



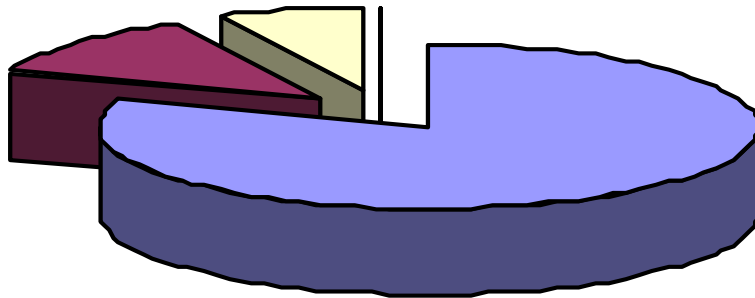
Wachusett Regional School District

Review of Budget Expenditure Trends

October 2004



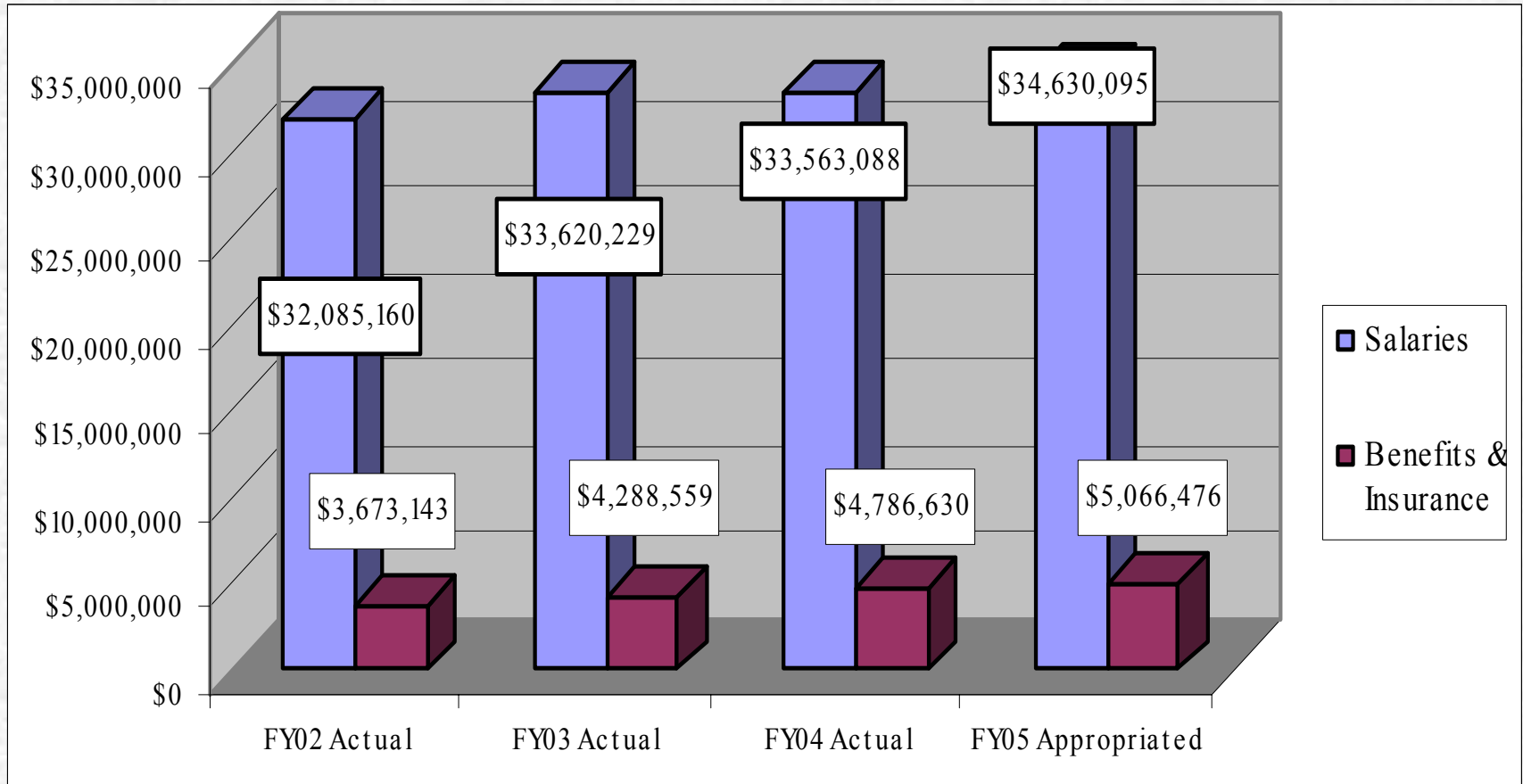
FY05 Appropriation



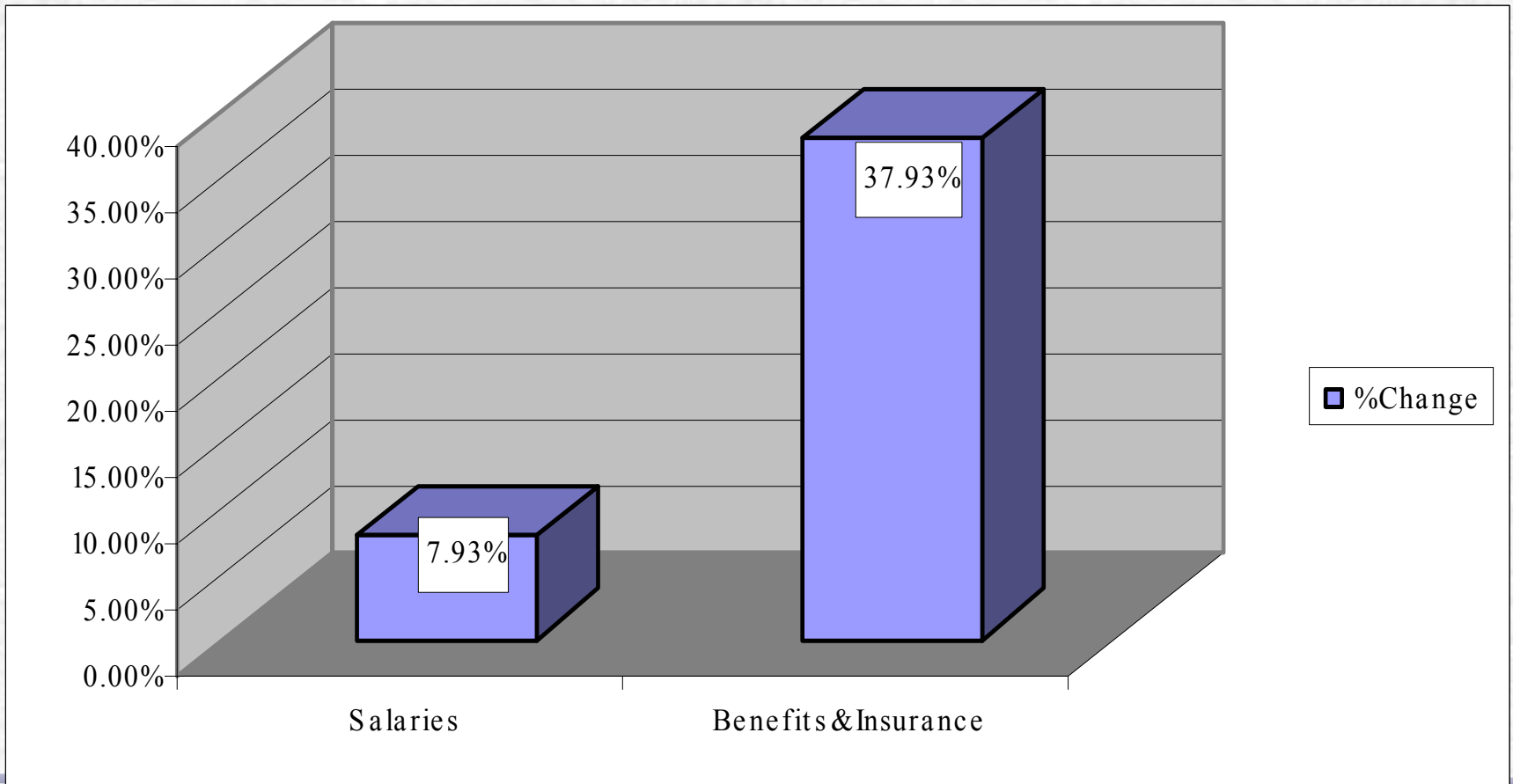
- Personnel (Salaries/Benefits and Insurance)
- Regular Education (Non-Personnel)
- Special Education (Non-Personnel)
- Vocational Education

Chart does not include Transportation and Capital Debt Service

Personnel Cost Growth Comparison FY02 – FY05



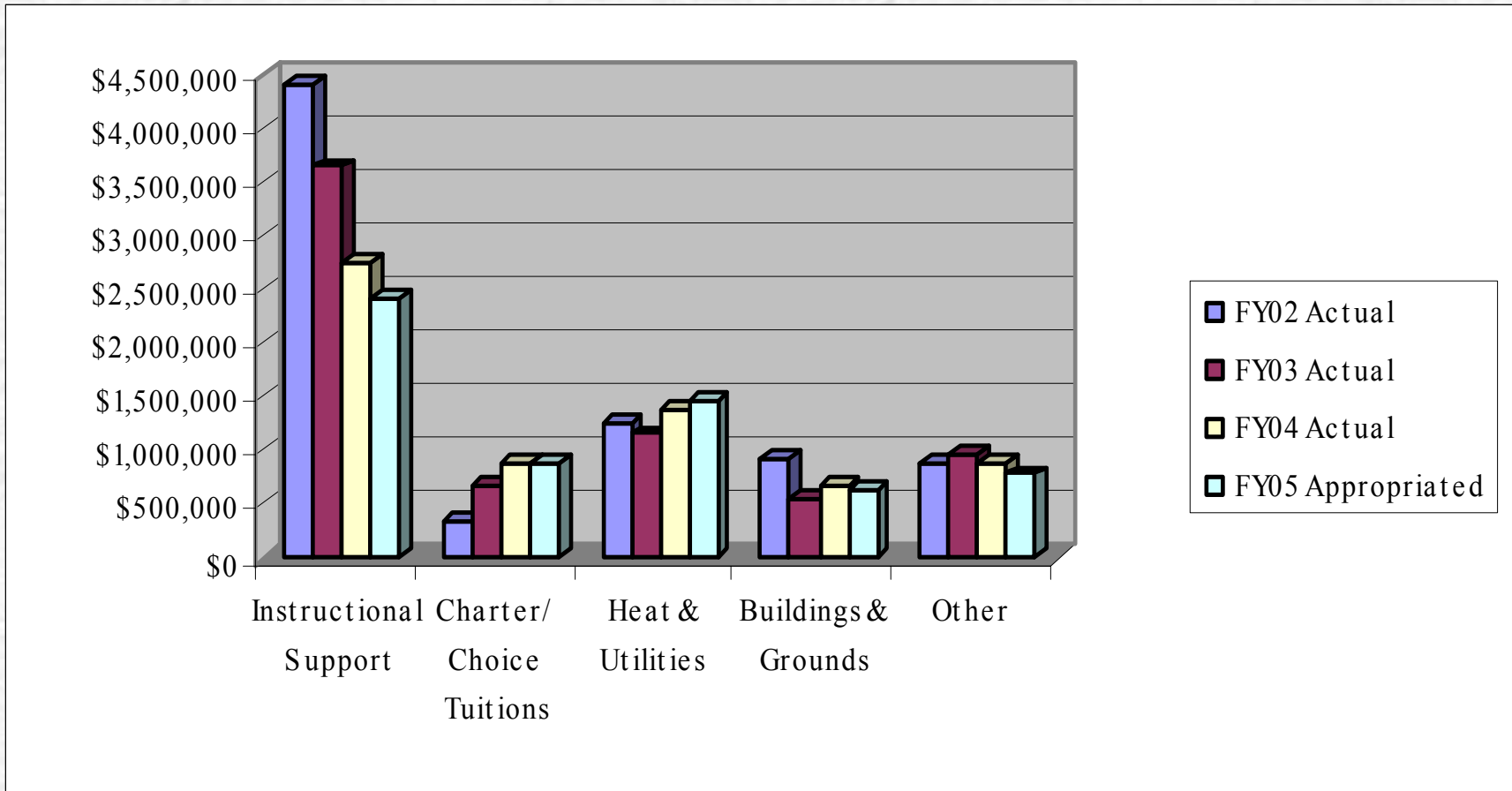
Personnel Cost Growth Comparison Percentage Change FY02 – FY05



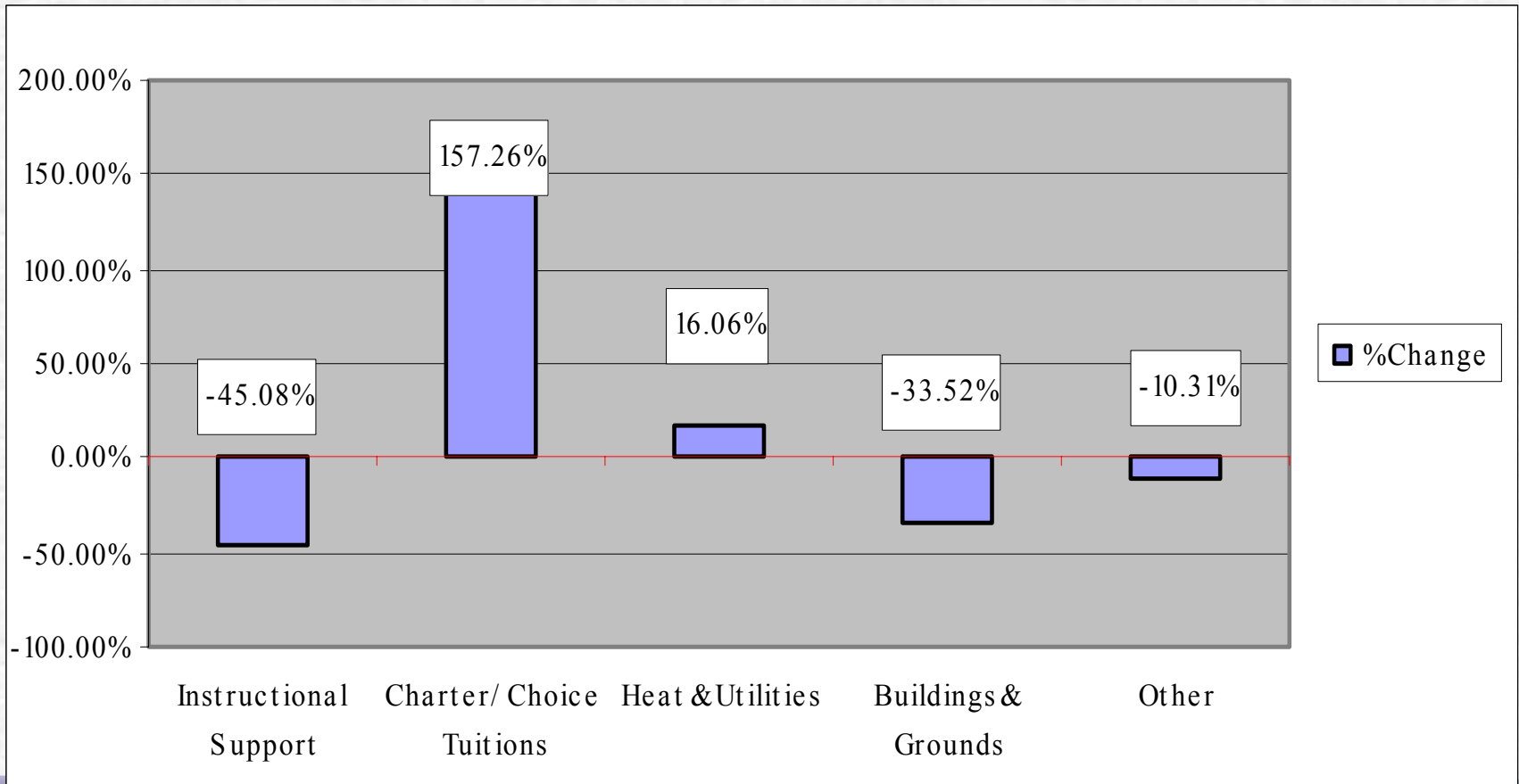
Staffing Changes FY02-FY05

	FY02	FY03	FY04	FY05
Budgeted	796.60	809.10	810.60	763.39
Reductions Regular Education			-45.44	
Reductions Special Education			-20.70	
Amended Budget			744.46	
Changes (Regular Education)	5.50	1.50	1.00	0.50
Changes (Special Education)	2.00		15.43	7.00
Total at End-of-Year	804.10	810.60	760.89	770.89

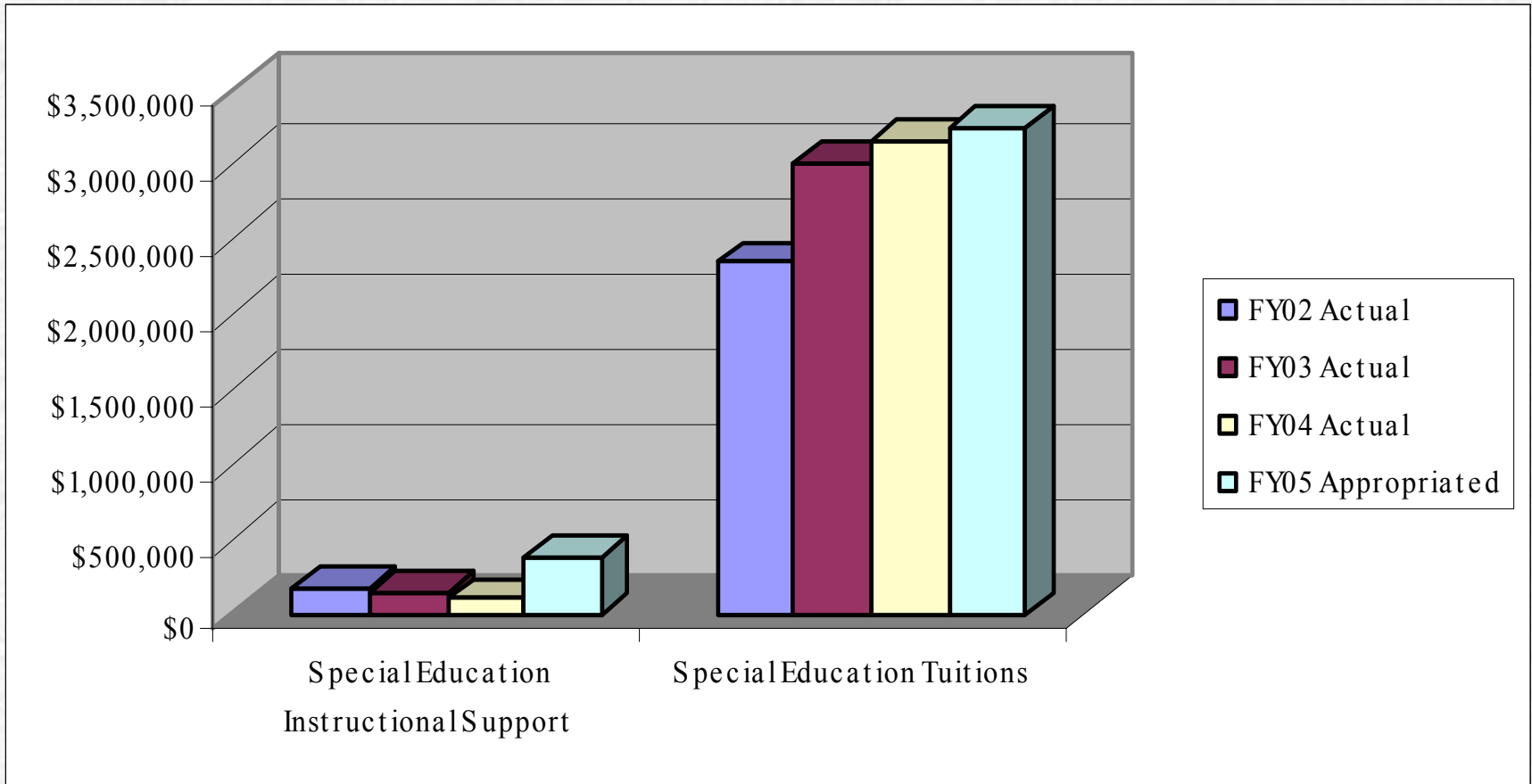
Regular Education Non-Salary Costs FY02 – FY05



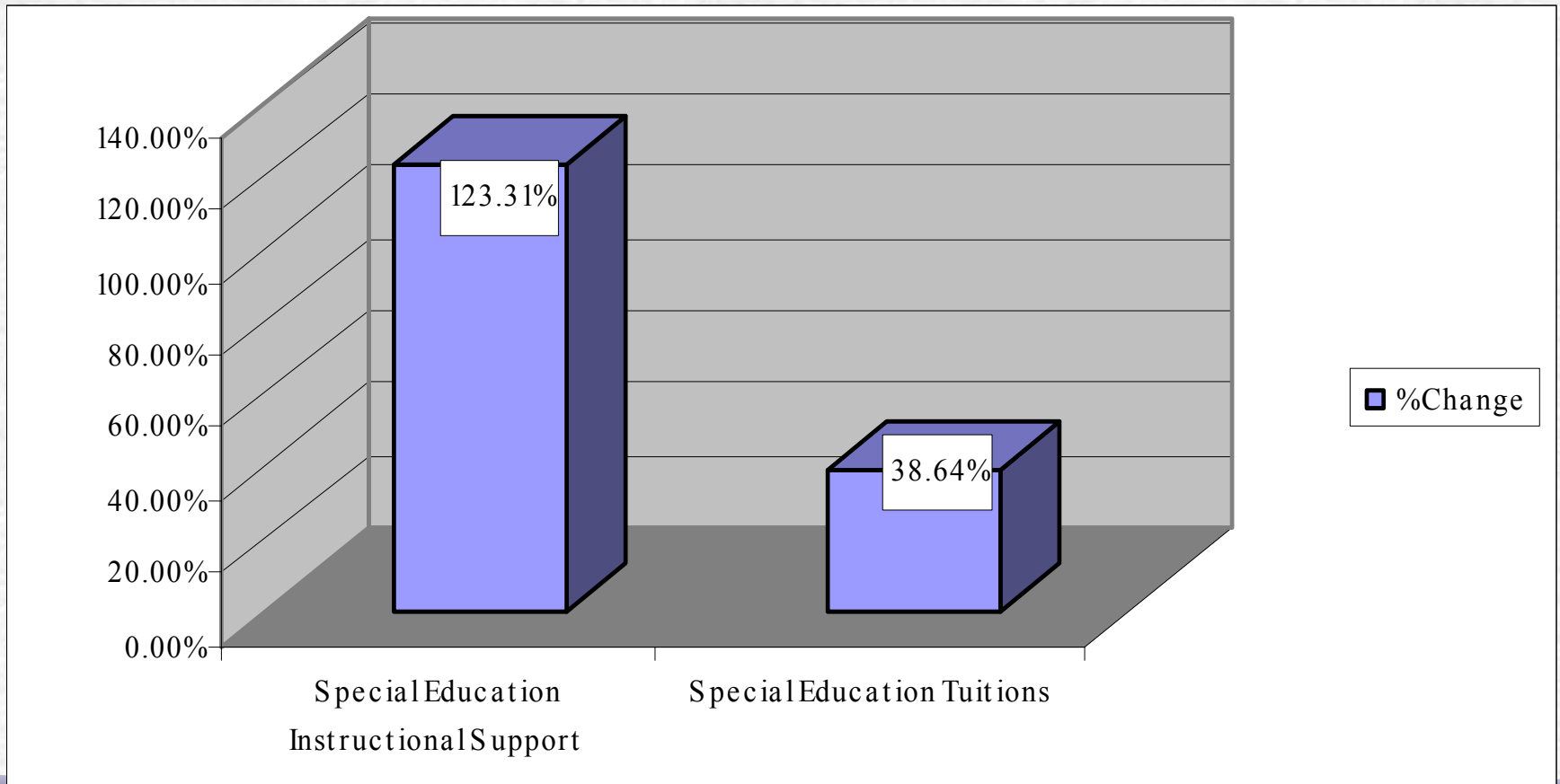
Regular Education Non-Salary Costs Percentage Change FY02 – FY05



Special Education Non-Salary Costs FY02 – FY05



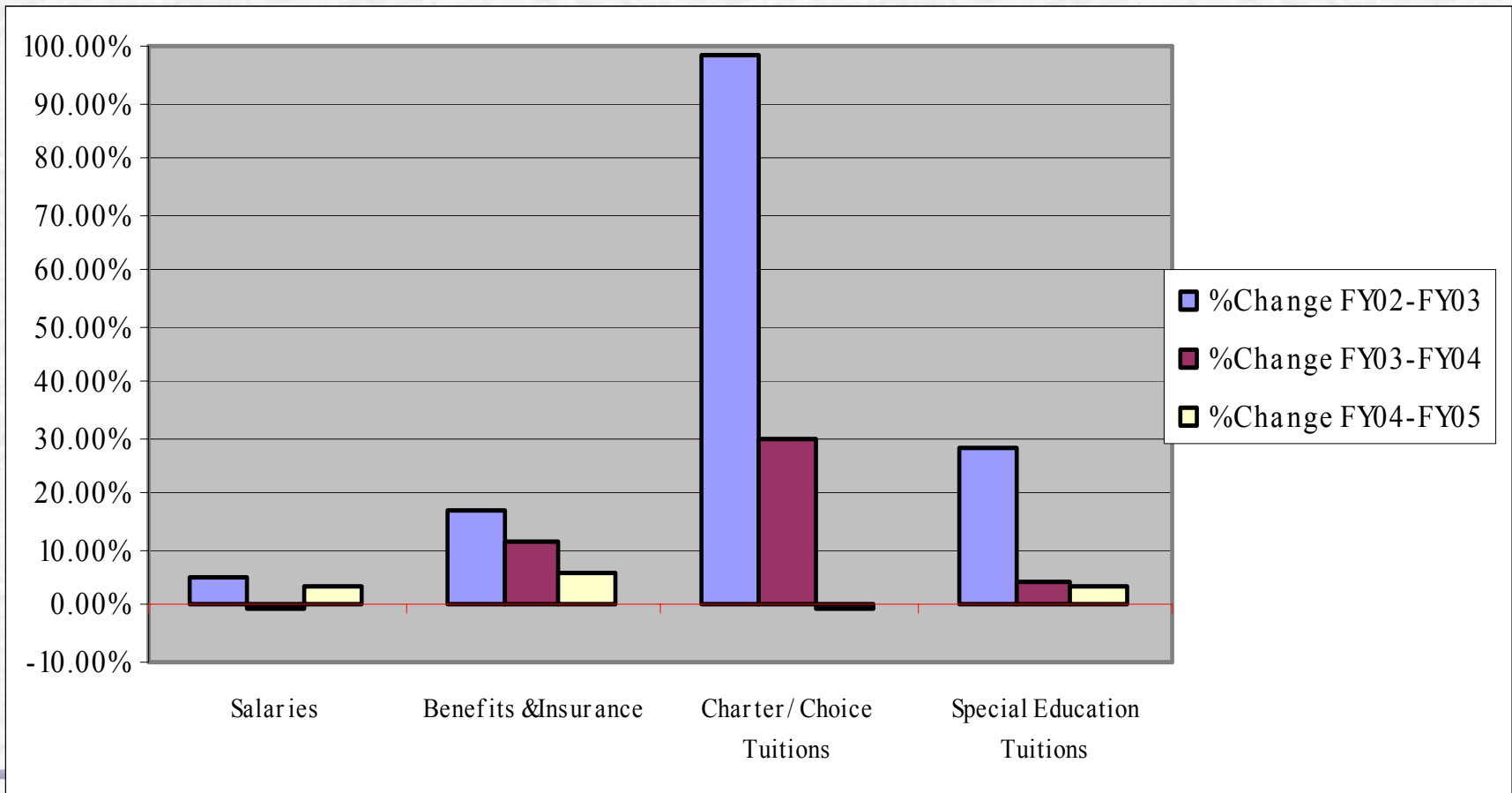
Special Education Non-Salary Costs Percentage Change FY02 – FY05



Increases FY02-FY05

	FY02 Actual	FY03 Actual	FY04 Actual	FY05 Appropriated	% Increase FY02-FY05
Salaries	\$32,085,160	\$33,620,229	\$33,563,088	\$34,630,095	7.93%
Benefits & Insurance	\$3,673,143	\$4,288,559	\$4,786,630	\$5,066,476	37.93%
Charter/Choice Tuitions	\$338,174	\$671,397	\$872,134	\$869,997	157.26%
Special Education Tuitions	\$2,338,812	\$3,007,174	\$3,135,940	\$3,242,548	38.64%

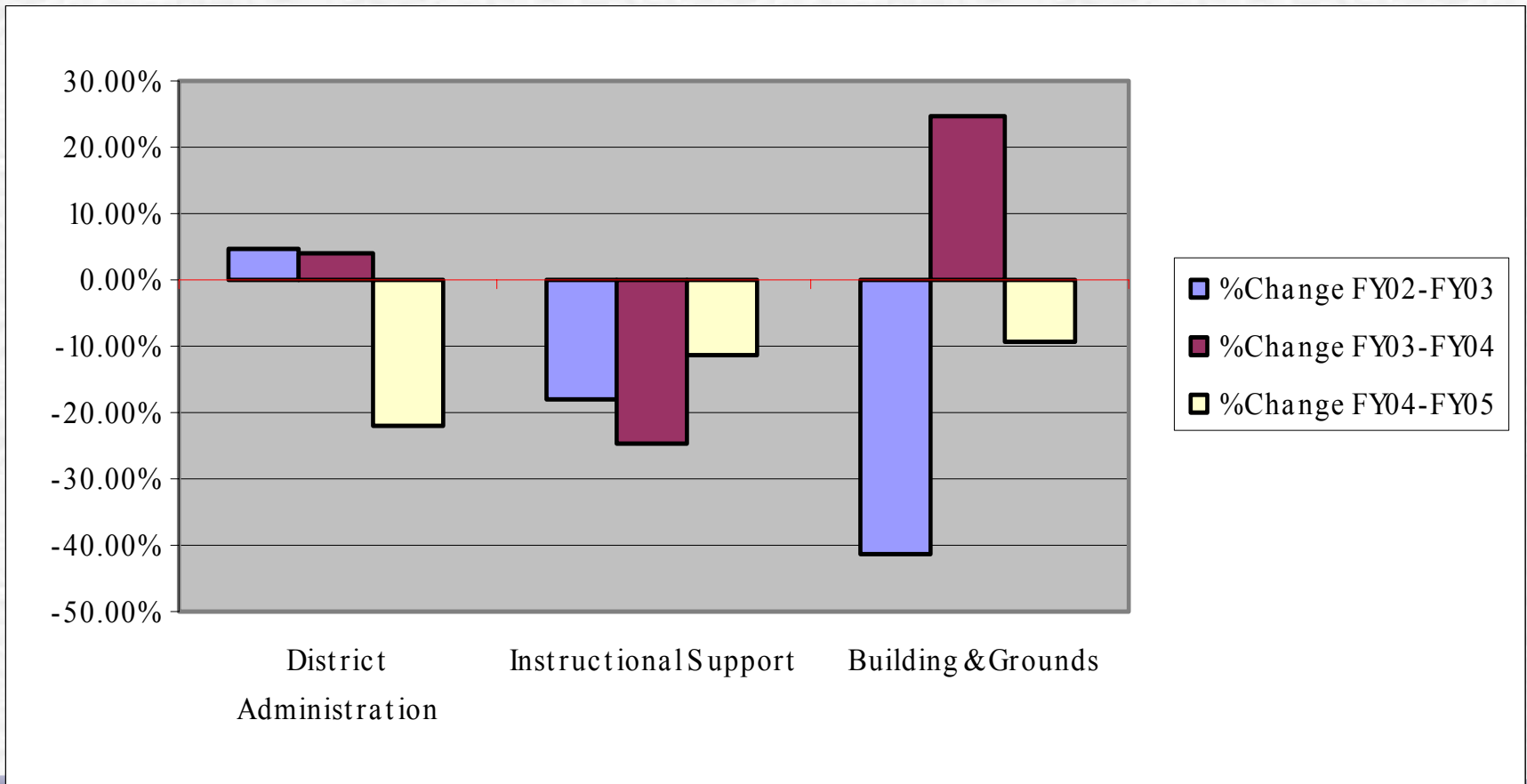
Percentage Increases FY02-FY05



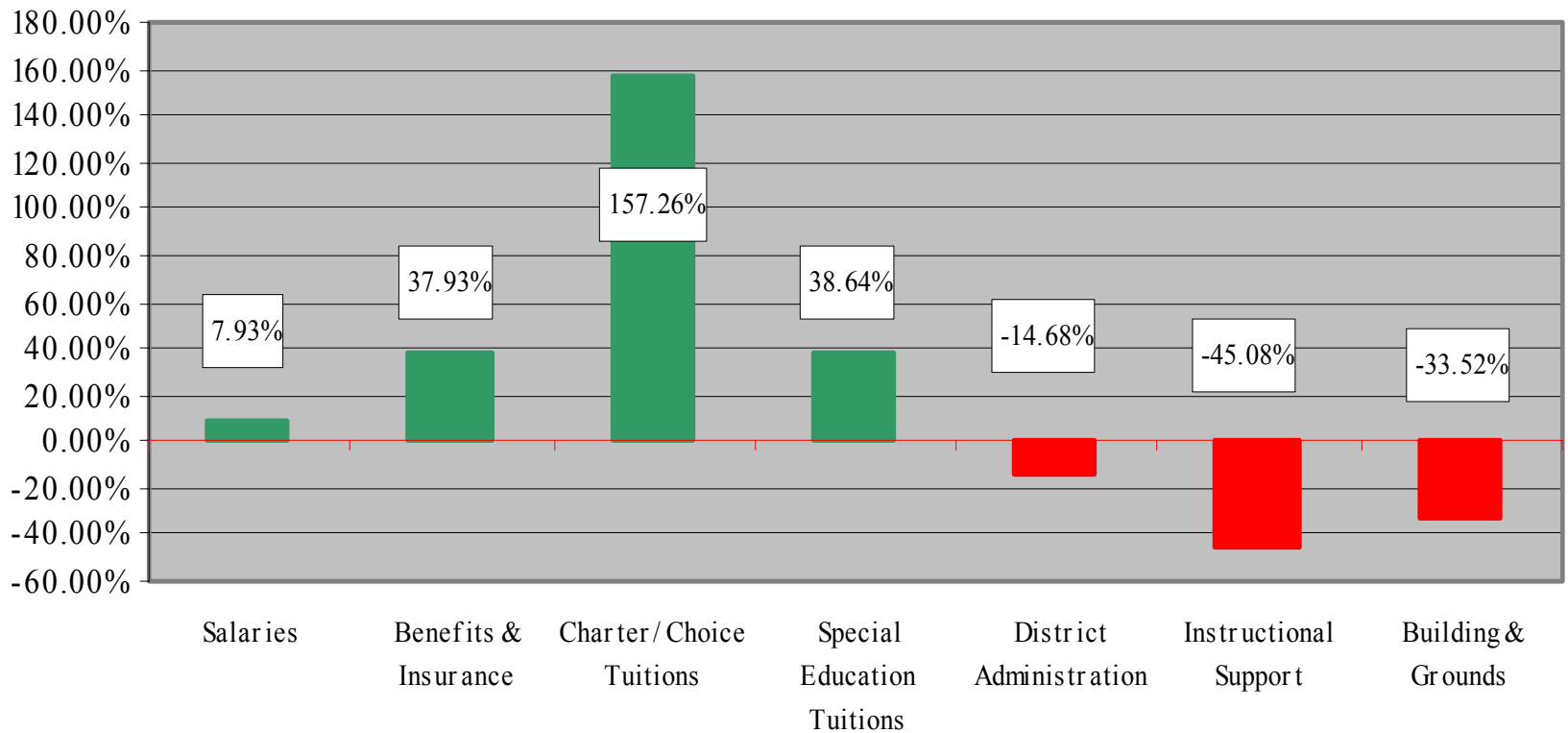
Decreases FY02-FY05

	FY02 Actual	FY03 Actual	FY04 Actual	FY05 Appropriated	% Decrease FY02- FY05
District Administration	\$260,777	\$273,767	\$285,573	\$222,500	-14.68%
Instructional Support	\$4,422,166	\$3,640,532	\$2,742,467	\$2,428,848	-45.08%
Building & Grounds	\$927,822	\$546,565	\$682,709	\$616,862	-33.52%

Percentage Decreases FY02-FY05



Percentage Increases/Decreases FY02-FY05



Operating Budget FY02-FY05*

- ☛ FY02 Operating Budget - \$46.1 Million
- ☛ FY05 Operating Budget - \$49.5 Million

Where did the \$3.4 Million go?

*Does not include transportation and debt service

Where did the \$3.4 Million go?

Salaries	+\$2.5 Million	
Benefits	+\$1.4 Million	
Special Education (Tuitions/ Instructional Support)	+\$1.1 Million	
Charter/Choice Tuitions	+\$.5 Million	
Other	+\$.2 Million	
		+ \$5.7 Million
Instructional Support (Regular Education)	- \$2.0 Million	
Building/Grounds	- \$.3 Million	
		- \$2.3 Million
		+ \$3.4 Million

*Does not include costs/expenses offset by reimbursement.