

Memo

To: The Pomfret Board of Finance
From: Richard Schad, Chair Pomfret Board of Education
Date: March 9, 2015
Re: **Submittal of the Board of Education 2015 - 2016 Budget**

Attached are copies of the Board of Education's proposed budget that was approved by the Board of Education on February 25, 2015. The proposed budget of \$9,952,676 is an increase of \$83,798 or .85% over the 2014-2015 adjusted budget.

The original budget, submitted by the Superintendent contained a 2.11% increase. The Superintendent began working on the budget in October. By January each teacher and department had presented to Principal Imschweiler a proposed budget which included all equipment and supply requests for next year, which was part of the Superintendent's zero budget development initiative. Principal Imschweiler then met with Dr. Bisceglia to review these requests. Prior to the budget submission to the BOE, the Superintendent had already reduced the budget from the proposed individual department budgets by \$54,669.

The Board met on February 4, 2015 for its first budget workshop. The Board directed the Superintendent to reduce the budget increase to approximately 1.5% before further review. In addition, the Board met for a second budget workshop on March 11, 2015 and for a final budget workshop during their regular meeting on February 25, 2015. Overall, during the Board of Education's budget workshops the budget was reduced by an additional \$124,160. The Board adopted the current proposed budget with an increase of .85%. The Superintendent's memorandum to the Board of Education on January 28, 2015 outlines the major educational benefits of this budget proposal.

This has been a challenging budget to develop due to current economic conditions and the reduction of Federal funding available to school districts. However, there were several factors that helped the school achieve a minimal increase for next year; including contract negotiations, lower high school enrollment and cost savings in the 2014-2015 budget including the amount budgeted for textbooks and lower utility costs. Inflationary costs have been projected for medical insurance and other accounts subject to market conditions and inflation. Special education out placed students and out-of-district transportation continue to place considerable pressure on the budget, increasing significantly over the prior year budget. This is particularly difficult to forecast due to student migration.

In past years, the Board of Education has created budgets that would maintain the quality of education at its present level, while occasionally making modest improvements. The BOE is well aware that we are facing unprecedented economic challenges at the national, state and local level here in Pomfret. It is with this understanding the BOE removed \$124,160 from the budget *prior* to its presentation to the BOF and the citizens of Pomfret. In addition, it is with this knowledge and understanding of the Board of Finance's broad financial objectives for Pomfret this year, that the Board of Education presents the 2015-2016 budget.

The Board of Education is confident that the Board of Finance will remain supportive to the Board of Education's goal of maintaining a quality educational program for all of Pomfret's students in grades preschool through grade twelve. The Board of Education looks forward to meeting with the BOF to review in detail the 2015-2016 budget request.

Board of Education's 2014-2015 Recommended Operating Budget

Account	2013-2014 Actual Expenditures	2014-2015 Adjusted Budget	2014-2015		2015-2016 Proposed Budget	Amount Change	% Change
			Estimated Expenses				
100 Administrators	\$ 267,261.16	\$ 316,951.00	\$ 316,951.00		\$ 328,347.00	\$ 11,396.00	3.6%
110 Support Staff	\$ 510,964.14	\$ 509,643.00	\$ 509,643.00		\$ 525,954.00	\$ 16,311.00	3.2%
111 Certified	\$ 2,707,791.58	\$ 2,692,517.00	\$ 2,692,517.00		\$ 2,599,437.00	\$ (93,080.00)	-3.5%
112 Teaching Assistant	\$ 175,337.23	\$ 222,443.00	\$ 222,443.00		\$ 210,791.00	\$ (11,652.00)	-5.2%
113 Substitute Teachers	\$ 55,484.47	\$ 48,729.00	\$ 48,729.00		\$ 49,945.00	\$ 1,216.00	2.5%
114 Sub. Teaching Asst.	\$ 9,945.66	\$ 6,180.00	\$ 6,180.00		\$ 3,000.00	\$ (3,180.00)	-51.5%
115 Sub. Support Staff	\$ 12,409.94	\$ 7,875.00	\$ 7,875.00		\$ 8,071.00	\$ 196.00	2.5%
130 Overtime/Community	\$ 5,897.24	\$ 4,356.00	\$ 4,356.00		\$ 4,464.00	\$ 108.00	2.5%
150 Additional Comp.	\$ 18,000.00	\$ 18,375.00	\$ 18,375.00		\$ 17,250.00	\$ (1,125.00)	-6.1%
151 Additional Prog. Sal.	\$ 86,253.30	\$ 91,212.00	\$ 91,212.00		\$ 92,559.00	\$ 1,347.00	1.5%
210 Insurance	\$ 5,547.80	\$ 6,509.00	\$ 6,509.00		\$ 6,833.00	\$ 324.00	5.0%
220 FICA/Medicare	\$ 105,276.44	\$ 107,131.00	\$ 107,131.00		\$ 112,487.00	\$ 5,356.00	5.0%
230 Retirement/Pensions	\$ 70,678.25	\$ 56,841.00	\$ 56,841.00		\$ 73,430.00	\$ 16,589.00	29.2%
250 Course Reimb.	\$ 6,526.00	\$ 12,500.00	\$ 12,500.00		\$ 12,500.00	\$ -	0.0%
260 Unemp. Comp.	\$ 3,700.00	\$ 6,825.00	\$ 6,825.00		\$ 7,166.00	\$ 341.00	5.0%
270 Workers' Comp.	\$ 42,645.09	\$ 45,207.00	\$ 45,207.00		\$ 48,402.00	\$ 3,195.00	7.1%
280 Health Insurance	\$ 871,808.08	\$ 957,282.00	\$ 957,282.00		\$ 1,055,403.00	\$ 98,121.00	10.2%
300 Other Services	\$ 31,653.10	\$ 28,260.00	\$ 28,260.00		\$ 29,460.00	\$ 1,200.00	4.2%
320 Student Services	\$ 107,407.25	\$ 117,400.00	\$ 117,400.00		\$ 80,500.00	\$ (36,900.00)	-31.4%
330 Prof. Development	\$ 20,203.19	\$ 33,775.00	\$ 33,775.00		\$ 28,775.00	\$ (5,000.00)	-14.8%
340 Professional Services	\$ 61,920.98	\$ 68,565.00	\$ 68,565.00		\$ 70,951.00	\$ 2,386.00	3.5%
420 Disposal Service	\$ 12,244.59	\$ 12,075.00	\$ 12,075.00		\$ 13,283.00	\$ 1,208.00	10.0%
430 Repair/Maintenance	\$ 189,003.30	\$ 89,102.00	\$ 89,102.00		\$ 91,602.00	\$ 2,500.00	2.8%
510 Transportation	\$ 572,171.31	\$ 542,190.00	\$ 542,190.00		\$ 619,835.00	\$ 77,645.00	14.3%
520 Bldg. Insurance	\$ 41,033.00	\$ 41,740.00	\$ 41,740.00		\$ 45,914.00	\$ 4,174.00	10.0%
530 Communications	\$ 10,435.86	\$ 11,274.00	\$ 11,274.00		\$ 11,539.00	\$ 265.00	2.4%
540 Advertising	\$ 9,715.06	\$ 2,150.00	\$ 2,150.00		\$ 2,150.00	\$ -	0.0%
561 Tuition	\$ 3,585,993.98	\$ 3,247,781.00	\$ 3,247,781.00		\$ 3,313,268.00	\$ 65,487.00	2.0%
580 Travel	\$ 5,228.34	\$ 4,200.00	\$ 4,200.00		\$ 4,410.00	\$ 210.00	5.0%
600 Supplies	\$ 5,386.72	\$ 5,435.00	\$ 5,435.00		\$ 5,435.00	\$ -	0.0%
610 Instructional Supplies	\$ 158,552.47	\$ 131,520.00	\$ 131,520.00		\$ 127,440.00	\$ (4,080.00)	-3.1%
620 Utilities	\$ 46,170.54	\$ 50,142.00	\$ 50,142.00		\$ 55,664.00	\$ 5,522.00	11.0%
624 Heating Fuel	\$ 137,044.54	\$ 134,500.00	\$ 134,500.00		\$ 100,758.00	\$ (33,742.00)	-25.1%
626 Diesel	\$ 55,315.29	\$ 67,403.00	\$ 67,403.00		\$ 60,774.00	\$ (6,629.00)	-9.8%
640 Books & Periodicals	\$ 72,662.95	\$ 73,515.00	\$ 73,515.00		\$ 59,850.00	\$ (13,665.00)	-18.6%
650 Technology Supplies	\$ 4,554.52	\$ 6,400.00	\$ 6,400.00		\$ 6,400.00	\$ -	0.0%
730 Capital Equipment	\$ 118,803.97	\$ 67,202.00	\$ 67,202.00		\$ 72,161.00	\$ 4,959.00	7.4%
810 Dues & Fees	\$ 32,369.00	\$ 23,673.00	\$ 23,673.00		\$ 24,728.00	\$ 1,055.00	4.5%
Sub Total	\$ 10,233,396.34	\$ 9,868,878.00	\$ 9,868,878.00		\$ 9,980,936.00	\$ 112,058.00	1.14%
<i>Misc. Income</i>					\$ (28,260.00)	\$ (28,260.00)	
Total	\$ 10,233,396.34	\$ 9,868,878.00	\$ 9,868,878.00		\$ 9,952,676.00	\$ 83,798.00	0.85%

<i>Excess Cost Received</i>	\$ (588,949.00)
<i>Medicaid Received</i>	\$ (7,085.95)
<i>Misc Income</i>	\$ (27,300.07)
Total Expenditures 12/13	\$ 9,610,061.32