

Board of Education Budget



2014 - 2015

Regional School District 14

Board of Education

| | |
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REGION 14 MISSION

The Region 14 community ensures an engaging and positive learning environment where every student is valued as a respected contributing member of society, who graduates prepared to meet the challenges of a rapidly changing world.

REGION 14 CORE BELIEFS

We believe:

- * All students can learn, have unique gifts, and deserve the opportunity to pursue their individual learning potential.
- * Our communities benefit when all have a sense of ownership and responsibility in our schools.
- * Learning and decision-making are built upon collaborative and supportive relationships.
- * We must prepare students to utilize appropriate technologies and provide instruction that prepares students for a changing world.
- * Adaptation and growth are critical attributes of 21st century success and are everyone's responsibilities.

Table of Contents

| Subject | Page |
|---|---------|
| Executive Summary | 1 - 6 |
| Enrollment History | 7 - 8 |
| Staffing | 9 -10 |
| Staffing, Enrollment, and Budget History | 11 - 12 |
| Class Sizes | 13 - 18 |
| Revenue by Source | 19 - 21 |
| Budget Distribution by Member Town | 22 |
| Mill Rate Impact | 23 - 24 |
| AgrIScience Fiscal Review (audited 12-13) | 25 - 28 |
| Estimated Net Expenditures per Pupil | 29 - 32 |
| Review of Budget Changes | 33 - 38 |
| Proposed Budget by Location | 39 - 50 |
| Proposed Line item Budget | 51 - 63 |

Executive Summary

The budget process is comprised of five phases – planning, preparation, adoption, implementation, and evaluation. The preparation of the budget commenced in October with the submission of Administrator requests. Those requests totaled \$1,900,773 (5.9%). The Superintendent met with all Administrators and subsequently reduced those requests by \$555,794. The Superintendent submitted an initial Proposal of \$33,400,760 (4.20%) to the Finance Committee. The Goal was to eventually bring the budget in line with the general cost of living increase (CPI-U). Subsequent meetings with the Finance Committee, the Full Board, Administrators and the Superintendent focused on the forecast of enrollments and the assumptions used to build the 2014 – 2015 budget.

Given the continually declining enrollment and the objective to limit budget increases, the Board approved a District Wide Staff Reduction of 6.50 Full Time Equivalent positions (FTE's). There is a net reduction of 3.00 FTE Certified Staff positions and a net reduction of 3.50 FTE Classified Staff positions.

The following schedule presents the proposed expenditures.

| Approved Budget 2013-2014 | Proposed Budget 2014-2015 | % Change |
|---------------------------------|---------------------------------|-------------|
| 32,055,781 | 32,383,247 | 1.02% |

Analysis of Proposed Budget

The education of students is a labor intensive enterprise that is reflected in the personnel costs. The workforce of the Region is determined by the staffing policy guidelines of the Board on the basis of projected enrollment and curriculum requirements. Personnel costs are based on conditions of employment established by contracts. For the 2014-2015 fiscal year, salaries and benefits are budgeted to consume 73.56% of the total operating budget.

Executive Summary

Other major highlights in the budget for fiscal year 2014 - 2015 include the allocation of \$271,963 as a local match of the state funded \$144,199 for the School Security Grant Program. The Ad Hoc Safety Committee has determined that the most judicious use of the funds would be for the installation of interior and exterior cameras at all four schools. The School Resource Officer program remains in place. The Region 14 SRO's are employees of the Towns of Bethlehem and Woodbury and are contracted to the Region by the Towns.

This proposal also continues with year 3 of the 5 year Technology Upgrade Lease Program. Year 3 leverages the technology gains made at Bethlehem and Mitchell Elementary Schools through monies made possible with grant funding received from the State of Connecticut Education Technology Grant. The \$93,114 non matching grant was used to enable both schools to be outfitted with wireless technology. The 2014-2015 technology contains the following:
Note: not all of the proposed items are listed below.

| Item | Location |
|-------------------------------------|------------------|
| Chrome Book Cart | BES |
| Laptop Cart | BES |
| Chrome Book Cart | MES |
| Laptop Cart | MES |
| Computer Lab Replacement | WMS |
| MAC Lab Support Services | NHS |
| Laptop cart (2) | NHS |
| Interactive projectors (3 each) | BES,MES, WMS,NHS |
| Misc. Computer Replacement | BES,MES, WMS,NHS |
| Software Deployment Solution | DW |
| Firewall and Content Filtering | DW |
| Misc. Incl. Wi-Fi Printers to trial | DW |

Executive Summary

4/16/2014

We have also proposed to set aside \$390,000 in a Debt Service Reserve Fund. As the existing debt is retired this will be funded at a level equivalent to the existing debt service level. The purpose is twofold: Set aside funds to be used to pay down the amount that will be needed for permanent financing of the Nonnewaug High School renovation project. The second purpose is to maintain current level debt funding so as to help alleviate the wild swing that will occur when the permanent renovation project funding payments become due.

| Fiscal Year | Principal | Interest | Debt Service Reserve | Total |
|-------------|-----------|----------|-------------------------|-----------|
| 2012 - 2013 | 985,000 | 63,275 | - | 1,048,275 |
| 2013 - 2014 | 1,015,000 | 35,813 | - | 1,050,813 |
| 2014 - 2015 | 645,000 | 15,063 | 390,000 | 1,050,063 |
| 2015 - 2016 | 280,000 | 3,500 | 766,500 | 1,050,000 |
| | 2,925,000 | 117,651 | 1,156,500 | 4,199,151 |

During the current year the Board sought bids for the service of a Health Insurance Agent of Record. A formal bid process was conducted in accordance with Board Policies and Regulations. Four bids were received. All four candidates were interviewed by the Selection Committee. Two firms were selected for a second round of interviews. Subsequent to the second round interviews a site visit was held at the offices of both firms. Follow up questions were pursued. Additional due diligence was performed through a series of discussion with references. The firm selected at the end of the process was the Lockton Companies LLC. Lockton is a national firm with a Connecticut office in Farmington. They currently serve 22 Connecticut municipalities and Public Schools for their health care programs.

They have recently completed final negotiations with Region 14's Health Care Provider. Anthem's renewal amounted to an increase of \$59,506 (1.43%) for the existing plan design. In addition to the meticulous work that Lockton did on our behalf we also have a responsibility to pay taxes and fees resulting from the Health Care reform Act. That amount is an additional \$172,159 (4.35%).

Executive Summary

7/10/2017

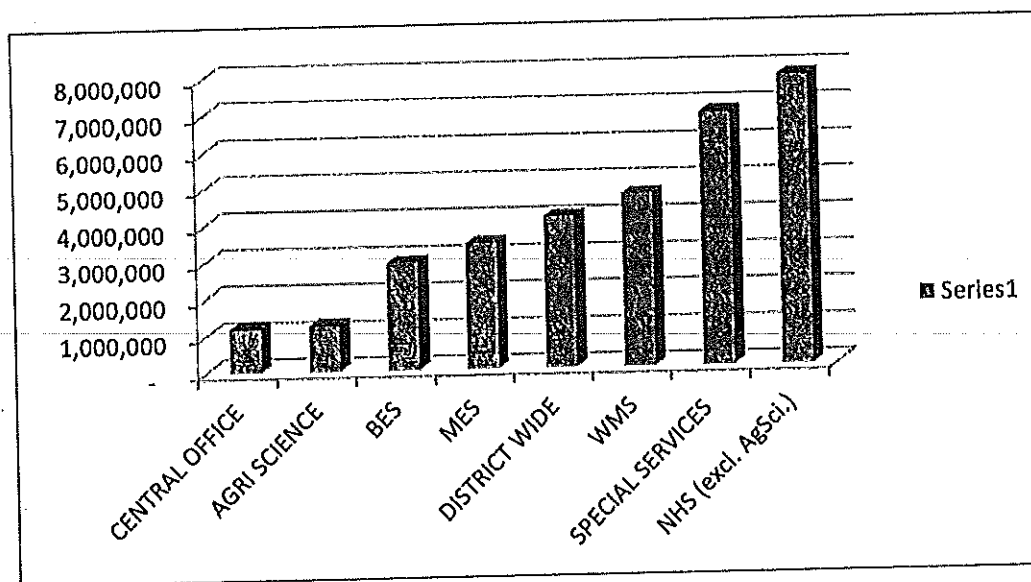
Other budgeted expenditures for the 2014 - 2015 fiscal year have been held at or below levels for the current year. A summary schedule of operating expenditures by object (expenditure category) is presented below.

| Object | 2013-2014 Approved | 2004-2015 Proposed | \$ Variance | % Variance |
|--|-----------------------|-----------------------|----------------|---------------|
| Certified Salaries | 14,517,689 | 15,079,583 | 561,894 | 3.87% |
| Classified Salaries | 3,392,819 | 3,347,321 | (45,498) | -1.34% |
| Employee Benefits | 5,177,419 | 5,390,951 | 213,532 | 4.12% |
| Purchased Services - Instructional | 2,444,491 | 2,149,721 | (294,770) | -12.06% |
| Purchased Services - Non - Instructional | 2,839,023 | 3,184,738 | 345,715 | 12.18% |
| Supplies & Materials - Instructional | 565,853 | 581,744 | 15,891 | 2.81% |
| Supplies & Materials - Non - Instructional | 487,571 | 455,921 | (31,650) | -6.49% |
| Capital Outlay | 531,641 | 431,387 | (100,254) | -18.86% |
| Debt Service & Liability Insurance | 1,237,294 | 1,262,859 | 25,565 | 2.07% |
| New Requests | 861,981 | 499,022 | (362,959) | -42.11% |
| Total General Fund Expenditures | 32,055,781 | 32,383,247 | 327,466 | 1.02% |

Executive Summary

Presented below is the Proposed Budget by Location. The Cost Center format is found in the latter pages of the presentation. In sum, the net increase of 1.02% in the 2014 - 2015 proposed budget is lower than the current rate of inflation as measured by the Bureau of Labor statistics for the 12 month period ending February 2014.

| Location Cost Center Proposed Budget | |
|--------------------------------------|------------|
| CENTRAL OFFICE | 1,203,351 |
| AGRI SCIENCE | 1,257,294 |
| BES | 2,932,960 |
| MES | 3,420,445 |
| DISTRICT WIDE | 4,115,774 |
| WMS | 4,693,130 |
| SPECIAL SERVICES | 6,875,466 |
| NHS (excl. AgSci.) | 7,884,827 |
| | 32,383,247 |



ACKNOWLEDGEMENTS

We appreciate the fiscal support provided by the citizens of Bethlehem and Woodbury and are grateful to the Region 14 employees for development, implementation, and maintenance of an excellent educational program for all children of the Region.

Enrollment History

Staffing

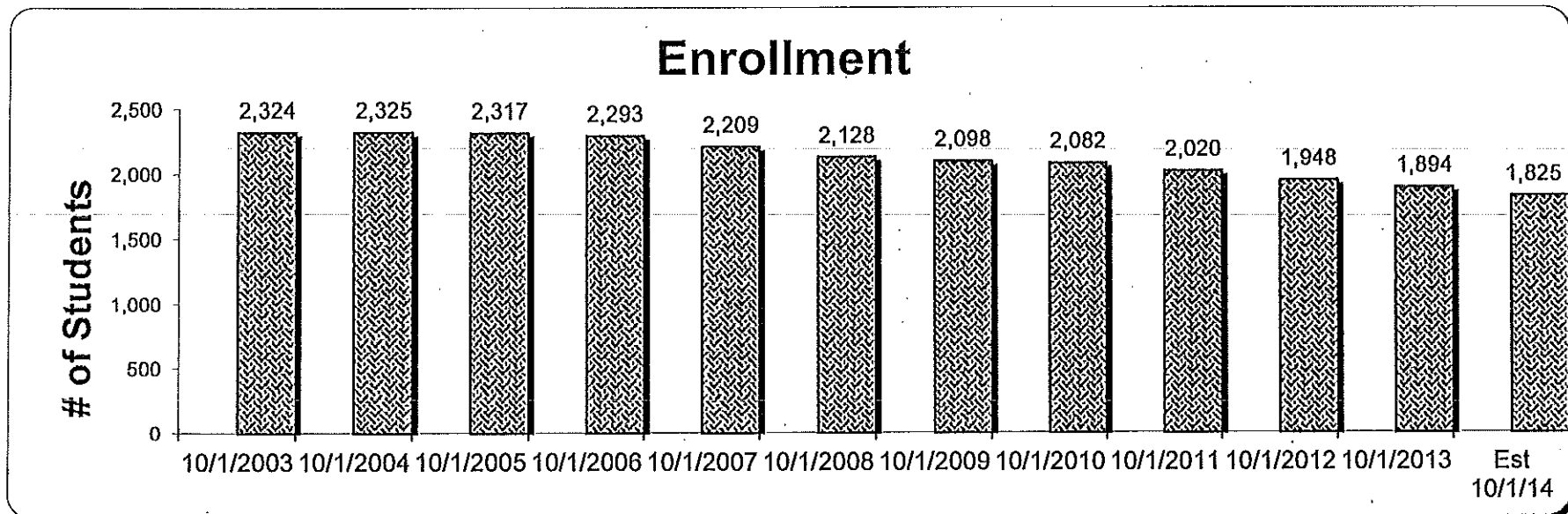
Staffing, Enrollment and Budget History

Class sizes

Enrollment History

Enrollment is based on October 1st student counts submitted to the state which uses the data to calculate grants for the district. In addition the data is part of the financial audit. The data includes out of district Agri/Science students, special education outplacements and preschool.

| <u>Year</u> | <u>Students</u> | <u>% Change</u> |
|-------------|-----------------|-----------------|
| 10/1/2003 | 2,324 | - |
| 10/1/2004 | 2,325 | -0.0% |
| 10/1/2005 | 2,317 | -0.3% |
| 10/1/2006 | 2,293 | -1.0% |
| 10/1/2007 | 2,209 | -3.7% |
| 10/1/2008 | 2,128 | -3.7% |
| 10/1/2009 | 2,098 | -1.4% |
| 10/1/2010 | 2,082 | -0.8% |
| 10/1/2011 | 2,020 | -3.0% |
| 10/1/2012 | 1,948 | -3.6% |
| 10/1/2013 | 1,894 | -2.8% |
| Est 10/1/14 | 1,825 | -3.6% |



STAFFING - 2014-2015

| Position | Actual for 2013-14 | | | | | | | 2014-15 Proposed Staffing Changes | | | | | | | 2014-15 Staffing | | | | | | |
|------------------------------|---------------------------|---------------|--------------|--------------|--------------|-------------|---------------|-----------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|---------------------------------|---------------|--------------|--------------|--------------|-------------|---------------|
| | Certified Staff - Actual | | | | | | | Certified Staff | | | | | | | Certified Staff (with Changes) | | | | | | |
| | CO | NHS | WMS | MES | BES | PS | Total | CO | NHS | WMS | MES | BES | PS | Total | CO | NHS | WMS | MES | BES | PS | Total |
| Superintendent | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Dir of Finance & Operations | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Curriculum Director | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Special Services Director | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Principal | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.60 | 1.00 | 0.00 | 0.00 | 0.00 | 2.60 |
| Asst Principal/Dean | 0.00 | 1.60 | 1.00 | 0.00 | 0.00 | 0.00 | 2.60 | | | | | | | 0.00 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.00 | 1.00 |
| Technology Administrator | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.00 | 1.00 | | | | | | | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 |
| Agri-Science | 0.00 | 8.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 | | | | | | | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Reg. Teacher (Classroom) | 0.00 | 43.58 | 22.00 | 18.00 | 15.00 | 0.00 | 98.58 | | | | | | | -2.00 | 0.00 | -2.00 | 1.00 | | | | -3.00 |
| Art | 0.00 | 1.60 | 1.00 | 0.90 | 0.50 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.60 | 1.00 | 0.90 | 0.50 | 0.00 | 4.00 |
| Music | 0.00 | 1.00 | 2.00 | 1.10 | 0.80 | 0.00 | 4.90 | | | | | | | 0.00 | 0.00 | 1.00 | 2.00 | 1.10 | 0.80 | 0.00 | 4.90 |
| Math Specialist | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0.00 | 1.00 | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0.00 | 1.00 |
| Physical Education | 0.00 | 2.00 | 2.00 | 1.30 | 1.00 | 0.00 | 6.30 | | | | | | | 0.00 | 0.00 | 2.00 | 2.00 | 1.30 | 1.00 | 0.00 | 6.30 |
| Literacy Specialist | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 |
| Health | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 2.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| Family Life Teacher | 0.00 | 1.40 | 0.00 | 0.00 | 0.00 | 0.00 | 1.40 | | | | | | | 0.00 | 0.00 | 1.40 | 0.00 | 0.00 | 0.00 | 0.00 | 1.40 |
| Computer/Tech Ed | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 4.00 |
| Media | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 |
| Athletic Director | 0.00 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 | | | | | | | 0.00 | 0.00 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 |
| Special Ed. Teacher | 0.00 | 5.00 | 4.50 | 1.50 | 2.00 | 2.85 | 15.85 | | | | | | | 0.00 | 0.00 | 5.00 | 4.50 | 1.50 | 2.00 | 2.85 | 15.85 |
| Occupational Therapist | 0.00 | 0.21 | 0.48 | 0.21 | 0.40 | 0.40 | 1.70 | | | | | | | 0.00 | 0.00 | 0.21 | 0.48 | 0.21 | 0.40 | 0.40 | 1.70 |
| Physical Therapist | 0.00 | 0.20 | 0.20 | 0.20 | 0.40 | 0.40 | 1.40 | | | | | | | 0.00 | 0.00 | 0.20 | 0.20 | 0.20 | 0.40 | 0.40 | 1.40 |
| Speech | 0.00 | 0.55 | 0.55 | 1.40 | 1.10 | 0.60 | 4.20 | | | | | | | 0.00 | 0.00 | 0.55 | 0.55 | 1.40 | 1.10 | 0.60 | 4.20 |
| Psychologist | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 |
| Guidance | 0.00 | 4.00 | 2.00 | 0.00 | 0.00 | 0.00 | 6.00 | | | | | | | 0.00 | 0.00 | 4.00 | 2.00 | 0.00 | 0.00 | 0.00 | 6.00 |
| Social Worker | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 |
| Sub Total | 4.20 | 77.74 | 43.93 | 30.31 | 26.90 | 4.25 | 187.33 | 0.00 | 0.00 | -2.00 | 1.00 | 0.00 | 0.00 | -1.00 | 4.20 | 77.74 | 41.93 | 31.31 | 26.90 | 4.25 | 186.33 |
| | Classified Staff - Actual | | | | | | | Classified Staff | | | | | | | Classified Staff (with Changes) | | | | | | |
| | CO | NHS | WMS | MES | BES | PS | Total | CO | NHS | WMS | MES | BES | PS | Total | CO | NHS | WMS | MES | BES | PS | Total |
| School Nurse | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 |
| Secretaries / Clerks | 5.76 | 5.64 | 2.00 | 1.00 | 1.00 | 0.00 | 15.40 | | | | | | | 0.00 | 5.76 | 5.64 | 2.00 | 1.00 | 1.00 | 0.00 | 15.40 |
| Maintenance Supervisor | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | -1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maintenance | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Custodians | 0.00 | 6.00 | 5.00 | 4.00 | 3.00 | 0.00 | 18.00 | | | | | | | 0.00 | 0.00 | 6.00 | 5.00 | 4.00 | 3.00 | 0.00 | 18.00 |
| Para-Professionals | 0.00 | 4.00 | 7.00 | 12.50 | 8.50 | 0.50 | 32.50 | | | | | | | -3.50 | 0.00 | 3.00 | 6.00 | 12.00 | 7.50 | 0.50 | 29.00 |
| Instructional Support | 0.00 | 5.00 | 2.00 | 1.00 | 0.00 | 0.00 | 8.00 | | | | | | | -1.00 | 0.00 | 4.00 | 2.00 | 1.00 | 0.00 | 0.00 | 7.00 |
| Technology Support | 0.00 | 0.67 | 0.33 | 0.00 | 0.00 | 0.00 | 1.00 | | | | | | | 0.00 | 0.00 | 0.67 | 0.33 | 0.00 | 0.00 | 0.00 | 1.00 |
| District Technology | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | | | | | | | 1.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| Cafeteria Aides | 0.00 | 1.00 | 1.00 | 0.66 | 1.00 | 0.00 | 3.66 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 0.66 | 1.00 | 0.00 | 3.66 |
| SRO | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 4.00 |
| Sub Total | 9.76 | 24.31 | 19.33 | 21.16 | 15.50 | 0.50 | 90.56 | 1.00 | -2.00 | -1.00 | -0.50 | -1.00 | 0.00 | -3.50 | 10.76 | 22.31 | 18.33 | 20.66 | 14.50 | 0.50 | 87.06 |
| RSD 14 Staff-Gen Fund | 13.96 | 102.05 | 63.26 | 51.47 | 42.40 | 4.75 | 277.89 | 1.00 | -2.00 | -3.00 | 0.50 | -1.00 | 0.00 | -4.50 | 14.96 | 100.05 | 60.26 | 51.97 | 41.40 | 4.75 | 273.39 |

| Grant Funded - Title I and II, IDEA and Tuition | | | | | | | | | | | | | | | | | | | | | |
|---|--------------|---------------|--------------|--------------|--------------|-------------|---------------|-------------|--------------|--------------|-------------|--------------|-------------|--------------|--------------|---------------|--------------|--------------|--------------|-------------|---------------|
| | CO | NHS | WMS | MES | BES | PS | Total | CO | NHS | WMS | MES | BES | PS | Total | CO | NHS | WMS | MES | BES | PS | Total |
| Literacy Tutors | 0.00 | 1.00 | 1.00 | 2.00 | 2.00 | 0.00 | 6.00 | | | | | | | 0.00 | 0.00 | 1.00 | 1.00 | 2.00 | 2.00 | 0.00 | 6.00 |
| AgSci Teachers | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | | -2.00 | | | | | -2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Teachers | 0.00 | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.52 | | | | | | | 0.00 | 0.00 | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.52 |
| Special Ed Teachers | 0.00 | 1.00 | 0.00 | 3.00 | 1.00 | 0.18 | 5.18 | | | | | | | 0.00 | 0.00 | 1.00 | 0.00 | 3.00 | 1.00 | 0.18 | 5.18 |
| Secretaries / Clerks | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.16 | | | | | | | 0.00 | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.16 |
| Paraprofessional | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 2.00 | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 2.00 |
| Instructional Support | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 1.00 | 3.00 | | | | | | | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 | 1.00 | 3.00 |
| Total Annual Grants | 0.16 | 6.52 | 1.00 | 6.00 | 3.00 | 2.18 | 18.85 | 0.00 | -2.00 | 0.00 | 0.00 | 0.00 | 0.00 | -2.00 | 0.16 | 4.52 | 1.00 | 6.00 | 3.00 | 2.18 | 16.85 |
| | | | | | | | | | | | | | | | | | | | | | |
| RSD #14 Staff-All Funds | 14.12 | 108.57 | 64.26 | 57.47 | 45.40 | 6.93 | 296.74 | 1.00 | -4.00 | -3.00 | 0.50 | -1.00 | 0.00 | -6.50 | 15.12 | 104.57 | 61.26 | 57.97 | 44.40 | 6.93 | 290.24 |
| | | | | | | | | | | | | | | | | | | | | | |
| Special Ed Teachers | 0.00 | 6.00 | 4.50 | 4.50 | 3.00 | 3.03 | 21.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 4.50 | 4.50 | 3.00 | 3.03 | 21.03 |

Staffing, Enrollment and Budget History
2006/07 - 2013/14
2014/15 Proposed

| Fiscal Year | General Fund Budget | Enrollment 1-Oct | General Fund Certified Staff | General Fund Classified Staff | Grants Cert. Staff | Grants Class. Staff | Total Staff |
|--------------------|----------------------------|-------------------------|-------------------------------------|--------------------------------------|---------------------------|----------------------------|--------------------|
| 2014-15 | 32,383,247 | 1,825 | 186.33 | 87.06 | 5.70 | 11.15 | 290.24 |
| 2013-14 | 32,055,781 | 1,894 | 187.33 | 90.56 | 7.70 | 11.15 | 296.74 |
| 2012-13 | 30,558,951 | 1,948 | 187.62 | 85.40 | 5.88 | 11.16 | 290.06 |
| 2011-12 | 30,246,029 | 2,020 | 188.23 | 84.80 | 6.83 | 11.25 | 291.11 |
| 2010-11 | 29,723,082 | 2,110 | 187.59 | 82.84 | 7.26 | 14.50 | 292.19 |
| 2009-10 | 29,755,701 | 2,129 | 192.05 | 88.24 | 13.50 | 14.00 | 307.79 |
| 2008-09 | 29,498,747 | 2,128 | 194.95 | 95.84 | 6.50 | 14.00 | 311.29 |
| 2007-08 | 28,950,778 | 2,209 | 195.80 | 105.15 | 4.60 | 18.00 | 323.55 |
| 2006-07 | 27,674,688 | 2,293 | 193.60 | 103.15 | 3.20 | 16.50 | 316.45 |

Staffing, Enrollment and Budget History
 2006/07 - 2013/14
 2014/15 Proposed

| Fiscal Year | General Fund Budget | General Fund Budget Change | Enrollment | Enrollment Change | Total Staff | Total Staff Change |
|-------------|---------------------------|----------------------------|------------|-------------------|-------------|--------------------|
| 2006-2007 | 27,674,688 | | 2,293.00 | | 316.45 | |
| 2007-2008 | 28,950,778 | 4.61% | 2,209.00 | (84.00) | 323.55 | 7.10 |
| 2008-2009 | 29,498,747 | 1.89% | 2,128.00 | (81.00) | 311.29 | (12.26) |
| 2009-2010 | 29,755,701 | 0.87% | 2,129.00 | 1.00 | 307.79 | (3.50) |
| 2010-2011 | 29,732,082 | -0.08% | 2,110.00 | (19.00) | 292.19 | (15.60) |
| 2011-2012 | 30,246,029 | 1.73% | 2,020.00 | (90.00) | 291.11 | (1.08) |
| 2012-2013 | 30,558,951 | 1.03% | 1,948.00 | (72.00) | 290.06 | (1.05) |
| 2013-2014 | 32,055,781 | 4.90% | 1,894.00 | (54.00) | 296.74 | 6.68 |
| 2014-2015 | 32,383,247 | 1.02% | 1,825.00 | (69.00) | 290.24 | (6.50) |
| | Total Change | 17.01% | | (468.00) | | (26.21) |
| | Avg. Annual Change | 2.13% | | (58.50) | | (3.28) |

Projected Class Sizes Bethlehem Elementary School

| Grade | Actual Enrollment 10/1/2013 | Actual Number of Sections | Average Class Size | Estimated Enrollment 10/1/2014 | Proposed Number of Sections | Average Class Size | |
|-------|-----------------------------------|---------------------------------|-----------------------|--------------------------------------|-----------------------------------|-----------------------|-------|
| | <i>based on 4/1/14 #'s</i> | | | | | | |
| Grade | Enrollment | | | Enrollment | | | |
| K | 38 | 2 | 19 | K | 36 | 2 | 18 |
| 1 | 33 | 2 | 16.5 | 1 | 38 | 2 | 19 |
| 2 | 44 | 2 | 22 | 2 | 31 | 2 | 15.5 |
| 3 | 55 | 3 | 18.33 | 3 | 47 | 3 | 15.67 |
| 4 | 54 | 3 | 18.00 | 4 | 55 | 3 | 18.33 |
| 5 | 58 | 3 | 19.33 | 5 | 51 | 3 | 17.00 |
| Total | 282 | 15 | 18.80 | Total | 258 | 15 | 17.20 |

Projected Class Sizes Mitchell Elementary School

| Grade | Actual Enrollment 10/1/2013 | Actual Number of Sections | Average Class Size | Estimated Enrollment 10/1/2014 | Proposed Number of Sections | Average Class Size |
|-------|-----------------------------------|---------------------------------|-----------------------|--------------------------------------|-----------------------------------|-----------------------|
| | Enrollment | | | Enrollment | | |
| K | 64 | 3 | 21.33 | 39 | 2 | 19.5 |
| 1 | 58 | 3 | 19.33 | 69 | 4 | 17.25 |
| 2 | 60 | 3 | 20 | 58 | 3 | 19.33 |
| 3 | 73 | 3 | 24.33 | 60 | 3 | 20.00 |
| 4 | 55 | 3 | 18.33 | 76 | 4 | 19.00 |
| 5 | 67 | 3 | 22.33 | 54 | 3 | 18.00 |
| Total | 377 | 18 | 20.94 | 356 | 19 | 18.74 |

Current and Projected Enrollment Woodbury Middle School

Actual
Enrollment
10/1/2013

Estimated
Enrollment
10/1/2014

based on 4/1/14 #'s

| | Grade | Enrollment | | Grade | Enrollment |
|-------------------|-------|------------|--|-------------------|------------|
| | 6 | 107 | | 6 | 124 |
| | 7 | 138 | | 7 | 109 |
| | 8 | 125 | | 8 | 139 |
| | Total | 370 | | Total | 372 |
| | Pre-K | 51 | | Pre-K | 54 |
| In Building Total | | 421 | | In Building Total | 426 |

Woodbury Middle School

| Grade | Average Class Size 10/1/2013 | Estimated Average Class Size 10/1/2014 |
|-------------------------------|------------------------------------|---|
| 6 For all Core Courses | 18 | 20 |
| 7 Language Arts | 20 | 17 |
| Math | 20 | 22 |
| Social Studies | 23 | 17 |
| Science | 20 | 17 |
| World language | 23 | 18 |
| Unified Arts | 17 | 17 |
| 8 Language Arts | 16 | 18 |
| Math | 21 | 18 |
| Social Studies | 21 | 18 |
| Science | 18 | 17 |
| World language | 16 | 18 |
| Unified Arts | 16 | 18 |

WMS is currently working on a unified arts schedule that will be on a trimester due to the literacy demands of the CT State Standards.

Current and Projected Enrollment Nonnewaug High School

| Actual Enrollment 10/1/2013 | | | | Estimated Enrollment 10/1/2014 <small>based on 3/1/14 #'s</small> | | | |
|--------------------------------|------------|------------------|-------|---|------------|------------------|-------|
| Grade | Enrollment | Agri- Science | Total | Grade | Enrollment | Agri- Science | Total |
| 9 | 132 | 56 | 188 | 9 | 123 | 60 | 183 |
| 10 | 139 | 56 | 195 | 10 | 133 | 57 | 190 |
| 11 | 138 | 52 | 190 | 11 | 137 | 57 | 194 |
| 12 | 162 | 54 | 216 | 12 | 139 | 51 | 190 |
| Total | 571 | 218 | 789 | Total | 532 | 225 | 757 |
| | | Outplacements | 25 | | | Outplacements | 28 |
| | | District Total | 1,894 | | | District Total | 1,825 |

Nonnewaug High School
 general Enrollments by core classes

| Core Classes | Enrollment All Classes | Sections | Average Class Size 10/1/2013 | Enrollment All Classes | Sections | Estimated Average Class Size 10/1/2014 |
|---------------------|-----------------------------------|-----------------|---|-----------------------------------|-----------------|---|
| English | 837 | 40 | 20.93 | 790 | 38 | 20.79 |
| Math | 799 | 43 | 18.58 | 785 | 42 | 18.69 |
| Science | 904 | 46 | 19.65 | 821 | 43 | 19.09 |
| Social Studies | 1,048 | 54 | 19.41 | 1,009 | 53 | 19.04 |

| 2014-2015 SSP Classes | Enrollment All Classes | Sections | Average Class Size | Enrollment All Classes | Sections | Average Class Size |
|----------------------------------|-----------------------------------|-----------------|-------------------------------|-----------------------------------|-----------------|-------------------------------|
| English 10 | 192 | 10 | 19.20 | 185 | 8 | 23.13 |
| Algebra 1 | 121 | 6 | 20.17 | 112 | 5 | 22.40 |
| Biology | 208 | 10 | 20.80 | 192 | 10 | 19.20 |
| U.S. History | 128 | 7 | 18.29 | 127 | 6 | 21.17 |

Revenue by Source

Budget Distribution

Cost to Towns - Mill rate Impact

| | | |
|-------------|-----------------|------------|
| 2014 - 2015 | Proposed Budget | 32,383,247 |
| 2013 - 2014 | Approved Budget | 32,055,781 |
| | \$ Difference | 327,466 |
| | % Difference | 1.02% |

REGIONAL SCHOOL DISTRICT #14 ESTIMATED REVENUE 2014-2015

Revenue by Source

| | 2010-2011 | 2011-12 | 2012-13 | 2013-14 | 2014-15 | Variance |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Budget | Proposal | |
| Revenue Detail | | | | | | |
| Agri-Science Tuition | \$ 1,657,340 | \$ 1,649,566 | \$ 1,657,426 | \$ 1,742,256 | \$ 1,619,325 | \$ (122,931) |
| Special Education Tuition-Ag | \$ 84,078 | \$ 61,015 | \$ 133,082 | \$ 100,000 | \$ 100,000 | \$ - |
| Individual Tuition | \$ 45,501 | \$ 49,325 | \$ 39,000 | \$ 13,000 | \$ 40,950 | \$ 27,950 |
| Interest Income | \$ 4,677 | \$ 3,747 | \$ 3,260 | \$ 4,000 | \$ 4,000 | \$ - |
| Rental Fees | \$ 600 | \$ 1,350 | \$ 2,256 | \$ 1,000 | \$ 1,000 | \$ - |
| Miscellaneous Income | \$ 8,782 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sub Total | \$ 1,800,978 | \$ 1,765,003 | \$ 1,835,024 | \$ 1,860,256 | \$ 1,765,275 | \$ (94,981) |
| State of Connecticut | | | | | | |
| Agri-Science Grant | \$ 531,220 | \$ 554,140 | \$ 554,140 | \$ 717,750 | \$ 962,500 | \$ 244,750 |
| Transportation Grant | \$ 131,465 | \$ 109,428 | \$ 86,715 | \$ - | \$ - | \$ - |
| Adult Ed. Grant | \$ 5,402 | \$ 4,867 | \$ 5,605 | \$ 4,918 | \$ 4,918 | \$ - |
| Sub Total | \$ 668,087 | \$ 668,435 | \$ 646,460 | \$ 722,668 | \$ 967,418 | \$ 244,750 |
| Building Grants-State of Connecticut | | | | | | |
| Refinanced Bond | \$ - | \$ 444,390 | \$ 344,316 | \$ 354,803 | \$ 225,466 | \$ (129,337) |
| Refinanced Interest | \$ - | \$ 36,941 | \$ (72,543) | \$ 2,625 | \$ 1,104 | \$ (1,521) |
| Unassigned Principal | \$ - | \$ - | \$ (65) | \$ (67) | \$ (43) | \$ 24 |
| Renovation Bond # 1 (\$5.0 M Issue 5/1999) | \$ 197,049 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Renovation Bond # 2 (\$5.0 M Issue 5/2000) | \$ 184,198 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Renovation Bond # 3 (\$4.0 M Issue 5/2001) | \$ 128,675 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sub Total | \$ 509,922 | \$ 481,331 | \$ 271,708 | \$ 357,361 | \$ 226,527 | \$ (130,834) |
| Grand Totals | \$ 2,978,987 | \$ 2,914,769 | \$ 2,753,192 | \$ 2,940,285 | \$ 2,959,220 | \$ 18,935 |
| Educational Cost Sharing grant for Bethlehem | \$ 1,318,171 | \$ 1,318,171 | \$ 1,318,800 | \$ 1,318,800 | \$ 1,318,800 | \$ - |
| Educational Cost Sharing grant for Woodbury | \$ 876,018 | \$ 876,018 | \$ 895,683 | \$ 919,642 | \$ 919,642 | \$ - |
| Total Educational Cost Sharing Grant | \$ 2,194,189 | \$ 2,194,189 | \$ 2,214,483 | \$ 2,238,442 | \$ 2,238,442 | \$ - |

Budget Distribution by Member Town

| | 2010-11 Actual | 2011-12 Actual | 2012-13 Actual | 2013-14 Budget | 2014-15 Proposed Budget | Variance | % Change |
|----------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|----------|----------|
| Budget | 29,723,082 | 30,246,029 | 30,558,951 | 32,055,781 | 32,383,247 | 327,466 | 1.02% |
| Revenue - Region Only | 3,013,805 | 2,895,837 | 2,808,737 | 2,940,285 | 2,959,220 | 18,935 | 0.64% |
| Net to Towns | 26,709,277 | 27,350,192 | 27,750,214 | 29,115,496 | 29,424,027 | 308,531 | 1.06% |
| Student Enrollment* | | | | | | | |
| Bethlehem | 489 | 476 | 433 | 409 | 400 | (9) | -2.20% |
| Woodbury | 1,396 | 1,419 | 1,338 | 1,283 | 1,268 | (15) | -1.17% |
| Total | 1,885 | 1,895 | 1,771 | 1,692 | 1,668 | (24) | -1.42% |
| Student Ratio * | | | | | | | |
| Bethlehem | 25.9416% | 25.1187% | 24.4495% | 24.1726% | 23.9808% | -0.1918% | -0.79% |
| Woodbury | 74.0584% | 74.8813% | 75.5505% | 75.8274% | 76.0192% | 0.1918% | 0.25% |
| Total | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 100.0000% | 0.0000 | 0.00% |

* When the Region was formed, the towns agreed to the following formula to calculate each town's share of the budget: Take the average of the enrollment for the first day of each month - September - February and determine the percentage of students for each town. These percentages for the current year are used to calculate each town's share for the next school year.

| Budget Distribution | 2010-11 Actual | 2011-12 Actual | 2012-13 Actual | 2013-14 Budget | 2014-15 Proposed Budget | 2014-15 Variance | 2014-15 % Change |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|---------------------|---------------------|
| Bethlehem | 6,928,826 | 6,870,022 | 6,784,778 | 7,037,972 | 7,056,122 | 18,150 | 0.26% |
| Woodbury | 19,780,451 | 20,480,170 | 20,965,436 | 22,077,524 | 22,367,905 | 290,381 | 1.32% |
| Total | 26,709,277 | 27,350,192 | 27,750,214 | 29,115,496 | 29,424,027 | 308,531 | 1.06% |
| Educational Cost Sharing Grant | | | | | | | |
| Bethlehem | 1,318,171 | 1,318,171 | 1,318,800 | 1,318,800 | 1,318,800 | 0 | 0.00% |
| Woodbury | 876,018 | 876,018 | 895,683 | 919,642 | 919,642 | 0 | 0.00% |
| Total | 2,194,189 | 2,194,189 | 2,214,483 | 2,238,442 | 2,238,442 | 0 | 0.00% |
| Bethlehem-Net | 5,610,655 | 5,551,851 | 5,465,978 | 5,719,172 | 5,737,322 | 18,150 | 0.26% |
| Woodbury-Net | 18,904,433 | 19,604,152 | 20,069,753 | 21,157,882 | 21,448,263 | 290,381 | 1.32% |

Cost to Towns - Mill Rate Impact

| | 2013-2014 | 2014-2015 | Variance | % Increase |
|---|-------------------|-------------------|-------------------|-------------------|
| Approved/Proposed Budget | 32,055,781 | 32,383,247 | 327,466 | 1.02% |
| Less: Estimated Revenue | 2,940,285 | 2,959,220 | 18,935 | 0.64% |
| Education Cost to Towns | 29,115,496 | 29,424,027 | 308,531 | 1.06% |
| | | Bethlehem | Woodbury | Totals |
| Percentage of Budget to Each Town | | 23.9808% | 76.0192% | 100.0000% |
| Education Cost (to Town) | | 7,056,122 | 22,367,905 | 29,424,027 |
| ECS Grant | | (1,318,800) | (919,642) | (2,238,442) |
| Net Budget Impact to Town Budgets | | 5,737,322 | 21,448,263 | 27,185,585 |
| Assessment Change from 2013-14 Approved Budget | | 18,150 | 290,381 | 308,531 |
| Grand list from Assessor's office-as 2/21/14 | | 364,274,865 | 1,128,546,028 | |
| Value of One (1) Mill | | 364,275 | 1,128,546 | |
| Proposed Budget Change in Mills | | 0.05 | 0.26 | |
| Projected Mill Rate Impact 2013-2014 <small>(restated 10-1-13 GL)</small> | | 15.70 | 18.75 | |
| Projected Mill Rate Impact 2014 - 2015 | | 15.75 | 19.01 | |
| % Changes in Mill Rate | | 0.32% | 1.37% | |

Taxpayer Cost Of Educational Budget Increase Assessed Value Range of \$150,000 - \$350,000

| | Bethlehem | 0.05 | Mills | | | | |
|---------------------|------------------|-------------|--------------|---------|---------|---------|---------|
| Assessed Valuation | | 150,000 | | 200,000 | 250,000 | 300,000 | 350,000 |
| Annual Tax Increase | | 7.47 | | 9.97 | 12.46 | 14.95 | 17.44 |
| | Woodbury | 0.26 | Mills | | | | |
| Assessed Valuation | | 150,000 | | 200,000 | 250,000 | 300,000 | 350,000 |
| Annual Tax Increase | | 38.60 | | 51.46 | 64.33 | 77.19 | 90.06 |

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AgriScience Fiscal Review

AG-SCIENCE FISCAL REVIEW

| ADDITIONAL INFORMATION: | |
|---|---------------|
| 2012-13 Approved Budget | \$ 30,558,951 |
| Revenue from Other Sources: | |
| Ag-Science Tuition | \$ 1,829,508 |
| Special Ed Tuition-Ag | \$ 22,565 |
| Individual Tuition | \$ 31,180 |
| Interest Income | \$ 3,260 |
| Rental Fees | \$ 800 |
| Miscellaneous Income | \$ 3,256 |
| Ag-Science Grant | \$ 554,140 |
| Transportation Grant | \$ 86,715 |
| Adult Ed Grant | \$ 5,605 |
| Building Grant | \$ 271,708 |
| Total Other revenues | \$ 2,808,737 |
| Assessment to Towns (2012-13 Approved Budget less Revenue from Other Sources) | \$ 27,750,214 |

AgriScience Fiscal Review
PER PUPIL - 2012-2013 (audited figures)

| | | |
|---|----|--------------------------|
| A Assessment to Towns | \$ | 27,750,214 ^{*1} |
| B Less ECS | \$ | 2,194,189 ^{*2} |
| C Net Assessment to Towns (A minus B) | \$ | 25,556,025 |
| D Enrollment-District Students Only (October 1) | | 1,741 |
| E Local Assessment per Pupil (C divided by D) | \$ | 14,679 |

Sending Towns pay to transport their students to RSD#14; Special Education costs are billed directly to Sending Towns; therefore local cost for Special Education and Transportation should be deducted from Assessment in order to determine actual local cost of an AgEd student:

| | | |
|---|--|---------------------------|
| F Special Education Cost | | \$8,229,997 ^{*3} |
| G Assessment per Pupil used for SPed Cost (F divided by D) | | \$4,727 |
| H Regular Transportation Costs | | \$1,028,482 ^{*4} |
| I Assessment per Pupil used for Transportation Costs (H divided by D) | | \$591 |

| | | |
|--|----|---------|
| Local Assessment per Pupil (E) | \$ | 14,679 |
| Less Special Ed Assessment included E above (G) | \$ | (4,727) |
| Less Net Transportation Assessment included E above | \$ | (591) |
| Adjusted Assessment per Pupil (w/o SpEd (G) and w/o Transportation (I)) | \$ | 9,361 |

| | | |
|---|----|---------------------|
| REVENUE RECEIVED FOR AG ED STUDENTS: | | |
| AgEd Tuition per student | \$ | 7,992 ^{*5} |
| AgEd Grant per student (328) students) | \$ | 1,690 ^{*6} |
| Total | \$ | 9,682 |

Terms:

- ^{*1} Assessment to Towns-total amount of revenue provided from the Towns
- ^{*2} ECS-Educational Cost Sharing; money from the State paid directly to the Towns to help fund education
- ^{*3} Special Ed. Costs-District costs not covered by the Federal IDEA Grant and Excess Cost Grant, Figures taken from Schedule 4 of the ED001 submitted to SDE
- ^{*4} Regular Transportation Costs-District expenditure for regular transportation less the State Transportation Grant
- ^{*5} AgEd Tuition-amount per pupil that the sending District pays the Region
- ^{*6} AgEd Grant-amount per pupil the State pays the Region for students in the Ag Program

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Estimated Net Current Expenditures Per Pupil

Explanation of Terms

ADM - Average daily membership (ADM) is calculated from October 1st enrollment

and the ED 001

(Does Not include Vo-Ag students)

NCE - Net current regular transportation, equipment, and debt

NCEP - Net current expenditures per pupil (NCEP) represents NCE divided by ADM.

NCE / NCEP
Estimated Per Pupil Expenditures for the Current Year
and Next Fiscal Year

| | Current Budget 2013 - 2014 | Proposed Budget 2014 - 2015 |
|--|---------------------------------------|--|
| Budget Proposal | \$ 32,055,781 | \$ 32,383,247 |
| Reductions for NCE calculation: | | |
| Transportation-Regular | \$ 948,666 | \$ 974,564 |
| VoTech Transportation | \$ 157,808 | \$ 138,987 |
| Diesel Fuel for Transportation | \$ 94,200 | \$ 100,000 |
| Capital Outlay | \$ 531,641 | \$ 431,387 |
| Debt Service | \$ 1,050,813 | \$ 1,050,063 |
| Tuition-Agri Sci | \$ 1,742,256 | \$ 1,619,325 |
| PePupil Agri-Sci Grant | \$ 717,750 | \$ 962,500 |
| Tuition-Agri Sci-SpEd | \$ 100,000 | \$ 100,000 |
| Tuition-Regular | \$ 13,000 | \$ 40,950 |
| Total | \$ 5,356,134 | \$ 5,417,776 |
| <hr/> | | |
| NCE (Proposal less Reductions) | \$ 26,699,647 | \$ 26,965,471 |
| ADM (local only) | 1,692 | 1,668 |
| NCEP | \$ 15,780 | \$ 16,166 |

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Review of Changes

2013-2014 vs 2014-2015

2014 - 2015 Budget Overview

| Object | 2013-2014 Approved | 2014-2015 Proposed | \$ Variance | % Variance |
|--|-----------------------|-----------------------|----------------|---------------|
| Certified Salaries | 14,517,689 | 15,079,583 | 561,894 | 3.87% |
| Classified Salaries | 3,392,819 | 3,347,321 | (45,498) | -1.34% |
| Employee Benefits | 5,177,419 | 5,390,951 | 213,532 | 4.12% |
| Purchased Services - Instructional | 2,444,491 | 2,149,721 | (294,770) | -12.06% |
| Purchased Services - Non - Instructional | 2,839,023 | 3,184,738 | 345,715 | 12.18% |
| Supplies & Materials - Instructional | 565,853 | 581,744 | 15,891 | 2.81% |
| Supplies & Materials - Non - Instructional | 487,571 | 455,921 | (31,650) | -6.49% |
| Capital Outlay | 531,641 | 431,387 | (100,254) | -18.86% |
| Debt Service & Liability Insurance | 1,237,294 | 1,262,859 | 25,565 | 2.07% |
| New Requests | 861,981 | 499,022 | (362,959) | -42.11% |
| Total General Fund Expenditures | 32,055,781 | 32,383,247 | 327,466 | 1.02% |

2014 - 2015 Budget Overview

| | | | |
|---|---------|----------------|--------------|
| Certified Salaries | | 561,894 | 3.87% |
| from new requests line item 2013-2014 | | | |
| · Social Workers | 84,264 | | |
| Curriculum Director | 137,565 | | |
| Math | 29,694 | | |
| Strings | 8,426 | | |
| SEED Sub Coverage | 29,600 | | |
| Total from new requests line item 2013-2014 | | 289,549 | 1.99% |
| Contractual Increases & Other Changes | | 272,345 | 1.88% |
| | | 561,894 | |

| | | | |
|---|--------|-----------------|---------------|
| Classified Salaries | | (45,498) | -1.34% |
| from new requests line item 2013-2014 | | | |
| Literacy Tutor | 29,562 | | |
| Total from new requests line item 2013-2014 | | 29,562 | |
| Contractual Increases & Other Changes | | (75,060) | |
| | | (45,498) | |

| | | | |
|---|----------|----------------|--------------|
| Employee Benefits | | 213,532 | 4.12% |
| Medical Benefits | | | |
| Total from new requests line item 2013-2014 | 62,546 | | |
| Health Care reform Taxes and Assessments | 172,159 | | |
| Renewal Increase | 59,506 | | |
| Staff Reductions | (80,799) | | |
| Total Medical Benefit Renewal | | 213,412 | |
| Life, LTD. Pension, Fica/Medicare WC, UC | | 120 | |
| | | 213,532 | |

2014 - 2015 Budget Overview

Purchased Services - Instructional

(294,770)

-12.06%

| | |
|--|-----------|
| Professional Development | (44,889) |
| Repair & Maintenance Instructional Equipment | 560 |
| Rentals - Graduation/Media | (600) |
| Field & Athletic Trips | 230 |
| Travel & Conference | 3,550 |
| Printing & Binding | (1,500) |
| Tuition - Special Education | (196,671) |
| Other Purchased Services | (41,650) |
| Official Fees-Sports | (13,800) |

(294,770)

Purchased Services - Non - Instructional

345,715

12.18%

| | |
|---|----------|
| Total from new requests line item 2013-2014 | 220,000 |
| Repair & Maintenance of Equipment | 500 |
| Legal Counsel | 30,000 |
| Electricity | (80,000) |
| Water | 1,000 |
| Repair & Maintenance of Buildings | 18,770 |
| Repair & Maint Vehicles & Equipment | 2,500 |
| Snow Plowing | (8,800) |
| Fire Alarm Service/Security | 2,450 |
| District Transport. | 25,898 |
| Spec.Ed Transport. | 145,593 |
| Voc.Tech.Transport. | (18,821) |
| Telephone / Internet | 6,625 |

345,715

2014 - 2015 Budget Overview

| | | | |
|---|-----------------|------------------|----------------|
| Supplies & Materials - Instructional | | 15,891 | 2.81% |
| | | 0 | |
| Instructional Supplies | (8,188) | | |
| Textbooks | 21,846 | | |
| Workbooks | (1,500) | | |
| Library & Reference Books | 3,930 | | |
| Subscriptions & Periodicals | 1,416 | | |
| Office/Activity Supplies | 14,238 | | |
| Other Supplies-Software | <u>(15,851)</u> | 15,891 | |
| Supplies & Materials - Non - Instructional | | (31,650) | -6.49% |
| Diesel/Gasoline-Transportation Services | 5,800 | | |
| Diesel/Gasoline Vo-Ag | 2,000 | | |
| Gasoline Maintenance | 2,800 | | |
| Maintenance & Custodial Supplies | (4,750) | | |
| Heating-Fuel Oil/Natural Gas | <u>(37,500)</u> | (31,650) | |
| Capital Outlay | | (100,254) | -18.86% |
| Building Improvements | (51,000) | | |
| Furniture | 3,594 | | |
| Equipment | <u>(52,848)</u> | (100,254) | |

2014 - 2015 Budget Overview

| | | |
|---|---------------|--------------|
| Debt Service & Liability Insurance | 25,565 | 2.07% |
|---|---------------|--------------|

| | |
|------------------------------|-----------|
| Dues & Fees | 16,285 |
| Property Liability Insurance | 8,380 |
| Intramural Sports Insurance | 1,550 |
| Principal | (370,000) |
| Interest | (20,750) |
| Bond Payment Reserve | 390,000 |
| Capital Reserve | 100 |

25,565

| | | |
|---------------------|------------------|----------------|
| New Requests | (362,959) | -42.11% |
|---------------------|------------------|----------------|

| | 2013-2014 | 2014-2015 |
|-----------------|-----------|------------------|
| New Staff | 350,981 | 162,059 |
| SpED Consultant | 125,000 | - |
| SEED | 86,000 | - |
| Safety | 300,000 | 271,963 |
| Curriculum | - | 65,000 |
| | <hr/> | <hr/> |
| | 861,981 | 499,022 |
| | | (362,959) |

Proposed Budget by Location

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Proposed 2014 - 2015 Budget By Location

BETHLEHEM ELEMENTARY SCHOOL

| | |
|-------------------------------|--------|
| SQUARE FOOTAGE - BES | 48,306 |
| # of CUSTODIANS | 3.00 |
| AVERAGE SQ. FT. PER CUSTODIAN | 16,102 |

| | | | |
|------------|--------------|--------------|--------------|
| ENROLLMENT | | 282 | 258 |
| STAFF | | | |
| Certified | General Fund | 26.90 | 26.90 |
| Classified | General Fund | 15.50 | 14.50 |
| Certified | Grants | - | - |
| Classified | Grants | 3.00 | 3.00 |
| | Total | <u>45.40</u> | <u>44.40</u> |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|----------------|--------------|
| Certified Salaries | 1,723,083 | 1,653,821 | 1,616,362 | 1,690,628 | 74,266 | 4.59% |
| Classified Salaries | 307,256 | 279,127 | 277,596 | 317,054 | 39,458 | 14.21% |
| Employee Benefits (Pro-rated) | 568,495 | 545,274 | 547,489 | 587,365 | 39,876 | 7.28% |
| Purchased Svcs.-Instructional | 1,754 | 3,288 | 37,610 | 24,410 | (13,200) | -35.10% |
| Purchased Svcs.-Non-Instructional | 85,796 | 89,514 | 95,305 | 153,700 | 58,395 | 61.27% |
| Supplies-Instructional | 100,950 | 87,455 | 82,078 | 86,503 | 4,425 | 5.39% |
| Supplies-Non Instructional | 44,603 | 69,187 | 70,500 | 70,500 | - | 0.00% |
| Capital Outlay | 27,748 | 5,930 | 1,741 | 2,300 | 559 | 32.11% |
| Dues & Insurance | 219 | 740 | 500 | 500 | - | 0.00% |
| TOTAL EXPENDITURES | 2,859,904 | 2,734,336 | 2,729,181 | 2,932,960 | 203,779 | 7.47% |

Proposed 2014 - 2015 Budget by Location

MITCHELL ELEMENTARY SCHOOL

SQUARE FOOTAGE - MES 62,854
 # of CUSTODIANS 4.00
 AVERAGE SQ. FT. PER CUSTODIAN 15,714

| | | | |
|------------|-------------------------|--------------|--------------|
| ENROLLMENT | | 377 | 356 |
| STAFF | | | |
| | Certified General Fund | 30.31 | 31.31 |
| | Classified General Fund | 21.16 | 20.66 |
| | Certified Grants | 3.00 | 3.00 |
| | Classified Grants | 3.00 | 3.00 |
| | Total | <u>57.47</u> | <u>57.97</u> |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|---------------|--------------|
| Certified Salaries | 2,177,920 | 2,129,861 | 1,939,260 | 1,905,187 | (34,073) | -1.76% |
| Classified Salaries | 354,684 | 326,651 | 327,108 | 383,308 | 56,200 | 17.18% |
| Employee Benefits (Pro-rated) | 709,129 | 692,969 | 655,143 | 669,519 | 14,376 | 2.19% |
| Purchased Svcs.-Instructional | 3,228 | 4,824 | 35,650 | 20,450 | (15,200) | -42.64% |
| Purchased Svcs.-Non-Instructional | 155,263 | 112,810 | 137,140 | 196,595 | 59,455 | 43.35% |
| Supplies-Instructional | 74,668 | 112,680 | 100,506 | 108,386 | 7,880 | 7.84% |
| Supplies-Non Instructional | 55,930 | 58,276 | 62,000 | 55,000 | (7,000) | -11.29% |
| Capital Outlay | 9,142 | 15,515 | 81,500 | 81,500 | - | 0.00% |
| Dues & Insurance | - | 386 | 500 | 500 | - | 0.00% |
| TOTAL EXPENDITURES | <u>3,539,964</u> | <u>3,453,972</u> | <u>3,338,807</u> | <u>3,420,445</u> | <u>81,638</u> | <u>2.45%</u> |

Proposed 2014 - 2015 Budget By Location

WOODBURY MIDDLE SCHOOL

SQUARE FOOTAGE - WMS 103,317
 # of CUSTODIANS 5.00
 AVERAGE SQ. FT. PER CUSTODIAN 20,663

| | | | |
|------------|--------------|--------------|--------------|
| ENROLLMENT | | 370 | 372 |
| STAFF | | | |
| Certified | General Fund | 43.93 | 41.93 |
| Classified | General Fund | 19.33 | 18.33 |
| Certified | Grants | - | - |
| Classified | Grants | 1.00 | 1.00 |
| | Total | 64.26 | 61.26 |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|----------------|--------------|
| Certified Salaries | 2,669,191 | 2,734,627 | 2,736,268 | 2,816,893 | 80,625 | 2.95% |
| Classified Salaries | 462,459 | 411,123 | 418,641 | 429,624 | 10,983 | 2.62% |
| Employee Benefits (Pro-rated) | 876,862 | 887,399 | 911,995 | 949,797 | 37,802 | 4.14% |
| Purchased Svcs.-Instructional | 27,325 | 32,284 | 40,070 | 41,070 | 1,000 | 2.50% |
| Purchased Svcs.-Non-Instructional | 143,485 | 162,307 | 147,770 | 209,020 | 61,250 | 41.45% |
| Supplies-Instructional | 90,890 | 92,294 | 74,878 | 80,296 | 5,418 | 7.24% |
| Supplies-Non Instructional | 73,700 | 88,737 | 73,000 | 60,000 | (13,000) | -17.81% |
| Capital Outlay | 24,036 | 12,330 | 108,950 | 104,900 | (4,050) | -3.72% |
| Dues & Insurance | 953 | 317 | 1,100 | 1,530 | 430 | 39.09% |
| TOTAL EXPENDITURES | 4,368,901 | 4,421,418 | 4,512,672 | 4,693,130 | 180,458 | 4.00% |

Proposed 2014 - 2015 Budget by Location

NONNEWAUG HIGH SCHOOL

(Excluding AgSci)

| | |
|--|---------|
| SQUARE FOOTAGE - NHS (EXCLUDING AGSCI) | 146,484 |
| # of CUSTODIANS | 5.00 |
| AVERAGE SQ. FT. PER CUSTODIAN | 29,297 |

| | | | |
|------------|-------------------|--------|--------|
| ENROLLMENT | (INCLUDING AgSci) | 789 | 757 |
| STAFF | (INCLUDING AgSci) | | |
| Certified | General Fund | 77.74 | 77.74 |
| Classified | General Fund | 24.31 | 22.31 |
| Certified | Grants | 3.52 | 1.52 |
| Classified | Grants | 3.00 | 3.00 |
| | Total | 108.57 | 104.57 |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|----------------|--------------|
| Certified Salaries | 4,323,143 | 4,387,340 | 4,427,093 | 4,560,118 | 133,025 | 3.00% |
| Classified Salaries | 609,816 | 578,704 | 604,401 | 622,414 | 18,013 | 2.98% |
| Employee Benefits (Pro-rated) | 1,381,229 | 1,400,895 | 1,454,461 | 1,516,194 | 61,733 | 4.24% |
| Purchased Svcs.-Instructional | 208,965 | 229,527 | 278,887 | 260,018 | (18,869) | -6.77% |
| Purchased Svcs.-Non-Instructional | 424,391 | 483,463 | 483,038 | 533,507 | 50,469 | 10.45% |
| Supplies-Instructional | 155,318 | 214,337 | 198,759 | 206,194 | 7,435 | 3.74% |
| Supplies-Non Instructional | 110,313 | 149,353 | 125,500 | 102,500 | (23,000) | -18.33% |
| Capital Outlay | 47,973 | 77,266 | 133,802 | 43,891 | (89,911) | -67.20% |
| Dues & Insurance | 20,794 | 16,952 | 29,031 | 39,991 | 10,960 | 37.75% |
| TOTAL EXPENDITURES | 7,281,942 | 7,537,837 | 7,734,972 | 7,884,827 | 149,855 | 1.94% |

Proposed 2014 - 2015 Budget By Location

NHS AGRI SCIENCE

| | |
|------------------------------------|--------|
| SQUARE FOOTAGE - AGRI SCI BUILDING | 34,353 |
| # of CUSTODIANS | 1.00 |
| AVERAGE SQ. FT. PER CUSTODIAN | 34,353 |

| | | | |
|-------------|-----------------|--------------|--------------|
| ENROLLMENT | | 373 | 350 |
| IN DISTRICT | | 122 | 125 |
| TUITION | | 218 | 225 |
| STAFF | INCLUDED IN NIS | | |
| Certified | General Fund | 8.00 | 10.00 |
| Classified | General Fund | 1.00 | 1.00 |
| Certified | Grants | 2.00 | - |
| Classified | Grants | 0.00 | 0.00 |
| | Total | <u>11.00</u> | <u>11.00</u> |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|----------------|---------------|
| Certified Salaries | 573,430 | 564,745 | 632,530 | 743,779 | 111,249 | 17.59% |
| Classified Salaries | 86,391 | 104,429 | 105,451 | 107,948 | 2,497 | 2.37% |
| Employee Benefits (Pro-rated) | 184,750 | 188,770 | 213,329 | 249,180 | 35,851 | 16.81% |
| Purchased Svcs.-Instructional | 20,699 | 20,618 | 23,393 | 24,715 | 1,322 | 5.65% |
| Purchased Svcs.-Non-Instructional | 56,694 | 38,845 | 41,050 | 40,750 | (300) | -0.73% |
| Supplies-Instructional | 32,455 | 29,566 | 47,727 | 40,301 | (7,426) | -15.56% |
| Supplies-Non Instructional | 32,646 | 45,436 | 38,871 | 43,621 | 4,750 | 12.22% |
| Capital Outlay | 58,151 | 54,324 | 15,000 | - | (15,000) | -100.00% |
| Dues & Insurance | - | - | 7,170 | 7,000 | (170) | -2.37% |
| TOTAL EXPENDITURES | 1,045,216 | 1,046,733 | 1,124,521 | 1,257,294 | 132,773 | 11.81% |

SPECIAL EDUCATION/SPECIAL SERVICES

| | | | |
|-------------------------------|-------------------------|-------------|-------------|
| ENROLLMENT (PreSch/Outplaced) | | 76 | 82 |
| PRE SCHOOL | | 51 | 54 |
| OUTPLACED | | 25 | 28 |
| STAFF | PRE-SCHOOL | | |
| | Certified General Fund | 4.25 | 4.25 |
| | Classified General Fund | 0.50 | 0.50 |
| | Certified Grants | 0.18 | 0.18 |
| | Classified Grants | 2.00 | 2.00 |
| | Total | 6.93 | 6.93 |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------|---------------|
| Certified Salaries | 2,581,082 | 2,576,523 | 2,619,186 | 2,662,610 | 43,424 | 1.66% |
| Classified Salaries | 872,451 | 999,684 | 1,082,767 | 891,639 | (191,128) | -17.65% |
| Employee Benefits (Pro-rated) | 966,989 | 1,008,829 | 1,070,131 | 1,039,826 | (30,305) | -2.83% |
| Purchased Svcs.-Instructional | 1,682,435 | 1,632,935 | 1,749,442 | 1,477,179 | (272,263) | -15.56% |
| Purchased Svcs.-Non-Instructional | 538,332 | 594,485 | 623,540 | 769,338 | 145,798 | 23.38% |
| Supplies-Instructional | 22,233 | 22,561 | 19,900 | 31,724 | 11,824 | 59.42% |
| Supplies-Non Instructional | - | - | - | - | - | - |
| Capital Outlay | 7,134 | 8,520 | 2,500 | 2,500 | - | 0.00% |
| Dues & Insurance | 444 | 452 | 650 | 650 | - | 0.00% |
| TOTAL EXPENDITURES | 6,671,100 | 6,843,989 | 7,168,116 | 6,875,466 | (292,650) | -4.08% |

Proposed 2014 - 2015 Budget By Location

TOTAL ALL SCHOOLS (INC SP ED)

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|----------------|--------------|
| Certified Salaries | 14,047,849 | 14,046,917 | 13,970,699 | 14,379,215 | 408,516 | 2.92% |
| Classified Salaries | 2,693,057 | 2,699,718 | 2,815,964 | 2,751,987 | (63,977) | -2.27% |
| Employee Benefits (Pro-rated) | 4,687,454 | 4,724,136 | 4,852,548 | 5,011,881 | 159,333 | 3.28% |
| Purchased Svcs.-Instructional | 1,944,406 | 1,923,476 | 2,165,052 | 1,847,842 | (317,210) | -14.65% |
| Purchased Svcs.-Non-Instructional | 1,403,961 | 1,481,424 | 1,527,843 | 1,902,910 | 375,067 | 24.55% |
| Supplies-Instructional | 476,514 | 558,893 | 523,848 | 553,404 | 29,556 | 5.64% |
| Supplies-Non Instructional | 317,192 | 410,989 | 369,871 | 331,621 | (38,250) | -10.34% |
| Capital Outlay | 174,184 | 173,885 | 343,493 | 235,091 | (108,402) | -31.56% |
| Dues & Insurance | 22,410 | 18,847 | 38,951 | 50,171 | 11,220 | 28.81% |
| TOTAL EXPENDITURES | 25,767,027 | 26,038,285 | 26,608,269 | 27,064,122 | 455,853 | 1.71% |

DISTRICT WIDE

STAFF
included in Central Office Tally

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|------------------|---------------|
| Certified Salaries | 183,005 | 178,357 | 280,490 | 283,647 | 3,157 | 1.13% |
| Classified Salaries | 193,314 | 196,464 | 198,583 | 205,528 | 6,945 | 3.50% |
| Employee Benefits (Pro-rated) | 99,098 | 105,735 | 138,486 | 143,112 | 4,626 | 3.34% |
| Purchased Svcs.-Instructional | 175,140 | 177,508 | 193,558 | 211,198 | 17,640 | 9.11% |
| Purchased Svcs.-Non-Instructional | 1,296,915 | 1,260,506 | 1,267,180 | 1,237,078 | (30,102) | -2.38% |
| Supplies-Instructional | 12,991 | 28,682 | 21,510 | 10,340 | (11,170) | -51.93% |
| Supplies-Non Instructional | 130,978 | 59,203 | 117,700 | 124,300 | 6,600 | 5.61% |
| Capital Outlay | 44,518 | 179,209 | 188,148 | 196,296 | 8,148 | 4.33% |
| Dues & Insurance | 125,595 | 133,805 | 142,930 | 155,090 | 12,160 | 8.51% |
| Debt Service | 1,052,700 | 1,048,275 | 1,050,813 | 1,050,063 | (750) | -0.07% |
| Capital Reserve | 186,316 | 71,805 | - | 100 | 100 | - |
| New Programs | - | - | 861,981 | 499,022 | (362,959) | - |
| TOTAL EXPENDITURES | 3,500,570 | 3,439,549 | 4,461,379 | 4,115,774 | (345,605) | -7.75% |

Proposed 2014 - 2015 Budget By Location

CENTRAL OFFICE

STAFF

| | | | |
|--------------|--------------|--------------|--------------|
| Certified | General Fund | 4.20 | 4.20 |
| Classified | General Fund | 9.76 | 10.76 |
| Certified | Grants | - | - |
| Classified | Grants | 0.16 | 0.16 |
| Total | | 14.12 | 15.12 |

| | Actual 2011-12 | Actual 2012-13 | Budget 2013-14 | Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|---------------|
| Certified Salaries | 287,674 | 238,726 | 266,500 | 416,722 | 150,222 | 56.37% |
| Classified Salaries | 382,747 | 406,416 | 378,272 | 389,806 | 11,534 | 3.05% |
| Employee Benefits (Pro-rated) | 187,718 | 181,991 | 186,385 | 235,957 | 49,572 | 26.60% |
| Purchased Svcs.-Instructional | 57,264 | 66,028 | 85,881 | 90,681 | 4,800 | 5.59% |
| Purchased Svcs.-Non-Instructional | 43,550 | 41,551 | 44,000 | 44,750 | 750 | 1.70% |
| Supplies-Instructional | 14,272 | 18,186 | 20,495 | 18,000 | (2,495) | -12.17% |
| Supplies-Non Instructional | - | - | - | - | - | 0.00% |
| Capital Outlay | - | 375 | - | - | - | 0.00% |
| Dues & Insurance | 5,208 | 6,567 | 4,600 | 7,435 | 2,835 | 61.63% |
| Debt Service | - | - | - | - | - | 0.00% |
| Capital Reserve | - | - | - | - | - | 0.00% |
| New Programs | - | - | - | - | - | 0.00% |
| TOTAL EXPENDITURES | 978,433 | 959,840 | 986,133 | 1,203,351 | 217,218 | 22.03% |

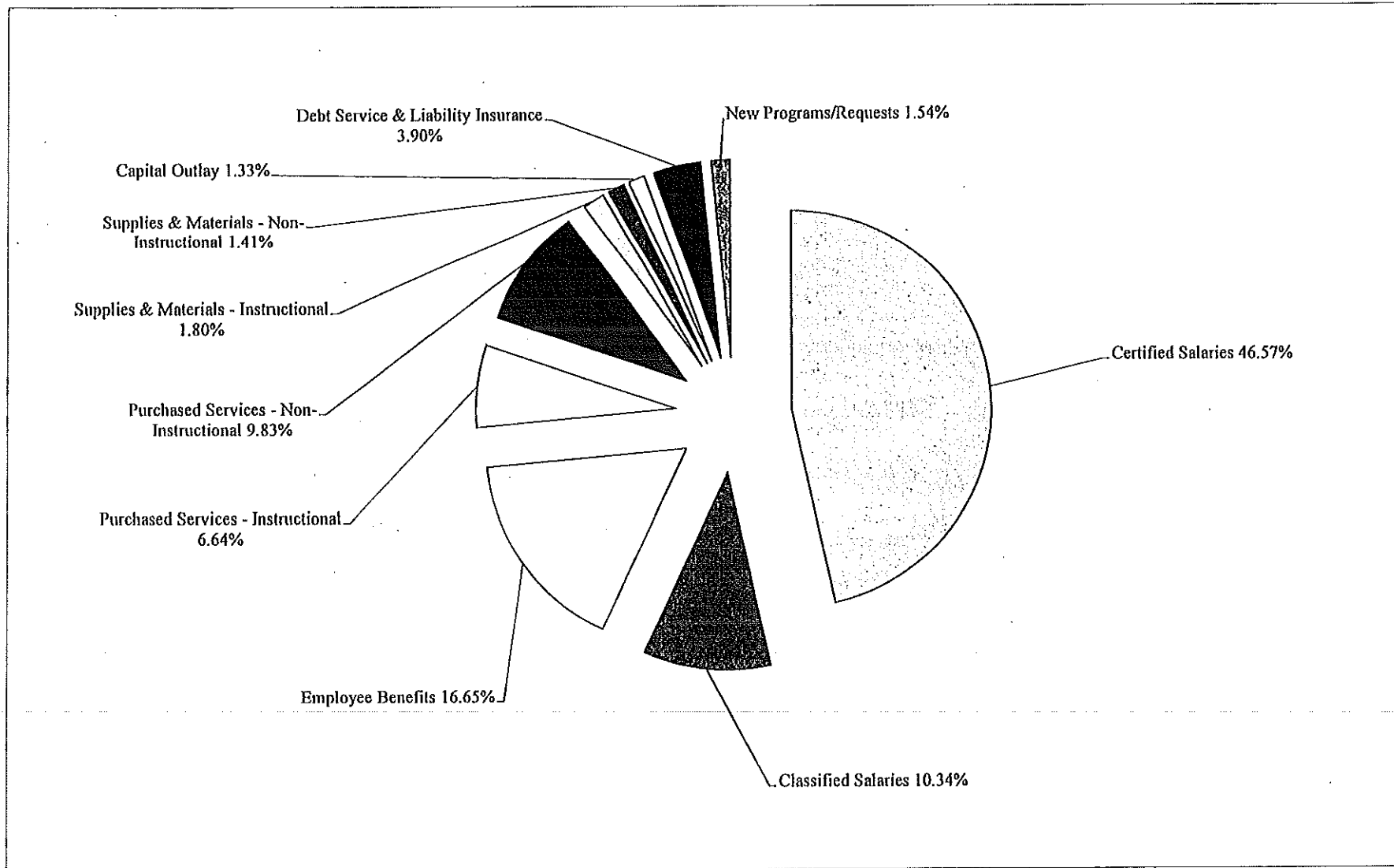
TOTAL REGION 14

| | | | |
|------------|-------------------------|---------------|---------------|
| ENROLLMENT | | 1,894 | 1,825 |
| STAFF | | | |
| | Certified General Fund | 187.33 | 186.33 |
| | Classified General Fund | 90.56 | 87.06 |
| | Certified Grants | 6.70 | 4.70 |
| | Classified Grants | 12.16 | 12.16 |
| | Total | <u>296.75</u> | <u>290.25</u> |

| | Actual 2011-12 | Actual 2012-13 | Approved Budget 2013-14 | Proposed Budget 2014-15 | Change \$ | Change % |
|-----------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|----------------|--------------|
| Certified Salaries | 14,518,528 | 14,464,000 | 14,517,689 | 15,079,584 | 561,895 | 3.87% |
| Classified Salaries | 3,269,118 | 3,302,598 | 3,392,819 | 3,347,321 | (45,498) | -1.34% |
| Employee Benefits (Pro-rated) | 4,974,270 | 5,011,862 | 5,177,419 | 5,390,950 | 213,531 | 4.12% |
| Purchased Svcs.-Instructional | 2,176,810 | 2,167,012 | 2,444,491 | 2,149,721 | (294,770) | -12.06% |
| Purchased Svcs.-Non-Instructional | 2,744,426 | 2,783,481 | 2,839,023 | 3,184,738 | 345,715 | 12.18% |
| Supplies-Instructional | 503,777 | 605,761 | 565,853 | 581,744 | 15,891 | 2.81% |
| Supplies-Non Instructional | 448,170 | 470,192 | 487,571 | 455,921 | (31,650) | -6.49% |
| Capital Outlay | 218,702 | 353,469 | 531,641 | 431,387 | (100,254) | -18.86% |
| Dues & Insurance | 153,213 | 159,219 | 186,481 | 212,696 | 26,215 | 14.06% |
| Debt Service | 1,052,700 | 1,048,275 | 1,050,813 | 1,050,063 | (750) | -0.07% |
| Capital Reserve | 186,316 | 71,805 | - | 100 | 100 | - |
| New Programs | - | - | 861,981 | 499,022 | (362,959) | - |
| TOTAL EXPENDITURES | <u>30,246,030</u> | <u>30,437,674</u> | <u>32,055,781</u> | <u>32,383,247</u> | <u>327,466</u> | <u>1.02%</u> |

Proposed Line item Budget

REGIONAL SCHOOL DISTRICT #14 PROPOSED LINE ITEM BUDGET 2014 - 2015



REGIONAL SCHOOL DISTRICT #14 PROPOSED LINE ITEM BUDGET 2014 - 2015

EXPENDITURE SUMMARY

The budget is comprised of ten major areas of expenditure which are summarized below. Salaries and benefits account for 73.55% of the budget request with debt service and capital outlay comprising another 5.23% of the total. Purchased services, both instructional and non-instructional account for 16.47%, and supplies/materials are another 3.21%. New programs/staff requests account for 1.54%.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|----------------|--------------|
| 111 Certified Salaries | 13,805,795 | 14,518,532 | 14,525,107 | 14,464,005 | 14,517,689 | 14,568,290 | 15,079,583 | 561,894 | 3.87% |
| 112 Classified Salaries | 3,115,334 | 3,269,118 | 3,262,076 | 3,302,603 | 3,392,819 | 3,382,811 | 3,347,321 | (45,498) | -1.34% |
| 200 Employee Benefits | 4,644,850 | 4,974,267 | 5,130,942 | 5,011,866 | 5,177,419 | 5,177,977 | 5,390,951 | 213,532 | 4.12% |
| 300 Purchased Services - Instructional | 2,334,659 | 2,176,810 | 2,380,537 | 2,167,007 | 2,444,491 | 2,316,359 | 2,149,721 | (294,770) | -12.06% |
| 300 Purchased Services - Non-Instruction | 2,895,891 | 2,744,427 | 2,700,664 | 2,783,479 | 2,839,023 | 3,543,509 | 3,184,738 | 345,715 | 12.18% |
| 400 Supplies & Materials - Instructional | 710,002 | 503,624 | 601,840 | 605,756 | 565,853 | 629,102 | 581,744 | 15,891 | 2.81% |
| 400 Supplies & Materials - Non-Instruction | 525,287 | 448,171 | 403,410 | 470,191 | 487,571 | 462,419 | 455,921 | (31,650) | -6.49% |
| 500 Capital Outlay | 271,666 | 218,852 | 120,982 | 353,468 | 531,641 | 654,489 | 431,387 | (100,254) | -18.86% |
| 600 Debt Service & Liability Insurance | 1,384,527 | 1,392,228 | 1,224,740 | 1,279,299 | 1,237,294 | 1,320,825 | 1,262,859 | 25,565 | 2.07% |
| 900 New Requests | | | 87,376 | | 861,981 | | 499,022 | (362,959) | -42.11% |
| Total | 29,688,011 | 30,246,029 | 30,437,674 | 30,437,674 | 32,055,781 | 32,055,781 | 32,383,247 | 327,466 | 1.02% |

111 CERTIFIED SALARIES

Contracted salaries for professional certified teachers and administrators account for 46.57% of the current budget proposal.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Budget | Variance \$ | Variance % |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|-------------------|----------------|--------------|
| Regular Teachers | 8,711,294 | 9,327,306 | 9,396,243 | 9,422,289 | 9,303,860 | 9,267,424 | 9,583,390 | 279,530 | 3.00% |
| Substitutes | 307,148 | 354,517 | 325,050 | 339,083 | 334,280 | 303,830 | 363,830 | 29,550 | 8.84% |
| Special Ed Teachers | 1,546,083 | 1,559,830 | 1,559,848 | 1,529,332 | 1,568,941 | 1,520,424 | 1,515,657 | (53,284) | -3.40% |
| Guidance Counselors | 472,964 | 421,076 | 437,077 | 386,575 | 444,807 | 449,599 | 459,267 | 14,460 | 3.25% |
| Psychological Services | 227,182 | 240,057 | 240,057 | 242,002 | 259,157 | 234,434 | 272,142 | 12,985 | 5.01% |
| OT/PT/Social Workers | 448,111 | 495,724 | 486,183 | 495,303 | 517,785 | 592,916 | 595,651 | 77,866 | 15.04% |
| Library / Media | 328,538 | 299,661 | 299,661 | 294,794 | 282,578 | 264,460 | 263,528 | (19,050) | -6.74% |
| Homebound Salaries | 81,717 | 95,402 | 103,000 | 99,206 | 95,000 | 90,000 | 95,000 | - | |
| Activity Advisors | 177,253 | 176,231 | 158,414 | 157,572 | 159,447 | 162,550 | 180,504 | 21,057 | 13.21% |
| Athletic Coaches | 191,252 | 211,391 | 208,519 | 208,045 | 212,691 | 212,847 | 226,534 | 13,843 | 6.51% |
| Superintendent | 208,156 | 172,654 | 159,000 | 159,000 | 159,000 | 159,000 | 159,000 | - | |
| Director of Curriculum | - | - | - | - | - | 123,279 | 142,722 | | |
| Principals & Assist Principals | 846,194 | 925,010 | 913,400 | 919,923 | 938,340 | 938,224 | 969,898 | 31,558 | 3.36% |
| Director Special Services | 118,821 | 124,653 | 131,155 | 131,155 | 134,303 | 134,303 | 137,460 | 3,157 | 2.35% |
| Director of Fiscal Services | 141,082 | 115,020 | 107,500 | 79,726 | 107,500 | 115,000 | 115,000 | 7,500 | 6.98% |
| Totals | 13,805,795 | 14,518,532 | 14,525,107 | 14,464,005 | 14,517,689 | 14,568,290 | 15,079,583 | 561,894 | 3.87% |
| | % of Budget | 48.00% | 47.72% | 47.52% | 45.29% | 45.45% | 46.57% | | |

REGIONAL SCHOOL DISTRICT #14 PROPOSED LINE ITEM BUDGET 2014 - 2015

112 CLASSIFIED SALARIES

Classified Salaries accounts for 10.34% of the current budget proposal. Most employees included in this category are hourly employees and are under collective bargaining agreements.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Approved | 2013-2014 Projected | 2014-15 Budget | Variance \$ | Variance % |
|------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|------------------------|-------------------|-----------------|---------------|
| Para-Professionals/Aides | 982,519 | 1,149,711 | 1,180,549 | 1,167,074 | 1,252,695 | 1,207,692 | 1,146,229 | (106,466) | -8.50% |
| Nurses | 232,205 | 235,394 | 233,308 | 241,655 | 236,196 | 239,784 | 245,366 | 9,170 | 3.88% |
| Clerical Support | 861,981 | 838,033 | 762,227 | 806,951 | 788,863 | 811,258 | 818,683 | 29,820 | 3.78% |
| Maintenance Supervisor | 74,805 | 77,423 | 77,423 | 78,971 | 80,551 | 80,550 | 82,161 | 1,610 | 2.00% |
| Custodial & Maintenance | 954,085 | 958,691 | 996,369 | 996,297 | 1,022,314 | 1,028,325 | 1,042,382 | 20,068 | 1.96% |
| Summer & Weekend Temp. Vo/Ag | 7,563 | 7,436 | 9,500 | 8,775 | 9,500 | 12,302 | 9,500 | - | |
| Board of Education Clerk | 2,176 | 2,430 | 2,700 | 2,880 | 2,700 | 2,900 | 3,000 | 300 | 11.11% |
| Totals | 3,115,334 | 3,269,118 | 3,262,076 | 3,302,603 | 3,392,819 | 3,382,811 | 3,347,321 | (45,498) | -1.34% |
| | % of Budget | 10.81% | 10.72% | 10.85% | 10.58% | 10.55% | 10.34% | | |

200 EMPLOYEE BENEFITS

The employee benefits category accounts for 16.65% of the proposed budget.

The health insurance premium increase for next year is estimated at 6%. Teacher contribution is 13% of the H.S.A plan; other unions contributions range from 2% to 20%

This proposal contains funds to pay the classified pension covering non-certified employees. We pay this at the rate recommended by our actuary. No contribution is made for the pension of certified staff since they must contribute to the Teacher Retirement system and it is entirely funded by the employee and the State of Connecticut.

Social Security is not required to be paid for certified personnel (teachers and administrators) who are covered under the State Teachers' Retirement system. The Region is required to match non-certified personnel social security contributions. The Medicare contributions are for teachers hired after 1986 and all non-certified personnel.

Unemployment is on a pay as you go system and not subject to normal tax contribution as in the private sector. The district makes payments only as claims are incurred. Region 14 is part of CIRMA, a municipal consortium, which covers our Workers' Compensation program. The cost is based on our annual payroll at the appropriate rates.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|----------------|--------------|
| Medical Benefits | 3,585,753 | 3,965,379 | 4,071,701 | 3,970,974 | 4,058,121 | 4,113,632 | 4,288,825 | 230,704 | 5.68% |
| Life Insurance & Long Term Disability | 40,799 | 40,703 | 43,400 | 40,558 | 43,700 | 43,700 | 43,700 | - | |
| Retirement - Classified Pension | 379,106 | 351,952 | 357,351 | 364,321 | 365,494 | 366,494 | 362,390 | (3,104) | -0.85% |
| Social Security | 245,600 | 259,179 | 247,252 | 254,050 | 267,686 | 260,723 | 262,964 | (4,722) | -1.76% |
| Medicare | 217,424 | 226,584 | 241,238 | 225,487 | 261,427 | 233,509 | 252,081 | (9,346) | -3.57% |
| Unemployment Compensation | 82,183 | 42,811 | 75,000 | 68,248 | 75,000 | 52,565 | 75,000 | - | |
| Workers Compensation | 93,985 | 87,659 | 95,000 | 88,228 | 105,991 | 107,354 | 105,991 | - | |
| Totals | 4,644,850 | 4,974,267 | 5,130,942 | 5,011,866 | 5,177,419 | 5,177,977 | 5,390,951 | 213,532 | 4.12% |
| | % of Budget | 16.45% | 16.86% | 16.47% | 16.15% | 16.15% | 16.65% | | |

REGIONAL SCHOOL DISTRICT #14 PROPOSED LINE ITEM BUDGET 2014 - 2015

300 PURCHASED SERVICES - INSTRUCTIONAL

The purchased services area covers expenses for those services to support the instructional component purchased from outside vendors.

Other areas of expense contained in this category are professional development, instructional improvement, evaluation services and testing services. Also included are repairs and maintenance of instructional equipment.

The software licenses to support district technology are recorded in this category and includes anti-virus licensing, desktop security, internet filtering and student software. The district licenses software at academic pricing.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|------------------|----------------|
| Program Improvement/Professional Devel. | 50,077 | 63,240 | 74,220 | 62,140 | 143,078 | 160,442 | 98,189 | (44,889) | -31.37% |
| Evaluation Testing | 256,872 | 231,903 | 291,490 | 21,495 | 15,000 | 15,000 | 15,000 | - | |
| Physicians | 8,305 | 9,970 | 9,480 | 7,552 | 9,480 | 6,590 | 9,480 | - | |
| Occupational & Physical Therapy | 142,001 | 17,935 | - | - | - | - | - | - | #DIV/0! |
| Repair & Maint. Instructional Equipment | 14,322 | 16,288 | 21,790 | 15,618 | 20,290 | 17,289 | 20,850 | 560 | 2.76% |
| Rentals-Graduation/Media | 6,642 | 6,990 | 4,500 | 4,744 | 7,600 | 7,850 | 7,000 | (600) | -7.89% |
| Field & Athletic Trips | 113,922 | 94,299 | 117,250 | 85,016 | 119,350 | 120,077 | 119,580 | 230 | 0.19% |
| Work Experience AgEd/Itinerant Travel | 10,881 | 11,985 | 13,935 | 10,727 | 13,935 | 13,935 | 13,935 | - | |
| Travel & Conference | 21,569 | 19,297 | 30,850 | 25,156 | 18,050 | 23,450 | 21,600 | 3,550 | 19.67% |
| Postage | 27,991 | 23,945 | 31,401 | 32,878 | 30,631 | 31,331 | 30,631 | - | |
| Advertising & Public Information | 7,068 | 4,556 | 8,500 | 2,432 | 8,500 | 8,500 | 8,500 | - | |
| Printing & Binding | 14,489 | 10,148 | 14,075 | 12,139 | 13,325 | 13,325 | 11,825 | (1,500) | -11.26% |
| Tuition-Special Education | 1,357,884 | 1,368,584 | 1,400,182 | 1,293,417 | 1,485,921 | 1,392,705 | 1,289,250 | (196,671) | -13.24% |
| Tuition Prof/Career Incentives | 1,000 | 3,114 | 9,000 | 3,318 | 9,000 | 3,928 | 9,000 | - | |
| Other Purchased Services | 273,233 | 258,568 | 288,175 | 536,555 | 481,522 | 445,028 | 439,872 | (41,650) | -8.65% |
| Official Fees-Sports | 25,186 | 31,879 | 61,969 | 50,524 | 61,969 | 48,169 | 48,169 | (13,800) | -22.27% |
| Constables-Sports/Graduation | 3,217 | 4,109 | 3,720 | 3,296 | 6,840 | 8,740 | 6,840 | - | |
| Totals | 2,334,659 | 2,176,810 | 2,380,537 | 2,167,007 | 2,444,491 | 2,316,359 | 2,149,721 | (294,770) | -12.06% |
| % of Budget | | 7.20% | 7.82% | 7.12% | 7.63% | 7.23% | 6.64% | | |

300 PURCHASED SERVICES - NON INSTRUCTIONAL

The purchased services non-instructional area covers the expenses for outside services such as auditors, legal counsel, security, transportation services, utilities, telephone and internet services along with routine upkeep and maintenance of the facilities and non-instructional equipment

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|----------------|---------------|
| Auditor/Consultants | 33,220 | 33,847 | 33,000 | 32,104 | 33,000 | 108,000 | 33,000 | | |
| Repair & Maintenance of Equipment | 5,330 | 5,434 | 17,000 | 14,653 | 15,000 | 13,000 | 15,500 | 500 | 3.33% |
| Legal Counsel | 136,620 | 156,523 | 95,000 | 129,774 | 95,000 | 246,020 | 125,000 | 30,000 | 31.58% |
| Electricity | 443,076 | 405,864 | 393,306 | 400,988 | 377,325 | 378,375 | 297,325 | -80,000 | -21.20% |
| Propane | 877 | 115 | - | - | - | - | - | | |
| Water | 6,720 | 7,433 | 7,000 | 8,491 | 7,000 | 8,999 | 8,000 | 1,000 | 14.29% |
| Repair & Maintenance of Buildings | 322,075 | 304,958 | 266,509 | 336,322 | 330,220 | 396,368 | 348,990 | 18,770 | 5.68% |
| Repair & Maint Vehicles & Equipment | 8,296 | 11,766 | 7,500 | 9,894 | 7,500 | 7,500 | 10,000 | 2,500 | 33.33% |
| Snow Plowing | 47,905 | 19,460 | 53,800 | 38,475 | 53,800 | 47,995 | 45,000 | -8,800 | -16.36% |
| Fire Alarm Service/Security | 16,211 | 17,179 | 17,000 | 15,495 | 17,000 | 282,000 | 239,450 | 222,450 | 1308.53% |
| District Transport. | 935,089 | 946,144 | 894,687 | 931,938 | 948,666 | 955,041 | 974,564 | 25,898 | 2.73% |
| Spec.Ed Transport. | 583,720 | 536,241 | 606,027 | 566,475 | 621,490 | 758,585 | 767,083 | 145,593 | 23.43% |
| Voc.Tech.Transport. | 123,016 | 131,081 | 132,694 | 134,143 | 157,808 | 135,261 | 138,987 | -18,821 | -11.93% |
| Telephone / Internet | 152,970 | 111,860 | 108,229 | 101,434 | 110,750 | 141,901 | 117,375 | 6,625 | 5.98% |
| Tuition-Adult Ed. | 30,464 | 30,464 | 30,464 | 30,464 | 30,464 | 30,464 | 30,464 | | |
| Referendum & Election | 31,223 | 14,748 | 20,000 | 21,180 | 20,000 | 20,000 | 20,000 | | |
| Facility Rental | - | - | 4,500 | - | - | - | - | | |
| Purchased Service-OSIIA Required | 19,079 | 11,310 | 13,948 | 11,649 | 14,000 | 14,000 | 14,000 | | |
| Total | 2,895,891 | 2,744,427 | 2,700,664 | 2,783,479 | 2,839,023 | 3,543,509 | 3,184,738 | 345,715 | 12.18% |
| % of Budget | | 9.07% | 8.87% | 9.14% | 8.86% | 11.05% | 9.83% | | |

REGIONAL SCHOOL DISTRICT #14 PROPOSED LINE ITEM BUDGET 2014 - 2015

400 SUPPLIES AND MATERIAL - INSTRUCTIONAL

This category of expenses covers instructional materials and supplies for the various instructional programs.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|---------------|--------------|
| Instructional Supplies | 362,028 | 282,975 | 331,914 | 333,875 | 345,062 | 359,037 | 336,874 | -8,188 | -2.37% |
| Textbooks | 130,218 | 28,548 | 37,369 | 32,157 | 7,488 | 16,198 | 29,334 | 21,846 | 291.75% |
| Workbooks | 25,471 | 18,341 | 31,012 | 25,519 | 11,725 | 11,725 | 10,225 | -1,500 | -12.79% |
| Library & Reference Books | 30,758 | 16,550 | 24,780 | 32,834 | 29,446 | 23,146 | 33,376 | 3,930 | 13.35% |
| Subscriptions & Periodicals | 6,266 | 6,043 | 10,273 | 7,592 | 10,124 | 11,328 | 11,540 | 1,416 | 13.99% |
| Office/Activity Supplies | 135,938 | 132,618 | 135,818 | 145,333 | 139,584 | 184,925 | 153,822 | 14,238 | 10.20% |
| Other Supplies-Software | 13,137 | 13,292 | 24,170 | 22,372 | 16,170 | 16,489 | 319 | -15,851 | -98.03% |
| Graduation Supplies | 6,186 | 5,257 | 6,504 | 6,074 | 6,254 | 6,254 | 6,254 | | |
| Total | 710,002 | 503,624 | 601,840 | 605,756 | 565,853 | 629,102 | 581,744 | 15,891 | 2.81% |
| | % of Budget | 1.67% | 1.98% | 1.99% | 1.77% | 1.96% | 1.80% | | |

400 SUPPLIES AND MATERIALS - NON INSTRUCTIONAL

This category of expense covers the non-instructional supplies of the district. Included is the district's cost of diesel fuel fixed under the contract with First Student. Transportation fuel is budgeted at \$3.50 per gallon (\$3.14 in 13-14). The fuel oil to heat BES is purchased through a consortium agreement and is based on a cost per gallon of \$3.30. (\$3.30 in 13-14) The contract runs from September to August. Other buildings in the district are heated by natural gas-estimate to do so given by Yankee Gas.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|-----------------|---------------|
| Diesel/Gasoline-Transportation Services | 49,581 | 116,224 | 66,300 | 33,599 | 94,200 | 68,043 | 100,000 | 5,800 | 6.16% |
| Diesel/Gasoline Vo-Ag | 4,244 | 5,975 | 4,500 | 5,503 | 7,621 | 14,621 | 9,621 | 2,000 | 26.24% |
| Gasoline Maintenance | 6,622 | 8,282 | 8,000 | 10,530 | 8,000 | 8,000 | 10,800 | 2,800 | 35.00% |
| Maintenance & Custodial Supplies | 123,539 | 93,554 | 140,100 | 129,172 | 140,250 | 140,250 | 135,500 | (4,750) | -3.39% |
| Heating-Fuel Oil/Natural Gas | 341,301 | 224,136 | 184,510 | 291,387 | 237,500 | 231,505 | 200,000 | (37,500) | -15.79% |
| Totals | 525,287 | 448,171 | 403,410 | 470,191 | 487,571 | 462,419 | 455,921 | (31,650) | -6.49% |
| % of Budget | | 1.48% | 1.33% | 1.54% | 1.52% | 1.44% | 1.41% | | |

REGIONAL SCHOOL DISTRICT #14 PROPOSED LINE ITEM BUDGET 2014 - 2015

500 CAPITAL OUTLAY

The **Building Improvements** are detailed below and address both short and long term needs of our facilities
 The **Furniture Account** is normal ongoing replacement of worn/damaged furniture. The **Equipment Account** incorporates a number of district wide support items affecting all grades and departments

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|------------------|----------------|
| Building Improvements | 179,938 | 48,283 | 85,000 | 151,209 | 279,000 | 353,950 | 228,000 | (51,000) | -18.28% |
| Furniture | 14,643 | 20,924 | 11,180 | 15,154 | 8,050 | 19,512 | 11,644 | 3,594 | 44.65% |
| Equipment | 77,085 | 149,645 | 24,802 | 187,105 | 244,591 | 281,027 | 191,743 | (52,848) | -21.61% |
| Totals | 271,666 | 218,852 | 120,982 | 353,468 | 531,641 | 654,489 | 431,387 | (100,254) | -18.86% |
| | % of Budget | 0.72% | 0.40% | 1.16% | 1.66% | 2.04% | 1.33% | | |

| <u>Non-Recurring Capital Account</u> | | | |
|--------------------------------------|----|---------|-------------------------------------|
| <u>Bethlehem Elem School</u> | | | <u>Mitchel Elementary School</u> |
| - None - | | | Asbestos Abatement |
| | | | \$ 80,000 |
| <u>Woodbury Middle School</u> | | | <u>Nonnewaug High School:</u> |
| Roof Repair | \$ | 100,000 | Boiler Work |
| | | | \$ 8,000 |
| <u>District Wide</u> | | | <u>Grand Total for All Projects</u> |
| Painting | \$ | 20,000 | |
| Weatherstripping | \$ | 20,000 | \$ 228,000 |
| | \$ | 40,000 | |

600 DEBT SERVICE & LIABILITY INSURANCE

Dues and fees cover the Region's participation in CAFE, Education Connection, athletic fees for sports teams, and other professional organizations.

Debt service reflects the current year's bonded indebtedness with the \$14.0 million bond that was phased in over three years for expansions/renovations at Mitchell School, Woodbury Middle School and Nonnewaug High School This is budgeted on a gross basis with revenue received from the state recorded under the revenue portion of the budget.

| | 2010-2011 Actual | 2011-2012 Actual | 2012-2013 Budget | 2012-2013 Actual | 2013-2014 Budget | 2013-2014 Projected | 2014-15 Proposed | Variance \$ | Variance % |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---------------------|---------------|--------------|
| Dues & Fees | 46,062 | 40,163 | 51,600 | 37,969 | 56,321 | 69,846 | 72,606 | 16,285 | 28.91% |
| Property Liability Insurance | 108,899 | 105,150 | 115,385 | 111,750 | 119,710 | 117,705 | 128,090 | 8,380 | 7.00% |
| Intramural Sports Insurance | 10,881 | 7,900 | 9,480 | 9,500 | 10,450 | 10,500 | 12,000 | 1,550 | 14.83% |
| Principal | - | 965,000 | 985,000 | 985,000 | 1,015,000 | 1,015,000 | 645,000 | (370,000) | -36.45% |
| Interest | - | 87,700 | 63,275 | 63,275 | 35,813 | 35,813 | 15,063 | (20,750) | -57.94% |
| Bond Payment Reserve | - | - | - | - | - | - | 390,000 | 390,000 | |
| Renovation Bond 1-Principal | 337,850 | - | - | - | - | - | - | - | |
| Renovation Bond 1-Interest | 27,940 | - | - | - | - | - | - | - | |
| Renovation Bond 2-Principal | 337,850 | - | - | - | - | - | - | - | |
| Renovation Bond 2-Interest | 67,708 | - | - | - | - | - | - | - | |
| Renovation Bond 3-Principal | 269,300 | - | - | - | - | - | - | - | |
| Renovation Bond 3-Interest | 54,761 | - | - | - | - | - | - | - | |
| Capital Reserve | 123,276 | 186,315 | - | 71,805 | - | 71,961 | 100 | 100 | |
| Totals | 1,384,527 | 1,392,228 | 1,224,740 | 1,279,299 | 1,237,294 | 1,320,825 | 1,262,859 | 25,565 | 2.07% |
| % of Budget | | 4.60% | 4.02% | 4.20% | 3.86% | 4.12% | 3.90% | | |

New Programs - Proposed Budget FY 2014 - 2015

| | | | |
|---------------------|------|----|--|
| Cost of New Teacher | | | |
| | 1.00 | \$ | 52,665 MA 5th step |
| | | \$ | 764 MIT |
| | | \$ | 2,000 HSA deductible-family |
| | | \$ | <u>19,169</u> Med Insurance (HSA-Family Board Net) |
| | | \$ | 74,598 |

| | | | |
|-------------|------|----|--|
| MES-Grade 1 | | | |
| | 1.00 | \$ | 52,665 MA 5th step |
| | | \$ | 764 MIT |
| | | \$ | 2,000 HSA deductible-family |
| | | \$ | <u>19,169</u> Med Insurance (HSA-Family Board Net) |
| | | \$ | 74,598 |

| | | | |
|-------------------------|------|----|--|
| DW-Technology Assistant | | | |
| | 1.00 | \$ | 40,000 |
| | | \$ | 3,060 PY Tax |
| | | \$ | 2,000 HSA Deductible |
| | | \$ | <u>23,851</u> Med Insurance (HSA-Family Board Net) |
| | | \$ | 68,911 |

| | | | |
|------------------------|------|----|---------------|
| MES-Library Media Para | 0.50 | \$ | <u>18,550</u> |
| | | \$ | 18,550 |

Total Staff Requests: 2.50 \$ 162,059

| | | | |
|----------------------------------|----|----------------|---------------------------|
| Exterior and Interior Cameras-DW | \$ | 271,963 | (plus grant of \$144,199) |
| Total Security Improvements | \$ | 271,963 | |
| Textbook Replacement | \$ | 65,000 | |
| Total Non Staff New Programs | \$ | <u>336,963</u> | |

Grand Total for New Programs: \$ 499,022