

FY 2018 - 2019
Ashford Board of Education Budget
Public Hearing
April 4, 2018



Ashford Board of Education

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Vision

Empowered Learners Striving for Positive Change

Ashford School Mission Statement

Learners engage in authentic EXPERIENCES to DISCOVER their passions, STRIVE for excellence, CONNECT with their community and the world, and CONTRIBUTE in positive and meaningful ways.



Ashford School
Introduction to 2018-2019 Budget
James P. Longo, Superintendent

Here is a simple fact: a child's preschool through eighth grade school experience is the foundation of every student's education. They are the years that bring a child from toddler to teen and prepares them for making career choices that will impact them for rest of their lives. This educational foundation is essential to the success of our children. Undergirding our school program is our school budget. Without a reasonable budget we cannot provide a reasonable education.

School budget development is a complex process. Each year we strive to build a school budget that balances our desire to deliver an innovative and exemplary educational experience for our students with the need to consider the cost impact to the taxpaying citizens of Ashford.

It has taken ten years to become the exemplary school that we now are. Each year we have updated or replaced old equipment, purchased supplies, restored or improved programs, hired high quality staff members, improved safety and the condition of building and grounds. But most importantly, we have become a model educational institution.

For the past three years we have made significant budget cuts, resulting in little or no budget increases for three consecutive years. To achieve these zero increase budgets, we have gone line-by-line, cutting everything that we could without destroying our school. We have cut supplies and equipment, reduced certified staff through attrition, eliminated positions and worked diligently to compensate for unavoidable increases in insurance premium costs and salary increases that were determined by mediated contract negotiation.

We have reached the point where each cut made damages what we can deliver. Every reduction impacts a program and the quality of the education that we can provide our students. Budget cuts result in direct consequences, and unintended consequences. Every student goes through his or her elementary education experience once. There are no "do overs"...no second chances. You either receive a good education or you don't. We ask that anyone examining this budget proposal take the time to understand the true impact and significance of budget cuts.

We have made a promise to the students of Ashford, and we must live up to it.

Thank You for your continued support. If you have any questions regarding this document please forward them to Dr. Longo. jplongo@ashfordct.org

Enrollment and Per Pupil Expenditure (PPE) History

Year	October 1 st PK-8 Enrollment	Per Pupil Expenditure PK - 8	Educational Cost Sharing Grant
2013-2014	423	\$ 17,089.48	\$ 3,932,659
2014-2015	415	\$ 17,817.00	\$ 3,933,350
2015-2016	397	\$ 18,697.91	\$ 3,921,094
2016-2017	406	\$ 19,209.00	\$ 3,859,564
2017-2018	407	UNKNOWN*	\$ 3,351,242**

Sources: CT State Department of Education; EdSight; Public School Information System (PSIS); CT Finance Project
 *Pending filing of annual expenditure report (ED001) PPE released in December ** Preliminary - as of January 2018

District per pupil expenditures are computed annually by the Connecticut Department of Education. In its basic form, it represents the annual budget divided by the number of students enrolled as of October 1st. Per pupil expenditures are typically higher for small districts such as ours, as you are dividing the district's operating expenses by a smaller number of enrolled students. For the most part, the addition or subtraction of students does not change operating expenses. Operational constants such as employee wages, utilities, building maintenance and transportation do not differ much in a school with 400 students, in terms of per pupil cost, than that a school with 450, especially if the fifty additional students are spread throughout all grades.

For this reason, per pupil expenditures are not very helpful in calculating the education budget in a small town. However, it should be noted that Ashford's per pupil costs are comparable to those of neighboring communities.

The table above includes the Educational Cost Sharing grant (ECS) funds allocated to Ashford by the Connecticut State Department of Education. ECS funds are applied to the gross Per Pupil Costs that a town must bear for the education of its K-12 students and aids in lowering the costs borne by the town. **In 2016-2017, the per pupil cost for an Ashford School student was offset by \$6,564 in state funding and \$495 in federal funding, resulting in a net Ashford per pupil cost of \$12,150.00.**

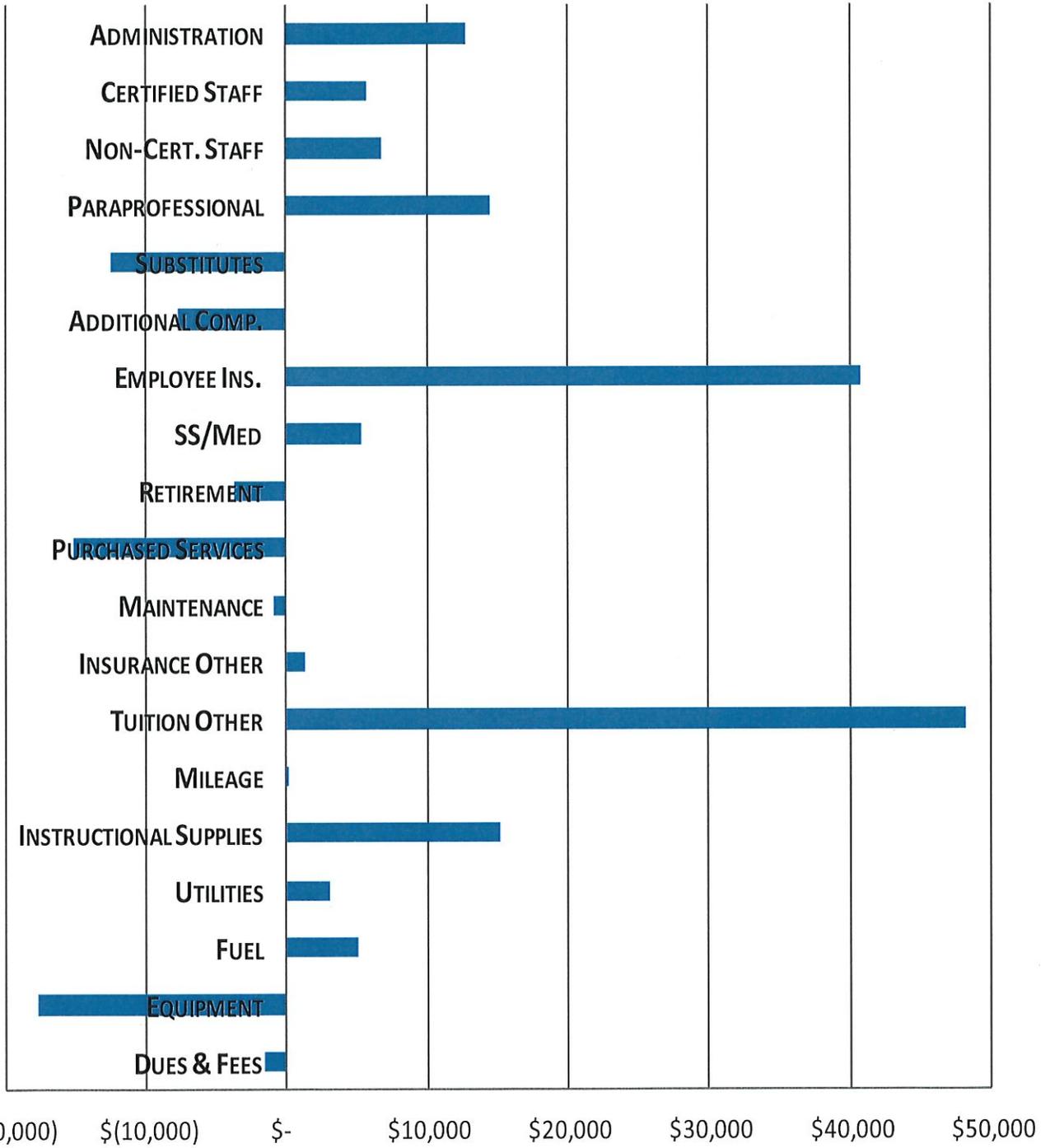
Object 111 – Projected Certified Staff Assignments/Enrollment for 2018-2019

Grade/Area	2017-2018				Grade/Area	2018-2019		
	Number Students 10/1/17	Number Students 1/25/18	Number Faculty	Class Size 1/25/18		Number Students	Number Faculty	Class Size
PK	40	48	2	12.0	PK	48	2	12.0
K	39	40	3	13.3	K	48	3	16.0
1	36	34	3	11.3	1	40	3	13.3
2	40	40	3	13.3	2	34	2	17.0
3	36	37	3	12.3	3	40	3	13.3
4	45	44	3	14.7	4	37	3	12.3
5	32	32	2	16.0	5	44	3	14.7
6	41	43	3	14.3	6	32	2	16.0
7/8 (Math, SS, ELA, Science)	85	84	4	21.0	7-8	86	4	21.5
Elementary Intervention			2				2	
Secondary Intervention			1				.5	
STRIVE/Social Literacy			0				.5	
Digital Media/Writing			1				1	
Elementary Science			1				1	
Elementary Spanish			1				1	
Secondary Spanish			1				1	
Art			1				1	
PE/Health			2				2	
Music			2				2	
School Psychologists			2				2	
Special Education			5				5	
Speech Pathologist			1				1	
Total Faculty Members			46				45	
Total Students	394	402				409		

FYE19 - Object Increases and Decreases

OBJECT	CHANGE	DETAILS
100 Administration	Increase \$12,741	Includes negotiated salary increases for Administrators
111 Certified Salaries	Increase \$5,723	Contractual increase per AEA Collective Bargaining Agreement Reduction one FTE teaching position (\$80,516)
110 Non-Certified Staff	A. Decrease (\$60,684) B. Increase \$14,963 C. Increase \$52,547 <i>Overall increase \$6,826</i>	A. Elimination of one full time district support staff position (\$60,684) B. Anticipate 3% increase for non-union staff C. Pending new MEUI Collective Bargaining Agreement (custodial, cafeteria and bus drivers)
112 Paraprofessionals	Increase \$14,491	Decrease of one full time paraprofessional (\$24,208) for FY19 Pending new MEUI Collective Bargaining Agreement Increase of two full time paraprofessionals in FY18
113 Substitutes	Decrease (\$12,500)	Reduced to FY17 level
151 Additional Compensation	A. Decrease (\$2,682) B. Decrease (\$5,000)	A. Move of after school activities from BOE budget to a new grant B. Reduction in curriculum development
210 Employee Insurance	A. Increase \$40,139 B. Increase \$637	A. 3% increase in Health and 0% Dental insurance premiums and multiple changes to individual employee coverage levels minus three FTE staff health insurance coverage B. Increases in other insurance lines and Health Savings Account lines
220 FICA Medicare ER	Increase \$5,380	3% overall increase in employer contribution
230 Retirement Benefit	A. Decrease (\$6,162) B. Increase \$2,453	A. Reduction of one retiree from health insurance coverage B. Contractual retirement benefit
330-340 Purchased Services	Decrease (\$15,079)	Reduction in teacher workshops, OPEB evaluation, and special education services
430 Maintenance	Decrease (\$837)	Overall 1% decrease to maintenance budget
520 Other Insurance	Increase \$1,336	Anticipated increase of 3% for liability insurance
561 Tuition Other	Increase \$48,195	Number of out-placed students increased by two in FY18, under Budgeted by second student as the student moved into the district after the budget was drafted. Reflects anticipated excess cost reimbursement
610 Instructional Supplies	Increase \$15,202	Reflects a (\$2,000) reduction in after school supplies and an additional (\$1,793) in other supply lines. Overall increase to cover full cost of special education assessments and IEP software and PowerSchool student information software
620 Utilities	Increase \$3,079	Increase is an estimated 5%
624 Fuel	Increase \$5,057	Increase is an estimated 5%
730 Equipment	Decrease (\$17,578)	Overall decrease in equipment due to the reduction of special education assistive technology and adaptive equipment and a 50% reduction in technology equipment
810 Dues and Fees	Decrease (\$1,500)	Decrease in special education dues and fees budgeted for in special education software

Object Increases and Decreases



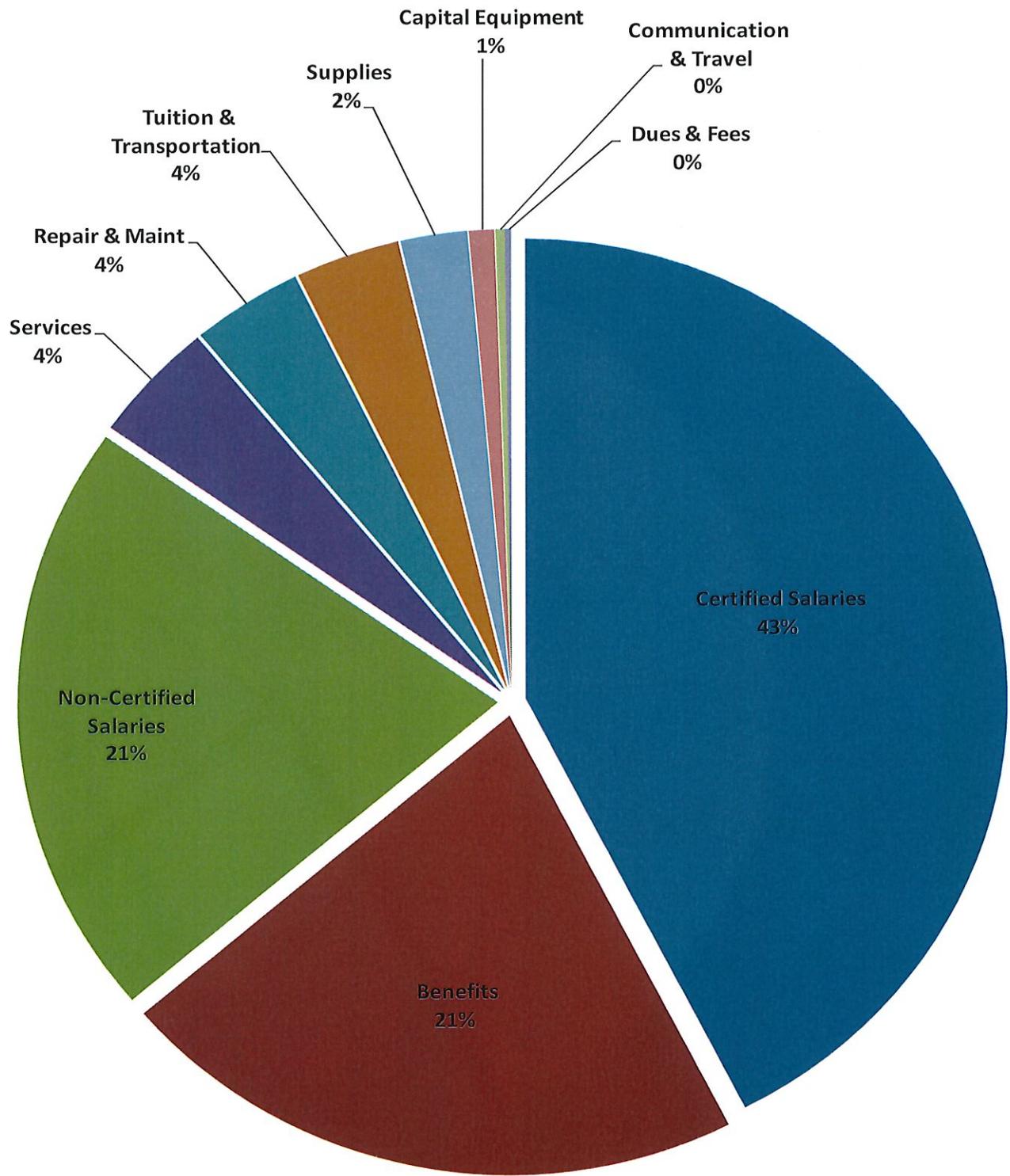
Ashford School Budget History

Budget Year	Approved Budget Amount	% Change Inc/(Dec)
FY 15-16	\$ 7,423,071 Budget	1.8%
FY 16-17	\$ 7,406,140 Budget	(0.02%)
FY 17-18	\$ 7,406,140 Budget	0%
<i>FY 17-18 update</i>	<i>\$ 7,306,140 Budget - absorbed an additional Special Education Out-Placed Student</i>	<i>(1.35%)</i>
FY 18-19	\$7,506,140 Proposed Budget	1.35%

Ashford School Budget History FY 18-19

Budget Year	2018-2019 Budget Versions	% Change Inc/ (Dec)
Superintendent	\$ 7,666,002 Total Budget Increase of \$259,862	3.51%
BOE	\$ 7,620,918 Increase of \$214,778	2.85%
BOF Reduction	Reduction of \$114,778	(1.50%)
Final BOE Approved	\$7,506,140 Total Budget an Increase of \$100,000	1.35%

2018-2019 BOE Recommended Budget



Account Description	Object	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
Administration	Object 100	\$ 410,890.00	\$ 423,631.00	\$ 12,741.00	3%
Certified Staff	Object 111	\$ 2,632,557.00	\$ 2,638,280.00	\$ 5,723.00	0%
Non-Certified Staff	Object 110	\$ 984,477.00	\$ 991,303.00	\$ 6,826.00	1%
Non-Certified Staff Para's	Object 112	\$ 571,021.00	\$ 585,512.00	\$ 14,491.00	3%
Substitutes	Object 113	\$ 80,100.00	\$ 67,600.00	\$ (12,500.00)	-16%
Additional Compensation	Object 151	\$ 68,022.00	\$ 60,340.00	\$ (7,682.00)	-11%
Employee Insurance	Object 210	\$ 1,204,164.00	\$ 1,244,940.00	\$ 40,776.00	3%
Social Security/Medicare ER	Object 220	\$ 179,319.00	\$ 184,699.00	\$ 5,380.00	3%
Retirement Benefit	Object 230	\$ 145,165.00	\$ 141,456.00	\$ (3,709.00)	-3%
Tuition Reimbursement	Object 251	\$ 19,000.00	\$ 19,000.00	\$ -	0%
Unemployment	Object 260	\$ 10,000.00	\$ 10,000.00	\$ -	0%
Purchased Services	Object 330	\$ 334,747.00	\$ 319,668.00	\$ (15,079.00)	-5%
Maintenance	Object 430	\$ 98,922.00	\$ 98,085.00	\$ (837.00)	-1%
Equipment Maintenance	Object 431	\$ 3,085.00	\$ 3,085.00	\$ -	0%
Facility Usage	Object 440	\$ 3,600.00	\$ 3,600.00	\$ -	0%
Student Transportation	Object 510	\$ 17,095.00	\$ 17,095.00	\$ -	0%
Insurance Other	Object 520	\$ 39,305.00	\$ 40,641.00	\$ 1,336.00	3%
Communications	Object 530	\$ 20,827.00	\$ 20,827.00	\$ -	0%
Printing	Object 550	\$ 1,016.00	\$ 1,016.00	\$ -	0%
Tuition Other	Object 561	\$ 164,300.00	\$ 212,495.00	\$ 48,195.00	29%
Mileage	Object 580	\$ 1,570.00	\$ 1,649.00	\$ 79.00	5%
Supplies Other	Object 600	\$ 52,111.00	\$ 52,111.00	\$ -	0%
Instructional Supplies	Object 610	\$ 89,744.00	\$ 104,946.00	\$ 15,202.00	5%
Utilities	Object 620	\$ 61,574.00	\$ 64,653.00	\$ 3,079.00	5%
Fuel	Object 624	\$ 101,150.00	\$ 106,207.00	\$ 5,057.00	5%
Books	Object 640	\$ 12,139.00	\$ 12,139.00	\$ -	0%
Equipment	Object 730	\$ 82,380.00	\$ 64,802.00	\$ (17,578.00)	-21%
Dues & Fees	Object 810	\$ 17,360.00	\$ 15,860.00	\$ (1,500.00)	-9%
Audit Adjustments	Object 900	\$ 500.00	\$ 500.00	\$ -	0%
Total		\$ 7,406,140.01	\$ 7,506,140.00	\$ 100,000.00	1.35%

Object 100 – Administration Salaries

This object reflects an increase of 3% over last year's budget.

Administrators have negotiated contracts with the Ashford Board of Education.

This object includes the salaries of all administrative staff positions requiring state certification in the district.

Object 110 – Non-Certified Staff Salaries

This line reflects an increased of 1% over last year's budget.

This object includes salaries for staff whose positions do not require state certification, including custodians, bus drivers, cafeteria staff, district office and school support staff, bus mechanic, IT, and the school nurse. It is also impacted by negotiated wage increases for members of the non-certified employee union, MEUI, and negotiated salary increases of non-union employees. **It also reflects the reduction of one full time district office employee (\$60,684).**

This object is reduced by the Region 19 transportation agreement, see RD19 Transportation appendix = \$84,092.13

Object 111 – Certified Staff Salaries

This object reflects an increase of 0% over last year's budget.

A mediated three-year Collective Bargaining Agreement began July 1, 2017.

This object includes the salaries for all professional staff in positions that require state certification such as teachers. Salaries account for the bulk of the BOE budget. **It also reflects the reduction of one FTE teaching position (\$80,516).**

This object is reduced by the IDEA B611 Grant, see Grant appendix = 1.4 FTE Teacher Salaries \$105,634.00

This object is reduced by the IDEA B619 Grant, see Grant appendix = .2 FTE Teacher Salary \$6,838.00

This object is reduced by the Readiness Grant, see Grant appendix = .5 FTE Teacher Salary \$41,983.00

This object is reduced by the Readiness Grant, see Grant appendix = Administrative Salary \$5,400.00

Object 112 – Non-Certified Paraprofessionals

This line has increased by 3% over last year's budget.

This object includes wages for Paraprofessional staff who hold positions that do not require state certification. It is also impacted by negotiated wage increases for members of the non-certified employee union, MEUI. Additionally, **one paraprofessional will be reduced for FY19 (\$24,208)** however, two paraprofessionals were added in FY18.

This object is reduced by the Readiness Grant, see Grant appendix = 1.5 FTE Paraprofessional Wages \$35,279.00

This object is reduced by the Title III-ELL Grant, see Grant appendix = Teaching Assistant \$150.00

Object 113 – Substitutes

This line has decreased (16%) over last year's budget.

This object reflects wages for substitute staff. Reduced this amount to the FY17 budget level and don't anticipate any long term coverage.

Account Number	Account Description	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
Administration					
01-1200-100-20000	Special Ed. Director	\$ 105,334.00	\$ 108,999.00	\$ 3,665.00	3%
01-2320-100-10000	Superintendent	\$ 77,562.00	\$ 79,834.00	\$ 2,272.00	3%
01-2400-100-10000	Principal	\$ 134,120.00	\$ 138,108.00	\$ 3,988.00	3%
01-2400-100-10001	Assistant Principal	\$ 93,874.00	\$ 96,690.00	\$ 2,816.00	3%
TOTAL Administration		\$ 410,890.00	\$ 423,631.00	\$ 12,741.00	3%
Certified Staff					
01-1000-111-10000	Elementary Certified Staff	\$ 1,100,181.00	\$ 1,172,176.00	\$ 71,995.00	7%
01-1000-111-10001	Art Certified Staff	\$ 56,991.00	\$ 58,840.00	\$ 1,849.00	3%
01-1000-111-10002	Music Certified Staff	\$ 105,323.00	\$ 108,684.00	\$ 3,361.00	3%
01-1000-111-10003	World Language Certified Staff	\$ 155,226.00	\$ 156,233.00	\$ 1,007.00	1%
01-1000-111-10004	Phys. Ed./Health Cert. Staff	\$ 97,563.00	\$ 96,058.00	\$ (1,505.00)	-2%
01-1001-111-10000	Middle School Certified Staff	\$ 587,242.00	\$ 572,112.00	\$ (15,130.00)	-3%
01-1200-111-01120	Sp. Ed. Certified Staff	\$ 183,044.00	\$ 186,409.00	\$ 3,365.00	2%
01-1200-111-02120	Remedial Certified Staff	\$ 139,459.00	\$ 61,813.00	\$ (77,646.00)	-56%
01-2140-111-20000	Psychologist Certified Staff	\$ 91,609.00	\$ 105,716.00	\$ 14,107.00	15%
01-2150-111-20000	Speech Certified Staff	\$ 63,602.00	\$ 66,038.00	\$ 2,436.00	4%
01-2180-111-20000	Enrichment Staff	\$ 52,317.00	\$ 54,201.00	\$ 1,884.00	4%
TOTAL Certified Staff		\$ 2,632,557.00	\$ 2,638,280.00	\$ 5,723.00	0%
Non-Certified Staff					
01-1000-110-10000	Sub. Calling Stipend	\$ 3,000.00	\$ 3,000.00	\$ -	0%
01-1200-110-20000	Special Ed. Admin. Assistant	\$ 41,567.00	\$ 43,260.00	\$ 1,693.00	4%
01-2130-110-10000	Nursing Staff	\$ 64,861.00	\$ 68,095.00	\$ 3,234.00	5%
01-2310-110-10000	BOE Meeting Stipend	\$ 4,000.00	\$ 4,000.00	\$ -	0%
01-2320-110-10000	Superintendent's Admin. Asst.	\$ 61,327.00	\$ 63,440.00	\$ 2,113.00	3%
01-2400-110-10000	Principal's Admin. Assistants (1.5)	\$ 65,371.00	\$ 67,029.00	\$ 1,658.00	3%
01-2500-110-10000	Accounting Clerks	\$ 119,339.00	\$ 58,655.00	\$ (60,684.00)	-51%
01-2510-110-10000	Business Manager	\$ 41,325.00	\$ 44,810.00	\$ 3,485.00	8%
01-2580-110-10000	Technology Assistant	\$ 28,156.00	\$ 29,486.00	\$ 1,330.00	5%
01-2580-110-10001	Technology Consultant	\$ 84,872.00	\$ 87,206.00	\$ 2,334.00	3%
01-2600-110-10000	Custodians	\$ 206,114.00	\$ 224,638.00	\$ 18,524.00	9%
01-2600-110-10001	Summer Custodians	\$ 5,352.00	\$ 5,838.00	\$ 486.00	9%
01-2600-110-10002	Custodian Substitutes	\$ 4,126.00	\$ 4,126.00	\$ -	0%
01-2600-110-10003	Emergency OT Custodians	\$ 1,000.00	\$ 1,000.00	\$ -	0%
01-2700-110-10000	Drivers	\$ 101,075.00	\$ 130,866.00	\$ 29,791.00	29%
01-2700-110-10001	Transportation Coordinator	\$ 16,763.00	\$ 16,256.00	\$ (507.00)	-3%
01-2700-110-10002	Driver Sick/Personal Leave	\$ 7,689.00	\$ 7,940.00	\$ 251.00	3%
01-2730-110-10000	Bus Mechanic	\$ 46,220.00	\$ 46,220.00	\$ -	0%
01-2790-110-10000	Class Trip Transportation	\$ 11,743.00	\$ 12,096.00	\$ 353.00	3%
01-2790-110-10001	Extracurricular Transportation	\$ 2,097.00	\$ 2,490.00	\$ 393.00	19%
01-2790-110-10002	After Sch. Activities Trans.	\$ 2,889.00	\$ 3,401.00	\$ 512.00	18%
01-2790-110-20000	Sp. Ed. Drivers	\$ 65,091.00	\$ 66,951.00	\$ 1,860.00	3%
01-3300-110-10000	Community	\$ 500.00	\$ 500.00	\$ -	0%
TOTAL Non Certified Staff		\$ 984,477.00	\$ 991,303.00	\$ 6,826.00	1%
Non-Certified Staff Para's					
01-1000-112-10000	Reg. Ed. Paraprofessional	\$ 149,357.00	\$ 127,281.00	\$ (22,076.00)	-15%
01-1200-112-20000	Sp. Ed. Paraprofessional	\$ 421,664.00	\$ 458,231.00	\$ 36,567.00	9%
TOTAL Staff Para's		\$ 571,021.00	\$ 585,512.00	\$ 14,491.00	3%
Substitutes					
01-1000-113-10000	Sub Teachers/Paras Reg/ Ed	\$ 57,200.00	\$ 51,600.00	\$ (5,600.00)	-10%
01-1000-113-10002	Workshop Sub Pay	\$ 2,500.00	\$ 2,500.00	\$ -	0%
01-1200-113-20000	Substitute Teach/Paras. Sp. Ed	\$ 20,400.00	\$ 13,500.00	\$ (6,900.00)	-34%
TOTAL Substitutes		\$ 80,100.00	\$ 67,600.00	\$ (12,500.00)	-16%

Object 151 – Additional Compensation

This object reflects a decrease of (11%) from last year's budget.

This object reflects contracted Curriculum Development, Program Advisors, Program Coordinators, Coaches, Event Chaperones and TEAM Mentor salaries. 50% of the curriculum development budget was reduced for FY19.

This object is reduced by the REAP Grant, see Grant appendix = Curriculum Development \$2,000

Object 210 – Employee Insurance

This object reflects a increased of 3% over last year's budget.

This object reflects the cost of medical, dental insurance, group life and workers' compensation liability insurances for all employees and is the second most impactful line in the budget after salaries. This object is not entirely under the control of the Board of Education as it is determined by collective bargaining, the medical benefit marketplace, and the coverage selections of employees. The certified staff cost share percentage will increase from 14.5% in FY18 to 15.5% in FY19 as per contract.

To ensure that budgeted amounts are reasonable and based on the most current information available, all staff are surveyed for their intent to participate in the following school year. This line is our best estimate as employees can ultimately choose individual, two-person, family coverage, or waive coverage and receive a waiver payment during the annual open enrollment period which ends in May. What choice they ultimately make and any changes in life status during the year, can impact the budget after it is appropriated. Estimates are based on the current list of employees, the coverage they intend to choose, and increases in premium costs. There will be a 3% increase in medical premiums and 0% for dental premiums for FY19.

NOTE: CIRMA has increased the cost of the Liability LAP Insurance by 3% in FY18 and is anticipating the same for FY19.

This object is reduced by the Region 19 transportation agreement, see RD19 Transportation appendix = \$56,939.30

Object 220 – Social Security/Medicare ER

This object reflects an estimated 3% increase to cover all staff wage and salary increases.

This object reflects the employer portion of Social Security and Medicare benefits for all staff members.

This object is reduced by the Readiness Grant, see Grant appendix = \$4,725.00

This object is reduced by the Title I Grant, see Grant appendix = \$701.00

This object is reduced by the Region 19 transportation agreement, see RD19 Transportation appendix = \$6,433.05

Object 230 – Retirement Benefit

This object reflects a decrease of (3%) from last year's budget.

This object reflects contracted certified and non-certified employee retirement benefits. A decrease of (\$6,162) results from a retired teacher exiting our health insurance plan. Eventually this line will be phased out entirely.

This object is reduced by the Region 19 transportation agreement, see RD19 Transportation appendix = \$7,979.08

Object 260– Unemployment

There is no increase at this time however, there could be utilization of this benefit as the Board has eliminated two full time positions for FY19.

Object 251– Tuition Reimbursement

There is no increase in this object. These are all negotiated contractual line items.

Account Number	Account Description	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
Additional Compensation					
01-2210-151-10000	Curriculum Development	\$ 10,000.00	\$ 5,000.00	\$ (5,000.00)	-50%
01-2290-151-10000	Program Advisors	\$ 15,296.00	\$ 18,506.00	\$ 3,210.00	21%
01-2290-151-10001	Prog. Directors & Coordinators	\$ 16,806.00	\$ 8,628.00	\$ (8,178.00)	-49%
01-2900-151-10000	Coaches	\$ 20,600.00	\$ 22,886.00	\$ 2,286.00	11%
01-2900-151-10001	Event Chaperones	\$ 2,520.00	\$ 2,520.00	\$ -	0%
01-1000-151-10000	CT TEAM Mentor	\$ 2,800.00	\$ 2,800.00	\$ -	0%
TOTAL Additional Compensation		\$ 68,022.00	\$ 60,340.00	\$ (7,682.00)	-11%
Employee Insurance					
01-1000-210-10000	Medical/Dental Ins. Reg. Ed.	\$ 699,421.00	\$ 733,287.00	\$ 33,866.00	5%
01-1000-210-10001	H.S.A. ER Contrib. Reg. Ed.	\$ 75,000.00	\$ 76,500.00	\$ 1,500.00	2%
01-1000-210-10002	Group Life Ins. Reg. Ed.	\$ 7,987.00	\$ 8,786.00	\$ 799.00	10%
01-1000-210-10003	Workers Comp. Ins. Reg. Ed.	\$ 56,084.00	\$ 58,047.00	\$ 1,963.00	4%
01-1000-210-10004	HealthCare Waiver Reg. Ed.	\$ 45,668.00	\$ 39,375.00	\$ (6,293.00)	-14%
01-1200-210-20000	Medical/Dental Ins. Sp. Ed.	\$ 281,776.00	\$ 288,049.00	\$ 6,273.00	2%
01-1200-210-20001	H.S.A. ER Contrib. Sp. Ed.	\$ 24,000.00	\$ 25,250.00	\$ 1,250.00	5%
01-1200-210-20002	Group Life Ins. Sp. Ed.	\$ 1,997.00	\$ 2,197.00	\$ 200.00	10%
01-1200-210-20003	Workers Comp. Ins. Sp. Ed.	\$ 6,231.00	\$ 6,449.00	\$ 218.00	3%
01-1200-210-20004	Healthcare Waiver Sp. Ed.	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00	17%
TOTAL Employee Insurance		\$ 1,204,164.00	\$ 1,244,940.00	\$ 40,776.00	3%
Social Security/Medicare ER					
01-1000-220-10000	SS/Medicare Costs Reg. Ed.	\$ 143,455.00	\$ 147,759.00	\$ 4,304.00	3%
01-1200-220-20000	SS/Medicare Cost Sp. Ed.	\$ 35,864.00	\$ 36,940.00	\$ 1,076.00	3%
TOTAL Social Security/Medicare ER		\$ 179,319.00	\$ 184,699.00	\$ 5,380.00	3%
Retirement Benefit					
01-1000-230-10000	Non-Cert. Ret./Other Reg. Ed.	\$ 62,614.00	\$ 63,345.00	\$ 731.00	1%
01-1000-230-20000	Cert. Retirement Insurance	\$ 40,205.00	\$ 34,043.00	\$ (6,162.00)	-18%
01-1200-230-20000	Non-Cert. Ret./Other Sp. Ed.	\$ 29,179.00	\$ 28,870.00	\$ (309.00)	-1%
01-2400-230-10000	Certified Ret./Other Reg. Ed.	\$ 11,072.00	\$ 13,030.00	\$ 1,958.00	15%
01-1200-230-20000	Certified Ret./Other Sp. Ed.	\$ 2,095.00	\$ 2,168.00	\$ 73.00	3%
TOTAL Retirement Benefit		\$ 145,165.00	\$ 141,456.00	\$ (3,709.00)	-3%
Tuition Reimbursement					
01-1000-251-10000	AEA Tuition Reimbursement	\$ 10,000.00	\$ 10,000.00	\$ -	0%
01-2400-251-10000	Admin. Tuition Reimbursement	\$ 4,000.00	\$ 4,000.00	\$ -	0%
01-1000-252-10000	MEUI Tuition Reimbursement	\$ 5,000.00	\$ 5,000.00	\$ -	0%
TOTAL Tuition Reimbursement		\$ 19,000.00	\$ 19,000.00	\$ -	0%
Unemployment					
01-1000-260-10000	Unemp. Comp. Reg. Ed.	\$ 10,000.00	\$ 10,000.00	\$ -	0%
01-1200-260-20000	Unemp. Comp. Sp. Ed.	\$ -	\$ -	\$ -	0%
TOTAL Unemployment		\$ 10,000.00	\$ 10,000.00	\$ -	0%
Purchased Services					
01-1000-330-10000	Teachers Workshops Reg. Ed.	\$ 7,000.00	\$ 5,000.00	\$ (2,000.00)	-29%
01-1000-330-10001	Prof. Dev. Reg. Ed.	\$ 6,000.00	\$ 6,000.00	\$ -	0%
01-1200-330-20000	Teachers Workshops Sp. Ed.	\$ 1,000.00	\$ 1,000.00	\$ -	0%
01-1200-330-20001	Prof. Dev. Sp. Ed.	\$ 650.00	\$ 650.00	\$ -	0%
01-2320-330-10000	Professional Development Admin	\$ 3,808.00	\$ 3,808.00	\$ -	0%
01-1000-340-10000	Legal Expense Reg. Ed.	\$ 16,000.00	\$ 16,000.00	\$ -	0%
01-1000-340-10001	Auditor/OPEB	\$ 22,250.00	\$ 19,250.00	\$ (3,000.00)	-13%
01-1000-340-10002	Data Processing Payroll	\$ 12,664.00	\$ 12,664.00	\$ -	0%
01-1000-340-10003	Health Consultant	\$ 7,500.00	\$ 7,000.00	\$ (500.00)	-7%
01-1000-340-10004	Volunteer Screening	\$ 480.00	\$ 480.00	\$ -	0%
01-1000-340-10005	Medical/Screenings	\$ 1,275.00	\$ 1,275.00	\$ -	0%
01-1200-340-20000	Legal Expense Sp. Ed.	\$ 4,000.00	\$ 4,000.00	\$ -	0%

Object 300 – Purchased Services

This object reflects a decrease of (5%) from last year's budget.

This object reflects the cost of all services provided to the district including professional development and teacher workshops, legal expenses, auditor and payroll services, school medical advisor, medical screenings and athletic officials. It is also inclusive of outsourced special education support, such as evaluations, speech therapy, occupational therapy, physical therapy and behavioral therapy. Teacher workshop budget was reduced by (\$3,153) and cost associated with auditor required OPEB report was removed totaling (\$3,000) however, it will have to be put back for FY20 budget to meet reporting compliance.

This object is reduced by the Readiness Grant, see Grant appendix = Purchased Services \$17,065.00

This object is reduced by the Title II Part A Grant, see Grant appendix = Professional Development \$8,411.00

This object is reduced by the REAP Grant, see Grant appendix = Professional Development & other \$3,000.00

Object 430 – Maintenance

This object reflects a decreased of (1%) from last year's budget.

This object reflects the cost of maintenance related vendor services. The administration reduced this budget request by (-14%). It included needed improvements that will need to be addressed in another way.

Object 440 – Facility Usage

This object has no increase over last year's budget.

This object reflects the cost of facility use of a town garage for bus repair at the DPW. It is always budgeted at \$6,000 and is reduced by the amount received by Region 19. The expenses covered are generally for utilities and billed by the town to the BOE in June.

This object does not change and is offset by the Region 19 agreement, see RD19 Transportation appendix = \$2,400.00

Object 510– Student Transportation

This object has no increase over last year's budget.

This object reflects no increase. Fleet maintenance includes services to school buses and vans, radios, towing, tire replacement, fire extinguisher replacement, routine maintenance and repairs.

Object 520 – Other Insurance

This object an estimated increase of 3% over last year's budget.

This object reflects the cost of building and transportation insurance provided by CIRMA and the cost of student accident insurance.

Object 530 – Communication

There is no increase in this line, which presents risk, as it may be overspent.

Object 550 – Printing

There is no increase in this line and covers any overages on the number of copies exceeded by the school copier maintenance plan.

Account Number	Account Description	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
01-2140-340-20000	Evaluations Outsourced	\$ 12,240.00	\$ 5,000.00	\$ (7,240.00)	-59%
01-2150-340-20000	Speech Outsourced	\$ 73,000.00	\$ 75,705.00	\$ 2,705.00	4%
01-2160-340-20000	OT Outsourced	\$ 65,000.00	\$ 69,269.00	\$ 4,269.00	7%
01-2170-340-20000	PT Outsourced	\$ 43,000.00	\$ 44,367.00	\$ 1,367.00	3%
01-2190-340-20000	Behavior Therapy Outsourced	\$ 54,000.00	\$ 43,320.00	\$ (10,680.00)	-20%
01-2900-340-10000	Athletic Officials	\$ 4,880.00	\$ 4,880.00	\$ -	0%
TOTAL Purchased Services		\$ 334,747.00	\$ 319,668.00	\$ (15,079.00)	-5%
Maintenance					
01-2600-430-10000	Rubbish Removal	\$ 7,393.00	\$ 7,393.00	\$ -	0%
01-2600-430-10001	Asbestos Monitoring	\$ 1,657.00	\$ 1,100.00	\$ (557.00)	-34%
01-2600-430-10002	Water Monitoring	\$ 16,845.00	\$ 16,845.00	\$ -	0%
01-2600-430-10003	General Maint. & Repairs	\$ 20,000.00	\$ 20,000.00	\$ -	0%
01-2600-430-10004	Sanitary System	\$ 3,686.00	\$ 3,686.00	\$ -	0%
01-2600-430-10005	Painting	\$ 1,606.00	\$ 1,606.00	\$ -	0%
01-2600-430-10007	Radon Testing	\$ 280.00	\$ -	\$ (280.00)	-100%
01-2600-430-10006	Flooring	\$ 6,232.00	\$ 6,232.00	\$ -	0%
01-2610-430-10000	Generator Maintenance	\$ 3,351.00	\$ 3,351.00	\$ -	0%
01-2610-430-10001	Boiler Repairs	\$ 13,376.00	\$ 13,376.00	\$ -	0%
01-2610-430-10002	HVAC Maintenance	\$ 8,215.00	\$ 8,215.00	\$ -	0%
01-2620-430-10000	Roof Maintenance	\$ 3,819.00	\$ 3,819.00	\$ -	0%
01-2630-430-10000	Grounds Upkeep	\$ 7,382.00	\$ 7,382.00	\$ -	0%
01-2670-430-10000	Fire Equipment	\$ 5,080.00	\$ 5,080.00	\$ -	0%
TOTAL Maintenance		\$ 98,922.00	\$ 98,085.00	\$ (837.00)	-1%
Equipment Maintenance					
01-2640-431-10000	Sp. Ed. Equip. Maint.	\$ 1,000.00	\$ 1,000.00	\$ -	0%
01-2640-431-10001	Admin. Equip. Maint.	\$ 500.00	\$ 500.00	\$ -	0%
01-2640-431-10002	Music Instrument Maint.	\$ 680.00	\$ 680.00	\$ -	0%
01-2580-432-10000	Tech. Equip.. Maint.	\$ 905.00	\$ 905.00	\$ -	0%
TOTAL Equipment Maintenance		\$ 3,085.00	\$ 3,085.00	\$ -	0%
Facility Usage					
01-2730-440-10000	Bus Facility Usage	\$ 3,600.00	\$ 3,600.00	\$ -	0%
TOTAL Facility Usage		\$ 3,600.00	\$ 3,600.00	\$ -	0%
Student Transportation					
01-1250-510-20000	Sp. Ed. Transportation	\$ -	\$ -	\$ -	0%
01-1250-510-20001	Sp. Ed. Trans. Out of District	\$ -	\$ -	\$ -	0%
01-2710-510-10000	Class Trip Tolls & Parking	\$ 82.00	\$ 82.00	\$ -	0%
01-2710-510-10002	Regular Transportation	\$ -	\$ -	\$ -	0%
01-2730-510-10000	Fleet Maintenance	\$ 17,013.00	\$ 17,013.00	\$ -	0%
TOTAL Transportation		\$ 17,095.00	\$ 17,095.00	\$ -	0%
Insurance Other					
01-2680-520-10000	Student Accident Ins.	\$ 1,117.00	\$ 1,117.00	\$ -	0%
01-2680-520-10001	Plant Insurance	\$ 21,290.00	\$ 22,035.00	\$ 745.00	3%
01-2680-520-10002	Transportation Ins.	\$ 16,898.00	\$ 17,489.00	\$ 591.00	3%
TOTAL Insurance Other		\$ 39,305.00	\$ 40,641.00	\$ 1,336.00	3%
Communications					
01-2490-530-10000	Telephone	\$ 10,129.00	\$ 10,129.00	\$ -	0%
01-2490-530-10001	Postage	\$ 4,798.00	\$ 4,798.00	\$ -	0%
01-2490-530-10002	Internet	\$ 5,400.00	\$ 5,400.00	\$ -	0%
01-2490-540-10000	Advertising	\$ 500.00	\$ 500.00	\$ -	0%
TOTAL Communication		\$ 20,827.00	\$ 20,827.00	\$ -	0%
Printing					
01-2530-550-10001	Printing	\$ 1,016.00	\$ 1,016.00	\$ -	0%
TOTAL Printing		\$ 1,016.00	\$ 1,016.00	\$ -	0%

Object 561 – Tuition Other

This object reflects an increase of 29% over last year's budget.

This object reflects the costs of Magnet School tuition, and out-placed special education tuition. Two special education students were out-placed in the FY18 budget year after the budget was prepared. The administration is working diligently to achieve cost savings in other areas of the budget to help cover these costs. In addition, another student was out-placed in February of 2018 this amount is not reflected in FY19 increase as it is unknown that this out-placement will continue. This object also includes the cost of the mandated extended school year program.

The total cost of outplacement tuition is reduced by an anticipated \$89,638 from the Excess Cost Grant.

Object 580 – Mileage

This object reflects an increased of 5% over last year's budget.

This object covers the costs of required mileage reimbursement to staff members attending conferences and training at the federal reimbursement rate set by the IRS. Total increase is only \$79.

Object 600 – Supplies Other

This object remains the same again this year although the cost of products have increased.

This object reflects the cost of supplies for specific office expenses, all plant supplies and supplies related to fleet maintenance. The total cost associated with fleet maintenance are approximately \$65,000 per year and offset by Region 19 billing of \$25,890.

The total cost of fleet maintenance is offset by the Region 19 agreement, see RD19 Transportation appendix = \$25,890.00

Object 610 – Instructional Supplies

This object reflects an increase of 17% over last year's budget.

This object reflects an in the costs associated with the schools special education assessments and IEP software and PowerSchool student information software.

For FY19, the administration eliminated after school supplies from the Board of Education Budget. In FY18, the administration eliminated gifted program and enrichment supplies from the Board of Education budget. These are being covered by the districts new Title IV grant. However, it is unknown if this grant will continue in the future. This object includes all instructional supplies for regular and special education programs, and also includes PE, music, art and athletic supplies. Supplies for the nurses office and copy paper for the entire school are also included.

This object is reduced by the Readiness Grant = Instructional Supplies \$4,275.00

This object is reduced by the Title II Part A Grant = Professional Development supplies approximately \$2,700.00

This object is reduced by the Title IV Grant = Instructional Supplies \$10,000.00

This object is reduced by the REAP Grant = Instructional Supplies \$3,924.00

Account Number	Account Description	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
Tuition Other					
01-1001-561-10000	MS Out of District Tuition (Mag)	\$ 19,200.00	\$ 19,225.00	\$ 25.00	0%
01-1200-561-20000	Outplacement Tuition	\$ 112,100.00	\$ 160,270.00	\$ 48,170.00	43%
01-1200-561-20001	Extended School Year	\$ 33,000.00	\$ 33,000.00	\$ -	0%
TOTAL Outside Services		\$ 164,300.00	\$ 212,495.00	\$ 48,195.00	29%
Mileage					
01-1000-580-10000	Contracted Mileage Reg. Ed.	\$ 1,256.00	\$ 1,319.00	\$ 63.00	5%
01-1200-580-20000	Contracted Mileage Sp. Ed.	\$ 314.00	\$ 330.00	\$ 16.00	5%
TOTAL Mileage		\$ 1,570.00	\$ 1,649.00	\$ 79.00	5%
Supplies Other					
01-1200-600-20000	Sp. Ed. Office Supplies	\$ 500.00	\$ 500.00	\$ -	0%
01-2310-600-10000	BOE Expenses	\$ 2,724.00	\$ 2,724.00	\$ -	0%
01-2400-600-10000	Administrative Office Supplies	\$ 2,300.00	\$ 2,300.00	\$ -	0%
01-2410-600-10001	Principal's Discretionary Fund	\$ 1,050.00	\$ 1,050.00	\$ -	0%
01-2510-600-10000	Central Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	0%
01-2600-600-10000	Plant Floor Supplies	\$ 6,451.00	\$ 6,451.00	\$ -	0%
01-2600-600-10001	Plant Cleaning Supplies	\$ 1,773.00	\$ 1,773.00	\$ -	0%
01-2600-600-10002	Plant General Supplies	\$ 2,910.00	\$ 2,910.00	\$ -	0%
01-2600-600-10003	Plant Paper Supplies	\$ 9,022.00	\$ 9,022.00	\$ -	0%
01-2600-600-10005	Plant Tools	\$ 1,165.00	\$ 1,165.00	\$ -	0%
01-2600-600-10004	Plant Lighting	\$ 1,566.00	\$ 1,566.00	\$ -	0%
01-2730-600-10000	Trans. Cleaning Supplies	\$ 12.00	\$ 12.00	\$ -	0%
01-2730-600-10001	Trans. Paper Supplies	\$ 474.00	\$ 474.00	\$ -	0%
01-2730-600-10002	Fleet Maint. Supplies	\$ 21,164.00	\$ 21,164.00	\$ -	0%
TOTAL Supplies Other		\$ 52,111.00	\$ 52,111.00	\$ -	0%
Instructional Supplies					
01-1000-610-10000	EM Inst./General Supp.	\$ 11,691.00	\$ 11,691.00	\$ -	0%
01-1000-610-10001	EM Art Supplies	\$ 1,513.00	\$ 1,513.00	\$ -	0%
01-1000-610-10002	EM Remedial Supplies	\$ 873.00	\$ 873.00	\$ -	0%
01-1000-610-10003	EM General Music Supplies	\$ 550.00	\$ 550.00	\$ -	0%
01-1000-610-10006	EM World Language Supplies	\$ 194.00	\$ 194.00	\$ -	0%
01-1000-610-10007	EM ELL Supplies	\$ 194.00	\$ 194.00	\$ -	0%
01-1000-610-10008	EM Physical Ed. Supplies	\$ 695.00	\$ 695.00	\$ -	0%
01-1000-610-10009	EM Health Supplies	\$ 500.00	\$ 500.00	\$ -	0%
01-1000-610-10012	After School Activ. Supplies	\$ 2,000.00	\$ -	\$ (2,000.00)	-100%
01-1000-610-10013	Gifted Program Supplies	\$ -	\$ -	\$ -	0%
01-1000-610-10015	Enrichment Supplies	\$ -	\$ -	\$ -	0%
01-1000-610-10014	District Prof. Dev. Supplies	\$ 2,800.00	\$ 2,800.00	\$ -	0%
01-1001-610-10000	MS Inst./General Supplies	\$ 14,700.00	\$ 14,262.00	\$ (438.00)	-3%
01-1001-610-10001	MS Art Supplies	\$ 2,500.00	\$ 2,500.00	\$ -	0%
01-1001-610-10002	MS Remedial Supplies	\$ 807.00	\$ 807.00	\$ -	0%
01-1001-610-10003	MS General Music Supplies	\$ 550.00	\$ 550.00	\$ -	0%
01-1001-610-10006	MS World Language Supplies	\$ 500.00	\$ 500.00	\$ -	0%
01-1001-610-10007	MS Physical Ed. Supplies	\$ 500.00	\$ 500.00	\$ -	0%
01-1001-610-10008	MS Health Supplies	\$ 500.00	\$ 500.00	\$ -	0%
01-1001-610-10009	MS Athletic Supplies	\$ 2,522.00	\$ 2,522.00	\$ -	0%
01-1001-610-10010	MS Graduation Supplies	\$ 388.00	\$ 388.00	\$ -	0%
01-1200-610-20000	CORR Life Skills Supplies	\$ 500.00	\$ 500.00	\$ -	0%
01-1200-610-20001	Inst./General Supplies Sp. Ed.	\$ 1,455.00	\$ 1,455.00	\$ -	0%
01-1200-610-20002	Behavior Supt. Supplies Sp. Ed	\$ 1,430.00	\$ 1,430.00	\$ -	0%
01-1200-610-20003	Assistive Technology/ACC	\$ -	\$ -	\$ -	0%
01-1200-610-20004	Pre-K Screening	\$ -	\$ -	\$ -	0%

Object 620 – Utilities

This object reflects an estimated 5% increase over last year's budget.

This object reflects electricity costs of the school and a light pole in front of the school. The supplier, Constellation NewEnergy, has increased their rate as of 1/23/18, and a contract for the next three years is being negotiated.

Object 624 – Fuel

This object reflects an estimated 5% increase over last year's budget.

This object covers the costs of heating fuel for the school, diesel and gas for the buses and vans and gas for the schools lawn equipment. The school has not yet locked in fuel prices for FY19.

Object 640 – Books

This object remains the same again this year although the cost of products have increased.

This object reflects the cost of text books, workbooks and periodicals, as well as library books for the school.

This object is reduced by the REAP Grant, see Grant appendix = Curriculum Upgrades \$10,000.00

Object 730 – Equipment

This object reflects a decrease of (21%) from last years budget. All regular education equipment lines were held at the same amount as the last two fiscal years.

This object reflects the cost of all equipment for the district including special education, regular education, technology and plant equipment. In addition, this object includes the cost of the copier lease for the district. The school is in need of some updated classroom furniture, bookshelves excreta this area of the budget should be increased considerably in the near future to purge broken and worn out furnishings and fixtures. This object was reduced by (\$17,578) overall which included a 50% decrease in technology equipment.

This object is reduced by the Readiness Competitive Grant = \$3,881.00

This object is reduced by the by the Readiness Grant = \$4,673.00

This object is reduced by the REAP Grant, see Grant appendix = \$10,000.00

Account Number	Account Description	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
01-2130-610-10000	Health Room Supplies	\$ 6,771.00	\$ 6,771.00	\$ -	0%
01-2220-610-10000	Library Supplies	\$ 1,248.00	\$ 1,248.00	\$ -	0%
01-2230-610-10000	Technology Elem. Supplies	\$ 156.00	\$ 156.00	\$ -	0%
01-2230-610-10001	Technology MS Supplies	\$ 5,064.00	\$ 5,064.00	\$ -	0%
01-2230-610-10003	Computer Tech. Supplies	\$ 59.00	\$ 59.00	\$ -	0%
01-2230-610-10004	Technology Admin. Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	0%
01-2230-610-10005	Technology Subscriptions	\$ 7,421.00	\$ 16,601.00	\$ 9,180.00	124%
01-2230-610-20001	Sp. Ed. Software/Supplies	\$ 2,405.00	\$ 6,250.00	\$ 3,845.00	160%
01-2240-610-10000	Assessments Reg. Ed.	\$ 8,730.00	\$ 14,084.00	\$ 5,354.00	61%
01-2240-610-20000	Assessment Supplies Sp.Ed.	\$ 2,239.00	\$ 1,500.00	\$ (739.00)	-33%
01-2530-610-10000	Copier Paper	\$ 7,289.00	\$ 7,289.00	\$ -	0%
TOTAL Instructional Supplies		\$ 89,744.00	\$ 104,946.00	\$ 15,202.00	17%
Utilities					
01-2600-620-10000	Plant Utilities	\$ 61,574.00	\$ 64,653.00	\$ 3,079.00	5%
TOTAL Utilities		\$ 61,574.00	\$ 64,653.00	\$ 3,079.00	5%
Fuel					
01-2610-624-10000	Plant Fuel	\$ 68,499.00	\$ 71,924.00	\$ 3,425.00	5%
01-2730-626-10000	Diesel Fuel	\$ 24,167.00	\$ 25,375.00	\$ 1,208.00	5%
01-2730-626-10001	Gasoline	\$ 8,484.00	\$ 8,908.00	\$ 424.00	5%
TOTAL Fuel		\$ 101,150.00	\$ 106,207.00	\$ 5,057.00	5%
Books					
01-1000-640-10000	Elementary Texts	\$ 1,613.00	\$ 1,613.00	\$ -	0%
01-1000-640-10001	Elementary Periodicals	\$ 1,560.00	\$ 1,560.00	\$ -	0%
01-1000-640-10003	Elementary Workbooks	\$ 2,046.00	\$ 2,046.00	\$ -	0%
01-1000-640-10002	Elementary World Lang. Texts	\$ 500.00	\$ 500.00	\$ -	0%
01-1001-640-10003	MS World Language Texts	\$ 250.00	\$ 250.00	\$ -	0%
01-1000-640-10004	Phys. Ed./Health Textbooks	\$ 250.00	\$ 250.00	\$ -	0%
01-1001-640-10000	Middle School Texts	\$ 475.00	\$ 475.00	\$ -	0%
01-1001-640-10001	Middle School Periodicals	\$ 500.00	\$ 500.00	\$ -	0%
01-1001-640-10003	Middle School Workbooks	\$ 1,569.00	\$ 1,569.00	\$ -	0%
01-1200-640-20000	Specialized Text (NIMAS)	\$ 1,000.00	\$ 1,000.00	\$ -	0%
01-2220-640-10000	Library Books Grades K-4	\$ 1,080.00	\$ 1,080.00	\$ -	0%
01-2220-640-10001	Library Books Grades 5-8	\$ 500.00	\$ 500.00	\$ -	0%
01-2220-640-10002	Library Periodicals	\$ 796.00	\$ 796.00	\$ -	0%
TOTAL Books		\$ 12,139.00	\$ 12,139.00	\$ -	0%
Equipment					
01-1000-730-10000	Elementary Equipment	\$ 944.00	\$ 2,000.00	\$ 1,056.00	112%
01-1000-730-10001	Music/Band Equipment	\$ 1,457.00	\$ 1,457.00	\$ -	0%
01-1000-730-10002	Art Equipment	\$ 2,000.00	\$ 1,500.00	\$ (500.00)	-25%
01-1000-730-10003	Copier Equipment Lease	\$ 21,497.00	\$ 21,497.00	\$ -	0%
01-1200-730-20000	AT Equipment Rental	\$ 8,653.00	\$ 5,192.00	\$ (3,461.00)	-40%
01-1200-730-20001	Adaptive Equipment	\$ 4,850.00	\$ -	\$ (4,850.00)	-100%
01-1200-730-20002	Sp. Ed. Equipment	\$ -	\$ 1,000.00	\$ 1,000.00	0%
01-1200-730-20003	Sp Ed Technology Equipment	\$ 970.00	\$ 970.00	\$ -	0%
01-2230-730-10000	Elementary Technology Equip.	\$ 8,500.00	\$ 4,250.00	\$ (4,250.00)	-50%
01-1001-730-10001	Middle School Equipment	\$ 1,200.00	\$ 2,000.00	\$ 800.00	67%
01-2230-730-10001	Middle School Tech. Equip.	\$ 20,000.00	\$ 10,000.00	\$ (10,000.00)	-50%
01-2230-730-10002	Technology Network Equip.	\$ 8,000.00	\$ 8,000.00	\$ -	0%
01-2600-730-10000	Non. Inst. Equip./Furniture	\$ 750.00	\$ 2,000.00	\$ 1,250.00	167%
01-2600-730-10001	Plant Equipment	\$ 1,959.00	\$ 3,336.00	\$ 1,377.00	70%
01-2600-730-10003	Plant Rentals	\$ -	\$ -	\$ -	0%
01-2900-730-10000	PE/Athletic Equipment	\$ 1,600.00	\$ 1,600.00	\$ -	0%
TOTAL Equipment		\$ 82,380.00	\$ 64,802.00	\$ (17,578.00)	-21%

Object 810 – Dues and Fees

This object reflects a decreased of (9%) from last year's budget.

This object reflects the costs associated with the memberships to several organizations including ASCD, EASTCONN, NELMS, CAS, AMLE, ConnCase, CABE, URSA, CASBO, CREC, CAPSS and others. In addition, this object includes fees including; robotics competitions, QVJC, CT Library Consortium, National Geographic Spelling Bee, Invention Convention, and others.

*This object is reduced by the Region 19 transportation agreement, see RD19 Transportation appendix = \$186.00
This object is reduced by the REAP Grant, see Grant appendix = \$2,000.00*

Object 900 – Misc./Audit Adjustments

This object remains the same as FY18.

This object is reserved for use for any necessary audit adjustments and does need to be budgeted. It includes \$500 to cover unpaid lunch balances, which is state mandated.



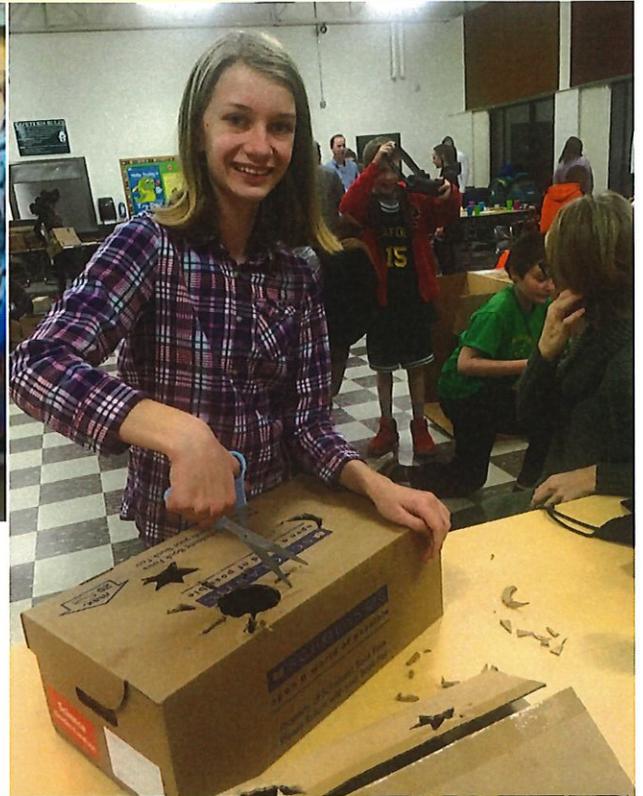
Account Number	Account Description	2017-2018	2018-2019	Amount	Percentage
		Adopted/Adj. Budget	Proposed Budget	Change	Change
Dues & Fees					
01-1000-810-10000	Dues and Fees	\$ 3,180.00	\$ 3,180.00	\$ -	0%
01-1000-810-10001	Dues and Fees District	\$ 4,555.00	\$ 4,555.00	\$ -	0%
01-1200-810-10000	Sp. Ed. Dues and Fees	\$ 2,200.00	\$ 700.00	\$ (1,500.00)	-68%
01-2310-810-10000	Dues and Fees BOE	\$ 2,600.00	\$ 2,600.00	\$ -	0%
01-2510-810-10000	Dues and Fees Central Office	\$ 4,825.00	\$ 4,825.00	\$ -	0%
TOTAL	Dues & Fees	\$ 17,360.00	\$ 15,860.00	\$ (1,500.00)	-9%
Audit Adjustments					
01-3100-900-10000	Operating Transfers Out-Cafe	\$ 500.00	\$ 500.00		0%
TOTAL	Audit Adjustments	\$ 500.00	\$ 500.00	\$ -	0%
General Fund (01) Totals		\$ 7,406,140.00	\$ 7,506,140.00	\$ 100,000.00	1.35%

Estimated Grants to offset the 2017-2018 Education Budget

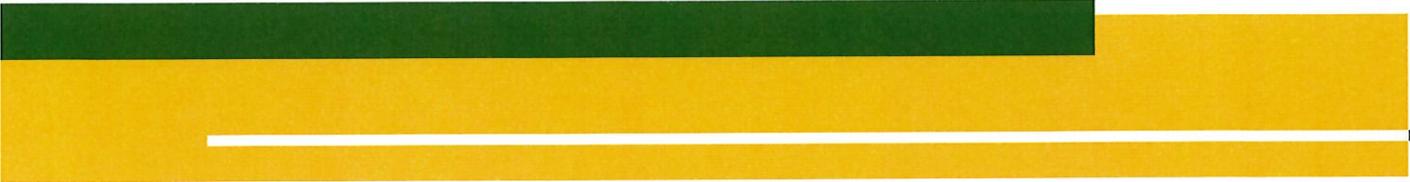
Ashford School	\$ 7,406,140.00
Regional District 19	\$ 3,270,928.00
Minus ECS Grant	\$ 3,351,242.00
17/18 Education Cost to Town of Ashford	\$ 7,325,826.00

Estimated Grants to offset the 2018-2019 Education Budget

Ashford School	\$ 7,506,140.00	\$ 100,000.00	Increase Ashford School
Regional District 19	\$ 3,595,202.00	\$ 324,274.00	Increase Regional District 19
Minus ECS Grant	\$ 3,231,681.00		
18/19 Education Cost to Town of Ashford	\$ 7,869,661.00		

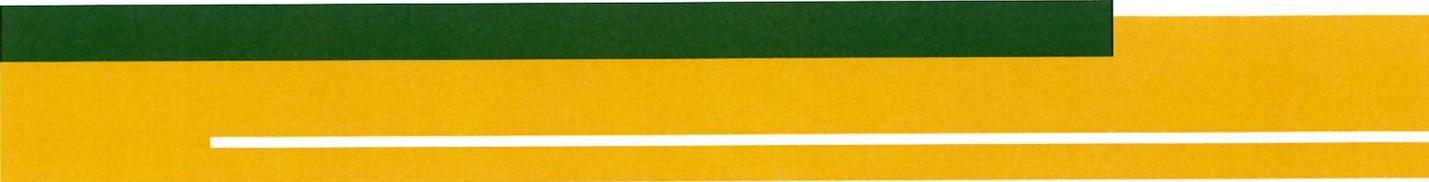


STRIVE



APPENDIX A

GRANTS





SUMMARY OF GRANTS

Grant Type	2014 – 2015 Funds Awarded	2015 – 2016 Funds Awarded	2016 – 2017 Funds Awarded	2017 – 2018 Funds Awarded	2018-2019 Anticipated Funds
Education Cost Sharing (ECS) <i>Town receives funds</i>	\$ 3,934,729	\$ 3,921,094	\$ 3,859,564	\$ 3,351,242	\$ 3,612,923
Transportation (K-8) <i>Town receives funds</i>	\$ 40,943	\$ 31,498	<i>*discontinued by CSDE</i>	<i>*discontinued by CSDE</i>	<i>*discontinued by CSDE</i>
Excess Cost – Special Ed	\$ 88,514	\$ 96,024	\$ 0	<i>*UNKNOWN</i>	<i>*UNKNOWN</i>
Title I – Improving Basic Program	\$ 42,913	\$ 45,085	\$ 48,161	\$ 54,119	<i>*UNKNOWN</i>
Title II – Part A Teachers	\$ 14,393	\$ 14,448	\$ 14,294	\$ 11,111	<i>*UNKNOWN</i>
Title III – ELL (EASTCONN)	\$ 773	\$ 565	\$ 255	\$ 150	<i>*UNKNOWN</i>
Title IV– Student Support and Enrichment	\$ 0	\$ 0	\$ 0	\$ 10,000	<i>*UNKNOWN</i>
REAP – Rural Ed Assistance	\$ 26,543	\$ 25,885	\$ 26,468	\$ 30,924	<i>*UNKNOWN</i>
IDEA Part B Sec.611 – Special Education Entitlement	\$ 105,619	\$ 105,753	\$ 103,806	\$ 105,634	<i>*UNKNOWN</i>
IDEA Part B Sec.619 – Preschool Special Education	\$ 6,953	\$ 6,954	\$ 7,052	\$ 6,838	<i>*UNKNOWN</i>
KARE – Primary Mental Health	\$ 19,502	\$ 16,167	\$ 19,650	\$ 17,909	<i>*UNKNOWN</i>
School Readiness	\$ 113,400	\$ 113,400	\$ 113,400	\$ 113,400	<i>*UNKNOWN</i>
Competitive School Readiness	\$ 3,790	\$ 3,790	\$ 3,881	\$ 3,881	<i>*UNKNOWN</i>

** As of January 25, 2018 the Federal and State Grant amounts have not been applied for or granted. An estimated amount can be calculated, however, grants can be eliminated. For the FY19 budget the same amounts from the FY18 grant allotments were used to offset the BOE expenditures in the FY19 budget.*

SUMMARY OF GRANTS

Introduction to Grants

Both the state and the federal government offer grants to local school districts to support mandated programs. These grants encourage local school districts to offer specific programs identified as important or essential by the government agencies offering the grants. Grants are difficult to understand at times because they are provided to support and augment programs, but not to supplant local funding of any program. That is, we cannot pull money from the Board of Education appropriations that supports long-standing programs, and replace those appropriations with grant funding. As you examine the grant appendix please keep the concept of not “supplanting” the general fund in mind.

Grant funding has been declining, and is difficult to rely upon. Revision of the Education Cost Sharing grant and many special education grants are now under discussion by state and federal officials. Major changes may occur, however, at this time we are not sure if they will occur during this budget cycle. Each year we review anticipated grant funds and decide if we will be receiving ample funds to continue to support the programs that the specific grant funds.

When we apply for grants we are provided with guidelines and regulations that address their intended use and guide our application of the funds. One of the important guidelines is the “Supplement Not Supplant Assurance.” quoted below.

The Supplement Not Supplant Assurance

The LEA (Local Education Agency) assures that...

Program funds will be used only to supplement and, to the extent practical, increase the level of fund that would, in the absence of federal funds, be made available from non-federal sources for the education of participating students. On no case may the LEA use federal program funds to supplant funds from non-federal sources.

In addition, Federal and State grants are contingent on the availability of the funding source and the school district’s eligibility and compliance with the grant program. An overall requirement for these grants is that they “supplement” and not “supplant” local funding efforts. In other words, the grants should be above and beyond any allocation from the local municipality. “For a State or unit of local government to reduce local appropriations for an activity specifically because federal and/or state grant funds are available (or expected to be available) to fund the same activity, is supplanting, and would risk non-compliance and suspension of future receipt of grant funds. Grant funds may be used to supplement existing state or local funds for program activities and may not replace state or local funds that have been appropriated or allocated for the same purpose. Additionally, federal funding may not replace state or local funding that is required by law.”

Source: Grants 101, Office of Justice Programs <https://ojp.gov/grants101/definitions.htm>

Grant Program Summaries/Revenue State, Federal, & Private

ANNUAL GRANTS

Education Cost Sharing (ECS) – State

This is a formula based grant, provided to towns and municipalities in support of the education of its resident students*.

Use: Allocated to the town to offset the per pupil educational expenses for Ashford students in grades K-12. The grant amount is set annually by the State Legislature.

*Resident students are those regular education and special education pupils enrolled at the expense of the town on October 1 of each school year. Extra weighting is added for an extended school year (summer school) due to operating in excess of 180 days and/or providing a tuition- free summer school.

Sending and receiving districts each receive half-credit for each student participating in the Open Choice inter-district attendance program. Students sent out of district on a tuition basis remain in the sending town's count. The resident student count from the school year prior to the year in which the grant is to be paid is used (one-year-old data).

Resident students account for over 90 percent of the weighted need count in most communities. Public school children enrolled in the School Readiness program funded by the state grant pursuant to Section 10-16p of the Connecticut General Statutes cannot be counted for ECS purposes.

Excess Cost of Special Education – State

In past years, the purpose of the Excess Cost Grant is to supplement the Board of Education for the high cost of Special Education beyond what is budgeted. A formula-grant representing four and one half times the prior year per pupil expenditure for the budget year is used to determine whether or not the district can qualify for special education expenses from Excess Cost reimbursement grant. The general per-pupil expenditure (PPE) is determined by the state for each district. Below is an example of the formula:

Total Student Cost Tuition, Transportation and Other	Minimum Contribution 4.5 x PPE 2017-2018	Total Cost minus Minimum Contribution	Projected State Reimbursement 80%	Un-reimbursable Balance 20%	Budgeted Amount = Minimum plus Un-reimbursable
\$150,000	\$86,499	\$63,501	\$50,801	\$12,700	\$76,201

TWO-YEAR GRANTS

Educational and Secondary Education Act (ESEA) Grants

The expenditure of grant funds should be aligned with the Connecticut State Board of Education's Five-Year Comprehensive Plan for Education:

Priority I - High-quality preschool education for all students;

Priority II - High academic achievement for all students in reading, writing, mathematics and science; and

Priority III - High school reform, so all students graduate and are prepared for lifelong learning and careers in a competitive, global economy.

Title I Improving Basic Programs - Federal

Title I is designed to help students served by the program to achieve proficiency on challenging State academic achievement standards. Title I schools with percentages of students from low-income families of at least 40 percent may use Title I funds, along with other Federal, State, and local funds, to operate a "school-wide program" to upgrade the instructional program for the whole school. Title I schools with less than the 40 percent school-wide threshold or that choose not to operate a school-wide program offer a "targeted assistance program" in which the school identifies students who are failing, or most at risk of failing, to meet the State's challenging academic achievement standards. Targeted assistance schools design, in consultation with parents, staff, and district staff, an instructional program to meet the needs of those students. Both school-wide and targeted assistance programs must use instructional strategies based on scientifically based research and implement parental involvement activities.

Title II-A Teacher Professional Development – Federal

Title II-A is designed to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality. This includes teacher preparation and qualifications of new teachers, recruitment and hiring, induction, professional development, and retention. In addition, Title II-A funds may be used to improve the skills and knowledge of principals for effective school leadership.

Title III-Part A English Language Acquisition – Federal

The purpose of Title III is to ensure that limited English proficient (LEP) students, including immigrant children and youth, develop English proficiency and meet the same academic content and academic achievement standards that other children are expected to meet. Schools use these funds to implement language instruction educational programs designed to help LEP students achieve these standards. State educational agencies (SEAs), local educational agencies (LEAs), and schools are accountable for increasing the English proficiency and core academic content knowledge of LEP students.

Title IV, Part A Student Support and Academic Enrichment Grant – Federal

Title IV–A states, districts and schools provide students with a more well-rounded education under Title IV, Part A, Student Support and Academic Enrichment Grants (SSAE). The new grant program in the Every Student Succeeds Act (ESSA) focuses on safe and healthy students, and how technology can be integrated into schools to improve teaching and learning in addition to emphasizing access to a well-rounded education that includes a wide variety of disciplines – such as music, the arts, social studies, environmental education, computer science and civics.

RURAL EDUCATION GRANTS

REAP - Rural Education Assistance Program – Federal

The Rural Education Achievement Program (REAP) is designed to assist rural school districts in using Federal resources more effectively to improve the quality of instruction and student academic achievement. It consists of two separate programs – the Small Rural School Achievement (SRSA) program and the Rural and Low-Income Schools (RLIS) program.

The SRSA program provides eligible local educational agencies (LEAs) with greater flexibility in using the formula grant funds that they receive under certain state-administered federal programs. It also authorizes formula grant awards directly to these LEAs to support a wide range of local activities that support student achievement.

SPECIAL EDUCATION GRANTS - IDEA

The IDEA grant is a federal grant designed to support the requirements of The Individuals with Disabilities Education Act (IDEA) and Public Law 108-446 and all its revisions. By providing these monies to states the federal government assures that states have the funds to insure that all children with disabilities have available to them a free appropriate public education (FAPE) designed to meet their unique needs and prepare them for further education, employment, and independent living. It also is to insure parental and children's rights related to this process, assist states and localities to provide services and effective efforts to educate these children.

Each state is provided a portion of the federal monies based on proof of compliance with the law. The State of Connecticut provides proof of compliance on a yearly basis based on data collected from districts related to the law requirements. In accepting these monies the LEA, or local school district is encouraged to develop programs with a "whole child perspective" that address the intent of the IDEA as well as considers the following State Board of Education's goals:

Goal I: High-quality preschool education for all students;

Goal II: High academic achievement of all students in reading, writing, mathematics and science; and

Goal III: High school reform.

IDEA Part B SECTION 611 - Special Education Entitlement – Federal

Under the Individuals with Disabilities Education Act (IDEA), federal special education funds are distributed through three state grant programs and several discretionary grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the K-12 education needs of children with disabilities; it also authorizes preschool state grants. Part B, section 611 authorizes funding to students age 3-21.

Goal I: To maximize learning for students with disabilities within the general education classroom environment.

- Provide at-risk and identified students direct support and instruction necessary for successful access of the general education curriculum.
- Provide students with disabilities appropriate support in inclusive settings so that success and independence is achieved.
- Provide collaborative opportunities between general education and special education teachers to design and implement general education curriculum modifications and accommodations to insure student success.

Goal II: To increase the independence and achievement of at-risk and identified students related to access of the general education curriculum.

- Special and general education teachers will be provided training in targeted areas that lead to greater awareness and ability to differentiate to address student needs.
- Special education teachers will participate in state and district wide assessments as required.
- Support personnel, special and general education teachers will participate in training related to appropriate accommodation an modification of general education curriculum requirements to improve access for students with disabilities.

IDEA Part B Sec. 619 – Pre-School Special Education – Federal

Under the Individuals with Disabilities Education Act (IDEA), federal special education funds are distributed through three state grant programs and several discretionary grant programs. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the K-12 education needs of children with disabilities; it also authorizes preschool state grants. section 619 is targeted specifically at children aged 3 to 5.

Goal I: To provide appropriate instruction to preschoolers with identified disabilities within a heterogeneous early childhood setting.

- Provide appropriately trained staff to instruct preschool students with delays and language deficits within a heterogeneous early childhood setting.
- Maintain an accredited program through NAEYC. (Accreditation renewed in 2012)
- Provide an educational, social and language rich program to serve as the foundation for developmentally appropriate independence, communication and literacy skills in preschoolers.

Goal II: To insure successful participation in developmentally appropriate learning, behavior, social and language experiences for preschoolers with identified delays and language deficits.

- Provide staff with professional development opportunities related to behavior management, social skills, de-escalation, language development and motor movement.
- Provide parents with training and involvement opportunities that encourage successful learning, social and language development.
- Provide experiential opportunities to reinforce developmentally-appropriate learning, communication, behavior, motor, and social skills.

Primary Mental Health Grant (KARE Program) - State

To assist Connecticut school districts to better serve at-risk primary grade children through the availability of an early intervention mental health program for the detection and prevention of emotional, behavioral and learning problems, under C.G.S §10-76t through 10-76w. Prior selection for the grant does not ensure continued funding or funding at any particular level.

Use: Funds in-school services and supplies provided by Ashford Youth Service Bureau (ASYB)

School Readiness Grant – State / Competitive

A state-funded initiative (jointly funded by the Connecticut Department of Education and Department of Social Services and administered by the Department of Education) that develops a network of school readiness programs to:

- Significantly increase the number of spaces in accredited and/or approved programs for young children to provide access to high quality school readiness programs.
- Significantly increase the number of full-day, full-year spaces to meet family needs.
- Share cost for school readiness and child-care programs among the state and its various agencies, communities and families.

Ashford has a part-day, part-year program open to resident children who are ages 3 and 4 years of age. At least 60 percent of the children enrolled must be at or below 75 percent of the State Median Income. This grant is overseen by Ashford School Readiness Council, who is responsible for making recommendations on issues relating to school readiness including the application for school readiness grants.

School Readiness Enhancement Grant – State / Competitive

A competitive grant to fulfill a specific purpose of enhancing the current school readiness program has been applied for again for FY17-18. The plan for this grant for FY18 is to replace the preschool program shed on the primary playground, as the floor is in disrepair and cannot be replaced for a sum of \$3,881.

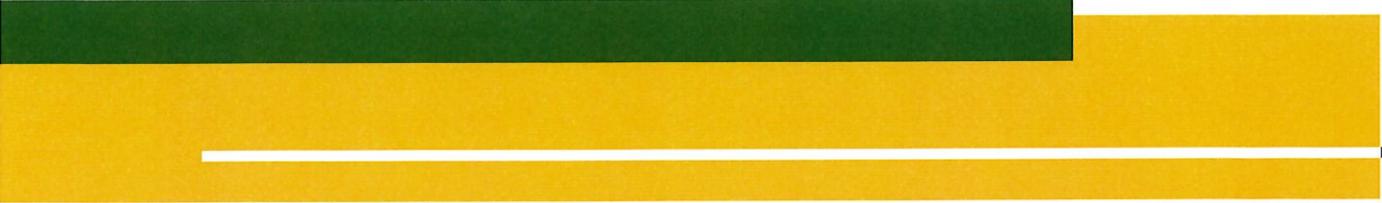
Grants Budget Appendix Conclusion

The school administers the Board of Education appropriations based upon two primary sources of income: grants and the Board's appropriation. Each year it is not known until March or April what the estimated grant awards will be. More final numbers are not received until September, and sometimes as late as December, of the affected school year.

This appendix includes the best information that we have available to us at this time. Based on trending analysis, we are confident in our preparation for potential reductions that may occur affecting FY19 grant awards. Since we apply our grants to fund teaching positions in remedial, special education, as well as preschool and kindergarten, we must make up for this loss of funding through the Board of Education appropriation. As the grant awards are released by the State Department of Education, we will adjust necessary expenditures to be absorbed by the Board of Education appropriations, seek funding elsewhere, or, if necessary, eliminate the program all together to reduce unbudgeted costs.

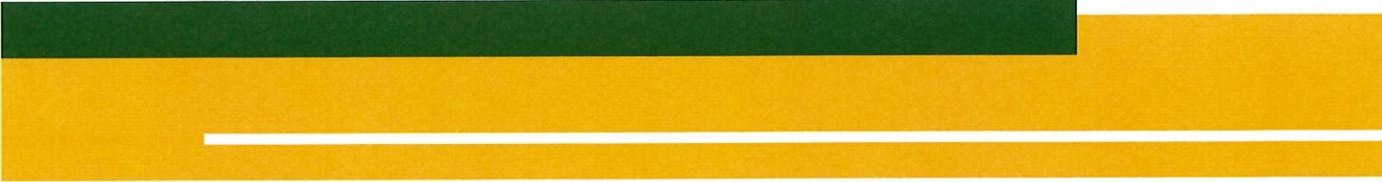
Schedule of Notification of Grant Allotments: (All dates are in the grant year)

ECS (Education Cost Sharing)	– September, and updated in February
Excess Cost	– Preliminary in February Balance in May
Title I, Title II, and Title III, Title IV	– Preliminary in December (first 15% of grant)
IDEA Part B 611 & 619	– Preliminary in September
KARE	– Preliminary in September
School Readiness & Enhancement	– Preliminary in September



APPENDIX B

REGIONAL DISTRICT 19 TRANSPORTATION BILLING



Regional District 19 Transportation Billing

Description	Hours	Rate	# Days or Weeks	Total	
3hrs/day x 4.5 runs	13.5	\$24.00	192	\$ 62,205.41	
Late run 1.5hrs x 2runs x 2 days					
Sick time 3/hrs day x 4 runs	12	\$24.00	15	\$ 4,319.82	
Transportation Coordinator (0.4FTE)	6	\$26.37	38	\$ 6,011.90	
Driver Benefits				\$ 49,705.40	
TOTAL DRIVER COSTS					\$122,242.53
Mechanic Annual Salary		\$ 57,775	0.2FTE	\$ 11,554.95	
Mechanic Benefits				\$ 6,688.31	
TOTAL MECHANIC COSTS					\$ 18,243.31
Estimated Fuel	Mileage	MPG	#days	Cost/gallon	Total
Run 1	120	7	180	\$ 2.0522	\$ 5,856.38
Run 2	100	7	180	\$ 2.0522	\$ 4,880.31
Run 3	100	7	180	\$ 2.0522	\$ 4,880.31
Run 4	63	7	180	\$ 2.0522	\$ 3,074.60
Late Run					
TOTAL ESTIMATED FUEL					\$ 20,211.24
		Rate	Percentage	Total	
Liability (LAP) Insurance		\$ 29,009.25	40%	\$ 11,603.70	
Fleet Maintenance & Services		\$ 64,725.00	40%	\$ 25,890.00	
COSTA Dues		\$ 465	40%	\$ 186	
Driver Medical Exams/Drug Screenings		\$ 1,700	40%	\$ 680	
Bus Facility Building Usage		\$ 6,000	40%	\$ 2,400	
TOTAL OTHER COSTS					\$ 40,759.70
TOTAL REGION 19 TRANSPORTATION COST FOR FY19					\$201,456.78

****Includes Ellis Tech****

Discount rate applied for Diesel Fuel

LAP Insurance capped at 3% increase

Pay rate and benefit cost increases based on collective bargaining agreement

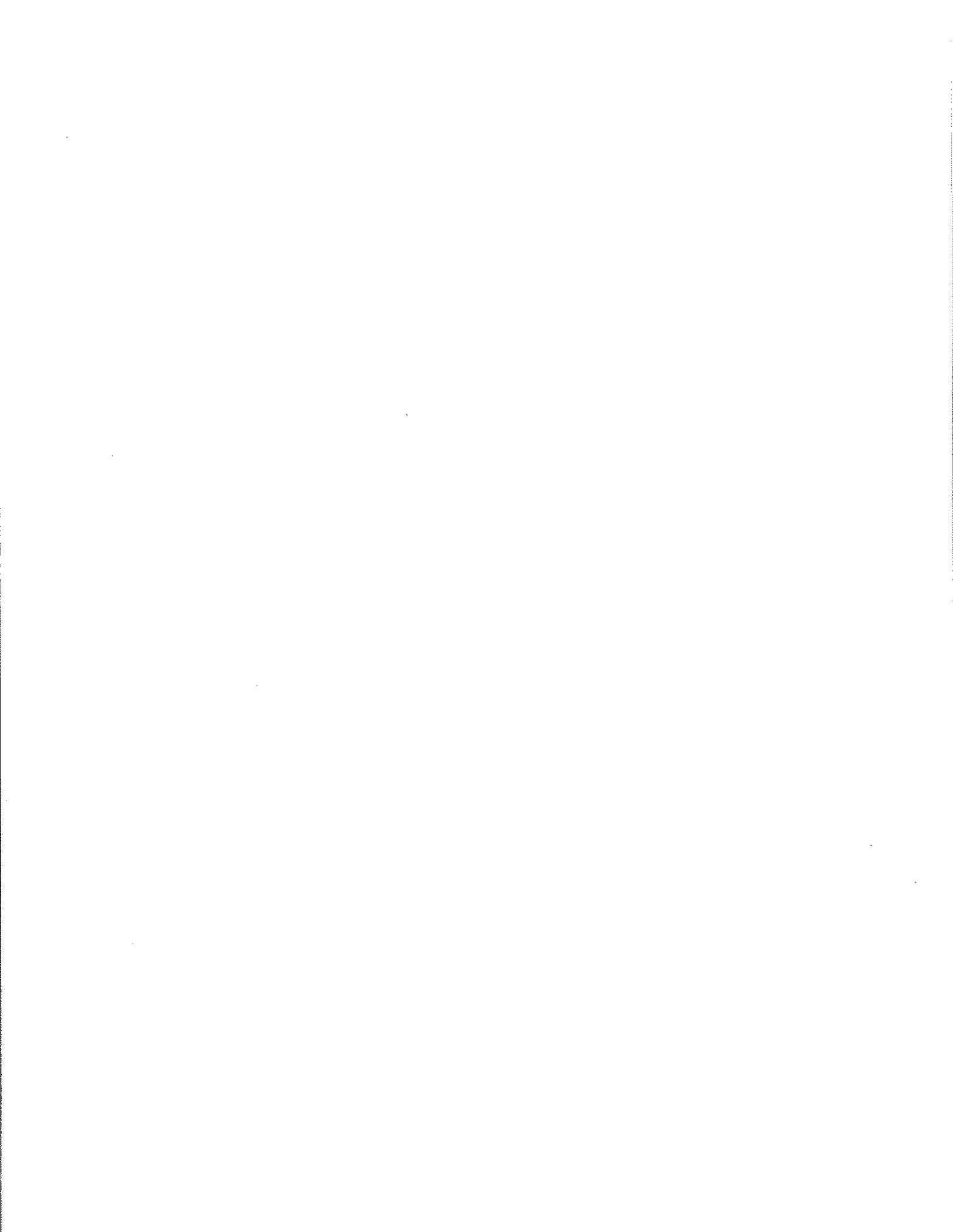




APPENDIX C

**5 YEAR
CAPITAL
PROJECTS**





**Ashford School Capital Projects Notes
January 16, 2018**

**Priority List
Five-Year Plan**

Year One: 2018-2019

- 1. Renovation/repurposing of the “T/E” Space (CORR)**
- 2. New Financial Software**
- 3. Two Vehicles:**
 - **Standard full size bus**
 - **Van**

Please note that vehicle purchasing information, specifications/estimates, are a work in progress and the BOE's capital request is being addressed by the Selectman's office at this time.

Year Two: 2019-2020

- 1. Library Media Center Drop Ceiling**
- 2. Drop ceilings in Primary Wing Classrooms (rooms 1,3,5,7,9)**
- 3. Standard Bus**

Year Three: 2020-2021

- 1. Replace windows identified as inadequate**
- 2. Add bollards to provide entranceway safety**
- 3. Standard Bus**

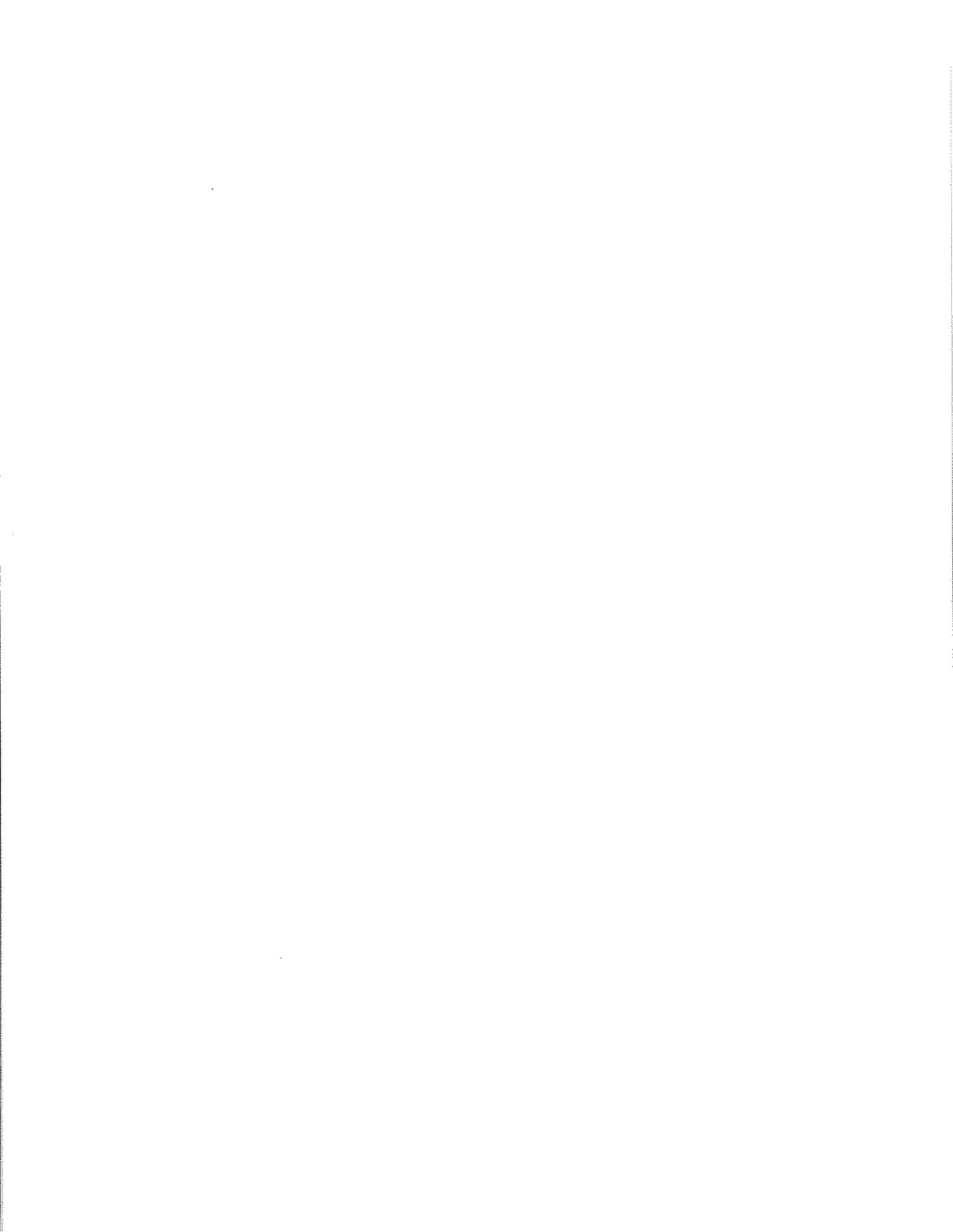
Year Four: 2021-2022

- 1. Portico**
- 2. Grade and pave front parking lot**
- 3. Standard Bus and Van**

Year Five: 2022-2023

Participation in Major renovation project

- **Plumbing and heating**
- **HVAC**
- **Sprinkler**
- **Roof**
- **Prepare for replacement of underground oil tank (8/2023)**





APPENDIX D

PRIOR YEAR BUDGETS



Budget to Actual FYE 15-FYE 17

	Object/Account Description	Approved Budget 14-15	Actual Expenses 14-15	Approved Budget 15-16	Actual Expenses 15-16	Approved Budget 16-17	Actual Expenses 16-17
111	Certified Staff	2,939,557	2,819,546	2,947,376	2,919,572	2,962,783	2,964,419.46
112	Non-Certified Staff	1,392,725	1,374,337	1,480,134	1,443,131	1,607,445	1,611,961.31
200	Insurance	1,209,191	1,083,642	1,018,356	1,053,525	985,508	985,131.90
205	Other Insurances	332,631	311,366	405,432	399,869	442,366	444,258.51
312	Instructional Improvement	36,750	40,649	38,500	50,136	44,500	35,245.24
319	Professional Services	256,100	199,015	240,400	223,493	301,691	286,847.03
321	Utilities	78,000	61,305	72,000	65,600	67,396	73,131.12
322	Maintenance	91,760	117,644	101,668	158,524	130,841	132,350.29
323	Equipment Maintenance	3,600	1,821	3,600	2,968	8,591	8,590.01
324	Liability Insurance	35,390	44,965	46,799	32,252	40,226	34,271.05
331	Transportation	69,908	51,792	73,375	31,536	26,656	32,356.20
340	Communication	11,500	13,191	12,000	13,101	20,787	20,828.48
370	Outside Services	350,700	391,360	505,831	350,903	177,260	175,704.34
390	Purchased Services	50,672	42,837	46,172	50,348	22,600	16,475.53
410	Supplies	133,984	162,754	129,018	133,457	206,888	163,295.58
411	Fuel, Heating	106,651	107,568	105,000	103,818	67,494	63,032.30
412	Fuel, Transportation	53,500	44,556	50,500	40,901	31,481	24,996.50
420	Textbooks	11,965	17,648	2,000	8,695	8,972	8,971.35
430	Library Books	3,566	728	0	0	5,130	5,129.07
540	Equipment	66,263	316,329	118,311	279,177	218,653	224,122.10
640	Dues & Fees	22,624	36,590	26,099	30,597	28,372	30,586.49
700	Audit Adjustments	31,000	0	500	0	500	783.65
	Total Objects Summary	7,288,036	7,239,645	7,423,071	7,391,604	7,406,140	7,342,487.51

Object/Account Description	Approved Budget 14-15		Actual Expenses 14-15		Approved Budget 15-16		Actual Expenses 15-16		Approved Budget 16-17		Actual Expenses 16-17	
01-1100-111-00000 Elementary Certified Staff	909,887	894,430	929,378	929,378	971,679	1,039,922.93						
01-1100-111-00001 Middle School Certified Staff	752,022	688,353	720,508	746,773	691,955	576,985.30						
01-1103-111-01003 Art Certified Staff	61,996	76,307	50,000	44,309	45,392	54,967.12						
01-1103-111-02003 Music Certified Staff	113,628	94,967	98,645	98,645	102,406	101,522.98						
01-1104-111-00004 World Language Certified Staff	142,427	142,427	146,553	146,553	150,202	150,202.00						
01-1109-111-00009 Phys Ed/Health Certified Staff	123,741	119,392	101,507	90,551	73,914	93,913.82						
01-1112-111-01012 Coaches	11,335	16,357	17,694	18,555	18,208	19,094.00						
01-1112-111-02012 Program Advisors	5,238	5,719	5,389	8,457	14,592	21,873.99						
01-1112-111-03012 Prog Directors & Coordinators	4,151	4,404	6,271	6,599	9,660	9,660.00						
01-1200-111-01120 SpEd Certified Staff	149,568	100,890	133,839	116,207	122,394	112,648.56						
01-1200-111-02120 Remedial Certified Staff	112,910	127,854	130,984	130,984	134,429	134,429.00						
01-1200-111-03120 Psychologist Certified Staff	120,031	122,992	124,964	95,717	98,380	96,707.27						
01-1200-111-04120 Enrichment Certified Staff	43,678	45,208	48,247	48,247	50,202	50,202.10						
01-1200-111-05120 Speech Certified Staff	56,309	56,309	58,351	58,351	61,080	61,079.98						
01-1200-111-06120 Behavior Intervention Cert Staff	0	0	0	0	60,967	40,984.52						
01-2200-111-01220 Superintendent	68,924	68,924	70,786	73,386	74,475	75,533.60						
01-2200-111-02220 Principal	121,937	123,137	126,490	126,490	130,249	130,848.89						
01-2200-111-03220 Special Ed Director	57,007	47,107	97,770	98,370	101,303	101,792.00						
01-2200-111-04220 Assistant Principal	84,770	84,770	80,000	82,000	88,500	92,051.40						
TOTAL Certified Staff	2,939,557	2,819,546	2,947,376	2,919,572	2,962,783	2,964,419.46						
01-1100-112-00010 Regular Ed Paraprofessional	139,174	124,873	108,773	106,275	134,693	139,730.85						
01-1107-112-01007 Library Paraprofessional	0	24,250	24,877	25,789	0	0.00						
01-1112-112-01012 Athletic Officials	4,100	3,844	4,600	3,720	0	0.00						
01-1112-112-02012 Extracurricular Transportation	0	1,089	20,000	12,904	2,036	2,416.91						
01-1112-112-03012 After School Activities Transport	1,671	2,552	2,118	5,945	2,804	3,301.52						
01-1112-112-04012 Event Chaperones	2,500	1,512	1,764	1,008	1,764	1,344.00						
01-1200-112-01120 Nursing Staff	61,872	60,514	62,466	60,766	63,513	66,117.88						
01-1200-112-01255 SpEd Drivers	0	0	0	0	0	52,961.71						
01-1200-112-02120 SpEd Paraprofessional	277,235	295,015	318,807	314,450	355,393	397,252.11						
01-1200-112-03120 SpEd Substitutes	45,000	43,575	45,000	14,155	20,400	13,546.81						
01-2200-112-00220 Business Manager	30,000	1,642	20,000	40,813	36,340	36,080.04						
01-2200-112-01220 Accounting Clerks	107,531	107,531	112,488	112,489	115,864	116,532.54						
01-2200-112-02220 Superintendent's Secretary	53,508	53,508	54,979	54,980	56,628	56,628.00						
01-2200-112-03220 Principal's Secretary	53,648	52,937	57,190	55,499	61,739	57,629.91						

Object/Account Description	Approved Budget 14-15	Actual Expenses 14-15	Approved Budget 15-16	Actual Expenses 15-16	Approved Budget 16-17	Actual Expenses 16-17
01-2200-112-04220 Substitute Teachers/Paras	80,000	50,578	80,000	35,987	61,200	51,626.57
01-2220-112-05220 Special Ed Secretary	35,380	35,380	36,353	36,353	37,444	37,443.64
01-2200-112-06220 Sub calling stipend	3,000	3,000	3,000	3,000	3,000	3,000.00
01-2200-112-07220 BOE Meeting Minutes Stipend	1,000	1,000	1,000	1,000	1,000	1,000.00
01-2540-112-01254 Custodians	160,913	185,334	194,434	208,251	200,559	222,002.79
01-2540-112-02254 Summer Custodians	5,470	4,182	5,635	5,646	3,520	5,339.86
01-2540-112-02254 Custodian Substitutes	5,408	9,481	6,864	2,288	4,126	5,650.11
01-2540-112-05254 Emergency OT	1,000	0	1,000	1,000	1,000	1,000.00
01-2540-112-06254 Community	500	1,241	500	0	500	500.00
01-2550-112-01255 Drivers	138,030	124,032	135,206	157,725	138,434	149,336.80
01-2550-112-02255 Transportation Coordinator	14,406	9,604	14,841	14,558	19,184	16,164.78
01-2550-112-03255 Mechanic	47,873	46,330	43,744	43,540	44,874	44,874.00
01-2550-112-04255 Driver Sick/Personal Leave	5,141	18,807	7,280	7,306	7,464	3,155.18
01-2550-112-05255 Class Trip Transportation	6,328	6,943	10,085	8,390	11,200	10,774.64
01-2600-112-01260 Technology Paraprofessional	25,304	26,684	26,062	27,494	29,651	29,650.68
01-2600-112-02260 Technology Consultant	80,000	78,900	81,070	81,800	86,900	86,899.98
TOTAL Non-Certified Staff	1,392,725	1,374,337	1,480,134	1,443,131	1,607,445	1,611,961.31
01-2200-200-01220 Medical/Dental Insurance	1,134,016	1,005,269	938,156	990,883	1,058,375	909,290.37
01-2200-200-01230 Group Life Insurance	9,522	8,760	10,028	8,425	10,028	10,028.59
01-2200-200-02220 Workers Compensation Insurance	65,653	69,613	70,172	54,216	57,826	65,812.94
TOTAL Insurance	1,209,191	1,083,642	1,018,356	1,053,525	985,508	985,131.90
01-2200-205-01220 Social Security/Medicare Costs	171,606	154,078	178,021	162,171	166,852	173,736.57
01-2200-205-02220 Non-Certified Retirement Costs	28,155	26,061	32,097	37,420	61,845	64,947.26
01-2220-205-02230 Non-Certified Other Benefits	22,600	25,964	60,607	78,238	71,800	66,700.01
01-2200-205-03220 Unemployment Compensate Cost	20,000	353	1,002	7,202	27,926	5,522.00
01-2200-205-04220 Cert Retirement Healthcare	17,770	23,996	42,105	22,906	39,305	39,304.41
01-2200-205-04230 Certified Other Benefits	72,500	80,913	91,600	91,932	96,100	94,048.26
TOTAL Other Insurances	332,631	311,366	405,432	399,869	442,366	444,258.51
01-2200-312-01220 Workshop Sub Pay	3,000	2,448	3,000	1,235	3,000	3,000.00
01-2200-312-02220 Teacher Workshops (AEA)	8,000	5,135	8,000	8,897	8,000	6,900.48
01-2200-312-03220 Curriculum Development	8,000	19,080	9,000	21,837	16,000	7,997.22
01-2200-312-04220 District Professional Dev Days	1,750	2,812	2,500	2,463	2,500	2,364.54
01-2220-312-05200 CT TEAM Mentor	3,000	679	3,000	1,184	0	0.00
01-2200-312-06220 AEA Tuition Reimbursement	10,000	10,000	10,000	9,520	10,000	10,840.00
01-2200-312-07220 MEUI Tuition Reimbursement	3,000	495	3,000	5,000	5,000	4,143.00
TOTAL Instructional Improvement	36,750	40,649	38,500	50,136	44,500	35,245.24

Object/Account Description	Approved Budget 14-15		Actual Expenses 14-15		Approved Budget 15-16		Actual Expenses 15-16		Approved Budget 16-17		Actual Expenses 16-17	
	Budget	Expenses	Budget	Expenses								
01-1112-319-01012 Athletic Officials	0	0	0	0	0	0	0	0	4,600	3,918.15	4,600	3,918.15
01-1200-319-01120 Speech Outsourced	40,000	35,864	40,000	35,864	40,000	39,441	40,000	39,441	70,424	69,149.78	70,424	69,149.78
01-1200-319-02120 Training Seminars	7,000	4,270	7,000	4,270	7,000	3,098	7,000	3,098	8,554	4,290.20	8,554	4,290.20
01-1200-319-03120 OT Outsourced	60,000	57,522	60,000	57,522	62,000	57,860	62,000	57,860	59,596	56,453.04	59,596	56,453.04
01-1200-319-04120 Evaluations Outsourced	10,500	6,100	10,500	6,100	13,000	9,130	13,000	9,130	11,450	5,708.50	11,450	5,708.50
01-1200-319-05120 Physical Therapy Outsourced	10,000	5,945	10,000	5,945	12,000	12,000	12,000	12,000	22,050	41,088.10	22,050	41,088.10
01-1200-319-06120 Behavioral Therapy Outsourced	42,500	44,720	42,500	44,720	48,500	40,004	48,500	40,004	42,500	53,990.50	42,500	53,990.50
01-1200-319-07120 Assistive Technology/ACC	0	0	0	0	2,000	52	2,000	52	2,087	792.55	2,087	792.55
01-1200-319-09120 Pre-K Screening	0	0	0	0	1,500	384	1,500	384	0	277.19	0	277.19
01-2200-319-01220 Legal	45,000	6,746	45,000	6,746	15,000	13,868	15,000	13,868	20,000	22,333.50	20,000	22,333.50
01-2200-319-02220 Audit	18,000	16,250	18,000	16,250	15,000	16,150	15,000	16,150	16,250	15,050.00	16,250	15,050.00
01-2200-319-03220 Data Processing	12,500	14,836	12,500	14,836	12,500	11,407	12,500	11,407	13,723	12,295.52	13,723	12,295.52
01-2200-319-04220 Health Consultant	10,000	6,750	10,000	6,750	11,500	20,100	11,500	20,100	10,000	1,500.00	10,000	1,500.00
01-2200-319-05220 Volunteer Screening	600	12	600	12	400	0	400	0	408	0.00	408	0.00
TOTAL Professional Services	256,100	199,015	240,400	223,493	240,400	223,493	240,400	223,493	301,691	286,847.03	301,691	286,847.03
01-2540-321-00254 Plant Utilities	78,000	61,305	72,000	65,600	72,000	65,600	72,000	65,600	67,396	73,131.12	67,396	73,131.12
TOTAL Utilities	78,000	61,305	72,000	65,600	72,000	65,600	72,000	65,600	67,396	73,131.12	67,396	73,131.12
01-1200-322-15254 Spec Ed Equip Maintenance	1,000	1,590	1,000	1,590	1,000	557	1,000	557	2,000	784.00	2,000	784.00
01-2200-322-00220 Administrative Equipment Maint	300	625	500	625	500	39	500	39	758	0.00	758	0.00
01-2540-322-01254 Rubbish Removal	8,000	7,288	7,818	7,288	7,818	7,479	7,818	7,479	7,537	9,832.40	7,537	9,832.40
01-2540-322-02254 Asbestos Monitoring	660	1,382	660	1,382	550	0	550	0	550	550.00	550	550.00
01-2540-322-03254 Water	14,000	22,158	16,000	22,158	16,000	15,881	16,000	15,881	17,438	13,599.77	17,438	13,599.77
01-2540-322-04254 General Maintenance & Repairs	16,000	38,118	18,000	38,118	18,000	62,146	18,000	62,146	20,000	57,440.83	20,000	57,440.83
01-2540-322-05254 Sanitary System	5,000	3,000	4,000	3,000	4,000	3,140	4,000	3,140	3,000	3,000.00	3,000	3,000.00
01-2540-322-06254 Fire Equipment	10,000	4,500	10,000	4,500	10,000	4,484	10,000	4,484	4,997	3,361.25	4,997	3,361.25
01-2540-322-07254 Generator Maintenance	6,000	3,592	4,000	3,592	4,000	1,169	4,000	1,169	3,868	3,121.35	3,868	3,121.35
01-2540-322-08254 Boiler	13,000	17,420	14,000	17,420	14,000	15,599	14,000	15,599	13,718	18,521.33	13,718	18,521.33
01-2540-322-09254 Grounds Upkeep	3,000	5,942	5,000	5,942	5,000	12,199	5,000	12,199	7,644	7,644.00	7,644	7,644.00
01-2540-322-10254 Painting	1,000	545	2,000	545	2,000	2,667	2,000	2,667	1,964	1,212.86	1,964	1,212.86
01-2540-322-11254 Floor Covering	0	6,539	6,000	6,539	6,000	16,820	6,000	16,820	6,560	4,407.50	6,560	4,407.50
01-2540-322-12254 Roof Maintenance	5,500	1,745	4,500	1,745	4,500	1,800	4,500	1,800	3,595	3,625.00	3,595	3,625.00
01-2540-322-14254 Radon Testing	300	0	300	0	300	0	300	0	300	0.00	300	0.00
01-2540-322-15254 HVAC Maintenance	8,000	3,200	8,000	3,200	8,000	14,543	8,000	14,543	5,250	5,250.00	5,250	5,250.00
TOTAL Maintenance	91,760	117,644	101,668	158,524	101,668	158,524	101,668	158,524	130,841	132,350.29	130,841	132,350.29
01-1103-323-02003 Music Instrument Maintenance	600	644	600	644	600	455	600	455	570	710.00	570	710.00
01-2600-323-02260 Tech Equip Maintenance	3,000	1,177	3,000	1,177	3,000	2,513	3,000	2,513	3,997	7,880.01	3,997	7,880.01
TOTAL Equipment Maintenance	3,600	1,821	3,600	2,968	3,600	2,968	3,600	2,968	8,591	8,590.01	8,591	8,590.01

Object/Account Description	Approved Budget 14-15	Actual Expenses 14-15	Approved Budget 15-16	Actual Expenses 15-16	Approved Budget 16-17	Actual Expenses 16-17
01-2200-324-00254 Student Accident Insurance	995	1,065	1,150	1,065	1,097	1,015.00
01-2540-324-00254 Plant Insurance	21,715	26,498	28,750	20,416	25,524	19,651.54
01-2550-324-00255 Transportation Insurance	12,680	17,402	16,899	10,771	13,605	13,604.51
TOTAL Liability Insurance	35,390	44,965	46,799	32,252	40,226	34,271.05
01-1200-331-00120 SpEd Transportation	69,808	51,697	73,275	31,484	53,203	0.00
01-2550-331-01120 Class Trip Tolls & Parking	100	96	100	52	82	157.45
01-2550-331-01121 Regular Transportation	0	0	0	0	0	32,198.75
TOTAL Transportation	69,908	51,792	73,375	31,536	26,656	32,356.20
01-2200-340-01220 Telephone	7,000	7,490	7,500	7,310	9,143	9,932.19
01-2200-340-02220 Postage	4,000	4,425	4,000	4,736	4,341	4,383.85
01-2200-340-03220 Internet	0	0	0	0	5,400	5,400.00
01-2200-340-04220 Advertising	500	1,277	500	1,055	520	1,112.44
TOTAL Communication	11,500	13,191	12,000	13,101	20,787	20,828.48
MS Out of District Tuition	27,100	32,400	27,100	23,930	27,900	13,800.00
Outplacement Tuition	281,600	317,550	433,731	292,460	255,463	130,282.56
Homebound Instruction/Tutoring	5,000	4,410	5,000	0	5000	0.00
Extended School Year	37,000	37,000	40,000	34,512	32,376	31,621.78
TOTAL Outside Services	350,700	391,360	505,831	350,903	177,260	175,704.34
01-2200-390-01220 Contract Mileage	2,000	1,352	2,000	442	1,140	1,058.03
01-2200-390-02220 Printing	1,000	824	1,500	192	1,016	0.00
01-2550-390-01255 Fleet Maintenance Services	44,072	37,061	39,072	46,114	16,844	11,817.50
01-2550-390-02255 Bus Facility Building Usage	3,600	3,600	3,600	3,600	3,600	3,600.00
TOTAL Purchased Services	50,672	42,837	46,172	50,348	22,600	16,475.53
01-1100-410-01000 Elementary General Supplies	4,000	6,620	5,000	5,274	7,920	7,375.48
01-1100-410-02000 Elementary Reading Supplies	1,124	5,961	350	322	1,247	1,247.00
01-1100-410-03000 Elementary Math Supplies	1,212	1,964	150	651	200	200.00
01-1100-410-04000 Elementary Lang Arts Supplies	1,125	2,485	1,863	671	654	654.00
01-1100-410-05000 Elementary Health Supplies	500	74	100	0	2,500	2,499.04
01-1100-410-06000 Elementary Science Supplies	389	347	250	20	946	945.28
01-1100-410-08000 Elem Social Studies Supplies	500	323	150	0	300	299.69
01-1100-410-08000 Assessments	6,800	8,961	9,800	11,214	8,961	8,960.68
01-1100-410-09000 Elementary Art Supplies	112	251	150	0	1,814	1,813.88
01-1100-410-11000 Elementary Horticulture	4,000	5,850	0	0	0	0.00
01-1101-410-01001 Middle School General Supply	275	1,319	4,000	5,206	6,501	9,398.33
01-1100-410-02001 Middle School LA Supplies	650	153	400	585	1,542	1,541.23
01-1101-410-03001 Middle School Math Supplies	275	274	250	178	300	299.07

Object/Account Description	Approved Budget 14-15		Actual Expenses 14-15		Approved Budget 15-16		Actual Expenses 15-16		Approved Budget 16-17		Actual Expenses 16-17	
01-1101-410-04001 Middle School Reading Supply	2,800	5,036	250	152	300	299.04						
01-1101-410-05001 Middle School Science Supplies	100	419	600	1,290	5,720	5,661.07						
01-1101-410-06001 Middle School SS Supplies	150	0	100	102	400	399.17						
01-1101-410-07001 Middle School Testing Supplies	0	0	300	0	0	0.00						
01-1102-410-04120 Remedial Supplies	0	0	0	0	1,000	999.95						
01-1103-410-01003 Art Supplies	2,000	2,976	1,500	2,290	4,000	3,761.17						
01-1103-410-02003 General Music Supplies	367	313	350	107	370	367.68						
01-1103-410-03003 Choral Supplies	1,500	3,400	1,000	460	248	247.46						
01-1103-410-04003 Band Supplies	1,500	3,565	1,000	1,115	1,918	1,917.65						
01-1104-410-00004 World Language Supplies	700	582	350	632	360	369.11						
01-1104-410-06120 ELL Supplies	0	0	0	0	200	200.00						
01-1107-410-01007 Library Supplies	405	1,357	405	160	1,333	1,332.16						
01-1107-410-02007 Library Periodicals	860	837	800	785	785	784.59						
01-1007-410-03007 Library Non-Print Supplies	0	150	650	150	0	0.00						
01-1109-410-01009 Phys Ed Supplies	1,000	3,937	600	1,031	200	199.10						
01-1109-410-02009 Health Supplies	100	631	250	186	200	200.00						
01-1112-410-01012 Graduation Supplies	1,000	1,093	1,400	903	414	211.16						
01-1112-410-02012 Athletic Supplies	700	6,472	2,300	2,072	2,600	2,020.77						
01-1112-410-04012 After School Activities Supplies	0	0	0	518	2,400	896.03						
01-1200-410-01120 SpEd Instructional Supplies	3,500	2,731	2,000	677	1,455	1,454.62						
01-1200-410-01130 Gifted Program Supplies	4,400	3,762	5,000	0	5,000	4,813.92						
01-1200-410-01140 CORR Life Skills Supplies	1,000	997	1,500	532	358	100.09						
01-1200-410-01150 Behavior Support Supplies	600	332	1,000	94	1,430	137.87						
01-1200-410-02120 Assessment Supplies	5,500	1,683	1,000	2,574	862	215.33						
01-1200-410-03120 Enrichment Supplies	2,500	3,957	1,250	10,196	5,000	4,188.51						
01-1200-410-04120 SpEd Remedial Supplies	304	0	0	0	520	520.00						
01-1200-410-05120 Medical Supplies	3,000	5,740	4,000	12,139	3,754	5,534.53						
01-1200-410-07120 ELL Supplies	79	0	79	0	0	0.00						
01-1200-410-07120 SpEd Software/Supplies	2,000	783	2,000	6,724	8,622	8,464.49						
01-2200-410-01220 Administrative Office Supplies	3,000	6,664	4,000	3,372	2,134	4,255.15						
01-2200-410-02220 Report Cards	5,000	2,400	5,000	0	0	0.00						
01-2200-410-04220 Copier Paper	6,000	7,757	7,766	3,815	7,747	4,695.40						
01-2540-410-01254 Plant Floor Supplies	5,000	10,752	5,000	4,115	6,650	4,043.35						
01-2540-410-02254 Plant Cleaning Supplies	2,000	1,643	2,500	2,168	1,652	798.47						
01-2540-410-03254 Plant General Supplies	5,000	6,784	4,000	6,090	40,413	40,412.85						

Object/Account Description	Approved Budget 14-15	Actual Expenses 14-15	Approved Budget 15-16	Actual Expenses 15-16	Approved Budget 16-17	Actual Expenses 16-17
01-2540-410-04254 Plant Paper Supplies	10,000	12,111	10,000	9,454	8,776	8,781.48
01-2540-410-05254 Plant Lighting Supplies	1,300	551	1,300	981	1,701	1,412.72
01-2540-410-06254 Plant Tools	0	0	500	1,957	1,056	1,042.55
01-2550-410-02254 Transportation Clean Supplies	150	86	150	0	12	0.00
01-2550-410-04254 Transportation Paper Supplies	200	308	200	0	488	488.00
01-2560-410-01256 Fleet Maintenance Supplies	0	0	0	0	21,300	27,477.08
01-2600-410-01260 Technology Elementary Supplies	2,043	3,338	3,000	4,074	2,198	2,372.49
01-2600-410-02260 Technology Middle School Suppl	4,085	1,631	3,000	4,956	1,631	3,306.50
01-2600-410-03260 Technology Arts Supplies	436	0	470	0	0	0.00
01-2600-410-04260 Technology Tech Ed Supplies	0	860	500	0	2,017	2,016.29
01-2600-410-05260 Technology Library Supplies	1,485	0	1,485	0	0	0.00
01-2600-410-07260 Technology Admin Supplies	6,258	5,802	3,000	2,399	626	1,635.07
01-2600-410-08260 Technology Subscriptions	25,000	16,732	25,000	21,065	15,263	15,262.71
TOTAL Supplies	133,984	162,754	129,018	133,457	206,888	163,295.58
01-2540-411-00254 Plant Fuel	106,651	107,568	105,000	103,818	67,494	63,032.30
TOTAL Heating Fuel	106,651	107,568	105,000	103,818	67,494	63,032.30
01-2550-412-01255 Diesel	38,500	34,599	35,500	35,103	23,581	18,258.65
01-2550-412-02255 Gasoline	15,000	9,957	15,000	5,798	7,900	6,737.85
TOTAL Transportation Fuel	53,500	44,556	50,500	40,901	31,481	24,996.50
01-1100-420-01000 Elementary Supplemental Texts	2,500	1,567	300	0	2,071	2,363.59
01-1100-420-02000 Elementary Curriculum Upgrade	3,000	160	300	3,614	0	0.00
01-1100-420-04000 Elementary Periodicals	515	2,146	300	0	1,172	3,123.76
01-1101-420-01001 Middle School Supplemental Texts	2,500	2,500	300	0	1,890	1,890.00
01-1101-420-01001 Middle School Reading Texts	0	0	0	0	691	691.00
01-1101-420-03001 Middle School Periodicals	350	1,633	300	0	534	534.00
01-1101-420-04001 Middle School Replacement Text	0	169	0	0	220	220.00
01-1101-420-05001 Middle School Curriculum Upgrade	2,000	9,473	300	4,624	0	0.00
01-1003-420-00003 Art Textbooks	100	0	0	0	0	0.00
01-1004-420-00004 World Language Textbooks	0	0	0	458	0	0.00
01-1109-420-00009 Phys Ed/Health Textbooks	0	0	0	0	47	47.00
01-1200-420-00120 SpEd & Support Textbooks	0	0	0	0	0	0.00
01-1200-420-00130 Specialized Text (NIMAS)	1,000	0	200	0	102	102.00
TOTAL Textbooks	11,965	17,648	2,000	8,695	8,972	8,971.35
01-1107-430-01007 Library Books Grades K-4	1,783	153	0	0	2,000	2,653.61
01-1107-430-02007 Library Books Grade 5-8	1,783	575	0	0	2,000	2,475.46
TOTAL Library Books	3,566	728	0	0	5,130	5,129.07

Object/Account Description	Approved Budget 14-15	Actual Expenses 14-15	Approved Budget 15-16	Actual Expenses 15-16	Approved Budget 16-17	Actual Expenses 16-17
01-1100-540-00000 Elementary Equipment	350	0	350	0	0	0.00
01-1100-540-00013 Elementary Furniture	500	742	0	7,766	0	227.95
01-1101-540-00001 Middle School Equipment	350	0	350	0	0	0.00
01-1001-540-00014 Middle School Furniture	500	3,466	1,000	6,049	0	0.00
01-1103-540-01003 Music Equipment	1,290	12,304	7,690	15,468	4,680	4,680.00
01-1103-540-01004 Band Equipment	0	0	0	0	0	0.00
01-1107-540-01007 Library Equip/Furniture	0	0	0	8,729	0	0.00
01-1109-540-01009 Phys Ed Equipment	1,000	5,647	6,000	1,870	1,693	1,693.00
01-1109-540-02009 Health Equipment	0	0	0	0	0	0.00
01-1112-540-02012 Athletic Equipment	0	15,185	2,000	0	349	0.00
01-1200-540-05012 AT Technology Equip Purchase	0	0	0	0	0	0.00
01-1200-540-01120 AT Equipment Rental	3,000	2,946	3,000	4,012	7,296	8,412.00
01-1200-540-02120 Adaptive Equipment	2,000	1,119	3,000	644	2,488	10,785.25
01-1200-540-03120 Sp Ed Technology Equipment	4,000	5,094	2,500	17,550	979	979.00
01-1200-540-04120 Sp Ed Equipment	0	0	0	0	523	2,090.55
01-2200-540-01220 Copier Lease	33,419	30,004	33,419	32,055	34,422	24,863.67
01-2200-540-02220 Administrative Equip/Furn	200	7,522	0	450	280	14,442.50
01-2540-540-00254 Plant Equipment	6,000	21,500	6,000	21,947	3,336	48,942.33
01-2540-540-00255 Plant Rentals	0	0	0	459	0	1,308.00
01-2600-540-01260 Technology Elementary Equip	4,269	112,908	11,800	42,756	12,715	32,927.95
01-2600-540-02260 Technology Middle School Equip	3,025	42,880	33,000	95,463	13,820	72,769.90
01-2600-540-05260 Technology Admin Equip	1,400	11,537	1,500	23,935	0	0.00
01-2600-540-05260 Technology Network Equip	1,480	10,773	3,222	25	3,335	0.00
01-2600-540-06260 Technology SpEd/Support Equip	3,480	0	3,480	0	0	0.00
01-2600-540-07260 Technology Music Equipment	0	32,700	0	0	0	0.00
TOTAL Equipment	66,263	316,329	118,311	279,177	218,653	224,122.10
01-1113-640-01001 Robotic Competition Fees	0	0	2,000	1,894	3,000	2,400.00
01-1200-640-00120 SpEd Dues & Fees	700	6,835	1,000	715	3,719	2,627.01
01-1200-640-00130 SpEd Extra Curricular Fees	150	0	0	0	0	0.00
01-2200-640-01120 Character Dev Train & Material	2,000	16	2,000	0	1912	228.72
01-2200-640-01220 Dues & Fees	7,675	17,608	9,000	10,535	11,251	15,277.64
01-2200-640-02220 Board of Education Expenses	1,000	1,543	1,000	721	2,395	2,362.64
01-2200-640-03220 Professional Development	9,000	9,255	9,000	14,617	5,320	5,730.04
01-2200-640-04220 Principal's Discretionary Fund	800	854	800	1,018	1,000	1,495.44
01-2200-640-05220 Medical/Screenings	1,299	479	1,299	1,098	1,275	465.00
TOTAL Dues & Fees	22,624	36,590	26,099	30,597	28,372	30,586.49

Object/Account Description	Approved Budget		Actual Expenses		Approved Budget		Actual Expenses	
	14-15	14-15	14-15	14-15	15-16	15-16	15-16	15-16
01-2200-700-99999	30,500.00	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00
01-2700-700-00000	500.00	0.00	0.00	500.00	0.00	500.00	783.65	783.65
TOTAL Audit Adjustments	31,000.00	0.00	0.00	500.00	0.00	500.00	783.65	783.65
General Fund (01) Totals	<u>7,288,036.00</u>	<u>7,239,645.00</u>	<u>7,423,071.00</u>	<u>7,391,604.00</u>	<u>7,406,140.00</u>	<u>7,377,721.19</u>		
Balance Remaining BOE Non-Lapsing Fund		48,391.00		31,467.00		28,418.81		
		<u>7,288,036.00</u>		<u>7,423,071.00</u>		<u>7,406,140.00</u>		<u>7,406,140.00</u>



APPENDIX E

New Account Code Structure



Memo

To: Ashford Board of Finance
From: Lisa Dyer, Business Manager
Date: March 1, 2018
Re: New Account Code Structure

As I have mentioned in prior BOF meetings the State of Connecticut rolled out a new Education Finance System (EFS) for data collection for the 2017-2018 school year. This system is based on the "Financial Accounting for Local and State School Systems: 2014 Edition". After familiarizing myself with the operations and needs of the finance office I have created new account codes that are aligned with these guidelines.

This change to the account numbers and grouping of objects can no longer align with prior year budgets. Due to this change in our narrative prior year budgets are separated from the current and proposed budgets.

I have attached is some additional information regarding the Education Finance System for your reference.

<https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Superintendents of Schools
Charter School Directors
Regional Educational Service Center Directors
School Business Officials

FROM: Kathy Demsey *Kathy Demsey*
Chief Financial Officer

DATE: June 23, 2017

SUBJECT: Education Finance System (EFS)

In my memorandum dated November 1, 2016, I advised you of the Department's plan to develop a new system to collect and report financial data beginning with fiscal year 2017-18. The project is well underway, and I would like to provide you with an update.

Anticipated Timeline

We have been holding regular meetings with a working group consisting of Department and local educational agency representatives to guide development of the system. The new system will be implemented for use in the summer of 2018 for collection of 2017-18 data, due September 1, 2018. The timeline for development continues to be refined; however, important next steps for districts to be aware of include:

- present system design and requirements to all districts during September 2017;
- share prototype Web interface including data collection interface, manual and electronic data upload capability, and prototype reports (January 2018); and
- provide user training (spring 2018).

Work to Date

The majority of the data requirements for the EFS have been determined, and we have identified specific data elements currently captured on the End of Year School Reports (Form ED001 series) that are no longer necessary to collect. Regarding the system itself, a prototype record layout and system upload process have been developed. We have also begun design of the overall Website layout and individual Web pages.

Collection of School-Level Data

The most significant change from our current ED001 filing is the need to collect and report financial data at the school level. To accommodate federal reporting requirements of the Every Student Succeeds Act (ESSA) and the Survey of School-Level Finances (F-33 SLFS), along with the state reporting requirements of the Uniform Chart of Accounts statute, a new school-level expenditure schedule will be included in the financial reporting system. Please see the attached prototype, which we expect to refine over the coming months. The data elements shown on this schedule would be required for each school in your

Education Finance System (EFS)

June 23, 2017

Page 2

district. Additionally, the following information will need to be identified for each data element: a) the funding source type (i.e., federal, state, local, private, in-kind); b) education type (regular or special education); and c) prekindergarten inclusion status. We continue to work on the format for the new system, but felt it was important to notify districts now of the scope of data to be collected. We will also continue to monitor any guidance that the federal government provides regarding implementation of the ESSA, which could affect this data collection system.

The New Financial Data Collection and Reporting System

The EFS will incorporate much of the data currently collected on the ED001s, as well as the new school-level data. The planned features of the system include:

- allow for an automated upload of expenditure data in a record layout format developed for the new system;
- allow for manual entry and adjustments of data in each schedule in the new system;
- utilize data from other Department data collections as much as possible to reduce duplicate reporting requirements for districts;
- provide capability within the system to allocate expenditures to the school level that are not currently accounted for at such level; and
- provide additional edits and reports to assist districts in ensuring data integrity.

Please note that expenditure coding for the EFS will be based on the US Department of Education publication "Financial Accounting for Local and State School Systems: 2014 Edition", available at: <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

Thank you for your continuing cooperation as we work to meet federal and state reporting requirements. If you have any specific questions, please contact Gary Pescosolido at 860-713-6667.

KD:fp

Attachment

cc: Gary Pescosolido
Mark Stange
Ngh Trieu
Dave Twedt



CONNECTICUT STATE DEPARTMENT OF EDUCATION

Education Financial System



CONNECTICUT STATE DEPARTMENT OF EDUCATION

Project Objectives

- Design, develop and implement a financial reporting system for local and regional boards of education, including charter schools and regional educational service centers, to replace the current ED001/R/C.
- The financial reporting system will include a standardized set of processes to capture, manage, audit and report financial and statistical information supporting:
 - Existing reporting requirements currently satisfied by ED001/R/C
 - New federal reporting requirements: ESSA and School-Level Finance Survey
 - EdSight Data Warehouse and Reporting
- The financial reporting system will be designed to minimize reporting burden on users by allowing for upload of data from users' accounting systems to the extent practicable.



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First edition was in 1997

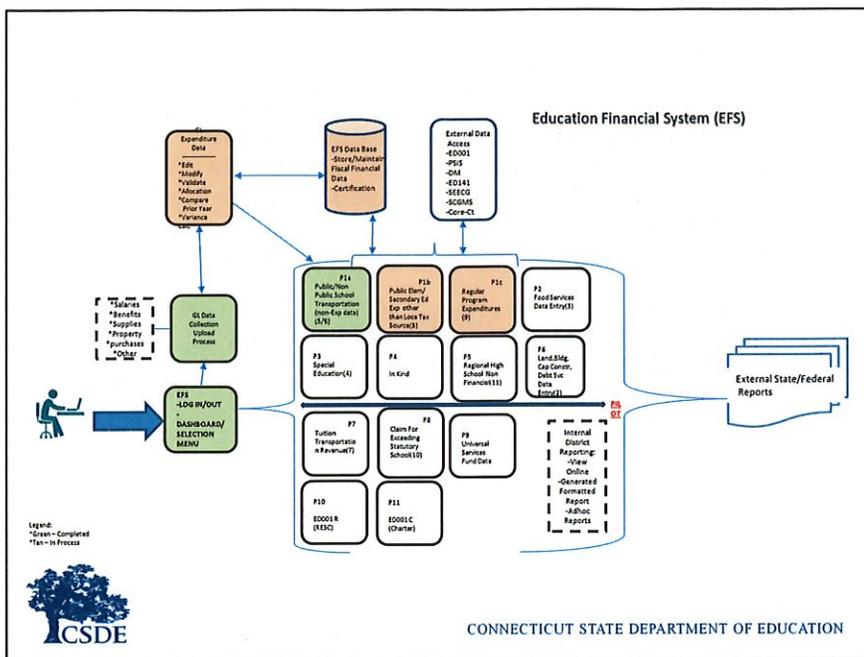
Milestone Schedule

- October 2017 – Present overview of system and demonstrate current functionality to all districts via Webex sessions.
- January 2018 – Pilot Test EFS with representative districts.
- April 2018 – Provide training to all districts; open test version of system to all districts.
- August 2018 – Open system to all districts for reporting 2017-18 data.
- September 2018 – Un-Audited Data Due
- October/November 2018 – Open EFS for Audit Revisions
- December 2018 – Audited Data Due



CONNECTICUT STATE DEPARTMENT OF EDUCATION

First edition was in 1997



Title: **Financial Accounting for Local and State School Systems: 2014 Edition**

Description: This NCES handbook has been designed as the national standard for state and local education agencies to use in tracking and reporting financial data and for school districts to use in preparing their comprehensive annual financial reports (CAFRs). The purpose of the handbook is to ensure that education fiscal data can be reported in a comprehensive manner.

The 2014 Edition contains guidance conforming to Governmental Accounting Standards Board Statements, up to Statement 70. There are chapters on budgeting, governmental accounting and financial reporting. Account codes have been updated to reflect changes in the new reporting requirements and developments in technology and security. There are also special chapters on accounting student activity funds and a model for school level program cost accounting.

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