

Town of Lunenburg



17 Main Street, P.O. Box 135
Lunenburg, MA 01462-0135
978.582.4139
FAX 978.582.4148

Finance Committee:
Mark Erickson, Chairman
Terri Burchfield, Vice-Chairman
John Henshaw, Secretary
Karin Menard
Jay Simeone

Mark Erickson
3/17/16

Lunenburg Finance Committee Minutes March 10, 2016

Location: Town Hall
Present: Mark Erickson, Terri Burchfield, Karin Menard, Jay Simeone, John Henshaw
Absent: None
Also Present: Kerry Lafleur, Town Manager.

1. Mark E. called the Finance Committee meeting to order at 7:00 pm. He announced that this meeting is being recorded and broadcast over Lunenburg Public Access Cable Channel. The video recording is posted on YouTube at <https://www.youtube.com/user/LunenburgAccess>
2. Comments:
 - a. Public: None
 - b. New Communications:
 - The Planning Board will meet on March 14 at 6:35 at Town Hall to hear and discuss a site plan review. The applicant is Walmart.
 - Mark said the committee has two openings and Mark invites all interested citizens to apply by filling out a talent bank form.

Note: These minutes are an overview of the presentations. For specific details of the Council on Aging presentation, refer to the Town web site. A copy of each presentation is attached to the minutes which are on file at the Town Clerk's office at Town Hall.

3. Council on Aging FY17 Budget

Council on Aging Fiscal 2017 Budget Presentation by Susan Doherty, Director
Overview: <ul style="list-style-type: none">• The Town Manager's recommended FY17 budget of \$111,945 represents a \$735 increase, 0.66%, more than FY16 after recap.• Susan shifted some funds from some line items in the budget, but stayed within the Town Manager's recommended budget.
Effects on Current Service Levels: <ul style="list-style-type: none">• There will be no reduction in services provided by the Council on Aging.

4. Monty Tech FY17 Budget

Monty Tech Fiscal 2017 Budget Presentation by Tammy LaFalam Below is a summary of the presentation.
Overview: <ul style="list-style-type: none">• The tentative budget is based on the Governor's Budget for education which calls for an increase in Chapter 70 aid and is \$145,102 or 0.55% higher than the previous year.• Student enrollment from Lunenburg will increase by 13 students—from 78 students in FY16 to 91 students in FY17, and Lunenburg's community assessment will increase by \$99,789 or 11% (refer to slide #29 in the presentation.)

5. Town Manager's Updates:
 - a. The actual assessment that Lunenburg received from Monty Tech is about \$67,000 higher than the initial assessment. This increase was not included in the initial FY17 budget recommendation. So this is an unresolved issue.
 - b. According to Rep. Benson, the House is unlikely to reduce the level of Chapter 70 funding to cities and towns. Therefore, Kerry decided to use the Chapter 70 aid in the Governor's budget, which is what would fund the increase in school committee's proposed budget over the Town Manager's recommendation.
 - If the level of local aid in the Governor's budget is reduced during the budget process, then the proposed school budget is where the Town would look to in order to balance our budget.
 - c. We are finalizing the first draft of the warrant, but in advance of our meeting next week we will see a draft of the warrant.

6. Review of Minutes:
 - a. February 25: Terri moved to accept the minutes; Karin seconded the motion. The committee approved the motion by a vote of 5-0.
 - b. March 3: Terri moved to accept the minutes; Jay seconded the motion.
 - The committee approved the motion by a vote of 4-0. Karin abstained from voting as she had not attended this meeting.

7. Budget Goals and Opportunities: There was no discussion at this meeting.

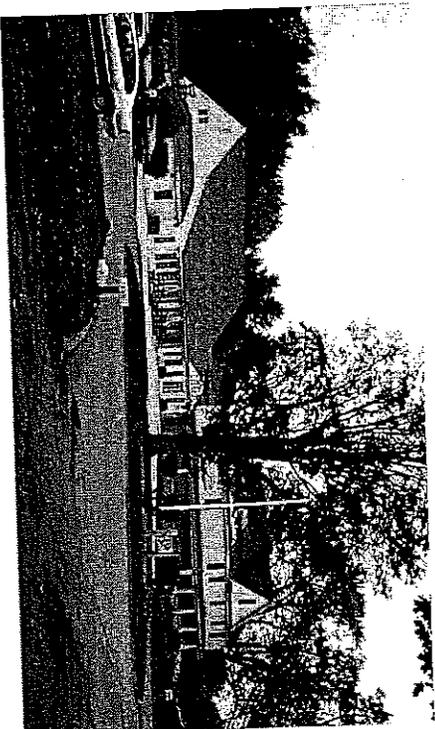
8. Committee and Department Updates:

<u>Committee/Department</u>	<u>Update</u>
DPW, Capital Planning, Public Access Cable—John H.	No report.
Library—Terri B.	No report.
Public Safety—Terri B.	There was some concern about what effects two officers who are each on sick leave would have on the Police Department Budget.
Schools, Monty Tech, COA—Karin M.	No report.
Sewer Commission, Green Task Force—Jay S.	No report.
School Bldg. Comm., Building Re-use--Mark E.	Building Re-use: Jamie Toale in a letter announced that the findings and recommendation of the Building Re-use committee is posted on the Town web site. Further Jamie is available via email or phone to discuss or present the committee's findings and recommendations. School Building: Meeting was cancelled.

9. Next meeting: Special Thursday, March 17th. Presentations on the Public Access Cable Committee and Sewer Commission FY17 Budgets and other monied articles.

10. Adjournment: Karin made a motion to adjourn and Terri seconded the motion. The committee approved the motion 5-0 at 8:50.

Respectfully submitted by John Henshaw March 18, 2016



LUNENBURG COUNCIL ON AGING

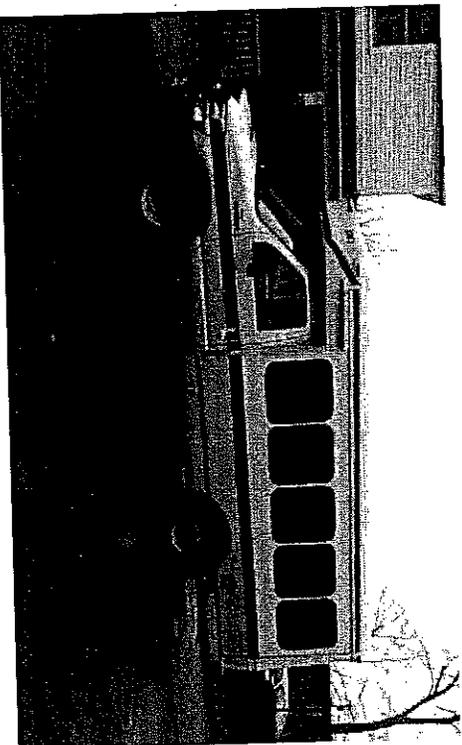
FY17 BUDGET

*The Mission of the Lunenburg Council on Aging
is to advocate for improved quality of life for all seniors through
supportive services, programs and education.*

Council on Aging Staff

Susan Doherty, Director

- Amanda Koeck, Admin. Asst./Transportation
- Faith A. Anderson, Outreach Coordinator
- Joanne Brazell, Meal Site Manager
- Gerald Beloin, MART Van Driver
- Judy Alario, Meal Site Assistant
- James McGuigan, MART Van Driver
- Elisa Watson, Meal Site Assistant
- Paul Grunditz, MART Van Driver (on call)



Council on Aging Board Members



Pete Lincoln, Chairperson

Jacquelyn Dwyer, Vice Chairperson

Judy Tarbell

Deb Lincoln

Cheryl Moisan

Diane Nowd

Kevin McNally

Betty DiGiacomo

Sarah Grant

Brian Guenard

Jane Rabbitt

FY17 COA BUDGET DETAIL SPREADSHEET

	FY14		FY15		FY16		FY16 ACTUAL		FY17 BUDGET		FY17 ABOVE	
	ACTUALS	BUDGET	ACTUALS	BUDGET	BUDGET	11/30/2016	TARGET	TARGET	TARGET	TARGET		
541 COUNCIL ON AGING												
15411 SALARIES COUNCIL ON AGING												
15411/511000	SENIOR CENTER DIRECTOR	\$53,014.32	\$57,303.12	\$54,810.00	\$54,810.00	\$16,068.98	\$56,014.40	\$0	\$0	\$0	\$0	\$0
15411/511001	COUNCIL ON AGING CLERICAL	\$19,198.74	\$24,408.99	\$25,787.00	\$25,787.00	\$2,389.20	\$22,928.48	\$0	\$0	\$0	\$0	\$0
15411/511015	MEAL SITE MANAGER SALARY	\$9,899.07	\$14,004.15	\$13,000.00	\$13,000.00	\$4,129.77	\$11,159.24	\$0	\$0	\$0	\$0	\$0
15411/5114002	OUTREACH WORKER	\$8,359.46	\$8,412.00	\$9,000.00	\$9,000.00	\$3,532.41	\$12,870.00	\$0	\$0	\$0	\$0	\$0
15411/5114002	LONGEVITY PAY	\$648.62	\$1,016.87	\$1,213.00	\$1,213.00	\$1,249.50	\$1,400.36	\$0	\$0	\$0	\$0	\$0
15411/519010	CONTRACT EVALUATION STIPEND	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
	SALARIES COUNCIL ON AGING	\$91,120.21	\$105,150.33	\$103,810.00	\$103,810.00	\$27,369.86	\$104,372.48	\$0	\$0	\$0	\$0	\$0
15412 EXPENSES COUNCIL ON AGING												
15412/521001	OFFICE EQUIPMENT MTC	\$-	\$1,420.00	\$1,200.00	\$1,200.00	\$-	\$1,200.00	\$0	\$0	\$0	\$0	\$0
15412/521011	ELECTRICITY CHARGES	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
15412/521025	HEATING CHARGES/NATURAL GAS	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
15412/523001	WATER CHARGES	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
15412/523003	SEWER USAGE FEE	\$-	\$-	\$-	\$-	\$-	\$399.52	\$0	\$0	\$0	\$0	\$0
15412/530000	PROGRAMS COA	\$-	\$-	\$500.00	\$500.00	\$-	\$200.00	\$0	\$0	\$0	\$0	\$0
15412/530100	MOC NUTRITION	\$-	\$-	\$400.00	\$400.00	\$-	\$500.00	\$0	\$0	\$0	\$0	\$0
15412/531012	TRAINING	\$-	\$-	\$300.00	\$300.00	\$-	\$400.00	\$0	\$0	\$0	\$0	\$0
15412/534400	POSTAGE	\$-	\$-	\$100.00	\$100.00	\$-	\$100.00	\$0	\$0	\$0	\$0	\$0
15412/534500	ADVERTISING	\$-	\$269.77	\$400.00	\$400.00	\$110.20	\$600.00	\$0	\$0	\$0	\$0	\$0
15412/540000	OFFICE SUPPLIES	\$201.86	\$-	\$-	\$-	\$-	\$-	\$0	\$0	\$0	\$0	\$0
15412/542002	PURCHASE COMPUTERS	\$-	\$3,857.12	\$4,000	\$4,000	\$1,155.00	\$3,673.00	\$0	\$0	\$0	\$0	\$0
15412/571000	MILEAGE REIMBURSEMENT	\$3,119.78	\$175.00	\$500.00	\$500.00	\$-	\$500.00	\$0	\$0	\$0	\$0	\$0
15412/573100	MEETING/SCHOOL	\$-	\$-	\$-	\$-	\$-	\$-	\$0	\$0	\$0	\$0	\$0
	EXPENSES COUNCIL ON AGING	\$3,321.64	\$5,721.89	\$7,400.00	\$7,400.00	\$1,265.20	\$7,572.52	\$0	\$0	\$0	\$0	\$0
	TOTAL COUNCIL ON AGING	\$94,441.85	\$110,872.22	\$111,210.00	\$111,210.00	\$28,635.06	\$111,945.00	\$0	\$0	\$0	\$0	\$0

**COUNCIL ON AGING BUDGET
FY17 LINE CHANGES**

Line Item

15411/511015 Outreach Salary

Requesting increase of 3 hours per week. Outreach hours will be 8 a.m. to 5 p.m. to allow for better office coverage. 15 hours from the town budget/12 hours from the Formula Grant (FG)

15412/530000 Programs

Requesting that \$399.52 be placed into the program line. Statistics show that more people participate in programs if the user fee is decreased. Savings from the mileage line decrease will allow this to happen.

15412/531012 Training

Slight increase to allow for various computer trainings, Servsafe certification and staff C.P.R./defibrillator trainings.

15412/530100 MOC

FY16 Montachusett Opportunity Council yearly donation request has decreased to \$200.

15412/534400 Postage

Increase request to cover postage usage. Our elders are very generous with donations of stamps, and although this is much appreciated, my feeling is that we should not rely on the kindness of people on fixed incomes for our postage.

15412/540000 Office Supplies

Increase request due to necessity. The staff at the COA makes every effort to conserve paper, envelopes, etc. and we have in the past asked for donations from other town departments to get us through until the new fiscal year.

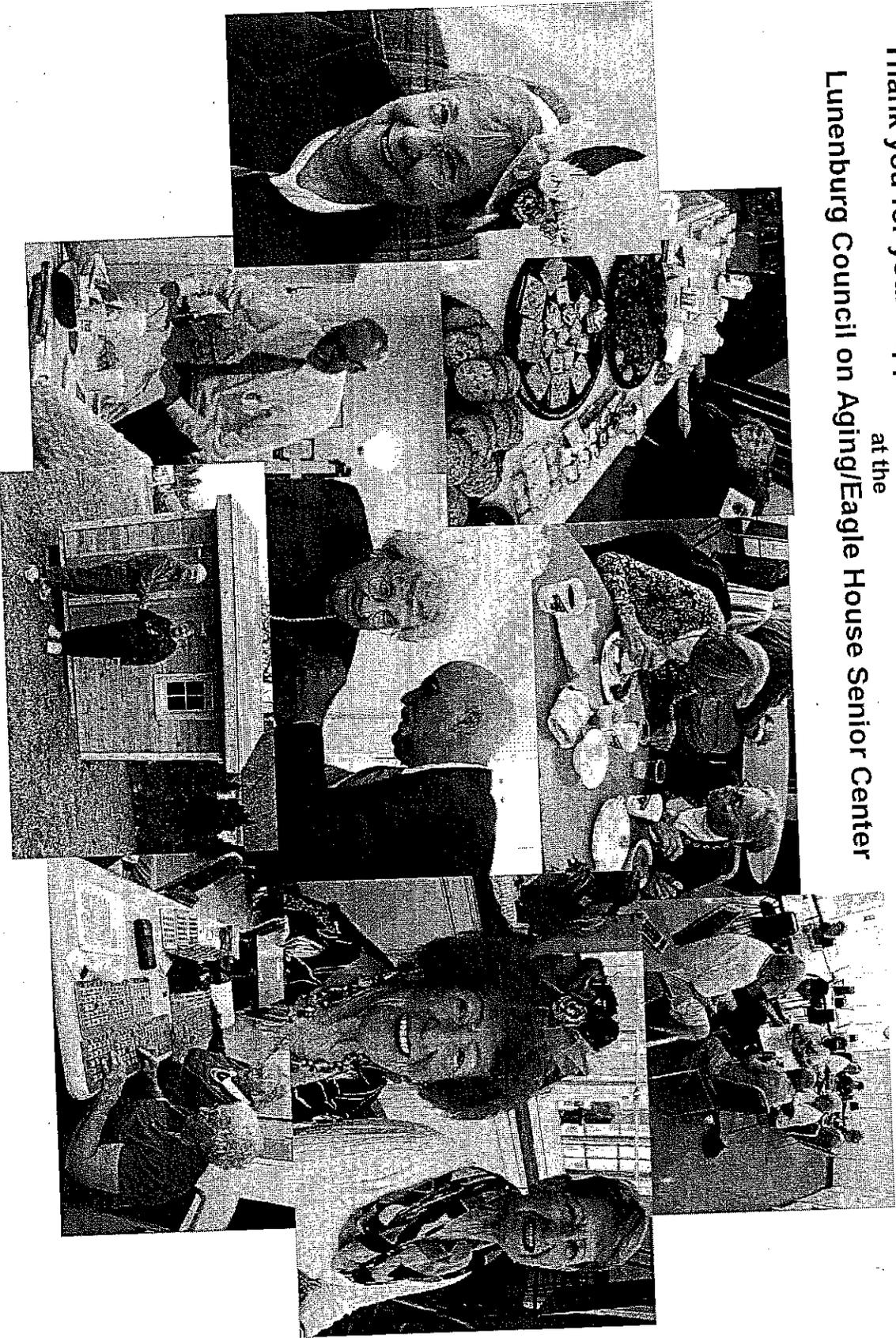
15412/571000 Mileage

As of 1/1/16 the mileage for MOW (Meals on Wheels) drivers was decreased from a \$15 stipend each time a delivery was made to \$11.50 per week.

CHANGES IN FY16

- ❖ The Eagle House now welcomes all people who are age 50+ in Lunenburg and surrounding communities.
- ❖ New hours of operation are Monday, Tuesday, Thursday 8 a.m. – 5 p.m. Wednesdays 8 a.m. -8 p.m. CLOSED Fridays
- ❖ In FY16 we received \$18,954.00 in Formula Grant funding. This was an increase from \$8 to \$9 per elder. Formula grant funds are used to offset part of the outreach coordinator salary, meal site assistant salary, programs, mileage, dues, etc.
The current FG amount is determined by the 2010 Federal Census and there were 2,106 people over the age of 60 in Lunenburg that year.
Currently Lunenburg's "Over 60 Voter Registration List" shows that we have approximately 2,729 people age 60+. Projections from the U.S. Census Bureau state that over the next 20 years, Massachusetts population growth will occur almost entirely in the 60+ age groups.
The next U.S. Census will not be conducted until 2020 so unless the \$ amount per elder is increased or decreased, the FG funds should remain relatively the same.
- ❖ A Greater Lowell Community Foundation grant in the amount of \$3,000 was applied for in October to reinstate the RUOK program. This program consists of an automated phone call that is made to an elder's home at the same time each day. If after several attempts the participant does not answer, emergency personnel are dispatched to the home and the person's emergency contact will be notified. The equipment will be housed at the Nashoba Valley Regional Dispatch Center.
We are please to announce that we were notified in February that we have been approved for full funding.
- ❖ We are currently collaborating on various projects with different town/community organizations such as Nashoba Valley Regional Dispatch – Police/Fire Depts. – Lunenburg Schools – DPW - Lunenburg Public Library – Lunenburg Public Access Television - Fitchburg State University – Lunenburg Lion's Club – Lunenburg Women's Club – Lunenburg Friendly Seniors – Lunenburg Boy & Girl Scouts – Lunenburg Boys & Girls Club - Eagle House Supporters Inc.
We are striving to build stronger civic partnerships within our town and other communities.

Thank you for your support for our programs from everyone
at the
Lunenburg Council on Aging/Eagle House Senior Center



1 Ashburton Place, 5th Floor
Boston, MA 02108-1518

Print/Enter Name of COA: Lunenburg

#	Personnel	Municipal Funding* FY 2016 (see below)	(A) PRELIMINARY \$9.00/senior*	(B) Initial if a Revision...	Hours/ week w/ELD funds	ID totals for Formula funded position(s), indicate S/(hour or unit of svc.) X hours/week X number of Weeks; & ID fringe (if applicable). *NOTE: At least \$4500 available, regardless of town size.	For ELD Use
1	Director/Coordinator	\$54,810				Director \$26.15/hr (40 hrs.) Town Admin. Asst. \$22.04/hr (22.5 hrs.) Town	
1	Administrative Ass't Program Coordinator Coord. Of Volunteers	\$25,787					
	Fiscal Manager						
	Clerk/Typist Secretary Receptionist						
	Chef/Cook						
3	Site Manager Custodian	\$13,000				Site Manager shared position \$12.01 (19.5 hrs.) Town 1 Aide \$10.70 (4 hrs.) Formula Grant 1 Aide \$10.38 (4 hrs.) Formula Grant	
2	Kitchen Aides		\$4,385			2 Drivers \$13.48 (approx.35 hrs.) Regional Transit Authority	
2	Dispatcher					1 Dispatcher \$22.04 (12.5 hrs.) Regional Transit Authority *(Admin. Asst. is the dispatcher)	
1	Outreach Worker Outreach Coord./Spec. Social Service Coord. Social Worker	\$9,000	\$10,993			Outreach Coordinator \$16.02 (10 hrs.) Town \$16.02 (14 hrs.) Formula Grant	
	Other: e.g. program instructors						

Sub-total \$102,597

\$15,378

\$

*Optional

Please note municipal positions. (Job title/s, funding totals

and

hours are appreciated.) Thank you. FY2016-8-2016 (6.3.15) H&E 7 + A. P1 [--8a--]

Non-Personnel Cost Category	(A) PRELIMINARY	(B) Revision	ELD & COA Notes	For ELD Use
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Staff/Volunteer Trans. Client Transportation	\$436		Rate determined locally.	
Rent/Mortgage			(Secure & retain contract/agreement for transportation service/s)	
Utilities			Describe concisely. Secure and retain quotes/estimates. Note (estimated) completion date/s.	
Renovation/Construction			Specify/Itemize and attach to budget. Check with the "GREEN GUIDE".	
Equipment/furnishings			(Cite representative items, costs).	
Office/program supplies	\$200		(Cite representative costs, items) Please see "GREEN GUIDE" for exterior work.	
Facility Maintenance/supplies			(Cite representative costs)	
Printing/Copying (non-newsletter)				
Postage				
Dues	\$400		ELD is to be recognized as supporting this activity.	
Newsletter Printing				
Conference/Education Training (Board/Staff)	\$300		Maximum/eligible costs cited in the ELD "GREEN GUIDE".	
Volunteer Recognition*			Identify education/in-service training. Max. \$16.50/Yr. (PP) with Formula \$'s. VRS required. * Identify the minimum # of hours required for recognition or indicate "N/A." → See notes regarding eligible/ineligible volunteer hours. Thank you. <input type="text"/>	
Contractors / Other	\$2240		2 Meds on Wheels Drivers each day @ \$15 stipend, per day, each driver *\$2240 Formula Grant *\$4000 Town	

Sub-total (page 2) \$ 3,576

Sub-total (page 1) \$ 15,378

Date of this budget: 07/15/2015

TOTAL \$ 18,954

*Volunteer Resource Sheet to be submitted by 26 August 2015

EAGLE HOUSE SUPPORT FOR CALENDAR YEAR 2015

MAINTENANCE OF GROUNDS	\$2,075.99	
WALKWAY FUNDS PROVIDED TO EAGLE SCOUT	\$2,140.00	
SENIOR REC AREA		
PLANTINGS & GRADING	\$2,500.00	
SHED & SETUP	\$2,233.00	
COMPUTER UPGRADE	\$1,295.46	
MISCELLANEOUS OPERATIONS	\$2,099.00	
	<table border="1"><tr><td>\$12,343.45</td></tr></table>	\$12,343.45
\$12,343.45		

MISCELLANEOUS	
BEVERAGES	\$477.00
OPEN HOUSE	\$200.00
MAILINGS	\$548.00
SUPPLIES	\$565.00
VOLUNTEER RECOGNITION	<u>\$309.00</u>
	\$2,099.00

NEW FY16 PROGRAMS AT EAGLE HOUSE

1. Community Read Program with FSU, Lunenburg COA, & Lunenburg Library
2. Intergenerational NHS – Raking, snow shoveling, gift wrapping, device day
3. *Tiny House Presentation May 18th at 6PM
4. *Antique Appraisal Day Harley House Antiques Date TBD
5. Shuffle Board Court - spring
6. Outreach Breakfast Club
7. RUOK reinstated with Grant from Community Foundation of NC Mass/Nashoba Valley Healthcare Fund
8. Wednesday night programming including YOGA, Arts & Crafts, & Floral Arrangement
9. Cultural videos Rick Stepton Beyond the Cuff and Pink Flamingos, Judith Lindstedt
10. Fire Dept. Lakes & Ponds Ice Safety
11. Fire Dept. Friends & Family CPR
12. *Multi Town Department Town Stroll – May?
13. Songbirds of the Northeast, May 16th 2PM
14. Eagle House Informational Video PACC
15. Open to the community for people age 50+
16. *Veteran's Officer/Veteran's Support Group
17. Pizza Wednesdays
18. *Letter's from Lunenburg
19. *Eagle Scout Raised Community Vegetable Garden Beds
20. COA English Tea Party
21. COA Fascinator Class
22. COA Heart Pin
23. COA Door Decoration
24. Outreach Red Dress Gala - February
25. Outreach Holiday Luncheon Dixie Hot Four
26. Outreach St. Patty's Day Luncheon March 17th 12 Noon
27. Police TRIAD Corner in Newsletter – coming in April
28. Police Women's Self Defense Class – Mondays in May?
29. *Narcan Community presentation LUK May 20th 6PM
30. *"Tick Talk" Nashua River Watershed June 1st 6PM

We continue to work with outside agencies on programming such as Golden Living Centers, Manor on the Hill, Nashoba Nursing & Hospice, River Court in Groton, Lion's Club, River Terrace in Lancaster, Lunenburg Police & Fire, Worcester County Sheriff's Department, Nashoba Valley Regional Dispatch, LUK, Lunenburg Women's Club, Nashoba Valley Regional Health Center, the Nashua River Watershed Association, Lunenburg Flowers & Gifts, and Senior Social Agencies from Lunenburg Nova Scotia Canada.

Ongoing weekly programs are BINGO, Stretch & Tone, Chair Yoga, Book Club, Bridge, Cribbage, Movies, Quilting, Mah Jong, Walking Club, Pancake Breakfast, Wii, Bocce

Event Statistics from 07/01/2015 to 03/10/2016**Filters:**

Age: >=0

Site(s):

Category	Duplicated	Unduplicated	60 and Over Guests	Under 60 Guests	Hours
Cultural	34	30	0	0	77.00
Intergenerational	10	8	0	0	38.00
Other	572	158	0	0	4,576.00
Outreach Advocacy	19	18	0	0	64.00
Professional Services	36	34	0	0	126.00
Recreation	3824	410	0	0	9,554.33
Wellness	2180	262	0	0	3,417.58
Total Event Signins	6675	610	0	0	17,852.91
Total Swipes	4604	325			

Event Statistics from 07/01/2014 to 03/12/2015

Filters:

Age: >=0

Site(s):

Category	Duplicated	Unduplicated	60 and Over Guests	Under 60 Guests	Hours
Cultural	16	16	0	0	32.00
Intergenerational	14	11	0	0	21.00
Other	623	145	0	0	4,024.50
Outreach Advocacy	28	27	0	0	103.00
Professional Services	27	26	0	0	77.00
Recreation	3003	321	0	0	7,784.83
Support Services	115	34	0	0	447.50
Wellness	2172	280	0	0	4,052.00
Total Event Signins	5998	538	0	0	16,541.83
Total Swipes	3854	260			

Transportation provided between 07/01/2015 and 03/10/2016**Filters:**

Age: >=0

Site(s):

Category	Duplicated	Unduplicated
Medical	437	35
Other	670	28
Rec/Social	372	18
Shopping	569	17
Totals	2048	52

Total Undelivered Count: 0

[View all Seniors](#)

Transportation provided between 07/01/2014 and 03/12/2015

Filters:

Age: >=0

Site(s):

Category	Duplicated	Unduplicated
Medical	485	37
Other	540	30
Rec/Social	551	24
Shopping	586	17
Totals	2162	56

Total Undelivered Count: 0

View all Seniors

Meals between 07/01/2015 and 03/10/2016

Filters:

Age: >=0

Site(s):

Meal Name	Duplicated	Unduplicated
MOW	2940	42
Totals	2940	42

View all Seniors

Meals between 07/01/2014 and 03/12/2015

Filters:

Age: >=0

Site(s):

Meal Name	Duplicated	Unduplicated
MOW	3375	40
Totals	3375	40

View all Seniors

MONTY TECH

Tentative Budget 2016 - 2017

Lunenburg

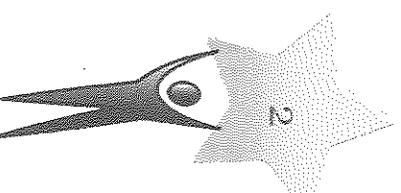
March 10, 2016

Highlights from House 2

- FY17 Chapter 70 (prelim) is \$4.58B
 - \$72M (1.6%) increase from FY16
- Foundation budgets are lowered by an inflation factor of -0.22%.
- The equity component of the formula continues to be phased in. Those communities required to contribute more than their targets will have the gap between their required and target local contributions reduced by 70%.
- All districts receive at least \$20 per pupil in additional aid over the prior year.
- Free and reduced price lunch data is no longer available for all districts as a result of districts' participation in the USDA's Community Eligibility Program. As a result, the foundation budget will now be calculated using economically disadvantaged enrollment in place of formerly available low income enrollment. The rate has changed to reflect the new metric.

1/27/2016

www.doe.mass.edu



FISCAL YEAR 2017 BUDGET SUMMARY

	APPROVED FY2016	PROPOSED FY2017	DIFE
(1) Gross Budget	\$26,229,366	\$26,374,468	\$145,102
<u>Less:</u>			
Transportation & Above NSS	(1,940,045)	(1,836,354)	103,691
Capital Budget ~ Equipment	(290,000)	(290,000)	0
Vehicles	0	(45,000)	(45,000)
BONDS (Principal & Interest)	(1,208,628)	(1,204,669)	3,959
(2) Net School Spending	\$22,790,693	\$22,998,445	\$207,752
<u>Less Revenues:</u>			
Estimated Ch. 70	(13,837,825)	(13,867,825)	(30,000)
FY 17 REQUIRED MINIMUM CONTRIBUTION	\$8,952,868	\$9,130,620	\$177,752
(3) Transportation & Other Operating Budget	\$1,940,045	\$1,836,354	(\$103,691)
<u>Less:</u>			
Estimated Transportation Aid	(904,000)	(1,083,693)	(179,693)
Excess & Deficiency	(210,000)	0	210,000
NET TRANSPORTATION & OTHER OPERATING	\$826,045	\$752,661	(\$73,384)
(4) Capital Budget ~ (Equipment & Vehicles)	\$290,000	\$335,000	\$45,000
<u>Less:</u>			
Excess & Deficiency	(290,000)	(300,000)	(10,000)
NET CAPITAL ASSESSMENT	\$0	\$35,000	\$35,000
(5) BONDS	\$1,208,628	\$1,204,669	(\$3,959)
<u>Less:</u>			
School Building Authority Aid	(948,213)	(948,213)	0
NET BONDS	\$260,415	\$256,456	(\$3,959)
TOTAL ASSESSMENT (All Budgets)	\$10,039,328	\$10,174,737	\$135,409

0-557

SUMMARY BY FUNCTION CODE

2015 -2017

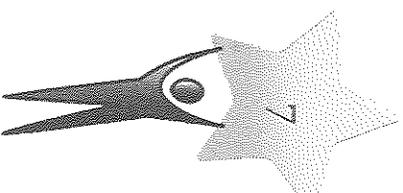
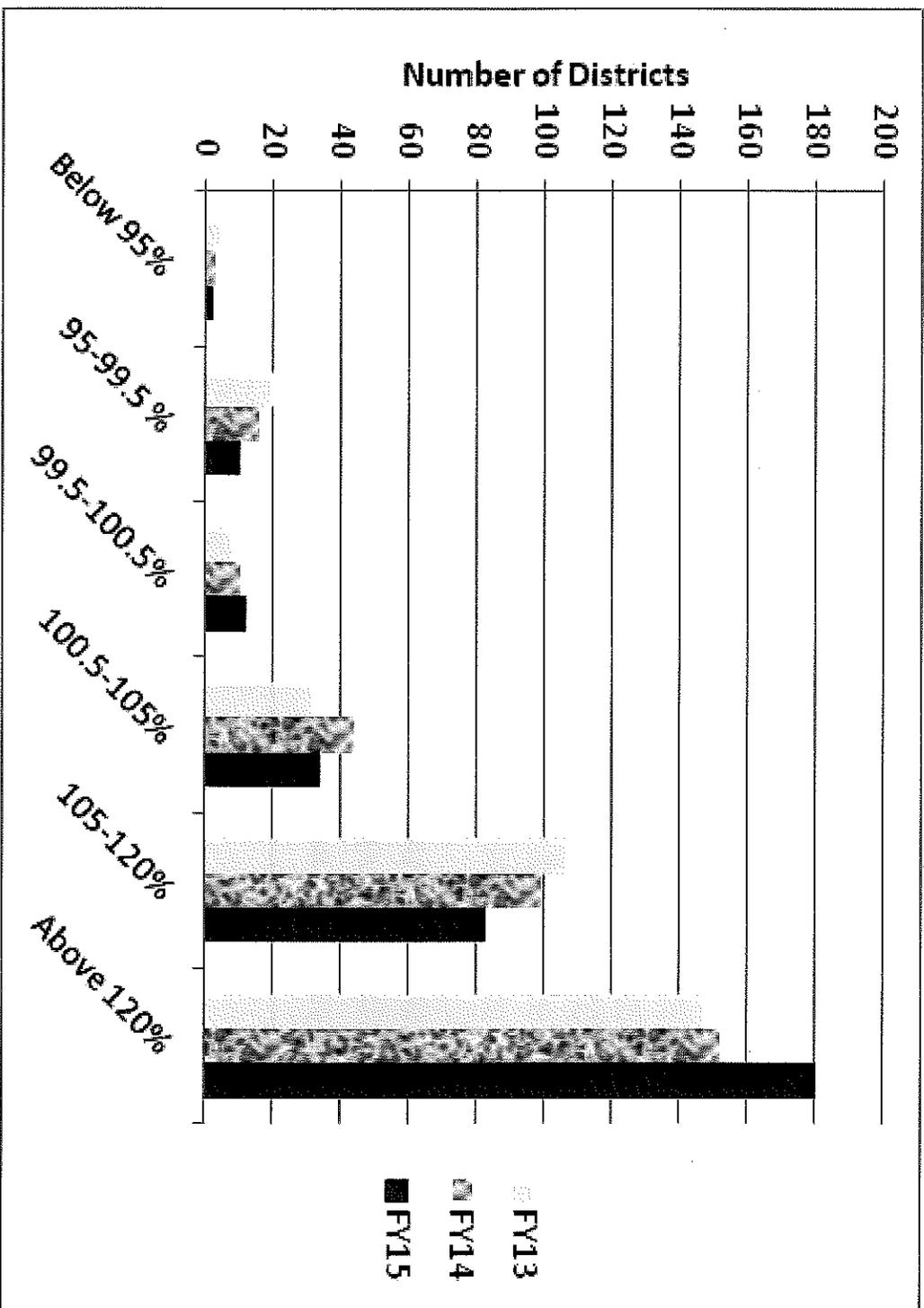
Function Code	Function Description	Expenditures			Increase/ Decrease FY16 to FY17	Percentage Inc/Decr FY16 to FY17
		FY15 Actual	FY16 Approved Budget	FY17 Proposed Budget		
1100	School Committee	64,257	48,510	48,588	78	0.16%
1200	Superintendents Office	306,758	230,099	233,452	3,353	1.46%
1400	Finance and Legal	535,256	529,137	545,297	16,160	3.05%
1450	District Technology	72,543	131,806	98,806	(33,000)	-25.04%
	FUNCTION 1000 DISTRICT LEADERSHIP	978,813	939,552	926,143	(13,409)	-1.43%
2100	Curriculum Supervision	939,668	903,289	898,239	(5,050)	-0.56%
2200	Principals Office	414,926	476,143	491,287	15,144	3.18%
2250	Building Technology	392,725	403,414	397,334	(6,081)	-1.51%
2300	Teaching Services	8,716,852	8,950,294	9,078,784	128,490	1.44%
2320	Medical/Therapeutic Services	-	12,000	7,500	(4,500)	-37.50%
2350	Professional Development	203,931	223,327	186,700	(36,627)	-16.40%
2400	Textbooks and Instructional Materials	873,032	875,610	658,767	(216,843)	-24.76%
2450	Instructional Technology	133,514	380,094	373,000	(7,094)	-1.87%
2700	Student Services	1,238,782	1,261,781	1,262,433	652	0.05%
2800	Psychological Services	86,824	108,841	114,999	6,158	5.66%
	FUNCTION 2000 INSTRUCTION	13,000,254	13,594,793	13,469,042	(125,751)	-0.92%
3200	Health Services	185,231	192,838	204,270	11,432	5.93%
3300	Student Transportation	1,800,038	1,914,916	1,935,474	20,558	1.07%
3510	Athletic Services	368,388	369,244	366,133	(3,111)	-0.84%
3520	Student Activities	199,291	180,850	188,639	7,789	4.31%
3600	Security	116,747	119,225	125,854	6,629	5.56%
	FUNCTION 3000 STUDENT SERVICES	2,669,694	2,777,073	2,820,370	43,297	1.56%
4110	Custodial Services	664,141	672,547	702,227	29,680	4.41%
4120	Heating of Building	153,171	250,000	195,000	(55,000)	-22.00%
4130	Utilities	1,357,492	1,313,941	1,386,968	73,027	5.56%
4210	Maintenance of Grounds	46,683	49,000	39,000	(10,000)	-20.41%
4220	Maintenance of Buildings	479,355	375,860	334,557	(41,303)	-10.99%
4230	Maintenance of Equipment	267,880	233,500	257,250	23,750	10.17%
4300	Extraordinary Maintenance	18,975	35,000	30,000	(5,000)	-14.29%
4400	Networking & Telecomm	18,629	54,018	39,670	(14,348)	-26.56%
4450	Technology Maintenance	137,697	102,500	139,500	37,000	36.10%
5100	FUNCTION 4000 OPERATIONS & MAINT	3,144,022	3,086,366	3,124,172	37,806	1.22%
5200	Employee Retirement	243,961	256,000	265,000	9,000	3.52%
	Employee Benefits	2,835,254	2,670,882	2,721,812	50,930	1.91%
5250	Retired Employee Benefits	821,348	1,009,672	1,062,460	52,788	5.23%
5260	Other Non-Employee Insurance	121,872	103,300	127,200	23,900	23.14%
5500	Fixed Charges	18,627	16,000	18,500	2,500	15.63%
	FUNCTION 5000 FIXED CHARGES	4,041,062	4,055,854	4,194,972	139,118	3.43%
7000	Acquisition of Fixed Assets	223,688	290,000	335,000	45,000	15.52%
8100	FUNCTION 7000 FIXED ASSETS	198,688	290,000	335,000	45,000	15.52%
8200	Long Term Debt - Principal	957,000	994,000	1,030,000	36,000	3.62%
	Long Term Debt - Interest	253,099	214,628	174,669	(39,959)	-18.62%
9000	FUNCTION 8000 DEBT RETIREMENT	1,210,099	1,208,628	1,204,669	(3,959)	-0.33%
	Tuition to other districts	280,442	277,100	300,100	23,000	8.30%
	FUNCTION 9000 TUITION	280,442	277,100	300,100	23,000	8.30%
	Total	\$25,548,074	\$26,229,366	\$26,374,468	\$ 145,102	0.55%

SUMMARY BY FUNCTION CODE

2015 -2017

Function Code	Function Description	FY15	FY16	FY17	Increase/ Decrease	Percentage Incr/Decr
		Actual Expenditures	Approved Budget	Proposed Budget		
1000	DISTRICT LEADERSHIP	978,813	939,552	926,143	(13,409)	-1.43%
2000	INSTRUCTION	13,000,254	13,594,793	13,469,042	(125,751)	-0.92%
3000	STUDENT SERVICES	2,669,694	2,777,073	2,820,370	43,297	1.56%
4000	OPERATIONS & MAINT	3,144,022	3,086,366	3,124,172	37,806	1.22%
5000	FIXED CHARGES	4,041,062	4,055,854	4,194,972	139,118	3.43%
7000	FIXED ASSETS	198,688	290,000	335,000	45,000	15.52%
8000	DEBT RETIREMENT	1,210,099	1,208,628	1,204,669	(3,959)	-0.33%
9000	TUITION	280,442	277,100	300,100	23,000	8.30%
Total		\$25,548,074	\$26,229,366	\$26,374,468	\$ 145,102	0.55%

Most Districts Spend in Excess of Their Net School Spending Requirement



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

**Net School Spending and Foundation Budget FY15
292 of 321 districts districts reporting**

LEA	district name	required		actual		amt over or under		actual as pct of	
		net school spending	net school spending	net school spending	net school spending	required	required	foundation budget	foundation
97	FITCHBURG	61,747,060	60,882,442	-864,618	98.6	61,364,752	99.2		
103	GARDNER	26,593,601	26,492,982	-100,619	99.6	26,236,297	101.0		
832	MONTAQUSETT	22,410,876	22,453,730	42,854	100.2	22,098,279	101.6		
615	ATHOL ROYALSTON	19,630,654	20,096,314	465,660	102.4	17,539,155	114.6		
720	NARRAGANSETT	14,698,763	15,568,623	869,860	105.9	12,841,231	121.2		
753	QUABBIN	26,228,214	28,697,435	2,469,221	109.4	21,722,178	132.1		
735	NORTH MIDDLESEX	37,024,056	40,783,550	3,759,494	110.2	32,881,223	124.0		
755	RALPH C MAHAR	8,209,853	9,075,767	865,914	110.5	7,705,540	117.8		
775	WACHUSETT	64,632,585	71,851,899	7,219,314	111.2	63,713,837	112.8		
610	ASHBURNHAM WESTMINSTER	21,199,498	23,725,505	2,526,007	111.9	20,944,478	113.3		
162	LUNENBURG	14,980,028	18,452,511	3,472,483	123.2	14,945,463	123.5		
125	HARVARD	10,372,672	14,528,279	4,155,607	140.1	9,617,699	151.1		
234	PETERSHAM	878,414	1,314,354	435,940	149.6	566,087	232.2		

General Fund- Income and Expense Summary

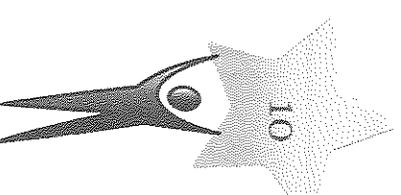
	Received	Received	Received	Budgeted	Proposed	Change	% Change
	12-13	13-14	14-15	15-16	16-17	(Decrease)	
General Fund Income							
State Aid							
Chapter 70	13,727,675	13,764,000	13,800,675	13,837,825	13,867,825	30,000	0.22%
Transportation Reimbursement	895,675	815,343	1,065,340	904,000	1,083,693	179,693	19.88%
School Building Authority Aid	948,213	948,213	948,213	948,213	948,213	0	0.00%
Local Receipts							
Community Assessments	8,063,263	8,682,724	9,441,464	10,039,328	10,174,737	135,409	1.35%
Interest Income	12,315	11,541	10,696	0	0	0	0.00%
Miscellaneous Receipts	136,681	629,815	121,214	0	0	0	0.00%
Appropriation from E&D	450,000	350,000	480,000	500,000	300,000	(200,000)	-40.00%
Fund Transfers	376,742	250,000	0	0	0	0	0.00%
Total General Fund Income	\$24,610,564	\$25,451,635	\$25,867,602	\$26,229,366	\$26,374,468	\$145,102	0.55%

Chapter 70 aid is determined in three basic steps

A district's Chapter 70 aid is determined in three basic steps:

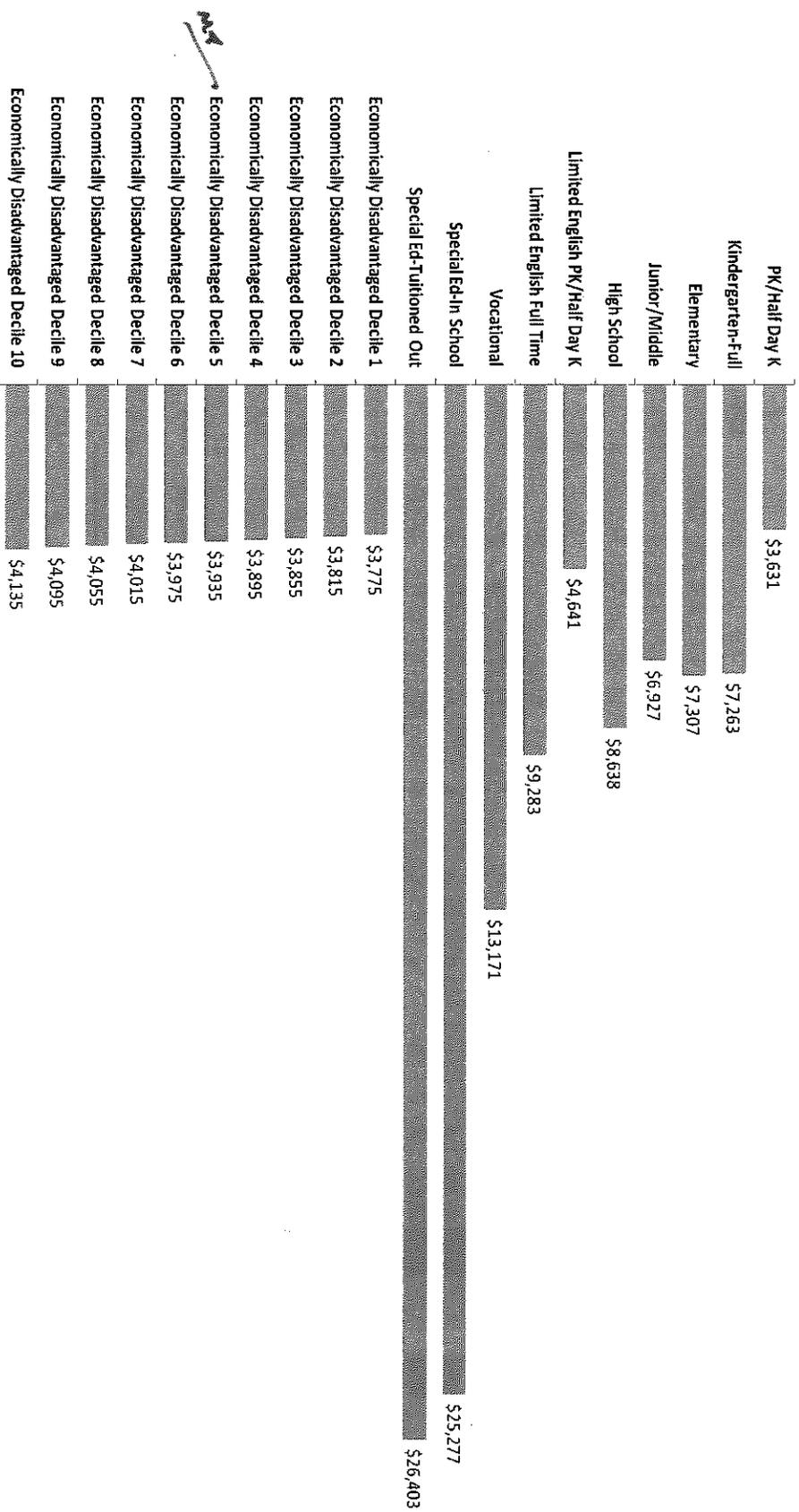
1. It defines and calculates a **foundation budget**, an adequate funding level for each district, given the specific grades, programs, and demographic characteristics of its students.
2. It then determines an equitable **local contribution**, how much of that "foundation budget" should be paid for by each city and town's property tax, based upon the relative wealth of the community.
3. The remainder is funded by Chapter 70 **state aid**.

Local Contribution + State Aid = a district's Net School Spending (NSS) requirement. This is the minimum amount that a district must spend to comply with state law.



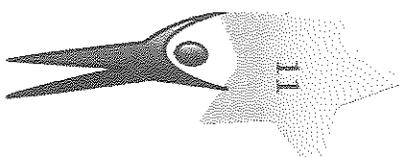
Foundation budget rates reflect differences in the cost of educating different types of students.

FY17 Foundation Budget Rates



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Office of School Finance

FY17 Chapter 70 Foundation Budget

832 MONTACHUSETT

	Base Foundation Components										Incremental Costs Above The Base			TOTAL*
	(1) Pre-School	(2) Kindergarten Half-Day	(3) Kindergarten Full-Day	(4) Elementary	(5) Jr High/ Middle	(6) High School	(7) ELL PK	(8) ELL K Half	(9) ELL KF - 12	(10) Voc- tional	(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Economically Disadvantaged	
Foundation Enrollment	0	0	0	0	0	0	0	0	0	0	71	0	364	1,500
1 Administration	0	0	0	0	0	0	0	0	0	0	178,370	0	0	724,370
2 Instructional Leadership	0	0	0	0	0	0	0	0	0	0	0	0	0	986,130
3 Classroom and Specialist Teachers	0	0	0	0	0	0	0	0	0	0	588,578	0	1,120,800	11,657,213
4 Other Teaching Services	0	0	0	0	0	0	0	0	0	0	549,547	0	0	1,244,557
5 Professional Development	0	0	0	0	0	0	0	0	0	0	28,393	0	24,668	364,026
6 Instructional Equipment & Tech	0	0	0	0	0	0	0	0	0	0	24,783	0	0	1,857,273
7 Guidance and Psychological	0	0	0	0	0	0	0	0	0	0	0	0	0	549,030
8 Pupil Services	0	0	0	0	0	0	0	0	0	0	0	0	0	739,545
9 Operations and Maintenance	0	0	0	0	0	0	0	0	0	0	199,249	0	173,100	2,842,579
10 Employee Benefits/Fixed Charges	0	0	0	0	0	0	0	0	0	0	225,725	0	113,772	2,018,641
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Total	0	0	0	0	0	0	0	0	0	0	1,794,644	0	1,432,340	22,983,364
13 Wage Adjustment Factor	100.0%													
14 Economically Disadvantaged Decile	5													

Foundation Budget per Pupil 15,322

* Total foundation enrollment does not include columns 11 through 13, because those columns represent increments above the base. The pupils are already counted in columns 1 to 10.

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of 5.
 Special education in-district headcount is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.
 Special education out-of-district headcount is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Economically disadvantaged headcounts are the number of pupils in columns 1 through 10 who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); the Department of Children and Families' (DCF) foster care program; and MassHealth (Medicaid).
 Each component of the foundation budget represents the enrollment on line 1 multiplied by the appropriate state-wide foundation allotment.

The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.
 The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

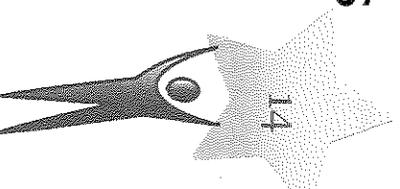
Office of School Finance
Chapter 70 Preliminary FY17
Regional District Summary

lea	district	lea	member city or town	foundation enrollment	foundation budget	minimum contribution	chapter 70 aid	required net school spending
832	Montachusett	11	Ashburnham	58	888,690	403,971		
832	Montachusett	12	Ashby	37	566,923	312,360		
832	Montachusett	15	Athol	85	1,302,391	191,478		
832	Montachusett	21	Barre	37	566,923	229,127		
832	Montachusett	97	Fitchburg	418	6,404,698	1,692,034		
832	Montachusett	103	Gardner	153	2,344,303	718,012		
832	Montachusett	125	Harvard	6	91,933	79,613		
832	Montachusett	134	Holden	65	995,946	602,600		
832	Montachusett	140	Hubbardston	71	1,087,879	567,184		
832	Montachusett	162	Lunenburg	91	1,394,324	833,619		
832	Montachusett	234	Petersham	4	61,289	50,692		
832	Montachusett	235	Phillipston	19	291,123	157,058		
832	Montachusett	241	Princeton	23	352,412	295,879		
832	Montachusett	255	Royalston	19	291,123	87,950		
832	Montachusett	282	Sterling	65	995,946	742,462		
832	Montachusett	294	Templeton	112	1,716,091	640,362		
832	Montachusett	328	Westminster	82	1,256,424	743,854		
832	Montachusett	343	Winchendon	155	2,374,948	782,365		
832	Montachusett	999	Total	1,500	22,983,366	9,130,620	13,867,825	22,998,445

Local Contribution

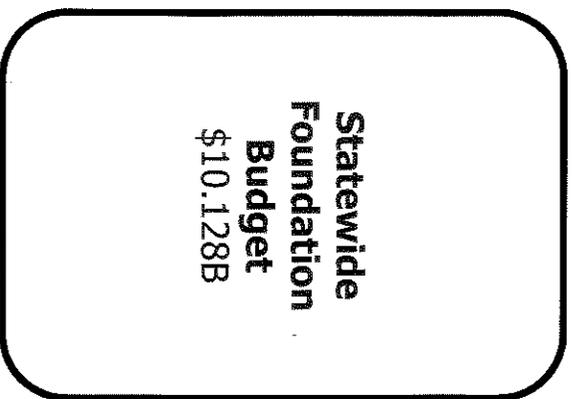
Establishing local ability to pay

- The foundation budget is a shared municipal-state responsibility.
- Each community has a different **target local share**, or ability to pay, based on its property values and residents' incomes.
- Prior to this policy, required local contributions had become less linked to ability to pay. A process was established in 2007 to move each community from its 2006 baseline to its new target.

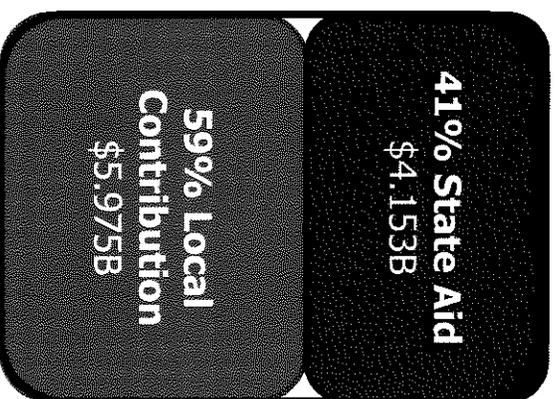


How is the required local contribution calculated?
Determining each community's target local share starts with the local share of statewide foundation.

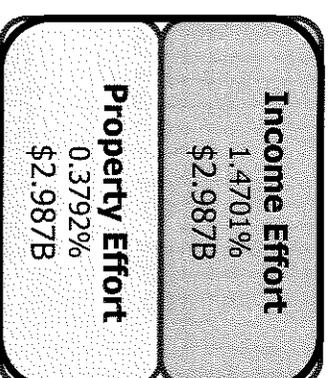
Calculate **statewide** foundation budget.



Determine local share of **statewide** foundation.



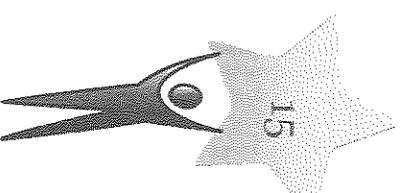
Statewide, determine percentages that yield 1/2 from property and 1/2 from income.



Property and income percentages are applied uniformly across all cities and towns to determine the **combined effort yield** from property and income.

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Individual communities' target local shares are based on local property values and income, and foundation budget.

- To determine local effort, first apply this year's property percentage (0.3792%) to the town's 2014 total equalized property valuation
- Then apply this year's income percentage (1.4701%) to the town's 2013 total residential income

Local Property Effort

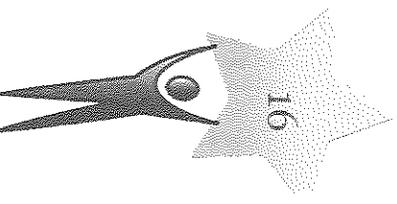
+ **Local Income Effort**

= **Combined Effort Yield (CEY)**

- Target Local Share = CEY/Foundation budget
 - Capped at 82.5% of foundation
 - In FY17, 147 of 351 communities are capped.

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Getting Closer To the Target Contribution

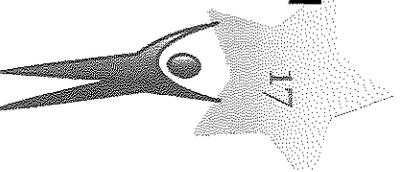
Determining the Upcoming Year's Local Contribution

Preliminary Contribution

- Increase last year's required local contribution by the municipality's Municipal Revenue Growth Factor (MRGF)
 - Calculated annually by the Department of Revenue
 - Quantifies the most recent annual percentage change in each community's local revenues, such as the annual increase in the Proposition 2½ levy limit, that should be available for schools

Required Contribution

- If the preliminary contribution is **above** the target, reduce by the effort reduction percent (**70% in FY17**).
- If the preliminary contribution is **below by less than 2.5%**, the preliminary contribution becomes the new requirement.
- If the preliminary contribution is **below by more than 7.5%**, an additional 2% is added to the preliminary contribution. For those **below by between 2.5 and 7.5%**, 1% is added.



Massachusetts Department of Elementary and Secondary Education FY17 Determination of City and Town Total Required Contribution

162 Lunenburg

Effort Goal

1) 2014 equalized valuation	1,183,701,600
2) Property percentage	0.3792%
3) Local effort from property wealth	4,488,296
4) 2013 income	368,099,000
5) Income percentage	1.4701%
6) Local effort from income	5,411,329
7) Combined effort yield (row 3+ row 6)	9,899,625
8) Foundation budget FY17	16,932,749
9) Maximum local contribution (82.5% * row 8)	13,969,518
10) Target local contribution (lesser of row 7 or row 9)	9,899,625
11) Target local share (row 10 as % of row 8)	58.46%
12) Target aid share (100% minus row 11)	41.54%

FY17 Increments Toward Goal

13) Required local contribution FY16	10,245,328
14) Municipal revenue growth factor (DOR)	3.91%
15) FY17 preliminary contribution (13 x 14)	10,645,920
16) Preliminary contribution pct of foundation (15/8)	62.87%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	746,295
18) 70% reduction toward target (17 x 70%)	522,407
19) FY17 required local contribution (15 - 18), capped at 90% of foundation	10,123,514
20) Contribution as percentage of foundation (19 / 8)	59.79

If preliminary contribution is below the target share:

21) Shortfall from target local share (11 - 16)	
22) Added increment toward target (13 x 1% or 2%)*	

*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%

23) Shortfall from target after adding increment (10 - 15 - 22)	
24) FY17 required local contribution (15 + 22)	
25) Contribution as percentage of foundation (24 / 8)	

FY17 Chapter 70

Apportionment of Local Contribution Across School Districts

	Lunenburg	Mortchusett	Combined Total for All Districts
162 Lunenburg			
<u>Prior Year Data (for comparison purposes)</u>			
1 FY16 foundation enrollment	1,647	78	1,725
2 FY16 foundation budget	15,341,250	1,191,829	16,533,079
3 Each district's share of municipality's combined FY16 foundation	92.79%	7.21%	100.00%
4 FY16 required contribution	9,506,767	738,561	10,245,328
 <u>FY17 apportionment of contribution among community's districts</u>			
5 FY17 total unapportioned required contribution ('municipal contribution' sheet row 19 or 24)			10,123,514
6 FY17 foundation enrollment	1,632	91	1,723
7 FY17 foundation budget	15,538,425	1,394,324	16,932,749
8 Each district's share of municipality's total FY17 foundation	91.77%	8.23%	100.00%
9 FY17 Required Contribution	9,289,895	833,619	10,123,514
10 Change FY17 to FY16 (9 - 4)	-216,872	95,058	-121,814



Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70
Regional District Enrollment and Contributions by Member City or Town

LEA Member	Foundation Enrollment			Required Minimum Contribution		
	FY16	FY17	Change	FY16	FY17	Change
District Total	1,486	1,500	14	8,952,868	9,130,620	177,752
11 ASHBURNHAM	60	58	-2	417,743	403,971	-13,772
12 ASHBY	40	37	-3	330,632	312,360	-18,272
15 ATHOL	92	85	-7	194,163	191,478	-2,685
21 BARRE	38	37	-1	239,207	229,127	-10,080
97 FITCHBURG	412	418	6	1,682,053	1,692,034	9,981
103 GARDNER	157	153	-4	717,159	718,012	853
125 HARVARD	8	6	-2	105,952	79,613	-26,339
134 HOLDEN	77	65	-12	706,376	602,600	-103,776
140 HUBBARDSTON	61	71	10	473,306	567,184	93,878
162 LUNENBURG	78	91	13	738,561	833,619	95,058
234 PETERSHAM	5	4	-1	59,905	50,692	-9,213
235 PHILLIPSTON	19	19	0	158,673	157,058	-1,615
241 PRINCETON	21	23	2	279,658	295,879	16,221
255 ROYALSTON	20	19	-1	101,757	87,950	-13,807
282 STERLING	64	65	1	717,038	742,462	25,424
294 TEMPLETON	99	112	13	546,063	640,362	94,299
328 WESTMINSTER	83	82	-1	714,231	743,854	29,623
343 WINCHENDON	152	155	3	770,391	782,365	11,974

Massachusetts Department of Elementary and Secondary Education FY17 Chapter 70 Summary

1/27/16

832 Montachusett

Aid Calculation FY17

Prior Year Aid	
1 Chapter 70 FY16	13,837,825
Foundation Aid	
2 Foundation budget FY17	22,983,366
3 Required district contribution FY17	9,130,620
4 Foundation aid (2 - 3)	13,852,746
5 Increase over FY16 (4 - 1)	14,921
Minimum Aid	
6 Minimum \$20 per pupil Increase	15,079

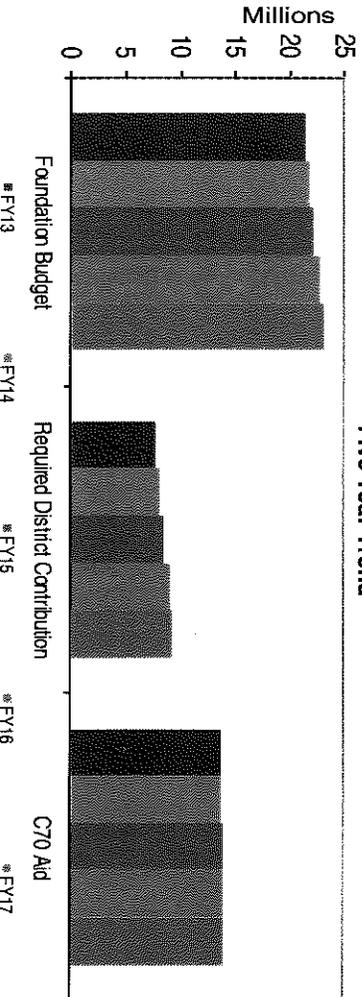
Non-Operating District Reduction to Foundation

7 Reduction to foundation	0
FY17 Chapter 70 Aid	
8 sum of line 1, 5 minus 7	13,867,825

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	1,486	1,500	14	0.94%
Foundation budget	22,705,864	22,983,366	277,502	1.22%
Required district contribution	8,952,868	9,130,620	177,752	1.99%
Chapter 70 aid	13,837,825	13,867,825	30,000	0.22%
Required net school spending (NSS)	22,790,693	22,998,445	207,752	0.91%
Target aid share	59.07%	59.09%		
C70 % of foundation	60.94%	60.34%		
Required NSS % of foundation	100.37%	100.07%		

Five Year Trend



**FY2017 Local Aid Estimates
Montachusett**

	FY2017 FY2016 Cherry Sheet Estimate	FY2017 Governor's Budget Proposal	FY2017 House Budget Proposal	FY2017 Senate Budget Proposal	FY2017 Conference Committee
Education:					
Chapter 70	13,837,825	13,867,825			
Regional School Transportation	1,017,064	1,083,693			
Charter Tuition Reimbursement	0	0			
Offset Receipts:					
School Choice Receiving Tuition		128,988	107,121		
Total Estimated Receipts:	14,983,877	15,058,639			
Estimated Charges:					
Special Education	0	0			
School Choice Sending Tuition	280,442	359,000			
Charter School Sending Tuition	0	0			
Total Estimated Charges:	280,442	359,000			
Receipts Net of Charges:	14,703,435	14,699,639			

Excess & Deficiency

- **41.06: Excess and Deficiency Funds**
- (1) Every regional school district shall maintain an excess and deficiency fund on its books of account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund.
- (2) On or before October 31 of each year, every regional school district shall submit to the Department of Revenue the forms and schedules as the Department of Revenue requires for the purpose of reviewing and certifying the balance in the regional school district's excess and deficiency fund. At the discretion of the Commissioner, the Department may withhold release of all or some part of the quarterly state school aid for the regional school district if the regional school district has not filed the required forms and schedules by such date.
- (3) A regional school committee may use all or part of the certified balance in the excess and deficiency fund as a revenue source for its proposed budget. If the certified balance exceeds five percent of the proposed budget, the regional school committee shall use the amount in excess of five percent as a revenue source for its proposed budget.
- Regulatory Authority:
603 CMR 41.00: M.G.L. c. 69, §1B; c. 71, §14B and §16D; c. 150E, §1.
Most Recently Amended by the Board of Education: May 19, 2009

Excess & Deficiency

- FY17 Proposes using \$300,000 from Excess & Deficiency (FY16 used \$500,000)

E&D balance as of 7/1/15 based on audited financial statements is \$1,051,986*

*Amount must be officially certified by DOR

How a community's assessment is calculated (FY17)

- Each community's assessment is made up of:
 - FY17 Required Minimum Contribution (set by the state)
 - Transportation and Other Operating Expenses above Minimum Net School Spending-
 - Capital
 - Bonds

Transportation, Capital, and Bonds

- **Transportation (Operating)** costs are determined by taking the total projected expenditures for pupil transportation and subtracting estimated state aid transportation reimbursement and any applicable additional school revenues applied to reduce assessments.
- **Capital (Capital)** costs are determined by taking the amount of projected capital expenditures less any applicable additional school revenues applied to reduce assessments.
- **Bonds (Capital)** are the principal and interest portions of the bond payments for school construction less SBA reimbursements

STUDENT ENROLLMENT AND SCHOOL ATTENDING CHILDREN COMPARISONS
FOUNDATION ENROLLMENT **SCHOOL ATTENDING CHILDREN (GR. 1-12)**

COMMUNITIES	(Basis for Operational Apportionment)			(Basis for Capital Apportionment)		
	10/1/2014	10-01-15**	DIFF	10/1/2014	10-01-15**	DIFF
ASHBURNHAM	60	58	(2)	1,045	1,066	21
ASHBY	40	37	(3)	482	464	(18)
ATHOL	92	85	(7)	1,551	1,570	19
BARRE	38	37	(1)	787	826	39
FTCHBURG	412	418	6	5,853	5,966	113
GARDNER	157	153	(4)	2,509	2,619	110
HARVARD	8	6	(2)	1,029	1,033	4
HOLDEN	77	65	(12)	2,672	3,117	445
HUBBARDSTON	61	71	10	617	628	11
LUNENBURG	78	91	13	1,627	1,704	77
PETERSHAM	5	4	(1)	128	124	(4)
PHILLIPSTON	19	19	0	224	213	(11)
PRINCETON	21	23	2	473	486	13
ROYALSTON	20	19	(1)	116	126	10
STERLING	64	65	1	1,226	1,205	(21)
TEMPLETON	99	112	13	963	1,049	86
WESTMINSTER	83	82	(1)	1,220	1,172	(48)
WINCHENDON	152	155	3	1,625	1,518	(107)
TOTAL IN DISTRICT	1,486	1,500	14	24,147	24,886	739
TOTAL OUT-OF-DISTRICT	26	20	(6)			
TOTAL ENROLLMENT	1,512	1,520	8			

* Enrollment figures used for 2015-2016 Assessment
 ** Enrollment figures used for 2016-2017 Assessment

ASSESSMENT RATIO PERCENTAGES

TRANSPORTATION & OTHER OPERATING PERCENTAGES

CAPITAL PERCENTAGES *

COMMUNITIES	10/1/2014	10/1/2015	INC/DEC	10/1/2014	10/1/2015	INC/DEC
	(2015-2016)	(2016-2017)		(2015-2016)	(2016-2017)	
Ashburnham	3.86	3.87	0.01	4.33	4.28	(0.05)
Ashby	2.47	2.47	0.00	2.00	1.86	(0.14)
Athol	5.66	5.67	0.01	6.42	6.31	(0.11)
Barre	2.47	2.47	0.00	3.26	3.32	0.06
Fitchburg	27.84	27.86	0.02	24.24	23.97	(0.27)
Gardner	10.18	10.19	0.01	10.39	10.52	0.13
Harvard	0.40	0.40	0.00	4.26	4.15	(0.11)
Holden	4.33	4.33	0.00	11.07	12.53	1.47
Hubbardston	4.73	4.73	0.00	2.56	2.52	(0.04)
Lunenburg	6.06	6.07	0.01	6.74	6.85	0.11
Petersham	0.27	0.27	0.00	0.53	0.50	(0.03)
Phillipston	1.27	1.27	0.00	0.93	0.86	(0.07)
Princeton	1.53	1.53	0.00	1.96	1.95	(0.01)
Royalston	1.27	1.27	0.00	0.48	0.51	0.03
Sterling	4.40	4.33	(0.07)	5.08	4.85	(0.23)
Templeton	7.46	7.47	0.01	3.99	4.22	0.23
Westminster	5.46	5.47	0.01	5.05	4.71	(0.34)
Winchendon	10.33	10.33	0.00	6.73	6.10	(0.63)
TOTALS	100.00	100.00	(0.00)	100.00	100.00	(0.00)

* Capital Percentages are used for Bonds and Capital cost.

COMMUNITY ASSESSMENTS

FISCAL YEAR 2017

COMMUNITIES	FOUNDATION BUDGET	REQUIRED				PROPOSED ASSESSMENT FY2017	APPROVED ASSESSMENT		CHANGE FY16 - FY17
		MINIMUM CONTRIBUTION	TRANSPORT/ OPERATING ASSESS.	CAPITAL ASSESS.	BONDS		FY2016	FY16 - FY17	
Ashburnham	888,690	403,971	29,128	1,498	10,975	445,572	462,389	(16,817)	
Ashby	566,923	312,360	18,591	651	4,769	336,371	358,061	(21,690)	
Athol	1,302,391	191,478	42,676	2,209	16,181	252,544	262,014	(9,470)	
Barre	566,923	229,127	18,591	1,162	8,513	257,393	268,843	(11,450)	
Fitchburg	6,404,698	1,692,034	209,691	8,390	61,470	1,971,584	1,974,155	(2,571)	
Gardner	2,344,303	718,012	76,696	3,682	26,977	825,367	831,444	(6,077)	
Harvard	91,933	79,613	3,011	1,453	10,642	94,718	121,504	(26,786)	
Holden	995,946	602,600	32,590	4,386	32,133	671,709	777,978	(106,269)	
Hubbardston	1,087,879	567,184	35,601	880	6,462	610,127	513,838	96,288	
Lunenburg	1,394,324	833,619	45,687	2,396	17,566	899,257	799,478	99,789	
Petersham	61,289	50,692	2,032	175	1,281	54,180	64,094	(9,913)	
Phillipston	291,123	157,058	9,559	301	2,205	169,122	171,666	(2,544)	
Princeton	352,412	295,879	11,516	683	5,000	313,077	296,394	16,683	
Royalston	291,123	87,950	9,559	179	1,307	98,994	114,157	(15,162)	
Sterling	995,946	742,462	32,590	1,698	12,437	799,187	765,868	23,319	
Templeton	1,716,091	640,362	56,224	1,477	10,819	708,882	611,466	97,416	
Westminster	1,256,424	743,854	41,171	1,649	12,078	798,751	773,556	25,195	
Winchendon	2,374,948	782,365	77,750	2,135	15,640	877,890	872,421	5,468	
Total	22,983,366	9,130,620	752,661	35,000	256,456	10,174,737	10,039,328	135,409	

LUNENBURG
ASSESSMENT & ENROLLMENT HISTORY
2 YEAR COMPARISON FY 2016-2017

Fiscal Year	Foundation Budget	Required Minimum Contribution	Operating Assess	Capital Assess		Bonds	Total Assessment	Foundation Enrollment	School Attending Children	TOWN'S ASSESS PER PUPIL
				(Add'l)	(Add'l)					
2016	\$ 1,191,829	\$ 738,561	\$ 43,367	\$ -	\$ 17,550	\$ 799,478	78	1627	\$ 10,250	
2017	\$ 1,394,324	\$ 833,619	\$ 45,687	\$ 2,396	\$ 17,566	\$ 899,267	91	1704	\$ 9,882	
Difference										
FY 16 to FY 17	\$ 202,495	\$ 95,058	\$ 2,320	\$ 2,396	\$ 16	\$ 99,789	13	77		

return to individual district sheet

show dollar amounts
show dollar per pupil amounts

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditures in Massachusetts School Districts, FY14

All districts reporting

-expenditures per pupil-

district	date	the pupils at the district	the pupils tuitioned out of dist	total pupils	within the district	outside the district	total expenditures	total expenditures per pupil
830 MINUTEMAN	8/3/15	730.2	1.0	731.2	26,454.84	80,298.00	19,397,621	26,528.48
829 SOUTH MIDDLESEX	8/3/15	674.0	0.0	674.0	25,614.91		17,264,446	25,614.91
854 NORTH SHORE	8/3/15	450.8	15.6	466.4	25,415.45	9,225.33	11,601,200	24,873.93
818 FRANKLIN COUNTY	8/3/15	499.0	1.0	500.0	24,197.59	5,000.00	12,079,596	24,159.19
815 CAPE COD	8/3/15	638.9	0.0	638.9	23,211.69		14,829,946	23,211.69
860 PATHFINDER	8/3/15	605.6	14.9	620.5	23,040.51	6,127.36	14,044,632	22,634.38
879 UPPER CAPE COD	8/3/15	689.8	0.5	690.3	21,296.54	5,300.00	14,693,003	21,294.95
806 BLUE HILLS	8/3/15	850.9	0.6	851.5	21,192.65	5,250.00	18,035,979	21,181.42
872 SOUTHEASTERN	8/3/15	1,316.9	4.9	1,321.8	20,825.55	5,804.69	27,453,611	20,769.87
853 NORTHEAST METROPOLITAN	8/3/15	1,234.8	0.0	1,234.8	20,485.38		25,295,342	20,485.38
873 SOUTH SHORE	8/3/15	594.6	2.0	596.6	20,258.24	24,140.00	12,093,829	20,271.25
851 NORTHERN BERKSHIRE	8/3/15	492.1	2.0	494.1	19,731.16	6,148.00	9,722,001	19,676.18
823 GREATER LAWRENCE	8/3/15	1,304.1	158.9	1,463.0	21,403.41	5,466.50	28,780,815	19,672.46
828 GREATER LOWELL	8/3/15	2,099.8	38.2	2,138.0	19,060.15	5,403.30	40,228,909	18,816.14
871 SHAWSHEEN VALLEY	8/3/15	1,344.5	25.4	1,369.9	18,902.97	5,377.13	25,551,628	18,652.18
855 OLD COLONY	8/3/15	565.7	0.0	565.7	18,514.95		10,473,909	18,514.95
801 ASSABET VALLEY	8/3/15	1,046.5	1.6	1,048.1	18,364.55	28,662.50	19,264,364	18,380.27
832 MONTACUSETT	8/3/15	1,412.8	37.1	1,449.9	18,618.02	5,801.91	26,518,791	18,290.08
805 BLACKSTONE VALLEY	8/3/15	1,169.8	0.0	1,169.8	18,214.56		21,307,398	18,214.56
885 WHITTIER	8/3/15	1,244.2	7.3	1,251.5	18,188.05	10,803.56	22,708,432	18,144.97
825 GREATER NEW BEDFORD	8/3/15	2,130.1	1.8	2,131.9	17,933.05	6,673.89	38,211,201	17,923.54
810 BRISTOL PLYMOUTH	8/3/15	1,279.5	4.4	1,283.9	17,967.86	5,022.73	23,011,977	17,923.50
821 GREATER FALL RIVER	8/3/15	1,436.5	1.0	1,437.5	17,820.15	5,000.00	25,603,649	17,811.23
876 SOUTHERN WORCESTER	8/3/15	1,067.0	28.5	1,095.5	17,755.42	5,116.28	19,090,842	17,426.60
878 TRI COUNTY	8/3/15	1,059.4	0.0	1,059.4	16,831.73		17,837,944	16,837.69
852 NASHOBA VALLEY	8/3/15	721.6	6.6	728.2	16,262.69	5,459.70	11,771,193	16,164.78

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show dollar amounts

Massachusetts Department of Elementary and Secondary Education

Per Pupil Expenditures in Massachusetts School Districts, FY16

310 of 322 districts with accepted data

--expenditures per pupil--

district	date	the pupils at the district	the pupils tuitioned out of dist	total pupils	within the district	outside the district	total expenditures	total expenditures per pupil
876 SOUTHERN WORCESTER	2/20/16	675.6	1.8	677.4	28,226.88	21,102.22	19,108.065	28,207.95
830 MINUTEMAN	2/25/16	676.4	0.0	676.4	25,757.56		17,422.416	25,757.56
829 SOUTH MIDDLESEX	2/25/16	633.1	2.0	635.1	24,552.02	5,000.00	15,553.883	24,490.45
815 CAPE COD	2/25/16	490.3	2.4	492.7	24,333.88	4,958.33	11,942.802	24,239.50
818 FRANKLIN COUNTY	2/25/16	603.4	13.0	616.4	22,674.13	6,990.38	13,772.446	22,343.36
860 PATHFINDER	2/25/16	1,097.0	17.0	1,114.0	21,905.46	5,427.88	24,122.561	21,654.00
817 ESSEX NORTH SHORE	2/25/16	849.0	1.0	850.0	21,354.33	5,000.00	18,134.830	21,335.09
806 BLUE HILLS	2/25/16	706.5	4.0	710.5	21,405.21	5,000.00	15,142.779	21,312.85
879 UPPER CAPE COD	2/25/16	1,314.9	147.0	1,461.9	22,259.51	5,335.01	30,053.277	20,557.68
823 GREATER LAWRENCE	2/25/16	1,238.4	0.0	1,238.4	20,309.02	5,000.00	11,940.819	20,231.82
853 NORTHEAST METROPOLITAN	2/25/16	589.2	1.0	590.2	20,257.67	6,795.25	27,621.522	20,009.80
873 SOUTH SHORE	2/25/16	1,376.4	4.0	1,380.4	19,790.59	10,000.00	9,868.005	19,712.36
872 SOUTHEASTERN	2/25/16	496.6	4.0	500.6	19,508.76	5,607.90	26,799.891	19,298.55
851 NORTHERN BERKSHIRE	2/25/16	556.5	0.0	556.5	19,290.69		10,735.271	19,290.69
871 SHAWSHEEN VALLEY	2/25/16	2,122.9	27.8	2,150.7	19,131.19	5,272.99	40,760.200	18,952.06
855 OLD COLONY	2/25/16	1,077.7	2.0	1,079.7	18,669.82	20,584.50	20,161.629	18,673.36
828 GREATER LOWELL	2/25/16	2,092.3	2.0	2,094.3	18,592.08	5,000.00	38,910.212	18,579.10
801 ASSABET VALLEY	2/25/16	1,188.1	0.0	1,188.1	18,348.63		21,800.005	18,348.63
825 GREATER NEW BEDFORD	2/25/16	1,416.0	49.4	1,465.4	18,715.00	5,676.96	26,780.882	18,275.48
805 BLACKSTONE VALLEY	2/25/16	1,272.1	5.9	1,278.0	18,295.68	13,445.93	23,353.264	18,273.29
832 MONTAQUSETT	2/25/16	1,442.7	1.5	1,444.2	18,102.13	5,033.33	26,123.486	18,088.55
885 WHITTIER	2/25/16	1,041.8	0.0	1,041.8	17,805.51		18,549.779	17,805.51
821 GREATER FALL RIVER	2/25/16	1,306.5	5.4	1,311.9	17,567.62	4,962.96	22,978.898	17,515.74
878 TRI COUNTY	2/25/16	727.8	6.8	734.6	17,111.12	8,351.18	12,510.259	17,030.03
810 BRISTOL PLYMOUTH	2/25/16							
852 NASHOBA VALLEY	2/25/16							

In Summary.....

- FY17 Budget increased by .55% from FY16
- Foundation Enrollment increased by 14 students
- Foundation Budget increased by \$216/per pupil from \$15,064 to \$15,280
- FY17 Chapter 70 funding increased by \$37,430
- FY17 Budget spending at 100.2% of required minimum net school spending level