

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

Thursday, January 26, 2023

7:00 pm

Meeting Remote via Zoom Technology

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

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

Absent: Brett Collins

- I. Call to Order - 7:00pm
- II. Approval of Minutes
 - A. January 17th, 2023 Scott Powell made a motion to approve the January 17th, 2023 as amended. Maureen Mazzone seconded. IN FAVOR Mr. Horesh, Mr. Powell, and Mrs. Mazzone. **VOTED AND PASSED (3-0-0)**
- III. Unfinished Business
 - A. Update on E&D certification Ross Mulkerin provided an update. The certification was submitted to the Department of Local Services (DLS) in October. Last week, DLS (which takes direction from the Department of Revenue) as part of the E&D certification asked the District to comply with Uniformed Massachusetts Accounting System form. This will result in changing how certain bans appear in the balance sheet (more specifically

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related to bond anticipatory notes and whether they are recorded as renewing vs. long term). The NRSD accountants have been included in discussions so that they are aware of any downstream impacts in terms of the accounting system and reporting. The certification application will be resubmitted tomorrow and the District will be on track for certification.

IV. New Business

A. December Monthly Operations Report Ross Mulkerin presented the December Operations Report.

1. System Wide had the largest change between November and December. Projected expenditure for feasibility studies (OPM, architect) was removed as this principal is not paid out of the operating budget (separate town warrant). As a result of this change, System Wide now more accurately reflects total projected expenditures.
2. Facilities. The overage is based on increased fuel costs. It's actually being off-set by savings as a result of a change in personnel expenditure. Fuel impact could have been larger had personnel efficiencies not been found.
3. Discussion on the Operations Report and if further breakdown would be beneficial / formatting. For example, salary vs. non salary by school.

B. Post-Budget Workshop Discussion Ross Mulkerin started by giving a quick update since the initial budget presentation during the January 18, 2023 School Committee Budget Workshop meeting. He is having an e-rate discussion tomorrow and is working to understand if the offset should be reflected in the budget now or later - more to come on this at the next SC meeting. There will be a second version of the budget posted by Friday at 4pm in advance of the next SC meeting (*Mike Horesh asked that a portion be dedicated to highlight what has changed from version 1*). Governor Healey plans to take until March 1, 2023 to provide the State Budget. Education and Housing are hopefully to be released earlier than that so the state funding will be available for 3/1/2023 budget discussion.

All members of the budget and warrants sub-committee that were present asked questions and Ross Mulkerin addressed or took notes to either follow up or incorporate feedback. Topics discussed were as follows:

1. **SPED pre-school teacher salary** - This is a new line item, previously it had been included in the line above it. There was discussion about looking into how much of an offset can be built into the budget to cover SPED preschool teachers. Scott Powell pointed out that the School Committee recently voted to raise preschool tuition by 3% for FY24. (*Similarly, Extended*

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Learning - This should be self contained. Not a revenue source. Same discussion on rates as noted above took place.)

Account Name	FY23 Voted	FY24 Proposed	FY24 Voted	Dollar Change FY 23 to FY 24	Change %
Special Education					
SPED Administration	\$874,136	\$930,112	\$0	\$55,976	6.40%
SPED K-13+ -Teachers Salaries Dist Wide	\$6,050,773	\$6,078,974	\$0	\$28,201	0.47%
SPED Preschool -Teachers Salaries Dist Wide *	\$0	\$277,414	\$0	\$277,414	0.00%

2. **Out of District Tuition (SPED)** - Scott Powell asked for clarification on the percent increase of Out of District Tuition (SPED). This increase includes new incoming students as well as a 14% increase for out of district tuition which was approved by the Operational Services Department (OSD). ***This is an example of adding some clarity to the budget presentation, making it clear that this 14% increase is a cost out of the district's hands.*** The Governor's Office can be contacted to see if this increase can be adjusted as part of the Governor's budget (planned to be released on March 1, 2023). An area where the District could see an offset to this increase would be from circuit breaker - that decision will come in July / August.
3. **Medical Costs** - Scott Powell highlighted the increase of 9% and suggested this should definitely be discussed during future contract negotiations and with insurance providers. Specifically discuss copays and how this changes overall coverage and rates. Currently the plans are: 70/30 active employees, 50/50 retirees.
4. **COVID grants** - Maureen Mazzone asked if there were any COVID grants still in play / available. There are none, however the District continues to actively pursue grants to bring in smaller items such as supplies, services, curriculum related items. The CARES Act went to the towns and the District work with towns to request reimbursement - this is no longer available. There is one open FEMA claim which the District probably won't hear back on for a couple of years - but it is an open claim being tracked related to COVID costs.
5. **Coach vs. Specialist** - Maureen Mazzone asked if we are being realistic for our math specialist needs in the current budget draft, specifically related to Center School as there is a new curriculum in place and the specialist role there is becoming a coach across both Center and Hale leaving no specialist. The coach will continue to work with students similar to a specialist, however they will have more responsibilities as well. More clarity will be provided to families the difference between a coach and a specialist.
6. **Grants** - Maureen Mazzone asked if the grant estimates in the budget were conservative. They are based on FY23 actual grants. FY24 grant decisions will not be available until Summer 2023.

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7. **Buses** - Maureen Mazzone asked if there was flexibility with our transportation options, in addition to the cost savings already found. Ross Mulkerin said he could look into this further, specifically if changes were to be made such as charging a fee for bus usage, how would this impact transportation reimbursements that the district receives.
8. **Review of negotiable contracts / vendors** - Maureen Mazzone asked if there is a review of negotiable contracts / vendors and if there could be a schedule in place to ensure review happens. Ross Mulkerin has been discussing contracts / vendors with departments, explained the procurement process and laws in place, and will also consider creating an inventory of contracts and end dates.
9. **Utilization of Staff** - Maureen Mazzone asked that when FTE is being increased for staff, particularly specialists, is that time being utilized for what they specialize in or is it other duties or instructional assistant work? Ross Mulkerin explained that staff split “duty” responsibility equivalently across units. Some specialists may step in and help in other areas as needed, however their speciality time is not taken away.

C. Citizen’s Comments and Questions - None.

V. Items for Next Agenda

- A. Post-Budget Workshop Discussion - leaving on the agenda through March for any questions prior to budget vote on 3/15/2023
- B. January Operations Report
- C. Continue warrant signing procedures and assurance discussion (February)
- D. OPEB - invite town finance committees (March) → Ross Mulkerin has worked with Massachusetts Area Regional School Districts (MARS) to collect regional school district input on OPEB and what other districts are doing to address OPEB. This will be shared prior to a more in depth discussion in March.

VI. Adjourn 8:36 pm Marueen Mazzone made a motion to adjourn at 8:36pm. Scott Powell seconded. IN FAVOR Mr. Horesh, Mr. Powell, and Mrs. Mazzone. **VOTED AND PASSED (3-0-0)**

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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