

**PRESENTING THE  
PROPOSED BUDGET**

**2008 - 2009**



**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**MAY 5, 2008**

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**REGIONAL SCHOOL DISTRICT #16  
PROSPECT / BEACON FALLS**

**BOARD OF EDUCATION**

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REGIONAL SCHOOL DISTRICT #16  
PROSPECT / BEACON FALLS

BOARD OF EDUCATION  
PROPOSED BUDGET  
2008 – 2009

QUALITY EDUCATION IN SAFE, WELL-MAINTAINED SCHOOLS

This budget request by the Board of Education, Regional School District #16, is presented in conformity with pertinent statutory requirements and Connecticut State Department of Education regulations with particular reference to C.G.S. 10-46, 10-47 and 10-51.

NOTICE OF DISTRICT MEETING

All electors and citizens who are qualified to vote at town meetings of the town of Beacon Falls and the town of Prospect are hereby notified and warned that a District Meeting of Regional School District #16 will be held on Monday, May 5, 2008 at Laurel Ledge School in the town of Beacon Falls at 7:00 p.m. for the purpose of voting on the 2008 – 2009 proposed budget.

## Dear Voter:

The budget proposal contained in this document supports the region-wide goals that will continue to move the district in the direction of excellence. This budget maximizes student learning in the following ways:

- ▶ Supports student achievement in the schools by providing time, space, funds, and personnel resources to keep class size at the Board of Education recommended level;
- ▶ Improves the instructional program through the purchase of resources in math, language arts, science, social studies, the fine arts, and physical education;
- ▶ Provides resources to improve instructional practices and student assessment in the classroom;
- ▶ Ensures parity between schools and among students;
- ▶ Continues the implementation of the Region's Technology Plan;
- ▶ Maintains buildings and equipment;
- ▶ Funds the capital improvements approved by the voters; and

In order to accomplish these goals, this budget proposal provides the following program improvements:

- ▶ The funding of technology plan in all schools including the fifth phase of replacing equipment previously purchased during building projects;
- ▶ The updating of instructional materials and resources;
- ▶ Special education placements out of district for students who require them;
- ▶ Payment of principal and interest costs on the bonds for the Laurel Ledge, Long River, Community and Woodland Regional High School projects.

Region 16 students have made significant improvements in the CMT's and CAPT's over the last several years indicating strong performance in reading, writing, and mathematics. We continue to improve while keeping per-pupil costs below state average. The latest Strategic School Profiles published by the State (based upon the audited financial data from the 2006 – 2007 school year) show how the Region's Net Current Expenditures Per Pupil compare with both the State and our District Reference Group (DRG):

Region 16	\$10,108	Rank:151 of 169 Towns
State Average	\$11,864	
DRG Average	\$11,375	

The most current State data (06-07) also reflects the Region's spending patterns in the following categories:

CATEGORY	REG #16		All K-12	STATE	DRG
	Per Pupil	Avg. \$	Avg. \$	Avg. \$	Avg. \$
Salaries		6,485	7,758	7,749	7,267
Benefits		1,426	1,941	1,930	1,806
Instructional Supplies		157	205	206	217
Educational Media Supplies		65	43	43	39
Instructional Equipment		54	57	59	84
Purchased Services		1,698	1,448	1,488	1,619
Other		458	544	543	571
Instructional Programs		5,863	7,392	7,417	6,958
Pupil and Instructional Support		1,374	1,204	1,185	1,174
School Based Administration		579	701	701	684
General Administration		572	588	594	579
Plant Services		1,141	1,320	1,315	1,301
Debt Service		1,716	1,798	1,809	1,897
Special Education Transportation		10,856	6,542	6,598	10,565
Regular Education Transportation		437	520	524	523
Total Transportation		655	614	623	678

The proposed 2008 – 2009 budget has a bottom-line total of \$36,488,030 and represents a \$1,838,194 or 5.31% increase over last year's budget. The increase can be divided into four major categories:

- ▶ The increasing costs of transportation and tuition have resulted in an increase of \$274,861.
- ▶ Contractual costs that cover wage contracts for administrators, certified personnel, and support personnel as well as purchased services make up the majority of the increase to the budget. This increase reflects 3.42% of the overall increase and totals \$1,188,621.
- ▶ The increasing costs of utilities and operations of the plant have resulted in an increase of \$257,128.
- ▶ The remaining change to the proposed budget is a net increase of \$117,816

As you review this budget, you will see that we have tried to be sensitive to the fiscal limitations of Prospect's and Beacon Falls' citizens and the cut back in state aid while meeting the ever-growing needs of the students within our district. The goal of this budget is to maintain a safe and appropriate Pre-Kindergarten through Grade 12 educational environment that will foster high achievement and help each student to succeed in school. I thank you for your consideration of these requests.

Sincerely,

James Agostine,  
Superintendent of Schools

# WHERE THE MONEY GOES



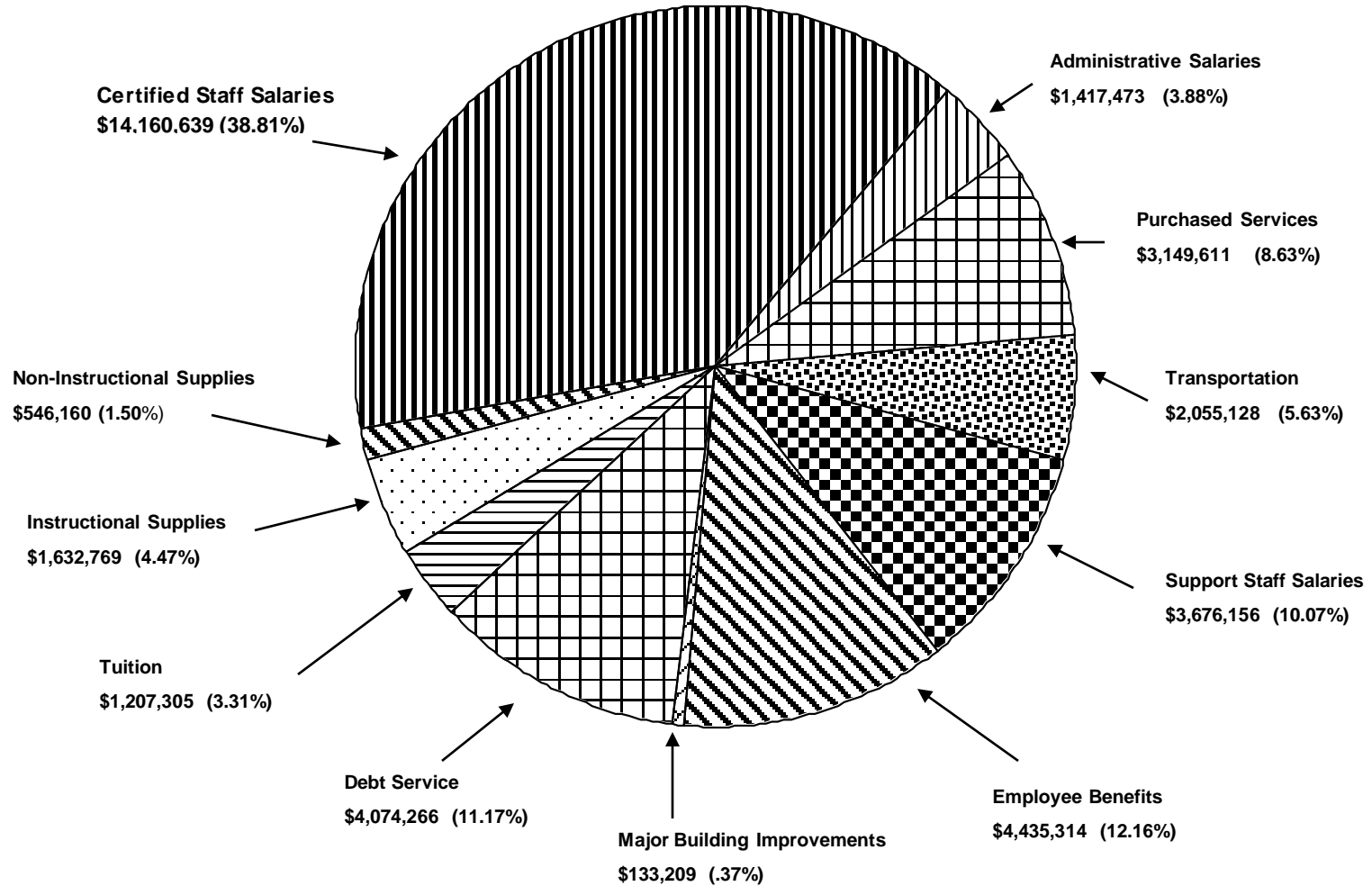
**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**APRIL 9, 2008**

# WHERE THE MONEY GOES

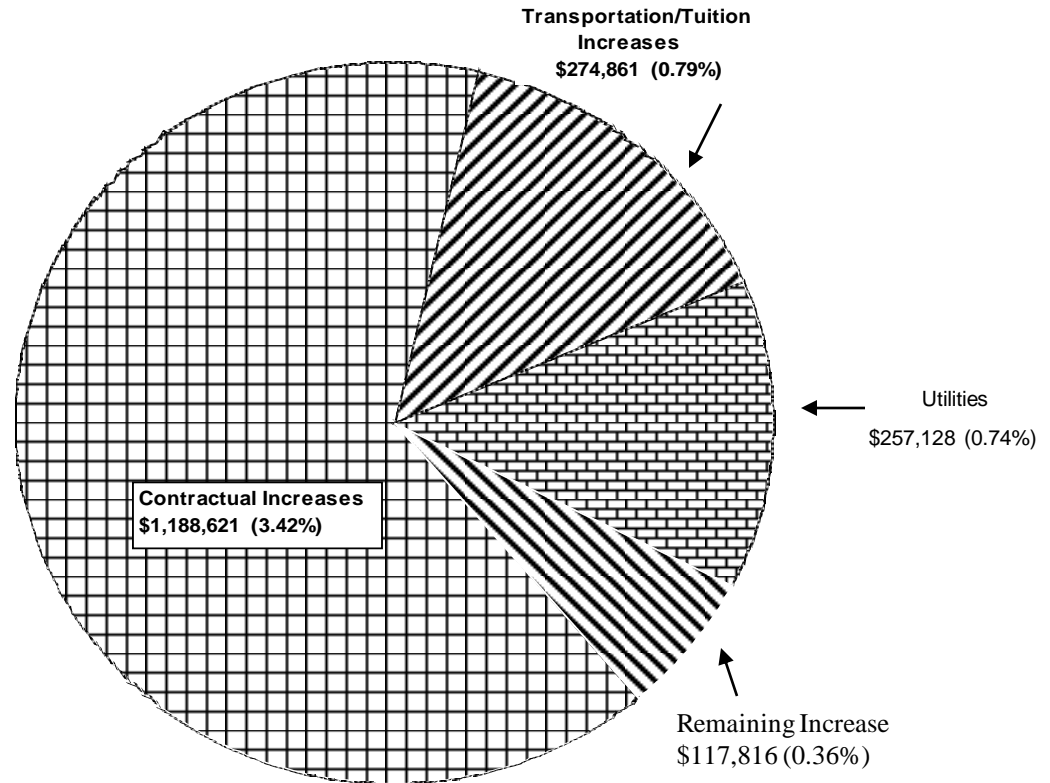
(TOTAL DOLLARS \$36,488,030)



# BUDGET INCREASES BY CATEGORY

The proposed 2008 – 2009 budget has a bottom line total of \$36,488,030, and represents a \$1,838,194 or 5.31% increase over last year's budget. The increase can be divided into four major categories:

- Increases in utilities equals \$257,128.
- Contractual costs that are covered by wage contracts for administrators, certified personnel and support personnel equals \$1,188,621.
- Increase in transportation & tuition equals \$274,861.
- The remaining change is an increase of \$117,816.



# MINIMUM EXPENDITURE REQUIREMENT (MER)

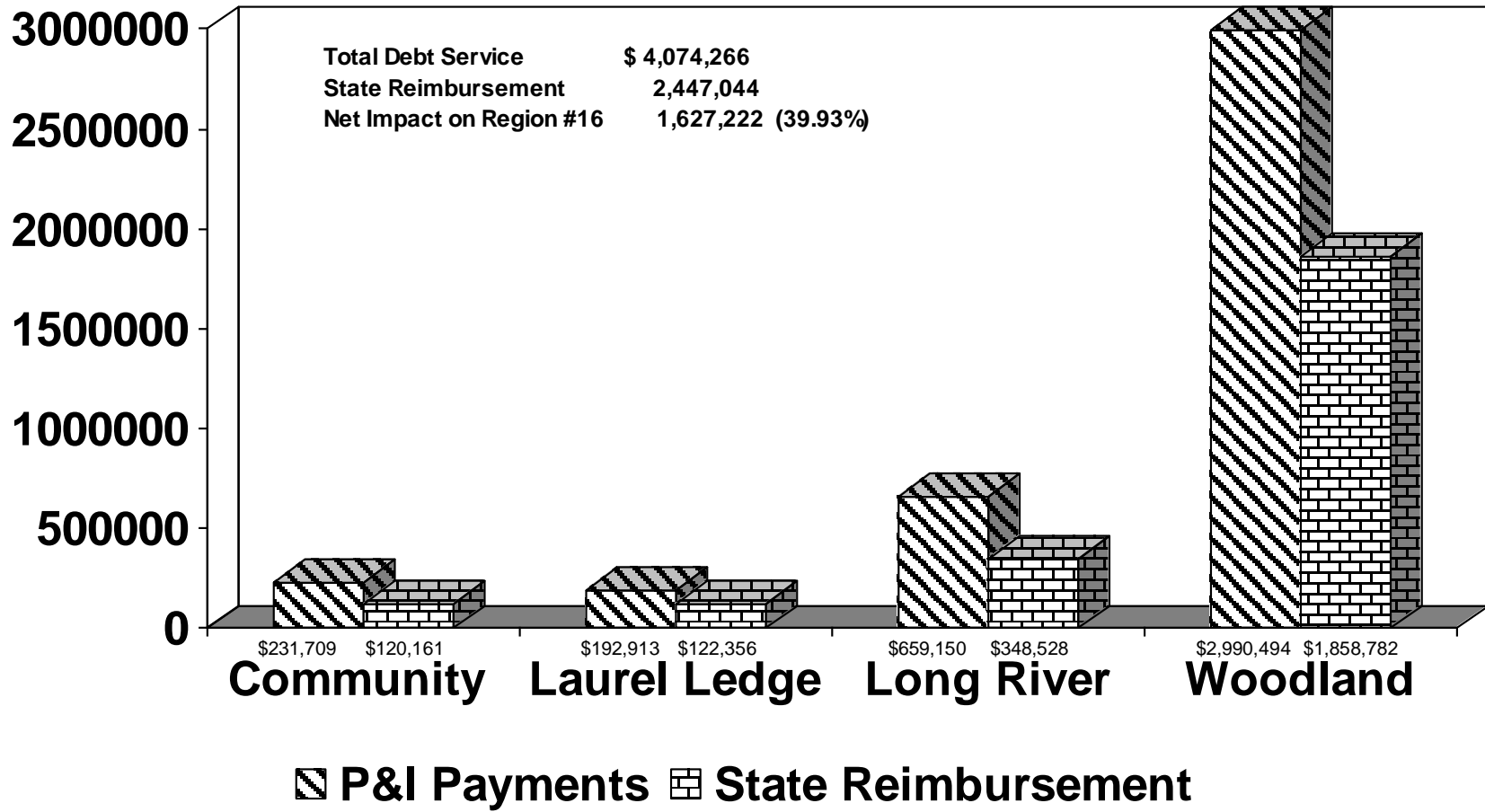
## Regular Program Expenditures (RPE)

### Proposed 2008 – 2009 Budget

1.	Total 2008 – 2009 Budget		\$36,488,030
2.	Less Non-Educational Expenditures		
	Food Services	54,708	
	Adult Education	5,500	
	Debt Service	4,074,266	
	Educational Services to the Blind	20,000	<u>( 4,154,474)</u>
	Adjusted Expenditures		\$32,333,556
3.	Less Reimbursable Transportation		
	Public Transportation	2,049,075	
	Less Special Ed Transportation	( 668,645)	<u>1,380,430</u>
	Adjusted Expenditures		\$30,953,126
4.	Less Special Education Expenditures		<u>( 6,008,928)</u>
5.	Total Regular Program Expenditures (RPE)		\$24,944,198
6.	Minimum Expenditure Requirement (MER) assigned by State		\$19,077,580

**Debt Service:** In the past six years, Region 16 has made extensive additions and renovations to the schools and funded these projects through bonds. A bond is much like a mortgage and each year we must pay back a portion of the amount borrowed (principal) and the interest on the amount borrowed. These payments are called debt service.

Because these building projects are necessary to the education of students, they have been approved by the State of Connecticut and given a reimbursement rate. The reimbursement rate is the percentage of the cost of the project that the State is willing to give back to the Region in the form of yearly grant payments. These grant payments include reimbursement for both the principal and interest payments made by Region 16. The graph below compares this year's Principal and Interest payments to the reimbursement from the State.



## REGION 16 DEBT SERVICE

4/9/2008

Fiscal Year Ending	Combined		Laurel Ledge Bonds		Long River Bond		Community Bond		High School Bond		Combined Net Cost
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2009	2,775,000	1,299,266	134,904	58,009	460,944	198,206	204,648	27,061	1,974,504	1,015,990	1,627,223
2010	2,450,000	1,181,154	139,503	51,938	476,658	177,463	56,511	21,039	1,777,328	930,713	1,427,855
2011	2,440,000	1,074,569	154,833	45,660	529,038	156,014	62,721	18,496	1,693,408	854,398	1,382,707
2012	2,405,000	968,239	151,256	38,693	516,816	132,207	61,272	15,674	1,675,656	781,663	1,325,809
2013	2,400,000	854,925	150,745	31,130	515,070	106,366	61,065	12,610	1,673,120	704,818	1,277,572
2014	2,395,000	740,706	150,234	23,593	513,324	80,613	60,858	9,557	1,670,584	626,943	1,228,984
2015	2,390,000	625,581	149,723	16,081	511,578	54,947	60,651	6,514	1,668,048	548,039	1,180,044
2016	2,355,000	510,706	146,146	8,595	499,356	29,368	59,202	3,482	1,650,296	469,262	1,119,675
2017	1,925,000	396,425	36,792	1,288	125,712	4,400	14,904	522	1,747,592	390,216	906,178
2018	1,925,000	304,688							1,925,000	304,688	867,774
2019	1,925,000	205,750							1,925,000	205,750	826,945
2020	1,925,000	103,250							1,925,000	103,250	784,671
<b>Total</b>	<b>\$27,310,000</b>	<b>\$8,265,259</b>	<b>\$1,214,136</b>	<b>\$274,987</b>	<b>\$4,148,496</b>	<b>\$939,584</b>	<b>\$641,832</b>	<b>\$114,956</b>	<b>\$21,305,536</b>	<b>\$6,935,730</b>	<b>13,955,437</b>

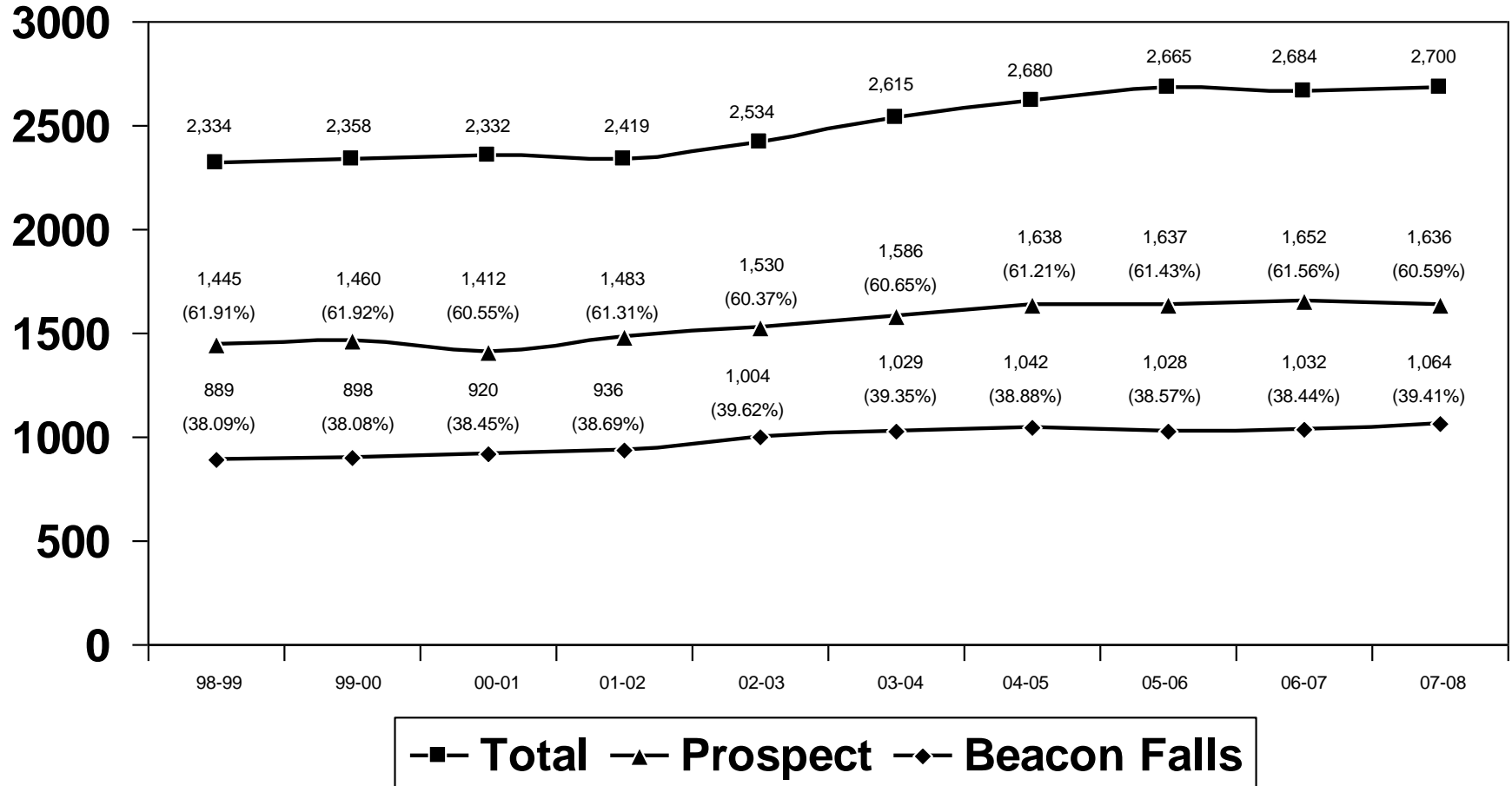
## TUITION COSTS 2008 - 2009

<u><b>PUBLIC REGULAR EDUCATION</b></u>	<u>2007 – 2008</u>	<u>2008 – 2009</u>	<u>CHANGE</u>	<u>SUMMER SCHOOL</u>	<u>TUITION</u>
Ansonia Alternative Education	2	5	3	0	\$ 65,625
Nonnewaug High School	10	11	1	0	\$ 92,308
<u><b>PRIVATE REGULAR EDUCATION</b></u>					
Phoenix School	5	2	-3	0	\$40,131
<u><b>PUBLIC SPECIAL EDUCATION</b></u>					
Nonnewaug High School	0	1	1	0	\$ 5,602
ACES	3	3	0	\$13,214	\$143,412
C.E.S.	1	0	-1		0
CREC	1	2	1	\$ 2,514	\$ 82,707
Rotella Magnet School	1	1	0	\$ 1,300	\$ 1,890
Maloney Magnet School	2	3	1	0	\$ 4,142
<b>TOTAL PUBLIC SPECIAL EDUCATION</b>					<b>\$253,482</b>
<u><b>PRIVATE SPECIAL EDUCATION</b></u>					
Bennington School (VT)	1	0	-1	0	\$ 0
CCCD	1	1	0	\$ 6,074	\$ 85,262
Foundation Inc.	1	2	1	\$ 5,513	\$115,763
Gateway Community College	0	1	1	0	\$ 40,572
Hall Brook	0	1	1	\$ 6,300	\$ 38,010
Harmony Hill School	0	1	1	0	\$ 51,017
High Roads	1	2	1	\$ 5,187	\$ 0
Hill Crest Education Center (MA)	1	1	0	0	\$ 57,711
Hope Academy	1	0	-1	0	\$ 0
Phoenix School	2	2	0	0	\$ 74,404
Raymond Hill School	1	0	-1	0	\$ 0
St. Vincent's	1	0	-1	0	\$ 0
The Learning Center, Cromwell	1	0	-1	0	\$ 0
Wellspring School	1	0	-1	0	\$ 0
Wheeler Clinic	0	1	1	0	\$ 47,880
Woodhouse Academy	0	1	1	0	\$ 51,870
Pre School for Audio logical Impaired	1	1	0	\$ 5,511	\$ 37,770
Unanticipated Placements	3	3	0	0	\$150,000
<b>TOTAL PRIVATE SPECIAL EDUCATION</b>					<b>\$778,844</b>

# REGIONAL SCHOOL DISTRICT #16

## ENROLLMENT TRENDS

### SCHOOL YEARS 1998 / 1999 THROUGH 2007 / 2008



# **MAJOR INCREASES IN THE BUDGET**



**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**APRIL 9, 2008**

# BUDGET IMPACT FOR PROPOSED STAFF CHANGES

## District Wide - Does Not Include High School

4/9/2008

Position - Certified Staff	SALARY	FICA	MEDICAL	TOTAL
Director of Curriculum	108,008	1,566	13,398	122,972
One 1st Grade Teacher @ Algonquin	48,500	703	13,398	62,601
Reduce One 2nd Grade Teacher @ Algonquin	(48,500)	(703)	(13,398)	(62,601)
Reduce One 3rd Grade Teacher @ Algonquin	(48,500)	(703)	(13,398)	(62,601)
Reduce One 4th Grade Teacher @ Community	(48,500)	(703)	(13,398)	(62,601)
One 5th Grade Teacher @ Community	48,500	703	13,398	62,601
One 1st Grade Teacher @ Laurel Ledge	48,500	703	13,398	62,601
3rd Grade Teacher @ Laurel Ledge	48,500	703	13,398	62,601
Reduce One 4th Grade Teacher @ Laurel Ledge	(48,500)	(703)	(13,398)	(62,601)
One Full Time Suspension Monitor @ Long River/WRHS	19,450	282	-	19,732
<b>Sub Total - Certified Staff</b>	<b>127,458</b>	<b>1,848</b>	<b>13,398</b>	<b>142,704</b>
Position - Non Certified Staff	SALARY	FICA	PENSION/ MEDICAL	TOTAL
Two Full Time Special Education Instructional Aides @ Laurel Ledge	36,584	2,799	28,016	67,399
Additional Summer Custodian for Maintenance Section	3,965	303	-	4,268
<b>SUB TOTAL - Non Certified Staff</b>	<b>40,549</b>	<b>3,102</b>	<b>28,016</b>	<b>71,667</b>
<b>TOTAL ALL ADDITIONS</b>	<b>168,007</b>	<b>4,950</b>	<b>41,414</b>	<b>214,371</b>

# BUDGET IMPACT FOR PROPOSED STAFF CHANGES

## High School

4/9/2008

<b>Position - Certified Staff</b>	<b>SALARY</b>	<b>FICA</b>	<b>MEDICAL</b>	<b>TOTAL</b>
One Full time English Teacher	48,500	703	13,398	62,601
One Full Time Suspension Monitor @ Long River/WRHS	19,450	282	-	19,732
One Stipend for Unified Sports Coach	2,461	36	-	2,497
<b>Sub Total - Certified Staff</b>	<b>70,411</b>	<b>1,021</b>	<b>13,398</b>	<b>84,830</b>
<b>Position - Non Certified Staff</b>	<b>SALARY</b>	<b>FICA</b>	<b>PENSION/ MEDICAL</b>	<b>TOTAL</b>
<b>Sub Total - Non Certified Staff</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL ADDITIONS</b>	<b>70,411</b>	<b>1,021</b>	<b>13,398</b>	<b>84,830</b>

**2007-2008**

**WAGE/BENEFIT COSTS**

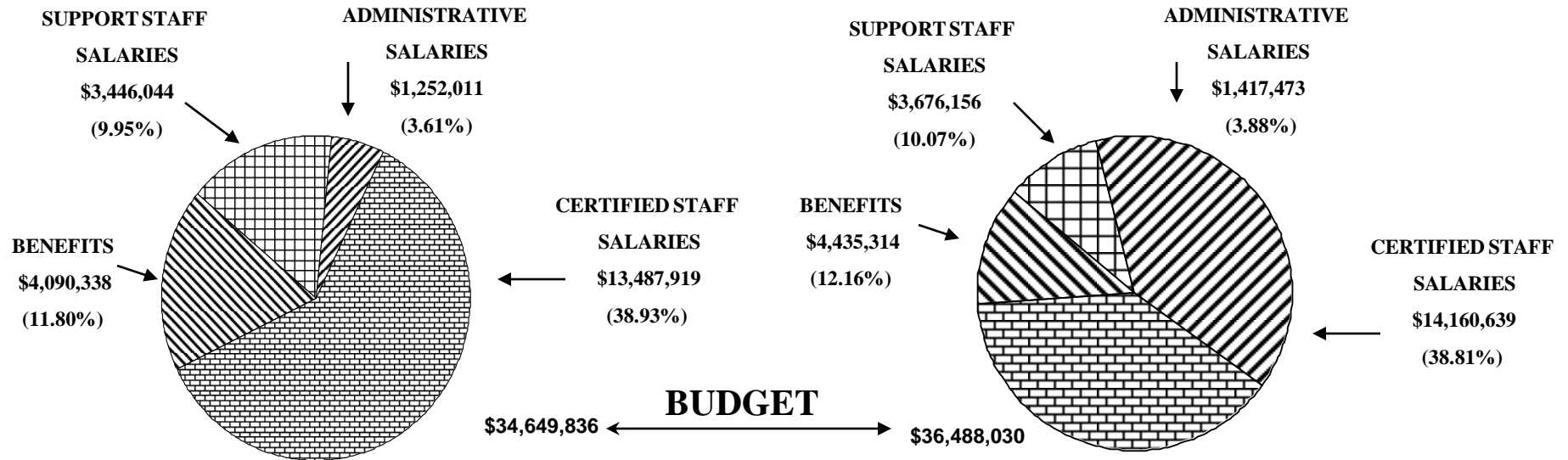
**2008-2009**

\$22,276,312  
(64.28%)

**TWO YEAR COMPARISON**

\$23,689,582  
(64.92%)

**TOTAL**



ADMINISTRATORS	\$ 1,252,011
TEACHERS	\$12,889,571
CLASSROOM AIDES	\$ 702,284
CAFETERIA AIDES	\$ 86,531
MEDIA CENTER	\$ 346,550
EXTRA CURRICULAR	\$ 311,162
SUBSTITUTES	\$ 298,000
SCHOOL NURSES	\$ 217,816
CENTRAL OFFICE	\$ 315,832
SECRETARIES	\$ 608,709
CUSTODIANS	\$ 1,098,507
SECURITY	\$ 69,815
<b>TOTAL SALARIES</b>	<b>\$18,196,788</b>

ADMINISTRATORS	\$ 1,417,473
TEACHERS	\$13,582,785
CLASSROOM AIDES	\$ 738,401
CAFETERIA AIDES	\$ 85,413
MEDIA CENTER	\$ 358,519
EXTRA CURRICULAR	\$ 307,854
SUBSTITUTES	\$ 270,000
SCHOOL NURSES	\$ 274,731
CENTRAL OFFICE	\$ 329,714
SECRETARIES	\$ 643,953
CUSTODIANS	\$ 1,165,118
SECURITY	\$ 80,307
<b>TOTAL SALARIES</b>	<b>\$19,254,268</b>

# REVENUE



**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**APRIL 9, 2008**

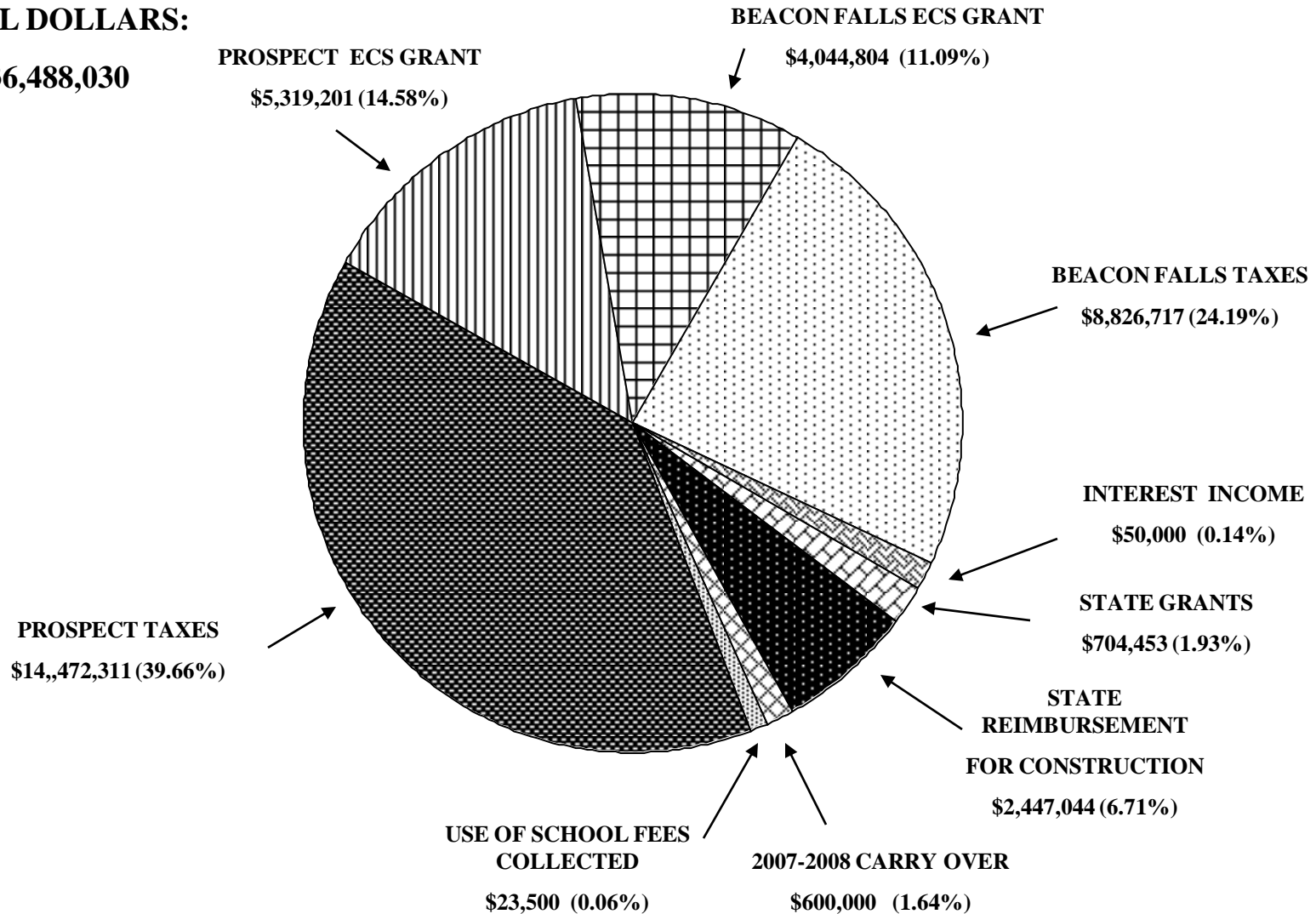
**SOURCES OF  
OPERATING REVENUE  
WHERE THE MONEY  
COMES FROM  
TOTAL DOLLARS:**

**\$36,488,030**

Region 16's revenues come from three sources

- State grants which come directly to Region 16
- Various funds which are received from sources such as interest earned, carry over funds from the previous year and use of building fees collected.
- The Towns of Prospect and Beacon Falls from town tax revenues and the ECS grant the towns receive from the State.

The following graph shows the distribution of these funds



In order to determine the expenses to be paid by member towns of the Region, the net expenses are calculated by taking the total expenditures required and subtracting the revenue from State and local sources.

**ESTIMATED NET EXPENSES TO BE PAID BY MEMBER TOWNS**

**PROPOSED 2008 – 2009 BUDGET**

<b>1. Budget</b>		<b>\$36,488,030</b>	
<b>2. Less State / Federal Grants to Region 16</b>			
<b>Transportation</b>		<b>352,505</b>	
<b>Special Education</b>		<b>350,000</b>	
<b>Adult Education</b>		<b>1,948</b>	
<b>Expenses -- Sub-Total</b>			<b><u>704,453</u></b>
			<b>\$35,783,577</b>
<b>3. Less State Reimbursement for:</b>			
<b>Laurel Ledge School Principal &amp; Interest</b>		<b>119,573</b>	
<b>Long River Middle School Principal &amp; Interest</b>		<b>348,529</b>	
<b>Community School Principal &amp; Interest</b>		<b>120,161</b>	
<b>Woodland Regional High School Principal &amp; Interest</b>		<b>1,858,781</b>	
<b>Expenses -- Sub-Total</b>			<b><u>2,447,044</u></b>
			<b>\$33,336,533</b>
<b>4. Less Estimated Interest Income</b>			<b><u>50,000</u></b>
			<b>\$33,286,533</b>
<b>5. Less Use of Schools Fees Collected</b>			<b><u>23,500</u></b>
			<b>\$33,263,033</b>
<b>6. Less Anticipated 2007 – 2008 General Fund Carry-over</b>			<b><u>600,000</u></b>
			<b>\$32,663,033</b>

Then, the remaining balance is divided between the two towns based upon the actual student enrollment. The proportion for this assessment is as follows: Beacon Falls – 39.407% and Prospect – 60.593%. These proportional payments represent the Net Cost to each member town.

# NET COST TO MEMBER TOWNS

<b>Total Net Expenses:</b>	<b>\$32,663,033</b>	
<b>Enrollment:</b>	<b>2,700</b>	
<b>Proportioned Enrollment:</b>		
<b>Beacon Falls:</b>	<b>1,064</b>	<b>39.407%</b>
<b>Prospect:</b>	<b>1,636</b>	<b>60.593%</b>

**Proportioned Net Expenses to Member Towns:**

	<u>Beacon Falls</u>	<u>Prospect</u>	<u>Total</u>
	<b>\$12,871,521</b>	<b>\$19,791,512</b>	<b>\$32,663,033</b>
<b>Less ECS Grant</b>	<b>\$ 4,044,804</b>	<b>\$ 5,319,201</b>	<b>\$ 9,364,005</b>
<b>Net Cost to Towns:</b>	<b>\$ 8,826,717</b>	<b>\$14,472,311</b>	<b>\$23,299,028</b>

**New Increase / Decrease to Member Towns:**

	<u>2007 – 2008</u>	<u>2008 – 2009</u>	<u>Change</u>	<u>% of Increase</u>
<b>Beacon Falls:</b>	<b>\$ 7,914,467</b>	<b>\$ 8,826,717</b>	<b>\$ 912,250</b>	<b>11.53%</b>
<b>Prospect:</b>	<b>\$13,776,245</b>	<b>\$ 14,472,311</b>	<b>\$ 696,066</b>	<b>5.05%</b>

# **THE BUDGET**

## **AN EXPLANATION**



**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**APRIL 9, 2008**

## **Budget Building Notes:**

Personnel: The district office prepares a class size listing that depicts current class sizes and projects the next year's enrollment. The listing for the projected year depicts what the class sizes would be with the same number of teachers, one more teacher and one less teacher. The Business Manager sends the list to the Principals who indicate the number of teachers they want, the Superintendent reviews the Principals' requests and weighs them against the BOE guidelines for elementary class sizes. After this, the Business Manager will budget the salary account based on the Superintendent's recommendation. For the middle and high school, the Principals give the Superintendent their recommended staffing and written justification to support any changes to current staff. For non certified staff in all schools, the Principals submit requests for changes in staffing to the Superintendent for her review. The Business Manager also prepares a salary budget by placing all certified staff on the proper grade and step. He further determines all the hourly wages for the non certified staff and projects the total personnel budget.

Local Control accounts which are provided to purchase the consumable supplies for the classrooms such as paper, books, etc is determined by utilizing the projected enrollment for each school and multiplying a cost per pupil times that projection. The Superintendent utilizes historical data to determine what the per pupil cost will be.

Each Principal will submit a list of non consumable materials such as furniture and fixtures and both instructional and non instructional equipment. They will indicate if the item is a replacement item or new. Each request will provide a justification for the need to the Superintendent. There is no restriction on what the Principals can submit in this category. The Superintendent meets with each Principal to review their requests and submits the requests to the BOE Budget Sub Committee for their determination if the item will be included in the initial budget submitted to the full BOE.

Pupil Service Director submits a list of all students receiving out-of-district schooling and projects what the cost will be based on the services received by the individual student. This will also include the cost of bussing the student, if required. In addition, the Director will submit any personnel requests for special education teachers and related specialists to the Superintendent.

The Director of Technology will meet with each Principal and the Director of Pupil Services to determine the technology requirements for each school. He has developed a five-year plan for purchasing new equipment and replacing existing equipment at each school. In addition, he will submit to the Superintendent any requests for personnel.

The Supervisor of Maintenance meets with each Principal to determine any special maintenance requirements for the schools. He will also will review with the Business Manager all requests submitted by the Principals for maintenance related equipment. The Business Manager will get estimated costs for these items and submit them to the Superintendent. The Superintendent will meet with each Principal, with the Business Manager present, and determine which items to submit to the BOE Budget Sub Committee for their consideration.

The Business Manager will estimate the costs for all utilities for the Region. He utilizes past data and trends to establish the budget for these items. He also works with the insurance carriers to determine the estimated costs for insurance.

The Business Manager will take the input from the Superintendent after meeting with the Principals and establish a budget to be presented to the Board of Education. The Board of Education Budget Sub Committee will review the decisions made by the Superintendent and Business Manager before they submit the initial budget to the BOE.

The BOE will conduct workshops to discuss the Superintendent's recommended budget. At the first workshop, they will meet with the administrators to review their requests. The Board will direct the Superintendent to make changes to the budget after they have reviewed it in detail.

The Business Manager then will finalize the budget to be presented to the public at a hearing. The BOE will decide after the hearing whether to make any other changes to the budget. The budget is then presented to the voters for a vote.

## AN EXPLANATION OF THE BUDGET STRUCTURE

The state of Connecticut dictates the format that school systems must use to record budget expenditures. Because the State monitors our revenues and expenditures through an on-line computer system, this format cannot be changed. The following may be helpful for you as you review the budget document.

- Function refers to the specific program in which the expenditure is made. For example: special programs, Improvement of Instruction and student transportation services are some of the “Functions” of our budget.
- A four-digit number identifies the Function category. For example: any expenditure which begins with 1100 refers to the regular program, and 2130 begins all health service expenditures.
- Object refers to the type of item being “purchased”. Each object (item) has a three-digit identification code. For example, all salaries have a three digit code. Certified salaries are identified by the object code 111. Non-certified staff is object 112. Different objects have different codes.
- A brief explanation of the functions is listed below:

**1100 Regular Program:** This is where the salaries and benefits are listed for all staff that work directly with the students in the regular classrooms grades K – 12. In addition, the supplies to teach the children are included here, such as text books, work books and general supplies. Furniture and equipment used in the classrooms are also included here.

**1200 Special Programs:** Same as above except this is to support the special education students in the classrooms whether they are integrated in a regular classroom or in a self contained resource room. In addition, the aides that assist the teachers in their classrooms are budgeted here.

**2113 Social Work Services:** This is the area that salaries, benefits, supplies, and equipment for the schools’ social workers is carried. The social workers work with teachers and families and students in all grade levels and deal with individuals who may be having problems in the classroom or in their interactions with other students.

**2120 Guidance Services:** This is the area that salaries, benefits, supplies, and equipment for the schools’ guidance counselors is budgeted. The guidance counselors work with teachers and students in all grade levels to assist children in decisions in the classrooms. At the high school level, they work with students on course selections and in preparing for their post high school decisions, such as colleges or career choices.

**2130 Health Services:** This is where all costs related to the health of the students are budgeted. These include the nurses’ salaries and benefits and the supplies they require to tend to minor health problems with the children.

**2140 Psychological Services:** This is the area that salaries, benefits, supplies, and equipment for the schools’ psychologists is carried. The school psychologists work with teachers and families and students in all grade levels and deal with individuals who may be having problems in the classroom that are psychologically related.

## AN EXPLANATION OF THE BUDGET STRUCTURE - Continued

- 2150 Speech/Audio Services:** This is the area for the salaries and benefits for those teachers who work with children that are having speech problems.
- 2210 Improvement of Instruction:** This function includes the area of purchasing all new and replacement technology equipment. It also includes the costs of sending staff to conferences and for contracting individuals to provide professional development programs.
- 2220 Education Media Services:** This is the area that covers all the costs associated with the schools libraries. It includes the salaries of the certified librarian at the high school and the non certified librarians at the other schools. It also includes the budget for all library books and equipment.
- 2310 Board of Education Services:** This is a broad range of budget items including unemployment compensation insurance and the Region's liability insurance. In addition, it includes the cost of the board clerk to record the Board of Education meetings, and the cost of the people that are required to run referendums. The graduation expenses are included in this category as well as legal fees incurred by the Region. There is also a line item to cover unplanned emergencies such as repairs to boilers etc.
- 2320 Office of Superintendent Services:** The salary of the Superintendent and the Superintendent's secretary are included here, as well as the supplies and equipment for the office. In addition, the telephone charges for the district office are budgeted here.
- 2330 Special Area Administration:** The Director of Pupil Services and her staff are budgeted in this function. This office is in charge of all special education functions including the arrangement of tuition and bussing for special needs students. The costs for supplies and equipment related to this office are included in this function.
- 2410 Office of Principal Services:** This is the budget area for the Principals of the schools and their support staff. It includes the supplies and equipment for their offices and expenses related to their conferences and travel.
- 2510 Fiscal Services:** This is the cost for the support staff in the district office. It includes payroll, accounts payable section, the benefits coordinator and the Business Manager. The cost of the annual audit required by state law is included here, as well as the costs for financial accounting software and related equipment.
- 2540 Printing and Publications and Duplicating:** All postage related to the district office and all bulk mailing done for the schools and printing for all the schools is budgeted in this category.
- 2600 Operations and Maintenance of the Plant:** The costs of maintaining the school facilities is budgeted here. This includes all utilities (water, gas, oil and electricity). The salaries and benefits for all the school custodians and the maintenance personnel are included in this function. The equipment and supplies for the custodians are also included. All contracts for professional services required to maintain equipment and make repairs to the buildings beyond the capability of the maintenance personnel is budgeted here.
- 2620 Care and Upkeep of Grounds:** The costs for snow removal, grass mowing, field maintenance, and rubbish removal is included here.

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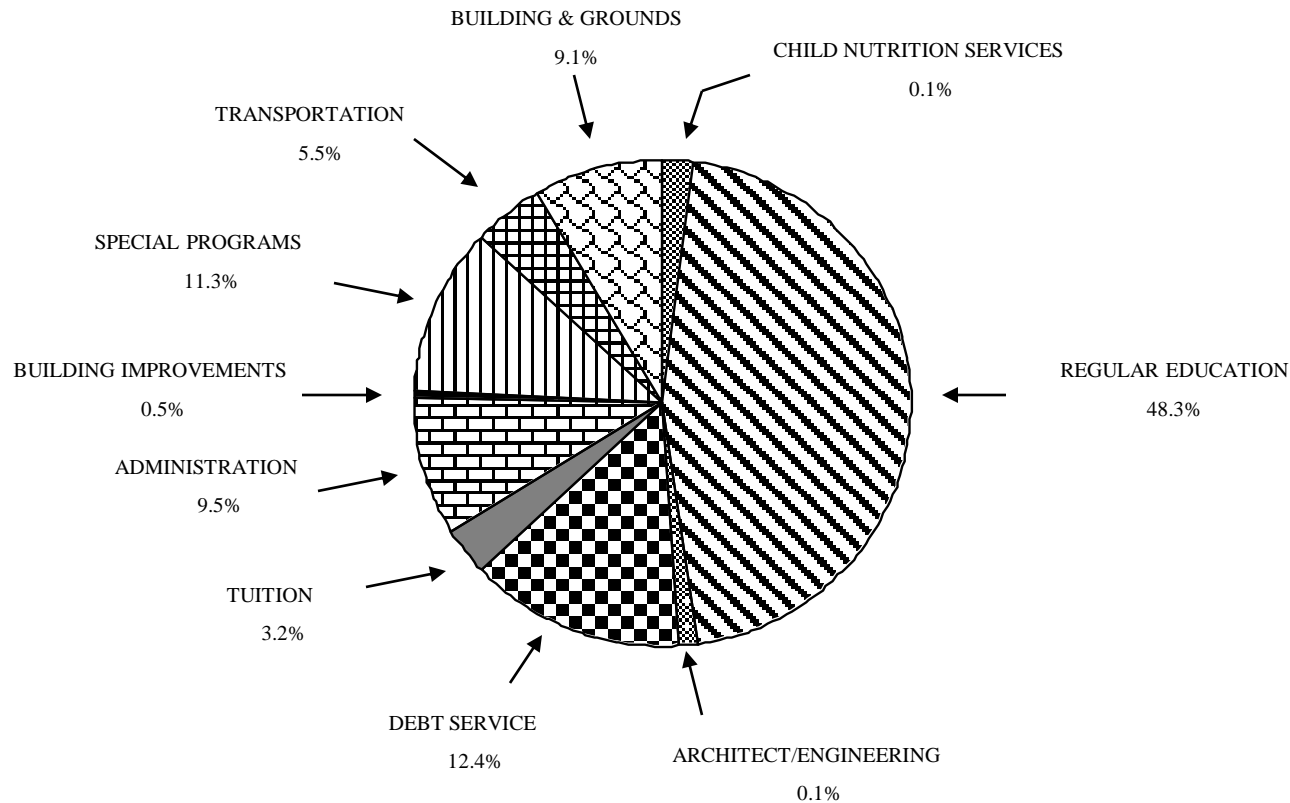
## AN EXPLANATION OF THE BUDGET STRUCTURE - Continued

- 2650 Vehicle Operations and Maintenance:** All costs associated with the Regions two vehicles is included here, such as fuel, repairs, and vehicle insurance.
- 2660 Security Services:** This includes the salaries and benefits of the hall monitors for the high school. Also included is the cost of ADT to monitor the security systems and fire alarms at the schools. Events that require the services of police and firemen, based on attendance, is budgeted here.
- 2700 Student transportation Services:** This function includes the budget for all costs associated with the transportation of students to school.
- 2710 Supervision Transportation Services:** This is the stipend paid to the person that is the coordinator of bussing services for the Region.
- 3100 Food Services:** The Region pays the costs of medical benefits for the cooks in the schools and makes an annual contribution to the fund that is used to offset the costs of new and replacement equipment for the food service operation. The actual salaries for the cooks, the supplies and equipment are paid for out of the receipts from the sale of meals and the grants received from the federal and state programs.
- 3200 Other Enterprise Operations:** This is the area that budgets for extra curricular activities such as salaries and benefits for sports coaches and stipends for personnel who run clubs and after school activities. It also includes all the costs for the sports programs such as uniforms and equipment as well as the costs for bussing the teams to events and the costs of referees.
- 4300 Architect and Engineering Services:** This is where we would pay for any costs associated with hiring architects and engineers to do work on planning for building projects. Once a project is approved at referendum, the costs are then rolled into the project so this would cover pre-referendum costs such as evaluating property, doing surveys, conducting test drilling for ledge etc.
- 4400 Educational Specs and Development:** We have never budgeted or utilized this account but it would be used if the Region hired a firm to write education specifications for a school building project. Region 16 has always done this with our own staff.
- 4500 Building Acquisition and Construction:** Any costs associated with purchasing property or existing buildings would be budgeted here. Also the cost of leasing property such as the district office is budgeted here.
- 4600 Building Improvements:** This is used for minor construction projects that are not submitted to the State Department of Education for reimbursement. This includes things such as replacing the floor at Community School and installing new lockers at schools etc. Normally the items budgeted here are in excess of \$2,000.
- 5100 Debt Service:** The total cost of our bonded indebtedness for building projects it budgeted here. The amount that is received as reimbursement from the state is listed under our revenue section. Currently we are paying for projects at all schools with the exception of Algonquin.
- 6100 Tuition:** The costs to send students to schools outside the region are included here. This would be for students attending the Vocational Agriculture program, Alternative Education for high school students and for special needs students whose educational needs cannot be met with the resources available in our schools.

**For practical purposes, the budget can be divided into ten major components:**

- The Regular Education Program;
- Debt Service on Capital Projects;
- Special Education Program and Student Support Services;
- Building and Grounds;
- Building Improvements;
- High School/Special Education Tuition Costs;
- Administration;
- Student Transportation;
- Child Nutrition Services;
- Architectural and Engineering Services

**The graph indicates the fiscal impact of each of these ten components on the 2007 – 2008 proposed budget.**



# **LINE ITEM BUDGET**



**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**APRIL 9, 2008**

**REGIONAL SCHOOL DISTRICT #16  
2008-09 PROPOSED BUDGET**

AS OF: 4/9/08

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 APPROVED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b><u>FUNCTION 1100 REGULAR EDUCATION</u></b>				
OBJECT 111	SALARIES, CERTIFIED STAFF	10,409,964	10,290,357	10,966,357
OBJECT 112	WAGES, SUPPORT STAFF	158,251	145,199	166,670
OBJECT 117	WAGES, HOMEBOUND/TUTORIAL	28,500	31,212	30,000
OBJECT 122	WAGES, SUBSTITUTE TEACHERS	263,000	243,035	245,000
OBJECT 142	SALARY, SUMMER SCHOOL, CERT. STAFF	0	0	0
OBJECT 144	SALARY, ADULT EDUCATION COORDINATOR	3,244	3,244	3,374
OBJECT 210	MEDICAL BENEFITS INSURANCE	1,887,298	1,878,582	2,093,777
OBJECT 220	FICA	165,426	163,683	172,954
OBJECT 230	RETIREMENT BENEFITS	4,101	3,568	4,416
OBJECT 300	PURCHASED PROF & TECH SERVICES	3,000	3,000	3,000
OBJECT 341	DATA PROCESS & SCORING	0	19,252	20,000
OBJECT 432	REPAIR OF EQUIPMENT, INSTRUCTIONAL	3,525	3,525	1,200
OBJECT 433	REPAIR OF EQUIPMENT, NON-INSTRUCT	21,020	21,020	8,462
OBJECT 582	TRAVEL - LOCAL	2,500	0	3,500
OBJECT 609	DISTRICT WIDE TESTING	0	378	0
OBJECT 611	PROGRAM SUPPLIES	188,991	188,991	190,796
OBJECT 614	AUDIO VISUAL SUPPLIES	14,850	14,850	12,910
OBJECT 615	SUMMER SCHOOL SUPPLIES	23,100	22,828	20,163
OBJECT 616	EXTRA CURRICULAR SUPPLIES	7,400	5,835	7,400
OBJECT 641	TEXTBOOKS	79,564	79,564	95,539
OBJECT 642	WORKBOOKS	53,630	53,630	46,355
OBJECT 733	FURNITURE & FIXTURES	32,250	32,250	20,535
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	13,197	13,197	23,898
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	47,299	47,299	14,749
OBJECT 800	OTHER OBJECTS	0	0	0
<b>1100 TOTAL</b>	<b>REGULAR PROGRAM</b>	<b>13,410,110</b>	<b>13,264,499</b>	<b>14,151,055</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 APPROVED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b><u>FUNCTION 1200 SPECIAL PROGRAMS</u></b>				
OBJECT 111	SALARIES, CERTIFIED STAFF	1,005,628	1,033,859	1,090,646
OBJECT 112	WAGES, SUPPORT STAFF	630,564	565,413	657,144
OBJECT 117	WAGES, HOMEBOUND/TUTORIAL	7,500	2,660	6,500
OBJECT 122	WAGES, SUBSTITUTE TEACHERS	35,000	19,949	25,000
OBJECT 210	MEDICAL BENEFITS INSURANCE	447,295	410,774	494,619
OBJECT 220	FICA	65,497	57,627	67,474
OBJECT 230	RETIREMENT BENEFITS	22,939	31,063	27,213
OBJECT 300	PURCHASED PROF & TECH SERVICES	378,400	317,184	390,420
OBJECT 432	REPAIR OF EQUIPMENT, INSTRUCTIONAL	0	0	0
OBJECT 433	REPAIR OF EQUIPMENT, NON-INSTRUCT	0	0	0
OBJECT 582	TRAVEL - LOCAL	2,000	3,005	2,500
OBJECT 611	PROGRAM SUPPLIES	22,475	22,475	26,937
OBJECT 614	A-V SUPPLIES	5,154	5,154	4,609
OBJECT 641	TEXTBOOKS	5,362	5,362	3,609
OBJECT 642	WORKBOOKS	4,676	4,676	3,237
OBJECT 733	FURNITURE & FIXTURES	0	0	0
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	0	0	0
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	0	0	0
<b>1200 TOTAL</b>	<b>SPECIAL PROGRAM</b>	<b>2,632,490</b>	<b>2,479,201</b>	<b>2,799,908</b>

**FUNCTION 2113 SOCIAL WORK SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	281,278	238,100	276,562
OBJECT 210	MEDICAL BENEFITS INSURANCE	44,932	53,174	49,834
OBJECT 220	FICA	4,080	3,364	4,012
OBJECT 582	TRAVEL - LOCAL	0	0	0
OBJECT 611	PROGRAM SUPPLIES	412	412	795
OBJECT 614	AUDIO VISUAL SUPPLIES	271	271	455
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	271	271	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 APPROVED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2113 SOCIAL WORK SERVICES - Continued**

OBJECT 735	EQUIPMENT, NON-INSTRUCTIONAL	0	0	0
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<b>2113 TOTAL</b>	<b>SOCIAL WORK SERVICES</b>	<b>331,244</b>	<b>295,592</b>	<b>331,658</b>
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**FUNCTION 2120 GUIDANCE SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	636,538	627,755	680,175
OBJECT 112	WAGES, SUPPORT STAFF	81,947	82,072	89,744
OBJECT 210	MEDICAL BENEFITS INSURANCE	129,737	133,286	155,351
OBJECT 220	FICA	15,499	15,122	16,726
OBJECT 230	RETIREMENT BENEFITS	3,950	4,280	4,203
OBJECT 300	PURCHASED PROF & TECH SERVICES	1,800	0	0
OBJECT 582	TRAVEL - LOCAL	900	335	1,000
OBJECT 611	PROGRAM SUPPLIES	4,900	4,900	5,050
OBJECT 614	AUDIO VISUAL SUPPLIES	0	0	1,000
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	2,100	2,100	1,100
OBJECT 733	FURNITURE & FIXTURES	0	0	0
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	815	0	2,400

<b>2120 TOTAL</b>	<b>GUIDANCE SERVICES</b>	<b>877,986</b>	<b>869,850</b>	<b>956,749</b>
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**FUNCTION 2130 HEALTH SERVICES**

OBJECT 112	WAGES, SUPPORT STAFF	217,816	248,729	274,731
OBJECT 210	MEDICAL BENEFITS INSURANCE	38,569	38,064	40,431
OBJECT 220	FICA	16,319	17,049	21,017
OBJECT 230	RETIREMENT BENEFITS	6,615	7,705	8,919
OBJECT 300	PURCHASED PROF & TECH SERVICES	0	0	0
OBJECT 301	PURCHASED . PROF .-PHYSICIAN	3,000	5,664	60,000
OBJECT 325	PROFESSIONAL CONFERENCE & TRAVEL	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b>FUNCTION 2130 HEALTH SERVICES - Continued</b>				
OBJECT 433	REPAIR OF EQUIPMENT, NON-INSTRUCT	150	378	150
OBJECT 582	TRAVEL - LOCAL	0	0	0
OBJECT 611	PROGRAM SUPPLIES	7,200	7,200	7,250
OBJECT 614	A-V SUPPLIES	0	0	0
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	200	200	200
OBJECT 733	FURNITURE & FIXTURES	249	200	0
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	0	280	150
OBJECT 800	OTHER OBJECTS	0	0	0
<b>2130 TOTAL</b>	<b>HEALTH SERVICES</b>	<b>290,118</b>	<b>325,469</b>	<b>412,848</b>

**FUNCTION 2140 PSYCHOLOGICAL SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	199,580	199,552	202,582
OBJECT 210	MEDICAL BENEFITS INSURANCE	28,702	30,205	32,241
OBJECT 220	FICA	2,894	2,848	2,949
OBJECT 300	PURCHASED PROF. & TECH. SERVICES	0	0	0
OBJECT 433	REPAIR OF EQUIPMENT, NON-INSTRUCTIONAL	0	0	0
OBJECT 582	TRAVEL - LOCAL	0	0	0
OBJECT 611	PROGRAM SUPPLIES	3,545	3,545	4,225
OBJECT 614	A-V SUPPLIES	0	0	0
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	265	265	0
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	0	0	0
<b>2140 TOTAL</b>	<b>PSYCHOLOGICAL SERVICES</b>	<b>234,986</b>	<b>236,415</b>	<b>241,997</b>

**FUNCTION 2150 SPEECH/AUDIO SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	276,884	282,932	284,803
OBJECT 210	MEDICAL BENEFITS INSURANCE	38,879	35,368	38,807

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2150 SPEECH/AUDIO SERVICES - Continued**

OBJECT 220	FICA	4,015	4,048	4,130
OBJECT 300	PURCHASED PROF & TECH SERVICES	5,000	0	2,000
OBJECT 432	REPAIR OF EQUIPMENT, INSTRUCTIONAL	0	0	0
OBJECT 582	TRAVEL - LOCAL	450	0	0
OBJECT 611	PROGRAM SUPPLIES	3,164	3,164	3,659
OBJECT 614	A-V SUPPLIES	821	821	0
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	0	0	0

<b>2150 TOTAL</b>	<b>SPEECH/AUDIO SERVICES</b>	<b>329,213</b>	<b>326,333</b>	<b>333,399</b>
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**FUNCTION 2210 IMPROVEMENT OF INSTRUCTION**

OBJECT 300	PURCHASED PROF & TECH SERVICES	2,000	500	29,764
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	36,600	0	0
OBJECT 322	CURRICULUM IMPROVEMENT	85,000	43,378	88,500
OBJECT 611	PROGRAM SUPPLIES	0	0	0
OBJECT 614	A-V SUPPLIES	17,112	17,112	0
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	961,466	961,466	751,831
OBJECT 800	OTHER OBJECTS	0	0	0

<b>2210 TOTAL</b>	<b>IMPROVEMENT OF INSTRUCTION</b>	<b>1,102,178</b>	<b>1,022,456</b>	<b>870,095</b>
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**FUNCTION 2220 EDUCATIONAL MEDIA SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	183,525	179,625	189,078
OBJECT 112	WAGES, SUPPORT STAFF	346,550	337,792	358,519
OBJECT 210	MEDICAL BENEFITS INSURANCE	109,242	109,811	102,045
OBJECT 220	FICA	27,666	26,143	28,736
OBJECT 230	RETIREMENT BENEFITS	12,187	10,823	12,404
OBJECT 300	PURCHASED PROF & TECH SERVICES	146,574	146,574	160,751

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b>FUNCTION 2220 EDUCATIONAL MEDIA SERVICES - Continued</b>				
OBJECT 432	REPAIR OF EQUIPMENT, INSTRUCTIONAL	0	0	0
OBJECT 433	REPAIR OF EQUIPMENT, NON-INSTRUCT	21,290	21,290	80,925
OBJECT 611	PROGRAM SUPPLIES	5,650	5,650	5,400
OBJECT 614	AUDIO VISUAL SUPPLIES	162,925	162,925	282,086
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	3,700	3,700	3,800
OBJECT 645	LIBRARY BOOKS	47,350	47,350	41,400
OBJECT 648	LIBRARY PERIODICALS	8,400	8,400	8,400
OBJECT 733	FURNITURE & FIXTURES	2,961	2,961	0
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	9,643	9,643	8,890
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	0	0	5,050
OBJECT 800	OTHER OBJECTS	0	0	0
<b>2220 TOTAL</b>	<b>EDUCATIONAL MEDIA SERVICES</b>	<b>1,087,663</b>	<b>1,072,687</b>	<b>1,287,484</b>

**FUNCTION 2310 BOARD OF ED SERVICES**

OBJECT 216	OTHER MEDICAL BENEFITS	29,652	20,986	19,691
OBJECT 250	UNEMPLOYMENT COMPENSATION	7,500	9,686	4,500
OBJECT 260	WORKERS COMPENSATION INSURANCE	144,000	135,284	145,000
OBJECT 300	PURCHASED PROF & TECH SERVICES	7,100	11,513	17,499
OBJECT 311	BOARD CLERKS EXPENSES	5,120	4,480	5,440
OBJECT 313	ELECTION & REGULAR MEET EXPENSE	20,000	12,265	10,500
OBJECT 314	CARE POLICY SERVICE	0	0	0
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	7,500	0	7,500
OBJECT 326	GRADUATION EXPENSE	12,500	12,500	13,500
OBJECT 332	LEGAL & LITIGATION FEES	50,000	57,345	60,000
OBJECT 343	ENUMERATION	0	0	0
OBJECT 521	PROP/LIABILITY/FIDELITY INSURANCE	138,500	148,477	141,440
OBJECT 522	INTERSCHOOL ATHLETICS INSURANCE	6,000	5,250	5,250
OBJECT 523	OTHER INSURANCE	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b>FUNCTION 2310 BOARD OF ED SERVICES - Continued</b>				
OBJECT 540	ADVERTISING	10,000	7,229	10,000
OBJECT 611	PROGRAM SUPPLIES	750	132	650
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	250	0	200
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	0	1,891	0
OBJECT 800	OTHER OBJECTS	0	609	1,000
OBJECT 810	DUES, FEES, MEMBERSHIPS	16,050	14,029	11,724
OBJECT 840	CONTINGENCIES	50,000	45,000	50,000
<b>2310 TOTAL</b>	<b>BOARD OF ED SERVICES</b>	<b>504,922</b>	<b>486,676</b>	<b>503,894</b>

**FUNCTION 2320 OFFICE OF SUPT SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	135,000	150,450	251,008
OBJECT 112	WAGES, SUPPORT STAFF	62,794	54,289	65,795
OBJECT 210	MEDICAL BENEFITS INSURANCE	40,631	23,487	49,338
OBJECT 220	FICA	6,762	10,510	8,774
OBJECT 230	RETIREMENT BENEFITS	9,000	0	7,000
OBJECT 300	PURCHASED PROF & TECH SERVICES	0	0	0
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	6,500	0	1,500
OBJECT 433	REPAIR OF EQUIPMENT, NON-INSTRUCT	0	0	0
OBJECT 523	OTHER INSURANCE	0	0	0
OBJECT 530	POSTAGE & PERMITS	0	0	0
OBJECT 582	TRAVEL - LOCAL	8,000	4,150	6,000
OBJECT 611	PROGRAM SUPPLIES	1,000	1,000	1,000
OBJECT 614	A-V SUPPLIES	250	0	250
OBJECT 627	TELEPHONE	17,590	22,105	24,326
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	250	80	200
OBJECT 733	FURNITURE & FIXTURES	500	500	1,500
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	0	0	0
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	1,500	1,500	1,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2320 OFFICE OF SUPT SERVICES - Continued**

OBJECT 800	OTHER OBJECTS	0	0	0
OBJECT 810	DUES, FEES, MEMBERSHIPS	890	800	3,112

<b>2320 TOTAL</b>	<b>OFFICE OF SUPT SERVICES</b>	<b>290,667</b>	<b>268,871</b>	<b>421,303</b>
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**FUNCTION 2330 SPEC AREA ADMINISTRATION**

OBJECT 111	SALARIES, CERTIFIED STAFF	113,078	117,379	122,024
OBJECT 112	WAGES, SUPPORT STAFF	60,289	60,140	63,205
OBJECT 210	MEDICAL BENEFITS INSURANCE	12,557	12,439	13,872
OBJECT 220	FICA	6,252	6,274	6,605
OBJECT 230	RETIREMENT BENEFITS	3,006	3,025	3,178
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	700	215	700
OBJECT 433	REPAIR OF EQUIP, NON-INSTRUCT	0	0	0
OBJECT 582	TRAVEL - LOCAL	2,100	1,729	2,100
OBJECT 611	PROGRAM SUPPLIES	5,962	5,962	5,588
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	250	250	0
OBJECT 733	FURNITURE & FIXTURES	400	400	412
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	2,000	2,000	2,560
OBJECT 810	DUES, FEES, MEMBERSHIPS	500	30	350

<b>2330 TOTAL</b>	<b>SPEC AREA ADMINISTRATION</b>	<b>207,094</b>	<b>209,843</b>	<b>220,594</b>
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**FUNCTION 2410 OFFICE OF PRINCIPAL SERVICES**

OBJECT 111	SALARIES, CERTIFIED STAFF	375,329	372,975	384,948
OBJECT 112	WAGES, SUPPORT STAFF	669,862	665,158	703,121
OBJECT 210	MEDICAL BENEFITS INSURANCE	338,353	333,518	363,815
OBJECT 220	FICA	161,833	148,888	163,395
OBJECT 230	RETIREMENT BENEFITS	34,310	32,796	36,057

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b>FUNCTION 2410 OFFICE OF PRINCIPAL SERVICES - Continued</b>				
OBJECT 300	PURCHASED PROF & TECH SERVICES	0	0	0
OBJECT 302	PURCHASED PROGRAM, FINE ARTS	2,200	2,200	2,200
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	300	0	0
OBJECT 433	REPAIR OF EQUIP, NON-INSTRUCT	1,210	0	2,108
OBJECT 582	TRAVEL - LOCAL	15,030	12,139	12,716
OBJECT 611	PROGRAM SUPPLIES	11,195	11,195	10,700
OBJECT 640	PROFESS BOOKS & PERIODICALS	1,555	1,555	1,755
OBJECT 733	FURNITURE & FIXTURES	680	0	2,608
OBJECT 734	EQUIPMENT, NEW INSTRUCTIONAL	0	0	0
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	0	1,806	1,346
OBJECT 800	OTHER OBJECTS	0	0	0
OBJECT 810	DUE, FEES & MEMBERSHIPS	2,250	8,056	5,816
<b>2410 TOTAL</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>	<b>1,614,107</b>	<b>1,590,286</b>	<b>1,690,585</b>

**FUNCTION 2510 FISCAL SERVICES**

OBJECT 112	WAGES, SUPPORT STAFF	315,832	313,736	329,714
OBJECT 210	MEDICAL BENEFITS INSURANCE	55,332	53,851	60,501
OBJECT 220	FICA	24,169	22,531	25,223
OBJECT 230	RETIREMENT BENEFITS	4,187	4,225	4,456
OBJECT 300	PURCHASED PROF & TECH SERVICES	88,605	88,605	71,782
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	2,500	1,450	1,500
OBJECT 331	AUDIT SERVICES	27,000	27,000	28,000
OBJECT 433	REPAIR OF EQUIP, NON-INSTRUCT	19,294	19,294	29,770
OBJECT 582	TRAVEL - LOCAL	2,500	2,120	2,800
OBJECT 611	PROGRAM SUPPLIES	12,000	12,000	12,000
OBJECT 614	A-V SUPPLIES	17,525	17,525	48,617
OBJECT 640	PROFESSIONAL BOOKS & PERIODICALS	1,000	0	500
OBJECT 733	FURNITURE & FIXTURES	500	500	500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2510 FISCAL SERVICES - Continued**

OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	9,000	9,000	6,254
OBJECT 810	DUES, FEES, MEMBERSHIPS	1,205	1,060	2,155

<b>2510 TOTAL</b>	<b>FISCAL SERVICES</b>	<b>580,649</b>	<b>572,897</b>	<b>623,772</b>
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**FUNCTION 2540 PRINT/PUBLICATIONS/DUPLICATING**

OBJECT 300	PURCHASED PROF & TECH SERVICES	0	0	0
OBJECT 530	POSTAGE & PERMITS	22,000	24,481	23,464
OBJECT 550	PRINTING & BINDING	34,000	34,000	40,848

<b>2540 TOTAL</b>	<b>PRINT/PUBLICATIONS/DUPLICATING</b>	<b>56,000</b>	<b>58,481</b>	<b>64,312</b>
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**FUNCTION 2600 OPERATIONS & MAINTENANCE OF PLANT**

OBJECT 112	WAGES, SUPPORT STAFF	1,098,507	1,045,575	1,165,118
OBJECT 210	MEDICAL BENEFITS INSURANCE	173,579	166,103	154,139
OBJECT 220	FICA	84,036	78,333	89,131
OBJECT 230	RETIREMENT BENEFITS	35,016	41,282	39,140
OBJECT 300	PURCHASED PROF & TECH SERVICES	65,750	63,250	53,317
OBJECT 320	PROFESSIONAL CONFERENCE & TRAVEL	0	0	0
OBJECT 433	REPAIR OF EQUIP, NON-INSTRUCTIONAL	4,500	4,400	750
OBJECT 434	REPAIR BUILDINGS - ELECTRICAL	19,000	21,000	20,800
OBJECT 435	REPAIR BUILDINGS - PLUMBING	62,000	64,500	62,500
OBJECT 436	REPAIR BUILDINGS - OTHER	24,500	13,750	31,500
OBJECT 582	TRAVEL - LOCAL	6,200	4,478	5,000
OBJECT 613	CUSTODIAL SUPPLIES	59,625	59,625	61,425
OBJECT 617	MAINTENANCE SUPPLIES	29,675	29,675	30,575
OBJECT 618	WATER	44,015	29,431	33,005
OBJECT 622	ELECTRICITY	558,927	607,696	642,724

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2600 OPERATIONS & MAINTENANCE OF PLANT - Continued**

OBJECT 623	BOTTLED GAS	21,220	24,536	25,800
OBJECT 624	FUEL OIL	325,221	324,054	477,197
OBJECT 627	TELEPHONE	108,664	108,664	113,430
OBJECT 733	FURNITURE & FIXTURES	0	0	444
OBJECT 735	EQUIPMENT, NEW NON-INSTRUCTIONAL	7,934	7,809	56,631
OBJECT 800	OTHER OBJECTS	0	0	0

<b>2600 TOTAL</b>	<b>OPERATIONS. &amp; MAINTENANCE. OF PLANT</b>	<b>2,728,369</b>	<b>2,694,161</b>	<b>3,062,626</b>
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**FUNCTION 2620 CARE & UPKEEP OF GROUNDS**

OBJECT 300	PURCHASED PROF & TECH SERVICES	1,350	1,350	1,350
OBJECT 421	RUBBISH REMOVAL	52,088	52,088	54,469
OBJECT 422	SNOW REMOVAL	52,580	52,580	49,504
OBJECT 423	CONTRACTED GROUNDS CARE	103,775	103,775	113,403
OBJECT 433	REPAIR OF EQUIP, NON-INSTRUCTIONAL	500	1,785	275
OBJECT 611	PROGRAM SUPPLIES	0	0	0
OBJECT 617	MAINTENANCE SUPPLIES	0	0	0
OBJECT 626	GASOLINE	0	0	0
OBJECT 735	EQUIPMENT, NEW, NON-INSTRUCTIONAL	0	0	0
OBJECT 800	OTHER OBJECTS	0	0	0

<b>2620 TOTAL</b>	<b>CARE &amp; UPKEEP OF GROUNDS</b>	<b>210,293</b>	<b>211,578</b>	<b>219,002</b>
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**FUNCTION 2650 VEHICLE OPERATIONS & MAINTENANCE**

OBJECT 433	REPAIR OF EQUIP, NON-INSTRUCTIONAL	5,000	6,725	6,500
OBJECT 442	RENTAL EQUIPMENT	0	0	0
OBJECT 524	VEHICLE INSURANCE	7,350	7,350	7,350
OBJECT 526	LICENSING & FEES	20	20	20

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2650 VEHICLE OPERATIONS & MAINTENANCE - Continued**

OBJECT 626	GASOLINE	4,500	5,379	7,500
OBJECT 735	EQUIPMENT, NON-INSTRUCTIONAL	0	0	0

<b>2650 TOTAL</b>	<b>VEHICLE OPERATION &amp; MAINTENANCE</b>	<b>16,870</b>	<b>19,474</b>	<b>21,370</b>
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**FUNCTION 2660 SECURITY SERVICES**

OBJECT 112	WAGES, SUPPORT STAFF	69,815	67,854	80,307
OBJECT 210	MEDICAL BENEFITS INSURANCE	17,537	14,573	19,594
OBJECT 220	FICA	5,341	5,021	6,143
OBJECT 230	RETIREMENT BENEFITS	4,700	4,562	5,051
OBJECT 300	PURCHASED PROF & TECH SERVICES	32,950	11,666	40,632
OBJECT 735	EQUIPMENT, NON-INSTRUCTIONAL	0	0	0

<b>2660 TOTAL</b>	<b>SECURITY SERVICES</b>	<b>130,343</b>	<b>103,676</b>	<b>151,727</b>
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**FUNCTION 2700 STUDENT TRANSPORTATION SERVICES**

OBJECT 513	TRANSPORTATION, REGULAR - ELEMENTARY	713,987	690,997	739,950
OBJECT 514	TRANSPORTATION, REGULAR - HIGH SCHOOL	388,491	328,882	400,479
OBJECT 515	TRANSPORTATION, VO-TECH	37,128	41,221	41,612
OBJECT 516	TRANSPORTATION, PRIVATE - HIGH SCHOOL	0	0	0
OBJECT 517	TRANSPORTATION, SPECIAL - ED IN DIST	307,454	310,170	296,516
OBJECT 518	TRANSPORTATION, SPECIAL - ED OUT DIST	316,391	219,074	372,129
OBJECT 519	TRANSPORTATION VO-AG	37,128	48,380	33,389
OBJECT 520	OTHER TRANSPORTATION	20,000	17,602	15,000
OBJECT 626	FUEL	75,000	108,941	150,000

<b>2700 TOTAL</b>	<b>STUDENT TRANSPORTATION SERVICES</b>	<b>1,895,579</b>	<b>1,765,267</b>	<b>2,049,075</b>
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 2710 SUPERVISION TRANSPORTATION SERVICES**

OBJECT 112	SALARIES, NON-CERTIFIED STAFF	5,821	5,821	6,053
OBJECT 220	FICA	0	0	0
OBJECT 310	PURCHASED TRANSPORTATION SUPERVISION	0	0	0
<b>2710 TOTAL</b>	<b>SUPERVISION TRANSPORTATION SERVICES</b>	<b>5,821</b>	<b>5,821</b>	<b>6,053</b>

**FUNCTION 3100 FOOD SERVICES**

OBJECT 172	CONTRIBUTION TO FUND	0	0	0
OBJECT 210	MEDICAL BENEFITS INSURANCE	0	0	0
OBJECT 300	PURCHASED PROF. & TECH. SERVICES	0	0	0
OBJECT 325	PROFESSIONAL CONFERENCE & TRAVEL	0	0	0
OBJECT 582	TRAVEL - LOCAL	0	0	0
OBJECT 735	EQUIPMENT, NEW NON INSTRUCTIONAL	22,930	39,748	54,708
OBJECT 800	OTHER OBJECTS	0	0	0
<b>3100 TOTAL</b>	<b>FOOD SERVICES</b>	<b>22,930</b>	<b>39,748</b>	<b>54,708</b>

**FUNCTION 3200 OTHER ENTERPRISE OPERATIONS**

OBJECT 120	WAGES, EXTRA-CURRICULUM ACTIVITY	297,104	302,464	304,480
OBJECT 220	FICA	22,728	23,140	23,292
OBJECT 590	MISCELLANEOUS PURCHASED SERVICES	116,232	116,232	116,422
OBJECT 611	PROGRAM SUPPLIES	45,357	45,357	69,512
<b>3200 TOTAL</b>	<b>OTHER INSTRUCTIONAL SUPPLIES</b>	<b>481,421</b>	<b>487,193</b>	<b>513,706</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
<b><u>FUNCTION 4300 ARCHITECT &amp; ENGINEERING SERVICES</u></b>				
OBJECT 300	PURCHASED PROF. & TECH SERVICE	30,000	10,000	30,000
<b>4300 TOTAL</b>	<b>ARCHITECT &amp; ENGINEERING SERVICES</b>	<b>30,000</b>	<b>10,000</b>	<b>30,000</b>
<b><u>FUNCTION 4400 EDUCATIONAL SPECS DEVELOPMENT</u></b>				
OBJECT 300	PURCHASED PROF. & TECH SERVICE	0	0	0
<b>4400 TOTAL</b>	<b>EDUCATIONAL SPECS DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>FUNCTION 4500 BLDG ACQUISITION &amp; CONSTRUCTION</u></b>				
OBJECT 300	PURCHASED PROF. & TECH SERVICE	54,620	54,620	55,330
<b>4500 TOTAL</b>	<b>BLDG ACQUISITION &amp; CONSTRUCTION</b>	<b>54,620</b>	<b>54,620</b>	<b>55,330</b>
<b><u>FUNCTION 4600 BUILDING IMPROVEMENTS</u></b>				
OBJECT 739	MAJOR BLDG IMPROVEMENTS	137,450	137,450	133,209
<b>4600 TOTAL</b>	<b>BUILDING IMPROVEMENTS</b>	<b>137,450</b>	<b>137,450</b>	<b>133,209</b>
<b><u>FUNCTION 5100 DEBT SERVICE</u></b>				
OBJECT 830	INTEREST	1,425,541	1,425,541	1,299,266
OBJECT 835	PRINCIPAL	2,875,000	2,875,000	2,775,000
<b>5100 TOTAL</b>	<b>DEBT SERVICE</b>	<b>4,300,541</b>	<b>4,300,541</b>	<b>4,074,266</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	07-08 PROPOSED BUDGET	07-08 ESTIMATED EXPENDITURES	08-09 PROPOSED BUDGET
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**FUNCTION 6100 TUITION, PUBLIC HIGH SCHOOL**

OBJECT 561	TUITION, PUBLIC HIGH SCHOOL	173,490	117,420	198,064
OBJECT 562	TUITION, SPECIAL ED PUBLIC	177,717	259,711	253,482
OBJECT 563	TUITION, SPECIAL ED NON-PUBLIC	719,965	513,482	750,259
OBJECT 565	TUITION, ADULT EDUCATION	15,000	6,500	5,500

<b>6100 TOTAL</b>	<b>TUITION</b>	<b>1,086,172</b>	<b>897,113</b>	<b>1,207,305</b>
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<b>**** GRAND TOTAL ****</b>	<b>34,649,836</b>	<b>33,806,198</b>	<b>36,488,030</b>
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**INCREASE EQUALS**

**1,838,194**

**5.31%**

## MAJOR BUILDING IMPROVEMENTS

2008/2009

<b>Algonquin:</b>	<b>Paint all exterior doors &amp; all exterior trim</b>	<b>\$ 5,000</b>
	<b>Repair parking lot</b>	<b>5,000</b>
	<b>Add sound proofing to PE playroom</b>	<b>2,400</b>
	<b>Entrance door security system</b>	<b>10,260</b>
	<b>Route water away from building</b>	<b>2,000</b>
<b>Community:</b>	<b>Power washing and painting exterior</b>	<b>\$ 5,000</b>
	<b>Repairs to pavement</b>	<b>3,500</b>
	<b>Entrance door security system</b>	<b>10,559</b>
<b>Laurel Ledge:</b>	<b>Remove carpet and install VCT flooring Bldg 1</b>	<b>\$ 12,500</b>
	<b>Sand and paint doors and entrances all buildings</b>	<b>5,000</b>
<b>Long River:</b>	<b>Replace eighteen whiteboards</b>	<b>\$ 9,832</b>
	<b>Replace heating valves in 10 classrooms</b>	<b>6,000</b>
	<b>Replace lockers 51 framse – 102 lockers (hallway)</b>	<b>10,863</b>
	<b>Entrance door security system</b>	<b>12,469</b>
<b>Woodland High:</b>	<b>Replace air conditioning coil in Media Center</b>	<b>\$ 11,000</b>
	<b>Repair water damage to concession stand/change plumbing</b>	<b>9,000</b>
	<b>Install waterproof data/fire system lines from pump house</b>	<b>4,700</b>
	<b>Relamp football stadium lights</b>	<b>5,000</b>
	<b>Entrance door security system</b>	<b>5,376</b>

**Total**

**\$ 133,209**

# CHANGES MADE TO BUDGET



**REGIONAL SCHOOL DISTRICT #16**

**PROSPECT / BEACON FALLS**

**APRIL 9, 2008**

## CHANGES MADE TO THE PROPOSED 2008-2009 BUDGET BY THE SUPERINTENDENT PRIOR TO SUBMISSION TO THE BOARD OF EDUCATION

- ▶ \$375,606 cut from the certified staff account by eliminating 3 new teachers at Algonquin School and 1 new teacher at Woodland Regional High School, and 1 new Special Education teacher and 1 new Speech Therapist.
- ▶ \$295,000 cut from the major building improvements account at Algonquin School.
- ▶ \$312 cut by eliminating furniture and equipment at Algonquin School.
- ▶ \$123,897 cut from the Administrator staff account by eliminating a new position of Assistant principal at Woodland to allow the Athletic Director to become a full time position
- ▶ \$38,154 cut from the non certified staff account by reducing the new full time Suspension Monitor position to Half Time at Long river and Woodland and reducing the full time secretary for the nurse at Long River to Half Time.

**TOTAL REDUCTIONS MADE WERE \$832,969 (2.40%)**

## CHANGES MADE TO THE PROPOSED 2008-2009 BUDGET BY THE BOARD OF EDUCATION DURING THE BUDGET WORKSHOPS HELD IN MARCH

- ▶ \$8,954 cut made to the schools' equipment and furniture accounts.
- ▶ \$474,670 cut from the technology equipment account.
- ▶ \$31,116 cut from the schools' major building improvement accounts.
- ▶ \$125,202 cut from the Certified Staff salary account by eliminating a new Kindergarten Teacher Position at Algonquin School and an additional Fourth Grade Teacher at Laurel Ledge School.
- ▶ \$62,601 added to the certified staff account by adding one elementary teacher at grade 3 at Laurel Ledge Schools.
- ▶ \$165,332 cut from the non certified staff account by eliminating one Maintenance Worker, one Technology Support Technician and a Special Education Job Coach at Woodland Regional High School. In addition the salary of the Certified Occupational Therapist Assistant (COTA) will be paid out of a Special Education Grant.

**TOTAL REDUCTIONS MADE ARE \$742,673 (2.14%)**