



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

Section 11

Glenn A. Brand
Superintendent of Schools

To: Acton Boxborough Regional School Committee
From: Glenn A. Brand
Date: 01/16/15
Re: FY16 Budget Memo

Please find enclosed the *FY16 Superintendent's Proposed Preliminary* budget by line item reporting along with a revised *Table 6 Assessment* report. This financial data has been assembled through a report generated from our MUNIS financial accounting system. All comparisons are between the FY16 proposed budget and the FY15 revised budget, as re-voted at the November 6, 2014 School Committee Meeting. That revision increased the FY15 budget revenues and expenditures by \$451,297 to reflect the additional Middlesex Retirement Contribution from each town not included in the initial voted budget, due to timing of data from the retirement system reflecting the full impact of the expanded Region.

The budget request represents an increase of 4.89% or \$3,742,332 in overall expenses, from \$76,455,123 the current fiscal year (FY15) to \$80,197,455 in FY16. This operational increase translates to an overall increase in the total assessment to member towns of 6.6%, and increases for the Town of Acton of 6.8% and for the Town of Boxborough of 5.6%.

This reflects a change from the previous preliminary budget that you received at your January 8th School Committee meeting which reflected a 5.25% increase or \$4,014,018 above the current year's operating budget. The revisions within this version captures changes as the result of the administration's opportunity to more thoroughly review each of the hundreds of line items, categories and departments. This accompanying budget does not reflect any recommended programmatic reductions at this time.

It must also be pointed out that as a result of full regionalization, there is limited historical data from previous years in which to compare operational expenses. In fact, with the common agreement held by both the administration and members of the School Committee that comparing expenses between FY14 (the fiscal year prior to regionalization) to that of FY15 (the current fiscal year and the first year of regionalization) is not an accurate means to compare, there is no FY14 data included within this report. As a result, as we enter the budget development phase for FY16 the only true source of comparative data is that of this current year.

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.

There are a number of things to note within the report that is included herein:

- i) **Character Codes:** The leading two pages of the document reflect the roll-up budget by *Character Code*. These categories reflect the rolled-up budget within these respective areas, consistent with prior budget presentations, and the detail that comprises each of these codes/categories is found throughout the pages of the report that follow.
- ii) **Defining Levels:** the budget detail is tracked in a number of columns. I would draw your attention to the 2016 Level I column as that reflective of what could be considered an Initial budget request with the column entitled *2016 Level 3* as the Superintendent's Request.
- iii) **Comparing FY15 to FY16:** in order to compare FY15 to FY16 it is necessary to use the data included in the *Revised Budget 2015* column and compare directly to the data captured within the *2016 Level 3* column.
- iv) **Reclassifications:** throughout the last six months the Finance Department has been engaged in a process that has resulted in a number of reclassifications as the regional school district moves more completely to the new chart of accounts. This has led to the shifting of budgets between line items which is why you will often note tremendous increases as a percentage even when the total funding in the line item might be rather minimal. This reclassification holds true in particular for capital line items. This process will be ongoing for the remainder of the current year.

In closing, there are a number of things that the School Committee must still guide the administration on over the course of the next few weeks as we seek to establish a final FY16 budget request that can best support the operational needs of the district while living within the financial means of the two towns.

First, coming to agreement on the most appropriate level of the use of our reserves within the *Excess & Deficiency (E & D) Fund* will be essential. The current budget included herein assumes the use of \$200,000 from E & D however I continue to have concerns with the total amount of E & D we currently have available in relation to the total budget.

Second, there will need to be a final determination as to the correct level to budget for the assessment from Middlesex Retirement. This assessment is being contested by the region and both towns and updates should be available as we move forward on the likelihood of a change.

Third, we will need to determine an appropriate level to cast projected revenue sources on from the state, including funding through Circuit Breaker reimbursement for out-of-district Special Education tuition costs and regional transportation aid.

And finally, the School Committee will need to provide a clear direction as to the necessary level of program and service reductions that might be necessary in order to align our district's needs with the funding capacity of the towns of Acton and Boxborough.

I look forward to the opportunity of engaging in further discussion at our January 22nd meeting.

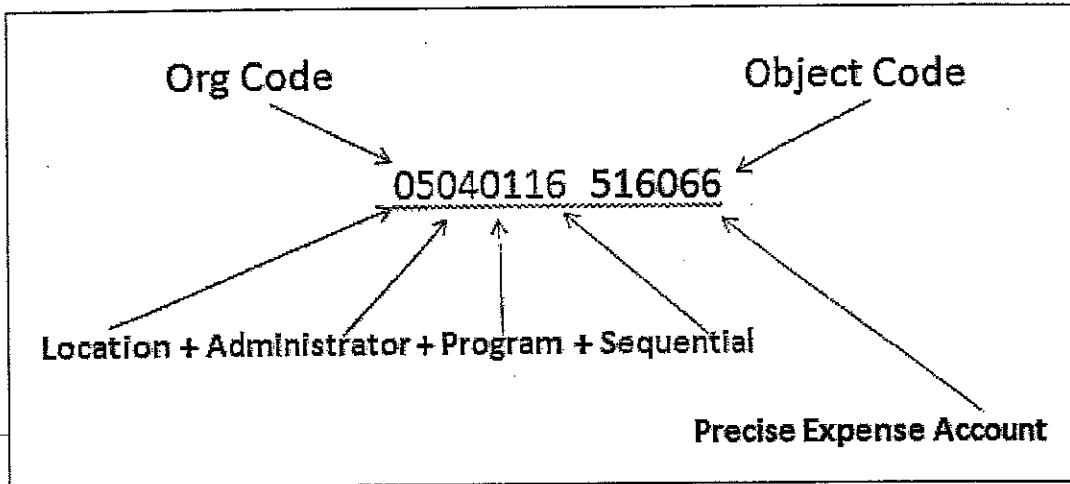
Our Mission is to prepare all students to attain their full potential as life-long learners, critical thinkers, and productive citizens of our diverse community and global society.

ABRSD Chart of Accounts Key

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

For example, the account CO PERSONNEL ADMIN TRAINER - CPR is coded as 05040116 516066: 05040116 > **05** for Central Office, **04** for Personnel Director, **01** for Admin, **16** is sequential

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



Location Codes

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

Admin Codes

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

Program Codes

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



ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

FY'16 SUPERINTENDENT'S PRELIMINARY BUDGET REQUEST

School Committee Meeting
January 22, 2015

2

FY'16 Budget – overview to date

- December 18th ABRSD School Committee meeting priorities around the FY'16 budget request were outlined
- Budget assumptions were defined and 5 year history of E&D, Town turnbacks, and the total budget levels were reviewed
- Budget drivers were identified and discussed
- January 8th ABRSD School Committee meeting totals of preliminary budget, funding sources, expenditures and preliminary assessments were presented
- Efficiencies and reductions were highlighted
- Requested but unbudgeted items (deferred needs) were identified

3

FY'16 Preliminary Budget-Update:

<u>Funding Sources Overview</u>	1/8/15	1/22/15
FY'15 (voted 11/2014)	\$ 16,170,400	\$ 16,170,400
FY'16 proposed	<u>\$ 15,489,144</u>	<u>\$ 15,458,633</u>
Decrease from FY'15	\$ (681,256)	\$ (711,767)
%	(4.21%)	(4.4%)

<u>Expenditure Budget Overview</u>	1/8/15	1/22/15
FY'15 (voted 11/2014)	\$ 76,455,123	\$ 76,455,123
FY'16 preliminary	<u>\$ 80,469,141</u>	<u>\$ 80,197,455</u>
Increase over FY'15	\$ 4,014,018	\$ 3,742,332
%	5.25%	4.89%

•Revenues have been reduced \$30,511 (Reg Tran refined)

•Expenses have been reduced \$271,686

4

FY'16 Other Funding Sources-only Regional Transportation changed

OTHER FUNDING SOURCES:	TABLE 6				
	FY15 VOTED	15B REVISED	FY15 CHANGE	FY16B	Inc (Dec) FY16
CHAPTER 70 AID	14,254,476	14,254,476	-	14,381,376	126,900
SCHOOL CHOICE ASSESSMENT	(48,278)	(91,715)	(42,432)	(103,689)	(11,358)
CHARTER SCHOOL ASSESSMENT	(477,587)	(541,805)	(64,218)	(490,739)	110,266
SPECIAL EDUCATION ASSESSMENT	(12,666)	(12,675)	(9)	(12,675)	-
REGIONAL TRANSPORTATION	1,296,724	1,729,727	432,993	1,266,283	(465,444)
REGIONAL TRANSPORTATION REVOLVING FUND	-	(192,649)	(192,649)	-	192,649
REGIONAL BONDS AID	139,000	139,000	-	111,200	(27,800)
CHARTER SCHOOL REIMBURSEMENT	67,207	133,282	66,075	26,791	(40,521)
Member Town contrib to Middlesex Rejuvenat	-	451,297	451,297	-	(451,297)
PREMISES ON LOANS	658	658	-	7,526	6,868
TRANSFER FROM E&D	500,000	500,000	(200,000)	200,000	(300,000)
OTHER FUNDING SOURCES	<u>15,719,103</u>	<u>16,170,400</u>	<u>451,297</u>	<u>15,458,633</u>	<u>(711,767)</u>
REGIONAL ASSESSMENT ACTION	49,690,145	49,690,145	-	53,476,415	3,786,270
REGIONAL ASSEMT - BOND BOROUGH	18,594,577	18,594,577	-	11,262,407	6,671,830
TOTAL REVENUES	<u>76,003,825</u>	<u>76,455,123</u>	<u>451,297</u>	<u>80,197,455</u>	<u>3,742,332</u>

5

FY'16 Expenditures-updated

Category:	FY'15 Revised Budget	FY16 Preliminary Budget	Increase (Decrease)	
			\$	%
Salaries and other compensation	48,761,898	50,771,070	2,009,172	4.12%
Fringe benefit and related costs	12,275,574	13,358,409	1,082,835	8.82%
<i>Fringe as % of total compensation</i>	<i>25.29%</i>	<i>26.89%</i>		
Special Education tuition and transportation	6,553,925	6,798,598	244,673	3.73%
Capital outlay and debt service	2,400,363	2,441,202	40,839	1.70%
All other	6,463,363	6,828,176	364,813	5.64%
Total Expenditures:	\$ 76,455,123	\$ 80,197,455	\$ 3,742,332	4.89%

6

FY'16 Preliminary Assessments – Changes since 1/8/15:

Assessments:

	1/8/15	1/22/15	Decrease
•Acton	53,675,634	53,476,415	199,219
•Boxborough	<u>11,304,363</u>	<u>11,262,407</u>	<u>41,956</u>
•Total	<u>64,979,997</u>	<u>64,738,822</u>	<u>241,175</u>

FY'16 Budget: Next Steps

- **January 31 – Budget Saturday Meeting**
•8:30 a.m. in the RJG Junior High Library
- **February 5 – FY'16 ABRSD Budget Hearing**
•7:00 p.m. in the RJG Junior High Library



ACTON-BOXBOROUGH REGIONAL SCHOOL DISTRICT

FY'16 SUPERINTENDENT'S PRELIMINARY BUDGET REQUEST

School Committee Meeting
January 8, 2015

FY'16 Budget Priorities

- . At the December 18th ABRSD School Committee meeting the priorities around which the FY'16 budget request would be built were outlined.
- . Central to these requests includes meeting the needs of all of our students.
- . While overall enrollment is decreasing, the percentage of high needs students is growing rapidly.
- . These requests fall to those students receiving:
 - instruction for English Language Learning
 - individualized Special Education instruction
 - specialized services in support of students receiving mental health services

FY'16 Preliminary Budget in Context

Funding Sources Overview

FY'15 (voted 11/2014)	\$ 16,170,400	
FY'16 proposed	<u>\$ 15,489,144</u>	
Decrease from FY'15	\$ (681,256)	(4.21%)

Expenditure Budget Overview

FY'15 (voted 11/2014)	\$ 76,455,123	
FY'16 preliminary	<u>\$ 80,469,141</u>	
Increase over FY'15	\$ 4,014,018	5.25%

Funding sources are declining 4.21% while the preliminary budget is rising 5.25% when compared to FY'15.

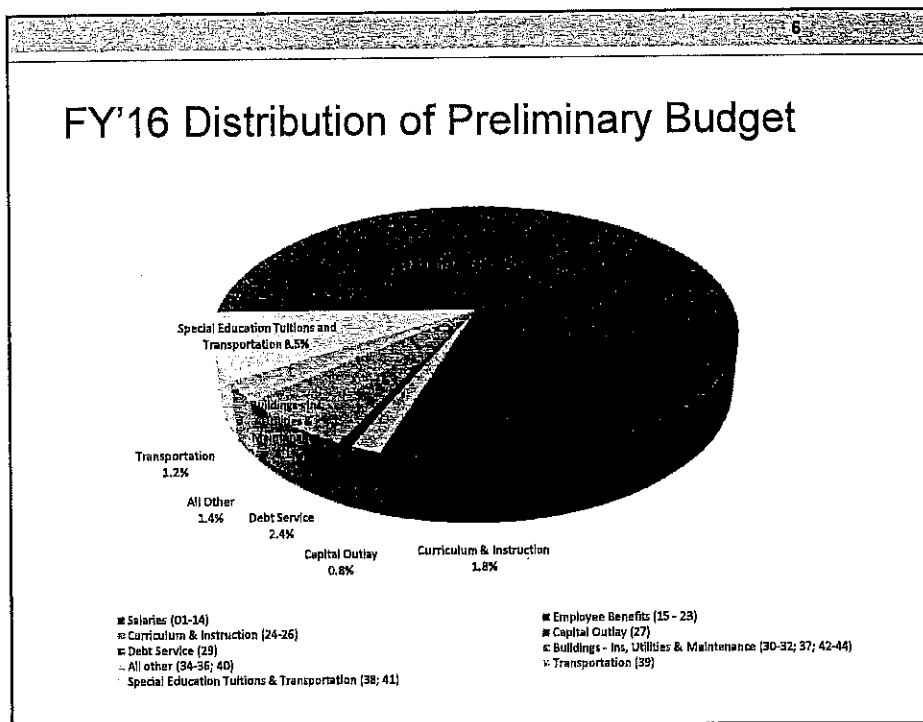
FY'16 Other Funding Sources

OTHER FUNDING SOURCES:	TABLE 6				
	FY'15 VOTED	FY'15B REVISED	FY'15 CHANGE	FY'16B	Inc./Dec FY'16
1000R14 CHAPTER 70 AID	14,254,476	14,254,476	-	14,293,376	38,900
1000R14 SCHOOL CHOICE ASSESSMENT	(49,279)	(91,711)	(42,432)	(103,099)	(11,388)
1000R14 CHARTER SCHOOL ASSESSMENT	(477,587)	(541,003)	(63,416)	(430,739)	110,166
1000R14 SPECIAL EDUCATION ASSESSMENT	(12,666)	(12,672)	(6)	(12,675)	-
1000R14 REGIONAL TRANSPORTATION	1,296,794	1,729,727	432,933	1,296,794	(432,933)
REGIONAL TRANSPORTATION REVOLVING FUND	-	(192,649)	(192,649)	-	192,649
REGIONAL BONUS AID	139,000	139,000	-	111,200	(27,800)
1000R14 CHARTER SCHOOL REIMBURSEMENT	67,707	133,282	65,575	76,761	(106,521)
Member Town credits to Middlesex Retirement	-	451,297	451,297	-	(451,297)
PREMIUMS ON LOANS	638	638	-	7,526	6,888
TRANSFER FROM EAD	500,000	300,000	(200,000)	200,000	(100,000)
OTHER FUNDING SOURCES	<u>15,719,105</u>	<u>16,170,400</u>	<u>451,297</u>	<u>15,489,144</u>	<u>(681,256)</u>

5

FY'16 Expenditures

Category:	FY'15	FY16	Increase (Decrease)	
	Revised Budget	Preliminary Budget	\$	%
Salaries and other compensation	48,760,920	50,875,082	2,114,162	4.34%
Fringe benefit and related costs (includes OPEB)	12,275,574	13,357,929	1,082,355	8.82%
<i>Fringe as % of total compensation</i>	<i>25.2%</i>	<i>26.3%</i>		
Special Education tuition and transportation	6,553,925	6,796,374	242,449	3.70%
Capital outlay and debt service	2,413,527	2,571,272	163,745	6.78%
All other	6,451,177	6,862,484	411,307	6.38%
Total Expenditures:	\$ 76,455,123	\$ 80,469,141	\$ 4,014,018	5.25%



FY'16 Preliminary Assessment

	Rollins	Avon	Bethborough
FY'16 Total expenditures	\$80,469,141	\$68,130,715	\$ 12,338,426
FY'16 Other funding sources	\$15,489,144	\$13,100,718	\$2,388,426
FY'16 Assessment	\$64,979,997	\$53,675,634	\$11,304,363
FY'15 Assessment	\$60,284,722	\$49,690,145	\$10,594,577
Assessment Increase	\$4,695,275	\$3,985,489	\$709,786
% Increase		8.0%	6.7%

FY'16 Preliminary Budget: Efficiencies & Reductions

Targeted Enrollment Reductions:

- 2.0 FTE Elementary Teachers (Blanchard & Conant)

Total: \$142,000

Additional Reductions

- 1.0 Custodian (.5 @ Blanchard 2nd Shift & .5 - 3rd Shift at ABRHS) (\$67,000)

- Energy Budget Consultant (\$14,000)

Total: \$ 81,000

Total reductions: \$223,000 (3.0 FTEs)

FY'16 Preliminary Budget: Proposed Personnel Increases

The following represent proposed personnel increases included within the FY'16 preliminary budget:

- 0.6 FTE ELL Teacher (Elementary)
- 1.0 SpEd ETL, Transition & Academic Support (JHS)
- 0.6 Special Education Teacher (Elementary)
- 19 hour ODP Assistant (SHS)
- 0.4 School Psychologist (Elementary)
- 19 hour Office Support (Pupil Services)

Total: \$239,303 or 3.8 FTEs

Meeting the Needs of All Students

- Growing range & number of diverse student needs.
- Faculty/staff are striving to meet these demands in a wide variety of programs including regular education, Special Education and our English Language Education (ELE).
- Effectively meeting these needs cannot be achieved solely through professional learning or new teaching practices but requires additional resources.
- FY'16 request provides for additional capacity in direct instruction to students as well as student support.

11

Elementary Special Education Staffing Learning Centers

- Current/projected case loads in Learning Centers with allocated staffing impacts meeting recommended guidelines.
- The administration is committed to establishing a model that includes three (3) Special Education teachers within each school over the long-term.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
FY15	4.0	2.0	2.0	2.4	2.0	2.4
Current Case Load	12.5	21	31	30	23.5	21.5
FY16	3.0	2.0	3.0	3.0 (+ 0.6 FTE)	2.0	2.4
FY16 Caseload	19	18.5	15.5	19	19.5	19

12

FY'16 Special Education: Out of District Tuition & Transportation

Out-of-district commitments represent a legal requirement and continue to be of concern

Transportation costs are rising to \$232K:

- CASE Assessment (4.3% or \$63K) and bus monitors & nursing services represent \$169K

Tuition costs net is only \$10K increase, however additional considerations:

- Estimated increased tuition rates at 5% (CASE), 3% other
- Circuit breaker offset at 70% anticipated claim
- Only known or highly likely placements included
- Savings included for return to district programs or aging out

English Language Learners (ELL)

- This program area continues to grow in number of students and regulatory demands.
- The current staffing pattern makes it difficult for us to meet recommended guidelines.
- The district is required to have in place administrative support from a licensed ELL administrator.
- This FY'16 request includes a 0.6 additional FTE to expand direct service to students and help secure the necessary administrative position funded in the FY'15 budget.

Additional Personnel Requests

Elementary Psychologist (0.4 FTE)

- Increased demands of specialized assessments are currently completed by Guidance Counselors which impacts direct service to students.
- According to a review of both outside professionals a review of other district practices it is not a desired practice for GCs to complete cognitive testing.
- Although the recommendation was for a 1.0 FTE only a 0.4 FTE is being recommended.

Jr. High Special Education ETL, Transition & Academic Support (1.0 FTE)

- This position addresses two needs: i) Assists with the building-based needs in relation to the transition of Spec. Ed. Students; ii) also addresses the expansion of the 0.5 Reading/Academic support position.

15

Other FY'16 Preliminary Budget Increases

There are additional increases of \$497,789. Without these the budget increase would be 4.6%, not 5.25%.

OPEB Trust Contribution

38.3% increase or \$194,000

FY '13 \$236,000

FY '14 \$376,000

FY '15 \$506,000

FY '16 Preliminary Budget \$700,000 (+ Acton's contribution = \$1.1m)

Middlesex Retirement Contribution

17.3% increase or \$303,789 (under review)

FY '15 Initial Budget \$1,304,911

FY '15 Revised Budget \$1,756,208

FY '16 Preliminary Budget \$2,059,997

16

Capital Planning

- Maintaining the infrastructure of our eight (8) facilities and all of our campus space is critical.
- The district will continue with its ongoing efforts to maintain and improve the condition of our buildings, technology and overall learning environments.
- Within the FY'16 budget, there is a proposed commitment to identify a long-term view of our capital needs through an *Existing Conditions Study*.

Existing Conditions Study

- The FY16 budget includes a project line of \$200,000 to complete an *Existing Conditions Study*.
- Estimate based upon an industry estimate of square footage.
- Study will examine a wide-range of areas:
 - i) *Evaluation of Existing Conditions*
 - Deferred Maintenance
 - Code Required Upgrades
 - ii) *Educational Programming*
 - Demographic Projections
 - Comparisons to MSBA Guidelines
 - Evaluation of Curriculum vs. Building Space Needs
 - iii) *Options Development for District*

FY16 Operating Budget: Deferred Needs

There are additional requests that were also submitted from the administration but are not recommended at this time due to financial resources. They represent requests that will need to be considered as part of a future budget request:

- 2nd Elementary Literacy Specialist/Coach
- 0.6 Elementary Psychologist
- 0.2 Speech & Language Chair Increase
- 1.0 ELL teacher Direct Instruction
- 3.2 Elementary Special Education

FY'16 Budget Planning: Next Steps

- **January 22 – School Committee Meeting**
 - 7:00 p.m. in the RJG Junior High Library

- **January 31 – Budget Saturday Meeting**
 - 9:00 a.m. in the RJG Junior High Library

- **February 5 – FY'16 ABRSD Budget Hearing**
 - 7:00 p.m. in the RJG Junior High Library

Office of the Superintendent
Acton-Boxborough Regional School District
Acton, MA 01720
(978) 264-4700 x 3206
<http://abschools.org>

TO: Acton-Boxborough Regional School Committee Members
FROM: Glenn A. Brand, Superintendent of Schools
DATE: 12/16/14
RE: FY16 Preliminary Budget

The Administration is currently engaged in the development of the FY16 (2015-16) operating budget for the Acton-Boxborough Regional School District. This proposed plan will be presented at your January 8th School Committee meeting and will detail the total request alongside the percentage increase over the current budget year.

The delivery of an operating budget for a school district centers on a larger 'story.' Some of this story must put into perspective our historical past alongside an understanding of the resources necessary to support our district's mission of *preparing all students to attain their full potential as life-long learners, critical thinkers, and productive citizens of our diverse community and global society.*

Consideration of this historical data represents a critically important element of budgetary development. However, given the combined effort of transitioning from three (3) separate school districts into one (1) the ability to make true line-by-line comparisons is simply not possible in all areas. Within the pages that follow efforts have been made to establish as clearly as possible a budgetary history that puts into context the fiscal reality of the last few years.

This information also seeks to provide a basis upon which we begin to build our budget planning for the next school year. Before we begin to focus on any significant increases that are designed to provide program improvement or enhancement, the budgetary drivers that create the foundation upon which this budget is built must be considered. Such things as insurance costs, Middlesex Retirement, OPEB and the like represent significant commitments that the administration must contend with as we seek to establish our budget. In many respects as significant as maintaining our current human resources, they contribute largely to the foundation of the budget that we must look to establish and support and attention to these fiscal realities must be observed.

Finally, a review of the budgetary documentation presented last year identifies three (3) priorities which then served as the underlying focus for what is our current FY15 budget. These priorities included:

- i) Developing a unified Pre-K to 12 budget*
- ii) Meet the growing state and federal requirements for school leadership*
- iii) Meet the needs of increasing numbers of our at-risk students*

In many respects, these priorities continue for our organization as a district. While we continue to benefit from the cost savings resulting from regionalization, it is clear to me as your Superintendent that there continues to be a strong emphasis on ensuring that we have the resources necessary to meet the wide range of needs for a growing segment of our student population. From Special Education to English-Language Learning, the FY16 budget request will identify additional resources that are felt to be essential in shoring up and expanding the district's capacity to address these needs.

The following dates will serve as additional opportunities for you to consider the FY16 budgetary request:

January 8, 2015 - Superintendent's FY16 Preliminary Budget Presentation
January 22, 2015 - Superintendent's FY16 Budget Discussion
January 31, 2015 - Budget Saturday
February 5, 2015 - Public Hearing on the Superintendent's FY16 Budget
February 26, 2015 - Initial ABRSD budget assessments VOTE

As has been the case throughout the last number of years, FY16 is shaping up to be another challenging year from a fiscal standpoint. Extensive dialogue will be required about the proposals and requests as we position our district in the best possible way to advance our programs and opportunities for students while meeting the increasing demands associated with providing these services. As your Superintendent I look forward to participating in these discussions and decisions with you and my leadership team.

ACTON-BOXBOROUGH REGIONAL
SCHOOL DISTRICT

FY16 BUDGET PRESENTATION #1:
SETTING THE STAGE
December 18, 2014

Setting the Stage

- The administration is engaged in the development of the 2015-16 (FY16) operating budget for the full PreK-12 regional district
- This first presentation attempts to set the foundation upon which the FY16 budget request is being built

Budget Priorities for FY15

- A review of the budgetary priorities for this current year include three (3) priorities:
 - i. Developing a unified Pre-K to 12 budget
 - ii. Meet the growing state and federal requirements for school leadership
 - iii. Meet the needs of increasing numbers of our at risk-students

Budget Priorities FY16

- We continue to benefit from savings and realignment from regionalization
- State and federal mandates will continue as a challenge for districts throughout the Commonwealth
- Our greatest challenge continues to be a strong focus on providing our district with the capacity and resources necessary to meet the needs of all students in light of rapidly increasing at-risk and higher needs students
 - Special Education
 - English Language Learners (ELL)
 - Low Income

Enrollment Snapshot:

Highlights:

- Enrollment continues to be a factor to watch closely
- Enrollment is down in both Acton and Boxborough this year following recent trends and projections
- As we look to FY16 we are projecting some minor reductions

	Acton Prksh	Acton Staff	Acton Eliz	Boxborough Prksh	Boxborough Staff	Boxborough 0-12
FY15-16	2352	765	1596	376	150	332
FY16-17	2327	754	1569	368	141	304
FY17-18	2292	717	1565	338	145	299

Does not include Choice or AB Staff

Enrollment Continued

- Within the FY16 budget the administration has carefully reviewed the data and has made reductions that reflect School Committee class size guidelines
- It is important to keep in mind that these changes, especially at the elementary level, are dispersed across six (6) elementary schools
- As we consider our long-term personnel needs, enrollment as a factor is not the only point to consider – but so too is the intensity of the growing needs of some of our student population.

FY16 Budget Building Assumptions

As provided to the School Committee at the October 16 meeting:

Funding Sources:

The FY16 preliminary budget is built around the following as assumptions of funding sources:

- i. Level funded state/federal entitlement grant funds
- ii. Limited reliance on E & D
- iii. No new School Choice students, except siblings
- iv. Existing User fees (with the exceptions presented this evening)

FY16 Budget Building Assumptions

Level Services:

The following level service operating expenditures are considered as a part of this budget:

- i. OPEB funding level
- ii. Fixed costs and obligations
- iii. Special Education programming in district where possible
- iv. Health Insurance Premiums
- v. Number of teaching sections at all grade levels based upon class size guidelines and enrollment projections
- vi. Appropriate staffing levels for other Prek-12 staff
- vii. Continuation of commitment to professional development
- viii. Continued technology replacement
- ix. Legal mandates are met

FY16 Budget Building Assumptions

Excess & Deficiency Funds

- Every regional school district shall maintain an excess and deficiency fund
- A regional school committee may use all or part of the certified balance in the E & D fund as a revenue source for its proposed budget
- If the certified balance exceeds 5% of the proposed budget the Committee must use the amount in excess of the 5% as a revenue source for its proposed budget

FY16 Budget Building Assumptions

E & D continued

FY	ABP/ST Budget	E & D	% of Budget
2010	\$36,858,436	\$1,711,823	4.6%
2011	\$38,228,410	\$1,925,118	5.0%
2012	\$38,502,351	\$1,892,727	4.9%
2013	\$39,114,804	\$1,510,041	3.9%
2014	\$41,571,900	\$1,100,000	2.6%
2015	\$76,003,826	\$1,100,000	1.4%

- FY14 is not certified; used \$500,000 for FY15

FY10-15 Appropriated Budget History – Voted Budget

	APR	APR	APR	APR	APR	APR
	2010	2011	2012	2013	2014	2015
	APR	APR	APR	APR	APR	APR
	2010	2011	2012	2013	2014	2015
FY10	25,753,783	3.12	5,333,590	1.14	36,858,436	0.54
FY11	25,910,449	0.61	5,442,590	2.04	38,228,410	3.72
FY12	26,113,719	0.78	5,608,417	3.05	38,502,351	0.72
FY13	26,562,103	1.72	5,802,752	3.47	39,114,804	1.59
FY14	26,960,725	1.5%	5,798,320	-0.8	40,482,330	3.50
FY15					75,326,095	
FY15 Consolidated					76,003,826	0.90
FY15 Revised					76,455,123	1.50

Turnback History

	APR	APR
	2010	2011
FY '14	\$34,914	\$35,348
FY '13	\$292,455	\$190,781
FY '12	\$269,167	\$359,778
FY '11	\$660,282	\$497,218
FY '10	\$224,931	\$200,789
FY '09	\$1,244,703	\$948,158
FY '08	\$187,359	\$7,236
FY '07	\$48,985	\$21,297
FY '06	\$344,255	\$172,266
FY '05	\$336,074	\$113,236
Ten Year Total	\$3,643,125	\$2,546,106

Current Assumptions for Revenues and other Funding Sources

- Governor's Budget will be released at the end of February
- Assuming Chapter 70 at \$25 per student minimum increase, roughly 1%
- Assuming Regional Transportation aid at FY'15 budgeted levels (consistent with possible 9C cuts)
- Assuming Circuit Breaker at 70%
- Minimize use of E&D – currently recommending \$250K

Budget Drivers

- OPEB
- Middlesex Retirement
- Health Insurance
- Salaries
- Debt Service
- Sped Transportation
- Sped Tuition

OPEB

- ABRSD began funding OPEB out of the operating budget in FY '13

FY '13	\$236,000
FY '14	\$376,000
FY '15	\$506,000

- To fully fund the \$1.4 million combined Town of Acton and ABRSD FY '16 plan, ABRSD would need to contribute about \$900K in FY '16. We are recommending a more gradual approach, allowing us to get to \$900K in FY '17.

- Recommending \$700,000 in FY '16 budget

Middlesex Retirement

- The School Committee November re-vote of the FY '15 Regional Assessment fully funded the Middlesex Assessment that is being partially paid by the two towns

- Even with that, Middlesex has a large increase for FY '16

Original FY '15 Budget	\$1,304,911
Revised FY '15 Budget	\$1,756,208
Preliminary FY '16 Assessment	\$2,059,997 (17.3% increase)

- The new FY '16 Middlesex Assessment has some town employees on the school list and some school employees on the town list. We are working with them to verify, and the preliminary assessment may change.

Health Insurance

- Current recommendation from the Health Insurance Trust
7% - 8%
- We put 8% for actives and retirees in the preliminary budget, hoping that it will be able to be reduced once the HIT votes actual rates
- The trust will be implementing a new retiree prescription drug plan (EGWP) which should lower rates

Salaries – FY '16

- Teachers' Salaries
1.5% COLA
plus 2.7% Steps/Lanes/Supermax
- Support Staff
Office Support, Custodians, Bus Drivers, Sped Assistants,
Classroom Assistants, Cafeteria, etc.
1.5% COLA
0.5% Steps

Added hours for Thursday afternoons and one extra professional day since these were approved after the FY '15 budget was voted

Salaries

- Changes in Staffing
 - Reduction of two elementary classroom sections for decreasing enrollment
 - Moving some support staff from revolving accounts to budget due to decreased revenues

- Retirements
 - 12 Teachers Retiring
 - Early Retirement Incentive Added to Budget
 - Salary for replacements budgeted at Master's step 3 (\$53,541)

Debt Service

- Refinancing the debt provided savings in the FY '15 budget. Anticipated debt service increase for FY '16 is 4%

FY '14	\$2,020,296	
FY '15	\$1,847,734	(9% decrease)
FY '16	\$1,920,743	(4% increase)

Sped Tuition and Transportation

- The increases in Special Education Tuition in FY '15 and the revision of the CASE assessment methodology continues to be a budget driver
- Sped Tuition (net of Circuit Breaker Reimbursement)
 - FY '14 \$4,145,625
 - FY '15 \$5,213,514 (26% increase)
 - FY '16 \$5,316,404 (2% increase)
- Sped Transportation
 - FY '14 \$1,454,538
 - FY '15 \$1,340,411 (8% decrease)
 - FY '16 \$1,572,647 (17.3% increase)

Future Budgetary Conversations

- January 8 – Superintendent's FY16 Preliminary Budget Presentation #2; Recommended Overall Budget and Assessment Increases
- January 22 – FY16 Budget Discussion; Detailed Budget by Account available
- January 31 – Budget Saturday
- February 5 – Public Hearing on FY16 Budget

ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES

	FUND #	FUND TITLE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	FY13 BALANCE	FY14 BALANCE
ADMIN	3311	SUPERINTENDENT GIFTS	\$0.02	\$154.02	\$444.02	\$1,534.02	\$707.50
	3315	UNITED WAY GIFT	\$994.95	\$994.95	\$994.95	\$994.95	\$994.95
	3323	CURRICULUM GIFT	\$38.57	\$349.11	\$956.71	\$663.06	\$908.45
	8089	ESL REVOLVING	\$10.57	\$10.57	\$10.57	\$10.57	\$10.57
	3501	INSURANCE REIMBURSEMENT	\$10,345.09	\$15,574.19	\$15,431.38	\$17,065.96	\$17,135.16
	3417	TELEPHONE REVOLVING	\$16,695.47	\$26,699.84	\$22,715.95	\$28,444.95	\$25,907.43
	3502	VENDOR RECOVERY	\$58,450.75	\$38,348.98	\$40,698.79	\$40,698.79	\$40,698.79
	3331	TEACHING AMERICAN HISTORY	\$0.00	\$0.00	\$0.00	(\$1,000.00)	\$0.00
		TOTAL	\$86,535.42	\$82,131.66	\$81,252.37	\$88,412.30	\$86,362.85
ATHLETICS	3301	ATHLETIC GIFTS	\$12,248.26	\$6,203.76	\$0.00	\$0.00	\$0.00
	3303	ABSAF: ATHLETICS	\$45,027.24	\$5,791.13	\$0.00	\$0.00	\$0.00
	3405	ATHLETIC REVOLVING	\$40,734.77	(\$0.00)	\$2,223.06	(\$0.00)	(\$0.00)
			TOTAL	\$98,010.27	\$11,994.89	\$2,223.06	(\$0.00)
BUILDINGS & GROUNDS	3322	ELM STREET HOOPS GIFT	\$1,214.00	\$1,214.00	\$1,214.00	\$1,214.00	\$1,214.00
	3324	SOLAR PANEL PROJECT	\$1,555.75	\$1,555.75	\$1,555.75	\$1,555.75	\$1,555.75
	3329	FRIENDS OF LOWER FIELDS	\$0.00	\$0.00	\$0.00	\$4,131.90	\$13,460.82
	3330	LOWER FIELDS GIFT 2	\$0.00	\$0.00	\$0.00	\$4,130.31	\$4,130.31
	3347	DOW TRACK GIFT	\$0.00	\$0.00	\$0.00	\$0.00	\$95,465.38
	4001	LOWER FIELDS CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$3,673.40	\$3,821.41
	3503	VANDALISM REIMBURSEMENT	\$311.09	\$311.09	\$311.09	\$311.09	\$311.09
			TOTAL	\$3,080.84	\$3,080.84	\$3,080.84	\$15,016.45
COMMUNITY EDUCATION	3402	COMMUNITY EDUCATION	\$389,639.45	\$466,570.20	\$433,037.22	\$560,695.52	\$683,484.87
	3403	USE OF FACILITIES	\$54,826.35	\$0.09	(\$0.00)	\$14,160.82	\$0.07
	3404	DRIVERS EDUCATION	\$82,559.90	\$92,027.89	\$125,045.06	\$171,916.98	\$207,031.60
			TOTAL	\$527,025.70	\$558,598.18	\$558,082.28	\$746,773.32
INTEGRATED PRESCHOOL	3429	AD INTEGRATED PRESCHOOL	\$60,530.49	\$108,752.15	\$118,511.65	\$168,962.37	\$74,112.88
JUNIOR HIGH	3305	JUNIOR HIGH GIFTS	\$2,390.74	\$9,562.01	\$11,769.11	\$8,978.95	\$12,123.80
	3312	ABSAF:JUNIOR HIGH EXTRACURRICULAR	\$13,860.38	\$5,073.09	\$5,100.08	\$1,211.82	\$3,453.85
	3314	JOHN LORING MEMORIAL GIFT	\$4,628.42	\$4,633.99	\$4,638.61	\$4,643.03	\$4,645.48
	3316	PROJECT WELLNESS JUNIOR HIGH	\$20,410.62	\$4,488.06	\$0.00	\$0.00	\$0.00
	3317	EDFAAB GIFT - JUNIOR HIGH	\$3.64	\$3.64	\$3.64	\$3.64	\$3.64
	3411	LOST BOOKS-JUNIOR HIGH	\$3,285.43	\$3,755.70	\$3,880.28	\$3,616.09	\$5,772.09
		TOTAL	\$44,579.23	\$27,516.49	\$25,391.72	\$18,453.53	\$25,998.86
LIBRARY REVOLVING	3416	LIBRARY REVOLVING	\$7,806.57	\$10,795.01	\$7,831.63	\$8,834.19	\$7,905.73
ODP REVOLVING	3428	ODP REVOLVING	\$47,706.76	\$87,085.99	\$87,846.33	\$96,801.24	\$12,279.36

ABRSD SPECIAL REVENUE FUNDS
YEAR END BALANCES

	FUND #	FUND TITLE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	FY13 BALANCE	FY14 BALANCE
PERFORMING ARTS	3302	ABSAF: SENIOR HIGH PERFORMING ARTS	\$2,892.23	(\$0.00)	(\$0.00)	\$3,357.36	\$5,608.46
	3304	BAND UNIFORMS	\$6,997.10	\$1,802.22	\$4,647.34	\$0.00	\$0.00
	3321	AB FRIENDS OF DRAMA GIFTS	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
	3327	DRAGONFLY THEATER	\$120,303.48	\$31,642.24	\$16,059.33	\$0.00	\$8,136.44
	3415	PERFORMING ARTS REVOLVING	\$2,407.52	\$1,362.27	\$0.00	\$5,568.93	\$8,630.76
	3422	JUNIOR HIGH THEATER REVOLVING	\$10,978.56	\$5,959.22	\$1,074.39	(\$0.00)	\$7,730.50
	3423	SENIOR HIGH: PROSCENIUM CIRCUS	\$17,297.30	\$5,966.69	\$3,997.41	\$12,627.40	\$7,987.38
	3425	SENIOR HIGH CHORUS	\$6,341.12	\$8,035.43	\$17,242.02	\$8,889.05	\$9,635.06
		TOTAL	\$167,242.31	\$54,793.07	\$43,045.49	\$30,467.74	\$47,753.60
	PRIVATE GRANTS	3318	PARENT INVOLVEMENT PROJECT	\$3,501.11	\$5,641.22	\$12,585.02	\$16,739.77
3325		NSTA TOYOTA TAPESTRY	\$1,542.46	\$1,542.46	\$1,542.46	\$1,003.54	\$71.37
3326		MCC BIG YELLOW SCHOOL BUS	\$0.00	\$124.59	\$205.14	\$205.14	\$205.14
3328		NSTAR POWER DOWN PROJECT	\$0.00	\$0.00	\$1,150.00	\$21,050.00	\$16,335.27
		TOTAL	\$5,043.57	\$7,308.27	\$15,482.62	\$38,998.45	\$34,303.46
SCHOOL CHOICE	3401	SCHOOL CHOICE	\$207,017.13	\$37,821.70	\$4,728.94	\$65,801.74	\$64,984.42
SCHOOL LUNCH	3201	SCHOOL LUNCH	\$299,626.06	\$335,372.27	\$314,940.88	\$296,568.68	\$365,035.68
SCHOOL STORES	3421	JUNIOR HIGH STORE REVOLVING	\$8,847.41	\$7,614.67	\$7,753.86	\$2,863.30	\$1,382.58
	3420	EMPORIUM REVOLVING	\$81,763.67	\$78,328.88	\$42,003.36	\$25,585.06	(\$7.77)
		TOTAL	\$90,611.08	\$85,943.55	\$49,757.22	\$28,448.36	\$1,374.81
SENIOR HIGH	3306	SENIOR HIGH GIFTS	\$6,639.73	\$8,296.23	\$9,605.98	\$5,687.03	\$4,981.44
	3307	SENIOR HIGH GIFT-GAZEBO	\$1,002.41	\$1,002.41	\$1,282.41	(\$0.00)	(\$0.00)
	3308	SENIOR HIGH GIFT:PTSO	\$14,664.84	\$13,099.69	\$15,893.62	\$10,874.21	\$6,920.56
	3309	SENIOR HIGH GIFT:OTHER	\$2,477.25	\$4,776.13	\$9,569.52	\$20,298.00	(\$4,490.60)
	3310	SENIOR HIGH GIFT: ABSAF	\$375.25	\$375.25	\$375.25	\$0.00	\$15,352.00
	3313	ABSAF: SENIOR HIGH EXTRACURRICULAR	\$25,882.01	\$2,102.38	\$5,598.52	\$0.00	\$11,338.17
	3319	SENIOR HIGH: COMMUNITY SERVICE GIFTS	\$228.71	\$180.03	\$162.84	\$978.31	\$3,080.59
	3320	SENIOR HIGH: SPECTRUM	\$140.95	\$728.95	\$1,887.95	\$2,429.95	\$1,651.95
	3412	LOST BOOKS-SENIOR HIGH	\$20,693.04	\$24,458.38	\$29,325.26	\$24,574.67	\$24,035.26
	3413	PARKING-SENIOR HIGH	\$276.50	\$20,671.80	\$26,341.55	\$13,127.45	\$29,445.55
	3419	SCHOOL TO BUSINESS	\$4,770.39	\$3,313.59	\$956.88	\$0.00	(\$2,867.93)
	8091	SMOKING REVOLVING	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
	3430	SWAP TUITION	\$4,233.52	\$4,078.32	\$256.32	\$256.32	(\$168.68)
	3424	SENIOR HIGH:COUNSELING/TESTING	\$32,573.36	\$29,584.94	\$15,959.56	\$13,220.74	\$9,031.74
		TOTAL	\$113,977.96	\$112,688.10	\$117,235.66	\$91,466.68	\$98,330.05

ABRSD SPECIAL REVENUE FUNDS
 YEAR END BALANCES

FUND #	FUND TITLE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	FY13 BALANCE	FY14 BALANCE
3414	SUMMER SCHOOL TUITION	\$68,073.26	\$106,312.43	\$126,970.84	\$85,812.85	\$147,704.65
3418	TRANSPORTATION	\$48,258.07	\$56,091.05	\$66,788.40	\$87,475.51	\$98,365.65
	GRAND TOTAL	\$1,875,124.72	\$1,686,285.65	\$1,623,169.93	\$1,868,293.41	\$2,074,987.30

APS SPECIAL REVENUE FUNDS
YEAR END BALANCES

	FUND	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	FY13 BALANCE	FY14 BALANCE
ADMIN	APS SUPERINTENDENT	\$282.09	\$145.29	\$145.29	\$145.29	\$145.29
	APS ESL AFTER SCHOOL	\$323.53	\$323.53	\$323.53	\$323.53	\$323.53
	BAY STATE READERS 2ND	\$170.29	\$170.29	\$170.29	\$170.29	\$170.29
	CURRICULUM GIFTS	\$955.57	\$744.32	\$744.32	\$10.00	\$10.00
	LIBRARY SUPPORT	\$5,383.78	\$6,794.10	\$11,597.87	\$13,784.61	\$10,319.29
	MCC BIG YELLOW SCHOOL BUS	\$749.75	\$1,349.75	\$1,749.75	\$2,104.05	\$1,704.05
	SINGAPORE MATH	\$20.16	\$20.16	\$20.16	\$20.16	\$20.16
	TEACHING AMERICAN HISTORY	\$0.00	(\$2,625.59)	(\$1,000.00)	\$0.00	\$0.00
	APS PD OUTDOOR CLASSROOM				\$69.01	\$314.37
	ACTON GARDEN GIFT CLUB				\$500.00	\$500.00
	TOTAL	\$7,885.17	\$6,921.85	\$13,751.21	\$17,126.94	\$13,506.98
ADK GIFTS	APS MCCARTHY ADK GIFT	\$630.00	\$179.41	\$179.41	\$155.15	\$0.00
	GATES ADK GIFT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	DOUGLAS ADK GIFT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	COMMUNITY ED ADK GIFT	(\$0.00)	\$7,337.72	\$6,127.23	\$59,389.32	\$1,915.30
	TOTAL	\$630.00	\$7,517.13	\$6,306.64	\$59,544.47	\$1,915.30
BUILDINGS & GROUNDS	APS DAMON BUILDING PLAYGROUND	\$2,086.85	\$2,086.85	\$2,086.85	\$2,086.85	\$2,086.85
	GATES PLAYGROUND EQUIPMENT	\$317.31	\$317.31	\$317.31	\$317.31	\$317.31
	WEST ACTON BOARDWALK	\$21,431.34	\$12,254.50	\$11,822.50	\$11,822.50	\$11,822.50
	TOTAL	\$23,835.50	\$14,658.66	\$14,226.66	\$14,226.66	\$14,226.66
CONANT	APS CONANT TECHNOLOGY	\$2.60	\$2.60	\$752.60	\$752.60	\$756.20
	CON: PROFESSIONAL DEV GIFT	\$229.23	\$229.23	\$229.23	\$229.23	\$229.23
	CONANT ART GIFT	\$84.14	\$5.22	\$5.22	\$5.22	\$95.48
	CONANT FOUNDATION MTG GIFT	\$11.29	\$11.29	\$11.29	\$11.29	\$11.29
	EDFAAB GIFT	\$1,291.58	\$270.74	\$270.74	\$270.74	\$270.74
	TOTAL	\$1,618.84	\$519.08	\$1,269.08	\$1,269.08	\$1,362.94
DOUGLAS	APS DOUGLAS DEC MATH	\$48.14	\$48.14	\$48.14	\$48.14	\$48.14
	APS DOUGLAS JAPANESE	\$4.94	\$4.94	\$4.94	\$4.94	\$4.94
	APS DOUGLAS MENTORING	\$606.44	\$606.44	\$606.44	\$606.44	\$606.44
	DOUGLAS FOUNDATION MTG GIFT	\$42.22	\$42.22	\$42.22	\$42.22	\$42.22
	TOTAL	\$701.74	\$701.74	\$701.74	\$701.74	\$701.74
DOUGLAS BEFORE & AFTER SCHOOL	DOUGLAS AT DAWN/DUSK	\$268,701.28	\$268,497.33	\$248,992.64	\$254,109.07	\$169,984.19

APS SPECIAL REVENUE FUNDS
YEAR END BALANCES

FUND		FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	FY13 BALANCE	FY14 BALANCE
ENRICHMENT	CONANT ENRICHMENT GIFT	\$40,622.72	\$46,433.80	\$75,697.14	\$40,859.69	\$101,114.97
	GATES ENRICHMENT GIFT	\$0.00	\$16,640.93	\$18,304.70	(\$31,895.51)	\$25,265.37
	MCT ENRICHMENT GIFT	\$0.00	\$1,649.52	\$6,439.35	\$4,344.47	\$51,330.60
	TOTAL	\$40,622.72	\$64,724.25	\$100,441.19	\$13,308.65	\$177,710.94
GATES	APS GATES PRIVATE	\$6,147.12	\$8,584.26	\$10,423.74	\$11,119.77	\$9,018.03
	GATES FOUNDATION MTG GIFT	\$0.07	\$0.07	\$0.00	\$0.00	\$0.00
	ANONYMOUS GIFT	\$612.29	\$0.00	\$3,266.94	\$3,266.94	\$902.94
	TOTAL	\$6,759.48	\$8,584.33	\$13,690.68	\$14,386.71	\$9,920.97
McCARTHY-TOWNE	APS MCCARTHY TECHNOLOGY	\$0.00	\$0.00	\$371.88	\$714.54	\$3,300.00
MERRIAM	MERRIAM HANDSHAKE PROJECT	\$62.91	\$62.91	\$62.91	\$62.91	\$62.91
	MERRIAM OPEN CIRCLE	\$1,000.00	\$2,082.00	\$2,100.47	\$3,290.47	\$0.00
	MERRIAM ORGANIC GARDENING PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$1,062.91	\$2,144.91	\$2,163.38	\$3,353.38	\$62.91
MERRIAM BEFORE & AFTER SCHOOL	MERRIAM MORNING/AFTERNOON	\$171,369.64	\$163,807.59	\$128,483.64	\$126,712.68	\$141,867.97
PTO	APS CONANT PTO	\$13,235.14	\$0.00	\$619.07	\$2,021.15	\$7,815.77
	APS DOUGLAS PTO	\$24,018.39	\$35,093.91	\$13,427.73	\$0.00	\$4,595.25
	APS GATES PTO	\$2,480.79	\$1,170.26	\$7,349.56	\$1,536.19	\$2,020.93
	APS MCCARTHY TOWNE PTO	\$10,804.39	\$23,041.93	\$10,690.33	\$4,655.93	\$177.04
	APS MERRIAM PTO	\$18,823.08	\$22,377.53	\$7,481.88	\$6,455.05	\$355.28
	TOTAL	\$69,361.79	\$81,683.63	\$39,568.57	\$14,668.32	\$14,964.27
SCHOOL LUNCH	APS SCHOOL LUNCH	(\$420,804.79)	(\$499,168.85)	(\$558,705.55)	(\$558,705.55)	(\$621,990.62)
	CONANT SCHOOL LUNCH	\$106,241.24	\$125,873.59	\$133,079.86	\$138,015.93	\$158,008.00
	DOUGLAS SCHOOL LUNCH	\$80,936.76	\$73,972.66	\$72,198.57	\$79,054.26	\$106,036.05
	GATES SCHOOL LUNCH	\$107,716.23	\$130,773.04	\$138,107.59	\$144,573.72	\$152,261.59
	MCCARTHY SCHOOL LUNCH	\$25,612.97	\$25,527.88	\$18,574.38	\$13,512.24	\$35,133.58
	MERRIAM SCHOOL LUNCH	\$185,784.01	\$219,047.35	\$235,556.97	\$253,365.93	\$281,646.80
TOTAL	\$85,486.42	\$76,025.67	\$38,811.82	\$69,816.53	\$111,095.40	
GRAND TOTAL		\$678,035.49	\$695,786.17	\$608,779.13	\$589,938.77	\$660,620.27

BLANCHARD SPECIAL REVENUE FUNDS
YEAR END BALANCES

	FUND TITLE	FY10 BALANCE	FY11 BALANCE	FY12 BALANCE	FY13 BALANCE	FY14 BALANCE
ALL DAY KINDERGARTEN	FULL DAY KINDERGARTEN	\$3,117.02	\$22,274.02	\$83,160.20	\$84,341.34	\$67,815.34
EXTENDED DAY	EXTENDED DAY SCHOOL SERVICES	\$37,847.47	\$88,464.19	\$150,037.36	\$149,827.46	\$166,841.31
INTEGRATED PRESCHOOL	ECP (PRESCHOOL) REVOLVING FUND	(\$888.01)	\$12,407.63	\$25,753.22	\$43,809.06	\$82,713.75
	INSURANCE CLAIMS SCHOOL		\$2,216.69			\$1,539.82
	SCHOOL GUARENTEED DEPOSITS	\$50.00	\$50.00	\$50.00	\$50.00	\$0.00
OTHER	BLANCHARD EDUCATIONAL GIFT FUND	(\$281.21)	(\$81.21)	\$2,453.57	\$5,521.57	\$7,191.57
	TOTAL	(\$231.21)	\$2,185.48	\$2,503.57	\$5,571.57	\$8,731.39
SCHOOL CHOICE	SCHOOL CHOICE	\$115,046.00	\$120,403.00	\$196,993.00	\$201,588.00	\$196,220.71
SCHOOL LUNCH	SCHOOL LUNCH	\$9,539.30	\$16,722.61	\$28,309.98	\$38,147.17	\$51,156.32
	GRAND TOTAL	\$164,430.57	\$262,456.93	\$486,757.33	\$523,284.60	\$573,478.82

ABRSD ATHLETIC SPECIAL REVENUE FUNDS
 FY10 - FY14 DETAIL

	FY10	FY11	FY12	FY13	FY14
3301 ATHLETIC GIFTS					
Beginning Balance	\$7,010.93	\$12,248.26	\$6,203.76	\$0.00	\$0.00
Total Revenues In:	\$26,766.50	\$25,386.00	\$23,208.95	\$14,406.18	\$12,576.03
Total Expenses Out:	\$21,529.17	\$31,430.50	\$29,412.71	\$14,406.18	\$12,576.03
Total Encumbrances Out:	-	-	-	-	-
Year End Balance	\$12,248.26	\$6,203.76	\$0.00	\$0.00	\$0.00
Annual Growth	74.7%	-49.3%	-100.0%	0.0%	

	FY10	FY11	FY12	FY13	FY14
3303 ABSAF: ATHLETICS					
Beginning Balance	\$44,000.00	\$45,027.24	\$5,791.13	\$0.00	\$0.00
Total Revenues In:	\$44,000.00	\$0.00	\$46,000.00	\$44,945.00	\$43,000.00
Total Expenses Out:	\$42,972.76	\$39,236.11	\$51,791.13	\$44,945.00	\$43,000.00
Encumbrances Out:	-	-	-	-	-
Year End Balance	\$45,027.24	\$5,791.13	\$0.00	\$0.00	\$0.00
Annual Growth	2.3%	-87.1%	-100.0%		

13A 10/2

ABRSD ATHLETIC SPECIAL REVENUE FUNDS

FY10 - FY14 DETAIL

FY10 FY11 FY12 FY13 FY14

3405 ATHLETIC REVOLVING					
Beginning Balance	\$13,885.75	\$40,734.77	\$0.00	\$2,223.06	\$0.00
Total Revenues In:	\$374,499.83	\$446,062.50	\$438,082.91	\$415,514.05	\$405,636.43
Total Expenses Out:	\$347,650.81	\$486,797.27	\$435,859.85	\$417,737.11	\$405,636.43
Encumbrances Out:	-	-	-	-	-
Year End Balance	\$40,734.77	\$0.00	\$2,223.06	(\$0.00)	(\$0.00)
Annual Growth	193.4%	-100.0%		-100.0%	

TOTALS					
Beginning Balance - TOTAL	\$64,896.68	\$98,010.27	\$11,994.89	\$2,223.06	(\$0.00)
Revenues In - TOTAL	\$445,266.33	\$471,448.50	\$507,291.86	\$474,865.23	\$461,212.46
Expenses Out - TOTAL	\$412,152.74	\$557,463.88	\$517,063.69	\$477,088.29	\$461,212.46
Encumbrances Out- TOTAL	-	-	-	-	-
Year End Balance-TOTAL	\$98,010.27	\$11,994.89	\$2,223.06	(\$0.00)	(\$0.00)
Annual Growth	51.0%	-87.8%	-81.5%	-100.0%	

242

ABRSD SCHOOL LUNCH SPECIAL REVENUE FUND
 FY10 - FY14 DETAIL

	FY10	FY11	FY12	FY13	FY14
3201 SCHOOL LUNCH					
Beginning Balance	\$262,066.92	\$299,626.06	\$335,372.27	\$314,940.88	\$296,568.68
Total Revenues In:	\$873,549.51	\$899,260.17	\$972,526.81	\$864,714.14	\$996,590.55
Total Expenses Out:	\$835,990.37	\$863,513.96	\$992,958.20	\$883,086.34	\$928,123.55
Encumbrances Out:	-	-	-	-	-
Year End Balance	\$299,626.06	\$335,372.27	\$314,940.88	\$296,568.68	\$365,035.68
Annual Growth	14.3%	11.9%	-6.1%	-5.8%	23.1%

13B 144

APS SCHOOL LUNCH SPECIAL REVENUE FUNDS

FY10 - FY14 DETAIL

FY10

FY11

FY12

FY13

FY14

TOTALS					
Beginning Balance - TOTAL	\$83,877.10	\$85,486.42	\$76,025.67	\$38,811.82	\$69,816.53
Revenues In - TOTAL	\$535,656.70	\$511,468.96	\$545,847.92	\$543,988.97	\$596,875.56
Expenses Out - TOTAL	\$534,047.38	\$520,929.71	\$583,061.77	\$512,921.78	\$555,596.69
Encumbrances Out- TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Undesignated Fund Balance YE Close Entry				\$62.48	
Year End Balance-TOTAL	\$85,486.42	\$76,025.67	\$38,811.82	\$69,816.53	\$111,095.40
Annual Growth	1.9%	-11.1%	-48.9%	79.9%	59.1%

2013

BLANCHARD SCHOOL LUNCH SPECIAL REVENUE FUND

FY10 - FY14 DETAIL

FY10

FY11

FY12

FY13

FY14

Blanchard School Lunch Fund

Beginning Balance	-\$2,220.56	\$9,539.30	\$16,722.61	\$28,309.98	\$38,147.17
Total Revenues In:	\$107,651.51	\$93,622.04	\$103,593.26	\$93,518.31	\$98,163.14
Total Expenses Out:	\$95,891.65	\$86,438.73	\$92,005.89	\$83,681.12	\$85,153.99
Year End Balance	\$9,539.30	\$16,722.61	\$28,309.98	\$38,147.17	\$51,156.32

2 of 3

FY10

FY11

FY12

FY13

FY14

3402 COMMUNITY EDUCATION					
Beginning Balance	278,145.08	389,639.45	466,570.20	433,037.22	560,695.52
Total Revenues In:	2,658,589.57	2,694,002.95	2,631,697.69	2,709,022.06	2,895,598.47
Total Expenses Out:	2,547,095.20	2,617,072.20	2,665,230.67	2,581,363.76	2,772,809.12
Total Encumbrances Out:	-	-	-	-	-
Year End Balance	389,639.45	466,570.20	433,037.22	560,695.52	683,484.87
Annual Growth	40.1%	19.7%	-7.2%	29.5%	21.9%

3403 USE OF FACILITIES					
Beginning Balance	26,673.36	54,826.35	0.09	(0.00)	14,160.82
Total Revenues In:	212,945.91	197,790.34	224,969.86	253,805.52	227,415.99
Total Expenses Out:	184,792.92	252,616.60	224,969.95	239,644.70	241,576.74
Encumbrances Out:	-	-	-	-	-
Year End Balance	54,826.35	0.09	(0.00)	14,160.82	0.07
Annual Growth					

3404 DRIVERS EDUCATION					
Beginning Balance	143,146.11	82,559.90	92,027.89	125,045.06	171,916.98
Total Revenues In:	96,496.40	103,334.05	128,692.26	184,306.75	163,398.79
Total Expenses Out:	157,082.61	93,866.06	95,675.09	137,434.83	128,284.17
Encumbrances Out:	-	-	-	-	-
Year End Balance	82,559.90	92,027.89	125,045.06	171,916.98	207,031.60
Annual Growth	-42.3%	11.5%	35.9%	37.5%	20.4%

TOTALS					
Beginning Balance - TOTAL	447,964.55	527,025.70	558,598.18	558,082.28	746,773.32
Revenues In - TOTAL	2,968,031.88	2,995,127.34	2,985,359.81	3,147,134.33	3,286,413.25
Expenses Out - TOTAL	2,888,970.73	2,963,554.86	2,985,875.71	2,958,443.29	3,142,670.03
Encumbrances Out - TOTAL	-	-	-	-	-
Year End Balance - TOTAL	527,025.70	558,598.18	558,082.28	746,773.32	890,516.54
Annual Growth	17.65%	5.99%	-0.09%	33.81%	19.25%

13 C 141

ABRSD CIRCUIT BREAKER TUITION SPECIAL REVENUE FUND

Y10 - FY14 DETAIL

FY10

FY11

FY12

FY13

FY14

3016 Circuit Breaker Tuition						
	Beginning Balance	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00
	Revenues In:					
3016R07 - 3016R15	STATE REVENUE - SEPTEMBER	\$160,895.00	\$177,940.00	\$285,035.00	\$290,451.00	\$351,205.00
46000	STATE REVENUE - DECEMBER	\$160,895.00	\$177,940.00	\$285,035.00	\$290,451.00	\$351,205.00
46000	STATE REVENUE - APRIL	\$160,895.00	\$177,940.00	\$285,035.00	\$278,026.00	\$351,205.00
46000	STATE REVENUE - JUNE	\$198,578.00	\$243,153.00	\$350,081.00	\$352,688.00	\$351,205.00
46000	STATE REVENUE - SUPPLEMENTS			\$42,873.00		
	Total Revenues In:	\$681,263.00	\$776,973.00	\$1,248,059.00	\$1,211,616.00	\$1,404,820.00
	Per DESE	\$681,263.00	\$776,973.00	\$1,248,059.00	\$1,211,616.00	\$1,404,820.00
	Variance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Expenses Out:					
30160701 - 30161501	SPED TUITION	\$681,263.00	\$776,973.00	\$1,148,059.00	\$1,311,616.00	\$1,404,820.00
524154	Total Expenses Out:	\$681,263.00	\$776,973.00	\$1,148,059.00	\$1,311,616.00	\$1,404,820.00
	Total Encumbrances Out:	-	-	-	\$0.00	\$0.00
	Undesignated Fund Balance YE Close Entry					
	Year End Balance	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00
	Annual Growth	24.9%	0.0%		-100.0%	#DIV/0!

APS CIRCUIT BREAKER RESIDENTIAL TUITION SPECIAL REVENUE FUND
 FY10 - FY15 DETAIL

FY10 FY11 FY12 FY13 FY14

		2206 Circuit Breaker Tuition				
	Beginning Balance	\$0.00	\$0.00	\$0.00	\$140,391.00	\$14,726.00
	Revenues In:					
220604 - 220614	<i>STATE REVENUE - SEPTEMBER</i>	\$80,393.00	\$85,703.00	\$114,307.00	\$134,730.00	\$114,937.00
450010	<i>STATE REVENUE - DECEMBER</i>	\$80,393.00	\$85,703.00	\$114,307.00	\$120,004.00	\$114,937.00
450010	<i>STATE REVENUE - APRIL</i>	\$71,083.00	\$85,703.00	\$114,307.00	\$120,004.00	\$114,937.00
450010	<i>STATE REVENUE - JUNE</i>	\$106,760.00	\$117,111.00	\$140,391.00	\$151,525.00	\$114,940.00
450010	<i>STATE REVENUE - SUPPLEMENTS</i>			\$2,467.00		
	Total Revenues In:	\$338,629.00	\$374,220.00	\$485,779.00	\$526,263.00	\$459,751.00
	Per DESE	\$338,629.00	\$374,220.00	\$500,505.00	\$511,537.00	\$459,751.00
	Variance	\$0.00	\$0.00	\$14,726.00	-\$14,726.00	\$0.00
	Expenses Out:					
22060301 - 22061401	<i>SPED TUITION</i>	\$338,629.00	\$374,220.00	\$345,388.00	\$651,928.00	\$459,751.00
52428	Total Expenses Out:	\$338,629.00	\$374,220.00	\$345,388.00	\$651,928.00	\$459,751.00
	Total Encumbrances Out:	-	-	-	\$0.00	\$0.00
2206 395000	Undesignated Fund Balance YE Close Entry					
	Year End Balance	\$0.00	\$0.00	\$140,391.00	\$14,726.00	\$14,726.00
	Annual Growth				-89.5%	

BLANCHARD CIRCUIT BREAKER TUITION SPECIAL REVENUE FUND

FY10 - FY14 DETAIL

FY10

FY11

FY12

FY13

FY14

Blanchard Circuit Breaker Tuition					
Beginning Balance	\$111,329.00	\$24,234.00	\$42,230.00	\$53,429.00	\$86,713.00
Total Revenues In:	\$115,160.00	\$105,248.00	\$107,614.00	\$122,205.00	\$90,357.00
Total Expenses Out:	\$202,255.00	\$87,252.00	\$96,415.00	\$88,921.00	\$103,600.00
Year End Balance	\$24,234.00	\$42,230.00	\$53,429.00	\$86,713.00	\$73,470.00

ABRSD SCHOOL CHOICE SPECIAL REVENUE FUND

FY10 - FY14 DETAIL

	FY10	FY11	FY12	FY13	FY14
3401 SCHOOL CHOICE					
Beginning Balance	\$340,732.00	\$207,017.13	\$37,821.70	\$4,728.94	\$65,801.74
Boxborough Fund Balance Transfer					
Revenues In:					
3401R15 46000 SCHOOL CHOICE STATE REVENUE	\$251,722.00	\$211,848.00	\$192,628.00	\$235,418.00	\$232,980.00
Total Revenues In:	\$251,722.00	\$211,848.00	\$192,628.00	\$235,418.00	\$232,980.00
Expenses Out:					
340101 514065 SCHOOL CHOICE TEACHER - ENGLISH	\$111,192.40	\$100,510.70	\$160,108.78	\$113,993.20	\$169,304.32
340101 514070 SCHOOL CHOICE TEACHER - MATH	\$49,096.06	\$51,731.00	\$0.00	\$60,352.00	\$64,493.00
340101 514078 SCHOOL CHOICE TEACHER - SCIENCE	\$39,507.00	\$55,113.84	\$65,611.98	\$0.00	\$0.00
340101 514080 SCHOOL CHOICE TEACHER - SOCIAL STUDIES	\$30,931.20	\$31,310.83	\$0.00	\$0.00	\$0.00
340101 514092 SCHOOL CHOICE TEACHER - VISUAL ARTS	\$27,660.54	\$9,485.63	\$0.00	\$0.00	\$0.00
340101 514093 SCHOOL CHOICE TEACHER - WORLD LANGUAGE	\$127,049.67	\$132,891.43	\$0.00	\$0.00	\$0.00
340102 514063 SCHOOL CHOICE TEACHER- ELEMENTARY ED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses Out:	\$385,436.87	\$381,043.43	\$225,720.76	\$174,345.20	\$233,797.32
Total Encumbrances Out:	-	-	-	-	-
Year End Balance	\$207,017.13	\$37,821.70	\$4,728.94	\$65,801.74	\$64,984.42
Annual Growth	-39.2%	-81.7%	-87.5%	1291.5%	-1.2%

13E

BLANCHARD SCHOOL CHOICE SPECIAL REVENUE FUND

FY10 - FY14 DETAIL

FY10

FY11

FY12

FY13

FY14

Blanchard School Choice Fund

Beginning Balance	\$143,324.00	\$115,046.00	\$120,403.00	\$196,993.00	\$201,588.00
Total Revenues In:	\$196,722.00	\$192,845.00	\$192,735.00	\$179,595.00	\$197,076.00
Total Expenses Out:	\$225,000.00	\$187,488.00	\$116,145.00	\$175,000.00	\$202,443.29
Year End Balance	\$115,046.00	\$120,403.00	\$196,993.00	\$201,588.00	\$196,220.71

Acton-Boxborough Regional School
District

Capital Budget Requests FY' 16

January 8, 2015

Director of Facilities and Transportation
JD Head

Capital Planning

- Historically our strategy was to reduce large operational costs centers to address capital needs.
- Need exists to create a comprehensive capital planning document, draft created December 2013.
- Often a confluence of timing, need, and funding would come together to drive the process (lower fields & track & Utility / Grant sponsored projects)
- Four Questions
 - Is further deterioration an issue?
 - Is safety / security / or access a issue?
 - Does completing the project open doors to opportunity?
 - Does completing the project offer benefit to the community at large?

Proposed Funding

- FY' 15 Capital Funding includes \$155,000
- FY' 16 Proposed Budget includes funding to support a number of capital projects in addition to the previously proposed Existing Conditions Study

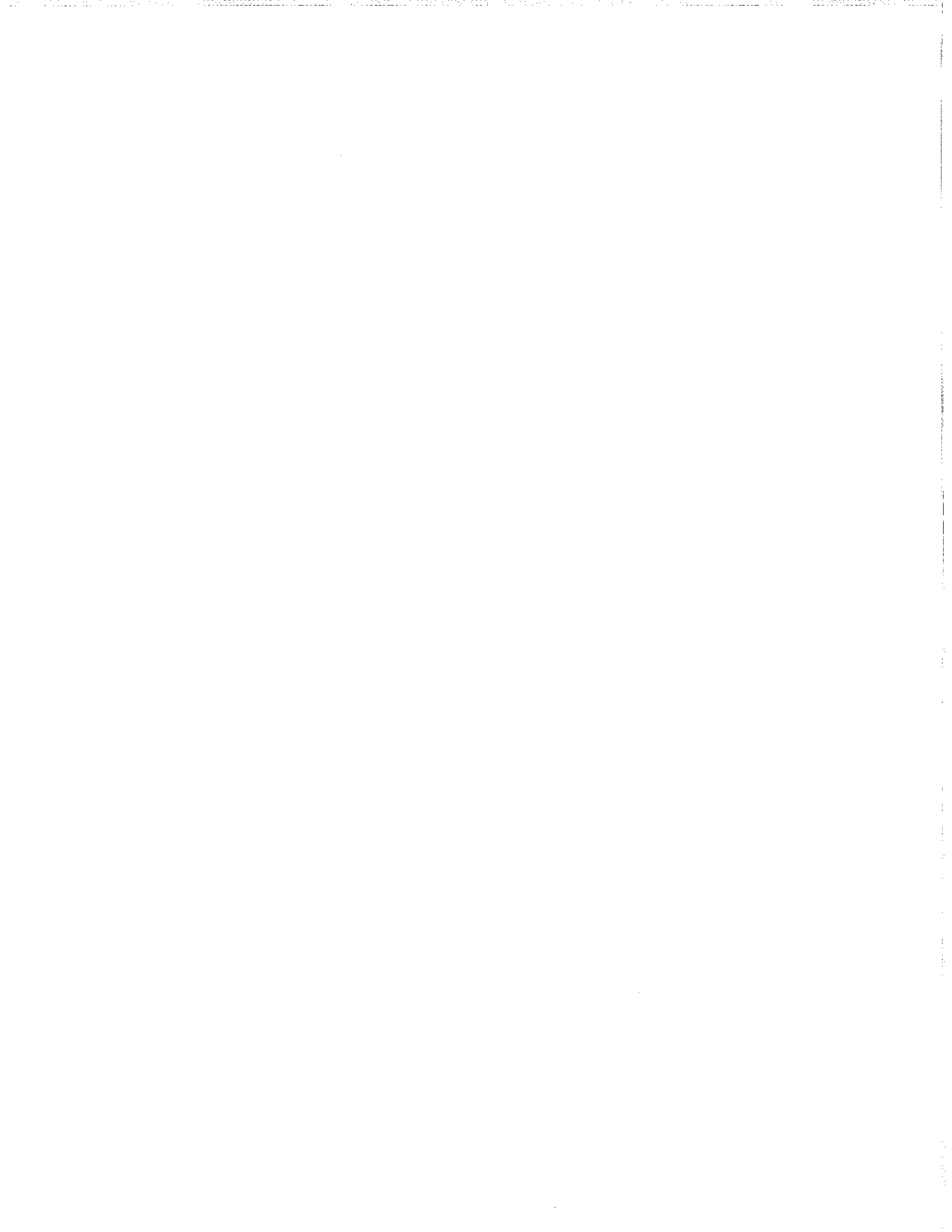
3

Projects Proposed FY '16

- Structural Engineering Conant - \$17,500
 - The North corner of the Conant school building is experiencing an issue under ground that is causing the corner to heave. This will allow for a structural engineer to investigate the issue and propose future remedies.
- PDB Café Integrated Tables and Chairs - \$45,000
 - Increased efficiency for custodial staff, increased sanitary capacity, improved functionality of the shared space.
- Asbestos Abatement Classroom Carpets Conant - \$16,000
 - Would begin a cycle of 2 rooms per year. In order to remove and replace these rugs an asbestos abatement must occur.
- Bleachers Lower Gym HS - \$40,000
 - The bleachers in the lower gym are failing. They have been repaired several times over the years and at this point it does not make sense to continue repairing this diminishing resource.
- Rug Removal and Matching Tile Replacement - \$10,000
 - Begin a cycle of replacement for the flooring systems in the PDB classrooms

Future Projects

Project	Cost Estimates	Location
HS Auditorium Stage Floor	\$9K	High School Auditorium
HS Auditorium Ceiling	\$45K	High School Auditorium
Campus Circulation / Signage / Landscape Plan	TBD	Charter Road Campus
Gym Floor	\$100K	Junior High School
Boilers and HVAC Controls	500K	Blanchard
Modular Removal	\$65K	Administration Building
Admin Roof	\$75K	Administration Building
Leary Turf and Lights	\$875K	Leary Field
Re-pointing and Flashing	\$47K	Parker Damon Building
Conant Roof	\$400K	Conant
Gates Roof	\$400K	Gates



Acton-Boxborough Regional School District

**EXISTING CONDITIONS STUDY &
CAPITAL PLANNING**

*Acton-Boxborough Regional School Committee meeting
12/4/14*

Background

- A priority that has been shared with me is the desire to develop a comprehensive capital plan that articulates both short and long-term capital needs for the District.
- This is consistent with an important commitment to make as it relates to our necessary oversight of the most important assets in our two towns – the multi-million dollar facilities that represent our school buildings.
- Generally speaking, the District is responsible for overseeing the maintenance, general repair and replacement of all aspects of our schools and the campuses that surround our eight facilities.

Snapshot of our Facilities

- The last time that the district had an assessment performed by an architect or engineer on our buildings was in the late 1990s.
- A brief breakdown that provides a snapshot of our current buildings and their square footage includes the following:

Acton-Boxborough Regional School District

3

- **High School** - 400,000 sq ft with a remodel and addition in 2000/01
- **Junior High** - 145,000 sq ft with a remodel and addition in 1998/99
- **Parker Damon** - 140,000 sq ft with new construction in 1998
- **Blanchard** - 69,000 sq ft with a remodel and addition in 1999
- **Gates** - 54,000 sq ft with original construction in the early 1970's
- **Conant**- 55,000 sq ft with original construction in the early 1970's
- **Douglas** - 48,000 sq ft with original construction in the late 1960's
- **Administration Building** - 37,000 sq ft with original construction in the late 1950's

Acton-Boxborough Regional School District

4

What is an Existing Conditions Study?

- Within the industry, in-depth assessments of facilities often adopt a variety of terms
- One of the more preferred terms to adequately describe such work is that of an “existing conditions” assessment
- Is completed by objective experts in the field who know schools and public facilities including engineers and architects
- Thoroughly examines the current state of our buildings and their systems (i.e. HVAC), the envelope of our buildings (i.e. windows and roofs) and interior needs such as repair and renovation items
- Will consider current spatial use of our facilities and examine student population projections to help make informed choices of the best use of space moving forward
- Will compile such information in a priority order that will help the Administration and the community prioritize capital-related needs given “life-expectancy”, compliance with existing building codes, and consideration of any needs related to instructional program delivery

Highlights of Deliverables

- Reviews educational specifications and engages faculty and staff in terms of future uses of educational space
- Examines population trends and projections alongside physical building capacity
- Assesses deficiencies in the buildings, systems and property of each school and establishes a replacement/repair schedule as part of a master plan
- Establishes a set of proposals or options that our district should consider
- Identifies options for seeking MSBA funding support

Examples of Master Plan Studies

- Wilmington Public Schools -
[http://www.wilmington.k12.ma.us/School Master Planning StudyDraft 03312008.pdf](http://www.wilmington.k12.ma.us/School%20Master%20Planning%20StudyDraft%2003312008.pdf)
- Carlisle Public Schools
<http://www.carlisle.k12.ma.us/district/facilities/FacilitiesMasterPlan.pdf>
- Lexington Public Schools/Town of Lexington
<http://ci.lexington.ma.us/committees/TownwideFacilities/ReducedTownwide%20Facilities%20Master%20Planning%20Committee%20Final%20Report%20August%202013.pdf>

Next Steps:

- Originally, as part of establishing the FY15 budget, \$145,000 was set aside as capital that was intended to start the process of exploring the existing conditions of the facilities.
- Based upon a variety of factors, and additional information pertaining to the potential costs of a complete existing conditions study of all of our facilities, it is anticipated the cost could be closer to \$200,000.
- It is the intent to include in the FY16 budget a placeholder within our capital planning section of the budget to support the completion of an existing conditions study beginning after July 1, 2015.