

The Pomfret Board of Education

Memo

To: The Pomfret Board of Finance
From: Richard Schad, Chair Pomfret Board of Education
Date: March 11, 2013
Re: **Submittal of the Board of Education 2013 - 2014 Budget**

Attached are copies of the Board of Education's proposed budget that was approved by the Board of Education on February 27, 2013. The proposed budget of \$9,703,802 is a \$219,206 (2.31%) increase over the 2012-2013 adjusted budget. Due to the state's increase in ECS funding, the net increase in cost to the town is \$216,806 over the prior year.

The original budget, submitted by the Superintendent contained a 3.93% increase. The Superintendent began working on the budget in October. By January 2, 2013 each department had presented to Dr. Packman a proposed budget. Prior to the budget submission to the BOE, the Superintendent had already reduced the budget from the budgets proposed by the individual departments by \$52,620.

The Board met on February 13, 2013 for its first budget workshop. The Board directed the Superintendent to reduce the budget to approximately 2.97% before further review. One of the changes in the budget was that the original proposal had included a step increase for teacher salaries; however this is not required for the 2013-2014 school year so that line was adjusted accordingly. In addition, the Board met during their regular meeting on February 27, 2013 for a second budget workshop and. Overall, during Board of Education's budget workshops the budget was reduced by an additional \$152,942 and adopted the current proposed budget with an increase of 2.31%. The Superintendent's memorandum to the Board of Education on January 30, 2013 outlines the major educational benefits of this budget proposal.

This has been a challenging budget to develop due to current economic conditions and the elimination of Federal dollars available to school districts. Over the last two years the schools grant funds have decreased \$143,368. These funds essentially supported staff positions that must now be covered with traditional district funds. Thus, items added back to the budget for next year due to these grant eliminations are .25 FTE school psychologist, testing software, supplies and professional development funds.

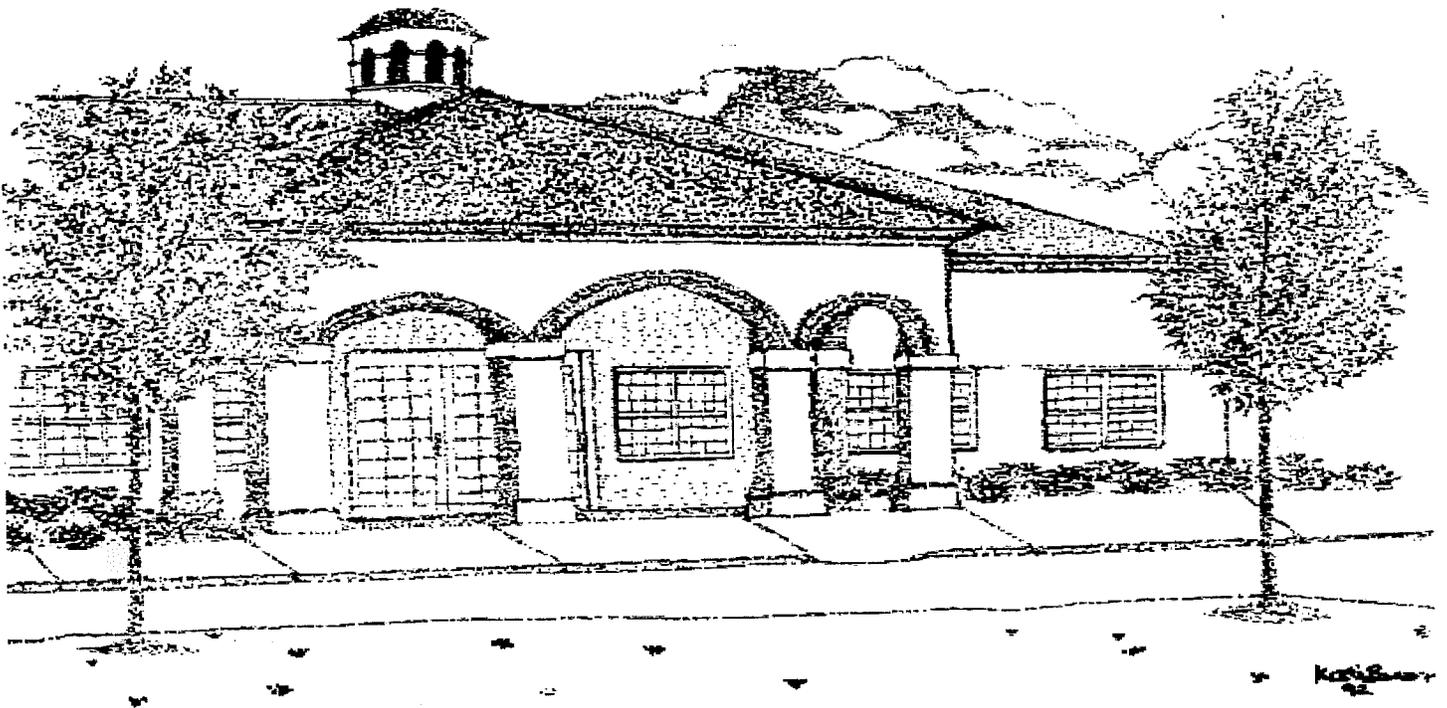
There were several factors that helped the school achieve a minimal increase for next year; including no step increases for teaching staff through contract negotiations, lower high school and out of district enrollment and cost savings in the 2012-2013 budget including health insurance and transportation costs. Inflationary costs have been projected for heating, electricity, medical insurance and other accounts subject to market conditions and inflation. Special education out placed students and out-of-district transportation continues to place considerable pressure on the budget. This is particularly difficult to forecast due to student migration.

In past years, the Board of Education has created budgets that would maintain the quality of education at its present level, while occasionally making modest improvements. The BOE is well aware that we are facing unprecedented economic challenges at the national, state and local level here in Pomfret. It is with this understanding the BOE removed \$152,942 from the budget *prior* to its presentation to the BOF and the citizens of Pomfret. In addition, it is with this knowledge and understanding of the Board of Finance's broad financial objectives for Pomfret this year, that the Board of Education presents the 2013-2014 budget.

The Board of Education is confident the Board of Finance will remain supportive to the Board of Education's goal of maintaining a quality educational program for all of Pomfret's students in grades preschool through grade twelve. The Board of Education looks forward to meeting with the BOF to review in detail the 2013-2014 budget request.

POMFRET BOARD OF EDUCATION RECOMMENDED BUDGET

**July 1, 2013 — June 30, 2014
Town Hearing
May 7, 2013**



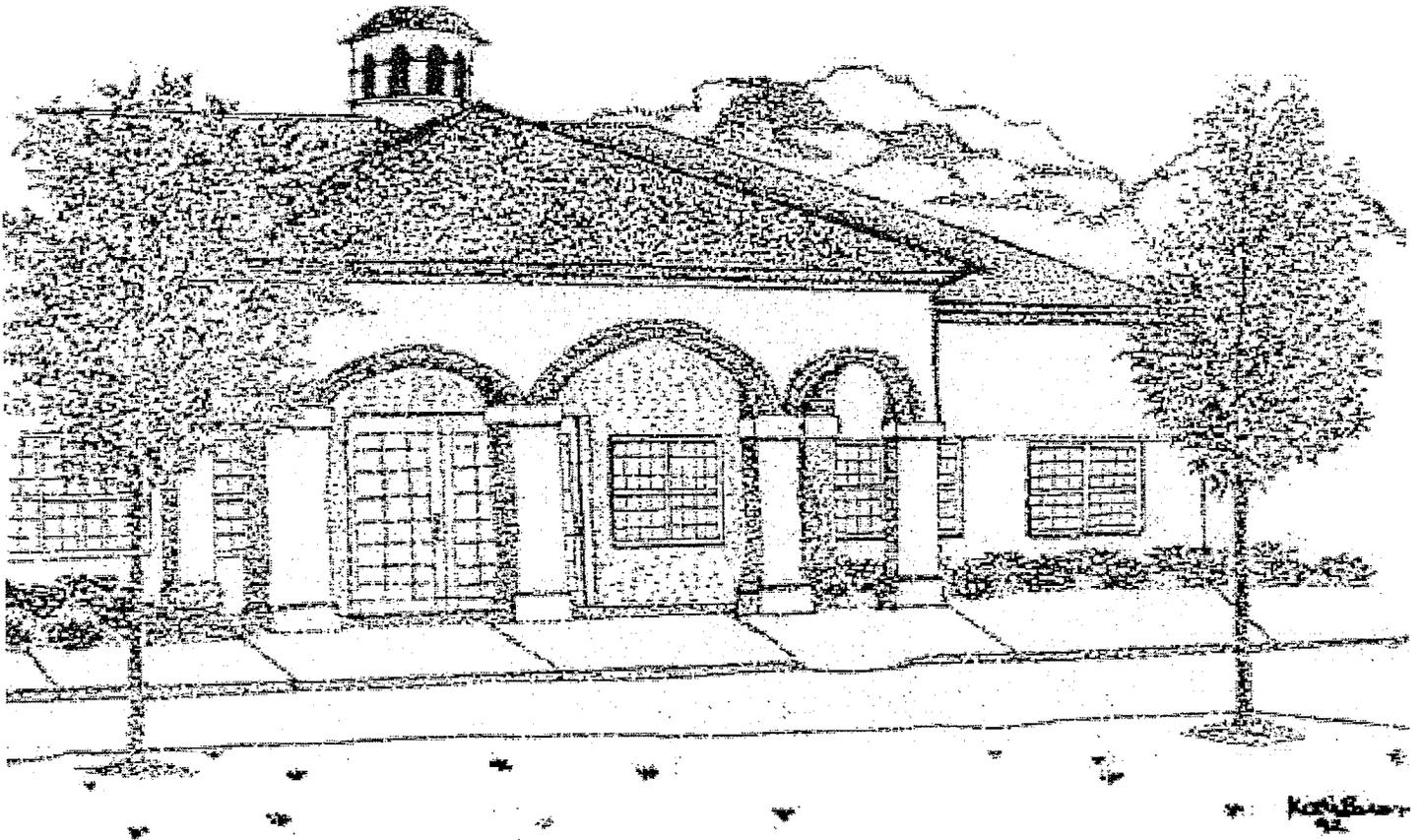
Board of Education :

- Richard Schad, Chair
- Kathleen Cerrone, Vice Chair
- Susan Black, Secretary
- Elizabeth Cartier
- Donna Smith
- Christopher Roethlein
- John Bergendahl

Administration:

- Richard E. Packman Ed.D., Superintendent
- Jane O. Dion, Principal
- Lynda Joly, Director of Pupil Services
- Lisa Dyer, Administrative Assistant
to the Superintendent/Business Manager

Pomfret Community School



“PCS...where students dare to be remarkable.”

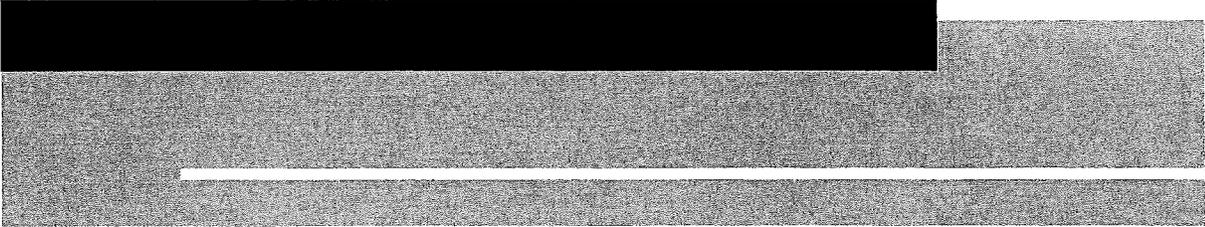


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Office of the Superintendent

MEMO

TO: Pomfret Board of Education
FROM: Richard E. Packman, Superintendent of Schools
DATE: January 30, 2013
RE: 2013-2014 Proposed Budget

The attached proposed 2013-2014 budget of \$9,836,745 is a 3.93% increase over the current budget. The increase of \$372,148 is primarily a maintenance budget in most areas, with four improvements: 1) Introducing a full day kindergarten program, 2) providing new textbooks for grades 6-8, 3) adding a .4 FTE office clerk and 4) bringing back student support programs reduced in last year's budget including the athletic program, the Pomfret School Study Program (PASS), and field trips. Additional funds are also included for implementing a new state mandated teacher and administrator evaluation program.

There are several positive factors which have influenced this initial proposal. The first is a minimal increase in Woodstock Academy tuition, the second is a modest increase in health medical insurance for employees, the third is a reduction in special education costs at Woodstock Academy, and the fourth is a slight increase in transportation costs in the recently negotiated transportation contract. Below is an outline of the major educational needs being met by this budget proposal followed by a more detailed analysis of the increases for the 2013-2014 proposed budget.

Major Educational Needs met in the 2013-2014 Proposed Budget

- Maintains programs and services at present levels and addresses negotiated salaries for teachers and support staff
- Introduces a full day kindergarten program, without staffing increases, to better meet the needs of primary students and keep PCS competitive with area school systems and other DRG C school districts
- Maintains excellent teacher/pupil ratios (class sizes) in all grade levels
- Meets all special education requirements and State and Federal mandates
- Provides continuous professional development and supports teacher and administrator training for the new teacher and administrator state mandated evaluation plan
- Provides new textbooks for the mathematics program in grades 6-8
- Adds additional clerical help and technology support to improve services for the Board of Education, students, staff and community

Analysis of the Increases in the 2013-2014 Budget

1. Existing Negotiated Salaries — \$104,235

PCEA — \$86,099

Teacher salary increases currently at 3% which represents a 2.5% negotiated increase with PCEA and are based on recommended staffing levels. A small portion of the current increase is also attributed to a change in staff, moving .25 FTE support staff from the grant budget to the BOE budget. In addition, it reflects no staffing level changes however, there is a reduction of one grade level teacher and supports the full day kindergarten initiative.

Non-Affiliated Staff—\$11,636

Reflects an estimated 3% increase which are currently under negotiations. Includes all unaffiliated support staff.

AFSCME — \$6,500

Reflects an estimated 2% increase for teaching assistants, custodians and the school nurse. Currently the AFSCME contract is in negotiations.

2. Health Insurance — \$51,391

Is due to a modest increase in health insurance premiums and reductions in staff coverage in 2012-2013.

3. Textbooks/Workbooks — \$26,666

Increase due to the costs associated with textbooks and workbooks and funding to continue to implement Bridges in Mathematics Program and partial purchase of math textbooks for students in grades six through eight to align with the K-5 program and the Common Core State Standards.

4. Utilities — \$21,885

Increase in cost due to the rising price of heating oil, diesel fuel and gasoline.

5. Professional Development — \$14,525

The increase is due to the new state mandated teacher and administration evaluation plan which includes EAST-CONN training and required online software and licensing fees. The increase in regular and special education returns the level of funding for professional development that was available in 2009-2010 school year which will be utilized to be in compliance with numerous mandated programs and certification requirements.

6. Office Staff — \$12,000

Increase due to an increase in the office clerk position this will make the position full time for 183 school days.

7. Retirement — \$10,967

Increase due to retirement of a member of the administration staff and the potential retirement of another staff member.

8. IT Support — \$10,400

This will give additional technical support to our IT department for two days per month.

9. Athletics — \$7,900

Reinstates the BOE's commitment to the athletic program and eliminates the Support Assessment Fee and the additional financial burden for parents.

10. Other — (\$28,163)

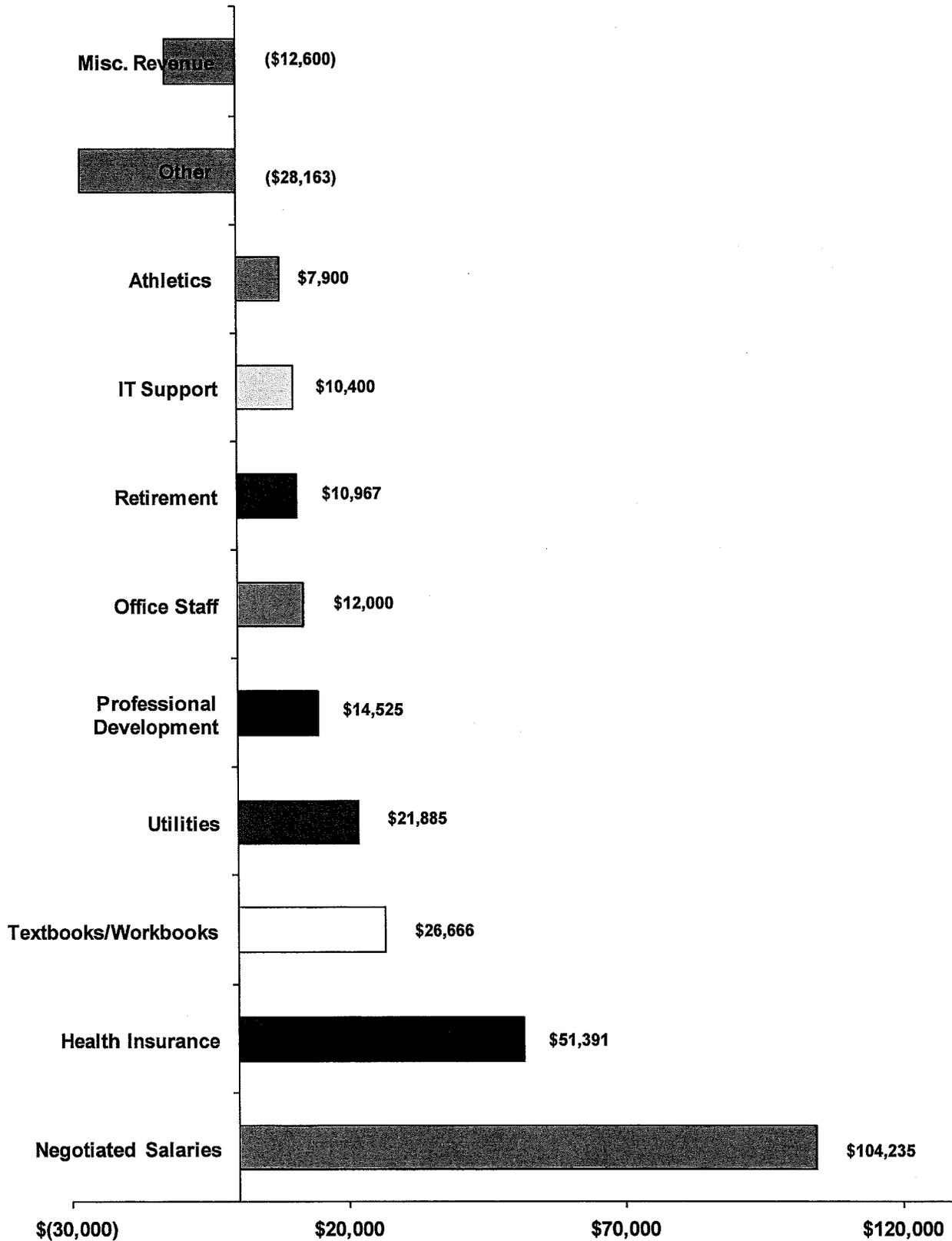
Represents increases and decreases in all other lines of the budget. Includes savings in Special Education Tuition, Local Transportation, and High School Tuition

11. Revenue—(\$12,600)

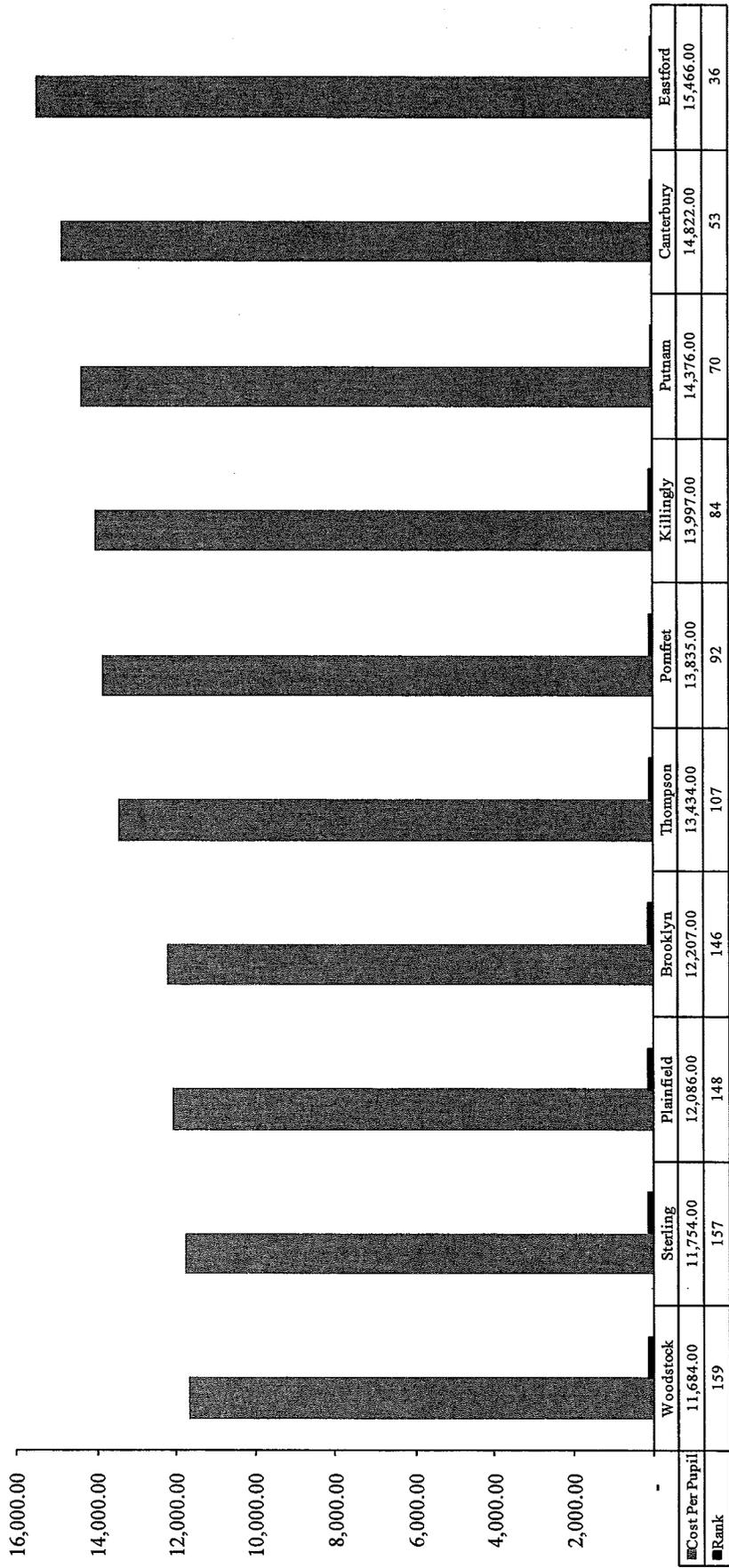
Estimated Preschool tuition.

Total Budget Increase — \$219,206 — 2.31%

2013-2014 Budget Increases



**Net Current Expenditure per Pupil 2011-2012
2012-2013 Special Education Excess Cost Grant Basic Contribution**



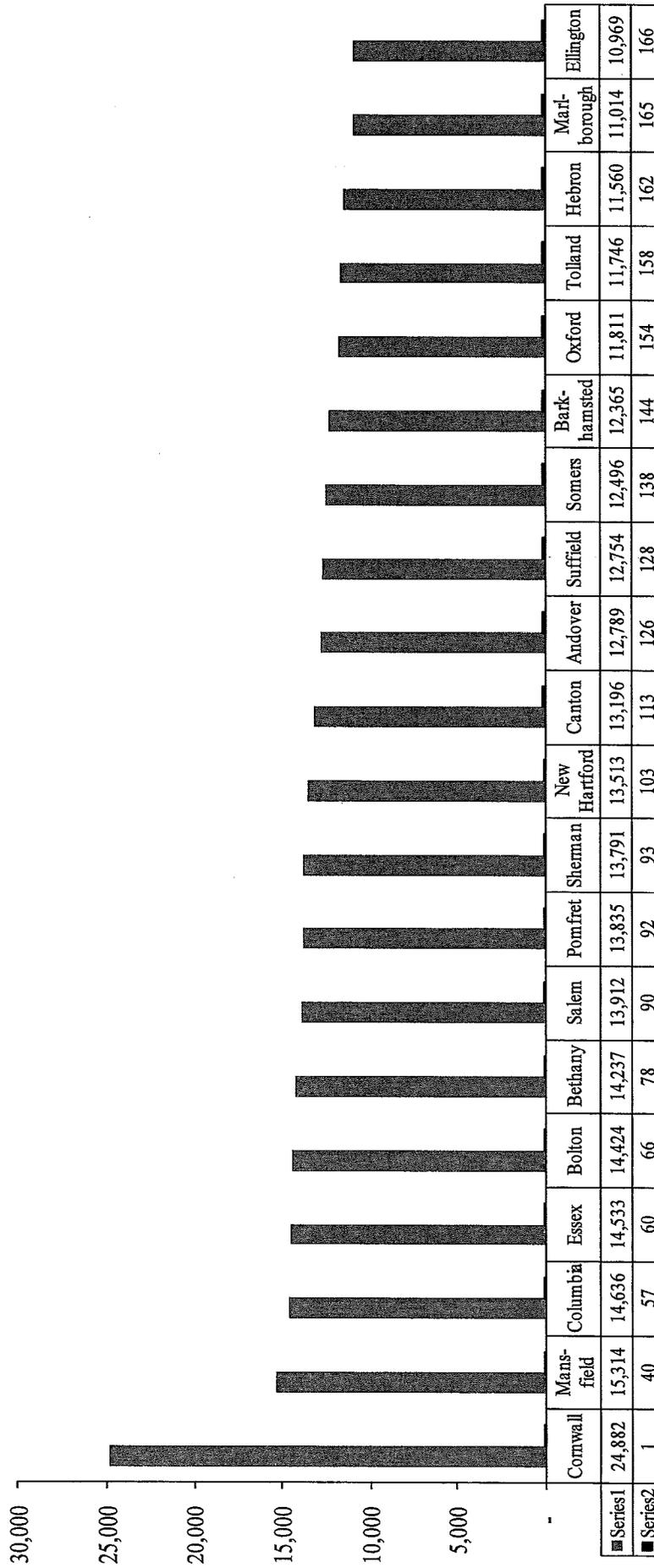
Reference: CSDE Bureau of Grants Management

DRG "C" \$13,689.00*

State Average \$14,475.00*

*State and DRG averages calculated from 11-12 NCEP

**Net Current Expenditure per Pupil 2011-2012
2012-2013 Special Education Excess Cost Grant Basic Contribution
District Reference Group C**



Reference: CSDE Bureau of Grants Management

DRG "C" \$13,689.00*

State Average \$14,475.00*

*State and DRG averages calculated from 11-12 NCEP

**Pomfret Students
Educational Institutions
Enrollment – All Schools
October 1, 2009-2012**

10/01/09 10/01/10 10/01/11 10/01/12

Tuition Students

(School District Responsible)

Pomfret Community School	533	513	470	472
Woodstock Academy	207	204	197	188
Putnam High School	2	2	3	0
Killingly High School	0	2	0	0
Killingly Vo-Ag	3	1	0	1
Outside Placement – <i>Special Education</i>	10	8	11	12
ACT	1	1	2	2
QMC	<u>0</u>	<u>0</u>	<u>1</u>	<u>2</u>
	<u>756</u>	<u>731</u>	<u>684</u>	<u>677</u>

Ellis Tech

(No tuition – transportation provided)

12 **9** **8** **9**

Elective Education

(School District Not Responsible for Tuition)

Pomfret School	25	24	25	22
Rectory	17	16	26	35
Marianapolis	5	7	5	7
St. Mary	9	0	0	0
St. James	0	0	1	1
St. Joseph	3	2	3	2
Private, In-State	1	1	0	0
Private, Out-of-State	2	4	4	0
Home School	<u>7</u>	<u>5</u>	<u>6</u>	<u>5</u>
	<u>69</u>	<u>59</u>	<u>70</u>	<u>72</u>

Total:

837 **799** **762** **758**

Grade	Enrollment Oct. 1, 2011	Grade Totals	Enrollment Oct. 1, 2012	Grade Totals	Enrollment Apr. 24, 2013	Grade Totals	Amount Change
PKam	12		12		12		
PKpm	7		14		15		
PKpm	0	19	0	26		27	+1
Kam	18		15		13		
Kam	14		15		15		
Kpm	0	32	0	30		28	-2
First	15		18		18		
First	15		17		19		
First	17	47	0	35	0	37	+2
Second	15		17		17		
Second	15		16		15		
Second	15	45	16	49	16	48	-1
Third	19		16		16		
Third	20		17		16		
Third	20	59	16	49	16	48	-1
Fourth	18		20		19		
Fourth	19		21		21		
Fourth	20	57	20	61	18	58	-3
Grade PK-4 Totals		<u>259</u>		<u>250</u>		<u>246</u>	
Fifth	19		18		18		
Fifth	18		19		18		
Fifth	18	55	18	55	18	54	-1
Sixth	15		20		20		
Sixth	17		20		20		
Sixth	17	49	19	59	18	58	-1
Seventh	20		17		17		
Seventh	18		17		17		
Seventh	23	61	17	51	17	51	0
Eighth	17		22		21		
Eighth	17		21		21		
Eighth	16	50	21	64	21	63	-1
Grade 5-8 Totals		<u>215</u>		<u>229</u>		<u>226</u>	
TOTAL Enrollment	<u>474</u>		<u>479</u>		<u>472</u>		-7

STAFF SUMMARY

8

**Current
2012/2013**

**Proposed
2013/2014**

CERTIFIED STAFF

Change

ADMINISTRATORS

Superintendent	0.6		0.6	
Principal	1.0		1.0	
Director of Pupil Personnel	1.0		1.0	
Subtotal		2.6		2.6
Total Administrators		2.6		2.6

TEACHING STAFF

Art	1.4		1.4	
Computer Education	1.0		1.0	
Counselor	1.0		1.0	
Spanish	1.0		1.0	
Health	0.4		0.4	
Library/Media	1.0		1.0	
Music	2.0		2.0	
Occupational Therapist	1.0		1.0	
Physical Education	1.6		1.6	
Psychologist	0.5		0.5	
Reading/LA	2.0		2.0	
Developmental Math	2.0		2.0	
Special Education	4.0		4.0	
Speech Pathologist	1.0		1.0	
Teachers - General Classroom	24.6		24.6	
Subtotal		44.5		44.5
Total Certified		44.5		44.5

CLASSIFIED STAFF

Office Staff	4.9	+.4	5.3	
Custodians	3.8		3.8	
Teaching Assistants	14.5	-.5	14.0	
School Nurse	1.0		1.0	
Speech Assistant	1.0		1.0	
IT Support	1.0		1.0	
Permanent Sub	1.0		1.0	
Subtotal		27.2		27.1
Total Classified		27.2		27.1

OTHER STAFF

Cafeteria (Self Funded)	3.6		3.6	
Subtotal		3.6	3.6	3.6

PURCHASED SERVICES

Physical Therapy (EASTCONN)	0.2		0.2	
BCBA (EASTCONN)	0.2		0.2	
Subtotal		0.4	0.4	0.4

TOTAL STAFF

	78.3	-.1	78.2	
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Grants	FY2010-11	FY2011-12	FY2012-13
<u>Federal Grants:</u>			
Title I, Part A (1.0 TA, .25 Clerical)	\$25,072.00	\$24,820.00	\$43,451.00
Title II, Part A - Teacher Quality (.40 Reading)	\$22,053.00	\$19,837.00	\$20,115.00
Immigrant & Youth Education Grant (Instructional/Technology Supplies)	\$20,880.00	\$23,413.00	\$0.00
Title IV, Part A - Drug Free Schools (P.A.S.S. Staff - Pomfret After-School Study)	\$0.00	\$0.00	\$0.00
Title VI, Part B, REAP (0.5 TA, P.A.S.S.)	\$35,170.00	\$37,947.00	\$29,815.00
IDEA, Part B, Section 611 (4.5 TA, .70 Specials)	\$164,893.00	\$167,754.00	\$166,798.00
IDEA, Part B, Section 619 (Assistive Technology, Supplies)	\$5,078.00	\$5,100.00	\$5,062.00
<u>ARRA Grants:</u>			
ARRA - IDEA	\$69,150.00	\$0.00	\$0.00
ARRA Preschool	\$0.00	\$0.00	\$0.00
Education Jobs Fund	\$67,010.00	\$43,773.00	\$0.00
<u>Local Grants:</u>			
United Services (P.A.S.S)	\$1,500.00	\$1,800.00	\$1,800.00
<u>Total Grants:</u>	<u>\$410,806.00</u>	<u>\$324,444.00</u>	<u>\$267,438.00</u>

Personnel Supported via Grants:

Teaching Assistants FTE	8.00	6.50	6.00
Specials: Counselor, Psychologist	0.75	0.70	0.70
Reading	0.40	0.40	0.40
Teacher	1.50	1.00	0.00
Clerical	0.25	0.25	0.25
Total	10.90	8.85	7.35

REAP *Rural Education Achievement Program*

IDEA *Individuals With Disabilities Education Act*

ARRA *American Recovery and Reinvestment Act of 2009*

Repairs / Maintenance Recommended Budget 2013-2014

<u>ITEM</u>		<u>ESTIMATED COST</u>	
1	Plumbing Repairs	\$ 8,100.00	<i>2 year average</i>
2	Electrical Repairs	\$ 7,500.00	<i>2 year average</i>
3	Heating and Air-conditioning Repairs	\$ 4,000.00	<i>2 year average</i>
4	Continue Replacement of Fixtures & Sinks	\$ 2,800.00	
5	Phonic Ear 5-year Replacement	\$ 2,500.00	
6	Balance Boilers	\$ 2,000.00	
7	Equipment Replacement	\$ 2,000.00	
8	Upgrade 2-way Radio System	<u>\$ 1,000.00</u>	
9	Cleaning Ductwork	OPEN	
10	Air Handling Coils	OPEN	
Subtotal			<u>\$ 29,900.00</u>
Total Recommended Expenditures			<u>\$ 29,900.00</u>
Contingency/Unanticipated Expenses Balance			<u>\$ 16,940.00</u>
<i>(To cover all unanticipated repairs 2013-2014)</i>			
Repair/Maintenance Annual Budget			<u>\$ 46,840.00</u>

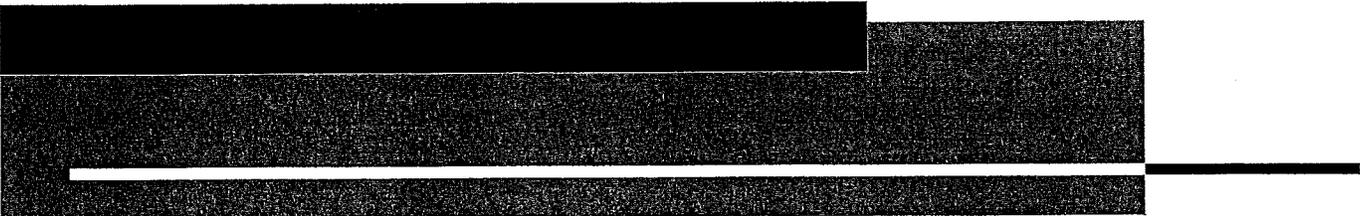
Long Term Budgetary Considerations

See Five-Year Capital Improvement Plan

Board of Education 2013-2014 Recommended Operating Budget

Account	2011-2012 Actual Expenditures	2012-2013 Adjusted Budget	2012-2013 Estimated Expenses	2013-2014 Proposed Budget	Amount Change	% Change
100 Administrators	\$ 245,137.00	\$ 250,538.00	\$ 250,538.00	\$ 250,538.00	\$ -	0.0%
110 Support Staff	\$ 450,868.07	\$ 473,081.00	\$ 480,881.00	\$ 497,615.00	\$ 24,534.00	5.2%
111 Certified	\$ 2,547,289.12	\$ 2,652,072.00	\$ 2,644,072.00	\$ 2,738,171.00	\$ 86,099.00	3.2%
112 Teaching Assistant	\$ 166,479.19	\$ 183,629.00	\$ 182,199.00	\$ 187,303.00	\$ 3,674.00	2.0%
113 Substitute Teachers	\$ 49,117.32	\$ 42,445.00	\$ 42,445.00	\$ 43,718.00	\$ 1,273.00	3.0%
114 Sub. Teaching Asst.	\$ 2,687.50	\$ 6,000.00	\$ 6,000.00	\$ 6,180.00	\$ 180.00	3.0%
115 Sub. Support Staff	\$ 6,239.54	\$ 7,500.00	\$ 7,500.00	\$ 7,875.00	\$ 375.00	5.0%
130 Overtime/Community	\$ 3,220.10	\$ 3,835.00	\$ 7,335.00	\$ 4,028.00	\$ 193.00	5.0%
150 Additional Comp.	\$ 13,750.00	\$ 22,800.00	\$ 22,800.00	\$ 23,875.00	\$ 1,075.00	4.7%
151 Additional Prog. Sal.	\$ 64,143.57	\$ 81,986.00	\$ 85,986.00	\$ 87,081.00	\$ 5,095.00	6.2%
210 Insurance	\$ 12,044.90	\$ 6,137.00	\$ 6,137.00	\$ 6,320.00	\$ 183.00	3.0%
220 FICA/Medicare	\$ 95,375.39	\$ 98,106.00	\$ 98,106.00	\$ 103,011.00	\$ 4,905.00	5.0%
230 Retirement/Pensions	\$ 63,474.00	\$ 42,228.00	\$ 42,228.00	\$ 53,195.00	\$ 10,967.00	26.0%
250 Course Reimb.	\$ 4,005.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ -	0.0%
260 Unemp. Comp.	\$ 19,445.76	\$ 6,500.00	\$ 9,200.00	\$ 6,825.00	\$ 325.00	5.0%
270 Workers' Comp.	\$ 33,398.98	\$ 35,972.00	\$ 35,972.00	\$ 37,573.00	\$ 1,601.00	4.5%
280 Health Insurance	\$ 830,197.60	\$ 902,507.00	\$ 863,507.00	\$ 953,898.00	\$ 51,391.00	5.7%
300 Other Services	\$ 17,771.51	\$ 23,532.00	\$ 23,532.00	\$ 22,305.00	\$ (1,227.00)	-5.2%
320 Student Services	\$ 107,749.53	\$ 86,088.00	\$ 92,088.00	\$ 91,783.00	\$ 5,695.00	6.6%
330 Prof. Development	\$ 7,590.00	\$ 12,740.00	\$ 12,740.00	\$ 27,265.00	\$ 14,525.00	114.0%
340 Professional Services	\$ 44,942.59	\$ 54,846.00	\$ 55,846.00	\$ 73,179.00	\$ 18,333.00	33.4%
420 Disposal Service	\$ 11,162.30	\$ 10,500.00	\$ 11,500.00	\$ 11,550.00	\$ 1,050.00	10.0%
430 Repair/Maintenance	\$ 105,749.25	\$ 103,467.00	\$ 128,968.00	\$ 95,386.00	\$ (8,081.00)	-7.8%
510 Transportation	\$ 682,122.76	\$ 581,007.00	\$ 641,582.00	\$ 569,654.00	\$ (11,353.00)	-2.0%
520 Bldg. Insurance	\$ 34,663.32	\$ 39,412.00	\$ 39,412.00	\$ 41,382.00	\$ 1,970.00	5.0%
530 Communications	\$ 10,551.77	\$ 10,827.00	\$ 10,827.00	\$ 10,948.00	\$ 121.00	1.1%
540 Advertising	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,625.00	\$ 125.00	5.0%
561 Tuition	\$ 3,726,184.24	\$ 3,233,101.00	\$ 3,704,883.00	\$ 3,194,732.00	\$ (38,369.00)	-1.2%
580 Travel	\$ 3,070.30	\$ 3,658.00	\$ 4,658.00	\$ 3,841.00	\$ 183.00	5.0%
600 Supplies	\$ 5,075.67	\$ 5,231.00	\$ 5,231.00	\$ 5,388.00	\$ 157.00	3.0%
610 Instructional Supplies	\$ 106,225.67	\$ 119,140.00	\$ 123,140.00	\$ 125,263.00	\$ 6,123.00	5.1%
620 Utilities	\$ 41,189.88	\$ 50,000.00	\$ 50,000.00	\$ 52,000.00	\$ 2,000.00	4.0%
624 Heating Fuel	\$ 94,695.43	\$ 126,600.00	\$ 126,600.00	\$ 141,650.00	\$ 15,050.00	11.9%
626 Diesel	\$ 69,291.16	\$ 69,850.00	\$ 69,850.00	\$ 74,685.00	\$ 4,835.00	6.9%
640 Books & Periodicals	\$ 36,906.22	\$ 55,471.00	\$ 55,471.00	\$ 82,137.00	\$ 26,666.00	48.1%
650 Technology Supplies	\$ 4,499.88	\$ 4,635.00	\$ 5,135.00	\$ 4,774.00	\$ 139.00	3.0%
730 Capital Equipment	\$ 43,993.24	\$ 43,399.00	\$ 48,399.00	\$ 44,700.00	\$ 1,301.00	3.0%
810 Dues & Fees	\$ 18,748.01	\$ 20,756.00	\$ 20,756.00	\$ 21,449.00	\$ 693.00	3.3%
Sub Total	\$ 9,780,055.77	\$ 9,484,596.00	\$ 10,030,524.00	\$ 9,716,402.00	\$ 231,806.00	2.44%
<i>Misc. Income</i>				\$ (12,600.00)	\$ (12,600.00)	
Total	\$ 9,780,055.77	\$ 9,484,596.00	\$ 10,030,524.00	\$ 9,703,802.00	\$ 219,206.00	2.31%

<i>Excess Cost Received</i>	\$ (557,065.00)
<i>Medicaid Received</i>	\$ (2,422.28)
<i>Misc Income</i>	\$ (37,226.49)
Total Expenditures 11/12	\$ 9,183,342.00


Series #100 Salaries (Certified)

Administration: No increase budgeted for the Superintendent*

No increase budgeted for the Principal & Director of Pupil Services*

**Note: Amounts not finalized—under negotiation.*

Teachers: 3.2% Regular & Special Education

2.5% Negotiated increase for 13-14 Contract beginning July 1, 2010

(Note: .25 FTE support staff transferred from grant)

Series #100 Salaries (Classified Staff)

Non Affiliated: 3.4% Increase budgeted for Non-Affiliated Staff *

**Note: Amounts not finalized—under negotiation.*

Teaching Assistants: Regular & Special Education -

Contract Ending June 2013 Currently Under Negotiations

(Note: 2% salary increase budgeted for negotiations)

Custodians: Contract Ending June 2013 Currently Under Negotiations

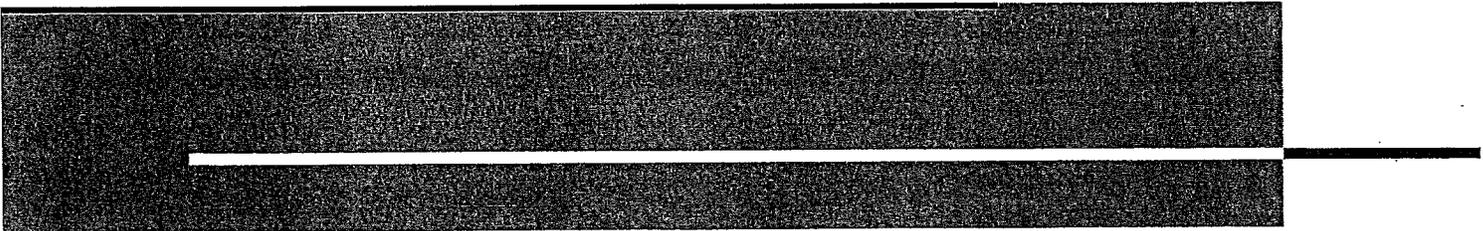
(Note: 2% salary increase budgeted for negotiations)

School Nurse: Contract Ending June 2013 Currently Under Negotiations

(Note: 2% salary increase budgeted for negotiations)

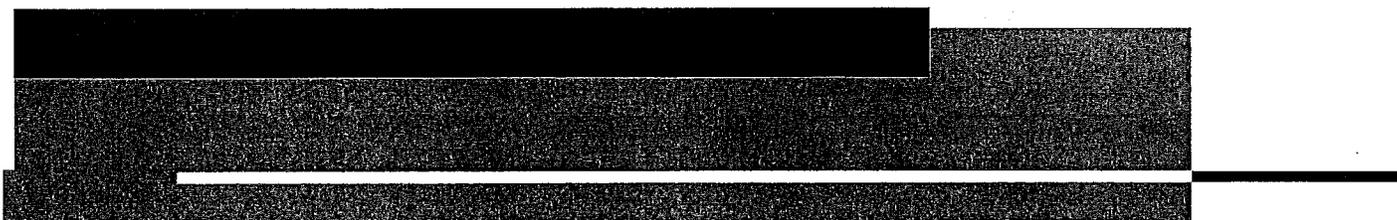
Series #100 Salaries (Substitutes)

3% Increase



Board of Education 2013-2014 Recommended Operating Budget

Account Code	Description	2011-2012 Actual Expenditures	2012-2013 Adjusted Budget	2012-2013 Estimated Expenses	2013-2014 Proposed Budget	Amount Change	% Change
1-10-100-1200-100-00	Director SPED Salary	\$ 89,993.00	\$ 92,548.00	\$ 92,548.00	\$ 92,548.00	\$ -	0.0%
1-10-100-2320-100-00	Superintendent Salary	\$ 54,900.00	\$ 54,900.00	\$ 54,900.00	\$ 54,900.00	\$ -	0.0%
1-10-100-2410-100-00	Principal Salary	\$ 100,244.00	\$ 103,090.00	\$ 103,090.00	\$ 103,090.00	\$ -	0.0%
Administrators	Total	\$ 245,137.00	\$ 250,538.00	\$ 250,538.00	\$ 250,538.00	\$ -	0.0%
1-10-100-1200-110-01	Speech Assistant	\$ 37,047.37	\$ 38,450.00	\$ 38,450.00	\$ 39,758.00	\$ 1,308.00	3.4%
1-10-100-1200-110-02	SPED Secretary	\$ 16,902.75	\$ 28,199.00	\$ 29,199.00	\$ 29,327.00	\$ 1,128.00	4.0%
1-10-100-2130-110-00	Nurse	\$ 45,571.92	\$ 46,806.00	\$ 46,806.00	\$ 47,742.00	\$ 936.00	2.0%
1-10-100-2310-110-00	BOE Clerical	\$ 1,538.10	\$ 1,440.00	\$ 1,740.00	\$ 1,489.00	\$ 49.00	3.4%
1-10-100-2320-110-00	Super. Supp. Staff	\$ 25,384.47	\$ 26,106.00	\$ 26,106.00	\$ 26,994.00	\$ 888.00	3.4%
1-10-100-2400-110-00	Sch. Office Supp. Staff	\$ 33,142.17	\$ 34,140.00	\$ 35,140.00	\$ 47,506.00	\$ 13,366.00	39.2%
1-10-100-2400-110-01	Data Entry/Sub. Call/SAF/Grad	\$ 8,434.62	\$ 10,030.00	\$ 10,030.00	\$ 8,304.00	\$ (1,726.00)	-17.2%
1-10-100-2400-110-02	Office Support Staff/OT	\$ 2,999.96	\$ 4,000.00	\$ 4,000.00	\$ 4,136.00	\$ 136.00	3.4%
1-10-100-2410-110-00	Principal Secretary	\$ 34,394.07	\$ 35,235.00	\$ 36,235.00	\$ 36,433.00	\$ 1,198.00	3.4%
1-10-100-2500-110-00	Cntrl. Off. Supp. Staff	\$ 59,852.31	\$ 60,884.00	\$ 62,384.00	\$ 62,955.00	\$ 2,071.00	3.4%
1-10-100-2510-110-00	Enumerator	\$ 620.00	\$ 640.00	\$ 640.00	\$ 662.00	\$ 22.00	3.4%
1-10-100-2580-110-00	IT Support Staff	\$ 46,480.00	\$ 47,805.00	\$ 47,805.00	\$ 49,431.00	\$ 1,626.00	3.4%
1-10-100-2600-110-00	Custodial Superv.	\$ 47,186.84	\$ 48,285.00	\$ 48,285.00	\$ 49,927.00	\$ 1,642.00	3.4%
1-10-100-2600-110-01	Custodial Salaries	\$ 86,663.49	\$ 86,271.00	\$ 89,271.00	\$ 87,997.00	\$ 1,726.00	2.0%
1-10-100-2600-110-02	Summer Cust.	\$ 4,650.00	\$ 4,790.00	\$ 4,790.00	\$ 4,954.00	\$ 164.00	3.4%
Support Staff	Total	\$ 450,868.07	\$ 473,081.00	\$ 480,881.00	\$ 497,615.00	\$ 24,534.00	5.2%
1-10-100-1000-111-00	Teacher Salaries	\$ 2,010,437.42	\$ 2,085,408.00	\$ 2,078,408.00	\$ 2,140,495.00	\$ 55,087.00	2.6%
1-10-100-1000-111-01	REG ED Cert Support Staff	\$ 95,425.51	\$ 106,342.00	\$ 106,342.00	\$ 109,815.00	\$ 3,473.00	3.3%
1-10-100-1200-111-00	SPED Teacher Salaries	\$ 307,906.80	\$ 317,840.00	\$ 317,840.00	\$ 326,711.00	\$ 8,871.00	2.8%
1-10-100-1200-111-01	SPED Cert. Support Staff	\$ 133,519.39	\$ 142,482.00	\$ 141,482.00	\$ 161,150.00	\$ 18,668.00	13.1%
Certified Salaries	Total	\$ 2,547,289.12	\$ 2,652,072.00	\$ 2,644,072.00	\$ 2,738,171.00	\$ 86,099.00	3.2%
1-10-100-1000-112-00	Tch. Asst. Reg ED	\$ 69,592.91	\$ 74,672.00	\$ 74,672.00	\$ 76,166.00	\$ 1,494.00	2%
1-10-100-1200-112-00	Tch. Asst. SPED	\$ 96,886.28	\$ 108,957.00	\$ 107,527.00	\$ 111,137.00	\$ 2,180.00	2%
Teaching/Assistant Sal.	Total	\$ 166,479.19	\$ 183,629.00	\$ 182,199.00	\$ 187,303.00	\$ 3,674.00	2.0%
1-10-100-1010-113-00	Substitute Reg Ed	\$ 29,165.21	\$ 27,440.00	\$ 27,440.00	\$ 28,263.00	\$ 823.00	3%
1-10-100-1010-113-01	Long-Term Subs.	\$ 12,867.11	\$ 8,580.00	\$ 8,580.00	\$ 8,837.00	\$ 257.00	3%
1-10-100-1010-113-02	Prof. Dev. Subs.	\$ 3,955.00	\$ 3,955.00	\$ 3,955.00	\$ 4,074.00	\$ 119.00	3%
1-10-100-1210-113-00	Sub SPED	\$ 3,130.00	\$ 2,470.00	\$ 2,470.00	\$ 2,544.00	\$ 74.00	3%
Substitute Teachers	Total	\$ 49,117.32	\$ 42,445.00	\$ 42,445.00	\$ 43,718.00	\$ 1,273.00	3.0%
1-10-100-1010-114-00	Sub. Classified	\$ 2,687.50	\$ 6,000.00	\$ 6,000.00	\$ 6,180.00	\$ 180.00	3%
Sub. Teaching/Asst.	Total	\$ 2,687.50	\$ 6,000.00	\$ 6,000.00	\$ 6,180.00	\$ 180.00	3.0%
1-10-100-2410-115-00	Secretarial Substitute	\$ 739.78	\$ 2,000.00	\$ 2,000.00	\$ 2,100.00	\$ 100.00	5%
1-10-100-2600-115-00	Custodial Substitute	\$ 5,499.76	\$ 5,500.00	\$ 5,500.00	\$ 5,775.00	\$ 275.00	5%
Sub. Support Staff	Total	\$ 6,239.54	\$ 7,500.00	\$ 7,500.00	\$ 7,875.00	\$ 375.00	5.0%
1-10-100-3300-130-00	Cafeteria OT	\$ 631.05	\$ 1,245.00	\$ 1,245.00	\$ 1,308.00	\$ 63.00	5%
1-10-100-3300-130-01	Cust OT/Rec Dept	\$ 2,589.05	\$ 2,590.00	\$ 6,090.00	\$ 2,720.00	\$ 130.00	5%
Overtime/Community	Total	\$ 3,220.10	\$ 3,835.00	\$ 7,335.00	\$ 4,028.00	\$ 193.00	5.0%



200 Employee Benefits

Additional Compensation:

Contracted Insurance Stipends

Additional Program Salaries:

Curriculum Development—Increase do to Budget Reductions in 2011-2012
Extra Duty Positions—Contracted Increase

Insurance:

Annual Increase in Contracted Life Insurance Premiums

Retirement/Pensions :

Retirement Benefits
Contracted Classified Staff Pension

FICA/Medicare:

5% Increase - Previously Under-budgeted

Course Reimbursement:

Contracted Benefit

Unemployment Compensation:

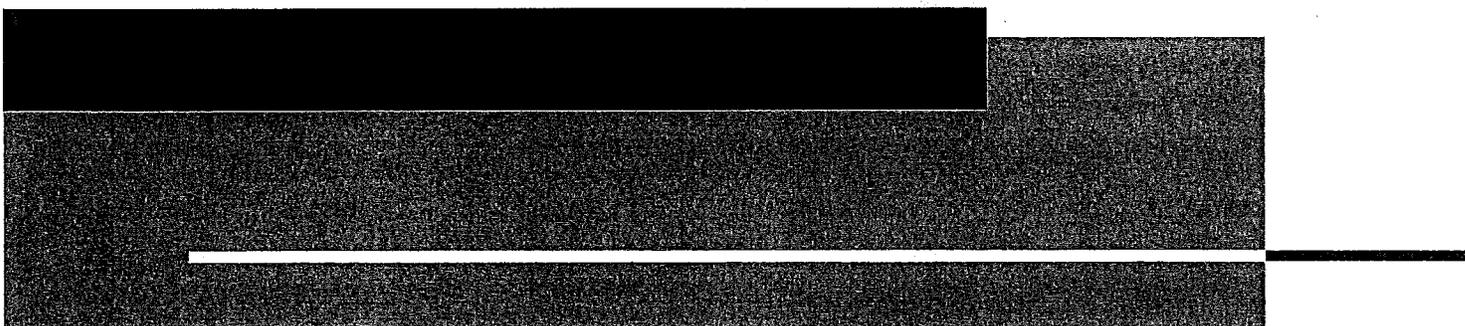
Increase in Claims

Workers Compensation:

Estimated Annual Increase

Health Insurance:

Annual Medical and Dental Insurance Premium Increase *(Note: 6.27% contract increase
5.7% in budget presentation due to cost savings in 2012-2013 and pending negotiations.)*



Board of Education 2013-2014 Recommended Operating Budget

Account Code	Description	2011-2012	2012-2013	2012-2013	2013-2014	Amount Change	% Change
		Actual Expenditures	Adjusted Budget	Estimated Expenses	Proposed Budget		
1-10-100-1000-150-00	Reg. Ed. Ins. Stipend	\$ 1,875.00	\$ 1,875.00	\$ 1,875.00	\$ 1,500.00	\$ (375.00)	-20%
1-10-100-1200-150-00	Sp. Ed. Ins. Stipend	\$ 2,625.00	\$ 2,675.00	\$ 2,675.00	\$ 1,875.00	\$ (800.00)	-30%
1-10-100-2320-150-00	Supt. Ins. Stipend / TSA	\$ 7,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ -	0%
1-10-100-2500-150-00	Office Ins. Stipend	\$ -	\$ -	\$ -	\$ 2,250.00	\$ 2,250.00	100%
1-10-100-3100-150-00	Caf. Ins. Stipend	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ -	0%
Additional Comp.	Total	\$ 13,750.00	\$ 22,800.00	\$ 22,800.00	\$ 23,875.00	\$ 1,075.00	4.7%
1-10-100-1220-151-00	Reg Ed SS/PASS	\$ 6,185.70	\$ 14,500.00	\$ 14,500.00	\$ 14,000.00	\$ (500.00)	-3%
1-10-100-1220-151-01	Sum Sch PreK-SPED	\$ 16,506.99	\$ 17,621.00	\$ 17,621.00	\$ 18,657.00	\$ 1,036.00	6%
1-10-100-1220-151-02	Homebound/Summer Res	\$ 1,095.00	\$ 2,000.00	\$ 6,000.00	\$ 4,215.00	\$ 2,215.00	111%
1-10-100-2100-151-00	Extra Duty	\$ 15,801.65	\$ 20,152.00	\$ 20,152.00	\$ 21,116.00	\$ 964.00	5%
1-10-100-2190-151-00	Athletic Coordinator.	\$ 3,132.00	\$ 3,194.00	\$ 3,194.00	\$ 3,258.00	\$ 64.00	2%
1-10-100-2190-151-01	Supervisor. Athletics	\$ 2,732.23	\$ 2,815.00	\$ 2,815.00	\$ 2,899.00	\$ 84.00	3%
1-10-100-2190-151-02	Athletic Staff/Coach	\$ 16,190.00	\$ 16,554.00	\$ 16,554.00	\$ 16,586.00	\$ 32.00	0%
1-10-100-2212-151-00	Curriculum Dev.	\$ 2,500.00	\$ 5,150.00	\$ 5,150.00	\$ 6,350.00	\$ 1,200.00	23%
Additional Prog. Sal	Total	\$ 64,143.57	\$ 81,986.00	\$ 85,986.00	\$ 87,081.00	\$ 5,095.00	6.2%
1-10-200-1000-210-00	Life Ins. Regular Ed	\$ 4,191.90	\$ 5,191.00	\$ 5,191.00	\$ 5,346.00	\$ 155.00	3%
1-10-200-1200-210-00	Life Ins. SPED	\$ 688.00	\$ 708.00	\$ 708.00	\$ 729.00	\$ 21.00	3%
1-10-200-2320-210-00	Superintendent Life/TSA	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	0%
1-10-200-3100-210-00	Life Ins. Cafeteria	\$ 165.00	\$ 238.00	\$ 238.00	\$ 245.00	\$ 7.00	3%
Insurance	Total	\$ 12,044.90	\$ 6,137.00	\$ 6,137.00	\$ 6,320.00	\$ 183.00	3.0%
1-10-200-1000-220-00	Medicare Reg Ed	\$ 34,727.93	\$ 35,360.00	\$ 35,360.00	\$ 37,128.00	\$ 1,768.00	5%
1-10-200-1000-220-01	Fica Reg Ed	\$ 44,241.05	\$ 46,011.00	\$ 46,011.00	\$ 48,311.00	\$ 2,300.00	5%
1-10-200-1200-220-00	Medicare SPED	\$ 6,906.92	\$ 6,760.00	\$ 6,760.00	\$ 7,098.00	\$ 338.00	5%
1-10-200-1200-220-01	Fica SPED	\$ 9,499.49	\$ 9,975.00	\$ 9,975.00	\$ 10,474.00	\$ 499.00	5%
FICA/Medicare	Total	\$ 95,375.39	\$ 98,106.00	\$ 98,106.00	\$ 103,011.00	\$ 4,905.00	5.0%
1-10-100-1000-230-00	Retirement	\$ 32,185.00	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00	\$ 10,000.00	100%
1-10-200-1000-230-00	Pension Reg Ed	\$ 25,371.00	\$ 26,132.00	\$ 26,132.00	\$ 26,916.00	\$ 784.00	3%
1-10-200-1200-230-00	Pension SPED	\$ 5,918.00	\$ 6,096.00	\$ 6,096.00	\$ 6,279.00	\$ 183.00	3%
Retirement/Pensions	Total	\$ 63,474.00	\$ 42,228.00	\$ 42,228.00	\$ 53,195.00	\$ 10,967.00	26.0%
1-10-200-1000-250-00	Tuition Reg Ed	\$ 2,301.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	0%
1-10-200-1200-250-00	Tuition SPED	\$ 1,704.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	0%
Course Reimb.	Total	\$ 4,005.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ -	0%
1-10-200-1000-260-00	Unemployment. Comp.	\$ 19,445.76	\$ 6,500.00	\$ 9,200.00	\$ 6,825.00	\$ 325.00	5%
Unemployment Comp	Total	\$ 19,445.76	\$ 6,500.00	\$ 9,200.00	\$ 6,825.00	\$ 325.00	5.0%
1-10-200-1000-270-00	Work Comp Reg Ed	\$ 24,314.00	\$ 26,031.00	\$ 26,031.00	\$ 27,333.00	\$ 1,302.00	5%
1-10-200-1000-270-01	MIRMA Assessment	\$ 5,193.98	\$ 3,968.00	\$ 3,968.00	\$ 3,968.00	\$ -	0%
1-10-200-1200-270-00	Work Comp SPED	\$ 3,891.00	\$ 5,973.00	\$ 5,973.00	\$ 6,272.00	\$ 299.00	5%
Workers Comp.	Total	\$ 33,398.98	\$ 35,972.00	\$ 35,972.00	\$ 37,573.00	\$ 1,601.00	4.5%
1-10-200-1000-280-00	BC/BS Reg Ed	\$ 614,928.78	\$ 682,505.00	\$ 643,505.00	\$ 712,661.00	\$ 30,156.00	4%
1-10-200-1200-280-00	BC/BS SPED	\$ 215,268.82	\$ 220,002.00	\$ 220,002.00	\$ 241,237.00	\$ 21,235.00	10%
Health Insurance	Total	\$ 830,197.60	\$ 902,507.00	\$ 863,507.00	\$ 953,898.00	\$ 51,391.00	5.7%

300 Contracted Professional & Technical Services

Includes Contracted Services Other:

- Rediker (student record software)
- Anthem (library software)
- Phoenix Systems (financial software)
- Pitney Bowes (postage scale & meter)
- Copier Maint. Agreement
- Cooperative Purchasing

Includes Special Education Services:

- Evaluations
- Counseling/BCBA
- Physical Therapy
- Speech Services

Includes Student Services:

- Audubon Programs

Includes Professional Services:

- Legal
- Medical
- Payroll
- Auditor
- IT Support

400 Facilities

Rubbish Removal

Contracted Services Maintenance:

- Boiler Maintenance
- Septic System
- Air Handlers
- Fire Control Services (extinguishers)
- Fire/Burglar Alarms
- Water Testing & Monitoring
- Hazardous Materials Inspection
- Sprinkler System

Repairs/Maintenance: (See Page 10)

500 Other Purchased Services

Transportation:

- Reduction in Local Transportation due to new contract
- Increase in Out of District Transportation *(Based on 75% Excess Cost Reimbursement Rate)*

Board of Education 2013-2014 Recommended Operating Budget

Account Code	Description	2011-2012	2012-2013	2012-2013	2013-2014	Amount Change	% Change
		Actual Expenditures	Adjusted Budget	Estimated Expenses	Proposed Budget		
1-10-300-2190-300-00	Referees-Umpires	\$ 1,066.00	\$ 1,066.00	\$ 1,066.00	\$ 3,200.00	\$ 2,134.00	200%
1-10-300-2400-300-00	Contracted Serv. School	\$ 12,467.51	\$ 12,966.00	\$ 12,966.00	\$ 13,355.00	\$ 389.00	3%
1-10-300-2510-300-00	Medical Fringe	\$ 144.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	0%
1-10-300-2670-300-00	Constables	\$ 4,094.00	\$ 5,000.00	\$ 5,000.00	\$ 5,250.00	\$ 250.00	5%
1-10-300-2670-300-00	Constables/School Sec	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ (4,000.00)	-100%
Other Services	Total	\$ 17,771.51	\$ 23,532.00	\$ 23,532.00	\$ 22,305.00	\$ (1,227.00)	-5.2%
1-10-300-1020-320-00	RHW/Audubon Enrich.	\$ 2,959.03	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00	33%
1-10-300-1240-320-00	Counseling Ser./BCBA SPED	\$ 4,000.00	\$ 14,120.00	\$ 16,120.00	\$ 15,750.00	\$ 1,630.00	12%
1-10-300-1240-320-01	Evaluation Ser. SPED	\$ 61,922.50	\$ 30,000.00	\$ 34,000.00	\$ 31,500.00	\$ 1,500.00	5%
1-10-300-1240-320-03	Physical Therapy	\$ 22,482.00	\$ 23,140.00	\$ 23,140.00	\$ 24,255.00	\$ 1,115.00	5%
1-10-300-1240-320-04	Speech Services WA	\$ 8,550.00	\$ 6,840.00	\$ 6,840.00	\$ 6,840.00	\$ -	0%
1-10-300-3300-320-00	Adult Education	\$ 7,836.00	\$ 8,988.00	\$ 8,988.00	\$ 9,438.00	\$ 450.00	5%
Student Services	Total	\$ 107,749.53	\$ 86,088.00	\$ 92,088.00	\$ 91,783.00	\$ 5,695.00	6.6%
1-10-300-1000-330-00	Prof. Dev. Reg Ed	\$ 3,489.00	\$ 6,148.00	\$ 6,148.00	\$ 11,148.00	\$ 5,000.00	81%
1-10-300-1200-330-00	Prof. Dev. SPED	\$ 1,304.00	\$ 2,592.00	\$ 2,592.00	\$ 3,592.00	\$ 1,000.00	39%
1-10-300-1000-330-01	Prof. Dev. Teacher Eval.	\$ -	\$ -	\$ -	\$ 4,525.00	\$ 4,525.00	100%
1-10-300-1000-330-02	Teacher Eval. Software	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	100%
1-10-300-2400-330-00	Prof. Dev. Admin	\$ 2,797.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	0%
Prof. Development	Total	\$ 7,590.00	\$ 12,740.00	\$ 12,740.00	\$ 27,265.00	\$ 14,525.00	114.0%
1-10-300-1240-340-00	Legal Services SPED	\$ 14,881.50	\$ 15,000.00	\$ 15,000.00	\$ 15,750.00	\$ 750.00	5%
1-10-300-2130-340-00	School Physician	\$ 1,100.00	\$ 1,200.00	\$ 1,200.00	\$ 1,300.00	\$ 100.00	8%
1-10-300-2310-340-00	Legal Services Reg Ed	\$ 5,298.00	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00	\$ 3,000.00	25%
1-10-300-2510-340-00	Payroll Service	\$ 5,278.09	\$ 7,586.00	\$ 7,586.00	\$ 7,966.00	\$ 380.00	5%
1-10-300-2510-340-01	Auditor Service	\$ 13,385.00	\$ 14,060.00	\$ 14,060.00	\$ 14,763.00	\$ 703.00	5%
1-10-300-2510-340-02	OPEB Service	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	100%
1-10-300-2580-340-00	IT Support	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	\$ 15,400.00	\$ 10,400.00	208%
Professional Services	Total	\$ 44,942.59	\$ 54,846.00	\$ 55,846.00	\$ 73,179.00	\$ 18,333.00	33.4%
1-10-400-2600-420-00	Rubbish Removal	\$ 11,162.30	\$ 10,500.00	\$ 11,500.00	\$ 11,550.00	\$ 1,050.00	10%
Disposal Service	Total	\$ 11,162.30	\$ 10,500.00	\$ 11,500.00	\$ 11,550.00	\$ 1,050.00	10.0%
1-10-400-2600-430-00	Contracted Serv. Maint	\$ 24,674.26	\$ 26,859.00	\$ 28,859.00	\$ 26,102.00	\$ (757.00)	-3%
1-10-400-2600-430-01	Rep/Maint Services	\$ 63,831.39	\$ 55,365.00	\$ 65,366.00	\$ 46,840.00	\$ (8,525.00)	-15%
1-10-400-2600-430-02	Energy Audit	\$ 17,243.60	\$ 17,243.00	\$ 17,243.00	\$ 17,444.00	\$ 201.00	1%
1-10-400-2600-430-03	Building Security	\$ -	\$ 4,000.00	\$ 17,500.00	\$ 5,000.00	\$ 1,000.00	25%
Repair/Maintenance	Total	\$ 105,749.25	\$ 108,467.00	\$ 128,968.00	\$ 95,386.00	\$ (6,081.00)	-7.8%
1-10-500-1250-510-00	SPED Trans. In	\$ 8,864.69	\$ 11,250.00	\$ 11,250.00	\$ 11,813.00	\$ 563.00	5%
1-10-500-1250-510-01	SPED Trans Out	\$ 302,137.83	\$ 167,895.00	\$ 248,470.00	\$ 167,301.00	\$ (594.00)	0%
1-10-500-2700-510-00	Local/High Sch Tran	\$ 367,496.24	\$ 382,638.00	\$ 362,638.00	\$ 363,698.00	\$ (18,940.00)	-5%
1-10-500-2700-510-01	Field Trip Trans	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000.00	\$ 4,000.00	200%
1-10-500-2700-510-02	Trans-Athletics	\$ 1,624.00	\$ 1,624.00	\$ 1,624.00	\$ 5,242.00	\$ 3,618.00	223%
1-10-500-2700-510-03	ACT Trans	\$ -	\$ 15,600.00	\$ 15,600.00	\$ 15,600.00	\$ -	0%
Transportation	Total	\$ 682,122.76	\$ 581,007.00	\$ 641,532.00	\$ 569,654.00	\$ (11,353.00)	-2.0%
1-10-500-2600-520-00	Property/Liability Ins.	\$ 34,663.32	\$ 39,412.00	\$ 39,412.00	\$ 41,382.00	\$ 1,970.00	5%
Bldg. Insurance	Total	\$ 34,663.32	\$ 39,412.00	\$ 39,412.00	\$ 41,382.00	\$ 1,970.00	5.0%
1-10-500-1200-530-00	Postage SPED	\$ 665.00	\$ 685.00	\$ 685.00	\$ 706.00	\$ 21.00	3%
1-10-500-2310-530-00	Postage BOE	\$ 324.00	\$ 334.00	\$ 334.00	\$ 344.00	\$ 10.00	3%
1-10-500-2320-530-00	Phone Super.	\$ 1,529.49	\$ 1,576.00	\$ 1,576.00	\$ 1,624.00	\$ 48.00	3%
1-10-500-2400-530-00	Postage Office	\$ 2,997.42	\$ 3,288.00	\$ 3,288.00	\$ 3,181.00	\$ (107.00)	-3%
1-10-500-2400-530-01	Phone School	\$ 5,035.86	\$ 4,944.00	\$ 4,944.00	\$ 5,093.00	\$ 149.00	3%
Communications	Total	\$ 10,551.77	\$ 10,827.00	\$ 10,827.00	\$ 10,943.00	\$ 121.00	1.1%
1-10-500-2510-540-00	Advertising	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,625.00	\$ 125.00	5%
Advertising	Total	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,625.00	\$ 125.00	5.0%

500 Other Purchased Services**WA Tuition***

2012-2013 Tuition Rate \$ 11,699 + 5% increase \$12,283.95

2012-2013 October 1, 2012 — 188 Students

Total

\$ 2,309,383.00**Killingly Vo-Ag***

One student in 2012-2013 one new student anticipated 2013-2014

Two Students @ \$8,392.00

\$ 16,783.00**Capital Theater Tuition***

Two Students @ \$5,355.00*

\$ 10,710.00**QVMC Tuition***

One Students @ \$3,937.00*

\$ 3,937.00**WA Special Education Services***

13 Students currently receiving services in 2012-2013

\$ 159,716.00

Amount budgeted based on Oct. 1 prior year student count of 13

Other Tuition – Special Education**\$ 669,203.00

11 Outside Placed Students—Includes EASTCONN @ WA— Changes in student placement in 2012/2013 and an estimated increase in tuition of 5% using an estimated 75% Excess Cost Reimbursement Rate.

The ARC Tuition—Special Education Services*\$ 25,000.00**600 Supplies****Instructional Supplies :**

3% Budgeted increase in all supply lines

Utilities:

4% Estimated increase in electricity***

12% Estimated increase for heating oil***

7% Estimated increase for diesel fuel and gasoline***

Books & Periodicals:

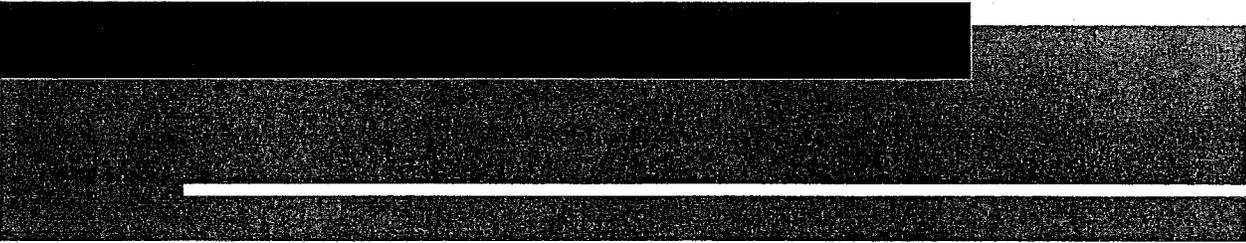
Increase in Textbooks and Workbooks due to new Math Texts

3% Budgeted increase in Library Books/Periodicals and Subscriptions

Note: These are estimated student attendance figures and are not yet confirmed**Note: Estimated Amounts - Student Count Fluctuates*****Note preliminary figures subject to change*

Board of Education 2013-2014 Recommended Operating Budget

Account Code	Description	2011-2012 Actual Expenditures	2012-2013 Adjusted Budget	2012-2013 Estimated Expenses	2013-2014 Proposed Budget	Amount Change	% Change
1-10-500-1000-561-00	Woodstock Acad.	\$ 2,340,900.00	\$ 2,304,703.00	\$ 2,304,703.00	\$ 2,309,383.00	\$ 4,680.00	0.2%
1-10-500-1000-561-01	Putnam High	\$ 31,480.00	\$ 22,036.00	\$ 22,036.00	\$ -	\$ (22,036.00)	-100.0%
1-10-500-1000-561-03	Killingly VO-AG	\$ -	\$ 8,392.00	\$ 8,392.00	\$ 16,783.00	\$ 8,391.00	100.0%
1-10-500-1000-561-04	Capital Theater	\$ 9,900.00	\$ 15,500.00	\$ 15,500.00	\$ 10,710.00	\$ (4,790.00)	-30.9%
1-10-100-1000-561-06	QVMC	\$ -	\$ 3,875.00	\$ 3,875.00	\$ 3,937.00	\$ 62.00	1.6%
1-10-500-1200-561-06	SPED QVMC	\$ -	\$ 9,960.00	\$ 9,960.00	\$ -	\$ (9,960.00)	-100.0%
1-10-500-1200-561-00	SPED Woodstock	\$ 199,371.42	\$ 172,052.00	\$ 172,052.00	\$ 159,716.00	\$ (12,336.00)	-7.2%
1-10-500-1200-561-01	SPED Tuition other	\$ 1,133,332.82	\$ 671,583.00	\$ 1,140,234.00	\$ 669,203.00	\$ (2,380.00)	-0.4%
1-10500-1200-561-07	SPED Killingly Vo-Ag	\$ -	\$ -	\$ 6,131.00	\$ -	\$ -	0.0%
1-10-500-1200-561-04	The ARC	\$ 11,200.00	\$ 25,000.00	\$ 22,000.00	\$ 25,000.00	\$ -	0.0%
Tuition	Total	\$ 3,726,184.24	\$ 3,233,101.00	\$ 3,704,883.00	\$ 3,194,732.00	\$ (38,369.00)	-1.2%
1-10-500-2510-580-00	Travel admin.	\$ 1,618.04	\$ 1,597.00	\$ 2,597.00	\$ 1,677.00	\$ 80.00	5%
1-10-500-1200-580-00	Travel SPED	\$ 1,452.26	\$ 2,061.00	\$ 2,061.00	\$ 2,164.00	\$ 103.00	5%
Travel	Total	\$ 3,070.30	\$ 3,658.00	\$ 4,658.00	\$ 3,841.00	\$ 183.00	5.0%
1-10-600-1200-600-00	SPED Office Supplies	\$ 513.96	\$ 530.00	\$ 530.00	\$ 546.00	\$ 16.00	3%
1-10-600-2310-600-00	BOE Office Expense	\$ 513.36	\$ 530.00	\$ 530.00	\$ 546.00	\$ 16.00	3%
1-10-600-2320-600-00	Super Office Expense	\$ 848.48	\$ 875.00	\$ 875.00	\$ 901.00	\$ 26.00	3%
1-10-600-2410-600-00	Principal Office Exp.	\$ 3,199.87	\$ 3,296.00	\$ 3,296.00	\$ 3,395.00	\$ 99.00	3%
Supplies	Total	\$ 5,075.67	\$ 5,231.00	\$ 5,231.00	\$ 5,388.00	\$ 157.00	3.0%
1-10-600-1000-610-00	Instructional Supp.	\$ 32,034.62	\$ 34,535.00	\$ 35,035.00	\$ 35,571.00	\$ 1,036.00	3%
1-10-600-1000-610-01	Art Supplies	\$ 2,862.93	\$ 3,355.00	\$ 3,355.00	\$ 3,456.00	\$ 101.00	3%
1-10-600-1000-610-02	Graduation Supplies	\$ 840.60	\$ 921.00	\$ 921.00	\$ 949.00	\$ 28.00	3%
1-10-600-1000-610-03	Music Supplies	\$ 2,121.39	\$ 3,355.00	\$ 3,355.00	\$ 3,456.00	\$ 101.00	3%
1-10-600-1000-610-04	Phys. Ed. Supplies	\$ 1,901.70	\$ 1,920.00	\$ 1,920.00	\$ 1,978.00	\$ 58.00	3%
1-10-600-1000-610-05	Testing Supplies	\$ 532.90	\$ 711.00	\$ 711.00	\$ 732.00	\$ 21.00	3%
1-10-600-1200-610-00	SPED Supplies	\$ 6,886.03	\$ 6,887.00	\$ 6,887.00	\$ 7,094.00	\$ 207.00	3%
1-10-600-1200-610-01	SRBI Supplies/Software fees	\$ 11,999.45	\$ 16,000.00	\$ 16,500.00	\$ 16,480.00	\$ 480.00	3%
1-10-600-2130-610-06	Health Room Supplies	\$ 2,428.47	\$ 2,492.00	\$ 2,492.00	\$ 2,567.00	\$ 75.00	3%
1-10-600-2190-610-00	Athletic Supplies	\$ 1,024.00	\$ 1,024.00	\$ 1,024.00	\$ 3,172.00	\$ 2,148.00	210%
1-10-600-2220-610-00	AV/Video	\$ 2,860.08	\$ 3,840.00	\$ 4,340.00	\$ 3,955.00	\$ 115.00	3%
1-10-600-2400-610-00	Office/Printing Supp.	\$ 20,699.29	\$ 22,600.00	\$ 23,100.00	\$ 23,278.00	\$ 678.00	3%
1-10-600-2600-610-00	Cust & Maint	\$ 20,034.21	\$ 21,500.00	\$ 23,500.00	\$ 22,575.00	\$ 1,075.00	5%
Instructional Supplies	Total	\$ 106,225.67	\$ 119,140.00	\$ 123,140.00	\$ 125,263.00	\$ 6,123.00	5.1%
1-10-600-2600-620-00	Electricity	\$ 41,189.88	\$ 50,000.00	\$ 50,000.00	\$ 52,000.00	\$ 2,000.00	4%
Utilities	Total	\$ 41,189.88	\$ 50,000.00	\$ 50,000.00	\$ 52,000.00	\$ 2,000.00	4.0%
1-10-600-2600-624-00	Fuel Oil	\$ 94,695.43	\$ 126,600.00	\$ 126,600.00	\$ 141,650.00	\$ 15,050.00	12%
Heating Fuel	Total	\$ 94,695.43	\$ 126,600.00	\$ 126,600.00	\$ 141,650.00	\$ 15,050.00	11.9%
1-10-600-2700-626-00	Diesel Fuel	\$ 65,763.94	\$ 66,500.00	\$ 66,500.00	\$ 71,000.00	\$ 4,500.00	7%
1-10-600-2700-626-01	Gas	\$ 3,527.22	\$ 3,350.00	\$ 3,350.00	\$ 3,685.00	\$ 335.00	10%
Diesel	Total	\$ 69,291.16	\$ 69,850.00	\$ 69,850.00	\$ 74,685.00	\$ 4,835.00	6.9%
1-10-600-1000-640-00	Textbooks	\$ 9,398.58	\$ 23,960.00	\$ 23,960.00	\$ 42,679.00	\$ 18,719.00	78%
1-10-600-1000-640-01	Workbooks	\$ 17,080.29	\$ 21,081.00	\$ 21,081.00	\$ 28,714.00	\$ 7,633.00	36%
1-10-600-2220-640-00	Library Books	\$ 7,248.91	\$ 7,249.00	\$ 7,249.00	\$ 7,467.00	\$ 218.00	3%
1-10-600-2220-640-02	Library Periodicals	\$ 997.00	\$ 999.00	\$ 999.00	\$ 1,029.00	\$ 30.00	3%
1-10-600-2220-640-03	Subscriptions	\$ 2,181.44	\$ 2,182.00	\$ 2,182.00	\$ 2,248.00	\$ 66.00	3%
Books & Periodicals	Total	\$ 36,906.22	\$ 55,471.00	\$ 55,471.00	\$ 82,137.00	\$ 26,666.00	48.1%



700 Capital Outlay

On-going Updates for New and Replacement Equipment Regular Ed.

On-going Updates for New and Replacement Equipment Special Ed.

Capital copier lease — 5 units

Capital Equipment Replacement

Capital Computer Replacement

800 Other Objects – Dues & Fees

EASTCONN Dues

NESDEC Dues

CABE Dues

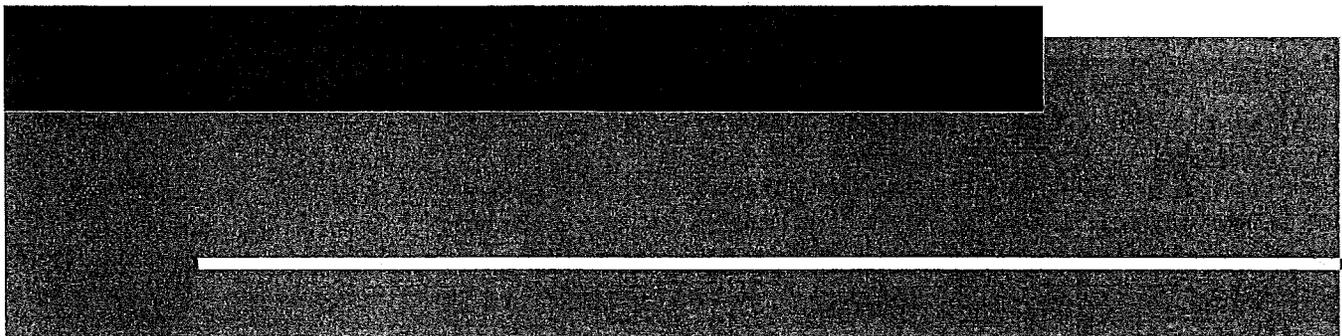
Software Licensing Fees

SUNGARD Software Support

CLEARTEL Communications—Web Hosting

APPRIVER—Spam & Virus Protection

MS Office Licensing



Board of Education 2013-2014 Recommended Operating Budget

Account Code	Description	2011-2012 Actual Expenditures	2012-2013 Adjusted Budget	2012-2013 Estimated Expenses	2013-2014 Proposed Budget	Amount Change	% Change
1-10-600-2230-650-00	Software/Computer Sup.	\$ 4,499.88	\$ 4,635.00	\$ 5,135.00	\$ 4,774.00	\$ 139.00	3%
Technology/Supplies Total		\$ 4,499.88	\$ 4,635.00	\$ 5,135.00	\$ 4,774.00	\$ 139.00	3.0%
1-10-700-1000-730-00	New Equip. Instruct.	\$ 3,941.20	\$ 3,942.00	\$ 3,942.00	\$ 4,060.00	\$ 118.00	3%
1-10-700-1000-730-01	Rep. Equip. Instruct.	\$ 2,574.80	\$ 2,575.00	\$ 2,575.00	\$ 2,652.00	\$ 77.00	3%
1-10-700-1200-730-00	New Equip. SPED	\$ 4,188.65	\$ 1,974.00	\$ 1,974.00	\$ 2,033.00	\$ 59.00	3%
1-10-700-1200-730-01	Rep. Equip. SPED	\$ 3,612.82	\$ 3,937.00	\$ 3,937.00	\$ 4,055.00	\$ 118.00	3%
1-10-700-2230-730-00	Technology Equip.	\$ 9,999.14	\$ 10,000.00	\$ 11,000.00	\$ 10,300.00	\$ 300.00	3%
1-10-700-2600-730-00	New Non Inst. Equip.	\$ 7,171.00	\$ 7,171.00	\$ 7,171.00	\$ 7,386.00	\$ 215.00	3%
1-10-700-2600-730-01	Rep. Non Inst. Equip.	\$ 12,505.63	\$ 13,800.00	\$ 17,800.00	\$ 14,214.00	\$ 414.00	3%
Capital Equipment Total		\$ 43,993.24	\$ 43,399.00	\$ 48,399.00	\$ 44,700.00	\$ 1,301.00	3.0%
1-10-800-1000-810-00	EASTCONN Membership	\$ 563.00	\$ 618.00	\$ 618.00	\$ 618.00	\$ -	0%
1-10-800-1000-810-01	NESDEC Membership	\$ 945.00	\$ 1,045.00	\$ 1,045.00	\$ 1,095.00	\$ 50.00	5%
1-10-800-2230-810-00	Software Lic. Fees	\$ 8,723.79	\$ 9,064.00	\$ 9,064.00	\$ 9,336.00	\$ 272.00	3%
1-10-800-2310-810-00	CABE Dues	\$ 2,000.00	\$ 2,273.00	\$ 2,273.00	\$ 2,341.00	\$ 68.00	3%
1-10-800-2310-810-01	BOE Dues & Fees	\$ 860.00	\$ 958.00	\$ 958.00	\$ 987.00	\$ 29.00	3%
1-10-800-2320-810-00	Super. Dues & Fees	\$ 3,157.00	\$ 3,273.00	\$ 3,273.00	\$ 3,371.00	\$ 98.00	3%
1-10-800-2400-810-00	Other Admin. D & F	\$ 2,499.22	\$ 3,525.00	\$ 3,525.00	\$ 3,701.00	\$ 176.00	5%
Dues & Fees Total		\$ 18,743.01	\$ 20,756.00	\$ 20,756.00	\$ 21,449.00	\$ 693.00	3%
Subtotal		\$ 9,780,055.77	\$ 9,484,596.00	\$ 10,030,524.00	\$ 9,716,402.00	\$ 231,806.00	2.44%
Estimated Misc. Income					\$ (12,600.00)	\$ (12,600.00)	
Total		\$ 9,780,055.77	\$ 9,484,596.00	\$ 10,030,524.00	\$ 9,703,802.00	\$ 219,206.00	2.31%
Excess Cost Received		\$ (557,065.00)		\$ (387,740.00)			
Excess Cost Anticipated				\$ (168,008.00)			
Energy Audit - Additional Appropriation				(\$20,000 moved through transfers)			2.53%
Medicaid Received		\$ (2,422.28)		\$ (22.95)			
Misc. Income		\$ (37,226.49)		\$ (15,580.00)			
Total Expenditures		\$ 9,183,342.00		\$ 9,459,173.05			
Balance		\$ (5,518.00)		\$ 25,422.95		*(See Note Below)	
Estimated Grants to offset the 2012-2013 Education Budget							
ECS Grant Received				\$ 1,565,000.00			
Est. ECS Grant				\$ 1,565,001.00			
Est. Transportation Grant				\$ 53,548.00			
Total Grants				\$ 3,183,549.00			
12/13 Education Cost to Town of Pomfret				\$ 6,301,047.00			
Estimated Grants to offset the 2013-2014 Education Budget							
Est. ECS Grant				\$ 3,134,201.00			
Est. Transportation Grant				\$ 53,548.00			
Total Grants				\$ 3,187,749.00			
13/14 Education Cost to Town of Pomfret				\$ 6,516,053.00			

*NOTE: THIS IS A CURRENT ESTIMATE AND WILL FLUCTUATE FROM NOW THROUGH CLOSING OF 12-13 BUDGET

2013-2014 Recommended Budget by Object

