

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

Monday, March 13th, 2023

7:00 pm

Meeting Remote via Zoom Technology

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

Attendance: Mike Horesh, Scott Powell, Brett Collins, Maureen Mazzone, District Personnel including Ross Mulkerin, A member of the public.

- Call to Order 7:01pm
- Approval of Minutes
 - A. February 13th, 2023 - Not ready to approve, Maureen Mazzone to share the draft with B&W for approval at the 4/10/2023 meeting.
 - B. March 1st, 2023- Mike Horesh made a motion to approve the minutes of [March 1, 2023](#). Scott Powell seconded. IN FAVOR Mike Horesh, Scott Powell, and Maureen Mazzone. ABSTAINED: Brett Collins **VOTED AND PASSED (3-0-1)**
- Unfinished Business
 - A. Update on E&D certification
Certification received February 17, 2023 in the amount of \$1,490,142. ~\$1.2 to be allocated to the FY23 budget, the remainder ~\$300k will remain in E&D. Details: can certify up to 5% of prior year operating budget, 2.2% was certified. Ross Mulkerin reiterated a point made by a member of the public in the past, **Chapter 70 aid continues to go up, but at some point it will level out and**

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

Visit www.nrsd.net for representative contact information.

that must be planned for - this should be a topic for education/discussion.

B. Update on Regional OPEB Management/Survey Results

Ross Mulkerin shared survey results showing how NRSD compares to other districts who responded to NRSD's questions about their OPEB liability and funding. NRSD did not have the highest liability and we did not have the lowest amount applied to the OPEB fund. There was only one town who made a large contribution to their OPEB fund in comparison to their liability - liability was lower than most because they are only a HS district.

Next steps:

- Solicit feedback from the towns - maybe the district could align with the municipalities' approaches, perhaps form an OPEB advisory committee with regional representatives and School Committee members
- Educate - community, School Committee

Questions:

- When will the fund be considered fully funded?
- When we pay benefits throughout the fiscal year, do we do one payment for retiree and active employees or is the payment separate?
- When can we / will we start making withdrawals from the fund to apply to retiree benefits?
- Answers to some of these questions might be in the SEGAL Actuarial Valuation and Review of Other Postemployment Benefits Report as of December 31, 2013 (located in School Committee Meeting Materials on the NRSD website)

- **New Business**

A. February Monthly Operations Report

1. Ross Mulkerin provided an overview of the February Operations Report. No significant changes were noted.
2. Mike Horesh noted that curriculum and professional development tend to fluctuate and asked if there is any room for improvement to more accurately budget those areas. Ross Mulkerin explained that those fluctuations were related to expenditures resulting from the strategic plan which was approved after the FY23 budget was approved.

B. Finalize Warrants Recommendation

1. We made a recommendation to the School Committee on 3/1/2023, need to finalize that recommendation and bring it to a vote
2. Discussed if we think it's necessary to meet twice a month to discuss the warrants
3. Mike will go back to MASC and get more guidance on the process we could use to review the warrants, items to discuss:

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

Visit www.nrsd.net for representative contact information.

- a) [MASC links](#) that can be referenced
- b) [MASC DK Payment Procedures](#)
- c) Are there any best practices from other districts?
- d) [Accuracy review of warrants](#): If B&W met twice monthly once warrants were issued, could we review warrant items for reasonableness and ask questions as needed. Additionally, would it be appropriate to select a warrant item at random and obtain the invoice, statement, or voucher as described in MASC DK Payment Procedures to ensure the warrant line item is accurately reflected in the warrant reports?
- e) [Completeness review of warrants](#): What procedures do other School Committees have in place to ensure the warrant reports they are receiving for review are complete (i.e., no payables are missing, excluded, on a separate report accidentally not sent)?

C. Warrant Personnel Flow Chart

- 1. Ross Mulkerin talked through the NRSD Requisition to Payment Process, see screenshot below.
- 2. Questions:
 - a) Discussed if Warrants that are provided to School Committee for review could be produced from the system directly as PDF files rather than Excel spreadsheets
 - b) Can the total amount of warrants be reconciled to operational reports?

D. Post Budget Hearing Budget Discussion

- 1. Bussing question: Maureen Mazzone asked Ross Mulkerin to explain the bussing reimbursement in relation to distance of student from the school. Ross Mulkerin explained that reimbursement for districts is provided by the State for eligible riders (meaning they live 1 mile or more away from the school), the state reimbursement rate varies up to 100%, this year they are reimbursing at 90%. Ross explained that most riders live 1 mile or more from the school to which they are traveling.
- 2. Budget Items Currently Unresolved: School Choice Out Students, Charter Schools, and Contract Negotiations

E. Citizen's Comments and Questions None

● Items for Next Agenda

- A. [March Monthly Operations Report](#)
- B. [Warrant Recommendation](#)
 - 1. Update from Mike Horesh after he follows up with Tracy from MASC
 - 2. Finalize Recommendation
- C. [OPEB Advisory Committee Discussion](#)

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

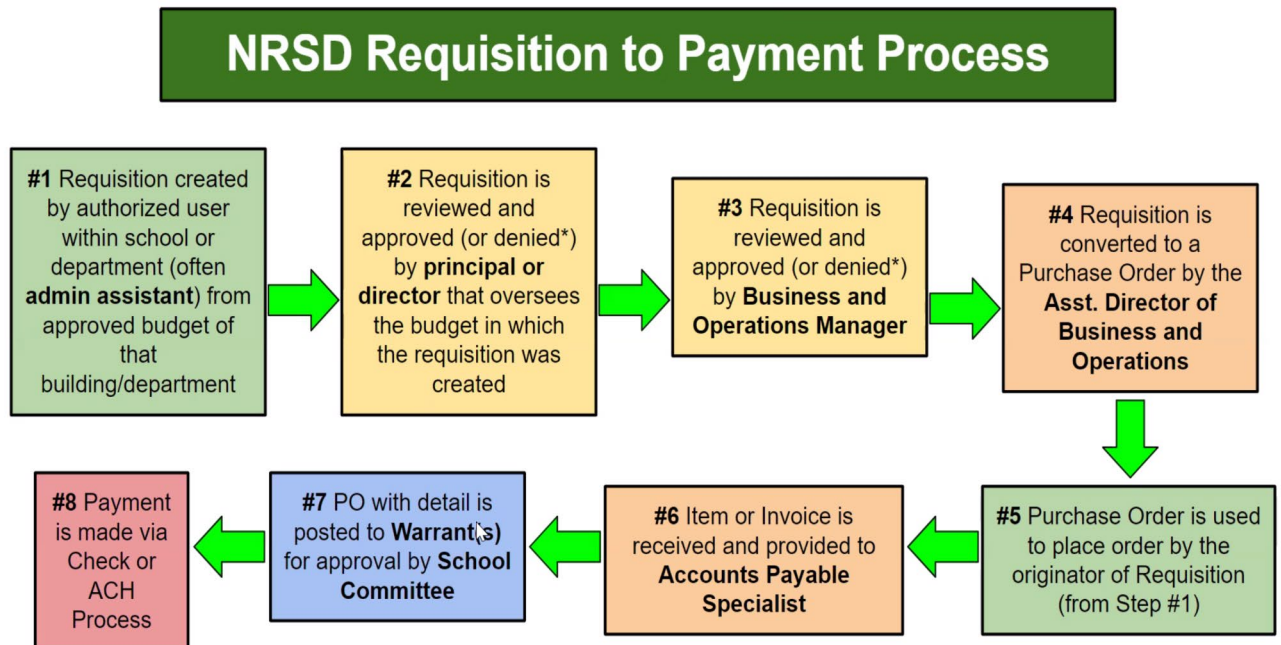
Mike Horesh – Bolton Representative (Vice Chairperson)
 Sharon Poch– Lancaster Representative
 Brett Collins – Lancaster Representative
 Leah Vivirito-Stow Representative (Chairperson)
 Joseph Gleason - Lancaster Representative (Secretary)

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

Visit www.nrsd.net for representative contact information.

- Adjourn

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.



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

Visit www.nrsd.net for representative contact information.