798	71,990,815	75,538,304	78,897,922	78,897,922	82,051,493	2,717,412	3.44%

**Anticipating 13-15% increase for FY27...however, due to projected participation changes, our final % increase is less than 13%*

FY27 School Department Budget

SALARY – 72.4% of School Budget

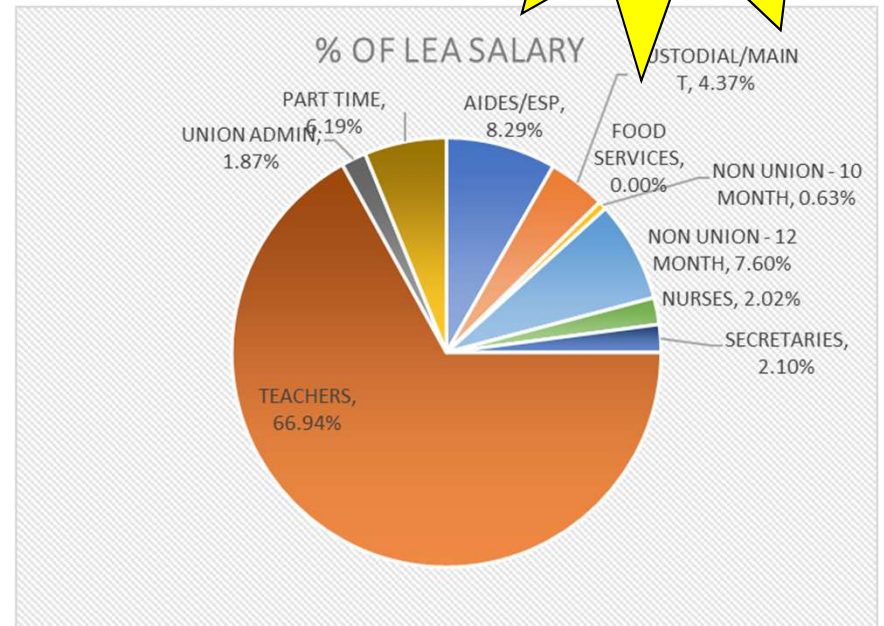


CURRENT
AS OF
3/16/26

GROUP	LEA			GRNT/REV	
	FTE	AMOUNT	% OF SALARY	FTE	AMOUNT
AIDES/ESP	91.0	\$ 3,676,907	8.29%	2.0	\$ 80,632
CUSTODIAL/MAINTENANCE	31.0	\$ 1,940,194	4.37%	0.0	\$ -
FOOD SERVICES	0.0	\$ -	0.00%	19.0	\$ 626,557
NON UNION - 10 MONTH	5.0	\$ 278,776	0.63%	8.0	\$ 558,870
NON UNION - 12 MONTH	27.2	\$ 3,371,882	7.60%	1.0	\$ 68,820
NURSES	10.0	\$ 898,107	2.02%	0.0	\$ -
SECRETARIES	16.0	\$ 930,095	2.10%	0.0	\$ -
TEACHERS	290.0	\$ 29,699,004	66.94%	3.0	\$ 283,850
UNION ADMIN	5.8	\$ 829,688	1.87%	1.2	\$ 143,380
PART TIME	~300	\$ 2,745,032	6.19%	~100	\$ 100,000
TOTAL SALARY	776.0	\$ 44,369,686	100.0%	34.2	\$ 1,862,109

SALARY
FIGURES
2/9/26

GROUP	LEA			GRNT/REV	
	FTE	AMOUNT	% OF SALARY	FTE	AMOUNT
AIDES/ESP	91.0	\$ 3,686,107	8.31%	2.0	\$ 80,632
CUSTODIAL/MAINTENANCE	31.0	\$ 1,953,472	4.40%	0.0	\$ -
FOOD SERVICES	0.0	\$ -	0.00%	19.0	\$ 620,364
NON UNION - 10 MONTH	5.0	\$ 278,776	0.63%	8.0	\$ 558,870
NON UNION - 12 MONTH	27.0	\$ 3,336,882	7.52%	1.0	\$ 68,820
NURSES	10.0	\$ 898,107	2.02%	0.0	\$ -
SECRETARIES	16.0	\$ 930,095	2.10%	0.0	\$ -
TEACHERS	288.0	\$ 29,718,663	66.98%	3.0	\$ 284,550
UNION ADMIN	5.8	\$ 828,878	1.87%	1.2	\$ 144,190
PART TIME	~300	\$ 2,738,705	6.17%	~100	\$ 100,000
TOTAL SALARY	773.8	\$ 44,369,686	100.0%	34.2	\$ 1,857,426



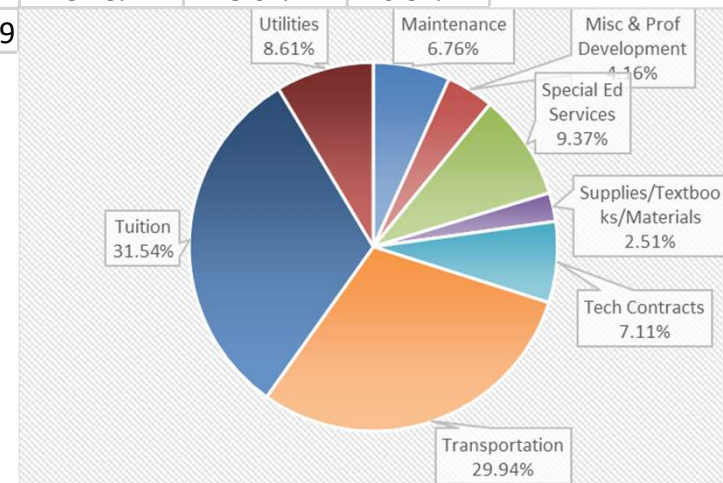
CHANGES
ALL DUE TO
ATTRITION AND
ANTICIPATED
REPLACEMENT
COSTS

GROUP	LEA			GRNT/REV	
	FTE	AMOUNT	% OF SALARY	FTE	AMOUNT
AIDES/ESP	0.0	\$ (9,200)	-0.02%	0.0	0.0
CUSTODIAL/MAINTENANCE	0.0	\$ (13,278)	-0.03%	0.0	0.0
FOOD SERVICES	0.0	\$ -	0.00%	0.0	6193.0
NON UNION - 10 MONTH	0.0	\$ -	0.00%	0.0	0.0
NON UNION - 12 MONTH	0.2	\$ 35,000	0.08%	0.0	0.0
NURSES	0.0	\$ -	0.00%	0.0	0.0
SECRETARIES	0.0	\$ -	0.00%	0.0	0.0
TEACHERS	2.0	\$ (19,659)	-0.04%	0.0	-700.0
UNION ADMIN	0.0	\$ 810	0.00%	0.0	-810.0
PART TIME	0.0	\$ 6,327	0.01%	0.0	0.0
TOTAL SALARY	2.2	\$ -	0.00%	0.0	4683.0

FY27 School Department Budget

OPERATING – 27.2% of School Budget

<u>Category</u>	<u>FY26</u>	<u>FY27</u>	<u>\$\$ Change</u>	<u>FY26 % of Operating</u>	<u>FY27 % of Operating</u>	<u>% CHANGE</u>
Maintenance	\$1,131,393	\$1,125,840	\$ (5,553)	6.48%	6.76%	0.29%
Misc & Prof Development	\$755,314	\$692,125	\$ (63,189)	3.72%	4.16%	0.44%
Special Ed Services	\$1,621,576	\$1,560,000	\$ (61,576)	10.74%	9.37%	-1.37%
Supplies/Textbooks/Materials	\$432,325	\$417,325	\$ (15,000)	2.49%	2.51%	0.02%
Tech Contracts	\$1,028,088	\$1,183,152	\$ 155,064	5.61%	7.11%	1.50%
Transportation	\$5,153,273	\$4,984,395	\$ (168,878)	28.32%	29.94%	1.63%
Tuition	\$5,295,749	\$5,250,407	\$ (45,342)	34.38%	31.54%	-2.84%
Utilities	\$1,385,754	\$1,433,989	\$ 48,235	8.28%	8.61%	0.34%
	\$16,803,473	\$16,647,233	-\$156,239			



FY27 School Department Budget

CAPITAL OUTLAY – 0.41% of School Budget

- Reduced significantly from historical amount

FY23-FY25	FY26	FY27
\$789,603	\$250,000	\$250,000

- The \$250,000 has been historically reserved for textbook/device replacement/upgrades
- Future Capital projects will require funding via Town Meeting Warrant Articles funded from available reserves



FY27 School Department Budget Facility Assessment

School	Year Constructed Addition(s)	Athletic Fields	Parking Lighting	Accessibility	Commination / Security	Envelope	Interiors	Structure	Mechanical	Electrical	Plumbing	Fire Alarm	Fire Protection	Hazardous Materials
Center Elementary School	2022	●	●	●	●	●	●	●	●	●	●	●	●	●
Dewing Elementary School	1970	●	●	●	●	●	●	●	●	●	●	●	○	●
Heath Brook Elementary School	1957 / 1975	●	●	●	●	●	●	●	●	●	●	●	○	●
John F. Ryan Elementary School	1999	●	●	●	●	●	●	●	●	●	●	●	●	●
John W. Wynn Middle School	1962 / 2003	●	●	●	●	●	●	●	●	●	●	●	●	●
Tewksbury Memorial High School	2012	●	●	●	●	●	●	●	●	●	●	●	●	●

Legend					
Good	●	Fair	●	Poor	●

Architects, engineers and hygienists site visits conducted December 9th through 18th, 2025.



Capital Projects

The School Department recently undertook a Safety and Security Audit with assistance from the Department of Homeland Security. Additionally, the School Department conducted internal audits with a focus on safety and security.

As a result of these reports, the School's District Security Team has identified the following needs:

Phase 1 – Low or NO Cost Impact
11 Items (one already completed 3/13)

Phase 2 – Moderate Cost Impact
7 Items (require quotes and/or RFPs to consider)

Phase 3 – Longer Term/Higher Cost Impact
4 Items (most are needed at multiple schools)



Potential Capital Projects List



THE SCHOOL HAS RECEIVED OUR INITIAL FACILITY ASSESSMENT FROM CONTRACTOR WORKING WITH TSFSC. THESE FINDINGS AND RECOMMENDATIONS ARE BEING PRESENTED TO SELECTMEN AND SCHOOL COMMITTEE IN THE UPCOMING WEEKS. WHEN THIS PLAN IS MORE THOROUGHLY SCRUTINIZED, WE WILL BE DEVELOPING A THOUGHTFUL PROJECTS LIST



FY27 School Department Budget Capital Projects Completed

2022-2023

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Dewing</i>	Bldg & Maint	Vestibule
<i>Dewing</i>	Bldg & Maint	Carpet 3 Classrooms & Office (loose tile)
<i>Dewing</i>	Bldg & Maint	Replace Boiler tubes
<i>Districtwide</i>	Bldg & Maint	Replace Floor Machines
<i>Districtwide</i>	Technology	ClearTouch boards for HB & Dewing Classrooms
<i>Districtwide</i>	Technology	Chromebooks - purchased for 1-to-1 plus backstock
<i>Ryan</i>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)
<i>TMHS</i>	Bldg & Maint	Gym - New Banners
<i>TMHS</i>	Bldg & Maint	Auditorium - Update Sound System
<i>TMHS</i>	Bldg & Maint	Auditorium - New Lights
<i>TMHS</i>	Bldg & Maint	Auditorium - Replace Stage Marley Floor
<i>Wynn</i>	Bldg & Maint	Retrofit Gym Lights - (failing fixtures)

2023-2024

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Dewing</i>	Bldg & Maint	Carpets in Library & Office area
<i>Dewing</i>	Bldg & Maint	Playground for Pre-School
<i>Wynn</i>	Bldg & Maint	Roof Coating
<i>Wynn</i>	Bldg & Maint	Water Bottle Refill Station
<i>Wynn</i>	Technology	Cabling Upgrade
Center	MULT	MULTIPLE PUNCH LIST ITEMS

2024-2025

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Wynn</i>	Bldg & Maint	HVAC Upgrade in Classrooms
<i>Heath Brook</i>	Bldg & Maint	Upgrade "Greenhouse" Classrooms
<i>Heath Brook</i>	Bldg & Maint	Upgrade Kitchen Area
<i>Dewing</i>	Bldg & Maint	Upgrade Kitchen Area
<i>Maintenance</i>	Bldg & Maint	Possibly moving to new shared DPW Garage space in Spring/Summer 2025
<i>TMHS</i>	Bldg & Maint	Investigating First floor solution and repair

2025-2026

<u>School Name</u>	<u>Category</u>	<u>Projects and Equipment</u>
<i>Systemwide (not CES)</i>	Technology	Upgrade Wireless Access Points & wireless infrastructure
<i>Dewing</i>	Technology	Classroom Phones (VOIP)
<i>Heath Brook</i>	Technology	Classroom Phones (VOIP)
<i>Systemwide</i>	Bldg & Maint	Maintenance move to NEW Building
<i>TMHS</i>	Technology	Upgraded TV Studio

2026-2027

WARRANT ARTICLES FOR:

- **Critical Response Group (CRG) Mapping**
- **Ipad purchase**
- **TMHS Projectors**

FY27 School Department Budget

Grants & Revolving Accounts

- 41 Separate Funds currently ACTIVE (reduced from 49)
 - 9 Grant Accounts
 - 32 Revolving Accounts
- All have a specific purpose and must be used appropriately. Use MUST be related to the purpose of the fund...whether a GRANT or Revolving type accounts which are driven by fees.
- Approximately 34 FT positions funded (partially/fully)
- Many hourly/part-time/overtime hours paid via Revolving Accounts



FY27 School Department Budget

Grant Funding FY26

Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used	Encumbered	Balance
305	4273	FY25	Title I	Student Support	\$ 353,232	\$ 329,265	\$ 4,748	\$ 19,219
140	4274	FY25	Title IIA	Educator Improvement	\$ 60,883	\$ 54,830		\$ 6,053
180	4276	FY25	Title III	Support for English Learners	\$ 24,310	\$ 16,579	\$ 4,017	\$ 3,714
309	4275	FY25	Title IVA	Academic Support	\$ 25,896	\$ 25,957		\$ (61)
240	4303	FY25	IDEA 240	Special Education	\$ 941,303	\$ 877,069	\$ 10,407	\$ 53,828
262	4213	FY25	IDEA 262	Special Education - Early Childhood	\$ 27,405	\$ 27,405		\$ -
274		FY25	IDEA 274	New IEP Implementation	\$ 20,000	\$ 20,000		\$ -
127	4326	FY25	Safe & Healthy Environment	Elevating Student Voice	\$ 117,500	\$ 89,690	\$ 72	\$ 27,738
128E	4237	FY25	Safe & Healthy Environment	Teen Mental Health	\$ 100,000	\$ 5,013		\$ 94,987
245		FY25	21st Century CLC	Summer Enhancement	\$ 5,000	\$ 5,000		\$ -
644		FY25	21st Century CLC	Summer Enhancement	\$ 10,000	\$ 10,000		\$ -
530		FY25	ASOST	Summer	\$ 75,000	\$ 75,000		\$ -
413		FY25	Work-Based Learning	Implementation and Resources	\$ 10,643	\$ 10,643		\$ -
419		FY25	Innovation Career Pathways	Implementation and Support	\$ 50,000	\$ 50,000		\$ -
589	4684	FY25	Civics	Teaching and Learning	\$ 16,000			\$ 16,000
					\$ 1,837,172		Remaining FY25	\$ 221,477
FY26 GRANTS								
Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used	Encumbered	Balance
305	4273	FY26	Title I	Student Support	\$ 345,333	\$ 76,474	\$ 87,889	\$ 180,970
140	4274	FY26	Title IIA	Educator Improvement	\$ 60,551	\$ 3,007	\$ 15,373	\$ 42,171
180	4276	FY26	Title III	Support for English Learners	\$ 21,346			\$ 21,346
309	4275	FY26	Title IVA	Academic Support	\$ 24,799	\$ 22,320		\$ 2,479
240	4303	FY26	IDEA 240	Special Education	\$ 950,702	\$ 416,297	\$ 256,691	\$ 277,714
262	4213	FY26	IDEA 262	Special Education - Early Childhood	\$ 27,444	\$ 1,738	\$ 393	\$ 25,313
413	4685	FY26	Work-Based Learning	Experiential Learning	\$ 25,000			\$ 25,000
							Remaining FY26	\$ 574,993
FY27 GRANTS								
Code	Fund	FY	Grant	Purpose	Grant Total	Amount Used	Encumbered	Balance
305	4273	FY26	Title I	Student Support*	\$ 345,333			\$ 345,333
140	4274	FY26	Title IIA	Educator Improvement	\$ 60,551			\$ 60,551
180	4276	FY26	Title III	Support for English Learners	\$ 21,346			\$ 21,346
309	4275	FY26	Title IVA	Academic Support	\$ 24,799			\$ 24,799
240	4303	FY26	IDEA 240	Special Education	\$ 950,702			\$ 950,702
262	4213	FY26	IDEA 262	Special Education - Early Childhood	\$ 27,444			\$ 27,444
							Projected FY27	\$ 1,430,175
					* DESE Warning - potential reduction \$ (165,951.00)			

FY27 School Department Budget



**Grant
Funding
FY26
MBTA
Comm.
IMPACT**

Code	Grant	Purpose	FY23	FY24	FY25	FY26	FY27
240	240 IDEA	Special Education Improvement	\$ 891,778	\$ 943,251	\$ 941,303	\$ 950,702	\$ 950,702
262	262 EC IDEA	Quality Preschool Special Educaton	\$ 26,765	\$ 27,359	\$ 27,405	\$ 27,444	\$ 27,444
274	IEP (Federal/TAR)	Support New IEP		\$ 28,411			
305	Title I (305)	Student Support	\$ 383,823	\$ 357,122	\$ 353,232	\$ 345,333	\$ 344,507
140	Title IIA (140)	Educator Improvement	\$ 71,784	\$ 60,293	\$ 60,883	\$ 60,551	\$ 59,956
180	Title III (180)	Support for English Learners	\$ 20,396	\$ 24,540	\$ 24,310	\$ 21,346	\$ 21,346
309	Title IVA (309)	Academic Support	\$ 13,601	\$ 28,126	\$ 25,896	\$ 24,799	\$ 24,799
645	21CCLC Internship Enh SY	Enrich Academic Programming		\$ 25,000			
644	21st C Summer Enhancement	21st C Summer Enhancement	\$ 55,000	\$ 55,000			
645	21st CCLC	21st Century Dewing School	\$ 148,750	\$ 148,750			
644/245	21st Century	Summer Enhancement/ASOST			\$ 5,000		
244	21stC SPED YALD	Enhanced Programs for Students on IEPs	\$ 10,000	\$ 10,000			
413	413 WORK BASED LEARNING	Experiential Learning			\$ 25,000	\$ 25,000	\$ 25,000
729	Addressing Student Cell Phone Use	Student Support		\$ 15,000			
530	ASOST Continuation (Summer)	After School & Out of School Time	\$ 45,000				
589	Civics	Teaching & Learning			\$ 16,000	\$ 30,000	
460	Early College Planning*	College Degree Credit programs				\$ 25,000	5-x-\$50k/yr ->
734A	Early Grades Literacy	Early Grades Literacy	\$ 55,700				
528	ASOST SCHOOL YEAR	After School & Out of School Time		\$ 25,000			
530	ASOST Summer	Summer Programming			\$ 75,000		
215	Genicide Education	Implement History Standard				\$ 40,000	
419	Innovation Pathways	Experiential Learning	\$ 50,000	\$ 50,000	\$ 50,000		
424	MS MyCAP	Career Exploration				\$ 25,000	
598	MyCAP Implementation	Career Exploration				\$ 21,000	
127	Safe & Healthy Environments	Elevating Student Voice (Extension)			\$ 117,500	\$ 11,000	
128	Safe & Healthy Environments	Teen Mental Health (Extension)			\$ 100,000	\$ 11,000	
151	Social Emntional Learning	Integrating Social Emotional Learning	\$ 10,000	\$ 10,000			
121	Summer Acceleration Academies	Summer Advancement		\$ 87,000			
213	Time Out Practices	Support for Implementing Practices				\$ 50,000	
	NOT IMPACTED BY MBTA	Entitlement/Allocation Grant TOTAL	\$ 1,408,147	\$ 1,469,102	\$ 1,433,029	\$ 1,430,175	\$ 1,428,754
	IMPACTED BY MBTA ACT	COMPETITIVE GRANT TOTAL	\$ 374,450	\$ 425,750	\$ 388,500	\$ 25,000	\$ 25,000
		GRAND TOTAL	\$ 1,782,597	\$ 1,894,852	\$ 1,821,529	\$ 1,455,175	\$ 1,453,754
						Tewksbury ruled Ineligible for Total	\$ 213,000
							\$ 275,000
* TMHS is still running College credit COURSES. This program would have introduced more robust, college CERTIFICATE and ASSOCIATE degree programs that students would have been able to earn while in High School							
IMPACTS							
LAST THREE YEARS AVERAGE COMPETITIVE GRANTS AWARDED TO TEWKSBURY PUBLIC SCHOOLS					\$ 396,233		
FY26 GRANT OPPORTUNITIES LOST (YTD - as more grants become available, this number could grow)					\$ 213,000		
- UNABLE TO RECOUP THIS FUNDING VIA THE LEA BUDGET WITHOUT IMPACTING ESSENTIAL OPERATIONS							
- MANY PROGRAMS INCLUDE NON-MONETARY CONNECTIONS TO RESOURCES UNAVAILABLE TO NON-PARTICIPATING DISTRICTS							
- UNABLE TO OFFER PROGRAMMING TO MANY UNDER-SERVED POPULATIONS							
- UNABLE TO OFFER HIGH QUALITY SCHOOL TO CAREER OPPORTUNITIES							
- UNABLE TO OFFER STUDENTS OPPORTUNITY TO EARN COLLEGE CREDITS WHILE IN HIGH SCHOOL							
- IMPACT HIGH SCHOOL STUDENTS VOCATIONAL OR PRIVATE SCHOOL CHOICES							

FY27 School Department Budget

Grant
Funding
FY26
MBTA
Comm.
Act
IMPACT

Other Information					
<u>Language in Requests For Proposals on Competitive Grant Award Announcements:</u>					
State 7035-0001 ↗					
The receipt of grant funds is contingent upon the grantee being able to certify that it will comply with the Massachusetts General Laws, including G.L. c. 40A, § 3A, the MBTA Communities Act. Compliance with the MBTA Communities Act is determined by the Executive Office of Housing and Livable Communities.					
<u>Language from the MBTA Communities Act Law:</u>					
(b) An MBTA community that fails to comply with this section shall not be eligible for funds from: (i) the Housing Choice Initiative as described by the governor in a message to the general court dated December 11, 2017; (ii) the Local Capital Projects Fund established in section 2EEEE of chapter 29; (iii) the MassWorks infrastructure program established in section 63 of chapter 23A, or (iv) the HousingWorks infrastructure program established in section 27½ of chapter 23B.					
<u>Language from Attorney General's Advisory:</u>					
All MBTA Communities must comply with the Law. Communities that do not currently have a compliant multi-family zoning district must take steps outlined in the DHCD guidelines to demonstrate interim compliance. Communities that fail to comply with the Law may be subject to civil enforcement action. ⁸ Non-compliant MBTA Communities are also subject to the administrative consequence of being rendered ineligible to receive certain forms of state funding. ⁹ Importantly, MBTA Communities cannot avoid their obligations under the Law by foregoing this funding. The Law requires that MBTA Communities “shall have” a compliant zoning district and does not provide any mechanism by which a town or city may opt out of this requirement. ¹⁰					

FY27 School Department Budget

FUND #	FUND NAME	FY26	FY25	FY24	SOURCE OF INCOME	TYPICAL EXPENSES
		CASH BALANCE				
4108	Insurance <\$20K - Heath Brook	\$ -	\$ (80,421)	\$ (79,148)	INSURANCE CLAIM FOR FLOOD	FLOOD RELATED EXPENSES TO BE REIMBURSED BY INSURANCE CO
4131	Facility Rentals	\$ (1,664)	\$ 29,960	\$ 35,210	FACILITY RENTALS	FACILITY UPGRADES IN AREAS COMMONLY RENTED, .5 FTE SECURITY
4133	High School Parking Fees	\$ 70,001	\$ 107,984	\$ 107,874	PARKING FEES	PARKING AREA MAINTENANCE, .5 FTE SECURITY
4134	High School Club Fees	\$ 27,235	\$ 43,622	\$ 64,984	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4135	High School Athletic Fees	\$ 11,247	\$ 24,253	\$ 34,946	ATHLETIC FEES	ATHLETIC TRANSPORTATION
4136	Wynn School Athletic Fees	\$ 63	\$ 63	\$ 63	ATHLETIC FEES	PHASING OUT; USING CLUB FEE ACCOUNT
4137	Wynn School Club Fees	\$ 10,206	\$ 19,157	\$ 894	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4138	Ryan School Club Fees	\$ 22,050	\$ 10,862	\$ 12,033	CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4139	AP Test	\$ 70,209	\$ 66,469	\$ 62,997	AP TEST FEES	AP EXAMS, PROCTORS
4141	School Rec Custodians	\$ (25,027)	\$ (17,380)	\$ (11,725)	RECREATION GROUPS	CUSTODIAL COVERAGE; PASS THROUGH ACCOUNT; WE BILL THE GROUPS
4150	School Lunch Account	\$ 1,397,510	\$ 1,270,175	\$ 1,504,701	SALES, MEAL REIM (SEE SLIDE)	ALL FOOD SERVICE COSTS; PERSONNEL, PRODUCT, EQUIPMENT, SERVICES
4160	Athletic Fund	\$ 17,107	\$ 10,063	\$ 36,818	TICKET SALES	ATHLETIC EXPENSES, PERSONNEL
4164	PreSchool Revolving Program	\$ 126,190	\$ 268,148	\$ 196,600	TUITION	PROGRAM RELATED EXPENSES, PERSONNEL, SUPPLIES. 3 FTE PK TEACHERS, 2 FTE PK AIDES
4166	Recreation Basketball - School	\$ 25,035	\$ 40,107	\$ 56,006	RECREATION GROUPS (\$15/USER)	FACILITY IMPROVEMENTS/REPAIRS; UTILITIES
4167	Lost Textbooks	\$ 1,453	\$ 1,084	\$ 5,002	LOST TEXTBOOK/DEVICE FEES	REPLACEMENT
4168	New Start	\$ -	\$ 752	\$ 4,510	TUITION	RELATED EXPENSES
4170	Circuit Breaker	\$ 380,713	\$ 1,250,342	\$ 2,001,096	STATE REIMBURSEMENT (SEE SLIDE)	TUITION; SPECIAL ED SERVICES (SEE SLIDE)
4171	Insurance > \$20,000	\$ 7,773	\$ 7,773	\$ 7,773	INSURANCE CLAIMS DIST	REPAIRS
4172	Copy Center	\$ 294	\$ 294	\$ 294	OUTSIDE SALES	PHASING OUT; PROGRAM ENDED
4173	Hall of Fame	\$ -	\$ -	\$ 1,025	TICKET SALES	EVENT RELATED EXPENSES
4175	NPEN	\$ 740	\$ 440	\$ 440	MEMBERSHIP FEES	PD FOR GROUP
4176	Alphabest	\$ 41,043	\$ 69,811	\$ 104,854	REVENUE SHARE	FACILITY UPGRADES IN AREAS COMMONLY USED, 1 FTE REGISTRATION
4177	Elem Clubs	\$ 2,140	\$ 6,114		CLUB FEES	CLUB RELATED EXPENSES, PERSONNEL
4322	Corning Gift	\$ 8,768	\$ 3,799	\$ -	CORPORATE DONATION/GRANT	STEM/STEAM PROGRAMMING & SUPPLIES
4338	EA Shelter	\$ 878	\$ 5,769		STATE REIMBURSEMENT	STUDENT RELATED EXPENSES
4658	School Gifts Account	\$ 29,995	\$ 24,995	\$ 22,313	COMMUNITY DONATIONS	EXPENSES RELATING TO PURPOSE OF THE DONATION
4659	Scholarship Gifts	\$ 1,500	\$ 1,500	\$ 1,500	FUND-RAISING	SCHOLARSHIPS
4667	Scholarship Fund	\$ 2,743	\$ 1,430	\$ 1,313	FUND-RAISING	SCHOLARSHIPS
4668	Education Fund	\$ 4,386	\$ 4,204	\$ 3,858	FUND-RAISING	EXPENSES RELATING TO PURPOSE OF THE DONATION
4674	High School Gifts	\$ 7,994	\$ 11,017	\$ 5,868	COMMUNITY DONATIONS	EXPENSES RELATING TO PURPOSE OF THE DONATION
4683	Project Lead the Way	\$ 2,009	\$ 37,162	\$ 15,769	CORPORATE DONATION/GRANT	STEM/STEAM PROGRAMMING, SUPPLIES & HIGH QUALITY PD
4804	Long Range School Space Plan	\$ 1,602	\$ 1,602	\$ 1,602	FUND-RAISING	EXPENSES RELATING TO PURPOSE OF THE DONATION
4805	Special Education Reserve Fund	\$ 725,000	\$ 725,000	\$ 725,000	ESTABLISHED AT TOWN MTG	EXTRAORDINARY RELIEF FUND FOR SPECIAL ED

CIRCUIT BREAKER



WHAT IS IT?

The Commonwealth Special Education Reimbursement Program, commonly known as the Circuit Breaker Program, provides financial assistance to public school districts to offset the cost of delivering high-cost special education services to students.

EXAMPLE: STUDENT A

<u>REIMBURSABLE EXPENSE (YEAR 1)</u>	<u>EDUC. COST</u>	<u>TRANS COST</u>
TUITION	\$ 146,500	
SERVICES (SPEECH, OT/PT, BEHAVIOR, ETC.)	\$ 30,000	
TRANSPORTATION		\$ 50,000
REIMBURSABLE EDUCATIONAL	\$ 176,500	
REIMBURSABLE TRANS		\$ 50,000
CIRCUIT BREAKER THRESHOLD (SET BY DESE)	\$ 53,431	
GROSS EDUCATIONAL CLAIM	\$ 123,069	
GROSS TRANS CLAIM		\$ 50,000
REIMBURSE RATE	75%	75%
NET CLAIM (RECEIVED YEAR 2)	\$ 92,302	\$ 37,500
TOTAL EDUCATIONAL PLUS TRANS	\$ 129,802	
SUMMARY		
SPEND YEAR 1	\$ 226,500	TUIT & TRANS
REIMBURSE YEAR 2	\$ 129,802	VIA CLAIM
SCHOOLS (ESSENTIALLY) PAY	\$ 96,698	BALANCE

FY27 School Department Budget

5 YEAR HISTORY

FY26 DETAILED HISTORY & FY27 PROJECTIONS

YEAR	EOY CASH BALANCE	NET CLAIM	COMMENT
2019	\$ 1,294,905	\$ 1,752,616	
2020	\$ 1,949,886	\$ 2,015,530	
2021	\$ 1,990,968	\$ 2,013,531	
2022	\$ 2,197,490	\$ 2,199,505	
2023	\$ 2,226,860	\$ 2,529,213	
2024	\$ 1,660,947	\$ 4,180,064	TRANSPORTATION AT 44%
		\$ 538,770	EXTRAORDINARY RELIEF
		\$ 351,887	RETRO PAYMENT (JULY 25)
2025	\$ 548,116	\$ 6,256,836	

DATE	SOURCE	AMOUNT	BALANCE
07/01/2025	SOY BAL		548,116.68
07/10/2025	VENDOR SV2553	-586,354.46	-38,237.78
07/15/2025	RETRO FY24	351,887.00	313,649.22
07/24/2025	VENDOR SV2604	-28,721.50	284,927.72
08/19/2025	VENDOR SV2553	880.00	285,807.72
08/21/2025	VENDOR SV2608	-17,348.45	268,459.27
09/04/2025	VENDOR SV2610	-444,256.84	-175,797.57
10/01/2025	Q1 FY25	1,564,209.00	1,388,411.43
10/02/2025	VENDOR SV2614	-519,656.24	868,755.19
10/16/2025	VENDOR SV2616	-179,004.95	689,750.24
10/30/2025	VENDOR SV2618	-563,910.17	125,840.07
11/13/2025	VENDOR SV2620	-1,525.31	124,314.76
11/26/2025	VENDOR SV2622	-494,549.46	-370,234.70
12/11/2025	VENDOR SV2624	-107,081.17	-477,315.87
12/24/2025	VENDOR SV2626	-333,205.79	-810,521.66
12/31/2025	Q2 FY25	1,564,209.00	753,687.34
01/08/2026	VENDOR SV2628	-109,266.20	644,421.14
01/22/2026	VENDOR SV2630	-263,708.58	380,712.56

PROJECTED TO END OF FY26

03/15/2025	Q3 FY25	\$ 1,564,209	\$ 1,944,921.56
06/15/2025	Q4 FY25	\$ 1,564,209	\$ 3,509,130.56
ENCUMBERED PO'S - TUITION		\$ (2,455,436)	\$ 1,053,694.56

PROJECTED.....FY27

ITEM	AMOUNT	BALANCE
OPENING CASH BALANCE	\$ 1,053,695	\$ 1,053,695
PROJECTED CLAIM (IF FULLY FUNDED)	\$ 6,607,815	\$ 7,661,510
TUITIONS BUDGETED	\$ (4,836,448)	\$ 2,825,062

FY27 School Department Budget

FOOD SERVICES

5 YEAR HISTORY

<u>YEAR</u>	<u>CASH BALANCE</u>	<u>REVENUES</u>	<u>EXPENSES</u>
2020	\$ 515,189	\$ 1,001,497	\$ 1,002,051
2021	\$ 525,531	\$ 960,233	\$ 955,028
2022	\$ 1,113,880	\$ 2,063,861	\$ 1,466,912
2023	\$ 1,471,932	\$ 2,194,456	\$ 1,839,526
2024	\$ 1,822,424	\$ 2,369,305	\$ 2,018,812
2025	\$ 1,444,322	\$ 2,534,313	\$ 2,912,415
2026-YTD	\$ 1,397,510	\$ 1,083,600	\$ 1,130,412

SALARY AMOUNTS FY26/FY27

<u>EMP TYPE</u>	<u>FTE</u>	<u>FY26 SAL</u>	<u>FY27 SAL</u>
DIST MGMNT	2	\$ 175,654	\$ 181,584
CAF WORKERS	12	\$ 336,767	\$ 347,021
CAF MANAGERS	6	\$ 213,968	\$ 238,616
TOTALS	20	\$ 726,389	\$ 767,221

REVENUES ARE CONTINUING TO INCREASE DUE TO FREE BREAKFAST AND LUNCH PROGRAMS INCREASING PARTICIPATION. LOCAL DISTRICTS RECEIVE THE SAME AMOUNT OF FUNDING AS PRIOR TO UNIVERSAL FREE BREAKFAST AND LUNCH. BEGINNING FY26, FOOD SERVICE (AS WELL AS ALL FEDERALLY FUNDED PROGRAMS) ARE BEING ASSESSED THE COST OF THEIR EMPLOYEE BENEFITS. THIS PRACTICE WILL CONTINUE IN FY27.

FY27 School Department Budget

Tewksbury Public Schools								
School Budget Recommendation - FY27								
<u>CATEGORY</u>	<u>School Budget FY24</u>	<u>School Expnded FY24</u>	<u>School Budget FY25</u>	<u>ORIG School Budget FY26</u>	<u>REV School Budget FY26</u>	<u>School Budget FY27</u>	<u>Change</u>	<u>% Change</u>
Salaries	38,466,880	38,466,880	40,321,473	41,833,641	42,013,448	44,369,686	2,356,239	5.61%
Operating	16,070,879	16,070,624	16,346,529	16,983,279	16,803,473	16,647,233	(156,239)	-0.93%
Capital Outlay	447,503	447,463	49,603	250,000	250,000	250,000	-	0.00%
School Budget	54,985,262	54,984,966	56,717,605	59,066,920	59,066,920	61,266,920	2,200,000	3.72%
Fixed Costs					REV School Budget FY26	School Budget FY27	Change	% Change
<i>Health*</i>	8,625,635	8,620,864	9,478,233	9,891,361	9,891,361	10,816,684	925,323	9.35%
Retirement	1,869,007	1,869,007	1,992,628	2,115,893	2,115,893	2,255,431	139,538	6.59%
Other Fixed Costs	1,087,194	107,277	1,131,638	1,180,676	1,180,676	1,286,720	106,044	8.98%
Total Fixed Costs	11,581,836	10,597,148	12,602,499	13,187,930	13,187,930	14,358,835	585,431	4.65%
Total Sal, Oper, Cap & Fixed	66,567,098	65,582,115	69,320,104	72,254,850	72,254,850	75,625,755	2,934,746	4.23%
Debt Exempt Principal	4,210,000	4,210,000	4,230,000	4,659,000	4,659,000	4,668,000	9,000	0.19%
Debt Exempt Interest	2,198,700	2,198,700	1,988,200	1,984,072	1,984,072	1,757,738	(226,334)	-11.41%
Total Debt	6,408,700	6,408,700	6,218,200	6,643,072	6,643,072	6,425,738	(217,334)	-3.27%
Grand Total	72,975,798	71,990,815	75,538,304	78,897,922	78,897,922	82,051,493	2,717,412	3.44%

FY27 School Department Budget

NEXT STEPS

Continued Discussions with Building Principals, Department Leaders, Elected Officials, Town Officials, teachers, parents, students and community members, to refine and react to ever changing needs.

As needs and/or resources change, the School Department will be refining our budget, which represents a snapshot in time of the current needs in the district. Our budget, resources and needs are constantly being updated and analyzed for the best use of available and appropriate resources.

This process will continue from now through May Town Meeting and may (in fact is likely to) produce some movement within our overall budget

FY27 School Department Budget

Tewksbury Public Schools

School Budget Recommendation - FY27

<u>CATEGORY</u>	<u>School Budget FY24</u>	<u>School Expndd FY24</u>	<u>School Budget FY25</u>	<u>ORIG School Budget FY26</u>	<u>REV School Budget FY26</u>	<u>School Budget FY27</u>	<u>Change</u>	<u>% Change</u>
Salaries	38,466,880	38,466,880	40,321,473	41,833,641	42,013,448	44,369,686	2,356,239	5.61%
Operating	16,070,879	16,070,624	16,346,529	16,983,279	16,803,473	16,647,233	(156,239)	-0.93%
Capital Outlay	447,503	447,463	49,603	250,000	250,000	250,000	-	0.00%
School Budget	54,985,262	54,984,966	56,717,605	59,066,920	59,066,920	61,266,920	2,200,000	3.72%
Fixed Costs					<u>REV School Budget FY26</u>	<u>School Budget FY27</u>	<u>Change</u>	<u>% Change</u>
<i>Health*</i>	8,625,635	8,620,864	9,478,233	9,891,361	9,891,361	10,816,684	925,323	9.35%
Retirement	1,869,007	1,869,007	1,992,628	2,115,893	2,115,893	2,255,431	139,538	6.59%
Other Fixed Costs	1,087,194	107,277	1,131,638	1,180,676	1,180,676	1,286,720	106,044	8.98%
Total Fixed Costs	11,581,836	10,597,148	12,602,499	13,187,930	13,187,930	14,358,835	585,431	4.65%
Total Sal, Oper, Cap & Fixed	66,567,098	65,582,115	69,320,104	72,254,850	72,254,850	75,625,755	2,934,746	4.23%
Debt Exempt Principal	4,210,000	4,210,000	4,230,000	4,659,000	4,659,000	4,668,000	9,000	0.19%
Debt Exempt Interest	2,198,700	2,198,700	1,988,200	1,984,072	1,984,072	1,757,738	(226,334)	-11.41%
Total Debt	6,408,700	6,408,700	6,218,200	6,643,072	6,643,072	6,425,738	(217,334)	-3.27%
Grand Total	72,975,798	71,990,815	75,538,304	78,897,922	78,897,922	82,051,493	2,717,412	3.44%

<https://www.tewksbury.k12.ma.us/departments-programs/business-office/>

SUMMARY BY COST CENTER

DETAILS AT THE ACCOUNT LEVEL VIEW

TEWKSBURY PUBLIC SCHOOLS
FY27 BUDGET REQUEST SUMMARY BY COST CENTER

1/27/2026

COST CENTER	FY 26 Orig Budget	Transfers	FY 26 Rev Budget	FY27 REQUEST	\$\$\$ DIFFERENCE	% DIFF
DEWING SALARY	\$ 3,894,836	\$ 278,943	\$ 4,173,779	\$ 4,366,461	\$ 192,681	4.6%
DEWING OPERATING	\$ 362,850	\$ (76,216)	\$ 286,634	\$ 271,850	\$ (14,784)	-5.2%
DEWING TOTAL	\$ 4,257,686	\$ 202,727	\$ 4,460,413	\$ 4,638,311	\$ 177,897	4.0%
HEATH BROOK SALARY	\$ 3,348,613	\$ (46,360)	\$ 3,302,253	\$ 3,454,495	\$ 152,242	4.6%
HEATH BROOK OPERATING	\$ 91,125	\$ 29,000	\$ 120,125	\$ 120,125	\$ -	0.0%
HEATH BROOK TOTAL	\$ 3,439,738	\$ (17,360)	\$ 3,422,378	\$ 3,574,620	\$ 152,242	4.4%
CENTER SALARY	\$ 7,074,650	\$ 188,235	\$ 7,262,885	\$ 7,967,914	\$ 705,029	9.7%
CENTER OPERATING	\$ 440,926	\$ (116,379)	\$ 324,547	\$ 327,000	\$ 2,453	0.8%
CENTER TOTAL	\$ 7,515,576	\$ 71,856	\$ 7,587,432	\$ 8,294,914	\$ 707,482	9.3%
RYAN SALARY	\$ 5,754,136	\$ 138,492	\$ 5,892,629	\$ 6,203,111	\$ 310,483	5.3%
RYAN OPERATING	\$ 272,450	\$ (193,564)	\$ 78,886	\$ 91,450	\$ 12,564	15.9%
RYAN TOTAL	\$ 6,026,586	\$ (55,072)	\$ 5,971,515	\$ 6,294,561	\$ 323,047	5.4%
WYNN SALARY	\$ 5,711,644	\$ (112,816)	\$ 5,598,827	\$ 5,951,147	\$ 352,320	6.3%
WYNN OPERATING	\$ 217,200	\$ (79,331)	\$ 137,869	\$ 156,200	\$ 18,331	13.3%
WYNN TOTAL	\$ 5,928,844	\$ (192,147)	\$ 5,736,696	\$ 6,107,347	\$ 370,651	6.5%
TMHS SALARY	\$ 7,572,506	\$ 271,641	\$ 7,844,147	\$ 8,129,877	\$ 285,730	3.6%
TMHS OPERATING	\$ 289,600	\$ 126,170	\$ 415,770	\$ 438,600	\$ 22,830	5.5%
TMHS TOTAL	\$ 7,862,106	\$ 397,811	\$ 8,259,917	\$ 8,568,477	\$ 308,560	3.7%
SCHOOL COMM SALARY	\$ 22,250	\$ (9,000)	\$ 13,250	\$ 13,250	\$ -	0.0%
SCHOOL COMM OPERATING	\$ 184,750	\$ 37,975	\$ 222,725	\$ 222,725	\$ -	0.0%
SCHOOL COMM TOTAL	\$ 207,000	\$ 28,975	\$ 235,975	\$ 235,975	\$ -	0.0%
ADMIN SALARY	\$ 968,298	\$ (18,293)	\$ 950,005	\$ 973,864	\$ 23,859	2.5%
ADMIN OPERATING	\$ 103,500	\$ 44,492	\$ 147,992	\$ 127,500	\$ (20,492)	-13.8%
ADMIN TOTAL	\$ 1,071,798	\$ 26,199	\$ 1,097,997	\$ 1,101,364	\$ 3,367	0.3%
INFO SYSTEMS SALARY	\$ 499,140	\$ 2,397	\$ 501,537	\$ 513,465	\$ 11,928	2.4%
INFO SYSTEMS OPERATING	\$ 803,000	\$ 97,339	\$ 900,339	\$ 1,020,992	\$ 120,653	13.4%
INFO SYSTEMS TOTAL	\$ 1,302,140	\$ 99,736	\$ 1,401,876	\$ 1,534,458	\$ 132,581	9.5%
TRANSPORT SALARY	\$ 65,000	\$ -	\$ 65,000	\$ 125,000	\$ 60,000	92.3%
TRANSPORT OPERATING	\$ 4,829,033	\$ 324,240	\$ 5,153,273	\$ 4,984,395	\$ (168,878)	-3.3%
TRANSPORT TOTAL	\$ 4,894,033	\$ 324,240	\$ 5,218,273	\$ 5,109,395	\$ (108,878)	-2.1%
ATHLETICS SALARY	\$ 571,333	\$ (5,000)	\$ 566,333	\$ 574,631	\$ 8,298	1.5%
ATHLETICS OPERATING	\$ 198,500	\$ 42,697	\$ 241,197	\$ 198,500	\$ (42,697)	-17.7%
ATHLETICS TOTAL	\$ 769,833	\$ 37,697	\$ 807,530	\$ 773,131	\$ (34,399)	-4.3%
SPEC ED SALARY	\$ 2,526,434	\$ (445,699)	\$ 2,080,735	\$ 2,213,822	\$ 133,088	6.4%
SPEC ED OPERATING	\$ 6,646,455	\$ (431,986)	\$ 6,214,468	\$ 6,077,407	\$ (137,061)	-2.2%
SPEC ED TOTAL	\$ 9,172,889	\$ (877,686)	\$ 8,295,203	\$ 8,291,229	\$ (3,974)	0.0%

ORG	OBJ	DESCRIPTION	FY26 ORIG APPROP	FY26 TRANSFERS	FY26 REVISED BUDGET	FY26 AVAIL BUDGET	FY27 BUDGET	\$\$ VARIANCE FY27-FY26	% VARIANCE FY27-FY26
DEWING SCHOOL									
13071110	600050	DEW PRINCIPAL SALARY	\$143,821	\$0	\$143,821	\$674	\$147,896	\$4,075	2.83%
13071120	600011	DEW CLERICAL SALARIES	\$62,936	\$0	\$62,936	-\$1,849	\$67,649	\$4,713	7.49%
13501111	600061	DEW ACEDMIC SPECIALIST	\$98,596	\$0	\$98,596	\$0	\$101,533	\$2,937	2.98%
13431110	600059	DEW MOD SPEC ED TCHR	\$668,280	\$71,539	\$739,819	\$0	\$796,289	\$56,470	7.63%
13501110	600052	DEW TEACHERS SALARIES	\$1,667,401	\$63,176	\$1,730,577	-\$3,594	\$1,730,051	-\$526	-0.03%
13501110	600088	DEW HEAD TEACHER	\$3,137	\$0	\$3,137	-\$63	\$3,199	\$63	1.99%
13431111	600083	DEW CASE MANAGER SAL	\$101,692	\$312	\$102,004	\$0	\$105,191	\$3,187	3.12%
13501132	601029	DEW LONG TRM SUB	\$22,668	\$0	\$22,668	\$22,668	\$0	\$0	0.00%
13431130	600089	DEW ISET STAFF	\$7,000	\$0	\$7,000	-\$478	\$15,000	\$8,000	114.29%
13501130	601311	DEW DAILY SUB TCHR	\$42,000	\$0	\$42,000	\$10,965	\$60,000	\$18,000	42.86%
13501130	601312	DEW DAILY SUB AIDE	\$18,000	\$0	\$18,000	-\$1,230	\$38,000	\$20,000	111.11%
13491130	600056	DEW KINDERGARTEN AIDE	\$264,676	-\$7,885	\$256,791	\$0	\$281,072	\$24,281	9.46%
13431131	600055	DEW SPECIAL ED AIDE	\$412,216	\$153,536	\$565,752	\$0	\$596,136	\$30,384	5.37%
13501131	600060	DEW LUNCH/RECESS	\$30,000	\$0	\$30,000	\$1,871	\$30,000	\$0	0.00%
13131130	600057	DEW LIBRARY AIDES	\$17,710	\$0	\$17,710	\$0	\$18,998	\$1,288	7.27%
13131110	600066	DEW LIBRARIAN	\$29,886	\$0	\$29,886	\$0	\$32,409	\$2,522	8.44%
13171111	600070	DEW PROF DEV STIP	\$6,425	\$0	\$6,425	-\$5,140	\$11,565	\$5,140	80.00%
13161111	600082	DEW ADJ COUNSELOR	\$95,212	\$0	\$95,212	\$0	\$100,833	\$5,621	5.90%
13601130	600116	DEW CUSTODIAL SALARIES	\$180,680	-\$1,735	\$178,945	\$228	\$185,473	\$6,528	3.65%
13601130	600117	DEW CUSTODIAL OVERTIME	\$12,000	\$0	\$12,000	\$2,989	\$12,000	\$0	0.00%
13601130	600118	DEW CUST BLDG CHK	\$10,500	\$0	\$10,500	\$3,440	\$10,500	\$0	0.00%
13071150	601000	DEW OFFICE SUPPLIES	\$3,000	\$0	\$3,000	\$1,304	\$3,000	\$0	0.00%
13071160	601007	DEW PRINC DUES	\$600	\$0	\$600	\$221	\$600	\$0	0.00%
13071160	601009	DEW PRINC CONF	\$1,000	\$0	\$1,000	\$825	\$1,000	\$0	0.00%
13431140	601032	DEW STUD SPEC AIDE	\$300,000	-\$75,216	\$224,784	\$0	\$210,000	-\$14,784	-6.58%
13171160	601020	DEW COURSE REIMB	\$8,000	-\$1,000	\$7,000	\$1,656	\$7,000	\$0	0.00%
13071360	601009	DEW PD CONFERENCE	\$0	\$0	\$0	-\$368	\$0	\$0	0.00%
13181151	601043	DEW TEXTBOOKS	\$2,000	\$0	\$2,000	-\$1,004	\$2,000	\$0	0.00%
13131150	601034	DEW LIBRARY SUPP	\$4,000	\$0	\$4,000	\$895	\$4,000	\$0	0.00%
13181150	601003	DEW COPY SUPPLIES	\$10,000	\$0	\$10,000	\$5,205	\$10,000	\$0	0.00%
13431151	601074	DEW SUPPLIES - SPEC ED	\$7,000	\$0	\$7,000	\$2,257	\$7,000	\$0	0.00%
13501151	601077	DEW SUPPLIES - TEACHING	\$20,000	\$0	\$20,000	\$9,384	\$20,000	\$0	0.00%
13501160	601021	DEW MILEAGE REIM	\$250	\$0	\$250	\$130	\$250	\$0	0.00%
13441142	601206	DEW INST S/W CONT SERV	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
13161150	601209	DEW TEST & ASSESS SUPP	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
		DEWING SALARY TOTALS	\$3,894,836	\$278,943	\$4,173,779	\$30,481	\$4,366,461	\$192,681	4.62%
		DEWING OPERATING TOTALS	\$362,850	-\$76,216	\$286,634	\$27,504	\$271,850	-\$14,784	-5.16%
		DEWING TOTALS	\$4,257,686	\$202,727	\$4,460,413	\$57,985	\$4,638,311	\$177,897	3.99%

SUMMARY BY DESE FUNCTION CODE

EXPLANATION OF THE DESE CODES

State of Mass – Standard Codes for Expenditures

Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: "Reporting by Municipal Agencies".

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. This should correspond to EPIMS job code 1200.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. This should correspond to EPIMS job code 1201. <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

FUNCTION CODE - DESC	FY26	FY27	FY27-FY26 \$\$	FY27-FY26 %
REGULAR EDUCATION AND UNCLASSIFIED EXPENSES				
1110 - SCHOOL COMMITTEE				
Clerical Salaries	\$0	\$0	\$0	0%
Other Salaries	\$13,250	\$13,250	\$0	0%
Contracted Services	\$142,975	\$142,975	\$0	0%
Supplies	\$1,000	\$1,000	\$0	0%
Other Expenses	\$78,750	\$78,750	\$0	0%
1110 - SCHOOL COMMITTEE Totals	\$235,975	\$235,975	\$0	0%
1210 - SUPERINTENDENT				
Professional Salaries	\$240,134	\$219,500	-\$20,634	-9%
Clerical Salaries	\$83,727	\$87,639	\$3,912	5%
Contracted Services	\$56,492	\$36,000	-\$20,492	-36%
Supplies	\$16,500	\$16,500	\$0	0%
Other Expenses	\$25,500	\$25,500	\$0	0%
1210 - SUPERINTENDENT Totals	\$422,353	\$385,139	-\$37,214	-9%
1220 - ASSISTANT SUPERINTENDENT				
Professional Salaries	\$168,200	\$180,168	\$11,968	7%
Clerical Salaries	\$74,108	\$76,277	\$2,169	3%
Supplies	\$1,000	\$1,000	\$0	0%
Other Expenses	\$2,500	\$2,500	\$0	0%
1220 - ASSISTANT SUPT Totals	\$245,808	\$259,945	\$14,137	6%
1230 - OTHER DISTRICTWIDE ADMINISTR.				
Professional Salaries	\$50,000	\$50,000	\$0	0%
1230 - OTHER DISTWIDE ADM Totals	\$50,000	\$50,000	\$0	0%
1410 - BUSINESS & FINANCE				
Professional Salaries	\$171,250	\$175,908	\$4,658	3%
Clerical Salaries	\$126,432	\$146,704	\$20,272	16%
Contracted Services	\$28,000	\$28,000	\$0	0%
Supplies	\$5,000	\$5,000	\$0	0%
Other Expenses	\$13,000	\$13,000	\$0	0%
1410 - BUSINESS & FINANCE Totals	\$343,682	\$368,611	\$24,929	7%
1420 - HUMAN RESOURCES & BENEFITS				
Professional Salaries	\$79,073	\$81,873	\$2,800	4%
1420 - HR & BENEFITS Totals	\$79,073	\$81,873	\$2,800	4%
1450 - ADM TECHNOLOGY - DISTRICTWIDE				
Clerical Salaries	\$70,325	\$72,364	\$2,039	3%
Contracted Services	\$250,000	\$316,696	\$66,696	27%
Supplies	\$45,000	\$11,592	-\$33,408	-74%
1450 - ADM TECH - DISTRICTWIDE Totals	\$367,325	\$410,502	\$50,177	14%
2120 - DEPT HEADS (NON SUPERVISORY)				
Professional Salaries	\$403,675	\$410,133	\$6,458	2%
Contracted Services	\$0	\$0	\$0	0%
2120 - DEPT HEADS Totals	\$403,675	\$410,133	\$6,458	2%
2210 - SCHOOL LEADERSHIP				
Professional Salaries	\$1,559,453	\$1,600,046	\$40,593	3%
Clerical Salaries	\$586,373	\$618,309	\$31,936	5%
Supplies	\$21,000	\$21,000	\$0	0%
Other Expenses	\$13,300	\$13,300	\$0	0%
2210 - SCHOOL LEADERSHIP Totals	\$2,180,126	\$2,252,655	\$72,529	3%

FY27 School Department Budget

Questions or Comments

