

# NASHOBA Regional School Committee



*Together, we inspire  
and challenge all  
learners to realize their  
unique potential and  
become active  
contributors to their  
community*

## Budget and Warrant Subcommittee

Michael Horesh, Chair  
Maureen Mazzone, Secretary  
Brett Collins, Member  
Scott Powell, Member

### Meeting Minutes

Tuesday, January 17, 2023

7:00 pm

Meeting Remote via Zoom Technology

**Attendance:** Mike Horesh, Brett Collins, Scott Powell, Maureen Mazzone, District Personnel including Ross Mulkerin

Zoom Link: <https://us02web.zoom.us/j/88044136216>

- I. Call to Order - 7:01pm
- II. Approval of Minutes
  - A. December 8th, 2022 Mike Horesh made a motion to approve the [December 8, 2022 minutes](#) as amended. Brett Collins seconded. IN FAVOR Mr. Horesh, Mr. Collins, Mr. Powell, and Mrs. Mazzone. **VOTED AND PASSED (4-0-0)**
- III. Update on January Meetings We are having a standing B&W meeting prior to the budget workshop, and we plan to have a second meeting this month to regroup following the budget workshop scheduled for 1/18/2023.
- IV. Unfinished Business
  - A. Update on E&D certification Total put in for certification was \$1.5m, certification still pending. Last year \$1.2m was utilized. Ross Mulkerin is

Amy Vessels – Bolton Representative  
Amy Cohen - Bolton Representative  
Shandor Simon – Lancaster Representative  
Karen Devine – Stow Representative  
Maureen Mazzone – Stow Representative  
Scott Powell -- Stow Representative

Mike Horesh – Bolton Representative (Vice Chairperson)  
Sharon Poch– Lancaster Representative  
Brett Collins – Lancaster Representative  
Leah Vivirito-Stow Representative (Chairperson)  
Joseph Gleason - Lancaster Representative (Secretary)

Kirk Downing, Superintendent  
Laura Friend, Assistant Superintendent of Teaching and Learning

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following up with the auditors on 1/18/2023 to ensure it is moving forward. On track in comparison to 2022. Needs to be approved prior to March 15, 2023 budget approval.

## V. New Business

### A. Warrants process update

1. Propose adding the sign-off of the warrant process as a future agenda item. Scott Powell has proposed that 1 member from each town (not assigned, just any one person from each town) be required to sign off on the warrants allowing the warrant process to move forward every two weeks.
2. Maureen inquired about what assurance warrant signers could get (upon receipt of warrant support documents and excel files) that the warrants were in fact accurate and complete prior to signing. Ross Mulkerin mentioned presenting a process flow (including systems used and reports) at a future meeting.

### B. OPEB discussion

1. Question to follow up on: At age 65, jurisdictions subsidize former employees supplemental Medicare coverage, the question is does this include healthcare or only Medicare? (Jeff Takle)
2. Question to follow up on: Employees who reach 10 years of service are able to get supplemental benefits, the question is does this apply to spouses/partners after the death of the employee receiving the benefit? (Dick Trussell)
3. Question to follow up on: \$48m is our liability as of 6/30/2022. We contribute each year. How much in total has been contributed to date? (Dick Trussell) How much is paid out annually, for example how much was paid out in FY2022? (Dick Trussell) Dick's questions were restated by Jeff Takle as well: How much are we actually spending OPEB this/last year aka what is the annual current burn rate? Whereas Liability applies to all future obligations, what is our one-year obligation?
4. Mike Horesh made a presentation on the OPEB liability to help level set and educate.
  - a) The proposed FY24 budget continues with the same OPEB approach as the prior two years, \$50k to be put toward OPEB liability.
  - b) The cost of prepaying OPEB will require increased town assessments.
5. The District is putting together a survey to send to other regional districts to get a better understanding of their OPEB liabilities and approaches other regional districts are taking.
6. 50/50 split on Health Insurance for Retirees

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7. Scott Powell is proposing a plan to try and eventually get to a point where 1% of the total NRSD budget goes toward funding the OPEB liability. He proposes starting with increasing from \$50k to \$200k for the FY24 budget. \$350k for FY25, \$500k for FY26, \$650k for FY27, and then 1% of the budget in FY28 and going forward.
8. Jeff Takle wanted to comment that he doesn't feel the response that the current approach is OK because it's what other towns are doing is reasonable and thinking ahead to a new HS building and the employment considerations for that building fulfilling those employees benefit plans must be considered and not overlooked.
9. Maureen Mazzone suggested that in order to propose a plan for funding the OPEB liability, we must first understand the plans that the towns have put in place for their OPEB liabilities. We should work with the town finance committees to understand their approach as we discuss changes to the district approach.

C. Citizen's Comments and Questions - Refer to notes under OPEB discussion above.

VI. Items for Next Agenda

- A. Post Budget Workshop Discussion (January 26th, 7pm)
- B. OPEB - invite town finance committees (February)
- C. Continue warrant signing procedures and assurance discussion (February)

VII. Adjourn 8:37pm Scott Powell made a motion to adjourn at 8:37pm. Brett Collins seconded. IN FAVOR Mr. Horesh, Mrs. Mazzone, Mr. Powell, and Mr. Collins.  
**VOTED AND PASSED (4-0-0)**

*The items listed which may be discussed at the meeting are those reasonably anticipated by the Chair. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.*

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