



**MINUTEMAN**  
A REVOLUTION IN LEARNING

# **Fiscal Year 2018 Proposed Budget**

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***Non-Discrimination.*** Minuteman Regional Vocational Technical School District does not discriminate on the basis of race, color, national origin, sex, disability, religion, sexual orientation, or gender identity in its programs or activities, including its admissions and employment practices. The School district does not tolerate harassment or discrimination. An individual has been designated to coordinate compliance under Title IX and Section 504 and may be contacted through the Superintendent's Office, 758 Marrett Road, Lexington MA 02421, (781)861-6500, ext. 7360

## EXECUTIVE SUMMARY

The Minuteman Fiscal Year 2018 (FY18) District Budget supports the District's transition into a new but smaller school. The school secured voter approval of its long-planned and long-awaited building project through a special district-wide election in which voters in the Minuteman Regional School District approved funding for a new \$144.9 million Minuteman High School. The final, certified tally was 12,160 in favor (69.47%) and 5,321 opposed (30.4%). Voter turnout was 9.78%. The September 20 district-wide referendum only required a simple majority of those voting in the District to approve the project. They did, with nearly seven out of 10 voting in favor. Voters in 12 of the 16 member towns voted in favor of building the new school by wide margins. The MSBA has committed roughly \$44 million in state money to help finance the project. The District will pay for the rest through borrowing and through revenue generated by a new capital fee to be imposed on non-member communities that send students to Minuteman.

This is also the third budget supporting the transition to a 628 student enrollment and the implementation of the new Educational Program Plan adopted by the Minuteman School Committee. Full implementation of the transition to the Career Academy model will take place over the next four (4) fiscal years. A task force of mostly teachers has been engaged in research, study and analysis of specific components of the Academy Model that offers our students the greatest benefit.

The Career Academy will provide students with robust academic offerings supporting multiple pathways to college, advanced training, or immediate employment. The district is implementing a strategic enrollment and retention plan focused on accomplishing our goals of awareness and relationship building with students and parents in an effort to maximize the member towns' enrollment in a new, smaller facility.

In the spring of 2016, the state's Commissioner of Elementary and Secondary Education approved revisions in the Regional Agreement that governs the operations of the Minuteman District. The new 10-member district begins on July 1, 2017 with the withdrawal of Boxborough, Carlisle, Lincoln, Sudbury, Wayland, and Weston. The new Minuteman Regional Agreement creates a four-year rolling average for the assessment of operating costs, gives larger towns more of a say in some school committee decisions, eliminates the five-student minimum charged to member towns for capital costs, and requires out-of-district communities to help pay for their share of capital costs of a new building. Changes to the assessments as a result of the new district are reflected in this budget proposal.

The proposed operating budget includes an overall **decrease of 3.7%** compared to FY17. Assessments to member towns are increased by 5.55% primarily due to a decline in non-resident tuition revenue, and Chapter 70 School Aid, as well as a decrease in the level of E&D funding. Staffing reductions in administrative support continue with the reduction of 3.0 FTE positions, and instructional staffing has been reduced consistent to align with the enrollment.

## EXECUTIVE SUMMARY

In the Revenue Plan, we have budgeted for an expected loss in tuition revenue due in large part to a change in the Chapter 74 regulations that require 9th grade students to participate in an approved exploratory program of their district of residence. As a result of the six withdrawing towns, the Department of Elementary and Secondary Education (DESE) is estimating a loss of about \$134,000 in Chapter 70 state aid from Minuteman RVTSD being redirected to the individual towns. Students currently enrolled as upperclassmen at Minuteman will continue to attend, and the sending towns will be billed the nonresident tuition rate as approved by DESE, as well as an additional increment of \$4,500 per student for students receiving special education programming.

To assist in implementing the new programs being offered, this budget includes a 1.0 FTE instructor for Advanced Manufacturing & Metal Fabrication, and a 0.5 FTE Multi-Media Engineering Instructor. The planned closure of the Marketing program will be effective next school year, and a teaching position will be charged 0.5 FTE of salary to revolving accounts, resulting in a reduction of 1.5 positions funded by the district budget. With our new 10-member district, there is a reduction of 3.5 daily bus routes in the bus transportation account. Although a 5% increase in health insurance costs is expected, overall costs are lower due to a reduction in subscribers on the health insurance plan. The Debt and Capital Assessment of \$1,428,173 includes the annual ESCO lease payment, principal and interest due on Feasibility Study borrowings, and planned building construction financing for bond anticipation notes and the estimated semi-annual interest payment due on the first bond sale to permanently finance the new building project. Capital funding of \$67,263 is recommended to address building repairs and furniture replacement, and \$100,000 is included to fund the Stabilization Fund.

Minuteman continues to position its financial condition favorably in anticipation of bonding the new building project. In FY17, S&P Global Ratings assigned the Minuteman District an “SP-1+” rating, the highest short-term municipal bond rating possible. It assigned the rating for an \$8 million general obligation bond anticipation note for Minuteman’s high school construction project. The school also learned that its auditing firm would be making no audit findings for fiscal year 2016 which was also the case for the FY15 audit.

# DISTRICT LEADERSHIP

## SCHOOL COMMITTEE

Pam Nourse	Acton	Ford Spalding	Dover
Susan Sheffler	Arlington	Jennifer Leone	Lancaster
James Gammill	Belmont	<b>David Horton, Secretary</b>	<b>Lexington</b>
David O' Connor	Bolton	<b>Jeffrey Stulin, Chair</b>	<b>Needham</b>
<b>Carrie Flood, Vice-Chair</b>	<b>Concord</b>	Alice DeLuca	Stow

## ADMINISTRATION LEADERSHIP TEAM

Edward Bouquillon Ph.D	Superintendent-Director
Jack Dillon	Principal
Kevin F. Mahoney	Assistant Superintendent of Finance
Michelle Roche	Director of Career & Technical Education
Amy Perrault, Ed.D	Director of Special Education
George Clement	Assistant Principal/Director of Admissions
Annamaria Schrimpf	Director of Educational Technology
Steve Sharek	Director of Outreach and Development

## DEPARTMENT & CLUSTER LEADS

Al St. George	Engineering, Construction Trades Academy
Gene DiPaolo	Engineering, Construction Trades Academy
Greg Donovan	English
Connie Maynard	Humanities
Sarah Ard	Life Sciences & Services Academy
John Fusco	Mathematics
Gary Sypteras	Science
Cynthia DeMaio	Life Sciences & Services Academy
Ashley Pisapia	Special Education
Diane Dempsey	Guidance
Michael Guarino	Special Education

## BUDGET PRINCIPLES AND PRIORITIES

**BUDGET PURPOSE:** This FY18 Budget supports the development of our Academy Model through Professional Learning Communities, the implementation of our Educator Evaluation system, deeper integration of Academic and Career and Technical Curriculum, the embedding of Common Planning Time, building our 'Brand' in member communities, and advancing our strategic enrollment and retention plan focused on increasing enrollment of in-district students.

**FY18 BUDGET PRIORITIES:** This budget supports the Educational Program Plan approved by the Minuteman School Committee and incorporated into the design of the new high school.

Professional development is focused on our Academy model. The Career Academy National Standards of Practice are distinguished by **four core elements**:

- Minuteman is organizing around two (2) Academies; Engineering, Construction and Trades Academy (9 Programs and 12 Majors) and The Life Sciences and Services Academy (7 Programs and 8 Majors). Once a student reaches 10<sup>th</sup> grade **they stay with a core group of teachers** through grade 12, promoting a more personalized and supportive learning environment, and aimed to help students build strong relationships with peers and teachers.
- Academies **integrate the rigorous academic courses with the robust technical and vocational courses** organized around a career theme. Traditional courses are combined with occupation-related classes that focus on the academy's career theme. Students take other elective classes outside the career academy structure.
- Career academies **establish partnerships with local employers** in an effort to strengthen connections between school and work and to provide students with a range of career development and work-based learning opportunities.
- Academies are characterized by **strong working relationships among teachers, business partners, students and parents**.

These **core elements** have been demonstrated to improve attendance, grade point average (GPA), college acceptance, job placement, and higher graduation rates.

**Academic, Guidance and Special Education Staffing:** There have been staffing changes in the FY18 budget to reflect the needs and size of our current enrollment. A full-time English Language Learner teaching position was created from unfilled positions. This budget eliminates the vacant Coordinator of College & Career Readiness position, as those duties were assumed by the Guidance Lead. A re-organization of health services resulted in the hiring of a Licensed Practical Nurse along with our Nurse to provide two professionals to service the needs of our students.

**9th Grade Math and English (180 Program):** We will be entering our 9th year of a dedicated 9th grade counselor, and the delivery of daily English and Math classes to all freshmen. This has had a positive impact on student performance. Minuteman High School improved its performance on state MCAS tests this year, with that improvement extending to all disciplines and all student subgroups. Results of the test were reported in October by the Massachusetts Department of Elementary and Secondary Education (DESE).

# BUDGET PRINCIPLES AND PRIORITIES

As a result of the continued MCAS improvement, Minuteman regained its Level 1 Accountability Rating from the state. Each year, DESE rates all schools and school districts in Massachusetts from Level 1 to Level 5, with Level 1 being the best.

**Reading Support:** Minuteman will continue to offer rigorous college preparatory level academics to all students. Given the number of students requiring accommodations in their academic program, we are continuing to provide reading support in academics and career and technical education programs.

**Career and Technical Programs and Staffing:** Academies are characterized by strong working relationships among teachers, business partners, students and parents. Throughout the design process, staff has been working closely with the architects to evaluate the equipment needs in each shop space. There are significant limitations in the MSBA funding formula for Furniture, Fixtures and Equipment (FFE), as MSBA does not differentiate a traditional school from a vocational-technical high school. The Administration will need to secure grants and find additional resources to properly equip the new school. Administration will examine stabilization funds, work with the Minuteman Futures Foundation, and our business partners to help fund equipment needs.

**Special Education:** Minuteman has the highest percentage of students receiving Special Education services of any public high school in Massachusetts. Approximately 47% of the students at Minuteman are receiving services. The state average is about 17%. Our co-teaching model and one-to-one support students receive in our re-entry extended leave (REEL) resource center has supported our students with improved MCAS results and overall success during their years at Minuteman. The Student Learning Center will provide students time to work on their goals with special educators; however it will no longer be limited to students with an IEP. The Student Learning Center will also be available to assist students with 504 accommodation plans, and those students who have been identified and needing RTI (Response to Intervention) services.

**Admissions, Recruitment, Enrollment, and Retention:** The Admissions Office continues its effort to increase in-district enrollment. FY17 marks our second full-year under the guidance of the "Tools for Schools" consulting firm. This year we have added techniques based on our experiences last year, and our reliance on consulting services will decrease in future years as the Admissions office implements the strategic plan. Our message remains consistent, with the focus of attracting and retaining "the right student, in the right program, for the right reason." Applications have increased.

**Transportation:** The transportation budget is reduced by \$284,000, which represents 3.5 daily routes that will no longer be required as a result of 6 towns withdrawing from the District. In FY17, two (2) school activity buses were leased as an initiative to provide transportation services on a limited basis in-house.

**Middle School Career Exploratory Program:** Minuteman has been partnered with In-District Middle Schools since 1991. The purpose of the program is to expose middle school students to the many career pathways available in Science, Technology, Engineering, and Math (STEM) through project-based learning, as well as, to build a bridge to Minuteman with faculty, resources, and collaboration. Acton, Boxborough, Lancaster, Stow, and Bolton participate in this program. Minuteman has brought Project Lead the Way (PLTW) to Stow and Lancaster with Bolton embracing PLTW in 2016-17.

## BUDGET PRINCIPLES AND PRIORITIES

**Educational Technology (ED Tech):** The proposed Ed Tech budget continues to address the necessary components to support the use of technology for both the administrative and educational facets of the organization. There are four main areas that an educational institution needs to focus on when building a successful educational technology program. The four focus areas include Leadership, Staffing, Infrastructure, and Teaching and Learning. A key goal of this budget is to advance the use of technology to enhance digital learning and support secure operations.

**One to One Program:** With the assistance of our Digital Learning Curators, (teachers) the district is introducing “mPOWER” as Minuteman High School's one-to-one program . Students will be assigned an individual computer (DEVICE) to be used throughout their enrollment at Minuteman. Freshmen at Minuteman take a semester-long Digital Literacy and Citizenship course. This program will provide personalized and blended learning environments, enhance the creation of ePortfolios and Senior Projects and digitize the Executive Function program. Students will improve time management, increase organizational and information retrieval skills. Academic and career majors will use and access electronic resources. Minuteman is an Office 365 school which embraces the cloud-based use of software and data storage.

**Debt/Capital Expenditures:** With the new building scheduled for occupancy in 2020, it remains essential that we maintain a safe and healthy learning environment. \$40,000 budgeted to address building repairs as identified and \$27,263 for furniture replacement in Design & Visual Communications, Health Occupations and the Library. Funding is also included for the annual lease payments for copy machines and two school activity buses. This furniture and equipment will be used in the new school.

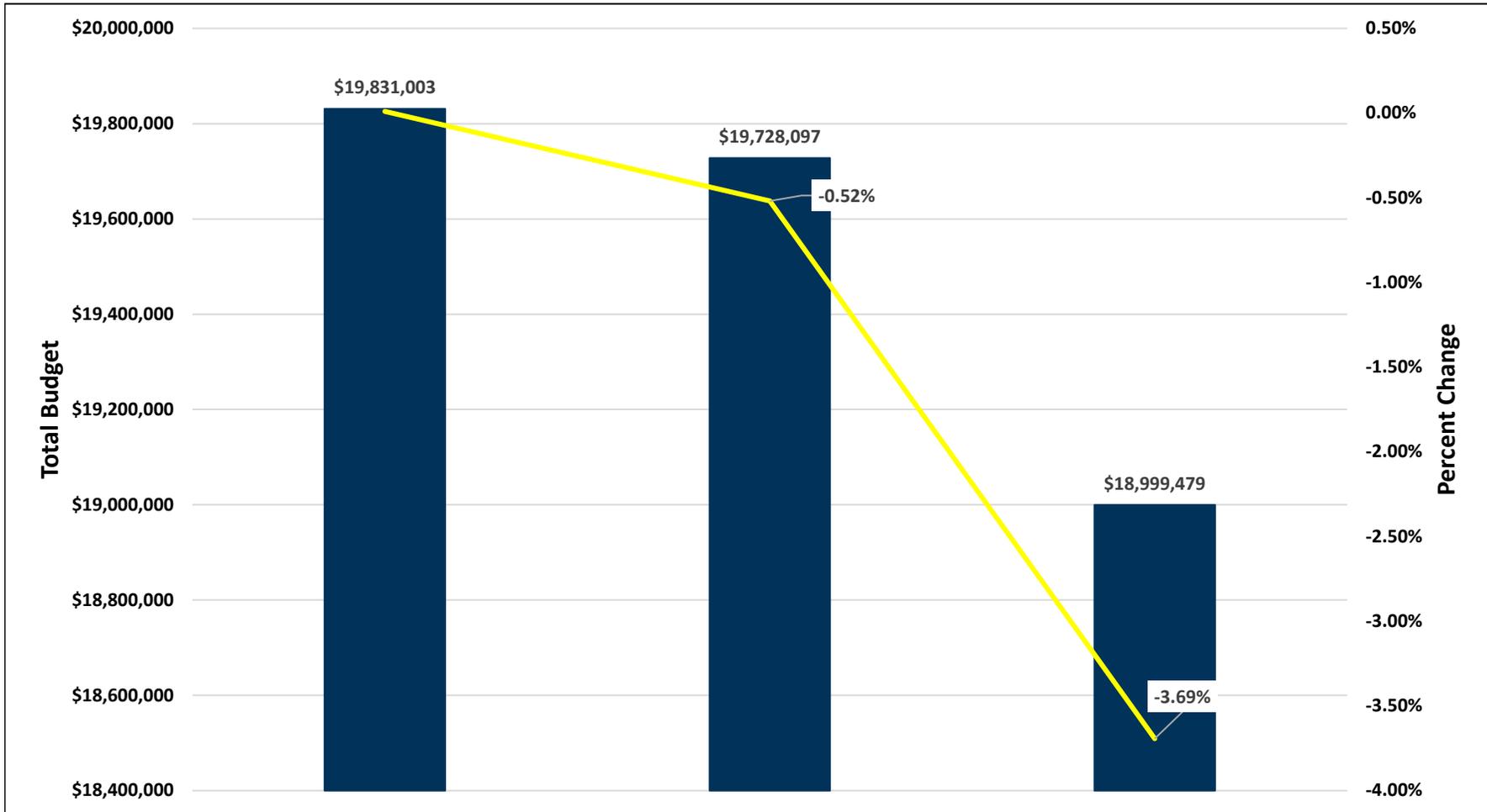
This FY18 budget includes \$100,000 to add to the Stabilization Fund. As of June 30, 2016, the Stabilization Fund had a balance of about \$349,000.

Funding is included for the annual ESCO lease payment. These is \$144,800 budgeted for principal payments on the Feasibility Study Bond Anticipation Notes (BANs), and an additional \$5,000 for short-term interest costs on BANs. Borrowing for Design Development for the new building began with an \$8M BAN due in September 2017, and \$61,556 is budgeted for this payment. The District plans to issue the first of three General Obligation Bonds when the \$8M BAN is due. Funding of \$464,491 is provided as the estimated semi-annual interest payment due in March.

**Other Fiscal Matters:** The FY18 budget once again includes \$50,000 for “Other Post-Employment Benefits” (OPEB). This is consistent with the financing reporting requirements of governmental agencies to account for other post-employment benefits, primarily health care, on an accrual basis rather than a pay-as-you-go basis. The district’s unfunded actuarial accrued liability as of July 1, 2014 (the most recent actuarial schedule) is \$16,938,786.

Utility costs are funded based on FY16 actuals and 10% of utility costs will be charged to the Facilities Revolving Account to recognize rental use of the facilities beyond the school day/year. Our Health Insurance line item is decreasing despite an estimated increase of 5% for our health insurance costs because there are fewer subscribers on the health plan. Minuteman participates in a regional joint health care purchasing group with three other vocational-technical schools. In FY17, this program changed to a “self-funding” method, rather than a “premium” method.

## 3 YEAR BUDGET TREND - FY16 TO FY18 PROPOSED BUDGET



## HIGHLIGHTS

### CLASS OF 2016 ACHIEVEMENTS

- Class of 2016 - 69% college bound, 25% career bound, 2% military and 3% advanced technical training (1% unknown).
  - 100% of the Early Education and Care students achieved in Mass. Department of EEC Certification in Pre-School and Infant Toddler and 100% American Red Cross Adult/Pediatric-First Aid/CPR/AED
  - 100% of Environmental Technology graduates were certified in First Aid and CPR
  - 100% of the Class of 2016 achieved OSHA 10-Hour General Safety Certification
  - 100% Cosmetology test takers passed Sp2 Safety Certification
  - 100% of Health Assisting in First Aid/BLS CPR
  - 100% of Horticulture students pass OSHA 40 training and 100% passed CPR/First Aid
  - 100% pass rate for MCAS Tests in English, Math and Science.
- Rachel Toups (Boxborough), Valedictorian, Robotics & Automation Technology graduate is attending Rensselaer Polytechnic Institute. Tristin O'Connor (Bolton), Salutatorian, Environmental graduate is attending Fairfield University.

### GRADUATE PLACEMENT

	2011	2012	2013	2014	2015	2016
<b>Number of Graduates</b>	139	142	93	148	170	149
<b>4 Year College</b>	38%	44%	39%	44%	20%	46%
<b>2 Year College</b>	30%	20%	22%	23%	13%	23%
<b>Employed</b>	12%	27%	23%	19%	24%	25%
<b>Military</b>	3%	3%	8%	7%	4%	2%
<b>Advanced Technical Training</b>	5%	1%	2%	1%	13%	3%
<b>Other</b>		5%	5%	6%	11%	1%
<b>Total Positive Placement</b>	88%	95%	92%	94%	74%	99%

### COLLEGE AND UNIVERSITY ACCEPTANCES

Alabama State University, American International College, Arizona State University, Art Institute of Seattle, Assumption College, Becker College, Boston University, Bridgewater State University, California School of Culinary Arts, Catholic University of America, Champlain College, Clark University, Cleveland Institute of Art, Colby-Sawyer College, Connecticut College, Connecticut Culinary Institute, Culinary Institute of America, Curry College, Daniel Webster College, Elms College, Emerson College, Emmanuel College, Endicott College, Fisher College, Florida Hospital College, Florida Institute of Technology, Fortis College, Framingham State University, Franklin Pierce College, Johnson & Wales, Kansas State University, Keene State College, Kentucky State University, Lasell College, Maine Maritime Academy, Marist College, Massachusetts College of Liberal Arts, Massachusetts Maritime Academy, Mississippi Valley State University, Montana State University, Montgomery College, Mount Holyoke College, Mount Ida College, NASCAR Technical Institute, New Hampshire Institute of Technology, Norfolk State University, North Carolina Agricultural & Technical State University, North Carolina State University, Northeastern University, Pennsylvania College of Technology, Purdue University, Quinnipiac University, Rensselaer Polytechnic Institute, Rhode Island College, Rochester Institute of Technology, Roger Williams University, Rose-Hulman Institute of Technology, San Diego State University, School of the Art Institute of Chicago, Simmons College, South Dakota School of Mines, Southern New Hampshire University, Spartan College of Aeronautics, St. Mary's College, St. Petersburg College, Suffolk University, Syracuse University, Texas A & M, Trent University, Tufts University, Unity College, University of California Santa Cruz, University of Hawaii Hilo, University of Maine, University of Maryland, University of New Hampshire, University of Pittsburgh, University of Puget Sound, University of Rhode Island, University of Vermont, Utica College, Virginia Polytechnic Institute & State University, Wentworth Institute of Technology, West Virginia Wesleyan College, Wheaton College, Worcester Polytechnic Institute.

## SERVING THE COMMUNITY PROGRAM ENROLLMENT IMPACT OVER THE LAST FIVE FISCAL YEARS

EDUCATIONAL PROGRAM	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
High School Total Enrolled*	666	725	683	635	597
Middle School Technology Program	2,072	2,055	2,462	2,404	2,181
Adult/Community Education	1,400	839	1,600	1,600	1,500
MTI Post Graduate Programs**	75	71	62	38	31
Youth Programs***	250	138	200	220	220
Child Development Center	21	14	7	10	11
Summer School	906	902	1,200	1,062	883
<b>Total</b>	<b>5,815</b>	<b>6,129</b>	<b>6,214</b>	<b>5,969</b>	<b>5,423</b>

\*Includes High School and Half Day

\*\*Winter/Spring

\*\*\*Estimate number provided for Staycations which run in February and April 2017

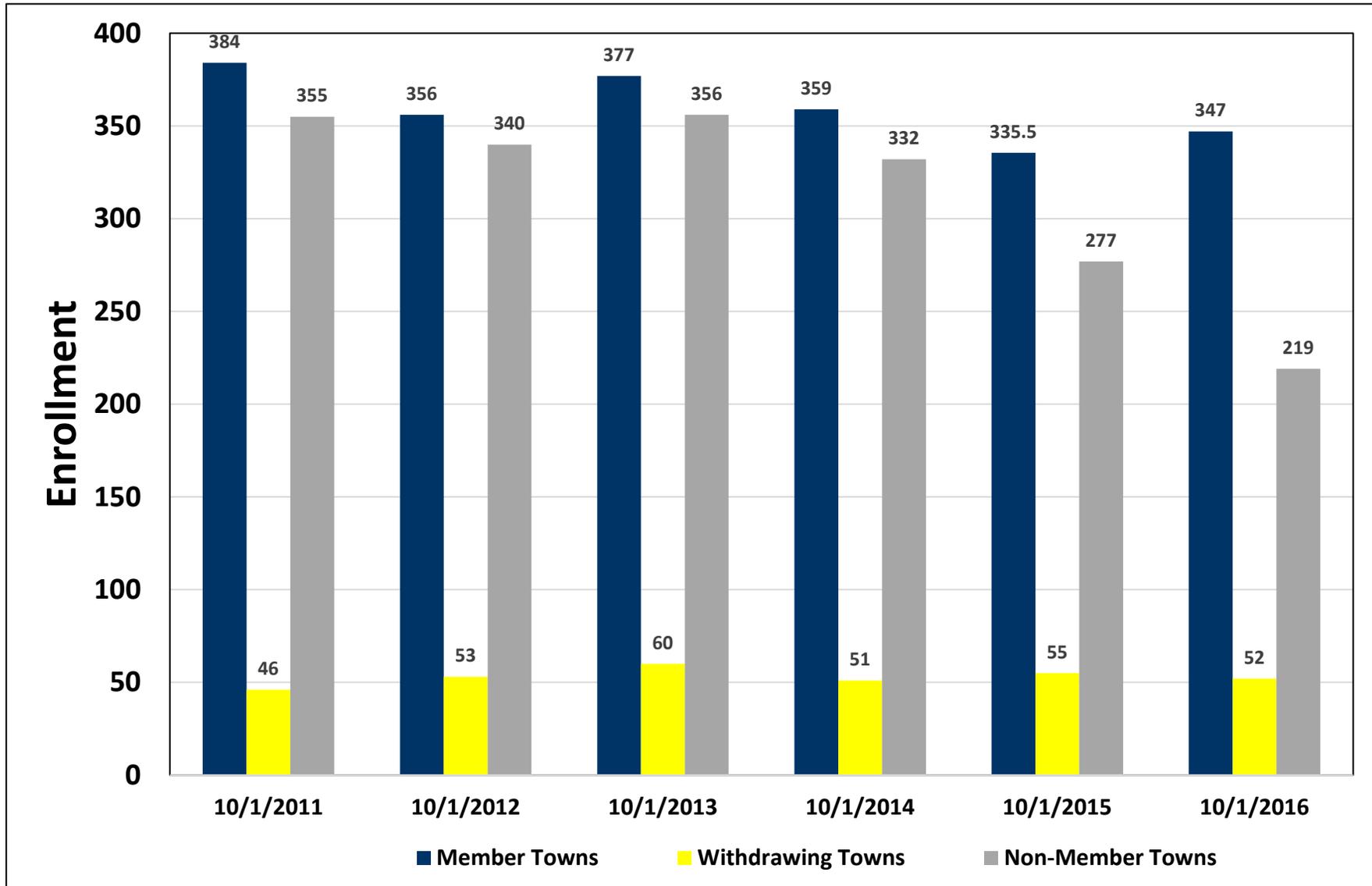
Middle School Technology Enrollment Source : <http://profiles.doe.mass.edu>

## 15 YEAR HISTORICAL ENROLLMENT - OCTOBER 1 DATA\*

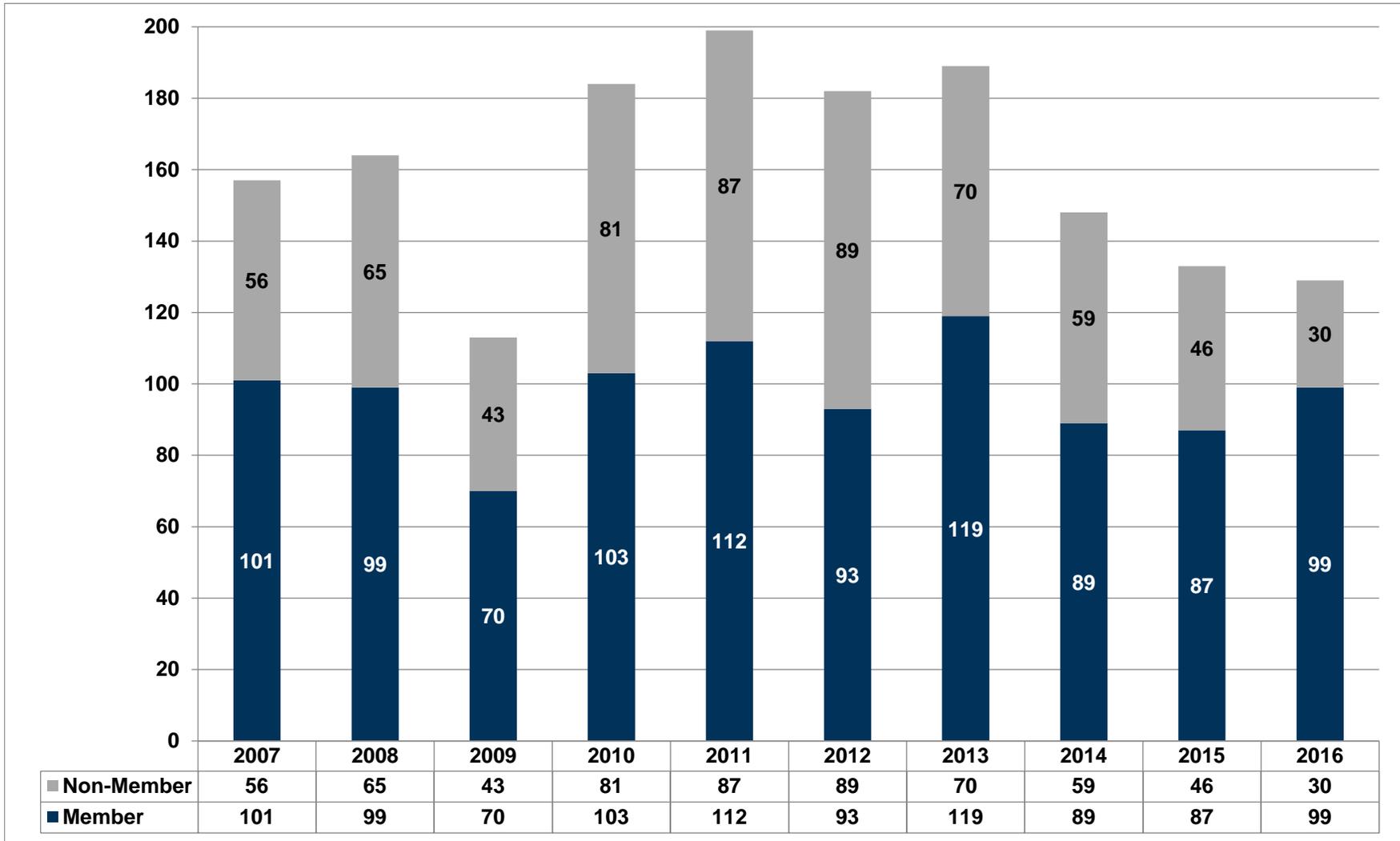
TOWN	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Acton	38	38	34	37	36	33	28	23	31	30	21	26	30	33	35
Arlington	133	160	162	173	169	150	135	131	115	139	139	165	152	120	121
Belmont	26	30	31	34	24	31	33	38	41	41	34	31	31	26	28
Bolton	14	17	11	11	7	11	11	7	10	10	10	11	10	9	11
Concord	11	21	22	25	27	20	24	26	22	18	10	7	16	17	21
Dover	2	1	4	4	3	1	0	1	1	2	2	1	3	2	1
Lancaster	30	35	41	32	28	29	26	27	23	19	22	27	32	39	38
Lexington	41	42	45	52	54	67	81	79	89	68	65	52	42	51.5	55
Needham	21	28	44	38	29	18	19	17	26	34	27	35	24	25	21
Stow	48	58	58	49	44	40	25	25	29	23	26	22	19	13	16
<b>Total Member Towns</b>	<b>364</b>	<b>430</b>	<b>452</b>	<b>455</b>	<b>421</b>	<b>400</b>	<b>382</b>	<b>374</b>	<b>387</b>	<b>384</b>	<b>356</b>	<b>377</b>	<b>359</b>	<b>336</b>	<b>347</b>
Boxborough	8	14	14	14	12	12	13	14	16	8	6	5	5	7	4
Carlisle	7	10	11	9	8	7	8	8	5	7	9	12	8	5	4
Lincoln	7	8	11	8	5	4	2	3	4	4	4	6	6	11	8
Sudbury	19	20	18	18	12	11	13	10	18	11	18	22	25	25	22
Wayland	9	7	10	8	18	18	18	19	12	13	12	11	4	2	7
Weston	2	3	6	8	3	3	2	2	3	3	4	4	3	5	7
<b>Withdrawing Towns</b>	<b>52</b>	<b>62</b>	<b>70</b>	<b>65</b>	<b>58</b>	<b>55</b>	<b>56</b>	<b>56</b>	<b>58</b>	<b>46</b>	<b>53</b>	<b>60</b>	<b>51</b>	<b>55</b>	<b>52</b>
<b>Non-Member Towns</b>	<b>343</b>	<b>303</b>	<b>270</b>	<b>254</b>	<b>245</b>	<b>245</b>	<b>260</b>	<b>250</b>	<b>309</b>	<b>355</b>	<b>340</b>	<b>356</b>	<b>332</b>	<b>277</b>	<b>219</b>
<b>TOTAL</b>	<b>759</b>	<b>795</b>	<b>792</b>	<b>774</b>	<b>724</b>	<b>700</b>	<b>698</b>	<b>680</b>	<b>754</b>	<b>785</b>	<b>749</b>	<b>793</b>	<b>742</b>	<b>667.5</b>	<b>618</b>

\*These totals reflect high school, post-graduate, and part-time students and may not align with the full time equivalent (FTE) enrollments used to determine member town assessments.

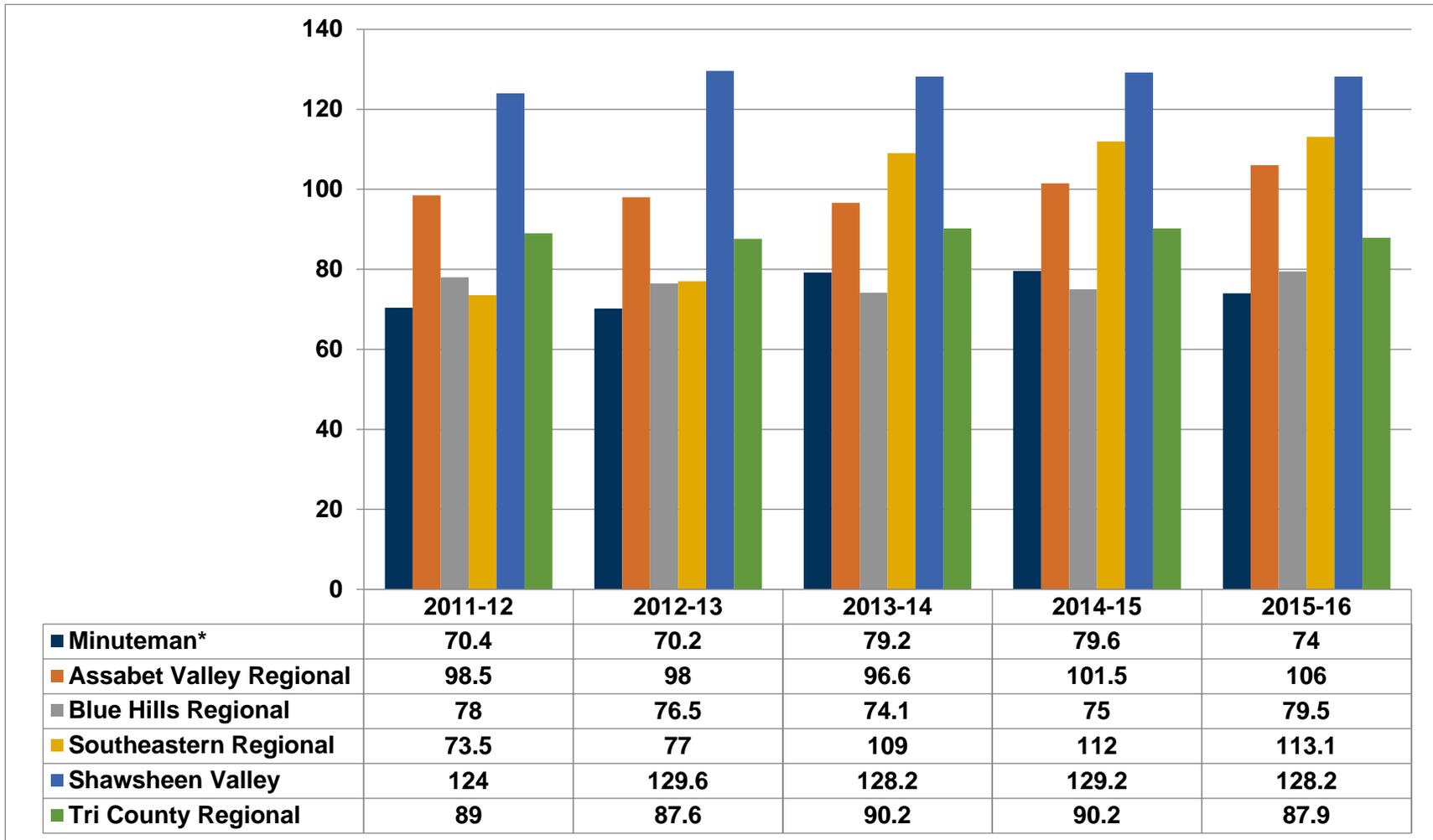
## TOTAL ENROLLMENT CHANGE 2011 to 2016



## 10 YEAR FRESHMAN ENROLLMENT



## PROFESSIONAL STAFF FTE



Data source: FTE count: [http://profiles.doe.mass.edu/state\\_report/programareastaffing.aspx](http://profiles.doe.mass.edu/state_report/programareastaffing.aspx)  
 Includes High School students only

## STUDENT: TEACHER RATIO

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Minuteman*</b>	9.2	9.3	9.0	8.5	8.4
Assabet Valley Regional	10.3	10.3	10.6	10.4	10.2
Blue Hills Regional	10.7	10.7	11.4	11.4	11.1
Southeastern Regional	9.1	9.2	11.7	11.8	12.1
Shawsheen Valley	10.9	10.5	10.7	10.6	10.5
Tri County Regional	11.3	11.6	11.5	11.3	11.5

Data Source: student/teacher ratios: [http://profiles.doe.mass.edu/state\\_report/teacherdata.aspx](http://profiles.doe.mass.edu/state_report/teacherdata.aspx)

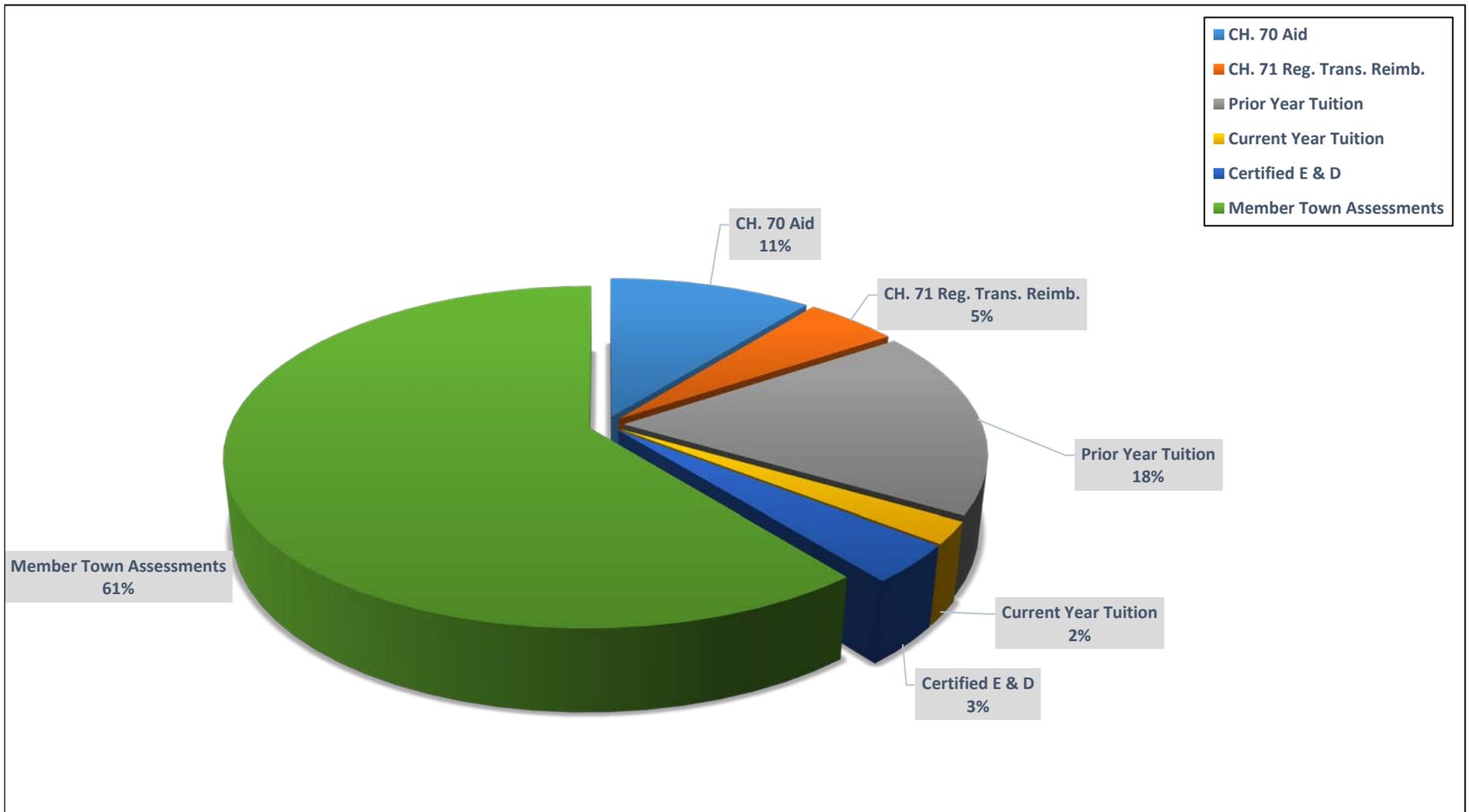
\*These ratios reflect actual ratios which account for half-time students and Post Graduate/Secondary Students.

## REVENUE PLAN

REVENUE SOURCE	FY2017 BUDGET	FY2018 PROPOSED	FY17-FY18 DIFFERENCE
Assessments	\$10,943,739	\$11,551,483	\$607,744
Chapter 70 Aid	\$2,184,747	\$2,037,863	-\$146,884
Transportation Reimbursement	\$928,943	\$935,112	\$6,169
Prior Year Tuition	\$4,445,668	\$3,380,021	-\$1,065,647
Current Year Tuition	\$400,000	\$400,000	\$0
E & D Budget Appropriation	\$825,000	\$695,000	-\$130,000
<b>TOTAL</b>	<b>\$19,728,097</b>	<b>\$18,999,479</b>	<b>-\$728,618</b>

*\*Does not include assessment for Middle School Program*

## FY18 REVENUE PLAN BY FUNDING SOURCE



## FISCAL YEAR 2018 PROPOSED BUDGET BY STATE FUNCTION CODE

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 BUDGET	FY2018 PROPOSED	DIFFERENCE
1000	Administration	\$1,659,424	\$1,810,209	\$1,739,885	\$1,508,000	(\$231,885)
2000	Student Instructional Services	\$9,441,289	\$9,511,386	\$9,626,521	\$9,500,131	(\$126,390)
3000	Student Services	\$2,022,175	\$2,186,450	\$2,240,048	\$1,902,488	(\$337,560)
4000	Operation & Maintenance	\$1,834,711	\$1,798,664	\$1,803,804	\$1,773,420	(\$30,384)
5000	Insurance, Retirement, Leases	\$2,661,908	\$2,713,344	\$2,913,565	\$2,767,268	(\$146,297)
6000	Community Services	\$100,000	\$87,255	\$100,000	\$100,000	\$0
7000	Asset Acquisition & Improvement	\$558,593	\$947,320	\$157,322	\$272,623	\$115,301
8000	Debt Service	\$447,011	\$516,656	\$1,116,951	\$1,155,549	\$38,598
9000	Tuition Payments	\$28,834	\$0	\$30,000	\$20,000	(\$10,000)
<b>GENERAL FUND</b>		<b>\$18,753,943</b>	<b>\$19,571,284</b>	<b>\$19,728,097</b>	<b>\$18,999,479</b>	<b>-\$728,618</b>

## 2017-2018 PROPOSED BUDGET

Function	Description	FY17 Budget	FY18 Proposed Budget	FY18 Proposed +/- FY17 Budget	% Change	Description
1110	FUNC: School Committee - 1110	\$90,462	\$94,141	\$3,679	4.07%	Reduce Memberships (less SC members)
1210	FUNC: Superintendent - 1210	\$403,541	\$392,026	-\$11,515	-2.85%	Cut summer temp coverage
1230	FUNC: Other District Administr - 1230	\$250,700	\$176,300	-\$74,400	-29.68%	Reduce contracted services/open house expenses
1410	FUNC: Business & Finance - 1410	\$395,743	\$375,124	-\$20,619	-5.21%	
1420	FUNC: Personnel & Benefits - 1420	\$209,537	\$196,508	-\$13,029	-6.22%	
1430	FUNC: Legal Services - 1430	\$88,000	\$70,000	-\$18,000	-20.45%	Assumes less demand for Counsel on specific issues
1435	FUNC: Legal Settlements - 1435	\$0	\$0	\$0	0.00%	
1450	FUNC: Districtwide Technology - 1450	\$301,902	\$203,900	-\$98,002	-32.46%	Reduction - districtwide hardware; Admin. Reorg.
<b>SUB-TOTAL-1000</b>		<b>\$1,739,885</b>	<b>\$1,507,999</b>	<b>-\$231,886</b>	<b>-13.33%</b>	
2110	FUNC: DW SPVS Curric Directors - 2110	\$547,700	\$367,796	-\$179,904	-32.85%	
2120	FUNC: DW Non-Supv Dept Heads - 2120	\$0	\$0	\$0	0.00%	
2210	FUNC: Principal/Asst. Pricipal - 2210	\$656,280	\$671,721	\$15,441	2.35%	
2220	FUNC: Sch Curric/Dept Leaders - 2220	\$0	\$0	\$0	0.00%	
2250	FUNC: Building Technology - 2250	\$119,135	\$128,879	\$9,744	8.18%	
2300	FUNC: Teaching Services - 2300	\$5,840,947	\$5,806,243	-\$34,704	-0.59%	Eliminates 1.0 unfilled FTE position. Funds 0.5 FTE MultiMedia & 1.0 FTE Advanced Manufacturing Instructors; Transfers funding for .5 FTE to revolving fund; 1.0 FTE Program closure
2310	FUNC: Teachers/Pull-Out Instru - 2310	\$622,714	\$719,259	\$96,545	15.50%	Funds 1.0 FTE ELL position from FY17 (position reduction from Func. 2300-offset by FY17 unfilled position)
2315	FUNC: Instruction Coordinators/Team Leads - 2315	\$83,251	\$86,229	\$2,978	3.58%	
2320	FUNC: Medical Therapeutic Svc - 2320	\$75,512	\$75,512	\$0	0.00%	
2325	FUNC: Substitute - 2325	\$95,000	\$95,000	\$0	0.00%	
2330	FUNC: Paraprofess & Assistants - 2340	\$221,777	\$226,992	\$5,215	2.35%	
2340	FUNC: Librarians/Media Ctr Dir - 2340	\$135,266	\$131,569	-\$3,697	-2.73%	
2355-57	FUNC: Professional Development - 2350	\$139,940	\$104,590	-\$35,350	-25.26%	Reduce Prof Devel funding
2410	FUNC: Texts/Multi-Media Adopti - 2410	\$44,078	\$33,290	-\$10,788	-24.47%	
2415	FUNC: Other Instructional Materials - 2415	\$14,790	\$18,490	\$3,700	25.02%	
2420	FUNC: Instructional Equipment - 2420	\$12,865	\$53,165	\$40,300	313.25%	Per 3 yr. Capital Equipment plan
2430	FUNC: Instructional Supplies - 2430	\$199,115	\$207,403	\$8,288	4.16%	Funded \$32,000 for 2 new programs; V2.5-10% decrease in all areas
2440	FUNC: Other Instruct Services - 2440	\$69,660	\$82,655	\$12,995	18.65%	Fund EMT exams & support in Bakery
2450	FUNC: Instruc Technology - 2450	\$95,236	\$125,188	\$29,952	31.45%	Funded \$25,000 for 2 new programs

## 2017-2018 PROPOSED BUDGET

Function	Description	FY17 Budget	FY18 Proposed Budget	FY18 Proposed +/- FY17 Budget	% Change	Description
2710	FUNC: Guidance/Adjust Counselo - 2710	\$463,219	\$372,619	-\$90,600	-19.56%	Reduced 1.0 FTE Admin position in FY17
2720	FUNC: Testing & Assessment - 2720	\$23,400	\$23,400	\$0	0.00%	
2800	FUNC: Psychological Services - 2800	\$166,637	\$170,131	\$3,494	2.10%	
<b>SUB-TOTAL-2000</b>		<b>\$9,626,522</b>	<b>\$9,500,131</b>	<b>-\$126,390</b>	<b>-1.31%</b>	
3100	FUNC: Attendance Services - 3100	\$0	\$0	\$0	0.00%	
3200	FUNC: Medical/Health Services - 3200	\$140,762	\$105,648	-\$35,114	-24.95%	Transferred admin support to Guidance
3300	FUNC: Pupil Transportation - 3300	\$1,578,294	\$1,294,723	-\$283,571	-17.97%	Reduce 3.5 bus routes
3350	FUNC: Transport. Rental - 3350	\$0	\$0	\$0	0.00%	
3370	FUNC: Regular Transportation - 3370	\$0	\$0	\$0	0.00%	
3400	FUNC: Food Services - 3400	\$18,157	\$17,500	-\$657	-3.62%	
3510	FUNC: Athletics Services - 3510	\$333,710	\$305,072	-\$28,638	-8.58%	Reduces certain expense lines to FY16 act. (except Trans.)
3520	FUNC: Other Student Activities - 3520	\$101,693	\$112,113	\$10,420	10.25%	
3600	FUNC: Security Services - 3600	\$67,432	\$67,432	\$0	0.00%	
<b>SUB-TOTAL - 3000</b>		<b>\$2,240,048</b>	<b>\$1,902,488</b>	<b>-\$337,560</b>	<b>-15.07%</b>	
4110	FUNC: Custodial Services - 4110	\$411,965	\$412,408	\$443	0.11%	
4120	FUNC: Heating - 4120	\$148,500	\$130,500	-\$18,000	-12.12%	Based on 90% of FY16 actuals
4130	FUNC: Utility Services - 4130	\$443,400	\$443,400	\$0	0.00%	
4210	FUNC: Maintenance Of Grounds - 4210	\$109,000	\$103,000	-\$6,000	-5.50%	
4220	FUNC: Maintenance Of Buildings - 4220	\$381,252	\$373,940	-\$7,312	-1.92%	
4230	FUNC: Maintenance Of Equipment - 4230	\$103,615	\$101,615	-\$2,000	-1.93%	
4300	FUNC: Extraordinary Maintenanc - 4300	\$0	\$0	\$0	0.00%	
4400	FUNC: Netwrk & Telecommun - 4400	\$206,072	\$208,557	\$2,485	1.21%	
4450	FUNC: Technol Maintenance - 4450	\$0	\$0	\$0	0.00%	
<b>SUB-TOTAL -4000</b>		<b>\$1,803,804</b>	<b>\$1,773,420</b>	<b>-\$30,384</b>	<b>-1.68%</b>	

## 2017-2018 PROPOSED BUDGET

Function	Description	FY17 Budget	FY18 Proposed Budget	FY18 Proposed +/- FY17 Budget	% Change	Description
5100	FUNC: Employee Retirement - 5100	\$185,000	\$200,000	\$15,000	8.11%	Per actuarial vauation schedule from PERAC
5200	FUNC: Insurance Programs - 5200	\$2,001,750	\$1,820,621	-\$181,129	-9.05%	Less enrollment in Health ins. & 5% inc.
5250	FUNC: Retiree Insurance - 5250	\$599,479	\$615,722	\$16,243	2.71%	Based on current enrollment & 5% inc.
5260	FUNC: Other Non-Employ Insuran - 5260	\$98,336	\$102,325	\$3,989	4.06%	3% increase in General Insurance plans
5300	FUNC: Rental/Lease Of Equipment - 5300	\$25,000	\$24,600	-\$400	-1.60%	
5400	FUNC: Debt Service - Rans - 5400	\$0	\$0	\$0	0.00%	
5500	FUNC: Other Fixed Charges - 5500	\$4,000	\$4,000	\$0	0.00%	
<b>SUB-TOTAL - 5000</b>		<b>\$2,913,565</b>	<b>\$2,767,268</b>	<b>-\$146,297</b>	<b>-5.02%</b>	
6200	FUNC: Community Service - 6200	\$100,000	\$100,000	\$0	0.00%	
<b>SUB-TOTAL - 6000</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.00%</b>	
7200	FUNC: Acq & Improve Of Build - 7200	\$40,550	\$140,000	\$99,450	245.25%	Fund Stabilization Acct. (\$100,000)
7300	FUNC: Acq & Improve Of Equip - 7300	\$96,772	\$112,262	\$15,490	16.01%	To address replacement furniture needs
7350	FUNC: Capital Technology - 7350	\$0	\$0	\$0	0.00%	
7400	FUNC: Replace Of Equipment - 7400	\$0	\$0	\$0	0.00%	
7500	FUNC: Acquisition Of Motor Veh - 7500	\$0	\$0	\$0	0.00%	
7600	FUNC: Replace Of Motor Vehicle - 7600	\$20,000	\$20,360	\$360	0.00%	
<b>SUB-TOTAL - 7000</b>		<b>\$157,322</b>	<b>\$272,622</b>	<b>\$115,300</b>	<b>73.29%</b>	
8100	FUNC: Debt Retire Principal - 8100	\$425,723	\$452,546	\$26,823	6.30%	Feasibility BAN Paydowns due - \$144,800
8190	FUNC: Interest-Bonds - 8190	\$0	\$0	\$0	0.00%	
8600	FUNC: Debt Service/Other - 8600	\$691,228	\$703,003	\$11,776	1.70%	Includes 1st Bond 6 month Int. Pmt.
<b>SUB-TOTAL - 8000</b>		<b>\$1,116,951</b>	<b>\$1,155,550</b>	<b>\$38,599</b>	<b>3.46%</b>	
9300	FUNC: Tuition to Non-Public Schools- 9300	\$30,000	\$20,000	-\$10,000	-33.33%	
9400	FUNC: Payments To Collab'S - 9400	\$0	\$0	\$0	0.00%	
<b>SUB-TOTAL - 9000</b>		<b>\$30,000</b>	<b>\$20,000</b>	<b>-\$10,000</b>	<b>-33.33%</b>	
<b>TOTAL</b>		<b>\$19,728,097</b>	<b>\$18,999,479</b>	<b>-\$728,618</b>	<b>-3.69%</b>	

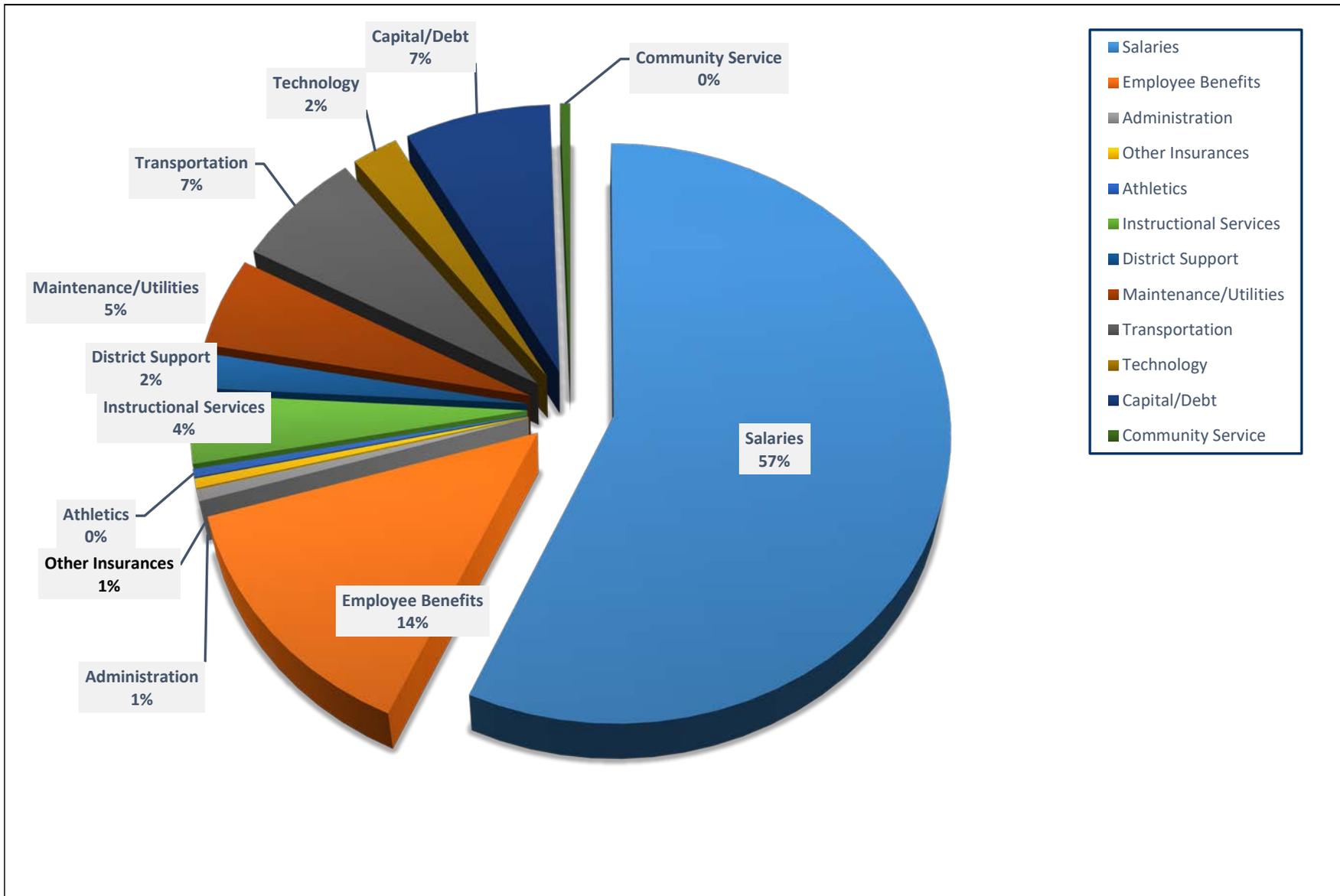
## TEN YEAR BUDGET HISTORY

FISCAL YEAR	BUDGET	DIFFERENCE	%
2018	\$18,999,479	(\$728,618)	-3.69%
2017	\$19,728,097	(\$102,906)	-0.52%
2016	\$19,831,003	\$185,938	0.95%
2015	\$19,645,065	\$1,097,967	5.92%
2014	\$18,547,098	\$1,295,385	7.51%
2013	\$17,251,713	\$816,240	4.97%
2012	\$16,435,473	\$176,794	1.09%
2011	\$16,258,679	(\$1,237,322)	-7.07%
2010	\$17,496,001	\$494,379	2.91%
2009	\$17,001,622	\$255,853	1.53%

## CHANGE IN BUDGET - FY17 TO FY18

ACCOUNT #	DESCRIPTION	AMOUNT	COMMENTS
<b>FY17 BUDGET</b>		<b>\$19,728,097</b>	
<b>FY18 PROPOSED BUDGET</b>		<b>\$18,999,479</b>	
<b><u>SALARY ACCOUNTS</u></b>			
	Salary Adjustments	\$304,567	Anticipated Contractual Obligations
	Staffing Adjustments	(\$161,205)	Net Reduction of 1.5 FTE positions
	Net Savings - FY17 Unfilled Positions	(\$160,242)	Net Reduction of 1.5 FTE positions
	Net Savings - FY18 Unfilled Positions	(\$234,946)	Net Reduction of 2.5 FTE positions
	Administrative Reorganization	(\$15,041)	0.25 FTE charged to Comm. Ed. Revolving account
<b><u>NON SALARY ACCOUNTS</u></b>			
1110	School Committee	(\$5,000)	cut Memberships acct. - less School Committee members
1230	Districtwide Administration	(\$30,400)	Anticipated lower Cont. Services cost in Recruitment
1410	Business and Finance	(\$30,000)	Expected decrease in audit services
1430	Legal Fees	(\$18,000)	Expected decrease in legal services from prior 2 years
1450	Districtwide Information Systems	(\$34,473)	Budget reduction in Technology hardware
2110	Curriculum/Vocational Leadership	(\$30,000)	fund summer curriculum development from FY17 Perkins grant
2250	Building Technology	\$10,144	Increase in Technology software
2357	Professional Development	(\$79,350)	Use grant funds to offset budget reduction; reduce contracted services
2410 - 2415	Texts & Instructional Materials	(\$7,088)	Incl. funding for Advanced Man. & Multi-Media Engineering
2420	Instructional Equipment	\$40,300	\$10,700-Auto; \$11,000-Electrical; \$16,500-OSHA; \$2,100-Misc.
2430-2440	Instruct, Supplies/Other Services	\$21,283	Fund Adv. Man. (\$27,000), EMT Training (\$5,360), Culinary (\$6,500); offset by 10% cut - all depts.
2451 -2455	Instructional Technology/Software	\$29,952	Funds \$25,000 for new Adv Manufact & Multi-Media Eng.programs
3300	Regular Transportation	(\$284,161)	Reduce 3.5 bus routes
3510	Athletic Services	(\$20,150)	Budget reductions based on FY16 actuals
4120/4130	Heating/Utility Services	(\$18,000)	Heating reduction based on FY16 actuals
4210	Maintenance of Grounds	(\$6,000)	50% cut in field maintenance - fields off-line during construction
4230	Maintenance of Equipment	(\$2,000)	Program closure
4400	Networking & Telecommunications	\$3,000	IT Internet Services
5100	Employee Retirement	\$15,000	Minuteman Retirement System - FY18 Assessment per PERAC
5200	Insurance Programs	(\$181,129)	Less subscribers; assumes 5% estimated rate increase
5250	Retiree Insurance	\$16,244	Based on current subscribers and 5% estimated rate increase
5260	Other Non-Employee Insurance	\$3,989	3% increase in Liability coverage
9300	Tuition - Outside Placement Services	(\$10,000)	Anticipated decrease based on FY17 actual cost
<b><u>CAPITAL ACCOUNTS</u></b>			
7200	Stabilization Fund	\$100,000	Resume funding - no funding in FY17
7300	Acq. Of Equipment/Furniture	\$15,491	Furniture replacement
8100	Debt Service - Principal	\$26,823	Feasibility Study BAN -\$144,800; ESCO lease-Prin. pmt.-\$307,746
8600	Debt Services - Interest	\$11,775	Building Project-Int. on borrowing- \$531,046; ESCO Lease- \$171,957

# FY18 OPERATING BUDGET



## ASSESSMENT TO MEMBER TOWNS

	High School Students	Post Graduate	Total FTE* Students	Minimum Required Contribution	School Choice	Transportation Assessment	Remaining Operation Assessment	Capital/Debt Service	Total Budget Assessment	Post Graduate	Middle School	Total Assessment
<b>ACTON</b>	34	1	35	\$ 514,348	\$ 5,000	\$ 30,695	\$ 401,248	\$ 118,263	\$ 1,069,554	\$ 3,375	\$ -	\$ 1,072,929
<b>ARLINGTON</b>	119	2	121	\$ 1,788,128	\$ -	\$ 141,569	\$ 1,850,582	\$ 504,304	\$ 4,284,583	\$ 6,750	\$ -	\$ 4,291,333
<b>BELMONT</b>	28	0	28	\$ 420,657	\$ -	\$ 29,901	\$ 390,871	\$ 68,756	\$ 910,185	\$ -	\$ -	\$ 910,185
<b>BOLTON</b>	10	1	11	\$ 167,562	\$ -	\$ 10,585	\$ 138,361	\$ 44,234	\$ 360,742	\$ 3,375	\$ 116,170	\$ 480,287
<b>CONCORD</b>	19	2	21	\$ 318,785	\$ -	\$ 14,025	\$ 183,329	\$ 76,291	\$ 592,429	\$ 6,750	\$ -	\$ 599,179
<b>DOVER</b>	1	0	1	\$ 15,179	\$ -	\$ 1,852	\$ 24,213	\$ 22,289	\$ 63,533	\$ -	\$ -	\$ 63,533
<b>LANCASTER</b>	37	1	38	\$ 507,759	\$ 17,000	\$ 35,458	\$ 463,510	\$ 129,419	\$ 1,153,147	\$ 3,375	\$ 117,847	\$ 1,274,369
<b>LEXINGTON</b>	54	1	55	\$ 745,380	\$ -	\$ 50,806	\$ 664,134	\$ 206,656	\$ 1,666,976	\$ 3,375	\$ -	\$ 1,670,351
<b>NEEDHAM</b>	21	0	21	\$ 319,556	\$ -	\$ 26,726	\$ 349,362	\$ 105,687	\$ 801,331	\$ -	\$ -	\$ 801,331
<b>STOW</b>	15	1	16	\$ 243,522	\$ -	\$ 17,994	\$ 235,214	\$ 66,433	\$ 563,163	\$ 3,375	\$ 64,461	\$ 630,999

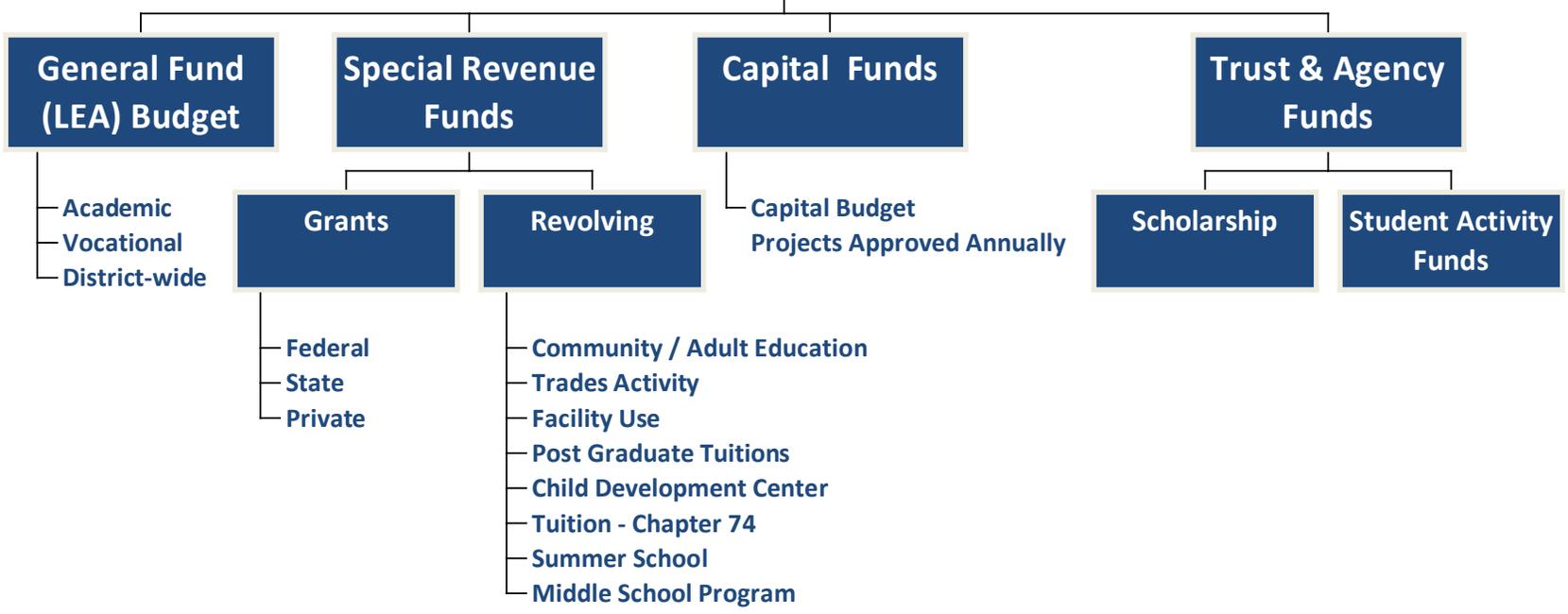


**MINUTEMAN**  
A REVOLUTION IN LEARNING

**SUPPLEMENTARY**

**FINANCIAL INFORMATION**

# SUMMARY OF ALL FUNDS



## GRANT FUNDING - FY13 TO FY17

GRANT TYPE	FY2013	FY2014	FY2015	FY2016	FY2017*
Federal Competitive Grants	\$50,000	\$16,226	\$70,315	0	\$10,000
Federal Entitlement Grants	\$677,072	\$620,663	\$665,459	\$712,278	\$633,582
TOTAL FEDERAL GRANTS RECEIVED	\$727,072	\$636,889	\$735,774	\$712,278	\$643,582
State Competitive Grants	\$26,500	\$21,700	\$64,131	\$5,100	\$0
TOTAL STATE GRANTS RECEIVED	\$26,500	\$21,700	\$64,131	\$5,100	\$0
Other Competitive Grants					
TOTAL OTHER GRANTS RECEIVED	\$150,293	\$165,082	\$11,105	\$588,971	\$108,172
<b>TOTAL GRANT FUNDS RECEIVED</b>	<b>\$903,865</b>	<b>\$823,671</b>	<b>\$811,010</b>	<b>\$1,306,349</b>	<b>\$751,754</b>

\*FY17 Partial Year

## FY 17 REVOLVING FUNDS

FUND	DEPARTMENT	DESCRIPTION	PROJECTED RECEIPTS	PROJECTED EXPENSES
11	500	Community Ed General	\$0	\$52,000
<b><u>Community Education</u></b>	501	Adult Ed	\$200,000	\$200,000
	503	Youth Programs	\$140,000	\$140,000
	504	Summer School	\$140,000	\$68,000
	505	Summer School Grill	\$9,000	\$9,000
		<b>TOTAL</b>	<b>\$489,000</b>	<b>\$469,000</b>
12	300	PG Programs General	\$47,250	\$2,500
<b><u>Post Graduate Programs</u></b>	301	Carpentry PG	\$20,000	\$500
	302	Electrical PG	\$22,000	\$0
	303	Plumbing PG	\$0	\$47,422
	316	Cosmetology PG	\$33,000	\$39,684
	310	Automotive PG	\$69,000	\$100,000
		<b>TOTAL</b>	<b>\$191,250</b>	<b>\$190,106</b>
13	400	Rental General	\$0	\$52,000
<b><u>Facilities Rental</u></b>	401	Community Pool	\$72,000	\$2,000
	402	Facilities Rental	\$85,000	\$65,000
	403	10 Mill Street	\$24,000	\$5,000
	404	16 Mill Street	\$0	\$5,000
	405	22 Mill Street	\$0	\$20,000
	406	Childcare/Tremont Building	\$138,330	\$25,000
	407	756 Marrett Rd	\$31,200	\$3,000
		<b>TOTAL</b>	<b>\$350,530</b>	<b>\$177,000</b>

## FY 17 REVOLVING FUNDS

FUND	DEPARTMENT	DESCRIPTION	PROJECTED RECEIPTS	PROJECTED EXPENSES
<b>14</b>	1420100	Auto Mechanics	\$18,000	\$18,000
<b><u>Vocational Revolving</u></b>	1423100	Bakery	\$18,000	\$18,000
<b><u>Account</u></b>	1421200	Cosmetology	\$12,000	\$9,000
	1423300	Cosmetology Kits	\$2,000	\$2,000
	1421700	Marketing/Store	\$6,000	\$7,000
	1422400	Horticulture	\$1,500	\$1,500
	1423400	Printing	\$0	\$5,000
	1423200	Restaurant	\$37,000	\$37,000
	1421400	Child Development	\$85,000	\$100,000
		<b>TOTAL</b>	<b>\$179,500</b>	<b>\$197,500</b>
<b>15</b>	603	Middle School-Acton	\$157,321	\$157,321
<b><u>Middle School Program</u></b>	604	Middle School-Bolton	\$122,585	\$122,585
	605	Middle School- Boxborough	\$32,199	\$32,199
	601	Middle School - Lancaster	\$99,097	\$99,097
	602	Middle School - Stow	\$110,278	\$110,278
		<b>TOTAL</b>	<b>\$521,480</b>	<b>\$521,480</b>
2000000		Food Service	\$315,000	\$315,000
		<b>TOTAL</b>	<b>\$315,000</b>	<b>\$315,000</b>
1200000		Tuition Revolving	\$4,087,368	\$4,894,540
		<b>TOTAL</b>	<b>\$4,087,368</b>	<b>\$4,894,540</b>

# STABILIZATION FUND

<b>BALANCE AS OF 6/30/2014</b>	<b>\$200,017.47</b>
ADDITIONAL APPROPRIATIONS	\$100,000.00
INTEREST REVENUE	\$586.15
EXPENDED: ROOF/WALL REPAIR PROJECT	(\$52,800.00)
<b>TOTAL AS OF 6/30/2015</b>	<b>\$247,803.62</b>
ADDITIONAL APPROPRIATIONS	\$100,000.00
INTEREST REVENUE	\$341.69
<b>BALANCE AS OF 12/31/2015</b>	<b>\$348,145.31</b>
ADDITIONAL APPROPRIATIONS	\$0.00
INTEREST REVENUE	\$927.24
<b>BALANCE AS OF 6/30/2016</b>	<b>\$349,072.55</b>



**FY 2018 ASSESSMENT - VERSION 4.0**  
**JULY 11, 2017**

<b>Total Required Assessments:</b>	
Budget Assessment	
Required Minimum Contribution	\$ 5,040,876
Operating Portion	\$ 4,722,824
Transportation	\$ 1,294,723
LESS: Reg. Trans. Reimb.	\$ (935,112)
Debt and Capital Portion	\$ 1,428,172
<b>Total Budget Assessment</b>	<b>\$ 11,551,483</b>
Special Programs Assessment <sup>1</sup>	\$ 328,853
<b>Total All Assessments</b>	<b>\$ 11,880,336</b>

Town/City	Operating Assessment										Total Debt & Capital Assessment	Total Budget Assessment	Special Programs Assessment <sup>1</sup>			Total All Assessments	FY17 Assessments	Change - FY17 over FY17
	State Required Minimum Assessment <sup>2</sup>				Choice Adjustment	Transportation & Remaining Assessment Per District Agreement							Total Operating Assessment <sup>4</sup>	Post-Graduate Assessment	Middle School			
	State Foundation Enrollment (incl. Post Grad stds.)	MM Foundation Budget @ \$18,264/Student	State-Mandated Municipal Contribution %	ESTIMATED State Required Minimum Assessment <sup>3</sup>		Total Grade 9-12 Enrollment <sup>3</sup>	Transportation & Operating Assessment Share	Transportation Assessment Share	Total Remaining Operating Assessment	Total Operating Assessment <sup>4</sup>								
															Post-Grad Students <sup>3</sup>			
Acton	35	\$ 639,240	80.46%	514,348	\$ 5,000	29.00	8.54%	30,695	\$ 401,248	\$ 951,291	\$ 118,263	\$ 1,069,553	1	\$ 3,375	\$ -	\$ 1,072,928	\$ 997,655	\$ 75,273
Arlington	121	\$ 2,209,944	80.91%	1,788,128	\$ -	133.75	39.37%	141,569	\$ 1,850,582	\$ 3,780,279	\$ 504,304	\$ 4,284,583	2	\$ 6,750	\$ -	\$ 4,291,333	\$ 3,649,349	\$ 641,984
Belmont	28	\$ 511,392	82.26%	420,657	\$ -	28.25	8.31%	29,901	\$ 390,871	\$ 841,429	\$ 68,756	\$ 910,185	0	\$ -	\$ -	\$ 910,185	\$ 795,654	\$ 114,531
Bolton	11	\$ 200,904	83.40%	167,562	\$ -	10.00	2.94%	10,585	\$ 138,361	\$ 316,508	\$ 44,234	\$ 360,742	1	\$ 3,375	\$ 116,170	\$ 480,287	\$ 398,810	\$ 81,477
Boxborough	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 7,948	\$ 7,948	0	\$ -	\$ -	\$ 7,948	\$ 197,492	\$ (189,544)
Carlisle	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 7,948	\$ 7,948	0	\$ -	\$ -	\$ 7,948	\$ 173,559	\$ (165,611)
Concord	21	\$ 383,544	83.12%	318,785	\$ -	13.25	3.90%	14,025	\$ 183,329	\$ 516,138	\$ 76,291	\$ 592,429	2	\$ 6,750	\$ -	\$ 599,179	\$ 423,444	\$ 175,735
Dover	1	\$ 18,264	83.11%	15,179	\$ -	1.75	0.52%	1,852	\$ 24,213	\$ 41,245	\$ 22,289	\$ 63,533	0	\$ -	\$ -	\$ 63,533	\$ 75,016	\$ (11,483)
Lancaster	38	\$ 694,032	73.16%	507,759	\$ 17,000	33.50	9.86%	35,458	\$ 463,510	\$ 1,023,728	\$ 129,419	\$ 1,153,147	1	\$ 3,375	\$ 117,847	\$ 1,274,369	\$ 1,000,558	\$ 273,811
Lexington	50	\$ 913,200	81.62%	745,380	\$ -	48.00	14.13%	50,806	\$ 664,134	\$ 1,460,320	\$ 206,656	\$ 1,666,976	1	\$ 3,375	\$ -	\$ 1,670,351	\$ 1,377,449	\$ 292,902
Lincoln	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 12,717	\$ 12,717	0	\$ -	\$ -	\$ 12,717	\$ 239,876	\$ (227,159)
Needham	21	\$ 383,544	83.32%	319,556	\$ -	25.25	7.43%	26,726	\$ 349,362	\$ 695,644	\$ 105,687	\$ 801,331	0	\$ -	\$ -	\$ 801,331	\$ 766,061	\$ 35,270
Stow	16	\$ 292,224	83.33%	243,522	\$ -	17.00	5.00%	17,994	\$ 235,214	\$ 496,730	\$ 66,433	\$ 563,163	1	\$ 3,375	\$ 64,461	\$ 630,999	\$ 577,577	\$ 53,422
Sudbury	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 34,972	\$ 34,972	0	\$ -	\$ -	\$ 34,972	\$ 623,943	\$ (588,971)
Wayland	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 11,128	\$ 11,128	0	\$ -	\$ -	\$ 11,128	\$ 93,215	\$ (82,087)
Weston	0	\$ -	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 11,128	\$ 11,128	0	\$ -	\$ -	\$ 11,128	\$ 122,810	\$ (111,682)
<b>TOTAL</b>	<b>342</b>	<b>\$ 6,246,288</b>	<b>80.70%</b>	<b>\$ 5,040,876</b>	<b>\$ 22,000</b>	<b>339.75</b>	<b>100.00%</b>	<b>\$ 359,611</b>	<b>\$ 4,700,824</b>	<b>\$ 10,123,311</b>	<b>\$ 1,428,172</b>	<b>\$ 11,551,483</b>	<b>9</b>	<b>\$ 30,375</b>	<b>\$ 298,478</b>	<b>\$ 11,880,336</b>	<b>\$ 11,512,468</b>	<b>\$ 367,868</b>

**Footnotes:**

- Special Programs Assessment provides funding for the Middle School Program to those communities that offer the program. Also includes 50% tuition costs for Post Graduate in-district students. Middle School program costs for Acton and Boxborough will be billed directly to Acton-Boxborough Regional School District.
- The State Required Minimum Assessments are based on preliminary DESE Ch. 70 funding as per the Governor's budget - January 25, 2017.
- All student enrollment numbers are based on most recent 4 year rolling average of enrollments as of October 1st. The minimum enrollment for capital expenses is 1 FTE students.
- The Total Operating Assessment equals the sum of the State Required Minimum assessment, the Transportation assessment, the Choice adjustment, and the remaining allocated assessment per the District Agreement.



**FY18 Estimated Revenue Plan - Version 4.0 July 11, 2017**

	<u>FY17</u>	<u>FY18</u>	<u>Difference</u>	<u>% Chg.</u>
<b>Total Operating Budget</b>	<b>19,728,097</b>	<b>18,999,479</b>	<b>(728,618)</b>	<b>-3.69%</b>
<b><u>Non-Assessment Revenue:</u></b>				
CH. 70 Aid	2,184,747	2,037,863	(146,884)	-6.72%
CH. 71 Reg. Trans. Reimb.	928,943	935,112	6,169	0.66%
Prior Year Tuition	4,445,668	3,380,021	(1,065,647)	-23.97%
Current Year Tuition	400,000	400,000	-	0.00%
Capital Fee	-	-	-	0.00%
Certified E & D	825,000	695,000	(130,000)	-15.76%
<b>Total Non-Assessment Revenue</b>	<b>8,784,358</b>	<b>7,447,996</b>	<b>(1,336,362)</b>	<b>-15.21%</b>
<b>Required Member Town Assessments</b>	<b>10,943,739</b>	<b>11,551,483</b>	<b>607,744</b>	<b>5.55%</b>

<b><u>Assessment Allocation by Category:</u></b>				
Minimum Required Contribution	5,470,766	5,040,876	(429,890)	-7.86%
Transportation Budget	649,351	359,611	(289,740)	-44.62%
Debt Assessment	1,116,951	1,155,549	38,598	3.46%
Capital Assessment	157,322	272,623	115,301	73.29%
Assessments over Minimum Contribution	3,549,349	4,722,824	1,173,475	(0)
<b>Total Assessments *</b>	<b>10,943,739</b>	<b>11,551,483</b>	<b>607,744</b>	<b>5.55%</b>

\* Total Assessments do not include assessments for the Post Graduate or Middle School programs.



**Minuteman Regional School District  
FY18 Capital Assessment - Version 4.0 - July 11, 2017**

**Debt & Capital - Assessed to 10 Towns**

Enrollment- Based on 4 year Rolling Average					Min Of 1			Calculation Factor - Ch. 70 Combined Effort Capital Allocation						
Debt & Capital Assessed to 10 Towns	Enrollment Count as of October 2016	Enrollment Count as of October 2015	Enrollment Count as of October 2014	Enrollment Count as of October 2013	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment year Rolling Average	FY18 Total Foundation Enrollment	MM Enrollment ÷ Community Foundation Enrollment	FY18 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	34	31	26	25	29.00	29.00	8.54%	Acton	29.0	4,649	0.62%	35,662,468	222,459	5.80%
Arlington	119	117	146	153	133.75	133.75	39.37%	Arlington	133.8	5,728	2.34%	66,599,960	1,555,123	40.51%
Belmont	28	26	29	30	28.25	28.25	8.31%	Belmont	28.3	4,383	0.64%	55,625,919	358,529	9.34%
Bolton	10	9	10	11	10.00	10.00	2.94%	Bolton	10.0	1,012	0.99%	8,839,695	87,349	2.28%
Concord	19	15	12	7	13.25	13.25	3.90%	Concord	13.3	3,022	0.44%	54,499,379	238,953	6.22%
Dover	1	2	3	1	1.75	1.75	0.52%	Dover	1.8	1,162	0.15%	30,666,695	46,185	1.20%
Lancaster	37	39	32	26	33.50	33.50	9.86%	Lancaster	33.5	1,005	3.33%	6,933,475	231,116	6.02%
Lexington	54	49.5	41.5	47	48.00	48.00	14.13%	Lexington	48.0	7,176	0.67%	87,735,011	586,856	15.29%
Needham	21	24	22	34	25.25	25.25	7.43%	Needham	25.3	5,473	0.46%	78,821,257	363,646	9.47%
Stow	15	13	18	22	17.00	17.00	5.00%	Stow	17.0	1,253	1.36%	10,949,893	148,562	3.87%
<b>Total</b>	<b>338</b>	<b>325.5</b>	<b>339.5</b>	<b>356</b>	<b>339.75</b>	<b>339.75</b>	<b>100.00%</b>	<b>Total</b>	<b>339.8</b>	<b>46,651</b>	<b>11.00%</b>	<b>436,333,752</b>	<b>3,838,778</b>	<b>100.00%</b>

**New Building Design & Construction Debt Service - Assessed to 9 Towns**

Enrollment- Based on 4 year Rolling Average					Min Of 1			Calculation Factor - Ch. 70 Combined Effort Capital Allocation						
Debt Service Assessed to 9 Towns	Enrollment Count as of October 2016	Enrollment Count as of October 2015	Enrollment Count as of October 2014	Enrollment Count as of October 2013	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment year Rolling Average	FY18 Total Foundation Enrollment	MM Enrollment ÷ Community Foundation Enrollment	FY18 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	34	31	26	25	29.00	29.00	9.31%	Acton	29.0	4,649	0.62%	35,662,468	222,459	6.39%
Arlington	119	117	146	153	133.75	133.75	42.94%	Arlington	133.8	5,728	2.34%	66,599,960	1,555,123	44.68%
Bolton	10	9	10	11	10.00	10.00	3.21%	Bolton	10.0	1,012	0.99%	8,839,695	87,349	2.51%
Concord	19	15	12	7	13.25	13.25	4.25%	Concord	13.3	3,022	0.44%	54,499,379	238,953	6.87%
Dover	1	2	3	1	1.75	1.75	0.56%	Dover	1.8	1,162	0.15%	30,666,695	46,185	1.33%
Lancaster	37	39	32	26	33.50	33.50	10.75%	Lancaster	33.5	1,005	3.33%	6,933,475	231,116	6.64%
Lexington	54	49.5	41.5	47	48.00	48.00	15.41%	Lexington	48.0	7,176	0.67%	87,735,011	586,856	16.86%
Needham	21	24	22	34	25.25	25.25	8.11%	Needham	25.3	5,473	0.46%	78,821,257	363,646	10.45%
Stow	15	13	18	22	17.00	17.00	5.46%	Stow	17.0	1,253	1.36%	10,949,893	148,562	4.27%
<b>Total</b>	<b>310</b>	<b>299.5</b>	<b>310.5</b>	<b>326</b>	<b>311.50</b>	<b>311.50</b>	<b>100.00%</b>	<b>Total</b>	<b>311.5</b>	<b>30,480</b>	<b>10.36%</b>	<b>380,707,833</b>	<b>3,480,249</b>	<b>100.00%</b>

**Enrollment Allocation for Debt/Capital - Prior to 12/15/15**

Town	Foundation Enrollment 10/1/16	LESS: Post-Graduate Enrollment	PLUS: AM Students (.5 FTE)	PLUS: Enrollment Adj. (Min. Of 5)	Percent Allocation (col. D)	
					TOTAL - 10.1.16 Adj. Enrollment	Debt/Capital Assessment Share
Acton	35	-1			34	8.59%
Arlington	121	-2			119	30.05%
Belmont	28	0			28	7.07%
Bolton	11	-1			10	2.53%
Boxborough	4	0		1	5	1.26%
Carlisle	4	-1		2	5	1.26%
Concord	21	-2			19	4.80%
Dover	1	0		4	5	1.26%
Lancaster	38	-1			37	9.34%
Lexington	50	-1	5		54	13.64%
Lincoln	8	0			8	2.02%
Needham	21	0			21	5.30%
Stow	16	-1			15	3.79%
Sudbury	22	0			22	5.56%
Wayland	7	0			7	1.77%
Weston	7	0			7	1.77%
<b>Total</b>	<b>394</b>	<b>-10</b>	<b>5</b>	<b>7</b>	<b>396</b>	<b>100.00%</b>

**Minuteman Regional High School  
Apportionment of Debt by Member Towns**

<b>Debt/Capital Allocation By Purpose</b>				
<u>Purpose</u>	<u>Debt Prior to 12/10/2015</u>	<u>Debt/Capital 10 Towns</u>	<u>Sch. Debt 9 Towns</u>	<u>TOTAL DEBT</u>
Principal & Interest Payment - ESCO Lease	479,703			479,703
Feasibility BAN 11/17/17 - 6/23/18 - Interest	5,000			5,000
Principal Paydowns -Feasibility BANs	144,800			144,800
Building Improvements		67,263		67,263
Copier Leases		85,000		85,000
Vehicle Replacement -Lease 2 Buses		20,360		20,360
Stabilization Fund		100,000		100,000
Bldg. Const. - BAN Interest Due 9/27/17			61,556	61,556
Const. Bond - Semi-Int. Pmt. Due 3/15/18			464,491	464,491
<b><u>Total - Debt &amp; Capital</u></b>	<b>629,503</b>	<b>272,623</b>	<b>526,047</b>	<b>1,428,173</b>
<b>Allocation of Debt/Capital by Town</b>				
<b><u>Member Towns:</u></b>				
Acton	54,048	20,681	43,534	118,263
Arlington	189,169	100,565	214,571	504,304
Bolton	15,897	9,220	19,117	44,234
Concord	30,203	14,830	31,257	76,291
Dover	7,948	4,740	9,600	22,289
Lancaster	58,817	22,732	47,870	129,419
Lexington	85,841	38,655	82,159	206,656
Needham	33,383	23,187	49,117	105,687
Stow	23,845	13,767	28,822	66,433
<b><u>Towns Withdrawal effective July 1, 2017</u></b>				
Boxborough	7,948	-	-	7,948
Carlisle	7,948	-	-	7,948
Lincoln	12,717	-	-	12,717
Sudbury	34,972	-	-	34,972
Wayland	11,128	-	-	11,128
Weston	11,128	-	-	11,128
<b><u>Towns Withdrawal effective July 1, 2020</u></b>				
Belmont	44,510	24,245	-	68,756
<b>Total Debt-Capital</b>	<b>629,503</b>	<b>272,623</b>	<b>526,047</b>	<b>1,428,173</b>
<b>NOTE: The amounts in grey under the "School Debt - 9 Towns" column are excluded from Prop 2 1/2 limitations</b>				

# GLOSSARY

TERMS	DEFINITION
<b>ASSESSMENT</b>	Our 10 member towns support the Minuteman budget by paying an assessment determined by the regional agreement document. DESE sets the minimum local contribution amount each town must pay and any amount over that minimum is apportioned according to the regional agreement which currently is operational share of enrollment on the previous October 1.
<b>PPI</b>	Progress and Performance Index (PPI): The PPI combines information about narrowing proficiency gaps, growth, and graduation and dropout rates over multiple years into a single number. All districts, schools, and student subgroups receive an annual PPI based on improvement over a two-year period and a cumulative PPI between 0 and 100 based on four years of data. For a group to be considered to be making progress toward narrowing proficiency gaps, its cumulative PPI must be 75 or higher.
<b>CHAPTER 74</b>	Mass General Law that governs vocational education programs in Massachusetts.
<b>CHOICE</b>	Minuteman no longer accepts School Choice students. Student who attended Minuteman and then chose to attend another public high school (not their home town) who accepts school choice students.
<b>CTE</b>	Career & Technical Education - synonymous with Vocational Ed
<b>DESE</b>	Department of Elementary and Secondary Education. (Formerly DOE)
<b>DOE</b>	Department of Education
<b>FTE</b>	Full time equivalent - used as a standard basis of measure for student and staff figures
<b>GENERAL ADVISORY COUNCIL</b>	Council of volunteer business & industry representatives who advise the career and technical programs on current equipment needs, labor/market trends, employability skills, new industry development needs.
<b>HALF DAY PROGRAM (AM)</b>	Currently 2 of our member towns' high schools coordinate with Minuteman to provide the opportunity to have their students attend Minuteman for career and vocational training programs and their town high school for academic classes.
<b>HEADCOUNT ENROLLMENT</b>	Number of actual student body (heads) enrolled.
<b>HEALTH TRUST</b>	Minuteman is one of 4 regional vocational schools to be a member of Mass Bay Health Care Trust. The Trust has greater purchasing power to obtain better rates than any one of our schools alone. Each school is represented by 2 labor representatives and 2 management representatives who are voting Trustees.
<b>INCLUSION</b>	A program which aims to include more children with special needs in the general classroom rather than keeping them in a separate classroom setting or offering special services on a pull-out basis.
<b>LEA</b>	Local Education Agency: i.e. the individual local school district. Minuteman Regional is a LEA. Within the School Department the term is used to identify the operating budget exclusive of grants, capital funding, revolving accounts or expenses which might be funded through other parts of the Town's budget.
<b>MCAS</b>	Massachusetts Comprehensive Assessment System: As required by the Education Reform Law of 1993, MCAS was implemented to annually test all public school students across the Commonwealth in order to measure and report performance based on the Curriculum Frameworks learning standards. Students must pass the MCAS tests as one condition for earning a high school diploma.
<b>MIDDLE SCHOOL PROGRAM</b>	Currently 4 of our 10 towns elected to have Minuteman operate a technology program in their Middle School to expose students to engineering. All operational costs are each individual town program is fully borne by that town.
<b>MSBA</b>	Massachusetts School Building Authority; this is the state's building assistance organization.

# GLOSSARY

TERMS	DEFINITION
<b>NCLB</b>	No Child Left Behind Act enacted by federal law in 2001.
<b>NEASC</b>	New England Association of School and Colleges: the organization that accredits high schools.
<b>NON-RESIDENT TUITION</b>	MGL Chapter 74 allows students who live in MA and do not live in one of our 10 member towns to attend Minuteman and their town must pay the tuition rate set by Minuteman school committee (maximum \$ determined by DESE) as well as pay to transport the student to Minuteman.
<b>POST GRADUATE (PG)</b>	Post Graduate students who attend vocational programs along with our grade 9-12 students in certain areas. PG students do not attend academic classes. PG Students from non-member towns pay 100% of their own tuition; PG students from our 10 member towns will pay 50% of tuition costs (\$6,750 in total) during FY18 with the member town paying the remaining 50% through assessments.
<b>POST SECONDARY</b>	Post Secondary are adult learners who attend only vocational program classes, not academic classes, in a separate adult only classroom format.
<b>PT/OT</b>	Physical Therapy/Occupational Therapy (provided to some Special Needs students as part of their individual educational plans).
<b>OTHER POSTEMPLOYMENT BENEFITS (OPEB)</b>	This is health insurance benefits provided to Minuteman retired employees. Government Accounting Standards require that the district financial statements report these benefits on an accrual basis rather than on a pay-as-you-go basis.
<b>REGIONAL AGREEMENT</b>	Document that governs Minuteman operations, funding and membership.
<b>REGIONAL AGREEMENT TASK FORCE</b>	Volunteer committee formed by the School Committee made of up various town representatives who reviewed the current regional agreement and made recommendations to the Superintendent and School Committee on potential changes to the agreement.
<b>SCHOOL IMPROVEMENT COUNCIL</b>	A Council of parents, teachers and community representatives who advise the school principal on ways in which the school may be improved. School councils were created under the terms of the Education Reform Act of 1993.
<b>SPED</b>	Special Education: Program for students with special needs as defined by Chapter 766. The term is used interchangeably with "Special Needs" and "Special Services".
<b>STABILIZATION FUND</b>	Minuteman has established a stabilization fund, The purpose of the fund is to set aside money for future capital projects. Appropriations from this account require a two-thirds vote of all members of the School Committee.
<b>VOC ED</b>	Vocational Education which provides career and technical training in 21 different program areas at Minuteman
<b>YOUTH PROGRAMS</b>	During the summer, February/April vacations and specified Saturdays, a number of youth enrichment classes are offered to students in grades 1-8 for a nominal fee paid by the parents to support the program costs.