



**MINUTEMAN**

**ASPIRE ACCELERATE ACHIEVE**

# **Fiscal Year 2019 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 Regional High School District Fiscal Year 2019 (FY19) Budget represents the last budget while in the current school building. The strategy in developing this budget is to continue to deliver a rigorous academic curriculum and a high quality vocational technical program in a safe and healthy environment. Simultaneously being attentive to the needs as we move into the new building beginning in Spring 2019. As of this time, the project continues to proceed on time and on budget, and planning has already begun in anticipation of opening the building for staff and students in August 2019.

The district is now in its third year of our strategic enrollment and retention program focused on communicating to students and families the value and opportunities that high quality vocational and technical education provides. FY18 was our first school year operating as a ten-member town school district under new state regulations restricting the ability of interested nonresident students to explore Minuteman programs. Despite these challenges, our ninth grade class of 145 students was the highest in three years. Further, the member town freshmen enrollment of 101 students (from 10 towns) is the highest since 119 freshmen enrolled from our 16-member town district in 2013.

Exclusive of the building project debt service, the proposed budget is \$693,102 over FY18, an increase of 3.78%. Assessments to member towns (excluding school project debt) are increasing by 7.4% due primarily to a decrease in the certified excess and deficiency (E&D) account and the proposed budget increase. The district will be recommending an increase in the nonresident student special education increment fee from \$4,500 to \$5,500 per student next school year, with the revenue collected being applied as prior year tuition revenue to the FY20 budget. The post-graduate program tuition rate is being increased from \$6,750 per course to \$7,600 effective Fall 2018 to support students seeking “gap year” including skills training. Member towns are assessed 50% of the tuition for those post graduate students residing in their towns.

The Multi-Media Engineering program will begin in FY19, and the budget supports a staff position increase from .5 FTE to 1.0 FTE. The budget also includes funding for one teaching position to support the Minuteman 101 course, and for the Data Specialist position added during the FY18 school year. Two positions are eliminated next year, with an administrative position becoming vacant due to retirement which will not be filled, and the reduction of one vocational-technical instructor position with the scheduled closure of the Telecommunications program. The salary accounts fully fund the second year of the collective bargaining agreement with the Minuteman Faculty Association and provides anticipated salary adjustments for non-union employees.

## EXECUTIVE SUMMARY

The Stabilization account contribution will be \$300,000 in FY19, which will bring the total in the Stabilization Fund to about \$755,000. Funding this account is critical to purchase furniture, equipment or other related capital equipment that cannot be supported within the MSBA allocations for FFE within the construction project account.

Approximately 10% of our utility costs are supported through the facilities revolving account. This budget proposes that support be increased to 20%. This recommendation comes after closely facility rental patterns, revenue and expenses.

The snow removal account is increased \$10,000 based on increased costs. Health insurance costs are expected to rise 4% next year resulting in an increase of \$175,000. There is \$20,000 budgeted for furniture to buy on an “as needed” basis, and \$50,000 for vocational instructional equipment to be spent only if equipment needs to be replaced next year due to disrepair, safety issues, or obsolescence.

Minuteman continues to receive positive bond rating reviews by S&P Global Ratings. With the most recent rating in August 2017 related to the \$36 million bond sale, S&P assigned the Minuteman District a long-term rating of “AA/Stable”, citing strong wealth and income indicators, an economy that benefits from access to Boston’s broad area, consistent operating performance, strong financial flexibility, and adequate debt.

The proposed FY19 budget includes debt service associated to meet the cash flow requirements of our construction project. The FY18 budget included one semi-annual interest payment for the first bond sale of \$36 million. The district is scheduled to issue the second of three bonds in the Fall of 2018 estimated to be about \$46 million. To fund this debt service, the assessment will increase by \$1,467,559 in the FY19 budget. Six of the nine-member towns supporting the project (Arlington, Bolton, Concord, Dover, Lancaster, and Stow) voted a Proposition 2 ½ debt exclusion override to fund their assessment share of the project. The district is unable to collect capital fees from nonresident students in FY19 to offset the debt assessment to member towns, because the fee does not take effect until the school year when the new building is occupied.

# DISTRICT LEADERSHIP

## SCHOOL COMMITTEE

<b>Pam Nourse, Secretary</b>	Acton	Ford Spalding	Dover
<b>Susan Sheffler, Vice-Chair</b>	Arlington	Jennifer Leone	Lancaster
James Gammill	Belmont	<b>David Horton, Chair</b>	<b>Lexington</b>
David O' Connor	Bolton	Jeffrey Stulin	Needham
Carrie Flood	Concord	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
Maryanne Nadeau Ham	Director of Special Projects
Allison N. Salisbury	Director of Community Education
Elizabeth Rozan	District Assistant

## 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 FY19 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.

**FY19 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**:

1. 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.
2. 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.
3. 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.
4. 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 implemented in the current year budget to reflect the needs and size of our current enrollment and those positions are also included in the FY19 budget. A full-time English Language Learner teaching position was created. 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). 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.

## BUDGET PRINCIPLES AND PRIORITIES

**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. Based on our experiences last year, we have added significant professional development time to train staff and students for admissions activities. The Admissions office implements the strategic plan, coordinating information sessions, social media, print, and direct marketing, with six major events that require full participation of the faculty and full use of the facility. 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 by 10.5%.

**Transportation:** Effective with the current school year, 3.5 daily routes were reduced as a result of the 6 towns withdrawing from the District. The district will be soliciting bid proposals in FY18 to evaluate the cost-benefit of extending the current contract by exercising a one-year renewal option, or to enter into a five-year contract. Additional funding is included to provide van transportation as required. Two (2) school activity buses were added to the fleet in FY17 to provide local transportation services on a limited basis in-house.

**Middle School Technology Outreach 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 for freshman students. 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:** Funding is included for the debt service for the new school building project. With outstanding feasibility notes, \$36 million in bonds, and a scheduled bond sale in the fall of 2018 for \$46 million, debt service of \$2,143,406 is budgeted. Six of the nine-member towns supporting the project (Arlington, Bolton, Concord, Dover, Lancaster and Stow) voted a Proposition 2 ½ debt exclusion override to fund their assessment share of the project. The district is unable to collect capital fees from nonresident students in FY19, as the fee does not take effect until the school year that the new building is occupied.

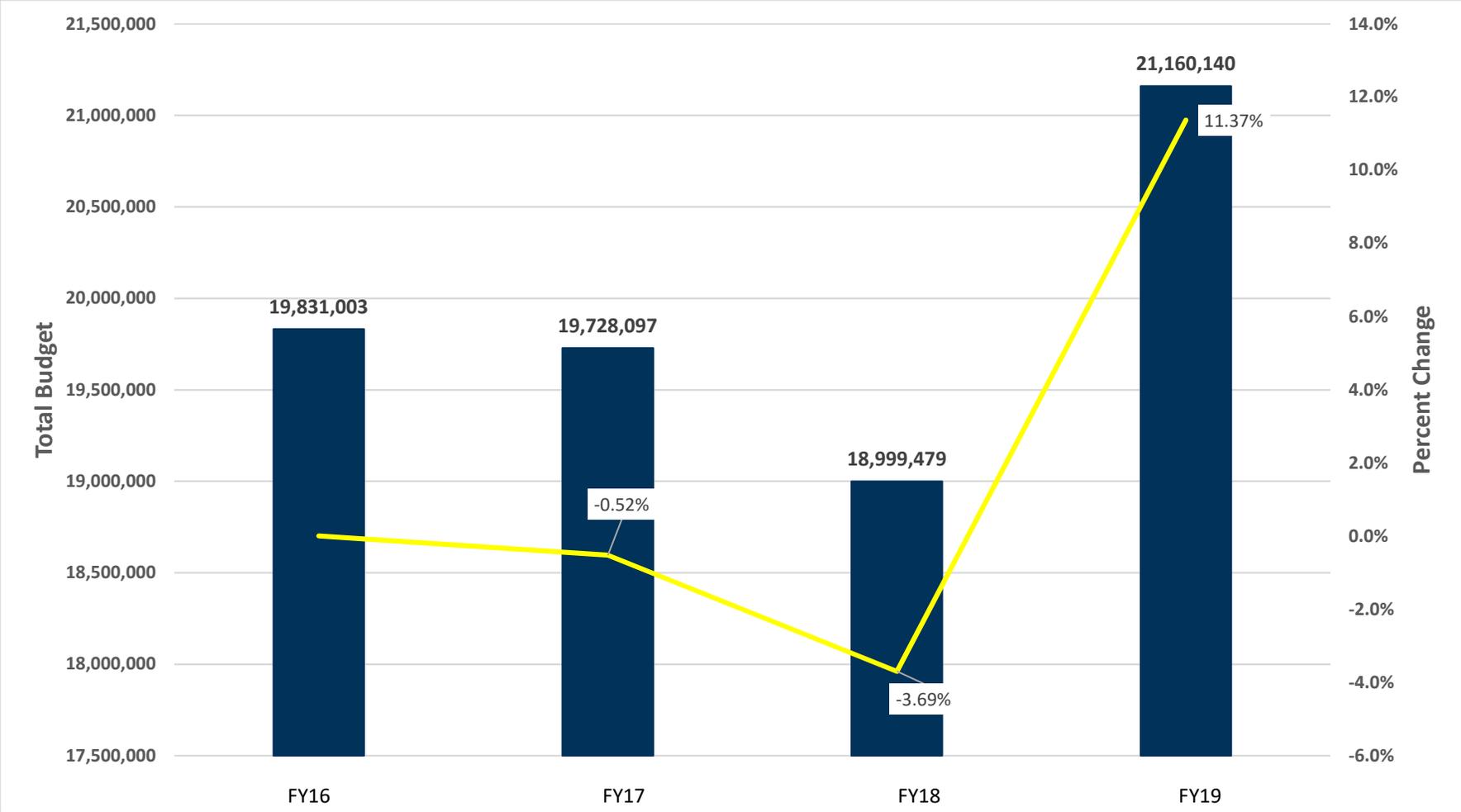
This FY19 budget includes \$300,000 to add to the Stabilization Fund to supplement the building project for needed furniture and equipment purchases. As of December 31, 2017, the Stabilization Fund has a balance of about \$454,000.

In the final year of the current building, this budget will maintain a safe and healthy learning environment with adequate funding to address necessary building repairs. Also included is \$20,000 for furniture replacement and \$50,000 for replacement instructional equipment, which will be moved to the new building next year.

**Other Fiscal Matters:** The FY19 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, 2016 (the most recent actuarial schedule) is \$16,938,042.

Utility costs are funded based on FY17 actuals and beginning in FY19, 20% 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 for active and retired employees is increasing by about \$175,000 an estimated increase of 4% for our health insurance costs. 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.

# 4 YEAR BUDGET TREND - FY16 TO FY19 PROPOSED BUDGET



# HIGHLIGHTS

CLASS OF 2017 ACHIEVEMENTS
•Class of 2017 - 65% college bound, 29% career bound, 3% military and 2% 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 received their Confined-Space Entry certification. 92% received their OSHA 40 hour HASWOPER certification.
•100% of the Class of 2017 Biotechnology were CPR/BLS and OSHA certified as well as Biomanufacturing certified
•87% of Welding passed AWS D1.1 Certification test •100% Cosmetology test takers passed Sp2 Safety Certification
•100% of Culinary/Hospitality passed Nat. Restaurant Assoc Alcohol Awareness certification. 95% passed Nat. Restaurant Assoc ServSage Food Manager certification. 85% completed Nat. Restaurant Assoc ProStart certification.
•100% of Horticulture students pass OSHA 40 training and CPR/First Aid •100% pass rate for MCAS Tests in English, Math and Science.
•100% of Health Assisting in First Aid/BLS CPR, OSHA 10 for Health care, EMT Training, FEMA Training; 88% Pass in HHA & C.N.A.
Sean Datar (Acton), Valedictorian, Robotics & Automation Technology graduate is attending University of Michigan. Jacob Blum (Wilmington), Salutatorian, Engineering graduate is attending Rochester Institute of Tech

GRADUATE PLACEMENT	2012	2013	2014	2015	2016	2017
<b>Number of Graduates</b>	142	93	148	170	149	166
<b>4 Year College</b>	44%	39%	44%	20%	46%	41%
<b>2 Year College</b>	20%	22%	23%	13%	23%	24%
<b>Employed</b>	27%	23%	19%	24%	25%	29%
<b>Military</b>	3%	8%	7%	4%	2%	3%
<b>Advanced Technical Training</b>	1%	2%	1%	13%	3%	2%
<b>Other</b>	5%	5%	6%	11%	1%	1%
<b>Total Positive Placement</b>	95%	92%	94%	74%	99%	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, Colorado School of Mines, 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 Polytechnical Institute.

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

EDUCATIONAL PROGRAM	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
High School Total Enrolled*	725	683	635	597	543
Middle School Technology Program	2,055	2,462	2,404	2,181	2,054
Adult/Community Education	839	1,600	1,600	1,500	1,400
MTI Post Graduate Programs**	71	62	38	31	32
Youth Programs***	138	200	220	220	220
Summer School	902	1,200	1,062	772	475
<b>Total</b>	<b>4,730</b>	<b>6,207</b>	<b>5,959</b>	<b>5,301</b>	<b>4,724</b>

\*Includes High School and Half Day

\*\*Winter/Spring

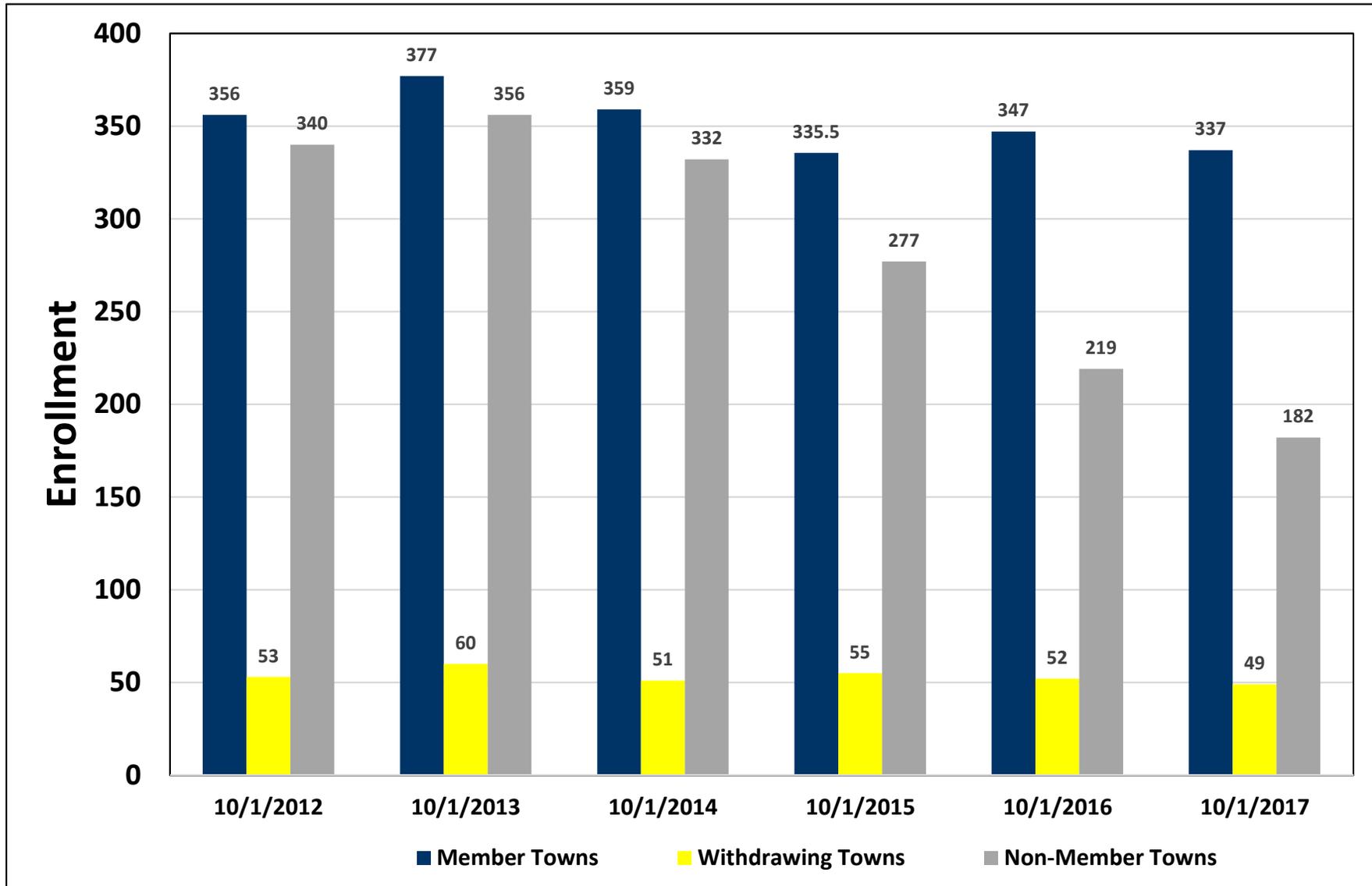
\*\*\*Estimate number provided for Staycations which run in February and April 2018

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

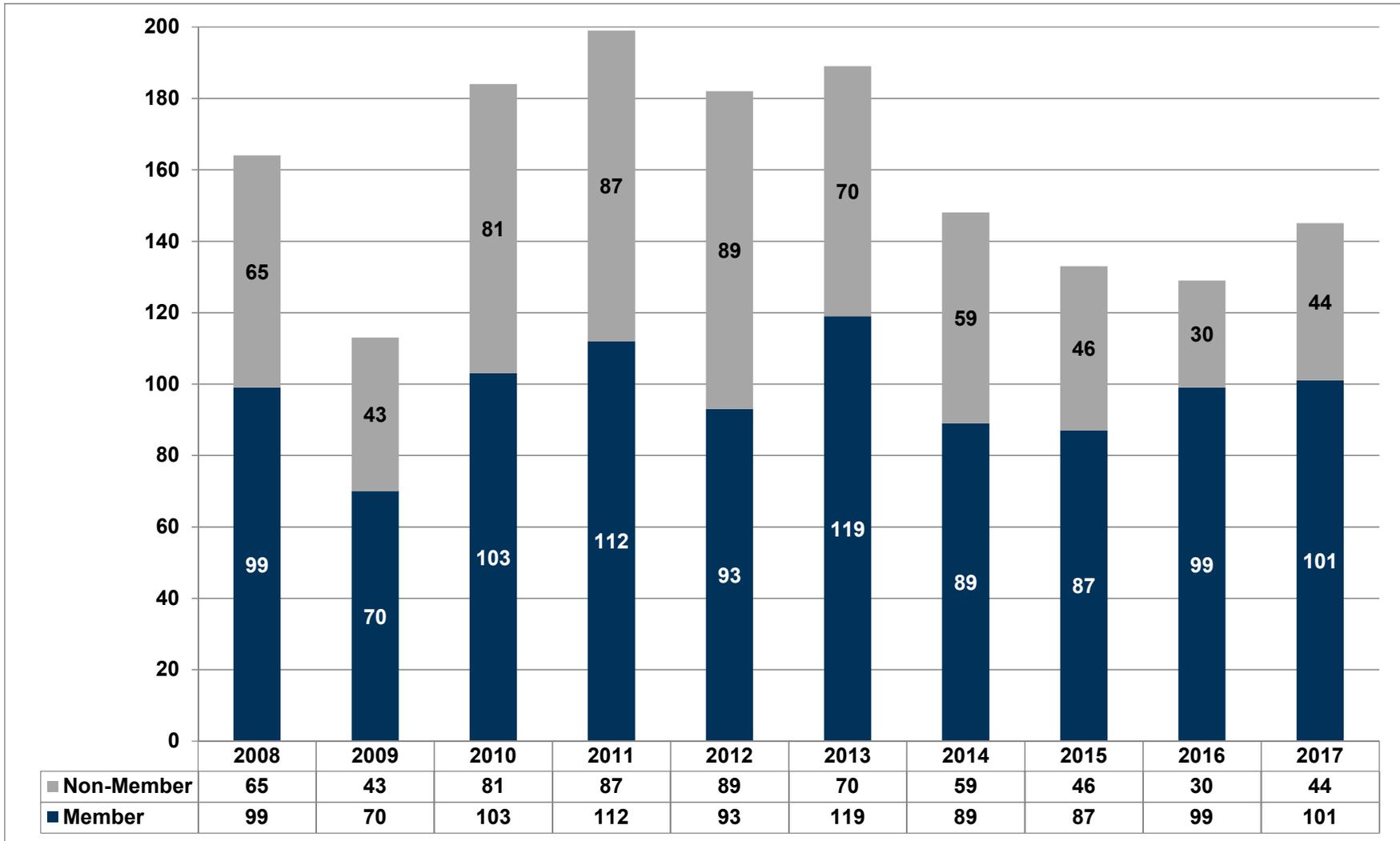
TOWN	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Acton	38	34	37	36	33	28	23	31	30	21	26	30	33	35	35
Arlington	160	162	173	169	150	135	131	115	139	139	165	152	120	121	115
Belmont	30	31	34	24	31	33	38	41	41	34	31	31	26	28	22
Bolton	17	11	11	7	11	11	7	10	10	10	11	10	9	11	11
Concord	21	22	25	27	20	24	26	22	18	10	7	16	17	21	18
Dover	1	4	4	3	1	0	1	1	2	2	1	3	2	1	1
Lancaster	35	41	32	28	29	26	27	23	19	22	27	32	39	38	47
Lexington	42	45	52	54	67	81	79	89	68	65	52	42	52	55	52
Needham	28	44	38	29	18	19	17	26	34	27	35	24	25	21	20
Stow	58	58	49	44	40	25	25	29	23	26	22	19	13	16	16
<b>Total Member Towns</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>	<b>337</b>
Boxborough	14	14	14	12	12	13	14	16	8	6	5	5	7	4	6
Carlisle	10	11	9	8	7	8	8	5	7	9	12	8	5	4	2
Lincoln	8	11	8	5	4	2	3	4	4	4	6	6	11	8	11
Sudbury	20	18	18	12	11	13	10	18	11	18	22	25	25	22	19
Wayland	7	10	8	18	18	18	19	12	13	12	11	4	2	7	8
Weston	3	6	8	3	3	2	2	3	3	4	4	3	5	7	3
<b>Withdrawing Towns</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>49</b>
<b>Non-Member Towns</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>182</b>
<b>TOTAL</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>668</b>	<b>618</b>	<b>568</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.

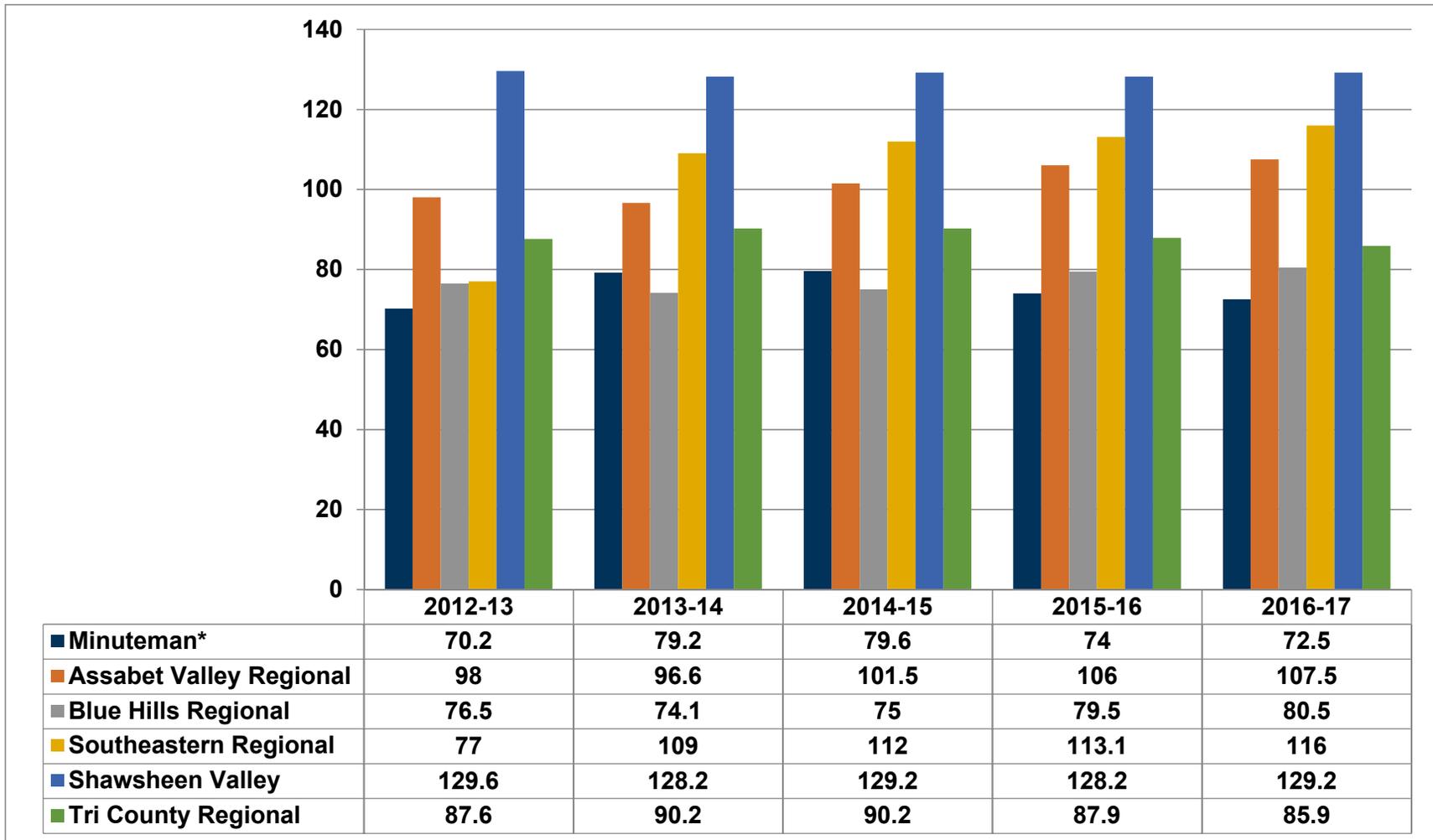
## TOTAL ENROLLMENT 2012 to 2017



## 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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Minuteman*</b>	9.3	9.0	8.5	8.4	8.0
Assabet Valley Regional	10.3	10.6	10.4	10.2	10.3
Blue Hills Regional	10.7	11.4	11.4	11.1	10.8
Southeastern Regional	9.2	11.7	11.8	12.1	12.2
Shawsheen Valley	10.5	10.7	10.6	10.5	10.3
Tri County Regional	11.6	11.5	11.3	11.5	11.9

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

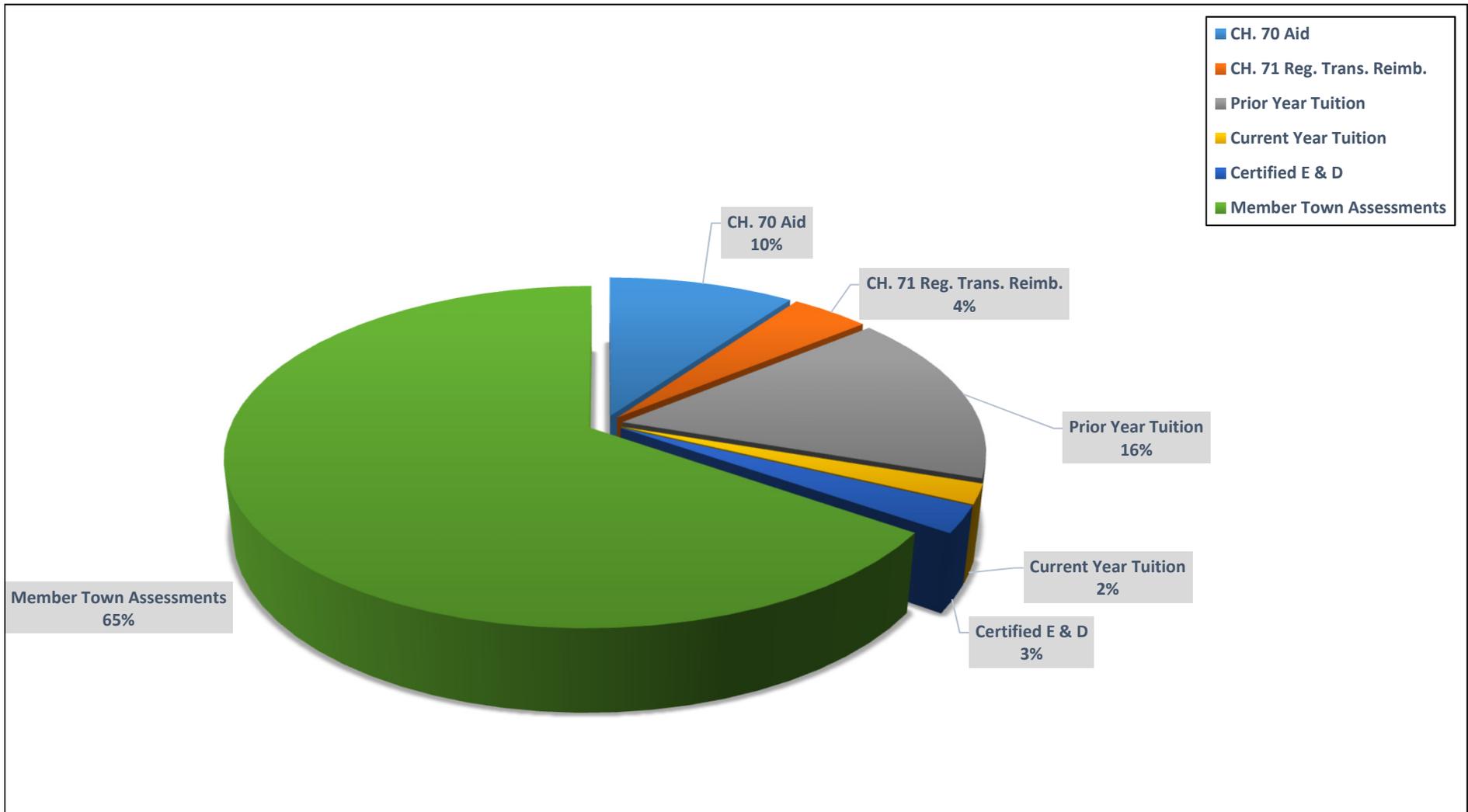
\*These ratios reflect actual ratios which account for half-time students and Post Graduate/Secondary Students.

## REVENUE PLAN

REVENUE SOURCE	FY2018 BUDGET	FY2019 PROPOSED	FY18-FY19 DIFFERENCE
Assessments	\$11,551,483	\$13,819,622	\$2,268,139
Chapter 70 Aid	\$2,037,863	\$2,081,683	\$43,820
Transportation Reimbursement	\$935,112	\$880,412	-\$54,700
Prior Year Tuition	\$3,380,021	\$3,438,424	\$58,403
Current Year Tuition	\$400,000	\$400,000	\$0
E & D Budget Appropriation	\$695,000	\$540,000	-\$155,000
<b>TOTAL</b>	<b>\$18,999,479</b>	<b>\$21,160,140</b>	<b>\$2,160,661</b>

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

# FY19 REVENUE PLAN BY FUNDING SOURCE



## FISCAL YEAR 2019 PROPOSED BUDGET BY STATE FUNCTION CODE

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 PROPOSED	DIFFERENCE
1000	Administration	\$1,810,209	\$1,825,485	\$1,508,000	\$1,439,785	(\$68,215)
2000	Student Instructional Services	\$9,511,386	\$9,418,526	\$9,500,131	\$9,821,058	\$320,927
3000	Student Services	\$2,186,450	\$2,152,256	\$1,902,488	\$1,942,355	\$39,867
4000	Operation & Maintenance	\$1,798,664	\$1,779,352	\$1,773,420	\$1,795,723	\$22,303
5000	Insurance, Retirement, Leases	\$2,713,344	\$2,861,534	\$2,767,268	\$2,994,697	\$227,429
6000	Community Services	\$87,255	\$48,951	\$100,000	\$100,000	\$0
7000	Asset Acquisition & Improvement	\$947,320	\$220,529	\$272,623	\$410,360	\$137,737
8000	Debt Service	\$516,656	\$615,866	\$1,155,549	\$2,636,163	\$1,480,614
9000	Tuition Payments	\$0	\$504	\$20,000	\$20,000	\$0
<b>GENERAL FUND</b>		<b>\$19,571,284</b>	<b>\$18,923,003</b>	<b>\$18,999,479</b>	<b>\$21,160,140</b>	<b>\$2,160,661</b>

## 2018-2019 PROPOSED BUDGET

Function	Description	FY18 Budget	FY19 Proposed Budget	FY19 Proposed +/- FY18 Budget	% Change	Description
1110	FUNC: School Committee - 1110	\$94,141	\$95,839	\$1,698	1.80%	
1210	FUNC: Superintendent - 1210	\$489,526	\$396,408	-\$93,118	-19.02%	Cut 1.0 FTE Admin. Position
1230	FUNC: Other District Administr - 1230	\$176,300	\$176,300	\$0	0.00%	
1410	FUNC: Business & Finance - 1410	\$375,124	\$378,026	\$2,902	0.77%	
1420	FUNC: Personnel & Benefits - 1420	\$99,008	\$100,821	\$1,813	1.83%	
1430	FUNC: Legal Services - 1430	\$70,000	\$70,000	\$0	0.00%	
1435	FUNC: Legal Settlements - 1435	\$0	\$0	\$0	0.00%	
1450	FUNC: Districtwide Technology - 1450	\$203,900	\$222,390	\$18,490	9.07%	Add 1.0 FTE position; defer replacement PC equipment 1 year
<b>SUB-TOTAL-1000</b>		<b>\$1,507,999</b>	<b>\$1,439,784</b>	<b>-\$68,215</b>	<b>-4.52%</b>	
2110	FUNC: DW SPVS Curric Directors - 2110	\$367,796	\$376,160	\$8,364	2.27%	
2120	FUNC: DW Non-Supv Dept Heads - 2120	\$0	\$0	\$0	0.00%	
2210	FUNC: Principal/Asst. Pricipal - 2210	\$671,721	\$696,709	\$24,988	3.72%	Add'l workdays - Asst. Principal
2220	FUNC: Sch Curric/Dept Leaders - 2220	\$0	\$0	\$0	0.00%	
2250	FUNC: Building Technology - 2250	\$128,879	\$123,758	-\$5,121	-3.97%	
2300	FUNC: Teaching Services - 2300	\$5,806,243	\$5,975,450	\$169,207	2.91%	Add 0.5 FTE (Multi-Media Eng) + MM101 (FY18); Cut 1.0 FTE Teaching Position (Program closure); Fund Yr. 2 of CBA
2310	FUNC: Teachers/Pull-Out Instru - 2310	\$719,259	\$762,637	\$43,378	6.03%	Funds Yr. 2 of CBA
2315	FUNC: Instruction Coordinators/Team Leads - 2315	\$86,229	\$90,784	\$4,555	5.28%	
2320	FUNC: Medical Therapeutic Srvc - 2320	\$75,512	\$75,512	\$0	0.00%	
2325	FUNC: Substitute - 2325	\$95,000	\$95,000	\$0	0.00%	
2330	FUNC: Paraprofess & Assistants - 2340	\$226,992	\$263,184	\$36,192	15.94%	Reclass Teach. Aide position from Func 2305
2340	FUNC: Librarians/Media Ctr Dir - 2340	\$131,569	\$134,290	\$2,721	2.07%	
2355-57	FUNC: Professional Development - 2350	\$104,590	\$102,590	-\$2,000	-1.91%	
2410	FUNC: Texts/Multi-Media Adopti - 2410	\$33,290	\$43,163	\$9,873	29.66%	Update Foreign language texts (2 yr phase-in)
2415	FUNC: Other Instructional Materials - 2415	\$18,490	\$18,490	\$0	0.00%	
2420	FUNC: Instructional Equipment - 2420	\$53,165	\$50,000	-\$3,165	-5.95%	Fund \$50,000 - emergency replacement only
2430	FUNC: Instructional Supplies - 2430	\$207,403	\$219,503	\$12,100	5.83%	Increase Advanced Manufacturing, DVC and Multi-Media Engineering
2440	FUNC: Other Instruct Services - 2440	\$82,655	\$74,695	-\$7,960	-9.63%	Reduce Field Trip funding
2450	FUNC: Instruc Technology - 2450	\$125,188	\$125,788	\$600	0.48%	

## 2018-2019 PROPOSED BUDGET

Function	Description	FY19 Proposed Budget	FY19 Proposed Budget	FY19 Proposed +/- FY18 Budget	% Change	Description
2710	FUNC: Guidance/Adjust Counselo - 2710	\$372,619	\$394,393	\$21,774	5.84%	Funds Yr. 2 of CBA
2720	FUNC: Testing & Assessment - 2720	\$23,400	\$23,400	\$0	0.00%	
2800	FUNC: Psychological Services - 2800	\$170,131	\$175,553	\$5,422	3.19%	
<b>SUB-TOTAL-2000</b>		<b>\$9,500,131</b>	<b>\$9,821,059</b>	<b>\$320,928</b>	<b>3.38%</b>	
3100	FUNC: Attendance Services - 3100	\$0	\$0	\$0	0.00%	
3200	FUNC: Medical/Health Services - 3200	\$105,648	\$114,455	\$8,807	8.34%	increase in Field Trip coverage & supplies
3300	FUNC: Pupil Transportation - 3300	\$1,294,723	\$1,333,132	\$38,409	2.97%	Add'l van services
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	\$17,500	\$17,500	\$0	0.00%	
3510	FUNC: Athletics Services - 3510	\$305,072	\$308,311	\$3,239	1.06%	
3520	FUNC: Other Student Activities - 3520	\$112,113	\$113,395	\$1,282	1.14%	
3600	FUNC: Security Services - 3600	\$67,432	\$55,562	-\$11,870	-17.60%	Apportion summer coverage to Comm Ed
<b>SUB-TOTAL - 3000</b>		<b>\$1,902,488</b>	<b>\$1,942,355</b>	<b>\$39,867</b>	<b>2.10%</b>	
4110	FUNC: Custodial Services - 4110	\$412,408	\$370,570	-\$41,838	-10.14%	
4120	FUNC: Heating - 4120	\$130,500	\$107,500	-\$23,000	-17.62%	Apportion 20% of utility costs from 10%
4130	FUNC: Utility Services - 4130	\$443,400	\$499,500	\$56,100	12.65%	Apportion 20% of utility costs from 10%; net increase based on FY17 actual
4210	FUNC: Maintenance Of Grounds - 4210	\$103,000	\$113,000	\$10,000	9.71%	Increase snow removal costs
4220	FUNC: Maintenance Of Buildings - 4220	\$373,940	\$358,750	-\$15,190	-4.06%	Cut roof maintenance agreement
4230	FUNC: Maintenance Of Equipment - 4230	\$101,615	\$77,235	-\$24,380	-23.99%	Reduce equipment repairs based on FY17 act.
4300	FUNC: Extraordinary Maintenanc - 4300	\$0	\$0	\$0	0.00%	
4400	FUNC: Netwrk & Telecommun - 4400	\$208,557	\$269,167	\$60,610	29.06%	
4450	FUNC: Technol Maintenance - 4450	\$0	\$0	\$0	0.00%	
<b>SUB-TOTAL -4000</b>		<b>\$1,773,420</b>	<b>\$1,795,722</b>	<b>\$22,302</b>	<b>1.26%</b>	

## 2018-2019 PROPOSED BUDGET

Function	Description	FY19 Proposed Budget	FY19 Proposed Budget	FY19 Proposed +/- FY18 Budget	% Change	Description
5100	FUNC: Employee Retirement - 5100	\$200,000	\$250,000	\$50,000	25.00%	Per actuarial vauation schedule from PERAC
5200	FUNC: Insurance Programs - 5200	\$1,820,621	\$2,029,888	\$209,267	11.49%	Estimated 4% increase
5250	FUNC: Retiree Insurance - 5250	\$615,722	\$581,654	-\$34,068	-5.53%	4% increase - based on actual subscribers
5260	FUNC: Other Non-Employ Insuran - 5260	\$102,325	\$104,554	\$2,229	2.18%	3% increase in General Insurance plans
5300	FUNC: Rental/Lease Of Equipment - 5300	\$24,600	\$24,600	\$0	0.00%	
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>\$2,767,268</b>	<b>\$2,994,696</b>	<b>\$227,428</b>	<b>8.22%</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	\$140,000	\$305,000	\$165,000	117.86%	Fund Stabilization \$300,000; Reduce bldg Maint \$35,000
7300	FUNC: Acq & Improve Of Equip - 7300	\$112,262	\$85,000	-\$27,262	-24.28%	Decrease-copier lease renewal agreements
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	\$20,360	\$20,360	\$0	0.00%	
<b>SUB-TOTAL - 7000</b>		<b>\$272,622</b>	<b>\$410,360</b>	<b>\$137,738</b>	<b>50.52%</b>	
8100	FUNC: Debt Retire Principal - 8100	\$452,546	\$426,234	-\$26,312	-5.81%	Net chg. - Retire Feasibility Study BAN; Increase ESCO lease payment
8190	FUNC: Interest-Bonds - 8190	\$0	\$0	\$0	0.00%	
8600	FUNC: Debt Service/Other - 8600	\$703,003	\$2,209,930	\$1,506,927	214.36%	\$36M bond (2 pmts);\$46M Bond (1 pmt.)
<b>SUB-TOTAL - 8000</b>		<b>\$1,155,550</b>	<b>\$2,636,164</b>	<b>\$1,480,615</b>	<b>128.13%</b>	
9300	FUNC: Tuition to Non-Public Schools- 9300	\$20,000	\$20,000	\$0	0.00%	
9400	FUNC: Payments To Collab'S - 9400	\$0	\$0	\$0	0.00%	
<b>SUB-TOTAL - 9000</b>		<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.00%</b>	
<b>TOTAL</b>		<b>\$18,999,479</b>	<b>\$21,160,141</b>	<b>\$2,160,662</b>	<b>11.37%</b>	

## TEN YEAR BUDGET HISTORY

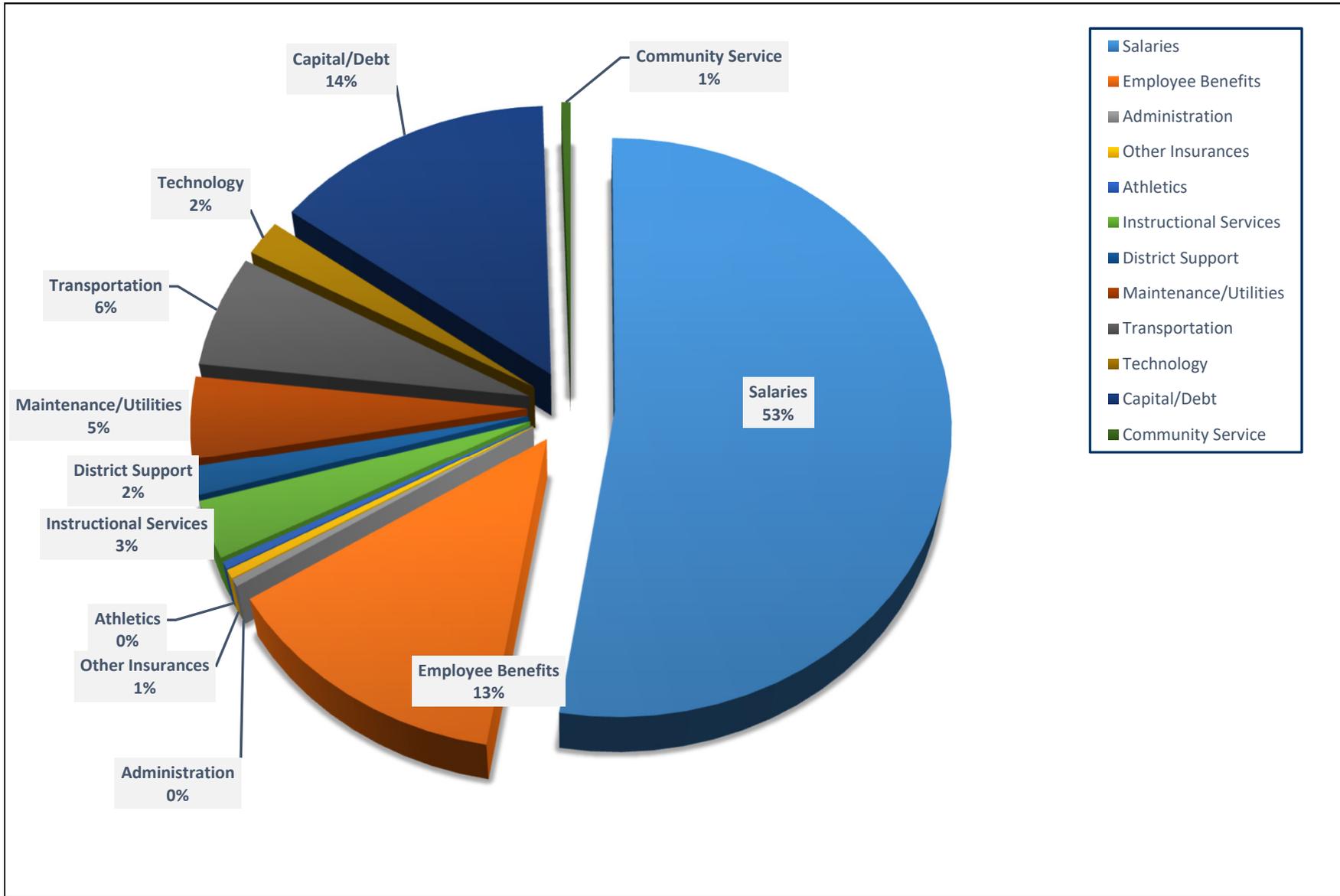
FISCAL YEAR	BUDGET	DIFFERENCE	%
<b>2019 *</b>	<b>\$21,160,140</b>	\$2,160,661	11.37%
<b>2018</b>	\$18,999,479	(\$728,618)	-3.69%
<b>2017</b>	\$19,728,097	(\$102,906)	-0.52%
<b>2016</b>	\$19,831,003	\$185,938	0.95%
<b>2015</b>	\$19,645,065	\$1,097,967	5.92%
<b>2014</b>	\$18,547,098	\$1,295,385	7.51%
<b>2013</b>	\$17,251,713	\$816,240	4.97%
<b>2012</b>	\$16,435,473	\$176,794	1.09%
<b>2011</b>	\$16,258,679	(\$1,237,322)	-7.07%
<b>2010</b>	\$17,496,001	\$494,379	2.91%

\* - Operating and Capital increase over FY18 is 3.78%; Debt Service increase for Building Project is \$1,467,559.

## CHANGE IN BUDGET - FY18 TO FY19

ACCOUNT #	DESCRIPTION	AMOUNT	COMMENTS
<b>FY18 BUDGET</b>		<b>\$18,999,479</b>	
<b>FY19 PROPOSED BUDGET</b>		<b>\$21,160,140</b>	
<b><u>SALARY ACCOUNTS</u></b>			
	Salary Adjustments	\$343,546	Anticipated Contractual Obligations
	Staffing Adjustments	(\$19,937)	Net Reduction of 0.5 FTE positions
<b><u>NON SALARY ACCOUNTS</u></b>			
1410	Business and Finance	(\$6,499)	Cut Misc. Contract Services & Supplies (based on FY17 actual)
1450	Districtwide Information Systems	(\$55,479)	Defer staff Desktop replacement units one year
2250	Building Technology	\$6,879	Estimated license renewal increase
2357	Professional Development	(\$2,000)	Reduction due to program closure
2410 - 2415	Texts & Instructional Materials	\$11,948	Revised foreign language texts (2 year phase-in) & library materials
2420	Instructional Equipment	(\$4,365)	Budgeted \$50,000 - unassigned for emergency replacement
2430	Instruct, Supplies	\$13,313	Increase in materials - various departments
2440	Instruct/Other Services	(\$8,241)	Reduce field trip costs (based on FY17 actual)
2451 -2455	Instructional Technology/Software	(\$724)	Net change - Internet services & software costs
3200	Health Services	\$4,180	Increase in Field Trip coverage & Supplies
3300	Regular Transportation	\$38,409	Additional van services as required
3600	School Security	(\$11,870)	Allocate summer Security coverage to Summer School/Comm. Ed.
4120	Heating of Building	(\$23,000)	Allocate 20% of heating costs from current 10%
4130	Utility Services	\$56,100	Net Increase based on FY17 actual-Allocate 20% of costs from 10%
4210	Maintenance of Grounds	\$10,000	Snow Removal - increased costs
4220	Maintenance of Building	(\$19,600)	Cut Roof maintenance contract; Other Repairs (\$5,000)
4230	Maintenance of Equipment	(\$29,380)	Cut Replacement chairs/tables
4400	Networking & Telecommunications	\$11,600	Consulting support services - Network support
5100	Employee Retirement	\$50,000	Based on PERAC funding schedule
5200	Insurance Programs	\$209,268	Increase of 4% in health Insurance
5250	Retiree Insurance	(\$34,068)	Increase of 4% in health Insurance adjusted for actual subscribers
5260	Other Non-Employee Insurance	\$2,229	Net increase - General Insurance
<b><u>CAPITAL ACCOUNTS</u></b>			
7200	Stabilization Fund	\$165,000	Increase to \$300,000 from \$100,000; Decrease Bldg. Maint. \$35,000
7300	Acq. Of Equipment/Furniture	(\$27,263)	Reduce Equipment Replacemnt & copier Leases
8100	Debt Service - Principal	(\$26,312)	Net chg: Retire \$60,000 BAN; Increase ESCO payment per schedule
8600	Debt Services - Interest	\$1,506,927	Int. Costs: \$36M Bond & \$46M Bond (scheduled Fall 2018)

# FY19 BUDGET BY EXPENSE CATEGORY



## 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>	33	2	35	\$ 483,514	\$ -	\$ 41,909	\$ 506,467	\$ 264,324	\$ 1,296,214	\$ 7,600	\$ -	\$ 1,303,814
<b>ARLINGTON</b>	114	1	115	\$ 1,645,979	\$ -	\$ 167,637	\$ 2,025,867	\$ 1,093,442	\$ 4,932,924	\$ 3,800	\$ -	\$ 4,936,724
<b>BELMONT</b>	22	0	22	\$ 316,175	\$ -	\$ 35,488	\$ 428,863	\$ 66,245	\$ 846,771	\$ -	\$ -	\$ 846,771
<b>BOLTON</b>	10	1	11	\$ 173,174	\$ 5,000	\$ 13,519	\$ 163,376	\$ 105,146	\$ 460,216	\$ 3,800	\$ 122,121	\$ 586,136
<b>CONCORD</b>	17	1	18	\$ 265,900	\$ -	\$ 21,293	\$ 257,318	\$ 194,369	\$ 738,879	\$ 3,800	\$ -	\$ 742,679
<b>DOVER</b>	1	0	1	\$ 14,775	\$ -	\$ 2,366	\$ 28,591	\$ 50,486	\$ 96,218	\$ -	\$ -	\$ 96,218
<b>LANCASTER</b>	47	0	47	\$ 623,785	\$ 19,163	\$ 53,400	\$ 645,337	\$ 335,449	\$ 1,677,134	\$ -	\$ 103,337	\$ 1,780,470
<b>LEXINGTON</b>	53.5	1	54.5	\$ 767,722	\$ -	\$ 67,089	\$ 810,755	\$ 476,851	\$ 2,122,417	\$ 3,800	\$ -	\$ 2,126,217
<b>NEEDHAM</b>	20	0	20	\$ 296,420	\$ -	\$ 29,404	\$ 355,344	\$ 233,068	\$ 914,236	\$ -	\$ -	\$ 914,236
<b>STOW</b>	15	1	16	\$ 237,704	\$ -	\$ 20,617	\$ 249,149	\$ 147,812	\$ 655,282	\$ 3,800	\$ 68,176	\$ 727,258

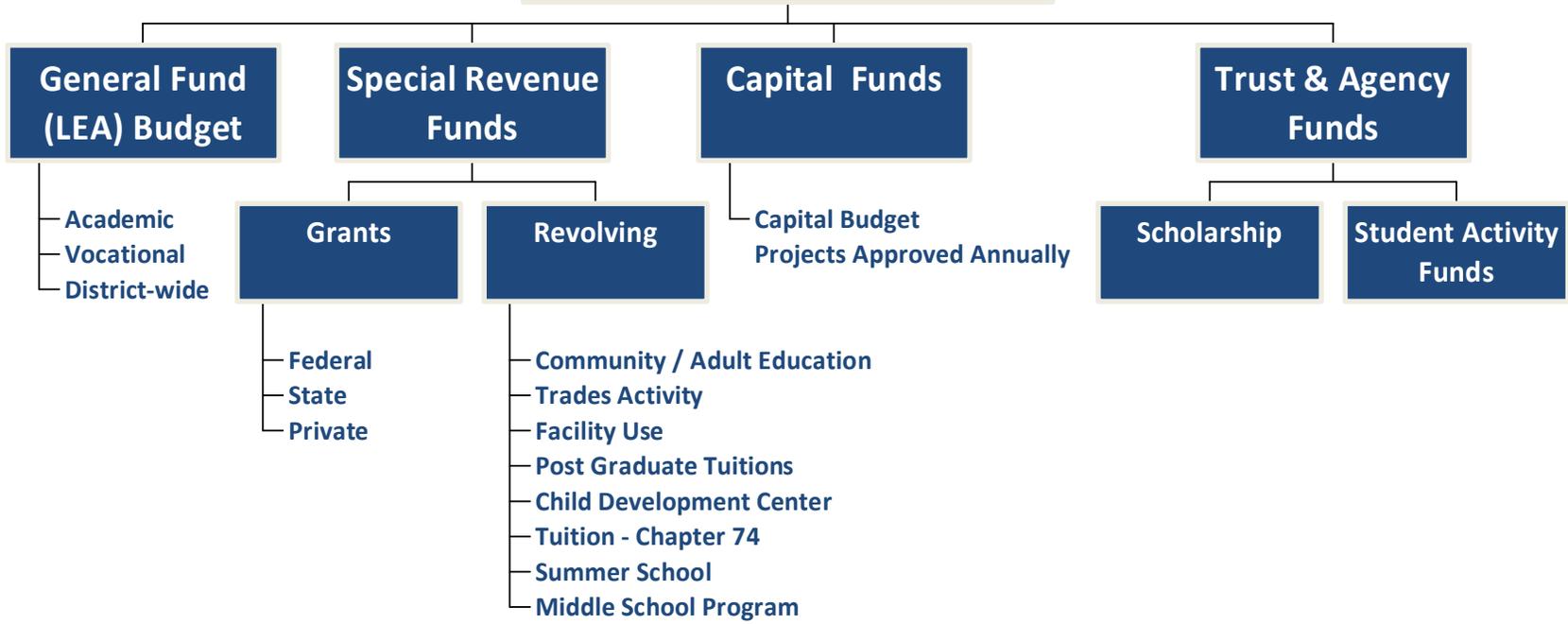


**MINUTEMAN**  
ASPIRE ACCELERATE ACHIEVE

**SUPPLEMENTARY**

**FINANCIAL INFORMATION**

# SUMMARY OF ALL FUNDS



## GRANT FUNDING - FY14 TO FY18

GRANT TYPE	FY2014	FY2015	FY2016	FY2017	FY2018*
Federal Competitive Grants	\$16,226	\$70,315	\$0	\$10,000	\$0
Federal Entitlement Grants	\$620,663	\$665,459	\$712,278	\$647,145	\$530,214
TOTAL FEDERAL GRANTS RECEIVED	\$636,889	\$735,774	\$712,278	\$657,145	\$530,214
State Competitive Grants	\$21,700	\$64,131	\$5,100	\$507,716	\$200
TOTAL STATE GRANTS RECEIVED	\$21,700	\$64,131	\$5,100	\$507,716	\$200
Other Competitive Grants					
TOTAL OTHER GRANTS RECEIVED	\$165,082	\$11,105	\$588,971	\$108,172	\$0
<b>TOTAL GRANT FUNDS RECEIVED</b>	<b>\$823,671</b>	<b>\$811,010</b>	<b>\$1,306,349</b>	<b>\$1,273,033</b>	<b>\$530,414</b>

\*FY18 Partial Year

## FY 18 REVOLVING FUNDS

<u>FUND</u>	<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>PROJECTED RECEIPTS</u>	<u>PROJECTED EXPENSES</u>
<b>11</b>	500	Community Ed General	\$36,640	\$140,000
<b><u>Community Education</u></b>	501	Adult Ed	\$130,000	\$125,000
	503	Youth Programs	\$160,000	\$160,000
	504	Summer School	\$75,000	\$55,000
	505	Summer School Grill	\$8,000	\$11,000
		<b>TOTAL</b>	<b>\$409,640</b>	<b>\$491,000</b>
<b>12</b>	300	PG Programs General	\$63,000	\$38,000
<b><u>Post Graduate Programs</u></b>	301	Carpentry PG	\$21,000	\$0
	302	Electrical PG	\$27,000	\$0
	303	Plumbing PG	\$0	\$0
	316	Cosmetology PG	\$74,000	\$89,000
	310	Automotive PG	\$74,000	\$100,000
		<b>TOTAL</b>	<b>\$259,000</b>	<b>\$227,000</b>
<b>13</b>	400	Rental General	\$0	\$100,000
<b><u>Facilities Rental</u></b>	401	Community Pool	\$70,000	\$2,000
	402	Facilities Rental	\$150,000	\$55,000
	403	10 Mill Street	\$24,000	\$5,000
	404	16 Mill Street	\$0	\$5,000
	405	22 Mill Street	\$0	\$5,000
	406	Childcare/Tremont Building	\$120,000	\$5,000
	407	756 Marrett Rd	\$36,500	\$3,000
		<b>TOTAL</b>	<b>\$400,500</b>	<b>\$180,000</b>

## FY 18 REVOLVING FUNDS

<u>FUND</u>	<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>PROJECTED RECEIPTS</u>	<u>PROJECTED EXPENSES</u>
<b>14</b>	1420100	Auto Mechanics	\$30,000	\$25,000
<b><u>Vocational Revolving</u></b>	1423100	Bakery	\$25,000	\$18,000
<b><u>Account</u></b>	1421200	Cosmetology	\$12,000	\$14,000
	1423300	Cosmetology Kits	\$2,000	\$2,000
	1421700	Marketing/Store	\$6,000	\$7,000
	1422400	Horticulture	\$3,000	\$1,500
	1423400	Printing	\$0	\$5,000
	1423200	Restaurant	\$50,000	\$42,000
	1421400	Child Development	\$90,000	\$101,000
		<b>TOTAL</b>	<b>\$218,000</b>	<b>\$215,500</b>
<b>15</b>	603	Middle School - Acton-Box.	\$191,000	\$191,000
<b><u>Middle School Program</u></b>	604	Middle School - Bolton	\$116,170	\$116,170
	601	Middle School - Lancaster	\$117,847	\$117,847
	602	Middle School - Stow	\$64,461	\$64,461
		<b>TOTAL</b>	<b>\$489,478</b>	<b>\$489,478</b>
2000000		Food Service	\$292,000	\$288,000
		<b>TOTAL</b>	<b>\$292,000</b>	<b>\$288,000</b>
1200000		Tuition Revolving	\$3,874,000	\$3,872,000
		<b>TOTAL</b>	<b>\$3,874,000</b>	<b>\$3,872,000</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>BALANCE AS OF 6/30/2015</b>	<b>\$247,803.62</b>
ADDITIONAL APPROPRIATIONS	\$100,000.00
INTEREST REVENUE	\$1,268.93
<b>BALANCE AS OF 6/30/2016</b>	<b>\$349,072.55</b>
ADDITIONAL APPROPRIATIONS	\$0.00
INTEREST REVENUE	\$2,752.48
<b>BALANCE AS OF 6/30/2017</b>	<b>\$351,825.03</b>
ADDITIONAL APPROPRIATIONS	\$100,000.00
INTEREST REVENUE	\$2,577.05
<b>BALANCE AS OF 12/31/2017</b>	<b>\$454,402.08</b>



**FY 2019 ASSESSMENT - VERSION 6.0**

**January 30, 2018**

<b>Total Required Assessments:</b>	
<b>Budget Assessment</b>	
Required Minimum Contribution	\$ 4,849,311
Operating Portion	\$ 5,471,067
Transportation	\$ 1,333,132
LESS: Reg. Trans. Reimb.	\$ (880,412)
Debt and Capital Portion	\$ 3,046,523
<b>Total Budget Assessment</b>	\$ 13,819,622
<b>Special Programs Assessment<sup>1</sup></b>	\$ 320,233
<b>Total All Assessments</b>	\$ 14,139,855

Town/City	Operating Assessment										Debt/Capital	Total Budget Assessment	Special Programs Assessment <sup>1</sup>			Total All Assessments	FY18 Assessments	Change - FY19 over FY18	
	State Required Minimum Assessment <sup>2</sup>				Choice Adjustment	Transportation & Remaining Assessment Per District Agreement							Total Debt & Capital Assessment	Post-Graduate Assessment					Total Middle School Assessment
	State Foundation Enrollment (incl. Post Grad & Sch. Ch. stds.)	MM Foundation Budget @ \$17,883/Student	State-Mandated Municipal Contribution %	ESTIMATED State Required Minimum Assessment <sup>2</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>	Post-Grad Assessment @ \$3,800/Student				
Acton	35	\$ 625,905	77.25%	483,514	\$ -	31.00	9.26%	41,909	\$ 506,467	\$ 1,031,890	\$ 264,324	\$ 1,296,213	2	\$ 7,600	\$ -	\$ 1,303,813	\$ 1,072,928	\$ 230,885	
Arlington	115	\$ 2,056,545	80.04%	1,645,979	\$ -	124.00	37.03%	167,637	\$ 2,025,867	\$ 3,839,483	\$ 1,093,442	\$ 4,932,924	1	\$ 3,800	\$ -	\$ 4,936,724	\$ 4,291,333	\$ 645,391	
Belmont	22	\$ 393,426	80.36%	316,175	\$ -	26.25	7.84%	35,488	\$ 428,863	\$ 780,526	\$ 66,245	\$ 846,771	0	\$ -	\$ -	\$ 846,771	\$ 910,185	\$ (63,414)	
Bolton	12	\$ 214,596	80.70%	173,174	\$ 5,000	10.00	2.99%	13,519	\$ 163,376	\$ 355,069	\$ 105,146	\$ 460,216	1	\$ 3,800	\$ 122,121	\$ 586,136	\$ 480,287	\$ 105,849	
Boxborough	0	\$ -		-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 7,345	\$ 7,345	0	\$ -	\$ -	\$ 7,345	\$ 7,948	\$ (603)	
Carlisle	0	\$ -		-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 7,345	\$ 7,345	0	\$ -	\$ -	\$ 7,345	\$ 7,948	\$ (603)	
Concord	18	\$ 321,894	82.60%	265,900	\$ -	15.75	4.70%	21,293	\$ 257,318	\$ 544,510	\$ 194,369	\$ 738,879	1	\$ 3,800	\$ -	\$ 742,679	\$ 599,179	\$ 143,500	
Dover	1	\$ 17,883	82.62%	14,775	\$ -	1.75	0.52%	2,366	\$ 28,591	\$ 45,732	\$ 50,486	\$ 96,218	0	\$ -	\$ -	\$ 96,218	\$ 63,533	\$ 32,685	
Lancaster	50	\$ 894,150	69.76%	623,785	\$ 19,163	39.50	11.80%	53,400	\$ 645,337	\$ 1,341,685	\$ 335,449	\$ 1,677,134	0	\$ -	\$ 103,337	\$ 1,780,470	\$ 1,274,369	\$ 506,101	
Lexington	52	\$ 929,916	82.56%	767,722	\$ -	49.63	14.82%	67,089	\$ 810,755	\$ 1,645,566	\$ 476,851	\$ 2,122,417	1	\$ 3,800	\$ -	\$ 2,126,217	\$ 1,670,351	\$ 455,866	
Lincoln	0	\$ -		-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 11,753	\$ 11,753	0	\$ -	\$ -	\$ 11,753	\$ 12,717	\$ (964)	
Needham	20	\$ 357,660	82.88%	296,420	\$ -	21.75	6.49%	29,404	\$ 355,344	\$ 681,168	\$ 233,068	\$ 914,236	0	\$ -	\$ -	\$ 914,236	\$ 801,331	\$ 112,905	
Stow	16	\$ 286,128	83.08%	237,704	\$ -	15.25	4.55%	20,617	\$ 249,149	\$ 507,470	\$ 147,812	\$ 655,282	1	\$ 3,800	\$ 68,176	\$ 727,258	\$ 630,999	\$ 96,259	
Sudbury	0	\$ -		-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 32,320	\$ 32,320	0	\$ -	\$ -	\$ 32,320	\$ 34,972	\$ (2,652)	
Wayland	0	\$ -		-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 10,284	\$ 10,284	0	\$ -	\$ -	\$ 10,284	\$ 11,128	\$ (844)	
Weston	0	\$ -		-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 10,284	\$ 10,284	0	\$ -	\$ -	\$ 10,284	\$ 11,128	\$ (844)	
<b>TOTAL</b>	<b>341</b>	<b>\$ 6,098,103</b>	<b>79.13%</b>	<b>\$ 4,825,148</b>	<b>\$ 24,163</b>	<b>334.88</b>	<b>100.00%</b>	<b>\$ 452,721</b>	<b>\$ 5,471,067</b>	<b>\$ 10,773,098</b>	<b>\$ 3,046,523</b>	<b>\$ 13,819,621</b>	<b>7</b>	<b>\$ 26,600</b>	<b>\$ 293,633</b>	<b>\$ 14,139,855</b>	<b>\$ 11,880,336</b>	<b>\$ 2,259,519</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 24, 2018.
- 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.



**FY19 Estimated Revenue Plan - Version 6.0 January 30, 2018**

	<u>FY18</u>	<u>FY19</u>	<u>Difference</u>	<u>% Chg.</u>
Operating Budget	17,571,306	18,113,617	542,311	3.09%
Capital Equipment/Leases	752,326	903,117	150,791	20.04%
<b>Sub-Total</b>	<b>18,323,632</b>	<b>19,016,734</b>	<b>693,102</b>	<b>3.78%</b>
<b>Building Project - Debt Service (1)</b>	<b>675,847</b>	<b>2,143,406</b>	<b>1,467,559</b>	<b>217.14%</b>
<b>Non-Assessment Revenue:</b>				
CH. 70 Aid	2,037,863	2,081,683	43,820	2.15%
CH. 71 Reg. Trans. Reimb.	935,112	880,412	(54,700)	-5.85%
Prior Year Tuition	3,380,021	3,438,424	58,403	1.73%
Current Year Tuition	400,000	400,000	-	0.00%
Certified E & D	695,000	540,000	(155,000)	0.00%
Capital Fee (2)	-	-	-	0.00%
<b>Total Non-Assessment Revenue</b>	<b>7,447,996</b>	<b>7,340,519</b>	<b>(107,477)</b>	<b>-1.44%</b>
<b>Required Member Town Assessments</b>	<b>11,551,483</b>	<b>13,819,622</b>	<b>2,268,139</b>	<b>19.64%</b>

**Assessment Allocation by Category:**

Minimum Required Contribution	5,040,876	4,849,311	(191,565)	-3.80%
Transportation Budget	359,611	452,721	93,110	25.89%
ESCO Lease Assessment	479,703	492,757	13,054	2.72%
Capital Equipment/Leases	272,623	410,360	137,737	50.52%
Assessments over Minimum Contribution	4,722,823	5,471,067	748,244	15.84%
<b>Building Project - Debt Assessment</b>	<b>675,847</b>	<b>2,143,406</b>	<b>1,467,559</b>	<b>217.14%</b>
<b>Total Assessments (3)</b>	<b>11,551,483</b>	<b>13,819,622</b>	<b>2,268,139</b>	<b>19.64%</b>

- (1) - A debt exclusion override was voted on this debt in the following towns: Arlington, Bolton, Concord, Dover, Lancaster and Stow.
- (2) - Capital fee does not go into effect until the new school building is occupied.  
Scheduled occupancy date: August 2019.
- (3) - Total Assessments do not include assessments for the Post Graduate or Middle School programs.

**Minuteman Regional School District  
FY19 Capital Assessment - Version 6.0 - January 30, 2018**

Town	DEBT ALLOCATION - PRIOR TO 12/10/2015				DEBT AND CAPITAL ALLOCATION - ASSESSED TO 10 TOWNS						EW BUILDING CONSTRUCTION DEBT SERVICE ALLOCATION - ASSESSED TO 9 TOWN					TOTAL	
	Enrollment (Min. of 5 Students)				Enrollment Basis			Chapter 70 - Combined Effort Basis		Capital Base Cont. Basis	Enrollment Basis			Chapter 70 - Combined Effort Basis			Capital Base Cont. Basis
	Enrollment October 1, 2017 (Min. of 5 Students)	Enrollment Method Debt/Capital Assessment Share	Feasibility Study	ESCO Project	4 Yr. Rolling Ave. Enrollment Debt/Capital Assessment	FY18 Debt/Capital Assessment Share	Enrollment - 4 year rolling Average	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort	Capital Base Contribution	4 Yr. Rolling Ave. Enrollment Debt/Capital Assessment	FY18 Debt/Capital Assessment Share	Enrollment - 4 year rolling Average	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort		Capital Base Contribution
Acton	33.0	8.37%	\$7,261	\$41,219	31.0	9.26%	\$18,994	6.35%	\$10,428	\$4,104	31.0	10.04%	\$103,288	6.93%	\$58,464	\$20,566	\$264,324
Arlington	114.0	28.90%	\$25,083	\$142,394	124.0	37.03%	\$75,976	38.01%	\$62,391	\$4,104	124.0	40.18%	\$413,154	41.48%	\$349,775	\$20,566	\$1,093,442
Belmont	22.0	5.58%	\$4,841	\$27,479	26.3	7.84%	\$16,084	8.37%	\$13,738	\$4,104	0.0	0.00%	\$0	0.00%	\$0	\$0	\$66,245
Bolton	11.0	2.79%	\$2,420	\$13,740	10.0	2.99%	\$6,127	2.29%	\$3,765	\$4,104	10.0	3.24%	\$33,319	2.50%	\$21,106	\$20,566	\$105,146
Boxborough	5.0	1.27%	\$1,100	\$6,245	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$7,345
Carlisle	5.0	1.27%	\$1,100	\$6,245	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$7,345
Concord	17.0	4.31%	\$3,740	\$21,234	15.8	4.70%	\$9,650	7.62%	\$12,503	\$4,104	15.8	5.10%	\$52,477	8.31%	\$70,094	\$20,566	\$194,369
Dover	5.0	1.27%	\$1,100	\$6,245	1.8	0.52%	\$1,072	1.07%	\$1,751	\$4,104	1.8	0.57%	\$5,831	1.16%	\$9,817	\$20,566	\$50,486
Lancaster	50.0	12.67%	\$11,001	\$62,453	39.5	11.80%	\$24,202	7.52%	\$12,339	\$4,104	39.5	12.80%	\$131,609	8.20%	\$69,174	\$20,566	\$335,449
Lexington	53.5	13.56%	\$11,771	\$66,825	49.6	14.82%	\$30,406	16.40%	\$26,919	\$4,104	49.6	16.08%	\$165,345	17.90%	\$150,915	\$20,566	\$476,851
Lincoln	8.0	2.03%	\$1,760	\$9,993	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$11,753
Needham	20.0	5.07%	\$4,401	\$24,981	21.8	6.49%	\$13,326	8.60%	\$14,111	\$4,104	21.8	7.05%	\$72,469	9.38%	\$79,111	\$20,566	\$233,068
Stow	15.0	3.80%	\$3,300	\$18,736	15.3	4.55%	\$9,344	3.78%	\$6,199	\$4,104	15.3	4.94%	\$50,811	4.12%	\$34,752	\$20,566	\$147,812
Sudbury	22.0	5.58%	\$4,841	\$27,479	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$32,320
Wayland	7.0	1.77%	\$1,540	\$8,743	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$10,284
Weston	7.0	1.77%	\$1,540	\$8,743	0.0	0.00%	\$0	0.00%	\$0	\$0	0.0	0.00%	\$0	0.00%	\$0	\$0	\$10,284
<b>Total</b>	<b>394.5</b>	<b>100.00%</b>	<b>\$86,800</b>	<b>\$492,757</b>	<b>334.9</b>	<b>100.00%</b>	<b>\$205,180</b>	<b>50%</b>	<b>\$164,144</b>	<b>\$41,036</b>	<b>308.6</b>	<b>100.00%</b>	<b>\$1,028,303</b>	<b>50%</b>	<b>\$843,209</b>	<b>\$185,095</b>	<b>\$3,046,523</b>

Capital Allocation - 10 Towns				
	Enrollment	Combined Effort	Capital Base Con.	
Prior to 12/10/16	50.0%	40.0%	10.0%	100.0%
ESCO	\$492,757			
Feasibility Study	\$86,800			
After to 12/10/16				
Debt & Capital	\$410,360	\$205,180	\$164,144	\$41,036 -

Capital Allocation - 9 Towns				
	Enrollment	Combined Effort	Capital Base Con.	
After to 12/10/16	50.0%	41.0%	9.0%	100.0%
Debt & Capital	\$2,056,606	\$1,028,303	\$843,209	\$185,095 -

Capital Allocation by Method				
Purpose	Debt Prior to 12/10/16	Capital/Leases	Sch. Debt	TOTAL DEBT
	ESCO	Feasibility Study	9 Towns	
Building Improvements (Maint. & Equip.)		25,000		25,000
Copier Leases		65,000		65,000
2nd Scheduled Bond - Semi-Int. Pmt. Due (Proj)			840,000	840,000
Vehicle Replacement - Lease 2 Buses		20,360		20,360
Principal & Interest Payment - ESCO Lease	492,757			492,757
Feasibility BAN 11/17/18- Interest Due		2,000		2,000
Principal Paydowns on Feasibility BANs Due - FY19		84,800		84,800
Stabilization Fund		300,000		300,000
\$36M Const. Bond - 2 Semi-Int.-1 Prin. Pmts. Due			1,216,606	1,216,606
<b>Total - Debt &amp; Capital</b>	<b>492,757</b>	<b>86,800</b>	<b>2,056,606</b>	<b>3,046,523</b>

Per Community

**Calculation Factor - Capital Base Contribution 1.00%**

Debt & Capital - Assessed to 10 Towns														
Debt & Capital Assessed to 10 Towns	Enrollment - Based on 4 year Rolling Average					Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment	Calculation Factor - Ch. 70 Combined Effort Capital Allocation					
	Enrollment Count as of October 2017	Enrollment Count as of October 2016	Enrollment Count as of October 2015	Enrollment Count as of October 2014	Min Of 1				Enrollment year Rolling Average	FY19 Total Foundation Enrollment	MM Enrollment + Community Foundation Enrollment	FY19 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	33	34	31	26	31.00	31.00	9.26%	Acton	31.0	4,623	0.67%	36,140,965	242,347	6.35%
Arlington	114	119	117	146	124.00	124.00	37.03%	Arlington	124.0	5,900	2.10%	68,987,663	1,449,910	38.01%
Belmont	22	28	26	29	26.25	26.25	7.84%	Belmont	26.3	4,507	0.58%	54,815,043	319,258	8.37%
Bolton	11	10	9	10	10.00	10.00	2.99%	Bolton	10.0	1,050	0.95%	9,186,468	87,490	2.29%
Concord	17	19	15	12	15.75	15.75	4.70%	Concord	15.8	3,046	0.52%	56,193,102	290,559	7.62%
Dover	1	1	2	3	1.75	1.75	0.52%	Dover	1.8	1,173	0.15%	27,276,879	40,694	1.07%
Lancaster	50	37	39	32	39.50	39.50	11.80%	Lancaster	39.5	982	4.02%	7,128,704	286,745	7.52%
Lexington	53.5	54	49.5	41.5	49.63	49.63	14.82%	Lexington	49.6	7,354	0.67%	92,706,139	625,584	16.40%
Needham	20	21	24	22	21.75	21.75	6.49%	Needham	21.8	5,513	0.39%	83,122,077	327,935	8.60%
Stow	15	15	13	18	15.25	15.25	4.55%	Stow	15.3	1,211	1.26%	11,439,511	144,057	3.78%
<b>Total</b>	<b>336.5</b>	<b>338</b>	<b>325.5</b>	<b>339.5</b>	<b>334.88</b>	<b>334.88</b>	<b>100.00%</b>	<b>Total</b>	<b>334.9</b>	<b>35,359</b>	<b>11.32%</b>	<b>446,996,551</b>	<b>3,814,578</b>	<b>100.00%</b>

**Minuteman Regional School District  
FY19 Capital Assessment - Version 6.0 - January 30, 2018**

**New Building Design & Constuction 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 2017	Enrollment Count as of October 2016	Enrollment Count as of October 2015	Enrollment Count as of October 2014	Total Enrollment Operating Costs	Total Enrollment Debt/Capital Costs	Percent of Enrollment		Enrollment year Rolling Average	FY19 Total Foundation Enrollment	MM Enrollment + Community Foundation Enrollment	FY19 Total Combined Effort Yield	TOTAL - Combined Effort Yield @ Minuteman	Combined Effort Capital Assessment Share
Acton	33	34	31	26	31.00	31.00	10.04%	Acton	31.0	4,623	0.67%	36,140,965	242,347	6.93%
Arlington	114	119	117	146	124.00	124.00	40.18%	Arlington	124.0	5,900	2.10%	68,987,663	1,449,910	41.48%
Bolton	11	10	9	10	10.00	10.00	3.24%	Bolton	10.0	1,050	0.95%	9,186,468	87,490	2.50%
Concord	17	19	15	12	15.75	15.75	5.10%	Concord	15.8	3,046	0.52%	56,193,102	290,559	8.31%
Dover	1	1	2	3	1.75	1.75	0.57%	Dover	1.8	1,173	0.15%	27,276,879	40,694	1.16%
Lancaster	50	37	39	32	39.50	39.50	12.80%	Lancaster	39.5	982	4.02%	7,128,704	286,745	8.20%
Lexington	53.5	54	49.5	41.5	49.63	49.63	16.08%	Lexington	49.6	7,354	0.67%	92,706,139	625,584	17.90%
Needham	20	21	24	22	21.75	21.75	7.05%	Needham	21.8	5,513	0.39%	83,122,077	327,935	9.38%
Stow	15	15	13	18	15.25	15.25	4.94%	Stow	15.3	1,211	1.26%	11,439,511	144,057	4.12%
<b>Total</b>	<b>314.5</b>	<b>310</b>	<b>299.5</b>	<b>310.5</b>	<b>308.63</b>	<b>308.63</b>	<b>100.00%</b>	<b>Total</b>	<b>308.6</b>	<b>30,852</b>	<b>10.74%</b>	<b>392,181,508</b>	<b>3,495,321</b>	<b>100.00%</b>

Enrollment Allocation for Debt/Capital - Prior to 12/15/15					Percent Allocation (col. D)	
Town	Foundation Enrollment 10/1/17	LESS: Post-Graduate Enrollment	PLUS: AM Students FTE	PLUS: Enrollment Adj. (.5 (Min. Of 5)	(col. B)	(col. C)
					TOTAL - 10.1.17 Adj. Enrollment	Debt/Capital Assessment Share
Acton	35	-2			33	8.37%
Arlington	115	-1			114	28.90%
Belmont	22	0			22	5.58%
Bolton	12	-1			11	2.79%
Boxborough	5	0			5	1.27%
Carlisle	5	0			5	1.27%
Concord	18	-1			17	4.31%
Dover	1	0		4	5	1.27%
Lancaster	50	0			50	12.67%
Lexington	52	-1	2.5		53.5	13.56%
Lincoln	8	0			8	2.03%
Needham	20	0			20	5.07%
Stow	16	-1			15	3.80%
Sudbury	22	0			22	5.58%
Wayland	7	0			7	1.77%
Weston	7	0			7	1.77%
<b>Total</b>	<b>395</b>	<b>-7</b>	<b>2.5</b>	<b>4</b>	<b>394.5</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>ESCO Lease-Prior to 12/10/2015</u>	<u>Capital/Leases 10 Towns</u>	<u>Feasibility Study Debt-10 Towns</u>	<u>Sch. Proj. Debt 10 Towns</u>	<u>TOTAL DEBT/CAPITAL</u>
Principal & Interest Payment - ESCO Lease	492,757				492,757
Feasibility BAN 11/17/18 - Interest Due			2,000		2,000
Principal Paydowns -Feasibility BANs			84,800		84,800
Building Improvements		25,000			25,000
Copier Leases		65,000			65,000
Vehicle Replacement -Lease 2 Buses		20,360			20,360
Stabilization Fund		300,000			300,000
Bldg Proj-BAN Interest Due (Proj -2nd Bond)				840,000	840,000
\$36M Bond - Prin & Int Pmts Due FY19				1,216,606	1,216,606
<b><u>Total - Debt &amp; Capital</u></b>	<b>492,757</b>	<b>410,360</b>	<b>86,800</b>	<b>2,056,606</b>	<b>3,046,523</b>

<b>Allocation of Debt/Capital by Town</b>					
<b><u>Member Towns:</u></b>					
Acton	41,219	33,526	7,261	182,318	264,324
Arlington	142,394	142,470	25,083	783,495	1,093,442
Bolton	13,740	13,995	2,420	74,991	105,146
Concord	21,234	26,257	3,740	143,137	194,369
Dover	6,245	6,927	1,100	36,214	50,486
Lancaster	62,453	40,644	11,001	221,350	335,449
Lexington	66,825	61,428	11,771	336,826	476,851
Needham	24,981	31,541	4,401	172,145	233,068
Stow	18,736	19,646	3,300	106,129	147,812
<b><u>Towns Withdrawal effective July 1, 2017</u></b>					
Boxborough	6,245	-	1,100	-	7,345
Carlisle	6,245	-	1,100	-	7,345
Lincoln	9,993	-	1,760	-	11,753
Sudbury	27,479	-	4,841	-	32,320
Wayland	8,743	-	1,540	-	10,284
Weston	8,743	-	1,540	-	10,284
<b><u>Towns Withdrawal effective July 1, 2020</u></b>					
Belmont	27,479	33,925	4,841	-	66,245
<b>Total Debt-Capital</b>	<b>492,757</b>	<b>410,360</b>	<b>86,800</b>	<b>2,056,606</b>	<b>3,046,523</b>

*NOTE: The amounts in grey under the "Feasibility Study - 10 Towns" and " School Debt - 9 Towns " columns are excluded from Prop 2 1/2 limitations*

# 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 1 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 (\$7,600 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>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.