LUNENBURG BUDGET PROJECT

Two right numbers

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How the FY27 school budget was cut by both $1,174,933 and $761,000.

Analysis, August 2026. Everything below is reproducible from two documents in this archive: the FY27 budget workbook (`xlsx/fy27-proposals.xlsx`) and the Multi-Scenario Financial Analysis (`pdf/fy27-multi-scenario-addendum.pdf`).

The short version

Both figures are correct. They measure from different starting points, and one is gross where the other is net.

The district's published reduction list	**$1,174,933** — 9.2 positions
Level Service → Balanced, in the workbook	**$761,000**
The difference	**$413,933**

The second is the figure presented to the Finance Committee. The first is what the district's own list of what it gave up adds to. Neither is wrong.

The bridge

Every step is a line in the 25 March 2026 workbook.

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Published reduction list	**1,174,933**
– Posts already gone before Level Service	−280,360
– List values exceed what the lines actually move	−52,261
– Two items that are not in the district's own subtotal	−24,149
+ Reductions the list leaves out	+97,718
= Total reductions in the workbook	**915,881**
– Money added back into Balanced	−154,882
= Level Service → Balanced	**761,000**

Steps tie to $760,999; the $1 is rounding.

1. POSTS ALREADY GONE BEFORE LEVEL SERVICE — $280,360

Vacancies never backfilled, so they were never in the Level Service column to be removed from it. The workbook shows Level Service and Balanced **identical** on every Principal / Assistant Principal line, and `Freshman & MS Coaches` already at $0.

Assistant Principal $152,829 · COTA $74,147 · custodian $38,969 · coaches $14,415.

2. LIST VALUES EXCEED WHAT THE LINES ACTUALLY MOVE — $52,261

There is no separate interventionist line in the workbook. Interventionists sit inside the classroom teacher lines, so listing them as separate items counts the same money twice.

Turkey Hill is the clean demonstration: the list says 2.0 classroom ($171,811) plus 0.5 interventionist ($53,674) = $225,485, against a single `E.S. Teachers/Regular` reduction of $223,915.

3. TWO ITEMS OUTSIDE THE ADDENDUM'S OWN SUBTOTAL — $24,149

Middle School custodial hours	$9,661	Workbook, Level Service → Balanced
0.2 Music Teacher, Turkey Hill	$14,488	**Our estimate**

The second matters when someone checks. The district listed that post in its own reduction list and **left the dollar column blank** — the PDF reads `$ .2 Music teacher at Turkey Hill`. The $14,488 is priced by us from the high school music position. So the total reconciles, but it is not wholly a published figure.

An earlier version of this analysis said this $24,149 matched nothing in the workbook. That was wrong, and this section is the correction.

4. REDUCTIONS THE LIST LEAVES OUT — $97,718

Two real cuts that never appear in the published narrative: health insurance $49,095 and P.S. special education paraprofessionals $48,623.

5. MONEY ADDED BACK INTO BALANCED — $154,882

Grant funding ended, so 2.0 FTE moved onto the general fund. A list of cuts cannot show money moving in.

P.S. SPED Teachers +$72,441 · District-wide ELL +$72,441 · Business Office clerical +$10,000.

Before quoting any of it

The district's own documents disagree with each other. Three variances appear across two documents:

SOURCE	LEVEL SERVICE	VARIANCE
Addendum §7, Comparative Summary	$27,410,701	−$838,413
Addendum §5, Scenario D header	—	−$868,918
3/23/26 & 3/25/26 workbooks	**$27,333,288**	**−$761,000**

The $838,413 and the $761,000 differ by exactly $77,413 — Level Service being revised down between the addendum and the final workbook. The $868,918 reconciles to nothing in either document.

The headcounts conflict too, four pages apart in the same PDF: §7 puts Level Service at 256.5 and Balanced at 253, a difference of **3.5 FTE**, while §5 enumerates **8.7 FTE** of reductions.

The defensible wording

> *The FY27 budget is **$761,000 below level service**. The district's own published list of what that required names **9.2 positions and roughly $1.17 million of gross reductions** — the difference being that about $280,000 of those posts were vacancies never backfilled before level service was drawn, and the Balanced budget added back about $155,000 for staff whose grant funding ended.*

Sources

- `xlsx/fy27-proposals.xlsx` — FY27 budget workbook, 25 March 2026, 1,197 rows
- `pdf/fy27-multi-scenario-addendum.pdf` — Multi-Scenario Financial Analysis, §5 and §7
- `xlsx/fy27-budget-projection-3-25-26.xlsx` — the same workbook as circulated to the

Finance Committee; data-identical across every budget column

Every figure above uses budget columns only. No actual-spending column is used anywhere in this reconciliation.