



Acton-Boxborough Regional School  
Committee Meeting

November 1, 2022

7:00 p.m.

Administration Building Auditorium  
15 Charter Road, Acton



## Acton-Boxborough Regional School District

15 Charter Road Acton, MA 01720

978-264-4700

[www.abschools.org](http://www.abschools.org)

### Acton-Boxborough Regional School Committee Meeting

November 1, 2022 from 7:00 p.m. to 9:00 p.m.

Administration Building Auditorium To view only: <https://www.youtube.com/actontv1>

---

1. Call to Order (7:00)
2. Chairperson's Welcome - *Kyra Cook*
  - a. ABRHS Student Representative Update - Rohan Ravindran, Harshini Magesh, Molly Norris
  - b. Public Participation
  - c. Superintendent's Update - *Peter Light*
3. Guests & Presentations (7:15)
  - a. Culturally Responsive Practices
    - i. SEED Overview
    - ii. Leadership Academy and Teacher Leaders
    - iii. Curriculum Update
    - iv. DEI Family Advisory
4. New Business (8:15)
  - a. Finance Update - *Dave Verdolino*
    - i. 1st Quarter FY23 Report
    - ii. Financial Report on FY2022 Closeout Memo-FYI from 10/20/22 meeting
  - b. FY24 Budget - *Adam Klein*
    - i. Budget Guidelines - First Read
    - ii. FY24 Budget Timeline
5. ONGOING BUSINESS (8:45)
  - a. Consent Agenda/Action Items - **VOTE** - *Kyra Cook*
    - i. Approval of ABRSC Meeting Minutes of 10/20/22
    - ii. Approval of ABRSC Joint Meeting Minutes of 10/25/22
    - iii. Donation of \$4,950 to Blanchard Memorial from Littleton Electric Light and Water Department
  - b. Subcommittee and Member Reports
    - i. Health Insurance Trust - *Andrew Schwartz*
    - ii. Negotiations Subcommittee update - *Amy Krishnamurthy*
    - iii. Acton Select Board - *Ben Bloomenthal*
  - c. Statement of Warrants and Recommendation to Approve - **VOTE** - *Kyra Cook*

FYI

- Community Coffee (virtual), November 9, 2022

*To develop engaged, well-balanced learners through collaborative, caring relationships.*

WELLNESS • EQUITY • ENGAGEMENT

6. Adjourn (9:00)

Posted on October 28, 2022 at 4:30 p.m.

NEXT MEETINGS: November 17 & December 1 ABRSC at 7:00 p.m. in the Admin. Building Auditorium

*To develop engaged, well-balanced learners through collaborative, caring relationships.*

WELLNESS • EQUITY • ENGAGEMENT



## Acton-Boxborough Regional School Committee Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	2.
<b>AGENDA ITEM TITLE</b>	Chairperson's Welcome		
<b>PRESENTER(S)</b>	Kyra Cook		
<b>SUMMARY OF TOPIC</b>	<p>The Chair welcomes members and the public to the meeting. The Chair is also required to state if the meeting is being taped. Acton TV tapes and broadcasts most School Committee meetings.</p> <p>Individuals who wish to view the meeting, but do not wish to speak may do so by using the YouTube Link posted on the agenda.</p>		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting or
	with the request that the School Committee take action immediately

*If formal action is requested, include a suggested motion or contact Julie LaLumiere.*

<b>APPROX AGENDA TIME</b>	5 min
<b>FOLLOW-UP</b>	

*To develop engaged, well-balanced learners through collaborative, caring relationships.*

WELLNESS • EQUITY • ENGAGEMENT





## Acton-Boxborough Regional School Committee Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	2.a
<b>AGENDA ITEM TITLE</b>	ABRHS Student Representative Update		
<b>PRESENTER(S)</b>	Rohan Ravindran, Harshini Magesh, Molly Norris		
<b>SUMMARY OF TOPIC</b>	Our rep report at the first meeting each month and share some student perspective on current events at the High School.		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	with the request that the School Committee take action immediately

*If formal action is requested, include a suggested motion or contact Julie LaLumiere.*

<b>SUGGESTED MOTION</b>	
<b>FOLLOW-UP</b>	
<b>APPROX. TIME FOR THE AGENDA ITEM (MIN.)</b>	3-5 min.
<b>ATTACHMENTS</b>	none



## Acton-Boxborough Regional School Committee Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	2.b
<b>AGENDA ITEM TITLE</b>	Public Participation		
<b>PRESENTER(S)</b>	Kyra Cook		
<b>SUMMARY OF TOPIC</b>	Policy <u>BEDH</u> , permits members of the public to speak for up to 3 minutes on items not included on the agenda. Comments regarding items on the agenda would be made during that part of the meeting. The Committee/Administration typically does not respond to comments during public participation.		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	with the request that the School Committee take action immediately

*If formal action is requested, include a suggested motion or contact Julie LaLumiere.*

<b>SUGGESTED MOTION</b>	
<b>APPROX. AGENDA TIME</b>	5 min.
<b>ATTACHMENTS</b>	none

*To develop engaged, well-balanced learners through collaborative, caring relationships.*



## Acton-Boxborough Regional School Committee Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	2.c
<b>AGENDA ITEM TITLE</b>	Superintendent's Update		
<b>PRESENTER(S)</b>	Peter Light		
<b>SUMMARY OF TOPIC</b>	Bi-weekly Superintendent's Update. This is brought to the meeting and posted to our website for families and the community the following day.		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	with the request that the School Committee take action immediately

***If formal action is requested, include a suggested motion or contact Julie LaLumiere.***

<b>SUGGESTED MOTION</b>	
<b>FOLLOW-UP</b>	
<b>APPROX. TIME FOR THE AGENDA ITEM (MIN.)</b>	5 min.
<b>ATTACHMENTS</b>	Brought to meeting

*To develop engaged, well-balanced learners through collaborative, caring relationships.*



## Acton-Boxborough Regional School Committee

### Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	3.a
<b>AGENDA ITEM TITLE</b>	Presentation: Culturally Responsive Practices		
<b>PRESENTER(S)</b>	various		
<b>SUMMARY OF TOPIC</b>	District staff will present an overview of programs and content work in developing culturally responsive and sustaining schools. Topics include: SEED overview, Leadership Academy and Teacher Leaders, Curriculum Update, DEI Family Advisory		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
	No action requested - this is a short update or presentation of information
<b>X</b>	Request input and questions from the School Committee, but no vote required
	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting or
	with the request that the School Committee take action immediately

***If formal action is requested, include a suggested motion or contact Julie LaLumiere.***

<b>APPROX AGENDA TIME</b>	60 mins.
<b>FOLLOW-UP</b>	
<b>ATTACHMENTS</b>	Memo from Jennifer Faber and Deborah Bookis

*To develop engaged, well-balanced learners through collaborative, caring relationships.*



**Acton-Boxborough Regional School District**  
15 Charter Road, Acton, MA 01720  
ph: 978-264-4700 fax: 978-264-3340  
[www.abschools.org](http://www.abschools.org)

---

**TO:** Peter Light, Superintendent  
**FROM:** Jennifer Faber, Director of Diversity, Equity and Inclusion; Deborah Bookis, Ed.D., Assistant Superintendent for Teaching and Learning  
**DATE:** October 24, 2022  
**RE:** Culturally Responsive Practices

As depicted in the 2021-2026 District Strategy visual, we are focused on Culturally Responsive Curriculum, Instructional Practices and Materials and Culturally Responsive and Inclusive Professional Learning. The following sections highlight areas of our work.

### **Framework**

ABRSD is using The Leadership Academy's *A Portrait of a Culturally Responsive School System* as a framework to guide and evaluate our work to improve students', staff, and families' sense of belonging by strengthening school culture and climate, diversifying the professional staff, and intentionally implementing culturally-responsive instructional practices and materials.

### **SEED (Seeking Educational Equity and Diversity)**

In 1987, Peggy McIntosh, author of the classic paper, "White Privilege: Unpacking the Invisible Knapsack," founded the National SEED Project to confirm her belief that teachers could be leaders of their own professional development. The National SEED Project partners with communities, institutions, and schools to develop leaders who guide their peers in conversational communities to drive personal, institutional, and societal change toward social justice. SEED encourages teachers to share experiences of inequity in terms of race, gender, class, and other systems of oppression and privilege. At ABRSD, we have 15 SEED trained leaders who offer 6-8 SEED seminars per calendar year.

### **Culturally Responsive Teacher Leaders**

Our District's goal to improve students', families' and staff's sense of belonging and engagement included the outcome of expanding teacher leadership focused on culturally responsive practices, hence the creation of Culturally Responsive Teacher Leaders. Their role responsibilities include supporting the school administration in developing and implementing plans to support our goal of becoming a culturally responsive district, building their capacity as learners, as well as, receiving and providing professional learning. Currently, ABRSD has 32 Culturally Responsive Teacher Leaders across the district ranging from 2-5 at each school level.

---

*At ABRSD, our mission is to develop engaged, well-balanced learners through collaborative, caring relationships.*

WELLNESS • EQUITY • ENGAGEMENT

## **Curriculum**

Curriculum is the design educators use to plan, implement, and assess the learning outcomes for students. It includes educators knowing their students and the learning targets, instructional materials and practices, as well as knowledge of assessments of student learning. Our focus has been building relationships with students and culturally responsive and inclusive practices. To the extent possible, the curriculum is documented through unit design, curriculum mapping and overviews, course development and projects. We are also conducting an audit of all of our school libraries to ensure that each one contains books that represent our students' identities. These actions build on the work started last year and are aligned with the recommendations of the DEI Curriculum subcommittee:

- Continue substantive K-12 curriculum work that includes the history of Indigenous and Black Americans specifically, as well as other marginalized groups
- Highlight the stories and narratives of minoritized groups
- Provide a wide range of books including those written by authors who belong to traditionally underrepresented groups

## **Welcome Center**

Our goal is to develop a central location for new and existing families to streamline the registration process, gather helpful information about the services, community partnerships and resources available. Therefore, we have created Steering and Advisory Committees that include representation from various stakeholders such as District/Central Office, School based leadership, ELPAC, SEPAC, DEI Family Advisory Committee, Community Education, Mental Health Department, Multilingual Families. In collaboration with these committees, we are in the process of planning for the creation of a Welcome Center for ABRSD.



## Acton-Boxborough Regional School Committee

### Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	4.a
<b>AGENDA ITEM TITLE</b>	New Business		
<b>PRESENTER(S)</b>	David Verdolino		
<b>SUMMARY OF TOPIC</b>	Finance Update 1st Quarter FY23 Report		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
	No action requested - this is a short update or presentation of information
<b>X</b>	Request input and questions from the School Committee, but no vote required
	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting or
	with the request that the School Committee take action immediately

*If formal action is requested, include a suggested motion or contact Julie LaLumiere.*

<b>APPROX AGENDA TIME</b>	15 mins.
<b>FOLLOW-UP</b>	
<b>ATTACHMENTS</b>	Memo from David Verdolino

*To develop engaged, well-balanced learners through collaborative, caring relationships.*

WELLNESS • EQUITY • ENGAGEMENT





# Acton-Boxborough Regional School District

15 Charter Road - Acton, MA 01720  
[www.abschools.org](http://www.abschools.org)

**Finance Department**  
David A. Verdolino, Director  
(978) 264-4700  
[dverdolino@abschools.org](mailto:dverdolino@abschools.org)

To: Superintendent, School Committee  
From: Dave Verdolino  
Re: Financial Report – FY2023 Q1  
Date: November 1, 2022

Peter, Members –

Accompanying this brief memo are the following materials constituting the Q1 financial report for FY2023:

## **Q1 Update – OVERVIEW**

From a revenue standpoint, the year is again off to a healthy start, financially. State aid revenue sources are fairly confidently predictable at this time and we are projecting a modest positive variance (surplus) of approximately \$315K by yearend.

We are in the process of submitting to DOR for certification of E&D; this process has been slowed (presumably Covid-related) during the previous two years, and we are hoping to obtain certification sooner this year. The projected July 1, 2022 E&D Reserve balance, subject to adjustments made during the certification process, is \$3.0M, or 2.8% of the FY2023 appropriated budget, which is slightly down from \$3.2M and 3.0%, respectively, one year ago.

## **Q1 Update – Revenue by Type**

The two most significant variances identified through the first quarter are Chapter 70 (state education) aid and Charter Reimbursement aid. Chapter 70 aid was increased for districts that receive minimum aid to \$60 per student, up from the statutory minimum of \$30. Charter Reimbursement aid is formula-driven and the revenue increase was substantially offset (as is typically the case) by an increase in the District's Charter Assessment.

While we have not yet attempted to quantify the potential positive variances for both Medicaid reimbursement and investment income, it is likely that both revenue sources will significantly exceed budgeted amounts. We anticipate projecting yearend estimates with the Q2 financial report, as more representative information will be available.

The accompanying spreadsheet presents a more complete analysis of District revenues and provides commentary on all items of significance.

**Q1 Expenditure Analysis by Character Code for each Admin Category (seven pages)**

Prepared from a Munis download through September 30, this report analyzes each cost center within admin (budget) departments, reflecting prior year budget and actual, and current year-to-date expenditures (with % expended for trend analysis). Projections this early in the year are not available, although no cost centers are seen as in danger of materially exceeding budget, either individually or in the aggregate.

**Revolving Funds Analysis (three pages)**

As the District continues to both return to and redefine “normal”, it is encouraging to note that, on an aggregate basis, the District’s revolving funds rebounded financially during FY22 and through the first quarter of FY23. The restoration of Community Education and Extended Day revolving fund balances - through \$600K of ARPA subgrantee funding from the Town of Acton during FY22 - offset a good deal of the financial loss those programs experienced during the previous two Covid-impacted years. Revolving fund program participation continues to slowly increase, though (with the exception noted below) still not to pre-Covid levels.

The District’s Food Services program benefitted from the extension of the federal waiver in FY22, allowing all students to obtain free breakfast and lunch, regardless of income. While that federal waiver expired during FY23, the Commonwealth authorized a largely similar waiver from its FY23 budget. Not surprisingly, the Food Services program has seen significant increases in participation and its financial position has improved dramatically.

FY23 year-to-date activities for all of the District’s revolving funds are summarized in the three-page report accompanying this memo.

-----

Thank you for your thoughtful attention to this memo and the accompanying materials.

**Acton-Boxborough Regional School District  
 FY2023 Budget Q1 Update - OVERVIEW  
 Presentation to SC November 1, 2022**

		<u>Projected Variance at Y/E</u>
<u>FY2023 Projected Financial Results -</u>		
Budgeted FY2023 Revenues	\$ 101,099,440	
Projected FY2023 Revenues (per summary)	101,414,409	<b>314,969</b>
Budgeted FY2023 Expenditures (Total Appropriation)	\$ 102,899,440	
Projected FY2023 Expenditures (per summary)	TBD	<u>TBD</u>
Projected Estimated Budget Surplus (Caveat - this is Q1)		<b>\$ 314,969</b>

		<u>Fund Balance</u>
<u>FY2022 E&amp;D Reserve Analysis -</u>		
Certified E&D Balance, July 1, 2021		<b>\$ 3,245,055</b> 3.2%
Net FY22 Turnback (pending any Certification adjustments)	\$ 1,116,650	
Anticipated certification adjustments, net	\$ 138,560	
Budgeted Use for FY2022 Assessments	\$ (1,500,000)	
Projected E&D Balance, July 1, 2022		<b>\$3,000,265</b> 2.9%



<b>Acton-Boxborough Regional School District</b>							
<b>FY2023 Budget Q1 Update - Revenue by Type</b>							
<b>Presentation to SC November 1, 2022</b>							
Source: Munis Year-to-Date Budget Report through (09/30/2022)							
				(B)		(P)	(P) - (B)
	FY2022	FY2022	FY2023	FY2023	FY2023	FY2023	PROJECTED FY23
ACCOUNT DESCRIPTION	BUDGET	ACTUAL	BUDGET	ACTUAL YTD	PROJECTED		VARIANCE
<b>STATE AID -</b>							
Foundation Aid (Chapter 70)	15,341,311	15,338,911	15,492,511	3,910,434	15,641,731		149,220
Regional Transportation (Chapter 71)	1,930,403	2,105,961	2,200,000	0	2,208,462		8,462
Charter School Reimbursement Aid	100,000	190,293	100,000	56,163	242,287		142,287
<b>REGIONAL ASSESSMENTS -</b>							
Acton (FY22 - 84.20%; FY23 - 84.02%)	67,543,818	67,543,818	69,689,255	17,422,313	69,689,255		-
Boxborough (FY22 - 15.80%; FY23 - 15.98%)	12,676,190	12,676,190	13,257,674	4,419,226	13,257,674		-
<b>OTHER REVENUES -</b>							
Medicaid Reimbursement	250,000	610,090	200,000	0	200,000		-
Earnings on Investments	265,000	64,879	150,000	127,674	150,000		-
Rental Income	7,500	0	0	15,000	15,000		15,000
Miscellaneous - Operations	10,000	7,018	10,000	823	10,000		-
<b>Revenue Total</b>	<b>98,124,222</b>	<b>98,537,160</b>	<b>101,099,440</b>	<b>25,951,633</b>	<b>101,414,409</b>		<b>314,969</b>
<i>% of FY Budget</i>		<i>100.4%</i>		<i>25.7%</i>			<i>0.3%</i>
APPROPRIATED FROM E&D	\$ 1,245,000	\$ 1,245,000	\$ 1,500,000		\$ 1,500,000		-
OTHER RESERVE USAGE	\$ 350,000	\$ 350,000	\$ 300,000		\$ 300,000		-
<b>Total Budget Sources</b>	<b>\$ 99,719,222</b>	<b>\$ 100,132,161</b>	<b>\$ 102,899,440</b>				<b>\$ 314,969</b>
			FY23 Appropriation				
<b>Notes re Items of significance -</b>							
Chapter 70 (Foundation Aid)	Minimum Aid (by law \$30 pp), was increased (to \$60 pp) in the final FY23 budget.						
Chapter 71 (Regional Trans Aid)	Estimated at 85% reimbursement rate; the final amount is not expected to be reported until June (or later).						
Charter Reimbursement	Based on Cherry Sheet estimate; the final amount is not expected to be determined until June.						
Medicaid Reimbursement	Will not approach FY22 (windfall) level; too soon in the new FY to project.						
Earnings on Investments	Will exceed FY22 (anemic) level; too soon in the new FY to project.						
Rental Income	Represents credit from CASE Collaborative for use of two classrooms at Boardwalk Campus.\$200K.						



ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance
<b>SUPERINTENDENT/SCHOOL COMM.</b>							
34 - Other, Legal Service	50,000	39,105	50,000	12,665		37,335	
35 - Other, Admin Supplies	49,500	102,694	34,500	26,589		7,911	
40 - Other, Travel / Conferences	33,600	150,952	33,600	8,426		25,174	
<b>TOTAL SUPERINTENDENT/SC (01)</b>	<b>133,100</b>	<b>292,751</b>	<b>118,100</b>	<b>47,680</b>	<b>40%</b>	<b>70,420</b>	<b>-</b>
<b>TEACHING &amp; LEARNING</b>							
12 - Salaries, Substitutes - Instructional	-	-	12,000	10,600		1,400	
14 - Stipends, Curriculum & Instruction	124,000	112,376	124,000	27,848		96,152	
24 - Instruction Supplies	13,500	47,737	161,361	155,633		5,728	
25 - Instruction Textbooks	77,033	137,729	100,000	6,000		94,000	
26 - Instructional Services	56,500	54,437	132,500	58,383		74,117	
32 - Other, Maintenance of Equipment	-	97	-	-		-	
35 - Other, Admin Supplies	15,000	19,533	21,950	36,154		(14,204)	
40 - Other, Travel / Conferences	21,500	9,179	22,000	1,575		20,425	
<b>TOTAL TEACHING &amp; LEARNING (02)</b>	<b>307,533</b>	<b>381,088</b>	<b>573,811</b>	<b>296,193</b>	<b>52%</b>	<b>277,618</b>	<b>-</b>
<b>FINANCE</b>							
16 - Fringe, Health Insurance	8,596,603	8,711,624	9,592,784	3,584,391		6,008,393	
17 - Fringe, Health Insurance - Retirees	1,186,423	1,227,660	1,319,688	544,391		775,297	
18 - Fringe, Life / Disability Insurance	46,841	42,473	46,841	24,742		22,099	
20 - Fringe, Worker's Compensation	453,290	375,005	450,000	382,471		67,529	
21 - Fringe, Middlesex County Retirement	3,179,811	3,124,290	3,379,486	3,320,479		59,007	
22 - Fringe, Medicare	955,000	953,297	988,425	187,667		800,758	
23 - Contributions, OPEB Trust Fund	771,511	771,511	789,159	197,290		591,869	
24 - Instruction Supplies	55,000	6,201	-	-		-	
27 - Other, Capital Outlay	-	35,011	-	-		-	
29 - Other, Debt Service	6,236,606	6,236,605	6,202,906	1,374,478		4,828,428	
30 - Other, Property Casualty Insurance	231,125	252,147	260,000	275,194		(15,194)	
32 - Other, Maintenance of Equipment	3,643	2,099	3,643	359		3,284	
35 - Other, Admin Supplies	150,300	137,087	150,300	98,059		52,241	
39 - Other, Student Transportation	45,000	39,401	45,000	45,000		-	
40 - Other, Travel / Conferences	4,700	374	4,700	-		4,700	
43 - Other, Telephone	-	-	-	-		-	
44 - Other, Sewer	183,400	183,400	183,400	-		183,400	
48 - Assessments	790,873	898,399	957,426	199,860		757,566	
49-Other	500	-	500	-		500	
<b>TOTAL FINANCE (03)</b>	<b>22,890,626</b>	<b>22,996,584</b>	<b>24,374,258</b>	<b>10,234,381</b>	<b>42%</b>	<b>14,139,877</b>	<b>-</b>



ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance
<b>PERSONNEL</b>							
01 - Salaries, Teaching	41,839,511	41,727,509	43,782,463	7,165,235		36,617,228	
02 - Salaries, Principals	2,570,551	2,615,292	2,612,285	795,530		1,816,755	
03 - Salaries, Central Administration	1,596,132	1,590,954	1,596,213	477,968		1,118,245	
04 - Salaries, Support Staff	12,710,700	12,038,207	12,664,426	2,608,260		10,056,166	
05 - Salaries, Athletics	717,861	680,809	741,441	163,606		577,835	
06 - Salaries, Buildings	987,230	907,967	822,877	254,218		568,659	
07 - Salaries, Custodial	1,703,681	1,641,056	1,774,818	528,627		1,246,191	
11 - Salaries, Substitutes - Miscellaneous	7,000	7,640	7,000	1,275		5,725	
12 - Salaries, Substitutes - Instructional	684,000	828,216	714,000	128,009		585,991	
13 - Salaries, Overtime	222,000	229,038	220,000	55,528		164,472	
14 - Stipends, Curriculum & Instruction	35,600	12,150	23,000	22,600		400	
15 - Fringe, Course Reimbursement	105,000	200,459	220,000	34,298		185,702	
19 - Fringe Unemployment	100,000	135,686	50,000	33,632		16,368	
35 - Other, Admin Supplies	76,000	87,404	86,500	76,893		9,607	
40 - Other, Travel / Conferences	3,500	2,468	3,500	-		3,500	
<b>TOTAL PERSONNEL (04)</b>	<b>63,358,766</b>	<b>62,704,855</b>	<b>65,318,523</b>	<b>12,345,679</b>	<b>19%</b>	<b>52,972,844</b>	<b>-</b>
<b>SPECIAL EDUCATION</b>							
08 - Salaries, Home Instruction	1,000	-	2,000	-		2,000	
09 - Salaries, Miscellaneous Student Serv	210,000	266,021	270,000	296,197		(26,197)	
11 - Salaries, Substitutes - Miscellaneous	-	-	-	-		-	
12 - Salaries, Substitutes - Instructional	3,500	1,797	3,500	-		3,500	
14 - Stipends, Curriculum & Instruction	10,000	-	5,000	5,873		(873)	
24 - Instruction Supplies	77,750	83,870	86,855	27,374		59,481	
25 - Instruction Textbooks	-	371,801	-	-		-	
26 - Instructional Services	377,500	-	386,000	29,607		356,393	
27 - Other, Capital Outlay	-	-	1,000	-		1,000	
32 - Other, Maintenance of Equipment	1,000	-	-	-		-	
34 - Other, Legal Service	65,000	59,679	70,000	-		70,000	
35 - Other, Admin Supplies	25,500	42,026	26,000	16,504		9,496	
38 - Other, Sped Transportation	1,751,981	1,605,761	1,773,981	1,011,821		762,160	
40 - Other, Travel / Conferences	23,000	18,670	24,800	4,701		20,099	
41 - Other, Sped Tuition	4,282,022	3,806,317	3,531,852	1,270,821		2,261,031	
<b>TOTAL SPECIAL EDUCATION (05)</b>	<b>6,828,253</b>	<b>6,255,942</b>	<b>6,180,988</b>	<b>2,662,898</b>	<b>43%</b>	<b>3,518,090</b>	<b>-</b>



ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance
<b>INFORMATION TECHNOLOGY</b>							
14 - Stipends, Curriculum & Instruction	3,000	-	1,000	-		1,000	
24 - Instruction Supplies	297,718	245,311	375,500	344,302		31,198	
26 - Instructional Services	2,000	-	2,000	-		2,000	
27 - Other, Capital Outlay	-	-	-	-		-	
32 - Other, Maintenance of Equipment	10,000	104,417	26,000	16,857		9,143	
35 - Other, Admin Supplies	217,745	330,256	267,500	276,634		(9,134)	
39 - Other, Student Transportation	2,300	2,208	2,300	1,429		871	
40 - Other, Travel / Conferences	5,600	-	4,700	299		4,401	
43 - Other, Telephone	78,799	62,434	114,000	10,525		103,475	
<b>TOTAL INFORMATION TECH (06)</b>	<b>617,162</b>	<b>744,626</b>	<b>793,000</b>	<b>650,046</b>	<b>82%</b>	<b>142,954</b>	<b>-</b>
<b>FACILITIES</b>							
06 - Salaries, Buildings	30,000	16,666	30,000	873		29,127	
27 - Other, Capital Outlay	66,890	90,141	66,890	-		66,890	
28 - Other, Capital - CIP	345,250	310,794	501,500	19,311		482,189	
31 - Other, Maintenance Buildings & Gro	735,300	763,294	735,300	310,385		424,915	
32 - Other, Maintenance of Equipment	74,000	93,976	74,000	35,648		38,352	
35 - Other, Admin Supplies	15,156	10,600	15,156	4,691		10,465	
37 - Other, Custodial Supplies	155,000	139,563	155,000	62,609		92,391	
39 - Other, Student Transportation	1,042,980	1,028,102	1,042,980	791,945		251,035	
40 - Other, Travel / Conferences	10,800	2,294	10,800	200		10,600	
42 - Other, Utilities	1,081,500	1,232,005	1,236,500	136,471		1,100,029	
44 - Other, Sewer	99,000	50,252	99,000	-		99,000	
<b>TOTAL FACILITIES (07)</b>	<b>3,655,876</b>	<b>3,737,687</b>	<b>3,967,126</b>	<b>1,362,133</b>	<b>34%</b>	<b>2,604,993</b>	<b>-</b>
<b>MUSIC</b>							
04 - Salaries, Support Staff	6,672	-	6,672	-		6,672	
24 - Instruction Supplies	60,020	41,515	44,520	15,223		29,297	
26 - Instructional Services	-	-	-	-		-	
27 - Other, Capital Outlay	-	14,290	15,500	719		14,781	
32 - Other, Maintenance of Equipment	13,592	7,455	13,592	350		13,242	
35 - Other, Admin Supplies	-	425	-	551		(551)	
39 - Other, Student Transportation	7,016	8,766	7,016	-		7,016	
40 - Other, Travel / Conferences	2,187	2,421	2,187	576		1,611	
<b>TOTAL MUSIC (08)</b>	<b>89,487</b>	<b>74,872</b>	<b>89,487</b>	<b>17,419</b>	<b>19%</b>	<b>72,068</b>	<b>-</b>



ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance
<b>ART</b>							
24 - Instruction Supplies	118,958	122,679	123,958	37,657		86,301	
26 - Instructional Services	1,500	-	1,500	-		1,500	
32 - Other, Maintenance of Equipment	2,000	2,343	2,000	618		1,382	
35 - Other, Admin Supplies	1,000	-	1,000	265		735	
40 - Other, Travel / Conferences	4,500	2,496	4,500	25		4,475	
<b>TOTAL ART (09)</b>	<b>127,958</b>	<b>127,518</b>	<b>132,958</b>	<b>38,565</b>	<b>29%</b>	<b>94,393</b>	<b>-</b>
<b>DIVERSITY, EQUITY &amp; INCLUSION</b>							
09 - Salaries, Miscellaneous Student Serv	67,000	32,970	-	-		-	
11 - Salaries, Substitutes - Miscellaneous	8,000	600	-	-		-	
24 - Instruction Supplies	9,000	24,301	-	2,615		(2,615)	
25 - Instruction Textbooks	5,000	1,827	5,000	527		4,473	
26 - Instructional Services	184,000	63,781	8,000	-		8,000	
35 - Other, Admin Supplies	63,000	63,949	16,400	12,078		4,322	
38 - Other, Sped Transportation	5,000	4,389	-	-		-	
40 - Other, Travel / Conferences	7,000	4,819	5,000	180		4,820	
<b>TOTAL DEI (10)</b>	<b>348,000</b>	<b>196,636</b>	<b>34,400</b>	<b>15,400</b>	<b>45%</b>	<b>19,000</b>	<b>-</b>
<b>ATHLETICS</b>							
32 - Other, Maintenance of Equipment	10,000	2,992	10,000	-		10,000	
36 - Other, Athletic Supplies	98,850	101,478	102,450	36,011		66,439	
40 - Other, Travel / Conferences	4,000	393	4,000	285		3,715	
<b>TOTAL ATHLETICS (13)</b>	<b>113,950</b>	<b>105,573</b>	<b>116,450</b>	<b>36,296</b>	<b>31%</b>	<b>80,154</b>	<b>-</b>
<b>SENIOR HIGH</b>							
01 - Salaries, Teaching	137,975	73,104	136,700	-		136,700	
04 - Salaries, Support Staff	5,500	819	4,600	-		4,600	
14 - Stipends, Curriculum & Instruction	19,000	16,484	17,480	10,536		6,944	
24 - Instruction Supplies	180,930	156,732	160,793	64,078		96,715	
25 - Instruction Textbooks	44,450	39,671	42,734	24,448		18,286	
26 - Instructional Services	10,000	14,900	11,217	-		11,217	
31 - Other, Maintenance Buildings & Gro	20,000	29,671	15,800	3,320		12,480	
32 - Other, Maintenance of Equipment	25,000	11,839	23,000	4,458		18,542	
35 - Other, Admin Supplies	56,500	122,145	53,084	16,047		37,037	
39 - Other, Student Transportation	250	-	230	-		230	
40 - Other, Travel / Conferences	20,500	4,888	16,560	-		16,560	
<b>TOTAL SENIOR HIGH (15)</b>	<b>520,105</b>	<b>470,253</b>	<b>482,198</b>	<b>122,887</b>	<b>25%</b>	<b>359,311</b>	<b>-</b>



ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance
<b>JUNIOR HIGH</b>							
01 - Salaries, Teaching	46,031	73,762	47,182	900		46,282	
14 - Stipends, Curriculum & Instruction	5,500	5,672	5,500	1,421		4,079	
24 - Instruction Supplies	130,699	100,560	117,699	58,514		59,185	
25 - Instruction Textbooks	25,135	4,775	25,135	267		24,868	
26 - Instructional Services	10,000	2,100	10,000	-		10,000	
32 - Other, Maintenance of Equipment	3,500	3,043	3,500	1,573		1,927	
35 - Other, Admin Supplies	23,000	11,740	20,647	9,605		11,042	
40 - Other, Travel / Conferences	4,500	3,056	4,500	99		4,401	
<b>TOTAL JUNIOR HIGH (16)</b>	<b>248,365</b>	<b>204,708</b>	<b>234,163</b>	<b>72,379</b>	<b>31%</b>	<b>161,784</b>	<b>-</b>
<b>BLANCHARD</b>							
24 - Instruction Supplies	80,652	39,777	55,584	32,863		22,721	
25 - Instruction Textbooks	(14,972)	15,474	(2,436)	7,846		(10,282)	
26 - Instructional Services	6,000	7,550	10,000	-		10,000	
32 - Other, Maintenance of Equipment	3,000	4,013	2,500	-		2,500	
35 - Other, Admin Supplies	-	4,383	1,500	4,099		(2,599)	
40 - Other, Travel / Conferences	6,000	417	2,000	-		2,000	
<b>TOTAL BLANCHARD (17)</b>	<b>81,180</b>	<b>71,669</b>	<b>69,148</b>	<b>44,861</b>	<b>65%</b>	<b>24,287</b>	<b>-</b>
<b>CONANT</b>							
24 - Instruction Supplies	40,688	32,116	38,392	20,362		18,030	
25 - Instruction Textbooks	8,535	13,151	6,209	10,325		(4,116)	
26 - Instructional Services	1,200	1,600	1,200	-		1,200	
27 - Other, Capital Outlay	4,000	-	4,000	-		4,000	
31 - Other, Maintenance Buildings & Gro	500	94	500	-		500	
32 - Other, Maintenance of Equipment	4,000	1,825	3,000	1,406		1,594	
35 - Other, Admin Supplies	10,500	5,565	9,500	3,315		6,185	
40 - Other, Travel / Conferences	1,500	271	1,500	-		1,500	
<b>TOTAL CONANT (18)</b>	<b>70,923</b>	<b>54,622</b>	<b>64,301</b>	<b>35,408</b>	<b>55%</b>	<b>28,893</b>	<b>-</b>
<b>DOUGLAS</b>							
24 - Instruction Supplies	44,378	33,367	40,823	11,871		28,952	
25 - Instruction Textbooks	14,469	1,520	11,031	782		10,249	
32 - Other, Maintenance of Equipment	2,000	4,824	2,000	638		1,362	
35 - Other, Admin Supplies	3,500	4,007	3,500	2,172		1,328	
40 - Other, Travel / Conferences	5,738	1,615	5,738	1,751		3,987	
<b>TOTAL DOUGLAS (19)</b>	<b>70,085</b>	<b>45,442</b>	<b>63,092</b>	<b>17,214</b>	<b>27%</b>	<b>45,878</b>	<b>-</b>



ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance
<b>GATES</b>							
24 - Instruction Supplies	33,676	33,489	35,207	21,710		13,497	
25 - Instruction Textbooks	13,392	5,143	6,180	2,379		3,801	
26 - Instructional Services	2,000	1,959	10,000	-		10,000	
31 - Other, Maintenance Buildings & Gro	600	-	100	-		100	
32 - Other, Maintenance of Equipment	7,100	4,387	5,000	593		4,407	
35 - Other, Admin Supplies	4,000	1,427	4,300	1,804		2,496	
40 - Other, Travel / Conferences	2,000	3,020	1,500	-		1,500	
<b>TOTAL GATES (20)</b>	<b>62,768</b>	<b>49,425</b>	<b>62,287</b>	<b>26,486</b>	<b>43%</b>	<b>35,801</b>	<b>-</b>
<b>McCARTHY-TOWNE</b>							
24 - Instruction Supplies	46,206	48,035	43,206	18,059		25,147	
25 - Instruction Textbooks	16,917	7,178	(903)	3,103		(4,006)	
26 - Instructional Services	10,000	9,300	10,000	-		10,000	
32 - Other, Maintenance of Equipment	1,200	2,765	1,200	-		1,200	
35 - Other, Admin Supplies	4,500	6,333	4,500	3,901		599	
40 - Other, Travel / Conferences	12,000	325	9,000	710		8,290	
<b>TOTAL McCARTHY-TOWNE (21)</b>	<b>90,823</b>	<b>73,936</b>	<b>67,003</b>	<b>23,839</b>	<b>36%</b>	<b>43,164</b>	<b>-</b>
<b>MERRIAM</b>							
24 - Instruction Supplies	40,215	43,894	51,964	25,032		26,932	
25 - Instruction Textbooks	1,575	12,244	(1,789)	12,451		(14,240)	
26 - Instructional Services	8,000	-	7,000	-		7,000	
31 - Other, Maintenance Buildings & Gro	9,000	2,032	4,500	-		4,500	
32 - Other, Maintenance of Equipment	2,000	2,442	2,000	493		1,507	
35 - Other, Admin Supplies	10,500	5,312	3,500	2,106		1,394	
40 - Other, Travel / Conferences	3,000	838	-	-		-	
<b>TOTAL MERRIAM (22)</b>	<b>74,290</b>	<b>66,762</b>	<b>67,175</b>	<b>40,082</b>	<b>60%</b>	<b>27,093</b>	<b>-</b>
<b>SPECIAL PROJECTS (new FY23)</b>							
09 - Salaries, Miscellaneous Student Services			10,000	18,900		(8,900)	
11 - Salaries, Substitutes - Miscellaneous			8,000	300		7,700	
26 - Instructional Services			1,500	-		1,500	
35 - Other, Admin Supplies			38,500	23,258		15,242	
40 - Other, Travel / Conferences			1,000	-		1,000	
<b>TOTAL SPECIAL PROJECTS (29)</b>			<b>59,000</b>	<b>42,458</b>	<b>72%</b>	<b>16,542</b>	<b>-</b>

ADMIN BUDGET / Character Description	2022 Final Budget	2022 Final Actual	2023 Final Budget	2023 YTD Exp (9/30/22)	2023 YTD Exp % by Admin	2023 Balance Available	2023 Projected Y/E Balance	
<b>PHYSICAL EDUCATION</b>								
24 - Instruction Supplies	28,972	29,522	28,972	3,800		25,172		
26 - Instructional Services	-	300	-	3,700		(3,700)		
35 - Other, Admin Supplies	1,000	40	1,000	139		861		
40 - Other, Travel / Conferences	1,500	325	1,500	150		1,350		
<b>TOTAL PHYSICAL ED (37)</b>	<b>31,472</b>	<b>30,187</b>	<b>31,472</b>	<b>7,789</b>	<b>25%</b>	<b>23,683</b>	<b>-</b>	
<b>TOTAL CONTINGENCY (01/99)</b>	<b>500,000</b>	<b>164,936</b>				<b>-</b>	<b>-</b>	
<b>OPERATING BUDGET TOTAL</b>	<b>100,220,722</b>	<b>98,850,072</b>	<b>102,899,440</b>	<b>28,140,593</b>	<b>27%</b>	<b>74,742,305</b>	<b>\$ -</b>	<b>0.0%</b>

**ACTON BOXBOROUGH REGIONAL SCHOOL DISTRICT  
SPECIAL REVENUE, REVOLVING, AND GIFT FUNDS  
9/30/2022**

Operating		Fund Balance 6/30/22	Receipts	Expenses	Prepaid Revenue Adjustment	Munis Balance as of 09/30/2022
	<b>LUNCH</b>					
K Nelson	3201 LUNCH	1,020,123.48	283,655.46	341,961.55	(15,997.58)	945,819.81
K Nelson	3360 SCHOOL LUNCH PRIVATE GRANTS / GIFTS	0.00	0.00	0.00		0.00
	<b>SUPERINTENDENT</b>					
P Light	3311 SUPERINTENDENT GIFTS	226.15	0.00	0.00		226.15
	<b>DISTRICTWIDE</b>					
P Light	3353 DISTRICT WIDE GIFTS	2.00	0.00	0.00		2.00
M Altieri	3356 ABSAF: MIDDLESEX BANK	0.00	0.00	0.00		0.00
	<b>TEACHING &amp; LEARNING</b>					
D Bookis	3318 PARENT INVOLVEMENT PROJECT	14,768.80	0.00	0.00		14,768.80
D Bookis	3323 CURRICULUM GIFT	1,295.14	0.00	0.00		1,295.14
D Bookis	3362 STEAM CURRICULUM	1,299.34	0.00	0.00		1,299.34
M Altieri	3401 SCHOOL CHOICE	8,903.45	16,668.00	7,846.48		17,724.97
M Altieri	3406 ADK	196,748.39	192,559.00	61,165.26		328,142.13
	<b>EDUCATION TECH</b>					
A BISIEWICZ	3504 LOST TECHNOLOGY	3,167.00	30.00	0.00		3,197.00
	<b>FINANCE</b>					
D Verdolino	3016 CIRCUIT BREAKER	2,403,360.00	0.00	0.00		2,403,360.00
D Verdolino	3501 INSURANCE REIMB	17,102.82	66,396.34	151,495.39		(67,996.23)
	<b>FACILITIES</b>					
General	4002 DOUGLAS SCHOOL FEASIBILITY STUDY	56,587.15	0.00	0.00		56,587.15
General	4003 CAPITAL STABILIZATION FUND	1,044,984.61	5,990.50	0.00		1,050,975.11
General	4004 CAPITAL PROJECTS FUND	1,164,025.28	0.00	0.00		1,164,025.28
General	4005 DOUGLAS / GATES SCHOOL CONSTRUCTION	17,037,674.91	719,137.00	5,705,013.63		12,051,798.28
General	4006 TRANSPORTATION STABILIZATION FUND	0.00	0.00	0.00		0.00
D Verdolino	3328 NSTAR POWER DOWN PROJECT	5,144.00	0.00	0.00		5,144.00
D Verdolino	3329 FRIENDS OF LOWER FIELDS	0.00	0.00	0.00		0.00
D Verdolino	3342 WEST ACTON BOARDWALK	9,857.40	0.00	0.00		9,857.40
D Verdolino	3418 TRANSPORTATION	29,421.75	9,820.24	4,257.94		34,984.05
	<b>SPECIAL EDUCATION</b>					
J Truslow	3428 ODP / PACE PROGRAM REVOLVING	146,700.98	391.70	6,064.12		141,028.56
J Gibowitz	3429 AD INTEGRATED PRESCHOOL	43,040.01	90,100.00	39,519.21		93,620.80
J Truslow	3357 SPECIAL EDUCATION PRIVATE GRANTS / GIFTS	0.00	0.00	0.00		0.00

**ACTON BOXBOROUGH REGIONAL SCHOOL DISTRICT  
SPECIAL REVENUE, REVOLVING, AND GIFT FUNDS  
9/30/2022**

Operating		Fund Balance 6/30/22	Receipts	Expenses	Prepaid Revenue Adjustment	Munis Balance as of 09/30/2022
	<b>COMMUNITY EDUCATION</b>					
E Bettez	3402 COMMUNITY ED	165,281.27	818,824.84	403,182.09		580,924.02
E Bettez	3403 USE OF FACILITIES	21,188.07	17,920.00	1,918.66		37,189.41
E Bettez	3404 DRIVERS' ED	115,652.84	90,384.66	49,074.09		156,963.41
E Bettez	3407 EXTENDED DAY PROGRAMS	956,942.41	421,168.44	149,052.97		1,229,057.88
E Bettez	3361 COMMUNITY ED PRIVATE GIFTS / GRANTS	0.00	0.00	0.00		0.00
E Bettez	3431 LOWER FIELDS FACILITY RETAL REVOLVING	136,079.75	12,465.25	757.58		147,787.42
	<b>PRINCIPAL SUPPORT</b>					
Andrew Shen	3358 STUDENT ASSISTANCE - HOMELESS / FOOD INSEC	1,382.00	0.00	0.00		1,382.00
	<b>3416 LIBRARY REVOLVING</b>					
J Dean	SENIOR HIGH	2,610.74	0.00	0.00		2,610.74
J Marcotte	JUNIOR HIGH	1,197.15	0.00	772.19		424.96
D Labb	BLANCHARD	4,363.62	0.00	591.37		3,772.25
V. Gransewicz	CONANT	7,446.00	0.00	745.14		6,700.86
L Sullivan	DOUGLAS	1,662.99	0.00	0.00		1,662.99
A. Warren	GATES	4,586.98	0.00	772.19		3,814.79
C Nealon	MCCARTHY TOWNE	419.50	15.00	0.00		434.50
B. Amitrano	MERRIAM	400.05	0.00	0.00		400.05
	<b>SENIOR HIGH</b>					
S Martin	3301 ATHLETIC GIFTS	1,000.00	0.00	0.00		1,000.00
S Martin	3303 ABSAF:SH ATHLETICS	0.00	0.00	0.00		0.00
S Martin	3405 ATHLETIC REVG	408.25	115,246.89	61,146.35		54,508.79
G Arsenault	3302 ABSAF:SH PERFORMING ARTS	3,208.04	0.00	0.00		3,208.04
J Dean	3306 SENIOR HIGH WELLNESS GIFTS	3,127.02	0.00	241.50		2,885.52
J Dean	3308 SH GIFT:PTSO	1,336.57	0.00	0.00		1,336.57
J Dean	3309 SH GIFT:OTHER	7,105.70	35.89	650.00		6,491.59
J Dean	3313 ABSAF:SH EXTRACURRICULAR	4,088.56	0.00	0.00		4,088.56
J Dean	3315 UNITED WAY GIFT	0.00	0.00	0.00		0.00
J Dean	3319 SH: COMMUNITY SERVICE GIFTS	4,976.23	0.00	0.00		4,976.23
J Dean	3320 SH: STEM PROGRAM	4,170.10	0.00	(650.00)		4,820.10
J Dean	3321 AB FRIENDS OF DRAMA	0.00	0.00	0.00		0.00
J Dean	3359 SH PRIVATE GRANT: SANOFI GENZYME MSEF	5,326.14	0.00	0.00		5,326.14
J Dean	3412 LOST BOOKS -SENIOR HIGH	15,210.39	159.00	0.00		15,369.39
J Dean	3413 PARKING-SENIOR HIGH	12,529.80	31,480.00	2,428.52		41,581.28
J Dean	3414 SUMMER SCHOOL TUITION	63,096.46	39,441.26	57,200.01		45,337.71
G Arsenault	3415 PERFORMING ARTS REV	1,578.19	21,893.50	6,753.05		16,718.64
J Dean	3420 EMPORIUM REVOLVING	0.00	13,739.08	13,896.50		(157.42)
G Arsenault	3423 SH: PROSCENIUM CIRCUS	25,776.79	675.35	4,240.00		22,212.14
J Dean	3424 SH:COUNSELING/TESTING	41,347.31	3,724.09	1,134.24		43,937.16
G Arsenault	3425 SH CHORUS	7,458.23	105.00	0.00		7,563.23

**ACTON BOXBOROUGH REGIONAL SCHOOL DISTRICT  
SPECIAL REVENUE, REVOLVING, AND GIFT FUNDS  
9/30/2022**

Operating		Fund Balance 6/30/22	Receipts	Expenses	Prepaid Revenue Adjustment	Munis Balance as of 09/30/2022
<b>JUNIOR HIGH</b>						
J Marcotte	3305 JUNIOR HIGH GIFTS	3,950.52	0.00	1,910.91		2,039.61
J Marcotte	3312 ABSAF:JH EXTRACURRICULAR	3,043.95	0.00	0.00		3,043.95
J Marcotte	3327 DRAGONFLY THEATER	74,930.10	0.00	0.00		74,930.10
J Marcotte	3411 LOST BOOKS -JUNIOR HIGH	2,780.73	0.00	0.00		2,780.73
J Marcotte	3421 JH STORE REVOLVING	215.53	40.00	0.00		255.53
J Marcotte	3422 JH THEATER REVOLVING	10,752.86	1,875.00	815.00		11,812.86
<b>BLANCHARD</b>						
D Labb	3348 BLANCHARD GIFTS	11,522.94	0.00	0.00		11,522.94
D Labb	3408 BLANCHARD AM/PM XD	8,855.67	0.00	0.00		8,855.67
D Labb	3355 BLANCHARD PIANO TUNING	0.00	0.00	0.00		0.00
<b>CONANT</b>						
V. Gransewicz	3334 CONANT PTO	0	0	0		0
V. Gransewicz	3343 CONANT ENRICHMENT GIFT	16,652	0	4,080		12,572
V. Gransewicz	3349 CONANT GIFTS	1,050	0	125		925
<b>DOUGLAS</b>						
L Sullivan	3335 DOUGLAS PTO	0	0	0		0
L Sullivan	3350 DOUGLAS GIFTS	298	525	125		698
L Sullivan	3409 DOUG: DAWN/DUSK	60,937	0	0		60,937
<b>GATES</b>						
A. Warren	3336 GATES PTO	0	0	0		0
A. Warren	3339 GATES GIFTS	20,589	0	125		20,464
A. Warren	3344 GATES ENRICHMENT GIFT	58,914	0	21,421		37,493
<b>MCCARTHY TOWNE</b>						
C Nealon	3337 MCCARTHY PTO	0	0	0		0
C Nealon	3345 MCT ENRICHMENT GIFT	38,100	0	11,024		27,076
C Nealon	3351 MCCARTHY TOWNE GIFTS	312	0	1,525		(1,213)
<b>MERRIAM</b>						
B. Amitrano	3338 MERRIAM PTO	0	0	0		0
B. Amitrano	3352 MERRIAM GIFTS	110	0	125		(15)
B. Amitrano	3410 MERRIAM AM/PM	7,313	0	0		7,313





# Acton-Boxborough Regional School District

15 Charter Road - Acton, MA 01720  
www.abschools.org

**Finance Department**  
David A. Verdolino, Director  
(978) 264-4700  
dverdolino@abschools.org

To: Superintendent, School Committee  
From: Dave Verdolino  
Re: Financial Report on FY2022 Closeout  
Date: September 22, 2022

Peter, Members –

The Finance Department has completed the closeout process for FY2022; materials have been submitted to the independent auditors (who have completed their engagement fieldwork) and the DESE and DOR End-of-Year reporting tasks are in process.

This memo provides a detailed summary of FY2022 operating fund activities (revenue and expenditures, budget versus actual), a preliminary estimate of E&D Reserve as of July 1, 2022, a summary of other reserve positions and revolving accounts, an update of federal grants (including Covid/stimulus awards) and a look-ahead to FY2023.

## I - FY2022 Budget-to-Actual

<b>REVENUES –</b>	Total Appropriated Budget	\$99,719,222
	Less – Budgeted Use of Reserves	<u>(1,595,000)</u>
	Total Budgeted Revenues	\$98,124,222
	Actual Revenues	98,561,437
	<b>Net Revenue Variance</b>	<b>\$ 437,215 (0.45%)</b>

A preliminary yearend revenue summary is included with this report. Significant components of the yearend variance are discussed below. Note that much of this variance information was known, and projected in financial reports, previously during the year just ending.

**1. Chapter 70 (State Education Aid); total FY22 revenue = \$15.4M; variance <\$2K>**

The Student Opportunity Act (SOA) mandated that all districts receive a baseline increase in Chapter 70 Aid (Minimum Aid) of \$30 per student, which the District received in FY22. The budget-to-actual variance represents a small difference between the enrollment estimate used during budget development and the actual enrollment reported to DESE.

**2. Regional Transp. Aid; total FY22 revenue = \$2.1M; variance \$176K**

The final state regional transportation aid payment was received on June 30 and represented a total reimbursement rate of 85% of eligible transportation costs. When this revenue source is estimated for budgeting purposes, it is too early to know (1) the final total costs of the then current year on which the aid reimbursement will be based, and (2) the final rate approved by the state legislature. The District's strategy has been to conservatively but realistically budget transportation aid to avoid unpleasant surprises (deficits) and minimize surpluses.

**3. Charter Reimbursement Aid; total FY22 revenue = \$190K; variance \$90K**

Reimbursements and assessments relating to the Charter School program are subject to fluctuation during the year, as student data are processed. Reimbursements are intended to phase in the potential cost to districts of students opting for enrollment in charter schools. While A-B received more FY22 Charter Aid than budgeted, this was (as in previous years) offset by an increased assessment; see EXPENDITURES below in this section of the report.

**4. Medicaid Reimbursement; total FY22 revenue = \$610K; variance \$360K**

The federal government significantly changed cost reimbursement guidelines to reflect the impact of the pandemic on providing eligible medical services. This is likely to be a one-year phenomenon, so the net variance being the primary source of net revenue surplus accruing to E&D is appropriate. In comparison, the \$610K net revenue received in FY22 greatly exceeded the previous 5-year average (\$219K) by nearly \$400K; the District estimated \$200K in Medicaid reimbursement in developing its FY23 budget.

**5. Investment Income; total FY22 revenue = \$89K; variance <\$176K>**

Similar to last year, interest rates continued to be depressed for most of the year, resulting in a deficit (as had been projected all year). Rates did increase rather significantly during the fourth quarter, from under 0.2% to nearly 1.6% by June 30. At that rate, the budget estimate for investment earnings in FY23, \$150K, should reasonably be attained.

<b>EXPENDITURES –</b>	Total Appropriated Budget	\$99,719,222
	Actual Expenditures	98,179,161
	Preliminary Encumbrances	860,626
	<b>Net Expenditure Variance</b>	<b>\$ 679,435 (0.68%)</b>

Included with this report are detailed expenditure summaries, by administrative area (budget responsibility) and by character code (account classification). Significant components of the anticipated yearend expenditure variance are discussed below; the discussion tracks to administrative areas, with character code data used as applicable for explanatory purposes.

**Admin 01 – Superintendent/School Committee; FY22 budget = \$133K; variance <\$160K>**

The FY22 budget was exceeded primarily by two causes. The District engaged the continued services of The Leadership Academy to foster equity-based instruction at a cost of \$37K; in FY21, the initial contract with this firm was funded via Covid relief funds. Second, the District paid its share (\$130K) of the assessment required to liquidate the remaining liabilities of EDCO, as extensively discussed by the Superintendent, complying with its plan of dissolution.

**Admin 02 – Teaching & Learning; FY22 budget = \$308K; variance <\$74K>**

The District centrally purchased a new mathematics curriculum for all elementary schools. The resulting deficit in this administrative category is offset by the resulting aggregate savings from the individual schools not using their own funds for this purpose.

**Admin 03 – Finance; FY22 budget = \$22.9 million; variance <\$106K>**

This department's budget consists overwhelmingly of non-discretionary costs, such as: debt service; employee health insurance premiums; retirement-related costs (retiree health insurance premiums, Medicare employer contributions, Middlesex County Retirement System assessment,



and contributions to the district's OPEB Trust), workers compensation and property & casualty insurance premiums; and, assessments by the state's Charter School program and Minuteman Tech's program at R.J. Grey Junior High School.

Significant budget variances within this administrative area are as follows:

**1. Health insurance premiums; FY22 total budget (employees and retirees) = \$9.8 million; total variance <\$156K>**

There were several more benefitted staff members and retirees than had been budgeted. In total, health insurance costs exceeded the total budget for active employees and retirees by 1.5%.

**2. Middlesex County Retirement System assessment; FY22 budget = \$3.2 million; variance \$55K**

This assessment is determined actuarially by the state's pension administration. The assessment funds both this year's annuity payments to retirees plus a share of the unfunded actuarial liability considered earned by current eligible (non-certified) employees who will retire with future pension benefits. The District took advantage of the System's offer of a discount for early payment of this obligation, resulting in budget savings.

**3. State Charter School Assessment; FY22 budget = \$475K; variance <\$99K>**

This program is intended to assess districts for the Foundation Budget costs of resident students. As discussed above, in FY22 the state's final Charter School Tuition assessment (\$574K) was significantly higher than had been budgeted (\$475K). When offset by the Charter Aid provided by the state, the net variance (reimbursement minus assessment) was <\$9K>.

**4. Workers Compensation and P&C Insurance; FY22 budget = \$684K; variance \$57K**

Through taking advantage of prepayment discounts, generally favorable claims experience and conservative budgeting, the District again had favorable budget variances through its membership with MIIA (MA Interlocal Insurance Agency).

**Admin 04 – Human Resources; FY22 budget = \$63.4 million; variance \$710K (1.1%)**

Individual cost centers within this administrative budget generally experienced modest favorable variances to budget (e.g., teachers \$130K favorable variance from a budget of \$42 million, or 0.3%). Two major exceptions to this generalization were support staff and substitutes, whose explanations are related, and a state Covid-related reimbursement program.

The District experienced a recurring shortage of hourly staff (teacher assistants, custodians, bus drivers, etc.) due to the inability to promptly fill vacancies, sometimes if at all. This issue carried over from similar experiences felt (though more severely) during FY21, and can be largely be blamed on the continued effects of Covid. Collectively, these shortages resulted in a budget variance of over \$500K. Partially offsetting this favorable budget result was the need to pay more, often at a premium, for substitutes.

In addition, the District benefitted from a one-time state program to reimburse public employers for the cost of sick time benefits used by employees for Covid-related absences. Through the dedicated efforts of HR department staff to maximize the opportunity presented by this grant, the District received over \$200K in related reimbursements.

In summary, the District generally has experienced a yearend personnel budget variance of between \$200-\$400K. The much larger variance in FY22 is directly attributable to the factors identified in the previous two paragraphs. Many other individual personnel cost centers experienced much more modest variances that, in the aggregate, were favorable.

**Admin 05 – Special Education; FY22 budget (net of CB) \$6.8 million; variance \$516K**

97% of this department’s budget consists of three categories: out-of-district tuition; special needs transportation; and, in-district contracted services. By systematically making significant additions to special education certified staff over the last several years, the District has experienced a downward trend in budgeting for out-of-district tuition costs. FY22 tuition costs were significantly under budget, due to several students returning to District placement or moving out-of-state; as a result, actual Circuit Breaker usage was reduced, thereby preserving reserve funds for FY23.

**1. Tuition, including Circuit Breaker (CB) offset; net variance \$420K**

<u>Type of Program</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Private Day (49 students)	\$4,203K	\$4,106K	\$ 97K
Residential (12 students)	2,045K	1,815K	230K
CASE Collab. (14 students)	895K	594K	301K
Other Collabs. (11 students)	484K	407K	76K
Public & Extended Year Services	<u>198K</u>	<u>197K</u>	<u>1K</u>
Gross Tuition cost	\$7,825K	\$7,119K	\$706K
Less – Circuit Breaker offset*	<u>&lt;3,599K&gt;</u>	<u>&lt;3,312K&gt;</u>	<u>&lt;287K&gt;</u>
Net Tuition expenditure	\$4,226K	\$3,806K	\$420K

\* - CB Reserve as of June 30, 2022 is \$2.4M, which must be spent during FY23.

**2. Special Needs Transportation; FY22 budget \$1.8 million; variance \$146K**

Our primary transportation service provider, CASE Collaborative, experienced a surplus which was credited proportionately to member districts in FY22.

**3. Special Needs Contracted Services; FY22 budget \$587K; variance <\$50K>**

This variance reflects the continued strategy of maximizing service delivery within the District to the extent educationally appropriate and economically beneficial.

**Admin 06 – Education Technology; FY22 budget \$617K; variance <\$127K>**

Technology purchases leading up to and during the pandemic were increased significantly, especially devices. Although there have been Covid-related grant opportunities to augment District spending on technology, through FY22 the budget has not yet kept pace with the additional needs for service and replacement of technology devices and applications.

**Admin 07 – Facilities and Operations; FY22 budget \$3.7 million; variance <\$432K>**

Most cost categories in this administrative area (consisting of capital outlays, building custodial and maintenance services, student transportation and utilities) experienced minor variances from their FY22 budgeted levels. The significant exception was the cost of utilities (principally electricity for building usage) and fuel (gasoline for buses), resulting from significantly higher rates experienced chiefly during the second half of the fiscal year.

The total cost variance for electricity utilities and fuel, a budget deficit of <\$185K>, was partially offset by modest surpluses throughout remaining line items.

## Update

The District's FY22 operating budget was subsidized from the existing balance of two FY21 stabilization reserves, Transportation (\$200K) and Capital (\$150K). To reflect these subsidies, expenditures totaling \$350K were charged directly to those Stabilization Funds. As a result, the operating budget for Facilities during FY22 was not charged for these expenditures; therefore, those costs need to be reflected in the variance analysis, and preliminary E&D estimate, contained here.

### **Admin 10 – Diversity, Equity & Inclusion; FY22 budget \$348K; variance \$151K**

Similar to FY21, through strategic use of several federal and state Covid-related relief grants, we were permitted to supplant what otherwise would have been budgeted costs with eligible grant expenditures. Primarily, “wrap-around” family services provided through our contract with the Assabet Valley Collaborative, stipends to staff for development of the remote and hybrid learning structures used during the school year, and savings from avoided costs of deferring many of the customary professional development initiatives and summer programs that were rendered moot by Covid, similar to our experience in the previous year.

### **Instructional Programs (Buildings and Departments); variance summary as follows:**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Admin 15 – Senior High</b>	\$520K	\$470K	\$ 50K
<b>Admin 16 – Junior High</b>	248K	208K	40K
<b>Admin 17 – Blanchard</b>	81K	72K	9K
<b>Admin 18 – Conant</b>	71K	55K	16K
<b>Admin 19 – Douglas</b>	70K	45K	25K
<b>Admin 20 – Gates</b>	63K	49K	13K
<b>Admin 21 – McC/Towne</b>	91K	76K	15K
<b>Admin 22 – Merriam</b>	74K	67K	8K
<b>Admin 08 – Performing Arts</b>	89K	75K	14K
<b>Admin 09 – Visual Arts</b>	128K	128K	-
<b>Admin 13 – Athletics</b>	113K	105K	8K
<b>Admin 39 – Health/Phys. Ed.</b>	31K	30K	<u>1K</u>
			\$199K

The Finance Department implemented a spending “pause” in the spring in order to try to bolster the resulting yearend turnback. Also, as noted in the discussion of Admin 02 (Teaching & Learning), the elementary budgets experienced savings from the central purchase of new mathematics curriculum materials, which were charged to the district-wide budget.

<b>GENERAL (OPERATING) FUND SUMMARY -</b>	<b><u>FY22</u></b>	<b><u>FY21</u> (\$000)</b>
FY2022 Revenue and Expenditures:		
Revenue Variance	\$ 437,215	\$ 70K
Expenditure Variance -		
District Identified Budget Items	809,627	835K
Covid Reserve Supplemental Budget	n/a	500K
Non-Budget (EDCO Settlement Costs)	<u>(130,192)</u>	<u>(165K)</u>
<b>Gross Budget Variance</b>	<b>\$ 1,116,650</b>	<b>\$1,240K</b>

## II – Preliminary Estimate of E&D Reserve as of July 1, 2022

Certified E&D Reserve as of July 1, 2021	\$ 3,245,055 (3.2%)*
Add – Net FY22 Budget Variance (previous page)	1,116,650
Add – Net prior year encumbered variance	89,687
Add – Net change in prepaid expenses	48,873
Less – Appropriated with FY23 Budget	<u>(1,500,000)</u>
Preliminary E&D as of July 1, 2022	\$ 3,000,265 (2.9%)*

\* - percentage of subsequent year appropriation (max = 5.0%)

The foregoing calculation provides a reasonable estimate of E&D Reserve at the end of FY22; however, the certified balance may vary from that total. We are in the process of submitting the yearend reporting package to DOR; their review process will be scheduled and certification of E&D will result from that review. The review process took longer than usual during the last two years, with certification being received in January (FY20) and February (FY21), respectively.

## III – Summary of District Reserve Accounts as of June 30, 2022

The District's overall financial position, based on its identified reserve funds as of yearend, remains strong, as evidenced by the following reserve fund summary for FY22:

<u>Fund</u>	<u>Reserve Type</u>	<u>Begin Balance</u>	<u>Net Change**</u>	<u>Ending Balance</u>
1000	Unreserved FB*	\$ 3,350,185	\$(293,663)	\$ 3,056,522
3016	Circuit Breaker	2,410,016	193,344	2,603,360
3418	Transportation	200,000	(200,000)	-
4003	Capital Stabilization	<u>1,191,204</u>	<u>(146,219)</u>	<u>1,044,985</u>
	Totals (FYI)	\$ 7,151,405	\$(446,538)	\$ 6,704,867
	<i>% of Gen. Fund budget</i>	<i>7.2%</i>		<i>6.5%</i>

\* - General Fund Unreserved Fund Balance is the district's accrual basis reserve, representing the cumulative difference between cash and other assets (including accrued receivables) versus liabilities (including accrued expenses) and other commitments of the general fund. On an accounting basis, it is the starting point from which E&D Reserve is determined, after making the statutory adjustments as discussed above. While "Certified E&D" is the more familiarly-used measure of uncommitted district reserves (just as "Free Cash" is to town reserves), Unreserved Fund Balance offers a more accurate measurement of financial position when presented in the above combined analysis.

\*\* - Net change for each reserve type represents, generally:

General Fund – Budget variance (\$1,116K per previous page) minus \$1.5M E&D usage committed to defray FY23 assessments (considered a FY22 transaction).

Circuit Breaker – Favorable tuition expense variance (see Admin 05, page 4 above) permitted lesser use of CB reserve than had been budgeted.

Transportation and Capital Stabilization – Expended reserve transfers from previous year (totaling \$350K) as planned.

#### **IV – Summary of Revolving Fund Accounts as of June 30, 2022**

With all school operations moving back toward more “normal” levels of participation, most special programs met or exceeded breakeven financial results in FY22.

Two external factors significantly improved the finances of specific programs.

The federal government extended the eligibility waiver for participation in the School Lunch program, meaning that every student who wanted a reimbursable meal could do so without cost. As a result, participation increased dramatically. Also, the federal reimbursement grant for such Free meals (lunch and breakfast) exceeds the District’s stated per meal pricing. This resulted in a banner year – nutritionally and financially – although Food Services staff continued to extend themselves as they had during the two previous (pandemic) years.

Also, through the generous partnership of Acton as to the use of its American Recovery Plan Act (ARPA) grant allocation, the District received \$1 million in FY22. Most of the funds were used to defray Covid-related expenditures (versus supplanting of budgeted costs). The largest share of this reimbursement was used to restore the balances in Community Education programs (Adult Education and Extended Day), which had been severely impacted during the previous two years, to levels that should allow for sustainability going forward.

As reported here last year, the District’s aggregate revolving fund balances had decreased by about \$3 million during the two pandemic-affected years. Participation is still not where it was pre-pandemic; and it is uncertain whether, and when, successful results enjoyed prior to FY20 will return.

A summary of financial results from major special revenue funds is as follows:

<u>Dept./Program</u>	<u>Begin Balance</u>	<u>Net Change*</u>	<u>ARPA**</u>	<u>End Balance</u>
Food Services Department –				
School Lunch	\$ 258,021	\$ 762,102	-	\$ 1,020,123
Community Education Department –				
Adult Ed. & Gifts	32,258	41,415	\$ 91,608	165,281
Driver Education	138,057	(22,404)	-	115,653
Extended Day	387,194	62,059	\$507,689	956,942
Other Departments -				
Athletics & Gifts	76,622	(75,214)	-	1,408
All-Day Kindergarten	63,955	132,793	-	196,748
Occ. Development	160,046	(13,345)	-	146,701
Integrated Pre-K	4,516	38,524	-	43,040

\* - Net change attributable to program operations

\*\* - Infusion of Acton ARPA funds



## **V – Summary of Federal Grant Accounts as of June 30, 2022**

**ENTITLEMENTS through DESE** – The district expended over \$1.6M from entitlement grants it received in FY22, including balances legally carried over from FY21; the aggregate total of grant expenditures remained constant between years. All required financial reports have been filed and there are no deficit grant balances.

**FEDERAL (Covid Relief) FUNDS** – In addition to the ARPA subgrantee funding noted in the previous section, the District expended funds from direct federal aid programs in FY22 as follows:

<u>Program</u>	<u>Purpose</u>	<u>Expended</u>
FEMA – FY22	Direct Covid mitigation	\$ 179,737
FEMA – FY21	Direct Covid mitigation	438,138
CARES Act – FY22	Municipal Covid assistance	128,498
ESSER-3 – FY22	District Covid assistance	331,378

FEMA claims represent 100% reimbursement for eligible costs associated with ongoing efforts to mitigate the impact of the pandemic. The FY21 claimed expenditure noted above had been initially denied, but subsequently approved by FEMA and a contract for the reimbursement of those funds was recently executed. We expect to file a final FEMA claim through December 31, 2022, which is currently projected to be the program's expiration date.

CARES Act funding was (similar to ARPA per the preceding page) awarded at the municipal level. The District's receipt of CARES Act funds was used primarily to underwrite the cost of the District's community meals program that provided significant relief during the pandemic to food insecure families.

ESSER-3 is the third in a series of DESE-administered Covid relief grants. The District's ESSER-3 allocation of \$918K can be used over three years (FY22-24) and has been earmarked by the District primarily for implementation of MTSS initiative.

## **VI – FY2023**

The first quarter financial report for FY23 will be presented at the November 1 School Committee meeting, and will contain a more detailed look at the positive revenue projections that have been identified to date, including:

- Boost in Minimum Chapter 70 Aid (to \$60 per pupil from \$30 as budgeted)
- Continued robust Medicaid reimbursement
- Investment income projected significantly ahead of prior year revenues and current year's budget, due to federal fund rate increases

FY23 represents the state's second year of funding implementation of the Student Opportunity Act, which was intended to provide an additional \$1.5B in education aid over a 7-year period. Because of continued declining enrollment, as well as a high target local share of the Foundation Budget (a component of the Chapter 70 formula calculation), A-B does not appear to be a candidate to receive anything in the way of additional Chapter 70 aid other than the \$30 per pupil Minimum Aid called for in the SOA.

The district's FY23 budget makes use of slightly lower total amount of reserves than in FY22, as follows:

Amounts in \$000s	Used to Offset Budget (year)	
	<u>FY22</u>	<u>FY23</u>
E&D Reserve	\$1,245	\$1,500
Stabilization Funds (capital, transp.)	350	300
Circuit Breaker (tuition budget offset)	<u>3,600</u>	<u>3,300</u>
Total Reserves Used	\$5,195	\$5,100

Last year in this space, it was stated that “Future budgets should attempt to level, if not reduce, the use of these reserves; that will be a difficult process when, as is essentially the case, use of reserves at the current levels represents the ‘base budget’”. The FY24 budget process (already underway) will undoubtedly be tasked with further reducing total reserve usage. When combined with what is expected to be pressure to minimize member assessments, that bodes for a challenging year ahead, financially.

Lastly, while this is intended to be a preliminary report on FY22 finances, the information contained herein will be augmented as necessary as anticipated events and/or conditions change.



## Acton-Boxborough Regional School Committee Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	4.b
<b>AGENDA ITEM TITLE</b>	New Business		
<b>PRESENTER(S)</b>	Adam Klein		
<b>SUMMARY OF TOPIC</b>	FY24 Budget Guidelines and FY Budget Timeline		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
	No action requested - this is a short update or presentation of information
	Request input and questions from the School Committee, but no vote required
<b>X</b>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
<b>X</b>	for the first time, with a request that the School Committee vote at a subsequent meeting or
	with the request that the School Committee take action immediately

***If formal action is requested, include a suggested motion or contact Julie LaLumiere.***

<b>APPROX AGENDA TIME</b>	15 mins.
<b>FOLLOW-UP</b>	
<b>ATTACHMENTS</b>	Draft Guidelines and Timeline

*To develop engaged, well-balanced learners through collaborative, caring relationships.*

WELLNESS • EQUITY • ENGAGEMENT

## ABRSC FY24 Budget Guidelines

In addition to our ongoing budget guidelines, the ABRSC would like to see the district target the budget increased for FY24 between x% and x%. Additionally, the district should attempt to target use of Excess and Deficiency (E&D) reserves to \$x. In doing so, the committee believes it is important to take into consideration the following FY24 specific budget guidelines.

1. Consider the budgetary impact of collective bargaining agreements on the District's ability to provide services for students.
2. Evaluate opportunities to create organizational efficiencies in order to prioritize services to students, including those who have been disproportionately underserved.
3. Evaluate class sizes at all levels and budget, to the degree resources are available, to maintain class sizes within school committee guidelines
4. Ensure students' have access to a robust system of supports for their:
  - a. Social emotional, mental and behavioral health needs, as well as their
  - b. Academic needs
5. Continue to fund work to promote all students' sense of belonging through a strong and inclusive school climate and culture.
6. Provide resources that continue to address disproportionate outcomes for students who have been historically underserved by schools.
7. Continue a path toward tuition-free All-Day Kindergarten to the extent that it is economically feasible.



# Acton-Boxborough Regional School District

15 Charter Road - Acton, MA 01720  
www.abschools.org

**Finance Department**  
David A. Verdolino, Director  
(978) 264-4700  
dverdolino@abschools.org

## Acton-Boxborough Regional School District – FY2024 Budget Development Schedule - DRAFT

file = DV / FY24ff / Budget Schedule (Revised Oct, 2022)

**Based on Acton's Town Meeting (scheduled on May 1) being the earlier of the two towns.**

10/20/22 School Committee: FY22 Financial Report  
Draft FY24 budget development schedule (this document)  
Preliminary FY24 staffing and class size targets

10/25/22 (Tue) Tri-Board Meeting: FY24 – Budget discussion and planning

11/01/22 (Tue) School Committee: FY23 – Q1 financial report  
FY24 – Budget development schedule (vote)  
FY24 – Budget guidelines (first reading)

11/17/22 School Committee: Budget Workshop

---

### Administration:

11/04/22 FY2024 budget workbooks, forms and instructions transmitted to administrators  
Administrators begin prep of FY24 budget requests (personnel and non-personnel)

12/9/22 Completed Budget Request Forms submitted to Finance department  
Thereafter: > Input department budget requests (Munis); review with CO administrators  
> Staffing, salary and non-salary budget review with Senior Leadership Team

---

12/01/22 School Committee: CIP update  
Full-day K tuition update (vote by SC if needed)

12/15/22 School Committee: Preliminary discussion re proposed FY24 initiatives, staffing

1/12/23 School Committee: **Budget Presentation #1** (“Superintendent Preliminary Budget”)  
Proposed FY24 staffing (new positions/reductions, initiatives)  
Preliminary projection of Assessment and Reserves

**TBD** New Governor Proposed FY24 Budget  
Cherry Sheet estimates; A-B Chapter 70 analysis

1/26/23 School Committee: **Budget Presentation #2** (“Supt. Recommended Budget”)  
Line item detail; update projected Assessment and Reserves

2/02/23 School Committee: FY23 – Q2 financial report  
**Budget Presentation #3** (if necessary)

Friday,  
2/3/23 Budget Binders are distributed (electronically)

2/16/23 School Committee: **Budget Workshop** (Comprehensive budget presentation)  
**PRELIMINARY BUDGET VOTE** (20+ days before final budget vote)  
(28 days before Mar 16)

3/02/23 School Committee: **Budget Public Hearing (required by MGL)**

3/16/23 School Committee: **Superintendent's Final Budget Recommendation**  
**FINAL BUDGET VOTE** (45+ days before earlier T/M)  
(46 days before May 1)



## Acton-Boxborough Regional School Committee

### Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	5.a
---------------------	------------	---------------------------	-----

<b>AGENDA ITEM TITLE</b>	<b>CONSENT AGENDA: Approval of Meeting Minutes, Donations, Annual Authorization</b>
--------------------------	---

<b>PRESENTER(S)</b>	Kyra Cook
---------------------	-----------

<b>SUMMARY OF TOPIC</b>	Items on the Consent Agenda do not usually require discussion and are approved with one vote. After members are asked if any items should be held out for individual consideration, a motion to approve the consent agenda is made, seconded, and voted on. Any items held from the consent agenda are then discussed and voted on separately.
-------------------------	--

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
	No action requested - this is a short update or presentation of information
	Request input and questions from the School Committee, but no vote required
<b>X</b>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
<b>X</b>	with the request that the School Committee take action immediately

***If formal action is requested, include a suggested motion or contact Julie LaLumiere.***

<b>SUGGESTED MOTION</b>	"Move that the ABRSC approve the consent agenda as proposed/amended."
-------------------------	---

<b>FOLLOW-UP</b>	
------------------	--

<b>APPROX. TIME FOR THE AGENDA ITEM (MIN.)</b>	5 min.
--	--------

<b>ATTACHMENTS</b>	Draft minutes, Donation
--------------------	-------------------------

*To develop engaged, well-balanced learners through collaborative, caring relationships.*





## Acton-Boxborough Regional School District

15 Charter Road Acton, MA 01720

978-264-4700

[www.abschools.org](http://www.abschools.org)

Acton-Boxborough Regional School Committee Meeting

October 20, 2022 from 6:30 p.m. to 9:00 p.m.

Administration Building Auditorium To view only: <https://www.youtube.com/actontv1>

**DUE TO UNEXPECTED QUORUM ISSUES, THIS MEETING WILL CALL TO ORDER AT 7:00 P.M. AND THE EXECUTIVE SESSION WILL BE HELD AT THE END AT APPROXIMATELY 8:30 P.M.**

---

Members Present: Ben Bloomenthal, Adam Klein, Ginny Kremer, Amy Krishnamurthy, Tessa McKinley, Andrew Schwartz, Yebin Wang

Members Absent: Evelyn Abayaah-Issah, Kyra Cook, Liz Fowlks, Rebecca Wilson

Others: Marie Altieri, Deborah Bookis, Peter Light, Beth Petr, Dave Verdolino

---

### 1. Call to Order (7:01)

The Acton Boxborough Regional School Committee was called to order at 7:01 p.m. by Vice Chairperson Amy Krishnamurthy. Amy noted that due to unexpected quorum issues, the meeting was being called to order at 7:00 p.m. instead of 6:30 p.m. as originally posted, and the executive session would be held at the end at approximately 8:30 p.m. Members of the public who wished to watch the meeting online were directed to Acton tv's youtube channel. It was stated that the meeting was being recorded by Acton TV.

### 2. Chairperson's Welcome - Amy Krishnamurthy

- a. Public Participation – Steve Ballard spoke regarding the September meeting after the High School lockdown. He criticized the Committee for putting off the decision about the School Resource Officer program stating that in his opinion, they effectively decided to keep the program for this calendar year.
- b. Superintendent's Update - Peter Light  
After the incident at the High School there were questions about what some of the terms used in the communications meant. A guide was created regarding safety procedures and will be sent to families and posted on the website. Mr. Light thanked everyone who worked hard to make last Saturday's Grand Opening of the Boardwalk Campus such a community success. There will be a public service announcement regarding "Next Generation 911" that the State is moving to. A text to 911 will now have a feature for people that cannot speak. "Silent Call" allows someone to call and press a number to respond. The next Community Coffee is Oct 26 at 8:30 a.m.

### 3. New Business

- a. Overview of Annual Superintendent's Evaluation Process - M. Altieri  
Marie Altieri reviewed the process using reference material from MASC.

Mr. Light shared summary slides from the previous meeting's presentation. He proposed three district goals, which were a continuation of prior work with district strategy, and one professional practice goal (focused on community engagement). This would begin a gradual shift to "outcome-oriented" (vs. output-oriented) goals. The three overarching areas are: Social Emotional Learning/Mental and Behavioral Health, Multi-Tiered Systems of Support to improve Literacy/Math outcomes, and Culturally Responsive Practices. Mr. Light did not hear much feedback that changed the direction of his thinking, with the exception of being careful about how many things he wants to do.

As part of broadening understanding and community engagement, Mr. Light has shared the goals and strategy information with both of our Senior Centers and will be bringing some seniors in to the High School next month to give them a tour, lunch and small group conversations with students as a way to learn more about each other.

After approval of the goals, Mr. Light will share the School Improvement Plans with the Committee for comment, then they will go back to the schools for finalizing. This is the last year of the late pandemic process. After this, goals will be set in the spring. It was agreed that the challenge will be to find a clear and concise way to communicate these goals to all stakeholders. As they move forward in the budget approval process, the Committee needs to explain what the District is doing and why it is important.

Andrew Schwartz moved, Ginny Kremer seconded and it was unanimously, **VOTED**: to approve the Superintendent and District Goals.

b. Budget Update - *Dave Verdolino*

i. FY22 End of Year Report

ii. FY24 Budget Development Schedule

Dave Verdolino presented the FY22 Yearend Financials reporting revenue surplus of \$437K (0.45%), expenditure surplus of \$679K (0.68%) and total generated turnback of \$\$1.12M (1.12%). The eight-year average replenishment since full regionalization is \$1,248,125. He noted that the FY22 revolving fund balance has stabilized back to the FY20 (pre covid) levels. In response to a question, Dave said the plan regarding All Day Kindergarten was to continue to charge \$1800 for the year. To move from that means those costs would have to revert to the budget.

c. FY24 Budget - *Peter Light*

i. Preliminary discussion of FY24 staffing and class size targets

Mr. Light requested preliminary feedback re Class Size guidelines IIBA before the FY24 budget is developed. The Committee has not given any guidance re secondary level classes, and these are not addressed in the policy. The Administration believes maintaining the upper elementary grade guidelines are appropriate for secondary as well. A revision to the Elementary Class Size Guidelines policy IIBA will be considered by the Policy Subcommittee.

Members asked for input from the educators and students. The Administration has initially met with department leaders at the Jr High and High School. Financial constraints must also be kept in mind. It is harder to address this at the Jr High level due to teaming. An informed decision is needed. When reducing class sizes, there is not a lot of research on how this affects student outcome unless you have very large numbers. Policy subcommittee will look at this. Anecdotally, there is a difference in experiences.

#### 4. ONGOING BUSINESS

- a. **District Goals 2022-2023 - Second Read/VOTE - Peter Light**
  - b. **Superintendent's Goals 2022-2023 Second Read/VOTE - Peter Light**
- These votes were combined and taken during item 3.a.

- c. **Consent Agenda/Action Items - VOTE - Amy Krishnamurthy**
  - i. Approval of ABRSC Meeting Minutes of 10/06/22
  - ii. Approval of Pool Renaming Subcommittee Minutes of 10/12/22
  - iii. Approval of Regional PTSO budget

Tessa McKinley moved, Adam Klein seconded and it was unanimously,  
**VOTED**: to approve the Consent Agenda.

#### d. Subcommittee and Member Reports

- i. Pool Renaming Subcommittee Recommendation - **VOTE** - Peter Light

Given the large number of people in the audience, this item was taken out of order at the beginning of the meeting. Ben Bloomenthal submitted a unanimous recommendation from the subcommittee in support of naming the pool after Coach Johnson. This was supported by a number of public speakers from several towns and whose experiences and friendships with Coach Jeff spanned as many as 40 years.

Ben Bloomenthal moved that in recognition of his outstanding contributions to the students and communities of Acton and Boxborough, the High School swimming pool be named in honor of former Coach Jeff Johnson as the "Coach Jeff Johnson Swimming Pool". Adam Klein seconded and there was discussion.

The subcommittee was thanked for their efforts, as well as the members of the public who kept up their focus during the three year waiting period and pandemic. Mr. Light especially thanked Coach's wife, Marj Johnson who was in attendance and had also worked for the District for many years.

The School Committee unanimously,  
**VOTED**: in favor of the motion.

Mr. Light will connect with Facilities Director Steve Desy keeping all informed.

Adam Klein reported that the Budget Subcommittee had reviewed tonight's numbers, draft budget calendar and guidelines, and would be asking for feedback from the Towns' Boards at the joint meeting next Tuesday night.

- e. **Statement of Warrants and Recommendation to Approve -VOTE** – *A.Krishnamurthy*  
Adam Klein moved, Ben Bloomenthal seconded and it was unanimously,  
**VOTED**: to approve the warrants (see memo)

**FYI**

- Monthly Student Enrollment, 10/01/22 - highlighted given the class size review coming up.

**EXECUTIVE SESSION**

At 8:30 p.m., Amy Krishnamurthy stated the need to meet in Executive Session pursuant to: MGL Ch 30A, sec.21(a) Purpose 3: to discuss strategy with respect to collective bargaining with the Acton-Boxborough Education Association (ABEA) because an open meeting may have a detrimental effect on the bargaining position of the Committee. She also stated that the Committee will not return to open session.

Ginny Kremer made the motion, Andrew Schwartz seconded and it was unanimously,  
**VOTED by roll call**: to enter executive session for the reason stated.  
(YES: Bloomenthal, Klein, Kremer, Krishnamurthy, McKinley, Schwartz, Wang)

**5. Adjourn**

Respectfully submitted,  
Beth Petr

List of Documents Used: Agenda, Agenda item summary pages, Superintendent Evaluation Slides (MASC), District and Superintendent's Goals 2022-2023 slides, FY22 Yearend Financial Report Slides, Budget Memo (D.Verdolino), ABRSC Meeting draft minutes (10-06-22), Pool Renaming Subcommittee draft minutes (10-12-22), Regional PTSO Budget memo, Warrants memo (D. Verdolino), Monthly Student Enrollment (10-01-22)



ACTON-BOXBOROUGH REGIONAL SCHOOL COMMITTEE (ABRSC)  
Joint Leadership Meeting with the Acton Select Board, Boxborough Select Board,  
Acton Finance Committee and Boxborough Finance Committee

Draft MINUTES

Learning Commons  
Boardwalk Campus  
75 Spruce Street, Acton

October 25, 2022  
6:45 p.m.

---

ABRSC Present: Ben Bloomenthal, Kyra Cook\*, Adam Klein, Amy Krishnamurthy, Tessa McKinley, Adam Schwartz

ABRSC Absent: Evelyn Abayahh-Issah, Liz Fowlks, Ginny Kremer, Yebin Wang, Rebeccah Wilson

Others Present: Acton Select Board: Dean Charter\*, David Martin, Jim Snyder-Grant

Boxborough Select Board: Jennifer Campbell\*, Les Fox, John Markiewicz

Acton Finance Committee: Christi Andersen, Roland Bourdon, Jason Cole, Esha Gangolli, Mike Majors, Adam Nolde\*, Steve Noone, Christine Russell, David Wellinghoff

Boxborough Finance Committee: Gary Kushner, Becky Neville, Anthony Newton, Maria Neyland\*, Priya Sundaram

John Mangiaratti, Peter Light, Marie Altieri, Dave Verdolino, Beth Petr

---

1. **Call to Order**

The Boards and Committees were called to order at 6:55 p.m. by the Chairs.

2. **Welcome and Introductions – Adam Klein**

Adam thanked [Acton TV](#) for recording the meeting which will be available on their site.

He welcomed everyone to the “amazing” new school building, a testament to what our communities can do together. Goals for the meeting included:

- Relationship Building – key to a functional government. Because much is lost in email and virtual meetings, and this was the first opportunity for most in attendance to gather in person, members were encouraged to connect with each other.
- Understanding each entity’s goals, as well as the fiscal constraints faced by all.

3. **Acton Select Board - Town Strategy/Goals – Dean Charter**

Dean thanked the District for hosting the meeting stating that the Select Board was “financially and emotionally supportive of the District”. Although the Board has not begun their budget discussions yet, he described several of their major goals:

- Reconstruction of the Dept of Public Works building which is shared with the Town and Schools. This building is “undersized, inadequate and predates the Douglas and Gates School Buildings”. (Short term)
- Determine the fate of the Isa Parlin House (Short term)

- Continue progress on the Climate Action Plan implementation, part of the 10 year Capital Plan (Long term)
- Complete street intersection improvements along Main St including Prospect St and Main St as well as Hayward Rd and Main St (Long term)

The Select Board reviews their 10 Year Capital Improvement Plan annually and tries to keep spending in line with the Plan. Current concerns include:

- Rising fixed costs of Middlesex Retirement assessments and health care are coming.
- Acton's senior population (5,570 seniors as defined by the state) is rising faster than other groups. Their needs must be considered including how to limit tax increases and help them stay in our community.
- The excellent education offered by Minuteman Tech and increasing number of AB students who choose to attend may lead to a funding shift between the two districts.
- Increased staffing in Acton's Tree & Grounds/Public Works dept is needed due to: climate change, carbon sequestration and urban forest management.

The Select Board continues to pursue efficiencies regarding regionalization opportunities such as the Regional Emergency Communications Center (with Concord) and the Veteran Services Office (with Boxborough). Dean stated that there is no sense of support for an operating override in the future.

Question: Who manages Acton's ARPA funds?

Dean: The Town Manager and Finance Department with some professional accounting support due to the complexity of the rules.

Question: What is Acton's ARPA amount?

Dean: \$7 million of which \$2 million went to the school district. A second allocation was done this past summer. John Markiewicz added that Boxborough had \$1.7 million and suggested that the two towns coordinate about how some of this could be used. Dean agreed.

#### 4. **Boxborough Select Board - Town Strategy/Goals – Jennifer Campbell**

Boxborough's new Town Administrator, Michael Johns, starts Nov 7. More formal goal outlines will be done when he transitions. Goals include:

- Transparency, to establish trust in the Board
- Code of conduct for meeting participants, in the audience and on the Board
- Support for #1 Asset - personnel
  - Fall Town Meeting will include vote on establishing a sick bank
  - More benefits, such as expanding family leave, free transfer stickers
  - Town Hall layout review to use space effectively
- Community issues: water quality (no public water source), regionalization opportunities (possible intermunicipal with Littleton), explore rejoining a vocational tech school given the interest from students (no longer member of Minuteman Tech)
- Policies and processes being reviewed especially regarding volunteers, disaster recovery plan, regional dispatch
- IT services in general, including a searchable website, shared school services

#### 5. **ABR School Committee - District Strategy/Goals – Kyra Cook (see slides)**

Kyra presented on the District Strategy from now until 2026. Adam discussed the funding of them at the end of the meeting. Kyra emphasized that covid was the context for FY21 through the current year. Hybrid and remote learning did not work for every student and every family. When everyone returned last year, there were deep social emotional needs and some students "didn't know how to do school". This year student assessments show growth (MCAS, I-Ready) but there are still cohorts of students who are not achieving as they should be.

A graphic of the District Strategy centers on students' sense of "Belonging, Relationships and Climate and Culture" (slide 3). District Priorities and Goals include:

- Continued focus on social-emotional health
- Fully implement the multi-tiered system of support model across the District
- Renew focus on belonging and cultural responsiveness across the District

What the District has done and what they are doing for each of the goals was reviewed (slides 6-8). The Strategy graphic on slide 3 summed up Kyra's message. Kids have to feel safe and stable to learn. Investments in things like the new boardwalk campus all trickle down to the students feeling like they belong and are ready to learn.

6. **Acton Finance Committee - Strategy/Goals Adam Nolde, Christine Russell** (see slides)  
Noting that the Fincom worked hard this summer gathering data to create their Point of View document, Adam introduced member Christine Russell to present.

Given how large the School District budget is for both towns, it is important for both towns to be aware of the schools' positions. Fincom believes that:

- Spending is predicted to outpace revenue (based on historical budget increases and Acton Leadership Group forecasts)
- Reserves are strong for the town but low for the School District
- Capital Projects show an expensive 5 year forecast
- Taxpayers have multiple factors impacting their wallets
- The Acton Finance Committee does not support an operational override.

Based on projections members are concerned about the next few years. It is their job to make recommendations based on the information that they currently have. The numbers exceed the revenue. They may be ok for FY24, but they won't be for FY25 and 26.

Recommendations:

- Spending
  - Combined budgets must increase no more than revenue sources minus fixed assets. It is estimated that available revenue increases will be .64% for FY24, 1.16% for FY25 and 1.39% for FY26. Evidence suggests we are at a tipping point in the budget.
- Reserves
  - Town of Acton FY23 budgeted use of \$1.25M brings Free Cash to ~\$5M or 3.18% of total budget (within DOR guidelines).
  - ABRSD use of \$1.5M in FY23 brings E&D to 1.81% of total budget (below recommended minimum of 3%). Do not count on future turnbacks to replenish E&D. Other reserves should be used as revenue sources before considering an override.
- Capital Projects
  - Limit taking on new excluded debt.
  - Approach capital projects from a needs basis. Fund ongoing maintenance within the operating budget.
  - Continue to identify projects on the horizon and plan for them accordingly.

Acton taxpayers are feeling the pinch on all sides. Inflation and health care costs will remain high for the foreseeable future. A recession is possible. The Town and Schools must manage budgets within revenue sources to avoid an operational override.

Question: Boxborough Fincom is talking about the new state rules regarding the MBTA. Will that impact budgets in Acton, especially given the train station?

Adam Nolde: This is just starting to be discussed. An assessment has not been done yet. The Town has put together an advisory board and big changes are expected, not just economically but socio-economically as well.

Question: Regarding the Minuteman Tech assessment, we've talked about double digit assessment increases. Of that assessment increase, how much is going to an excluded debt portion of the budget vs the actual operating budget of the Town?

Adam/Christine: It is a large portion. That number will be provided after the meeting.

Follow up comment: Looking at it as part of the budget, it is a small portion, but if you look at the difference of what the bottom line becomes in terms of available funds for the Town, Minuteman becomes a pretty large portion of that. Because the Town of Acton is a member of the Minuteman District as well, the speaker encouraged the Fincom to share the same financial budgetary pressure that had just been shared, with Minuteman. While some of the assessment represents fixed costs, some result from Minuteman's own budget decisions.

Adam/Christine: Some people feel the Town is underrepresented at Minuteman, and perhaps a rep should attend ALG. While they have taken on more students and increased costs, it may not be a step all would agree with. That said, there was general agreement that Minuteman Tech is a great educational option for students and families.

**7. Boxborough Finance Committee - Strategy/Goals – Maria Neyland**

Boxborough is focused on transitioning their new administrators. Members want to work with them to create a new Capital Committee. The Committee will be balancing the overall needs of the town based on the needs of all taxpayers. Budget guidance has been given to department heads to do a zero based budget. Members would also like to include as much in the operating budget as belongs there. Reoccurring and ongoing warrant articles will be added to the budget. Given the level service request, there will be no new headcount unless it is really needed. They are also looking at a level service School District budget. That said, the Finance Committee is also aware of all of the things that Kyra outlined about students' needs post covid. If cuts are made to the schools, they should not directly affect the students. Maria added that cuts should also not affect capital items because when she was on School Committee, some capital projects were avoided that now need to be addressed. Both towns' opinions must be heard. All members must bear in mind what the towns can or cannot afford. The capital needs of the school district must be considered alongside the Towns' capital needs. Boxborough needs a public safety center and a youth center.

**8. ABR School Committee - District Budget Strategy/Goals – Adam Klein (see slides)**

Adam presented on behalf of the School Committee's Budget Subcommittee. Preliminary FY24 Budget Guidelines (not reviewed by the School Committee as a whole yet) include:

- 1) Limit the budget increase to x% (full committee to discuss)
- 2) Target use of Excess and Deficiency (E&D) reserves to \$x
- 3) Consider the budgetary impact of collective bargaining agreements on the District's ability to provide services for students.
- 4) Evaluate opportunities to create organizational efficiencies in order to prioritize services to students, including those who have been disproportionately underserved.
- 5) Evaluate class sizes at all levels and budget, to the degree resources are available, to maintain class sizes within school committee guidelines.
- 6) Ensure students have access to a robust system of supports for their:
  - Social emotional needs



- Mental and behavioral health needs
  - Academic needs
- 7) Continue to fund work to promote all students' sense of belonging through a strong and inclusive school climate and culture.
  - 8) Provide resources that continue to address disproportionate outcomes for students who have been historically underserved by schools.
  - 9) Continue a path toward tuition-free All-Day Kindergarten to the extent that it is economically feasible.

The first five guidelines are monetarily focused. The second group are more along the guidelines of what Kyra shared regarding social, emotional and academic needs. How the school district budget becomes an assessment was explained (slide 4).

Using a hypothetical FY2024 Budget Increase of 3.2% (+\$3.3M) considering budget first:

Non-assessment sources

More Revenues (state aid, etc.)	1.5% (+\$265K)
Less Reserves (E&D, stabilization)	- 30% (- \$550K)
Total Revenues & Reserves	- 1.5% (- \$285K)

Budget increase, minus revenues

Assessment to the towns would be 4.3% (+\$3.6M)  
 Acton ~4.0% increase      Boxboro ~5.8% increase

Alternatively, considering a 3.2% assessment first, then calculating the budget change would result in 3% Acton increase and 4.3% Boxborough increase. This is an important way to think about the increases. Adam welcomed input as the School Committee begins their budget process.

Question: At budgeting time are your revenues known or estimated?

Adam: The small increases that the District has are relatively well known. State aid varies but we have a pretty good average. Some relate to medicaid reimbursement and interest earnings on investment.

Question: How does the budget subcommittee or whole School Committee think of the relationship of class size and the use of aides, particularly given the number of aides that were reduced last year?

Adam: This was a very difficult decision last year and the School Committee needs to discuss this as a whole this year. Given the dramatic change it made, the Committee is unlikely to consider it a cost saving option for FY24. The class size policy talks about certified staff so the Committee does not relate aides to class size.

Question: What does the subcommittee say regarding the assessment increase on slide 6?

Adam: The budget subcommittee has not reviewed it yet. Our guidelines are uncommitted regarding the actual number. A 3% increase was typically used at this stage of the process.

Question: When will the teachers' contract settle?

Adam: We have an excellent relationship with the Acton Boxborough Education Association so the process usually resolves itself well in time for this budget decision to be made.

Marie Altieri: There is no average negotiations process. We did start early with some prework this spring and are actively negotiating now.

## 9. Adjourn

Adam thanked everyone for attending.

David Martin moved, Jim Snyder-Grant seconded and it was unanimously,  
**VOTED**: to adjourn the Acton Select Board at 8:15 p.m.

Les Fox moved, John Markiewicz seconded and it was unanimously,  
**VOTED**: to adjourn the Boxborough Select Board at 8:15 p.m.

Esha Gangolli moved, Jason Cole seconded and it was unanimously,  
**VOTED**: to adjourn the Acton Finance Committee at 8:15 p.m.

Becky Neville moved, Priya Sundaram seconded and it was unanimously,  
**VOTED**: to adjourn the Boxborough Finance Committee at 8:15 p.m.

Tessa McKinley moved, Amy Krishnamurthy seconded and it was unanimously,  
**VOTED**: to adjourn the ABRSC at 8:15 p.m.

Respectfully submitted,  
Beth Petr

\*Chairperson

List of Documents Used: Posted Agenda, Presentation Slides: Kyra Cook (ABRSC), Christine Russell (Acton Finance Committee – Point of View), Adam Klein (ABRSC Budget Subcommittee)



Acton-Boxborough Regional School District  
Blanchard Memorial School  
493 Massachusetts Avenue  
Boxborough, MA 01719  
978-263-4569  
<http://blanchard.abschools.org>



DANA F. LABB, PRINCIPAL  
[dlabb@abschools.org](mailto:dlabb@abschools.org)  
MICHAEL VOTTO, ASST. PRINCIPAL  
[mvotto@abschools.org](mailto:mvotto@abschools.org)

KATHY BOWER, ADM. ASST.  
[kbower@abschools.org](mailto:kbower@abschools.org)  
ALYSSA ROSENFELD, SCHOOL COUNSELOR  
[arosenfeld@abschools.org](mailto:arosenfeld@abschools.org)



TO: Peter Light, Superintendent of Schools  
FROM: Dana Labb, Principal  
DATE: 10/21/22  
RE: Donation from Littleton Electric Light and Water Department

---

The Blanchard Memorial School has been notified that our recent proposal has been approved by the Board of Littleton Electric Light and Water Department. We ask that you and the Acton-Boxborough Regional School Committee please approve this generous donation which will be used to purchase the following items:

The donation is in the amount of \$4,950. This would provide headphones for 275 of our 510 students at a cost of approximately \$18 each.

This purchase would help to support our online testing component, as well as support educators in providing instruction that incorporates more technology within their classrooms.

We tremendously appreciate the years of generous support and please do not hesitate to contact me if there are any questions.

Thank you.



Acton-Boxborough Regional School District  
Blanchard Memorial School  
493 Massachusetts Avenue  
Boxborough, MA 01719  
978-263-4569  
<http://blanchard.abschools.org>



DANA F. LABB, PRINCIPAL  
[dlabb@abschools.org](mailto:dlabb@abschools.org)  
MICHAEL VOTTO, ASST. PRINCIPAL  
[mvotto@abschools.org](mailto:mvotto@abschools.org)

KATHY BOWER, ADM. ASST.  
[kbower@abschools.org](mailto:kbower@abschools.org)  
ALYSSA ROSENFELD, SCHOOL COUNSELOR  
[arosenfeld@abschools.org](mailto:arosenfeld@abschools.org)



September 23, 2022

Nick Lawler, P.E.  
General Manager  
Littleton Electric Light and Water Departments

Dear Mr. Lawler,

On behalf of the students, faculty, and families of Blanchard Memorial School, we want to once again thank you for your continued effort in supporting our school and community and the opportunity to fund technology and science needs beyond our budget limits.

We hope that you will consider continuing the annual grant in technology/science not covered by our budget; we have the following proposal for our needs. We propose the following items hoping that this is possible to financially support.

\$4,950 for headphones. This would provide headphones for 275 of our 510 students at a cost of approximately \$18 each. Cyber Acoustics w/ Microphone - \$17.99

This purchase would help to support our online testing component, as well as support educators in providing instruction that incorporates more technology within their classrooms.

We tremendously appreciate the years of generous support and please do not hesitate to contact me if there are any questions.

With gratitude,

A handwritten signature in black ink, appearing to read "Dana F. Labb".

Dana F. Labb, Principal





## Acton-Boxborough Regional School Committee

### Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	5.b
<b>AGENDA ITEM TITLE</b>	Subcommittee and Member Reports		
<b>PRESENTER(S)</b>	various		
<b>SUMMARY OF TOPIC</b>	Customary updates from the Subcommittees, ALG, BLF if they have met since the last School Committee meeting		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	with the request that the School Committee take action immediately

*If formal action is requested, include a suggested motion or contact Julie LaLumiere.*

<b>SUGGESTED MOTION</b>	
<b>FOLLOW-UP</b>	
<b>APPROX. TIME FOR THE AGENDA ITEM (MIN.)</b>	5 min.
<b>ATTACHMENTS</b>	

*To develop engaged, well-balanced learners through collaborative, caring relationships.*



## Acton-Boxborough Regional School Committee

### Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	5.c
<b>AGENDA ITEM TITLE</b>	Statement of Warrants and Recommendation to Approve		
<b>PRESENTER(S)</b>	Kyra Cook		
<b>SUMMARY OF TOPIC</b>	Warrants are the listing of all payments made by the school district for the period, including payroll, vendors and others. The School Committee approves these at every meeting.		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
	No action requested - this is a short update or presentation of information
	Request input and questions from the School Committee, but no vote required
<b>X</b>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
<b>X</b>	with the request that the School Committee take action immediately

***If formal action is requested, include a suggested motion or contact Julie LaLumiere.***

<b>SUGGESTED MOTION</b>	See motion in memo in the packet from D. Verdolino
<b>FOLLOW-UP</b>	
<b>APPROX. TIME FOR THE AGENDA ITEM (MIN.)</b>	2 min
<b>ATTACHMENTS</b>	Summary memo from D. Verdolino in the addendum and posted folder of individual warrants

*To develop engaged, well-balanced learners through collaborative, caring relationships.*



# Acton-Boxborough Regional School District

15 Charter Road - Acton, MA 01720  
www.abschools.org

**Finance Department**  
David A. Verdolino, Director  
(978) 264-4700  
dverdolino@abschools.org

October 28, 2022

To: School Committee Chair  
From: Dave Verdolino /dav/  
Re: School Committee Agenda - Warrants

Members –

Below please find a summary of warrants for which I am respectfully requesting your consideration and approval at the regular meeting on 11/01/2022.

The Budget Subcommittee has previously reviewed these warrants, for the purpose of check distribution. A majority of the Subcommittee conveyed their approval electronically and the related disbursements have been made. The full School Committee should vote its authorization of these expenditures of budgeted and other funds in its custody. All members have received for each warrant the information provided as shown below, namely:

1. (for vendor warrants, including payroll withholding remittances and student activities)
  - Declining balance register of payments (“Declining Dollar report”)
  - Warrant detail (payments by vendor)
2. (payroll)
  - Payroll warrant summary

As you know, these warrants, formerly provided in paper copy requiring physical signature, are now provided in digital copy with the School Committee meeting packet. A vote on the total memo value of warrants meets MGL guidelines for School Committee approval of warrants.

Thank you for your consideration and cooperation with this request.



# Acton-Boxborough Regional School District

15 Charter Road - Acton, MA 01720  
www.abschools.org

**Finance Department**  
David A. Verdolino, Director  
(978) 264-4700  
dverdolino@abschools.org

## Recommended Motion Wording

I move that the School Committee vote to approve the below listed warrants totaling \$ 4,584,254.62.

### AP Vendor warrant(s) as follows -

23-008A	dated	10/13/2022	in the amount of	\$	520.50
23-008	dated	10/13/2022	in the amount of	\$	546,321.25

### Payroll Vendor warrant(s) as follows -

23-008PR	dated	10/20/2022	in the amount of	\$	1,182,545.20
----------	-------	------------	------------------	----	--------------

### Payroll warrant(s) as follows -

P2308	dated	10/20/2022	in the amount of	\$	2,854,867.67
-------	-------	------------	------------------	----	--------------



## Acton-Boxborough Regional School Committee

### Meeting Agenda Item Summary

<b>MEETING DATE</b>	11-01-2022	<b>AGENDA ITEM NUMBER</b>	FYI
<b>AGENDA ITEM TITLE</b>	For Your Information (FYI)		
<b>PRESENTER(S)</b>	The Chairperson and/or Superintendent may highlight individual items		
<b>SUMMARY OF TOPIC</b>	A variety of items may be found in the FYI: announcements, awards, publicity, reference materials, etc. that do not need discussion.		

<b>WHAT ACTION (if any) DO YOU WISH SCHOOL COMMITTEE TO TAKE?</b>	
<input checked="" type="checkbox"/>	No action requested - this is a short update or presentation of information
<input type="checkbox"/>	Request input and questions from the School Committee, but no vote required
<input type="checkbox"/>	Request formal action with a specific vote:
	If formal action is requested, is this item being presented:
	for the first time, with a request that the School Committee vote at a subsequent meeting OR
	with the request that the School Committee take action immediately

***If formal action is requested, include a suggested motion or contact Julie LaLumiere.***

<b>SUGGESTED MOTION</b>	
<b>FOLLOW-UP</b>	
<b>APPROX. TIME FOR THE AGENDA ITEM (MIN.)</b>	
<b>ATTACHMENTS</b>	various

*To develop engaged, well-balanced learners through collaborative, caring relationships.*