Wachusett Regional School District



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FY 2027 Budget Book DRAFT

School Committee Approved Budget
May 19, 2026

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INTRODUCTION

Wachusett Regional School District Committee

Member	Town
Lauren Salmon-Garrett, Chair	Holden
Shannon Poole, Vice Chair	Holden
Brett Beardmore	Rutland
Natalie Borreson	Rutland
Jana Brennan	Holden
Brian Cline	Sterling
Paul DuBois	Princeton
William Fisher	Holden
Maleah Gustafson	Holden
Laura Kirshenbaum	Holden
Kumara Govarhan	Rutland
Dana Lorway	Princeton
Scott Runstrom	Paxton
Ann Marie Stoica	Paxton
Jamie Winters	Sterling
Linda Woodland	Sterling

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District Administration

James Reilly, Superintendent
Jon Krol, Deputy Superintendent
William Beando, Director of Human Resources
Joan DeAngelis, Director of Special Education & Student Support
Lara DeRose, Director of Curriculum, Assessment, and Instruction
Michelle Grisé, Director of Business and Finance
Ace Thompson, Director of Student Support
Barry Sclar, Director of Technology & Communication

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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.

The District operates thirteen schools in pre-kindergarten through grade twelve. Paxton and Princeton have one K-8 elementary school in each town, Holden has three elementary schools and one middle school, Rutland has two elementary schools and one middle school, and Sterling has one elementary school and one 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 sixteen elected members. Per the Regional Agreement the number of members from each town is based on town population. Outside of special circumstances, each member's term runs for three years. The role of the School Committee is to hire the Superintendent, establish educational goals and policies, and approve an education budget.

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 4100 Budget

This policy 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/Advisory 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.

Policy 4110 Budget Planning & Adoption

This policy outlines that the budget reflects the educational goals of the District. Presentation of the budget shall be in compliance with M.G.L. Ch. 71, S. 16B. 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 no less than seven days after the notice for the hearing has been published in a local newspaper.

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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 – DESE (Department of Elementary and Secondary Education) 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. The Capital Budget will be reviewed with the School Committee. Excess & Deficiency documents to be submitted to DOR/DLS (Department of Revenue Division of Local Services).

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 – Town Manager meetings with Superintendent and Director of Business and Finance to discuss budget issues and to provide an opportunity for town representatives to share concerns about the budget process.

January – District Administration will meet with all principals and department leaders for their budget requests and proposals.

February – District will present a Preliminary Budget based on revenue projections based on the Governor’s Budget. Initial draft budget presentation to the School Committee. The Business and Finance Subcommittee will host town officials and state representatives for a budget roundtable discussion with the first draft of the budget.

March – District will hold a Budget Hearing using the most recent version of the state budget. The School Committee will approve a budget and Member Towns will be notified of assessments within thirty days of approval.

March/April – Superintendent and Director of Business and Finance will attend joint Finance Committee and Selectboard town meeting to present budget intricacies focussing on member town impact

May/June – Annual Town Meetings to vote on the budget which must be approved in at least four of the five 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.

June/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.

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Budget Management

Each fiscal year the 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. The Director of Business and Finance reviews the budget with the Superintendent bi-weekly and the School Committee receives Budget Status Reports each month.

SECTION II - ENROLLMENT

Enrollment Reporting

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 official DESE enrollment numbers for the entire school year and are used in the calculation of the Foundation Budget.

Enrollment By Town

Overall District	Oct. 2024		Oct. 2025		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3124	47.12%	3034	46.62%	-90	-2.88%
Paxton	615	9.28%	593	9.11%	-22	-3.58%
Princeton	423	6.38%	450	6.91%	27	6.38%
Rutland	1598	24.10%	1591	24.45%	-7	-0.44%
Sterling	870	13.12%	840	12.91%	-30	-3.45%
Total	**6630**	**100.00%**	**6508**	**100.00%**	**-122**	**-1.84%**

High School	Oct. 2024		Oct. 2025		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	838	45.97%	799	44.96%	-39	-4.65%
Paxton	176	9.65%	177	9.96%	1	0.57%
Princeton	101	5.54%	107	6.02%	6	5.94%
Rutland	441	24.19%	447	25.15%	6	1.36%
Sterling	267	14.65%	247	13.90%	-20	-7.49%
Total	**1,823**	**100.00%**	**1,777**	**100.00%**	**-46**	**-2.52%**

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SECTION III - REVENUES

Sources of Revenue

The Wachusett Regional School District receives revenues from three (3) major sources: Assessments to Member Towns, State Aid, and Local Revenues. Per the Regional Agreement assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) is set by the Foundation Budget. Separate assessments are designated for each Town's share of Transportation expenses, Debt Service costs, and the Operational Assessment.

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. 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, (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 for which each town is financially responsible. These counts include 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.

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**.** The required portion provided by Member Towns is the Minimum Local Contribution (MLC) which accounts

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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.

Town Assessments

Minimum Local Contribution

Town	FY26	FY27	$ Change	% Change
Holden	$24,421,513	$25,635,809	$1,214,296	4.97%
Paxton	$5,269,394	$5,456,275	$186,881	3.55%
Princeton	$4,377,739	$4,648,322	$270,583	6.18%
Rutland	$9,599,089	$10,102,963	$503,874	5.25%
Sterling	$9,821,885	$9,860,350	$38,465	0.39%
Total MLC	**$53,489,620**	**$55,703,719**	**$2,214,099**	**4.14%**

Discretionary Contribution

Town	FY26	FY27	$ Change	% Change
Holden	$11,790,929	$11,670,093	-$120,836	-1.02%
Paxton	$2,322,152	$2,280,449	-$41,703	-1.80%
Princeton	$1,596,480	$1,729,737	$133,257	8.35%
Rutland	$6,030,590	$6,120,415	$89,826,	1.49%
Sterling	$3,283,043	$3,231,679	-$51,364	-1.56%
Total Discr.	**$25,023,194**	**$25,032,374**	**$9,180**	**0.04%**

State and Local Revenue

The District receives state aid from a number of programs:

- Chapter 70 Aid - Based on the Governor's initial budget proposal
- Chapter 71 Regional Transportation Aid - Based on reimbursable expenses as reported on prior year EOYR Schedule 7 and a projected reimbursement percentage
- Charter Tuition Aid - Partial reimbursement for expenditures incurred for students residing in the Member Towns that are attending Charter Schools in the Commonwealth

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The District receives local revenues from four sources:

- Medicaid Reimbursements - Qualified expenses from claims filed by the District
- Interest - 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 transportation costs to other districts.
- Excess & Deficiency – Funds used as a local revenue to reduce town assessments

State/Local Source	FY26	FY27	$Diff +/(-)	% Diff +/(-)
Ch. 70 Aid	$37,561,713	$38,607,953	$1,046,240	2.79%
%Ch. 71 Transportation	$3,048,242	$2,760,419	($287,823)	-9.44%
Charter Tuition Aid	$109,495	$102,753	($6,742)	-6.16%
Total State Aid	**$40,719,450**	**$41,471,125**	**$751,675**	**1.85%**
Medicaid	$850,000	$850,000	$0	0.00%
Interest	$400,000	$400,000	$0	0.00%
Misc. Revenue	$350,000	$350,000	$0	0.00%
Excess & Deficiency	$500,000	$1,000,000	$500,000	100.00%
Total Local Revenue	**$2,100,000**	**$2,600,000**	**$500,000**	**23.81%**

Total Revenues

Revenue Source	FY26	FY27 Proposed	$Diff +/(-)	% Diff +/(-)
Holden Total	$39,854,565	$41,149,034	$1,294,469	3.25%
Paxton Total	$8,312,351	$8,494,267	$181,916	2.19%
Princeton Total	$6,463,366	$6,944,095	$480,729	7.44%
Rutland Total	$17,496,450	$18,247,707	$751,257	4.29%
Sterling Total	$14,129,818	$14,164,358	$34,540	0.24%
Total Towns	**$86,256,550**	**$88,999,461**	**$2,742,911**	**3.18%**
Total State Aid	$40,719,450	$41,471,125	$751,675	1.85%
Total Local Revenues	$2,100,000	$2,600,000	$500,000	23.81%
Total Revenue	**$129,076,000**	**$133,070,586**	**$3,994,586**	**3.09%**

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SECTION IV - EXPENDITURES

Appropriations

- **Salaries & Stipends**
  Salaries, stipends and substitute budgets for all departments
- **Benefits & Insurance**
  Employee and non-employee benefits and insurances
- **Instructional Support**
  Equipment, technology, classroom supplies, materials, and services
- **Operations & Maintenance**
  Custodial, maintenance, grounds. and utility expenses
- **Pupil Services**
  General fund expenses for athletics, health services and student activities
- **Special Ed Tuitions**
  Fees for students attending specialized programs outside of the district
- **Other Operating Costs**
  Non-discretionary operating expenses including school choice tuition
- **Transportation**
  Regular Ed and Special Ed in-district and out-of-district busing and vans
- **Debt Service**
  Principal and interest payments on construction bonds

Budget by Appropriation

Appropriation	FY26	FY27 Proposed	$ Diff +/(-)	% Diff
Salaries & Stipends	$77,515,461	$82,161,573	$4,646,111	5.99%
Benefits & Insurance	$24,425,676	$24,872,963	$447,287	1.83%
Instructional Support	$4,507,662	$5,418,279	$910,617	20.20%
Operations & Maintenance	$5,865,080	$6,551,170	$686,090	11.70%
Pupil Services	$330,963	$419,873	$88,910	26.86%
Special Ed Tuitions	$4,141,891	$594,212	($3,547,679)	-85.65%
Other Operating Costs	$1,497,289	$1,718,729	$221,440	14.79%
Transportation	$10,208,078	$10,775,388	$567,310	5.56%
Debt Service	$583,900	$558,400	($25,500)	-4.37%
Total General Fund	**$129,076,001**	**$133,070,587**	**$3,994,586**	**3.09%**

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