

**FY 2016 Budget Information  
April 27, 2015**

**REVISED BUDGET PROPOSAL**

**Wachusett Regional School District  
FY 2016 Budget Information**

**Wachusett Regional School Committee**

<u>Member</u>	<u>Town Representing</u>	<u>Years of Service</u>
Lance Harris, Chair	Sterling	2010 to present
Robert Imber, Vice-chair	Princeton	2006 to present
Scott Brown	Holden	2013 to present
Thomas Curran	Holden	2013 to present
Michael Dennis	Holden	2014 to present
Matthew Ehrenworth	Rutland	2013 to present
Timothy Ethier	Holden	2014 to present
Harriet Fradellos	Paxton	2014 to present
Susan Hitchcock	Sterling	2014 to present
Stacey Jackson	Holden	2008 to present
Julianne Kelley	Rutland	2007-2008, 2009 to present
Deidre Kosky	Holden	2012 to present
Sarah LaMountain	Sterling	2012 to present
Robert McCarthy	Holden	2013 to present
Kenneth Mills	Holden	2012 to present
Steve Porter	Sterling	2014 to present
Robert Remillard	Rutland	2010 to present
Barbara Renzoni	Paxton	2014 to present
Brian Ruttle	Princeton	2014 to present
Erik Scheinfeldt	Holden	2012 to present
Christina Smith	Holden	2013 to present
Charles Witkes	Rutland	2013 to present

**Wachusett Regional School District Administration**

Darryll McCall, Ed.D., Superintendent of Schools  
Joseph Scanlon, Director of Business and Finance  
Jeffrey Carlson, Director of Human Resources  
Kimberly Merrick, Ed.D., Administrator of Special Education  
Barry Sclar, Supervisor of Information Services  
James Dunbar, District Treasurer

Wachusett Regional School District  
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Jefferson, MA 01522  
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**Wachusett Regional School District  
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**Superintendent's Message**

The Wachusett Regional School District continues to move forward in very positive directions with a FY16 school budget that supports educational endeavors in a fiscally sound manner. The approved FY15 Budget was a 1.3% increase over the prior year, but with recent 9C cuts, the FY15 Budget likely will end (1.5%) below FY14. We will continue to work with our local state legislators to better assist us through items such as Chapter 70 and regional transportation reimbursement.

Both our state and our member towns face continued financial challenges, but as Superintendent I am presenting a strong FY16 Budget that will ensure the district can continue to provide the highest quality instruction to our students and support for all of our staff.

With the current FY15 budget the Wachusett Regional School District has been focused on improving student safety and well being and expanding professional development for teachers in support of two new math programs (Eureka Math and Big Ideas Math). We made enhancements in our technology infrastructure by improving WiFi interconnectivity. We ensured all of our schools have established safety protocols and I continue to meet monthly with a District-level emergency management team comprised of police and fire officials.

In building the FY16 Budget we have worked closely with each Building Principal to identify school specific staffing needs. The requested FY16 budget adds new staff at the elementary, middle and high school where class sizes are increasing, adds guidance/adjustment counselors at our middle schools, and reinstates the Principal at Chocksett Middle School and the Deputy Superintendent positions. Funds have been reallocated in the FY16 budget to increase spending on building maintenance, textbooks, and technology, all of which have been underfunded for the past several years.

There are several areas of the FY16 budget where we are decreasing our request. Special Education Tuitions has been reduced to reflect cost savings associated with leveraging our excellent in-District Special Education programs available to students. Debt Service is being reduced again for FY16 as the District took the initiative to refinance another high school bond. Additional documentation and information is provided on our FY16 Budget request. The District's budget process continues to be transparent as we are providing the School Committee, Town Select Boards and Finance Committees with budget detail and appropriate supporting documentation.

The FY14 Per-Pupil expenditures have been released by the Department of Elementary and Secondary Education and of 293 Districts reporting the Wachusett Regional School District at \$11,131 per-pupil was ranked 10th lowest spending of all school districts in Massachusetts, and 2nd lowest of all regional school districts. If WRSD had spent (\$40,000) less last year our District would have been the lowest funded regional school district in the state. We acknowledge that each school system is unique and education costs differ in different parts of the state, but in order to remain a top tier district a concerted effort must be made to better support education in our District.

Included with this document is a summary of projected FY16 Revenue Assessments (See Attachment A) and FY16 Expenditure Appropriations (See Attachment B).

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

Sincerely,

Darryll McCall, Ed.D.  
Superintendent

**Wachusett Regional School District  
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**School District Goals**

1. To create a multi-year budget book for major expenditures that support District goals and meet the needs of all categories of funding including salary and benefits, instructional materials, technology, infrastructure maintenance and capital expenditures.
2. Incorporated with the District Improvement Plan, the Superintendent will determine the District's material and professional development needs to support curricula and develop a specific five year plan, inclusive of budgeting considerations, to meet these needs. Such a plan will have specific measurable goals for year one.
3. Incorporated with the District improvement Plan, the Superintendent will develop a five year Technology Plan, inclusive of hardware, software, and professional development, along with corresponding budgetary equipments. Such a plan will have specific measurable goals for year one.
4. To update and/or redevelop a comprehensive and consistent District-wide written Emergency Management Plan, which shall consider feedback obtained from monthly meetings between the Superintendent and the Fire/Police Chiefs of the five towns.
5. To maintain ongoing and regular communications (including annual meetings) with officials from the five towns (Finance Committees, Selectboard, Town Managers, and DPWs) regarding the status, priority, and feasibility of new (and ongoing) WRSD budget requests.

**SECTION I - OVERVIEW**

**District Profile**

The Wachusett Regional School District was originally formed as a K-5 District in 1950 and expanded to a K-12 district in 1994. The member towns are Holden, Paxton, Princeton, Rutland and Sterling. The District operates thirteen (13) schools in pre-kindergarten through grade twelve. Paxton and Princeton have one (1) K-8 elementary school each, 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. There is a regional high school and an Early Childhood Center located in the town of Holden. With a 2014 enrollment of 7,349 students, the Wachusett Regional School District is the largest regional school district in the Commonwealth of Massachusetts.

**Regional School District Committee**

The Wachusett Regional School District Committee is the governing body of the district. The 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) members from the Town of Sterling. Each committee member's vote is equal (one member equals one vote). Unless there are special circumstances each member's term runs for three (3) years.

Pursuant to M.G.L. Ch. 71, Sect. 37 the role of the School Committee is to hire the Superintendent of Schools, establish educational goals and policies, and approve an education budget. All school committee actions are in conjunction with district policy, the regional agreement, the town leases, and all local, state and federal laws and regulations.

The Committee has four (4) standing subcommittees; Legal Affairs, Management and Education, Business and Finance, and Facilities and Security. Each Subcommittee makes recommendations to the School Committee. The number of Subcommittee members is limited to avoid establishing a quorum of the full School Committee. Members volunteer for Subcommittees and a Chairman of the Subcommittee is chosen.

The School Committee established an Audit Advisory Board which consists of School Committee members and constituents from each of the five (5) member towns. When needed the Committee established ad-hoc taskforces to focus on specific areas such as Collaborative Budgeting, Evaluation, etc.



**Wachusett Regional School District  
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**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 District's and the School Committee's priorities. There are two (2) District policies related to budget development.

The following are some of the key points of Policy P4100A Budget (See Attachment C):

1. The budget shall be the District's fiscal plan for achieving the School Committee's goals and objectives. The annual budget is the financial expression of the educational programs.
2. The operating budget for the District shall be prepared and presented in line with M.G.L., Department of Education regulations, School Committee direction and District policies.
3. The Superintendent will serve as Budget Officer for the District, but he may delegate portions of this responsibility to members of his staff as he deems appropriate. The three general areas of the responsibility of the Superintendent as Budget Officer will be budget preparation, budget presentation and budget administration.
4. The budget will include; staff authorization; expenditures by category; revenues by category.
5. The administration shall annually schedule, prepare and present to the Committee an initial draft of a proposed operating budget.
6. The administration will involve the building principals, staff, and school councils in the annual preparation of the budget.
7. Consistent systematic efforts will be made to communicate and work with the Finance/Advisory Committees and Selectboard prior to formal School Committee adoption. Those efforts will include an early presentation of the proposed budget at the Business Finance Subcommittee meeting to invited Member Town officials prior to formal School Committee adoption.
8. The Chairs of each of the Member Towns Selectboard and Finance/Advisory Committees shall be invited to present that opinion at the annual public hearing on the proposed budget.
9. Prior to the adoption of the annual budget, the School Committee will hold a public hearing.
10. A copy of the proposed budget shall be made available at town libraries of each town in the region at least one week prior to the date of the public hearing.
11. The final budget shall be adopted by the School Committee, at a regular or specially called meeting, by a two-thirds majority vote of the Committee membership.
12. A final budget summary shall be made available to the election authorities for distribution at town elections and to moderators for distribution at each town meeting and to the town libraries for reference.

The following are some of the key points of Policy P4110 Budget Planning & Adoption (See Attachment D):

1. The annual school budget will be prepared to reflect the educational goals of the Wachusett Regional School District with input from school councils.
2. The timeline for presentation of the budget shall be in compliance with Chapter 71, Section 16b.
3. The school district will coordinate the timing of its budget preparation with Town Meeting.
4. The School Committee will observe the statutory requirement of holding a public hearing on the proposed appropriation not less than seven (7) days after the notice for this hearing has been published in a local newspaper, consistent with M.G.L.

**Budget Development Process**

Each year the District develops a school budget in accordance with policy. Building a school budget for "next" year generally starts shortly after the beginning of each "current" school year. Even though each annual budget is fiscally independent from another, the overall budgeting process is a continuous flow of related factors and information that blend from one year to another.

Budget development starts with the District Administration team which includes the Superintendent, Director of Business & Finance, Director of Human Resources and other central office administrators. The team reviews budget needs for staffing, instructional and operational. Student enrollment projections are measured in the context of kindergarten registrations, class size projections, and new educational programs.

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School principals are an integral part of the budget process. As educational leaders Principals work with their School Councils in the development of School Improvement Plans and submit annual budgets to address areas of need. School budget requests are reviewed in consideration of District goals and the impact to the overall budget. The input from teachers/staff and School Councils is valuable for developing a collective ownership of the school budget.

The District also looks at areas where immediate needs are critical but there may not be sufficient budgets. The development of longer term plans for "Special Focus Areas" was initiated during the 2013-2014 school year and will be an on-going discussion in future years. These areas include Capital Budget Plan (See Attachment E), Technology Budget Plan (See Attachment F), Textbook Budget Plan (See Attachment G), Long Range Facilities Budget Plan (See Attachment H), and Print Management Budget Plan (See Attachment I). The District's goal in relation to these plans is to allocate a portion of funds in every fiscal year's operating budget to address a portion of the needs and continue that practice until the need has been addressed over the longer. More information on these Special Focus Areas is provided in Section VII.

**Budget Timeline and Approval**

District Administration will present an Initial Budget in February which may be based on projections of state and local revenues. This budget is updated when the state budget is issued by the Governor and maybe further revised as the state budget proceeds through the House and Senate. Once the District approves a final budget in March state law dictates that it cannot increase, a budget can only be adjusted downward. A copy of the District's Budget Development timeline is provided (See Attachment J).

After the Initial Budget is approved the District Treasurer informs member towns of their assessments for the following year. The approved school budget is then voted on at each Town Meeting in May.

The regional school district budget needs to be approved in at least four (4) of the five (5) member towns. If the budget is not approved per M.G.L. Ch. 71 Sect. 16B, the School Committee may propose an Amended Budget. Once an Amended Budget is approved revised assessment notifications are provided to the Towns who have a 45-day window to hold a special town meeting to approve or disapprove the Amended Budget.

If the Amended Budget is not approved, the District will begin the new year operating on a 1/12th budget as approved by the Department of Elementary and Secondary Education (DESE). In this instance discussions on the regional school district budget will continue forward with member towns until an Approved Budget is arrived at, or the Commissioner of Education sets a budget.

**Budget Management**

Once the new fiscal year begins on July 1<sup>st</sup> District Administration will closely monitor and manage the budget throughout the year. The following are some of the key points of Policy P4714 Periodic Financial Reports (see Attachment K):

1. Periodic financial reporting is required to ensure adequate oversight for accountability and planning purposes. In order to effectively oversee the finances of the region, the School Committee will receive periodic financial reports showing the financial condition of the District.
2. The accounting system the District uses will conform to state requirements; use sound accounting practices; and provide for the appropriate separation of accounts, funds, and special monies.
3. These periodic financial reports shall include: a) Warrant summary reports to account for fund availability and reconciliation, b) Monthly bank/investment reports showing the status of all bank accounts and other financial instruments such as CD's, c) Quarterly grant & fund balance reports will include beginning and ending balance, and revenues along with expenses for all grant and fund accounts, and d) Monthly general fund revenue and expenditures report will include appropriations with monthly and year-to-date balances.

The Director of Business and Finance reviews the budget with the Superintendent bi-weekly. During the year applicable expenses are either reclassified to or charge-backed to grants and revolving funds. The Director of Business and Finance provides the School Committee with a copy of the Munis Budget report on a monthly basis. Additional information on financial practices is provided in Section VI- Risk Management.

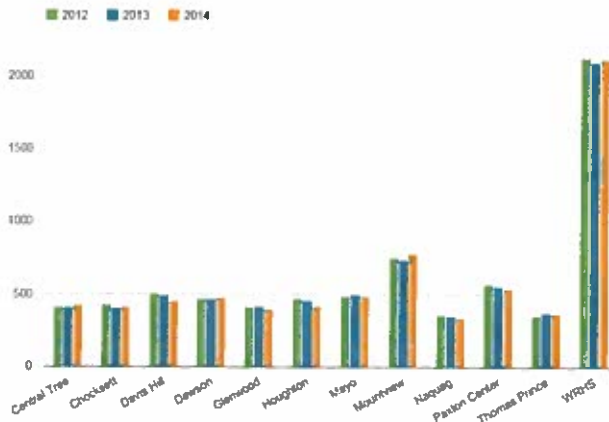
# Wachusett Regional School District FY 2016 Budget Information

## SECTION II - ENROLLMENT

### Historical Enrollment

On October 1st of each school year the District is required to submit a count of all students in each school to the Department of Elementary and Secondary Education (DESE). October 1st counts are considered the official enrollment numbers even though student population fluctuate on a day to day basis through out the year. Information on the enrollment numbers used for town assessments is provided on page twelve (12).

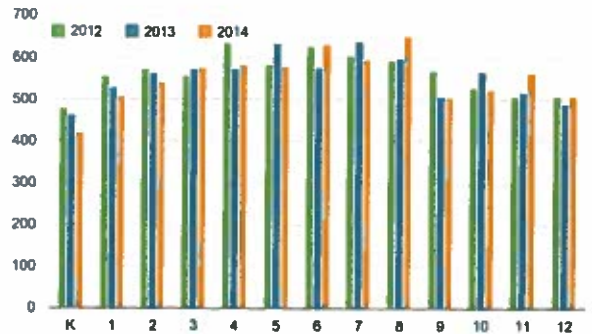
The line graph to the right reflects total enrollment levels in the District over the past ten (10) years (2005-15). For the upcoming 2015-2016 school year the District is anticipating an enrollment of 7,349 students which includes resident students, school choice tuition-in students, and services-only students.



The graph to the left reflects the enrollment in each school as of October 1<sup>st</sup> of 2012, 2013 and 2014.

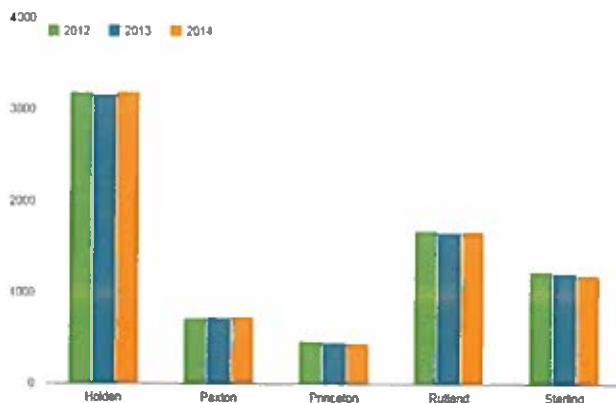
For FY 2016 most schools are projected to remain fairly consistent enrollment numbers with increases notable at Central Tree, Dawson and Mountview. In addition the enrollment at the high school continues to increase over the next few years until a "bubble" of large class sizes passes through.

The graph to the right shows the enrollment by grade. Enrollment growth in the elementary grades has slowed but there are bubble classes going through the middle schools in Holden and Rutland which will move up to the high school.



Historically student enrollment drops after the 8<sup>th</sup> grade as some students leave to attend school in other districts or vocational technical high schools.

This chart on the left shows enrollment by Town for the last three (3) years.



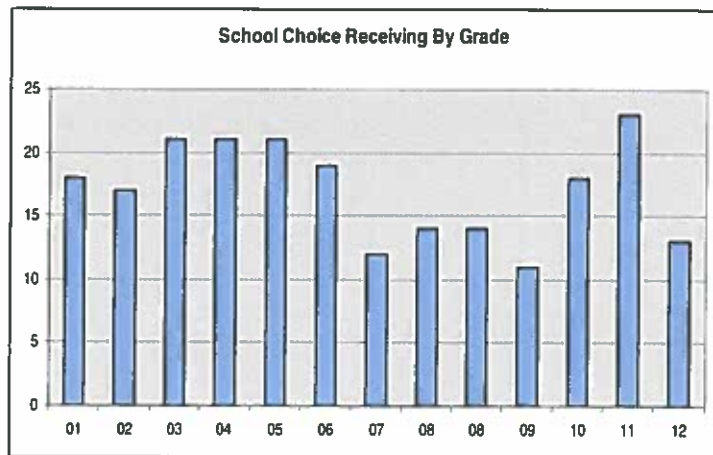


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**School Choice Enrollment**

Parents may choose to educate their children at schools in other districts, at Charter Schools or in non-public settings in private schools or home schooling. School Choice allows parents to send their children to schools in other towns with the tuition charges paid by the sending district.

The Wachusett Regional School District participates in School Choice and the School Committee votes to do so annually. As of December 2014 School Choice tuition-in enrollment in the district was 222 students. Tuition-in revenues are brought in to a School Choice revolving fund.



**SECTION III - REVENUES**

**Sources of Revenues**

The Wachusett Regional School District receives operating revenues from three (3) major sources: Assessments to Member Towns (which in FY16 accounts for 64.8% of total revenues), State Aid (32.9%) and Local Revenues (2.1%).

Assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) (which accounts for approximately 74% of each town assessments) is determined by the Commonwealth of Massachusetts Foundation Budget Formula. Separate assessments are provided for each town's share of Transportation expenses (7%) and Debt Service costs (4%). The final assessment calculated is called the Operational Assessment which accounts for approximately 15% of Total Town Assessments. The Operational Assessments amount needed (after considering all other sources of revenue) to balance to the District's expenditure budget.

**Foundation Budget**

The Massachusetts Education Reform Act ("Ed Reform") of 1994 established education standards for student achievement, for evaluating overall school and individual teacher and administrator performance, and for establishing an annual education budget. The Foundation Budget Formula was created to determine the budgetary amounts that member communities and the commonwealth should contribute to provide a fair and equitable quality education for resident students. Each fiscal year the Department of Elementary and Secondary Education (DESE) issues a Foundation Budget worksheet for each school district (Refer to Attachment L).

The Foundation Formula Spreadsheet is laid out in a grid format:

- A. Along the left side the vertical axis lists eleven (11) functional areas; 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. At the top of the grid on the horizontal axis lists enrollment numbers for ten (10) different groups with a specific budget amount allocated underneath the enrollment number within each of the functional areas. The Base Foundation Components include enrollment groups for: (1) pre-kindergarten, (2) half-day kindergarten, (3) full-day kindergarten, (4) elementary (grades 1-5), (5) junior high/middle (grades 6-8), (6) senior high (grades 9-13), (7) limited English pre-kindergarten, (8) limited English half-day kindergarten, (9) limited English (grades 1-12), 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, (13) Low-Income Elem, and (14) Low Income Other, Students in components 1-10 can also be in components 11-14.

**Wachusett Regional School District  
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**Foundation Enrollment**

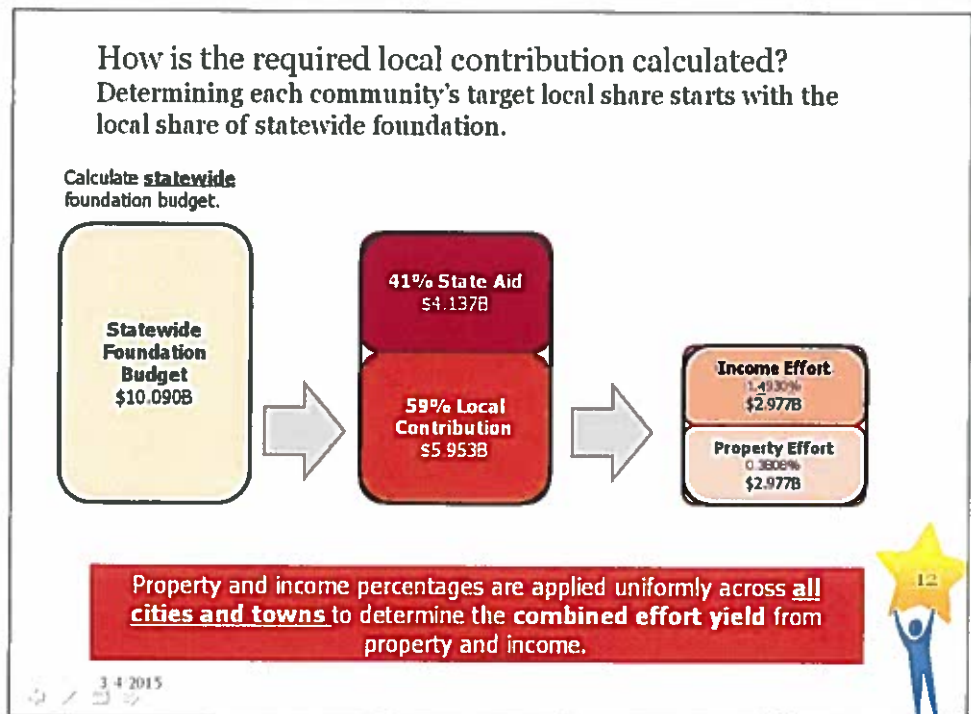
Student Enrollment is the key element in how the Foundation Formula allocates spending. Foundation enrollment is derived from October 1st counts of students that each town is financially responsible for. Student counts are transmitted electronically from each district's Student Information Management System (SIMS) which in the Wachusett Regional School District is Powerschool. Foundation enrollments numbers include students who attend the local school district plus students who attend school at a different district. The Foundation enrollment does not include School Choice tuition-in students as the receiving district receives tuition-in payments from the sending district.

Within the Foundation Formula incremental costs are provided for Low Income students on the basis of eligibility for Free and Reduced programs. A student can be counted under both a grade category (i.e. Elementary) and one or more incremental areas (i.e. SPED and/or Low Income). In FY 2015 there were 418 Low Income Elementary students in the Wachusett Regional School District and the District received a total increment payment in the Foundation Budget of \$1,430,509 or \$3,422 for each one of these students. In FY 2016 there are 646 Low Income Elementary students in the District and the total incremental payment will be \$2,243,946 or \$3,473 per-pupil. The increase of 228 Low Income Elementary students increased the Foundation Budget incremental payment by \$791,844. A detailed explanation of Foundation Enrollment is provided by DESE (See Attachment M).

**Foundation Budget**

The Foundation Budget establishes Required Net School Spending (NSS) for each district, which is the minimum level of spending which must be allocated for education.

The graphic below comes from the DESE website and depicts how the Foundation Budget process is followed at the state level. The first step identifies the amount that can be provided by Local Contributions (59%). The next step is to identify the amount of State Aid (i.e. Chapter 70 Aid) is needed to complete the difference in the Foundation Budget/Net School Spending (NSS) requirement (41%).



Other District assessments for Operational, Transportation, and Debt Service are apportioned to member towns based solely on overall student enrollment percentages and do not use any portion of the Foundation Formula. A more detailed explanation of these assessments is provided on page 12.

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The Foundation Formula is very sophisticated and there are many factors considered in the calculations. The first step in the formula is to identify each community's Aggregate Wealth which consists of property values and personal incomes (with each given equal weight). This Aggregate Wealth model is recalculated each year based on the most recent information reported to the Department of Revenue (DOR).

The next step in the formula is to identify a Foundation Budget for the regional school district. From that point there are four (4) key elements of the formula that determine the MLC for each town. The elements outlined below are found in the Foundation Formula Spreadsheet for each member town: Holden, Paxton, Princeton, Rutland and Sterling (See Attachment N).

1. Foundation Budget (highlighted in yellow) is established for each town from the regional school district's foundation budget based on a straight per-pupil amount (i.e. divided by all of public school students who reside in the Town).
2. Target Share (highlighted in purple) establishes an ideal goal for what each town should contribute toward its Foundation Budget based on its Aggregate Wealth. This calculation includes a maximum local share of 82.5 percent.
3. Actual Local Share (highlighted in blue) is the percentage calculated for each municipality starting with the previous year's required contribution with a focus toward reaching the Target Local Share over a period of years.
4. Required Local Contribution (highlighted in green) is the total amount the Town is required to pay as a percentage of that Town's Foundation Budget. This amount is then apportioned to one or more school districts.

The following is a synopsis of Member Towns from the FY 2016 Foundation Formula Spreadsheet:

FY 2016	(1)	(2)	(3)	(4)		
Town	Foundation Budget	Target Local Share	Actual Local Share	Required Local Contribution	MLC to Wachusett Regional	MLC to Other(s)
Holden	\$30,025,255	58.55%	60.19%	\$18,071,311	\$17,355,236	\$708,130
Paxton	\$6,772,667	68.51%	68.25%	\$4,622,354	\$4,506,979	\$115,375
Princeton	\$4,367,966	82.50%	87.62%	\$3,827,196	\$3,546,045	\$719,236
Rutland	\$15,685,189	43.46%	44.96%	\$7,052,482	\$6,811,613	\$234,934
Sterling	\$11,999,000	71.08%	73.55%	\$8,825,049	\$8,105,813	\$616,908

- Holden - Actual Local Share is at Target Local Share which means the town will no longer benefit from effort reduction. (DESE considers percentages within 1% to 1.5% to be "equal")
- Paxton - Actual Local Share is at Target Local Share and has MLC has increased as a result of an increase in Foundation Enrollment.
- Princeton - Actual Local Share is higher than Target Local Share. This is due to higher property values but low student enrollment. In FY15 the State increased Target Share Aid which resulted in Princeton's MLC being lowered.
- Rutland - Rutland Actual Local Share is at Target Local Share. If Aggregate Wealth remains constant so the town will no longer experience large annual increases in MLC.
- Sterling - Actual Local Share is greater than Target Local Share and has increased as a result of an increase in Median Income.

**NOTE: THE NUMBERS LISTED FOR THE FY 2016 FOUNDATION BUDGET ARE BASED ON THE GOVERNOR'S INITIAL BUDGET AND MAY BE REVISED AS THE BUDGET IS REVIEWED BY THE HOUSE AND THE SENATE.**

**Wachusett Regional School District  
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**Minimum Local Contributions**

According to the FY 2016 Cherry Sheet issued by the Department of Revenue (DOR) (See Attachment M-1) the Minimum Local Contributions for each member town are as follows:

Town	FY 2014	FY 2015	FY 2016	Difference +/-	% Difference
Holden	\$17,127,929	\$17,038,520	\$17,355,236	\$316,716	1.9%
Paxton	\$4,239,534	\$4,282,288	\$4,506,979	\$224,691	5.2%
Princeton	\$4,046,051	\$3,650,842	\$3,546,045	(\$104,797)	-2.9%
Rutland	\$6,470,503	\$6,610,818	\$6,811,613	\$200,795	3.0%
Sterling	\$8,077,258	\$8,061,197	\$8,105,813	\$44,616	0.6%
<b>Totals</b>	<b>\$39,961,275</b>	<b>\$39,643,665</b>	<b>\$40,325,686</b>	<b>\$682,021</b>	<b>1.7%</b>
Percent of Total	49.8%	48.8%	48.0%		

**Assessments by Student Percentage**

Other District assessments are factored by each Town's respective student enrollment numbers as outlined in the Regional Agreement (Section 4, Method of Appropriating Costs). The Transportation and Operational Assessments are based on each Town's percentage of the total district enrollment (each student counted as a 1.0 FTE). The Debt Service Assessment for the high school construction bonds (the majority of debt service) are factored on each Town's enrollment numbers at the High School only.

The enrollment numbers used for these calculations are the counts that the District submits to the state (SIMS Counts) not the Foundation Enrollment numbers issued by the state. The reason for this difference is that SIMS Counts can be used immediately after being confirmed by DESE in November and the Foundation Enrollment is derived from other factors (i.e. not an exact head count). In addition Foundation Enrollment numbers are not issued until the State Budget is released in March. A survey of 22 Regional School Districts found that thirteen (13) used SIMS Counts, (per their regional agreement), six (6) used Foundation Enrollment, and three (3) used a rolling 5-year average of enrollment numbers. The following is a summary of the student counts and percentages of total district enrollment:

Overall District Town	FY 2014		FY 2015		FY 2016	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,189	43.77%	3,154	43.70%	3,188	44.18%
Paxton	717	9.84%	726	10.06%	730	10.12%
Princeton	463	6.36%	455	6.30%	441	6.11%
Rutland	1,685	23.13%	1,655	22.93%	1,665	23.07%
Sterling	1,231	16.90%	1,227	17.00%	1,192	16.52%
<b>Total</b>	<b>7,285</b>	<b>100.00%</b>	<b>7,217</b>	<b>100.00%</b>	<b>7,216</b>	<b>100.00%</b>

**Transportation Assessment**

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

Transportation Calculation	FY 2014	FY 2015	FY 2016	\$ Difference	% Diff
Transportation Budget	\$5,219,994	\$5,721,982	\$6,147,125	\$425,143	7.4%
(-) Transportation Aid	(\$3,062,387)	(\$3,666,586)	(\$2,341,602)	(\$1,374,414)	-37.5%
<b>= Transportation Assessment</b>	<b>\$2,210,302</b>	<b>\$2,055,396</b>	<b>\$3,805,523</b>	<b>\$1,750,127</b>	<b>85.1%</b>

Transportation	FY 2014	FY 2015	FY 2016	Difference +/-	% Difference
Holden	\$967,557	\$898,257	\$1,396,905	\$498,648	55.5%
Paxton	\$217,541	\$206,764	\$319,979	\$113,215	54.8%
Princeton	\$140,476	\$129,584	\$193,189	\$63,605	49.1%
Rutland	\$511,237	\$471,343	\$729,439	\$258,096	54.8%
Sterling	\$373,491	\$349,449	\$522,338	\$172,889	49.5%
<b>Total Transportation</b>	<b>\$2,210,302</b>	<b>\$2,055,397</b>	<b>\$3,161,849</b>	<b>\$1,106,452</b>	<b>53.8%</b>
Percentage of Total	2.8%	2.5%	3.8%		



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**Debt Service Assessment**

Debt Service covers principal and interest payments for the high school renovation bonds and the Jefferson School oil remediation bond. Overall District enrollment percentages are used for Jefferson Oil Remediation bond, and the enrollment at the high school only is used for the high school construction bonds. A Debt Service worksheet is provided (See Attachment O).

High School Only Town	FY 2014		FY 2015		FY 2016	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	932	45.07%	897	43.31%	881	42.29%
Paxton	174	8.41%	195	9.42%	207	9.94%
Princeton	153	7.40%	151	7.29%	147	7.06%
Rutland	490	23.69%	490	23.66%	509	24.44%
Sterling	319	15.43%	338	16.32%	339	16.27%
Total	2,068	100.00%	2,071	100.00%	2,083	100.00%

Debt Service	FY 2014	FY 2015	FY 2016	Difference +/-	% Difference
Holden	\$1,253,293	\$1,133,234	\$1,089,053	(\$44,182)	-3.9%
Paxton	\$235,619	\$246,893	\$255,635	\$8,742	3.5%
Princeton	\$204,931	\$189,756	\$180,527	(\$9,229)	-4.9%
Rutland	\$659,033	\$618,142	\$626,893	\$8,751	1.4%
Sterling	\$430,846	\$427,529	\$418,603	(\$8,926)	-2.1%
<b>Total Debt Service</b>	<b>\$2,783,722</b>	<b>\$2,615,554</b>	<b>\$2,570,711</b>	<b>(\$44,843)</b>	<b>-1.7%</b>
Percentage of Total	3.5%	3.2%	3.1%		

**Operational Assessment**

The final assessment calculated is called the Operational Assessment and is the amount needed (after considering all other sources of revenue) to balance to the District's expenditure budget. This amount is divided by Town based on overall District student counts.

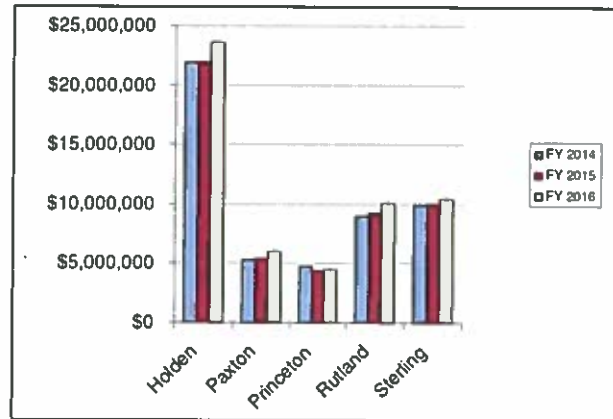
Operational	FY 2014	FY 2015	FY 2016	Difference +/-	% Difference
Holden	\$2,531,676	\$2,861,954	\$3,532,448	\$670,494	23.4%
Paxton	\$569,210	\$658,776	\$809,153	\$150,377	22.8%
Princeton	\$367,565	\$412,869	\$488,530	\$75,661	18.3%
Rutland	\$1,337,684	\$1,501,755	\$1,844,581	\$342,826	22.8%
Sterling	\$977,264	\$1,113,385	\$1,320,870	\$207,485	18.6%
<b>Totals</b>	<b>\$5,783,400</b>	<b>\$6,548,739</b>	<b>\$7,995,582</b>	<b>\$1,446,843</b>	<b>22.1%</b>
Percent of Total	7.2%	8.1%	9.5%		

**Total Assessments to Towns (Including Debt)**

Total Towns (Incl. Debt)	FY 2014	FY 2015	FY 2016	Difference +/-	% Difference
Holden	\$21,880,455	\$21,931,966	\$23,373,642	\$1,441,676	6.6%
Paxton	\$5,261,904	\$5,394,721	\$5,891,746	\$497,025	9.2%
Princeton	\$4,759,024	\$4,383,051	\$4,408,291	\$25,240	0.6%
Rutland	\$8,978,457	\$9,202,057	\$10,012,525	\$810,468	8.8%
Sterling	\$9,858,859	\$9,951,561	\$10,367,624	\$416,063	4.2%
<b>Towns (Incl. Debt)</b>	<b>\$50,738,699</b>	<b>\$50,863,355</b>	<b>\$54,053,828</b>	<b>\$3,190,473</b>	<b>6.3%</b>
Percentage of Total	63.3%	62.7%	64.5%		



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**Local Revenues**

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

Medicaid Reimbursements are received after the District submits required paperwork to UMass Medical in Worcester who administers the federal program on a local level. Medicaid is projected to increase as a result of increased claims and increased eligible expenses.

Interest Expense is based on the interest rates on the district's monetary accounts and is projected to remain constant. In FY 2015 the District was earning .030% on its investments.

Local Revenues consist of miscellaneous revenues from a variety of sources such as bill-backs of SPED Transportation and Retiree Health Costs to other districts.

Excess & Deficiency is used as local revenue to offset costs to the towns.

Local Revenue	FY 2014	FY 2015	FY 2016	Difference +/-	% Difference
Medicaid	\$200,000	\$500,000	\$650,000	\$150,000	30.0%
Interest	\$30,000	\$15,000	\$15,000	\$0	0.0%
Misc Revenue	\$150,000	\$244,669	\$275,000	\$30,331	12.4%
Excess & Deficiency	\$0	\$850,000	\$850,000	\$0	0.0%
Total Local Revenue	\$380,000	\$1,609,669	\$1,790,000	\$180,331	11.2%
Percentage of Total	0.5%	2.0%	2.1%		

**Excess & Deficiency (E&D)**

In a regional school district any fund balance remaining at the end of a fiscal year that are not designated for a specific purpose (i.e. unreserved and undesignated fund balance) can be certified as Excess & Deficiency ( E&D). In a municipal setting this is referred to as "Free Cash". Per M.G.L. E&D in excess of 5% of the operating and capital budget must be used to reduce the Towns' assessments for the following fiscal year. The District's excess and deficiency fund balance for the prior fiscal years are as follows:

Fiscal Year	E & D
2015	\$1,266,477 <sup>1</sup>
2014	\$1,052,872
2013	\$1,106,423
2012	\$158,559 <sup>2</sup>

In FY 2015 the Governor announced 9C Cuts <sup>3</sup> and the impact to the District will be a loss of **(\$1,366,472)**. The majority of the 9C Cuts will be covered with FY 2015 year-end balance with the remaining coming from E&D. District Policy 4660 Budgeting Excess & Deficiency (E&D) recommends maintaining a balance of 1%

<sup>1</sup> Amount approved by Massachusetts Division of Local Services (DLS) on 3/3/15.

<sup>2</sup> The District used available E&D and charge-backs to other funds to offset a fiscal 2012 budget shortfall.

<sup>3</sup> [http://massbudget.org/report\\_window.php?loc=9CAuthority.html](http://massbudget.org/report_window.php?loc=9CAuthority.html)

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of the annual budget<sup>4</sup> which for FY15 would be \$811,796. As an example if \$266,472 of E&D is used for 9C cuts, that would leave \$1 million remaining. In a second example if \$850,000 of E&D is used in FY 2016 the remaining balance of \$150,000 would be 17.8% of the recommended policy amount. In a third example if 1% of E&D was to remain as a balance that would leave \$366,472 available for FY 2016, a difference of \$445,324 which would need to be picked-up by the towns as increased assessments.

Town	Additional Assessment
Holden	\$196,744
Paxton	\$45,067
Princeton	\$27,209
Rutland	\$102,736
Sterling	\$73,568

**Total State Aid**

The District receives state aid from a number of programs.

Chapter 70 Aid - The projected revenues from Chapter 70 aid are based on the Foundation Formula. The District's overall pupil population decreased this year but the hold-harmless aspect of the Foundation Formula results in the base amount of state aid to at least remain constant.

Regional Transportation Aid - The amount the District receives is based on reimbursable expenses of \$3,716,829.00 as reported on last year EOYR Schedule 7 and an anticipated reimbursement percentage of 61.67% which results in \$2,292,168.44 of state aid. This amount is a significant decrease due to corrected reporting and a lower reimbursement percentage (FY15 = 90%).

Charter School Aid - This is a partial reimbursement of aid for students attending Charter Schools.

School Choice - Based on an recommendation from the Auditor School Choice revenues are no longer shown as a revenue source but are used for charge-backs against the Benefits & Insurances appropriation (see page 17).

According to the Cherry Sheet issued by the Department of Revenue (DOR) (See Attachment O-1) the projected state aids for FY 2016 are as follows:

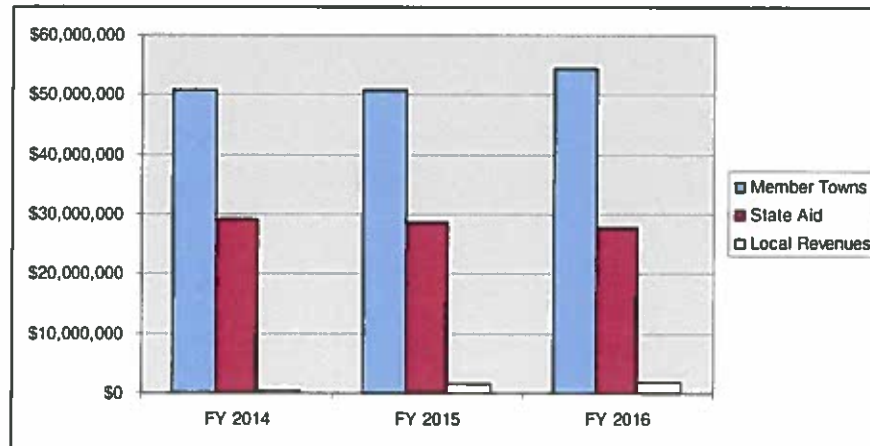
State Aid	FY 2014	FY 2015	FY 2016	Diff FY16-FY15	% Diff
Ch. 70 Aid	\$24,731,804	\$24,988,920	\$25,331,099	\$342,179	1.4%
Ch. 71 Transportation	\$3,062,387	\$3,666,586	\$2,581,391	(\$1,085,195)	-29.6%
Ch. 70 Charter	\$60,301	\$51,068	\$51,068	\$0	0.0%
School Choice	\$1,202,800	\$0	\$0	\$0	0.0%
<b>Total State Aid</b>	<b>\$29,057,292</b>	<b>\$28,706,574</b>	<b>\$27,963,558</b>	<b>(\$743,016)</b>	<b>-2.6%</b>
Percentage of Total	36.2%	35.4%	33.4%		

**Total Revenues**

Source of Revenue	FY 2014	FY 2015	FY 2016	Diff FY16-FY15	% Diff
Member Towns	\$50,738,699	\$50,863,355	\$54,053,828	\$3,190,473	6.3%
State Aid	\$29,057,292	\$28,706,574	\$27,953,844	(\$752,730)	-2.6%
Local Revenues	\$380,000	\$1,609,669	\$1,790,000	\$180,331	11.2%
<b>Total Revenue</b>	<b>\$80,175,991</b>	<b>\$81,179,598</b>	<b>\$83,797,672</b>	<b>\$2,618,074</b>	<b>3.2%</b>

<sup>4</sup> [http://www.wrsd.net/4660\\_E&D.pdf](http://www.wrsd.net/4660_E&D.pdf)

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## SECTION IV - EXPENDITURES

### Budget Appropriations

The District general fund budget is segregated into separate appropriations which designate how monies can be spent. Each year the annual school budget is presented and managed within the nine (9) appropriations; (1) Salaries & Stipends, (2) Benefits & Insurances, (3) Instructional Supplies, Equipment and Technology, (4) Operations and Maintenance, (5) Pupil Services, (6) Special Education Tuitions, (7) Other Operating Costs, (8) Transportation, and (9) Debt Service.

### Staffing

The following is a snap shot of employee counts during the 2014-2015 school year:

Employee Group	Bargaining Unit	Employees
Teachers	Wachusett Regional Education Association	520
Nurses	Wachusett Nurses Association	14
Custodians	AFSCME Council 93 Local 2885	61
Clerical	AFSCME Council 93 Local 2885	30
Aides	Truck Drivers Local 170	210
Cafeteria Workers	Wachusett Cafeteria Association	38
Administrators	Wachusett Administrators Association	28
Applied Behavioral Analysts	SEIU Local 888 ABA Program Assistants	54
Unrepresented	None - Full-Time At-Will Employees	55
Administrators	None - Hired on Individual Contracts	17
Total Employees		1,027

## SALARIES AND BENEFITS

### Salaries, Stipends and Substitutes

This appropriation covers all salaries, stipends and substitutes for all departments, locations and schools. Salaries include annual contract increases (step increases) and projected earnings of hourly workers. There are no cost of living adjustments (COLA) in any of the collectively bargained agreements. Budgets in this appropriation are grouped into three (3) general areas:

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

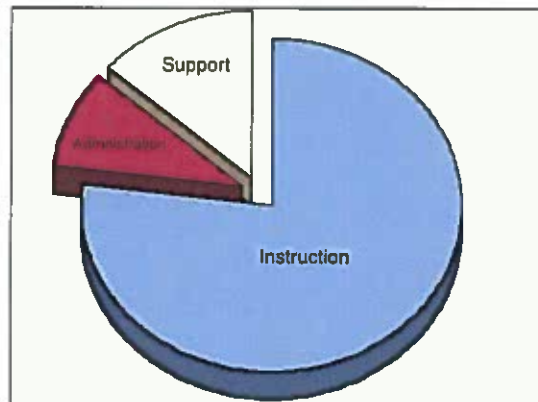
**Administration** - includes all District administrators (i.e. Superintendent, etc.) and school administrators (i.e. Principals, etc.). This area also includes district-wide supervisory positions in curriculum, technology, and special education.

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Support - includes district office and school secretaries, custodians, and other support positions. This area also includes related substitute accounts.

**GOAL:** This budget request will enable the District to maintain all current classes and programs, and includes the addition of new positions to help partially reduce large class sizes. The request includes the addition of Middle School Guidance/Adjustment Counselors, teachers at the middle school and elementary school levels, and a number of positions at the high school. Combined with some anticipated position deletions the District is adding ten (10) positions. This request also includes reinstatement of a Principal at Chocksett Middle School and the Deputy Superintendent position. Enclosed are job descriptions for the Guidance/Adjustment Counselor (currently under review) and Deputy Superintendent along with an Organizational Chart (See Attachment P).

Employee Groupings	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Instruction	\$38,919,845	\$39,813,364	\$41,229,539	\$1,416,175	3.6%
Administration	\$4,816,910	\$4,750,098	\$5,017,626	\$267,527	5.6%
Support	\$6,613,731	\$7,237,281	\$7,337,240	\$99,959	1.4%
<b>Salaries Total</b>	<b>\$50,350,486</b>	<b>\$51,800,744</b>	<b>\$53,584,405</b>	<b>\$1,783,661</b>	<b>3.4%</b>
Percent of Total Budget	64.6%	63.8%	63.6%		



### **Benefits and Insurances**

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

Health Insurance Active Employees - includes health and dental insurance, Medicare expenses (employer share), life insurance, retirement plans, Worker's Compensation disability insurance, COBRA, and Flexible Spending Accounts (FSA). The largest portion of this appropriation is in health insurance costs which are a factor of a) plan rate costs (which heavily factors claims experience); b) plan share percentages; c) number of enrollees; and d) charge-backs to grants and revolving funds.

Health Insurance Retirees - includes the District's share of health plan costs for retirees.

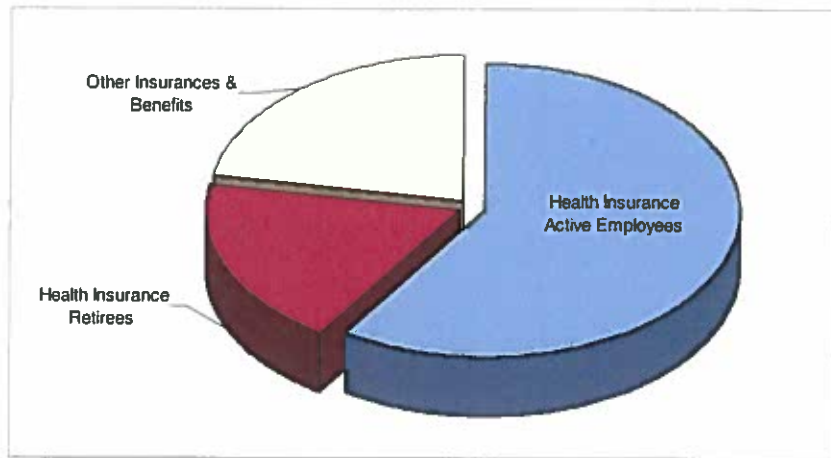
Other Insurance and Benefits - includes non-employee insurances such as property, casualty and liability insurances, and reimbursements to Custodians for clothing allowance.

**GOAL:** This budget request will enable the District to continue to provide all existing benefits and insurances at existing levels and cover related cost increase. Health insurance forecast is an 8.7% increase.

BENEFITS & INSURANCES	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Health Insurance Active Employee	\$8,798,522	\$9,978,490	\$10,716,164	\$737,674	7.4%
Health Insurance Retirees	\$1,997,709	\$2,010,666	\$2,085,225	\$74,559	3.7%
Other Insurances & Benefits	\$317,454	\$272,095	\$318,150	\$46,055	16.9%
<b>Benefits &amp; Insurance Total</b>	<b>\$11,113,685</b>	<b>\$12,261,251</b>	<b>\$13,119,539</b>	<b>\$858,288</b>	<b>7.0%</b>
Percent of Total Budget	14.2%	15.1%	15.6%		



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The Total Budget for Benefits & Insurances will be "netted" down after factoring charge-backs of employee health benefits to grants and revolving funds. Here is an example:

Employee Benefits	Amount
"Gross" Budget	\$14,716,106
School Choice	(\$1,098,992)
Title I Grant	(\$36,100)
Early Childhood	(\$31,115)
Cafeteria	(\$299,475)
Kindergarten	(\$130,885)
Total Charge-backs	(\$1,596,567)
"Net Budget	\$13,119,539

### TOTAL SALARIES AND BENEFITS

Employee Salaries & Benefits	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Salaries & Stipends	\$50,350,486	\$51,800,744	\$53,584,405	\$1,783,661	3.4%
Benefits & Insurances	\$11,113,685	\$12,261,251	\$13,119,539	\$858,288	7.0%
<b>Salaries &amp; Benefits Total</b>	<b>\$61,464,171</b>	<b>\$64,061,995</b>	<b>\$66,703,944</b>	<b>\$2,641,949</b>	<b>4.1%</b>
Percent of Total Budget	78.8%	78.9%	79.3%		

### INSTRUCTION AND OPERATIONS

#### Instructional Support

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

District Wide - includes district-wide charges for supplies and technology services (i.e. annual contracts for Powerschool, Munis, etc.), technology hardware (i.e. WiFi, laptops, etc.) and educational software, services (i.e. legal and training, etc.), and Administrator's conference and travel. Also included are guidance office supplies and expenses. District-wide includes departments in the district offices and Special Education staff and other specialists that travel between schools.

Instructional - covers Principal's budgets for supplies and services such as furniture and equipment, Principal's conference and travel, and Regular Education and Special Education contracted services.

Professional Development - covers Teacher and Other Instructional Staff training reimbursements, membership dues, related contracted services, and conference and travel related expenses.

Supplies & Textbooks - covers school budgets for supplies, classroom furniture and equipment, textbooks and workbooks, and other related expenses. Budget for supply accounts are allocated on a per-pupil basis. The classroom supply lines are being increased by \$40,000 or 21.0%, and \$100,000 is being added for the textbooks on top of the budget from FY 2015 to bring the total to \$156,985. Despite these increases the overall total for this area is showing a decrease because monies for technology are being moved to District-wide for centralized purchasing.

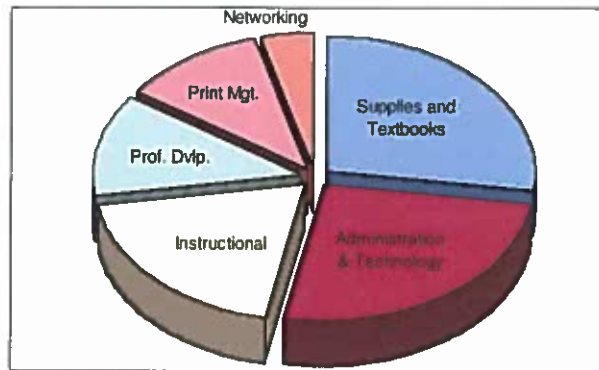
Print Management - covers expenses related to leases on copiers and duplicator, and the purchase of toner and copy paper.

**GOAL:** This budget request will increase funds going into the classrooms and rebuild budgets that were hard hit when resources declined in prior years. There are targeted increases for technology, textbooks, and professional development for teachers.



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INSTRUCTIONAL SUPPORT	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Districtwide	\$454,596	\$579,525	\$646,165	\$66,640	11.5%
Instructional	\$405,735	\$439,289	\$566,552	\$127,263	29.0%
Professional Development	\$160,479	\$271,558	\$327,395	\$55,837	20.6%
Supplies & Textbooks	\$703,519	\$607,626	\$570,373	(\$37,253)	-6.1%
Network & Telephone	\$96,126	\$95,260	\$95,260	\$0	0.0%
Print Management	\$130,628	\$241,274	\$252,853	\$11,579	4.8%
<b>Instructional Support Total</b>	<b>\$1,951,083</b>	<b>\$2,234,532</b>	<b>\$2,458,597</b>	<b>\$224,065</b>	<b>10.0%</b>
Percent of Total Budget	2.5%	2.8%	2.9%		



### **Operations and Maintenance**

Operations and Maintenance covers custodial, maintenance and grounds as well as utility expenses.

**Custodial** – This area covers all custodial related supplies and service accounts. Budgets for custodial supply accounts are allocated on a per-pupil basis. Each school has a Head Custodian who reports to the Building Principal regarding daily cleaning, set-up and basic maintenance. (Custodial salaries are not charged here they are charged to the Salaries & Stipends appropriation). Green Cleaning products are purchased off State Contract suppliers and allow for effective sustainable operations.

**Grounds** - At the elementary and middle schools exterior grounds are maintained by the member towns. Budgets in this area cover the Annual Maintenance Agreements with each Town for plowing and sanding school parking lots. Also included in this budget are ice melt and landscaping supplies.

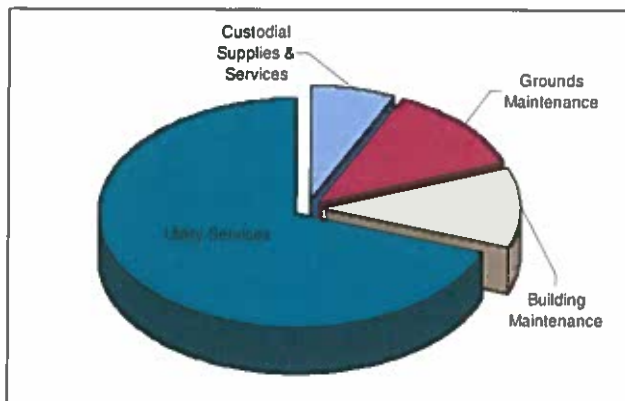
**Maintenance** – This area covers fixed service contracts and discretionary maintenance repairs. Each school coordinates with a District Facility Manager on all general repairs and preventive maintenance needs for building systems. The District employs an HVAC Technician and a General Trades Handyman. Under the District's Long Range Facility Plan (LRFP) the goal is to increase maintenance budgets annually by \$200,000. For FY 2016 the increase will be \$183,902 which will fall short of that goal by (\$14,645). The District will seek to make that up in the following year's budget.

**Utilities** – This area covers utility budgets for heating fuel, electricity, and sewer and water. The FY16 cost for heating fuel will be 26% lower than FY15 (\$2.27/gl versus \$3.09/gl.) which projects to a savings of (\$207,350). However actual usage will be dependent on demand next year's utility budget is simply a projection at this point. Budgets for electricity and sewer and water have been increased.

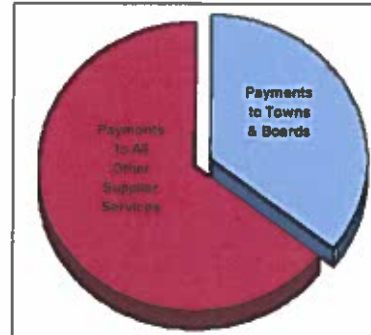
**Goal:** This budget request will enable the District to maintain all existing school facilities and spend more monies on building maintenance. We are proposing a realistic budget that will permit us to provide the proper custodial materials and heating to maintain clean, warm, and well cared for schools.

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<b>OPERATIONS &amp; MAINTENANCE</b>	<b>Actual FY14</b>	<b>Budget FY15</b>	<b>Request FY16</b>	<b>Diff FY16 - FY15</b>	<b>% Diff</b>
Custodial Supplies & Services	\$213,540	\$245,296	\$280,117	\$34,821	14.2%
Building Maintenance	\$685,699	\$405,038	\$588,940	\$183,902	45.4%
Grounds Maintenance Services	\$393,875	\$413,480	\$418,189	\$4,709	1.1%
Utility Services	\$2,386,179	\$2,266,171	\$2,214,820	(\$51,351)	-2.3%
<b>Operation &amp; Maintenance Total</b>	<b>\$3,679,293</b>	<b>\$3,329,985</b>	<b>\$3,502,066</b>	<b>\$172,081</b>	<b>5.2%</b>
Percent of Total Budget	4.7%	4.1%	4.2%		



*One third (35%) of all payments in this appropriation are made to Member Towns for Grounds Maintenance, and to Municipal Departments for Lighting, Water and Sewer.*



### **Pupil Services**

Pupil Services covers athletics, health and student activities.

**Athletics**- This covers supplies, uniforms, equipment, and rental fees. Other charges are made to the athletic revolving funds. (Coaching stipends are paid out of the Salaries and Stipends appropriation).

**Health Services**- This area covers supply and service budgets for the School Nurses who perform vision and hearing screening, track student's health records, and safeguard and dispense prescriptions.

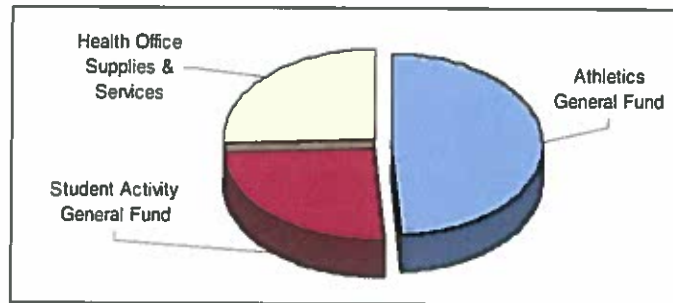
**Student Activities**- This area covers expenses for graduation and travel expenses. A majority of Student Activity expenses are covered by fees run through separate Student Activity funds (stipends for Student Activity leaders are paid out of the Salaries and Stipends appropriation).

**School Committee Changes**- This area covers the fee for the Student Insurance Plan. In FY2014 the fee for the Superintendent Search was also charged to this area.

**GOAL:** This budget request will enable the District to maintain all existing student services, increase budgets for the health offices, and replace all automated external defibrillators (AEDs) in all schools.

<b>PUPIL SERVICES</b>	<b>Actual FY14</b>	<b>Budget FY15</b>	<b>Request FY16</b>	<b>Diff FY16 - FY15</b>	<b>% Diff</b>
Athletics General Fund	\$72,239	\$80,529	\$80,729	\$200	0.2%
Health Office	\$39,457	\$41,667	\$91,076	\$49,409	118.6%
School Committee Charges	\$38,109	\$33,084	\$8,875	(\$24,209)	-73.2%
Student Activity General Fund	\$4,843	\$9,637	\$9,637	\$0	0.0%
<b>Pupil Services Total</b>	<b>\$154,648</b>	<b>\$164,917</b>	<b>\$190,317</b>	<b>\$25,400</b>	<b>15.4%</b>
Percent of Total Budget	0.2%	0.2%	0.2%		

**Wachusett Regional School District  
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**Special Education Tuitions**

This appropriation covers fees for students who are attending specialized treatment programs outside of the district. The cost of treatment is determined by the student's Individual Education Plan (IEP). The budget for this appropriation can fluctuate as a result of students being placed in to out of district programs and/or moved from an outside placement in to an in-district program.

A key factor in determining the budget for this appropriation is the amount of out-of-district charges that can be applied to grants and revolving funds. The "gross" SPED Tuition Budget is determined by reviewing individual contract costs for individual students, and a "net" budget is identified after subtracting projected charge-backs to the IDEA Grant and the Circuit Breaker fund.

Special Education Tuitions	FY 2014	FY 2015	FY 2016
"Gross" Special Education Budget	\$5,910,490	\$4,940,560	\$5,440,560
(-) Chargeback to Circuit Breaker	(\$2,604,985)	(\$2,545,143)	(\$2,545,143)
(-) Chargeback to IDEA Grant	(\$1,421,100)	(\$1,385,820)	(\$1,385,820)
= "Net" SPED Tuition Budget	\$1,884,405	\$1,009,597	\$1,510,597

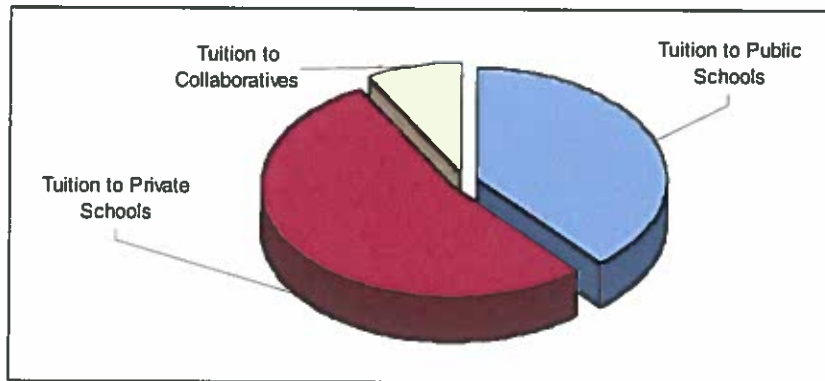
Circuit Breaker program is outlined in M.G.L. Ch. 71B. The Commonwealth reimburses school districts 75% of student costs above that which are four-times greater than the per-pupil foundation amount. For example the state will reimburse four-times (4x) the per-pupil foundation amount for out-of-district special education students. This threshold for FY 2015 was \$41,944. If Circuit Breaker is covering the full 75% of costs then for a student's service cost of \$42,944 the District would receive \$750 (e.g. 75% of \$1,000). For FY 2016 the Circuit Breaker reimbursement rate will be in the range of 66%-68%.

Individuals with Disabilities Education Act (IDEA) is a federal law ensuring services to children with disabilities. IDEA governs how agencies provide early intervention, special education and related services to eligible infants, toddlers, children and youth with disabilities. Infants and toddlers with disabilities (birth-2) and their families and children and youth (ages 3-21) receive early intervention services under IDEA.

**GOAL:** This budget request will enable the District to continue to provide instructional services to students placed in outside treatment programs. If students are moved to in-district programs funds will be transferred to cover additional salaries and/or services if needed.

SPED TUITION	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Tuition to Public Schools	\$567,179	\$621,575	\$584,143	(\$37,432)	-6.0%
Tuition to Private Schools	\$827,837	\$912,227	\$802,736	(\$109,491)	-12.0%
Tuition to Collaborates	\$174,197	\$390,666	\$123,718	(\$266,948)	-68.3%
<b>SPED Tuition Total</b>	<b>\$1,569,212</b>	<b>\$1,924,468</b>	<b>\$1,510,597</b>	<b>(\$413,871)</b>	<b>-21.5%</b>
Percent of Total Budget	2.0%	2.4%	1.8%		

**Wachusett Regional School District  
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**TOTAL INSTRUCTION AND OPERATIONS**

INSTRUCTION & OPERATIONS	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Instructional Support	\$1,951,083	\$2,234,532	\$2,458,597	\$224,065	10.0%
Operations Maintenance	\$3,679,293	\$3,329,985	\$3,502,066	\$172,081	5.2%
Pupil Services	\$154,648	\$164,917	\$190,317	\$25,400	15.4%
SPED Tuition	\$1,569,212	\$1,924,468	\$1,510,597	(\$413,871)	-21.5%
<b>Instruction &amp; Operations Total</b>	<b>\$7,354,237</b>	<b>\$7,653,901</b>	<b>\$7,661,577</b>	<b>\$7,676</b>	<b>0.1%</b>
Percent of Total Budget	9.4%	9.4%	9.1%		

**FIXED COSTS**

**Other Operating Costs**

This appropriation is where the District budgets all School Choice, Charter School Tuition and financing costs related to Revenue Anticipation Notes (RANs). These are all non-discretionary expenses.

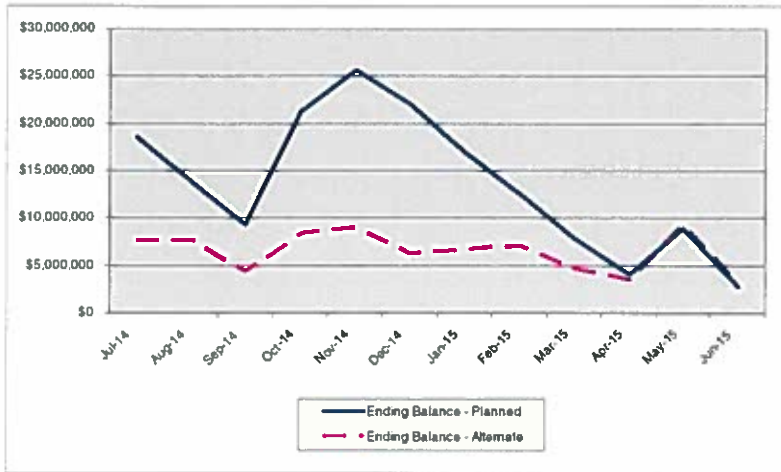
School Choice and Charter School - The inter-district School Choice and Charter Schools programs have tuition charges which are paid by the sending district. In 2014-2015 the District's School Choice tuition-out enrollment declined by 1.3 FTE students from 100.3 FTE students to 99 FTE students. Tuition-out expenses increased when the student count decreased because of an increased charge for a student's SPED-related services. Charter School tuition-out enrollment decreased by 13 students from 56 students last year to 43 students this year.

Revenue Anticipation Note (RAN) is a municipal bond with a maturity of one year or less that is repaid when revenues are received. Each year the District takes out a RAN so it can have sufficient cash to meet its obligations for payroll and accounts payable warrants.

In the graph below the solid blue line depicts budgeted month-end cash balances for FY 2015. Under its current cash flow model the District experiences peaks and valleys. The RAN is received in July and cash balances are spent down until November when the 1st half of town assessments payments are received. Cash balances decrease again to May when the 2nd half of town assessment payments are received. The month-end cash balances drop sharply in June when the RAN is paid back. In contrast the dashed red line depicts cash balances that would be steadier if the Towns made quarterly assessment payments in September, December, March and June. In this example the District would not need to take out a RAN and would avoid related expenses.



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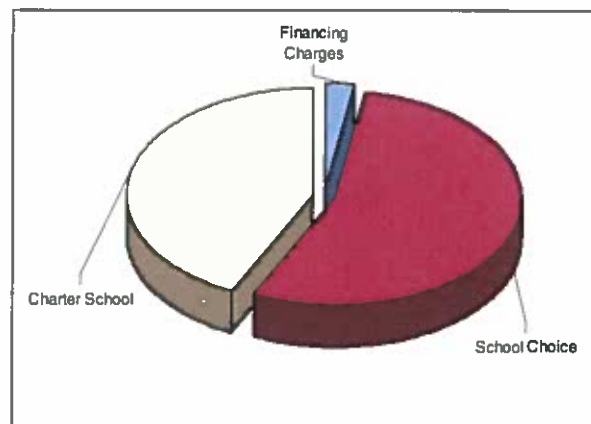
Here are the amounts and associated costs for RANS for the most recent fiscal years:

Fiscal Year	Amount Borrowed	Financing Costs
2016	\$16,500,000	\$64,762
2015	\$16,500,000	\$26,984
2014	\$18,000,000	\$101,710
2013	\$17,500,000	\$168,829
2012	\$14,000,000	\$110,921
2011	\$13,800,000	\$195,201

The District will initiate discussions with Member Towns regarding possible changes to the assessment payment schedule which could eliminate the need for a RAN.

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

OTHER OPERATION COST	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Financing & Fixed Charges	\$101,715	\$26,989	\$44,798	\$17,809	66.0%
Tuition-Out School Choice	\$496,225	\$618,973	\$590,215	(\$28,758)	-4.6%
Tuition Out Charter School	\$576,034	\$480,203	\$483,187	\$2,984	0.6%
<b>Other Operational Cost Total</b>	<b>\$1,173,974</b>	<b>\$1,126,165</b>	<b>\$1,118,200</b>	<b>(\$7,965)</b>	<b>-0.7%</b>
Percent of Total Budget	1.5%	1.4%	1.3%		



### Transportation

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

**Regular Education Transportation** - Transportation is provided for students in grades K-5 who reside 1 mile or more in walking distance from school, and to 6-12 grade students who live 1.5 miles or greater. All regular education bus routes are routed through the District's scheduling software (Versa Trans). As of the 2014-2015 school year the District operated 49 buses, most of which ran 3-tiers (high school, middle school and elementary school), had 6,132 total riders and covered 2,500 live miles every day. The bus routes in grades 1-8 were at 98.6% capacity and the high school bus routes in grades 9-12 were at 79% capacity. Per the McKinney-Vento Act, the District also transports homeless students.

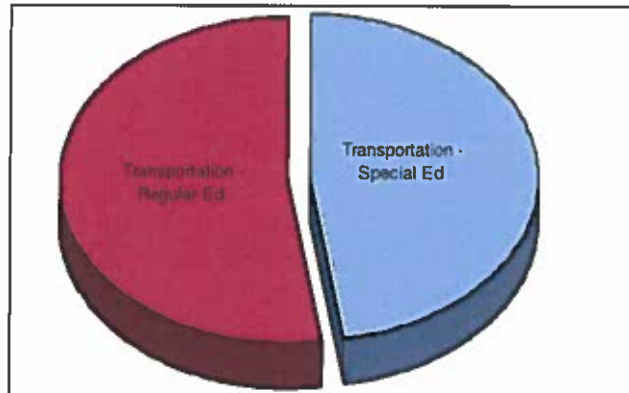
**Special Education Transportation** - In-District and Out-of-District transportation is provided for students when called for on the student's Individual Education Plans (IEPs). Every driver is trained and tested each year to verify competency. Drivers hold valid state licenses for the operation of school vehicles and each driver is subject to federally mandated criminal background checks.



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**GOAL:** The budget request will enable the District to continue to provide transportation services to all students that qualify. The District is in the second year of contracts with two out of three transportation vendors and the budget reflects contract rate increases plus the addition of Special Education vans.

TRANSPORTATION	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Transportation - Regular Ed	\$2,787,092	\$3,092,293	\$3,136,830	\$44,537	1.4%
Transportation - Special Ed	\$2,432,902	\$2,629,689	\$2,606,410	(\$23,279)	-0.9%
<b>Transportation Total</b>	<b>\$5,219,994</b>	<b>\$5,721,982</b>	<b>\$5,743,240</b>	<b>\$21,258</b>	<b>0.4%</b>
Percent of Total Budget	6.7%	7.0%	6.9%		



### Debt Service

Debt Service covers the payment of principal and interest on outstanding balancing remaining on construction bonds. These bonds were authorized by the School Committee and were approved by Member Towns. Debt service payments are made on two projects; the high school renovation and the Jefferson oil remediation project. Below is a summary of remaining debt service obligations. Total Principal and Interest (P&I) will reduce by approximately \$30K every year for the next ten (10) years. After FY 2024 the bulk of the high school bonds will be paid off and debt services expenses will drop by \$1.5 million.

Date	Principal	Interest	Total P&I
6/30/2017	\$1,965,000	\$792,144	\$2,757,144
6/30/2018	\$1,990,000	\$726,069	\$2,716,069
6/30/2019	\$2,025,000	\$647,619	\$2,672,619
6/30/2020	\$2,070,000	\$562,744	\$2,632,744
6/30/2021	\$2,130,000	\$476,544	\$2,606,544
6/30/2022	\$2,185,000	\$387,844	\$2,572,844
6/30/2023	\$2,235,000	\$297,416	\$2,532,416
6/30/2024	\$2,305,000	\$204,338	\$2,509,338
6/30/2025	\$935,000	\$136,575	\$1,071,575
6/30/2026	\$665,000	\$101,806	\$766,806
6/30/2027	\$665,000	\$71,763	\$736,763
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
	<b>\$20,260,000</b>	<b>\$4,482,513</b>	<b>\$24,742,513</b>

Below is a listing of the construction bonds taken out by the District; amounts, dates, borrowing rate, and information on the bonds that have been refinanced.

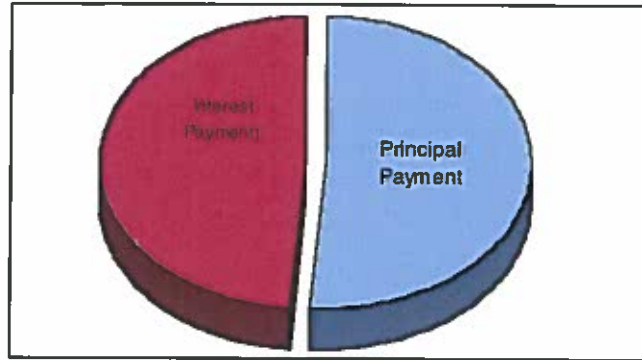
Original	Issue Date	Issue Rate	Date Refinanced	New Rate
\$20,000,000	01.15.04	4.051%	1/15/2014	2.059%
\$3,758,000	07.15.04	4.389%	1/29/2015	1.635%
\$6,100,000	08.15.08	4.238%		
\$2,134,000 <sup>5</sup>	10.15.09	3.734%		
<b>\$3,094,275</b>	<b>01.28.11</b>	<b>4.389%</b>		

**Goal:** This budget request will enable the District to pay debt service obligations. The budget is estimated to be reduced as a result of the refinancing of another high school construction bond which will save the Towns (\$290,383) over the remaining life of the bond.

DEBT SERVICE	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Principal Payment	\$1,725,001	\$1,645,000	\$1,815,000	\$170,000	10.3%
Interest Payment	\$1,053,954	\$970,554	\$755,711	(\$214,843)	-22.1%
<b>Debt Service Total</b>	<b>\$2,778,955</b>	<b>\$2,615,554</b>	<b>\$2,570,711</b>	<b>(\$44,843)</b>	<b>-1.7%</b>
Percent of Total Budget	3.6%	3.2%	3.1%		

<sup>5</sup> Bond was combined for the High School (\$1,134,000) and for the Jefferson Oil Remediation (\$1,000,000).

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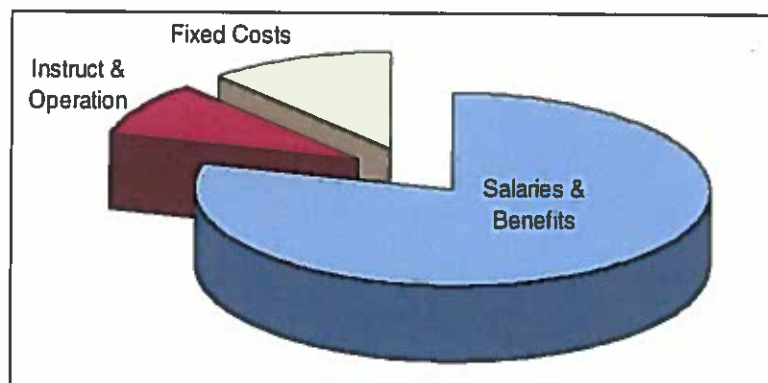


**TOTAL FIXED COSTS**

TOTAL FIXED COSTS	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Other Operating Costs	\$1,173,974	\$1,126,165	\$1,118,200	(\$7,965)	-0.7%
Transportation	\$5,219,994	\$5,721,982	\$5,743,240	\$21,258	0.4%
Debt Service	\$2,778,955	\$2,615,554	\$2,570,711	(\$44,843)	-1.7%
<b>Fixed Costs Total</b>	<b>\$9,172,923</b>	<b>\$9,463,701</b>	<b>\$9,432,152</b>	<b>(\$31,550)</b>	<b>-0.3%</b>
Percent of Total Budget	11.76%	11.66%	11.3%		

**TOTAL EXPENDITURES**

TOTAL EXPENDITURES	Actual FY14	Budget FY15	Request FY16	Diff FY16 - FY15	% Diff
Salaries & Benefits	\$61,464,171	\$64,061,995	\$66,703,944	\$2,641,949	4.1%
Instruction & Operations	\$7,354,237	\$7,653,901	\$7,661,577	\$7,675	0.1%
Fixed Costs Total	\$9,172,923	\$9,463,701	\$9,432,152	(\$31,550)	-0.3%
<b>Fixed Costs Total</b>	<b>\$77,991,330</b>	<b>\$81,179,597</b>	<b>\$83,797,672</b>	<b>\$2,618,075</b>	<b>3.2%</b>



**End of Year (EOYR)**

The Department of Elementary and Secondary Education (DESE) assigned standard function codes to report types of school expenditures in the End of Year Report (EOYR) which each district is required to complete and submit by October 30th each year. The following is a description of DESE Function Codes:

1000 District Leadership & Administration: system-wide activities which have as their purpose the general direction, execution and control of the affairs of the school district.

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**2000 Instructional Services:** school-level activities involving the teaching of students and developing and utilizing curriculum materials.

**3000 Other School Services:** parent liaison services, health services, student transportation services, food services, athletic services, other student activities, and school security.

**4000 Operations and Maintenance of Plant:** housekeeping activities related to the physical plant and maintenance activities for grounds, building and equipment.

**5000 Fixed Charges:** retirement and insurance programs, rental of land and building, debt service for current loans, and other charges not generally provided for under another function.

**6000 Community Services:** services provided by the school district for the community as a whole, or some segment of the community.

**7000 Acquisition, Improvement And Replacement Of Fixed Assets:** acquisition of land or existing buildings, improvement of grounds, and construction or additions to buildings.

**8000 Debt Retirement:** retirement of debt and payment of interest and other debt costs. Principal and interest on current loans are not part of this function but are reported in fixed charges.

**9000 Programs with Other School Districts:** tuition-out payments to other districts related to students residing in the sending city or town (i.e. SPED, school choice and charter school).

This is how the District's Net School Spending (NSS) was reported in the FY 2014 EOYR:

<b>775 WACHUSETT</b>	<b>Total</b>
1. Administration (1000)	1,670,321
2. Instruction (2000)	46,418,684
3. Attendance-Health (3100, 3200)	849,282
4. Food Services (3400)	24,174
5. Athletics/Student Activities/ Security (3500,3600)	560,252
6. Maintenance (4000)	6,318,043
7. Employee Benefits (5100)	1,997,709
8. Insurance (5200)	7,286,103
9. Retired Employee Insurance (5250)	1,853,542
10. Rentals (5300)	164,797
11. Short Term Interest RAN's (5400)	101,710
12. Tuition (9000)	2,590,098
13. Total School Spending (1 through 12)	69,834,715
14. School Revenues	380,000
15. Net School Spending (13 - 14c)	69,454,715
16. FY14 Required Net School Spending	64,693,079
17. FY13 Carry-Over Into FY14	0
18. Total FY14 Requirement (16 + 17)	64,693,079
19. Unexpended Net School Spending (18 - 15)	0

**Per-Pupil Expenditures**

The data reported on the EOYR is used to identify Per-Pupil expenditures for all school districts. Per pupil spending is calculated using General Fund, Grants, Circuit Breaker, School Choice, Athletic Funds, School Lunch, and Other Local Receipts.

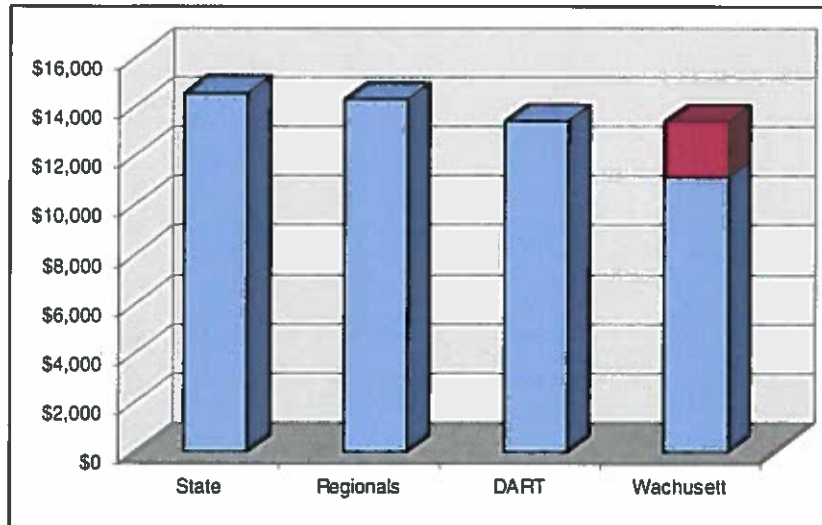
Of 293 Districts reporting FY 2014 expenses, WRSD was ranked 10th lowest of all school districts in Massachusetts, and 2nd lowest of all regional school districts. WRSD per-pupil expenditures were also compared against three (3) other groups of school districts:

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DART Group	
District	FY14 Per-Pupil
Lexington	\$17,496
Sharon	\$15,021
Needham	\$15,020
Natick	\$13,550
Milton	\$13,499
Arlington	\$13,050
Winchester	\$12,579
Chelmsford	\$12,437
North Andover	\$11,953
Franklin	\$11,890
<b>Wachusett</b>	<b>\$11,131</b>

Large Regional Districts	
District	FY14 Per-Pupil
Acton Boxborough	\$14,937
Triton Regional	\$14,461
Nashoba Regional	\$13,649
North Middlesex	\$13,093
Groton Dunstable	\$13,087
Mendon Upton	\$13,055
Pentucket Regional	\$12,860
Dighton Rehoboth	\$12,615
Bridgewater Raynham	\$12,095
<b>Wachusett</b>	<b>\$11,131</b>
Whitman Hanson	\$11,126

Geographically Local	
District	FY14 Per-Pupil
Millbury	\$14,596
Berlin Boylston	\$13,952
Quabbin Regional	\$13,451
Auburn	\$13,333
Oxford	\$13,071
Tantasqua Regional	\$12,713
Spencer E. Brookfield	\$12,407
Gardner	\$11,933
Dudley Charlton	\$11,396
<b>Wachusett</b>	<b>\$11,131</b>
Grafton	\$10,503



Wachusett Regional WRSD spends \$2,518 less per-pupil than its DART peer districts. If WRSD per-pupil spending was equal to the average of its peer districts, the overall budget would be increased by approximately \$18,000,000 (22%).

**District Analysis and Review Tools (DARTs)** is issued through DESE and provides a snapshots of district and school performance, allowing users to track select data elements and make comparisons to DESE-assigned "comparable" school districts (e.g. DART Group).

## SECTION V – GRANTS AND REVOLVING FUNDS

In addition to the general fund the District manages grant funds and revolving funds. These funds are designated for specialized purposes and enable the District to provide educational services in targeted areas. The district actively researches and pursues grant opportunities from a variety of sources. A large majority of grants are available through DESE and Early Childhood. The fees collected for revolving funds pay for specified supplies and services and in some cases funds are used to offset a portion of employee-related charges.

### Grants

The grants received by the District are used to provide additional services to students. The Massachusetts Department of Elementary and Secondary Education (DESE) stipulates that grants are provided to "supplement" and not "supplant" educational programs that normally would be provided through local operating budgets. State grants (managed by the state) and Federal grants (passed through the state) are either competitive or entitlement grants, and are subject to legislative approval each year.

To receive a grant an application must be submitted and approved by the awarding agency. Grant payments are made to the District each month through a "grant draw down" procedure. Grants must be closed out by specified dates but that time-period may not coincide with the general fund fiscal year.



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Outside of the specified services and supplies the grant was designed for, other charges can be applied to grants are employee benefits and in-direct charges if they were included on the approved grant application.

Here is a summary of the grants awarded for FY 2015:

Code	Title/Purpose	Total of Grant
140	<b>Title II Part A Teacher Quality</b> - The purpose of this grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators.	\$89,775
180	<b>Title III English Language Acquisition and Academic Achievement Program</b> - The purpose of this program is to increase English Language Learner proficiency and academic achievement in core academic subjects by providing high-quality language instruction programs and content area teaching.	\$19,911
240	<b>IDEA 94-142 Distribution</b> - The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that include special education and related services designed to meet individual needs.	\$1,541,595
262	<b>Early Childhood Special Education Entitlement (ECSE)</b> - Provides funds to build capacity and to ensure that eligible 3, 4, and 5 year-old children with disabilities are appropriately identified as eligible for special education and receive developmentally appropriate special education and related services.	\$63,181
274	<b>SPED Program Improvement Grant</b> - The purpose of the program is to fund professional development activities for educators to meet the diverse needs of students with Individualized Education Plans (IEPs).	\$59,628
298	<b>Early Childhood Special Education Program Improvement</b> - The purpose of this program is to ensure that eligible children with disabilities, ages 3-5, receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.	8,550
305	<b>Title I Part A</b> - The purpose of this program is to provide supplemental resources (i.e. reading and math) to local school districts to help low-achieving students in high-poverty schools meet the state's academic standards.	\$414,685
<b>District Total</b>		<b>\$2,134,144</b>

**Revolving Funds**

Revolving Funds are established for specific purposes according to M.G.L. Ch. 44 Sect. 53E 1/2 Ch. 71 Sect. 47. This law states in part that "a [school district or] municipality shall annually authorize the use of one or more revolving funds ... which shall be accounted for separately from all other monies ... and to which shall be credited only the departmental receipts received in connection with the programs supported by such revolving fund. Expenditures may be made from such revolving fund without further appropriation ... provided ... that expenditures shall not be made or liabilities incurred from any such revolving fund neither in excess of the balance of the fund nor in excess of the total authorized expenditures from such fund..." Further that "... a revolving fund shall specify: (1) the programs and purposes for which the revolving fund may be expended; (2) the departmental receipts which shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; (4) a limit on the total amount which may be expended from such fund in the ensuing fiscal year..."

Receipts and charges for these funds are not subject to the annual general fund budget process. Each revolving funds carries special restrictions on its use, and all fees and donations to each fund must be



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utilized solely for the stated purpose of the fund. These funds do not "close" at the end of each fiscal year and remaining fund balances roll into the next fiscal year.

The following is a listing of Revolving Funds in FY 2015:

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

## **SECTION VI – RISK MANAGEMENT**

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

### **Commercial Insurances**

The Business Office is responsible for minimizing exposure to risks related to torts, theft, damage or destruction of physical property, errors or omissions, and natural disasters. Each Year the District takes out commercial insurance policies for property, casualty and liability and workers compensation. As of FY 2015 total replacement value of all District properties was insured at \$285,926,800.

The District secures coverage from the Massachusetts Interlocal Insurance Association (MIIA), who is the primary insurance carrier for the majority of municipalities and school districts in Massachusetts and is affiliated with the Massachusetts Municipal Association (MMA). MIIA places a lot of emphasis on loss prevention and working to "reduce, modify and eliminate conditions and practices that cause injury or loss." MIIA provides safety workshops and conduct annual inspections of schools and submit a list of recommendations for each.

The following is a summary of related costs over the past few years:

<b>Coverage Type</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Property, Casualty & Liability	\$208,854	\$239,666	\$255,348	\$206,113
Workers Compensation	\$235,516	\$258,451	\$303,483	\$276,878
<b>Total</b>	<b>\$444,370</b>	<b>\$498,117</b>	<b>\$558,831</b>	<b>\$482,991</b>

Property Insurance -covers safety and security of school facilities and stresses the importance of security systems such as door locks, security cameras, intrusion and fire alarms, and fire suppression

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sprinkler systems. Annual inspections are conducted to identify and address potential areas of risk. Schools report all instances of theft or vandalism.

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

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 which are paid by parents.

Workers' Compensation -is a form of insurance providing wage replacement and medical benefits to employees injured in the course of employment

### **Safety Training Programs**

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

Emergency Response Plan - Each school has a comprehensive Emergency Response Plan. Principals train employees as to specific role and responsibility during different types of drills (i.e. fire drill, lock-down, etc.). Principals meet with the local Chiefs of Police and Fire at the beginning of each school year, and the Superintendent schedules monthly review meetings with the Chiefs throughout the year.

First Aid & CPR - School Nurses, Coaches, Trainers, Athletic Directors, Building Principals and other designated staff and volunteers are trained on basic First Aid, cardiopulmonary resuscitation (CPR), and use of Automatic External Defibrillators (AEDs).

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

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

Environmental - All schools have been inspected for asbestos-containing building materials (ACBM) and the District provides annual notifications for each school site. As needed Environmental Consultants are called in when concerns are identified regarding 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 employee hiring's 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, bidding, purchasing and contracts, and overall financial management. The Business and Finance Subcommittee meets regularly with the Director of Business and Finance to review budget status.

#### **Purchasing and Joint Ventures**

The District participates in a number of municipal joint ventures in order to pool resources to share the costs, risks, and rewards. Some of these joint ventures include:

- Assabet Valley Collaborative (special education services)
- CAPS Education Collaborative (special education services)
- FLLAC Education Collaborative (special education services)
- Southern Worcester County Education Collaborative (special education services)
- French River Education Center (collaborative purchasing)

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**Treasurer's Report**

Each month the Treasurer provides the School Committee with a reconciliation of bank account activities and investments. The Treasurer's Report looks at beginning and ending bank balances, interest earned, payments made, charges and fees, transfers in and out, outstanding checks, and deposits in transit. The Treasurer's Cash Book is reconciled between the bank statements and the general ledger.

**Annual Fiscal Audit**

The District's accounts are audited at the close of each fiscal year by a certified public accounting (CPA) firm. The audit is performed following District policy and in accordance with Generally Accepted Accounting Principals (GAAP). The audit meets compliance with state and federal regulations including (a) Governmental Auditing Standards issued by the U.S. Comptroller General Accounting Office, (b) Inspector General's (IG) Contract administration guidelines titled "A Local Official's Guide to Procuring and Administering Audit Services", and (c) the DESE "Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements".

**State Audit**

In 2014 the state auditor's office visited the District to conduct a review of fiscal years FY11, FY12 and FY13. The audit included financial statements, receipts and payments, monthly state aid distributions, and issuance and repayment of RANs. The report stated that year-end cash balances tied back to the audited financial statements for each year. The State Auditor's report analyzed the cash flow trends over the 3-year period and created financial models to test whether the District could have operated without using RANs. The State Auditor's conclusion was that if the cost of RANs is to be avoided in the future the district and member communities should consider revising the assessment payment schedule.

**MASBO Operational Review**

In 2013 the Massachusetts Association of School Business Officials (MASBO) visited the District to 1) Review business office practices in consideration of statutory requirements, 2) Assess the effectiveness of the district's financial processes, 3) Review procedures pertaining to the management of student activity accounts, 4) Review the causes of the deficit that had occurred and recommend safeguards to prevent future occurrences, and 5) Recommend improvements to critical financial systems. The Business Office is following up on sixty-two (62) recommendations from the MASBO report. Periodic updates are provided to the Business and Finance Subcommittee and to the Audit Advisory Board.

**Audit Advisory Board**

The Audit Advisory Board (AAB) is a joint endeavor of the School Committee and the Member Towns. The role of the AAB is to review financial reporting processes, recommend the selection of an audit firm, meet with the auditor during each audit, and review the Management Letter in conjunction with District Administration and the Business/Finance Subcommittee. A representative from the AAB makes a presentation to the School Committee and summarizes any changes/improvements in procedures, practices, or auditing policies. Throughout the year the AAB receives copies of monthly reports from the Business Office and meets with the Director of Business and Finance quarterly to review progress toward addressing audit recommendations.

**Collaborative Budget Taskforce**

This Taskforce is also a joint effort of the School Committee and the Member Towns. The Collaborative Budget Taskforce and District Administration examine the demographic and financial aspects of each member town including population, equalized property value, size of budget, free cash, new growth, and excess levy capacity. By reviewing this information, District Administration can better understand each Towns resource allocation.

**SECTION VII - FOCUS AREAS**

There are a number of areas that the District has or is in the process of establishing long term plans to address identified areas of needs.

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**Capital Budget**

During FY2014 the District initiated a Capital Budget Program to identify capital repairs and improvement needs, new or expanded educational and program spaces. School District Capital Budget Policy P4110.1 priorities capital projects as being: 1) Health and Environmental Safety, 2) School Physical Security, 3) Energy Efficiency Improvements, and 4) Any Other Improvements. The capital plan is reviewed annually and revised as needed with input from all appropriate stakeholders (Principals, District Administrators, School Committee members, Town Officials, etc.). Capital needs are organized by school and member town and reviewed by the School Committee. Per the District Regional Agreement projects are to have a minimum budget of \$25,000 and requests are submitted to member towns per the following schedule:

Annual Target Date	Action Step
August 31st	Principals and district administrators review and update a list of needs
September 30th	Facilities & Security Subcommittee approves any updates to the Capital Budget.
October 31st	The School Committee approves projects to be submitted to member towns for consideration
November 30th	District Administration meets with member towns to review Capital Budget requests
March 15th	School Committee formally approves Capital Budget requests to member towns

**Textbooks Budget Plan**

At the end of the 2013-2014 school year the Wachusett Regional School District began development of a Textbook Budget Plan for the selection and implementation of new textbooks and workbooks. This plan establishes procedures for the selection, procurement, distribution, collection, storage and eventual disposal of textbooks and will be implemented through a Three (3) Cycle Process in conjunction with annual budgets.

Steps	Cycle 1	Cycle 2	Cycle 3
Needs Assessment	2014-2015	2015-2016	2016-2017
Budget Approval/Ordering	2015-2016	2016-2017	2017-2018
School Year Implementation	2015-2016	2016-2017	2017-2018
Minimum Budget	\$150,000	\$150,000	\$150,000

**Long Range Facilities Budget Plan (LRFP)**

In 2014 the District formalized a process for identifying Long-Range Facility needs to safe-guard and prolongs the life of district assets. The goals of the LRFP are to ensure that all educational facilities are safe, secure, well-maintained, and supportive of student learning. In the early 2000's comprehensive assessments all district schools were completed by the Massachusetts School Building Authority (MSBA). Effective management of a maintenance program requires long-range planning to enable the prioritizing of repairs that will be undertaken in a timely manner. The LRFP is as follows:

Steps	LRFP Year 1	LRFP Year 2	LRFP Year 3
Needs Assessment	2014-2015	2015-2016	2016-2017
Maintenance Plan Implemented	2015-2016	2016-2017	2017-2018
Minimum Budget	\$200,000	\$200,000	\$200,000

**Print Management Budget Plan**

In 2013 the District rolled-out a comprehensive print management program using document management solutions. A needs survey was taken of all copiers, duplicators and printers. Standards were established for the physical relocation of these devices in each school, and for an overall reduction in the volume of copy paper purchased. The program was implemented by selling-off obsolete Canon copiers, then changing an ageing fleet of Ricoh copiers, followed by the installation of new Xerox copiers within the first year. It



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became apparent that program expectations were not being achieved and some adjustments needed to be made. The District will relook at the overall print management program over 2-years as two rounds of Xerox leases are in place; the 1st ends on 12/30/15 and the 2nd ends on 12/30/16.

Steps	Target Dates
Conduct Needs Assessment	September 2015
Outline Specifications Request For Proposal	October 2015
Review RFP Responses and Select Partnership	December 2015
Implement second phase of Partnership	December 2016

**Technology Budget Plan**

Wachusett Regional School District regards technology as universally important to the academic preparation of students. To succeed in an increasingly competitive workforce, students must have the skills that are most necessary, recognizing that continuous learning is a requirement of an increasingly technological society. The District has made a commitment to ensure that all staff members possess proficiencies that will enhance instruction as well as transfer to students' application; that all students will achieve a high level of competency and an understanding of the importance of supporting a broad-based program of technology education.

Tech Plan Steps	Tech Year 1	Tech Year 2	Tech Year 3	Tech Year 4	Tech Year 5
Budget Approval/Order	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Minimum Budget	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000


**Furniture, Fixtures & Equipment Budget Plan**

Beginning in 2015-2016 the District will assess needs and budget for the replacement of furniture, fixtures and equipment (FF&E). Funding will be established on a 5-year schedule as outlined below. The objective for the FF&E plan is to provide an equitable and defined process for the evaluation and replacement of older furniture and equipment at all schools. Funds will be used to replace classroom furniture and lab equipment, teacher desks, cafeteria seating, media center shelving and furniture, and school lockers.

Steps	FF&E Year 1	FF&E Year 2	FF&E Year 3	FF&E Year 4	FF&E Year 5
Needs Assessment	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Budget Approval/Ordering	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Minimum Budget	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

**SECTION VIII - MEMBER TOWNS AND DISTRICT SCHOOLS**

The following pages provide a snap-shot of information about the Member Towns and the District's schools. Schools are listed under the respective Town that built and owns the building. The District leases the schools from the Towns each year. Of the 12 buildings that comprise the regional school district, three (3) school buildings are less than 10 years old and nine (9) are either new or have been renovated over the last 17 years. The information provided on each town in this section consists of basic demographic information on the community and its relationship to the school district. The information comes from a variety of sources including the Department of Revenue (DOR) "At A Glance Report" for each town (See Attachment Q).

Town of Holden		
Square Miles	36.2	
Residents	17,636	
Households	5,715	
Families	4,423	
With Children <18	37.4%	
Number of Schools	6	
Number of Bus Routes	48	

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**Dawson Elementary School**

Grades	K – 5
Enrollment	478
Year Built	1956
Year Renovated	2000
Square Footage	59,600
Capacity	500
Acreage	10.06
Classrooms	25

**Mayo Elementary School**

Grades	K - 5
Enrollment	490
Year Built	1999
Year Renovated	--
Square Footage	80,548
Capacity	500
Acreage	12.47
Classrooms	22

**Davis Hill Elementary School**

Grades	K - 5
Enrollment	453
Year Built	2000
Year Renovated	--
Square Footage	82,787
Capacity	750
Acreage	20.79
Classrooms	23

**Mountview Middle School**

Grades	6, 7, 8
Enrollment	782
Year Built	1967
Year Renovated	2016 (new school)
Square Footage	--
Capacity	--
Acreage	28.38
Classrooms	--

**Wachusett Regional High School**

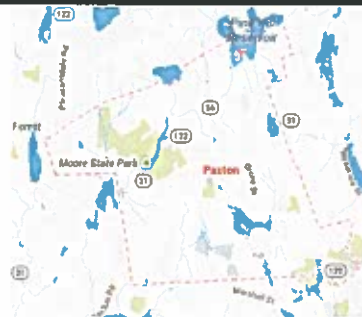
Grades	9, 10, 11, 12
Enrollment	2,112
Year Built	1952
Year Renovated	2009
Square Footage	380,500
Capacity	2,200
Acreage	112.2
Classrooms	132

**Early Childhood Center**

Grades	Pre-K
Enrollment	148
Year Built	1975
Year Renovated	2014 (new roof)
Square Footage	--
Capacity	--
Acreage	--
Classrooms	14

**Town of Paxton**

Square Miles	15.5
Residents	4,860
Households	1,428
Families	1,153
With Children <18	36.1%
Number of Schools	1
Qty. of Bus Routes	14

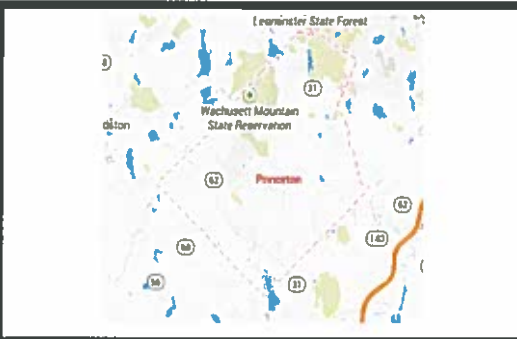


**Paxton Center School**

Grades	K-8
Enrollment	537
Year Built	1957
Year Renovated	1997
Square Footage	90,869
Capacity	650
Acreage	16.3
Classrooms	24


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<b>Town of Princeton</b>	
Square Miles	35.4
Residents	3,436
Households	1,166
Families	959
With Children <18	41.91%
Number of Schools	1
Qty. of Bus Routes	11



<b>Thomas Prince School</b>	
Grades	K-8
Enrollment	441
Year Built	1962
Year Renovated	1991
Square Footage	75,635
Capacity	500
Acreage	60
Classrooms	20

<b>Town of Rutland</b>	
Square Miles	36.4
Residents	8,185
Households	2,300
Families	1,721
With Children <18	42.3%
Number of Schools	3
Qty. of Bus Routes	32




<b>Naquag Elementary School</b>	
Grades	K - 2
Enrollment	336
Year Built	1999
Year Renovated	--
Square Footage	70,366
Capacity	640
Acreage	68.3
Classrooms	16

<b>Glenwood Elementary School</b>	
Grades	3 - 5
Enrollment	395
Year Built	2006
Year Renovated	--
Square Footage	88,000
Capacity	600
Acreage	100
Classrooms	19

<b>Central Tree Middle School</b>	
Grades	6, 7, 8
Enrollment	422
Year Built	1998
Year Renovated	--
Square Footage	67,730
Capacity	500
Acreage	
Classrooms	17

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<b>Town of Sterling</b>	
Square Miles	31.6
Residents	7,858
Households	2,573
Families	2,068
With Children <18	39.9%
Number of Schools	2
Qty. of Bus Routes	26



<b>Houghton Elementary School</b>	
Grades	K - 4
Enrollment	420
Year Built	1957
Year Renovated	1998
Square Footage	67,730
Capacity	650
Acreage	68
Classrooms	25

<b>Chocksett Middle School</b>	
Grades	6, 7, 8
Enrollment	420
Year Built	1979
Year Renovated	1998
Square Footage	76,000
Capacity	650
Acreage	57
Classrooms	20



End of Document



<u>Min. Local Contrib.</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Holden	\$17,038,520	\$17,355,236	\$316,716	1.9%
Paxton	\$4,282,288	\$4,506,979	\$224,691	5.2%
Princeton	\$3,650,842	\$3,546,045	(\$104,797)	-2.9%
Rutland	\$6,610,818	\$6,811,613	\$200,795	3.0%
Sterling	\$8,081,197	\$8,105,813	\$44,616	0.6%
<b>Total Min. Local Contrib.</b>	<b>\$39,643,555</b>	<b>\$40,325,686</b>	<b>\$682,021</b>	<b>1.7%</b>
Percentage of Total	48.8%	47.9%		

<u>Operational</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Holden	\$2,881,954	\$3,509,531	\$647,577	22.6%
Paxton	\$658,776	\$803,903	\$145,128	22.0%
Princeton	\$412,869	\$485,361	\$72,492	17.6%
Rutland	\$1,501,755	\$1,832,614	\$330,859	22.0%
Sterling	\$1,113,385	\$1,312,301	\$198,915	17.9%
<b>Total Operational</b>	<b>\$6,548,739</b>	<b>\$7,943,710</b>	<b>\$1,394,971</b>	<b>21.3%</b>
Percentage of Total	8.1%	9.4%		

<u>Transportation</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Holden	\$898,257	\$1,681,280	\$783,023	87.2%
Paxton	\$206,764	\$385,119	\$178,355	86.3%
Princeton	\$129,584	\$232,517	\$102,934	79.4%
Rutland	\$471,343	\$677,934	\$406,591	86.3%
Sterling	\$349,449	\$628,672	\$279,224	79.9%
<b>Total Transportation</b>	<b>\$2,055,397</b>	<b>\$3,805,523</b>	<b>\$1,750,126</b>	<b>85.1%</b>
Percentage of Total	2.5%	4.5%		

<u>Debt Service</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Holden	\$1,133,234	\$1,089,053	(\$44,182)	-3.9%
Paxton	\$246,893	\$255,635	\$8,742	3.5%
Princeton	\$189,756	\$180,527	(\$9,229)	-4.9%
Rutland	\$618,142	\$626,893	\$8,751	1.4%
Sterling	\$427,529	\$418,603	(\$8,926)	-2.1%
<b>Total Debt Service</b>	<b>\$2,615,554</b>	<b>\$2,670,711</b>	<b>(\$44,843)</b>	<b>-1.7%</b>
Percentage of Total	3.2%	3.1%		

<u>Total For Towns (non-Debt)</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Holden	\$20,798,731	\$22,546,047	\$1,747,316	8.4%
Paxton	\$5,147,828	\$5,898,001	\$546,173	10.6%
Princeton	\$4,193,295	\$4,263,923	\$70,628	1.7%
Rutland	\$8,683,916	\$9,522,161	\$938,245	10.9%
Sterling	\$9,524,031	\$10,046,786	\$522,755	5.5%
<b>Total For Towns (non-Debt)</b>	<b>\$48,247,801</b>	<b>\$52,074,919</b>	<b>\$3,827,118</b>	<b>7.9%</b>
Percentage of Total	69.4%	61.9%		

<u>Total for Towns (Incl. Debt)</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Holden	\$21,931,966	\$23,635,100	\$1,703,134	7.8%
Paxton	\$5,394,721	\$5,951,837	\$556,916	10.3%
Princeton	\$4,383,051	\$4,444,450	\$61,400	1.4%
Rutland	\$9,202,057	\$10,149,054	\$946,996	10.3%
Sterling	\$9,951,561	\$10,465,389	\$513,829	5.2%
<b>Total for Towns (Incl. Debt)</b>	<b>\$50,863,355</b>	<b>\$54,645,830</b>	<b>\$3,782,275</b>	<b>7.4%</b>
Percentage of Total	62.7%	64.9%		

<u>State Aid</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Ch. 70 Aid	\$24,988,920	\$25,331,099	\$342,179	1.4%
Ch. 71 Transportation	\$3,666,686	\$2,341,602	(\$1,324,984)	-36.1%
Ch. 70 Charter	\$51,068	\$51,068	\$0	0.0%
School Choice	\$0	\$0	\$0	0.0%
<b>Total State Aid</b>	<b>\$28,706,674</b>	<b>\$27,723,769</b>	<b>(\$982,805)</b>	<b>-3.4%</b>
Percentage of Total	35.4%	32.9%		

<u>Local Revenue</u>	FY 2015	Orig. FY 2016	D# FY16-FY15	% D#
Medicaid	\$500,000	\$850,000	\$150,000	30.0%
Interest	\$15,000	\$15,000	\$0	0.0%
Misc Revenue	\$244,669	\$275,000	\$30,331	12.4%
Excess & Deficiency	\$850,000	\$850,000	\$0	0.0%
<b>Total Local Revenue</b>	<b>\$1,609,669</b>	<b>\$1,790,000</b>	<b>\$180,331</b>	<b>11.2%</b>
Percentage of Total	2.0%	2.1%		

<b>Total Revenue</b>	<b>\$81,179,598</b>	<b>\$84,159,399</b>	<b>\$2,979,801</b>	<b>3.7%</b>
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Rev. FY 2016	D# FY16-FY15	% D#
\$17,355,236	\$316,716	1.9%
\$4,506,979	\$224,691	5.2%
\$3,546,045	(\$104,797)	-2.9%
\$6,811,613	\$200,795	3.0%
\$8,105,813	\$44,616	0.6%
\$40,325,686	\$682,021	1.7%
48.1%		

Rev. FY 2016	D# FY16-FY15	% D#
\$3,532,448	\$670,494	23.4%
\$809,153	\$150,377	22.8%
\$486,530	\$75,661	18.3%
\$1,844,581	\$342,826	22.8%
\$1,320,870	\$207,485	18.6%
\$7,895,582	\$1,446,843	22.1%
9.5%		

Rev. FY 2016	D# FY16-FY15	% D#
\$1,398,905	\$498,848	55.5%
\$319,979	\$113,215	54.8%
\$193,189	\$63,605	49.1%
\$729,439	\$258,096	54.8%
\$522,336	\$172,889	49.5%
\$3,161,849	\$1,108,452	53.8%
3.8%		

Rev. FY 2016	D# FY16-FY15	% D#
\$1,089,053	(\$44,182)	-3.9%
\$255,635	\$8,742	3.5%
\$180,527	(\$9,229)	-4.9%
\$626,893	\$8,751	1.4%
\$418,603	(\$8,926)	-2.1%
\$2,670,711	(\$44,843)	-1.7%
3.1%		

Rev. FY 2016	D# FY16-FY15	% D#
\$22,284,589	\$1,485,858	7.1%
\$5,636,111	\$488,283	9.5%
\$4,227,764	\$34,469	0.8%
\$9,385,632	\$801,717	9.3%
\$9,949,021	\$424,989	4.5%
\$51,483,117	\$3,235,316	6.7%
61.4%		

Rev. FY 2016	D# FY16-FY15	% D#
\$23,373,642	\$1,441,676	6.6%
\$5,891,746	\$497,025	9.2%
\$4,408,291	\$25,240	0.6%
\$10,012,525	\$810,468	8.8%
\$10,367,624	\$418,063	4.2%
\$54,053,828	\$3,190,473	6.3%
64.5%		

Rev. FY 2016	D# FY16-FY15	% D#
\$25,331,099	\$342,179	1.4%
\$2,581,391	(\$1,085,195)	-29.6%
\$41,354	(\$9,714)	-19.0%
\$0	\$0	0.0%
\$27,953,844	(\$752,730)	-2.6%
33.4%		

Rev. FY 2016	D# FY16-FY15	% D#
\$650,000	\$150,000	30.0%
\$15,000	\$0	0.0%
\$275,000	\$30,331	12.4%
\$850,000	\$0	0.0%
\$1,780,000	\$180,331	11.2%
2.1%		

<b>\$83,797,672</b>	<b>\$2,618,075</b>	<b>3.2%</b>
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## FY16 EXPENDITURE APPROPRIATION      Budget FY15      Orig. FY16      \$ Diff      % Diff

## SALARIES &amp; STIPENDS

SALARIES & STIPENDS	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Instruction	\$39,813,364	\$41,229,539	\$1,416,175	3.6%
Administration	\$4,750,098	\$5,017,828	\$267,527	5.6%
Support	\$7,237,281	\$7,337,240	\$99,959	1.4%
Salaries Total	\$51,800,744	\$53,584,405	\$1,783,661	3.4%
Percent of Total Budget	63.6%	63.7%		

## BENEFITS &amp; INSURANCES

BENEFITS & INSURANCES	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Health Insurance Active Employees	\$9,978,490	\$10,716,164	\$737,674	7.4%
Health Insurance Retirees	\$2,010,668	\$2,085,225	\$74,559	3.7%
Other Insurances & Benefits	\$272,095	\$318,150	\$46,055	16.9%
Benefits & Insurance Total	\$12,261,251	\$13,119,539	\$858,288	7.0%
Percent of Total Budget	15.1%	15.6%		

## INSTRUCTIONAL SUPPORT EQUIPMENT &amp; TECHNOLOGY

INSTRUCTIONAL SUPPORT	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Districtwide	\$579,525	\$846,165	\$266,640	11.5%
Instructional	\$439,289	\$568,552	\$127,263	29.0%
Professional Development	\$271,558	\$327,395	\$55,837	20.6%
Supplies & Textbooks	\$607,626	\$570,373	(\$37,253)	-6.1%
Network & Telephone	\$95,260	\$95,260	\$0	0.0%
Print Management	\$241,274	\$252,853	\$11,579	4.8%
Instructional Support Total	\$2,234,532	\$2,458,597	\$224,065	10.0%
Percent of Total Budget	2.8%	2.9%		

## OPERATIONS &amp; MAINTENANCE

OPERATIONS & MAINTENANCE	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Custodial Supplies & Services	\$245,298	\$280,117	\$34,821	14.2%
Building Maintenance	\$405,038	\$588,940	\$183,902	45.4%
Grounds Maintenance Services	\$413,480	\$418,189	\$4,709	1.1%
Utility Services	\$2,268,171	\$2,214,820	(\$51,351)	-2.3%
Operations & Maintenance Total	\$3,329,985	\$3,502,066	\$172,081	5.2%
Percent of Total Budget	4.1%	4.2%		

## PUPIL SERVICES

PUPIL SERVICES	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Athletics General Fund	\$80,529	\$80,729	\$200	0.2%
Health Office	\$41,867	\$91,076	\$49,409	118.6%
School Committee Charges	\$33,084	\$8,875	(\$24,209)	-73.2%
Student Activity General Fund	\$9,837	\$9,837	\$0	0.0%
Pupil Services Total	\$164,917	\$190,317	\$25,400	15.4%
Percent of Total Budget	0.2%	0.2%		

## SPECIAL EDUCATION TUITION

SPECIAL EDUCATION TUITION	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Tuition to Public Schools	\$621,575	\$584,143	(\$37,432)	-6.0%
Tuition to Private Schools	\$912,227	\$802,736	(\$109,491)	-12.0%
Tuition to Collaborates	\$390,668	\$123,718	(\$266,948)	-68.3%
Special Education Tuition Total	\$1,924,468	\$1,510,597	(\$413,871)	-21.5%
Percent of Total Budget	2.4%	1.8%		

## OTHER OPERATIONAL COSTS

OTHER OPERATIONAL COST	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Financing & Fixed Charges	\$26,989	\$44,798	\$17,809	66.0%
Tuition-Out School Choice	\$818,973	\$590,215	(\$28,758)	-4.6%
Tuition Out Charter School	\$480,203	\$441,029	(\$39,174)	-8.2%
Other Operational Costs Total	\$1,126,165	\$1,076,042	(\$50,123)	-4.5%
Percent of Total Budget	1.4%	1.3%		

## TRANSPORTATION

TRANSPORTATION	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Transportation - Regular Ed	\$3,092,293	\$3,322,050	\$229,757	7.4%
Transportation - Special Ed	\$2,629,689	\$2,825,075	\$195,386	7.4%
Transportation Total	\$5,721,982	\$6,147,125	\$425,143	7.4%
Percent of Total Budget	7.0%	7.3%		

## DEBT SERVICE

DEBT SERVICE	Budget FY15	Orig. FY16	Diff FY16-FY15	% Diff
Principal Payment	\$1,645,000	\$1,815,000	\$170,000	10.3%
Interest Payment	\$970,554	\$755,711	(\$214,843)	-22.1%
Debt Service Total	\$2,615,554	\$2,570,711	(\$44,843)	-1.7%
Percent of Total Budget	3.2%	3.1%		

**TOTAL EXPENDITURES**      \$61,179,597      \$64,159,399      \$2,979,802      3.7%

## Revised FY16      \$ Diff      % Diff

Revised FY16	Diff FY16-FY15	% Diff
\$41,229,539	\$1,416,175	3.6%
\$5,017,828	\$267,527	5.6%
\$7,337,240	\$99,959	1.4%
\$53,584,405	\$1,783,661	3.4%
63.9%		

Revised FY16	Diff FY16-FY15	% Diff
\$10,716,164	\$737,674	7.4%
\$2,085,225	\$74,559	3.7%
\$318,150	\$46,055	16.9%
\$13,119,539	\$858,288	7.0%
15.7%		

Revised FY16	Diff FY16-FY15	% Diff
\$846,165	\$266,640	11.5%
\$568,552	\$127,263	29.0%
\$327,395	\$55,837	20.6%
\$570,373	(\$37,253)	-6.1%
\$95,260	\$0	0.0%
\$252,853	\$11,579	4.8%
\$2,458,597	\$224,065	10.0%
2.9%		

Revised FY16	Diff FY16-FY15	% Diff
\$280,117	\$34,821	14.2%
\$588,940	\$183,902	45.4%
\$418,189	\$4,709	1.1%
\$2,214,820	(\$51,351)	-2.3%
\$3,502,066	\$172,081	5.2%
4.2%		

Revised FY16	Diff FY16-FY15	% Diff
\$80,729	\$200	0.2%
\$91,076	\$49,409	118.6%
\$8,875	(\$24,209)	-73.2%
\$9,837	\$0	0.0%
\$190,317	\$25,400	15.4%
0.2%		

Revised FY16	Diff FY16-FY15	% Diff
\$584,143	(\$37,432)	-6.0%
\$802,736	(\$109,491)	-12.0%
\$123,718	(\$266,948)	-68.3%
\$1,510,597	(\$413,871)	-21.5%
1.8%		

Revised FY16	Diff FY16-FY15	% Diff
\$44,798	\$17,809	66.0%
\$590,215	(\$28,758)	-4.6%
\$483,187	\$2,984	0.6%
\$1,118,200	(\$7,965)	-0.7%
1.3%		

Revised FY16	Diff FY16-FY15	% Diff
\$3,138,830	\$44,537	1.4%
\$2,806,410	(\$23,279)	-0.9%
\$5,743,240	\$21,258	0.4%
6.9%		

Revised FY16	Diff FY16-FY15	% Diff
\$1,815,000	\$170,000	10.3%
\$755,711	(\$214,843)	-22.1%
\$2,570,711	(\$44,843)	-1.7%
3.1%		

**TOTAL EXPENDITURES**      \$63,797,672      \$2,618,075      3.2%

**POLICY RELATING TO BUDGET/FINANCE**

**BUDGET**

The Wachusett Regional School District Committee budget shall be the District's fiscal plan for achieving the School Committee's goals and objectives. The annual budget is the financial expression of the educational program of the school department.

The operating budget for the District will be prepared and presented in line with Massachusetts General Laws, Department of Education regulations, School Committee direction and District policies and will be developed and refined in accordance with these same requirements.

The Superintendent will serve as Budget Officer for the District, but he may delegate portions of this responsibility to members of his staff as he deems appropriate. The three general areas of responsibility for the Superintendent as Budget Officer will be budget preparation, budget presentation, and budget administration.

The budget will be organized to include: a staff authorization; expenditures by category; and, revenues by category.

1. The administration shall annually schedule, prepare, and present to the Committee an initial draft of a proposed operating budget.
2. The administration will involve the building principals, staff, and school councils in the annual preparation of the budget.
3. Consistent and systematic efforts will be made to communicate and work with the Finance/Advisory Committees and Selectboards. Those efforts will, at a minimum, consist of the following:
  - a. An early presentation of the proposed budget at the Business/Finance Subcommittee meeting to invited Member Town officials prior to formal School Committee adoption, allowing opportunity for input.
  - b. Following this process, a request shall be made for opinions from the Chairs of each of the Member Town Selectboards and Finance/Advisory Committees. The Chairs of each of the Member Town Selectboards and Finance/Advisory Committees shall be invited to present that opinion at the annual public hearing on the proposed budget.

POLICY RELATING TO BUDGET/FINANCE*BUDGET (continued)*

4. Prior to the adoption of the annual budget, the School Committee will hold, in accordance with General Laws Chapter 71, Section 38N, a public hearing on the proposed budget. Posting of said public hearing shall be in the local newspapers at least one (1) week prior to the date of the public hearing. The public shall be invited to attend this meeting and will be given ample opportunity to be heard.
5. A copy of the proposed budget shall be made available at town libraries of each town in the region at least one week prior to the date of the public hearing.
6. The final budget shall be adopted by the School Committee, at a regular or specially called meeting, by a two-thirds majority vote of the Committee membership.
7. A final budget summary shall be made available to the election authorities for distribution at town elections and to the moderators for distribution at each town meeting and to the town libraries for reference.

First Reading: 09/12/94  
 Second Reading: 09/26/94

Amendment First Reading: 06/13/95  
 Amendment Second Reading: 06/26/95

Re-Amendment First Reading: 06/10/96  
 Re-Amendment Second Reading: 07/15/96

Re-Amendment First Reading: 02/09/04  
 Re-Amendment Second Reading: 02/23/04

Re-Amendment First Reading: 03/14/05  
 Re-Amendment Second Reading: 04/11/05

Re-Amendment First Reading: 03/11/08  
 Re-Amendment Second Reading: 03/24/08



P4110

**POLICY RELATING TO BUDGET/FINANCE**

**BUDGET PLANNING AND ADOPTION**

The annual budget will be prepared to reflect the educational goals of the Wachusett Regional School District with input from school councils.

The timeline for presentation of the budget shall be in accordance with the School Committee Policy as set forth in Policy for Organization and Function of School Councils (8211).

The calendar year for budget preparation and final adoption date will be determined by calculating back from the first scheduled annual town meeting in compliance with Chapter 71, Section 16b. Dependent on the date thus set, the following will be scheduled:

The school district shall coordinate the timing of its budget preparation with Town Meeting schedules and State Department of Education Budget Information/Requirements.

In reaching its decision on the budget appropriation that it will submit to the Towns, the School Committee will observe the statutory requirement of holding a public hearing on the proposed appropriation not less than seven (7) days after the notice for this hearing has been published in a local newspaper, consistent with M.G.L.

Authority for adoption of the final school budget shall be in accordance with the Regional Agreement and as voted by the citizens of the Member Towns.

First Reading: 06/13/95  
Second Reading: 06/26/95

WRSDC Policy 4110

Wachusett Regional School District  
Capital Improvement Budget

Paxton

Project	School	Project Cost	16	17	18	19	20	Notes:
Cafetorium Renovation	Paxton Center	\$25,000		\$25,000				
Gym Renovation	Paxton Center	\$25,000		\$25,000				
Circulation Pumps	Paxton Center	\$27,200			\$27,200			
AC Unit Refrigerant	Paxton Center	\$25,000			\$25,000			

Princeton

Project	School	Project Cost	16	17	18	19	20	Notes:
Replace all Flooring	Thomas Prince	\$136,035	\$136,035					
Replace Hot Water Heater	Thomas Prince	\$25,000		\$25,000				
AC Unit Refrigerant	Thomas Prince	\$25,000			\$25,000			
Telephone System	Thomas Prince	\$25,000				\$25,000		
Replace Gym Wall	Thomas Prince	\$100,000					\$100,000	

Rutland

Project	School	Project Cost	16	17	18	19	20	Notes:
Telephone Intercoms	Central Tree	\$25,000		\$25,000				
AC Unit Refrigerant	Central Tree	\$25,000			\$25,000			
Curbs and Sidewalks	Central Tree	\$25,000				\$25,000		
Ice Guards Downspouts	Glenwood School	\$35,000	\$35,000					
AC Unit Refrigerant	Glenwood School	\$25,000			\$25,000			
Blend Pumps	Naquag School	\$30,000		\$30,000				
AC Unit Refrigerant	Naquag School	\$25,000			\$25,000			
Gym Bleachers	Naquag School	\$80,000					\$80,000	
Gym Folding Wall	Naquag School	\$100,000					\$100,000	

Wachusett Regional School District  
Capital Improvement Budget

**Sterling**

Project	School	Project Cost	16	17	18	19	20	Notes:
Boiler Conversion	Combined	\$125,000		\$125,000				
AC Unit Refrigerant	Combined	\$100,000			\$100,000			
Carpeting/Flooring	Combined	\$250,000				\$250,000		
Security Cameras	Combined	\$200,000					\$100,000	

**Sterling**

Project	School	Project Cost	16	17	18	19	20	Notes:
Telephone System	Dawson School	\$28,700		\$25,000				
AC Unit Refrigerant	Dawson School	\$25,000			\$25,000			
HV System	Mayo School	\$25,000	\$28,700					
AC Refrigerant	Mayo School	\$25,000			\$25,000			
AC Refrigerant	Davis Hill School	\$25,000			\$25,000			
Boiler Gas Conversion	Davis Hill School	\$75,000				\$75,000		

**WRSD Technology Overview 3-10-2015**

Several years of budget difficulties have taken their toll on technology across the District. Ideally, technology investments should be increased exponentially in order to properly address needs. However, the figures below represent a plan to target the most pressing areas of need.

**Computers**

The District maintains approximately 2,200 computers, consisting primarily of Windows and Mac desktops as well as approximately 150 MacBooks for WRHS staff. The computers in our K-8 schools are primarily PCs while our high school computers are primarily Macs. The figures below take into account pricing for both types of hardware.

Mass DESE recommends that computers be replaced every 5 years. Approximately half of the computers in the District are more than 8 years old.

Given that a significant hardware overhaul is not financially feasible, efforts should be made to establish a hardware refresh cycle that will improve on the status-quo. Estimated annual costs for several refresh scenarios are shown below. The total amount of projected need is \$1,312,500.

	Total Number of Computers	5 Year Refresh Annual Cost	6 Year Refresh Annual Cost	7 Year Refresh Annual Cost	8 Year Refresh Annual Cost
K-8 Schools	1780	\$178,000	\$148,333	\$127,143	\$111,250
High School	420	\$84,500	\$70,417	\$60,357	\$52,813
<b>Total</b>	<b>2200</b>	<b>\$262,500</b>	<b>\$218,750</b>	<b>\$187,500</b>	<b>\$164,063</b>

**Computer Replacement Plan - FY16 (assuming \$150,000 available for hardware)**

Because we are well behind any typical hardware refresh cycle, whenever funds are available to purchase new computers, an up-to-date priority assessment is made by IT staff. Our current hardware replacement priorities are listed below.

- 370 staff computers in K-8 Schools (\$129,500)
  - Approximately 500 staff computers are currently running Windows XP, which is no longer supported by Microsoft. This means that potential vulnerabilities in the operating system will not be addressed by Microsoft software updates. Of those 500, 130 are already licensed for and capable of running Windows Vista or Windows 7 and will therefore be upgraded as is. The remaining 370 should be replaced, given the important and often confidential nature of the work performed by District staff.
  - These staff computers are fairly evenly distributed throughout the K-8 schools. Each school has at least 30 that meet the criteria.
  - This results in an indirect upgrade of the 370 oldest student computers in our K-8 schools. The Windows XP staff computers will be redistributed, replacing the oldest student computers on hand. Because students typically only use Google Apps, their work is much less susceptible to risks from operating system vulnerabilities.
  - Pricing reflects purchase of off-lease hardware, which has become District standard.
- 20 staff MacBooks at WRHS (\$19,980)
  - This represents less than 15% of a staff computer fleet that is in dire need of upgrades.



## **Servers**

### **Central Office Virtual Server Array**

- All server and storage hardware is approximately 5 years old

### **10 School-Based Servers**

- All school based servers are between 7 and 9 years old
- Most servers are running Windows Server 2003 (Microsoft support ends July, 2015)

*An annual server maintenance budget of \$30,000 should be established to replace aging school servers on a consistent schedule, upgrade central office virtual server hardware as needed, extend support for existing systems as applicable, and purchase updated licensing for supported server operating systems.*

## **Networking**

Network switches vary in age and functionality throughout the district. Many network components are well over 10 years old. Given budgetary restrictions, all current networking hardware will remain in service and only be replaced in the case of failure.

*An annual network maintenance budget of \$5,000 should be established for the sole purposes of replacing failed network components.*

## **Software Licensing**

Many software titles, such as Microsoft Office, have not been upgraded in several years. Microsoft Office 2003 is still widely in use throughout the District. While the use of Google Apps and other free products will gradually reduce the need for MS Office, particularly for computers used by students, it is still a necessary component on staff computers.

*An annual software maintenance budget of \$10,000 should be established in order to begin upgrading outdated versions of necessary software titles.*

## Wachusett Regional School District Textbook Plan

### Section A - District Textbook Plan

The Wachusett Regional School District is committed to providing each student with an equitable education. This textbook plan is designed to ensure that all students will have access to the appropriate textbooks and/or other instructional materials that will enrich their learning experiences. The goals of the District Textbook Plan are to:

1. Make informed decisions on the selection and implementation of textbooks and/or other instructional materials that align with the Massachusetts Frameworks.
2. Establish and maintain procedures for the distribution, collection, storage and eventual disposal of textbooks and/or other instructional materials.
3. Establishment of an adoption cycle that ensures an equitable and financially viable process for the adoption of textbooks and/or other instructional materials.

### Section B - Laws, Regulations and Policy

#### DESE Advisory on Selection & Purchase of Textbooks and Educational Materials:

State Law says that the Principal at each school, subject to the direction of the superintendent, shall, at the expense of school district, purchase textbooks and other educational materials and supplies. The purchases must be within the budget approved by the school committee, and are to be made in accordance with the Uniform Procurement Act (G.L. c. 30B) and any purchasing guidelines adopted by the municipality. (G.L. c. 71, Section 48).

The Department of Elementary and Secondary Education (DESE) recommends that the principal, under the direction of the superintendent, is responsible for selecting and purchasing textbooks and other educational materials to be used by students in the school. The superintendent's involvement in the process is to ensure that the books and materials selected for any particular school are consistent with the educational goals and policies established by the school committee. The school committee, in approving a budget for the district, establishes the budgetary limits within which the principal and superintendent must operate.

M.G.L. c. 71 (section) 50 still permits the committee to make a change in the "school books used in the public schools" by a two-thirds' vote. We view that law as applying only to a textbook change that constitutes a significant shift in educational direction for the district. As a general rule, the school committee does not approve or reject textbooks and educational materials.

<http://www.doe.mass.edu/lawsregs/advisory/cm1115gov.html#VS>

#### Ch 30B State Procurement Purchase Requirements:

Section 7. (a) A procurement officer may award a contract in an amount of less than \$25,000 or any contract for the procurement of library books, school textbooks, educational programs, educational courses, educational curricula in any media including educational software, newspapers, serials, periodicals, audiovisual materials or software maintenance without competition when, after reasonable investigation, the procurement officer determines in writing that only one practicable source for the required supply or service exists. The procurement officer shall procure a proprietary item by competition if more than one potential bidder or offeror for that item exists.

<https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter30B/Section7>

## Wachusett Regional School District Textbook Plan

### Section B - Laws, Regulations and Policy (continued)

#### Wachusett Regional School District Policy:

All purchases of materials and equipment and all contracts for services, construction or maintenance, not associated with an emergency, in amounts exceeding \$2,500 will be based upon competitive pricing. An effort will be made to procure multiple quotations for all purchases in excess of \$2,500. Written specifications and competitive quotations will be required for all procurements exceeding \$5,000 except as exempted under Chapter 30B. All purchases over \$10,000 require bids in accordance with Chapter 30B.

<http://www.wrsd.net/schoolcommittee/policies/4323-2.pdf>

#### Wachusett Regional High School Student Handbook:

School Facilities and Materials – Students will receive textbooks and other materials for all of their courses at WRHS. Check any book or piece of equipment for damage when it is issued to you and report it to appropriate faculty or staff. Students should write their name and year of issue in the textbooks they receive. Students should keep track of their books and materials and report any losses to an appropriate faculty or staff member. Check for lost books and materials at the Main Office. Students are responsible to pay the full replacement cost of any damaged or lost books, equipment or other school materials. Report cards, class schedules, grade transcripts, and/or graduation tickets will not be issued until these bills are paid.

<http://www.wrsd.net/handbooks/WRHSHandbook.pdf>

### Section C - Textbook Adoption Process

1. Each year the Curriculum Vertical Teams will make recommendation for the purchase of textbooks and/or other instructional material.
2. There will be a separate process for the High School and the K-8 schools. At the High School the Curriculum Vertical Team will consist of the Department Heads and the Principal. For the K-8 Schools the Curriculum Vertical Team will consist of Teachers from all grade levels and all schools, and will be coordinated by the Supervisor of Curriculum and Instruction.
3. In all cases each Building Principal will provide input on the selection of all textbooks and other instructional materials.
4. The Curriculum Vertical Teams will conduct a needs assessment, driven by data, and dependent upon changes made to the Massachusetts Framework(s) which will determine the content area.
5. The Curriculum Vertical Teams will investigate the feasibility of purchasing electronic textbooks (e-books) as either a supplement to or replacement of standard textbooks, if adequate technology resources exist to support use of e-books.
6. The Curriculum Vertical Teams will identify schools that will participate in a pilot of selected materials. There will be an open period where textbooks and/or instructional materials will be available for all staff to review. The pilot period will be a minimum of one (1) semester and a maximum of one (1) academic year for the selected text. (This step does not apply to the High School).
7. The Curriculum Vertical Teams will gather feedback from teacher(s) and the Principal(s) of the school(s) piloting the book or series. (This step does not apply to the High School).
8. Final recommendation(s) will be made to the Superintendent of Schools by the High School Principal (for the High School) and/or by the Supervisor of Curriculum and Instruction (for K-8 Schools). If needed the Superintendent will submit the recommendation(s) to the School Committee for approval.
9. Once approval has been given the Supervisor of Curriculum and Instruction will serve as the contact with all vendors, and will coordinate with the Director of Business & Finance during the bidding, review and selection process.

## Wachusett Regional School District Textbook Plan

### Section D – Textbook Adoption Cycles

The purpose of the Adoption Cycles is to establish an equitable and fair process for the adoption of textbooks and to enable budget planning. The cycle, year of review, and purchase year will be updated yearly and based upon the needs assessment. Special Education and English Language Learner (ELL) material reviews will be incorporated in the content area reviews.

Cycle Steps	Cycle 1 High School	Cycle 2 High School	Cycle 3 High School
Budget Year	FY 2016	FY 2017	FY 2018
Plan Due Date	12/31/14	12/31/15	12/31/16
Date of Material Review	2014-2015	2015-2016	2016-2017
Maximum Budget Request	\$150,000	\$150,000	\$150,000
Date of Budget Approval	5/30/15	5/30/16	5/30/17
Date Orders Can Be Placed	6/1/15	6/1/16	6/1/17
Date Media Will Be Received	8/1/15	8/1/16	8/1/17
School Year Implementation	2015-2016	2016-2017	2017-2018

### Section E – Purchase, Storage and Disposal of Textbooks

1. The establishment of internal procedures will include accountability for all stakeholders (i.e. students, parents, and school and district staff).
2. The purchase of Textbooks will comply with state laws and District policy (see Section B).
3. The Curriculum Director will negotiate the contract including Teacher Books, free material, etc.
4. The Business Office will notify the Building Principal if/when the Textbook Budget is approved.
5. The Business Office will enter the Budget into Munis.
6. The Curriculum Director will work with the Business Office to enter Purchase Orders into Munis.
7. The Building Principal will notify the Curriculum when Textbook order has been received.
8. Textbooks will be entered into the inventory Program.



## **Wachusett Regional School District Textbook Plan**

### **Section E – Purchase, Storage and Disposal of Textbooks (continued)**

9. The Building Principal will be responsible to record which textbooks are assigned to which students and collect and properly store textbooks at the end of each school year.
10. The Building Principal will be responsible to collect fees from students who lose or damage textbooks and to ensure those fees and subsequent charges are applied to the correct fund.
11. The Principal will provide the Superintendent with a complete written description of any textbooks considered obsolete. Textbooks are to be held at the school location until further notice.
12. The method of disposal of obsolete textbooks and instructional materials should result in the best overall benefit to the District. Methods of disposal must be approved by the Superintendent and will be done consistent with state guidelines and District Policy. The approved methods of disposal include (but are not limited to) the following:
  - Return to the supplier for trade-in or credit
  - Sell by public quotation to the highest bidder
  - Sell by co-operative public auction with other public agencies
  - Sell to used book dealer through bid process
  - Donate to a non-profit organization or relief fund at no cost to the District
  - Recycle

From: William Beando <[william\\_beando@wrsd.net](mailto:william_beando@wrsd.net)>  
 Date: Fri, Mar 13, 2015 at 12:21 PM  
 Subject: Textbook Need Information  
 To: Darryll McCall <[darryll\\_mccall@wrsd.net](mailto:darryll_mccall@wrsd.net)>  
 Cc: Rebecca Petersen <[rebecca\\_petersen@wrsd.net](mailto:rebecca_petersen@wrsd.net)>

Here at the high school we have created a Google Sheet that lists the many textbook needs that I know you are aware of. I am attempting to simplify that list and share with you my request for purchasing new textbooks for the 2015-16 school year.

Our need for textbooks certainly begins with the many old and dilapidated books we currently have in circulation but also we are looking for texts that better align with the common core and 21st century teaching and learning concepts. Not to mention in some cases our need for books is that we have a shortage of texts in that area. If you have questions please feel free to ask as I can also share the Google sheet information I have as well. I would further suggest that the order the information is listed below is by priority for FY 2016.

- Social Studies- World History 2- CPA/Honors, 600 books totaling \$45,000
- Science- Prentice Hall Conceptual Physics total of 255 for \$24,500
- Foreign Language- under foreign language Spanish 1- "Descubre 1" 210 copies for \$30,492
- Math - Algebra 2H/CPA books, no preference given yet for (higher version) \$39,000
- English- under the English tab, all recommended copies up to \$7,500
- Wachusett Partnership Program (WPP) all texts listed as #1 priority- totaling approx \$10,000
- Music- various sets listed totaling at \$14,400

Total amount listed is \$170,892. Realizing this is over the \$150,000 and I am hoping for price of texts to be negotiated down. If this is not possible I will cut to get to number needed.

Here is the total need for textbooks:

Department	Total
English	\$37,500
Foreign Language	\$114,950
Math	\$203,200
Music	\$57,600
Science	\$274,931
Social Studies	\$117,246
Partnership Program	\$25,412
<b>Total Need</b>	<b>\$830,839</b>

English

Department	Course	Textbook Title	ISBN#	Quantity Needed	Price per Book (if known)	Total Cost (if known)	Priority (1" for next year...5" for low priority/5 years)
English	Assorted	Assorted paperbacks: Priority given to books used in multiple sections. Titles book					
		Romeo and Juliet		500/year	\$15	\$7,500	Each year
		Merchant of Venice					
		Othello					
		Julius Caesar					
		The Odyssey					
		The Glass Menagerie					
		All Quiet on the Western Front					
		The Great Gatsby					
		Lord of the Flies					
		Of Mice and Men					
		Macbeth					
		A Raisin in the Sun					
		Monkeys					
		Animal Farm					

Foreign Language

Department	Course	Textbook Title	ISBN#	Qty. Needed	Price per Book (if known)	Total Cost (if known)	Priority (1-5) for next year's request
Foreign Language	Spanish 1	Descubre One	978-1-60576-099-5	210	\$145	\$30,492	1
	Spanish 2	Descubre Two	978-1-60576-100-8	200	\$126	\$25,200	1
	French 1	D'accord One	978-1-61767-936-0	100	\$128	\$12,840	3
	French 2	D'accord Two	978-1-61767-938-4	100	\$128	\$12,840	3
	Spanish 3	Descubre Three	978-1-60576-101-5	100	\$160	\$16,000	1
	Spanish 4	Literatura y arte, 11th Edition	978113E+12	130	\$75	\$9,750	3
		Repaso: Spanish grammar	978-0844274126	130	\$25	\$3,250	3
	German 3	Portfolio Deutsch Level 3 Textbook	978-3-468-96621-7	50	\$43	\$2,148	2
		Portfolio Deutsch Level 3 Workbook	978-3-468-96622-4	50	\$8	\$375	2
		Teacher's Manual	978-3-468-96624-8	2	\$70	\$140	2
		Audio-CDs for "Classwork"	978-3-468-96625-5	1	\$40	\$40	2
	German 4	Portfolio Deutsch Level 4 Textbook	978-3-468-96631-6	35	\$43	\$1,503	2
		Portfolio Deutsch Level 4 workbook	978-3-468-96632-3	35	\$8	\$263	2
		Teacher's Manual	978-3-468-96634-7	1	\$70	\$70	2
		CDs	978-3-468-96635-4	1	\$40	\$40	2
						\$114,950	



Math

Department	Course	Textbook Title	ISBN#	Quantity Needed	Price per Book (if known)	Total Cost (if known)	Priority ("1" for next year... "5" for low priority/5+ years)
Math							
	Algebra 2 H / CPA	2 Possibilities					
		Algebra 2 Holt McDougal	978-0-547-64715-9	400	\$91	\$36,200	1
		Algebra 2 Big Ideas Math	978-1-60840-840-5	400	\$102	\$39,000	
	Advanced Algebra w/ Trig	TBA - Currently no text book for this class	?	100	\$100	\$10,000	2
	Algebra 2 CP	TBA	?	140	?	?	3
	Pre-Calculus	TBA-Currently using a text with a 1997 copyright	?	400	\$100	\$40,000	
	Algebra 1	Algebra 1 - Big Ideas Math	978-1-60840-838-2	400	\$102	\$39,000	4
	Geometry	Geometry Big Ideas Math	978-1-60840-839-9	400	\$102	\$39,000	
						\$203,200	

Music

All Performing Ensembles

Below are only examples of what would actually be purchased

Titles of Sets		Publisher Numbers	Quantity Needed	Price per Book (if known)	Price per Book (if not known)	Priority
Set - Fantasy on a Japanese Folksong by Samuel Hazo		10005332	1	\$85.00	\$85.00	1
Set - Nelly Bly by Stephen Foster		1918945	30	\$2.05	\$61.50	5
Set - Shalom! by Philip Sparke		2472847	1	\$79.00	\$79.00	5
Set - A Gershwin Portrait		1786631	30	\$9.95	\$298.50	5
Set - Lord of the Rings. Mvt. 1 "Gandolf" by Johan deMeij		4990776	1	\$165.00	\$165.00	5
Set - Symphony #41 "Jupiter" by W. A. Mozart		9640	1	\$115.00	\$115.00	5
Set - Symphony #2 by J. Sibelius		7682	1	\$210.00	\$210.00	5
Set - Peer Gynt Suite by E. Grieg/Jarr. Simpson		283305	1	\$125.00	\$125.00	5
Set - Saturday Night Waltz by A. Copland		6018352	1	\$100.00	\$100.00	5
Set - The Seal Lullaby by Eric Whitacre		10070521	20	\$2.25	\$45.00	5
Set - Medley from "Guys and Dolls" by Frank Loesser/Jarr. Huff		1842848	50	\$3.95	\$197.50	5

Additional Comments: Meaningful purchases for the Music Department that emulate textbook

purchases in other subject areas would be as follow:

Each ensemble needs three (3) sets for each performance at an average of \$100.00/set \$300.00

Each ensemble performs four(4) concerts per year - \$1200 per ensemble

There are 12 ensembles that perform at each concert series (aligned with quarterly grades) -

\$1200 x12 ensembles = \$14,400 for one year.

If students are in the same performing group for four years they should not have to repeat music.

therefore \$14,400 x 4 years = \$57,600. This music could then be rotated through the existing library.

Science

Department	Course	Textbook Title	ISBN#	Quantity Needed	Price per Book (if known)	Total Cost (if known)	Priority ("1" for next year... "5" for low priority/5 years)
Science							
	Physics - H. CPA, CP	4 Possibilities:		600			
	First Choice →	Printrice Hall Conceptual Physics 2015 Hewitt	9.78032E+12	600	\$199	\$119,400	1
		Printrice Hall Conceptual Physics 2009 Hewitt	133647498	600	\$89	\$53,400	
		CPO Cambridge Physics	1-58892-141-7	600	\$92	\$55,200	
		Essential Physics e-book ONLY	100-01001	600	\$19	\$11,400	
	CP Chemistry	Living by Chemistry		250	\$98	\$24,500	1
	Currently CP Chemistry does NOT have a text and the students NEED one to supplement the course work.						
	Environmental Science CP/CPA			120			2
	Honors Biology	BSCS Biology: A Human Approach	9.78076E+12	100	\$110	\$11,031	2
	CP Biology			120			2
	Honors Chemistry			75			3
	CPA Chemistry			290			3
	AP Environmental	Environmental Science for AP		24			4
	CPA Biology			340			4
	Senior Physics			50			5
	Anatomy & Physiology			100			5
	AP Chemistry			35			5
	AP Biology			50			5
						\$274,931	

Social Studies

Department	Course	Textbook Title	ISBN#	Quantity Needed	Price per Book (if known)	Total Cost (if known)
Social Studies	World History II CPA and Honors	Modern World History	978-0-547-49114	600	\$75 (approximately)	\$45,000
	World History II CPA and Honors - less expensive BUT pa	Essential World History	978-1567655367	600	\$24.95	\$14,970
	World History books are the top priority! I think that the top choice is better for the long term (hard cover) but we are really desperate for books so the second choice might be the way to go if there is no hope in the foreseeable future for a big investment in hard cover textbooks for all 9th graders in world history.					
	AP US History	America's History	978-1-4576-7382	114	\$129	\$14,706
	Honors US I and Honors US II	America's History	978-1-4576-7382	330	\$129	\$42,570
						\$117,246



WPP

Department	Course	Textbook Title/Please order the teacher's support materials and one student workbook for each new textbook	ISBN#	Quantity Needed	Price per Book (if known)	Total Cost (if known)	Priority (1 for best year...5 for low priority/5 years)	Notes
WPP	Accounting	Red Carpet Events Manual Simulation*	9781111579401	40	\$28.25	\$1,130	1/annual	annual purchase
WPP	Accounting	Authentic Threads Manual Simulation*	9781111579651	40	\$27.75	\$1,110	1/annual	annual purchase
WPP	Automotive	Auto Update Textbook/Workbook Set	978-1-62702-407-7	32	\$58.00	\$1,856	1	
WPP	Criminal Justice	Street Law: A Course in Practical Law (eighth edition)	9780078798639	27	\$78	\$2,106	1	
WPP	Criminal Justice	Street Law: A Course in Practical Law (eighth edition) - teacher manual and the ExamView Assessment Suite CD ROM		1	\$250	\$250	1	
WPP	Graphic Arts	Adobe InDesign CS6 Classroom in a Book - ISBN-10: 0-321-82249-8, ISBN-13: 978-0-321-82249-9 (not sure why there are two)		21	Book + eBook Bundle: \$59.39, Book: \$43.99, eBook: \$35.19	\$824	1	Current books 10 years old
WPP	Graphic Arts	Adobe Photoshop CS6 Classroom in a Book - ISBN-10: 0-321-82733-3, ISBN-13: 978-0-321-82733-3 (not sure why there are two)		21	Book + eBook Bundle: \$59.39, Book: \$43.99, eBook: \$35.19	\$824	1	Current books 10 years old
WPP	Graphic Arts	Adobe Illustrator CS6 Classroom in a Book - ISBN-10: 0-321-82248-X, ISBN-13: 978-0-321-82248-2		21	Book + eBook Bundle: \$59.39, Book: \$43.99, eBook: \$35.19	\$824	1	Current books 10 years old
WPP	Medical Survey	Trile: Health Careers Today (5th Edition)	13: 978-0-323-07504-6	25	\$24	\$635	1	
WPP	Accounting	Century 21 Accounting: Multicolumn Journal :Printed Text + Working Papers Package**	9781305517097	40	\$31.25	\$1,250	2	
WPP	Accounting	Instructor's Resource CD-ROM	9781111579708	1	\$198.00	\$198	2	
WPP	Accounting	Instructor's Resource Kit	9781133958574	1	\$401.25	\$401	2	
WPP	Accounting	Recycling Problems Working Papers, Student Edition	9781111578855	20	\$27.50	\$550	2	
WPP	Accounting	Learning Microsoft Office 2013	9780133149012	20	\$95	\$1,890	2	Need new computers and software first
WPP	Accounting	Learning Microsoft Office 2013 - Teacher Edition***		1	?	?	2	Need new computers and software first
WPP	Fashion Design	(1st choice) Apparel: Design, Textiles and Construction	978-1-60525-594-4	62	\$68	\$4,216	2	Currently no textbooks
WPP	Fashion Design	(2nd choice - much older book) Clothing Fashion, Fabrics & Construction	978-0-07-876795-1	20 class set	\$30	\$1,860	2	Currently no textbooks
WPP	Marketing	Marketing Essentials, 2012 Edition		27	\$80	\$2,160	3	
WPP	Medical Survey	Exploring Medical Language (7th Edition)	13: 978-0323049504	10	\$63	\$629	3	
Wachusett Partnership Program (WPP)						\$25,412		

### Health & Safety

<u>School</u>	<u>System</u>	<u>Number of Projects</u>	<u>Projected Cost</u>
Central Tree M.S.	Communications	5	\$21,500
Central Tree M.S.	Elevator	1	\$500
Central Tree M.S.	Fire Safety	4	\$10,000
Davis Hill Elementary	Communications	2	\$1,000
Dawson Elementary	Communications	2	\$15,250
Early Childhood Center	Fire Safety	1	\$1,150
Houghton Chocksett	Communications	4	\$21,500
Houghton Chocksett	Fire Safety	1	\$4,000
Mayo Elementary	Fire Safety	1	\$20,000
Naquag Elementary	Fire Safety	1	\$3,000
Thomas Prince School	Communications	2	\$20,002
Total Health & Safety		24	\$117,902

### School Security

<u>School</u>	<u>System</u>	<u>Number of Projects</u>	<u>Projected Cost</u>
Central Tree M.S.	Security	3	\$3,800
Dawson Elementary	Security	2	\$2,800
Glenwood Elementary	Security	1	\$500
Wachusett R.H.S.	Security	1	\$7,500
Total School Security		7	\$14,600

### Energy Savings

<u>School</u>	<u>System</u>	<u>Number of Projects</u>	<u>Projected Cost</u>
Central Tree M.S.	HVAC Control	6	\$21,825
Chocksett M.S.	HVAC Control	1	\$200
Chocksett M.S.	HVAC Unit	2	\$750
Davis Hill Elementary	Boiler	2	\$13,500
Davis Hill Elementary	FF & E	1	\$20,000
Davis Hill Elementary	HVAC Unit	4	\$24,450
Dawson Elementary	HVAC Control	6	\$17,825
Dawson Elementary	HVAC Unit	4	\$9,350
Early Childhood Center	Boiler	4	\$22,700
Early Childhood Center	HVAC Unit	2	\$1,000
Glenwood Elementary	Boiler	1	\$20,000
Glenwood Elementary	HVAC Control	3	\$15,000
Glenwood Elementary	HVAC Unit	6	\$4,275
Houghton Chocksett	HVAC Unit	2	\$4,800
Houghton Elementary	HVAC Unit	2	\$201
Mayo Elementary	Boiler	1	\$3,820
Mayo Elementary	HVAC Unit	2	\$2,200
Naquag Elementary	HVAC Control	1	\$15,000
Naquag Elementary	HVAC Unit	1	\$200
Paxton Center School	Boiler	5	\$12,000

**Wachusett Regional School District  
Long Range Facility Plan (LRFP)**

Paxton Center School	HVAC Control	4	\$18,760
Paxton Center School	HVAC Unit	9	\$10,200
Thomas Prince School	Boiler	5	\$23,100
Thomas Prince School	HVAC Control	4	\$2,825
Thomas Prince School	HVAC Unit	3	\$8,500
Wachusett R.H.S.	HVAC Control	1	\$2,500
Wachusett R.H.S.	HVAC Unit	2	\$5,200
<b>Total Energy Savings</b>		<b>84</b>	<b>\$279,971</b>

**General Repair**

<u>School</u>	<u>System</u>	<u>Number of Projects</u>	<u>Projected Cost</u>
Central Tree M.S.	Athletics	6	\$0
Central Tree M.S.	Classroom	1	\$300
Central Tree M.S.	Doors	25	\$24,325
Central Tree M.S.	Electrical	2	\$800
Central Tree M.S.	Fencing	1	\$0
Central Tree M.S.	FF & E	9	\$8,001
Central Tree M.S.	Finishes	2	\$460
Central Tree M.S.	Flooring	4	\$10,000
Central Tree M.S.	Gutters	1	\$500
Central Tree M.S.	Landscaping	1	\$3,500
Central Tree M.S.	Lighting	6	\$725
Central Tree M.S.	Masonry	3	\$400
Central Tree M.S.	Painting	2	\$1,800
Central Tree M.S.	Parking Lot	2	\$0
Central Tree M.S.	Plumbing	6	\$9,325
Central Tree M.S.	Sidewalks	7	\$20,000
Central Tree M.S.	Sprinklers	1	\$20,000
Central Tree M.S.	Windows	7	\$2,025
Chocksett M.S.	Electrical	2	\$550
Chocksett M.S.	FF & E	1	\$7,500
Chocksett M.S.	Flooring	1	\$2,500
Chocksett M.S.	Masonry	2	\$1,000
Chocksett M.S.	Painting	3	\$2,100
Chocksett M.S.	Plumbing	3	\$8,750
Davis Hill Elementary	Athletics	4	\$4,600
Davis Hill Elementary	Doors	7	\$7,800
Davis Hill Elementary	Electrical	2	\$1,000
Davis Hill Elementary	Finishes	3	\$310
Davis Hill Elementary	Flooring	3	\$4,500
Davis Hill Elementary	Gutters	1	\$100
Davis Hill Elementary	Landscaping	4	\$8,900
Davis Hill Elementary	Lighting	1	\$1,125
Davis Hill Elementary	Masonry	1	\$2,200
Davis Hill Elementary	Other	2	\$200
Davis Hill Elementary	Painting	4	\$2,760

**Wachusett Regional School District  
Long Range Facility Plan (LRFP)**

Davis Hill Elementary	Parking Lot	1	\$1,000
Davis Hill Elementary	Plumbing	6	\$14,025
Davis Hill Elementary	Roofing	4	\$3,750
Davis Hill Elementary	Windows	3	\$1,200
Dawson Elementary	Doors	10	\$8,900
Dawson Elementary	Electrical	1	\$200
Dawson Elementary	Finishes	2	\$410
Dawson Elementary	Flooring	1	\$10,000
Dawson Elementary	Landscaping	3	\$3,800
Dawson Elementary	Masonry	1	\$2,500
Dawson Elementary	Other	2	\$1,001
Dawson Elementary	Painting	3	\$1,500
Dawson Elementary	Parking Lot	7	\$1,750
Dawson Elementary	Plumbing	5	\$10,175
Dawson Elementary	Roofing	4	\$3,300
Dawson Elementary	Windows	4	\$2,820
Early Childhood Center	Doors	7	\$6,600
Early Childhood Center	FF & E	1	\$8,000
Early Childhood Center	Finishes	4	\$2,560
Early Childhood Center	Flooring	1	\$250
Early Childhood Center	Landscaping	1	\$200
Early Childhood Center	Lighting	3	\$5,000
Early Childhood Center	Other	1	\$500
Early Childhood Center	Painting	4	\$4,280
Early Childhood Center	Plumbing	1	\$250
Glenwood Elementary	Athletics	1	\$250
Glenwood Elementary	Doors	6	\$5,950
Glenwood Elementary	Electrical	1	\$1,000
Glenwood Elementary	Fencing	1	\$50
Glenwood Elementary	FF & E	1	\$5,000
Glenwood Elementary	Finishes	2	\$240
Glenwood Elementary	Flooring	2	\$10,250
Glenwood Elementary	Gutters	1	\$10,000
Glenwood Elementary	Lighting	1	\$2,500
Glenwood Elementary	Masonry	3	\$9,000
Glenwood Elementary	Other	2	\$500
Glenwood Elementary	Painting	5	\$1,280
Glenwood Elementary	Plumbing	4	\$4,250
Glenwood Elementary	Sidewalks	1	\$500
Glenwood Elementary	Windows	1	\$500
Houghton Chocksett	Athletics	2	\$4,000
Houghton Chocksett	FF & E	4	\$18,500
Houghton Chocksett	Finishes	2	\$3,200
Houghton Chocksett	Landscaping	1	\$200
Houghton Chocksett	Lighting	4	\$5,400
Houghton Chocksett	Masonry	2	\$3,700



**Wachusett Regional School District  
Long Range Facility Plan (LRFP)**

Houghton Chocksell	Painting	1	\$2,600
Houghton Chocksell	Parking Lot	1	\$250
Houghton Chocksell	Roofing	3	\$3,300
Houghton Chocksell	Windows	5	\$5,970
Houghton Elementary	Electrical	2	\$2
Houghton Elementary	Painting	4	\$4
Houghton Elementary	Plumbing	2	\$501
Houghton Elementary	Roofing	1	\$500
Mayo Elementary	Doors	8	\$8,360
Mayo Elementary	Finishes	3	\$760
Mayo Elementary	Flooring	2	\$15,000
Mayo Elementary	Landscaping	3	\$2,800
Mayo Elementary	Painting	1	\$2,100
Mayo Elementary	Parking Lot	1	\$875
Mayo Elementary	Plumbing	5	\$10,900
Mayo Elementary	Roofing	2	\$1,900
Naquag Elementary	Cafeteria	2	\$10,000
Naquag Elementary	Doors	9	\$21,440
Naquag Elementary	Fencing	1	\$10,000
Naquag Elementary	FF & E	2	\$14,500
Naquag Elementary	Finishes	3	\$760
Naquag Elementary	Flooring	3	\$13,000
Naquag Elementary	Landscaping	3	\$2,700
Naquag Elementary	Painting	1	\$980
Naquag Elementary	Roofing	2	\$1,000
Paxton Center School	Athletics	3	\$11,500
Paxton Center School	Cafeteria	3	\$6,500
Paxton Center School	Doors	10	\$11,950
Paxton Center School	Electrical	6	\$17,000
Paxton Center School	FF & E	2	\$5,000
Paxton Center School	Finishes	2	\$650
Paxton Center School	Flooring	8	\$23,800
Paxton Center School	Landscaping	4	\$8,002
Paxton Center School	Lighting	4	\$18,500
Paxton Center School	Masonry	1	\$1,300
Paxton Center School	Other	8	\$3,100
Paxton Center School	Painting	5	\$4,670
Paxton Center School	Plumbing	1	\$875
Paxton Center School	Windows	3	\$15,200
Thomas Prince School	Athletics	1	\$340
Thomas Prince School	Cafeteria	1	\$350
Thomas Prince School	Doors	10	\$17,070
Thomas Prince School	FF & E	5	\$19,000
Thomas Prince School	Finishes	2	\$560
Thomas Prince School	Landscaping	4	\$3,550
Thomas Prince School	Masonry	2	\$2,300

**Wachusett Regional School District  
Long Range Facility Plan (LRFP)**

Thomas Prince School	Painting	7	\$4,410
Thomas Prince School	Parking Lot	1	\$250
Thomas Prince School	Plumbing	6	\$16,000
Thomas Prince School	Windows	5	\$4,350
Wachusett R.H.S.	Cafeteria	1	\$1,000
Wachusett R.H.S.	Doors	1	\$1,000
Wachusett R.H.S.	Electrical	3	\$11,000
Wachusett R.H.S.	Fencing	1	\$2,000
Wachusett R.H.S.	FF & E	1	\$3,750
Wachusett R.H.S.	Masonry	1	\$1,500
Wachusett R.H.S.	Painting	1	\$1,000
Wachusett R.H.S.	Plumbing	3	\$7,500
<b>Total General Repair</b>		<b>441</b>	<b>\$690,077</b>

**556                      \$1,102,550**

**POLICY RELATING TO BUDGET/FINANCE****PERIODIC FINANCIAL REPORTS**

The Wachusett Regional School Committee is responsible for overseeing the collection and appropriation of public funds to ensure that there is efficient and effective management of revenues and expenses for the education of the children of the region. The Superintendent is responsible for receiving and properly accounting for all funds of the school system. Periodic financial reporting is required to ensure adequate oversight for accountability and planning purposes.

The accounting system the District uses will conform with state requirements; use sound accounting practices; and provide for the appropriate separation of accounts, funds, and special monies.

In order to effectively oversee the finances of the region, the Wachusett Regional School Committee will receive periodic financial reports from the Superintendent showing the financial condition of the District. These periodic financial reports shall include:

1. **WARRANT SUMMARY REPORTS** to account for fund availability and reconciliation which will be accompanied with requests for School Committee authorization of warrants at regularly scheduled meetings of the School Committee. Information will include fund and warrant reports, beginning and ending balances, revenues, expenditures, salaries and deductions, taxes, expenses, prepaids, and reconciliation with bank accounts.
2. **MONTHLY BANK/INVESTMENT REPORTS** showing the status of all bank accounts and other financial instruments such as CD's.
3. **QUARTERLY GRANT & FUND BALANCE REPORTS** will include beginning and ending balance, and revenues along with expenses for all grant and fund accounts.
4. **MONTHLY GENERAL FUND REVENUE AND EXPENDITURES REPORT** will include appropriations with monthly and year-to-date balances.

First Reading: 11/13/95

Second Reading: 11/27/95

Amendment First Reading: 03/14/05

Amendment Second Reading: 04/11/05

Re-Amendment First Reading: 03/11/08

Re-Amendment Second Reading: 03/24/08

WRSDC Policy 4714

**Massachusetts Department of Elementary and Secondary Education**  
Office of School Finance

**FY16 Chapter 70 Foundation Budget**

**775 WACHUSETT**

	Base Foundation Components										Incremental Costs Above The Base					TOTAL*
	(1) Pre-School	(2) Half-Day	(3) Full-Day	(4) Elementary	(5) Jr High	(6) High School	(7) ELL PK	(8) ELL K Half	(9) ELL K-12	(10) Vocational	(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Low Income	(14) Other		
Foundation Enrollment	77	348	71	2,538	1,857	2,151	0	10	116	0	283	70	646	313	7,051	
1 Administration	14,046	63,479	25,901	982,342	677,434	784,685	0	1,824	42,317	0	662,181	176,246	0	0	3,410,454	
2 Instructional Leadership	25,367	114,645	46,780	1,738,098	1,223,522	1,417,229	0	3,294	76,429	0	0	0	0	0	4,645,365	
3 Classroom and Specialist Teachers	116,315	525,682	214,502	7,969,715	4,537,020	8,408,743	0	22,750	527,794	0	2,185,033	0	1,755,880	642,727	27,307,180	
4 Other Teaching Services	29,831	134,822	55,015	2,044,081	1,035,797	998,638	0	3,098	71,871	0	2,040,136	2,582	0	0	6,416,182	
5 Professional Development	4,600	20,790	8,487	315,369	240,686	270,316	0	809	18,772	0	105,405	0	38,644	18,724	1,042,832	
6 Instructional Equipment & Tech	16,835	76,087	31,046	1,153,518	812,010	1,504,526	0	2,186	50,723	0	92,003	0	0	0	3,739,335	
7 Guidance and Psychological	8,462	38,245	15,009	579,938	543,414	789,051	0	1,463	33,945	0	0	0	0	0	2,010,127	
8 Pupil Services	3,366	15,215	6,210	346,079	397,918	1,052,852	0	686	15,218	0	0	0	0	0	1,847,514	
9 Operations and Maintenance	32,299	145,976	59,565	2,213,124	1,688,979	1,895,902	0	5,579	131,745	0	739,650	0	271,184	131,394	7,316,537	
10 Employee Benefits/Fixed Charges	29,114	131,592	53,689	1,994,935	1,335,220	1,485,886	0	4,757	110,351	0	837,978	0	178,238	86,360	6,248,113	
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	1,673,365	0	0	1,673,365	
12 Total	280,226	1,266,522	516,803	19,317,220	12,882,000	18,620,433	0	46,516	1,079,163	0	6,662,426	1,852,303	2,243,946	879,204	65,686,784	
13 Wage Adjustment Factor	100.0%															
															-9,312	
															Foundation Budget Per Pupil	

\* Total foundation enrollment does not include columns 11 through 14, because those columns represent increments above the base. The pupils are already counted in columns 1 to 10.

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.

Special education in-district headcount is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.

Special education out-of-district headcount is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Low income headcounts are the number of pupils in columns 1 through 10 who are eligible for free or reduced lunch.

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, due to rounding error.

## Foundation Enrollment

Foundation enrollment is a key factor in determining a school district's "foundation budget" and "Chapter 70" state education aid. The purpose of this document is to describe, first in general terms and then in more detail, what this measure represents and how it is calculated.

### General description

Foundation enrollment is a count of the number of pupils for whom a school district is financially responsible on October 1st of any given year. It is comprised primarily of local resident schoolchildren attending their community's local or regional school district. However, it also includes students for whom the district is paying tuition, such as those at Commonwealth charter schools, other school districts, special education schools and other settings. It does not include tuitioned-in students from other districts, because their home districts are paying for those students' costs.

In order to be included, a student must be officially enrolled on October 1st. Those who leave in September or arrive after October 1st are not counted. A student who happens to be absent on October 1st is included nonetheless; this is a measure of enrollment, not attendance.

The Massachusetts Department of Elementary and Secondary Education computes foundation enrollment using pupil-specific data submitted by each Massachusetts school district through the Student Information Management System (SIMS).

Because of the timing involved in the state budget process leading to an upcoming year's Chapter 70 state aid, foundation enrollment is lagged by one year. For example, FY15 Chapter 70 relies upon October 1st, 2013 pupil counts, which were the latest available when the Governor and Legislature were making their FY15 budget proposals during the winter and spring of 2014.

A district's foundation pupil headcounts are applied to specific cost rates to arrive at the upcoming year's foundation budget. The foundation budget represents the minimum amount a district must spend in its operating budget in order to provide an adequate education. The foundation budget is perhaps the most important factor used in calculating a district's Chapter 70 state education aid.

### Detailed Description

#### Determining financial responsibility

Massachusetts cities and towns have chosen a number of different governance structures to serve their resident schoolchildren. The most common structure is for a community to operate its own K-12 system, and also to belong to a vocational regional school district. But numerous other arrangements exist. Regardless of which particular district is legally responsible for education at a certain grade and program level, more than 95 percent of publicly-funded schoolchildren enroll in the school district directly associated with their cities and towns of residence.

Less than five percent of public schoolchildren attend in settings other than their home districts, and they do so through several options. Many are special education students for whom their home district pays tuition to a private special education school or another public school district with an appropriate program. Some towns have chosen to tuition some or all of their vocational pupils to area schools offering those programs. And a few small towns have chosen to pay tuition to neighboring academic and vocational school districts for all of their pupils.



Home districts also are required to pay tuition when children have chosen to attend charter schools and districts that accept school choice students. Another form of choice is the Chapter 74 non-resident tuition program, in which a town must pay other vocational districts for students whose home vocational districts do not offer the particular program they are seeking.

There are two exceptions to the general rule that the home district pays tuition for out-of-district placements. Districts educating students through the METCO racial imbalance program are allowed to count those students in their foundation enrollment. Home districts such as Boston, and Springfield do not pay tuition for these pupils. The second exception occurs in districts whose collective bargaining agreements allow the children of non-resident teachers to attend at no cost. Again, home districts do not pay tuition; the districts where the teachers work have chosen to take on the fiscal responsibility, and the Commonwealth shares in the cost.

### Computing foundation enrollment

The foundation budget assigns specific cost rates to different programmatic and grade level categories. In computing the foundation budget, each pupil must first be assigned to one of the following discrete categories.

- regular education pre-kindergarten
- special education pre-kindergarten
- regular or special education half-day kindergarten
- regular or special education full-day kindergarten
- regular or special education elementary (grades 1-5)
- regular or special education junior high/middle (grades 6-8)
- regular or special education senior high (grades 9-13<sup>1</sup>)
- limited English pre-kindergarten
- limited English half-day kindergarten
- limited English (grades 1-12)
- vocational education (grades 9-12)<sup>2</sup>
- post-secondary and post-graduate vocational education (grade 13)<sup>3</sup>

The following rules apply in cases where it may not be clear which category is appropriate, or whether a pupil should be included in foundation enrollment at all.

- To be eligible for inclusion as a special education pre-kindergarten a pupil must have an individualized education plan ("iep"), and must receive at least two hours of service a week.
- Regular education pre-kindergartners for whom parents/guardians pay tuition are not counted.
- If parents/guardians pay tuition for kindergartners to attend the optional second half of a full-day kindergarten program, they are counted as half-day pupils, with a foundation rate which is half of that assigned to full-day kindergarten.
- Home-schooled children are not counted in foundation enrollment even if they receive district services or participate in school activities.

<sup>1</sup> Special education pupils in life-skills and similar programs beyond the 9-12 curriculum are listed as being in grade 13 and counted as high-schoolers.

<sup>2</sup> If a town is a member of a regional vocational district, its resident pupils at that district are not counted in local district enrollment. The vocational district reports those pupils and Chapter 70 aid goes directly to the vocational district.

<sup>3</sup> Post-graduate and post-secondary pupils are in occupational and vocational programs run by school districts may be counted if they pay less than the state-approved tuition rate.

- Students in vocational education must be in approved Chapter 74 programs. Otherwise they are placed in the regular education senior high category.
- Students falling into both the limited English and vocational education categories are assigned to the vocational category, which has the higher rate.

Although the headcounts are applied to each category's specific cost rate to determine foundation budgets, one final step is needed to convert the headcounts in the above categories to a district's total foundation enrollment. The total number of students in pre-kindergarten and half-day kindergarten is divided by two, in order to reflect their relative full-time equivalency.

Example:

For this hypothetical district, total foundation headcount is 1818. After converting to full-time equivalents, it equals 1790.

	1	2	3	4
	resident Pupils	residents at other districts	combined headcount (1+2)	enrollment in full-time equivalents
regular & special ed, pre-kindergarten	20		20	10 *
regular & special ed, half-day kindergarten	24	2	26	13 *
regular & special ed, full-day kindergarten	100	5	105	105
regular & special ed, elementary (grades 1-5)	571	17	588	588
regular and special ed, Jr high/middle (6-8)	437	14	451	451
regular and special ed, high school (9-13)	491	18	509	509
limited English, pre-kindergarten	6		6	3 *
limited English, half-day kindergarten	3	1	4	2 *
limited English, full-day K to grade 12	18	3	21	21
chapter 74 vocational programs, grades 9-13	78	10	88	88
Total	1,748	70	1,818	1,790

\* pre-kindergarten and half-day kindergarten count as .5 full-time equivalent pupils

"Resident pupils" include those enrolled who

- live in the district
- attend through the METCO racial imbalance program
- are non-resident children of teachers working in the district
- attend local Horace Mann charter schools,
- are foreign exchange students enrolled in the district, and
- are special education pupils being tuitioned to private schools, special education collaboratives, and state institutions.<sup>4</sup>

This category excludes any non-resident pupil enrolled at the district through the school choice program, the Chapter 74 non-resident tuition program, or school committee tuition agreements.

"Residents at other districts" include those enrolled at

- Commonwealth charter schools
- other districts, through the school choice program
- other districts, through the Chapter 74 non-resident tuition program, and
- other districts, through school committee tuitioning agreements.

#### Incremental Cost Categories

In determining a district's foundation budget, its headcount in each of the above categories is multiplied by a cost rate, which is set by statute and reflects annual inflation. In addition, there are three cost increment categories that are intended to reflect the additional resources needed to educate special education and low income students.

- Assumed in-district special education enrollment is set at .0375 times foundation enrollment (not including pre-kindergarten and vocational pupils) and .0475 times the vocational enrollment.
- Assumed out-of-district special education enrollment is set at one percent of total foundation enrollment (again not including pre-kindergarten and vocational pupils).
- Low income status is reported on the basis of eligibility for free and reduced lunch programs. Unlike foundation enrollment, low-income headcounts are assigned to the district where the pupils are actually enrolled (and where the extra costs occur), even if they are tuitioned-in from another district.

#### Individual districts' foundation enrollment

To see the most recent foundation enrollment, foundation budget, Chapter 70 aid and net school spending requirements for any district, go the Department of Elementary and Secondary Education's school finance web site at <http://www.doe.mass.edu/finance/chapter70/>.

7/3/2014

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<sup>4</sup> Private schools, collaboratives, and state institutions do not participate in the Department of Elementary and Secondary Education's SIMS data base. Therefore, the districts paying tuition for these out-of-district pupils are required to report them along with all of their in-district students.

Massachusetts Department of Elementary and Secondary Education  
Office of School Finance

Chapter 70 Preliminary FY16  
Regional District Summary

lea	district	lea	member city or town	foundation enrollment	foundation budget	minimum contribution	chapter 70 aid	required net school spending
775 WACHUSETT	134 HOLDEN	3,097	28,835,506	17,355,236				
775 WACHUSETT	228 PAXTON	709	6,603,620	4,506,979				
775 WACHUSETT	241 PRINCETON	435	4,047,089	3,546,045				
775 WACHUSETT	257 RUTLAND	1,627	15,149,481	6,811,613				
775 WACHUSETT	282 STERLING	1,184	11,021,089	8,105,813				
775 WACHUSETT	999 TOTAL	7,052	65,656,785	40,325,686	25,331,099	65,656,785		

**Massachusetts Department of Elementary and Secondary Education**  
**FY16 Determination of City and Town Total Required Contribution**

**134 HOLDEN**

**Effort Goal**

1) 2014 equalized valuation	1,988,050,400	
2) Property percentage	0.3808%	
3) Local effort from property wealth	7,570,139	
4) 2012 income	670,378,000	
5) Income percentage	1.4930%	
6) Local effort from income	10,008,769	
7) Combined effort yield (row 3+ row 6)	17,578,908	
8) Foundation budget FY16	30,025,255	
9) Maximum local contribution (82.5% * row 8)	24,770,835	
10) Target local contribution (lesser of row 7 or row 9)	17,578,908	
11) Target local share (row 10 as % of row 8)	58.55%	
12) Target aid share (100% minus row 11)	41.45%	

**FY16 Increments Toward Goal**

13) Required local contribution FY15	17,687,110
14) Municipal revenue growth factor (DOR)	4.45%
15) FY16 preliminary contribution (13 x 14)	18,474,186
16) Preliminary contribution pct of foundation (15/8)	61.53%
<i>If preliminary contribution is above the target share:</i>	
17) Excess local effort (15 - 10)	895,278
18) 45% reduction toward target (17 x 45%)	402,875
19) FY16 required local contribution (15 - 18), capped at 90% of foundation	18,071,311
20) Contribution as percentage of foundation (19 / 8)	60.19%
<i>If preliminary contribution is below the target share:</i>	
21) Shortfall from target local share (11 - 16)	
22) Added increment toward target (13 x 1% or 2%)*	
*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
23) Shortfall from target after adding increment (10 - 15 - 22)	
24) FY16 required local contribution (15 + 22)	
25) Contribution as percentage of foundation (24 / 8)	

Attachment N



**Massachusetts Department of Elementary and Secondary Education  
FY16 Chapter 70**

**Apportionment of Local Contribution Across School Districts**

<b>134 HOLDEN</b>	<b>HOLDEN</b>	<b>WACHUSETT</b>	<b>MONTACHUSETT</b>	<b>COMBINED TOTAL ALL DISTRICTS</b>
<u>Prior Year Data (for comparison purposes)</u>				
1 FY15 foundation enrollment		3,071	70	3,141
2 FY15 foundation budget		27,700,535	1,054,451	28,754,986
3 Each district's share of municipality's combined FY15 foundation		96.33%	3.67%	100.00%
4 FY15 required contribution		17,038,520	648,590	17,687,110
<u>Apportionment of FY16 contribution among community's districts</u>				
5 FY16 total unapportioned required contribution ("municipal contribution" sheet row 19 or 24)				18,071,311
6 FY16 foundation enrollment	1	3,097	77	3,175
7 FY16 foundation budget	13,200	28,835,506	1,176,549	30,025,255
8 Each district's share of municipality's total FY16 foundation	0.04%	96.04%	3.92%	100.00%
9 FY16 Required Contribution	7,945	17,355,236	708,130	18,071,311
10 Change FY15 to FY16 (9 - 4)	7,945	316,716	59,540	384,201

# Massachusetts Department of Elementary and Secondary Education FY16 Determination of City and Town Total Required Contribution

**228 PAXTON**

<u>Effort Goal</u>		<u>FY16 Increments Toward Goal</u>	
1) 2014 equalized valuation	450,419,600	13) Required local contribution FY15	4,465,180
2) Property percentage	0.3808%	14) Municipal revenue growth factor (DOR)	3.52%
3) Local effort from property wealth	1,715,117	15) FY16 preliminary contribution (13 x 14)	4,622,354
4) 2012 income	195,918,000	16) Preliminary contribution pct of foundation (15/8)	68.25%
5) Income percentage	1.4930%		
6) Local effort from income	2,925,063	<i>If preliminary contribution is above the target share:</i>	
7) Combined effort yield (row 3+ row 6)	4,640,180	17) Excess local effort (15 - 10)	
8) Foundation budget FY16	6,772,667	18) 45% reduction toward target (17 x 45%)	
9) Maximum local contribution (82.5% * row 8)	5,587,450	19) FY16 required local contribution (15 - 18), capped at 90% of foundation	
10) Target local contribution (lesser of row 7 or row 9)	4,640,180	20) Contribution as percentage of foundation (19 / 8)	
11) Target local share (row 10 as % of row 8)	68.51%	<i>If preliminary contribution is below the target share:</i>	
12) Target aid share (100% minus row 11)	31.49%	21) Shortfall from target local share (11 - 16)	0.26%
		22) Added increment toward target (13 x 1% or 2%)*	0
		*1% if shortfall is between 2.5% and 7.5%, 2% if shortfall > 7.5%	
		23) Shortfall from target after adding increment (10 - 15 - 22)	17,826
		24) FY16 required local contribution (15 + 22)	4,622,354
		25) Contribution as percentage of foundation (24 / 8)	68.25%

**Massachusetts Department of Elementary and Secondary Education  
FY16 Chapter 70**

**Apportionment of Local Contribution Across School Districts**

**228 PAXTON**

Prior Year Data (for comparison purposes)

1 FY15 foundation enrollment	708	18	726
2 FY15 foundation budget	6,384,413	272,671	6,657,084
3 Each district's share of municipality's combined FY15 foundation	95.90%	4.10%	100.00%
4 FY15 required contribution	4,282,288	182,892	4,465,180

Apportionment of FY16 contribution among community's districts

5 FY16 total unapportioned required contribution ("municipal contribution" sheet row 19 or 24)			4,622,354
6 FY16 foundation enrollment	709	11	720
7 FY16 foundation budget	6,603,620	169,047	6,772,667
8 Each district's share of municipality's total FY16 foundation	97.50%	2.50%	100.00%
9 FY16 Required Contribution	4,506,979	115,375	4,622,354
10 Change FY15 to FY16 (9 - 4)	224,691	-67,517	157,174

# Massachusetts Department of Elementary and Secondary Education FY16 Determination of City and Town Total Required Contribution

## 241 PRINCETON

### Effort Goal

1) 2014 equalized valuation	459,644,500	13) Required local contribution FY15	3,894,873
2) Property percentage	0.3808%	14) Municipal revenue growth factor (DOR)	2.96%
3) Local effort from property wealth	1,750,244	15) FY16 preliminary contribution (13 x 14)	4,010,161
4) 2012 income	165,478,000	16) Preliminary contribution pct of foundation (15/8)	91.81%
5) Income percentage	1.4930%		
6) Local effort from income	2,470,593	<i>If preliminary contribution is above the target share:</i>	
7) Combined effort yield (row 3+ row 6)	4,220,837	17) Excess local effort (15 - 10)	406,589
8) Foundation budget FY16	4,367,966	18) 45% reduction toward target (17 x 45%)	182,965
9) Maximum local contribution (82.5% * row 8)	3,603,572	19) FY16 required local contribution (15 - 18), capped at 90% of foundation	3,827,196
10) Target local contribution (lesser of row 7 or row 9)	3,603,572	20) Contribution as percentage of foundation (19 / 8)	87.62
11) Target local share (row 10 as % of row 8)	82.50%	<i>If preliminary contribution is below the target share:</i>	
12) Target aid share (100% minus row 11)	17.50%	21) Shortfall from target local share (11 - 16)	
		22) Added increment toward target (13 x 1% or 2%)*	
		*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
		23) Shortfall from target after adding increment (10 - 15 - 22)	
		24) FY16 required local contribution (15 + 22)	
		25) Contribution as percentage of foundation (24 / 8)	

**Massachusetts Department of Elementary and Secondary Education  
FY16 Chapter 70**

**Apportionment of Local Contribution Across School Districts**

<b>241 PRINCETON</b>	<b>PRINCETON</b>	<b>WACHUSETT</b>	<b>MONTACHUSETT</b>	<b>COMBINED TOTAL ALL DISTRICTS</b>
<u>Prior Year Data (for comparison purposes)</u>				
1 FY15 foundation enrollment		450	18	468
2 FY15 foundation budget		4,056,491	271,145	4,327,636
3 Each district's share of municipality's combined FY15 foundation		93.73%	6.27%	100.00%
4 FY15 required contribution		3,650,842	244,031	3,894,873
<u>Apportionment of FY16 contribution among community's districts</u>				
5 FY16 total unapportioned required contribution ("municipal contribution" sheet row 19 or 24)				3,827,196
6 FY16 foundation enrollment		435	21	456
7 FY16 foundation budget		4,047,089	320,877	4,367,966
8 Each district's share of municipality's total FY16 foundation		92.65%	7.35%	100.00%
9 FY16 Required Contribution		3,546,045	281,151	3,827,196
10 Change FY15 to FY16 (9 - 4)		-104,797	37,120	-67,677



# Massachusetts Department of Elementary and Secondary Education FY16 Determination of City and Town Total Required Contribution

## 257 RUTLAND

### Effort Goal

- 1) 2014 equalized valuation
- 2) Property percentage
- 3) Local effort from property wealth
- 4) 2012 income
- 5) Income percentage
- 6) Local effort from income
- 7) Combined effort yield (row 3+ row 6)
- 8) Foundation budget FY16
- 9) Maximum local contribution (82.5% \* row 8)
- 10) Target local contribution (lesser of row 7 or row 9)
- 11) Target local share (row 10 as % of row 8)
- 12) Target aid share (100% minus row 11)

765,014,800  
0.3808%  
2,913,039  
  
261,517,000  
1.4930%  
3,904,459  
  
6,817,498  
  
15,685,189  
12,940,281  
  
6,817,498  
  
43.46%  
56.54%

### FY16 Increments Toward Goal

- 13) Required local contribution FY15
- 14) Municipal revenue growth factor (DOR)
- 15) FY16 preliminary contribution (13 x 14)
- 16) Preliminary contribution pct of foundation (15/8)
- If preliminary contribution is above the target share:*
- 17) Excess local effort (15 - 10)
- 18) 45% reduction toward target (17 x 45%)
- 19) FY16 required local contribution (15 - 18), capped at 90% of foundation
- 20) Contribution as percentage of foundation (19 / 8)
- If preliminary contribution is below the target share:*
- 21) Shortfall from target local share (11 - 16)
- 22) Added increment toward target (13 x 1% or 2%) \*  
\*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%
- 23) Shortfall from target after adding increment (10 - 15 - 22)
- 24) FY16 required local contribution (15 + 22)
- 25) Contribution as percentage of foundation (24 / 8)

6,858,603  
5.63%  
7,244,742  
46.19%  
  
427,244  
192,260  
7,052,482  
44.96%

**Massachusetts Department of Elementary and Secondary Education  
FY16 Chapter 70**

**Apportionment of Local Contribution Across School Districts**

<b>257 RUTLAND</b>	<b>RUTLAND</b>	<b>WACHUSETT</b>	<b>SOUTHERN WORCESTER</b>	<b>COMBINED TOTAL ALL DISTRICTS</b>
<u>Prior Year Data (for comparison purposes)</u>				
1 FY15 foundation enrollment		1,613	36	1,649
2 FY15 foundation budget		14,549,513	545,342	15,094,855
3 Each district's share of municipality's combined FY15 foundation		96.39%	3.61%	100.00%
4 FY15 required contribution		6,610,818	247,785	6,858,603
<u>Apportionment of FY16 contribution among community's districts</u>				
5 FY16 total unapportioned required contribution ("municipal contribution" sheet row 19 or 24)				7,052,482
6 FY16 foundation enrollment	1	1,627	34	1,662
7 FY16 foundation budget	13,200	15,149,481	522,508	15,685,189
8 Each district's share of municipality's total FY16 foundation	0.08%	96.58%	3.33%	100.00%
9 FY16 Required Contribution	5,935	6,811,613	234,934	7,052,482
10 Change FY15 to FY16 (9 - 4)	5,935	200,795	-12,851	193,879

# Massachusetts Department of Elementary and Secondary Education FY16 Determination of City and Town Total Required Contribution

## 282 STERLING

### Effort Goal

### FY16 Increments Toward Goal

1) 2014 equalized valuation	990,201,200	13) Required local contribution FY15	8,678,105
2) Property percentage	0.3808%	14) Municipal revenue growth factor (DOR)	4.49%
3) Local effort from property wealth	3,770,508	15) FY16 preliminary contribution (13 x 14)	9,067,752
4) 2012 income	318,680,000	16) Preliminary contribution pct of foundation (15/8)	75.57%
5) Income percentage	1.4930%		
6) Local effort from income	4,757,904	<i>If preliminary contribution is above the target share:</i>	
7) Combined effort yield (row 3+ row 6)	8,528,413	17) Excess local effort (15 - 10)	539,339
8) Foundation budget FY16	11,999,000	18) 45% reduction toward target (17 x 45%)	242,703
9) Maximum local contribution (82.5% * row 8)	9,899,175	19) FY16 required local contribution (15 - 18), capped at 90% of foundation	8,825,049
10) Target local contribution (lesser of row 7 or row 9)	8,528,413	20) Contribution as percentage of foundation (19 / 8)	73.55%
11) Target local share (row 10 as % of row 8)	71.08%	<i>If preliminary contribution is below the target share:</i>	
12) Target aid share (100% minus row 11)	28.92%	21) Shortfall from target local share (11 - 16)	
		22) Added increment toward target (13 x 1% or 2%) *	
		*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
		23) Shortfall from target after adding increment (10 - 15 - 22)	
		24) FY16 required local contribution (15 + 22)	
		25) Contribution as percentage of foundation (24 / 8)	

WACHUSETT REGIONAL SCHOOL DISTRICT

Debt for FY 2016 for HIGH SCHOOL Based on high school enrollment by town

Type	Amount	Issue Date	Principal	Interest	Total
Bond	\$ 11,215,000	01.30.14	\$ 1,020,000	\$ 349,150	\$ 1,369,150
Bond	\$ 6,100,000	08.15.08	\$ 305,000	\$ 182,619	\$ 487,619
Bond	\$ 2,783,375	02.09.15	\$ 195,000	\$ 61,617	\$ 256,617
Bond	\$ 3,094,275	01.28.11	\$ 165,000	\$ 109,200	\$ 274,200
Bond	\$ 1,134,000	10.15.09	\$ 58,000	\$ 30,865	\$ 88,865
Totals			\$ 1,743,000	\$ 733,451	\$ 2,476,451

	Holden	Paxton	Princeton	Rutland	Sterling
	42.29%	9.94%	7.06%	24.44%	16.27%
\$	\$ 579,079	\$ 136,061	\$ 96,623	\$ 334,564	\$ 222,824
\$	\$ 206,237	\$ 48,458	\$ 34,412	\$ 119,154	\$ 79,358
\$	\$ 108,536	\$ 25,502	\$ 18,110	\$ 62,707	\$ 41,763
\$	\$ 115,972	\$ 27,249	\$ 19,351	\$ 67,003	\$ 44,625
\$	\$ 37,585	\$ 8,831	\$ 6,271	\$ 21,715	\$ 14,462
\$	\$ 1,047,409	\$ 246,100	\$ 174,766	\$ 605,143	\$ 403,033

Debt for FY 2016 for OIL REMEDIATION Based on total district student enrollment

Type	Amount	Issue Date	Principal	Interest	Total
Bond	\$ 1,000,000	10.15.09	\$ 72,000	\$ 22,260	\$ 94,260

	44.2%	10.1%	6.1%	23.1%	16.5%
\$	\$ 41,644	\$ 9,536	\$ 5,761	\$ 21,749	\$ 15,571

Annual Total \$ 1,815,000 \$ 755,711 \$ 2,570,711

\$ 1,089,053 \$ 255,635 \$ 180,527 \$ 626,893 \$ 418,603

Total District 10/1/14 High School Only 10/1/14

Town	Count	%Total	Count	%Total
Holden	3,188	44.18%	881	42.29%
Paxton	730	10.12%	207	9.94%
Princeton	441	6.11%	147	7.06%
Rutland	1,665	23.07%	509	24.44%
Sterling	1,192	16.52%	339	16.27%
	7,216	100.00%	2,083	100.00%

	High School	Jefferson	Total	LY	Diff
\$	\$ 1,047,409	\$ 41,644	\$ 1,089,053	\$ 1,133,234	\$ (44,182)
\$	\$ 246,100	\$ 9,536	\$ 255,635	\$ 246,893	\$ 8,742
\$	\$ 174,766	\$ 5,761	\$ 180,527	\$ 189,756	\$ (9,229)
\$	\$ 605,143	\$ 21,749	\$ 626,893	\$ 618,142	\$ 8,751
\$	\$ 403,033	\$ 15,571	\$ 418,603	\$ 427,529	\$ (8,926)
\$	\$ 2,476,451	\$ 94,260	\$ 2,570,711	\$ 2,615,554	\$ (44,843)

**FY2016 Local Aid Estimates  
Wachusett**

	<b>FY2015 Cherry Sheet Estimate</b>	<b>FY2016 Governor's Budget Proposal</b>	<b>FY2016 House Budget Proposal</b>	<b>FY2016 Senate Budget Proposal</b>	<b>FY2016 Conference Committee</b>	<b>Difference</b>
<b>Education:</b>						
Chapter 70	24,988,920	25,331,099	25,331,099		0	0
Regional School Transportation	3,666,586	2,292,172	2,581,391		289,219	289,219
Charter Tuition Reimbursement	43,757	46,111	41,354		-4,757	-4,757
<b>Offset Receipts:</b>						
School Choice Receiving Tuition	1,259,333	1,098,992	1,098,992		0	0
<b>Total Estimated Receipts:</b>	<b>29,958,596</b>	<b>28,768,374</b>	<b>29,052,836</b>			<b>284,462</b>
<b>Estimated Charges:</b>						
Special Education	28,340	17,122	17,122		0	0
School Choice Sending Tuition	528,299	590,215	590,215		0	0
Charter School Sending Tuition	539,482	488,622	483,187		-5,435	-5,435
<b>Total Estimated Charges:</b>	<b>1,096,121</b>	<b>1,095,959</b>	<b>1,090,524</b>			<b>-5,435</b>
<b>Receipts Net of Charges:</b>	<b>28,862,475</b>	<b>27,672,415</b>	<b>27,962,312</b>			<b>289,897</b>

Although the School Lunch program is funded in both the FY2015 final budget and the FY2016 Governor's budget proposal, we have removed the estimate from the cherry sheet as this program is an education offset that has no impact on the tax rate setting process.



## **Wachusett Regional School District**

### **TEACHING STAFF**

#### **JOB DESCRIPTION**

##### **TITLE:**

Guidance Counselor/School Adjustment Counselor

##### **QUALIFICATIONS:**

The Guidance Counselor shall possess a Bachelor's degree from an accredited college or university. The Counselor shall hold a valid Massachusetts teaching certificate with endorsement(s) in guidance at the appropriate level.

##### **REPORTS TO:**

Building Principal or Supervisor of Guidance

##### **PERFORMANCE EVALUATION:**

The Guidance Counselor shall be evaluated consistent with the evaluation procedure collectively bargained between the School Committee and the Wachusett Regional Education Association, Inc. (WREA).

##### **REPRESENTATION STATUS:**

Wachusett Regional Education Association, Inc.

##### **JOB RESPONSIBILITIES:**

The Guidance Counselor shall help students overcome problems that impede learning, and to assist them in making educational, occupational, and life plans that hold promise for their personal fulfillment. In order to meet this responsibility, the Guidance Counselor shall:

1. Screen students with emotional needs and related academic needs;
2. Prescribe programs for school and home to meet identified needs while acting as liaison between home and school and coordinating special needs programming;

3. Interpret and implement prescriptions of evaluating team and serve in liaison capacity to the team;
4. Counsel individual students while serving as liaison between mental health centers and school, if necessary;
5. Coordinate administration of group and individual intelligence and achievement testing to include interpreting results;
6. Interpret learning disabilities tests;
7. Program students at the school level to which the counselor is assigned to the next level of schooling, while providing occupational information to students and establish a K-8 career orientation program;
8. Assist in the identification of students with superior academic ability and assist in providing enriching programs for such students;
9. Advise the Principal or designee on assignment of students to classes;
10. Assist the administration in implementing all policies and rules governing student life and conduct;
11. Assist the administration in implementing District goals and policies related to the educational and operational needs of the District;
12. Attend staff or team meetings and serve on staff committees as required;
13. Maintain and improve professional competence; and
14. Perform any other related task or duty at the direction of the building principal, supervisor of special education or designee.

**SUPERVISES:**

Children as assigned by the Building Principal

Updated on 08/07/02

Approved by:

  
Alfred D. Tutela, Superintendent of Schools

Date: 08/07/02

# **Wachusett Regional School District**

## **EXECUTIVE STAFF**

### **JOB DESCRIPTION**

#### **TITLE:**

Deputy Superintendent

#### **QUALIFICATIONS:**

The Deputy Superintendent shall have completed graduate study beyond a Master's Degree with at least ten years of successful employment experience in education, including teaching, supervision, and administration. The Deputy Superintendent shall be certified as an Administrator by the Commonwealth, certification as an Assistant Superintendent preferred. The Deputy Superintendent shall possess successful experience in areas such as curriculum development, evaluation and supervision, grant writing and administration, management of schools and central administration, professional development, and coordination of management functions throughout a school system. The Deputy Superintendent shall possess other qualities of academic, professional, and personal experience that the Superintendent may specify.

#### **REPORTS TO:**

The Superintendent of Schools

#### **PERFORMANCE EVALUATION:**

The Deputy Superintendent shall be evaluated annually based on the goals and objectives composed and agreed to by the Deputy and the Superintendent.

#### **REPRESENTATION STATUS:**

Individual Employment Contract with the District

#### **JOB RESPONSIBILITIES:**

The Deputy Superintendent is the chief operational and curriculum officer of the Superintendent and is a member of the Superintendent's Executive Staff. As a member of the Executive Staff, he/she shall provide leadership for the School District, represent the Superintendent as appropriate at official school and community functions, inform the Superintendent of changes in trends, laws, rules, or regulations in his/her area of

expertise, and provide reports to the Superintendent of his/her activities and as requested. The Deputy Superintendent shall conduct his/her duties in full compliance with applicable federal and state law and local ordinance and shall uphold all policies and procedures promulgated by the School Committee and/or the Superintendent. The Deputy Superintendent in conjunction with the Superintendent shall develop annual job goals that will become part of the criteria used to evaluate the Deputy Superintendent.

In carrying out these responsibilities, the Deputy Superintendent shall:

1. Plan and oversee services for pupils in the school system that promote pupil welfare and support the general instructional effort;
2. Prepare the plans, delegate the authority, and implement the organizational procedures for the administration and coordination of support services, including assisting in coordinating and supervising the activities of support service directors;
3. Serve as the acting chief administrator of the District in cases of the Superintendent's absence from the District for an extended period of time;
4. Support the Superintendent in the continuous review and revision of operational goals and objectives and in concurrent efforts to measure progress toward their attainment, while developing and making recommendations to the Superintendent regarding the operation of the school system including assisting in the development of school system goals and objectives;
5. Coordinate the support services with the operational needs of the District;
6. Coordinate accountability efforts through the systematic gathering and reporting of meaningful data regarding the operations of the schools;
7. Coordinate and direct the curriculum and instructional program for the District, including conferring with all administrators of other services, directors, supervisors, coordinators, specialists, and other curriculum staff members on all problems of curriculum and instruction, and serving as a consultant to principals and teachers on all phases of the instructional program with a focus on coordinating the educational program among schools within the District;
8. Organize and coordinate the procurement of educational materials through the development of standardized lists in all curriculum areas and confer with commercial and educational representatives who visit the school system about such educational materials;

9. Coordinate the development of curriculum for the District to include recommending to the Superintendent policies and regulations pertaining to curriculum, communicating and implementing those policies, assisting in the development of individualized programs to provide needed flexibility as well as to provide an evaluation of new programs, assisting in the development and coordination of policies concerning experimental programs in curriculum, assessing curriculum needs for new, revised, or changes in content or delivery systems, directing curriculum studies in all subject areas with classroom teachers and others as appropriate, and developing and distributing those curriculum publications and materials that are prepared by staff and approved by the Superintendent and the School Committee, when necessary;
10. Establish annual and long-term goals for pupil services to include assessing the progress in reaching the stated goals, providing leadership in the periodic updating of school committee policies in pupil services, and assuring the orderly development, implementation, and improvement of pupil service efforts;
11. Assist in the organization and direction of a District wide professional development system related to all instructional programs including cooperating with state colleges and universities, the Department of Elementary and Secondary Education, and other private sources engaged in professional development activities and also providing professional development training to District employees within his/her area of expertise as part of the District's annual professional development program;
12. Keep abreast of new developments in curriculum, evaluation, and district management through readings, conferences, and other means of gathering training and knowledge and disseminate information to members of the administrative, instructional, and support staffs on a regular basis including conducting staff development seminars and lessons for the benefit of District employees;
13. Conduct performance evaluations of staff as assigned by the Superintendent in conformance with established procedures and under accepted criteria;
14. Advise the Superintendent on matters of student reporting and scheduling;
15. Advise the Superintendent on legal matters pertaining to students;
16. Prepare all reports required by local, state, or federal rule, regulation, or law and any other reports as required by the District or otherwise as well



as prepares federal, state, and local grant applications pertaining to student services and applies for other competitive grants where appropriate;

17. Cooperate with public and private agencies, organizations, and professional personnel in developing out-reach programs for students;
18. Oversee the administration of the District special education, including the implementation of Individual Education Plans (IEP), state reporting systems, and service providers;
19. Administers the pupil personnel services of the District; and
20. Conduct other executive staff duties and responsibilities as directed by the Superintendent, including attending school committee meetings and subcommittee meetings as requested or required by the Superintendent or attending and participating in community meetings and working with community organizations; and, any other executive staff function required by the Superintendent.

**SUPERVISES:**

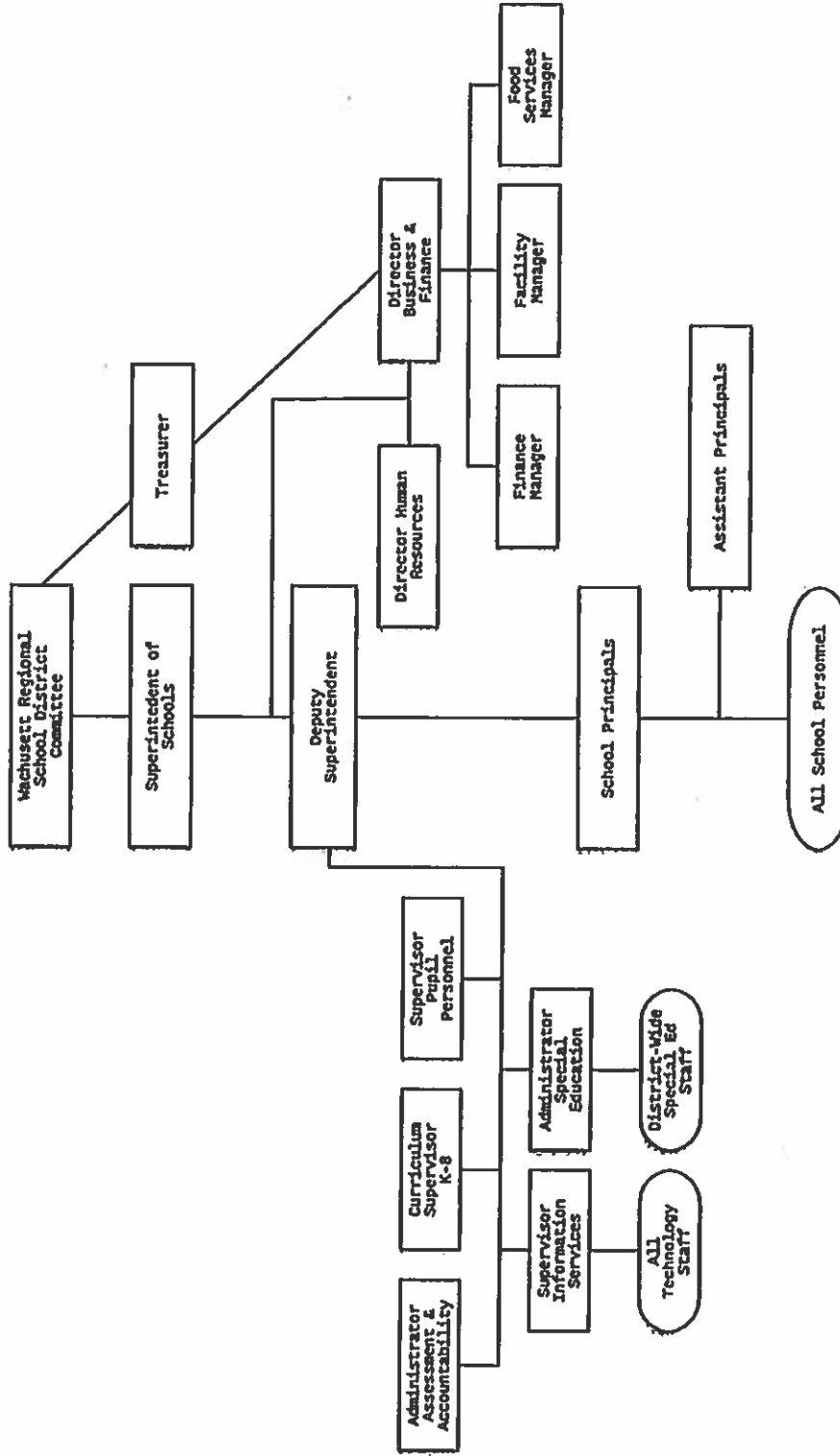
Persons as assigned by the Superintendent

Approved by:

Darryll McCall, Ed.D, Superintendent of Schools

Date: 3/9/2015

# Wachusett Regional School District Organizational Chart



March 2015

**At A Glance Report for Holden****Socioeconomic**

County	WORCESTER
School Structure	No data
Form of Government	OPEN TOWN MEETING
2012 Population	17,638
2012 Labor Force	8,938
2012 Unemployment Rate	6.80
2011 DOR Income Per Capita	37,483
2009 Housing Units per Sq Mile	166.53
2011 Road Miles	120.54
EQV Per Capita (2012 EQV/2012 Population)	111,165
Number of Registered Vehicles (2012)	17,142
2012 Number of Registered Voters	12,912

**Bond Ratings**

Moody's Bond Ratings as of December 2014*	Aa3
Standard and Poor's Bond Ratings as of December 2014*	AA

\*Blank indicates the community has not been rated by the bond agency

**Fiscal Year 2016 Estimated Cherry Sheet Aid**

Education Aid	0
General Government	1,909,505
Total Receipts	1,909,505
Total Assessments	132,032
Net State Aid	1,777,473

**Fiscal Year 2016 Tax Classification**

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	1,761,850,065	31,921,099	18.12
Open Space	0	0	0
Commercial	67,801,435	1,228,562	18.12
Industrial	27,592,600	499,978	18.12
Personal Property	28,074,400	472,488	18.12
Total	1,883,118,500	34,122,107	

**Fiscal Year 2016 Revenue by Source**

Revenue Source	Amount	% of Total
Tax Levy	34,122,107	64.68
State Aid	3,780,501	7.16
Local Receipts	12,479,884	23.85
Other Available	2,382,572	4.53
Total	62,774,844	

**Fiscal Year 2016 Proposition 2 1/2 Levy Capacity**

New Growth	710,099
Override	
Debt Exclusion	2,697,829
Levy Limit	34,375,304
Excess Capacity	253,197
Ceiling	47,077,963
Override Capacity	15,400,488

2015 Free Cash		Other Available Funds	
FY2014 Stabilization Fund		FY2015 Overlay Reserve	
3,714,083		3,946,484	249,778

Fiscal Year 2015 Average Single Family Tax Bill	
Number of Single Family Parcels	6,727
Assessed Value of Single Family	266,093
Average Single Family Tax Bill	4,822
State Average Family Tax Bill	
Fiscal Year 2012	4,711
Fiscal Year 2013	4,846
Fiscal Year 2014	5,020

**Holden Issues tax bills on a Quarterly basis**

\*\*For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY14, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Wallham and Watertown. Therefore, the average single family tax bill information in this report will be blank.

Fiscal Year 2014 Schedule A: Actual Revenues and Expenditures						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	42,281,107	1,838,232	1,547,058	22,170,607	241,957	68,078,961
Expenditures	40,541,886	2,017,698	2,521,143	21,793,095	2,829	66,876,549
Police	2,194,277	0	0	0	0	2,194,277
Fire	1,176,423	0	0	0	0	1,176,423
Education	22,459,302	0	2,489,223	0	0	24,948,525
Public Works	3,582,919	555,618	0	20,720,273	0	24,858,708
Debt Service	4,353,657					4,353,657
Health Ins	1,112,747				0	1,112,747
Pension	1,063,584				0	1,063,584
All Other	4,599,097	1,462,080	31,920	1,072,822	2,829	7,168,748

Total Revenues and Expenditures per Capita						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	2,397.4	104.2	87.7	1,257.1	13.7	3,880.2
Expenditures	2,298.8	114.4	143.0	1,235.7	0.2	3,792.0

This data only represents the revenues and expenditures occurring in these funds and does not reflect and transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

If you have questions regarding the data contained in this report, please contact the Municipal Databank/Local Aid Section at (617) 626-2384 or databank@dor.state.ma.us

[Click here to see if the Division of Local Services' Technical Assistance Section has conducted a financial management review or other analysis for Holden](#)

# At A Glance Report for Paxton

## Socioeconomic

County	WORCESTER
School Structure	No data
Form of Government	OPEN TOWN MEETING
2012 Population	4,860
2012 Labor Force	2,457
2012 Unemployment Rate	5.40
2011 DOR Income Per Capita	35,163
2009 Housing Units per Sq Mile	99.19
2011 Road Miles	45.98
EQV Per Capita (2012 EQV/2012 Population)	99,577
Number of Registered Vehicles (2012)	4,489
2012 Number of Registered Voters	3,181

## Bond Ratings

Moody's Bond Ratings as of December 2014*	Aa3
Standard and Poor's Bond Ratings as of December 2014*	

\*Blank indicates the community has not been rated by the bond agency

## Fiscal Year 2015 Estimated Cherry Shoot Aid

Education Aid	0
General Government	607,262
Total Receipts	607,262
Total Assessments	68,300
Net State Aid	548,962

## Fiscal Year 2015 Tax Classification

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	418,484,260	8,658,202	20.79
Open Space	0	0	0
Commercial	10,673,286	221,897	20.79
Industrial	6,301,200	110,212	20.79
Personal Property	8,477,642	176,250	20.79
Total	440,816,367	9,166,651	

## Fiscal Year 2015 Revenue by Source

Revenue Source	Amount	% of Total
Tax Levy	9,168,051	72.89
State Aid	945,307	7.50
Local Receipts	1,988,550	15.77
Other Available	510,128	4.05
Total	12,610,636	

## Fiscal Year 2015 Proposition 2 1/2 Levy Capacity

New Growth	98,489
Override	1,065,589
Debt Exclusion	9,168,114
Levy Limit	1,463
Excess Capacity	11,022,909
Capling	2,920,384
Override Capacity	

Other Available Funds		
2016 Free Cash	FY2014 Stabilization Fund	FY2016 Overlay Reserve
290,173	388,913	86,278

Fiscal Year 2016 Average Single Family Tax Bill	
Number of Single Family Parcels	1,505
Assessed Value of Single Family	259,278
Average Single Family Tax Bill	6,390
State Average Family Tax Bill	
Fiscal Year 2012	4,711
Fiscal Year 2013	4,848
Fiscal Year 2014	6,020

*Paxton Issues tax bills on a Semi-Annual basis*

\*\*For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY14, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Walham and Watertown. Therefore, the average single family tax bill information in this report will be blank.

Fiscal Year 2014 Schedule A - Actual Revenues and Expenditures						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	10,918,530	1,549,938	0	4,918,875	40,198	17,426,541
Expenditures	11,029,151	1,813,529	4,803	4,435,933	9,307	17,092,723
Police	994,052	0	0	0	0	994,052
Fire	237,748	0	0	0	0	237,748
Education	5,538,538	0	0	0	0	5,538,538
Public Works	947,538	274,004	0	4,435,933	0	6,858,483
Debt Service	1,248,674					1,248,674
Health Ins	408,481				0	408,481
Pension	219,618				0	219,618
All Other	1,438,508	1,338,535	4,803	0	9,307	2,789,153

Total Revenues and Expenditures per Capita						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	2,246.0	318.9	0.0	1,011.7	8.3	3,585.5
Expenditures	2,269.4	332.0	1.0	912.7	1.9	3,517.0

This data only represents the revenues and expenditures occurring in these funds and does not reflect and transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

If you have questions regarding the data contained in this report, please contact the Municipal Databank/Local Aid Section at (617) 626-2384 or databank@dor.state.ma.us

[Click here to see if the Division of Local Services' Technical Assistance Section has conducted a financial management review or other analysis for Paxton](#)



# At A Glance Report for Princeton

Socioeconomic

County	WORCESTER
School Structure	No data
Form of Government	OPEN TOWN MEETING
2012 Population	3,438
2012 Labor Force	1,869
2012 Unemployment Rate	5.70
2011 DOR Income Per Capita	47,097
2009 Housing Units per Sq Mile	33.75
2011 Road Miles	83.08
EQV Per Capita (2012 EQV/2012 Population)	135,821
Number of Registered Vehicles (2012)	4,243
2012 Number of Registered Voters	2,737

## Bond Ratings

Moody's Bond Ratings as of December 2014\*

Standard and Poor's Bond Ratings as of December 2014\*

\*Blank indicates the community has not been rated by the bond agency

## Fiscal Year 2015 Estimated Cherry Sheet Aid

Education Aid	0
General Government	455,963
Total Receipts	455,963
Total Assessments	24,407
Net State Aid	431,556

## Fiscal Year 2015 Tax Classification

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	420,032,421	7,266,681	17.30
Open Space	0	0	0
Commercial	5,882,088	97,954	17.30
Industrial	1,614,300	27,927	17.30
Personal Property	11,462,048	198,293	17.30
Total	438,770,837	7,590,735	

## Fiscal Year 2016 Revenue by Source

Revenue Source	Amount	% of Total
Tax Levy	7,590,735	78.15
State Aid	455,963	4.69
Local Receipts	1,004,000	10.34
Other Available	662,103	6.82
Total	9,712,801	

## Fiscal Year 2016 Proposition 2 1/2 Levy Capacity

New Growth	23,019
Override	
Debt Exclusion	206,286
Levy Limit	8,250,293
Excess Capacity	659,558
Ceiling	10,969,271
Override Capacity	2,925,274

2016 Free Cash	Other Available Funds	FY2013 Stabilization Fund	FY2016 Overlay Reserve
350,664		804,185	75,890

Fiscal Year 2016 Average Single Family Tax Bill	
Number of Single Family Parcels	1,212
Assessed Value of Single Family	303,461
Average Single Family Tax Bill	5,260
State Average Family Tax Bill	
Fiscal Year 2012	4,711
Fiscal Year 2013	4,848
Fiscal Year 2014	5,020

**Princeton issues tax bills on a Semi-Annual basis**

\*\*For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY14, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Waltham and Woburn. Therefore, the average single family tax bill information in this report will be blank.

Fiscal Year 2013 Schedule A - Actual Revenues and Expenditures						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	8,897,613	1,303,498	636,962	3,388,801	15,124	14,161,708
Expenditures	8,393,280	1,288,208	812,902	3,708,855	3,851	14,313,098
Police	760,860	0	0	0	0	760,860
Fire	228,865	0	0	0	0	228,865
Education	5,086,105	0	375,940	0	0	5,462,045
Public Works	804,017	1,016,493	636,962	3,681,311	0	6,017,783
Debt Service	108,238					108,238
Health Ins	286,971				0	286,971
Pension	185,976				0	185,976
All Other	954,348	280,715	0	45,644	3,851	1,284,458

Total Revenues and Expenditures per Capita						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	2,589.6	379.4	158.3	989.1	4.4	4,118.7
Expenditures	2,442.7	377.2	265.7	1,078.8	1.1	4,165.0

This data only represents the revenues and expenditures occurring in these funds and does not reflect and transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

If you have questions regarding the data contained in this report, please contact the Municipal Databank/Local Aid Section at (617) 626-2384 or databank@dor.state.ma.us

[Click here to see if the Division of Local Services' Technical Assistance Section has conducted a financial management review or other analysis for Princeton](#)

# At A Glance Report for Rutland

Socioeconomic

WORCESTER

County	No data
School Structure	OPEN TOWN MEETING
Form of Government	8,185
2012 Population	4,381
2012 Labor Force	8.80
2012 Unemployment Rate	31,796
2011 DOR Income Per Capita	67.84
2009 Housing Units per Sq Mile	102.42
2011 Road Miles	97,638
EQV Per Capita (2012 EQV/2012 Population)	7,912
Number of Registered Vehicles (2012)	5,858
2012 Number of Registered Voters	

## Bond Ratings

A2

Moody's Bond Ratings as of December 2014\*

Standard and Poor's Bond Ratings as of December 2014\*

\*Blank indicates the community has not been rated by the bond agency

## Fiscal Year 2015 Estimated Cherry Sheet Aid

Education Aid	0
General Government	976,316
Total Receipts	976,316
Total Assessments	29,208
Net State Aid	946,108

## Fiscal Year 2015 Tax Classification

Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	694,698,341	12,281,426	17.65
Open Space	0	0	0
Commercial	17,354,659	306,308	17.65
Industrial	2,015,200	35,568	17.65
Personal Property	18,891,900	333,442	17.65
Total	732,960,000	12,936,744	

## Fiscal Year 2015 Revenue by Source

Revenue Source	Amount	% of Total
Tax Levy	12,936,744	64.80
State Aid	1,839,777	9.22
Local Receipts	4,710,549	23.80
Other Available	475,832	2.38
Total	19,962,902	

## Fiscal Year 2015 Proposition 2 1/2 Levy Capacity

New Growth	263,203
Override	
Debt Exclusion	1,541,800
Levy Limit	12,938,132
Excess Capacity	1,388
Ceiling	18,324,000
Override Capacity	6,927,768

Other Available Funds		
2015 Free Cash	FY2013 Stabilization Fund	FY2015 Overlay Reserve
305,599	661,510	68,422

Fiscal Year 2015 Average Single Family Tax Bill	
Number of Single Family Parcels	2,545
Assessed Value of Single Family	239,954
Average Single Family Tax Bill	4,235
State Average Family Tax Bill	
Fiscal Year 2012	4,711
Fiscal Year 2013	4,846
Fiscal Year 2014	5,020

*Rutland issues tax bills on a Quarterly basis*

\*\*For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY14, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Walham and Watertown. Therefore, the average single family tax bill information in this report will be blank.

**Fiscal Year 2013 Schedule A - Actual Revenues and Expenditures**

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	15,885,742	1,782,588	112,075	1,787,357	4,681	19,552,341
Expenditures	16,546,446	1,744,935	325,803	1,025,898	0	20,243,082
Police	723,388	0	0	0	0	723,388
Fire	227,483	0	0	0	0	227,483
Education	9,004,102	0	325,803	0	0	9,329,905
Public Works	1,084,621	328,759	0	1,825,898	0	3,039,278
Debt Service	2,743,083					2,743,083
Health Ins	535,382				0	535,382
Pension	324,712				0	324,712
All Other	1,903,895	1,416,178	0	0	0	3,319,073

**Total Revenues and Expenditures per Capita**

	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	1,938.4	217.8	13.7	218.4	0.8	2,388.8
Expenditures	2,021.6	213.2	39.8	198.6	0.0	2,473.2

This data only represents the revenues and expenditures occurring in these funds and does not reflect and transfers to or from other funds. Therefore, this data should not be used to calculate an ending fund balance.

If you have questions regarding the data contained in this report, please contact the Municipal Databank/Local Aid Section at (617) 626-2384 or databank@dor.state.ma.us

[Click here to see if the Division of Local Services' Technical Assistance Section has conducted a financial management review or other analysis for Rutland](#)

# At A Glance Report for Sterling

Socioeconomic

WORCESTER

County	No data
School Structure	OPEN TOWN MEETING
Form of Government	7,858
2012 Population	4,353
2012 Labor Force	6.70
2012 Unemployment Rate	39,709
2011 DOR Income Per Capita	86.40
2009 Housing Units per Sq Mile	106.76
2011 Road Miles	129,863
EQV Per Capita (2012 EQV/2012 Population)	9,086
Number of Registered Vehicles (2012)	5,920
2012 Number of Registered Voters	

## Bond Ratings

Aa2

Moody's Bond Ratings as of December 2014\*

Standard and Poor's Bond Ratings as of December 2014\*

\*Blank indicates the community has not been rated by the bond agency

Fiscal Year 2015 Estimated Cherry Sheet Aid	
Education Aid	0
General Government	690,453
Total Receipts	690,453
Total Assessments	59,468
Net State Aid	630,985

Fiscal Year 2015 Tax Classification			
Tax Classification	Assessed Values	Tax Levy	Tax Rate
Residential	811,538,775	14,031,505	17.29
Open Space	0	0	0
Commercial	38,547,126	668,480	17.29
Industrial	50,737,700	877,255	17.29
Personal Property	41,728,534	721,452	17.29
Total	942,650,134	16,298,692	

Fiscal Year 2015 Revenue by Source		
Revenue Source	Amount	% of Total
Tax Levy	16,298,692	71.14
State Aid	1,724,883	7.53
Local Receipts	3,696,273	15.70
Other Available	1,291,036	6.84
Total	22,908,684	

Fiscal Year 2015 Proposition 2 1/2 Levy Capacity	
New Growth	182,340
Override	972,990
Debt Exclusion	17,644,814
Levy Limit	1,247,922
Excess Capacity	23,563,763
Ceiling	6,992,129
Override Capacity	

Other Available Funds		
2015 Free Cash	FY2013 Stabilization Fund	FY2015 Overlay Reserve
581,241	462,192	106,119

Fiscal Year 2015 Average Single Family Tax Bill	
Number of Single Family Parcels	2,630
Assessed Value of Single Family	287,237
Average Single Family Tax Bill	4,866
State Average Family Tax Bill	
Fiscal Year 2012	4,711
Fiscal Year 2013	4,846
Fiscal Year 2014	5,020

**Sterling Issues tax bills on a Quarterly basis**

\*\*For the communities granting the residential exemptions, DLS does not collect enough information to calculate an average single family tax bill. In FY14, those communities are Barnstable, Boston, Brookline, Cambridge, Chelsea, Everett, Malden, Nantucket, Somerville, Somerset, Tisbury, Waltham and Watertown. Therefore, the average single family tax bill information in this report will be blank.

Fiscal Year 2013 Schedule A - Actual Revenues and Expenditures						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	18,942,846	1,395,645	0	9,728,237	30,485	30,097,115
Expenditures	20,209,598	510,196	0	9,602,408	9,922	30,232,122
Police	1,437,300	0	0	0	0	1,437,300
Fire	653,408	0	0	0	0	653,408
Education	10,602,737	0	0	0	0	10,602,737
Public Works	1,839,766	4,880	0	9,602,408	0	11,347,054
Debt Service	1,801,362					1,801,362
Health Ins	930,921				0	930,921
Pension	426,576				0	426,576
All Other	2,717,528	505,318	0	0	9,922	3,232,766

Total Revenues and Expenditures per Capita						
	General Fund	Special Revenue	Capital Projects	Enterprise Funds	Trust Revenue	Total All Funds
Revenues	2,410.6	177.6	0.0	1,238.0	3.9	3,830.1
Expenditures	2,571.8	64.9	0.0	1,209.3	1.3	3,847.3

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