



MONTY TECH
Montachusett Regional Vocational Technical School

FINAL BUDGET PLAN

2023 – 2024

SCHOOL COMMITTEE MTG 09/06/23



Serving the Communities of:

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

FISCAL YEAR 2024 BUDGET SUMMARY

| | FINAL <u>FY'2023</u> | FINAL <u>FY'2024</u> | <u>DIFF</u> | % 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% |

General Fund- Income and Expense Summary

| General Fund Income | Received 17-18 | Received 18-19 | Received 19-20 | Received 20-21 | Received 21-22 | Approved 22-23 | Proposed 23-24 | Change (Decrease) | % Change |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| State Aid | | | | | | | | | |
| Chapter 70 | 14,144,811 | 14,733,748 | 15,425,797 | 15,445,809 | 15,489,639 | 17,220,222 | 18,318,704 | 1,098,482 | 7.09% |
| Transportation Reimbursement | 1,232,580 | 1,251,384 | 1,669,492 | 1,523,968 | 1,698,452 | 1,549,256 | 1,700,000 | 150,744 | 9.73% |
| School Building Authority Aid | 948,213 | 948,213 | 948,213 | 0 | 0 | 0 | 0 | 0 | |
| Local Receipts | | | | | | | | | |
| Community Assessments | 10,314,076 | 10,541,157 | 10,696,192 | 10,982,765 | 10,527,334 | 11,352,418 | 11,991,397 | 638,979 | 5.63% |
| Interest Income | 0 | 139,658 | 96,238 | 12,832 | 14,673 | 0 | 0 | 0 | 0.00% |
| Miscellaneous Receipts | 0 | 87,750 | 33,699 | 142,612 | 276,220 | 0 | 0 | 0 | 0.00% |
| Appropriation from E&D | 256,000 | 225,000 | 250,000 | 525,000 | 550,000 | 600,000 | 450,000 | (150,000) | -25.00% |
| Fund Transfers | 0 | 0 | 0 | 350,000 | 340,000 | 75,000 | 75,000 | 0 | 0.00% |
| Total General Fund Income | \$26,895,680 | \$27,926,910 | \$29,119,631 | \$28,982,986 | \$28,896,318 | \$30,796,896 | \$32,535,101 | \$1,738,205 | 5.64% |

| General O&M Expenses | Expended 17-18 | Expended 18-19 | Expended 19-20 | Expended 20-21 | Expended 21-22 | Approved 22-23 | Proposed 23-24 | Change (Decrease) | % Change |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| District Leadership | 974,831 | 919,738 | 1,028,117 | 1,012,512 | 928,604 | 1,164,402 | 1,171,797 | 7,395 | 0.64% |
| Instruction | 13,814,713 | 14,160,261 | 14,435,156 | 15,042,887 | 15,348,625 | 15,955,069 | 16,993,242 | 1,038,173 | 6.51% |
| Student Services | 2,920,223 | 2,987,800 | 2,918,437 | 3,155,104 | 3,379,194 | 3,542,380 | 3,716,631 | 174,251 | 4.92% |
| Operations & Maintenance | 3,205,088 | 3,313,989 | 3,618,857 | 3,692,022 | 3,527,447 | 3,735,908 | 4,010,265 | 274,357 | 7.34% |
| Fixed Charges | 4,137,819 | 4,501,454 | 4,663,225 | 4,730,862 | 4,792,513 | 5,547,087 | 5,776,116 | 229,029 | 4.13% |
| Fixed Assets | 285,266 | 334,438 | 293,776 | 368,137 | 197,577 | 450,000 | 460,000 | 10,000 | 2.22% |
| Transfer to Reserves | 40,000 | 40,000 | 40,000 | 85,000 | 35,000 | 35,000 | 40,000 | 5,000 | 14.29% |
| Tuition | 317,035 | 300,562 | 268,192 | 299,776 | 321,179 | 367,050 | 367,050 | 0 | 0.00% |
| Total Expenses | \$25,694,974 | \$26,558,241 | \$27,265,759 | \$28,386,301 | \$28,530,138 | \$30,796,896 | \$32,535,101 | \$1,738,206 | 5.64% |

| Debt Service | Expended 17-18 | Expended 18-19 | Expended 19-20 | Expended 20-21 | Expended 21-22 | Approved 22-23 | Proposed 23-24 | Change (Decrease) | % Change |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|--------------|
| Principal | 1,068,000 | 1,104,000 | 1,143,000 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Interest | 133,263 | 90,329 | 45,949 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Expense | \$1,201,263 | \$1,194,329 | \$1,188,949 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Total General Fund Expenses | \$26,896,237 | \$27,752,571 | \$28,454,708 | \$28,386,301 | \$28,530,138 | \$30,796,896 | \$32,535,101 | \$1,738,206 | 5.64% |

| | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | Change (Decrease) | Change (Decrease) |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------------|----------------------|
| Foundation Enrollment | 1,496 | 1,487 | 1,474 | 1,470 | 1,461 | 1,467 | 1,465 | (2) | -0.14% |

SUMMARY BY FUNCTION CODE

2022 - 2024

| 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% |

FY24 Chapter 70 Foundation Budget

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| | Base Foundation Components | | | | | | | Incremental Costs Above the Base | | | | | | | 13 | 14 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------------------------|----------|------------|-------------------|----------------|------------|----------------------------------------------------------------|-----------------------------|--------------------------|-------------------------|-------------------------------------|------------|------------|--------|----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | |
| | Pre-school | ----- Kindergarten ----- Half-Day | Full-Day | Elementary | Junior/ Middle | High School | Vocational | Special Ed In-District | Special Ed Tuitioned-Out | English learners PK-5 | English learners 6-8 | English learners High School/Voc | Low income | TOTAL | | |
| 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.

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.

| 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 | 54-59.99% |
| Group 11 | 60-69.99% |
| Group 12 | 70-79.99% |
| | 80%+ |

Massachusetts Department of Elementary and Secondary Education

FY24 Chapter 70 Summary

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Aid Calculation FY24

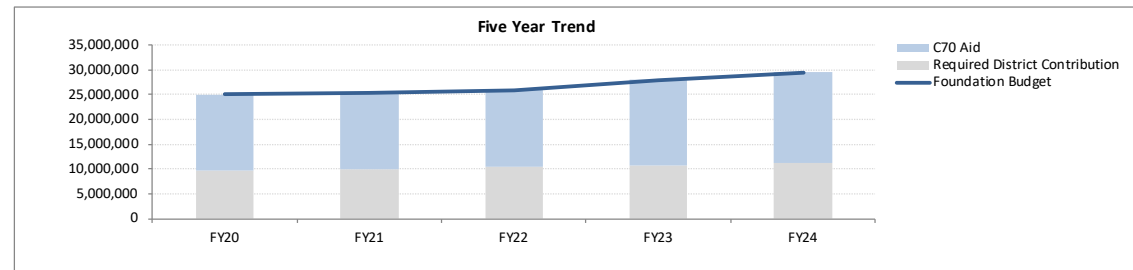
| | |
|--------------------------------------------------------------------------------------------|------------|
| Prior Year Aid | |
| 1 Chapter 70 FY23 | 17,220,222 |
| Foundation Aid | |
| 2 Foundation budget FY24 | 29,486,021 |
| 3 Required district contribution FY24 | 11,167,317 |
| 4 Foundation 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 |

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% | | |

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.



Massachusetts Department of Elementary and Secondary Education
Office of School Finance



FY24 Chapter 70

Regional District Enrollment and Contributions by Member City or Town

The table below presents the minimum required local contribution for each member to the selected regional district.

Note: A city or town might belong to more than one regional district (e.g., a regional district and a vocational district) and therefore be required to contribute to multiple districts. See the *regional allocation* tab for a full list of minimum required contributions for each city or town.

Foundation enrollments are presented as whole numbers. The change column reflects differences prior to rounding.

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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 |

STUDENT ENROLLMENT AND SCHOOL ATTENDING CHILDREN COMPARISONS

| | FOUNDATION ENROLLMENT | | | SCHOOL ATTENDING CHILDREN (GR. 1-12) | | |
|-----------------------|----------------------------------------------|-------------------|-------------|------------------------------------------|-------------------|-------------|
| | <i>(Basis for Operational Apportionment)</i> | | | <i>(Basis for Capital Apportionment)</i> | | |
| <u>COMMUNITIES</u> | <u>10-01-21*</u> | <u>10-01-22**</u> | <u>DIFF</u> | <u>10-01-21*</u> | <u>10-01-22**</u> | <u>DIFF</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 | | | |

* Enrollment figures used for 2022-2023 Assessment

** Enrollment figures used for 2023-2024 Assessment

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.

COMMUNITY ASSESSMENTS

| FISCAL YEAR 2024 | | | | | | | | | | |
|------------------|-----------------------|-------------------|-------------------------------|------------------------------|-----------------|-------|--------------------|-----------------------|-------------------|----------------------|
| FY2024 | | (1) | (2) | (3) | (4) | FINAL | | FY 2023 | APPROVED | |
| COMMUNITIES | FOUNDATION ENROLLMENT | FOUNDATION BUDGET | REQUIRED MINIMUM CONTRIBUTION | TRANSPORT/ OPERATING ASSESS. | CAPITAL ASSESS. | BONDS | ASSESSMENT FY'2024 | FOUNDATION ENROLLMENT | 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 |

District Staffing Profile

| <i>Staffing Analysis by F.T.E.*</i> | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| District Salaries | | | | | |
| School Committee Secretary | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Superintendent Office Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| District Treasurer | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Business/HR Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Office Staff | 4.50 | 5.00 | 5.00 | 5.00 | 5.00 |
| Inventory Assistant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Coordinators/Supervisors | 6.00 | 6.40 | 6.40 | 6.40 | 6.40 |
| Secretaries to Coordinators/Supervisors | 5.40 | 3.60 | 4.60 | 4.60 | 4.60 |
| Principal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Principal | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| Principal Secretary | 1.30 | 1.00 | 1.00 | 1.00 | 1.00 |
| Co-op Students | 2.90 | 2.90 | 3.00 | 3.00 | 3.00 |
| Data Accountability & Analysis | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Director of Technology | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Technology Office Staff | 2.50 | 2.00 | 2.00 | 2.00 | 2.00 |
| Teachers - Sped | 6.00 | 6.00 | 6.00 | 6.00 | 7.00 |
| Teachers | 106.00 | 105.00 | 107.00 | 107.00 | 109.00 |
| Teaching Assistant | 2.00 | 1.00 | 2.00 | 2.00 | 2.00 |
| Paraprofessionals | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Speech Therapist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Media Communication Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Media Communication Support | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Director of Student Support Services | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Student Services Team Leader | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Student Services Guidance Counselors | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Dean of Admissions | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Communications Specialist | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Career Coach | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Services Secretary Salaries | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Student Services Special Needs Secretaries | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Psychological Salaries | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Psychological Part-Time | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Nurse | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Nurse Assistant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Security Salaries | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| School Resource Officer | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| Director of Facilities | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Custodial Salaries | 11.50 | 11.00 | 11.00 | 11.50 | 11.50 |
| Maintenance of Building Salaries | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| | | | | | |
| Salaries from Revolving/Special Revenue Funds | | | | | |
| | | | | | |
| | | | | | |
| Food Services | 10.50 | 10.50 | 10.50 | 10.50 | 10.50 |
| Day Care | 2.50 | 2.50 | 2.50 | 3.00 | 3.50 |
| Practical Nursing | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Continuing and Post Graduate Studies | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| Para Professionals | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Teaching Assistant | 0.00 | 1.50 | 1.50 | 2.50 | 1.00 |
| Teachers | 2.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Teachers - Sped | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| | | | | | |
| District Total | 216.20 | 210.40 | 214.50 | 217.50 | 220.50 |

F.T.E.= Full Time Equivalent includes all staff regardless of funding source

SUPPLEMENTAL INFORMATION

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET
BY FUNCTION**

| School Committee Function 1110 | EXPENDED | | EXPENDED | | APPROVED | | PROPOSED | | % change FY 23 to FY24 |
|-----------------------------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | 0.1 | 2,500 | 0.1 | 2,000 | 0.1 | 2,000 | 0.1 | 2,000 | 0.00% |
| Supplies & Materials | | 0 | | 0 | | 50 | | 50 | 0.00% |
| Dues | | 5,335 | | 12,663 | | 22,500 | | 20,000 | -11.11% |
| Travel | | 513 | | 7,101 | | 9,500 | | 9,500 | 0.00% |
| Other Costs | | 15,629 | | 24,344 | | 22,000 | | 22,000 | 0.00% |
| Total School Committee | 0.1 | 23,977 | 0.1 | 46,108 | 0.1 | 56,050 | 0.1 | 53,550 | -4.46% |

Notes: Salaries & wages are amounts paid to school committee secretary and technology specialist that assists at school committee meetings.
Dues represent amounts paid for institutional memberships to M.A.S.C, NEASC, M.A.R.S., Chamber of Commerce, etc.
Travel is reimbursement for committee members travel to meetings and for professional development opportunities
Other costs represent amounts paid for variable costs such as school committee and subcommittee meeting meals; legal advertisements;retiree

| Superintendent's Office Function 1210 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|------------------------------------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | 2.0 | 278,625 | 2.0 | 290,303 | 2.0 | 286,075 | 2.0 | 260,366 | -8.99% |
| Contracted Services | | 1,517 | | 0 | | 4,000 | | 8,000 | 100.00% |
| Supplies & Materials | | 0 | | 158 | | 1,500 | | 1,500 | 0.00% |
| Dues | | 8,149 | | 9,027 | | 15,553 | | 15,000 | -3.56% |
| Travel | | 6,323 | | 1,939 | | 9,500 | | 9,500 | 0.00% |
| Other Costs | | 42,795 | | 28,244 | | 35,000 | | 34,000 | -2.86% |
| Total Superintendent's Office | 2.0 | 337,409 | 2.0 | 329,671 | 2.0 | 351,628 | 2.0 | 328,366 | -6.62% |

Notes: Salaries & Wages are for Superintendent-Director and Administrative Assistant.
Dues are for memberships to M.A.S.S., Worcester County Superintendents, NASSP, MAVA, etc.
Other costs represent amounts paid for variable costs such as personnel ads; school postage

| Business and Finance Function 1410 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|---------------------------------------|------------|----------------|------------|----------------|------------|----------------|------------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | 6.1 | 439,521 | 6.1 | 453,787 | 6.1 | 454,824 | 6.1 | 487,381 | 7.16% |
| Stipends | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Supplies & Materials | | 10,813 | | 3,480 | | 4,500 | | 4,500 | 0.00% |
| Dues | | 525 | | 2,689 | | 2,400 | | 3,000 | 25.00% |
| Contract Services: Audit | | 37,500 | | 34,000 | | 40,000 | | 40,000 | 0.00% |
| Total for Business and Finance | 6.1 | 488,358 | 6.1 | 493,955 | 6.1 | 501,724 | 6.1 | 534,881 | 6.61% |

Notes: Salaries & Wages are for Business/HR Manager, Treasurer and business office personnel
Dues are for MASBO; SHRM; and MAPPO

| Legal Services for School Committee Function 1430 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|------------------------------------------------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Legal Services | | 35,000 | | 35,000 | | 70,000 | | 70,000 | 0.00% |
| Total Legal Services for School Committee | | 35,000 | | 35,000 | | 70,000 | | 70,000 | 0.00% |

Notes: Retainer and expenses for legal services

| District Wide Information Technology Function 1450 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|-------------------------------------------------------|----------|----------------|----------|---------------|----------|----------------|----------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Hardware | | 21,177 | | 9,430 | | 110,000 | | 110,000 | 0.00% |
| Software | | 106,461 | | 14,439 | | 75,000 | | 75,000 | 0.00% |
| Total District Wide Information Technology | | 127,638 | | 23,869 | | 185,000 | | 185,000 | 0.00% |

Notes: Computers, servers, printers and software used for District operations
Software includes Infinite Visions, Heartland, School Dude, Teach Point

| | | | | | | | | | |
|-----------------------------|------------|------------------|------------|----------------|------------|------------------|------------|------------------|--------------|
| TOTAL ADMINISTRATION | 8.2 | 1,012,382 | 8.2 | 928,604 | 8.2 | 1,164,402 | 8.2 | 1,171,797 | 0.64% |
|-----------------------------|------------|------------------|------------|----------------|------------|------------------|------------|------------------|--------------|

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET
BY FUNCTION**

| Curriculum Directors (Supervisory) Function 2110 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|-----------------------------------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|---------------------------|
| Salaries & Wages | 4.0 | 336,794 | 4.0 | 339,157 | 4.0 | 331,175 | 4.0 | 347,055 | 4.80% |
| Supplies & Materials | | 25 | | 457 | | 4,000 | | 2,000 | -50.00% |
| Dues | | 683 | | 613 | | 750 | | 750 | 0.00% |
| Total Curriculum Directors (Supervisory) | 4.0 | 337,502 | 4.0 | 340,226 | 4.0 | 335,925 | 4.0 | 349,805 | 4.13% |

Notes: Salaries & Wages are for the Academic and Vocational Directors and their Administrative Assistants

| Directors (Non-Supervisory) Function 2120 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|----------------------------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|---------------------------|
| Salaries & Wages | 7.0 | 603,269 | 7.0 | 680,761 | 7.0 | 717,715 | 7.0 | 737,955 | 2.82% |
| Stipends | | 88,400 | | 87,240 | | 91,800 | | 91,800 | 0.00% |
| Dues | | 683 | | 613 | | 750 | | 750 | 0.00% |
| Total Directors (Non-Supervisory) | 7.0 | 692,352 | 7.0 | 768,614 | 7.0 | 810,265 | 7.0 | 830,505 | 2.50% |

Notes: Salaries & Wages are for Coop Coordinator, Development Coordinator, Dean of Students and Academic Assessment Coordinator, Vet Clinic Manager, and dean of students' office assistants
Stipends are for department liaisons paid per teachers' contract

| School Leadership Function 2210 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|------------------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|---------------------------|
| Salaries & Wages | 3.8 | 296,048 | 3.8 | 305,428 | 3.8 | 308,426 | 3.8 | 320,186 | 3.81% |
| Student Wages | 2.9 | 26,570 | 3.0 | 42,305 | 3.0 | 57,648 | 3.0 | 57,648 | 0.00% |
| Supplies & Materials | | 22,555 | | 16,806 | | 32,700 | | 23,000 | -29.66% |
| Dues | | 5,091 | | 1,440 | | 6,000 | | 2,500 | -58.33% |
| Total School Leadership | 6.7 | 350,263 | 6.8 | 365,979 | 6.8 | 404,774 | 6.8 | 403,334 | -0.36% |

Notes: Salaries & Wages includes Principal, Assistant Principal, Administrative Assistant and Receptionist
Dues are for NASSP, MSSAA
Supplies and Materials are for MCAS testing items, student handbooks which account for approximately \$11,000 of the expenses, staff events, etc.

| Admin Technology Function 2250 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|-----------------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|---------------------------|
| Salaries & Wages | 3.0 | 229,885 | 3.0 | 236,686 | 3.0 | 240,158 | 3.0 | 257,304 | 7.14% |
| Supplies & Materials | | 4,544 | | 0 | | 15,569 | | 15,569 | 0.00% |
| Total Admin Technology | 3.0 | 234,428 | 3.0 | 236,686 | 3.0 | 255,727 | 3.0 | 272,873 | 6.71% |

Notes: Salaries & Wages are for Technology Director and technology office staff
Increase in supplies is due to memory and hard drive upgrades

| Teaching Services - Academics Functions 2305,2410,2415,2420,2430,2440 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|--------------------------------------------------------------------------|-------------|-------------------------|-------------|-------------------------|-------------|-------------------------|-------------|-------------------------|---------------------------|
| Salaries & Wages | 45.0 | 3,571,826 | 46.0 | 3,779,763 | 46.0 | 3,992,843 | 46.0 | 4,151,765 | 3.98% |
| Stipends | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Textbooks | | 1,944 | | 49,721 | | 49,046 | | 51,125 | 4.24% |
| Supplies & Materials | | 55,269 | | 215,145 | | 93,284 | | 103,783 | 11.25% |
| Total Teaching Services - Academic | 45.0 | 3,629,039 | 46.0 | 4,044,629 | 46.0 | 4,135,173 | 46.0 | 4,306,673 | 4.15% |

Notes: Salaries & Wages are for academic instructors paid per teachers' contract. Includes the following FTE's English (11), ESL, (1), Math (11), Phys Ed (2.5), Visual Arts/Yoga (.5), Science (1 Social Studies (6.0), Spanish (2), Instructional Technology/Freshman Seminar (2 - 1 FTE Charged to Title I),

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET
BY FUNCTION**

| Teaching Services - Vocational Functions 2305,2410,2415,2420,2430,2440 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|---------------------------------------------------------------------------|-------------|-------------------------|-------------|-------------------------|-------------|-------------------------|-------------|-------------------------|---------------------------|
| Salaries & Wages | 61.0 | 5,378,724 | 61.0 | 5,492,867 | 61.0 | 5,759,810 | 61.0 | 6,041,703 | 4.89% |
| Stipends | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Textbooks | | 5,889 | | 15,846 | | 41,764 | | 49,690 | 18.98% |
| Equipment over \$5,000 | | 153,283 | | 64,478 | | 36,115 | | 168,408 | 366.31% |
| Equipment under \$5,000 | | 78,436 | | 17,152 | | 51,561 | | 162,596 | 215.35% |
| Supplies & Materials | | 671,592 | | 618,692 | | 502,910 | | 600,579 | 19.42% |
| Total Teaching Services - Vocational | 61.0 | 6,287,924 | 61.0 | 6,209,036 | 61.0 | 6,392,161 | 61.0 | 7,022,976 | 9.87% |

Notes: Salaries & Wages are for vocational instructors paid per teachers' contract and vocational specialists. Includes the following FTE's: Auto Body & Collision Repair (3), Auto Technology (3) Business Technology (2), Cabinetmaking (3), Cosmetology (4), Culinary Arts (4), Dental Assisting (2), CAD/Drafting (2), Early Childhood (2), Electrical (4), Engineering (2), Graphic Communications (3), Health Occupations (3), House Carpentry (3), HVAC/Property Maintenance (3), Information Technology (3), Advanced Manufacturing (3), Masonry (3) Plumbing (4), Veterinary Science (2), Welding (3), Vocational Specialists (3 - 1 Charged to Perkins)

| Teaching Services - Other Functions 2320,2324,2330,2340 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|------------------------------------------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|---------------------------|
| Salaries & Wages | 6.0 | 461,289 | 6.0 | 450,391 | 6.0 | 493,678 | 6.0 | 508,272 | 2.96% |
| Substitutes | | 175,817 | | 184,976 | | 177,500 | | 202,500 | 14.08% |
| Stipends | | 185,545 | | 113,500 | | 113,500 | | 113,500 | 0.00% |
| Monitors/Tutors | | 9,386 | | 4,009 | | 21,000 | | 31,000 | 47.62% |
| Contract Services | | 0 | | 0 | | 100 | | 100 | 0.00% |
| Library books and materials | | 17,337 | | 5,136 | | 22,500 | | 27,500 | 22.22% |
| Supplies & Materials | | 7,626 | | 20,787 | | 27,500 | | 11,500 | -58.18% |
| Field Trips | | 140 | | 2,409 | | 3,000 | | 3,000 | 0.00% |
| Furnishings | | 109,213 | | 22,153 | | 40,000 | | 70,179 | 75.45% |
| Total Teaching Services - Other | 6.0 | 966,353 | 6.0 | 803,361 | 6.0 | 898,778 | 6.0 | 967,551 | 7.65% |

Notes: Includes salaries and wages for MCJROTC less funding received from the Department of Defense (2), librarian, assistant, media specialist and speech therapist; increase is due to contractual increase and full salary for speech therapist included
Stipends are for longevity payments - for all teaching staff

| Professional Development Function 2350 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|-------------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| Stipends | | 0 | | 15,395 | | 1,500 | | 500 | -66.67% |
| Contracted Services | | 6,919 | | 550 | | 24,500 | | 50,000 | 104.08% |
| Supplies & Materials | | 2,455 | | 5,650 | | 3,000 | | 30,000 | 900.00% |
| Conferences/Workshops | | 43,435 | | 54,593 | | 75,000 | | 69,500 | -7.33% |
| Courses | | 45,669 | | 40,749 | | 53,500 | | 50,000 | -6.54% |
| Dues | | 1,841 | | 11,643 | | 5,600 | | 10,000 | 78.57% |
| Travel | | 306 | | 29,730 | | 15,000 | | 20,000 | 33.33% |
| Total Professional Development | | 100,625 | | 158,310 | | 178,100 | | 230,000 | 29.14% |

Notes: Stipends are for teacher mentors and curriculum development paid per teachers' contract. The decrease in expenses is due to mentor stipends being paid from grant funds.
Courses are reimbursed per teachers' contract.

| Instructional Technology Function 2451 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|-------------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| Hardware | | 521,952 | | 390,570 | | 400,000 | | 420,000 | 5.00% |
| Software | | 80,372 | | (19,131) | | 100,000 | | 95,000 | -5.00% |
| Total Instructional Technology | | 602,324 | | 371,439 | | 500,000 | | 515,000 | 3.00% |

Notes: Computers, hardware, printers, servers and software used for classroom instruction
Includes annual lease for vocational programs computers, students chromebooks
Software includes Achieve 3000, Surfcam, Solidworks, Microsoft Office

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET
BY FUNCTION**

| Special Education Teaching Services/ Guidance, Counseling and Testing Functions 2300's, 2710,2720,2800 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|--------------------------------------------------------------------------------------------------------------|-------------|-------------------------|-------------|-------------------------|-------------|-------------------------|-------------|-------------------------|---------------------------|
| Teaching Salaries & Wages | 9.5 | 558,616 | 9.5 | 571,654 | 9.5 | 599,084 | 10.5 | 618,047 | 3.17% |
| Guidance Salaries & Wages | 15.0 | 1,204,758 | 15.0 | 1,248,187 | 15.0 | 1,279,930 | 15.0 | 1,282,630 | 0.21% |
| Stipends | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Contracted Services | | 90 | | 7,662 | | 18,900 | | 8,700 | -53.97% |
| Dues | | 1,546 | | 1,617 | | 350 | | 1,500 | 328.57% |
| Supplies & Materials | | 12,710 | | 7,821 | | 16,352 | | 13,649 | -16.53% |
| Marketing | | 46,957 | | 90,380 | | 61,500 | | 65,000 | 5.69% |
| Travel | | 0 | | 0 | | 50 | | 0 | -100.00% |
| Vocational Interest Program/New Programs | | 18,031 | | 123,022 | | 68,000 | | 105,000 | 54.41% |
| Total Special Ed, Guidance, Counseling & Testing | 24.5 | 1,842,707 | 24.5 | 2,050,344 | 24.5 | 2,044,166 | 25.5 | 2,094,526 | 2.46% |

Notes: Teaching Salaries & Wages represent salaries for Director (.5), Special Needs Instructors(7) and wages for paraprofessionals (3)
8 FTE's paraprofessionals from the Sped 94-142 grant which are not listed in this budget
Guidance salaries include salaries for Director (.5), Team Leader (1), Guidance Counselors (6), Adjustment Counselor(1), Social Worker(1), Admissions Specialist (1), School Psychologists (1.5) and Assistants (3)

| | | | | | | | | | |
|----------------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| TOTAL 2000 FUNCTION | 157.2 | 15,043,517 | 158.3 | 15,348,625 | 158.3 | 15,955,069 | 159.3 | 16,993,242 | 6.51% |
|----------------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|

| Medical/Health Services Function 3200 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|------------------------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|------------|-------------------------|---------------------------|
| Salary & Wages | 3.0 | 221,015 | 3.0 | 217,658 | 3.0 | 220,313 | 3.0 | 230,923 | 4.82% |
| Contracted Services | | 0 | | 10,063 | | 6,000 | | 6,000 | 0.00% |
| Supplies & Materials | | 14,913 | | 8,408 | | 22,400 | | 15,540 | -30.63% |
| Total Medical/Health Services | 3.0 | 235,928 | 3.0 | 236,130 | 3.0 | 248,713 | 3.0 | 252,463 | 1.51% |

Notes: Salaries & Wages represent salaries for school nurses. Contracted services represents annual amount to contract with the school physician.
Supplies and materials are for medical supplies used in nurses' office including flu vaccine

| Pupil Transportation Services Function 3300 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|------------------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| Salaries & Wages | | 1,592 | | 39,537 | | 57,118 | | 40,000 | -29.97% |
| Contracted Services | | 2,076,181 | | 2,195,256 | | 2,315,720 | | 2,399,080 | 3.60% |
| Other Costs | | 41,026 | | 41,828 | | 58,316 | | 52,000 | -10.83% |
| Late Buses & Athletics | | 45,205 | | 150,314 | | 80,000 | | 150,000 | 87.50% |
| Total Pupil Transportation | | 2,164,004 | | 2,426,934 | | 2,511,154 | | 2,641,080 | 5.17% |

Notes: Salaries & Wages represent amounts paid to part-time drivers, and custodians for driving buses to athletic events, field trips, and after school.
Contracted Services represent amounts paid to bus companies that provide daily transportation to district. The District contracts will start contracting with 3 bus companies utilizing 31 buses starting school year 2022 - which is the first year of a three-year bid.

| Athletic Services Function 3510 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| Salaries & Wages | | 192,962 | | 226,155 | | 222,977 | | 244,126 | 9.48% |
| Contracted Services | | 55,579 | | 109,887 | | 139,274 | | 135,845 | -2.46% |
| Supplies & Materials | | 43,501 | | 56,569 | | 47,300 | | 52,000 | 9.94% |
| Dues | | 4,535 | | 11,915 | | 11,000 | | 12,000 | 9.09% |
| Travel | | 0 | | 2,619 | | 500 | | 2,700 | 440.00% |
| Total Athletic Services | | 296,577 | | 407,144 | | 421,051 | | 446,671 | 6.08% |

Notes: Salaries and wages represent stipends for coaches per teachers' contract. Contracted services are for sport officials, medical/EMT, arena rentals and equipment repairs.
Dues include conference fees to belong to athletic leagues

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET
BY FUNCTION**

| Other Student Activities Function 3520 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|-------------------------------------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | | 72,339 | | 108,994 | | 113,680 | | 119,444 | 5.07% |
| Supplies & Materials | | 305,093 | | 61,175 | | 49,000 | | 60,000 | 22.45% |
| Other Costs | | 30,031 | | 20,499 | | 46,000 | | 42,000 | -8.70% |
| Travel | | 667 | | 400 | | 18,000 | | 18,000 | 0.00% |
| Total Other Student Activities | | 408,130 | | 191,068 | | 226,680 | | 239,444 | 5.63% |

Notes: Salaries & Wages represent student body activity stipends per the teachers' contract. Supplies & Materials represent costs associated with graduation. Other costs and travel consist largely of participation fees and travel associated with Skills USA.

| School Security Function 3600 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|----------------------------------|------------|---------------|------------|----------------|------------|----------------|------------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | 1.5 | 50,467 | 1.5 | 45,494 | 1.5 | 54,782 | 1.5 | 56,973 | 4.00% |
| Contracted Services | 0.0 | 0 | 1.0 | 72,424 | 1.0 | 80,000 | 1.0 | 80,000 | 0.00% |
| Total School Security | 1.5 | 50,467 | 2.5 | 117,918 | 2.5 | 134,782 | 2.5 | 136,973 | 1.63% |

Notes: Salaries & Wages for inhouse monitor/security and weekend security monitor
Contracted Services is payment to City of Fitchburg for School Resource Officer

| | | | | | | | | | |
|----------------------------|------------|------------------|------------|------------------|------------|------------------|------------|------------------|--------------|
| TOTAL 3000 FUNCTION | 4.5 | 3,155,104 | 5.5 | 3,379,194 | 5.5 | 3,542,380 | 5.5 | 3,716,631 | 4.92% |
|----------------------------|------------|------------------|------------|------------------|------------|------------------|------------|------------------|--------------|

| Custodial Services Function 4110 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|-------------------------------------|-------------|----------------|-------------|----------------|-------------|----------------|-------------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | 12.0 | 719,386 | 12.0 | 756,164 | 12.5 | 755,431 | 12.5 | 838,713 | 11.02% |
| Stipends | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Supplies & Materials | | 73,744 | | 40,728 | | 82,500 | | 70,500 | -14.55% |
| Total Custodial Services | 12.0 | 793,130 | 12.0 | 796,892 | 12.5 | 837,931 | 12.5 | 909,213 | 8.51% |

Notes: Salary & Wages includes Director of Facilities, Day/Evening Supervisors and custodians. Increase in FTE's is due to the addition of .5 FTE evening worker.
Supplies & Materials include all cleaning supplies and paper products

| Heating & Utilities Functions 4120,4130 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|--------------------------------------------|----------|------------------|----------|------------------|----------|------------------|----------|------------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Gas | | 164,521 | | 178,781 | | 175,000 | | 189,145 | 8.08% |
| Tax-Exempt Lease Payment | | 790,948 | | 790,948 | | 790,948 | | 790,948 | 0.00% |
| Electric | | 427,363 | | 422,712 | | 441,497 | | 459,742 | 4.13% |
| Telephone | | 26,975 | | 25,712 | | 27,160 | | 27,703 | 2.00% |
| Water/Sewer | | 34,202 | | 51,346 | | 49,398 | | 55,195 | 11.73% |
| Trash/Hazardous Waste | | 46,648 | | 69,441 | | 48,000 | | 73,524 | 53.17% |
| Total Heating & Utilities | | 1,490,658 | | 1,538,941 | | 1,532,003 | | 1,596,256 | 4.19% |

Notes: Tax-exempt lease payment for performance contract - energy management borrowed in April 2013 \$10,000,000 - Final Payment scheduled for October 25, 2029
Funds from energy savings used to assist in paying for lease payment

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET
BY FUNCTION**

| Maintenance Functions 4210,4220,4230,4300,4400,4450 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|--------------------------------------------------------|------------|------------------|------------|------------------|------------|------------------|------------|------------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Salaries & Wages | 2.0 | 114,134 | 2.0 | 94,786 | 2.0 | 123,772 | 2.0 | 139,669 | 12.84% |
| Contracted Services | | 685,125 | | 484,678 | | 549,000 | | 613,557 | 11.76% |
| Maintenance Contracts | | 159,812 | | 160,906 | | 184,602 | | 180,000 | -2.49% |
| Extraordinary Maintenance | | 59,187 | | 65,057 | | 100,000 | | 100,000 | 0.00% |
| Supplies & Materials | | 389,978 | | 386,187 | | 408,600 | | 471,570 | 15.41% |
| Total Maintenance | 2.0 | 1,408,235 | 2.0 | 1,191,614 | 2.0 | 1,365,974 | 2.0 | 1,504,796 | 10.16% |

Notes: Salaries & Wages represent maintenance workers paid per the custodial/maintenance contract.
Contracted Services include payments for building repairs and maintenance performed by outside vendors and/or vocational instructors outside of normal work hours - these include pest control, kitchen preventative maintenance, building wiring, miscellaneous repairs
Maintenance Contracts are for preventative maintenance agreements for HVAC system, phone system, intrusion system and copiers
Extraordinary Maintenance is used for parking lot paving projects

| | | | | | | | | | |
|----------------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|--------------|
| TOTAL 4000 FUNCTION | 14.0 | 3,692,022 | 14.0 | 3,527,447 | 14.5 | 3,735,908 | 14.5 | 4,010,265 | 7.34% |
|----------------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|--------------|

| Other Fringe Functions 5100,5200,5250 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|-----------------------------------------------|----------|------------------|----------|------------------|----------|------------------|----------|------------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Payroll Taxes | | 272,336 | | 291,700 | | 338,973 | | 368,736 | 8.78% |
| Active Employee Benefits: Health,Life, Dental | | 2,831,036 | | 2,895,996 | | 3,345,350 | | 3,541,971 | 5.88% |
| Retired Employees | | 919,699 | | 957,686 | | 1,060,764 | | 1,091,909 | 2.94% |
| Other Costs | | 514,792 | | 460,227 | | 583,000 | | 571,000 | -2.06% |
| Total Other Fringe | | 4,537,863 | | 4,605,610 | | 5,328,087 | | 5,573,616 | 4.61% |

Notes: Other Fringe represents health, life and dental (active only) insurance for active and retired employees. This section also includes the State pension assessment for non-MTRS retirees. Other costs also represent workers compensation and unemployment insurance. The District is self-insured for unemployment and pays claims as they are accrued.
Health insurance plans begin on December 1 and were budgeted with a 4.0% increase for 7 months. The District pays 80% of the premium for employees hired prior to July 1, 2008 and 75% of the premium of those hired after.
The retired employee insurance also reflects a 4% rate increase for 7 months from December 2022 to June 30, 2023

| Insurance, Leases & Fixed Charges Functions 5260,5500 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|----------------------------------------------------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Insurance | | 145,384 | | 132,230 | | 170,500 | | 146,500 | -14.08% |
| Fixed Costs | | 47,615 | | 54,673 | | 48,500 | | 56,000 | 15.46% |
| Total Insurance, Leases & Fixed Charges | | 192,999 | | 186,903 | | 219,000 | | 202,500 | -7.53% |

Notes: This section includes property, liability, vehicle and student insurance coverage. Fixed costs include payroll and bank charges and safety inspections.

| | | | | | | | | | |
|----------------------------|--|------------------|--|------------------|--|------------------|--|------------------|--------------|
| TOTAL 5000 FUNCTION | | 4,730,862 | | 4,792,513 | | 5,547,087 | | 5,776,116 | 4.13% |
|----------------------------|--|------------------|--|------------------|--|------------------|--|------------------|--------------|

| Acquisition of Fixed Assets Functions 7300,7500 | EXPENDED | | APPROVED | | PROPOSED | | PROPOSED | | % change FY 23 to FY24 |
|----------------------------------------------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|---------------------------|
| | F.T.E | FY21 BUDGET | F.T.E | FY22 BUDGET | F.T.E | FY23 BUDGET | F.T.E | FY24 BUDGET | |
| Equipment | | 225,686 | | 140,129 | | 400,000 | | 450,000 | 12.50% |
| Vehicles & School Buses | | 142,451 | | 57,448 | | 50,000 | | 10,000 | -80.00% |
| Total Acquisition of Fixed Assets | | 368,137 | | 197,577 | | 450,000 | | 460,000 | 2.22% |

Notes:

| | | | | | | | | | |
|----------------------------|--|----------------|--|----------------|--|----------------|--|----------------|--------------|
| TOTAL 7000 FUNCTION | | 368,137 | | 197,577 | | 450,000 | | 460,000 | 2.22% |
|----------------------------|--|----------------|--|----------------|--|----------------|--|----------------|--------------|

**MONTACHUSETT REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT
FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGET**

BY FUNCTION

| Bond Principal Function 8100 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|--------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| Principal Payments on Long Term Debt | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Total Bond Principal | | 0 | | 0 | | 0 | | 0 | 0.00% |

Notes: 20 year bonds for SBA renovation project to be paid off in fiscal year 2020 per debt schedule

| Bond Interest Function 8200 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|-------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| Interest Payments on Long Term Debt | | 0 | | 0 | | 0 | | 0 | 0.00% |
| Total Bond Interest | | 0 | | 0 | | 0 | | 0 | 0.00% |

Notes: 20 year bonds for SBA renovation project to be paid off in fiscal year 2020 per debt schedule

| | | | | | | | | | |
|----------------------------|--|----------|--|----------|--|----------|--|----------|--------------|
| TOTAL 8000 FUNCTION | | 0 | | 0 | | 0 | | 0 | 0.00% |
|----------------------------|--|----------|--|----------|--|----------|--|----------|--------------|

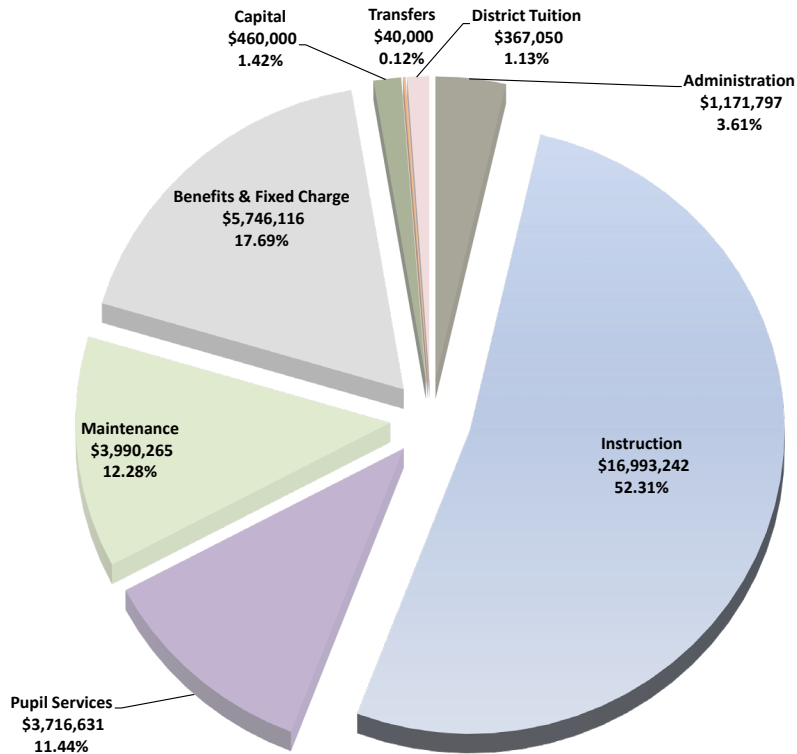
| School Choice & Transfers Function 9000 | F.T.E | EXPENDED FY21 BUDGET | F.T.E | APPROVED FY22 BUDGET | F.T.E | PROPOSED FY23 BUDGET | F.T.E | PROPOSED FY24 BUDGET | % change FY 23 to FY24 |
|----------------------------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|-------|-------------------------|---------------------------|
| School Choice | | 299,776 | | 321,179 | | 367,050 | | 367,050 | 0.00% |
| Transfer to OPEB Fund | | 0 | | 10,000 | | 10,000 | | 15,000 | 50.00% |
| Transfer to Reserve for Compensated Absences | | 40,000 | | 0 | | 0 | | 0 | 0.00% |
| Transfer to Stabilization | | 45,000 | | 25,000 | | 25,000 | | 25,000 | 0.00% |
| Total School Choice and Transfers | | 384,776 | | 356,179 | | 402,050 | | 407,050 | 1.24% |

Notes: Preliminary sending school choice numbers based on preliminary Cherry Sheet Estimates

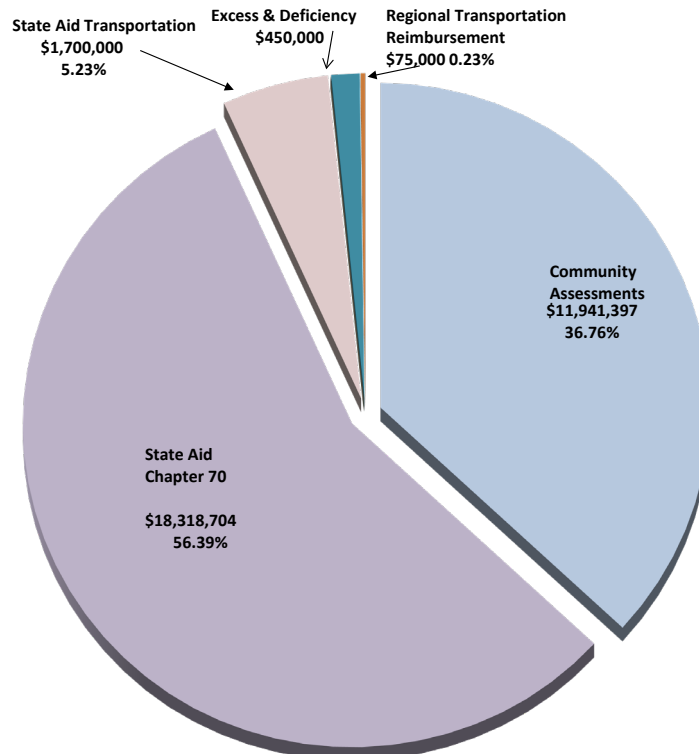
| | | | | | | | | | |
|----------------------------|--|----------------|--|----------------|--|----------------|--|----------------|--------------|
| TOTAL 9000 FUNCTION | | 384,776 | | 356,179 | | 402,050 | | 407,050 | 1.24% |
|----------------------------|--|----------------|--|----------------|--|----------------|--|----------------|--------------|

| | | | | | | | | | |
|---------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
| TOTAL BUDGET | 183.9 | 28,386,801 | 186.0 | 28,530,138 | 186.5 | 30,796,896 | 187.5 | 32,535,101 | 5.64% |
|---------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|

FY 24 SPENDING BY FUNCTION



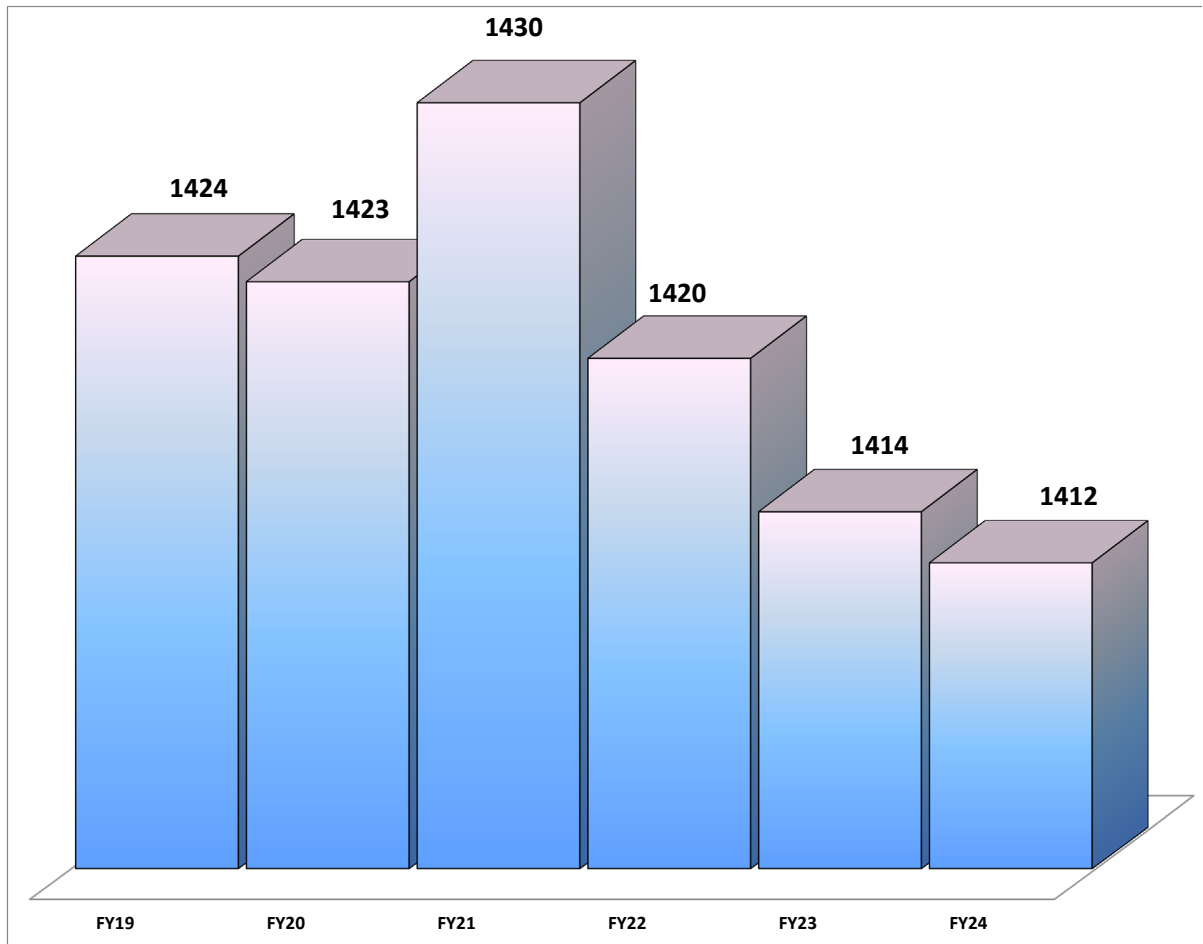
FY 24 REVENUE BY SOURCE



HISTORICAL INFORMATION

ENROLLMENT TRENDS

**TOTAL ENROLLMENT OF STUDENTS ATTENDING MONTY TECH FY 2019 - 2024
(October 1 Headcounts)**



FOUNDATION ENROLLMENT HISTORY

October 1, 1997 - 2022

October 1

| CITY/TOWN | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 |
|-----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Ashburnham | 72 | 67 | 70 | 67 | 59 | 64 | 58 | 58 | 60 | 55 | 58 | 50 | 46 | 46 | 45 | 48 | 49 | 51 | 55 | 52 | 52 | 52 | 47 | 36 | 28 | 33 |
| Ashby | 37 | 34 | 37 | 35 | 32 | 29 | 34 | 37 | 40 | 44 | 43 | 41 | 44 | 40 | 44 | 42 | 38 | 44 | 42 | 46 | 45 | 46 | 53 | 52 | 46 | 42 |
| Athol | 111 | 114 | 113 | 108 | 99 | 89 | 86 | 85 | 92 | 97 | 110 | 109 | 122 | 130 | 124 | 117 | 105 | 100 | 99 | 102 | 102 | 91 | 89 | 77 | 71 | 66 |
| Barre | 42 | 50 | 48 | 54 | 61 | 44 | 42 | 37 | 38 | 40 | 43 | 41 | 38 | 41 | 39 | 32 | 34 | 29 | 20 | 22 | 16 | 19 | 18 | 22 | 27 | 21 |
| Fitchburg | 363 | 375 | 384 | 385 | 391 | 385 | 398 | 418 | 412 | 403 | 395 | 412 | 403 | 407 | 405 | 408 | 407 | 381 | 364 | 361 | 348 | 377 | 392 | 444 | 471 | 468 |
| Gardner | 173 | 177 | 178 | 189 | 195 | 179 | 163 | 153 | 157 | 173 | 175 | 207 | 195 | 168 | 163 | 146 | 137 | 135 | 134 | 128 | 135 | 128 | 106 | 108 | 123 | 114 |
| Harvard | 8 | 8 | 4 | 4 | 3 | 5 | 8 | 6 | 8 | 6 | 5 | 5 | 5 | 6 | 4 | 5 | 4 | 4 | 3 | 0 | 1 | 3 | 3 | 4 | 4 | 0 |
| Holden | 130 | 107 | 88 | 83 | 80 | 76 | 73 | 65 | 77 | 70 | 61 | 55 | 47 | 48 | 56 | 42 | 44 | 38 | 42 | 47 | 38 | 32 | 23 | 11 | | |
| Hubbardston | 40 | 46 | 42 | 51 | 63 | 69 | 75 | 71 | 61 | 64 | 59 | 54 | 53 | 50 | 47 | 53 | 40 | 40 | 40 | 33 | 35 | 23 | 31 | 31 | 26 | 22 |
| Lunenburg | 97 | 94 | 83 | 82 | 74 | 82 | 92 | 91 | 78 | 71 | 74 | 69 | 64 | 65 | 64 | 55 | 64 | 59 | 61 | 53 | 44 | 51 | 45 | 46 | 40 | 34 |
| Petersham | 11 | 8 | 5 | 3 | 1 | 3 | 2 | 4 | 5 | 4 | 8 | 4 | 6 | 7 | 5 | 4 | 3 | 8 | 10 | 10 | 10 | 10 | 6 | 4 | 4 | 5 |
| Phillipston | 22 | 21 | 18 | 20 | 20 | 23 | 26 | 19 | 19 | 21 | 17 | 18 | 20 | 15 | 18 | 17 | 15 | 16 | 17 | 19 | 16 | 11 | 12 | 12 | 12 | 14 |
| Princeton | 25 | 26 | 29 | 28 | 26 | 24 | 20 | 23 | 21 | 18 | 14 | 14 | 14 | 17 | 17 | 17 | 16 | 17 | 18 | 22 | 23 | 23 | 25 | 18 | 17 | 15 |
| Royalston | 10 | 8 | 12 | 13 | 13 | 18 | 15 | 19 | 20 | 23 | 24 | 21 | 21 | 18 | 16 | 25 | 26 | 28 | 28 | 19 | 19 | 16 | 20 | 22 | 17 | 13 |
| Sterling | 61 | 62 | 64 | 62 | 62 | 66 | 68 | 65 | 64 | 56 | 59 | 54 | 53 | 50 | 46 | 55 | 58 | 57 | 53 | 43 | 52 | 47 | 45 | 50 | 36 | 37 |
| Templeton | 83 | 87 | 89 | 88 | 91 | 101 | 97 | 112 | 99 | 101 | 111 | 108 | 104 | 89 | 70 | 67 | 67 | 59 | 60 | 53 | 50 | 45 | 45 | 34 | 30 | 26 |
| Westminster | 74 | 73 | 81 | 68 | 65 | 70 | 74 | 82 | 83 | 81 | 70 | 62 | 57 | 54 | 54 | 60 | 68 | 63 | 64 | 52 | 56 | 48 | 42 | 35 | 39 | 38 |
| Winchendon | 106 | 109 | 116 | 130 | 139 | 160 | 165 | 155 | 152 | 140 | 127 | 115 | 115 | 114 | 135 | 141 | 144 | 148 | 116 | 100 | 92 | 67 | 77 | 87 | 81 | 81 |
| SUBTOTALS | 1,465 | 1,467 | 1,461 | 1,470 | 1,474 | 1,487 | 1,496 | 1,500 | 1,486 | 1,467 | 1,453 | 1,443 | 1,407 | 1,365 | 1,352 | 1,334 | 1,319 | 1,277 | 1,226 | 1,162 | 1,134 | 1,089 | 1,079 | 1,093 | 1,072 | 1,029 |
| OUT OF DISTRICT | 19 | 10 | 17 | 22 | 23 | 13 | 13 | 20 | 26 | 22 | 19 | 23 | 12 | 15 | 15 | 20 | 18 | 22 | 31 | 33 | 44 | 51 | 48 | 55 | 55 | 36 |
| TOTALS | 1,484 | 1,477 | 1,478 | 1,492 | 1,497 | 1,500 | 1,509 | 1,520 | 1,512 | 1,489 | 1,472 | 1,466 | 1,419 | 1,380 | 1,367 | 1,354 | 1,337 | 1,299 | 1,257 | 1,195 | 1,178 | 1,140 | 1,127 | 1,148 | 1,127 | 1,065 |

ASSESSMENT HISTORY

2002 - 2024

| SCHOOL YEAR | ASHBY | BARRE | FITCHBURG | GARDNER | HARVARD | HUBBARDSTON | LUNENBURG | ROYALSTON | STERLING | WINCHENDON | ASHBURNHAM | ATHOL | PETERSHAM | PHILLIPSTON | PRINCETON | TEMPLETON | WESTMINSTER | HOLDEN | TOTAL | % CHANGE |
|-------------|---------|---------|-----------|-----------|---------|-------------|-----------|-----------|-----------|------------|------------|---------|-----------|-------------|-----------|-----------|-------------|-----------|------------|----------|
| 2023-2024 | 392,887 | 340,067 | 1,863,115 | 1,107,341 | 110,500 | 447,411 | 1,181,390 | 76,755 | 1,018,231 | 706,060 | 641,300 | 382,300 | 130,375 | 237,334 | 415,820 | 588,189 | 812,489 | 1,539,832 | 11,991,397 | 5.63% |
| 2022-2023 | 350,957 | 370,256 | 1,817,045 | 1,134,654 | 135,872 | 497,609 | 1,054,376 | 57,408 | 975,792 | 702,108 | 576,224 | 373,827 | 93,768 | 219,587 | 396,361 | 603,535 | 773,660 | 1,219,380 | 11,352,418 | 7.84% |
| 2021-2022 | 389,597 | 346,681 | 1,673,538 | 1,068,430 | 61,058 | 462,182 | 876,289 | 79,223 | 938,675 | 703,889 | 567,093 | 331,262 | 61,015 | 199,370 | 425,147 | 607,322 | 804,225 | 932,338 | 10,527,334 | -4.15% |
| 2020-2021 | 374,257 | 407,509 | 1,936,808 | 1,183,237 | 71,735 | 555,845 | 876,598 | 83,896 | 877,674 | 836,655 | 568,914 | 359,829 | 38,656 | 199,547 | 418,449 | 606,119 | 682,123 | 904,915 | 10,982,766 | 2.68% |
| 2019-2020 | 331,687 | 443,218 | 1,920,335 | 1,155,223 | 66,074 | 640,303 | 777,473 | 88,129 | 829,994 | 835,092 | 505,228 | 328,274 | 14,560 | 185,489 | 383,783 | 636,279 | 661,091 | 893,959 | 10,696,192 | 1.83% |
| 2018-2019 | 292,348 | 316,699 | 1,876,912 | 1,047,452 | 75,877 | 654,389 | 820,560 | 118,094 | 826,397 | 919,899 | 500,692 | 252,544 | 40,499 | 208,184 | 333,128 | 681,750 | 705,105 | 833,376 | 10,503,904 | 3.70% |
| 2017-2018 | 307,365 | 306,124 | 1,874,921 | 909,345 | 112,453 | 665,027 | 876,381 | 86,641 | 853,782 | 940,963 | 449,794 | 271,250 | 27,793 | 213,481 | 277,734 | 635,178 | 745,577 | 760,267 | 10,314,076 | 1.84% |
| 2016-2017 | 333,265 | 253,847 | 1,967,086 | 825,333 | 93,020 | 609,993 | 890,058 | 98,950 | 783,665 | 870,874 | 441,942 | 252,544 | 53,567 | 167,196 | 310,521 | 708,682 | 792,925 | 667,463 | 10,120,930 | 1.91% |
| 2015-2016 | 358,061 | 268,843 | 1,974,155 | 831,444 | 121,504 | 513,838 | 799,478 | 114,157 | 765,868 | 872,421 | 462,389 | 262,014 | 64,094 | 171,666 | 296,394 | 611,466 | 773,556 | 777,978 | 10,039,328 | 0.81% |
| 2014-2015 | 389,951 | 301,887 | 1,742,968 | 818,615 | 98,949 | 471,062 | 760,058 | 115,473 | 677,868 | 779,975 | 442,182 | 237,738 | 56,509 | 182,534 | 289,698 | 582,502 | 754,280 | 739,215 | 9,441,464 | 6.33% |
| 2013-2014 | 327,562 | 281,949 | 1,746,284 | 814,778 | 75,069 | 418,737 | 708,561 | 103,562 | 646,236 | 666,218 | 444,495 | 262,246 | 86,691 | 135,757 | 181,770 | 601,056 | 602,904 | 578,847 | 8,682,724 | 8.74% |
| 2012-2013 | 318,059 | 262,502 | 1,658,610 | 868,080 | 76,807 | 350,635 | 680,908 | 73,917 | 596,476 | 556,784 | 380,964 | 222,442 | 76,170 | 137,227 | 201,079 | 530,714 | 528,202 | 543,688 | 8,063,263 | 7.68% |
| 2011-2012 | 316,895 | 222,813 | 1,593,589 | 766,225 | 76,202 | 309,380 | 628,573 | 67,452 | 564,643 | 518,250 | 329,892 | 219,794 | 52,367 | 149,003 | 185,190 | 477,136 | 460,263 | 465,097 | 7,404,765 | 8.89% |
| 2010-2011 | 289,032 | 237,666 | 1,660,910 | 690,540 | 87,382 | 287,584 | 633,124 | 55,301 | 538,144 | 523,310 | 331,566 | 253,764 | 57,954 | 115,453 | 212,129 | 419,760 | 434,778 | 476,564 | 7,304,961 | 1.37% |
| 2009-2010 | 317,744 | 223,362 | 1,666,432 | 666,754 | 65,117 | 259,396 | 637,977 | 51,116 | 493,214 | 596,133 | 327,607 | 248,829 | 41,901 | 125,753 | 209,986 | 330,692 | 429,081 | 568,981 | 7,260,073 | 0.62% |
| 2008-2009 | 308,178 | 165,655 | 1,871,885 | 674,258 | 75,060 | 257,453 | 565,210 | 56,499 | 585,414 | 713,269 | 387,776 | 169,675 | 32,796 | 109,182 | 211,475 | 278,545 | 440,879 | 454,175 | 7,357,381 | -1.32% |
| 2007-2008 | 270,524 | 167,198 | 1,784,284 | 598,963 | 66,443 | 186,799 | 638,471 | 53,493 | 603,589 | 686,201 | 377,261 | 148,626 | 24,566 | 89,834 | 190,563 | 262,304 | 463,911 | 486,275 | 7,099,305 | 3.64% |
| 2006-2007 | 308,649 | 135,242 | 1,647,516 | 564,373 | 64,765 | 186,193 | 584,719 | 54,663 | 559,688 | 632,395 | 403,929 | 165,359 | 66,406 | 91,431 | 209,730 | 221,161 | 420,551 | 449,347 | 6,766,117 | 4.92% |
| 2005-2006 | 330,323 | 101,024 | 1,645,915 | 547,285 | 44,192 | 193,106 | 516,748 | 54,362 | 433,867 | 465,829 | 421,346 | 212,842 | 71,948 | 80,842 | 230,218 | 195,125 | 397,951 | 442,024 | 6,384,946 | 5.97% |
| 2004-2005 | 357,691 | 95,095 | 1,561,381 | 493,573 | 33,636 | 178,734 | 401,764 | 34,339 | 314,342 | 335,693 | 397,917 | 220,926 | 62,933 | 59,817 | 248,116 | 136,113 | 340,733 | 398,316 | 5,671,121 | 12.59% |
| 2003-2004 | 386,384 | 92,354 | 1,686,545 | 370,495 | 41,130 | 199,657 | 312,615 | 42,430 | 282,200 | 321,706 | 395,704 | 274,357 | 43,913 | 50,294 | 261,677 | 126,295 | 289,840 | 331,569 | 5,509,165 | 2.94% |
| 2002-2003 | 376,635 | 100,955 | 1,719,938 | 544,752 | 46,849 | 158,522 | 383,455 | 37,116 | 224,689 | 291,616 | 417,395 | 273,460 | 60,430 | 45,907 | 253,975 | 136,576 | 316,201 | 304,973 | 5,693,443 | -3.24% |
| | | | | | | | | | | | | | | | | | | | | 8.29% |

BUDGET & ENROLLMENT HISTORY

2003 - 2024

| FISCAL <u>YEAR</u> | <u>BUDGET</u> | \$ INCREASE <u>YEAR-YEAR</u> | % INCREASE <u>YEAR-YEAR</u> | STUDENT COUNT | | | FOUNDATION ENROLLMENT | |
|-----------------------|--------------------------|---------------------------------|--------------------------------|-------------------------------------------|---------------------|------------------|------------------------------|--------------------------------|
| | | | | (Foundation Enroll + School Choice In) | DISTRICT | | INCREASE/ <u>DECREASE</u> | % INCREASE/ <u>DECREASE</u> |
| | | | | | IN | OUT * | | |
| <u>2024</u> | <u>32,535,101</u> | <u>1,738,205</u> | <u>5.64%</u> | <u>1,484</u> | <u>1,465</u> | <u>19</u> | (2) | <u>-0.14%</u> |
| 2023 | 30,796,896 | 2,191,471 | 7.66% | 1,477 | 1,467 | 10 | 6 | 0.41% |
| 2022 | 28,605,425 | (209,440) | -0.73% | 1,478 | 1,461 | 17 | (9) | -0.61% |
| 2021 | 28,814,865 | 54,663 | 0.19% | 1,492 | 1,470 | 22 | (4) | -0.27% |
| 2020 | 28,760,202 | 1,003,828 | 3.62% | 1,497 | 1,474 | 23 | (13) | -0.87% |
| 2019 | 27,756,374 | 860,694 | 3.28% | 1,500 | 1,487 | 13 | (9) | -0.60% |
| 2018 | 26,895,680 | 521,212 | 1.98% | 1,509 | 1,496 | 13 | (4) | -0.26% |
| 2017 | 26,374,468 | 145,102 | 0.59% | 1,520 | 1,500 | 20 | 14 | 0.95% |
| 2016 | 26,229,366 | 588,533 | 2.30% | 1,512 | 1,486 | 26 | 19 | 1.28% |
| 2015 | 25,640,833 | 855,553 | 3.45% | 1,489 | 1,467 | 22 | 14 | 0.95% |
| 2014 | 24,785,280 | 452,071 | 1.86% | 1,472 | 1,453 | 19 | 10 | 0.68% |
| 2013 | 24,333,209 | 1,588,430 | 6.98% | 1,466 | 1,443 | 23 | 36 | 2.54% |
| 2012 | 22,744,779 | 519,455 | 2.34% | 1,419 | 1,407 | 12 | 42 | 3.04% |
| 2011 | 22,225,324 | 121,043 | 0.55% | 1,380 | 1,365 | 15 | 13 | 0.95% |
| 2010 | 22,104,281 | (284,389) | -1.27% | 1,367 | 1,352 | 15 | 18 | 1.33% |
| 2009 | 22,388,670 | 1,200,991 | 5.67% | 1,354 | 1,334 | 20 | 15 | 1.12% |
| 2008 | 21,187,679 | 1,698,956 | 8.72% | 1,337 | 1,319 | 18 | 42 | 3.23% |
| 2007 | 19,488,723 | 2,114,252 | 12.17% | 1,299 | 1,277 | 22 | 51 | 4.06% |
| 2006 | 17,374,471 | 1,274,681 | 7.92% | 1,257 | 1,226 | 31 | 64 | 5.36% |
| 2005 | 16,099,790 | 951,490 | 6.28% | 1,195 | 1,162 | 33 | 28 | 2.38% |
| 2004 | 15,148,300 | 13 | 0.00% | 1,178 | 1,134 | 44 | 45 | 3.95% |