



**MINUTEMAN**  
HIGH SCHOOL REVOLUTIONIZED

# **Fiscal Year 2021 Proposed Budget**

## TABLE OF CONTENTS

Cover Page	
Table Of Contents	2
District Leadership	3
FY21 Executive Summary	4
Budget Principles and Priorities	6
Highlights	8
Serving The Community	9
Total Enrollment - 2014 to 2019	10
In District Applications	11
Historical Enrollment	12
FY21 Revenue Plan	13
FY21 Debt/Capital Allocation	14
FY21 Assessment to Member Towns	15
Assessments with and without Belmont membership	16
2020-2021 Proposed Changes	17
Supplementary Financial Information Cover Page	20
Summary of All Funds	21
FY21 Revenue Plan by Funding Source	22
FY20 FY21 Revenue Difference	23
Grant Funding - FY16-FY20	24
FY20 Revolving Funds	25
Stabilization Fund	27
FY21 Proposed Budget by Function Code	28
FY21 Budget by Expense	29
Change in Budget FY20-FY21	30
FY21 Operating Assessment Formula	32
FY21 Debt & Capital Assessment Formula	33
Glossary	35
<p><i>Non-Discrimination. Minuteman Regional Vocational Technical School District does not discriminate on the basis of race, color, national origin, sex, disability, religion, sexual orientation, or gender identity in its programs or activities, including its admissions and employment practices. The School district does not tolerate harassment or discrimination. An individual has been designated to coordinate compliance under Title IX and Section 504 and may be contacted through the Superintendent's Office, 758 Marrett Road, Lexington MA 02421, (781)861-6500, ext. 7360</i></p>	

# DISTRICT LEADERSHIP

## SCHOOL COMMITTEE

Acton	Pam Nourse, Chair	Dover	Ford Spalding
Arlington	Susan Sheffler	Lancaster	Jennifer Leone
Belmont	James Gammill	<b>Lexington</b>	<b>David Horton, Secretary</b>
Bolton	David O'Connor	<b>Needham</b>	<b>Jeffrey Stulin, Vice Chair</b>
Concord	Steve Ledoux	Stow	Alice DeLuca

## ADMINISTRATION LEADERSHIP TEAM

Superintendent-Director	Edward Bouquillon Ph.D.
Assistant Superintendent	Amy Perreault, Ed.D.
Director of Finance	Robert J. Gerardi Jr., Ph.D.
Principal	George Clement
Assistant Principal	Brian Tildsley
Assistant Principal for Admissions	Anthony Chiariello
Director of Communications	Daniel O'Brien
Director of CTE	Michelle Roche
Assistant Director of CTE	Kathleen Bouchard
Director of Technology	Victor Woodroffe
Executive Director, Minuteman Technical	Nancy Houle, Ph.D
Director of Special Projects	Maryanne Nadeau Ham
Director of Community Education	Allison N. Cammarata

## DEPARTMENT & CLUSTER LEADS

Engineering, Construction Trades Academy	Al St. George
Engineering, Construction Trades Academy	Gene DiPaolo
English	Greg Donovan
Humanities	Connie Maynard
Life Sciences & Services Academy	Sarah Ard
Mathematics	John Fusco
Science	Gary Sypteras
Life Sciences & Services Academy	Cynthia DeMaio
Special Education	Ashley Pisapia
Guidance	Diane Dempsey
Special Education	Michael Guarino

# EXECUTIVE SUMMARY

## FY21 Budget – Overview

The Minuteman Regional Vocational Technical School District FY21 budget reflects a new challenge with the move into our new school facility, which we call, "managing our success." This FY21 budget funds our second school year in the new Minuteman Regional High School. Budgets for a new school facility require a transition period of projecting and monitoring the financial differences for several years. The loss of a member district, increasing debt service, and the impact that a state-of-the-art facility has on increasing enrollment, instruction, and facilities management needs, are factors in this transition period. It is our goal to assess and plan for this transitional period in the budget in the most transparent way possible for the communities we serve.

Debt Service: As of FY21, seven of the nine-member towns supporting the project (Acton, Arlington, Bolton, Concord, Dover, Lancaster, and Stow) voted a Proposition 2 ½ debt exclusion override to fund their assessment share of the project. The other two member districts (Lexington and Needham) are funding debt through their general funds. Our district can now collect capital fees from non-member districts per non-resident student and apply those fees to offset debt assessments to our member towns every year going forward. We are fortunate that the most recent borrowing came in at a significantly lower interest rate than was assumed due to the current economic conditions. During the next year, as we get closer to the total project completion and borrowing completion, we will have a more finite assessment of debt service for our communities. We have done everything we can to ease the burden on the member districts. The greatest percentage of change to the FY21 budget is the debt service increase at 47.08% over the previous year's debt service expense, as can be seen in the FY21 Estimated Revenue Plan.

Instructional and Facilities Expenses: Instructionally, every program now has a wealth of facility resources that call for additional technology or supply supports. One example came in the form of a Biotechnology Advisory Committee request for additional supplies. New Biomanufacturing equipment purchased through a grant and installed in the new facility requires significantly more supplies than old equipment in the old building. Another example of additional computer technology springs from the largest entering freshman class for FY20 in approximately a decade. The additional students stressed the 1:1 technology budget in FY20, which requires adjusting for what already appears to be another large freshman enrollment in FY21. The district is now in its sixth year of our strategic enrollment and retention program focused on communicating to students and families the value and opportunities that high quality career and technical education provides. Comparing data from the last two years, as of January 30<sup>th</sup>, applications for next year have increased by 33%. The member district applications have far surpassed the facility capacity for an incoming freshman class. It is likely that some in-district students, and all the out-of-district students, will be on waiting lists to attend Minuteman in school year 2020-21.

Long term instructional initiatives that the member districts have devoted years of pursuing -- including the Academy Model and new program demand for Multimedia Engineering and Animal Science -- also need increase staffing and funding as such. The FY21 budget proposal increases the professional staff by 2.5 FTE (full-time equivalent) positions from the current year. Keep in mind that when the enrollments were decreasing starting in FY15, staffing was reduced by 19.5 FTE positions.

## EXECUTIVE SUMMARY

Facilities management will require significant monitoring and assessment as we learn about our new building. The member districts want this new facility to be maintained properly and live out its full useful life. In our first year, we were able to switch from a self-operated custodial program to a blended model, including a self-operated day and mostly privatized evening custodial services. The request for proposal (RFP) came in under budget, and the services being provided are excellent. On this campus we have additional grounds to maintain and are planning for athletic fields in FY22. This will require additional equipment in both budgets. This year, additional snow removal and cleaning equipment were needed, and for the spring, additional landscaping and water equipment are needed to make sure the grounds are maintained properly. This additional operational work marks a 6.46% increase, as can be seen in the FY21 Estimated Revenue Plan.

Other Fiscal Matters: The Finance Committee has recommended a protocol to increase funding for “Other Post-Employment Benefits” (OPEB). In the initial years, it was funded at \$50,000, and this year with the new protocol, it will be funded at \$60,000. Other budget drivers that need to be projected at this time of the year include:

- Health Insurance (8% increase based on Health Trust experience and recommendation)
- Contract Negotiations with Minuteman Faculty Association (Salary COLA/Lane Increases)
- Transportation Contract (Invitation For Bid scheduled for March)
- Security Services Contract (Invitation For Bid scheduled for February)

The total assessments to member towns will be an increase of 9.34% over last year’s assessment. This is in part due to the increases in enrollment and debt on the budget, and in part due to the withdrawal of Belmont as a member district. The chart on page 16 identifies the impact of Belmont's withdrawal on the assessments to our remaining 9 member districts.

# BUDGET PRINCIPLES AND PRIORITIES

## **FY21 Budget Principles**

At its core, this budget supports the Educational Program Plan approved by the Minuteman School Committee and incorporated into the design of the new high school.

## **FY21 Budget Priorities**

Instructional professional development is focused on our academy model. The Career Academy National Standards of Practice are distinguished by **four core elements**:

Minuteman is organized around two (2) academies; Engineering, Construction and Trades Academy (9 Programs and 12 Majors) and the Life Sciences and Services Academy (7 Programs and 8 Majors). Once a student reaches 10<sup>th</sup> grade, **they stay with a core career and tech major with a group of teachers** through grade 12. This promotes a more personalized and supportive learning environment, and aims to help students build strong relationships with peers and teachers.

Academies **integrate the rigorous academic courses with the robust career and technical courses** organized around a career theme. Traditional courses are combined with occupation-related classes that focus on the academy's career theme. Students take other elective classes outside the career academy structure.

Career academies **establish partnerships with local employers** to strengthen connections between school and work, and to provide students with a range of career development and work-based learning opportunities.

Academies are characterized by **strong working relationships among teachers, business partners, students and parents**. These **core elements** have been demonstrated to improve attendance, grade point average (GPA), college acceptance, job placement, and higher graduation rates.

**Academic, Guidance and Special Education Staffing:** There is a need to hire a new history teacher because of surging enrollment.

**9th Grade Math and English (180 Program):** We will be entering our 10th year of a dedicated 9th grade counselor, and the delivery of daily english and math classes to all freshmen. This has had a positive impact on student performance. On the NextGen MCAS tests, Minuteman High School is rated as "Substantial Progress Toward Goals," ranking us among **the top CTE schools in the state**.

**Reading Support:** Minuteman will continue to offer rigorous college preparatory level academics to all students. Given the number of students requiring accommodations in their academic programs, we are continuing to provide reading support in academics and career and technical education programs.

**Career and Technical Programs and Staffing:** The Academies are characterized by strong working relationships among teachers, business partners, students and parents. The district has been successful over the last three years in obtaining equipment grants of over \$1M which helped launch our Advanced Manufacturing program and enhance programs such as Metal Fabrication & Welding. Moving forward, the district is continuing to grow our Multimedia Engineering program by adding another FTE and setting the foundation for our anticipated Animal Science program adding a .5FTE to launch the Animal Science exploratory and freshmen year curriculum.

# BUDGET PRINCIPLES AND PRIORITIES

**Special Education:** Minuteman has the highest percentage of students receiving Special Education services of any public high school in Massachusetts. Approximately 46.5% of the students at Minuteman are receiving services. The state average is about 18%. Our co-teaching model and one-to-one support students receive in our re-entry extended leave (REEL) resource center has helped our students attain improved MCAS results and overall success during their years at Minuteman. The Student Learning Center will provide students time to work on their goals with special educators; however, it will no longer be limited to students with an IEP. The Student Learning Center will also be available to assist students with 504 accommodation plans, and those students who have been identified and needing RTI (Response to Intervention) services.

**Admissions, Recruitment, Enrollment, and Retention:** The Admissions Office continues its effort to increase in-district enrollment, hiring an Assistant Principal for Admissions to increase contact with potential students. Comparing data from the last two years as of January 20<sup>th</sup>, applications for next year have tripled. The Admissions Office implements the strategic plan, coordinating information sessions, social media, print, and direct marketing, with six major events that require full participation of the faculty and full use of the facility, and is in the process of upgrading the district website and branding efforts. Our message remains consistent, with the focus of attracting and retaining **“the right student, in the right program, for the right reason.”**

**Instructional Technology:** The proposed budget continues to address the necessary components to support the use of technology for both the administrative and educational facets of the organization. There are four main areas that an educational institution needs to focus on when building a successful educational technology program. The four focus areas include: Leadership, Staffing, Infrastructure, and Teaching and Learning. A key goal of this budget is to advance the use of technology to enhance digital learning and support secure operations. Academic and career majors will use and access electronic resources. Minuteman uses Office 365 school-wide which embraces the cloud-based use of software and data storage.

**One-to-One Program:** With the assistance of our Digital Learning Curators, the district supports “mPOWER” as Minuteman High School's one-to-one program for all students. Students are assigned an individual laptop computer to be used throughout their enrollment at Minuteman.

**Digital Literacy and Citizenship:** Freshmen at Minuteman take a semester-long Digital Literacy and Citizenship course. This program provides personalized and blended learning environments, enhances the creation of ePortfolios and Senior Projects and digitizes the Executive Function program. Students will improve time management, increase organizational skills, and information retrieval skills.

**Schoolwide Safety & Security:** The Assistant Principal’s office primary responsibility is the safety and security of the students and staff here at Minuteman. At the forefront of this effort is our state-of-the-art single point entry system. This system is staffed throughout the school year both during the school day and in the evenings. Each person who visits the campus must pass through our main door and be processed through our ID credentialing procedure. Costs associated with technology; training and staffing will increase this year in our new building. Adjustments will need to be made to hardware in the building as well to ensure a completely secure campus during a crisis event. Educational and professional development training for students and staff are also vital components to safety and security and come at an expense as well.

# HIGHLIGHTS

CLASS OF 2019 ACHIEVEMENTS
•Class of 2019 - 63% college bound, 33% career bound, 0% military and 3% advanced technical training (1% unknown).
•100% of the Early Education and Care students achieved in Mass. Department of EEC Certification in Pre-School and Infant Toddler and 100% American Red Cross Adult/Pediatric-First Aid/CPR/AED
•100% of Environmental Technology received their OSHA 10, OSHA 40 HAZWOPER, First Aid/CPR and Confined-Space Entry certifications
•100% of the Class of 2019 Biotechnology were CPR/BLS and OSHA certified as well as Biomanufacturing certified
•50% of Welding passed AWS D1.1 Certification test •100% Cosmetology test takers passed Sp2 Safety Certification
•50% passed Nat. Restaurant Assoc. ServSafe Food Manager certification. 75% completed Nat. Restaurant Assoc. ProStart certification. 80% Nat. Restaurant Assoc. Alcohol Awareness certification
•100% of Horticulture students pass OSHA 40 training and CPR/First Aid •100% pass rate for MCAS Tests in English, Math and Science.
•100% of Health Assisting in First Aid/BLS CPR, OSHA 10 for Health care, 90% Pass EMT Training and 100% pass written and 90% passed practical in HHA & C.N.A., 90%
Sophia Li (Acton), Valedictorian, Engineering Technology is attending Carnegie Mellon. Jordan Mills (Waltham), Valedictorian, Health Assisting is attending Suffolk University. Tyler Ferrin (Tyngsboro), Salutatorian, Biotechnology is attending University of New England.

GRADUATE PLACEMENT	2014	2015	2016	2017	2018	2019
<b>Number of Graduates</b>	148	170	149	166	127	115
<b>4 Year College</b>	44%	20%	46%	41%	41%	44%
<b>2 Year College</b>	23%	13%	23%	24%	21%	19%
<b>Employed</b>	19%	24%	25%	29%	29%	33%
<b>Military</b>	7%	4%	2%	3%	5%	0%
<b>Advanced Technical Training</b>	1%	13%	3%	2%	3%	3%
<b>Other</b>	6%	11%	1%	1%	1%	1%
<b>Total Positive Placement</b>	94%	74%	99%	99%	99%	99%

## COLLEGE AND UNIVERSITY ACCEPTANCES 2019

ACPHS, Anna Maria College, Becker College, Boston University, Bridgewater State University, Bristol Community College, Boston University, Bunker Hill Community College, BYU, California College of the Arts, Carnegie Mellon, Central Maine Community, Champlain College, Clark University, Curry College, Dean College, Embry-Riddle Aeronautical, Emmanuel College, Fitchburg State University, F.I.U., Framingham State University, George Washington University, Gordon College, Hawaii Pacific, Holyoke Community College, Landmark College, Lasell College, Lawrence University, Lesley University, Lynn University, Marymount Manhattan, Mass Art, Mass Bay, Mass. Maritime Academy, MCPHS, Mass. College of Liberal Arts, Merrimack College, Middlesex Community College, Mount Wachusett Community College, N.E. Technical Institute, Nichols College, North Bennett, Northern Vermont University, Norwich University, PIT, Plymouth State University, Rochester Institute of Technology, Roger Williams University, Rollins College, R.P.I., Salem State University, SCAD, Southern New Hampshire University, St. Anselm College, Suffolk University, SVU, The New School, Thomas College, University of Maine, University of Maine Orono, UMass Amherst, UMass Boston, UMass Dartmouth, UMass Lowell, Unity College, University of Miami, University of Maine, University of Maine Machias, University of New England, University of New Hampshire, University of New Haven, University of Rhode Island, University of Tampa, University of Vermont, Virginia Tech., Wentworth Institute of Technology, Western New England University, Westfield State University, Worcester Polytechnic Institute, Worcester State University.

## SERVING THE COMMUNITY FIVE YEAR PROGRAM ENROLLMENT

\*

EDUCATIONAL PROGRAM	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
High School Total Enrolled	635	597	543	516	602
Middle School Technology Program	2,404	2,181	2,054	1,963	1808
Adult/Community Education	1,600	1,500	1,400	1,300	950
MTI Post Graduate Programs**	38	31	32	6	0
MTI Post Secondary Programs***	-	-	-	25	42
Youth Programs****	220	220	220	240	350
Summer School	1,062	772	475	510	0
<b>Total</b>	<b>5,959</b>	<b>5,301</b>	<b>4,724</b>	<b>4,560</b>	<b>3752</b>

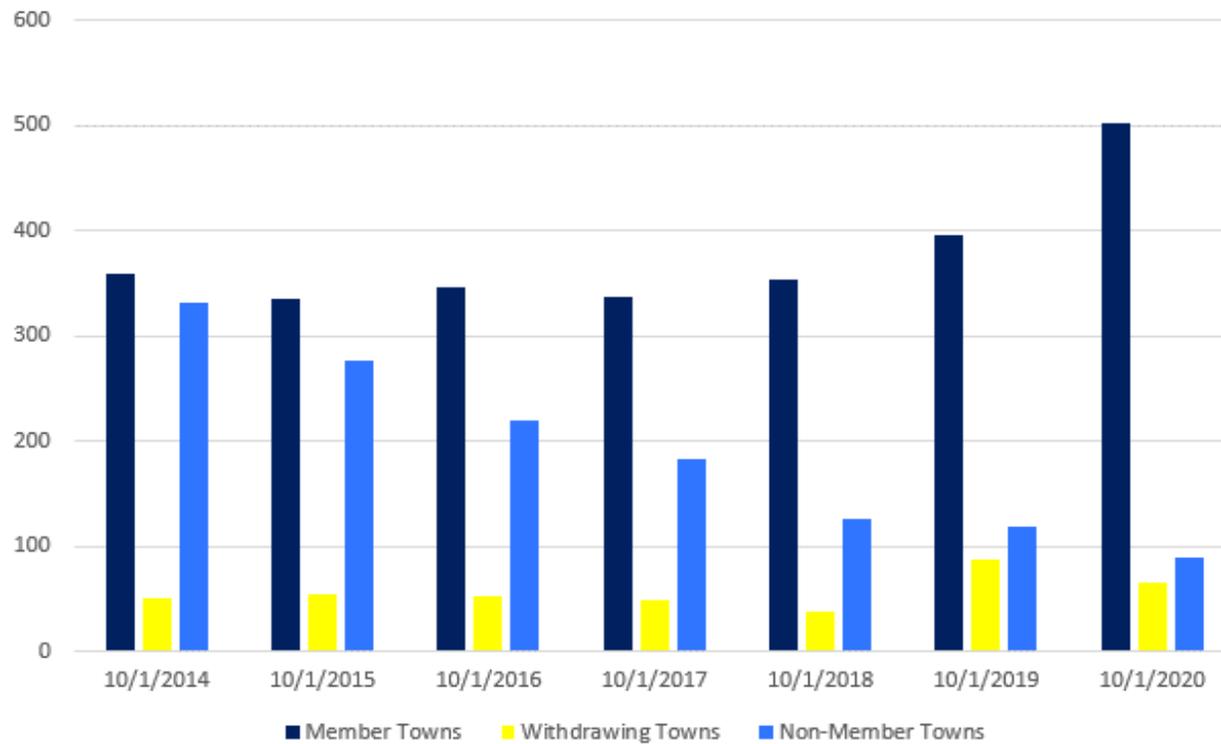
\* Occupancy of new school facility for school year 2019-2020

\*\*Winter/Spring

\*\*\*Program opened Fall 2018

\*\*\*\*Estimated number provided for Staycations which run in February and April 2019

# TOTAL ENROLLMENT 2014 to 2019



# IN DISTRICT APPLICATIONS

Recruitment Year	District Applications
2018-2019 October 2018 to September 2019 Freshmen Class of 2022	157
2019-2020 October 2019 to January 30, 2020 Freshmen Class of 2023	230



In the three-month period ending on January 30, 2020, Minuteman received 230 applications, compared with 157 applications over the previous 12 months

# HISTORICAL ENROLLMENT - OCTOBER 1<sup>st</sup> CENSUS

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
TOWN	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Acton	33	28	23	31	30	21	26	30	33	35	35	32	36	62
Arlington	150	135	131	115	139	139	165	152	120	121	115	119	142	187
Bolton	11	11	7	10	10	10	11	10	9	11	11	11	13	15
Concord	20	24	26	22	18	10	7	16	17	21	18	25	25	29
Dover	1	0	1	1	2	2	1	3	2	1	1	0	3	5
Lancaster	29	26	27	23	19	22	27	32	39	38	47	47	54	59
Lexington	67	81	79	89	68	65	52	42	52	55	52	52	62	74
Needham	18	19	17	26	34	27	35	24	25	21	20	21	24	31
Stow	40	25	25	29	23	26	22	19	13	16	16	19	36	40
Belmont	31	33	38	41	41	34	31	31	26	28	22	28	44**	34
Boxborough	12	13	14	16	8	6	5	5	7	4	6	6	6	3
Carlisle	7	8	8	5	7	9	12	8	5	4	2	2	3	3
Lincoln	4	2	3	4	4	4	6	6	11	8	11	10	8	8
Sudbury	11	13	10	18	11	18	22	25	25	22	19	11	14	7
Wayland	18	18	19	12	13	12	11	4	2	7	8	7	10	9
Weston	3	2	2	3	3	4	4	3	5	7	3	1	3	2
<b>Total Member Towns</b>	<b>455</b>	<b>438</b>	<b>430</b>	<b>445</b>	<b>430</b>	<b>409</b>	<b>437</b>	<b>410</b>	<b>391</b>	<b>347</b>	<b>337</b>	<b>354</b>	<b>395</b>	<b>502</b>
<b>Withdrawing Towns</b>										52	49	37	88	66
<b>Non-Member Towns</b>	<b>245</b>	<b>260</b>	<b>250</b>	<b>309</b>	<b>355</b>	<b>340</b>	<b>356</b>	<b>332</b>	<b>277</b>	<b>219</b>	<b>182</b>	<b>125</b>	<b>119</b>	<b>90</b>
<b>TOTAL</b>	<b>700</b>	<b>698</b>	<b>680</b>	<b>754</b>	<b>785</b>	<b>749</b>	<b>793</b>	<b>742</b>	<b>668</b>	<b>618</b>	<b>568</b>	<b>516</b>	<b>602</b>	<b>658</b>

\*                   \*\*\*

\*Occupancy of new school facility

\*\*Not included in FY21 Reimbursement Calculations

\*\*\*Projected Enrollment based CURRENT APPLICATIONS OF 230 8th Graders(175 In-district freshmen)

In-district until FY17

In-district FY18-FY20

In-district FY21 and Going Forward

## PRELIMINARY FY21 ASSESSMENT TO MEMBER TOWNS

	High School Students	Minimum Required Contribution	School Choice	Transportation Assessment	Remaining Operation Assessment	Capital/Debt Service	Total Budget Assessment	Total FY21 Assessment	Total FY20 Assessment	Difference
<b>ACTON</b>	36	\$ 642,811	\$ 14,000	\$ 52,268	\$ 633,216	\$ 390,689	\$ 1,732,984	\$ 1,732,984	\$ 1,455,681	\$ 277,303
<b>ARLINGTON</b>	142	\$ 2,176,870	\$ -	\$ 187,105	\$ 2,266,729	\$ 1,482,667	\$ 6,113,371	\$ 6,113,371	\$ 5,384,690	\$ 728,681
<b>BOLTON</b>	13	\$ 227,867	\$ -	\$ 16,286	\$ 197,306	\$ 150,457	\$ 591,917	\$ 591,917	\$ 630,937	\$ (39,020)
<b>CONCORD</b>	25	\$ 439,458	\$ -	\$ 32,573	\$ 394,613	\$ 347,229	\$ 1,213,873	\$ 1,213,873	\$ 1,073,368	\$ 140,505
<b>DOVER</b>	3	\$ 48,829	\$ -	\$ 1,894	\$ 22,943	\$ 63,750	\$ 137,416	\$ 137,416	\$ 73,811	\$ 63,605
<b>LANCASTER</b>	54	\$ 749,708	\$ -	\$ 71,585	\$ 867,230	\$ 506,950	\$ 2,195,472	\$ 2,195,472	\$ 2,085,501	\$ 109,971
<b>LEXINGTON</b>	62	\$ 1,057,954	\$ -	\$ 83,515	\$ 1,011,769	\$ 709,909	\$ 2,863,147	\$ 2,863,147	\$ 2,470,131	\$ 393,016
<b>NEEDHAM</b>	24	\$ 372,112	\$ -	\$ 31,815	\$ 385,436	\$ 310,572	\$ 1,099,935	\$ 1,099,935	\$ 1,084,783	\$ 15,152
<b>STOW</b>	36	\$ 585,944	\$ -	\$ 32,194	\$ 390,024	\$ 277,891	\$ 1,286,053	\$ 1,286,053	\$ 881,595	\$ 404,458

## ASSESSMENTS WITH AND WITHOUT BELMONT MEMBERSHIP

	Total Assess. WITH Belmont	Total Assess. WITHOUT Belmont	Difference
ACTON	\$ 1,583,501	\$ 1,732,984	\$ 149,483
ARLINGTON	\$ 5,557,268	\$ 6,113,371	\$ 556,102
* BELMONT	\$ 1,554,612	\$ 46,356	\$ (1,508,256)
BOLTON	\$ 544,916	\$ 591,917	\$ 47,000
CONCORD	\$ 1,110,390	\$ 1,213,873	\$ 103,483
DOVER	\$ 130,953	\$ 137,416	\$ 6,463
LANCASTER	\$ 1,992,572	\$ 2,195,473	\$ 202,901
LEXINGTON	\$ 2,611,494	\$ 2,863,147	\$ 251,653
NEEDHAM	\$ 1,001,996	\$ 1,099,935	\$ 97,939
STOW	\$ 1,192,821	\$ 1,286,053	\$ 93,233

\*Belmont will be billed non-resident tuition and capital fees

## 2020-2021 PROPOSED CHANGES

	A	B	C	D	E	F	G
1	Function	Description	FY20 Budget	FY21 Proposed Budget	FY21 Proposed +/- FY20 Budget	% Change	Description
2	1110	FUNC: School Committee - 1110	\$7,000	\$14,500	\$7,500	107.14%	NEASC Accrediation
3	1210	FUNC: Superintendent - 1210	\$532,584	\$457,360	-\$75,224	-14.12%	Cut .75 FTE Admin Position
4	1230	FUNC: Other District Administr - 1230	\$195,500	\$223,500	\$28,000	14.32%	Increase in Advertising/Communications
5	1410	FUNC: Business & Finance - 1410	\$387,808	\$383,487	-\$4,321	-1.11%	
6	1420	FUNC: Personnel & Benefits - 1420	\$101,745	\$161,603	\$59,858	58.83%	Add 1.0 FTE Admin. Support Central Office
7	1430	FUNC: Legal Services - 1430	\$85,000	\$75,000	-\$10,000	-11.76%	Less Legal Services Projected
8	1435	FUNC: Legal Settlements - 1435	\$0	\$0	\$0	0.00%	
9	1450	FUNC: Districtwide Technology - 1450	\$197,712	\$318,140	\$120,428	60.91%	Increased Funding 1:1 Devices-Enrollment Impact
10	<b>SUB-TOTAL-1000</b>		<b>\$1,507,349</b>	<b>\$1,633,590</b>	<b>\$126,241</b>	<b>8.38%</b>	
11	2110	FUNC: DW SPVS Curric Directors - 2110	\$516,858	\$461,002	-\$55,856	-10.81%	Reduction of .5 FTE Admin Staff
12	2120	FUNC: DW Non-Supv Dept Heads - 2120	\$0	\$0	\$0	0.00%	
13	2210	FUNC: Principal/Asst. Pricipal - 2210	\$783,810	\$730,366	-\$53,444	-6.82%	Reduction 1.0 FTE Asst. Admissions Director
14	2220	FUNC: Sch Curric/Dept Leaders - 2220	\$0	\$0	\$0	0.00%	
15	2250	FUNC: Building Technology - 2250	\$123,758	\$140,000	\$16,242	13.12%	New Efficiency software
16	2300	FUNC: Teaching Services - 2300	\$6,599,096	\$6,935,965	\$336,869	5.10%	A net increase of 3.0 FTE; Anticipated funding of CBA renewal
17	2310	FUNC: Teachers/Pull-Out Instru - 2310	\$668,343	\$787,825	\$119,482	17.88%	1.0 FTE SpEd Required Staffing
18	2315	FUNC: Instruction Coordinators/Team Leads - 2315	\$19,830	\$21,019	\$1,189	6.00%	
19	2320	FUNC: Medical Therapeutic Srvc - 2320	\$70,000	\$80,000	\$10,000	14.29%	Additional contract service
20	2325	FUNC: Substitute - 2325	\$71,000	\$95,000	\$24,000	33.80%	Anticipated increase
21	2330	FUNC: Paraprofess & Assistants - 2340	\$244,769	\$270,932	\$26,163	10.69%	Underbudgeted FY20
22	2340	FUNC: Librarians/Media Ctr Dir - 2340	\$108,319	\$133,278	\$24,959	23.04%	Partial vacancy in prior year
23	2355-57	FUNC: Professional Development - 2350	\$84,995	\$83,460	-\$1,535	-1.81%	
24	2410	FUNC: Texts/Multi-Media Adopti - 2410	\$32,163	\$42,000	\$9,837	30.58%	New program
25	2415	FUNC: Other Instructional Materials - 2415	\$15,800	\$17,000	\$1,200	7.59%	New Program -Animal Science
26	2420	FUNC: Instructional Equipment - 2420	\$38,131	\$40,200	\$2,069	5.43%	Fund \$25k for emergency replace-Unassigned
27	2430	FUNC: Instructional Supplies - 2430	\$231,882	\$218,983	-\$12,899	-5.56%	
28	2440	FUNC: Other Instruct Services - 2440	\$71,995	\$72,270	\$275	0.38%	
29	2450-2455	FUNC: Instruc Technology - 2450	\$89,140	\$84,615	-\$4,525	-5.08%	
30							

## 2020-2021 PROPOSED CHANGES

	A	B	C	D	E	F	G
	Function	Description	FY20 Budget	FY21 Proposed Budget	FY21 Proposed +/- FY20 Budget	% Change	Description
31							
32	2710	FUNC: Guidance/Adjust Counselo - 2710	\$356,682	\$443,951	\$87,269	24.47%	New/Consolidated position w/Guidance-Co-op
33	2720	FUNC: Testing & Assessment - 2720	\$23,400	\$22,400	-\$1,000	-4.27%	
34	2800	FUNC: Psychological Services - 2800	\$182,908	\$189,299	\$6,391	3.49%	
35	<b>SUB-TOTAL-2000</b>		<b>\$10,332,879</b>	<b>\$10,869,565</b>	<b>\$536,686</b>	<b>5.19%</b>	
36	3100	FUNC: Attendance Services - 3100	\$0	\$0	\$0	0.00%	
37	3200	FUNC: Medical/Health Services - 3200	\$120,115	\$169,321	\$49,206	40.97%	Increase Service
38	3300	FUNC: Pupil Transportation - 3300	\$1,366,168	\$1,515,415	\$149,247	10.92%	Anticipated increase in Bus Contract Renewal
39	3350	FUNC: Transport. Rental - 3350	\$0	\$0	\$0	0.00%	
40	3370	FUNC: Regular Transportation - 3370	\$0	\$0	\$0	0.00%	
41	3400	FUNC: Food Services - 3400	\$27,500	\$25,000	-\$2,500	-9.09%	Filling Stations replaced Poland Springs Service
42	3510	FUNC: Athletics Services - 3510	\$318,636	\$387,004	\$68,368	21.46%	Increased field rentals expenses
43	3520	FUNC: Other Student Activities - 3520	\$116,417	\$128,656	\$12,239	10.51%	Increase support for FFA & State Gov.
44	3600	FUNC: Security Services - 3600	\$55,562	\$77,000	\$21,438	38.58%	Increase to anticipated contract renewal & add'l coverage hours
45	<b>SUB-TOTAL - 3000</b>		<b>\$2,004,398</b>	<b>\$2,302,396</b>	<b>\$297,998</b>	<b>14.87%</b>	
46	4110	FUNC: Custodial Services - 4110	\$273,370	\$261,220	-\$12,150	-4.44%	
47	4120	FUNC: Heating - 4120	\$95,400	\$90,000	-\$5,400	-5.66%	
48	4130	FUNC: Utility Services - 4130	\$438,300	\$427,000	-\$11,300	-2.58%	
49	4210	FUNC: Maintenance Of Grounds - 4210	\$113,000	\$128,000	\$15,000	13.27%	Increase based on new facility needs
50	4220	FUNC: Maintenance Of Buildings - 4220	\$627,002	\$539,852	-\$87,150	-13.90%	Savings in Contracted Services
51	4230	FUNC: Maintenance Of Equipment - 4230	\$44,235	\$28,000	-\$16,235	-36.70%	Reduce needs with new equipment
52	4300	FUNC: Extraordinary Maintenanc - 4300	\$0	\$0	\$0	0.00%	
53	4400	FUNC: Netwrk & Telecommun - 4400	\$156,191	\$206,113	\$49,922	31.96%	Add 1.0 FTE IT position
54	4450	FUNC: Technol Maintenance - 4450	\$0	\$0	\$0	0.00%	
55	<b>SUB-TOTAL -4000</b>		<b>\$1,747,498</b>	<b>\$1,680,185</b>	<b>-\$67,313</b>	<b>-3.85%</b>	

## 2020-2021 PROPOSED CHANGES

	A	B	C	D	E	F	G
56	Function	Description	FY20 Budget	FY21 Proposed Budget	FY21 Proposed +/- FY20 Budget	% Change	Description
57	5100	FUNC: Employee Retirement - 5100	\$312,000	\$326,600	\$14,600	4.68%	Per PERAC funding schedule; Early Ret. Notice/severance(Benefit \$5000)
58	5200	FUNC: Insurance Programs - 5200	\$2,268,151	\$2,585,699	\$317,548	14.00%	Est'd 8% increase in health (Increase in rate and addition of 11 active employees)
59	5250	FUNC: Retiree Insurance - 5250	\$512,676	\$616,507	\$103,831	20.25%	
60	5260	FUNC: Other Non-Employ Insuran - 5260	\$115,445	\$117,019	\$1,574	1.36%	3% Increase in Prop & Casualty Ins -new bldg
61	5300	FUNC: Rental/Lease Of Equipment - 5300	\$24,600	\$30,000	\$5,400	21.95%	Renewed Leases for Building
62	5400	FUNC: Debt Service - Rans - 5400	\$0	\$0	\$0	0.00%	
63	5500	FUNC: Other Fixed Charges - 5500	\$4,000	\$4,000	\$0	0.00%	
64	SUB-TOTAL - 5000		\$3,236,872	\$3,679,825	\$442,953	13.68%	
65	6200	FUNC: Community Service - 6200	\$100,000	\$80,000	-\$20,000	-20.00%	Increase use of revolving funds
66	SUB-TOTAL - 6000		\$100,000	\$80,000	-\$20,000	-20.00%	
67	7200	FUNC: Acq & Improve Of Build - 7200	\$90,000	\$705,000	\$615,000	683.33%	Fund Stabilization fund at \$700,000
68	7300	FUNC: Acq & Improve Of Equip - 7300	\$65,000	\$65,000	\$65,000	0.00%	
69	7350	FUNC: Capital Technology - 7350	\$0	\$0	\$0	0.00%	
70	7400	FUNC: Replace Of Equipment - 7400	\$0	\$0	\$0	0.00%	
71	7500	FUNC: Acquisition Of Motor Veh - 7500	\$0	\$0	\$0	0.00%	
72	7600	FUNC: Replace Of Motor Vehicle - 7600	\$50,000		\$0	0.00%	
73	SUB-TOTAL - 7000		\$205,000	\$770,000	\$565,000	275.61%	
74	8100	FUNC: Debt Retire Principal - 8100	\$377,100	\$1,439,869	\$1,062,769	281.83%	Reflects increase in principal payment & \$12m Bond sale
75	8190	FUNC: Interest-Bonds - 8190	\$0	\$0	\$0	0.00%	
76	8600	FUNC: Debt Service/Other - 8600	\$3,237,733	\$3,652,516	\$414,783	12.81%	Reflects increase in interest & \$12m Bond sale
77	SUB-TOTAL - 8000		\$3,614,833	\$5,092,385	\$1,477,552	40.87%	
78	9300	FUNC: Tuition to Non-Public Schools- 9300	\$20,000	\$10,000	-\$10,000	-50.00%	
79	9400	FUNC: Payments To Collab'S - 9400	\$0	\$0	\$0	0.00%	
80	SUB-TOTAL - 9000		\$20,000	\$10,000	-\$10,000	-50.00%	
81	TOTAL		\$22,768,830	\$26,117,946	\$3,349,117	14.71%	

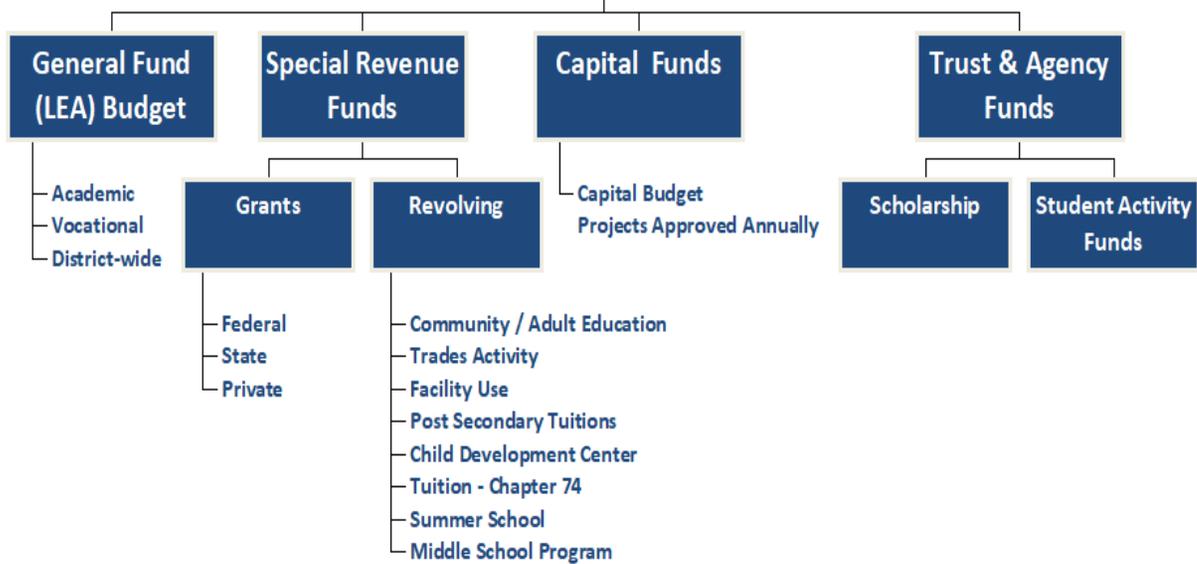


**MINUTEMAN**  
HIGH SCHOOL REVOLUTIONIZED

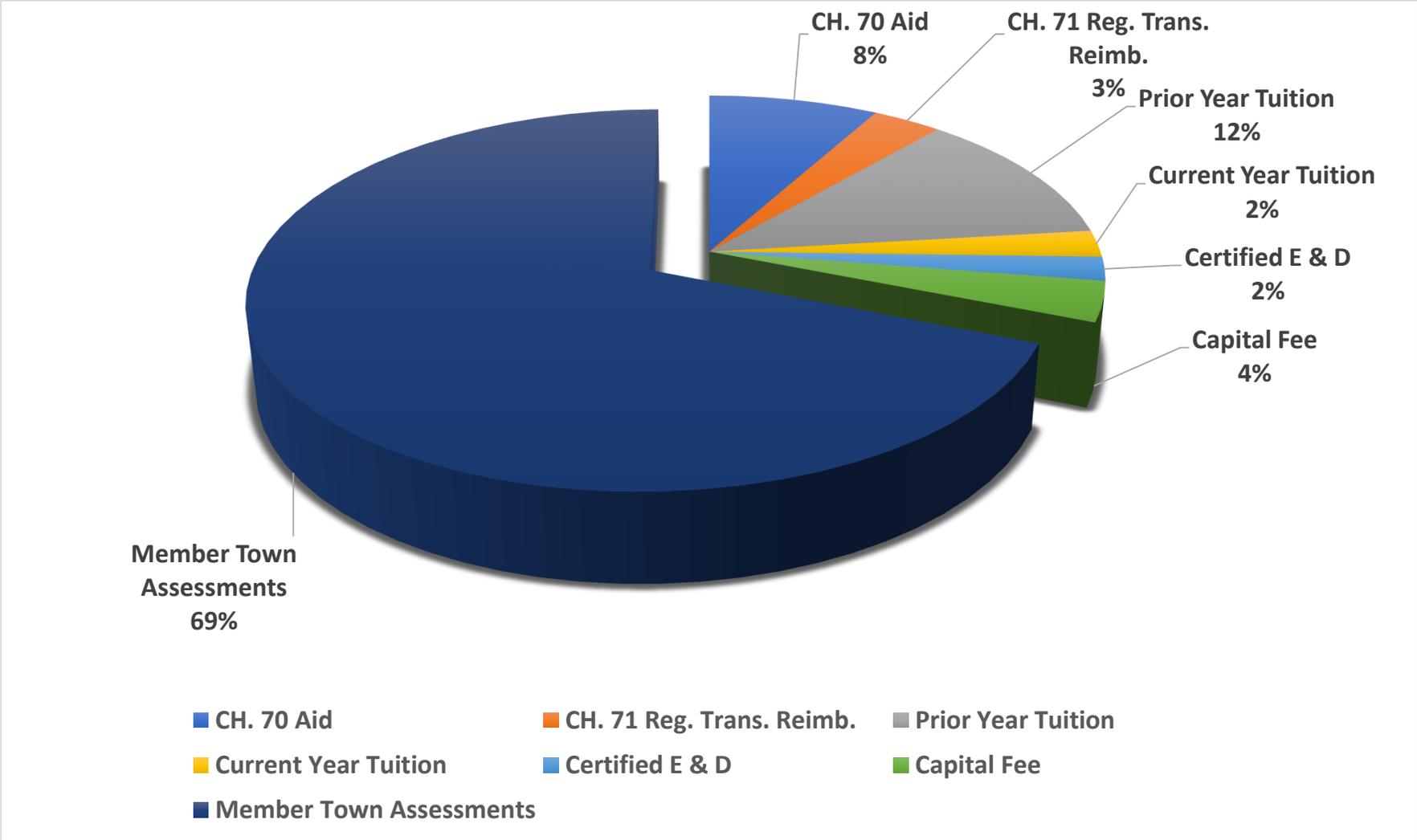
**SUPPLEMENTARY**

**FINANCIAL INFORMATION**

## SUMMARY OF ALL FUNDS



# FY21 REVENUE PLAN BY FUNDING SOURCE



## FY20 FY21 REVENUE DIFFERENCE

REVENUE SOURCE	FY2020 BUDGET	FY2021 PROPOSED	FY20-FY21 DIFFERENCE
Assessments	\$15,856,904	\$17,337,416	\$1,480,512
Chapter 70 Aid	\$2,092,403	\$1,990,018	-\$102,385
Transportation Reimbursement	\$832,392	\$977,179	\$144,787
Prior Year Tuition	\$3,047,131	\$3,048,695	\$1,564
Current Year Tuition	\$400,000	\$705,615	\$305,615
E & D Budget Appropriation	\$540,000	\$540,000	\$0
Prior Year Nonresident Capital Fee	\$0	\$904,023	\$904,023
Current Year Nonresident Capital Fee	\$0	\$615,000	\$615,000
<b>TOTAL</b>	<b>\$22,768,830</b>	<b>\$26,117,946</b>	<b>\$3,349,116</b>

## GRANT FUNDING - FY16 TO FY20

GRANT TYPE	FY2016	FY2017	FY2018*	FY2019	FY2020
Federal Competitive Grants	\$0	\$10,000	\$0	\$0	\$0
Federal Entitlement Grants**	\$712,278	\$647,145	\$530,214	\$535,771	\$564,871
<b>TOTAL FEDERAL GRANTS RECEIVED</b>	<b>\$712,278</b>	<b>\$657,145</b>	<b>\$530,214</b>	<b>\$535,771</b>	<b>\$564,871</b>
State Competitive Grants	\$5,100	\$507,716	\$200	\$558,200	\$0
<b>TOTAL STATE GRANTS RECEIVED</b>	<b>\$5,100</b>	<b>\$507,716</b>	<b>\$200</b>	<b>\$558,200</b>	<b>\$0</b>
Other Competitive Grants					
<b>TOTAL OTHER GRANTS RECEIVED</b>	<b>\$588,971</b>	<b>\$108,172</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL GRANT FUNDS RECEIVED</b>	<b>\$1,306,349</b>	<b>\$1,273,033</b>	<b>\$530,414</b>	<b>\$1,093,971</b>	<b>\$564,871</b>

\*FY18 Partial Year

\*\*Federal Entitlement Grants are enrollment driven.

(Perkins Funding used for Salary, Equipment and Professional Development)

## FY20 REVOLVING FUNDS

Approved 10/22/19

<u>FUND</u>	<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>PROJECTED RECEIPTS</u>	<u>PROJECTED EXPENSES</u>	<u>DIFFERENCE</u>
<b>11</b>	500	Community Ed General	\$100,000	\$196,000	-\$96,000
<b><u>Community Education</u></b>	501	Adult Ed	\$148,000	\$93,000	\$55,000
	503	Youth Programs	\$68,000	\$62,000	\$6,000
	504	Summer School	\$80,000	\$0	\$80,000
	506	Career Pathway-Afterschool	\$4,600	\$13,000	-\$8,400
		<b>TOTAL</b>	<b>\$400,600</b>	<b>\$364,000</b>	<b>\$36,600</b>
<b>16</b>	300	PG Programs General	\$3,800	\$0	\$3,800
<b><u>Post Secondary Programs</u></b>	301	Carpentry PS	\$0	\$0	\$0
	302	Electricity PS	\$104,691	\$42,500	\$62,191
	303	Plumbing PS	\$0	\$0	\$0
	304	Culinary PS	\$29,228	\$49,250	-\$20,022
	309	Metal Fab/Joining PS	\$54,178	\$49,000	\$5,178
	310	Automotive PS	\$48,320	\$52,000	-\$3,680
	316	Cosmetology PS	\$67,928	\$57,000	\$10,928
	237	Advanced Manufacturing PS	\$40,678	\$49,250	-\$8,572
	740	PS Program General	\$0	\$83,500	-\$83,500
		<b>TOTAL</b>	<b>\$348,823</b>	<b>\$382,500</b>	<b>-\$33,677</b>
<b>13</b>	400	Rental General	\$0	\$190,000	-\$190,000
<b><u>Facilities Rental</u></b>	401	Community Pool	\$0	\$0	\$0
	402	Facilities Rental	\$0	\$0	\$0
	403	10 Mill Street	\$24,000	\$2,500	\$21,500
	404	16 Mill Street	\$0	\$0	\$0
	405	22 Mill Street	\$0	\$0	\$0
	406	Tremont (Satelite) Bldg	\$0	\$39,400	-\$39,400
	407	756 Marrett Rd	\$8,400	\$0	\$8,400
		<b>TOTAL</b>	<b>\$32,400</b>	<b>\$231,900</b>	<b>-\$199,500</b>

# FY20 REVOLVING FUNDS

Approved 10/22/19

<u>FUND</u>	<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>PROJECTED RECEIPTS</u>	<u>PROJECTED EXPENSES</u>	<u>DIFFERENCE</u>
<b>14</b>	1420100	Auto Mechanics	\$22,000	\$29,000	-\$7,000
	1420200	Welding	\$1,500	\$1,300	\$200
<b><u>Vocational Revolving</u></b>	1423100	Bakery	\$21,000	\$18,000	\$3,000
	1420400	Carpentry	\$1,000	\$800	\$200
	1420700	Plumbing	\$1,200	\$2,400	-\$1,200
<b><u>Account</u></b>	1421200	Cosmetology	\$5,500	\$8,200	-\$2,700
	1423300	Cosmetology Kits	\$2,500	\$2,400	\$100
	1422400	Horticulture	\$400	\$0	\$400
	1420500	HVAC	\$0	\$0	\$0
	1423400	Printing	\$0	\$9,300	-\$9,300
	1423200	Restaurant	\$54,000	\$66,144	-\$12,144
	1421400	Child Development	\$98,000	\$110,500	-\$12,500
	1473100	Gourmet Club	\$2,700	\$3,600	-\$900
		<b>TOTAL</b>	<b>\$209,800</b>	<b>\$251,644</b>	<b>-\$41,844</b>
<b>15</b>	603	Middle School - Acton-Box.	\$210,415	\$210,415	\$0
<b><u>Middle School Program</u></b>	604	Middle School - Bolton	\$125,680	\$125,680	\$0
	601	Middle School - Lancaster	\$129,325	\$129,325	\$0
	602	Middle School - Stow	\$75,879	\$75,879	\$0
		<b>TOTAL</b>	<b>\$541,299</b>	<b>\$541,299</b>	<b>\$0</b>
2000000		Food Service	\$298,000	\$298,000	\$0
		<b>TOTAL</b>	<b>\$298,000</b>	<b>\$298,000</b>	<b>\$0</b>
1200000		Tuition Revolving	\$3,492,495	\$3,447,131	\$45,364
		<b>TOTAL</b>	<b>\$3,492,495</b>	<b>\$3,447,131</b>	<b>\$45,364</b>
1700000		Nonresident Capital Fee	\$924,000	\$0	\$924,000
		<b>TOTAL</b>	<b>\$924,000</b>	<b>\$0</b>	<b>\$924,000</b>

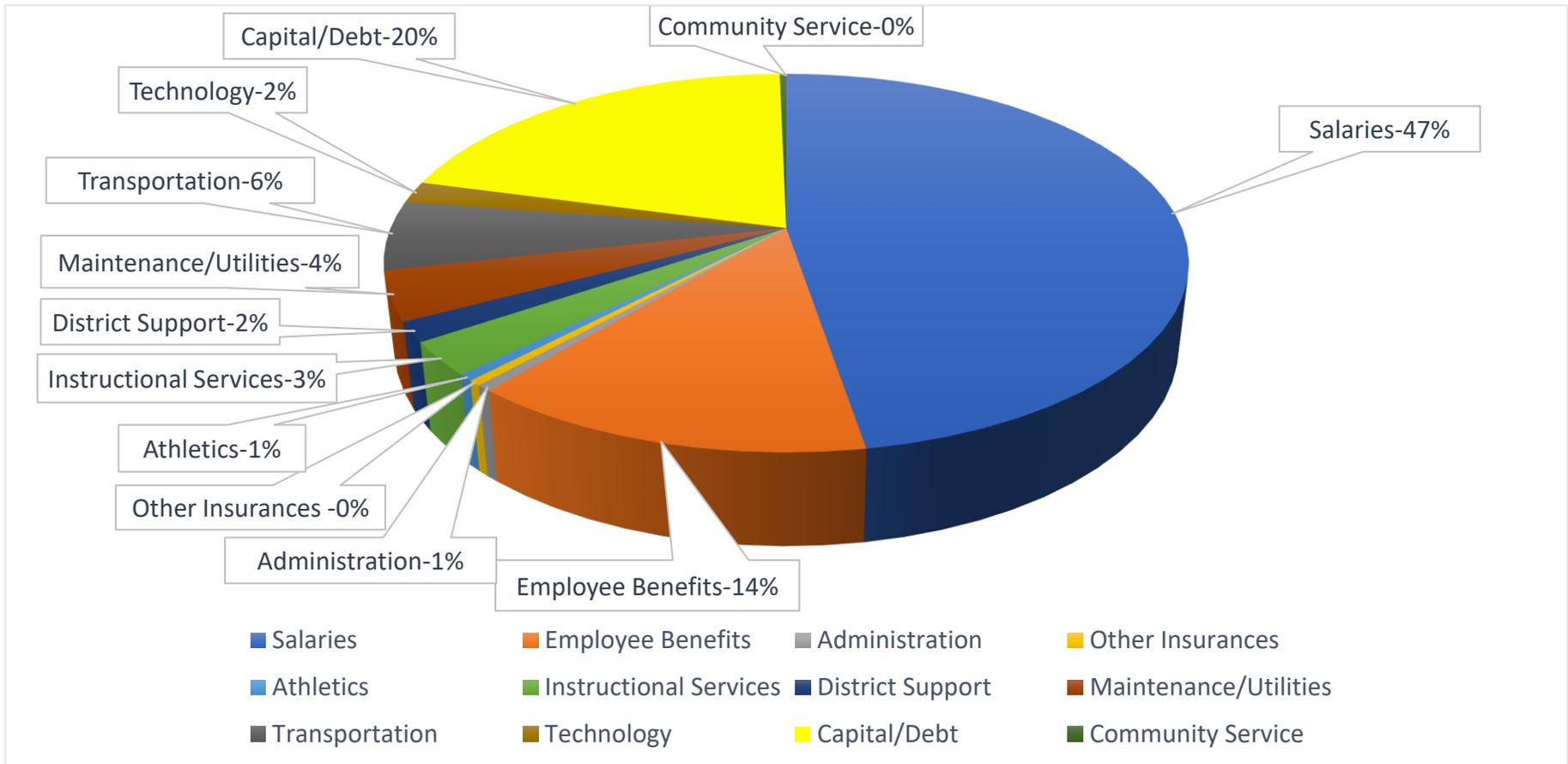
## STABILIZATION FUND

<b>BALANCE AS OF 6/30/2016</b>	<b>\$349,072.55</b>
ADDITIONAL APPROPRIATIONS	\$0.00
INTEREST REVENUE	\$2,752.48
<b>BALANCE AS OF 6/30/2017</b>	<b>\$351,825.03</b>
ADDITIONAL APPROPRIATIONS	\$100,000.00
INTEREST REVENUE	\$6,374.99
<b>BALANCE AS OF 6/30/2018</b>	<b>\$458,200.02</b>
ADDITIONAL APPROPRIATIONS	\$300,000.00
INTEREST REVENUE	\$17,432.28
<b>BALANCE AS OF 6/30/2019</b>	<b>\$775,632.30</b>
ADDITIONAL APPROPRIATIONS	\$85,000.00
INTEREST REVENUE	\$8,876.97
EXPENDITURES/ENCUMBRANCES	-\$292,912.67
<b>BALANCE AS OF 12/31/2019</b>	<b>\$576,596.60</b>

## FY21 PROPOSED BUDGET BY STATE FUNCTION CODE

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2018 ACTUAL	FY2019 BUDGET	FY2020 BUDGET	FY2021 PROPOSED	DIFFERENCE
1000	Administration	\$1,508,000	\$1,439,784	\$1,507,349	\$1,633,590	\$126,241
2000	Student Instructional Services	\$9,500,131	\$9,821,059	\$10,332,879	\$10,869,565	\$536,686
3000	Student Services	\$1,902,488	\$1,942,355	\$2,004,399	\$2,302,396	\$297,997
4000	Operation & Maintenance	\$1,773,420	\$1,795,722	\$1,747,498	\$1,680,185	(\$67,313)
5000	Insurance, Retirement, Leases	\$2,767,268	\$2,994,696	\$3,236,872	\$3,679,825	\$442,953
6000	Community Services	\$100,000	\$100,000	\$100,000	\$80,000	(\$20,000)
7000	Asset Acquisition & Improvement	\$272,623	\$410,360	\$205,000	\$770,000	\$565,000
8000	Debt Service	\$1,155,549	\$2,636,164	\$3,614,833	\$5,092,385	\$1,477,552
9000	Tuition Payments	\$20,000	\$20,000	\$20,000	\$10,000	(\$10,000)
<b>GENERAL FUND</b>		<b>\$18,999,479</b>	<b>\$21,160,140</b>	<b>\$22,768,830</b>	<b>\$26,117,946</b>	<b>\$3,349,116</b>

## FY21 BUDGET BY EXPENSE CATEGORY



## CHANGE IN BUDGET - FY20 TO FY21

ACCOUNT #	DESCRIPTION	AMOUNT	COMMENTS
<b>FY20 BUDGET</b>		<b>\$22,768,830</b>	
<b>FY21 PROPOSED BUDGET</b>		<b>\$26,117,946</b>	
<b><u>SALARY ACCOUNTS</u></b>			
	Salary Adjustments	\$496,132	Anticipated Contractual Obligations
	Staffing Adjustments	\$86,893	Net Increase of 2.25 FTE professional positions
<b><u>NON SALARY ACCOUNTS</u></b>			
1110	School Committee	\$7,500	NEASC Accrediation
1210	Superintendent	\$0	
1230	Other District Administr	\$28,000	Increase Advertising/Communications
1410	Business and Finance	(\$1,500)	
1420	Personnel & Benefits	\$2,000	
1430	Legal Services	(\$10,000)	Less Legal Services Projected
1450	Districtwide Information Systems	\$108,583	Increased funding 1:1 Devices-Enrollment Impact
2110	DW Spvs Curric Directors	\$4,000	
2210	Principal/Asst. Principa	\$14,600	
2250	Building Technology	\$16,242	New Efficiency Software
2315	Instructional Coordinator/Team Leaders	\$600	
2320	Medical Therapeutic Svc	\$10,000	Additional contract service
2355-57	Professional Development	(\$1,535)	
2410 - 2415	Texts & Instructional Materials	\$11,038	New program-Animal Science
2420	Instructional Equipment	\$2,069	Fund \$25k for emergency replace-Unassigned
2430-2440	Instructructional Supplies/Other Svcs	(\$12,625)	
2450-2457	Instruct Technology	(\$4,525)	
2710-2720	Guidance, Testing & Assessment	(\$2,090)	
3200	Health Services	(\$1,800)	
3300	Regular Transportation	\$149,246	Anticipated increase in bus contract renewal
3400	Food Services	(\$2,500)	Filling stations replaced Poland Spring service
3510	Athletics Services	\$46,331	Increased field rentals expenses
3520	Other Student Activities	\$8,000	Increase support for FFA & Student Gov't
3600	Security Services	\$21,438	Increase to anticipated contract renewal & add'l coverage hours
4110	Custodial Services	(\$3,000)	
4120-4130	Utility Services	(\$16,700)	
4210	Maintenance of Grounds	\$15,000	Increase based upon new facility needs
4220	Maintenance of Building	(\$78,620)	Savings in contract service
4230	Maintenance of Equipment	(\$16,235)	Reduced need with new equipment
4400	Networking & Telecommunications	(\$2,931)	

## CHANGE IN BUDGET - FY20 TO FY21

5100-5150	Employee Retirement	\$14,600	Per PERAC funding schedule; Early Ret. Notice/Severance (Benefit \$5000)
5200	Insurance Programs	\$317,548	Est'd 8% Increase in health (Increase in rate & additon of 11 active employees)
5250	Retiree Insurance	\$103,831	
5260	Other Non-Employee Insurance	\$1,574	3% Increase in Prop & Casualty Ins - new bldg
5300	Rental/Lease of equipment	\$5,400	Renewed Leases for Building
9300	Student Outside Placement	(\$10,000)	
<b><u>CAPITAL ACCOUNTS</u></b>			
7200	Stabilization Fund	\$615,000	Fund at \$700,000
7300	Acq. Of Equipment/Furniture	\$0	
7600	Replace of Motor Vehicle	(\$50,000)	
8100	Debt Service - Principal	\$1,062,768	Reflects increase in principal payment & \$12m Bond Sale
8600	Debt Services - Interest	\$414,784	Reflects increase in interest & \$12m Bond Sale



**FY21 ASSESSMENT - VERSION 4.0**

**May 26, 2020**

<b>Total Required Assessments:</b>	
<b>Budget Assessment</b>	
Required Minimum Contribution	\$ 6,301,553
Operating Portion	\$ 6,183,265
Transportation	\$ 1,486,415
LESS: Reg. Trans. Reimb.	\$ (977,179)
Debt and Capital Portion	\$ 4,343,362
<b>Total Budget Assessment</b>	<b>\$ 17,337,416</b>
Special Programs Assessment <sup>1</sup>	\$ -
<b>Total All Assessments</b>	<b>\$ 17,337,416</b>

Town/City	Operating Assessment										Debt/Capital	Total Budget Assessment	Special Programs Assessment <sup>1</sup>			FY21 Total All Assessments	FY20 Assessments	Change - FY21 over FY20	
	State Required Minimum Assessment <sup>2</sup>				Choice Adjustment	Transportation & Remaining Assessment Per District Agreement				Total Operating Assessment <sup>4</sup>			Total Debt & Capital Assessment <sup>5</sup>	Post-Graduate Assessment					Total Middle School Assessment
	State Foundation Enrollment (incl. Post Second stds.)	MM Foundation Budget @ \$19728.74/ Student	State-Mandated Municipal Contribution %	ESTIMATED State Required Minimum Assessment <sup>2</sup>		Total Grade 9-12 Enrollment <sup>3</sup>	Transportation & Operating Assessment Share	Transportation Assessment Share	Total Remaining Operating Assessment					Post-Grad Students <sup>3</sup>	Post-Grad Assessment @ \$3,800/Student				
Acton	41	\$ 808,878	79.47%	642,811	\$ 14,000	34.50	10.26%	52,268	\$ 633,216	\$ 1,342,295	\$ 390,689	\$ 1,732,983	0	\$ -	\$ -	\$ 1,732,983	\$ 1,455,681	\$ 277,302	
Arlington	145	\$ 2,860,667	76.10%	2,176,870	\$ -	123.50	36.74%	187,105	\$ 2,266,729	\$ 4,630,704	\$ 1,482,667	\$ 6,113,371	0	\$ -	\$ -	\$ 6,113,371	\$ 5,384,690	\$ 728,681	
Belmont	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 46,356	\$ 46,356	0	\$ -	\$ -	\$ 46,356	\$ 984,887	\$ (938,531)	
Bolton	14	\$ 276,202	82.50%	227,867	\$ -	10.75	3.20%	16,286	\$ 197,306	\$ 441,460	\$ 150,457	\$ 591,917	0	\$ -	\$ -	\$ 591,917	\$ 630,937	\$ (39,020)	
Boxborough	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 5,268	\$ 5,268	0	\$ -	\$ -	\$ 5,268	\$ 6,130	\$ (862)	
Carlisle	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 5,268	\$ 5,268	0	\$ -	\$ -	\$ 5,268	\$ 6,130	\$ (862)	
Concord	27	\$ 532,676	82.50%	439,458	\$ -	21.50	6.40%	32,573	\$ 394,613	\$ 866,644	\$ 347,229	\$ 1,213,873	0	\$ -	\$ -	\$ 1,213,873	\$ 1,073,368	\$ 140,505	
Dover	3	\$ 59,186	82.50%	48,829	\$ -	1.25	0.37%	1,894	\$ 22,943	\$ 73,665	\$ 63,750	\$ 137,416	0	\$ -	\$ -	\$ 137,416	\$ 73,811	\$ 63,605	
Lancaster	55	\$ 1,085,081	69.09%	749,708	\$ -	47.25	14.06%	71,585	\$ 867,230	\$ 1,688,523	\$ 506,950	\$ 2,195,472	0	\$ -	\$ -	\$ 2,195,472	\$ 2,085,501	\$ 109,971	
Lexington	65	\$ 1,282,368	82.50%	1,057,954	\$ -	55.13	16.40%	83,515	\$ 1,011,769	\$ 2,153,238	\$ 709,909	\$ 2,863,147	0	\$ -	\$ -	\$ 2,863,147	\$ 2,470,131	\$ 393,016	
Lincoln	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 8,428	\$ 8,428	0	\$ -	\$ -	\$ 8,428	\$ 9,808	\$ (1,380)	
Needham	23	\$ 453,761	82.01%	372,112	\$ -	21.00	6.25%	31,815	\$ 385,436	\$ 789,363	\$ 310,572	\$ 1,099,935	0	\$ -	\$ -	\$ 1,099,935	\$ 1,084,783	\$ 15,152	
Stow	36	\$ 710,235	82.50%	585,944	\$ -	21.25	6.32%	32,194	\$ 390,024	\$ 1,008,162	\$ 277,891	\$ 1,286,053	0	\$ -	\$ -	\$ 1,286,053	\$ 881,595	\$ 404,458	
Sudbury	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 23,178	\$ 23,178	0	\$ -	\$ -	\$ 23,178	\$ 26,972	\$ (3,794)	
Wayland	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 7,375	\$ 7,375	0	\$ -	\$ -	\$ 7,375	\$ 8,582	\$ (1,207)	
Weston	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 7,375	\$ 7,375	0	\$ -	\$ -	\$ 7,375	\$ 8,582	\$ (1,207)	
<b>TOTAL</b>	<b>409</b>	<b>\$ 8,069,055</b>	<b>78.10%</b>	<b>\$ 6,301,553</b>	<b>\$ 14,000</b>	<b>336.13</b>	<b>100.00%</b>	<b>\$ 509,236</b>	<b>\$ 6,169,265</b>	<b>\$ 12,994,054</b>	<b>\$ 4,343,362</b>	<b>\$ 17,337,415</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,337,415</b>	<b>\$ 16,191,588</b>	<b>\$ 1,145,827</b>	

**Footnotes:**

1. Special Programs Assessment provides funding for the Middle School Program to those communities that offer the program. Middle School Program Discontinued 6/30/20 except Acton Boxborough. Assessment paid by AB School District.
2. The State Required Minimum Assessments are based on Governor's budget released January, 2020.
3. All student enrollment numbers are based on most recent 4 year rolling average of enrollments as of October 1st. Does not include Belmont who withdrew from district 6/30/20
4. The Total Operating Assessment equals the sum of the State Required Minimum assessment, the Transportation assessment, the Choice adjustment, and the remaining allocated assessment per the District Agreement.
5. Annual ESCO Lease assessments include the proportionate share due from the six towns that withdrew from the district effective July 1, 2017 and Belmont that withdrew 6/30/20

**Minuteman Regional High School District  
FY21 Budget  
FY21 Debt/Capital Allocation**

<b>FY21 - Debt/Capital Allocation By Purpose</b>				
Purpose	ESCO Lease-Prior to 12/10/2015	Capital/Leases	Sch. Proj. Debt	TOTAL FY21 DEBT/CAPITAL
Building Improvements (Maint. & Equip.)		5,000		5,000
Copier Leases		65,000		65,000
\$36M Const. Bond - Debt Service Due			2,010,731	2,010,731
\$46M Const. Bond - Debt Service Due			1,891,894	1,891,894
Principal & Interest Payment - ESCO Lease	520,453			520,453
Vehicle Replacement -Lease 2 Buses		-		-
\$5M - BANs			100,000	100,000
\$12M Const. Bond - Debt Service Due (est.)			569,307	569,307
Stabilization Fund		700,000		700,000
Capital Fee Revenue		(615,000)	(904,023)	(1,519,023)
<b>Total - Debt &amp; Capital</b>	<b>520,453</b>	<b>155,000</b>	<b>3,667,909</b>	<b>4,343,362</b>
<b>Allocation of Debt/Capital by Town</b>				
<b>Member Towns:</b>				
Acton	41,088	14,175	335,426	390,689
Arlington	149,604	54,049	1,279,014	1,482,667
Bolton	11,589	5,630	133,238	150,457
Concord	26,339	13,011	307,880	347,229
Dover	5,268	2,371	56,111	63,750
Lancaster	57,945	18,205	430,800	506,950
Lexington	64,266	26,178	619,465	709,909
Needham	23,178	11,652	275,742	310,572
Stow	37,928	9,729	230,234	277,891
<b>Towns Withdrawal effective July 1, 2017</b>				
Boxborough	5,268	-	-	5,268
Carlisle	5,268	-	-	5,268
Lincoln	8,428	-	-	8,428
Sudbury	23,178	-	-	23,178
Wayland	7,375	-	-	7,375
Weston	7,375	-	-	7,375
<b>Towns Withdrawal effective July 1, 2020</b>				
Belmont	46,356	-	-	46,356
<b>Total Debt-Capital</b>	<b>520,453</b>	<b>155,000</b>	<b>3,667,909</b>	<b>4,343,362</b>
<b>NOTE: Of the 9 member towns, 7 communities have voted an exclusion override (shaded in grey). The other two communities are funding this debt through general funds.</b>				



**FY21 Estimated Revenue Plan - Version 4.0 May 26, 2020**

	<u>FY20</u>	<u>FY21</u>	<u>Difference</u>	<u>% Chg.</u>
<b>Operating Budget</b>	18,948,997	20,255,561	1,306,564	6.90%
<b>Capital Budget</b>				
Capital Equipment/Leases	711,333	675,453	(35,880)	-5.04%
Supplemental Allocation to Stabilization Fund	-	615,000	615,000	
Building Project - Debt Service (1)	3,108,500	4,571,932	1,463,432	47.08%
<b>Total Operating &amp; Capital Budget</b>	<b>22,768,830</b>	<b>26,117,946</b>	<b>3,349,116</b>	<b>14.71%</b>
<b>Non-Assessment Revenue:</b>				
<b>Operating Budget</b>				
CH. 70 Aid	2,092,403	1,990,018	(102,385)	-4.89%
CH. 70 & Ch. 71 Aid - Potential Reduction	-	(225,000)	(225,000)	0.00%
CH. 71 Reg. Trans. Reimb.	832,392	977,179	144,787	17.39%
Prior Year Tuition	3,047,131	3,048,695	1,564	0.05%
Current Year Tuition	400,000	705,615	305,615	76.40%
Certified E & D	540,000	765,000	225,000	41.67%
<b>Capital Budget</b>				
Current Year Nonresident Capital Fee	-	615,000	615,000	0.00%
Prior Year Nonresident Capital Fee	-	904,023	904,023	0.00%
<b>Total Non-Assessment Revenue</b>	<b>6,911,926</b>	<b>8,780,530</b>	<b>1,868,604</b>	<b>27.03%</b>
<b>Required Member Town Assessments</b>	<b>15,856,904</b>	<b>17,337,416</b>	<b>1,480,512</b>	<b>9.34%</b>
<b>Assessment Allocation by Category:</b>				
Minimum Required Contribution	5,219,175	6,301,553	1,082,378	20.74%
Transportation Budget	561,777	509,236	(52,541)	-9.35%
Assessments over Minimum Contribution	6,256,119	6,183,265	(72,854)	-1.16%
<b>Capital Budget</b>				
Capital Equipment/Leases	205,000	155,000	(50,000)	-24.39%
ESCO Lease Assessment - 9 Member Towns	405,803	417,205	11,402	2.81%
ESCO Lease Assessment - 7 Ex-Member Towns	100,530	103,248	2,718	2.70%
Building Project - Debt Assessment	3,108,500	3,667,909	559,409	18.00%
<b>Total Assessments (2)</b>	<b>15,856,904</b>	<b>17,337,416</b>	<b>1,480,512</b>	<b>9.34%</b>

- (1) - A debt exclusion override was voted on this debt in the following towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster and Stow. The other two member districts (Lexington and Needham) are funding debt through their general funds.
- (2) - Assessments include Belmont withdrawal from district effective 6/30/20 and subsequent redistribution.

**Minuteman Regional School District  
FY21 Capital Assessment - Version 4.0 - May 26, 2020**

Town	DEBT ALLOCATION - PRIOR TO 12/10/2015			DEBT AND CAPITAL ALLOCATION						NEW BUILDING CONSTRUCTION DEBT SERVICE ALLOCATION						TOTAL
	Enrollment (Min. of 5 Students)			Enrollment Basis			Chapter 70 - Combined Effort Basis		Capital Base Cont. Basis	Enrollment Basis			Chapter 70 - Combined Effort Basis		Capital Base Cont. Basis	
	Enrollment October 1, 2019 (Min. of 5 Students)	Enrollment Method Debt/Capital Assessment Share	ESCO Project	4 Yr. Rolling Ave. Enrollment Debt/Capital Assessment	FY18 Debt/Capital Assessment Share	Enrollment - 4 year rolling Average	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort	Capital Base Contribution	4 Yr. Rolling Ave. Enrollment Debt/Capital Assessment	FY18 Debt/Capital Assessment Share	Enrollment - 4 year rolling Average	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort	Capital Base Contribution	
Acton	39.0	7.89%	\$41,088	34.5	10.26%	\$7,955	7.35%	\$4,670	\$1,550	34.5	10.26%	\$188,238	7.35%	\$110,509	\$36,679	\$390,689
Arlington	142.0	28.74%	\$149,604	123.5	36.74%	\$28,475	37.80%	\$24,024	\$1,550	123.5	36.74%	\$673,837	37.80%	\$568,498	\$36,679	\$1,482,667
Belmont	44.0	8.91%	\$46,356	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$46,356
Bolton	11.0	2.23%	\$11,589	10.8	3.20%	\$2,479	2.52%	\$1,602	\$1,550	10.8	3.20%	\$58,654	2.52%	\$37,905	\$36,679	\$150,457
Boxborough	5.0	1.01%	\$5,268	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$5,268
Carlisle	5.0	1.01%	\$5,268	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$5,268
Concord	25.0	5.06%	\$26,339	21.5	6.40%	\$4,957	10.23%	\$6,503	\$1,550	21.5	6.40%	\$117,308	10.23%	\$153,893	\$36,679	\$347,229
Dover	5.0	1.01%	\$5,268	1.3	0.37%	\$288	0.84%	\$533	\$1,550	1.3	0.37%	\$6,820	0.84%	\$12,612	\$36,679	\$63,750
Lancaster	55.0	11.13%	\$57,945	47.3	14.06%	\$10,894	9.06%	\$5,761	\$1,550	47.3	14.06%	\$257,804	9.06%	\$136,316	\$36,679	\$506,950
Lexington	61.0	12.35%	\$64,266	55.1	16.40%	\$12,710	18.75%	\$11,917	\$1,550	55.1	16.40%	\$300,771	18.75%	\$282,015	\$36,679	\$709,909
Lincoln	8.0	1.62%	\$8,428	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$8,428
Needham	22.0	4.45%	\$23,178	21.0	6.25%	\$4,842	8.28%	\$5,260	\$1,550	21.0	6.25%	\$114,580	8.28%	\$124,483	\$36,679	\$310,572
Stow	36.0	7.29%	\$37,928	21.3	6.32%	\$4,900	5.16%	\$3,280	\$1,550	21.3	6.32%	\$115,944	5.16%	\$77,611	\$36,679	\$277,891
Sudbury	22.0	4.45%	\$23,178	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$23,178
Wayland	7.0	1.42%	\$7,375	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$7,375
Weston	7.0	1.42%	\$7,375	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$7,375
<b>Total</b>	<b>494.0</b>	<b>100.00%</b>	<b>\$520,453</b>	<b>336.1</b>	<b>100.00%</b>	<b>\$77,500</b>	<b>50%</b>	<b>\$63,550</b>	<b>\$13,950</b>	<b>336.1</b>	<b>100.00%</b>	<b>\$1,833,955</b>	<b>50%</b>	<b>\$1,503,843</b>	<b>\$330,112</b>	<b>\$4,343,362</b>

Capital Allocation - 9 Towns				
	Enrollment	Combined Effort	Capital Base Con.	
Prior to 12/10/16	50.0%	41.0%	9.0%	100.0%
ESCO	\$520,453			
After to 12/10/16				
Debt & Capital	\$155,000	\$77,500	\$63,550	\$13,950
				-
Capital Allocation - 9 Towns				
	Enrollment	Combined Effort	Capital Base Con.	
After to 12/10/16	50.0%	41.0%	9.0%	100.0%
Debt & Capital	\$3,667,909	\$1,833,955	\$1,503,843	\$330,112
				-

Capital Allocation by Method				
Purpose	Debt Prior to 12/10/16	Capital/Leases	Sch. Debt	TOTAL DEBT
Building Improvements (Maint. & Equip.)		5,000		5,000
Copier Leases		65,000		65,000
\$36M Const. Bond - Debt Service Due			2,010,731	2,010,731
\$46M Const. Bond - Debt Service Due			1,891,894	1,891,894
Principal & Interest Payment - ESCO Lease	520,453			520,453
Vehicle Replacement - Lease 2 Buses		-		-
\$4M - BANs			100,000	100,000
\$12M Const. Bond - Debt Service Due			569,307	569,307
Stabilization Fund		700,000		700,000
LESS: Prior Year Capital Fee Revenue			(904,023)	(904,023)
LESS: Current Year Capital Fee Revenue		(615,000)		(615,000)
<b>Total - Debt &amp; Capital</b>	<b>520,453</b>	<b>155,000</b>	<b>3,667,909</b>	<b>4,343,362</b>

Per Community  
**Calculation Factor - Capital Base Contribution 1.00%**

**Minuteman Regional School District  
FY21 Capital Assessment - Version 4.0 - May 26, 2020**

<b>Debt &amp; Capital Assessment</b>														
Enrollment- Based on 4 year Rolling Average						Min Of 1		Calculation Factor - Ch. 70 Combined Effort Capital Allocation						
Debt & Capital	Enrollment Count as of October 2019	Enrollment Count as of October 2018	Enrollment Count as of October 2017	Enrollment Count as of October 2016	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment year Rolling Average	FY21 Total Foundation Enrollment	MM Enrollment ÷ Community Foundation Enrollment	FY21 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	39	32	33	34	34.50	34.50	10.26%	Acton	34.5	4,479	0.77%	40,416,470	311,312	7.35%
Arlington	142	119	114	119	123.50	123.50	36.74%	Arlington	123.5	6,237	1.98%	80,878,987	1,601,500	37.80%
Bolton	11	11	11	10	10.75	10.75	3.20%	Bolton	10.8	1,019	1.05%	10,121,769	106,780	2.52%
Concord	25	25	17	19	21.50	21.50	6.40%	Concord	21.5	3,113	0.69%	62,770,897	433,529	10.23%
Dover	3	0	1	1	1.25	1.25	0.37%	Dover	1.3	1,193	0.10%	33,908,956	35,529	0.84%
Lancaster	55	47	50	37	47.25	47.25	14.06%	Lancaster	47.3	995	4.75%	8,086,630	384,013	9.06%
Lexington	61	52	53.5	54	55.13	55.13	16.40%	Lexington	55.1	7,347	0.75%	105,884,162	794,455	18.75%
Needham	22	21	20	21	21.00	21.00	6.25%	Needham	21.0	5,778	0.36%	96,486,573	350,678	8.28%
Stow	36	19	15	15	21.25	21.25	6.32%	Stow	21.3	1,175	1.81%	12,089,306	218,636	5.16%
<b>Total</b>	<b>394</b>	<b>326</b>	<b>314.5</b>	<b>310</b>	<b>336.13</b>	<b>336.13</b>	<b>100.00%</b>	<b>Total</b>	<b>336.1</b>	<b>31,336</b>	<b>12.27%</b>	<b>450,643,750</b>	<b>4,236,433</b>	<b>100.00%</b>

<b>New Building Design &amp; Constuction Debt Service Assessment</b>														
Enrollment- Based on 4 year Rolling Average						Min Of 1		Calculation Factor - Ch. 70 Combined Effort Capital Allocation						
Debt Service Assessed to 9 Towns	Enrollment Count as of October 2019	Enrollment Count as of October 2018	Enrollment Count as of October 2017	Enrollment Count as of October 2016	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment year Rolling Average	FY21 Total Foundation Enrollment	MM Enrollment ÷ Community Foundation Enrollment	FY21 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	39	32	33	34	34.50	34.50	10.26%	Acton	34.5	4,479	0.77%	40,416,470	311,312	7.35%
Arlington	142	119	114	119	123.50	123.50	36.74%	Arlington	123.5	6,237	1.98%	80,878,987	1,601,500	37.80%
Bolton	11	11	11	10	10.75	10.75	3.20%	Bolton	10.8	1,019	1.05%	10,121,769	106,780	2.52%
Concord	25	25	17	19	21.50	21.50	6.40%	Concord	21.5	3,113	0.69%	62,770,897	433,529	10.23%
Dover	3	0	1	1	1.25	1.25	0.37%	Dover	1.3	1,193	0.10%	33,908,956	35,529	0.84%
Lancaster	55	47	50	37	47.25	47.25	14.06%	Lancaster	47.3	995	4.75%	8,086,630	384,013	9.06%
Lexington	61	52	53.5	54	55.13	55.13	16.40%	Lexington	55.1	7,347	0.75%	105,884,162	794,455	18.75%
Needham	22	21	20	21	21.00	21.00	6.25%	Needham	21.0	5,778	0.36%	96,486,573	350,678	8.28%
Stow	36	19	15	15	21.25	21.25	6.32%	Stow	21.3	1,175	1.81%	12,089,306	218,636	5.16%
<b>Total</b>	<b>394</b>	<b>326</b>	<b>314.5</b>	<b>310</b>	<b>336.13</b>	<b>336.13</b>	<b>100.00%</b>	<b>Total</b>	<b>336.1</b>	<b>31,336</b>	<b>12.27%</b>	<b>450,643,750</b>	<b>4,236,433</b>	<b>100.00%</b>

Town	Foundation Enrollment 10/1/19	LESS: Post-Secondary Enrollment	PLUS: AM Students (.5 FTE)	PLUS: Enrollment Adj. (Min. Of 5)	Percent Allocation (col. D)	
					TOTAL - 10.1.19 Adj. Enrollment	Debt/Capital Assessment Share
Acton	41	-2			39	7.89%
Arlington	145	-3			142	28.74%
Belmont	44				44	8.91%
Bolton	13	-2			11	2.23%
Boxborough	5				5	1.01%
Carlisle	5				5	1.01%
Concord	27	-2			25	5.06%
Dover	3			2	5	1.01%
Lancaster	55				55	11.13%
Lexington	65	-4			61	12.35%
Lincoln	8				8	1.62%
Needham	23	-1			22	4.45%
Stow	36				36	7.29%
Sudbury	22				22	4.45%
Wayland	7				7	1.42%
Weston	7				7	1.42%
<b>Total</b>	<b>506</b>	<b>-14</b>	<b>0</b>	<b>2</b>	<b>494</b>	<b>100.00%</b>

# GLOSSARY

TERMS	DEFINITION
<b>ASSESSMENT</b>	Our 9 member towns support the Minuteman budget by paying an assessment determined by the regional agreement document. DESE sets the minimum local contribution amount each town must pay and any amount over that minimum is apportioned according to the regional agreement which currently is operational share of enrollment on the previous October 1.
<b>PPI</b>	Progress and Performance Index (PPI): The PPI combines information about narrowing proficiency gaps, growth, and graduation and dropout rates over multiple years into a single number. All districts, schools, and student subgroups receive an annual PPI based on improvement over a two-year period and a cumulative PPI between 0 and 100 based on four years of data. For a group to be considered to be making progress toward narrowing proficiency gaps, its cumulative PPI must be 75 or higher.
<b>CHAPTER 74</b>	Mass General Law that governs vocational education programs in Massachusetts.
<b>CHOICE</b>	Minuteman no longer accepts School Choice students. Student who attended Minuteman and then chose to attend another public high school (not their home town) that accepts school choice students.
<b>CTE</b>	Career & Technical Education - synonymous with Vocational Ed
<b>DESE</b>	Department of Elementary and Secondary Education. (Formerly DOE)
<b>DOE</b>	Department of Education
<b>FTE</b>	Full time equivalent - used as a standard basis of measure for student and staff figures
<b>GENERAL ADVISORY COUNCIL</b>	Council of volunteer business & industry representatives that advises the career and technical programs on current equipment needs, labor/market trends, employability skills, new industry development needs.
<b>HEADCOUNT ENROLLMENT</b>	Number of actual student body (heads) enrolled.
<b>HEALTH TRUST</b>	Minuteman is one of 4 regional vocational schools to be a member of Mass Bay Health Care Trust. The Trust has greater purchasing power to obtain better rates than any one of our schools alone. Each school is represented by 2 labor representatives and 2 management representatives who are voting Trustees.
<b>INCLUSION</b>	A program which aims to include more children with special needs in the general classroom rather than keeping them in a separate classroom setting or offering special services on a pull-out basis.
<b>LEA</b>	Local Education Agency: i.e. the individual local school district. Minuteman Regional is a LEA. Within the School Department the term is used to identify the operating budget exclusive of grants, capital funding, revolving accounts or expenses which might be funded through other parts of the Town's budget.
<b>MCAS</b>	Massachusetts Comprehensive Assessment System: As required by the Education Reform Law of 1993, MCAS was implemented to annually test all public school students across the Commonwealth in order to measure and report performance based on the Curriculum Frameworks learning standards. Students must pass the MCAS tests as one condition for earning a high school diploma.
<b>MIDDLE SCHOOL PROGRAM</b>	Currently 1 of our 9 towns elected to have Minuteman operate a technology program in their Middle School to expose students to engineering. All operational costs are each individual town program is fully borne by that town.
<b>MSBA</b>	Massachusetts School Building Authority; this is the state's building assistance organization.
TERMS	DEFINITION
<b>NCLB</b>	No Child Left Behind Act enacted by federal law in 2001.

# GLOSSARY

<b>NEASC</b>	New England Association of School and Colleges: the organization that accredits high schools.
<b>NON-RESIDENT TUITION</b>	MGL Chapter 74 allows students who live in MA and do not live in one of our 9 member towns to attend Minuteman and their town must pay the tuition rate set by Minuteman school committee (maximum \$ determined by DESE) as well as pay to transport the student to Minuteman.
<b>POST GRADUATE (PG)</b>	Post Graduate students who attend vocational programs along with our grade 9-12 students in certain areas. PG students do not attend academic classes. PG Students from non-member towns pay 100% of their own tuition; PG students from our 9 member towns will pay 50% of tuition costs (\$7,600 in total) during FY20 with the member town paying the remaining 50% through assessments.
<b>POST SECONDARY</b>	Post Secondary are adult learners who attend only vocational program classes, not academic classes, in a separate adult only classroom format.
<b>PT/OT</b>	Physical Therapy/Occupational Therapy (provided to some Special Needs students as part of their individual educational plans).
<b>OTHER POSTEMPLOYMENT BENEFITS (OPEB)</b>	This is health insurance benefits provided to Minuteman retired employees. Government Accounting Standards require that the district financial statements report these benefits on an accrual basis rather than on a pay-as-you-go basis.
<b>REGIONAL AGREEMENT</b>	Document that governs Minuteman operations, funding and membership.
<b>SCHOOL IMPROVEMENT COUNCIL</b>	A Council of parents, teachers and community representatives that advise the school principal on ways in which the school may be improved. School councils were created under the terms of the Education Reform Act of 1993.
<b>SPED</b>	Special Education: Program for students with special needs as defined by Chapter 766. The term is used interchangeably with "Special Needs" and "Special Services".
<b>STABILIZATION FUND</b>	Minuteman has established a stabilization fund, The purpose of the fund is to set aside money for future capital projects. Appropriations from this account require a two-thirds vote of all members of the School Committee.
<b>VOC ED</b>	Vocational Education which provides career and technical training in 21 different program areas at Minuteman
<b>YOUTH PROGRAMS</b>	During the summer, February/April vacations and specified Saturdays, a number of youth enrichment classes are offered to students in grades 1-8 for a nominal fee paid by the parents to support the program costs.