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# Acton-Boxborough Regional School District FY'15 Budget Vote

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Transitional Regional School Committee  
Meeting  
February 6, 2014

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## ABRSD FY'15 Proposed Budget

January 15, 2014	\$77,068,121
Reduction of Case Assessment	<u>(\$129,896)</u>
New Recommended Budget:	\$76,938,225

## ABRSD FY'15 Operating Budget (in thousands)

	<b>AB</b>
FY'14 Final (Constructed)	\$74,237
FY'15 Preliminary Budget	\$76,938
\$ Change from Final FY'14	\$2,701
% Change from Final FY'14	3.64%

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## Acton FY14 to FY15 Comparison Using \$300k of E&D

### *FY14 Acton School Expenses:*

FY14 APS Budget	\$26,960,725
Subtract APS CH70 Aid	<u>(\$ 5,596,025)</u>
	\$21,364,700
Add School Expenses in Town Budget	<u>\$ 300,000</u>
FY14 APS Total	\$21,664,700
FY14 ABRSD Assessment – Acton Share	<u>\$26,459,873</u>
Total FY14 School Expenses – Acton Share	\$48,124,573

### *FY15 Acton School Expenses:*

FY15 ABRSD Assessment – Acton Share	\$50,625,183
Add HI School Expenses in Acton Town Budget	\$ 588,000
Subtract Workers Comp Acton Muni to School Budget	\$ (100,000)
Subtract Prop/Casualty Acton Muni to School Budget	<u>\$ ( 95,000)</u>
FY15 Total School Expenses – Acton Share	\$51,018,183

FY14 to FY15 Increase is: \$2,893,610

6%

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## FY15 Assessment Drivers

The Acton Assessment 6% increase includes:

E&D moving from \$700k to \$300k	\$400,000	(\$335k Acton)	1%
CASE Assessment Increase	\$406,384	(\$341k Acton)	1%
OPEB Fund Increase	\$130,000	(\$142k Acton)	.5%

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## Boxborough FY14 to FY15 Comparison Using \$300k of E&D

*FY14 Boxborough School Expenses:*

FY14 APS Budget	\$ 5,798,321
Subtract BPS CH70 Aid	<u>(\$ 1,320,503)</u>
	\$4,477,818
Add School Expenses in Town Budget	<u>\$1,034,000</u>
FY14 BPS Total	\$5,511,818
FY14 ABRSD Assessment – Boxborough Share	<u>\$5,822,527</u>
Total FY14 School Expenses – Boxborough Share	\$11,334,345

*FY15 Boxborough School Expenses:*

FY15 ABRSD Assessment – Boxborough Share	\$10,793,939
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FY14 to FY15 Decrease is:	-\$540,406
	-4.77%

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## Assessment Shift

The Assessments Include:

SHIFT of Savings from Regionalization  
\$1,084,443 from Boxborough to Acton

## Recommended Changes

Take a more gradual approach to the use of E&D:

FY '14: \$700k

FY '15: \$300k → Change to \$500k

Acton School FY '14 to FY '15 Spending goes from  
6% to 5.67%

### Acton FY14 to FY15 Comparison Using \$500k E&D

*FY14 Acton School Expenses:*

FY14 APS Budget	\$26,960,725
Subtract APS CH70 Aid	<u>(\$ 5,596,025)</u>
	\$21,364,700
Add School Expenses in Town Budget	<u>\$ 300,000</u>
FY14 APS Total	\$21,664,700
FY14 ABRSD Assessment – Acton Share	<u>\$26,459,873</u>
Total FY14 School Expenses – Acton Share	\$48,124,573

*FY15 Acton School Expenses:*

FY15 ABRSD Assessment – Acton Share	\$50,460,332
Add HI School Expenses in Acton Town Budget	\$ 588,000
Subtract Workers Comp Acton Muni to School Budget	\$ (100,000)
Subtract Prop/Casualty Acton Muni to School Budget	<u>\$ ( 95,000)</u>
FY15 Total School Expenses – Acton Share	\$50,853,332

FY14 to FY15 Increase is:	<u>\$2,728,759</u>
	5.67%

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### Boxborough FY14 to FY15 Comparison Using \$500k E&D

*FY14 Boxborough School Expenses:*

FY14 APS Budget	\$ 5,798,321
Subtract BPS CH70 Aid	<u>(\$ 1,320,503)</u>
	\$4,477,818
Add School Expenses in Town Budget	<u>\$1,034,000</u>
FY14 BPS Total	\$5,511,818
FY14 ABRSD Assessment – Boxborough Share	<u>\$5,822,527</u>
Total FY14 School Expenses – Boxborough Share	\$11,334,345

*FY15 Boxborough School Expenses:*

FY15 ABRSD Assessment – Boxborough Share	\$10,758,791
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FY14 to FY15 Decrease is:	-\$575,554
	<u>-5.08%</u>

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**Q.** Have the “Million Dollar” savings that were projected last spring from regionalization savings been included in the new FY15 Budget?

**A.** Yes

\$416k in Staff Savings

\$550k in new Regional Transportation Revenue

### Staff Savings from Regionalization

Superintendent Salary	(FTE moved to Principal)	(\$164,625)
Business Manager Salary	(1.0 FTE)	(\$92,244)
Business Office Secretary	(0.5 FTE)	(\$22,846)
Sped Secretary Salary	(0.5 FTE)	(\$22,845)
Contracted Services		(\$35,000)
Assistant Principal Cut (0.5 FTE) & Principal Addition – Reduction & Increase, net:		\$61,453
Office Assistant	(0.5 FTE)	(\$36,424)
Tech Support Salaries - Data Entry Position Cut		(\$25,000)
Teacher – Art		\$7,872
Teacher - Phys Ed	(1.0 FTE)	(\$47,623)
Cafeteria Manager move to revolving account		<u>(\$39,172)</u>
	(4 FTE)	(\$416,454)

<b>ABRSD FY' 15 Operating Budget</b>	
<b>\$550k New Regional Transportation Revenue</b>	
FY14 Regional Transportation	\$746,205
FY15 Regional Transportation	<u>\$1,296,794</u>
<b>FY14 to FY15 Increase</b>	<b>\$550,589</b>
<b>Staff Regionalization Savings</b>	<b><u>\$416,464</u></b>
<b>TOTAL</b>	<b>\$967,051*</b>
*Does Not Include \$139,000 in new Regional Bonus Aid	

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<b>Realignment of Staff</b>			
<b><u>Positions Reduced</u></b>		<b><u>Positions Added</u></b>	
3 Classroom Teachers	\$ 162,269	3 Asst. Principals	\$ 271,000
0.8 Speech/Lang Specialist*	\$ 52,550	1 Gr 6-8 SPED Coord	\$ 95,000
0.6 SpEd Chairperson	\$ 52,199	0.6 Psychologist Merriam/McT	\$ 42,000
0.5 HS Support Person	\$ 24,892	0.5 Psych ABRHS	\$ 35,000
1.0 Curriculum Specialist	\$ 77,491	0.4 SPEDtchr Merriam	\$ 21,000
Boxborough Efficiencies	\$ 73,000	0.4 Speech/Lang Chair	\$ 28,000
Health Insurance Savings	\$ 96,822	Health Insurance	\$ 75,000
<b>5.9 FTE</b>	<b>\$539,223</b>	<b>5.9 FTE</b>	<b>\$567,000</b>
*0.4 FTE of this reduction is being re-allocated to new 0.4 FTE Speech/Lang Chairperson.			

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## Overall Staff Changes

	FTE	Budget
Positions Reduced from Regionalization	4	\$416,454
Additional Positions Reduced	5.9	\$539,223
Total Reductions	9.9	\$955,677
Realigned Positions	5.9	\$567,000
Net Staffing Reductions	4	\$388,677

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## Staffing Priority List

3 Asst. Principals	\$ 271,000
1 Gr 6-8 SPED Coord	\$ 95,000
0.6 Psychologist Merriam/McCarthy-Towne	\$ 42,000
0.5 Psych ABRHS	\$ 35,000
0.4 Special Educator Merriam	\$ 21,000
0.4 Speech/Lang Chair	\$ 28,000
2.0 Special Educators	\$138,000
Tech Integration Assistants	\$ 75,000
Curriculum Specialist (2nd ELA Coordinator)	\$ 77,481
0.4 Psychologist Merriam/McCarthy Towne	\$ 28,000
Regional Treasurer	\$ 60,000

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## Out-of-District (OOD) Regionalized Expense Projections (including CASE)

	FY14 Anticipated Regionalization	FY15 Unified School District
Out-of-District Enrollment	77 Total 28 CASE	90 Total 38 CASE
CASE Program Assessment	\$1,356,571	\$1,762,955
Other Collaborative	\$505,770	\$ 505,770
Private Day	\$3,327,205	\$3,605,450
Residential	\$674,629	\$1,070,993
<b>TOTAL</b>	<b>\$5,864,175</b>	<b>\$6,945,168</b>
<i>Circuit Breaker Offset</i>	<i>\$1,968,171</i> <i>75%</i>	<i>\$1,757,154</i> <i>72%</i>
<i>Medicaid Offset</i>	<i>N/A</i>	<i>TBD</i>
<b>TOTAL</b>	<b>\$3,896,004</b>	<b>\$5,188,014</b>

FY14 Transportation = CASE + In-district = \$1,315,471  
FY15 Transportation = CASE + In-district = \$1,340,591

## Pupil Services Offsets

	FY14 Anticipated Regionalization	FY15 Projection
Individuals with Disabilities Education Act Grant (IDEA)	\$1,189,496	\$ TBD •Entitlement Program •Pre-Determined Formula •IEP Driven •Pays for Assistants Salaries
Circuit Breaker	\$1,968,171 <i>75% Reimbursement</i>	\$1,757,154 <i>72% Reimbursement</i>
Medicaid	N/A	\$200,000*

\*The Medicaid money is an estimate of what we would receive in FY '15. It would flow into E&D at the end of FY '15, and therefore cannot be used in the FY '15 budget.

## FY15 Additional Special Education Programming Request

School	Position	FTE	Cost
Gates	Special Educator	.6	\$ 34,000
Douglas	Special Educator	1.0	\$ 53,000
McCarthy-Towne	Special Educator	.4	\$ 21,000
Health Ins		2	\$ 30,000
TOTAL			\$138,000

## ABRSD OPEB History

Year	OPEB Contribution
FY '13	\$236k
FY '14	\$376k
FY '15	\$506k

### Certified Free Cash (Per DOR Website)

<b>FY</b>	<b>Acton</b>	<b>Boxborough</b>
For FY'05	\$85,425	\$606,940
For FY'06	\$337,451	\$883,359
For FY'07	\$2,199,776	\$874,207
For FY'08	\$1,908,941	\$735,931
For FY'09	\$2,454,644	\$597,752
For FY'10	\$2,333,592	\$867,606
For FY'11	\$4,650,574	\$982,421
For FY'12	\$5,933,591	\$1,259,439
For FY'13	\$7,080,410	\$1,087,863
For FY'14	\$7,406,552	\$1,428,917

### Property Tax Levy Not Utilized (per DOR website)

<b>FY</b>	<b>Acton</b>	<b>Boxborough</b>
FY'04	\$31,433	\$13,867
FY'05	\$22,284	\$332
FY'06	\$13,268	\$31,885
FY'07	\$10,659	\$1,337
FY'08	\$581,710	\$1,153
FY'09	\$32,985	\$188
FY'10	\$27,798	\$4,795
FY'11	\$293,210	\$3,934
FY'12	\$519,781	\$74,693
FY'13	\$15,623	\$666,455
FY'14	\$441,410	\$1,266,773
<b>TOTAL</b>	<b>\$1,990,161</b>	<b>\$2,065,412</b>

## Budget History

Year	APS	ABRSD
FY '11	0.61%	2.34%
FY '12	0.78%	0.72%
FY '13	1.72%	1.59%
FY '14	1.5%	3.5%
FY '15		3.64%

## ABRSD FY' 15 Proposed Budget Motion

**\$76,938,225**

ABRSD FY'15 Proposed Budget  
Motion

Thank you.