

NEW MILFORD PUBLIC SCHOOLS USER'S GUIDE TO THE 2014-2015 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 each will understand. There is no standard method that will satisfy all readers. We attempt to keep the presentation clear and concise. We also strive to maintain consistency from year to year in order to have transparency and not to confuse the reader.

In this budget book, the 2014-2015 budget is compared to both the 2011-2012 and 2012-2013 actual results, and to the 2013-2014 budget. This allows for the inclusion of transfers that have been made among 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:

- First by Department # (i.e., school or district-wide)
- Then by Programs (i.e., English, Math, PE, etc.)
- Then by Objects within the Program (i.e., supplies, books, etc.)

The Program detail of the budget also contains budget fields for Capital Programs: 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. Cost Center 17 was set up in the 2011-2012 budget year. It will handle the District's Capital requests so the reader can see all the district's requests, and compare them to prior years.

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

ABA	Applied Behavioral Analysis
ADM	Average Daily Membership
AESOP	Automated Attendance and Substitute Management System
ARRA	American Recovery and Reinvestment Act - Two year entitlement grants
ASO	Administrative Services Only
AYP	Adequate Yearly Progress
BIP	Behavioral Intervention Program
BloomBoard	On-line platform designed to track and empower educator growth and development
CAS	Connecticut Association of Schools
CAPT	Connecticut Academic Performance Test
CC	Cost Center (refers to school or department #)
CBI	Computer Based Instruction
CCSS	Common Core State Standards
CERT SAL	Certified Salaries include those individuals for whom the Connecticut State Dept. of Education requires a certificate. Administrators, teachers, counselors, psychologists, social workers etc., would be included in this category.
Consumable	Materials, supplies, or books that are used up or worn out during 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
ESY	Extended School Year

GLOSSARY

EXCEL	Experiential Center for Early Learning (Pre K special education program)
FSA	Flexible Spending Account
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
MAP	Measures of Academic Progress
MPR	Multi-Purpose Room
NCLB	No Child Left Behind (Federal legislation)
NEASC	New England Association of Schools and Colleges
NES	Northville Elementary School
NMHS	New Milford High School
NWEA	Northwest Evaluation Association
NON CERT SAL	Salaries for those employees who are not required to have a certificate from the Connecticut 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
PT	Physical Therapy
PPT	Pupil Planning and Placement Team
SAT	Scholastic Aptitude Test

GLOSSARY

Section 504	A law (The Rehabilitation Act of 1973) that requires accommodations in general education for identified students
SRO	School Resource Officer
SLP	Speech/Language Pathologist (Requires certification from both the State Dept. of Education and State Health Department)
SMS	Schaghticoke Middle School
SBAC	Smarter Balanced Assessment Consortium
SEED	System for Educator Evaluation and Development
SNIS	Sarah Noble Intermediate School
SPED	Special Education
SRBI	Scientific Research-Based Interventions
SRR	Smart Response Receivers
TEAM	Teacher Education and Monitoring
TONM	Town of New Milford
TPA	Third Party Administrator
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.
VeriTime	Time and Attendance Management System
WIN	What I need

NEW MILFORD PUBLIC SCHOOLS
2014-2015
BUDGET OVERVIEW

The administration proposed a 3.61% increase in Operating Expenses in its 2014-2015 budget from 2013-2014. The dollar amount increase is as follows: operating \$1,679,127; capital \$472,340; combined \$2,151,467.

The BOE adopted budget was approved on June 10th, 2014. The combined budget was \$60,961,778. The overall dollar increase was \$1,327,630 or a 2.3% increase as compared to the prior year's budget. The breakdown of the 2014-2015 budget is as follows: Operating costs increased \$1,015,670 and the capital costs were \$311,960.

In an effort to mitigate cost increases, the District continues to pursue ways to reduce costs. These include the following 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
- Collaborating with energy vendors on cost reduction programs

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 Grant. At the time of this budget, the status regarding any changes to Excess Cost Reimbursements is unknown.

New Milford Board of Education					
Education Based Revenues					
<u>Education Based Revenues to Town</u>					
	Actual	Actual	Projected	Projected	
	2011-2012	2012-2013	2013-2014	2014-2015	Notes:
(ECS) Educational Cost Sharing	\$11,924,662	\$12,112,981	\$12,112,981	\$12,112,981	
Transportation Grant	\$379,094	\$375,473	\$375,473	\$375,473	
Magnet School Transportation	\$22,100	\$20,800	\$20,800	\$20,800	
Tuition-Sherman	\$1,175,621	\$1,146,520	\$1,156,561	\$1,156,561	
Tuition-Other	\$29,566	\$22,315	\$11,784	\$11,784	
Health Services Grant	\$4,344	\$5,392	\$5,392	\$5,392	
Transportation Non-public	\$7,093	\$6,659	\$6,659	\$6,659	
Total	\$13,542,480	\$13,690,140	\$13,689,650	\$13,689,650	
<u>Revenues New Milford Board of Education</u>					
Athletic Gate Receipts	\$25,429	\$24,000	\$25,200	\$30,200	
EXCEL Inclusion Tuition	\$61,316	\$70,770	\$60,500	\$82,000	
LHTC Tuition	\$26,070	\$19,910	\$19,910	\$19,910	
Fee Revenue Driver Education	\$7,808	\$0	\$0	\$0	No longer offer this program
Fee Revenue Building Use Account	\$43,955	\$67,000	\$42,500	\$47,546	
Fee Revenue School Musical	\$13,950	\$7,689	\$15,000	\$10,840	
NMHS Parking Permit Fees	\$37,566	\$34,300	\$47,072	\$41,156	
Pay to Participate Revenue	\$50,739	\$46,775	\$79,457	\$79,457	
Medicaid Reimbursement	\$31,829	\$34,099	\$85,000	\$35,575	
SDE Excess Cost Reimbursement	\$1,099,889	\$1,060,942	\$877,032	\$873,743	
State of CT Energy Assistance	\$0	\$0	\$0	\$0	
Transfer In - Building Use Account	\$26,866	\$33,647	\$33,647	\$33,647	
Transfer In - Food Services	\$0	\$0	\$0	\$0	
Transfer In- School Musical	\$0	\$0	\$0	\$0	
Universal Service Fund - Reimbursement	\$25,153	\$30,210	\$30,000	\$28,720	
Vendor rebate - Energy Management	\$11,379	\$5,751	\$0	\$0	
FEMA Reimbursement	\$0	\$0	\$0	\$0	
Misc.	\$3,034	\$2,690	\$2,999	\$2,687	
Donation	\$0	\$5,000	\$32,795	\$0	
Total BOE Revenues	\$1,464,983	\$1,442,783	\$1,351,112	\$1,285,481	