What comparable districts actually cut, and in what order

Generated 2026-09-02 from **sources/analyses/peer-districts.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.

Researched 2026-08-17. Used to seed the "What districts actually do" preset in the priority builder, as a counterweight to Lunenburg's own revealed ordering.

Case evidence

DISTRICT	SITUATION	WHAT HAPPENED
Easthampton (MA)	Override failed May 2026	$2.7M cut, of which **$2.5M (93%) was personnel** — ~40 educators. Programs, electives, clubs, athletics, arts and music faced major cuts or elimination.
Bridgewater-Raynham (MA)	Overrides failed 2026	$6.4M shortfall vs level service → **40+ positions** across teaching, support staff, administration and facilities. Explored **self-funded athletics at $900–$1,000/student/sport** before cutting teachers.
South Hadley (MA)	Override failed 2026	Students faced a year with **no sports, no AP classes**, and no extracurriculars.
Groton-Dunstable (peer)	Override failed; deep staffing cuts	Ch.70 aid up only $583,568 since 2008 — flat aid against rising transport, utilities, SpEd and health insurance. Select Board later moved to shield schools from further cuts.
Winchester (MA)	$250k athletics deficit	Athletic fees raised $400 → **$600**, plus $845 hockey / $385 golf / $185 swim surcharges.
Duxbury (MA)	~$167k/yr shortfall projected over 4 years	Per-season fee $250 → **$300**; hockey $400 → **$500**; launched an advertising pilot.

The observed sequence

Districts converge on roughly this order. Cheap and visible first; expensive and educational last.

1. **Raise revenue before cutting** — athletics user fees ($300–$1,000/sport), facility rentals, advertising, parking fees. Politically easiest; raises modest money.
2. **Non-personnel first** — supplies, textbooks, curriculum adoption cycles, professional development, equipment replacement, technology refresh.
3. **Transportation for non-mandated purposes** — athletic and field-trip transport.

4. **Sub-varsity and enrichment** — middle school sports, freshman teams, clubs, advisors.
5. **Attrition only** — hold vacancies open rather than lay off. Cheap politically, arbitrary educationally: you lose whichever role happens to retire.
6. **Support staff** — paras, custodians, secretaries, classroom assistants.
7. **Specialists** — interventionists, reading specialists, librarians, coaches/mentors.
8. **Electives and arts staff** — music, art, world language, upper-level electives.
9. **Classroom teachers** — where the money actually is, so this is where large deficits inevitably land regardless of stated priorities.
10. **Advanced academics collapse** — AP catalog shrinks because enrollment-per-section thresholds can no longer be met after teacher cuts. This is usually a *consequence* of step 9 rather than a decision.
11. **Administration** — cut late and cut little; districts cite compliance risk.
12. **Legally mandated services** — SpEd, ELL, nursing. Effectively never cut; doing so invites state findings and compensatory-services liability.

The lesson for Lunenburg

Easthampton's 93%-personnel ratio is the number to internalise. Non-personnel lines are too small to close a seven-figure gap. Lunenburg's own arithmetic agrees:

- Every athletics line, fully eliminated: **$451,830** (of which $233,922 is already cut)
- All band and music supplies district-wide: **$17,073**
- All art supplies, four schools: **$30,685**
- All clubs and after-school advisors: **$11,731**

Against a projected FY28 gap of $700k–$1.1M. The frills cannot close it. Only classroom positions are big enough — which is precisely why class size, not athletics, is the real variable in every scenario the model produces.

A revenue lever Lunenburg has not pulled

Neither the FY27 budget documents nor the addendum mention **athletic user fees**. At Winchester/Bridgewater-Raynham rates ($600–$1,000/sport) and a plausible 300–400 participations, fees could offset **$180k–$400k** of the $451,830 athletics cost. This is worth modeling as an explicit lever, since it materially changes whether athletics survives the first two years of cuts.

Part 2 — Local districts, FY27 budget cycle (primary sources)

Added 2026-08-17. Unlike Part 1 (press reporting), every figure below comes from the district's own published FY27 budget document or meeting minutes. PDFs and extracted text are in `sources/peers/`.

The headline

DISTRICT	ENROLLMENT	FY27 BUDGET	GROWTH OVER FY26	HEALTH INS.	CH.70
Lunenburg	1,581	$26,572,288	**+1.08%**	+7.9%	—
Ashburnham-Westminster	2,184	$40,233,975	+2.90%	+13.1%	+2.05%
North Middlesex	~3,900	$38,381,000	+3.00%	—	—
Wachusett	6,507	$134,809,232	+4.44%	—	—
Ayer-Shirley	1,704	$36,743,801	+5.50%	+14.4%	+1.5%
Groton-Dunstable	2,324	$54,187,751	+6.46%	+8.9%	—

Lunenburg's schools grew 1.08% while every neighbor grew 2.9%–6.5%, in a year when health insurance rose 8–14% and Chapter 70 aid rose 1.5–2% everywhere. That gap is the whole story.

District detail

GROTON-DUNSTABLE — THE CAUTIONARY TALE

FY27 total $61,085,099 ($54,187,751 general fund), operating +6.46%. Wages +5.42%, benefits +7.92%, health insurance +8.9%, substitutes +$200k, maintenance +$145k.

- **Budget reductions in FY24, FY25 *and* FY26** — personnel cuts across all job

classifications, producing "increased class sizes, reduced class offerings and reduced staff and student support."

- FY26 cut 3.0 FTE by not filling vacancies; those posts are not in the FY27 budget, so

the FY27 proposal *starts* below level service.

- District states an operational override is needed "now and in the foreseeable future,"

blaming Chapter 70 hold-harmless status.

- Reviewing athletic, kindergarten, preschool and student activity **fees**.
- Deliberately weaning off $400,000 of one-time revenue.

- Source: `peers/groton-dunstable-fy27-budget-book.pdf`

ASHBURNHAM-WESTMINSTER — THE OPPOSITE CHOICE

FY26 $39,116,620 → FY27 $40,233,975 (+2.9%). Salaries +3.4%, benefits **+13.1%**, retirement +9.6%, transportation +5.2%, Chapter 70 +2.05%.

- District goals **explicitly** include "Maintain Class Size" and "Ensure that

co-curricular, arts, music and athletic budgets are preserved."

- Accordingly: **athletics +2.7%, marching band +4.8%**, and girls ice hockey

reinstated — funded by user fees.

- Paid for by cutting **2.0 elementary FTE (−$130,000)**, out-of-district tuition budget

(−$100,000), technology (−5.8%), and drawing **$600,000 from reserves** (up from $400k).

- Collects $215,000/yr in student fees. Enrollment falling: 2,225 → 2,184.
- Held total town assessment growth to +1.85%.
- Source: `peers/ashburnham-westminster-fy27-presentation.pdf`

AYER-SHIRLEY — THE COST SQUEEZE IN ONE LINE

Level-service budget $36,743,801, +$1,917,231 / +5.5% over FY26. Net school spending portion +8.7%. **Health insurance +14.4%** — steepest in the group. Chapter 70 +1.5%. Central office shows "budget offsets and reductions." Source: `peers/ayer-shirley-fy27-expenses.pdf`

NORTH MIDDLESEX — THE TIGHTENING VICE

Projected a **$64,000 deficit at 3% budget growth versus $1.5 million at 5%**.

- ~30% of students receive special education — far above the state average.
- Already using: soft spending freeze, deferred capital and technology, positions shifted

onto grants, vacancies held unfilled.

- Received $302,000 in extra Circuit Breaker and Chapter 70 aid in FY26.
- Town administrators call overrides "politically challenging." **Townsend has not passed

an override in 20 years.** Revenue growth ~2%/yr.

- Source: `peers/north-middlesex-finance-subcommittee.pdf`

WACHUSETT — PUSHING IT ONTO THE TOWNS

Revenue $129,076,000 → $134,809,232 (+4.44%). Closed the gap through assessments: minimum local contribution +4.14%, but **discretionary contribution +9.21%** ($25.0M → $27.3M) — while enrollment fell in four of five member towns. Source: `peers/wachusett-fy27-budget-presentation.pdf`

What the local set proves

1. **Nobody closed a seven-figure gap with extras.** Every district used personnel, reserves, deferrals or higher assessments.
2. **Priorities are a genuine choice.** Ashburnham-Westminster protected athletics, arts and music by name and cut elementary teachers to do it. Lunenburg did the reverse. Same pressures, opposite answers.
3. **Fees are the untouched lever in Lunenburg.** AWRSD collects $215k and funds a whole team from fees; GDRSD is reviewing four fee categories. Lunenburg charges nothing.
4. **One-time money is everywhere, and it runs out.** AWRSD $600k reserves, GDRSD weaning off $400k, Lunenburg $453,722 in September.
5. **The squeeze is structural.** Health insurance 8–14% against Chapter 70 at 1.5–2%. No district solved it; they only chose who absorbs it.