

Regional School District 13

Proposed Education Budget 2011-2012

District Meeting: May 2, 2011

Julian Thayer Auditorium
Coginchaug Regional High School
8:00 p.m.

Referendum: May 3, 2011

Korn School, Durham
Middlefield Community Center, Middlefield
6:00 a.m. - 8:00 p.m.

Please bring this budget with you to the District Meeting.

Superintendent's Message

Board of Education

Thomas Hennick
Chair

Norman Hicks
Secretary

Mary Jane Parsons
Treasurer

Dr. Joseph Ochterski

William Currin

Debra Golschneider

Merrill Adams

Kerrie Flanagan

Elizabeth Gara

Nancy Boyle

Susan L. Viccaro
Superintendent of Schools

Ronald Melnik
Business Manager

by Susan L. Viccaro

I. Introduction

The 2011-2012 budget reflects the continued recognition of the difficult economy at the local, state and federal levels. Following the current year's zero salary increase for administrators, all central office personnel and support staff, next year's budget reflects no pay increases for teachers, nurses and ABA therapists. In addition, teachers will not gain step-movement or an increase in salary due to increased years of experience. All groups that have recently bargained wages and benefits have all agreed to increased costs for co-pays for prescriptions with teachers contributing 20% during the last year of their contract. These concessions resulted in just over a 1% increase in the 100 category or salary line.

One area of significant increase was seen in our 200 category or benefits line. In the broad spectrum of the insurance industry, benefits generally rose between 5% and 6% accounting for additional nationally mandated coverage for autism services, providing for dependents until age 26, and a variety of other changes that impacted health-care costs. District 13's overall increase was 9.9%, lower than the industry standard of 12-13%. This was due to a favorable renewal rate from our carrier as well as cost-effective usage from our participants. Our insurance brokers advised us not to go out to bid this year as we have done so the past 3 years and they felt the District was at a point of diminishing return.

Building and Grounds or the 400 category has increased by \$82,000 with computer leases accounting for the majority of the increase. Leases on portable classrooms and copiers do not expire this year, but savings will be expected in the future as leases do expire.

The other area of increase is in the 800 category of Dues and Fees, with an increase of 1.76% or \$712, due to

2011-2012 Budget

Superintendent's Message

(continued)

individual dues and fees for subscriptions, athletic contests, and extra curricular events being increased for the coming year.

All other categories in the budget: Purchased Services (300), Operating Services (500), Supplies (600), Capital (700), and Debt Service (800) are under expense in comparison to last year, ranging from -2.84% to -8.94%. Combining all categories resulted in an overall expense increase of 0.92%.

In addition to union concessions regarding salary and benefits, there were areas of significant savings in the current budget and projected areas of savings in future years. Refinancing bonds and receiving an extremely favorable rate resulted in savings of \$132,421 for the coming year. Investing in energy savings, including the installation of metal roofs at John Lyman and Memorial Schools and the installation of solar panels, will result in future savings for electricity and heating. A thorough energy audit of all of our buildings has generated recommendations for improved efficiencies in lighting, electricity consumption, and heating and cooling production. Projected savings in these areas will benefit this budget, as well as budgets into the foreseeable future.

Unique to regional school districts is the carrying of our debt services and a budget that lists both expenses and receipts. The reason for the 4.16% net budget increase is due to a loss of receipts in the areas of: interest income (\$19,000), state receipts building grants (\$4,174), state receipts building interest (\$2,811), special education excess costs (\$67,500) and the largest loss of all in the depletion of our fund balance of over (\$1,300,000) over the last two years. This was done to keep past budgets to minimal increases of .58% and 2.1% respectively.

Additional factors impacting this budget include the one-time inclusion of \$354,044 in federal jobs money, additional funding for the five-year capital plan, and increased revenue of \$30,000 from tuition for the Middlesex Transition Academy, located on the Wesleyan Campus, that serves students with disabilities from District 13 and surrounding communities. Lastly, declining enrollment at the elementary level is resulting in the reduction of 1.5 positions. Enrollment projections indicate that this trend will continue in the future.

Anyone interested in examining the budget in greater detail is encouraged to review a copy of the budget located in each library and town hall. The public is invited to contact Susan Viccaro, Superintendent of Schools, at 349-7200, if they have further questions.

2011-2012 Budget

Superintendent's Message

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II. What is the Proposed Budget?

The Board of Education is recommending the adoption of a gross budget of \$35,011,224 for 2011-2012. During the coming year it is estimated that the District will see \$1,773,289 in receipts from state and federal grants. The net District budget, which represents the amount to be assessed to the communities, is calculated by deducting those receipts from the gross budget. The net District budget is estimated to be \$33,237,935.

Budget Overview

	10-11 Approved Budget	\$ Increase Decrease	11-12 Proposed Budget
Total Gross Budget	34,693,143	318,081	35,011,224
Less Total Receipts	2,782,863	-1,009,574	1,773,289
NET DISTRICT BUDGET	31,910,280	1,327,655	33,237,935

Town Assessments

Estimated Tax Impact	2010-2011	2011-2012
Durham		
Student Population	65.10%	65.67%
Net District Budget	20,773,592	21,827,352
ECS* Grant	3,954,812	3,954,812
Total Raised by Taxes	16,818,780	17,872,540
Middlefield		
Student Population	34.90%	34.33%
Net District Budget	11,136,688	11,410,583
ECS* Grant	2,100,239	2,100,239
Total Raised by Taxes	9,036,449	9,310,344

*ECS (Education Cost Sharing) is the State's mechanism for paying its share of educational costs to towns through a complex formula that focuses on town financial condition and need.
(as of this publication Governor's Budget, not adopted)

Superintendent's Message

(continued)

Budget Analysis

	SY 10-11 Approved Budget	Increase Decrease	SY 11-12 Proposed Budget
Operating Budget			
100 Salaries	19,877,586	211,765	20,089,351
200 Benefits	5,398,930	504,766	5,903,696
300 Purchased Services	1,024,420	-80,513	943,907
400 Property Services	710,160	81,840	792,000
500 Operational Services	3,271,352	-201,018	3,070,334
600 Supplies	1,680,230	-47,774	1,632,456
700 Capital Improvements/Equipment	215,623	-19,276	196,347
800 Dues and Fees	40,529	712	41,241
900 Debt Service	2,474,313	-132,421	2,341,892
GROSS OPERATING BUDGET	34,693,143	318,081	35,011,224

GROSS DISTRICT BUDGET	34,693,143	318,081	35,011,224	0.92%
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Detail of Estimated Receipts Source	Budgeted 10-11	Projected Change	Budgeted 11-12
Local			
Buildings/Grounds Rentals	45,000	-0-	45,000
Interest Income	40,000	-19,000	21,000
In-House Tuition	30,000	30,000	60,000
Activity Fee	15,000	-0-	15,000
Anticipated Fund Balance Carry-over	600,000	-600,000	-0-
Transfer in Capital Reserve	-0-	-0-	-0-
Fund Balance Carry-over	1,189,348	-700,133	489,215
State/Federal			
State Receipts – Building Grants	212,851	-4,174	208,677
State Receipts – Building Interest	15,289	-2,811	12,478
Education Jobs Fund	-0-	354,044	354,044
Transportation	274,452	-0-	274,452
Special Education Excess	360,923	-67,500	293,423
TOTAL ESTIMATED RECEIPTS	2,782,863	-1,009,574	1,773,289

NET DISTRICT BUDGET	31,910,280	1,327,655	33,237,935	4.16%
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2011-2012 Budget

Superintendent's Message

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Mission

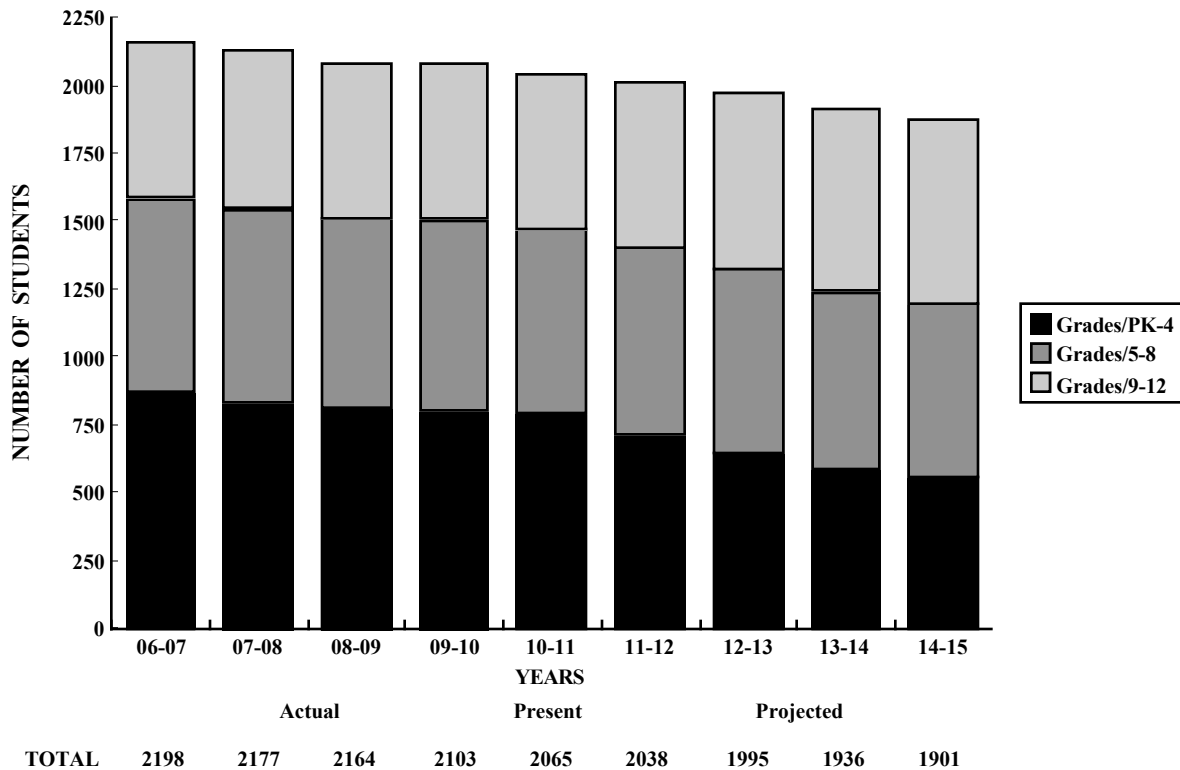
The mission of Regional School District 13, a community that celebrates learning, honors tradition and embraces change, is to ensure that all students will be engaged and ethical lifelong learners and citizens who will thrive, excel, and contribute in an ever-changing, interdependent world by providing challenging, diverse, and nurturing experiences that empower each student to succeed through meaningful partnership with family and community.

2011-2012 Budget

Projected Enrollments

Grade	Actual SY 10-11	SY 11-12	SY 12-13	SY 13-14	SY 14-15
Pre-Kindergarten	27	30	30	30	30
Kindergarten-Grade 4	764	683	622	560	529
Grades 5-8	684	689	678	655	637
Grades 9-12	568	615	644	670	684
Special Ed./Vo-Ag	14	13	13	13	13
Magnet School	8	8	8	8	8
TOTAL	2065	2038	1995	1936	1901

Enrollments



This projection is based on two reports: NESDEC and the State Department of Education.

2011-2012 Budget

100 Salaries

This category includes all staffing salaries and wages for the District. Costs are divided into two groups: **Certified Staff**, those holding certification in their designated area, and **Support Staff**, those used throughout the District to assist in implementing the educational program at each level.

	SY 11-12 Anticipated Staff FTE	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
Certified Personnel					
Administration					
Central Office	3	388,873	390,163	378,305	-3.0
Building	7	830,234	827,362	823,781	-0.4
Special Education	2	218,212	221,046	221,469	0.2
Teachers					
Regular Education	144.3	9,915,043	10,680,535	10,626,979	-0.5
Special Education	23.7	1,488,872	1,609,697	1,657,379	3.0
Tutors		17,060	15,275	16,875	10.5
Guidance	4	284,633	286,959	296,381	3.3
Psychologists	4.9	348,544	371,601	403,873	8.7
Social Workers	2.9	217,055	232,041	262,862	13.3
Librarians	4.6	329,875	351,976	343,045	-2.5
Substitutes		314,113	259,840	229,130	-11.8
Activities/Coaching		219,390	309,170	339,491	9.8
Total Certified Personnel	196.4	14,571,904	15,555,665	15,599,570	0.3

100 Salaries

(continued)

	SY 11-12 Anticipated Staff FTE	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
Support Personnel					
Central Office	10	594,155	599,705	629,346	4.9
Secretaries	15	620,173	602,579	619,427	2.8
Instructional Assistants	16	587,406	445,947	473,744	6.2
Special Education Assistants	33.7	670,903	652,173	687,906	5.5
Nurses	6	290,509	308,481	298,482	-3.2
Maintenance Staff FT/PT	17.5	930,193	953,969	938,241	-1.6
Substitutes		86,899	82,804	65,937	-20.4
Data Processing	.4	32,008	28,707	42,953	49.6
ABA	19	573,775	647,556	733,745	13.3
Total Support Personnel	117.6	4,385,985	4,321,921	4,489,781	3.9
TOTAL 100	314	18,957,889	19,877,586	20,089,351	1.1

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200 Employee Benefits

The District provides benefits to its employees in response to contractual agreements and statutory requirements. These benefits include such things as health, life and disability insurance, course reimbursements, social security, workers' compensation, retirement benefits and unemployment. Course reimbursements, workers' compensation and unemployment can vary greatly from one year to the next. Social Security and pension are predicated on wage increases.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
Group Health Insurance	4,002,604	4,504,706	4,982,005	10.6
Course Reimbursement	48,857	30,000	40,000	33.3
Pension	265,512	265,312	274,288	3.4
FICA/Medicare	551,773	568,912	577,403	1.5
Unemployment	25,050	30,000	30,000	0
TOTAL 200	4,893,796	5,398,930	5,903,696	9.3

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300 Purchased Services

Purchased services are those services not handled by District employees but contracted to an individual or organization outside the District. They may pertain to the educational, operational or technical programs.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
320 Educational				
Regular Education	119,346	109,714	79,258	-27.8
Interns	112,816	123,500	139,750	13.2
Special Education	185,251	239,110	238,350	-0.3
Health	18,175	19,800	17,800	-10.1
Tutorial	4,968	26,000	26,000	0
Subtotal	440,556	518,124	501,158	-3.3
322 Conferences	15,782	32,275	30,975	-4.0
330 Professional				
Instructional	94,769	124,787	68,020	-45.5
Inservice	15,473	16,500	16,500	0
Legal	171,335	105,000	95,000	-9.5
Audit	51,925	40,275	45,000	11.7
Subtotal	333,502	286,562	224,520	-21.7
340 Technical				
Board of Education/Superintendent's Office	9,957	8,454	8,249	-2.4
Buildings, Grounds, Vehicles	169,523	175,000	175,000	0
Data Processing	710	-0-	-0-	0
Instruction	3,840	4,005	4,005	0
Subtotal	184,030	187,459	187,254	-0.1
TOTAL 300	973,870	1,024,420	943,907	-7.9

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400 Property Services

Property services are those services provided by outside contractors required to address the needs of buildings and grounds. These include educational support for copiers, computers, other classroom equipment, and maintenance of buildings and grounds.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
421 Disposal Service	29,111	27,000	30,000	11.1
422 Snow Removal	43,048	50,000	50,000	0
424 Lawn Service	105,885	112,000	112,000	0
430 Repairs and Maintenance				
Buildings, Grounds, Vehicles	194,990	173,000	193,000	11.6
Regular Education	13,216	17,468	18,497	5.9
Food Service	-0-	10,000	10,000	0
Offices	347	5,202	4,552	-12.5
Subtotal	208,553	205,670	226,049	9.9
442 Rentals and Leases				
Instructional	27,159	18,464	40,910	121.6
Offices	196,526	200,571	245,028	22.2
Maintenance	90,074	96,455	88,013	-8.8
Subtotal	313,759	315,490	373,951	18.5
TOTAL 400	700,356	710,160	792,000	11.5

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500 Operational Services

Operational services consist of an assortment of costs that are necessary for the educational program to function efficiently and effectively. Transportation and tuition costs account for the majority of this section.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
510 Pupil Transportation				
Regular	1,198,752	1,184,017	1,206,767	1.9
Special	459,193	555,912	600,411	8.0
Subtotal	1,657,945	1,739,929	1,807,178	3.9
519 Athletics/Transportation	52,942	53,751	59,849	11.3
520 Liability Insurance	100,042	107,824	109,864	1.9
530 Communications				
Telephones/Telecom	60,103	64,650	64,000	-1.0
Postage and Inter-office Mail	21,110	32,783	33,478	2.1
Subtotal	81,213	97,433	97,478	0
540 Advertising	18,269	6,800	6,500	-4.4
560 Tuition				
Mandated Adult Education	41,185	40,000	40,000	0
Magnet Schools	62,255	99,338	74,041	-25.5
Vo-Ag	7,992	34,000	34,000	0
Special Education	925,053	1,063,200	811,100	-23.7
Subtotal	1,036,485	1,236,538	959,141	-22.4
580 Travel	29,391	29,077	30,324	4.3
TOTAL 500	2,976,287	3,271,352	3,070,334	-6.1

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600 Supplies

Supplies are broken out into three major areas: general supplies for both instructional and operational use, books and resource materials, and energy needs.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
610 Supplies				
Media	13,044	7,629	9,020	18.2
Regular Education	228,679	298,564	262,584	-12.1
Special Education	22,431	22,311	22,667	1.6
Custodial	171,381	174,200	174,000	-0.1
Central Office	17,212	13,745	14,170	3.1
Principals' Offices	44,130	72,650	70,508	-1.6
Data Processing	275	700	700	0
Pupil Personnel	6,120	1,500	1,500	0
Nurses	11,671	17,685	17,885	1.1
Subtotal	514,943	608,984	573,034	-5.7
640 Books/Resource Materials				
Regular Education	169,415	132,631	133,255	0.5
Special Education	4,385	7,519	7,468	-0.7
Library	41,234	42,087	44,460	5.6
Pupil Personnel	130	400	400	0
Health	44	50	50	0
Principals' Offices	339	459	459	0
Central Office	948	1,100	1,100	0
Subtotal	216,495	184,246	187,192	1.6
622 Electricity	599,500	619,500	602,900	-2.7
623 Bottled Gas	9,110	8,000	9,000	12.5
624 Heating Oil	290,823	252,500	252,500	0
626 Gasoline and Oil – Vehicles	5,476	7,000	7,830	11.9
TOTAL 600	1,636,347	1,680,230	1,632,456	-2.8

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700 Capital Improvements/Equipment

This area of the budget covers three major items: building improvements, furniture and building fixtures, and equipment for instructional and operational use.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
720 Buildings	84,053	135,000	92,000	-31.9
735 Software Licensing	99,661	74,220	81,846	10.3
739 Equipment				
Media	415	560	697	24.5
Regular Education	7,600	3,380	5,391	59.5
Special Education	-0-	2,463	2,463	0
Health	-0-	-0-	-0-	0
Information Technology	7,239	-0-	13,950	-
Subtotal	15,254	6,403	22,501	251.4
TOTAL 700	198,968	215,623	196,347	-8.9

800 Dues & Fees

This area covers dues and fees for such items as membership in CIAC for all athletics, professional association fees and membership dues.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
810 Dues and Fees	33,845	40,529	41,241	1.8
TOTAL 800	33,845	40,529	41,241	1.8

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900 Debt Service

All principal and interest payments for bond issues related to building projects as well as short term debt are covered in this area. Those costs are offset, in part, by state receipts where appropriate.

	SY 09-10 Actual Expenditures	SY 10-11 Approved Budget	SY 11-12 Proposed Budget	% Increase Decrease
900 Debt Service				
Interest	675,850	709,313	526,892	-25.7
Principal	1,730,000	1,765,000	1,815,000	2.8
TOTAL 900	2,405,850	2,474,313	2,341,892	-5.4

Date	Principal	Interest
July	335,000	87,544
August		140,525
September		
October		
November		
December	570,000	43,002
January		80,844
February		
March	910,000	140,525
April		
May		34,452
June		
TOTAL	1,815,000	526,892
GRAND TOTAL	2,341,892	

2011-2012 Budget

Assessment Calculations

Student Population

	Number		Percent	
	2009	2010	2009	2010
Durham	1,369	1,356	65.10%	65.67%
Middlefield	734	709	34.90%	34.33%
TOTAL	2,103	2,065		

Town Assessment

	2010	2011
Durham	20,773,592	21,827,352
Middlefield	11,136,688	11,410,583

Estimated Tax

	2010	2011
Durham		
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Assessment Calculations

(continued)

Net Current Expenditure Per Pupil

School Year	District 13 Average	State Average
2009-10	14,130	13,583
2008-09	13,475	13,118
2007-08	12,409	12,537
2006-07	11,710	11,879

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