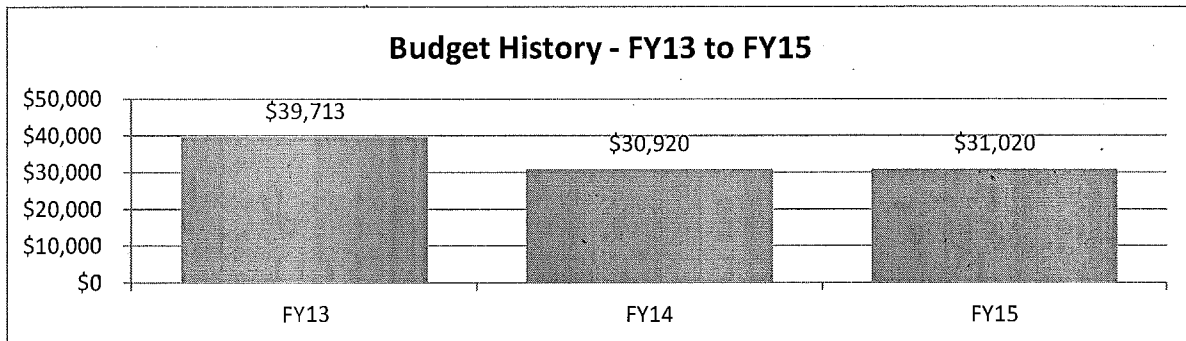


Fringe, Life & Disability Insurance - 18

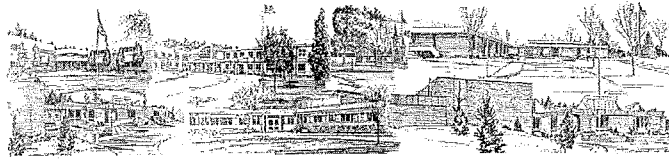
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN INS - LIFE - ACTIVE	05030115 570013	\$20,527	\$10,823	\$10,823
CO FINANCE ADMIN INS - LIFE - ADMIN	05030115 570014	\$12,749	\$13,660	\$13,760
BL LONG TERM DISABILITY	To Be Created	\$6,437	\$6,437	\$6,437
TOTAL EXPENSES		\$39,713	\$30,920	\$31,020



EXPLANATION & JUSTIFICATION:

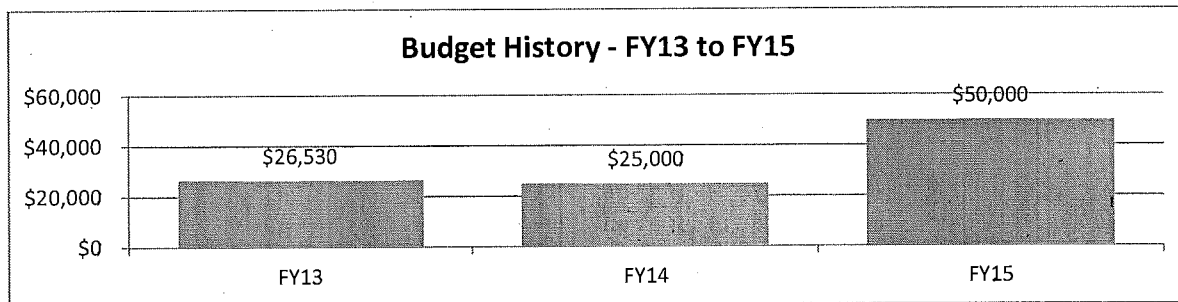
The FY15 Budget is estimated to increase by \$100, or .32% over the FY14 Budget.



Fringe, Unemployment Compensation - 19

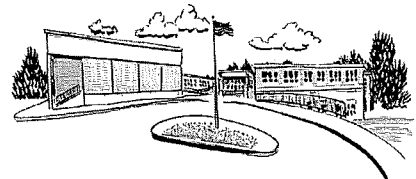
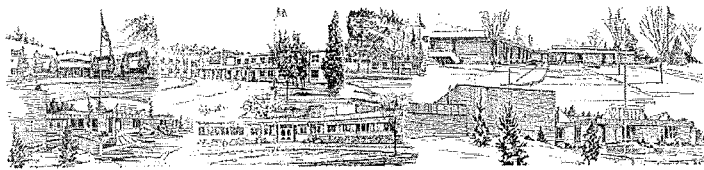
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN UNEMPLOY COMPENSATION	05040114 570060	\$26,530	\$25,000	\$50,000
TOTAL EXPENSES		\$26,530	\$25,000	\$50,000



EXPLANATION & JUSTIFICATION:

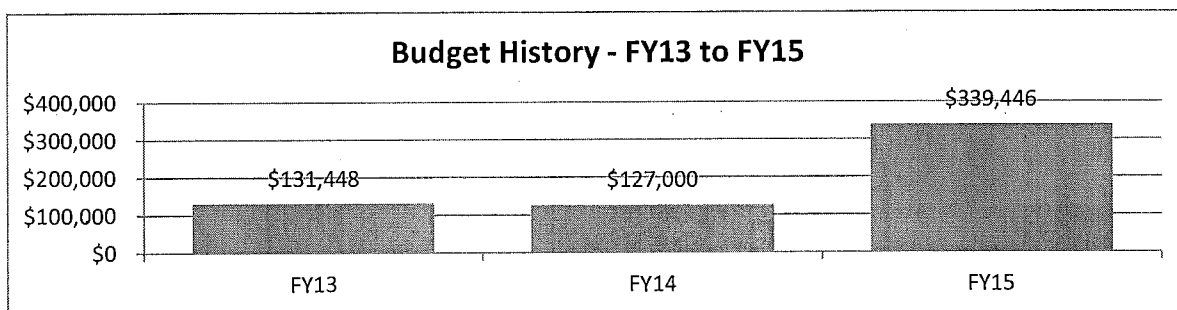
FY15 Budget is currently increasing \$25,000 over FY14 Budget. This is due partly to initial current FY14 trends; as well as the potentiality of UI costs related to the implementation of regionalization. This account will be revisited before the close of the FY15 budget season.



Fringe, Worker's Compensation - 20

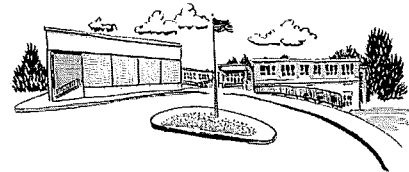
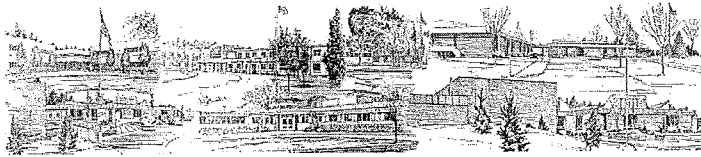
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN WORKERS COMPENSATION	05030110 570061	\$131,448	\$127,000	\$339,446
TOTAL EXPENSES		\$131,448	\$127,000	\$339,446



EXPLANATION & JUSTIFICATION:

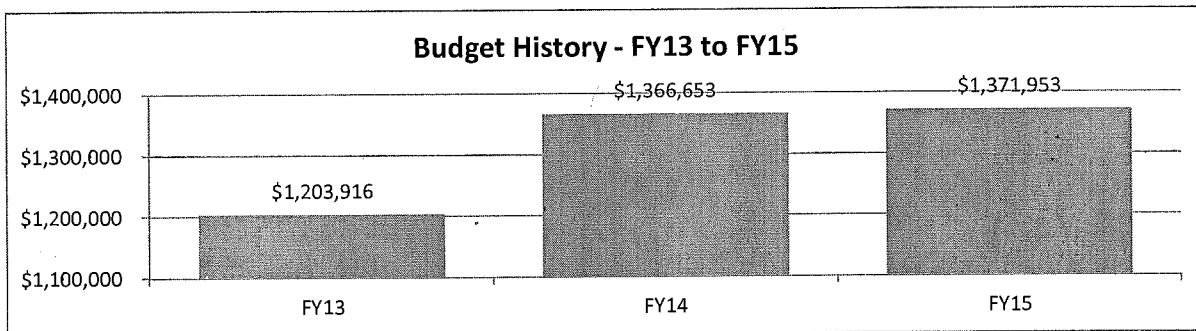
Due to regionalization, the newly expanded ABRSD has to add elements of workers compensation liability from both APS and the Blanchard school. These expenses were previously absorbed by the Towns of Acton & Boxborough, respectively. These numbers were prepared in concert with MIIA (Massachusetts Interlocal Insurance Agency) which was helpful due to their intimate knowledge of those towns' WC budgets. All three liabilities were added together, then increased by 10% based on an estimated increase for FY15 based on anticipated industry standards. Then \$1,806 in participation credits, \$6,520 in workers compensation audit credit, and \$18,409 in 5% Early pay credits, then \$2,000 in MIAA Rewards credit were applied for a new FY15 estimate of \$339,446.



Fringe, Middlesex County Retirement System - 21

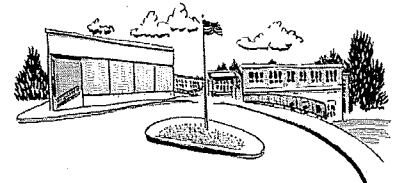
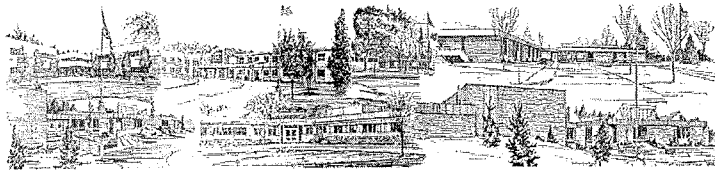
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
SH FINANCE ADMIN RETIREMENT - MIDDLESEX COUNTY	15030103 570033	\$1,203,916	\$1,366,653	\$1,371,953
TOTAL EXPENSES		\$1,203,916	\$1,366,653	\$1,371,953



EXPLANATION & JUSTIFICATION:

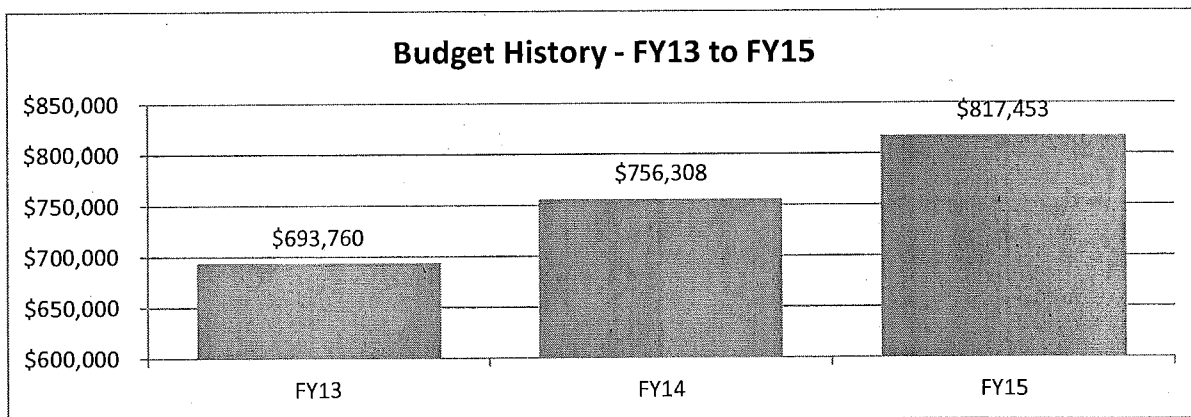
The FY15 Budget increased by \$5,300, or .39% over the FY14 Budget, to represent the Region's portion of the Middlesex County retirement assessment for non-teacher positions.



Fringe, Medicare - 22

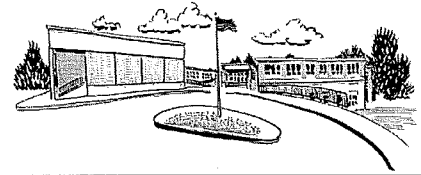
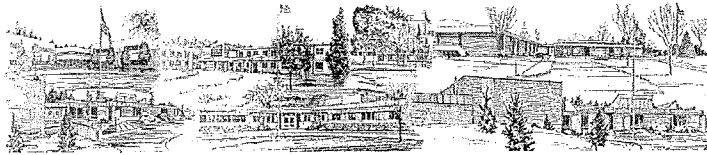
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN SOCIAL SECURITY	05030110 570059	\$0	\$0	\$0
CO FINANCE ADMIN INS - MEDICARE	05030115 570017	\$693,760	\$756,308	\$817,453
TOTAL EXPENSES		\$693,760	\$756,308	\$817,453



EXPLANATION & JUSTIFICATION:

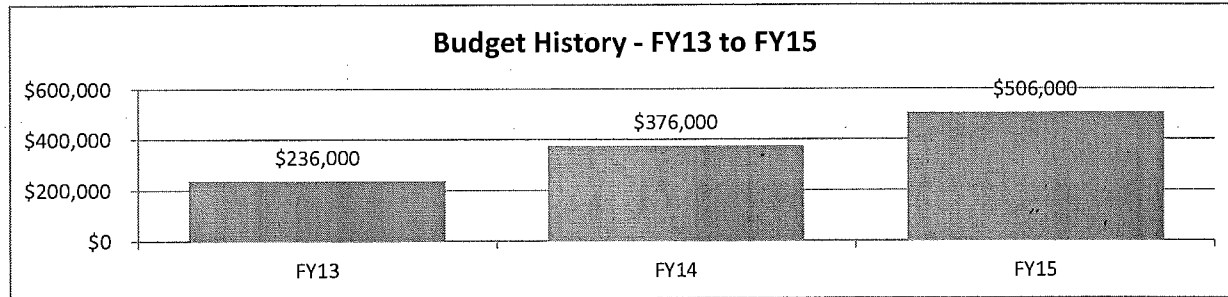
The FY15 Budget increased by \$61,145, or 8.08% over the FY14 Budget, to represent the Region's portion of the Medicare payroll expense.



Contributions, OPEB Trust Fund - 23

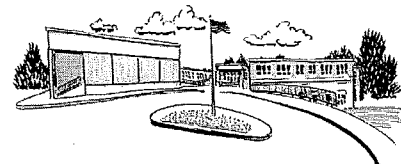
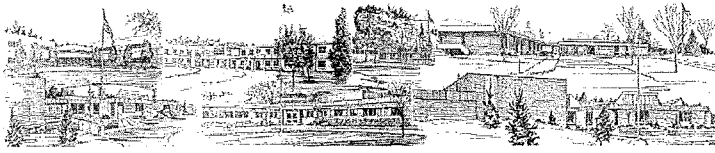
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN INS - OTHER POST EMPLOYMNT BEN	05030113 570022	\$236,000	\$376,000	\$506,000
TOTAL EXPENSES		\$236,000	\$376,000	\$506,000



EXPLANATION & JUSTIFICATION:

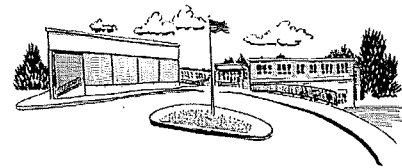
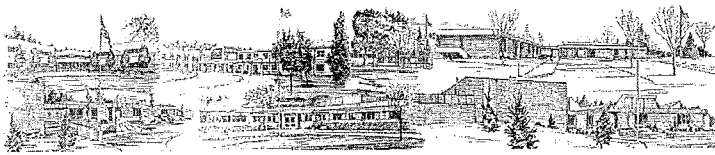
As part of the commitment to begin to put aside funds through the annual budget process to address the Region's OPEB long term liability, the ABRSD began appropriating funds two years ago into a separate, irrevocable trust account. The FY15 Budget represents the third year of this effort, increasing \$130,000, or 34.57% over FY14 Budget. Eventually these funds will be used as a funding source to help defray the cost of future OPEB-related expenses. This fund balance, currently at \$636,653 in mid-December, 2013, does not count as part of the Region's E & D fund balance as certified by the Department of Revenue.



Fringe, Instruction Supplies - 24

FY14-FY15 OPERATING BUDGET OVERVIEW

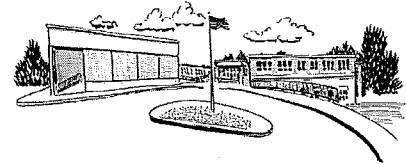
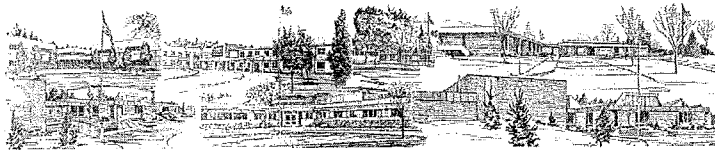
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO ED TECH ADMIN SUPPLIES - OTHER	05060101 543068	\$9,660	\$10,000	\$7,000
DW CURR/INSTR INSTRUCT SUPPLIES - EDUAL	14022701 543035	\$9,379	\$7,700	\$9,000
DW PUPIL SVCS SUPPLIES - OCCPTL THER - SPED	14051116 543063	\$823	\$822	\$822
DW PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	14051117 543031	\$922	\$382	\$382
DW PUPIL SVCS INSTRUCT SUPPLIES - EDUAL - ELL	14052701 543037	\$1,053	\$1,408	\$2,000
DW PUPIL SVCS SPED SUPPLIES - ELL	14052705 543043	\$2,227	\$2,200	\$2,200
DW PUPIL SVCS SPED SUPPLIES - SPED	14052707 543082	\$7,211	\$6,000	\$6,000
DW ED TECH INSTRUCT SOFTWARE - CLASSROOM	14062701 524132	\$1,250	\$12,949	\$10,000
DW ED TECH INSTRUCT SOFTWARE - COMPUTER LEARNING	14062701 524133	\$49	\$20,614	\$10,000
DW ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	14062702 543088	\$611	\$0	\$0
DW ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	14062703 543088	\$180,061	\$149,718	\$167,245
DW MUSIC INSTRUCT SUPPLIES - MUSIC	14082701 543062	\$5,286	\$2,225	\$2,225
DW ART INSTRUCT SUPPLIES - ART	14092701 543023	\$1,328	\$2,300	\$1,500
SH PUPIL SVCS COUNSELING SUPPLIES - CAREER EDUCATION	15051103 543029	\$677	\$696	\$696
SH PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	15051103 543031	\$5,790	\$5,668	\$5,668
SH PUPIL SVCS SPED SUPPLIES - EDUAL - SPED	15051108 543040	\$1,422	\$1,254	\$1,254
SH PUPIL SVCS INSTRUCT SUPPLIES - READING	15052702 543075	\$938	\$893	\$893
SH ED TECH INSTRUCT SOFTWARE - CLASSROOM	15062701 524132	\$4,120	\$6,333	\$6,333
SH ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	15062702 543088	\$9,503	\$12,432	\$12,432
SH MUSIC ACTIVITIES SUPPLIES - EDUAL - PER ARTS	15081703 543039	\$14,188	\$8,960	\$8,960
SH ART INSTRUCT SUPPLIES - EDUAL - ART	15092702 543036	\$23,149	\$22,664	\$22,664
SH PRINC INSTRUCT SUPPLIES - SENIOR SEMINAR	15152706 543080	\$0	\$500	\$500
SH PRINC INSTRUCT SUPPLIES - COM/MEDIA	15152708 543030	\$950	\$1,100	\$1,100
SH PRINC INSTRUCT SUPPLIES - ENGLISH	15152708 543044	\$1,922	\$2,001	\$2,001
SH PRINC INSTRUCT SUPPLIES - HEALTH EDUCATION	15152708 543050	\$805	\$1,000	\$1,000
SH PRINC INSTRUCT SUPPLIES - INDUSTRIAL ARTS	15152708 543051	\$9,630	\$9,000	\$9,000
SH PRINC INSTRUCT SUPPLIES - INSTRL MEDIA	15152708 543055	\$40,667	\$40,800	\$40,800
SH PRINC INSTRUCT SUPPLIES - MATH	15152708 543057	\$1,765	\$2,050	\$2,050
SH PRINC INSTRUCT SUPPLIES - SCHOOL TO CAREER	15152708 543078	\$928	\$0	\$0
SH PRINC INSTRUCT SUPPLIES - SCIENCE	15152708 543079	\$22,891	\$23,238	\$23,238
SH PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	15152708 543081	\$1,600	\$2,098	\$2,098
SH PRINC INSTRUCT SUPPLIES - WORLD LANGUAGE	15152708 543092	\$1,387	\$1,558	\$1,558
SH PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	15152709 543071	\$13,799	\$14,000	\$14,000
JH PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	16051103 543031	\$715	\$715	\$715
JH PUPIL SVCS INSTRUCT SUPPLIES - READING	16052702 543075	\$509	\$495	\$495
JH PUPIL SVCS SPED SUPPLIES - SPED	16052704 543082	\$2,593	\$1,098	\$1,098
JH ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	16062702 543088	\$5,250	\$9,446	\$9,446
JH MUSIC INSTRUCT SUPPLIES - EDUAL - MUSIC	16082702 543038	\$3,832	\$3,935	\$3,935
JH ART INSTRUCT SUPPLIES - ART - 7TH GRADE	16092702 543024	\$7,356	\$7,038	\$7,038
JH ART INSTRUCT SUPPLIES - ART - 8TH GRADE	16092702 543025	\$8,475	\$8,500	\$8,500
JH ART INSTRUCT SUPPLIES - EDUAL - ART	16092702 543036	\$16,737	\$17,365	\$17,365
JH PRINC ACTIVITIES SUPPLIES - STUDENT ACTIVITIES	16161704 543084	\$3,954	\$1,000	\$1,000
JH PRINC INSTRUCT SUPPLIES - HEALTH EDUCATION	16162704 543050	\$1,826	\$1,834	\$1,834
JH PRINC INSTRUCT SUPPLIES - ENGLISH	16162705 543044	\$3,595	\$3,655	\$3,655
JH PRINC INSTRUCT SUPPLIES - INFO SKILLS	16162705 543052	\$131	\$335	\$335
JH PRINC INSTRUCT SUPPLIES - MATH	16162705 543057	\$313	\$3,655	\$3,655
JH PRINC INSTRUCT SUPPLIES - MINUTEMAN	16162705 543061	\$1,514	\$1,487	\$1,487
JH PRINC INSTRUCT SUPPLIES - SCIENCE	16162705 543079	\$8,615	\$6,818	\$6,818
JH PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	16162705 543081	\$3,741	\$3,655	\$3,655
JH PRINC INSTRUCT SUPPLIES - STUDY SKILLS	16162705 543085	\$335	\$335	\$335
JH PRINC INSTRUCT SUPPLIES - WORLD LANGUAGE	16162705 543092	\$2,423	\$2,500	\$2,500
JH PRINC INSTRUCT SUPPLIES - EDUAL	16162706 543035	\$150	\$150	\$150
JH PRINC INSTRUCT SUPPLIES - DRAMA	16162707 543034	\$85	\$335	\$335
JH PRINC INSTRUCT SUPPLIES - READING	16162707 543075	\$496	\$500	\$500
JH PRINC INSTRUCT SUPPLIES - TEAM RESOURCE	16162707 543086	\$8,448	\$8,614	\$8,614
JH PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	16162708 543071	\$1,448	\$2,186	\$2,186
BL PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	17051101 543031	\$553	\$350	\$350
BL PUPIL SVCS SPED SUPPLIES - SPED	17051104 543082	\$16,542	\$6,900	\$6,255



Fringe, Instruction Supplies - 24

FY14-FY15 OPERATING BUDGET OVERVIEW

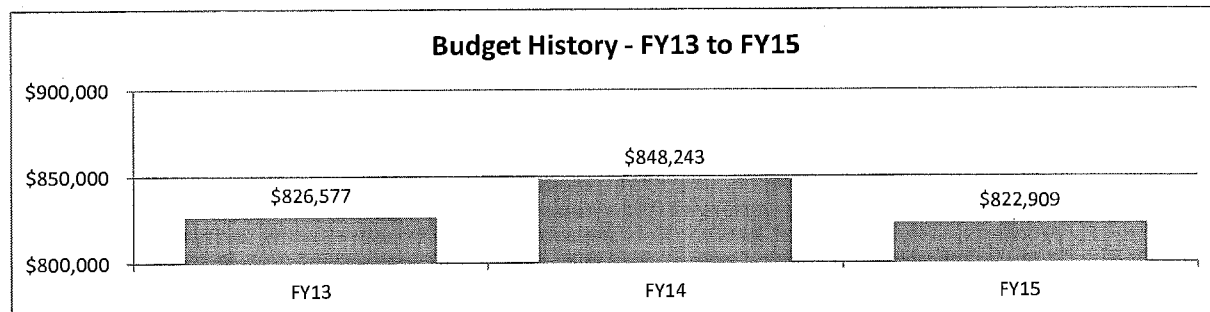
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
BL PUPIL SVCS SPED SUPPLIES - SPEECH/LANGUAGE	17051104 543083	\$0	\$700	\$700
BL ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	17062701 543088	\$61,481	\$67,096	\$15,000
BL MUSIC INSTRUCT SUPPLIES - MUSIC	17082702 543062	\$2,338	\$3,850	\$3,850
BL ART INSTRUCT SUPPLIES - ART	17092702 543023	\$4,867	\$5,000	\$5,000
BL PRINC INSTRUCT SUPPLIES - TECH EDUCATION	17172703 543088	\$570	\$8,590	\$8,590
BL PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	17172704 543071	\$1,369	\$1,400	\$1,532
BL PRINC INSTRUCT SUPPLIES - ELEMENTARY ED	17172705 543042	\$38,103	\$58,100	\$11,365
BL PRINC INSTRUCT SUPPLIES - LANGUAGE ARTS	17172705 543056	\$0	\$0	\$3,150
BL PRINC INSTRUCT SUPPLIES - MATH	17172705 543057	\$1,412	\$1,000	\$2,325
BL PRINC INSTRUCT SUPPLIES - READING	17172705 543075	\$4,554	\$1,030	\$2,050
BL PRINC INSTRUCT SUPPLIES - SCIENCE	17172705 543079	\$2,713	\$2,500	\$3,250
BL PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	17172705 543081	\$104	\$250	\$2,050
CN PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	18051101 543031	\$525	\$500	\$500
CN PUPIL SVCS SPED SUPPLIES - RESOURCES - SPED	18051104 543076	\$1,129	\$650	\$650
CN PUPIL SVCS SPED SUPPLIES - SPEECH/LANGUAGE	18051104 543083	\$849	\$500	\$500
CN ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	18062701 543088	\$738	\$1,396	\$15,000
CN MUSIC INSTRUCT SUPPLIES - MUSIC	18082702 543062	\$723	\$1,160	\$1,160
CN ART INSTRUCT SUPPLIES - ART	18092701 543023	\$5,143	\$5,526	\$5,526
CN PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	18182702 543071	\$600	\$620	\$693
CN PRINC INSTRUCT SUPPLIES - ELEMENTARY ED	18182703 543042	\$19,030	\$24,000	\$26,000
CN PRINC INSTRUCT SUPPLIES - LANGUAGE ARTS	18182703 543056	\$11,251	\$6,500	\$7,000
CN PRINC INSTRUCT SUPPLIES - MATH	18182703 543057	\$4,625	\$5,000	\$5,000
CN PRINC INSTRUCT SUPPLIES - READING	18182703 543075	\$1,764	\$1,700	\$1,800
CN PRINC INSTRUCT SUPPLIES - SCIENCE	18182703 543079	\$2,614	\$3,300	\$3,500
CN PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	18182703 543081	\$70	\$1,000	\$1,000
DO PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	19051101 543031	\$214	\$184	\$184
DO PUPIL SVCS SPED SUPPLIES - RESOURCES - SPED	19051104 543076	\$0	\$0	\$0
DO PUPIL SVCS SPED SUPPLIES - SPED	19051104 543082	\$845	\$650	\$650
DO PUPIL SVCS SPED SUPPLIES - SPEECH/LANGUAGE	19051104 543083	\$288	\$423	\$423
DO ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	19062701 543088	\$1,218	\$1,396	\$15,000
DO MUSIC INSTRUCT SUPPLIES - MUSIC	19082702 543062	\$960	\$1,000	\$1,000
DO ART INSTRUCT SUPPLIES - ART	19092701 543023	\$4,787	\$5,471	\$5,471
DO PRINC INSTRUCT SUPPLIES - TECH EDUCATION	19192702 543088	\$0	\$0	\$0
DO PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	19192703 543071	\$425	\$760	\$760
DO PRINC INSTRUCT SUPPLIES - ELEMENTARY ED	19192704 543042	\$12,699	\$12,800	\$12,800
DO PRINC INSTRUCT SUPPLIES - LANGUAGE ARTS	19192704 543056	\$1,144	\$1,600	\$1,600
DO PRINC INSTRUCT SUPPLIES - MATH	19192704 543057	\$1,546	\$1,600	\$1,600
DO PRINC INSTRUCT SUPPLIES - READING	19192704 543075	\$1,403	\$1,500	\$1,500
DO PRINC INSTRUCT SUPPLIES - SCIENCE	19192704 543079	\$2,376	\$2,650	\$2,650
DO PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	19192704 543081	\$109	\$200	\$200
GA PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	20051101 543031	\$494	\$500	\$500
GA PUPIL SVCS SPED SUPPLIES - SPED	20051104 543082	\$1,038	\$650	\$650
GA PUPIL SVCS SPED SUPPLIES - SPEECH/LANGUAGE	20051104 543083	\$489	\$500	\$500
GA ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	20062701 543088	\$2,600	\$1,396	\$15,000
GA MUSIC INSTRUCT SUPPLIES - MUSIC	20082702 543062	\$1,160	\$1,205	\$1,205
GA ART INSTRUCT SUPPLIES - ART	20092702 543023	\$5,023	\$5,381	\$5,381
GA PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	20202703 543071	\$959	\$1,000	\$1,650
GA PRINC INSTRUCT SUPPLIES - ELEMENTARY ED	20202704 543042	\$12,304	\$16,000	\$17,000
GA PRINC INSTRUCT SUPPLIES - LANGUAGE ARTS	20202704 543056	\$1,110	\$1,200	\$2,200
GA PRINC INSTRUCT SUPPLIES - MATH	20202704 543057	\$12,366	\$13,000	\$2,000
GA PRINC INSTRUCT SUPPLIES - READING	20202704 543075	\$391	\$400	\$1,400
GA PRINC INSTRUCT SUPPLIES - SCIENCE	20202704 543079	\$2,129	\$2,000	\$2,000
GA PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	20202704 543081	\$976	\$1,000	\$2,000
MC PUPIL SVCS COUNSELING SUPPLIES	21051101 543021	\$187	\$184	\$184
MC PUPIL SVCS SPED SUPPLIES - SPED	21051104 543082	\$1,486	\$650	\$650
MC PUPIL SVCS SPED SUPPLIES - SPEECH/LANGUAGE	21051104 543083	\$320	\$500	\$500
MC ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	21062701 543088	\$1,802	\$1,396	\$15,000
MC MUSIC INSTRUCT SUPPLIES - MUSIC	21082702 543062	\$1,128	\$1,100	\$1,100
MC ART INSTRUCT SUPPLIES - ART	21092701 543023	\$5,244	\$5,402	\$5,402
MC PRINC INSTRUCT SUPPLIES - TECH EDUCATION	21212703 543071	\$1,391	\$1,425	\$2,100



Fringe, Instruction Supplies - 24

FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
MC PRINC INSTRUCT SUPPLIES - ELEMENTARY ED	21212704 543042	\$13,252	\$16,169	\$16,169
MC PRINC INSTRUCT SUPPLIES - INDUSTRIAL ARTS	21212704 543051	\$4,563	\$4,275	\$4,275
MC PRINC INSTRUCT SUPPLIES - LANGUAGE ARTS	21212704 543056	\$7,664	\$4,000	\$4,000
MC PRINC INSTRUCT SUPPLIES - MATH	21212704 543057	\$1,776	\$3,000	\$4,000
MC PRINC INSTRUCT SUPPLIES - READING	21212704 543075	\$1,188	\$4,000	\$3,500
MC PRINC INSTRUCT SUPPLIES - SCIENCE	21212704 543079	\$1,830	\$4,000	\$4,000
MC PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	21212704 543081	\$0	\$5,000	\$5,000
ME PUPIL SVCS COUNSELING SUPPLIES - COUNSELING	22051101 543031	\$481	\$500	\$500
ME PUPIL SVCS SPED SUPPLIES - SPED	22051104 543082	\$1,027	\$650	\$650
ME PUPIL SVCS SPED SUPPLIES - SPEECH/LANGUAGE	22051104 543083	\$584	\$500	\$500
ME ED TECH INSTRUCT SUPPLIES - TECH EDUCATION	22062701 543088	\$1,441	\$1,396	\$15,000
ME MUSIC INSTRUCT SUPPLIES - MUSIC	22082702 543062	\$805	\$1,100	\$1,100
ME ART INSTRUCT SUPPLIES - ART	22092701 543023	\$5,814	\$6,164	\$6,164
ME PRINC INSTRUCT SUPPLIES - PHYSICAL EDUCATION	22222703 543071	\$730	\$700	\$1,700
ME PRINC INSTRUCT SUPPLIES - ELEMENTARY ED	22222704 543042	\$42,033	\$23,834	\$29,000
ME PRINC INSTRUCT SUPPLIES - LANGUAGE ARTS	22222704 543056	\$0	\$3,500	\$2,000
ME PRINC INSTRUCT SUPPLIES - MATH	22222704 543057	\$15,667	\$12,000	\$2,528
ME PRINC INSTRUCT SUPPLIES - READING	22222704 543075	\$476	\$1,000	\$3,000
ME PRINC INSTRUCT SUPPLIES - SCIENCE	22222704 543079	\$4,440	\$4,000	\$4,000
ME PRINC INSTRUCT SUPPLIES - SOCIAL STUDIES	22222704 543081	\$0	\$500	\$1,500
TOTAL EXPENSES		\$826,577	\$848,243	\$822,909

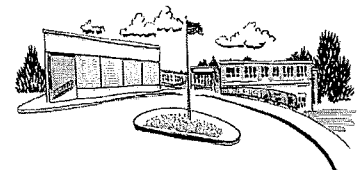
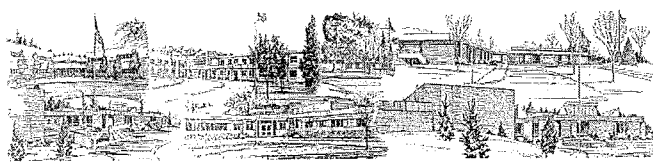


EXPLANATION & JUSTIFICATION:

The FY15 Budget for Instructional Supplies decreased \$25,334, or a 2.99% decrease from the FY14 Budget.

These accounts were affected by the transition to the new series of accounts. For instance, \$46,000 was moved into a series of Blanchard school instructional supplies accounts within Section 24 that originally came over from the old Blanchard school accounts within section 24.

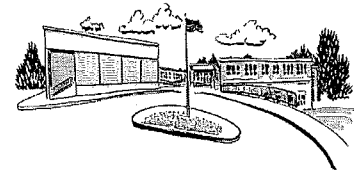
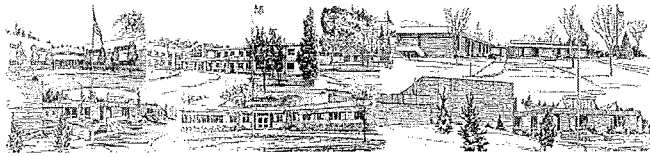
The transitional nature of getting funds into the new accounts makes the presentation of this portion of the budget a little confusing ; these will all be reviewed during FY15 and will inevitably change in FY16.



Instruction Textbooks - 25

FY14-FY15 OPERATING BUDGET OVERVIEW

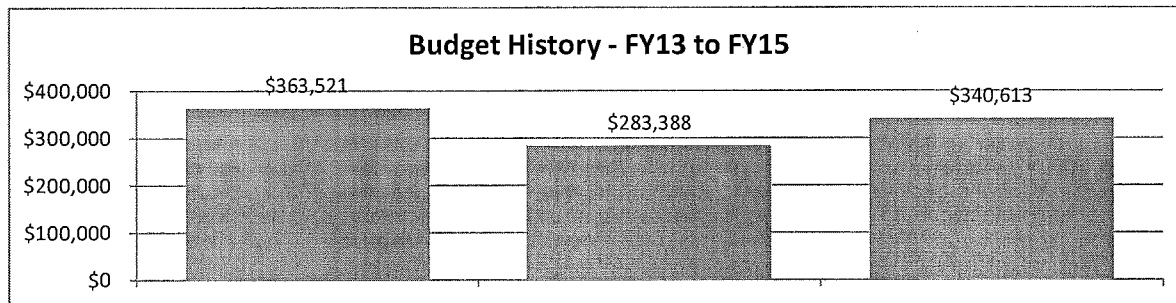
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
DW CURR/INSTR INSTRUCT TEXTBOOKS	14022711 543094	\$25,069	\$7,200	\$7,200
DW PUPIL SVCS SPED TEXTBOOKS - SPED	14052704 543118	\$154	\$0	\$0
SH CURR/INSTR INSTRUCT TEXTBOOKS - CURRICULUM	15022701 543100	\$39,147	\$40,000	\$40,000
SH PUPIL SVCS COUNSELING TEXTBOOKS - COUNSELING	15051103 543099	\$0	\$0	\$0
SH PUPIL SVCS TEXTBOOKS - HEALTH	15051104 543103	\$0	\$0	\$0
SH PUPIL SVCS SPED TEXTBOOKS - SPED	15051107 543118	\$228	\$0	\$0
SH PUPIL SVCS SPED TEXTBOOKS - SPEECH/LANGUAGE	15051107 543119	\$494	\$494	\$494
SH PUPIL SVCS INSTRUCT TEXTBOOKS - READING	15052701 543112	\$0	\$0	\$0
SH MUSIC ACTIVITIES TEXTBOOKS - PERFORMING ARTS	15081702 543110	\$457	\$460	\$460
SH ART INSTRUCT TEXTBOOKS - ART	15092701 543096	\$850	\$2,506	\$2,506
SH PRINC INSTRUCT TEXTBOOKS - REBOUND	15152703 524136	\$1,613	\$2,000	\$2,000
SH PRINC INSTRUCT TEXTBOOKS - SENIOR SEMINAR	15152706 543116	\$0	\$500	\$500
SH PRINC INSTRUCT TEXTBOOKS - COMM/MEDIA	15152707 543097	\$1,500	\$1,500	\$1,500
SH PRINC INSTRUCT TEXTBOOKS - ENGLISH	15152707 543102	\$11,517	\$12,006	\$12,006
SH PRINC INSTRUCT TEXTBOOKS - MATH	15152707 543106	\$12,580	\$12,300	\$12,300
SH PRINC INSTRUCT TEXTBOOKS - SCIENCE	15152707 543115	\$13,017	\$12,675	\$15,000
SH PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	15152707 543117	\$8,488	\$12,591	\$12,591
SH PRINC INSTRUCT TEXTBOOKS - WORLD LANGUAGE	15152707 543121	\$7,082	\$9,348	\$9,348
JH CURR/INSTR INSTRUCT TEXTBOOKS - CURRICULUM	16022701 543100	\$45,056	\$40,000	\$40,000
JH PUPIL SVCS COUNSELING TEXTBOOKS - COUNSELING	16051103 543099	\$0	\$0	\$0
JH PUPIL SVCS INSTRUCT TEXTBOOKS - READING	16052701 543112	\$425	\$422	\$422
JH PUPIL SVCS SPED TEXTBOOKS - SPED	16052703 543118	\$1,882	\$1,325	\$1,325
JH PUPIL SVCS SPED TEXTBOOKS - SPEECH/LANGUAGE	16052703 543119	\$614	\$497	\$497
JH ART INSTRUCT TEXTBOOKS - ART	16092701 543096	\$180	\$450	\$450
JH PRINC INSTRUCT TEXTBOOKS - ENGLISH	16162704 543102	\$5,449	\$5,165	\$5,165
JH PRINC INSTRUCT TEXTBOOKS - INFO SKILLS	16162704 543104	\$784	\$444	\$444
JH PRINC INSTRUCT TEXTBOOKS - MATH	16162704 543106	\$8,365	\$5,165	\$5,165
JH PRINC INSTRUCT TEXTBOOKS - MINUTEMAN	16162704 543108	\$1,152	\$1,487	\$1,487
JH PRINC INSTRUCT TEXTBOOKS - SCIENCE	16162704 543115	\$52,815	\$4,132	\$4,132
JH PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	16162704 543117	\$4,904	\$5,165	\$5,165
JH PRINC INSTRUCT TEXTBOOKS - STUDY SKILLS	16162704 543120	\$444	\$444	\$444
JH PRINC INSTRUCT TEXTBOOKS - WORLD LANGUAGE	16162704 543121	\$6,638	\$6,198	\$6,198
JH PRINC INSTRUCT TEXTBOOKS - DRAMA	16162707 543101	\$915	\$444	\$444
BL PUPIL SVCS SPED TEXTBOOKS - RESOURCES - SPED	17051103 543114	\$0	\$0	\$0
BL MUSIC INSTRUCT TEXTBOOKS - MUSIC	17082701 543109	\$38,709	\$10,500	\$11,500
BL ART INSTRUCT TEXTBOOKS - ART	17092701 543096	\$0	\$0	\$9,000
BL PRINC INSTRUCT TEXTBOOKS - LANGUAGE ARTS	17172706 543105	\$0	\$0	\$8,050
BL PRINC INSTRUCT TEXTBOOKS - MATH	17172706 543106	\$0	\$0	\$7,100
BL PRINC INSTRUCT TEXTBOOKS - READING	17172706 543112	\$0	\$0	\$1,650
BL PRINC INSTRUCT TEXTBOOKS - SCIENCE	17172706 543115	\$0	\$0	\$1,400
BL PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	17172706 543117	\$0	\$0	\$1,950
CN PUPIL SVCS SPED TEXTBOOKS - SPED	18051103 543118	\$712	\$650	\$650
CN MUSIC INSTRUCT TEXTBOOKS - MUSIC	18082701 543109	\$1,128	\$1,130	\$1,130
CN PRINC INSTRUCT TEXTBOOKS - LANGUAGE ARTS	18182704 543105	\$2,700	\$2,700	\$2,700
CN PRINC INSTRUCT TEXTBOOKS - MATH	18182704 543106	\$3,382	\$3,400	\$3,500
CN PRINC INSTRUCT TEXTBOOKS - READING	18182704 543112	\$913	\$1,000	\$1,000
CN PRINC INSTRUCT TEXTBOOKS - SCIENCE	18182704 543115	\$0	\$1,000	\$1,000
CN PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	18182704 543117	\$0	\$2,000	\$2,000
DO PUPIL SVCS SPED TEXTBOOKS - RESOURCES - SPED	19051103 543114	\$678	\$650	\$650
DO PUPIL SVCS SPED TEXTBOOKS - SPED	19051103 543118	\$797	\$650	\$650
DO MUSIC INSTRUCT TEXTBOOKS - MUSIC	19082701 543109	\$713	\$985	\$985
DO PRINC INSTRUCT TEXTBOOKS - LANGUAGE ARTS	19192705 543105	\$13,640	\$13,000	\$13,000
DO PRINC INSTRUCT TEXTBOOKS - MATH	19192705 543106	\$13,172	\$13,200	\$13,150
DO PRINC INSTRUCT TEXTBOOKS - READING	19192705 543112	\$1,816	\$2,000	\$2,000



Instruction Textbooks - 25

FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
DO PRINC INSTRUCT TEXTBOOKS - SCIENCE	19192705 543115	\$0	\$0	\$0
DO PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	19192705 543117	\$4,133	\$4,500	\$4,500
GA PUPIL SVCS SPED TEXTBOOKS - RESOURCES - SPED	20051103 543114	\$867	\$650	\$650
GA MUSIC INSTRUCT TEXTBOOKS - MUSIC	20082701 543109	\$976	\$1,175	\$1,175
GA ART INSTRUCT TEXTBOOKS - ART	20092701 543096	\$793	\$920	\$920
GA PRINC INSTRUCT TEXTBOOKS - LANGUAGE ARTS	20202705 543105	\$14,293	\$14,500	\$15,500
GA PRINC INSTRUCT TEXTBOOKS - MATH	20202705 543106	\$0	\$300	\$13,500
GA PRINC INSTRUCT TEXTBOOKS - READING	20202705 543112	\$631	\$600	\$600
GA PRINC INSTRUCT TEXTBOOKS - SCIENCE	20202705 543115	\$0	\$0	\$0
GA PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	20202705 543117	\$738	\$700	\$700
MC PUPIL SVCS SPED TEXTBOOKS - RESOURCES - SPED	21051103 543114	\$768	\$650	\$650
MC MUSIC INSTRUCT TEXTBOOKS - MUSIC	21082701 543109	\$611	\$1,080	\$1,080
MC PRINC INSTRUCT SUPPLIES - TEXTBOOKS	21212705 543089	\$1,560	\$1,000	\$3,500
MC PRINC INSTRUCT TEXTBOOKS - LANGUAGE ARTS	21212705 543105	\$2,550	\$7,000	\$7,000
MC PRINC INSTRUCT TEXTBOOKS - MATH	21212705 543106	\$377	\$3,300	\$3,300
MC PRINC INSTRUCT TEXTBOOKS - SCIENCE	21212705 543115	\$0	\$0	\$0
MC PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	21212705 543117	\$111	\$2,000	\$2,000
ME PUPIL SVCS SPED TEXTBOOKS - SPED	22051103 543118	\$829	\$650	\$650
ME MUSIC INSTRUCT TEXTBOOKS - MUSIC	22082701 543109	\$655	\$1,080	\$1,080
ME PRINC INSTRUCT TEXTBOOKS - MATH	22222705 543106	\$1,450	\$3,000	\$12,000
ME PRINC INSTRUCT TEXTBOOKS - SOCIAL STUDIES	22222705 543117	\$2,000	\$2,500	\$1,500
TOTAL EXPENSES		\$363,521	\$283,388	\$340,613

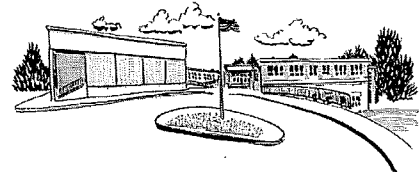
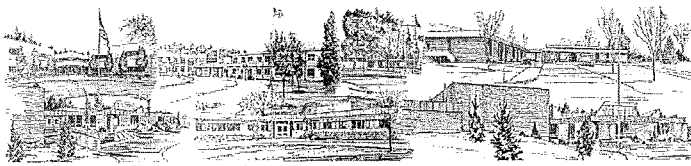


EXPLANATION & JUSTIFICATION: The FY15 Budget for Instructional textbooks is increasing \$57,225, or 20.19% over the FY14 Budget.

These accounts were most affected by the transition to the new chart of accounts. For instance, \$29,000 was moved into a series of Blanchard school instructional textbook accounts within Section 25 that originally came over from the old Blanchard school accounts within Section 24.

Also, \$11,000 was moved into GA Princ Instruct Textbooks - Math was transferred from GA Princ Instruct Supplies - Math in Instruction Supplies, Character Code 24 due to request of that school's principal.

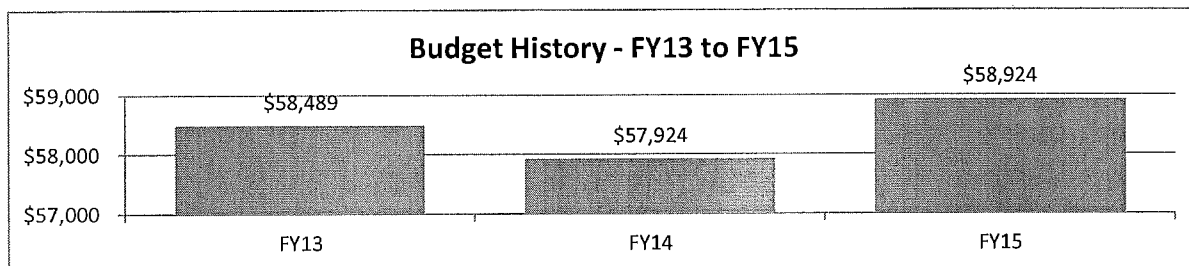
The transitional nature of getting funds into the new accounts makes the presentation of this portion of the budget a little confusing; these will all be reviewed during FY15 and will inevitably change in FY16.



Instructional, Library - 26

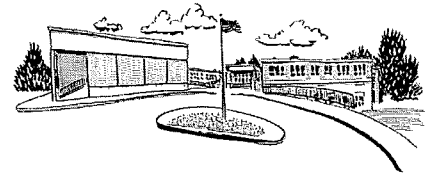
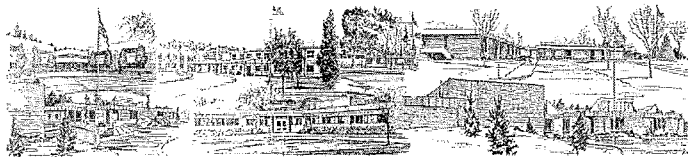
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
SH PRINC INSTRUCT SOFTWARE INV - MEDIA CENTER	15152706 543018	\$3,795	\$2,575	\$2,575
SH PRINC INSTRUCT SUBSCRIPTIONS - MEDIA CENTER	15152706 543020	\$8,256	\$9,000	\$9,000
SH PRINC INSTRUCT SUPPLIES - MEDIA CENTER	15152706 543058	\$4,328	\$6,000	\$6,000
SH PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	15152706 543107	\$12,890	\$13,112	\$13,112
JH PRINC INSTRUCT SUBSCRIPTIONS - MEDIA CENTER	16162704 543020	\$1,363	\$1,363	\$1,363
JH PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	16162704 543107	\$4,531	\$4,545	\$4,545
JH PRINC INSTRUCT SUPPLIES - MEDIA CENTER	16162705 543058	\$1,661	\$1,704	\$1,704
BL PRINC INSTRUCT SUPPLIES - MEDIA CENTER	17172705 543058	\$4,144	\$1,000	\$1,000
BL PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	17172706 543107	\$2,096	\$2,000	\$2,600
CN PRINC INSTRUCT SUPPLIES - MEDIA CENTER	18182703 543058	\$800	\$1,200	\$1,200
CN PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	18182704 543107	\$3,595	\$3,900	\$4,000
DO PRINC INSTRUCT SUPPLIES - MEDIA CENTER	19192704 543058	\$600	\$600	\$600
DO PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	19192705 543107	\$3,995	\$4,000	\$4,000
GA PRINC INSTRUCT SUPPLIES - MEDIA CENTER	20202704 543058	\$1,050	\$950	\$950
GA PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	20202705 543107	\$995	\$1,000	\$1,000
MC PRINC INSTRUCT SUPPLIES - MEDIA CENTER	21212704 543058	\$114	\$475	\$475
MC PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	21212705 543107	\$1,672	\$2,000	\$2,000
ME PRINC INSTRUCT SUPPLIES - MEDIA CENTER	22222704 543058	\$813	\$500	\$800
ME PRINC INSTRUCT TEXTBOOKS - MEDIA CENTER	22222705 543107	\$1,793	\$2,000	\$2,000
TOTAL EXPENSES		\$58,489	\$57,924	\$58,924



EXPLANATION & JUSTIFICATION:

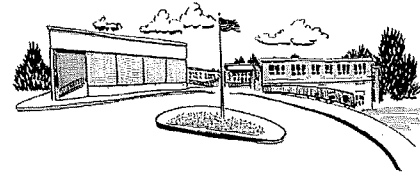
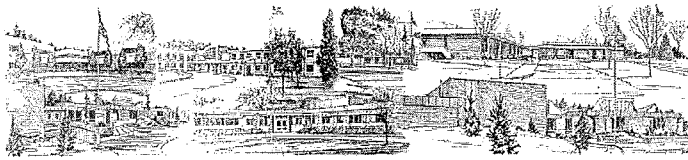
The FY15 Budget for Instruction, Library is increasing by \$1,000, or 1.73% over the FY14 Budget. Every school will now have a supplies, textbook, or subscriptions account wherever appropriate.



Other, Capital Outlay - 27

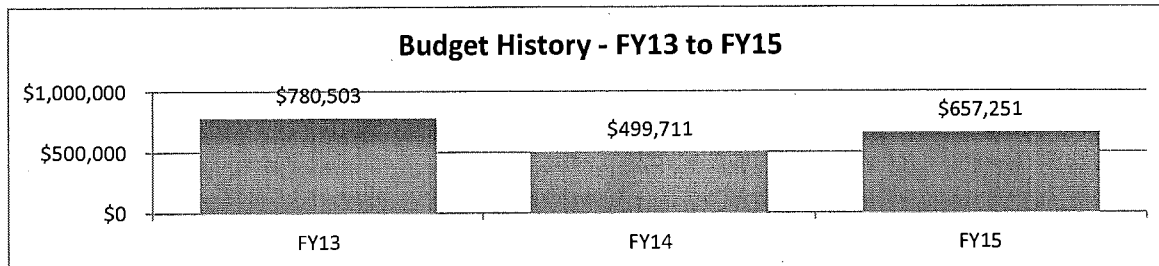
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN OUTLAY/RPLMT EQUIP	05030107 587009	\$6,888	\$5,000	\$5,000
CO FINANCE ADMIN OUTLAY/RPLMT EQUIP - OFF EQUIP	05030114 587016	\$2,790	\$3,000	\$3,000
CO PUPIL SVCS SPED OUTLAY/RPLMT EQUIP - SPED	05051106 587018	\$41,478	\$49,312	\$49,312
CO PUPIL SVCS SPED EQUIPMENT - INSTRL - SPED	05052701 587004	\$1,916	\$10,000	\$10,000
CO ED TECH ADMIN OUTLAY/RPLMT EQUIP - TECH	05060102 587019	\$12,952	\$38,276	\$14,000
CO ED TECH ADMIN OUTLAY/RPLMT EQUIP - TECH	05060107 587019	\$6,183	\$37,828	\$75,000
CO FACILITIES CAPITAL OUTLAY - GROUNDS	05072115 587002	\$8,774	\$2,000	\$3,000
CO FACILITIES CAPITAL OUTLAY - BLDGS	05072116 587001	\$21,128	\$5,064	\$110,100
CO FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	05072118 587012	\$89,778	\$8,927	\$9,000
CO FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	05072119 587012	\$28,645	\$5,064	\$45,100
CO ATHLETICS OUTLAY/RPLMT EQUIP - ATHL	05138103 587011	\$11,036	\$10,711	\$10,711
DW CURR/INSTR INSTRUCT OUTLAY/RPLMT EQUIP	14022705 587009	\$5,500	\$6,500	\$6,500
DW ED TECH ADMIN EQUIPMENT - TECHNOLOGY	14060102 543006	\$0	\$0	\$0
SH ED TECH ADMIN OUTLAY/RPLMT EQUIP - TECH	15060102 587019	\$56,040	\$72,449	\$72,449
SH FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	15072108 587012	\$65,528	\$10,381	\$10,300
SH ART INSTRUCT OUTLAY/RPLMT EQUIP - ART	15092703 587010	\$1,739	\$2,000	\$2,000
SH PRINC ADMIN OUTLAY/RPLMT EQUIP	15150105 587009	\$61,524	\$41,500	\$41,500
JH ED TECH ADMIN OUTLAY/RPLMT EQUIP - TECH	16060102 587019	\$51,726	\$49,093	\$49,093
JH FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	16072109 587012	\$68,738	\$6,000	\$6,000
JH ART INSTRUCT OUTLAY/RPLMT EQUIP - ART	16092703 587010	\$2,176	\$2,048	\$2,048
JH PRINC INSTRUCT OUTLAY/RPLMT EQUIP - INSTRL	16162703 587015	\$22,643	\$12,445	\$12,445
BL FACILITIES OUTLAY/RPLMT EQUIP - GROUNDS	17072101 587014	\$0	\$0	\$4,317
BL FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	17072102 587012	\$0	\$15,000	\$4,933
BL PRINC ADMIN OUTLAY/RPLMT EQUIP	17170106 587009	\$14,829	\$19,693	\$10,693
CN FACILITIES OUTLAY/RPLMT EQUIP - GROUNDS	18072101 587014	\$1,367	\$1,948	\$2,643
CN FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	18072102 587012	\$13,433	\$5,000	\$6,607
CN PRINC ADMIN OUTLAY/RPLMT EQUIP	18180104 587009	\$10,759	\$8,500	\$11,500
CN PRINC ADMIN OUTLAY/RPLMT EQUIP	18180105 587009	\$1,757	\$0	\$0
DO FACILITIES OUTLAY/RPLMT EQUIP - GROUNDS	19072101 587014	\$2,566	\$2,000	\$2,434
DO FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	19072102 587012	\$25,724	\$6,076	\$6,816
DO PRINC ADMIN OUTLAY/RPLMT EQUIP	19190105 587009	\$47,685	\$17,000	\$17,000
GA FACILITIES OUTLAY/RPLMT EQUIP - GROUNDS	20072101 587014	\$5,512	\$5,000	\$4,625
GA FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	20072102 587012	\$22,805	\$5,000	\$4,625
GA PRINC ADMIN OUTLAY/RPLMT EQUIP	20200105 587009	\$43,314	\$11,000	\$13,000
MC FACILITIES OUTLAY/RPLMT EQUIP - GROUNDS	21072101 587014	\$0	\$1,948	\$2,643
MC FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	21072102 587012	\$4,924	\$5,000	\$6,607
MC PRINC ADMIN OUTLAY/RPLMT EQUIP	21210105 587009	\$1,913	\$0	\$3,000
MC PRINC ADMIN OUTLAY/RPLMT EQUIP	21210106 587009	\$3,158	\$0	\$0
MC PRINC INSTRUCT EQUIPMENT - INSTRL	21212702 543005	\$1,002	\$0	\$0
ME FACILITIES OUTLAY/RPLMT EQUIP - GROUNDS	22072101 587014	\$5,710	\$1,948	\$2,643
ME FACILITIES OUTLAY/RPLMT EQUIP - BLDGS	22072102 587012	\$4,064	\$5,000	\$6,607
ME PRINC ADMIN OUTLAY/RPLMT EQUIP	22220105 587009	\$2,802	\$10,000	\$8,000
ME PRINC INSTRUCT EQUIPMENT - INSTRL	22222702 543005	\$0	\$2,000	\$2,000
TOTAL EXPENSES		\$780,503	\$499,711	\$657,251



Other, Capital Outlay - 27

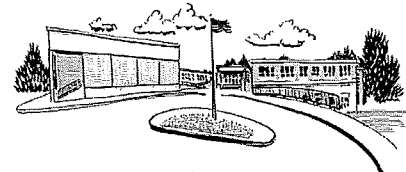
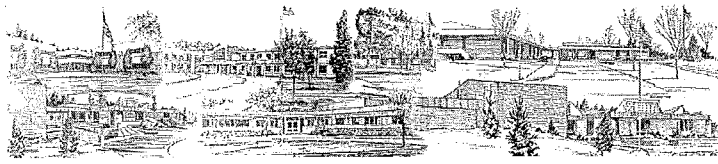
FY14-FY15 OPERATING BUDGET OVERVIEW



EXPLANATION & JUSTIFICATION:

The FY15 Budget for Capital Outlay is increasing by \$157,540, or 31.53% over the FY14 Budget.

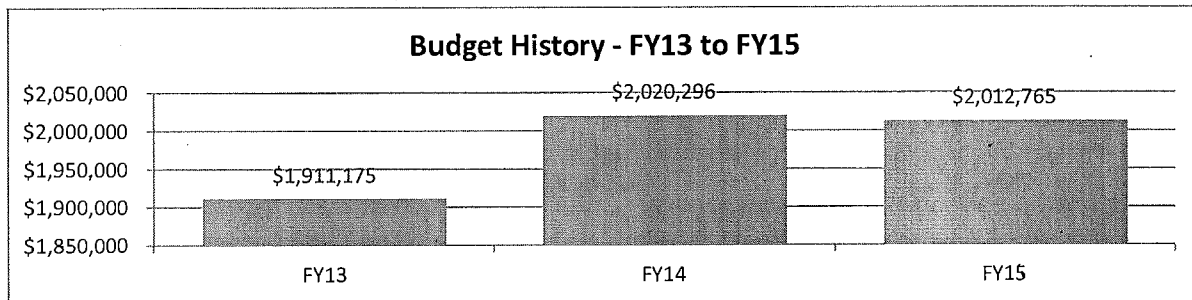
The reason for this increase is the decision to reallocate \$105,000 in energy savings into the new CO Facilities Capital Outlay - Bldgs from Junior High & Senior High gas and electricity accounts. In addition, there is \$40,000 in anticipated energy savings being reallocated into CO Facilities Outlay/Rplmt Equip - Bldgs from elementary school gas and electric accounts. This is the first time a significant source for capital budget projects is being established within the operating budget.



Other, Debt Service - 29

FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN L T DEBT - PRINCPL	05030109 570029	\$0	\$90,000	\$90,000
CO MUSIC ACTIVITIES L T DEBT - PRINCPL - PER ARTS	05081701 570030	\$3,048	\$0	\$0
SH FINANCE ADMIN L T DEBT - INTEREST	15030101 570028	\$601,843	\$568,844	\$529,919
SH FINANCE ADMIN L T DEBT - PRINCPL	15030102 570029	\$825,000	\$865,000	\$900,000
JH FINANCE ADMIN L T DEBT - INTEREST	16030101 570028	\$194,528	\$181,934	\$167,028
JH FINANCE ADMIN L T DEBT - PRINCPL	16030102 570029	\$270,000	\$281,000	\$295,000
LOWER FIELDS: LONG-TERM DEBT INTEREST	To Be Created	\$16,756	\$33,518	\$30,818
TOTAL EXPENSES		\$1,911,175	\$2,020,296	\$2,012,765



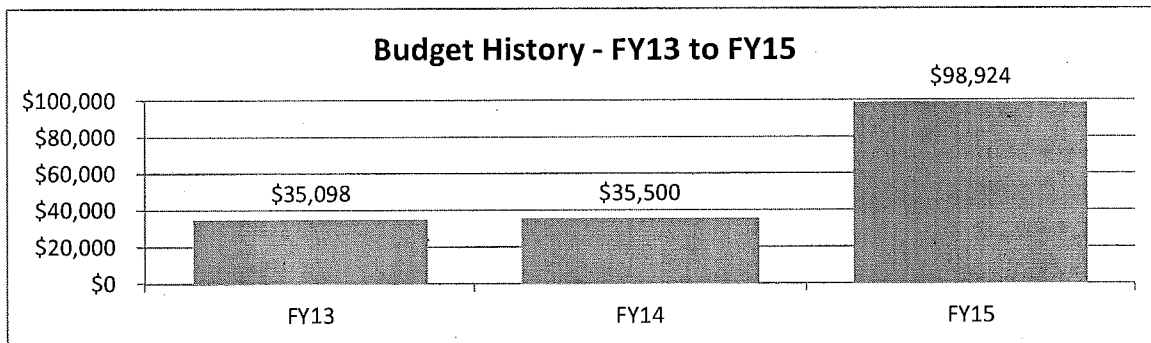
EXPLANATION & JUSTIFICATION:

The FY15 Budget for Debt Service is anticipated to decrease by \$7,531, or a .37% decrease over the FY14 Budget. This budget account serves as the location for debt service related to the construction projects for the Senior and Junior High school facilities. It also serves as the location of debt service related to the Lower Fields athletic field project. The debt service payments for Lower Fields will be paid out of this account until the Friends of Lower Fields have paid off all of their debt related to that project. Once that occurs, debt issued for Lower Fields will shift from this account to the Community Education Special Revenue account. The Administration and our Regional Treasurer, Tess Summers, continue to monitor market conditions with First SouthWest, the region's municipal debt advisor, to determine whether any debt can be refinanced to achieve budget savings. This is being closely monitored and if conditions become favorable, the Transitional School Committee will be asked to take a vote to refinance the debt.

Other, Property And Casualty Insurance - 30

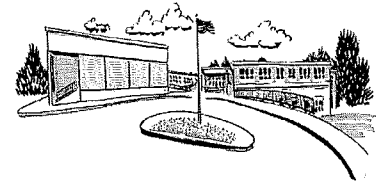
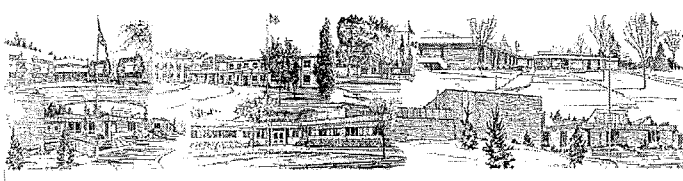
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN INS - PROP & LIAB	05030106 570023	\$500	\$500	\$500
SH FINANCE ADMIN INS - PROP & LIAB	15030106 570023	\$34,598	\$35,000	\$98,424
TOTAL EXPENSES		\$35,098	\$35,500	\$98,924



EXPLANATION & JUSTIFICATION:

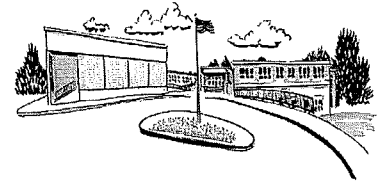
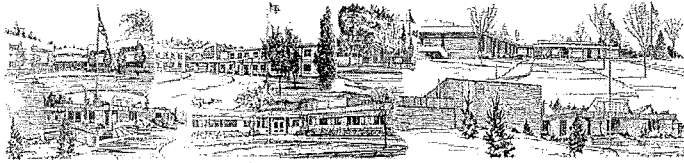
The transition to a fully regionized PreK to 12 school system for FY15 has led to a major change in the presentation of the Property and Casualty Insurance account. This estimate was developed with the assistance of MIIA (Massachusetts Interlocal Insurance Agency). We had the advantage of MIIA's knowledge of the Property and Casualty status of not only the ABRSD, but of the Towns of Acton and Boxborough as well. This account transitions to the regional school system in two accounts: Other, Property and Casualty Insurance and Other, Student Transportation. (The Property and Casualty Insurance account is split and partially included in the Student transportation account to make it eligible for reimbursement from the state.) The region receives a participation credit, a 5% credit for paying early in the fiscal year, and a credit for participating in the MIIA rewards program.



Other, Maintenance of Buildings and Grounds - 31

FY14-FY15 OPERATING BUDGET OVERVIEW

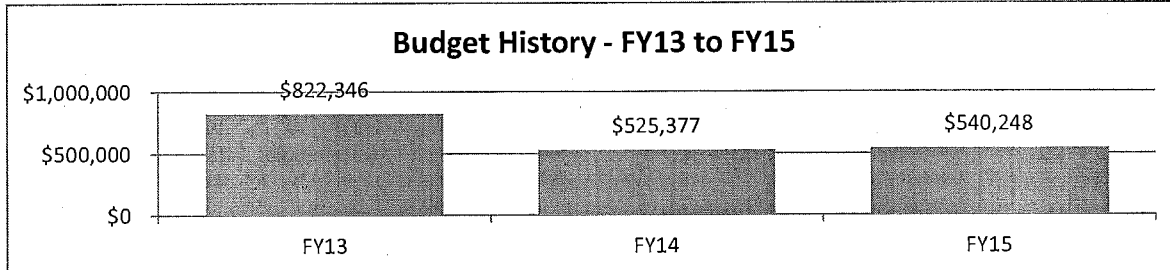
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FACILITIES FUEL AND OIL - BLDGS	05072102 525002	\$25	\$200	\$500
CO FACILITIES FUEL AND OIL - BLDGS	05072103 525002	\$3,652	\$1,025	\$3,000
CO FACILITIES CNTRD SVCS - ENGINEERING	05072104 524022	\$0	\$0	\$0
CO FACILITIES CNTRD SVCS - PLOWING	05072104 524027	\$0	\$9,225	\$9,275
CO FACILITIES MNT & REPR - PREV - GROUNDS	05072104 524090	\$65,263	\$16,259	\$23,000
CO FACILITIES SUPPLIES - BLDGS & GROUNDS	05072104 543028	\$0	\$0	\$0
CO FACILITIES CNTRD SVCS - WASTE REMOVAL	05072105 524040	\$7,440	\$10,330	\$9,785
CO FACILITIES MNT & REPR - PREV - BLDGS	05072105 524089	\$84,271	\$37,198	\$42,000
CO FACILITIES MANAGER - ENERGY	05072105 524096	\$24,099	\$24,600	\$24,600
CO FACILITIES SUPPLIES - BLDGS	05072106 543027	\$34,881	\$12,527	\$13,175
CO FACILITIES MNT & REPR - EQUIP - GROUNDS	05072107 524075	\$11,686	\$9,000	\$9,000
CO FACILITIES SECURITY - BLDGS	05072112 524126	\$2,098	\$2,016	\$2,063
CO FACILITIES CNTRD SVCS - CUSTODIAN	05072117 524020	\$1,553	\$2,928	\$2,900
CO FACILITIES UNIFORMS - BLDGS	05072117 524155	\$10,913	\$12,098	\$12,350
SH FACILITIES CNTRD SVCS - CUSTODIAN	15072101 524020	\$27,118	\$26,650	\$27,000
SH FACILITIES MNT & REPR - EQUIP - BLDGS	15072105 524074	\$30,277	\$32,032	\$32,000
SH FACILITIES MNT & REPR - EQUIP - GROUNDS	15072105 524075	\$11,158	\$5,201	\$5,200
SH FACILITIES MNT & REPR - HVAC	15072105 524082	\$38,073	\$40,000	\$40,000
SH FACILITIES MNT & REPR - PREV - BLDGS	15072106 524089	\$196,009	\$55,000	\$55,000
SH FACILITIES SUPPLIES - BLDGS	15072107 543027	\$20,535	\$14,592	\$14,600
JH FACILITIES CNTRD SVCS - CUSTODIAN	16072101 524020	\$11,765	\$15,464	\$15,500
JH FACILITIES SUPPLIES - GROUNDS	16072105 543048	\$3,231	\$1,435	\$1,500
JH FACILITIES SUPPLIES - BLDGS	16072107 543027	\$1,872	\$4,224	\$4,300
JH FACILITIES MNT & REPR - HVAC	16072108 524082	\$6,786	\$14,385	\$15,000
BL FACILITIES MNT & REPR - PREV - GROUNDS	17072106 524090	\$63,843	\$55,000	\$9,000
BL FACILITIES MNT & REPR - HVAC	17072107 524082	\$0	\$0	\$2,572
BL FACILITIES MNT & REPR - PREV - BLDGS	17072107 524089	\$0	\$0	\$6,857
BL FACILITIES CNTRD SVCS - CUSTODIAN	17072108 524020	\$0	\$0	\$12,857
BL FACILITIES SUPPLIES - BLDGS	17072109 543027	\$0	\$0	\$1,714
CN FACILITIES CNTRD SVCS - CUSTODIAN	18072103 524020	\$7,620	\$6,500	\$12,500
CN FACILITIES MNT & REPR - PREV - GROUNDS	18072107 524090	\$10,187	\$10,000	\$10,000
CN FACILITIES MNT & REPR - HVAC	18072108 524082	\$1,746	\$1,488	\$1,500
CN FACILITIES MNT & REPR - PREV - BLDGS	18072108 524089	\$1,983	\$4,000	\$4,000
CN FACILITIES SUPPLIES - BLDGS	18072109 543027	\$814	\$1,000	\$1,000
DO FACILITIES CNTRD SVCS - CUSTODIAN	19072103 524020	\$7,827	\$6,500	\$13,000
DO FACILITIES MNT & REPR - HVAC	19072107 524082	\$2,492	\$1,487	\$2,000
DO FACILITIES MNT & REPR - PREV - BLDGS	19072107 524089	\$17,675	\$12,000	\$12,000
DO FACILITIES SUPPLIES - BLDGS	19072108 543027	\$2,533	\$1,854	\$2,000
GA FACILITIES MNT & REPR - PREV - GROUNDS	20072106 524090	\$10,292	\$10,000	\$14,500
GA FACILITIES MNT & REPR - HVAC	20072107 524082	\$3,012	\$1,487	\$1,500
GA FACILITIES MNT & REPR - PREV - BLDGS	20072107 524089	\$1,096	\$4,000	\$4,000



Other, Maintenance of Buildings and Grounds - 31

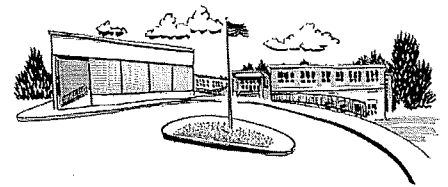
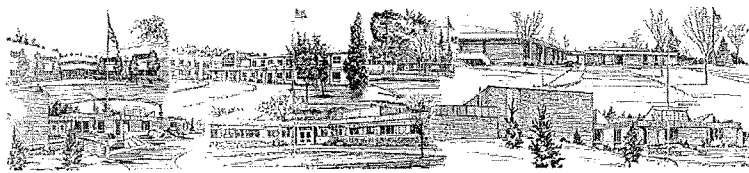
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
GA FACILITIES CNTRD SVCS - CUSTODIAN	20072108 524020	\$9,702	\$6,500	\$8,000
GA FACILITIES SUPPLIES - BLDGS	20072109 543027	\$807	\$1,000	\$1,000
MC FACILITIES CNTRD SVCS - CUSTODIAN	21072103 524020	\$3,605	\$5,122	\$5,000
MC FACILITIES MNT & REPR - HVAC	21072107 524082	\$13,998	\$7,325	\$8,000
MC FACILITIES MNT & REPR - PREV - BLDGS	21072107 524089	\$17,190	\$13,423	\$14,000
MC FACILITIES SUPPLIES - BLDGS	21072108 543027	\$6,429	\$2,000	\$2,000
MC FACILITIES SUPPLIES - GROUNDS	21072109 543048	\$4,810	\$432	\$500
ME FACILITIES CNTRD SVCS - CUSTODIAN	22072103 524020	\$3,609	\$5,122	\$5,000
ME FACILITIES MNT & REPR - HVAC	22072107 524082	\$13,998	\$7,325	\$8,000
ME FACILITIES MNT & REPR - PREV - BLDGS	22072107 524089	\$18,071	\$13,423	\$14,000
ME FACILITIES SUPPLIES - BLDGS	22072108 543027	\$6,304	\$2,000	\$2,000
TOTAL EXPENSES		\$822,346	\$525,377	\$540,248



EXPLANATION & JUSTIFICATION:

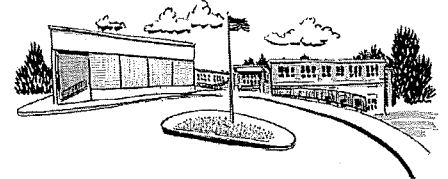
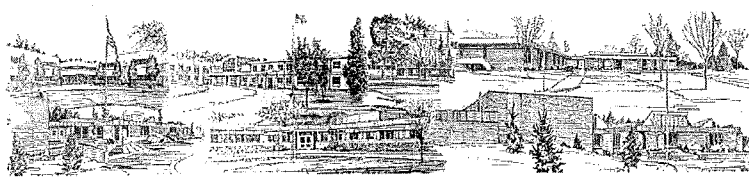
The FY15 Budget for Maintenance of Building and Grounds is presented in the new format, where each facility has accounts for maintenance for custodial services, HVAC, buildings, and supplies. It is showing a small increase of \$14,871, or 2.83% over the combined FY14 Budgets.



Other, Maintenance of Equipment - 32

FY14-FY15 OPERATING BUDGET OVERVIEW

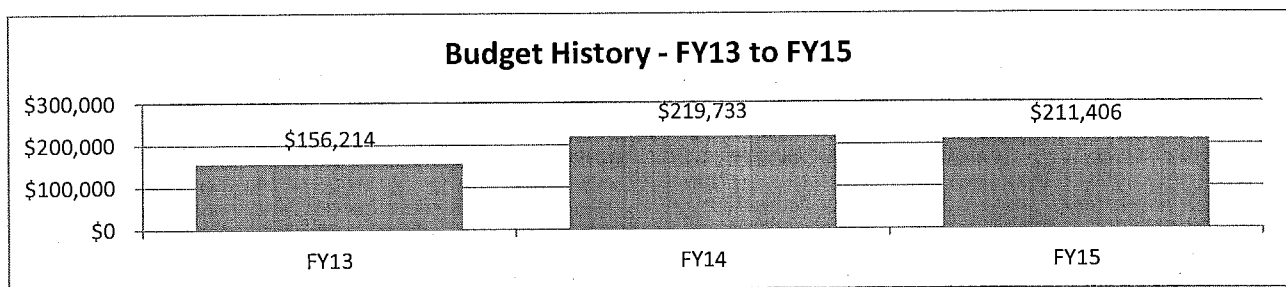
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN MNT & REPR - COPIER	05030105 524071	\$6	\$300	\$100
CO FINANCE ADMIN MNT & REPR - OFF EQUIP	05030105 524084	\$348	\$3,946	\$1,300
CO FINANCE ADMIN COMPUTER SVCS	05030108 524005	\$2,963	\$1,000	\$2,000
CO PUPIL SVCS MNT & REPR - COPIER	05051101 524071	\$0	\$0	\$0
CO PUPIL SVCS MNT & REPR - OFF EQUIP	05051104 524084	\$6,115	\$6,158	\$6,158
CO PUPIL SVCS SPED MNT & REPR - OFF EQUIP - SPED	05051109 524085	\$0	\$0	\$0
CO ED TECH ADMIN MNT & REPR - EQUIP - TECH	05060104 524079	\$9,867	\$12,000	\$0
CO ED TECH ADMIN MNT & REPR - TECHNOLOGY	05060105 524093	\$0	\$0	\$0
CO ED TECH ADMIN MNT & REPR - TECHNOLOGY	05060106 524093	\$5,240	\$48,949	\$45,525
CO FACILITIES MNT & REPR - OFF EQUIP	05072107 524084	\$7,623	\$6,468	\$6,500
DW PUPIL SVCS MNT & REPR - OFF EQUIP	14051113 524084	\$0	\$4,388	\$4,388
DW PUPIL SVCS SPED MNT & REPR - COPIER - SPED	14051114 524072	\$0	\$0	\$0
DW PUPIL SVCS SPED MNT & REPR - OFF EQUIP - SPED	14051114 524085	\$0	\$0	\$0
SH ED TECH ADMIN MNT & REPR - TECHNOLOGY	15060101 524093	\$3,212	\$15,005	\$15,005
SH MUSIC ACTIVITIES MNT & REPR - PERFORMING ARTS	15081705 524086	\$4,306	\$4,308	\$4,500
SH ART INSTRUCT MNT & REPR - ART	15092704 524070	\$331	\$500	\$500
SH PRINC ADMIN MNT & REPR - COPIER	15150106 524071	\$45,687	\$42,000	\$42,000
SH PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	15152705 524076	\$0	\$640	\$640
SH PRINC INSTRUCT MNT & REPR - INSTRUCTIONAL	15152705 524083	\$13,247	\$15,000	\$15,000
JH ED TECH ADMIN MNT & REPR - TECHNOLOGY	16060101 524093	\$2,960	\$3,146	\$3,146
JH FACILITIES MNT & REPR - EQUIP	16072108 524073	\$4,986	\$5,091	\$5,100
JH PRINC INSTRUCT MNT & REPR - INSTRUCTIONAL	16162703 524083	\$8,458	\$5,902	\$5,902
BL ED TECH ADMIN MNT & REPR - EQUIP - TECH	17060101 524079	\$0	\$0	\$1,712
BL MUSIC INSTRUCT MNT & REPR - EQUIP - MUSIC	17082705 524077	\$0	\$0	\$0
BL PRINC ADMIN MNT & REPR - OFF EQUIP	17170105 524084	\$13,234	\$0	\$4,915
BL PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	17172707 524076	\$0	\$0	\$2,180
CN ED TECH ADMIN MNT & REPR - EQUIP - TECH	18060101 524079	\$0	\$2,291	\$1,712
CN MUSIC INSTRUCT MNT & REPR - EQUIP - MUSIC	18082703 524077	\$0	\$425	\$500
CN PRINC ADMIN MNT & REPR - OFF EQUIP	18180103 524084	\$4,530	\$5,775	\$5,800
CN PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	18182705 524076	\$0	\$480	\$500
DO ED TECH ADMIN MNT & REPR - EQUIP - TECH	19060101 524079	\$0	\$2,300	\$1,712
DO MUSIC INSTRUCT MNT & REPR - EQUIP - MUSIC	19082703 524077	\$440	\$440	\$500
DO PRINC ADMIN MNT & REPR - OFF EQUIP	19190104 524084	\$4,522	\$4,500	\$4,500
DO PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	19192706 524076	\$970	\$1,000	\$1,000
GA ED TECH ADMIN MNT & REPR - EQUIP - TECH	20060101 524079	\$0	\$2,378	\$1,712
GA MUSIC INSTRUCT MNT & REPR - EQUIP - MUSIC	20082703 524077	\$370	\$425	\$500
GA PRINC ADMIN MNT & REPR - OFF EQUIP	20200104 524084	\$5,065	\$6,200	\$8,000
GA PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	20202706 524076	\$897	\$900	\$900
MC ED TECH ADMIN MNT & REPR - EQUIP - TECH	21060101 524079	\$840	\$2,300	\$1,712
MC MUSIC INSTRUCT MNT & REPR - EQUIP - MUSIC	21082704 524077	\$440	\$440	\$500
MC PRINC ADMIN MNT & REPR - OFF EQUIP	21210104 524084	\$1,316	\$4,275	\$4,275
MC PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	21212706 524076	\$207	\$0	\$0
ME ED TECH ADMIN MNT & REPR - EQUIP - TECH	22060101 524079	\$684	\$2,378	\$1,712
ME MUSIC INSTRUCT MNT & REPR - EQUIP - MUSIC	22082703 524077	\$0	\$425	\$500
ME PRINC ADMIN MNT & REPR - OFF EQUIP	22220104 524084	\$7,146	\$8,000	\$8,500
ME PRINC INSTRUCT MNT & REPR - EQUIP - MEDIA CTR	22222706 524076	\$207	\$0	\$300
TOTAL EXPENSES		\$156,214	\$219,733	\$211,406



Other, Maintenance of Equipment - 32

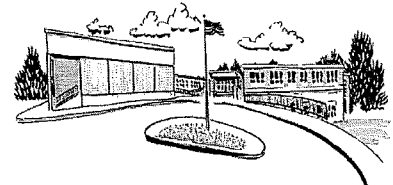
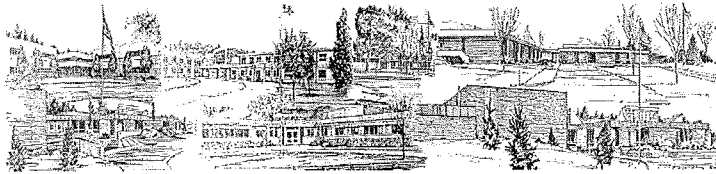
FY14-FY15 OPERATING BUDGET OVERVIEW

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

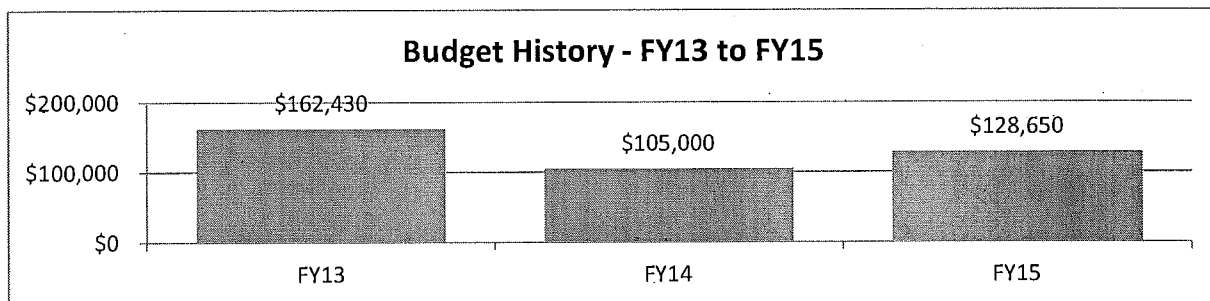
The FY15 Budget for Maintenance and Repair is presented in the new format, where each facility has accounts for maintenance for technology, music, office equipment and the media center. It is showing a small decrease of \$8,327, or -3.79% over the combined FY14 Budgets.



Other, Legal Services - 34

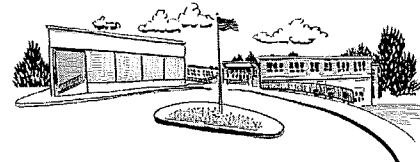
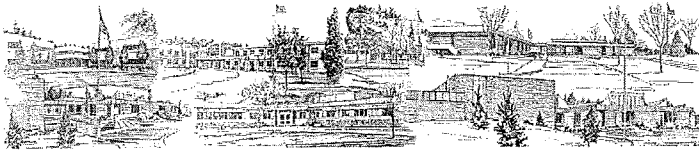
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO SUPT ADMIN LEGAL SVCS	05010102 524066	\$91,534	\$60,000	\$60,000
CO PUPIL SVCS SPED LEGAL SVCS - SPED	05051108 524067	\$70,896	\$45,000	\$68,650
TOTAL EXPENSES		\$162,430	\$105,000	\$128,650



EXPLANATION & JUSTIFICATION:

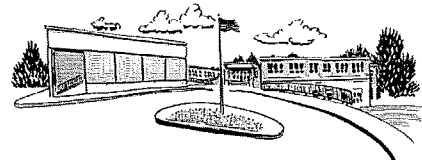
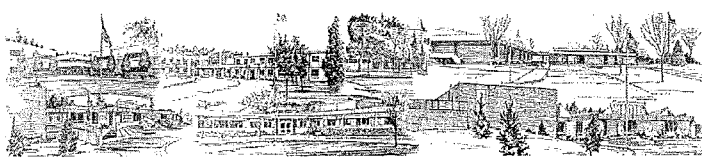
The recommended FY15 Budget for Legal Services is increasing \$23,650, or 22.52% over the FY14 Budget. This recommended increase is based on examining what was spent in FY13 in these accounts, in addition to higher than budgeted trends in legal spending to date in FY14.



Other, Administrative Supplies - 35

FY14-FY15 OPERATING BUDGET OVERVIEW

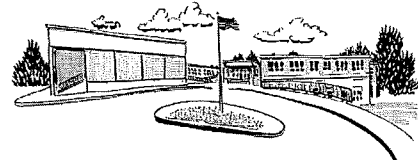
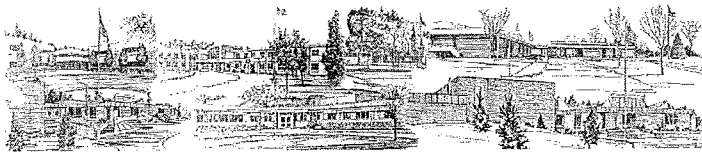
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO SUPT ADMIN SUPPLIES - SCHOOL COMMITTEE	05010101 543077	\$7,435	\$12,450	\$10,000
CO SUPT ADMIN DUES, FEES, MEMSHIPS	05010102 524043	\$5,894	\$6,960	\$6,360
CO SUPT ADMIN COMMUNITY RESOURCES	05010103 543002	\$5,999	\$8,000	\$8,000
CO SUPT ADMIN SUBSCRIPTIONS	05010103 543019	\$51	\$150	\$50
CO SUPT ADMIN DUES, FEES, MEMSHIPS - SCH COM	05010104 524047	\$11,773	\$12,450	\$9,500
CO CURR/INSTR ADMIN DUES, FEES, MEMSHIPS - CURR	05020101 524046	\$300	\$300	\$500
CO FINANCE ADMIN SUPPLIES - OFFICE	05030101 543064	\$15,300	\$10,500	\$10,000
CO FINANCE ADMIN DUES, FEES, MEMSHIPS	05030102 524043	\$17,942	\$31,834	\$17,125
CO FINANCE ADMIN MICROFILM SVCS	05030102 524104	\$485	\$0	\$500
CO FINANCE ADMIN POSTAGE	05030102 524106	\$11,983	\$18,200	\$15,000
CO FINANCE ADMIN PROF SVCS	05030102 524113	\$101,725	\$20,000	\$20,000
CO FINANCE ADMIN SUBSCRIPTIONS	05030103 543019	\$15	\$240	\$0
CO FINANCE ADMIN SUPPLIES - TECHNOLOGY	05030103 543087	\$0	\$12,000	\$12,000
CO FINANCE ADMIN CELLULAR PHONES	05030104 525001	\$4,404	\$7,814	\$6,000
CO FINANCE ADMIN INS - BONDING & BANKING	05030106 570007	\$2,439	\$2,500	\$2,500
CO FINANCE ADMIN MNT & REPR - SOFTWARE	05030108 524092	\$27,610	\$62,904	\$60,000
CO PERSONNEL ADMIN PROF SVCS	05040102 524113	\$300	\$300	\$300
CO PERSONNEL ADMIN DUES, FEES, MEMSHIPS	05040111 524043	\$3,272	\$4,730	\$3,230
CO PERSONNEL ADMIN MNT & REPR - SOFTWARE	05040111 524092	\$19,479	\$19,391	\$19,876
CO PERSONNEL ADMIN SOFTWARE	05040111 524131	\$13,979	\$19,391	\$19,876
CO PUPIL SVCS DUES, FEES, MEMSHIPS	05051101 524043	\$24,750	\$772	\$772
CO PUPIL SVCS SUPPLIES - OFFICE	05051102 543064	\$8,703	\$6,232	\$6,232
CO PUPIL SVCS SPED MEDICAL SVCS - SPED	05051112 524102	\$0	\$2,421	\$2,421
CO ED TECH ADMIN SUPPLIES - TECHNOLOGY	05060101 543087	\$80,872	\$67,420	\$63,470
CO ED TECH ADMIN CNTRD SVCS	05060103 524009	\$0	\$5,000	\$16,406
CO ED TECH ADMIN CNTRD SVCS - MAC SCH	05060103 524024	\$0	\$0	\$0
CO ED TECH ADMIN SECURITY - TECHNOLOGY	05060103 524127	\$846	\$5,195	\$5,000
CO ED TECH ADMIN SOFTWARE	05060103 524131	\$52,777	\$75,000	\$66,971
CO ED TECH ADMIN MNT & REPR - SOFTWARE	05060104 524092	\$0	\$6,500	\$8,400
CO ED TECH ADMIN SOFTWARE	05060104 524131	\$14,374	\$12,546	\$10,000
CO ED TECH ADMIN MNT & REPR - SOFTWARE	05060105 524092	\$202,940	\$10,000	\$0
DW CURR/INSTR ADMIN CNTRD SVCS - TRNG & EDU	14020101 524037	\$69,888	\$67,350	\$60,000
DW CURR/INSTR ADMIN FEES - EDCO	14020101 524057	\$26,861	\$27,000	\$27,500
DW CURR/INSTR ADMIN SUPPLIES - TRNG & EDU	14020103 543090	\$0	\$0	\$0
DW CURR/INSTR INSTRUCT SUPPLIES - MENTOR	14022703 543060	\$1,700	\$1,700	\$1,300
DW CURR/INSTR INSTRUCT SUPPLIES - R & D	14022703 543074	\$900	\$900	\$900
DW CURR/INSTR INSTRUCT DUES, FEES, MEMSHIPS	14022709 524043	\$400	\$400	\$400
DW CURR/INSTR INSTRUCT PRINTING	14022710 524109	\$0	\$1,000	\$1,000
DW CURR/INSTR INSTRUCT SUBSCRIPTIONS	14022710 543019	\$400	\$400	\$400
DW PERSONNEL ADMIN PROF SVCS	14040108 524113	\$0	\$0	\$0
DW PUPIL SVCS CNTRD SVCS - WORK STUDY	14050102 524041	\$542	\$3,500	\$3,500
DW PUPIL SVCS SPED DUES, FEES, MEMSHIPS - SPED	14051102 524048	\$490	\$0	\$0
DW PUPIL SVCS SPED POSTAGE - SPED	14051102 524108	\$6,053	\$8,000	\$8,000
DW PUPIL SVCS SPED SUPPLIES - OFFICE - SPED	14051107 543066	\$35,119	\$36,590	\$1,190
DW PUPIL SVCS SPED EVALUATION - INDEPNT	14051108 524051	\$2,852	\$4,840	\$4,840
DW PUPIL SVCS SPED MEDICAL SVCS - SPED	14051108 524102	\$4,000	\$968	\$968
DW PUPIL SVCS SPED EVALUATION - INDEPNT - PSYCH	14051109 524052	\$0	\$0	\$0
DW PUPIL SVCS POSTAGE	14051113 524106	\$4,047	\$5,200	\$5,200
DW PUPIL SVCS PRINTING	14051113 524109	\$564	\$0	\$0
DW PUPIL SVCS SPED DUES, FEES, MEMSHIPS - SPED	14051114 524048	\$0	\$296	\$296
DW PUPIL SVCS SPED POSTAGE - SPED	14051114 524108	\$0	\$0	\$0
DW PUPIL SVCS SPED SUBSCRIPTIONS - SPED	14051114 524135	\$887	\$780	\$780



Other, Administrative Supplies - 35

FY14-FY15 OPERATING BUDGET OVERVIEW

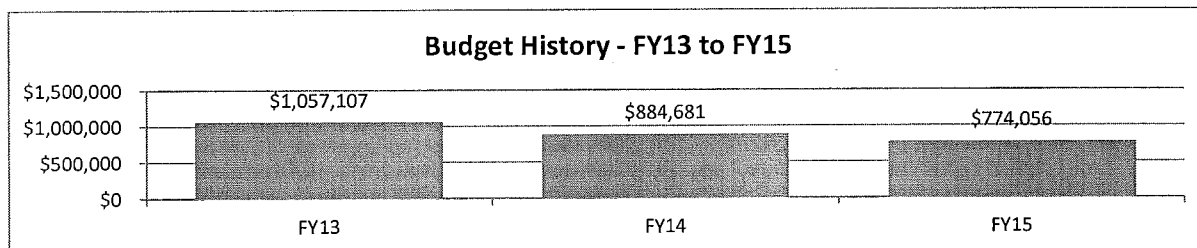
Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
DW PUPIL SVCS SPED SUPPLIES - OFFICE - SPED	14051115 543066	\$0	\$0	\$0
DW ED TECH ADMIN PROF DEV	14060101 524112	\$4,721	\$5,000	\$5,000
DW ED TECH ADMIN MNT & SUPPLIES - SOFT LICNSG	14060103 543014	\$31,311	\$31,960	\$26,050
DW ED TECH ADMIN SUPPLIES - TECHNOLOGY	14060103 543087	\$1,010	\$17,314	\$1,750
SH PUPIL SVCS COUNSELING DUES, FEES, MEMSHIPS - CNSLG	15051101 524045	\$679	\$196	\$196
SH PUPIL SVCS COUNSELING POSTAGE - COUNSELING	15051101 524107	\$5	\$0	\$0
SH PUPIL SVCS COUNSELING PRINTING - CAREER EDUCATION	15051101 524110	\$0	\$0	\$0
SH PUPIL SVCS SUPPLIES - HEALTH	15051105 543049	\$1,598	\$1,604	\$1,604
SH PUPIL SVCS SPED CNTRD SVCS - TRNG & DEV	15051106 524036	\$0	\$0	\$0
SH PRINC ADMIN EVALUATION - R & D	15150101 524053	\$3,296	\$5,500	\$5,500
SH PRINC ADMIN CNTRD SVCS	15150102 524009	\$5,138	\$3,000	\$3,000
SH PRINC ADMIN DUES, FEES, MEMSHIPS	15150102 524043	\$4,050	\$6,500	\$6,500
SH PRINC ADMIN POSTAGE	15150102 524106	\$362	\$2,500	\$2,500
SH PRINC ADMIN PRINTING	15150102 524109	\$2,288	\$2,000	\$2,000
SH PRINC ADMIN EVALUATION - NEASC - EXPENSES	15150103 543008	\$4,969	\$4,000	\$4,000
SH PRINC ADMIN SUBSCRIPTIONS	15150104 543019	\$1,679	\$1,000	\$1,000
SH PRINC ADMIN SUPPLIES - OFFICE	15150104 543064	\$45,485	\$47,000	\$47,000
SH PRINC ADMIN SUPPLIES - GRADUATION	15150107 543047	\$21,703	\$24,450	\$24,450
SH PRINC ADMIN CNTRD SVCS - EVENT STAFF	15150110 524023	\$0	\$0	\$0
SH PRINC INSTRUCT TEXTBOOKS - ALT PROGRAM	15152707 543095	\$1,194	\$1,800	\$1,800
SH PRINC INSTRUCT SUPPLIES - ALT PROGRAM	15152708 543022	\$1,140	\$1,100	\$1,100
JH PUPIL SVCS COUNSELING POSTAGE - COUNSELING	16051102 524107	\$119	\$200	\$200
JH PUPIL SVCS SUPPLIES - HEALTH	16051104 543049	\$869	\$870	\$870
JH ED TECH INSTRUCT SOFTWARE	16062701 524131	\$3,459	\$2,400	\$2,400
JH PRINC ADMIN CNTRD SVCS	16160102 524009	\$19,831	\$23,228	\$23,228
JH PRINC ADMIN DUES, FEES, MEMSHIPS	16160102 524043	\$1,221	\$2,170	\$2,170
JH PRINC ADMIN POSTAGE	16160102 524106	\$3,662	\$4,051	\$4,051
JH PRINC ADMIN PRINTING	16160102 524109	\$5,055	\$4,051	\$4,051
JH PRINC ADMIN EVALUATION - NEASC - EXPENSES	16160103 543008	\$0	\$2,127	\$2,127
JH PRINC ADMIN SUPPLIES - PROF DEV	16160103 543072	\$2,872	\$0	\$0
JH PRINC ADMIN COPIER PAPER	16160105 543003	\$9,484	\$10,431	\$10,431
JH PRINC ADMIN SUPPLIES - OFFICE	16160105 543064	\$13,100	\$13,089	\$13,089
JH PRINC ACTIVITIES CNTRD SVCS - STU ACT	16161701 524033	\$8,824	\$0	\$0
JH PRINC INSTRUCT SUPPLIES - X BLOCK	16162707 543093	\$3,109	\$4,776	\$4,776
BL FINANCE ADMIN CELLULAR PHONES	17030101 525001	\$0	\$0	\$2,000
BL PERSONNEL INSTRUCT PROF SVCS	17042701 524113	\$0	\$0	\$0
BL PUPIL SVCS SUPPLIES - HEALTH	17051102 543049	\$1,591	\$2,277	\$2,277
BL PRINC ADMIN DUES, FEES, MEMSHIPS	17170101 524043	\$7,413	\$10,070	\$2,820
BL PRINC ADMIN POSTAGE	17170101 524106	\$0	\$0	\$405
BL PRINC ADMIN PRINTING	17170101 524109	\$0	\$0	\$375
BL PRINC ADMIN SUBSCRIPTIONS	17170103 543019	\$784	\$950	\$950
BL PRINC ADMIN SUPPLIES - EXPENDABLE	17170104 543045	\$0	\$0	\$380
BL PRINC ADMIN SUPPLIES - OFFICE	17170104 543064	\$3,317	\$3,285	\$4,720
BL PRINC ADMIN SUPPLIES - TECHNOLOGY	17170107 543087	\$0	\$0	\$0
CN FINANCE ADMIN CELLULAR PHONES	18030101 525001	\$1,280	\$2,100	\$2,100
CN PUPIL SVCS SUPPLIES - HEALTH	18051102 543049	\$720	\$720	\$720
CN PRINC ADMIN CNTRD SVCS	18180101 524009	\$450	\$0	\$0
CN PRINC ADMIN DUES, FEES, MEMSHIPS	18180101 524043	\$795	\$800	\$800
CN PRINC ADMIN POSTAGE	18180101 524106	\$59	\$420	\$420
CN PRINC ADMIN PRINTING	18180101 524109	\$699	\$1,087	\$1,087
CN PRINC ADMIN SUBSCRIPTIONS	18180102 543019	\$51	\$100	\$100
CN PRINC ADMIN SUPPLIES - OFFICE	18180102 543064	\$2,898	\$3,900	\$4,000
DO FINANCE ADMIN CELLULAR PHONES	19030102 525001	\$988	\$1,000	\$1,000
DO PUPIL SVCS SUPPLIES - HEALTH	19051102 543049	\$543	\$544	\$544
DO PRINC ADMIN DUES, FEES, MEMSHIPS	19190101 524043	\$620	\$510	\$600
DO PRINC ADMIN POSTAGE	19190101 524106	\$259	\$250	\$250
DO PRINC ADMIN PRINTING	19190101 524109	\$113	\$190	\$190
DO PRINC ADMIN SUBSCRIPTIONS	19190102 543019	\$66	\$55	\$55



Other, Administrative Supplies - 35

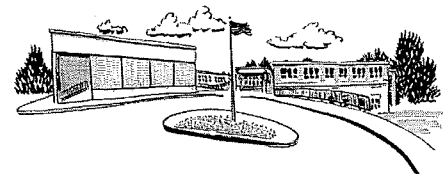
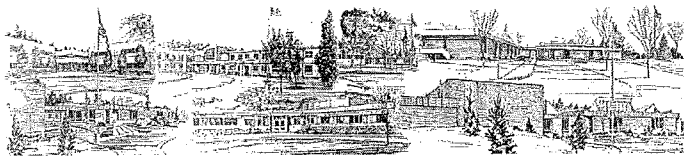
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
DO PRINC ADMIN SUPPLIES - EXPENDABLE	19190102 543045	\$368	\$380	\$380
DO PRINC ADMIN SUPPLIES - OFFICE	19190102 543064	\$2,049	\$2,025	\$2,025
DO PRINC ADMIN PROF DEV	19190103 524112	\$1,450	\$1,773	\$1,740
GA FINANCE ADMIN CELLULAR PHONES	20030101 525001	\$1,141	\$1,400	\$1,400
GA PUPIL SVCS SUPPLIES - HEALTH	20051102 543049	\$520	\$520	\$520
GA PRINC ADMIN DUES, FEES, MEMSHIPS	20200101 524043	\$795	\$800	\$800
GA PRINC ADMIN POSTAGE	20200101 524106	\$115	\$100	\$200
GA PRINC ADMIN PRINTING	20200101 524109	\$82	\$250	\$100
GA PRINC ADMIN SUPPLIES - OFFICE	20200103 543064	\$1,984	\$3,000	\$3,000
MC FINANCE ADMIN CELLULAR PHONES	21030101 525001	\$1,148	\$812	\$1,200
MC PUPIL SVCS SUPPLIES - HEALTH	21051102 543049	\$531	\$518	\$518
MC PRINC ADMIN DUES, FEES, MEMSHIPS	21210101 524043	\$1,563	\$490	\$490
MC PRINC ADMIN POSTAGE	21210101 524106	\$113	\$350	\$350
MC PRINC ADMIN SUBSCRIPTIONS	21210102 543019	\$136	\$0	\$0
MC PRINC ADMIN SUPPLIES - OFFICE	21210102 543064	\$24,445	\$11,564	\$11,564
ME FINANCE ADMIN CELLULAR PHONES	22030101 525001	\$223	\$200	\$250
ME PUPIL SVCS SUPPLIES - HEALTH	22051102 543049	\$717	\$720	\$720
ME PRINC ADMIN DUES, FEES, MEMSHIPS	22220101 524043	\$0	\$500	\$1,100
ME PRINC ADMIN POSTAGE	22220101 524106	\$370	\$800	\$800
ME PRINC ADMIN SUPPLIES - OFFICE	22220103 543064	\$2,951	\$4,500	\$3,000
MC PRINC ADMIN PRINTING	To Be Created	\$0	\$850	\$0
ME PRINC ADMIN PRINTING	To Be Created	\$0	\$500	\$500
BL PUPIL SVCS CONTRACTED SERVICES	To Be Created	\$530	\$530	\$0
BL PUPIL SVCS CONTRACTED SERVICES	To Be Created	\$0	\$500	\$0
BL PUPIL SVCS CONTRACTED SERVICES	To Be Created	\$849	\$900	\$0
TOTAL EXPENSES		\$1,057,107	\$884,681	\$774,056



EXPLANATION & JUSTIFICATION:

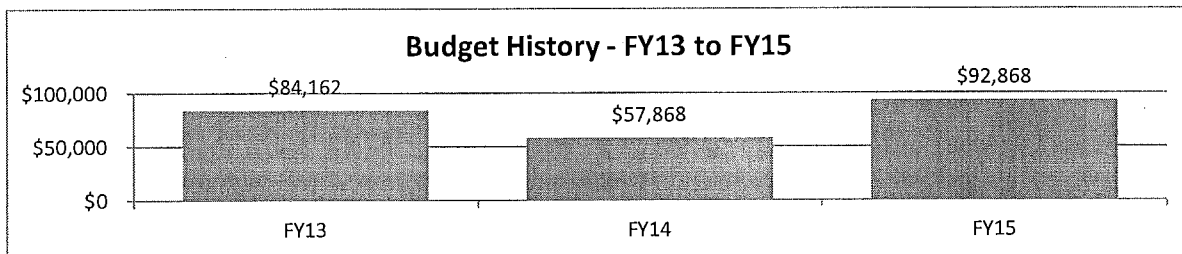
The recommended FY15 Budget for Administrative Supplies is decreasing by \$110,625, or a -12.50% decrease over FY14 Budget. Many of these accounts reflect anticipative savings related to the full regionalization of the three school districts in FY15.



Other, Athletic Supplies - 36

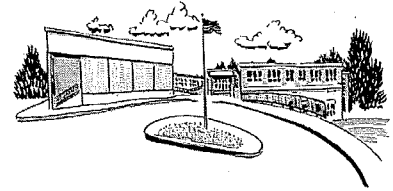
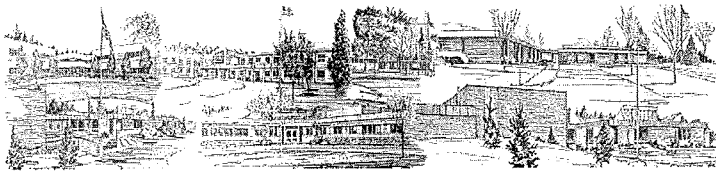
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO ATHLETICS CNTRD SVCS - BUS DR - ATHL	05138101 524014	\$0	\$0	\$35,000
CO ATHLETICS DUES, FEES, MEMSHIPS - CNSLG	05138101 524044	\$20,136	\$14,606	\$14,606
CO ATHLETICS SECURITY - ATHLETIC	05138101 524125	\$5,197	\$7,021	\$7,021
CO ATHLETICS SUPPLIES - ATHLETIC	05138102 543026	\$4,595	\$4,548	\$4,548
CO ATHLETICS SUPPLIES - OFFICE - ATHLETICS	05138102 543065	\$33	\$974	\$974
CO ATHLETICS INS - PROP & LIAB - ATHLETICS	05138103 570024	\$11,436	\$9,738	\$9,738
SH ATHLETICS LACR G FR OFFICIALS	15138101 524105	\$0	\$0	\$0
SH ATHLETICS FBALL SH MEDICAL SVCS	15138103 524100	\$1,458	\$1,568	\$1,568
SH ATHLETICS FBALL SH OFFICIALS	15138103 524105	\$5,212	\$3,500	\$3,500
SH ATHLETICS I HKY B SH EVENT STAFF	15138104 524054	\$418	\$2,921	\$2,921
SH ATHLETICS I HKY B SH OFFICIALS	15138104 524105	\$1,474	\$2,660	\$2,660
SH ATHLETICS I HKY B SH RENT	15138104 524123	\$19,226	\$0	\$0
SH ATHLETICS I HKY B SH SECURITY - ATHLETIC	15138104 524125	\$990	\$1,656	\$1,656
SH ATHLETICS BBALL B SH OFFICIALS	15138105 524105	\$1,485	\$4,066	\$4,066
SH ATHLETICS BSEBALL FR OFFICIALS	15138106 524105	\$0	\$1,000	\$1,000
SH ATHLETICS SOCC G SH OFFICIALS	15138107 524105	\$1,494	\$3,610	\$3,610
SH ATHLETICS I HKY G SH CNTRD SVCS - BUS DR - ATHL	15138108 524014	\$0	\$0	\$0
SH ATHLETICS I HKY G SH EVENT STAFF	15138108 524054	\$0	\$0	\$0
SH ATHLETICS SFTBALL SH OFFICIALS	15138109 524105	\$0	\$0	\$0
SH ATHLETICS ALPINE SKI RENT	15138110 524123	\$11,008	\$0	\$0
SH ATHLETICS SOCC G FR OFFICIALS	15138111 524105	\$0	\$0	\$0
SH ATHLETICS F HCKEY OFFICIALS	15138112 524105	\$0	\$0	\$0
SH ATHLETICS SOCC B SH OFFICIALS	15138113 524105	\$0	\$0	\$0
SH ATHLETICS LACR B SH OFFICIALS	15138114 524105	\$0	\$0	\$0
SH ATHLETICS SWIM - G OFFICIALS	15138115 524105	\$0	\$0	\$0
SH ATHLETICS VOLLEYBALL OFFICIALS	15138116 524105	\$0	\$0	\$0
SH ATHLETICS LACR G SH EVENT STAFF	15138117 524054	\$0	\$0	\$0
TOTAL EXPENSES		\$84,162	\$57,868	\$92,868



EXPLANATION & JUSTIFICATION:

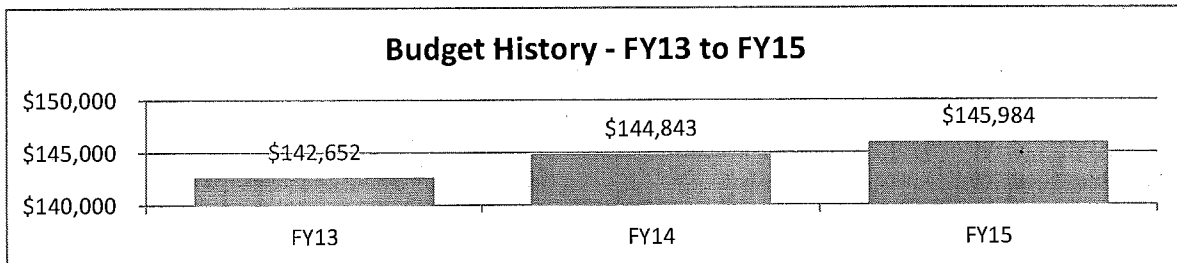
The FY15 recommended budget for Athletic Supplies is increasing by \$35,0000, or 60.48% over FY14 Budget. This increase reflects the decision to give more resources within the FY15 ABRSD for athletic transportation. More resources have been given to the budget due to the fact that the Athletic Special Revenue funds have not balanced the last several years. Increasing the operating budget will put the entire Athletic department on a more secure financial footing.



Other, Custodial Supplies - 37

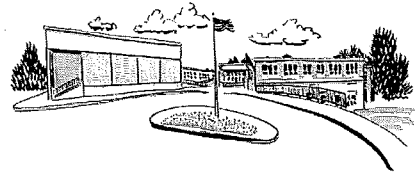
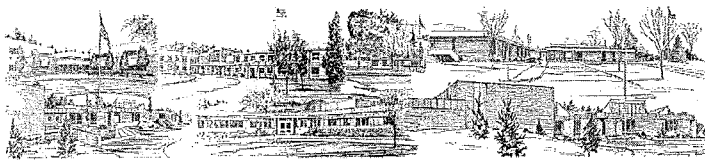
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FACILITIES SUPPLIES - CUSTODIAL	05072113 543032	\$7,257	\$7,509	\$7,550
SH FACILITIES SUPPLIES - CUSTODIAL	15072102 543032	\$49,177	\$50,000	\$50,000
JH FACILITIES SUPPLIES - CUSTODIAL	16072102 543032	\$15,439	\$19,000	\$19,000
BL FACILITIES SUPPLIES - CUSTODIAL	17072103 543032	\$20,290	\$25,734	\$11,934
CN FACILITIES SUPPLIES - CUSTODIAL	18072104 543032	\$7,438	\$8,200	\$11,500
DO FACILITIES SUPPLIES - CUSTODIAL	19072104 543032	\$13,170	\$8,200	\$11,500
GA FACILITIES SUPPLIES - CUSTODIAL	20072103 543032	\$6,415	\$8,200	\$11,500
MC FACILITIES SUPPLIES - CUSTODIAL	21072104 543032	\$11,554	\$9,000	\$11,500
ME FACILITIES SUPPLIES - CUSTODIAL	22072104 543032	\$11,911	\$9,000	\$11,500
TOTAL EXPENSES		\$142,652	\$144,843	\$145,984



EXPLANATION & JUSTIFICATION:

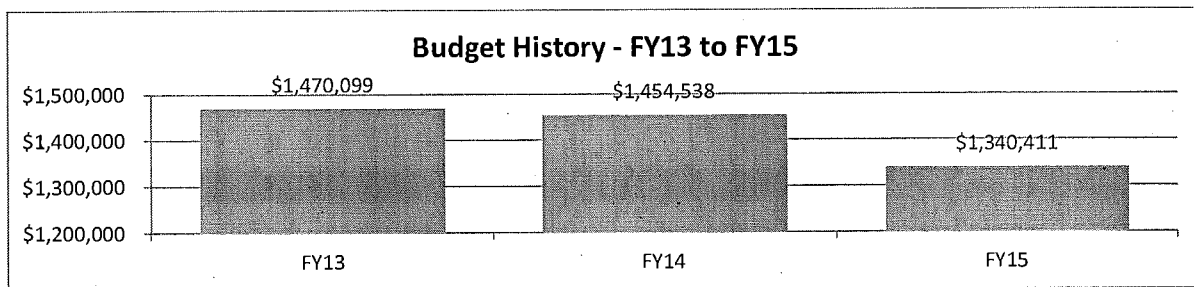
The recommended FY15 Budget for custodial supplies is increasing by \$1,141, or .79% over FY14 Budget. For the first time, each facility (Central Office, Senior High, Junior High, Blanchard, Conant, Douglas, Gates, McCarthy-Towne, and Merriam) has a clearly labeled account within this section of the budget for custodial supplies.



Other, Sped Transportation - 38

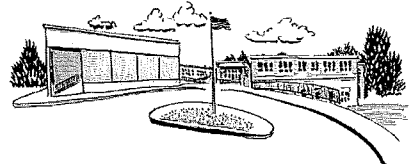
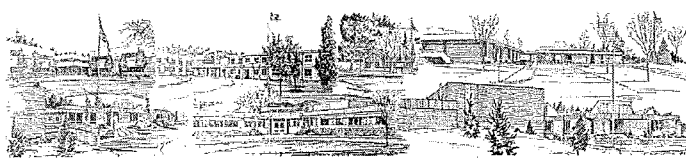
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PUPIL SVCS SPED CNTRD SVCS - BUS DR - SPED	05051105 524016	\$842,171	\$852,759	\$776,095
CO PUPIL SVCS SPED MEDICAL AIDE - TRAN - SPED	05051105 524098	\$0	\$0	\$0
CO PUPIL SVCS SPED TRANSPORTATION - CASE - SPED	05051105 524138	\$627,928	\$601,779	\$564,316
TOTAL EXPENSES		\$1,470,099	\$1,454,538	\$1,340,411



EXPLANATION & JUSTIFICATION:

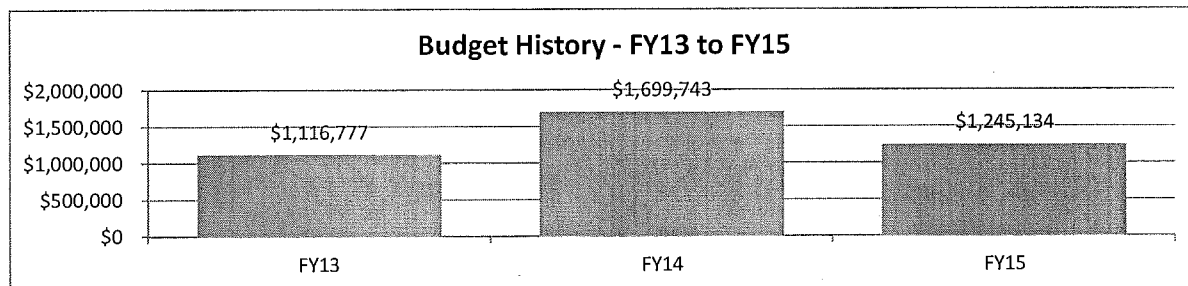
The FY15 recommended budget for Special Education Transportation is decreasing by \$114,127, or -7.85% from the FY14 Budget. These numbers are reflective of the current needs of the current population. They also incorporate the current SPED transportation assessment estimate as provided to the administration by CASE in late November, 2013.



Other, Student Transportation - 39

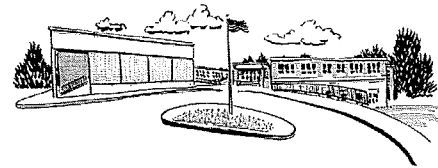
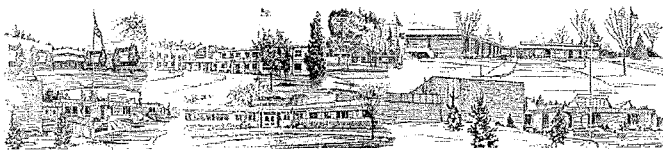
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO PERSONNEL ADMIN BUS MONITOR	05040117 524003	\$9,772	\$18,059	\$18,059
CO FACILITIES CNTRD SVCS - BUS DR	05072101 524012	\$392,989	\$408,920	\$227,520
CO FACILITIES CNTRD SVCS - TRANSPORTATION	05072101 524038	\$3,871	\$4,957	\$5,000
CO FACILITIES MNT & REPR - VEHICLES - TRAN	05072101 524095	\$8,130	\$7,000	\$7,250
CO FACILITIES MEDICAL SVCS - TRANSPORTATION	05072101 524103	\$4,304	\$5,955	\$5,450
CO FACILITIES RADIO REPEATER - TRAN	05072101 524116	\$18,974	\$12,400	\$9,500
CO FACILITIES SECURITY - TRANSPORTATION	05072101 524128	\$0	\$408	\$204
CO FACILITIES GASOLINE - TRANSPORTATION	05072102 543013	\$185,364	\$140,545	\$175,000
CO FACILITIES MNT & SUPPLIES - TRAN	05072102 543015	\$18,043	\$28,000	\$56,769
CO FACILITIES SUPPLIES - OFFICE - TRAN	05072102 543067	\$2,303	\$3,622	\$1,811
CO FACILITIES SUPPLIES - TRANSPORTATION	05072102 543091	\$16,731	\$20,029	\$1,000
CO FACILITIES TIRES/GLASS - TRANSPORTATION	05072102 543122	\$340	\$18,420	\$15,318
CO FACILITIES FUEL AND OIL - TRANSPORTATION	05072103 525003	\$2,712	\$2,500	\$3,000
CO FACILITIES LEASE - BUS - TRANSPORTATION	05072109 524065	\$359,439	\$358,028	\$463,028
CO FACILITIES INS - PROP & LIAB - TRAN	05072109 570025	\$78,673	\$78,579	\$86,579
CO FACILITIES LEASE - EQUIP - TRANSPORTATION	05072109 587006	\$0	\$50,176	\$30,000
CO FACILITIES MNT & REPR - EQUIP - TRAN	05072110 524080	\$11,350	\$45,204	\$54,247
RT FINANCE FACILITIES CNTRD SVCS - TRANSPORTATION	13032101 524038	\$0	\$189,527	\$0
RT FINANCE FACILITIES LEASE - BUS - TRANSPORTATION	13032101 524065	\$0	\$179,014	\$0
RT FINANCE FACILITIES MNT & REPR - PREV - TRAN	13032101 524091	\$0	\$20,000	\$0
RT FINANCE FACILITIES SECURITY - TRANSPORTATION	13032101 524128	\$0	\$0	\$79,977
RT FINANCE FACILITIES GASOLINE - TRANSPORTATION	13032101 543013	\$0	\$85,000	\$0
RT FINANCE FACILITIES SUPPLIES - OTHER - TRAN	13032101 543069	\$0	\$17,978	\$0
SH CURR/INSTR ADMIN UNIFORMS - BAND	15020101 543124	\$0	\$0	\$0
SH MUSIC ACTIVITIES CNTRD SVCS - BUS DR - PER ARTS	15081704 524015	\$3,559	\$5,422	\$5,422
SH PRINC INSTRUCT CNTRD SVCS - BUS DR - ALT PROG	15152710 524013	\$0	\$0	\$0
JH PRINC ACTIVITIES CNTRD SVCS - BUS DR - STU ACT	16161703 524017	\$223	\$0	\$0
BL MUSIC INSTRUCT TRANSPORTATION - STUDENT	17082704 524139	\$0	\$0	\$0
MC MUSIC INSTRUCT TRANSPORTATION - STUDENT	21082703 524139	\$0	\$0	\$0
TOTAL EXPENSES		\$1,116,777	\$1,699,743	\$1,245,134



EXPLANATION & JUSTIFICATION:

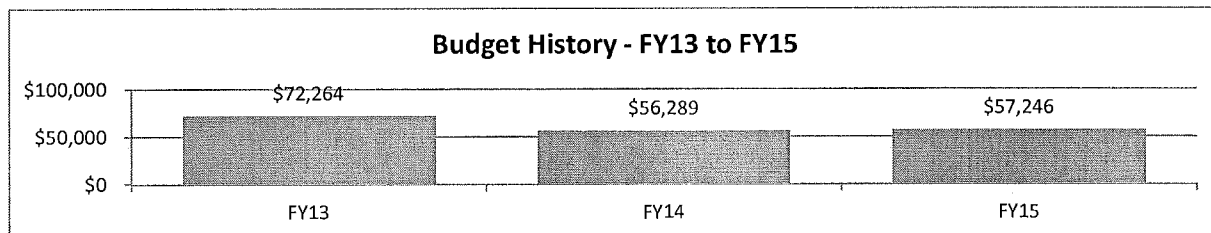
The presentation of the FY15 Budget is complicated by the artificial inclusion of funds into the regional budget at the close of the FY14 budget season. This was done in order to allow funds to be expensed out of the regional budget during FY14 in order to realize reimbursement from the state in FY15. Because of that artificial maneuver, the FY14 to FY15 comparison is showing a \$454,609 decrease, or a 26.75% decrease from the FY14 Budget. These funds will be sufficient to implement the transportation needs as outlined to the school committee during November, 2013, by J.D. Head, our Director of Facilities.



Other, Travel & Conferences - 40

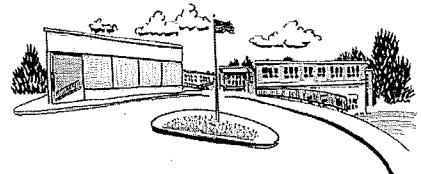
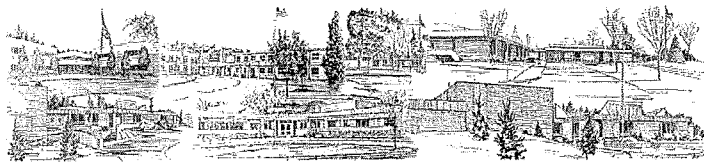
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO SUPT ADMIN CONF, TRAV, WORKSHOPS	05010102 524006	\$1,043	\$2,650	\$1,750
CO SUPT ADMIN TRAV, MLGE, TOLLS	05010102 524140	\$1,624	\$3,000	\$2,250
CO CURR/INSTR ADMIN CONF, TRAV, WORKSHOPS - CURR	05020101 524007	\$350	\$350	\$600
CO CURR/INSTR ADMIN TRAV, MLGE, TOLLS - CURRICULUM	05020101 524141	\$182	\$300	\$600
CO FINANCE ADMIN CONF, TRAV, WORKSHOPS	05030102 524006	\$6,539	\$2,900	\$2,900
CO FINANCE ADMIN TRAV, MLGE, TOLLS	05030102 524140	\$1,927	\$1,515	\$1,100
CO PERSONNEL ADMIN CONF, TRAV, WORKSHOPS	05040111 524006	\$0	\$950	\$950
CO PERSONNEL ADMIN TRAV, MLGE, TOLLS	05040111 524140	\$0	\$780	\$780
CO PUPIL SVCS TRAV, MLGE, TOLLS	05051101 524140	\$2,937	\$0	\$0
CO FACILITIES ADMIN TRAV, MLGE, TOLLS	05070101 524140	\$4,404	\$5,000	\$4,500
CO FACILITIES TRAV, MLGE, TOLLS - TRAN	05072101 524146	\$681	\$414	\$207
CO FACILITIES TRAV, MLGE, TOLLS	05072105 524140	\$6,104	\$5,000	\$5,000
DW CURR/INSTR INSTRUCT CONF, TRAV, WORKSHOPS	14022709 524006	\$1,000	\$1,000	\$1,000
DW CURR/INSTR INSTRUCT TRAV, MLGE, TOLLS	14022709 524140	\$568	\$950	\$950
DW PUPIL SVCS CONF, TRAV, WORKSHOPS	14051101 524006	\$2,051	\$3,436	\$3,436
DW PUPIL SVCS SPED TRAV, MLGE, TOLLS - OOD - SPED	14051102 524143	\$0	\$485	\$1,000
DW PUPIL SVCS SPED TRAV, MLGE, TOLLS - SPED	14051102 524145	\$16,150	\$4,632	\$3,732
DW PUPIL SVCS SPED CONF, TRAV, WORKSHOPS - SPED	14051106 524008	\$0	\$0	\$0
DW PUPIL SVCS CONF, TRAV, WORKSHOPS	14051113 524006	\$190	\$190	\$190
DW PUPIL SVCS SPED CONF, TRAV, WORKSHOPS - SPED	14051114 524008	\$0	\$0	\$0
DW PUPIL SVCS SPED TRAV, MLGE, TOLLS - SPED	14051114 524145	\$165	\$320	\$320
DW PUPIL SVCS COUNSELING CONF, TRAV, WORKSHOPS	14051118 524006	\$0	\$194	\$194
DW ED TECH ADMIN CONF, TRAV, WORKSHOPS	14060101 524006	\$0	\$3,995	\$5,000
SH MUSIC ACTIVITIES TRAV, MLGE, TOLLS - PER ARTS	15081701 524144	\$280	\$280	\$300
SH PRINC ADMIN CONF, TRAV, WORKSHOPS	15150101 524006	\$2,064	\$4,120	\$4,120
JH MUSIC INSTRUCT TRAV, MLGE, TOLLS - MUSIC	16082701 524142	\$100	\$100	\$150
JH PRINC ADMIN CONF, TRAV, WORKSHOPS	16160101 524006	\$1,724	\$3,145	\$3,145
BL PRINC ADMIN CONF, TRAV, WORKSHOPS	17170102 524006	\$0	\$0	\$500
DO PRINC ADMIN CONF, TRAV, WORKSHOPS	19190103 524006	\$1,414	\$900	\$900
GA PRINC ADMIN CONF, TRAV, WORKSHOPS	20200102 524006	\$494	\$800	\$500
MC PRINC ADMIN CONF, TRAV, WORKSHOPS	21210103 524006	\$17,432	\$500	\$6,000
ME PRINC ADMIN CONF, TRAV, WORKSHOPS	22220102 524006	\$1,500	\$5,000	\$2,772
CN PRINC ADMIN CONF, TRAV, WORKSHOPS	To Be Created	\$1,341	\$3,383	\$2,400
TOTAL EXPENSES		\$72,264	\$56,289	\$57,246



EXPLANATION & JUSTIFICATION:

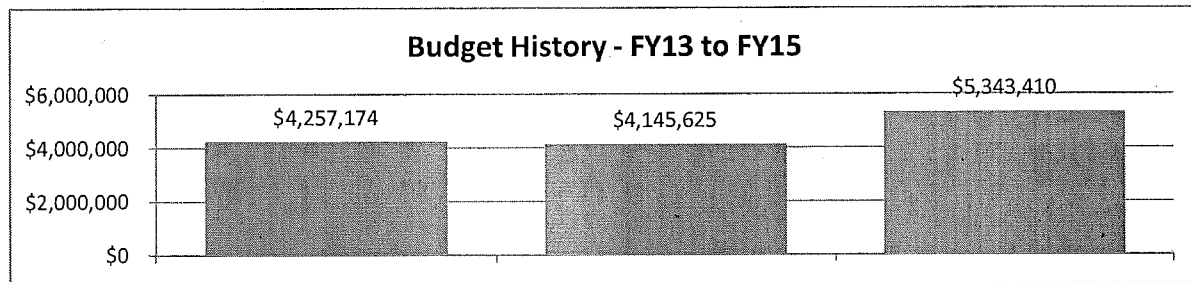
The FY15 Budget increased \$957, or 1.70% over the FY14 Budget. Budget accounts for administrators and schools for tolls and workshops are now unified in one section of the budget for the first time.



Other, Special Education Tuition - 41

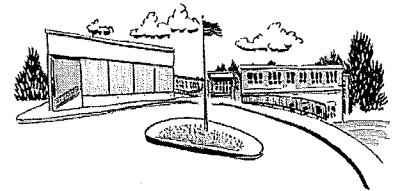
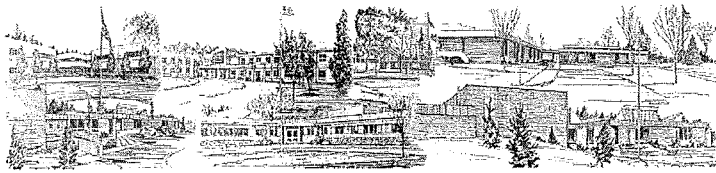
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO SUPT ADMIN TUITION - PUBLIC	05010105 524151	\$29,488	\$0	\$0
CO PUPIL SVCS SPED TUITION - PUBLIC - SPED	05051107 524152	\$0	\$0	\$0
CO PUPIL SVCS SPED TUITION - CASE - SPED	05051113 524147	\$1,423,707	\$1,410,572	\$1,918,351
CO PUPIL SVCS SPED TUITION - COLLABORATIVE	05051113 524148	\$475,864	\$505,770	\$505,770
CO PUPIL SVCS SPED TUITION - PRIVATE DAY - SPED	05051114 524150	\$1,825,517	\$3,263,205	\$3,605,450
CO PUPIL SVCS SPED TUITION - RESIDENTIAL - SPED	05051114 524153	\$591,345	\$674,629	\$1,070,993
DW PUPIL SVCS SPED MEDICAID SVCS - SPED	14051105 524097	\$175	\$1,040	\$0
CO PUPIL SVCS SPED TUITION - CIRCUIT BREAKER	To Be Created	(\$88,921)	(\$1,709,591)	(\$1,757,154)
TOTAL EXPENSES		\$4,257,174	\$4,145,625	\$5,343,410



EXPLANATION & JUSTIFICATION:

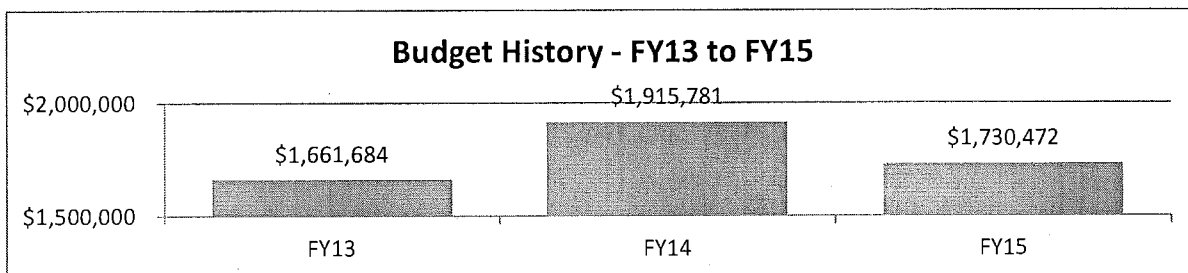
The Special Education Tuition accounts in the new unified format are projected to increase by \$1,197,785 over the FY14 budget accounts, for a 28.89% increase. First, the Circuit Breaker reimbursement accounts are now assuming a reimbursement rate of 72%, higher than the 65% rate assumed in FY14. Second, the CASE collaborative is proposing a significant change in how the new expanded regional district is being assessed for tuition in FY15. For budget prediction purposes, CASE has historically assessed its member districts for tuition based on enrollment data from two years ago. This technique has allowed school districts time to prepare for significant increases for tuition assessment should their enrollment numbers increase. However, DESE has strongly suggested that CASE move to a tuition assessment model based on more recent enrollment data, bringing it more in tune with how circuit breaker reimbursement expenses are calculated. This proposal is still being reviewed by the CASE board and will be decided during the FY15 budget process. The remaining expenses in this account are based on current estimates of enrollment and placements by the Pupil Services department for the upcoming school year.

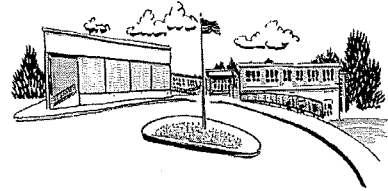
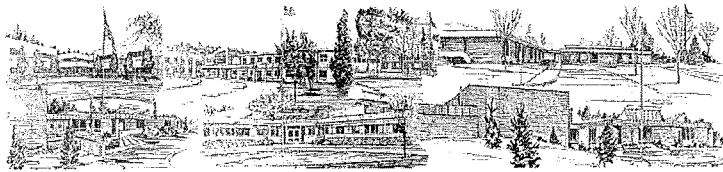


Other, Utilities - 42

FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FACILITIES UTILITIES - GAS HEAT	05072103 525010	\$45,923	\$37,472	\$39,000
CO FACILITIES UTILITIES - ELECTRICITY	05072114 525009	\$87,079	\$93,098	\$76,000
CO FACILITIES UTILITIES - WATER	05072114 525012	\$1,273	\$1,200	\$1,300
SH FACILITIES UTILITIES - GAS HEAT	15072103 525010	\$167,201	\$146,261	\$165,000
SH FACILITIES UTILITIES - ELECTRICITY	15072104 525009	\$521,992	\$501,079	\$480,000
SH FACILITIES UTILITIES - WATER	15072104 525012	\$9,948	\$10,000	\$10,000
JH FACILITIES UTILITIES - GAS HEAT	16072103 525010	\$102,581	\$146,726	\$110,000
JH FACILITIES UTILITIES - ELECTRICITY	16072104 525009	\$133,464	\$187,613	\$130,000
JH FACILITIES UTILITIES - WATER	16072104 525012	\$3,893	\$4,000	\$4,000
BL FACILITIES UTILITIES - GAS HEAT	17072104 525010	\$63,674	\$82,438	\$82,438
BL FACILITIES UTILITIES - ELECTRICITY	17072105 525009	\$39,965	\$63,500	\$63,500
BL FACILITIES UTILITIES - WATER	17072105 525012	\$0	\$0	\$0
CN FACILITIES UTILITIES - GAS HEAT	18072105 525010	\$29,389	\$35,861	\$35,861
CN FACILITIES UTILITIES - ELECTRICITY	18072106 525009	\$49,220	\$69,633	\$65,000
CN FACILITIES UTILITIES - WATER	18072106 525012	\$1,492	\$1,000	\$1,500
DO FACILITIES UTILITIES - GAS HEAT	19072105 525010	\$24,775	\$35,704	\$32,000
DO FACILITIES UTILITIES - ELECTRICITY	19072106 525009	\$38,484	\$66,709	\$53,261
DO FACILITIES UTILITIES - WATER	19072106 525012	\$1,640	\$3,486	\$2,000
GA FACILITIES UTILITIES - GAS HEAT	20072104 525010	\$34,642	\$52,066	\$52,000
GA FACILITIES UTILITIES - ELECTRICITY	20072105 525009	\$36,020	\$58,083	\$52,000
GA FACILITIES UTILITIES - WATER	20072105 525012	\$2,009	\$1,600	\$1,500
MC FACILITIES UTILITIES - GAS HEAT	21072105 525010	\$25,940	\$32,923	\$33,000
MC FACILITIES UTILITIES - ELECTRICITY	21072106 525009	\$103,857	\$126,503	\$102,356
MC FACILITIES UTILITIES - WATER	21072106 525012	\$1,533	\$1,700	\$1,700
ME FACILITIES UTILITIES - GAS HEAT	22072105 525010	\$26,780	\$32,923	\$33,000
ME FACILITIES UTILITIES - ELECTRICITY	22072106 525009	\$107,378	\$122,503	\$102,356
ME FACILITIES UTILITIES - WATER	22072106 525012	\$1,533	\$1,700	\$1,700
TOTAL EXPENSES		\$1,661,684	\$1,915,781	\$1,730,472





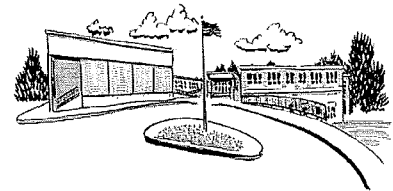
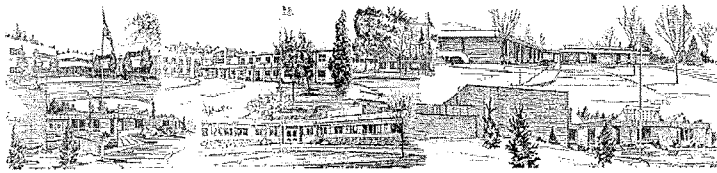
Other, Utilities - 42

FY14-FY15 OPERATING BUDGET OVERVIEW

EXPLANATION & JUSTIFICATION:

The creation of a new preK to 12 school district requires that all previous districts (APS, AB and the Blanchard school in Boxborough) have their own electricity, natural gas and water accounts in FY15. The former APS schools and the Blanchard school will have their own separate and distinct natural gas and electricity pricing structure until they can be unified.

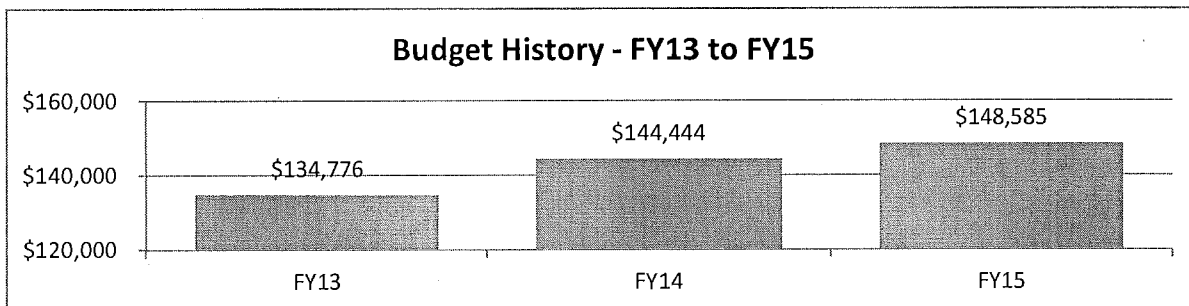
Overall, the FY14 to FY15 decrease is \$185,309, which is an 9.7% decrease. The former APS and AB accounts have been reduced aggressively based on recent use projections; \$110,000 of those savings have been transferred to the CO FACILITIES CAPITAL OUTLAY - BLDGS and another \$45,000 has been shifted to the CO FACILITIES OUTLAY/RPLMT EQUIP - BLDGS account located in Section 27, Other Capital Outlay. \$10,000 has been reduced from the Douglas Electricity account and \$5,000 reduced from from the Merriam Electricity account; these expenses will be charged against the Douglas at Dawn/Dusk and Merriam AM/PM special revenue accounts, based on the amount of electricity being used by those two programs.



Other, Telephone - 43

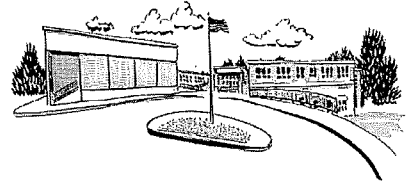
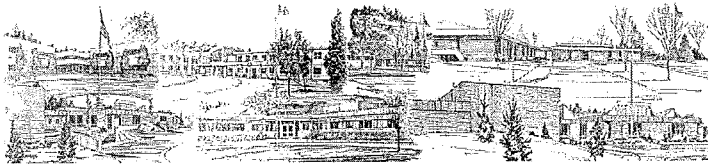
FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE ADMIN TELEPHONE	05030104 525007	\$2,167	\$3,000	\$3,000
CO FINANCE ADMIN MNT & REPR - TELEPHONE	05030105 525004	\$0	\$1,775	\$600
CO ATHLETICS TELEPHONE	05138104 525007	\$1,624	\$2,045	\$2,045
SH FINANCE ADMIN TELEPHONE	15030104 525007	\$20,038	\$19,120	\$21,000
SH FINANCE ADMIN MNT & REPR - TELEPHONE	15030105 525004	\$17,661	\$17,330	\$18,000
JH FINANCE ADMIN TELEPHONE	16030103 525007	\$5,729	\$6,000	\$6,000
JH FINANCE ADMIN MNT & REPR - TELEPHONE	16030104 525004	\$31,430	\$30,229	\$34,000
JH PRINC ADMIN TELEPHONE	16160106 525007	\$7,482	\$8,240	\$8,240
BL FINANCE ADMIN TELEPHONE	17030101 525007	\$10,899	\$14,000	\$8,000
BL FINANCE ADMIN MNT & REPR - TELEPHONE	17030102 525004	\$0	\$2,500	\$6,500
BL ED TECH ADMIN TELEPHONE	17060102 525007	\$0	\$0	\$0
CN FINANCE ADMIN TELEPHONE	18030101 525007	\$2,002	\$2,000	\$2,000
CN FINANCE ADMIN MNT & REPR - TELEPHONE	18030102 525004	\$6,425	\$6,500	\$6,500
DO FINANCE ADMIN MNT & REPR - TELEPHONE	19030101 525004	\$6,245	\$5,000	\$6,400
DO FINANCE ADMIN TELEPHONE	19030102 525007	\$1,828	\$2,000	\$2,000
GA FINANCE ADMIN TELEPHONE	20030101 525007	\$2,100	\$2,200	\$2,200
GA FINANCE ADMIN MNT & REPR - TELEPHONE	20030102 525004	\$6,260	\$6,600	\$6,600
MC FINANCE ADMIN TELEPHONE	21030101 525007	\$2,291	\$2,500	\$2,500
MC FINANCE ADMIN MNT & REPR - TELEPHONE	21030102 525004	\$4,053	\$6,000	\$6,000
ME FINANCE ADMIN TELEPHONE	22030101 525007	\$2,291	\$2,200	\$2,200
ME FINANCE ADMIN MNT & REPR - TELEPHONE	22030102 525004	\$4,208	\$5,000	\$4,500
CO FACILITIES TELEPHONE	To Be Created	\$42	\$205	\$300
TOTAL EXPENSES		\$134,776	\$144,444	\$148,585



EXPLANATION & JUSTIFICATION:

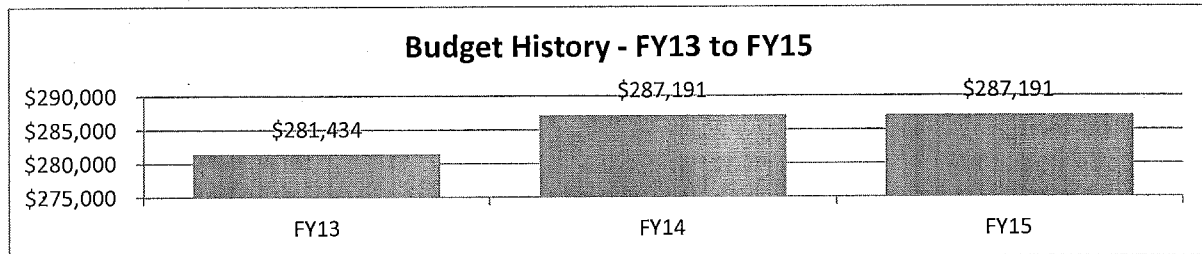
The telephone accounts for all school buildings are anticipated to increase by \$4,141, or 2.87% over the FY14 budget.



Other, Sewer - 44

FY14-FY15 OPERATING BUDGET OVERVIEW

Account Description	Account Number	FY13 Total Actual + Enc.	FY14 Total Budget	FY15 Recommended Budget
CO FINANCE FACILITIES CAPITAL OUTLAY - SEWER	05032101 587003	\$143,300	\$143,300	\$143,300
CO FACILITIES OUTLAY/RPLMT EQUIP - SEWER	05072115 587017	\$40,100	\$40,100	\$40,100
CO FACILITIES SEWER	05072114 525006	\$20,850	\$28,791	\$28,791
SH FACILITIES UTILITIES - SEWER	15072104 525011	\$60,501	\$57,000	\$57,000
JH FACILITIES UTILITIES - SEWER	16072104 525011	\$16,683	\$18,000	\$18,000
TOTAL EXPENSES		\$281,434	\$287,191	\$287,191



EXPLANATION & JUSTIFICATION:

The FY14 to FY15 budget increase is \$0, or a 0% over FY14. Based on recent history, no major increases are anticipated for these line items.

**APS SPECIAL REVENUE FUNDS
YEAR END BALANCES**

	FUND	FY09 BALANCE	FY10 BALANCE		FY11 BALANCE		FY12 BALANCE		FY13 BALANCE
ADMIN	APS SUPERINTENDENT	\$282.09	\$282.09	0%	\$145.29	-48%	\$145.29	0%	\$145.29
	APS ESL AFTER SCHOOL	\$323.53	\$323.53	0%	\$323.53	0%	\$323.53	0%	\$323.53
	BAY STATE READERS 2ND	\$170.29	\$170.29	0%	\$170.29	0%	\$170.29	0%	\$170.29
	CURRICULUM GIFTS	\$0.00	\$955.57		\$744.32	-22%	\$744.32	0%	\$10.00
	LIBRARY SUPPORT	\$7,059.44	\$5,383.78	-24%	\$6,794.10	26%	\$11,597.87	71%	\$13,784.61
	MCC BIG YELLOW SCHOOL BUS	\$349.75	\$749.75	114%	\$1,349.75	80%	\$1,749.75	30%	\$2,104.05
	SINGAPORE MATH	\$20.16	\$20.16	0%	\$20.16	0%	\$20.16	0%	\$20.16
	TEACHING AMERICAN HISTORY	\$0.00	\$0.00		(\$2,625.59)		(\$1,000.00)	-62%	\$0.00
	APS PD OUTDOOR CLASSROOM								\$69.01
	ACTON GARDEN GIFT CLUB								\$500.00
	TOTAL	\$8,205.26	\$7,885.17	-4%	\$6,921.85	-12%	\$13,751.21	99%	\$17,126.94
ADK GIFTS	APS MCCARTHY ADK GIFT	\$630.00	\$630.00	0%	\$179.41	-72%	\$179.41	0%	\$155.15
	GATES ADK GIFT	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00
	DOUGLAS ADK GIFT	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00
	COMMUNITY ED ADK GIFT	\$48,604.87	(\$0.00)	-100%	\$7,337.72		\$6,127.23		\$59,389.32
	TOTAL	\$49,234.87	\$630.00	-99%	\$7,517.13	1093%	\$6,306.64	-16%	\$59,544.47
BUILDINGS & GROUNDS	APS DAMON BUILDING PLAYGROUND	\$2,086.85	\$2,086.85	0%	\$2,086.85	0%	\$2,086.85	0%	\$2,086.85
	GATES PLAYGROUND EQUIPMENT	\$502.31	\$317.31	-37%	\$317.31	0%	\$317.31	0%	\$317.31
	WEST ACTON BOARDWALK	\$4,607.50	\$21,431.34	365%	\$12,254.50	-43%	\$11,822.50	-4%	\$11,822.50
	TOTAL	\$7,196.66	\$23,835.50	231%	\$14,658.66	-39%	\$14,226.66	-3%	\$14,226.66
CONANT	APS CONANT TECHNOLOGY	\$2.60	\$2.60	0%	\$2.60	0%	\$752.60	28846%	\$752.60
	CON: PROFESSIONAL DEV GIFT	\$229.23	\$229.23	0%	\$229.23	0%	\$229.23	0%	\$229.23
	CONANT ART GIFT	\$84.14	\$84.14	0%	\$5.22	-94%	\$5.22	0%	\$5.22
	CONANT FOUNDATION MTG GIFT	\$11.29	\$11.29	0%	\$11.29	0%	\$11.29	0%	\$11.29
	EDFAAB GIFT	\$1,291.58	\$1,291.58	0%	\$270.74	-79%	\$270.74	0%	\$270.74
	TOTAL	\$1,618.84	\$1,618.84	0%	\$519.08	-68%	\$1,269.08	144%	\$1,269.08
DOUGLAS	APS DOUGLAS DEC MATH	\$48.14	\$48.14	0%	\$48.14	0%	\$48.14	0%	\$48.14
	APS DOUGLAS JAPANESE	\$4.94	\$4.94	0%	\$4.94	0%	\$4.94	0%	\$4.94
	APS DOUGLAS MENTORING	\$606.44	\$606.44	0%	\$606.44	0%	\$606.44	0%	\$606.44
	DOUGLAS FOUNDATION MTG GIFT	\$42.22	\$42.22	0%	\$42.22	0%	\$42.22	0%	\$42.22
	TOTAL	\$701.74	\$701.74	0%	\$701.74	0%	\$701.74	0%	\$701.74
GATES	APS GATES PRIVATE	\$5,143.07	\$6,147.12	20%	\$8,584.26	40%	\$10,423.74	21%	\$11,119.77
	GATES FOUNDATION MTG GIFT	\$0.07	\$0.07	0%	\$0.07	0%	\$0.00	-100%	\$0.00
	ANONYMOUS GIFT	\$1,989.29	\$612.29	-69%	\$0.00	-100%	\$3,266.94	0%	\$3,266.94
	TOTAL	\$7,132.43	\$6,759.48	-5%	\$8,584.33	27%	\$13,690.68	59%	\$14,386.71

**APS SPECIAL REVENUE FUNDS
YEAR END BALANCES**

FY15 ABRSD Budget / January 15, 2014

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	FUND	FY09 BALANCE	FY10 BALANCE		FY11 BALANCE		FY12 BALANCE		FY13 BALANCE
McCARTHY- TOWNE	APS MCCARTHY TECHNOLOGY	\$0.00	\$0.00	0%	\$0.00	0%	\$371.88	0%	\$714.54
	MERRIAM HANDSHAKE PROJECT	\$62.91	\$62.91	0%	\$62.91	0%	\$62.91	0%	\$62.91
MERRIAM	MERRIAM OPEN CIRCLE	\$500.00	\$1,000.00	100%	\$2,082.00	108%	\$2,100.47	1%	\$3,290.47
	MERRIAM ORGANIC GARDENING PROJECT	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00
	TOTAL	\$562.91	\$1,062.91	89%	\$2,144.91	102%	\$2,163.38	1%	\$3,353.38
DOUGLAS BEFORE & AFTER SCHOOL	DOUGLAS AT DAWN/DUSK	\$304,692.96	\$268,701.28	-12%	\$268,497.33	0%	\$248,992.64	-7%	\$254,109.07
MERRIAM BEFORE & AFTER	MERRIAM MORNING/AFTERNOON	\$222,977.13	\$171,369.64	-23%	\$163,807.59	-4%	\$128,483.64	-22%	\$126,712.68
	CONANT ENRICHMENT GIFT	\$39,751.81	\$40,622.72	2%	\$46,433.80	14%	\$75,697.14	63%	\$89,903.59
ENRICHMENT	GATES ENRICHMENT GIFT	\$0.00	\$0.00		\$16,640.93		\$18,304.70		\$32,291.14
	MCT ENRICHMENT GIFT	\$0.00	\$0.00		\$1,649.52		\$6,439.35		\$31,630.96
	TOTAL	\$39,751.81	\$40,622.72	2%	\$64,724.25	59%	\$100,441.19	53%	\$153,825.69
	APS CONANT PTO	\$3,557.70	\$13,235.14	272%	\$0.00	-100%	\$619.07	#DIV/0!	\$2,021.15
	APS DOUGLAS PTO	\$14,936.99	\$24,018.39	61%	\$35,093.91	46%	\$13,427.73	-62%	\$0.00
	APS GATES PTO	\$6,460.66	\$2,480.79	-62%	\$1,170.26	-53%	\$7,349.56	528%	\$1,536.19
PTO	APS MCCARTHY TOWNE PTO	\$9,122.11	\$10,804.39	18%	\$23,041.93	113%	\$10,690.33	-54%	\$4,655.93
	APS MERRIAM PTO	\$14,725.42	\$18,823.08	28%	\$22,377.53	19%	\$7,481.88	-67%	\$6,455.05
	TOTAL	\$48,802.88	\$69,361.79	42%	\$81,683.63	18%	\$39,568.57	-52%	\$14,668.32
	APS SCHOOL LUNCH	(\$356,101.03)	(\$420,804.79)	18%	(\$499,168.85)	19%	(\$558,705.55)	12%	(\$558,705.55)
	CONANT SCHOOL LUNCH	\$94,929.83	\$106,241.24	12%	\$125,873.59	18%	\$133,079.86	6%	\$138,015.93
	DOUGLAS SCHOOL LUNCH	\$74,541.95	\$80,936.76	9%	\$73,972.66	-9%	\$72,198.57	-2%	\$79,054.26
SCHOOL LUNCH	GATES SCHOOL LUNCH	\$87,047.76	\$107,716.23	24%	\$130,773.04	21%	\$138,107.59	6%	\$144,573.72
	MCCARTHY SCHOOL LUNCH	\$26,057.00	\$25,612.97	-2%	\$25,527.88	0%	\$18,574.38	-27%	\$13,512.24
	MERRIAM SCHOOL LUNCH	\$157,401.59	\$185,784.01	18%	\$219,047.35	18%	\$235,556.97	8%	\$253,365.93
	TOTAL	\$83,877.10	\$85,486.42	2%	\$76,025.67	-11%	\$38,811.82	-49%	\$69,816.53
	GRAND TOTAL	\$774,754.59	\$678,035.49		\$695,786.17		\$608,779.13		\$730,455.81

**ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES**

	FUND TITLE	FY09 BALANCE	FY10 BALANCE		FY11 BALANCE		FY12 BALANCE		FY13 BALANCE
ADMIN	SUPERINTENDENT GIFTS	\$0.00	\$0.02		\$154.02		\$444.02	188%	\$1,534.02
	UNITED WAY GIFT	\$994.95	\$994.95	0%	\$994.95	0%	\$994.95	0%	\$994.95
	CURRICULUM GIFT	\$437.86	\$38.57	-91%	\$349.11	805%	\$956.71	174%	\$663.06
	ESL REVOLVING	\$10.57	\$10.57	0%	\$10.57	0%	\$10.57	0%	\$10.57
	INSURANCE REIMBURSEMENT	\$6,787.52	\$10,345.09	52%	\$15,574.19	51%	\$15,431.38	-1%	\$17,065.96
	TELEPHONE REVOLVING	\$21,640.70	\$16,695.47	-23%	\$26,699.84	60%	\$22,715.95	-15%	\$28,444.95
	VENDOR RECOVERY	\$34,550.25	\$58,450.75	69%	\$38,348.98	-34%	\$40,698.79	6%	\$40,698.79
	TEACHING AMERICAN HISTORY	\$0.00	\$0.00		\$0.00		\$0.00		(\$1,000.00)
	TOTAL	\$64,421.85	\$86,535.42	34%	\$82,131.66	-5%	\$81,252.37	-1%	\$88,412.30
ATHLETICS	ATHLETIC GIFTS	\$7,010.93	\$12,248.26	75%	\$6,203.76	-49%	\$0.00	-100%	\$0.00
	ABSAF: ATHLETICS	\$44,000.00	\$45,027.24	2%	\$5,791.13	-87%	\$0.00	-100%	\$0.00
	ATHLETIC REVOLVING	\$13,885.75	\$40,734.77	193%	\$0.00	-100%	\$2,223.06	0%	\$0.00
	TOTAL	\$64,896.68	\$98,010.27	51%	\$11,994.89	-88%	\$2,223.06	-81%	\$0.00
BUILDINGS & GROUNDS	ELM STREET HOOPS GIFT	\$1,214.00	\$1,214.00	0%	\$1,214.00	0%	\$1,214.00	0%	\$1,214.00
	SOLAR PANEL PROJECT	\$464.05	\$1,555.75	235%	\$1,555.75	0%	\$1,555.75	0%	\$1,555.75
	FRIENDS OF LOWER FIELDS	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	0%	\$4,131.90
	LOWER FIELDS GIFT 2	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	0%	\$4,130.31
	LOWER FIELDS CONSTRUCTION	\$0.00	\$0.00	0%	\$0.00	0%	\$0.00	0%	\$3,673.40
	VANDALISM REIMBURSEMENT	\$311.09	\$311.09	0%	\$311.09	0%	\$311.09	0%	\$311.09
	TOTAL	\$1,989.14	\$3,080.84		\$3,080.84		\$3,080.84		\$15,016.45
COMMUNITY EDUCATION	COMMUNITY EDUCATION	\$278,145.08	\$389,639.45	40%	\$466,570.20	20%	\$433,037.22	-7%	\$560,695.52
	USE OF FACILITIES	\$26,673.36	\$54,826.35	106%	\$0.00	-100%	(\$0.00)	-100%	\$14,160.82
	DRIVERS EDUCATION	\$143,146.11	\$82,559.90	-42%	\$92,027.89	11%	\$125,045.06	36%	\$171,916.98
	TOTAL	\$447,964.55	\$527,025.70	18%	\$558,598.18	6%	\$558,082.28	0%	\$746,773.32
SCHOOL STORES	JUNIOR HIGH STORE REVOLVING	\$7,856.91	\$8,847.41	13%	\$7,614.67	-14%	\$7,753.86	2%	\$2,863.30
	EMPORIUM REVOLVING	\$84,790.34	\$81,763.67	-4%	\$78,328.88	-4%	\$42,003.36	-46%	\$25,585.06
	TOTAL	\$92,647.25	\$90,611.08	-2%	\$85,943.55	-5%	\$49,757.22	-42%	\$28,448.36
INTEGRATED PRESCHOOL	INTEGRATED PRESCHOOL	\$45,398.89	\$60,530.49	33%	\$108,752.15	80%	\$118,511.65	9%	\$168,962.37

**ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES**

FUND TITLE		FY09		FY10		FY11		FY12		FY13
BALANCE				BALANCE		BALANCE		BALANCE		BALANCE
JUNIOR HIGH	JUNIOR HIGH GIFTS	\$7,434.07		\$2,390.74	-68%	\$9,562.01	300%	\$11,769.11	23%	\$8,978.95
	ABSAF:JUNIOR HIGH EXTRACURRICULAR	\$13,501.60		\$13,860.38	3%	\$5,073.09	-63%	\$5,100.08	1%	\$1,211.82
	JOHN LORING MEMORIAL GIFT	\$4,616.87		\$4,628.42	0%	\$4,633.99	0%	\$4,638.61	0%	\$4,643.03
	PROJECT WELLNESS JUNIOR HIGH	\$9,071.01		\$20,410.62	125%	\$4,488.06	-78%	\$0.00	-100%	\$0.00
	EDFAAB GIFT - JUNIOR HIGH	\$3.64		\$3.64	0%	\$3.64	0%	\$3.64	0%	\$3.64
	LOST BOOKS-JUNIOR HIGH	\$2,941.00		\$3,285.43	12%	\$3,755.70	14%	\$3,880.28	3%	\$3,616.09
	LIBRARY REV - JUNIOR HIGH	\$2,832.00		\$3,498.15	24%	\$3,730.44	7%	\$6,248.92	68%	\$8,613.86
TOTAL		\$40,400.19		\$48,077.38	19%	\$31,246.93	-35%	\$31,640.64	1%	\$27,067.39
ODP REVOLVING										
ODP REVOLVING		\$1,417.76		\$47,706.76	3265%	\$87,085.99	83%	\$87,846.33	1%	\$96,801.24
PERFORMING ARTS	ABSAF: SENIOR HIGH PERFORMING ARTS	\$7,000.00		\$2,892.23	-59%	(\$0.00)	-100%	(\$0.00)	0%	\$3,357.36
	BAND UNIFORMS	\$4,946.36		\$6,997.10	41%	\$1,802.22	-74%	\$4,647.34	158%	\$0.00
	AB FRIENDS OF DRAMA GIFTS	\$25.00		\$25.00	0%	\$25.00	0%	\$25.00	0%	\$25.00
	DRAGONFLY THEATER	\$0.00		\$120,303.48	0%	\$31,642.24	-74%	\$16,059.33	-49%	\$0.00
	PERFORMING ARTS REVOLVING	\$0.00		\$2,407.52	0%	\$1,362.27	-43%	\$0.00	-100%	\$5,568.93
	JUNIOR HIGH THEATER REVOLVING	\$23,264.84		\$10,978.56	-53%	\$5,959.22	-46%	\$1,074.39	-82%	(\$0.00)
	SENIOR HIGH: PROSCENIUM CIRCUS	\$8,685.46		\$17,297.30	99%	\$5,966.69	-66%	\$3,997.41	-33%	\$12,627.40
	SENIOR HIGH CHORUS	\$5,040.64		\$6,341.12	26%	\$8,035.43	27%	\$17,242.02	115%	\$8,889.05
TOTAL		\$48,962.30		\$167,242.31	242%	\$54,793.07	-67%	\$43,045.49	-21%	\$30,467.74
PRIVATE GRANTS	TELS PROJECT	\$3,008.57		\$0.00	-100%	\$0.00	0%	\$0.00	0%	\$0.00
	PARENT INVOLVEMENT PROJECT	\$4,483.70		\$3,501.11	-22%	\$5,641.22	61%	\$12,585.02	123%	\$16,739.77
	NSTA TOYOTA TAPESTRY	\$3,408.36		\$1,542.46	-55%	\$1,542.46	0%	\$1,542.46	0%	\$1,003.54
	MCC BIG YELLOW SCHOOL BUS	\$0.00		\$0.00		\$124.59		\$205.14	65%	\$205.14
	NSTAR POWER DOWN PROJECT	\$0.00		\$0.00		\$0.00		\$1,150.00		\$21,050.00
TOTAL		\$10,900.63		\$5,043.57	-54%	\$7,308.27	-45%	\$15,482.62	112%	\$38,998.45

**ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES**

	FUND TITLE	FY09 BALANCE	FY10 BALANCE		FY11 BALANCE		FY12 BALANCE		FY13 BALANCE
	DENNIS M KULSICK	\$6,126.46	\$5,148.58	-16%	\$4,161.16	-19%	\$3,169.86	-24%	\$2,174.32
	ANDREW GRATZ	\$8.66	\$8.66	0%	\$8.66	0%	\$8.66	0%	\$8.66
	A B JAMBOREE	\$3,043.06	\$3,044.97	0%	\$3,048.94	0%	\$3,052.00	0%	\$3,054.92
	KATHERINE KINSLEY	\$29,858.75	\$29,697.64	-1%	\$29,594.72	0%	\$29,464.26	0%	\$29,310.29
	JAMES E KINSLEY	\$37,200.36	\$37,244.00	0%	\$37,340.11	0%	\$37,407.96	0%	\$37,461.50
	AMERICAN LEGION 284	\$56,233.26	\$54,479.17	-3%	\$52,651.65	-3%	\$50,807.78	-4%	\$48,926.63
	BRODY PEER LEADERSHIP	\$33.96	\$33.96	0%	\$33.96	0%	\$33.96	0%	\$33.96
	J PRENDIVILLE III	\$16,683.45	\$15,760.56	-6%	\$14,814.80	-6%	\$12,863.90	-13%	\$10,898.38
	M&P SMOLTEES	\$55,005.39	\$51,227.25	-7%	\$47,371.11	-8%	\$43,490.56	-8%	\$39,576.26
	J DEBAGGIS	\$2,932.12	\$2,933.96	0%	\$2,937.78	0%	\$2,940.72	0%	\$2,943.53
	R J GREY	\$15,511.63	\$15,025.97	-3%	\$15,056.67	0%	\$14,576.20	-3%	\$14,589.93
	CHARLES BATTIT	\$16,527.13	\$16,823.81	2%	\$16,193.80	-4%	\$24,523.36	51%	\$24,816.71
	J SCOTT	\$1,322.06	\$325.19	-75%	\$75.70	-77%	\$1,076.24	1322%	\$76.62
	SCHOLARSHIP:GENERAL	\$836.88	\$1,262.07	51%	\$1,371.64	9%	\$1,360.01	-1%	\$1,419.34
	FRED S KENNEDY	\$3,411.32	\$3,482.28	2%	\$3,320.03	-5%	\$2,146.87	-35%	\$2,965.12
	CHS BRUSIE MEMORIAL	\$14,088.02	\$12,250.66	-13%	\$10,375.97	-15%	\$9,455.65	-9%	\$6,563.77
	THOMAS MEAGHER	\$8,276.43	\$7,813.30	-6%	\$7,329.46	-6%	\$6,839.07	-7%	\$6,345.59
	R & E MATUSOW	\$50,353.39	\$49,926.24	-1%	\$49,857.95	0%	\$50,043.20	0%	\$50,053.52
	R BARTOLOMEO	\$4,436.09	\$3,768.07	-15%	\$2,473.00	-34%	\$1,175.56	-52%	\$0.83
	SANDRA WILENSKY	\$4,877.66	\$3,889.81	-20%	\$3,395.50	-13%	\$3,099.49	-9%	\$2,602.93
	FREDERICK JOYCE	\$0.00	\$0.00	0%	\$5,636.01	0%	\$4,893.50	-13%	\$4,148.19
	R & R DOW	\$0.00	\$0.00	0%	\$2.70	0%	\$4.08	51%	\$4.08
	ALMA PARKHURST	\$0.00	\$0.00	0%	\$0.00	0%	\$28,728.19	0%	\$25,772.45
	TOTAL	\$326,766.08	\$314,146.15	-4%	\$307,051.32	-2%	\$331,161.08	8%	\$313,747.53
	CENTRAL OFFICE LUNCH	\$93,262.03	\$112,885.83	21%	\$108,189.22	-4%	\$98,409.29	-9%	\$6,312.26
	JUNIOR HIGH LUNCH	\$3,354.98	(\$4,286.70)	-228%	(\$23,708.64)	-153%	(\$47,356.56)	100%	(\$56,752.29)
	SENIOR HIGH LUNCH	\$165,449.91	\$191,026.93	15%	\$250,891.69	31%	\$263,888.15	5%	\$347,008.71
	TOTAL	\$262,066.92	\$299,626.06	14%	\$335,372.27	12%	\$314,940.88	-6%	\$296,568.68

SCHOLARSHIPS

SCHOOL LUNCH

**ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES**

FUND TITLE		FY09		FY10		FY11		FY12		FY13
BALANCE				BALANCE		BALANCE		BALANCE		BALANCE
SENIOR HIGH	SENIOR HIGH GIFTS	\$7,515.35		\$6,639.73	-12%	\$8,296.23	25%	\$9,605.98	16%	\$5,687.03
	SENIOR HIGH GIFT:GAZEBO	\$2,072.41		\$1,002.41	-52%	\$1,002.41	0%	\$1,282.41	28%	(\$0.00)
	SENIOR HIGH GIFT:PTSO	\$10,037.42		\$14,664.84	46%	\$13,099.69	-11%	\$15,893.62	21%	\$10,874.21
	SENIOR HIGH GIFT:OTHER	\$3,704.94		\$2,477.25	-33%	\$4,776.13	93%	\$9,569.52	100%	\$20,298.00
	SENIOR HIGH GIFT: ABSAF	\$375.25		\$375.25	0%	\$375.25	0%	\$375.25	0%	\$0.00
	ABSAF: SENIOR HIGH EXTRACURRICULAR	\$26,810.99		\$25,882.01	-3%	\$2,102.38	-92%	\$5,598.52	166%	\$0.00
	SENIOR HIGH: COMMUNITY SERVICE GIFTS	\$580.96		\$228.71	-61%	\$180.03	-21%	\$162.84	-10%	\$978.31
	SENIOR HIGH: SPECTRUM	\$506.00		\$140.95	-72%	\$728.95	417%	\$1,887.95	159%	\$2,429.95
	LOST BOOKS-SENIOR HIGH	\$14,309.04		\$20,693.04	45%	\$24,458.38	18%	\$29,325.26	20%	\$24,574.67
	PARKING-SENIOR HIGH	\$13.95		\$276.50	1882%	\$20,671.80	7376%	\$26,341.55	27%	\$13,127.45
	LIBRARY REVOLVING SENIOR HIGH	\$1,498.62		\$4,308.42	187%	\$7,064.57	64%	\$1,582.71	-78%	\$220.33
	SCHOOL TO BUSINESS	\$4,078.57		\$4,770.39	17%	\$3,313.59	-31%	\$956.88	-71%	\$0.00
	SMOKING REVOLVING	\$20.00		\$20.00	0%	\$20.00	0%	\$20.00	0%	\$20.00
	SWAP TUITION	\$4,983.52		\$4,233.52	-15%	\$4,078.32	-4%	\$256.32	-94%	\$256.32
	SENIOR HIGH:COUNSELING/TESTING	\$26,898.00		\$32,573.36	21%	\$29,584.94	-9%	\$15,959.56	-46%	\$13,220.74
	TOTAL	\$103,405.02		\$118,286.38	14%	\$119,752.67	1%	\$118,818.37	-1%	\$91,687.01
SUMMER SCHOOL TUITION										
	SUMMER SCHOOL TUITION	\$57,254.94		\$68,073.26	19%	\$106,312.43	56%	\$126,970.84	19%	\$85,812.85
TRANSPORTATION										
	TRANSPORTATION	\$38,088.05		\$48,258.07	27%	\$56,091.05	16%	\$66,788.40	19%	\$87,475.51
GRAND TOTAL		\$1,606,580.25		\$1,982,253.74		\$1,955,515.27		\$1,949,602.07		\$2,116,239.20

**Acton Boxborough Regional School District
Athletics Funds Historical Expense Data FY'08 - FY'13**

	COMBINED TOTAL		SPECIAL REVENUE FUNDS			GENERAL FUND		Variance to budget
	ACTUAL		ATHLETIC GIFTS - 3300	ABSAF: ATHLETICS - 3302	ATHLETIC REVOLVING -	APPROPRIATED - 1000		
			ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	
FY'08	\$551,017.35		\$17,057.25 3%	\$0.00 0%	\$389,280.66 71%	\$135,881.00	\$144,679.44 26%	(\$8,798.44)
FY'09	\$562,909.34		\$17,847.43 3%	\$0.00 0%	\$389,155.81 69%	\$148,492.00	\$155,906.10 28%	(\$7,414.10)
FY'10	\$555,991.81		\$21,529.17 4%	\$42,972.76 8%	\$347,650.81 63%	\$145,656.00	\$143,839.07 26%	\$1,816.93
FY'11	\$651,428.16		\$31,430.50 5%	\$39,236.11 6%	\$486,797.27 75%	\$73,596.00	\$93,964.28 14%	(\$20,368.28)
FY'12	\$635,421.08		\$29,412.71 5%	\$51,791.13 8%	\$435,859.85 69%	\$73,596.00	\$118,357.39 19%	(\$44,761.39)
FY'13	\$580,539.04		\$14,406.18 2%	\$44,945.00 8%	\$417,737.11 72%	\$71,824.00	\$103,450.75 18%	(\$31,626.75)

	% change	Total Expenses	SRF Expenses	%	Budget Exp	%
FY08		\$551,017.35	\$406,337.91	74%	\$144,679.44	26%
FY09	2.2%	\$562,909.34	\$407,003.24	72%	\$155,906.10	28%
FY10	-1.2%	\$555,991.81	\$412,152.74	74%	\$143,839.07	26%
FY11	17.2%	\$651,428.16	\$557,463.88	86%	\$93,964.28	14%
FY12	-2.5%	\$635,421.08	\$517,063.69	81%	\$118,357.39	19%
FY13	-8.6%	\$580,539.04	\$477,088.29	82%	\$103,450.75	18%

ABRSD ATHLETIC SPECIAL REVENUE FUNDS

FY09
7/1/2008

FY10
7/1/2009

FY11
7/1/2010

FY12
7/1/2011

FY13
7/1/2012

3300 ATHLETIC GIFTS

Beginning Balance	\$196.91	\$7,010.93	\$12,248.26	\$6,203.76	\$0.00
Total Revenues In:	\$24,661.45	\$26,766.50	\$25,386.00	\$23,208.95	\$14,406.18
Total Expenses Out:	\$17,847.43	\$21,529.17	\$31,430.50	\$29,412.71	\$14,406.18
Total Encumbrances Out:	-	-	-	-	-
Year End Balance	\$7,010.93	\$12,248.26	\$6,203.76	\$0.00	\$0.00
Annual Growth	-	74.7%	-49.3%	-100.0%	

3302 ABSAF: ATHLETICS

Beginning Balance	\$0.00	\$44,000.00	\$45,027.24	\$5,791.13	\$0.00
Total Revenues In:	\$44,000.00	\$44,000.00	\$0.00	\$46,000.00	\$44,945.00
Total Expenses Out:	\$0.00	\$42,972.76	\$39,236.11	\$51,791.13	\$44,945.00
Encumbrances Out:	-	-	-	-	-
Year End Balance	\$44,000.00	\$45,027.24	\$5,791.13	\$0.00	\$0.00
Annual Growth	-	2.3%	-87.1%	-100.0%	#DIV/0!

3404 ATHLETIC REVOLVING

Beginning Balance	\$42,296.70	\$13,885.75	\$40,734.77	\$0.00	\$2,223.06
Total Revenues In:	\$360,744.86	\$374,499.83	\$446,062.50	\$438,082.91	\$415,514.05
Total Expenses Out:	\$389,155.81	\$347,650.81	\$486,797.27	\$435,859.85	\$417,737.11
Encumbrances Out:	-	-	-	-	-
Year End Balance	\$13,885.75	\$40,734.77	\$0.00	\$2,223.06	\$0.00
Annual Growth	-	193.4%	-100.0%	#DIV/0!	-100.0%

ABRSD ATHLETIC SPECIAL REVENUE FUNDS

	FY09 7/1/2008	FY10 7/1/2009	FY11 7/1/2010	FY12 7/1/2011	FY13 7/1/2012
	TOTALS				
Beginning Balance - TOTAL	\$42,493.61	\$64,896.68	\$98,010.27	\$11,994.89	\$2,223.06
Revenues In - TOTAL	\$429,406.31	\$445,266.33	\$471,448.50	\$507,291.86	\$474,865.23
Expenses Out - TOTAL	\$407,003.24	\$412,152.74	\$557,463.88	\$517,063.69	\$477,088.29
Encumbrances Out- TOTAL	-	-	-	-	\$0.00
Year End Balance-TOTAL	\$64,896.68	\$98,010.27	\$11,994.89	\$2,223.06	\$0.00
Annual Growth	-	51.0%	-87.8%	-81.5%	-100.0%

Glossary of Terms

Accounting System – The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Appropriation – An authorization granted by a town meeting, city council or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Line-Item Transfer, Free Cash)

Audit – An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.

Available Funds – Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

Budget – A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Level Funded Budget, Performance

Budget, Program Budget, Zero Based Budget)

Budget Message – A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

Budget Unit – A board or department to which the municipality's legislative body appropriates funds.

Capital Assets – All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost.

Capital Budget – An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended.

Capital Improvements Program – A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical

development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

Capital Outlay – The exchange of one asset (cash) for another (capital asset), with no ultimate effect on net assets. Also known as "pay as you go," it is the appropriation and use of available cash to fund a capital improvement,

Cash Management – The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Chapter 70 School Aid – Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

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

Cherry Sheet Assessments – Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items – Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district

programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants.

Collective Bargaining – The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.

Cost of Living Adjustment (COLA) – It is often used in municipal contracts that provide for annual or periodic increases in salaries and wages for employees over the course of the contract. The amount of an increase is most often negotiated based on a community's ability to pay, but is sometimes tied to the annual change in a specified index, i.e., consumer price index (CPI).

Deficit – The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.

Education Reform Act of 1993 – State law that authorized the seven-year, Ch. 70 funding program for education and that established spending targets for school districts as a means to remedy educational inequities. Scheduled to end by FY00, the program has been extended, pending agreement on further reforms.

Encumbrance – A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Estimated Receipts – A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent

funding sources necessary to support a community's annual budget. (See Local Receipts)

Expenditure – An outlay of money made by municipalities to provide the programs and services within their approved budget.

Expense – An identified cost incurred to accomplish a particular goal.

Excess & Deficiency (E & D) – At the end of the fiscal year, after the general fund's assets and liabilities are accounted for, fund balances falls into several categories: reserved for expenditures or encumbrances, reserved for the reduction of the subsequent (i.e. next) year's assessments to members towns, or undesignated and unencumbered funds. This last category is also referred to as Excess and Deficiency, or E&D. E&D is similar to "free cash" in a city or town, available for support of the District's overall budget in subsequent years. (Source: *Amherst-Pelham FY14 Budget*.)

Fiduciary Funds – Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statement – A presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year.

Fiscal Year (FY) – Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the

federal government fiscal year has begun on October 1 and ended September 30.

Fixed Assets – Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs – Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Foundation Budget – The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

Free Cash (Also Budgetary Fund Balance) – Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts.

Full Accrual – Basis of Accounting – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Fund – An accounting entity with a self balancing set of accounts that are segregated for the purpose of carrying on identified

activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting – Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance – The difference between assets and liabilities reported in a governmental fund. Also known as fund equity.

GASB 34 – A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends and prospects for the future.

GASB 45 – This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits (See OPEB) in its accounting statements. Through actuarial

analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

General Ledger – The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting that serve to achieve some level of standardization

Governing Body – A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.

Governmental Accounting Standards Board (GASB) – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

Home Rule – This refers to the power of municipalities to regulate their affairs by bylaw/ ordinance or home-rule charter subject to certain limitations.

Home Rule Charter – An alternative, under MGL Ch. 43B, to create a charter commission by which cities and towns

create, adopt, revise and amend local charters.

House 1 or 1A – Designation given to the Governor's annual budget request, which is submitted to the House of Representatives by the fourth Wednesday of January. Except that a newly elected governor has eight weeks from the day he/she takes office to submit a budget. The budget is designated House 1 in the first year of the two year legislative session and House 1A in the second year.

Indirect Cost – Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Legal Level of Budgetary Control – The level at which a government's management may not reallocate resources without approval from the legislative body.

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2½ provisions.

Levy Ceiling – A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

Line-Item Budget – A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Line-Item Transfer – The reallocation of a budget appropriation between two line-items within an expenditure category (e.g., salaries, expenses). Employed as a management tool, line-item transfer authority allows department heads to move money to where a need arises for a similar purpose and without altering the bottom line. Whether or not line item transfers are permitted depends on how the budget is presented (i.e., format) and what level of budget detail town meeting approves.

Local Aid – Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

Local Receipts – Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income,

hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)

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

Massachusetts School Building Authority (MSBA) – Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. Projects that received their first reimbursement payment prior to July 26, 2004 will continue to get annual state payments to offset the related annual debt service. Thereafter, cities, towns, and regional school districts will receive a lump sum amount representing the state's share of the eligible project costs

Minimum Required Local Contribution – The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

Modified Accrual Basis of Accounting – A method of accounting that recognizes revenues in the accounting period in which they become available and measurable

Municipal Revenue Growth Factor (MRGF) – An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid

categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)

New Growth – The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY14 is based on new construction, etc. that occurred between January and December 2012 (or July 2012 and June 2013 for accelerated new growth communities). In the fall of 2013, when new growth is being determined to set the FY14 levy limit, the FY13 tax rate is used in the calculation.

Non-Recurring Revenue Source – A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year. (See Recurring Revenue Source)

Objects of Expenditures – A classification of expenditures that is used for coding any

department disbursement, such as "personal services," "expenses," or "capital outlay."

Operating Budget – A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

OPEB (Other Post-Employment Benefits)
Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these postemployment benefits is a pension.

Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. As a result of requirements issued by Governmental Accounting and Standards Board (GASB) in June, 2004, it is required that governmental entities report their accrued but unfunded obligations every two years, beginning in FY09.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Override Capacity – The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Payments in Lieu of Taxes – An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.

Pension (and other employee benefit) Trust Funds – A fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit (OPEB) plans, or other employee benefit plans.

Pension Cost – A measure of the periodic cost of an employer's participation in a defined benefit pension plan.

Personnel Costs – The cost of salaries, wages and related employment benefits.

Program – A combination of activities to accomplish an end.

Program Budget – A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proposition 2½ – A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Purchase Order – An official document or form authorizing the purchase of products and services.

Purchased Services – The cost of services that are provided by a vendor.

Receipts – Money collected by and within the control of a community from any source and for any purpose.

Receivables – An expectation of payment of an amount certain accruing to the benefit of a city or town.

Recurring Revenue Source – A source of money used to support municipal expenditures, which by its nature can be relied upon, at some level, in future years. (See Non-recurring Revenue Source)

Requisition – Form used by the requesting department when ordering products and services from external vendors. This document generates a Purchase Order.

Revenue Deficit – The amount by which actual revenues at year-end fall short of projected revenues and are insufficient to fund the amount appropriated. In such a case and unless otherwise funded, the revenue deficit must be raised in the following year's tax rate.

Revenues – All monies received by a governmental unit from any source.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount

raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

Sick Leave Buyback – A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.

Single Audit Act – For any community that expends \$500,000 or more per year in federal grant awards, the Single Audit Act establishes audit guidelines that reduce to only one the number of annual audits to be completed to satisfy the requirements of the various federal agencies from which grants have been received.

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Table Six (or Table 6) – Also known as Analysis of Assessments. This financial allocation document is presented to officials in both Acton and Boxborough each year, based on the terms of the regional agreement, to show how the expenses contained in the annual ABRSD budget will be allocated to both towns in their respective assessments. It is also included in the budget books used at town meetings each spring in both towns. It is approved by vote by the ABRSD each year.

Tax Rate – The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Rate Recapitulation Sheet (Recap Sheet) – A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

Treasury Warrant – A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unfunded Mandate – A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.

Unfunded OPEB Liability – This is the difference between the value assigned to the benefits (other than retirement) already earned by a municipality's employees and the assets the local government will have on hand to meet these obligations. While there is no requirement in Massachusetts to fund this liability, GASB 45 requires that the dollar value of the unfunded OPEB liability is determined every two years. (See GASB 45; OPEB)

Unfunded Pension Liability – Unfunded pension liability is the difference between the value assigned to the retirement benefits already earned by a municipality's employees and the assets the local retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is determined every three years and is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.

Uniform Municipal Accounting System (UMAS) – UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well

Uniform Procurement Act – Enacted in 1990, MGL Ch. 30B establishes uniform procedures for local government to use when contracting for supplies, equipment, services and real estate. The act is implemented through the Office of the Inspector General.

Unreserved Fund Balance (Surplus Revenue Account) – The amount by which

cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

User Charges/Fees – A municipal funding source where payment is collected from the user of a service to help defray the cost of providing the service. Note that any increases in the fees must satisfy the three tests set forth in the so called *Emerson case*. (See *Emerson College v. Boston*, 391 Mass. 415 (1984))

Zero Based Budget – A budget building technique where each department begins at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins again at zero prompting close scrutiny and prioritization of costs annually.

Source: *Municipal Finance Glossary*, May 2008, Massachusetts Department of Revenue Division of Local Services

NOTICE OF NONDISCRIMINATION

The Acton Public and Acton-Boxborough Regional School Districts do not discriminate on the basis of race, color, national origin, Limited English Proficient, gender, age, religion, sexual orientation, veteran status, handicap or homeless in admission or access to, or treatment or employment in, its programs, and activities.

Any person having inquiries or complaints concerning the Acton Public and Acton-Boxborough Regional School Districts' compliance with Title VI, Title IX, Section 504, ADA or MGL ch. 76, sec. 5 is directed to contact the Director of Pupil Services, Administration Building, 15 Charter Road, Acton, MA, telephone number 978-264-4700, x3265, who has been designated by the Acton Public and Acton-Boxborough Regional School Districts to coordinate the Districts' efforts to comply with these laws, or write to the Office for Civil Rights, J. F. Kennedy Federal Building, Room 1875, Boston, MA 02203, or the Massachusetts Department of Elementary and Secondary Education, Office of Program Quality Assurance Services, 75 Pleasant Street, Malden, MA 02148.