

# Ashburnham- Westminster Regional School District



Proposed FY19 Operating Budget

Ashburnham-Westminster Regional School District  
Estimated Revenue FY 2019

		FY 2018 Budget	FY 2019 Proposed Budget	Change	% Change
<b>Local Assessments</b>					
Ashburnham	Net Minimum Requirement	\$ 4,581,331	\$ 4,715,732	\$ 134,401	2.9%
	Above Minimum Contribution	\$ 2,109,526	\$ 2,134,559	\$ 25,033	1.2%
	Transportation	\$ 475,378	\$ 476,903	\$ 1,525	0.3%
	Community Service	\$ 3,804	\$ 3,805	\$ 1	0.0%
	Debt Service	\$ 217,788	\$ 206,658	\$ (11,129)	-5.1%
	<b>Subtotal</b>	<b>\$ 7,387,827</b>	<b>\$ 7,537,657</b>	<b>\$ 149,830</b>	<b>2.0%</b>
Westminster	Net Minimum Requirement	\$ 6,754,291	\$ 6,832,013	\$ 77,722	1.2%
	Above Minimum Contribution	\$ 2,326,911	\$ 2,353,386	\$ 26,475	1.1%
	Transportation	\$ 524,366	\$ 525,794	\$ 1,428	0.3%
	Community Service	\$ 4,196	\$ 4,195	\$ (1)	0.0%
	Debt Service	\$ 570,202	\$ 557,732	\$ (12,471)	-2.2%
	<b>Subtotal</b>	<b>\$ 10,179,966</b>	<b>\$ 10,273,119</b>	<b>\$ 93,153</b>	<b>0.9%</b>
	<b>Subtotal</b>	<b>\$ 17,567,793</b>	<b>\$ 17,810,776</b>	<b>\$ 242,983</b>	<b>1.4%</b>
			\$ -		
<b>State Funding</b>					
	Chapter 70	\$ 10,741,723	\$ 11,126,227	\$ 384,504	3.6%
	Regional Transportation	\$ 884,110	\$ 890,000	\$ 5,890	0.7%
	Homeless Transportation		\$ 4,000	\$ 4,000	100.0%
	Charter Reimbursement	\$ 25,048	\$ 15,000	\$ (10,048)	-40.1%
	<b>Total State Funding</b>	<b>\$ 11,650,881</b>	<b>\$ 12,035,227</b>	<b>\$ 384,346</b>	<b>3.3%</b>
<b>Other Funding</b>					
	Preschool Tuition	\$ 60,000	\$ 65,000	\$ 5,000	8.3%
	Interest Income	\$ 8,500	\$ 10,000	\$ 1,500	17.6%
	Athletic Admissions	\$ 30,000	\$ 24,000	\$ (6,000)	-20.0%
	Student Fees	\$ 228,000	\$ 228,000	\$ -	0.0%
	Building Rental & Fees	\$ 83,750	\$ 83,750	\$ -	0.0%
	Medicaid Reimbursement	\$ 110,000	\$ 140,000	\$ 30,000	27.3%
	Miscellaneous Revenue	\$ 500	\$ 2,000	\$ 1,500	300.0%
	Excess and Deficiency		\$ 125,000	\$ 125,000	100.0%
	<b>Subtotal</b>	<b>\$ 520,750</b>	<b>\$ 677,750</b>	<b>\$ 157,000</b>	<b>30.1%</b>
<b>Total Revenue</b>		<b>\$ 29,739,424</b>	<b>\$ 30,523,753</b>	<b>\$ 784,329</b>	<b>2.6%</b>

Ashburnham-Westminster Regional School District  
 Estimated Revenue FY 2019

**Transportation Assessment Calculation**

<b>Expenses</b>	
Homeless	\$ 15,000
Regular Transportation	\$ 1,505,697
Special Education	<u>\$ 372,000</u>
	<u><u>\$ 1,892,697</u></u>
<b>Revenue</b>	
Total Budget	\$ 1,892,697
Estimated Reimbursements	<u>\$ (890,000)</u>
Balance to assess towns	<u><u>\$ 1,002,697</u></u>
Ashburnham portion 47.562%	\$ 476,903
Westminster portion 52.438%	<u>\$ 525,794</u>
	<u><u>\$ 1,002,697</u></u>

**Community Service Calculation**

<b>Expenses</b>	
Community Service	<u><u>\$ 8,000</u></u>
<b>Revenue</b>	
Ashburnham portion 47.562%	\$ 3,805
Westminster portion 52.438%	<u>\$ 4,195</u>
	<u><u>\$ 8,000</u></u>

**Ashburnham-Westminster Regional School District  
Debt Service Calculation FY 2019**

**Ashburnham**

\$7,507,000 Bonds (Authorized 2006 ending FY2026)		<b>October % Enrollment</b>
Principal	\$375,000	
Interest	\$113,438	
Annual Total	\$488,438	
Oakmont/Ashburnham %		42.31%
Total Gross Costs for Oakmont High School		\$206,658
<b>Total 2018-2019 Cost</b>		<b>\$206,658</b>

**Westminster**

\$4,343,000 Bonds (Authorized 2005 ending FY2025)		<b>October % Enrollment</b>
Principal	\$215,000	
Interest	\$60,953	
Annual Total	\$275,953	
Westminster Portion		100.00%
Total Gross Costs for Westminster Elementary		\$275,953
\$7,507,000 Bonds (Authorized 2006 ending FY2026)		<b>October % Enrollment</b>
Principal	\$375,000	
Interest	\$113,438	
Annual Total	\$488,438	
Oakmont/Westminster %		57.69%
Total Gross Costs for Oakmont High School		\$281,779
<b>Total 2018-2019 Cost</b>		<b>\$557,732</b>

**Ashburnham-Westminster Regional School District**  
**FY19 Preliminary Budget Summary**  
**as of 1/13/2018**

Function	Description	FY18 Budget	FY19 Proposed Budget	Change
<b>1000 Administration</b>				
1110	School Committee	\$ 58,900	\$ 67,900	\$ 9,000
1210	Superintendent	\$ 278,054	\$ 285,349	\$ 7,295
1410	Finance and Business	\$ 126,560	\$ 126,560	\$ -
1420	Personnel and Benefits	\$ 181,157	\$ 181,706	\$ 549
1430	Legal Services	\$ 25,000	\$ 25,000	\$ -
1450	District-Wide Information Services	\$ 199,261	\$ 202,921	\$ 3,660
<b>1000 Subtotal</b>		<b>\$ 868,932</b>	<b>\$ 889,436</b>	<b>\$ 20,504</b>

<b>2000 Instruction</b>				
2110	District-Wide Directors	\$ 463,816	\$ 476,068	\$ 12,251
2250	District-Wide Technology	\$ 84,342	\$ 95,060	\$ 10,718
2210	School Leadership	\$ 1,238,602	\$ 1,220,968	\$ (17,634)
2220	Department Heads	\$ 16,120	\$ 16,120	\$ -
2305	Instructional Teachers	\$ 10,677,295	\$ 10,960,895	\$ 283,600
2320	Medical/Therapeutic Services	\$ 758,737	\$ 776,369	\$ 17,632
2325	Substitutes	\$ 146,642	\$ 149,000	\$ 2,358
2330	Paraprofessionals	\$ 1,706,144	\$ 1,788,701	\$ 82,556
2340	Librarians and Media	\$ 117,870	\$ 145,559	\$ 27,689
2357	Mentoring	\$ 28,800	\$ 20,000	\$ (8,800)
2357	Professional Development-Other	\$ 75,697	\$ 85,632	\$ 9,935
2358	Outside Professional Development	\$ 11,135	\$ 10,000	\$ (1,135)
2410	Textbooks	\$ 11,900	\$ 11,400	\$ (500)
2415	Other Instruct. Material	\$ 5,600	\$ 5,050	\$ (550)
2420	Instructional Equipment	\$ 115,450	\$ 109,000	\$ (6,450)
2430	General Supplies	\$ 194,035	\$ 199,385	\$ 5,350
2440	Instructional Other Services	\$ 26,423	\$ 22,850	\$ (3,573)
2451	Classroom Instruct. Technology	\$ 49,150	\$ 47,150	\$ (2,000)
2455	Instructional Software	\$ 60,531	\$ 60,040	\$ (491)
2710	Guidance	\$ 745,206	\$ 789,886	\$ 44,681
2800	Psychological Services	\$ 135,862	\$ 140,228	\$ 4,366
<b>2000 Subtotal</b>		<b>\$ 16,669,357</b>	<b>\$ 17,129,361</b>	<b>\$ 460,004</b>

<b>3000 Other School Services</b>				
3200	Doctors & Nursing Services	\$ 315,145	\$ 326,192	\$ 11,047
3300	Transportation Services	\$ 1,842,433	\$ 1,892,697	\$ 50,264
3400	Food Service	\$ 1,500	\$ 1,500	\$ -
3510	Athletic Programs	\$ 503,121	\$ 503,121	\$ -
3520	Student Activities	\$ 175,747	\$ 179,071	\$ 3,324
3600	Security	\$ 41,521	\$ 41,993	\$ 472
<b>3000 Subtotal</b>		<b>\$ 2,879,467</b>	<b>\$ 2,944,574</b>	<b>\$ 65,107</b>

<b>4000 Operations and Maintenance</b>				
4110	Custodial Services	\$ 778,249	\$ 798,278	\$ 20,029
4120	Heating	\$ 328,375	\$ 324,000	\$ (4,375)
4130	Utilities	\$ 554,250	\$ 536,300	\$ (17,950)
4210	Maintenance of Grounds	\$ 141,554	\$ 142,178	\$ 624
4220	Building Maintenance	\$ 538,448	\$ 555,336	\$ 16,888
4230	Equipment Maintenance	\$ 11,500	\$ 10,000	\$ (1,500)
4400	Networking & Telecommunication	\$ 154,150	\$ 159,400	\$ 5,250
<b>4000 Subtotal</b>		<b>\$ 2,506,526</b>	<b>\$ 2,525,492</b>	<b>\$ 18,966</b>

**Ashburnham-Westminster Regional School District**  
**FY19 Preliminary Budget Summary**  
as of 1/13/2018

Function	Description	FY18 Budget	FY19 Proposed Budget	Change
<b>5000 Fixed Charges</b>				
5100	Retirements	\$ 840,269	\$ 887,476	\$ 47,207
5200	OPEB Trust Fund Deposit		\$ 25,000	\$ 25,000
5200	Insurance/Benefits Programs	\$ 3,309,300	\$ 3,218,261	\$ (91,039)
5250	Retiree Insurance	\$ 391,000	\$ 500,000	\$ 109,000
5260	Non Employee Insurance	\$ 110,250	\$ 93,750	\$ (16,500)
<b>5000 Subtotal</b>		<b>\$ 4,650,819</b>	<b>\$ 4,724,487</b>	<b>\$ 73,668</b>
<b>6000 Community Services</b>				
6200	Community Service	\$ 8,000	\$ 8,000	\$ -
<b>6000 Subtotal</b>		<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>
<b>7000 Acquisition of Fixed Assets</b>		<b>\$ -</b>		
7100	Transfer to Capital Stabilization		\$ 100,000	\$ 100,000
7200	Lease Payments Building Improvements	\$ 271,456	\$ 271,456	\$ -
7350	Capital Technology	\$ 120,000	\$ 120,000	\$ -
<b>7000 Subtotal</b>		<b>\$ 391,456</b>	<b>\$ 491,456</b>	<b>\$ 100,000</b>
<b>8000 Debt Retirement of Debt Services</b>				
8100	Principal-Long Term	\$ 590,000	\$ 590,000	\$ -
8200	Interest-Long Term	\$ 197,990	\$ 174,390	\$ (23,600)
<b>8000 Subtotal</b>		<b>\$ 787,990</b>	<b>\$ 764,390</b>	<b>\$ (23,600)</b>
<b>9000 Programs with Other Systems</b>				
9100	Tuition to Other Mass Schools	\$ 13,265	\$ 13,265	\$ -
9110	School Choice/Charter Out	\$ 522,000	\$ 478,000	\$ (44,000)
9300	Non-Public School Tuition	\$ 194,499	\$ 220,293	\$ 25,794
9400	Collaborative Tuitions	\$ 247,113	\$ 335,000	\$ 87,887
<b>9000 Subtotal</b>		<b>\$ 976,877</b>	<b>\$ 1,046,558</b>	<b>\$ 69,681</b>
<b>GRAND TOTAL</b>		<b>\$ 29,739,424</b>	<b>\$ 30,523,753</b>	<b>\$ 784,329</b>