



FY 2018 Budget Information

**AMENDED BUDGET
6/12/2017**

Wachusett Regional School District
FY 2018 Budget Information
Amended Budget 6/12/17

Wachusett Regional School Committee

<u>Member</u>	<u>Town Representing</u>	<u>Years of Service</u>
Kenneth Mills, Chair	Holden	2010 to present
Robert Imber, Vice-chair	Princeton	2006 to present
Scott Brown	Holden	2013 to present
Thomas Curran	Holden	2013 to present
Michael Dennis	Holden	2014 to present
Harriet Fradellos	Paxton	2014 to present
Stephen Godbout	Sterling	2017 to present
Susan Hitchcock	Sterling	2014 to present
Sarah LaMountain	Sterling	2012 to present
Matthew Lavoie	Rutland	2016 to present
Linda Long-Bellil	Holden	2015 to present
Lauren Maldonado	Rutland	2015 to present
Robert McCarthy	Holden	2013 to present
Benjamin Mitchel	Paxton	2017 to present
Jon Edward Novak	Rutland	2015 to present
Michael Rivers	Sterling	2016 to present
Asima Silva	Holden	2015 to present
Christina Smith	Holden	2013 to present
Robin VanLiew	Holden	2016 to present
Megan Weeks	Princeton	2015 to present
Charles Witkes	Rutland	2013 to present
Adam Young	Holden	2015 to present

Wachusett Regional School District Administration

Darryll McCall, Ed.D. Superintendent of Schools
Robert Berlo, Deputy Superintendent
Joseph Scanlon, Director of Business and Finance
Jeffrey Carlson, Director of Human Resources
Kimberly Merrick, Ed.D. Administrator of Special Education
James Dunbar, District Treasurer

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Jefferson, MA 01522
508-829-1670
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Superintendent's Message

The Wachusett Regional School District maintains one of the strongest educational programs in Central Massachusetts, utilizing resources to support our students and staff. The District budget was passed earlier in FY17 than in FY16, and we are very grateful for the support shown to us by the Member Towns. For the coming year the Wachusett Regional School District has developed an appropriation that is based upon state revenues and Member Towns' ability to support the assessment. For FY18 we are requesting a revised budget of \$90,378,380 which is an increase of \$3,502,715 or 4.03% from FY17.

With our current FY17 budget in place, the WRSD defined areas of need by developing the WRSD Strategic Plan. Working in conjunction with the Massachusetts Association of Regional Schools (MARS), a Strategic Plan Steering Committee was established. The Steering Committee consisted of twenty-three members representing a variety of stakeholders from the Wachusett community. In order to gain feedback from the community, a survey was conducted which produced over 2,000 responses. Focus group meetings were held in all 13 schools and in each Member Town. Drawing on the information gathered, the Steering Committee established five learning domains from which strategic objectives, priority initiatives, and action plans have been crafted.

The WRSD Strategic Plan provides the Wachusett community with a sense of purpose as we define priorities and set budgets. Each school has developed a School Improvement Plan that ties directly back to the Strategic Plan and will help define budget priorities at both the building and District levels. Goals that have been set by administrators and teachers will have common themes connected to the five learning domains, thus helping bring our five town district toward common educational outcomes.

I often reference the fact that the WRSD has one of the lowest per pupil expenditures in Massachusetts. The most recent figures from the state have our district per pupil expenditure as the lowest in the state among all regional school districts and the 7th lowest of 320 school districts. As I mentioned last year, all of the school districts that surround Wachusett have greater per pupil expenditures. Our per pupil amount could be increased if the state agrees to follow through with the recommendations of the Chapter 70 Foundation Budget Review Commission which found the funding for areas such as health insurance and special education were well under what is necessary to adequately support school districts. I applaud the efforts our state representatives on Beacon Hill to support education and encourage them to continue their fight for education and regional school districts.

The current budget request for FY18 reflects a connection to the WRSD Strategic Plan as we focus on areas such as early literacy, science, professional development, and student health and wellness. Budget increases are primarily due to contractual obligations, increases in health insurance, and a cost increase to our utilities. In order to provide our students with a comprehensive educational program, I feel that the current request supports our district plan as well as the needs of our educational system.

Included with this document is a summary of projections for FY18 Revenue Assessments (Attachment A), FY18 Expenditure Appropriations (Attachment B), FY18 Expenditure Detail (Attachment C), FY18 Technology Budget (Attachment D), FY18 Textbook Budget (Attachment E), and FY18 Maintenance Projects (Attachment F).

We appreciate the continued support of the entire Wachusett Regional Educational Community.

Sincerely,

Darryll McCall, Ed.D.
Superintendent



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Strategic Plan

1. Leadership, Governance, and Communication If the district establishes a clearly defined set of goals, develops a responsible budget based on priority initiatives, and works closely with community stakeholders to communicate district needs and adopt the budget, then the district will have the resources to allow students to realize their highest potential.

Strategic Objective 1A - Establish and communicate a clearly defined set of goals and strategic objectives to guide district and school improvement initiatives.

Strategic Objective 1B - Develop a transparent budget that supports the district's goals and strategic objectives and share details with community stakeholders in an environment open to dialogue and collaboration.

Strategic Objective 1C - Ensure that relevant information is communicated out to community stakeholders and is easily understood.

2. Aligned Curriculum - If educators implement an aligned curriculum that articulates common, well-defined learning outcomes with a focus on depth of understanding and critical thinking, then students will be prepared for the next level of learning.

Strategic Objective 2A - Develop a consistently implemented and vertically aligned Pre K- 12 Curriculum.

Strategic Objective 2B - Develop common, well-defined learning outcomes with a focus on depth of understanding and critical thinking across all grades and content areas.

3. Effective Instruction - If educators implement evidence-based, high-quality instructional practices focused on critical thinking, creativity, and collaboration, and systematically measure, analyze, and act upon student learning data, then all students will be challenged to grow as individuals and global citizens.

Strategic Objective 3A - Implement evidence-based, high-quality instructional practices focused on critical thinking, creativity, and collaboration.

Strategic Objective 3B - Systematically measure, analyze, and act upon student learning data.

Strategic Objective 3C - Staff regularly use technology to support student learning, enhance student engagement, and work toward developing innovative instructional practices.

4. Professional Development & Structures for Collaboration - If staff is consistently provided with professional development that enhances their content knowledge and their pedagogy is enriched through collaboration with staff across all schools in the district, then educators will be able to implement effective educational practices that will improve the learning and growth of all students.

Strategic Objective 4A - Professional development includes high-quality job- embedded professional development aligned with district, school, and educator goals.

Strategic Objective 4B - Systems, structures, and protocols are in place and used to guide collaborative discussions to improve implementation of the curriculum and instructional practices.

Strategic Objective 4C - Professional development and structures for collaboration are evaluated for their effect on raising student achievement.

5. Students' Social, Emotional, and Health Needs - If the district supports effective researched- based practices that promote a healthy school climate, builds an understanding of social, emotional and physical health as factors affecting learning, and works collaboratively with families and community services, then students will be able to utilize their knowledge and skills to maximize their learning potential.

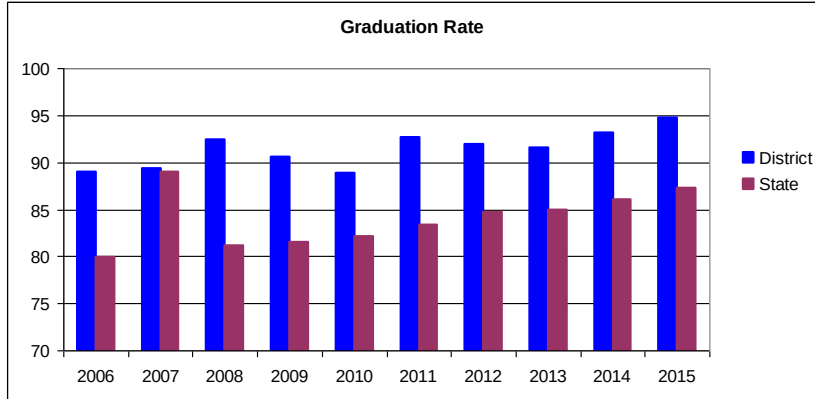
Strategic Objective 5A - Build an understanding of social, emotional and physical health as factors affecting learning.

Strategic Objective 5B - Engage families and the community in a partnership to increase the district's capacity to address students' social and emotional health needs.

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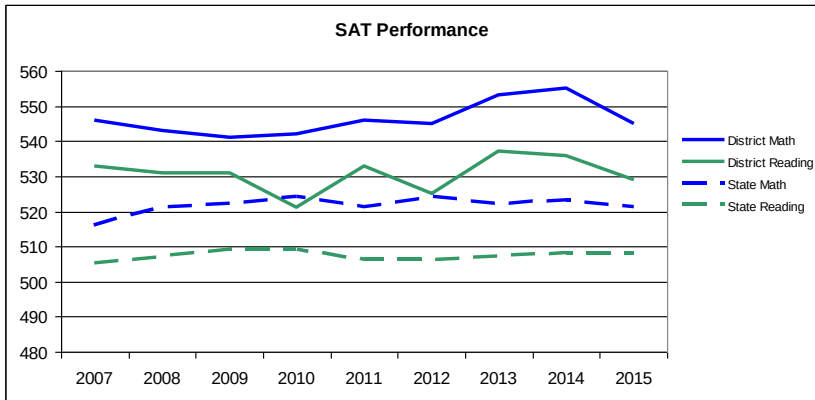
Graduation Rates

The Massachusetts Department of Elementary and Secondary Education (DESE) provide key statistics on every school District in the state.¹ The Wachusett Regional School District graduation rate has consistently been above the state average and continues to increase each year.



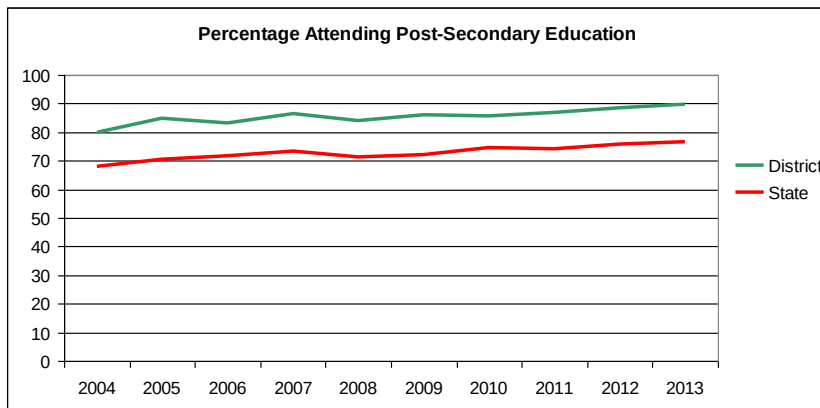
SAT Performance

For the last 10-years the District has consistently performed above the state average on SAT scores. Of 286 school districts that reported SAT scores for 2014-15 Wachusett Regional was near the 20th percentile.



Post-Secondary Education

The state also tracks the percentage of students who enroll in post-secondary education (i.e. public, private, four year, and two year). Over a 10-year period the District has consistently outperformed the State.



¹ http://profiles.doe.mass.edu/state_report/

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SECTION I - OVERVIEW

District Profile

The Wachusett Regional School District was originally formed as a grade 9-12 High School district in 1950 and expanded to a full K-12 district in 1994. The member towns are Holden, Paxton, Princeton, Rutland and Sterling. Information on the towns in the box below is from the FY 2017 DOR/DLS "At A Glance" reports.²

	<u>Holden</u>	<u>Paxton</u>	<u>Princeton</u>	<u>Rutland</u>	<u>Sterling</u>
Population	17,995	4,854	3,436	8,256	7,894
No. of Households	5,875	1,531	1,213	2,570	2,512
Square Miles	36.2	15.5	35.8	36.4	31.6
Households Per Sq. Mile	166.53	99.19	33.75	67.84	86.40
Tax Rate/\$1000	\$17.59	\$20.39	\$17.78	\$17.65	\$17.29
Average House Value	\$293,092	\$270,881	\$310,423	\$255,349	\$301,793
Annual Tax Bill	\$5,155	\$5,632	\$5,519	\$4,507	\$5,441
Levy Limit Capacity	\$2,273,797	\$6,079	\$946,407	\$1,280	\$1,289,550
Override Capacity	\$17,511,064	\$3,441,697	\$2,690,900	\$7,292,619	\$6,834,410
Free Cash	\$4,048,835	\$395,384	\$848,721	\$927,080	\$984,752

The District operates thirteen (13) schools in pre-kindergarten through grade twelve. Paxton and Princeton have one (1) K-8 elementary school in each town, Holden has three (3) elementary schools and one (1) middle school, Rutland has two (2) elementary schools and one (1) middle school, and Sterling has one (1) elementary school and one (1) middle school. The regional high school and an Early Childhood Center are located in the town of Holden. With its enrollment of 7,298 in-district students, the Wachusett Regional School District is the largest regional school district in the Commonwealth of Massachusetts.

Regional School District Committee

The Wachusett Regional School District Committee has twenty-two (22) elected members. Per the Regional Agreement the number of members from each town is based on town population. There are ten (10) members from the Town of Holden; two (2) from Paxton; two (2) from Princeton; four (4) from Rutland and four (4) from Sterling. Outside of special circumstances each member's term runs for three (3) years. The role of the School Committee is to hire the Superintendent, establish educational goals and policies, and approve an education budget.³ The Committee has four (4) standing subcommittees; Legal Affairs, Management, Education, and Business/Finance. The number of members on each Subcommittee is limited to avoid establishing a quorum of the full Committee. Members volunteer for Subcommittees and a Chairman is chosen. The Committee established an Audit Advisory Board which consists of Committee members and constituents from each of the member towns. As needed the Committee establishes short-term Ad-Hoc Committees which are charged with reviewing specific issues.

School Committee Budget Policy

The annual operating budget authorizes the District to hire employees, incur obligations, and pay expenses. The budget allocates resources among appropriations that reflect the Superintendent's and the School Committee's goals and objectives. Here are highlights from District policies related to budget development.

Policy P4100A Budget states the budget is built following M.G.L. and DESE requirements. The District will involve principals, staff, and school councils in preparation of the budget and will make systematic efforts to encourage Selectboards and finance committees to provide their opinion. Prior to the adoption of the budget the School Committee will hold a public hearing and a copy of the budget shall be made available at town libraries. The budget shall be adopted by two-thirds majority of School Committee membership.⁴

Policy P4110 Budget Planning & Adoption outlines that the budget reflect the educational goals of the District. Presentation of the budget shall be in compliance with M.G.L. Ch. 71, S. 16B.⁵ The district will coordinate the timing of its budget preparation with Town Meetings. The School Committee will observe the statutory requirement of holding a public hearing on the proposed budget not less than seven (7) days after the notice for this hearing has been published in a local newspaper.⁶

² https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=At_A_Glance&ReportTitle=At%20A%20Glance

³ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section16>

⁴ <http://www.wrsd.net/schoolcommittee/policies/4100.pdf>

⁵ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section16b>

⁶ <http://www.wrsd.net/schoolcommittee/policies/p4110.pdf>

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Budget Development Process

Building a budget for the "next" school year starts shortly after the beginning of the "current" school year and following review of the annual fiscal audit from the "prior" school year. The annual budgeting process involves a continuous flow of information that intermingles from one year to next following a general timeline:

September – School principals, District Administration, and the Business/Finance Subcommittee will review the Capital Budget. The annual audit and End of Year Report (EOYR) for the prior year will be completed.

October – School principals will work with their School Councils on School Improvement Plans and submit annual budgets to address areas of need.⁷ The Capital Budget will be reviewed with the School Committee.

November – October 1st enrollment numbers will be approved which will have an impact on class sizes, state aid, and town assessments. District and School administrators will review staffing and educational needs.

November/December – Budget Roundtable will be held with Member Towns to discuss budget issues and to provide an opportunity for town representatives to share concerns about the upcoming budget process.

December/January – District Administration will provide information for the School Committee to review an early draft of the Budget and will address Committee members' questions, comments and suggestions.

January – District will present an Initial Budget based on revenue projections such as the Governor's Budget. School principals provide a copy of the proposed budget to their School Councils for review and input.⁸

February – District will hold a Budget Hearing using the most recent version of the state budget (Level 1 – Governor, Level 2 – House, Level 3 – Senate, Final Level 4 – House/Senate Joint Committee).

March – School Committee will approve a Budget and the Member Towns will be notified of assessments within 30-days or no later than April 13th.⁹ Any subsequent assessment can only be adjusted downward.¹⁰

April – Town Meeting warrants will be issued containing the full amount of the District's request. The assessment amount approved by the School Committee and submitted to the towns cannot be changed.¹¹

May – Town Meetings will vote on the budget which must be approved in at least four (4) of the five (5) Member Towns. If the budget is not approved, the School Committee will propose an Amended Budget and upon notification the Towns will have a 45-day window to approve or disapprove.¹²

June – If the budget is not approved by June 30th the new fiscal year will be opened with a place-holder budget to allow School Principals to order classroom supplies to be delivered over the summer.

July – If the budget is not approved by July 1st the District will begin the new fiscal year operating on a 1/12th budget as determined by the Department of Elementary and Secondary Education (DESE).

If no local budget is approved by December 1st of the operating fiscal year, the Commissioner of Education will assume fiscal control and set the final budget for the year.

Budget Management

Each fiscal year District Administration closely monitors and manages the budget. The accounting system used by the District conforms to state requirements; sound accounting practices are used; and there is appropriate separation of accounts and funds. Periodic financial reports provided to the School Committee include: a) Warrant summary reports, b) Monthly bank/investment reports, c) Grant & fund balance reports, and d) Monthly revenue and expenditures reports.¹³ The Director of Business and Finance reviews the budget with the Superintendent bi-weekly and the School Committee receives Budget Status Reports each month. (Copies of the Business & Finance monthly reports are available on the District website under the "Budget and Finance" tab).

⁷ <http://www.doe.mass.edu/lawsregs/advisory/schoolcouncils/part2d.html>

⁸ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section59C>

⁹ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section16b>

¹⁰ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section34>

¹¹ <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section34>

¹² <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section16B>

¹³ <http://www.wrsd.net/schoolcommittee/policies/4714.pdf>

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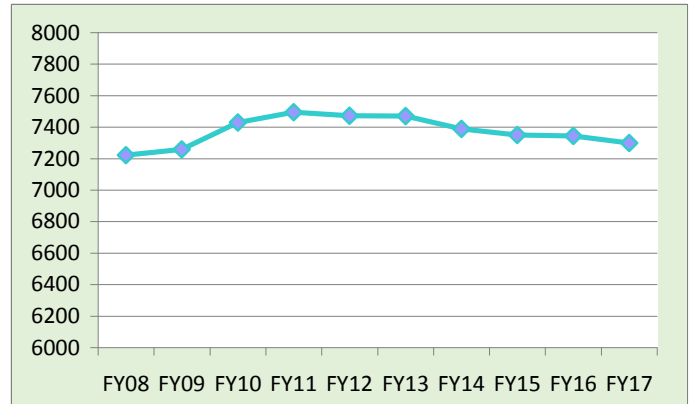
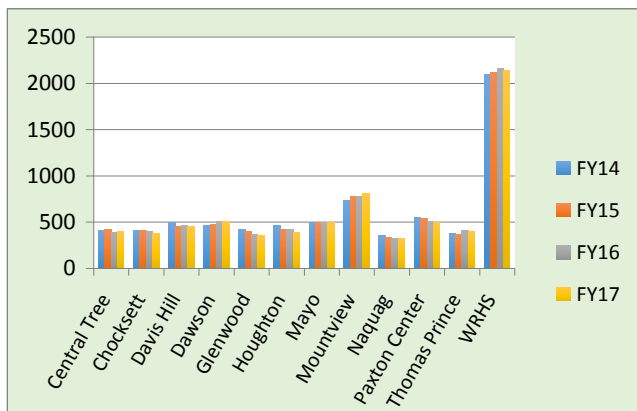
SECTION II - ENROLLMENT

Historical Enrollment

On October 1st of each school year the District is required to submit a count to the Department of Elementary and Secondary Education (DESE) of all students in each school. The October 1st counts are the DESE official enrollment numbers for the entire school year and are used in Foundation Budget calculations.

District Enrollment

The line graph to the right reflects total enrollment in the District over the past ten (10) years. Based on the October 1st counts for the upcoming 2017-18 school year the District is anticipating an enrollment of 7,257 students. This count includes resident students, school choice tuition-in students, and services-only students.



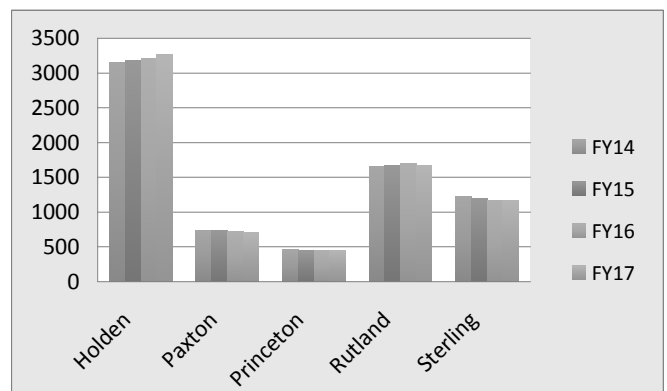
Enrollment By School

The graph to the left reflects the enrollment in each school as of October 1st. For FY 2018 most schools are projected to remain fairly consistent in enrollment.



Enrollment By Town

This chart on the right shows enrollment by Town for the last three (3) years. The Towns of Holden and Rutland show consistent growth and Paxton remains relatively constant. The Towns of Princeton and Sterling show slight enrollment decreases.



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Enrollment Consistency

Each year DESE publishes student counts by grades.¹⁴ In the box to the left counts of students by class year are tracked from 1st to 12th grade. Counts often drop from 8th to 9th grade as some students leave to attend vocational schools. In the box to the right total enrollments are compared and show consistently strong numbers year to year.

Class Sizes by School Year	1	2	3	4	5	6	7	8	9	10	11	12	Total District Enrollment	Enrollment % Prior Yr
2002-2003	541	550	556	572	571	602	616	604	434	436	427	382	6,855	101.03%
2003-2004	553	556	571	561	593	572	591	619	481	436	425	425	6,998	101.46%
2004-2005	583	565	575	576	561	588	560	580	517	485	437	425	6,997	101.08%
2005-2006	542	598	579	582	583	565	584	556	488	518	468	431	7,085	100.65%
2006-2007	573	563	612	598	593	589	567	583	462	471	499	458	7,208	101.14%
2007-2008	611	572	571	612	607	587	586	576	496	473	488	484	7,258	101.45%
2008-2009	550	611	574	575	619	605	575	582	489	497	461	476	7,339	99.26%
2009-2010	603	555	626	581	595	634	609	578	521	503	501	454	7,428	102.21%
2010-2011	546	618	568	627	597	601	642	602	504	535	494	487	7,490	100.90%
2011-2012	553	542	617	569	628	602	590	641	519	519	536	500	7,469	99.93%
2012-2013	555	573	557	634	583	627	606	593	568	530	508	509	7,467	100.40%
2013-2014	528	565	574	573	634	576	640	598	509	567	518	492	7,384	98.99%
2014-2015	507	542	577	584	579	631	594	651	505	525	563	508	7,216	99.88%
2015-2016	480	533	569	589	592	582	640	605	586	519	529	564	7,233	100.33%
2016-2017	521	495	522	563	582	573	574	624	605	575	491	511	7,257	97.76%

SECTION III – SCHOOL ACCOUNTABILITY

Massachusetts Comprehensive Assessment System (MCAS)

Student performance is measured through the Massachusetts Comprehensive Assessment System (MCAS) a standards-based assessment program developed in 1993. MCAS Testing is required for all students enrolled in schools that receive public funding and has three purposes: 1) To inform and improve curriculum and instruction, 2) To evaluate student, school, and district performance in accordance with the Curriculum Framework Content and Performance Standards, and 3) To determine student eligibility for the Competency Determination requirement for awarding high school diplomas. There two testing timeframes, Spring and Fall with tests for specific grades in Language and Arts, Science and Technology and Mathematics. The Percentage of Students for each school are listed in five (5) categories; Proficient or Higher, Advanced, Proficient, Needs Improvement, or Warning/ Failing. More information on MCAS can be found on the DESE website School and District Profiles under the "Assessment" tab and the "School Profile" button located on the upper right portion of the page.¹⁵

School Accountability Levels

Based on student performance and progress in MCAS Testing, District school accountability levels are assigned as either Level 1 (school is meeting proficiency gap goals for all students) or Level 2 (school is not meeting one or more proficiencies).

School	2014	2015	2016
Davis Hill Elementary	Level 2	Level 2	Level 2
Dawson Elementary	Level 1	Level 1	Level 1
Houghton Elementary	Level 2	Level 2	Level 1
Leroy E. Mayo Elementary	Level 1	Level 1	Level 2
Glenwood Elementary School	Level 2	Level 2	Level 2
Paxton Center School	Level 2	Level 2	Level 2
Thomas Prince School	Level 1	Level 1	Level 1
Mountview Middle School	Level 1	Level 1	Level 1
Central Tree Middle School	Level 2	Level 1	Level 2
Chocksett Middle School	Level 1	Level 1	Level 1
Wachusett Regional High School	Level 2	Level 2	Level 2

¹⁴ <http://profiles.doe.mass.edu/profiles/student.aspx?orgcode=07750000&orgtypecode=5&>

¹⁵ <http://profiles.doe.mass.edu/profiles/general.aspx?topNavId=1&orgcode=07750000&orgtypecode=5&>

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SECTION IV - REVENUES

Sources of Revenues

The Wachusett Regional School District receives revenues from three (3) major sources: Assessments to Member Towns (approx. 66% of total revenues), State Aid (32%) and Local Revenues (2%). Per the Regional Agreement ¹⁶ assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) (approx. 74% of each town total assessments) is set by the Foundation Budget.¹⁷ Separate assessments are done for each town's share of Transportation expenses (7%), Debt Service costs (4%), and the Operational Assessment (15%).

Foundation Budget

The Massachusetts Education Reform Act ("Ed Reform") of 1994 established education standards for student achievement, for evaluating overall school and individual teacher and administrator performance, and for establishing an annual education budget. The Foundation Budget Formula was created to determine budgetary amounts that member communities and the Commonwealth should contribute to provide a fair and equitable quality education for resident students.¹⁸ The Foundation Budget is derived by multiplying the number of pupils in specific enrollment categories by cost rates in different functional areas as follows:

- A. The eleven (11) functional areas are; 1- Administration; 2- Instructional Leadership; 3- Classroom and Specialist Teachers; 4- Other Teaching Services; 5- Professional Development; 6- Instructional Equipment & Technology; 7- Guidance and Psychological; 8- Pupil Services; 9- Operations and Maintenance; 10- Employee Benefits/Fixed Charges; and 11- Special Education Tuition.
- B. Enrollment numbers are listed in eleven (11) functional areas with a specific budget amount allocated for each. These areas are: (1) pre-kindergarten, (2) half-day kindergarten, (3) full-day kindergarten, (4) elementary (grades 1-5), (5) junior high/middle school (grades 6-8), (6) high (grades 9-13), (7) English Language Learner (ELL) pre-kindergarten, (8) ELL half-day kindergarten, (9) ELL full-day K-12, and (10) vocational education (grades 9-12). Incremental Costs Above the Base are also allocated for students in (11) SPED In-District, (12) SPED Out-of-District, and (13) Economically Disadvantaged. Students that are counted in components 1-10 can also be counted as an incremental enrollment in components 11-13.

Foundation Enrollment

Student Enrollment is the key element in the formula calculation. Foundation enrollment is derived from October 1st counts of students that each town is financially responsible for. This count includes students attending District schools plus students who are attending schools in other Districts through the School Choice program. Counts for Pre-K students are factored by DESE (e.g. 1 Pre-K student - 0.5 FTE).

Economically Disadvantaged

The Foundation Budget provides incremental aid for students that qualify as economically disadvantaged based on participation in state-administered programs such as SNAP.¹⁹ Districts are sorted into deciles and Wachusett Regional is positioned in Decile 2, which signifies the 2nd lowest concentration of Economically Disadvantaged students in the state. As shown below this per-pupil allocation increased from FY17 to FY18.

<u>Foundation Budget Economically Disadvantaged</u>		
Foundation	<u>FY 2017</u>	<u>FY 2018</u>
Allocation	\$3,025,295.00	\$3,232,459
Enrollment	793	838
Per-Pupil	\$3,815.00	\$3,857.35

<u>Economically Disadvantaged Decile</u>	<u>Rate</u>	
Decile 1 - Lowest Concentration	\$ 3,775	
Decile 2	\$ 3,815	
Decile 3	\$ 3,855	
Decile 4	\$ 3,895	
Decile 5	\$ 3,935	
Decile 6	\$ 3,975	
Decile 7	\$ 4,015	
Decile 8	\$ 4,055	
Decile 9	\$ 4,095	
Decile 10 - Highest Concentration	\$ 4,135	

¹⁶ http://www.wrsd.net/0513Agreement_Final.pdf

¹⁷ <http://www.doe.mass.edu/finance/chapter70/>

¹⁸ http://www.massbudget.org/report_window.php?loc=FACTS_10_22_10.html

¹⁹ <https://www.fns.usda.gov/snap/supplemental-nutrition-assistance-program-snap>

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Net School Spending

The Massachusetts Foundation Budget establishes Required Net School Spending (NSS) for each school district, which is the minimum level of spending which must be allocated for education.²⁰ The required portion provided by Member Town's is the Minimum Local Contribution (MLC) which accounts for approximately 60% of the total. This amount is based on enrollment and each town's Aggregate Wealth consisting of Income Effort (e.g. citizen's State Tax Returns) and Property Effort (e.g. Equalized Property Valuation) with each given equal weight. Each community's Aggregate Wealth is recalculated each year based on the most recent information reported to the state through personal income tax and property valuations. Once local effort has been identified Chapter 70 Aid is calculated to fill the difference needed to meet NSS. Chapter 70 and equates to the approximately remaining 40% of Net School Spending. There are four (4) key elements of the formula:

1. Foundation Budget which is established for each town based on enrollment and a per-pupil amount.
2. Target Local Share establishes an ideal goal for town contributions with a maximum share of 82.5%.
3. Actual Local Share is calculated from the previous year with increases toward Target Local Share.
4. Required Local Contribution is the total requirement apportioned to one or more school districts.

The following chart summarizes Foundation Budget calculations based on the original Governor's Budget:

FY 2018 Member Town	(1) Foundation Budget	(2) Target Local Share	(3) Actual Local Share	(4) Required Local Contribution	MLC to Wachusett Regional	MLC to Other(s)²¹
Holden	\$30,980,773	60.79%	59.09%	\$18,306,522	\$17,626,751	\$671,864
Paxton	\$6,923,721	61.14%	61.77%	\$4,277,112	4,120,925	\$156,187
Princeton	\$4,479,667	82.50%	82.92%	\$3,714,491	\$3,456,189	\$258,302
Rutland	\$16,135,946	44.81%	44.94%	\$7,251,057	\$7,016,724	\$234,333
Sterling	\$11,833,775	75.49%	75.60%	\$8,945,947	\$8,145,271	\$800,676

- Holden – Actual Local Share is at Target Local Share (DESE considers 1%-1.5% as “equal”).
- Paxton – MLC has decreased as a result of increased Target Aid and lower Town Income Effort.
- Princeton - Actual Local Share is at Target Local Share after decreasing as the result of Target Aid.
- Rutland - Actual Local Share remains below Target Local Share as Aggregate Wealth increases.
- Sterling - Actual Local Share is at Target Local Share (DESE considers 1%-1.5% as “equal”).

Additional information on the Foundation formula is provided by the Massachusetts Budget and Policy Center.²²

Minimum Local Contributions

Based on the Senate Budget released on 5/16/2017 the MLC amounts for FY18 ²³ are as follows:

Town	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Holden	\$17,312,246	\$17,442,852	\$17,626,751	\$183,899	1.05%
Paxton	\$4,506,979	\$4,194,000	\$4,120,925	(\$73,075)	-1.74%
Princeton	\$3,527,209	\$3,426,348	\$3,456,189	\$29,841	0.87%
Rutland	\$6,790,981	\$6,813,218	\$7,016,724	\$203,506	2.99%
Sterling	\$8,081,045	\$7,982,763	\$8,145,271	\$162,508	2.04%
Totals	\$40,218,460	\$39,859,181	\$40,365,860	\$506,679	1.27%
Percent of Total	48.50%	45.9%	44.7%		

²⁰ <http://www.doe.mass.edu/finance/chapter70/>

²¹ Holden, Sterling, Princeton = Montachusett Vocational (Monty Tech), Paxton, Rutland = Southern Worcester County (Bay Path)

²² http://www.massbudget.org/report_window.php?loc=FACTS_10_22_10.html

²³ https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=CherrySheet_RS_budget&ReportTitle=Cherry+Sheet+Estimates+Regional+Schools

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Assessments by Student Percentage

Three (3) annual town assessments are factored by each Town's respective student enrollment percentages.²⁴ The Transportation and Operational Assessments are based on total enrollment percentage, and Debt Service is factored on enrollment at the High School. The enrollment numbers used for these calculations are actual SIMS student counts submitted by the District not the factored Foundation Enrollment numbers issued by the state. The following is a summary of the student counts and percentages of total district enrollment:

District Total By Town	FY 2016		FY 2017		FY 2018	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,188	44.18%	3,207	44.34%	3,261	44.94%
Paxton	730	10.12%	717	9.91%	704	9.70%
Princeton	441	6.11%	447	6.18%	451	6.21%
Rutland	1,665	23.07%	1,693	23.41%	1,673	23.05%
Sterling	1,192	16.52%	1,169	16.16%	1,168	16.09%
Total	7,216	100.00%	7,233	100.00%	7,257	100.00%

Transportation Assessment

This assessment is determined by taking the expenditure budget for the Transportation appropriation, subtracting out Transportation Aid, and dividing by Town based on overall District student counts as follows:

<u>Transportation Calculation</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>\$ Difference</u>	<u>% Diff</u>
Transportation Budget	\$5,743,240	\$5,962,323	\$6,415,853	\$453,530	7.61%
(-) Transportation Aid	(\$2,699,758)	(\$2,413,662)	(\$2,221,659)	\$192,003	-7.95%
= Transp. Assessment	\$3,043,482	\$3,548,661	\$4,194,194	\$645,533	18.19%

Regional School Transportation Aid

The amount of Regional School Transportation Aid that the District receives each year often varies from Cherry Sheet Estimate. The final amount is based on the Eligible Expenses reported on the End of Year Report (EOYR), and the state Reimbursement Percentage (%).²⁵ As shown in the box below historically the Commonwealth has not fully funded Regional Transportation Aid at 100% as legislated:

Year	Total Riders	Eligible Expenses	Final \$\$ Reimbursement	Final % Reimbursement
FY2011	5,446	\$3,690,723	\$2,125,667	57.59%
FY2012	5,316	\$3,687,908	\$2,228,258	60.42%
FY2013	5,418	\$4,656,666	\$2,815,258	60.46%
FY2014 ²⁶	6,352	\$4,255,802	\$2,832,421	66.55%
FY2015	6,341	\$3,716,829	\$2,655,522	71.45%
FY2016	6,577	\$3,342,610	\$2,413,662	72.20%
FY2017	6,800	\$3,209,082	\$2,356,639	73.43%

Transportation	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Holden	\$1,344,611	\$1,573,421	\$1,884,700	\$311,279	19.78%
Paxton	\$308,000	\$351,775	\$406,878	\$55,103	15.66%
Princeton	\$185,957	\$219,308	\$260,656	\$41,348	18.85%
Rutland	\$702,131	\$830,621	\$966,913	\$136,292	16.41%
Sterling	\$502,783	\$573,536	\$675,047	\$101,511	17.70%
Total Transportation	\$3,043,482	\$3,548,661	\$4,194,194	\$645,533	18.19%
Percent of Total	3.7%	4.1%	4.6%		

²⁴ http://www.wrsd.net/0513Agreement_Final.pdf

²⁵ <http://www.doe.mass.edu/finance/transportation/>

²⁶ Beginning in 2014 the District corrected how EOYR Schedule 7 reporting had been done previously.

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Debt Service Assessment

Debt Service covers bond principal and interest payments. Overall District enrollment is used for the Jefferson Oil Remediation bond, and high school enrollment is used for the high school construction bonds.

High School Only By Town	FY 2016		FY 2017		FY 2018	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	881	42.29%	886	41.46%	904	41.00%
Paxton	207	9.94%	217	10.15%	230	10.40%
Princeton	147	7.06%	149	6.97%	154	7.00%
Rutland	509	24.44%	541	25.32%	547	24.80%
Sterling	339	16.27%	344	16.10%	371	16.80%
Total	2,083	100.00%	2,137	100.00%	2,206	100.00%

Debt Service	Principal	Interest	Total	Holden	Paxton	Princeton	Rutland	Sterling
High School Bonds	\$1,788,000	\$632,954	\$2,420,954	\$1,003,727	\$245,834	\$168,798	\$612,885	\$389,709
Jefferson Oil Bond	\$72,000	\$17,940	\$89,940	\$39,878	\$8,916	\$5,558	\$21,052	\$14,536
Total Debt Service	\$1,860,000	\$650,894	\$2,510,894	\$1,043,605	\$254,750	\$174,357	\$633,937	\$404,245

Debt Service	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Holden	\$1,089,053	\$1,060,321	\$1,043,605	(\$16,716)	-1.58%
Paxton	\$255,635	\$258,822	\$254,750	(\$4,072)	-1.57%
Princeton	\$180,527	\$177,139	\$174,357	(\$2,782)	-1.57%
Rutland	\$626,893	\$644,062	\$633,937	(\$10,125)	-1.57%
Sterling	\$418,603	\$410,712	\$404,245	(\$6,467)	-1.57%
Total Debt Service	\$2,570,711	\$2,551,056	\$2,510,894	(\$40,162)	-1.57%
Percent of Total	3.1%	2.9%	2.8%		

Operational Assessment

The Operational Assessment is the amount needed to balance to the District's expenditure budget after considering all other available revenue sources. This assessment is based on overall student percentage.

Operational	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Holden	\$3,146,256	\$4,691,139	\$5,633,755	\$942,616	20.09%
Paxton	\$720,795	\$1,048,847	\$1,216,241	\$167,394	15.96%
Princeton	\$435,174	\$653,866	\$779,155	\$125,289	19.16%
Rutland	\$1,642,835	\$2,476,462	\$2,890,301	\$413,839	16.71%
Sterling	\$1,176,580	\$1,710,017	\$2,017,855	\$307,838	18.00%
Totals	\$7,121,640	\$10,580,331	\$12,537,307	\$1,956,976	18.50%
Percent of Total	8.6%	12.2%	13.9%		

Total Assessments to Towns

Total Towns	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff	Per-Pupil
Holden	\$22,892,166	\$24,767,733	\$26,188,811	\$1,421,078	5.74%	\$7,887.98
Paxton	\$5,791,409	\$5,853,444	\$5,998,794	\$145,350	2.48%	\$8,378.08
Princeton	\$4,328,867	\$4,476,661	\$4,670,356	\$193,695	4.33%	\$10,212.62
Rutland	\$9,762,840	\$10,764,363	\$11,507,875	\$743,512	6.91%	\$6,735.65
Sterling	\$10,179,011	\$10,677,028	\$11,242,419	\$565,391	5.30%	\$9,482.42
Total Towns	\$52,954,293	\$56,539,229	\$59,608,255	\$3,069,026	5.43%	\$8,070.96
Percent of Total	63.9%	65.1%	66.0%			Average

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Local Revenues

The District receives local revenues from four (4) sources:

Medicaid Reimbursements are based on a number of claims and the eligible expenses.²⁷

Interest Expense is based on the interest rates on the district's monetary accounts.

Miscellaneous Revenues consist of miscellaneous revenues from a variety of sources.

Excess & Deficiency funds may be used as local revenue to offset costs to the towns.

Local Revenue	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Medicaid	\$647,908	\$950,000	\$897,748	(\$52,252)	-5.50%
Investment Earnings	\$29,212	\$25,000	\$25,500	\$500	2.00%
Misc Revenue	\$195,775	\$350,000	\$439,250	\$89,250	25.50%
Excess & Deficiency	\$850,000	\$150,000	\$150,000	\$0	0.00%
Total Local Revenue	\$1,722,895	\$1,475,000	\$1,512,498	\$37,498	2.54%
Percent of Total	2.2%	1.7%	1.7%		

Excess & Deficiency (E&D)

In a regional school district any unreserved and undesignated fund balance remaining at the end of a fiscal year can be certified as Excess & Deficiency (E&D).²⁸ The box on the left contains information on the district's certified E&D amounts for the past 5-years. The box on the right combines current Free Cash information from the FY17 DOR/DLS "At A Glance" reports.²⁹ Additional information on "Free Cash" is provided on the DOR website.³⁰

Wachusett Regional	
Fiscal Year	E & D
2017 (est.)	\$358,414 ³¹
2016	\$578,388
2015	\$1,266,477
2014	\$1,052,872
2013	\$158,559 ³²

Entity	Revenues	Free Cash	Reserves
Holden	\$59,167,065	\$4,048,835	6.8%
Paxton	\$13,554,521	\$395,384	2.9%
Princeton	\$10,588,601	\$848,721	8.0%
Rutland	\$22,404,715	\$927,080	4.1%
Sterling	\$24,559,158	\$984,752	4.0%
Wachusett	\$90,378,379	\$358,414	0.40%

State Aid

The District receives state aid from a number of programs.

Chapter 70 Aid - The projected revenues from Chapter 70 aid are based on the Foundation Formula.

Regional Transportation Aid - The amount the District receives is based on reimbursable expenses as reported on prior year EOYR Schedule 7 and a projected reimbursement percentage.

Charter School Aid - This is a partial reimbursement for expenditures incurred for students residing in the Member Towns that are attending Charter Schools such as Abby Kelley Foster Charter in Worcester.

Based on the Governor's Budget approved on 1/25/17 projected state aids are as follows:

State Aid	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Ch. 70 Aid	\$25,438,325	\$26,385,616	\$26,970,138	\$584,522	2.22%
Ch. 71 Transportation	\$2,673,833	\$2,413,662	\$2,221,659	(\$192,003)	-7.95%
Ch. 70 Charter	\$39,456	\$62,157	\$65,830	\$3,673	5.91%
Total State Aid	\$28,151,614	\$28,861,435	\$29,257,627	\$396,192	1.37%
Percent of Total	34.0%	33.2%	32.7%		

²⁷ <http://www.mass.gov/eohhs/provider/insurance/masshealth/school-based-medicaid/>

²⁸ <http://www.doe.mass.edu/lawsregs/603cmr41.html?section=06>

²⁹ https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=At_A_Glance&ReportTitle=At%20A%20Glance

³⁰ <http://www.mass.gov/dor/docs/dls/mdmstuf/technical-assistance/best-practices/freecash.pdf>

³¹ Approved Excess & Deficiency per DOR/DLS 3/30/17.

³² The District used available E&D and charge-backs to other funds to offset a fiscal 2012 budget shortfall.

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Total Revenues

Source of Revenue	FY 2016	FY 2017	FY 2018	Diff FY18-FY17	% Diff
Member Towns	\$52,954,293	\$56,539,229	\$59,608,255	\$3,069,026	5.43%
State Aid	\$28,151,614	\$28,861,435	\$29,257,627	\$396,192	1.37%
Local Revenues	\$1,722,895	\$1,475,000	\$1,512,498	\$37,498	2.54%
Total Revenue	\$82,828,802	\$86,875,665	\$90,378,379	\$3,502,714	4.03%

SECTION V - EXPENDITURES

Staffing

The following is a snap shot of employee full-time equivalent (FTE) counts:

Employee Group	Bargaining Unit	2015-16	2016-17	2017-18
Teachers	Wachusett Regional Education Association	515	520	520
Nurses	Wachusett Nurses Association	14	14	14
Custodians	AFSCME Council 93 Local 2885	59	55	55
Clericals	AFSCME Council 93 Local 2885	31	31	31
Paraprofessionals	Truck Drivers Local 170	199	205	205
Cafeteria Workers	Wachusett Cafeteria Association	45	45	45
Applied Behavioral Analysts	SEIU Local 888 ABA Program Assistants	45	42	42
Unrepresented	None - Full-Time At-Will Employees	48	46	46
School-level Administrators	Wachusett Administrators Association	27	27	27
District-wide Administrators	None - Hired on Individual Contracts	20	20	20
Total Employees		1,003	1,005	1,005

Budget Appropriations

The District budget is segregated into three (3) primary groups consisting of nine (9) appropriation numbers; The first grouping is SALARIES & BENEFITS consisting of 1-Salaries & Stipends and 2-Benefits & Insurances. The second grouping is INSTRUCTIONAL & OPERATIONS consisting of 3-Instructional Support, 4-Operations and Maintenance, 5-Pupil Services, and 6-Special Education Tuitions. The last grouping is FIXED COSTS which consists of 7-Other Operating Costs, 8-Transportation, and 9-Debt Service.

SALARIES AND BENEFITS

Salaries, Stipends and Substitutes

This appropriation covers all salaries, stipends and substitute budgets for all departments, locations and schools. Salaries include annual contract adjustments for step increases and any cost of living adjustments (COLA) along with projected earnings of hourly workers. This appropriation is grouped into three (3) general areas:

Instruction - includes all teachers (regular and special education), specialists, nurses, classroom aides, ABAs, along with related substitute accounts and athletic and student activity stipends.

Administration - includes all District administrators (i.e. Superintendent, etc.), school administrators (i.e. Principals, etc.), and district-wide positions in curriculum, technology, and special education.

Support - includes Assistant Principals, district and school secretaries, custodians, and other support positions. This area also includes budgets for related substitutes and stipend accounts.

GOAL: This budget request will enable the District to maintain all current classes and programs. This budget provides full-year salaries and includes two (2) new positions.

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Salaries & Stipends	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Instruction	\$45,342,251	\$47,439,805	\$48,526,646	\$1,086,841	2.29%
Administration	\$1,947,818	\$2,029,390	\$1,958,628	(\$70,763)	-3.49%
Support	\$6,508,143	\$6,656,997	\$6,892,471	\$235,473	3.54%
Salaries Total	\$53,798,213	\$56,126,193	\$57,377,745	\$1,251,552	2.23%
Percent of Total Budget	65.2%	64.6%	63.5%		

Health Insurance Costs

For the July 2017 renewal period the District actively solicited bids across the health insurance marketplace. Factors such as high plan utilization with a claims loss ratio over 100% made it challenging to secure reasonably priced quotes. The District's benefits consultant presented alternatives to the Public Employee Committee (PEC) with possible plan design changes and cost considerations. The PEC was formed under Section 19 of MGL Ch 32B when the District joined the Group Insurance Commission (GIC) several years ago. The PEC group includes a member from each Union and a retiree member. In 2016 the PEC had agreed to increase employee percentages from 10% to 20% creating a change from 90/10 to 80/20, and this split was reduced further to 78/22 in 2016/2017.

Benefits and Insurances

The Benefits and Insurances appropriation covers employee and non-employee benefits and insurances.

Health Insurance Active Employees - includes District's cost for approximately 1,200 total enrollees in district health and dental plans; 700 active employees and 500 retired employees. This budget is based on plan rates; share percentage; number of enrollees; net of charge-backs. Small account budgets are also included.

Health Insurance Retired Employees – includes the District's cost share for retired employees which increases as newly retired employees move to the Retired plan from the Active plan (where they are replaced by new hires). The District has established an account for the OPEB Trust Fund.

Other Insurances and Benefits – includes non-employee insurances; life insurance, property, casualty and liability insurances, Worker's Compensation disability insurance, and Flexible Spending Accounts.

Retirement Benefits – includes the District's annual assessment to the Worcester Regional Retirement System for active and retired custodians, paraprofessionals, etc.

The single largest cost component of this appropriation is Health Insurance for Active Employees. To lessen charges to the general fund the District applies charge-backs of health insurance costs for employees working off of grants and revolving funds. This budget is derived by taking the "gross" total health insurance expense and subtracting amounts to be charged to grants and revolving funds to reach a "net" general fund budget as follows:

Health Insurance Budget	FY 2016	FY 2017	FY 2018
+ "Gross" Health Insur. Active Employees	\$8,182,291	\$9,094,823	\$9,734,385
(-) School Choice Revolving Fund	(\$954,377)	(\$765,584)	(\$795,584)
(-) Cafeteria Revolving Fund	(\$50,000)	(\$95,284)	(\$95,284)
(-) ECC / Kindergarten Finds	(\$150,000)	(\$158,871)	(\$158,871)
(-) Federal Grants	(\$90,000)	(\$65,320)	(\$65,320)
Total charge-backs to grants/revolving	(\$1,244,377)	(\$1,085,059)	(\$1,115,059)
= "Net" Health Insurance Budget	\$6,937,914	\$8,009,764	\$8,619,326

GOAL: This budget request will enable the District to continue to provide all existing benefits and insurances at existing levels, to cover related cost increases, and to add an account for annual OPEB Trust contributions.

BENEFITS & INSURANCES	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Health Insurance Active	\$7,116,360	\$7,928,519	\$8,641,218	\$712,699	8.99%
Health Insurance Retired	\$2,020,832	\$2,360,394	\$2,845,909	\$485,515	20.57%
Other Insurances & Benefits	\$1,253,463	\$1,401,526	\$1,573,891	\$172,365	12.30%
Retirement Benefit	\$1,359,653	\$1,425,736	\$1,709,701	\$283,965	19.92%
Benefits & Insurance Total	\$11,750,308	\$13,116,175	\$14,770,719	\$1,654,544	12.61%
Percent of Total Budget	14.2%	15.1%	16.3%		

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TOTAL SALARIES AND BENEFITS

SALARIES AND BENEFITS	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Salaries & Stipends	\$53,798,213	\$56,126,193	\$57,377,745	\$1,251,552	2.23%
Benefits & Insurances	\$11,750,308	\$13,116,175	\$14,770,719	\$1,654,544	12.61%
Total	\$65,548,521	\$69,242,368	\$72,148,464	\$2,906,096	4.20%
Percent of Total Budget	79.4%	79.7%	79.8%		

INSTRUCTION AND OPERATIONS

Instructional Support

Instructional Support, Equipment and Technology cover all classroom supplies and services.

Administration – covers supply and service expenses for District wide staff and offices.

Contract Services – are District wide legal services and Special Education Contracted Services

Technology - includes district-wide charges for technology hardware and software.

Instruction - covers instructional supplies and services budgets and is budgeted on a per-pupil basis.

Professional Development - covers teacher training reimbursements, memberships, conference and travel.

Network & Telephone – covers infrastructure connections for data and telephone.

Print Management - covers copier leases and the purchase of copy paper and printer supplies.

GOAL: This budget request will sustain funds going into the classrooms with continued focused spending on updating much needed technology, textbooks and instructional materials.

INSTRUCTIONAL SUPPORT	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Administration	\$238,073	\$217,023	\$220,415	\$3,392	1.56%
Contract Services	\$614,441	\$725,013	\$605,532	(\$119,481)	-16.48%
Technology	\$610,354	\$332,396	\$443,958	\$111,562	33.56%
Instructional	\$662,679	\$526,436	\$815,732	\$289,296	54.95%
Professional Development	\$208,421	\$137,248	\$145,665	\$8,417	6.13%
Network & Telephone	\$134,945	\$136,121	\$152,093	\$15,972	11.73%
Print Management	\$271,272	\$238,894	\$238,894	(\$0)	0.00%
Instructional Support Total	\$2,740,183	\$2,313,131	\$2,622,289	\$309,158	13.37%
Percent of Total Budget	3.3%	2.7%	2.9%		

Operations and Maintenance

Operations and Maintenance covers custodial, maintenance, grounds and utility expenses. The District annually commits funds for the upkeep of school facilities through routine and major maintenance work.

Custodial – This area covers all custodial related supplies and service accounts. Budgets for custodial supply accounts are allocated on a per-pupil basis. Supply purchases are made from state-contracts.

Grounds - At the elementary and middle schools services to maintain grounds and for plowing and sanding of parking lots are provided by the member towns. Contractors provide these services for the high school and the District Office. This area also includes funds for custodians to buy ice melt and landscaping supplies.

Maintenance – This area covers fixed service contracts and discretionary maintenance repairs. Each school coordinates with a District Facility Manager on all general repairs and preventive maintenance needs for building systems. The District employs an HVAC Technician and a General Trades Handyman.

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Utilities – This area covers utility budgets for heating fuel, electricity, and sewer and water. Budgets are increasing as the District's costs for commodity heating oil, commodity natural gas and commodity electricity will all be higher due to the increased demand in the marketplace.

Goal: This budget request will enable the District to maintain all existing school facilities and continue to address building maintenance needs. The realistic budget proposed will permit the district to provide the proper custodial materials and heating to maintain clean, warm, and well cared for schools.

OPERATIONS & MAINTENANCE	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Custodial Supplies & Services	\$246,015	\$190,622	\$170,165	(\$20,457)	-10.73%
Building Maintenance	\$743,879	\$688,148	\$567,939	(\$120,209)	-17.47%
Grounds Maintenance Services	\$324,216	\$434,870	\$449,666	\$14,796	3.40%
Utility Services	\$1,875,256	\$2,108,671	\$2,213,192	\$104,521	4.96%
Operation & Maintenance Total	\$3,189,366	\$3,422,311	\$3,400,962	(\$21,349)	-0.62%
Percent of Total Budget	3.9%	3.9%	3.8%		

Pupil Services

Pupil Services covers general fund expenses for athletics, health services and student activities.

Athletics- This area covers select costs of supplies, uniforms, equipment, and rental fees for athletic teams that are not charged to the athletic revolving funds for the high school and middle schools.

Health Services- This area covers supply and service budgets for the School Nurses offices.

Student Activities- This area covers expenses for graduation and student activity travel expenses.

District wide Changes- This area covers the fee for the Student Insurance Plan. In prior years charges were applied for the Superintendent Search Consultant and recently the Strategic Plan Consultant.

GOAL: This budget request will enable the District to maintain all existing student services.

PUPIL SERVICES	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Athletics General Fund	\$187	\$759	\$0	(\$759)	0.00%
Health Office	\$47,600	\$33,578	\$36,489	\$2,911	8.67%
School Committee Charges	\$29,587	\$11,551	\$8,612	(\$2,939)	-25.44%
Student Activity General Fund	\$5,157	\$4,514	\$4,514	\$0	0.00%
Pupil Services Total	\$82,531	\$50,402	\$49,615	(\$787)	-1.56%
Percent of Total Budget	0.1%	0.1%	0.1%		

Special Education Tuitions

This appropriation covers fees for students attending specialized programs outside of the district as determined by the student's Individual Education Plan (IEP). Portions of these costs are charged to other sources.

Circuit Breaker program is outlined in M.G.L. Ch. 71B ³³ and states the Commonwealth will reimburse school districts up to 75% of student costs above that which are four-times (4X) greater than the per-pupil foundation "threshold" amount. The following is a history of the District's claims and subsequent reimbursements:

Year	#Students	Total Claim	Net Claim	Remb %	Reimb \$\$	Total Diff. +/(-)
FY17	112	\$7,876,294	\$3,185,314	73.16%	\$2,330,270	(\$180,105)
FY16	105	\$7,709,343	\$3,347,167	75.00%	\$2,510,375	(\$89,959)
FY15	107	\$7,924,174	\$3,534,926	73.50%	\$2,600,334	(\$65,910)
FY14	115	\$8,173,360	\$3,554,992	75.00%	\$2,666,244	\$33,185
FY13	120	\$8,165,312	\$3,534,308	74.50%	\$2,633,059	\$472,236

³³ <http://www.doe.mass.edu/finance/circuitbreaker/finance.html>

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Individuals with Disabilities Education Act (IDEA) is a federal law requiring that early intervention services are provided to children with disabilities ranging from infants and toddlers with disabilities (birth-2) and all families and children and youth (ages 3-21).³⁴

The general fund budget for SPED Tuition is developed by taking the “gross” total of tuition charges, factoring anticipated cost increases and necessary contingency, and then subtracting the amounts that can be applied to CB and IDEA to reach a “net” general fund budget and demonstrated in the following example:

Special Education Tuitions	FY 2016	FY 2017	FY 2018
“Gross” Special Education Budget	\$5,491,036	\$5,756,586	\$5,726,166
(-) Chargeback to Circuit Breaker	(\$2,604,985)	(\$2,229,716)	(\$2,229,716)
(-) Chargeback to IDEA Grant	(\$1,421,100)	(\$1,419,022)	(\$1,419,022)
= “Net” SPED Tuition Budget	\$1,464,951	\$2,107,848	\$2,077,428

GOAL: This budget request will enable the District to continue to provide instructional services to students placed in public, private and/or collaborative out of district programs.

SPED TUITION	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Tuition to Public Schools	\$594,866	\$815,632	\$821,337	\$5,705	0.70%
Tuition to Private Schools	\$524,657	\$1,032,071	\$986,729	(\$45,342)	-4.39%
Tuition to Collaborates	\$345,427	\$260,145	\$269,362	\$9,218	3.54%
SPED Tuition Total	\$1,464,951	\$2,107,848	\$2,077,428	(\$30,420)	-1.44%
Percent of Total Budget	1.8%	2.4%	2.3%		

TOTAL INSTRUCTION AND OPERATIONS

INSTRUCTION & OPERATIONS	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Instructional Support	\$2,740,183	\$2,313,131	\$2,622,289	\$309,158	13.37%
Operations Maintenance	\$3,189,366	\$3,422,311	\$3,400,962	(\$21,349)	-0.62%
Pupil Services	\$82,531	\$50,402	\$49,615	(\$787)	-1.56%
SPED Tuition	\$1,464,951	\$2,107,848	\$2,077,428	(\$30,420)	-1.44%
Instruction & Operations Total	\$7,477,031	\$7,893,691	\$8,150,293	\$256,602	3.25%
Percent of Total Budget	9.1%	9.1%	9.0%		

FIXED COSTS

Other Operating Costs

This appropriation includes budgets for non-discretionary operating expenses.

Revenue Anticipation Note (RAN) – In prior years the District paid fees to take out a RAN at the beginning of each fiscal year. As a result of a revised assessment schedule, member towns increased the frequency of payments which enabled the District to better manage its cash flow and eliminate RAN expenses.

School Choice – In Massachusetts students can attend public schools in communities other than where they reside with the tuition being paid to the receiving district by the sending district.³⁵ The box below contains a history of the District’s sending and receiving information for School Choice:

Year	Sending FTE	Sending Tuition	Sending Per-Pupil	Receiving FTE	Receiving Tuition	Receiving Per-Pupil	Total \$ Net Diff +/-
2017	116	\$648,040	\$5,587	146	\$795,584	\$5,449	\$147,544
2016	109	\$637,551	\$5,849	176	\$955,202	\$5,427	\$317,651
2015	104	\$572,862	\$5,515	204	\$1,068,886	\$5,244	\$496,024
2014	95	\$496,225	\$5,209	237	\$1,259,333	\$5,316	\$763,108
2013	109	\$670,595	\$6,169	241	\$1,202,800	\$5,000	\$532,205

³⁴ <http://www.doe.mass.edu/sped/IDEA2004/>

³⁵ <http://www.doe.mass.edu/finance/schoolchoice/>

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Charter School - The charter schools are independent public schools that operate under five year charters granted by the Commonwealth.³⁶ Tuition charges are paid by the sending district to the receiving district. The following is a history of the District's sending and receiving information for Charter Schools:

Year	Sending FTE	Sending Tuition	Sending Per-Pupil	Charter School Aid	Charter Aid Per-Pupil	Total \$ Net Diff +/-
2017	41	\$452,226	\$11,030	\$62,154	\$1,516	\$390,072
2016	45	\$481,174	\$10,751	\$39,456	\$877	\$441,718
2015	46	\$509,651	\$11,115	\$40,839	\$888	\$468,812
2014	53	\$576,034	\$10,794	\$59,370	\$1,120	\$516,664
2013	63	\$662,130	\$10,503	\$65,172	\$1,034	\$596,958

Recovery School - The District is financially responsible for tuition charges for students attending recovery high schools coming out of drug or alcohol treatment programs.³⁷

GOAL: This budget request will enable the District to pay tuition-out charges and financing fees.

OTHER OPERATION COST	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Financing & Fixed Charge	\$146,017	\$5	\$5	\$0	0.00%
Tuition-Out School Choice	\$662,132	\$661,615	\$664,438	\$2,823	0.43%
Tuition-Out Charter School	\$481,174	\$399,553	\$465,039	\$65,486	16.39%
Tuition-Out Recovery School	\$24,208	\$23,391	\$23,391	\$0	0.00%
Other Operational Costs	\$1,313,531	\$1,084,564	\$1,152,873	\$68,309	6.30%
Percent of Total Budget	1.6%	1.2%	1.3%		

Transportation

This area covers student transportation costs for Regular Education (yellow buses), and Special Education in-district and out-of-district (vans). This appropriation does not include field trips or athletic transportation.

Regular Education Transportation - Busing is provided for students in grades K-5 who reside 1 mile or more from school, and to 6-12 grade students who live 1.5 miles or greater from school. The District operates 49 buses, running 3-tiers (high school, middle school, elementary school), with 6,471 total riders and covering 2,500 live miles every day. Per the McKinney-Vento Act, the District also transports homeless students.

Special Education Transportation - In-District and Out-of-District transportation is provided for students when called for on the student's Individual Education Plans (IEPs).

GOAL: The budget request will enable the District to continue to provide transportation services to all students that qualify based on contractual rate increases for existing transportation carriers.

TRANSPORTATION	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Transportation - Regular Ed	\$3,133,106	\$3,435,390	\$3,748,425	\$313,035	9.11%
Transportation - Special Ed	\$2,505,704	\$2,668,594	\$2,667,429	(\$1,165)	-0.04%
Transportation Total	\$5,638,811	\$6,103,984	\$6,415,854	\$311,870	5.11%
Percent of Total Budget	6.8%	7.0%	7.1%		



³⁶ <http://www.doe.mass.edu/charter/>

³⁷ <http://www.massrecoveryhs.org/>

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Debt Service

Debt Service covers payment of principal and interest on outstanding balances remaining on construction bonds for two projects; the high school renovation and the Jefferson oil remediation project. The box below to the left outlines the remaining debt service for the high school construction bonds which are substantially paid off after 2024. The box below to the right lists construction bonds authorized by the District; amounts, dates, borrowing rate, and bonds that were refinanced. Three other bonds are eligible to be refinanced 10-years after passing their anniversary dates.

Date	Principal	Interest	Total P&I
6/30/2019	\$1,895,000	\$578,856	\$2,473,856
6/30/2020	\$1,935,000	\$502,106	\$2,437,106
6/30/2021	\$1,990,000	\$425,731	\$2,415,731
6/30/2022	\$2,040,000	\$346,106	\$2,386,106
6/30/2023	\$2,095,000	\$264,088	\$2,359,089
6/30/2024	\$2,160,000	\$180,009	\$2,340,009
6/30/2025	\$810,000	\$122,494	\$932,494
6/30/2026	\$565,000	\$95,431	\$660,431
6/30/2027	\$565,000	\$69,638	\$634,638
6/30/2028	\$465,000	\$45,588	\$510,588
6/30/2029	\$465,000	\$23,663	\$488,663
6/30/2030	\$160,000	\$8,400	\$168,400

All savings from refinancing bonds are returned directly to the member towns.

Original	Issue Date	Issue Rate	Date Refinanced	New Rate
\$20,000,000	01.15.04	4.051%	1/15/2014	2.059%
\$3,758,000	07.15.04	4.389%	1/29/2015	1.635%
\$6,100,000	08.15.08	4.238%		
\$2,134,000 ³⁸	10.15.09	3.734%		
\$3,094,275	01.28.11	4.389%		

Goal: This budget request will enable the District to pay debt service obligations for the next fiscal year.

DEBT SERVICE	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Principal Payment	\$1,815,000	\$1,840,000	\$1,860,000	\$20,000	1.09%
Interest Payment	\$755,710	\$711,056	\$650,894	(\$60,162)	-8.46%
Debt Service Total	\$2,570,710	\$2,551,056	\$2,510,894	(\$40,162)	-1.57%
Percent of Total Budget	3.1%	2.9%	2.8%		

TOTAL FIXED COSTS

FIXED COSTS	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Other Operating Costs	\$1,313,531	\$1,084,564	\$1,152,873	\$68,309	6.30%
Transportation	\$5,638,811	\$6,103,984	\$6,415,854	\$311,870	5.11%
Debt Service	\$2,570,710	\$2,551,056	\$2,510,894	(\$40,162)	-1.57%
Fixed Costs Total	\$9,523,052	\$9,739,604	\$10,079,620	\$340,016	3.49%
Percent of Total Budget	11.5%	11.2%	11.2%		

TOTAL EXPENDITURES

TOTAL EXPENDITURES	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Salaries & Benefits	\$65,548,521	\$69,242,368	\$72,148,464	\$2,906,096	4.20%
Instruction & Operations	\$7,477,031	\$7,893,691	\$8,150,293	\$256,602	3.25%
Fixed Costs Total	\$9,523,052	\$9,739,604	\$10,079,620	\$340,016	3.49%
Total Expenditures	\$82,548,605	\$86,875,664	\$90,378,379	\$3,502,715	4.03%



³⁸ Bond was combined for the High School (\$1,134,000) and for the Jefferson Oil Remediation (\$1,000,000).

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Per-Pupil Expenditures

Each year school districts report spending information via the End of Year Report (EOYR).³⁹ This data is used to identify per-pupil expenditures based on total spending from general fund, grants, circuit breaker, school choice, athletic funds, school lunch, and local receipts.⁴⁰ The Department of Elementary and Secondary Education (DESE) released the FY16 Per-Pupil Expenditures and at \$11,895 per-pupil the Wachusett Regional School District (WRSD) was 307th lowest of 314 reporting districts. WRSD continues to have one of the lowest per-pupil numbers when compared against the DART Group ⁴¹ (lowest of 10), Large Regional Districts (3rd lowest of 10), and Border Districts (lowest of 10). The seven (7) school districts lower than WRSD were Whitman Hanson (\$11,815), Dracut (\$11,790), Dudley Charlton (\$11,750), North Attenuborough (\$11,648), Southampton (\$11,574), Grafton (\$11,377) and East Bridgewater (\$10,971). WRSD was 55 lowest of 57 reporting regional districts with the two lower being Whitman-Hanson and Dudley-Charlton. Within sub-categories WRSD is the 308th lowest of 314 districts in Administration costs per-pupil at \$308.02.

DART Group	
District	Per-Pupil
Lexington	\$18,068.51
Needham	\$16,546.96
Sharon	\$15,415.99
Milton	\$14,387.57
Chelmsford	\$14,215.51
Arlington	\$13,984.11
Winchester	\$13,312.37
Franklin	\$13,310.36
North Andover	\$12,653.30
Wachusett	\$11,895.60

Large Regional Districts	
District	Per-Pupil
Triton Regional	\$15,802.26
Pentucket	\$14,804.52
Acton-Boxborough	\$14,745.20
North Middlesex	\$14,398.51
Groton-Dunstable	\$14,247.22
Dighton-Rehoboth	\$13,694.92
Bridgewater-Raynham	\$13,175.42
Wachusett	\$11,895.60
Whitman-Hanson	\$11,815.45
Dudley-Charlton	\$11,749.78

Border Districts	
District	Per-Pupil
West Boylston	\$15,085.15
Berlin-Boylston	\$14,778.71
Quabbin Regional	\$14,577.71
Worcester	\$14,492.18
Spencer-E Brookfield	\$13,944.81
Leominster	\$13,301.37
Clinton	\$13,215.01
Leicester	\$13,093.76
Ashburnham-Westminster	\$12,691.22
Wachusett	\$11,895.60

End of Year (EOYR)

The Department of Elementary and Secondary Education (DESE) assigns function codes to specific types of school expenditures the District reports annually in the End of Year Report (EOYR):

775 WACHUSETT REGIONAL NET SCHOOL SPENDING	FY 2014	FY 2015	FY 2016
<u>1000 District Leadership & Administration</u> : system-wide activities related to the general direction, execution and control of the affairs of the school district.	\$1,938,044	\$1,932,122	\$2,194,348
<u>2000 Instructional Services</u> : school-level activities involving the teaching of students and developing and utilizing curriculum materials.	\$47,596,617	\$47,764,813	\$49,767,648
<u>3000 Other School Services</u> : parent services, health services, transportation services, food services, athletic services, security other student activities.	\$1,459,107	\$1,531,440	\$1,486,173
<u>4000 Operations and Maintenance of Plant</u> : housekeeping of physical plant and maintenance activities for grounds, building and equipment.	\$6,176,950	\$6,393,914	\$6,190,786
<u>5000 Fixed Charges</u> : employee insurances, rental of land and building, debt service, and other charges not generally provided for under another function.	\$12,570,412	\$12,144,074	\$12,044,551
<u>9000 Programs with Other School Districts</u> : tuition-out expenses related to students attending out through SPED, school choice or charter school.	\$2,948,487	\$2,085,536	\$2,619,948
Total Net School Spending	\$72,689,617	\$71,851,899	\$74,303,454

³⁹ <http://www.doe.mass.edu/finance/accounting/eoyr/>

⁴⁰ <http://www.doe.mass.edu/finance/statistics/ppx.html>

⁴¹ <http://profiles.doe.mass.edu/analysis/default.aspx?orgcode=00100000&orgtypecode=5&>

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SECTION VI – GRANTS AND REVOLVING FUNDS

In addition to the general fund the District makes use of additional resources. Grants and Revolving Funds are designated for specialized purposes and enable the District to provide educational services in targeted areas.

Grants

Competitive or entitlement Federal and State grants provide targeted services to students by "supplementing" not "supplanting" normal educational programs. Here is a listing of the District's grants:

Code	Title/Purpose	FY 2015	FY 2016	FY 2017
140	Title II Part A Teacher Quality – increase student achievement through training, recruitment, and retention of qualified educators.	\$84,852	\$90,821	\$84,827
180	Title III English Language Acquisition and Achievement - increase English Language Learner proficiency and achievement.	\$16,253	\$22,156	\$12,038
240	IDEA 94-142 Distribution - provide supplies and services to help eligible students with disabilities receive an appropriate education.	\$1,541,595	\$1,544,022	\$1,606,597
274	SPED Program Improvement Grant - fund professional development for educators to meet the diverse needs of students.	\$59,628	\$58,405	\$58,405
262	Early Childhood SPED Program Improvement - ensure eligible children receive appropriate education and related services.	\$63,181	\$63,146	\$63,477
298	SPED Early Childhood Grant - the aim of this grant is to ensure eligible children with disabilities receive an early childhood services.	\$4,400	\$8,800	\$2,650
305	Title I Part A - supplement resources (i.e. reading and math to help low-achieving students in meet the state's academic standards.	\$376,134	\$479,625	\$393,626
District Total		\$2,146,043	\$2,266,975	\$2,221,620

Revolving Funds

The District is authorized to establish revolving funds for specific programs and purposes.⁴² These funds do not "close" at the end of each year as remaining fund balances roll into the following fiscal year.

Name of Fund	Legal Citation	Authorized Amount
Adult Education	M.G.L. Ch. 71 Sect. 71E	\$10,000
Applied Arts	M.G.L. Ch. 71 Sect. 71C	\$75,000
Athletics	M.G.L. Ch. 71 Sect. 47	\$500,000
Building Use	M.G.L. Ch. 40, Sect 3, Ch. 71, 71E	\$80,000
Cafeteria	(548 of Acts of 1948) [3]	\$2,000,000
Circuit Breaker	M.G.L. Ch. 71B, C.M.R. 603 Sect.10.07	\$2,700,000
Drivers Education	M.G.L. Ch. 71 Sect. 71C	\$80,000
ECC Tuition	M.G.L. Chapter 71: Sect. 26A.	\$170,000
Extended Day	M.G.L. Ch. 71 Sect. 71F	\$20,000
Gifts & Grants	M.G.L. Ch. 71 Sect. 47	\$50,000
Insurance Reimbursement	M.G.L. Ch. 71 Sect. 47	\$40,000
Kindergarten	M.G.L. Ch. 71 Sect. 71F	\$750,000
Locker Fees	M.G.L. Ch. 71 Sect. 47	\$25,000
Lost Books Damaged Property	M.G.L. Chapter 44, Section 531/2	\$15,000
Parking Fees	M.G.L. Ch. 71 Sect. 47	\$60,000
Performing Arts	M.G.L. Ch. 71 Sect. 71C	\$30,000
Program Initiatives	M.G.L. Ch. 71 Sect. 71C	\$120,000
School Choice	M.G.L. Ch. 76 Sect. 12B(O)	\$1,400,000
Summer School	M.G.L. Ch. 71 Sect. 71C	\$15,000

⁴² <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section53E1-2>

SECTION V – RISK MANAGEMENT

The District exercises risk management practices related to both physical facilities as well as operational and financial procedures to protect and safeguard its assets and to minimize potential day to day losses.

Commercial Insurances

The Business Office takes out commercial insurance policies to minimize exposure to risks related to torts, theft, damage or destruction, errors or omissions, and natural disasters.

Property Insurance – coverage includes full replacement costs for all school buildings and their contents. This area covers safety and security of school facilities and stresses the importance of door locks, security cameras, intrusion and fire alarms, and fire suppression sprinkler systems. Annual inspections are conducted by the carrier safety engineers to identify and address potential areas of risk. Working with local authorities all schools immediately report all instances of theft or vandalism.

Casualty Insurance - covers injuries and instills practices to offset risks by conducting annual safety inspections. Related insurances provide coverage for instances such as general slip and fall. Certificates of Insurance are collected from organizations making use of school facilities. Within the benefits program Employee Wellness programs encourage exercise and diet with a focus on stress reduction.

Liability Insurance - involves the bonding of employees, safeguarding of district assets and cash investments, and securing commercial insurances for service providers (i.e. performance bonds, etc.). The District makes available Student Accident insurance plans with individual student plan costs paid by parents.

Workers' Compensation – is a form of insurance providing wage replacement and medical benefits to employees injured in the course of employment. High risk groups include cafeteria and custodial employees.

Safety Training Programs

The Wachusett Regional School District provides employee training programs for custodial cleanliness, work place safety, food safety, transportation, and environmental and emergency management issues.

Emergency Response Plan - Each school has an Emergency Response Plan and Principals train employees as to specific role and responsibility during different types of situations (i.e. fire drill, lock-down, bus evacuation, etc.). Principals meet with the local Chiefs of Police and Fire each school year.

First Aid & CPR - School Nurses, Coaches, Trainers, Athletic Directors, Building Principals and other designated staff and volunteers are trained on basic First Aid, cardiopulmonary resuscitation (CPR), and use of Automatic External Defibrillators (AEDs). All AEDs were replaced with new models in all schools in 2015.

ServSafe Training - All cafeteria workers receive training on Basic Food Safety; Personal Hygiene; Cross-contamination & Allergens; Time & Temperature; Cleaning & Sanitation.

Material Safety Data Sheets (MSDS) - Head Custodians are trained on the proper use and storage of cleaning chemicals and for maintaining files on Material Safety Data Sheets (MSDS).

Environmental - The District utilizes Environmental Consultants to provide annual notifications for asbestos-containing building materials (ACBM) and to address any concerns with indoor air quality (IAQ).

Financial Practices

Business Operations

All financial transactions are processed through an enterprise-wide financial and payroll system (Munis). The Superintendent approves all new hires and all purchase requisitions. The District Treasurer safeguards and manages all investments, bank accounts, and cash-related transactions. The Director of Business and Finance oversees payroll, accounts payables, purchasing, bidding, contracts and financial management. Each of those functions has proper segregation of duties within the business office.

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Financial Practices (continued)

Purchasing and Joint Ventures

The District participates in joint ventures in order to pool resources and share costs, risks, and rewards. These joint ventures include special education services from Assabet Valley Collaborative, CAPS Education Collaborative, FLLAC Education Collaborative and Southern Worcester County Education Collaborative. The French River Education Center provides support services such as collaborative purchasing.

Treasurer's Report

In accordance with M.G.L. Ch. 44, S. 53, 55, the District Treasurer is responsible for the management and investment of district funds. Per District Policy 4620 District funds are invested to achieve optimum return of funds. Each month the Treasurer provides the School Committee with a reconciliation of bank account activities and investments. The Treasurer's Report looks at beginning and ending bank balances, interest earned, payments made, charges and fees, transfers in and out, outstanding checks, and deposits in transit. The Treasurer's Cash Book is reconciled to bank statements and the general ledger.

Annual Fiscal Audit

District accounts are audited at the close of each fiscal year by a certified public accounting (CPA) firm. The audit follows District policy and is performed in accordance with Generally Accepted Accounting Principals (GAAP). The audit meets compliance with state and federal regulations including (a) Governmental Auditing Standards, (b) Inspector General's (IG) Contract administration guidelines, and (c) the DESE "Compliance Supplement for School Districts Agreed upon Procedures Engagements". Copies of the District's annual financial audits are available on the District website under the "Budget and Finance" tab.

State Audit

In 2014 the state auditor's office conducted a review of fiscal years FY11, FY12 and FY13. The audit verified financial statements, receipts and payments, monthly state aid distributions, and issuance and repayment of RANs. The State Auditor's report analyzed the cash flow trends over the 3-year period and created financial models to test whether the District could have operated without using RANs.

MASBO Operational Review

In 2013 the Massachusetts Association of School Business Officials (MASBO) visited the District to 1) Review business office practices, 2) Assess effectiveness of the district's financial processes, 3) Review procedures pertaining to student activity accounts, 4) Review causes of the deficit that occurred in 2012 and recommend safeguards to prevent future occurrences, and 5) Recommend improvements to critical financial systems. The Business Office has addressed all sixty-two (62) recommendations from the MASBO report.

Annual OPEB Cost and Net OPEB Obligation

The District has an actuarial report completed every 2-years to identify other postemployment benefit (OPEB) costs. Projected future expenses for the District's share of retired employee healthcare costs are calculated based on the annual required contribution (ARC) an amount actuarially determined in accordance with GASB Statement 45. The District established an OPEB Trust in 2016.

Audit Advisory Board

The Audit Advisory Board (AAB) is a joint endeavor of the School Committee and Member Towns. The role of AAB is to review financial reporting processes, recommend the selection of an audit firm, meet with the audit team, and review the Management Letter in conjunction with District Administration and the Business/Finance Subcommittee. Once the audit is reviewed the AAB makes a recommendation to the School Committee regarding acceptance of the audit and addressing suggested changes made by the auditor.

Fraud Hotline

The Wachusett Regional School District policy P5240B Fraud Prevention states that all employees and officers have a duty to report concerns about the possible fraudulent or corrupt activity of any officer, employee, vendor or other party. Any person who believes fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately by calling the District's confidential hotline at (508) 829-1670, extension 281.

**Wachusett Regional School District
FY 2018 Budget Information
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Attachment A – Revenue Budget

<u>Min. Local Contrib.</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$17,312,246	\$17,442,852	\$17,626,751	\$183,899	1.05%
Paxton	\$4,506,979	\$4,194,000	\$4,120,925	(\$73,075)	-1.74%
Princeton	\$3,527,209	\$3,426,348	\$3,456,189	\$29,841	0.87%
Rutland	\$6,790,981	\$6,813,218	\$7,016,724	\$203,506	2.99%
Sterling	\$8,081,045	\$7,982,763	\$8,145,271	\$162,508	2.04%
Total Local Contrib.	\$40,218,460	\$39,859,181	\$40,365,860	\$506,679	1.27%
<u>Operational</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$3,146,256	\$4,691,139	\$5,633,755	\$942,616	20.09%
Paxton	\$720,795	\$1,048,847	\$1,216,241	\$167,394	15.96%
Princeton	\$435,174	\$653,866	\$779,155	\$125,289	19.16%
Rutland	\$1,642,835	\$2,476,462	\$2,890,301	\$413,839	16.71%
Sterling	\$1,176,580	\$1,710,017	\$2,017,855	\$307,838	18.00%
Total Operational	\$7,121,640	\$10,580,331	\$12,537,307	\$1,956,976	18.50%
<u>Transportation</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$1,344,611	\$1,573,421	\$1,884,700	\$311,279	19.78%
Paxton	\$308,000	\$351,775	\$406,878	\$55,103	15.66%
Princeton	\$185,957	\$219,308	\$260,656	\$41,348	18.85%
Rutland	\$702,131	\$830,621	\$966,913	\$136,292	16.41%
Sterling	\$502,783	\$573,536	\$675,047	\$101,511	17.70%
Total Transportation	\$3,043,482	\$3,548,661	\$4,194,194	\$645,533	18.19%
<u>Debt Service</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$1,089,053	\$1,060,321	\$1,043,605	(\$16,716)	-1.58%
Paxton	\$255,635	\$258,822	\$254,750	(\$4,072)	-1.57%
Princeton	\$180,527	\$177,139	\$174,357	(\$2,782)	-1.57%
Rutland	\$626,893	\$644,062	\$633,937	(\$10,125)	-1.57%
Sterling	\$418,603	\$410,712	\$404,245	(\$6,467)	-1.57%
Total Debt Service	\$2,570,711	\$2,551,056	\$2,510,894	(\$40,162)	-1.57%
<u>Total for Towns</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$22,892,166	\$24,767,733	\$26,188,811	\$1,421,078	5.74%
Paxton	\$5,791,409	\$5,853,444	\$5,998,794	\$145,350	2.48%
Princeton	\$4,328,867	\$4,476,661	\$4,670,356	\$193,695	4.33%
Rutland	\$9,762,840	\$10,764,363	\$11,507,875	\$743,512	6.91%
Sterling	\$10,179,011	\$10,677,028	\$11,242,419	\$565,391	5.30%
Total for Towns	\$52,954,293	\$56,539,229	\$59,608,255	\$3,069,026	5.43%
<u>State Aid</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Ch. 70 Aid	\$25,438,325	\$26,385,616	\$26,970,138	\$584,522	2.22%
Ch. 71 Transportation Aid	\$2,673,833	\$2,413,662	\$2,221,659	(\$192,003)	-7.95%
Ch. 70 Charter Aid	\$39,456	\$62,157	\$65,830	\$3,673	5.91%
Total State Aid	\$28,151,614	\$28,861,435	\$29,257,627	\$396,192	1.37%
<u>Local Revenue</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Medicaid	\$647,908	\$950,000	\$897,748	(\$52,252)	-5.50%
Interest	\$29,212	\$25,000	\$25,500	\$500	2.00%
Misc Revenue	\$195,775	\$350,000	\$439,250	\$89,250	25.50%
Excess & Deficiency	\$850,000	\$150,000	\$150,000	\$0	0.00%
Total Local Revenue	\$1,722,895	\$1,475,000	\$1,512,498	\$37,498	2.54%
Total Revenue	\$82,828,801	\$86,875,664	\$90,378,379	\$3,502,715	4.03%

**Wachusett Regional School District
FY 2018 Budget Information
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Attachment B – Expenditure Budget

<u>Appropriation Area</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Instruction	\$45,342,251	\$47,439,805	\$48,526,646	\$1,086,841	2.29%
Administration	\$1,947,818	\$2,029,390	\$1,958,628	(\$70,763)	-3.49%
Support	\$6,508,143	\$6,656,997	\$6,892,471	\$235,473	3.54%
Total Salaries & Stipends	\$53,798,213	\$56,126,193	\$57,377,745	\$1,251,552	2.23%
Health Insurance Active	\$7,116,360	\$7,928,519	\$8,641,218	\$712,699	8.99%
Health Insurance Retired	\$2,020,832	\$2,360,394	\$2,925,061	\$564,667	23.92%
Other Insurances & Benefits	\$1,253,463	\$1,401,526	\$1,494,739	\$93,214	6.65%
Retirement Benefit	\$1,359,653	\$1,425,736	\$1,709,701	\$283,965	19.92%
Total Benefits & Insurance	\$11,750,308	\$13,116,175	\$14,770,719	\$1,654,544	12.61%
Administration	\$238,073	\$217,023	\$220,415	\$3,392	1.56%
Contract Services	\$614,441	\$725,013	\$605,532	(\$119,481)	-16.48%
Technology	\$610,354	\$332,396	\$443,958	\$111,562	33.56%
Instructional	\$662,679	\$526,436	\$815,732	\$289,296	54.95%
Professional Development	\$208,421	\$137,248	\$145,665	\$8,417	6.13%
Network & Telephone	\$134,945	\$136,121	\$152,093	\$15,972	11.73%
Print Management	\$271,272	\$238,894	\$238,894	(\$0)	0.00%
Total Instructional Support	\$2,740,183	\$2,313,131	\$2,622,289	\$309,158	13.37%
Custodial Supplies & Services	\$246,015	\$190,622	\$170,165	(\$20,457)	-10.73%
Building Maintenance	\$743,879	\$688,148	\$567,939	(\$120,209)	-17.47%
Grounds Maintenance	\$324,216	\$434,870	\$449,666	\$14,796	3.40%
Utility Services	\$1,875,256	\$2,108,671	\$2,213,192	\$104,521	4.96%
Total Operation Maintenance	\$3,189,366	\$3,422,311	\$3,400,962	(\$21,349)	-0.62%
Athletics General Fund	\$187	\$759	\$0	(\$759)	0.00%
Health Services	\$47,600	\$33,578	\$36,489	\$2,911	8.67%
District wide Charges	\$29,587	\$11,551	\$8,612	(\$2,939)	-25.44%
Student Activity General Fund	\$5,157	\$4,514	\$4,514	\$0	0.00%
Total Pupil Services	\$82,531	\$50,402	\$49,615	(\$787)	-1.56%
Tuition To Public School	\$594,866	\$815,632	\$821,337	\$5,705	0.70%
Tuition To Private School	\$524,657	\$1,032,071	\$986,729	(\$45,342)	-4.39%
Tuition To Collaborative	\$345,427	\$260,145	\$269,362	\$9,218	3.54%
Total SPED Tuition	\$1,464,951	\$2,107,848	\$2,077,428	(\$30,420)	-1.44%
Financing & Fixed Charges	\$146,017	\$5	\$5	\$0	0.00%
Tuition-Out School Choice	\$662,132	\$661,615	\$664,438	\$2,823	0.43%
Tuition Out Charter School	\$481,174	\$399,553	\$465,039	\$65,486	16.39%
Tuition-Out Recovery School	\$24,208	\$23,391	\$23,391	\$0	0.00%
Total Other Oper. Costs	\$1,313,531	\$1,084,564	\$1,152,873	\$68,309	6.30%
Transportation - Regular Ed	\$3,133,106	\$3,435,390	\$3,748,425	\$313,035	9.11%
Transportation - Special Ed	\$2,505,704	\$2,668,594	\$2,667,429	(\$1,165)	-0.04%
Total Transportation	\$5,638,811	\$6,103,984	\$6,415,854	\$311,870	5.11%
Principal Payment	\$1,815,000	\$1,840,000	\$1,860,000	\$20,000	1.09%
Interest Payment	\$755,710	\$711,056	\$650,894	(\$60,162)	-8.46%
Total Debt Service	\$2,570,710	\$2,551,056	\$2,510,894	(\$40,162)	-1.57%
Total Expenditures	\$82,548,606	\$86,875,664	\$90,378,379	\$3,502,715	4.03%

**Wachusett Regional School District
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Attachment C – Line Item Expenditure Budget

Row	Object	Description	2016	2017	2018	2018	2018
2	1	Salaries & Stipends	Actual YTD	Rev. Budget	Amended Budget	% Diff +/- LY	% Diff
3							
4	12	Instruction					
5	501041	Educ Spec Salary-Reg Ed	\$296,854	\$398,066	\$398,067	\$0	0.00%
6	501042	Educ Spec Salary-Spec Ed	\$2,075,938	\$2,313,509	\$2,381,003	\$67,494	2.92%
7	501071	Teacher Salary-Reg Ed	\$28,390,769	\$30,331,228	\$31,090,948	\$759,721	2.50%
8	501072	Teacher Salary-Spec Ed	\$7,286,760	\$7,635,808	\$7,731,919	\$96,111	1.26%
9	501078	Teacher Salary	\$57,863	\$63,402	\$66,173	\$2,771	4.37%
10	501082	Sped Coordinator Salary	\$597,077	\$627,380	\$631,323	\$3,944	0.63%
11	501128	Nurse Salary	\$860,214	\$911,896	\$987,790	\$75,894	8.32%
12	502061	Aide Salary-Reg Ed	\$307,050	\$286,596	\$306,154	\$19,559	6.82%
13	502062	Aide Salary-Spec Ed	\$3,305,802	\$3,585,969	\$3,710,469	\$124,499	3.47%
14	502068	Aide Salary	\$103,951	\$111,111	\$113,829	\$2,718	2.45%
15	561201	Pro Dev Reg Ed-Regional Based	\$789,126	\$13,634	\$14,230	\$596	4.37%
16	562202	Pro Dev Sped-Regional Based	\$253,925	\$439	\$0	(\$439)	-100.00%
17	563081	LTS Reg Ed-Regional Based	\$49,830	\$73,550	\$71,030	(\$2,520)	-3.43%
18	563082	LTS Sped-Regional Based	\$5,040	\$1,500	\$3,000	\$1,500	100.00%
19	563658	Athletic Coach Stipend	\$301,578	\$323,844	\$323,844	\$0	0.00%
20	563668	Athletic Trainer Stipend	\$42,295	\$41,314	\$41,314	\$0	0.00%
21	563678	Athletic Misc Stipend	\$4,983	\$7,474	\$7,474	\$0	0.00%
22	573072	Sub Teacher-Sped	\$3,390	\$3,390	\$3,390	\$0	0.00%
23	573638	Stu Activity Stipend-Advisor	\$55,020	\$58,068	\$58,068	\$0	0.00%
24	573648	Stu Activity Stipend-Other	\$1,000	\$1,000	\$1,000	\$0	0.00%
25	583041	Substitute-Ed Specialist-Reg	\$23,632	\$22,138	\$19,924	(\$2,214)	-10.00%
26	583042	Substitute Ed Spec Salary-Sped	\$62,572	\$63,719	\$57,347	(\$6,372)	-10.00%
27	583061	Sub Aide-Reg Ed	\$13,121	\$17,706	\$15,935	(\$1,771)	-10.00%
28	583062	Sub Aide-Sped	\$58,750	\$81,814	\$73,632	(\$8,181)	-10.00%
29	583071	Sub Teacher-Reg Ed	\$336,722	\$383,070	\$344,763	(\$38,307)	-10.00%
30	583072	Sub Teacher-Sped	\$36,146	\$33,662	\$30,296	(\$3,366)	-10.00%
31	583128	Sub Nurse	\$22,845	\$49,278	\$43,724	(\$5,554)	-11.27%
32	Total	Instruction	\$45,342,251	\$47,439,805	\$48,526,646	\$1,086,841	2.29%
33		\$ Diff Prior Year +/-(-)		\$2,097,554	\$1,086,841		
34		% Diff Prior Year +/-(-)		4.63%	2.29%		
35							
36	14	Administration					
37	501018	Administrator Salary	\$612,592	\$706,728	\$635,965	(\$70,763)	-10.01%
38	501028	Principal Salary	\$1,335,226	\$1,322,662	\$1,322,663	\$0	0.00%
39	Total	Administration	\$1,947,818	\$2,029,390	\$1,958,628	(\$70,763)	-3.49%
40		\$ Diff Prior Year +/-(-)		\$81,572	(\$70,763)		
41		% Diff Prior Year +/-(-)		4.19%	-3.49%		
42							
43	16	Support					
44	501031	Admin Spec Salary-Maint	\$304,238	\$305,739	\$305,739	\$0	0.00%
45	501038	Admin Spec Salary	\$433,891	\$447,890	\$447,890	\$0	0.00%
46	501058	Tech Asc/Asst Salary	\$465,003	\$471,173	\$546,173	\$75,000	15.92%
47	501088	Asst Principal Salary	\$1,563,028	\$1,559,989	\$1,559,989	\$0	0.00%
48	502098	Custodian Salary	\$2,373,552	\$2,397,635	\$2,500,528	\$102,893	4.29%
49	502101	Clerical Salary-Reg Ed	\$83,840	\$86,356	\$92,401	\$6,045	7.00%
50	502108	Clerical Salary	\$1,042,694	\$1,149,177	\$1,226,115	\$76,939	6.70%
51	502618	Student Salary	\$0	\$1,696	\$1,696	\$0	0.00%
52	503078	Substitute/Other Stipend	\$40,288	\$38,945	\$41,282	\$2,337	6.00%
53	562808	Secretarial O/T-Regional Based	\$2,206	\$2,206	\$2,206	\$0	0.00%
54	563908	Sch Com Stipend-Regional Based	\$10,726	\$10,587	\$10,587	\$0	0.00%
55	572808	Prin-Secretarial Overtime	\$555	\$249	\$249	\$0	0.00%
56	573528	Custodial Overtime	\$16,976	\$26,849	\$25,506	(\$1,342)	-5.00%
57	573538	Building Check	\$16,786	\$17,050	\$16,197	(\$853)	-5.00%
58	573548	Custodial Summer	\$54,862	\$34,365	\$32,647	(\$1,718)	-5.00%
59	583098	Sub Custodian	\$73,330	\$79,876	\$75,882	(\$3,994)	-5.00%
60	583108	Substitute Clerical	\$26,171	\$27,216	\$7,382	(\$19,834)	-72.87%
61	Total	Support	\$6,508,143	\$6,656,997	\$6,892,471	\$235,473	3.54%
62		\$ Diff Prior Year +/-(-)		\$148,854	\$235,473		

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63		% Diff Prior Year +/-(-)		2.29%	3.54%		
64							
65	Total	Salaries & Stipends	\$53,798,213	\$56,126,952	\$57,377,745	\$1,250,793	2.23%
66		\$ Diff Prior Year +/-(-)		\$2,328,739	\$1,250,793		
67		% Diff Prior Year +/-(-)		4.33%	2.23%		
68							
69	2	Benefits & Insurance					
70							
71	21	Health Insurance Active					
72	568008	Health Ins-Employee	\$7,044,542	\$7,808,182	\$8,619,326	\$811,144	10.39%
73	568028	Contract Benefits	\$7,140	\$6,720	\$6,720	\$0	0.00%
74	568198	Insurance Buyout	\$64,678	\$113,618	\$15,172	(\$98,446)	-86.65%
75	Total	Health Insurance Active	\$7,116,360	\$7,928,519	\$8,641,218	\$712,699	8.99%
76		\$ Diff Prior Year +/-(-)		\$812,159	\$712,699		
77		% Diff Prior Year +/-(-)		11.41%	8.99%		
78							
79	23	Health Insurance Retired					
80	568018	Health Insurance-Retiree	\$1,847,220	\$2,038,220	\$2,634,752	\$596,532	29.27%
81	568038	Benefit Reimbursement	\$69,234	\$173,439	\$176,785	\$3,346	1.93%
82	568658	Health Insurance-Town	\$100,929	\$113,524	\$113,524	\$0	0.00%
83	Total	Health Insurance Retired	\$2,020,832	\$2,360,394	\$2,925,061	\$564,667	23.92%
84		\$ Diff Prior Year +/-(-)		\$339,562	\$564,667		
85		% Diff Prior Year +/-(-)		16.80%	23.92%		
86							
87	25	Other Insurances & Benefits					
88	568028	Contract Benefits	\$21,787	\$26,617	\$26,617	\$0	0.00%
89	568038	Benefit Reimburse	\$51,085	\$57,048	\$51,086	(\$5,962)	-10.45%
90	568058	Medicare	\$720,943	\$804,665	\$861,382	\$56,717	7.05%
91	568108	Life Insurance	\$15,781	\$16,172	\$16,172	\$0	0.00%
92	568128	Unemployment	\$3,449	\$73,444	\$42,458	(\$30,986)	-42.19%
93	568158	Worker's Comp	\$248,915	\$290,036	\$290,036	\$0	0.00%
94	568508	Gen Liability Insurance	\$194,952	\$206,988	\$206,988	\$0	0.00%
95	Total	Other Insurances & Benefits	\$1,253,463	\$1,401,526	\$1,494,739	\$93,214	6.65%
96		\$ Diff Prior Year +/-(-)		\$148,063	\$93,214		
97		% Diff Prior Year +/-(-)		11.81%	6.65%		
98							
99	27	Retirement Benefit					
100	568608	Worcester Regional Retirement System	\$1,359,653	\$1,425,736	\$1,709,701	\$283,965	19.92%
101	Total	Retirement Benefit	\$1,359,653	\$1,425,736	\$1,709,701	\$283,965	19.92%
102		\$ Diff Prior Year +/-(-)		\$66,083	\$283,965		
103		% Diff Prior Year +/-(-)		4.86%	19.92%		
104							
105	Total	Benefits & Insurance	\$11,750,308	\$13,116,175	\$14,770,719	\$1,654,544	12.61%
106		\$ Diff Prior Year +/-(-)		\$1,365,867	\$1,654,544		
107		% Diff Prior Year +/-(-)		11.62%	12.61%		
108							
109	3	Instructional Support					
110							
111	31	District School Administration					
112	564008	Sup & Exp Undist-Regional Base	\$66,742	\$62,292	\$56,063	(\$6,229)	-10.00%
113	564108	Staff Recruit-Regional Based	\$8,505	\$8,930	\$8,930	\$0	0.00%
114	564508	Equipmt & Furn Und-Regional Based	\$1,184	\$0	\$0	\$0	0.00%
115	564568	Tech Sup/Exp Und-Regional Base	\$3,467	\$4,880	\$4,880	\$0	0.00%
116	565908	Contracted Services-Nondiscret	\$100,864	\$95,184	\$95,184	(\$0)	0.00%
117	566008	Travel-Non Discretionary	\$36,834	\$34,563	\$33,283	(\$1,280)	-3.70%
118	566201	Membership/Dues-Admin	\$17,473	\$18,431	\$18,431	\$0	0.00%
119	566301	Conf/Reg/Con Svc-Admin	\$3,004	\$1,644	\$3,644	\$2,000	121.65%
120	Total	District School Administration	\$238,073	\$217,023	\$220,415	\$3,392	1.56%
121		\$ Diff Prior Year +/-(-)		(\$21,050)	\$3,392		
122		% Diff Prior Year +/-(-)		-8.84%	1.56%		
123							
124	32	Contract Services					
125	565918	Legal Cont Services	\$29,256	\$27,000	\$27,000	\$0	0.00%
126	566918	Legal Settlements	\$63,740	\$36,514	\$36,514	(\$0)	0.00%

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127	575918	SPED Legal Cont Services	\$24,133	\$39,056	\$35,000	(\$4,056)	-10.38%
128	585902	Contracted Services-Sped	\$497,313	\$627,515	\$507,017	(\$120,498)	-19.20%
129	Total	Contract Services	\$614,441	\$725,013	\$605,532	(\$119,481)	-16.48%
130		\$ Diff Prior Year +/-(-)		\$110,572	(\$119,481)		
131		% Diff Prior Year +/-(-)		18.00%	-16.48%		
132							
133	33	Technology Hardware Software					
134	564518	Tech Software Und-Regional Based	\$313,117	\$198,082	\$202,836	\$4,755	2.40%
135	564528	Tech Hardware Und-Regional Based	\$241,527	\$56,539	\$192,154	\$135,615	239.86%
136	564578	Tech Repair Und-Regional Based	\$813	\$813	\$812	(\$0)	-0.03%
137	565908	Contracted Services-Nondiscret	\$1,850	\$1,850	\$1,850	\$0	0.00%
138	584518	Technology Software-Schools	\$1,305	\$1,305	\$1,305	\$0	0.00%
139	584521	Technology Hardware-Schools	\$51,743	\$76,296	\$45,000	(\$31,296)	-41.02%
140	Total	Technology Hardware Software	\$610,354	\$332,396	\$443,958	\$111,562	33.56%
141		\$ Diff Prior Year +/-(-)		(\$277,958)	\$111,562		
142		% Diff Prior Year +/-(-)		-45.54%	33.56%		
143							
144	34	Instructional Matl & Svcs					
145	564001	Sup & Exp Reg Ed-Regional Base	\$930	\$258	\$258	\$0	0.00%
146	565908	Contracted Services-Nondiscret	\$1,004	\$249	\$249	\$0	0.00%
147	566001	Travel-Reg Ed Non-Discretionary	\$699	\$699	\$699	\$0	0.00%
148	566008	Travel-Non Discretionary	\$0	\$104	\$104	\$0	0.00%
149	566101	Testing & Assessment	\$4,320	\$2,295	\$2,295	\$0	0.00%
150	574001	Supplies & Expenses-Reg Ed	\$259,322	\$314,689	\$298,103	(\$16,586)	-5.27%
151	574002	Supplies & Expenses-Spec Ed	\$31,028	\$34,828	\$16,653	(\$18,175)	-52.19%
152	574004	Supplies & Expenses-Voc Ed	\$3,658	\$3,658	\$3,658	\$0	0.00%
153	574008	Supplies & Expenses-Undistributed	\$39,240	\$39,350	\$17,687	(\$21,663)	-55.05%
154	574058	Stu Activities/Graduation	\$30,035	\$29,780	\$29,780	\$0	0.00%
155	574508	Equipment & Furniture	\$0	\$14,700	\$0	(\$14,700)	-100.00%
156	574551	Equipment Repair-Reg Ed	\$12,341	\$2,438	\$3,780	\$1,341	55.02%
157	574558	Equipment Repair-Undist	\$1,445	\$1,445	\$0	(\$1,445)	-100.00%
158	574561	Technology Supplies & Expense	\$4,725	\$5,225	\$5,225	\$0	0.00%
159	575901	Contracted Services-Reg Ed	\$21,790	\$16,545	\$16,505	(\$41)	-0.24%
160	576001	Prin Travel-Reg Ed	\$3,329	\$3,871	\$3,871	\$0	0.00%
161	576002	Prin-Travel-Sped	\$14,770	\$12,214	\$12,214	\$0	0.00%
162	576008	Prin-Travel-Undist	\$1,501	\$1,474	\$1,474	\$0	0.00%
163	584001	Supplies & Expenses-Reg Ed	\$13,960	\$15,384	\$14,904	(\$480)	-3.12%
164	584501	Furn & Equip-Reg Ed	\$24,227	\$17,576	\$0	(\$17,576)	-100.00%
165	584502	Furn & Equip-Sped	\$390	\$189	\$0	(\$189)	-100.00%
166	584508	Furn & Equip-Undist	\$636	\$731	\$0	(\$731)	-100.00%
167	584801	Textbooks-Reg Ed	\$170,381	\$163,733	\$367,708	\$203,975	124.58%
168	584802	Textbooks-Sped	\$1,016	\$1,081	\$1,081	\$0	0.00%
169	584804	Textbooks-Voc	\$248	\$665	\$665	\$0	0.00%
170	584851	Library-Periodicals & Publications	\$1,416	\$1,533	\$1,533	\$0	0.00%
171	584862	Testing Material-Sped	\$3,120	\$2,667	\$2,667	\$0	0.00%
172	584871	Library-Education Materials	\$17,147	\$14,620	\$14,620	\$0	0.00%
173	Total	Instructional Matl & Srvs	\$662,679	\$526,436	\$815,732	\$289,296	54.95%
174		\$ Diff Prior Year +/-(-)		(\$136,243)	\$289,296		
175		% Diff Prior Year +/-(-)		-20.56%	54.95%		
176							
177	35	Professional Development					
178	564001	Sup & Exp Reg Ed-Regional Base	\$31,292	\$19,994	\$21,571	\$1,577	7.89%
179	566001	Travel-Reg Ed Non-Discretionary	\$824	\$824	\$824	\$0	0.00%
180	576201	Membership/Dues	\$10,924	\$8,128	\$9,044	\$916	11.27%
181	576301	Conference/Register	\$165,381	\$116,135	\$114,226	(\$1,908)	-1.64%
182	566101	Testing & Assessment	\$0	\$2,603	\$0	(\$2,603)	-100.00%
183	Total	Professional Development	\$208,421	\$137,248	\$145,665	\$8,417	6.13%
184		\$ Diff Prior Year +/-(-)		(\$71,173)	\$8,417		
185		% Diff Prior Year +/-(-)		-34.15%	6.13%		
186							
187	36	Network & Telephone					
188	564158	Telephone Und-Regional Based	\$8,075	\$7,937	\$7,269	(\$668)	-8.42%
189	564168	Net & Tele Und-Regional Based	\$99,325	\$99,094	\$115,066	\$15,972	16.12%
190	574158	Telephone Schools	\$27,545	\$32,972	\$29,758	(\$3,214)	-9.75%

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191	Total	Network & Telephone	\$134,945	\$136,121	\$152,093	\$15,972	11.73%
192		\$ Diff Prior Year +/(-)		\$1,176	\$15,972		
193		% Diff Prior Year +/(-)		0.87%	11.73%		
194							
195	37	Print Management					
196	564538	Copier Leases Undist Reg Based	\$139,727	\$161,993	\$156,374	(\$5,619)	-3.47%
197	574538	Copier Supplies Undist Reg Based	\$131,277	\$107,010	\$82,253	(\$24,757)	-23.14%
198	574548	Outside Printing	\$267	\$267	\$267	\$0	0.00%
199	Total	Print Management	\$271,272	\$238,894	\$238,894	(\$0)	0.00%
200		\$ Diff Prior Year +/(-)		(\$32,378)	(\$0)		
201		% Diff Prior Year +/(-)		-11.94%	0.00%		
202							
203	Total	Instructional Support	\$2,740,184	\$2,313,131	\$2,622,289	\$309,158	13.37%
204		\$ Diff Prior Year +/(-)		(\$427,053)	\$309,158		
205		% Diff Prior Year +/(-)		-15.58%	13.37%		
206							
207	4	Operations & Maintenance					
208							
209	41	Custodial Supplies & Services					
210	565908	Custodial Services-Nondiscret	\$4,941	\$4,207	\$4,207	\$0	0.00%
211	575008	Custodial Supply & Material	\$215,592	\$178,700	\$158,105	(\$20,595)	-11.52%
212	575558	Custodial Equipment Repair	\$7,421	\$4,153	\$4,153	\$0	0.00%
213	585508	Custodial Equipment	\$18,062	\$3,700	\$3,700	\$0	0.00%
214	Total	Custodial Supplies & Ser	\$246,015	\$190,622	\$170,165	(\$20,457)	-10.73%
215		\$ Diff Prior Year +/(-)		(\$55,393)	(\$20,457)		
216		% Diff Prior Year +/(-)		-22.52%	-10.73%		
217							
218	42	Building Maintenance					
219	565428	Maintenance Services	\$600	\$660	\$660	\$0	0.00%
220	575558	Maintenance Equipment Repair	\$562	\$644	\$644	\$0	0.00%
221	575578	Vehicle Repair	\$1,410	\$2,685	\$10,185	\$7,500	279.38%
222	585208	Maintenance Contracts	\$741,307	\$638,433	\$339,025	(\$299,408)	-46.90%
223	585318	Maintenance Repair	\$0	\$45,726	\$217,425	\$171,699	375.49%
224	Total	Building Maintenance	\$743,879	\$688,148	\$567,939	(\$120,209)	-17.47%
225		\$ Diff Prior Year +/(-)		(\$55,731)	(\$120,209)		
226		% Diff Prior Year +/(-)		-7.49%	-17.47%		
227							
228	43	Grounds Maintenance					
229	565808	Grounds Maintenance	\$269,341	\$396,184	\$370,302	(\$25,882)	-6.53%
230	575528	Grounds Supply & Material	\$15,902	\$16,372	\$31,168	\$14,795	90.37%
231	575558	Grounds Equipment Repair	\$21,487	\$20,029	\$19,511	(\$518)	-2.59%
232	585508	Grounds Equipment	\$17,485	\$32,381	\$1,397	(\$30,984)	-95.68%
233	585908	Grounds Contracted Services	\$0	\$27,288	\$27,288	\$0	0.00%
234	Total	Grounds Maintenance	\$324,216	\$434,870	\$449,666	\$14,796	3.40%
235		\$ Diff Prior Year +/(-)		\$110,654	\$14,796		
236		% Diff Prior Year +/(-)		34.13%	3.40%		
237							
238	44	Utility Services					
239	565108	Heating Oil Und-Regional Based	\$539,495	\$696,107	\$724,715	\$28,609	4.11%
240	565118	Heating Gas Und-Regional Based	\$149,040	\$224,117	\$299,832	\$75,716	33.78%
241	565128	Electricity Und-Regional Based	\$957,242	\$942,795	\$939,006	(\$3,789)	-0.40%
242	565138	Water/Sewer Und-Regional Based	\$176,871	\$188,258	\$187,766	(\$492)	-0.26%
243	565148	Heat Fuel Und-Regional Base	\$471	\$0	\$0	\$0	0.00%
244	585158	Trash Und-Regional Based	\$52,136	\$69,601	\$61,873	(\$7,728)	-11.10%
245	Total	Utility Services	\$1,875,256	\$2,108,671	\$2,213,192	\$104,521	4.96%
246		\$ Diff Prior Year +/(-)		\$233,415	\$104,521		
247		% Diff Prior Year +/(-)		12.45%	4.96%		
248							
249	Total	Operations & Maintenance	\$3,189,366	\$3,422,312	\$3,400,962	(\$21,350)	-0.62%
250		\$ Diff Prior Year +/(-)		\$232,946	(\$21,350)		
251		% Diff Prior Year +/(-)		7.30%	-0.62%		
252							
253	5	Pupil Services					
254							

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255	51	Athletics General Fund					
256	584008	Athletics Supplies & Expenses	\$187	\$759	\$0	(\$759)	-100.00%
257	Total	Athletics General Fund	\$187	\$759	\$0	(\$759)	-100.00%
258		\$ Diff Prior Year +/(-)		\$572	(\$759)		
259		% Diff Prior Year +/(-)		306.09%	-100.00%		
260							
261	52	Health Office					
262	574008	Health Supplies & Expenses	\$32,968	\$15,842	\$11,643	(\$4,200)	-26.51%
263	574558	Health Equipment Repair	\$277	\$298	\$0	(\$298)	-100.00%
264	585908	Health Contracted Services	\$14,355	\$17,757	\$24,847	\$7,090	39.93%
265	Total	Health Office	\$47,600	\$33,578	\$36,489	\$2,911	8.67%
266		\$ Diff Prior Year +/(-)		(\$14,022)	\$2,911		
267		% Diff Prior Year +/(-)		-29.46%	8.67%		
268							
269	53	Districtwide Charges					
270	565908	Contracted Services-Nondiscret	\$20,975	\$2,722		(\$2,722)	-100.00%
271	568208	Student Insurance	\$8,612	\$8,612	\$8,612	\$0	0.00%
272	Total	Districtwide Charges	\$29,587	\$11,551	\$8,612	(\$2,939)	-25.44%
273		\$ Diff Prior Year +/(-)		(\$18,036)	(\$2,939)		
274		% Diff Prior Year +/(-)		-60.96%	-25.44%		
275							
276	54	Student Activity General Fund					
277	574008	Student Activity Supplies & Expenses	\$5,157	\$4,514	\$4,514	\$0	0.00%
278	Total	Student Activity General	\$5,157	\$4,514	\$4,514	\$0	0.00%
279		\$ Diff Prior Year +/(-)		(\$643)	\$0		
280		% Diff Prior Year +/(-)		-12.47%	0.00%		
281							
282	Total	Pupil Services	\$82,531	\$50,402	\$49,615	(\$787)	-1.56%
283		\$ Diff Prior Year +/(-)		(\$32,129)	(\$787)		
284		% Diff Prior Year +/(-)		-38.93%	-1.56%		
285							
286	6	Special Ed Tuitions					
287							
288	61	Tuition To Public Schools					
289	569702	Tuition-Public	\$550,466	\$779,022	\$783,430	\$4,408	0.57%
290	569712	Summer Tuition-Public	\$44,400	\$36,610	\$37,907	\$1,297	3.54%
291	Total	Tuition To Public School	\$594,866	\$815,632	\$821,337	\$5,705	0.70%
292		\$ Diff Prior Year +/(-)		\$220,766	\$5,705		
293		% Diff Prior Year +/(-)		37.11%	0.70%		
294							
295	62	Tuition To Private Schools					
296	569722	Tuition-Private	\$503,094	\$1,017,811	\$971,963	(\$45,847)	-4.50%
297	569732	Summer Tuition-Private	\$21,563	\$14,260	\$14,766	\$505	3.54%
298	Total	Tuition To Private School	\$524,657	\$1,032,071	\$986,729	(\$45,342)	-4.39%
299		\$ Diff Prior Year +/(-)		\$507,414	(\$45,342)		
300		% Diff Prior Year +/(-)		96.71%	-4.39%		
301							
302	63	Tuition To Collaboratives					
303	569772	Tuition-Collaborative	\$345,427	\$260,145	\$269,362	\$9,218	3.54%
304	Total	Tuition To Collaborative	\$345,427	\$260,145	\$269,362	\$9,218	3.54%
305		\$ Diff Prior Year +/(-)		(\$85,283)	\$9,218		
306		% Diff Prior Year +/(-)		-24.69%	3.54%		
307							
308	Total	Special Ed Tuitions	\$1,464,951	\$2,107,848	\$2,077,428	(\$30,420)	-1.44%
309		\$ Diff Prior Year +/(-)		\$642,897	(\$30,420)		
310		% Diff Prior Year +/(-)		43.89%	-1.44%		
311							
312	7	Other Operating Costs					
313							
314	71	Financing & Fixed Charges					
315	567268	Building Rentals	\$5	\$5	\$5	\$0	0.00%
316	567827	Ran Expenses	\$146,012	\$0	\$0	\$0	0.00%
317	Total	Financing & Fixed Charge	\$146,017	\$5	\$5	\$0	0.00%
318		\$ Diff Prior Year +/(-)		(\$146,012)	\$0		

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319		% Diff Prior Year +/-(-)		-100.00%	0.00%		
320							
321	72	Tuition Out School Choice					
322	569751	Tuition-Sch Choice	\$662,132	\$661,615	\$664,438	\$2,823	0.43%
323	Total	Tuition Out School Choice	\$662,132	\$661,615	\$664,438	\$2,823	0.43%
324		\$ Diff Prior Year +/-(-)		(\$517)	\$2,823		
325		% Diff Prior Year +/-(-)		-0.08%	0.43%		
326							
327	73	Tuition Out Charter School					
328	569761	Tuition-Charter Reimb	\$481,174	\$399,553	\$465,039	\$65,486	16.39%
329	Total	Tuition Out Charter School	\$481,174	\$399,553	\$465,039	\$65,486	16.39%
330		\$ Diff Prior Year +/-(-)		(\$81,621)	\$65,486		
331		% Diff Prior Year +/-(-)		-16.96%	16.39%		
332							
333	74	Tuition Out Recovery H.S.					
334	569751	Tuition-Out Recovery School	\$24,208	\$23,391	\$23,391	\$0	0.00%
335	Total	Tuition Out Recovery H.S	\$24,208	\$23,391	\$23,391	\$0	0.00%
336		\$ Diff Prior Year +/-(-)		(\$817)	\$0		
337		% Diff Prior Year +/-(-)		-3.37%	0.00%		
338							
339	Total	Other Operating Costs	\$1,313,531	\$1,084,564	\$1,152,873	\$68,309	6.30%
340		\$ Diff Prior Year +/-(-)		(\$228,967)	\$68,309		
341		% Diff Prior Year +/-(-)		-17.43%	6.30%		
342							
343	8	Transportation					
344							
345	81	Transportation Regular Ed					
346	569601	Transportation Regular Ed	\$3,133,106	\$3,435,390	\$3,748,425	\$313,035	9.11%
347	Total	Transportation Regular Ed	\$3,133,106	\$3,435,390	\$3,748,425	\$313,035	9.11%
348		\$ Diff Prior Year +/-(-)		\$302,284	\$313,035		
349		% Diff Prior Year +/-(-)		9.65%	9.11%		
350							
351	82	Transportation Special Ed					
352	569632	Transport-Sped	\$1,803,389	\$1,974,544	\$1,999,769	\$25,225	1.28%
353	569642	Transport-Vans	\$702,315	\$696,790	\$667,660	(\$29,131)	-4.18%
354	Total	Transportation Special Ed	\$2,505,704	\$2,668,594	\$2,667,429	(\$1,165)	-0.04%
355		\$ Diff Prior Year +/-(-)		\$162,890	(\$1,165)		
356		% Diff Prior Year +/-(-)		6.50%	-0.04%		
357							
358	Total	Transportation	\$5,638,811	\$6,103,984	\$6,415,854	\$311,870	5.11%
359		\$ Diff Prior Year +/-(-)		\$465,173	\$311,870		
360		% Diff Prior Year +/-(-)		8.25%	5.11%		
361							
362	9	Debt Service					
363							
364	91	Debt Service Principal					
365	567826	Principal Payment	\$1,815,000	\$1,840,000	\$1,860,000	\$20,000	1.09%
366	Total	Debt Service Principal	\$1,815,000	\$1,840,000	\$1,860,000	\$20,000	1.09%
367		\$ Diff Prior Year +/-(-)		\$25,000	\$20,000		
368		% Diff Prior Year +/-(-)		1.38%	1.09%		
369							
370	92	Debt Service Interest					
371	567827	Debt Service Interest	\$755,710	\$711,056	\$650,894	(\$60,162)	-8.46%
372	Total	Debt Service Interest	\$755,710	\$711,056	\$650,894	(\$60,162)	-8.46%
373		\$ Diff Prior Year +/-(-)		(\$44,654)	(\$60,162)		
374		% Diff Prior Year +/-(-)		-5.91%	-8.46%		
375							
376	Total	Debt Service	\$2,570,711	\$2,551,056	\$2,510,894	(\$40,162)	-1.57%
377		\$ Diff Prior Year +/-(-)		(\$19,655)	(\$40,162)		
378		% Diff Prior Year +/-(-)		-0.76%	-1.57%		
379							
380	Total	General Fund	\$82,548,606	\$86,875,664	\$90,378,379	\$3,502,715	4.03%
381		\$ Diff Prior Year +/-(-)		\$4,327,058	\$3,502,715		
382		% Diff Prior Year +/-(-)		5.24%	4.03%		

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Attachment D – Technology Budget Plan

FY17 Improvements	
Item	Comments
WRHS WiFi Project	100% Coverage of academic areas to support 1:1 initiative
WRHS Chromebook Pilot	Purchase 5 carts to pilot classroom use in preparation of 1:1 rollout in FY18
WRHS Teacher Training	Advanced Google training for lead teachers Beginning/intermediate Google training for all staff
Desktop PC Upgrades	All Windows XP computers replaced district-wide
Monitor Upgrades	All CRT monitors replaced with LCD monitors district-wide
WRHS Staff Laptop Upgrade (Phase 1)	Replaced oldest MacBooks models as part of ongoing replacement plan
WRHS Mac Upgrades	Replaced oldest models, developed ongoing replacement plan
Server Replacement (Phase 1)	All primary district datacenter servers replaced

FY18 Anticipated New Purchases		
Item	Projected Cost	Comments
1st year of HS 1:1 program	\$58,000	WRHS 1:1 Chromebooks (Grade 9)
Student Devices (Phase 1)	\$70,000	Purchase Chromebook carts for grades 3-8 across the district for MCAS Testing
WRHS Staff Laptop Upgrade (Phase 2)	\$60,000	Replace oldest MacBooks models as part of ongoing replacement plan
Staff Chromebooks (Phase 1)	\$8,000	Provide MS staff with Chromebook
Teacher Training (Phase 1)	[\$20,000]	PD for lead teachers in tech integration for Middle and High School staff [Title II grant]
Datacenter Server Lease	\$34,667	Year 2 of 3
Server Replacement (Phase 2)	\$10,000	Replace 5 school-based servers
Total Projected Cost	\$240,667	

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Attachment D – Technology Budget Plan (continued)

FY19 Anticipated New Purchases	
Item	Comments
2nd year of HS 1:1 program	Devices provided to grade 9 (9-10 1:1)
Staff Chromebooks (Phase 2)	Gr. K-5 Teacher Chromebooks
Student Devices (Phase 2)	15 Chromebook carts for middle school students across the district
Teacher Training (Phase 2)	PD for lead teachers in high school, middle, and elementary grades

FY20 & FY21 Items for Consideration	
Item	Comments
1:1 Expansion into Middle Schools	Examine lease-to-own vs. district-owned
WiFi in Elementary Schools	Implementation timeline to be determined
Devices in Gr. K-5	Provide devices appropriate to meet student learning needs
Applications and Software	Products to support and enhance learning
Staffing	Instructional support to meet staff needs
Ongoing Teaching Training	PD for teachers in using technology to support and enhance student learning

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Attachment E – Textbook Budget Plan

FY17 Textbook Purchases	
Item	Comments
Eureka Math	Online subscription and consumables
MS Science (Phase 1)	Update to Science program at Mountview
MS Social Studies (Phase 1)	Updates to Social Studies program at Mountview
High School Enrollment Increase	Purchase additional copies of textbooks as a result of enrollment increases

FY18 Initiatives	
Item	Comments
Early Literacy Program (ELA Phase 1)	K-2 Literacy; includes cost of PD
Eureka Math (Elementary)	Online subscription, consumables, and math content training
Geometry (Math Phase 1)	New HS Geometry program
Science (Phase 2)	K-5 Program materials Review MS Science Programs

FY19 Initiatives	
Item	Comments
ELA Program (ELA Phase 2)	3-5 ELA; includes cost for PD
Eureka Math (Elementary)	Online subscription, consumables, and math content training
Algebra II (Math Phase 2)	New HS Algebra II Program
Social Studies (Phase 2)	Review MS Programs
Science (Phase 3)	K-5 Program materials Adopt MS Science Programs
World Languages (Phase 1)	Spanish 1 and 2

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Attachment E – Textbook Budget Plan (continued)

FY20 Initiatives	
Item	Comments
K-2 Writing (ELA Phase 3)	K-2 writing materials and PD for staff
Eureka Math (Elementary)	Online subscription and consumables
Math (Phase 3)	New HS Precalculus program Math program review for 6-8
Social Studies (Phase 2)	Adopt 6-8 History/Social Studies program
Science (Phase 4)	HS Biology
World Languages (Phase 2)	Spanish 3 and 4

FY21 Initiatives	
Item	Comments
3-5 Writing (ELA Phase 4)	3-5 writing materials and PD for staff
Eureka Math (Elementary)	Online subscription and consumables
Math (Phase 4)	Adopt 6-8 math program
Social Studies (Phase 3)	HS History/Social Studies
Science (Phase 5)	HS Chemistry
Other Programs	Graphics Arts, Marketing, Law, Auto

FY22 Initiatives	
Item	Comments
Eureka Math (Elementary)	Online subscription and consumables
Math (Phase 5)	HS Algebra 1 and Accounting
Social Studies (Phase 4)	HS History/Social Studies
Science (Phase 6)	HS Physics, Anatomy & Physiology, Environmental Science
World Languages (Phase 3)	French

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Attachment F – Maintenance Plan

The following is a listing of projects completed in FY17 and/or will be completed over the summer and into FY18. This listing does not include routine annual maintenance projects such as re-coating gym floors, cleaning and waxing floors, cleaning boilers, inspecting and testing emergency generators, pumping grease traps and septic tanks, tight tank pumping, inspection of fire systems, sprinkler systems, fire extinguishers, elevator and chair lift inspections, inspection and repair of Project Adventure systems, repainting, repairing leaky sinks, electrical issues and addressing emergency repaired.

COMPLETED IN FY17

Glenwood Elementary School (Rutland)

- Repaired exit doors - concrete pads had lifted due to drainage and inhibited full door opening
- Playground gates replaced - gate was damaged from snow removal - two gates and lock
- Installed permanent fencing rear entrance to provided safe walking zone from ice sliding off roof
- Replaced Multiple Faucets - deteriorated to the point that repaired was no longer an option
- Provided safe level of engineered mulch to playground areas

Naquag Elementary School (Rutland)

- Replaced 16 gym/auditorium 400 watt MH with LED's - energy saving - eligible for rebates
- Replaced 4 common area 400 watt MH with LED's - energy saving - eligible for rebates
- Replaced 15 faucets with metered type - energy conservation/savings
- Provided safe level of engineered mulch to playground areas

Central Tree Middle School (Rutland)

- Upgraded and replaced all sprinkler heads through the entire school
- Repaired roof leaks - ongoing result of ice trapped on roof creating leaks around ladders, drains, rooftop units
- Replaced gym and cafeteria 400watt MH with LED's - energy saving - eligible for rebates
- Constructed room in library to accommodate special education program
- Replaced parts/sections of whole school water heater
- Installed AC units in two special education rooms
- Replaced electric heater in emergency generator room – old beyond repair
- Multiple faucets deteriorated to the point repaired is not the best option

Paxton Center School (Paxton)

- Replaced 16 gym MH with LED's - energy saving - no rebates available
- Replaced 6 common area MH with LED's - energy saving - no rebates available
- Repaired damage sidewalk and landscaping leading from front to rear of school
- Inspect/Repaired all gym mechanicals - baskets, drop curtains etc.
- Cleaned and replaced filtration/vapor system for science labs – aged out
- Replaced Veederroot system and tank sensors

Houghton Elementary School (Sterling)

- Upgraded and replaced all sprinkler heads through the entire school
- Replaced 25 faucets with metered type - energy conservation/savings
- Installed AC in four (4) special education classrooms
- Replaced heating coil in office ceiling
- Inspected/repared all gym mechanicals - baskets, drop curtains etc.
- Provided safe level of engineered mulch to playground areas

Chocksett Middle School (Sterling)

- Upgrade and replaced all sprinkler heads through the entire school
- Replaced 25 faucets with metered type - energy conservation/saving
- Repaired mechanical shades in gym
- Repaired chiller for auditorium air
- Installed ac in two (2) special education classrooms
- Constructed special learning areas within two special education classrooms
- Replaced ac unit that services 50% of library
- Inspect/repared all gym mechanicals - baskets, drop curtains etc.
- Replaced two non-functioning bubblers with combination bubbler and water station type
- Clean and replaced filtration/vapor system for science labs – aged out

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Attachment F – Maintenance Plan (continued)

Thomas Prince School (Princeton)

- Replaced 24 faucets with metered type - energy conservation/savings
- Replaced asbestos tiles in cafe and corridors (town financed project)
- Began repairing/replacing exit door hardware/crash bars
- Replaced security system controller for additional sensor locations & add additional sensors
- Installed shades in café – need darkening ability for presentations and overall comfort
- Started reconfiguring key system to allow for a single master key – currently three keys are necessary
- Provided safe level of engineered mulch to playground areas

Dawson Elementary School (Holden)

- Repaired a number of roof leaks from winter ice damage - ice slides from upper roof to lower
- Replaced generator wiring - damaged due to mice coatings
- Replaced boiler room three way valve actuator motor
- Replaced gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates
- Inspected/Repaired all gym mechanicals - baskets, drop curtains etc.
- Reconfigure Computer Room off Library for Special Ed Classroom – heat main issue
- Reconfigure Storage Room for special Ed use – Installed rugs, electrical, internet, add window to solid door
- Provided safe level of engineered mulch to playground areas

Davis Hill Elementary (Holden)

- Added drainage to rear of building and along side by the playground
- Substantially Repaired existing doorways - security issue
- Inspected/Repaired all gym mechanicals - baskets, drop curtains etc.
- Replaced 16 gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates
- Provided safe level of engineered mulch to playground areas
- Replaced 26 faucets with metered type - energy conservation/saving

Mayo Elementary (Holden)

- Upgraded and replaced all sprinkler heads through the entire school
- Replaced 16 gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates
- Replaced most of the miscellaneous aging/worn playground equipment
- Inspected/repared all gym mechanicals - baskets, drop curtains etc.
- Provided safe level of engineered mulch to playground areas

Early Childhood Center (ECC) and Central Office (Jefferson)

- Began replacing fascia/trim with coil stock - installed metal trim
- Replaced 4 boiler sections ECC - section has a crack needs to be replaced before heating season
- Filled and regarded dirt lot - on going due to poor drainage
- Repaired "Jefferson School" letters - relocated on face of building to avoid overhang roof damage
- Provided safe level of engineered mulch to playground areas

Wachusett Regional High School (located in Holden)

- Constructed a retaining wall adjacent to tennis courts to prevent wash-out
- Constructed fuel station for school maintenance vehicles – safety issue
- Replaced 104 gym 400watt MH with led's - energy saving - eligible for rebates
- Installed 20 led light fixtures in multi purpose rooms
- Replaced underground cables holding project adventure equipment
- Re-keyed all exterior door locks - years of key swapping allows for unsure security
- Completed electrical and HVAC work in combined computer/science classroom
- Installed gas heating units and insulation in vehicle garage
- Replaced leaking back flow valve system to include shut off valves
- Clean and replaced filtration/vapor system for science labs – aged out
- Need additional computer work stations – requires additional electrical sources

Attachment F – Maintenance Plan (continued)

TARGETED TO BE COMPLETED IN FY18

- Most schools - additional swing mats to be installed - prevents fall mulch from being shed under swings

Glenwood Elementary School (Rutland)

- Repair entrance roof - water leaks into office wall and library – repair sheetrock
- Decorative foundation repair - brick work deteriorating from water shedding down building
- Inspect/repair all gym mechanicals - baskets, drop curtains etc. (annual re-inspection)

Naquag Elementary School (Rutland)

- Gym floor - total refinish - sand down to original floor - too many re-coats - poor adhesion - slippery – safety
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates
- Inspect/repair all gym mechanicals - baskets, drop curtains etc. (annual re-inspection)

Central Tree Middle School (Rutland)

- Replace boiler room pumps with variable speed type - energy saving - eligible for rebates
- Inspect/repair all gym mechanicals - baskets, drop curtains etc. (annual re-inspection)

Paxton Center School (Paxton)

- Replace aged out blinds in café
- Repair damage masonry work entrance ceiling – adjust secure closures on front doors
- Inspect/repair all gym mechanicals - baskets, drop curtains etc. (annual re-inspection)

Houghton/Chocksett Schools (Sterling)

- Replace and or repair 6 water fountains/bubblers
- Inspect/repair all gym mechanicals - baskets, drop curtains etc. (annual re-inspection)
- Gym repair Chocksett divider screen
- Install WiFi alarm system in kitchen freezer and walk-in refrigerator

Thomas Prince School (Princeton)

- Replace aging non asbestos tiles in classrooms and corridors
- Repair/replace exit door hardware/crash bars
- Reconfigure Key System to allow for a single master key – currently three keys are necessary
- Repair/replace cafe water fountain

Dawson Elementary School (Holden)

- Replace vestibule heating coil - damaged due to cold weather freeze
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates
- Install additional gutters and downspouts roof area adjacent to playground – water off roof undermining playground

Davis Hill Elementary (Holden)

- Repair existing doorways - substandard hardware premature wearing - security issue
- Clogged drain boiler room - needs to be hammered up for repair
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates
- Veederoot System Sensors require total replacement

Mayo Elementary (Holden)

- Replace boiler room pumps with variable speed type - energy saving - eligible for rebates
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates

Early Childhood Center (ECC) and Central Office (Jefferson)

- Replace stained ceiling tiles ECC - result of prior roof leaks - new roof is holding with no leaks
- Replace fascia/trim with coil stock - avoid scraping and painting - install metal trim
- Finish out Treasurer's workspace in Business Office

Wachusett Regional High School (located in Holden)

- Replace turf fields lighting bulbs - 5% not working
- Install 20 LED light fixtures in Multi Purpose Rooms
- Replace 20 Lighting Can Fixtures with LED's in Media Center

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End of Document

