

**Preston Board of Education**  
**Proposed Fiscal Year 2016 Budget**

The budget proposed by administration for Fiscal Year 2016 in the amount of \$10,850,000 represents an increase over FY15 of 0%. A high degree of favorability with respect to projected student tuitions (regular and special education), health insurance premiums, transportation services, plant operations and administrative functions has contributed to administration's ability to propose a level-funded FY16 budget.

The proposed FY16 budget as compared to the approved FY09-FY15 budgets are summarized below:

FY2015 (July 1, 2014 – June 30, 2015): \$10,850,000  
FY2014 (July 1, 2013 – June 30, 2014): \$10,622,236  
FY2013 (July 1, 2012 – June 30, 2013): \$10,428,592  
FY2012 (July 1, 2011 – June 30, 2012): \$10,428,592  
FY2011 (July 1, 2010 – June 30, 2011): \$10,020,032  
FY2010 (July 1, 2009 – June 30, 2010): \$10,020,032  
FY2009 (July 1, 2008 – June 30, 2009): \$10,456,161

(\*It is important to note that in both FY10 and FY 2011, Preston's local appropriation of \$10,020,032 was **supplemented** by \$436,130 in federal stimulus money that was received directly by the district. Therefore, the net budget in each of those two years was the same as the approved FY2009 budget, save a dollar. In FY2012, however, Governor Malloy restored the 436K that had been supplanted by federal stimulus money in FY10 and FY11 to the Town's FY2012 ECS Grant. However, the FY12 budget was reduced by \$27,570 due to declining enrollment. In fact, the budget was \$27,570 less in FY13 as well, when compared to the period FY09-FY11).

The FY16 budget proposal ensures that class size will remain optimal and students will continue to benefit from the availability of art, music, (choral and instrumental), physical education, Spanish (K-8), and extra-curricula activities including sports. In addition, this budget supports the continuation of Universal Pre-Kindergarten for all age-eligible four year old children and the addition of two instructional assistants at the kindergarten level.



**PRESTON PUBLIC SCHOOLS**  
Business Office  
325 Shetucket Turnpike  
Preston, Connecticut 06365-8631

**Gregory Schuyler**  
Business Manager  
[schuylerg@prestonschools.org](mailto:schuylerg@prestonschools.org)

860-889-6098  
Fax 860-889-8685

To: Board of Education

From: Greg Schuyler

Date: February 26, 2015

Subject: 2015-2016 Proposed Budget

The proposed budget for 2015-16 is \$10,850,000 and represents a 0.0% increase over the 2014-15 budget. The assumption made in the budget are listed below.

- Salaries of \$5,075,207 represent an increase of 5.3% or \$253,363 over the current budget. This includes two new aides to support Kindergarten, as well as projected contractual increases.
- Health insurance expense – net of contributions by employees and retirees – will increase by 8.4% or \$83,403 over the 2014-15 budgeted amount. This calculation is based upon current enrollment, plus two new employees to support Kindergarten. We currently are forecasting premiums to increase 5.0%.
- Special education expense (net the Excess Cost Reimbursement), exclusive of transportation costs, is expected to decrease by \$173,448 or 11.6% less than the prior year budget. The projected budget is based on expected placements.
- Regular education tuition expense is expected to decrease by \$111,115 from the 2014-2015 budget. The decline due to decreased enrollment at both NFA and the Magnet schools.

The four items above account for 84.3 % of the projected budget. All other remaining line items account for a 15.7% of the total budget. These remaining items account for a decrease of \$52,203 from the prior year budget.

**2015-2016 Preston School District BOE  
Budget Summary  
February 26, 2015**

Budget Category	2014-2015	2015-2016	Difference	% of PY	% of Total
	Budget	Proposed Budget		Budget	Budget
Salaries	\$4,821,844	\$5,075,207	\$253,363	5.3%	46.8%
Health Insurance ( Net of Contributions)	\$993,608	\$1,077,011	\$83,403	8.4%	9.9%
SPED Tuition - Programs	\$1,905,837	\$1,642,753	(\$263,084)	-13.8%	15.1%
<b>Sub Total</b>	<b>\$7,721,289</b>	<b>\$7,794,971</b>	<b>\$73,682</b>	<b>1.0%</b>	<b>71.8%</b>
SPED Reimbursement - Excess Cost	(\$408,868)	(\$319,232)	\$89,636	21.9%	-2.9%
Total Regular Tuition	\$1,787,100	\$1,675,985	(\$111,115)	-6.2%	15.4%
Total Transportation	\$314,404	\$278,005	(\$36,399)	-11.6%	2.6%
Total Plant Operations	\$194,715	\$180,313	(\$14,402)	-7.4%	1.7%
Total Heat/Energy	\$202,736	\$206,142	\$3,406	1.7%	1.9%
Total Technology	\$173,964	\$174,564	\$600	0.3%	1.6%
Total Books/Workbooks/Supplies	\$79,500	\$79,500	\$0	0.0%	0.7%
Total Administrative Functions	\$525,270	\$509,042	(\$16,228)	-3.1%	4.7%
Total Miscellaneous Categories	\$259,890	\$270,710	\$10,820	4.2%	2.5%
<b>Sub Total</b>	<b>\$3,128,711</b>	<b>\$3,055,029</b>	<b>(\$73,682)</b>	<b>-2.4%</b>	<b>28.2%</b>
<b>Totals</b>	<b>\$10,850,000</b>	<b>\$10,850,000</b>	<b>\$0</b>	<b>0.0%</b>	<b>100.0%</b>

**2015-2016 Prestonsburg School District BOE  
Proposed Budget  
February 26, 2015**

<u>Category</u>	<u>Account Number</u>	<u>2014-2015 Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>% change</u>
Salaries		4,821,844	5,075,207	253,363	5.3%
Health Insurance	1-101-0060-0212-2500-0000	1,166,478	1,271,354	104,876	9.0%
Health - Employee Contributions	1-101-0060-0212-2500-0055	(172,870)	(194,343)	(21,473)	-12.4%
Health Insurance - Net		993,608	1,077,011	83,403	8.4%
SPED Contracted Services	1-101-0030-0320-1200-0000	58,000	58,000	-	0.0%
SPED Tuition - Designated High School	1-101-0030-0560-1200-0000	498,137	328,412	(169,725)	-34.1%
SPED Tuition - LHS Comp & Vo-AG	1-101-0030-0561-1200-0000	43,078	42,837	(241)	-0.6%
SPED Tuition -Magnet Schools-Charter-Other	1-101-0030-0562-1200-0000	114,398	55,385	(59,013)	-51.6%
SPED Tuition - Out of District - LEA Placed	1-101-0030-0563-1200-0000	730,675	800,143	69,468	9.5%
SPED - Vocational Services- Programs	1-101-0030-0563-1200-0017	393,869	306,406	(87,463)	-22.2%
SPED Tuition - Out of District - Agency Placed	1-101-0030-0564-1200-0000	67,680	51,570	(16,110)	-23.8%
SPED Tuition - Programs		1,905,837	1,642,753	(263,084)	-13.8%
Excess Cost - LEA Placed	1-101-0030-0563-1200-0050	(352,601)	(295,727)	56,874	16.1%
Excess Cost - DCF Placed	1-101-0030-0564-1200-0050	(56,267)	(23,505)	32,762	58.2%
Total SPED Reimbursement		(408,868)	(319,232)	89,636	21.9%
Regular Tuition - Designated High School	1-101-0060-0560-1000-0000	1,635,774	1,544,917	(90,857)	-5.6%
Regular Tuition - LHS Comp - Vo-AG	1-101-0060-0561-1000-0000	87,501	74,367	(13,134)	-15.0%
Regular Tuition - Magnet Schools - Charter - Other	1-101-0060-0562-1000-0000	63,825	56,701	(7,124)	-11.2%
Total Regular Tuition		1,787,100	1,675,985	(111,115)	-6.2%
Transportation - Vehicle Repairs	1-101-0070-0421-2700-0000	130,000	130,000	-	0.0%
Transportation - Fuel	1-101-0070-0526-2700-0000	110,375	80,000	(30,375)	-27.5%
Employee Physicals	1-101-0070-0275-2700-0000	2,000	2,665	665	33.3%
Transportation equipment	1-101-0070-0730-2700-0000	3,600	-	(3,600)	-100.0%
Training	1-101-0070-0275-2700-0000	600	600	-	0.0%
Transportation SPED Services	1-101-0030-0510-1200-0000	82,829	81,640	(1,189)	-1.4%
Transportation Magnet Grant	1-101-0070-0512-2700-0050	(15,000)	(16,900)	(1,900)	-12.7%
Total Transportation		314,404	278,005	(36,399)	-11.6%

**2015-2016 Prestonsburg School District BOE  
Proposed Budget  
February 26, 2015**

<u>Category</u>	<u>Account Number</u>	<u>2014-2015 Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>% change</u>
Plant Operations					
Refuse Removal	1-101-0040-0420-2600-0000	8,000	8,000	-	0.0%
Repairs & Maintenance	1-101-0040-0430-2600-0000	106,015	87,413	(18,602)	-17.5%
Maintenance Equipment Repairs - routine/emergency	1-101-0040-0431-2600-0000	25,000	25,000	-	0.0%
Building Improvements	1-101-0040-0450-2600-0000	10,900	13,400	2,500	22.9%
Maintenance & Custodial Supplies	1-101-0040-0613-2600-0000	38,500	38,200	(300)	-0.8%
Non Instructional Equipment	1-101-0040-0733-2600-0000	4,800	6,800	2,000	41.7%
Utility Services	1-101-0040-0410-2600-0000	1,500	1,500	-	0.0%
<b>Total Plant Operations</b>		<b>194,715</b>	<b>180,313</b>	<b>(14,402)</b>	<b>-7.4%</b>
Heat/Energy					
Oil - PVMS - Bus Depot	1-101-0040-0620-2600-0000	54,400	44,800	(9,600)	-17.6%
Natural Gas - PPMS	1-101-0040-0621-2600-0000	32,336	33,842	1,506	4.7%
Electricity	1-101-0040-0622-2600-0000	115,000	126,500	11,500	10.0%
Diesel - Gas Plant Operations	1-101-0040-0626-2600-0000	1,000	1,000	-	0.0%
<b>Total Heat/Energy</b>		<b>202,736</b>	<b>206,142</b>	<b>3,406</b>	<b>1.7%</b>
Technology					
Technology Repairs	1-101-0080-0432-2230-0000	45,000	45,000	-	0.0%
Technology Supplies	1-101-0080-0650-2230-0000	8,000	8,000	-	0.0%
Technology Equipment	1-101-0080-0734-2230-0000	64,394	68,672	4,278	6.6%
Technology Software	1-101-0080-0735-2230-0000	56,570	52,892	(3,678)	-6.5%
<b>Total Technology</b>		<b>173,964</b>	<b>174,564</b>	<b>600</b>	<b>0.3%</b>
Books/Workbooks/Supplies					
PVMS Text/Workbooks	1-101-0021-0641-1000-0000	9,000	9,000	-	0.0%
PVMS Instructional Supplies	1-101-0021-0611-1000-0000	32,000	32,000	-	0.0%
PPMS Textbooks/Workbooks	1-101-0051-0641-1000-0000	7,000	7,000	-	0.0%
PPMS Instructional Supplies	1-101-0051-0611-1000-0000	15,500	15,500	-	0.0%
Supplies SPED Testing	1-101-0030-0611-1200-0000	6,000	6,000	-	0.0%
Library - Media Supplies	1-101-0060-0612-2220-0000	2,500	2,500	-	0.0%
Library Books/Materials	1-101-0060-0642-2220-0000	7,500	7,500	-	0.0%
<b>Total Books/Workbooks/Supplies</b>		<b>79,500</b>	<b>79,500</b>	<b>-</b>	<b>0.0%</b>

**2015-2016 Prestonsburg School District BOE  
Proposed Budget  
February 26, 2015**

<u>Category</u>	<u>Account Number</u>	<u>2014-2015 Budget</u>	<u>2015-2016 Proposed Budget</u>	<u>Difference</u>	<u>% change</u>
Legal/Taxes/Insurances/Benefits/Other Misc					
Life/LTD Insurance	1-101-0060-0215-2500-0000	15,400	15,400	-	0.0%
FICA/Medicare	1-101-0060-0220-2500-0000	170,000	172,037	2,037	1.2%
Tuition Reimbursement	1-101-0060-0250-1000-0000	7,000	7,000	-	0.0%
Unemployment Compensation	1-101-0060-0260-2500-0000	17,500	17,500	-	0.0%
Worker's Compensation	1-101-0060-0270-2500-0000	72,070	81,806	9,736	13.5%
Annuity Payments	1-101-0060-0291-2500-0000	95,000	64,903	(30,097)	-31.7%
Staff Development	1-101-0060-0322-1000-0000	12,100	12,100	-	0.0%
Property/Liability Insurance	1-101-0060-0520-2500-0000	76,200	78,296	2,096	2.8%
Legal Services	1-101-0060-0340-2320-0000	35,000	35,000	-	0.0%
SPED Legal Services	1-101-0030-0340-1200-0000	15,000	15,000	-	0.0%
Travel/Meetings	1-101-0060-0580-1000-0000	10,000	10,000	-	0.0%
<b>Total- Legal/Taxes/Insurances/Other/Benefits</b>		<b>525,270</b>	<b>509,042</b>	<b>(16,228)</b>	<b>-3.1%</b>
Office/Miscellaneous					
Medicaid Reimbursements	1-101-0030-0320-1200-0050	(6,000)	(6,000)	-	0.0%
Professional & Technical Services	1-101-0060-0330-2320-0000	34,500	34,750	250	0.7%
Communications	1-101-0060-0530-1000-0000	46,680	46,680	-	0.0%
Uniforms	1-101-0040-0612-2800-0000	1,000	1,500	500	50.0%
Miscellaneous Programs/Fees	1-101-0060-0810-0000-0000	1,000	1,000	-	0.0%
Postage	1-101-0060-0531-1000-0000	6,000	6,000	-	0.0%
Food Service Subsidy	1-101-0060-0570-3100-0000	50,000	50,000	-	0.0%
Office Supplies	1-101-0060-0690-1000-0000	18,025	19,000	975	5.4%
Instructional Equipment	1-101-0060-0730-1000-0000	5,000	5,000	-	0.0%
Dues and Fees	1-101-0060-0810-2500-0000	13,905	16,000	2,095	15.1%
Copier Leases	1-101-0060-0442-1000-0000	59,780	66,780	7,000	11.7%
Adult Education	1-101-0060-0561-1000-7030	30,000	30,000	-	0.0%
<b>Total Office/Miscellaneous</b>		<b>259,890</b>	<b>270,710</b>	<b>10,820</b>	<b>4.2%</b>
<b>Totals</b>		<b>10,850,000</b>	<b>10,850,000</b>	<b>-</b>	<b>0.0%</b>