

## FY 2027 Budget Questions & Answers Finance Committee

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<b>300 WPS-1</b>	<b>Greene:</b> Please provide the estimated revenue and total expenses for each non-general fund for FY27 – including school choice – also include the estimated FY27 ending balance.	FY26 Q1 & Q2 Actuals; FY26 Q3 & Q4 Projections; and FY27 Projection: <a href="#">Link</a>
<b>300 WPS-2</b>	<b>Greene:</b> - Food Services – Please provide a status on the plan to update kitchen equipment and provide maintenance. Several items were listed when this question was asked last year, however, I don't believe any items were brought to Capital for FY27.	<p>Maintenance to Food Service/Kitchen equipment is on an as needed basis throughout the year, however, every summer a list of repairs/maintenance is sent to our primary service vendors, Acton Refrigeration and Bassett Services.</p> <p>Forecasted Food Service Updates, Replacements and Repairs:</p> <p>Replacement of the Walk In Freezer and Cooler at Westford Academy. Meeting with vendors for estimate and time frame quotes for this project on Wednesday, January 28, 2026. Estimated cost will be between \$120,000 and \$200,000.</p> <p>Upgrade and potential replacement of the current POS system – Nutrikids – per the suggestion from the IT Department as the POS hardware is aging out and certain features of the software are out of date. This project is in the works with anticipated completion for School Year 2026-2027. No cost estimate yet but anticipated cost to be upwards of \$100,000. Waiting to hear from DESE on how to proceed.</p> <p>Replacement of the condenser units for the walk in cooler and freezer at the Blanchard Middle School. This is a priority. Quotes have been</p>

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		requested from Acton Refrigeration but not yet received. Estimated cost: \$10,000-\$12,000.
<b>300 WPS-3</b>	<b>Greene:</b> School Building Usage, revolving account balance is still growing. Is there a plan?	<p>Yes, we do have a plan. Given the healthy, stable growth in the School Building Usage revolving account over the past four years since we began charging for facility rentals, we've been able to increase the offset amount to support the GF's operating budget: extra \$20,000 in FY26 and an additional \$50,000 in FY27 for Facilities operations. This has been especially helpful in addressing long-standing underfunding in the Facilities operating budget under current budget constraints.</p> <p>During this budget season, the School Finance Subcommittee held multiple discussions to review all revolving accounts and agreed that allowing this account to continue to build modestly is prudent, given the uncertainty around whether rental revenue will remain at current level or will continue to grow. Maintaining a reasonable balance assists us to address underfunded Facilities needs as they are identified (including unanticipated repairs and operating pressures) without creating ongoing operating commitments that may not be sustainable if revenue fluctuates. The Finance Subcommittee is evaluating the needs and identifying the future target.</p>
<b>300 WPS-4</b>	<b>Greene:</b> Can you please provide the total offset for each non-general fund used in the FY27 budget?	<p>Please see the details in the link below:  <a href="https://docs.google.com/spreadsheets/d/1B9TOQYApXvlRnToqx_wV-pZNzXMZeAHiWEjmoeSp-gM/edit?usp=sharing">https://docs.google.com/spreadsheets/d/1B9TOQYApXvlRnToqx_wV-pZNzXMZeAHiWEjmoeSp-gM/edit?usp=sharing</a></p>
<b>300 WPS-5</b>	<b>Greene:</b> The extracurricular Activity account for Gr 6-8 – the ending FY24 balance has changed since it was reported last year. Last year the balance was reported as \$101,446 but the current NGFG states \$86K.	<p>During our budget and revolving account review, we identified an FY24 journal entry error. Two transactions totaling \$15,300 (\$7,800 from Blanchard and \$7,500 from Stony Brook) were posted to the incorrect extracurricular revolving account (high school vs. middle school). We</p>

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	Why? There is a similar discrepancy for the Grade 9-12 FY24 balance.	<p>processed a correcting entry to reclassify these amounts to the appropriate accounts.</p> <p><b>FY24--Dec Journal Entry Mistake</b> <i>Move charge from School Revolving Fund to School General Fund</i></p> <table border="1"> <tbody> <tr> <td>28303381-512081</td> <td>Activity Stipend Grades 9-12</td> <td>0285</td> <td>\$34,800.00</td> </tr> <tr> <td>13520211-512080</td> <td>Activity Stipend Blanchard</td> <td>0100</td> <td>\$7,800.00</td> </tr> <tr> <td>13520221-512080</td> <td>Activity Stipend Stony</td> <td>0100</td> <td>\$7,500.00</td> </tr> <tr> <td>13520311-512080</td> <td>Activity Stipend Academy</td> <td>0100</td> <td>\$19,500.00</td> </tr> </tbody> </table> <p>As a result, the FY24 ending balance for the Grade 6–8 extracurricular account decreased from the previously reported \$101,446 to \$86,146, and the Grade 9–12 account reflects a corresponding increase. Importantly, the combined FY24 ending fund balance for extracurricular activities across Grades 6–12 did not change; the correction only affected the allocation between the two accounts.</p>	28303381-512081	Activity Stipend Grades 9-12	0285	\$34,800.00	13520211-512080	Activity Stipend Blanchard	0100	\$7,800.00	13520221-512080	Activity Stipend Stony	0100	\$7,500.00	13520311-512080	Activity Stipend Academy	0100	\$19,500.00
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<b>300 WPS-6</b>	<b>Greene:</b> It is often stated that Building Maintenance is under budgeted. What would be a reasonable budget for the 4220 function code for proper building maintenance? Please include other functions code as appropriate.	<p>When we refer to “underfunded Facility’s needs”, we are generally referring to the full set of Facilities-related function codes in the 4000 series, not only Function 4220 (Maintenance of Buildings). These include:</p> <ul style="list-style-type: none"> <li>● 4110 – Custodial Services</li> <li>● 4120 – Heating of Buildings</li> <li>● 4130 – Utility Services</li> <li>● 4210 – Maintenance of Grounds</li> </ul>																

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		<ul style="list-style-type: none"> <li>● 4220 – Maintenance of Buildings</li> <li>● 4225 – Building Security</li> <li>● 4230 – Maintenance of Equipment</li> </ul> <p>To estimate what a reasonable budget would be for proper building maintenance, we are using the district’s five-year historical spending trends across these functions as a baseline and then assessing what would be required to more fully support preventive maintenance (rather than primarily reactive to emergent needs). Based on the analysis, a reasonable planning estimate to fully fund preventive maintenance would be an additional \$400,000 to \$600,000 (approximately 5%–10%) above FY25's actual spending level. Facilities operating budget, allocated across the functions listed above (with 4220 as a driver, but not the only one).</p> <p>Supporting detail is reflected in the historical trend analysis here:  <a href="https://docs.google.com/spreadsheets/d/1jX4v-0DYpP_9LSsiATBzizJOMU8Ut8mgx_gwyrr38XU/edit?usp=sharing">https://docs.google.com/spreadsheets/d/1jX4v-0DYpP_9LSsiATBzizJOMU8Ut8mgx_gwyrr38XU/edit?usp=sharing</a></p>
<b>300 School Department-7</b>	<b>Galvin:</b> Please confirm whether or not there is a 4% decline in enrollment within the elementary grades between last year and this current year?	The difference between the FY25 Fall enrollment (1990) and the FY26 Fall Enrollment (1952) is -1.95%. The End of Year (EOY) FY25 enrollment as indicated in this year’s budget presentation was 2025 students. The difference between that EOY number and the FY26 Fall number is -3.73%. The student enrollment fluctuates throughout the year so when considering overall increase or decline we utilize similar moments in each year. We tend to use our October 1 date as it is the

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		reported number sent to DESE to determine our official enrollment purposes.
<b>300 School Department-8</b>	<b>Galvin:</b> Regarding the School Psychologist, why wasn't an outside vendor contract utilized? The School psychologist account in the budget has increased from 534K to 612K, please explain.	<p>We have utilized outside vendors when needed to ensure the services are delivered within legally required timelines, particularly during periods of vacancies, leaves, or increased evaluation demand. However, contracted psychologist services are significantly more expensive than employing district staff, and this contributed to the higher expenditures in Special Education contracted services in the last fiscal year. Almost \$300k over the original budgeted amount.</p> <p>The FY27 budget increase reflects our plan to reduce reliance on outside vendors by supporting staffing stability and covering anticipated workload. This approach is more cost-effective over time and also provides greater mental health support for students.</p>
<b>300 School Department-9</b>	<b>Galvin:</b> What is the "School Building Usage" account used for? What is the "Integrated Preschool" account used for? What does the acronym "EOY" refer to?	<p><b>School Building Usage Account:</b> This account records the fees collected from outside groups that rent school facilities (e.g., gymnasiums, libraries, cafeterias, classrooms). The fees are intended to cover costs associated with events, such as custodial staffing. Funds can also be used for the upkeep of property, equipment or utilities, and also, we are using this account to pay for the Facility Rental Coordinator's salary.</p> <p><b>Integrated Preschool Account:</b> The Integrated Preschool program provides children with disabilities access to specialized instruction and related services in a setting that includes general education peers, supporting developmentally appropriate social/behavioral, communication, early learning, and motor skills. This account is used to support program costs, including a portion of teacher wages, ESP wages, Transportation Coordinator's salary, and also supplies and</p>

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		<p>materials costs.</p> <p><b>EOY:</b> “EOY” refers to End of Year.</p>
<b>300 School Department-10</b>	<b>Galvin:</b> Please provide a clearer explanation of the issue with School Choice enrollment. Are we refusing to accept students, who are electing to come to the Westford Schools over concerns about class size?	<p>Here are the FAQs regarding School Choice:  <a href="https://www.westfordk12.us/system/files/uploads/wps_school_choice_faq.pdf">https://www.westfordk12.us/system/files/uploads/wps_school_choice_faq.pdf</a> The number of openings approved each year by the School Committee do take into consideration what our projected class sizes will be for each grade level. Families apply to be considered for any available slots and students are selected through a lottery process as required by the MA General Laws governing School Choice (M.G.L. 76:12B – Interdistrict School Choice).</p> <p>As we rely on the funds from School Choice, we try to maintain the number of students participating while still keeping our class sizes within the guidelines articulated by the School Committee.</p>
<b>300 School Department-11</b>	<b>Galvin:</b> Is the administration’s policy one of rigidly adhering to the 22:1 standard or is there some flexibility with it?	<p>The district does not have an official policy that dictates specific class sizes. It has historically been a guideline and priority for our Grade 1-5 classrooms to be at 22 students and 6-12 classrooms to be at 25 students. However, following the failed FY25 override, the district has faced budget constraints that have reduced our ability to maintain lower class sizes in some grades/areas, which has contributed to increased class sizes.</p>
<b>300 School Department-12</b>	<b>Galvin:</b> Can you provide a list of total draws from the Special Education Reserve Fund account for	<p>Over the past five fiscal years, the district has used the Special Education Reserve Fund as follows for unexpected Special Education costs:</p>

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	the previous five years related to unexpected SPED costs?	<ul style="list-style-type: none"> <li>● FY25: \$400,000 draw to support Special Education tuition and transportation costs.</li> <li>● FY24: \$0 draw</li> <li>● FY23: \$0 draw</li> <li>● FY22: \$0 draw</li> <li>● FY21: \$0 draw</li> </ul> <p>Some background information, to help maintain the reserve balance, the School Committee approved transfers into the Special Education Reserve Fund of \$200,000 in FY23 and \$200,000 in FY24 to replenish the fund. Prior to FY24, there were no draws from the reserve.</p>
<b>300 School Department-13</b>	<b>Galvin:</b> It would appear that many of the salary categories for senior administrators are reflecting 4% raises. Is that correct?	<p>Individual (non-union) contract salary % is historically one year behind. For budgeting purposes, the current year's salary lines are built at prior-year budgeted levels, and anticipated COLA adjustments are included in comp reserve.</p> <p>Non-union/individual contract salary changes are not finalized until the end of fiscal year, at which point the transfers are made from the comp reserve to individual function codes.</p> <p>The percentages shown for senior administrators reflect the actual change from FY25 to FY26. The current Unit A and B contract included</p>

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		a 4.62% increase for FY26 to help bring the unit closer to the target middle of the market basket comparisons. In order to maintain an appropriate differentiation between positions, administrator salary schedules aligned with a similar COLA increase. As a result, you see approximately a 4% increase reflected in those categories.
<b>300 School Department-14</b>	<b>Galvin:</b> Please explain the 19% increase in the curriculum directors' line item?	<p>In addition to the standard COLA adjustment, the increase is primarily driven by a staffing change within this line item. The Out-of-District Liaison position was replaced with an Assistant Special Education Director position. Two part-time positions were combined to create the Assistant Spec Ed Director. The OOD Liaison was a 0.6 FTE and it was combined with the 0.4 ROUTES Admin position.</p> <p>In total, the curriculum directors' line item increased by approximately \$74k. Of that amount, about \$39k is attributable to the Assistant Special Education Director position, and the remaining reflects COLA-related increases across other salaries.</p>
<b>300 School Department-15</b>	<b>Galvin:</b> Please explain the 11% increase in the line item for instructional assistants	<p>In FY26 budget, the ESP's salary lines reflect FY25 actuals because the contract was still under negotiation, and the COLA increase was built in the comp reserve rather than built into each school budget line item. During the FY27 budget development period, ESP (Unit E)'s contract (FY26–FY28) was ratified, so the FY27 salary lines now reflect the FY27 actual contractual rates.</p> <p>As a result, the % increase reflects the combined impact of two years of contractual adjustments when comparing FY26 to FY27.</p>

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		Specifically, the FY26 settlement included a 2.5% COLA and added an enhanced Step 9 (an additional \$1.50/hour at that step). FY27 includes a 3% COLA, an additional \$1.50/hour at Step 9, and the incorporation of three paid holidays. These adjustments were negotiated based on market comparisons with our benchmark communities and are intended to bring compensation more in line with the target range.
<b>300 School Department-16</b>	<b>Galvin:</b> Salaries for the Principals at the Abbot and Day School have increased by 5% Please explain this increase?	In addition to COLA increase, two employees will advance to a higher longevity tier under the contract.
<b>300 School Department-17</b>	<b>Galvin:</b> Salary for the Kindergarten at Nabnasset school has increased 12% please explain? Is this for one person?	The increase reflects staffing-related salary changes, not an across-the-board adjustment. One teacher advanced a column change from Master to Master+30, and a retirement replacement was hired at a higher step on the salary scale.
<b>300 School Department-18</b>	<b>Galvin:</b> The salary for the physical ed teacher at Abbot as increased 30% please explain? Is this for one person?	The increase is driven by FTE allocation change rather than the salary rate increase. In FY27, an additional 0.2 FTE was reallocated from another school to Abbot, resulting in a higher portion of employee's salary. This reflects a shift in assignment/cost allocation, not an individual raise of 30%.
<b>300 School Department-19</b>	<b>Galvin:</b> The salary for the music teacher at Abbot has increases 9% please explain? Is this for one person?	The increase at Abbot is not tied to an individual salary raise. In FY26, the music coverage included an interim assignment that ended and a termination, which required us to rebalance the staffing plan for FY27.  For FY27, we budget one music teacher assignment that supports three schools (Abbot, Crisafulli, and Day). As a result, the cost is allocated

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		<p>across the three buildings based on the assignment. This can cause an increase in one school's line item with little or no change in another. Again, the change reflects a shift in assignment/cost allocation across schools, not an individual pay increase. There are 4 individuals representing 1.2 FTE.</p>
<p><b>300 School Department-20</b></p>	<p><b>Galvin:</b> The salary increases for Grades 5 at Crisafulli increased 6% please explain? Is this for one person?</p>	<p>In this line item, FY26 reflects 15.0 FTE. For FY27, one teaching position is being reassigned from Day School to Crisafulli, increasing the FTE to 16.0 FTE budget in this account. Correspondingly, Day School's salary line shows a smaller increase, only 1.4%.</p> <p>Therefore, the increase reflects a shift in staffing assignment and cost allocation between schools, not an individual pay increase or a raise for a single employee.</p>
<p><b>300 School Department-21</b></p>	<p><b>Galvin:</b> Please explain the 12 % for a teaching assistant for kindergarten at Miller? Is this for one person?</p>	<p>In FY26 budget, the ESP's salary lines reflect FY25 actuals because the contract was still under negotiation, and the COLA increase was built in the comp reserve rather than built into each school budget line item. During the FY27 budget development period, ESP (Unit E)'s contract (FY26–FY28) was ratified, so the FY27 salary lines now reflect the FY27 actual contractual rates. As a result, the % increase reflects the combined impact of two years of contractual adjustments when comparing FY26 to FY27.</p> <p>Specifically, the increase reflects contractual changes in the Unit E (Education Support Professionals) for FY27's budget. The new contract added an enhanced Step 9 (with additional \$1.50/hour at that step) and incorporated three paid holidays. These adjustments were negotiated</p>

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		based on market comparisons with our benchmark communities and bring compensation more in line with the target comparison.
<b>300 School Department-22</b>	<b>Galvin:</b> Under function # 2330 there is a 40% increase in special education teacher at Robinson. Please explain? Is this for one person?	Function 2330 represents teacher assistants (not teachers). In this line item, FY26 budgeted 4.0 FTE, and FY27 budgets 5.0 FTE to meet student needs. Therefore, the increase reflects an additional 1.0 FTE and the associated staffing allocation at Robinson, not an individual pay increase or a raise for a single employee.
<b>300 School Department-23</b>	<b>Galvin:</b> Under custodial salaries for Miller, Nabnasset School, Robinson, and Abbot, salaries are increasing from between 8 to 10% at each site. Please explain.	<p>In FY26 budget, the custodial salary lines reflect FY25 actuals because the contract was still under negotiation, and the COLA increase was built in the comp reserve rather than built into each school line item. During the FY27 budget development period, the custodial contract (FY26–FY28) was ratified, so the FY27 salary lines now reflect the FY27 actual contractual rates.</p> <p>As a result, the 8–10% increases shown at Miller, Nabnasset, Robinson, and Abbot reflect the combined impact of two years of contractual adjustments when comparing FY26 to FY27.</p> <p>Specifically, the FY26 settlement included a \$1.00/hour increase at each step and added a new Step 8 set 3% above Step 7, and FY27 includes a 3% COLA adjustment.</p>
<b>300 School Department-24</b>	<b>Fryer: 2110:</b> Why was the OOD Liaison upgraded to an Assistant SpEd Director leading to a 19% cost increase?	Two part-time positions were combined to create the Assistant Spec Ed Director. The OOD Liaison was a 0.6FTE and it was combined with the 0.4 ROUTES Admin position.

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<b>300 School Department-25</b>	<b>Fryer: 2330:</b> What additional 3 paid holidays have been granted? How does this align with other communities?	The paid holidays were included in the last ratified contract based on the comparisons with the market basket communities for this position. The specific holidays are not articulated in the agreement but are included in the overall annual working hours that are used to calculate the annualized pay bringing the unit in line with the target comparisons.
<b>300 School Department-26</b>	<b>Fryer: 2720:</b> Is the testing and assessment software increase a one-time charge or can we expect further increase next year?	This increase is not expected to be a one-time charge. We have seen consistent year-over-year increases for software costs, in some cases up to 15% annually, largely driven by inflation and vendor pricing. As a result, we might expect the possibility of additional increases in future years.
<b>300 School Department-27</b>	<b>Fryer: 412:</b> What is the projection for school heating costs when the WA roof and HVAC systems are replaced?	Our heating system is fueled by natural gas (not electricity). Once the HVAC systems are replaced with updated, higher-efficiency equipment, we would expect improved performance and reduced natural-gas consumption, which should help lower heating costs. The magnitude of the savings will depend on final system specifications, building conditions, and future natural gas pricing under the town's next contract term.
<b>300 School Department-28</b>	<b>Fryer: P24:</b> Is there a list of preventative maintenance activities that need to be done, which currently are not being.	While we have done a great job of increasing the amount of preventative maintenance on all systems, particularly HVAC, we still have a significant need for additional budget flexibility to address certain preventative maintenance needs. Our biggest challenge in completing all of the preventative maintenance tasks in a timely fashion is due to our limited amount of personnel that are stretched across town and

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		<p>school buildings dealing with reactive maintenance issues that come up. Eventually the preventative maintenance gets done but can be somewhat delayed. If we had a bigger budget, we could rely more on vendors to perform some of these preventative maintenance activities and leave the repair work to our in-house maintenance team. As for a list of PM that is currently not happening due to budget constraints, please see the list below...</p> <p><b>Parking Lot Maintenance:</b> Crack Sealing, line painting, asphalt repairs, and Sealcoating have become more expensive and should be able to be worked into our yearly operating budget. We were able to do a portion of Westford Academy this past summer and it cost almost \$40K.</p> <p><b>Increased Pump and Motor Maintenance:</b> Time and Money typically prohibit the facilities department from being able to conduct adequate PM on this equipment each year. We are currently servicing this equipment in a reactive mode as issues come up.</p> <p><b>Fire Alarm and Suppression System Repairs:</b> Cost for system repairs have skyrocketed over the past couple years and while we do our best to stay work within the boundaries of our budgetary constraints for these repairs, some of the prescribed repairs rise to a level urgency as they are related to life safety systems and cannot be deferred.</p> <p><b>Painting and Interior Finishes:</b> Carpet, VCT Floor Tile. Our teams do their best each summer and during vacation weeks to buff and wax floors, and sometimes are able to carve out time to paint but we typically push our finishes beyond their serviceable lifespan and they become increasingly difficult to maintain.</p> <p><b>Waste Water Treatment Plants:</b> School Department agreed to take over maintenance of the building facilities of wastewater plants at</p>

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		Blanchard, WA, and Abbot in 2013. No resources are currently allocated for routine cleaning inside these plants.
<b>300 School Department-29</b>	<b>Fryer: P35:</b> Can you provide more detail on the schools, particularly the private schools that Westford is paying for. What capabilities do these schools provide that Westford cannot?	<p>When it is determined that specialized instruction beyond what can be provided in-district is necessary, the district becomes financially &amp; programmatically responsible, which include tuition, transportation and sometimes related services. The District's obligation is to place the student in a DESE approved collaborative school, private day school or a residential school.</p> <p>These schools provide a variety of specific and specialized services that the Westford Public Schools may not be able to provide such as severe disabilities (blindness, deafness, intellectual disabilities), complex behavioral issues, or specific medical conditions requiring specialized staff and settings.</p>
<b>300 School Department-30</b>	<b>Fryer: P35:</b> Can you provide a breakdown of the costs by OOD placement facilities. Total cost and per student.	<p>The costs of OOD placements vary based on the specific programmatic needs of each student. A Collaborative, yearly tuition ranges from \$40,400 to \$119,670 depending on the needs and level of programming for the student. A private day school for a student may range from \$31,000 to \$265,500. This is again based on need and programming for the student. Residential schools range from \$92,700 to \$472,000 and provide services and complex care to students 365 days per year. Westford's average tuition cost is \$112,392; the average transportation cost is \$33,938</p>