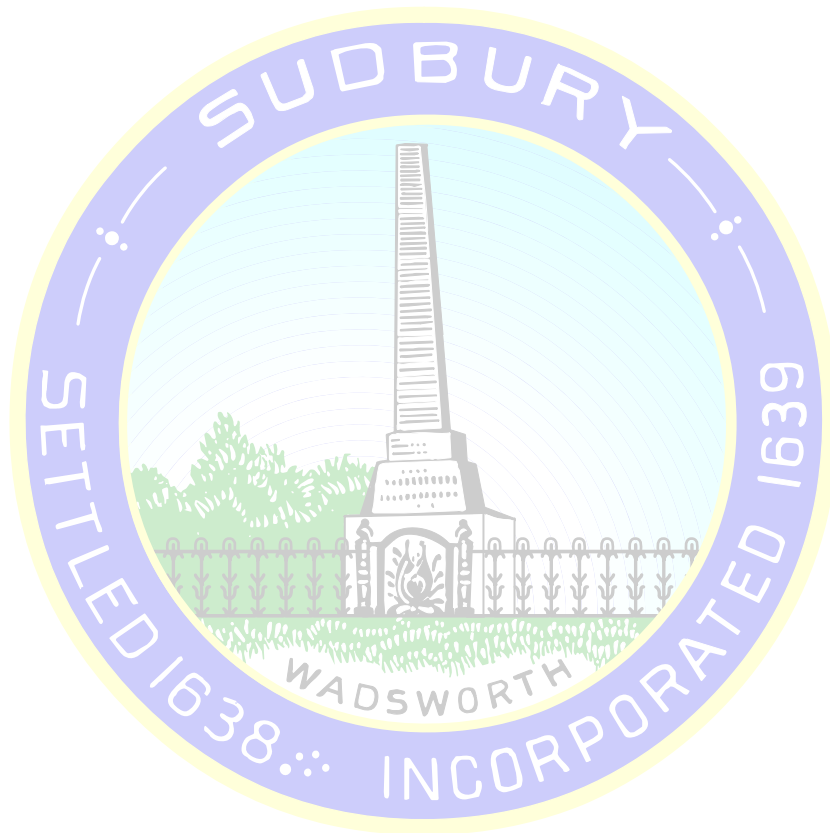


Section Seven

EDUCATIONAL BUDGETS



Sudbury Public Schools

MISSION OF THE SUDBURY PUBLIC SCHOOLS

The Sudbury Public Schools strive to enable all students to reach their intellectual and personal potential. The school system, in partnership with families and the community, will work with integrity and respect to realize the shared vision of enabling students to become life-long learners and effective contributors to society.

The Sudbury Public Schools voted FY08 budget request is \$33,850,381, representing an increase of \$2,805,875 or 9.04% over the FY07 appropriated budget. Of this amount, pension and insurance costs are projected to increase by \$702,083 to or 12.42% increase over the FY08 budget. Exclusive of pension and insurance costs, the remaining operating budget for FY08 increased \$2,103,792 or 8.29% over the FY07 appropriation. Though operating costs continue to climb due to increases in utilities, transportation and special education costs, the school has also submitted a budget that will keep class sizes at the same levels as FY07 and will allow the Sudbury Public Schools to provide the same level of overall service as in FY07, even as enrollment continues to grow. Level-services for FY08 would require a total SPS budget of \$32,508,334 which represents an overall increase from FY07 of 4.72%.

	Appropriated FY06	Appropriated FY07	Dept Request FY08	3% Budget FY08	Voted/ Requested FY08
SUDBURY PUBLIC SCHOOLS					
Sudbury Public Schools	25,809,643	27,184,888	28,112,904	28,112,904	29,454,951
Offsets (incl. METCO)	(1,751,212)	(1,792,154)	(1,958,425)	(1,958,425)	(1,958,425)
Sudbury Public Schools	24,058,431	25,392,734	26,154,479	26,154,479	27,496,526
Add: Benefits Costs	5,107,457	5,651,772	6,353,855	6,353,855	6,353,855
Total: Sudbury Public Schools	29,165,888	31,044,506	32,508,334	32,508,334	33,850,381

Lincoln-Sudbury Regional High School

VALUES OF THE LINCOLN-SUDBURY REGIONAL HIGH SCHOOL

The Lincoln-Sudbury Regional High School Core Values are as follows: (1) Promotion of cooperative and caring relationships between adults and students; (2) Respect for human differences; and (3) Satisfaction with excellence only, particularly in academics.

In addition, the following budgetary guidelines are distributed and adhered to:

- Make classroom teaching and learning our first priority
- Try to maintain reasonable class size in core academic areas
- Distinguish between what is essential to learn by completion of high school and what is desirable to experience.
- Maintain mainstreaming opportunities for students with special needs.
- Continue to develop initiatives that will provide optimal educational experiences for our most reluctant learners, and support efforts to assess student performance, and make educationally sound decisions based on these assessments.
- Maintain athletic and extra-curricular activities.

Lincoln-Sudbury Regional High School (LSRHS) is a grade 9-12 regional school district established pursuant to Chapter 71 of Massachusetts General Laws and operates in accordance with the Lincoln-Sudbury Regional Agreement. Chapter 70 State Aid and Regional Transportation Aid are used to reduce the total budget. The amount remaining after deducting receipts and other credits is then apportioned to Lincoln and Sudbury by a ratio based upon the enrollment of students from each town. The FY08 budget ratio for Sudbury is 85.33% (down slightly from 85.81% in FY07) and for Lincoln is 14.67%. This decrease in ratio for the Sudbury FY08 assessment amounts to approximately \$97,000 of shifted costs from Sudbury to Lincoln. Under the proposed budget, state aid for Chapter 70 and regional transportation costs are projected to have decreased funding from FY07. The budget also reflects a projected decrease in state aid for the support of special education from FY07.

This LSRHS budget for FY08 is \$19,799,737 (net of total offsets of \$3,787,654). This budget represents a net increase of \$2,207,253 from FY07 or 12.55%. Applying the FY08 apportionment ratio for Sudbury, this budget will result in a total operating assessment for the Town for FY08 of \$16,892,342. Sudbury's portion of the FY08 operating budget increase over FY07 is \$1,791,249 or 11.86%.

Though operating costs continue to climb due to increases in utilities, transportation and special education costs, the school district has also submitted a budget that will keep class sizes at the same levels as FY07 and will allow LSRHS to provide the same level of overall service as in FY07, even as enrollment continues to grow. Level-services for FY08 would require a total net LSRHS budget of \$18,748,165. Sudbury's portion of the level-services budget would be \$15,995,035 which would represent an overall increase from FY07 of 5.92%.

	Appropriated FY06	Appropriated FY07	3% Budget FY08	Voted/ Requested FY08
LINCOLN-SUDBURY REGIONAL HS				
	85.75%	85.81%	85.33%	85.33%
LSRHS Gross Assessment	17,188,211	18,479,238	19,229,814	20,127,121
Operating Offsets	(2,596,198)	(3,378,145)	(3,234,779)	(3,234,779)
LSRHS Assessment	14,592,013	15,101,093	15,995,035	16,892,342
Debt Assessment	2,461,086	2,935,689	2,647,937	2,647,937
Total: LSRHS	17,053,099	18,036,782	18,642,972	19,540,279

LINCOLN-SUDBURY REGIONAL SCHOOL DISTRICT

FY08 Debt Service

Lincoln-Sudbury Regional School District was authorized by the Towns of Sudbury and Lincoln to borrow \$73,900,000 to build the new Lincoln-Sudbury Regional High School. The Commonwealth of Massachusetts has already paid for the majority of their share of the project (\$35,130,685). With the change in how the state now reimburses school building projects, we have estimated that the Towns of Sudbury and Lincoln have saved approximately \$10,000,000 in interest costs that would have otherwise been spent using the state's old method of reimbursing for such projects. Included in the FY08 Budget are principal and interest costs of \$3,103,172. Sudbury's portion of FY08 debt service is \$2,647,937; which represents a reduction from FY07 of \$287,752.

Minuteman Regional Vocational Technical School District

The proposed FY08 Budget for Minuteman Regional Vocational Technical School has not yet been voted on or submitted to the Town as of this publication. However, based on recent estimates for enrollment and Minuteman's overall operating budget, the Town is currently projecting an increase of 4.00%. As such, impact of the FY08 overall budget is estimated to be \$324,771 for Sudbury. However, if enrollment numbers change for this school, this assumption could be off. This number should be considered very preliminary until the MRVTSD budget is received.

	Appropriated FY06	Appropriated FY07	3% Budget FY08	Voted/ Requested FY08
MINUTEMAN VOCATIONAL				
Operating Assessment	304,640	312,280	324,771	324,771
Total: Minuteman Vocational	304,640	312,280	324,771	324,771

Non-Residential Vocational Tuition and Transportation Costs for Sudbury Student Attending Out of District Vocational High School

This budget is for two Sudbury students who have elected to attend a vocation high school other than Minuteman, and by state law, Chapter 74 section 7, 7c and 8a, the municipality where the student resides is required to pay the non-residential tuition and transportation costs. The actual FY08 cost for is unknown at this time, but is projected at \$66,408 for both tuition and transportation.

	Appropriated FY06	Appropriated FY07	3% Budget FY08	Voted/ Requested FY08
OTHER EDUCATIONAL ASSESSMENTS				
Operating Assessment	-	63,854	66,408	66,408
Total: Minuteman Vocational	-	63,854	66,408	66,408

