

Office of the Superintendent
Acton-Boxborough Regional School District
(978) 264-4700
<http://www.abschools.org>

TO: Acton-Boxborough Regional School Committee
FROM: Glenn Brand, Superintendent
DATE: February 12, 2015
RE: Recommendation for FY'16 Acton-Boxborough Regional School District
Budget and Assessments

Recommendation for FY'16 Acton-Boxborough Regional School District Budget and Assessments

MOTION: that the total appropriation for the Acton-Boxborough Regional School District for the fiscal year of July 1, 2015 through June 30, 2016 be set at \$79,749,882 and that member towns be assessed in accordance with the Education Reform Law and the terms of the Agreement and amendments thereto as follows: Acton \$53,171,009 Boxborough \$11,120,240, remainder to be accounted for by the Anticipated Chapter 70 Aid in the amount of \$14,393,376, offset by Choice and Charter Assessments of \$546,513, Anticipated Charter School Aid in the amount of \$26,761, Anticipated Regional Bonus Aid in the amount of \$111,200, Anticipated Chapter 71, Section 16C Transportation Aid, in the amount of \$1,266,283, a transfer from E&D Reserves in the amount of \$200,000, and a transfer from the Junior High School Project Premium on Loan in the amount of \$7,526,

(Option Two: Reflects budget reduction of \$447,573)

Acton-Boxborough Regional School District
Proposed FY'16 Budget Summary by Character Code
Voted by School Committee 2/12/15

	FY15 Revised Budget	FY16 Recommended Budget	Increase (Decrease)	
			Amount	%
Salaries, Teaching - 01	31,924,482	33,078,855	1,154,373	3.6%
Salaries, Principals - 02	2,109,446	2,188,065	78,619	3.7%
Salaries, Central Administration - 03	1,048,045	1,068,125	20,080	1.9%
Salaries, Support Staff - 04	8,464,011	9,040,355	576,344	6.8%
Salaries, Athletics - 05	511,539	520,643	9,104	1.8%
Salaries, Buildings - 06	709,164	719,691	10,527	1.5%
Salaries, Custodial - 07	1,495,839	1,471,234	(24,605)	-1.6%
Salaries, Home Instruction - 08	17,044	20,000	2,956	17.3%
Salaries, Miscellaneous Pupil Services - 09	1,411,089	1,499,675	88,586	6.3%
Salaries, Subs Miscellaneous - 11	186,093	222,781	36,688	19.7%
Salaries, Subs Instructional - 12	524,516	530,508	5,992	1.1%
Salaries, Overtime - 13	242,855	242,855	-	0.0%
Stipends, Curriculum/Instruction - 14	117,775	168,283	50,508	42.9%
Fringe, Course Reimbursement - 15	56,000	56,000	-	0.0%
Fringe, Health Insurance - 16	7,842,791	8,343,695	500,904	6.4%
Fringe, Health Insurance, Retiree - 17	904,093	924,241	20,148	2.2%
Fringe, Life/Disability Insurance - 18	28,583	38,000	9,417	32.9%
Fringe, Unemployment Insurance - 19	25,000	25,000	-	0.0%
Fringe, Workers Compensation - 20	339,446	348,412	8,966	2.6%
Fringe, Middlesex County Retirement System - 21	1,756,208	1,961,424	205,216	11.7%
Fringe, Medicare - 22	817,453	846,064	28,611	3.5%
Contributions, OPEB Trust Fund - 23	506,000	700,000	194,000	38.3%
Instruction Supplies - 24	916,556	1,116,075	199,519	21.8%
Instruction Textbooks - 25	262,195	278,710	16,515	6.3%
Instructional, Library - 26	57,725	59,435	1,710	3.0%
Other, Capital Outlay - 27	552,629	335,459	(217,170)	-39.3%
Other, Debt Service - 29	1,847,734	1,920,743	73,009	4.0%
Other, Property/Casualty - 30	98,924	106,369	7,445	7.5%
Other, Maint Buildings/Grounds - 31	582,748	715,048	132,300	22.7%
Other, Maintenance Equipment - 32	209,906	146,470	(63,436)	-30.2%
Other, Legal Service - 34	128,650	150,000	21,350	16.6%
Other, Admin Supplies - 35	812,976	808,198	(4,778)	-0.6%
Other, Athletic Supplies - 36	53,666	53,666	-	0.0%
Other, Custodial Supplies - 37	145,984	157,984	12,000	8.2%
Other, Sped Transportation - 38	1,340,411	1,528,647	188,236	14.0%
Other, Student Transportation - 39	937,937	938,300	363	0.0%
Other, Travel, Conferences - 40	90,149	89,186	(963)	-1.1%
Other, Sped Tuition - 41	5,213,514	5,269,951	56,437	1.1%
Other, Utilities - 42	1,730,472	1,630,499	(99,973)	-5.8%
Other, Telephone - 43	148,285	144,045	(4,240)	-2.9%
Other, Sewer - 44	287,191	287,191	-	0.0%
GRAND TOTAL	76,455,124	79,749,882	3,294,758.00	4.3%

TABLE 6 - 2/12/15
ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT
Analysis of Assessments
Projected State Aid Numbers
School Year 2015-2016
Voted by School Committee 2/12/15

	TOTAL BUDGET 2015-2016	ACTON 84.58% 83.22%	BOXBOROUGH 15.42% 16.78%
OPERATING EXPENDITURES			
OPERATING BUDGET	\$76,958,939	\$65,091,871	\$11,867,068
OPEB TRUST FUND CONTRIBUTION	\$700,000	\$592,060	\$107,940
LOWER FIELDS CONSTRUCTION DEBT SERVICE	\$118,118	\$104,204	\$13,914
CAPITAL OUTLAY - BUILDINGS	\$170,200	\$143,955	\$26,245
TOTAL INSIDE DEBT LIMIT	\$77,947,257	\$65,932,089	\$12,015,168
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION):			
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)	\$382,164	\$337,145	\$45,019
SH CONSTRUCTION/RENOVATION	\$1,420,461	\$1,253,131	\$167,330
TOTAL OUTSIDE DEBT LIMIT	\$1,802,625	\$1,590,276	\$212,349
GROSS EXPENDITURE BUDGET-PAID BY ABRSD	\$79,749,882	\$67,522,365	\$12,227,517
SHARE OF DEBT SERVICE ELEMENTARY SCHOOLS- PAID BY TOWNS	939,792	794,876	144,916
TOTAL REGIONAL DISTRICT EXPENDITURES	80,689,674	68,317,242	12,372,433
OTHER FINANCING SOURCES:			
CHAPTER 70 BASE AID	\$14,393,376	\$12,173,917	\$2,219,459
CHOICE/CHARTER SCHOOL ASSESSMENT	(\$546,513)	(\$462,241)	(\$84,272)
CHARTER SCHOOL AID	\$26,761	\$22,634	\$4,127
REGIONAL SCHOOL TRANSPORTATION (Cherry Sheet)	\$1,266,283	\$1,071,022	\$195,261
REGIONAL BONUS AID	\$111,200	\$94,053	\$17,147
TRANSFER FROM PREMIUM ON LOAN-JHS	\$7,526	\$6,365	\$1,161
TRANSFER FROM OPEB TRUST FUND	\$0	\$0	\$0
TRANSFER FROM RESERVES (Excess & Deficiency)	\$200,000	\$169,160	\$30,840
TOTAL OTHER FINANCING SOURCES	\$15,458,633	\$13,074,912	\$2,383,721
TOWN ASSESSMENTS- BEFORE APPENDIX A & IMA	\$65,231,041	\$55,242,330	\$9,988,712

Calculation of Final Assessments Per Appendix A to Revised Regional Agreement - FY16

	TOTAL	ACTON	BOXBOROUGH
Projected Total Benefit Amount	\$1,873,119		
Base Budgets	\$64,533,396	\$53,398,447	\$11,134,949
Benefit Percentage Shares		87.5%	12.5%
Share of Benefits	\$1,873,119	\$1,638,979	\$234,140
Reduce Base Budgets By Benefit Shares	\$62,660,277	\$51,759,468	\$10,900,809
Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget	100.00%	82.60%	17.40%
Input Table 6 Result From FY16 Actual Budget (includes elementary debt paid by towns)	\$65,231,041	\$55,242,330	\$9,988,712
Assessment Percentages With Actual Budget		84.69%	15.31%
Shift In Percentage Shares		2.08%	-2.08%
Final Assessment AT FIXED ASSESSMENT % PER APPENDIX A	\$65,231,041	\$53,883,004	\$11,348,037
LESS DEBT PAID DIRECT BY TOWN- PER IMA Section 6	(939,792)	(711,996)	(227,797)
Amount due from each town	\$64,291,249	\$53,171,009	\$11,120,240

FY16 Shift: (\$1,359,325)

FY15 Voted Assessments	\$60,284,722	\$49,690,145	\$10,594,577
increase	4,006,527	3,480,864	525,663
%	6.6%	7.0%	5.0%
FY15 additional assessment MCRS	\$451,297	\$384,255	\$67,042
ADJUSTED FY15 TOTAL TOWN PAYMENTS	\$60,736,019	\$50,074,400	\$10,661,619
increase	3,555,230	3,096,609	458,621
%	5.9%	6.2%	4.3%

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

Assessment supplementary information
School Year 2015-2016

ELEMENTARY DEBT SERVICE CARRIED BY THE MEMBER TOWNS:	TOTAL	ACTON 84.58%	BOXBOROUGH 15.42%
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY ACTON OR BOXBOROUGH):			
BOX - BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	\$378,900	\$320,474	\$58,426
BOX - SBAB REIMBURSEMENT BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	(\$284,091)	(\$240,284)	(\$43,807)
BOX - HAGER WELL (WATER & SEWER) (Authorized FY00)	\$105,948	\$89,610	\$16,337
ACT - TWIN SCHOOLS (Authorized FY03)	\$1,510,700	\$1,277,750	\$232,950
ACT - SBAB REIMBURSEMENT TWIN SCHOOLS (Authorized FY03)	(\$922,673)	(\$780,397)	(\$142,276)
TOTAL OUTSIDE DEBT LIMIT	\$788,784	\$667,153	\$121,630
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY BOXBOROUGH TOWN MEETING:			
BOX - (REPLACEMENT OF PORTION OF BLANCHARD MEMORIAL ROOF (Authorized FY12)	\$15,600	\$13,194	\$2,406
BOX - REPLACEMENT OF WINDOWS (Authorized FY13)	\$6,240	\$5,278	\$962
BOX - SECURITY UPGRADES AT BLANCHARD MEMORIAL SCHOOL (Authorized FY13))	\$5,200	\$4,398	\$802
TOTAL TOWN OF BOXBOROUGH SCHOOL DEBT SERVICE	\$27,040	\$22,870	\$4,170
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY ACTON TOWN MEETING:			
ACT - SCHOOL REPAIR (Authorized FY05)	\$0	\$0	\$0
ACT - CONANT SCHOOL (Authorized FY10)	\$24,101	\$20,385	\$3,716
ACT - SCHOOL FACILITIES (Authorized FY10)	\$75,555	\$63,904	\$11,651
ACT - DOUGLAS ROOF (Authorized FY09)	\$24,313	\$20,564	\$3,749
TOTAL TOWN OF ACTON SCHOOL DEBT SERVICE	\$123,969	\$104,853	\$19,116
TOTAL TOWN HELD DEBT ALLOCATED PER K-12 ENROLLMENT PER REGIONAL AGREEMENT:	\$939,792	\$794,876	\$144,916
CREDIT FOR SCHOOL RELATED DEBT SERVICE TO BE PAID FROM MUNICIPAL BUDGETS	(\$939,792)	(\$711,996)	(\$227,797)
DIFFERENCE	\$0	\$82,881	(\$82,881)