



FY 2019 Budget Information

**APPROVED BUDGET
3/12/2018**

Wachusett Regional School District
FY 2019 Budget Information
Approved Budget 3/12/18

Wachusett Regional School Committee

<u>Member</u>	<u>Town Representing</u>	<u>Years of Service</u>
Kenneth Mills, Chair	Holden	2012 to present
Christina Smith, Vice Chair	Holden	2013 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
Robert Imber	Princeton	2006 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
Amy Michalowski	Holden	2017 to present
Benjamin Michel	Paxton	2017 to present
Jon Edward Novak	Rutland	2015 to present
Michael Rivers	Sterling	2016 to present
Asima Silva	Holden	2015 to present
Robin Van Liew	Holden	2017 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

Wachusett Regional School District
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Jefferson, MA 01522
508-829-1670
www.wrsd.net

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Superintendent's Message

We have had an eventful 2017-2018 school year thus far. Over the past several months, the District has continued to make progress toward the goals of the Wachusett Regional School District (WRSD) Strategic Plan. Our school district remains one of the strongest in Central Massachusetts and we continue to create educational programming for our students that will prepare them for their future endeavors. For FY19, we are requesting a budget of \$94,209,452 which is an increase of \$3,831,072 or 4.24% from FY18.

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 the District levels. Goals that have been set by administrators and teachers will have common themes connected to the five learning domains, enabling our five-town district to pursue common educational outcomes. We have focused on many areas including technology, improved instructional support, social emotional learning, and more.

In early November, District and Member Town officials held the annual Budget Roundtable meeting, which is an opportunity to discuss budget issues associated with the upcoming fiscal year. As in year's past, the meeting was well attended by town representatives as well as officials from the state. An important area of focus during the discussion was the recent report completed by the State Auditor's Office concerning the funding issues facing regional school districts throughout Massachusetts. Our district was one of those highlighted in that report. Working together as a unified community, our five towns and the District have made a commitment to advocate for 100% reimbursement for regional transportation by lobbying our representatives to support our request. Grassroots organizations and our teachers union have been vocal in their support of more state funding for all regional school districts. Insufficient funding at the state level remains a significant cause of the budget woes we have faced and continues to be an area of concern for both local and state officials. As state funding continues to decline, we are even more dependent upon our local tax base to support our educational endeavors. The District will continue to work with all stakeholders to advocate for the recommendations made not only by the State Auditor but also the Chapter 70 Foundation Budget Review Commission. We ask all members of the Wachusett community to join in these efforts to ease the financial burden placed on both schools and towns.

Last year, the five towns that comprise the District funded a budget that allowed us to increase support for our students. We look forward to continuing the progress made this past year as we create a budget that further supports our Strategic Plan.

The current budget request for FY19 is aligned with 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, new positions, increases in out-of-District tuitions, increased funding for technology and instructional support, and increased utility costs.

Included with this document is a summary of projections for FY19 Foundation Budget (Attachment A), FY19 Revenue Assessments (Attachment B), FY19 Expenditure Appropriations (Attachment C), FY19 Expenditure Detail (Attachment D), FY19 Technology Budget (Attachment E), FY19 Textbook Budget (Attachment F), and FY19 Maintenance Projects (Attachment G).

We appreciate the continued support of our students and schools by the Wachusett communities.

Sincerely,

Darryll McCall, Ed.D.
Superintendent



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Strategic Plan



1. Leadership, Governance, and Communication

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

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

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

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

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

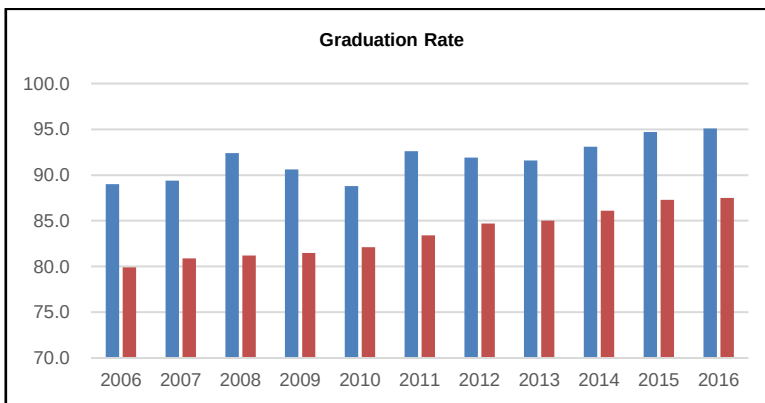
Strategic Objective 5B - Engage families and the community in a partnership to increase the district's capacity to address students' social and emotional health needs.

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District Successes

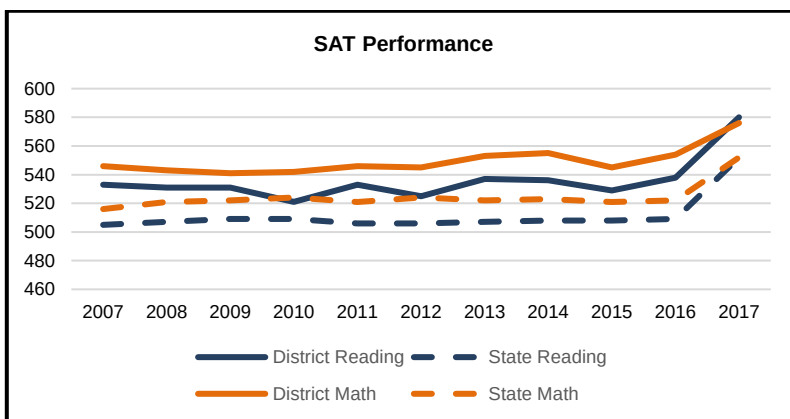
Graduation Rates

The District graduation rate has consistently been above the state average and continues to increase each year. ¹



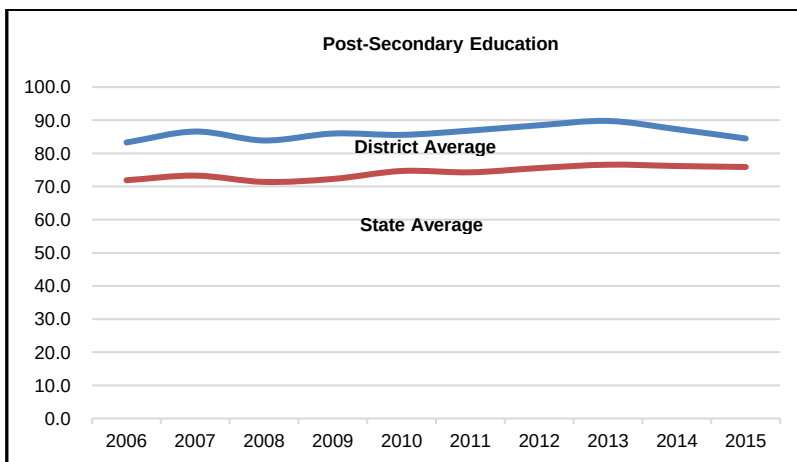
SAT Performance

Historically District students have consistently performed above the state average on SAT scores.



Post-Secondary Education

The District has a higher percentage than the state average of students who enroll in post-secondary education.



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 2018 DOR/DLS "At A Glance" reports.²

	<u>Holden</u>	<u>Paxton</u>	<u>Princeton</u>	<u>Rutland</u>	<u>Sterling</u>
Population	18,645	4,884	3,470	8,527	7,992
No. of Households	5,938	1,519	1,218	2,609	2,524
Square Miles	36	16	36	36	32
Households Per Sq. Mile	378.9	217.7	75.62	170.38	193.6
Tax Rate/\$1000	17.61	20.43	17.28	18.13	17.54
Average House Value	\$308,119	\$298,474	\$342,518	\$269,818	\$323,564
Annual Tax Bill	\$5,426	\$6,098	\$5,919	\$4,894	\$5,675
Levy Limit Capacity	\$2,348,860	\$565	\$829,612	\$86,962	\$1,242,776
Override Capacity	\$18,750,791	\$3,595,749	\$3,473,153	\$7,472,054	\$7,853,957
Free Cash	\$4,046,928	\$26,341	\$411,820	\$888,378	\$698,752

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 Holden. 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 five (5) standing subcommittees; Legal Affairs, Management, Education, Business/Finance, and Superintendent Goals & Evaluation. As needed the Committee establishes Ad-Hoc Committees for 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 the 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 develop 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 completed 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 a Preliminary Budget and will address Committee members' questions, comments and suggestions.

January – District will present a Preliminary 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 (Feb), Level 2–House (April), Level 3–Senate (May), Level 4–House/Senate Joint Committee (July).

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 placeholder 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 Commissioner of Education.

If no local budget is approved by December 1st DESE will assume fiscal control and set the final budget.

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. (Reports are on District website).

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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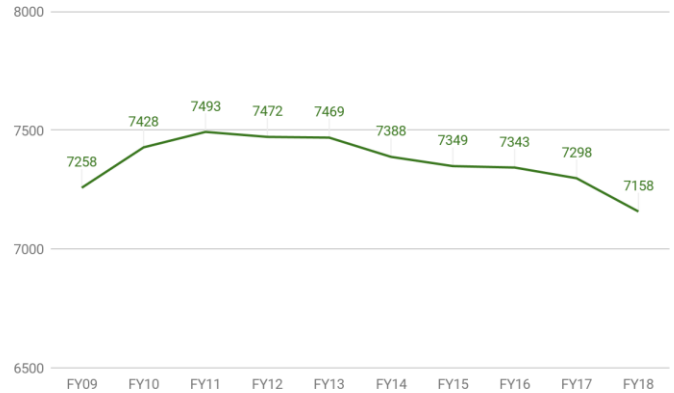
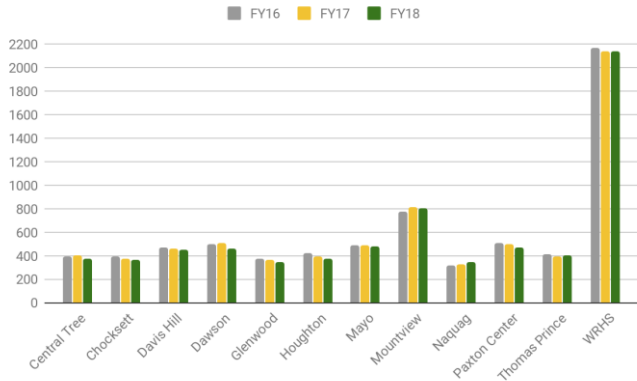
SECTION II - ENROLLMENT

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 the calculation of the Foundation Budget.

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 2018-19 school year the District is anticipating an enrollment of 7,158 students. This count includes resident students, school choice tuition-in students, and services-only students.



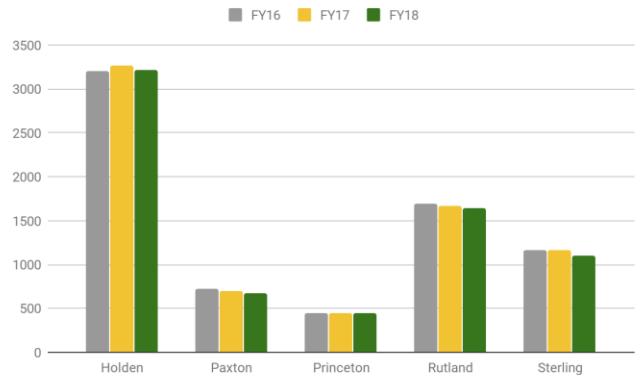
Enrollment By School

The graph to the left reflects enrollment in each school for the last 3-years as of October 1st. For the 2018-2019 school year most schools are projected to remain fairly consistent in enrollment with some slight decreases.



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 below 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. On the far 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	102.09%
2004-2005	583	565	575	576	561	588	560	580	517	485	437	425	6,997	99.99%
2005-2006	542	598	579	582	583	565	584	556	488	518	468	431	7,085	101.26%
2006-2007	573	563	612	598	593	589	567	583	462	471	499	458	7,208	101.74%
2007-2008	611	572	571	612	607	587	586	576	496	473	488	484	7,258	100.69%
2008-2009	550	611	574	575	619	605	575	582	489	497	461	476	7,339	101.12%
2009-2010	603	555	626	581	595	634	609	578	521	503	501	454	7,428	101.21%
2010-2011	546	618	568	627	597	601	642	602	504	535	494	487	7,490	100.83%
2011-2012	553	542	617	569	628	602	590	641	519	519	536	500	7,469	99.72%
2012-2013	555	573	557	634	583	627	606	593	568	530	508	509	7,467	99.97%
2013-2014	528	565	574	573	634	576	640	598	509	567	518	492	7,384	98.89%
2014-2015	507	542	577	584	579	631	594	651	505	525	563	508	7,216	97.72%
2015-2016	480	533	569	589	592	582	640	605	586	519	529	564	7,233	100.24%
2016-2017	521	495	522	563	582	573	574	624	605	575	491	511	7,257	100.33%
2017-2018	498	534	512	556	590	613	591	583	528	589	502	507	7,158	98.63%

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. MCAS Testing is required for all students that receive public funding: 1) To inform and improve curriculum and instruction, 2) To evaluate student, school, and district performance in accordance with the Curriculum Framework Standards, and 3) To determine student eligibility for the Competency Determination requirement. 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). Due to a "hold harmless" there are no Accountability Levels assigned for 2017 with the exception of the high school.

School	2015-16	2016-17	2017-18
Davis Hill Elementary	Level 2	Level 2	n/a
Dawson Elementary	Level 1	Level 1	n/a
Houghton Elementary	Level 2	Level 1	n/a
Leroy E. Mayo Elementary	Level 1	Level 2	n/a
Glenwood Elementary School	Level 2	Level 2	n/a
Paxton Center School	Level 2	Level 2	n/a
Thomas Prince School	Level 1	Level 1	n/a
Mountview Middle School	Level 1	Level 1	n/a
Central Tree Middle School	Level 1	Level 2	n/a
Chocksett Middle School	Level 1	Level 1	n/a
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 assessment) is set by the Foundation Budget. ¹⁷ Separate assessments are designated 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 standards 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 A copy of the District's FY19 Foundation Budget is provided in Attachment A. 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.

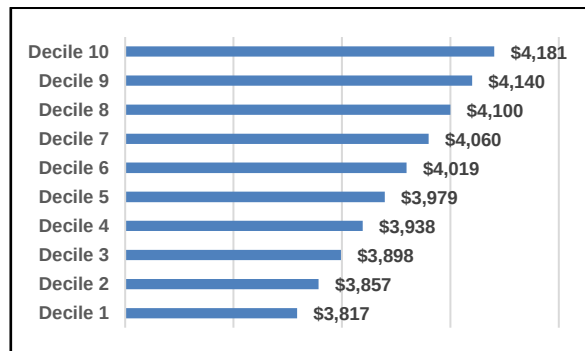
Foundation Enrollment

Student Enrollment area key element in formula calculations. Foundation enrollment is based on October 1st counts of students each town is financially responsible for. These counts includes students attending District schools plus students attending schools in other Districts through the School Choice or Charter School programs. Counts for Pre-K students are factored by DESE (e.g. 1 Pre-K student - 0.5 FTE). Foundation Enrollment does not include students who attend private schools, virtual schools or students who are home-schooled.

Economically Disadvantaged

The Foundation Budget provides incremental aid for students that qualify as economically disadvantaged based on their family's participation in state-administered programs such as SNAP. ¹⁹ As shown below this per-pupil allocation decreased from FY18 to FY19.

Foundation Budget Economically Disadvantaged		
Foundation	FY 2018	FY 2019
Allocation	\$3,232,459	\$3,244,523
Enrollment	838	877
Per-Pupil	\$3,857.35	\$3,699.57



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 Foundation. 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 and equates to the remaining 40% of the Foundation Budget. There are four (4) key elements of the Foundation 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 2019 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	\$31,909,830	59.35%	59.46%	\$18,973,336	\$18,233,370	\$739,966
Paxton	\$6,842,566	63.53%	63.72%	\$4,359,961	\$4,217,007	\$142,954
Princeton	\$4,705,276	82.50%	80.65%	\$3,794,852	\$3,481,413	\$313,439
Rutland	\$16,427,472	43.70%	44.03%	\$7,232,216	\$6,954,143	\$278,073
Sterling	\$11,974,951	71.96%	72.84%	\$8,722,539	\$7,944,064	\$778,475

- Holden – Actual Local Share is at Target Local Share (DESE considers 1%-1.5% as “equal”).
- Paxton – Actual Local Share is at Target Local Share (DESE considers 1%-1.5% as “equal”).
- Princeton - MLC has decreased as a result of increased Target Aid and lower Town Income Effort.
- Rutland - Actual Local Share is at Target Local Share (DESE considers 1%-1.5% as “equal”).
- 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 most recent state budget figures the MLC amounts for FY19²³ are as follows:

Town	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Holden	\$17,442,852	\$17,626,751	\$18,233,370	\$606,619	3.44%
Paxton	\$4,194,000	\$4,120,925	\$4,217,007	\$96,082	2.33%
Princeton	\$3,426,348	\$3,456,189	\$3,481,413	\$25,224	0.73%
Rutland	\$6,813,218	\$7,016,724	\$6,954,143	(\$62,581)	-0.89%
Sterling	\$7,982,763	\$8,145,271	\$7,944,064	(\$201,207)	-2.47%
Totals	\$39,859,181	\$40,365,860	\$40,829,997	\$464,137	1.15%
Percent of Total	45.88%	44.66%	43.34%		

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

In accordance with the Regional Agreement three (3) separate assessments are established based on 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 (see page 11). The following is a summary of student counts and percentages of total district enrollment for the past 3-years. These counts do not include resident students who are attending schools in other districts but they do include resident students who are in out-of-district placements.

District Total By Town	FY 2017		FY 2018		FY 2019	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,188	44.18%	3,261	44.94%	3,219	45.40%
Paxton	730	10.12%	704	9.70%	677	9.55%
Princeton	441	6.11%	451	6.21%	442	6.23%
Rutland	1,665	23.07%	1,673	23.05%	1,647	23.23%
Sterling	1,192	16.52%	1,168	16.09%	1,106	15.60%
Total	7,216	100.00%	7,257	100.00%	7,091	100.00%

Transportation Assessment

Each Town's assessment is derived by taking the total Transportation appropriation (see page 15), subtracting out Transportation Aid (page 13), and dividing by Town based on overall District student counts (page 14):

<u>Transportation Calculation</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>\$ Difference</u>	<u>% Diff</u>
Transportation Budget	\$5,962,323	\$6,415,853	\$6,840,933	\$425,080	6.63%
(-) Transportation Aid	(\$2,413,662)	(\$2,221,659)	(\$2,426,365)	(\$204,706)	9.21%
= Transp. Assessment	\$3,548,661	\$4,194,194	\$4,414,568	\$220,374	5.25%

Regional School Transportation Aid

The amount of Regional School Transportation Aid that the District receives each year often varies from Cherry Sheet estimates. 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	\$\$ Reimbursement	Final % Reimb.
FY2017	6,800	\$3,209,082	\$2,356,639	73.43%
FY2016	6,577	\$3,342,610	\$2,413,662	72.20%
FY2015	6,341	\$3,716,829	\$2,655,522	71.45%
FY2014	6,352	\$4,255,802	\$2,832,421	66.55%
FY2013	5,418	\$4,656,666	\$2,815,258	60.46%

Transportation	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Holden	\$1,573,421	\$1,884,700	\$2,004,018	\$119,318	6.33%
Paxton	\$351,775	\$406,878	\$421,473	\$14,595	3.59%
Princeton	\$219,308	\$260,656	\$275,171	\$14,515	5.57%
Rutland	\$830,621	\$966,913	\$1,025,355	\$58,442	6.04%
Sterling	\$573,536	\$675,047	\$688,551	\$13,504	2.00%
Total Transportation	\$3,548,661	\$4,194,194	\$4,414,568	\$220,374	5.25%
Percent of Total	4.08%	4.64%	4.69%		

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

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

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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 2017		FY 2018		FY 2019	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	886	41.46%	904	40.98%	915	42.84%
Paxton	217	10.15%	230	10.43%	214	10.02%
Princeton	149	6.97%	154	6.98%	152	7.12%
Rutland	541	25.32%	547	24.80%	528	24.72%
Sterling	344	16.10%	371	16.82%	327	15.31%
Total	2,137	100.00%	2,206	100.00%	2,136	100.00%

Debt Service	Principal	Interest	Total	Holden	Paxton	Princeton	Rutland	Sterling
High School Bonds	\$1,823,000	\$563,346	\$2,386,346	\$1,022,241	\$239,081	\$169,815	\$589,883	\$365,325
Jefferson Oil Bond	\$72,000	\$15,510	\$87,510	\$39,726	\$8,355	\$5,455	\$20,326	\$13,649
Total Debt Service	\$1,895,000	\$578,856	\$2,473,856	\$1,061,967	\$247,436	\$175,270	\$610,209	\$378,975

Debt Service	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Holden	\$1,060,321	\$1,043,605	\$1,061,967	\$18,362	1.76%
Paxton	\$258,822	\$254,750	\$247,436	(\$7,314)	-2.87%
Princeton	\$177,139	\$174,357	\$175,270	\$913	0.52%
Rutland	\$644,062	\$633,937	\$610,209	(\$23,728)	-3.74%
Sterling	\$410,712	\$404,245	\$378,975	(\$25,270)	-6.25%
Total Debt Service	\$2,551,056	\$2,510,894	\$2,473,856	(\$37,038)	-1.48%
Percent of Total	2.94%	2.78%	2.63%		

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 percentages.

Operational	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Holden	\$4,691,139	\$5,633,755	\$6,787,692	\$1,153,937	20.48%
Paxton	\$1,048,847	\$1,216,241	\$1,427,545	\$211,304	17.37%
Princeton	\$653,866	\$779,155	\$932,016	\$152,861	19.62%
Rutland	\$2,476,462	\$2,890,301	\$3,472,920	\$582,619	20.16%
Sterling	\$1,710,017	\$2,017,855	\$2,332,149	\$314,294	15.58%
Totals	\$10,580,331	\$12,537,307	\$14,952,322	\$2,415,015	19.26%
Percent of Total	12.18%	13.87%	15.87%		

Total Assessments to Towns

Total Towns	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff	Per-Pupil
Holden	\$24,767,733	\$26,188,811	\$28,087,047	\$1,898,236	7.25%	\$8,725.40
Paxton	\$5,853,444	\$5,998,794	\$6,313,461	\$314,667	5.25%	\$9,325.64
Princeton	\$4,476,661	\$4,670,357	\$4,863,870	\$193,514	4.14%	\$11,004.23
Rutland	\$10,764,363	\$11,507,875	\$12,062,627	\$554,752	4.82%	\$7,324.00
Sterling	\$10,677,028	\$11,242,418	\$11,343,738	\$101,319	0.90%	\$10,256.54
Total Towns	\$56,539,229	\$59,608,255	\$62,670,743	\$3,062,488	5.14%	\$8,838.07
Percent of Total	65.08%	65.95%	66.52%			Average

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Local Revenues

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

Medicaid Reimbursements - consist of qualified expenses from claims filed by the district.²⁶

Interest Expense - is based on the District's cash flow and interest rates on monetary accounts.

Miscellaneous Revenues - come from different sources such as bill-backs of shared costs to other districts.

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

Local Revenue	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Medicaid	\$950,000	\$897,748	\$987,523	\$89,775	10.00%
Investment Earnings	\$25,000	\$25,500	\$12,750	(\$12,750)	-50.00%
Misc. Revenue	\$350,000	\$439,250	\$439,250	\$0	0.00%
Excess & Deficiency	\$150,000	\$150,000	\$150,000	\$0	0.00%
Total Local Revenue	\$1,475,000	\$1,512,498	\$1,589,523	\$77,025	5.09%
Percent of Total	1.70%	1.67%	1.69%	\$0	0.82%

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).²⁷ 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 FY18 DOR/DLS "At A Glance" reports.²⁸ Additional information on Free Cash is provided on the DOR website.²⁹

Wachusett Regional	
Fiscal Year	E & D
2017 (est.)	\$798,637 ³⁰
2016	\$578,388
2015	\$1,266,477
2014	\$1,052,872
2013	\$158,559

Entity	Revenues	Free Cash	Reserves
Holden	\$45,517,846	\$4,046,928	8.9%
Paxton	\$11,650,721	\$263,641	2.3%
Princeton	\$9,410,691	\$411,820	4.4%
Rutland	\$18,855,506	\$888,378	4.7%
Sterling	\$21,825,002	\$698,752	3.2%
Wachusett	\$90,378,380	\$798,637	0.8%

State Aid

The District receives state aid from a number of programs.

Chapter 70 Aid - Projected revenues from Chapter 70 aid are based on the most recent Cherry Sheet.³¹

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 in the Commonwealth.

Based on the most recent Cherry Sheet the state aid projections are as follows:

State Aid	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Ch. 70 Aid	\$26,385,616	\$26,970,138	\$27,472,242	\$502,104	1.86%
Ch. 71 Transportation	\$2,413,662	\$2,221,659	\$2,426,365	\$204,706	9.21%
Ch. 70 Charter	\$62,157	\$65,830	\$50,578	(\$15,252)	-23.17%
Total State Aid	\$28,861,435	\$29,257,627	\$29,949,185	\$691,558	2.36%
Percent of Total	33.22%	32.37%	31.79%		

²⁶ <http://www.mass.gov/eohhs/provider/insurance/masshealth/school-based-medicaid/>

²⁷ <http://www.doe.mass.edu/lawsregs/603cmr41.html?section=06>

²⁸ https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=At_A_Glance&ReportTitle=At%20A%20Glance

²⁹ <http://www.mass.gov/dor/docs/dls/mdmstuf/technical-assistance/best-practices/freecash.pdf>

³⁰ Estimated amount pending review and approval by DOR/DLS.

³¹ https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=CherrySheet_RS_budget&ReportTitle=Preliminary+RSD+Cherry+Sheet+Estimates

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Total Revenues

Source of Revenue	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Member Towns	\$56,539,229	\$59,608,255	\$62,670,743	\$3,062,488	5.14%
State Aid	\$28,861,435	\$29,257,627	\$29,949,185	\$691,558	2.36%
Local Revenues	\$1,475,000	\$1,512,498	\$1,589,523	\$77,025	5.09%
Total Revenue	\$86,875,664	\$90,378,379	\$94,209,452	\$3,831,072	4.24%

SECTION V - EXPENDITURES

Budget Appropriations

The District budget is segregated into three (3) primary groups encompassing nine (9) appropriation numbers; the first grouping is SALARIES & BENEFITS consisting of appropriations numbers 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 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 nine (9) new positions related to:

Domain 2 - Aligned Curriculum
Domain 3 - Effective Instruction
Domain 5 - Social and Emotional Learning

Instructional Positions - ELL Teacher, Tech Integration Specialist, MS Counselor, HS Adjustment Counselor, Language Based Classroom

Administrative Positions - Dir of Guidance SEL, Director of Literacy

Support Positions – Paraprofessionals

Salaries & Stipends	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Instruction	\$47,151,887	\$48,349,901	\$50,474,587	\$2,124,687	4.39%
Administration	\$2,031,453	\$1,952,318	\$2,097,318	\$145,000	7.43%
Support	\$6,698,138	\$6,845,675	\$7,010,813	\$165,138	2.41%
Salaries Total	\$55,881,478	\$57,147,894	\$59,582,718	\$2,434,825	4.26%
Percent of Total Budget	64.32%	63.23%	63.24%		

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Health Insurance Costs

For each annual renewal period the District solicits bids across the health insurance marketplace. Factors such as utilization and loss ratios have a significant impact on plan costs. Over the last few years potential plan designs with were reviewed with the Public Employee Committee (PEC). The PEC was formed under Section 19 of MGL Ch. 32B when the District had joined the Group Insurance Commission (GIC). The PEC group includes a member from each Collective Bargaining Union and a retiree member. PEC agreed to increase the employee share of costs over a phased-in basis changing from a 90/10 employer/employee percentage share to the current share of 78/22.

Benefits and Insurances

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

Health Insurance Active Employees - includes the District's cost for about 1,245 total enrollees in district health and dental plans; 675 active employees and 570 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 will continue to make an annual contribution into 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 non-certified staff such as custodians and paraprofessionals.

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 staff whose salaries are charged to grants and revolving funds. From the "gross" total health insurance expense amounts are subtracted to be charged to grants and revolving funds to reach a general fund budget "net" of chargebacks:

Health Insurance Budget	FY 2017	FY 2018	FY 2019
+ "Gross" Health Insur. Active Employees	\$9,094,823	\$9,734,385	\$9,600,198
(-) School Choice Revolving Fund	(\$765,584)	(\$714,710)	(\$673,180)
(-) Cafeteria Revolving Fund	(\$95,284)	(\$95,284)	(\$95,284)
(-) ECC / Kindergarten Funds	(\$158,871)	(\$158,871)	(\$158,871)
(-) Federal Grants	(\$65,320)	(\$65,320)	(\$65,320)
Total charge-backs to grants/revolving	(\$1,085,059)	(\$1,034,185)	(\$992,655)
= "Net" Health Insurance Budget	\$8,009,764	\$8,700,200	\$8,607,543

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 continue to fund an annual OPEB Trust contribution.

BENEFITS & INSURANCES	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Health Insurance Active	\$8,071,514	\$8,561,810	\$8,654,532	\$92,722	1.08%
Health Insurance Retired	\$2,237,073	\$2,544,165	\$2,470,184	(\$73,982)	-2.91%
Other Insurances & Benefits	\$1,381,852	\$1,653,908	\$1,612,532	(\$41,376)	-2.50%
Retirement Benefit	\$1,425,736	\$1,709,701	\$1,828,867	\$119,166	6.97%
Benefits & Insurance Total	\$13,116,175	\$14,469,584	\$14,566,115	\$96,531	0.67%
Percent of Total Budget	15.10%	16.01%	15.46%		

TOTAL SALARIES AND BENEFITS

SALARIES AND BENEFITS	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Salaries & Stipends	\$55,881,478	\$57,147,894	\$59,582,718	\$2,434,825	4.26%
Benefits & Insurances	\$13,116,175	\$14,469,584	\$14,566,115	\$96,531	0.67%
Total	\$68,997,653	\$71,617,478	\$74,148,833	\$2,531,355	3.53%
Percent of Total Budget	79.42%	79.24%	78.71%		

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INSTRUCTION AND OPERATIONS

Instructional Support

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

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

Contracted Services – are districtwide legal services and Special Education Contracted Services

Technology - includes districtwide charges for technology hardware and software.

Instruction – provides funds for instructional supplies and services and is budgeted on a per-pupil basis.

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

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

Print Management - covers leases for 40 copiers, management of all printers and purchase of copy paper.

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	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Administration	\$227,506	\$204,909	\$207,671	\$2,763	1.35%
Contracted Services	\$682,964	\$605,533	\$678,485	\$72,953	12.05%
Technology	\$399,095	\$443,958	\$527,730	\$83,772	18.87%
Instructional	\$484,420	\$877,841	\$1,080,754	\$202,913	23.11%
Professional Development	\$127,748	\$139,005	\$139,005	\$0	0.00%
Network & Telephone	\$137,297	\$151,465	\$155,252	\$3,787	2.50%
Print Management	\$253,019	\$268,771	\$301,079	\$32,308	12.02%
Instructional Support Total	\$2,312,048	\$2,691,489	\$3,089,977	\$398,488	14.81%
Percent of Total Budget	2.66%	2.98%	2.86%		

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 – covers all custodial related supplies and service accounts. The District utilizes “Green” cleaning products and all purchases are made off state-contracts. Custodian salaries are not charged here they are in the Salaries & Stipends appropriation (see page 16).

Grounds - at the elementary and middle schools services for plowing and sanding of lots are provided by the Member Towns. Contractors provide these services for the high school and District Office.

Maintenance – 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.

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 permit the district to acquire the proper materials and services to maintain clean, warm, and well cared for schools and continue to address building maintenance needs.

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OPERATIONS & MAINTENANCE	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Custodial Supplies & Services	\$233,237	\$141,512	\$175,342	\$33,830	23.91%
Building Maintenance	\$719,001	\$670,866	\$670,866	\$0	0.00%
Grounds Maintenance Services	\$445,046	\$466,768	\$474,843	\$8,075	1.73%
Utility Services	\$2,025,028	\$2,046,843	\$2,153,421	\$106,578	5.21%
Operation & Maintenance Total	\$3,422,312	\$3,325,989	\$3,474,472	\$148,483	4.46%
Percent of Total Budget	3.94%	3.68%	3.69%		

Pupil Services

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

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

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

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

District wide Changes - covers the cost of the Student Insurance Plan. In prior years charges were applied here for the Superintendent Search Consultant and the Strategic Plan Consultant.

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

PUPIL SERVICES	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Athletics General Fund	\$2,009	\$0	\$0	\$0	0.00%
Health Office	\$58,155	\$42,269	\$49,823	\$7,554	17.87%
School Committee Charges	\$9,693	\$8,612	\$8,698	\$86	1.00%
Student Activity General Fund	\$4,514	\$4,514	\$4,514	\$0	0.00%
Pupil Services Total	\$74,371	\$55,395	\$63,035	\$7,640	13.79%
Percent of Total Budget	0.09%	0.06%	0.07%		

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 the total costs are charged to other sources.

Circuit Breaker (CB) is outlined in M.G.L. Ch. 71B³² 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 (FY17 = \$43,094). The following is a history of claims and reimbursements:

Year	#Students	Total Claim	Net Claim	Remb %	Reimb \$\$	Diff. Pr. Yr. +/-
FY18	108	\$8,036,445	\$3,468,481	65.00%	\$2,254,508	\$24,792
FY17	112	\$7,876,294	\$3,185,314	70.00%	\$2,229,716	(\$280,659)
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

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 to age 2) and all families and children and youth (ages 3-21).³³

³² <http://www.doe.mass.edu/finance/circuitbreaker/finance.html>

³³ <http://www.doe.mass.edu/sped/IDEA2004/>

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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 budget that is “net” of reimbursements:

Special Education Tuitions	FY 2017	FY 2018	FY 2019
“Gross” Special Education Budget	\$6,133,933	\$6,185,868	\$6,586,778
(-) Chargeback to Circuit Breaker	(\$2,604,985)	(\$2,229,716)	(\$2,254,513)
(-) Chargeback to IDEA Grant	(\$1,421,100)	(\$1,419,022)	(\$1,419,022)
= “Net” SPED Tuition Budget	\$2,107,848	\$2,537,130	\$2,913,244

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	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Tuition to Public Schools	\$834,267	\$1,092,714	\$1,203,869	\$111,155	10.17%
Tuition to Private Schools	\$1,013,436	\$1,283,839	\$1,437,412	\$153,573	11.96%
Tuition to Collaborates	\$260,145	\$160,577	\$271,963	\$111,386	69.37%
SPED Tuition Total	\$2,107,848	\$2,537,130	\$2,913,244	\$376,114	14.82%
Percent of Total Budget	2.43%	2.81%	3.09%		

TOTAL INSTRUCTION AND OPERATIONS

INSTRUCTION & OPERATIONS	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Instructional Support	\$2,312,048	\$2,691,482	\$2,530,977	\$398,495	14.81%
Operations Maintenance	\$3,422,312	\$3,325,989	\$3,474,472	\$148,483	4.46%
Pupil Services	\$74,371	\$55,395	\$63,035	\$7,640	13.79%
SPED Tuition	\$2,107,848	\$2,537,130	\$2,913,244	\$376,114	14.82%
Instruction & Operations Total	\$7,916,578	\$8,609,996	\$8,981,728	\$930,732	10.81%
Percent of Total Budget	9.11%	9.53%	9.53%		

FIXED COSTS

Other Operating Costs

This appropriation includes budgets for non-discretionary operating expenses.

Financing & Fixed Costs – covers the annual rental fee of \$1.00 paid to each town. In prior years costs for Revenue Anticipation Notes (RAN) were charged here but a change in the assessment payment schedule allows the District to better manage its cash flow and has eliminated 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.³⁴ The box below contains a history of the District’s sending and receiving information for School Choice:

Year	Sending FTE	Sending Tuition	Avg. Sending Per-Pupil	Receiving FTE	Receiving Tuition	Avg. 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/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.³⁵ Tuition charges are paid by the sending district to the Charter School. The following is a history of the District's tuition charges and Charter Aid received for Charter Schools:

Year	Sending FTE	Sending Tuition	Avg. Sending Per-Pupil	Charter School Aid	Avg. 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 who may need to attend a recovery school after coming out of a drug or alcohol treatment program.³⁶

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

OTHER OPERATION COST	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Financing & Fixed Charge	\$5	\$5	\$5	\$0	0.00%
Tuition-Out School Choice	\$615,454	\$664,438	\$654,287	(\$10,151)	-1.53%
Tuition-Out Charter School	\$446,432	\$465,039	\$527,418	\$62,379	13.41%
Tuition-Out Recovery School	\$22,673	\$23,391	\$23,391	\$0	0.00%
Other Operational Costs	\$1,084,564	\$1,152,873	\$1,205,101	\$52,228	4.53%
Percent of Total Budget	1.25%	1.22%	1.28%		

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 6,800 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 competitively bid costs and contractual rate increases for existing transportation carriers.

TRANSPORTATION	FY 2017	FY 2018	FY 2019	Diff FY19-FY18	% Diff
Transportation - Regular Ed	\$3,512,148	\$3,748,425	\$3,906,929	\$158,504	4.23%
Transportation - Special Ed	\$2,788,769	\$2,738,713	\$2,934,004	\$195,291	7.13%
Transportation Total	\$6,300,917	\$6,487,138	\$6,840,933	\$353,795	5.45%
Percent of Total Budget	7.25%	6.89%	7.26%		

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 on the next page outlines the remaining debt schedule for the high school construction bonds which will be substantially paid off after 2024. The right side of the box lists the original 30-year bonds authorized by District borrowing; amounts, dates, interest rates, and if the bonds have been refinanced. The remaining bonds can be refinanced after their 10-year anniversary dates. Savings from refinancing bonds are returned directly to the towns and the taxpayers.

³⁵ <http://www.doe.mass.edu/charter/>

³⁶ <http://www.massrecoveryhs.org/>

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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

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 ³⁷	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	\$1,840,000	\$1,860,000	\$1,895,000	\$35,000	1.88%
Interest Payment	\$711,056	\$650,894	\$578,856	(\$72,038)	-11.07%
Debt Service Total	\$2,551,056	\$2,510,894	\$2,473,856	(\$37,038)	-1.48%
Percent of Total Budget	2.94%	2.78%	2.63%		

TOTAL FIXED COSTS

FIXED COSTS	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Other Operating Costs	\$1,084,564	\$1,152,873	\$1,205,101	\$52,228	4.53%
Transportation	\$6,300,917	\$6,487,138	\$6,840,933	\$353,795	5.45%
Debt Service	\$2,551,056	\$2,510,894	\$2,473,856	(\$37,038)	-1.48%
Fixed Costs Total	\$9,936,537	\$10,150,905	\$10,519,890	\$368,986	3.64%
Percent of Total Budget	11.44%	11.23%	11.17%		

Total Expenditures

TOTAL EXPENDITURES	Actual 2016	Budget 2017	Request 2018	Diff FY18-FY17	% Diff
Salaries & Benefits	\$68,997,653	\$72,148,464	\$74,148,833	\$2,000,369	2.77%
Instruction & Operations	\$7,916,578	\$8,150,293	\$9,540,728	\$1,390,435	17.06%
Fixed Costs Total	\$9,936,537	\$10,079,620	\$10,519,890	\$440,270	4.37%
Total Expenditures	\$86,875,664	\$90,378,379	\$94,209,452	\$3,831,072	4.24%



³⁷ 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

School districts annually report spending through the End of Year Report (EOYR).³⁸ This data is used to identify per-pupil expenditures based on total spending from multiple sources.³⁹ DESE released the FY17 Per-Pupil Expenditures and at \$11,561 the Wachusett Regional School District (WRSD) was 307th lowest of 314 reporting districts. WRSD continues to have one of the lowest per-pupil amounts compared to the DART Group⁴⁰ (lowest of 10), Large Regional Districts (2nd lowest of 10), and Border Districts (lowest of 10). The seven (7) districts across the state that were lower than WRSD were Berkley (\$11,510), Dracut (\$11,471), Dudley-Charlton (\$11,436), Brookfield (\$11,210), East Bridgewater (\$10,837), Southampton (\$10,811) and Halifax (\$10,677). WRSD was 54th lowest of 55 reporting regional school districts with only Dudley-Charlton (\$11,436) being lower.

If WRSD had the same per-pupil amount as Ashburnham-Westminster (\$12,342) the increase would be \$781.71 per-pupil times the current enrollment of 7,091 would amount to \$5.5 million. In a typical budget Member Towns pay approximately 60% of the total budget which would equate to \$3.3 million.

DART Group		Large Regional Districts		Border Districts	
District	Per-Pupil	District	Per-Pupil	District	Per-Pupil
Lexington	\$17,346.56	North Middlesex	\$14,559.35	West Boylston	\$14,955.32
Needham	\$16,486.83	Pentucket	\$14,607.30	Berlin-Boylston	\$13,867.27
Sharon	\$15,587.41	Acton-Boxborough	\$13,982.72	Spencer-E Brookfield	\$14,780.06
Milton	\$13,879.34	Groton-Dunstable	\$14,593.23	Quabbin	\$14,117.46
Chelmsford	\$13,334.88	Dighton-Rehoboth	\$13,680.14	Worcester	\$13,999.40
Arlington	\$13,200.73	Triton	\$13,325.19	Clinton	\$12,472.11
Franklin	\$13,000.26	Bridgewater-Raynham	\$12,336.73	Leicester	\$13,180.67
Winchester	\$12,955.50	Whitman-Hanson	\$12,238.10	Leominster	\$12,649.62
North Andover	\$11,670.19	Wachusett	\$11,560.83	Ashburnham-Westminster	\$12,342.54
Wachusett	\$11,560.83	Dudley-Charlton	\$11,435.83	Wachusett	\$11,560.83

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 2015	FY 2016	FY 2017
<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

³⁸ <http://www.doe.mass.edu/finance/accounting/eoyr/>

³⁹ <http://www.doe.mass.edu/finance/statistics/ppx.html>

⁴⁰ <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 2016	FY 2017	FY 2018
140	Title II Part A Teacher Quality – increase student achievement through training, recruitment, and retention of qualified educators.	\$84,852	\$90,821	\$126,044
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	\$1,609,620
274	SPED Program Improvement Grant - fund professional development for educators to meet the diverse needs of students.	\$59,628	\$58,405	\$0
262	Early Childhood SPED Program Improvement - ensure eligible children receive appropriate education and related services.	\$63,181	\$63,146	\$61,645
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	\$0
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	\$450,656
District Total		\$2,146,043	\$2,266,975	\$2,267,175

Revolving Funds

The District is authorized to establish revolving funds for specific programs and purposes.⁴¹ These funds do not "close" at the end of each year as remaining fund balances roll into the following fiscal year.

<u>Name of Fund</u>	<u>Legal Citation</u>	<u>Authorized Amount</u>
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	\$660,000
Building Use	M.G.L. Ch. 40, Sect. 3, Ch. 71, 71E	\$130,000
Cafeteria	(548 of Acts of 1948) [3]	\$2,340,000
Circuit Breaker	M.G.L. Ch. 71B, C.M.R. 603 Sect.10.07	\$3,210,000
Damaged Property	M.G.L. Chapter 44, Section 531/2	\$15,000
Drivers Education	M.G.L. Ch. 71 Sect. 71C	\$120,000
ECC Tuition	M.G.L. Chapter 71: Sect. 26A.	\$170,000
Extended Day	M.G.L. Ch. 71 Sect. 71F	\$60,000
Gifts & Grants	M.G.L. Ch. 71 Sect. 47	\$170,000
Insurance Reimbursement	M.G.L. Ch. 71 Sect. 47	\$90,000
Kindergarten	M.G.L. Ch. 71 Sect. 71F	\$890,000
Locker Fees	M.G.L. Ch. 71 Sect. 47	\$25,000
Lost Books	M.G.L. Chapter 44, Section 531/2	\$15,000
Parking Fees	M.G.L. Ch. 71 Sect. 47	\$85,000
Performing Arts	M.G.L. Ch. 71 Sect. 71C	\$30,000
Program Initiatives	M.G.L. Ch. 71 Sect. 71C	\$160,000
School Choice	M.G.L. Ch. 76 Sect. 12B(O)	\$1,400,000
Summer School	M.G.L. Ch. 71 Sect. 71C	\$15,000

⁴¹ <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 with focus on 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 law enforcement 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, workplace 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, lockdown, bus evacuation, etc.). Principals meet with the local Chiefs of Police and Fire during school year.

Employee Safety Training - School Nurses, Coaches, Trainers, Athletic Directors, and 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. All cafeteria workers receive training on ServSafe Basic Food Safety; Personal Hygiene; Cross-contamination & Allergens; Time & Temperature; Cleaning & Sanitation. All Special Education staff are trained in Crisis Prevention Intervention (CPI).

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 Educational Collaborative and Southern Worcester County Education Collaborative. The French River Education Center provides support services such as collaborative purchasing.

E-Rate

The District utilizes E-Rate from the Schools and Libraries Program of the Universal Service Fund which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The District receives E-Rate discounts on eligible charges for Internet access and network connectivity.

Treasurer's Report

In accordance with M.G.L. Ch. 44, S. 53, 55, the District Treasurer manages the investment of district funds to achieve optimum return of funds. Each month the Treasurer provides the School Committee with a reconciliation of bank account activities and investments. The 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 Principles (GAAP) and state and federal regulations including (a) Governmental Auditing Standards, (b) Inspector General's (IG) Contract guidelines, and (c) the DESE "Compliance Supplement for Audit Engagements". Copies of the annual financial audits are available on the District website under the "Budget and Finance" tab.

Outside Audits

In 2017 the State Auditor visited WRSD while developing their report "Supporting Student and Community Success" which provides recommendations to modernize laws and regulations related to regional school financing.⁴² In 2014 the State Auditor's office conducted a review of the District's cash flow and made recommendations to change the assessment payment schedule to avoid the expense of taking out RANs. In 2013 the Massachusetts Association of School Business Officials (MASBO) reviewed the District's business office practices and made a number of recommendations which the District successfully addressed.

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 responding to auditor comments and recommendations.

Fraud Hotline

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.

⁴² https://www.mass.gov/files/documents/2017/10/18/RegionalSchoolDistrictsMunicipalImpactStudy_1.pdf

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Attachment A – Foundation Budget

FY19 Chapter 70 Foundation Budget		Base Foundation Components					
775	Wachusett	-1	-2	-3	-4	-5	-6
		Pre-	----- Kindergarten -----			Jr High/	High
		School	Half-Day	Full-Day	Elementary	Middle	School
	Foundation Enrollment	67	343	38	2,630	1,759	2,203
1	Administration	12,656	64,789	14,355	993,509	664,480	832,205
2	Instructional Leadership	22,856	117,011	25,926	1,794,370	1,200,113	1,503,041
3	Classroom and Specialist Teachers	104,803	536,527	118,881	8,227,692	4,842,545	8,918,890
4	Other Teaching Services	26,879	137,605	30,490	2,110,259	1,015,981	1,059,313
5	Professional Development	4,145	21,218	4,704	325,594	236,075	286,676
6	Instructional Equipment & Tech	15,169	77,655	17,206	1,190,864	796,475	1,596,029
7	Guidance and Psychological	7,625	39,037	8,651	598,720	533,012	836,810
8	Pupil Services	3,032	15,524	3,442	357,259	390,305	1,127,187
9	Operations and Maintenance	29,103	148,989	33,011	2,284,734	1,656,644	2,011,758
10	Employee Benefits/Fixed Charges	31,445	160,980	35,668	2,468,702	1,668,218	1,912,424
11	Special Ed Tuition	0	0	0	0	0	0
12	Total	257,713	1,319,336	292,334	20,351,703	13,003,847	20,084,332
		Incremental Costs Above The Base					
		-8	-9	-11	-12	-13	
		ELL	ELL	Special Ed	Special Ed	Economically	
		K Half	KF - 12	In District	Out of Dist.	Disadvantaged	TOTAL*
	Foundation Enrollment	10	103	259	69	877	6,944
1	Administration	1,889	38,909	675,267	179,897	0	3,477,957
2	Instructional Leadership	3,411	70,274	0	0	0	4,737,003
3	Classroom and Specialist Teachers	23,558	485,286	2,228,211	0	2,530,724	28,017,115
4	Other Teaching Services	3,208	66,083	2,080,451	2,748	0	6,533,017
5	Professional Development	838	17,260	107,488	0	64,889	1,068,887
6	Instructional Equipment & Tech	2,264	46,638	93,820	0	0	3,836,122
7	Guidance and Psychological	1,515	31,211	0	0	0	2,056,580
8	Pupil Services	679	13,992	0	0	0	1,911,420
9	Operations and Maintenance	5,881	121,134	754,306	0	389,344	7,434,903
10	Employee Benefits/Fixed Charges	5,499	110,767	867,935	0	259,566	7,521,205
11	Special Ed Tuition	0	0	0	1,708,032	0	1,708,032
12	Total	48,742	1,001,553	6,807,478	1,890,677	3,244,523	68,302,239
13	Wage Adjustment Factor	100.00%		Foundation Budget per Pupil			9,836
14	Economically Disadvantaged Decile	3		Inflation Factor		2.64%	

Notes:

- Total foundation enrollment does not include columns 11 to 13 which are increments above the base (pupils already counted in columns 1 to 10).
- Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.
- SPED in-district headcount is an assumed percentage 3.75 of K to 12 non-vocational and 4.75 of vocational enrollment.
- SPED out-of-district headcount is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.
- Economically disadvantaged headcounts are number of pupils in columns 1 - 10 who are certified as eligible for the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); and MassHealth (Medicaid).
- Each component of the foundation budget represents the enrollment on line 1 multiplied by the appropriate state-wide foundation allotment.
- The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.
- The foundation budget shown on this page may differ from the final number used in the formula as a result of calculation rounding.

**Wachusett Regional School District
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Attachment B – Revenue Budget

<u>Min. Local Contrib.</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$17,442,852	\$17,626,751	\$18,233,370	\$606,619	3.44%
Paxton	\$4,194,000	\$4,120,925	\$4,217,007	\$96,082	2.33%
Princeton	\$3,426,348	\$3,456,189	\$3,481,413	\$25,224	0.73%
Rutland	\$6,813,218	\$7,016,724	\$6,954,143	(\$62,581)	-0.89%
Sterling	\$7,982,763	\$8,145,271	\$7,944,064	(\$201,207)	-2.47%
Total Local Contrib.	\$39,859,181	\$40,365,860	\$40,829,997	\$464,137	1.15%
<u>Operational</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$4,691,139	\$5,633,755	\$6,787,692	\$1,153,937	20.48%
Paxton	\$1,048,847	\$1,216,241	\$1,427,545	\$211,304	17.37%
Princeton	\$653,866	\$779,155	\$932,016	\$152,861	19.62%
Rutland	\$2,476,462	\$2,890,301	\$3,472,920	\$582,619	20.16%
Sterling	\$1,710,017	\$2,017,855	\$2,332,149	\$314,294	15.58%
Total Operational	\$10,580,331	\$12,537,307	\$14,952,322	\$2,415,015	19.26%
<u>Transportation</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$1,573,421	\$1,884,700	\$2,004,018	\$119,318	6.33%
Paxton	\$351,775	\$406,878	\$421,473	\$14,595	3.59%
Princeton	\$219,308	\$260,656	\$275,171	\$14,515	5.57%
Rutland	\$830,621	\$966,913	\$1,025,355	\$58,442	6.04%
Sterling	\$573,536	\$675,047	\$688,551	\$13,504	2.00%
Total Transportation	\$3,548,661	\$4,194,194	\$4,414,568	\$220,374	5.25%
<u>Debt Service</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$1,060,321	\$1,043,605	\$1,061,967	\$18,362	1.76%
Paxton	\$258,822	\$254,750	\$247,436	(\$7,314)	-2.87%
Princeton	\$177,139	\$174,357	\$175,270	\$913	0.52%
Rutland	\$644,062	\$633,937	\$610,209	(\$23,728)	-3.74%
Sterling	\$410,712	\$404,245	\$378,975	(\$25,270)	-6.25%
Total Debt Service	\$2,551,056	\$2,510,894	\$2,473,856	(\$37,038)	-1.48%
<u>Total for Towns</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Holden	\$24,767,733	\$26,188,811	\$28,087,047	\$1,898,236	7.25%
Paxton	\$5,853,444	\$5,998,794	\$6,313,461	\$314,667	5.25%
Princeton	\$4,476,661	\$4,670,357	\$4,863,870	\$193,513	4.14%
Rutland	\$10,764,363	\$11,507,875	\$12,062,627	\$554,752	4.82%
Sterling	\$10,677,028	\$11,242,418	\$11,343,738	\$101,320	0.90%
Total for Towns	\$56,539,229	\$59,608,255	\$62,670,743	\$3,062,488	5.14%
<u>State Aid</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Ch. 70 Aid	\$26,385,616	\$26,970,138	\$27,472,242	\$502,104	1.86%
Ch. 71 Transportation	\$2,413,662	\$2,221,659	\$2,426,365	\$204,706	9.21%
Ch. 70 Charter Aid	\$62,157	\$65,830	\$50,578	(\$15,252)	-23.17%
Total State Aid	\$28,861,435	\$29,257,627	\$29,949,185	\$691,558	2.36%
<u>Local Revenue</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>% Diff +/- vs. LY</u>	<u>% Diff</u>
Medicaid	\$950,000	\$897,748	\$987,523	\$89,775	10.00%
Interest	\$25,000	\$25,500	\$12,750	(\$12,750)	-50.00%
Misc. Revenue	\$350,000	\$439,250	\$439,251	\$0	0.00%
Excess & Deficiency	\$150,000	\$150,000	\$150,000	\$0	0.00%
Total Local Revenue	\$1,475,000	\$1,512,498	\$1,589,523	\$77,025	5.09%
Total Revenue	\$86,875,664	\$90,378,379	\$94,209,452	\$3,831,072	4.24%

Wachusett Regional School District
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Attachment C – Expenditure Budget

<u>Appropriation Area</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>\$ Diff +/- vs. LY</u>	<u>% Diff</u>
Instruction	\$47,151,887	\$48,349,901	\$50,474,587	\$2,124,687	4.39%
Administration	\$2,031,453	\$1,952,318	\$2,097,318	\$145,000	7.43%
Support	\$6,698,138	\$6,845,675	\$7,010,813	\$165,138	2.41%
Total Salaries & Stipends	\$55,881,478	\$57,147,894	\$59,582,718	\$2,434,825	4.26%
Health Insurance Active	\$8,071,514	\$8,561,810	\$8,654,532	\$92,722	1.08%
Health Insurance Retired	\$2,237,073	\$2,544,165	\$2,470,184	(\$73,982)	-2.91%
Other Insurances & Benefits	\$1,381,852	\$1,653,908	\$1,612,532	(\$41,376)	-2.50%
Retirement Benefit	\$1,425,736	\$1,709,701	\$1,828,867	\$119,166	6.97%
Total Benefits & Insurance	\$13,116,175	\$14,469,584	\$14,566,115	\$96,531	0.67%
Administration	\$227,506	\$204,909	\$207,671	\$2,763	1.35%
Contract Services	\$682,964	\$605,533	\$678,485	\$72,953	12.05%
Technology	\$399,095	\$443,958	\$527,730	\$83,772	18.87%
Instructional	\$484,420	\$877,841	\$1,080,754	\$202,913	23.11%
Professional Development	\$127,748	\$139,005	\$139,005	\$0	0.00%
Network & Telephone	\$137,297	\$151,465	\$155,252	\$3,787	2.50%
Print Management	\$253,019	\$268,771	\$301,079	\$32,308	12.02%
Total Instructional Support	\$2,312,048	\$2,691,489	\$3,089,977	\$398,488	14.81%
Custodial Supplies & Services	\$233,237	\$141,512	\$175,342	\$33,830	23.91%
Building Maintenance	\$719,001	\$670,866	\$670,866	\$0	0.00%
Grounds Maintenance	\$445,046	\$466,768	\$474,843	\$8,075	1.73%
Utility Services	\$2,025,028	\$2,046,843	\$2,153,421	\$106,578	5.21%
Total Operation Maintenance	\$3,422,312	\$3,325,989	\$3,474,472	\$148,483	4.46%
Athletics General Fund	\$2,009	\$0	\$0	\$0	0.00%
Health Services	\$58,155	\$42,269	\$49,823	\$7,554	17.87%
District wide Charges	\$9,693	\$8,612	\$8,698	\$86	1.00%
Student Activity General Fund	\$4,514	\$4,514	\$4,514	\$0	0.00%
Total Pupil Services	\$74,371	\$55,395	\$63,035	\$7,640	13.79%
Tuition To Public School	\$834,267	\$1,092,714	\$1,203,869	\$111,155	10.17%
Tuition To Private School	\$1,013,436	\$1,283,839	\$1,437,412	\$153,573	11.96%
Tuition To Collaborative	\$260,145	\$160,577	\$271,963	\$111,386	69.37%
Total SPED Tuition	\$2,107,848	\$2,537,130	\$2,913,244	\$376,114	14.82%
Financing & Fixed Charges	\$5	\$5	\$5	\$0	1.00%
Tuition-Out School Choice	\$615,454	\$664,438	\$654,287	(\$10,151)	-1.53%
Tuition Out Charter School	\$446,432	\$465,039	\$527,418	\$62,379	13.41%
Tuition-Out Recovery School	\$22,673	\$23,391	\$23,391	\$0	0.00%
Total Other Oper. Costs	\$1,084,564	\$1,152,873	\$1,205,101	\$52,228	4.53%
Transportation - Regular Ed	\$3,512,148	\$3,748,425	\$3,906,929	\$158,504	4.23%
Transportation - Special Ed	\$2,788,769	\$2,738,713	\$2,934,004	\$195,291	7.13%
Total Transportation	\$6,300,917	\$6,487,138	\$6,840,933	\$353,795	5.45%
Principal Payment	\$1,840,000	\$1,860,000	\$1,895,000	\$35,000	1.88%
Interest Payment	\$711,056	\$650,894	\$578,856	(\$72,038)	-11.07%
Total Debt Service	\$2,551,056	\$2,510,894	\$2,473,856	(\$37,038)	-1.48%
Total Expenditures	\$86,875,664	\$90,378,379	\$94,209,452	\$3,831,072	4.24%

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

Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
2							
3	1	Salaries & Stipends					
4							
5	12	Instruction					
6	501041	Educ Spec Salary-Reg Ed	\$402,451	\$391,449	\$405,149	\$13,701	3.50%
7	501042	Educ Spec Salary-Spec Ed	\$2,200,225	\$2,475,158	\$2,561,788	\$86,631	3.50%
8	501071	Teacher Salary-Reg Ed	\$29,346,940	\$31,270,594	\$32,874,126	\$1,603,532	5.13%
9	501072	Teacher Salary-Spec Ed	\$7,181,039	\$7,387,329	\$7,700,410	\$313,081	4.24%
10	501078	Teacher Salary-Library	\$61,951	\$66,438	\$70,308	\$3,870	5.82%
11	501082	SPED Coordinator Salary	\$623,019	\$665,575	\$688,870	\$23,295	3.50%
12	501128	Nurse Salary	\$913,996	\$925,206	\$958,087	\$32,881	3.55%
13	502061	Aide Salary-Reg Ed	\$290,773	\$250,485	\$255,119	\$4,634	1.85%
14	502062	Aide Salary-Spec Ed	\$3,482,320	\$3,498,785	\$3,563,513	\$64,728	1.85%
15	502068	Aide Salary-Undist	\$111,423	\$114,924	\$117,050	\$2,126	1.85%
16	561201	Pro Dev Reg Ed-Regional Based	\$1,019,940	\$7,514	\$7,514	\$0	0.00%
17	562202	Pro Dev SPED-Regional Based	\$338,857	\$80	\$80	\$0	0.00%
18	563081	Substitute Long Term Reg Ed	\$78,240	\$77,553	\$77,553	\$0	0.00%
19	563082	Substitute Long Term SPED	\$5,040	\$33,950	\$33,950	\$0	0.00%
20	563658	Athletic Coach Stipend	\$316,610	\$323,845	\$330,322	\$6,477	2.00%
21	563668	Athletic Trainer Stipend	\$42,517	\$62,616	\$63,868	\$1,252	2.00%
22	563678	Athletic Misc. Stipend	\$6,308	\$7,474	\$7,623	\$149	2.00%
23	573072	Substitute Teachers SPED	\$270	\$3,390	\$3,390	\$0	0.00%
24	573638	Student Activity Stipend-Advisor	\$58,473	\$58,951	\$60,130	\$1,179	2.00%
25	573648	Student Activity Stipend-Other	\$1,200	\$1,600	\$1,632	\$32	2.00%
26	583041	Substitute-Ed Specialist-Reg	\$13,828	\$21,416	\$21,416	\$0	0.00%
27	583042	Substitute Ed Spec Salary-SPED	\$70,911	\$66,018	\$66,018	\$0	0.00%
28	583061	Substitute Aide-Reg Ed	\$16,322	\$15,935	\$15,935	\$0	0.00%
29	583062	Substitute Aide-SPED	\$91,563	\$80,789	\$80,789	\$0	0.00%
30	583071	Substitute Teacher-Reg Ed	\$395,970	\$459,763	\$459,763	\$0	0.00%
31	583072	Substitute Teacher-SPED	\$31,867	\$34,732	\$34,732	\$0	0.00%
32	583128	Substitute Nurse	\$49,837	\$48,332	\$48,332	\$0	0.00%
33	Total	Instruction	\$47,151,887	\$48,349,901	\$50,474,587	\$2,124,687	4.39%
34		\$ Diff Prior Year +/-	\$1,860,444	\$1,198,013	\$2,124,687		
35		% Diff Prior Year +/-	4.11%	2.54%	4.39%		
36							
37	14	Administration					
38	501018	Administrator Salary	\$708,790	\$614,546	\$759,546	\$145,000	23.59%
39	501028	Principal Salary	\$1,322,662	\$1,337,772	\$1,337,772	\$0	0.00%
40	Total	Administration	\$2,031,453	\$1,952,318	\$2,097,318	\$145,000	7.43%
41		\$ Diff Prior Year +/-	\$696,226	(\$79,134)	\$145,000		
42		% Diff Prior Year +/-	35.74%	-3.90%	7.43%		
43							
44	16	Support					
45	501031	Admin Spec Salary-Maint	\$306,861	\$284,716	\$291,834	\$7,118	2.50%
46	501038	Admin Spec Salary	\$447,890	\$428,900	\$439,623	\$10,723	2.50%
47	501058	Tech Asc/Asst Salary	\$471,173	\$546,173	\$559,828	\$13,654	2.50%
48	501088	Asst Principal Salary	\$1,587,956	\$1,520,873	\$1,558,895	\$38,022	2.50%
49	502098	Custodian Salary	\$2,409,679	\$2,520,909	\$2,583,932	\$63,023	2.50%
50	502101	Clerical Salary-Reg Ed	\$88,537	\$94,727	\$97,095	\$2,368	2.50%
51	502108	Clerical Salary	\$1,160,728	\$1,207,293	\$1,237,476	\$30,182	2.50%
52	502618	Student Salary	\$1,610	\$1,925	\$1,973	\$48	2.50%
53	503078	Cafeteria Monitor	\$38,180	\$41,282	\$41,282	\$0	0.00%
54	562808	Secretarial O/T-Regional Based	\$330	\$2,206	\$2,206	\$0	0.00%
55	563908	Sch Com Stipend-Regional Based	\$10,664	\$10,587	\$10,587	\$0	0.00%

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Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
56	572808	Prin-Secretarial Overtime	\$457	\$249	\$249	\$0	0.00%
57	573528	Custodial Overtime	\$21,294	\$29,951	\$29,951	\$0	0.00%
58	573538	Building Check	\$14,258	\$17,447	\$17,447	\$0	0.00%
59	573548	Custodial Summer	\$34,365	\$32,115	\$32,115	\$0	0.00%
60	583098	Substitute Custodian	\$78,496	\$85,882	\$85,882	\$0	0.00%
61	583108	Substitute Clerical	\$25,661	\$20,439	\$20,439	\$0	0.00%
62	Total	Support	\$6,698,138	\$6,845,675	\$7,010,813	\$165,138	2.41%
63		\$ Diff Prior Year +/-	\$243,762	\$147,537	\$165,138		
64		% Diff Prior Year +/-	3.78%	2.20%	2.41%		
65							
66	Total	Salaries & Stipends	\$55,881,478	\$57,147,894	\$59,582,718	\$2,434,825	4.26%
67		\$ Diff Prior Year +/-	\$2,155,912	\$1,266,416	\$2,434,825		
68		% Diff Prior Year +/-	4.01%	2.27%	4.26%		
69							
72	2	Benefits & Insurance					
73							
74	21	Health Insurance Active					
75	568008	Health Ins-Employee	\$7,948,532	\$8,515,441	\$8,607,543	\$92,102	1.08%
76	568028	Contract Benefits	\$7,490	\$10,452	\$10,713	\$261	2.50%
77	568198	Insurance Buyout	\$115,493	\$35,917	\$36,276	\$359	1.00%
78	Total	Health Insurance Active	\$8,071,514	\$8,561,810	\$8,654,532	\$92,722	1.08%
79		\$ Diff Prior Year +/-	\$820,990	\$490,295	\$92,722		
80		% Diff Prior Year +/-	11.32%	6.07%	1.08%		
81							
82	23	Health Insurance Retired					
83	568018	Health Insurance Retired	\$2,089,778	\$2,243,856	\$2,315,722	\$71,866	3.20%
84	568019	OPEB Trust	\$0	\$10,000	\$10,000	\$0	0.00%
85	568038	Sick Leave Buy-Back	\$47,685	\$176,785	\$30,937	(\$145,848)	-82.50%
86	568658	Health Insurance-Town	\$99,609	\$113,524	\$113,524	\$0	0.00%
87	Total	Health Insurance Retired	\$2,237,073	\$2,544,165	\$2,470,184	(\$73,982)	-2.91%
88		\$ Diff Prior Year +/-	\$212,675	\$307,093	(\$73,982)		
89		% Diff Prior Year +/-	10.51%	13.73%	-2.91%		
90							
91	25	Other Insurances & Benefits					
92	568028	Contract Benefits	\$8,759	\$26,617	\$26,617	\$0	0.00%
93	568038	Long Term Disability	\$57,048	\$51,086	\$52,108	\$1,022	2.00%
94	568058	Medicare	\$772,325	\$861,382	\$898,082	\$36,700	4.26%
95	568108	Life Insurance	\$16,021	\$16,383	\$16,383	\$0	0.00%
96	568128	Unemployment	\$43,777	\$159,169	\$58,893	(\$100,276)	-63.00%
97	568158	Worker's Comp	\$277,487	\$349,601	\$349,601	\$0	0.00%
98	568508	Gen Liability Insurance	\$206,434	\$189,670	\$189,670	\$0	0.00%
99	Total	Other Insurances & Benefits	\$1,381,852	\$1,653,908	\$1,612,532	(\$41,376)	-2.50%
100		\$ Diff Prior Year +/-	\$124,440	\$272,056	(\$41,376)		
101		% Diff Prior Year +/-	9.90%	19.69%	-2.50%		
102							
103	27	Retirement Benefit					
104	568608	Worcester Reg Retirement System	\$1,425,736	\$1,709,701	\$1,828,867	\$119,166	6.97%
105	Total	Retirement Benefit	\$1,425,736	\$1,709,701	\$1,828,867	\$119,166	6.97%
106		\$ Diff Prior Year +/-	\$66,083	\$283,965	\$119,166		
107		% Diff Prior Year +/-	4.86%	19.92%	6.97%		
108							
109	Total	Benefits & Insurance	\$13,116,175	\$14,469,584	\$14,566,115	\$96,531	0.67%
110		\$ Diff Prior Year +/-	\$1,224,188	\$1,353,409	\$96,531		
111		% Diff Prior Year +/-	10.29%	10.32%	0.67%		
112							
113	3	Instructional Support					

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Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
114							
115	31	District School Administration					
116	564008	Sup & Exp Undist-Regional Base	\$57,228	\$48,081	\$49,283	\$1,202	2.50%
117	564108	Staff Recruit-Regional Based	\$8,930	\$9,377	\$9,611	\$234	2.50%
118	564508	Equipt & Furn Und-Regional Based	\$0	\$1,430	\$715	(\$715)	-50.00%
119	564568	Tech Sup/Exp Und-Regional Base	\$4,880	\$1,691	\$846	(\$846)	-50.00%
120	565908	Contracted Services-Nondiscret	\$96,426	\$91,201	\$93,025	\$1,824	2.00%
121	566008	Travel-Non Discretionary	\$37,781	\$31,685	\$32,319	\$634	2.00%
122	566201	Membership/Dues-Admin	\$21,284	\$17,800	\$18,156	\$356	2.00%
123	566301	Conf/Reg/Con Svc-Admin	\$977	\$3,644	\$3,717	\$73	2.00%
124	Total	District School Administration	\$227,506	\$204,909	\$207,671	\$2,763	1.35%
125		\$ Diff Prior Year +/-	(\$18,477)	(\$22,597)	\$2,763		
126		% Diff Prior Year +/-	-7.51%	-9.93%	1.35%		
127							
128	32	Contract Services					
129	565918	Legal Cont Services	\$33,174	\$27,000	\$27,540	\$540	2.00%
130	566918	Legal Settlements	\$59,506	\$71,514	\$72,944	\$1,430	2.00%
131	585902	Contracted Services-SPED	\$590,284	\$507,018	\$578,001	\$70,983	14.00%
132	Total	Contract Services	\$682,964	\$605,533	\$678,485	\$72,953	12.05%
133		\$ Diff Prior Year +/-	\$66,393	(\$77,431)	\$72,953		
134		% Diff Prior Year +/-	10.77%	-11.34%	12.05%		
135							
136	33	Technology Hardware Software					
137	564518	Technology Software	\$198,082	\$202,836	\$233,262	\$30,425	15.00%
138	564528	Technology Hardware	\$122,627	\$192,154	\$240,193	\$48,039	25.00%
139	565908	Contracted Services	\$1,850	\$2,662	\$2,796	\$133	5.00%
140	584518	Technology Software-Schools	\$240	\$1,305	\$1,305	\$0	0.00%
141	584521	Technology Hardware-Schools	\$76,296	\$45,000	\$50,175	\$5,175	11.50%
142	Total	Technology Hardware-Districtwide	\$399,095	\$443,958	\$527,730	\$83,772	18.87%
143		\$ Diff Prior Year +/-	(\$170,260)	\$44,863	\$83,772		
144		% Diff Prior Year +/-	-29.90%	11.24%	18.87%		
145							
146	34	Instructional Matl & Svcs					
147	564001	Curriculum Supp & Exp	\$258	\$154	\$0	(\$154)	-100.00%
148	564861	Curriculum Testing Material	\$0	\$310	\$0	(\$310)	-100.00%
149	566101	Curriculum Travel	\$3,347	\$3,196	\$3,196	\$0	0.00%
150	574001	Supplies & Expenses-Reg Ed	\$243,923	\$272,574	\$284,306	\$11,732	4.30%
151	574002	Supplies & Expenses-Spec Ed	\$29,428	\$34,772	\$34,772	\$0	0.00%
152	574004	Supplies & Expenses-Voc Ed	\$2,699	\$3,658	\$3,658	\$0	0.00%
153	574008	Supplies & Expenses-Principal	\$31,151	\$35,944	\$35,944	\$0	0.00%
154	574058	Stu Activities/Graduation	\$28,646	\$29,780	\$29,780	\$0	0.00%
155	574508	Equipment & Furniture	\$14,700	\$2,097	\$0	(\$2,097)	-100.00%
156	574551	Equipment Repair Inst	\$2,322	\$3,780	\$2,835	(\$945)	-25.00%
157	574558	Equipment Repair Princ	\$645	\$3,779	\$756	(\$3,023)	-100.00%
158	574561	Technology Supp & Exp	\$4,511	\$5,225	\$5,356	\$131	2.50%
159	575901	Contracted Service-Reg Ed	\$16,365	\$16,505	\$16,835	\$330	2.00%
160	576001	Principal Travel-Reg Ed	\$2,639	\$3,857	\$3,086	(\$771)	-20.00%
161	576002	Principal-Travel-SPED	\$13,649	\$9,864	\$10,111	\$247	2.50%
162	576008	Principal-Travel-Undist	\$902	\$1,515	\$1,060	(\$454)	-30.00%
163	584001	Principal-Supplies & Expense	\$13,102	\$13,102	\$13,429	\$328	2.50%
164	584501	Principal-Equipt & Furn Reg Ed	\$17,589	\$0	\$0	\$0	0.00%
165	584502	Principal-Equipt & Furn SPED	\$189	\$0	\$0	\$0	0.00%
166	584508	Principal-Equipt & Furn Other	\$728	\$0	\$0	\$0	0.00%
167	584801	Textbooks-Reg Ed	\$35,378	\$415,361	\$613,487	\$198,126	47.70%
168	584802	Textbooks-SPED	\$780	\$1,081	\$1,108	\$27	2.50%
169	584804	Textbooks-Voc	\$665	\$665	\$0	(\$665)	-99.95%

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Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
170	584862	Testing Material-SPED	\$2,667	\$2,667	\$2,721	\$53	2.00%
171	584871	Library-Education Materials	\$18,138	\$17,954	\$18,313	\$359	2.00%
172	Total	Instructional Matl & Srvc	\$484,420	\$877,841	\$1,080,754	\$202,913	23.11%
173		\$ Diff Prior Year +/-	(\$258,488)	\$393,420	\$202,913		
174		% Diff Prior Year +/-	-36.49%	81.21%	23.11%		
175							
176	35	Professional Development					
177	564001	PD Supply & Exp	\$3,831	\$15,465	\$15,465	\$0	0.00%
178	566101	PD Travel	\$814	\$824	\$824	\$0	0.00%
179	576201	PD Membership/Dues	\$8,128	\$8,790	\$8,790	\$0	0.00%
180	576301	PD Conference/Register	\$114,975	\$113,926	\$113,926	\$0	0.00%
181	Total	Professional Development	\$127,748	\$139,005	\$139,005	\$0	0.00%
182		\$ Diff Prior Year +/-	(\$86,739)	\$11,257	\$0		
183		% Diff Prior Year +/-	-40.50%	8.81%	0.00%		
184							
185	36	Network & Telephone					
186	564158	Telephone Service	\$7,611	\$8,725	\$8,943	\$218	2.50%
187	564168	Network Services	\$99,010	\$113,611	\$116,451	\$2,840	2.50%
188	574158	Telephone Schools	\$30,676	\$29,129	\$29,858	\$728	2.50%
189	Total	Network & Telephone	\$137,297	\$151,465	\$155,252	\$3,787	2.50%
190		\$ Diff Prior Year +/-	(\$313)	\$14,169	\$3,787		
191		% Diff Prior Year +/-	-0.23%	10.32%	2.50%		
192							
193	37	Print Management					
194	564538	Copier Leases Undist Reg Based	\$142,454	\$151,673	\$154,707	\$3,033	2.00%
195	574538	Copier Supplies Undist Reg Based	\$110,349	\$117,098	\$146,373	\$29,275	25.00%
196	574548	Outside Printing	\$216	\$0	\$0	\$0	0.00%
197	Total	Print Management	\$253,019	\$268,771	\$301,079	\$32,308	12.02%
198		\$ Diff Prior Year +/-	(\$41,498)	\$15,752	\$32,308	\$16,556	
199		% Diff Prior Year +/-	-14.09%	6.23%	12.02%	\$0	
200							
201	Total	Instructional Support	\$2,312,048	\$2,691,482	\$3,089,977	\$398,495	14.81%
202		\$ Diff Prior Year +/-	(\$511,985)	\$379,434	\$398,495		
203		% Diff Prior Year +/-	-18.37%	16.41%	14.81%		
204							
205	4	Operations & Maintenance					
206							
207	41	Custodial Supplies & Services					
208	565907	Custodial Services-Nondiscret	\$4,972	\$5,250	\$5,250	\$0	0.00%
209	575008	Custodial Supply & Material	\$218,844	\$114,723	\$161,446	\$46,723	40.73%
210	575558	Custodial Equipment Repair	\$5,721	\$7,602	\$7,602	\$0	0.00%
211	585508	Custodial Equipment	\$3,700	\$13,937	\$1,044	(\$12,893)	-92.51%
212	Total	Custodial Supplies & Ser	\$233,237	\$141,512	\$175,342	\$33,830	23.91%
213		\$ Diff Prior Year +/-	(\$6,339)	(\$91,725)	\$33,830		
214		% Diff Prior Year +/-	-2.65%	-39.33%	23.91%		
215							
216	42	Building Maintenance					
217	565428	Maintenance Equip Lease	\$660	\$759	\$759	\$0	0.00%
218	575558	Maintenance Equipment Repair	\$644	\$644	\$644	\$0	0.00%
219	575578	Vehicle Repair	\$2,927	\$10,185	\$10,185	\$0	0.00%
220	585208	Maintenance Repairs	\$653,993	\$390,244	\$440,274	\$50,029	12.82%
221	585318	Maintenance Contracts	\$60,776	\$269,033	\$219,004	(\$50,029)	-18.60%
222	Total	Building Maintenance	\$719,001	\$670,866	\$670,866	\$0	0.00%
223		\$ Diff Prior Year +/-	(\$32,448)	(\$48,135)	\$0		
224		% Diff Prior Year +/-	-4.32%	-6.69%	0.00%		
225							

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Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
226	43	Grounds Maintenance					
227	565808	Grounds Maintenance (Towns)	\$379,906	\$351,085	\$359,160	\$8,075	2.30%
228	575528	Grounds Supply & Material	\$16,766	\$67,487	\$67,487	\$0	0.00%
229	575558	Grounds Equipment Repair	\$19,659	\$19,511	\$19,511	\$0	0.00%
230	585508	Grounds Equipment	\$1,397	\$1,397	\$1,397	\$0	0.00%
231	585908	Contracted Services	\$27,317	\$27,288	\$27,288	\$0	0.00%
232	Total	Grounds Maintenance	\$445,046	\$466,768	\$474,843	\$8,075	1.73%
233		\$ Diff Prior Year +/-	\$71,574	\$21,722	\$8,075		
234		% Diff Prior Year +/-	19.16%	4.88%	1.73%		
235							
236	44	Utility Services					
237	565108	Heating Oil	\$549,319	\$564,144	\$566,965	\$2,821	0.50%
238	565118	Heating Gas	\$240,507	\$294,052	\$300,578	\$6,526	2.22%
239	565128	Electricity	\$1,005,339	\$945,210	\$1,042,441	\$97,231	10.29%
240	565138	Water/Sewer	\$174,102	\$187,768	\$187,768	\$0	0.00%
241	565148	Heat Fuel Other	\$0	\$0	\$0	\$0	0.00%
242	585158	Trash Removal Recycling	\$55,760	\$55,669	\$55,669	\$0	0.00%
243	Total	Utility Services	\$2,025,028	\$2,046,843	\$2,153,421	\$106,578	5.21%
244		\$ Diff Prior Year +/-	\$130,823	\$21,816	\$106,578		
245		% Diff Prior Year +/-	6.91%	1.08%	5.21%		
246							
247	Total	Operations & Maintenance	\$3,422,312	\$3,325,989	\$3,474,472	\$148,483	4.46%
248		\$ Diff Prior Year +/-	\$163,610	(\$96,322)	\$148,483		
249		% Diff Prior Year +/-	5.02%	-2.81%	4.46%		
250							
251	5	Pupil Services					
252							
253	51	Athletics General Fund					
254	584008	Athletics Supplies & Expenses	\$2,009	\$0	\$0	\$0	0.00%
255	Total	Athletics General Fund	\$2,009	\$0	\$0	\$0	0.00%
256		\$ Diff Prior Year +/-	\$2,009	(\$2,009)	\$0		
257		% Diff Prior Year +/-	100.00%	-100.00%	0.00%		
258							
259	52	Health Office					
260	574008	Health Supplies & Expenses	\$15,314	\$16,618	\$16,950	\$332	2.00%
261	574558	Health Equipment Repair	\$298	\$324	\$330	\$6	2.00%
262	585908	Health Contracted Services	\$42,544	\$25,327	\$32,542	\$7,215	28.49%
263	Total	Health Office	\$58,155	\$42,269	\$49,823	\$7,554	17.87%
264		\$ Diff Prior Year +/-	\$10,217	(\$15,886)	\$7,554		
265		% Diff Prior Year +/-	21.31%	-27.32%	17.87%		
266							
267	53	Districtwide Charges					
268	565908	Contracted Services-Nondiscret	\$1,081	\$0	\$0	\$0	0.00%
269	568208	Student Insurance	\$8,612	\$8,612	\$8,698	\$86	1.00%
270	Total	Districtwide Charges	\$9,693	\$8,612	\$8,698	\$86	1.00%
271		\$ Diff Prior Year +/-	(\$28,063)	(\$1,081)	\$86		
272		% Diff Prior Year +/-	-74.33%	-11.15%	1.00%		
273							
274	54	Student Activity General Fund					
275	574008	Student Activity Sup & Exp	\$4,514	\$4,514	\$4,514	\$0	0.00%
276	Total	Student Activity General	\$4,514	\$4,514	\$4,514	\$0	0.00%
277		\$ Diff Prior Year +/-	(\$210)	\$0	\$0		
278		% Diff Prior Year +/-	-4.45%	0.00%	0.00%		
279							
280	Total	Pupil Services	\$74,371	\$55,395	\$63,035	\$7,640	13.79%
281		\$ Diff Prior Year +/-	(\$16,047)	(\$18,976)	\$7,640		
282		% Diff Prior Year +/-	-17.75%	-25.52%	13.79%		

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Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
283							
284	6	Special Ed Tuitions					
285							
286	61	Tuition To Public Schools					
287	569702	Tuition-Public	\$797,657	\$1,049,605	\$1,156,375	\$106,770	10.17%
288	569712	Summer Tuition-Public	\$36,610	\$43,109	\$47,494	\$4,385	10.17%
289	Total	Tuition To Public School	\$834,267	\$1,092,714	\$1,203,869	\$111,155	10.17%
290		\$ Diff Prior Year +/-	\$256,275	\$258,447	\$111,155		
291		% Diff Prior Year +/-	44.34%	30.98%	10.17%		
292							
293	62	Tuition To Private Schools					
294	569722	Tuition-Private	\$997,750	\$1,263,722	\$1,414,889	\$151,167	11.96%
295	569732	Summer Tuition-Private	\$15,685	\$20,117	\$22,524	\$2,407	11.96%
296	Total	Tuition To Private School	\$1,013,436	\$1,283,839	\$1,437,412	\$153,573	11.96%
297		\$ Diff Prior Year +/-	\$466,870	\$270,403	\$153,573		
298		% Diff Prior Year +/-	85.42%	26.68%	11.96%		
299							
300	63	Tuition To Collaboratives					
301	569772	Tuition-Collaborative	\$244,326	\$148,690	\$251,830	\$103,140	69.37%
302	569773	Summer Tuition-Collaborative	\$15,819	\$11,887	\$20,133	\$8,246	69.37%
303	Total	Tuition To Collaborative	\$260,145	\$160,577	\$271,963	\$111,386	69.37%
304		\$ Diff Prior Year +/-	(\$85,283)	(\$99,568)	\$111,386		
305		% Diff Prior Year +/-	-24.69%	-38.27%	69.37%		
306							
307	Total	Special Ed Tuitions	\$2,107,848	\$2,537,130	\$2,913,244	\$376,114	14.82%
308		\$ Diff Prior Year +/-	\$637,863	\$429,282	\$376,114		
309		% Diff Prior Year +/-	43.39%	20.37%	14.82%		
310							
311	7	Other Operating Costs					
312							
313	71	Financing & Fixed Charges					
314	567268	Building Rentals	\$5	\$5	\$5	\$0	0.00%
315	567827	Ran Expenses	\$0	\$0	\$0	\$0	0.00%
316	Total	Financing & Fixed Charge	\$5	\$5	\$5	\$0	0.00%
317		\$ Diff Prior Year +/-	(\$146,012)	\$0	\$0		
318		% Diff Prior Year +/-	-100.00%	0.00%	1.00%		
319							
320	72	Tuition Out School Choice					
321	569751	Tuition-Sch Choice	\$615,454	\$664,438	\$654,287	(\$10,151)	-1.53%
322	Total	Tuition Out School Choice	\$615,454	\$664,438	\$654,287	(\$10,151)	-1.53%
323		\$ Diff Prior Year +/-	(\$74,659)	\$48,984	(\$10,151)		
324		% Diff Prior Year +/-	-10.82%	7.96%	-1.53%		
325							
326	73	Tuition Out Charter School					
327	569761	Tuition-Charter Reimb	\$446,432	\$465,039	\$527,418	\$62,379	13.41%
328	Total	Tuition Out Charter School	\$446,432	\$465,039	\$527,418	\$62,379	13.41%
329		\$ Diff Prior Year +/-	(\$30,220)	\$18,607	\$62,379		
330		% Diff Prior Year +/-	-6.34%	4.17%	13.41%		
331							
332	74	Tuition Out Recovery H.S.					
333	569751	Tuition-Out Recovery School	\$22,673	\$23,391	\$23,391	\$0	0.00%
334	Total	Tuition Out Recovery H.S	\$22,673	\$23,391	\$23,391	\$0	0.00%
335		\$ Diff Prior Year +/-	(\$1,534)	\$718	\$0		
336		% Diff Prior Year +/-	-6.34%	3.16%	0.00%		
337							
338	Total	Other Operating Costs	\$1,084,564	\$1,152,873	\$1,205,101	\$52,228	4.53%
339		\$ Diff Prior Year +/-	(\$252,426)	\$68,309	\$52,228		

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Row	Object	Description	2017 Budget	2018 Budget	2019 Budget	\$ Diff +/- LY	% Diff
340		% Diff Prior Year +/-	-18.88%	6.30%	4.53%		
341							
342	8	Transportation					
343							
344	81	Transportation Regular Ed					
345	569601	Transportation Regular Ed	\$3,512,148	\$3,748,425	\$3,906,929	\$158,504	4.23%
346	Total	Transportation Regular Ed	\$3,512,148	\$3,748,425	\$3,906,929	\$158,504	4.23%
347		\$ Diff Prior Year +/-	\$375,318	\$236,277	\$158,504		
348		% Diff Prior Year +/-	11.96%	6.73%	4.23%		
349							
350	82	Transportation Special Ed					
351	569632	Transport-SPED	\$2,098,699	\$1,874,658	\$1,779,997	(\$94,661)	-5.05%
352	569642	Transport-Vans	\$690,070	\$864,055	\$1,154,007	\$289,952	33.56%
353	Total	Transportation Special Ed	\$2,788,769	\$2,738,713	\$2,934,004	\$195,291	7.13%
354		\$ Diff Prior Year +/-	\$182,359	(\$50,056)	\$195,291		
355		% Diff Prior Year +/-	7.00%	-1.79%	7.13%		
356							
357	Total	Transportation	\$6,300,917	\$6,487,138	\$6,840,933	\$353,795	5.45%
358		\$ Diff Prior Year +/-	\$557,677	\$186,221	\$353,795		
359		% Diff Prior Year +/-	9.71%	2.96%	5.45%		
360							
361	9	Debt Service					
362							
363	91	Debt Service Principal					
364	567826	Principal Payment	\$1,840,000	\$1,860,000	\$1,895,000	\$35,000	1.88%
365	Total	Debt Service Principal	\$1,840,000	\$1,860,000	\$1,895,000	\$35,000	1.88%
366		\$ Diff Prior Year +/-	\$25,000	\$20,000	\$35,000		
367		% Diff Prior Year +/-	1.38%	1.09%	1.88%		
368							
369	92	Debt Service Interest					
370	567827	Debt Service Interest	\$711,056	\$650,894	\$578,856	(\$72,038)	-11.07%
371	Total	Debt Service Interest	\$711,056	\$650,894	\$578,856	(\$72,038)	-11.07%
372		\$ Diff Prior Year +/-	(\$44,655)	(\$60,162)	(\$72,038)		
373		% Diff Prior Year +/-	-5.91%	-8.46%	-11.07%		
374							
375	Total	Debt Service	\$2,551,056	\$2,510,894	\$2,473,856	(\$37,038)	-1.48%
376		\$ Diff Prior Year +/-	(\$19,655)	(\$40,162)	(\$37,038)		
377		% Diff Prior Year +/-	-0.76%	-1.57%	-1.48%		
378							
379	Total	General Fund	\$86,850,769	\$90,378,379	\$94,209,452	\$3,831,072	4.24%
380		\$ Diff Prior Year +/-	\$3,951,418	\$3,527,610	\$3,831,073		
381		% Diff Prior Year +/-	4.77%	4.06%	4.24%		

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Attachment E – Technology Budget Plan

FY18 Completed Purchases		
Item	Actual Cost	Comments
1st year of HS 1:1 program*	\$62,307	Chromebooks (Grade 9) & Bandwidth Upgrades
Chromebook Carts (Phase 1)	\$66,108	Chromebook Carts grades 3-8 MCAS Testing
WRHS Staff Laptop Upgrade (Phase 2)	\$46,294	Replace oldest MacBooks models
Staff Chromebooks (Phase 1)	\$12,000	Provide MS staff with Chromebook
Datacenter Server Lease	\$34,667	Year 2 of 3
Server Replacement (Phase 2)	\$15,778	Replace 5 school-based servers
Teacher Training (Phase 1)	[\$20,000]	PD tech integration (HS, MS) [Title II grant]
Total For Year	\$237,154	

* Includes cost for one-year of 3-year Chromebook financing and bandwidth upgrades

FY19 Anticipated Purchases		
Item	Projected Cost	Comments
2nd year of HS 1:1 program	\$90,183	Devices for grades 9 and 10 (1:1)
Staff Chromebooks (Phase 2)	\$35,000	Gr. K-5 Teacher Chromebooks
HS Laptop Renewal (Ongoing)	\$35,000	Replacing 25% per year ongoing plan
Network tools and software	\$25,000	Web filtering device management, app licenses
Datacenter Server Lease	\$34,667	Year 3 of 3
Teacher Training (Phase 2)	[\$20,000]	PD tech integration (HS, MS Elem) [Title II grant]
Total For Year	\$219,850	

FY20 Anticipated Purchases	
Item	Comments
Middle School Chromebooks	Provide devices to support educational needs equitably between MS
Elementary Chromebooks	Provide suitable devices to meet needs and state testing requirements
Staff Chromebooks (Phase 3)	Teacher Chromebook upgrades
Applications and Software	Products to support and enhance learning
Staffing	Instructional and integration support to meet staff needs
Ongoing Teacher Training	PD for teachers to support and enhance student learning in technology

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Attachment F – Textbook Budget Plan

FY19 Anticipated Purchases		
Item	Projected Cost	Comments
ELA (PrK-5)	\$208,000	Elementary ELA Phase 2
ELA (9-12)	\$8,000	High School ELA
Mathematics (PreK-5)	\$132,000	Eureka Math
Mathematics (9-12)	\$45,000	High School Math Phase 2
Science (K-5)	\$40,000	Elem. Science Program Materials Phase 1
Science (6-8)	\$6,000	MS Science Program Materials Phase 2
Foreign Language	\$90,000	Foreign Language Phase I
Partnership Programs	\$30,000	Physical Education Program Materials
Total For Year	\$559,000	
FY20 Anticipated Purchases		
Item	Projected Cost	Comments
ELA (PrK-5)	\$180,000	Elementary ELA Phase 2
ELA (9-12)	\$8,000	High School ELA
Mathematics (PreK-5)	\$135,000	Eureka Math
Mathematics (9-12)	\$31,000	HS Math Phase 2
Science (K-5)	\$25,000	Elem. Science Program Materials Phase 1
Science (9-12)	\$120,000	HS Science Program Materials Phase 2
Foreign Language	\$38,000	Foreign Language Phase I
Performing Arts/Career	\$27,000	Music, Art, Partnership Programs
Total For Year	\$564,000	
FY21 Anticipated Purchases		
Item	Projected Cost	Comments
ELA (PrK-5)	\$166,000	Elementary ELA, Phase 3
ELA (9-12)	\$8,000	High School ELA
Mathematics (PreK-5)	\$138,000	Eureka Math
Mathematics (6-8)	\$125,000	MS Math Phase 1
Science (6-8)	\$210,000	MS Science Phase 1
Partnership Programs	\$9,000	Partnership Programs, Phase 2
Total For Year	\$656,000	

**Wachusett Regional School District
FY 2019 Budget Information
Approved Budget 3/12/18**

Attachment G – Maintenance Plan

The following are listing of projects completed in FY18 and/ those that will be completed over the summer and into FY19. This listing does not include 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 all emergency repair needs.

FY 2017-18 COMPLETED EXTRAORDINARY REPAIRS	FY 2018-19 ANTICIPATED EXTRAORDINARY REPAIRS
<u>Wachusett Regional High School</u> - Replaced RTU Coil - Replace Existing Lighting with LED In Multi Use Exercise Rooms - Replaced Emergency Generator Transfer Switch	<u>Wachusett Regional High School</u> - Install Sprinklers, Lighting, Plugs in Theatre Construction Area - Replace Café Lights with LED's - Seal Parking Lot and Repaint Lines
<u>Dawson Elementary School</u> - Replaced Multiple Motion Sensors - Replaced Multiple Communication System Cards - Replaced Two (2) Classroom Coils	<u>Dawson Elementary School</u> - Replace Premature Aging Sprinkler Heads - Replace Boiler Cabinet/Seal Panels - Replace Office and SPED Classroom AC Compressors
<u>Davis Hill Elementary School</u> - Replaced/Rebuilt Water Pump Components - Replaced Boiler Oil Pumps - Repaired/ Replaced Veederoot Components	<u>Davis Hill Elementary School</u> - Replace Aging Tractor - Replace Aging Playground Components - Replace Metered Faucets with Paddle Type for SPED Use.
<u>Mayo Elementary School</u> - Replaced Recalled Sprinkler Heads - Refurbished Domestic Water and Sprinkler Backflow Valve - Replaced Voice Mail System	<u>Mayo Elementary School</u> - Repair/Replace Urinals, Toilets and Sink Components - Construct Shed for Tractor Storage - Replace Water Fountains with Combo Fountain/ Bottle Stations
<u>Mountview Middle School</u> - Repaired Damaged Handicapped Door Operators - Repaired Garage Floor Heating System - Completed Elevator Repairs and Reprogramming	<u>Mountview Middle School</u> - Implement new Heating Ventilation Maintenance Contract - Purchase Used Lift for Cleaning and Repairs - Install In-Ground Sprinkler System
<u>Paxton Center School</u> - Replaced Kitchen Hot Water Booster - Replaced Multiple Boiler Components - Replaced and Repaired Veederoot Components	<u>Paxton Center School</u> - Replace Hot Water Heater Components - Replace Blackout Blinds in Cafetorium - Replace Clocks and Communication System
<u>Thomas Prince School</u> - Replaced/Repaired Multiple Toilets, Urinals, Sink Components - Replaced Hall and Cafeteria Floor Tiles - Completed Multiple Repairs to Bring Building up to Code	<u>Thomas Prince School</u> - Replace Aged Out Motion Sensors' - Wire Additional Duct Sensors in Gym - Construct Shed for Tractor Storage
<u>Naquag Elementary School</u> - Replaced/Repaired Multiple Toilets, Urinals, Sink Components - Replaced Hot Water Heater - Replaced Recalled Sprinkler Heads	<u>Naquag Elementary School</u> - Service/Repair Movable Wall - Chemical Clean Café/Gym HV Coils - Replace Aged Out Energy Management System
<u>Central Tree Middle School</u> - Replaced HV Air Compressor and Tank - Replaced Recalled Sprinklers - Installed AC in Multiple Special Ed Rooms	<u>Central Tree Middle School</u> - Repair/Replace Communication System Components - Replace Energy Management System - Replace Aging HV System Air Lines to Classrooms
<u>Glenwood Elementary</u> - Replaced Multiple Classroom Phones and Clocks - Rebuilt Water Pump - Sealed Perimeter Brick Work	<u>Glenwood Elementary</u> - Repair Entrance Roof Leaks - Repair Exterior Drainage - Cover Deteriorating Perimeter Ledge with Metal Cap
<u>Chocksett Middle School</u> - Repaired Two (2) Handicapped Chair Lifts - Replaced Recalled Sprinkler Heads - Replaced Boiler Water Tubes	<u>Chocksett Middle School</u> - Repair/Replace Veederoot Components - Rebuild HV Compressor Motor - Repair/Replace Library and Office AC Compressors
<u>Houghton Elementary School</u> - Replaced Recalled Sprinkler Heads - Replaced Gym Lights with LED - Constructed Learning Areas and Installed AC in SPED Rooms	<u>Houghton Elementary School</u> - Replace Aging Septic System Controls - Replace Damaged HV Grates In Gym - Attached Washable Tile Like Material to Hall Walls
<u>ECC/Central Office</u> - Installed New Emergency Classroom Phone System - Repaired and Relocated Jefferson School Sign - Replaced Multiple Boiler Sections	<u>ECC/Central Office</u> - Replace Aged Out Emergency Lighting - Repair Damaged Windows - Fill and Regrade Dirt Parking Lot

End of Document

