

FY 2014-2015
Ashford Board of Education
Budget Presentation

Town of Ashford
Town Meeting

April 22, 2014

Board of Education

James Rupert, Chairman
Kimberley Rourke, Vice Chairman
Kay M. Warren, Secretary
Lisa McAdam Donegan
John Lippert
Beth Supina
Donald Wesson

Dr. James Longo, Superintendent

Table of Contents

From the Board Chairman	3
Introduction	4
Mission Statement	4
Vision Statement	5
Accounting Change Exclusion	6
Three-Year Budget History	6
Per Pupil Expenditures posted by the Connecticut State Department	6
Summary of Additional FY 15 Changes from the April 1 BOE Meeting	7
Object Budget Summary	9
Narrative Presentation of FY 15 General Fund Budget by Object	10
General Fund Budget Conclusion	32
Grants Information	33

Appendices

A. Detailed Budget	35
B. Enrollment Figures with Faculty Numbers	45
C. Region #19 Transportation Budget	47
D. Special Education Budget affected by Excess Cost Reduction	48

From Board of Education Chairman James Rupert
A Public Statement Read at the March 27 Board of Finance Meeting

Dear Mrs. Silver-Smith, Members of the Board of Finance, First Selectman Mike Zambo, and Ashford Citizens;

Regrettably I will not be in attendance at the Board of Finance Meeting this evening as I am at the Board of Education meeting. First, I would like for everyone to be assured that even though at times it seems the Board of Education and Board of Finance are at odds, Board of Finance Chairman, Cathryn Silver-Smith and I communicate regularly, and are committed to the same goals, which are fiscal responsibility to the tax payers, and supporting an education budget that benefits our students and prepares them for the future. We have also committed to meeting prior to the budget process next year with specific goals in mind to improve the process which will include better meeting date planning, frank discussions about Board of Education goals, consistent formatting for budget documents and the fiscal aspects of each budget and the impact to tax payers.

At the meeting of the Board of Education this evening (March 27) the goal of the BOE is to carefully and open mindedly review each line item of the budget at the urging of the public and the Board of Finance. The public and Board of Finance have indicated that they believe that there may be areas of the BOE budget that may be robustly funded and through a careful review funding may be reallocated within the budget to restore the proposed staff cuts. My goal as Chairman is to ensure that our members do look at this with an open mind, and should it become apparent that there are significant monies available for reallocation, either after the review this evening or after the close of medical benefit open enrollment, to give priority consideration to the restoration of the positions that have been cut or reduced in the proposed budget. Please understand that although I am able to promise to give restoration of those positions priority consideration I am in no way able to promise the outcome. That outcome will be based not only on finding enough funding within the budget to reallocate along with a supporting vote of the members of the BOE but also successfully passing the Town and Board of Education budgets at referendum.

It is my sincere hope that the public will continue to be a part of the process by attending the Board of Education, Board of Finance, and Board of Selectmen meetings to share their goals and priorities with their elected officials. I would like to see the public participate in the upcoming Public Hearing on April 8th and the Town Meeting on April 22nd followed by the referendum on May 6th.

Respectfully,
James Rupert
Board of Education Chairman

Introduction

This budget proposal reflects the evolution of the services and programs offered at Ashford School necessary to provide our students with an educational experience comparable to surrounding towns and in compliance with new state requirements, while being sensitive to the ability of the community to support the costs of those services and programs.

Each year the Superintendent and the Board of Education review the needs of the school based upon enrollment, state law, and regional standards, and apply the results of that review to the budget process. After considering the myriad of possibilities presented in today's educational climate the Board of Education then considers the financial impact of each program and conducts a cost-benefit analysis. The Board of Education understands that it must be realistic in its proposals and planning while considering what is in the best interests of Ashford's students.

While considering the development of our budget proposals we must keep in mind the fact that we are expected to not only adhere to state regulations, but also that our students will go to high school and compete with students from throughout the region. Following high school, students will then have the opportunity to go to onto post-secondary school, or enter into the job market to compete in an increasingly global marketplace.

This budget and all Board of Education decisions are based upon their understanding of the state and the school district's mission and goals, and an understanding of our education environment.

Ashford School Mission Statement

It is the mission of Ashford School to present an educational culture that supports all students in achieving their highest educational and personal potential as productive citizens of the diverse, multicultural, and global, 21st century community in which they will live.

Ashford School Vision Statement

Our school vision and goals are based upon the simple fact that the administration and staff of Ashford School are committed to the pursuit of excellence. To support this quest, we employ the individual talents and abilities of our staff to serve our students socially, emotionally, and academically. We put tremendous effort into creating a supportive climate, developing character, and teaching a student-centered curriculum with an emphasis on creativity and personal achievement. We have adopted the philosophy that all students can be successful when provided the proper balance of support and independence linked to their individual interests and abilities. Our motto, WOLF, **We Optimize Learning For** all, represents our charge and guides us in this important work.

Our Goals – A Plan for the Future

During the 2014-2015 academic year, we are committed to continuing our evolution toward a STEM-based school. That is, it is our goal to develop a curriculum that revolves around the integration of Science, Technology, Engineering, and Mathematics into all learning and subjects taught at Ashford School. To achieve this goal and support this vision we are scheduled to add a multi-purpose robotic/technology laboratory to bolster our science and engineering programs. The laboratory will also enable the enhancement of computer skills through specific instruction for all students in grades five through eight. We are revising our K-8 mathematics program through the adoption of a common core based curriculum, including a major purchase of resources (textbooks, electronic lessons and classroom manipulatives). Over the past five years, we have developed our science and technology programs by adding science in Kindergarten through grade four. We also dedicated three classrooms for laboratory science instruction for students in Kindergarten through grade eight. We modernized our instructional technology by placing a SmartBoard and computer center in every classroom, enhancing our computer laboratory in the media center, adding a distance learning hub for the study of foreign language, acquiring an IPAD cart, and updating our laptop carts, as well as securing a state grant to purchase the hardware for our robotics laboratory. We believe that our technology is now up-to-date and will only need to be maintained through a practical replacement plan.

We plan on remaining a comprehensive school that includes an emphasis on developing communication skills (reading writing, listening, and speaking) in both English and Spanish. We will be utilizing existing staff to start Spanish instruction in the younger grades. These communication skills span across the entire curriculum, including STEM, and will continue to be central to interdisciplinary learning units that challenge students to collaborate in resolving real world situations.

We are on course to become a full STEM (Science, Technology, Engineering, and Mathematics) school providing our students with all of the benefits that they could find in an area magnet school. We hope that in the near future we will add an “A” for the Arts in becoming a STEAM-focused school.

Exclusion of Two Items from this Budget

The following budget history is influenced by a change in the way our budget has been allocated that began last year. As a result of the change in accounting practices implemented during the budget process last year, this budget has been reduced for expected revenues. Expenses associated with Region 19 transportation have been removed from our appropriated budget request, as Regional District 19 will reimburse those expenses to the General Fund. Likewise, \$60,000 in Special Education outplacement expenses has been removed from our appropriated budget request in anticipation of funding of the Excess Cost grant by the CSDE in 2015.

Budget History Summary

Budget Year	With Region #19 and Excess Cost	Without Region #19 and Excess Cost	% Change
FY 12-13	\$7,088,249		3.55%
FY 13-14	\$7,315,706	\$7,035,706	3.77%
FY 14-15	\$7,568,036	\$7,288,036	3.59%

**Ashford Per Pupil Expenditure: 2012-2013 - The latest one published by the Connecticut State Department of Education in November 2013:
\$15,827**

<http://www.sde.ct.gov/sde/lib/sde/PDF/dgm/report1/basiccon.pdf>

FY 15 CHANGES APPROVED BY THE BOARD OF EDUCATION – April 1, 2014

BUDGET LINES	PROPOSED BUDGET	BOE APPROVED REDUCTIONS	ADJUSTED AMOUNT
01-1112-111-01012 Coaches	\$ 13,799	\$ 2,464	\$ 11,335
<i>Please note: Proposed Budget included 4 Assistant Coaches; the adjusted amount only includes one.</i>			
01-2200-200-02220 Workers Compensation Insurance	\$ 73,653	\$ 8,000	\$ 65,653
01-2200-205-03220 Unemployment Compensation	\$ 30,000	\$10,000	\$ 20,000
01-2200-319-02220 Audit	\$ 20,000	\$ 2,000	\$ 18,000
01-2540-321-00254 Plant Utilities	\$ 85,000	\$ 7,000	\$ 78,000
<i>Please note: \$ 7,000 would be the recommended limit. Any additional cuts could put the BOE at risk.</i>			
Object 323 Equipment Overall Maintenance	\$ 3,700	\$ 100	\$ 3,600
<i>Please note: \$100 would be the recommended limit. We need to retain the \$600 for music instrument repair and the \$3,000 for smart board repair.</i>			
01-2550-410-02254 through 04254 Transportation Supplies	\$ 400	\$ 50	\$ 350
01-2550-412-01255 Diesel	\$ 49,770	\$11,270	\$ 38,500
<i>Please note: The BOE will be responsible for the total contract amount of \$ 106,386, with the anticipated reimbursements from Region #19 and the Town. The BOE needs to keep in mind for market price expenditures when the contracted amount has been consumed.</i>			
01-2550-412-02255 Gasoline	\$ 18,000	\$ 3,000	\$ 15,000
<i>Please note: \$ 3,000 would be the recommended limit. Further reduction could put the BOE at risk.</i>			
<i>(Special Education)</i>			
01-1200-319-04120 Evaluations Outsourced	\$ 12,000	\$ 1,500	\$ 10,500
01-1103-410-01120 through 08120 Special Ed Supplies	\$ 24,883	\$ 2,000	\$ 22,883
01-1200-370-01120 Outplacement Tuition	\$ 288,600	\$ 7,000	\$ 281,600
	TOTAL OF REDUCTIONS:	\$ 54,384	

BUDGET LINES	PROPOSED BUDGET	BOE APPROVED ADDITIONS	ADJUSTED AMOUNT
01-2200-112-04220 Substitute Teachers/Paras	\$ 65,000	\$ 15,000	\$ 80,000
<i>Reason: Historically under-funded</i>			
01-2200-205-04220 Cert Retirement Healthcare	\$ 8,885	\$ 8,885	\$ 17,770
<i>Reason: Identified additional retiree</i>			
	TOTAL OF ADDITIONS:	\$ 23,885	

01-2200-700-99999 NET REDUCTIONS APPROVED 4/1/14 \$ 30,499

Per Board action, these funds are to be held for the purpose of restoration of certified staff positions – pending further exploration of potential overall budget savings following expiration of open enrollment, passage of the early retirement incentive deadline, and outcome of the May 6, 2014 budget referendum.

Summary of Changes to FY 15 Budget Over 2013-2014 3.59% Increase

Positions eliminated or reduced in this budget proposal

- .2 Physical Education Teaching Position (Reduction)
- .2 Secondary Reading Specialist Teaching Position (Reduction)
- .2 Elementary Reading Specialist Teaching Position (Reduction)
- Part-Time Custodial position (Eliminated)

Pending Restoration to Budget (At the April 3, 2014 meeting, the BOE voted to hold restoration of these two positions pending outcome of the early retirement incentive offered, open enrollment period for health benefits, and the outcome of the May 6 budget referendum.)

- .2 Health Education Teaching position
- .2 Elementary Art teaching position

Addition

- .2 Data Coach

All changes in the 2014-2015 Board of Education proposed budget are presented in this document, showing a three-year window into expenses highlighting all significant changes.

- 2012-2013, 2013-2014 budget, and proposed 2014-2015 budget compared
- Object lines are listed individually showing dollar increases, and percentage over/under last year
- Percentage of the total budget that each object represents
- Percentage of change from last year – that is percentage of the full 3.59% increase that each object represents

Major influences upon the proposed budget that result in a 3.59% increase over last year.

Object Name	FY 12-13 Original Budget	FY 12-13 Actual	FY 13-14 Original Budget	FY 14-15 Proposed Budget	FY 14-15 vs. FY 13-14 Inc.(Dec.)	FY 14-15 vs. FY 13-14 % Chg. Inc.(Dec.)	% of Budget	% of Budget Increase
Certified Staff	2,898,344.00	2,798,882	2,893,253.00	2,939,556.60	46,303.60	1.60%	40.33%	0.66%
Non-Certified Staff	1,383,846.00	1,472,570	1,370,477.00	1,392,724.78	22,247.78	1.62%	19.11%	0.32%
Insurance	1,099,111.00	1,031,246	1,069,736.00	1,209,190.57	139,454.57	13.04%	16.59%	1.98%
Other Insurances	269,592.00	300,752	284,575.00	332,631.28	48,056.28	16.89	4.56%	0.68%

The total dollar increase in these four items is \$256,062.23, which accounts for more than the full-proposed budget increase of \$252,330. This budget increase is diminished by reductions throughout the budget to equal the final increase of 3.59%. There are no other significant influences upon the budget other than very small increases and decreases across the entire planning document. These four major contributors are further explained in the following narrative by object.

Ashford Board of Education FY 15 Proposed Budget - Object

Object Code	Account Name	FY12-13		FY13-14	FY 14-15	FY14-15	FY14-15	% of Budget	% of Budget
		Original Budget	FY12-13 Actual	Original Budget	Proposed Budget	vs FY13-14 Inc/(Dec)	vs FY13-14 % Chg Inc/(Dec)	% of Budget	% of Budget Increase
111	Certified Staff	2,898,344.00	2,798,881.58	2,893,253.00	2,939,556.60	46,303.60	1.60%	40.33%	0.66%
112	Non-Certified Staff	1,383,846.00	1,472,570.00	1,370,477.00	1,392,724.78	22,247.78	1.62%	19.11%	0.32%
200	Insurance (Staffing)	1,099,111.00	1,031,245.87	1,069,736.00	1,209,190.57	139,454.57	13.04%	16.59%	1.98%
205	Other Insurances (Staffing)	269,592.00	300,751.83	284,575.00	332,631.28	48,056.28	16.89%	4.56%	0.68%
312	Instructional Improvement	27,350.00	22,813.30	50,750.00	36,750.00	(14,000.00)	-27.59%	0.50%	-0.20%
319	Professional Services	240,700.00	188,990.38	279,100.00	256,100.00	(23,000.00)	-8.24%	3.51%	-0.33%
321	Utilities	85,000.00	70,550.61	85,000.00	78,000.00	(7,000.00)	-8.24%	1.07%	-0.10%
322	Maintenance	77,150.00	102,906.48	98,450.00	91,760.00	(6,690.00)	-6.80%	1.26%	-0.10%
323	Equipment Maintenance	4,450.00	559.50	4,450.00	3,600.00	(850.00)	-19.10%	0.05%	-0.01%
324	Liability Insurance	44,103.00	43,246.00	34,805.00	35,390.00	585.00	1.68%	0.49%	0.01%
331	Transportation (SpEd)	77,010.00	31,696.13	97,420.00	69,907.90	(27,512.10)	-28.24%	0.96%	-0.39%
340	Communication	13,850.00	15,229.76	11,200.00	11,500.00	300.00	2.68%	0.16%	0.00%
370	Outside Services	355,980.00	255,692.00	272,100.00	350,700.00	78,600.00	28.89%	4.81%	1.12%
390	Purchased Services	75,500.00	69,847.22	50,172.00	50,672.00	500.00	1.00%	0.70%	0.01%
410	Supplies	116,788.00	170,050.41	133,213.00	133,984.00	771.00	0.58%	1.84%	0.01%
411	Fuel	107,693.00	107,605.07	109,798.00	106,651.00	(3,147.00)	-2.87%	1.46%	-0.04%
412	Fuel	106,346.00	82,087.60	67,770.00	53,500.00	(14,270.00)	-21.06%	0.73%	-0.20%
420	Textbooks	10,409.00	10,031.95	16,116.00	11,965.00	(4,151.00)	-25.76%	0.16%	-0.06%
430	Library Books	4,567.00	3,769.14	3,566.00	3,566.00	0.00		0.05%	0.00%
540	Equipment	77,410.00	179,733.83	79,528.00	66,263.00	(13,265.00)	-16.68%	0.91%	-0.19%
640	Dues & Fees	13,050.00	21,563.04	24,225.00	22,624.00	(1,601.00)	-6.61%	0.31%	-0.02%
700	Audit Adjustment	0.00	108,427.43	2.00	30,999.75	30,997.75	0.00%	0.43%	0.44%
		7,088,249.00	7,088,249.13	7,035,706.00	7,288,035.88	252,329.88		100.00%	3.59%

Object 111 – Certified Staff Salaries

Certified salaries are 40.33% of the total budget. This object reflects an increase of 1.60% over last year. Salaries are mandated by state mediation. This is 0.66% of the 3.59% budget increase.

This object includes the salaries for all professional staff (teachers and administrators). The teachers’ salaries are based upon the mediated settlement of a new three-year contract that goes into effect at the beginning of the next school year. Administrative salaries are also negotiated and resolved in compliance with the mediation award received by the teaching/certified staff. The administrative salaries include two years of general wage increases (2012-2013 and 2013-2014) because the 2012-2013 increases occurred in July 2012, after the budget had been created. It should be noted that while certified salaries comprise over 40% of the entire budget, the certified salary line only increased by a little over one and a half percent.

The non-union salaries include two years of general wage increases (2013-2014, 2014-2015) because the 2013 increases occurred in July 2013, after the budget was created.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% Budget Change
\$ 2,898,344	\$ 2,798,882	\$ 2,893,253	\$ 2,939,557	\$ 46,304	1.60%	0.66%

The above figures reflect the following changes:

Reductions:

- 01-1103-111-01003: Art Certified Staff - .2 Reduction (*pending restoration, per BOE action 4/3/14*)
- 01-1103-111-02003: Music Certified Staff - .2 reduction
- 01-1109-111-00009: Physical Education/Health Certified Staff - .4 reduction (*Health pending restoration, per BOE action 4/3/14*)
- 01-1200-111-02120: Remedial Certified Staff - .4 reduction
- It should be noted that the .2 Art and .2 Health positions were voted on during the April 3 BOE meeting as priorities to be restored pending the results of several factors including the May 6 budget referendum.

Addition

- .2 Data Coach
A position required by new state initiatives linking school and student data to teacher evaluation as well as the district’s drive to increase its use of data driven instructional strategies.

Object 112 – Non-Certified Staff Salaries

Non-certified staff salaries are 19.11% of the total budget. This line has increased by 1.62%. This is 0.32% of the 3.59% budget increase.

This object includes salaries for substitute teachers, paraprofessionals, custodians, and bus drivers, as well as business manager, bookkeeper, payroll clerk, secretaries, mechanic, nurse, and consultants. The increase in this line is caused by the non-certified staff raises that are dictated by the third year of a mediated contract as well as negotiated salary increases with non-union employees designed to be comparable to the increases negotiated by union employees.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 1,383,846	\$ 1,472,570	\$ 1,370,477	\$ 1,392,725	\$ 22,248	1.62 %	0.32%

The change in this object is based upon the following:

- 01-1100-112-00010: \$21,690 Line decrease due to reclassification of one employee to Technology Paraprofessional
- 01-1107-112-01007: \$25,544 Decrease due to library paraprofessional position not filled
- 01-2540-112-01254: \$3,504 Net decrease due to reduction of one half-time custodial position
- 01-2200-112-00220: \$23,456 Line decrease due to business manager position not filled
- 01-2200-112-04220: \$15,000 Line increase due to historical under-funding for substitute costs (see page 7) and Increase: step and hourly rate increase per mediated collective bargaining agreement for union employees

Object 200 – Insurance

ConnectiCare came in with a final increase for medical insurance of 11%. This object accounts for 16.59% of the total budget. We have an estimated increase of 13.04% in this line. This is 1.98% of the 3.59% budget increase.

This object reflects the cost of medical, dental insurance, group life, and workers’ compensation liability insurances for all employees. The cost of this line varies depending upon what medical plans individual employees choose as well as an annual “usage” or claims record compiled by the provider to determine rates.

Employees can choose individual, couple, family, or a “no insurance” waiver payment. Employees may change their choices once a year during open enrollment that typically takes place in May, with staff intentions surveyed/indicated in February. In addition, employees may change their insurance choices if they meet the criteria for a life status change.

This part of the budget is based on employee insurance selections that are in place now or indicated, and does not account for all potential changes that may arise during open enrollment. Workers’ compensation insurance is based on an employees’ risk class rate that is applied to salaries. As salaries change, workers compensation costs change as well.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 1,099,111	\$ 1,031,246	\$ 1,069,736	\$ 1,209,191	\$ 139,455	13.04%	1.98%

This line is the second most impactful line in the budget after salaries.

This line in the budget is not entirely under the control of the Board of Education, but rather is controlled by the medical benefit marketplace and the plan choices made by employees. The Board has utilized an agent to shop for the best rates possible from the various providers insuring workers in Connecticut.

Object 205 – Other Insurances

This object accounts for 4.56% of the total budget. This object is increased by 16.89%, which is 0.68% of the 3.59% budget increase.

This object contains Employer’s match payments to Social Security and Medicare as well as unemployment compensation costs that are paid on a claims-made basis. Also included in this category are Employer contributions (2.5% of non-certified salaries) to the Ashford BOE sponsored 403b retirement plan, contractual contribution to 403b plan for certain certified staff, healthcare waivers payments for both non-certified and certified employees, Health Savings Accounts (H.S.A.) employer match for those employees who choose the H.S.A. Medical Insurance Option as well as health insurance premiums above TRB subsidies for retired teachers.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 269,592	\$ 300,752	\$ 284,575	\$ 332,631	\$ 48,056	16.89%	0.68%

Major contributor to the change in this object:

- 01-2200-205-01220: \$20,963 Increase due to employer portion of Social Security/Medicare tax increase about \$20,000 due to Salary increases
- 01-2200-205-03220: \$16,000 Decrease due to anticipated unemployment costs (see page 7)
- 01-2200-205-04220: \$6,057 Decrease due to two retiree participating in Ashford BOE health/dental plan (see page 7)
- 01-2200-205-04230: \$50,769 Increase due to H.S.A Employer Contributions per collective bargaining agreement

Object 312 – Instructional Improvement

This object accounts for 0.50% of the total budget.

This object decreased by -27.59%, which is -0.20% of the 3.59% budget increase.

This object contains curriculum development, off-site teacher workshop registration fees, district professional development days, CT TEAM mentor, and tuition reimbursement as outlined in both AEA and MEUI contracts as well as substitute pay for those teachers attending off-site workshops.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 27,350	\$ 22,813	\$ 50,750	\$ 36,750	(\$ 14,000)	(27.59%)	(0.20%)

Major contributor to the decrease in this object:

This line has decreased as a result of creative professional development and curriculum writing scheduling that minimizes the need for off-site workshops and presenters.

- \$14,000 total object decrease due to reductions in curriculum writing and development budgets.

Object 319 – Professional Services

This object accounts for 3.51% of the total budget.

This object decreased by -8.24%, which is -0.33% of the 3.59% increase

This object covers a variety of services provided to our students from outside providers (non-employees). The student services include outsourced speech, occupational, physical and behavior therapies, outside evaluations and assistive technology services for special education students, and annual Pre-K occupational therapy screenings, as well as volunteer background checks.

Fluctuations in these services vary from year-to-year and are based on the known and anticipated needs of the children who are (expected to be) enrolled during the FY14-15 school year. It should be noted that services are provided based upon professionally prescribed needs assessments, as well as enrollment changes.

Services to the district that fall under this object include legal advice, training for Special Education teachers, financial statement audits, consultants (school doctor and other), and data processing charges. Generally, this object includes those needed services that the district cannot provide itself.

FY12-14 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 240,700	\$ 188,990	\$ 279,100	\$ 256,100	(\$ 23,000)	(8.24%)	(0.33%)

Major contributor to the decrease in this object:

- 01-2200-319-04220: \$22,000 Decrease due to reduction of Consultant costs.
- See Page 7 of this document.

Object 321 – Utilities

This object accounts for 1.07% of the total budget.
This object decreased by -8.24%, which is -0.10% of the 3.59% increase.

This object reflects our electric utility costs with Constellation Energy, who is our supplier, and CL&P, who is our energy distributor. The First Selectman negotiates a contract with Constellation Energy annually. A fixed rate per kWh contract was negotiated with the town that will result in no anticipated increase in utilities costs for 2014-2015.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 85,000	\$ 70,551	\$ 85,000	\$ 78,000	(\$ 7,000)	(8.24%)	(0.10%)

Major contributor to the decrease in this object:

- See Page 7 of this document.

Object 322 – Maintenance

This object accounts for 1.26% of the total budget. It decreased by -6.80% which accounts for -0.10% of the 3.59% increase.

This object covers the broad spectrum of facility and equipment maintenance costs that include boiler maintenance, rubbish removal, asbestos monitoring, water system maintenance and testing, fire equipment maintenance, sanitary system maintenance, generator maintenance, grounds upkeep, roof maintenance, HVAC maintenance, general facility maintenance and repairs, as well as special education and administrative equipment maintenance.

Most of these costs are for routine preventative maintenance. Given the age of the building and equipment, sometimes routine maintenance is not sufficient, and additional expenditures are made to repair the facility and equipment. Costs to maintain the facility are dependent in part on the issues that arise. This sometimes causes fluctuations in expenses from year to year.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 77,150	\$ 102,906	\$ 98,450	\$ 91,760	(\$ 6,690)	(6.80%)	(0.10%)

We have reduced this line by as much as we believe is prudent in an effort to keep the overall budget increase down. In effect, we are putting off as much routine work as is acceptable after considering the condition of the facility, without compromising the safety of the students and/or necessary maintenance.

Object 323 – Equipment Maintenance

This object accounts for 0.05% of the total budget. It decreased by -19.10% which accounts for -0.01% of the 3.59% increase

This object includes maintenance and upkeep of instructional equipment such as: physical education equipment, music equipment, audio-visual equipment, and technology equipment. Costs in this category may fluctuate from year-to-year due to equipment wear issues that arise during the budget year.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 4,450	\$ 560	\$ 4,450	\$ 3,600	(\$ 850)	(19.10%)	(0.01%)

Major contributor to the decrease in this object:

- See Page 7 of this document.

Object 324 – Liability Insurance

This object accounts for 0.49% of the total budget. It increased by 1.68%, which accounts for 0.01% of the 3.59% increase

This object includes our plant and transportation liability insurances as well as student accident insurance for students that participate in sports and go on school-sponsored field trips. The renewal for plant and transportation liability insurance is handled by the Town. Costs attributed to this object are impacted whenever there are changes in liability limits as defined by the Town as well as adjusted based upon prior year claim experience.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 44,103	\$ 43,246	\$ 34,805	\$ 35,390	\$ 585	1.68%	0.01%

Object 331 –Special Education Transportation

This object accounts for 0.96% of the total budget. This object decreased by -28.24%, which accounts for -0.39% of the 3.59% increase

This object covers only the driver salaries when they transport special education students. Other aspects of the cost of transporting special education students are included in the appropriate line items related to transportation salary costs (SS/Medicare, Medical/Dental Insurance, Transportation Liability and Workers Comp Insurances, fuel, etc.).

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 77,010	\$ 31,696	\$ 97,420	\$ 69,908	(\$ 27,512)	(28.24%)	(0.39%)

Major influences upon change in this object:

The decrease in special education transportation is based upon current and projected special education enrollment, along with efficiencies put in place by the transportation coordinator.

Object 340 – Communication

This object accounts for 0.16% of the total budget. It is increased by 2.68%, which had a 0% impact on the 3.59% budget increase.

This object includes costs of our telephone service, postage, Internet and advertising for vacancies.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 13,850	\$ 15,230	\$ 11,200	\$ 11,500	\$ 300	2.68%	0%

Object 370 - Outside Services

This object accounts for 4.81% of the total budget. This object is increased by 28.89% which accounts for 1.12% of the 3.59% increase.

This object includes outplacement tuition costs for special education students and tuition costs for regular education students who choose to attend a magnet or charter school, as well as homebound instruction and summer school. These costs are impacted by the needs of the special education students and are subject to fluctuation from year-to-year. In addition, we are not informed of magnet/charter school enrollment until the beginning of the next school year and therefore, fluctuations in this line item vary from year-to-year based on student school choice.

It should be noted that the opening of the STEM magnet school in Willimantic has contributed to the increase of this line. Each year grades are added to the school and more students choose to seek enrollment via lottery.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 355,980	\$ 255,692	\$ 272,100	*\$ 350,700	\$ 78,600	28.89%	1.12%

Major influences upon this object:

Special education placements are based upon the needs of students. Support material is confidential.

- 01-1101-370-05120: \$19,620 Increase due to number of students attending magnet schools
- 01-1200-370-01120: \$64,780 Increase in outplacement tuition (see page 7)
- 01-1200-370-02120: \$7,800 Decrease in homebound instruction and tutoring
- 01-1200-370-03120: \$2,000 Increase in extended year (summer school) cost

*Does not include the \$60,000 of special education expenditures that are to be offset by Excess Cost revenue

Object 390 – Purchased Services

This object is 0.70% of the total budget. It is increased by 1.00%, which is 0.01% of the 3.59% increase

This object includes mileage reimbursement costs for school-related travel, printing, bus parts and outside repair costs for maintenance of our fleet of buses and vans, as well as the cost of our space utilization at the town garage.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 75,500	\$ 69,847	\$ 50,172	\$ 50,672	\$ 500	1.0%	0.01%

Object 410 – Supplies

This object accounts for 1.84% of the total budget. It is an increase of 0.58%, which accounts for 0.01% of the 3.59% increase

This object covers a broad spectrum of consumable supplies in all departments and at all grade levels. Supplies utilized in specific subject areas, technology and special education software all fall under this category.

We have reduced this line by moving many of our supply purchases to a grant line.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 116,788	\$ 170,050	\$ 133,213	\$ 133,984	\$ 771	0.58%	0.01%

Major influences upon this object:

Our current initiative to increase both science education and service to gifted and talented students is responsible for the overall increase in this line.

- 01-1100-410-08000: \$6,367 Increase due to costs associated with student assessment tools
- 01-1200-410-03120: \$1,955 Increase due to science education such as robotics and other associated programs
- 01-2200-410-02220: \$5,000 Increase due to funding for set-up and training for standards-based report cards on Power School
- See Page 7 of this document.
- Reductions were made in many other lines to offset the above increases

Object 411 - Plant Fuel

This object accounts for 1.46% of the total budget. It has decreased by -2.87% which is -0.04% of the 3.59% increase

This object includes cost of heating oil for heat and hot water in the school. Fuel is bought by negotiated contract with Dime Oil and price is locked for the specified quantity of fuel. Any fuel beyond the contract amount is paid at market price. This line also includes propane costs for heating the bus driver shed.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 107,693	\$ 107,605	\$ 109,798	\$ 106,651	(\$ 3,147)	(2.87%)	(0.04%)

Major contributor to this object:

- 01-2540-411-00254: The contract for plant fuel for the 2014-2015 fiscal year is \$105,052.50, which is based on \$3.0015 per gallon (35,000 gallon contract). All fees included.
- Savings due to membership with local consortium.

Object 412 – Fleet Fuel

This object accounts for 0.73% of the total budget. It has decreased by -21.06% which is -0.20% of the 3.59% increase

This object includes vehicle fuel costs for the transportation of students and maintenance of our grounds (lawn mower/snow blower). It includes diesel for the buses and gasoline for our vans and ground maintenance equipment. Like heating oil, diesel is purchased by negotiated contract with Dime Oil for a specific quantity.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 106,346	\$ 82,088	\$ 67,770	\$ 53,500	(\$ 14,270)	(21.06%)	(0.20%)

Major contributor to the decrease in this object:

- See Page 7 of this document.

Our contract with Dime Oil for FY2014-2015 is \$3.0396 per gallon for diesel fuel (used for our school busses). There are some pieces of plant equipment and the school vans that use gasoline, which is subject to market price with no contract.

Object 420 – Textbooks

This object accounts for 0.16% of the total budget. It has decreased by -25.76% and the decrease reflects -0.06% of the 3.59% budget increase

This object includes the costs of all of our school textbooks and classroom periodicals used in instruction of our students. This includes new textbooks, replacement of textbooks, periodicals used in the classroom for every subject at every grade level.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 10,409	\$ 10,032	\$ 16,116	\$ 11,965	(\$ 4,151)	(25.76%)	(0.06%)

Major contributors to change in this Object:

- Many teachers are relying more on electronic sources of support and fewer textbooks
- Many of the textbooks purchased can now be done so using state and federal grants (such as REAP)

Object 430 – Library Books

This object accounts for 0.05% of the total budget, and does not contribute to the 3.59% increase

This object reflects the purchase of books in the school library that may be checked out for use by students.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 4,567	\$ 3,769	\$ 3,566	\$ 3,566	\$ 0	0%	0%

Major contributor to change in this object

As we increase our purchase of electronic resources, we are investing less in print material. This object may increase or decrease annually based upon the needs of the library and how those needs are to be met.

Object 540 – Equipment

This object accounts for 0.91% of the total budget, it has decreased by -16.68%, and the increase accounts for -0.19% of the 3.59% increase

This object includes both instructional, administrative, and maintenance equipment costs. It includes the copier lease, special education adaptive equipment, all technology equipment, and subject specific equipment for music, art, and physical education.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 77,410	\$ 179,734	\$ 79,528	\$ 66,263	(\$ 13,265)	(16.68%)	(0.19%)

Major contributor to this object:

This budget line has been reduced through the movement of many purchases to the grants budget as well as advances in technology, fewer special education students needing adaptive equipment, and a decrease in the need for new plant equipment.

Object 640 – Dues and Fees

This object is 0.31% of the total budget. It has decreased by -6.61%, and accounts for -0.02% of the 3.59% increase.

This object includes the cost of all dues and fees for the board of education, administration and special education. This includes membership in the Connecticut Association of Boards of Education (CABE), the Connecticut Association of School Superintendents (CAPSS), and all curriculum specific associations. It also includes costs for professional development for those employees that are not covered by AEA and MEUI contracts. It includes mandatory physical exams and drug screening for bus drivers.

FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs. FY13-14 Budget	FY14-15 vs. FY13-14 % Change	Portion of 3.59% budget Change
\$ 13,050	\$ 21,563	\$ 24,225	\$ 22,624	(\$ 1,601)	(6.61%)	(0.02%)

Major contributor to the change in this object:

This line has decreased due to staff members voluntarily waiving their memberships in certain organizations in the interest of keeping the budget down.

Object 700 – Audit Adjustments

This object's sole purpose is for recording adjustments per year-end audits, such as the ED001. Previously, it was used as a linking account for budget transfers. We plan to eliminating use this object and replacing it with a simpler transfer procedure.

We have placed \$500 in object line 01-2700-700-00000 to provide a funding source to address periodic cafeteria operational deficits should they occur.

We have placed \$30,499.75 in object line 01-2200-700-99999 (Miscellaneous) to accommodate the NET REDUCTIONS APPROVED BY BOE ON 4/1/14 from page 7 of this document, in the amount of \$ 30,499.75.

CONCLUSION

The Board of Education firmly believes that funding the education of our students is a collaborative effort between the Board of Finance, Board of Selectmen, the taxpayers and the Board of Education. We find that striking a balance between meeting all of the Federal and State requirements, as well as providing a quality education with cutting edge programs that serve the diverse needs of our students without an undue burden on taxpayers is difficult to say the least. This budget is our best effort at meeting those goals.

As the Board prepared the budget for the upcoming year it had to make some difficult decisions. We kept in mind our goals to improve the programs we have, and to begin others to meet the diverse needs of our students. This year some of our staff began some innovative programming in science, technology, engineering and math, a curriculum usually only found at a STEM academy. One of our goals is to expand this program and find innovative ways to connect it with other areas of study. For many years one of the goals has been to serve our gifted and talented students. It looks as if that goal may be met during the upcoming year through some creative scheduling, providing opportunities for some staff to utilize their areas of strength to educate and challenge gifted and talented students. The Board of Education also recognizes that community use of the School is an important part of being able to provide recreational programs. It continues to be our goal to allow community use of the building at no cost to them.

In considering the mandates we must meet, along with Board goals, and the necessity for a reasonable budget, the Board of Education has reduced some staffing for the upcoming school year. In this Budget a part-time custodial position is eliminated and some specialist positions have been reduced from full-time. It would have been our preference not to cut or reduce positions at all but ultimately we feel that it is necessary to find that balance between educational needs and the effect this budget has on the taxpayers. This is a challenge we expect to continue to face in the future and it will require all of us to continue to find innovative ways to support educational programming that help the students of Ashford to meet the challenges of high school, college and a global economy.

We wish to thank each of you for taking the time and the opportunity to understand the goals and the challenges that the Board of Education considers as it prepares the budget for the upcoming year. As taxpayers we are ever considerate of the decisions we make in the budgetary process and how those decisions affect the citizens of the Town of Ashford. We believe that by supporting this budget you will help us to provide an exemplary education for the students of Ashford that prepares them to successfully meet whatever challenges their futures may hold.

It is our sincere hope that this budget will receive the support of the Board of Finance, Board of Selectmen and the residents of Ashford so that the success of our goals is not jeopardized.

Ashford School Grants Budget

A complete grants narrative information handout is included in this presentation or may be viewed on our website, www.ashfordct.org.
Below is a summary of that presentation, highlighting the manner in which grant funds are applied to our budget.

Grant Type	2012 – 2013 Funds Awarded	2013 – 2014 Funds Awarded	2014 – 2015 Anticipated (as of 1/31/2014)
Title I – Improving Basic Program	\$ 56,042	\$ 47,181	\$ 42,335
	Grant will be used to fund 1.0FTE Math Interventionist Certified Staff for Middle School		
Title II – Part A Teachers	\$ 15,076	\$14,454	\$ 13,729
	Grant will be used to fund Professional Development expenses and substitute coverage		
Title III – ELL (EASTCONN)	\$ 1,189	\$ 1,000	\$ 840
	Grant will be used to fund professional services and supplies associated with World Language and ELL		
REAP – Rural Ed Assistance	\$ 31,780	\$ 40,666	\$ 48,799
	Grant will be used to fund the expansion of Innovative Program, such as STEM, school-wide		
IDEA Part B Sec.611 – Special Education Entitlement	\$ 110,262	\$ 102,456	\$ 100,351
	Grant will be used to fund 1.60FTE for two (2) Special Education Certified Staff		
IDEA Part B Sec.619 – Preschool Special Education	\$ 7,131	\$ 6,952	\$ 6,740
	Grant will be used to fund 0.15FTE for one (1) Special Education Certified Staff		
KARE – Primary Mental Health	\$ 16,788	\$ 16,047	\$ 15,325
	Grant will be used to fund Kids Are Really Exceptional (KARE) program and Positive Behavior Supports (PBS) program		
School Readiness	\$ 107,000	\$ 107,000	\$ 107,000
	Grant will be used to fund school readiness programs for pre-school children and their families		

Appendices

2014 - 2015 Ashford Board of Education Budget Presentation

Town of Ashford Town Meeting

April 22, 2014

Appendix A

FY 15 Object Budget with Detail

Account Number	Account Description	FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg	FY14-15 % of Budget
Certified Staff								
01-1100-111-00000	Elementary Certified Staff	774,441.00	788,034.48	857,706.00	909,886.50	52,180.50	6.08%	0.74%
01-1100-111-07100	ARRA Stabilization Elementary Staff	0.00	0.00	0.00	0.00	0.00		
01-1101-111-00001	Middle School Certified Staff	809,822.00	665,949.52	752,366.00	752,022.00	(344.00)	-0.05%	0.00%
01-1101-111-07102	ARRA Stabilization Middle Staff	0.00	0.00	0.00	0.00	0.00		
01-1102-111-02120	Remedial Certified Staff	0.00	0.00	0.00	0.00	0.00		
01-1103-111-01003	Art Certified Staff	72,667.00	72,666.88	75,349.00	61,995.60	(13,353.40)	-17.72%	-0.19%
01-1103-111-02003	Music Certified Staff	119,758.00	119,757.82	124,884.00	113,627.60	(11,256.40)	-9.01%	-0.16%
01-1104-111-00004	World Language Certified Staff	68,417.00	68,416.94	126,099.00	142,427.00	16,328.00	12.95%	0.23%
01-1106-111-04120	Enrichment Certified Staff	0.00	0.00	0.00	0.00	0.00		
01-1109-111-00009	Phys Ed/Health Certified Staff	214,751.00	214,750.99	150,448.00	123,741.20	(26,706.80)	-17.75%	-0.38%
01-1109-111-07104	ARRA Stabilization PE Staff	0.00	0.00	0.00	0.00	0.00		
01-1112-111-01012	Coaches	10,202.00	10,202.00	10,202.00	11,335.00	1,133.00	11.11%	0.02%
01-1112-111-02012	Program Advisors	3,575.00	4,079.00	6,095.00	5,238.00	(857.00)	-14.06%	-0.01%
01-1112-111-03012	Program Directors & Coordinators	5,040.00	4,028.00	4,032.00	4,151.00	119.00	2.95%	0.00%
01-1200-111-01120	SpEd Certified Staff	214,853.00	188,598.81	129,095.00	149,568.00	20,473.00	15.86%	0.29%
01-1200-111-02120	Remedial Certified Staff	100,461.00	137,461.80	124,517.00	112,909.60	(11,607.40)	-9.32%	-0.16%
01-1200-111-03120	Psychologist Certified Staff	120,581.00	120,580.98	123,993.00	120,031.00	(3,962.00)	-3.20%	-0.06%
01-1200-111-04120	Enrichment Certified Staff	40,648.00	40,647.88	41,938.00	43,678.00	1,740.00	4.15%	0.02%
01-1200-111-05120	Speech Certified Staff	51,242.00	51,242.10	54,065.00	56,309.00	2,244.00	4.15%	0.03%
01-1200-111-06220	DCF Placement Cert Salaries	0.00	0.00	0.00	0.00	0.00		
01-1200-111-07106	ARRA Stabilization Spec Ed Staff	0.00	0.00	0.00	0.00	0.00		
01-1200-111-07108	ARRA Stabilization Speech Staff	0.00	0.00	0.00	0.00	0.00		
01-2200-111-01220	Superintendent	139,458.00	145,036.35	65,266.00	68,924.00	3,658.00	5.60%	0.05%
01-2200-111-02220	Principal	100,000.00	115,000.07	115,000.00	121,936.50	6,936.50	6.03%	0.10%
01-2200-111-03220	Special Ed Director	52,428.00	52,427.96	52,428.00	57,006.60	4,578.60	8.73%	0.07%
01-2200-111-04220	Assistant Principal	0.00	0.00	79,770.00	84,770.00	5,000.00	6.27%	0.07%
01-2200-111-05220	Curriculum Director	0.00	0.00	0.00	0.00	0.00		
TOTAL Certified Staff		2,898,344.00	2,798,881.58	2,893,253.00	2,939,556.60	46,303.60	1.60%	0.66%

Account Number	Account Description	FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg	FY14-15 % of Budget
Non-Certified Staff								
01-1100-112-00000	Elementary Paraprofessional	0.00	0.00	0.00	0.00	0.00		
01-1100-112-00010	Regular Ed Paraprofessional	155,460.00	202,645.94	160,864.00	139,174.20	(21,689.80)	-13.48%	-0.31%
01-1101-112-00000	Middle School Paraprofessional	0.00	0.00	0.00	0.00	0.00		
01-1107-112-01007	Library Paraprofessional	24,567.00	12,634.11	25,544.00	0.00	(25,544.00)	-	-0.36%
01-1107-112-02007	Library Consultant	6,543.00	6,543.04	6,543.00	6,732.75	189.75	2.90%	0.00%
01-1112-112-01012	Athletic Officials	3,120.00	1,880.12	3,120.00	4,100.00	980.00	31.41%	0.01%
01-1112-112-02012	Extracurricular	0.00	0.00	0.00	0.00	0.00		
01-1112-112-03012	After School Activities Transport	4,445.00	5,837.05	4,445.00	1,670.73	(2,774.27)	-62.41%	-0.04%
01-1112-112-04012	Event Chaperones	2,982.00	1,386.00	2,982.00	2,500.00	(482.00)	-16.16%	-0.01%
01-1200-112-01120	Nursing Staff	50,559.00	52,448.61	55,007.00	61,872.11	6,865.11	12.48%	0.10%
01-1200-112-02120	SpEd Paraprofessional	249,852.00	256,113.95	270,419.00	277,234.65	6,815.65	2.52%	0.10%
01-1200-112-03120	SpEd Substitutes	25,000.00	21,074.38	45,000.00	45,000.00	0.00		
01-1200-112-06220	DCF Placement Non-Certified	0.00	0.00	0.00	0.00	0.00		
01-2200-112-00220	Business Manager	53,456.00	25,739.59	53,456.00	30,000.00	(23,456.00)	-43.88%	-0.33%
01-2200-112-01220	Bookkeeper	101,641.00	93,541.06	93,541.00	107,530.50	13,989.50	14.96%	0.20%
01-2200-112-02220	Superintendent's Secretary	45,841.00	47,840.97	47,841.00	53,508.00	5,667.00	11.85%	0.08%
01-2200-112-03220	Principal's Secretary	38,461.00	42,579.71	47,711.00	53,647.50	5,936.50	12.44%	0.08%
01-2200-112-04220	Substitute Teachers/Paras	65,000.00	84,405.98	65,000.00	80,000.00	15,000.00	23.08%	0.21%
01-2200-112-05220	Special Ed Secretary	32,896.00	32,895.98	32,896.00	35,380.11	2,484.11	7.55%	0.04%
01-2200-112-06220	Sub calling stipend	3,000.00	3,000.00	3,000.00	3,000.00	0.00		
01-2200-112-07220	BOE Meeting Minutes Stipend	0.00	1,000.00	0.00	1,000.00	1,000.00	100.00%	0.01%
01-2540-112-01254	Custodians	157,973.00	165,140.06	164,417.00	160,912.64	(3,504.36)	-2.13%	-0.05%
01-2540-112-02254	Summer Custodians	5,258.00	9,047.50	5,258.00	5,470.08	212.08	4.03%	0.00%
01-2540-112-04254	Custodian Substitutes	5,200.00	5,809.94	5,200.00	5,408.00	208.00	4.00%	0.00%
01-2540-112-05254	Emergency OT	1,000.00	0.00	1,000.00	1,000.00	0.00		
01-2540-112-06254	Community	500.00	0.00	500.00	500.00	0.00		
01-2550-112-01255	Drivers	199,028.00	224,273.16	126,301.00	138,030.48	11,729.48	9.29%	0.17%
01-2550-112-02255	Transportation Coordinator	17,644.00	17,069.68	14,125.00	14,406.48	281.48	1.99%	0.00%
01-2550-112-03255	Mechanic	49,086.00	49,442.80	39,269.00	47,873.00	8,604.00	21.91%	0.12%
01-2550-112-04255	Driver Sick/Personal Leave	10,496.00	18,023.10	10,710.00	5,140.80	(5,569.20)	-52.00%	-0.08%
01-2550-112-05255	Class Trip Transportation	6,328.00	7,197.27	6,328.00	6,328.35	0.35	0.01%	0.00%

Account Number	Account Description	FY12-13 Budget	FY12-13 Actual	FY13-14 Budget	FY14-15 Proposed Budget	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg	FY14-15 % of Budget
01-2600-112-01260	Technology Paraprofessional	0.00	0.00	0.00	25,304.40	25,304.40	100.00%	0.36%
01-2600-112-02260	Technology Consultant	68,510.00	85,000.00	80,000.00	80,000.00	0.00		
TOTAL Non-Certified Staff		1,383,846.00	1,472,570.00	1,370,477.00	1,392,724.78	22,247.78	1.62%	0.32%
Insurance								
01-2200-200-01220	Medical/Dental Insurance	1,023,501.00	959,622.08	990,293.00	1,134,016.01	143,723.01	14.51%	2.04%
01-2200-200-01230	Group Life Insurance	11,457.00	10,779.11	10,418.00	9,521.57	(896.43)	-8.60%	-0.01%
01-2200-200-02220	Workers Compensation Insurance	64,153.00	60,844.68	69,025.00	65,653.00	(3,372.00)	-4.89%	-0.05%
TOTAL Insurance		1,099,111.00	1,031,245.87	1,069,736.00	1,209,190.57	139,454.57	13.04%	1.98%
Other Insurances								
01-2200-205-01220	Social Security/Medicare Costs	148,463.00	151,721.80	150,643.00	171,606.41	20,963.41	13.92%	0.30%
01-2200-205-02220	Non-Certified Retirement Costs	31,725.00	28,758.46	30,131.00	28,154.62	(1,976.38)	-6.56%	-0.03%
01-2200-205-02230	Non-Certified Other Benefits	30,000.00	31,108.29	22,243.00	22,600.00	357.00	1.60%	0.01%
01-2200-205-03220	Unemployment Compensation Cost	17,750.00	29,843.63	36,000.00	20,000.00	(16,000.00)	-44.44%	-0.23%
01-2200-205-04220	Cert Retirement Healthcare	15,647.00	30,404.20	23,827.00	17,770.25	(6,056.75)	-25.42%	-0.09%
01-2200-205-04230	Certified Other Benefits	26,007.00	28,915.45	21,731.00	72,500.00	50,769.00	233.62%	0.72%
01-2200-205-05220	Vol. Retirement Incentive Plan	0.00	0.00	0.00	0.00	0.00		
TOTAL Other Insurances		269,592.00	300,751.83	284,575.00	332,631.28	48,056.28	16.89%	0.68%
Instructional Improvement								
01-2200-312-01220	Workshop Sub Pay	5,000.00	3,628.30	5,000.00	3,000.00	(2,000.00)	-40.00%	-0.03%
01-2200-312-02220	Teacher Workshops	8,000.00	5,062.00	8,000.00	8,000.00	0.00		
01-2200-312-03220	Curriculum Development	0.00	70.00	14,000.00	8,000.00	(6,000.00)	-42.86%	-0.09%
01-2200-312-04220	District Professional Dev Days	750.00	3,273.00	1,750.00	1,750.00	0.00		
01-2200-312-05220	CT TEAM Mentor	600.00	780.00	2,000.00	3,000.00	1,000.00	50.00%	0.01%
01-2200-312-06220	AEA Tuition Reimbursement	10,000.00	10,000.00	10,000.00	10,000.00	0.00		
01-2200-312-07220	MEUI Tuition Reimbursement	3,000.00	0.00	3,000.00	3,000.00	0.00		
01-2200-312-08220	Curriculum Writing (Math)	0.00	0.00	7,000.00	0.00	(7,000.00)	-100.00%	-0.10%
TOTAL Instructional Improvement		27,350.00		22,813.30	36,750.00	(14,000.00)	-27.59%	-0.20%
Professional Services								
01-1200-319-01120	Speech Outsourced	40,000.00	33,963.80	40,000.00	40,000.00	0.00		
01-1200-319-02120	Training Seminars	6,000.00	2,905.68	7,000.00	7,000.00	0.00		
01-1200-319-03120	OT Outsourced	60,000.00	55,563.30	60,000.00	60,000.00	0.00		
01-1200-319-04120	Evaluations Outsourced	10,000.00	12,450.00	12,000.00	10,500.00	(1,500.00)	-12.50%	-0.02%

Account Number	Account Description	FY12-13 Original Budget	FY12-13 Actual	FY13-14 Original Budget	FY14-15 Proposed Budget	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg	FY14-15 % of Budget
01-1200-319-05120	Physical Therapy Outsourced	10,000.00	6,700.00	10,000.00	10,000.00	0.00		
01-1200-319-06120	Behavioral Therapy Outsourced	48,000.00	31,920.00	40,000.00	42,500.00	2,500.00	6.25%	0.04%
01-1200-319-07120	Assistive Technology/ACC	4,000.00	5,674.99	5,000.00	0.00	(5,000.00)	-100.00%	-0.07%
01-1200-319-08120	Spec Ed Consultant	0.00	0.00	0.00	0.00	0.00		
01-1200-319-09120	Pre-K Screening	1,500.00	45.25	0.00	0.00	0.00		
01-2200-319-01220	Legal	15,000.00	8,812.00	45,000.00	45,000.00	0.00		
01-2200-319-02220	Audit	15,000.00	15,000.00	15,000.00	18,000.00	3,000.00	20.00%	0.04%
01-2200-319-03220	Data Processing	15,600.00	13,309.36	12,500.00	12,500.00	0.00		
01-2200-319-04220	Consultant	15,000.00	2,250.00	32,000.00	10,000.00	(22,000.00)	-68.75%	-0.31%
01-2200-319-05220	Volunteer Screening	600.00	396.00	600.00	600.00	0.00		
	TOTAL Professional Services	240,700.00	188,990.38	279,100.00	256,100.00	(23,000.00)	-8.24%	-0.33%
Utilities								
01-2540-321-00000	Plant Utilities	0.00	0.00	0.00	0.00	0.00		
01-2540-321-00254	Plant Utilities	85,000.00	70,550.61	85,000.00	78,000.00	(7,000.00)	-8.24%	-0.10%
	TOTAL Utilities	85,000.00	70,550.61	85,000.00	78,000.00	(7,000.00)	-8.24%	-0.10%
Maintenance								
01-1200-322-15254	Spec Ed Equip Maintenance	2,000.00	0.00	2,000.00	1,000.00	(1,000.00)	-50.00%	-0.01%
01-2200-322-00220	Administrative Equipment Maint.	500.00	140.00	500.00	300.00	(200.00)	-40.00%	0.00%
01-2540-322-01254	Rubbish Removal	8,000.00	7,302.57	8,000.00	8,000.00	0.00		
01-2540-322-02254	Asbestos Monitoring	350.00	350.00	350.00	660.00	310.00	88.57%	0.00%
01-2540-322-03254	Water	9,000.00	16,784.10	11,400.00	14,000.00	2,600.00	22.81%	0.04%
01-2540-322-04254	General Maintenance & Repairs	14,000.00	3,312.29	16,000.00	16,000.00	0.00		
01-2540-322-05254	Sanitary System	4,000.00	3,787.00	5,000.00	5,000.00	0.00		
01-2540-322-06254	Fire Equipment	7,000.00	7,445.00	10,000.00	10,000.00	0.00		
01-2540-322-07254	Generator Maintenance	2,500.00	7,596.55	6,000.00	6,000.00	0.00		
01-2540-322-08254	Boiler	15,000.00	9,684.50	15,500.00	13,000.00	(2,500.00)	-16.13%	-0.04%
01-2540-322-09254	Grounds Upkeep	3,000.00	10,010.27	3,000.00	3,000.00	0.00		
01-2540-322-10254	Painting	500.00	7,601.47	5,400.00	1,000.00	(4,400.00)	-81.48%	-0.06%
01-2540-322-11254	Floor Covering	0.00	17,914.55	5,000.00	0.00	(5,000.00)	-100.00%	-0.07%
01-2540-322-12254	Roof Maintenance	5,000.00	3,802.23	5,000.00	5,500.00	500.00	10.00%	0.01%
01-2540-322-13254	Renovations	0.00	0.00	0.00	0.00	0.00		
01-2540-322-14254	Radon Testing	300.00	0.00	300.00	300.00	0.00		

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01-2540-322-15254	HVAC Maintenance	6,000.00	7,175.95	5,000.00	8,000.00	3,000.00	60.00%	0.04%
	TOTAL Maintenance	77,150.00	102,906.48	98,450.00	91,760.00	(6,690.00)	-6.80%	-0.10%
Equipment Maintenance								
01-1103-323-02003	Music Instrument Maintenance	600.00	559.50	600.00	600.00	0.00		
01-1107-323-01007	Audio Visual Equipment Maint	850.00	0.00	850.00	0.00	(850.00)	-100.00%	-0.01%
01-1109-323-00009	Phys Ed/Health Equipment Maint	0.00	0.00	0.00	0.00	0.00		
01-2600-323-02260	Tech Equip Maint	3,000.00	0.00	3,000.00	3,000.00	0.00		
	TOTAL Equipment Maintenance	4,450.00	559.50	4,450.00	3,600.00	(850.00)	-19.10%	-0.01%
Liability Insurance								
01-2200-324-00254	Student Accident Insurance	995.00	995.00	995.00	995.00	0.00		
01-2540-324-00254	Plant Insurance	21,554.00	21,125.50	21,130.00	21,715.00	585.00	2.77%	0.01%
01-2550-324-00255	Transportation Insurance	21,554.00	21,125.50	12,680.00	12,680.00	0.00		
	TOTAL Liability Insurance	44,103.00	43,246.00	34,805.00	35,390.00	585.00	1.68%	0.01%
Transportation								
01-1200-331-00120	SpEd Transportation	77,010.00	31,629.13	97,320.00	69,807.90	(27,512.10)	-28.27%	-0.39%
01-2550-331-01120	Class Trip Tolls & Parking	0.00	67.00	100.00	100.00	0.00		
	TOTAL Transportation	77,010.00	31,696.13	97,420.00	69,907.90	(27,512.10)	-28.24%	-0.39%
Communication								
01-2200-340-01220	Telephone	6,500.00	6,720.42	6,500.00	7,000.00	500.00	7.69%	0.01%
01-2200-340-02220	Postage	6,500.00	7,923.99	4,000.00	4,000.00	0.00		
01-2200-340-03220	Internet	200.00	125.35	200.00	0.00	(200.00)	-100.00%	0.00%
01-2200-340-04220	Advertising	650.00	460.00	500.00	500.00	0.00		
	TOTAL Communication	13,850.00	15,229.76	11,200.00	11,500.00	300.00	2.68%	0.00%
Outside Services								
01-1100-370-05120	Elem Out of District Tuition	0.00	0.00	0.00	0.00	0.00		
01-1101-370-02120	RE Homebound Tutoring	0.00	24.00	0.00	0.00	0.00		
01-1101-370-05120	MS Out of District Tuition	7,480.00	0.00	7,480.00	27,100.00	19,620.00	262.30%	0.28%
01-1102-370-04120	After School Math Support	0.00	0.00	0.00	0.00	0.00		
01-1200-370-01120	Outplacement Tuition	316,000.00	207,688.50	216,820.00	281,600.00	64,780.00	29.88%	0.92%
01-1200-370-02120	Homebound Instruction/Tutoring	1,500.00	12,600.00	12,800.00	5,000.00	(7,800.00)	-60.94%	-0.11%
01-1200-370-03120	Extended School Year	31,000.00	35,379.50	35,000.00	37,000.00	2,000.00	5.71%	0.03%

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01-1200-370-04120	After School Math Support	0.00	0.00	0.00	0.00	0.00		
	TOTAL Outside Services	355,980.00	255,692.00	272,100.00	350,700.00	78,600.00	28.89%	1.12%
	Purchased Services							
01-2200-390-01220	Contract Mileage	2,000.00	1,829.04	2,000.00	2,000.00	0.00		
01-2200-390-02220	Printing	500.00	138.00	500.00	1,000.00	500.00	100.00%	0.01%
01-2550-390-01255	Fleet Maintenance	67,000.00	62,122.18	44,072.00	44,072.00	0.00		
01-2550-390-02255	Bus Facility Building Usage	6,000.00	5,758.00	3,600.00	3,600.00	0.00		
	TOTAL Purchased Services	75,500.00	69,847.22	50,172.00	50,672.00	500.00	1.00%	0.01%
	Supplies							
01-1100-410-01000	Elementary General Supplies	3,732.00	16,283.75	3,894.00	4,000.00	106.00	2.72%	0.00%
01-1100-410-02000	Elementary Reading Supplies	1,772.00	3,979.45	1,169.00	1,124.00	(45.00)	-3.85%	0.00%
01-1100-410-03000	Elementary Math Supplies	3,526.00	4,962.10	4,037.00	1,212.00	(2,825.00)	-69.98%	-0.04%
01-1100-410-04000	Elementary Lang Arts Supplies	3,736.00	7,176.83	2,630.00	1,125.00	(1,505.00)	-57.22%	-0.02%
01-1100-410-05000	Elementary Health Supplies	1,315.00	3,319.20	844.00	500.00	(344.00)	-40.76%	0.00%
01-1100-410-06000	Elementary Science Supplies	514.00	2,116.69	389.00	389.00	0.00		
01-1100-410-07000	Elem Social Studies Supplies	1,184.00	1,200.74	952.00	500.00	(452.00)	-47.48%	-0.01%
01-1100-410-08000	Assessments	1,115.00	8,859.83	433.00	6,800.00	6,367.00	1470.44%	0.09%
01-1100-410-09000	Elementary Art Supplies	14.00	186.32	112.00	112.00	0.00		
01-1101-410-01001	Middle School General Supplies	2,330.00	12,644.38	3,789.00	4,000.00	211.00	5.57%	0.00%
01-1101-410-02001	Middle School LA Supplies	458.00	2,803.56	1,149.00	275.00	(874.00)	-76.07%	-0.01%
01-1101-410-03001	Middle School Math Supplies	2,505.00	2,888.83	2,552.00	650.00	(1,902.00)	-74.53%	-0.03%
01-1101-410-04001	Middle School Reading Supplies	693.00	1,223.11	402.00	275.00	(127.00)	-31.59%	0.00%
01-1101-410-05001	Middle School Science Supplies	3,252.00	2,327.75	1,364.00	2,800.00	1,436.00	105.28%	0.02%
01-1101-410-06001	Middle School Social Stud Supp	277.00	1,510.59	239.00	100.00	(139.00)	-58.16%	0.00%
01-1101-410-07001	Middle School Testing Supplies	0.00	159.98	239.00	150.00	(89.00)	-37.24%	0.00%
01-1102-410-04120	Remedial Supplies	0.00	0.00	0.00	0.00	0.00		
01-1102-410-08120	SRBI AT Products	0.00	0.00	0.00	0.00	0.00		
01-1103-410-01003	Art Supplies	1,070.00	2,123.88	2,000.00	2,000.00	0.00		
01-1103-410-02003	General Music Supplies	210.00	353.49	367.00	367.00	0.00		
01-1103-410-03003	Choral Supplies	1,474.00	2,390.12	1,586.00	1,500.00	(86.00)	-5.42%	0.00%
01-1103-410-04003	Band Supplies	1,590.00	2,347.58	1,360.00	1,500.00	140.00	10.29%	0.00%
01-1104-410-00004	World Language Supplies	615.00	111.32	650.00	700.00	50.00	7.69%	0.00%
01-1104-410-06120	ELL Supplies	0.00	0.00	0.00	0.00	0.00		

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01-1106-410-03120	Enrichment Supplies	0.00	0.00	0.00	0.00	0.00		
01-1107-410-01007	Library Supplies	600.00	14.87	113.00	405.00	292.00	258.41%	0.00%
01-1107-410-02007	Library Periodicals	1,100.00	895.24	860.00	860.00	0.00		
01-1107-410-03007	Library Non-Print Supplies	0.00	0.00	0.00	0.00	0.00		
01-1109-410-01009	Phys Ed Supplies	1,314.00	3,817.76	848.00	1,000.00	152.00	17.92%	0.00%
01-1109-410-02009	Health Supplies	215.00	0.00	227.00	100.00	(127.00)	-55.95%	0.00%
01-1112-410-01012	Graduation Supplies	1,000.00	1,043.42	1,000.00	1,000.00	0.00		
01-1112-410-02012	Athletic Supplies	825.00	195.00	700.00	700.00	0.00		
01-1112-410-04012	After School Insurance Costs	0.00	0.00	0.00	0.00	0.00		
01-1200-410-01120	SpEd Instructional Supplies	2,500.00	6,092.73	1,745.00	3,500.00	1,755.00	100.57%	0.02%
01-1200-410-01130	Gifted Program Supplies	0.00	0.00	5,234.00	4,400.00	(834.00)	-15.93%	-0.01%
01-1200-410-01140	CORR Life Skills Supplies	0.00	0.00	1,309.00	1,000.00	(309.00)	-23.61%	0.00%
01-1200-410-01150	Behavior Support Supplies	0.00	0.00	872.00	600.00	(272.00)	-31.19%	0.00%
01-1200-410-02120	Special Ed. Assessment Supplies	3,500.00	1,531.08	5,670.00	5,500.00	(170.00)	-3.00%	0.00%
01-1200-410-03120	Enrichment Supplies	300.00	2,088.67	545.00	2,500.00	1,955.00	358.72%	0.03%
01-1200-410-04120	Remedial Supplies	167.00	0.00	304.00	304.00	0.00		
01-1200-410-05120	Medical Supplies	2,300.00	2,173.09	2,300.00	3,000.00	700.00	30.43%	0.01%
01-1200-410-06120	ELL Supplies	115.00	95.00	79.00	79.00	0.00		
01-1200-410-07120	SpEd Software/Supplies	2,500.00	2,948.35	1,090.00	2,000.00	910.00	83.49%	0.01%
01-1200-410-08120	Special Needs Products (SIT)	0.00	0.00	0.00	0.00	0.00		
01-2200-410-01220	Administrative Office Supplies	3,000.00	2,789.36	3,000.00	3,000.00	0.00		
01-2200-410-02220	Report Cards	0.00	0.00	0.00	5,000.00	5,000.00	100.00%	0.07%
01-2200-410-03220	BOE Newsletter	0.00	0.00	0.00	0.00	0.00		
01-2200-410-04220	Copier Paper	6,000.00	5,728.80	6,000.00	6,000.00	0.00		
01-2540-410-01254	Plant Floor Supplies	6,000.00	6,102.80	4,602.00	5,000.00	398.00	8.65%	0.01%
01-2540-410-02254	Plant Cleaning Supplies	3,000.00	3,513.85	2,959.00	2,000.00	(959.00)	-32.41%	-0.01%
01-2540-410-03254	Plant General Supplies	5,400.00	1,851.17	4,602.00	5,000.00	398.00	8.65%	0.01%
01-2540-410-04254	Plant Paper Supplies	10,000.00	11,084.30	7,232.00	10,000.00	2,768.00	38.27%	0.04%
01-2540-410-05254	Plant Lighting Supplies	2,000.00	1,243.44	2,630.00	1,300.00	(1,330.00)	-50.57%	-0.02%
01-2540-410-06254	Plant Tools	0.00	0.00	6,575.00	0.00	(6,575.00)	-100.00%	-0.09%
01-2550-410-02254	Transportation Clean Supplies	0.00	152.24	150.00	150.00	0.00		
01-2550-410-04254	Transportation Paper Supplies	0.00	257.44	250.00	200.00	(50.00)	-20.00%	0.00%

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01-2560-410-01256	Supplies	0.00	(56.00)	0.00	0.00	0.00		
01-2560-410-02256	Manage Breakfast Program	650.00	0.00	0.00	0.00	0.00		
01-2600-410-01260	Technology Elementary Supplies	2,200.00	2,022.98	2,043.00	2,043.00	0.00		
01-2600-410-02260	Technology Middle School Supplies	8,265.00	2,157.67	4,085.00	4,085.00	0.00		
01-2600-410-03260	Technology Arts Supplies	470.00	81.70	436.00	436.00	0.00		
01-2600-410-04260	Technology Tech Ed Supplies	0.00	0.00	0.00	0.00	0.00		
01-2600-410-05260	Technology Library Supplies	1,600.00	0.00	1,485.00	1,485.00	0.00		
01-2600-410-06260	Technology SpEd Supplies	1,000.00	351.74	0.00	0.00	0.00		
01-2600-410-07260	Technology Admin Supplies	1,740.00	1,627.01	6,258.00	6,258.00	0.00		
01-2600-410-08260	Technology Subscriptions	17,645.00	31,277.20	27,853.00	25,000.00	(2,853.00)	-10.24%	-0.04%
TOTAL Supplies		116,788.00	170,050.41	133,213.00	133,984.00	771.00	0.58%	0.01%
Fuel								
01-2540-411-00254	Plant Fuel	107,693.00	107,605.07	109,798.00	106,651.00	(3,147.00)	-2.87%	-0.04%
TOTAL Fuel		107,693.00	107,605.07	109,798.00	106,651.00	(3,147.00)	-2.87%	-0.04%
Fuel								
01-2550-412-01255	Diesel	88,346.00	70,774.09	49,770.00	38,500.00	(11,270.00)	-22.64%	-0.16%
01-2550-412-02255	Gasoline	18,000.00	11,313.51	18,000.00	15,000.00	(3,000.00)	-16.67%	-0.04%
TOTAL Fuel		106,346.00	82,087.60	67,770.00	53,500.00	(14,270.00)	-21.06%	-0.20%
Textbooks								
01-1100-420-01000	Elementary Supplemental Texts	0.00	0.00	3,900.00	2,500.00	(1,400.00)	-35.90%	-0.02%
01-1100-420-02000	Elementary Curriculum Upgrade	4,448.00	4,347.50	3,273.00	3,000.00	(273.00)	-8.34%	0.00%
01-1100-420-03000	Elementary Replacement Texts	100.00	0.00	0.00	0.00	0.00		
01-1100-420-04000	Elementary Periodicals	512.00	1,392.59	515.00	515.00	0.00		
01-1101-420-01001	Middle School Supplemental Tex	0.00	0.00	3,892.00	2,500.00	(1,392.00)	-35.77%	-0.02%
01-1101-420-02001	Middle School Reading Texts	0.00	0.00	0.00	0.00	0.00		
01-1101-420-03001	Middle School Periodicals	766.00	1,353.71	326.00	350.00	24.00	7.36%	0.00%
01-1101-420-04001	Middle School Replacement Text	101.00	0.00	0.00	0.00	0.00		
01-1101-420-05001	Middle School Curriculum Upgrade	1,982.00	2,113.92	1,630.00	2,000.00	370.00	22.70%	0.01%
01-1103-420-00003	Art Textbooks	0.00	737.07	200.00	100.00	(100.00)	-50.00%	0.00%
01-1104-420-00004	World Language Textbooks	0.00	(117.00)	0.00	0.00	0.00		
01-1109-420-00009	Phys Ed/Health Textbooks	0.00	0.00	0.00	0.00	0.00		
01-1200-420-00120	SpEd & Support Textbooks	0.00	0.00	0.00	0.00	0.00		

Account Number	Account Description	FY12-13 Original Budget	FY12-13 Actual	FY13-14 Original Budget	FY14-15 Proposed Budget	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg	FY14-15 % of Budget
01-1200-420-00130	Specialized Text (NIMAS)	2,500.00	204.16	2,380.00	1,000.00	(1,380.00)	-57.98%	-0.02%
	TOTAL Textbooks	10,409.00	10,031.95	16,116.00	11,965.00	(4,151.00)	-25.76%	-0.06%
Library Books								
01-1107-430-01007	Library Books Grades K-4	2,306.00	1,857.12	1,783.00	1,783.00	0.00		
01-1107-430-02007	Library Books Grade 5-8	2,261.00	1,912.02	1,783.00	1,783.00	0.00		
	TOTAL Library Books	4,567.00	3,769.14	3,566.00	3,566.00	0.00		0.00%
Equipment								
01-1100-540-00000	Elementary Equipment	429.00	269.00	280.00	350.00	70.00	25.00%	0.00%
01-1100-540-00013	Elementary Furniture	0.00	0.00	699.00	500.00	(199.00)	-28.47%	0.00%
01-1101-540-00001	Middle School Equipment	580.00	0.00	580.00	350.00	(230.00)	-39.66%	0.00%
01-1101-540-00014	Middle School Equip(furniture)	1,279.00	800.00	1,279.00	500.00	(779.00)	-60.91%	-0.01%
01-1103-540-01003	Music Equipment	747.00	825.00	1,290.00	1,290.00	0.00		
01-1107-540-01007	Library Equip/Furniture	0.00	917.00	3,000.00	0.00	(3,000.00)	-100.00%	-0.04%
01-1109-540-01009	Phys Ed Equipment	382.00	0.00	1,000.00	1,000.00	0.00		
01-1109-540-02009	Health Equipment	0.00	0.00	0.00	0.00	0.00		
01-1200-540-01120	AT Equipment Rental	5,000.00	2,383.00	5,000.00	3,000.00	(2,000.00)	-40.00%	-0.03%
01-1200-540-02120	Adaptive Equipment	10,000.00	1,555.06	5,000.00	2,000.00	(3,000.00)	-60.00%	-0.04%
01-1200-540-03120	Sp Ed AT/Technology Equipment	0.00	0.00	5,000.00	4,000.00	(1,000.00)	-20.00%	-0.01%
01-2200-540-01220	Copier Lease	32,280.00	32,806.16	33,419.00	33,419.00	0.00		
01-2200-540-02220	Administrative Equip/Furn	613.00	2,725.55	181.00	200.00	19.00	10.50%	0.00%
01-2540-540-00254	Plant Equipment	10,000.00	6,085.78	10,000.00	6,000.00	(4,000.00)	-40.00%	-0.06%
01-2600-540-01260	Technology Elementary Equip	0.00	70,160.42	4,269.00	4,269.00	0.00		
01-2600-540-02260	Technology Middle School Equip	0.00	35,866.66	3,025.00	3,025.00	0.00		
01-2600-540-03260	Technology Admin Equip	2,000.00	3,722.20	1,480.00	1,400.00	(80.00)	-5.41%	0.00%
01-2600-540-04260	Technology Tech Ed Equip	0.00	677.00	0.00	0.00	0.00		
01-2600-540-05260	Technology Network Equip	5,000.00	0.00	1,480.00	1,480.00	0.00		
01-2600-540-06260	Technology SpEd/Support Equip	9,100.00	20,941.00	1,480.00	3,480.00	2,000.00	135.14%	0.03%
01-2600-540-08260	Technology Art Equip	0.00	0.00	1,066.00	0.00	(1,066.00)	-100.00%	-0.02%
01-2600-540-09000	Home Depot Rebate Expense	0.00	0.00	0.00	0.00	0.00		
	TOTAL Equipment	77,410.00	179,733.83	79,528.00	66,263.00	(13,265.00)	-16.68%	-0.19%

Account Number	Account Description	FY12-13 Original Budget	FY12-13 Actual	FY13-14 Original Budget	FY14-15 Proposed Budget	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg	FY14-15 % of Budget
Dues & Fees								
01-1200-640-00120	SpEd Dues & Fees	750.00	632.00	750.00	700.00	(50.00)	-6.67%	0.00%
01-1200-640-00130	SpEd Extra Curricular Fees	0.00	0.00	0.00	150.00	150.00	100.00%	0.00%
01-2200-640-01120	Character Dev Train & Material	0.00	0.00	4,400.00	2,000.00	(2,400.00)	-54.55%	-0.03%
01-2200-640-01220	Dues & Fees	7,000.00	8,288.00	7,675.00	7,675.00	0.00		
01-2200-640-02220	Board of Education Expenses	1,000.00	590.21	1,000.00	1,000.00	0.00		
01-2200-640-03220	Professional Development	3,000.00	10,532.50	9,000.00	9,000.00	0.00		
01-2200-640-04220	Principal's Discretionary Fund	300.00	455.50	800.00	800.00	0.00		
01-2200-640-05220	Medical/Screenings	1,000.00	1,035.00	600.00	1,299.00	699.00	116.50%	0.01%
01-2200-640-06220	Penalty Fees & Interest	0.00	2.83	0.00	0.00	0.00		
01-2200-640-07220	Stop Check Payment Fee	0.00	27.00	0.00	0.00	0.00		
TOTAL Dues & Fees		13,050.00	21,563.04	24,225.00	22,624.00	(1,601.00)	-6.61%	-0.02%
Audit Adjustments								
01-2200-700-99999	Miscellaneous	0.00	0.00	2.00	30,499.75	30,497.75	0.00%	0.43%
01-2700-700-00000	Operating Transfers Out-Cafe	0.00	37,922.83	0.00	500.00	500.00	100.00%	0.01%
01-2700-700-00001	XFR to 1% Fund	0.00	62,263.84	0.00	0.00	0.00		
01-2700-700-00005	Audit Adjustments	0.00	8,240.76	0.00	0.00	0.00		
TOTAL Audit Adjustments		0.00	108,427.43	2.00	30,999.75	30,997.75	0.00%	0.44%
01-2200-910-00000	Supplement Appropriation	0.00	0.00	0.00	0.00	0.00		
General Fund (01) Totals		7,088,249.00	7,088,249.13	7,035,706.00	7,288,035.88	252,329.88	100.00%	3.59%

Appendix B

Enrollment, Class Size, and Faculty Charts

Grade/ Subject	Enrollment Projected for 2014-2015	2013-2014 Certified Staff FTE And Number of Classes Per Grade	2014-2015 Certified Staff FTE And Number of Classes Per Grade Proposed BOE Budget	Certified Staff FTE And number of Classes Per Grade Changes Reflected in Budget Proposal
PK	42/48	2	2	
K	42	3	3	
1	43	2	3	+1
2	31	3	2	-1
3	49	3	3	
4	43	3	2	-1
5	39	3	3	
6	51	2	3	+1
7	34	3	3	
8	49	3	3	
Specials				
Art	428	1	.8	-.2
General/ Choral Music	428	1	.8	-.2
Instrumental Music	Serves 4-8 only 223	1	1	
P.E.	428	1	.8	-.2
Health	Grades 3-8 – 263	1	.8	-.2
Secondary Reading Specialist	181	1	.8	-.2
Elementary Reading Specialist	205	1	.8	-.2
Data Coach	428	0	.2	+.2
Total	Current School Enrollment 428	34	33	-1

**Ashford School
Enrollment by Grade**

Grade	2012-2013* as of 10/1/12 Classes/Class size	2013-2014* as of 10/1/13 Classes/Class size	2014-2015 Estimated Classes/Class size
PK AM & PM	40 4@10 each	42 4@10/11/10/11	48 4@12 each
K	36 3@11/12/13	42 3@14/14/14	42 3@14/14/14
1	49 3@15/17/17	32 2@16/16	42 3@14/14/14
2	44 3@14/15/15	49 3@16/16/17	32 2@16/16
3	37 2@18/19	43 3@14/14/15	49 3@16/16/17
4	52 3@17/17/18	38 3@12/13/13	43 2@21/22
5	33 2@16/17	49 3@16/16/17	38 3@12/13/13
6	49 3@16/16/17	33 2@16/17	49 3@16/16/17
7	45 3@15/15/15	47 3@15/16/16	33 3@11/11/11
8	54 3@18/18/18	47 3@15/16/16	47 3@15/16/16
Total	439	422	423

**Source: CSDE Public School Information Systems fall data collection report*

Appendix C

Region #19 Transportation Budget

FY14-15 EO Smith Transportation Costs

Description	Hours	Rate	# Days or # Weeks	Total		
3hrs/day x 6 runs	18	\$21.42	192	\$74,027.52		
late run 1.5 hr x 2runs x 2 days	6	\$21.42	35	\$4,498.20		
sick time 3/hrs day x 6 runs	18	\$21.42	15	\$5,783.40		
Transportation Coordinator (0.4 FTE)	6	\$23.54	38	\$5,367.12	Total Driver Salaries	\$89,676.24
ER SS/Medicare Match 7.65% of Salaries				\$6,860.23		
ER 403b Plan Contribution 2.5% of Salaries				\$2,241.91		
Worker's Compensation 12.52% of Salaries				\$11,227.47		
Total Healthcare Benefits Prorated at 40%				\$29,439.21		
Total Life Insurance Prorated at 40%				\$326.69	Total Driver Benefits	\$50,095.50
					Total Driver Costs	\$139,771.74
Mechanic Annual Salary	Salary	FTE		\$10,714.00	Total Mechanic Salary	\$10,714.00
	53,570	0.20				
ER SS/Medicare Match 7.65% of Salaries				\$819.62		
ER 403b Plan Contribution 2.5% of Salaries				\$267.85		
Worker's Compensation 5.99% of Salaries				\$641.77		
Total Healthcare Benefits Prorated 20%				\$4,354.28		
Total Life Insurance Prorated at 20%				\$16.32	Total Mechanic Benefits	\$6,099.84
					Total Mechanic Costs	\$16,813.84
Estimated Fuel	Mileage	MPG	# days	cost/gal		
TOTAL RUNS	522	49	1158	\$3.0396	Total Estimated Fuel	\$37,256.81
Other Costs	rate	#	%	total		
Liability (LAP) Insurance	\$21,124.00	1	40%	\$8,449.60		
Fleet Maintenance	\$73,455.00	1	40%	\$29,382.00		
COSTA Dues	\$465.00	1	40%	\$186.00		
Driver Medical Exams/Drug Screening	\$1,700.00	1	40%	\$680.00		
Bus Facility Building Usage	\$6,000.00	1	40%	\$2,400.00	Total Other Costs	\$41,097.60
Transportation Cost Summary	Total Driver Costs		\$139,771.74			
	Total Mechanic Costs		\$16,813.84			
	Total Fuel Costs		\$37,256.81			
	Total Other Costs		\$41,097.60			
Total EO Smith Transportation Costs						\$ 234,939.99

Appendix D

Special Education Budget Lines Affected by \$60,000 Excess Cost Reduction

Account Number	Account Description	FY12-13 Budget	FY13-14 Budget	FY14-15 Proposed Budget*	FY14-15 vs FY13-14 Inc/(Dec)	FY14-15 vs FY13-14 % Chg.	FY14-15 % of Budget
01-1200-370-01120	Outplacement Tuition	316,000.00	216,820.00	281,600	64,780.00	29.88%	0.92%

* Does not include the \$60,000 in special education expenses anticipated to be offset by excess cost revenue.

Excess Cost Calculation Worksheet

This confidential worksheet demonstrates the calculation upon which Excess Cost Sharing is based in the Ashford School budget. The \$60,000 excess cost fund is based upon the projection of two students meeting the state threshold.

In our budget proposal we deduct \$60,000 from our total request for excess cost reimbursement rather than the full potential reimbursement of \$86,024.71 because that is the deduction formula recommended by the Board of Finance last year. That is, it was recommended that the deduction be \$60,000 last year when the estimated reimbursement of excess cost could have reached as much as \$87,000 because we cannot predict full reimbursement from the state, and that amount of \$60,000 was determined to be a safe estimate that would not leave the town or the school short of special education funds.

	Actual Cost	Threshold	Amt. over Threshold	Predicted 80% Excess Cost Funds
Student #1	\$ 176,539.78	\$ 71,224.00	\$105,315.78	\$ 84,252.62
Student #2	\$ 73,439.12	\$ 71,224.00	\$ 2,215.12	\$ 1,772.09
TOTAL	\$249,978.90	\$71,224.00	\$107,530.90	\$ 86,024.71

If you have any questions regarding this document please forward them to Dr. Longo.

You can find more detail and many support documents on the Ashford School Website.

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