

**May 3, 2021**

Edward A Bouquillon PhD  
Superintendent-Director

Arlington Finance Committee



# MINUTEMAN REGIONAL FY22 BUDGET

## "PREPARING FOR REALITY"

A REVOLUTION IN LEARNING

# FY22 BUDGET SUMMARY

Operating Budget = **\$20,731,416**  
2.4% above FY21

Operating Capital/Debt = **\$1,134,679**  
68% above FY21

MSBA Project Debt = **\$5,774,493**  
26.3% above FY21

# FY22 Revenue Assumptions

Revenue Source	FY21	FY22	Difference
Est. Ch 70 Aid	\$2,095,633	\$1,986,977	-\$108,656
Regional Transportation Aid	\$997,179	\$776,382	-\$200,797
Prior Year Tuition	\$3,048,695	\$2,695,837	-\$352,858
Current Year Tuition	\$600,000	\$1,080,000	\$480,000
Current Year Capital Fee	\$904,023	\$508,033	-\$395,990
Prior Year Capital Fee	0	\$591,967	\$591,967
Certified E&D	\$540,000	\$540,000	0
<b>NON-Assessment Total</b>	<b>\$8,165,530</b>	<b>\$8,179,196</b>	<b>\$13,666</b>
Req'd Member Assessments	\$17,337,416	\$19,461,392	\$2,123,976

# FY22 BUDGET: ASSUMPTIONS

- COVID with us for Fall 2021
  - Hybrid Model & Remote Learning continues
  - Safety and Health measures continue
- Reduced or UNKNOWN State & Federal Aid
- Final MSBA project Bond secured
- Student Interest in CTE continues
  - Enrollment is beyond approved design capacity
  - Develop cost-effective plans to increase capacity

# ADMISSIONS AND ENROLLMENT #1

	YOG 2021	YOG 2022	YOG 2023	YOG 2024	YOG 2025
Total Applications	235	168	272	390	384*
In District Apps	134	147	225	252	275*
Out of District Apps (Eligible)	101	21	47	94	61*
Out of District Apps (NOT Eligible)	40	49	38	44	48*
In District Waitlist	NA	NA		7	24*
Out District Waitlist	NA	NA		54	45*
Oct 1 Enrollment	145	122	195	179	200 (max)

\*As of May 3, 2021

# BUDGET PRIORITIES

- Protect Student and Staff Health
- Increase Enrollment Capacity
- Deliver High Quality CVTE
  - Animal Science/Vet Assisting Program
  - Logistics Engineering Expansion
- Close out MSBA Project
- Athletic Fields Construction Management
- Ramp Up Facilities Rental & Revenue

# FY22 OPERATING BUDGET DRIVERS

Salary COLA increase \$313,629  
(2.25% year 2 of 3-year agreement)

Electrical and Heat utility increase \$263,000

Maintenance Contracts & Field Op increase \$76,386

Property Insurance increase \$44,744

Health Insurance decrease of \$181,781  
(-7% due to net FTE reduction)

Transportation decreases \$44,785  
(-3% under the FY21 budgeted amount)



# Arlington: FY22 Preliminary Assessment

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**Full Assessment: \$ 6,795,456**

**Increase: \$ 682,085**

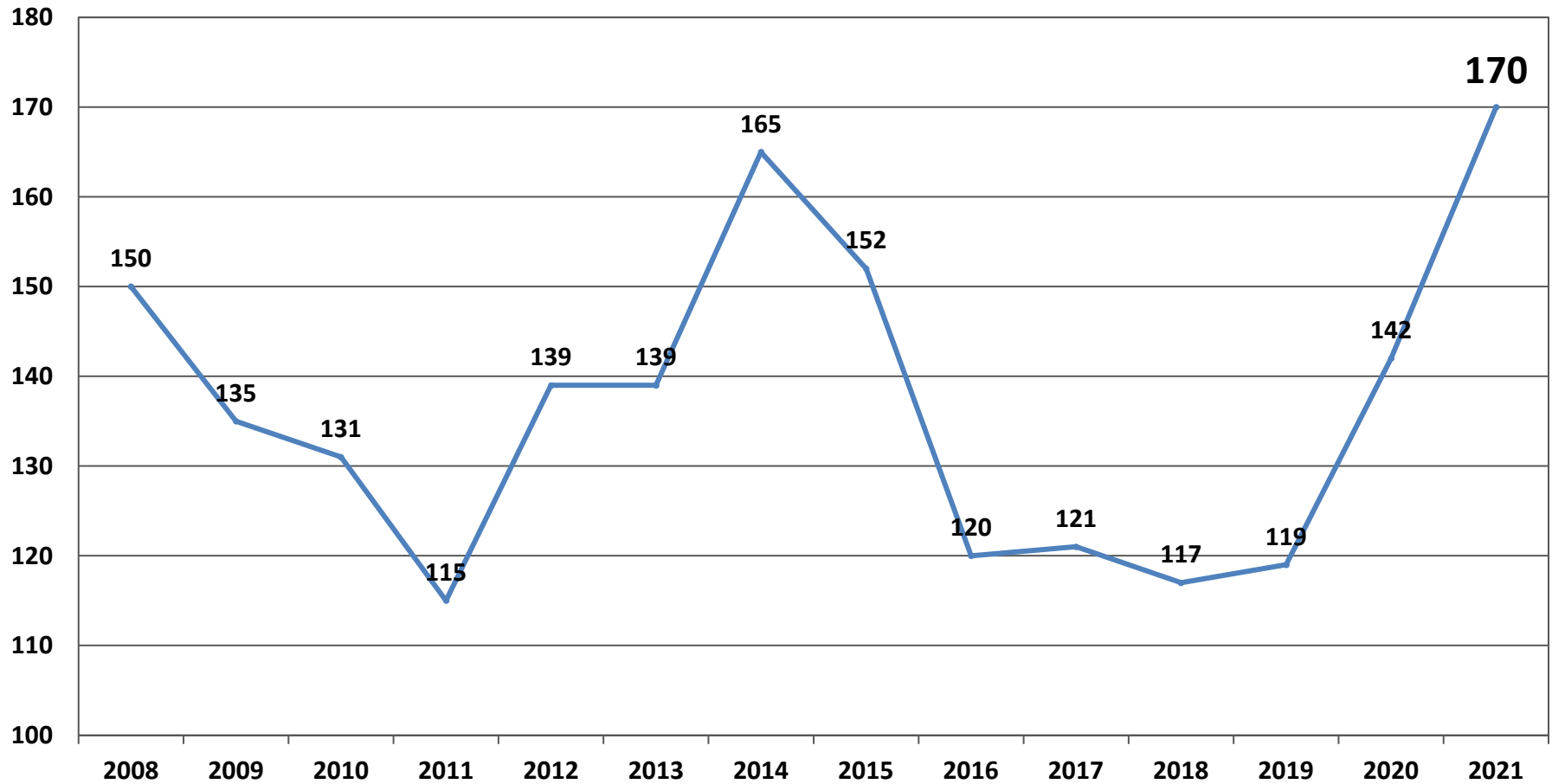


# Arlington: Preliminary Assessment

Minimum Required Contribution	\$ 2,419,638
Transportation Assessment	\$ 251,489
Operating Assessment	\$ 2,146,862
Debt & Capital Assessment	<u>\$ 366,502</u>
Sub-Total	\$ 5,184,491
Building Project – Debt Service*	<u>\$ 1,610,965</u>
Total Assessment	<u><u>\$ 6,795,456</u></u>

***\*Debt service excluded from Prop 2 ½ limitation***

# Arlington Historical October 1<sup>st</sup> Enrollment



# SPECIAL EDUCATION ENROLLMENT

Percentage of Special Education Enrollment										
Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total Enrollment	616	648	711	675	665	624	538	515	602	634
Sp.Ed. Enrollment	287	304	341	344	306	287	281	273	305	290
Sp.Ed. %	47%	47%	48%	51%	46%	46%	52%	53%	51%	46%

# Special Education Expenditures Minuteman & Regional Vocational Schools

- **Special Education Costs as a % of FY19 Budget\***
  - Minuteman Regional 12.4%
  - Keefe Tech 12.0%
  - Assabet Valley 9.0%
  - Shawsheen Valley 7.0%
  - Nashoba Valley 7.0%
  - Blue Hills Regional 5.0%

\*Most recent data posted on DESE Website



**MINUTEMAN**  
A REVOLUTION IN LEARNING

# CAPITAL BUDGET FY22

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# CAPITAL DEBT INCREASES

- Athletic Fields/ESCO/Renovations:  
\$179,542 payment on \$1.9 Million for Athletic Fields Lighting and track, fencing & equipment
- School Building Project – Additional Debt:  
\$324,930 for bonding of \$3.8 Million for final MSBA construction close out.
- Capital Stabilization Fund: \$260,000

# FY22 OPERATING AND CAPITAL

	FY21	FY22	Difference	% Change
<b>Operating Budget</b>	20,255,561	20,731,416	475,855	2.35%
<b>Capital Equipment/Leases/ Athletic Fields (1)</b>	675,453	1,134,679	459,266	67.99%
<b>Building Project - Debt Service (2)</b>	4,571,932	5,774,493	1,202,561	26.30%
<b>Total Operating &amp; Capital Budget</b>	25,502,946	27,640,588	2,137,642	8.38%

- (1) Athletic Field 10-year bond included in Capital Equipment/Leases/Athletic Fields
- (2) A debt exclusion override was voted on this debt in the following towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster, and Stow.

# Athletic Fields & Lighting

- **Timeline**

- Site & Base work Winter 2021
- Construction Spring/Summer 2021
- Substantial Completion October 2021

- **Sustainability**

- \$168,000 annual supplemental allocation to stabilization fund from field rental revolving account (for 10-year synthetic turf replacement cycle)



# 2021 Photo Voltaic Roof Installation

- **Secures LEED Reimbursement \$2M**
- **Timeline (2021)**
  - Contract Approval January
  - Town Permitting February
  - Mobilization May
  - Construction June - Sept
  - Commercial Operation October
- **Sustainability**
  - 20-year lease purchase with annual savings \$30K



**OPEB**

A REVOLUTION IN LEARNING

# OPEB Liability

- Current OPEB liability as of June 30, 2020 (Estimated):\$32,473,201
- As of FY16, the district has appropriated \$50,000 annually to an OPEB Reserve Fund
- MM Finance Subcommittee increased FY21 and FY22 appropriation to \$60,000.
- MM Finance Committee long term strategy is to repurpose most, if not all, of the ESCO debt payments (retiring FY25) to OPEB @ \$400K/yr

# “Reserve” Fund Activity

- Capital Stabilization
  - Current Balance is \$1,282,629
  - Committed \$1,250,000 for Fields Project.
- OPEB Trust
  - Current balance is \$352,028
  - Appropriated \$50,000 per year first 5 years
  - Appropriated \$60,000 per year FY21 & FY22

# OVERALL BUDGET SUMMARY

FY22 Operating & Capital

**\$27,640,588**

8.4% above FY21

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# QUESTIONS

[E.BOUQUILLON@MINUTEMAN.ORG](mailto:E.BOUQUILLON@MINUTEMAN.ORG)





# RELATED FINANCIAL BACKUP INFORMATION

# Operating Revenue: Per Pupil Non-member Tuition and Fees

• FY21 Tuition*	\$18,400
• FY21 SPED Increment*	\$ 7,400
• FY21 Capital Fee*	\$ 7,778
• Transportation (Avg)	<u>\$ 3,250</u>
	\$ 36,828

FY22 Non-member Estimated \$33,500 - \$37,000

\* Approved/Established by DESE

# FY22 Per Pupil Assessment

(based on Foundation Enrollment)

Community	Per pupil Assessment
Acton	\$26,680
Arlington	\$27,531
Bolton	\$26,989
Concord	\$28,940
Dover	\$27,196
Lancaster	\$28,913
Lexington	\$28,599
Needham	\$29,366
Stow	\$26,281

# How Much the DISTRICT\* Spends Compared to Member District Schools

SCHOOL DISTRICT	REQUIRED NET SCHOOL SPENDING	Amount OVER NSS	NSS as % of FOUNDATION
Dover	\$4,468,986	\$6,321,955	241
Concord	\$18,805,577	\$19,147,061	202
Concord Carlisle	\$14,235,386	\$11,219,969	179
Dover Sherborn	\$11,728,359	\$7,752,306	179
Needham	\$54,000,177	\$36,906,601	168
Lexington	\$74,054,892	\$48,369,652	165
Minuteman RVTHS	\$7,113,011	\$2,242,670	148
Arlington	\$54,985,998	\$19,016,225	136
Acton Boxborough	\$56,905,169	\$19,715,458.34	135
Nashoba	\$31,376,870	\$8,531,315	128

\* Most Recent DESE School And District Profiles Data

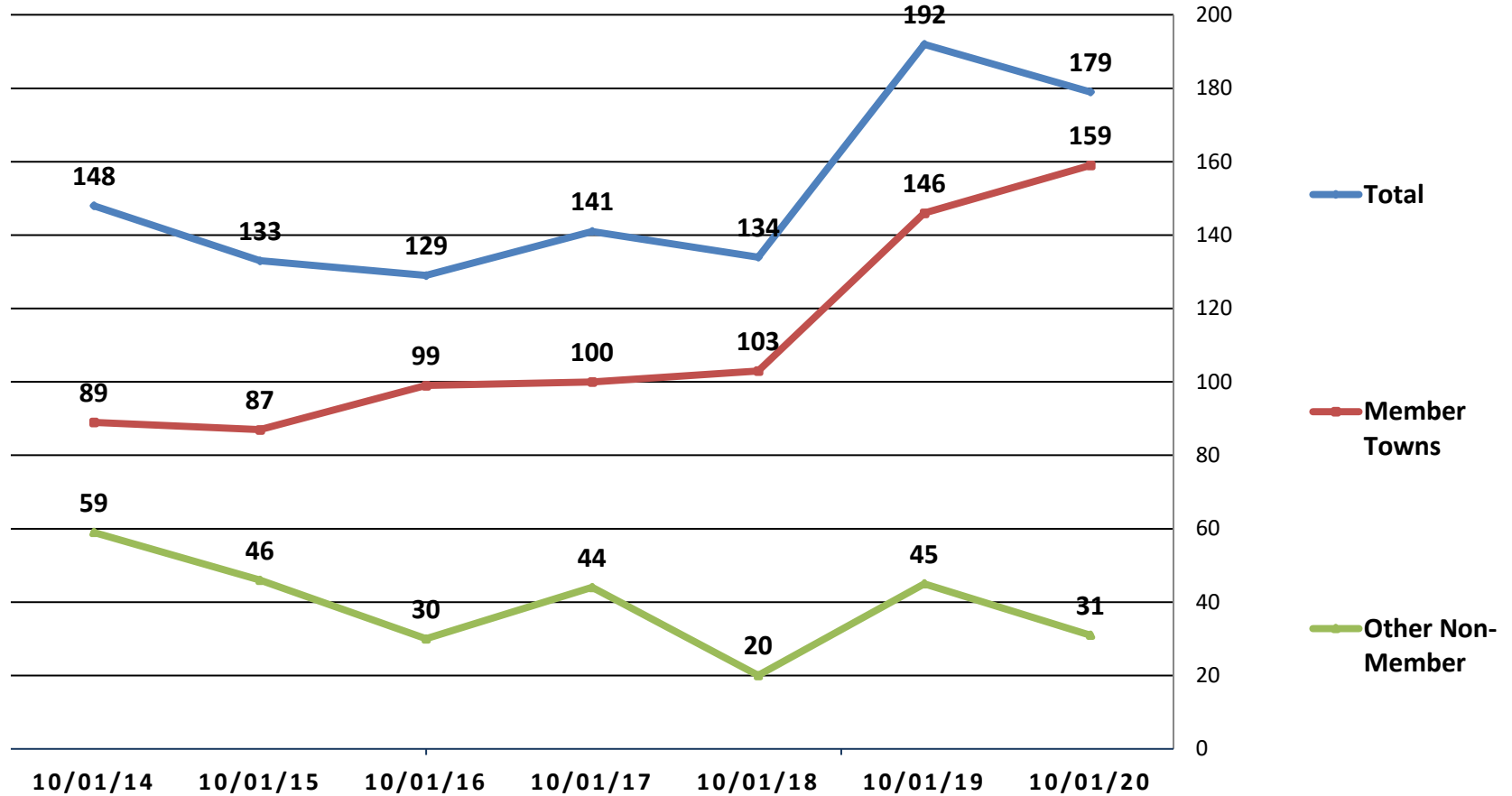
# COVID IMPACTS ON FY21 OPERATING BUDGET

- Staff Reductions Actioned
- Increased PPE Costs
- Transportation Adaptations
- Remote Learning Adaptations
  - Increased device capabilities
  - Remote access support
- Student Support Enhancements
- Other *Required* Protocols
- Elimination of Minuteman Community Education
- Zero Facilities/Rental Income

# ENROLLMENT ADMISSIONS PRIORITIES

- Sustain increased member enrollment
- Inform CTE perceptions in Member communities
- Increase video content of Alumni success stories.
- Increase digital content of current student success.
- Increase early Career Development outreach in Middle Schools through the World of Work (WOW) program. April 2021 program for 6th and 7th graders
- Implementation of Increased Capacity plan

# Freshmen Enrollment





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