

# COHASSET PUBLIC SCHOOLS

## GLOSSARY: District & Budget Terms

DRAFT

**AAA Bond Rating:** There are three major rating agencies for municipal bonds: Moody's Investors Service, Standard & Poor's, and Fitch Ratings. Of the three rating agencies, Standard & Poor's and Moody's rate over 80% of all municipal and corporate bonds. In assigning a rating for general obligation bonds the rating agencies assess the following factors: economy, debt structure, financial condition, demographic factors and management practices of the governing body/administration. "AAA/Aaa" – Municipalities rated triple A demonstrate the strongest creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues. The higher the credit rating the lower the yield on the bonds issued to that municipality.

**BCBA :** The Board Certified Behavior Analyst (BCBA) is a graduate-level certification in behavior analysis. Professionals who are certified at the BCBA level provide behavior-analytic services. In addition, BCBAs supervise the work of Board Certified Assistant Behavior Analysts, Registered Behavior Technicians, and others who implement behavior-analytic interventions in the schools.

**BYOD (Bring Your Own Device):** The policy of permitting students to bring personally owned devices such as laptops and tablets to school for use in the classroom.

**Capital Budget:** Sometimes referred to as a capital improvement program, is a financial planning and management tool which: identifies public facility and equipment requirements; places these requirements in order of priority, and; schedules them for funding and implementation.

**Chapter 70 School Funds:** Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts. Districts receive different levels of chapter 70 aid because their community ability to pay differs. In FY 17, Cohasset received \$2,440,736 in Chapter 70 aid (1.1% increase over FY 16). The program seeks to ensure adequate and equitable school funding for all Massachusetts public pupils. It defines and calculates an adequate funding level for each district, given the specific grades, programs, and demographic characteristics of its students. It then determines how much of that "foundation budget" should be paid for by each city and town's property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid. Each district's foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts' foundation budgets are presented in per pupil terms, there is considerable variation.

**CEF (Cohasset Education Foundation):** As described on their website [www.cohasseteducation.org](http://www.cohasseteducation.org): "the Cohasset Education Foundation is a non-profit, tax-exempt community-based organization whose mission is to ensure that Cohasset students, teachers and administrators have access to the programs, materials and up-to-date equipment necessary to maintain a level of academic excellence in today's competitive environment. The CEF raises funds throughout the year through contributions from residents, businesses and corporate and private enterprises who recognize that excellence in public education is essential to the social and economic fabric of our community. Entirely independent of the school system, the CEF maintains a close partnership with the school administration and evaluates for funding those needs submitted for consideration by teachers and administrators. The CEF is not intended to supplant or replace the public funding of our schools."

**Chapter 90 Transportation Funds:** This law authorizes the Commonwealth to allocate funds to municipalities, through the Transportation Bond Issue, for highway construction, preservation and improvement projects that create or extend the life of capital facilities; routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population and level of employment. Municipalities only receive Chapter 90 funds on pre-approved projects on a reimbursement basis.

**Cherry Sheets:** Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services.

**Child Find Program:** A special education program, mandated by IDEA, that continuously searches for and evaluates children who may have a disability. Child Find Programs can vary widely from school district to school district.

**Circuit Breaker:** The special education circuit breaker program (M.G.L. c.71B, s.5A) is intended to provide partial reimbursement to school districts for the cost of individual special education students. The reimbursement formula provides for a 75% reimbursement of the special education costs in excess of 4x the state average per pupil foundation budget (approximately \$40,000). The foundation budget is an amount, calculated by the Department of Elementary and Secondary Education (DESE), that assigns an adequate, but not excessive, spending level for each local and regional school district. The

circuit breaker replaces the old "50/50" special education reimbursement program that provided for 50% state reimbursement only for residential school placements. In contrast, the circuit breaker provides reimbursement for all high cost special education pupils regardless of the type of their placement.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Cohasset Public Schools has five bargaining units: teachers, paraprofessionals, secretaries, custodial and cafeteria workers.

**Community Preservation Act:** Enacted in 2000, the community preservation act permits cities and towns accepting its provisions to establish a restricted fund from which monies can only be appropriated for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. Cohasset's surcharge is 1.5%.

**Debt Exclusion:** Results in a temporary increase in a municipality's levy limit (and possibly the levy ceiling) when a municipality's voters elect to exclude the payment of particular debt service from the constraints of Proposition 2 1/2. The debt service is then added to the levy limit for the life of the debt only. To place a debt exclusion question on the ballot requires a 2/3 vote of the entire Board of Selectmen. A simple majority vote by the voters is required for passage.

**DESE:** DESE is an acronym for the Massachusetts Department of Elementary and Secondary Education. Information about DESE is available at <http://www.doe.mass.edu/>.

**FAPE (Free and Appropriate Public Education):** The education to which every student is entitled under IDEA (Individuals with Disabilities Education Act). Every student is entitled to an education that is appropriate for his or her unique needs and that is provided free of charge.

**Free Cash:** Free Cash can be appropriated by Town Meeting. Free Cash is the result of unexpended appropriations, revenues in excess of estimates and prior years' property tax collections. Free Cash is not available for appropriation until the amount has been certified by the Department of Revenue (DOR). This is done when the Town submits its balance sheet to the DOR. Sometimes referred to as Undesignated Fund Balance.

**General Local Aid (also called Unrestricted General Government Aid or UGGA):** Cities and towns use general local aid for funding general government services, with broad leeway to distribute this money for programs across their local budgets. For many years, general local aid came in two forms, Lottery Aid (revenue from state lottery profits) and Additional Assistance. In FY 2010, these two programs were combined and became Unrestricted General Government Aid. It is important to note that the move to a single UGGA appropriation did not reflect a substantive reform of general local aid; UGGA has never had a formula of its own, since previous years' aid amounts have either been cut across the board (FY 2010 and FY 2011) or level funded (FY 2012). These previous year amounts originate from the sum total of each individual community's FY 2009 Lottery Aid and Additional Assistance allocations.

**IEP (Individualized Education Program):** A legal document that defines special education services to be provided by the district to a student with disabilities.

**IDEA (Individuals with Disabilities Education Act):** A law that guarantees educational rights to all students with disabilities and makes it illegal for school districts to refuse to educate a student based on his or her disability.

**Inclusive Classroom:** For individuals with a disability and/or in special education, inclusion secures opportunities for students with disabilities to learn inside general education classrooms. General education classrooms in which students with disabilities learn are known as inclusive classrooms.

**Least Restrictive Environment (LRE):** The environment in which students with disabilities must be educated, as mandated by IDEA. Students with disabilities must be educated in a classroom setting that is as close to the general education setting as possible.

**Level Service Budget:** A no-growth budget that continues appropriations for programs and services at their current year levels. The actual appropriation to maintain programs and services may still increase due to inflation or other factors.

**Levy:** The amount a community raises through the property tax.



**Levy Limit:** In Massachusetts, since FY1982, levy limits have been governed by the law know as Proposition 2 1/2. This law can be found in Chapter 59, section 21C of the Massachusetts General Laws.

**Local Receipts:** Town revenue based on local taxes and fees such as motor vehicle excise, utility fees, local permit and license fees.

**Long Range Planning Group (LRG):** The LRG was established by the Cohasset Board of Selectmen in FY17. The LRG is tasked with analyzing and overseeing Cohasset's five year fiscal forecast model.

**METCO:** The Metco Program is a grant program funded by the Commonwealth of Massachusetts. It is a voluntary program intended to expand educational opportunities, increase diversity, and reduce racial isolation, by permitting students in certain cities to attend public schools in other communities that have agreed to participate. The Program has been in existence since 1966 and was originally funded through a grant by the Carnegie Foundation and United States Office of Education. In that year the first Metco legislation was filed, METCO Inc. was established, and seven school districts began accepting the first two hundred Metco students. Currently, there are about 3,300 students participating in 35 school districts in metropolitan Boston and at four school districts outside Springfield.

**MTSS (Massachusetts Tiered System of Supports):** Massachusetts has developed a blueprint outlining a single system of supports that is responsive to the academic and non-academic needs of all students. This blueprint, the Massachusetts Tiered System of Supports (MTSS), provides a framework for school improvement that focuses on system level change across the classroom, school, and district to meet the academic and non-academic needs of all students, including students with disabilities, English language learners, and students who are academically advanced. It guides both the provision of high-quality core educational experiences in a safe and supportive learning environment for all students and academic and/or non-academic targeted interventions/supports for students who experience difficulties and for students who have already demonstrated mastery of the concept and skills being taught. Schools and districts are encouraged to work toward an integrated approach to support students' academic and social-emotional competencies. All students receive academic instruction and behavioral supports that include differentiation and extension activities and are guided by the three Universal Design for Learning principles (multiple means of representation, multiple means of action and expressions, and multiple means of engagement).

**MMA (Municipal Modernization Act):** An act to modernize municipal finance and government which contains a broad array of updates, reforms, and changes affecting multiple facets of local government and administration. Act became effective in November 2016.

**New Growth:** The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

**"One Community" Initiative:** An initiative with the Town of Cohasset to collaborate and utilize economy of scale opportunities, particularly as it relates to technology, security, and building maintenance plans.

**OPEB (Other Post-Employment Benefits):** Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee.

**OT (Occupational Therapist):** A professional who treats patients with injuries, illnesses or disabilities through the therapeutic use of everyday activities. They help these patients develop, recover and improve the skills needed for daily living and working. In a school setting, an occupational therapist often works on motor skills, visual/motor integration skills, handwriting skills and sensory integration in order to facilitate a child's ability to perform everyday task necessary for learning.

**Operating Budget:** The operating budget must be approved by Town Meeting by June 30. Town Meeting may only vote the bottom line budget for the school department. The school committee also has the authority "to determine expenditures within the total appropriations" of the school department operating budget.

**Override:** Results in a permanent increase of a municipality's levy limit (but not the levy ceiling) when the majority of voters in a municipal election approve such an override. The override amount becomes part of the levy base when setting the next year's levy limit. To place an Override question on the ballot requires a majority vote of the Board of Selectmen. A simple majority by voters is required for passage.

**PBIS (Positive Behavioral Interventions & Supports):** Positive Behavior Interventions & Supports (PBIS) is a set of ideas and tools that schools use to improve the behavior of students. PBIS uses evidence and data-based programs, practices and strategies to frame behavioral improvement in terms of student growth in academic performance, safety, behavior, and establishing and maintaining positive school culture. PBIS addresses the needs of at-risk students as well as the multi-leveled needs of all students in regards to behavior, which creates an environment for both teaching and learning to occur in schools. In contrast to PBIS, many schools used exclusionary discipline practices including detentions, suspension, or expulsions to separate students from the classroom and from peers. PBIS emphasizes preventing problem behaviors before



they happen to increase the opportunity for students to learn by keeping them in the classroom. PBIS is a team-based framework for schools that borrows elements from Response to Intervention, an intervention that uses diagnostic data to develop personalized learning plans for all students.

**Proposition 2 ½:** In Massachusetts, effective July 1, 1981, limits municipal property taxes to 2.5 percent of full and fair cash value (the levy ceiling); limits the amount of revenue a municipality can raise through property taxes (the levy limit), which increases by 2.5 percent each year, plus a factor for new growth. A municipality may exceed its levy limit in two ways: by voting an override or debt exclusion.

**PSO (Parent School Organization):** As described on their website [www.cohassetpsso.com](http://www.cohassetpsso.com): “The Cohasset PSO’s main goal is to maximize our students’ education experience. The PSO funds enrichment programs - providing hands-on experiences for our students that support and enrich the lessons learned in the classroom. The PSO also coordinates volunteer efforts to ensure parents, students, and faculty connect and improve the educational environment.”

**PT (Physical Therapy):** Professionals who help people who having injuries or illnesses improve their movement and manager their pain. In the school setting, physical therapists promote motor development so that students have the physical functional abilities necessary to access educational materials, move about the school, and participate in the overall educational environment of the school.

**Reserve Fund:** Town Meeting may establish a Reserve Fund for use by the Advisory Committee to provide for extraordinary and unforeseen expenditures.

**Revolving Fund:** Town Meeting may establish revolving funds for certain services, allowed either by a specific statute (e.g., school department revolving funds) or under Chapter 44, section 53E1/2 (e.g., for general purposes). Revolving funds are typically used for fee based services.

**RTI (Response to Intervention):** A process used by educators to help students who are struggling with a skill or lesson. If a child does not respond to the initial interventions, more focused interventions are used to help the child master the skill. RTI strategies can address both learning and behavior.

**SEL (Social Emotional Learning):** Is the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions. Programs supporting SEL are imbedded in the curriculum and part of the Cohasset Public Schools strategic plan.

**SPED (Special Education):** Specially designed instruction, provided at no cost to parents, to meet the unique needs of a child with a disability.

**Special Education Stabilization Fund:** In Fiscal 2017, Cohasset created a special education stabilization fund which was authorized at town meeting. The financial goal of the fund is to provide payment for unbudgeted, unforeseen, special education expenses in any year, without forcing cuts to other services during that year. The fund is governed by a reserve policy adopted by the Board of Selectmen and the School Committee. The fund was established with an initial deposit of \$250,000.00 at Special Town Meeting in November 2016.

**ST (Speech Therapists):** Also known as a speech-language pathologist, a professional who diagnoses and treats communication and swallowing disorders. In the school setting, speech therapists often work with students on articulation, communication skills/learning, how words are used and understood, social communication and conversation.

**Stabilization Fund:** Also called a reserve or “rainy day” fund. In Massachusetts, a municipality may appropriate annually to such fund. The treasurer is the custodian of the fund and may invest the proceeds. The Stabilization Fund may be appropriated at a town meeting by a two- thirds vote. The appropriation may be used for any lawful purpose. State law allows multiple Stabilization Funds, with each fund having a specific purpose (e.g., equipment replacement, building repairs).

**STEAM:** Programs designed to develop and encourage student learning and skills in the areas of Science, Technology, Engineering, Art and Mathematics.

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**UDL (Universal Design for Learning):** An educational framework based on research in the learning sciences, including cognitive neuroscience, that guides the development of flexible learning environments that can accommodate individual learning differences. UDL is an approach that makes curriculum accessible to all students regardless of their backgrounds, learning styles and abilities. The framework calls for creating curriculums that provide - multiple means of representation to give learners various ways of acquiring information and knowledge, multiple means of expression to provide learners alternatives for demonstrating what they know, and multiple means of engagement to tap into learners' interests, challenge them appropriately, and motivate them to learn.



# DRAFT

**Warrant:** All matters of town business to be voted on at Town Meeting are published in the Warrant and each item is listed as an Article. Town Meeting can vote only on Articles and proposed amendments to Articles contained in the Warrant. The Board of Selectmen determines the content and order of the Articles contained in the Warrant. The Warrant is typically mailed to all households in advance of Town Meeting.

**Wilson (Wilson Reading System):** A structured literacy program based on phonological-coding research and Orton-Gillingham principles, WRS directly and systematically teaches the structure of the English language.

**Zero Based Budget:** A budget building technique where each department begins at zero and adds the cost of essential programs. Each year the process begins again at zero prompting close scrutiny and prioritization of costs annually.

