

# Acton Boxborough Regional School District



## Fiscal Year 2015 Annual Budget

Stephen E. Mills, Ed.D  
Superintendent of Schools

### **School Committee Members**

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Donald Aicardi, Director of Finance (ABRSD, APS)

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Erin Bettez, Director of Community Education

Amy Bisiewicz, Director of Educational Technology

Deborah Bookis, Director of Curriculum and Assessment

J.D. Head, Director of Facilities

Liza Huber, Director of Pupil Services

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Beth Petr, Administrative Assistant to the Superintendent

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David Krane, Principal, McCarthy-Towne School

Dana F. Labb, Principal, Blanchard School (effective July 1, 2014)

Lynne Newman, Principal, Gates School

Andrew Shen, Principal, R.J. Grey Junior High

Damian J. Sugrue, Principal, Conant School

Christopher Whitbeck, Principal, Douglas School

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## Superintendent's Budget Message

The Transitional Regional School Committee welcomes your participation in the upcoming budget cycle. We have an exciting and challenging task ahead of us: for the first time we will be producing a Pre-K to Grade 12 annual operating budget. Currently, the proposed FY'15 operating budget for the Acton-Boxborough Regional School District (Pre-k to 12) is \$77,068,122, up \$1,742,027. This can be seen as a 2.31% increase over the "artificial" FY'14 budgets if combined, or a 3.81% increase over the FY'14 budget once regional transportation reimbursements are removed. My goal for this fiscal year for this first "unified" budget was to a) implement the first preK to Grade 12 budget while successfully including savings from regionalization; b) Meet The Growing State and Federal Requirements for School Leadership and c) Meeting The Needs of Increasing Numbers of Our At-Risk Students. The significant factors in the FY'15 budget are:

- 1) Salaries: Salaries and Retirement expenses show an increase of \$406,184; this increase includes changes in steps and lanes for union and non-union staff.
- 2) Health Insurance: Insurance and Benefit costs will go up by \$554,972.
- 3) SPED Tuition: In part because of a change in how the CASE tuition is being proposed, the SPED Tuition account is going up by \$1,197,785.
- 4) Utilities: A small \$17,084 decrease is being proposed: for the first time, we are capturing the next round of energy savings from our continuing energy conservation programs and placing \$155,200 in capital repair and small capital equipment accounts to make sure we continue to protect the previous investment in our buildings and equipment.
- 5) All other accounts across the district are projected to decrease by \$529,829 partly due to anticipated savings from regionalization.
- 6) OPEB: The regional district continues to prepare for our long-term post-employment benefits liability with another \$506,000, an increase of \$130,000 over last year.

Our proposed school budget for FY'15 assumes that state educational aid (Chapter 70) will be fully funded as projected in the Governor's proposed budget but assumes a small decrease related to our dropping district-wide enrollment. Just like last year, the complexities of balancing the state budget due to the severity of the recession make it unlikely that the final amount of state aid will be confirmed before the Acton and Boxborough Town Meetings.

As I conclude my tenure as your superintendent, I want to express my deep appreciation to the citizens of Boxborough and Acton for your support for our schools. This budget, if approved, will meet our stated goal of continuing to provide "level service" for our students for the upcoming year, with strategic investments in staff – no small feat due to the uncertain financial times. Cognizant of the financial pressure that is affecting households across the state, I am confident this budget contains sufficient resources so that the dedicated staff of the Acton-Boxborough Regional Schools can continue to provide a tremendous school experience for our students. Thank you for your support. It was my pleasure to serve as your Superintendent.

Stephen E. Mills, Ed.D.  
Superintendent of Schools

**Long Range Strategic Plan**  
***Acton Public Schools***  
***Acton-Boxborough Regional Schools***

This plan was spearheaded by a committee of stakeholders (educators, parents, citizens of Acton and Boxborough, and school committee members) between the fall of 2010 and the fall of 2011. Significant effort was made to collect input and feedback from the larger school community.

The ultimate plan lays out the districts' mission and values, as defined by our larger community, as well as a series of goals intended to help the districts meet those ideals. Over the next five years, the districts will strive to meet these goals in order to fully prepare our students to be life-long learners, critical thinkers, and productive citizens.

***Mission***

To prepare all students to attain their full potential as life-long learners, critical thinkers, and productive citizens of our diverse community and global society.

***Values***

As a community, we value:

- An environment that promotes social development and emotional and physical well-being for the entire school community.
- An excellent academic program that prepares all students to achieve their individual potential.
- Diverse extracurricular opportunities accessible to all students that provide for student growth.
- A community that welcomes and respects the differences among us.
- Literacy, communication and technology skills for life long learning.
- Educational policy and resource decisions informed by research and evidence.

## **Goal 1**

Meet the diverse needs of all students by promoting social development and emotional and physical well-being through increased student-adult and student-student interactions.

*Values Addressed:* 1, 2, 3, 4, 5, 6

### *Strategies:*

- Provide students with increased counseling services.
- Create an advisory program at the secondary level that provides every student with a one-on-one relationship with an adult.
- Fully implement social and emotional curricula at the elementary schools.
- Partner with community organizations to expand extra-curricular and intramural offerings for all students.
- Increase communication about community offerings for youth by expanding school and district websites.
- Examine and determine appropriate staffing and funding to provide diverse opportunities for all students.
- Provide increased opportunities for safe and fun activities for adolescent students during off-school hours.
- Maximize use of facilities and grounds to provide additional space for activities.
- Broaden and improve supervision of elementary students during unstructured time (e.g. bus, recess).

### *Measurable Outcomes:*

#### **Year 1**

- Determine baseline numbers of student participation in community-based and school-based extracurricular activities.
- Use existing Senior Survey to document baseline satisfaction with school climate.
- Inventory and publish on website community-based opportunities for students.
- Through budgeting process, advocate for additional counseling personnel at the secondary level.
- Develop plan and conduct staff training for implementation of advisory program at the high school in fall 2012.
- Conduct feasibility study of lower fields for expansion of space, including cost.

#### **Year 2**

- Implement advisory program at the high school.
- Identify, through building-based approaches, areas of concern in unstructured time at the elementary level.
- Partner with the community to offer additional extra-curricular opportunities for students during after-school and unstructured time.
- Create a matrix of the social/emotional curricula at the elementary schools detailing progress towards full implementation, as defined by each school.

#### **Years 3-5**

- Use existing Senior Survey to document satisfaction with school climate after introduction of initiatives.

- Collect data regarding effectiveness of increased after-school activities for students.
- Re-allocate resources to meet school-determined needs regarding unstructured time.
- Determine creative approaches to meet counseling needs of students

*Connection of Goal to Value:*

At the core of students' educational experiences are the relationships they form with adults and with each other. As a school district, it is our responsibility to provide the time and resources to ensure that each student has the opportunity to develop those relationships and be provided with a variety of activities to encourage their overall academic, social, and emotional development.

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**Goal 2**

Prepare students by providing them with the knowledge, and intellectual and reflective skills they will need to thrive in an increasingly complex world.

*Values Addressed:* 1, 2, 4, 5, 6

*Strategies:*

- Review and articulate what all students should know and be able to do at each grade level.
- Determine classroom-based authentic assessments of student learning.
- Create opportunities for students to monitor their own progress.
- Expand learning approaches by creatively leveraging resources from students' families and local communities.
- Promote the development of a deep and multifaceted understanding of global issues.

*Measurable Outcomes:*

**Year 1**

- Communicate to the school community the learning goals specific to disciplines, courses, and grades.
- Develop and/or identify tools to assess students' progress towards learning goals.
- Review present internship program and make recommendations for continued growth of the program to enrich student's learning experience outside classrooms.

**Year 2**

- Implement assessment tools to inform educators about the progress of individual students.
- Explore possibilities for students to monitor their own progress.
- Broaden internship opportunities for high school students.
- Develop international exchange activities accessible to all students from in-classroom internet-based activities to international field trips.



#### Year 3

- Assemble expert panels (external to immediate school community) to provide critical feedback to students.
- Review current family and community involvement and recommend activities that continue to build and sustain a comprehensive program of partnerships.
- Refine curriculum to promote better understanding of ourselves and others.

#### Year 4 and 5

- Implement activities that engage families in nurturing emotional intelligence of students.
- Enable student-led activities to address matters related to ethical global issues.

#### *Connection of Goal to Values:*

By achieving this goal, we will provide students with a learning environment that promotes emotional, social and intellectual development. With well-articulated learning goals and authentic assessment of progress, we can realize our value of promoting academic excellence that allows all students to achieve their individual potentials. Refining curriculum to promote better understanding of ourselves and others will further strengthen recognize and honor the differences among us. Partnership with local community and participation in international exchange programs afford our students first-hand knowledge and experience of today's workplace and global society.

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#### **Goal 3**

Hire and retain high-quality educators and provide supervision, evaluation, and a systemic, focused plan for professional growth that improves student experiences.

*Values Addressed:* 1, 2, 5, 6

#### *Strategies:*

- Attract and retain the staff most capable of meeting the needs of our learners.
- Adopt and implement a new educator evaluation system, which provides all educators with valuable feedback to improve practice.
- Create structures for faculty to work together to understand student learning and growth in light of teacher practice.
- Revise professional development program to align with other district goals.

#### *Measurable Outcomes:*

##### Year 1

- Ensure that 100% of our educators are determined to be highly qualified by the Massachusetts Department of Elementary and Secondary Education.
- Develop rubrics, timelines, and process for teacher and administrator evaluations consistent with Massachusetts Standards for Educator Evaluation.

- Survey staff about the efficacy of principals and administrators. Continue to evaluate administrators annually.
- Identify reasons for teachers leaving and other trends by reviewing five year list of teacher retention rates.
- Develop tools to measure student growth over time in each department/grade level.
- Explore new structures for teachers to meet and collaborate.

#### Years 2-5

- Ensure that 100% of our educators are determined to be highly qualified by the Massachusetts Department of Elementary and Secondary Education.
- Maintain 95% or better teacher retention rate (excluding retirements).
- Implement new evaluation system in all schools and departments.
- Incorporate multiple measures of student growth over time into teachers' evaluations.
- Supervisors will see all professional staff in classrooms several times throughout the year.
- Develop individual professional development plans and goals based on system goals and self-reflection for each teacher and administrator.
- Every educator will belong to a collaborative group that meets regularly to review student work and discuss instructional practices.
- Survey faculty to provide data about teacher satisfaction, work load and the efficacy of the new evaluation system and the professional development program.

#### *Connection of Goal to Value:*

Hiring and retaining high quality educators will contribute to an environment that promotes social, emotional, and physical well-being, an excellent academic program, literacy and critical thinking skills and researched based decision making about the allocation of resources. A valuable teacher evaluation system and professional development opportunities that provide growth for educators lead to high quality instruction.

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#### **Goal 4**

Create a teaching and learning environment in which all students use information, technology, and communication tools in sophisticated ways to enhance learning.

*Values Addressed:* 1, 2, 5, 6

#### *Strategies:*

- Develop a plan that would allow each student access to technology when educationally appropriate.
- Investigate and address issues that may constrain the participation of students who are economically disadvantaged, students with special needs, english language learners, or those with other issues.
- Integrate technology learning goals with academic goals across the curriculum.

- Identify staffing levels to provide appropriate technical and instructional support for students and teachers.
- Provide training for teachers to incorporate online interaction into their curricula.

*Measurable Outcomes:*

**Year 1**

- Issue students district-owned email accounts at the High School to enhance communication amongst peers and teachers while giving students the opportunity to learn and utilize a professional email account
- Pilot “Google Apps for Education” at the High School to explore the benefits of the online communication/collaboration platform
- Complete network assessment to identify elements that are in need of an upgrade or replacement to fulfill service and growth needs
- Begin planning process to update district website and online technology resources
- Create student-led Technology Help Desk to provide more support for teachers and students using technology and equip students with life skills in technical support, troubleshooting, and listening to others
- Implement ongoing technology-related professional development that builds capacity for technical skills and provides teachers with opportunities to practice, share ideas, and discuss technology in meaningful ways
- Create set of K-12 technology learning goals that support the Massachusetts Technology Literacy and Information Fluency Standards and Benchmarks and communicate to the school community
- Pilot new help desk ticketing system to track and manage support metrics, resolve performance issues of the current proprietary system, and provide exceptional customer support

**Year 2**

- Enter into a 4 year lease of MacBook Pro laptops to provide Acton Public School teachers with a powerful and familiar instructional tool that features new educational components and applications.
- Implement Storage Area Network (SAN) and cloud data storage to begin consolidation of aging hardware platforms, meet storage demands of our end-users, and reduce hardware and operating costs
- Implement new help desk ticketing system district-wide
- Release new district website
- Explore equitable and consistent technologies in the classroom that support K-12 technology learning goals
- Identify issues with students, teachers, and administration that may need to be addressed through policy measures
- Continue technology-based professional development program for teachers aligned with common learning goals for students

### **Year 3**

- Upgrade wireless infrastructure at High School/Junior High to meet projected demands
- Execute server virtualization to further reduce operation and hardware costs and improve disaster recovery
- Implement assessment tools to inform educators about the progress of individual students technology skills
- Develop policies that ensure equitable access to technology to all students

### **Year 4-5**

- Implement plan that allows all students access to technology when they need it
- Ensure a sustainable professional development plan for teachers that can meet K-12 technology learning goals
- Utilize faculty and student surveys to assess their experiences in technology use

### **Connection of Goal to Value:**

In order to fully achieve their potential in the 21st century, all students must have multiple opportunities to develop technological skills.

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### **Goal 5**

Adequately resource the two districts with investment budgets that grow beyond level service each of the next four fiscal years to achieve all long-range strategic goals.

*Value Addressed:* 6

### *Strategies:*

- Examine the costs and benefits associated with regionalization.
- Determine and operationalize staffing required to meet long-range goals.
- Collaborate with town leadership to develop funding strategy to meet goals.
- Examine how funds might be better re-allocated to increase services for students.
- In accordance with Goal 1, state specifically personnel needs and determine cost implications in each fiscal budget for FY13, FY14, FY15 and FY16.
- In accordance with Goal 2, determine curriculum, instruction and assessment goals and cost implications in each fiscal budget for FY13, FY14, FY15 and FY16.
- In accordance with Goal 3, determine evaluation, supervision, and professional development goals for all employees and associated costs with this goal in each fiscal budget for FY13, FY14, FY15 and FY16.
- In accordance with Goal 4, detail costs associated with providing a technology enhanced teaching and learning environment in each fiscal budget for FY13, FY14, FY15 and FY16.

*Measurable Outcomes:*

- Calculate investment growth number and add to budgets for fiscal years 2013-2016.
- Accept biannual report of regionalization study committee.
- Report to School Committee biannually on collaboration with town leadership groups for consensus on investment budget solution.
- Perform external audits every other year to determine additional efficiencies in operations.

*Connection of Goal to Value:*

Educational practices and policies must be determined based on the best available research and evidence. However, in these economic times, decisions and policies are often stifled by budgetary considerations. Careful planning, in combination with ongoing measurement of outcomes, allows for educational programming that reflects best practices.

## FY'15 Budget Timeline

September 20, 2013	FY'15 Instruction Letter Distributed A. FY'15 Level Service Requests using old budget accounts B. FY'15 New Personnel & Program Requests
October 18, 2013	FY'15 Level Services Requests and New Personnel & Equipment Requests Received
November 4-December 11, 2013	FY'15 Internal Budget Review
December 5, 2013	FY'15 First Budget Presentation to Transitional School Committee: New "Table 6" Review
December 12, 2013	FY'15 Second Budget Presentation to Transitional School Committee: "Chart of Accounts" Development ABRSD Reserves Review New ABRSD Budget Process Main Assumptions What's On The Horizon? FY'15 Budget Schedule
January 15, 2014	AB Budget Published
February 1, 2014	FY'15 Budget Saturday AB Preliminary Vote
February, 2014	AB Budget Updates AB Budget Vote
March, 2014	Budget Monitoring
April, 2014	Acton Town Meeting
May, 2014	Boxborough Town Meeting

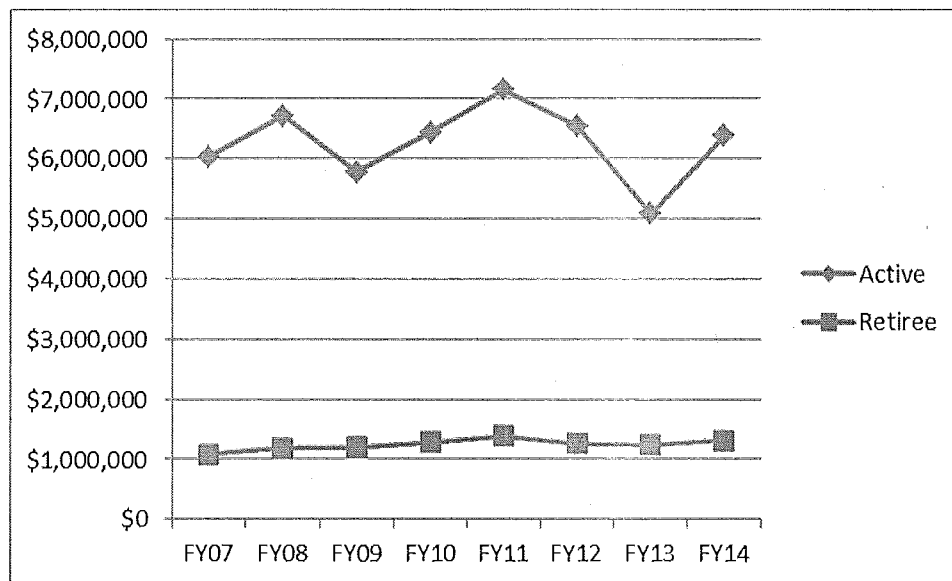
## Review of Future Budget/Management Trends

Don Aicardi

Director of Finance

As we continue our efforts to examine the FY15 recommended budget for the new pre-K to 12 regional school system, I thought it might be helpful to spend a few moments examining some of the larger budgetary trends to help us understand the larger context.

### 1. The Power Of Health Insurance Costs



#### APS & AB Actual Health Insurance Expenses

	<u>Active</u>	<u>Retiree</u>
FY07	\$6,031,313	\$1,081,861
FY08	\$6,721,641	\$1,186,536
FY09	\$5,775,626	\$1,192,048
FY10	\$6,434,731	\$1,280,312
FY11	\$7,151,827	\$1,387,793
FY12	\$6,542,942	\$1,264,483
FY13	\$5,086,287	\$1,238,655
FY14	\$6,382,107	\$1,314,377

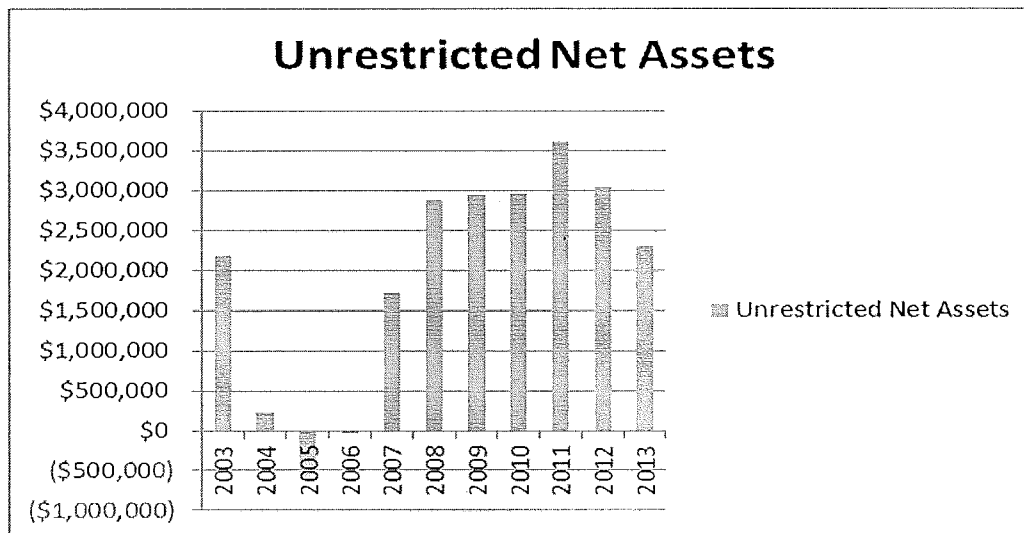
Health insurance costs for the “old” Acton Public and Acton-Boxborough Regional School districts mirrored what was going on nationally in terms of health insurance trends until FY11. Then, due to the “Great Recession,” federal funds through the ARRA program flowed to both districts to help alleviate some of the financial stress. Both Districts used federal funds to help “artificially lower” their health insurance costs. Then, in FY12, just as federal ARRA funds were just about to be totally used up, municipal health insurance reforms changed the ratio of how costs were apportioned between employee and employer. Federal “EdJobs” funds were also utilized during FY13 to lower health insurance costs. These factors allowed actual health insurance expenses to drop to a low of \$5.0 million for active employees by the close of FY13.

Then, in FY14, with available federal funds to lower health insurance costs totally gone and reforms already implemented, the budget effect of health insurance expenses for our active employees began to rise again.

However, the dollar amount dedicated within both school budgets to our retirees has not slowed down, and has continued to increase from just over a million in actual expenses in FY07 to \$1.3 million in budget FY14. This trend of our retirees has begun to really escalate during the last several years; for instance, there were 271 retirees on our MEDEX plan (targeting those retirees 65 and over) in September 2011. By October, 2013, the amount had grown to 301.

This trend of the growing health insurance liability costs for our retirees is what is being identified in the biannual OPEB liability reports as required by the GASB law. The annual budgetary tug-of-war for resources between meeting the needs of our retirees versus the needs of running today’s school district is bound to become more urgent and fractured.

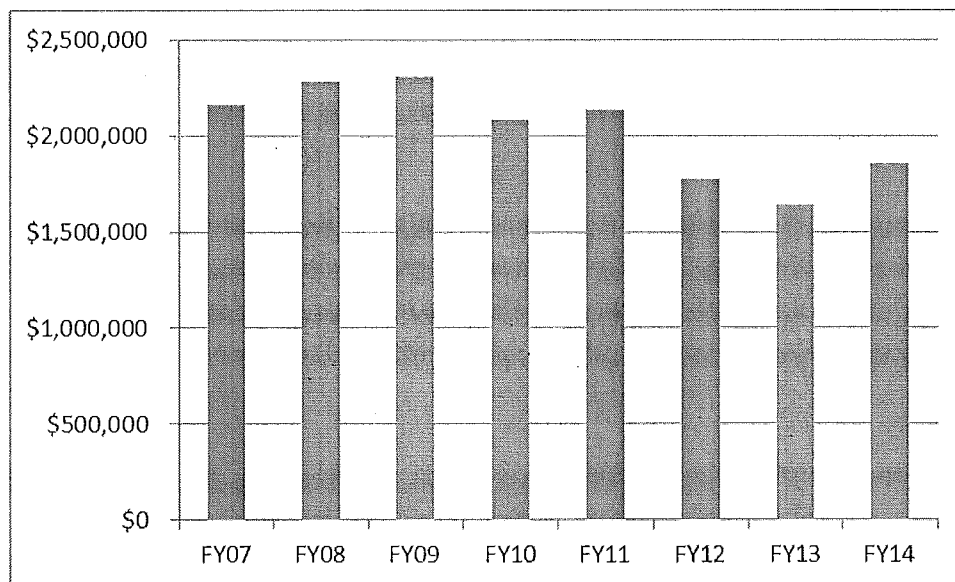
## 2. Balance of HIT Health Insurance Trust





The health of the Region's self-funded Health Insurance Trust (HIT) is not easily examined in context with the annual budget process. However, for many factors, low health insurance rates coupled with high expenditures virtually wiped out the trust fund balance by the close of FY06. This led to significant increase in health insurance rates beginning in FY07, which did restore health to the trust fund balance. Since that time, the Trustees have been monitoring the health of the trust balance. They annually review all of the many issues related to health insurance plans and costs-with an eye on ensuring that the health trust balance is kept at a prudent level. There was a significant drop in the fund balance from FY12 fiscal close to FY13 fiscal close. If the revenue vs. expenditure balance is roughly in balance, it would allow the Trustees to propose rates that will ease the budgetary pressures of the FY15 budget cycle. In any event, there is a strong connection between the health of the HIT and the annual budget process that is often not strongly considered.

### 3. Energy Savings Channeled Toward Capital Projects in FY15



Significant relief from lowering energy expenditures has been evident for some time. These savings have allowed the annual amounts authorized to be much lower than they would have been. Our effort to change how we use energy at our schools has been led by J.D. Head and Kate Crosby, our staff and students. We have also taken advantage of a much less robust energy market which has also lowered prices and in turn helped to lower expenditures.

We have been monitoring our energy expenditures for several years. We have often used budget capacity from the energy accounts for building repair/capital projects. We have

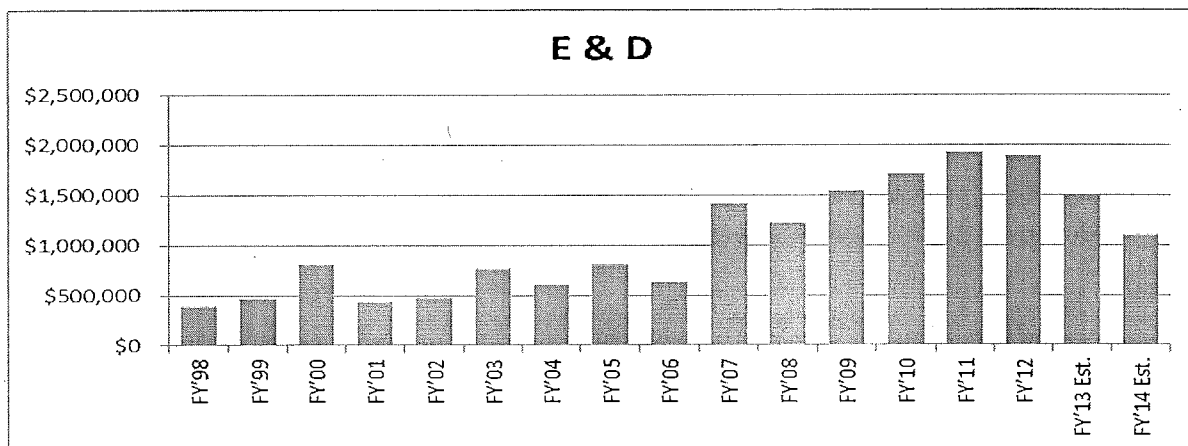
only authorized those projects at fiscal year-end once it is clear that budget savings have been achieved. For FY15, in a break from the past, we are explicitly anticipating budgetary savings from the energy accounts prior to the beginning of FY15 and directing those dollars into separate capital repair and equipment accounts as part of the annual budget process. This is an idea long proposed by finance committees in both towns, and long desired by our Director of Facilities, J.D. Head. However, it means that budgetary savings within these accounts will no longer be able to keep the budget lower, or be available for emergency repairs or be re-authorized at fiscal year-end. We believe that this is a tradeoff worth making.

#### 4. Adjustment of Finance Office to new Fiscal Control Conditions

The current Finance office, with the exception of the financial analyst that was added during the FY13 budget cycle, has been in place for some time. The complexity of how the two schools systems interacted with the towns of Boxborough and Acton led to a number of interactions. However, the Acton Public Schools, while administered by the Acton Public School Committee and the Superintendent, still was closely tied financially and administratively to the Town of Acton for accounts receivable procedures, payroll, auditing, and as part of their table of accounts. Beginning July 1<sup>st</sup> of next fiscal year, this will all change.

Due to the intimate connection to the Town of Acton, substantial oversight and support was provided to the Finance office. That support and oversight will begin to pull away as of July 1<sup>st</sup>, and will gradually dissipate as the year progresses. Over the next 18 months, the Business office must begin to review its staffing needs, financial procedures, oversights of payroll and accounts payable, auditing procedures, not things as important as the achievements of our students or staff, but important nonetheless. I will keep the Regional School Committee informed as events continue to evolve over the next 18 months.

#### 5. Excess and Deficiency



The Acton-Boxborough Regional School District has its "Excess and Deficiency" annually reviewed and certified by the Department of Revenue after the close of each fiscal year. Regional school districts are allowed to keep up to 5% of their most recent operating budget in reserve. This is regulated to prevent regional school districts from keeping too much of their members' towns money.

The ABRSD's E & D was fairly modest until FY07, when a change in the Chapter 70 formula allowed the district to maintain a higher level of fund balance. Due to the high level of reserves, the RSC has grappled with being at or very close to the 5% statutory cap.

With the creation of the new, expanded regional school system, the RSC no longer needs to be concerned with being close to the 5% cap, because the district will going from a \$41 million district in FY14 to a \$77 million district in FY15.

The new challenge will be two fold: first, it will be a struggle to not use too much E & D too quickly and therefore start a longer slide towards lowering its reserves. Second, the new expanded RSD will now have a greater amount of fiscal autonomy. But with that autonomy comes greater financial responsibility. Maintaining a fund balance should no longer be viewed in the context of its annual budget process, but will be looked at by bond rating agencies when the RSD issues debt or is reviewed by outside firms in the evaluation of its OPEB liability. Outside entities will now see the regional school district's finance in a new light-and how it is managing its reserves and its long term liabilities will only become more important.

## **6. Chapter 70 formula within the Educational Reform Act in the context of declining enrollment**

Last fall, I was honored to provide two five-year retrospective budget reports on both APS and ABRSD school systems. One thing that jumped out at me was how the school system struggled with meeting the space and staffing needs of the school system whose enrollment was increasing. Due to those numbers, the greatest emphasis was placed on classroom related expenses, including number of teachers. Now, current projections present the other side of the challenge: declining enrollment. The last two budgets have identified positions that could be "re-aligned" to meet the new, more urgent needs of the school system today.

While that is a discussion that will play out over the next several months, the one point I want to highlight is that the state's Chapter 70 formula, while very complicated, is sensitive within its formula to whether enrollment is growing or declining. We are eagerly waiting to dissect how the new expanded regional school system will fare in this year's state budget. Once published, we will be able to more intimately understand how that number was produced and what the next several years will hold. The current regional school

committee will most likely experience the exact opposite of what members from prior school committees in the mid-2000s experienced. With declining enrollment, the best case scenario is that the Chapter 70 for the new district holds firm, or a slight increase; or at worst, begins to decline will have a major impact on future budgets. This is something to which we must all pay close attention.

### **Closing**

The new regional school district will face many management challenges over the next several years to be sure. The long-term financial landscape remains a challenge to short-term interests. We are all aware by now of the financial pressure of putting money aside for future OPEB liabilities is having on the last several budgets. That is not the only new challenge to how we have traditionally looked at the financial health of the district; for instance, there is a new GASB requirement, GASB Statement 68, will require the unfunded pension liability from the Middlesex County retirement system to be shown on the Region's Statement of Net Assets. Financial pressure from our OPEB liability, our unfunded pension liability, our pay-as-we-go system for compensated absences are all things that should be addressed in a prudent and balanced way. The new Region may even decide to create a separate Stabilization Fund to stabilize its reserves in the next several years.

With all of these liabilities, it is important to remember that the Acton-Boxborough Regional School district remains in solid financial condition, much better than most other districts. The Administration stands ready with our Transitional School Committee to develop the first PreK to 12 budget, and continue to provide the best analysis to the School Committee that we can. Thank you for your continued support and feedback.

Table 6  
ACTON-BOXBOROUGH RSD  
Analysis of Assessments  
Projected State Aid Numbers  
School Year 2014-2015

See revision in 2/1/14  
Backup Materials.

**EXPENDITURES INSIDE DEBT LIMIT:**

OPERATING BUDGET  
OPEB TRUST FUND CONTRIBUTION  
LOWER FIELDS CONSTRUCTION DEBT SERVICE  
CAPITAL OUTLAY - BUILDINGS  
TOTAL INSIDE DEBT LIMIT

EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION):  
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)  
SH CONSTRUCTION/RENOVATION

**GROSS BUDGET-Subtotal**

EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY ACTON OR BOXBOROUGH):  
BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)  
SBAB REIMBURSEMENT BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)  
TWIN SCHOOLS (Authorized FY03)  
SBAB REIMBURSEMENT TWIN SCHOOLS (Authorized FY03)  
TOTAL OUTSIDE DEBT LIMIT

SCHOOL RELATED DEBT SERVICE AUTHORIZED BY BOXBOROUGH TOWN MEETING:  
COMBINATION: (REPLACEMENT OF PORTION OF BLANCHARD MEMORIAL ROOF (Authorized FY12)  
REPLACEMENT OF WINDOWS BLANCHARD MEMORIAL ROOF (Authorized FY13)  
SECURITY UPGRADES AT BLANCHARD MEMORIAL SCHOOL (Authorized FY13))  
TOTAL TOWN OF BOXBOROUGH SCHOOL DEBT SERVICE

SCHOOL RELATED DEBT SERVICE AUTHORIZED BY ACTON TOWN MEETING:  
SCHOOL REPAIR (Authorized FY05)  
CONANT SCHOOL (Authorized FY10)  
SCHOOL FACILITIES (Authorized FY10)  
DOUGLAS ROOF (Authorized FY09)  
TOTAL TOWN OF ACTON SCHOOL DEBT SERVICE

CREDIT FOR SCHOOL RELATED DEBT SERVICE TO BE PAID FROM MUNICIPAL BUDGETS

**GROSS BUDGET-TOTAL**

**OTHER FINANCING SOURCES:**

CHAPTER 70 BASE AID  
CHOICE/CHARTER SCHOOL ASSESSMENT  
CHARTER SCHOOL AID  
REGIONAL SCHOOL TRANSPORTATION (Cherry Sheet)  
REGIONAL BONUS AID  
TRANSFER FROM PREMIUM ON LOAN-JHS  
TRANSFER FROM OPEB TRUST FUND  
TRANSFER FROM RESERVES (Excess & Deficiency)  
TOTAL OTHER FINANCING SOURCES

**TOWN ASSESSMENTS**

GROSS BUDGET	ACTON	BOXBOROUGH	
2014-2015	83.97%	16.03%	K to 12
	82.46%	17.54%	7 to 12
\$74,394,157	\$62,468,774	\$11,925,383	
\$506,000	\$424,888	\$81,112	
\$120,818	\$105,667	\$15,151	
\$155,200	\$130,321	\$24,879	
\$75,176,175	\$63,129,651	\$12,046,524	
\$462,028	\$404,090	\$57,938	
\$1,429,919	\$1,250,607	\$179,312	
\$1,891,947	\$1,654,697	\$237,250	
\$77,068,122	\$64,784,348	\$12,283,774	
\$397,800	\$334,033	\$63,767	
(\$284,092)	(\$238,552)	(\$45,540)	
\$1,533,700	\$1,287,847	\$245,852	
(\$922,673)	(\$774,769)	(\$147,904)	
\$724,735	\$608,560	\$116,175	
\$2,325	\$1,952	\$373	
\$0	\$0	\$0	
\$0	\$0	\$0	
\$2,325	\$1,952	\$373	
\$31,195	\$26,195	\$5,001	
\$24,501	\$20,574	\$3,928	
\$76,755	\$64,451	\$12,304	
\$24,913	\$20,919	\$3,993	
\$157,364	\$132,139	\$25,225	
(\$884,424)	(\$768,391)	(\$116,033)	
\$77,068,122	\$64,788,607	\$12,279,515	
\$13,823,444	\$11,607,546	\$2,215,898	
(\$560,241)	(\$470,434)	(\$89,807)	
\$85,208	\$71,549	\$13,659	
\$1,246,205	\$1,046,438	\$199,767	
\$139,000	\$116,718	\$22,282	
\$658	\$553	\$105	
\$0	\$0	\$0	
\$300,000	\$251,910	\$48,090	
\$15,034,274	\$12,624,280	\$2,409,994	
\$62,033,847	\$52,134,327	\$9,899,520	

**Calculation of Final Assessments Per Appendix A to Revised Regional Agreement - FY15**

Description	Total	ACTON	BOXBOROUGH	Steps
Project Total Benefit Amount	\$1,873,119			1
Base Budgets	\$62,885,811	\$51,788,675	\$11,097,136	2
Benefit Percentage Shares		80%	20%	3
Share of Benefits	\$1,873,119	\$1,498,495	\$374,624	4a
Reduce Base Budgets By Benefit Shares	\$61,012,692	\$50,290,180	\$10,722,512	4b
Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget	100.00%	82.43%	17.57%	4c
Input Table 6 Result From FY15 Actual Budget	\$62,033,847	\$52,134,327	\$9,899,520	4d
Assessment Percentages With Actual Budget		84.04%	15.96%	4d
Shift In Percentage Shares		1.62%	-1.62%	4d
Final Assessment	\$62,033,847	\$51,131,875	\$10,901,972	4d
Actual Assessment Percentages With Actual Budget		82.43%	17.57%	

# FY15 Budget Summary (by Character Code)

## ACTON BOXBOROUGH REGIONAL SCHOOL DISTRICT FY'13 TO FY'15 OPERATING BUDGETS

	<b>FY13 Actual Expenses + Encumbrances</b>	<b>FY14 Total Budget</b>	<b>FY15 Recommended Budget</b>	<b>% Increase FY14 to FY15</b>
Salaries, Teaching - 01	\$31,399,932	\$32,025,073	\$32,194,917	0.53%
Salaries, Principals - 02	\$1,686,471	\$1,750,532	\$2,114,867	20.81%
Salaries, Central Administration - 03	\$1,182,859	\$1,307,911	\$1,056,483	-19.22%
Salaries, Support Staff - 04	\$7,773,949	\$8,548,424	\$8,551,103	0.03%
Salaries, Athletics - 05	\$451,409	\$465,852	\$510,933	9.68%
Salaries, Buildings - 06	\$554,819	\$562,115	\$540,492	-3.85%
Salaries, Custodial - 07	\$1,488,074	\$1,625,618	\$1,661,730	2.22%
Salaries, Home Instruction - 08	\$23,477	\$17,044	\$17,044	0.00%
Salaries, Miscellaneous Pupil Services - 09	\$1,425,477	\$1,438,661	\$1,460,843	1.54%
Salaries, Subs Miscellaneous - 11	\$165,024	\$186,229	\$186,093	-0.07%
Salaries, Subs Instructional - 12	\$514,568	\$534,565	\$545,116	1.97%
Salaries, Overtime - 13	\$253,294	\$244,621	\$262,855	7.45%
Stipends, Curriculum/Instruction - 14	\$124,736	\$145,173	\$155,525	7.13%
Fringe, Course Reimbursement - 15	\$32,023	\$41,000	\$41,000	0.00%
Fringe, Health Insurance - 16	\$5,693,215	\$7,050,494	\$7,724,159	9.55%
Fringe, Health Insurance, Retiree - 17	\$1,239,093	\$1,314,727	\$892,043	-32.15%
Fringe, Life/Disability Insurance - 18	\$39,713	\$30,920	\$31,020	0.32%
Fringe, Unemployment Insurance - 19	\$26,530	\$25,000	\$50,000	100.00%
Fringe, Workers Compensation - 20	\$131,448	\$127,000	\$339,446	167.28%
Fringe, Middlesex County Retirement System - 21	\$1,203,916	\$1,366,653	\$1,371,953	0.39%
Fringe, Medicare - 22	\$693,760	\$756,308	\$817,453	8.08%
Contributions, OPEB Trust Fund - 23	\$236,000	\$376,000	\$506,000	34.57%
Instruction Supplies - 24	\$826,577	\$848,243	\$822,909	-2.99%
Instruction Textbooks - 25	\$363,521	\$283,388	\$340,613	20.19%
Instructional, Library - 26	\$58,489	\$57,924	\$58,924	1.73%
Other, Capital Outlay - 27	\$780,503	\$499,711	\$657,251	31.53%
Other, Debt Service - 29	\$1,911,175	\$2,020,296	\$2,012,765	-0.37%
Other, Property/Casualty - 30	\$35,098	\$35,500	\$98,924	178.66%
Other, Maint Buildings/Grounds - 31	\$822,346	\$525,377	\$540,248	2.83%
Other, Maintenance Equipment - 32	\$156,214	\$219,733	\$211,406	-3.79%
Other, Legal Service - 34	\$162,430	\$105,000	\$128,650	22.52%
Other, Admin Supplies - 35	\$1,057,107	\$884,681	\$774,056	-12.50%
Other, Athletic Supplies - 36	\$84,162	\$57,868	\$92,868	60.48%
Other, Custodial Supplies - 37	\$142,652	\$144,843	\$145,984	0.79%
Other, Sped Transportation - 38	\$1,470,099	\$1,454,538	\$1,340,411	-7.85%
Other, Student Transportation - 39	\$1,116,777	\$1,699,743	\$1,245,134	-26.75%
Other, Travel, Conferences - 40	\$72,264	\$56,289	\$57,246	1.70%
Other, Sped Tuition - 41	\$4,257,174	\$4,145,625	\$5,343,410	28.89%
Other, Utilities - 42	\$1,661,684	\$1,915,781	\$1,730,472	-9.67%
Other, Telephone - 43	\$134,776	\$144,444	\$148,585	2.87%
Other, Sewer - 44	\$281,434	\$287,191	\$287,191	0.00%
<b>GRAND TOTAL</b>	<b>\$71,734,269</b>	<b>\$75,326,095</b>	<b>\$77,068,122</b>	<b>2.31%</b>

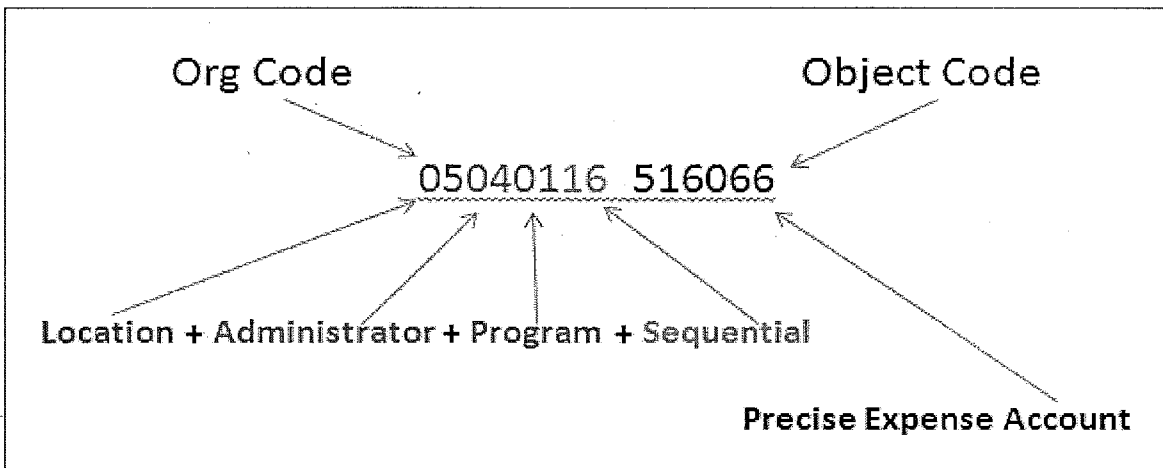
## ABRSD Chart of Accounts Key

Each ABRSD account number is made up of an **Organization (Org) Code and an Object Code**. Each **Organization Code** is coded using the following logic. The first two digits of each account represent the location number of the account. The next two numbers represent the Administrator responsible for the account. The next two digits of the account number reflect the program code for each account. The next two digits are sequential.

For example, the account CO PERSONNEL ADMIN TRAINER – CPR is coded as 05040116 516066:

05040116 > **05** for Central Office, **04** for Personnel Director, **01** for Admin, **16** is sequential

Each ABRSD account number is also made up of an **Object Code** that represents the type of DESE expense that the account is made up of. Each Object Code is linked to a unique character code which groups similar expenses together for presentation purposes.



## Location Codes

<u>Code</u>	<u>Description</u>	<u>Short Description</u>
05	CENTRAL OFFICE	CO
11	ADMIN BLDG	AD
12	MAINTENANCE SHED	MS
13	REGIONAL TRANSPORTATION	RT
14	DISTRICT WIDE	DW
15	SENIOR HIGH	SH
16	JUNIOR HIGH	JH
17	BLANCHARD	BL
18	CONANT	CN
19	DOUGLAS	DO
20	GATES	GA
21	MCCARTHY TOWNE	MC
22	MERRIAM	ME

## ABRSD Chart of Accounts Key

### Admin Codes

<u>Code</u>	<u>Description</u>
01	SUPERINTENDENT
02	DIR CURR AND INSTRUCTION
03	FINANCE DIRECTOR
04	PERSONNEL DIRECTOR
05	PUPIL SERVICES DIRECTOR
06	EDUCATIONAL TECH DIRECTOR
07	FACILITIES DIRECTOR
08	MUSIC DIRECTOR
09	ART DIRECTOR
10	TRANSPORTATION DIRECTOR
11	GRANTS COORDINATOR
12	FOOD SERVICE DIRECTOR
13	ATHLETIC DIRECTOR
14	COMMUNITY ED DIRECTOR
15	SENIOR HIGH PRINCIPAL
16	JUNIOR HIGH PRINCIPAL
17	BLANCHARD PRINCIPAL
18	CONANT PRINCIPAL
19	DOUGLAS PRINCIPAL
20	GATES PRINCIPAL
21	MCCARTHY TOWNE PRINCIPAL
22	MERRIAM PRINCIPAL
39	HEALTH ED

### Program Codes

<u>Code</u>	<u>Description</u>
01	ADMIN
11	SERVICES
17	ACTIVITIES
21	FACILITIES
27	INSTRUCTIONAL
31	ABSAF
41	LUNCH
51	SCHOLARSHIP
61	GRANT
71	SPECIAL REVENUE
81	ATHLETICS
91	COMMUNITY ED
96	DRIVERS' EDUCATION
98	USE OF FACILITIES



## ABRSD Chart of Accounts Key

### Object Codes

<u>Object Code</u>	<u>Full Description</u>
514001	ADMIN - EARLY CHILDHOOD
514002	ADMIN - PROGRAM
514003	ADMIN - SENIOR
514004	ASSISTANT PRINCIPAL
514005	CHAIRPERSON
514006	CHAIRPERSON - ART
514007	CHAIRPERSON - COUNSELOR
514008	CHAIRPERSON - MUSIC
514009	CHAIRPERSON - SPED
514010	COACH
514011	COORDINATOR
514012	COORDINATOR - AUTISTIC
514013	COORDINATOR - BENEFITS
514014	COORDINATOR - BUSINESS
514015	COORDINATOR - FACILITIES
514016	COORDINATOR - INSTRL MEDIA
514017	COORDINATOR - INTRAMURALS
514018	COORDINATOR - MEDIA
514019	COORDINATOR - PRESCHOOL
514020	COORDINATOR - TRANSPORTATION
514021	COORDINATOR - WORK STUDY
514022	COUNSELOR
514023	COUNSELOR - SPED
514024	COUNSELOR - SUMMER
514025	DIRECTOR
514026	DIRECTOR - CURRICULUM
514027	DIRECTOR - ELEMENTARY BAND
514028	DIRECTOR - FINANCE
514029	DIRECTOR - MUSIC
514030	DIRECTOR - PERSNL/ADMIN SVCS
514031	DIRECTOR - PLAY
514032	DIRECTOR - PPS
514033	DIRECTOR - SPED
514034	DIRECTOR - TECHNOLOGY
514035	INSTRUCTOR - HOME - SPED
514036	LEADER - DEPARTMENT, BUILDING
514037	LEADER - DEPARTMENT, REGIONAL
514038	LEADER - NURSE
514039	LEADER - TEACHER
514040	LEADER - TEAM
514041	LIBRARIAN
514042	LIBRARIAN - MEDIA CENTER
514043	MANAGER-PERSNL/ADM SVCS-CERT
514044	NURSE
514045	NURSE - SUMMER
514046	PRINCIPAL
514047	PSYCHOLOGIST
514048	RETIREMENT - INCENTIVE
514049	SPEC - CURRICULUM
514050	SPEC - OCCUPATIONAL THERAPIST
514051	SPEC - OOD - SPED
514052	SPEC - PHYS EDU - SPED
514053	SPEC - PHYSICAL THERAPIST
514054	SPEC - REFERRAL TO
514055	SPEC - SUMMER - SPED
514056	SUPERINTENDENT

### Object Codes

<u>Object Code</u>	<u>Full Description</u>
524073	MNT & REPR - EQUIP
524074	MNT & REPR - EQUIP - BLDGS
524075	MNT & REPR - EQUIP - GROUNDS
524076	MNT & REPR - EQUIP - MEDIA CTR
524077	MNT & REPR - EQUIP - MUSIC
524078	MNT & REPR - EQUIP - SUMMER
524079	MNT & REPR - EQUIP - TECH
524080	MNT & REPR - EQUIP - TRAN
524081	MNT & REPR - FIELD
524082	MNT & REPR - HVAC
524083	MNT & REPR - INSTRUCTIONAL
524084	MNT & REPR - OFF EQUIP
524085	MNT & REPR - OFF EQUIP - SPED
524086	MNT & REPR - PERFORMING ARTS
524087	MNT & REPR - POOL
524088	MNT & REPR - POS
524089	MNT & REPR - PREV - BLDGS
524090	MNT & REPR - PREV - GROUNDS
524091	MNT & REPR - PREV - TRAN
524092	MNT & REPR - SOFTWARE
524093	MNT & REPR - TECHNOLOGY
524094	MNT & REPR - VEHICLES
524095	MNT & REPR - VEHICLES - TRAN
524096	MANAGER - ENERGY
524097	MEDICAID SVCS - SPED
524098	MEDICAL AIDE - TRAN - SPED
524099	MEDICAL EXAMS - TRANSPORTATION
524100	MEDICAL SVCS
524101	MEDICAL SVCS - BLDGS & GROUNDS
524102	MEDICAL SVCS - SPED
524103	MEDICAL SVCS - TRANSPORTATION
524104	MICROFILM SVCS
524105	OFFICIALS
524106	POSTAGE
524107	POSTAGE - COUNSELING
524108	POSTAGE - SPED
524109	PRINTING
524110	PRINTING - CAREER EDUCATION
524111	PRINTING - SPED
524112	PROF DEV
524113	PROF SVCS
524114	PROF SVCS - HOME - SPED
524115	PROF SVCS - SPED
524116	RADIO REPEATER - TRAN
524117	RECONDITION
524118	RED CROSS TRAINING FEES
524119	REFUNDS
524120	REFUNDS - SUMMER
524121	REIMBURSEMENT - AEA COURSE
524122	REIMBURSEMENT - NON-AEA COURSE
524123	RENT
524124	SECURITY
524125	SECURITY - ATHLETIC
524126	SECURITY - BLDGS
524127	SECURITY - TECHNOLOGY
524128	SECURITY - TRANSPORTATION

# ABRSD Chart of Accounts Key

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
514057	TEACHER - 990
514058	TEACHER - ACADEMIC SUPPORT
514059	TEACHER - ALT PROGRAM
514060	TEACHER - ART
514061	TEACHER - BUSINESS EDUCATION
514062	TEACHER - DRAMA
514063	TEACHER - ELEMENTARY ED
514064	TEACHER - ELL
514065	TEACHER - ENGLISH
514066	TEACHER - HEALTH EDUCATION
514067	TEACHER - INDUSTRIAL ARTS
514068	TEACHER - KINDERGARTEN
514069	TEACHER - LIFE SKILLS
514070	TEACHER - MATH
514071	TEACHER - MUSIC
514072	TEACHER - NEW ELECTIVES
514073	TEACHER - PERFORMING ARTS
514074	TEACHER - PHYSICAL EDUCATION
514075	TEACHER - PRESCHOOL
514076	TEACHER - READING
514077	TEACHER - REFERRAL - SPED
514078	TEACHER - SCIENCE
514079	TEACHER - SENIOR SEMINAR
514080	TEACHER - SOCIAL STUDIES
514081	TEACHER - SPECIALIST
514082	TEACHER - SPECIALIST - SPED
514083	TEACHER - SPECIALIST - SUMMER
514084	TEACHER - SPED
514085	TEACHER - SPEECH/LANGUAGE
514086	TEACHER - SPLIT
514087	TEACHER - STUDENT ACTIVITIES
514088	TEACHER - STU ACT/INTRAMURALS
514089	TEACHER - SUMMER
514090	TEACHER - SUMMER PROJECT
514091	TEACHER - TECH EDUCATION
514092	TEACHER - VISUAL ARTS
514093	TEACHER - WORLD LANGUAGE
514094	TRAINER - SPED
514095	TREASURER
514096	TUTOR
514097	TUTOR - STUDY SKILLS
514700	SUBS - CERTIFIED
514701	SUBS - CERTIFIED - OTHER
514702	SUBS - CERTIFIED - SICK
514703	SUBS - CERTIFIED - SPED
514704	SUBS - MENTOR
514705	SUBS - NURSE
514900	STIPEND
514901	STIPEND - ADVISOR
514902	STIPEND - ATHLETIC
514903	STIPEND - GUIDANCE
514904	STIPEND - LIAISON
514905	STIPEND - MEDIA CENTER
514906	STIPEND - MEETINGS & TRAININGS
514907	STIPEND - MENTOR
514908	STIPEND - MENTOR - SPED

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
524129	SVCS - TRANSLATION
524130	SVCS - TRANSLATION - SPED
524131	SOFTWARE
524132	SOFTWARE - CLASSROOM
524133	SOFTWARE - COMPUTER LEARNING
524134	SPEAKERS - SPED
524135	SUBSCRIPTIONS - SPED
524136	TEXTBOOKS - REBOUND
524137	TRAINING & EDUCATION
524138	TRANSPORTATION - CASE - SPED
524139	TRANSPORTATION - STUDENT
524140	TRAV, MLGE, TOLLS
524141	TRAV, MLGE, TOLLS - CURRICULUM
524142	TRAV, MLGE, TOLLS - MUSIC
524143	TRAV, MLGE, TOLLS - OOD - SPED
524144	TRAV, MLGE, TOLLS - PER ARTS
524145	TRAV, MLGE, TOLLS - SPED
524146	TRAV, MLGE, TOLLS - TRAN
524147	TUITION - CASE - SPED
524148	TUITION - COLLABORATIVE
524149	TUITION - COLLABORATIVE - SPED
524150	TUITION - PRIVATE DAY - SPED
524151	TUITION - PUBLIC
524152	TUITION - PUBLIC - SPED
524153	TUITION - RESIDENTIAL - SPED
524154	TUITION - SPED
524155	UNIFORMS - BLDGS
524156	UNIFORMS - TRANSPORTATION
524157	VENDING
524900	STIPEND - MUSICAL
524901	STIPEND - PHYSICIAN
525001	CELLULAR PHONES
525002	FUEL AND OIL - BLDGS
525003	FUEL AND OIL - TRANSPORTATION
525004	MNT & REPR - TELEPHONE
525005	MNT & REPR - TELEPHONE - TRAN
525006	SEWER
525007	TELEPHONE
525008	TELEPHONE - TRANSPORTATION
525009	UTILITIES - ELECTRICITY
525010	UTILITIES - GAS HEAT
525011	UTILITIES - SEWER
525012	UTILITIES - WATER
543001	AWARDS
543002	COMMUNITY RESOURCES
543003	COPIER PAPER
543004	EQUIPMENT
543005	EQUIPMENT - INSTRL
543006	EQUIPMENT - TECHNOLOGY
543007	EQUIPMENT & SUPPLIES
543008	EVALUATION - NEASC - EXPENSES
543009	EXPENSE - OTHER - SUMMER
543010	EXPENSE - POST SEASON
543011	EXPENSE - STUDENT ACTIVITY
543012	FOOD
543013	GASOLINE - TRANSPORTATION

# ABRSD Chart of Accounts Key

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
514909	STIPEND - PROFESSIONAL
514910	STIPEND - PROFESSIONAL - SPED
514911	STIPEND - PROF DEV
514912	STIPEND - PROJECT
514913	STIPEND - R & D
514914	STIPEND - SPED - SUMMER
514915	STIPEND - SUMMER
514916	STIPEND - TRAINING & EDUCATION
514917	STIPEND - TUTOR - STUDY SKILLS
515001	ADMIN AST
515002	ADMIN AST - ATHLETICS
515003	ADMIN AST - CURRICULUM
515004	ADMIN AST - DEPARTMENT CHAIR
515005	ADMIN AST - MUSIC
515006	ADMIN AST - PUPIL SVCS
515007	ADMIN AST - SCHOOL COMMITTEE
515008	ADMIN AST - SH SUPPORT SVCS
515009	ADMIN AST - SPED
515010	ADMIN AST - TRANSPORTATION
515011	ASSISTANT
515012	ASSISTANT - PAYROLL
515013	BOOKKEEPER
515014	BOOKKEEPER - ACCOUNTS PAYABLE
515015	BOOKKEEPER - SPED
515016	COORDINATOR - ATTENDANCE, BEN
515017	FINANCE SUPPORT
515018	MANAGER - PERSONNEL - NON-CERT
515019	MESSANGER - MAIL
515020	OPERATOR - TELEPHONE
515021	SUPERVISOR - PAYROLL
515700	SUBS - ADMIN AST
515701	SUBS - OPERATOR - TELEPHONE
515800	OVERTIME
515801	OVERTIME - ADMIN AST
515802	OVERTIME - ADMIN AST - SUBS
515803	OVERTIME - ADMIN AST - TRAN
515804	OVERTIME - TRANSPORTATION
516001	AIDES/PARAS
516002	AIDES/PARAS - ACADEMIC SUPPORT
516003	AIDES/PARAS - AUDIO VISUAL
516004	AIDES/PARAS - FACULTY/STU SPT
516005	AIDES/PARAS - KINDERGARTEN
516006	AIDES/PARAS - MEDIA CENTER
516007	AIDES/PARAS - MEDIA SUPPORT
516008	AIDES/PARAS - MEDICAL - SPED
516009	AIDES/PARAS - READING
516010	AIDES/PARAS - SCIENCE
516011	AIDES/PARAS - SPED
516012	AIDES/PARAS - SPED - SUMMER
516013	AIDES/PARAS - TECHNOLOGY
516014	AIDES/PARAS - TECH EDUCATION
516015	AIDES/PARAS - WORLD LANGUAGE
516016	ASSISTANT - KINDERGARTEN
516017	ASSISTANT - MATH
516018	ASSISTANT - MEDIA CENTER
516019	ASSISTANT - SPED

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
543014	MNT & SUPPLIES - SOFT LICNSG
543015	MNT & SUPPLIES - TRAN
543016	SCOREBOARD
543017	SNACKS
543018	SOFTWARE INV - MEDIA CENTER
543019	SUBSCRIPTIONS
543020	SUBSCRIPTIONS - MEDIA CENTER
543021	SUPPLIES
543022	SUPPLIES - ALT PROGRAM
543023	SUPPLIES - ART
543024	SUPPLIES - ART - 7TH GRADE
543025	SUPPLIES - ART - 8TH GRADE
543026	SUPPLIES - ATHLETIC
543027	SUPPLIES - BLDGS
543028	SUPPLIES - BLDGS & GROUNDS
543029	SUPPLIES - CAREER EDUCATION
543030	SUPPLIES - COM/MEDIA
543031	SUPPLIES - COUNSELING
543032	SUPPLIES - CUSTODIAL
543033	SUPPLIES - DEDICATION
543034	SUPPLIES - DRAMA
543035	SUPPLIES - EDUAL
543036	SUPPLIES - EDUAL - ART
543037	SUPPLIES - EDUAL - ELL
543038	SUPPLIES - EDUAL - MUSIC
543039	SUPPLIES - EDUAL - PER ARTS
543040	SUPPLIES - EDUAL - SPED
543041	SUPPLIES - EDUAL - SUMMER
543042	SUPPLIES - ELEMENTARY ED
543043	SUPPLIES - ELL
543044	SUPPLIES - ENGLISH
543045	SUPPLIES - EXPENDABLE
543046	SUPPLIES - EXPENDABLE - SPED
543047	SUPPLIES - GRADUATION
543048	SUPPLIES - GROUNDS
543049	SUPPLIES - HEALTH
543050	SUPPLIES - HEALTH EDUCATION
543051	SUPPLIES - INDUSTRIAL ARTS
543052	SUPPLIES - INFO SKILLS
543053	SUPPLIES - INSTRL
543054	SUPPLIES - INSTRL - SUMMER
543055	SUPPLIES - INSTRL MEDIA
543056	SUPPLIES - LANGUAGE ARTS
543057	SUPPLIES - MATH
543058	SUPPLIES - MEDIA CENTER
543059	SUPPLIES - MEDICAL
543060	SUPPLIES - MENTOR
543061	SUPPLIES - MINUTEMAN
543062	SUPPLIES - MUSIC
543063	SUPPLIES - OCCPTL THER - SPED
543064	SUPPLIES - OFFICE
543065	SUPPLIES - OFFICE - ATHLETICS
543066	SUPPLIES - OFFICE - SPED
543067	SUPPLIES - OFFICE - TRAN
543068	SUPPLIES - OTHER
543069	SUPPLIES - OTHER - TRAN

# ABRSD Chart of Accounts Key

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
516020	ASSISTANT - TECHNOLOGY
516021	ASSISTANT - TRAN - SPED
516022	BUS DRIVER
516023	BUS DRIVER - MUSIC
516024	BUS DRIVER - PERFORMING ARTS
516025	BUS DRIVER - SPED
516026	BUS DRIVER - TRANSPORTATION
516027	COACH - ASSISTANT
516028	COACH - STRENGTH & CONDITNG
516029	COOK
516030	COORDINATOR - SUBSTITUTES
516031	CROSSING GUARD
516032	CROSSING GUARD - TRAN
516033	CUSTODIAN
516034	CUSTODIAN - SUMMER
516035	DISPATCHER - TRANSPORTATION
516036	DUTIES & SECURITIES
516037	ELECTRICIAN
516038	EVENT STAFF - GRADUATION
516039	FUNCTION STAFF
516040	HELPER
516041	INSTRUCTOR
516042	INSTRUCTOR - SPED
516043	INSTRUCTOR - SUMMER
516044	KITCHEN STAFF
516045	LEADER
516046	LIFEGUARD
516047	MNT & REPR - BLDGS
516048	MNT & REPR - BLDGS - SUMMER
516049	MNT & REPR - GROUNDS
516050	MNT & REPR - GROUNDS - SUMMER
516051	MANAGER
516052	MANAGER IN TRAINING
516053	MECHANIC - TRANSPORTATION
516054	MONITOR
516055	MONITOR - BUS - SPED
516056	PLOWING AND SWEEPING
516057	SAFETY - BUS - TRANSPORTATION
516058	SVCS - WORK STUDY
516059	STAFF
516060	SUPERVISOR
516061	SUPERVISOR - AUDIO VISUAL
516062	TEACHER
516063	TEACHER - ASSISTANT
516064	TRAINER
516065	TRAINER - AUTISTIC
516066	TRAINER - CPR
516067	TRAINER - DRUG & ALCOHOL
516068	TRAINER - ENERGY
516069	TRAINER - IN SERVICE
516700	SUBS - BUS DRIVER - TRAN
516701	SUBS - CROSSING GUARD
516702	SUBS - CROSSING GUARD - TRAN
516703	SUBS - CUSTODIAN
516704	SUBS - OTHER
516705	SUBS - PROF DEV

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
543070	SUPPLIES - PAPER
543071	SUPPLIES - PHYSICAL EDUCATION
543072	SUPPLIES - PROF DEV
543073	SUPPLIES - PROGRAM
543074	SUPPLIES - R & D
543075	SUPPLIES - READING
543076	SUPPLIES - RESOURCES - SPED
543077	SUPPLIES - SCHOOL COMMITTEE
543078	SUPPLIES - SCHOOL TO CAREER
543079	SUPPLIES - SCIENCE
543080	SUPPLIES - SENIOR SEMINAR
543081	SUPPLIES - SOCIAL STUDIES
543082	SUPPLIES - SPED
543083	SUPPLIES - SPEECH/LANGUAGE
543084	SUPPLIES - STUDENT ACTIVITIES
543085	SUPPLIES - STUDY SKILLS
543086	SUPPLIES - TEAM RESOURCE
543087	SUPPLIES - TECHNOLOGY
543088	SUPPLIES - TECH EDUCATION
543089	SUPPLIES - TEXTBOOKS
543090	SUPPLIES - TRNG & EDU
543091	SUPPLIES - TRANSPORTATION
543092	SUPPLIES - WORLD LANGUAGE
543093	SUPPLIES - X BLOCK
543094	TEXTBOOKS
543095	TEXTBOOKS - ALT PROGRAM
543096	TEXTBOOKS - ART
543097	TEXTBOOKS - COM/MEDIA
543098	TEXTBOOKS - COMMUNITY SERVICE
543099	TEXTBOOKS - COUNSELING
543100	TEXTBOOKS - CURRICULUM
543101	TEXTBOOKS - DRAMA
543102	TEXTBOOKS - ENGLISH
543103	TEXTBOOKS - HEALTH
543104	TEXTBOOKS - INFO SKILLS
543105	TEXTBOOKS - LANGUAGE ARTS
543106	TEXTBOOKS - MATH
543107	TEXTBOOKS - MEDIA CENTER
543108	TEXTBOOKS - MINUTEMAN
543109	TEXTBOOKS - MUSIC
543110	TEXTBOOKS - PERFORMING ARTS
543111	TEXTBOOKS - PROF DEV
543112	TEXTBOOKS - READING
543113	TEXTBOOKS - REPLACEMENT
543114	TEXTBOOKS - RESOURCES - SPED
543115	TEXTBOOKS - SCIENCE
543116	TEXTBOOKS - SENIOR SEMINAR
543117	TEXTBOOKS - SOCIAL STUDIES
543118	TEXTBOOKS - SPED
543119	TEXTBOOKS - SPEECH/LANGUAGE
543120	TEXTBOOKS - STUDY SKILLS
543121	TEXTBOOKS - WORLD LANGUAGE
543122	TIRES/GLASS - TRANSPORTATION
543123	UNIFORMS
543124	UNIFORMS - BAND
570001	INS - BCBS - ACTIVE

# ABRSD Chart of Accounts Key

## Object Codes

<u>Object Code</u>	<u>Full Description</u>
516800	OVERTIME - BUS DRIVER - TRAN
516801	OVERTIME - CUSTODIAN
516802	OVERTIME - DISPATCHER - TRAN
516803	OVERTIME - GROUNDS
516804	OVERTIME - MNT & REPR - BLDGS
516805	OVERTIME - MECHANIC - TRAN
516806	OVERTIME - SECURITY
516900	STIPEND - NON-CERTIFIED
516901	STIPEND - TESTING
516902	STIPEND - WEBSITE
522001	CNTRD SVCS - EXTERNSHIP
524001	ADVERTISING
524002	ADVERTISING - SUMMER
524003	BUS MONITOR
524004	CLEANING SVCS
524005	COMPUTER SVCS
524006	CONF, TRAV, WORKSHOPS
524007	CONF, TRAV, WORKSHOPS - CURR
524008	CONF, TRAV, WORKSHOPS - SPED
524009	CNTRD SVCS
524010	CNTRD SVCS - ADMIN AST - SUBS
524011	CNTRD SVCS - AUTISTIC
524012	CNTRD SVCS - BUS DR
524013	CNTRD SVCS - BUS DR - ALT PROG
524014	CNTRD SVCS - BUS DR - ATHL
524015	CNTRD SVCS - BUS DR - PER ARTS
524016	CNTRD SVCS - BUS DR - SPED
524017	CNTRD SVCS - BUS DR - STU ACT
524018	CNTRD SVCS - COACH
524019	CNTRD SVCS - COACH - AST
524020	CNTRD SVCS - CUSTODIAN
524021	CNTRD SVCS - EDUCATION
524022	CNTRD SVCS - ENGINEERING
524023	CNTRD SVCS - EVENT STAFF
524024	CNTRD SVCS - MAC SCH
524025	CNTRD SVCS - MENTOR
524026	CNTRD SVCS - MISC SH
524027	CNTRD SVCS - PLOWING
524028	CNTRD SVCS - R & D
524029	CNTRD SVCS-SAFETY-BUS-TRAN
524030	CNTRD SVCS - SPEC - SPED
524031	CNTRD SVCS - SPED
524032	CNTRD SVCS - SPED - SUMMER
524033	CNTRD SVCS - STU ACT
524034	CNTRD SVCS - TEACHER - SUBS
524035	CNTRD SVCS - TESTING
524036	CNTRD SVCS - TRNG & DEV
524037	CNTRD SVCS - TRNG & EDU
524038	CNTRD SVCS - TRANSPORTATION
524039	CNTRD SVCS-TUTOR-HOME-SPED
524040	CNTRD SVCS - WASTE REMOVAL
524041	CNTRD SVCS - WORK STUDY
524042	COORDINATOR - MCAS
524043	DUES, FEES, MEMSHIPS
524044	DUES, FEES, MEMSHIPS - CNSLG
524045	DUES, FEES, MEMSHIPS - CNSLG

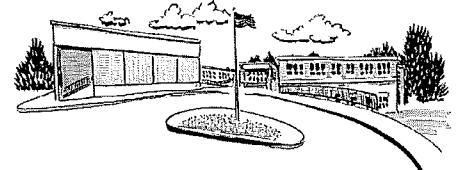
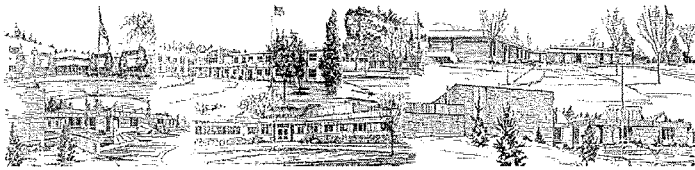
## Object Codes

<u>Object Code</u>	<u>Full Description</u>
570002	INS - BCBS - PPO - ACTIVE
570003	INS - BCBS - PPO - RETIREES
570004	INS - BCBS - PPO - TRAN
570005	INS - BCBS - RETIREES
570006	INS - BCBS - TRAN - ACTIVE
570007	INS - BONDING & BANKING
570008	INS - HEALTH - OFB
570009	INS - HEALTH - RETIREE SPLIT
570010	INS - HPHC - ACTIVE
570011	INS - HPHC - RETIREES
570012	INS - HPHC - TRAN - ACTIVE
570013	INS - LIFE - ACTIVE
570014	INS - LIFE - ADMIN
570015	INS - LIFE - ADMIN - RETIREES
570016	INS - LIFE - RETIREES
570017	INS - MEDICARE
570018	INS - NWBC - ACTIVE
570019	INS - NWBC - RETIREES
570020	INS - NWBC - TRAN - ACTIVE
570021	INS - OTHER BENEFITS
570022	INS - OTHER POST EMPLOYMNT BEN
570023	INS - PROP & LIAB
570024	INS - PROP & LIAB - ATHLETICS
570025	INS - PROP & LIAB - TRAN
570026	INS - TUFTS - RETIREES
570027	INS - VEHICLE
570028	L T DEBT - INTEREST
570029	L T DEBT - PRINCPL
570030	L T DEBT - PRINCPL - PER ARTS
570031	RETIREMENT - MA TEACH
570032	RETIREMENT - MA TEACH - SPED
570033	RETIREMENT - MIDDLESEX COUNTY
570034	SCHOLARSHIP - A B JAMBOREE
570035	SCHOLARSHIP - ALMA PARKHURST
570036	SCHOLARSHIP - AM LEGION #284
570037	SCHOLARSHIP - ANDREW GRATZ
570038	SCHOLARSHIP - BRODY PEER
570039	SCHOLARSHIP - CHARLES BATTIT
570040	SCHOLARSHIP - CHARLES BRUSIE
570041	SCHOLARSHIP - DENNIS KULSICK
570042	SCHOLARSHIP - FRED KENNEDY
570043	SCHOLARSHIP - FREDERICK JOYCE
570044	SCHOLARSHIP - GENERAL
570045	SCHOLARSHIP - JAMES KINSLEY
570046	SCHOLARSHIP - JEANNE DEBAGGIS
570047	SCHOLARSHIP - J PRENDIVILLE
570048	SCHOLARSHIP - J & K SCOTT
570049	SCHOLARSHIP - K KINSLEY
570050	SCHOLARSHIP - M & P SMOLTEES
570051	SCHOLARSHIP - R & E MATUSOW
570052	SCHOLARSHIP - R & R DOW
570053	SCHOLARSHIP - RAYMOND J GREY
570054	SCHOLARSHIP - R BARTOLOMEO
570055	SCHOLARSHIP - SANDRA WILENSKY
570056	SCHOLARSHIP - THOMAS MEAGHER
570057	SCHOLARSHIPS

## ABRSD Chart of Accounts Key

Object Codes	
<u>Object Code</u>	<u>Full Description</u>
524046	DUES, FEES, MEMSHIPS - CURR
524047	DUES, FEES, MEMSHIPS - SCH COM
524048	DUES, FEES, MEMSHIPS - SPED
524049	EMERGENCY MEDICAL TECHNICIAN
524050	EVALUATION
524051	EVALUATION - INDEPNT
524052	EVALUATION - INDEPNT - PSYCH
524053	EVALUATION - R & D
524054	EVENT STAFF
524055	EXPENSE - OTHER
524056	EXTERNSHIP
524057	FEES - EDCO
524058	FEES - PROCESSING
524059	FIELD TRIPS
524060	FILMING
524061	GATE RECEIPTS
524062	GENERAL CONTRACTOR
524063	INSPECTION SVCS - TRAN
524064	INSTRUCTOR - PROF DEV - SPED
524065	LEASE - BUS - TRANSPORTATION
524066	LEGAL SVCS
524067	LEGAL SVCS - SPED
524068	LICENSES AND PERMITS
524069	MNT & REPR
524070	MNT & REPR - ART
524071	MNT & REPR - COPIER
524072	MNT & REPR - COPIER - SPED

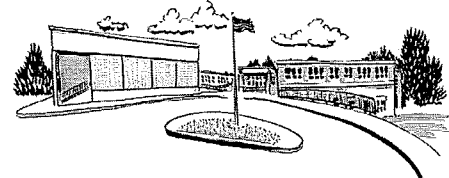
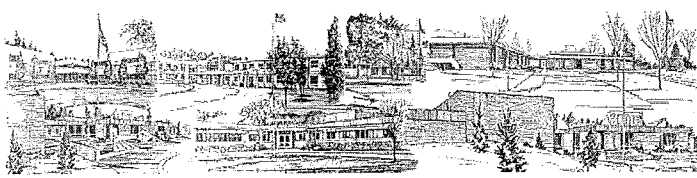
Object Codes	
<u>Object Code</u>	<u>Full Description</u>
570058	SHORT-TERM DEBT - INTEREST
570059	SOCIAL SECURITY
570060	UNEMPLOY COMPENSATION
570061	WORKERS COMPENSATION
587001	CAPITAL OUTLAY - BLDGS
587002	CAPITAL OUTLAY - GROUNDS
587003	CAPITAL OUTLAY - SEWER
587004	EQUIPMENT - INSTRL - SPED
587005	EQUIPMENT - INSTRL - SUMMER
587006	LEASE - EQUIP - TRANSPORTATION
587007	LEASE - TECHNOLOGY
587008	LEASE - VEHICLE
587009	OUTLAY/RPLMT EQUIP
587010	OUTLAY/RPLMT EQUIP - ART
587011	OUTLAY/RPLMT EQUIP - ATHL
587012	OUTLAY/RPLMT EQUIP - BLDGS
587013	OUTLAY/RPLMT EQUIP - GIFT
587014	OUTLAY/RPLMT EQUIP - GROUNDS
587015	OUTLAY/RPLMT EQUIP - INSTRL
587016	OUTLAY/RPLMT EQUIP - OFF EQUIP
587017	OUTLAY/RPLMT EQUIP - SEWER
587018	OUTLAY/RPLMT EQUIP - SPED
587019	OUTLAY/RPLMT EQUIP - TECH
587020	OUTLAY/RPLMT EQUIP - TRAN
589001	DEPRECIATION - FIXED ASSETS
599001	PAYROLL - NET
599002	TAILINGS



## Salaries, Teaching - 01

### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN TRAINER - CPR	05040116 516066	\$0	\$0	\$0
DW CURR/INSTR INSTRUCT TRAINER - IN SERVICE	14022707 516069	\$7,558	\$2,000	\$4,500
DW CURR/INSTR INSTRUCT CNTRD SVCS - MENTOR	14022708 524025	\$0	\$0	\$0
DW PERSONNEL ADMIN RETIREMENT - INCENTIVE	14040101 514048	\$346,259	\$429,515	\$404,183
DW PERSONNEL ADMIN EXTERNSHIP	14040105 524056	\$30,136	\$26,326	\$0
DW PERSONNEL ADMIN LEADER - DEPARTMENT, BUILDING	14040107 514036	\$128,991	\$114,554	\$109,715
DW PERSONNEL ADMIN LEADER - DEPARTMENT, REGIONAL	14040107 514037	\$323,104	\$332,525	\$278,716
DW PERSONNEL ADMIN CHAIRPERSON - SPED	14040110 514009	\$97,604	\$100,043	\$102,544
DW PERSONNEL ADMIN CHAIRPERSON - COUNSELOR	14040111 514007	\$3,962	\$3,952	\$3,952
DW PERSONNEL SPED CHAIRPERSON - SPED	14041101 514009	\$98,105	\$100,556	\$198,057
DW PERSONNEL SPED SPEC - OOD - SPED	14041102 514051	\$67,944	\$69,129	\$70,848
DW PERSONNEL PUPIL SVCS SPEC - OCCUPATIONAL THERAPIST	14041103 514050	\$291,554	\$261,513	\$271,392
DW PERSONNEL PUPIL SVCS SPEC - PHYSICAL THERAPIST	14041103 514053	\$114,005	\$115,368	\$118,094
DW PERSONNEL INSTRUCT DIRECTOR - MUSIC	14042701 514029	\$9,097	\$9,324	\$9,372
DW PERSONNEL INSTRUCT TEACHER - SPLIT	14042701 514086	\$46,864	\$217,332	\$238,266
DW PERSONNEL INSTRUCT CHAIRPERSON - ART	14042702 514006	\$57,882	\$60,966	\$62,468
DW PERSONNEL INSTRUCT CHAIRPERSON - MUSIC	14042702 514008	\$58,622	\$60,086	\$61,566
DW PERSONNEL INSTRUCT SPEC - CURRICULUM	14042702 514049	\$212,954	\$188,891	\$143,649
DW PERSONNEL SPED TEACHER - ELL	14042706 514064	\$192,157	\$226,496	\$234,030
DW PERSONNEL INSTRUCT COORDINATOR - PRESCHOOL	14042707 514019	\$92,082	\$93,076	\$84,979
DW PERSONNEL INSTRUCT TEACHER - PRESCHOOL	14042707 514075	\$241,541	\$251,562	\$269,290
DW PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	14042708 514085	\$144,345	\$147,603	\$152,498
SH PERSONNEL COUNSELING COUNSELOR	15041101 514022	\$742,248	\$761,833	\$811,526
SH PERSONNEL ACTIVITIES TEACHER - STUDENT ACTIVITIES	15041702 514087	\$75,951	\$75,249	\$75,249
SH PERSONNEL INSTRUCT COORDINATOR - WORK STUDY	15042701 514021	\$36,990	\$34,368	\$34,884
SH PERSONNEL INSTRUCT TEACHER - 990	15042701 514057	\$34,565	\$6,015	\$6,015
SH PERSONNEL INSTRUCT TEACHER - ACADEMIC SUPPORT	15042701 514058	\$92,166	\$95,894	\$102,492
SH PERSONNEL INSTRUCT TEACHER - ALT PROGRAM	15042701 514059	\$183,218	\$238,286	\$252,923
SH PERSONNEL INSTRUCT TEACHER - ART	15042701 514060	\$302,526	\$310,387	\$318,502
SH PERSONNEL INSTRUCT TEACHER - BUSINESS EDUCATION	15042701 514061	\$39,008	\$39,429	\$40,330
SH PERSONNEL INSTRUCT TEACHER - ENGLISH	15042701 514065	\$1,295,973	\$1,436,238	\$1,455,037
SH PERSONNEL INSTRUCT TEACHER - INDUSTRIAL ARTS	15042701 514067	\$141,569	\$144,014	\$147,716
SH PERSONNEL INSTRUCT TEACHER - MATH	15042701 514070	\$1,325,942	\$1,346,152	\$1,409,989
SH PERSONNEL INSTRUCT TEACHER - MUSIC	15042701 514071	\$93,661	\$96,508	\$99,112
SH PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	15042701 514074	\$307,301	\$358,440	\$367,632
SH PERSONNEL INSTRUCT TEACHER - SCIENCE	15042701 514078	\$1,577,544	\$1,612,521	\$1,670,806
SH PERSONNEL INSTRUCT TEACHER - SENIOR SEMINAR	15042701 514079	\$0	\$80,525	\$82,722
SH PERSONNEL INSTRUCT TEACHER - SOCIAL STUDIES	15042701 514080	\$1,540,685	\$1,527,561	\$1,414,695
SH PERSONNEL INSTRUCT TEACHER - WORLD LANGUAGE	15042701 514093	\$1,089,469	\$1,037,657	\$1,045,167
SH PERSONNEL INSTRUCT COORDINATOR - INSTRL MEDIA	15042703 514016	\$42,437	\$43,497	\$56,375
SH PERSONNEL INSTRUCT LIBRARIAN - MEDIA CENTER	15042703 514042	\$77,585	\$78,613	\$80,755
SH PERSONNEL INSTRUCT TEACHER - DRAMA	15042705 514062	\$80,669	\$81,697	\$60,508
SH PERSONNEL INSTRUCT TEACHER - HEALTH EDUCATION	15042705 514066	\$102,297	\$103,688	\$107,932
SH PERSONNEL SPED TEACHER - SPED	15042706 514084	\$611,061	\$700,329	\$740,216
SH PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	15042707 514085	\$88,401	\$101,895	\$103,584
JH PERSONNEL ADMIN COORDINATOR - MCAS	16040106 524042	\$0	\$0	\$0
JH PERSONNEL COUNSELING COUNSELOR	16041101 514022	\$285,950	\$294,659	\$310,986
JH PERSONNEL ACTIVITIES TEACHER - STU ACT/INTRAMURALS	16041701 514088	\$40,210	\$42,785	\$45,765
JH PERSONNEL INSTRUCT TEACHER - ACADEMIC SUPPORT	16042701 514058	\$174,259	\$177,715	\$193,588

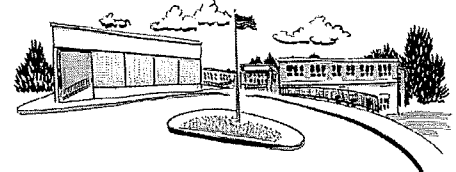
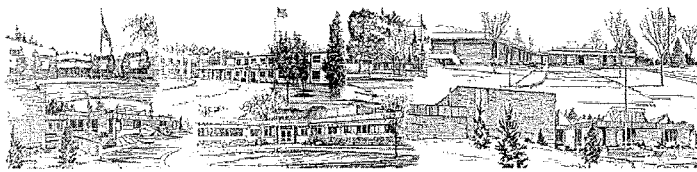


## Salaries, Teaching - 01

### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
JH PERSONNEL INSTRUCT TEACHER - ART	16042701 514060	\$135,036	\$139,347	\$145,112
JH PERSONNEL INSTRUCT TEACHER - ENGLISH	16042701 514065	\$659,685	\$598,710	\$662,198
JH PERSONNEL INSTRUCT TEACHER - LIFE SKILLS	16042701 514069	\$79,383	\$80,377	\$86,224
JH PERSONNEL INSTRUCT TEACHER - MATH	16042701 514070	\$542,335	\$552,587	\$535,277
JH PERSONNEL INSTRUCT TEACHER - MUSIC	16042701 514071	\$92,607	\$94,092	\$96,642
JH PERSONNEL INSTRUCT TEACHER - NEW ELECTIVES	16042701 514072	\$157,192	\$160,270	\$164,477
JH PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	16042701 514074	\$296,201	\$305,758	\$316,090
JH PERSONNEL INSTRUCT TEACHER - SCIENCE	16042701 514078	\$677,261	\$645,183	\$623,707
JH PERSONNEL INSTRUCT TEACHER - SOCIAL STUDIES	16042701 514080	\$608,939	\$578,021	\$597,413
JH PERSONNEL INSTRUCT TEACHER - TECH EDUCATION	16042701 514091	\$94,056	\$95,109	\$97,363
JH PERSONNEL INSTRUCT TEACHER - WORLD LANGUAGE	16042701 514093	\$589,601	\$601,967	\$619,244
JH PERSONNEL INSTRUCT TUTOR	16042701 514096	\$2,600	\$0	\$0
JH PERSONNEL INSTRUCT LIBRARIAN	16042703 514041	\$54,341	\$57,021	\$60,508
JH PERSONNEL SPED TEACHER - SPED	16042705 514084	\$532,080	\$580,297	\$522,142
JH PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	16042706 514085	\$109,821	\$117,632	\$114,298
JH PERSONNEL INSTRUCT TEACHER - SUMMER PROJECT	16042709 514090	\$7,428	\$6,720	\$6,720
JH PRINC ADMIN COORDINATOR - MCAS	16160104 524042	\$475	\$6,000	\$8,000
JH PRINC ADMIN COORDINATOR - MCAS	16160107 524042	\$0	\$0	\$0
BL PERSONNEL COUNSELING COUNSELOR	17041101 514022	\$68,810	\$72,131	\$77,871
BL PERSONNEL INSTRUCT TEACHER - ART	17042703 514060	\$60,648	\$64,648	\$86,591
BL PERSONNEL INSTRUCT TEACHER - ELEMENTARY ED	17042703 514063	\$1,209,000	\$1,644,548	\$1,439,229
BL PERSONNEL INSTRUCT TEACHER - KINDERGARTEN	17042703 514068	\$37,228	\$39,052	\$46,538
BL PERSONNEL INSTRUCT TEACHER - MUSIC	17042703 514071	\$96,032	\$99,372	\$99,455
BL PERSONNEL INSTRUCT TEACHER - READING	17042703 514076	\$438,037	\$87,442	\$87,442
BL PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	17042704 514074	\$129,683	\$133,170	\$85,907
BL PERSONNEL SPED TEACHER - SPED	17042705 514084	\$508,816	\$780,048	\$753,751
BL PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	17042706 514085	\$223,387	\$0	\$0
BL PERSONNEL SPED COUNSELOR - SPED	17042708 514023	\$0	\$0	\$0
CN PERSONNEL COUNSELING COUNSELOR	18041101 514022	\$80,916	\$81,944	\$84,106
CN PERSONNEL INSTRUCT TEACHER - ART	18042701 514060	\$68,229	\$72,242	\$75,335
CN PERSONNEL INSTRUCT TEACHER - ELEMENTARY ED	18042701 514063	\$1,449,214	\$1,390,649	\$1,333,305
CN PERSONNEL INSTRUCT TEACHER - KINDERGARTEN	18042701 514068	\$108,580	\$117,230	\$94,661
CN PERSONNEL INSTRUCT TEACHER - MUSIC	18042701 514071	\$49,729	\$51,853	\$57,876
CN PERSONNEL INSTRUCT TEACHER - READING	18042701 514076	\$71,917	\$72,892	\$75,202
CN PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	18042702 514074	\$76,844	\$79,485	\$83,316
CN PERSONNEL SPED TEACHER - SPED	18042703 514084	\$278,080	\$304,449	\$318,335
CN PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	18042704 514085	\$92,424	\$94,979	\$97,506
DO PERSONNEL COUNSELING COUNSELOR	19041101 514022	\$45,640	\$72,892	\$75,202
DO PERSONNEL INSTRUCT TEACHER - ART	19042701 514060	\$84,824	\$86,579	\$88,248
DO PERSONNEL INSTRUCT TEACHER - ELEMENTARY ED	19042701 514063	\$1,368,987	\$1,378,047	\$1,370,840
DO PERSONNEL INSTRUCT TEACHER - KINDERGARTEN	19042701 514068	\$106,616	\$121,930	\$125,284
DO PERSONNEL INSTRUCT TEACHER - MUSIC	19042701 514071	\$79,927	\$80,955	\$83,117
DO PERSONNEL INSTRUCT TEACHER - READING	19042701 514076	\$32,502	\$33,980	\$63,857
DO PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	19042702 514074	\$46,875	\$46,740	\$49,457
DO PERSONNEL SPED TEACHER - SPED	19042703 514084	\$169,009	\$171,062	\$175,370
DO PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	19042704 514085	\$97,408	\$52,199	\$63,857
GA PERSONNEL COUNSELING COUNSELOR	20041101 514022	\$57,021	\$59,614	\$63,857
GA PERSONNEL INSTRUCT TEACHER - ART	20042701 514060	\$59,955	\$78,141	\$80,318
GA PERSONNEL INSTRUCT TEACHER - ELEMENTARY ED	20042701 514063	\$1,345,626	\$1,154,950	\$1,135,119
GA PERSONNEL INSTRUCT TEACHER - KINDERGARTEN	20042701 514068	\$70,855	\$73,355	\$114,143

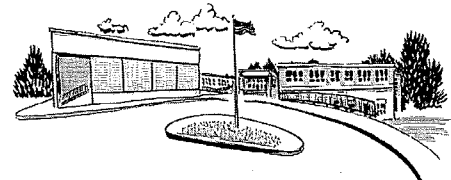
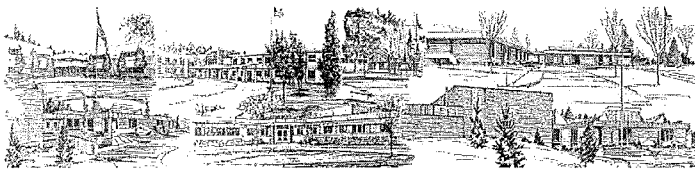




## Salaries, Teaching - 01

### FY14-FY15 OPERATING BUDGET OVERVIEW

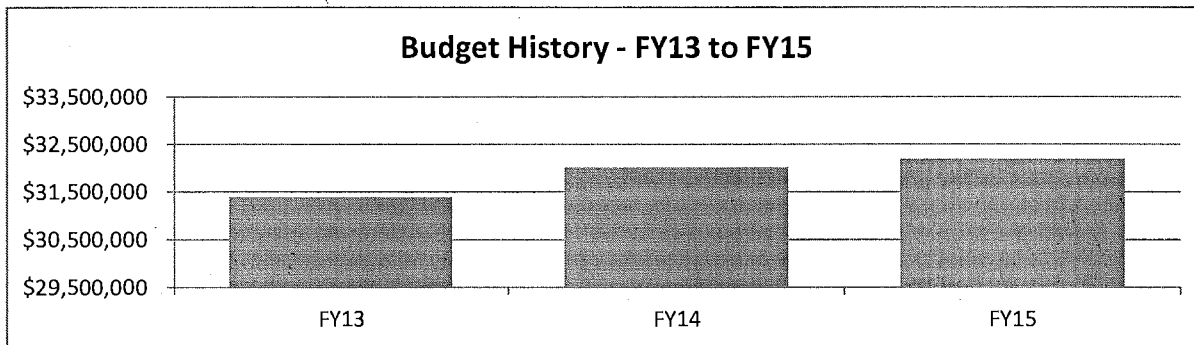
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
GA PERSONNEL INSTRUCT TEACHER - MUSIC	20042701 514071	\$79,383	\$82,049	\$84,137
GA PERSONNEL INSTRUCT TEACHER - READING	20042701 514076	\$84,854	\$85,907	\$88,151
GA PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	20042702 514074	\$75,244	\$76,220	\$78,250
GA PERSONNEL SPED TEACHER - SPED	20042703 514084	\$222,410	\$227,803	\$225,514
GA PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	20042704 514085	\$57,627	\$60,352	\$63,895
MC PERSONNEL COUNSELING COUNSELOR	21041101 514022	\$72,892	\$74,123	\$76,214
MC PERSONNEL INSTRUCT TEACHER - ART	21042701 514060	\$74,282	\$75,287	\$77,671
MC PERSONNEL INSTRUCT TEACHER - ELEMENTARY ED	21042701 514063	\$1,309,638	\$1,336,371	\$1,372,941
MC PERSONNEL INSTRUCT TEACHER - KINDERGARTEN	21042701 514068	\$77,801	\$81,221	\$83,787
MC PERSONNEL INSTRUCT TEACHER - MUSIC	21042701 514071	\$46,740	\$48,726	\$51,609
MC PERSONNEL INSTRUCT TEACHER - READING	21042701 514076	\$53,994	\$55,051	\$57,519
MC PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	21042702 514074	\$73,977	\$87,472	\$89,049
MC PERSONNEL SPED TEACHER - SPED	21042703 514084	\$274,645	\$309,886	\$293,977
MC PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	21042704 514085	\$84,393	\$87,316	\$91,518
ME PERSONNEL COUNSELING COUNSELOR	22041101 514022	\$95,811	\$52,199	\$52,982
ME PERSONNEL INSTRUCT TEACHER - ART	22042701 514060	\$85,847	\$86,900	\$89,144
ME PERSONNEL INSTRUCT TEACHER - ELEMENTARY ED	22042701 514063	\$1,541,478	\$1,459,258	\$1,517,340
ME PERSONNEL INSTRUCT TEACHER - KINDERGARTEN	22042701 514068	\$127,889	\$110,833	\$112,676
ME PERSONNEL INSTRUCT TEACHER - MUSIC	22042701 514071	\$89,225	\$90,265	\$92,473
ME PERSONNEL INSTRUCT TEACHER - READING	22042701 514076	\$74,123	\$75,135	\$51,741
ME PERSONNEL INSTRUCT TEACHER - PHYSICAL EDUCATION	22042702 514074	\$84,722	\$75,287	\$79,035
ME PERSONNEL SPED TEACHER - SPED	22042703 514084	\$318,118	\$323,895	\$355,002
ME PERSONNEL SPED TEACHER - SPEECH/LANGUAGE	22042704 514085	\$81,371	\$82,635	\$85,513
BL CERTIFIED LIBRARIAN	To Be Created	\$68,810	\$73,347	\$76,557
BL PSYCHOLOGIST	To Be Created	\$46,379	\$53,116	\$55,093
BL PSYCHOLOGIST - SUPERMAX	To Be Created	\$0	\$1,978	\$0
<b>TOTAL EXPENSES</b>		<b>\$31,399,932</b>	<b>\$32,025,073</b>	<b>\$32,194,917</b>



## Salaries, Teaching - 01

### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
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#### EXPLANATION & JUSTIFICATION:

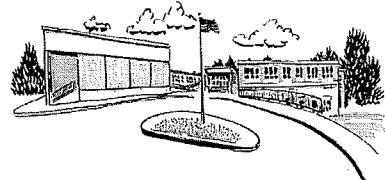
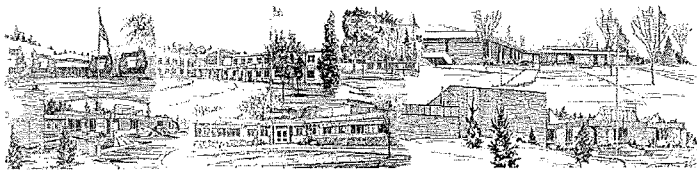
The FY15 Budget for Salaries, Teacher overall is increasing \$169,844, or .53% over the FY14 Budget.

A few selected highlights:

The Districtwide Personnel SPED Chairperson is increasing \$95,000 due to the proposed addition of a new, third 6 to 8th grade SPED Coordinator. The Merriam Sped Teacher account is also increasing \$21,000 due to the proposal to add a 4 FTE for new Sped Teacher.

The main Blanchard Personnel Instruct Teacher- Elementary Ed account overall decreased by a total of \$205,000; this is due to: a \$50,000 reduction due to Grade 1 enrollment decrease, a \$59,000 reduction due to grade 6 enrollment decrease, and another \$77,000 from a Curriculum Specialist. Another account, Blanchard Personnel SPED Teacher - Sped is decreasing \$23,000 due to a SPED Speech & Language reduction.

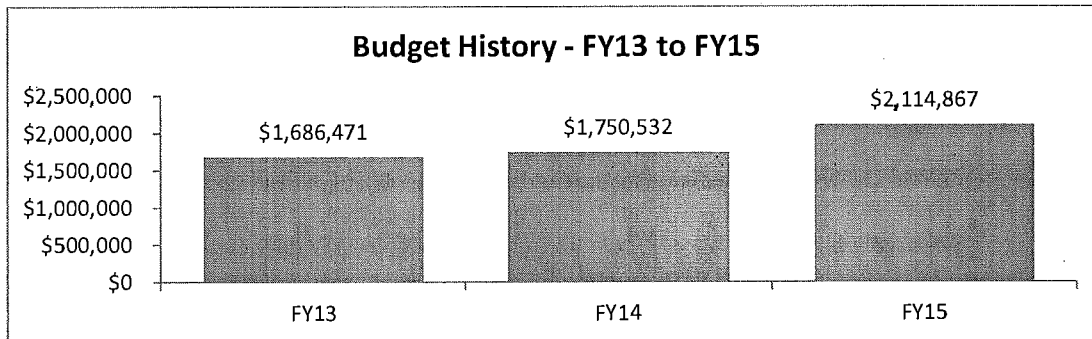
The original salaries of all retiring teacher positions, wherever appropriate, have been reduced to a 3M level.



## Salaries, Principals - 02

### FY14-FY15 OPERATING BUDGET OVERVIEW

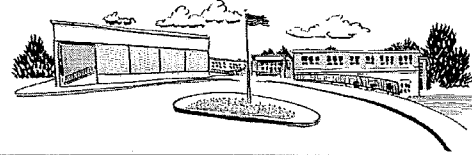
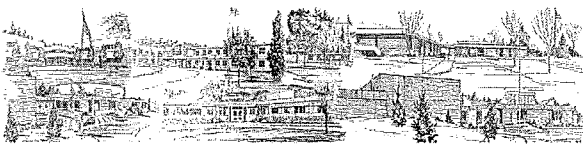
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
SH PERSONNEL ADMIN ASSISTANT PRINCIPAL	15040104 514004	\$340,127	\$390,242	\$395,182
SH PERSONNEL ADMIN PRINCIPAL	15040104 514046	\$141,065	\$143,486	\$140,425
JH PERSONNEL ADMIN ASSISTANT PRINCIPAL	16040103 514004	\$190,757	\$200,591	\$206,106
JH PERSONNEL ADMIN PRINCIPAL	16040103 514046	\$115,002	\$117,875	\$121,334
BL PERSONNEL ADMIN PRINCIPAL	17040101 514046	\$162,189	\$99,583	\$211,036
CN PERSONNEL ADMIN PRINCIPAL	18040101 514046	\$156,786	\$160,704	\$204,794
DO PERSONNEL ADMIN PRINCIPAL	19040101 514046	\$116,038	\$161,937	\$210,047
GA PERSONNEL ADMIN PRINCIPAL	20040101 514046	\$158,426	\$162,385	\$216,859
MC PERSONNEL ADMIN PRINCIPAL	21040101 514046	\$151,149	\$154,926	\$202,055
ME PERSONNEL ADMIN PRINCIPAL	22040101 514046	\$154,932	\$158,803	\$207,029
<b>TOTAL EXPENSES</b>		<b>\$1,686,471</b>	<b>\$1,750,532</b>	<b>\$2,114,867</b>



#### EXPLANATION & JUSTIFICATION:

The FY15 Budget for Salaries, Principals is increasing \$364,335, or 20.81% over the FY14 Budget.

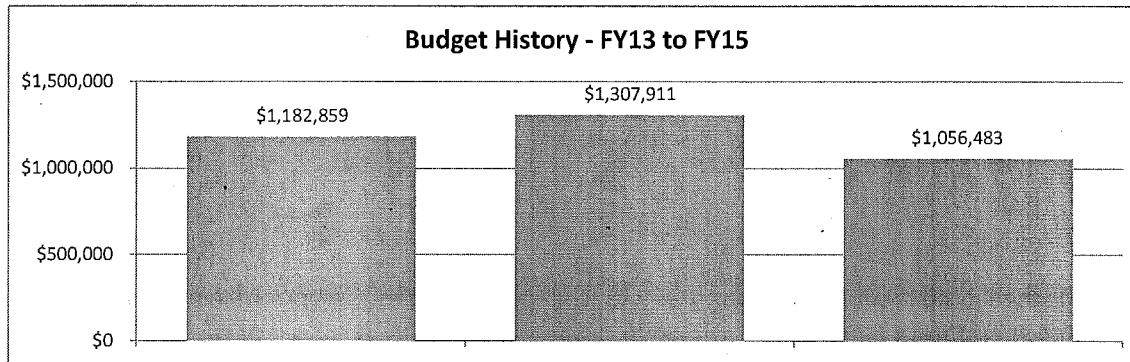
\$271,000 of this proposed increase is due to the additional of 3.0 FTEs of full time assistant principals across all 6 elementary schools. Another \$62,000 increase in the BL Personnel Admin Principal account; this account reflects a fulltime 1.0 FTE for a Principal as well funds for a 1.0 FTE Assistant Principal.



## Salaries, Central Administration - 03

### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN SUPERINTENDENT	05040103 514056	\$253,261	\$358,043	\$197,286
CO PERSONNEL ADMIN DIRECTOR - PERSONAL ADMIN SVCS	05040105 514030	\$113,535	\$116,372	\$123,000
CO PERSONNEL ADMIN COORDINATOR - BUSINESS	05040106 514014	\$115,209	\$118,088	\$121,020
CO PERSONNEL ADMIN DIRECTOR - FINANCE	05040106 514028	\$212,441	\$217,298	\$128,180
CO PERSONNEL ADMIN TREASURER	05040106 514095	\$10,609	\$10,874	\$11,146
CO PERSONNEL ADMIN DIRECTOR - TECHNOLOGY	05040110 514034	\$100,788	\$103,306	\$113,556
CO PERSONNEL PUPIL SVCS DIRECTOR - PPS	05041101 514032	\$29,424	\$30,034	\$30,760
CO PERSONNEL FACILITIES COORDINATOR	05042101 514011	\$29,833	\$30,547	\$31,277
CO PERSONNEL FACILITIES COORDINATOR - TRANSPORTATION	05042105 514020	\$72,025	\$104,592	\$75,667
CO PERSONNEL FACILITIES COORDINATOR - FACILITIES	05042109 514015	\$14,970	\$15,313	\$15,863
RT PERSONNEL FACILITIES COORDINATOR - TRANSPORTATION	13042101 514020	\$0	\$0	\$0
DW PERSONNEL ADMIN DIRECTOR - CURRICULUM	14040103 514026	\$133,067	\$103,306	\$105,888
DW PERS ADMIN PUPIL SERVICES DIRECTOR (PERSONAL ADMIN SVCS)	14040110 514030	\$48,848	\$50,069	\$51,520
DW PERSONNEL SPED DIRECTOR - SPED	14041101 514033	\$48,848	\$50,069	\$51,520
<b>TOTAL EXPENSES</b>		<b>\$1,182,859</b>	<b>\$1,307,911</b>	<b>\$1,056,483</b>



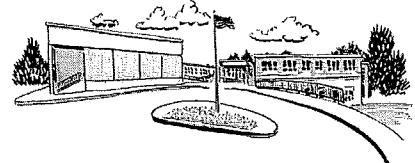
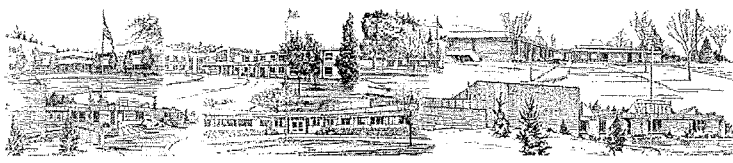
#### EXPLANATION & JUSTIFICATION:

The FY15 Budget for Salaries, Central Administration is decreasing by \$251,428, or a -19.22% decrease over FY14 Budget. After reducing FY14 Regional Transportation budgets, however, FY15 Budget decreased (221K), -17.28% over FY14 Budget.

First, the effect of fully regionalizing the three school districts to preK to 12 has led to salary savings in this section. The CO Personnel Admin Superintendent account decreased \$164,000 due to the reduction of current Boxborough Public Schools Superintendent. Then, the CO Personnel Admin Director - Finance account decreased \$92,000 due to the reduction of Boxborough Public Schools Business Manager position.

Second, the CO Personnel Facilities Coordinator - Transportation Salary account was increased in the FY14 budget over the summer as part of the effort to pay APS expenses out of the FY14 ABRSD budget in order to make those expenses eligible for state reimbursement in FY15. Therefore, the decrease in this account from FY14 to FY15 should be seen in this context.

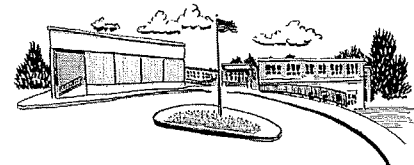
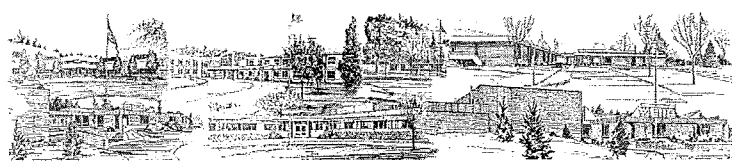
Finally, many central office administrators who were simultaneously paid from both school districts are united in the new ABRSD for the first time. The full salary from the Central Office Account for the Director of Pupil Services can be reconstructed from the CO PERSONNEL PUPIL SVCS DIRECTOR - PPS, DW PERSONNEL ADMIN PUPIL SERVICES DIRECTOR - PERSONAL ADMIN SVCS, and DW PERSONNEL SPED DIRECTOR - SPED accounts. They have been separated for legal reasons and for EOYR reporting purposes. The full salary from the Central Office Account for the Director of Facilities can be reconstructed from the CO PERSONNEL FACILITIES COORDINATOR - TRANSPORTATION, CO PERSONNEL FACILITIES COORDINATOR-FACILITIES and CO PERSONNEL FACILITIES COORDINATOR accounts. That salary has also been divided for EOYR purposes as well as to allow the portion of the job related to Transportation to become eligible for state reimbursement.



## Salaries, Support Staff - 04

### FY14-FY15 OPERATING BUDGET OVERVIEW

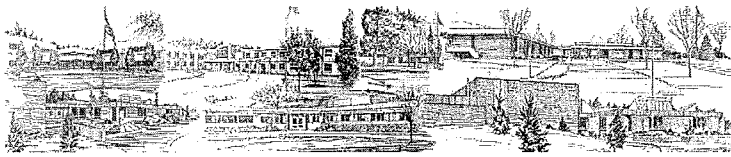
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN ADMIN AST - SCHOOL COMMITTEE	05040101 515007	\$6,514	\$6,686	\$6,854
CO PERSONNEL ADMIN ADMIN AST	05040104 515001	\$144,554	\$147,545	\$73,550
CO PERSONNEL ADMIN ADMIN AST	05040107 515001	\$41,041	\$41,428	\$42,046
CO PERSONNEL ADMIN ASSISTANT - PAYROLL	05040107 515012	\$45,605	\$42,224	\$56,794
CO PERSONNEL ADMIN BOOKKEEPER - ACCOUNTS PAYABLE	05040107 515014	\$89,954	\$91,937	\$92,872
CO PERSONNEL ADMIN OPERATOR - TELEPHONE	05040107 515020	\$43,106	\$50,834	\$51,356
CO PERSONNEL ADMIN SUPERVISOR - PAYROLL	05040107 515021	\$47,050	\$48,342	\$48,749
CO PERSONNEL ADMIN COORDINATOR - BENEFITS	05040108 514013	\$24,767	\$23,372	\$25,008
CO PERSONNEL ADMIN MANAGER - PERSONNEL - NON-CERT	05040108 515018	\$124,060	\$125,887	\$140,799
CO PERSONNEL ADMIN MESSENGER - MAIL	05040108 515019	\$5,707	\$7,105	\$7,268
CO PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	05040112 516013	\$446,519	\$527,292	\$561,985
CO PERSONNEL ADMIN COORDINATOR - ATTENDANCE, BEN	05040115 515016	\$36,501	\$35,057	\$37,512
CO PERSONNEL PUPIL SVCS ADMIN AST - PUPIL SVCS	05041102 515006	\$129,574	\$132,416	\$137,116
CO PERSONNEL FACILITIES ADMIN AST	05042104 515001	\$30,072	\$28,484	\$43,155
CO PERSONNEL FACILITIES ADMIN AST - TRANSPORTATION	05042106 515010	\$30,031	\$28,484	\$14,385
CO PERSONNEL FACILITIES BUS DRIVER - TRANSPORTATION	05042107 516026	\$846,749	\$837,776	\$987,595
CO PERSONNEL FACILITIES DISPATCHER - TRANSPORTATION	05042107 516035	\$61,533	\$63,070	\$64,648
CO PERSONNEL FACILITIES SAFETY - BUS - TRANSPORTATION	05042107 516057	\$4,769	\$2,550	\$35,466
CO PERSONNEL FACILITIES CROSSING GUARD	05042108 516031	\$58,573	\$64,044	\$73,162
RT PERSONNEL FACILITIES ADMIN AST - TRANSPORTATION	13042101 515010	\$0	\$12,091	\$0
RT PERSONNEL FACILITIES BUS DRIVER - TRANSPORTATION	13042101 516026	\$0	\$415,073	\$0
RT PERSONNEL FACILITIES DISPATCHER - TRANSPORTATION	13042101 516035	\$0	\$26,702	\$0
RT PERSONNEL FACILITIES SAFETY - BUS - TRANSPORTATION	13042101 516057	\$0	\$32,866	\$0
RT PERSONNEL FACILITIES SUBS - BUS DRIVER - TRAN	13042101 516700	\$0	\$0	\$0
DW PERSONNEL SPED ADMIN AST - SPED	14040102 515009	\$167,739	\$167,654	\$147,095
DW PERSONNEL ADMIN ADMIN AST	14040104 515001	\$5,902	\$6,049	\$6,198
DW PERSONNEL ADMIN ADMIN AST - CURRICULUM	14040104 515003	\$53,661	\$54,674	\$55,214
DW PERSONNEL SPED PSYCHOLOGIST	14041104 514047	\$175,210	\$239,817	\$303,380
DW PERSONNEL INSTRUCT ADMIN AST - MUSIC	14042703 515005	\$18,529	\$20,054	\$21,506
DW PERSONNEL SPED AIDES/PARAS - SPED	14042709 516011	\$74,767	\$75,728	\$83,787
DW PUPIL SVCS COUNSELING ASSISTANT	14051110 515011	\$0	\$0	\$0
SH PERSONNEL ADMIN DUTIES & SECURITIES	15040101 516036	\$162,464	\$181,380	\$148,931
SH PERSONNEL ADMIN ADMIN AST - DEPARTMENT CHAIR	15040102 515004	\$31,752	\$36,205	\$31,170
SH PERSONNEL PUPIL SVCS ADMIN AST	15040103 515001	\$60,277	\$62,322	\$65,066
SH PERSONNEL ADMIN ADMIN AST	15040105 515001	\$260,783	\$197,948	\$188,784
SH PERSONNEL ADMIN BOOKKEEPER	15040105 515013	\$56,282	\$51,633	\$51,355
SH PERSONNEL ADMIN EVENT STAFF - GRADUATION	15040107 516038	\$1,960	\$3,000	\$3,000
SH PERSONNEL PUPIL SVCS AIDES/PARAS - FACULTY/STU SPT	15041102 516004	\$71,974	\$46,125	\$47,278
SH PERSONNEL PUPIL SVCS TRAINER - DRUG & ALCOHOL	15041102 516067	\$38,870	\$44,954	\$60,900
SH PERSONNEL PUPIL SVCS NURSE	15041103 514044	\$174,427	\$191,044	\$200,797
SH PERSONNEL SPED PSYCHOLOGIST	15041104 514047	\$275,226	\$303,297	\$351,606
SH PERSONNEL ACTIVITIES BUS DRIVER - PERFORMING ARTS	15041701 516024	\$7,359	\$5,725	\$5,725
SH PERSONNEL INSTRUCT AIDES/PARAS - ACADEMIC SUPPORT	15042702 516002	\$41,318	\$43,611	\$44,811
SH PERSONNEL INSTRUCT AIDES/PARAS - SCIENCE	15042702 516010	\$28,643	\$29,155	\$29,577
SH PERSONNEL INSTRUCT AIDES/PARAS - TECH EDUCATION	15042702 516014	\$105,131	\$106,033	\$96,587
SH PERSONNEL INSTRUCT AIDES/PARAS - WORLD LANGUAGE	15042702 516015	\$13,241	\$15,570	\$15,803
SH PERSONNEL INSTRUCT AIDES/PARAS - MEDIA CENTER	15042704 516006	\$51,870	\$52,060	\$45,217
SH PERSONNEL SPED AIDES/PARAS - SPED	15042708 516011	\$141,733	\$176,296	\$194,959
SH PERSONNEL I HKY G SH BUS DRIVER	15048129 516022	\$0	\$0	\$0
JH PERSONNEL PUPIL SVCS ADMIN AST	16040101 515001	\$33,779	\$36,406	\$37,658
JH PERSONNEL ADMIN DUTIES & SECURITIES	16040102 516036	\$43,031	\$47,698	\$48,407
JH PERSONNEL ADMIN ADMIN AST	16040104 515001	\$98,054	\$102,747	\$103,938
JH PERSONNEL PUPIL SVCS NURSE	16041102 514044	\$64,288	\$66,905	\$70,606
JH PERSONNEL SPED PSYCHOLOGIST	16041103 514047	\$160,839	\$165,856	\$170,319
JH PERSONNEL INSTRUCT AIDES/PARAS - TECH EDUCATION	16042702 516014	\$67,051	\$66,631	\$68,103
JH PERSONNEL INSTRUCT AIDES/PARAS - ACADEMIC SUPPORT	16042704 516002	\$24,334	\$26,505	\$26,902
JH PERSONNEL SPED AIDES/PARAS - SPED	16042707 516011	\$248,548	\$244,553	\$310,421
BL PERSONNEL ADMIN ADMIN AST	17040102 515001	\$43,744	\$44,179	\$60,696



## Salaries, Support Staff - 04

### FY14-FY15 OPERATING BUDGET OVERVIEW

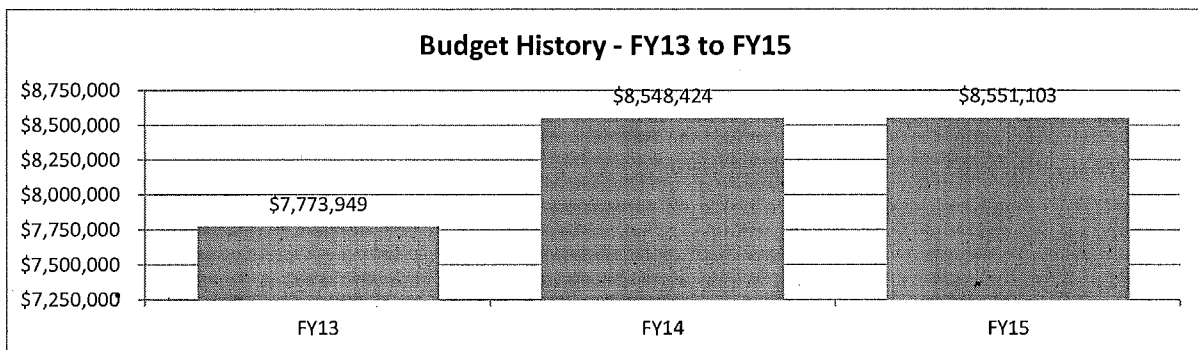
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
BL PERSONNEL ADMIN MONITOR	17040103 516054	\$0	\$0	\$0
BL PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	17040104 516013	\$14,394	\$41,856	\$28,276
BL PERSONNEL PUPIL SVCS NURSE	17041102 514044	\$51,824	\$53,688	\$68,560
BL PERSONNEL INSTRUCT AIDES/PARAS	17042702 516001	\$146,544	\$158,671	\$114,670
BL PERSONNEL SPED AIDES/PARAS - SPED	17042707 516011	\$272,750	\$315,515	\$396,439
BL PERSONNEL INSTRUCT AIDES/PARAS - KINDERGARTEN	17042709 516005	\$0	\$0	\$0
BL PERSONNEL INSTRUCT AIDES/PARAS - READING	17042709 516009	\$0	\$0	\$0
BL PERSONNEL INSTRUCT AIDES/PARAS - MEDIA CENTER	17042710 516006	\$0	\$0	\$0
BL PERSONNEL INSTRUCT BUS DRIVER - MUSIC	17042711 516023	\$0	\$0	\$0
CN PERSONNEL ADMIN ADMIN AST	18040102 515001	\$61,430	\$62,862	\$63,519
CN PERSONNEL ADMIN MONITOR	18040103 516054	\$19,608	\$23,032	\$23,378
CN PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	18040104 516013	\$16,946	\$15,998	\$16,238
CN PERSONNEL PUPIL SVCS NURSE	18041102 514044	\$60,362	\$64,558	\$69,589
CN PERSONNEL SPED AIDES/PARAS - SPED	18042705 516011	\$71,481	\$83,120	\$81,613
CN PERSONNEL INSTRUCT AIDES/PARAS - KINDERGARTEN	18042706 516005	\$30,193	\$0	\$0
CN PERSONNEL INSTRUCT AIDES/PARAS - READING	18042706 516009	\$99,601	\$77,341	\$78,501
CN PERSONNEL INSTRUCT AIDES/PARAS - MEDIA CENTER	18042707 516006	\$22,731	\$22,600	\$22,935
DO PERSONNEL ADMIN ADMIN AST	19040102 515001	\$62,435	\$64,758	\$65,407
DO PERSONNEL ADMIN MONITOR	19040103 516054	\$20,461	\$23,032	\$23,378
DO PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	19040104 516013	\$20,150	\$15,998	\$16,238
DO PERSONNEL PUPIL SVCS NURSE	19041102 514044	\$55,392	\$60,291	\$63,888
DO PERSONNEL SPED AIDES/PARAS - SPED	19042705 516011	\$102,122	\$103,988	\$105,986
DO PERSONNEL INSTRUCT AIDES/PARAS - READING	19042706 516009	\$72,646	\$80,067	\$81,268
DO PERSONNEL INSTRUCT AIDES/PARAS - MEDIA CENTER	19042707 516006	\$19,461	\$21,308	\$21,698
GA PERSONNEL ADMIN ADMIN AST	20040102 515001	\$52,803	\$56,632	\$60,445
GA PERSONNEL ADMIN MONITOR	20040103 516054	\$19,559	\$23,032	\$23,378
GA PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	20040104 516013	\$17,396	\$18,132	\$18,399
GA PERSONNEL PUPIL SVCS NURSE	20041102 514044	\$89,821	\$91,440	\$94,819
GA PERSONNEL SPED AIDES/PARAS - SPED	20042705 516011	\$202,884	\$214,484	\$222,921
GA PERSONNEL INSTRUCT AIDES/PARAS - KINDERGARTEN	20042706 516005	\$107	\$0	\$0
GA PERSONNEL INSTRUCT AIDES/PARAS - READING	20042706 516009	\$124,288	\$77,341	\$78,501
GA PERSONNEL INSTRUCT AIDES/PARAS - MEDIA CENTER	20042707 516006	\$22,320	\$22,530	\$22,867
MC PERSONNEL ADMIN ADMIN AST	21040102 515001	\$58,770	\$62,987	\$61,763
MC PERSONNEL ADMIN MONITOR	21040103 516054	\$19,464	\$23,032	\$23,377
MC PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	21040104 516013	\$17,511	\$15,998	\$16,238
MC PERSONNEL PUPIL SVCS NURSE	21041102 514044	\$74,413	\$76,079	\$78,167
MC PERSONNEL SPED ASSISTANT - SPED	21042705 516019	\$183,017	\$207,784	\$216,076
MC PERSONNEL INSTRUCT AIDES/PARAS - KINDERGARTEN	21042706 516005	\$12,194	\$0	\$0
MC PERSONNEL INSTRUCT AIDES/PARAS - READING	21042706 516009	\$76,991	\$77,341	\$78,501
MC PERSONNEL INSTRUCT AIDES/PARAS - MEDIA SUPPORT	21042707 516007	\$20,105	\$21,303	\$22,368
ME PERSONNEL ADMIN ADMIN AST	22040102 515001	\$64,361	\$67,672	\$70,320
ME PERSONNEL ADMIN MONITOR	22040103 516054	\$18,204	\$23,032	\$23,378
ME PERSONNEL ADMIN AIDES/PARAS - TECHNOLOGY	22040104 516013	\$9,944	\$15,998	\$16,238
ME PERSONNEL PUPIL SVCS NURSE	22041102 514044	\$74,383	\$75,355	\$78,137
ME PERSONNEL SPED AIDES/PARAS - SPED	22042705 516011	\$245,141	\$241,803	\$259,865
ME PERSONNEL INSTRUCT AIDES/PARAS - KINDERGARTEN	22042706 516005	\$34,732	\$37,979	\$39,343
ME PERSONNEL INSTRUCT AIDES/PARAS - MEDIA CENTER	22042706 516006	\$21,652	\$22,634	\$22,971
ME PERSONNEL INSTRUCT AIDES/PARAS - READING	22042706 516009	\$73,897	\$84,073	\$85,334
<b>TOTAL EXPENSES</b>		<b>\$7,773,949</b>	<b>\$8,548,424</b>	<b>\$8,551,103</b>



## Salaries, Support Staff - 04

### FY14-FY15 OPERATING BUDGET OVERVIEW

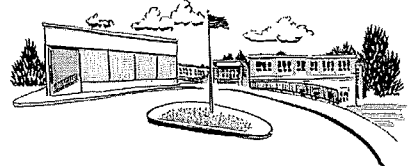
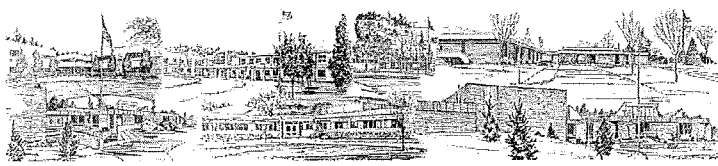
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
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#### EXPLANATION & JUSTIFICATION:

The FY15 Budget for Salaries, Support Staff is increasing \$2,679, or .03% over the FY14 Budget. Without question, this may be the most complex presentation of a section in the entire budget.

- 1) **Savings from regionalization.** The DW Personnel Sped Admin Assist - Sped account was decreased \$23,000, the CO Personnel Admin Assist was decreased By \$23,000, the BL Personnel Admin Assist account was decreased by \$36,000, and the BL Personnel Admin Aides/Paras - Technology account was decreased by \$25,000 due to proposed savings from Regionalization.
- 2) **New Proposed Positions from Realignment.** The DW Personnel Sped Psychologist account increased \$42,000 due to addition of .6 FTE new DW School Psychologist. The SH Personnel Sped Psychologist increased by a .5 FTE, or \$35,000, for a proposed new position.
- 3) **Changes in transportation routes.** The CO Personnel Facilities Bus Driver - Transportation account increased \$150,000 due to increase of seven (7) additional drivers in FY15 with the current Two-Tier Bus System merging with Boxborough routes.
- 4) The BL Personnel Sped Aides/Paras - Sped account was increased \$81,000 due to the addition of two extra positions in the FY15 budget based on enrollment needs.
- 5) Several Regional Transportation accounts (RT Personnel Facilities Admin Asst - Transportation, RT Personnel Facilities Bus Driver - Transportation, RT Personnel Facilities Dispatcher - Transportation, RT Personnel Facilities Safety - Bus - Transportation) were increased by \$486,700 in the ABRSD FY14 budget in order to make those expenses eligible for state reimbursement. Those accounts can now be decreased by \$486,700 for the FY15 Budget.

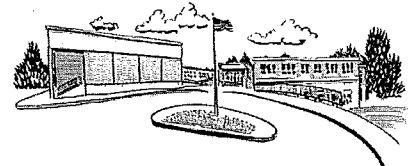
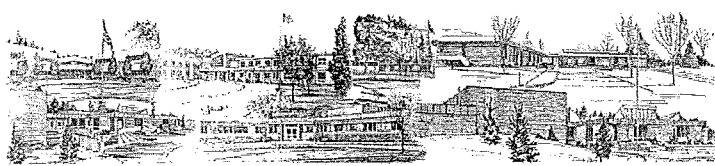


## Salaries, Athletics - 05

### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ATHLETICS DIRECTOR	05048101 514025	\$117,166	\$119,995	\$122,833
CO PERSONNEL ATHLETICS ADMIN AST - ATHLETICS	05048102 515002	\$18,529	\$20,054	\$21,506
CO PERSONNEL ATHLETICS TRAINER	05048103 516064	\$58,149	\$59,602	\$67,000
SH PERSONNEL ALPINE SKI COACH	15048101 514010	\$5,162	\$5,162	\$5,239
SH PERSONNEL BASEBALL COACH	15048102 514010	\$6,408	\$6,408	\$6,504
SH PERSONNEL BBALL B SH COACH	15048103 514010	\$16,581	\$16,581	\$16,830
SH PERSONNEL BBALL CHLD COACH	15048104 514010	\$7,832	\$6,461	\$6,558
SH PERSONNEL BBALL G SH COACH	15048105 514010	\$11,895	\$11,895	\$12,073
SH PERSONNEL C CNTRY COACH	15048106 514010	\$4,289	\$5,162	\$5,239
SH PERSONNEL C CNTR SKI COACH	15048107 514010	\$5,162	\$5,162	\$5,239
SH PERSONNEL F HCKEY COACH	15048108 514010	\$10,573	\$10,573	\$10,732
SH PERSONNEL FBALL SH COACH	15048109 514010	\$32,040	\$32,040	\$32,521
SH PERSONNEL FBALL CHLD COACH	15048110 514010	\$6,461	\$6,461	\$6,558
SH PERSONNEL GYMNSTCS G COACH	15048111 514010	\$8,379	\$8,517	\$8,648
SH PERSONNEL LACR B SH COACH	15048112 514010	\$7,512	\$7,512	\$12,381
SH PERSONNEL SOCC B SH COACH	15048113 514010	\$10,545	\$10,606	\$19,220
SH PERSONNEL SOCC G SH COACH	15048114 514010	\$3,916	\$3,977	\$8,264
SH PERSONNEL S TRK B SH COACH	15048115 514010	\$6,408	\$6,408	\$6,504
SH PERSONNEL S TRK G SH COACH	15048116 514010	\$6,408	\$6,408	\$6,504
SH PERSONNEL SWIM - B COACH	15048117 514010	\$5,162	\$5,162	\$5,239
SH PERSONNEL SWIM - G COACH	15048118 514010	\$11,614	\$11,873	\$12,051
SH PERSONNEL WRESTLING COACH	15048119 514010	\$8,658	\$8,517	\$8,645
SH PERSONNEL SFTBALL SH COACH	15048120 514010	\$10,573	\$10,573	\$10,573
SH PERSONNEL WTRACK - B COACH	15048121 514010	\$6,629	\$6,629	\$6,629
SH PERSONNEL WTRACK - G COACH	15048122 514010	\$10,573	\$10,794	\$10,794
SH PERSONNEL LACR G COACH	15048123 514010	\$7,512	\$7,512	\$12,381
SH PERSONNEL VBALL - G COACH	15048124 514010	\$10,573	\$10,573	\$10,573
SH PERSONNEL SOCC G FR COACH	15048125 514010	\$4,165	\$4,165	\$4,165
SH PERSONNEL IHKY G SH COACH	15048126 514010	\$7,512	\$7,512	\$7,512
SH PERSONNEL IHKY B SH COACH	15048127 514010	\$12,198	\$11,895	\$16,830
SH PERSONNEL GOLF - SH COACH	15048128 514010	\$3,977	\$4,005	\$4,005
SH PERSONNEL SOCC G SH COACH	15048130 514010	\$6,629	\$6,629	\$6,629
JH PERSONNEL ACTIVITIES COORDINATOR - INTRAMURALS	16041701 514017	\$2,220	\$3,075	\$3,075
SH PERSONNEL TENNIS - G COACH	To Be Created	\$0	\$3,977	\$7,442
SH PERSONNEL TENNIS - B COACH	To Be Created	\$0	\$3,977	\$4,037
<b>TOTAL EXPENSES</b>		<b>\$451,409</b>	<b>\$465,852</b>	<b>\$510,933</b>

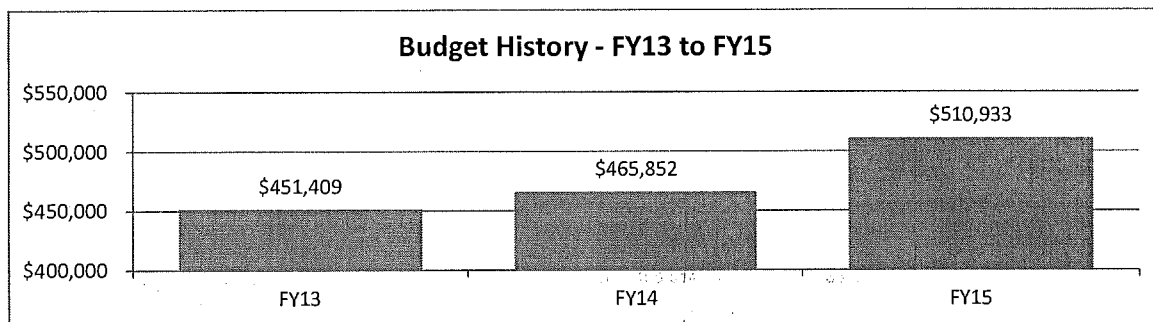




## Salaries, Athletics - 05

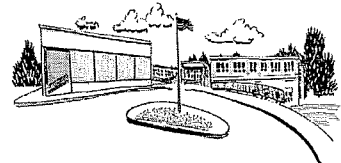
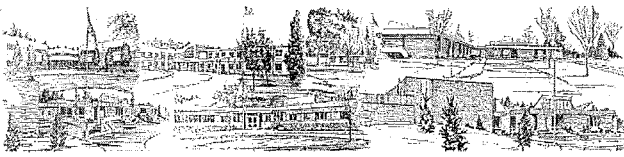
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
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#### EXPLANATION & JUSTIFICATION:

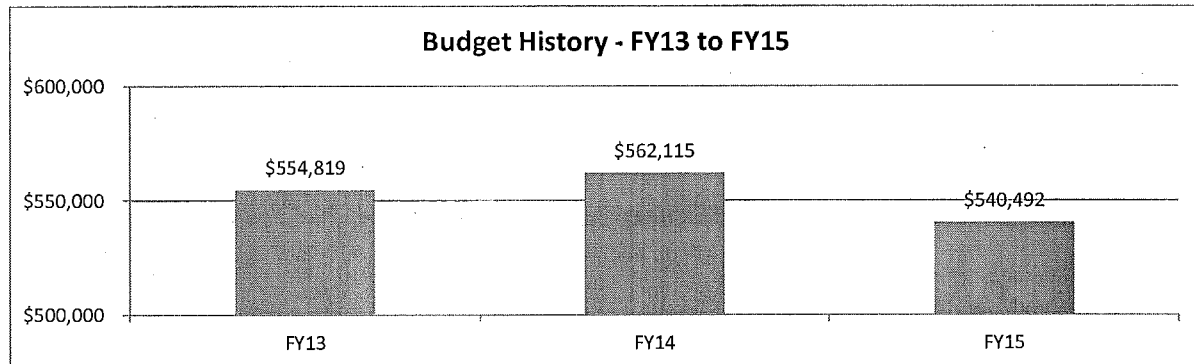
The FY15 Budget for Salaries, Athletics is increasing \$45,081, or 9.68% over the FY14 Budget. Due to two consecutive years of shortfalls in the Athletic Special Revolving Fund at the close of the fiscal year, \$31,000 in coaches salaries were moved from the Athletics Revolving Fund into the ABRSD general fund budget. Please see more information on Athletics in the Special Revenue Reports section in the back of the annual budget beginning on page 89.



## Salaries, Buildings - 06

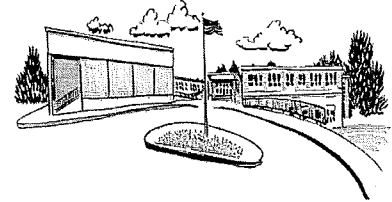
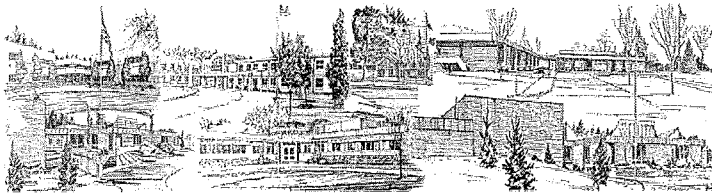
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN TRAINER - ENERGY	05040113 516068	\$53,027	\$61,500	\$63,038
CO PERSONNEL FACILITIES CUSTODIAN - SUMMER	05042102 516034	\$0	\$0	\$0
CO PERSONNEL FACILITIES MNT & REPR - BLDGS	05042102 516047	\$59,117	\$60,476	\$61,361
CO PERSONNEL FACILITIES MNT & REPR - GROUNDS	05042102 516049	\$59,712	\$60,476	\$61,361
CO PERSONNEL FACILITIES MNT & REPR - GROUNDS - SUMMER	05042102 516050	\$5,371	\$0	\$0
CO PERSONNEL FACILITIES CUSTODIAN - SUMMER	05042103 516034	\$30,049	\$30,000	\$30,000
CO PERSONNEL FACILITIES MNT & REPR - BLDGS	05042103 516047	\$139,990	\$142,359	\$144,472
CO PERSONNEL FACILITIES MNT & REPR - BLDGS - SUMMER	05042103 516048	\$47,368	\$40,000	\$40,000
CO PERSONNEL FACILITIES MECHANIC - TRANSPORTATION	05042107 516053	\$67,377	\$68,392	\$69,510
CO FACILITIES PLOWING AND SWEEPING	05072108 516056	\$39,418	\$30,750	\$30,750
RT PERSONNEL FACILITIES MECHANIC - TRANSPORTATION	13042101 516053	\$0	\$28,362	\$0
JH FACILITIES MNT & REPR - BLDGS	16072106 516047	\$53,390	\$39,800	\$40,000
<b>TOTAL EXPENSES</b>		<b>\$554,819</b>	<b>\$562,115</b>	<b>\$540,492</b>



#### EXPLANATION & JUSTIFICATION:

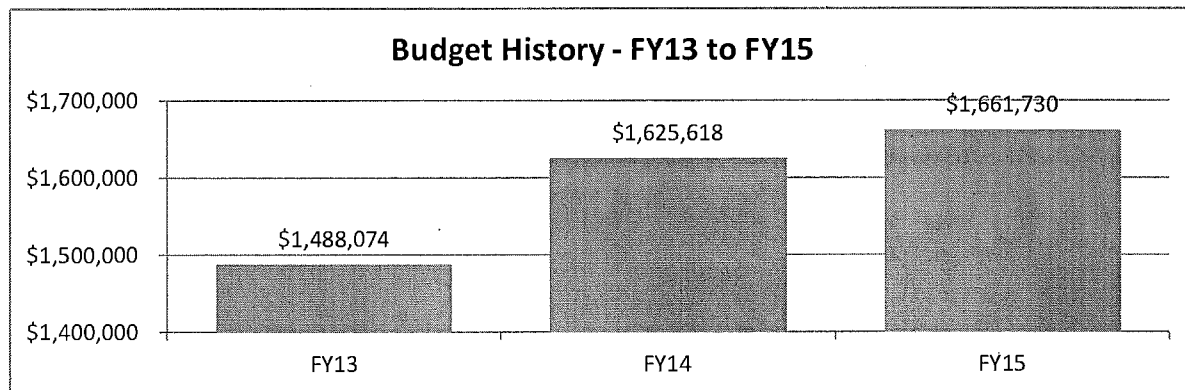
The recommended FY15 Budget is anticipated to decrease by \$21,623, or -3.85% over the FY14 Budget. The RT Personnel Facilities Mechanic - Transportation Salary FY14 budget can be reduced by \$28,362 for FY15. This was done because additional monies were appropriated in FY14 in Acton-Boxborough Regional School District in order to pay Acton Public Schools Transportation costs out of ABRSD in FY14 in order to qualify for state reimbursement.



## Salaries, Custodial - 07

### FY14-FY15 OPERATING BUDGET OVERVIEW

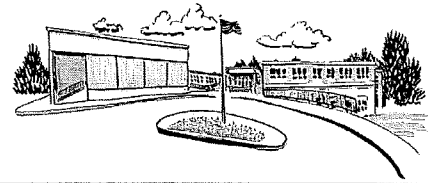
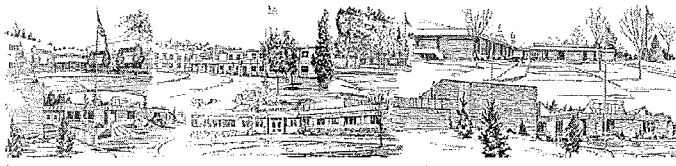
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL FACILITIES CUSTODIAN	05042103 516033	\$139,990	\$142,359	\$198,874
AD PERSONNEL FACILITIES CUSTODIAN	05042110 516033	\$53,636	\$53,461	\$54,344
SH PERSONNEL FACILITIES CUSTODIAN	15042101 516033	\$393,399	\$430,589	\$438,342
JH PERSONNEL FACILITIES CUSTODIAN	16042102 516033	\$327,144	\$336,054	\$341,230
BL PERSONNEL FACILITIES CUSTODIAN	17042101 516033	\$131,403	\$135,318	\$98,118
CN PERSONNEL FACILITIES CUSTODIAN	18042101 516033	\$87,442	\$102,965	\$104,484
DO PERSONNEL FACILITIES CUSTODIAN	19042101 516033	\$83,590	\$102,865	\$103,734
GA PERSONNEL FACILITIES CUSTODIAN	20042101 516033	\$71,646	\$104,324	\$101,140
MC PERSONNEL FACILITIES CUSTODIAN	21042101 516033	\$93,402	\$102,524	\$104,617
ME PERSONNEL FACILITIES CUSTODIAN	22042101 516033	\$106,421	\$115,159	\$116,847
<b>TOTAL EXPENSES</b>		<b>\$1,488,074</b>	<b>\$1,625,618</b>	<b>\$1,661,730</b>



#### EXPLANATION & JUSTIFICATION:

The FY15 Budget for Custodians is increasing \$36,112, or 2.22% over the FY14 Budget.

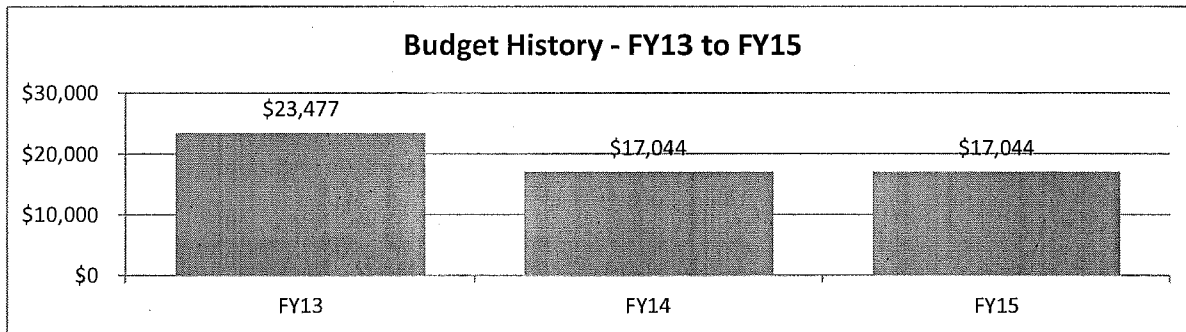
The significant \$56,515 increase in the Central Office Facilities Custodian reflects the transfer into this systemwide account the current third custodian at the Blanchard School. In FY15, the Blanchard school will have two custodians; the third one will be based at that school but will be free to work at any of the schools to cover potential shifts.



## Salaries, Home Instruction - 08

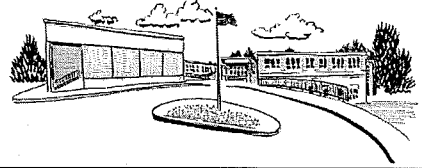
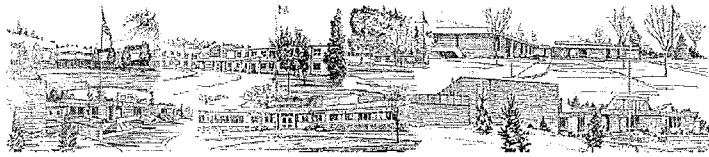
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
DW PUPIL SVCS SPED INSTRUCTOR - HOME - SPED	14052706 514035	\$23,477	\$17,044	\$17,044
<b>TOTAL EXPENSES</b>		<b>\$23,477</b>	<b>\$17,044</b>	<b>\$17,044</b>



#### EXPLANATION & JUSTIFICATION:

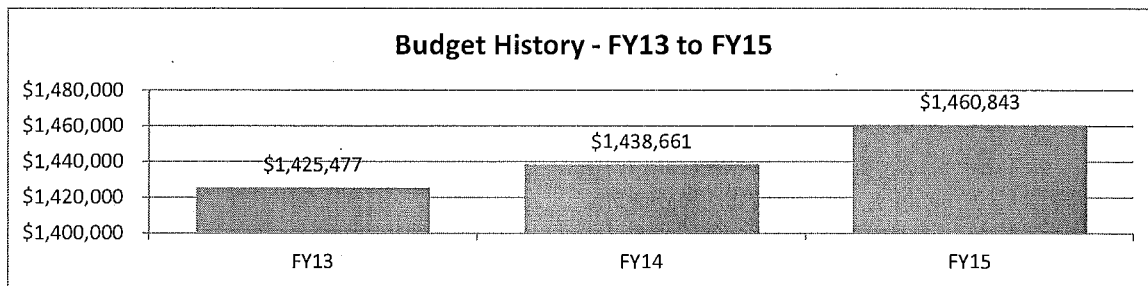
The FY15 Budget for Salaries, Home Instruction, is level funded at the FY14 Budget level.



## Salaries, Miscellaneous Pupil Services - 09

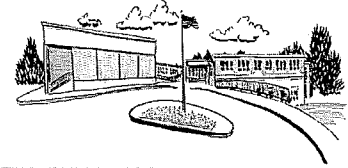
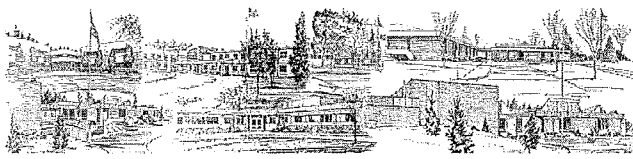
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PUPIL SVCS SPED AIDES/PARAS - MEDICAL - SPED	05051110 516008	\$17,027	\$18,000	\$42,000
CO PUPIL SVCS NURSE - SUMMER	05051111 514045	\$15,725	\$16,225	\$16,225
DW PERSONNEL ADMIN TRAINER - AUTISTIC	14040112 516065	\$561,428	\$599,663	\$586,480
DW PERSONNEL PUPIL SVCS COORDINATOR - AUTISTIC	14041105 514012	\$74,264	\$76,120	\$76,401
DW PERSONNEL INSTRUCT LEADER - TEAM	14042705 514040	\$28,905	\$29,627	\$30,364
DW PUPIL SVCS SVCS - WORK STUDY	14050101 516058	\$1,613	\$3,000	\$3,000
DW PUPIL SVCS SPED AIDES/PARAS - SPED - SUMMER	14051103 516012	\$0	\$0	\$0
DW PUPIL SVCS SPED TEACHER - REFERRAL - SPED	14051104 514077	\$131,163	\$110,750	\$110,750
DW PUPIL SVCS SPED CNTRD SVCS - SPEC - SPED	14051105 524030	\$328,064	\$305,301	\$305,648
DW PUPIL SVCS SPED CNTRD SVCS-TUTOR-HOME-SPED	14051105 524039	\$10,654	\$20,000	\$20,000
DW PUPIL SVCS SPED SPEC - SUMMER - SPED	14051111 514055	\$59,244	\$57,000	\$57,000
DW PUPIL SVCS SVCS - TRANSLATION	14051112 524129	\$16,037	\$20,000	\$30,000
DW PUPIL SVCS INSTRUCT STIPEND - SPED - SUMMER	14052702 514914	\$63,644	\$65,000	\$65,000
DW PUPIL SVCS INSTRUCT AIDES/PARAS - SPED - SUMMER	14052703 516012	\$84,310	\$85,000	\$85,000
SH PUPIL SVCS COUNSELING COUNSELOR - SUMMER	15051102 514024	\$17,350	\$18,725	\$18,725
JH PUPIL SVCS COUNSELING COUNSELOR - SUMMER	16051101 514024	\$5,046	\$5,000	\$5,000
BL KINDERGARTEN SCREENING	To Be Created	\$0	\$250	\$250
BL EVALUATIONS AND CONSULTATIONS	To Be Created	\$5,947	\$3,300	\$3,300
BL INTEGRATED PRESCHOOL SUMMER	To Be Created	\$4,192	\$5,700	\$5,700
BL TESTING & ASSESSMENT	To Be Created	\$8,264	\$0	\$0
BL SPED SERVICES - RECLASSES TO TESTING & ASSESSMENT	To Be Created	(\$7,399)	\$0	\$0
<b>TOTAL EXPENSES</b>		<b>\$1,425,477</b>	<b>\$1,438,661</b>	<b>\$1,460,843</b>



#### EXPLANATION & JUSTIFICATION:

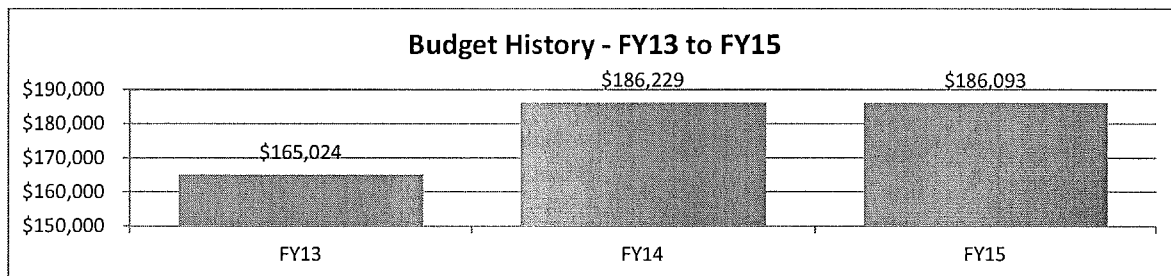
This recommended FY15 Budget for Miscellaneous Pupil Services salaries is increasing \$22,182, or 1.54% over the FY14 Budget.



## Salaries, Substitutes Miscellaneous - 11

### FY14-FY15 OPERATING BUDGET OVERVIEW

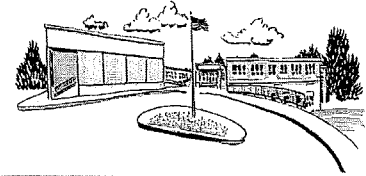
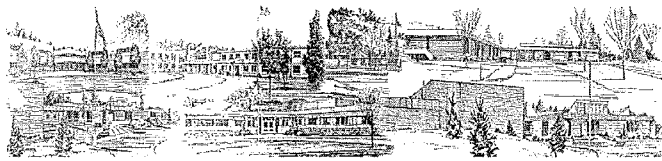
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN SUBS - ADMIN AST	05040104 515700	\$935	\$1,022	\$1,022
CO PERSONNEL FACILITIES SUBS - CROSSING GUARD	05042108 516701	\$2,354	\$2,100	\$2,100
CO PERSONNEL FACILITIES SUBS - CROSSING GUARD - TRAN	05042108 516702	\$3,392	\$2,973	\$3,000
CO PERSONNEL FACILITIES SUBS - CUSTODIAN	05042110 516703	\$2,129	\$1,000	\$1,000
CO PUPIL SVCS SUBS - ADMIN AST	05051103 515700	\$2,743	\$3,588	\$3,588
DW PERSONNEL ADMIN SUBS - ADMIN AST	14040104 515700	\$1,875	\$2,100	\$2,100
DW PERSONNEL INSTRUCT SUBS - CERTIFIED - OTHER	14042704 514701	\$81,631	\$92,663	\$92,500
SH PERSONNEL ADMIN SUBS - ADMIN AST	15040105 515700	\$0	\$578	\$578
SH PERSONNEL FACILITIES SUBS - CUSTODIAN	15042101 516703	\$9,301	\$18,000	\$18,000
JH PERSONNEL ADMIN SUBS - ADMIN AST	16040104 515700	\$0	\$0	\$0
JH PERSONNEL FACILITIES SUBS - CUSTODIAN	16042102 516703	\$4,895	\$8,000	\$8,000
BL PERSONNEL ADMIN SUBS - ADMIN AST	17040102 515700	\$0	\$0	\$0
BL PERSONNEL FACILITIES SUBS - CUSTODIAN	17042101 516703	\$2,935	\$4,480	\$4,480
CN PERSONNEL ADMIN SUBS - ADMIN AST	18040102 515700	\$162	\$525	\$525
CN PERSONNEL FACILITIES SUBS - CUSTODIAN	18042101 516703	\$2,793	\$7,350	\$7,350
DO PERSONNEL ADMIN SUBS - ADMIN AST	19040102 515700	\$1,023	\$1,200	\$1,200
DO PERSONNEL FACILITIES SUBS - CUSTODIAN	19042101 516703	\$29,013	\$12,350	\$12,350
GA PERSONNEL ADMIN SUBS - ADMIN AST	20040102 515700	\$2,689	\$525	\$525
GA PERSONNEL FACILITIES SUBS - CUSTODIAN	20042101 516703	\$5,460	\$7,350	\$7,350
MC PERSONNEL ADMIN SUBS - ADMIN AST	21040102 515700	\$0	\$525	\$525
MC PERSONNEL FACILITIES SUBS - CUSTODIAN	21042101 516703	\$1,289	\$5,000	\$5,000
ME PERSONNEL ADMIN SUBS - ADMIN AST	22040102 515700	\$1,380	\$525	\$525
ME PERSONNEL FACILITIES SUBS - CUSTODIAN	22042101 516703	\$8,376	\$12,350	\$12,350
BL NURSE SUBSTITUTES	To Be Created	\$650	\$1,500	\$1,500
CO: TRANSP BUS SUBS	To Be Created	\$0	\$525	\$525
<b>TOTAL EXPENSES</b>		<b>\$165,024</b>	<b>\$186,229</b>	<b>\$186,093</b>



#### EXPLANATION & JUSTIFICATION:

The recommended FY15 Budget for Miscellaneous Substitutes is projected to decrease by \$136, or -.07% over the FY14 Budget.

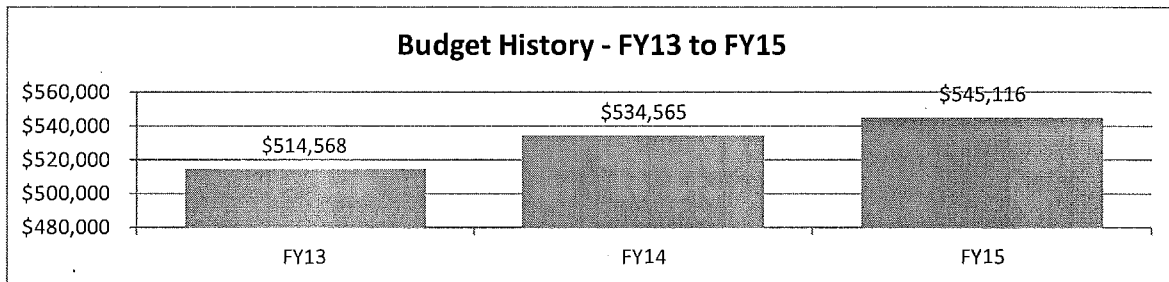
The vast majority of this account pays for substitutes to cover religious holidays, personal and paternity days, as well as Jury duty absences.



## Salaries, Substitutes Instructional - 12

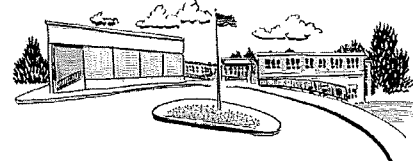
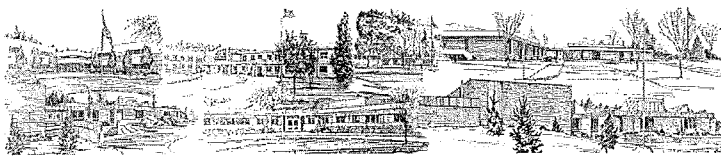
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN COORDINATOR - SUBSTITUTES	05040109 516030	\$2,216	\$3,029	\$3,074
DW CURR/INSTR INSTRUCT SUBS - PROF DEV	14022702 516705	\$560	\$9,940	\$10,200
DW PERSONNEL INSTRUCT SUBS - CERTIFIED	14042701 514700	\$110,784	\$122,000	\$167,000
DW PERSONNEL INSTRUCT SUBS - CERTIFIED - SICK	14042704 514702	\$273,559	\$230,000	\$265,000
SH PERSONNEL INSTRUCT SUBS - CERTIFIED	15042709 514700	\$9,204	\$10,250	\$10,250
SH PERSONNEL INSTRUCT SUBS - CERTIFIED - SICK	15042709 514702	\$13,138	\$22,550	\$22,550
JH PERSONNEL INSTRUCT SUBS - CERTIFIED - SICK	16042701 514702	\$29,590	\$31,826	\$31,826
JH PERSONNEL INSTRUCT SUBS - CERTIFIED	16042708 514700	\$8,243	\$10,763	\$10,763
BL PERSONNEL INSTRUCT SUBS - CERTIFIED	17042712 514700	\$39,992	\$72,000	\$5,000
BL PRINC INSTRUCT CNTRD SVCS - TEACHER - SUBS	17172702 524034	\$0	\$0	\$0
CN PERSONNEL INSTRUCT SUBS - CERTIFIED	18042708 514700	\$2,509	\$3,895	\$4,000
DO PERSONNEL INSTRUCT SUBS - CERTIFIED	19042708 514700	\$2,323	\$2,453	\$2,453
GA PERSONNEL INSTRUCT SUBS - CERTIFIED	20042708 514700	\$7,209	\$7,175	\$5,000
GA PRINC INSTRUCT CNTRD SVCS - TEACHER - SUBS	20202702 524034	\$0	\$0	\$0
MC PERSONNEL INSTRUCT SUBS - CERTIFIED	21042708 514700	\$7,497	\$3,046	\$2,000
ME PERSONNEL INSTRUCT SUBS - CERTIFIED	22042707 514700	\$7,745	\$5,638	\$6,000
<b>TOTAL EXPENSES</b>		<b>\$514,568</b>	<b>\$534,565</b>	<b>\$545,116</b>



#### EXPLANATION & JUSTIFICATION:

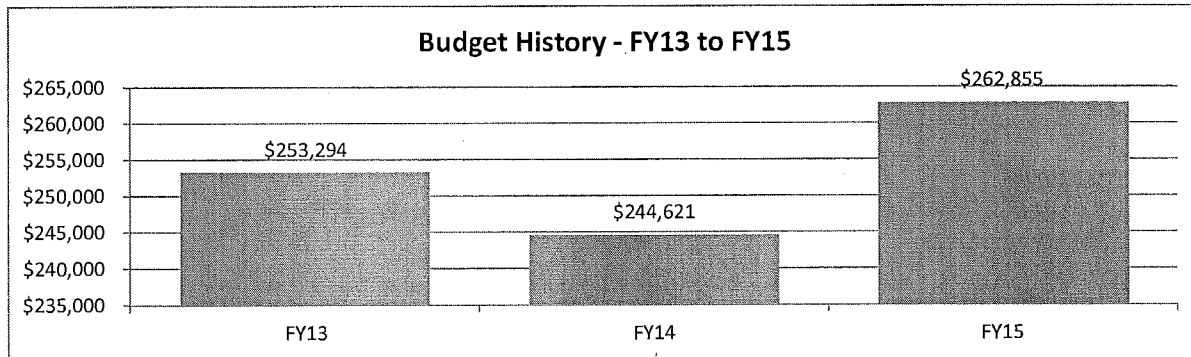
The Substitutes Instructional account was designed to stand on its own this year to differentiate it from Miscellaneous Substitutes. There also needs to be a consolidation of substitute line items for all schools, including a major influx of funds from the Blanchard school budget. Some of those funds were directed towards towards a seperate substitute account for Blanchard, the rest into the districtwide accounts for certified subs. Some consideration was placed towards making sure that the account was budgeted at the correct account for FY15 based on trends that we are seeing during FY14. Overall, once consolidated, the account will be increasing \$10,551, or 1.97% over the FY14 budget.



## Salaries, Overtime - 13

### FY14-FY15 OPERATING BUDGET OVERVIEW

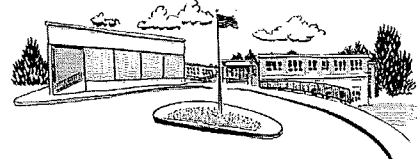
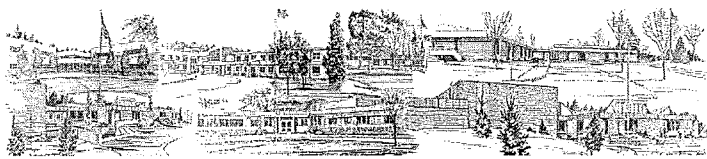
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN OVERTIME	05040104 515800	\$1,076	\$1,050	\$1,050
CO PERSONNEL ADMIN OVERTIME - ADMIN AST - SUBS	05040104 515802	\$1,076	\$2,000	\$2,000
CO PERSONNEL ADMIN OVERTIME - ADMIN AST	05040107 515801	\$64	\$50	\$0
CO PERSONNEL FACILITIES OVERTIME - CUSTODIAN	05042102 516801	\$16,883	\$16,000	\$16,000
CO PERSONNEL FACILITIES OVERTIME - GROUNDS	05042102 516803	\$24,026	\$18,000	\$28,000
CO PERSONNEL FACILITIES OVERTIME - CUSTODIAN	05042103 516801	\$15,576	\$13,000	\$13,000
CO PERSONNEL FACILITIES OVERTIME - MNT & REPR - BLDGS	05042103 516804	\$44,079	\$34,000	\$44,000
CO PERSONNEL FACILITIES OVERTIME - ADMIN AST - TRAN	05042106 515803	\$17,108	\$24,000	\$24,000
CO PERSONNEL FACILITIES OVERTIME - BUS DRIVER - TRAN	05042107 516800	\$6,281	\$12,730	\$11,365
CO PERSONNEL FACILITIES OVERTIME - DISPATCHER - TRAN	05042107 516802	\$5,888	\$3,000	\$10,000
CO PERSONNEL FACILITIES OVERTIME - MECHANIC - TRAN	05042107 516805	\$4,878	\$5,000	\$8,000
CO PERSONNEL FACILITIES OVERTIME - SECURITY	05042111 516806	\$6,999	\$6,300	\$630
RT PERSONNEL FACILITIES OVERTIME - TRANSPORTATION	13042101 515804	\$0	\$10,681	\$0
SH PERSONNEL ADMIN OVERTIME - SECURITY	15040106 516806	\$27,498	\$32,000	\$32,000
JH PERSONNEL ADMIN OVERTIME - ADMIN AST	16040104 515801	\$198	\$210	\$210
JH PERSONNEL FACILITIES OVERTIME - SECURITY	16042101 516806	\$13,214	\$14,000	\$14,000
BL PERSONNEL FACILITIES OVERTIME - CUSTODIAN	17042101 516801	\$0	\$0	\$0
BL PERSONNEL FACILITIES OVERTIME - SECURITY	17042102 516806	\$0	\$0	\$6,000
CN PERSONNEL FACILITIES OVERTIME - SECURITY	18042102 516806	\$9,578	\$11,000	\$11,000
DO PERSONNEL FACILITIES OVERTIME - SECURITY	19042102 516806	\$28,859	\$18,000	\$18,000
GA PERSONNEL FACILITIES OVERTIME - SECURITY	20042102 516806	\$17,850	\$6,300	\$6,300
MC PERSONNEL FACILITIES OVERTIME - SECURITY	21042102 516806	\$10,011	\$11,000	\$11,000
ME PERSONNEL FACILITIES OVERTIME - SECURITY	22042102 516806	\$2,353	\$6,300	\$6,300
<b>TOTAL EXPENSES</b>		<b>\$253,294</b>	<b>\$244,621</b>	<b>\$262,855</b>



#### EXPLANATION & JUSTIFICATION:

For the first time, all related overtime expenses have been centralized from the three school systems in one place. Due to trends that are emerging during the current FY14 school year, the FY15 Budget for overtime is recommended to increase by \$18,234, or 7.45% over the FY14 Budget. This accounts will be highly scrutinized during the budget process by the Finance staff to see if more recent trends are holding that was the cause of requesting the increase; if those trends change, we will recommend a decrease in this account.

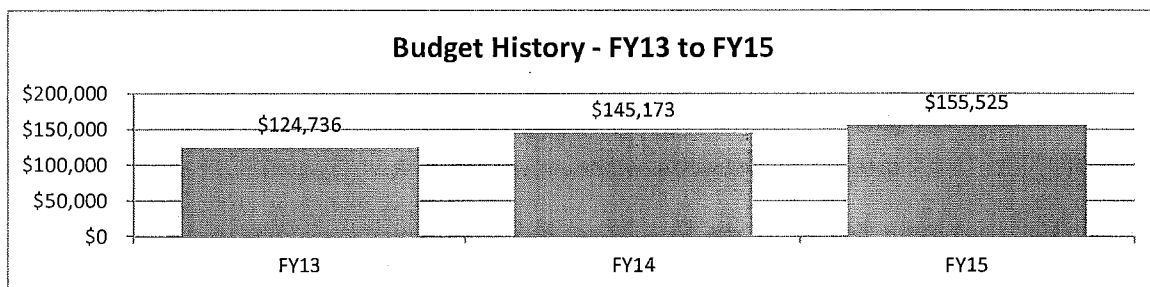




## Stipends, Curriculum & Instruction - 14

### FY14-FY15 OPERATING BUDGET OVERVIEW

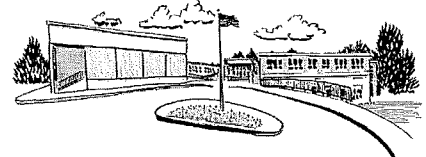
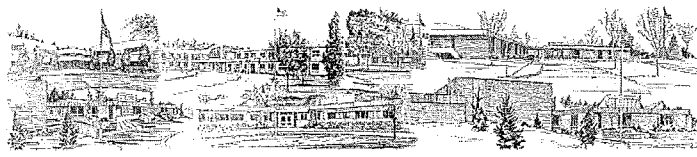
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
DW CURR/INSTR ADMIN STIPEND - R & D	14020102 514913	\$30,123	\$53,200	\$48,500
DW CURR/INSTR ADMIN STIPEND - TRAINING & EDUCATION	14020102 514916	\$8,844	\$9,738	\$20,000
DW CURR/INSTR INSTRUCT STIPEND - MENTOR	14022704 514907	\$25,143	\$23,310	\$26,600
DW CURR/INSTR INSTRUCT STIPEND - PROFESSIONAL	14022706 514909	\$41,416	\$42,000	\$42,000
SH PERSONNEL ADMIN STIPEND - WEBSITE	15040101 516902	\$1,500	\$1,500	\$1,500
SH PERSONNEL ADMIN STIPEND - MEETINGS & TRAININGS	15040108 514906	\$6,200	\$5,125	\$5,125
SH PERSONNEL INSTRUCT STIPEND - PROFESSIONAL	15042710 514909	\$2,420	\$0	\$0
SH PERSONNEL INSTRUCT STIPEND - PROFESSIONAL	15042711 514909	\$2,340	\$2,050	\$2,050
JH PERSONNEL ADMIN STIPEND - WEBSITE	16040105 516902	\$750	\$750	\$750
BL PERSONNEL ADMIN STIPEND - WEBSITE	17040104 516902	\$0	\$0	\$1,500
CN PERSONNEL ADMIN STIPEND - WEBSITE	18040104 516902	\$500	\$1,500	\$1,500
DO PERSONNEL ADMIN STIPEND - WEBSITE	19040104 516902	\$2,500	\$1,500	\$1,500
GA PERSONNEL ADMIN STIPEND - WEBSITE	20040104 516902	\$1,500	\$1,500	\$1,500
MC PERSONNEL ADMIN STIPEND - WEBSITE	21040104 516902	\$500	\$1,500	\$1,500
ME PERSONNEL ADMIN STIPEND - WEBSITE	22040104 516902	\$1,000	\$1,500	\$1,500
<b>TOTAL EXPENSES</b>		<b>\$124,736</b>	<b>\$145,173</b>	<b>\$155,525</b>



#### EXPLANATION & JUSTIFICATION:

The FY15 Budget increased \$10,353, or 7.13% over the FY14 Budget.

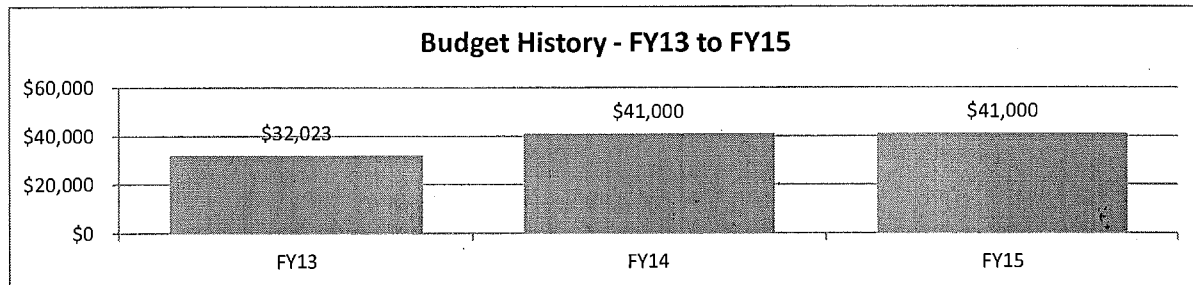
DW Curr/Instr Admin Stipend - Training & Education increased \$10,292 due to the addition of secondary teacher leader positions.



## Fringe, Course Reimbursement - 15

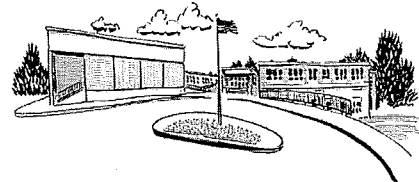
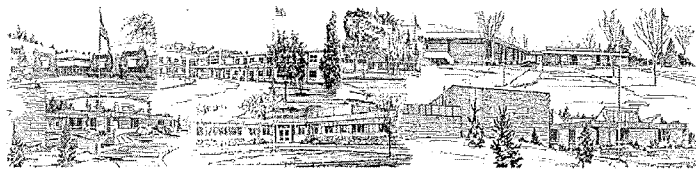
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN REIMBURSEMENT - NON-AEA COURSE	05040111 524122	\$2,840	\$13,000	\$13,000
DW PERSONNEL ADMIN REIMBURSEMENT - AEA COURSE	14040106 524121	\$29,183	\$28,000	\$28,000
<b>TOTAL EXPENSES</b>		<b>\$32,023</b>	<b>\$41,000</b>	<b>\$41,000</b>



#### EXPLANATION & JUSTIFICATION:

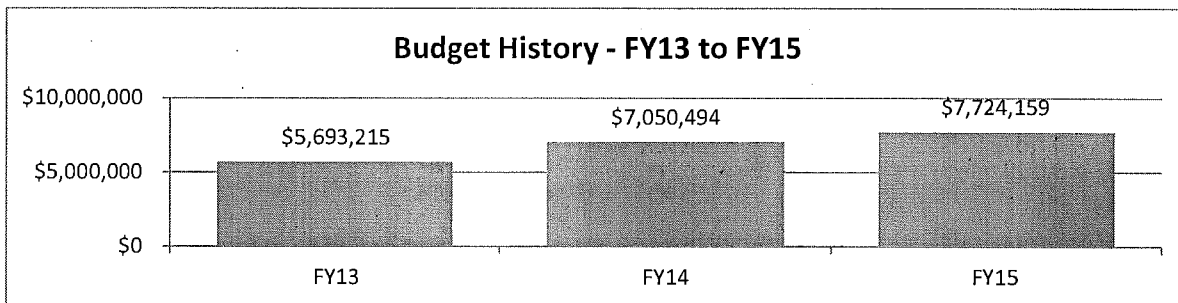
The recommended FY15 Budget assumes no increase for course reimbursements from the FY14 Budget.



## Fringe, Health Insurance - 16

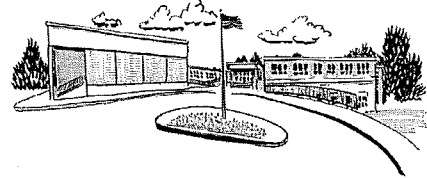
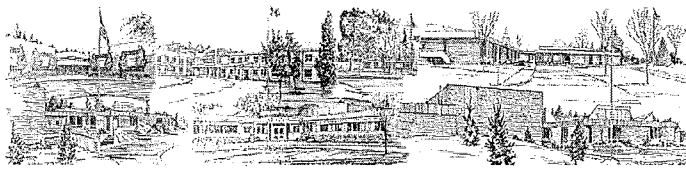
### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN INS - BCBS - PPO - TRAN	05030111 570004	\$7,626	\$10,683	\$12,298
CO FINANCE ADMIN INS - BCBS - TRAN - ACTIVE	05030111 570006	\$0	\$0	\$0
CO FINANCE ADMIN INS - HPHC - TRAN - ACTIVE	05030111 570012	\$60,437	\$49,570	\$32,274
CO FINANCE ADMIN INS - NWBC - TRAN - ACTIVE	05030111 570020	\$184,341	\$201,900	\$201,643
CO FINANCE ADMIN INS - BCBS - ACTIVE	05030115 570001	\$25,629	\$27,952	\$0
CO FINANCE ADMIN INS - BCBS - PPO - ACTIVE	05030115 570002	\$17,966	\$17,096	\$19,676
CO FINANCE ADMIN INS - HEALTH - OFB	05030115 570008	\$222,600	\$0	\$0
CO FINANCE ADMIN INS - HPHC - ACTIVE	05030115 570010	\$2,366,553	\$3,041,839	\$3,657,849
CO FINANCE ADMIN INS - NWBC - ACTIVE	05030115 570018	\$2,808,064	\$3,701,454	\$3,800,419
<b>TOTAL EXPENSES</b>		<b>\$5,693,215</b>	<b>\$7,050,494</b>	<b>\$7,724,159</b>



#### EXPLANATION & JUSTIFICATION:

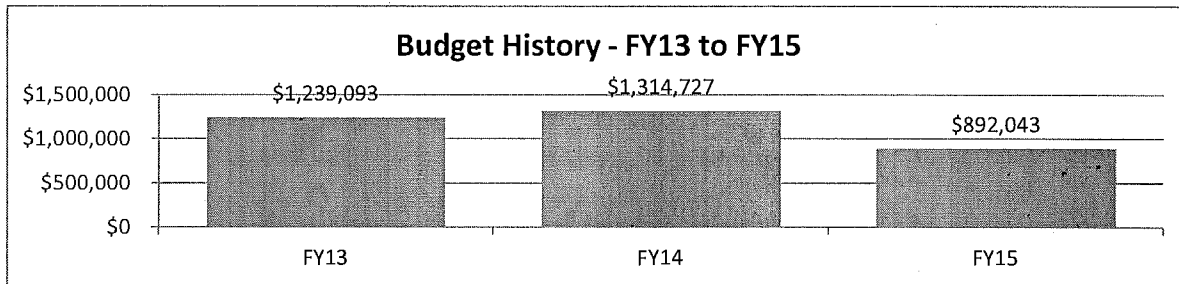
The FY15 Budget for the first time separates the health insurance expenses for our valued retirees from our current active employees. Once separated, the budget for our current health insurance employees is increasing by \$673,665, or 9.55% over the FY14 Budget. This projection was made more challenging because headcounts for active employees had to be derived from the former APS, current AB and current Blanchard school employees by plan. Then, counts were lowered to account for "realignment" savings then increased to account for proposed new hires. A 10% annual increase in rates was assumed; the Health Insurance Trustees are still deliberating over the rates and plan on making a choice in late January, 2014.



## Fringe, Health Insurance, Retirees - 17

### FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN INS - BCBS - PPO - RETIREES	05030112 570003	\$55,867	\$56,976	\$49,190
CO FINANCE ADMIN INS - HEALTH - RETIREE SPLIT	05030112 570009	\$38	\$0	\$0
CO FINANCE ADMIN INS - BCBS - RETIREES	05030113 570005	\$714,524	\$730,797	\$558,832
CO FINANCE ADMIN INS - HPHC - RETIREES	05030113 570011	\$120,617	\$145,070	\$116,530
CO FINANCE ADMIN INS - LIFE - ADMIN - RETIREES	05030113 570015	\$2,074	\$2,100	\$2,100
CO FINANCE ADMIN INS - NWBC - RETIREES	05030113 570019	\$258,104	\$290,939	\$66,264
CO FINANCE ADMIN INS - TUFTS - RETIREES	05030113 570026	\$87,869	\$88,845	\$99,127
<b>TOTAL EXPENSES</b>		<b>\$1,239,093</b>	<b>\$1,314,727</b>	<b>\$892,043</b>



#### EXPLANATION & JUSTIFICATION:

Another effect of regionalization is that all health insurance related to our current soon-to-be-former Acton Public School retirees and the ones that will be retiring before July 1, 2014 are considered to be Town of Acton retirees; therefore, their liability before the creation of the new regional school district will shift to the Town of Acton. (Health insurance expenses for former Blanchard employees were never part of the Blanchard school budget and will therefore stay where they already are: as a part of the Town of Boxborough's health insurance accounts.) Because of that major change, health insurance expenses for all retirees for the new region will decrease in FY15 by \$422,684 from the FY14 budget, a 32.15% decrease.