

**WOODSTOCK
PUBLIC SCHOOLS**

Board of Education

2017-2018 Budget

Approved by Referendum May 16, 2017

BUDGET
OF
WOODSTOCK PUBLIC SCHOOLS

Woodstock, Connecticut
Fiscal Year
Beginning July 1, 2017
Ending June 30, 2018

BOARD OF EDUCATION MEMBERS

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Cliff Davis, Vice Chairman
Julie Woodland, Secretary
Megan Bard Morse
Rhonda Chenail
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2016-2017 ADMINISTRATIVE STAFF

Mr. Viktor Toth, Superintendent of Schools
Mrs. Jenna Demers, Elementary School Principal
Mrs. Wendy Durand, Middle School Principal
Mrs. Jocelyn Morse, Director of Special Education and Pupil Personnel
Mrs. Karen Munroe, Business Manager

WOODSTOCK PUBLIC SCHOOLS

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TO: Woodstock Board of Finance
FROM: Viktor Toth, Superintendent
DATE: May 8, 2017
RE: 2017-2018 Budget

The Woodstock Board of Education budget aims to simply maintain core programs without any curricular or facilities initiatives.

On April 27, 2017, the Woodstock Board of Education approved a budget totaling \$17,282,923 which represents a 2.1% increase over the 2016-2017 budget.

The three areas of increase are special education outplacements, Woodstock Academy (tuition and enrollment increase), and contractual obligations. These three areas account for the entire increase of \$374,197.

Due to uncertainties of the Governor's Budget, this budget reflects excess cost revenue as it has over the last two years.

A voluntary retirement incentive resulted in \$162,000 in savings by not replacing two certified teachers and three paraprofessionals, but will have some impact on our music programs and class sizes.

The Woodstock Board of Education and I valued working collaboratively with the Board of Finance in finding solutions during this difficult budget season.

Sincerely,



Viktor Toth
Superintendent of Schools

**17-18 Proposed Budget
Summary by Cost Center
Woodstock Board of Education
5-16-17**

A	B	C	D	E	F	
1						
2	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	Districtwide	\$ 1,877,439.00	\$ 1,929,652.00	\$ 2,003,367.61	\$ (52,213.00)	(0.03)
4	Elementary School	2,215,825.00	2,160,371.00	2,130,168.42	55,454.00	2.57%
5	Facilities	897,696.00	947,225.00	935,984.35	(49,529.00)	-5.23%
6	High Schools	5,497,556.00	5,206,501.00	5,090,703.00	291,055.00	5.59%
7	Middle School	2,156,159.00	2,296,058.00	2,269,665.11	(139,899.00)	-6.09%
8	Special Education	3,676,274.00	3,417,593.00	3,255,179.66	258,681.00	7.57%
9	Technology	175,289.00	161,400.00	176,361.71	13,889.00	8.61%
10	Transportation	786,685.00	789,926.00	739,605.81	(3,241.00)	-0.41%
11	TOTAL:	\$ 17,282,923.00	\$ 16,908,726.00	\$ 16,601,035.67	\$ 374,197.00	2.21%

17-18 BUDGET BY LEVEL - 5-16-17

Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% Incr-Decr
REGULAR EDUCATION	\$ 12,676,976.00	\$ 12,561,033.00	\$ 12,467,779.93	\$ 115,943.00	0.92%
TRANSPORTATION	786,685.00	789,926.00	726,855.81	\$ (3,241.00)	-0.41%
SPECIAL EDUCATION	3,676,274.00	3,417,593.00	3,263,822.93	\$ 258,681.00	7.57%
OTHER	142,988.00	140,174.00	142,577.00	\$ 2,814.00	2.01%
TOTALS:	\$ 17,282,923.00	\$ 16,908,726.00	\$ 16,601,035.67	\$ 374,197.00	2.21%

ALL TRANSPORTATION

Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% Incr-Decr
ALL Transportation					
Regular Ed and Special Ed	957,945.00	944,938.00	893,567.33	13,007.00	1.38%

HEALTH INSURANCE

Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% Incr-Decr
Health Insurance Reg. Ed	1,018,986.00	1,106,545.00	1,200,617.00	(87,559.00)	-7.91%
Health Insurance Spec Ed	304,372.00	321,642.00	357,742.00	(17,270.00)	-5.37%
Total Health Insurance	1,323,358.00	1,428,187.00	1,558,359.00	(104,829.00)	-7.34%

SALARIES

Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% Incr-Decr
Certified Staff	4,822,665.00	4,937,008.00	4,349,086.49	(114,343.00)	-2.32%
Noncertified Staff	1,520,380.00	1,561,285.00	1,785,815.11	(40,905.00)	-2.62%
Substitutes/Other	151,263.00	157,270.00	189,078.70	(6,007.00)	-3.82%
Total Salaries	6,494,308.00	6,655,563.00	6,323,980.30	(161,255.00)	-2.42%

	A	B	C	D	E	F	G
1	DISTRICTWIDE						
2	Object Code	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	111	Certified Salaries	306,906.00	286,210.00	270,259.99	20,696.00	7.23%
4	112	Noncertified Salaries	136,883.00	135,683.00	115,481.52	1,200.00	0.88%
5	200	Employee Benefits	258,374.00	239,147.00	213,481.76	19,227.00	8.04%
6	210	Health Insurance	1,018,986.00	1,106,545.00	1,200,617.00	(87,559.00)	-7.91%
7	260	Workers Compensation	63,751.00	70,273.00	89,070.75	(6,522.00)	-9.28%
8	301	Search Consultant	-	-	13,900.00	-	0.00%
9	321	Prof. Development	9,000.00	6,400.00	-	2,600.00	40.63%
10	323	School Physician	2,500.00	2,500.00	2,500.00	-	0.00%
11	330	Legal Fees/Truancy Officer	51,174.00	51,814.00	61,801.50	(640.00)	-1.24%
12	335	Audit/GASB 45	13,100.00	10,200.00	12,900.00	2,900.00	28.43%
13	530	Communications	7,104.00	7,278.00	4,688.07	(174.00)	-2.39%
14	540	Advertising/Recruiting	3,560.00	1,460.00	1,854.36	2,100.00	143.84%
15	561	Tuition Revenue	(4,647.00)	(4,647.00)	-	-	0.00%
16	580	Travel	2,400.00	2,400.00	2,443.75	-	0.00%
17	600	Supplies	5,585.00	5,510.00	5,631.91	75.00	1.36%
18	810	Dues and Fees	2,763.00	8,879.00	8,737.00	(6,116.00)	-68.88%
19	Total Districtwide		1,877,439.00	1,929,652.00	2,003,367.61	(52,213.00)	-2.71%
20							
21							
22	BUDGET DRIVERS:						
23	Salaries	Contracts, Early Retirement Incentive					
24	Employee Benefits	Unemployment Compensation for reduction in staff (4 paras, 1 custodian)					
25	Health Insurance	Reduction in staff, savings in plan.					
26	Prof. Development	Title II grants funds are being reduced, while we are mandated to provide					
27	Audit/GASB 45	GASB 45 is a bi-annual cost.					
28	Dues/Fees	Eliminated memberships to the CT Association of Education (CABE) and the CT Association of Public School Superintendents (CAPSS)					

ELEMENTARY SCHOOL

Object Code	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
111	Certified Salaries	1,947,267.00	1,871,738.00	1,881,369.17	75,529.00	4.04%
112	Noncertified Salaries	152,222.00	180,862.00	147,733.60	(28,640.00)	-15.84%
120	Substitutes	31,725.00	31,725.00	30,266.87	-	0.00%
430	Purchased Services	800.00	800.00	400.00	-	0.00%
520	Insurance	140.00	140.00	136.00	-	0.00%
530	Communications	4,152.00	3,978.00	3,371.90	174.00	4.37%
580	Travel	250.00	250.00	250.00	-	0.00%
600	Supplies	28,078.00	30,775.00	31,853.45	(2,697.00)	-8.76%
612	Software	1,932.00	1,932.00	1,797.34	-	0.00%
640	Textbooks	7,192.00	3,500.00	4,075.96	3,692.00	105.49%
641	Repl. Textbooks	36,903.00	30,507.00	21,920.16	6,396.00	20.97%
642	Books/Periodicals	4,500.00	3,500.00	2,791.25	1,000.00	28.57%
730	Equipment	-	-	3,793.72	-	100.00%
810	Dues and Fees	664.00	664.00	409.00	-	0.00%
Total Elementary School:		2,215,825.00	2,160,371.00	2,130,168.42	55,454.00	2.57%

BUDGET DRIVERS:

Certified Salaries:

The library/media specialist now splits her time between WES and WMS;
 One retirement; Elimination of Grade 1 Classroom Teacher, and reduction of Music Program from full time to .4;
 Step and degree changes.

Noncertified Salaries:

Elimination of four part-time regular education paraprofessionals.
 Step, salary contracts.

Repl. Textbooks:

Science Curriculum

	A	B	C	D	E	F	G
1	FACILITIES						
2	Account	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	112	Noncertified Salaries	343,464.00	374,592.00	349,974.82	(31,128.00)	-8.31%
4	120	Substitutes	10,900.00	9,400.00	3,774.02	1,500.00	15.96%
5	320	Prof. Development	75.00	75.00	-	-	0.00%
6	410	Sewer	8,900.00	26,086.00	26,930.50	(17,186.00)	-65.88%
7	430	Purchased Services	147,485.00	146,258.00	152,082.94	1,227.00	0.84%
8	520	Insurance	59,559.00	54,943.00	53,239.50	4,616.00	8.40%
9	530	Communications	3,216.00	1,882.00	1,192.90	1,334.00	70.88%
10	580	Travel	-	-	2,409.52	-	0.00%
11	600	Supplies	58,500.00	54,400.00	48,952.80	4,100.00	7.54%
12	620	Heat	117,390.00	98,542.00	126,589.69	18,848.00	19.13%
13	622	Electric	130,238.00	164,238.00	153,993.94	(34,000.00)	-20.70%
14	730	Equipment	17,669.00	16,509.00	16,543.72	1,160.00	7.03%
15	810	Dues and Fees	300.00	300.00	300.00	-	0.00%
16	TOTAL FACILITIES		897,696.00	947,225.00	935,984.35	(49,529.00)	-5.23%
17							
18							
19	BUDGET DRIVERS:						
20	Noncertified Salaries		Contracts, Elimination of one custodian.				
21	Sewer		Sewer Assessment paid in full in 16/17.				
22	Heat		Increase from 1.699 to 1.95 per gallon.				
23	Insurance		Cost is based on our insurance consultant's recommendations.				
24	Electric		We have reduced the account by \$34,000 based on estimated savings from solar far				

	A	B	C	D	E	F	G
1	High Schools						
2	Account	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	561	Tuition	5,497,556.00	5,206,501.00	5,090,703.00	291,055.00	5.59%
4	Total High Schools		5,497,556.00	5,206,501.00	5,090,703.00	291,055.00	5.59%
5							
6							
7	BUDGET DRIVERS:						
8	TUITION (includes students at Woodstock Academy, Killingly Voag, Quinebaug Middle College, and ACT)						
9	Woodstock Academy						
10		Tuition rate increase from \$13,345 to \$13,676 per student - \$152,041.50; Enrollment increase of 9.5 students - \$126,777.50.					
11	Quinebaug Middle College						
12		Four additional students at QMC - 3 entered district during 16/17.					

	A	B	C	D	E	F	G
1	MIDDLE SCHOOL						
2	Account	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	111	Certified Salaries	1,909,940.00	2,051,494.00	1,991,539.33	(141,554.00)	-6.90%
4	112	Noncertified Salaries	153,163.00	144,279.00	151,493.21	8,884.00	6.16%
5	120	Substitutes/Other	33,995.00	43,995.00	78,434.03	(10,000.00)	-22.73%
6	321	Prof. Development	-	-	900.00	-	0.00%
7	430	Purchased Services	2,129.00	2,979.00	2,921.43	(850.00)	-28.53%
8	520	Insurance	140.00	140.00	136.00	-	0.00%
9	530	Communications	3,756.00	4,656.00	3,614.42	(900.00)	-19.33%
10	580	Travel	150.00	250.00	250.00	(100.00)	-40.00%
11	600	Supplies	22,343.00	23,761.00	15,716.90	(1,418.00)	-5.97%
12	612	Software	2,892.00	2,532.00	1,797.33	360.00	14.22%
13	640	Textbooks	402.00	1,167.00	1,814.49	(765.00)	-65.55%
14	641	Repl. Textbooks	22,149.00	12,955.00	15,009.90	9,194.00	70.97%
15	642	Books/Periodicals	4,400.00	4,400.00	4,185.58	-	0.00%
16	730	Equipment	-	2,750.00	1,350.00	(2,750.00)	-100.00%
17	810	Dues and Fees	700.00	700.00	502.49	-	0.00%
18	Total Elementary School:		2,156,159.00	2,296,058.00	2,269,665.11	(139,899.00)	-6.09%
19							
20							
21	BUDGET DRIVERS:						
22	Certified Salaries:						
23		Step and degree changes; Elimination of Grade 6 classroom teacher and Band Program.					
24	Noncertified Salaries:						
25		Step and contracts;					
26	Substitutes/Other						
27		Eliminated the partial support of \$10,000 to the Athletic Program (Coaches).					
28	Repl. Textbooks:						
29		Expanding Math workbooks to Grades 7 and 8 for continuity.					

SPECIAL EDUCATION

Object Code	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
111	Certified Salaries	658,552.00	727,566.00	707,808.00	(69,014.00)	-9.49%
112	Noncertified Salaries	736,148.00	711,666.00	744,353.51	24,482.00	3.44%
120	Substitutes	74,543.00	72,050.00	67,862.83	2,493.00	3.46%
200	Employee Benefits	78,189.00	92,470.00	72,481.32	(14,281.00)	-15.44%
210	Health Insurance	304,372.00	321,642.00	357,742.00	(17,270.00)	-5.37%
302	Sped Director Contract Svce	51,750.00	-	-	51,750.00	100.00%
323	Pupil Services	174,100.00	170,700.00	173,639.22	3,400.00	1.99%
330	Legal Fees	6,000.00	34,313.00	16,663.50	(28,313.00)	-82.51%
430	Transp. Repairs	-	-	10,285.00	-	0.00%
510	Transportation Services	160,609.00	136,404.00	42,339.30	24,205.00	17.75%
521	Transportation Insurance	-	288.00	3,313.16	(288.00)	-100.00%
530	Communications	1,280.00	1,630.00	1,229.53	(350.00)	-21.47%
540	Advertising	627.00	627.00	535.04	-	0.00%
560	Excess Costs Revenue	(361,748.00)	(244,229.00)	(271,429.00)	(117,519.00)	48.12%
561	Tuition	1,769,537.00	1,369,672.00	1,282,504.87	399,865.00	29.19%
580	Travel	500.00	1,300.00	1,911.39	(800.00)	-61.54%
600	Supplies	12,185.00	12,918.00	13,527.55	(733.00)	-5.67%
627	Supplies Transportation	9,240.00	7,686.00	10,890.68	1,554.00	20.22%
730	Equipment	-	500.00	19,316.76	(500.00)	-100.00%
810	Dues and Fees	390.00	390.00	205.00	-	0.00%
TOTAL SPECIAL EDUCATION		3,676,274.00	3,417,593.00	3,255,179.66	258,681.00	7.57%

BUDGET DRIVERS:

Salaries	Sped Director is now a contract service; one retirement/early retirement incentive; steps and degree changes; elimination of three paraprofessionals (retirements not replaced).
Tuition	New students entered district in 16/17 and program changes.
Transportation Services	New out of town transportation requirements.

	A	B	C	D	E	F	G
1	TECHNOLOGY						
2	Account	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	430	Purchased Services	71,000.00	71,000.00	70,999.92	-	0.00%
4	530	Communications	5,400.00	-	-	5,400.00	100.00%
5	600	Supplies	3,800.00	4,700.00	2,237.21	(900.00)	100.00%
6	734	Computer Hardware	29,051.00	8,750.00	25,391.92	20,301.00	232.01%
7	735	Software	66,038.00	76,950.00	77,732.66	(10,912.00)	-14.18%
8	Total Technology		175,289.00	161,400.00	176,361.71	13,889.00	8.61%
9							
10							
11	BUDGET DRIVERS:						
12	Communications	CEN no longer provides free internet access.					
13	Computer Hardware	Increase based on Technology Plan					

	A	B	C	D	E	F	G
1	TRANSPORTATION						
2	Account	Description	17-18 Budget	16-17 Budget	15-16 Expended	Incr-Decr from 16-17	% of Incr(Decr)
3	112	Noncertified Salaries	-	15,503.00	296,008.60	(15,503.00)	-100.00%
4	120	Substitutes	-	-	8,880.95	-	0.00%
5	210	Health Insurance	-	-	54,576.00	-	0.00%
6	220/240	FICA/Medicare	-	1,187.00	22,266.41	(1,187.00)	-100.00%
7	250	Unemployment	25,584.00	38,651.00	-	(13,067.00)	-33.81%
8	430	Purchased Services	-	-	50,115.43	-	0.00%
9	510	Student Transportation	697,083.00	501,920.00	33,835.00	195,163.00	38.88%
10	520	Insurance	-	2,858.00	16,586.84	(2,858.00)	-100.00%
11	530	Communications	-	-	287.83	-	0.00%
12	600	Supplies	64,018.00	53,251.00	74,613.07	10,767.00	20.22%
13	730	Equipment	-	176,556.00	181,765.68	(176,556.00)	-100.00%
14	810	Dues and Fees	-	-	670.00	-	0.00%
15	TOTAL TRANSPORTATION		786,685.00	789,926.00	739,605.81	(3,241.00)	-0.41%

CLASS SIZES

4-27-17

16-17				17-18				
Elementary School				Elementary School				
2016-2017				2017-2018				
	Enrollment	# Sess	Class Sz		Enrollment	# Sess	Class Sz	Eliminating:
Pre-K	35	2	17.50	Pre-K	33	2	16.50	
Kind.	67	4	16.75	Kind.	67	4	16.75	
Grade 1	74	4	18.50	Grade 1	67	3	22.33	Classroom
Grade 2	82	4	20.50	Grade 2	74	4	18.50	
Grade 3	93	4	23.25	Grade 3	82	4	20.50	
Grade 4	89	4	22.25	Grade 4	93	4	23.25	
	440	TOTAL			416	TOTAL		.6 Music

Middle School				Middle School				
2016-2017				2017-2018				
	Enrollment	# Sess per subject	AVG Class Sz		Enrollment	# Sess per subject	AVG Class Sz	Eliminating:
Grade 5	80	4	20.00	Grade 5	89	4	22.25	
Grade 6	116	5	23.20	Grade 6	80	4	20.00	Classroom
Grade 7	102	5	20.40	Grade 7	116	5	23.20	
Grade 8	118	5	23.60	Grade 8	102	5	20.40	
	416	TOTAL			387	TOTAL		Band

	A	B
1		1-24-17 - Reductions from Original Department Requests:
2		MAINTENANCE:
3	(7,000)	WES Painting (North wing)
4	(4,000)	Bleacher repairs
5	(26,025)	Carpeting - Library/Music Room
6	(7,000)	Music Room A/C incl electrical
7	(7,000)	WMS Painting - 9 classrms - 4 bathrms
8	(80,000)	WES Generator
9		SPECIAL EDUCATION
10	(20,000)	Speech Services - work on scheduling Moseley to WES
11	(20,000)	BCBA - coordinate with WA/sending towns
12		LANGUAGE ARTS
13	(1,059)	Lang. Arts - Gr 8 Sadlier School Vocabulary Consumables
14		MIDDLE SCHOOL
15	(10,464)	Classroom and Principal's office equipment
16		DISTRICT
17	(2,500)	Fireproof file cabinet
18	(185,048)	Subtotal - Reductions by Administration
19		
20		2-22-17 - Reductions from Board of Education
21	(2,988)	Workers Compensation (Per CIRMA)
22	(1,504)	Property Insurance (Per CIRMA)
23	(2,746)	Plant/Maint Liability Insurance (Per CIRMA)
24	(34,000)	Electricity Estimated Savings
25	2,875	Retirement (Increase frm 11.38% to 11.74% per MERS)
26	(6,000)	Curriculum Writing
27	(23,683)	Security Salary
28	(75,000)	Health Insurance
29	(143,046)	Subtotal - Reductions 2-22-17
30		
31		4-27-17 - Reductions from Board of Education per direction of the Woodstock Board of Finance to reduce the budget by a total of \$281,253.
32		
33	\$ 150,000	Tuition for new sped services and outplacements.
34	13,676	Woodstock Academy - one additional student
35	(10,836)	Heating Oil - Locked into \$1.95/gallon vs \$2.13/gallon
36	(12,873)	Various Supplies/textbooks/equipment/postage etc.
37	(4,100)	Window Lentil (consider requesting from Town's CNR)
38	(3,000)	WES Chimney Repairs (consider requesting from Town's CNR)
39	(3,578)	CABE Membership
40	(3,616)	CAPSS Membership
41	(39,915)	Eliminate one Custodial Position
42	(10,000)	Athletic Program
43	(54,860)	Paraprofessionals: Retirement Incentive - three Elimination of three special education positions
44	(67,335)	Certified Staff: Retirement Incentive - one retiree Elimination of Grade 6 classroom teacher
45	(43,184)	Paraprofessionals: Eliminate 4 Regular Ed part-time Paras. (1 P/T Para remains)
46	(50,646)	WMS Band
47	(72,206)	WES Music
48	(69,435)	Grade 1 Classroom
49	19,549	Establish a .4 Music Teacher at WES
50	(18,894)	Health Insurance
51	\$ (281,253)	Subtotal of Reductions
52		
53		Total Staff Reductions: 7 Paraprofessionals (4 Part-time and 3 Full-time); 3.6 Teachers, and 1 Custodian.
54		13
55	\$ (609,347)	Total of Reductions made from initial requests.