

NASHOBA REGIONAL SCHOOL DISTRICT



Proposed FY23 Operating Budget

Approved by School Committee

March 9, 2022



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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 – Vice Chairperson
Dr. Mary McCarthy

Lancaster Representatives

Brett Collins
Joseph Gleason
Sharon Poch
Shawn Winsor

Stow Representatives

Rich Eckel
Stephen Rubinstein
Karen Devine
Leah Vivirito - Chairperson



District Administration and Leadership

Superintendent of Schools – Kirk Downing
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 – John Overcash

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 Residents of Bolton, Lancaster and Stow,

Through collaboration, transparency, and partnership with town leaders, I bring to you a balanced budget for the 2022-2023 school year. Our proposed budget for the next year is \$62,225,818. This is an increase of 5.25% above our current budget.

In my first year as the Nashoba Superintendent, I took to heart what I learned in the entry process regarding town finances. Our town leaders and finance committee members asked for transparency in how the budget is constructed with detail regarding the drivers. This winter my team presented the details of the budget construction to our school committee, to town representatives who attended the budget and finance committee meetings, town administrators, the Regional Agreement Amendment Advisory Committee, and a joint session of the three finance committees hosted by the town of Bolton. The presentations given in those meetings showed how the budget is funded through state and local dollars to meet the cost of education for our children.

Going into the season we had deep worries about being able to bring a budget forward that would pay for the education programming our children deserve and currently receive. We believed it would be difficult to get below a 6% increase for each of our towns. Thankfully our chapter 70 funding increased by \$1.2 million dollars which helped us get each town under the 6% threshold. The increase in funding was a direct result of accounting adjustments at the state level through the Student Opportunity Act. The good news is that establishes our new baseline for chapter 70 funding going forward.

This year we are not adding any new positions to the district budget. We are shifting some positions to meet intensive needs in the system and we were able to do that by reducing sections in the school system due to reductions in enrollment. Therefore, the budget brought to you today does not increase the human resources capital in our system. The increases you see in the budget can be credited to inflation and salary increases for our outstanding employees.

The dialog between the towns and the school system in crafting the budget this year, sets a new standard for how the we can work together to offer our children an outstanding education in a fiscally responsible way. I pledge to you that we will continue to work with town officials and show our work to the public as we move forward in the coming years. It is through transparency that we will build trust and a common vision.

I present this budget to the residents of Bolton, Lancaster, and Stow along with my promise that we will do what it takes to provide our students an outstanding education.

Sincerely,

Kirk Downing

Superintendent of Schools

Dr. Todd Maguire

Assistant Superintendent of Schools

FY23 General Fund Budget

The District presents a total budget of \$62,225,818 for the upcoming Fiscal Year which represents a 5.25% increase over last Fiscal Year.

General Fund Revenue

FY 2023 Revenue By Source		
Revenue Source	FY22 Voted	FY23 Proposed
Bolton Assessment	\$16,317,623	\$16,953,808
Lancaster Assessment	\$13,845,827	\$14,591,571
Stow Assessment	\$18,059,890	\$18,535,962
Chapter 70 Educational Aid	\$7,832,332	\$9,093,116
Regional Transportation	\$1,581,660	\$1,553,592
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	\$150,000	\$9,000
BAN Premium Balance Credit	\$0	\$0
E&D Appropriation	\$1,200,000	\$1,200,000
E&D Full Day Kindergarten	\$0	\$0
Charter School	\$45,609	\$98,769
Other Revenue*	\$20,000	\$20,000
Total Assessment Revenue	\$48,223,340	\$50,081,341
Total Local Revenue	\$10,999,601	\$12,144,477
Total Revenue	\$59,222,941	\$62,225,818

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 FY23 are as follows:

	<u>FY22</u>	<u>FY23</u>	<u>Increase</u>
Bolton	\$16,317,623	\$16,953,808	3.90%
Lancaster	\$13,845,827	\$14,591,571	5.39%
Stow	\$18,059,890	\$18,535,962	2.64%

Budget Assessment

Proposed Budget	\$62,225,818	
High School Debt	\$544,713	Subject to Capital Assessment Process State and Locally Generated Revenue
Local Revenue	\$12,144,477	
Amount Assessed	\$49,536,628	Total Amount Assessed
Fixed Assessment	\$28,095,417	Minimum Required Local Contributions
Variable Assessment	\$21,441,211	Remainder of Budget to be Assessed

Minimum Local Contribution (House 1) Town Amount	
Bolton	\$9,705,349
Lancaster	\$7,856,057
Stow	\$10,534,011
Total	\$28,095,417
FY23 Preliminary H1	

Towns	Five Year Rolling Assessment Percentage	Fixed Assessment	Variable Assessment	FY 2023 Net Debt Assessment	Capital Assessment Credit	FY 2023 Total Assessment	FY 2022 Total Assessment	FY 2023 Total Dollar Increase	FY 2023 Percentage Increase
Bolton	32.9366335%	\$9,705,349	\$7,062,013	\$186,445.43	\$0	\$16,953,808	\$16,317,623	\$636,185	3.90%
Lancaster	30.6323986%	\$7,856,057	\$6,567,957	\$167,557.16	\$0	\$14,591,571	\$13,845,827	\$745,744	5.39%
Stow	36.4309679%	\$10,534,011	\$7,811,241	\$190,710.52	\$0	\$18,535,962	\$18,059,890	\$476,072	2.64%
Total	100.0000000%	\$28,095,417	\$21,441,211	\$544,713.11	\$0	\$50,081,341	\$48,223,340	\$1,858,001	3.85%

Net Payment Analysis

	FY 2023 Assessment	SBAB Credit	FY 2023 Net Assessment
Bolton	\$16,953,808	\$0	\$16,953,808
Lancaster	\$14,591,571	\$0	\$14,591,571
Stow	\$18,535,962	\$0	\$18,535,962

Nashoba Regional School District Budget Drivers: FY23 Operating Budget

Budget Drivers	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Voted	FY23 Proposed	One Year Change %	One Year Change \$\$
Salaries for Existing Personnel <i>(incl. subs)</i>	\$34,732,358	\$36,379,323	\$36,894,341	\$37,995,794	\$40,696,626	7.11%	\$2,700,832
Insurance and Benefits	\$9,286,622	\$8,648,111	\$8,823,922	\$9,263,464	\$10,068,813	8.69%	\$805,348
Special Education <i>(non-salary, w/o transp)</i>	\$1,892,149	\$2,488,347	\$2,464,560	\$2,068,967	\$1,360,566	-34.24%	(\$708,401)
Transportation: Regular Day/Late/MV	\$2,074,473	\$1,406,701	\$1,666,279	\$2,150,480	\$2,297,740	6.85%	\$147,260
Transportation: SPED	\$0	\$80,714	\$0	\$125,000	\$131,250	5.00%	\$6,250
Utilities <i>(gas, electric, propane, telephone)</i>	\$798,500	\$725,203	\$1,106,846	\$956,500	\$1,110,500	16.10%	\$154,000
Facilities Department <i>(non-salary)</i>	\$1,344,500	\$1,438,806	\$1,499,357	\$1,484,250	\$1,679,965	13.19%	\$195,715
High School Debt Service	\$455,550	\$527,050	\$526,225	\$585,042	\$544,713	-6.89%	(\$40,329)
Deficit Bond Payment	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
SPED Assessment	\$16,000	\$21,009	\$23,740	\$20,877	\$20,877	0.00%	\$0
School Choice Assessment	\$475,000	\$460,657	\$487,397	\$500,000	\$500,000	0.00%	\$0
Charter School Assessment	\$375,000	\$463,894	\$503,524	\$515,746	\$515,746	0.00%	\$0
Reserve Fund (statutory)	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Salary Reserve	\$0	\$0	\$0	\$0	\$0	0.00%	\$0
Other System-Wide Operating Expenses	\$515,600	\$815,035	\$755,158	\$612,800	\$645,123	5.27%	\$32,323
Site-Based and Department Funds	\$2,148,352	\$2,097,838	\$2,142,149	\$2,844,021	\$2,653,900	-6.68%	(\$190,122)
TOTAL	\$54,114,104	\$55,552,688	\$56,893,498	\$59,122,941	\$62,225,818	5.25%	\$3,102,877

Nashoba Regional School District Salary/Non-Salary: FY23 Operating Budget

Summary of Salary and Non-Salary Accounts: FY23 Operating Budget									
Category	Salary			Non-Salary			Totals		
	FY22 Voted	FY23 Proposed	One Year Change %	FY22 Voted	FY23 Proposed	One Year Change %	FY22 Voted	FY23 Proposed	One Year Change %
Insurance & Benefits	\$0	\$0	0.00%	\$9,263,464	\$10,068,813	8.69%	\$9,263,464	\$10,068,813	8.69%
System-Wide	-\$85,654	\$950,789	-1210.03%	\$4,384,945	\$4,524,199	3.18%	\$4,299,291	\$5,474,988	27.35%
Health Services	\$806,269	\$895,863	11.11%	\$21,600	\$19,800	-8.33%	\$827,869	\$915,663	10.60%
Facilities Dept.	\$1,822,283	\$1,981,713	8.75%	\$2,440,750	\$2,790,465	14.33%	\$4,263,033	\$4,772,178	11.94%
Substitute Teachers	\$455,000	\$350,000	-23.08%	\$0	\$0	0.00%	\$455,000	\$350,000	-23.08%
Teaching and Learning	\$239,577	\$260,869	8.89%	\$373,275	\$400,450	7.28%	\$612,852	\$661,319	7.91%
SPED	\$8,758,125	\$9,628,768	9.94%	\$2,193,967	\$1,491,816	-32.00%	\$10,952,092	\$11,120,584	1.54%
Technology	\$535,880	\$491,055	-8.36%	\$1,157,751	\$1,135,810	-1.90%	\$1,693,631	\$1,626,865	-3.94%
Athletics	\$521,755	\$536,722	2.87%	\$319,373	\$323,880	1.41%	\$841,128	\$860,602	2.32%
High School	\$7,077,944	\$7,167,008	1.26%	\$466,538	\$411,227	-11.86%	\$7,544,482	\$7,578,235	0.45%
Luther Burbank	\$2,235,943	\$2,284,202	2.16%	\$73,032	\$40,521	-44.52%	\$2,308,975	\$2,324,723	0.68%
Center School	\$4,014,346	\$4,128,113	2.83%	\$107,285	\$82,043	-23.53%	\$4,121,631	\$4,210,156	2.15%
Hale MS	\$2,269,444	\$2,292,531	1.02%	\$91,650	\$61,488	-32.91%	\$2,361,094	\$2,354,019	-0.30%
Mary Rowlandson	\$3,566,091	\$3,799,432	6.54%	\$88,660	\$74,465	-16.01%	\$3,654,751	\$3,873,897	6.00%
Florence Sawyer	\$5,773,951	\$5,925,221	2.62%	\$149,697	\$108,555	-27.48%	\$5,923,648	\$6,033,776	1.86%
TOTAL:	\$37,990,954	\$40,692,286	7.11%	\$21,131,987	\$21,533,532	1.90%	\$59,122,941	\$62,225,818	5.25%

STAFF CHANGES

Three additional Special Education positions have been added to the FY 23 Budget:

- .5 special education moderate disabilities, (Center)
- .4 BCBA increase (Florence Sawyer)
- .5 increase school psychologist (District)

*\$0 increase to budget due to reallocation of current staffing

Nashoba Regional High School

Grades 9-12



Kathleen Boynton - Principal
Matthew Biggs – Dean of Students
Jeanine Boulay – Assistant Principal
Jonathan Krol – Assistant Principal
Tania Rich - Athletic Director

Operating Budget

NRHS	FY 23 Voted Budget
Salaries	\$ 7,167,008
Operational Costs	\$ 411,227
Total	\$7,578,235

Student Population – 870

Nashoba Regional High School made the transition to in person learning during the spring of 2021. On March 1st, students were given the choice to remain remote or attend in person with a hybrid schedule. There were two cohorts, cohort A and cohort B which attended live in person classes two days per week, remote classes two days per week and asynchronous work on Wednesdays. Cohort R was for those students who remained fully remote. Our teachers became quite adept and skilled at utilizing a variety of technology platforms to teach in this hybrid model. On April 26th NRHS returned to full in person, 5 days a week learning. Approximately 85% of students made the full return to in person learning while 15% remained full remote. On June 12th NRHS held our graduation ceremony for the class of 2021 which included 235 graduating seniors on the turf field. Finishing the school year in person boosted morale for students and teachers as school life and activities resumed. Interim principal Steven Cullinane retired at the end of the school year and new NRHS principal Dr. Kathleen Boynton began on July 1st.

During the first few weeks of July, portions of the high school were utilized for the filming of the Showtime series Dexter, which premiered in November. The secretarial and administrative teams worked in the portable classrooms during this time. In August, we brought in many upper class students to be Student Ambassadors and we held a very successful and well attended in person Freshmen Orientation. This fall, NRHS continued with full in person learning and a full resumption of clubs and activities meeting in person following COVID safety protocols. The energy in the building was very positive. NRHS students were featured on Channel 5 news for their moving 9/11 Memorial Service Project. We held the Senior Sunrise Breakfast on a beautiful crisp autumn morning in the fall.

Our student council (STUCO) organized spirit days, hosted a fun homecoming dance in the courtyard this fall and we had a very successful pep rally out on the stadium in November. In September the entire sophomore class participated in Challenge Day, which is a team building program designed to build positive relationships. Nashoba News and the Regional have created bi-weekly print and TV news broadcasts about all the good things happening at NRHS. Our various student clubs and organizations held very successful food and donation drives to support community members

in need this past December. The Library has been busy with activities and events from hosting virtual author visits, a community puzzle table and therapy dog visit.

Our DECA program was able to resume in person events this year with students participating in local and district competitions. Over 100 DECA members qualified for states and 11 students have qualified for Nationals. In the arts, NRHS held a very well attended coffee house and poetry slam. The music program had four fall concerts, the winter combined choral and band concert, and the concert for the Council on Aging. Twelve Nashoba students qualified for Districts and four students qualified for States. In Drama, Nashoba had a well-attended fall play with Arsenic and Old Lace. Our robotics team is back up and running and had their first in person competition in two years.

We are looking forward to the class of 2022 graduation ceremony, which will be returning to the DCU center this year.



Luther Burbank Middle School

Grades 6-8



Laura Friend – Principal
Steven Grant - Assistant Principal

Operating Budget

Luther Burbank	FY 23 Voted Budget
Salaries	\$2,284,202
Operational Costs	\$ 40,521
Total	\$ 2,324,723

Student Population – 221

The Luther Burbank Middle School has always been indebted to the Lancaster community for its unwavering support. Yet, the partnership extended and shared so broadly by our community during the past two years, and throughout the last school year, has been unparalleled. From notes of thanks to our custodians for their hard work to keep our campus clean and safe, to unexpected cider donut deliveries to our faculty and staff to express gratitude for their dedicated efforts in the classroom each and every day, the support and care our school community has received from parents and the greater local community over the past year has been palpable. Simply stated, we are grateful.

While our gratitude for our community has deepened, so, too, has our commitment to our students. 2021 certainly presented a year full of unprecedented challenges. Yet, we have found that these challenges have brought newfound sources of strength for both our students and our staff. Our students and teachers have risen to each challenge with resilience and renewed commitment to one another; together, we have navigated learning model transitions and safety protocol adjustments to address shifting Covid health metrics. Last April, we welcomed the return of our students to full in-person learning, and the current trajectory of declining Covid numbers has initiated plans for a phased-out reduction of remaining Covid restrictions as we look forward to 2022. Throughout these shifts, our teachers have focused on the essentials of learning while ensuring that our students remain safe, connected, and engaged to school and to one another. In addition to our advisory program and numerous extra-curricular offerings which support our students' social emotional well-being, we have added two new programs at Luther Burbank to further support community connectedness and service learning. Our new Student Mentorship program pairs 7th grade student volunteer mentors with elementary classrooms at Mary Rowlandson. Through this program, student mentors work directly with younger students, giving back and forging connections with the very classrooms that helped them grow as learners when they were younger. Our new school wide LBMS Study Buddy program matches students with one another to create pairs and trios of students as "Study Buddies." Study buddies provide constructed opportunities for students to collaborate at home on homework and projects while developing newfound friendships.

2021 also provided Luther Burbank with national recognition on the academic front. U.S. News & World Report issued its first-ever ranking of public middle schools in the country, and Luther Burbank was recognized on this list, "U.S. News Best Middle Schools for 2022." U.S. News & World Report best school rankings are calculated based on statewide proficiency scores for mathematics and reading and the results of these scores in the context of socio-economic

demographics. Top-ranked schools are identified as high-achieving schools that succeed in educating all of their students. Data for the rankings are generated from third-party sources, including the U.S. Department of Education.

As we look forward to 2022, we look forward with optimism and renewed commitment. With optimism, for the return of a “more normal” school experience for our students and staff and with enthusiasm, for continued growth and achievement for 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 is the bedrock of our collective success.



Hale Middle School

Grades 6-8



Kyle Grady – Principal

Patrick Perkins – Assistant Principal

Operating Budget

Hale Middle School	FY 23 Voted Budget
Salaries	\$ 2,292,531
Operational Costs	\$ 61,488
Total	\$ 2,354,019

Student Population - 278

Hale Middle School is home to just under 300 students and 50 staff members. Hale continues to be a top performing middle school in the Commonwealth. 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 75% 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. Hale 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. It was exciting to welcome back our sports programs this year after a prolonged cancellation due to COVID-19. Our teams are back to competing and beating our opponents.

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. In order to meet the ever-changing needs of our students, our staff is constantly evaluating and adjusting their practice. 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. We are fortunate at HMS to have such involved parents and guardians who see the value of education

and support it with their finances. Whatever the need may be, the families in Stow have proven to be a motivated and supportive group.

Our 2023 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 continue to project Hale on a trajectory of success.



Florence Sawyer School

Grades Pre-K - 8



Joel Bates - Principal

Kaitlyn Angulo - Assistant Principal

Mark Levine - Assistant Principal

Operating Budget

Florence Sawyer	FY 23 Voted Budget
Salaries	\$ 5,925,221
Operational Costs	\$ 108,555
Total	\$ 6,033,776

Student Population – 727

The Florence Sawyer School is grateful for the continued support of our community and school district in our ongoing efforts to provide our students with meaningful experiences that build their skills and confidence.

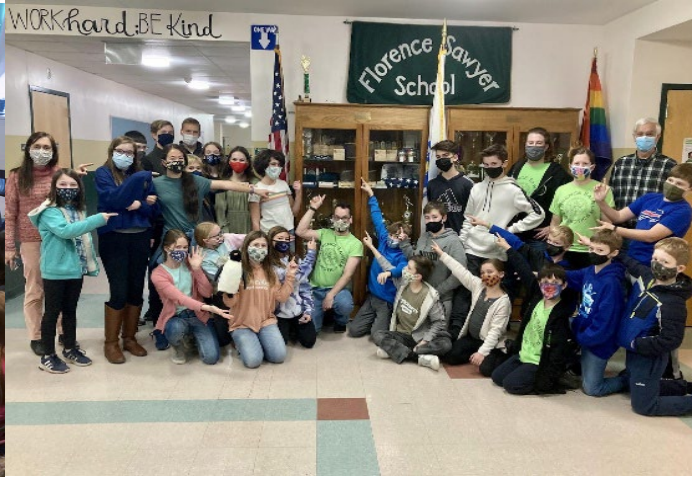
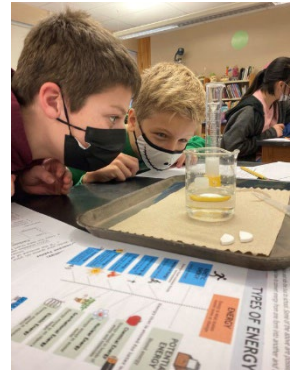
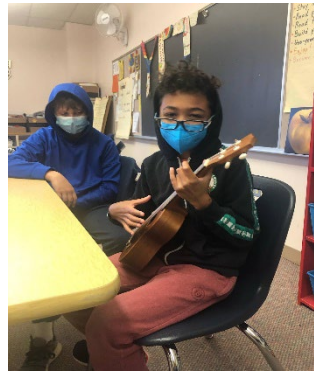
With the start of our new school year in September, we strove to provide a sense of normalcy for our students. We have been able to return to in-person clubs and activities. The FSS Student Council continues to set a high bar for philanthropy, organizing the annual events; Purple Pinkie Day, partnering with Nashoba Valley Rotary Club, Thanksgiving Food Drive, and Toys for Tots drive. Our student musicians are honing their talents for the Spring Concert. This fall, our robotics program found all five teams qualifying for Robonautica, the Massachusetts Lego Robotics Championships at W.P.I. Our Cross Country team signaled a return to middle school athletics this fall after a year and a half absence. The Florence Sawyer School Girls Basketball team completed an undefeated season this winter. We are excited to have interscholastic softball, baseball, and track return in the spring for the first time in two years. In April, the FSS Drama program performed, *Forgiven A Fairy Tale* to a capacity crowd in the FSS Auditorium.

In October, *U.S. News and World Report* ranked Florence Sawyer School as a “school of distinction.” This recognition considers several factors, including student achievement in math and literacy proficiency and data sets extending several years. FSS was noted as the 23rd best elementary school (out of 964) and 55th best middle school (out of 491) in Massachusetts.

The Florence Sawyer School Council was instrumental in developing a “Walkable School Initiative.” Their efforts were recognized by the Massachusetts Department of Transportation’s “Safe Routes to School Exemplary Program for Central Massachusetts.”

In November, we partnered with the Nashoba Valley Rotary Club to expand our library’s collection of books representing diversity, equity, and inclusion. We have added 51 new titles to our collection toward our goal of having all learners be able to see themselves represented throughout the school.

We ask our students to “work hard and be kind with each new day.” As a school, we continually seek to improve through hard work, attention to student and family needs, effective two-way communication, and a passion for the teaching and learning process. We remain grateful for the support of the Bolton community in this work.



Mary Rowlandson Elementary

Grades Pre-K – 5



Sean O'Shea - Principal
Scott Blanchard - Assistant Principal

Operating Budget

Mary Rowlandson	FY 23 Voted Budget
Salaries	\$ 3,799,432
Operational Costs	\$ 74,465
Total	\$ 3,873,897

Student Population – 459

For the students, staff, and families of Mary Rowlandson Elementary School (MRE), 2021 saw a return to full-time in-person learning for the first time since March 2020. After two years of interrupted learning, students and staff were excited to return to full in-person learning.

Due to the unfinished learning of the pandemic, the 2021-22 school year also brought about a renewed focus on student learning data at MRE. With the adoption of new assessment and progress monitoring tools such as Lexia Rapid, STAR Reading, STAR Math, and STAR Early Literacy to compliment the assessment systems already in place, the staff of MRE has recommitted to the collection and analysis of student learning data to inform instructional planning and strategic interventions to best meet the needs of our students. Data conversations with grade level teams are scheduled every six to eight weeks and focus on identifying students in need, identifying content standards that require more targeted instruction, and planning appropriate interventions to address these areas of concern.

In addition to the steps taken to support students' academic growth, the staff of MRE has also prioritized our students' social and emotional wellbeing. With the return to full in-person learning, teachers have dedicated time in their weekly schedules to address the social and emotional needs of their students. In addition, they have collaborated with our school counselors to make various tools and resources available to help students manage the sometimes complex and challenging feelings brought about by the pandemic and the impact it has had on their lives. Finally, the staff of MRE has been participating in an ongoing professional development series for the last year to help them embed social and emotional learning (SEL) within their content lessons. This professional development will continue through the end of the 2021-22 school year and provide teachers with a framework for teaching, coaching, and modeling SEL skills within the subjects they teach.

As a result of our ongoing success and reputation for supporting students, many new families have joined the Mary Rowlandson Elementary School community. In 2021, we welcomed 56 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 23 Voted Budget
Salaries	\$4,128,113
Operational Costs	\$ 82,043
Total	\$4,121,631

Student Population – 506

The Center School is proud of the continued and important role that we have in the foundational work in the education experience of Stow students. As the 2020-2021 school year ended, we reflected on an experience that pushed our thinking and innovation as we met learning needs in educational models that were brand new to all of us. As the next year began, we welcomed all of our students back to the school building in person as one school in one building again.

Our return to full in-person learning also meant that we examined student learning through our assessment tools and worked to use our intervention resources to support students. We welcomed the opening of another district program as a classroom that serves students with identified language-based learning disabilities. The successful opening of this room served as another opportunity for our school community to demonstrate collaboration amongst professionals.

We recognized the importance of understanding the social-emotional needs of our students as equal to their education needs as they are tied together. Through our social-emotional learning professional development, we have examined how our student’s current needs fit within a developmental lens on social-emotional skill building.

Our facility and operations work continue to be key as we still operate under health protocols. We are thankful for the coordination of our district facilities department and in-building custodial staff to keep up with protocols and adjustments. The Stow PTO continues to partner with the Center School and there is excitement for bringing back school-wide events such as ACES, Field Day, and the Stow Picnic.

The Center School is very proud of the continued hard work and dedication of our staff who have been flexible in their work while being steadfast in their care for our students. We are grateful to be an integral part of the Town of Stow and the wider Nashoba Community. 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 together.

Direct Charge of Expenditure to Revolving and Grants

FY 23 - Direct Charge of Expenditure to Revolving and Grants			
Location Code	Description of Account	Funding Source	Amount
01- Insurance	Heath Insurance- Active Employees	School Choice	\$ 150,000.00
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	\$ 55,000.00
04- Facilities	Heating Fuel	Custodial Revolving	\$ 7,500.00
04- Facilities	Electricity	Custodial Revolving	\$ 7,500.00
04- Facilities	Heating Fuel	Extended Day	\$ 25,000.00
04- Facilities	Building Repairs	Extended Day	
04- Facilities	Security Equipment	Extended Day	
04- Facilities	Electricity	Extended Day	\$ 25,000.00
04- Facilities	Propane	Extended Day	\$ -
04- Facilities	Custodial Supplies & Repair	Extended Day	\$ 10,000.00
04- Facilities	Scheduled Maintenance - HS	HS Parking Fees	\$ 5,000.00
06- Teaching & Learning	Teaching & Learning Mentor Stipends	Title IIA	\$ 50,000.00
07- Special Education	Out of District Tuition	Circuit Breaker	\$ 1,285,062.50
07- Special Education	Out of District Tuition	Tuition and Transportation	\$ 25,000.00
07- Special Education	Sped Transportation	IDEA Grant (240)	\$ 716,000.00
07- Special Education	Sped Clerical Salaries	IDEA Grant (240)	\$ 22,164.00
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	\$ 120,800.00
07- Special Education	Sped Aides & Assistants	Pre School Revolving	\$ 48,600.00
07- Special Education	Sped Aides & Assistants	Sped Early Childhood	\$ 17,000.00
08- Technology	Technology-Contracted Services	Erate	\$ -
08- Technology	Technology- Software	Erate	\$ -
08- Technology	Technology- Hardware	Erate	\$ 89,000.00
32- Mary Rowlandson	Rowlandson- Teaching Salaries	Title I- Grant	\$ 110,553.00
40*- Athletics	Athletics Admin Assistant	Athletic User Fees	\$ 20,980.00
		Total	\$ 2,878,659.50
* 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	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	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	\$1,210,965	\$1,329,615	\$118,650	9.80%
Workers Compensation Insurance	\$280,000	\$212,200	(\$67,800)	-24.21%
Medicare	\$590,000	\$620,221	\$30,221	5.12%
Life Insurance	\$17,000	\$17,000	\$0	0.00%
Property/Casualty/Auto Insurance	\$162,266	\$215,911	\$53,645	33.06%
Health Insurance - Active Employees	\$5,807,875	\$6,384,087	\$576,211	9.92%
Health Insurance - Retirees	\$778,797	\$837,400	\$58,603	7.52%
Dental Insurance - Active Employees	\$221,634	\$259,964	\$38,330	17.29%
Dental Insurance - Retirees	\$102,227	\$99,715	(\$2,512)	-2.46%
Short-Term Disability Insurance	\$0	\$0	\$0	0.00%
Subtotal:	\$9,263,464	\$10,068,813	\$805,348	8.69%

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

Account Name	FY22 Voted	FY23 Proposed	Dollar Change	Change %
Transportation - Regular Day	\$2,108,880	\$2,234,540	\$125,660	5.96%
Transportation - Late Bus	\$21,600	\$43,200	\$21,600	100.00%
Total Transportation	\$2,130,480	\$2,277,740	\$147,260	6.91%

Special Education

Account Name	FY22 Voted	FY23 Proposed	Dollar Change	Change %
SPED Transportation	\$125,000	\$131,250	\$6,250	5.00%

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 Transportation

McKinney -Vento Transportation	FY 23 Voted Budget
MV Transportation Operational Costs	\$20,000

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

SYSTEM WIDE OPERATING COSTS

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Subtotal:	\$9,263,464	\$10,068,813	\$805,348	8.69%
System Wide				
District Treasurer Salary	\$0	\$0	\$0	0.00%
Administration Salary	\$348,901	\$339,839	(\$9,062)	-2.60%
Transportation Coordinator Salary	\$0	\$0	\$0	0.00%
Other Administration and Clerical Support	\$569,936	\$610,950	\$41,014	7.20%
Substitute Clerical Salaries	\$0	\$0	\$0	0.00%
FY22 Unspecified District Wide Changes	(\$1,004,491)	\$0	\$1,004,491	-100.00%
SPED Bus Monitor Salaries	\$0	\$0	\$0	0.00%
Treasurer's Bond	\$600	\$600	\$0	0.00%
Contracted Services	\$121,200	\$124,300	\$3,100	2.56%
Contracted Services - Payroll	\$0	\$0	\$0	0.00%
OPEB	\$50,000	\$50,000	\$0	0.00%
Track & Field Stabilization Fund	\$50,000	\$100,000	\$50,000	100.00%
Full Day Kindergarten Stabilization Fund	\$0	\$0	\$0	0.00%
Legal Services	\$100,000	\$100,000	\$0	0.00%
Transportation - Regular Day	\$2,108,880	\$2,234,540	\$125,660	5.96%
Photocopier Expenses	\$70,000	\$49,223	(\$20,777)	-29.68%
Transportation - Late Bus	\$21,600	\$43,200	\$21,600	100.00%
Transportation - McKinney Vento (Moved from SPED)	\$20,000	\$20,000	\$0	0.00%
Postage and Printing Expenses	\$40,000	\$40,000	\$0	0.00%
General Office Supplies and Equipment	\$20,000	\$20,000	\$0	0.00%
COVID Expenditures (New FY22)	\$0	\$0	\$0	0.00%
Administrative Technology	\$0	\$0	\$0	0.00%
Central Office Copy Machine Consumables (New)	\$0	\$0	\$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%
Food Service Revolving Offset	\$0	\$0	\$0	0.00%
Salary Reserve	\$0	\$0	\$0	0.00%
Deficit Bond Payment	\$0	\$0	\$0	0.00%
SPED Assessment	\$20,877	\$20,877	\$0	0.00%
School Choice Tuition-Out Assessment	\$500,000	\$500,000	\$0	0.00%
Charter Schools Tuition Assessment	\$515,746	\$515,746	\$0	0.00%
NRHS Building Project Debt Service	\$371,600	\$354,700	(\$16,900)	-4.55%
High School Track and Field Debt Service	\$138,850	\$135,950	(\$2,900)	-2.09%
NRHS AST/Leach Field Debt Service	\$52,092	\$49,915	(\$2,177)	-4.18%
HS New Construction Feasibility Study Debt (New FY22)	\$22,500	\$4,148	(\$18,352)	100.00%
Tuition Reimbursement - Unit A	\$70,000	\$70,000	\$0	0.00%
Tuition Reimbursement - Unit C	\$10,000	\$10,000	\$0	0.00%
In State Travel - District Wide	\$12,000	\$12,000	\$0	0.00%
Subtotal:	\$4,299,291	\$5,474,988	\$1,175,698	27.35%

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

SUBSTITUTES

Substitutes	FY 23 Voted Budget
Substitute Teachers - Regular	\$ 50,000
Substitute Teachers – Long Term	\$ 300,000

FY23 costs for hiring daily substitute teachers are at the rate of \$100.00 per day. Long Term substitutes are paid at a rate as negotiated in the Unit A Teachers' Contract.

STATE ASSESSMENTS

State Assessments	FY 23 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 23 Voted Budget
NRHS Building Project Debt Service	\$ 354,700
NRHS Track and Field Debt Service	\$ 160,950
NRHS Oil Storage Tank & Leach Field Debt Service	\$ 49,915
NRHS New Construction Feasibility Study Debt Service	\$ 4,148

FY23 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

HEALTH SERVICES

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Health				
District Nurses Salaries	\$800,269	\$889,863	\$89,594	11.20%
Substitute Nurses Salary	\$6,000	\$6,000	\$0	0.00%
Contracted Services	\$7,700	\$6,700	(\$1,000)	-12.99%
Nursing Supplies & Equipment	\$12,550	\$11,750	(\$800)	-6.37%
Nursing Professional Development	\$1,350	\$1,350	\$0	0.00%
NRHS EMT Program (Moved to HS FY22)	\$0	\$0	\$0	0.00%
Subtotal:	\$827,869	\$915,663	\$87,794	10.60%

FACILITIES

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Facilities				
Facilities Department Salaries	\$208,501	\$218,085	\$9,584	4.60%
Custodial Salaries	\$1,513,782	\$1,655,732	\$141,950	9.38%
Custodial Overtime Expenses	\$55,000	\$56,650	\$1,650	3.00%
Temporary Help	\$45,000	\$51,246	\$6,246	13.88%
Snow Removal	\$112,000	\$118,000	\$6,000	5.36%
Rubbish Removal/Septic	\$72,500	\$79,150	\$6,650	9.17%
Vehicle Expenses	\$31,000	\$33,500	\$2,500	8.06%
Telephone * Moved from Technology FY19	\$86,500	\$93,000	\$6,500	7.51%
Grounds Maintenance	\$0	\$0	\$0	0.00%
General Repairs	\$249,500	\$274,000	\$24,500	9.82%
HVAC/Plumbing Contracted Services	\$0	\$0	\$0	0.00%
Custodial Supplies	\$136,000	\$137,750	\$1,750	1.29%
Grounds Supplies	\$64,750	\$72,700	\$7,950	12.28%
Building Supplies	\$122,000	\$136,700	\$14,700	12.05%
Uniform Allowance	\$14,000	\$15,500	\$1,500	10.71%
Heating Fuel	\$280,000	\$382,500	\$102,500	36.61%
Electricity	\$500,000	\$500,000	\$0	0.00%
Propane Gas	\$90,000	\$135,000	\$45,000	50.00%
Scheduled Maintenance Projects	\$260,000	\$385,165	\$125,165	48.14%
Inspections and DEP Compliance	\$377,500	\$397,500	\$20,000	5.30%
Building Security Systems	\$45,000	\$30,000	(\$15,000)	-33.33%
Subtotal:	\$4,263,033	\$4,772,178	\$509,145	11.94%

TEACHING & LEARNING

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Teaching and Learning				
Teaching & Learning Administration	\$199,577	\$260,869	\$61,292	30.71%
District Mentor Program	\$40,000	\$0	(\$40,000)	-100.00%
Remote Learning Academy Teachers	\$0	\$0	\$0	0.00%
Teaching & Learning Teacher Salaries-Moved to school	\$0	\$0	\$0	0.00%
Teaching & Learning Tutors and Assistants	\$0	\$0	\$0	0.00%
Curriculum Development	\$48,610	\$45,250	(\$3,360)	-6.91%
District Textbook Adoption	\$32,565	\$105,500	\$72,935	223.97%
Curriculum Membership and Dues	\$2,500	\$2,500	\$0	0.00%
Professional Development - District Wide	\$143,600	\$103,000	(\$40,600)	-28.27%
Instructional Software - District Wide	\$146,000	\$144,200	(\$1,800)	-1.23%
Subtotal:	\$612,852	\$661,319	\$48,467	7.91%

SPECIAL EDUCATION

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Special Education				
SPED Administration	\$794,222	\$874,136	\$79,914	10.06%
SPED Teacher Salaries - District Wide	\$5,401,079	\$6,050,773	\$649,694	12.03%
SPED Clerical Salaries	\$133,311	\$172,241	\$38,930	29.20%
SPED Summer Salaries	\$105,500	\$105,500	\$0	0.00%
SPED Assistants/Tutors:	\$2,324,013	\$2,426,118	\$102,105	4.39%
SPED Legal Expenses	\$52,500	\$55,125	\$2,625	5.00%
SPED Transportation	\$125,000	\$131,250	\$6,250	5.00%
Home/Hospital Tutoring:	\$10,000	\$10,000	\$0	0.00%
Contracted Services-Therapies/Evaluations	\$85,575	\$88,787	\$3,212	3.75%
Out of District Tuition	\$1,827,687	\$1,116,277	(\$711,410)	-38.92%
Contracted Services - Other/Medicare Billing	\$32,255	\$31,876	(\$379)	-1.17%
Supplies and Equipment	\$54,700	\$52,000	(\$2,700)	-4.94%
Professional Development	\$6,250	\$6,500	\$250	4.00%
Subtotal:	\$10,952,092	\$11,120,584	\$168,492	1.54%

TECHNOLOGY

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Technology				
Technology Department Salaries	\$535,880	\$491,055	(\$44,825)	-8.36%
Professional Salaries	\$0	\$0	\$0	0.00%
Technology Tutors	\$0	\$0	\$0	0.00%
Contracted Services	\$295,155	\$298,655	\$3,500	1.19%
Computer Supplies	\$30,211	\$30,346	\$135	0.45%
Administrative Technology	\$0	\$0	\$0	0.00%
Professional Development	\$6,000	\$6,000	\$0	0.00%
Computer Hardware	\$443,140	\$419,568	(\$23,572)	-5.32%
Computer Software/Site Licensing:	\$383,245	\$381,241	(\$2,004)	-0.52%
Professional Development-District Wide	\$0	\$0	\$0	0.00%
Telephone * Moved to Facilities FY19	\$0	\$0	\$0	0.00%
Subtotal:	\$1,693,631	\$1,626,865	(\$66,766)	-3.94%

ATHLETICS

Account Name	FY22 Voted	FY23 Proposed	Dollar Change FY 22 to FY 23	Change %
Athletics				
Athletic Director Salary	\$106,506	\$112,107	\$5,601	5.26%
Athletic Trainer Salary	\$51,942	\$54,041	\$2,099	4.04%
Athletic Department Clerical	\$0	\$0	\$0	0.00%
Coaches Salaries, HS	\$311,294	\$317,520	\$6,226	2.00%
Coaches Salaries, Middle School	\$52,014	\$53,054	\$1,040	2.00%
Game Officials	\$28,425	\$32,094	\$3,669	12.91%
Game Staff	\$13,000	\$15,100	\$2,100	16.15%
Intramural Athletics, HS	\$6,312	\$6,464	\$152	2.41%
Police Details	\$5,300	\$5,300	\$0	0.00%
Winter Facilities Rentals (Was Hockey Ice Time)	\$15,300	\$16,180	\$880	5.75%
Equipment Reconditioning	\$15,500	\$16,300	\$800	5.16%
Athletic Transportation	\$115,000	\$96,900	(\$18,100)	-15.74%
Athletic Supplies	\$79,600	\$85,500	\$5,900	7.41%
Athletic Other Expenses	\$22,000	\$23,550	\$1,550	7.05%
Athletics - Mascot Rebranding Expenses **New FY22	\$0	\$7,100	\$7,100	100.00%
Intramural Athletics, Burbank	\$6,312	\$6,464	\$152	2.41%
Intramural Athletics, Hale	\$6,312	\$6,464	\$152	2.41%
Intramural Athletics, Sawyer	\$6,312	\$6,464	\$152	2.41%
Subtotal:	\$841,128	\$860,602	\$19,474	2.32%



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 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, a set of criteria 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 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.P- Department of Environmental Protection

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 paid from, a specific appropriation account.

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

Feasibility Study- a robust and comprehensive assessment of all school facilities and grounds that provides the the owner (Town/District) with practical and viable information regarding a potential building project. • During the Feasibility Study, the District and its team collaborate with the MSBA

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 because 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 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.

MSBA- Massachusetts School Building Authority

National School Lunch Program – Federally assisted meal program operating in public and non-profit private schools and residential childcare 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)

NRSD 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)