



REGION 14 SCHOOLS



Board of Education Approved Budget

2017-18

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REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017 - 2018

Budget Changes Adopted May 9, 2017

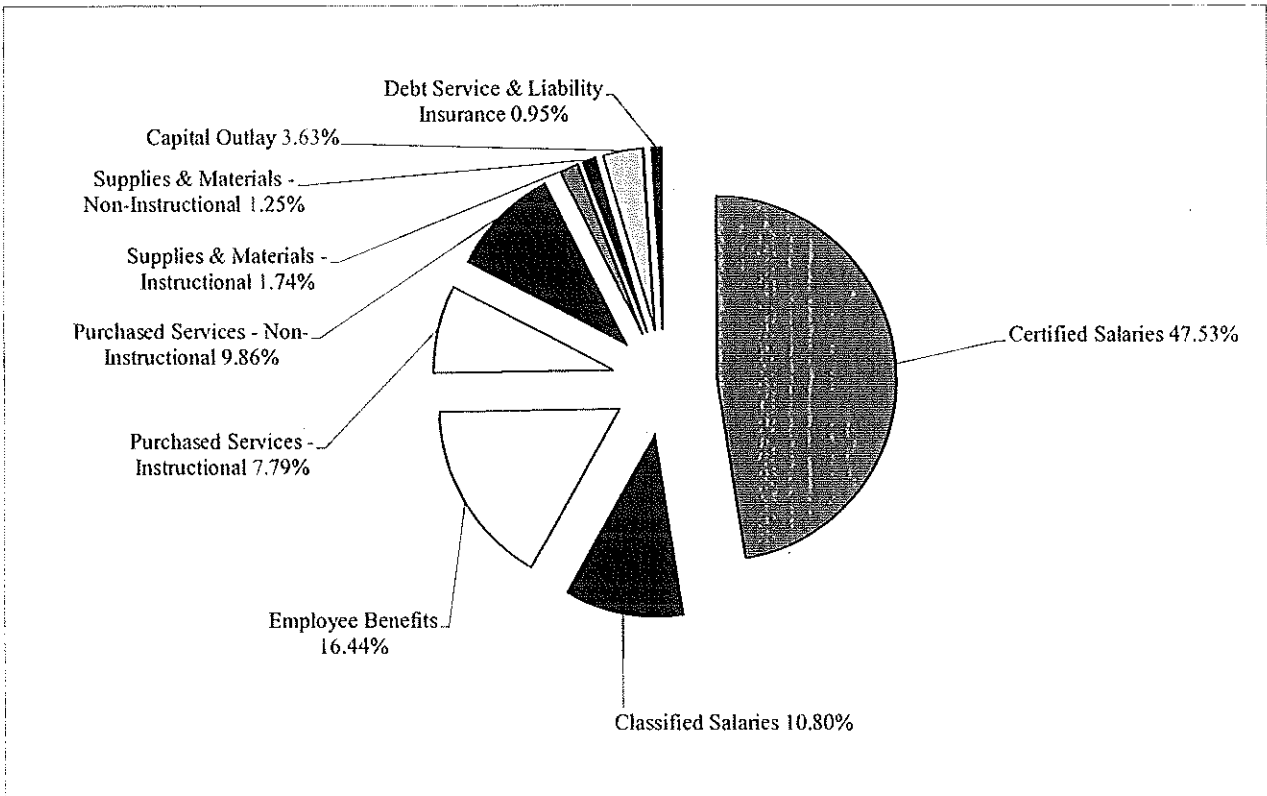
	2016-2017 Approved Budget	2017-2018 Adopted Budget	Dollar Difference	% Difference
	33,028,116	33,438,471	410,355	1.24%
Adjustments:				
Medical Insurance	(34,365)			
Dental Insurance	(17,326)			
Social Sentinel	(6,000)			
BES Flooring	(30,000)			
WMS winch (gym)	(5,000)			
Total		<u>(92,691)</u>	<u>(92,691)</u>	
	33,028,116	33,345,780	317,664	0.96%

REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017-2018

LINE ITEM BUDGET

The budget is comprised of ten major areas of expenditure which are summarized below. Salaries and benefits account for 74.77% of the budget request with debt service and capital outlay comprising another 4.58% of the total. Purchased services, both Instructional and non-instructional account for 17.65%, and supplies/materials are another 2.99%.

	2015-2016 Actual	2016-2017 Budget- Approved	2016-2017 Projected	2017-2018 Adopted	Variance \$	Variance %
111 Certified Salaries	\$ 15,117,905	\$ 15,349,147	\$ 15,067,539	\$ 15,848,920	\$ 499,773	3.26%
112 Classified Salaries	\$ 3,880,330	\$ 3,739,087	\$ 3,657,926	\$ 3,602,778	\$ (136,309)	-3.65%
200 Employee Benefits	\$ 5,936,044	\$ 5,653,786	\$ 5,628,388	\$ 5,483,553	\$ (170,233)	-3.01%
300 Purchased Services - Instructi	\$ 1,564,361	\$ 2,338,189	\$ 2,510,716	\$ 2,597,369	\$ 259,180	11.08%
300 Purchased Services - Non-Ins	\$ 3,319,229	\$ 3,307,382	\$ 3,418,659	\$ 3,287,653	\$ (19,729)	-0.60%
400 Supplies & Materials - Instru	\$ 698,266	\$ 608,995	\$ 660,520	\$ 579,665	\$ (29,330)	-4.82%
400 Supplies & Materials - Non-ir	\$ 393,635	\$ 452,321	\$ 421,931	\$ 416,450	\$ (35,871)	-7.93%
500 Capital Outlay	\$ 987,736	\$ 1,301,746	\$ 1,393,953	\$ 1,211,855	\$ (89,891)	-6.91%
600 Debt, Liability Ins, Cap Reser	\$ 832,721	\$ 277,463	\$ 268,384	\$ 317,537	\$ 40,074	14.44%
Total	\$ 32,730,227	\$ 33,028,116	\$ 33,028,016	\$ 33,345,780	\$ 317,664	0.96%



REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017-2018

111 CERTIFIED SALARIES						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Regular Teachers	9,514,492	9,886,716	9,511,551	10,009,103	122,387	1.24%
Substitutes	154,010	-	18,825	-	-	
Special Ed Teachers	1,675,252	1,630,269	1,592,034	1,726,598	96,329	5.91%
Guidance Counselors	475,886	484,795	548,454	576,662	91,867	18.95%
Psychological Services	282,460	292,707	307,772	329,964	37,257	12.73%
OT/PT/Social Workers	649,408	629,586	660,722	680,305	50,719	8.06%
Library / Media	291,831	334,615	340,344	360,086	25,471	7.61%
Homebound Salaries	100,500	65,000	28,100	59,000	(6,000)	-9.23%
Activity Advisors	160,228	169,074	179,377	191,262	22,188	13.12%
Athletic Coaches	219,156	231,722	249,181	242,403	10,681	4.61%
Superintendent	174,000	174,000	177,000	182,310	8,310	4.78%
Directors of Curric & HR	293,561	296,877	300,393	308,963	12,086	4.07%
Principals & Assist Principals	871,425	894,774	894,774	918,932	24,158	2.70%
Director Special Services	140,696	144,012	144,012	148,332	4,320	3.00%
Director of Fiscal Services	115,000	115,000	115,000	115,000	-	
Totals	15,117,905	15,349,147	15,067,539	15,848,920	499,773	3.26%
Percent of Budget	46.19%	46.47%	45.62%	47.53%		

112 CLASSIFIED SALARIES						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Para-Prof/Aides/Tech	1,521,275	1,429,159	1,179,480	1,185,089	(244,070)	-17.08%
Nurses	261,409	263,066	263,066	277,350	14,284	5.43%
Clerical Support	891,589	865,949	1,022,867	950,041	84,092	9.71%
Maintenance Supervisor	84,335	86,443	86,443	89,036	2,593	3.00%
Custodial & Maintenance	1,104,266	1,081,820	1,089,320	1,085,762	3,942	0.36%
Summer/Wkend Temp AgEd	13,331	9,500	13,000	12,000	2,500	26.32%
Board of Education Clerk	4,125	3,150	3,750	3,500	350	11.11%
Totals	3,880,330	3,739,087	3,657,926	3,602,778	(136,309)	-3.65%
Percent of Budget	11.86%	11.32%	11.08%	10.80%		

REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017-2018

200 EMPLOYEE BENEFITS						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Medical Benefits	4,570,742	4,469,957	4,469,957	4,322,611	(147,346)	-3.30%
Life Ins and LTD	36,288	42,200	42,200	38,500	(3,700)	-8.77%
Retirement/Classified Pension	652,720	391,000	391,000	389,500	(1,500)	-0.38%
Social Security	283,548	275,486	254,100	245,681	(29,805)	-10.82%
Medicare	245,972	280,027	255,165	282,261	2,234	0.80%
Unemployment Compensation	32,696	75,000	85,000	75,000	-	
Workers Compensation	114,078	120,116	130,966	130,000	9,884	8.23%
Totals	5,936,044	5,653,786	5,628,388	5,483,553	(170,233)	-3.01%
Percent of Budget	18.14%	17.12%	17.04%	16.44%		

REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017-2018

300 PURCHASED SERVICES-INSTRUCTIONAL						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Prog Imp/Prof Dev/Subs/Interns	199,780	629,595	612,475	570,710	(58,885)	-9.35%
Evaluation Testing	58,281	25,000	57,000	40,000	15,000	60.00%
Physicians	10,706	9,480	12,012	11,000	1,520	16.03%
Occupational & Physical Therapy	-	1,800	-	-	(1,800)	-100.00%
Repair & Maint. Inst Equipment	17,162	19,330	18,860	15,580	(3,750)	-19.40%
Rentals-Graduation/Media	1,360	7,850	6,600	6,600	(1,250)	-15.92%
Field & Athletic Trips	139,145	144,450	148,955	124,300	(20,150)	-13.95%
Work Exp AgEd/Itinerant Travel	22,199	16,260	10,975	16,260	-	
Travel & Conference	11,322	21,040	20,840	19,340	(1,700)	-8.08%
Postage	18,620	29,750	22,138	28,280	(1,470)	-4.94%
Advertising & Public Information	14,582	8,000	8,000	8,500	500	6.25%
Printing & Binding	7,730	11,285	10,585	8,635	(2,650)	-23.48%
Tuition-Special Education	502,589	664,404	883,189	1,168,289	503,885	75.84%
Tuition Prof/Career Incentives	5,040	85,000	39,064	40,000	(45,000)	-52.94%
Other Purchased Services	494,019	601,886	596,964	470,586	(131,300)	-21.81%
Official Fees-Sports	55,155	50,969	50,969	60,569	9,600	18.83%
Constables-Sports/Graduation	6,671	12,090	12,090	8,720	(3,370)	-27.87%
Totals	1,564,361	2,338,189	2,510,716	2,597,369	259,180	11.08%
Percent of Budget	4.78%	7.08%	7.60%	7.79%		

300 PURCHASED SERVICES-NON-INSTRUCTIONAL						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Auditor/Consultants	37,723	35,000	37,475	42,500	7,500	21.43%
Repair/Maint of Equipment	7,484	13,250	13,250	8,500	-4,750	-35.85%
Legal Counsel	231,245	150,000	175,000	150,000		
Electricity	302,838	388,670	388,670	351,860	-36,810	-9.47%
Water	7,919	8,500	8,500	8,600	100	1.18%
Repair/Maint of Buildings	441,579	348,740	507,540	341,500	-7,240	-2.08%
Repair/Maint Vehicles/Equipmer	3,881	10,000	4,000	5,000	-5,000	-50.00%
Snow Plowing	31,990	45,000	45,000	45,000		
Fire Alarm Service/Security	380,045	311,906	296,906	302,459	-9,447	-3.03%
District Transport.	937,015	988,700	988,700	1,001,260	12,560	1.27%
Spec.Ed Transport.	575,611	633,813	633,813	689,430	55,617	8.77%
Voc.Tech.Transport.	153,426	157,794	105,196	108,472	-49,322	-31.26%
Telephone / Internet	128,366	151,545	151,545	163,608	12,063	7.96%
Tuition-Adult Ed.	30,464	30,464	30,364	30,464		
Referendum & Election	30,173	20,000	20,000	25,000	5,000	25.00%
Purch Service-OSHA Required	19,470	14,000	12,700	14,000		
Total	3,319,229	3,307,382	3,418,659	3,287,653	-19,729	-0.60%
Percent of Budget	10.14%	10.01%	10.35%	9.86%		

REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017-2018

400 SUPPLIES AND MATERIALS -INSTRUCTIONAL						
	2015-2016 Actual	2016-2017 Budget- Approved	2016-2017 Projected	2017-2018 Adopted	Variance \$	Variance %
Instructional Supplies	329,504	327,398	331,271	346,492	19,094	5.83%
Textbooks	32,292	47,000	102,504	17,850	-29,150	-62.02%
Workbooks	9,056	22,235	3,000	2,500	-19,735	-88.76%
Library & Reference Books	26,592	26,500	23,963	27,500	1,000	3.77%
Subscriptions & Periodicals	25,949	20,088	22,839	20,770	682	3.40%
Office/Activity Supplies	257,080	159,124	170,293	157,903	-1,221	-0.77%
Other Supplies-Software	8,045	-	-	-		
Graduation Supplies	9,748	6,650	6,650	6,650		
Total	698,266	608,995	660,520	579,665	-29,330	-4.82%
	2.13%	1.84%	2.00%	1.74%		

400 SUPPLIES AND MATERIALS -NON-INSTRUCTIONAL						
	2015-2016 Actual	2016-2017 Budget- Approved	2016-2017 Projected	2017-2018 Adopted	Variance \$	Variance %
Diesel/Gasoline-Transportation S	43,873	60,600	32,187	32,100	(28,500)	-47.03%
Diesel/Gasoline Vo-Ag	3,467	9,621	9,621	7,600	(2,021)	-21.01%
Gasoline Maintenance	5,953	10,800	9,300	9,500	(1,300)	-12.04%
Maintenance/Custodial Supplies	161,464	135,500	176,500	156,750	21,250	15.68%
Heating-Fuel Oil/Natural Gas	178,878	235,800	194,323	210,500	(25,300)	-10.73%
Totals	393,635	452,321	421,931	416,450	(35,871)	-7.93%
	1.20%	1.37%	1.28%	1.25%		

REGIONAL SCHOOL DISTRICT #14 ADOPTED BUDGET 2017-2018

500 CAPITAL OUTLAY						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Building Improvements	435,812	193,900	268,900	69,500	(124,400)	-64.16%
NHS Renovations	-	673,500	673,500	673,500	-	
Furniture	40,473	8,200	20,593	3,000	(5,200)	-63.41%
Equipment	511,451	426,146	430,960	465,855	39,709	9.32%
Totals	987,736	1,301,746	1,393,953	1,211,855	(89,891)	-6.91%
	3.02%	3.94%	4.22%	3.63%		

600 DUES, LIABILITY INS, DEBT, CAPITAL RESERVE						
	2015-2016	2016-2017	2016-2017	2017-2018		
	Actual	Budget- Approved	Projected	Adopted	Variance \$	Variance %
Dues & Fees	71,238	111,900	101,374	91,627	(20,273)	-18.12%
Property Liability Insurance	135,666	149,018	149,018	153,288	4,270	2.87%
Intramural Sports Insurance	14,950	16,445	17,892	19,800	3,355	20.40%
Principal	280,000	-	-	-	-	
Interest	3,500	-	-	52,722	52,722	
Capital Reserve	327,367	100	100	100	-	
Totals	832,721	277,463	268,384	317,537	40,074	14.44%
	2.54%	0.84%	0.81%	0.95%		

Revenues by Source

	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed	Variance
Revenue Detail					
Agri-Science Tuition	\$ 1,592,993	\$ 1,610,228	\$ 1,589,655	\$ 1,610,228	\$ -
Special Education Tuition-Ag	\$ 224,005	\$ 175,000	\$ 310,250	\$ 325,000	\$ 150,000
Individual Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 5,479	\$ 3,500	\$ 6,000	\$ 6,000	\$ 2,500
Rental Fees	\$ 1,250	\$ 1,000	\$ -	\$ 1,000	\$ -
Prior Year Budget Surplus	\$ 70,159	\$ 70,159	\$ 70,159	\$ -	\$ (70,159)
Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 1,893,886	\$ 1,859,887	\$ 1,976,064	\$ 1,942,228	\$ 82,341
State of Connecticut					
Agri-Science Grant	\$ 1,075,200	\$ 1,113,600	\$ 989,956	\$ 989,956	\$ (123,644)
Transportation Grant	\$ 83,278	\$ -	\$ -	\$ -	\$ -
Adult Ed. Grant	\$ 6,668	\$ 6,546	\$ 5,833	\$ 5,745	\$ (801)
Sub Total	\$ 1,165,146	\$ 1,120,146	\$ 995,789	\$ 995,701	\$ (124,445)
Building Grants-State of Connecticut					
Mitchell & WMS.-Principal					\$ -
Mitchell & WMS.-Interest					\$ -
Refinanced Bond	\$ 97,877	\$ -	\$ -	\$ -	\$ -
Refinanced Interest	\$ 257	\$ -	\$ -	\$ -	\$ -
Unassigned Principal	\$ (18)	\$ -	\$ -	\$ -	\$ -
Sub Total	\$ 98,116	\$ -	\$ -	\$ -	\$ -
Grand Totals	\$ 3,157,148	\$ 2,980,033	\$ 2,971,853	\$ 2,937,929	\$ (42,104)
ECS & Special Education Grant for Bethlehem	\$ 1,300,366	\$ 1,301,953	\$ 1,301,953	\$ 613,695	\$ (688,258)
ECS & Special Education Grant for Bethlehem	\$ 1,051,361	\$ 1,341,249	\$ 1,341,249	\$ 1,522,834	\$ 181,585
Total ECS & Special Education Grants	\$ 2,351,727	\$ 2,643,202	\$ 2,643,202	\$ 2,136,529	\$ (506,673)

Budget Distribution by Member Town

	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed Budget	Variance	% Change
Budget	\$ 32,730,227	\$ 33,028,116	\$ 33,028,116	\$ 33,345,780	\$ 317,664	0.96%
Revenue - Region Only	\$ 3,157,148	\$ 2,980,033	\$ 2,971,853	\$ 2,937,929	\$ (42,104)	-1.41%
Net to Towns	\$ 29,573,079	\$ 30,048,083	\$ 30,056,263	\$ 30,407,851	\$ 359,768	1.20%

Student Enrollment*

Bethlehem	383	368	368	349	(19)	-5.16%
Woodbury	1,198	1,176	1,176	1,196	20	1.70%
Total	1,581	1,544	1,544	1,545	1	0.06%

Student Ratio *

Bethlehem	24.2252%	23.8342%	23.8342%	22.5890%	-1.2452%	-5.22%
Woodbury	75.7748%	76.1658%	76.1658%	77.4110%	1.2452%	1.63%
Total	100.0000%	100.0000%	100.0000%	100.0000%		

* 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	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed Budget	2017-2018 Variance	2017-2018 % Change
Bethlehem	\$ 7,164,130	\$ 7,161,719	\$ 7,163,669	\$ 6,868,828	\$ (292,891)	-4.09%
Woodbury	\$ 22,408,949	\$ 22,886,364	\$ 22,892,594	\$ 23,539,023	\$ 652,659	2.85%
Total	\$ 29,573,079	\$ 30,048,083	\$ 30,056,263	\$ 30,407,851	\$ 359,768	1.20%

Educational Cost Sharing Grant(includes Special Education funding)

Bethlehem	\$ 1,300,366	\$ 1,301,953	\$ 1,301,953	\$ 613,695	\$ (688,258)	-52.86%
Woodbury	\$ 1,051,361	\$ 1,341,249	\$ 1,341,249	\$ 1,522,834	\$ 181,585	13.54%
Total	\$ 2,351,727	\$ 2,643,202	\$ 2,643,202	\$ 2,136,529	\$ (506,673)	-19.17%
Bethlehem-Net	\$ 5,863,764	\$ 5,859,766	\$ 5,861,716	\$ 6,255,133	\$ 395,367	5.52%
Woodbury-Net	\$ 21,357,588	\$ 21,545,115	\$ 21,551,345	\$ 22,016,189	\$ 471,074	2.06%

Costs to Towns -Effect on Mill Rate

	2016-2017	2017-2018	Variance	% Increase
Approved/Proposed Budget	\$ 33,028,116	\$ 33,345,780	\$ 317,664	0.96%
Less: Estimated Revenue	\$ 2,980,033	\$ 2,937,929	\$ (42,104)	-1.41%
Net Education Cost to Towns	\$ 30,048,083	\$ 30,407,851	\$ 359,768	1.20%

	Bethlehem	Woodbury
Percentage of Budget to Each Town	22.5890%	77.4110%
Net Education Cost by Town	\$ 6,868,828	\$ 23,539,023
Assessment Change from 2016-17 Approved Budget	\$ (292,891)	\$ 652,659
Grand list from Assessor's office-est.	374.1 million	1.145 billion
Value of One (1) Mill	\$ 374,100	\$ 1,145,000
Proposed Budget Change in Mills	-0.78	0.57
Mill Rate Impact 2016-2017	19.49	20.24
Projected Mill Rate Impact for Proposed Budget	18.71	20.56
% Changes in Mill Rate	-4.02%	2.82%

**Taxpayer Cost Of Educational Budget Increase
Assessed Value Range of \$150,000 and \$450,000**

	Bethlehem		-0.78		Mills	
Assessed Valuation	\$ 150,000	\$ 225,000	\$ 300,000	\$ 375,000	\$ 450,000	
Annual Tax Increase	\$ (117.44)	\$ (176.16)	\$ (234.88)	\$ (293.60)	\$ (352.31)	
	Woodbury		0.57		Mills	
Assessed Valuation	\$ 150,000	\$ 225,000	\$ 300,000	\$ 375,000	\$ 450,000	
Annual Tax Increase	\$ 85.50	\$ 128.25	\$ 171.00	\$ 213.75	\$ 256.50	