

NASHOBA REGIONAL SCHOOL DISTRICT



Proposed FY18 Operating Budget

Approved by School Committee

March 15, 2017



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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

**Lorraine Romasco – Chairperson
Neal Darcy**

Lancaster Representatives

**Kathy Codianne
Jennifer Leone
Susan Reardon**

Stow Representatives

**Mark Jones - Vice Chairperson
Lynne Colletti
Nicole Odekirk**



District Administration and Leadership

Superintendent of Schools – Brooke Clenchy

Director of Pupil Personnel Services – Joan DeAngelis

Human Resources Manager – Ann Marie Stoica

Interim Business & Operations Manager – Patricia Marone

Director of Facilities – Jeff Converse

Coordinator of Health and Wellness – Donna Linstrom

Early Childhood Coordinator – Cyndi Maxfield

Director of Nutrition Services – Thomas Houle

Coordinator of Enrichment & Extended Learning - Laura Dwyer

CIA Coordinator of Digital Learning – Cynthia Larsen

ELA/CIA Coordinator - Patricia O'Connor

STEM/CIA Coordinator – Martina Kenyon

ELL Coordinator – Monica Flores



Superintendent's Message

April 1, 2017,

To Our Valued Communities,

I am pleased to present the FY 2018 budget for the Nashoba Regional School District. The district presents a total budget of \$52,076,385 for the upcoming fiscal year.

I would like to thank the many individuals involved in the budget building exercise this year. Our school committee members and school district administration were heavily engaged throughout.

I would also like to express our thanks to our three communities' administration. We maintained consistent communication with them as we built the budget.

This year was a year of many things – stabilizing, re-building, refining and re-purposing. Several new members came onto the Central Office administrative team. With those entry points came new challenges for the team, district, and communities. It was an opportunity to examine past practices, look to best practices, and blaze new pathways.

Our team immediately took on multiple facility and other challenges. New filing systems, for example, were created. Newly created work spaces for staff and students have now been in place for months. We were productive and tackled it all.

The district administration diligently worked to support our staff and students. As you read this budget book I know that you, too, will feel the pride in our district that we feel. It has been a solid year of growth for the district. We have built on our strengths, acknowledged our challenges, and worked closely with our School Committee and communities as partners.

This year the school district, at the request of the School Committee, engaged in a Massachusetts Association of School Business Officials (MASBO) Audit. As a follow-up to that process, it was requested that a full forensic audit be completed. The district engaged the accounting firm of MelansonHeath to fulfill that request. District administration then created corrective action plans as a follow-up. A review of the budget process was a component of that work. There has since been alignment of specific budget lines that has occurred and our process of utilizing offsets has been dramatically changed. These are both reflected in the executive summary. As well, several leases and loans have been paid in full in this current fiscal year as per recommendations of the forensic audit.

There are several key budget drivers that have also helped to define and shift the FY18 budget:

- a) We continue the process of contract negotiations with both our Unit A and C employees. (As of this writing these negotiations have yet to be finalized.)
- b) We have included a specific OPEB line for post-employment benefits, which is new to the district budget process, a necessary component and a recommendation of the audits.
- c) The current transportation contract will expire at the end of this school year and we are in the process of procuring a new contract.
- d) We continue to review mandated and non-mandated programs for efficiencies moving forward.
- e) We will be implementing 2 new Special Education (SPED) programs; one in Bolton and one in Stow in efforts to ensure our students' needs are met within the NRSD.
- f) We will make minor adjustments and possible reductions to programs that are providing minimal student impact.
- g) We have added minimal additional staff as per administrative requests where needed.
- h) We have increased tuition in three programs effective in the new school year.

The NRSD's mission statement is as follows: "The Mission of the Nashoba Regional School District is to educate all students to their fullest potential". Our school district values excellence through a comprehensive and challenging education, high expectations, and schools that are caring, engaging, respectful, safe and healthy. We remain committed to ongoing professional development for our staff as we continue to build on a strong foundation to have our district remain one the state's best school districts.

We welcome and celebrate our communities and family engagement and interactions within our schools and district. We are strong as a district as a result of the strength of our communities.

We remain committed to providing the best education possible for the students of Nashoba Regional School District. We take great pride in their accomplishments. Together, we celebrate their potential, their success, and their direction after leaving our doors and beginning their new life's journey.

We thank you for your continued support.

Superintendent Brooke Clenchy



Mission Statement

The Mission of the Nashoba Regional School District is to educate all students to their fullest potential.

FY18 General Fund Budget

The District presents a total budget of \$52,076,385 for the upcoming Fiscal Year which represents a 3.49% increase over Fiscal Year 17.

General Fund Revenue

FY 2018 Revenue By Source		
Revenue Source	FY 17 Voted	FY18 Voted
Bolton Assessment	\$13,472,254	\$13,991,944
Lancaster Assessment	\$11,400,286	\$11,925,948
Stow Assessment	\$15,948,783	\$16,645,798
Chapter 70 Educational Aid	\$6,640,350	\$6,820,120
Regional Transportation	\$950,000	\$950,000
School Choice: Tuition In	\$0	\$0
SBA Reimbursements	\$542,576	\$542,576
Medicaid Revenue	\$100,000	\$100,000
Extended Day Revolving	\$215,000	\$0
Pre-School Revolving	\$0	\$0
Investment Income	\$20,000	\$50,000
BAN Premium Balance Credit	\$0	\$0
E&D Appropriation	\$1,000,000	\$1,000,000
Charter School	\$30,000	\$30,000
Other Revenue*	\$0	\$20,000
Total Assessment Revenue	\$41,363,899	\$43,106,265
Total Local Revenue	\$8,955,350	\$8,970,120
Total Revenue	\$50,319,249	\$52,076,385

FY18 revenue changes have been minimal. The Extended Day Program as a revenue source has been removed and expenditures and revenues for this program will now be handled directly by the program. SBA Reimbursements for the Hale Middle School are a revenue source for FY18; however, a reduction of the Town of Stow assessment for the same amount has a net effect.

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 (including capital costs) and the enrollment percentages for FY18 are as follows:

	<u>FY17</u>	<u>FY18</u>	<u>Increase</u>
Bolton	\$13,472,254	\$13,991,944	3.86%
Lancaster	\$11,400,286	\$11,925,948	4.61%
Stow	\$16,491,359	\$17,188,374	4.23%

[illegible]

Net Payment Analysis			
	FY 2018 Assessment	SBAB Credit	FY 2018 Net Assessment
Bolton	\$13,991,944		\$13,991,944
Lancaster	\$11,925,948		\$11,925,948
Stow	\$17,188,374	\$542,576	\$16,645,798

Nashoba Regional School District

Summary of Salary and Non-Salary Accounts: Requested FY18 Operating Budget

Category	Salary			Non Salary			Total		
	FY17 Voted	FY18 Voted	One Year Change %	FY17 Voted	FY18 Voted	One Year Change %	FY17 Voted	FY18 Voted	One Year Change %
Insurance & Benefits	\$0	\$0	0.00%	\$7,751,904	\$8,846,539	14.12%	\$7,751,904	\$8,846,539	14.12%
System-Wide	\$851,343	\$700,509	-17.72%	\$3,601,075	\$3,726,450	3.48%	\$4,452,418	\$4,426,959	-0.57%
Health Services	\$725,753	\$656,455	-9.55%	\$27,250	\$28,010	2.79%	\$753,003	\$684,465	-9.10%
Facilities Dept.	\$1,504,725	\$1,601,559	6.44%	\$2,489,437	\$1,942,756	-21.96%	\$3,994,162	\$3,544,315	-11.26%
Substitute Teachers	\$325,000	\$440,000	35.38%	\$0	\$0	0.00%	\$325,000	\$440,000	35.38%
Teaching and Learning	\$575,375	\$531,681	-7.59%	\$178,650	\$259,500	45.26%	\$754,025	\$791,181	4.93%
SPED	\$7,768,621	\$6,861,902	-11.67%	\$3,500,284	\$2,607,777	-25.50%	\$11,268,905	\$9,469,679	-15.97%
Technology	\$451,369	\$451,369	0.00%	\$916,922	\$971,909	6.00%	\$1,368,291	\$1,423,278	4.02%
Athletics	\$478,435	\$487,560	1.91%	\$359,818	\$156,490	-56.51%	\$838,253	\$644,050	-23.17%
High School	\$7,009,362	\$6,753,935	-3.64%	\$422,776	\$390,554	-7.62%	\$7,432,138	\$7,144,489	-3.87%
Burbank MS	\$1,817,811	\$1,663,495	-8.49%	\$64,788	\$68,438	5.63%	\$1,882,599	\$1,731,933	-8.00%
Center Elem.	\$3,590,069	\$3,495,438	-2.64%	\$101,549	\$92,054	-9.35%	\$3,691,618	\$3,587,492	-2.82%
Pompositicut Elem.	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
Hale MS	\$1,648,783	\$1,791,397	8.65%	\$64,545	\$64,845	0.46%	\$1,713,328	\$1,856,242	8.34%
Rowlandson Elem.	\$3,052,819	\$2,783,957	-8.81%	\$72,383	\$71,732	-0.90%	\$3,125,202	\$2,855,689	-8.62%
Sawyer School	\$4,630,759	\$4,487,307	-3.10%	\$144,428	\$142,767	-1.15%	\$4,775,187	\$4,630,074	-3.04%
TOTAL:	\$34,430,224	\$32,706,564	10.24%	\$19,695,809	\$19,369,821	-1.66%	\$54,126,033	\$52,076,385	-3.79%

The FY18 Budget brings forth significant changes in our reporting format. Unlike prior fiscal years, we are charging related salaries and operational costs directly to the appropriate Revolving and Grants Funds. What may appear as a decrease in spending in a given cost center, for example, may be the result of such changes. In FY18 there is, in fact, an overall increase in costs of 4.21% (See Assessment Page 8).

Drivers for FY18 are the projected costs for new Unit A (Teachers) and Unit C (all other union staff) labor contracts (expiring 6/30/17), projected Health Insurance increases, and projected Regular Transportation costs due to the expiration of the existing transportation contract. Reductions in School Choice Revenues and reduction in state and federal grant funds continue to impact the overall budget.

Some efficiency has been identified during this budget process and changes have been made to reflect that and will continue to be identified throughout FY18.

Nashoba Regional School District
Budget Drivers: FY18 Operating Budget

Budget Drivers	FY17 Voted	FY18 Voted	One Year Change %
Salaries for Existing Personnel <i>(incl. subs)</i>	\$34,517,420	\$32,706,564	-5.25%
Salaries for New Personnel	-\$87,196		-100.00%
Insurance and Benefits	\$7,751,904	\$8,846,539	14.12%
Special Education <i>(non-salary, w/o transp)</i>	\$2,658,003	\$1,912,277	-28.06%
Transportation: Regular Day/Late/MV	\$1,768,500	\$1,953,500	10.46%
Transportation: SPED	\$842,281	\$695,500	-17.43%
Utilities <i>(gas, electric, propane, telephone)</i>	\$1,124,537	\$725,256	-35.51%
Facilities Department <i>(non-salary)</i>	\$1,424,900	\$1,282,500	-9.99%
High School Debt Service	\$612,700	\$469,050	-23.45%
Deficit Bond Payment	\$0	\$0	0.00%
SPED Assessment	\$10,000	\$16,000	60.00%
School Choice Assessment	\$425,000	\$430,000	1.18%
Charter School Assessment	\$350,000	\$360,000	2.86%
Reserve Fund (statutory)	\$0	\$0	0.00%
Salary Reserve (New to FY 10)	\$0	\$0	0.00%
Other System-Wide Operating Expenses	\$434,875	\$497,900	14.49%
Existing Site-Based and Department Funds	\$2,293,109	\$2,181,299	-4.88%
New Site-Based and Department Funds			
TOTAL	\$54,126,033	\$52,076,385	-3.79%

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Nashoba Regional High School

Grades 9-12



Dr. Parry Graham - Principal
Brian Cote - Assistant Principal
Steve Cullinane - Assistant Principal
Tania Rich - Athletic Director

Operating Budget

NRHS	FY 18 Voted Budget
Salaries	\$ 6,753,935
Operational Costs	\$ 390,554
Total	\$ 7,144,489

Student Population – 1,008

The 2016-17 school year has been a great one at Nashoba Regional High School, with students achieving academically, setting new records athletically, and serving both our school and larger communities. We began the year by welcoming 225 new freshmen -- the Nashoba Class of 2020 -- and the Spring sees us preparing to celebrate the graduation of our 245 Seniors. The school's MCAS scores in October confirmed what our parents and teachers already knew: that we have an incredibly talented and high-achieving group of students, with sizable increases in the number of students scoring "advanced" in Science (57% advanced, compared to 29% advanced across the state) and in Math (82% advanced, compared to 54% advanced across the state).

Our Fall Pep Rally and Lip Dub highlighted Nashoba's school spirit, and Nashoba's expanding Chieftain Press began broadcasting live sporting and extracurricular events. The Chieftain Press had plenty of athletic news to report as the girls varsity soccer team played for a state championship in the fall, and the boys varsity basketball team, for the first time in Nashoba history, played for a state championship in the winter. Nashoba's strong athletic program and personnel were celebrated when our very own Tania Rich, Nashoba's Athletic Director, was recognized as the Massachusetts Athletic Director of the Year.

Our fall play, *The Matchmaker*, and our spring musical, *Kiss Me Kate*, were big hits, at times playing to sold-out crowds. Our band and chorus programs continue to impress: our concert band, concert choir, and chamber choir competed at MICCA festivals, we sent band and chorus students to district and state competitions, and our pep band performed in the fall at Gillette Stadium during a U-Mass football game. Our woodworking class used a gift from the Class of 2015 to build a new pergola in our lower courtyard, and our DECA club sent almost 100 students to the state DECA competition in March. While our students were studying, competing, and performing, our teachers were busy as well: this year, during the high school's late starts, teachers planned new courses, shared effective teaching strategies, and worked on a variety of improvement topics. And, with the generous support of a \$10,000 donation from an anonymous local business, the high school was able to increase its efforts to address teen substance abuse through student and parent education, through improved safety measures, and through timely intervention.

Luther Burbank Middle School

Grades 6-8



Laura Friend - Principal

Operating Budget

Luther Burbank	FY 18 Voted Budget
Salaries	\$ 1,663,495
Operational Costs	\$ 68,438
Total	\$ 1,731,933

Student Population – 255

During 2016, Luther Burbank experienced school-wide growth and achievement across a variety of areas. Our MCAS performance reflected continued steady progress towards proficiency and improvement, our learning environment was improved by technology integration enhancements, students were recognized for academic, athletic, and leadership accomplishments, and enrichment opportunities were expanded.

Academically, our school continues to earn the *highest performing* designation reflected in the state's report card, scoring at the 89% percentile of like middle schools in the state. This reflects a 3% increase from 2015. In the past 6 years, our proficiency rates have grown in each assessed content area: math, English language arts, and science technology.

The 2016 academic year also brought significant technology enhancements to the Luther Burbank learning environment. Students benefited from the second year of the district's 8th grade Chromebook initiative. The 1:1 initiative has presented learning possibilities for our teachers and students that have never before been possible. And, consistent access to a mobile device has ensured that all students are provided opportunities to develop important 21st skills, including creation, collaboration, communication, and critical thinking. Digital learning has further been supported by the addition of a full time instructional technology specialist to our staff. This addition has enabled us to add a new technology class, Innovation Lab, for our 6th and 7th grade students, as well as add an integrated audio-visual club to our enrichment offerings.

Continuous learning is all-encompassing, involving more than academics. Our enrichment program continues to expand to offer a variety of opportunities for students to extend their interests both during the school day and after school. This year's activities have extended to include additional opportunities, such as a Green Team, to meet the diverse needs of students and even further strengthen our school.

Hale Middle School

Grades 6-8



Patrick Perkins – Interim Principal

Operating Budget

Hale Middle School	FY 18 Voted Budget
Salaries	\$ 1,791,397
Operational Costs	\$ 64,845
Total	\$ 1,856,242

Student Population - 284

Hale Middle School, home to 284 students, continues to be a great place to teach and learn. Teachers and staff are highly qualified and extremely dedicated professionals. Students at this school are enthusiastic learners and push themselves to reach their full academic potential. This statement is supported by the fact that for the fifth consecutive year, based on MCAS data, Hale Middle School has earned the highest accountability level a public school in Massachusetts may achieve.

Hale Middle School provides many opportunities for students to learn and grow beyond the traditional classroom setting. The interscholastic sports program at Hale is very strong with many students participating in the cross country, basketball, softball, baseball and track programs. It should be noted that last fall, our cross country team had an undefeated season and won a State Championship! There are many other opportunities for students to develop skills beyond our athletic program. Hale also has an award winning music program. In addition, there are many clubs such as; Model UN, Art, Newspaper, Robotics, Drama, Rock Climbing, Volleyball, and Student Council that are available to all students.

The staff at Hale Middle School is thankful for the continued support and encouragement received from a caring and involved community.

Florence Sawyer School

Grades Pre-K - 8



Joel Bates – Principal
Steven Grant – Assistant Principal
Kaitlyn Angulo – Assistant Principal

Operating Budget

Florence Sawyer	FY 18 Voted Budget
Salaries	\$ 4,487,307
Operational Costs	\$ 142,767
Total	\$ 4,630,074

Student Population – 780

The Florence Sawyer School has continued to rank among the top schools in the Commonwealth, designated by the *Highest Performing* level, scoring at the 88th percentile of similar schools in Massachusetts. Our most recent set of MCAS data for all grades and all tests generated a Performance and Progress Indicator (PPI) at or above the targets. Our Special Needs subgroup made significant gains over the past two years far exceeding the scores of their statewide subgroup peers. Student growth in Mathematics has risen 7% over the past two years. Student achievement in ELA has continued to be strong with 85% at the proficient and advanced levels.

The strength of our partnerships with our parent and community organizations including; our School Council, Parents' Advisory Council (PAC,) and Bolton Schools Donations Committee (BSDC) continue to support our core missions while providing extension, enrichment and resources beyond our expectations. Our partnership with Minuteman Regional High School resulted in a new Computer Design Lab with over 40K of computer equipment and 3D printers.

Our middle level athletic teams continue to prepare student athletes for elite level competition at Nashoba Regional and beyond. Our Cross Country team qualified to compete in the state meet with one of our runners finishing second overall. Our boys and girls basketball teams were a collective 27 - 3. Most importantly, our teams and coaches have been routinely praised for their sense of teamwork and fair play.

At FSS, we have continued to expand our offerings to challenge our students beyond the school day. This year, we started several new clubs generated by student interest. In addition to the comprehensive menu of existing clubs and activities, we saw an expansion of our award winning Robotics and Math Olympics clubs. One of our middle level Destination Imagination teams competed at the Global Finals in Tennessee. This year, we have added Coding Club, Remote Control Club, Stock Market Club, Technovations Club, and Books and Breakfast Book Club. Our Select Chorus has performed for the community on Veteran's Day and for the Providence Bruins.

Mary Rowlandson Elementary

Grades Pre-K - 5



Sean O'Shea – Principal
Scott Blanchard – Assistant Principal

Operating Budget

Mary Rowlandson	FY 18 Voted Budget
Salaries	\$ 2,783,957
Operational Costs	\$ 71,732
Total	\$ 2,855,689

Student Population – 497

With the continued success of the students at the Mary Rowlandson Elementary School, new families are moving to be a part of its strong community. Over the past three years 150 new students have moved to the Mary Rowlandson Elementary School. During that time, 70 students have moved out of the school. As students move in, class sizes are increasing but have been manageable during the previous year.

Students continued to demonstrate strong academic growth. Over the past seven years, student proficiency rates in English Language Arts have grown 10% and 15% in Mathematics. Teachers continued to benefit from in depth professional development in the areas of writing and mathematics. Consultants worked with the staff to provide support in learning how to use writing assessments to plan instruction. In mathematics, the District began utilizing a new math program that focuses on not only developing solid conceptual skills but enhancing critical thinking skills too.

Enrichment opportunities are an important part of educating the whole child. The school's band program continues to grow and demonstrate success. An after-school Jazz band was started and has grown to two sections. The fifth grade band has competed in the Great East Music Festival for the past three years. The band's performance was honored with a Gold Medal! Other enrichment opportunities continue such as BOKS, Build Our Kids Success. This before school program helps students activate their body and mind. Thirty students participate in this fun exercise program three times a year.

Parent involvement is a key to the success of the school. Parent involvement includes classroom support, chaperoning field trips and running enrichment activities. The Mary Rowlandson PTO continued to support and provides many wonderful opportunities for the students. Throughout the year, the PTO sponsors Cultural Enrichment programs that support the curriculum and exposes students to plays or musicals. Learning opportunities that extend beyond the classroom help make Mary Rowlandson Elementary School not only a place to learn academics but a place to learn about making friends and developing interest in real world activities. Activities like the Whalemobile, Birds of Prey and the annual Lip Sync show are a just a few of the educational and fun activities provided by the PTO and parent support.

Center School

Grades Pre-K – 5



Ross Mulkerin – Principal
Karen Cronin – Assistant Principal

Operating Budget

Center School	FY 18 Voted Budget
Salaries	\$3,495,438
Operational Costs	\$ 92,054
Total	\$3,587,492

Student Population – 607

During its fifth year in the new building, The Center School continues to evolve. This past year saw the adoption of new math and science programs with corresponding professional development. In the areas of Reading and Writing, we have strong teacher participation on the Elementary Literacy Leadership Committee that is creating a purposeful road map for literacy instruction within the district. Well established extra-curricular exercise programs, and newly developed science and coding programs have more and more participants at each offered session. The parent support for The Center School is second to none. We have a steady presence of parent volunteers in our hallways and classrooms. The Stow PTO is to thank for numerous curriculum themed presenters, the showcasing of student talents, and wonderful celebrations. We also have seen the power of our community through major support for community members in need through partnerships with Warm Hearts of Stow, Pennies for Patients, and Children's Hospital.

In January, Dr. Mitchell D. Chester, Commissioner of Elementary and Secondary Education, visited The Center School to recognize our achievement as a Commendation School for High Progress. The Commissioner noted that the school was 1 of 51 schools being recognized as a Commendation School. While The Center School is proud of its academic achievements, we take greater pride and honor in our understanding that our jobs as educators are never done. The course of consistent improvement and learning is the focus within our building and we strive to give each child our very best each day.

Direct Charge of Expenditure to Revolving and Grants

Location Code	Description of Account	Offset	Amount
01- Insurance	Heath Insurance- Active Employees	School Choice	\$ 500,000.00
02-District Wide Admin.	High School Track Debt	Athletic Revolving	\$ 125,000.00
03- Nursing	District Nurses	Enhanced Health Grant	\$ 58,000.00
04*- Facilities	Facilities Salaries	Custodial Revolving	\$ 23,177.00
04- Facilities	Heating Fuel	Custodial Revolving	\$ 110,000.00
04- Facilities	Electricity	Custodial Revolving	\$ 110,000.00
04- Facilities	Heating Fuel	Extended Day	\$ 32,140.00
04- Facilities	Electricity	Extended Day	\$ 32,140.00
04- Facilities	Scheduled Maintenance	HS Parking Fees	\$ 55,000.00
06- Teaching & Learning	Teaching & Learning Admin. Salaries	Title IIA	\$ 30,000.00
07- Special Education	Out of District Tuition	Circuit Breaker	\$ 822,648.00
07- Special Education	Sped Teaching Salaries	Community Partnership	\$ 30,900.00
07- Special Education	Sped Teaching Salaries	IDEA Grant (240)	\$ 100,000.00
07- Special Education	Sped Aides & Assistants	IDEA Grant (240)	\$ 510,000.00
07- Special Education	Sped Teaching Salaries	Inclusive PreSchool Grant	\$ 26,500.00
07- Special Education	Sped Teaching Salaries (Pre School Dir)	Kind. Revolving	\$ 23,420.00
07- Special Education	Sped Teaching Salaries	Pre School Revolving	\$ 257,307.00
07- Special Education	Sped Teaching Salaries (Pre School Dir)	Pre School Revolving	\$ 23,420.00
07- Special Education	Sped Aides & Assistants	Pre School Revolving	\$ 128,884.00
07- Special Education	Sped Aides & Assistants	Sped Early Childhood	\$ 17,000.00
07- Special Education	Sped Transportation	Tuition & Trans. Revolving	\$ 100,000.00
07- Special Education	Out of District Tuition	Tuition & Tans. Revolving	\$ 175,000.00
08- Technology	Technology- Contracted Services	Erate	\$ 78,960.00
08- Technology	Technology- Hardware	Erate	\$ 46,040.00
28- Luther Burbank	Luther Burbank - Teaching Salaries	Title I	\$ 85,633.00
28	Luther Burbank - Aides & Assistants	Title I	\$ 50,166.00
29- Center School	Center School General Ins. Supplies	Kind. Revolving	\$ 3,000.00
29	Center School - Aides & Assistants	Kind. Revolving	\$ 50,166.00
29	Center School- Teaching Salaries	Kind. Revolving	\$ 131,986.00
32- Mary Rowlandson	Rowlandson- General Ins. Supplies	Kind. Revolving	\$ 3,000.00
32	Rowlandson- Teaching Salaries	Kind. Revolving	\$ 129,445.00
32	Rowlandson - Aides & Assistants	Kind. Revolving	\$ 50,166.00
32	Rowlandson- Teaching Salaries	Title I	\$ 85,933.00
33- Sawyer School	Sawyer Teaching Salaries	Kind Revolving	\$ 123,788.00
33	Sawyer - Aides & Assistants	Kind Revolving	\$ 47,727.00
33	Sawyer- General Ins. Supplies	Kind. Revolving	\$ 3,000.00
40*- Athletics	Athletics Admin Assistant	Athletic Revolving	\$ 18,855.00
		Total	\$ 4,198,401.00
* Include in Salary Composite and funded by a Revolving Fund			

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

STAFF CHANGES

New Staff Requests				
<i>District Summary</i>				
Special Education				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Add 2 SPED Teachers	2.0	\$102,700		\$102,700
Add School Adjustment Counselor	0.8	\$41,080		\$41,080
Reduce 2 Paraprofessionals (If above requests added)	-2.0	-\$75,421		-\$75,421
Athletics				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Athletic Dept Administrative Assistant (Athletics Revolving offsets this salary of \$18,855.20)	0.5	\$0		\$0
Nashoba Regional High School				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Guidance Counselor	1.00	\$53,918		\$53,918
Center				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Administrative Assistant	0.5	\$18,855		\$18,855
Hale				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Health Teacher (increase from .75 to 1.0)	0.25	\$12,838		\$12,838
Music Teacher (increase from .925 to 1.0)	0.075	\$3,851		\$3,851
Art Teacher (increase from .9 to 1.0)	0.10	\$5,135		\$5,135
Rowlandson				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Interventionist (Increase from .6 to 1.0)	0.4	\$20,540		\$20,540
Sawyer/Emerson				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Reduce 1.0 Teacher	-1.0	-\$86,933		-\$86,933
District Total				
Position Requested	FTE Requested	Salary Requested	FTE Voted	Salary Voted
Total	2.63	\$96,562	0	\$96,562

FY18 Staffing changes are minimal. A Special Education Program has been added for the purpose of potentially reducing the number of Out of District Placements. All increases are critical programmatic, enrollment, and work load related.

INSURANCE AND BENEFITS

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Insurance and Benefits			
MA Early Retirement Incentive	\$0	\$0	\$0
Unemployment Insurance	\$50,000	\$70,000	\$20,000
Worcester County Retirement	\$768,904	\$896,139	\$127,235
Workers Compensation Insurance	\$240,000	\$270,000	\$30,000
Medicare	\$465,000	\$480,000	\$15,000
Life Insurance	\$18,000	\$18,000	\$0
Property/Casualty/Auto Insurance	\$105,000	\$135,000	\$30,000
Health Insurance - Active Employees	\$5,050,000	\$5,896,000	\$846,000
Health Insurance - Retirees	\$725,000	\$725,000	\$0
Dental Insurance - Active Employees	\$210,000	\$226,800	\$16,800
Dental Insurance - Retirees	\$120,000	\$129,600	\$9,600
Short-Term Disability Insurance	\$0	\$0	\$0
Subtotal:	\$7,751,904	\$8,846,539	\$1,094,635

FY18 insurance and benefit costs have risen primarily due to increases in health & dental Insurance premiums. Premiums are estimated at the time of the budget process. New rates for FY18 are expected in late spring. The increase in the Worcester County Retirement assessment is due to the realization of Unit C (non-teaching) staff that was under reported in 2015. The impact of the additional staff added to the retirement fund has been corrected as of the FY18 assessment. Property/Casualty/Auto Insurance rates will increase due to a new valuation of buildings. All other increases are based on anticipated costs for FY18.

SYSTEM WIDE OPERATING COSTS

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
System Wide			
Superintendent Salary	\$346,153	\$190,000	(\$156,153)
Other Administration and Clerical Support	\$505,190	\$510,509	\$5,319
Treasurer's Bond	\$375	\$400	\$25
Contracted Services	\$77,000	\$80,000	\$3,000
OPEB	\$0	\$50,000	\$50,000
Legal Services	\$50,000	\$50,000	\$0
Transportation - Regular Day	\$1,750,000	\$1,893,500	\$143,500
Photocopier Expenses	\$120,000	\$130,000	\$10,000
Transportation - Late Bus	\$18,500	\$20,000	\$1,500
Transportation - McKinney Vento (Moved from SPED)	\$0	\$40,000	\$40,000
Postage and Printing Expenses	\$45,000	\$30,000	(\$15,000)
General Office Supplies and Equipment	\$13,500	\$17,000	\$3,500
School Committee Membership/Dues	\$12,000	\$15,000	\$3,000
Central Office Other Expenses/Membership	\$7,500	\$10,000	\$2,500
System-Wide Professional Development	\$35,000	\$40,000	\$5,000
NRHS Building Project Debt Service	\$429,000	\$413,350	(\$15,650)
SPED Assessment	\$10,000	\$16,000	\$6,000
School Choice Tuition-Out Assessment	\$425,000	\$430,000	\$5,000
Charter Schools Tuition Assessment	\$350,000	\$360,000	\$10,000
High School Track and Field Debt Service	\$183,700	\$55,700	(\$128,000)
Tuition Reimbursement - Unit A	\$57,000	\$57,000	\$0
Tuition Reimbursement - Unit C	\$7,500	\$7,500	\$0
In State Travel - District Wide	\$10,000	\$11,000	\$1,000
Subtotal:	\$4,452,418	\$4,426,959	(\$25,459)

FY18 System Wide Operating Costs indicate a reduction of overall costs. Staffing changes significantly impacted the change. Transportation costs are projected to increase due to the fact that the current contract is set to expire on 6/30/17. New for FY18 is \$50,000 for OPEB (Other Post-Employment Benefits) and McKinney Vento Transportation. (See glossary of terms for further information).

TRANSPORTATION

Regular/Late Bus

Regular & Late Transportation	FY 18 Voted Budget
Regular Transportation Operational Costs	\$1,893,500
Late Bus Operational Costs	\$20,000
Total Regular Transportation Operational Costs	\$1,913,500

FY18 costs increased due to the expiration of the current contract on 6/30/17. The costs are estimated based on the experience state wide for increases.

Special Education

Special Education Transportation	FY 18 Voted Budget
SPED Transportation Operational Costs	\$695,500

FY18 costs are based on needs and an estimated increase in cost for services. 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 18 Voted Budget
MV Transportation Operational Costs	\$40,000

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.



SUBSTITUTES

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Substitute Teachers			
Substitute Teachers - Regular	\$180,000	\$215,000	\$35,000
Substitute Teachers - Long Term	\$145,000	\$225,000	\$80,000
Subtotal:	\$325,000	\$440,000	\$115,000

FY18 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 18 Voted Budget
SPED Assessment	16,000
School Choice Tuition Out Assessment	\$430,000
Charter School Tuition Assessment	\$360,000

State Assessments are costs in the budget the State of Massachusetts sets based on a rate per pupil 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.

DEBT

Debt	FY 18 Voted Budget
NRHS Building Project Debt Service	\$430,000
HS Track and Field Debt Service	\$55,700

FY18 Debt Service is for the Nashoba Regional High School and the Nashoba Regional High School Turf field.



HEALTH SERVICES

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Health			
District Nurses Salaries	\$719,753	\$650,455	(\$69,298)
Substitute Nurses Salary	\$6,000	\$6,000	\$0
Contracted Services	\$5,100	\$6,160	\$1,060
Nursing Supplies & Equipment	\$8,000	\$7,700	(\$300)
Nursing Professional Development	\$1,350	\$1,350	\$0
NRHS EMT Program	\$12,800	\$12,800	\$0
Subtotal:	\$753,003	\$684,465	(\$68,538)

NRSD Health Services has had a productive 2016-2017 school year. As of April 1st, school health offices have managed 12,600 student visits, and our nurses have administered 10,500 medications and treatments, performed 7,000 health screenings and recorded nearly 17,000 communications with parents and school staff. We have analyzed the results of the 2016 Youth Risk Behavior Survey and have created a plan to address areas of concern. We have implemented new social-emotional learning and human growth and development curricula.

Our district School Health Advisory Council has examined and developed plans to address student mental health issues including stress and anxiety, and is planning a community Wellness Expo that will be showcased in May. The NRSD Emergency Response Task Force has analyzed building safety and security, and reviewed and updated the district's Crisis Plan manual. We hosted school and community showings of the documentary *Screenagers*, a performance by The Improbable Players theater troupe, and will bring a presentation of the movie *If Only* to Nashoba in May. Our district instructors have trained more than 100 school staff in CPR and AED use for adults, children and infants.

We appreciate the ongoing support of our health and wellness services.

FACILITIES

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Facilities			
Facilities Department Salaries	\$248,110	\$201,873	(\$46,237)
Custodial Salaries	\$1,203,615	\$1,339,686	\$136,071
Custodial Overtime Expenses	\$23,000	\$40,000	\$17,000
Temporary Help (new acct)	\$30,000	\$20,000	(\$10,000)
Snow Removal	\$76,000	\$83,000	\$7,000
Rubbish Removal/Septic	\$63,000	\$68,000	\$5,000
Vehicle Expenses	\$59,000	\$35,000	(\$24,000)
Telephone Repair and Maintenance	\$0	\$0	\$0
Grounds Maintenance	\$0	\$0	\$0
General Repairs	\$199,000	\$182,000	(\$17,000)
HVAC/Plumbing Contracted Services	\$0	\$0	\$0
Custodial Supplies	\$156,500	\$145,500	(\$11,000)
Grounds Supplies	\$86,000	\$93,500	\$7,500
Building Supplies	\$130,000	\$125,000	(\$5,000)
Uniform Allowance	\$8,400	\$9,500	\$1,100
Heating Fuel	\$374,354	\$232,214	(\$142,141)
Electricity	\$682,183	\$420,043	(\$262,141)
Propane Gas	\$8,000	\$8,000	\$0
Scheduled Maintenance Projects (renamed)	\$394,300	\$222,000	(\$172,300)
Inspections and DEP Compliance	\$252,700	\$273,000	\$20,300
Building Security Systems (New account FY18)	\$0	\$46,000	\$46,000
Subtotal:	\$3,994,162	\$3,544,315	(\$495,847)

The Nashoba Facilities and Grounds work hard to maintain clean and safe environments for all the students and staff.

This year we were proud to have completed many projects across the district including painting, grounds and field upgrades, and reconfiguration of the Pre-School classrooms and Extended Day Program at the Emerson Building. Compliance inspections are up to date and scheduled for routine review. The recent implementation of a maintenance request program is successful and continues to identify needs across the district. We are continuing to evaluate all buildings and create an accurate assessment of what is essential for the future.

An important component of the past year, was the appreciation and respect for our relationship with the member town DPW's. We look forward to continued success collaboratively supporting the community.

CUSTODIAL/BUILDING REVOLVING FUND

EXPENDITURE		
Custodial/Building Revolving - Salaries		FY 18 Voted
250.4110.30.31.02		\$165,317
Budget Item		FY 18 Voted
Administrative Assistant Salary .5		\$23,177
Utilities		\$142,140
REVENUE		
Custodial/Building Revolving - Revenues		FY 18 Voted
20.4650.80.31.02		\$50,000
Budget Item		FY 18 Voted
Building/Field Rental Revenues		\$50,000



TEACHING & LEARNING

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Teaching and Learning			
Teaching & Learning Administration	\$319,963	\$246,138	(\$73,825)
District Mentor Program	\$40,000	\$40,000	\$0
Teaching & Learning Teacher Salaries	\$165,246	\$228,821	\$63,575
Teaching & Learning Tutors and Assistants	\$50,166	\$16,722	(\$33,444)
Curriculum Development	\$30,750	\$49,500	\$18,750
District Textbook Adoption	\$90,400	\$121,000	\$30,600
Curriculum Membership and Dues	\$2,500	\$2,500	\$0
Professional Development - District Wide	\$55,000	\$86,500	\$31,500
Subtotal:	\$754,025	\$791,181	\$37,156

Each year Nashoba implements professional development opportunities that occur on regularly scheduled days as well as after-school workshops and summer academies. We include in-house and outside experts when planning experiences that support our educators to further their skills and knowledge. Nashoba educators take advantage of these learning opportunities to support researched-based, instructional practices in content areas as well as broader educational topics such as brain-based teaching, social/emotional, assessment and the effective uses of technology in the classroom. This year's feedback surveys indicate a very high level of satisfaction among teachers and instructional assistants.

Over the last few years, there has been a focus on designing standards-based curriculum using the Understanding by Design framework. This important work continues as we align student expectations both vertically and horizontally across the district to form a fully articulated curriculum map.

The state rolled out the 2016 Massachusetts Science and Technology / Engineering Curriculum Framework and K-12 teachers had an opportunity to look at the new standards and determine where they fit in the science curriculum. Additional work on aligning curriculum will continue next year.

In the 2016-2017 school year, elementary teachers spent their professional development days unpacking the new enVisions 2.0 math curriculum to align to the state frameworks. This was accomplished with the support of several outside experts.

Representatives from all three elementary schools met to design and implement a District-wide literacy plan for the coming school year. Early in the fall, K-5 teachers will be trained in using a new reading assessment to help assess students and plan meaningful instruction. The focus for professional development this coming year will be on creating a reading and writing workshop model. This is the first of a five-year literacy plan.

SPECIAL EDUCATION

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Special Education			
SPED Administration	\$630,589	\$650,402	\$19,813
SPED Teacher Salaries - District Wide	\$4,748,323	\$4,503,895	(\$244,428)
SPED Clerical Salaries	\$108,193	\$107,188	(\$1,005)
SPED Summer Salaries	\$90,000	\$90,000	\$0
SPED Assistants/Tutors:	\$2,191,516	\$1,510,417	(\$681,099)
SPED Legal Expenses	\$35,000	\$35,000	\$0
SPED Transportation	\$842,281	\$695,500	(\$146,781)
Home/Hospital Tutoring:	\$10,000	\$10,000	\$0
Contracted Services-Therapies/Evaluations	\$50,000	\$50,000	\$0
Out of District Tuition	\$2,495,445	\$1,751,435	(\$744,010)
Contracted Services - Other/Medicare Billing	\$20,878	\$19,042	(\$1,836)
Supplies and Equipment	\$40,800	\$40,800	\$0
Professional Development	\$5,880	\$6,000	\$120
Subtotal:	\$11,268,905	\$9,469,679	(\$1,799,226)

This year the special education department has been extremely busy. We are constantly looking to provide our faculty with meaningful professional development, further enhance our special education programs, and improve our communication with families all with the intent to maximize student-learning experience. As a result, we created goals at the elementary, middle and high school levels to accomplish.

The first goal was to realign our service delivery grids at the elementary level. Writing goals for each content area that we are focused upon and then aligning the service delivery provides clarity to families about the services we are providing during the school cycle. Secondly, we have a middle school initiative that promotes co-teaching mathematics at the middle school level. We have examined the data and recognized that having general and special educators work together benefits students understanding of mathematical concepts and bridges educational gaps that may exist. Lastly, at the high school level, we are redesigning the Transitions Program which services students from 18-22 with moderate to severe special needs.

We have generated a new vision for this program and hope to present our new design to faculty, administrators and parents prior to the end of the school year. It has been a very busy and productive year!



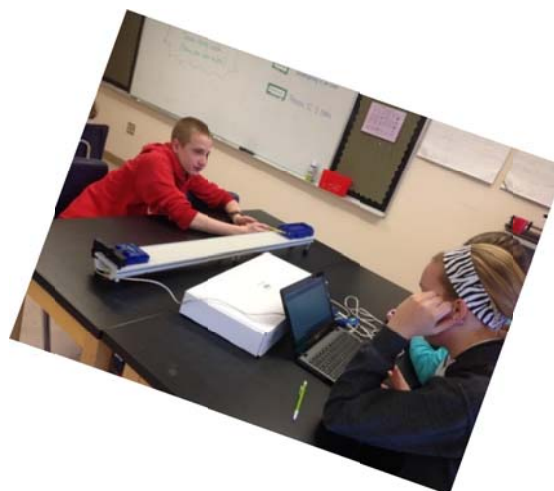
TECHNOLOGY

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Technology			
Technology Department Salaries	\$451,369	\$451,369	\$0
Professional Salaries	\$0	\$0	\$0
Technology Tutors	\$0	\$0	\$0
Contracted Services	\$286,690	\$204,535	(\$82,155)
Computer Supplies	\$32,852	\$32,789	(\$63)
Administrative Technology	\$0	\$0	\$0
Professional Development	\$6,000	\$4,000	(\$2,000)
Computer Hardware	\$300,000	\$404,140	\$104,140
Computer Software/Site Licensing:	\$231,380	\$261,445	\$30,065
Telephone	\$60,000	\$65,000	\$5,000
Professional Development-District Wide	\$0	\$0	\$0
Subtotal:	\$1,368,291	\$1,423,278	\$54,987

A major part of Nashoba's professional productivity, classroom instruction, communication, and infrastructure is supported by a wide range of technology programs, devices, and supporting systems. Both Internet and internal connections must be robust and constantly maintained or improved in order for our staff and students to be successful in their everyday routines.

Continuing next year is the 1:1 Chromebook initiative for grade 8 students. In the Fall of 2017, Nashoba will have a mobile device 1:1 program in grades 8, 9 and 10. This past year the Dept. of Education requires all grade 4 and 8 students to take MCAS 2.0 online and next year the requirement will increase to grades 4, 5, 7 and 8. In order to support these increasing demands in FY18, Nashoba's bandwidth will be increased and the wireless infrastructure will be updated in select areas of all buildings.

Additionally, it is important that computing devices for all end users are replaced with cycles that ensure maximum efficiency and that are fiscally sustainable.



ATHLETICS

Account Name	FY17 Voted	FY18 Voted	Dollar Change (FY 17 to FY 18)
Athletics			
Athletic Director Salary	\$96,930	\$96,930	\$0
Athletic Trainer Salary	\$48,223	\$48,223	\$0
Coaches Salaries, HS	\$281,380	\$289,505	\$8,126
Coaches Salaries, Middle School	\$51,903	\$52,902	\$999
Game Officials	\$71,430	\$7,000	(\$64,430)
Game Staff	\$12,100	\$12,900	\$800
Intramural Athletics, HS	\$5,767	\$5,850	\$83
Police Details	\$5,300	\$900	(\$4,400)
Ice Time-Hockey	\$26,920	\$11,740	(\$15,180)
Equipment Reconditioning	\$15,100	\$14,100	(\$1,000)
Athletic Transportation	\$114,500	\$1,300	(\$113,200)
Athletic Supplies	\$70,900	\$63,950	(\$6,950)
Athletic Other Expenses	\$20,500	\$21,200	\$700
Intramural Athletics, Burbank	\$5,767	\$5,850	\$83
Intramural Athletics, Hale	\$5,767	\$5,850	\$83
Intramural Athletics, Sawyer	\$5,767	\$5,850	\$83
Subtotal:	\$838,253	\$644,050	(\$194,203)

Nashoba's sports teams saw another historic year! Participation increased with over 500 student-athletes participating across fifty total teams. Some highlights include our hockey team winning a back-to-back Division 3A Sectional Championship and State Championship! The boys' basketball won the large-school Clark Tournament championship for the first time in thirty-five years! The success continued into the spring as the girls' tennis team was the Division 1 Central Mass Champions and MIAA State Finalists. The fall of 2016 was another successful season for the Chieftains. The field hockey team and football team were both district finalists. The fall season was highlighted by the girls' soccer team's league championship, Central Mass District championship, and a trip to the Division 1 State Finals!

Overall, Nashoba's sports teams had a great year! Eighty percent of our varsity teams qualified for post-season playoffs, won nine league titles, four sportsmanship awards, three district championships, three district finalists, three state finalists, and one state championship. We have maintained a competitive athletic program and school spirit is at an all-time high.



2017 Division 2 – State Sectional Champions

ATHLETICS REVOLVING EXPENSES

EXPENDITURES		
Athletic Revolving - Expenses		FY 18 Voted
250.3510.60.12.22		\$207,077
Budget Item		FY 18 Voted
Fall Season Officials		\$20,354
Winter Season Officials		\$22,368
Track Debt Offset		\$125,000
Administrative Assistant .5		\$18,855
Athletic Trainer Cart		\$6,000
HS Football Police Details		\$4,500
Indoor Batting Cage		\$10,000
HS Athletic User Fee - Expenses		FY 18 Voted
275.3510.60.13.22		\$137,270
Budget Item		FY 18 Voted
Fall Sports Transportation		\$29,300
Winter Sports Transportation		\$45,700
Spring Sports		\$27,000
Practice Ice - Varsity		\$11,430
Practice Ice - JV		\$5,100
Spring Officials		\$18,740
Hale Athletic User Fees - Expenses		FY 18 Voted
275.3510.60.14.31		\$9,000
Budget Item		FY 18 Voted
Fall Sports Equipment		\$1,000
Winter Sports Equipment		\$1,000
Spring Sports Equipment		\$1,000
Game Officials		\$2,200
Transportation		\$3,400
MS Reconditioning		\$400
Luther Burbank User Fees - Expenses		FY 18 Voted
275.3510.60.15.28		\$9,300
Budget Item		FY 18 Voted
Fall Sports Equipment		\$1,000
Winter Sports Equipment		\$1,000
Spring Sports Equipment		\$1,000
Game Officials		\$2,400
Transportation		\$3,500
MS Reconditioning		\$400
Sawyer User Fees - Expenses		FY 18 Voted
275.3510.60.16.33		\$9,500
Budget Item		FY 18 Voted
Fall Sports Equipment		\$1,000
Winter Sports Equipment		\$1,000
Spring Sports Equipment		\$1,000
Game Officials		\$2,400
Transportation		\$3,700
MS Reconditioning		\$400
Total Athletics Expenses		\$372,147

ATHLETICS REVOLVING REVENUES

REVENUES		
Sawyer User Fees - Revenues	FY 18 Voted	Description
275.4450.80.16.33	\$9,500	
Budget Item	FY 18 Voted	
User Fees Received	\$9,500	
Athletic Revolving - Revenue	FY 18 Voted	Description
275.4450.80.12.22	\$50,000	
Budget Item	FY 18 Voted	
Gate Receipts from Athletic Events	\$50,000	
HS Athletic User Fee - Revenues	FY 18 Voted	Description
275.4450.80.13.22	\$140,000	
Budget Item	FY 18 Voted	
User Fees Received	\$140,000	
Hale Athletic User Fees - Revenues	FY 18 Voted	Description
275.4450.80.14.31	\$8,500	
Budget Item	FY 18 Voted	
User Fees Received	\$8,500	
Luther Burbank User Fees - Revenues	FY 18 Voted	Description
275.4450.80.15.28	\$6,300	
Budget Item	FY 18 Voted	
User Fees Received	\$6,300	
Total Athletics Revenues	\$214,300	



Congrats to our hard working, talented, and supportive
Massachusetts Athletic Director of the year, Tania Rich! [#waytogo](#) [@ClintonItem](#)

PROGRAM SPECIFIC REVOLVING FUNDS

Extended Day Expenditures

EXPENDITURE			
Salaries		FY 18 Voted	Description
250.2300.30.33.02		\$479,936	
Budget Item		FY 18 Voted	
Salaries		\$479,936	
Contract Services		FY 18 Voted	Description
250.2300.40.33.02		\$63,000	
Budget Item		FY 18 Voted	
Contract Services		\$63,000	The outsourced programs continue to provide expertise and skills to our students that they would otherwise have to seek outside of the school. The Music Program is a huge success and continues to grow. Next year we plan to expand the Music Program to include Bolton and Lancaster. Additionally, the outsourced programs continue to expand to include Non-Extended Learning Program students.
Enrichment Expense		FY 18 Voted	Description
250.2301.60.33.02		\$6,000	
Budget Item		FY 18 Voted	
Enrichment		\$6,000	Enrichment opportunities provide students with culturally rich presentations, science, literacy, social and emotional, arts, and physical experiences that enrich their time in the Extended Learning Program.
Professional Development		FY 18 Voted	Description
250.2350.60.33.02		\$2,500	
Budget Item		FY 18 Voted	
Professional Development		\$2,500	Professional Development is necessary to align and support the Extended Learning Program staff with the school's vision and mission.
District Benefit & Facilities Costs		FY 18 Voted	Description
		\$64,240	
Budget Item		FY 18 Voted	
Benefits & Facilities Costs		\$64,240	
Supplies		FY 18 Voted	Description
250.2350.50.02		\$32,000	
Budget Item		FY 18 Voted	
Supplies		\$32,000	Supplies for three locations include toys, games, furniture, technology, arts, crafts, health supplies, outdoor supplies, office materials, staff radios and batteries, and any other supplies that are used to benefit the over 330 children that participate in the program.

Extended Day Revenues

REVENUE			
Extended Day Tuition Revenues	FY 18 Requested	FY 18 Voted	Description
250.4650.80.33.02	\$590,000	\$590,000	
Budget Item	FY18 Requested	FY 18 Voted	
	\$590,000	\$590,000	
Extended Day Enrichment Revenue	FY 18 Requested	FY 18 Voted	Description
250.4651.80.33.02	\$55,000	\$55,000	
Budget Item	FY18 Requested	FY 18 Voted	
Enrichment Revenue	\$55,000	\$55,000	
Enrichment Acadmies Revenue	FY 18 Requested	FY 18 Voted	Description
	\$10,000	\$10,000	
Budget Item	FY18 Requested	FY 18 Voted	
Enrichment Academies (February and April)	\$10,000	\$10,000	This figure is based on 60 participants per academy with six stipend instructors at \$1,300 and two special education one on one assistants at \$700.00 each, plus supply/material costs.

The Extended Learning Program has been transformed into an oasis of extended learning opportunities that allow our students to grow socially, emotionally, academically, artistically and physically. We are proud of the amazing program that staff has helped develop and nurture. We are also grateful for the dedication and commitment my team has to our students, parents and community.

The hours between 3:00pm - 6:00pm are critical; it is time that can turn a not so great day into an amazing evening. The staff takes this challenge very seriously and we thank them for their tireless efforts to make this time enriching and memorable.

For more information on our Extended Day and Enrichment programs visit us at http://www.nrsd.net/families/extended_learning_program



Mother Goose Visit



Chess Wizards

Food Services

EXPENDITURE

School Lunch Staff		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.30.30.02		\$451,729	\$463,484	\$463,484	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
School Lunch Coordinator		\$73,716	\$75,000	\$75,000	
School Lunch Clerical		\$19,000	\$19,000	\$19,000	
Cafeteria Staff		\$349,013	\$359,484	\$359,484	
Substitutes		\$10,000	\$10,000	\$10,000	

Contracted Services		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.40.30.02		\$28,000	\$28,000	\$28,000	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
Contracted Services		\$28,000	\$28,000	\$28,000	

Provisions		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.50.30.02		\$360,000	\$370,000	\$370,000	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
Provisions		\$360,000	\$370,000	\$370,000	

Supplies		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.51.30.02		\$28,000	\$30,000	\$30,000	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
Supplies		\$28,000	\$30,000	\$30,000	

Clothing Allowance		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.52.30.02		\$10,500	\$7,500	\$7,500	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
Clothing Allowance		\$10,500	\$7,500	\$7,500	

Equipment	FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.60.30.02	\$35,000	\$35,000	\$35,000	
Budget Item	FY17 Voted	FY18 Requested	FY 18 Voted	
Equipment Parts	\$35,000	\$35,000	\$35,000	

Dues & Milage Reimbursment		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.62.30.02		\$0	\$1,400	\$1,400	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
NEW		\$0	\$1,400	\$1,400	

Meal Tax		FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
500.3400.61.30.02		\$1,100	\$1,100	\$1,100	
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted	
Meal Tax		\$1,100	\$1,100	\$1,100	

Food Services (continued)

REVENUE				
State Reimbursement		FY 17 Voted	FY 18 Requested	FY 18 Voted
500.4450.80.30.02		\$165,000	\$162,000	\$162,000
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted
Reimbursement		\$165,000	\$162,000	\$162,000
Meal Receipts		FY 17 Voted	FY 18 Requested	FY 18 Voted
500.4451.80.30.02		\$717,208	\$781,549	\$781,549
Budget Item		FY17 Voted	FY18 Requested	FY 18 Voted
Sales		\$717,208	\$781,549	\$781,549

The Nashoba Regional School District's Department of Food Services takes a progressive stance in the school food service industry. The nutrition team introduced Mosaic, a cloud based, point of sale and on-line payment program in January of 2017. The program allows the district to stream line reporting with real time data as well as add funds immediately to student's accounts with different payment options. Mosaic sends reminders to insure prompt payment and does not take space on the district servers. Eventually this program will allow us to run nutrient analysis on all of our school meal recipes and share them with our families.

We are continuously looking for ways to meet the needs of our students, faculty, and staff. We do this with the guidance of the food service management and kitchen teams, along with meetings with student and parent groups. We are committed to continuing these collaborations to better serve our families.

For more information on our Food Services and Nutrition offerings visit us at
http://www.nrsd.net/district/nutrition_services



Tom Houle, Food Services Director with local Girl Scout Troop

Full Day Kindergarten

EXPENDITURE

Kindergarten Teachers - Salaries (50%)	FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
250.2305.10.39.33	\$401,019	\$408,639	\$408,639	
Budget Item	FY17 Voted	FY18 Requested	FY 18 Voted	
MRE Teacher Salaries (3.0)	\$126,116	\$129,445	\$129,445	
Center Teacher Salaries (3.0)	\$130,513	\$131,986	\$131,986	
FSS Teacher Salaries (3.0)	\$120,971	\$123,788	\$123,788	
Early Childhood Coordinator	\$23,420	\$23,420	\$23,420	

Kindergarten Aides - Salaries (50%) & Other	FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
250.2305.10.39.33	\$147,164	\$157,059	\$157,059	
Budget Item	FY17 Voted	FY18 Requested	FY 18 Voted	
MRE Aide Salaries (3.0)	\$50,166	\$50,166	\$50,166	
Center Aide Salaries (3.0)	\$50,166	\$50,166	\$50,166	
FSS Aide Salaries (3.0)	\$46,832	\$47,727	\$47,727	
Supplies	\$0	\$9,000	\$9,000	The balance is now offsetting Supplies at 3 schools \$3k

REVENUE

Full Day Kindergarten - Revenue	FY 17 Voted	FY 18 Requested	FY 18 Voted	Description
250.4650.80.39.33	\$450,000	\$450,000	\$450,000	
Budget Item	FY17 Voted	FY18 Requested	FY 18 Voted	
Full Day Kindergarten Tuition Revenues	\$450,000	\$450,000	\$450,000	

In FY 18 Nashoba Kindergarten classrooms continued with the blended model of all full day classes with the option of attending ½ day. The important variable remains the quality of the experiences the children have had in their first year of school. Teachers provided classroom lessons and activities based on the Massachusetts Curriculum Standards for Kindergarten. This included incorporating the newly approved *Social and Emotional Learning*, and *Approaches to Play and Learning for Kindergarten*.

The teachers have worked hard to meet standards and incorporate new curriculum, while continuing to meet the strict high quality criteria of the National Association for the Education of Young Children (NAEYC). In keeping with NAEYC expectations, our philosophy of education recognizes that working with young children requires an approach unique to their age. This has ensured developmentally appropriate practices, recognizing the importance of social and emotional development in the early years and the progression of academic skills, as students are ready.

For more information on our Kindergarten programs visit us at
http://www.nrsd.net/district/early_childhood_education/kindergarten/



Preschool Program

Nashoba Preschool Program			
REVENUE AND EXPENDITURE			
EXPENDITURE			
Preschool - Salaries (50%) & Other	FY 18 Requested	FY 18 Voted	Description
250.2305.10.44.09	\$509,611	\$509,611	
Budget Item	FY18 Requested	FY 18 Voted	
MRE Teacher Salaries (2.0)	\$83,994	\$83,994	
Center Teacher Salaries (1.5)	\$53,644	\$53,644	
FSS Teacher Salaries (3.0)	\$119,669	\$119,669	
Early Childhood Coordinator	\$23,420	\$23,420	
MRE Assistants Salaries (3.0)	\$50,166	\$50,166	
Center Assistants Salaries (2.0)	\$28,552	\$28,552	
FSS Assistants Salaries (2.5)	\$50,166	\$50,166	
Facilities & Benefit Costs	\$100,000	\$100,000	
REVENUE			
Preschool - Revenues	FY 18 Requested	FY 18 Voted	Description
250.4450.80.44.09	\$400,000	\$400,000	
Budget Item	FY18 Requested	FY 18 Voted	
Preschool Tuition Revenues	\$400,000	\$400,000	

The Nashoba Regional School District Integrated Preschools provide an integrated environment for 3 and 4 year old children. The variety of sessions has served to support the development of all young children in the district, before entering kindergarten.

All Nashoba Integrated Preschool Classrooms are accredited by the National Association for the Education of Young Children (NAEYC) and teachers have worked hard to continue to meet the strict high quality criteria. In keeping with NAEYC expectations teachers provide developmentally appropriate practices, recognizing the importance of social and emotional development in the early years and the progression of academic skills, as children are ready. The preschool environment is structured to encourage children to learn through play, hands-on-experiences, exploration and discovery.

Our preschool teachers meet the *Early Childhood Program Standards for Three and Four Year Old and Guidelines for Preschool Learning Experiences*, as well as the *Standards for Preschool and Kindergarten Social and Emotional Learning and Approaches to Play and Learning* established by the Massachusetts Department of Education. This year they have successfully focused on implementing these standards through the use of Positive Behavior Strategies. We continue to be impressed by the development of our youngest students as their skills grow throughout the year.

For more information on our Preschool programs visit us at
http://www.nrsd.net/district/early_childhood_education/integrated_pre_school



Non-SPED Grants

Title I (Federal)

EXPENDITURE	
Title I Salaries	FY 18 Voted
	\$221,732
Budget Item	FY 18 Voted
Instructional Staff (2.0)	\$171,566
Support Staff (1.5)	\$50,166
REVENUE	
Title I Grant Revenue	FY 18 Voted
	\$221,732
Budget Item	FY 18 Voted
Revenues	\$221,732

Title IIA (Federal)

EXPENDITURE	
Title IIA Salaries	FY 18 Voted
	\$30,000
Budget Item	FY 18 Voted
Expenses	\$30,000
REVENUE	
Title IIA Revenue	FY 18 Voted
	\$30,000
Budget Item	FY 18 Voted
Revenues	\$30,000

Enhanced School Health Grant (State)

EXPENDITURE	
Enhanced School Health Grant - Salaries	FY 18 Voted
	\$58,000
Budget Item	FY 18 Voted
Expenses	\$58,000
REVENUE	
Enhanced School Health Grant - Revenues	FY 18 Voted
	\$58,000
Budget Item	FY 18 Voted
Revenues	\$58,000

Community Partnership Grant (State)

EXPENDITURE

CFCE Grant Salaries	FY 18 Voted
	\$30,900
Budget Item	FY 18 Voted
Early Childhood Coordinator Salary Offset	\$30,900

REVENUE

CFCE Grant Revenues	FY 18 Voted
	\$30,900
Budget Item	FY 18 Voted
Revenues	\$30,900

Inclusive Preschool Grant (State)

EXPENDITURE

Inclusive Preschool Grant Salaries	FY 18 Voted
	\$26,500
Budget Item	FY 18 Voted
Early Childhood Coordinator Salary Offset	\$26,500

REVENUE

Inclusive Preschool Grant Revenue	FY 18 Voted
	\$26,500
Budget Item	FY 18 Voted
Revenues	\$26,500

SPED GRANTS

SPED IDEA-240 Grant (Federal)

EXPENDITURE	
SPED IDEA-240 Grant	FY 18 Voted
100.2330.30.09.07	\$510,000
Budget Item	FY 18 Voted
SPED Assistant Salary	\$510,000

EXPENDITURE	
SPED IDEA-240 Grant	FY 18 Voted
100.2310.10.09.07	\$100,000
Budget Item	FY 18 Voted
SPED Teachers Salaries	\$100,000

REVENUE	
SPED IDEA-240 Grant Revenues	FY 18 Voted
200.2400.18.80.02	\$610,000
Budget Item	FY 18 Voted
Revenues	\$610,000

SPED Early Childhood Grant (Federal)

EXPENDITURE	
SPED Early Childhood Grant Salaries	FY 18 Voted
	\$17,000
Budget Item	FY 18 Voted
Preschool Assistant Salary (0.5)	\$17,000

REVENUE	
SPED Early Childhood Grant	FY 18 Voted
	\$17,000
Budget Item	FY 18 Voted
Revenues	\$17,000

Per Pupil Expenditure FY15

<u>District</u>	<u>Total FTE Memb</u>	<u>General Fund Appropriations</u>	<u>Grants, Revolving & Other Funds</u>	<u>Total Expenditures</u>	<u>Expenditure Per Pupil</u>
ACTON BOXBOROUGH	5,789.70	\$73,208,227	\$7,941,345	\$81,149,572	\$14,016
BERLIN	191.3	\$3,219,051	\$354,457	\$3,573,508	\$18,680
BERLIN BOYLSTON	623.2	\$7,550,823	\$1,298,388	\$8,849,211	\$14,200
CARLISLE	645.8	\$10,734,676	\$922,120	\$11,656,796	\$18,050
CONCORD	2,139.50	\$35,361,559	\$2,116,313	\$37,477,872	\$17,517
CONCORD CARLISLE	1,306.30	\$24,014,426	\$4,095,467	\$28,109,893	\$21,519
HARVARD	1,200.40	\$15,166,075	\$3,798,475	\$18,964,550	\$15,799
HOPKINTON	3,502.90	\$43,134,107	\$4,276,988	\$47,411,095	\$13,535
LINCOLN SUDBURY	1,640.40	\$27,135,073	\$3,294,446	\$30,429,519	\$18,550
NASHOBA	3,605.80	\$45,457,109	\$5,976,177	\$51,433,286	\$14,264
SUDBURY	2,900.70	\$38,661,428	\$4,007,248	\$42,668,676	\$14,710
WESTBOROUGH	3,655.80	\$50,715,464	\$3,191,659	\$53,907,123	\$14,746
WESTFORD	5,168.40	\$60,982,629	\$6,815,403	\$67,798,032	\$13,118
MASSACHUSETTS TOTAL	982,372.40	\$13,076,141,391	\$1,596,227,567	\$14,672,368,958	\$14,936

Tuition Rates

Tuition Rates	FY17	FY18
Pre School (Monthly)		
2 Day/ Half Day	\$145.00	\$196.00
3 Day/ Half Day	\$217.00	\$291.00
4 Day/ Half Day	\$278.00	\$370.00
5 Day/ Full Day	\$668.00	\$882.00
Full Day Kindergarten (Monthly)		
Monthly Rate	\$310.00	\$325.00
Extended Day (Daily)		
After School	\$13.80	\$18.00
Before School	\$5.00	\$6.00

FUTURE BUDGET REQUESTS

We have topics and issues we have been exploring throughout this current year moving into next year for consideration:

- 1) The appropriate funding to potentially offer free full day kindergarten
- 2) A feasibility study for full modernization or re-build of the Nashoba Regional High School.
- 3) Ongoing OPEB liability funding
- 4) Establishment of stabilization accounts for specific areas of upcoming concern ie. NRHS turf field
- 5) Facility fleet replacements
- 6) Ongoing facilities issues district wide

CHALLENGES FOR THE FUTURE

We have several challenges as we move forward fiscally:

- 1) Decreasing state and federal funds
- 2) Moving away from E and D funds revolving through the budget process
- 3) Reduced revenue from Incoming School Choice
- 4) Potential of member towns hitting levy limits

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 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.

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.

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)

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

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))

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