Minutes – Acton Finance Committee
Date March 18, 2008
Town Hall Room 204

Pursuant to a notice duly posted with the Town Clerk and with a quorum of members present, the Acton Finance Committee convened at 7:30 pm on March 18, 2008 to review various matters.

Members present for the meeting: Steve Noone (SN), Pat Clifford (PC), Herman Kabakoff (HK), Allen Nitschelm (AN), Kent Sharp (KS), and Pat Easterly (PE), Bill Mullin (BM), Mary Ann Ashton (MA), Bob Evans (BE).

Others Present: Clint Seward (CS), Jim Monahan, JoAnn Berry, Sharon McManus (SM), Bill Ryan (BR), Tess Summers (TS), Heather Harer, Jon Chinitz (JC).

SN moved to approve the draft minutes of the Fincom meeting held on March 4.
BE seconded
Passed unanimously.

AN reported that the WRAC determined that we can't expand the capacity of the current sewer treatment plant. To extend to other areas we must add on to the current plant. The anticipated cost will be $40K - $60K per standard betterment unit (SBU). The construction cost for the current plant was $12.5K per SBU. Therefore this expansion will be more costly. This estimate has lots of contingencies. One of the most costly factors is that we must pay prevailing wage. The widely separated areas to be served is another major cost increase contributor. The anticipated cost by neighborhood is:
West Acton - $36K-$61K per SBU
Spencer/Tuttle - $40K - $57K per SBU
Both at the same time - $38K - $59K per SBU

The neighbors are still supportive. The Gates and Douglas schools are not in the plan. The Town would have to change the Bylaw in order to contribute money toward this project. Currently the Bylaw requires that users pay all costs. PC asked what the time line is. AN said that once financing decisions are made the project is expected to take three years to complete. BE asked what neighborhood was at the meeting. AN said mostly the Spencer/Tuttle neighborhood.

PC distributed the Town Budget information. A copy is attached to these minutes for reference. AN asked if the Free Cash balance had changed. PC said that it is the same as it is on the last ALG spreadsheet we have. AN observed that the NARA project has been deleted. SN indicated that he thought that the NARA project will ultimately be funded from budget turn backs. AN asked if the Fincom will be able to comment. PC said no. The funding will come from already appropriated money. AN asked if we could discuss establishing a stabilization fund. PC said not at this time. BE asked if the sidewalk snow plow was purchased this current fiscal year. PC said yes. It was a matter of safety. BM observed that the NESWC fund is earning 5% per year. This income is not reflected in the anticipated balance of the fund. PC asked if we thought the Town staff should be here next week when we discuss their budgets. HK opined that he thought that it would be a good idea for them to be here.

JC and SM presented the local and region school budgets. A copy of their PowerPoint sides is attached to these minutes. BM asked what the School Committee is doing to address structural labor costs (i.e. early retirement incentives etc.). JC said that the School Committee is aware of the problem and will address it after Town Meeting. MA asked why teacher course reimbursement is increasing by 100%. SM said that it is very important to support certified staff. BR said that we have a younger staff than in the past and that they are taking more courses. SN asked why class size was sacrificed in favor of IT. JC said that IT is virtually dysfunctional in APS. It must be fixed. BE asked how we save money through early retirement. BR said that he plans to cover these incentives from the budget. BE asked why we do not cut K sections in light of the declining enrollment in K. JC said that if actual enrollment allows, sections will be cut. BE asked why a class size of 25 in 6th grade is okay but it is not okay in 7th grade. JC said that in the Jr. High team size is the issue i.e. teacher workload. BE observed that lack of ability to move between systems affects decisions that would be made if we had a K-12 system. JC agrees. He would like a K-12 system. PE asked if there were any risks associated with escalating utility costs. TS indicated that we are protected by contracts for electricity and natural gas. We are also looking at projects to result in the conservation of energy. BR indicated that the increase in the transportation budget is driven by increasing fuel costs; although the schools are included in the Town's fuel contracts. AN is concerned with IT staffing levels. He asked why we need more people to service new equipment (5 new people). JC said that we received a 10 to 12 page handout on Jan 19 explaining the need for IT staffing. Currently IT is only 1% of the budget. This is low. IT is needed in the system. We are clearly understaffed now. There is a large backlog of requests and projects requiring IT support. This is not tolerable. SM observed that the schools are not replacing all equipment. IT people help teachers use software. AN said that we need objective criteria established to justify replacing equipment without requiring that we increase people. He asked why we are leasing IT equipment instead of buying it. SM said that we are leasing as a cost savings. JC said that leasing includes 4 years of service contract. AN asked why we needed extra staff to service leased machines. AN thinks that we should buy and not lease. AN then asked how many administrators are in the regional budget. SM said that we have three Assistant Principals. Principal assistants off load some workload from the Principals. This is cost

effective. AN observed that the Hayward Center project has an anticipated savings of $2,000MM over 4 to 5 years. Why delay this project? BR said that he did his own analysis and found that the anticipated savings were too high. His analysis indicates that a savings is not generated until FY2012 – FY2013. He did agree that the program does make sense programmatically however.

BM moved to approve the APS budget at $24,974,318
SN seconded

AN said that the IT budget is too high. There should be cuts made to recurring expenses. AN felt that while the School Committee cut the amount we asked them to ($380K) the cuts were not in recurring expenses but instead in expenses that would have gone down anyway. Only 2 FTEs were cut. He proposed the following amendment:
Reduce the APS budget by $160,000 to $24,814,318
HK seconded

KS said that we asked the School Committee to reduce their budgets by $380K and that is what they did. He is against this amendment.
Vote:
Yes – AN
No – All others
No abstentions
Amendment fails - 1 yes, 8 no

BM said that the School Committee has done a good job communicating this year.
HK pointed out that this budget represents a 7.14% increase.
BE is worried about the economy. He is uncomfortable asking for 13 new FTE's for the APS this year. He is concerned that there will be no money to fund these positions in FY10. We may have to put on the brakes next year.
AN observed that no one cut anything; in spite of the economy. The Fincom could do a better job vetting individual items.
HK said that sustainability is a problem. He agrees with BE.
SN thinks that we are okay next year and will not need an override. We have enough reserves.
PC will support this budget.
PE said that she thinks that the Fincom has had an impact constructing this budget and will support it.

Vote:
No – AN and HK
Yes – All other members
Vote is 7 yes to 2 no – Motion Passed.

BM moved to approve the regional school assessment of $22,695,259
SN second.

AN indicated that this budget is supportable given the small increase from last year and the need for a Jr. High half team.
BM is concerned with how we deal with compensation (labor costs).
MA pointed out that this assessment does preserve some reserves.
JC pointed out that the region benefited by $8MM from the state and APS received $5.7MM from the state. That is why the budgets went up accordingly.
Motion passed unanimously.

KS moved to adjourn at 10:05 PM.

SN Seconded. Passed unanimously.

Respectfully submitted,

Herman Kabakoff
Clerk

TOWN OF ACTON
REVIEW OF FY 2009 MUNICIPAL ALLOCATION

FY 09 - ALG ALLOCATION			**$23,614,000**
ADD: EXCLUDED DEBT			
APS			**$527,000**
MUNICIPAL			**$454,000**
PUBLIC SAFETY FACILITY			**$509,000**
ADD: SBAB REIMBURSEMENT			**$1,086,000**
ADD: OTHER AGREEMENTS			
DOUGLAS MODULAR			**$89,100**
DOUGLAS HEATING			**$37,822**
COPS IN SCHOOL			**$67,318**
TOTAL AVAILABLE ALLOCATION			**$26,384,240**
Less Operating Budget inclusive of Changes			**-$25,284,702**
Major Cuts to Operating Budget contained in $25,284,702			
Compensation Reserve	$ (62,000.00)		
Health Insurance	$ (157,000.00)		
Fire OT	$ (21,000.00)		
Legal	$ (27,000.00)		
275th	$ (46,000.00)		

		Available Balance	$1,099,538	
Balance Carried Forward			$ 1,099,538	
Recurring Expenses from the New Programs, New Personnel and Capital Section of the Managers Budget Recommendation				
COA Van Enterprise Fund	$ 7,500		$ 1,092,038	FY '08 Budget Shortfall.
Acton-Boxborough Cultural Council	$ 2,000		$ 1,090,038	On-going initiative.
Deputy Police Chief	$ 91,000		$ 999,038	Previously deferred personnel replacement.
Police Officer	$ 56,000		$ 943,038	Previously deferred personnel replacement.
Assistant Planner/Zoning Enforcement Officer	$ 71,400		$ 871,638	Reinstatement of a previously funded position
COA Van Enterprise Fund Subsidy	$ 56,600		$ 815,038	Annual Tax Subsidy to the CoA Van Enterprise Article

Non-Recurring Expenses from the New Programs, New Personnel and Capital Section of the Managers Budget Recommendation

Community Infrastructure Improvements		Revised Amount		
Recycling and Transfer Station Equipment and Improvements	$ 385,000		$ 430,038	Beginning in FY '09 Town will compost fields in lieu of fertilizer and insecticide. DEP is evaluating replacing hay bales with compost as erosion control. Will generate income from both equipment rental and compost sales
~~Design Services, Senior Center Expansion~~	~~$ 100,000~~		$ 430,038	The Senior Center Expansion Committee will utilize currently appropriated funds to further its study.
Hayward Road and Main Street Intersection	$ 150,000		$ 280,038	Intersection safety Improvement
Main St. and Brook St Intersection	$ 60,000		$ 220,038	Intersection safety Improvement
NARA Improvements ~~(Bathrooms, shade structures, snack bar, amphitheatre changing rooms and landscaping)~~	~~$ 257,000~~	$ -	$ 220,038	$135K to be funded in FY 08, if money is available.
Community Shuttle	$ 20,000		$ 200,038	On-going initiative.
~~NPDES Compliance~~	~~$ 35,000~~		$ 200,038	Compliance with Federal and State Regulations. To be completed in-house
Camp Acton - Composting Toilet	$ 30,000		$ 200,038	Purchase Deferred
Transforming the Master Plan into a Comprehensive Community Plan	~~$ 100,000~~	$ 90,000	$ 110,038	On-going initiative.

Equipment/ Vehicles				
2nd Ambulance Funded by Ambulance Funds	$ 200,000		$ (89,962)	Necessary safety equipment.
Ladder Truck down payment $230K; All funded by Ambulance Fund	$ 800,000	$ 229,978	$ (319,940)	Necessary safety equipment.
~~Replacement Skid Steer Loader (Bobcat)~~	~~$ 27,000~~		$ (319,940)	Purchase Deferred
~~MDT / GPS Units for Fire Apparatus~~	~~$ 48,000~~		$ (319,940)	Purchase Deferred.
~~Replace DPW Director's Vehicle~~	~~$ 26,200~~		$ (319,940)	Purchase Deferred
~~ESCO: Library HVAC, Town Hall -- Boiler, Underground Heating Oil Tank & HVAC controls, Treatment Plant Solar Panel Array, Other Municipal Building Energy Improvements~~, Weatherization of Town Buildings and Streetlight Conversion	~~$ 75,000~~		$ (319,940)	Project Deferred
Street Light Conversion	$ 125,000		$ (444,940)	Street Light upgrades to generate energy savings.
~~Sidewalk Snow Plow~~	~~$ 115,000~~		$ (444,940)	An FY '08 Expenditure as Authorized by the BoS
Items to be Bonded				
~~Aerial Ladder Truck & Pumper Total Cost $1,115,000~~	~~$ 136,000~~		$ (444,940)	Ladder Truck down payment noted above and the 1st year debt service is noted below. Pumper truck purchase deferred.
Bond Cost Ladder truck 15 year life @ 5% to be funded by Ambulance Fund	$ 60,000		$ (504,940)	Necessary safety equipment.
Replace Snow Blower Total Cost $116,625	$ 13,606		$ (518,546)	Necessary snow removal equipment.
New Loader for Street Snow Blower Total Cost $200,000	$ 23,333		$ (541,879)	Necessary snow removal equipment.
Contribution from the Ambulance Fund			$ 560,000	
Contribution from Cemetery Trust Funds			$ 52,000	
	Balance		$ 70,121	

Revolving And Enterprise Self-funding Projects

(In alphabetical order)

Project	Cost		Funding Source	
Bridge Repair	$ 400,000		Chap. 90	Necessary infrastructure safety improvements.
Car # 3	$ 25,000		Health Revolving & Enterprise Funds	Necessary equipment replacement.
Replace Building Inspection Vehicle	$ 25,000		Building revolving	Necessary equipment replacement.

Recycling and Transfer Station Enterprise Fund

Certified Balance July 1, 2007	$	4,886,417
Transfer To Schools in FY '09	$	(250,000)
Transfer to The Municipal Sector	$	(500,000)
Transferred to ALG Plan in lieu of free cash	$	-
Remaining Balance	$	4,136,417

Ambulance fund

Balance July 1, 2007	$	475,000
FY '08 Expected Income	$	350,000
FY' 08 Expenses	$	(50,000)
Expected Balance July 1, 2008	$	775,000
Expected Expenses FY '09	$	(539,978)
Expected Income FY '09	$	350,000
Expected Balance July 1, 2009	$	585,022

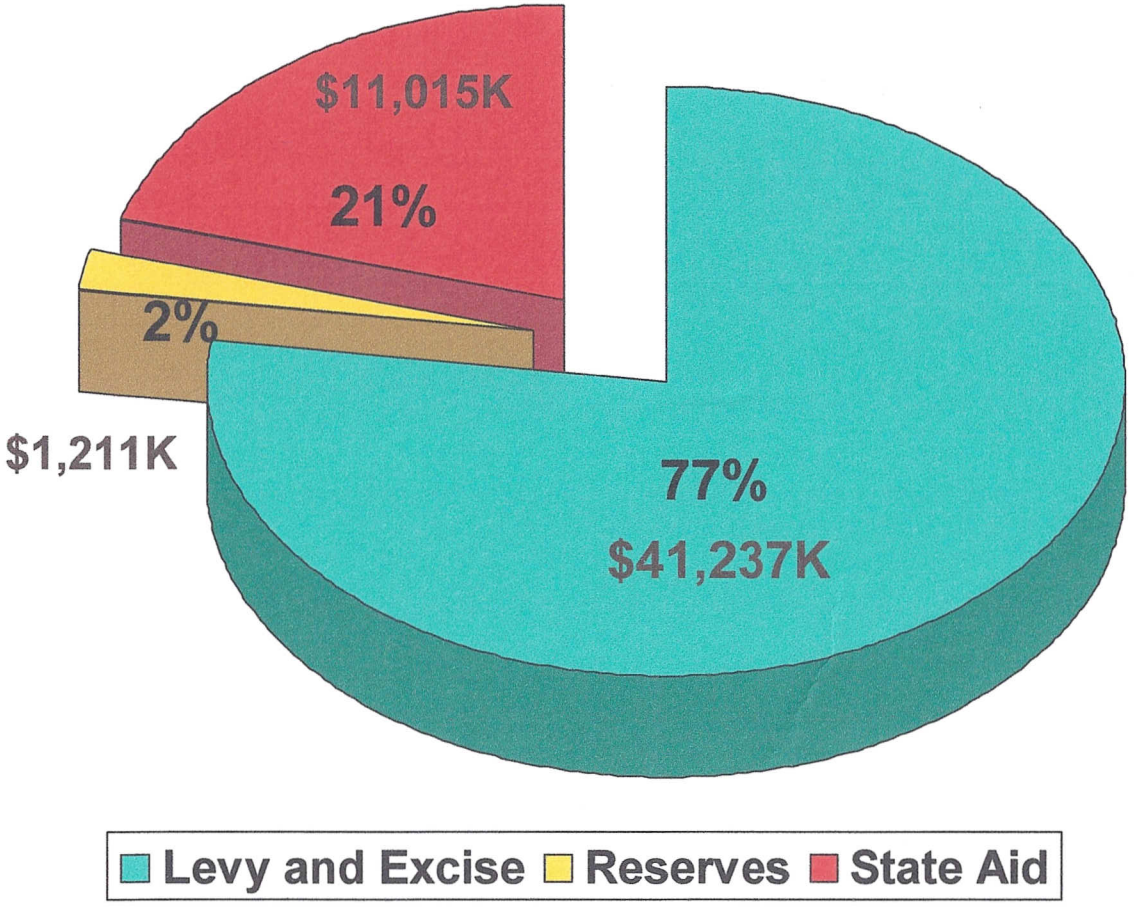
School Budgets: FY09 and Beyond

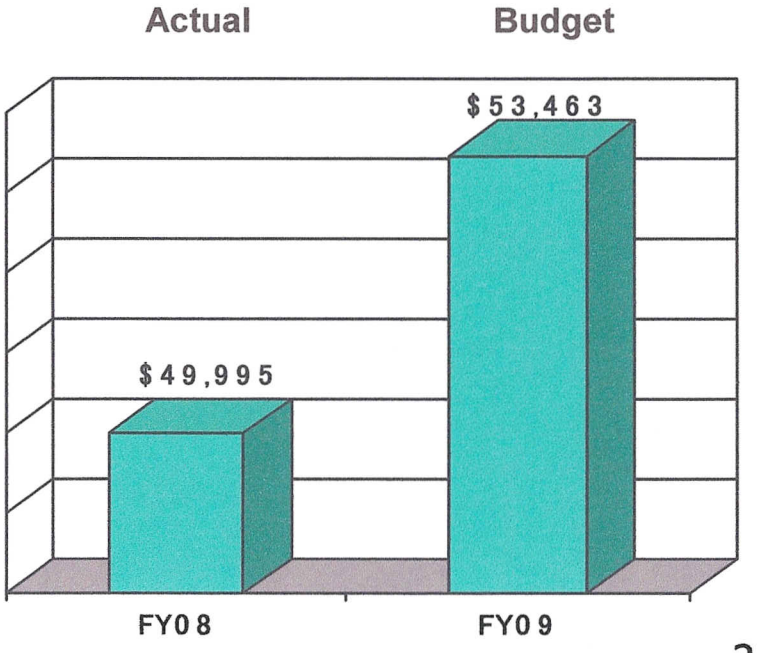
Jonathan Chinitz, Chair, APS

Sharon Smith McManus, Vice Chair, ABRSD

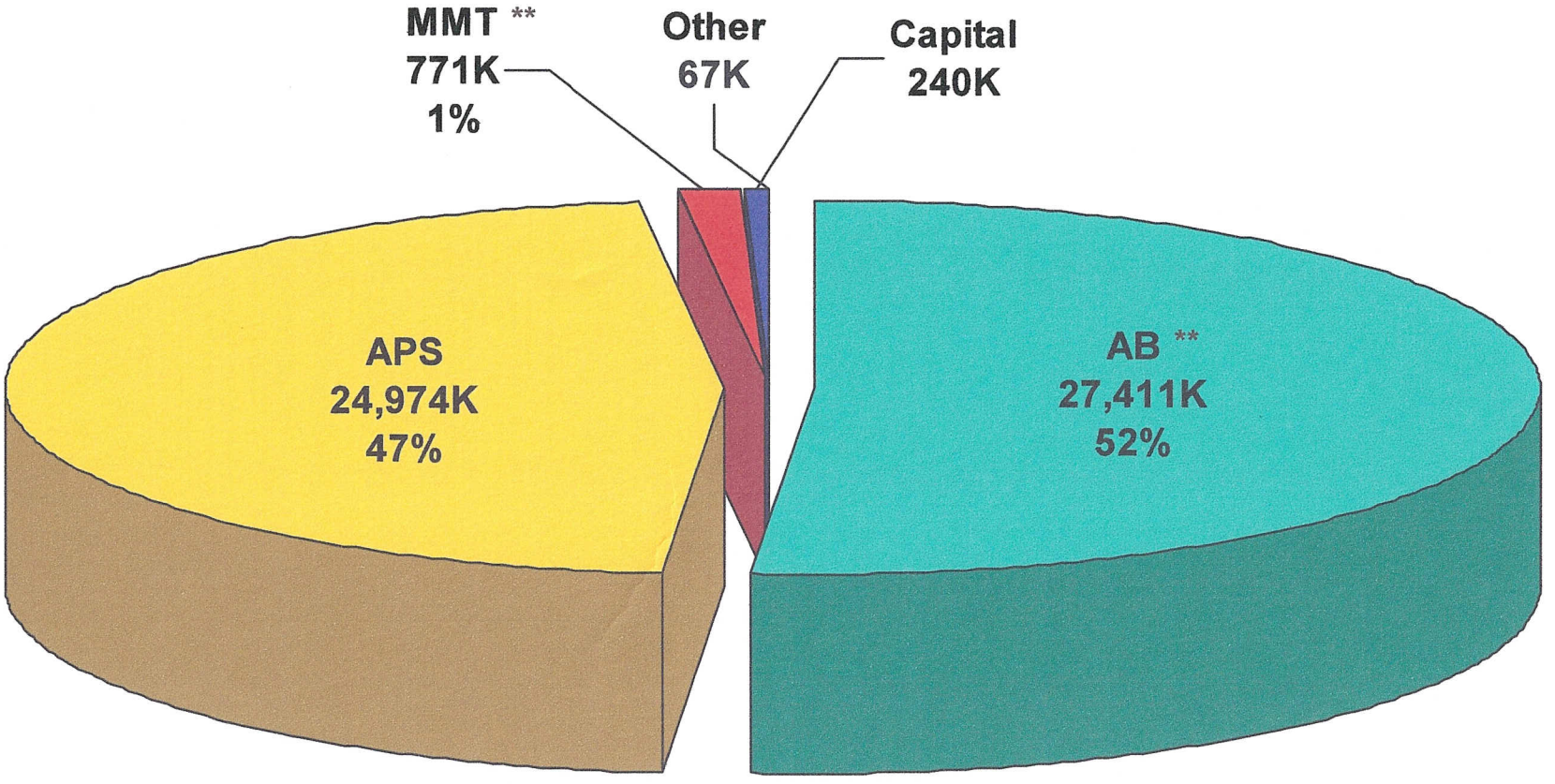
Bill Ryan, Superintendent

FY09 School Revenues





FY09 School Expenses



[**] Assessment

Goals for FY09

- Major Themes
  - More FINCOM involvement
  - Class Size
  - Student-Professional Ratios
  - Technology
  - Capital Plan
- Other
  - Shore up programs running deficits
  - SPED
  - Fees

Class Size: APS

	FY08	Sect	Avg.
	2007		
K	292	15	19.5
1	320	15	21.3
2	340	15	22.7
3	389	15	25.9
4	394	15	26.3
5	382	16	23.9
6	397	16	24.8
	2514	107	23.5

- Still leaves 43% of classes over guidelines
- Projected to lose 20% of student body in 5-6 years

Class Size: AB*

Year	7th	8th	JHS	9th	10th	11th	12th	SHS	Total
2007	485	473	958	507	445	472	467	1891	2849
2008	500	487	987	473	506	449	466	1893	2880
2009	485	502	987	487	472	510	443	1912	2899
2010	498	487	985	502	485	476	503	1967	2952
2011	**506**	499	1005	487	501	490	469	1947	2952
2012	465	**507**	972	499	485	505	483	1972	2944
2013	457	466	924	507	497	490	498	**1992**	2916

[*] Excluding Choice

Technology

	Infrastructure	Instructional
Technology	• Servers • Software • Comm's.	• Faculty • Staff • Students
Staffing	• Tech Support • Net/Server Admin • Webmaster	• Curriculum Integration Assistants

- Proposed Budget: $225K
- Growth per Year: $80K
- Target: $550K by 2010

- Proposed Budget: $190K
- Target: $370K

Capital Plan

- Start Phase 1 in FY09
- Use one-time sources to fund debt service
- Take advantage of lower interest rates
  - Push for Phase 2 in FY10
- Work to get MSBA funding for as much as possible
- Ultimately will need to move this outside 2-1/2
  - We need to have a discussion about this…

What does the future hold in store?

- Chapter 70
  - Continued growth – so long as State commitment is there
- More of the same
  - Class size – shifting resources from APS to AB
  - Technology – continued implementation of Plan
  - Professional Staff – nurses, counselors, librarians, specialists
  - SPED – more programs in district
- Take APS debt outside 2-1/2
  - The question is WHEN?...

Tuesday, March 18, 2008

VOLUME 273
NUMBER 78
75 cents

The Boston Globe

TUESDAY, MARCH 18, 2008

In the news

A computer breach at the Hannaford Bros. supermarket chain potentially exposed 4.2 million cards and debit card numbers. The company said cards used at more than 200 stores were affected. **C1.**

China arrested hundreds of Tibetans and warned of harsh repeats following bursts of anti-Chinese violence. **A3.**

Budget shortfalls loom for hospitals that care for low-income residents because of slow enrollment for the state's subsidized insurance. **C1.**

A suicide blast took 43 lives in the Iraqi holy city of Karbala, and a roadside bomb killed two US soldiers. **A8.**

Vice President Dick Cheney praised the troop surge strategy and warned again Congress against reductions during an overnight stay in the country. **A9.**

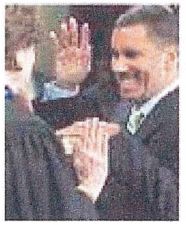
Pakistan's new leaders vowed to limit President Pervez Musharraf's powers and change his policies on extremists. **A3.**

Police detained and questioned a Cambridge man, a Georgetown student, at a business trip after a Red Line passenger mistook him for a terrorist. **B1.**

Israel reiterated plans to build on occupied land in east Jerusalem despite Palestinian and US objections. **A7.**

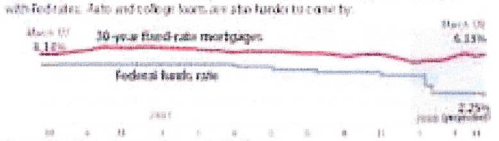
Paul McCartney will pay $48.6 million to settle his divorce from Heather Mills, far less than what he had sought. **B7.**

Newly delivered phone directories for neglected in many parts of the city, and residents who don't want the volumes have little recourse. **B1.**



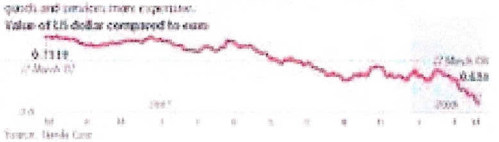
ECONOMIC QUICKSAND

LENDING: Home loans are tougher to get, and mortgage rates have not fallen in sync with Fed rates. Auto and college loans are also harder to come by.

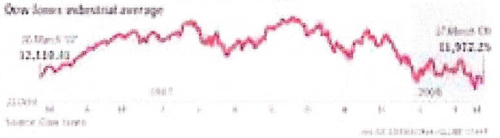


JOBS: With credit markets tight, businesses lack the capital to expand and create jobs.

SPENDING POWER: The falling dollar and rising inflation are making many goods and services more expensive.



PERSONAL SAVINGS: The plunging stock market has eroded the value of millions of people's retirement accounts and college savings plans.



Fed may decide to make rare 1% interest rate cut

Analysts call step far from cure-all

By Robert Gavin

The Federal Reserve could make one of the biggest interest rate cuts in its history today as it tries to pull the US economy from a financial crisis that has so far resisted all efforts to solve it.

Many economists expect Fed policy makers to cut the central bank's key interest rate by 1 percentage point, but they worry even this reduction won't halt the recent loss of confidence and mounting risk aversion. Some different ideas, which aim to boost the economy by offering consumers and businesses cheap loans to borrow and spend, provide little help if lenders aren't loaning money out of fear they won't be repaid.

"Banks are talking to banks, not making loans," said Gus Faucher, director of macroeconomics at Moody's Economy.com in West Chester, Pa. "The traditional monetary policy of cutting interest rates isn't very effective in this environment."

The Fed has taken a number of extraordinary steps recently to shore up the economy and keep the nation's financial markets from freezing up. Today, in light of a lack of capital, Gus Faucher, it moved to prevent the collapse of Wall Street firm Bear Stearns Cos., by opening its vault to a rival investment bank, and providing as much as $30 billion in backing for some of Bear Stearns' assets. But now analysts and the central bank may be reaching the limits of its powers to prevent the course of eroding confidence.

FED, Page A17

Waves from Wall St. engulf most everyone

By Robert Weisman and Ross Kerber

Bear Stearns is scrambling to ward off a global financial crisis, but the turmoil already is hitting home.

The Federal Reserve chairman's extraordinary intervention to prevent the collapse of Bear Stearns Cos. on Sunday underscored the volatile fluidity of the financial markets. If the investment firm had failed, central bankers feared a chain reaction that would lead to a meltdown in financial markets worldwide.

While the crisis was aimed at stabilizing the impact of the credit crunch on Wall Street, signs of distress are already trickling up on Main Street.

Consumers are finding it harder to get loans — for homes, cars, credit cards, and college tuition — as lenders cut the losses will them to borrowers. Bear Bear Stearns, that formerly handled them into securities and sold them around the world. Defaults on mortgages made with easy credit have driven up the risk to holders of such securities.

Businesses are also finding it more expensive to borrow money, making it difficult to expand and hire. Private employers have cut jobs in each of the past three months, and if they continue, consumer spending would fall, which would hurt the economy even more.

Recession fears have hammered stocks — the Standard & Poor's 500 index is down 13.5 percent since the start of the year — eroding the value of people's investments, from mutual funds to college savings accounts.

IMPACT, Page A17

Bear Stearns fallout

Moves managers could face issues after the quick takeover. **C1.**

A precedent set

The decision Wall Street finds trouble. It will turn to the Fed. **C1.**

14 vs. 15 K sections

	Projected	15	14	Max (15)	Max (14)
K	276	18.4	19.7	330	308
1	285	19.0	20.4		
2	297	19.8	21.2		
3	307	20.5	21.9		
4	313	20.9	22.4	375	350
5	319	21.3	22.8		
6	328	21.9	23.4		

Acton Public Schools

Budget 2008-2009

March 18, 2008

Acton Public Schools
Acton-Boxborough Regional School District
Acton, MA 01720

APS/ABRSD FY'09 Operating Budget Assumptions/Key Decisions

The following budget assumptions/key decisions are not listed in priority order.

1. Work with both towns to determine the revenues (e.g., state, local, including reserves, etc.) that will be available for the FY'09 operating budget(s).
2. Coordinate with the Town of Acton/Health Insurance Trust the FY'09 health insurance premiums/rates as early as possible.
3. Determine whether the APS Capital Plan (e.g., health, safety and maintenance projects at Conant, Douglas, Gates and Administration Building) should go forward and, if so, what funding mechanism (e.g., debt inside Proposition 2 1/2, debt exclusion override, one-time revenue, etc.) should be used.
4. Decide on appropriate capital projects to be funded by AB Community Education, use of school facilities and school lunch revolving funds.
5. Determine if existing user fees (e.g., interscholastic athletics, extracurricular activities, student parking, etc.) should be increased and new fees instituted.
6. Administration will review the feasibility of accepting new Choice students for FY'09 and make a recommendation to the School Committee.

APS/ABRSD FY'09 Operating Budget Assumptions/Key Decisions (cont.)

7. Key decisions that need to be resolved:

- Decide on the appropriate number of sections at elementary grade levels (particularly at Kindergarten and Grades 4 & 5).
- Review/determine elementary (K-6) classroom assistant staffing levels.
- Add staff at Senior and Junior High Schools to reduce existing class size averages.
- Review/determine appropriate high school staffing levels to continue to meet "990."
- Review/determine additional K-12 staffing (e.g., counselors, nurses, technology support, custodians, monitors, etc.) needs.
- Budget for K-12 technology replacement costs in the FY'09 appropriated budgets. Decide on leasing vs. purchasing for instructional technology.
- Review/recommend any CPA requests for funding.
- Decide on appropriate assessment model (Regional Agreement or DOE Statutory Method) for regional school district.
- Review/determine appropriate level of funding for professional development (K-12).

Revenue Assumptions

- Assumes Chapter 70 funded with a 5.5%-6.5% increase state wide
- Assumes Acton Municipal/School Revenue Allocation at FY'08 level.
- Assumes Free Cash (Acton) Contribution at $1.2M
- If Revenue Assumptions are less, then budget reductions (K-12) will be necessary.

APS Personnel Changes and Costs

2007-08 2008-09

3/13/2008

	Added after Budget 2007-08		Reallocation from other Sources 2007-08		New Positions/Adjustments 2008-09	
Certified Staff	0.50 Preschool Administration	$20,997	0.30 Out of District Spec *from AB*	$26,639	1.00 Merriam Classroom Tchrs	$50,936
Noncertified Staff	0.47 IPS Assistant	$10,643			0.50 ABA Trainer	$13,848
	0.94 ELL Assistants	$17,908			3.17 Technology Assts	$61,300
	1.82 SPED Assistants	$42,092			0.50 Network/System Admin	$27,500
	2.00 Classroom Assistants	$33,107			0.50 Technology Support Spec	$22,500
	0.17 Art Classroom Assistant	$2,759				
Clerical/ Support					Admin Asst Add'l (1 wk)	$6,416
	Column Total	$127,506	Column Total	$26,639	Column Total	$182,500

Increases for FY'09

Total $336,645 *(All Columns)*

Total 11.87 FTE *(Net)*

Acton Public Schools
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
12:26:22 AM

ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Salaries, Teaching 01	10,435,739	10,221,923	10,709,419	10,383,395	11,322,438	613,019	5.72%
Salaries, Principals 02	483,887	491,449	506,193	512,209	523,250	17,057	3.37%
Salaries, Central Ad 03	388,145	391,859	399,201	382,516	397,684	(1,517)	(0.38%)
Salaries, Supp Staff 04	2,345,307	2,367,624	2,532,642	2,570,665	2,870,377	337,735	13.34%
Salaries, Buildings 06	226,207	205,907	232,011	223,483	240,867	8,856	3.82%
Salaries, Custodial 07	581,763	600,922	623,568	614,943	653,683	30,115	4.83%
Salaries, Home Instr 08	1,000	848	1,000	0	1,025	25	2.50%
Salaries, Substitute 09	198,124	182,022	200,116	87,465	216,698	16,582	8.29%
Fringes, Course Reim 10	7,981	8,918	8,488	17,159	17,000	8,512	100.28%
Fringes, Health Insu 11	3,264,827	3,195,545	3,584,527	2,091,722	3,626,548	42,021	1.17%
Instructional Suppli 16	236,109	233,113	248,635	172,936	236,979	(11,656)	(4.69%)
Instructional Textbo 17	72,334	68,668	75,693	33,629	90,721	15,028	19.85%
Instructional, Libra 18	19,316	24,361	19,842	9,803	19,806	(36)	(0.18%)
Other, Capital Outla 19	130,215	184,721	163,826	121,241	300,209	136,383	83.25%
Other, Maintenance B 23	163,288	204,753	170,919	170,020	206,310	35,391	20.71%
Other, Maintenance O 24	95,656	80,092	96,999	47,570	103,092	6,093	6.28%

Acton Public Schools
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Other, Legal Service 26	50,000	72,446	63,000	31,089	73,000	10,000	15.87%
Other, Admin Supplie 27	203,650	222,545	217,229	146,180	223,464	6,235	2.87%
Other, Custodial Sup 29	37,620	43,065	42,000	42,359	44,000	2,000	4.76%
Other, Sped Transpor 30	315,656	306,138	297,030	282,788	395,484	98,454	33.15%
Other, Student Trans 31	229,156	257,616	283,094	247,617	330,458	47,364	16.73%
Other, Travel 32	10,777	14,905	11,882	5,283	13,932	2,050	17.25%
Other, Sped Tuition/ 33	1,644,935	1,621,394	1,741,613	2,079,246	2,077,034	335,421	19.26%
Other, Utilities 34	865,493	881,998	1,080,846	383,961	990,259	(90,587)	(8.38%)
Other Financing Uses 59	39,664	39,664	0	0	0	0	100.00%
Character Code Subtotal (less debt):	22,046,849	21,922,497	23,309,773	20,657,280	24,974,318	1,664,545	7.14%
TOTAL FUND: GENERAL FUND SCHOOL	22,046,849	21,922,497	23,309,773	20,657,280	24,974,318	1,664,545	7.14%

APS Staffing Priorities

Two overarching priorities:

1. **Achieve current school committee class size guidelines by Sept 2009**
2. **Implement technology vision by providing an up-to-date, capable computer for each teacher AND necessary staffing supports to implement vision.**

1. Maintain 16 sections at 5th grade

Grade	Sections	Enroll Proj	Ave Class Size	Cost	Cumulative Cost
5th	16	403	25.2	$0	$0
or 5th	17	403	23.7	$63,936	

2. Add One Section at 4th Grade (16 total = 1 additional FTE)

Grade	Sections			Cost	Cumulative Cost
4th	16	396	24.8	$63,936	$63,936
or 4th	17	396	23.3		

3. Maintain Current number of Kindergarten Sections; keep incoming classes within guidelines through to sixth grade.

Grade	Sections			Cost	Cumulative Cost
K	15	276	18.4	$0	$63,936
OR	14	276	19.7	($25,468)	

4. In-School Technology Integration Support assistant 19 hours/week/school

1 19 hr/school				$61,300	$125,236

5. Address 3rd grade class size by adding a section or maintaining current assistant hours

Grade	Sections			Cost	Cumulative Cost
3rd	16	351	21.9	$63,936	$189,172
OR	15	351	23.4	$24,830	

6. Increase office support staff time by one week in the summer

a. Admin/Office Assistant (1 Additional Week)				$6,416	$195,588

7. Increase certified regular education supports by 19 hours/week/school

e.g. Math Specialist				$127,340	$322,928

8. Increase Art, Music, P.E. from .8 to full time at each school (Total = 3.0 FTE)

3.0 FTE Art, Music, P.E.				$189,000	$511,928

*Recommendations in grey

Enrollment projections for 2008-2009 incoming classes
Read columns vertically to view class sizes through 6th grade
Recommended number of sections in grey

Kindergarten			
		14	15
K	276	19.7	18.4
1st	285	20.4	19.0
2nd	297	21.2	19.8
3rd	307	21.9	20.5
4th	313	22.4	20.9
5th	319	22.8	21.3
6th	328	23.4	21.9

1st Grade			
		15	16
1st	302	20.1	18.9
2nd	315	21.0	19.7
3rd	325	21.7	20.3
4th	331	22.1	20.7
5th	338	22.5	21.1
6th	348	23.2	21.75

2nd Grade			
		15	16
2nd	334	22.3	20.9
3rd	345	23.0	21.6
4th	351	23.4	21.9
5th	358	23.9	22.4
6th	369	24.6	23.1

3rd Grade			
		15	16
3rd	351	23.4	21.9
4th	357	23.8	22.3
5th	365	24.3	22.8
6th	376	25.1	23.5

4th Grade				
		15	16	17
4th	396	26.4	24.8	23.3
5th	404	26.9	25.3	23.8
6th	416	27.7	26.0	24.5

5th Grade			
	15	16	17
402	26.8	25.1	23.6
414	27.6	25.9	24.4

6th Grade			
		15	16
6th	393	26.2	24.6

Technology Staffing Request

In priority order	District School	Cost	Insurance	Cumulative Total	AB Total	APS Total
2.5 FTE Instructional Tech Assistant (19 hours/school)	APS	$61,300	$0	$61,300	0	$61,300
1.0 Network Server/System Administration Specialist	K-12	$55,000	$13,000	$129,300	$34,000	$95,300
1.0 Technology Support Specialist	K-12	$45,000	$13,000	$187,300	$63,000	$124,300
1.0 FTE JH Certified Instructional Tech Integration Specialist	Jr. High	$50,936	$13,000	$251,236	$126,936	$124,300
.5 Office Support (Increase from current .5 + summers)	K-12	$16,368	$0	$267,604	$135,120	$132,484
Webmaster - increase from 7 hrs. per week to 19	K-12	$8,300	$0	$275,904	$139,270	$136,634
2.5 FTE Instructional Tech Assistant (19 hours/school)	APS	$61,300	$0	$337,204	$139,270	$197,934
Webmaster - increase from 19 hrs. per week to full time	K-12	$13,000	$13,000	$363,204	$152,270	$210,934

APS Instructional Technology Equipment Replacement

Year 1	Windows		Macintosh	
	Desktops	Laptops	Desktops	Laptops
Computers: 125				
Teacher's Computer - Per-Computer Purchase Price	$980	$1,559	$1,077	$1,644
Purchase Option: Purchase 125 Computers	$122,500	$194,875	$134,625	$205,500
Lease Option (4yr): Per-Computer Annual Leasing Price	$278	$442	$305	$466
Lease 125 Teacher Computers	$34,747	$55,276	$38,186	$58,290
Implementation Services for 125 Computers - $50/computer	$6,250	$6,250	$6,250	$6,250
Lease & Roll Out 125 Teacher Computers	$40,997	$61,526	$44,436	$64,540
Infrastructure:				
Additional Infrastructure for Mac OS X Client Management	$0	$0	$15,597	$15,597
Subtotal to Implement 125 Teacher Computers	$40,997	$61,526	$60,033	$80,137
Multimedia Classrooms: *(consists of ceiling-mounted projector, interactive whiteboard, DVD/VCR player, sound system*				
Cost Per Classr $4,609 Number of Classrooms:	15	11	11	7
Multimedia Classroom Cost	$69,135	$50,699	$50,699	$32,263
Total APS Technology Year 1 Request	**$110,132**	**$112,225**	**$110,732**	**$112,400**

Year 2	Windows		Macintosh	
	Desktops	Laptops	Desktops	Laptops
Computers: 30				
Increase Budget by an Additional $40,000 (to $150,000)				
Continue Lease of Year 1 Computers	$34,747	$55,276	$38,186	$58,290
Lease 30 Student Computers	$8,339	$13,266	$9,165	$13,990
Implementation Services for 30 Computers - $50/computer	$1,500	$1,500	$1,500	$1,500
Continue Year 1 Lease + Lease & Roll Out 30 Student Computers	$44,586	$70,043	$48,851	$73,780
Multimedia Classrooms: *(consists of ceiling-mounted projector, interactive whiteboard, DVD/VCR player, sound system*				
Cost Per Classr $4,609 Number of Classrooms:	23	18	22	17
Multimedia Classroom Cost	$106,007	$82,962	$101,398	$78,353
Total APS Technology Year 2 Request	**$150,593**	**$153,005**	**$150,249**	**$152,133**

Infrastructure Replacements/Upgrades

Description	Cost	APS Portion	A/B portion
Network			
Replace aging and out-of-support network equipment			
• District's firewall	$8,000	$4,000	$4,000
• District's router	$4,000	$2,000	$2,000
JH: Implement wireless network	$30,000	$0	$30,000
HS: Upgrade part of wireless network	$10,000	$0	$10,000
Increase district's Internet bandwidth	$10,000	$5,000	$5,000
• *5400 students, 900 staff, and 1400 computers all share a 3 Mbps Internet link*			
• *Move to FiOS (50 Mbps) with T1 backup*			
Network Subtotal	**$62,000**	**$11,000**	**$51,000**
Servers			
Replace aging servers			
• Email server	$5,000	$2,500	$2,500
• Web server	$2,500	$1,250	$1,250
• Spam filter appliance	$2,000	$1,000	$1,000
New functionality			
• PowerTeacher web-based grade book	$3,000	$1,500	$1,500
• Email archiving	$9,000	$4,500	$4,500
Upgrade disk capacity	$6,600	$3,300	$3,300
Server Subtotal	**$28,100**	**$14,050**	**$14,050**
Total	**$90,100**	**$25,050**	**$65,050**

FY'09 APS Base Budget with Additional Staff, Technology and Capital

	Operating Budget	% Increase
FY'09 Base "Operating Budget"	$ 24,784,699	+ 6.33%
Elementary Principals Staff	$ 195,991	
Technology Staff (M. Altieri)	$ 63,000	$396,266
Technology Lease/Outlay (M. Altieri)	$ 137,275	
Other/Adjustments	($ 11,400)	
	$ 25,169,565	+ 7.98%*

FY'09 APS Budget with Additional Staff, Technology and Capital Changes Since 1/19/08

	Operating Budget	% Increase
FY'09 "Operating Budget"	$ 25,169,565	+ 7.98%
Health Insurance	($ 104,626)	
Principals Salary	$ 8,000	
Retirement Incentive	$ 60,854	$0
Building Maintenance	$ 1,500	
Education Technology	$ 34,272	
	$ 25,169,565	+ 7.98%*

FY'09 APS Budget with Reductions Since 2/28/08

	Operating Budget	% Increase
FY'09 "Operating Budget"	$ 25,169,565	+ 7.98%
1.0 FTE Classroom Assistant	(16,553)	
1.0 FTE Teacher (Grade 3)	(63,936)	
Health Insurance	(59,497)	(207,747)
Retirement Incentive	(45,261)	
Building Maintenance (HVAC)	(10,000)	
Borrowing Costs – Capital Plan*	(12,500)	
	$ 24,974,318	+ 7.14%*

*ALG Allocation

APS Capital Request
FY '09 and FY '10

Location	Item	Cost	Cumulative District	FY'09 Est. Borrowing Cost
FY '09				
Conant	Boiler	$224,600	$224,600	
Gates	Boiler	$206,050	$430,650	
Douglas	Boiler	$261,500	$692,150	
Conant	UV	$299,500	$991,650	
Gates	UV	$298,950	$1,290,600	
Merriam Admin	UV	$179,950	$1,470,550	
Total FY '09			$1,470,550	$113,540
FY '10				
Douglas	Roof	$567,300	$567,300	
Gates	Roof	$701,304	$1,268,604	
Conant	Roof	$730,804	$1,999,408	
Merriam Admin	Roof	$492,060	$2,491,468	
Total FY '10			$2,491,468	
Combined Total			$3,962,018	

APS Capital Costs/Other Costs

	FY'09 Cost
Douglas Modular	$ 89,100
Douglas HVAC	$ 37,822
COPS in Schools	$ 67,318
Capital Plan* (Year 1 Borrowing Est.)	$ 113,540
Total	$ 307,780

*Could be reduced if we receive SBA grant for Conant School (boiler/HVAC)

Acton Public/Acton-Boxborough Regional Schools
Revised ALG Calculation

School Total	$53,463,000
FY09 APS Budget	($24,974,000)
FY09 A-B Budget (Acton share, excludes debt)	($27,374,000)
FY09 A-B Budget (Acton share) Teacher Pay Deferral	($37,000)
Minuteman School	($771,000)
Capital Plan/Borrowing	($113,000)
Douglas Modular	($89,000)
Douglas HVAC	($38,000)
COPS in Schools	($67,000)
	$0

Upcoming School Committee Budget Meetings

1/3/08 Presentation of preliminary budget to Acton-Boxborough Regional School Committee (overview/issues). Acton Public School Budget/Materials also provided to Acton members.

1/17/08 Discussion of preliminary budget and capital plan with Acton School Committee

1/19/08 Joint School Committee Saturday All-Day Session with presentations by school leaders; Selectmen/Finance Committee/public at large encouraged to attend.

Acton and Boxborough Finance Comm./Review/Comments to School Committees for consideration

==========

2/7/08 AB Regional School Committee budget hearing (required by law).
Possible Budget Vote

2/22/08 AB Regional & APS School Committees meetings scheduled (if needed). Initial Regional budget/assessments must be voted by this date.

2/28/08 APS School Committee budget hearing (required by law)
Possible Budget Vote

==========

3/6/08 AB SC Meeting

3/13/08 APS SC Meeting

3/18/08 Public Hearing for Acton Budgets (coordinated by Fin. Com.)

3/27/08 Joint/Acton/Acton-Boxborough SC Meetings

==========

4/1/08 Acton Town Election

4/7/08 Acton Town Meeting begins

==========

5/12/08 Boxborough Town Meeting begins

5/19/08 Boxborough Town Election

Acton-Boxborough Regional School District

FinCom Budget Hearing 2008-2009

March 18, 2008

Revenue Assumptions – March 10, 2008

- Assumes Chapter 70 funded based on Governor's budget numbers
- Assumes Acton Municipal/School Revenue Allocation shifts from 31.25% to 31.67% ($255K).
- Assumes Free Cash Contribution at $450K
- Assumes NESWC Contribution at $250K for capital items
- If Revenue Assumptions are less, then budget reductions (K-12) will be necessary.

ABRSD Cuts Approved March 13, 2008

1.0 FTE Teacher (SHS)	$63,936
Early Retirement Incentive	$19,315
Health Insurance savings	$136,068
Total ABRSD Reductions	$219,319
Total ABRSD Reductions (Acton dollars)	$172,253

ABRSD Budget and Assessments

FY '09 Budget Including Debt	+4.83%
Acton Assessment	+.83% $186,187
Boxborough Assessment	+.24% $14,502

Acton Boxborough Regional School District
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Salaries, Teaching 01	13,073,162	12,620,820	13,785,477	13,535,528	14,966,729	1,181,252	8.57%
Salaries, Principals 02	695,534	707,008	724,460	730,641	740,845	16,385	2.26%
Salaries, Cntrl Admn 03	414,253	408,038	409,800	400,861	416,120	6,320	1.54%
Salaries, Supp Staff 04	2,214,702	2,267,455	2,432,967	2,301,043	2,674,688	241,721	9.94%
Salaries, Athletics 05	342,960	339,638	359,443	339,362	399,838	40,395	11.24%
Salaries, Buildings 06	255,832	253,341	262,386	266,336	276,242	13,856	5.28%
Salaries, Custodial 07	723,964	735,602	737,508	696,818	795,993	58,485	7.93%
Salaries, Home Instr 08	10,000	12,305	7,000	6,954	7,175	175	2.50%
Salaries, Subs 09	140,499	243,283	146,746	117,597	187,482	40,736	27.76%
Fringes, Course Reim 10	12,968	13,384	12,968	27,960	28,000	15,032	115.92%
Fringes, Hlth Insur 11	4,662,312	4,450,931	5,182,453	3,824,404	5,080,835	(101,618)	1.96%
Fringes, Life Insur 12	22,200	18,106	23,088	16,767	21,068	(2,020)	(8.75%)
Fringes, Unemplymnt 13	43,025	10,848	27,000	13,793	27,000	0	-
Fringes, Workrs Comp 14	70,000	97,510	88,000	106,381	117,700	29,700	33.75%
Fringes, Pension 15	713,984	704,037	861,094	828,418	932,098	71,004	8.25%
Instruct Supplies 16	215,185	213,974	225,116	164,944	269,540	44,424	19.73%
Instruct Textbooks 17	131,744	181,165	136,544	75,908	140,537	3,993	2.92%
Instructional, Lby 18	29,247	27,414	29,542	21,192	29,733	191	0.65%
Other, Cap Outlay 19	124,680	181,290	160,214	143,443	368,132	207,918	129.78%
Other, Prop/Casualty 22	172,208	144,199	119,039	102,726	134,620	15,581	13.09%

Acton Boxborough Regional School District
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Other, Maint Bldg/Gr 23	230,233	381,586	239,441	346,364	336,381	96,940	40.49%
Other, Maint Equip 24	158,627	163,038	166,625	263,382	192,124	25,499	15.30%
Other, Legal Service 26	102,500	128,181	115,000	81,738	135,000	20,000	17.39%
Other, Admin Supp 27	534,856	510,827	567,220	439,015	551,705	(15,515)	(2.74%)
Other, Athletic Supp 28	105,473	123,572	124,276	100,830	176,867	52,591	42.32%
Other, Custodl Supp 29	39,500	76,929	45,080	59,773	61,326	16,246	36.04%
Other, Sped Transp 30	616,802	598,586	669,338	676,482	706,528	37,190	5.56%
Other, Student Trans 31	447,759	390,509	500,105	449,374	542,124	42,019	8.40%
Other, Travel 32	24,065	31,585	24,664	13,823	24,418	(246)	(1.00%)
Other, Sped Tuition/ 33	2,180,810	2,231,165	2,811,740	3,622,389	2,737,087	(74,653)	(2.66%)
Other, Utilities 34	1,291,382	1,279,612	1,601,441	779,459	1,442,935	(158,506)	(9.90%)
Other, Sewer 35	240,259	216,259	244,137	219,367	246,807	2,670	1.09%
Character Code Subtotal (less debt):	30,040,725	29,762,198	32,839,912	30,773,070	34,767,677	1,927,765	5.87%
Other, Debt Service 21	2,224,180	2,224,180	2,133,112	2,026,456	1,893,736	(239,376)	(11.22%)
Debt Subtotal:	2,224,180	2,224,180	2,133,112	2,026,456	1,893,736	(239,376)	(11.22%)
TOTAL FUND: GENERAL FUND	32,264,905	31,986,378	34,973,024	32,799,526	36,661,413	1,688,389	4.83%

FY'09 Draft Analysis of Assessment

Table 6
ACTON-BOXBOROUGH RSD
Analysis of Assessments
School Year 2008-2009

	GROSS BUDGET 2008-2009	ACTON 78.54%	BOXBOROUGH 21.46%
INSIDE DEBT LIMIT:			
OPERATING BUDGET	$32,778,123	$25,743,938	$7,034,185
REGULAR TRANSPORTATION	$1,283,026	$1,074,949	$208,077
SPED TRANSPORTATION	$706,528	$554,907	$151,621
TOTAL INSIDE DEBT LIMIT	$34,767,677	$27,373,794	$7,393,883
OUTSIDE DEBT LIMIT:			
CONST DEBT SERVICE (JHS&SHS/OUTSIDE 2 1/2)			
JH CONSTRUCTION/RENOVATION	$460,042	$384,319	$75,723
SH CONSTRUCTION/RENOVATION	$1,433,694	$1,197,708	$235,986
TOTAL OUTSIDE DEBT LIMIT	$1,893,736	$1,582,027	$311,709
GROSS BUDGET	$36,661,413	$28,955,821	$7,705,592
DEFERRAL OF TEACHER SALARIES	$47,669	$37,439	$10,230
TOTAL BUDGET INCLUDING DEFERRAL	$36,709,082	$28,993,260	$7,715,822
OTHER FINANCING SOURCES:			
CHAPTER 70 BASE AID	$6,852,830	$5,382,213	$1,470,617
CHOICE/CHARTER SCHOOL ASSESSMENT	($345,508)	($271,362)	($74,146)
CHARTER SCHOOL AID	$77,044	$60,510	$16,534
TRANSPORTATION (Act 83.78 Box 16.22)	$734,758	$615,580	$119,178
TRANSFER FROM PREMIUM ON LOAN-JHS	$658	* $550	$108
TRANSFER FROM E&D	$650,000	$510,510	$139,490
TOTAL OTHER FINANCING SOURCES	$7,969,782	$6,298,001	$1,671,781
ASSESSMENTS	$28,739,300	$22,695,259	$6,044,041
INCREASE OVER FY'08 ADJUSTED ASSESSMENT	$200,689	$186,187	$14,502
PERCENTAGE INCREASE	0.7%	0.83%	0.24%
FY08 ADJUSTED ASSESSMENT	$28,538,611.00	$22,509,072.00	$6,029,539.00

**Premium must be used to reduce debt service costs.

Acton-Boxborough Regional High School
FY '09 Personnel Request

1.0 FTE = 63936

FTE	Position(s)	Cost	Cumulative Cost	
2.0	Classroom Teachers	$127,872	$127,872	(School Choice)
0.8	Principal's Assistant	$41,000	$168,872	
1.0	Classroom Teacher	$63,936	$232,808	$167,482
0.3	Nurse	$20,546	$253,354	
1.0	Custodian	$42,000	$295,354	
1.0	Classroom Teacher	$63,936	$359,290	
0.4	String Teacher (Orchestra)	$26,895	$386,185	
1.0	Classroom Teacher	$63,936	$450,121	
1.0	Campus Monitor	$35,800	$485,921	
1.0	Classroom Teacher	$63,936	$549,857	
3.0	Assistant Coaches	$7,500	$557,357	
0.5	Career Exploration Coordinator	$34,000	$591,357	
0.5	Language Lab Assistant	$34,000	$625,357	
0.5	Community Service Coordinator	$34,000	$659,357	
2.0	Advisors	$6,500	$665,857	
1.0	Department Leader	$50,936	$716,793	
1.0	Boy's Volleyball Team	$8,859	$725,652	

Acton-Boxborough Regional School District
School Choice Projections
FY08-FY11

	FY08	*FY09*	*FY10*	*FY11*
# of Students(1)	70	70	69	44
12 gr leaving(2)		-11	-32	-24
8 gr staff incoming(3)		3	2	2
Additional choice (siblings)(4)		7	5	5
Total		69	44	27

(1) Per DOE Rept 12/07
(2) Per Choice Claim Form, Spring 2007
(3) Per Monthly Enrollment Report
(4) Projected new choice students

Beginning Balance	$ 205,578	$ 330,570	$ 318,546	$ 161,886
Budget(5)	$ (241,850)	$ (255,152)	$ (269,185)	$ (283,990)
2.0 FTE Teachers		$ (101,872)	$ (107,475)	$ (113,386)
Income	$ 366,842	$ 345,000	$ 220,000	$ 135,000
Proj Balance 6/30	$ 330,570	$ 318,546	$ 161,886	$ (100,490)

(5) 5.5% increase for '09, '10 and '11

RJG Jr. High
FY '09 Personnel Request

1.0 FTE = 63936

Priority	FTE	Position(s)	Cost	Cumulative Cost
1	1.0	Counselor	$63,936	$63,936
2	3.0	1/2 Grade 7 Team	$191,808	$255,744
3	0.4	School Nurse	$20,374	$276,118
4	1.0	Exploratory Teacher (Gr 7)	$63,936	$340,054
5		Chorus Assistant	$5,000	$345,054
6	2.6	1/2 Grade 8 Team	$158,433	$503,487
7	0.2	Mandarin Teacher	$10,187	$513,674
8		Band Assistant	$2,538	$516,212

Special Education
FY '09 Regional Personnel Request

		1.0 FTE =	63936
FTE	**Position(s)**	**Cost**	**Cumulative Cost**
	JHS Connector Program		
0.4	S/L Specialist	$25,574	
0.6	School Psychologist	$38,362	
2.0	Sped Assistants	$64,000	$127,936
	SHS The Hayward Center		
1.0	Program Coordinator	$63,936	
0.6	School Psychologist	$38,362	
0.2	Special Educator	$12,787	
2.0	Sped Assistants	$64,000	$179,085
	Total Both Programs:		$307,021

ABRSD Technology Summary

- Technology Staffing:
  - 1.0 FTE Network Server/System Admin Specialist (K-12) – AB portion ($34,000)
  - 1.0 FTE Tech Support Specialist (K-12) – AB portion ($29,000)
- Infrastructure Replacements/Upgrades:
  - Network equipment – AB portion ($51,000)
  - Server equipment – AB portion ($14,050)
- Instructional Technology Equipment Replacement:
  - Classroom/Lab equipment – ($110,193)
- Total staff expenses for AB = $63,000
- Total equipment expenses for AB = $175,243

ABRSD FY '09 Total Personnel Request

FTE	Position(s)	Cost	Cumulative	
	High School Staffing			
	2 Classroom Teachers	$127,872	$127,872	(School Choice)
0.8	Principal's Assistant	$41,000	$168,872	
1.0	Classroom Teacher	$63,936	$232,808	$167,482
0.3	Nurse	$20,546	$253,354	
1.0	Custodian	$42,000	$295,354	
	Junior High School Staffing			
1.0	Counselor	$63,936	$63,936	
3.0	1/2 Grade 7 Team	$191,808	$255,744	$255,744
	(1 Math/Science; 1 Eng/SS; .4 World Lang; .6 PE/Health)			
	Jr. High SpEd Connector Program			
0.4	Speech/Lang Specialist	$25,574	$25,574	
0.6	School Psychologist	$38,362	$63,936	
2.0	Sped Assistants	$64,000	$127,936	$127,936
	Technology Staffing			
0.5	Network/System Admin	$34,000	$34,000	
0.5	Technology Support Specialist	$29,000	$63,000	$63,000
11.1	Total			$614,162

Acton Public/Acton-Boxborough Regional Schools
Revised ALG Calculation

School Total	$53,463,000
FY09 APS Budget	($24,974,000)
FY09 A-B Budget (Acton share, excludes debt)	($27,374,000)
FY09 A-B Budget (Acton share) Teacher Pay Deferral	($37,000)
Minuteman School	($771,000)
Capital Plan/Borrowing	($113,000)
Douglas Modular	($89,000)
Douglas HVAC	($38,000)
COPS in Schools	($67,000)
	$0

FY'09 ABRSD Base Budget with Additional Staff, Technology and Capital

	Operating Budget	% Increase
FY'09 Base "Operating Budget"	$34,134,571	+ 3.94%
SHS Staff (S. Donovan)	$231,418	
JHS Staff (C. Hardimon)	$255,744	
SPED Program JHS (L. Huber)	$127,936	$893,341
Technology Staff (M. Altieri)	$63,000	
Technology Lease/Outlay (M. Altieri)	$175,243	
SHS Band Uniforms/50% (M. Hickey)	$40,000	
Other/Adjustments	$2,836	
	$35,030,748	+ 6.7%*

*Total budget increase including debt service costs is 5.6%.

FY'09 ABRSD Revised Budget

	Operating Budget	% Increase
FY'09 Revised "Operating Budget"	$35,030,748	+ 6.7%
Health Insurance	($271,108)	
Special Ed Private Tuition	$100,000	
Early Retirement Incentive	$48,000	($43,752)
Facilities Maintenance	$1,500	
Technology Lease/Outlay	$77,856	
	$34,986,996	+ 6.54%*

*Total budget increase including debt service costs is 5.45%.

FY'09 ABRSD Additional Reductions Budget

	Operating Budget	% Increase
FY'09 Revised "Operating Budget"	$34,986,996	+ 6.54%
Health Insurance	($136,068)	
1.0 FTE Teacher (SHS)	($63,936)	($219,319)
Early Retirement Incentive	($19,315)	
	$34,767,677	+ 5.87%*

*Total budget increase including debt service costs is 4.83%.

ABRSD Personnel Changes and Costs

2007-08 2008-09

3/13/2008

	Added after Budget 2007-08	Reallocation from other Sources 2007-08	New Positions/Adjustments 2008-09
Certified Staff	0.60 HS Special Educato $30,561	0.30 Out of District Spec *to APS* 2.00 HS Academic Teachers *Choice*	1.00 HS Academic Teacher $50,936 1.00 JH Eng/Social Studies Tchr $50,936 1.00 JH Math/Science Tchr $50,936 1.00 JH World Lang/PE Tchr $50,936 1.00 JH Counselor $50,936 0.40 JH Speech/Language Spec $20,374 0.60 JH School Psychologist $32,104 0.30 HS Nurse $16,716
Noncertified Staff	0.50 JH Lunch Monitor $8,976	2.81 SPED Asst to Grant	0.83 Athletic Trainer $17,104 Assistant Coaches (3) $10,672 0.80 HS Principal's Assistant $41,000 2.08 JH SPED Assistants $45,752 0.50 Network/System Admin $27,500 0.50 Technology Support Spec $22,500
Clerical/ Support			1.00 HS Custodian $38,168
	Column Total $39,537	Column Total $0	Column Total $526,570

Increases for FY '09

Total	$566,107	*(All Columns)*
Total	10.00	*(Net)*

Acton Public Schools
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Salaries, Teaching 01	10,435,739	10,221,923	10,709,419	10,383,395	11,322,438	613,019	5.72%
Salaries, Principals 02	483,887	491,449	506,193	512,209	523,250	17,057	3.37%
Salaries, Central Ad 03	388,145	391,859	399,201	382,516	397,684	(1,517)	(0.38%)
Salaries, Supp Staff 04	2,345,307	2,367,624	2,532,642	2,570,665	2,870,377	337,735	13.34%
Salaries, Buildings 06	226,207	205,907	232,011	223,483	240,867	8,856	3.82%
Salaries, Custodial 07	581,763	600,922	623,568	614,943	653,683	30,115	4.83%
Salaries, Home Instr 08	1,000	848	1,000	0	1,025	25	2.50%
Salaries, Substitute 09	198,124	182,022	200,116	87,465	216,698	16,582	8.29%
Fringes, Course Reim 10	7,981	8,918	8,488	17,159	17,000	8,512	100.28%
Fringes, Health Insu 11	3,264,827	3,195,545	3,584,527	2,091,722	3,626,548	42,021	1.17%
Instructional Suppli 16	236,109	233,113	248,635	172,936	236,979	(11,656)	(4.69%)
Instructional Textbo 17	72,334	68,668	75,693	33,629	90,721	15,028	19.85%
Instructional, Libra 18	19,316	24,361	19,842	9,803	19,806	(36)	(0.18%)
Other, Capital Outla 19	130,215	184,721	163,826	121,241	300,209	136,383	83.25%
Other, Maintenance B 23	163,288	204,753	170,919	170,020	206,310	35,391	20.71%
Other, Maintenance O 24	95,656	80,092	96,999	47,570	103,092	6,093	6.28%

Acton Public Schools
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Other, Legal Service 26	50,000	72,446	63,000	31,089	73,000	10,000	15.87%
Other, Admin Supplie 27	203,650	222,545	217,229	146,180	223,464	6,235	2.87%
Other, Custodial Sup 29	37,620	43,065	42,000	42,359	44,000	2,000	4.76%
Other, Sped Transpor 30	315,656	306,138	297,030	282,788	395,484	98,454	33.15%
Other, Student Trans 31	229,156	257,616	283,094	247,617	330,458	47,364	16.73%
Other, Travel 32	10,777	14,905	11,882	5,283	13,932	2,050	17.25%
Other, Sped Tuition/ 33	1,644,935	1,621,394	1,741,613	2,079,246	2,077,034	335,421	19.26%
Other, Utilities 34	865,493	881,998	1,080,846	383,961	990,259	(90,587)	(8.38%)
Other Financing Uses 59	39,664	39,664	0	0	0	0	100.00%
Character Code Subtotal (less debt):	22,046,849	21,922,497	23,309,773	20,657,280	24,974,318	1,664,545	7.14%
TOTAL FUND: GENERAL FUND SCHOOL	22,046,849	21,922,497	23,309,773	20,657,280	24,974,318	1,664,545	7.14%

Acton Boxborough Regional School District
Budget Projection Character Code Summary
General Fund
FY 2009

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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Salaries, Teaching 01	13,073,162	12,620,820	13,785,477	13,535,528	14,966,729	1,181,252	8.57%
Salaries, Principals 02	695,534	707,008	724,460	730,641	740,845	16,385	2.26%
Salaries, Cntrl Admn 03	414,253	408,038	409,800	400,861	416,120	6,320	1.54%
Salaries, Supp Staff 04	2,214,702	2,267,455	2,432,967	2,301,043	2,674,688	241,721	9.94%
Salaries, Athletics 05	342,960	339,638	359,443	339,362	399,838	40,395	11.24%
Salaries, Buildings 06	255,832	253,341	262,386	266,336	276,242	13,856	5.28%
Salaries, Custodial 07	723,964	735,602	737,508	696,818	795,993	58,485	7.93%
Salaries, Home Instr 08	10,000	12,305	7,000	6,954	7,175	175	2.50%
Salaries, Subs 09	140,499	243,283	146,746	117,597	187,482	40,736	27.76%
Fringes, Course Reim 10	12,968	13,384	12,968	27,960	28,000	15,032	115.92%
Fringes, Hlth Insur 11	4,662,312	4,450,931	5,182,453	3,824,404	5,080,835	(101,618)	1.96%
Fringes, Life Insur 12	22,200	18,106	23,088	16,767	21,068	(2,020)	(8.75%)
Fringes, Unemplymnt 13	43,025	10,848	27,000	13,793	27,000	0	-
Fringes, Workrs Comp 14	70,000	97,510	88,000	106,381	117,700	29,700	33.75%
Fringes, Pension 15	713,984	704,037	861,094	828,418	932,098	71,004	8.25%
Instruct Supplies 16	215,185	213,974	225,116	164,944	269,540	44,424	19.73%
Instruct Textbooks 17	131,744	181,165	136,544	75,908	140,537	3,993	2.92%
Instructional, Lby 18	29,247	27,414	29,542	21,192	29,733	191	0.65%
Other, Cap Outlay 19	124,680	181,290	160,214	143,443	368,132	207,918	129.78%
Other, Prop/Casualty 22	172,208	144,199	119,039	102,726	134,620	15,581	13.09%

Acton Boxborough Regional School District
Budget Projection Character Code Summary
General Fund
FY 2009

3/17/2008
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ACCOUNT DESCRIPTION	2007 Budget	2007 Expended	2008 Budget	2008 YTD Thru 1/17/2008	2009 Request	$ Diff 2008 Budget	% Chg 2008 Budget
Other, Maint Bldg/Gr 23	230,233	381,586	239,441	346,364	336,381	96,940	40.49%
Other, Maint Equip 24	158,627	163,038	166,625	263,382	192,124	25,499	15.30%
Other, Legal Service 26	102,500	128,181	115,000	81,738	135,000	20,000	17.39%
Other, Admin Supp 27	534,856	510,827	567,220	439,015	551,705	(15,515)	(2.74%)
Other, Athletic Supp 28	105,473	123,572	124,276	100,830	176,867	52,591	42.32%
Other, Custodl Supp 29	39,500	76,929	45,080	59,773	61,326	16,246	36.04%
Other, Sped Transp 30	616,802	598,586	669,338	676,482	706,528	37,190	5.56%
Other, Student Trans 31	447,759	390,509	500,105	449,374	542,124	42,019	8.40%
Other, Travel 32	24,065	31,585	24,664	13,823	24,418	(246)	(1.00%)
Other, Sped Tuition/ 33	2,180,810	2,231,165	2,811,740	3,622,389	2,737,087	(74,653)	(2.66%)
Other, Utilities 34	1,291,382	1,279,612	1,601,441	779,459	1,442,935	(158,506)	(9.90%)
Other, Sewer 35	240,259	216,259	244,137	219,367	246,807	2,670	1.09%
Character Code Subtotal (less debt):	30,040,725	29,762,198	32,839,912	30,773,070	34,767,677	1,927,765	5.87%
Other, Debt Service 21	2,224,180	2,224,180	2,133,112	2,026,456	1,893,736	(239,376)	(11.22%)
Debt Subtotal:	2,224,180	2,224,180	2,133,112	2,026,456	1,893,736	(239,376)	(11.22%)
TOTAL FUND: GENERAL FUND	32,264,905	31,986,378	34,973,024	32,799,526	36,661,413	1,688,389	4.83%

FY'09 Draft Analysis of Assessment

Table 6
ACTON-BOXBOROUGH RSD
Analysis of Assessments
School Year 2008-2009

	GROSS BUDGET 2008-2009	ACTON 78.54%	BOXBOROUGH 21.46%
INSIDE DEBT LIMIT:			
OPERATING BUDGET	$32,778,123	$25,743,938	$7,034,185
REGULAR TRANSPORTATION	$1,283,026	$1,074,949	$208,077
SPED TRANSPORTATION	$706,528	$554,907	$151,621
TOTAL INSIDE DEBT LIMIT	$34,767,677	$27,373,794	$7,393,883
OUTSIDE DEBT LIMIT:			
CONST DEBT SERVICE (JHS&SHS/OUTSIDE 2 1/2)			
JH CONSTRUCTION/RENOVATION	$460,042	$384,319	$75,723
SH CONSTRUCTION/RENOVATION	$1,433,694	$1,197,708	$235,986
TOTAL OUTSIDE DEBT LIMIT	$1,893,736	$1,582,027	$311,709
GROSS BUDGET	$36,661,413	$28,955,821	$7,705,592
DEFERRAL OF TEACHER SALARIES	$47,669	$37,439	$10,230
TOTAL BUDGET INCLUDING DEFERRAL	$36,709,082	$28,993,260	$7,715,822
OTHER FINANCING SOURCES:			
CHAPTER 70 BASE AID	$6,852,830	$5,382,213	$1,470,617
CHOICE/CHARTER SCHOOL ASSESSMENT	($345,508)	($271,362)	($74,146)
CHARTER SCHOOL AID	$77,044	$60,510	$16,534
TRANSPORTATION (Act 83.78 Box 16.22)	$734,758	$615,580	$119,178
TRANSFER FROM PREMIUM ON LOAN-JHS	$658	* $550	$108
TRANSFER FROM E&D	$650,000	$510,510	$139,490
TOTAL OTHER FINANCING SOURCES	$7,969,782	$6,298,001	$1,671,781
ASSESSMENTS	$28,739,300	$22,695,259	$6,044,041
INCREASE OVER FY'08 ADJUSTED ASSESSMENT	$200,689	$186,187	$14,502
PERCENTAGE INCREASE	0.7%	0.83%	0.24%
FY08 ADJUSTED ASSESSMENT	$28,538,611.00	$22,509,072.00	$6,029,539.00

**Premium must be used to reduce debt service costs.