LUNENBURG BUDGET PROJECT

Lunenburg FY28 — What the source data says (research notes, Aug 2026)

Generated 2026-09-02 from **sources/analyses/fy27-and-the-override.md**. Every figure is recomputed from **sources/data/lunenburg.db** by **no verifier — treat every figure as unchecked**. A printed page outlives the numbers on it: re-run that script before quoting anything here.

Compiled from lunenburgschools.net budget page + lunenburgma.gov FY27 Budget Hub. Everything cited here is downloaded under `sources/`.

1. Where things stand right now

EVENT	DATE	OUTCOME
Tri-Board (Select Bd + School Cmte + FinCom) formed	Summer 2025	Joint FY27 budget process
Supt. proposed FY27 budget to SC	2/25/26	4 scenarios
SC vote on final budget number	3/18/26	—
Annual Town Meeting	5/2/26	Balanced budget adopted; Tier 1 / Tier 2 contingent
Annual Town Election — override ballot	**5/16/26**	**BOTH FAILED**
Gov. signs enacted FY27 state budget	7/9/26	+$471,121 net new aid to Lunenburg
Select Board calls Special Town Meeting	called 7/2026	**Thu 9/3/2026, 7:00 PM**

THE OVERRIDE VOTE (UNOFFICIAL TALLY, 2,638 BALLOTS OF 9,565 REGISTERED — 27.6% TURNOUT)

QUESTION	AMOUNT	YES	NO	% YES
Q1 — Tier 1 override	$2,400,000	867	1,753	**33.1%**
Q2 — Tier 2 override	$3,300,000	760	1,862	**29.0%**

Both rejected roughly 2-to-1, in every precinct. **This is the single most important political fact for an FY28 model:** an override-funded FY28 is not a credible base case.

2. FY27 as actually adopted — Lunenburg Public Schools

LPS operating appropriation: $26,572,288 (the "Balanced" scenario).

The four scenarios the district published (3/23/26 line-item doc):

SCENARIO	EXPENSES	SALARIES	TOTAL	VS BALANCED	HEADCOUNT
A. Level Service	$9,102,926	$18,230,363	**$27,333,289**	+$761,001	256.5
B. Restoration (ideal)	$9,501,373	$19,019,443	**$28,520,816**	+$1,948,528	264
C. Core (prioritized)	$9,378,489	$18,793,800	**$28,172,289**	+$1,600,001	262
D. **Balanced (adopted)**	$8,865,873	$17,706,416	**$26,572,288**	—	**253**

Note the override tiers map exactly onto the scenarios: Tier 1 ($1.6M to schools) = **Core**; Tier 2 ($1.948M to schools) = **Restoration**.

WHAT THE BALANCED BUDGET CUT (VS LEVEL SERVICE)

CUT	$	FTE
Classroom teachers, Primary	205,019	2.0
Classroom teachers, THES	171,811	2.0
Assistant Principal (attrition)	152,829	1.0
Interventionist, Primary	135,930	1.0
Certified OT Assistant (attrition)	74,147	1.0
Interventionist, Turkey Hill	53,674	0.5
Custodian (attrition)	48,630	1.0
Music teacher, Turkey Hill	—	0.2
Athletic transportation	127,550	—
Freshman & MS coaches	14,415	—
Athletic trainer (half)	34,258	0.5
Athletic coaches (partial)	72,113	—
Curriculum adoption	40,408	—
Band/music transportation	5,000	—
Custodial supplies	15,000	—

Consequences stated by the district: K–5 class sizes pushed to **27–30**; Grade 5 band eliminated; Primary and THES share one Assistant Principal; middle school sports gone. Also: ~$163,835 of school cuts were **not restored in any tier** (permanent).

RESTORATIONS THE DISTRICT WANTED (RESTORATION SCENARIO ADDS OVER LEVEL SERVICE)

1.0 Para K ($57,111) · 1.0 Interventionist THES ($107,347) · 1.0 Bridge Teacher LHS ($107,347) · 1.0 Bridge Para LHS ($57,111) · 0.4 Music LHS ($28,976) · 1.0 World Language LHS ($107,347) · 1.0 ELL Teacher ($107,347) ·

1.0 Asst. Business Mgr ($10,000 net) · 0.5 State Reporting Secretary ($31,000) · 1.0 Interventionist LMS ($107,347)

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3. The partial walk-back already in motion (Sept 3, 2026 STM)

Enacted state budget gave Lunenburg **+$471,121** net (Ch.70, charter/choice receiving tuition, Smart Growth, UGGA, vets/elderly exemptions; offset by higher charter assessments). Plus earmarks: $20,000 LPS technology, $45,000 Fire radios.

School Committee (6/24/26) asked for **$350,000** of it. The published spending plan:

LOCATION	ITEM	COST	FUNDING SOURCE
Primary	1.0 Reading Specialist	$103,722	FY27 health insurance savings
THES	1.0 Reading Specialist	$103,722	Special Town Meeting
LHS	0.5 → 1.0 Assistant Principal	$90,450	Special Town Meeting
Primary	52 Ignite tutoring seats	$129,458	Special Town Meeting
LHS	0.4 Music Teacher	$26,370	Special Town Meeting
	Total	**$453,722**	($350,000 from STM)

So the **effective FY27 LPS spend is ~$26.92M**, and that is the real base for FY28.

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4. Town revenue mechanics — the FY28 constraint

FY27 (from the Town Manager's 4/17/26 press release):

`` FY26 levy limit $32,910,811 + 2.5% Prop 2½ $822,770 + new growth (est.) $400,000 = FY27 levy limit $34,133,581 + excluded debt $2,199,353 = max allowable levy $36,332,934 State aid (Gov's proposal) $11,404,917 (enacted: +$471,121) Local receipts $3,508,024 − cherry sheet, overlay, capital levy ($244,576 capital) = AVAILABLE FOR APPROPRIATION $49,963,990 ``

FY27 omnibus by category (Balanced / Tier 1 / Tier 2):

CATEGORY	FY26 BUDGETED	FY27 BALANCED	TIER 1	TIER 2
Education (LPS + Monty Tech)	27,121,995	28,066,104	29,666,104	30,014,631
Public Safety	4,547,849	4,810,579	4,969,310	5,312,330
Gen Gov Unclassified	4,107,709	4,494,863	4,519,863	4,644,863
Gen Government	2,962,263	3,134,799	3,190,641	3,220,908
Maturing Debt	2,547,440	2,537,578	2,537,578	2,537,578
Intergov Assessments	3,425,579	2,635,340	2,635,340	2,635,340
DPW	2,476,953	2,188,527	2,554,678	2,554,678
Facilities & Buildings	1,067,396	1,017,175	1,083,494	1,127,575
Culture & Recreation	639,037	598,960	661,168	661,168
Human Services	478,243	452,565	475,966	475,966
Tax Title	—	27,500	27,500	27,500
Omnibus total	**49,374,465**	**49,963,990**	**52,321,642**	**53,212,536**

Education is **56.2%** of the FY27 omnibus. Monty Tech assessment = $1,452,426 (+8.84% over FY26); LPS = $26,572,288. (28,066,104 − 26,572,288 − 1,452,426 = $41,390 unallocated remainder in the Education category.)

STRUCTURAL COST DRIVERS NAMED BY THE TOWN

- Worcester Regional Retirement assessment **+9.95%** (+$238,178)
- Health insurance (town + school) **+$682,718**
- School health insurance alone: FY26 $3,701,195 → FY27 balanced $3,994,071 (**+7.9%**)
- Transportation assumed **+10%**; GenEd $965,500→$1,053,360, SpEd $565,734→$649,953
- Electricity $265,000→$316,250 (+19.3%)
- Certified free cash: **$3.354M** (6.65% of budget — a record, and DLS says don't use

it for operations)

TAX IMPACT REFERENCE POINTS

- FY26 tax rate $14.39/$1,000; average single-family value $517,296; avg bill $7,444
- Prop 2½ levy growth alone: **+$175.88/yr** on the average home
- $2.4M override: **+$506.95/yr**; $3.3M override: **+$689.35/yr**

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5. First-cut FY28 arithmetic (to be modeled in the app, not asserted)

Revenue side (no override): `` `FY27 levy limit $34,133,581 × 1.025 +$853,340 + new growth (~$400k) +$400,000 = FY28 levy limit $35,386,921 levy growth ≈ +$1,253,340 State aid ~$11.88M base, +2–4% ≈ +$240k–475k Local receipts ~$3.5M, roughly flat` `` Total new town-wide revenue ≈ **$1.5M–$1.7M**, against fixed-cost growth that has been running well above that (retirement +$238k, health insurance +$683k town-wide, plus contractual steps/lanes across every unit).

Expense side, LPS FY28 level service (rough, off the FY27 Balanced base): `` `Salaries $17,706,416 × ~1.04 (steps/lanes/COLA) ≈ +$708k Health ins. $3,994,071 × ~1.09 ≈ +$359k Transportation $1,703,313 × ~1.06 ≈ +$102k Other expenses ~$3.2M × ~1.03 ≈ +$96k FY28 LPS level service ≈ $27.9M–$28.2M` `` Plus: the $453,722 of Sept-2026 add-backs must be **annualized into FY28** or they disappear again — they are one-time-funded in FY27.

Implied FY28 gap without an override: roughly $700k–$1.1M — i.e. another Balanced-vs-Level-Service cut list of about the same size as FY27's.

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6. Open questions / data still needed

- Sept 3, 2026 STM warrant + result (did the $350k pass?)
- FY27 certified free cash figure post-STM, and FY28 free cash policy
- DESE FY27 Chapter 70 aid, foundation budget, required net school spending for Lunenburg
- Enrollment projections (DESE shows 1,621→1,581 FY18→FY24; declining)
- Collective bargaining status — which contracts are open for FY28
- Out-of-district SpEd placement count/cost trend (FY26 $988,630 → FY27 $536,400 is a

large drop that needs explaining)

- Whether the Tri-Board process repeats for FY28 and its calendar