



**MINUTEMAN**  
HIGH SCHOOL REVOLUTIONIZED

# **Fiscal Year 2023 Proposed Budget**

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**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

## DISTRICT LEADERSHIP

SCHOOL COMMITTEE			
Acton	<b>Pam Nourse, Chair</b>	Lancaster	Jennifer Leone
Arlington	Michael Ruderman	Lexington	Judith Crocker
Bolton	David O'Connor	Needham	Jeffrey Stulin
<b>Concord</b>	<b>Steve Ledoux, Vice Chair</b>	<b>Stow</b>	<b>Alice DeLuca, Secretary</b>
Dover	Ford Spalding		
ADMINISTRATION LEADERSHIP TEAM		DEPARTMENT & CLUSTER LEADS	
Superintendent-Director	Edward Bouquillon Ph.D.	Trades and Transportation Pathway Lead	Al St. George
Assistant Superintendent	Amy Perreault, Ed.D.	Engineering and Production Pathway Lead	Joe Joncas
Principal	George Clement	Agriculture, Environmental and Life Sciences Pathway Cluster Lead	Sarah Ard
Assistant Principal	Brian Tildsley	Health, Hospitality and Human Service Pathway Cluster Lead	Cynthia DeMaio
Assistant Principal for Admissions	Anthony Chiariello	Communication Media Pathway Lead	Drew O'Connors
Director of Career & Technical Education	Kathleen Bouchard	English	Greg Donovan
Assist. Director of Career & Technical Education	Eugene DiPaolo	Humanities	Connie Maynard
Director of Communications	Daniel O'Brien	Mathematics	John Fusco
Assistant Superintendent of Operations and Facilities	Richard Ikonen	Science	Eric Marshall
Business Manager	Nikki Andrade	Special Education	Ashley Pisapia
Director of Technology	Victor Woodroffe	Guidance	Diane Dempsey
Executive Director, Minuteman Technical Institute	Nancy Houle, Ph.D	Special Education	Michael Guarino

# EXECUTIVE SUMMARY

## **FY23 Budget – Overview**

The Minuteman Regional Vocational Technical School District FY23 Budget reflects continuing challenges from the pandemic. This FY23 budget funds the health and safety of students and staff, delivers high-quality career and technical education (CTE), and seeks to invest in increasing student capacity.

**Enrollment:** Minuteman’s member district applications have continued to increase every year for the last four years. Member district applications have provided large freshmen classes the past three years. In September of 2020, Minuteman surpassed the design enrollment of the 628. Minuteman welcomed a total of 634 students in September of 2020 and 655 in September of 2021. We are on track for an estimated 700 students in September of 2022.

It is very likely that some member towns students and all nonmember town students will be on a waiting list to attend Minuteman in the Fall of 2022. A limited number of transfers from regional vocational schools outside the district may be accommodated, but this is unknown until later in the current school year.

The district is planning to increase student capacity to 800 students in an effort to end waiting lists and provide all eligible member towns students access to high quality career and technical education. It is the commitment of the current school committee and administration to achieve this added capacity with NO additional borrowing. Consistently funding the Capital Stabilization Account, established in 2011, is a key strategy to reach this goal.

With a shift in enrollment to almost all in-district students, there is a parallel decrease in the non-member student tuition and capital fee revenue received. For the past 30 years, Minuteman has used this revenue to reduce member town assessments. With the current member town enrollment trend, Minuteman projects that non-member revenue will not exist by FY25. The FY23 Budget reflects year one of this three year transition to member towns fully funding the operations and debt obligations of the district.

**MSBA Project Debt Service:** Minuteman worked with the Massachusetts Department of Elementary and Secondary Education (DESE) to establish a per-student capital fee from non-member districts. Similar to non-member tuition noted above, Minuteman applies the revenue from the capital fees to offset MSBA project debt assessments to our member towns. As noted above, this will likely end in FY25. In FY23, we will use “current year” fees collected in FY23, as well as “prior year” fees, collected and not expended in FY22 to reduce the debt service costs to member towns.

Seven of the nine member towns supporting the MSBA construction 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 towns (Lexington and Needham) are funding debt through their general funds.

## EXECUTIVE SUMMARY

The FY23 budget only includes a small amount of potential interest in case a short-term borrowing is needed, as Minuteman closes out the Massachusetts School Building Authority (MSBA) School Building Project. If a short-term borrowing was necessary, it would be paid back when Minuteman gets their final reimbursement from MSBA.

The FY23 budget debt service decreased \$92,131 (a 1.6% decrease over the previous year's debt service).

**Instructional Expenses:** FY23 will include a 1.5 FTE net increase in staff. All of this increase is to support the social emotional learning needs of students that have been exacerbated through the pandemic. Staff re-alignment has been planned to properly support classroom instruction needs based on CTE enrollment in specific programs. This budget supports 19 program majors, including our Animal Science/Vet Assisting program approved by DESE in 2020.

**Facilities Expenses:** Facilities management continues to require significant monitoring and assessment as we live in our new building. Due to the school closure and then a COVID hybrid model, we have not had a typical year of utility usage data to project expenses accurately. We are projecting estimated increases in the FY23 budget to be conservative. The new facility has a computer-based management system that will help us track and project utility usage once we have completed a "normal" year in FY22. A 250kwh photo-voltaic system was installed and came online in the Fall of 2021. We are continuing to track power production and consumption and fully expect this system to have a positive impact, but that will not be fully known until FY24 budget planning is underway.

The administration is committed to proactively maintaining this facility to exceed its design life of 50 years. This FY23 budget includes costs associated with maintenance contracts for new equipment and systems, as well as continuing to outsource our nighttime cleaning staff. FY23 represents the fourth year of this outsourced model. The savings have been somewhat less as cleaning requirements have increased during COVID.

The FY23 budget anticipates the completion of the athletic fields and supports equipment and training to manage three (3) synthetic turf fields and associated assets.

**Other Fiscal Matters:** Transportation and health insurance are two areas where we will see increases in our expenses. The FY23 transportation contract has a 5% CPI increase. Health insurance expenses will increase due to the increase in staffing, as well as estimated increase in rates. Minuteman is a member of the Mass Bay Health trust, which is projecting "reasonable" increases in rates, although this preliminary budget is conservative and projecting a 10% increase as of January 24, 2022.

# BUDGET PRINCIPLES AND PRIORITIES

## **FY23 Budget Outlook**

This budget protects student and staff health, delivers high quality career and technical education (CTE) and seeks to increase student capacity to reduce member student waiting lists and a corresponding increase in Chapter 70 state aid reimbursements. Enrollment has shifted and the trend will result in a 100% member student enrolled school by FY25. This is what has always been the hope and it is clearly on the horizon.

## **FY23 Budget Priorities**

Instructional delivery and professional development to support our academy model is an ongoing priority. Minuteman is organized around two (2) academies; Engineering, Construction and Trades Academy (11 Program Majors) and the Life Sciences and Services Academy (8 Program Majors). Once a student majors in the middle of the 9th grade, they stay in their career major through grade 12. This promotes a more personalized and supportive learning environment and develops strong relationships between students, their peers, and teachers.

Academies integrate the rigorous academic courses with relevant 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.

**9th Grade Math and English (180 Program):** We will be entering our 14th 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.

**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. In FY23, Minuteman continues to support this with a 0.5 FTE Reading/Librarian Aide.

**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 four years in obtaining equipment grants of over \$1.6M which helped launch the Advanced Manufacturing program, enhance programs such as Metal Fabrication & Welding and equip our warehouse space with state-of-the-art logistics and engineering equipment.

In FY23, the Animal Science/Veterinary Assisting and Robotics/Automation/Logistics Engineering program development continues. Minuteman has also budgeted for specific occupational program uniforms, material and equipment increases due to supply chain restraints, as well as student credentialing and testing costs that were previously covered by grants.

**Special Education:** Minuteman has one of the highest percentage of students receiving Special Education services of any public high school in Massachusetts. Approximately 47% of the students at Minuteman are receiving services. The state average is less than 18%. Our co-teaching model and small group support has helped our students improve MCAS results and post-graduation success.

## BUDGET PRINCIPLES AND PRIORITIES

In FY23, Minuteman will continue to support the emotional health of all students with an additional 2.0 student support professionals who will increase our ability to provide direct care, small group work, and classroom-based interventions and supports. Professional development for all staff has been provided around student's social and emotional health and wellbeing. The Student Learning Center is available to assist students with section 504 accommodation plans, and those students who have been identified and needing RTI (Response to Intervention) services. The Student Learning Center provides student time to receive support on their academics with special educators. Minuteman has relationships with community partners that are able to provide mental health support to our students and families.

**Admissions, Recruitment, Enrollment, and Retention:** The Admissions Office continues its effort to sustain member town student and overall enrollment. 95% of the class of 2025 are member town students. Despite the pandemic, and only nine member towns (down from 16 towns prior to the revised regional agreement) applications from member town students is at an all-time high. The Admissions and Communications Office has been responsive in coordinating information sessions, social media, print, and direct marketing, along with in-person events, which have been limited due to the pandemic. The Admissions Office is focusing on increasing enrollment in underrepresented member towns, while working to amplify the success stories of its alumni to change the narrative around CTE. 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. This budget continues the *one to one laptop* program in place for the past 6 years. A 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 occupational program education at Minuteman.

**Senior Project and Portfolios:** All students at Minuteman will complete a senior project and portfolio prior to graduation. The senior project is a professional crafted presentation of student's technical knowledge and research skills. The presentation is given to their classmates, instructors, and experts from industry. Portfolios document 4 years of student's accomplishments at Minuteman highlighting their academic success, career training, extracurricular activities, and awards. These two projects prepare students with necessary skills to successfully enter the workforce.

**Schoolwide Safety & Security:** Our facility includes a state-of-the-art single point entry system. This office 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 central door and be processed through our ID credentialing system. Costs associated with technology; training and staffing will increase this year, especially in a fully occupied post-Covid-19 building. Educational and professional development training for students and staff are also vital components to safety and security and come at an expense as well.

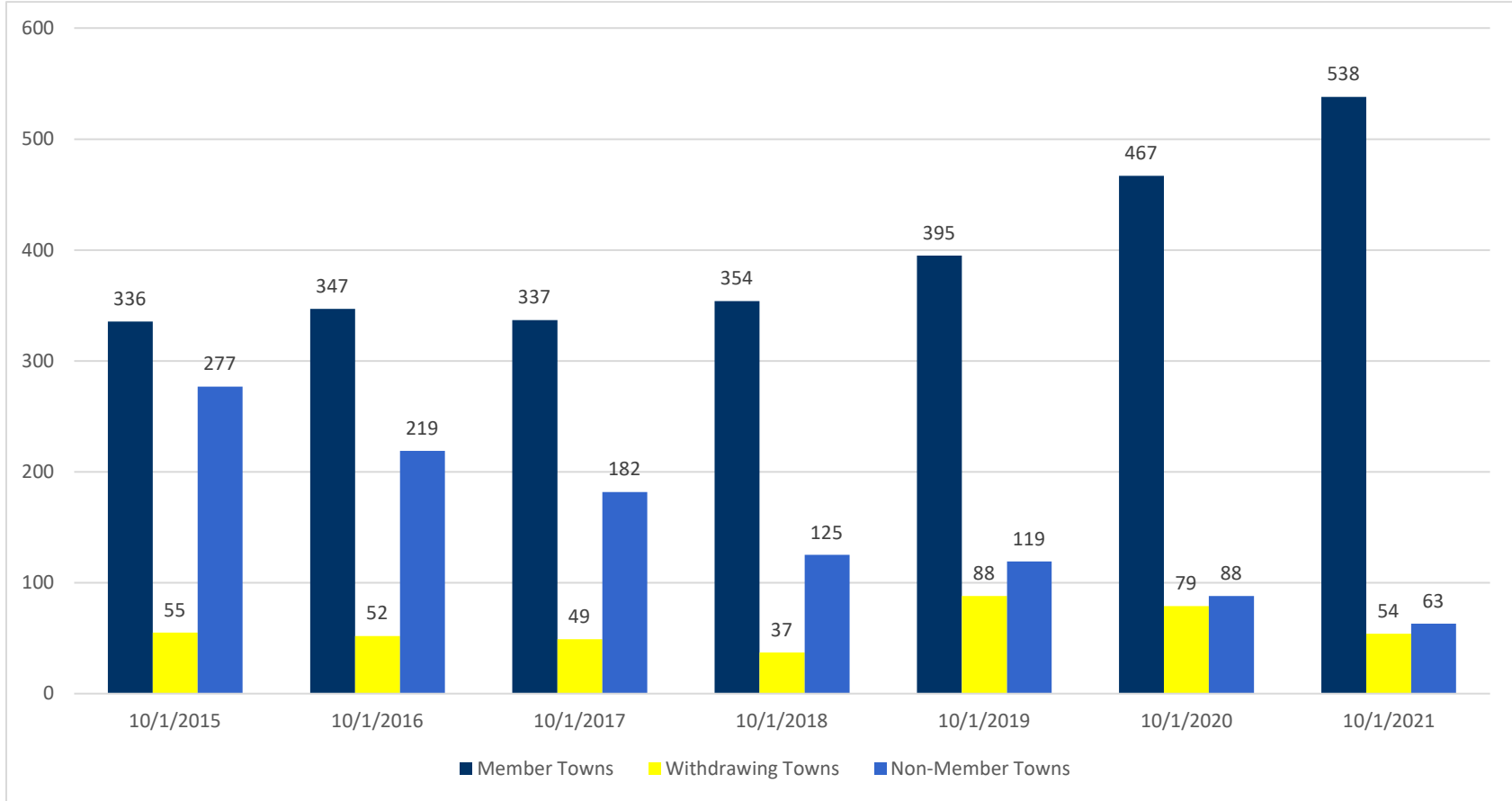
## HIGHLIGHTS

CLASS OF 2021 ACHIEVEMENTS	GRADUATE PLACEMENT							
Class of 2021 - 67% college bound, 18% career bound, 2% military and 10% advanced technical training and 1% other.		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
100% of the Early Education and Care students achieved the Mass. Department of EEC Certification in Pre-School and Infant Toddler and American Red Cross Adult/Pediatric-First Aid/CPR/AED	<b>Number of Graduates</b>	170	149	166	127	115	121	138
100% of Environmental Technology students received their OSHA 10 Construction, Safety and Health certification, 90% of the students received OSHA 40 HAZWOPER, and 60% received First Aid/CPR certification.	<b>4 Year College</b>	20%	46%	41%	41%	44%	41%	54%
100% of the Class of 2021 Biotechnology students were American Red Cross CPR/BLS and OSHA 10 certified.	<b>2 Year College</b>	13%	23%	24%	21%	19%	13%	13%
75% of Welding students received their Hot Work Safety certification and OSHA 10 certification. 50% of Welding students passed AWS D1.1 Certification test.	<b>Employed</b>	24%	25%	29%	29%	33%	25%	18%
100% of Culinary Arts/Hospitality students passed the ServSafe Food Handler Certification and OSHA 10 Construction, safety and Health certification.	<b>Military</b>	4%	2%	3%	5%	0%	2%	2%
100% of Horticulture students pass OSHA 10 Construction, Safety and Health certification.	<b>Advanced Technical Training</b>	13%	3%	2%	3%	3%	2%	10%
100% of Health Assisting students are certified in CPR/First Aid and OSHA 10 Construction, Safety and Health. 80% Passed the CNA Certification. 100% are certified by the American Heart Association in Heart Saver and 80% in choke saving. 100% of the students have dementia certification.	<b>Other</b>	11%	1%	1%	1%	1%	6%	1%
100% of Cosmetology students have SP/2 Safety Certification and Cosmetology Product Specific Certification. 50% of the students have a Cosmetology license.	<b>Total Positive Placement</b>	74%	99%	99%	99%	99%	83%	98%

COLLEGE AND UNIVERSITY ACCEPTANCES 2021
The Minuteman High School Class of 2021 graduates are attending 57 different colleges and universities. Those institutions include but are not limited to Boston College, Brigham and Young University, Champlain College, Colorado University, Fitchburg State University, Ithaca College, Keene State University, Maine College of Art, New England Institute of Technology, Northeastern University, Salem State University, University of Massachusetts, Wentworth Institute of Technology, and Worcester Polytechnical Institute.



# TOTAL ENROLLMENT 2015 to 2021



## IN DISTRICT APPLICATIONS

RECRUITMENT YEAR	DISTRICT APPLICATIONS
2019-2020 Member Town Applications as of January 4, 2020 Freshman Class of 2024	197
2020-2021 Member Town Applications as of January 4, 2021 Freshman Class of 2025	216
2021-2022 Member Town Applications as of January 4, 2022 Freshman Class of 2026	234
2021-2022 Member Town Applications as of January 18, 2022 Freshman Class of 2026	252

# HISTORICAL ENROLLMENT

## OCTOBER 1<sup>st</sup> CENSUS

	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23 Proj
TOWN	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Acton	28	23	31	30	21	26	30	33	35	35	32	36	59	78	90
Arlington	135	131	115	139	139	165	152	120	121	115	119	142	170	195	222
Bolton	11	7	10	10	10	11	10	9	11	11	11	13	15	24	35
Concord	24	26	22	18	10	7	16	17	21	18	25	25	25	33	33
Dover	0	1	1	2	2	1	3	2	1	1	0	3	4	3	7
Lancaster	26	27	23	19	22	27	32	39	38	47	47	54	56	49	61
Lexington	81	79	89	68	65	52	42	52	55	52	52	62	71	68	69
Needham	19	17	26	34	27	35	24	25	21	20	21	24	27	31	38
Stow	25	25	29	23	26	22	19	13	16	16	19	36	40	57	65
Belmont	33	38	41	41	34	31	31	26	28	22	28	44**	45	33	23
Boxborough	13	14	16	8	6	5	5	7	4	6	6	6	4	4	4
Carlisle	8	8	5	7	9	12	8	5	4	2	2	3	3	2	2
Lincoln	2	3	4	4	4	6	6	11	8	11	10	8	8	3	2
Sudbury	13	10	18	11	18	22	25	25	22	19	11	14	7	4	4
Wayland	18	19	12	13	12	11	4	2	7	8	7	10	10	6	4
Weston	2	2	3	3	4	4	3	5	7	3	1	3	2	2	2
<b>Total Member Towns</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>467</b>	<b>538</b>	<b>620</b>
<b>Withdrawing Towns</b>									52	49	37	88	79	54	41
<b>Non-Member Towns</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>88</b>	<b>63</b>	<b>39</b>
<b>TOTAL</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>634</b>	<b>655</b>	<b>700</b>

\*Occupancy of new school facility

\*\*Not included in FY21 Reimbursement Calculations

**In-District until FY17**

**In-District FY18-FY20**

**In-District FY21 and Going Forward**

## FY23 DEBT/CAPITAL ALLOCATION

FY23 - DEBT/CAPITAL ALLOCATION BY PURPOSE				
Purpose	ESCO Lease-Prior to 12/10/2015	Capital/Leases	Sch. Proj.Debt	TOTAL FY23 DEBT/CAPITAL
Building Improvements (Maint. & Equip.)		5,000		5,000
Copier Leases		65,000		65,000
\$36M Const. Bond - Debt Service Due			2,004,731	2,004,731
\$46M Const. Bond - Debt Service Due			2,802,519	2,802,519
Principal & Interest Payment - ESCO Lease	550,408			550,408
\$1.79M Const. Bond - Debt Service Due		115,200		115,200
\$4.51M Const. Bond - Dept Service Due			286,550	286,550
\$12M Const. Bond - Debt Service Due			573,563	573,563
Stabilization Fund		500,000		500,000
Short Term Financing			15,000	15,000
Less: Prior Year Capital Fee Revenue			(289,332)	(289,332)
Less: Current Year Capital Fee Revenue			(300,000)	(300,000)
<b>Total - Debt &amp; Capital</b>	<b>550,408</b>	<b>685,200</b>	<b>5,093,031</b>	<b>6,328,639</b>
ALLOCATION OF DEBT/CAPITAL BY TOWN				
<b>Member Towns:</b>				
Acton	67,291	70,482	523,884	661,656
Arlington	168,228	234,020	1,739,452	2,141,701
Bolton	20,705	26,404	196,256	243,364
Concord	28,469	55,566	413,021	497,057
Dover	4,314	11,906	88,498	104,717
Lancaster	42,273	69,677	517,900	629,849
Lexington	58,664	113,660	844,827	1,017,152
Needham	26,744	46,567	346,132	419,443
Stow	49,174	56,917	423,062	529,154
<b>Towns Withdrawal effective July 1, 2017</b>				
Boxborough	4,314	-	-	4,314
Carlisle	4,314	-	-	4,314
Lincoln	6,902	-	-	6,902
Sudbury	18,980	-	-	18,980
Wayland	6,039	-	-	6,039
Weston	6,039	-	-	6,039
<b>Towns Withdrawal effective July 1, 2020</b>				
Belmont	37,959	-	-	37,959
<b>Total Debt-Capital</b>	<b>550,408</b>	<b>685,200</b>	<b>5,093,031</b>	<b>6,328,639</b>
<i>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.</i>				

## PRELIMINARY FY23 ASSESSMENT TO MEMBER TOWNS

	Enrollment (Rolling 4 yr. Average)	Estimated Minimum Required Contribution	School Choice	Transportation Assessment	Remaining Operation Assessment	Capital/Debt Service	Total FY23 Assessment	Total FY22 Assessment	Difference
<b>ACTON</b>	52.00	\$ 1,296,727	\$ 18,082	\$ 64,814	\$ 800,043	\$ 661,656	\$ 2,841,323	\$ 2,189,873	\$ 651,450
<b>ARLINGTON</b>	156.50	\$ 3,203,350	\$ -	\$ 195,065	\$ 2,407,823	\$ 2,141,701	\$ 7,947,938	\$ 6,795,457	\$ 1,152,481
<b>BOLTON</b>	15.25	\$ 396,714	\$ -	\$ 19,008	\$ 234,628	\$ 243,364	\$ 893,714	\$ 664,408	\$ 229,306
<b>CONCORD</b>	27.00	\$ 562,427	\$ -	\$ 33,653	\$ 415,407	\$ 497,057	\$ 1,508,544	\$ 1,289,284	\$ 219,260
<b>DOVER</b>	2.50	\$ 51,130	\$ -	\$ 3,116	\$ 38,464	\$ 104,717	\$ 197,427	\$ 206,298	\$ (8,871)
<b>LANCASTER</b>	51.75	\$ 694,962	\$ -	\$ 64,502	\$ 796,197	\$ 629,849	\$ 2,185,510	\$ 2,282,776	\$ (97,266)
<b>LEXINGTON</b>	63.00	\$ 1,158,939	\$ -	\$ 78,524	\$ 969,283	\$ 1,017,152	\$ 3,223,898	\$ 3,130,038	\$ 93,860
<b>NEEDHAM</b>	25.25	\$ 528,341	\$ -	\$ 31,472	\$ 388,483	\$ 419,443	\$ 1,367,739	\$ 1,230,287	\$ 137,452
<b>STOW</b>	38.75	\$ 971,464	\$ -	\$ 48,299	\$ 596,186	\$ 529,154	\$ 2,145,103	\$ 1,580,804	\$ 564,299

## 2022-2023 PROPOSED CHANGES

Function	Description	FY22 Budget	FY23 Proposed Budget	FY23 Proposed +/- FY22 Budget	% Change	Notes
1110	FUNC: School Committee - 1110	\$ 33,500	\$ 11,900	\$ (21,600)	-64.48%	Reduce Consultants (Superintendent Search)
1210	FUNC: Superintendent - 1210	\$ 440,540	\$ 432,909	\$ (7,631)	-1.73%	
1230	FUNC: Other District Administr - 1230	\$ 251,810	\$ 215,500	\$ (36,310)	-14.42%	Reduced Contract Services and Supplies
1410	FUNC: Business & Finance - 1410	\$ 364,069	\$ 512,980	\$ 148,911	40.90%	Business Office Reorganization/Reclassification- FY22 Budgeted 1.0 FTE Position in Function 1420 Personnel and Benefits instead of Function 1410 Business & Finance.
1420	FUNC: Personnel & Benefits - 1420	\$ 154,803	\$ 148,210	\$ (6,593)	-4.26%	Business Office Reorganization/Reclassification- FY23 Budget increased for 1.0 FTE HR Support Specialist.
1430	FUNC: Legal Services - 1430	\$ 70,000	\$ 70,000	\$ -	0.00%	
1450	FUNC: Districtwide Technology - 1450	\$ 388,581	\$ 369,351	\$ (19,230)	-4.95%	
<b>SUB-TOTAL-1000</b>		<b>\$ 1,703,303</b>	<b>\$ 1,760,850</b>	<b>\$ 57,547</b>	<b>3.38%</b>	
2110	FUNC: DW SPVS Curric Directors - 2110	\$ 625,725	\$ 631,303	\$ 5,578	0.89%	
2210	FUNC: Principal/Asst. Pricipal - 2210	\$ 726,141	\$ 702,311	\$ (23,829)	-3.28%	
2250	FUNC: Building Technology - 2250	\$ 65,000	\$ 117,700	\$ 52,700	81.08%	Reclassification from Function 1450 Districtwide Technology and 2440 Other Instruct. Services
2300	FUNC: Teaching Services - 2300	\$ 7,249,594	\$ 7,315,466	\$ 65,872	0.91%	CBA 2% COLA. Increase of 1.0 FTE Program/Web Teacher (currently a FY22 Aide in Function 2330). Decrease of 1.0 FTE Logistics Teacher to Robotics/Automation Aide in Function 2330.
2310	FUNC: Teachers/Pull-Out Instru - 2310	\$ 749,612	\$ 752,030	\$ 2,418	0.32%	
2315	FUNC: Instruction Coordinators/Team Leads - 2315	\$ 5,588	\$ 15,958	\$ 10,371	185.60%	Proper Classification of Mentor Teachers Stipends.
2320	FUNC: Medical Therapeutic Srvc - 2320	\$ 80,000	\$ 80,000	\$ -	0.00%	
2324	FUNC: Long Term Substitute - 2324	\$ -	\$ 120,240	\$ 120,240	100.00%	2.0 FTE Long Term Substitutes
2325	FUNC: Substitute - 2325	\$ 95,000	\$ 30,030	\$ (64,970)	-68.39%	Decrease due to Long Term Substitute Increase Above (Function 2324).
2330	FUNC: Paraprofess & Assistants - 2330	\$ 172,045	\$ 202,396	\$ 30,351	17.64%	Increase of 0.5 FTE Library/Reading Aide. Increase of 1.0 FTE Robotics/Automation Aide (currently a FY22 Unfilled Logistics Teacher FTE in Function 2300). Decrease of Program/Web Aide (adding 1.0 FTE Teacher in Function 2300).
2340	FUNC: Librarians/Media Ctr Dir - 2340	\$ 145,673	\$ 110,210	\$ (35,463)	-24.34%	
2355-57	FUNC: Professional Development - 2350	\$ 68,000	\$ 114,919	\$ 46,919	69.00%	Reclassification of IT Professional Development
2410	FUNC: Texts/Multi-Media Adopti - 2410	\$ 60,290	\$ 37,300	\$ (22,990)	-38.13%	Requests based on Department need
2415	FUNC: Other Instructional Materials - 2415	\$ 16,500	\$ 34,971	\$ 18,471	111.95%	Increase due to enrollment, increasing costs and costs previously offset by Perkins Grant.
2420	FUNC: Instructional Equipment - 2420	\$ 29,000	\$ 61,370	\$ 32,370	111.62%	Increased need for DVC and Multi-Media Programs
2430	FUNC: Instructional Supplies - 2430	\$ 170,691	\$ 243,497	\$ 72,806	42.65%	Increase in safety supplies and pricing for CTE materials (Carpentry, Plumbing, Electrical, Welding) due to supply chain restraints.
2440	FUNC: Other Instruct Services - 2440	\$ 100,911	\$ 58,946	\$ (41,965)	-41.59%	Reclassification to Function 1450 Districtwide Technology and 2250 Building Technology
2450-2455	FUNC: Instruc Technology - 2450	\$ 146,135	\$ 167,006	\$ 20,871	14.28%	Increased need for Hardware for Multi-Media and Software for Reading and Vet Assisting
2710	FUNC: Guidance/Adjust Counselo - 2710	\$ 387,392	\$ 891,447	\$ 504,055	130.12%	Additional 2.0 FTE Student Support Professionals. Proper Classification of 3 Social Workers Budgeted in FY22 to Function 2300 Teaching Services.
2720	FUNC: Testing & Assessment - 2720	\$ 23,000	\$ 21,000	\$ (2,000)	-8.70%	
2800	FUNC: Psychological Services - 2800	\$ 198,280	\$ 211,512	\$ 13,232	6.67%	
<b>SUB-TOTAL-2000</b>		<b>\$ 11,114,577</b>	<b>\$ 11,919,613</b>	<b>\$ 805,036</b>	<b>7.24%</b>	

## 2022-2023 PROPOSED CHANGES

Function	Description	FY22 Budget	FY23 Proposed Budget	FY23 Proposed +/- FY22 Budget	% Change	Notes
3200	FUNC: Medical/Health Services - 3200	\$ 165,103	\$ 174,597	\$ 9,494	5.75%	
3300	FUNC: Pupil Transportation - 3300	\$ 1,470,630	\$ 1,567,894	\$ 97,264	6.61%	Estimated 5% CPI Increase in Bus Contract
3400	FUNC: Food Services - 3400	\$ 30,000	\$ 45,000	\$ 15,000	50.00%	Increased Contribution for Food Services
3510	FUNC: Athletics Services - 3510	\$ 329,078	\$ 365,358	\$ 36,280	11.02%	Increased Training Needs and Transportation Costs
3520	FUNC: Other Student Activities - 3520	\$ 109,205	\$ 120,788	\$ 11,583	10.61%	Reclassification of Student Activity Stipends
3600	FUNC: School Security - 3600	\$ 81,970	\$ 105,450	\$ 23,480	28.64%	Increased based on additional need
	SUB-TOTAL - 3000	\$ 2,185,986	\$ 2,379,087	\$ 193,101	8.83%	
4110	FUNC: Custodial Services - 4110	\$ 271,057	\$ 275,575	\$ 4,518	1.67%	
4120	FUNC: Heating - 4120	\$ 170,000	\$ 190,000	\$ 20,000	11.76%	Projected
4130	FUNC: Utility Services - 4130	\$ 610,000	\$ 636,300	\$ 26,300	4.31%	Projected
4210	FUNC: Maintenance Of Grounds - 4210	\$ 142,742	\$ 144,000	\$ 1,258	0.88%	
4220	FUNC: Maintenance Of Buildings - 4220	\$ 644,339	\$ 680,251	\$ 35,912	5.57%	
4230	FUNC: Maintenance Of Equipment - 4230	\$ 28,000	\$ 26,321	\$ (1,679)	-6.00%	
4400	FUNC: Netwrk & Telecommun - 4400	\$ 208,026	\$ 247,918	\$ 39,892	19.18%	Increased Internet Services and IT Specialist Salaries
	SUB-TOTAL -4000	\$ 2,074,163	\$ 2,200,365	\$ 126,202	6.08%	
5100	FUNC: Employee Retirement - 5100	\$ 356,700	\$ 389,370	\$ 32,670	9.16%	Per PERAC Funding Schedule
5200	FUNC: Insurance Programs - 5200	\$ 2,410,063	\$ 2,401,397	\$ (8,667)	-0.36%	Current Enrollment + New FTE's x Estimated 10% Increase
5250	FUNC: Retiree Insurance - 5250	\$ 610,862	\$ 725,358	\$ 114,496	18.74%	Current Enrollment x Estimated 10% Increase for Retiree Health Ins. Increased OPEB Contribution \$60,000 per recommendation of OPEB Subcommittee.
5260	FUNC: Other Non-Employ Insuran - 5260	\$ 161,763	\$ 211,613	\$ 49,850	30.82%	\$50,000 Lease for 2 New Minuteman Vans/Buses
5300	FUNC: Rental/Lease Of Equipment - 5300	\$ 10,000	\$ 6,000	\$ (4,000)	-40.00%	
5500	FUNC: Other Fixed Charges - 5500	\$ 4,000	\$ 4,000	\$ -	0.00%	
	SUB-TOTAL - 5000	\$ 3,553,389	\$ 3,737,738	\$ 184,349	5.19%	
6200	FUNC: Community Service - 6200	\$ 80,000	\$ 80,000	\$ -	0.00%	
	SUB-TOTAL - 6000	\$ 80,000	\$ 80,000	\$ -	0.00%	
7200	FUNC: Acq & Improve Of Build - 7200	\$ 355,000	\$ 505,000	\$ 150,000	42.25%	Increased Stabilization Fund Contribution \$150,000 for Increased Student Capacity Goal.
7300	FUNC: Acq & Improve Of Equip - 7300	\$ 65,000	\$ 65,000	\$ -	0.00%	
	SUB-TOTAL - 7000	\$ 420,000	\$ 570,000	\$ 150,000	35.71%	
8100	FUNC: Debt Retire Principal - 8100	\$ 2,779,866	\$ 2,822,229	\$ 42,363	1.52%	Building Debt
8600	FUNC: Debt Service/Other - 8600	\$ 3,709,305	\$ 3,510,742	\$ (198,563)	-5.35%	Building Debt
	SUB-TOTAL - 8000	\$ 6,489,171	\$ 6,332,971	\$ (156,200)	-2.41%	
9300	FUNC: Tuition to Non-Public Schools- 9300	\$ 20,000	\$ 30,000	\$ 10,000	50.00%	Spec Ed and Related Evaluation Services based on FY21 Actuals
	SUB-TOTAL - 9000	\$ 20,000	\$ 30,000	\$ 10,000	50.00%	
	<b>TOTAL</b>	\$ 27,640,588	\$ 29,010,622	\$ 1,370,034	4.96%	

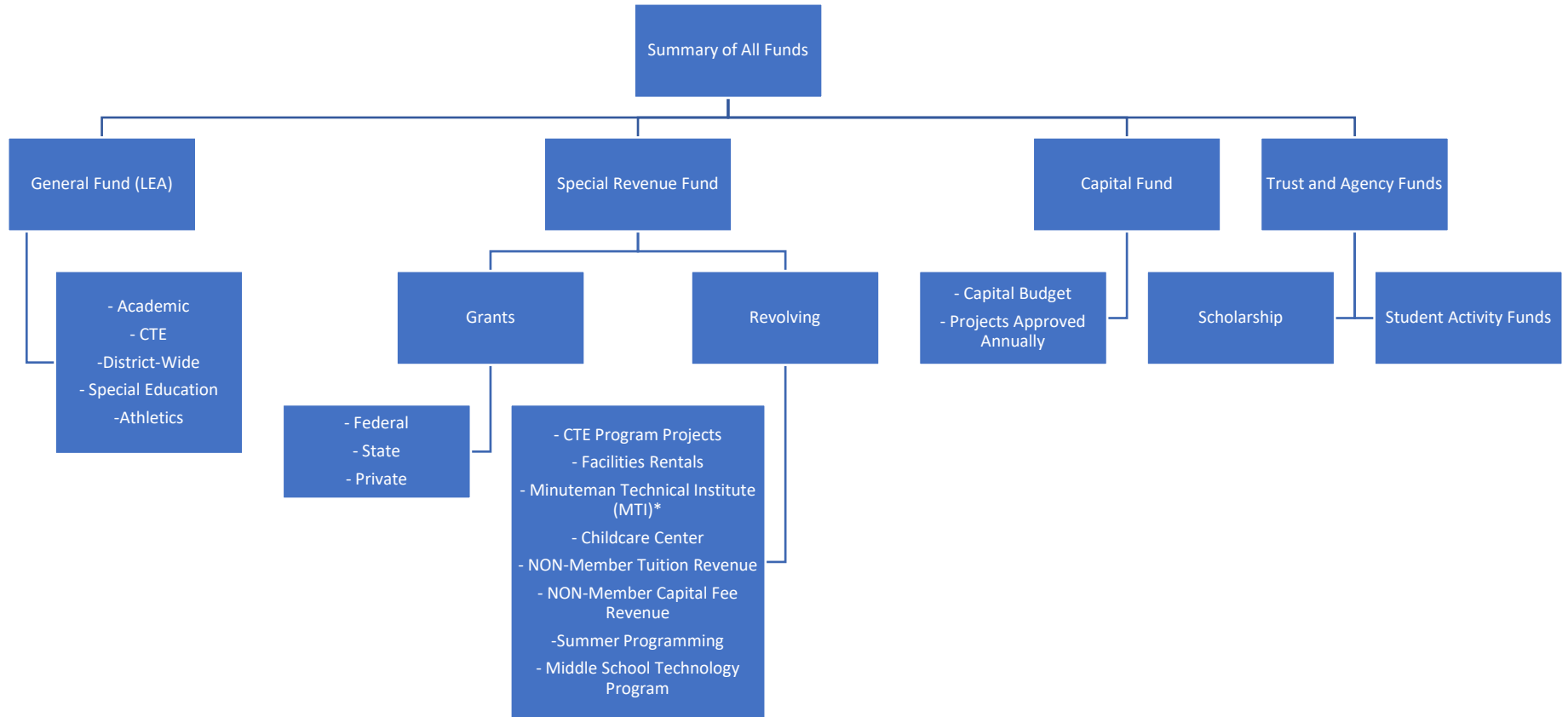


**MINUTEMAN**  
HIGH SCHOOL REVOLUTIONIZED

# Supplementary Financial Information

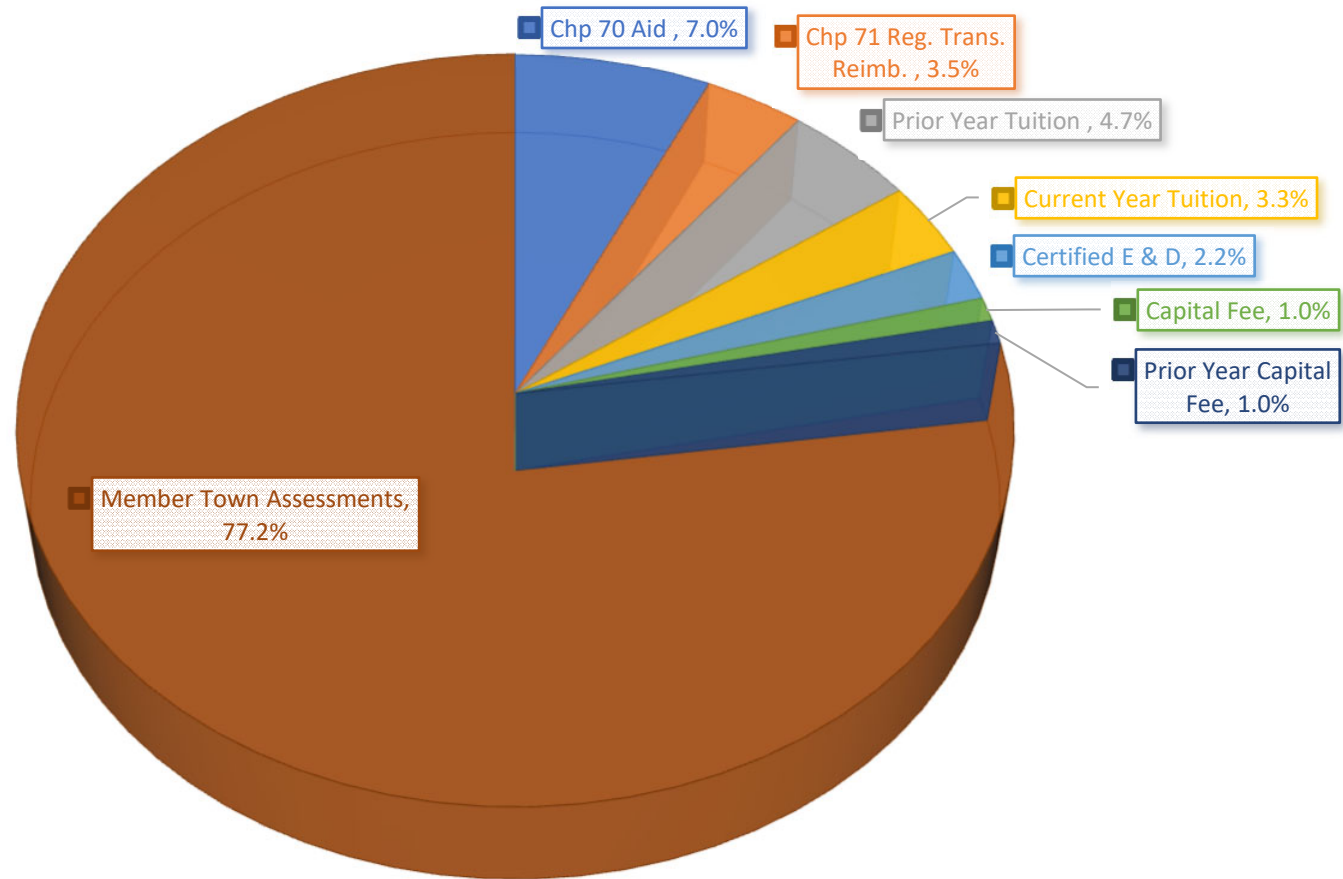


# SUMMARY OF ALL FUNDS



\* See Addendum

## FY23 REVENUE PLAN BY FUNDING SOURCE



## FY22-FY23 REVENUE DIFFERENCE

REVENUE SOURCE	FY2022 BUDGET	FY2023 PROPOSED	FY22-FY23 DIFFERENCE
Assessments	\$19,461,392	\$22,395,741	\$2,934,349
Chapter 70 Aid	\$1,986,977	\$2,028,744	\$41,767
Transportation Reimbursement	\$776,382	\$1,029,441	\$253,059
Prior Year Tuition	\$2,695,837	\$1,367,364	-\$1,328,473
Current Year Tuition	\$1,080,000	\$950,000	-\$130,000
E & D Budget Appropriation	\$540,000	\$650,000	\$110,000
Current Year Nonresident Capital Fee	\$508,033	\$300,000	-\$208,033
Prior Year Nonresident Capital Fee	\$591,967	\$289,332	-\$302,635
<b>TOTAL</b>	<b>\$27,640,588</b>	<b>\$29,010,622</b>	<b>\$1,370,034</b>

## GRANT FUNDING - FY17 TO FY22

GRANT TYPE	FY2017	FY2018*	FY2019	FY2020	FY2021	FY2022
Federal Competitive Grants	\$10,000	\$0	\$0	\$0	\$36,000	\$1,788
Federal Entitlement Grants**	\$647,145	\$530,214	\$535,771	\$564,871	\$568,332	\$564,553
Federal CvRF and ESSER Grants	\$0	\$0	\$0	\$0	\$367,311	\$740,630
TOTAL FEDERAL GRANTS RECEIVED	\$657,145	\$530,214	\$535,771	\$564,871	\$971,643	\$1,306,971
State Competitive Grants	\$507,716	\$200	\$558,200	\$0	\$300,000	\$80,000
State Coronavirus Prevention Grant	\$0	\$0	\$0	\$0	\$20,050	\$0
TOTAL STATE GRANTS RECEIVED	\$507,716	\$200	\$558,200	\$0	\$320,050	\$80,000
Other Competitive Grants	\$108,172	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER GRANTS RECEIVED	\$108,172	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GRANT FUNDS RECEIVED</b>	<b>\$1,273,033</b>	<b>\$530,414</b>	<b>\$1,093,971</b>	<b>\$564,871</b>	<b>\$1,291,693</b>	<b>\$1,386,971</b>

\*FY18 Partial Year

\*\*Federal Entitlement Grants are enrollment driven.  
(Perkins Funding used for Salary, Equipment and Professional Development)

## CAPITAL STABILIZATION FUND

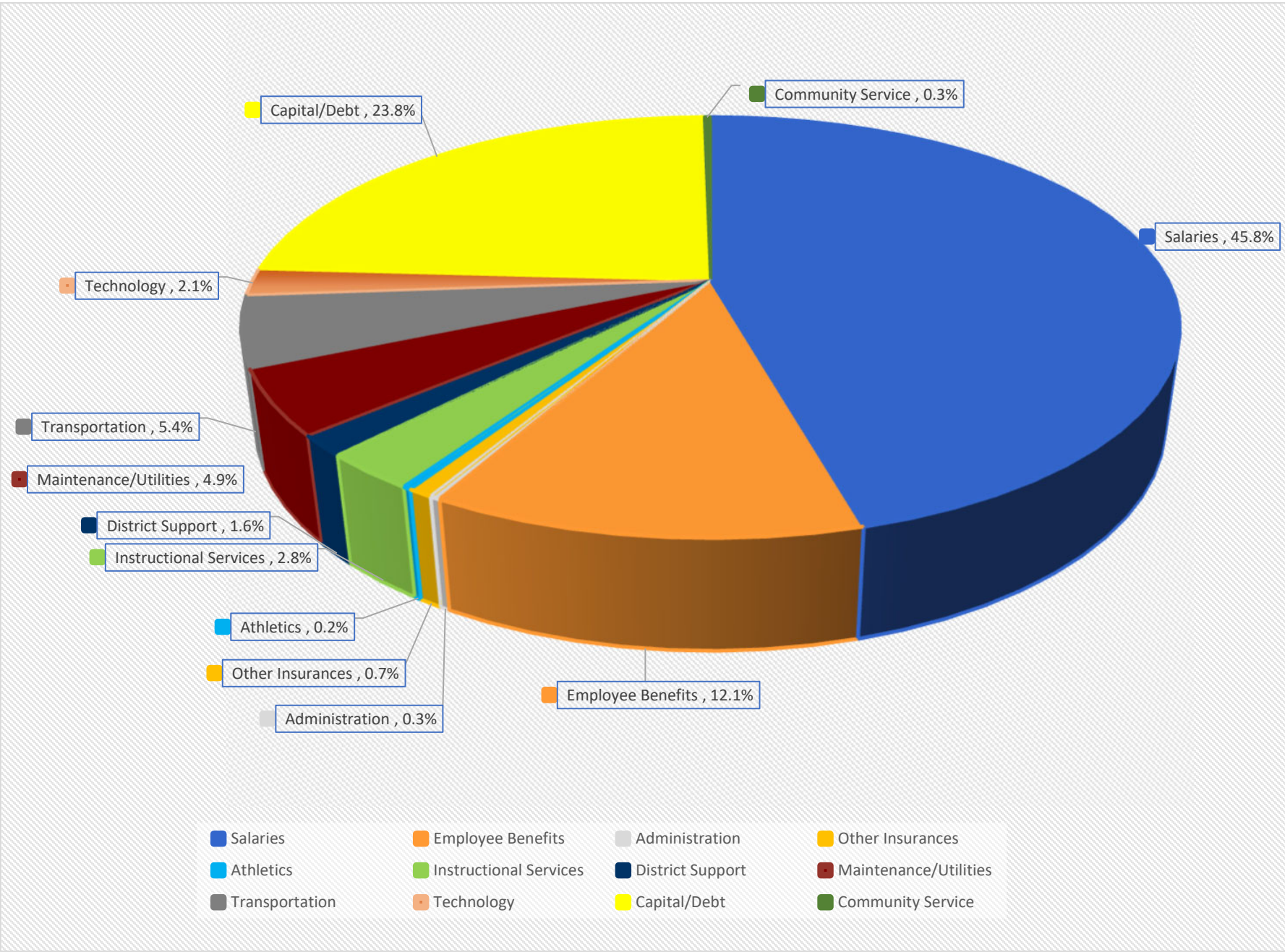
<b>BALANCE AS OF 6/30/2017</b>	<b>\$351,825.03</b>
ADDITIONAL APPROPRIATIONS	\$100,000.00
INTEREST REVENUE	\$6,374.99
<b>BALANCE AS OF 6/30/2018</b>	<b>\$458,200.02</b>
ADDITIONAL APPROPRIATIONS	\$300,000.00
INTEREST REVENUE	\$17,432.28
<b>BALANCE AS OF 6/30/2019</b>	<b>\$775,632.30</b>
ADDITIONAL APPROPRIATIONS	\$85,000.00
INTEREST REVENUE	\$13,347.17
FURNITURE, FIXTURES AND EMERGENCY RESPONSE COMMUNICATIONS EQUIPMENT	-\$217,912.67
TECHNOLOGY EQUIPMENT	-\$75,000.00
<b>BALANCE AS OF 6/30/2020</b>	<b>\$581,066.80</b>
ADDITIONAL APPROPRIATIONS	\$700,000.00
ADDITIONAL 6/30/2021 APPROPRIATIONS TRANSFER	\$550,000.00
INTEREST REVENUE	\$2,497.66
<b>BALANCE AS OF 6/30/2021</b>	<b>\$1,833,564.46</b>
ADDITIONAL APPROPRIATIONS	\$350,000.00
INTEREST REVENUE THROUGH 12/31/2021	\$1,101.78
PROJECTED INTEREST REVENUE THROUGH 6/30/2022	\$1,101.78
PROJECTED EXPENDITURES - ATHLETIC FIELDS	-\$1,250,000.00
<b>PROJECTED BALANCE AS OF 6/30/2022</b>	<b>\$935,768.02</b>
PROJECTED ADDITIONAL APPROPRIATIONS	\$500,000.00
<b>PROJECTED BALANCE AS OF 6/30/2023*</b>	<b>\$1,435,768.02</b>

\*Projected Balance is available for Capacity Building Projects, including the North Metal Fab Building and Vet Clinic Renovation

## FY23 PROPOSED BUDGET BY STATE FUNCTION CODE

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2020 ACTUAL	FY2021 BUDGET	FY2022 BUDGET	FY2023 PROPOSED BUDGET	DIFFERENCE
1000	Administration	\$1,830,465	\$1,633,590	\$1,703,303	\$1,760,850	\$57,547
2000	Student Instructional Services	\$10,407,686	\$10,869,565	\$11,114,577	\$11,919,613	\$805,036
3000	Student Services	\$1,445,186	\$2,302,396	\$2,185,986	\$2,379,087	\$193,101
4000	Operation & Maintenance	\$1,566,303	\$1,680,185	\$2,074,163	\$2,200,365	\$126,202
5000	Insurance, Retirement, Leases	\$3,313,670	\$3,679,825	\$3,553,389	\$3,737,738	\$184,349
6000	Community Services	\$100,000	\$80,000	\$80,000	\$80,000	\$0
7000	Asset Acquisition & Improvement	\$277,810	\$155,000	\$420,000	\$570,000	\$150,000
8000	Debt Service	\$3,638,846	\$5,092,385	\$6,489,171	\$6,332,971	(\$156,200)
9000	Tuition Payments	\$14,782	\$10,000	\$20,000	\$30,000	\$10,000
<b>GENERAL FUND</b>		<b>\$22,594,748</b>	<b>\$25,502,946</b>	<b>\$27,640,588</b>	<b>\$29,010,622</b>	<b>\$1,370,034</b>

# FY23 BUDGET BY EXPENSE



**FY23 ESTIMATED REVENUE PLAN - VERSION 5.2**

	<b>FY22</b>	<b>FY23</b>	<b>Difference</b>	<b>% Chg.</b>
Operating Budget	20,731,416	22,092,652	1,361,236	6.57%
Capital Equipment/Leases/Athletic Fields	1,134,679	1,235,608	100,929	8.89%
<b>Sub-Total</b>	<b>21,866,095</b>	<b>23,328,260</b>	<b>1,462,165</b>	<b>6.69%</b>
<b>Building Project - Debt Service (1)</b>	<b>5,774,493</b>	<b>5,682,363</b>	<b>(92,131)</b>	<b>-1.60%</b>
<b>Total Operating &amp; Capital Budget</b>	<b>27,640,588</b>	<b>29,010,622</b>	<b>1,370,034</b>	<b>4.96%</b>
<b>Non-Assessment Revenue:</b>				
Chp. 70 Aid	1,986,977	2,028,744	41,767	2.10%
Chp. 71 Reg. Trans. Reimb.	776,382	1,029,441	253,059	32.59%
Prior Year Tuition	2,695,837	1,367,364	(1,328,473)	-49.28%
Current Year Tuition	1,080,000	950,000	(130,000)	-12.04%
Certified E & D	540,000	650,000	110,000	20.37%
Current Year Nonresident Capital Fee	508,033	300,000	(208,033)	-40.95%
Prior Year Nonresident Capital Fee	591,967	289,332	(302,635)	-51.12%
<b>Total Non-Assessment Revenue</b>	<b>8,179,196</b>	<b>6,614,881</b>	<b>(1,564,315)</b>	<b>-19.13%</b>
<b>Required Member Town Assessments</b>	<b>19,461,392</b>	<b>22,395,741</b>	<b>2,934,349</b>	<b>15.08%</b>
<b>Assessment Allocation by Category:</b>				
Minimum Required Contribution	7,012,360	8,864,054	1,851,694	26.41%
Transportation Budget	694,248	538,453	(155,795)	-22.44%
ESCO Lease Assessment	535,137	550,408	15,271	2.85%
Capital Equipment/Leases/Athletic Fields	599,542	685,200	85,658	14.29%
Assessments over Minimum Contribution	5,945,612	6,664,596	718,984	12.09%
<b>Building Project - Debt Assessment</b>	<b>4,674,493</b>	<b>5,093,031</b>	<b>418,538</b>	<b>8.95%</b>
<b>Total Assessments</b>	<b>19,461,392</b>	<b>22,395,741</b>	<b>2,934,349</b>	<b>15.08%</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) - Annual ESCO Lease assessments include the proportionate share due from the seven (7) towns that have withdrawn from the District.



FY23 OPERATING ASSESSMENT FORMULA - VERSION 5.2



Total Required Assessments:		
Budget Assessment		
Required Minimum Contr.	\$	8,864,054
Operating Portion	\$	6,664,596
Transportation	\$	1,567,894
LESS: Reg. Trans. Reimb.	\$	(1,029,441)
Debt and Capital Portion	\$	6,328,639
<b>Total Budget Assessment</b>	<b>\$</b>	<b>22,395,741</b>

Town/City	Operating Assessment								Debt/Capital	Total FY23 Budget Assessment	Total FY22 Budget Assessment	Change - FY23 over FY22
	State Required Minimum Assessment <sup>2</sup>		Choice Adjustment	Transportation & Remaining Assessment Per District Agreement				Total Operating Assessment <sup>4</sup>				
	State Foundation Enrollment (incl. Post Second stds.)	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					
Acton	78	1,296,727	\$ 18,082	52.00	12.04%	64,814	\$ 800,043	\$ 2,179,666	\$ 661,656	\$ 2,841,323	\$ 2,189,873	\$ 651,450
Arlington	195	3,203,350	\$ -	156.50	36.23%	195,065	\$ 2,407,823	\$ 5,806,237	\$ 2,141,701	\$ 7,947,938	\$ 6,795,457	\$ 1,152,481
Belmont	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 37,959	\$ 37,959	\$ 41,381	\$ (3,422)
Bolton	24	396,714	\$ -	15.25	3.53%	19,008	\$ 234,628	\$ 650,350	\$ 243,364	\$ 893,714	\$ 664,408	\$ 229,306
Boxborough	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 4,314	\$ 4,314	\$ 4,702	\$ (388)
Carlisle	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 4,314	\$ 4,314	\$ 4,702	\$ (388)
Concord	33	562,427	\$ -	27.00	6.25%	33,653	\$ 415,407	\$ 1,011,487	\$ 497,057	\$ 1,508,544	\$ 1,289,284	\$ 219,260
Dover	3	51,130	\$ -	2.50	0.58%	3,116	\$ 38,464	\$ 92,710	\$ 104,717	\$ 197,427	\$ 206,298	\$ (8,871)
Lancaster	49	694,962	\$ -	51.75	11.98%	64,502	\$ 796,197	\$ 1,555,661	\$ 629,849	\$ 2,185,510	\$ 2,282,776	\$ (97,266)
Lexington	68	1,158,939	\$ -	63.00	14.58%	78,524	\$ 969,283	\$ 2,206,747	\$ 1,017,152	\$ 3,223,898	\$ 3,130,038	\$ 93,860
Lincoln	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 6,902	\$ 6,902	\$ 7,524	\$ (622)
Needham	31	528,341	\$ -	25.25	5.84%	31,472	\$ 388,483	\$ 948,296	\$ 419,443	\$ 1,367,739	\$ 1,230,287	\$ 137,452
Stow	57	971,464	\$ -	38.75	8.97%	48,299	\$ 596,186	\$ 1,615,949	\$ 529,154	\$ 2,145,103	\$ 1,580,804	\$ 564,299
Sudbury	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 18,980	\$ 18,980	\$ 20,691	\$ (1,711)
Wayland	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 6,039	\$ 6,039	\$ 6,583	\$ (544)
Weston	0	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 6,039	\$ 6,039	\$ 6,583	\$ (544)
<b>TOTAL</b>	<b>538</b>	<b>\$ 8,864,054</b>	<b>\$ 18,082</b>	<b>432.00</b>	<b>100.00%</b>	<b>\$ 538,453</b>	<b>\$ 6,646,514</b>	<b>\$ 16,067,103</b>	<b>\$ 6,328,639</b>	<b>\$ 22,395,741</b>	<b>\$ 19,461,391</b>	<b>\$ 2,934,350</b>

Footnotes:

- The State Required Minimum Assessments are based on Governor's budget.
- All student enrollment numbers are based on most recent 4 year rolling average of enrollments as of October 1st.
- The Total Operating Assessment equals the sum of the State Required Minimum assessment, the Choice adjustment, the Transportation assessment, and the remaining allocated assessment per the District Agreement.
- Annual ESCO Lease assessments include the proportionate share due from the six towns that withdrew from the district effective July 1, 2017 and the Belmont withdrawal effective July 1, 2020.

## FY23 DEBT AND CAPITAL ASSESSMENT FORMULA - VERSION 5.2

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, 2021 (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	78.0	12.23%	\$67,291	52.0	12.04%	\$41,239	7.97%	\$22,391	\$6,852	52.0	12.04%	\$306,525	7.97%	\$166,428	\$50,930	\$661,656
Arlington	195.0	30.56%	\$168,228	156.5	36.23%	\$124,113	36.68%	\$103,055	\$6,852	156.5	36.23%	\$922,522	36.68%	\$765,999	\$50,930	\$2,141,701
Belmont	44.0	6.90%	\$37,959	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$37,959
Bolton	24.0	3.76%	\$20,705	15.3	3.53%	\$12,094	2.65%	\$7,458	\$6,852	15.3	3.53%	\$89,894	2.65%	\$55,431	\$50,930	\$243,364
Boxborough	5.0	0.78%	\$4,314	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$4,314
Carlisle	5.0	0.78%	\$4,314	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$4,314
Concord	33.0	5.17%	\$28,469	27.0	6.25%	\$21,413	9.72%	\$27,302	\$6,852	27.0	6.25%	\$159,157	9.72%	\$202,933	\$50,930	\$497,057
Dover	5.0	0.78%	\$4,314	2.5	0.58%	\$1,983	1.09%	\$3,072	\$6,852	2.5	0.58%	\$14,737	1.09%	\$22,830	\$50,930	\$104,717
Lancaster	49.0	7.68%	\$42,273	51.8	11.98%	\$41,041	7.75%	\$21,784	\$6,852	51.8	11.98%	\$305,051	7.75%	\$161,918	\$50,930	\$629,849
Lexington	68.0	10.66%	\$58,664	63.0	14.58%	\$49,963	20.23%	\$56,846	\$6,852	63.0	14.58%	\$371,367	20.23%	\$422,530	\$50,930	\$1,017,152
Lincoln	8.0	1.25%	\$6,902	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$6,902
Needham	31.0	4.86%	\$26,744	25.3	5.84%	\$20,025	7.01%	\$19,691	\$6,852	25.3	5.84%	\$148,841	7.01%	\$146,360	\$50,930	\$419,443
Stow	57.0	8.93%	\$49,174	38.8	8.97%	\$30,731	6.88%	\$19,335	\$6,852	38.8	8.97%	\$228,420	6.88%	\$143,712	\$50,930	\$529,154
Sudbury	22.0	3.45%	\$18,980	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$18,980
Wayland	7.0	1.10%	\$6,039	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$6,039
Weston	7.0	1.10%	\$6,039	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$6,039
<b>Total</b>	<b>638.0</b>	<b>100.00%</b>	<b>\$550,408</b>	<b>432.0</b>	<b>100.00%</b>	<b>\$342,600</b>	<b>50%</b>	<b>\$280,932</b>	<b>\$61,668</b>	<b>432.0</b>	<b>100.00%</b>	<b>\$2,546,515</b>	<b>50%</b>	<b>\$2,088,143</b>	<b>\$458,373</b>	<b>\$6,328,639</b>

Capital Allocation - 9 Towns					
	Enrollment	Combined Effort	Capital Base Con.		
Prior to 12/10/15	50.0%	41.0%	9.0%	100.0%	
ESCO	\$550,408				
After 12/10/15					
Debt & Capital	\$685,200	\$342,600	\$280,932	\$61,668	-
Capital Allocation - 9 Towns					
	Enrollment	Combined Effort	Capital Base Con.		
After 12/10/15	50.0%	41.0%	9.0%	100.0%	
Debt & Capital	\$5,093,031	\$2,546,515	\$2,088,143	\$458,373	-

Capital Allocation by Method				
Purpose	Debt Prior to 12/10/2015	Capital/Leases Ath. Flds. Debt	Sch. Debt	TOTAL DEBT
Building Improvements (Maint. & Equip.)		5,000		5,000
Copier Leases		65,000		65,000
\$36M Const. Bond - Debt Service Due			2,004,731	2,004,731
\$46M Const. Bond - Debt Service Due			2,802,519	2,802,519
Principal & Interest Payment - ESCO Lease	550,408			550,408
\$1.79M Const. Bond - Debt Service Due		115,200		115,200
\$4.51M Const. Bond - Debt Service Due			286,550	286,550
\$12M Const. Bond - Debt Service Due			573,563	573,563
Stabilization Fund		500,000		500,000
Short Term Borrowing			15,000	15,000
LESS: Prior Year Capital Fee Revenue			(289,332)	(289,332)
LESS: Current Year Capital Fee Revenue			(300,000)	(300,000)
<b>Total - Debt &amp; Capital</b>	<b>550,408</b>	<b>685,200</b>	<b>5,093,031</b>	<b>6,328,639</b>

Per Community

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

## FY23 DEBT AND CAPITAL ASSESSMENT FORMULA - VERSION 5.2

Debt & Capital Assessment														
Enrollment- Based on 4 year Rolling Average								Calculation Factor - Ch. 70 Combined Effort Capital Allocation (based on FY14 Chapter 70)						
Min of 1														
Debt & Capital	Enrollment Count as of October 2021	Enrollment Count as of October 2020	Enrollment Count as of October 2019	Enrollment Count as of October 2018	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment 4 year Rolling Average	FY22 Total Foundation Enrollment	MM Enrollment ± Community Foundation Enrollment	FY22 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	78	59	39	32	52.00	52.00	12.04%	Acton	52.0	4,479	1.16%	39,771,854	461,741	7.97%
Arlington	195	170	142	119	156.50	156.50	36.23%	Arlington	156.5	6,237	2.51%	84,695,625	2,125,199	36.68%
Bolton	24	15	11	11	15.25	15.25	3.53%	Bolton	15.3	1,019	1.50%	10,276,122	153,789	2.65%
Concord	33	25	25	25	27.00	27.00	6.25%	Concord	27.0	3,113	0.87%	64,914,171	563,020	9.72%
Dover	3	4	3	0	2.50	2.50	0.58%	Dover	2.5	1,193	0.21%	30,226,341	63,341	1.09%
Lancaster	49	56	55	47	51.75	51.75	11.98%	Lancaster	51.8	995	5.20%	8,637,324	449,228	7.75%
Lexington	68	71	61	52	63.00	63.00	14.58%	Lexington	63.0	7,347	0.86%	136,709,335	1,172,273	20.23%
Needham	31	27	22	21	25.25	25.25	5.84%	Needham	25.3	5,778	0.44%	92,920,042	406,063	7.01%
Stow	57	43	36	19	38.75	38.75	8.97%	Stow	38.8	1,175	3.30%	12,090,123	398,717	6.88%
<b>Total</b>	<b>538</b>	<b>470</b>	<b>394</b>	<b>326</b>	<b>432.00</b>	<b>432.00</b>	<b>100.00%</b>	<b>Total</b>	<b>432.0</b>	<b>31,336</b>	<b>16.04%</b>	<b>480,240,937</b>	<b>5,793,370</b>	<b>100.00%</b>

New Building Design & Constuction Debt Service Assessment														
Enrollment- Based on 4 year Rolling Average								Calculation Factor - Ch. 70 Combined Effort Capital Allocation (based on FY14 Chapter 70)						
Min of 1														
Debt Service Assessed to 9 Towns	Enrollment Count as of October 2021	Enrollment Count as of October 2020	Enrollment Count as of October 2019	Enrollment Count as of October 2018	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment 4 year Rolling Average	FY22 Total Foundation Enrollment	MM Enrollment ± Community Foundation Enrollment	FY22 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	78	59	39	32	52.00	52.00	12.04%	Acton	52.0	4,479	1.16%	39,771,854	461,741	7.97%
Arlington	195	170	142	119	156.50	156.50	36.23%	Arlington	156.5	6,237	2.51%	84,695,625	2,125,199	36.68%
Bolton	24	15	11	11	15.25	15.25	3.53%	Bolton	15.3	1,019	1.50%	10,276,122	153,789	2.65%
Concord	33	25	25	25	27.00	27.00	6.25%	Concord	27.0	3,113	0.87%	64,914,171	563,020	9.72%
Dover	3	4	3	0	2.50	2.50	0.58%	Dover	2.5	1,193	0.21%	30,226,341	63,341	1.09%
Lancaster	49	56	55	47	51.75	51.75	11.98%	Lancaster	51.8	995	5.20%	8,637,324	449,228	7.75%
Lexington	68	71	61	52	63.00	63.00	14.58%	Lexington	63.0	7,347	0.86%	136,709,335	1,172,273	20.23%
Needham	31	27	22	21	25.25	25.25	5.84%	Needham	25.3	5,778	0.44%	92,920,042	406,063	7.01%
Stow	57	43	36	19	38.75	38.75	8.97%	Stow	38.8	1,175	3.30%	12,090,123	398,717	6.88%
<b>Total</b>	<b>538</b>	<b>470</b>	<b>394</b>	<b>326</b>	<b>432.00</b>	<b>432.00</b>	<b>100.00%</b>	<b>Total</b>	<b>432.0</b>	<b>31,336</b>	<b>16.04%</b>	<b>480,240,937</b>	<b>5,793,370</b>	<b>100.00%</b>

Enrollment Allocation for Debt/Capital - Prior to 12/10/15					Percent Allocation (Col. D)	
					(Col. B)	(Col. C)
Town	Foundation Enrollment 10/1/21	LESS: Post-Secondary Enrollment	PLUS: AM Students (.5 FTE)	PLUS: Enrollment Adj. (Min. Of 5)	TOTAL - 10/1/21 Adj. Enrollment	Debt/Capital Assessment Share
Acton	78				78	12.23%
Arlington	195				195	30.56%
Belmont	44				44	6.90%
Bolton	24				24	3.76%
Boxborough	5				5	0.78%
Carlisle	5				5	0.78%
Concord	33				33	5.17%
Dover	3			2	5	0.78%
Lancaster	49				49	7.68%
Lexington	68				68	10.66%
Lincoln	8				8	1.25%
Needham	31				31	4.86%
Stow	57				57	8.93%
Sudbury	22				22	3.45%
Wayland	7				7	1.10%
Weston	7				7	1.10%
<b>Total</b>	<b>636</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>638</b>	<b>100.00%</b>

## ADDENDUM - MINUTEMAN TECHNICAL INSTITUTE

**What Is Minuteman Technical Institute (MTI)?** Minuteman Technical Institute (MTI) is the adult learning division of [Minuteman Regional Vocational Technical High School](#) in Lexington, Massachusetts. MTI offers several career technical education courses in high-demand trades, including automotive technology, carpentry pre-apprentice, cosmetology, CNC machine operation, culinary arts, electricity, machine tool technology, metal fabrication/welding, and plumbing code. (The availability of these programs varies.)

MTI offers technical training programs for adult students seeking rewarding jobs in high-demand careers. Adults may apply to MTI's Post-Secondary Programs to hone skills in a technical area, retrain for new employment, or learn new technical skills for the first time.

**When Are Classes Held?** MTI's post-secondary programs run four nights a week (Monday-Thursday) from 4:30 pm - 10:00 pm, with some variation in specific areas. Classes are held at Minuteman High School, 758 Marrett Road (Rt. 2A), Lexington. Most of MTI's programs are 10 months long, taking place from late August through early June.

In 2022, MTI is offering 15-week courses in [carpentry pre-apprentice](#), [CNC Machine Operator](#), and [welding](#), and training, through a Massachusetts Career Technical Initiative grant in collaboration with MassHire Career Centers and Commonwealth Corporation. (Applicants must apply through MassHire; click on program links for more information.)

**Who Can Apply?** The term post-secondary refers to students who have graduated from high school, earned a G.E.D., and/or earned a post-graduate degree. Students enrolled in MTI will earn program certificates providing them the opportunity to obtain additional credentials pertaining to each field.

**How Do You Apply?** MTI students apply on rolling admissions, from February through September, on a space-available basis.

# 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.
<b>CAPITAL FEE</b>	Capital construction costs approved under the requirements of 603 CMR 4.03(6)(b)(4)
<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
<b>DESE</b>	Department of Elementary and Secondary Education. (Formerly DOE)
<b>DOE</b>	Federal 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 1 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 TECHNOLOGY PROGRAM</b>	Currently 1 school has 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>MTI</b>	Minuteman Technical Institute
<b>MSBA</b>	Massachusetts School Building Authority; this is the state's building assistance organization.

# GLOSSARY

TERMS	DEFINITION
<b>NCLB</b>	No Child Left Behind Act enacted by federal law in 2001.
<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>OCTOBER 1 COUNT</b>	DESE official census data is based on the October 1st enrollment data
<b>PERKINS FUNDS</b>	The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) is a source of federal funding to states and district grantees.
<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.
<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>CAPITAL 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 18 different career majors (in 2 academies)
<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.