



# **FY 2017 Budget Information**

**AMENDED JUNE 22, 2016**

**Wachusett Regional School District  
FY 2017 Public Budget Information  
Amended 6/22/16**

**Wachusett Regional School Committee**

<u>Member</u>	<u>Town Representing</u>	<u>Years of Service</u>
Kenneth Mills, 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
Harriet Fradellos	Paxton	2014 to present
Susan Hitchcock	Sterling	2014 to present
Stacey Jackson	Holden	2008 to present
Sarah LaMountain	Sterling	2012 to present
Matthew Lavoie	Rutland	2016 to present
Linda Long Bellil	Holden	2015 to present
Lauren Maldonado	Rutland	2015 to present
Robert McCarthy	Holden	2013 to present
Jon Edward Novak	Rutland	2015 to present
Steve Porter	Sterling	2014 to present
Barbara Renzoni	Paxton	2014 to present
Michael Rivers	Sterling	2016 to present
Asima Silva	Holden	2015 to present
Christina Smith	Holden	2013 to present
Megan Weeks	Princeton	2015 to present
Charles Witkes	Rutland	2013 to present
Adam Young	Holden	2015 to present

**Wachusett Regional School District Administration**

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

Wachusett Regional School District  
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Jefferson, MA 01522  
508-829-1670  
[www.wrsd.net](http://www.wrsd.net)

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**Superintendent's Message**

**The amended budget approved by the School Committee on 6/22/16 for fiscal year (FY) 2017 is \$86,875,665 which is an increase of \$3,951,419 or 4.77% over the FY 2016 budget.**

The Wachusett Regional School District continues to make progress toward providing students with the best educational experience in Central Massachusetts, despite budget constraints of limited resources from State Aid and Member Towns. The District operated under a 1/12th budget for the first several months of FY16 prior to the budget being approved in October. Consequently, new positions slated to start in September were instead added in the middle of the school year. We are very grateful for the support shown to us by Member Towns this past year.

With our current FY16 budget in place, the WRSD defined areas of need that will help to support our students in many different ways. In terms of staffing, at Wachusett Regional High School new teachers have been hired to help with the increase in enrollment that the school is currently experiencing. We have hired three Middle School Counselors who are vital to supporting the social-emotional well-being of our students during the critical middle years of school. There are also two teachers slated for Mountview Middle School to alleviate large class sizes. We have made progress toward bringing our technology to a level that is well above where it has been in the past, but not near where it ultimately needs to be. In addition, we purchased textbooks and curriculum supplies that support student learning.

As our economy continues to improve, with unemployment levels at the lowest rates seen in years, the Commonwealth will continue to see tax revenues increase. This does not always translate back into more funding for regional school districts or municipalities, as other areas of need take precedent. By law, all regional school districts should be reimbursed for regional transportation at a rate of 100%, yet rarely is this line annually funded above 70%. Also, the Chapter 70 funding formula for schools is fraught with issues and has helped to exacerbate the divide that occurs from region to region. I will continue to work with our local state legislators to better assist us in our plight as our students deserve more than an adequate education.

In the FY17 budget presentation to the School Committee and Member Town officials, a powerful statistic that I shared concerns the Per Pupil Expenditure from school districts that border WRSD. In the past, some have questioned how the WRSD per pupil expenditure of \$11,537 actually compares with districts that surround our five towns. The reality is that all of the towns or school districts that border Wachusett spend far more than we do on a per pupil basis. Of the bordering towns, the next lowest school district in per pupil spending is Spencer East Brookfield at \$12,731. The difference of just over \$1,000 may not seem like much, but when multiplied by the thousands of students attending the WRSD, the overall difference would mean millions of dollars more for the Wachusett budget. Other bordering districts like West Boylston, Nashoba, Berlin Boylston, Quabbin Regional, Leominster, Clinton, Leicester and Ashburnham Westminster all spend significantly more per pupil than Wachusett Regional.

Regardless of what our budget issues are, the current budget request for FY17 is one that remains almost level serviced. Increases to our budget are primarily due to contractual obligations and plan increases in health insurance. Currently, there is a divide among some Member Towns based upon the ability of the towns to support even a nominal budget increase. We will continue to work together, as a unified District, to provide every student with a strong educational program.

Included with this document is a summary of projections for FY17 Revenue Assessments (Attachment A), FY17 Expenditure Appropriations (Attachment B), FY17 Expenditure Detail (Attachment C), FY17 Technology Budget (Attachment D), FY17 Textbook Budget (Attachment E), and FY17 Maintenance Projects (Attachment F).

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

Sincerely,

Darryll McCall, Ed.D.  
Superintendent

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**School District Goals**<sup>1</sup>

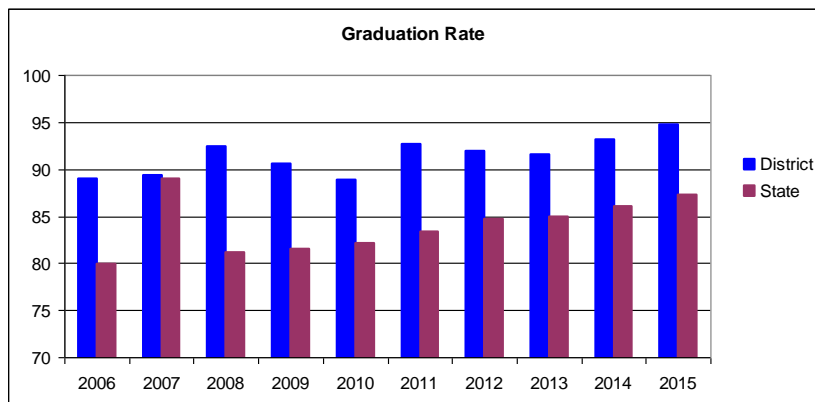
- Goal #1** - Create or identify District-Determined Measures (DDMs) for all educators and administrators across all grade levels and determine the District's material and professional development needs to support curricula and develop a specific five year plan, inclusive of budgeting considerations, to meet these needs, by June 2016.
- Goal #2** - Develop a five year Technology Plan, inclusive of hardware, software, and professional development, along with corresponding budgetary requirements, by June 2016.
- Goal #3** - Increase ongoing and regular communications (including annual meetings) and collaborate with officials from the five towns (Finance Committees, Selectboards, Town Managers, DPWs) regarding the status, priority, and feasibility of new (and ongoing) WRSD budget requests.
- Goal #4** – Establish a working group to define and create a 5 year District-wide strategic plan by June 2016.
- Goal #5** – Establish a social/emotional task force to help define the needs of all students, with a specific focus on the identification of at-risk students and the support available to them by November 2015.
- Goal #6** – Create a plan of action to address the viability of the implementation of free full day kindergarten for all students by January 2016.
- Goal #7** – Use school-wide rubrics consistently throughout the school to formally assess student and school-wide progress toward mastering the WRHS 21st century learning expectations.

**School District Successes**

The Wachusett Regional School District is the largest of all 58 regional school districts in the state both in terms of budget and enrollment. When compared to all 320 school districts Wachusett Regional is the 19<sup>th</sup> largest in enrollment (comparable to cities like Chicopee, Everett, Brookline, Malden and Revere) and the 33<sup>rd</sup> largest in budget (comparable to cities like Needham, Leominster, Salem, Billerica, Barnstable, and Peabody). The Wachusett Regional School District has a long-established reputation as having one of the best educational systems in the state. Over the years the Wachusett Regional community has made large investments in its children and their futures through the construction and renovation of 1,339,747 square feet in thirteen (13) modern schools. Although the District faces challenges from increasing expenses and reduced sources of income, it is important as we begin another budget cycle to recognize and celebrate some of the District's successes.

**Graduation Rates**

The Massachusetts Department of Elementary and Secondary Education (DESE) provides key statistics on every school District in the state.<sup>2</sup> The Wachusett Regional School District graduation rate has consistently been above the state average and continues to increase each year.



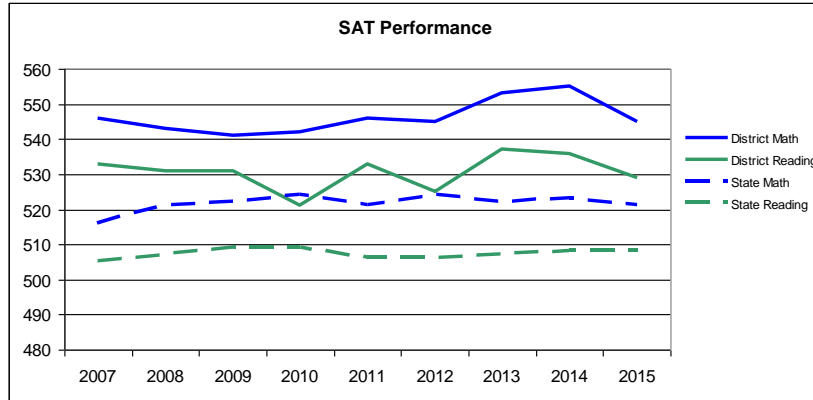
<sup>1</sup> <http://www.wrsd.net/schoolcommitteegoals.cfm>

<sup>2</sup> [http://profiles.doe.mass.edu/state\\_report/](http://profiles.doe.mass.edu/state_report/)

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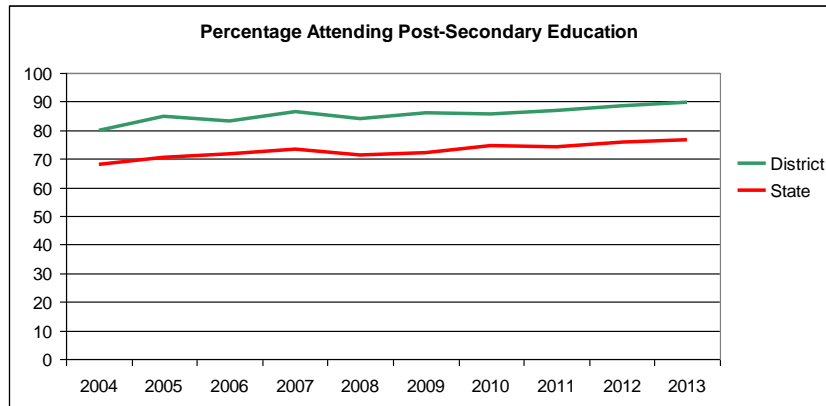
**SAT Performance**

For the last 10-years the District has consistently performed above the state average on SAT scores. Of 286 school districts that reported SAT scores for the 2014-15 school year Wachusett Regional ranked 87th in reading, 76th in writing, and 68th in math.



**Post-Secondary Education**

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



**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 which cover 155 square miles and have a combined population of 42,435 with 13,974 total households. The District operates thirteen (13) schools in pre-kindergarten through grade twelve. Paxton and Princeton have one (1) K-8 elementary school in each town, Holden has three (3) elementary schools and one (1) middle school, Rutland has two (2) elementary schools and one (1) middle school, and Sterling has one (1) elementary school and one (1) middle school. There is a regional high school and an Early Childhood Center located in the town of Holden. With its combined enrollment of 7,233 the Wachusett Regional School District is the largest regional school district in the Commonwealth of Massachusetts.

**Regional School District Committee**

The Wachusett Regional School District Committee has twenty-two (22) elected members. Per the Regional Agreement the number of members from each town is based on town population. There are ten (10) members from the Town of Holden; two (2) from Paxton; two (2) from Princeton; four (4) from Rutland and

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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. The role of the School Committee is to hire the Superintendent of Schools, establish educational goals and policies, and approve an education budget.<sup>3</sup> The Committee has autonomy over all school expenditures. School committee actions are in conjunction with district policy, the regional agreement, the school/town leases, and all local, state and federal laws and regulations. The Committee has four (4) standing subcommittees; Legal Affairs, Management. Education, and Business and Finance. The number of Subcommittee members is limited to avoid establishing a quorum of the full Committee. Members volunteer for Subcommittees and a Chairman of the Subcommittee is chosen. The Committee established an Audit Advisory Board which consists of Committee members and constituents from each of the five (5) member towns. As needed the Committee establishes short-term Ad-Hoc Committees which are charged with reviewing specific issues.

**School Committee Budget Policy**

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

Policy P4100A Budget outlines that the budget shall be prepared and presented in line with M.G.L., DESE requirements, and School Committee policies. The budget will include staffing and both expenditures and revenues by category. District Administration will involve the building principals, staff, and school councils in the annual preparation of the budget. Systematic efforts will be made to work with Member Town Finance/Advisory Committees and Selectboards prior to adoption of the budget. Member Towns Selectboards and Finance/Advisory Committees shall be invited to present their opinion on the proposed budget. Prior to the adoption of the budget the School Committee will hold a public hearing. A copy of the 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. The budget shall be adopted by two-thirds majority vote of Committee membership.<sup>4</sup>

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

**Budget Development Process**

Building a budget for the "next" school year starts shortly after the beginning of the "current" school year and following review of the annual fiscal audit from the "prior" school year. Although every annual budget is fiscally independent from another the overall budgeting process is a continuous flow of related factors and information that intermingle from one year to next following a general timeline:

October – School principals work with their School Councils in the development of School Improvement Plans and submit annual budgets to address areas of need.

November – District Administration identifies the October 1st Student Enrollment numbers which will have an impact on class sizes, state aid, and town assessments. District Administration meets with each Principal both individually and in team settings to review staffing and educational programs.

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

December/January – Budget Retreat is held where the School Committee considers an early draft of the Budget and are encouraged to ask questions and make comments and suggestions on the budget.

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

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

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

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

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January – District will present an Initial Budget based on state and local revenue projections such as the Governor's Budget.

February – District will present a Public Budget updated with the most recent update of the state budget (Level 1 – Governor, Level 2 – House, Level 3 – Senate, Final Level 4 – House/Senate Joint Committee).

March – School Committee will approve a Budget and the Member Towns will be notified of assessments within 30-days or no later than April 13<sup>th</sup>.<sup>7</sup> Following this action town assessment cannot be increased; they can only be adjusted downward.<sup>8</sup>

April – Member Towns will prepare Town Meeting warrants containing the full amount of the School District request and cannot revise the assessment number approved by the School Committee.<sup>9</sup> Towns can however make approval of assessments contingent on the passing of an override.

May – Town Meetings will vote on the budget which must be approved in at least four (4) of the five (5) Member Towns. If the budget is not approved the School Committee may propose an Amended Budget and upon notification the Towns have a 45-day window to approve or disapprove.<sup>10</sup>

June – If the budget is not approved District Administration will open a new fiscal year in the financial system using the existing fiscal year's budget. This will enable School Principals to place partial orders for classroom supplies to be delivered over the summer.

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

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

### **Budget Management**

Each fiscal year District Administration closely monitors and manages the budget. The accounting system conforms to state requirements; sound accounting practices are used; and there is appropriate separation of accounts and funds. Periodic financial reports provided to the School Committee include: a) Warrant summary reports, b) Monthly bank/investment reports, c) Grant & fund balance reports, and d) Monthly revenue and expenditures reports.<sup>11</sup> The Director of Business and Finance reviews the budget with the Superintendent bi-weekly and the School Committee receives Budget Status Reports each month.

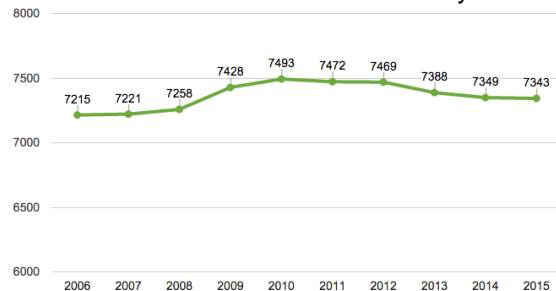
## **SECTION II - ENROLLMENT**

### **Historical Enrollment**

On October 1st of each school year the District is required to submit a count to DESE of all students in each school. The October 1st counts are the DESE official enrollment numbers for the entire school year.

District Enrollment:

The line graph to the right reflects total enrollment levels in the District over the past ten (10) years (2006-16). For the upcoming 2016-2017 school year the District is anticipating an enrollment of 7,343 students which includes resident students, school choice tuition-in students, and services-only students.



<sup>7</sup> <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section16b>

<sup>8</sup> <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section34>

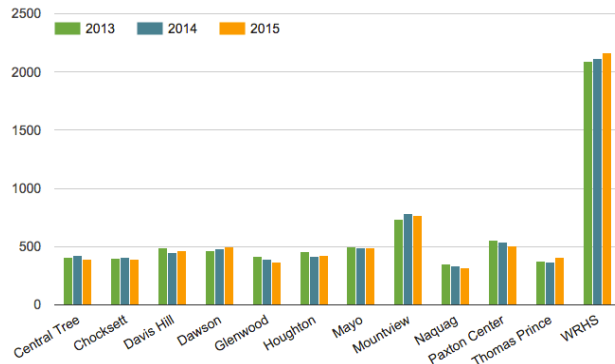
<sup>9</sup> <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section34>

<sup>10</sup> <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXII/Chapter71/Section16B>

<sup>11</sup> <http://www.wrsd.net/schoolcommittee/policies/4714.pdf>



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**Enrollment by School:**

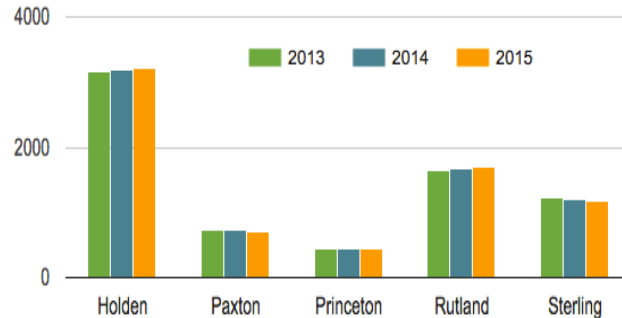
The graph to the left reflects the enrollment in each school as of October 1<sup>st</sup> of 2013, 2014 and 2015.

For FY 2017 most schools are projected to remain fairly consistent enrollment with increases notable at Dawson Elementary in Holden, Thomas Prince School in Princeton, and the High School which will continue to increase over the next few years until a “bubble” of large class sizes passes through.

**Enrollment by Town:**

This chart on the right shows enrollment by Town for the last three (3) years (2013-2015).

The Towns of Holden and Rutland show consistent growth and the Town of Paxton remains relatively constant. The Towns of Princeton and Sterling show slight enrollment decreases.



**Enrollment History**

Each year DESE publishes student counts by grades which are compiled in the boxes below.<sup>12</sup> These numbers represent the total number of students in each class year from the 1<sup>st</sup> grade to the 12<sup>th</sup> grade, and the chart over-all demonstrates the consistency of total District enrollment. Although some students leave District schools after the 8th grade to attend technical vocational high schools, other students move-in or elect to attend District schools through the School Choice program. The District has retained 98%-100% of the initial class numbers over 12-years which shows that overall District enrollment remains very strong.

School Year	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>	<i>Retained</i>
2001-2002	539	534	567	567	592	633	591	548	420	426	399	411	6,796	100.0%
2002-2003	541	550	556	572	571	602	616	604	434	436	427	382	6,855	100.9%
2003-2004	553	556	571	561	593	572	591	619	481	436	425	425	6,998	102.1%
2004-2005	583	565	575	576	561	588	560	580	517	485	437	425	6,997	100.0%
2005-2006	542	598	579	582	583	565	584	556	488	518	468	431	7,085	101.3%
2006-2007	573	563	612	598	593	589	567	583	462	471	499	458	7,208	101.7%
2007-2008	611	572	571	612	607	587	586	576	496	473	488	484	7,258	100.7%
2008-2009	550	611	574	575	619	605	575	582	489	497	461	476	7,339	101.1%
2009-2010	603	555	626	581	595	634	609	578	521	503	501	454	7,428	101.2%
2010-2011	546	618	568	627	597	601	642	602	504	535	494	487	7,490	100.8%
2011-2012	553	542	617	569	628	602	590	641	519	519	536	500	7,469	99.7%
2012-2013	555	573	557	634	583	627	606	593	568	530	508	509	7,467	100.0%
2013-2014	528	565	574	573	634	576	640	598	509	567	518	492	7,384	98.9%
2014-2015	507	542	577	584	579	631	594	651	505	525	563	508	7,346	99.5%
2015-2016	480	533	569	589	592	582	640	605	586	519	529	564	7,421	101.0%

**School Choice Enrollment**

Parents may choose to educate 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.<sup>13</sup> The Wachusett Regional

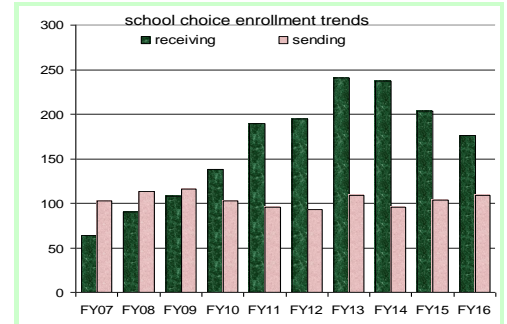
<sup>12</sup> <http://profiles.doe.mass.edu/profiles/student.aspx?orgcode=07750000&orgtypecode=5&>

<sup>13</sup> <http://www.doe.mass.edu/finance/schoolchoice/>

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School District has participated in School Choice program. Revenues from tuition-in students are brought in to a School Choice revolving fund and are used as an offset of employee health insurance expenses. Tuition-out charges are paid for out of the general operating budget. Below is a 6-year history:

Year	Receiving FTE	Receiving Tuition	Sending FTE	Sending Tuition	\$ Net Diff +/-
2011	189.2	\$976,818	95.8	\$531,577	\$445,241
2012	194.6	\$1,008,662	90.7	\$505,631	\$503,031
2013	240.6	\$1,202,800	108.7	\$670,595	\$532,205
2014	236.9	\$1,259,333	95.3	\$496,225	\$763,108
2015	203.8	\$1,068,886	103.9	\$572,862	\$496,024
2016	176.0	\$955,202	109.0	\$637,551	\$317,651



### **Massachusetts Comprehensive Assessment System (MCAS)**

Student performance is measured through the Massachusetts Comprehensive Assessment System (MCAS). This statewide standards-based assessment program was developed in 1993 to comply with the Education Reform Act. MCAS Testing is required for all students who are enrolled in the tested grades in schools that receive public funding. MCAS has three purposes: 1) To inform and improve curriculum and instruction, 2) To evaluate student, school, and district performance according to Curriculum Framework content standards and Performance Standards, and 3) To determine student eligibility for the Competency Determination requirement in order to award high school diplomas. There two testing timeframes, Spring and Fall. There are a multiple of tests for specific grades in areas such as Language and Arts, Science and Technology and Mathematics. The Percentage of Students for each school are listed in five (5) different categories; Proficient or Higher, Advanced, Proficient, Needs Improvement, or Warning/ Failing. The information on MCAS results can be found on the DESE website School and District Profiles under the "Assessment" tab and the "School Profile" button located on the upper right portion of the page.<sup>14</sup>

### **School Accountability Levels**

Based on student performance and progress, the Department of Elementary and Secondary Education (DESE) assigns accountability levels of District and school rankings with the highest being Level 1 and the lowest being Level 5. Because DESE assigns District levels based on the lowest performing school the Wachusett Regional School District is currently designated as a Level 2 District. A Level 1 designation means that the school is meeting the proficiency gap narrowing goals for all students. A Level 2 school is not meeting one or more proficiency gap narrowing goals but is not classified as a low performing or underperforming school (levels 3-5).

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

<sup>14</sup> <http://profiles.doe.mass.edu/profiles/general.aspx?topNavId=1&orgcode=07750000&orgtypecode=5&>

## **SECTION III - REVENUES**

### **Sources of Revenues**

The Wachusett Regional School District receives revenues from three (3) major sources: Assessments to Member Towns (approx. 64% of total revenues), State Aid (34%) and Local Revenues (2%). Per the Regional Agreement<sup>15</sup> assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) (approx. 74% of each town total assessments) is set by the Foundation Budget.<sup>16</sup> Separate assessments are done for town's share of Transportation expenses (7%), Debt Service costs (4%), and the final assessment calculated to balance to the District's expenditure budget, the Operational Assessment (15%).

### **Foundation Budget**

The Massachusetts Education Reform Act ("Ed Reform") of 1994 established education standards for student achievement, for evaluating overall school and individual teacher and administrator performance, and for establishing an annual education budget. The Foundation Budget Formula was created to determine budgetary amounts that member communities and the Commonwealth should contribute to provide a fair and equitable quality education for resident students.<sup>17</sup> The Foundation Budget is derived by multiplying the number of pupils in specific enrollment categories by cost rates in different functional areas.

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

### **Foundation Enrollment**

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

### **Low Income vs. Economically Disadvantaged**

Starting in FY 2017 free and reduced data is no longer available from the USDA's Community Eligibility Program. The Foundation Budget now uses data on economically disadvantaged students based on a student's participation in one or more state-administered programs (i.e. SNAP, etc). Most districts have fewer economically disadvantaged students than low income students so the foundation budget rates were adjusted to offset the fiscal impact. Districts are now sorted into deciles and Wachusett is placed in Decile 2, which represents the 2<sup>nd</sup> lowest concentration of Economically Disadvantaged students in the state.

FY16 Free & Reduced vs. FY17 Economically Disadvantaged		
<u>Foundation Budget</u>	<u>FY 2016</u>	<u>FY 2017</u>
Allocation	\$3,123,150.08	\$3,025,295.00
Enrollment	959	793
Per-Pupil	\$3,256.67	\$3,815.00

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

<sup>15</sup> [http://www.wrsd.net/0513Agreement\\_Final.pdf](http://www.wrsd.net/0513Agreement_Final.pdf)

<sup>16</sup> <http://www.doe.mass.edu/finance/chapter70/>

<sup>17</sup> [http://www.massbudget.org/report\\_window.php?loc=Facts\\_10\\_22\\_10.html](http://www.massbudget.org/report_window.php?loc=Facts_10_22_10.html)

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**Net School Spending**

The Massachusetts Foundation Budget establishes Required Net School Spending (NSS) for each school district, which is the minimum level of spending which must be allocated for education.<sup>18</sup>

The amount to be provided by Member Town's is the Minimum Local Contribution (MLC) which accounts for approximately 60% of the total. This amount is based on the respective Town's enrollment, and Aggregate Wealth consisting of Income Effort (e.g. citizen's State Tax Returns) and Property Effort (e.g. Equalized Property Valuation) with each given equal weight. Each community's Aggregate Wealth is recalculated each year based on the most recent information reported to the state. Once local effort has been identified Chapter 70 Aid is calculated to fill the difference needed to meet NSS. Chapter 70 equates to the approximately remaining 40% of Net School Spending. There are four (4) key elements of the formula:

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

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

<b>FY 2017 Member Town</b>	<b>(1) Foundation Budget</b>	<b>(2) Target Local Share</b>	<b>(3) Actual Local Share</b>	<b>(4) Required Local Contribution</b>	<b>MLC to Wachusett Regional</b>	<b>MLC to Other(s)<sup>19</sup></b>
Holden	\$30,061,189	59.57%	60.51%	\$18,188,600	\$17,578,031	\$602,600
Paxton	\$6,783,269	63.24%	65.45%	\$4,439,327	\$4,265,858	\$173,469
Princeton	\$4,469,176	82.50%	83.96%	\$3,752,246	\$3,456,367	\$295,879
Rutland	\$15,981,940	56.38%	44.39%	\$7,094,520	\$6,873,038	\$221,482
Sterling	\$11,784,394	73.44%	74.55%	\$8,785,078	\$8,042,616	\$742,462

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

Additional information on this formula is provided by the Massachusetts Budget and Policy Center.<sup>20</sup>

**Minimum Local Contributions**

Based on the Senate Budget approved on 5/17/16 the new (lower) MLC amounts for FY17 <sup>21</sup> are as follows:

<b>Town</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>Difference +/-</b>	<b>% Difference</b>
Holden	\$17,038,520	\$17,312,246	\$17,442,852	\$130,606	0.75%
Paxton	\$4,282,288	\$4,506,979	\$4,194,000	(\$312,979)	-6.94%
Princeton	\$3,650,842	\$3,527,209	\$3,426,348	(\$100,861)	-2.86%
Rutland	\$6,610,818	\$6,790,981	\$6,813,218	\$22,237	0.33%
Sterling	\$8,061,197	\$8,081,045	\$7,982,763	(\$98,282)	-1.22%
<b>Totals</b>	<b>\$39,643,665</b>	<b>\$40,218,460</b>	<b>\$39,859,181</b>	<b>(\$359,279)</b>	<b>-0.89%</b>
Percent of Total	49.6%	48.5%	45.9%		

<sup>18</sup> <http://www.doe.mass.edu/finance/chapter70/>

<sup>19</sup> Holden, Sterling, Princeton = Montachusett Vocational (Monty Tech), Paxton, Rutland = Southern Worcester County (Bay Path)

<sup>20</sup> [http://www.massbudget.org/report\\_window.php?loc=FACTS\\_10\\_22\\_10.html](http://www.massbudget.org/report_window.php?loc=FACTS_10_22_10.html)

<sup>21</sup> [https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=CherrySheet\\_RS\\_FinalBudget&ReportTitle=Cherry+Sheet:+Regional+Schools,+Final](https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=CherrySheet_RS_FinalBudget&ReportTitle=Cherry+Sheet:+Regional+Schools,+Final)

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**Assessments by Student Percentage**

Other District assessments are factored by each Town's respective student enrollment numbers.<sup>22</sup> The Transportation and Operational Assessments are based on total enrollment, and Debt Service is factored on enrollment primarily at the High School. The enrollment numbers used for these calculations are actual SIMS student counts submitted by the District not the factored Foundation Enrollment numbers issued by the state. The following is a summary of the student counts and percentages of total district enrollment:

Overall District Town	FY 2015		FY 2016		FY 2017	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,154	43.70%	3,188	44.18%	3,207	44.34%
Paxton	726	10.06%	730	10.12%	717	9.91%
Princeton	455	6.30%	441	6.11%	447	6.18%
Rutland	1,655	22.93%	1,665	23.07%	1,693	23.41%
Sterling	1,227	17.00%	1,192	16.52%	1,169	16.16%
<b>Total</b>	<b>7,217</b>	<b>100.00%</b>	<b>7,216</b>	<b>100.00%</b>	<b>7,233</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 2015	FY 2016	FY 2017	\$ Difference	% Diff
Transportation Budget	\$5,721,982	\$5,743,240	\$5,962,323	\$219,083	3.81%
(-) Transportation Aid	(\$3,666,586)	(\$2,699,758)	(\$2,413,662)	\$286,096	-10.60%
= Transp. Assessment	\$2,055,396	\$3,043,482	\$3,548,661	\$505,179	16.60%

**Regional School Transportation Aid**

The actual amount of Regional School Transportation Aid that the District receives each year often varies from Cherry Sheet Estimate. The final amount is based on two factors; Eligible Expenses as reported on the prior year End of Year Report (EOYR), and the Percentage (%) that the Commonwealth reimburses.<sup>23</sup> Since the program was established the Commonwealth has not fully funded Regional Transportation Aid at 100% as legislated. Here are examples of the actual reimbursement percentages from recent years:

Year	Total Riders	Eligible Expenses	Final \$\$ Reimbursement	Final % Reimbursement
FY2010	4,588	\$4,009,634	\$2,317,368	57.80%
FY2011	5,446	\$3,690,723	\$2,125,667	57.59%
FY2012	5,316	\$3,687,908	\$2,228,258	60.42%
FY2013	5,418	\$4,656,666	\$2,815,258	60.46%
FY2014 <sup>24</sup>	6,352	\$4,255,802	\$2,832,421	66.55%
FY2015	6,341	\$3,716,829	\$2,655,522	71.45%
FY2016 <sup>25</sup>	6,577	\$3,342,610	\$2,413,662	72.20%

Transportation	FY 2015	FY 2016	FY 2017	Difference +/-	% Difference
Holden	\$967,557	\$1,344,611	\$1,573,421	\$228,810	17.02%
Paxton	\$217,541	\$308,000	\$351,775	\$43,775	14.21%
Princeton	\$140,476	\$185,957	\$219,308	\$33,351	17.93%
Rutland	\$511,237	\$702,131	\$830,621	\$128,490	18.30%
Sterling	\$373,491	\$502,783	\$573,536	\$70,753	14.07%
<b>Total Transportation</b>	<b>\$2,210,302</b>	<b>\$3,043,482</b>	<b>\$3,548,661</b>	<b>\$505,179</b>	<b>16.60%</b>
Percentage of Total	2.8%	3.7%	4.1%		

<sup>22</sup> [http://www.wrsd.net/0513Agreement\\_Final.pdf](http://www.wrsd.net/0513Agreement_Final.pdf)

<sup>23</sup> <http://www.doe.mass.edu/finance/transportation/>

<sup>24</sup> Beginning in 2014 the District corrected how EOYR Schedule 7 reporting had been done previously.

<sup>25</sup> Based on an audit recommendation the amount of eligible expenses reported were reduced.

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**Debt Service Assessment**

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

High School Only Town	FY 2015		FY 2016		FY 2017	
	Count	Percentage	Count	Percentage	Count	Percentage
Holden	897	43.31%	881	42.29%	886	41.46%
Paxton	195	9.42%	207	9.94%	217	10.15%
Princeton	151	7.29%	147	7.06%	149	6.97%
Rutland	490	23.66%	509	24.44%	541	25.32%
Sterling	338	16.32%	339	16.27%	344	16.10%
<b>Total</b>	<b>2,071</b>	<b>100.00%</b>	<b>2,083</b>	<b>100.00%</b>	<b>2,137</b>	<b>100.00%</b>

Debt Service	FY 2015	FY 2016	FY 2017	Difference +/-	% Difference
Holden	\$1,253,293	\$1,089,053	\$1,060,321	(\$28,732)	-2.64%
Paxton	\$235,619	\$255,635	\$258,822	\$3,187	1.25%
Princeton	\$204,931	\$180,527	\$177,139	(\$3,388)	-1.88%
Rutland	\$659,033	\$626,893	\$644,062	\$17,169	2.74%
Sterling	\$430,846	\$418,603	\$410,712	(\$7,891)	-1.89%
<b>Total Debt Service</b>	<b>\$2,783,722</b>	<b>\$2,570,711</b>	<b>\$2,551,056</b>	<b>(\$19,655)</b>	<b>-0.76%</b>
Percentage of Total	3.5%	3.1%	2.9%		

**Operational Assessment**

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

Operational	FY 2015	FY 2016	FY 2017	Difference +/-	% Difference
Holden	\$2,531,676	\$3,146,256	\$4,691,139	\$1,544,883	49.10%
Paxton	\$569,210	\$720,795	\$1,048,847	\$328,052	45.51%
Princeton	\$367,565	\$435,174	\$653,866	\$218,692	50.25%
Rutland	\$1,337,684	\$1,642,835	\$2,476,462	\$833,627	50.74%
Sterling	\$977,264	\$1,176,580	\$1,710,017	\$533,437	45.34%
<b>Totals</b>	<b>\$5,783,400</b>	<b>\$7,121,640</b>	<b>\$10,580,338</b>	<b>\$3,458,698</b>	<b>48.57%</b>
Percent of Total	7.2%	8.6%	12.2%		

**Total Assessments to Towns**

Total Towns (Incl. Debt)	FY 2015	FY 2016	FY 2017	Difference +/-	% Difference
Holden	\$21,791,046	\$22,892,166	\$24,767,733	\$1,875,567	8.19%
Paxton	\$5,304,658	\$5,791,409	\$5,853,444	\$62,035	1.07%
Princeton	\$4,363,814	\$4,328,867	\$4,476,661	\$147,794	3.41%
Rutland	\$9,118,772	\$9,762,840	\$10,764,364	\$1,001,524	10.26%
Sterling	\$9,842,798	\$10,179,011	\$10,677,028	\$498,017	4.89%
<b>Towns (Incl. Debt)</b>	<b>\$50,421,088</b>	<b>\$52,954,293</b>	<b>\$56,539,230</b>	<b>\$3,584,937</b>	<b>6.77%</b>
Percentage of Total	63.1%	63.9%	65.1%		

**Local Revenues**

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



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Medicaid Reimbursements will increase as a result of claims and increased eligible expenses. <sup>26</sup>

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

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

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

Local Revenue	FY 2015	FY 2016	FY 2017	Difference +/-	% Difference
Medicaid	\$200,000	\$650,000	\$950,000	\$300,000	46.15%
Investment Earnings	\$30,000	\$15,000	\$25,000	\$10,000	66.67%
Misc Revenue	\$150,000	\$275,000	\$350,000	\$75,000	27.27%
Excess & Deficiency	\$0	\$850,000	\$150,000	(\$700,000)	-82.35%
Total Local Revenue	<b>\$380,000</b>	<b>\$1,790,000</b>	<b>\$1,475,000</b>	<b>(\$315,000)</b>	<b>-17.60%</b>
Percentage of Total	0.5%	2.2%	1.7%		

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

In a regional school district any unreserved and undesignated fund balance remaining at the end of a fiscal year can be certified as Excess & Deficiency (E&D) similar to "Free Cash". E&D in excess of 5% of the budget must be used to reduce Town assessments for the following fiscal year <sup>27</sup>. The box below on the left contains information on certified E&D amounts for the past 5-years. The box on the lower right contains information from the DOR/DLS "At A Glance" reports regarding "Free Cash". <sup>28</sup> The District operated on short margins last year which is reflected in the decline in E&D fund balance reserves.

Wachusett Regional	
Fiscal Year	E & D
2016	\$578,388 <sup>29</sup>
2015	\$1,266,477
2014	\$1,052,872
2013	\$158,559 <sup>30</sup>
2012	\$1,717,650

Entity	Revenues	Free Cash	Reserves
Holden	\$54,925,098	\$3,934,728	7.2%
Paxton	\$13,131,931	\$114,318	0.9%
Princeton	\$10,079,237	\$848,721	8.4%
Rutland	\$20,696,890	\$430,747	2.1%
Sterling	\$24,414,898	\$807,635	3.3%
Wachusett	\$82,924,246	\$578,388	0.7%

**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 as reported on last year EOYR Schedule 7 and an anticipated reimbursement percentage.

Charter School Aid - This is a partial reimbursement of aid for students residing in the Member Towns that are attending Charter Schools.

School Choice - School Choice funds are received for tuition-in students. Previously these funds were shown as a revenue source in the general fund budget but that practice was discontinued following an audit recommendation. School Choice funds are now used on the expenditure side of the budget as an offset against health insurances expenses (see page 18).

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

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

<sup>28</sup> [https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=At\\_A\\_Glance&ReportTitle=At%20A%20Glance](https://dls.gateway.dor.state.ma.us/DLSReports/DLSReportViewer.aspx?ReportName=At_A_Glance&ReportTitle=At%20A%20Glance)

<sup>29</sup> Amount approved by DOR/DLS on 4/26/16.

<sup>30</sup> The District used available E&D and charge-backs to other funds to offset a fiscal 2012 budget shortfall.

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Based on the Senate Budget approved on 5/17/16 projected state aids are as follows:

State Aid	FY 2015	FY 2016	FY 2017	Diff FY17-FY16	% Diff
Ch. 70 Aid	\$24,731,804	\$25,438,325	\$26,385,616	\$947,291	3.72%
Ch. 71 Transportation	\$3,062,387	\$2,699,758	\$2,413,662	(\$286,096)	-10.60%
Ch. 70 Charter	\$60,301	\$41,870	\$62,157	\$20,287	48.45%
School Choice <sup>31</sup>	\$1,202,800	\$0	\$0	\$0	0.00%
<b>Total State Aid</b>	<b>\$29,057,292</b>	<b>\$28,179,953</b>	<b>\$28,861,435</b>	<b>\$681,482</b>	<b>2.42%</b>
Percentage of Total	36.4%	34.0%	33.2%		

**Total Revenues**

Source of Revenue	FY 2015	FY 2016	FY 2017	Diff FY17-FY16	% Diff
Member Towns	\$50,738,699	\$52,954,293	\$56,539,230	\$3,584,937	6.77%
State Aid	\$29,057,292	\$28,179,953	\$28,861,435	\$681,482	2.42%
Local Revenues	\$380,000	\$1,790,000	\$1,475,000	(\$315,000)	-17.60%
<b>Total Revenue</b>	<b>\$80,175,991</b>	<b>\$82,924,246</b>	<b>\$86,875,665</b>	<b>\$3,951,419</b>	<b>4.77%</b>

**SECTION IV - EXPENDITURES**

**Staffing**

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

Employee Group	Bargaining Unit	2014-15	2015-16	2016-17
Teachers	Wachusett Regional Education Association	512	515	518
Nurses	Wachusett Nurses Association	14	14	14
Custodians	AFSCME Council 93 Local 2885	61	60	60
Clerical	AFSCME Council 93 Local 2885	29	30	30
Aides	Truck Drivers Local 170	196	199	206
Cafeteria Workers	Wachusett Cafeteria Association	58	58	58
Applied Behavioral Analysts	SEIU Local 888 ABA Program Assistants	52	52	46
Unrepresented	None - Full-Time At-Will Employees	53	54	54
School-level Administrators	Wachusett Administrators Association	28	28	28
District-wide Administrators	None - Hired on Individual Contracts	19	21	21
Total Employees		<b>1,022</b>	<b>1,031</b>	<b>1,035</b>

**Budget Appropriations**

The District budget is segregated into nine (9) different appropriations; (1) Salaries & Stipends, (2) Benefits & Insurances, (3) Instructional Support, (4) Operations and Maintenance, (5) Pupil Services, (6) Special Education Tuitions, (7) Other Operating Costs, (8) Transportation, and (9) Debt Service.

**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 adjustments for step increases and cost of living adjustments (COLA) along with projected earnings of hourly workers. This appropriation is grouped into three (3) general areas:

<sup>31</sup> Per audit recommendation School Choice funds are now used as an offset against health insurances expenses (see page 18)



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

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

Support - includes 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. This budget provides the full-year salaries for positions hired mid-way through the prior year: Teachers, Middle School Counselors, the Principal at Chocksett Middle School, and the Deputy Superintendent.

Employee Grouping	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Instruction	\$43,456,487	\$45,506,519	\$47,298,024	\$1,791,505	3.94%
Administration	\$1,814,463	\$1,914,864	\$2,015,174	\$100,310	5.24%
Support	\$6,356,839	\$6,591,579	\$6,864,514	\$272,935	4.14%
<b>Salaries Total</b>	<b>\$51,627,789</b>	<b>\$54,012,962</b>	<b>\$56,177,712</b>	<b>\$2,164,750</b>	<b>4.01%</b>
Percent of Total Budget	64.1%	65.1%	64.7%		

### **Health Insurance Costs**

The cost of health insurance will be a significant budget factor for FY2017. For the July 2016 renewal period the District actively solicited bids across the health insurance marketplace. Because of high plan utilization with a claims loss ratio over 100% it was a challenge to secure reasonably priced quotes under a 20% cost increase. The District's carrier Blue Cross and Blue Shield submitted increase proposals of approximately 14.34%. District Administration is working with the Public Employee Committee (PEC) regarding possible plan design changes that could lower costs. The PEC was formed under Section 19 of MGL Ch 32B when the District joined the Group Insurance Commission (GIC) several years ago. The PEC group includes a member from each Union and a retiree member. In 2016 PEC agreed to increase the employee percentage from 10% to 20% creating a change from 90/10 to 80/20, and this split will go to 78/22 in 2016/2017.

### **Benefits and Insurances**

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

Health Insurance Active Employees - includes District's cost for approximately 1,200 total enrollees in district health and dental plans; 700 active employees and 500 retired employees. This budget is based on plan rates; share percentage; number of enrollees; charge-backs to grants and revolving funds.

Health Insurance Retired Employees - includes the District's share of costs for retired employees. The District is proposing to establish an account to make an annual payment into the OPEB Trust Fund.

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

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

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

BENEFITS & INSURANCES	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Health Insurance Active	\$7,323,540	\$6,937,914	\$8,040,313	\$1,102,399	15.89%
Health Insurance Retired	\$2,008,163	\$2,238,172	\$2,268,110	\$29,938	1.34%
Other Insurances & Benefits	\$1,200,328	\$1,367,528	\$1,435,247	\$67,719	4.95%
Retirement Benefit	\$1,298,737	\$1,359,653	\$1,472,504	\$112,851	8.30%
<b>Benefits &amp; Insurance Total</b>	<b>\$11,830,768</b>	<b>\$11,903,268</b>	<b>\$13,216,175</b>	<b>\$1,312,907</b>	<b>11.03%</b>
Percent of Total Budget	14.7%	14.3%	15.2%		

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The Budget for Benefits & Insurances is “netted” down after factoring charge-backs of employee health benefits to grants and revolving funds. Here is an example of how the budget amount is determined:

<b>Health Insurance Budget</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
“Gross” Health Insurance Budget	\$8,788,145	\$8,182,291	\$9,284,690
School Choice Revolving Fund	(\$1,098,992)	(\$954,377)	(\$954,377)
Cafeteria Revolving Fund	(\$125,613)	(\$50,000)	(\$50,000)
ECC / Kindergarten Finds	(\$150,000)	(\$150,000)	(\$150,000)
Federal Grants	(\$90,000)	(\$90,000)	(\$90,000)
(-) Chargebacks grants/revolving	(\$1,464,605)	(\$1,244,377)	(\$1,244,377)
<b>“Net” Health Insurance Budget</b>	<b>\$7,323,540</b>	<b>\$6,937,914</b>	<b>\$8,040,313</b>

**TOTAL SALARIES AND BENEFITS**

<b>SALARIES AND BENEFITS</b>	<b>Actual FY15</b>	<b>Budget FY16</b>	<b>Request FY17</b>	<b>Diff FY17 - FY16</b>	<b>% Diff</b>
Salaries & Stipends	\$51,627,789	\$54,012,962	\$56,177,712	\$2,164,750	4.01%
Benefits & Insurances	\$11,830,768	\$11,903,268	\$13,216,175	\$1,312,907	11.03%
<b>Total</b>	<b>\$63,458,557</b>	<b>\$65,916,230</b>	<b>\$69,393,887</b>	<b>\$3,477,657</b>	<b>5.28%</b>
Percent of Total Budget	78.8%	79.4%	79.9%		

**INSTRUCTION AND OPERATIONS**

**Instructional Support**

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

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

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

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

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

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

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

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

**GOAL:** This budget request will increase funds going into the classrooms. In this amended budget the District further increases spending on much needed technology (+17.8%) and instructional (+3.8%). Over the past 3-years budgets for curriculum specific materials have increased by \$89,093 or +39.6%.

<b>INSTRUCTIONAL SUPPORT</b>	<b>Actual FY15</b>	<b>Budget FY16</b>	<b>Request FY17</b>	<b>Diff FY17 - FY16</b>	<b>% Diff</b>
Administration	\$225,239	\$225,513	\$225,513	\$0	0.00%
Contracted Services	\$495,255	\$593,031	\$620,177	\$27,146	4.58%
Technology	\$414,371	\$376,610	\$443,958	\$67,348	17.88%
Instructional	\$984,191	\$847,496	\$879,712	\$32,216	3.80%
Professional Development	\$204,401	\$164,536	\$164,536	\$0	0.00%
Network & Telephone	\$122,835	\$125,341	\$125,341	\$0	0.00%
Print Management	\$266,419	\$256,889	\$256,889	\$0	0.00%
<b>Instructional Support Total</b>	<b>\$2,712,710</b>	<b>\$2,589,416</b>	<b>\$2,716,126</b>	<b>\$126,710</b>	<b>4.89%</b>
percent of Total Budget	3.4%	3.1%	3.1%		

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**Operations and Maintenance**

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

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

Grounds - At the elementary and middle schools services to maintain the grounds and plowing and sanding of parking lots are provided by the member towns. For the high school and the District Office those services are contracted out. 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.

Utilities – This area covers utility budgets for heating fuel, electricity, and sewer and water. Budgets for electricity and sewer and water have been increased. The District's costs for heating fuel will be lower at \$1.74/gl. and cost savings will be redirected into maintenance repair budgets.

**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.

OPERATIONS & MAINTENANCE	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Custodial Supplies & Services	\$225,123	\$258,058	\$258,058	\$0	0.00%
Building Maintenance	\$735,873	\$641,447	\$790,847	\$149,400	23.29%
Grounds Maintenance Services	\$440,981	\$386,008	\$386,008	\$0	0.00%
Utility Services	\$2,275,302	\$2,161,969	\$2,087,399	(\$74,570)	-3.45%
<b>Operation &amp; Maintenance Total</b>	<b>\$3,677,279</b>	<b>\$3,447,482</b>	<b>\$3,522,312</b>	<b>\$74,830</b>	<b>2.17%</b>
Percent of Total Budget	4.6%	4.2%	4.1%		

**Pupil Services**

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

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

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

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

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

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

PUPIL SERVICES	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Athletics General Fund	\$107,664	\$109,963	\$13,386	(\$96,577)	-87.83%
Health Office	\$39,041	\$72,842	\$45,122	(\$27,720)	-38.05%
School Committee Charges	\$7,303	\$11,122	\$11,122	\$0	0.00%
Student Activity General Fund	\$0	\$1,237	\$1,237	\$0	0.00%
<b>Pupil Services Total</b>	<b>\$154,007</b>	<b>\$195,164</b>	<b>\$70,867</b>	<b>(\$124,297)</b>	<b>-63.69%</b>
Percent of Total Budget	0.2%	0.2%	0.1%		

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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 is developed by taking the "gross" total of tuition charges then subtracting the amounts that can be applied to grants and revolving funds to reach a "net" budget. An approximate 10% contingency is included in the budget. The following are examples of how the SPED Tuition budget is determined:

<b>Special Education Tuitions</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
"Gross" Special Education Budget	\$5,086,421	\$5,274,766	\$5,452,820
(-) 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)
<b>= "Net" SPED Tuition Budget</b>	<b>\$1,060,336</b>	<b>\$1,343,803</b>	<b>\$1,521,857</b>

Circuit Breaker program is outlined in M.G.L. Ch. 71B. The Commonwealth reimburses school districts up to 75% of student costs above that which are four-times (4X) greater than the per-pupil foundation amount.

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.

<b>SPED TUITION</b>	<b>Actual FY15</b>	<b>Budget FY16</b>	<b>Request FY17</b>	<b>Diff FY17 - FY16</b>	<b>% Diff</b>
Tuition to Public Schools	\$679,849	\$570,075	\$645,609	\$75,534	13.25%
Tuition to Private Schools	\$108,730	\$432,284	\$489,562	\$57,278	13.25%
Tuition to Collaborates	\$271,757	\$341,445	\$386,686	\$45,241	13.25%
<b>SPED Tuition Total</b>	<b>\$1,060,336</b>	<b>\$1,343,803</b>	<b>\$1,521,857</b>	<b>\$178,054</b>	<b>13.25%</b>
Percent of Total Budget	1.3%	1.6%	1.8%		

**TOTAL INSTRUCTION AND OPERATIONS**

<b>INSTRUCTION &amp; OPERATIONS</b>	<b>Actual FY15</b>	<b>Budget FY16</b>	<b>Request FY17</b>	<b>Diff FY17 - FY16</b>	<b>% Diff</b>
Instructional Support	\$2,712,710	\$2,589,416	\$2,716,126	\$126,710	4.89%
Operations Maintenance	\$3,677,279	\$3,447,482	\$3,522,312	\$74,830	2.17%
Pupil Services	\$154,007	\$195,164	\$70,867	(\$124,297)	-63.69%
SPED Tuition	\$1,060,336	\$1,343,803	\$1,521,857	\$178,054	13.25%
<b>Instruction &amp; Operations Total</b>	<b>\$7,604,333</b>	<b>\$7,575,865</b>	<b>\$7,831,162</b>	<b>\$255,297</b>	<b>3.37%</b>
Percent of Total Budget	9.4%	9.1%	9.0%		

**FIXED COSTS**

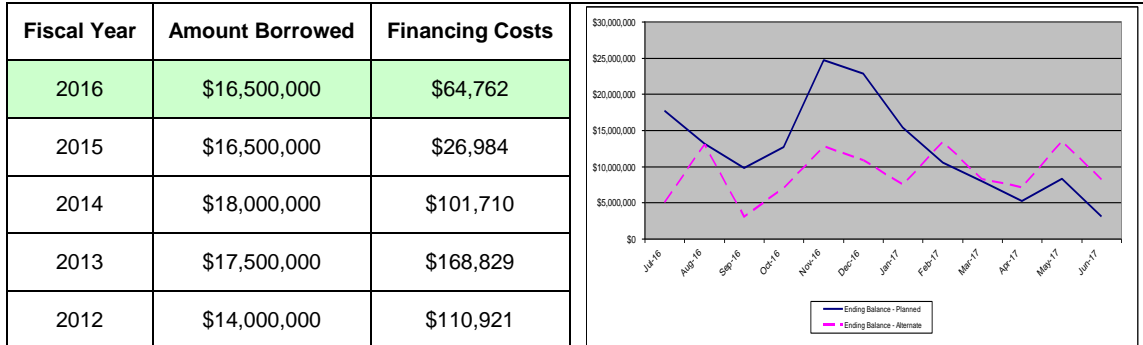
**Other Operating Costs**

This appropriation includes budgets for non-discretionary operating expenses.

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 in July to have sufficient cash to meet its obligations for payroll and accounts payable. The box below on the left lists the amounts of and expenses for RANS the District has taken out over the past few years. The graph in the box below to the right contains a blue line which represents the highs and lows of month-end cash balances using RANS.

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The dashed red line depicts month-end cash balances that will now be more consistent since the Towns have agreed to make assessment payments four times a year. This change enables the District to better manage its cash flow for FY17 which will result in lower if not complete elimination of RAN 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.

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

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

OTHER OPERATION COST	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Financing & Fixed Charge	\$79,463	\$44,803	\$19,869	(\$24,934)	-55.65%
Tuition-Out School Choice	\$537,046	\$590,210	\$637,551	\$47,341	8.02%
Tuition-Out Charter School	\$509,651	\$483,187	\$452,226	(\$30,961)	-6.41%
Tuition-Out Recovery School	\$0	\$0	\$27,591	\$27,591	0.00%
<b>Other Operational Costs</b>	<b>\$1,126,160</b>	<b>\$1,118,200</b>	<b>\$1,137,237</b>	<b>\$19,037</b>	<b>1.70%</b>
Percent of Total Budget	1.4%	1.3%	1.3%		

### Transportation

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

Regular Education Transportation - Busing is provided for students in grades K-5 who reside 1 mile or more from school, and to 6-12 grade students who live 1.5 miles or greater. The District operates 49 buses, running 3-tiers (high school, middle school, elementary school), with 6,132 total riders and covering 2,500 live miles every day. Per the McKinney-Vento Act, the District also transports homeless students.

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

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

TRANSPORTATION	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Transportation - Regular Ed	\$3,113,857	\$3,136,830	\$3,435,390	\$298,560	9.52%
Transportation - Special Ed	\$2,592,041	\$2,606,410	\$2,526,933	(\$79,477)	-3.05%
<b>Transportation Total</b>	<b>\$5,705,898</b>	<b>\$5,743,240</b>	<b>\$5,962,323</b>	<b>\$219,083</b>	<b>3.81%</b>
Percent of Total Budget	7.1%	6.9%	6.9%		

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**Debt Service**

Debt Service covers payment of principal and interest on outstanding balances remaining on construction bonds. Debt service payments are made on two projects; the high school renovation and the Jefferson oil remediation project. The box to the left is a summary of remaining debt service obligations.

Date	Principal	Interest	Total P&I
6/30/2018	\$1,860,000	\$650,894	\$2,510,894
6/30/2019	\$1,895,000	\$578,856	\$2,473,856
6/30/2020	\$1,935,000	\$502,106	\$2,437,106
6/30/2021	\$1,990,000	\$425,731	\$2,415,731
6/30/2022	\$2,040,000	\$346,106	\$2,386,106
6/30/2023	\$2,095,000	\$264,088	\$2,359,089
6/30/2024	\$2,160,000	\$180,009	\$2,340,009
6/30/2025	\$810,000	\$122,494	\$932,494
6/30/2026	\$565,000	\$95,431	\$660,431
6/30/2027	\$565,000	\$69,638	\$634,638
6/30/2028	\$465,000	\$45,588	\$510,588
6/30/2029	\$465,000	\$23,663	\$488,663
6/30/2030	\$160,000	\$8,400	\$168,400
	\$18,845,000	\$4,024,059	\$22,869,059

The box below lists construction bonds authorized by the District; amounts, dates, borrowing rate, and information on the bonds that were 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>32</sup>	10.15.09	3.734%		
\$3,094,275	01.28.11	4.389%		

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

DEBT SERVICE	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Principal Payment	\$1,645,000	\$1,815,000	\$1,840,000	\$25,000	1.38%
Interest Payment	\$965,135	\$755,711	\$711,056	(\$44,655)	-5.91%
<b>Debt Service Total</b>	<b>\$2,610,135</b>	<b>\$2,570,711</b>	<b>\$2,551,056</b>	<b>(\$19,655)</b>	<b>-0.76%</b>
Percent of Total Budget	3.2%	3.1%	2.9%		

TOTAL FIXED COSTS	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Other Operating Costs	\$1,126,160	\$1,118,200	\$1,137,237	\$19,037	1.70%
Transportation	\$5,705,898	\$5,743,240	\$5,962,323	\$219,083	3.81%
Debt Service	\$2,610,135	\$2,570,711	\$2,551,056	(\$19,655)	-0.76%
<b>Fixed Costs Total</b>	<b>\$9,442,193</b>	<b>\$9,432,151</b>	<b>\$9,650,616</b>	<b>\$218,465</b>	<b>2.32%</b>
Percent of Total Budget	11.7%	11.4%	11.11%		

**Total Expenditures**

TOTAL EXPENDITURES	Actual FY15	Budget FY16	Request FY17	Diff FY17 - FY16	% Diff
Salaries & Benefits	\$63,458,557	\$65,916,230	\$69,393,887	\$3,477,657	5.28%
Instruction & Operations	\$7,604,333	\$7,575,865	\$7,831,162	\$255,297	3.37%
Fixed Costs Total	\$9,442,193	\$9,432,151	\$9,650,616	\$218,465	2.32%
<b>Total Expenditures</b>	<b>\$80,505,083</b>	<b>\$82,924,246</b>	<b>\$86,875,665</b>	<b>\$3,951,419</b>	<b>4.77%</b>

**Per-Pupil Expenditures**

Data reported on the EOYR is used to identify Per-Pupil expenditures based on totals spending from general fund, grants, circuit breaker, school choice, athletic funds, school lunch, and local receipts.

In FY 2015 Wachusett Regional was ranked the lowest of all regional districts and 7th lowest of all school districts. WRSD per-pupil expenditures were lowest compared with the District Analysis and Review Tools

<sup>32</sup> Bond was combined for the High School (\$1,134,000) and for the Jefferson Oil Remediation (\$1,000,000).



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(DART) districts<sup>33</sup> and lowest when compared against other Regional Districts with large enrollments. All surrounding border districts spend far more than we do on a per-pupil basis. The next lowest per-pupil spending is Spencer East Brookfield at \$12,731 and the difference of \$1,194 times District enrollment of 7,233 would equate to an increase in the WRSD budget of \$8.6 million.

DART Group		Large Regional Districts		Border Districts	
District	FY15 Per-Pupil	District	FY15 Per-Pupil	District	FY15 Per-Pupil
Needham	\$15,900	Dennis Yarmouth	\$16,524	Nashoba	\$14,264
Sharon	\$15,401	Nashoba	\$14,264	Berlin Boylston	\$14,200
Milton	\$14,116	Acton Boxborough	\$14,016	Quabbin	\$13,957
Natick	\$14,044	Hampden Wilbraham	\$13,830	Worcester	\$13,901
Arlington	\$13,290	North Middlesex	\$13,762	Leominster	\$13,305
Chelmsford	\$13,289	Dighton Rehoboth	\$13,316	Clinton	\$12,930
Winchester	\$12,801	Bridgewater Raynham	\$12,754	Leicester	\$12,762
Franklin	\$12,435	Whitman Hanson	\$11,703	Ashburnham	\$12,755
North Andover	\$12,069	Dudley Charlton	\$11,585	Spencer E.Brookfield	\$12,731
<b>Wachusett</b>	<b>\$11,537</b>	<b>Wachusett</b>	<b>\$11,537</b>	<b>Wachusett</b>	<b>\$11,537</b>

**End of Year (EOYR)**

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

<b>775 WACHUSETT REGIONAL</b>	<b>FY 2015</b>
<u>1000 District Leadership &amp; Administration</u> : system-wide activities which have as their purpose the general direction, execution and control of the affairs of the school district.	1,932,122
<u>2000 Instructional Services</u> : school-level activities involving the teaching of students and developing and utilizing curriculum materials.	47,764,813
<u>3000 Other School Services</u> : parent liaison services, health services, transportation services, food services, athletic services, other student activities, and school security.	877,609
<u>4000 Operations and Maintenance of Plant</u> : housekeeping activities related to the physical plant and maintenance activities for grounds, building and equipment.	37,604
<u>5000 Fixed Charges</u> : retirement and insurance programs, rental of land and building, debt service, and other charges not generally provided for under another function.	616,227
<u>6000 Community Services</u> : services provided by the school district for the community as a whole, or some segment of the community.	6,393,914
<u>7000 Acquisition, Improvement And Replacement Of Fixed Assets</u> : acquisition of land or existing buildings, improvement of grounds, and construction or additions to buildings.	1,981,859
<u>8000 Debt Retirement</u> : retirement of debt and payment of interest and other debt costs. Principal and interest are not part of this function but are reported in fixed charges.	7,938,385
<u>9000 Programs with Other School Districts</u> : tuition-out payments to other districts related to students residing in the sending city or town (i.e. SPED, school choice and charter school).	1,916,706
<b>Total Net School Spending</b>	<b>71,851,899</b>

<sup>33</sup> <http://profiles.doe.mass.edu/analysis/default.aspx?orgcode=00100000&orgtypecode=5&>

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## **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

### **Grants**

Grants received by the District are used to provide targeted services to students. Federal and State requirements mandate that grants "supplement" not "supplant" normal educational programs provided through operating budgets. State grants and Federal grants passed through the state are either "competitive" or "entitlement", and are subject to legislative approval each year. Here is a listing of current grants:

<b>Code</b>	<b>Title/Purpose</b>	<b>Total of Grant</b>
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.	\$90,821
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.	\$22,156
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.	\$1,544,022
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).	\$58,405
298	<b>Early Childhood Special Education Program Improvement</b> - The purpose of this program is to ensure that eligible children with disabilities receive a free and appropriate public education that includes special education and related services.	\$3,500
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.	\$479,625
<b>District Total</b>		<b>\$2,199,375</b>

### **Revolving Funds**

The District is authorized to establish revolving funds which 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.<sup>34</sup> These funds do not "close" at the end of each year as remaining fund balances roll into the following fiscal year.

<u>Name of Fund</u>	<u>Legal Citation</u>	<u>Authorized Amount</u>
Adult Education	M.G.L. Ch. 71 Sect. 71E	\$10,000
Applied Arts	M.G.L. Ch. 71 Sect. 71C	\$75,000
Athletics	M.G.L. Ch. 71 Sect. 47	\$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

<sup>34</sup> <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter44/Section53E1~2>



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

Property Insurance -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 sprinkler systems. Annual inspections are conducted to identify and address potential areas of risk. Working with local authorities all schools immediately report all instances of theft or vandalism.

Casualty Insurance -covers injuries and instills practices to offset risks by conducting annual safety inspections. Related insurances 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. High risk groups include cafeteria and custodial employees.

### **Safety Training Programs**

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

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

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

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

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

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

## **Financial Practices**

### **Business Operations**

All financial transactions are processed through an enterprise-wide financial and payroll system (Munis). The Superintendent approves all new hires and all purchase requisitions. The District Treasurer safeguards and manages all investments, bank accounts, and cash-related transactions. The Director of Business and Finance oversees payroll, accounts payables, purchasing, and financial management.

### **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), and the French River Education Center (collaborative purchasing)

### **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 to bank statements and the general ledger.

### **Annual Fiscal Audit**

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

### **State Audit**

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

### **MASBO Operational Review**

In 2013 the Massachusetts Association of School Business Officials (MASBO) visited the District to 1) Review business office practices in consideration of statutory requirements, 2) Assess effectiveness of the district's financial processes, 3) Review procedures pertaining to student activity accounts, 4) Review the causes of the deficit that had occurred in 2012 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.

### **Annual OPEB Cost and Net OPEB Obligation**

The District has an actuarial report completed every 2-years to identify other postemployment benefit (OPEB) costs. These future expenses are calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45.

### **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 audit team, and review the Management Letter in conjunction with District Administration and the Business/Finance Subcommittee. AAB makes a presentation to the School Committee and summarizes any changes/improvements in procedures, practices, or auditing policies.

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**Attachment A - Revenue Budget**

<u>Min. Local Contrib.</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Holden	\$17,038,520	\$17,312,246	\$17,442,852	\$130,606	0.75%
Paxton	\$4,282,288	\$4,506,979	\$4,194,000	(\$312,979)	-6.94%
Princeton	\$3,650,842	\$3,527,209	\$3,426,348	(\$100,861)	-2.86%
Rutland	\$6,610,818	\$6,790,981	\$6,813,218	\$22,237	0.33%
Sterling	\$8,061,197	\$8,081,045	\$7,982,763	(\$98,282)	-1.22%
<b>Total Local Contrib.</b>	<b>\$39,643,665</b>	<b>\$40,218,460</b>	<b>\$39,859,181</b>	<b>(\$359,279)</b>	<b>-0.89%</b>
<u>Operational</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Holden	\$2,531,676	\$3,146,256	\$4,691,139	\$1,544,883	49.10%
Paxton	\$569,210	\$720,795	\$1,048,847	\$328,052	45.51%
Princeton	\$367,565	\$435,174	\$653,866	\$218,692	50.25%
Rutland	\$1,337,684	\$1,642,835	\$2,476,462	\$833,627	50.74%
Sterling	\$977,264	\$1,176,580	\$1,710,017	\$533,437	45.34%
<b>Total Operational</b>	<b>\$5,783,399</b>	<b>\$7,121,640</b>	<b>\$10,580,338</b>	<b>\$3,458,698</b>	<b>48.57%</b>
<u>Transportation</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Holden	\$967,557	\$1,344,611	\$1,573,421	\$228,810	17.02%
Paxton	\$217,541	\$308,000	\$351,775	\$43,775	14.21%
Princeton	\$140,476	\$185,957	\$219,308	\$33,351	17.93%
Rutland	\$511,237	\$702,131	\$830,621	\$128,490	18.30%
Sterling	\$373,491	\$502,783	\$573,536	\$70,753	14.07%
<b>Total Transportation</b>	<b>\$2,210,302</b>	<b>\$3,043,482</b>	<b>\$3,548,661</b>	<b>\$505,179</b>	<b>16.60%</b>
<u>Debt Service</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Holden	\$1,253,293	\$1,089,053	\$1,060,321	(\$28,732)	-2.64%
Paxton	\$235,619	\$255,635	\$258,822	\$3,187	1.25%
Princeton	\$204,931	\$180,527	\$177,139	(\$3,388)	-1.88%
Rutland	\$659,033	\$626,893	\$644,062	\$17,169	2.74%
Sterling	\$430,846	\$418,603	\$410,712	(\$7,891)	-1.89%
<b>Total Debt Service</b>	<b>\$2,783,722</b>	<b>\$2,570,711</b>	<b>\$2,551,056</b>	<b>(\$19,655)</b>	<b>-0.76%</b>
<u>Total for Towns</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Holden	\$21,791,046	\$22,892,166	\$24,767,733	\$1,875,567	8.19%
Paxton	\$5,304,658	\$5,791,409	\$5,853,444	\$62,035	1.07%
Princeton	\$4,363,814	\$4,328,867	\$4,476,661	\$147,794	3.41%
Rutland	\$9,118,772	\$9,762,840	\$10,764,364	\$1,001,524	10.26%
Sterling	\$9,842,798	\$10,179,011	\$10,677,028	\$498,017	4.89%
<b>Total for Towns</b>	<b>\$50,421,088</b>	<b>\$52,954,293</b>	<b>\$56,539,230</b>	<b>\$3,584,937</b>	<b>6.77%</b>
<u>State Aid</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Ch. 70 Aid	\$24,731,804	\$25,438,325	\$26,385,616	\$947,291	3.72%
Ch. 71 Transportation Aid	\$3,062,387	\$2,699,758	\$2,413,662	(\$286,096)	-10.60%
Ch. 70 Charter Aid	\$60,301	\$41,870	\$62,157	\$20,287	48.45%
School Choice	\$1,202,800	\$0	\$0	\$0	0.00%
<b>Total State Aid</b>	<b>\$29,057,292</b>	<b>\$28,179,953</b>	<b>\$28,861,435</b>	<b>\$681,482</b>	<b>2.42%</b>
<u>Local Revenue</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Diff FY17-FY16</u>	<u>% Diff</u>
Medicaid	\$200,000	\$650,000	\$950,000	\$300,000	46.15%
Interest	\$30,000	\$15,000	\$25,000	\$10,000	66.67%
Misc Revenue	\$150,000	\$275,000	\$350,000	\$75,000	27.27%
Excess & Deficiency	\$646,703	\$850,000	\$150,000	(\$700,000)	-82.35%
<b>Total Local Revenue</b>	<b>\$1,026,703</b>	<b>\$1,790,000</b>	<b>\$1,475,000</b>	<b>(\$315,000)</b>	<b>-17.60%</b>
<b>Total Revenue</b>	<b>\$80,505,083</b>	<b>\$82,924,246</b>	<b>\$86,875,665</b>	<b>\$3,951,419</b>	<b>4.77%</b>

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**Attachment B - Expenditure Budget**

<u>Appropriation Area</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Difference +/-</u>	<u>% Diff</u>
Instruction	\$43,456,487	\$45,506,519	\$47,298,024	\$1,791,505	3.94%
Administration	\$1,814,463	\$1,914,864	\$2,015,174	\$100,310	5.24%
Support	\$6,356,839	\$6,591,579	\$6,864,514	\$272,935	4.14%
<b>Total Salaries &amp; Stipends</b>	<b>\$51,627,789</b>	<b>\$54,012,962</b>	<b>\$56,177,712</b>	<b>\$2,164,750</b>	<b>4.01%</b>
Health Insurance Active	\$7,323,540	\$6,937,914	\$8,040,313	\$1,102,399	15.89%
Health Insurance Retired	\$2,008,163	\$2,238,172	\$2,268,110	\$29,938	1.34%
Other Insurances & Benefits	\$1,200,328	\$1,367,528	\$1,435,247	\$67,719	4.95%
Retirement Benefit	\$1,298,737	\$1,359,653	\$1,472,504	\$112,851	8.30%
<b>Total Benefits &amp; Insurance</b>	<b>\$11,830,768</b>	<b>\$11,903,268</b>	<b>\$13,216,175</b>	<b>\$1,312,907</b>	<b>11.03%</b>
Administration	\$225,239	\$225,513	\$225,513	\$0	0.00%
Contracted Services	\$495,255	\$593,031	\$620,177	\$27,146	4.58%
Technology	\$414,371	\$376,610	\$443,958	\$67,348	17.88%
Instructional	\$984,191	\$847,496	\$879,712	\$32,216	3.80%
Professional Development	\$204,401	\$164,536	\$164,536	\$0	0.00%
Network & Telephone	\$122,835	\$125,341	\$125,341	\$0	0.00%
Print Management	\$266,419	\$256,889	\$256,889	\$0	0.00%
<b>Total Instructional Support</b>	<b>\$2,712,711</b>	<b>\$2,589,416</b>	<b>\$2,716,126</b>	<b>\$126,710</b>	<b>4.89%</b>
Custodial Supplies & Services	\$225,123	\$258,058	\$258,058	\$0	0.00%
Building Maintenance	\$735,873	\$641,447	\$790,847	\$149,400	23.29%
Grounds Maintenance	\$440,981	\$386,008	\$386,008	\$0	0.00%
Utility Services	\$2,275,302	\$2,161,969	\$2,087,399	(\$74,570)	-3.45%
<b>Total Operation Maintenance</b>	<b>\$3,677,279</b>	<b>\$3,447,482</b>	<b>\$3,522,312</b>	<b>\$74,830</b>	<b>2.17%</b>
Athletics General Fund	\$107,664	\$109,963	\$13,386	(\$96,577)	-87.83%
Health Services	\$39,041	\$72,842	\$45,122	(\$27,720)	-38.05%
District wide Charges	\$7,303	\$11,122	\$11,122	\$0	0.00%
Student Activity General Fund	\$0	\$1,237	\$1,237	\$0	0.00%
<b>Total Pupil Services</b>	<b>\$154,007</b>	<b>\$195,164</b>	<b>\$70,867</b>	<b>(\$124,297)</b>	<b>-63.69%</b>
Tuition To Public School	\$679,849	\$570,075	\$645,609	\$75,534	13.25%
Tuition To Private School	\$108,730	\$432,284	\$489,562	\$57,278	13.25%
Tuition To Collaborative	\$271,757	\$341,445	\$386,686	\$45,241	13.25%
<b>Total SPED Tuition</b>	<b>\$1,060,336</b>	<b>\$1,343,803</b>	<b>\$1,521,857</b>	<b>\$178,054</b>	<b>13.25%</b>
Financing & Fixed Charges	\$79,463	\$44,803	\$19,869	(\$24,934)	-55.65%
Tuition-Out School Choice	\$537,046	\$590,210	\$637,551	\$47,341	8.02%
Tuition Out Charter School	\$509,651	\$483,187	\$452,226	(\$30,961)	-6.41%
Tuition-Out Recovery School	\$0	\$0	\$27,591	\$27,591	0.00%
<b>Total Other Oper. Costs</b>	<b>\$1,126,160</b>	<b>\$1,118,200</b>	<b>\$1,137,237</b>	<b>\$19,037</b>	<b>1.70%</b>
Transportation - Regular Ed	\$3,113,857	\$3,136,830	\$3,435,390	\$298,560	9.52%
Transportation - Special Ed	\$2,592,041	\$2,606,410	\$2,526,933	(\$79,477)	-3.05%
<b>Total Transportation</b>	<b>\$5,705,898</b>	<b>\$5,743,240</b>	<b>\$5,962,323</b>	<b>\$219,083</b>	<b>3.81%</b>
Principal Payment	\$1,645,000	\$1,815,000	\$1,840,000	\$25,000	1.38%
Interest Payment	\$965,135	\$755,711	\$711,056	(\$44,655)	-5.91%
<b>Total Debt Service</b>	<b>\$2,610,135</b>	<b>\$2,570,711</b>	<b>\$2,551,056</b>	<b>(\$19,655)</b>	<b>-0.76%</b>
<b>Total Expenditures</b>	<b>\$80,505,083</b>	<b>\$82,924,246</b>	<b>\$86,875,665</b>	<b>\$3,951,419</b>	<b>4.77%</b>

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**Attachment C – Line Item Expenditure Budget**

Row	Object	Description	FY2015 ACT	FY2016 BUD	FY2017 PROP	\$DIFF	%DIFF
2	1	<b>SALARIES &amp; STIPENDS</b>					
3	501071	TEACHER SALARY-REG ED	\$27,310,046	\$29,186,768	\$30,295,866	\$1,109,097	3.80%
4	501072	TEACHER SALARY-SPED	\$6,972,120	\$7,527,442	\$7,813,485	\$286,043	3.80%
5	501078	LIBRARY/MEDIA TEACHER	\$53,005	\$59,909	\$63,264	\$3,355	5.60%
6	501041	EDUC SPEC SALARY-REG ED	\$243,521	\$362,654	\$375,710	\$13,056	3.60%
7	501042	EDUC SPEC SALARY-SPEC ED ABA	\$2,209,136	\$2,108,049	\$2,183,939	\$75,890	3.60%
8	501082	SPED COORDINATOR SALARY	\$609,690	\$579,751	\$600,622	\$20,871	3.60%
9	501128	HEALTH NURSE SALARY	\$814,698	\$861,751	\$894,498	\$32,747	3.80%
10	502061	AIDE SALARY-REG ED	\$271,637	\$305,392	\$325,853	\$20,461	6.70%
11	502062	AIDE SALARY-SPEC ED	\$3,045,494	\$3,325,656	\$3,548,475	\$222,819	6.70%
12	502068	AIDE SALARY-OTHER	\$106,646	\$106,981	\$114,149	\$7,168	6.70%
13	561201	PRO DEV REG ED-REGIONAL BASED	\$590,037	\$3,937	\$3,937	\$0	0.00%
14	562202	PRO DEV SPED-REGIONAL BASED	\$201,019	\$300	\$300	\$0	0.00%
15	563081	SUB LONG-TERM TEACHER	\$113,070	\$142,830	\$142,830	\$0	0.00%
16	563082	LTS SPED-REGIONAL BASED	\$0	\$20,360	\$5,220	(\$15,140)	-74.36%
17	583041	SUB ED SPEC-REG	\$25,210	\$24,497	\$24,497	\$0	0.00%
18	583042	SUB ED SPEC SPED	\$68,940	\$20,716	\$20,716	\$0	0.00%
19	583061	SUB AIDE-REG ED	\$10,720	\$7,510	\$7,510	\$0	0.00%
20	583062	SUB AIDE-SPED	\$49,751	\$55,081	\$55,081	\$0	0.00%
21	583071	SUB TEACHER-REG ED	\$327,940	\$335,856	\$335,856	\$0	0.00%
22	583072	SUB TEACHER-SPED	\$17,421	\$27,724	\$27,724	\$0	0.00%
23	583128	SUB HEALTH NURSE	\$22,773	\$18,100	\$18,100	\$0	0.00%
24	563658	ATHLETIC COACH STIPEND	\$300,595	\$332,830	\$332,830	\$0	0.00%
25	563668	ATHLETIC TRAINER STIPEND	\$36,657	\$25,995	\$25,995	\$0	0.00%
26	563678	ATHLETIC OTHER STIPEND	\$0	\$19,768	\$19,768	\$0	0.00%
27	573638	STU ACTIVITY STIPEND-ADVISOR	\$55,563	\$61,759	\$61,759	\$0	0.00%
28	573648	STU ACTIVITY STIPEND-OTHER	\$800	\$1,857	\$1,857	\$0	0.00%
29	573072	SUB TEACHER-SPED DIST	\$0	\$3,405	\$3,405	\$0	0.00%
30		TOTAL INSTRUCTION	\$43,456,487	\$45,506,519	\$47,298,024		
31		\$ DIFF PRIOR YEAR +/-(-)	\$1,036,763	\$2,050,032	\$1,791,506		
32		% DIFF PRIOR YEAR +/-(-)	2.40%	4.70%	3.94%		
33							
34	501018	DIST ADMIN SALARY	\$546,460	\$597,468	\$671,430	\$73,962	12.38%
35	501028	PRINCIPAL SALARY	\$1,268,003	\$1,317,396	\$1,343,744	\$26,348	2.00%
36		TOTAL ADMINISTRATION	\$1,814,463	\$1,914,864	\$2,015,174		
37		\$ DIFF PRIOR YEAR +/-(-)	(\$68,346)	\$100,401	\$100,310		
38		% DIFF PRIOR YEAR +/-(-)	-3.60%	5.50%	5.24%		
39							
40	501031	SPEC SALARY-MAINT	\$237,291	\$298,033	\$303,994	\$5,961	2.00%
41	501038	SPEC SALARY -DIST	\$415,321	\$423,917	\$432,396	\$8,478	2.00%
42	501058	TECHNOLOGY SALARY	\$442,032	\$462,421	\$471,670	\$9,248	2.00%
43	563908	STIPEND SCH COM MTG A/V	\$10,456	\$10,674	\$10,674	\$0	0.00%
44	501088	ASST PRINCIPAL SALARY	\$1,550,661	\$1,538,812	\$1,649,607	\$110,794	7.20%
45	502098	CUSTODIAN/MAINT SALARY	\$2,423,524	\$2,496,427	\$2,581,715	\$85,288	3.42%
46	502101	CLERICAL SALARY-GUID	\$82,524	\$92,418	\$98,610	\$6,192	6.70%
47	502108	CLERICAL SALARY-SCHOOL	\$1,002,260	\$1,068,133	\$1,115,105	\$46,973	4.40%
48	502618	STUDENT TECH SUPPORT	\$2,184	\$6,202	\$6,202	\$0	0.00%
49	503078	CAFETERIA MONITOR	\$37,604	\$38,369	\$38,369	\$0	0.00%
50	562808	SECRETARIAL OVERTIME-DIST	\$1,816	\$3,371	\$3,371	\$0	0.00%
51	572808	SECRETARIAL OVERTIME-SCHOOL	\$2,497	\$5,000	\$5,000	\$0	0.00%

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52	573528	CUSTODIAL OVERTIME	\$20,568	\$30,261	\$30,261	\$0	0.00%
53	573538	CUSTODIAL-BLDG CHECK	\$13,646	\$10,576	\$10,576	\$0	0.00%
54	573548	CUSTODIAL SUMMER	\$42,819	\$52,197	\$52,197	\$0	0.00%
55	583098	SUB CUSTODIAN	\$65,057	\$45,951	\$45,951	\$0	0.00%
56	583108	SUBSTITUTE CLERICAL	\$6,580	\$8,818	\$8,818	\$0	0.00%
57		TOTAL SUPPORT	\$6,356,839	\$6,591,579	\$6,864,514		
58		\$ DIFF PRIOR YEAR +/-(-)	\$284,726	\$234,740	\$272,935		
59		% DIFF PRIOR YEAR +/-(-)	4.70%	3.70%	4.14%		
60							
61	TOTAL	SALARIES & STIPENDS	\$51,627,789	\$54,012,962	\$56,177,713	\$2,164,751	4.01%
62		\$ DIFF PRIOR YEAR +/-(-)	\$1,253,142	\$2,385,173	\$2,164,750		
63		% DIFF PRIOR YEAR +/-(-)	2.50%	4.60%	4.01%		
64							
65	2	<b>BENEFITS &amp; INSURANCE</b>					
66	568008	HEALTH INSURANCE ACTIVE EMPLOYEE	\$7,323,540	\$6,937,914	\$8,012,813	\$1,074,899	15.49%
67	568198	HEALTH INSURANCE BUY-OUT	\$0	\$0	\$27,500	\$27,500	100.00%
68		TOTAL HEALTH INSURANCE ACTIVE	\$7,323,540	\$6,937,914	\$8,040,313		
69		\$ DIFF PRIOR YEAR +/-(-)	\$751,960	(\$385,626)	\$1,102,399		
70		% DIFF PRIOR YEAR +/-(-)	11.40%	-5.30%	15.89%		
71							
72	568018	HEALTH INSUR RETIRED EMPLOYEE	\$1,792,398	\$1,851,209	\$1,871,147	\$19,938	1.08%
73	568018	ANNUAL PAYMENT OPEB TRUST	\$0	\$0	\$10,000	\$10,000	100.00%
74	568038	SICK LEAVE BUYBACK-	\$98,379	\$173,439	\$173,439	\$0	0.00%
75	568658	HEALTH INS-TOWN RETIRE-	\$117,386	\$213,524	\$213,524	\$0	0.00%
76		TOTAL HEALTH INSURANCE RETIRED	\$2,008,163	\$2,238,172	\$2,268,110		
77		\$ DIFF PRIOR YEAR +/-(-)	\$72,263	\$230,010	\$29,938		
78		% DIFF PRIOR YEAR +/-(-)	3.70%	11.50%	1.34%		
79							
80	568108	LIFE INSURANCE	\$15,428	\$16,383	\$16,383	\$0	0.00%
81	568128	UNEMPLOYMENT	\$13,714	\$91,349	\$91,349	\$0	0.00%
82	568158	WORKER'S COMP	\$265,324	\$278,914	\$278,914	\$0	0.00%
83	568028	CONTRACT BENEFITS	\$24,632	\$39,370	\$39,370	\$0	0.00%
84	568038	LONG-TERM DISABILIY	\$50,829	\$66,508	\$0	\$0	0.00%
85	568058	MEDICARE PLANS	\$683,123	\$748,525	\$804,665	\$56,139	7.50%
86	568508	GEN LIABILITY INSURANCE	\$198,108	\$192,986	\$204,565	\$11,579	6.00%
87		TOTAL OTHER INSURANCES & BENEFITS	\$1,200,328	\$1,367,528	\$1,435,247		
88		\$ DIFF PRIOR YEAR +/-(-)	(\$77,501)	\$167,200	\$67,719		
89		% DIFF PRIOR YEAR +/-(-)	-6.10%	13.90%	4.95%		
90							
91	568608	RETIREMENT WORC REGIONAL	\$1,298,737	\$1,359,653	\$1,472,504	\$112,851	8.30%
92		TOTAL RETIREMENT BENEFIT	\$1,298,737	\$1,359,653	\$1,472,504		
93		\$ DIFF PRIOR YEAR +/-(-)	(\$29,639)	\$60,916	\$112,851		
94		% DIFF PRIOR YEAR +/-(-)	-2.20%	4.70%	8.30%		
95							
96	TOTAL	BENEFITS & INSURANCE	\$11,830,768	\$11,903,268	\$13,216,174	\$1,312,907	11.03%
97		\$ DIFF PRIOR YEAR +/-(-)	\$717,083	\$72,500	\$1,312,906		
98		% DIFF PRIOR YEAR +/-(-)	6.00%	1.00%	11.03%		
99							
100	3	<b>INST SUP-EQUIP &amp; TECH</b>					
101	564008	SUP & EXP UNDIST-REGIONAL BASE	\$96,813	\$60,708	\$99,538	\$0	0.00%
102	564108	STAFF RECRUIT-REGIONAL BASED	\$8,100	\$8,505	\$8,505	\$0	0.00%
103	564508	EQUIP & FURN UND-REGIONAL BASED	\$699	\$936	\$936	\$0	0.00%
104	564568	TECH SUP/EXP UND-REGIONAL BASE	\$660	\$775	\$775	\$0	0.00%

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105	565908	CONTRACTED SERVICES-NONDISCRET	\$99,411	\$98,179	\$98,179	\$0	0.00%
106	566201	MEMBERSHIP/DUES	\$17,499	\$16,906	\$16,906	\$0	0.00%
107	566301	CONFERENCE/REGISTER	\$2,056	\$675	\$675	\$0	0.00%
108		TOTAL ADMINISTRATION	\$225,239	\$225,513	\$225,513		
109		\$ DIFF PRIOR YEAR +/-(-)	\$87,562	\$275	\$0		
110		% DIFF PRIOR YEAR +/-(-)	63.60%	0.10%	0.00%		
111							
112	565918	LEGAL CONT SVCS	\$31,027	\$30,857	\$30,857	\$0	0.00%
113	566918	LEGAL SETTLEMENTS	\$66,444	\$19,237	\$19,237	\$0	0.00%
114	585902	CONTRACTED SERVICES-SPED	\$397,784	\$542,937	\$570,084	\$27,147	5.00%
115		TOTAL CONTRACTED SERVICES	\$495,255	\$593,031	\$620,177		
116		\$ DIFF PRIOR YEAR +/-(-)	\$206,210	\$97,775	\$27,146		
117		% DIFF PRIOR YEAR +/-(-)	71.30%	19.70%	4.58%		
118							
119	564518	TECH DISTRICTWIDE SOFTWARE	\$175,838	\$250,583	\$250,583	\$0	0.00%
120	564528	TECH DISTRICTWIDE HARDWARE	\$199,255	\$88,654	\$156,001	\$67,347	75.97%
121	564908	TECH CONTRACT SERVICES	\$1,902	\$1,069	\$1,069	\$0	0.00%
122	584518	TECH SCHOOL BASED SOFTWARE	\$1,147	\$1,305	\$1,305	\$0	0.00%
123	584521	TECH SCHOOL BASED HARDWARE	\$36,230	\$35,000	\$35,000	\$0	0.00%
124		TOTAL TECHNOLOGY	\$414,371	\$376,610	\$443,958		
125		\$ DIFF PRIOR YEAR +/-(-)	\$97,839	(\$37,761)	\$67,348		
126		% DIFF PRIOR YEAR +/-(-)	30.90%	-9.10%	17.88%		
127							
128	564001	SUP & EXP REG CURRICULUM	\$26,933	\$31,179	\$31,179	\$0	0.00%
129	564861	TEST MATL REG ED	\$1,902	\$1,069	\$1,069	\$0	0.00%
130	566001	CURRICULUM TRAVEL	\$1,548	\$1,014	\$1,014	\$0	0.00%
131	566008	TRAVEL-CUR CTR	\$32,128	\$28,947	\$28,947	\$0	0.00%
132	566101	TESTING & ASSESSMENT	\$4,470	\$3,694	\$3,694	\$0	0.00%
133	574001	INST REG SUPPLIES & EXPENSES	\$224,906	\$281,785	\$313,999	\$32,214	11.43%
134	574002	INST SPED SUPPLIES & EXPENSES	\$23,740	\$40,029	\$40,029	\$0	0.00%
135	574004	INST VOC SUPPLIES & EXPENSES	\$2,048	\$4,091	\$4,091	\$0	0.00%
136	574008	PRIN SUPPLIES & EXPENSES	\$28,066	\$52,559	\$52,559	\$0	0.00%
137	574058	PRIN ACT/GRADUATION	\$16,366	\$31,478	\$31,478	\$0	0.00%
138	574558	PRIN EQUIPMENT REPAIR	\$549	\$1,232	\$1,232	\$0	0.00%
139	574551	INST EQUIPMENT REPAIR	\$3,303	\$12,225	\$12,225	\$0	0.00%
140	574561	INST TECH SUPPLIES & EXPENSE	\$622	\$13,799	\$13,799	\$0	0.00%
141	575901	INST REG ED CONTR SERVICES	\$21,571	\$11,130	\$11,130	\$0	0.00%
142	576001	INSTRUCT REG TRAVEL	\$3,291	\$0	\$0	\$0	0.00%
143	576002	PRIN SPED TRAVEL	\$15,145	\$11,499	\$11,499	\$0	0.00%
144	576008	PRIN REG ED TRAVEL	\$607	\$2,925	\$2,925	\$0	0.00%
145	584001	LIBRARY & EXP-REG ED	\$13,912	\$18,105	\$18,105	\$0	0.00%
146	584002	GUIDANCE SUPPLIES & EXP	\$9,947	\$13,411	\$0	\$0	0.00%
147	584501	FURN & EQUIP-REG ED	\$15,749	\$35,750	\$35,750	\$0	0.00%
148	584502	FURN & EQUIP-SPED	\$0	\$390	\$390	\$0	0.00%
149	584508	FURN & EQUIP-PRIN	\$16,980	\$13,170	\$13,170	\$0	0.00%
150	584862	TESTING MATERIAL-SPED	\$3,672	\$3,673	\$3,673	\$0	0.00%
151	584801	TEXTBOOKS-REG ED	\$505,510	\$232,704	\$232,704	\$0	0.00%
152	584802	TEXTBOOKS-SPED	\$3,020	\$841	\$841	\$0	0.00%
153	584804	TEXTBOOKS-VOC	\$449	\$475	\$475	\$0	0.00%
154	584851	LIBRARY-PERIOD & PUBLIC	\$1,946	\$1,568	\$1,568	\$0	0.00%
155	584871	LIBRARY-EDUC MATERIALS	\$15,761	\$12,167	\$12,167	\$0	0.00%
156		TOTAL INSTRUCTIONAL	\$984,191	\$847,496	\$879,712		
157		\$ DIFF PRIOR YEAR +/-(-)	\$545,251	(\$136,695)	\$32,216		



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158		% DIFF PRIOR YEAR +/-(-)	124.20%	-13.90%	3.80%		
159							
160	564001	PRO DEV SUP & EXP	\$26,933	\$31,179	\$31,179	\$0	0.00%
161	566001	PROF DEVELOPMENT-TRAVEL	\$1,548	\$1,014	\$1,014	\$0	0.00%
162	576201	MEMBERSHIP/DUES	\$17,419	\$14,719	\$14,719	\$0	0.00%
163	576301	CONFERENCE/REGISTER	\$158,501	\$117,624	\$117,624	\$0	0.00%
164		TOTAL PROFESSIONAL DEVELOPMENT	\$204,401	\$164,536	\$164,536		
165		\$ DIFF PRIOR YEAR +/-(-)	\$61,115	(\$39,865)	\$0		
166		% DIFF PRIOR YEAR +/-(-)	42.70%	-19.50%	0.00%		
167							
168	564158	TELEPHONE CHARGES	\$6,286	\$6,239	\$6,239	\$0	0.00%
169	564168	NETWORK CHARGES	\$94,030	\$98,786	\$98,786	\$0	0.00%
170	574158	TELEPHONE	\$22,518	\$20,316	\$20,316	\$0	0.00%
171		TOTAL NETWORK & TELEPHONE	\$122,835	\$125,341	\$125,341	\$0	0.00%
172		\$ DIFF PRIOR YEAR +/-(-)	\$1,075	\$2,506	\$0	\$0	0.00%
173		% DIFF PRIOR YEAR +/-(-)	0.90%	2.00%	0.00%	0.00%	0.00%
174							
175	564538	COPIER LEASES	\$146,450	\$163,787	\$163,787	\$0	0.00%
176	574538	COPIER SUPPLIES	\$119,969	\$93,102	\$93,102	\$0	0.00%
177		TOTAL PRINT MANAGEMENT	\$266,419	\$256,889	\$256,889		
178		\$ DIFF PRIOR YEAR +/-(-)	\$45,525	(\$9,530)	\$0		
179		% DIFF PRIOR YEAR +/-(-)	20.60%	-3.60%	0.00%		
180							
181	TOTAL	INSTRUCTIONAL SUPPORT	\$2,712,711	\$2,589,416	\$2,716,126	\$126,710	4.89%
182		\$ DIFF PRIOR YEAR +/-(-)	\$1,044,576	(\$123,295)	\$126,710		
183		% DIFF PRIOR YEAR +/-(-)	62.60%	-4.50%	4.89%		
184							
185	4	<b>OPERATIONS &amp; MAINTENANCE</b>					
186	565907	CUSTODIAL SERVICES	\$19,841	\$47,744	\$47,744	\$0	0.00%
187	575008	CUSTODIAL SUPPLY & MATERIAL	\$190,657	\$210,205	\$210,205	\$0	0.00%
188	575558	CUSTODIAL EQUIPMENT REPAIR	\$11,776	\$18,203	\$0	\$0	0.00%
189	585508	CUSTODIAL EQUIPMENT	\$42,295	\$20,722	\$0	\$0	0.00%
190		TOTAL CUSTODIAL	\$225,123	\$258,058	\$258,058	\$0	0.00%
191		\$ DIFF PRIOR YEAR +/-(-)	(\$2,639)	\$32,935	\$0	\$0	0.00%
192		% DIFF PRIOR YEAR +/-(-)	-1.20%	14.60%	0.00%	0.00%	0.00%
193							
194	565428	MAINTENANCE EQUIPMENT LEASE	\$600	\$600	\$0	(\$600)	-100.00%
195	575558	MAINTENANCE EQUIPMENT REPAIRS	\$44,058	\$35,105	\$35,105	\$0	0.00%
196	575578	MAINTENANCE VEHICLE REPAIR	\$3,635	\$2,733	\$2,733	\$0	0.00%
197	585208	MAINTENANCE CONTRACTS	\$500,587	\$603,009	\$603,009	\$0	0.00%
198	585318	MAINTENANCE GENERAL REPAIRS	\$182,431	\$0	\$150,000	\$150,000	100.00%
199	585408	MAINTENANCE MAJOR PROJECTS	\$4,562	\$0	\$0	\$0	0.00%
200		TOTAL BUILDING MAINTENANCE	\$735,873	\$641,447	\$790,847		
201		\$ DIFF PRIOR YEAR +/-(-)	\$211,686	(\$94,426)	\$149,400		
202		% DIFF PRIOR YEAR +/-(-)	40.40%	-12.80%	23.29%		
203							
204	565808	GROUNDS MAINTENANCE CONTRACTS	\$374,505	\$333,944	\$333,944	\$0	0.00%
205	565908	GROUNDS CONTRACTED SERVICES	\$24,425	\$33,087	\$0	\$0	0.00%
206	575528	GROUNDS SUPPLY & MATERIAL	\$22,252	\$21,580	\$21,580	\$0	0.00%
207	585508	GROUNDS EQUIPMENT	\$44,224	\$30,484	\$30,484	\$0	0.00%
208		TOTAL GROUNDS MAINTENANCE	\$440,981	\$386,008	\$386,008		
209		\$ DIFF PRIOR YEAR +/-(-)	\$97,763	(\$54,973)	\$0		
210		% DIFF PRIOR YEAR +/-(-)	28.50%	-12.50%	0.00%		



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211							
212	565108	HEATING OIL	\$880,339	\$748,878	\$636,546	(\$112,332)	-15.00%
213	565118	HEATING GAS	\$211,347	\$335,318	\$338,671	\$3,353	1.00%
214	565128	ELECTRICITY	\$960,701	\$839,743	\$856,538	\$16,795	2.00%
215	565138	WATER/SEWER	\$187,358	\$191,484	\$208,716	\$17,232	9.00%
216	565148	GENERATOR FUEL	\$764	\$883	\$1,265	\$382	43.25%
217	585158	TRASH REMOVAL RECYCLING	\$34,793	\$45,662	\$45,662	\$0	0.00%
218		TOTAL UTILITY SERVICES	\$2,275,302	\$2,161,969	\$2,087,399		
219		\$ DIFF PRIOR YEAR +/-(-)	(\$103,924)	(\$113,332)	(\$74,570)		
220		% DIFF PRIOR YEAR +/-(-)	-4.40%	-5.00%	-3.45%		
221							
222	TOTAL	OPERATIONS & MAINTENANCE	\$3,677,279	\$3,447,482	\$3,522,312	\$74,830	2.17%
223		\$ DIFF PRIOR YEAR +/-(-)	\$202,885	(\$229,798)	\$74,830		
224		% DIFF PRIOR YEAR +/-(-)	5.80%	-6.20%	2.17%		
225							
226	5	<b>PUPIL SERVICES</b>					
227	584008	ATH SUPPLIES & EXPENSES	\$19,983	\$23,894	\$4,779	(\$19,115)	-80.00%
228	584558	ATH-EQUIP REPAIR-WRH	\$9,295	\$14,585	\$1,459	(\$13,127)	-90.00%
229	585908	ATH CONTRACTED SERVICES	\$41,313	\$58,342	\$5,834	(\$52,508)	-90.00%
230	589268	ATH-RENTALS-WRH	\$37,073	\$1,481	\$148	(\$1,333)	-90.00%
231	589608	ATH TRANSPORTATION	\$0	\$11,660	\$1,166	(\$10,494)	-90.00%
232		TOTAL ATHLETICS GENERAL FUND	\$107,664	\$109,963	\$13,386		
233		\$ DIFF PRIOR YEAR +/-(-)	\$25,127	\$2,299	(\$96,577)		
234		% DIFF PRIOR YEAR +/-(-)	30.40%	2.10%	-87.83%		
235							
236	574009	HEALTH SUPPLIES & EXPENSES	\$21,512	\$58,440	\$30,720	(\$27,720)	-47.43%
237	584508	HEALTH FURNITURE & EQUIPMENT	\$16,980	\$13,170	\$13,170	\$0	0.00%
238	585908	HEALTH CONTRACTED SERVICES	\$22,868	\$20,259	\$0	\$0	0.00%
239		TOTAL HEALTH OFFICE	\$39,041	\$72,842	\$45,122		
240		\$ DIFF PRIOR YEAR +/-(-)	\$6,138	\$33,801	(\$27,720)		
241		% DIFF PRIOR YEAR +/-(-)	18.70%	86.60%	-38.05%		
242							
243	565909	DISTRICT CONTRACTED SERVICES	\$300	\$2,510	\$2,510	\$0	0.00%
244	568208	STUDENT INSURANCE	\$7,003	\$8,612	\$8,612	\$0	0.00%
245		TOTAL DISTRICTWIDE CHARGES	\$7,303	\$11,122	\$11,122	\$0	0.00%
246		\$ DIFF PRIOR YEAR +/-(-)	(\$30,806)	\$3,819	\$0		
247		% DIFF PRIOR YEAR +/-(-)	-80.80%	52.30%	0.00%		
248							
249	574008	STUD ACT SUPPLIES & EXPENSES	\$4,226	\$6,900	\$0	\$0	0.00%
250	579608	STUD ACT TRANSPORTATION	\$0	\$0	\$0	\$0	100.00%
251		TOTAL STUDENT ACTIVITY GEN. FUND	\$0	\$1,237	\$1,237	\$0	0.00%
252		\$ DIFF PRIOR YEAR +/-(-)	(\$1,099)	\$1,237	\$0		
253		% DIFF PRIOR YEAR +/-(-)	-100.00%	100.00%	0.00%		
254							
255	TOTAL	PUPIL SERVICES	\$154,007	\$195,164	\$70,867	(\$124,297)	-63.69%
256		\$ DIFF PRIOR YEAR +/-(-)	(\$641)	\$41,157	(\$124,297)		
257		% DIFF PRIOR YEAR +/-(-)	-0.40%	26.70%	-63.69%		
258							
259	6	<b>SPECIAL ED TUITIONS</b>					
260	569702	TUITION-PUBLIC-SPED 502.4	\$630,465	\$525,674	\$595,326	\$69,652	13.25%
261	569712	SUMMER TUITION-PUBLIC	\$49,384	\$44,400	\$50,283	\$5,883	13.25%
262		TOTAL TUITION PUBLIC	\$679,849	\$570,075	\$645,609		
263		\$ DIFF PRIOR YEAR +/-(-)	\$112,670	(\$109,775)	\$75,534		

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264		% DIFF PRIOR YEAR +/-(-)	19.90%	-16.10%	13.25%		
265							
266	569722	TUITION-PRIVATE-SPED 502.5	\$93,888	\$414,060	\$468,923	\$54,863	13.25%
267	569732	SUMMER TUITION-PRIVATE 502.5	\$14,843	\$18,224	\$20,638	\$2,415	13.25%
268		TOTAL TUITION PRIVATE	\$108,730	\$432,284	\$489,562		
269		\$ DIFF PRIOR YEAR +/-(-)	(\$719,106)	\$323,554	\$57,278		
270		% DIFF PRIOR YEAR +/-(-)	-86.90%	297.60%	13.25%		
271							
272	569772	TUITION-COLLAB-SPED 502.4	\$271,757	\$341,445	\$386,686	\$45,241	13.25%
273		TOTAL TUITION COLLABORATIVE	\$271,757	\$341,445	\$386,686		
274		\$ DIFF PRIOR YEAR +/-(-)	\$97,560	\$69,688	\$45,241		
275		% DIFF PRIOR YEAR +/-(-)	56.00%	25.60%	13.25%		
276							
277	TOTAL	SPECIAL ED TUITIONS	\$1,060,336	\$1,343,803	\$1,521,857	\$178,054	13.25%
278		\$ DIFF PRIOR YEAR +/-(-)	(\$508,876)	\$283,467	\$178,054		
279		% DIFF PRIOR YEAR +/-(-)	-32.40%	26.70%	13.30%		
280							
281	7	<b>OTHER OPERATING COSTS</b>					
282	567268	BUILDING RENTALS	\$5	\$5	\$5	\$0	0.00%
283	567828	RAN NOTE INTEREST-	\$79,458	\$44,798	\$19,864	(\$24,934)	-55.66%
284	569751	TUITION-SCHOOL CHOICE	\$537,046	\$590,210	\$637,551	\$47,341	8.02%
285	569761	TUITION-CHARTER SCHOOL	\$509,651	\$483,187	\$452,226	(\$30,961)	-6.41%
286	569761	TUITION-RECOVERY SCHOOL	\$0	\$0	\$27,591	\$27,591	100.00%
287		TOTAL OTHER OPERATING COSTS	\$1,126,160	\$1,118,200	\$1,137,237	\$19,037	1.70%
288		\$ DIFF PRIOR YEAR +/-(-)	(\$47,514)	(\$7,960)	\$19,037		
289		% DIFF PRIOR YEAR +/-(-)	-4.00%	-0.70%	1.70%		
290							
291	8	<b>TRANSPORTATION</b>					
292	569601	TRANSPORTATION-REG ED-	\$3,113,857	\$3,136,830	\$3,435,390	\$298,560	9.52%
293	569632	TRANSPORT SPED VANS IN-DISTRICT	\$1,851,602	\$1,451,653	\$1,359,338	\$13,226	0.91%
294	569642	TRANSPORT SPED VANS OUT-OF-DIST	\$740,440	\$1,154,757	\$1,167,595	\$12,838	1.11%
295		TOTAL TRANSPORTATION	\$5,705,898	\$5,743,240	\$5,962,323	\$219,083	3.81%
296		\$ DIFF PRIOR YEAR +/-(-)	\$485,905	\$37,342	\$219,083		
297		% DIFF PRIOR YEAR +/-(-)	9.30%	0.70%	3.81%		
298							
299	9	<b>DEBT SERVICE</b>					
300	567826	DEBT PRINCIPAL PAYMENT	\$1,645,000	\$1,815,000	\$1,840,000	\$25,000	1.38%
301	567827	DEBT INTEREST PAYMENT	\$965,135	\$755,711	\$711,056	(\$44,654)	-5.91%
302		TOTAL DEBT SERVICE	\$2,610,135	\$2,570,711	\$2,551,056	(\$19,655)	-0.76%
303		\$ DIFF PRIOR YEAR +/-(-)	(\$168,819)	(\$39,424)	(\$19,655)		
304		% DIFF PRIOR YEAR +/-(-)	-6.10%	-1.50%	-0.76%		
305							
306		<b>TOTAL EXPENDITUES</b>	<b>\$80,505,083</b>	<b>\$82,924,246</b>	<b>\$86,875,665</b>	<b>\$3,951,419</b>	<b>4.77%</b>
307		<b>\$ DIFF PRIOR YEAR +/-(-)</b>	<b>\$2,977,741</b>	<b>\$2,419,162</b>	<b>\$3,951,419</b>		
308		<b>% DIFF PRIOR YEAR +/-(-)</b>	<b>3.80%</b>	<b>3.00%</b>	<b>4.77%</b>		

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### Attachment D – Technology Budget Plan

FY 2015 Purchases	
<u>Item</u>	<u>Cost</u>
Final Lease Payments	\$72,505
200 Desktop PC's	\$26,900
150 LCD Monitors	\$10,000
<b>Total</b>	<b>\$109,405</b>

FY 2016 Purchases	
<u>Item</u>	<u>Cost</u>
400 Desktop PC's	\$44,400
400 MS Office Licenses	\$19,348
400 Cloud Ready Licenses	\$26,000
200 LCD Monitors	\$13,000
30 MacBooks	\$29,970
4 Servers	\$12,380
<b>Total</b>	<b>\$145,098</b>

Planned FY 2017 Purchases	
<u>Item</u>	<u>Cost</u>
400 Desktop PC's	\$48,000
400 MS Office Licenses	\$19,348
100 Cloud Ready Licenses	\$6,500
100 LCD Monitors	\$6,500
36 MacBooks	\$35,964
20 iMacs	\$20,980
4 Servers	\$12,380
<b>Total</b>	<b>\$149,672</b>

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**Attachment E – Textbook Budget Plan**

**PHASE I OF TEXTBOOK BUDGET (PURCHASED IN FY 2015)**

Department	Course	Textbook Title	Quantity	Price Each	Extended Cost
Science	Physics - H, CPA, CP	Prentice Hall Conceptual Physics 2015 Hewitt	415	\$199.00	\$82,660.92
Social Studies	World History II CPA and Honors	Modern World History Patterns of Interaction	663	\$75.00	\$49,725.00
Science	CPA Chemistry	Freeman Co Living By Chemistry	194	\$123.75	\$23,984.14

**Total for Year                    \$156,370.06**

**PHASE II OF TEXTBOOK BUDGET**

Department	Course	Textbook Title	Quantity	Price Each	Extended Cost	Year Replaced	Age Yrs
Math	Algebra 2 H / CPA	Algebra 2 Holt McDougal	500	\$90.50	\$45,250.00	2001	16
Math	Geometry	Geometry Big Ideas Math	400	\$102.45	\$40,980.00	2003	14
WPP	Accounting	Red Carpet Events Manual Simulation*	40	\$28.25	\$1,130.00	New	- -
WPP	Accounting	Authentic Threads Manual Simulation*	40	\$27.75	\$1,110.00	New	- -
WPP	Automotive	Auto Upkeep Textbook/Workbook Set	32	\$58.00	\$1,856.00	New	- -
WPP	Criminal Justice	Street Law: A Course in Practical Law	27	\$78.00	\$2,106.00	New	- -
WPP	Graphic Arts	Adobe InDesign CS6 Classroom Book	21	\$59.39	\$1,247.19	2006	11
WPP	Graphic Arts	Adobe Photoshop CS6 Classroom Book	21	\$59.39	\$1,247.19	2006	11
WPP	Graphic Arts	Adobe Illustrator CS6 Classroom Book	21	\$59.39	\$1,247.19	2006	11
Foreign Language	Spanish 1	Descubre One	210	\$145.20	\$30,492.00	2000	17
Foreign Language	Spanish 2	Descubre Two	200	\$126.00	\$25,200.00	2000	17
Foreign Language	Spanish 3	Descubre Three	100	\$160.00	\$16,000.00	2000	17
Social Studies	World History II CPA and Honors	Essential World History - AMSCO	600	\$24.95	\$14,970.00	2003	14
Social Studies	AP US History	America's History Bedford St. Martins	114	\$129.00	\$14,706.00	2003	14
Social Studies	Honors US I and Honors US II	America's History Bedford St. Martins	330	\$129.00	\$42,570.00	2003	14

**Total for Year                    \$240,111.57**

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**Textbook Budget Plan (continued)**

**PHASE III OF TEXTBOOK BUDGET**

Department	Course	Textbook Title	Quantity	Price Each	Extended Cost
Science	Environmental Science	Textbooks for AP, CPA and CP Environmental Science	144	\$110.00	\$15,840.00
Science	Biology	Textbooks for AP, CPA, CP and Honors Biology Under Review	400	\$110.00	\$44,000.00
Science	Chemistry	Textbooks for Honors, CPA and AP Chemistry Under Review	400	\$110.00	\$44,000.00
Science	Senior Physics	Textbooks for Senior Physics Under Review	50	\$110.00	\$5,500.00
Science	Anatomy & Physiology	Textbooks for Anatomy and Physiology Under Review	100	\$110.00	\$11,000.00
Math	Algebra 1	Algebra 1 Big Ideas Math	400	\$102.45	\$40,980.00
Math	Algebra 2 H / CPA	Algebra 2 Big Ideas Math	400	\$102.45	\$40,980.00
Math	Algebra 2 CP	Textbooks for Algebra 2 CP Under Review	140	\$105.00	\$14,700.00
Math	Advanced Algebra w/ Trig	Textbooks for Advanced Algebra with Trigonometry Under Review	100	\$100.00	\$10,000.00
Math	Pre-Calculus	Textbooks for Pre-Calculus Under Review	400	\$100.00	\$40,000.00
WPP	Accounting	Century 21 Accounting: Multicolumn Journal	40	\$91.25	\$3,650.00
WPP	Accounting	Learning Microsoft Office 2013	20	\$94.50	\$1,890.00
WPP	Fashion Design	Apparel: Design, Textiles and Construction	62	\$67.50	\$4,185.00
WPP	Marketing	Marketing Essentials, 2012 Edition	27	\$80.00	\$2,160.00
Foreign Language	Spanish 4	Literaturay arte, 11th Edition	130	\$75.00	\$9,750.00
Foreign Language	Spanish 2	Repaso: Spanish grammar	130	\$25.00	\$3,250.00
Foreign Language	French 1	D'accord One	100	\$128.40	\$12,840.00
Foreign Language	French 2	D'accord Two	100	\$128.40	\$12,840.00

**Total for Year            \$317,565.00**

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**Attachment F – Maintenance Plan**

The following is a listing of Maintenance Projects that are being worked on through the end of FY16, over the summer, and will be completed in FY17. This listing does not include "normal" annual projects such as re-coating gym floors, cleaning and waxing all classrooms and corridors, cleaning boilers, inspection and testing of emergency generators, pumping grease traps and septic, tight tank pumping, inspection of fire systems, sprinkler systems, fire extinguishers, elevator and chair lift inspections and inspection/repair of Project Adventure systems. In addition not shown on these listings are routine maintenance work such as repainting, repairing leaky sinks and correcting minor electrical issues.

Glenwood Elementary School (Rutland)

- Repair entrance roof - water leaks into office wall and library – repair sheetrock
- Repair exit doors - concrete pads lifted inhibits door opening – replace with pavers for immediate term
- Decorative foundation repair - brick work deteriorating from water shedding down building
- Additional swing mats to be installed - prevents fall mulch from being shed under swings
- Playground replace damaged gate - two gates and lock being replaced
- Install permanent fencing rear entrance to provide a safe walking zone shielded from ice sliding off roof

Naguag Elementary School (Rutland)

- Replace gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates
- Gym floor - poor adhesion slippery - total refinish sand down to original floor
- Replace fifteen (15) faucets with metered type - energy conservation/savings
- Additional swing mats to be installed - prevents fall mulch from being shed under swings - safety
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates

Central Tree Middle School (Rutland)

- Upgrade and replace all sprinkler heads through the entire school
- Repair roof leaks - ongoing result of ice trapped on roof creating leaks around ladders, drains, rooftop units
- Replace gym 400watt MH with LED's - energy saving - eligible for rebates
- Replace cafe 400watt MH with LED's - energy saving - eligible for rebates
- Construct room in library to accommodate Special Education program
- Replace boiler room pumps with variable speed type - energy saving - eligible for rebates

Paxton Center School (Paxton)

- Replace gym MH with LED's - energy saving - no rebates available
- Replace aged out blinds in cafetorium
- Repair damage masonry work entrance ceiling – adjust secure closures on front doors
- Repair damage sidewalk and landscaping leading from front to rear of school
- Inspect/repair all gym mechanicals - baskets, drop curtains etc.

Houghton Elementary School (Sterling)

- Upgrade and replace all sprinkler heads through the entire school
- Replace twenty-five (25) faucets with metered type - energy conservation/savings
- Replace and or repair six (6) water fountains/bubblers
- Installing ac in four (4) Special Education rooms
- Replace heating coil in office ceiling
- Inspect/repair all gym mechanicals - baskets, drop curtains etc.

Chocksett Middle School (Sterling)

- Upgrade and replace all sprinkler heads through the entire school
- Replace twenty-five (25) faucets with metered type - energy conservation/savings
- Repair mechanical shades in gym
- Repair chiller for auditorium air
- Install AC in two (2) Special Education classrooms
- Construction special learning areas within two special education classrooms
- Replace AC unit that services 50% of library
- Inspect/repair all gym mechanicals - baskets, drop curtains etc.

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**Maintenance Plan (Continued)**

Thomas Prince School (Princeton)

- Replace twenty-four (24) faucets with metered type - energy conservation/savings
- Replace aging non asbestos tiles in classrooms and corridors
- Replace asbestos tiles in cafe and corridors (town financed project)
- Additional swing mats to be installed - prevents fall mulch from being shed under swings - safety
- Repair/replace cafe water fountain
- Repair/replace exit door hardware/crash bars

Dawson Elementary School (Holden)

- Replace vestibule heating coil - damaged due to cold weather freeze
- Roof - number of small leaks from winter ice damage - ice slides from upper roof to lower
- Replace damaged generator wiring - harness operational but needs replacement
- Boiler room three way valve actuator motor needs replacing
- Additional swing mats to be installed - prevents fall mulch from being shed under swings - safety
- Replace gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates
- Inspect/repair all gym mechanicals - baskets, drop curtains etc.
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates

Davis Hill Elementary (Holden)

- Add drainage to side playground - add drainage to rear of building
- Repair existing doorways - substandard hardware premature wearing
- Clogged drain boiler room - needs to be hammered up for repair
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates
- Inspect/repair all gym mechanicals - baskets, drop curtains etc.
- Replace gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates

Mayo Elementary (Holden)

- Upgrade and replace all sprinkler heads through the entire school
- Replace boiler room pumps with variable speed type - energy saving - eligible for rebates
- Replace gym/auditorium 400watt MH with LED's - energy saving - eligible for rebates
- Additional swing mats to be installed - prevents fall mulch from being shed under swings - safety
- Replace miscellaneous aging/worn playground equipment
- Inspect/repair all gym mechanicals - baskets, drop curtains etc.
- Replace boiler room pumps with variable speed control - energy saving - eligible for rebates

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

- Replace stained ceiling tiles ECC - result of prior roof leaks - new roof is holding with no leaks
- Replace fascia/trim with coil stock - avoid scraping and painting - install metal trim
- Replace boiler section ECC - section has a crack needs to be replaced before next heating season
- Fill and regrade dirt lot - on going due to poor drainage - permanent fix and repaving too costly at this time
- Repair "Jefferson School" letters - move to location on face of building to avoid overhang roof damage
- Finish out Treasurer's workspace in Business Office

Wachusett Regional High School (located in Holden)

- Construct a temporary retaining wall adjacent to tennis courts - adjacent hill wash out into tennis court
- Construct fuel station for school maintenance vehicles - current practice fill jerry cans and store on site
- Replace gym 400watt MH with LED's - energy saving - eligible for rebates
- Replace underground cables holding project adventure equipment
- Re-key all exterior door locks - years of key swapping allows for unsure security
- Replace turf fields lighting bulbs - 50% not working
- Complete electrical and HVAC work in combined computer/science classroom

End of Document

