



# **FY 2024 Budget Book DRAFT**

**SCHOOL COMMITTEE APPROVED BUDGET**

**\$116,208,797**

**March 9, 2023**



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# Wachusett Regional School District FY24 Budget Book DRAFT

## INTRODUCTION

### Wachusett Regional School District Committee

Member	Town	Years of Service
Sherrie Haber, Chair	Rutland	2019 to present
Linda Woodland, Vice Chair	Sterling	2019 to present
Benjamin Andrews	Holden	2022 to present
Brett Beardmore	Rutland	2021 to present
Jana Brennan	Holden	2022 to present
Michael Dennis	Holden	2014 to present
Jeanne DeRosa	Sterling	2021 to present
Paul DuBois	Princeton	2021 to present
Kumara Govardhan	Rutland	2021 to present
Maleah Gustafson	Holden	2018 to present
George Kaminski	Holden	2022 to present
Laura Kirshenbaum	Holden	2019 to present
Matthew Lavoie	Rutland	2016 to present
Dana Lorway	Princeton	2021 to present
Linda Long-Bellil	Holden	2015 to present
Andrew Meader	Holden	2022 to present
Karl Ottmar	Paxton	2019 to present
Scott Runstrom	Paxton	2021 to present
Lauren Salmon-Garrett	Holden	2021 to present
Deidre Shapiro	Sterling	2020 to present
Asima Silva	Holden	2015 to present
Sue Valentine	Sterling	2022 to present

### District Administration

James Reilly, MSW, Ed.D., Superintendent of Schools  
Jane Daly, Deputy Superintendent  
Michelle Grisé, Director of Business and Finance  
Pamela Rutkowski, Director of Human Resources  
Lincoln Waterhouse, Interim Administrator of Special Education  
Jon Krol, Director of Social Emotional Learning  
Barry Sclar, Supervisor of Information Services

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### **Superintendent's Message**

It is an honor to write on behalf of the Wachusett Regional School District to thank our member towns for their continued support. This year has included several significant transitions in leadership as we welcomed four new principals to the district: Joy Wilde at Dawson Elementary, Carla Squier at Mayo Elementary, Kristina Pelczarski at Naquag Elementary, and Ace Thompson at the Thomas Prince School. In addition to myself, three district administrators: Jon Krol, Director of Social and Emotional Learning & Equity, Pamela Rutkowski, Director of Human Resources, and Michelle Gris , Director of Business and Finance also joined our central office team. I am thankful for the energy, professionalism, and perspectives that all of these individuals have demonstrated in their new roles.

The focus of our work this year has been to provide an honest and transparent accounting of where we stand in terms of our student experience as well as the management of the district as a whole. In both of these areas we still have much to accomplish. We are striving to make each of our schools a welcoming, safe, and supportive environment where all of our students belong and get the support they need. We will also continue to prioritize school safety - not only training our staff and students, but advocating for improvements to our facilities. Nearly all of our capital improvement requests this year focus on addressing the security infrastructure of our buildings by the addition of upgraded entry systems and cameras.

In terms of district management, there is a dire need to update and correct many of our operational systems. This includes our budgeting process, which has not provided a true accounting of what it costs to run the district or properly advocated for student needs. We have placed a particular emphasis this year on following School Committee guidance on appropriate class size. This is essential as we try to support all our students placed at increased risk due to the disrupted learning of the past three years.

I would like to thank our families, teachers, staff, and community members for their continued support and dedication to the children of the Wachusett Regional School District. I know we all share the goal of providing our students with a quality education that will prepare them to pursue their dreams.

James M. Reilly, MSW, Ed.D.  
Superintendent of Schools



## **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.

### **School Committee Budget Policy**

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

### **Policy 4100 Budget**

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

### **Policy 4110 Budget Planning & Adoption**

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



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### **Budget Development Process**

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

September – 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.

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 budget process.

December/January – District Administration will provide preliminary budget information to the School for review 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 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.



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### **Budget Management**

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

## **SECTION II - ENROLLMENT**

### **Enrollment Reporting**

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

### **Enrollment By Town**

Overall District	Oct. 2021		Oct. 2022		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	3,231	47.90%	3,235	47.51%	4	0.12%
Paxton	634	9.40%	635	9.33%	1	0.16%
Princeton	417	6.18%	405	5.95%	-12	-2.88%
Rutland	1,550	22.98%	1,628	23.91%	78	5.03%
Sterling	914	13.55%	906	13.31%	-8	-0.88%
<b>Total</b>	<b>6,746</b>	<b>100.00%</b>	<b>6,809</b>	<b>100.00%</b>	<b>63</b>	<b>0.93%</b>

High School	Oct. 2021		Oct. 2022		Enrollment Change	
Town	Count	Percentage	Count	Percentage	Count	Percentage
Holden	950	46.68%	933	48.10%	-17	-1.79%
Paxton	196	9.79%	192	9.92%	-4	-2.04%
Princeton	107	5.69%	89	5.42%	-18	-16.82%
Rutland	453	24.01%	477	22.94%	24	5.30%
Sterling	269	13.83%	274	13.62%	5	1.86%
<b>Total</b>	<b>1,975</b>	<b>100.00%</b>	<b>1,965</b>	<b>100.00%</b>	<b>-10</b>	<b>-0.51%</b>



## 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 (32%) and Local Revenues (1%). Per the Regional Agreement assessments to Member Towns are in four (4) parts. The Minimum Local Contribution (MLC) is set by the Foundation Budget. Separate assessments are designated for each Town's share of Transportation expenses, Debt Service costs, and the Operational Assessment.

### **Foundation Budget**

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

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

### **Foundation Enrollment**

Student Enrollment area key element in formula calculations. Foundation enrollment is based on October 1st counts of students 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





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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.

### Town Assessments

#### Minimum Local Contribution

Town	FY23	FY24	\$ Change	% Change
Holden	\$21,404,782	\$22,192,218	\$787,436	3.68%
Paxton	\$4,733,160	\$4,860,250	\$127,090	2.69%
Princeton	\$3,836,083	\$4,009,651	\$173,568	4.52%
Rutland	\$8,123,913	\$8,718,417	\$594,504	7.32%
Sterling	\$8,936,125	\$9,320,886	\$384,761	4.31%
<b>Total MLC</b>	<b>\$47,034,063</b>	<b>\$49,101,422</b>	<b>\$2,067,359</b>	<b>4.40%</b>

#### Discretionary Contribution

Town	FY23	FY24	\$ Change	% Change
Holden	\$8,654,036	\$9,169,291	\$515,255	5.95%
Paxton	\$1,698,287	\$1,799,845	\$101,558	5.98%
Princeton	\$1,116,533	\$1,147,930	\$31,397	2.81%
Rutland	\$4,149,963	\$4,614,396	\$464,433	11.19%
Sterling	\$2,448,063	\$2,567,962	\$119,899	4.90%
<b>Total Discr.</b>	<b>\$18,066,882</b>	<b>\$19,299,424</b>	<b>\$1,232,542</b>	<b>6.82%</b>

### State and Local Revenue

The District receives state aid from a number of programs:

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



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The District receives local revenues from four sources:

- Medicaid Reimbursements - Qualified expenses from claims filed by the District
- Interest - is based on the District's cash flow and interest rates on monetary accounts.
- Miscellaneous Revenues – come from different sources such as bill-backs of shared transportation costs to other districts.
- Excess & Deficiency – Funds used as a local revenue to reduce town assessments

Revenue Source	FY23	FY24	\$Diff +/-	% Diff +/-
Ch. 70 Aid	\$32,435,516	\$35,851,035	\$3,415,519	10.53%
Ch. 71 Transportation	\$1,852,071	\$2,044,820	\$192,749	10.41%
Charter Tuition Aid	\$133,280	\$227,398	\$94,118	70.62%
<b>Total State Aid</b>	<b>\$34,420,867</b>	<b>\$38,123,253</b>	<b>\$3,702,386</b>	<b>10.76%</b>
Medicaid	\$625,000	\$750,000	\$125,000	20.00%
Interest	\$50,000	\$50,000	\$0	0.00%
Misc. Revenue	\$225,000	\$225,000	\$0	0.00%
Excess & Deficiency	\$850,000	\$0	(\$850,000)	-100.00%
<b>Total Local Revenue</b>	<b>\$1,750,000</b>	<b>\$1,025,000</b>	<b>(\$725,000)</b>	<b>-41.43%</b>

### Total Revenues

Source	FY23	FY24	\$Diff +/-	% Diff +/-
Holden Total	\$33,806,436	\$35,475,140	\$1,668,704	4.94%
Paxton Total	\$7,177,576	\$7,477,459	\$299,883	4.18%
Princeton Total	\$5,418,740	\$5,641,519	\$222,779	4.11%
Rutland Total	\$14,068,152	\$15,411,321	\$1,343,169	9.55%
Sterling Total	\$12,444,610	\$13,055,104	\$610,494	4.91%
<b>Total Towns</b>	<b>\$72,915,514</b>	<b>\$77,060,543</b>	<b>\$4,145,029</b>	<b>5.68%</b>
Total State Aid	\$34,420,867	\$38,123,253	\$3,702,386	10.76%
Total Local Revenues	\$1,750,000	\$1,025,000	(\$725,000)	-41.43%
<b>Total Revenue</b>	<b>\$109,086,381</b>	<b>\$116,208,796</b>	<b>\$7,122,415</b>	<b>6.53%</b>



## SECTION IV - EXPENDITURES

### Budget Appropriations

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

### Budget by Appropriation

Appropriation	FY23	FY24	\$ Diff +/-	% Diff
Salaries & Stipends	\$68,605,250	\$71,256,493	\$2,651,243	3.86%
Benefits & Insurance	\$19,103,693	\$21,111,295	\$2,007,602	10.51%
Instructional Support	\$2,998,720	\$3,892,590	\$893,870	29.81%
Operations & Maintenance	\$4,435,742	\$4,959,276	\$523,534	11.80%
Pupil Services	\$52,058	\$67,551	\$15,493	29.76%
Special Ed Tuitions	\$2,766,699	\$2,563,570	(\$203,129)	-7.34%
Other Operating Costs	\$1,507,582	\$1,652,745	\$145,163	9.63%
Transportation	\$7,339,487	\$8,444,077	\$1,104,590	15.05%
Debt Service	\$2,277,150	\$2,261,200	(\$15,950)	-0.70%
<b>Total General Fund</b>	<b>\$109,086,381</b>	<b>\$116,208,797</b>	<b>\$7,122,416</b>	<b>6.53%</b>



### Budget by Category

- **Salaries and Benefits**
  - Salaries & Stipends
  - Benefits & Insurance
- **Instruction and Operations**
  - Instructional Support
  - Operations & Maintenance
  - Pupil Services
  - Special Ed Tuitions
- **Fixed Costs**
  - Other Operating Costs
  - Transportation
  - Debt Service

