

NEW MILFORD PUBLIC SCHOOLS USERS GUIDE TO THE 2010 - 2011 BUDGET BOOK

One of the most challenging aspects in presenting a budget is to provide it to a wide-range of readers in a way that they can understand. In attempting to reach this goal there is no standard method that will satisfy all readers. We attempt to keep the presentation as clear and concise as possible in an attempt to strike that balance. We also strive to maintain consistency from year to year in order to have transparency and not confuse the readers. Where we do make changes that is done in order to make the presentation even clearer.

In this Budget Book, the 2010-2011 Budget is compared to both the 2008-2009 Actual results and to the 2009-2010 Budget as of 30 November 2009. This allows for the inclusion of transfers that have been made between accounts since the original budget was approved by the public and more approximates a current estimate of the present year. It is helpful to note how the Budget Book is organized:

- The book is prepared in two (2) sections – first summaries and, then, details
- Summaries of Programs, Objects and Capital are up front
- Comments and Details by Cost Center follow
- Captions on the 2009 – 2010 Budget Columns indicate, first, the dollar budget approved by the BOE as of 30 November 2009 and the current FTEs.
- The Object Expense Summary has been segmented between Expenses and Revenues
- The Appendices contain relevant supporting documentation

The “Drivers Education Program” (1120) has been included in the general fund budget presentation in New Milford High School. Since this is a self-funding program, its inclusion has no funding impact on a budgetary basis. It is included here in this manner to enhance management control.

The Budget Book is organized by Cost Center, i.e. school or district-wide department. Each section is introduced with a “Narrative Page(s)” which provide(s) a brief overview and some important notes on specific expenses within that Cost Center. The cost center operations are reported in two (2) ways, first by Object and, then, by Program. Object codes indicate the nature of the expenses and are by category (supplies, books, electricity, etc.). When you view a cost center budget using Object codes, the expense and revenue detail shown include all of the Programs within the given cost center. When you view the Program detail of the budget, it identifies the revenue and expense objects that relate to a specific area of learning (English, Math, PE, etc.). Department staffing is also included in both the Object and Program detail. This data includes not only the salary dollars, but also the FTE (Full Time Equivalent) number of staff associated with each Program or Object.

The Program detail of the budget also contains budget fields for Capital Programs, i.e. Facilities (7001), Technology (7002), and Capital Equipment (7003). The District’s Capital Budget requests are itemized in the Appendix. The distinction between operating and capital budgets allows for a better understanding of the use of funds budgeted in each section and the overall impact of these expenditures on the educational mission of the district.

The reader should also note that a short Glossary of terms is included which gives a quick explanation of many of the abbreviations and acronyms used throughout the budget presentation.

GLOSSARY

ADM	Average Daily Membership
ARRA	American Recovery and Reinvestment Act - Two year entitlement grants.
ASO	Administrative Services Only
AYP	Adequate Yearly Progress
BIP	Behavioral Intervention Program
CAPT	Connecticut Academic Performance Test
CC	Cost Center (Refers to school or department #)
CERT SAL	Certified Salaries include those individuals for whom the CT State Dept. of Education requires a certificate. Administrators, teachers, counselors, psychologists, social workers, etc. would be included in this category.
Consumable	Materials, supplies or even books that are used up or worn out doing the course of a year.
COTA	Certified Occupational Therapy Assistant
CSDE	Connecticut State Department of Education
DDD	Data Driven Decisions
DOGA	Department of General Administration
DOI	Department of Instruction
DOM	Department of Maintenance
DOPP	Department of Pupil Personnel
DOSE	Department of Special Education
DRG	District Reference Group - School districts throughout the state are grouped by social/economic factors.
ECS	Educational Cost Sharing - This is the major source of state aid for local education.
EEI	Energy Education Initiative (Formerly Cost Center #13 Bridge Street)
ELL	English Language Learners
EQU	Equipment
EXCEL	Experiential Center for Early Learning (Pre K special education program)
FTE	Full Time Equivalent (Unit of measure to count employees)
GL	General Ledger
HPS	Hill & Plain School
IEP	Individualized Education Plan

IDEA	Federal legislation pertaining to Individuals with Disabilities Education Act
ILC	Individualized Learning Centers
Inclusion	Inclusion students are enrolled in the Pre K special education program (EXCEL) on a reverse mainstream basis. A fee is assessed to parents of these students.
JPS	John Pettibone School
LRE	Least Restrictive Environment
LEA	Local Education Agency
LHTC	Litchfield Hills Transition Center - 18-21 year old program for special education students requiring an educational program beyond high school focusing on life skills, community access skills and vocational skills.
NCLB	No Child Left Behind (Federal Legislation)
NES	Northville Elementary School
NMHS	New Milford High School
NON CERT SAL	Salaries for those employees who are not required to have a certificate from the CT State Dept. of Education. Secretaries, custodians, nurses, paraeducators and technicians are among those who would be included in this category.
ODP	Out of District Placement (Usually associated with special education tuition accounts)
OT	Overtime or Occupational Therapy depending upon context.
PPT	Pupil Planning & Placement Team
SAT	Scholastic Aptitude Test
Section 504	A law (The Rehabilitation Act of 1973) that requires accommodations in general education for identified students.
Security	School Resource Officer
SLP	Speech/Language Pathologist (Requires certification from both the State Dept. of Education and State Health Department)
SMS	Schaghticoke Middle School
SNIS	Sarah Noble Intermediate School
SPED	Special Education
TONM	Town of New Milford
TRF	Transfer
UOB	Use of Building
USF	Universal Service Fund (e-rate) - This federal program pays a portion of telephone and internet related expenses for school and libraries.

**NEW MILFORD PUBLIC SCHOOLS
2010-2011
BUDGET OVERVIEW**

The administration is proposing a 2.9% increase in Operating Expenses in its 2010 – 2011 budget versus 2009 – 2010. An additional \$457,623 in Capital expenditures is proposed. The consolidated budget provides a net increase of 3.14% versus the prior year. The Foundation Costs are responsible for the vast majority of this increase. Foundation Costs are not mandated costs in and of themselves, but do include items such as:

- Certified Salaries
- Non-Certified Salaries
- Employee Benefits
- Pupil Transportation
- Utilities
- Special Education

These costs are projected to increase approximately 5.20% on a constant basis. In addition, the District is faced with reduced Excess Cost grants from the State, increase in Pension Costs and early Retirement expense from the 2009-10 early retirement program.

In an effort to mitigate cost increases the District continues to pursue ways to reduce costs in a number of ways. These include among others:

- Bidding Insurance
- Bidding SPED Pupil Transportation
- Hiring Energy consultants
- Transitioning from #2 Fuel Oil to Natural Gas where possible
- Realigning components of the Bus Contract
- Using a Book Service for book replacements, etc.
- Collaborating with energy vendors on cost reduction programs
- Investigating Reverse Auction Bidding
- Investigating Guaranteed Performance Bonding

In addition, the District is a member of the Connecticut Consortium of Cooperative Purchasing and also collaborates with the Town of New Milford in bundling, where appropriate, in order to gain a price advantage for both of us.

In recent years the District was fortunate to receive unexpected increases in the State of Connecticut's Excess Cost Reimbursement. However, we were informed last year that this was being reduced and this year we have been told that it will be reduced even further.

New Milford Board of Education				
Educational Based Revenues				
<u>Education Based Revenues to Town</u>				
	Actual	Actual	Projected	Projected
	2007-2008	2008-2009	2009-2010	2010-2011
(ECS) Educational Cost Sharing	\$11,432,912	\$11,959,748	\$11,959,748	\$11,959,748
Transportation Grant	\$295,108	\$344,485	\$344,485	\$344,485
Tuition-Sherman	\$999,354	\$1,103,704	\$1,151,909	\$1,141,532
Tuition-Other	\$45,239	\$102,036	\$50,000	\$35,000
BOE Services For the Blind	\$17,267	\$4,195	\$4,195	\$4,195
Interest Earned on BOE Accounts	\$0	\$0	\$0	\$0
Misc-Vendor Reimb Prior Yr, Etc.	\$43,205	\$0	\$0	\$0
Health Services Grant	\$4,747	\$5,141	\$5,141	\$5,141
Total	\$12,837,832	\$13,519,309	\$13,515,478	\$13,490,101
<u>Revenues New Milford Board of Education</u>				
Athletic Gate Receipts	\$12,000	\$24,490	\$21,000	\$21,000
EXCEL Inclusion Tuition	\$96,886	\$91,175	\$95,200	\$95,200
Fee Revenue-Driver Education	\$31,450	\$42,120	\$44,027	\$38,000
Fee Revenue-Building Use Account	\$11,372	\$21,869	\$28,700	\$28,700
Fee Revenue-School Musical	\$0	\$4,090	\$0	\$27,000
FEMA- Snow Removal Reimbursment	\$0	\$0	\$0	\$0
NMHS Parking Permit Fees	\$23,118	\$21,200	\$21,000	\$21,000
Medicaid Reimbursement	\$38,400	\$44,838	\$45,000	\$45,000
Pay to Participate Revenue Interscholastics	\$0	\$0	\$0	\$0
SDE Excess Cost Reimbursement	\$1,235,387	\$1,453,554	\$934,934	\$849,895
State of CT-Energy Assistance	\$0	\$59,845	\$0	\$0
Transfer In - Building Use Account	\$39,428	\$31,852	\$0	\$0
Transfer In - Gate Receipts Account	\$0	\$0	\$0	\$0
Transfer In - NMHS Parking Fees	\$0	\$0	\$0	\$0
Transfer In - Pay to Participate Account	\$0	\$0	\$0	\$0
Transfer In - Food Services	\$0	\$6,500	\$0	\$0
Transfer In - School Musical	\$0	\$39,112	\$0	\$0
Universal Service Fund - Reimbursement	\$35,031	\$27,484	\$25,000	\$25,000
Vendor rebate-Energy Management	\$23,375	\$36,610	\$18,500	\$18,500
Reimbursable Transportation	\$0	\$0	\$0	\$0
Donations-Private	\$0	\$0	\$0	\$0
Miscellaneous	\$3,678	\$2,919	\$2,200	\$2,200
Total BOE Revenues	\$1,550,125	\$1,907,658	\$1,235,561	\$1,171,495
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