

# **FY 2021 Budget Book**

**SCHOOL COMMITTEE APPROVED BUDGET**

**\$102,115,384**

**3/9/2020**



## Table of Contents

<b>INTRODUCTION</b>	<b>3</b>
Wachusett Regional School District Committee	3
District Administration	3
Superintendent's Message	4
Strategic Plan	5
<b>SECTION I - OVERVIEW</b>	<b>6</b>
District Profile	6
Regional School District Committee	6
School Committee Budget Policy	6
Budget Management	7
<b>SECTION II - ENROLLMENT</b>	<b>7</b>
Enrollment Reporting	7
Total Enrollment	8
Enrollment By School	8
Enrollment By Town	8
<b>SECTION III - REVENUES</b>	<b>9</b>
Sources of Revenue	9
Foundation Budget	9
Net School Spending	9
Town Assessment Calculation	10
Minimum Local Contributions	10
Town Assessments	11
State Aid	12
Local Revenues	12
Total Revenues	12
<b>SECTION IV - EXPENDITURES</b>	<b>13</b>
Salaries And Benefits	13
Instruction And Operations	13
Fixed Costs	14
Total Expenditures	14
Expenditure Breakdown By Category	14
<b>SECTION V - LINE ITEM BUDGET</b>	<b>15</b>



# Wachusett Regional School District FY21 Budget Book

## INTRODUCTION

### Wachusett Regional School District Committee

<b>Member</b>	<b>Town</b>	<b>Years of Service</b>
Kenneth Mills, Chair	Holden	2012 to present
Christina Smith, Vice Chair	Holden	2013 to present
Melissa Ayala	Sterling	2019 to present
Scott Brown	Holden	2013 to present
Michael Dennis	Holden	2014 to present
Anthony DiFonso	Rutland	2018 to present
Stephen Godbout	Sterling	2017 to present
Maleah Gustafson	Holden	2018 to present
Sherrie Haber	Rutland	2019 to present
Jeffrey Haynes	Rutland	2019 to present
Robert Imber	Princeton	2006 to present
Laura Kirshenbaum	Holden	2019 to present
Sarah LaMountain	Sterling	2012 to present
Matthew Lavoie	Rutland	2016 to present
Linda Long-Bellil	Holden	2015 to present
Amy Michalowski	Holden	2017 to present
Benjamin Mitchel	Paxton	2017 to present
Karl Ottmar	Paxton	2019 to present
Asima Silva	Holden	2015 to present
Megan Weeks	Princeton	2015 to present
Linda Woodland	Sterling	2019 to present
Adam Young	Holden	2015 to present

### District Administration

Darryll McCall, Ed.D. Superintendent of Schools  
Robert Berlo, Deputy Superintendent  
Daniel Deedy, Director of Business and Finance  
Jeffrey Carlson, Director of Human Resources  
Christine Smith, Administrator of Special Education  
Brendan Keenan, Director of Social Emotional Learning  
James Dunbar, District Treasurer

Wachusett Regional School District  
1745 Main Street  
Jefferson, MA 01522  
508-829-1670  
[www.wrsd.net](http://www.wrsd.net)



## Wachusett Regional School District FY21 Budget Book

### **Superintendent's Message**

As we embark upon the third decade of the twenty-first century, it is important for us to remember that our district was the very first regional school district in Massachusetts. Over the years, our schools have become the center of our communities, with families moving to Central Massachusetts specifically to be part of the Wachusett Regional School District. Our five towns continue to work together to provide our children with schools that offer meaningful educational experiences and opportunities afforded by dedicated educators and support staff.

As we have done over the past several years, the District and Member Town officials held the annual Budget Roundtable at the Holden Senior Center in early November. This meeting is the opportunity to discuss budget issues associated with the upcoming fiscal year. As always, the meeting was well attended by town representatives, officials from the state, members of the Wachusett Regional School District Committee, and community members interested in learning more about the budget process. State representatives voiced their support of the recently signed Student Opportunity Act that will provide more state funding for many of the outdated dollar amounts used in the Chapter 70 formula calculation. We would like to thank our state representatives for their continued support of increased funding for all schools in the commonwealth.

The 2019-2020 school year has been a milestone year for the Wachusett Regional School District. For the first time in the history of our shared communities, the WRSD is now able to offer free full-day kindergarten to students from our towns. Although the District has offered tuition-based full-day kindergarten for many years, tuition-free kindergarten equals the playing field for all students so that the educational experiences of some of our youngest students are equitable from classroom to classroom, school to school, and town to town. This transformative educational endeavor will now provide benefits to all of our students when they enter our elementary schools. This was also the first year when all of the students at our high school were issued a Chromebook to be used at school and at home. Over 2,000 Chromebooks are being utilized at WRHS on a daily basis as our students and staff use these important tools of technology to further enhance and support the learning experience. These two endeavors are representative of the educational advancements our communities continue to make through their investment in education and the future.

For the second consecutive year, the five towns that comprise the Wachusett District supported a budget that has permitted us the opportunity to increase support for our students. We anticipate the continuation of the forward progress made this past year as we look to create a budget that supports the Strategic Plan and focuses on the social and emotional health of our students.

I would like to thank all parents/guardians, teachers, staff, and community members for their continued support and dedication to the education of the children in the Wachusett Regional School District. Working together, we will provide our students with a quality education that will prepare them for success in the future.

Sincerely,

Darryll McCall, Ed.D., Superintendent of Schools



# Wachusett Regional School District FY21 Budget Book

## Strategic Plan



<b>1. Leadership, Governance, and Communication</b>
Strategic Objective 1A - Establish and communicate a clearly defined set of goals and strategic objectives to guide district and school improvement initiatives.
Strategic Objective 1B - Develop a transparent budget that supports the district's goals and strategic objectives and share details with community stakeholders in an environment open to dialogue and collaboration.
Strategic Objective 1C - Ensure that relevant information is communicated out to community stakeholders and is easily understood.
<b>2. Aligned Curriculum</b>
Strategic Objective 2A - Develop a consistently implemented and vertically aligned Pre K- 12 Curriculum.
Strategic Objective 2B - Develop common, well-defined learning outcomes with a focus on depth of understanding and critical thinking across all grades and content areas.
<b>3. Effective Instruction</b>
Strategic Objective 3A - Implement evidence-based, high-quality instructional practices focused on critical thinking, creativity, and collaboration.
Strategic Objective 3B - Systematically measure, analyze, and act upon student learning data.
Strategic Objective 3C - Staff regularly use technology to support student learning, enhance student engagement, and work toward developing innovative instructional practices.
<b>4. Professional Development &amp; Structures for Collaboration</b>
Strategic Objective 4A - Professional development includes high-quality job- embedded professional development aligned with district, school, and educator goals.
Strategic Objective 4B - Systems, structures, and protocols are in place and used to guide collaborative discussions to improve implementation of the curriculum and instructional practices.
Strategic Objective 4C - Professional development and structures for collaboration are evaluated for their effect on raising student achievement.
<b>5. Students' Social, Emotional, and Health Needs</b>
Strategic Objective 5A - Build an understanding of social, emotional and physical health as factors affecting learning.
Strategic Objective 5B - Engage families and the community in a partnership to increase the district's capacity to address students' social and emotional health needs.



## **SECTION I - OVERVIEW**

### **District Profile**

The Wachusett Regional School District was originally formed as a grade 9-12 High School district in 1950 and expanded to a full K-12 district in 1994. The member towns are Holden, Paxton, Princeton, Rutland and Sterling.

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

### **Regional School District Committee**

The Wachusett Regional School District Committee has twenty-two elected members. Per the Regional Agreement the number of members from each town is based on town population. There are ten members from the Town of Holden; two from Paxton; two from Princeton; four from Rutland and four from Sterling. Outside of special circumstances each member's term runs for three years. The role of the School Committee is to hire the Superintendent, establish educational goals and policies, and approve an education budget. The Committee has six standing subcommittees; Legal Affairs, Management, Education, Business/Finance, Facilities and Security, and Superintendent Goals and Evaluation. As needed, the School Committee establishes ad-hoc subcommittees for specific issues.

### **School Committee Budget Policy**

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

Policy 4100 Budget states the budget is built following M.G.L. and DESE requirements. The District will involve principals, staff, and school councils in preparation of the budget and will make systematic efforts to encourage Selectboards and Finance/Advisory Committees to provide their opinion. Prior to the adoption of the budget the School Committee will hold a public hearing and a copy of the budget shall be made available at town libraries. The budget shall be adopted by two-thirds majority of School Committee membership.

Policy 4110 Budget Planning & Adoption outlines that the budget reflects the educational goals of the District. Presentation of the budget shall be in compliance with M.G.L. Ch. 71, S. 16B. The district will coordinate the timing of its budget preparation with Town Meetings. The School Committee will observe the statutory requirement of holding a public hearing on the proposed budget no less than seven days after the notice for the hearing has been published in a local newspaper.

### **Budget Development Process**

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

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

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

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



## Wachusett Regional School District FY21 Budget Book

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

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

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

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

March – School Committee will approve a budget and the Member Towns will be notified of assessments.

April – Any subsequent assessment can only be adjusted downward. Annual Town Meeting warrants will be published containing the full amount of the District's request. The assessment amount approved by the School Committee and submitted to the towns cannot be changed.

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

June – If the budget is not approved by June 30th, the new fiscal year will be opened with a placeholder budget to allow school principals to order classroom supplies to be delivered over the summer.

July – If the budget is not approved by July 1st, the District will begin the new fiscal year operating on a 1/12th budget as determined by the Commissioner of Education.

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

### **Budget Management**

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

## **SECTION II - ENROLLMENT**

### **Enrollment Reporting**

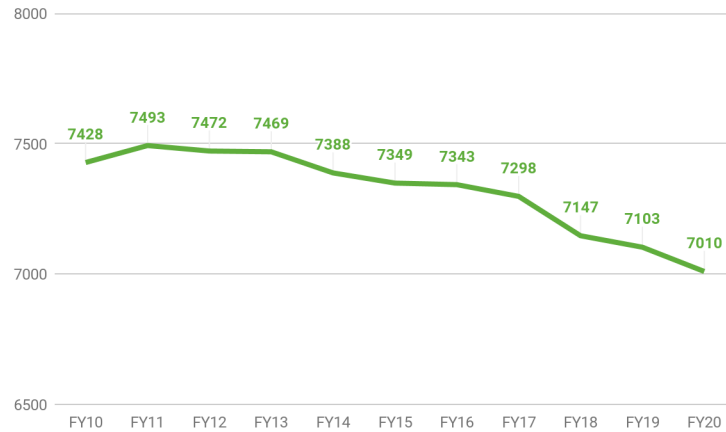
On October 1st of each school year the District is required to submit a count to the Department of Elementary and Secondary Education (DESE) of all students in each school. The October 1st counts are the official DESE enrollment numbers for the entire school year and are used in the calculation of the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



# Wachusett Regional School District FY21 Budget Book

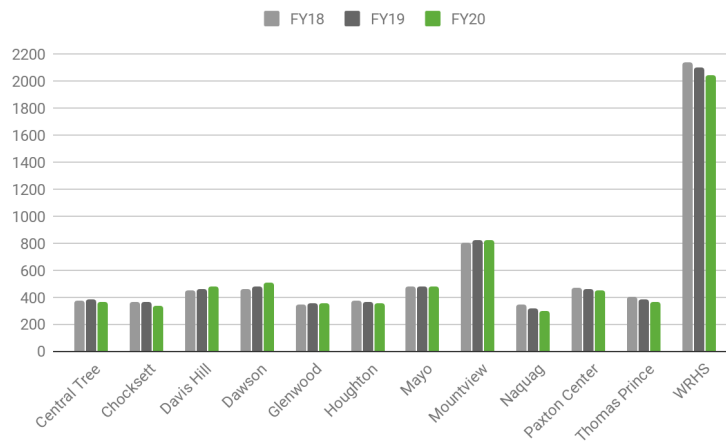
## Total Enrollment

The line graph below reflects total enrollment in the District over the past ten years. This count includes resident students, school choice tuition-in students, and services-only students.



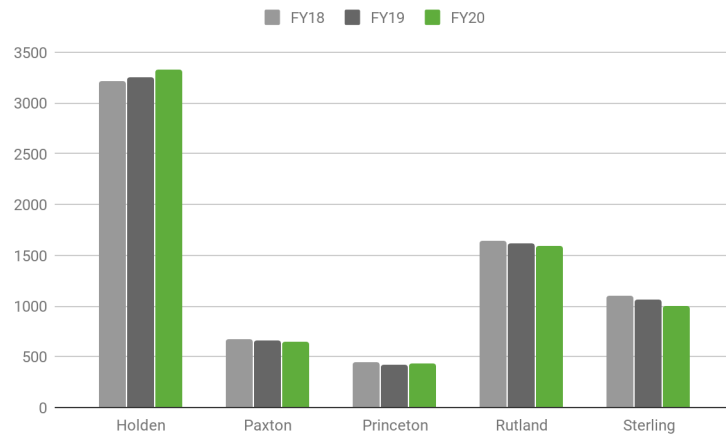
## Enrollment By School

The graph below reflects enrollment in each school for the last 3-years as of October 1<sup>st</sup>.



## Enrollment By Town

This chart on the right shows enrollment by Town for the last three years.





# Wachusett Regional School District FY21 Budget Book

## SECTION III - REVENUES

### **Sources of Revenue**

The Wachusett Regional School District receives revenues from three (3) major sources: Assessments to Member Towns (approx. 67% of total revenues), State Aid (31%) and Local Revenues (2%). Per the Regional Agreement assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) is set by the Foundation Budget. Separate assessments are designated for each Town's share of Transportation expenses, Debt Service costs, and the Operational Assessment.

### **Foundation Budget**

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

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

### **Foundation Enrollment**

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

### **Economically Disadvantaged**

The Foundation Budget provides incremental aid for students that qualify as economically disadvantaged based on their family's participation in state-administered programs such as SNAP.

### **Net School Spending**

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



# Wachusett Regional School District FY21 Budget Book

## Town Assessment Calculation

In accordance with the Regional Agreement, three separate assessments are established based on each Town's respective student enrollment percentages. 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 student counts and percentages of total district enrollment. These counts do not include resident students who are attending schools in other districts but they do include resident students who are in out-of-district placements.

Overall District	FY 2020		FY 2021		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,258	46.50%	3,335	47.62%	77	2.36%
Paxton	654	9.33%	646	9.22%	-8	-1.22%
Princeton	423	6.04%	428	6.11%	5	1.18%
Rutland	1,612	23.01%	1,589	22.69%	-23	-1.43%
Sterling	1,060	15.13%	1,005	14.35%	-55	-5.19%
<b>Total</b>	<b>7,007</b>	<b>100.00%</b>	<b>7,003</b>	<b>100.00%</b>	<b>-4</b>	<b>-0.06%</b>

High School	FY 2020		FY 2021		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	920	44.66%	927	45.49%	7	0.76%
Paxton	201	9.76%	194	9.52%	-7	-3.48%
Princeton	130	6.31%	125	6.13%	-5	-3.85%
Rutland	497	24.13%	494	24.24%	-3	-0.60%
Sterling	312	15.15%	298	14.62%	-14	-4.49%
<b>Total</b>	<b>2,060</b>	<b>100.00%</b>	<b>2,038</b>	<b>100.00%</b>	<b>-22</b>	<b>-1.07%</b>

## Minimum Local Contributions

The MLC amounts below are based on the most recent state budget figures.

<u>Min. Local Contrib.</u>	<u>2020</u>	<u>2021</u>	<u>\$Diff+/-</u>	<u>%Diff+/-</u>
Holden	\$19,225,254	\$20,061,939	\$836,685	4.35%
Paxton	\$4,397,455	\$4,600,004	\$202,549	4.61%
Princeton	\$3,565,466	\$3,697,913	\$132,447	3.71%
Rutland	\$7,226,608	\$7,678,996	\$452,388	6.26%
Sterling	\$8,220,062	\$8,598,601	\$378,539	4.61%
<b>Total Local Contrib.</b>	<b>\$42,634,845</b>	<b>\$44,637,453</b>	<b>\$2,002,608</b>	<b>4.70%</b>



# Wachusett Regional School District FY21 Budget Book

## Town Assessments

### Operational

The Operational Assessment is the amount needed to balance the District's expenditure budget after considering all other available revenue sources.

Operational	2020	2021	\$Diff+/-	%Diff+/-
Holden	\$7,306,064	\$8,142,799	\$836,735	11.45%
Paxton	\$1,466,595	\$1,577,286	\$110,691	7.55%
Princeton	\$948,577	\$1,045,013	\$96,436	10.17%
Rutland	\$3,614,910	\$3,879,732	\$264,822	7.33%
Sterling	\$2,377,050	\$2,453,827	\$76,777	3.23%
<b>Total Operational</b>	<b>\$15,713,196</b>	<b>\$17,098,657</b>	<b>\$1,385,461</b>	<b>8.82%</b>

### Transportation

The Transportation assessment is based on total transportation costs minus state transportation aid.

Transportation	2020	2021	\$Diff+/-	%Diff+/-
Holden	\$2,204,518	\$2,290,978	\$86,460	3.92%
Paxton	\$442,528	\$443,770	\$1,242	0.28%
Princeton	\$286,222	\$294,015	\$7,793	2.72%
Rutland	\$1,090,756	\$1,091,564	\$808	0.07%
Sterling	\$717,246	\$690,385	(\$26,861)	-3.75%
<b>Total Transportation</b>	<b>\$4,741,270</b>	<b>\$4,810,711</b>	<b>\$69,441</b>	<b>1.46%</b>

### Debt Service

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

Debt Service	2020	2021	\$Diff+/-	%Diff+/-
Holden	\$1,089,974	\$1,150,430	\$60,456	5.55%
Paxton	\$237,436	\$222,842	(\$14,594)	-6.15%
Princeton	\$153,566	\$147,641	(\$5,925)	-3.86%
Rutland	\$587,031	\$548,136	(\$38,895)	-6.63%
Sterling	\$369,100	\$346,681	(\$22,419)	-6.07%
<b>Total Debt Service</b>	<b>\$2,437,106</b>	<b>\$2,415,731</b>	<b>(\$21,375)</b>	<b>-0.88%</b>

## Total Assessments to Towns

Total for Towns	2020	2021	\$Diff+/-	%Diff+/-
Holden	\$29,825,810	\$31,646,147	\$1,820,337	6.10%
Paxton	\$6,544,013	\$6,843,901	\$299,888	4.58%
Princeton	\$4,953,831	\$5,184,582	\$230,751	4.66%
Rutland	\$12,519,305	\$13,198,428	\$679,123	5.42%
Sterling	\$11,683,458	\$12,089,494	\$406,036	3.48%
<b>Total for Towns</b>	<b>\$65,526,417</b>	<b>\$68,962,552</b>	<b>\$3,436,135</b>	<b>5.24%</b>



## Wachusett Regional School District FY21 Budget Book

### State Aid

The District receives state aid from a number of programs:

- Chapter 70 Aid - Projected revenues from Chapter 70 aid are based on the Governor's initial budget proposal.
- Regional Transportation Aid - The amount the District receives is based on reimbursable expenses as reported on prior year EOYR Schedule 7 and a projected reimbursement percentage.
- Charter School Aid - This is a partial reimbursement for expenditures incurred for students residing in the Member Towns that are attending Charter Schools in the Commonwealth.

State Aid	2020	2021	\$Diff+/-	%Diff+/-
Ch. 70 Aid	\$28,500,615	\$29,969,019	\$1,468,404	5.15%
Ch. 71 Transportation	\$2,178,143	\$2,430,991	\$252,848	11.61%
Ch. 70 Charter Aid	\$33,253	\$52,822	\$19,569	58.85%
<b>Total State Aid</b>	<b>\$30,712,011</b>	<b>\$32,452,832</b>	<b>\$1,740,821</b>	<b>5.67%</b>

### Local Revenues

The District receives local revenues from four sources:

- Medicaid Reimbursements - consist of qualified expenses from claims filed by the District.
- Interest Expense - is based on the District's cash flow and interest rates on monetary accounts.
- Miscellaneous Revenues - come from different sources such as bill-backs of shared costs to other districts.
- Excess & Deficiency - certified funds may be used as a local revenue to offset costs to the towns.

Local Revenues	2020	2021	\$Diff+/-	%Diff+/-
Medicaid	\$1,137,521	\$450,000	(\$687,521)	-60.44%
Interest	\$21,005	\$50,000	\$28,995	138.04%
Misc. Revenue	\$439,251	\$200,000	(\$239,251)	-54.47%
Excess & Deficiency	\$0	\$0	\$0	0.00%
<b>Total Local Revenues</b>	<b>\$1,597,777</b>	<b>\$700,000</b>	<b>(\$897,777)</b>	<b>-56.19%</b>

### Total Revenues

Source	2020	2021	\$Diff+/-	%Diff+/-
Town Revenues	\$65,526,417	\$68,962,552	\$3,436,135	5.24%
State Aid	\$30,712,011	\$32,452,832	\$1,740,821	5.67%
Local Revenues	\$1,597,777	\$700,000	(\$897,777)	-56.19%
<b>Total Revenues</b>	<b>\$97,836,205</b>	<b>\$102,115,384</b>	<b>\$4,279,179</b>	<b>4.37%</b>



## Wachusett Regional School District FY21 Budget Book

### SECTION IV - EXPENDITURES

#### Budget Appropriations

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

#### Salaries And Benefits

Appropriation	FY20 Budget	FY21 Proposed	\$ Diff vs LY	% Diff
Salaries & Stipends	\$62,064,715	\$65,182,485	\$3,117,770	5.02%
Benefits & Insurance	\$15,054,973	\$16,047,813	\$992,840	6.59%
<b>Total</b>	<b>\$77,119,688</b>	<b>\$81,230,298</b>	<b>\$4,110,610</b>	<b>5.33%</b>

#### Salaries & Stipends

This appropriation covers all salaries, stipends and substitute budgets for all departments, locations and schools. Salaries include annual contract adjustments for step increases and cost of living adjustments (COLA) along with projected earnings of hourly workers.

#### Benefits and Insurance

The Benefits and Insurances appropriation covers employee and non-employee benefits and insurances. The single largest cost component of this appropriation is Health Insurance for Active Employees. To lessen charges to the general fund the District applies charge-backs of health insurance costs for staff whose salaries are charged to grants and revolving funds. From the "gross" total health insurance expense amounts are subtracted to be charged to grants and revolving funds to reach a general fund budget "net" of chargebacks:

#### Instruction And Operations

Appropriation	FY20 Budget	FY21 Proposed	\$ Diff vs LY	% Diff
Instructional Support	\$3,322,090	\$3,489,855	\$167,765	5.05%
Operations Maintenance	\$3,606,166	\$3,738,231	\$132,065	3.66%
Pupil Services	\$51,241	\$52,758	\$1,517	2.96%
SPED Tuition	\$3,123,545	\$2,770,000	(\$353,545)	-11.32%
<b>Total</b>	<b>\$10,103,042</b>	<b>\$10,050,844</b>	<b>(\$52,198)</b>	<b>-0.52%</b>

#### Instructional Support

Instructional Support covers all equipment, technology, classroom supplies, materials and services.

#### Operations and Maintenance

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

#### Pupil Services

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

#### Special Education Tuitions

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



## Wachusett Regional School District FY21 Budget Book

### **Fixed Costs**

Appropriation	FY20 Budget	FY21 Proposed	\$ Diff vs LY	% Diff
Other Operating Costs	\$1,196,956	\$1,176,810	(\$20,146)	-1.68%
Transportation	\$6,919,413	\$7,241,701	\$322,288	4.66%
Debt Service	\$2,497,106	\$2,415,731	(\$81,375)	-3.26%
<b>Total</b>	<b>\$10,613,475</b>	<b>\$10,834,242</b>	<b>\$220,767</b>	<b>2.08%</b>

### **Other Operating Costs**

This appropriation includes budgets for non-discretionary operating expenses including school choice tuition payments.

### **Transportation**

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

### **Debt Service**

Debt Service covers payment of principal and interest on outstanding balances remaining on construction bonds for two projects; the high school renovation and the Jefferson oil remediation project.

### **Total Expenditures**

Category	FY20 Budget	FY21 Proposed	\$ Diff +/-	% Diff
Salaries & Benefits	\$77,119,688	\$81,230,298	\$4,110,610	5.33%
Instruction & Operations	\$10,103,042	\$10,050,844	(\$52,198)	-0.52%
Fixed Costs	\$10,613,475	\$10,834,242	\$220,767	2.08%
<b>Total</b>	<b>\$97,836,205</b>	<b>\$102,115,384</b>	<b>\$4,279,179</b>	<b>4.37%</b>

### **Expenditure Breakdown By Category**

- Salaries & Benefits
- Instruction & Operations
- Fixed Costs

