

REGIONAL SCHOOL DISTRICT ONE

HOUSATONIC VALLEY REGIONAL HIGH SCHOOL
PUPIL SERVICES CENTER
REGIONAL SCHOOL SERVICES CENTER

APPROVED BUDGET 2014-2015

BOARD OF EDUCATION

Andrea Downs, Chairman
Jennifer Weigel, Vice-Chairman
Edwin Gow, Treasurer
Philip Hart
Jonathan Moore
Michele Pastre, Alternate

ADMINISTRATION

Patricia Chamberlain, Superintendent
Diane Goncalves, Asst. Superintendent
Carl Gross, Pupil Services Director
Samuel Herrick, Business Manager
Ian Strever, Interim Principal
Liam O'Reilly, Interim Asst. Principal
Martha Schwaikert, Spec. Ed. Supervisor



The 2014/2015 budget was approved at a region-wide referendum on Tuesday, May 6, 2014.

BUDGET SUMMARY

	2011/2012 Budget	2012/2013 Budget	2013/2014 Budget	2013/2014 Estimated	2014/2015 Proposed	\$ Increase	% Increase
<i>HVRHS (excluding intra region allocation)*</i>							
Gross Expense	\$8,629,046	\$8,585,361	\$8,261,871	\$8,214,119	\$8,697,946	\$436,075	5.28%
Less:							
Revenue	\$261,118	\$322,429	\$321,987	\$478,376	\$427,488		
Net Expense Budget	\$8,367,928	\$8,262,932	\$7,939,884	\$7,735,743	\$8,270,458	\$330,574	4.16%
<i>Pupil Services</i>							
Gross Expense	\$5,589,917	\$5,585,323	\$5,695,754	\$5,904,457	\$6,153,790	\$458,036	8.04%
Less:							
Revenue	\$215,201	\$193,452	\$239,124	\$388,322	\$302,285		
Net Expense Budget	\$5,374,716	\$5,391,871	\$5,456,630	\$5,516,135	\$5,851,505	\$394,875	7.24%
<i>RSSC</i>							
Gross Expense	\$909,926	\$951,796	\$1,044,858	\$1,021,462	\$1,028,906	-\$15,952	-1.53%
Less:							
Revenue	\$3,000	\$800	\$800	\$492	\$492		
Net Expense Budget	\$906,926	\$950,996	\$1,044,058	\$1,020,970	\$1,028,414	-\$15,644	-1.50%
Total	\$14,649,570	\$14,605,799	\$14,440,572	\$14,272,848	\$15,150,377	\$709,805	4.92%

*Memo: Intra region allocation for assessment purposes.

HVRHS Net Expense	\$8,367,928	\$8,262,932	\$7,939,884	\$8,270,458
Pupil Services Allocation	\$1,131,159	\$1,131,159	\$1,345,426	\$1,510,530
RSSC Allocation	\$232,022	\$232,022	\$257,430	\$265,479
HVRHS Net Assessment Budget	\$9,731,109	\$9,626,113	\$9,542,740	\$10,046,466

REVENUES: Other Than Member Town Assessments

	<u>2011-2012</u> <u>Actual</u>	<u>2012-2013</u> <u>Actual</u>	<u>2013-2014</u>		<u>2014-2015</u> <u>Estimated</u>	<u>% Increase</u>
			<u>Budget</u>	<u>Estimated</u>		
HVRHS						
Agriculture Education Grant	232,113	293,775	279,515	387,230	387,230	38.5%
Adult Education Grant	9,048	8,713	0	2,169	2,169	100.0%
Sale of Vehicle/Equipment/Material	0	1,000	0	0	0	0.0%
Tuition	39,960	39,960	27,972	77,918	27,972	0.0%
Rental of Building	2,907	0	2,500	0	0	-100.0%
Interest Income	6,519	4,617	6,500	4,617	4,617	-29.0%
Office Use - Rental	5,500	5,500	5,500	5,500	5,500	0.0%
Miscellaneous	1,696	1,695	0	942	0	0.0%
	<u>297,743</u>	<u>355,260</u>	<u>321,987</u>	<u>478,376</u>	<u>427,488</u>	<u>32.8%</u>
Pupil Services						
Tuition out of District	9,594	6,736	19,980	66,354	19,980	0.0%
Interest Income	3,591	2,305	3,591	2,305	2,305	-35.8%
Medicaid	16,303	12,621	0	10,713	0	0.0%
Special Ed. Placement and Excess Cost	236,845	211,028	185,553	272,000	250,000	34.7%
Preschool	29,131	38,071	30,000	36,950	30,000	0.0%
Miscellaneous	0	0	0	0	0	0.0%
	<u>295,464</u>	<u>270,762</u>	<u>239,124</u>	<u>388,322</u>	<u>302,285</u>	<u>26.4%</u>
RSSC						
Interest Income/Misc. Inc	590	492	800	492	492	-38.5%
	<u>590</u>	<u>492</u>	<u>800</u>	<u>492</u>	<u>492</u>	<u>-38.5%</u>

REVENUES: Member Town Assessments
Housatonic Valley Regional High School

Member Town	Enrollment *			Percentage			Assessment		
	2011-2012	2012-2013	2013-2014	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
Canaan	46	35	36	10.0000%	8.4746%	8.5714%	996,094	808,707	861,126
Cornwall	52	47	42	11.3043%	11.3801%	10.0000%	1,126,019	1,085,978	1,004,647
Kent	70	55	55	15.2174%	13.3172%	13.0952%	1,515,794	1,270,825	1,315,609
North Canaan	128	128	136	27.8261%	30.9927%	32.3810%	2,771,738	2,957,556	3,253,142
Salisbury	85	86	78	18.4783%	20.8232%	18.5714%	1,840,608	1,987,108	1,865,772
Sharon	79	62	73	17.1739%	15.0121%	17.3810%	1,710,682	1,432,566	1,746,172
Total	460	413	420	100.0000%	100.0000%	100.0000%	\$9,960,935	\$9,542,739	\$10,046,466

Less:			
Pupil Services		1452626	1,510,530
RSSC		246557	265,479
Net HVRHS (without allocations)		8,261,752	8,270,458
Total		9,960,935	10,046,466

Per Pupil			
Net HVRHS Cost (without allocations)		\$17,960	\$19,692
Pupil Services		3,099	3,596
RSSC		536	632
Net Cost Per Pupil		\$21,595	\$23,920

* Reflects October 1 enrollment reported on Student Census Report (ED006)

REGIONAL SCHOOL DISTRICT ONE

REVENUES: Member Town Assessments
Pupil Services

Member Town	Enrollment *			Percentage			Assessment		
	2011-2012	2012-2013	2013-2014	2012-2013	2013-2014	2014-2015	2012-2013	2013-2014	2014-2015
Canaan	86	75	79	4.9425%	4.4776%	4.8556%	266,495	244,327	284,123
Cornwall	106	103	104	6.0920%	6.1493%	6.3921%	328,470	335,542	374,036
Kent	278	271	272	15.9770%	16.1791%	16.7179%	861,460	882,834	978,248
North Canaan	308	315	295	17.7011%	18.8060%	18.1315%	954,423	1,026,172	1,060,967
Salisbury	311	310	280	17.8736%	18.5075%	17.2096%	963,720	1,009,884	1,007,020
Sharon	191	188	177	10.9770%	11.2239%	10.8789%	591,866	612,446	636,580
Total K-8 Schools	1280	1262	1207	73.5632%	75.3433%	74.1856%	3,966,434	4,111,204	4,340,975
HVRHS	460	413	420	26.4368%	24.6567%	25.8144%	1,425,437	1,345,426	1,510,530
Total Region	1740	1675	1627	100.0000%	100.0000%	100.0000%	\$5,391,871	\$5,456,630	\$5,851,505
Net Cost Per Pupil							\$3,099	\$3,258	\$3,596

* Reflects October 1 enrollment reported on Student Census Report (ED006)

REGIONAL SCHOOL DISTRICT ONE

REVENUES: Member Town Assessments
Regional School Services Center

<u>Member Town</u>	<u>Enrollment *</u>			<u>Percentage</u>			<u>Assessment</u>		
	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Canaan	86	75	79	4.9425%	4.4776%	4.8556%	46,653	46,749	49,935
Cornwall	106	103	104	6.0920%	6.1493%	6.3921%	58,930	64,202	65,738
Kent	278	271	272	15.9770%	16.1791%	16.7179%	138,485	168,919	171,929
North Canaan	308	315	295	17.7011%	18.8060%	18.1315%	161,075	196,345	186,467
Salisbury	311	310	280	17.8736%	18.5075%	17.2096%	152,727	193,229	176,986
Sharon	191	188	177	10.9770%	11.2239%	10.8789%	100,672	117,184	111,880
Total K-8 Schools	1280	1262	1207	73.5632%	75.3433%	74.1856%	658,542	786,628	762,935
HVRHS	460	413	420	26.4368%	24.6567%	25.8144%	246,557	257,430	265,479
Total Region	1740	1675	1627	100.0000%	100.0000%	100.0000%	\$905,099	\$1,044,058	\$1,028,414
Net Cost Per Pupil							\$536	\$623	\$632

* Reflects October 1 enrollment reported on Student Census Report (ED006)

APPENDIX I
Summary of Proposed 2014-2015
Member Town Assessments

Member Town	HVRHS (before allocation)	HVRHS Pupil Services	HVRHS RSSC	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	708,896	129,474	22,755	\$861,126	284,123	49,935	\$1,195,184
Cornwall	827,046	151,053	26,548	\$1,004,647	374,036	65,738	\$1,444,420
Kent	1,083,036	197,807	34,765	\$1,315,609	978,248	171,929	\$2,465,786
North Canaan	2,678,053	489,124	85,965	\$3,253,142	1,060,967	186,467	\$4,500,576
Salisbury	1,535,942	280,527	49,303	\$1,865,772	1,007,020	176,986	\$3,049,778
Sharon	1,437,484	262,544	46,143	\$1,746,172	636,580	111,880	\$2,494,632
Total Assessments	\$8,270,458	\$1,510,530	\$265,479	\$10,046,466	\$4,340,975	\$762,935	\$15,150,377

Net Expense Budgets
(excluding intra-region
transfers/allocations)

HVRHS	\$8,270,458	\$ -	\$ -	\$8,270,458	\$ -	\$ -	\$8,270,458
Pupil Services	-	1,510,530	-	1,510,530	4,340,975	-	5,851,505
RSSC	-	-	265,479	265,479	-	762,935	1,028,414

Change from 2013/2014 Budget

Member Town	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	\$52,419	\$39,796	\$3,186	\$95,401
Cornwall	-\$81,331	\$38,494	\$1,536	-\$41,302
Kent	\$44,784	\$95,414	\$3,010	\$143,208
North Canaan	\$295,586	\$34,795	-\$9,878	\$320,503
Salisbury	-\$121,336	-\$2,864	-\$16,243	-\$140,443
Sharon	\$313,606	\$24,134	-\$5,304	\$332,436
Total Assessments	\$503,726	\$229,770	-\$23,693	\$709,804

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
Fund 0100 - HVRHS:									
1	0100 1100 1110 01 343	Salaries - Certified Teachers	3,415,061	3,325,634	3,165,833	3,135,503	3,268,815	102,982	3.25%
2	0100 3200 1113 01 399	Salaries - Extra Pay for Extra Duty	107,436	113,956	134,240	125,262	126,687	(7,553)	-5.63%
3	0100 3200 1112 01 356	Salaries - Coaches	143,630	136,235	135,387	146,593	147,257	11,870	8.77%
4	0100 2400 1111 01 337	Salary - Principal/Assistant Principal	233,000	238,825	243,602	245,392	252,474	8,872	3.64%
5	0100 1100 1110 01 366	Salary- Director of Science Tech Center	-	-	-	-	15,000	15,000	
6	0100 1100 1116 01 399	Salary Homebound Tutors	10,848	2,264	10,000	10,000	10,000	-	0.00%
7	0100 2130 1120 01 332	Salary Nurse	45,444	46,301	47,324	47,324	48,214	890	1.88%
8	0100 2620 1121 01 335	Salary - Custodial/Maintenance	324,408	341,892	337,614	333,683	343,779	6,165	1.83%
9	0100 2400 1122 01 337	Salary - Secretaries	230,702	241,495	239,042	239,830	252,680	13,638	5.71%
10	0100 2222 1123 01 329	Salary - Education Paraprofessionals	97,157	101,402	104,956	104,604	106,574	1,618	1.54%
11	0100 2225 1124 01 339	Salary - Information Technology	97,821	105,373	96,461	96,461	95,740	(721)	-0.75%
12	0100 1100 1210 01 399	Salary - Substitute Teachers	64,001	60,719	58,000	61,000	64,800	6,800	11.72%
		Total Salaries	4,769,507	4,714,096	4,572,459	4,545,652	4,732,020	159,561	3.49%
13	0100 1100 2100 01 300	Health Ins.	964,244	899,409	966,530	903,656	1,197,059	230,529	23.85%
14	0100 1100 2200 01 300	FICA-HS	128,163	126,766	133,218	124,845	130,717	(2,502)	-1.88%
15	0100 1100 2300 01 300	Pension-HS	46,270	49,521	53,018	49,914	46,685	(6,333)	-11.94%
16	0100 1100 2310 01 399	Early Retirement Incentive	131,134	129,400	-	-	-	-	
17	0100 1100 2400 01 399	Tuition Reimbursement	3,337	2,315	6,000	5,000	6,000	-	0.00%
18	0100 2310 2500 01 399	Unemployment Compensation	20,065	8,286	10,000	10,000	5,000	(5,000)	-50.00%
19	0100 2310 2600 01 399	Workers Compensation	78,300	71,834	72,741	75,124	89,124	16,383	22.52%
20	0100 1100 2700 01 300	Life-HS	9,307	9,300	9,175	8,171	8,999	(176)	-1.92%
		Total Benefits	1,380,820	1,296,831	1,250,682	1,176,710	1,483,584	232,902	18.62%
21	0100 2310 3100 01 338	Referendum Expense	15,751	26,031	21,000	29,156	7,000	(14,000)	-66.67%
22	0100 2900 3202 01 399	American Field Service	2,200	2,200	2,200	2,200	2,200	-	0.00%
23	0100 1100 3203 01 353	Purchased Services - Acadmic Programs	12,409	9,623	24,500	24,500	24,300	(200)	-0.82%
24	0100 1100 3204 01 399	In-Service Training	4,245	7,360	15,000	18,466	15,000	-	0.00%
25	0100 2225 3204 01 339	In-Service Training-IT	1,645	1,500	3,500	3,500	3,500	-	0.00%
26	0100 3300 3206 01 342	Adult Ed. Course-Ed. Conn.	65,837	62,256	22,000	22,516	22,595	595	2.70%
27	0100 3100 3207 01 399	Cafeteria Subsidy	15,000	18,000	15,000	15,000	15,000	-	0.00%
28	0100 2400 3210 01 399	Software Subscriptions	5,310	3,621	3,621	3,621	3,621	-	0.00%
29	0100 2310 3010 01 338	Legal Services	52,634	8,993	12,500	12,500	15,000	2,500	20.00%
30	0100 2310 3030 01 338	Section 125 Services	(600)	557	810	810	810	-	0.00%
31	0100 2510 3050 01 336	Audit Services	12,376	12,536	12,842	12,842	12,842	-	0.00%
32	0100 2510 3060 01 336	Inventory	-	-	500	500	-	(500)	-100.00%

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
33	0100 3200 3307 01 356	Physical Exams-Athletics	-	-	500	500	500	-	0.00%
34	0100 2130 3308 01 332	Consulting Physician	500	-	1,500	1,500	500	(1,000)	-66.67%
35	0100 3200 3309 01 356	Athletic Trainer	24,089	25,396	25,894	25,894	25,894	-	0.00%
36	0100 1100 3310 01 366	Purchased Services-Science Tech Center	-	-	5,000	5,000	5,000	-	0.00%
37	0100 2225 3310 01 339	Techn. Subcontractors	5,345	976	5,700	5,700	5,700	-	0.00%
38	0100 2310 3311 01 338	Board Programs	4,190	1,061	6,500	6,500	6,500	-	0.00%
39	0100 2823 3314 01 337	Public Relations	7,985	8,584	15,000	15,000	15,000	-	0.00%
40	0100 2120 3400 01 333	Software-Guidance	2,280	3,693	1,685	2,390	4,000	2,315	137.39%
41	0100 2510 3900 01 336	Software Maintenance-Business Services	6,946	6,726	7,100	7,100	7,278	177	2.50%
42	0100 2130 4210 01 332	Medical/Chemical Waste Removal	-	-	1,400	1,400	250	(1,150)	-82.14%
43	0100 1100 4300 01 343	Equipment Repair - Academic Programs	31,090	37,035	32,050	36,134	33,800	1,750	5.46%
44	0100 1100 4420 01 399	Lease of Copiers	13,523	13,523	13,523	13,523	13,572	49	0.36%
45	0100 2620 4900 01 335	Purchased Services - Bldgs & Grounds	306,268	461,964	298,951	298,951	263,651	(35,300)	-11.81%
46	0100 2700 5100 01 330	Student Transportation	1,901	987	1,275	1,275	1,275	-	0.00%
47	0100 2700 5101 01 368	Fld Trips - Academic Programs	11,549	15,235	20,050	20,050	18,700	(1,350)	-6.73%
48	0100 2700 5102 01 356	Transportation - Athletics/Late Bus	96,261	96,535	95,041	95,041	98,328	3,287	3.46%
49	0100 2620 5201 01 335	Insurance	73,217	73,481	73,634	73,820	73,820	186	0.25%
50	0100 2400 5301 01 399	Telephone	12,774	8,850	13,000	13,000	13,000	-	0.00%
51	0100 1100 5310 01 365	Postage	10,269	14,114	7,720	7,720	7,500	(220)	-2.85%
52	0100 2310 5401 01 338	Adv. & Printed Announcements	-	-	500	959	500	-	0.00%
53	0100 1005 5501 01 355	Printing & Binding-Phys Ed/Health Ed	10,560	10,766	9,550	9,550	8,950	(600)	-6.28%
54	0100 1100 5620 01 399	Tuition Out-Of-District	17,847	18,597	19,500	19,500	19,500	-	0.00%
55	0100 1100 5801 01 343	Travel	9,210	13,643	15,765	16,515	17,715	1,950	12.37%
		Total Purchased Services	832,609	963,842	804,311	822,634	762,801	(41,511)	-5.16%
56	0100 2120 6100 01 333	Meeting Supplies	94	110	200	200	400	200	100.00%
57	0100 2130 6100 01 332	Supplies-Nurse	2,485	2,118	2,250	2,250	2,250	-	0.00%
58	0100 3200 6100 01 356	Supplies-Athletics	494	496	20	500	500	480	2400.00%
59	0100 2400 6101 01 337	Supplies - Administrative	4,387	2,914	5,390	5,390	5,390	-	0.00%
60	0100 1100 6102 01 399	Publications-Literary Magazine	1,540	-	1,600	1,600	1,600	-	0.00%
61	0100 2120 6102 01 368	Instr. Supplies	140,768	130,930	132,066	132,918	138,799	6,733	5.10%
62	0100 2225 6102 01 339	Supplies-IT	4,726	8,221	8,000	8,000	8,000	-	0.00%
63	0100 1100 6103 01 343	Software	47,977	27,094	38,500	39,896	33,400	(5,100)	-13.25%
64	0100 2400 6103 01 337	Attend & Comp. Supplies	2,108	-	2,000	2,000	2,000	-	0.00%
65	0100 2223 6104 01 329	Audio Visual Materials	6,641	7,701	7,600	7,600	8,000	400	5.26%
66	0100 1100 6106 01 355	Awards	2,302	2,112	2,200	2,376	2,200	-	0.00%
67	0100 2620 6111 01 335	Custodial and Maint. Supplies	64,600	40,286	47,000	47,000	47,000	-	0.00%

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
68	0100 2620 6220 01 335	Electricity	136,557	132,564	140,000	140,000	140,000	-	0.00%
69	0100 2620 6230 01 335	Propane Gas	16,138	15,538	16,000	16,000	16,000	-	0.00%
70	0100 2620 6240 01 335	Heating Oil	231,098	245,453	261,300	261,300	261,300	-	0.00%
71	0100 2650 6260 01 335	Vehicle Supplies and Fuel	7,571	5,798	5,900	5,900	5,900	-	0.00%
72	0100 2700 6260 01 334	Supplies-Student Transportation	2,130	1,652	2,600	2,600	2,600	-	0.00%
73	0100 1100 6400 01 345	Textbooks	24,310	32,883	25,700	25,700	30,395	4,695	18.27%
74	0100 2222 6401 01 329	Periodicals/Subscriptions	2,466	7,576	8,319	10,689	11,264	2,945	35.40%
75	0100 2222 6402 01 329	Books-Library	12,681	14,574	14,000	14,000	15,000	1,000	7.14%
		Total Supplies	711,072	678,019	720,645	725,919	731,998	11,353	1.58%
76	0100 1140 7000 01 340	Equipment-Academic Programs	170,618	118,566	54,706	81,220	129,706	75,000	137.10%
77	0100 2225 7312 01 339	Equipment-Technology	73,059	110,242	45,000	45,000	45,000	-	0.00%
78	0100 1100 7312 01 338	Equipment-Board of Education	229	-	-	1,418	-	-	0.00%
79	0100 2400 7312 01 337	Equipment-Administrative	1,869	1,235	3,000	3,000	3,000	-	0.00%
80	0100 2620 7312 01 335	Equipment-Bldg&Grounds	12,536	10,361	5,500	5,500	5,500	-	0.00%
81	0100 3200 7312 01 356	Equipment-Athletics	4,995	4,011	5,000	5,000	5,000	-	0.00%
		Total Property	263,306	244,416	113,206	141,138	188,206	75,000	66.25%
82	0100 2400 8100 01 337	Dues-Princ. Off.	14,780	15,131	15,375	15,375	15,375	-	0.00%
83	0100 5100 8300 01 394	Interest on Principal	183,842	167,913	147,048	147,048	147,048	-	0.00%
84	0100 5100 9100 01 394	Redemption of Principal	351,875	383,729	513,915	513,915	513,915	-	0.00%
85	0100 5200 9302 01 356	Transfers-Athletics	61,236	59,867	61,230	62,728	60,000	(1,230)	-2.01%
86	0100 2509 9304 01 381	Transfer-Title 1	60,000	61,518	63,000	63,000	63,000	-	0.00%
		Total Other	671,732	688,157	800,568	802,066	799,338	(1,230)	-0.15%
		TOTAL HIGH SCHOOL	8,629,046	8,585,361	8,261,871	8,214,119	8,697,946	436,075	5.28%

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
Fund 0102 PUPIL SERVICES:									
87	0102 1200 1110 02 076	Special Ed.&Pre K Teachers	1,452,924	1,514,979	1,513,311	1,459,537	1,462,489	(50,822)	-3.36%
88	0102 2140 1110 02 077	Psychologists	429,582	444,940	431,149	425,578	418,366	(12,783)	-2.96%
89	0102 2150 1110 02 079	Speech Clinicians	329,963	346,085	339,146	325,771	356,401	17,255	5.09%
90	0102 2800 1111 02 074	Director of Pupil Services	121,595	124,027	126,508	127,766	130,980	4,472	3.53%
91	0102 2800 1111 02 076	Special Education Supervisor	95,700	102,495	104,547	104,547	107,171	2,624	2.51%
92	0102 1200 1116 02 076	Tutors Homebound	3,613	225	10,000	5,000	5,000	(5,000)	-50.00%
93	0102 1200 1121 02 076	Educational Paraprofessionals	547,156	599,870	573,400	636,356	671,000	97,600	17.02%
94	0102 2800 1122 02 074	Exec Secy/Admin Asst	109,810	99,864	101,655	89,914	104,546	2,891	2.84%
95	0102 1200 1211 02 099	Substitute Teachers	14,041	13,370	16,000	16,000	17,000	1,000	6.25%
96	0102 1200 1311 02 099	Salary-Extended Services	54,114	63,869	70,000	70,000	70,000	-	0.00%
		Total Salaries	3,158,496	3,309,724	3,285,716	3,260,468	3,342,953	57,237	1.74%
								-	
97	0102 1200 2100 02 076	Health-Sp Ed	868,746	893,835	987,062	969,896	1,168,318	181,256	18.36%
98	0102 1200 2200 02 076	FICA-Sp Ed	93,932	105,455	99,999	100,244	111,261	11,262	11.26%
99	0102 1200 2300 02 076	Pension-Sp Ed	43,946	41,374	42,000	46,073	53,460	11,460	27.29%
100	0102 1200 2400 02 099	Tuition Reimbursement-Sp Ed	2,677	-	2,500	1,572	2,500	-	0.00%
101	0102 1200 2500 02 099	Unemployment Compensation-Sp Ed	-	-	5,000	-	5,000	-	0.00%
102	0102 1200 2700 02 076	Life-Sp Ed	5,950	5,742	5,928	5,677	5,611	(317)	-5.34%
		Total Benefits	1,015,250	1,046,405	1,142,489	1,123,463	1,346,150	203,661	17.83%
								-	
103	0102 2103 2040 02 099	In-Service Training	6,210	5,175	7,000	7,000	7,000	-	0.00%
104	0102 2203 2040 02 099	Pre K In Service	-	225	2,500	2,500	1,000	(1,500)	-60.00%
105	0102 2280 3010 02 074	Legal Services	9,888	10,253	25,000	15,000	18,000	(7,000)	-28.00%
106	0102 2280 3030 02 074	Section 125 Services	491	596	550	924	1,500	950	172.73%
107	0102 2280 3050 02 074	Audit Services	4,066	4,168	4,376	4,376	4,597	221	5.05%
108	0102 1200 3070 02 099	Health Exams.	92	150	250	-	150	(100)	-40.00%
109	0102 2800 3110 02 074	Consultation Services	26,807	42,203	30,000	30,000	37,000	7,000	23.33%
110	0102 2139 3150 02 099	Physical/Occupl Therapy	155,813	147,076	174,184	174,184	180,882	6,698	3.85%
111	0102 2140 3160 02 077	Ed./Psychological Evals.	24,900	21,605	23,000	20,000	23,000	-	0.00%
112	0102 2132 3170 02 099	Medical Evaluations	-	-	225	-	-	(225)	-100.00%
113	0102 2800 3900 02 074	Software Maintenance	926	2,959	1,000	2,953	1,000	-	0.00%
114	0102 1200 4300 02 076	Eq. Repair-Special Ed.	-	-	250	2,998	250	-	0.00%
115	0102 2800 4300 02 074	Eq. Repair-Pupil Services Admin.	467	260	1,030	336	500	(530)	-51.46%
116	0102 2800 4420 02 074	Lease of Copier	2,204	2,204	2,204	2,204	2,204	-	0.00%
117	0102 2800 4900 02 074	Office Use & Utilities	3,000	3,000	3,000	3,000	3,000	-	0.00%

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
118	0102 2700 5100 02 034	Transportation	370,958	403,139	414,925	468,203	445,792	30,867	7.44%
119	0102 2800 5301 02 074	Telephone	2,955	2,181	2,955	2,955	2,600	(355)	-12.01%
120	0102 2800 5301 02 074	Postage	531	999	1,000	1,000	800	(200)	-20.00%
121	0102 1200 5620 02 076	Tuition Outplacements	762,669	518,279	525,000	730,027	675,000	150,000	28.57%
122	0102 1200 5801 02 099	Travel Expense	11,948	17,512	13,000	17,000	17,512	4,512	34.71%
123	0102 2800 5803 02 074	Professional Development	3,425	1,676	2,000	2,000	9,000	7,000	350.00%
		Total Purchased Services	1,387,351	1,183,662	1,233,449	1,486,660	1,430,787	197,338	16.00%
								-	
124	0102 1200 6100 02 076	Medical Supplies	-	-	250	-	250	-	0.00%
125	0102 2800 6101 02 074	Office Supplies	3,076	2,802	3,000	3,000	2,800	(200)	-6.67%
126	0102 1200 6102 02 076	Instructional Supplies	6,834	7,061	6,500	6,516	6,500	-	0.00%
127	0102 1250 6102 02 099	Supplies-Pre K	-	250	-	-	-	-	0.00%
128	0102 2140 6102 02 077	Supplies-Teach&Psych.	4,830	12,317	10,000	10,000	10,000	-	0.00%
129	0102 2150 6102 02 079	Supplies-Speech & Lang.	3,317	7,939	3,600	3,600	3,600	-	0.00%
130	0102 2700 6260 02 034	Supplies-Student Transport	3,818	5,910	4,000	4,000	4,000	-	0.00%
		Total Supplies	21,875	36,279	27,350	27,116	27,150	(200)	-0.73%
								-	
131	0102 2700 7312 02 034	Equipment-Transportation	2,058	-	250	250	250	-	0.00%
132	0102 1250 7312 02 099	Equipment-Pre K	-	569	-	-	-	-	#DIV/0!
133	0102 2150 7312 02 076	Equipment-Sp Ed	3,306	2,308	4,500	4,500	4,500	-	0.00%
134	0102 2800 7312 02 074	Equipment-P.S. Admin.	1,582	6,376	2,000	2,000	2,000	-	0.00%
		Total Property	6,945	9,253	6,750	6,750	6,750	-	0.00%
		TOTAL PUPIL SERVICES	5,589,917	5,585,323	5,695,754	5,904,457	6,153,790	458,036	8.04%
								-	
		Fund 0103 RSSC:						-	
135	0103 2321 1111 03 071	Superintendent	148,360	151,327	154,354	154,354	157,441	3,087	2.00%
136	0103 2510 1111 03 036	Business Manager	108,023	110,234	112,387	112,387	114,635	2,248	2.00%
137	0103 3200 1114 03 026	Regional Athletic Director	-	9,727	10,200	4,990	10,404	204	2.00%
138	0103 2321 1115 03 071	Asst. Superintendent	132,845	135,502	138,212	138,212	140,976	2,764	2.00%
139	0103 2510 1120 03 036	Asst. Business Manager	47,552	59,614	57,367	57,586	58,449	1,082	1.89%
140	0103 2510 1121 03 036	Bookkeeper	54,649	48,295	47,382	47,565	49,254	1,872	3.95%
141	0103 2321 1122 03 071	Executive Secty-Superintendent	53,986	54,996	68,864	68,864	56,597	(12,267)	-17.81%
142	0103 2510 1122 03 036	Admin Assistant	47,800	50,557	49,796	50,186	-	(49,796)	-100.00%
143	0103 2321 1122 03 071	Executive Secty	51,760	52,744	53,972	55,167	52,438	(1,534)	-2.84%
144	0103 2321 1122 03 071	Secretary	-	-	24,138	17,316	39,062	14,924	61.83%
145	0103 2321 1320 03 071	Board Clerk O.T.	2,556	2,905	3,500	3,500	3,500	-	0.00%

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
		Total Salaries	647,531	675,902	720,172	710,127	682,756	(37,416)	-5.20%
								-	
146	0103 2321 2100 03 071	Health-RSSC	98,737	107,317	113,051	100,122	130,274	17,223	15.23%
147	0103 2321 2200 03 071	FICA-RSSC	33,015	33,474	36,446	36,446	36,352	(94)	-0.26%
148	0103 2321 2300 03 071	Pension-RSSC	19,217	19,682	20,306	20,254	16,467	(3,839)	-18.91%
149	0103 2321 2700 03 071	Annuity-Superintendent	8,902	9,080	9,261	9,261	9,446	185	2.00%
150	0103 2321 2700 03 071	Annuity-Asst. Superintendent	-	2,500	2,500	2,500	2,500	-	0.00%
151	0103 2321 2700 03 071	Tuition Reimbursement-Superintendent	4,200	-	4,200	4,200	4,200	-	0.00%
152	0103 2321 2700 03 071	Unemployment-RSSC	-	-	15,834	15,002	-	(15,834)	-100.00%
153	0103 2321 2700 03 071	Life Insurance-RSSC	2,352	2,381	2,917	2,917	2,381	(536)	-18.39%
		Total Benefits	166,424	174,434	204,515	190,702	201,619	(2,896)	-1.42%
								-	
154	0103 1100 3200 03 026	Grade 4 Arts Day	1,400	1,500	1,400	1,400	1,400	-	0.00%
155	0103 2213 3204 03 071	In-Service Training	19,396	14,877	40,000	40,000	40,000	-	0.00%
156	0103 2213 3205 03 071	Curriculum Development	32,284	18,135	30,000	30,000	30,000	-	0.00%
157	0103 2213 3311 03 071	PowerSchool Support	-	-	-	-	15,000	15,000	100.00%
158	0103 2321 3301 03 071	Legal Services-General	20,456	33,817	27,288	25,095	35,000	7,712	28.26%
159	0103 2310 3303 03 071	Section 125 Services	180	114	185	185	185	-	0.00%
160	0103 2510 3305 03 036	Audit Services	3,272	2,948	3,022	3,022	3,175	153	5.08%
161	0103 2510 3900 03 036	Software Maintenance	463	992	666	666	700	34	5.11%
162	0103 2321 4300 03 071	Eq-Repair	953	727	1,000	1,000	1,000	-	0.00%
163	0103 2321 4420 03 071	Lease of Copier	3,125	3,125	3,125	3,125	3,125	-	0.00%
164	0103 2321 4900 03 071	Office Use and Utilities	2,500	2,500	2,500	2,500	2,500	-	0.00%
165	0103 2321 5301 03 071	Telephone	4,122	3,173	2,500	2,500	2,500	-	0.00%
166	0103 2321 5310 03 071	Postage	32	3,000	1,000	1,000	1,000	-	0.00%
167	0103 2321 5400 03 071	Adv. & Printed Announcements	1,515	2,854	1,500	1,888	1,500	-	0.00%
168	0103 2321 5801 03 071	Travel-Supt. Office	2,810	4,963	3,000	3,000	3,000	-	0.00%
169	0103 2510 5801 03 036	Travel-Business Svcs.	1,644	2,484	1,800	1,800	1,800	-	0.00%
170	0103 2321 5803 03 071	Prof. Development-Supt. Office	1,070	6,283	1,070	1,117	1,070	-	0.00%
171	0103 2510 5803 03 036	Prof. Development-Business Office	747	1,243	1,225	1,811	1,225	-	0.00%
		Total Purchased Services	95,969	102,733	121,281	120,110	144,180	22,899	18.88%
								-	
172	0103 1100 6100 03 026	Regional Music/Athl. Supplies	1,377	1,313	1,400	1,895	1,400	-	0.00%
173	0103 2321 6100 03 071	Meeting Supplies	4,594	4,871	4,000	4,000	3,800	(200)	-5.00%
174	0103 2321 6101 03 071	Office Supplies	6,134	3,587	5,000	5,000	5,000	-	0.00%
175	0103 2321 6103 03 071	Software	472	263	500	500	500	-	0.00%
176	0103 2321 6401 03 071	Subscrip.& Inform. Svcs.	1,696	1,807	1,840	1,840	1,900	60	3.26%

REGIONAL SCHOOL DISTRICT ONE
 APPROVED BUDGET BY OBJECT FOR FISCAL YEAR 2014

Line #	Acct. Number	Account Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Budget	2013-2014 Est. Expended	2014-2015 Budget	\$ Increase	% Increase
		Total Supplies	14,273	11,840	12,740	13,235	12,600	(140)	-1.10%
								-	
177	0103 2321 7312 03 071	Equipment-Supt. Office	1,093	2,507	1,000	1,667	2,000	1,000	100.00%
178	0103 2510 7312 03 036	Equipment-Business Services	1,023	-	500	500	500	-	0.00%
		Total Equipment	2,116	2,507	1,500	2,167	2,500	1,000	66.67%
								-	
179	0103 2321 8100 03 071	Dues-Supt. Office	5,613	5,655	6,000	6,285	6,400	400	6.67%
180	0103 2510 8100 03 036	Dues-Business Svcs.	-	725	650	836	850	200	30.77%
181	0103 1250 9300 03 071	Transfer-Grants	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	-	0.00%
		Total Other	(16,387)	(15,620)	(15,350)	(14,879)	(14,750)	600	-3.91%
	TOTAL RSSC		909,926	951,796	1,044,858	1,021,462	1,028,906	(15,952)	-1.53%
								-	
GRAND TOTAL			15,128,889	15,122,480	15,002,483	15,140,038	15,880,642	878,159	5.85%