



MONTY TECH
Montachusett Regional Vocational Technical School

PRELIMINARY BUDGET PLAN

2023-2024

Lunenburg March 22, 2023

Serving the Communities of:

**Ashburnham, Ashby, Athol, Barre, Fitchburg, Gardner,
Harvard, Holden, Hubbardston, Lunenburg, Petersham,
Phillipston, Princeton, Royalston, Sterling, Templeton,
Westminster, Winchendon**



PRELIMINARY FY24 BUDGET PLAN

House 1

- Preliminary FY24 Chapter 70 is \$6,584,595,911, a \$586 million increase (9.8%) over FY23
- House 1 continues the increased funding for the 5 categories identified in the Student Opportunity Act
 - Benefits and fixed charges
 - Guidance and psychological services
 - Special education out-of-district tuition
 - English learners
 - Low-income students
- FY24 will be the third year of implementation of the Act



PRELIMINARY FY24 BUDGET PLAN

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Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY24 Chapter 70 Foundation Budget

832 Montachusett

	Base Foundation Components							Incremental Costs Above the Base					TOTAL		
	1 Pre-school	2 ----- Kindergarten ----- Half-Day Full-Day		4 Elementary	5 Junior/ Middle	6 High School	7 Vocational	8 Special Ed In-District	9 Special Ed Tuitioned-Out	10 English learners PK-5	11 English learners 6-8	12 English learners High School/Voc		13 Low income	
Foundation Enrollment	0	0	0	0	0	0	1,465	72	0	0	0	10	559	1,465	
1 Administration	0	0	0	0	0	0	648,512	219,972	0	0	0	1,146	41,763	911,393	
2 Instructional Leadership	0	0	0	0	0	0	1,171,282	0	0	0	0	2,006	197,858	1,371,146	
3 Classroom & Specialist Teachers	0	0	0	0	0	0	11,815,298	725,852	0	0	0	14,038	1,931,524	14,486,712	
4 Other Teaching Services	0	0	0	0	0	0	825,469	677,718	0	0	0	2,006	0	1,505,192	
5 Professional Development	0	0	0	0	0	0	369,341	35,014	0	0	0	573	93,705	498,634	
6 Instructional Materials, Equipment & Technology	0	0	0	0	0	0	2,176,507	30,562	0	0	0	1,432	14,366	2,222,867	
7 Guidance & Psychological Services	0	0	0	0	0	0	652,086	0	0	0	0	860	78,215	731,161	
8 Pupil Services	0	0	0	0	0	0	878,370	0	0	0	0	287	406,421	1,285,078	
9 Operations & Maintenance	0	0	0	0	0	0	2,933,970	245,719	0	0	0	3,438	0	3,183,127	
10 Employee Benefits/Fixed Charges*	0	0	0	0	0	0	2,688,129	280,683	0	0	0	3,215	318,686	3,290,712	
11 Special Education Tuition*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12 Total	0	0	0	0	0	0	24,158,963	2,215,521	0	0	0	28,999	3,082,538	29,486,021	
13 Wage Adjustment Factor	100.0%													Foundation Budget per Pupil	20,127
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.															
14 Low-income percentage	39.62%													English learner foundation budget as % total foundation budget	0.1%
15 Low-income group	7													Low-income foundation budget as % total foundation budget	10.5%

Total foundation enrollment (column 14) does not include incremental costs above the base. The pupils are already counted in columns 1 to 7.

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

Special education in-district enrollment is an assumed percentage, representing 3.90 percent of K-12 non-vocational enrollment and 4.90 percent of vocational enrollment.

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

Low-income enrollment is based on: (1) participation in Supplemental Nutrition Assistance Program (SNAP),

the Transitional Assistance for Families with Dependent Children (TAFDC), MassHealth (Medicaid), or foster care;

(2) homeless designation through the McKinney-Vento Homeless Education Assistance program;

or (3) verification as low income through a supplemental data collection process.

Low-income and English learner foundation budget increments are based on the number of students attending school in the district or district residents who attend charter schools.

The low-income percentage is the ratio of the low-income enrollment to:

the total students attending school in the district and the total resident students attending charter schools.

Low-income group	Low-income %
Group 1	0-5.99%
Group 2	6-11.99%
Group 3	12-17.99%
Group 4	18-23.99%
Group 5	24-29.99%
Group 6	30-35.99%
Group 7	36-41.99%
Group 8	42-47.99%
Group 9	48-53.99%
Group 10	54-69.99%
Group 11	70-79.99%
Group 12	80%+

Each component of the foundation budget represents the enrollment in row 10 multiplied by the appropriate statewide foundation allotment.

The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.



PRELIMINARY FY24 BUDGET PLAN

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Massachusetts Department of Elementary and Secondary Education FY24 Chapter 70 Summary

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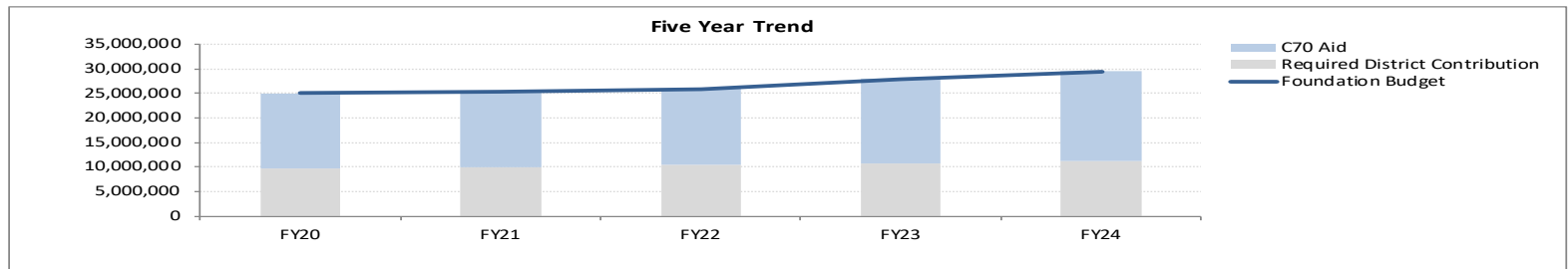
Aid Calculation FY24

Prior Year Aid	
1 Chapter 70 FY23	17,220,222
Foundation Aid	
2 Foundation budget FY24	29,486,021
3 Required district contribution FY24	11,167,317
4 Foundation aid (2 - 3)	18,318,704
5 Increase over FY23 (4 - 1)	1,098,482
Minimum Aid	
6 Minimum \$30 per pupil increase	43,950
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	0
Subtotal	
8 Sum of 1,5,7	18,318,704
Minimum Aid Adjustment	
9 Minimum aid adjustment	17,264,172
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
FY24 Chapter 70 Aid	
12 Sum of 1,5,7,10 minus 11	18,318,704

Note on Minimum Aid Adjustment on lines 9 and 10:
The minimum aid adjustment is the sum of (a) the greater of foundation aid or base aid determined based on the FY21 base and incremental rates, inflated to FY24, and (b) foundation enrollment multiplied by \$30. The aid adjustment increment (line 10) is the line 9 amount less the line 8 amount if the difference is positive. Otherwise, the increment is zero.

Comparison to FY23

	FY23	FY24	Change	Pct Chg
Enrollment	1,467	1,465	-2	-0.14%
Foundation budget	27,936,176	29,486,021	1,549,846	5.55%
Required district contribution	10,715,954	11,167,317	451,363	4.21%
Chapter 70 aid	17,220,222	18,318,704	1,098,482	6.38%
Required net school spending (NSS)	27,936,176	29,486,021	1,549,845	5.55%
Target aid share	57.70%	56.65%		
C70 % of foundation	61.64%	62.13%		
Required NSS % of foundation	100.00%	100.00%		





PRELIMINARY FY24 BUDGET PLAN

House 1

BUDGET SUMMARY

	FINAL <i>EY'2023</i>	PROPOSED <i>EY'2024</i>	DIEE	% Change
Net School Spending	27,936,176	29,486,021	1,549,845	5.55%
Transportation	2,315,720	2,399,080	83,360	3.60%
Above Net School Spending	60,000	150,000	90,000	150.00%
Capital Budget ~ Equipment	435,000	490,000	55,000	12.64%
Vehicles	50,000	10,000	(40,000)	-80.00%
BONDS (Principal & Interest)	0	0	0	0.00%
Total Budget	\$30,796,896	\$32,535,101	\$1,738,205	5.64%
Less Revenues: Estimated Ch. 70	17,220,222	18,318,704	1,098,482	6.38%
(1) REQUIRED MINIMUM CONTRIBUTION	\$10,715,954	\$11,167,317	\$451,363	4.21%
Transportation & Other Operating Budget	\$2,375,720	\$2,549,080	\$173,360	7.30%
Less: Estimated Transportation Aid	1,549,256	1,700,000	150,744	9.7%
Regional Transportation Fund	75,000	75,000	0	0.0%
Excess & Deficiency	375,000	250,000	(125,000)	-33.3%
(2) NET TRANSPORTATION & OTHER OPERATING	\$376,464	\$524,080	\$147,616	39.21%
Capital Budget ~ (Equipment & Vehicles)	\$485,000	\$500,000	\$15,000	3.09%
Less: Excess & Deficiency	225,000	200,000	(25,000)	-11.1%
(3) NET CAPITAL ASSESSMENT	\$260,000	\$300,000	\$40,000	15.38%
BONDS	\$0	\$0	\$0	0.00%
Less: School Building Authority Aid	0	0	0	0.0%
(4) NET BONDS	\$0	\$0	\$0	0.00%
TOTAL ASSESSMENT (All Budgets)	\$11,352,418	\$11,991,397	\$638,979	5.63%

Excess & Deficiency Balance Certified by DOR \$1,006,541 (3.1%)



PRELIMINARY FY24 BUDGET PLAN

House 1

Function Code	Function Description	FY22 Actual Expenditures	FY23 Approved Budget	FY24 Proposed Budget	Increase/Decrease FY 23 to FY 24	Percentage Incr/Decr FY23 to FY24
1100	School Committee	46,108	56,050	53,550	(2,500)	-4.46%
1200	Superintendent's Office	329,671	351,628	328,366	(23,262)	-6.62%
1400	Finance and Legal	528,955	571,724	604,881	33,157	5.80%
1450	District Technology	23,869	185,000	185,000	-	0.00%
	FUNCTION 1000 DISTRICT LEADERSHIP	928,604	1,164,402	1,171,797	7,395	0.64%
2100	Curriculum Supervision	1,014,658	1,034,134	1,071,110	36,976	3.58%
2200	Principal's Office	460,161	493,848	507,534	13,686	2.77%
2250	Building Technology	236,686	255,727	272,873	17,147	6.71%
2300	Teaching Services	10,743,762	11,120,693	11,567,760	447,066	4.02%
2320	Medical/Therapeutic Services	-	500	500	-	0.00%
2350	Professional Development	142,916	178,100	230,000	51,900	29.14%
2400	Textbooks and Instructional Materials	895,241	880,767	1,318,072	437,305	49.65%
2450	Instructional Technology	371,439	500,000	515,000	15,000	3.00%
2700	Student Services	1,357,907	1,347,666	1,358,866	11,200	0.83%
2800	Psychological Services	125,855	143,634	151,528	7,894	5.50%
	FUNCTION 2000 INSTRUCTION	15,348,625	15,955,069	16,993,242	1,038,173	6.51%
3200	Health Services	236,130	248,713	252,463	3,750	1.51%
3300	Student Transportation	2,426,934	2,511,154	2,641,080	129,926	5.17%
3510	Athletic Services	407,144	421,051	446,671	25,620	6.08%
3520	Student Activities	191,068	226,680	239,444	12,764	5.63%
3600	Security	117,918	134,782	136,973	2,191	1.63%
	FUNCTION 3000 STUDENT SERVICES	3,379,194	3,542,380	3,716,631	174,251	4.92%
4110	Custodial Services	796,892	837,931	909,213	71,282	8.51%
4120	Heating of Building	178,781	175,000	189,145	14,145	8.08%
4130	Utilities	1,360,160	1,357,003	1,407,111	50,108	3.69%
4210	Maintenance of Grounds	33,962	105,000	105,000	-	0.00%
4220	Maintenance of Buildings	329,811	364,772	402,276	37,504	10.28%
4230	Maintenance of Equipment	329,319	441,202	435,020	(6,182)	-1.40%
4300	Extraordinary Maintenance	65,057	100,000	100,000	-	0.00%
4400	Networking & Telecomm	257,784	220,000	280,000	60,000	27.27%
4450	Technology Maintenance	175,681	135,000	182,500	47,500	35.19%
	FUNCTION 4000 OPERATIONS & MAINT	3,527,447	3,735,908	4,010,265	274,357	7.34%
5100	Employee Retirement	291,700	338,973	368,736	29,763	8.78%
5200	Employee Benefits	2,991,360	3,478,350	3,662,971	184,621	5.31%
5250	Retired Employee Benefits	1,322,550	1,510,764	1,541,909	31,145	2.06%
5260	Other Non-Employee Insurance	132,230	170,500	146,500	(24,000)	-14.08%
5500	Fixed Charges	54,673	48,500	56,000	7,500	15.46%
	FUNCTION 5000 FIXED CHARGES	4,792,513	5,547,087	5,776,116	229,029	4.13%
7000	Acquisition of Fixed Assets	197,577	450,000	460,000	10,000	5.06%
	FUNCTION 7000 FIXED ASSETS	197,577	450,000	460,000	10,000	5.06%
8100	Long Term Debt - Principal	-	-	-	-	0.00%
8200	Long Term Debt - Interest	-	-	-	-	0.00%
	FUNCTION 8000 DEBT RETIREMENT	-	-	-	-	0.00%
9000	Tuition to other districts	321,179	367,050	367,050	-	-
	FUNCTION 9000 TUITION	321,179	367,050	367,050	-	0.00%
	Transfer to Compensated Absence Fund	-	-	-	-	0.00%
	Transfer to OPEB Fund	10,000	10,000	15,000	5,000	50.00%
	Transfer to Stabilization Fund	25,000	25,000	25,000	-	0.00%
	Total	\$28,530,138	\$30,796,896	\$32,535,101	\$ 1,738,206	5.64%



PRELIMINARY FY24 BUDGET PLAN

House 1

STUDENT ENROLLMENT AND SCHOOL ATTENDING CHILDREN COMPARISONS

<u>COMMUNITIES</u>	<u>FOUNDATION ENROLLMENT</u>			<u>SCHOOL ATTENDING CHILDREN (GR. 1-12)</u>		
	<i>(Basis for Operational Apportionment)</i>			<i>(Basis for Capital Apportionment)</i>		
	<u>10-01-21*</u>	<u>10-01-22**</u>	<u>DIFE</u>	<u>10-01-21*</u>	<u>10-01-22**</u>	<u>DIFE</u>
ASHBURNHAM	67	72	5	1,014	1,054	40
ASHBY	34	37	3	456	463	7
ATHOL	114	111	(3)	1,609	1,770	161
BARRE	50	42	(8)	709	704	(5)
FITCHBURG	375	363	(12)	6,134	6,097	(37)
GARDNER	177	173	(4)	2,481	2,578	97
HARVARD	8	8	0	1,024	999	(25)
HOLDEN	107	130	23	3,290	3,644	354
HUBBARDSTON	46	40	(6)	519	509	(10)
LUNENBURG	94	97	3	1,683	1,654	(29)
PETERSHAM	8	11	3	130	149	19
PHILLIPSTON	21	22	1	151	197	46
PRINCETON	26	25	(1)	441	463	22
ROYALSTON	8	10	2	150	129	(21)
STERLING	62	61	(1)	1,021	1,086	65
TEMPLETON	87	83	(4)	984	1,122	138
WESTMINSTER	73	74	1	1,205	1,240	35
WINCHENDON	109	106	(3)	1,358	1,488	130
TOTAL IN DISTRICT	1,467	1,465	(2)	24,359	25,346	987
TOTAL OUT-OF-DISTRICT	10	19	9			
TOTAL ENROLLMENT	1,477	1,484	8			



PRELIMINARY FY24 BUDGET PLAN

House 1

ASSESSMENT RATIO PERCENTAGES

TRANSPORTATION & OTHER OPERATING PERCENTAGES

CAPITAL PERCENTAGES *

<u>COMMUNITIES</u>	<u>10/1/2021 (2022-2023)</u>	<u>10/1/2022 (2023-2024)</u>	<u>INC/DEC</u>	<u>10/1/2021 (2022-2023)</u>	<u>10/1/2022 (2023-2024)</u>	<u>INC/DEC</u>
Ashburnham	4.57%	4.91%	0.34%	4.16%	4.16%	0.00%
Ashby	2.32%	2.53%	0.21%	1.87%	1.83%	-0.04%
Athol	7.77%	7.58%	-0.19%	6.61%	6.98%	0.37%
Barre	3.41%	2.87%	-0.54%	2.91%	2.78%	-0.13%
Fitchburg	25.59%	24.78%	-0.81%	25.18%	24.06%	-1.12%
Gardner	12.07%	11.81%	-0.26%	10.19%	10.17%	-0.02%
Harvard	0.55%	0.55%	0.00%	4.20%	3.94%	-0.26%
Holden	7.31%	8.87%	1.56%	13.51%	14.38%	0.87%
Hubbardston	3.14%	2.73%	-0.41%	2.13%	2.01%	-0.12%
Lunenburg	6.41%	6.62%	0.21%	6.91%	6.53%	-0.38%
Petersham	0.55%	0.75%	0.20%	0.53%	0.59%	0.06%
Phillipston	1.43%	1.50%	0.07%	0.62%	0.78%	0.16%
Princeton	1.77%	1.71%	-0.06%	1.81%	1.83%	0.02%
Royalston	0.55%	0.68%	0.13%	0.62%	0.51%	-0.11%
Sterling	4.23%	4.16%	-0.07%	4.19%	4.28%	0.09%
Templeton	5.93%	5.67%	-0.26%	4.04%	4.43%	0.39%
Westminster	4.98%	5.05%	0.07%	4.95%	4.89%	-0.06%
Winchendon	7.43%	7.24%	-0.19%	5.57%	5.87%	0.30%
TOTALS	100.00%	100.00%	-0.01%	100.00%	100.00%	0.00%

* Capital Percentages are used for Bonds and Capital cost.



PRELIMINARY FY24 BUDGET PLAN

House 1

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Foundation Enrollment in Regional District

Required Minimum Contribution to Regional District

LEA	Member	FY23	FY24	Change	FY23	FY24	Change
	Total	1,467	1,465	-2	10,715,954	11,167,317	451,363
11	Ashburnham	67	72	5	548,196	603,063	54,867
12	Ashby	34	37	3	337,357	374,166	36,809
15	Athol	114	111	-3	327,378	321,631	-5,747
21	Barre	50	42	-8	349,848	316,705	-33,143
97	Fitchburg	375	363	-12	1,655,228	1,661,077	5,849
103	Gardner	177	173	-4	1,062,724	1,014,928	-47,796
125	Harvard	8	6	-2	122,883	95,809	-27,074
134	Holden	107	130	23	1,156,707	1,450,171	293,464
140	Hubbardston	46	40	-6	480,261	427,077	-53,184
162	Lunenburg	94	97	3	1,012,282	1,127,113	114,831
234	Petersham	8	11	3	90,327	124,676	34,349
235	Phillipston	21	22	1	212,584	227,132	14,548
241	Princeton	26	25	-1	385,080	401,498	16,418
255	Royalston	8	10	2	53,753	71,651	17,898
282	Sterling	62	61	-1	948,973	983,550	34,577
294	Templeton	87	83	-4	570,693	545,212	-25,481
328	Westminster	73	74	1	742,053	771,335	29,282
343	Winchendon	109	106	-3	659,627	650,523	-9,104



PRELIMINARY FY24 BUDGET PLAN

House 1

Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY24 Chapter 70 Determination of City and Town Total Required Contribution

162 Lunenburg

Effort Goal

1) 2022 equalized valuation	1,855,455,700
2) Uniform property percentage	0.3534%
3) Local effort from property wealth	6,556,563
4) 2020 income	520,429,000
5) Uniform income percentage	1.5329%
6) Local effort from income	7,977,885
7) Combined effort yield (3 + 6)	14,534,448
8) FY24 Foundation budget	22,614,681
9) Maximum local contribution (82.5% * 8)	18,657,111
10) Target local contribution (lesser of 7 or 9)	14,534,448
11) Target local share (10 as % of 8)	64.27%
12) Target aid share (100% minus 11)	35.73%

FY24 Increments Toward Goal

13) FY23 required local contribution	12,346,684
14) Municipal revenue growth factor (DOR)	3.60%
15) FY24 preliminary contribution (13 raised by 14)	12,791,165
16) Preliminary contribution pct of foundation (15 / 8)	56.56%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY24 required local contribution (15 - 18), capped at 90% of foundation	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	1,743,283
22) Shortfall percentage (11 - 16)	7.71%
23) Added increment toward target (13 x 1% or 2%)*	246,934
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	1,496,349
26) FY24 required local contribution (15 + 23 + 24)	13,038,099
27) Contribution as percentage of foundation (26 / 8)	57.65%

[See a listing of all 351 communities](#)



PRELIMINARY FY24 BUDGET PLAN

House 1



Massachusetts Department of Elementary and Secondary Education
Office of School Finance

FY24 Chapter 70 Apportionment of Local Contribution Across School Districts

162 Lunenburg

Lunenburg

Montachusett

Combined Total for All Districts

Prior Year Data (for comparison purposes)

1 FY23 foundation enrollment	1,671	94	1,765
2 FY23 foundation budget	20,056,630	1,791,269	21,847,900
3 Each district's share of municipality's combined FY23 foundation	91.80%	8.20%	100.00%
4 FY23 required contribution	11,334,402	1,012,282	12,346,684

FY24 apportionment of contribution among community's districts

5 FY24 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			13,038,099
6 FY24 foundation enrollment	1,615	97	1,712
7 FY24 foundation budget	20,659,695	1,954,986	22,614,681
8 Each district's share of municipality's total FY24 foundation	91.36%	8.64%	100.00%
9 FY24 Required Contribution	11,910,986	1,127,113	13,038,099
10 Change FY24 to FY23 (9 - 4)	576,584	114,831	691,415

The combined totals on lines 5 and 9 may differ due to rounding.



PRELIMINARY FY24 BUDGET PLAN

House 1

LUNENBURG ASSESSMENT & ENROLLMENT HISTORY 2 YEAR COMPARISON FY 2023-2024

Fiscal Year	Foundation Budget	Required Minimum Contribution	(Add'l) Transportation/ Operating Assess	(Add'l) Capital Assess	Bonds	Total Assessment	Foundation Enrollment	School Attending Children	TOWN'S ASSESS PER PUPIL
2023	\$ 1,791,269	\$ 1,012,282	\$ 24,131	\$ 17,964	\$ -	\$ 1,054,376	94	1683	\$ 11,217
2024	\$ 1,954,986	\$ 1,127,113	\$ 34,700	\$ 19,577	\$ -	\$ 1,181,390	97	1654	\$ 12,179
Difference FY 23 to FY 24	\$ 163,717	\$ 114,831	\$ 10,569	\$ 1,613	\$ -	\$ 127,014	3	(29)	



PRELIMINARY FY24 BUDGET PLAN

House 1

		FISCAL YEAR 2024								
		(1)	(2)	(3)	(4)					
FY2024 FOUNDATION COMMUNITIES ENROLLMENT	FOUNDATION BUDGET	REQUIRED MINIMUM CONTRIBUTION	TRANSPORT/ OPERATING ASSES.	CAPITAL ASSES.	BONDS	PROPOSED ASSESSMENT FY'2024	FY 2023 FOUNDATION ENROLLMENT	APPROVED ASSESSMENT FY2023	CHANGE FY'23 ~ FY'24	
Ashburnham	72	1,451,123	603,063	25,757	12,480	0	641,300	67	576,224	65,076
Ashby	37	745,716	374,166	13,236	5,485	0	392,887	34	350,957	41,930
Athol	111	2,237,149	321,631	39,708	20,960	0	382,300	114	373,827	8,473
Barre	42	846,489	316,705	15,025	8,338	0	340,067	50	370,256	(30,189)
Fitchburg	363	7,316,080	1,661,077	129,857	72,180	0	1,863,115	375	1,817,045	46,070
Gardner	173	3,486,727	1,014,928	61,888	30,525	0	1,107,341	177	1,134,654	(27,313)
Harvard	8	120,927	95,809	2,862	11,829	0	110,500	8	135,872	(25,372)
Holden	130	2,620,084	1,450,171	46,505	43,156	0	1,539,832	107	1,219,380	320,452
Hubbardston	40	806,180	427,077	14,309	6,025	0	447,411	46	497,609	(50,198)
Lunenburg	97	1,954,986	1,127,113	34,700	19,577	0	1,181,390	94	1,054,376	127,014
Petersham	11	221,699	124,676	3,935	1,764	0	130,375	8	93,768	36,607
Phillipston	22	443,399	227,132	7,870	2,332	0	237,334	21	219,587	17,747
Princeton	25	503,862	401,498	8,943	5,379	0	415,820	26	396,361	19,459
Royalston	10	201,545	71,651	3,577	1,527	0	76,755	8	57,408	19,347
Sterling	61	1,229,424	983,550	21,822	12,859	0	1,018,231	62	975,792	42,439
Templeton	83	1,672,823	545,212	29,692	13,285	0	588,189	87	603,535	(15,346)
Westminster	74	1,491,432	771,335	26,472	14,682	0	812,489	73	773,660	38,829
Winchendon	106	2,136,376	650,523	37,920	17,617	0	706,060	109	702,108	3,952
Total	1,465	29,486,021	11,167,317	524,080	300,000	0	11,991,397	1467	11,352,418	638,978



PRELIMINARY FY24 BUDGET PLAN

House 1

Massachusetts Department of Elementary and Secondary Education

FY21 Per Pupil Expenditures

Last updated October 2022

LEA	District	In-District FTE Pupils	District FTE Pupils	Total FTE Pupils	Administration	Instructional Leadership	Teachers	Other Teaching Services	Professional Development	Materials, Equipment and Technology	Counseling and Testing	Pupil Service	Operations and Maintenance	Retirement Programs and	In-District Expenditure	Total Expenditure
0830	Minuteman Regional Vocatio	638.4	less than 6	641.4	\$3,398.36	\$2,700.86	\$12,418.43	\$894.20	\$188.95	\$1,679.13	\$1,412.85	\$2,190.21	\$2,734.05	\$5,264.66	\$32,881.70	\$32,814.39
0829	South Middlesex Regional Vo	799.4	less than 6	800.6	\$1,163.17	\$1,814.78	\$9,223.54	\$1,173.08	\$121.98	\$1,393.75	\$1,350.11	\$1,677.35	\$4,302.79	\$4,409.50	\$26,630.04	\$26,597.62
0879	Upper Cape Cod Regional Voc	742.9	6.5	749.4	\$818.73	\$1,563.53	\$8,213.42	\$971.16	\$135.64	\$3,042.76	\$1,135.09	\$2,405.78	\$3,338.08	\$3,892.41	\$25,516.60	\$25,338.64
0815	Cape Cod Regional Vocationa	622.2	7.0	629.2	\$1,176.52	\$1,935.21	\$8,734.87	\$1,180.53	\$427.42	\$1,224.87	\$930.22	\$2,406.94	\$2,242.56	\$5,103.77	\$25,362.92	\$25,144.25
0818	Franklin County Regional Voc	540.2	less than 6	545.4	\$1,176.56	\$1,418.89	\$8,359.36	\$904.68	\$70.58	\$2,244.58	\$764.58	\$3,360.07	\$1,922.46	\$5,077.64	\$25,299.41	\$25,107.13
0851	Northern Berkshire Regional '	473.1	less than 6	478.8	\$954.78	\$1,198.71	\$9,306.39	\$611.01	\$139.27	\$2,500.97	\$751.30	\$3,107.94	\$2,927.49	\$3,622.91	\$25,120.78	\$24,890.29
0871	Shawsheen Valley Regional V	1,287.9	7.0	1,294.9	\$1,238.07	\$1,204.04	\$10,211.25	\$757.92	\$164.08	\$1,590.42	\$949.70	\$2,476.97	\$1,306.63	\$4,877.85	\$24,776.93	\$24,679.92
0860	Pathfinder Regional Vocation	604.0	11.0	615.0	\$1,530.97	\$1,319.72	\$8,781.64	\$884.91	\$111.65	\$2,089.41	\$976.23	\$2,707.49	\$1,840.44	\$4,382.53	\$24,624.99	\$24,381.20
0806	Blue Hills Regional Vocation	893.2	0.0	893.2	\$1,061.84	\$1,319.11	\$8,880.96	\$413.63	\$117.75	\$1,423.85	\$817.55	\$2,099.04	\$2,506.68	\$4,989.29	\$23,629.70	\$23,629.70
0823	Greater Lawrence Regional Vc	1,606.1	12.3	1,618.4	\$1,033.07	\$1,541.28	\$8,739.42	\$936.08	\$105.55	\$1,728.62	\$637.15	\$1,894.56	\$1,913.91	\$4,667.07	\$23,196.72	\$23,074.47
0825	Greater New Bedford Regiona	2,061.6	7.7	2,069.3	\$1,459.63	\$1,715.72	\$7,790.85	\$924.24	\$50.24	\$1,726.03	\$542.42	\$1,829.42	\$3,341.29	\$3,620.09	\$22,999.93	\$22,932.96
0855	Old Colony Regional Vocation	559.3	less than 6	562.3	\$1,048.11	\$1,278.93	\$8,556.79	\$613.74	\$165.32	\$1,553.56	\$843.36	\$2,914.32	\$1,977.61	\$3,854.54	\$22,806.28	\$22,711.27
0878	Tri County Regional Vocation	968.5	less than 6	970.5	\$846.96	\$1,622.14	\$8,541.10	\$715.88	\$83.42	\$1,898.54	\$1,152.92	\$1,962.91	\$1,815.63	\$3,544.18	\$22,183.69	\$22,170.02
0873	South Shore Regional Vocation	640.4	0.0	640.4	\$1,264.81	\$1,292.88	\$8,329.39	\$885.72	\$118.03	\$1,402.33	\$517.40	\$3,044.58	\$2,081.42	\$3,229.35	\$22,165.90	\$22,165.90
0853	Northeast Metropolitan Regic	1,283.5	less than 6	1,284.5	\$1,574.40	\$1,112.23	\$8,316.93	\$970.42	\$177.84	\$1,112.80	\$857.73	\$2,215.01	\$1,813.75	\$3,679.04	\$21,830.16	\$21,825.60
0885	Whittier Regional Vocational	1,237.0	less than 6	1,239.0	\$733.99	\$1,158.21	\$8,151.73	\$294.26	\$150.06	\$1,885.61	\$703.47	\$2,394.56	\$1,931.60	\$4,227.79	\$21,631.27	\$21,641.88
0832	Montachusett Regional Vocat	1,403.4	48.8	1,452.2	\$858.99	\$1,105.93	\$7,080.25	\$617.22	\$243.59	\$2,358.90	\$742.47	\$2,825.93	\$2,780.50	\$3,472.05	\$22,085.84	\$21,573.81
0805	Blackstone Valley Regional Vi	1,246.9	less than 6	1,247.9	\$1,219.38	\$1,419.55	\$7,144.01	\$683.09	\$289.35	\$2,158.05	\$795.33	\$2,675.20	\$1,593.92	\$3,543.95	\$21,521.84	\$21,509.51
0828	Greater Lowell Regional Voca	2,324.0	33.6	2,357.6	\$735.80	\$1,033.72	\$7,559.87	\$651.15	\$91.87	\$2,435.83	\$821.31	\$1,945.96	\$2,339.98	\$4,114.58	\$21,730.08	\$21,503.15
0821	Greater Fall River Regional Vc	1,470.7	12.7	1,483.4	\$1,532.73	\$283.14	\$8,866.72	\$304.54	\$100.64	\$2,125.94	\$711.87	\$1,936.52	\$1,980.04	\$3,266.26	\$21,108.39	\$20,978.46
0852	Nashoba Valley Regional Voc	728.3	less than 6	730.9	\$886.27	\$1,286.46	\$7,628.94	\$362.13	\$98.98	\$1,264.40	\$988.09	\$2,694.42	\$2,141.35	\$3,271.16	\$20,622.20	\$20,629.19
0817	Essex North Shore	1,537.7	12.0	1,549.7	\$1,324.33	\$1,048.37	\$7,558.39	\$402.53	\$257.82	\$1,488.46	\$978.77	\$1,917.91	\$2,719.57	\$2,711.70	\$20,407.83	\$20,557.03
0801	Assabet Valley Regional Voca	1,148.5	0.0	1,148.5	\$953.53	\$1,548.01	\$8,738.63	\$306.31	\$195.04	\$1,279.33	\$867.68	\$1,702.28	\$2,086.59	\$2,758.28	\$20,435.69	\$20,447.01
0810	Bristol-Plymouth Regional Vc	1,316.8	14.7	1,331.5	\$747.94	\$1,014.89	\$7,625.42	\$590.68	\$97.84	\$1,691.74	\$763.08	\$1,791.35	\$1,862.17	\$4,041.08	\$20,226.19	\$20,069.67
0872	Southeastern Regional Vocati	1,546.2	less than 6	1,548.6	\$672.27	\$2,373.58	\$7,537.96	\$651.10	\$114.71	\$1,209.04	\$705.16	\$1,635.83	\$1,956.49	\$3,135.31	\$19,991.45	\$19,974.35
0876	Southern Worcester County R	1,143.4	31.5	1,174.9	\$745.82	\$1,472.15	\$8,300.08	\$683.64	\$108.93	\$1,222.23	\$605.37	\$2,146.76	\$1,482.65	\$2,963.33	\$19,730.95	\$19,363.97



TENTATIVE FY 24 BUDGET PLAN

QUESTIONS ?