

NASHOBA REGIONAL SCHOOL DISTRICT



Proposed FY22 Operating Budget

Approved by School Committee

March 10, 2021



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**FOR ADDITIONAL INFORMATION ON ANY OF OUR DISTRICT SCHOOLS OR PROGRAMS
PLEASE VISIT OUR WEBSITE AT www.nrsd.net**



School Committee Members

Bolton Representatives

**Amy Cohen
Michael Horesh
Dr. Mary McCarthy**

Lancaster Representatives

**Kathy Codianne – Chairperson
Brett Collins
Joseph Gleason
Sharon Poch**

Stow Representatives

**Rich Eckel
Stephen Rubinstein
Elaine Sanfilippo – Vice Chairperson
Leah Vivirito**



District Administration and Leadership

Superintendent of Schools – Brooke Clenchy
Assistant Superintendent – Dr. Todd Maguire

Director of Pupil Personnel Services – Joan DeAngelis

Human Resources Manager – Ann Marie Stoica

Business & Operations Manager – Patricia Marone

Director of Facilities – Robert Frieswick

Coordinator of Health, Guidance and Wellness – Lesa Breault-Gulbicki

Director of Nutrition Services – Thomas Houle

K-12 Curriculum Coordinator – Martina Kenyon

Mission Statement

The Mission of the Nashoba Regional School District is to educate all students to their fullest potential in a safe, caring environment to become critical, creative, reflective thinkers and positive contributors to the global community.



Superintendent's Message

Dear Community Members,

We are pleased to present another balanced budget for the school year 2021-2022. Our proposed budget for the 2021-2022 school year is \$59,222,941. This is an increase of 2.06% above our current budget.

I would like to take this opportunity to extend a deep note of gratitude to everyone within the school district who was actively involved in the creation of this year's budget. It takes a village to move things forward, and each year we collectively come together to map out the next year's goals, staffing, and anticipated challenges to navigate. As always, it is a team effort.

This year was a particularly challenging school year with COVID-related issues. We are appreciative of having had access to state and federal funds. This helped to offset many of the costs incurred by the school district that were additional, unanticipated COVID-related costs. These funds helped to support our staffing, PPE, etc.

We supported additional efficiencies this year, as we have in others, with a lens to natural attrition wherever possible. We, again, were able to have several staff transfer to alternative positions within the school district which also supported our work in this area.

We are fortunate within NRSDD to have the best faculty, staff and administration who came together to work in collaboration with our supportive, collaborative parents. Collectively, we have worked to find our way through all of this, in a year unlike any other. We were able to pivot when needed and have found our way to full-remote and back to full-return inside of this school year. Our staff and parents have all tackled daunting challenges during a dark period, and we have continued to positively find our way forward.

We acknowledge the challenges that this year has brought to our communities, staff and students. Through it all, our schools have continued to flourish and thrive. This year, we continued to receive commendations and awards across the district at both the school and individual staff member level for our efforts and successes. Congratulations, again, to those award recipients.

Nashoba Regional School District is an incredible district where we work to build upon our collective wisdom and experience to provide the very best for our students.

We wish to thank our three communities for your compassion, support, understanding, and kindness as we continue to grow, evolve and stretch ourselves as a school district.

Sincerely,

Brooke Clenchy

Superintendent of Schools

Dr. Todd Maguire

Assistant Superintendent of Schools

FY22 General Fund Budget

The District presents a total budget of \$59,222,941 for the upcoming Fiscal Year which represents a 2.06% increase over last Fiscal Year.

General Fund Revenue

FY 2022 Revenue By Source		
Revenue Source	FY21 Voted	FY22 Voted
Bolton Assessment	\$15,851,005	\$16,317,623
Lancaster Assessment	\$13,374,331	\$13,845,827
Stow Assessment	\$18,135,162	\$18,059,890
Chapter 70 Educational Aid	\$7,366,234	\$7,832,332
Regional Transportation	\$1,649,588	\$1,581,660
School Choice: Tuition In	\$0	\$0
SBA Reimbursements	\$0	\$0
Medicaid Revenue	\$170,000	\$170,000
Extended Day Revolving	\$0	\$0
Pre-School Revolving	\$0	\$0
Investment Income	\$170,000	\$150,000
BAN Premium Balance Credit	\$0	\$0
E&D Appropriation	\$1,000,000	\$1,200,000
E&D Full Day Kindergarten	\$220,000	\$0
Charter School	\$73,528	\$45,609
Other Revenue*	\$20,000	\$20,000
Total Assessment Revenue	\$47,360,498	\$48,223,340
Total Local Revenue	\$10,669,350	\$10,999,601
Total Revenue	\$58,029,848	\$59,222,941

HOW ARE ASSESSMENTS CALCULATED?

Each year the individual Town assessments are calculated based on a formula specified by both state law and Nashoba’s regional agreement.

Each Town is first assessed its local minimum contribution as determined by state statute. The balance of the operating funds is then assessed by percentages based on a five year rolling population average.

The total assessments for each Town and the increase percentages for FY22 are as follows:

	<u>FY21</u>	<u>FY22</u>	<u>Increase</u>
Bolton	\$15,851,005	\$16,317,623	2.94%
Lancaster	\$13,374,331	\$13,845,827	3.53%
Stow	\$18,135,162	\$18,059,890	-0.42%

Preliminary Budget Assessment

Proposed Budget	\$59,222,941	
High School Debt	\$585,042	Subject to Capital Assessment Process
Local Revenue	\$10,999,601	State and Locally Generated Revenue
Amount Assessed	\$47,638,298	Total Amount Assessed
Fixed Assessment	\$26,891,383	Minimum Required Local Contributions
Variable Assessment	\$20,746,915	Remainder of Budget to be Assessed

Minimum Local Contribution (House 1) Town Amount	
Bolton	\$9,347,864
Lancaster	\$7,365,556
Stow	\$10,177,963
Total	\$26,891,383
FY22 Preliminary H1	

Towns	Five Year Rolling Assessment Percentage	Fixed Assessment	Variable Assessment	FY 2022 Net Debt Assessment	Capital Assessment Credit	FY 2022 Total Assessment	FY 2021 Total Assessment	FY 2022 Total Dollar Increase	FY 2022 Percentage Increase
Bolton	32.6121239%	\$9,347,864	\$6,766,010	\$203,749.23	\$0	\$16,317,623	\$15,851,005	\$466,618	2.94%
Lancaster	30.3791081%	\$7,365,556	\$6,302,728	\$177,543.54	\$0	\$13,845,827	\$13,374,331	\$471,496	3.53%
Stow	37.0087681%	\$10,177,963	\$7,678,178	\$203,749.23	\$0	\$18,059,890	\$18,135,162	-\$75,272	-0.42%
Total	100.0000000%	\$26,891,383	\$20,746,915	\$585,042.00	\$0	\$48,223,340	\$47,360,498	\$862,842	1.82%

Net Payment Analysis

	FY 2022 Assessment	SBAB Credit	FY 2022 Net Assessment
Bolton	\$16,317,623	\$0	\$16,317,623
Lancaster	\$13,845,827	\$0	\$13,845,827
Stow	\$18,059,890	\$0	\$18,059,890

Nashoba Regional School District Budget Drivers: FY22 Operating Budget

Budget Drivers	FY21 Voted	FY22 Voted	One Year Change %	One Year Change \$\$
Salaries for Existing Personnel <i>(incl. subs)</i>	\$37,818,004	\$37,995,793	0.47%	\$177,789
Insurance and Benefits	\$8,862,463	\$9,363,464	5.65%	\$501,001
Special Education <i>(non-salary, w/o transp)</i>	\$2,106,130	\$2,068,967	-1.76%	(\$37,163)
Transportation: Regular Day/Late/MV	\$1,986,040	\$2,150,480	8.28%	\$164,440
Transportation: SPED	\$124,000	\$125,000	0.81%	\$1,000
Utilities <i>(gas, electric, propane, telephone)</i>	\$746,500	\$956,500	28.13%	\$210,000
Facilities Department <i>(non-salary)</i>	\$1,468,870	\$1,484,250	1.05%	\$15,380
High School Debt Service	\$584,058	\$585,042	0.17%	\$984
Deficit Bond Payment	\$0	\$0	0.00%	\$0
SPED Assessment	\$20,877	\$20,877	0.00%	\$0
School Choice Assessment	\$420,050	\$500,000	19.03%	\$79,950
Charter School Assessment	\$524,856	\$515,746	-1.74%	(\$9,110)
Reserve Fund (statutory)	\$0	\$0	0.00%	\$0
Salary Reserve	\$0	\$0	0.00%	\$0
Other System-Wide Operating Expenses	\$726,500	\$612,800	-15.65%	(\$113,700)
Site-Based and Department Funds	\$2,641,501	\$2,844,021	7.67%	\$202,521
TOTAL	\$58,029,848	\$59,222,941	2.06%	\$1,193,093

Nashoba Regional School District Salary/Non-Salary: FY22 Operating Budget

<i>Summary of Salary and Non-Salary Accounts: FY22 Operating Budget</i>									
Category	Salary			Non-Salary			Totals		
	FY21 Voted	FY22 Voted	One Year Change %	FY21 Voted	FY22 Voted	One Year Change %	FY21 Voted	FY22 Voted	One Year Change %
Insurance & Benefits	\$0	\$0	0.00%	\$8,862,463	\$9,363,464	5.65%	\$8,862,463	\$9,363,464	5.65%
System-Wide	\$171,470	-\$85,655	-149.95%	\$4,262,381	\$4,384,945	2.88%	\$4,433,851	\$4,299,290	-3.03%
Health Services	\$807,904	\$806,269	-0.20%	\$37,771	\$21,600	-42.81%	\$845,675	\$827,869	-2.11%
Facilities Dept.	\$1,784,490	\$1,822,283	2.12%	\$2,215,370	\$2,440,750	10.17%	\$3,999,860	\$4,263,033	6.58%
Substitute Teachers	\$457,776	\$455,000	-0.61%	\$0	\$0	0.00%	\$457,776	\$455,000	-0.61%
Teaching and Learning	\$179,495	\$239,577	33.47%	\$300,000	\$373,275	24.43%	\$479,495	\$612,852	27.81%
SPED	\$8,728,810	\$8,758,125	0.34%	\$2,230,130	\$2,193,967	-1.62%	\$10,958,940	\$10,952,092	-0.06%
Technology	\$538,519	\$535,880	-0.49%	\$1,028,059	\$1,157,751	12.62%	\$1,566,578	\$1,693,631	8.11%
Athletics	\$537,491	\$521,755	-2.93%	\$317,217	\$319,373	0.68%	\$854,708	\$841,128	-1.59%
High School	\$7,504,519	\$7,077,944	-5.68%	\$429,154	\$466,538	8.71%	\$7,933,673	\$7,544,482	-4.91%
Luther Burbank	\$2,211,310	\$2,235,943	1.11%	\$75,209	\$73,032	-2.89%	\$2,286,519	\$2,308,975	0.98%
Center School	\$3,781,143	\$4,014,346	6.17%	\$110,385	\$107,285	-2.81%	\$3,891,528	\$4,121,631	5.91%
Hale MS	\$2,255,580	\$2,269,444	0.61%	\$98,995	\$91,650	-7.42%	\$2,354,575	\$2,361,094	0.28%
Mary Rowlandson	\$3,451,225	\$3,566,091	3.33%	\$87,052	\$88,660	1.85%	\$3,538,277	\$3,654,751	3.29%
Florence Sawyer	\$5,403,432	\$5,773,951	6.86%	\$162,499	\$149,697	-7.88%	\$5,565,931	\$5,923,648	6.43%
TOTAL:	\$37,813,164	\$37,990,953	0.47%	\$20,216,685	\$21,231,987	5.02%	\$58,029,848	\$59,222,941	2.06%

STAFF CHANGES

Two additional Special Education positions have been added to the FY 22 Budget:

- 1.0 FTE Special Education Teacher
- 1.0 FTE Certified Occupational Therapy Assistant

Nashoba Regional High School

Grades 9-12



Stephen Cullinane - Interim Principal
 Matthew Biggs – Dean of Students
 Jeanine Boulay – Assistant Principal
 Jonathan Krol – Assistant Principal
 Tania Rich - Athletic Director

Operating Budget

NRHS	FY 22 Voted Budget
Salaries	\$ 7,077,944
Operational Costs	\$ 466,538
Total	\$7,544,482

Student Population – 919

Nashoba Regional High School had an unprecedented year, as all schools did, to continue an enriching and supportive education for our students while navigating the remote learning world during the COVID-19 Pandemic. Teachers adapted their teaching methods and collaborated with each other, sharing skills and tips for remote teaching. A number of teachers, administrators, staff and parents met regularly over the summer to work on different options for the fall re-opening. Ultimately, the high school remained remote through the end of 2020 due to the complexity of scheduling, the number of students enrolled and the limited space to allow for safe, distanced learning.

Nashoba Regional High School is proud to accept the College Board's Female Diversity Award for AP Computer Science Principles. Research shows that female students who take AP Computer Science Principles in high school are more than five times as likely to major in computer science in college.

Class of 2020

With the Worcester DCU being used as a field hospital, we had the task of trying to find an alternative to the traditional graduation for our Class of 2020. After multiple meetings between administration, staff, teachers and parents, it was decided to hold graduation on the turf field at the high school. Due to the restrictions mandated by the state, we had to limit the number of guests to two per graduate. Guests sat on the field and were able to enjoy the ceremony with their students. On a warm and sunny July 25, 2020, Nashoba graduated 213 students.

DECA

Nashoba DECA enjoyed a very successful competition season in 2020. Our club hit a membership record with 203 members participating last winter. Our members created some fantastic business models, marketing campaigns, innovation plans and community service projects. As a result of their impressive projects, 38 Nashoba DECA members were honored as Top ten finalists at the DECA State Career Development Conference in Boston last February. Of the thirty-eight finalists, sixteen were top five and earned the right to represent our state at the International Career Development Conference in Nashville, TN that ended up being canceled due to the pandemic. This year school year, 176 Nashoba DECA members just competed in the first-ever virtual DECA District Competition and are awaiting their scores from their judges.

Music Department

Despite changes in our normal functions due to the pandemic, the Nashoba music department students continued to excel in their crafts, make music together, and learn how to use music to make a difference in our world.

Here is a short overview of 2020:

- Three students were recognized with performance awards at the Massachusetts Association of Jazz Education Festival and the advanced jazz band competed, earning the bronze medal.
- Ten students participated in the Central District Music Festival in January and three students proceeded to the MA All-State Music Festival at the Seaport World Trade Center in Boston in early March.
- The 2020-21 MA Central District Music Festival auditions were held virtually. Twenty-four students auditioned and fourteen were accepted. Four students will be performing in the festival masterclasses. A record of ten Nashoba students received scores that met the minimum requirements to audition for the MA All-State Music Festival.
- Students collaborated to put together choral music and create music videos for their virtual holiday concert. Their videos can be seen on YouTube.



Luther Burbank Middle School

Grades 6-8



Laura Friend – Principal
Steven Grant - Assistant Principal

Operating Budget

Luther Burbank	FY 22 Voted Budget
Salaries	\$2,235,943
Operational Costs	\$ 73,032
Total	\$ 2,308,975

Student Population – 239

The 2020 school year brought a juxtaposition of challenge and celebration to the Luther Burbank Middle School. In March, the pandemic brought its share of unforeseen challenges with an extended school closure, presenting a new remote learning terrain for our community. Throughout the spring, teachers worked tirelessly to keep our students connected and learning. From well-conceived remote learning plans, Google Meets, and extra help sessions, to opt in enrichment opportunities, virtual advisories, and grade level team-building activities, our teachers worked to reach and teach every student in spite of the physical separation the closure presented.

This September, our school doors opened with a Comprehensive Reopening Plan, providing families with a choice between two learning models, a hybrid model of instruction and a fully remote model of instruction. While this year's school reopening was certainly unlike any other, we stepped into the school year with enthusiasm and a great amount of attention to the care and well-being of all of our students and staff. In turn, our students and staff have risen to the occasion, demonstrating the commitment to academics and to one another that sets the Luther Burbank Middle School apart.

The Luther Burbank Middle School Advisory program, a pivotal component of our efforts to support students' social-emotional needs, is now in its fifth year. This year, our advisory program has transitioned to the remote setting in an effort to keep our hybrid and remote learners connected on a weekly basis. Virtual enrichment activities and school-wide traditions such as Positive Sign Thursday, Turkey Bingo, Reindeer Games, and Spirit Weeks have also provided "socially-distanced" but connected opportunities for our students to engage with one another in fun and much needed laugh-filled ways.

While the pandemic has presented its challenges, Luther Burbank has also found good reason to celebrate. In September, our school's efforts towards continual improvement and achievement were recognized at the national level with the esteemed National Blue Ribbon Schools designation for *exemplary high-performing performance*. The Luther Burbank Middle School was one of six schools in Massachusetts, and the only middle

school in the state, to earn the coveted National Blue Ribbon Schools recognition, a recognition given by the U.S. Department of Education. This national recognition follows a state-wide recognition in 2019 where the Luther Burbank Middle School earned another esteemed title, "School of Recognition," by the Massachusetts Department of Elementary and Secondary Education. To say that our school is beyond proud of these accomplishments would be an understatement.

As we step into the year ahead, we look forward to continued growth, excellence, and opportunity for our students and our school community. We remain deeply grateful for the support we receive from the Lancaster community and the Nashoba Regional School District, and we know that it is this support that has served as a foundation for our collective success.



Hale Middle School

Grades 6-8



Kyle Grady – Principal
Patrick Perkins – Assistant Principal

Operating Budget

Hale Middle School	FY 22 Voted Budget
Salaries	\$ 2,269,444
Operational Costs	\$ 91,650
Total	\$ 2,361,094

Student Population - 300

Hale Middle School is home to over 300 students and 50 staff members. Hale is an excellent place for students to explore their interests, hone their academic skills, and prepare for high school. The students and staff at Hale are treated as equal members of a community. We are a community that praises and lauds the achievements of our students and staff. Our community believes that with hard work, support, and care for one another our students will be successful in all endeavors

The staff at Hale are highly qualified and dedicated to advancing the academic, social, and emotional skills of their students. More than half of all teaching staff at Hale hold higher degrees in their subject area. The HMS staff regularly take courses, attend seminars, and advance their understanding of both their subject area and child development. Our budget reflects this mindset. Our professional development budget lines are robust and are fully utilized each school year. We believe that our students growth and development is predicated upon our own continued adult education.

The students at Hale are invested in their schooling and are well rounded individuals who participate in sports, academic competitions, performing arts, and a variety of after school activities. Hale is a place where students are both supported and challenged. It is a school that cultivates high achievement. Students consistently outperform their peers on standardized tests, the sports field, at adjudicated band and choral performances, in math competitions, robotics competitions and geography bees. While many of these activities were impacted by the COVID-19 virus, our students and staff found inventive ways to continue to operate many of the aforementioned programs. For example, our robotics team reinvented itself through the use of programmable Arduino Boards. Our Drama Department conducted two virtual performances. Students utilized their chromebooks and Zoom to perform *A Virtual Christmas Carol* and *Itsy Bitsy: Trial of an 8-Legged Washout*. The MathCounts Competition Team started an entirely new program: The Stock Market Club. The ability of our students and staff to deftly adapt to the challenges posed by COVID-19 is yet another indicator of the amazing potential that resides within our school community.

Our programs at HMS continue to grow and evolve in order to best meet the needs of our students. This includes new after school programs, new course offerings, expanded special education services, access to new technology and advanced educational resources, and continual professional development for the HMS staff. The 2020 - 2021 school year, as you are well aware, was historic and unfathomable. Students, staff and families faced a dramatic shift away from our progressive model of instruction and toward a model based entirely on our students' health and safety. The changes were immensely difficult and complex, yet we persevered. Our students and staff have continually demonstrated the ability to evolve despite unimaginable circumstances. As such, our budget and the allocation of funds required similar adjustments. This year's budget is reflective of these adjustments.

The Stow community has been incredibly supportive of Hale Middle School and has partnered in our accomplishments. Our facility is excellently maintained and consistently used for community events. The Stow PTO has been instrumental in supporting field trips, guest speakers, specialized programs, and volunteering for events. Whatever the need may be, the families in Stow have proven to be a motivated and supportive group.

Our budget, while fiscally conservative, affords Hale with the opportunity to continue to advance as a top tier middle school in the Commonwealth. The adoption of new programs and curriculum in each grade has significantly improved our students' ability to enhance their 21st century skills. These skills will prepare them for the challenges that they will face in high school, college and their careers. These initiatives, when combined with motivated students and highly successful teachers, will advance Hale's trajectory of success.



Florence Sawyer School

Grades Pre-K - 8



Joel Bates - Principal

Kaitlyn Angulo - Assistant Principal

Mark Levine - Assistant Principal

Gary Kozloski – Dean of Students

Operating Budget

Florence Sawyer	FY 22 Voted Budget
Salaries	\$ 5,773,951
Operational Costs	\$ 149,697
Total	\$ 5,923,648

Student Population – 718

If there is an overarching theme to the past school year at Florence Sawyer School, it would have to be resilience. Throughout the last unprecedented months of a global pandemic, social unrest, and the unforeseen challenges related to both, our teachers and students have continued to adapt to and overcome the changes that 2020 demanded with a steadfast adherence to our school norms; “work hard” and “be kind.”

On March 13, when the Commonwealth closed all schools, our teachers came together to develop an online presence using new technologies and teaching approaches that far exceeded their training. Google Meets and See-Saw Videos, online math, science, and social studies tools, Virtual Field Trips, and Online Challenge Boards became a new normal. For their part, our students and families consistently demonstrated their strength of character, through their positivity and partnership as we continued to evolve. We were able to grow together and ended the previous school year with a memorable outdoor 8th grade Recognition Night and socially distanced farewell parades.

One of the Florence Sawyer School’s greatest strengths is our institutional capacity to continually take stock of where we can adapt and grow and be better for our students. This was exemplified through the dedication of faculty, parents, and community members to come together through a reopening Task Force over the Summer, resulting in the development of Comprehensive Reopening Plans. Using the best guidance available at the time, the Task Force worked through the logistics, procedures, academic and social-emotional challenges we could foresee while respecting the safety and mitigation procedures that had been established. We are continuing to evolve as a school throughout this pandemic and look forward to the day when all of our students can return to our campus.

Oftentimes, it is in the most challenging circumstances when we are forced to find new opportunities and new ways of doing things. This has been evident in our classroom teacher’s phenomenal commitment to building classroom communities in-person and online. This has been evident in the ways in which our related arts specialists have built engaging online lessons in visual and performing arts. This was evident in an exciting virtual field trip to the Edward M. Kennedy Institute for the Study of the United States Senate. This was evident in positive and productive virtual parent-teacher conferences. This has been evident in the dedication of our parent support groups; the Florence Sawyer School Council, our Parents’ Advisory Council, and Bolton Schools Donations Committee.

Our Florence Sawyer School families and the town of Bolton have been tremendous sources of strength and support for our school and for that, we remain profoundly grateful. Our partnership with our community is strong and among our greatest points of pride. We look forward to the challenges ahead and are confident that we will meet them and thrive as a result.

Mary Rowlandson Elementary

Grades Pre-K – 5



Sean O’Shea - Principal

Scott Blanchard - Assistant Principal

Operating Budget

Mary Rowlandson	FY 22 Voted Budget
Salaries	\$ 3,566,091
Operational Costs	\$ 88,660
Total	\$ 3,654,751

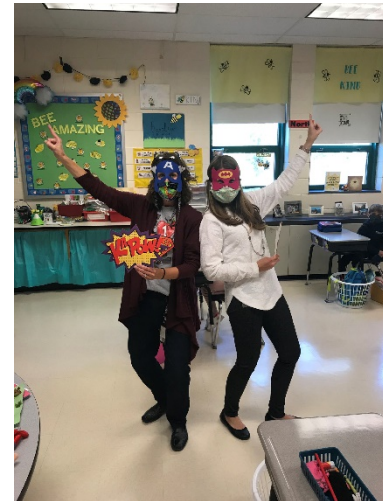
Student Population – 440

For the students, staff, and families of Mary Rowlandson Elementary School (MRE), 2020 was a year marked by a unique set of challenges. In March, when COVID-19 forced schools in Massachusetts to close, the team at MRE worked diligently to provide our students with platforms that would help them stay connected to academic content and maintain their current levels of performance. Over the summer, that work continued as we planned for an uncertain fall re-opening. A task force, comprised of MRE staff and parents, was formed to help guide the work. With many new policies and protocols in place to ensure the safety of students and staff, MRE opened for the 2020-21 school year in August. Families were given the opportunity to select between two models of instruction. The first option is our hybrid model where students attend school in-person two days each week and receive a combination of synchronous and asynchronous instruction the other three days at home. The second option is our Remote Learning Academy (RLA) in which students engage in all of their instruction remotely through a combination of Google Meets and the SeeSaw learning platform for grades K-2, or Google Classroom for grades 3-5. Each grade level at MRE has one classroom that is a dedicated RLA classroom. In addition, students with significant academic or English Language proficiency needs were given access to a third option that allows them to attend school in -person four days each week

With these new instructional models in place the school year at MRE got off to an excellent start. It began with ten days of professional learning for staff designed to help them better meet the challenges associated with this new way of teaching. Over those ten days, MRE staff worked diligently to ensure that our school was ready for the return of students not only in terms of the lessons they prepared, but also in terms of the social/emotional support students would require and the adaptations made to our campus to keep everyone safe. Upon their return, either in-person or in the RLA, MRE students were excited to be back in school and quickly adapted to this new way of doing things. While in school, students found new ways to interact with each other and learn alongside their peers while faithfully following our safety protocols. At home, they learned how to use a variety of new technologies to access instruction and share ideas.

In October we solicited feedback from parents about how the return to school was going for their children. We received 234 responses. Overwhelmingly, parents of students in both the hybrid and remote learning models reported that their children felt safe returning to school and that their experience returning to school was positive. In addition, many hybrid parents remarked that their children’s favorite thing about returning to school was being able to see their teachers and friends while many RLA parents noted a marked increase in both technology skills and academic independence in their children.

As a result of our ongoing success and reputation for supporting students, many new families have joined the Mary Rowlandson Elementary School community. So far this year, we have welcomed 38 new students to our school across all grade levels. This is a trend that we expect to continue into the foreseeable future as the town of Lancaster continues to grow and develop and as the reputation of MRE continues to attract more families looking for a high-quality education for their children in an environment that values the talents and uniqueness of each child.



Center School

Grades Pre-K – 5



Ross Mulkerin - Principal
Christy Nealon - Assistant Principal

Operating Budget

Center School	FY 22 Voted Budget
Salaries	\$4,014,346
Operational Costs	\$ 107,285
Total	\$4,121,631

Student Population – 472

The Center School continues to be a community of learners. Our school community’s foundation has always been our collective ability to create a unique environment of learning for all of its members, adults and students alike. The pandemic has certainly pushed our learning in new directions and has required that we be ever-evolving. Much of the focus of the opening of our school year was not just restarting our student’s school experience but also rebuilding their connection to our school.

As the district is embarking on continued initiatives with social-emotional learning, we have mirrored that at The Center School. The connections between staff and students were the cornerstone to our successful opening across the learning models including approximately twenty percent of our students enrolling in the fully remote model. Despite these new learning models, we maintain our traditions in new ways. This includes our extra-curricular program expansion with the addition of Art Club and Book Clubs. We have also continued our robust instrumental program and look forward to hosting our celebrated concerts again.

Our teachers have stretched their use of technology as well and we are thankful for our purchase of new equipment and the repurposing of other equipment. While we do not have MCAS results to use as a measure of student academic progress, we continue to use other measures to carefully watch our student’s development. We are also proud of our main office, custodial, and nutrition services staff that have continued to shift and find new ways to do their jobs effectively all with the purpose of serving students. A special thank you goes to our facilities department and the town for successfully implementing the PFAS mitigation system for our water supply. Our new sign is also providing a wonderful welcome to our school at the Great Road entrance.

The Stow PTO continues to be generous and find innovative ways to support students and staff. While we know that The Center School is an important part of a student’s learning journey, we are grateful to be part of such a wider community of care. We appreciate all of the support from the Town of Stow and our partnerships with Hale Middle School and Nashoba Regional High School as we prepare our students for their futures.

Direct Charge of Expenditure to Revolving and Grants

Location Code	Description of Account	Funding Source	Amount
01- Insurance	Heath Insurance- Active Employees	School Choice	\$ 100,000.00
01- Insurance	Heath Insurance- Active Employees	Extended Day	\$ 25,000.00
01- Insurance	Property & Casualty Insurance	Extended Day	
02-District Wide Admin.	High School Track Debt	Athletic Revolving	\$ 25,000.00
03- Nursing	District Nurses	Comprehensive School Health	\$ 50,000.00
04- Facilities	Heating Fuel	Extended Day	\$ 25,000.00
04- Facilities	Electricity	Extended Day	\$ 25,000.00
04- Facilities	Scheduled Maintenance - HS	Track & Field Stabilization	\$ 125,000.00
06- Teaching & Learning	Teaching & Learning Admin. Salaries	Title IIA	\$ 50,000.00
07- Special Education	Out of District Tuition	Circuit Breaker	\$ 966,375.00
07- Special Education	Sped Transportation	IDEA Grant (240)	\$ 716,000.00
07- Special Education	Sped Clerical Salaries	IDEA Grant (240)	\$ 23,857.00
07- Special Education	Sped Clerical Salaries	Community Engagement Grant	\$ 8,000.00
07- Special Education	Sped Teaching Salaries	Community Engagement Grant	\$ 8,000.00
07- Special Education	Sped Admin Salaries	Community Engagement Grant	\$ 22,500.00
07- Special Education	Sped Teaching Salaries	Pre School Revolving	\$ 114,094.28
07- Special Education	Sped Aides & Assistants	Pre School Revolving	\$ 46,178.42
07- Special Education	Sped Aides & Assistants	Sped Early Childhood	\$ 17,000.00
08- Technology	Technology- Hardware	Erate	\$ 50,000.00
28- Luther Burbank	Luther Burbank - Teaching Salaries	Title I- Grant	\$ 75,000.00
28- Luther Burbank	Luther Burbank - Aides & Assistants	Title I- Grant	\$ 18,000.00
32- Mary Rowlandson	Rowlandson- Teaching Salaries	Title I- Grant	\$ 69,837.00
40*- Athletics	Athletics Admin Assistant	Athletic User Fees	\$ 20,570.00
Total			\$ 2,580,411.70
* Include in Salary Composite and funded by a Revolving Fund			

This list represents costs being directly charged to Revolving and Grant Funds

INSURANCE AND BENEFITS

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Insurance and Benefits				
MA Early Retirement Incentive	\$0	\$0	\$0	0.00%
Unemployment Insurance	\$92,700	\$92,700	\$0	0.00%
Worcester County Retirement	\$1,146,017	\$1,210,965	\$64,948	5.67%
Workers Compensation Insurance	\$273,000	\$280,000	\$7,000	2.56%
Medicare	\$558,775	\$590,000	\$31,225	5.59%
Life Insurance	\$16,480	\$17,000	\$520	3.16%
Property/Casualty/Auto Insurance	\$127,073	\$162,266	\$35,193	27.70%
Health Insurance - Active Employees	\$5,576,331	\$5,907,875	\$331,545	5.95%
Health Insurance - Retirees	\$762,088	\$778,797	\$16,709	2.19%
Dental Insurance - Active Employees	\$215,000	\$221,634	\$6,634	3.09%
Dental Insurance - Retirees	\$95,000	\$102,227	\$7,227	7.61%
Short-Term Disability Insurance	\$0	\$0	\$0	0.00%
Subtotal:	\$8,862,463	\$9,363,464	\$501,001	5.65%

We continue to have favorable experience ratings and along with some plan changes, were able to keep our insurance rate increases relatively low.

TRANSPORTATION

Regular/Late Bus

Regular & Late Transportation	FY 22 Voted Budget
Regular Transportation Operational Costs	\$2,108,880
Late Bus Operational Costs	\$ 21,600
Total Regular Transportation Operational Costs	\$2,130,480

Special Education

Special Education Transportation	FY 22 Voted Budget
SPED Transportation Operational Costs	\$125,000

Assabet Valley Collaborative bids our SPED transportation. Participating in a collaborative bid allows Nashoba Regional School District and other members of the collaborative to receive a competitive rate.

McKinney Vento

McKinney -Vento Transportation	FY 22 Voted Budget
MV Transportation Operational Costs	\$20,000

McKinney Vento Transportation costs are incurred by the district for transporting homeless students. These costs are mandated by the State of Massachusetts and are reimbursed as allocated by state funding.

SYSTEM WIDE OPERATING COSTS

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
System Wide				
Administration Salary	\$348,901	\$348,901	\$0	0.00%
Other Administration and Clerical Support	\$571,569	\$569,936	(\$1,633)	-0.29%
FY22 Unspecified District Wide Changes	(\$749,000)	(\$1,004,492)	(\$255,492)	34.11%
Treasurer's Bond	\$600	\$600	\$0	0.00%
Contracted Services	\$113,500	\$121,200	\$7,700	6.78%
OPEB	\$50,000	\$50,000	\$0	0.00%
Track & Field Stabilization Fund	\$50,000	\$50,000	\$0	0.00%
Full Day Kindergarten Stabilization Fund	\$100,000	\$0	(\$100,000)	-100.00%
Legal Services	\$100,000	\$100,000	\$0	0.00%
Transportation - Regular Day	\$1,946,240	\$2,108,880	\$162,640	8.36%
Photocopier Expenses	\$70,000	\$70,000	\$0	0.00%
Transportation - Late Bus	\$19,800	\$21,600	\$1,800	9.09%
Transportation - McKinney Vento (Moved from SPED)	\$20,000	\$20,000	\$0	0.00%
Postage and Printing Expenses	\$60,000	\$40,000	(\$20,000)	-33.33%
General Office Supplies and Equipment	\$20,000	\$20,000	\$0	0.00%
School Committee Membership/Dues	\$12,000	\$12,000	\$0	0.00%
Central Office Other Expenses/Membership	\$12,000	\$12,000	\$0	0.00%
System-Wide Professional Development	\$45,000	\$45,000	\$0	0.00%
SPED Assessment	\$20,877	\$20,877	\$0	0.00%
School Choice Tuition-Out Assessment	\$420,050	\$500,000	\$79,950	19.03%
Charter Schools Tuition Assessment	\$524,856	\$515,746	(\$9,110)	-1.74%
NRHS Building Project Debt Service	\$384,475	\$371,600	(\$12,875)	-3.35%
High School Track and Field Debt Service	\$141,750	\$138,850	(\$2,900)	-2.05%
NRHS AST/Leach Field Debt Service	\$57,833	\$52,092	(\$5,741)	-9.93%
HS New Construction Feasibility Study Debt (New FY22)	\$0	\$22,500	\$22,500	100.00%
Tuition Reimbursement - Unit A	\$71,400	\$70,000	(\$1,400)	-1.96%
Tuition Reimbursement - Unit C	\$10,000	\$10,000	\$0	0.00%
In State Travel - District Wide	\$12,000	\$12,000	\$0	0.00%
Subtotal:	\$4,433,851	\$4,299,290	(\$134,561)	-3.03%

At the time of budget preparation, we identified reductions due to attrition, student enrollment and additional staffing efficiencies.

SUBSTITUTES

Substitutes	FY 22 Voted Budget
Substitute Teachers - Regular	\$ 155,000
Substitute Teachers – Long Term	\$ 300,000

FY22 costs for hiring daily substitute teachers are at the rate of \$85.00 per day. Long Term substitutes are paid at a rate as negotiated in the Unit A Teachers' Contract.

STATE ASSESSMENTS

State Assessments	FY 22 Voted Budget
SPED Assessment	\$ 20,877
School Choice Tuition Out Assessment	\$500,000
Charter School Tuition Assessment	\$515,746

State Assessments are costs in the budget that the State of Massachusetts sets, based on a per pupil rate and determined by enrollment in state facilities (SPED Assessment), School Choice students attending other public school districts in the Commonwealth, and students attending Charter Schools in the Commonwealth of Massachusetts. Our Charter School Assessments are expected to increase due to changes made by the state in regards to funding and assessments.

DEBT

Debt	FY 22 Voted Budget
NRHS Building Project Debt Service	\$ 384,475
NRHS Track and Field Debt Service	\$ 141,750
NRHS Oil Storage Tank & Leach Field Debt Service	\$ 57,833
NRHS New Construction Feasibility Study Debt Service	\$ 22,500

FY22 Debt Service is for the Nashoba Regional High School, NRHS Turf field, NRHS Oil Storage Tank/Leach Field Debt and the High School New Construction Feasibility Study Debt (New for FY 22)

HEALTH SERVICES

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Health				
District Nurses Salaries	\$801,904	\$800,269	(\$1,635)	-0.20%
Substitute Nurses Salary	\$6,000	\$6,000	\$0	0.00%
Contracted Services	\$6,830	\$7,700	\$870	12.74%
Nursing Supplies & Equipment	\$13,100	\$12,550	(\$550)	-4.20%
Nursing Professional Development	\$1,350	\$1,350	\$0	0.00%
NRHS EMT Program (Moved to HS FY22)	\$16,491	\$0	(\$16,491)	-100.00%
Subtotal:	\$845,675	\$827,869	(\$17,806)	-2.11%

FACILITIES

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Facilities				
Facilities Department Salaries	\$209,532	\$208,501	(\$1,031)	-0.49%
Custodial Salaries	\$1,474,958	\$1,513,782	\$38,824	2.63%
Custodial Overtime Expenses	\$65,000	\$55,000	(\$10,000)	-15.38%
Temporary Help	\$35,000	\$45,000	\$10,000	28.57%
Snow Removal	\$112,000	\$112,000	\$0	0.00%
Rubbish Removal/Septic	\$71,500	\$72,500	\$1,000	1.40%
Vehicle Expenses	\$40,000	\$31,000	(\$9,000)	-22.50%
Telephone * Moved from Technology FY19	\$86,500	\$86,500	\$0	0.00%
Grounds Maintenance	\$0	\$0	\$0	0.00%
General Repairs	\$208,500	\$249,500	\$41,000	19.66%
HVAC/Plumbing Contracted Services	\$0	\$0	\$0	0.00%
Custodial Supplies	\$136,000	\$136,000	\$0	0.00%
Grounds Supplies	\$71,750	\$64,750	(\$7,000)	-9.76%
Building Supplies	\$92,000	\$122,000	\$30,000	32.61%
Uniform Allowance	\$14,000	\$14,000	\$0	0.00%
Heating Fuel	\$213,000	\$280,000	\$67,000	31.46%
Electricity	\$382,000	\$500,000	\$118,000	30.89%
Propane Gas	\$65,000	\$90,000	\$25,000	38.46%
Scheduled Maintenance Projects	\$301,620	\$260,000	(\$41,620)	-13.80%
Inspections and DEP Compliance	\$330,500	\$377,500	\$47,000	14.22%
Building Security Systems	\$91,000	\$45,000	(\$46,000)	-50.55%
Subtotal:	\$3,999,860	\$4,263,033	\$263,173	6.58%

TEACHING & LEARNING

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Teaching and Learning				
Teaching & Learning Administration	\$139,495	\$199,577	\$60,082	43.07%
District Mentor Program	\$40,000	\$40,000	\$0	0.00%
Remote Learning Academy Teachers	\$0	\$0	\$0	0.00%
Teaching & Learning Teacher Salaries-Moved to schools	\$0	\$0	\$0	0.00%
Teaching & Learning Tutors and Assistants	\$0	\$0	\$0	0.00%
Curriculum Development	\$47,000	\$48,610	\$1,610	3.43%
District Textbook Adoption	\$22,500	\$32,565	\$10,065	44.73%
Curriculum Membership and Dues	\$2,500	\$2,500	\$0	0.00%
Professional Development - District Wide	\$130,500	\$143,600	\$13,100	10.04%
Instructional Software - District Wide	\$97,500	\$146,000	\$48,500	49.74%
Subtotal:	\$479,495	\$612,852	\$133,357	27.81%

SPECIAL EDUCATION

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Special Education				
SPED Administration	\$753,650	\$794,222	\$40,572	5.38%
SPED Teacher Salaries - District Wide	\$5,458,735	\$5,401,079	(\$57,657)	-1.06%
SPED Clerical Salaries	\$132,946	\$133,311	\$365	0.27%
SPED Summer Salaries	\$105,500	\$105,500	\$0	0.00%
SPED Assistants/Tutors:	\$2,277,978	\$2,324,013	\$46,035	2.02%
SPED Legal Expenses	\$50,000	\$52,500	\$2,500	5.00%
SPED Transportation	\$124,000	\$125,000	\$1,000	0.81%
Home/Hospital Tutoring:	\$10,000	\$10,000	\$0	0.00%
Contracted Services-Therapies/Evaluations	\$81,500	\$85,575	\$4,075	5.00%
Out of District Tuition	\$1,879,600	\$1,827,687	(\$51,913)	-2.76%
Contracted Services - Other/Medicare Billing	\$29,850	\$32,255	\$2,405	8.06%
Supplies and Equipment	\$49,000	\$54,700	\$5,700	11.63%
Professional Development	\$6,180	\$6,250	\$70	1.13%
Subtotal:	\$10,958,940	\$10,952,092	(\$6,848)	-0.06%

TECHNOLOGY

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Technology				
Technology Department Salaries	\$538,519	\$535,880	(\$2,639)	-0.49%
Professional Salaries	\$0	\$0	\$0	0.00%
Technology Tutors	\$0	\$0	\$0	0.00%
Contracted Services	\$224,031	\$295,155	\$71,124	31.75%
Computer Supplies	\$18,400	\$30,211	\$11,811	64.19%
Administrative Technology	\$0	\$0	\$0	0.00%
Professional Development	\$6,000	\$6,000	\$0	0.00%
Computer Hardware	\$496,350	\$443,140	(\$53,210)	-10.72%
Computer Software/Site Licensing:	\$283,278	\$383,245	\$99,967	35.29%
Professional Development-District Wide	\$0	\$0	\$0	0.00%
Telephone * Moved to Facilities FY19	\$0	\$0	\$0	0.00%
Subtotal:	\$1,566,578	\$1,693,631	\$127,053	8.11%

ATHLETICS

Account Name	FY21 Voted	FY22 Voted	Dollar Change FY 21 to FY 22	Change %
Athletics				
Athletic Director Salary	\$107,020	\$106,506	(\$514)	-0.48%
Athletic Trainer Salary	\$52,197	\$51,942	(\$255)	-0.49%
Athletic Department Clerical	\$0	\$0	\$0	0.00%
Coaches Salaries, HS	\$321,010	\$311,294	(\$9,716)	-3.03%
Coaches Salaries, Middle School	\$57,264	\$52,014	(\$5,250)	-9.17%
Game Officials	\$27,597	\$28,425	\$828	3.00%
Game Staff	\$13,000	\$13,000	\$0	0.00%
Intramural Athletics, HS	\$6,305	\$6,312	\$7	0.11%
Police Details	\$5,300	\$5,300	\$0	0.00%
Winter Facilities Rentals (Was Hockey Ice Time)	\$14,800	\$15,300	\$500	3.38%
Equipment Reconditioning	\$15,200	\$15,500	\$300	1.97%
Athletic Transportation	\$115,000	\$115,000	\$0	0.00%
Athletic Supplies	\$79,100	\$79,600	\$500	0.63%
Athletic Other Expenses	\$22,000	\$22,000	\$0	0.00%
Athletics - Mascot Rebranding Expenses **New FY22	\$0	\$0	\$0	100.00%
Intramural Athletics, Burbank	\$6,305	\$6,312	\$7	0.11%
Intramural Athletics, Hale	\$6,305	\$6,312	\$7	0.11%
Intramural Athletics, Sawyer	\$6,305	\$6,312	\$7	0.11%
Subtotal:	\$854,708	\$841,128	(\$13,580)	-1.59%



Glossary of Terms

Appropriation – An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Line-Item Transfer, Free Cash)

Capital Improvements Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Chapter 70 – The Chapter 70 program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs.

Cherry Sheet – Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

Circuit Breaker – Special Education, Out of District placement relief from the state. Funds are received in year one and must be expended in the following year. All the previous year's funds must be expended.

D.E.S.E. – The Department of Elementary and Secondary Education (DESE) oversees local school districts, which, in turn, oversee schools. Policies made by DESE will affect every Massachusetts district and their various schools across the state.

Debt Service – The repayment cost, usually stated in annual terms and based on the amortization schedule, of the principal and interest on any particular bond issue.

Deficit – The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

E & D – Excess and Deficiency (also called the "surplus revenue" account), the E & D is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns.

E-Rate – E-Rate is the commonly used name for the Schools and Libraries Program if the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). The program provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications and internet access. It is one of four support programs funded through a Universal Service fee charged to companies that provide interstate and/or international telecommunication services.

Education Reform Act of 1993 – State law that authorized the seven-year, Ch. 70 funding program for education and that established spending targets for school districts as a means to remedy educational inequities. Scheduled to end by FY00, the program has been extended, pending agreement on further reforms.

Encumbrance – A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Expenditure – An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

Fixed Assessment – Nashoba Regional School District has a two part method of calculating assessments. NRSD uses the prior year’s Minimum Local Contribution (see Minimum Local Contribution) as the fixed component of the assessment. This is the minimum amount that cities and towns must contribute to their school districts. The prior year numbers are used for the budgeting year are not final.

Fixed Assets – Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs – Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Foundation Budget – The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash (Also Budgetary Fund Balance) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in

excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

GASB 45 – This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits (See OPEB) in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

House 1 or 1A – Designation given to the Governor's annual budget request, which is submitted to the House of Representatives by the fourth Wednesday of January. Except that a newly elected governor has eight weeks from the day he/she takes office to submit a budget. The budget is designated House 1 in the first year of the two year legislative session and House 1A in the second year.

IDEA – Individuals with Disabilities Education Act. National federal education law that ensures that schools provide special education services for students in need.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Integrated Preschool – Provides a rich developmentally appropriate environment for 3 to 5 year old children with and without disabilities. The curriculum is designed to meet the Massachusetts State Standards while supporting the needs of our unique learners and readiness for kindergarten.

Line-Item Budget – A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid – Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

MASC – Massachusetts Association of School Committees – the MASC Policy service is an invaluable resource to school committees as they develop guidelines that will help them and the staff in the decision making process. MASC is committed to providing reliable information and assistance in policy support services.

MGL – Massachusetts General Law – General Laws are Session Laws or sections of Session Laws that are permanent in nature and of general application. General Laws are codified according to subject matter in a multi-volume publication entitled the General Laws of Massachusetts. The

official version of the General Laws is now published every two years, with cumulative pamphlets released periodically.

Minimum Local Contribution – (State required contribution). The minimum amount that cities and towns must contribute to their school districts. This is also referred to as the "H1" or "House 1" numbers. The minimum local contribution is part of a complex calculation involving the localities ability to contribute. This varies widely based upon the incomes and property values of different cities and towns. The state expects that each municipality can contribute the same share of local resources to the foundation budget by setting uniform contribution rates.

MV (McKinney Vento) Homeless Assistance Act – Federal mandate – Each State educational agency shall ensure that each child of a homeless individual and each homeless youth has equal access to the same free, appropriate public education, including a public preschool education, as provided to other students and youth.

National School Lunch Program – Federally assisted meal program operating in public and non-profit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act, signed by President Harry Truman in 1946.

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)

NRSB Enrichment Academy-Nashoba Regional School District School Vacation (February and April) programs run only if there is sufficient enrollment.

OPEB (Other Postemployment Benefits) – Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

School Choice Revolving –The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district. Districts may elect not to enroll school choice students if no space is available

SOI (Statement of Interest) – First step in the Massachusetts School Building Authority’s program to partially fund the construction, renovation, addition or repair of municipally or regionally owned school facilities located in cities, towns and regional school districts. The SOI allows districts to inform us about deficiencies that may exist in a local school facility and how those deficiencies inhibit the delivery of the district’s educational program.

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Tax Rate – The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

TITLE I – Title I, Part A (Title I) of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to districts and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Title IIA (Also known as Teacher Quality) – The purpose of Title IIA is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality. This includes teacher preparation and qualifications of new teachers, recruitment and hiring, induction, professional development, and retention. In addition, Title IIA funds may be used to improve the skills and knowledge of principals for effective school leadership.

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Tuitions & Transportation Revolving-Funds received during any given school year from other public schools in Massachusetts who are sharing Special Education transportation costs or if we are receiving tuition for a student attending our district.

Unfunded Mandate – A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality’s employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

User Charges/Fees – A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Note that any increases in the fees must satisfy the three tests set forth in the so called *Emerson case*. (See *Emerson College v. Boston*, 391 Mass. 415 (1984))

Variable Assessment – Nashoba Regional School District uses a two part method of calculating assessments. Nashoba uses the five year rolling

enrollment numbers for each town to calculate the variable portion of the total assessment. There is also a five year variable component for the assessment of the debt attached to Nashoba Regional High School. (see Fixed Assessment)

Link to Massachusetts Municipal Finance Glossary: www.mass.gov/dor/docs/dls/publ/misc/dlsmfgl.pdf (additional terms)