

*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 16, 2017  
RE: Recommendation for **REVISED** FY'18 Acton-Boxborough Regional  
School District Budget and Assessments

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**Recommendation for REVISED FY'18 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, 2017 through June 30, 2018 be set at \$86,090,491 and that member towns be assessed in accordance with the Education Reform Law and the terms of the Regional Agreement and amendments thereto as follows: Acton \$57,730,056, Boxborough \$11,593,781 remainder to be accounted for by the Anticipated Chapter 70 Aid in the amount of \$14,804,931 Anticipated Charter School Aid in the amount of \$25,350, Anticipated Regional Bonus Aid in the amount of \$49,000, Anticipated Miscellaneous Receipts of \$30,000, Anticipated Federal Medicaid Reimbursement of \$100,000, Anticipated Chapter 71, Section 16C Transportation Aid, in the amount of \$1,307,373 and a transfer from E&D Reserves in the amount of \$450,000.

**Acton Boxborough Regional School District**

**Public Hearing - FY18 Budget-Summary**

**February 16, 2017**

TABLE 6

**ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT**

Analysis of Assessments

School Year 2017-2018

	<b>TOTAL BUDGET</b>	<b>ACTON</b>	<b>BOXBOROUGH</b>
	<b>2017-2018</b>	<b>84.91%</b>	<b>15.09%</b>
		<b>83.75%</b>	<b>16.25%</b>
<b>EXPENDITURES</b>			
OPERATING BUDGET	\$82,326,048	\$69,903,047	\$12,423,001
OPEB TRUST FUND CONTRIBUTION	\$900,000	\$764,190	\$135,810
MINUTEMAN ASSESSMENT	\$190,000	\$161,329	\$28,671
LOWER FIELDS CONSTRUCTION DEBT SERVICE	\$87,718	\$77,850	\$9,868
CAPITAL OUTLAY - BUILDINGS & GROUNDS	\$770,725	\$654,423	\$116,302
<b>TOTAL INSIDE DEBT LIMIT</b>	<b>\$84,274,491</b>	<b>\$71,560,839</b>	<b>\$12,713,652</b>
<b>EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION:)</b>			
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)	\$385,720	\$342,327	\$43,394
SH CONSTRUCTION/RENOVATION	\$1,430,280	\$1,269,374	\$160,907
<b>TOTAL OUTSIDE DEBT LIMIT</b>	<b>\$1,816,000</b>	<b>\$1,611,700</b>	<b>\$204,300</b>
<b>GROSS EXPENDITURE BUDGET-PAID BY ABRSD</b>	<b>\$86,090,491</b>	<b>\$73,172,539</b>	<b>\$12,917,952</b>
<b>SHARE OF DEBT SERVICE ELEMENTARY SCHOOLS- PAID BY TOWNS</b>	<b>829,912</b>	<b>\$704,678</b>	<b>\$125,234</b>
<b>TOTAL REGIONAL DISTRICT EXPENDITURES</b>	<b>86,920,403</b>	<b>73,877,217</b>	<b>13,043,186</b>
<b>REVENUES &amp; RESERVE USE</b>			
CHAPTER 70 BASE AID	\$14,804,931	\$12,570,867	\$2,234,064
CHARTER SCHOOL AID	\$25,350	\$21,525	\$3,825
REGIONAL SCHOOL TRANSPORTATION	\$1,307,373	\$1,110,090	\$197,283
REGIONAL BONUS AID & MISC REVENUES	\$179,000	\$151,989	\$27,011
TRANSFER FROM RESERVES (Excess & Deficiency)	\$450,000	\$382,095	\$67,905
<b>TOTAL REVENUES AND RESERVE USE</b>	<b>\$16,766,654</b>	<b>\$14,236,566</b>	<b>\$2,530,088</b>
<b>TOWN ASSESSMENTS- BEFORE APPENDIX A &amp; IMA</b>	<b>\$70,153,749</b>	<b>\$59,640,651</b>	<b>\$10,513,098</b>

**Calculation of Final Assessments Per Appendix A to Regional Agreement - FY18**

<b>Description</b>	<b>TOTAL</b>	<b>ACTON</b>	<b>BOXBOROUGH</b>
Projected Total Benefit Amount	\$1,873,119		
Base Budgets	\$68,102,867	\$56,675,977	\$11,426,890
Benefit Percentage Shares		82.5%	17.5%
Share of Benefits	\$1,873,119	\$1,545,323	\$327,796
Reduce Base Budgets By Benefit Shares	\$66,229,748	\$55,130,654	\$11,099,094
<b>Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget</b>	<b>100.00%</b>	<b>83.24%</b>	<b>16.76%</b>
Input Table 6 Result From FY18 Actual Budget (includes elementary debt paid by towns)	\$70,153,749	\$59,640,651	\$10,513,098
Assessment Percentages With Actual Budget		85.01%	14.99%
Shift In Percentage Shares		1.77%	-1.77%
<b>Final Assessment AT FIXED ASSESSMENT % PER APPENDIX A</b>	<b>\$70,153,749</b>	<b>\$58,397,052</b>	<b>\$11,756,697</b>
<b>LESS DEBT PAID DIRECT BY TOWN- PER IMA Section 6</b>	<b>(829,912)</b>	<b>(666,996)</b>	<b>(162,916)</b>
<b>Amount due from each town</b>	<b>\$69,323,837</b>	<b>\$57,730,056</b>	<b>\$11,593,781</b>

<b>FY17 Voted Assessments</b>	<b>\$67,050,245</b>	<b>\$55,547,097</b>	<b>\$11,503,148</b>
<b>increase</b>	<b>2,273,592</b>	<b>2,182,960</b>	<b>90,633</b>
<b>%</b>	<b>3.4%</b>	<b>3.9%</b>	<b>0.8%</b>

<b>FY18 Shift:</b>	<b>(\$1,243,599)</b>
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**Acton Boxborough Regional School District**

**Public Hearing - FY18 Budget-Summary**

**February 16, 2017**

TABLE 6

**ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT**

Analysis of Assessments

School Year 2017-2018

<b>ELEMENTARY DEBT SERVICE CARRIED BY THE MEMBER TOWNS:</b>	<b>TOTAL</b>	<b>ACTON 84.91%</b>	<b>BOXBOROUGH 15.09%</b>
<b>EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY ACTON OR BOXBOROUGH:)</b>			
BOX - BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	<b>341,700.00</b>	290,137.47	51,562.53
BOX - SBAB REIMBURSEMENT BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	<b>(284,091.00)</b>	(241,221.67)	(42,869.33)
BOX - HAGER WELL (WATER & SEWER) (Authorized FY00)	<b>72,300.00</b>	61,389.93	10,910.07
ACT - TWIN SCHOOLS (Authorized FY03)	<b>1,475,000.00</b>	1,252,422.50	222,577.50
ACT - SBAB REIMBURSEMENT TWIN SCHOOLS (Authorized FY03)	<b>(922,673.00)</b>	(783,441.64)	(139,231.36)
<b>TOTAL OUTSIDE DEBT LIMIT</b>	<b>682,236.00</b>	<b>579,286.59</b>	<b>102,949.41</b>
<b>SCHOOL RELATED DEBT SERVICE AUTHORIZED BY BOXBOROUGH TOWN MEETING:</b>			
BOX - (REPLACEMENT OF PORTION OF BLANCHARD MEMORIAL ROOF (Authorized FY12)	<b>19,038.00</b>	16,165.17	2,872.83
BOX - REPLACEMENT OF WINDOWS (Authorized FY13)	<b>8,069.00</b>	6,851.39	1,217.61
BOX - SECURITY UPGRADES AT BLANCHARD MEMORIAL SCHOOL (Authorized FY13))	<b>5,900.00</b>	5,009.69	890.31
<b>TOTAL TOWN OF BOXBOROUGH SCHOOL DEBT SERVICE</b>	<b>33,007.00</b>	<b>28,026.24</b>	<b>4,980.76</b>
<b>SCHOOL RELATED DEBT SERVICE AUTHORIZED BY ACTON TOWN MEETING:</b>			
ACT - CONANT SCHOOL (Authorized FY10)	<b>18,251.25</b>	15,497.14	2,754.11
ACT - SCHOOL FACILITIES (Authorized FY10)	<b>73,005.00</b>	61,988.55	11,016.45
ACT - DOUGLAS ROOF (Authorized FY09)	<b>23,412.50</b>	19,879.55	3,532.95
<b>TOTAL TOWN OF ACTON SCHOOL DEBT SERVICE</b>	<b>114,668.75</b>	<b>\$97,365</b>	<b>\$17,304</b>
<b>TOTAL TOWN HELD DEBT ALLOCATED PER K-12 ENROLLMENT PER REGIONAL AGREE</b>	<b>829,911.75</b>	<b>\$704,678</b>	<b>\$125,234</b>
<b>CREDIT FOR SCHOOL RELATED DEBT SERVICE TO BE PAID FROM MUNICIPAL BUDGET</b>	<b>(\$829,912)</b>	<b>(\$666,996)</b>	<b>(162,916)</b>
<b>DIFFERENCE</b>	<b>\$0</b>	<b>\$37,682</b>	<b>(\$37,682)</b>

**Acton Boxborough Regional School District  
Budget Projection Character Code Summary  
General Fund  
FY 2018**

ACCOUNT	DESCRIPTION	2015 Actual & Enc	2016 Actual & Enc	2017 Revised Budget	2017 YTD Thru EOM Dec	2018 Finance Total	2018 Superintendent Total	2018 School Comm. Total	\$ Diff 2017 Budget	% Chg 2017 Budget
Salaries, Teaching 01		31,837,610	32,527,166	33,992,708	33,525,199	35,200,686	35,078,247	34,957,155	964,447	2.84%
Salaries, Prin/A Pri 02		2,135,195	2,170,250	2,237,321	2,237,427	2,385,559	2,393,559	2,393,559	156,238	6.98%
Salaries, Cntrl Admn 03		1,135,797	1,127,878	1,187,267	1,206,164	1,249,128	1,249,128	1,249,128	61,861	5.21%
Salaries, Supp Staff 04		8,573,518	9,029,830	9,319,200	9,155,086	9,648,985	9,706,609	9,744,533	425,333	4.56%
Salaries, Athletics 05		495,549	483,412	520,850	428,459	554,931	554,931	554,931	34,081	6.54%
Salaries, Buildings 06		752,062	706,266	732,102	702,861	808,007	808,007	808,007	75,905	10.37%
Salaries, Custodial 07		1,346,615	1,400,065	1,501,995	1,538,092	1,531,398	1,531,398	1,531,398	29,403	1.96%
Salaries, Home Instr 08		4,020	2,279	8,500	2,300	8,500	8,500	8,500	-	- %
Salaries, Misc Ps 09		1,513,304	1,490,306	1,575,266	1,442,926	1,608,989	1,574,623	1,574,847	(419)	(0.03%)
Salaries, Subs Misc 11		56,375	52,457	66,691	27,720	73,103	73,103	73,103	6,412	9.61%
Salaries, Subs Instr 12		746,767	702,211	671,642	184,079	681,212	681,212	681,212	9,570	1.42%
Salaries, Overtime 13		255,418	223,810	232,855	111,812	233,215	233,215	233,215	360	0.15%
Stipends, Curr/Instr 14		113,557	161,350	166,000	64,280	197,000	197,000	197,000	31,000	18.67%
Fringes, Course Reim 15		40,187	35,867	56,000	30,484	56,000	56,000	56,000	-	- %
Fringes, Hlth Insur 16		7,220,434	8,250,345	8,623,581	4,691,451	8,727,533	8,726,500	8,385,796	(237,785)	(2.76%)
Fringes, H Insur Ret 17		780,816	763,386	968,996	483,919	912,633	912,633	879,098	(89,898)	(9.28%)
Fringes, Lif/Dis Ins 18		47,225	37,404	40,900	19,120	42,100	42,100	42,100	1,200	2.93%
Fringes, Unemplmnt 19		11,734	40,354	40,000	28,759	40,000	40,000	40,000	-	- %
Fringes, Workrs Comp 20		272,937	288,016	295,000	427,026	620,000	600,000	600,000	305,000	103.39%
Fringes, Mcrs 21		1,756,208	1,961,424	2,086,065	2,086,065	2,361,928	2,318,753	2,318,753	232,688	11.15%
Fringes, Medicare 22		732,090	755,496	825,000	323,323	825,000	825,000	825,000	-	- %
Contrib Opeb Trust F 23		506,000	700,000	800,000	200,000	900,000	900,000	900,000	100,000	12.50%
Instruct Supplies 24		990,955	967,299	1,057,992	823,633	1,020,900	1,032,900	1,041,700	(16,292)	(1.54%)
Instruct Textbooks 25		218,991	230,185	280,570	108,511	270,336	270,336	270,336	(10,234)	(3.65%)
Instructional, Lby 26		46,633	52,902	59,678	33,783	55,628	55,628	55,628	(4,050)	(6.79%)
Other, Cap Outlay 27		710,570	476,816	527,059	620,884	1,029,573	1,050,198	1,041,198	514,139	97.55%
Other, Debt Service 29		1,822,733	1,895,743	1,934,218	365,284	1,903,718	1,903,718	1,903,718	(30,500)	(1.58%)
Other, Prop/Casualty 30		102,627	164,181	177,424	95,970	116,235	116,235	182,959	5,535	3.12%
Other, Maint Bldg/Gr 31		695,109	944,343	732,745	571,432	733,020	759,020	759,020	26,275	3.59%
Other, Maint Equip 32		72,857	46,837	119,604	32,940	157,343	157,343	157,343	37,739	31.55%
Other, Legal Service 34		257,828	107,228	181,350	86,484	161,350	161,350	161,350	(20,000)	(11.03%)
Other, Admin Supp 35		836,575	900,741	917,978	672,748	1,018,232	1,038,232	1,038,432	120,454	13.12%

**Acton Boxborough Regional School District  
Budget Projection Character Code Summary  
General Fund  
FY 2018**

ACCOUNT	DESCRIPTION	2015 Actual & Enc	2016 Actual & Enc	2017 Revised Budget	2017 YTD Thru EOM Dec	2018 Finance Total	2018 Superintendent Total	2018 School Comm. Total	\$ Diff 2017 Budget	% Chg 2017 Budget
Other, Athletic Supp 36		138,972	103,076	67,491	36,760	67,491	67,491	67,491	-	- %
Other, Custodl Supp 37		124,700	162,562	157,984	85,205	157,984	157,984	157,984	-	- %
Other, Sped Transp 38		1,487,541	1,619,628	1,826,934	1,659,564	1,852,800	1,836,408	1,784,024	(42,910)	(2.35%)
Other, Student Trans 39		892,949	804,619	880,393	638,651	954,192	954,192	887,468	7,075	0.80%
Other, Travel/Conf 40		113,672	107,931	121,934	89,511	123,563	128,563	128,563	6,629	5.44%
Other, Sped Tuition/ 41		5,208,139	6,075,530	5,283,278	6,710,028	5,339,785	5,483,010	5,483,010	199,732	3.78%
Other, Utilities 42		1,391,388	1,366,987	1,825,133	554,153	1,758,200	1,758,200	1,758,200	(66,933)	(3.67%)
Other, Telephone 43		83,733	48,211	108,151	61,458	85,751	85,751	85,751	(22,400)	(20.71%)
Other, Sewer 44		280,548	273,301	287,191	92,901	304,823	304,823	304,823	17,632	6.14%
Assessments 48		-	-	576,658	104,119	766,658	766,658	766,658	190,000	32.95%
Other 49		1,405	830	1,500	-	1,500	1,500	1,500	-	- %
<b>TOTAL FUND: GENERAL FUND</b>		<b>75,811,341</b>	<b>79,258,521</b>	<b>83,073,204</b>	<b>72,360,569</b>	<b>86,544,989</b>	<b>86,600,058</b>	<b>86,090,491</b>	<b>3,017,287</b>	<b>3.63%</b>
<b>GRAND TOTAL:</b>		<b>75,811,341</b>	<b>79,258,521</b>	<b>83,073,204</b>	<b>72,360,569</b>	<b>86,544,989</b>	<b>86,600,058</b>	<b>86,090,491</b>	<b>3,017,287</b>	<b>3.63%</b>