



Acton-Boxborough Regional School District
Superintendent's Office
16 Charter Road
Acton, MA 01720
978-264-4700 www.abschools.org

Glenn A. Brand, Ed.D.
Superintendent of Schools

To: Members of the Acton Boxborough Regional School Committee

From: Glenn A. Brand, Ed.D.

Date: January 15, 2016

Re: Superintendent's Budget Message for FY17

It is my pleasure to provide you with my *FY17 Superintendent's Proposed Budget Request* for the Acton-Boxborough Regional School District in preparation for our Budget Saturday meeting on January 23, 2016.

FY17 Budgetary Overview:

The FY17 Preliminary Budget totals \$83, 426,767. This amount reflects an increase of \$3,130,372 or 3.9% from the current FY16 budget. This operational budget translates to an overall increase in the total assessment to member towns of 4.8% and increases for the Town of Acton of 5 % and for the Town of Boxborough of 4%.

Within the accompanying pages you will find a wide variety of detailed budget information provided by our Administrative Team. This includes historical data, enrollment projections, class size information and staffing and capital plans, as well as an overview from our Director of Finance that provides a detailed view of the character code roll-up capturing expenses within the major categories. These categories include salaries, fringe benefits, instructional supplies and the range of other necessary services from legal to custodial, needed to educate our students Pre K – age 21, along with the operation of eight buildings and their grounds.

The Table of Assessments ("Table 6") is included within the following information and provides a more thorough view of the impact of this proposed budget on the preliminary assessment, according to the regional agreement, for the citizens of Acton and Boxborough.

It is important to note that the information included herein provides historical financial data back only to the 2014-15 school year (FY15). This reflects the common view held by both the administration and members of the School Committee that comparing expenses between FY14 (the fiscal year prior to

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

regionalization) to that of FY15 (the first year of regionalization) is not valuable given the many variables before and after full regionalization.

This budget represents hundreds of hours of work behind the scenes by all of the members of my administrative team. Beginning in October, this budget process began as the administrative team was asked to thoroughly review their budgets and develop a request that, to the best of our current ability, identified the necessary fiscal resources to provide service to a student population eight (8) months from now. This is of course a challenging task given the reality of the changing landscape before us represented by constantly changing student needs.

I am confident, however, that this represents a proposal that is, I believe, reasonable in its ability to sustain the current level of services within the district while providing a modest increase in services dedicated towards our efforts of addressing the complex needs of our expanding student population.

The FY17 Budget in Context:

The enclosed Budget Overview report provided by our Finance Director provides a thorough analysis of the significant changes from FY16 to FY17.

One of the hallmarks of this upcoming budget year is that it is anticipated that FY17 revenue from State Aid is “flat,” providing no anticipated change to help offset any respective increases in necessary expenses.

This budget also represents calculated reductions in spending and efforts have been put forth in carefully considering where the district can reduce and minimize spending.

As previously identified in my second budget presentation at your 12/17/15 meeting, the budget also includes an additional resource request for specific staffing. These requests continue to be largely centered around the district’s measured and calculated efforts to enhance the level and types of services believed to be necessary to best meet the needs of our incredibly changing and complex student body. This theme as the “budget story” only continues for our district as we make efforts to respond to the changes before our educators in our classrooms.

Along with the administrative team, I have thoroughly reviewed all of these budgetary lines as reported. Efforts have been made to tighten up and make appropriate reductions where possible and I am most committed to continuing to look for efficiencies and changes in practice that may continue to provide cost savings for our district.

The FY17 Budget in Connection to the District’s Long-Range Strategic Plan

As you are aware, the district has in place a long-range strategic plan that extends through the end of the current 2015-16 school year. My administration remains committed to the broad goals that this plan outlines for the district. During Budget Saturday, I intend to provide a more detailed review of the

current goals and how this FY17 budget proposal aligns with some of the specific outcomes that were established within this plan as we remain committed to our stated mission of “...preparing all students to attain their full potential as lifelong learners, critical thinkers and productive citizens of our diverse community and global society.”

Primary Concerns Related to the Budget Request:

The reality for our organization is that our budget continues to be highly centered on staffing with over \$52 million committed to salaries and \$13 million in fringe benefits (excluding OPEB) related to our staffing levels. Combined, this represents a total of \$65,517,980 or 78% of the total operating budget and is necessary to support our contractual commitments.

Any efforts to reduce our current budget request will be difficult to achieve without impacting staffing and, thus, the current level of services provided in the district.

Finally, I continue to be concerned about the minimal financial commitment that our budgets have historically dedicated to capital improvements. As you will note, while this budget includes a rather modest amount to expand this commitment, it will not be my recommendation to request any further funding requests at this time until we have a full and complete sense of our district-wide needs as identified in the Capital Study now underway.

I look forward to continuing this important conversation at our upcoming meetings.

Looking Ahead:

Saturday, January 23 – ABRSC FY17 Budget Saturday and Preliminary Vote by the Committee

Thursday, February 4 – ABRSC Meeting

Thursday, February 11 – ABRSC FY17 Annual Budget Public Hearing

Monday, April 4 – Acton Town Meeting begins

Monday, May 9 – Boxborough Town Meeting begins



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Clare L. Jeannotte
Director of Finance

DATE: October 7, 2015
TO: All Administrators
cc: Glenn Brand, Superintendent
School Committee
FROM: Clare Jeannotte, Director of Finance
SUBJECT: FY'17 Budget Instructions

Introduction:

The budget process is similar to last year, except that we are holding Budget Saturday a week earlier, so some timing is adjusted accordingly. Items changing from last year to bring to your attention include:

- Fee proposals to School committee for ADK, Pre-K and Athletics
- Personnel verification (see below)
- Certain additional revolving account budgets to be developed (PreK, ODP)
- Capital Budget 3-5 year outlook for items outside the scope of the Existing Conditions Study

Personnel Verification: Within a week you will receive a list of personnel working in your school, regardless of funding source or administrative responsibility. We ask that you verify the list to assist us in ensuring all (staff names, FTE's and positions) are properly reflected in the accounting and budget records by school building. You can note any changes or questions and return it with your budget submission.

Capital:

While the Existing Condition Study currently ongoing will produce a report to assist with Capital Planning, it is more focused on buildings and grounds and infrastructure. To develop a 3-5 year outlook of other capital needs (furniture and equipment, vehicles, etc.) we again ask that you complete forms B-1 and B-2 for new needs identified. In addition, you will receive a list of items identified in Forms B-1 and B-2 during the FY16 budget process. You are asked to review items you requested which were not funded, and identify if the need is still present and what year it is expected to be needed, or whether the need was met through another method (already purchased) or the need no longer is a priority.

FY'17 Budget Request workbook:

FY'17 budget worksheets by administrative responsibility will be distributed by October 8th. Please use these EXCEL worksheets to submit your FY'17 budget requests.

The FY'17 budget electronic workbook includes your budget history for your reference. The most applicable spreadsheet will contain the FY15 Budget, Actual and FY16 Budget, FY'16 year-to-date, and a column to complete for FY'17 requested budget.



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(Older history is included, but please recall that the chart of accounts changed effective 7/1/14 for ABRSD (7-12) and effective 7/1/15 for the former Acton and Boxborough Public Schools.)

Please review each of your line items to see if the FY'16 budget amounts reflect how you have been spending the funds. Your requests for FY'17 should be reflective of the actual needs, by individual account, to continue level service operations. You are asked to note causes for significant differences on this worksheet.

Your requested level service budget and line item narratives should be returned to Clare Jeannotte with a copy to Tom Blondin via email by **Friday, October 30, 2015** as an electronic attachment.

FY'17 FORMS A, B1, B2 & C:

Please utilize the attached word documents to request new personnel positions (Form A), major capital items to be funded within the FY'16 budget request (Form B1), Long range capital plan requests: FY'17-FY'20 (Form B2) or program expansion items (Form C). Please complete the attached form(s) with justification. For Capital requests, look up realistic pricing and include shipping and any other costs to set up the asset.

Your requested new personnel or major capital items requests and narratives should also be returned to Tom Blondin in the Finance Office by **Friday, October 30, 2015** as an electronic attachment.

Please retain all background records and any helpful internal calculations that you used to come up with your numbers for possible budget review meetings. Also, please note that the Education Reform Act requires that your school council be involved in "reviewing the school building's annual budget."

I will be happy to answer any questions you have regarding your FY'17 budget requests and the process itself; please call me at extension x3205 to let me know how we can assist you in either the preparation or analysis of your accounts. I am also happy to answer questions at Cabinet and any other meetings- whatever is easiest for you.

Attached you will also find the FY'17 Budget Calendar & Guidelines provided to the School Committee on October 1.

Electronic Enclosures:

- DESE Chart of Accounts Definitions (for Reference)
- DESE Chart of Revolving Funds for School Department Programs (for Reference)
- Administrator's Budget Workbooks, including FY07-FY15 history, FY'16 Budget, FY'16 YTD, and FY'17 Budget request
- Forms:
 - Form A Personnel Request
 - Form B-1 Capital Budget to fund within FY'17 Operating Budget



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- Form B-2 Capital Requests –long range planning for FY'18-FY'21
- Form C Program Expansion Budget Request
- FY'16 Capital Request summary –Requests for FY16 (Form B-1) and for FY17-20 (Form B-2)



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Acton-Boxborough Regional School District - FY '17 Budget Schedule

10/1/15	School Committee discussion of budget schedule and guidelines
10/07/15	FY'17 budget instructions and workbooks issued to all administrators; SLT discussion of FY'17 budget guidelines, key decisions and goals
10/21/15	SLT
10/27/15	Tri Board meeting- Enrollment at 10/1 and updated projections; budget guidelines and FY16 budget overview ("Budget 101")
10/30/15	All completed requested operating and capital budgets and forms A, B1, B2, C turned in to Finance Director
11/4/15	SLT
11/5/15	School Committee: Enrollment and Class size update
11/13/15	First rollup of FY'17 budget available
11/18/15	SLT: Staffing and salary budget review/update & updated enrollment projections
11/19/15	School Committee: Fee Presentation (ADK, Pre-K, Athletics)
11/1-11/30/14	Central Office meetings with administrators about budget requests, as needed
12/2/15	SLT
12/3/15	Budget Presentation #1: Budget drivers, priorities, capital requests and fee approvals
12/16/15	SLT
12/17/15	Budget Presentation #2: Superintendent Preliminary Budget –Overview of personnel changes, any significant changes
1/14/16	Budget Presentation #3: Superintendent Recommended Budget-Line item detail and preliminary assessment
1/17/16	Budget Binders Distributed
1/23/16	Budget Saturday – All day session with school leaders; Selectmen/Finance Committee/public at large encouraged to attend; ABRSC preliminary vote
2/4/16	School Committee: Superintendent's Final FY'17 Budget Recommendation
2/11/16	School Committee: public budget hearing & final vote on FY'17 Budget
2/21/16	Treasurer Certification of assessments to member towns

Office of the Superintendent
Acton-Boxborough Regional School District
(978) 264-4700
<http://www.abschools.org>

TO: Acton-Boxborough Regional School Committee
FROM: Glenn Brand, Superintendent
DATE: January 23, 2016
RE: Recommendation for FY'17 Acton-Boxborough Regional School District
Budget and Assessments

**Recommendation for FY'17 Acton-Boxborough Regional School District Budget
and Assessments**

MOTION: that the total appropriation for the Acton-Boxborough Regional School District for the fiscal year of July 1, 2016 through June 30, 2017 be set at \$83,426,767, and that member towns be assessed in accordance with the Education Reform Law and the terms of the Regional Agreement and amendments thereto as follows: Acton \$55,839,692, Boxborough \$11,564,116, remainder to be accounted for by the Anticipated Chapter 70 Aid in the amount of \$14,531,276, Anticipated Charter School Aid in the amount of \$27,683, Anticipated Regional Bonus Aid in the amount of \$74,000, Anticipated Chapter 71, Section 16C Transportation Aid, in the amount of \$1,190,000, and a transfer from E&D Reserves in the amount of \$200,000.

FY'17 TABLE 6 -PRELIMINARY BUDGET

January 14, 2016

TABLE 6

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

Analysis of Assessments-SHOWING STATE ASSESSMENTS AS EXPENDITURES

School Year 2016-2017

	TOTAL BUDGET 2016-2017	ACTON 84.80% 83.54%	BOXBOROUGH 15.20% 16.46%	
EXPENDITURES				
OPERATING BUDGET	\$80,449,449	\$68,221,133	\$12,228,316	K to 12
OPEB TRUST FUND CONTRIBUTION	\$800,000	\$678,400	\$121,600	K to 12
LOWER FIELDS CONSTRUCTION DEBT SERVICE	\$90,418	\$80,056	\$10,362	
CAPITAL OUTLAY - BUILDINGS	\$243,100	\$206,149	\$36,951	K to 12
TOTAL INSIDE DEBT LIMIT	\$81,582,967	\$69,185,738	\$12,397,229	
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION):				
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)	\$387,864	\$343,415	\$44,449	
SH CONSTRUCTION/RENOVATION	\$1,455,936	\$1,289,086	\$166,850	
TOTAL OUTSIDE DEBT LIMIT	\$1,843,800	\$1,632,501	\$211,299	
GROSS EXPENDITURE BUDGET-PAID BY ABRSD	\$83,426,767	\$70,818,238	\$12,608,529	
SHARE OF DEBT SERVICE ELEMENTARY SCHOOLS- PAID BY TOWNS	893,239	\$757,466	\$135,772	K to 12
TOTAL REGIONAL DISTRICT EXPENDITURES	84,320,006	71,575,704	12,744,301	
REVENUES & RESERVE USE				
CHAPTER 70 BASE AID	\$14,531,276	\$12,322,522	\$2,208,754	K to 12
CHARTER SCHOOL AID	\$27,683	\$23,475	\$4,208	K to 12
REGIONAL SCHOOL TRANSPORTATION	\$1,190,000	\$1,009,120	\$180,880	K to 12
REGIONAL BONUS AID	\$74,000	\$62,752	\$11,248	K to 12
TRANSFER FROM RESERVES (Excess & Deficiency)	\$200,000	\$169,600	\$30,400	K to 12
TOTAL REVENUES AND RESERVE USE	\$16,022,959	\$13,587,469	\$2,435,490	
TOWN ASSESSMENTS- BEFORE APPENDIX A & IMA	\$68,297,047	\$57,988,235	\$10,308,811	

Calculation of Final Assessments Per Appendix A to Regional Agreement - FY17

Description	TOTAL	ACTON	BOXBOROUGH	Steps
Projected Total Benefit Amount	\$1,873,119			1a
Base Budgets	\$66,364,972	\$55,056,859	\$11,308,113	2
Benefit Percentage Shares		90.0%	10.0%	3
Share of Benefits	\$1,873,119	\$1,685,807	\$187,312	4a
Reduce Base Budgets By Benefit Shares	\$64,491,853	\$53,371,052	\$11,120,801	4b
Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget	100.00%	82.76%	17.24%	4c
Input Table 6 Result From FY17 Actual Budget (includes elementary debt paid by towns)	\$68,297,047	\$57,988,235	\$10,308,811	4d
Assessment Percentages With Actual Budget		84.91%	15.09%	4d
Shift In Percentage Shares		2.15%	-2.15%	4d
Final Assessment AT FIXED ASSESSMENT % PER APPENDIX A	\$68,297,047	\$56,520,088	\$11,776,958	4d
LESS DEBT PAID DIRECT BY TOWN- PER IMA Section 6	(893,239)	(680,396)	(212,843)	
Amount due from each town	\$67,403,808	\$55,839,692	\$11,564,116	
FY16 Voted Assessments	\$64,291,249	\$53,171,009	\$11,120,240	
increase	3,112,559	2,668,683	443,876	
%	4.8%	5.0%	4.0%	
FY17 Shift:	(\$1,468,147)			

ELEMENTARY DEBT SERVICE CARRIED BY THE MEMBER TOWNS:			
	TOTAL	ACTON 84.80%	BOXBOROUGH 15.20%
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY ACTON OR BOXBOROUGH):			
BOX - BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	360,200.00	305,449.60	54,750.40
BOX - SBAB REIMBURSEMENT BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	(284,091.00)	(240,909.17)	(43,181.83)
BOX - HAGER WELL (WATER & SEWER) (Authorized FY00)	102,947.50	87,299.48	15,648.02
ACT - TWIN SCHOOLS (Authorized FY03)	1,481,200.00	1,256,057.60	225,142.40
ACT - SBAB REIMBURSEMENT TWIN SCHOOLS (Authorized FY03)	(922,673.00)	(782,426.70)	(140,246.30)
TOTAL OUTSIDE DEBT LIMIT	737,583.50	625,470.81	112,112.69
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY BOXBOROUGH TOWN MEETING:			
BOX - (REPLACEMENT OF PORTION OF BLANCHARD MEMORIAL ROOF (Authorized FY12)	19,487.50	16,525.40	2,962.10
BOX - REPLACEMENT OF WINDOWS (Authorized FY13)	8,248.75	6,994.94	1,253.81
BOX - SECURITY UPGRADES AT BLANCHARD MEMORIAL SCHOOL (Authorized FY13)	6,050.00	5,130.40	919.60
TOTAL TOWN OF BOXBOROUGH SCHOOL DEBT SERVICE	33,786.25	28,650.74	5,135.51
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY ACTON TOWN MEETING:			
ACT - CONANT SCHOOL (Authorized FY10)	23,701.25	20,098.66	3,602.59
ACT - SCHOOL FACILITIES (Authorized FY10)	74,355.00	63,053.04	11,301.96
ACT - DOUGLAS ROOF (Authorized FY09)	23,812.50	20,193.00	3,619.50
TOTAL TOWN OF ACTON SCHOOL DEBT SERVICE	\$121,869	\$103,345	\$18,524
TOTAL TOWN HELD DEBT ALLOCATED PER K-12 ENROLLMENT PER REGIONAL AGREEMENT:	\$893,239	\$757,466	\$135,772
CREDIT FOR SCHOOL RELATED DEBT SERVICE TO BE PAID FROM MUNICIPAL BUDGETS	(\$893,239)	(\$680,396)	(212,843)
DIFFERENCE	\$0	\$77,070	(\$77,070)

K to 12

FY'16 TABLE 6 - VOTED BUDGET 2/12/15

TABLE 6 - 2/12/15
 ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT
 Analysis of Assessments
 Projected State Aid Numbers
 School Year 2015-2016

	TOTAL BUDGET	ACTON	BOXBOROUGH	
	2015-2016	84.58%	15.42%	K to 12
OPERATING EXPENDITURES		83.22%	16.78%	7 to 12
OPERATING BUDGET	\$76,958,939	\$65,091,871	\$11,867,068	K to 12
OPEB TRUST FUND CONTRIBUTION	\$700,000	\$592,060	\$107,940	K to 12
LOWER FIELDS CONSTRUCTION DEBT SERVICE	\$118,118	\$104,204	\$13,914	
CAPITAL OUTLAY - BUILDINGS	\$170,200	\$143,955	\$26,245	K to 12
TOTAL INSIDE DEBT LIMIT	\$77,947,257	\$65,932,089	\$12,015,168	
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION):				
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)	\$382,164	\$337,145	\$45,019	
SH CONSTRUCTION/RENOVATION	\$1,420,461	\$1,253,131	\$167,330	
TOTAL OUTSIDE DEBT LIMIT	\$1,802,625	\$1,590,276	\$212,349	
GROSS EXPENDITURE BUDGET-PAID BY ABRSD	\$79,749,882	\$67,522,365	\$12,227,517	
SHARE OF DEBT SERVICE ELEMENTARY SCHOOLS- PAID BY TOWNS	939,792	794,876	144,916	K to 12
TOTAL REGIONAL DISTRICT EXPENDITURES	80,689,674	68,317,242	12,372,433	
	116,044.00			
OTHER FINANCING SOURCES:				
CHAPTER 70 BASE AID	\$14,393,376	\$12,173,917	\$2,219,459	K to 12
CHOICE/CHARTER SCHOOL ASSESSMENT	(\$546,513)	(\$462,241)	(\$84,272)	K to 12
CHARTER SCHOOL AID	\$26,761	\$22,634	\$4,127	K to 12
REGIONAL SCHOOL TRANSPORTATION (Cherry Sheet)	\$1,266,283	\$1,071,022	\$195,261	K to 12
REGIONAL BONUS AID	\$111,200	\$94,053	\$17,147	K to 12
TRANSFER FROM PREMIUM ON LOAN-JHS	\$7,526	\$6,365	\$1,161	K to 12
TRANSFER FROM OPEB TRUST FUND	\$0	\$0	\$0	K to 12
TRANSFER FROM RESERVES (Excess & Deficiency)	\$200,000	\$169,160	\$30,840	K to 12
TOTAL OTHER FINANCING SOURCES	\$15,458,633	\$13,074,912	\$2,383,721	
TOWN ASSESSMENTS- BEFORE APPENDIX A & IMA	\$65,231,041	\$55,242,330	\$9,988,712	

Calculation of Final Assessments Per Appendix A to Revised Regional Agreement - FY16

Description	TOTAL	ACTON	BOXBOROUGH	Steps
Projected Total Benefit Amount	\$1,873,119			1a
Base Budgets	\$64,533,396	\$53,398,447	\$11,134,949	2
Benefit Percentage Shares		87.5%	12.5%	3
Share of Benefits	\$1,873,119	\$1,638,979	\$234,140	4a
Reduce Base Budgets By Benefit Shares	\$62,660,277	\$51,759,468	\$10,900,809	4b
Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget	100.00%	82.60%	17.40%	4c
Input Table 6 Result From FY16 Actual Budget (includes elementary debt paid by towns)	\$65,231,041	\$55,242,330	\$9,988,712	4d
Assessment Percentages With Actual Budget		84.69%	15.31%	4d
Shift In Percentage Shares		2.08%	-2.08%	4d
Final Assessment AT FIXED ASSESSMENT % PER APPENDIX A	\$65,231,041	\$53,883,004	\$11,348,037	4d
LESS DEBT PAID DIRECT BY TOWN- PER IMA Section 6	(939,792)	(711,996)	(227,797)	
Amount due from each town	\$64,291,249	\$53,171,009	\$11,120,240	

FY15 Voted Assessments	\$60,284,722	\$49,690,145	\$10,594,577
increase	4,006,527	3,480,864	525,663
%	6.6%	7.0%	5.0%
FY15 additional assessment MCRS	\$451,297	\$384,255	\$67,042
ADJUSTED FY15 TOTAL TOWN PAYMENTS	\$60,736,019	\$50,074,400	\$10,661,619
increase	3,555,230	3,096,609	458,621
%	5.9%	6.2%	4.3%

FY16 Shift: (\$1,359,325)

ELEMENTARY DEBT SERVICE CARRIED BY THE MEMBER TOWNS:	TOTAL	ACTON 84.58%	BOXBOROUGH 15.42%
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY ACTON OR BOXBOROUGH:)			
BOX - BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	\$378,900	\$320,474	\$58,426
BOX - SBAB REIMBURSEMENT BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	(\$284,091)	(\$240,284)	(\$43,807)
BOX - HAGER WELL (WATER & SEWER) (Authorized FY00)	\$105,948	\$89,610	\$16,337
ACT - TWIN SCHOOLS (Authorized FY03)	\$1,510,700	\$1,277,750	\$232,950
ACT - SBAB REIMBURSEMENT TWIN SCHOOLS (Authorized FY03)	(\$922,673)	(\$780,397)	(\$142,276)
TOTAL OUTSIDE DEBT LIMIT	\$788,784	\$667,153	\$121,630
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY BOXBOROUGH TOWN MEETING:			
BOX - (REPLACEMENT OF PORTION OF BLANCHARD MEMORIAL ROOF (Authorized FY12)	\$15,600	\$13,194	\$2,406
BOX - REPLACEMENT OF WINDOWS (Authorized FY13)	\$6,240	\$5,278	\$962
BOX - SECURITY UPGRADES AT BLANCHARD MEMORIAL SCHOOL (Authorized FY13))	\$5,200	\$4,398	\$802
TOTAL TOWN OF BOXBOROUGH SCHOOL DEBT SERVICE	\$27,040	\$22,870	\$4,170
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY ACTON TOWN MEETING:			
ACT - SCHOOL REPAIR (Authorized FY05)	\$0	\$0	\$0
ACT - CONANT SCHOOL (Authorized FY10)	\$24,101	\$20,385	\$3,716
ACT - SCHOOL FACILITIES (Authorized FY10)	\$75,555	\$63,904	\$11,651
ACT - DOUGLAS ROOF (Authorized FY09)	\$24,313	\$20,564	\$3,749
TOTAL TOWN OF ACTON SCHOOL DEBT SERVICE	\$123,969	\$104,853	\$19,116
TOTAL TOWN HELD DEBT ALLOCATED PER K-12 ENROLLMENT PER REGIONAL AGREEMENT:	\$939,792	\$794,876	\$144,916
CREDIT FOR SCHOOL RELATED DEBT SERVICE TO BE PAID FROM MUNICIPAL BUDGETS	(\$939,792)	(\$711,996)	(\$227,797)
DIFFERENCE	\$0	\$82,881	(\$82,881)

K to 12

Table 6
ACTON-BOXBOROUGH RSD
Analysis of Assessments

Update: Voted State Aid Numbers & Middlesex Retirement - Voted 11/06/14
School Year 2014-2015

	GROSS BUDGET 2014-2015	ACTON 83.97% 82.46%	BOXBOROUGH 16.03% 17.54%	
EXPENDITURES INSIDE DEBT LIMIT:				
OPERATING BUDGET	\$73,494,892	\$61,713,661	\$11,781,231	K to 12
MIDDLESEX RETIREMENT CONTRIBUTION -TRANSITION YEAR	\$451,297	\$384,255	\$67,042	MOU
OPEB TRUST FUND CONTRIBUTION	\$506,000	\$424,888	\$81,112	K to 12
LOWER FIELDS CONSTRUCTION DEBT SERVICE	\$45,818	\$40,072	\$5,746	
CAPITAL OUTLAY - BUILDINGS	\$155,200	\$130,321	\$24,879	
TOTAL INSIDE DEBT LIMIT	\$74,653,207	\$62,693,198	\$11,960,009	
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION:)				
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)	\$395,693	\$346,073	\$49,620	
SH CONSTRUCTION/RENOVATION	\$1,406,223	\$1,229,883	\$176,340	
	\$1,801,916	\$1,575,956	\$225,960	
GROSS BUDGET-Subtotal	\$76,455,123	\$64,269,154	\$12,185,969	
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY ACTON OR BOXBOROUGH:)				
BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	\$397,800	\$334,033	\$63,767	K to 12
SBAB REIMBURSEMENT BUILDING ADDITION BLANCHARD SCHOOL (Authorized FY06)	(\$284,092)	(\$238,552)	(\$45,540)	K to 12
HAGGER WELL (WATER & SEWER) (Authorized FY00)	\$108,948	\$91,484	\$17,464	K to 12
TWIN SCHOOLS (Authorized FY03)	\$1,533,700	\$1,287,847	\$245,852	K to 12
SBAB REIMBURSEMENT TWIN SCHOOLS (Authorized FY03)	(\$922,673)	(\$774,769)	(\$147,904)	K to 12
TOTAL OUTSIDE DEBT LIMIT	\$833,683	\$700,043	\$133,639	
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY BOXBOROUGH TOWN MEETING:				
COMBINATION: (REPLACEMENT OF PORTION OF BLANCHARD MEMORIAL ROOF (Authorized	\$2,325	\$1,952	\$373	K to 12
REPLACEMENT OF WINDOWS BLANCHARD MEMORIAL ROOF (Authorized FY13)	\$0	\$0	\$0	K to 12
SECURITY UPGRADES AT BLANCHARD MEMORIAL SCHOOL (Authorized FY13)	\$0	\$0	\$0	K to 12
TOTAL TOWN OF BOXBOROUGH SCHOOL DEBT SERVICE	\$2,325	\$1,952	\$373	
SCHOOL RELATED DEBT SERVICE AUTHORIZED BY ACTON TOWN MEETING:				
SCHOOL REPAIR (Authorized FY05)	\$31,195	\$26,195	\$5,001	K to 12
CONANT SCHOOL (Authorized FY10)	\$24,501	\$20,574	\$3,928	K to 12
SCHOOL FACILITIES (Authorized FY10)	\$76,755	\$64,451	\$12,304	K to 12
DOUGLAS ROOF (Authorized FY09)	\$24,913	\$20,919	\$3,993	K to 12
TOTAL TOWN OF ACTON SCHOOL DEBT SERVICE	\$157,364	\$132,139	\$25,225	
CREDIT FOR SCHOOL RELATED DEBT SERVICE TO BE PAID FROM MUNICIPAL BUDGET	(\$993,372)	(\$768,391)	(\$224,981)	
GROSS BUDGET-TOTAL	\$76,455,123	\$64,334,897	\$12,120,226	
OTHER FINANCING SOURCES:				
CHAPTER 70 BASE AID	\$14,254,476	\$11,969,483	\$2,284,993	
CHOICE/CHARTER SCHOOL ASSESSMENT	(\$645,391)	(\$541,935)	(\$103,456)	
CHARTER SCHOOL AID	\$133,282	\$111,917	\$21,365	
REGIONAL SCHOOL TRANSPORTATION (Cherry Sheet)	\$1,729,727	\$1,452,452	\$277,275	
REGIONAL SCHOOL TRANSPORTATION (Reserve to Reg Trans Revolving)	(\$192,649)	(\$161,767)	(\$30,882)	
REGIONAL BONUS AID	\$139,000	\$116,718	\$22,282	
MIDDLESEX RETIREMENT CONTRIBUTION -TRANSITION YEAR	\$451,297	\$384,255	\$67,042	
TRANSFER FROM PREMIUM ON LOAN-JHS	\$658	\$553	\$105	
TRANSFER FROM OPEB TRUST FUND	\$0	\$0	\$0	
TRANSFER FROM RESERVES (Excess & Deficiency)	\$300,000	\$251,910	\$48,090	
TOTAL OTHER FINANCING SOURCES	\$16,170,400	\$13,583,586	\$2,586,814	
TOWN ASSESSMENTS	\$60,284,723	\$50,751,311	\$9,533,412	

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

Description	Total	ACTON	BOXBOROUGH	Steps
Project Total Benefit Amount	\$1,873,119			1
Base Budgets	\$62,885,811	\$51,788,675	\$11,097,136	2
Benefit Percentage Shares		80%	20%	3
Share of Benefits	\$1,873,119	\$1,498,495	\$374,624	4a
Reduce Base Budgets By Benefit Shares	\$61,012,692	\$50,290,180	\$10,722,512	4b
Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget	100.00%	82.43%	17.57%	4c
Input Table 6 Result From FY15 Actual Budget	\$60,284,723	\$50,751,311	\$9,533,412	4d
Assessment Percentages With Actual Budget		84.19%	15.81%	4d
Shift In Percentage Shares		1.76%	-1.76%	4d
Final Assessment	\$60,284,723	\$49,690,146	\$10,594,577	4d
Actual Assessment Percentages With Actual Budget		82.43%	17.57%	
FY15 Shift:		(\$1,061,166)		

REVOTED TABLE 6 FISCAL 2015

**Acton-Boxborough Regional School District
Superintendent's FY'17 Recommended Budget
July 1, 2016 – June 30, 2017**

Budget Overview

**Clare Jeannotte
Director of Finance
January 6, 2016**

FY'17 Budget Overview:

Introduction:

The budget preparation for the coming fiscal year July 1, 2016 to June 30, 2017 (FY17) has been a collaborative process among the leadership of the District and I wish to recognize the entire School Leadership Team for their collaboration and participation in the process. This preliminary budget proposal represents the needs identified by this team to meet the mission of the District.

The District will be entering its' third year as a K-12 Region. Accordingly, historic information is presented for FY'15 and FY'16 only, consistent with the operating years for the expanded K-12 regional district.

Please note that throughout this memo I refer to CC as the Character code # being discussed, for ease of reference to the summary in the Expenditure section of the memo.

Revenue & Reserve Use: FY'17 revenue growth is flat, from \$15,797,620 to \$15,822,959.

Acton Boxborough Regional School District Revenues and Funding Sources	FY'15 Budget-Revoted	FY'15 Actual	FY'16 Budget	Preliminary FY'17 Budget	Inc (Dec) FY'17	%
CHAPTER 70 AID	\$ 14,254,476	\$ 14,254,476	\$ 14,393,376	\$ 14,531,276	\$ 137,900	1.0%
REGIONAL TRANSPORTATION	1,537,078	1,353,855	1,266,283	1,190,000	(76,283)	-6.0%
REGIONAL BONUS AID	139,000	136,900	111,200	74,000	(37,200)	-33.5%
CHARTER SCHOOL REIMBURSEMENT	133,282	25,810	26,761	27,683	922	3.4%
Total State Aid	\$ 16,063,836	\$ 15,771,041	\$ 15,797,620	\$ 15,822,959	\$ 25,339	0.2%
EARNINGS ON INVESTMENTS	-	14,876	-	-	-	
MISCELL REVENUE	-	111,831	-	-	-	
MEDICAID REIMBURSEMENT	-	48,109	-	-	-	
Total Revenues	16,063,836	15,945,857	15,797,620	15,822,959	25,339	0.2%
REGIONAL ASSESSMENT-ACTON	49,690,145	49,690,147	53,171,009	55,839,692	2,668,683	5.0%
REGIONAL ASMNT - BOXBOROUGH	10,594,577	10,594,579	11,120,240	11,564,116	443,876	4.0%
ADDTL MCRS ASSESSMENT-ACTON	384,255	384,255	-	-	-	
ADDTL MCRS ASMNT - BOXBOROUGH	67,042	67,042	-	-	-	
Total Assessments	60,736,019	60,736,023	64,291,249	67,403,808	3,112,559	4.8%
PREMIUMS ON LOANS	658	658	7,526	-	(7,526)	-100.0%
TRANSFER FROM E&D	300,000	300,000	200,000	200,000	-	0.0%
TOTAL FUNDING SOURCES	61,036,677	61,036,681	64,498,775	67,603,808	3,105,033	4.8%

**Reclassified Fy15 & FY16 Assessments from Revenue Offsets to Expenditure for budget presentation consistent with proper financial reporting.
Net impact to Assessments is zero; both Revenue and Expenditures increase equally.*

State Aid will not be released until the end of January.

Ch. 70 Aid: The District's primary source of funds, other than the Assessment to Member Towns, comes from Chapter 70 State Aid. Due to the ineligibility for foundation aid or down payment aid, we project only minimum aid increase at \$25 per pupil. This amounts to approximately 1% or \$137,900 increase.

Ch. 71 Regional Transportation Aid: In FY'15 we amended the budget to reflect an increase from the initial cherry sheet amount of \$1,296,794 to \$1,537,078 (The voted State budget revised the FY'15 cherry sheet at \$1,729,727, less \$192,649 earmarked for the newly authorized Transportation revolving account). While the state budget intended a reimbursement rate of 86-88%, 9C cuts made by the

outgoing Governor Patrick to balance the state budget resulted in a rollback to the initial expectation of 66%. The final amount received for FY'15 reflected a reimbursement rate of 68.1%, increased from what was threatened to be only 63%, as the legality of this 9C cut was challenged.

For FY'16, we budgeted a reimbursement at a similar % to that realized in prior years, 65%. Governor Baker has recently filed legislation to remove the legal challenge which would make a mid-year "9C" cut possible. Accordingly, we are budgeting this for FY'17 at 60% of anticipated costs.

Regional Bonus Aid: The District will receive this over a five year period, declining 20% per year, according to statute. The decrease is \$37,200 from \$111,200 in FY16 to \$74,000 in FY17.

Use of Excess and Deficiency Fund:

The use of E&D for the FY'17 budget is \$200,000, consistent with FY'16.

The negative outlook from Moody's in August 2015 was directly linked to the low % of E&D and significant reliance on these funds for the budget in the prior years, causing erosion to unrestricted fund balance. E&D for FY16 is estimated to be \$1.8M which would represent 2.25% of budget. This has not yet been certified and is an estimate only.

Management is committed to restoring this important fund within the statutory limits of 5%, and preserving our bond rating.

Change to Budget Format from Prior Years:

Revenue offsets on the cherry sheet have traditionally been shown against revenue in the budget, rather than as costs, consistent with the way they are presented on the State "Cherry Sheet". These include assessments for District students who attend choice or charter schools, and a small special education assessment.

However, the state finance regulations require that these costs be reported as expenditures. In order to align our budget presentation with our financial reporting and state regulations, we have reclassified the state assessment amounts to expenditures in the FY'17 budget.

To present a comparable format, I have restated the FY'15 and FY'16 information presented herein to conform.

It is important to note that this restatement has zero impact to the town assessments.

**Acton-Boxborough Regional Schools
FY'17 Superintendent Recommended Budget
As of 1/7/16**

Description & Character Code	FY15	FY16	PRELIMINARY		
	Exp & Enc Actual	Revised Budget	FY17 Prelim Budget	FY17B v. FY16B Increase (Decrease) \$ %	
Salaries, Teaching - 01	31,837,610	32,879,652	33,992,708	1,113,056	3.4%
Salaries, Principals - 02	2,135,195	2,188,065	2,237,321	49,256	2.3%
Salaries, Central Administration - 03	1,135,797	1,136,219	1,195,267	59,048	5.2%
Salaries, Support Staff - 04	8,573,518	9,171,464	9,311,200	139,736	1.5%
Salaries, Athletics - 05	495,549	520,643	531,828	11,185	2.1%
Salaries, Buildings - 06	752,062	719,691	732,102	12,411	1.7%
Salaries, Custodial - 07	1,346,615	1,471,234	1,501,995	30,761	2.1%
Salaries, Home Instruction - 08	4,020	20,000	8,500	(11,500)	-57.5%
Salaries, Miscellaneous Pupil Services - 09	1,513,304	1,499,675	1,575,266	75,591	5.0%
Salaries, Subs Miscellaneous - 11	147,373	222,781	160,691	(62,090)	-27.9%
Salaries, Subs Instructional - 12	655,768	530,508	583,142	52,634	9.9%
Salaries, Overtime - 13	255,418	242,855	232,855	(10,000)	-4.1%
Stipends, Curriculum/Instruction - 14	113,557	173,758	166,000	(7,758)	-4.5%
Fringe, Course Reimbursement - 15	40,187	56,000	56,000	-	0.0%
Fringe, Health Insurance - 16	7,220,434	8,273,695	8,955,243	681,548	8.2%
Fringe, Health Insurance, Retiree - 17	780,816	924,241	990,897	66,656	7.2%
Fringe, Life/Disability Insurance - 18	47,225	38,000	40,900	2,900	7.6%
Fringe, Unemployment Insurance - 19	11,734	25,000	40,000	15,000	60.0%
Fringe, Workers Compensation - 20	272,937	348,412	295,000	(53,412)	-15.3%
Fringe, Middlesex County Retirement System - 21	1,756,208	1,961,424	2,086,065	124,641	6.4%
Fringe, Medicare - 22	732,090	846,064	825,000	(21,064)	-2.5%
Contributions, OPEB Trust Fund - 23	506,000	700,000	800,000	100,000	14.3%
Instruction Supplies - 24	990,955	1,116,075	1,048,492	(67,583)	-6.1%
Instruction Textbooks - 25	218,991	278,710	282,570	3,860	1.4%
Instructional, Library - 26	46,633	59,435	59,678	243	0.4%
Other, Capital Outlay - 27	710,570	396,459	530,059	133,600	33.7%
Other, Debt Service - 29	1,822,733	1,920,743	1,934,218	13,475	0.7%
Other, Property/Casualty - 30	102,627	106,369	110,700	4,331	4.1%
Other, Maint Buildings/Grounds - 31	695,109	715,048	734,745	19,697	2.8%
Other, Maintenance Equipment - 32	72,857	146,470	119,604	(26,866)	-18.3%
Other, Legal Service - 34	257,828	150,000	181,350	31,350	20.9%
Other, Admin Supplies - 35	836,575	832,573	914,051	81,478	9.8%
Other, Athletic Supplies - 36	138,972	53,666	57,446	3,780	7.0%
Other, Custodial Supplies - 37	124,700	157,984	157,984	-	0.0%
Other, Sped Transportation - 38	1,487,541	1,528,647	1,826,934	298,287	19.5%
Other, Student Transportation - 39	892,949	936,850	947,117	10,267	1.1%
Other, Travel, Conferences - 40	113,672	89,186	120,034	30,848	34.6%
Other, Sped Tuition - 41	5,208,139	5,269,951	5,283,278	13,327	0.3%
Other, Utilities - 42	1,391,388	1,630,499	1,825,133	194,634	11.9%
Other, Telephone - 43	83,733	124,645	110,045	(14,600)	-11.7%
Other, Sewer - 44	280,548	287,191	287,191	-	0.0%
Assessments - 48 (* FY15 & FY16 restated)	504,301	546,513	576,658	30,145	5.5%
Other, - 49	1,405	-	1,500	1,500	
Total Expenditures	76,315,642	80,296,395	83,426,767	3,130,372	3.9%

**Reclassified Fy15 & FY16 Assessments from Revenue Offsets to Expenditure for budget presentation consistent with proper financial reporting.
Net impact to Assessments is zero; both Revenue and Expenditures increase equally.*

Total Expenditures: FY17 expenditures are rising \$3,130,372 or 3.9%, from \$80,296,395 to \$83,426,767.

A brief description of changes by “character code” rollup follows.

Total Salaries and other compensation (CC 01-14) up \$1,452,330 or 2.9%

- Salaries (01-09) are increasing 3% for contractual salaries and hourly employees. Additional detail regarding the cost breakdown will be provided in the Budget Saturday backup material and presentation. Collective bargaining agreements for teachers are settled for through FY’17. Two smaller units, Office Support and Custodial, expire June 30, 2016 and are in negotiations.
- Other compensation for Stipends, Substitutes and Overtime (CC 11-14) The FY17 budget overall is down \$27,214 or 2.3%, based upon an evaluation of FY’15 actual spending.

Total Fringe Benefits (CC 15-22) increasing \$816,929 or 6.5%

Fringe benefits as a % of total salaries and other compensation are rising from 24.6% in FY’16 to 25.4% in FY’17. This is due to the assessment from Middlesex County retirement and health insurance costs rising at a faster rate than salaries.

- Health Insurance Active and Retiree (16 and 17) –The FY’17 budget increases 8.2% or \$681,548 for Active employees and 7.2% or \$66,656 for Retirees, and reflects an anticipated 8% rate increase on all plans, calculated based upon our current census, adjusted for anticipated retirements and position changes known. The Health Insurance Trust may determine actual rates at the end of January, which may allow an adjustment in this area. The increase appears lower on the Retiree account because the current budget is running favorable.
- Life and Disability (18) – The budget increases \$2,900 or 7.6% based upon current enrollments.
- Unemployment (19) – The budget is increasing from \$25,000 to \$40,000, more in line with current needs. The district self- insures, and based upon current activity, this appears to be reasonable but not excessive.
- Workers Compensation (20) - This budget is being reduced \$53,412 or 15.3% based upon actual trend. However, we are awaiting the result of the most recent premium audit and may reevaluate this amount to ensure adequacy.
- Middlesex County Retirement System (21) –The FY’17 budget is increasing \$124,641 or 6.4%. This is the fixed amount of second year of the assessment which was recalculated for the expansion of the region to include Acton and Boxborough. A new valuation will occur for the FY’18 budget.
- Medicare (22) Decreasing 2.5% or \$21,064, consistent current year trends and future payroll budget.

OPEB Trust fund contribution (23) increasing \$100,000 or 14.3%

The District began funding this long term obligation in FY’13 and has increased its contribution annually. The increase from \$700,000 to \$800,000 reflects a commitment by the Administration to funding this obligation by increasing it incrementally in a sustainable manner. This is consistent with the funding commitment communicated to our Bond Rating agency in August. It continues to be insufficient to retire the OPEB obligation over 30 years.

Instructional Supplies, Textbooks and Library/Media Center Supplies (24, 25, 26) is decreasing \$63,480 or 4.4%

These categories represent \$1,397,740 combined to provide needed educational materials throughout the District. The categories increased 17.6% in FY'16, partially due to reclassification of lower value outlay amounts from the past practice of using the capital outlay. Accordingly, the decrease is not a reflection of less commitment to these instructional materials.

Capital Outlay (27) is increasing \$133,600, or 33.7%, from \$396,459 to \$530,059

Included in the preliminary budget is \$120,000 for Phase 2 of the Existing Conditions Study of our facilities, a continuation of the work begun in FY'16. In the event this work begins sooner, we would redeploy the \$70,000 reduction in this item to other high priority capital needs requested in the FY'17 budget process and supported by the Administration. Other items supported for FY'17 capital funding include: Blanchard HVAC roof unit, Senior High concrete partial replacement, Conant Structural Building repair, Junior High furnishing and equipment for 2 new learning centers, cyclical carpet replacements at McCarthy Towne.

Debt Service (29) is increasing \$13,475 or .7% to \$1,934,218

In FY'17 the scheduled payments of principal and interest for JHS and SHS debt is increasing \$41,175 over FY'16 to \$1,843,800. This debt was refinanced in FY'14 resulting in significant savings for the District over the remaining term. As structured, the non-callable SHS debt maturing in 2016 will be retired in February, and then new payments begin on the refunded debt in FY'17.

Also budgeted here is the District payment on Lower Field bond for \$115,418. In FY17, we allocate \$25,000 of this bond payment to the responsibility of Friends of Lower Fields, consistent with the agreement. Further information on the future payments stream for existing debt will be provided with materials for Budget Saturday.

Property/Casualty Insurance (30) Increasing 4% or \$4,331

This account is increasing 4% on FY'16 actual, per recommendation of our insurance provider, MIIA. This represents coverage on buildings, and coverage on fleet is carried separately within our Transportation accounts (CC 39).

Maintenance of Buildings & Grounds (31) increasing 2.7%, or \$19,697

Each facility separately accounts for maintenance costs for custodial services, HVAC, building supplies and contract services related to custodial and energy services. The accounts are budgeted as recommended by the Director of Facilities for the preventive maintenance and care of the District's eight buildings and grounds. This category was overspent in FY'15, reflecting the difficulty of fully anticipating any maintenance items that may occur without warning.

Maintenance of Equipment (32) is decreasing \$18.3% or \$26,866

The District budget of \$119,604 has includes the maintenance of copiers, technology, library and media center equipment, music and office equipment. The decrease reflects costs not needed in FY'17 due to the completion of the wireless access point project by Ed Tech in FY'16.

Legal Services (34) increasing 20.9% or \$31,350.

The recommended increase for FY'17 is to recognize the higher expense trend than budgeted in the past 3 years.

Administrative Supplies (35) increasing 9.8% or \$81,478 to \$914,051

This category grouping includes many diverse account types, making the title a bit of a misnomer. With full year actual results for FY'15 available, more accurate budgeting is becoming apparent.

Athletic Supplies (36) is increasing \$3,780 or 7%

The Athletic Director has adjusted the budgets for insurance and officials to the proper needed amounts. Much financing of the athletic program has come from the Athletic fees, but there have been annual deficits. This budget represents only a portion of the total program cost.

Custodial Supplies (37) is level funded at \$157,984

In FY'16 this budget was increased and the FY16 level appears more appropriate and necessary.

Sped Transportation (38) increasing 19.5% or \$298,287

This increase includes the 9.5% preliminary increase to the CASE transportation assessment (\$133K) and \$165,000 additional for transportation monitors and contract special transportation for specific students being serviced.

Student Transportation (39) is increasing 1.1% to \$947,117

The FY15 budget was revised to reflect the full cost of the new expanded bus leases, lot for parking, and property/liability insurance on the expanded fleet. Much of this budget is fixed cost. Diesel Fuel is level funded at \$175,000.

Travel, Conferences (40) is increasing 34.6% or \$30,848 to \$120,034

This category accounts for administrators and school personnel costs for tolls, workshops and professional learning. The senior high and McTowne have increased their budgets for professional development, by reallocation from other areas.

Sped Tuition (41) (net of Circuit Breaker funds) is increasing 1.1% to \$5,269,951

Tuitions have been projected with the Pupil Services Director based upon current placements and estimates of pending enrollments, where deemed likely for the upcoming school year. Tuitions at CASE collaborative are projected to rise 3%, but are not yet final. Other tuitions are estimated with 3% increases, unless other approved rates apply. The total tuitions increase of \$148,731 to \$7,772,278 is nearly offset by an increase in Circuit Breaker reimbursement of \$135,404 to \$2,489,000. Circuit breaker reimbursement is estimated at 68% reimbursement rate.

Utilities (42) is increasing 11.9% or \$194,634 to \$1,825,133

A new rate for Electricity effective 12/2015 for one year increased rates by 13% to .07934 per KwHr, plus a new factor for capacity charges. Combined this new rate plan increases the budget for electricity \$211K for electricity accounts. On a positive note, gas heat line items are decreasing \$ 16K as a result of negotiating a slightly better contract going from \$7.38 per deca therm to \$7.32. This contract will be in place for 2.5 more budget cycles

Telephone (43) – Declining 11.7% or \$14,600

The district ceased renewals of a service contract provider for telephone system maintenance and now pays time and materials. It has resulted in permanent savings allowing this budget reduction.

Sewer (44) –Level Funded at \$287,191

Based upon recent history, no changes anticipated for these accounts.

Assessments (45) – increase 5.5% or \$30,145 to \$576,658

These include assessments for District students who attend choice or charter schools, and special education assessment. These numbers are based on DESE data posted in December 2015, but enrollments for Choice and Charter are fluid and could result in different amounts once student placements stabilize next year. Please note that in prior years these were budgeted as revenue offsets and are reclassified this year in our budget presentation to conform to the required audit presentations and financial reports we file with DESE.

Assessments under Regional Agreement:

The assessment is first calculated under the terms of the Regional Agreement, using the K-12 3 year enrollment average to allocate between Acton and Boxborough. The only exception to this applies to the allocation of JHS and SHS debt service, which is allocated on a Grade 7-12 enrollment average, with a 5% shift to credit Boxborough.

The assessment is next calculated per “Appendix A” of the regional agreement, which will run for FY15-FY19. This calculation results in the assessment used for the first five years of the expanded region.

Refer to the “Table 6” on the following page for details of this calculation.

FY'17 TABLE 6 -PRELIMINARY BUDGET

January 14, 2016

TABLE 6

ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT
Analysis of Assessments-SHOWING STATE ASSESSMENTS AS EXPENDITURES
School Year 2016-2017

	TOTAL BUDGET 2016-2017	ACTON 84.80% 83.54%	BOXBOROUGH 15.20% 16.46%	
EXPENDITURES				
OPERATING BUDGET	\$80,449,449	\$68,221,133	\$12,228,316	K to 12
OPEB TRUST FUND CONTRIBUTION	\$800,000	\$678,400	\$121,600	K to 12
LOWER FIELDS CONSTRUCTION DEBT SERVICE	\$90,418	\$80,056	\$10,362	
CAPITAL OUTLAY - BUILDINGS	\$243,100	\$206,149	\$36,951	K to 12
TOTAL INSIDE DEBT LIMIT	\$81,582,967	\$69,185,738	\$12,397,229	
EXPENDITURES OUTSIDE DEBT LIMIT (PREVIOUSLY AUTHORIZED BY REGION):				
CONSTRUCTION DEBT SERVICE (FOR JHS & SHS/AUTHORIZED OUTSIDE PROP 2 1/2)	\$387,864	\$343,415	\$44,449	
SH CONSTRUCTION/RENOVATION	\$1,455,936	\$1,289,086	\$166,850	
TOTAL OUTSIDE DEBT LIMIT	\$1,843,800	\$1,632,501	\$211,299	
GROSS EXPENDITURE BUDGET-PAID BY ABRSD	\$83,426,767	\$70,818,238	\$12,608,529	
SHARE OF DEBT SERVICE ELEMENTARY SCHOOLS - PAID BY TOWNS	893,239	\$757,466	\$135,772	K to 12
TOTAL REGIONAL DISTRICT EXPENDITURES	84,320,006	71,575,704	12,744,301	
REVENUES & RESERVE USE				
CHAPTER 70 BASE AID	\$14,531,276	\$12,322,522	\$2,208,754	K to 12
CHARTER SCHOOL AID	\$27,683	\$23,475	\$4,208	K to 12
REGIONAL SCHOOL TRANSPORTATION	\$1,190,000	\$1,009,120	\$180,880	K to 12
REGIONAL BONUS AID	\$74,000	\$62,752	\$11,248	K to 12
TRANSFER FROM RESERVES (Excess & Deficiency)	\$200,000	\$169,600	\$30,400	K to 12
TOTAL REVENUES AND RESERVE USE	\$16,022,959	\$13,587,469	\$2,435,490	
TOWN ASSESSMENTS - BEFORE APPENDIX A & IMA	\$68,297,047	\$57,988,235	\$10,308,811	

Calculation of Final Assessments Per Appendix A to Regional Agreement - FY17

Description	TOTAL	ACTON	BOXBOROUGH	Steps
Projected Total Benefit Amount	\$1,873,119			1a
Base Budgets	\$66,364,972	\$55,056,859	\$11,308,113	2
Benefit Percentage Shares		90.0%	10.0%	3
Share of Benefits	\$1,873,119	\$1,685,807	\$187,312	4a
Reduce Base Budgets By Benefit Shares	\$64,491,853	\$53,371,052	\$11,120,801	4b
Recalculated Assessment Percentages Based On Benefit Shares Applied To Base Budget	100.00%	82.76%	17.24%	4c
Input Table 6 Result From FY17 Actual Budget (includes elementary debt paid by towns)	\$68,297,047	\$57,988,235	\$10,308,811	4d
Assessment Percentages With Actual Budget		84.91%	15.09%	4d
Shift In Percentage Shares		2.15%	-2.15%	4d
Final Assessment AT FIXED ASSESSMENT % PER APPENDIX A	\$68,297,047	\$56,520,088	\$11,776,958	4d
LESS DEBT PAID DIRECT BY TOWN- PER IMA Section 6	(893,239)	(680,396)	(212,843)	
Amount due from each town	\$67,403,808	\$55,839,692	\$11,564,116	
FY16 Voted Assessments	\$64,291,249	\$53,171,009	\$11,120,240	
increase	3,112,559	2,668,683	443,876	
%	4.8%	5.0%	4.0%	
FY17 Shift:	(\$1,468,147)			



Acton-Boxborough Regional School District

16 Charter Road

Acton, MA 01720

978-264-4700 www.abschools.org

Clare L. Jeannotte

Director of Finance

TO: Superintendent Glenn Brand
ABRSD School Committee

FROM: Clare Jeannotte, Director of Finance *Clare*

RE: DRAFT FY17 Budget Character Code Detail Report

DATE: January 11, 2016

Enclosed please find the Superintendent's FY'17 Recommended Budget Summary and Detail Report.

Please note:

1. This will be marked "Draft" as it is not yet voted.
2. The Columns presented include:
 - a. FY15 Revised Budget and Actual (First year of expanded region)
 - b. FY16 Revised Budget and YTD 12/31 Actual and Encumbrances
 - c. FY17 Initial Budget and Superintendent's Recommended Budget
 - d. Difference between FY16 and FY17 Budgets, \$ and %

In year two of the implementation of the new chart of accounts for the expanded region, with the benefit of full year actuals, we continue to "tweak" this chart of accounts. Accordingly, there are budget transfers which are posted in FY16 as needed, which better align the accounts. There could be a variety of reasons when this is needed. Some arise as we analyze FY15 actuals in evaluating budget needs for FY17. Others arise as we seek to align our internal budgeting with our external financial reporting. When this occurs, we endeavor to ensure that the FY16 and FY17 presentations are based on the same classification, for ease of comparison.

Character Code "Assessments" (48):

The past practice of the District has been to reflect the expenditures for School Choice and Charter School-out of District Assessments as a revenue reduction. The amounts are charged to the district as a direct reduction of Ch.70 State aid and shown as Assessments on the "Cherry Sheet".

In FY17 budget, I have reclassified these Assessments to Expenditures, consistent with 603 CMR 41.05 (1) (a) and 603 CMR 10.03(3). This will align our budget classifications with our external reporting presentation in our Audit and End of Year Pupil Financial Report to DESE. Accordingly, I have adjusted the totals on the summary report to show the impact of this on FY15 and FY16 for better comparison. It is important to note this has zero impact on town Assessments, as Revenues rise by the same amount.

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

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Acton Boxborough Regional School District
Budget Projection Character Code Summary
General Fund
FY 2017

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ACCOUNT DESCRIPTION	2015 Revised Budget	2015 Actual & Enc	2016 Revised Budget	2016 YTD Thru EOM Dec	2017 Finance Total	2017 Superintendent Total	2017 School Comm. Total	\$ Diff 2016 Budget	% Chg 2016 Budget
Salaries, Teaching 01	31,924,482	31,837,610	32,879,652	32,416,760	34,035,232	33,992,708	-	1,113,056	3.39%
Salaries, Prin/A Pri 02	2,109,446	2,135,195	2,188,065	2,182,750	2,237,321	2,237,321	-	49,256	2.25%
Salaries, Cntrl Admn 03	1,048,045	1,135,797	1,136,219	1,167,007	1,195,267	1,195,267	-	59,048	5.20%
Salaries, Supp Staff 04	8,469,123	8,573,518	9,171,464	8,888,806	9,369,817	9,311,200	-	139,736	1.52%
Salaries, Athletics 05	497,703	495,549	520,643	416,863	531,828	531,828	-	11,185	2.15%
Salaries, Buildings 06	709,164	752,062	719,691	674,696	732,102	732,102	-	12,411	1.72%
Salaries, Custodial 07	1,495,839	1,346,615	1,471,234	1,407,454	1,501,995	1,501,995	-	30,761	2.09%
Salaries, Home Instr 08	17,044	4,020	20,000	113	20,000	8,500	-	(11,500)	(57.50%)
Salaries, Misc Ps 09	1,411,089	1,513,304	1,499,675	1,401,753	1,575,266	1,575,266	-	75,591	5.04%
Salaries, Subs Misc 11	186,093	147,373	222,781	50,092	189,571	160,691	-	(62,090)	(27.87%)
Salaries, Subs Instr 12	524,516	655,768	530,508	182,118	533,142	583,142	-	52,634	9.92%
Salaries, Overtime 13	242,855	255,418	242,855	97,033	242,855	232,855	-	(10,000)	(4.12%)
Stipends, Curr/Instr 14	112,211	113,557	173,758	65,927	179,500	166,000	-	(7,758)	(4.46%)
Fringes, Course Reim 15	56,000	40,187	56,000	26,454	56,000	56,000	-	0	- %
Fringes, Hlth Insur 16	7,595,271	7,220,434	8,273,695	4,708,600	8,955,243	8,955,243	-	681,548	8.24%
Fringes, H Insur Ret 17	904,093	780,816	924,241	432,557	990,897	990,897	-	66,656	7.21%
Fringes, Lif/Dis Ins 18	28,583	47,225	38,000	17,058	40,900	40,900	-	2,900	7.63%
Fringes, Unemplmnt 19	25,000	11,734	25,000	34,679	25,000	40,000	-	15,000	60.00%
Fringes, Workrs Comp 20	339,446	272,937	348,412	260,619	348,412	295,000	-	(53,412)	(15.33%)
Fringes, Mcrs 21	1,756,208	1,756,208	1,961,424	1,961,424	2,086,065	2,086,065	-	124,641	6.35%
Fringes, Medicare 22	817,453	732,090	846,064	303,640	825,000	825,000	-	(21,064)	(2.49%)
Contrib Opeb Trust F 23	506,000	506,000	700,000	700,000	800,000	800,000	-	100,000	14.29%
Instruct Supplies 24	941,664	990,955	1,116,075	731,819	1,048,492	1,048,492	-	(67,583)	(6.06%)
Instruct Textbooks 25	282,195	218,991	278,710	131,099	282,570	282,570	-	3,860	1.38%
Instructional, Lby 26	57,725	46,633	59,435	32,800	59,678	59,678	-	243	0.41%
Other, Cap Outlay 27	541,629	710,570	396,459	246,921	530,059	530,059	-	133,600	33.70%
Other, Debt Service 29	1,847,734	1,822,733	1,920,743	393,546	1,959,218	1,934,218	-	13,475	0.70%
Other, Prop/Casualty 30	98,924	102,627	106,369	106,326	110,700	110,700	-	4,331	4.07%
Other, Maint Bldg/Gr 31	582,748	695,109	715,048	557,027	734,745	734,745	-	19,697	2.75%
Other, Maint Equip 32	192,906	72,857	146,470	39,613	119,604	119,604	-	(26,866)	(18.34%)
Other, Legal Service 34	128,650	257,828	150,000	99,437	181,350	181,350	-	31,350	20.90%
Other, Admin Supp 35	816,320	836,575	832,573	651,954	884,686	914,051	-	81,478	9.79%

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**Acton Boxborough Regional School District
Budget Projection Character Code Summary
General Fund
FY 2017**

ACCOUNT DESCRIPTION	2015 Revised Budget	2015 Actual & Enc	2016 Revised Budget	2016 YTD Thru EOM Dec	2017 Finance Total	2017 Superintendent Total	2017 School Comm. Total	\$ Diff 2016 Budget	% Chg 2016 Budget
Other, Athletic Supp 36	67,502	138,972	53,666	46,908	57,446	57,446	-	3,780	7.04%
Other, Custodl Supp 37	145,984	124,700	157,984	128,430	157,984	157,984	-	0	- %
Other, Sped Transp 38	1,340,411	1,487,541	1,528,647	1,619,991	1,826,934	1,826,934	-	298,287	19.51%
Other, Student Trans 39	1,165,457	892,949	936,850	722,251	947,117	947,117	-	10,267	1.10%
Other, Travel/Conf 40	90,149	113,672	89,186	80,621	120,034	120,034	-	30,848	34.59%
Other, Sped Tuition/ 41	5,213,514	5,208,139	5,269,951	7,181,171	5,283,278	5,283,278	-	13,327	0.25%
Other, Utilities 42	1,730,472	1,391,388	1,630,499	462,036	1,825,133	1,825,133	-	194,634	11.94%
Other, Telephone 43	148,285	83,733	124,645	30,202	140,045	110,045	-	(14,600)	(11.71%)
Other, Sewer 44	287,191	280,548	287,191	273,234	287,191	287,191	-	0	- %
* Assessments 48	-	-	-	-	-	576,658	-	576,658	- %
Other 49	-	1,405	-	-	1,500	1,500	-	1,500	- %
TOTAL FUND: GENERAL FUND	76,455,123	75,811,341	79,749,882	70,931,787	83,029,177	83,426,767	-	3,676,885	
GRAND TOTAL:	76,455,123	75,811,341	79,749,882	70,931,787	83,029,177	83,426,767	-	3,676,885	

* <i>Tuition for</i> Restated Assessments - Choice + Charter	645,391	504,301	546,513	176,328	576,658	-		<546,513>	
RESTATED TOTALS	77,100,514	76,315,642	80,296,395	71,038,115	83,605,835	83,426,767	-	3,130,372	3.90%

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Acton Boxborough Regional School District
Budget Projection Character Code Detail
General Fund
FY 2017

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Salaries, Teaching		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
01 - Salaries, Teaching										
05040111	524025	CO: Cntrd Svcs - Mentor	-	900	-	-	-	-	-	- %
14040101	514048	DW: Retirement - Incentive	438,117	427,532	516,998	327,018	413,962	443,181	(73,817)	(14.28%)
14040110	514009	DW: Chairperson - Sped	102,044	102,044	104,595	104,595	107,210	107,210	2,615	2.50%
14040111	514005	DW: Chairperson -Ell	-	-	-	-	34,338	34,338	34,338	- %
14040111	514007	DW: Chairperson - Counselor	3,952	2,767	3,687	4,082	4,132	4,132	445	12.07%
14040119	514102	DI: Chairperson - Speech / Lang	-	-	-	35,314	36,607	36,607	36,607	- %
14041102	514051	DW: Spec - Ood - Sped	100,718	100,708	103,226	103,213	105,793	105,793	2,567	2.49%
14041103	514050	DW: Spec - Occupational Therapist	353,664	32,731	36,384	36,384	36,927	36,927	543	1.49%
14041103	514053	DW: Spec - Physical Therapist	132,425	81,750	84,338	83,981	86,240	86,240	1,902	2.26%
14042701	514029	DW: Music Teacher K-12	9,372	8,881	9,513	9,465	31,237	31,237	21,724	228.36%
14042701	514086	DW: Teacher - Split	238,266	-	120,000	-	140,000	140,000	20,000	16.67%
14042702	514006	DW: Chairperson - Art	62,164	62,145	63,698	63,976	65,576	65,576	1,878	2.95%
14042702	514008	DW: Chairperson - Music	61,264	61,247	62,778	63,055	64,631	64,631	1,853	2.95%
14042702	514049	DW: Spec - Curriculum	141,706	245,398	253,776	254,222	263,575	263,575	9,799	3.86%
15040111	514037	SH: Leader - Dept, Regional -Sh	-	302,398	310,297	310,222	317,921	317,921	7,624	2.46%
15040112	514037	SH: Leader - Counseling Dept	-	7,250	7,175	7,175	7,175	7,175	-	- %
15041101	514022	SH: Counselor	800,248	811,696	843,468	843,467	873,196	873,196	29,728	3.52%
15042701	514021	SH: Coordinator - Work Study	34,368	19,340	34,368	1,292	34,712	34,712	344	1.00%
15042701	514057	SH: Teacher - 990	6,015	5,301	6,015	-	6,075	-	(6,015)	(100.00%)
15042701	514058	SH: Teacher - Academic Support	100,990	103,989	108,307	108,307	114,543	114,543	6,236	5.76%
15042701	514059	SH: Teacher - Alt Program	250,426	216,106	255,231	186,187	244,033	244,033	(11,198)	(4.39%)
15042701	514060	SH: Teacher - Art	314,300	307,416	335,256	336,280	303,614	303,614	(31,642)	(9.44%)
15042701	514061	SH: Teacher - Business Education	20,880	11,126	20,880	13,996	21,089	21,089	209	1.00%
15042701	514065	SH: Teacher - English	1,462,630	1,401,184	1,402,629	1,356,460	1,431,674	1,481,129	78,500	5.60%
15042701	514067	SH: Teacher - Industrial Arts	146,199	147,678	151,461	152,554	156,678	156,678	5,217	3.44%
15042701	514070	SH: Teacher - Math	1,417,219	1,465,477	1,496,547	1,547,137	1,574,764	1,574,764	78,217	5.23%
15042701	514071	SH: Teacher - Music	97,933	98,994	101,949	115,041	118,236	118,236	16,287	15.98%
15042701	514074	SH: Teacher - Physical Education	362,925	360,649	379,325	390,083	402,045	402,045	22,720	5.99%
15042701	514078	SH: Teacher - Science	1,675,325	1,676,409	1,739,804	1,706,969	1,746,565	1,746,565	6,761	0.39%
15042701	514079	SH: Teacher - Senior Seminar	81,585	82,711	85,262	86,965	90,278	90,278	5,016	5.88%
15042701	514080	SH: Teacher - Social Studies	1,393,840	1,435,747	1,489,009	1,510,331	1,545,279	1,545,279	56,270	3.78%

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Acton Boxborough Regional School District
Budget Projection Character Code Detail
General Fund
FY 2017

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Salaries, Teaching			2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget	
15042701 514093	SH: Teacher - World Language	1,060,327	1,073,712	1,068,931	1,015,292	1,106,307	1,106,307	-	37,376	3.50%	
15042703 514016	SH: Coordinator - Instrl Media	56,100	56,100	57,503	57,503	58,941	58,941	-	1,438	2.50%	
15042703 514042	SH: Librarian - Media Center	79,641	53,473	51,411	51,411	54,076	54,076	-	2,665	5.18%	
15042705 514062	SH: Teacher - Drama	60,508	74,205	76,614	61,146	65,175	65,175	-	(11,439)	(14.93%)	
15042705 514066	SH: Teacher - Health Education	106,444	107,939	111,325	111,325	114,753	114,753	-	3,428	3.08%	
15042706 514084	SH: Teacher - Sped	707,516	814,974	846,186	882,394	1,020,591	1,020,591	-	174,405	20.61%	
15042707 514085	SH: Teacher - Speech/Language	102,343	103,599	106,823	106,826	110,662	110,662	-	3,839	3.59%	
16040107 514036	JH: Leader - Dept, Building -Jh	-	105,185	102,970	107,490	109,575	109,575	-	6,605	6.41%	
16040108 514036	JH: Leader - Dept Leader -Counsel	-	1,246	1,246	1,246	1,246	1,246	-	-	- %	
16040109 514036	JH: Leader - Dept Jh Sped	-	3,500	7,775	7,775	7,775	7,775	-	-	- %	
16041101 514022	JH: Counselor	306,695	297,781	322,970	322,970	335,125	335,125	-	12,155	3.76%	
16042701 514058	JH: Teacher - Academic Support	190,918	194,598	201,363	203,883	210,503	210,503	-	9,140	4.54%	
16042701 514060	JH: Teacher - Art	143,049	145,136	151,650	151,650	157,596	157,596	-	5,946	3.92%	
16042701 514065	JH: Teacher - English	653,413	661,782	687,278	667,177	709,407	709,407	-	22,129	3.22%	
16042701 514069	JH: Teacher - Life Skills	85,161	86,279	88,708	85,571	88,031	88,031	-	(677)	(0.76%)	
16042701 514070	JH: Teacher - Math	528,039	562,193	581,152	582,245	600,104	600,104	-	18,952	3.26%	
16042701 514071	JH: Teacher - Music	95,479	96,540	99,459	99,551	102,516	102,516	-	3,057	3.07%	
16042701 514072	JH: Teacher - New Electives	162,340	160,546	169,956	162,057	174,845	174,845	-	4,889	2.88%	
16042701 514074	JH: Teacher - Physical Education	312,090	287,311	327,753	326,095	338,424	338,424	-	10,671	3.26%	
16042701 514078	JH: Teacher - Science	573,496	602,567	623,258	606,228	644,165	644,165	-	20,907	3.35%	
16042701 514080	JH: Teacher - Social Studies	589,367	598,513	576,007	542,216	600,587	600,587	-	24,580	4.27%	
16042701 514091	JH: Teacher - Tech Education	96,202	97,341	99,940	99,940	54,076	54,076	-	(45,864)	(45.89%)	
16042701 514093	JH: Teacher - World Language	610,803	621,788	601,068	601,922	622,569	605,568	-	4,500	0.75%	
16042703 514041	JH: Librarian	60,633	53,837	65,592	65,592	69,007	69,007	-	3,415	5.21%	
16042705 514084	JH: Teacher - Sped	515,281	531,287	602,104	719,403	802,939	802,939	-	200,835	33.36%	
16042706 514085	JH: Teacher - Speech/Language	112,877	114,314	118,341	118,338	122,166	122,166	-	3,825	3.23%	
17041101 514022	BL: Counselor	77,871	79,112	81,606	81,606	84,131	84,131	-	2,525	3.09%	
17041104 514050	BL: Spec - Occup. Therapist -Bl	-	82,584	97,169	90,531	106,122	106,122	-	8,953	9.21%	
17041104 514053	BL: Spec - Physical Therapist-Bl	-	14,810	17,836	19,131	18,465	18,465	-	629	3.53%	
17042703 514060	BL: Teacher - Art	86,591	79,773	82,121	82,121	84,499	84,499	-	2,378	2.90%	
17042703 514063	BL: Teacher - Elementary Ed	1,459,823	1,332,408	1,262,714	1,226,634	1,120,933	1,120,933	-	(141,781)	(11.23%)	
17042703 514068	BL: Teacher - Kindergarten	46,538	64,568	48,542	69,866	73,113	73,113	-	24,571	50.62%	

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**Acton Boxborough Regional School District
Budget Projection Character Code Detail
General Fund
FY 2017**

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Salaries, Teaching		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
17042703 514071	BL: Teacher - Music	99,455	100,103	102,694	101,838	103,607	103,607	-	913	0.89%
17042703 514076	BL: Teacher - Reading	87,442	88,208	90,708	65,527	66,685	66,685	-	(24,023)	(26.48%)
17042704 514074	BL: Teacher - Physical Education	85,907	88,902	91,331	90,386	91,900	91,900	-	569	0.62%
17042705 514084	BL: Teacher - Sped	566,585	401,848	339,828	288,618	374,266	374,266	-	34,438	10.13%
17042706 514085	BL: Teacher - Speech/Language	-	141,390	146,864	110,958	155,120	155,120	-	8,256	5.62%
17042713 514041	BL: Librarian	76,557	77,747	81,606	81,606	84,131	84,131	-	2,525	3.09%
17042714 514064	BL: BI Teacher - EII	-	-	17,815	39,388	46,877	46,877	-	29,062	163.13%
18041101 514022	CN: Counselor	82,992	84,080	86,574	86,574	89,099	89,099	-	2,525	2.92%
18041104 514050	CN: Spec - Occup.L Therapist -Cn	-	57,908	61,146	61,146	65,175	65,175	-	4,029	6.59%
18042701 514060	CN: Teacher - Art	74,256	77,823	80,681	80,681	83,206	83,206	-	2,525	3.13%
18042701 514063	CN: Teacher - Elementary Ed	1,344,738	1,390,572	1,364,846	1,377,929	1,288,439	1,288,439	-	(76,407)	(5.60%)
18042701 514068	CN: Teacher - Kindergarten	93,381	82,013	84,792	84,791	114,426	114,426	-	29,634	34.95%
18042701 514071	CN: Teacher - Music	57,021	62,845	66,151	67,734	71,889	71,889	-	5,738	8.67%
18042701 514076	CN: Teacher - Reading	74,123	75,276	77,707	77,707	80,168	80,168	-	2,461	3.17%
18042702 514074	CN: Teacher - Physical Education	82,156	83,295	85,880	85,880	88,497	88,497	-	2,617	3.05%
18042703 514084	CN: Teacher - Sped	313,982	285,111	330,950	298,980	332,278	332,278	-	1,328	0.40%
18042704 514085	CN: Teacher - Speech/Language	96,214	97,494	100,424	100,424	103,389	103,389	-	2,965	2.95%
18042709 514064	CN: Teacher - EII -Cn	-	74,205	76,614	76,614	64,108	79,053	-	2,439	3.18%
19041101 514022	DO: Counselor	74,123	65,597	80,227	80,227	84,131	84,131	-	3,904	4.87%
19042701 514060	DO: Teacher - Art	87,376	88,897	90,602	91,615	94,196	94,196	-	3,594	3.97%
19042701 514063	DO: Teacher - Elementary Ed	1,380,159	1,403,172	1,401,455	1,442,737	1,471,433	1,471,433	-	69,978	4.99%
19042701 514068	DO: Teacher - Kindergarten	123,642	120,276	129,047	116,343	89,024	89,024	-	(40,023)	(31.01%)
19042701 514071	DO: Teacher - Music	82,003	83,091	86,274	86,274	88,806	88,806	-	2,532	2.93%
19042701 514076	DO: Teacher - Reading	62,913	60,409	67,268	62,879	70,684	70,684	-	3,416	5.08%
19042702 514074	DO: Teacher - Physical Education	48,726	49,484	52,153	75,689	78,128	78,128	-	25,975	49.81%
19042703 514084	DO: Teacher - Sped	173,154	175,346	256,720	272,963	282,708	282,708	-	25,988	10.12%
19042704 514085	DO: Teacher - Speech/Language	62,913	63,891	67,269	67,269	70,683	70,683	-	3,414	5.08%
19042709 514064	DO: Teacher - EII -Do	-	-	39,388	39,388	54,076	54,076	-	14,688	37.29%
20041101 514022	GA: Counselor	62,913	54,297	68,324	68,324	71,745	71,745	-	3,421	5.01%
20041104 514050	GA: Spec - Occup. Therapist -Gates	-	55,630	61,146	61,146	65,175	65,175	-	4,029	6.59%
20041104 514053	GA: Spec -Physical Therapist-Gates	-	36,745	37,789	37,789	38,845	38,845	-	1,056	2.79%
20042701 514060	GA: Teacher - Art	79,181	55,732	82,843	82,843	85,412	85,412	-	2,569	3.10%

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Salaries, Teaching			2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget	
20042701 514063	GA: Teacher - Elementary Ed	1,146,025	1,144,351	1,179,423	1,156,505	1,292,720	1,250,386	-	70,963	6.02%	
20042701 514068	GA: Teacher - Kindergarten	112,525	101,437	117,143	103,776	82,091	82,091	-	(35,052)	(29.92%)	
20042701 514071	GA: Teacher - Music	83,074	83,142	86,571	85,571	89,031	89,031	-	2,460	2.84%	
20042701 514076	GA: Teacher - Reading	86,991	66,097	68,041	90,721	93,345	93,345	-	25,304	37.19%	
20042702 514074	GA: Teacher - Physical Education	77,227	78,245	80,593	80,593	82,971	82,971	-	2,378	2.95%	
20042703 514084	GA: Teacher - Sped	222,410	244,755	287,085	295,460	307,875	307,875	-	20,790	7.24%	
20042704 514085	GA: Teacher - Speech/Language	62,951	63,930	68,006	68,006	71,454	71,454	-	3,448	5.07%	
20042709 514064	GA: Teacher - ELL -Ga	-	57,882	60,673	60,673	79,053	64,108	-	3,435	5.66%	
21041101 514022	MC: Counselor	75,135	76,201	78,632	78,632	81,093	81,093	-	2,461	3.13%	
21041104 514050	MC: Spec - Occup. Therapist -Mc	-	80,471	82,894	82,894	90,043	90,043	-	7,149	8.62%	
21042701 514060	MC: Teacher - Art	76,557	77,747	81,606	81,606	84,131	84,131	-	2,525	3.09%	
21042701 514063	MC: Teacher - Elementary Ed	1,381,322	1,363,888	1,321,222	1,280,836	1,285,077	1,285,077	-	(36,145)	(2.74%)	
21042701 514068	MC: Teacher - Kindergarten	82,549	85,009	90,017	87,952	92,568	92,568	-	2,551	2.83%	
21042701 514071	MC: Teacher - Music	50,846	51,637	54,856	54,856	58,057	58,057	-	3,201	5.84%	
21042701 514076	MC: Teacher - Reading	56,719	75,410	77,327	81,785	83,091	83,091	-	5,764	7.45%	
21042702 514074	MC: Teacher - Physical Education	87,921	90,850	93,163	93,216	95,557	95,557	-	2,394	2.57%	
21042703 514084	MC: Teacher - Sped	289,906	284,131	307,049	309,415	320,180	286,448	-	(20,601)	(6.71%)	
21042704 514085	MC: Teacher - Speech/Language	90,225	91,553	95,597	96,643	76,906	76,906	-	(18,691)	(19.55%)	
21042709 514064	MC: Teacher - ELL - Mc	-	40,836	41,576	41,576	54,076	54,076	-	12,500	30.07%	
22041101 514022	ME: Counselor	52,199	53,011	55,738	56,778	60,131	60,131	-	4,393	7.88%	
22042701 514060	ME: Teacher - Art	87,984	89,123	91,714	91,714	94,338	94,338	-	2,624	2.86%	
22042701 514063	ME: Teacher - Elementary Ed	1,523,823	1,571,851	1,558,137	1,542,353	1,537,341	1,537,341	-	(20,796)	(1.33%)	
22042701 514068	ME: Teacher - Kindergarten	111,192	112,678	80,313	99,898	103,950	103,950	-	23,637	29.43%	
22042701 514071	ME: Teacher - Music	91,336	92,462	95,019	96,722	99,346	99,346	-	4,327	4.55%	
22042701 514076	ME: Teacher - Reading	51,018	79,684	82,164	82,164	84,675	84,675	-	2,511	3.06%	
22042702 514074	ME: Teacher - Physical Education	77,921	79,112	81,606	83,144	85,855	85,855	-	4,249	5.21%	
22042703 514084	ME: Teacher - Sped	350,238	347,226	371,024	376,708	438,257	438,257	-	67,233	18.12%	
22042704 514085	ME: Teacher - Speech/Language	84,434	85,501	88,635	88,635	91,117	91,117	-	2,482	2.80%	
22042709 514064	ME: Teacher - ELL - Me	-	40,836	41,576	41,576	87,056	65,000	-	23,424	56.34%	
23042702 514075	PR: Teacher - Preschool Sped	-	371,151	441,825	440,886	456,832	456,832	-	15,007	3.40%	
23042703 514085	AB: Teacher - Speech/Language-Pre	-	152,505	157,656	157,656	186,395	186,395	-	28,739	18.23%	
23042704 514050	PR: Spec -Occup. Therapist -Presch	-	40,567	36,823	36,823	37,994	37,994	-	1,171	3.18%	

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Salaries, Teaching		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
15151701 514087	SH: Teacher - Student Activities	75,249	74,411	104,500	88,763	104,500	104,500	-	-	- %
16161701 514088	JH: Teacher - Stu Act/Intramurals	45,340	44,432	44,265	47,952	44,265	44,265	-	-	- %
16162701 514090	JH: Teacher - Summer Project	8,045	8,025	6,720	7,100	9,026	9,026	-	2,306	34.32%
Salaries, Teaching		31,924,482	31,837,610	32,879,652	32,416,760	34,035,232	33,992,708	-	1,113,056	3.39%
02 - Salaries, Prin/A Pri										
15040104 514004	SH: Assistant Principal	393,254	409,584	419,825	414,121	424,475	424,475	-	4,650	1.11%
15040104 514046	SH: Principal	139,740	140,425	143,936	143,936	147,534	147,534	-	3,598	2.50%
16040103 514004	JH: Assistant Principal	205,101	211,081	216,358	216,333	221,742	221,742	-	5,384	2.49%
16040103 514046	JH: Principal	120,743	127,000	130,175	130,163	133,417	133,417	-	3,242	2.49%
17040101 514046	BL: Principal	211,036	204,583	209,698	209,698	214,941	214,941	-	5,243	2.50%
18040101 514046	CN: Principal	204,234	204,234	209,340	209,340	214,573	214,573	-	5,233	2.50%
19040101 514046	DO: Principal	209,022	209,512	214,750	214,725	220,093	220,093	-	5,343	2.49%
20040101 514046	GA: Principal	215,802	215,772	221,166	221,129	226,658	226,658	-	5,492	2.48%
21040101 514046	MC: Principal	204,055	204,555	209,157	209,657	214,898	214,898	-	5,741	2.74%
22040101 514046	ME: Principal	206,459	208,449	213,660	213,648	218,990	218,990	-	5,330	2.49%
Salaries, Prin/A Pri		2,109,446	2,135,195	2,188,065	2,182,750	2,237,321	2,237,321	-	49,256	2.25%
03 - Salaries, Cntrl Admn										
05040103 514056	CO: Superintendent	180,000	180,000	185,400	185,400	192,816	192,816	-	7,416	4.00%
05040105 514030	CO: Director Of Pers/Admin Svcs	127,400	127,390	130,575	131,197	134,477	134,477	-	3,902	2.99%
05040106 514028	CO: Director - Finance	127,556	117,500	120,438	125,000	128,125	128,125	-	7,687	6.38%
05040106 514095	CO: Treasurer	11,091	17,804	20,000	39,042	20,500	20,500	-	500	2.50%
05040110 514034	CO: Director - Technology	113,002	113,002	115,827	115,827	118,723	118,723	-	2,896	2.50%
05041101 514032	CO: Director - Pps	30,634	25,630	110,546	100,000	128,125	128,125	-	17,579	15.90%
05042101 514011	CO: Coordinator	46,723	44,404	46,764	45,505	47,893	47,893	-	1,129	2.41%
14040103 514026	DW: Director - Curriculum	105,372	103,002	110,827	136,941	121,618	121,618	-	10,791	9.74%
14041101 514033	DW: Director - Sped	102,538	102,522	115,000	115,000	117,875	117,875	-	2,875	2.50%
14042101 514020	DW: Coordinator - Transportation	75,299	75,607	78,747	77,481	80,668	80,668	-	1,921	2.44%
23042701 514104	PR: Coordinator - Preschool	-	91,800	94,095	94,095	96,447	96,447	-	2,352	2.50%
16160104 514011	JH: Coordinator - Mcas	8,000	9,225	8,000	1,519	8,000	8,000	-	-	- %
Salaries, Cntrl Admn		1,048,045	1,135,797	1,136,219	1,167,007	1,195,267	1,195,267	-	59,048	5.20%
04 - Salaries, Supp Staff										

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Salaries, Supp Staff			2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION		Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
05040101 515007	CO: Admin Ast - School Committee		6,854	6,820	7,025	6,990	7,165	7,165	-	140	1.99%
05040104 515001	CO: Admin Ast		73,192	73,691	75,533	77,001	77,409	105,116	-	29,583	39.17%
05040106 514103	CO: Coordinator - Business		-	-	131,109	140,156	138,375	138,375	-	7,266	5.54%
05040106 514105	CO: Asst Treasurer		-	-	49,157	-	-	61,500	-	12,343	25.11%
05040107 515001	CO: Admin Ast		42,046	49,361	22,955	8,988	61,500	27,707	-	4,752	20.70%
05040107 515012	CO: Assistant - Payroll		56,794	57,091	57,916	56,399	58,769	58,769	-	853	1.47%
05040107 515014	CO: Bookkeeper - Accounts Payable		66,518	66,437	67,788	50,268	95,393	95,393	-	27,605	40.72%
05040107 515020	CO: Operator - Telephone		51,356	38,961	4,633	4,633	130,239	-	-	(4,633)	(100.00%)
05040107 515021	CO: Supervisor - Payroll		48,512	48,511	49,724	49,724	52,607	52,607	-	2,883	5.80%
05040108 514013	CO: Coordinator - Benefits		62,520	62,756	63,643	75,351	58,204	61,704	-	(1,939)	(3.05%)
05040108 515018	CO: Manager - Persnl - Non-Cert		140,162	134,471	144,354	145,769	153,565	153,565	-	9,211	6.38%
05040108 515019	CO: Messenger - Mail		7,268	7,725	7,377	3,301	7,488	7,488	-	111	1.50%
05040112 516013	CO: Aides/Paras - Technology		569,021	516,702	526,317	508,009	539,630	539,630	-	13,313	2.53%
05040118 515020	CO: Elem. Registrar		-	-	20,718	19,579	-	74,825	-	54,107	261.16%
05041102 515006	CO: Admin Ast - Pupil Svcs		65,760	13,197	12,640	12,022	12,954	12,954	-	314	2.48%
05042108 516031	CO: Crossing Guard		72,896	69,599	81,653	84,103	83,116	83,116	-	1,463	1.79%
13042101 515010	RT: Admin Ast - Transportation		-	-	-	-	-	-	-	-	- %
13042101 516026	RT: Bus Driver - Transportation		-	-	-	-	-	-	-	-	- %
13042101 516057	RT: Safety - Bus - Transportation		-	-	-	-	-	-	-	-	- %
14040102 515009	DW: Admin Ast - Sped		224,086	259,745	289,940	192,220	198,216	198,216	-	(91,724)	(31.64%)
14040104 515001	DW: Admin Ast		3,456	1,579	-	-	-	-	-	-	- %
14040104 515003	DW: Admin Ast - Curriculum		55,214	55,394	56,253	54,823	57,085	57,085	-	832	1.48%
14041106 516055	DW: Monitor - Bus - Sped		-	25,247	68,473	40,774	78,744	78,744	-	10,271	15.00%
14042102 515010	DW: Admin Ast - Transportation		28,770	29,671	29,331	28,565	29,957	29,957	-	626	2.13%
14042103 516026	DW: Bus Driver - Transportation		987,595	1,084,827	1,074,194	1,021,771	1,090,307	1,036,758	-	(37,436)	(3.49%)
14042103 516035	DW: Dispatcher - Transportation		64,332	64,331	65,939	65,939	67,587	133,187	-	67,248	101.99%
14042103 516057	DW: Safety - Bus - Transportation		35,466	2,667	4,500	1,672	4,500	4,500	-	-	- %
14042110 515001	DW: Admin Ast		28,770	29,056	29,331	28,565	29,957	29,957	-	626	2.13%
15040101 516036	SH: Duties & Securities		119,585	101,530	106,838	117,596	120,345	120,345	-	13,507	12.64%
15040102 515004	SH: Admin Ast - Department Chair		16,270	32,436	33,621	16,784	29,631	29,631	-	(3,990)	(11.87%)
15040103 515001	SH: Admin Ast		65,066	65,462	66,297	66,664	67,914	67,914	-	1,617	2.44%
15040105 515001	SH: Admin Ast		187,086	183,653	188,042	186,950	167,797	167,797	-	(20,245)	(10.77%)

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Salaries, Supp Staff		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
15040105 515008	SH: Admin Ast - Sh Registrar	-	53,376	54,464	58,573	55,255	55,255	-	791	1.45%
15040105 515013	SH: Bookkeeper	51,355	51,553	52,374	56,173	53,165	53,165	-	791	1.51%
15040108 515005	SH: Sh Admin Asst - Music	-	18,387	21,933	26,917	28,201	28,201	-	6,268	28.58%
15041102 516004	SH: Aides/Paras - Faculty/Stu Spt	47,048	47,048	48,224	48,224	49,430	49,430	-	1,206	2.50%
15041102 516067	SH: Trainer - Drug & Alcohol	60,600	60,600	61,509	61,206	62,124	62,124	-	615	1.00%
15041103 514044	SH: Nurse	198,073	203,712	210,018	209,943	217,491	217,491	-	7,473	3.56%
15041104 514047	SH: Psychologist	348,188	288,605	356,094	299,790	368,303	310,873	-	(45,221)	(12.70%)
15042702 516002	SH: Aides/Paras - Academic Support	44,592	43,341	46,000	44,491	60,948	60,948	-	14,948	32.50%
15042702 516010	SH: Aides/Paras - Science	29,440	29,292	29,865	30,014	30,454	30,454	-	589	1.97%
15042702 516014	SH: Aides/Paras - Tech Education	96,121	97,134	98,016	98,188	100,897	100,897	-	2,881	2.94%
15042702 516015	SH: Aides/Paras - World Language	15,727	16,145	16,488	16,488	16,738	-	-	(16,488)	(100.00%)
15042704 516006	SH: Aides/Paras - Media Center	44,996	46,386	48,856	49,832	51,040	51,040	-	2,184	4.47%
15042708 516011	SH: Aides/Paras - Sped	164,097	212,658	227,930	219,608	178,799	178,799	-	(49,131)	(21.56%)
16040101 515001	JH: Admin Ast	37,658	43,328	44,125	42,848	44,999	44,999	-	874	1.98%
16040102 516036	JH: Duties & Securities	37,680	32,228	38,238	29,757	49,703	49,703	-	11,465	29.98%
16040104 515001	JH: Admin Ast	103,938	106,640	98,042	97,101	99,679	99,679	-	1,637	1.67%
16041102 514044	JH: Nurse	69,583	70,645	72,305	72,305	76,387	76,387	-	4,082	5.65%
16041103 514047	JH: Psychologist	167,999	148,914	175,942	152,404	181,162	181,162	-	5,220	2.97%
16042702 516014	JH: Aides/Paras - Tech Education	67,771	52,014	53,314	53,777	55,121	55,121	-	1,807	3.39%
16042704 516002	JH: Aides/Paras - Academic Support	26,826	12,234	27,550	-	27,963	27,963	-	413	1.50%
16042707 516011	JH: Aides/Paras - Sped	309,082	273,107	315,112	248,937	286,250	286,250	-	(28,862)	(9.16%)
17040102 515001	BL: Admin Ast	60,696	58,098	63,150	61,731	64,910	64,910	-	1,760	2.79%
17040103 516054	BL: Monitor	18,234	32,522	27,858	24,557	28,276	28,276	-	418	1.50%
17040104 516013	BL: Aides/Paras - Technology	28,276	16,418	16,050	16,050	16,293	16,293	-	243	1.51%
17041102 514044	BL: Nurse	68,560	69,626	71,945	71,945	74,884	74,884	-	2,939	4.09%
17041103 514047	BL: Psychologist	55,093	55,572	57,123	56,545	77,287	77,287	-	20,164	35.30%
17042702 516001	BL: Aides/Paras	96,436	93,811	79,286	102,906	80,475	80,475	-	1,189	1.50%
17042707 516011	BL: Aides/Paras - Sped	396,439	396,998	374,599	337,234	307,562	307,562	-	(67,037)	(17.90%)
17042709 516005	BL: Aides/Paras - Kindergarten	-	-	-	12,792	13,317	13,317	-	13,317	- %
17042709 516009	BL: Aides/Paras - Reading	-	-	-	-	-	-	-	-	- %
18040102 515001	CN: Admin Ast	63,519	63,751	64,889	58,757	63,614	63,614	-	(1,275)	(1.96%)
18040103 516054	CN: Monitor	23,262	30,142	27,858	33,372	28,276	28,276	-	418	1.50%

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18040104 516013	CN: Aides/Paras - Technology	16,158	17,226	16,488	16,488	16,738	16,738	-	250	1.52%
18041102 514044	CN: Nurse	68,580	66,332	71,256	68,276	74,188	74,188	-	2,932	4.11%
18041103 514047	CN: Psychologist - Cn	-	79,646	82,646	82,646	85,249	85,249	-	2,603	3.15%
18042705 516011	CN: Aides/Paras - Sped	81,225	109,698	159,442	211,203	203,615	203,615	-	44,173	27.70%
18042706 516005	CN: Aides/Paras - Kindergarten	-	-	11,516	-	11,114	11,114	-	(402)	(3.49%)
18042706 516009	CN: Aides/Paras - Reading	78,114	112,379	79,286	104,185	80,475	80,475	-	1,189	1.50%
18042707 516006	CN: Aides/Paras - Media Center	22,822	33,176	24,681	34,145	26,401	26,401	-	1,720	6.97%
19040102 515001	DO: Admin Ast	65,407	63,084	64,557	62,711	65,517	65,517	-	960	1.49%
19040103 516054	DO: Monitor	23,262	27,971	27,858	27,307	28,276	28,276	-	418	1.50%
19040104 516013	DO: Aides/Paras - Technology	16,159	16,964	16,401	19,033	19,289	19,289	-	2,888	17.61%
19041102 514044	DO: Nurse	62,944	63,093	67,246	65,663	70,673	70,673	-	3,427	5.10%
19041103 514047	DO: Psychologist -Douglas	-	-	31,721	31,721	32,725	32,725	-	1,004	3.17%
19042705 516011	DO: Aides/Paras - Sped	121,213	133,011	149,552	175,895	177,080	177,080	-	27,528	18.41%
19042706 516005	DO: Aides/Paras - Kindergarten	-	-	11,516	11,799	-	-	-	(11,516)	(100.00%)
19042706 516009	DO: Aides/Paras - Reading	80,868	80,129	82,081	74,067	83,312	83,312	-	1,231	1.50%
19042707 516006	DO: Aides/Paras - Media Center	21,590	20,930	25,564	25,690	25,941	25,941	-	377	1.47%
20040102 515001	GA: Admin Ast	60,445	63,411	63,283	61,429	62,499	62,499	-	(784)	(1.24%)
20040103 516054	GA: Monitor	23,262	30,346	27,858	31,564	28,276	28,276	-	418	1.50%
20040104 516013	GA: Aides/Paras - Technology	18,312	18,308	18,581	19,033	19,289	19,289	-	708	3.81%
20041102 514044	GA: Nurse	93,490	95,175	99,863	99,910	105,285	105,285	-	5,422	5.43%
20041103 514047	GA: Psychologist - Gates	-	96,305	98,896	98,896	65,450	65,450	-	(33,446)	(33.82%)
20042705 516011	GA: Aides/Paras - Sped	221,105	161,216	187,975	190,651	187,861	187,861	-	(114)	(0.06%)
20042706 516005	GA: Aides/Paras - Kindergarten	-	-	20,940	22,862	11,687	11,687	-	(9,253)	(44.19%)
20042706 516009	GA: Aides/Paras - Reading	78,114	99,686	79,286	99,759	80,475	80,475	-	1,189	1.50%
20042707 516006	GA: Aides/Paras - Media Center	22,753	25,774	25,910	27,552	27,358	27,358	-	1,448	5.59%
21040102 515001	MC: Admin Ast	61,763	63,158	63,482	61,755	64,910	64,910	-	1,428	2.25%
21040103 516054	MC: Monitor	23,262	18,742	27,858	23,803	28,276	28,276	-	418	1.50%
21040104 516013	MC: Aides/Paras - Technology	16,158	20,965	21,489	26,058	41,281	41,281	-	19,792	92.10%
21041102 514044	MC: Nurse	77,104	78,172	80,601	80,601	83,061	83,061	-	2,460	3.05%
21041103 514047	MC: Psychologist - Mc	-	85,446	88,031	88,031	91,344	91,344	-	3,313	3.76%
21042705 516019	MC: Assistant - Sped	215,046	208,597	246,329	231,251	238,502	238,502	-	(7,827)	(3.18%)
21042706 516005	MC: Aides/Paras - Kindergarten	-	-	11,890	12,273	12,779	12,779	-	889	7.48%

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Salaries, Supp Staff		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
21042706 516009	MC: Aides/Paras - Reading	78,114	115,020	79,286	110,541	80,475	80,475	-	1,189	1.50%
21042707 516007	MC: Aides/Paras - Media Support	22,256	27,791	25,029	24,607	26,232	26,232	-	1,203	4.81%
22040102 515001	ME: Admin Ast	70,320	74,630	72,164	73,561	72,729	72,729	-	565	0.78%
22040103 516054	ME: Monitor	23,262	23,723	27,858	25,379	28,276	28,276	-	418	1.50%
22040104 516013	ME: Aides/Paras - Technology	-	20,965	21,489	26,058	41,281	41,281	-	19,792	92.10%
22041102 514044	ME: Nurse	77,074	78,142	80,571	80,571	83,031	83,031	-	2,460	3.05%
22041103 514047	ME: Psychologist - Merriam	-	24,943	30,182	54,191	65,215	65,215	-	35,033	116.07%
22042705 516011	ME: Aides/Paras - Sped	258,630	268,810	283,502	287,598	293,566	293,566	-	10,064	3.55%
22042706 516005	ME: Aides/Paras - Kindergarten	39,141	39,044	23,032	23,414	23,374	23,374	-	342	1.48%
22042706 516006	ME: Aides/Paras - Media Center	22,857	23,356	25,932	25,991	26,316	26,316	-	384	1.48%
22042706 516009	ME: Aides/Paras - Reading	84,914	80,458	86,188	96,335	87,481	87,481	-	1,293	1.50%
23042705 516011	AB: Aides/Paras - Preschool -Sped	-	87,900	103,920	111,198	111,518	111,518	-	7,598	7.31%
14072101 524029	DW: Cntrd Svcs-Safety-Bus-Tran	-	1,230	5,000	125	5,000	5,000	-	-	- %
15081706 516024	SH: Bus Driver - Performing Arts	5,725	4,508	5,725	5,055	5,840	5,840	-	115	2.01%
15151702 516038	SH: Event Staff - Graduation	3,000	3,710	3,045	846	3,100	3,100	-	55	1.81%
Salaries, Supp Staff		8,469,123	8,573,518	9,171,464	8,888,806	9,369,817	9,311,200	-	139,736	1.52%
05 - Salaries, Athletics										
14048101 514025	DW: Director	122,312	118,287	122,739	110,000	112,750	112,750	-	(9,989)	(8.14%)
15048101 514010	SH: Coach	5,239	7,247	5,266	7,320	8,776	8,776	-	3,510	66.65%
15048102 514010	SH: Coach	6,504	6,472	6,537	-	6,602	6,602	-	65	0.99%
15048103 514010	SH: Coach	16,830	16,747	16,914	12,134	17,084	17,084	-	170	1.01%
15048104 514010	SH: Coach	6,558	6,525	6,592	7,965	6,658	6,658	-	66	1.00%
15048105 514010	SH: Coach	12,073	10,436	12,134	13,727	17,084	17,084	-	4,950	40.79%
15048106 514010	SH: Coach	5,239	5,214	5,266	5,266	5,319	5,319	-	53	1.01%
15048107 514010	SH: Coach	5,239	9,214	5,266	5,266	5,319	5,319	-	53	1.01%
15048108 514010	SH: Coach	10,732	10,679	10,786	10,786	10,893	10,893	-	107	0.99%
15048109 514010	SH: Coach	32,521	32,361	32,684	32,683	33,012	33,012	-	328	1.00%
15048110 514010	SH: Coach	6,558	6,526	6,592	6,552	6,658	6,658	-	66	1.00%
15048111 514010	SH: Coach	8,648	8,431	8,689	8,431	8,776	8,776	-	87	1.00%
15048112 514010	SH: Coach	12,381	11,424	12,381	-	12,381	12,381	-	-	- %
15048113 514010	SH: Coach	19,220	15,638	19,284	8,498	19,476	19,476	-	192	1.00%
15048114 514010	SH: Coach	8,264	6,629	8,264	6,629	9,225	9,225	-	961	11.63%

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Salaries, Athletics			2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION		Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
15048115 514010	SH: Coach		6,504	6,472	6,537	-	6,602	6,602	-	65	0.99%
15048116 514010	SH: Coach		6,504	6,472	6,537	-	6,602	6,602	-	65	0.99%
15048117 514010	SH: Coach		5,239	5,214	5,266	5,266	5,319	5,319	-	53	1.01%
15048118 514010	SH: Coach		12,051	11,314	12,112	12,112	12,234	12,234	-	122	1.01%
15048119 514010	SH: Coach		8,645	8,603	8,689	9,260	8,776	8,776	-	87	1.00%
15048120 514010	SH: Coach		10,573	10,679	10,786	-	10,893	10,893	-	107	0.99%
15048121 514010	SH: Coach		6,629	6,629	6,629	6,629	6,629	6,629	-	-	- %
15048122 514010	SH: Coach		10,794	10,679	10,794	10,786	10,893	10,893	-	99	0.92%
15048123 514010	SH: Coach		12,381	12,245	12,381	-	12,381	12,381	-	-	- %
15048124 514010	SH: Coach		10,573	16,019	10,786	10,786	10,893	10,893	-	107	0.99%
15048125 514010	SH: Coach		4,165	4,207	4,249	4,249	4,291	4,291	-	42	0.99%
15048126 514010	SH: Coach		7,512	7,512	7,512	7,512	7,512	7,512	-	-	- %
15048127 514010	SH: Coach		16,830	16,978	17,072	16,914	17,084	17,084	-	12	0.07%
15048134 514010	SH: Coach		4,037	3,389	5,266	-	5,319	5,319	-	53	1.01%
15048135 514010	SH: Coach		7,442	3,390	8,689	-	8,776	8,776	-	87	1.00%
15048138 515002	SH: Admin Ast - Athletics -Sh		-	23,093	21,933	26,917	28,201	28,201	-	6,268	28.58%
15048139 516064	SH: Athletics Trainer - Sh		-	67,000	68,675	68,675	70,392	70,392	-	1,717	2.50%
16048100 514025	JH: Director - Jh Athletics		-	3,414	2,500	2,500	4,035	4,035	-	1,535	61.40%
15138103 516072	SH: Officials		-	-	3,500	-	3,535	3,535	-	35	1.00%
15138104 516072	SH: Officials		-	-	2,660	-	2,686	2,686	-	26	0.98%
15138105 516072	SH: Officials		-	-	4,066	-	4,106	4,106	-	40	0.98%
15138106 516072	SH: Officials		1,000	-	1,000	-	1,010	1,010	-	10	1.00%
15138107 516072	SH: Officials		-	-	3,610	-	3,646	3,646	-	36	1.00%
Salaries, Athletics			497,703	495,549	520,643	416,863	531,828	531,828	-	11,185	2.15%
06 - Salaries, Buildings											
13042101 516053	RT: Mechanic - Transportation		-	-	-	-	-	-	-	-	- %
14040114 516068	DW: Trainer - Energy		62,730	62,730	64,298	64,298	65,905	65,905	-	1,607	2.50%
14042103 516053	DW: Mechanic - Transportation		69,510	69,771	70,551	68,702	71,841	71,841	-	1,290	1.83%
14042104 516047	DW: Mnt & Repr - Bldgs		61,361	62,060	62,326	60,695	63,242	63,242	-	916	1.47%
14042104 516049	DW: Mnt & Repr - Grounds		61,361	61,172	62,326	60,695	63,242	63,242	-	916	1.47%
14042105 516034	DW: Custodian - Summer		30,000	50,823	30,000	52,510	30,000	30,000	-	-	- %
14042105 516047	DW: Mnt & Repr - Bldgs		289,188	291,859	294,216	280,907	300,837	300,837	-	6,621	2.25%

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Salaries, Buildings		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
14042105 516048	DW: Mnt & Repr - Bldgs - Summer	40,000	32,660	40,000	22,083	40,000	40,000	-	-	- %
14042105 516950	DW: K-12 Security	64,264	66,047	65,224	64,806	66,285	66,285	-	1,061	1.63%
16042102 516034	JH: Custodian - Summer	-	-	-	-	-	-	-	-	- %
14072111 516056	DW: Plowing And Sweeping	30,750	54,940	30,750	-	30,750	30,750	-	-	- %
Salaries, Buildings		709,164	752,062	719,691	674,696	732,102	732,102	-	12,411	1.72%
07 - Salaries, Custodial										
14042105 516033	DW: Custodian	54,102	54,969	55,155	53,717	55,966	55,966	-	811	1.47%
15042101 516033	SH: Custodian	438,342	405,917	418,378	387,700	427,707	427,707	-	9,329	2.23%
16042102 516033	JH: Custodian	341,230	334,670	346,336	336,402	351,643	351,643	-	5,307	1.53%
17042101 516033	BL: Custodian	152,462	117,229	127,252	123,661	133,140	133,140	-	5,888	4.63%
18042101 516033	CN: Custodian	106,618	73,101	111,268	108,329	111,385	111,385	-	117	0.11%
19042101 516033	DO: Custodian	78,889	80,159	81,160	81,409	83,251	83,251	-	2,091	2.58%
20042101 516033	GA: Custodian	101,140	82,334	105,187	102,891	108,963	108,963	-	3,776	3.59%
21042101 516033	MC: Custodian	106,209	80,835	107,801	97,755	109,493	109,493	-	1,692	1.57%
22042101 516033	ME: Custodian	116,847	117,402	118,697	115,589	120,447	120,447	-	1,750	1.47%
Salaries, Custodial		1,495,839	1,346,615	1,471,234	1,407,454	1,501,995	1,501,995	-	30,761	2.09%
08 - Salaries, Home Instr										
14052706 514035	DW: Instructor - Home - Sped	17,044	4,020	20,000	113	20,000	8,500	-	(11,500)	(57.50%)
Salaries, Home Instr		17,044	4,020	20,000	113	20,000	8,500	-	(11,500)	(57.50%)
09 - Salaries, Misc Ps										
14041105 514012	DW: Sped Teacher -Dw	128,287	53,000	54,325	54,325	31,819	31,819	-	(22,506)	(41.43%)
17042707 516065	BL: Trainer - Autistic - Bl	-	-	-	-	146,333	146,333	-	146,333	- %
18042705 516065	CN: Trainer - Autistic -Cn	-	276,911	304,379	307,343	312,280	312,280	-	7,901	2.60%
20042705 516065	GA: Trainer - Autistic -Gates	-	28,218	32,173	32,173	33,868	33,868	-	1,695	5.27%
23041105 514012	PR: Coordinator - Autistic -Presch	-	76,458	79,302	79,302	81,813	81,813	-	2,511	3.17%
23042705 516065	AB: Trainer - Autistic-Abrsd Pres	-	220,491	300,391	297,354	221,420	221,420	-	(78,971)	(26.29%)
14050101 516058	DW: Svcs - Work Study	3,000	1,014	3,000	-	3,000	3,000	-	-	- %
14051103 516012	DW: Aides/Paras - Sped - Summer	85,000	86,580	-	-	-	-	-	-	- %
14051104 514077	DW: Teacher - Referral - Sped	57,750	152,067	110,750	36,356	110,750	110,750	-	-	- %
14051105 524030	DW: Cntrd Svcs - Spec - Sped	293,851	324,361	309,198	309,179	292,000	292,000	-	(17,198)	(5.56%)
14051105 524039	DW: Cntrd Svcs-Tutor-Home-Sped	20,000	20,150	25,000	2,000	15,000	15,000	-	(10,000)	(40.00%)

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ACCOUNT	DESCRIPTION	2015 Revised Budget	2015 Actual & Enc	2016 Revised Budget	2016 YTD Thru EOM Dec	2017 Finance Total	2017 Superintendent Total	2017 School Comm. Total	\$ Diff 2016 Budget	% Chg 2016 Budget
Salaries, Misc Ps										
14051111	514055	DW: Spec - Summer - Sped	127,700	123,788	194,332	197,728	207,158	207,158	-	12,826 6.60%
14051112	524129	DW: Svcs - Translation	30,000	46,130	25,000	25,000	56,000	56,000	-	31,000 124.00%
14051119	514045	DW: Nurse - Summer	16,225	11,830	20,000	20,000	25,000	25,000	-	5,000 25.00%
14051125	516008	DW: Aides/Paras - Medical - Sped	42,000	552	-	-	-	-	-	- - %
14052708	524030	DW: Cntrd Svcs - Spec - Sped	-	-	-	613	-	-	-	- - %
15051102	514024	SH: Counselor - Summer	18,725	32,422	33,000	31,556	30,000	30,000	-	(3,000) (9.09%)
16051101	514024	JH: Counselor - Summer	5,000	8,677	8,825	8,824	8,825	8,825	-	- - %
Salaries, Misc Ps		1,411,089	1,513,304	1,499,675	1,401,753	1,575,266	1,575,266	-	75,591	5.04%
11 - Salaries, Subs Misc										
05040104	515700	CO: Subs - Admin Ast	1,022	5,662	36,210	3,954	3,000	3,000	-	(33,210) (91.71%)
05042108	516701	CO: Subs - Crossing Guard	2,100	-	2,100	-	2,100	2,100	-	- - %
05042108	516702	CO: Subs - Crossing Guard - Tran	3,000	-	3,000	-	3,000	3,000	-	- - %
14040104	515700	DW: Subs - Admin Ast	2,100	-	2,100	1,668	2,100	2,100	-	- - %
14042103	516700	DW: Subs - Bus Driver - Tran	525	-	525	-	525	525	-	- - %
14042107	516703	DW: Subs - Custodian	1,000	14,738	1,000	6,960	1,000	1,000	-	- - %
14042704	514701	DW: Subs - Certified - Other	94,000	90,999	94,000	29,545	94,000	94,000	-	- - %
15040105	515700	SH: Subs - Admin Ast	578	-	578	-	578	578	-	- - %
15042101	516703	SH: Subs - Custodian	18,000	3,794	18,000	-	18,000	10,000	-	(8,000) (44.44%)
16042102	516703	JH: Subs - Custodian	8,000	620	8,000	-	8,000	6,000	-	(2,000) (25.00%)
17040102	515700	BL: Subs - Admin Ast	-	491	-	331	-	-	-	- - %
17042101	516703	BL: Subs - Custodian	4,480	-	4,480	653	4,480	5,000	-	520 11.61%
18040102	515700	CN: Subs - Admin Ast	525	506	525	341	525	525	-	- - %
18042101	516703	CN: Subs - Custodian	7,350	611	7,350	116	7,350	5,000	-	(2,350) (31.97%)
19040102	515700	DO: Subs - Admin Ast	1,200	589	1,200	172	1,200	1,200	-	- - %
19042101	516703	DO: Subs - Custodian	12,350	-	12,350	1,008	12,350	5,000	-	(7,350) (59.51%)
20040102	515700	GA: Subs - Admin Ast	525	1,313	525	171	525	525	-	- - %
20042101	516703	GA: Subs - Custodian	7,350	2,139	7,350	232	7,350	5,000	-	(2,350) (31.97%)
21040102	515700	MC: Subs - Admin Ast	525	335	525	437	525	525	-	- - %
21042101	516703	MC: Subs - Custodian	5,000	-	5,000	1,900	5,000	5,000	-	- - %
22040102	515700	ME: Subs - Admin Ast	525	186	525	172	525	525	-	- - %
22042101	516703	ME: Subs - Custodian	12,350	750	12,350	-	12,350	5,000	-	(7,350) (59.51%)
05051103	515700	CO: Subs - Admin Ast	3,588	17,284	3,588	1,873	3,588	3,588	-	- - %

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Salaries, Subs Misc		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
05072114 524163	CO: Subs - Crossing Guards C/S	-	7,357	1,500	561	1,500	1,500	-	-	- %
Salaries, Subs Misc		186,093	147,373	222,781	50,092	189,571	160,691	-	(62,090)	(27.87%)
12 - Salaries, Subs Instr										
14022702 516705	DW: Subs - Prof Dev	10,200	12,893	10,200	-	10,200	10,200	-	-	- %
05040109 516030	CO: Coordinator - Substitutes	3,074	-	3,074	-	-	-	-	(3,074)	(100.00%)
14042701 514700	DW: Subs - Certified	311,400	426,773	311,400	108,365	311,400	361,400	-	50,000	16.06%
14042704 514702	DW: Subs - Certified - Sick	100,000	128,218	131,826	58,451	131,826	131,826	-	-	- %
16042701 514702	JH: Subs - Certified - Sick	31,826	25,821	-	40	-	-	-	-	- %
16042708 514700	JH: Subs - Certified	10,763	12,638	10,763	1,593	10,763	10,763	-	-	- %
17042712 514700	BL: Subs - Certified	5,000	3,736	5,000	1,255	5,000	5,000	-	-	- %
18042708 514700	CN: Subs - Certified	4,000	3,385	4,000	618	4,000	4,000	-	-	- %
19042708 514700	DO: Subs - Certified	2,453	3,052	2,453	1,178	2,453	2,453	-	-	- %
20042708 514700	GA: Subs - Certified	5,000	3,869	5,000	2,179	5,000	5,000	-	-	- %
21042708 514700	MC: Subs - Certified	2,000	6,149	2,000	2,385	2,000	2,000	-	-	- %
22042707 514700	ME: Subs - Certified	6,000	5,829	6,000	2,989	6,000	6,000	-	-	- %
15152713 514700	SH: Subs - Prof Dev	10,250	8,746	10,404	3,065	15,000	15,000	-	4,596	44.18%
15152713 514702	SH: Subs - Certified - Sick	22,550	14,160	22,888	-	24,000	24,000	-	1,112	4.86%
20202702 524034	GA: Cntrd Svcs - Teacher - Subs	-	500	5,500	-	5,500	5,500	-	-	- %
Salaries, Subs Instr		524,516	655,768	530,508	182,118	533,142	583,142	-	52,634	9.92%
13 - Salaries, Overtime										
05040104 515800	CO: Overtime	1,050	2,174	1,050	39	1,050	1,050	-	-	- %
05040104 515802	CO: Overtime - Admin Ast - Subs	2,000	776	2,000	-	2,000	2,000	-	-	- %
05040107 515801	CO: Overtime - Admin Ast	-	2,203	-	1,472	-	-	-	-	- %
13042101 515804	RT: Overtime - Transportation	-	-	-	-	-	-	-	-	- %
14042102 515803	DW: Overtime - Admin Ast - Tran	24,000	17,328	24,000	8,818	24,000	24,000	-	-	- %
14042103 516800	DW: Overtime - Bus Driver - Tran	11,365	10,218	11,365	671	11,365	11,365	-	-	- %
14042103 516802	DW: Overtime - Dispatcher - Tran	10,000	14,011	10,000	6,230	10,000	-	-	(10,000)	(100.00%)
14042103 516805	DW: Overtime - Mechanic - Tran	8,000	1,634	8,000	-	8,000	8,000	-	-	- %
14042104 516801	DW: Overtime - Custodian	16,000	63,951	16,000	35,667	16,000	26,000	-	10,000	62.50%
14042104 516803	DW: Overtime - Grounds	28,000	24,891	28,000	10,236	28,000	28,000	-	-	- %
14042105 516801	DW: Overtime - Custodian	10,000	-	10,000	-	10,000	-	-	(10,000)	(100.00%)

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14042105 516804	DW: Overtime - Mnt & Repr - Bldgs	44,000	56,941	44,000	33,494	44,000	44,000	-	-	- %
14042106 516806	DW: Overtime - Security	630	4,852	630	-	630	630	-	-	- %
15040105 515801	SH: Overtime - Admin Ast	-	1,185	-	-	-	-	-	-	- %
15040106 516806	SH: Overtime - Security	27,000	12,502	27,000	-	27,000	27,000	-	-	- %
16040104 515801	JH: Overtime - Admin Ast	210	405	210	85	210	210	-	-	- %
16042101 516806	JH: Overtime - Security	9,000	13,271	9,000	-	9,000	9,000	-	-	- %
17042101 516801	BL: Overtime - Custodian	-	1,111	-	106	-	-	-	-	- %
17042102 516806	BL: Overtime - Security	6,000	212	6,000	-	6,000	6,000	-	-	- %
18042101 516801	CN: Overtime - Custodian	-	463	-	-	-	-	-	-	- %
18042102 516806	CN: Overtime - Security	11,000	3,035	11,000	215	11,000	11,000	-	-	- %
19042102 516806	DO: Overtime - Security	11,000	18,174	11,000	-	11,000	11,000	-	-	- %
20042102 516806	GA: Overtime - Security	6,300	3,469	6,300	-	6,300	6,300	-	-	- %
21042102 516806	MC: Overtime - Security	11,000	2,530	11,000	-	11,000	11,000	-	-	- %
22042102 516806	ME: Overtime - Security	6,300	83	6,300	-	6,300	6,300	-	-	- %
Salaries, Overtime		242,855	255,418	242,855	97,033	242,855	232,855	-	(10,000)	(4.12%)
14 - Stipends, Curr/Instr										
14020102 514913	DW: Stipend - R & D	9,500	12,495	49,000	47,066	49,000	49,000	-	-	- %
14020102 514916	DW: Stipend - Training & Education	62,840	54,645	68,000	8,069	68,000	68,000	-	-	- %
14022704 514907	DW: Stipend - Mentor	26,196	30,796	32,000	-	32,000	32,000	-	-	- %
17040104 516902	BL: Stipend - Website	1,500	1,000	1,500	-	15,000	1,500	-	-	- %
18040104 516902	CN: Stipend - Website	1,000	1,000	1,000	-	1,000	1,000	-	-	- %
19040104 516902	DO: Stipend - Website	1,000	1,000	1,000	-	1,000	1,000	-	-	- %
20040104 516902	GA: Stipend - Website	1,000	1,000	1,000	-	1,000	1,000	-	-	- %
21040104 516902	MC: Stipend - Website	1,000	1,000	1,000	-	1,000	1,000	-	-	- %
22040104 516902	ME: Stipend - Website	1,000	1,000	1,000	-	1,000	1,000	-	-	- %
14060110 514913	DW: Stipend - R & D	-	-	5,475	5,475	-	-	-	(5,475)	(100.00%)
15152715 514909	SH: Stipend - Professional	2,050	4,446	2,081	5,200	-	-	-	(2,081)	(100.00%)
15152716 514906	SH: Stipend - Meetings & Trainings	5,125	5,175	5,202	117	5,000	5,000	-	(202)	(3.88%)
16162701 514909	JH: Stipend - Professional	-	-	5,500	-	5,500	5,500	-	-	- %
Stipends, Curr/Instr		112,211	113,557	173,758	65,927	179,500	166,000	-	(7,758)	(4.46%)
15 - Fringes, Course Reim										

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Fringes, Course Reim										
05040111 524122	CO: Reimbursement - Non-Aea Cour	20,000	12,904	20,000	600	20,000	20,000	-	-	- %
14040106 524121	DW: Reimbursement - Aea Course	36,000	27,283	36,000	25,854	36,000	36,000	-	-	- %
Fringes, Course Reim		56,000	40,187	56,000	26,454	56,000	56,000	-	0	- %
16 - Fringes, Hlth Insur										
05030110 570001	CO: Ins - Bcbs - Active	-	17,266	9,837	5,646	10,912	10,912	-	1,075	10.93%
05030110 570002	CO: Ins - Bcbs - Ppo - Active	19,676	17,273	19,920	11,440	22,110	22,110	-	2,190	10.99%
05030110 570008	CO: Ins - Health - Ofb	-	9,994	12,313	-	-	-	-	(12,313)	(100.00%)
05030110 570010	CO: Ins - Hphc - Active	3,640,849	3,513,894	3,946,398	2,185,754	4,103,862	4,103,862	-	157,464	3.99%
05030110 570018	CO: Ins - Nwbc - Active	3,688,531	3,373,827	3,955,778	2,289,279	4,436,791	4,436,791	-	481,013	12.16%
14030101 570004	DW: Ins - Bcbs - Ppo - Tran	12,298	(5,704)	-	-	-	-	-	-	- %
14030101 570012	DW: Ins - Hphc - Tran - Active	32,274	81,969	83,825	77,202	139,501	139,501	-	55,676	66.42%
14030101 570020	DW: Ins - Nwbc - Tran - Active	201,643	211,914	245,624	139,278	242,067	242,067	-	(3,557)	(1.45%)
Fringes, Hlth Insur		7,595,271	7,220,434	8,273,695	4,708,600	8,955,243	8,955,243	-	681,548	8.24%
17 - Fringes, H Insur Ret										
05030112 570003	CO: Ins - Bcbs - Ppo - Retirees	49,190	34,587	41,504	14,952	27,683	27,683	-	(13,821)	(33.30%)
05030112 570005	CO: Ins - Bcbs - Retirees	572,232	507,288	550,852	229,212	451,786	451,786	-	(99,066)	(17.98%)
05030112 570011	CO: Ins - Hphc - Retirees	116,530	19,523	19,233	35,290	179,548	179,548	-	160,315	833.54%
05030112 570015	CO: Ins - Life - Admin - Retirees	750	514	750	248	600	600	-	(150)	(20.00%)
05030112 570016	CO: Ins - Life - Retirees	-	-	-	177	2,160	2,160	-	2,160	- %
05030112 570019	CO: Ins - Nwbc - Retirees	66,264	146,954	232,107	122,128	262,907	262,907	-	30,800	13.27%
05030112 570026	CO: Ins - Tufts - Retirees	99,127	71,950	79,795	30,550	66,213	66,213	-	(13,582)	(17.02%)
Fringes, H Insur Ret		904,093	780,816	924,241	432,557	990,897	990,897	-	66,656	7.21%
18 - Fringes, Lif/Dis Ins										
05030110 570013	CO: Ins - Life - Active	10,823	30,937	20,000	8,798	23,100	23,100	-	3,100	15.50%
05030110 570014	CO: Ins - Life - Admin	17,760	16,289	18,000	8,260	17,800	17,800	-	(200)	(1.11%)
Fringes, Lif/Dis Ins		28,583	47,225	38,000	17,058	40,900	40,900	-	2,900	7.63%
19 - Fringes, Unemplmnt										
05040114 570060	CO: Unemploy Compensation	25,000	11,734	25,000	34,679	25,000	40,000	-	15,000	60.00%
Fringes, Unemplmnt		25,000	11,734	25,000	34,679	25,000	40,000	-	15,000	60.00%
20 - Fringes, Workrs Comp										

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Fringes, Workrs Comp										
05030110	570061 CO: Workers Compensation	293,446	226,883	319,262	231,473	298,612	245,200	-	(74,062)	(23.20%)
05030113	570061 WO: Workers Comp - Transp	46,000	46,054	29,150	29,147	49,800	49,800	-	20,650	70.84%
Fringes, Workrs Comp		339,446	272,937	348,412	260,619	348,412	295,000	-	(53,412)	(15.33%)
21 - Fringes, Mcrs										
05030117	570033 CO: Retirement - Middlesex County	1,756,208	1,756,208	1,961,424	1,961,424	2,086,065	2,086,065	-	124,641	6.35%
Fringes, Mcrs		1,756,208	1,756,208	1,961,424	1,961,424	2,086,065	2,086,065	-	124,641	6.35%
22 - Fringes, Medicare										
05030117	570017 CO: Ins - Medicare	817,453	732,090	846,064	303,640	825,000	825,000	-	(21,064)	(2.49%)
Fringes, Medicare		817,453	732,090	846,064	303,640	825,000	825,000	-	(21,064)	(2.49%)
23 - Contrib Opeb Trust F										
05030112	570022 CO: Ins - Other Post Employmnt Ben	506,000	506,000	700,000	700,000	800,000	800,000	-	100,000	14.29%
Contrib Opeb Trust F		506,000	506,000	700,000	700,000	800,000	800,000	-	100,000	14.29%
24 - Instruct Supplies										
14021101	543126 DW: Supplies-Testing And Assment	413	413	-	-	-	-	-	-	- %
14022701	543035 DW: Supplies - E dual	16,764	21,571	50,000	37,099	56,000	56,000	-	6,000	12.00%
14022712	524132 DW: Software - Classroom	4,080	4,080	4,000	4,520	4,600	4,600	-	600	15.00%
16022702	524059 SW: Field Trips/Educ Events	10,400	10,400	-	-	-	-	-	-	- %
14051107	543021 DW: Building Supplies	-	1,400	-	-	-	-	-	-	- %
14051108	543126 DW: Supplies - Testing And Assmnt	-	-	-	21,095	20,000	20,000	-	20,000	- %
14051116	543063 DW: Supplies - Occp tl Ther - Sped	822	1,041	822	1,116	822	822	-	-	- %
14051117	543031 DW: Supplies - Counseling	382	490	382	-	382	382	-	-	- %
14052701	543037 DW: Supplies - E dual - Ell	2,000	279	2,000	86	2,500	2,500	-	500	25.00%
14052705	543043 DW: Supplies - Ell	2,200	2,185	2,200	199	2,700	2,700	-	500	22.73%
14052707	543082 DW: Supplies - Sped	45,500	63,822	46,000	36,972	28,794	28,794	-	(17,206)	(37.40%)
14052711	524166 DW: Copiers - Instr	-	7,878	-	-	-	-	-	-	- %
15051103	543029 SH: Supplies - Career Education	696	401	6,280	1,823	1,630	1,630	-	(4,650)	(74.04%)
15051103	543031 SH: Supplies - Counseling	5,668	6,180	5,668	2,163	4,668	4,668	-	(1,000)	(17.64%)
15051108	543040 SH: Supplies - E dual - Sped	1,254	1,389	1,254	1,409	1,500	1,500	-	246	19.62%
15052702	543075 SH: Supplies - Reading	893	149	893	202	-	-	-	(893)	(100.00%)
16051103	543031 JH: Supplies - Counseling	715	724	715	793	715	715	-	-	- %

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16052702 543075	JH: Supplies - Reading	495	554	495	-	-	-	-	(495)	(100.00%)
16052704 543076	JH: Supplies - Resources - Sped	-	11	-	252	-	-	-	-	- %
16052704 543082	JH: Supplies - Sped	1,098	1,968	2,500	1,305	2,500	2,500	-	-	- %
17051101 543031	BL: Supplies - Counseling	350	281	350	135	350	350	-	-	- %
17051104 543082	BL: Supplies - Sped	6,250	3,210	650	246	650	650	-	-	- %
17051104 543083	BL: Supplies - Speech/Language	700	700	700	364	700	700	-	-	- %
18051101 543031	CN: Supplies - Counseling	500	470	500	116	500	500	-	-	- %
18051104 543076	CN: Supplies - Resources - Sped	650	1,000	650	1,284	650	650	-	-	- %
18051104 543083	CN: Supplies - Speech/Language	500	451	500	518	560	560	60	12.00%	
19051101 543031	DO: Supplies - Counseling	184	184	184	261	184	184	-	-	- %
19051104 543082	DO: Supplies - Sped	650	188	650	668	650	650	-	-	- %
19051104 543083	DO: Supplies - Speech/Language	423	304	423	447	423	423	-	-	- %
20051101 543031	GA: Supplies - Counseling	500	401	500	727	500	500	-	-	- %
20051104 543082	GA: Supplies - Sped	650	627	650	228	650	650	-	-	- %
20051104 543083	GA: Supplies - Speech/Language	500	278	500	477	500	500	-	-	- %
21051101 543021	MC: Supplies	184	743	184	73	184	184	-	-	- %
21051104 543082	MC: Supplies - Sped	650	925	650	980	650	650	-	-	- %
21051104 543083	MC: Supplies - Speech/Language	500	236	500	452	500	500	-	-	- %
22051101 543031	ME: Supplies - Counseling	500	916	500	-	500	500	-	-	- %
22051104 543082	ME: Supplies - Sped	650	835	650	1,022	650	650	-	-	- %
22051104 543083	ME: Supplies - Speech/Language	500	823	500	337	500	500	-	-	- %
05060101 543068	CO: Supplies - Other	7,000	11,073	9,000	4,775	11,000	11,000	2,000	22.22%	
14062701 524132	DW: Software - Classroom	10,000	6,555	8,500	15,774	15,775	15,775	7,275	85.59%	
14062701 524133	DW: Software - Computer Learning	10,000	6,630	-	-	-	-	-	-	- %
14062702 543088	DW: Supplies - Tech Education	-	1,666	-	117	45,000	45,000	45,000	-	- %
14062703 543088	DW: Supplies - Tech Education	159,692	144,405	167,245	52,013	98,732	98,732	(68,513)	(40.97%)	
15062702 543088	SH: Supplies - Tech Education	13,932	21,461	30,000	91,148	14,650	14,650	(15,350)	(51.17%)	
16062702 543088	JH: Supplies - Tech Education	9,446	31,176	27,000	21,619	7,500	7,500	(19,500)	(72.22%)	
17062701 543088	BL: Supplies - Tech Education	15,000	26,669	20,000	5,511	20,000	20,000	-	-	- %
18062701 543088	CN: Supplies - Tech Education	15,000	16,600	20,000	-	20,000	20,000	-	-	- %
19062701 543088	DO: Supplies - Tech Education	15,000	14,609	20,000	13,364	20,000	20,000	-	-	- %
20062701 543088	GA: Supplies - Tech Education	15,000	40,023	20,000	19,981	20,000	20,000	-	-	- %

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21062701 543088	MC: Supplies - Tech Education	15,000	12,584	20,000	10,586	20,000	20,000	-	-	- %
22062701 543088	ME: Supplies - Tech Education	15,000	32,218	20,000	1,845	20,000	20,000	-	-	- %
14082701 543062	DW: Supplies - Music	2,225	1,047	22,225	19,226	22,225	22,225	-	-	- %
15081703 543039	SH: Supplies - Edual - Per Arts	8,960	8,600	8,960	6,543	9,140	9,140	-	180	2.01%
16082702 543038	JH: Supplies - Edual - Music	3,935	1,426	3,935	2,739	4,014	4,014	-	79	2.01%
17082702 543062	BL: Supplies - Music	3,850	3,153	3,850	878	3,927	3,927	-	77	2.00%
18082702 543062	CN: Supplies - Music	1,160	708	1,160	1,013	1,184	1,184	-	24	2.07%
19082702 543062	DO: Supplies - Music	1,000	979	1,000	812	1,020	1,020	-	20	2.00%
20082702 543062	GA: Supplies - Music	1,205	1,001	1,205	1,656	1,230	1,230	-	25	2.07%
21082702 543062	MC: Supplies - Music	1,100	1,019	1,100	1,038	1,122	1,122	-	22	2.00%
22082702 543062	ME: Supplies - Music	1,100	1,067	1,100	1,155	1,122	1,122	-	22	2.00%
14092701 543023	DW: Supplies - Art	1,500	1,144	1,500	-	1,500	1,500	-	-	- %
15092702 543036	SH: Supplies - Edual - Art	22,664	21,724	22,664	22,462	23,117	23,117	-	453	2.00%
16092702 543024	JH: Supplies - Art - 7Th Grade	7,038	7,410	7,788	5,849	7,943	7,943	-	155	1.99%
16092702 543025	JH: Supplies - Art - 8Th Grade	8,500	8,299	9,250	2,663	9,945	9,945	-	695	7.51%
16092702 543036	JH: Supplies - Edual - Art	13,909	5,669	15,865	2,827	15,865	15,865	-	-	- %
17092702 543023	BL: Supplies - Art	5,000	4,942	5,122	3,887	5,225	5,225	-	103	2.01%
18092701 543023	CN: Supplies - Art	5,526	5,346	5,967	3,440	6,086	6,086	-	119	1.99%
19092701 543023	DO: Supplies - Art	5,471	4,961	6,240	2,918	6,365	6,365	-	125	2.00%
20092702 543023	GA: Supplies - Art	5,381	5,005	5,577	4,827	5,689	5,689	-	112	2.01%
21092701 543023	MC: Supplies - Art	5,402	4,772	6,071	4,638	6,193	6,193	-	122	2.01%
22092701 543023	ME: Supplies - Art	6,164	5,912	6,708	4,366	6,842	6,842	-	134	2.00%
15151103 543031	SH: Supplies - Counseling	-	-	-	-	600	600	-	600	- %
15152706 543080	SH: Supplies - Senior Seminar	500	250	508	-	250	250	-	(258)	(50.79%)
15152708 543030	SH: Supplies - Com/Media	1,100	2,552	1,117	-	500	500	-	(617)	(55.24%)
15152708 543044	SH: Supplies - English	2,001	1,109	2,031	1,202	2,100	2,100	-	69	3.40%
15152708 543050	SH: Supplies - Health Education	1,000	1,546	1,015	144	2,500	2,500	-	1,485	146.31%
15152708 543051	SH: Supplies - Industrial Arts	9,000	8,300	9,135	7,596	10,000	10,000	-	865	9.47%
15152708 543055	SH: Suppl - Instr Media	40,800	38,647	41,412	10,149	42,000	42,000	-	588	1.42%
15152708 543057	SH: Supplies - Math	2,050	1,986	2,081	1,944	2,100	2,100	-	19	0.91%
15152708 543078	SH: Supplies - School To Career	-	2,718	-	-	-	-	-	-	- %
15152708 543079	SH: Supplies - Science	23,238	20,370	26,000	24,094	26,000	26,000	-	-	- %

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15152708 543081	SH: Supplies - Social Studies	2,098	1,679	2,129	1,175	2,200	2,200	-	71	3.33%
15152708 543092	SH: Supplies - World Language	1,558	1,057	1,581	1,180	1,600	1,600	-	19	1.20%
15152709 543071	SH: Supplies - Physical Education	14,000	13,041	20,210	-	15,000	15,000	-	(5,210)	(25.78%)
15152717 543127	SH: Instr Equip - Tech - Com/Media	-	-	-	-	1,000	1,000	-	1,000	- %
15152718 524132	SH: Software - Classroom	-	-	-	-	8,000	8,000	-	8,000	- %
15152719 524166	SH: Copiers - Instr	17,000	15,281	51,000	18,416	30,000	30,000	-	(21,000)	(41.18%)
15152721 524175	SH: Tuition - Alt Program	-	-	-	-	12,750	12,750	-	12,750	- %
16161704 543084	JH: Supplies - Student Activities	3,000	3,814	2,500	1,014	3,000	3,000	-	500	20.00%
16162704 543050	JH: Supplies - Health Education	1,584	1,604	1,834	1,033	1,834	1,834	-	-	- %
16162705 543035	JH: Supplies - Academic Support	-	-	800	116	800	800	-	-	- %
16162705 543044	JH: Supplies - English	3,257	3,244	3,655	2,342	3,472	3,472	-	(183)	(5.01%)
16162705 543052	JH: Supplies - Info Skills	335	331	335	40	335	335	-	-	- %
16162705 543053	JH: Supplies - Instr	25,000	19,352	3,000	7,187	3,000	3,000	-	-	- %
16162705 543057	JH: Supplies - Math	2,330	2,439	3,655	708	3,472	3,472	-	(183)	(5.01%)
16162705 543061	JH: Supplies - Minuteman	1,487	1,487	2,974	3,023	2,974	2,974	-	-	- %
16162705 543079	JH: Supplies - Science	6,818	6,826	6,818	1,782	6,477	6,477	-	(341)	(5.00%)
16162705 543081	JH: Supplies - Social Studies	3,655	1,744	3,655	825	3,472	3,472	-	(183)	(5.01%)
16162705 543085	JH: Supplies - Study Skills	335	384	335	124	335	335	-	-	- %
16162705 543092	JH: Supplies - World Language	1,815	1,782	2,500	1,182	2,375	2,375	-	(125)	(5.00%)
16162706 543035	JH: Supplies - Edual	150	165	150	-	150	150	-	-	- %
16162707 543034	JH: Supplies - Drama	185	173	335	341	335	335	-	-	- %
16162707 543075	JH: Supplies - Reading	500	500	500	225	500	500	-	-	- %
16162707 543086	JH: Supplies - Team Resource	8,409	7,408	8,614	4,878	8,614	8,614	-	-	- %
16162708 543071	JH: Supplies - Physical Education	2,186	2,243	2,186	2,429	2,186	2,186	-	-	- %
16162712 524166	JH: Copiers - Instr	11,000	15,141	12,000	13,885	13,500	13,500	-	1,500	12.50%
17172703 543088	BL: Supplies - Tech Education	8,590	9,035	8,590	100	8,590	8,590	-	-	- %
17172704 543071	BL: Supplies - Physical Education	1,532	824	1,532	1,266	1,532	1,532	-	-	- %
17172705 543042	BL: Supplies - Elementary Ed	11,365	13,731	15,385	8,617	15,385	15,385	-	-	- %
17172705 543056	BL: Supplies - Language Arts	3,150	-	3,150	-	3,150	3,150	-	-	- %
17172705 543057	BL: Supplies - Math	2,325	-	2,325	221	2,325	2,325	-	-	- %
17172705 543075	BL: Supplies - Reading	2,050	1,260	2,050	382	2,050	2,050	-	-	- %
17172705 543079	BL: Supplies - Science	3,250	197	3,250	-	3,250	3,250	-	-	- %

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17172705 543081	BL: Supplies - Social Studies	2,050	400	2,050	-	2,050	2,050	-	-	- %
17172708 524166	BL: Copiers - Instr	10,693	7,054	10,693	14,172	12,853	12,853	-	2,160	20.20%
18182702 543071	CN: Supplies - Physical Education	693	651	693	620	693	693	-	-	- %
18182703 543042	CN: Supplies - Elementary Ed	26,000	17,578	24,000	19,225	28,000	25,000	-	1,000	4.17%
18182703 543056	CN: Supplies - Language Arts	7,000	4,812	6,000	2,872	6,000	6,000	-	-	- %
18182703 543057	CN: Supplies - Math	5,000	8,975	5,000	30	5,000	5,000	-	-	- %
18182703 543075	CN: Supplies - Reading	1,800	1,912	2,300	2,470	2,300	2,300	-	-	- %
18182703 543079	CN: Supplies - Science	3,500	2,578	3,500	1,786	3,500	3,500	-	-	- %
18182703 543081	CN: Supplies - Social Studies	1,000	216	1,000	158	1,000	1,000	-	-	- %
18182707 524166	CN: Copiers - Instr	1,865	2,196	4,000	2,934	-	3,000	-	(1,000)	(25.00%)
18182709 524059	CN: Field Trips/Educ Events	-	678	-	-	-	-	-	-	- %
19192703 543071	DO: Supplies - Physical Education	760	361	760	713	760	760	-	-	- %
19192704 543035	DO: Supplies - Instr	-	-	32,650	-	8,150	8,150	-	(24,500)	(75.04%)
19192704 543042	DO: Supplies - Elementary Ed	12,800	25,377	22,700	14,812	24,500	24,500	-	1,800	7.93%
19192704 543057	DO: Supplies - Math	1,600	80	-	-	200	200	-	200	- %
19192704 543075	DO: Supplies - Reading	1,500	1,547	-	213	-	-	-	-	- %
19192704 543079	DO: Supplies - Science	2,650	1,244	2,650	1,366	2,650	2,650	-	-	- %
19192704 543081	DO: Supplies - Social Studies	200	-	-	103	-	-	-	-	- %
19192708 524166	DO: Copiers - Instr	6,000	5,484	-	6,520	7,500	7,500	-	7,500	- %
20202703 543071	GA: Supplies - Physical Education	1,650	1,410	750	748	750	750	-	-	- %
20202704 543042	GA: Supplies - Elementary Ed	30,000	26,965	28,500	26,047	29,000	29,000	-	500	1.75%
20202704 543056	GA: Supplies - Language Arts	2,200	200	-	-	-	-	-	-	- %
20202704 543075	GA: Supplies - Reading	1,400	908	-	1,985	-	-	-	-	- %
20202704 543079	GA: Supplies - Science	2,000	1,451	1,500	990	1,000	1,000	-	(500)	(33.33%)
20202708 524132	GA: Software - Classroom	-	-	2,000	-	3,000	3,000	-	1,000	50.00%
20202709 524166	GA: Copiers - Instr	-	6,641	7,500	6,641	7,500	7,500	-	-	- %
21212703 543071	MC: Supplies - Physical Education	2,102	1,270	400	1,028	1,200	1,200	-	800	200.00%
21212704 543042	MC: Supplies - Elementary Ed	13,169	15,837	21,000	12,974	8,850	8,850	-	(12,150)	(57.86%)
21212704 543051	MC: Supplies - Industrial Arts	4,275	2,993	2,500	1,082	3,000	3,000	-	500	20.00%
21212704 543056	MC: Supplies - Language Arts	4,000	582	1,000	974	1,000	1,000	-	-	- %
21212704 543057	MC: Supplies - Math	4,000	229	1,000	205	1,000	1,000	-	-	- %
21212704 543075	MC: Supplies - Reading	1,500	672	400	91	400	400	-	-	- %

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Instruct Supplies		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
21212704 543079	MC: Supplies - Science	4,000	2,105	2,000	1,412	1,500	1,500	-	(500)	(25.00%)
21212704 543081	MC: Supplies - Social Studies	1,000	1,149	1,000	479	200	200	-	(800)	(80.00%)
21212708 524132	MC: Software - Classroom	-	25	-	-	-	-	-	-	- %
22222702 524166	ME: Copiers - Instr	2,000	1,632	-	4,397	-	-	-	-	- %
22222703 543071	ME: Supplies - Physical Education	1,700	90	700	666	700	700	-	-	- %
22222704 543042	ME: Supplies - Elementary Ed	18,562	21,412	32,000	26,874	32,000	32,000	-	-	- %
22222704 543056	ME: Supplies - Language Arts	2,000	9,006	4,000	2,908	4,000	4,000	-	-	- %
22222704 543057	ME: Supplies - Math	2,528	4,591	2,000	3,999	2,000	2,000	-	-	- %
22222704 543075	ME: Supplies - Reading	3,000	8,245	4,000	3,372	4,000	4,000	-	-	- %
22222704 543079	ME: Supplies - Science	4,000	2,820	4,000	1,475	4,000	4,000	-	-	- %
22222704 543081	ME: Supplies - Social Studies	1,500	-	-	819	-	-	-	-	- %
Instruct Supplies		941,664	990,955	1,116,075	731,819	1,048,492	1,048,492	-	(67,583)	(6.06%)
25 - Instruct Textbooks										
14022711 543094	DW: Textbooks	11,200	11,467	-	-	-	-	-	-	- %
15022701 543100	SH: Textbooks - Curriculum	-	-	-	-	-	-	-	-	- %
15051107 543118	SH: Textbooks - Sped	-	62	500	231	500	500	-	-	- %
15051107 543119	SH: Textbooks - Speech/Language	494	496	494	758	500	500	-	6	1.21%
15052701 543112	SH: Textbooks - Reading	-	-	500	-	500	500	-	-	- %
16052701 543112	JH: Textbooks - Reading	422	-	422	195	-	-	-	(422)	(100.00%)
16052703 543118	JH: Textbooks - Sped	1,325	122	1,325	498	-	-	-	(1,325)	(100.00%)
16052703 543119	JH: Textbooks - Speech/Language	497	531	497	-	500	500	-	3	0.60%
17051103 543114	BL: Textbooks - Resources - Sped	-	-	650	369	-	-	-	(650)	(100.00%)
18051103 543118	CN: Textbooks - Sped	650	891	650	258	-	-	-	(650)	(100.00%)
19051103 543114	DO: Textbooks - Resources - Sped	650	456	650	375	300	300	-	(350)	(53.85%)
19051103 543118	DO: Textbooks - Sped	650	134	650	205	400	400	-	(250)	(38.46%)
20051103 543114	GA: Textbooks - Resources - Sped	650	-	650	614	400	400	-	(250)	(38.46%)
21051103 543114	MC: Textbooks - Resources - Sped	650	393	650	354	400	400	-	(250)	(38.46%)
22051103 543118	ME: Textbooks - Sped	650	882	650	512	-	-	-	(650)	(100.00%)
15081702 543110	SH: Textbooks - Performing Arts	460	410	460	327	460	460	-	-	- %
17082701 543109	BL: Textbooks - Music	12,175	157	1,175	-	1,199	1,199	-	24	2.04%
18082701 543109	CN: Textbooks - Music	1,130	1,113	1,130	743	1,153	1,153	-	23	2.04%
19082701 543109	DO: Textbooks - Music	985	516	985	-	1,005	1,005	-	20	2.03%

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Instruct Textbooks			2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
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20082701 543109	GA: Textbooks - Music	1,175	1,121	1,175	1,035	1,199	1,199	-	24	2.04%	
21082701 543109	MC: Textbooks - Music	1,080	1,167	1,080	1,027	1,102	1,102	-	22	2.04%	
22082701 543109	ME: Textbooks - Music	1,080	1,069	1,080	650	1,102	1,102	-	22	2.04%	
15092701 543096	SH: Textbooks - Art	2,506	-	2,506	-	2,506	2,506	-	-	- %	
16092701 543096	JH: Textbooks - Art	450	786	350	200	350	350	-	-	- %	
20092701 543096	GA: Textbooks - Art	920	452	1,728	-	1,728	1,728	-	-	- %	
15152703 524136	SH: Textbooks - Rebound	2,000	1,186	2,030	924	2,000	2,000	-	(30)	(1.48%)	
15152707 543094	SH: Textbooks - Instr	40,000	23,206	40,000	7,884	35,000	35,000	-	(5,000)	(12.50%)	
15152707 543097	SH: Textbooks - Com/Media	1,500	-	1,523	-	-	-	-	(1,523)	(100.00%)	
15152707 543102	SH: Textbooks - English	12,006	12,213	14,000	11,522	15,000	15,000	-	1,000	7.14%	
15152707 543106	SH: Textbooks - Math	12,300	12,315	12,485	12,178	13,000	13,000	-	515	4.12%	
15152707 543115	SH: Textbooks - Science	15,000	17,394	12,500	9,518	12,500	12,500	-	-	- %	
15152707 543116	SH: Textbooks - Senior Seminar	500	-	508	-	-	-	-	(508)	(100.00%)	
15152707 543117	SH: Textbooks - Social Studies	12,591	10,917	12,000	1,714	10,000	10,000	-	(2,000)	(16.67%)	
15152707 543121	SH: Textbooks - World Language	9,348	125	15,000	8,035	12,000	12,000	-	(3,000)	(20.00%)	
16162704 543094	JH: Textbooks - Instr	-	-	40,000	145	39,250	39,250	-	(750)	(1.88%)	
16162704 543102	JH: Textbooks - English	2,239	2,162	5,165	2,506	4,907	4,907	-	(258)	(5.00%)	
16162704 543104	JH: Textbooks - Info Skills	444	291	444	25	444	444	-	-	- %	
16162704 543106	JH: Textbooks - Math	2,239	1,127	5,165	-	4,907	4,907	-	(258)	(5.00%)	
16162704 543108	JH: Textbooks - Minuteman	1,487	1,487	-	-	-	-	-	-	- %	
16162704 543115	JH: Textbooks - Science	1,206	1,299	4,132	890	3,925	3,925	-	(207)	(5.01%)	
16162704 543117	JH: Textbooks - Social Studies	2,239	4,418	5,165	4,571	4,907	4,907	-	(258)	(5.00%)	
16162704 543120	JH: Textbooks - Study Skills	444	444	444	8	444	444	-	-	- %	
16162704 543121	JH: Textbooks - World Language	2,982	2,670	6,198	692	5,888	5,888	-	(310)	(5.00%)	
16162707 543101	JH: Textbooks - Drama	444	433	444	-	444	444	-	-	- %	
17172706 543105	BL: Textbooks - Language Arts	8,050	5,673	8,050	-	8,050	8,050	-	-	- %	
17172706 543106	BL: Textbooks - Math	7,100	3,790	7,100	-	7,100	7,100	-	-	- %	
17172706 543112	BL: Textbooks - Reading	1,650	825	1,650	250	1,650	1,650	-	-	- %	
17172706 543115	BL: Textbooks - Science	1,400	2,877	1,400	-	1,400	1,400	-	-	- %	
17172706 543117	BL: Textbooks - Social Studies	1,950	1,999	1,950	-	1,950	1,950	-	-	- %	
18182704 543105	CN: Textbooks - Language Arts	2,700	2,703	2,700	2,305	2,700	2,700	-	-	- %	
18182704 543106	CN: Textbooks - Math	3,500	407	3,500	2,057	3,500	3,500	-	-	- %	

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18182704 543112	CN: Textbooks - Reading	1,000	1,007	1,000	983	1,000	1,000	-	-	- %
18182704 543115	CN: Textbooks - Science	1,000	-	1,000	-	1,000	1,000	-	-	- %
18182704 543117	CN: Textbooks - Social Studies	2,000	-	1,500	-	1,500	1,500	-	-	- %
19192705 543105	DO: Textbooks - Language Arts	13,000	2,453	-	1,721	2,000	2,000	-	2,000	- %
19192705 543106	DO: Textbooks - Math	13,150	14,775	-	18,965	18,000	18,000	-	18,000	- %
19192705 543112	DO: Textbooks - Reading	2,000	3,678	-	-	-	-	-	-	- %
19192705 543117	DO: Textbooks - Social Studies	4,500	724	-	184	-	-	-	-	- %
20202705 543105	GA: Textbooks - Language Arts	15,500	19,716	18,000	7,541	18,000	18,000	-	-	- %
20202705 543106	GA: Textbooks - Math	13,500	14,489	16,000	17,139	16,000	16,000	-	-	- %
20202705 543112	GA: Textbooks - Reading	600	218	500	-	500	500	-	-	- %
20202705 543117	GA: Textbooks - Social Studies	700	909	1,000	249	500	500	-	(500)	(50.00%)
21212705 543089	MC: Supplies - Textbooks	1,500	21	500	-	-	-	-	(500)	(100.00%)
21212705 543105	MC: Textbooks - Language Arts	4,000	9,508	3,000	7,992	5,000	5,000	-	2,000	66.67%
21212705 543106	MC: Textbooks - Math	127	-	300	459	300	300	-	-	- %
21212705 543115	MC: Textbooks - Science	-	539	200	617	200	200	-	-	- %
21212705 543117	MC: Textbooks - Social Studies	2,000	2,777	200	1,675	300	300	-	100	50.00%
22222705 543106	ME: Textbooks - Math	12,000	15,678	11,000	-	11,000	11,000	-	-	- %
22222705 543117	ME: Textbooks - Social Studies	1,500	-	1,000	-	1,000	1,000	-	-	- %
Instruct Textbooks		282,195	218,991	278,710	131,099	282,570	282,570	-	3,860	1.38%
26 - Instructional, Lby										
15152706 543018	SH: Software Inv - Media Center	2,575	1,363	2,614	-	2,650	2,650	-	36	1.38%
15152706 543020	SH: Subscriptions - Media Center	9,000	3,437	9,135	5,921	9,200	9,200	-	65	0.71%
15152706 543058	SH: Supplies - Media Center	6,000	6,805	6,090	1,505	6,100	6,100	-	10	0.16%
15152707 543107	SH: Textbooks - Media Center	11,612	6,992	13,309	4,974	13,000	13,000	-	(309)	(2.32%)
15152708 543107	SH: Textbooks - Media Center	-	-	-	-	-	-	-	-	- %
16162704 543020	JH: Subscriptions - Media Center	1,363	1,349	1,363	1,014	1,363	1,363	-	-	- %
16162704 543107	JH: Textbooks - Media Center	4,545	4,511	4,545	5,041	4,545	4,545	-	-	- %
16162705 543058	JH: Supplies - Media Center	1,505	1,509	1,704	185	1,704	1,704	-	-	- %
17172705 543058	BL: Supplies - Media Center	1,000	994	1,000	1,131	1,941	1,941	-	941	94.10%
17172706 543020	BL: Subscriptions - Media Center	-	-	-	758	-	-	-	-	- %
17172706 543107	BL: Textbooks - Media Center	2,600	1,948	2,600	2,596	2,600	2,600	-	-	- %
18182703 543058	CN: Supplies - Media Center	1,700	1,539	1,200	433	1,200	1,200	-	-	- %

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Instructional, Lby		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
18182704 543107	CN: Textbooks - Media Center	4,000	3,992	4,000	3,276	4,000	4,000	-	-	- %
19192704 543058	DO: Supplies - Media Center	600	548	600	249	600	600	-	-	- %
19192705 543107	DO: Textbooks - Media Center	4,000	4,182	4,000	3,020	4,000	4,000	-	-	- %
20202704 543058	GA: Supplies - Media Center	950	947	-	-	-	-	-	-	- %
20202705 543107	GA: Textbooks - Media Center	1,000	1,000	2,000	750	1,500	1,500	-	(500)	(25.00%)
21212704 543058	MC: Supplies - Media Center	475	620	475	-	475	475	-	-	- %
21212705 543107	MC: Textbooks - Media Center	2,000	1,726	2,000	860	2,000	2,000	-	-	- %
22222704 543058	ME: Supplies - Media Center	800	805	800	-	800	800	-	-	- %
22222705 543107	ME: Textbooks - Media Center	2,000	2,367	2,000	1,088	2,000	2,000	-	-	- %
Instructional, Lby		57,725	46,633	59,435	32,800	59,678	59,678	-	243	0.41%
27 - Other, Cap Outlay										
05030107 587009	CO: Outlay/Rplmt Equip	-	-	-	2,775	-	-	-	-	- %
05030107 587016	CO: Outlay/Rplmt Equip - Off Equip	3,000	1,077	3,000	2,702	5,000	5,000	-	2,000	66.67%
05051106 587018	CO: Outlay/Rplmt Equip - Sped	15,312	16,930	5,000	-	9,000	9,000	-	4,000	80.00%
05052701 587004	CO: Equipment - Instrl - Sped	4,500	1,435	15,000	-	10,000	10,000	-	(5,000)	(33.33%)
14052709 543006	DW: Equipment - Technology	-	6,260	-	-	-	-	-	-	- %
05060102 587019	CO: Outlay/Rplmt Equip - Tech	14,000	36,338	20,000	9,760	20,000	20,000	-	-	- %
05060107 587019	CO: Outlay/Rplmt Equip - Tech	50,751	878	23,000	28,017	43,200	43,200	-	20,200	87.83%
14060109 587019	DW: Outlay/Rplmt Equip - Tech	-	42,440	-	-	-	-	-	-	- %
15060102 587019	SH: Outlay/Rplmt Equip - Tech	72,893	50,020	9,000	31,764	34,500	34,500	-	25,500	283.33%
16060102 587019	JH: Outlay/Rplmt Equip - Tech	49,093	42,793	9,000	-	23,000	23,000	-	14,000	155.56%
17060103 543006	BL: Equipment - Technology	-	1,150	-	-	-	-	-	-	- %
05072115 587002	CO: Capital Outlay - Grounds	113,000	140,500	-	-	75,000	75,000	-	75,000	- %
05072116 587001	CO: Capital Outlay - Bldgs	100	5,020	195,100	113,611	198,000	198,000	-	2,900	1.49%
05072116 587012	CO: Outlay/Rplmt Equip - Bldgs	45,100	1,013	45,100	-	45,100	45,100	-	-	- %
05072118 587012	CO: Outlay/Rplmt Equip - Bldgs	9,000	-	9,000	-	9,000	9,000	-	-	- %
17072101 587014	BL: Outlay/Rplmt Equip - Grounds	4,317	3,623	-	-	-	-	-	-	- %
17072102 587012	BL: Outlay/Rplmt Equip - Bldgs	4,933	12,056	-	-	-	-	-	-	- %
18072101 587014	CN: Outlay/Rplmt Equip - Grounds	2,643	185	-	-	-	-	-	-	- %
18072102 587012	CN: Outlay/Rplmt Equip - Bldgs	6,607	219	-	5,615	-	-	-	-	- %
20072101 587014	GA: Outlay/Rplmt Equip - Grounds	4,625	555	-	-	-	-	-	-	- %
20072102 587012	GA: Outlay/Rplmt Equip - Bldgs	4,625	9,820	-	9,404	-	-	-	-	- %

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Other, Cap Outlay		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
21072101	587014	2,643	2,277	-	-	-	-	-	-	- %
21072102	587012	6,607	-	-	4,524	-	-	-	-	- %
22072101	587014	2,643	2,277	-	-	-	-	-	-	- %
22072102	587012	6,607	-	-	2,262	-	-	-	-	- %
15092703	587010	2,000	-	2,000	-	2,000	2,000	-	-	- %
16092703	587010	2,048	1,990	2,048	2,364	2,048	2,048	-	-	- %
14138103	587011	10,711	3,938	10,711	3,829	10,711	10,711	-	-	- %
15150105	587009	41,056	20,714	13,000	804	10,000	10,000	(3,000)	(23.08%)	
15152717	543006	-	25,403	-	4,847	3,000	3,000	3,000	-	- %
15152720	543006	-	11,252	-	-	-	-	-	-	- %
16162703	587015	8,445	3,816	-	-	-	-	-	-	- %
16162710	543006	685	22,566	7,000	3,679	7,000	7,000	-	-	- %
18180104	587009	7,135	2,110	9,500	3,289	9,500	9,500	-	-	- %
19190105	587009	11,000	1,279	-	2,251	-	-	-	-	- %
19192702	543006	-	15,218	10,000	11,542	5,000	5,000	(5,000)	(50.00%)	
20202707	543006	-	1,900	-	528	-	-	-	-	- %
21212702	543005	-	418	-	-	-	-	-	-	- %
21212707	543006	-	2,041	-	-	-	-	-	-	- %
22220105	587009	8,000	1,325	8,000	397	8,000	8,000	-	-	- %
22222702	543005	2,000	723	1,000	2,957	1,000	1,000	-	-	- %
22222707	543006	-	296	-	-	-	-	-	-	- %
Other, Cap Outlay		541,629	710,570	396,459	246,921	530,059	530,059	-	133,600	33.70%
29 - Other, Debt Service										
05030109	570029	15,000	(10,000)	90,000	90,000	90,000	65,000	-	(25,000)	(27.78%)
05030116	570028	30,818	30,818	28,118	14,734	25,418	25,418	-	(2,700)	(9.60%)
15030101	570028	451,223	451,223	455,461	227,731	412,036	412,036	-	(43,425)	(9.53%)
15030102	570029	955,000	955,000	965,000	-	1,043,900	1,043,900	-	78,900	8.18%
16030101	570028	115,693	115,693	122,164	61,082	111,764	111,764	-	(10,400)	(8.51%)
16030102	570029	280,000	280,000	260,000	-	276,100	276,100	-	16,100	6.19%
Other, Debt Service		1,847,734	1,822,733	1,920,743	393,546	1,959,218	1,934,218	-	13,475	0.70%
30 - Other, Prop/Casualty										

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Other, Prop/Casualty		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
05030106 570023	CO: Ins - Prop & Liab	98,924	102,627	106,369	106,326	110,700	110,700	-	4,331	4.07%
	Other, Prop/Casualty	98,924	102,627	106,369	106,326	110,700	110,700	-	4,331	4.07%
31 - Other, Maint Bldg/Gr										
14050103 543027	DW: Buildings-Supp & Rprs	-	590	-	-	-	-	-	-	- %
14050104 524068	SW: Licenses Certific	-	104	-	40	-	-	-	-	- %
14072102 525002	DW: Fuel And Oil - Bldgs	500	25	500	-	500	500	-	-	- %
14072105 524124	DW: Security	-	-	30,000	13,922	30,000	30,000	-	-	- %
14072105 524126	DW: Security - Bldgs	2,063	4,135	2,063	1,322	2,063	2,063	-	-	- %
14072106 525002	DW: Fuel And Oil - Bldgs	3,000	852	3,000	-	3,000	3,000	-	-	- %
14072107 524027	DW: Cntrd Svcs - Plowing	9,275	6,615	9,275	-	9,275	9,275	-	-	- %
14072107 524090	DW: Mnt & Repr - Grounds	23,000	45,049	35,000	44,795	35,000	35,000	-	-	- %
14072108 524040	DW: Cntrd Svcs - Waste Removal	9,785	10,528	9,785	4,374	9,785	9,785	-	-	- %
14072108 524068	DW: Licenses And Permits	-	800	2,000	-	2,000	2,000	-	-	- %
14072108 524089	DW: Mnt & Repr - Prev - Bldgs	42,000	24,467	42,000	15,540	42,000	42,000	-	-	- %
14072108 524096	DW: Manager - Energy	24,600	24,475	10,600	-	10,600	10,600	-	-	- %
14072109 543027	DW: Supplies - Bldgs	13,175	16,013	13,175	6,252	13,175	13,175	-	-	- %
14072110 524075	DW: Mnt & Repr - Equip - Grounds	9,000	14,684	9,000	8,201	9,000	9,000	-	-	- %
14072114 524020	DW: Cntrd Svcs - Custodian	2,900	1,604	2,900	1,776	2,900	2,900	-	-	- %
14072114 524155	DW: Uniforms - Bldgs	12,350	1,799	17,350	-	17,350	17,350	-	-	- %
14072116 543028	DW: Supplies - Bldgs & Grounds	-	370	5,000	-	5,000	5,000	-	-	- %
15072101 524020	SH: Cntrd Svcs - Custodian	27,000	24,495	27,000	15,071	27,000	27,000	-	-	- %
15072105 524074	SH: Mnt & Repr - Equip - Bldgs	32,000	9,158	32,000	10,309	32,000	32,000	-	-	- %
15072105 524075	SH: Mnt & Repr - Equip - Grounds	5,200	9,318	5,200	3,349	5,200	5,200	-	-	- %
15072105 524082	SH: Mnt & Repr - Hvac	40,000	16,895	40,000	25,252	40,000	40,000	-	-	- %
15072106 524089	SH: Mnt & Repr - Prev - Bldgs	55,000	96,282	65,300	101,971	65,300	65,300	-	-	- %
15072107 543027	SH: Supplies - Bldgs	14,600	18,421	14,600	14,334	14,600	14,600	-	-	- %
16072101 524020	JH: Cntrd Svcs - Custodian	15,500	12,127	15,500	7,101	15,500	15,500	-	-	- %
16072105 543048	JH: Supplies - Grounds	1,500	2,951	1,500	3,283	1,500	1,500	-	-	- %
16072106 524089	JH: Mnt & Repr - Bldgs	40,000	53,504	40,000	31,647	40,000	40,000	-	-	- %
16072107 543027	JH: Supplies - Bldgs	4,300	10,213	10,300	4,980	10,300	10,300	-	-	- %
16072108 524082	JH: Mnt & Repr - Hvac	15,000	6,367	15,000	12,235	15,000	15,000	-	-	- %
16072110 524075	JH: Mnt & Repr - Grounds	-	4,039	4,000	-	4,000	4,000	-	-	- %

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Other, Maint Bldg/Gr		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
17072106 524090	BL: Mnt & Repr - Prev - Grounds	9,000	3,056	13,317	6,215	13,371	13,371	-	54	0.41%
17072107 524082	BL: Mnt & Repr - Hvac	2,572	7,614	2,572	13,609	2,572	2,572	-	-	- %
17072107 524089	BL: Mnt & Repr - Prev - Bldgs	6,857	24,250	11,790	27,904	11,790	11,790	-	-	- %
17072108 524020	BL: Cntrd Svcs - Custodian	12,857	7,282	12,857	3,819	12,857	12,857	-	-	- %
17072109 543027	BL: Supplies - Bldgs	1,714	5,313	2,714	1,917	5,000	5,000	-	2,286	84.23%
18072103 524020	CN: Cntrd Svcs - Custodian	12,500	8,166	12,500	5,762	12,000	12,000	-	(500)	(4.00%)
18072107 524090	CN: Mnt & Repr - Prev - Grounds	10,000	5,824	12,643	245	5,000	5,000	-	(7,643)	(60.45%)
18072108 524082	CN: Mnt & Repr - Hvac	1,500	3,096	1,500	2,498	1,500	1,500	-	-	- %
18072108 524089	CN: Mnt & Repr - Prev - Bldgs	4,000	22,128	10,607	15,735	10,607	10,607	-	-	- %
18072109 543027	CN: Supplies - Bldgs	1,000	5,420	2,000	6,404	5,000	5,000	-	3,000	150.00%
19072103 524020	DO: Cntrd Svcs - Custodian	13,000	8,177	13,000	5,370	13,000	13,000	-	-	- %
19072107 524082	DO: Mnt & Repr - Hvac	2,000	3,485	2,000	2,196	2,000	2,000	-	-	- %
19072107 524089	DO: Mnt & Repr - Prev - Bldgs	12,000	44,227	21,250	23,140	21,250	21,250	-	-	- %
19072108 543027	DO: Supplies - Bldgs	2,000	5,813	2,000	5,445	5,000	5,000	-	3,000	150.00%
20072106 524090	GA: Mnt & Repr - Prev - Grounds	14,500	6,780	19,125	11,506	19,125	19,125	-	-	- %
20072107 524082	GA: Mnt & Repr - Hvac	1,500	5,128	1,500	2,121	1,500	1,500	-	-	- %
20072107 524089	GA: Mnt & Repr - Prev - Bldgs	4,000	20,047	8,625	16,481	8,625	8,625	-	-	- %
20072108 524020	GA: Cntrd Svcs - Custodian	8,000	8,354	10,000	5,539	10,000	10,000	-	-	- %
20072109 543027	GA: Supplies - Bldgs	1,000	4,818	2,000	3,905	5,000	5,000	-	3,000	150.00%
21072103 524020	MC: Cntrd Svcs - Custodian	5,000	6,865	5,000	3,636	5,500	5,500	-	500	10.00%
21072107 524082	MC: Mnt & Repr - Hvac	8,000	1,174	8,000	1,644	8,000	8,000	-	-	- %
21072107 524089	MC: Mnt & Repr - Prev - Bldgs	14,000	17,035	20,607	15,352	20,607	20,607	-	-	- %
21072108 543027	MC: Supplies - Bldgs	2,000	4,335	2,000	2,128	4,143	4,143	-	2,143	107.15%
21072109 543048	MC: Supplies - Grounds	500	173	3,143	2,878	1,000	1,000	-	(2,143)	(68.18%)
22072103 524020	ME: Cntrd Svcs - Custodian	5,000	6,825	5,000	3,680	5,500	5,500	-	500	10.00%
22072107 524082	ME: Mnt & Repr - Hvac	8,000	1,174	8,000	2,175	8,000	8,000	-	-	- %
22072107 524089	ME: Mnt & Repr - Prev - Bldgs	14,000	20,418	20,607	13,331	20,607	20,607	-	-	- %
22072108 543027	ME: Supplies - Bldgs	2,000	4,320	4,643	3,693	4,643	4,643	-	-	- %
15150111 543027	SH: Buildings-Supp & Rprs	-	15,338	12,000	20,046	26,000	26,000	-	14,000	116.67%
16160108 543027	JH: Buildings-Supp & Rprs	-	-	-	832	1,500	1,500	-	1,500	- %
18180107 543027	CN: Buildings-Supp & Rprs	2,500	2,595	2,000	260	2,000	2,000	-	-	- %
22220106 543027	ME: Buildings-Supp & Rprs	-	-	-	1,804	-	-	-	-	- %

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Other, Maint Bldg/Gr		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
Other, Maint Bldg/Gr		582,748	695,109	715,048	557,027	734,745	734,745	-	19,697	2.75%
32 - Other, Maint Equip										
05030108	524005 CO: Computer Svcs	2,000	-	2,000	-	5,000	5,000	-	3,000	150.00%
14030105	524071 DW: Mnt & Repr - Copier	100	-	100	720	-	-	-	(100)	(100.00%)
14030105	524084 DW: Mnt & Repr - Off Equip	1,300	-	1,300	-	-	-	-	(1,300)	(100.00%)
14051113	524084 DW: Mnt & Repr - Off Equip	4,388	606	-	-	-	-	-	-	- %
14051120	524084 DW: Mnt & Repr - Off Equip	6,158	1,621	12,000	-	12,000	12,000	-	-	- %
14051126	524085 DW: Mnt & Repr - Off Equip - Sped	-	438	-	-	-	-	-	-	- %
14060104	524079 DW: Mnt & Repr - Equip - Tech	-	640	15,000	-	2,000	2,000	-	(13,000)	(86.67%)
14060105	524093 DW: Mnt & Repr - Technology	45,525	29,589	30,500	17,131	8,339	8,339	-	(22,161)	(72.66%)
15060101	524093 SH: Mnt & Repr - Technology	15,005	4,450	-	-	2,500	2,500	-	2,500	- %
16060101	524093 JH: Mnt & Repr - Technology	3,146	151	-	-	2,500	2,500	-	2,500	- %
17060101	524079 BL: Mnt & Repr - Equip - Tech	1,712	-	1,700	787	1,500	1,500	-	(200)	(11.76%)
18060101	524079 CN: Mnt & Repr - Equip - Tech	1,712	-	1,500	-	1,500	1,500	-	-	- %
19060101	524079 DO: Mnt & Repr - Equip - Tech	1,712	-	1,500	-	1,500	1,500	-	-	- %
20060101	524079 GA: Mnt & Repr - Equip - Tech	1,712	-	1,700	-	1,500	1,500	-	(200)	(11.76%)
21060101	524079 MC: Mnt & Repr - Equip - Tech	1,712	-	1,500	-	1,500	1,500	-	-	- %
22060101	524079 ME: Mnt & Repr - Equip - Tech	1,712	472	1,500	-	1,500	1,500	-	-	- %
14072110	524084 DW: Mnt & Repr - Off Equip	6,500	51	6,500	-	6,500	6,500	-	-	- %
16072108	524073 JH: Mnt & Repr - Equip	5,100	1,226	5,100	1,264	5,100	5,100	-	-	- %
15081705	524086 SH: Mnt & Repr - Performing Arts	4,500	4,184	4,500	2,104	4,590	4,590	-	90	2.00%
17082705	524077 BL: Mnt & Repr - Equip - Music	-	-	500	-	510	510	-	10	2.00%
18082703	524077 CN: Mnt & Repr - Equip - Music	500	500	500	500	510	510	-	10	2.00%
19082703	524077 DO: Mnt & Repr - Equip - Music	500	500	500	500	510	510	-	10	2.00%
20082703	524077 GA: Mnt & Repr - Equip - Music	500	500	500	500	510	510	-	10	2.00%
21082704	524077 MC: Mnt & Repr - Equip - Music	500	500	500	312	510	510	-	10	2.00%
22082703	524077 ME: Mnt & Repr - Equip - Music	500	500	500	-	510	510	-	10	2.00%
15092704	524070 SH: Mnt & Repr - Art	500	149	500	-	500	500	-	-	- %
15150106	524071 SH: Mnt & Repr - Copier	25,000	4,810	3,000	-	3,000	3,000	-	-	- %
15152705	524076 SH: Mnt & Repr - Equip - Media Ctr	640	595	650	-	400	400	-	(250)	(38.46%)
15152705	524083 SH: Mnt & Repr - Instructional	15,000	8,294	15,225	2,286	15,500	15,500	-	275	1.81%
16162703	524083 JH: Mnt & Repr - Instructional	5,902	5,491	9,000	2,990	9,000	9,000	-	-	- %

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Other, Maint Equip		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
17170105 524084	BL: Mnt & Repr - Off Equip	4,915	349	4,915	37	5,835	5,835	-	920	18.72%
17172707 524076	BL: Mnt & Repr - Equip - Media Ctr	2,180	-	2,180	-	2,180	2,180	-	-	- %
18180103 524084	CN: Mnt & Repr - Off Equip	5,800	285	5,800	2,166	5,800	5,800	-	-	- %
18182705 524076	CN: Mnt & Repr - Equip - Media Ctr	-	-	500	-	500	500	-	-	- %
19190104 524084	DO: Mnt & Repr - Off Equip	4,500	1,008	4,500	1,327	4,500	4,500	-	-	- %
19192706 524076	DO: Mnt & Repr - Equip - Media Ctr	1,000	1,211	1,000	1,812	1,000	1,000	-	-	- %
20200104 524084	GA: Mnt & Repr - Off Equip	8,000	741	400	-	400	400	-	-	- %
20202706 524076	GA: Mnt & Repr - Equip - Media Ctr	900	899	400	-	400	400	-	-	- %
21210104 524084	MC: Mnt & Repr - Off Equip	3,275	2,178	4,000	4,708	5,000	5,000	-	1,000	25.00%
22220104 524084	ME: Mnt & Repr - Off Equip	8,500	919	3,000	470	3,000	3,000	-	-	- %
22222706 524076	ME: Mnt & Repr - Equip - Media Ctr	300	-	2,000	-	2,000	2,000	-	-	- %
Other, Maint Equip		192,906	72,857	146,470	39,613	119,604	119,604	-	(26,866)	(18.34%)
34 - Other, Legal Service										
05010102 524066	CO: Legal Svcs	60,000	-	81,350	30,787	81,350	81,350	-	-	- %
05010106 524066	CO: Legal Svcs - Sch Committe	-	143,201	-	-	-	-	-	-	- %
05010107 524066	CO: Legal Settlements	-	52,000	-	-	-	-	-	-	- %
05051108 524067	CO: Legal Svcs - Sped	68,650	62,627	68,650	68,650	100,000	100,000	-	31,350	45.67%
Other, Legal Service		128,650	257,828	150,000	99,437	181,350	181,350	-	31,350	20.90%
35 - Other, Admin Supp										
05010101 543077	CO: Supplies - School Committee	10,000	9,374	10,000	450	10,000	10,000	-	-	- %
05010102 524009	CO: Cntrd Svcs	-	-	-	900	-	-	-	-	- %
05010102 524043	CO: Dues, Fees, Memships	6,360	5,625	6,360	8,075	9,260	9,260	-	2,900	45.60%
05010103 543002	CO: Community Resources	8,000	10,238	8,000	2,253	10,000	10,000	-	2,000	25.00%
05010103 543019	CO: Subscriptions	50	55	50	-	50	50	-	-	- %
05010104 524009	CO: Cntrd Svcs	-	169	-	-	-	-	-	-	- %
05010104 524047	CO: Dues, Fees, Memships - Sch Co	9,500	9,560	9,500	100	6,600	6,600	-	(2,900)	(30.53%)
14020101 524057	DW: Fees - Edco	27,500	27,500	29,000	29,000	29,200	29,200	-	200	0.69%
14022708 524137	DW: Training & Education	106,438	100,285	80,000	67,640	89,000	89,000	-	9,000	11.25%
14022709 524043	DW: Dues, Fees, Memships	900	593	900	1,095	1,000	1,000	-	100	11.11%
14022710 524109	DW: Printing	-	-	1,000	-	1,000	1,000	-	-	- %
14022710 543019	DW: Subscriptions	400	379	600	763	800	800	-	200	33.33%

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Other, Admin Supp		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
05030101 543064	CO: Supplies - Office	10,000	11,675	10,000	7,406	12,000	12,000	-	2,000	20.00%
05030102 524001	CO: Advertising	-	-	-	-	500	500	-	500	- %
05030102 524043	CO: Dues, Fees, Memships	2,125	1,209	2,125	1,379	2,125	2,125	-	-	- %
05030102 524104	CO: Microfilm Svcs	500	-	500	-	500	500	-	-	- %
05030102 524106	CO: Postage	11,716	8,718	15,000	4,128	15,000	15,000	-	-	- %
05030102 524113	CO: Prof Svcs	20,000	40,735	30,000	26,275	47,125	47,125	-	17,125	57.08%
05030103 543019	CO: Subscriptions	-	-	-	-	200	200	-	200	- %
05030103 543087	CO: Supplies - Technology	9,865	556	12,000	209	12,000	12,000	-	-	- %
05030106 570007	CO: Ins - Bonding & Banking	2,500	2,413	2,500	1,550	2,500	2,500	-	-	- %
05030108 524092	CO: Mnt & Repr - Software	60,000	57,989	60,000	57,989	61,000	61,000	-	1,000	1.67%
05030118 524165	CO: Lease - Office Equipment	8,284	8,325	5,000	6,760	8,470	8,470	-	3,470	69.40%
14030104 525001	DW: Cellular Phones	6,000	4,498	6,000	2,465	6,000	4,194	-	(1,806)	(30.10%)
15030104 525001	SH: Cellular Phones	-	-	13,500	5,372	-	9,120	-	(4,380)	(32.44%)
17030101 525001	BL: Cellular Phones	2,000	1,476	2,000	732	2,000	1,230	-	(770)	(38.50%)
18030101 525001	CN: Cellular Phones	2,100	381	2,100	116	2,100	231	-	(1,869)	(89.00%)
19030102 525001	DO: Cellular Phones	1,000	283	1,000	-	1,000	-	-	(1,000)	(100.00%)
20030101 525001	GA: Cellular Phones	1,400	965	1,400	548	1,400	1,715	-	315	22.50%
21030101 525001	MC: Cellular Phones	1,200	865	1,200	371	1,200	742	-	(458)	(38.17%)
22030101 525001	ME: Cellular Phones	250	148	250	-	250	-	-	(250)	(100.00%)
05040102 524113	CO: Prof Svcs	18,320	-	18,320	9,475	23,686	23,686	-	5,366	29.29%
05040111 524001	CO: Advertising	15,000	2,620	5,000	415	5,000	5,000	-	-	- %
05040111 524043	CO: Dues, Fees, Memships	3,230	870	3,230	250	3,295	3,295	-	65	2.01%
05040111 524092	CO: Mnt & Repr - Software	-	192	20,500	20,455	40,774	40,774	-	20,274	98.90%
05040111 524113	CO: Prof Svcs	-	960	-	-	-	-	-	-	- %
05040111 524131	CO: Software	39,752	34,473	19,876	16,075	-	-	-	(19,876)	(100.00%)
05040111 524170	CO: Coris, Prints, Etc.	-	125	-	-	-	-	-	-	- %
14040109 524113	DW: Prof Svcs	-	-	-	2,000	-	-	-	-	- %
14040118 543087	DW: Supplies - Technology	2,135	2,135	-	2,723	-	-	-	-	- %
05050101 524165	CO: Lease - Office Equipment	-	13,844	23,000	22,999	23,000	23,000	-	-	- %
05051101 524043	CO: Dues, Fees, Memships	772	5,360	772	1,000	-	-	-	(772)	(100.00%)
05051102 543064	CO: Supplies - Office	6,232	7,010	6,232	7,044	6,232	6,232	-	-	- %
05051109 525001	CO: Cellular Phones	-	-	4,000	1,908	-	3,805	-	(195)	(4.88%)

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Other, Admin Supp		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
14050102 524041	DW: Cntrd Svcs - Work Study	3,500	-	3,500	520	1,500	1,500	-	(2,000)	(57.14%)
14051102 524108	DW: Postage - Sped	8,000	12,704	14,000	565	14,000	14,000	-	-	- %
14051107 543014	DW: Mnt & Supplies - Soft Licnsg	-	12,857	12,900	13,052	13,500	13,500	-	600	4.65%
14051107 543066	DW: Supplies - Office - Sped	1,190	1,381	1,190	405	1,190	1,190	-	-	- %
14051108 524051	DW: Evaluation - Indepnt	4,840	7,808	4,840	8,851	10,000	10,000	-	5,160	106.61%
14051108 524102	DW: Medical Svcs - Sped	968	(55)	968	-	968	968	-	-	- %
14051109 524052	DW: Evaluation - Indepnt - Psych	-	1,100	-	12,500	18,000	18,000	-	18,000	- %
14051113 524106	DW: Postage	5,200	1,908	9,500	4,900	6,000	6,000	-	(3,500)	(36.84%)
14051114 524048	DW: Dues, Fees, Memships - Sped	296	275	4,296	4,198	4,296	4,296	-	-	- %
14051114 524135	DW: Subscriptions - Sped	780	394	780	69	350	350	-	(430)	(55.13%)
14051115 543066	DW: Supplies - Office - Sped	-	467	-	-	-	-	-	-	- %
14051124 524102	DW: Medical Svcs - Sped	2,421	2,125	2,421	-	2,421	2,421	-	-	- %
15051101 524045	SH: Dues, Fees, Memships - Cnslg	196	-	400	-	-	-	-	(400)	(100.00%)
15051105 543049	SH: Supplies - Health	1,604	1,867	1,604	1,349	1,604	1,604	-	-	- %
16051102 524107	JH: Postage - Counseling	200	94	200	75	-	-	-	(200)	(100.00%)
16051104 543049	JH: Supplies - Health	870	727	870	2,179	870	870	-	-	- %
17051102 543049	BL: Supplies - Health	2,277	2,437	700	167	700	700	-	-	- %
18051102 543049	CN: Supplies - Health	720	699	700	710	700	700	-	-	- %
19051102 543049	DO: Supplies - Health	544	665	700	700	700	700	-	-	- %
20051102 543049	GA: Supplies - Health	520	673	700	700	700	700	-	-	- %
21051102 543049	MC: Supplies - Health	518	644	700	700	700	700	-	-	- %
22051102 543049	ME: Supplies - Health	720	719	700	605	700	700	-	-	- %
05060101 543087	CO: Supplies - Technology	250	2,332	120	739	500	500	-	380	316.67%
05060103 524009	CO: Cntrd Svcs	13,158	4,260	5,000	15,887	11,150	11,150	-	6,150	123.00%
05060103 524127	CO: Security - Technology	5,000	-	8,800	7,800	7,809	7,809	-	(991)	(11.26%)
05060103 524131	CO: Software	66,971	92,675	87,004	123,096	103,465	103,465	-	16,461	18.92%
14060101 524112	DW: Prof Dev	5,000	7,061	(1,975)	1,227	2,500	2,500	-	4,475	(226.58%)
14060103 543014	DW: Mnt & Supplies - Soft Licnsg	26,050	30,410	17,000	-	3,000	3,000	-	(14,000)	(82.35%)
14060103 543087	DW: Supplies - Technology	1,750	14,371	28,000	13,270	24,779	24,779	-	(3,221)	(11.50%)
14060104 524092	DW: Mnt & Repr - Software	8,400	7,883	-	-	-	-	-	-	- %
14060104 524131	DW: Software	10,000	14,840	-	-	-	-	-	-	- %
14060105 524092	DW: Mnt & Repr - Software	13,164	27,041	900	106	4,800	4,800	-	3,900	433.33%

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Other, Admin Supp		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
14060105 525001	DW: Cellular Phones	-	-	4,800	2,394	-	4,781	-	(19)	(0.40%)
14060105 525013	DW: Network Service	-	7,849	11,206	13,599	9,080	9,080	-	(2,126)	(18.97%)
14072101 524043	DW: Dues, Fees, Memships	-	-	-	475	-	-	-	-	- %
14072101 525001	DW: Cellular Phones	-	-	1,450	1,162	-	2,263	-	813	56.07%
14072110 525001	DW: Cellular Phones	-	10,039	-	12,127	10,500	23,710	-	23,710	- %
14138104 525001	CO: Cellular Phones	-	-	1,900	742	-	973	-	(927)	(48.79%)
15150101 524043	SH: Neasc Dues, Fees, Memships	-	-	-	1,000	1,200	1,200	-	1,200	- %
15150101 524053	SH: Evaluation - R & D	5,500	-	8,500	-	5,000	5,000	-	(3,500)	(41.18%)
15150102 524009	SH: Cntrd Svcs	3,000	-	3,045	-	3,000	3,000	-	(45)	(1.48%)
15150102 524043	SH: Dues, Fees, Memships	6,500	8,078	6,598	3,375	6,500	6,500	-	(98)	(1.49%)
15150102 524106	SH: Postage	2,500	2,792	2,538	3,248	4,500	4,500	-	1,962	77.30%
15150102 524109	SH: Printing	2,000	650	2,030	-	2,100	2,100	-	70	3.45%
15150103 543008	SH: Neasc Evaluation Expenses	4,000	-	4,060	4,265	4,500	4,500	-	440	10.84%
15150104 543007	SH: Equipment & Supplies	-	-	-	-	2,000	2,000	-	2,000	- %
15150104 543019	SH: Subscriptions	1,000	163	1,015	192	850	850	-	(165)	(16.26%)
15150104 543064	SH: Supplies - Office	47,000	42,910	35,000	21,290	35,000	35,000	-	-	- %
15150107 543047	SH: Supplies - Graduation	24,450	23,492	24,817	6,234	25,000	25,000	-	183	0.74%
15150110 524023	SH: Cntrd Svcs - Event Staff	-	987	-	-	-	-	-	-	- %
15152707 543095	SH: Textbooks - Alt Program	1,800	120	1,827	-	1,000	1,000	-	(827)	(45.27%)
15152708 543022	SH: Supplies - Alt Program	1,100	1,720	1,117	728	2,000	2,000	-	883	79.05%
16160101 524043	JH: Dues, Fees, Memships	-	-	-	200	-	-	-	-	- %
16160102 524009	JH: Cntrd Svcs	12,228	3,859	11,228	3,350	11,228	11,228	-	-	- %
16160102 524043	JH: Dues, Fees, Memships	2,170	839	1,500	839	1,500	1,500	-	-	- %
16160102 524106	JH: Postage	4,051	1,050	3,000	457	3,000	3,000	-	-	- %
16160102 524109	JH: Printing	4,051	1,588	3,800	70	3,800	3,800	-	-	- %
16160105 543003	JH: Copier Paper	10,431	9,931	10,431	10,391	10,931	10,931	-	500	4.79%
16160105 543064	JH: Supplies - Office	13,089	12,644	12,000	9,054	12,000	12,000	-	-	- %
16160106 525001	JH: Cellular Phones	-	-	4,000	514	-	1,051	-	(2,949)	(73.73%)
16161703 524033	JH: Cntrd Svcs - Stu Act	1,500	2,100	3,050	1,800	3,050	3,050	-	-	- %
16162707 543093	JH: Supplies - X Block	4,776	1,390	4,776	760	4,776	4,776	-	-	- %
16162710 543087	JH: Supplies - Technology	33,630	33,630	2,500	2,333	2,500	2,500	-	-	- %
17170101 524106	BL: Postage	405	287	405	510	405	405	-	-	- %

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Other, Admin Supp		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
17170101	524109	375	299	375	-	375	375	-	-	- %
17170103	543019	950	1,087	950	608	950	950	-	-	- %
17170104	543045	380	30	380	30	380	380	-	-	- %
17170104	543064	4,720	4,404	4,720	1,763	4,720	4,720	-	-	- %
18180101	524043	800	550	800	550	800	800	-	-	- %
18180101	524106	420	417	420	-	420	420	-	-	- %
18180101	524109	1,087	369	1,087	250	1,087	1,087	-	-	- %
18180102	543019	100	-	100	-	100	100	-	-	- %
18180102	543064	4,000	3,356	4,000	2,376	4,000	4,000	-	-	- %
19190101	524043	600	640	600	550	600	600	-	-	- %
19190101	524106	250	-	250	62	250	250	-	-	- %
19190101	524109	190	-	190	-	190	190	-	-	- %
19190102	543019	55	69	55	-	55	55	-	-	- %
19190102	543045	380	-	380	22	380	380	-	-	- %
19190102	543064	2,025	2,525	2,025	1,411	2,025	2,025	-	-	- %
19190103	524112	1,740	2,642	4,740	1,832	4,740	4,740	-	-	- %
20200101	524043	800	550	550	550	550	550	-	-	- %
20200101	524106	200	149	200	49	200	200	-	-	- %
20200101	524109	100	129	200	-	200	200	-	-	- %
20200103	543064	3,000	1,540	2,000	955	2,000	2,000	-	-	- %
21210101	524043	490	1,249	1,200	1,212	1,200	1,200	-	-	- %
21210101	524106	350	270	250	304	300	300	50	20.00%	
21210102	543019	-	91	75	52	75	75	-	-	- %
21210102	543064	11,564	5,872	16,500	4,240	16,000	16,000	(500)	(3.03%)	
22220101	524043	1,100	550	1,200	550	1,200	1,200	-	-	- %
22220101	524106	800	368	800	351	800	800	-	-	- %
22220101	524109	500	-	500	-	500	500	-	-	- %
22220102	524173	8,000	1,000	-	1,800	-	-	-	-	- %
22220103	543064	3,000	9,189	4,000	7,039	4,000	4,000	-	-	- %
Other, Admin Supp		816,320	836,575	832,573	651,954	884,686	914,051	-	81,478	9.79%
36 - Other, Athletic Supp										
14138101	524044	14,606	31,861	14,606	18,332	14,606	14,606	-	-	- %

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Other, Athletic Supp		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
14138101 524123	DW: Rental Of Equipment	-	425	-	-	-	-	-	-	- %
14138101 524125	DW: Security - Athletic	7,021	4,105	11,598	3,167	11,598	11,598	-	-	- %
14138102 543026	DW: Supplies - Athletic	4,548	3,718	4,548	947	4,548	4,548	-	-	- %
14138102 543065	DW: Supplies - Office - Athletics	974	189	974	70	974	974	-	-	- %
14138103 570024	DW: Ins - Prop & Liab - Athletics	9,738	10,598	9,738	10,823	11,800	11,800	-	2,062	21.17%
15138103 524100	SH: Medical Svcs	1,568	2,213	1,568	1,000	1,568	1,568	-	-	- %
15138103 524105	SH: Officials	3,500	3,499	-	1,833	1,562	1,562	-	1,562	- %
15138104 524123	SH: Rent	-	26,269	-	-	-	-	-	-	- %
15138107 524105	SH: Officials	3,610	3,206	-	112	156	156	-	156	- %
15138108 524123	SH: Rent	-	21,149	-	-	-	-	-	-	- %
15138110 524123	SH: Rent	-	11,484	-	-	-	-	-	-	- %
15138126 524018	SH: Coach	6,629	6,629	6,629	6,629	6,629	6,629	-	-	- %
15138130 524018	SH: Coach	4,005	3,955	4,005	3,955	4,005	4,005	-	-	- %
Other, Athletic Supp		67,502	138,972	53,666	46,908	57,446	57,446	-	3,780	7.04%
37 - Other, Custodl Supp										
14072112 543032	DW: Supplies - Custodial	7,550	6,644	7,550	9,220	7,550	7,550	-	-	- %
15072102 543032	SH: Supplies - Custodial	50,000	35,591	50,000	38,503	50,000	50,000	-	-	- %
16072102 543032	JH: Supplies - Custodial	19,000	19,087	25,000	18,156	25,000	25,000	-	-	- %
17072103 543032	BL: Supplies - Custodial	11,934	16,434	12,934	11,235	12,934	12,934	-	-	- %
18072104 543032	CN: Supplies - Custodial	11,500	7,687	12,500	10,657	12,500	12,500	-	-	- %
19072104 543032	DO: Supplies - Custodial	11,500	12,583	12,500	9,911	12,500	12,500	-	-	- %
20072103 543032	GA: Supplies - Custodial	11,500	7,785	12,500	12,788	12,500	12,500	-	-	- %
21072104 543032	MC: Supplies - Custodial	11,500	8,503	12,500	8,972	12,500	12,500	-	-	- %
22072104 543032	ME: Supplies - Custodial	11,500	10,387	12,500	8,988	12,500	12,500	-	-	- %
Other, Custodl Supp		145,984	124,700	157,984	128,430	157,984	157,984	-	0	- %
38 - Other, Sped Transp										
14051121 524016	DW: Cntrd Svcs - Bus Dr - Sped	-	107,795	25,000	88,297	140,000	140,000	-	115,000	460.00%
14051121 524098	DW: Medical Aide - Tran - Sped	-	39,155	100,000	127,897	150,000	150,000	-	50,000	50.00%
14051121 524138	DW: Transportation - Case - Sped	1,340,411	1,340,591	1,403,647	1,403,798	1,536,934	1,536,934	-	133,287	9.50%
Other, Sped Transp		1,340,411	1,487,541	1,528,647	1,619,991	1,826,934	1,826,934	-	298,287	19.51%
39 - Other, Student Trans										

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Other, Student Trans		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
13072101 524091	RT: Mnt & Repr - Prev - Tran	-	-	-	-	-	-	-	-	- %
13072101 524099	RT: Medical Exams - Transportation	-	-	-	-	-	-	-	-	- %
13072101 543069	RT: Supplies - Other - Tran	-	-	-	-	-	-	-	-	- %
13072101 543122	RT: Tires/Glass - Transportation	-	-	-	-	-	-	-	-	- %
14072101 524038	DW: Cntrd Svcs - Transportation	5,000	660	4,000	374	4,000	4,000	-	-	- %
14072101 524095	DW: Mnt & Repr - Vehicles - Tran	7,250	11,357	7,250	4,138	7,250	7,250	-	-	- %
14072101 524103	DW: Medical Svcs - Transportation	5,450	6,137	5,450	2,716	5,450	5,450	-	-	- %
14072101 524116	DW: Radio Repeater - Tran	9,500	16,530	11,500	9,360	11,500	11,500	-	-	- %
14072101 524128	DW: Security - Transportation	204	-	204	-	-	-	-	(204)	(100.00)%
14072101 525008	DW: Telephone - Transportation	300	6,406	50	31	6,000	6,000	-	5,950	11900.00%
14072102 524156	DW: Uniforms - Transportation	-	9,841	5,000	-	5,000	5,000	-	-	- %
14072102 543013	DW: Gasoline - Transportation	175,000	180,321	175,000	45,384	175,000	175,000	-	-	- %
14072102 543015	DW: Mnt & Supplies - Tran	56,769	28,090	56,769	17,813	56,769	56,769	-	-	- %
14072102 543067	DW: Supplies - Office - Tran	1,811	2,707	1,811	2,475	1,811	1,811	-	-	- %
14072102 543091	DW: Supplies - Transportation	1,000	3,692	1,000	-	1,000	1,000	-	-	- %
14072102 543122	DW: Tires/Glass - Transportation	15,318	16,569	15,318	21,218	15,318	15,318	-	-	- %
14072103 524065	DW: Lease - Bus - Transportation	435,528	434,917	432,430	434,781	432,430	432,430	-	-	- %
14072103 570025	DW: Ins - Prop & Liab - Tran	86,579	92,114	95,799	96,621	99,700	99,700	-	3,901	4.07%
14072103 587006	DW: Lease - Equip - Transportation	30,000	2,500	30,000	-	30,000	30,000	-	-	- %
14072103 587020	DW: Outlay/Rplmt Equip - Tran	-	4,761	2,000	2,300	2,000	2,000	-	-	- %
14072104 524080	DW: Mnt & Repr - Equip - Tran	54,247	42,013	54,247	53,302	54,247	54,247	-	-	- %
14072106 525003	DW: Fuel And Oil - Transportation	3,000	4,272	3,000	647	3,000	3,000	-	-	- %
14072118 524169	DW: Lease - Bus Parking	27,500	25,000	30,000	30,000	30,000	30,000	-	-	- %
15081704 524015	SH: Cntrd Svcs - Bus Dr - Per Arts	5,422	4,100	5,422	792	5,530	5,530	-	108	1.99%
17082704 524139	BL: Transportation - Student	-	-	300	-	306	306	-	6	2.00%
21082703 524139	MC: Transportation - Student	-	-	300	-	306	306	-	6	2.00%
15152710 524013	SH: Cntrd Svcs - Bus Dr - Alt Prog	-	731	-	299	500	500	-	500	- %
16161703 524017	JH: Cntrd Svcs - Bus Dr - Stu Act	-	229	-	-	-	-	-	-	- %
Other, Student Trans		1,165,457	892,949	936,850	722,251	947,117	947,117	-	10,267	1.10%
40 - Other, Travel/Conf										
05010102 524006	CO: Conf, Trav, Workshops	1,750	1,554	1,750	1,089	1,750	1,750	-	-	- %
05010102 524140	CO: Trav, Mlge, Tolls	2,250	2,137	2,250	571	2,250	2,250	-	-	- %

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Other, Travel/Conf		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
14022709 524006	DW: Conf, Trav, Workshops	2,600	2,605	2,000	1,075	2,200	2,200	-	200	10.00%
14022709 524140	DW: Trav, Mlge, Tolls	1,550	1,051	1,500	126	1,500	1,500	-	-	- %
05030102 524006	CO: Conf, Trav, Workshops	2,900	2,308	2,900	895	3,600	3,600	-	700	24.14%
05030102 524140	CO: Trav, Mlge, Tolls	1,100	207	1,100	-	1,100	1,100	-	-	- %
05040111 524006	CO: Conf, Trav, Workshops	950	13,191	950	1,775	950	950	-	-	- %
05040111 524140	CO: Trav, Mlge, Tolls	780	935	780	1,279	780	780	-	-	- %
14051101 524006	DW: Conf, Trav, Workshops	3,436	7,991	3,626	7,256	5,626	5,626	-	2,000	55.16%
14051102 524143	DW: Trav, Mlge, Tolls - Ood - Sped	1,000	848	1,000	153	1,000	1,000	-	-	- %
14051102 524145	DW: Trav, Mlge, Tolls - Sped	3,732	4,746	3,732	4,698	3,732	3,732	-	-	- %
14051106 524008	DW: Conf, Trav, Workshops - Sped	-	4,000	-	1,500	-	-	-	-	- %
14051113 524006	DW: Conf, Trav, Workshops	190	975	-	-	-	-	-	-	- %
14051114 524145	DW: Trav, Mlge, Tolls - Sped	320	-	320	-	-	-	-	(320)	(100.00%)
15051101 524159	SH: Trav, Mlge, Tolls - Counseling	194	-	194	-	194	194	-	-	- %
14060101 524006	DW: Conf, Trav, Workshops	5,000	7,525	5,000	6,449	5,000	5,000	-	-	- %
14070101 524140	DW: Trav, Mlge, Tolls	4,500	-	4,500	-	4,500	4,500	-	-	- %
14072101 524146	DW: Trav, Mlge, Tolls - Tran	207	908	207	157	207	207	-	-	- %
14072108 524140	DW: Trav, Mlge, Tolls	5,000	9,318	5,000	3,953	5,000	5,000	-	-	- %
15081701 524144	SH: Trav, Mlge, Tolls - Per Arts	300	300	300	300	750	750	-	450	150.00%
16082701 524142	JH: Trav, Mlge, Tolls - Music	150	150	150	-	250	250	-	100	66.67%
16092704 524006	JU: Conf, Trav, Workshops	-	-	-	225	-	-	-	-	- %
14138101 524006	DW: Conf, Trav, Workshops	-	-	-	150	-	-	-	-	- %
15150101 524006	SH: Conf, Trav, Workshops	4,120	3,370	4,182	2,673	4,500	4,500	-	318	7.60%
15150101 524174	SH: Conf, Trav, Wks - Alt Program	-	-	-	-	1,000	1,000	-	1,000	- %
15151104 524176	SH: Conf, Travel, Wks - Counseling	-	-	-	-	4,400	4,400	-	4,400	- %
15152701 524006	SH: Conf, Trav, Workshops	-	-	-	1,773	12,000	12,000	-	12,000	- %
16160101 524006	JH: Conf, Trav, Workshops	4,637	4,827	3,145	1,882	3,145	3,145	-	-	- %
17170102 524006	BL: Conf, Trav, Workshops	1,300	1,133	1,300	600	1,300	1,300	-	-	- %
18180106 524006	CN: Conf, Trav, Workshops	2,400	882	2,400	-	2,400	2,400	-	-	- %
19190103 524006	DO: Conf, Trav, Workshops	900	650	900	-	900	900	-	-	- %
20200102 524006	GA: Conf, Trav, Workshops	500	508	1,000	-	1,000	1,000	-	-	- %
21210103 524006	MC: Conf, Trav, Workshops	27,173	29,628	30,000	40,856	40,000	40,000	-	10,000	33.33%
22220102 524006	ME: Conf, Trav, Workshops	11,210	11,925	9,000	1,186	9,000	9,000	-	-	- %

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ACCOUNT	DESCRIPTION	2015 Revised Budget	2015 Actual & Enc	2016 Revised Budget	2016 YTD Thru EOM Dec	2017 Finance Total	2017 Superintendent Total	2017 School Comm. Total	\$ Diff 2016 Budget	% Chg 2016 Budget
Other, Travel/Conf		90,149	113,672	89,186	80,621	120,034	120,034	-	30,848	34.59%
41 - Other, Sped Tuition/										
05051107 524152	CO: Tuition - Public - Sped	-	47,581	24,000	25,570	27,000	27,000	-	3,000	12.50%
05051113 524147	CO: Tuition - Case - Sped	1,788,455	1,317,455	1,779,849	1,610,412	1,865,093	1,865,093	-	85,244	4.79%
05051113 524167	CO: Tuit -Case - Sped - Summer	-	159,720	159,615	133,400	140,000	140,000	-	(19,615)	(12.29%)
05051114 524150	CO: Tuition - Private Day - Sped	1,848,296	1,359,818	3,034,679	2,908,040	3,433,994	3,433,994	-	399,315	13.16%
05051114 524153	CO: Tuition - Residential - Sped	1,070,993	1,218,933	1,008,613	1,276,523	1,351,867	1,351,867	-	343,254	34.03%
05051114 524154	CO: Tuition - Circuit Breaker	-	-	(1,761,414)	-	(2,489,000)	(2,489,000)	-	(727,586)	41.31%
05051115 524148	CO: Tuition - Collaborative	505,770	1,104,631	1,024,609	1,227,227	954,324	954,324	-	(70,285)	(6.86%)
Other, Sped Tuition/		5,213,514	5,208,139	5,269,951	7,181,171	5,283,278	5,283,278	-	13,327	0.25%
42 - Other, Utilities										
11072101 525009	DW: Utilities - Electricity	68,000	43,883	68,000	19,229	83,507	83,507	-	15,507	22.80%
12072101 525009	DW: Utilities - Electricity	8,000	3,827	8,000	1,650	15,707	15,707	-	7,707	96.34%
14072106 525010	DW: Utilities - Gas Heat	39,000	42,223	39,000	5,105	39,000	39,000	-	-	- %
14072113 525009	DW: Utilities - Electricity	-	1,786	-	456	-	-	-	-	- %
14072113 525012	DW: Utilities - Water	1,300	1,665	1,300	484	1,300	1,300	-	-	- %
15072103 525010	SH: Utilities - Gas Heat	165,000	164,500	165,000	26,702	165,000	165,000	-	-	- %
15072104 525009	SH: Utilities - Electricity	480,000	407,274	450,000	187,166	525,167	525,167	-	75,167	16.70%
15072104 525012	SH: Utilities - Water	10,000	10,273	10,000	2,061	10,000	10,000	-	-	- %
16072103 525010	JH: Utilities - Gas Heat	110,000	97,726	110,000	13,713	105,000	105,000	-	(5,000)	(4.55%)
16072104 525009	JH: Utilities - Electricity	130,000	98,063	120,000	47,697	152,267	152,267	-	32,267	26.89%
16072104 525012	JH: Utilities - Water	4,000	3,291	4,000	1,239	4,000	4,000	-	-	- %
17072104 525010	BL: Utilities - Gas Heat	82,438	72,126	82,438	8,233	80,000	80,000	-	(2,438)	(2.96%)
17072105 525009	BL: Utilities - Electricity	63,500	47,929	63,500	15,570	63,500	63,500	-	-	- %
18072105 525010	CN: Utilities - Gas Heat	35,861	23,830	35,861	5,382	32,000	32,000	-	(3,861)	(10.77%)
18072106 525009	CN: Utilities - Electricity	65,000	34,739	50,000	18,113	63,167	63,167	-	13,167	26.33%
18072106 525012	CN: Utilities - Water	1,500	2,229	1,500	409	1,500	1,500	-	-	- %
19072105 525010	DO: Utilities - Gas Heat	32,000	25,715	32,000	3,996	31,000	31,000	-	(1,000)	(3.13%)
19072106 525009	DO: Utilities - Electricity	53,261	26,778	43,000	10,553	60,127	60,127	-	17,127	39.83%
19072106 525012	DO: Utilities - Water	2,000	2,063	2,000	368	2,000	2,000	-	-	- %
20072104 525010	GA: Utilities - Gas Heat	52,000	32,570	52,000	5,410	48,000	48,000	-	(4,000)	(7.69%)

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Other, Utilities		2015	2015	2016	2016	2017	2017	2017	\$ Diff	% Chg
ACCOUNT	DESCRIPTION	Revised Budget	Actual & Enc	Revised Budget	YTD Thru EOM Dec	Finance Total	Superintendent Total	School Comm. Total	2016 Budget	2016 Budget
20072105 525009	GA: Utilities - Electricity	52,000	34,994	42,000	15,687	55,257	55,257	-	13,257	31.56%
20072105 525012	GA: Utilities - Water	1,500	2,152	1,500	356	1,500	1,500	-	-	- %
21072105 525010	MC: Utilities - Gas Heat	33,000	31,622	33,000	2,585	33,000	33,000	-	-	- %
21072106 525009	MC: Utilities - Electricity	102,356	62,486	90,000	33,375	108,367	108,367	-	18,367	20.41%
21072106 525012	MC: Utilities - Water	1,700	1,698	1,700	272	1,700	1,700	-	-	- %
22072105 525010	ME: Utilities - Gas Heat	33,000	38,389	33,000	2,585	33,000	33,000	-	-	- %
22072106 525009	ME: Utilities - Electricity	102,356	75,859	90,000	33,367	108,367	108,367	-	18,367	20.41%
22072106 525012	ME: Utilities - Water	1,700	1,698	1,700	272	1,700	1,700	-	-	- %
Other, Utilities		1,730,472	1,391,388	1,630,499	462,036	1,825,133	1,825,133	-	194,634	11.94%
43 - Other, Telephone										
14030104 525007	DW: Telephone	3,000	1,945	3,000	1,891	3,000	3,000	-	-	- %
14030105 525004	DW: Mnt & Repr - Telephone	600	5,801	600	964	600	600	-	-	- %
15030104 525007	SH: Telephone	21,000	19,459	7,500	7,297	21,000	21,000	-	13,500	180.00%
15030105 525004	SH: Mnt & Repr - Telephone	18,000	6,591	18,000	1,663	18,000	10,500	-	(7,500)	(41.67%)
16030103 525007	JH: Telephone	6,000	3,539	6,000	3,382	6,000	6,000	-	-	- %
16030104 525004	JH: Mnt & Repr - Telephone	34,000	16,362	34,000	778	34,000	24,000	-	(10,000)	(29.41%)
17030101 525007	BL: Telephone	8,000	7,602	8,000	5,286	8,000	8,000	-	-	- %
17030102 525004	BL: Mnt & Repr - Telephone	6,500	-	6,500	-	6,500	4,000	-	(2,500)	(38.46%)
18030101 525007	CN: Telephone	2,000	1,749	2,000	1,538	2,000	2,000	-	-	- %
18030102 525004	CN: Mnt & Repr - Telephone	6,500	3,911	6,500	-	6,500	4,000	-	(2,500)	(38.46%)
19030101 525004	DO: Mnt & Repr - Telephone	6,400	2,559	6,400	427	6,400	4,000	-	(2,400)	(37.50%)
19030102 525007	DO: Telephone	2,000	1,638	2,000	1,385	2,000	2,000	-	-	- %
20030101 525007	GA: Telephone	2,200	1,926	2,200	1,697	2,200	2,200	-	-	- %
20030102 525004	GA: Mnt & Repr - Telephone	6,600	3,633	6,600	650	6,600	4,000	-	(2,600)	(39.39%)
21030101 525007	MC: Telephone	2,500	1,569	2,500	1,475	2,500	2,500	-	-	- %
21030102 525004	MC: Mnt & Repr - Telephone	6,000	(695)	6,000	-	6,000	4,000	-	(2,000)	(33.33%)
22030101 525007	ME: Telephone	2,200	1,569	2,200	1,475	2,200	2,200	-	-	- %
22030102 525004	ME: Mnt & Repr - Telephone	4,500	(695)	4,500	170	4,500	4,000	-	(500)	(11.11%)
17060102 525007	BL: Telephone	-	102	-	-	-	-	-	-	- %
14138104 525007	CO: Telephone	2,045	1,280	145	123	2,045	2,045	-	1,900	1310.34%
Other, Telephone		148,285	83,733	124,645	30,202	140,045	110,045	-	(14,600)	(11.71%)

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ACCOUNT	DESCRIPTION	2015 Revised Budget	2015 Actual & Enc	2016 Revised Budget	2016 YTD Thru EOM Dec	2017 Finance Total	2017 Superintendent Total	2017 School Comm. Total	\$ Diff 2016 Budget	% Chg 2016 Budget
Other, Sewer										
44 - Other, Sewer										
05032102	587003 CO: Capital Outlay - Sewer	143,300	143,300	183,400	183,333	183,400	183,400	-	-	- %
14072113	525006 DW: Sewer	28,791	22,651	28,791	21,570	28,791	28,791	-	-	- %
15072104	525011 SH: Utilities - Sewer	57,000	59,242	57,000	53,223	57,000	57,000	-	-	- %
16072104	525011 JH: Utilities - Sewer	18,000	15,255	18,000	15,108	18,000	18,000	-	-	- %
Other, Sewer		287,191	280,548	287,191	273,234	287,191	287,191	-	0	- %
* 48 - Assessments										
14030102	524177 DW: Tuition - Sch Choice Assmt	-	-	-	-	-	120,000	-	120,000	- %
14030103	524177 DW: Tuition - Charter School Assmt	-	-	-	-	-	443,983	-	443,983	- %
14030107	524177 DW: Tuition - Sped Assessment	-	-	-	-	-	12,675	-	12,675	- %
Assessments		-	-	-	-	-	576,658	-	576,658	- %
49 - Other										
14030106	570063 DW: Lunch Uncollected	-	1,405	-	-	1,500	1,500	-	1,500	- %
Other		-	1,405	-	-	1,500	1,500	-	1,500	- %
TOTAL FUND: GENERAL FUND		76,455,123	75,811,341	79,749,882	70,931,787	83,029,177	83,426,767	-	3,676,885	
GRAND TOTAL:		76,455,123	75,811,341	79,749,882	70,931,787	83,029,177	83,426,767	-	3,676,885	
<i>* Re-state Assessments</i>		<i>645,391</i>	<i>504,031</i>	<i>546,513</i>	<i>186,328</i>	<i>576,658</i>	<i>-</i>	<i>-</i>	<i>(546,513)</i>	
<i>Re-stated Totals</i>		<i>77,100,514</i>	<i>76,315,372</i>	<i>80,296,395</i>	<i>71,088,115</i>	<i>83,605,835</i>	<i>83,426,767</i>	<i>-</i>	<i>3,130,372</i>	<i>3.90%</i>