



Regional School District 12

Serving the Communities of Bridgewater, Roxbury & Washington

2019 - 2020 BOARD OF EDUCATION BUDGET PROPOSAL

Annual District Meeting - Monday, May 6, 2019
Shepaug Valley School

Referendum - Tuesday, May 7, 2019
Voting Hours 6:00 AM to 8:00 PM

Board of Education Members

Anthony Amato, Chair	Washington
Alan Brown	Bridgewater
John Buonaiuto	Washington
Gregory J. Cava	Roxbury
Michelle Gorra, Vice Chair	Washington
James Hirschfield	Washington
Stephanie Kolnick, Treasurer	Roxbury
Jennifer Pote	Washington
Lisa Roush, Secretary	Roxbury
Michael Sinatra	Bridgewater
Julie Stuart	Bridgewater
Peter Tagley	Washington

Board of Education Approved – April 1, 2019
\$22,808,400 4.57 %

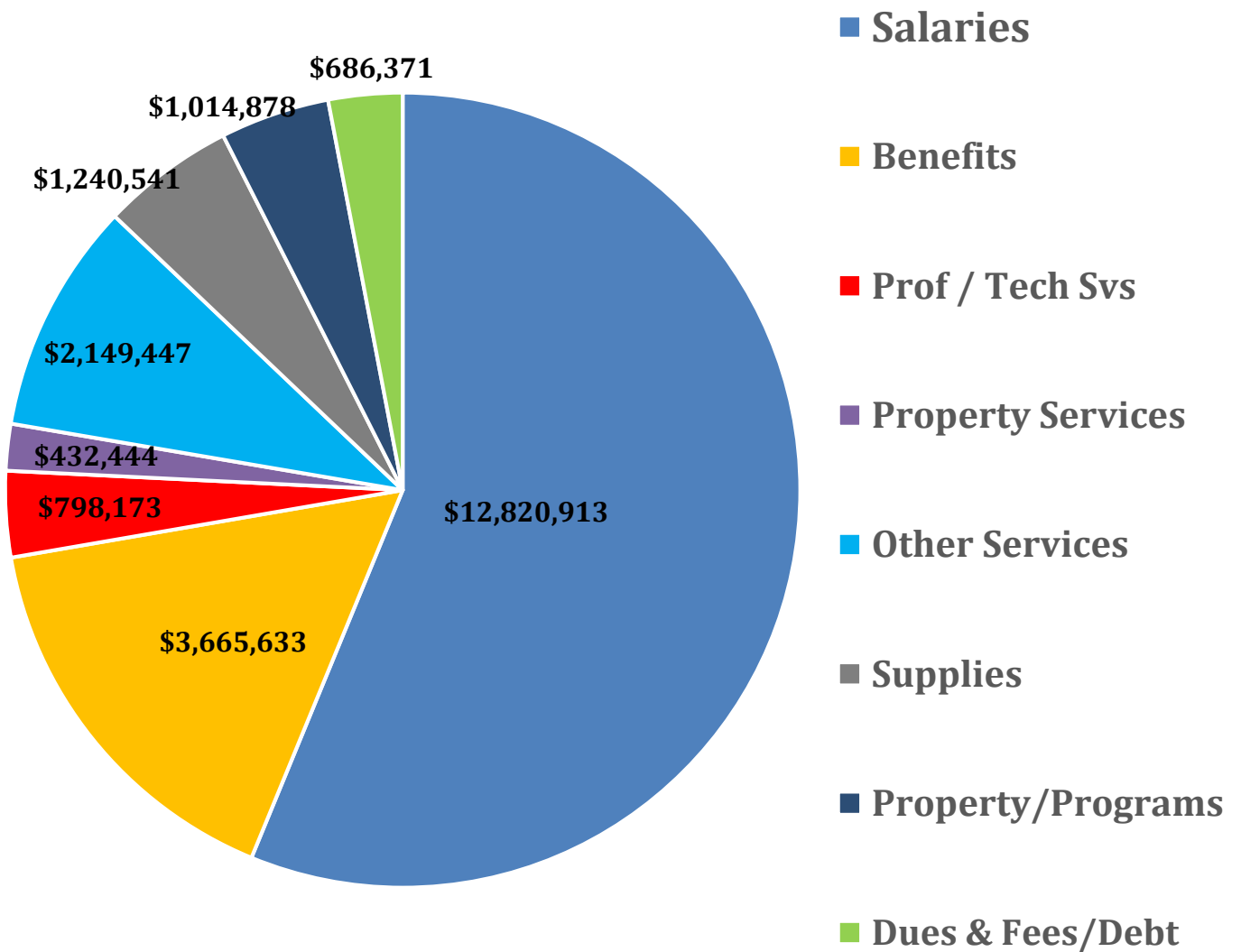
Expenditure Summaries and Budget Details

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EXPENDITURE SUMMARIES

EXPENDITURES BY BUDGET CATEGORY



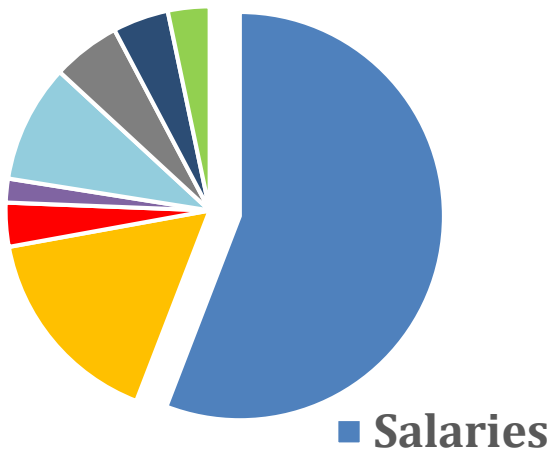
The expenditure summary below is in support of the Board of Education's budget request of \$22,808,400 or 4.57% over the current 2018-2019 budget. As presented, the major factors driving the increase are staff, programming and operational costs of the inaugural year of the agriscience program, contracted salary and benefit increases, and necessary repairs and updates to the District's facilities. Please see pages 16, 17 and 18 for more information on budget distribution, revenue and net invoices to our Member Towns.

The category numbers, such as 100, 200, *et cetera*, reflect the object code portion of the account number in the District's chart of accounts, which is also aligned to NCES codes as required by the State of Connecticut for the filing of our annual Education Financial Statement.

On the following pages, each of the categories is represented in further detail, with full detail included as Exhibit A.

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
100	Personnel - Salaries	\$12,355,897	\$12,395,612	\$12,671,425	\$12,820,913	1.18%
200	Personnel - Benefits	\$2,780,730	\$2,818,807	\$3,451,867	\$3,665,633	6.19%
300	Purchased Professional & Technical Services	\$1,221,055	\$1,611,740	\$752,215	\$798,173	6.11%
400	Purchased Property Services	\$423,165	\$432,104	\$423,725	\$432,444	2.06%
500	Other Purchased Services	\$2,200,289	\$2,110,996	\$2,615,024	\$2,149,447	-17.80%
600	Supplies	\$1,106,335	\$923,333	\$1,156,283	\$1,240,541	7.29%
700	Property & Programs	\$284,658	\$149,434	(\$22,495)	\$1,014,878	102.22%
800/900	Dues & Fees/Debt	\$965,628	\$941,903	\$763,363	\$686,371	-10.09%
Totals		\$21,337,757	\$21,383,929	\$21,811,407	\$22,808,400	4.57%

OBJECT CODE 100: PERSONNEL - SALARIES



2019-2020 REQUEST:	\$12,820,913
PERCENT INCREASE:	1.18%
PERCENT OF TOTAL BUDGET:	56.21%

Personnel – Salaries is all regular and additional compensation paid to all union and non-union permanent and temporary District staff members, including substitutes and interns, as well as sports and activity advisors. For union staff members, all required union increases and stipends are reflected.

“FTE” means Full Time Equivalent with respect to staff positions. This number is represented by 1.0, or a fraction thereof equivalent to the percentage of hours worked by a staff member compared to the regular full-time hours of the position. For example, if a regular teaching position is forty (40) hours, and a teacher is contracted to work twenty (20) hours, that teacher would be a .5 FTE. An FTE is not assigned to temporary or substitute employees, interns, or for sports and activity advisors who are assigned equivalency in another position. For example, if a high school teacher is also the soccer coach, the FTE is 1.0; additional credit is not given for the coaching position.

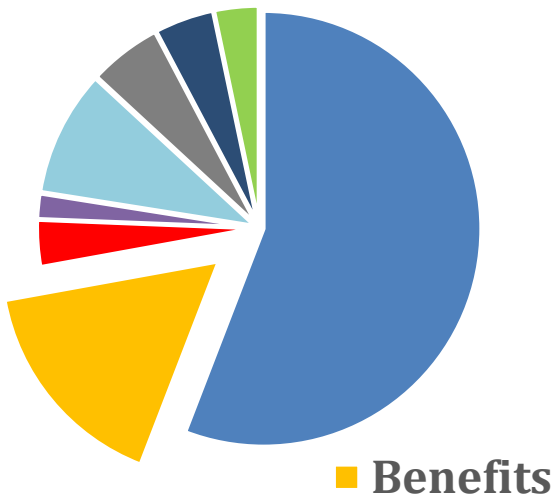
The FTE staffing positions reflected here are those of existing staff advanced according to contract¹. The table indicates staff positions as currently budgeted for 2018-2019, and those proposed to be budgeted for each type of permanent employee for the 2019-2020 academic year. There is a proposed decrease of 2.1 FTE of existing staff in the proposed budget (see footnote 1). The overall budget includes a request for an additional 2.0 FTE agriscience teachers. The details of this staffing increase can be found on page 13 in the Program Changes category of the budget (Object Code 750)

¹ Changes are reflected in the FTE table to 2018-2019 staffing numbers that are not reductions in staffing positions, but rather correction of FTE percentages of existing employees.

Regional School District #12
Board of Education 2019-2020 Budget

Object Code		FTE	FTE	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
		2018-2019 Actual	2019-2020 Proposed					
100	Adult Education			\$2,400	\$2,400	\$2,400	\$2,400	0.00%
110	Administrators	8.00	8.00	\$1,255,360	\$1,304,134	\$1,268,029	\$1,252,518	-1.22%
111	Teachers	87.60	87.60	\$7,602,591	\$7,382,482	\$7,862,832	\$7,971,391	1.38%
112	Paraprofessionals	26.47	24.94	\$558,916	\$679,704	\$628,763	\$644,831	2.56%
114	Certified Substitutes			\$283,543	\$287,613	\$211,750	\$178,600	-15.66%
115	Non-Certified Substitutes			\$42,093	\$45,915	\$32,950	\$29,350	-10.93%
116	Nurses	4.00	4.00	\$207,663	\$208,713	\$212,072	\$216,758	2.21%
117	Clerical, Library Clerks	16.88	16.88	\$752,483	\$759,844	\$746,880	\$760,078	1.77%
118	Custodial	14.88	14.88	\$739,378	\$778,826	\$732,006	\$789,911	7.91%
119	Tutors	6.57	6.57	\$165,620	\$187,818	\$211,879	\$195,117	-7.91%
120	Sports, Activity Advisors			\$292,974	\$296,563	\$296,778	\$304,355	2.55%
121	Network, Facilities, Security	6.00	6.00	\$256,631	\$265,018	\$263,003	\$274,078	4.21%
122	Computer Technology	4.00	4.00	\$196,245	\$197,121	\$202,083	\$201,526	-0.28%
	FTE Totals	174.4	172.9					
	Personnel - Salaries Totals			\$12,355,897	\$12,396,151	\$12,671,425	\$12,820,913	1.18%

OBJECT CODE 200: PERSONNEL – BENEFITS



2019-2020 REQUEST:	\$3,665,633
PERCENT INCREASE:	6.19%
PERCENT OF TOTAL BUDGET:	16.07%

Personnel – Benefits are expenses related to personnel, but not paid directly to personnel as compensation. These expenses include insurance premiums, federal and state taxes, and unemployment and pension payments.

Medical, dental, life and disability insurance benefits, as well as union obligations such as uniforms are paid on behalf of all eligible District staff members. Benefit levels and offerings are established in union contracts, with non-union eligible staff members being offered benefits equivalent to their union counterparts.

FICA Taxes (the Federal Insurance Contributions Act) are contributions to the Social Security Administration and Medicare required to be paid by both employees and employers. The percentage rates are established by the federal government and calculated on total actual payroll. The established rate for Social Security is 6.2% on the first \$132,900 in wages paid to an individual employee; the established rate for Medicare is 1.45% on the first \$200,000 in wages paid to an individual employee, and 2.35% on wages above \$200,000 paid to an individual employee. This amount is paid by the employee by payroll deduction and matched by the District as the employer contribution on each payroll date. Social Security contributions are not required to be paid on wages of certified personnel who participate in the Connecticut Teachers' Retirement System; all other employees are subject to Social Security. All employees are subject to Medicare taxes. FICA Taxes are budgeted based on proposed payroll, as well as an additional estimated sum set aside to be paid on the wages of temporary employees not yet identified.

Classified Pension & Early Retirement expenses are budgeted based upon the most current actuarial assumptions for normal funding of the District's future obligations. The pension fund has been adequately funded and the result this year is a reduction of \$16,989; this amount was also reduced by \$31,878 in fiscal year 2018-2019. Included in this category are contractual salary increases to certified staff who have furthered their education, as well as contractual payments due to former staff.

Regional School District #12
Board of Education 2019-2020 Budget

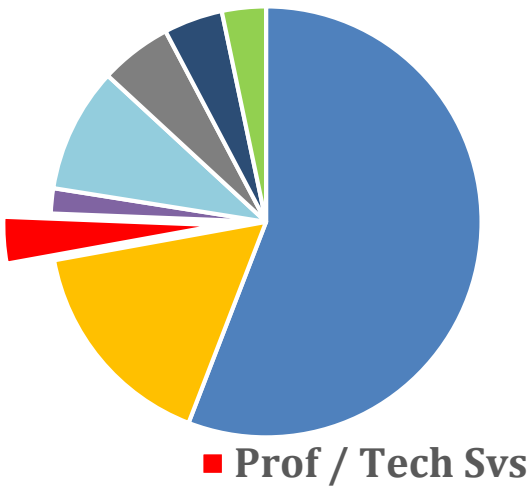
The District pays unemployment claims on a claims-made basis and is therefore not subject to a percentage tax on total payroll based on experience. The District makes payments to the Connecticut Department of Labor as claims are incurred. Unemployment claims for the District are low.

Worker's Compensation Insurance is mandatory for all employers and is based on covered payroll at the appropriate rates. Each annual premium is adjusted after audit of the prior year's gross payroll. The premium for 2019-2020 decreased by \$4,600.

Union Clothing Allowance is required by the negotiated union agreements for staff members who work in the maintenance and food service departments.

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
210	Medical Insurance	\$1,974,248	\$2,041,060	\$2,683,968	\$2,848,368	6.13%
215	Life & Disability Insurance	\$40,760	\$41,024	\$43,860	\$44,737	2.00%
220	FICA Taxes	\$388,253	\$400,870	\$407,828	\$420,924	3.21%
230	Classified Pension, Early Retirement	\$277,796	\$245,159	\$212,511	\$255,004	20.00%
250	Unemployment Claims	\$2,020	\$6,768	\$15,000	\$12,500	-16.67%
260	Worker's Compensation Insurance	\$93,510	\$79,567	\$83,900	\$79,300	-5.48%
290	Union Clothing Allowance	\$4,143	\$4,358	\$4,800	\$4,800	0.00%
	Personnel - Benefits Totals	\$2,780,730	\$2,818,807	\$3,451,867	\$3,665,633	6.19%

OBJECT CODE 300: PURCHASED PROFESSIONAL & TECHNICAL SERVICES



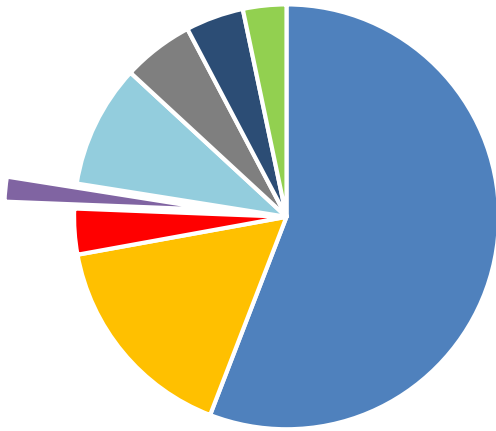
2019-2020 REQUEST: \$798,173
PERCENT INCREASE: 6.11%
PERCENT OF TOTAL BUDGET: 3.50%

Purchased Professional and Technical Services are services that are required to be performed by persons or firms with specialized skills and knowledge. Although a product may not result from the transaction, the primary reason for the purchase is the service provided.

Purchased Professional and Technical Services support the instructional component of the District by providing direct student support that is not otherwise provided by staff members pursuant to employment contracts. Examples of these providers are athletic trainers, transition job coaches, physical therapists, occupational therapists and physicians.

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
321	Professional Services - Students	\$96,569	\$36,590	\$46,980	\$44,530	-5.21%
322	Professional Services - Staff	\$10,862	\$9,025	\$9,150	\$9,700	6.01%
323	Pupil Services	\$458,140	\$509,931	\$493,598	\$515,143	4.36%
325	Computer Tech Support & NEASC	\$13,600	\$9,212	\$20,500	\$31,275	52.56%
326	Staff Training Classified	\$2,460	\$1,509	\$2,000	\$1,000	-50.00%
330	Legal, Audit & Professional Services	\$562,695	\$964,327	\$98,100	\$109,260	11.38%
331	Software Support	\$35,736	\$34,204	\$32,905	\$36,830	11.93%
332	Sports Officials	\$37,493	\$43,443	\$45,482	\$46,935	3.19%
351	Data Processing - Scanning	\$3,500	\$3,500	\$3,500	\$3,500	0.00%
Purchased Prof & Technical Services Totals		\$1,221,055	\$1,611,740	\$752,215	\$798,173	6.11%

OBJECT CODE 400: PURCHASED PROPERTY SERVICES



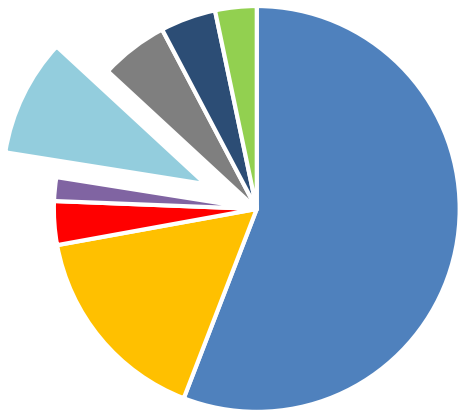
2019-2020 REQUEST: \$432,444
PERCENT INCREASE: 2.06%
PERCENT OF TOTAL BUDGET: 1.90%

■ **Property Services**

Purchased Property Services are expenses to operate, repair and maintain property under the control of the District Board of Education. Most often, these are services for which District employees are not licensed and/or trained, and therefore cannot be performed by District employees, or services which are beyond the scope of employment of District employees. Examples include plumbing and electrical repairs, rubbish removal, copier repair and maintenance, water and sewer services, pool maintenance and service, and security technology.

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
411	Water Services	\$85	\$0	\$800	\$800	0.00%
412	Sewer Services	\$10,428	\$12,863	\$10,480	\$21,700	107.06%
413	Refuse Removal	\$20,338	\$24,270	\$24,270	\$25,500	5.07%
430	Building Repairs & Upkeep	\$218,324	\$187,562	\$150,243	\$152,243	1.33%
431	Equipment Repairs & Upkeep	\$43,758	\$48,654	\$39,991	\$37,206	-6.96%
432	Grounds & Fields Upkeep	\$41,579	\$47,308	\$52,500	\$52,500	0.00%
433	Maintenance Contracts	\$73,636	\$67,476	\$82,814	\$84,548	2.09%
434	Contracted Services - Other	\$521	\$500	\$700	\$650	-7.14%
442	Copier Leases	\$42,806	\$44,260	\$46,427	\$46,427	0.00%
490	Security Services	(\$28,310)	\$2,962	\$15,500	\$10,870	-29.87%
Purchased Property Services Totals		\$423,165	\$435,855	\$423,725	\$432,444	2.06%

OBJECT CODE 500: OTHER PURCHASED SERVICES



■ Other Services

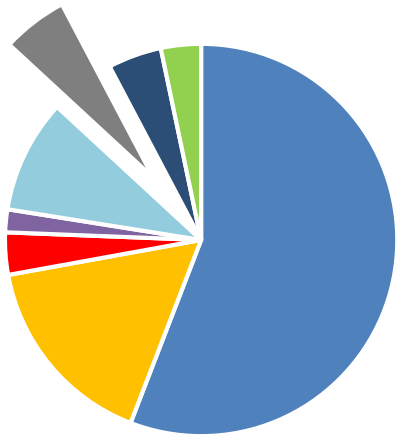
2019-2020 REQUEST:	\$2,149,447
PERCENT DECREASE:	-17.80%
PERCENT OF TOTAL BUDGET:	9.42%

Other Purchased Services are amounts paid for services rendered by organizations or companies that are not on the payroll of the District. Although a product may result from the transaction, the primary reason for the purchase is the service provided. Examples are student transportation costs, student enrichment, property and liability insurance, postage, telephone and internet service and tuition paid to outside agencies for students with special needs.

Regional School District #12
Board of Education 2019-2020 Budget

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
510	Transportation - Athletic, Field Trips & Late Bus	\$86,496	\$89,605	\$97,518	\$108,266	11.02%
511	Transportation - In District Public School	\$798,298	\$798,063	\$849,759	\$768,432	-9.57%
512	Transportation - In District Private	\$75,734	\$75,135	\$98,604	\$152,976	55.14%
513	Transportation - Out of District Special Education	\$370,605	\$220,806	\$372,022	\$238,812	-35.81%
514	Transportation - Vocational Technical Schools	\$82,583	\$85,507	\$87,906	\$92,148	4.83%
520/521	Property & Liability Insurance	\$120,695	\$117,779	\$127,175	\$137,325	7.98%
529	Student Accident Insurance	\$13,678	\$16,122	\$14,975	\$16,500	10.18%
530	Postage	\$28,007	\$21,297	\$24,784	\$20,832	-15.95%
531/533/ 534/535	Telephones & Internet	\$98,065	\$94,087	\$87,540	\$94,001	7.38%
540	Advertising	\$847	\$2,388	\$2,500	\$2,600	4.00%
550	Printing	\$15,931	\$15,851	\$14,652	\$17,302	18.09%
560	Tuition - Vocational Agricultural	\$68,228	\$54,582	\$72,000	\$32,000	-55.56%
561	Tuition - Special Education Other Public Schools	\$169,781	\$128,197	\$195,000	\$60,000	-69.23%
563/564	Tuition - Special Education Placements	\$130,555	\$301,760	\$429,500	\$278,500	-35.16%
580	Travel	\$29,871	\$27,373	\$35,509	\$33,841	-4.70%
590	Other Purchased Services	\$110,915	\$62,424	\$105,580	\$95,912	-9.16%
	Other Purchased Services Totals	\$2,200,289	\$2,110,976	\$2,615,024	\$2,149,447	-17.80%

OBJECT CODE 600: SUPPLIES



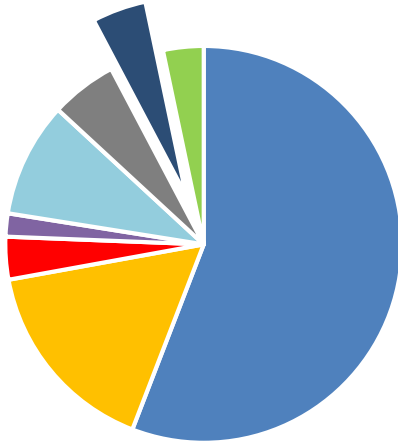
■ Supplies

2019-2020 REQUEST: \$1,240,541
PERCENT INCREASE: 7.29%
PERCENT OF TOTAL BUDGET: 5.44%

Supplies are consumable products that must be purchased every year for all District departments. Included are items that wear out, expire, or have deteriorated through use. Examples are instructional supplies, office supplies, custodial cleaning supplies and paper products, and fuel oil, utilities and subscriptions. Textbooks and library books are also included in this category.

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
610	Graduation Supplies	\$6,030	\$4,881	\$6,428	\$6,545	1.82%
611	Educational Instructional Supplies	\$263,421	\$214,183	\$229,444	\$228,747	-0.30%
612	Software	\$57,249	\$44,901	\$93,747	\$87,539	-6.62%
613	Maintenance Supplies	\$71,634	\$65,285	\$76,150	\$79,550	4.46%
622	Electricity	\$297,022	\$290,778	\$298,000	\$365,131	22.53%
623	LP Gas	\$37,821	\$44,673	\$46,000	\$83,250	80.98%
624	Fuel - Heating Oil	\$143,685	\$60,368	\$145,173	\$147,707	1.75%
627	Fuel - Buses & Maintenance Vehicles	\$91,195	\$54,923	\$107,440	\$93,128	-13.32%
641	Textbooks	\$23,787	\$38,847	\$34,035	\$24,419	-28.25%
642	Library Books & Periodicals	\$29,874	\$29,873	\$28,927	\$28,706	-0.76%
643	Subscriptions - Print & Electronic	\$20,307	\$25,110	\$25,437	\$21,916	-13.84%
690	Administration Supplies	\$64,310	\$49,510	\$65,502	\$73,903	12.83%
	Supplies Totals	\$1,106,335	\$923,333	\$1,156,283	\$1,240,541	7.29%

OBJECT CODE 700: PROPERTY COSTS & PROGRAM CHANGES



2019-2020 REQUEST: \$1,014,878
PERCENT OF TOTAL BUDGET: 4.45%

■ **Property/Programs**

Property Costs are expenses to acquire furniture, fixtures, equipment and other District property (other than real property) that are considered part of the fixed assets of the District and can be capitalized on the District's balance sheet. Property Costs also include capital improvement costs for upkeep of District facilities, both leased and owned. Capital facilities costs are an area of significant increase in the budget for 2019-2020 to maintain our buildings and plan for repairs.

Program Changes are expenses to add or change District programs. Examples are the addition of staff and equipment to support new programs, and new technology to support the District infrastructure and students. Another significant increase in expenses in this category in the budget for 2019-2020 is due to the inaugural year of the agriscience program which requires the addition of two FTE teaching positions as well as program supplies, including textbooks to support new curriculum. Because last year's budget revisions resulted in negative funding in this category, and this budget includes the upstart expenditures for agriscience as well as significant facilities repair needs, the percentage change is great in these categories.

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
730	Equipment - Educational	\$91,182	\$76,964	\$46,979	\$67,639	43.98%
733	Capital - Technology <i>See Details Below</i>	\$74,648	\$18,685	\$110,854	\$129,159	16.51%
734	Capital - Facilities <i>See Details Below</i>	\$44,500	\$0	\$21,850	\$434,300	1887.64%
739	Equipment - Non Instructional	\$20,095	\$13,692	\$25,250	\$22,750	-9.90%
750	Program Changes <i>See Details Below</i>	\$54,233	\$40,094	-\$227,428	\$361,030	158.74%
Property & Program Changes Total		\$284,658	\$149,434	-\$22,495	\$1,014,878	4511.57%

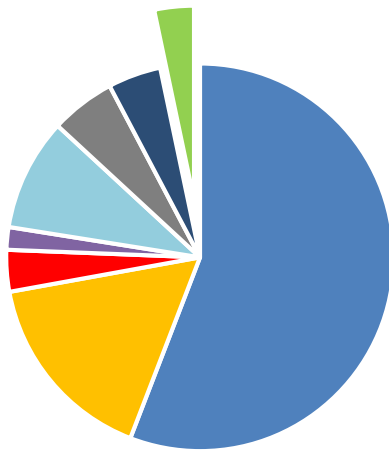
Program Changes Details:

<u>733 CAPITAL TECHNOLOGIES:</u>		
The Burnham School		
Student Chromebooks, Staff Laptop		\$4,596
Booth Free School		
Student Chromebooks, Staff Laptops		\$9,730
Washington Primary School		
Student Chromebooks, Staff Laptops		\$10,686
Shepaug Valley		
Mac Computers	\$28,704	
Chromebooks for Grades 6 & 9	\$44,800	
Teacher Laptop Replacement	\$26,893	
5 Projectors	\$3,750	
	Subtotal	\$104,147
	TOTAL	\$129,159

<u>750 PROGRAM CHANGES:</u>		
District		
Strategic Planning Work	\$12,000	
New IT Server	\$8,000	
	Subtotal	\$20,000
Shepaug Valley		
Electric upgrade in Library	\$3,957	
MakerBot Project Lead the Way CAD Computer	\$3,990	
MakerSpace for Library	\$3,749	
AP Class - Economics Textbooks	\$1,115	
Ap Class - Government & Policies Textbooks	\$2,858	
	Subtotal	\$15,669
Agriscience		
2 Agriscience Teachers	\$246,724	
Agriscience Instructional Supplies	\$78,638	
	Subtotal	\$325,361
	TOTAL	\$361,030

<u>734 CAPITAL FACILITIES:</u>		
District		
Painting Windows, Soffit, Fascias at Central Office		\$19,000
Card Access System		\$5,000
	Subtotal	\$24,000
All Schools		
Card Access System		\$57,000
Paint 2 classrooms in each building		\$10,000
	Subtotal	\$67,000
The Burham School		
Replace water line from pump house		\$15,000
Re-line gym floor		\$5,000
Replace main level restroom partition		\$7,500
Install Clock System		\$7,000
	Subtotal	\$34,500
Booth Free School		
Replace Oil Tank		\$74,000
Window A/C Units		\$12,000
Tree Work		\$7,500
LED Lighting in Gym & Classrooms		\$11,000
	Subtotal	\$104,500
Washington Primary		
Replace Oil Tank		\$105,000
Power to Classroom for A/C		\$15,000
Repair Leaking Plumbing		\$5,000
LED Lighting in Classrooms		\$5,000
	Subtotal	\$130,000
Shepaug Valley School		
Maintain 2 Switches		\$50,000
Panic Hardware in group room per Fire Marshal		\$6,000
Replace restroom partition		\$6,000
Exterior Door		\$6,700
Replace 2 Drinking Fountains		\$5,600
	Subtotal	\$74,300
	TOTAL	\$434,300

OBJECT CODES 800 & 900: DUES & FEES, DEBT SERVICE COVERAGE



■ Dues & Fees/Debt

2019-2020 REQUEST:	\$686,371
PERCENT DECREASE:	-10.09%
PERCENT OF TOTAL BUDGET:	3.01%

Dues and Fees are expenses incurred across all District departments for student groups and associations and educational organizations, as well as professional associations and memberships paid on behalf of staff. Examples include Connecticut Association of Schools, Association for Supervision and Curriculum Development, Berkshire League Principal's Association, College Board, and Connecticut Interscholastic Athletic Conference.

Debt Service Coverage is the interest and principal payments made on bonds issued by the District for building projects. The District will make the final payment of existing debt service in the current academic year. On March 26, 2019 the District issued new debt instruments in the form of a bond in the amount of \$8,250,000 at an interest rate of 2.80% amortized over twenty (20) years and a bond anticipation note in the amount of \$4,000,000 at an interest rate of 1.71% for a one year period. The proceeds are to be used to finance the District's share of the cost of the agriscience addition and science labs renovation. Due to the retirement of existing debt and current balance in the debt service account (due to unexpended funds and interest accumulation), together with the bond premium, debt service requested in the 2019-2020 budget does not increase. The new debt amortization schedule is included as Exhibit B.

Rental payments to Bridgewater, Roxbury and Washington for school buildings used by the District but owned by each municipality are accounted for in this category. Rent is paid into the District's Elementary School CNR Fund. Expenditures from this fund support repairs and maintenance at the District's three elementary schools. Recommendations for repairs and maintenance are reviewed and approved by the Board after consultation with each Town.²

² This category also includes the reserve fund for capital and nonrecurring expenditures established pursuant to Connecticut General Statutes Section 10-51. This account is funded by the authority of Board from anticipated surplus funds when possible.

Regional School District #12
Board of Education 2019-2020 Budget

Object Code		2016-2017 Actual	2017-2018 Actual	2018-2019 Budget	2019-2020 Proposed	Percent Change
810	Dues & Fees	\$47,989	\$34,366	\$53,688	\$48,999	-8.73%
831	Bond Payments	\$450,000	\$450,000	\$450,000	\$325,000	-27.78%
832	Bond Interest	\$154,025	\$144,350	\$159,675	\$211,372	32.38%
840	Bond Administrative Fees	\$0	\$0	\$0	\$1,000	100.00%
910	Elementary School CNR Fund	\$100,000	\$100,000	\$100,000	\$100,000	0.00%
910	Transfer to 1% Capital Reserve Fund	\$213,614	\$213,187	\$0	\$0	0.00%
	Dues & Fees/Debt Totals	\$965,628	\$941,903	\$763,363	\$686,371	-10.09%

REVENUE SUMMARY

The District receives revenue from the sources listed in the table below. All revenue received by the District from these sources offsets the gross budget request to determine the net budget due from each town.³

Tuition for Non-Resident Students (“Tuition-In”) is received from individuals and sending towns for educating non-district students in the District. In previous years, the Town of Sherman was the greatest source of Tuition-In revenue. This is expected to change in school year 2019-2020 with the addition of the agriscience program. The agriscience program will generate new Tuition-In revenue from additional towns, as well as revenue to be paid by the State for each agriscience student, including for District students who participate in the program⁴. Agriscience revenue is anticipated to increase substantially in each of the next four years as the program grows to full capacity.

Interest income is earned on bank and investment accounts. Miscellaneous income comes from various unexpected sources and cannot be projected reliably.

	2016-2017	2017-2018	2018-2019	2019-2020
REVENUE	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Tuition - Non Resident Students	\$304,004	\$448,188	\$340,116	\$340,116
Tuition - Agriscience, Towns				\$211,792
Tuition - Agriscience, State*				\$218,400
Interest Income	\$1,983	\$4,835	\$700	\$1,000
Miscellaneous. Income	\$70,851	\$80,833	\$0	\$0
Adult Education Grant	\$69	\$67	\$66	\$66
Totals	\$376,907	\$533,923	\$340,882	\$771,374
<i>* Agriscience revenue from State due fall of 2020</i>				

³ The Special Education Excess Cost Grant has been netted against proposed budget expenditures; the Education Cost Sharing (“ECS”) grant is paid directly to each Town and reflected in municipal budgets. Therefore, neither grant is included as a revenue source.

⁴ Projected State revenue of \$4,200 per student is paid in arrears and will be credited to the towns in the 2020-2021 budget.

ENROLLMENT AND GROSS BUDGET DISTRIBUTION BY MEMBER TOWN

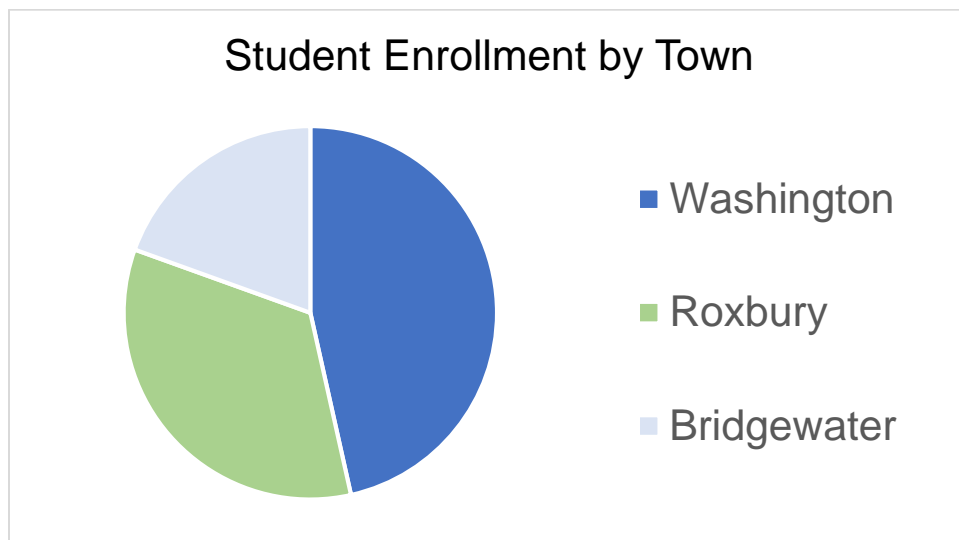
Regional Student Enrollment as of October 1, 2018: 600 Students⁵

Student Enrollment by Member Town as of October 1, 2018

Washington: 279 Students

Roxbury: 204 Students

Bridgewater: 117 Students



Washington	
2019-2020 Membership Percentage	46.50%
2019-2020 Gross Assessment	\$10,605,906
Roxbury	
2019-2020 Membership Percentage	34.00%
2019-2020 Gross Assessment	\$7,754,856
Bridgewater	
2019-2020 Membership Percentage	19.50%
2019-2020 Gross Assessment	\$4,447,638

⁵ Region Student Enrollment does not include non-resident Tuition-In students; total district enrollment numbers are set forth on page 19.

NET BUDGET DISTRIBUTION TO MEMBER TOWNS AFTER REVENUE⁶

	GROSS APPROVED BUDGET	\$22,808,400.00		
	PROJECTED REVENUE	\$552,974.00		
	NET APPROVED BUDGET	\$22,255,426.00		
	Total	Washington	Roxbury	Bridgewater
Net Invoice to Town	\$22,255,426.00	\$10,348,773.09	\$7,566,844.84	\$4,339,808.07
Distribution %	100.00%	46.50%	34.00%	19.50%
Invoice Date	Total	Washington	Roxbury	Bridgewater
July 1, 2019	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
August 1, 2019	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
September 1, 2019	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
October 1, 2019	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
November 1, 2019	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
December 1, 2019	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
January 1, 2020	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
February 1, 2020	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
March 1, 2020	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
April 1, 2020	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
May 1, 2020	\$1,854,618.83	\$862,397.76	\$630,570.40	\$361,650.67
June 1, 2020	\$1,854,618.87	\$862,397.73	\$630,570.44	\$361,650.70
	\$22,255,426.00	\$10,348,773.09	\$7,566,844.84	\$4,339,808.07
2018-2019 NET INVOICE COMPARISON				
Gross Budget	\$21,811,407.00			
Projected Revenue	\$340,882.00			
Net Budget	\$21,470,525.00			
		<u>Washington</u>	<u>Roxbury</u>	<u>Bridgewater</u>
Annual Invoice		\$9,842,089.00	\$7,776,624.00	\$3,851,812.00

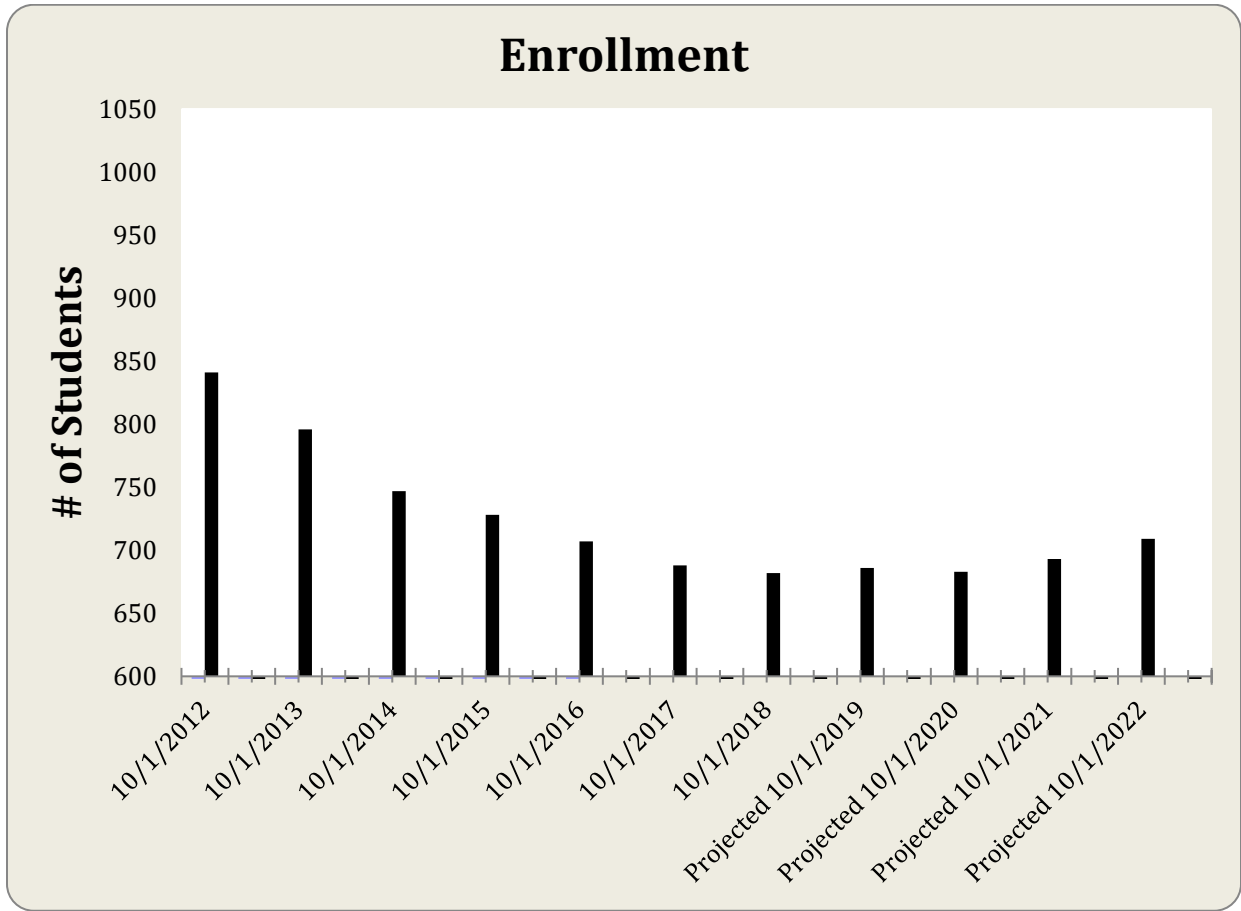
⁶ Agriscience state grant revenue due fall of 2020 is not factored.

DISTRICT ENROLLMENT

District enrollment is determined on October 1st of each academic year. The number of students enrolled in our District schools must be submitted to the State of Connecticut Department of Education through its Public School Information System. District enrollment numbers are used to calculate state and federal grants and are subject to audit. All students who attend District schools are included in our enrollment numbers, regardless of where they reside. Historically this includes pre-kindergarten students and Tuition-In students, and will now include our agriscience Tuition-In students.

Enrollment in the District has steadily declined in years past. The bar graph below shows enrollment for the last several years. With the addition of agriscience, declining enrollments have an opportunity to stabilize as demonstrated below. This stability is based on conservative five year projections shared in the Prowda Report.

<u>Year</u>	<u>Students</u>		<u>Percent Increase</u>
10/1/2012	841		
10/1/2013	796		-5.4%
10/1/2014	747		-6.2%
10/1/2015	728		-2.5%
10/1/2016	707		-2.9%
10/1/2017	688		-2.7%
10/1/2018	682		-0.9%
Projected 10/1/2019	686		0.6%
Projected 10/1/2020	683		-0.4%
Projected 10/1/2021	693		1.5%
Projected 10/1/2022	709		2.3%



PER PUPIL EXPENDITURES

Per pupil expenditures are determined in accordance with the net current expenditure definition set forth in Connecticut General Statutes Section 10-261(a)(3)⁷. The purpose of the definition is to equalize variables in certain costs and services that may occur from town to town or region to region that do not add to the educational programming and services provided directly to students. Examples of exclusions to the calculation are transportation expenses that may be higher in rural areas, or expenditures related to adult education programs that may be higher in more densely populated areas. Certain types of revenue must also be excluded, such as tuition paid by nonresident students. By removing variables of this type from the calculation of per pupil expenditures, a more accurate comparison of pupil expenditures across the state can be attained.

Net Current Expenditure per Pupil

Proposed Budget 2019-2020: \$30,274

Prior Years:

2018-2019	\$31,804
2017-2018	\$31,207
2016-2017	\$30,238

⁷ Per CGS, Section 10-261(a)(3), "Net current expenditures" means total current educational expenditures, less expenditures for (A) pupil transportation; (B) capital expenditures for land, buildings, equipment otherwise supported by a state grant pursuant to chapter 173 and debt service, provided that, with respect to debt service, commencing with the fiscal year ending June 30, 1987, the principal amount of any debt incurred to pay an expense otherwise includable in net current expenditures may be included as part of net current expenditures in annual installments in accordance with a schedule approved by the Department of Education based upon substantially equal principal payments over the life of the debt; (C) adult education; (D) health and welfare services for nonpublic school children; (E) all tuition received on account of nonresident pupils; (F) food services directly attributable to state and federal aid for child nutrition and to receipts derived from the operation of such services; and (G) student activities directly attributable to receipts derived from the operation of such services . . .

BUDGET HISTORY

Proposed Budget 2019-2020:	\$22,808,400
Adopted Budget 2018-2019:	\$21,811,407
Adopted Budget 2017-2018	\$21,387,146
Adopted Budget 2016-2017	\$21,361,448
Adopted Budget 2015-2016	\$21,561,447
Adopted Budget 2014-2015	\$21,618,021

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.99.100.2000.6000.212.E	Adult Education - Mandated	\$2,400.00	\$2,400.00
001.01.110.2400.1000.212.E	Principal Salary -BS	\$77,116.00	\$77,887.00
001.02.110.2400.1000.212.E	Principal Salary - BFS	\$77,116.00	\$77,887.00
001.04.110.2400.1000.212.E	Principal Salary -WPS	\$154,232.00	\$155,774.00
001.51.110.2400.1000.212.E	Principal Salary-MS	\$147,609.00	\$149,085.00
001.61.110.2400.1000.212.E	Principal Salary -HS	\$166,871.00	\$168,540.00
001.95.110.2100.1000.212.E	Pupil Personnel Services Dir. Salary	\$154,232.00	\$155,774.00
001.99.110.2210.1000.212.E	Curriculum Director	\$156,011.00	\$157,571.00
001.99.110.2320.1000.212.E	Regional Administration Salary	\$195,583.12	\$180,000.00
001.99.110.2510.1000.212.E	Fiscal Services Director Salary	\$95,407.49	\$104,000.00
001.99.110.2700.1000.212.E	Transportation Supervisor Salary	\$23,851.87	\$26,000.00
001.01.111.1000.1000.212.E	Teachers Salaries-BS	\$550,110.47	\$541,398.80
001.01.111.1200.2000.212.E	Special Education Salary-BS	\$63,210.54	\$92,462.00
001.02.111.1000.1000.212.E	Teachers Salaries-BFS	\$724,288.60	\$746,813.50
001.02.111.1200.2000.212.E	Special Education Salary-BFS	\$63,521.50	\$108,177.00
001.04.111.1000.1000.212.E	Teachers Salaries-WPS	\$744,824.00	\$854,977.10
001.04.111.1200.2000.212.E	Special Education Salary-WPS	\$150,098.96	\$96,426.00
001.45.111.1200.2000.212.E	SVS (6-12) Special Education Salaries	\$676,812.00	\$700,181.00
001.51.111.1000.1000.212.E	Teachers Salaries -MS	\$1,377,579.86	\$1,394,859.35
001.51.111.2120.1018.212.E	Guidance Salary -MS	\$154,162.00	\$128,075.00
001.61.111.1000.1000.212.E	Teachers Salaries -HS	\$2,053,915.00	\$2,234,266.09
001.61.111.2120.1018.212.E	Guidance Salaries -HS	\$199,690.00	\$180,871.00
001.65.111.2220.1019.212.E	Library/Media Salary-M/HS	\$91,096.00	\$92,462.00
001.80.111.1200.2000.212.E	Teachers Reach	\$243,787.80	\$251,064.90
001.81.111.2140.2300.212.E	Psychologists Salary Primary	\$70,525.00	\$76,104.00
001.81.111.2210.1006.212.E	Summer Curriculum-District	\$15,000.00	\$5,000.00
001.85.111.1200.2000.212.E	Primary Special Education Salaries	\$27,759.60	\$29,402.40
001.85.111.2140.2300.212.E	Psychologist Salary Special Ed.	\$148,369.00	\$136,679.50
001.85.111.2150.2220.212.E	Speech & Hearing Salaries Primary	\$178,925.00	\$186,784.00
001.95.111.1400.2800.212.E	Certified Salary Summer School	\$22,372.00	\$23,808.00
001.99.111.2120.1018.212.E	Guidance Salary Summer	\$10,200.00	\$10,200.00
001.99.111.2210.1000.212.E	System Prof. Development-DW	\$51,371.00	\$45,500.00
001.99.111.2221.1015.212.E	Technology Coordinator-DW	\$8,527.46	\$0.00
001.99.111.2310.1000.212.E	Contractual Degree Changes-DW	\$70,630.00	\$35,879.00
001.01.112.1000.1000.212.E	Teacher Assistants-BS	\$42,041.02	\$40,995.35
001.01.112.1200.2000.212.E	Special Education Aide-BS	\$21,975.98	\$0.00
001.02.112.1000.1000.212.E	Teacher Assistants -BFS	\$19,350.21	\$18,120.30
001.02.112.1200.2000.212.E	Special Education Salary-BFS	\$43,951.96	\$61,518.68
001.04.112.1000.1000.212.E	Teacher Assistants-WPS	\$40,370.72	\$39,030.75
001.04.112.1200.2000.212.E	Special Education Salary-WPS	\$106,387.48	\$119,814.48
001.61.112.1000.1000.212.E	Teacher Assistants-HS	\$14,684.08	\$16,799.04
001.80.112.1200.2000.212.E	Reach Teacher Assistants	\$144,316.72	\$84,526.74
001.95.112.1200.2000.212.E	Special Education Aide Salaries	\$194,227.22	\$252,517.64
001.95.112.1400.2800.212.E	Summer School Assistants	\$10,640.00	\$11,508.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.01.114.1000.1000.212.E	Teacher Substitutes-BS	\$9,500.00	\$7,500.00
001.01.114.1001.1000.212.E	Intern-Teacher BS	\$7,500.00	\$7,650.00
001.02.114.1000.1000.212.E	Teacher Substitutes-BFS	\$9,500.00	\$7,500.00
001.02.114.1001.1000.212.E	Intern-Teacher BFS	\$7,500.00	\$7,650.00
001.04.114.1000.1000.212.E	Teacher Substitutes-WPS	\$27,500.00	\$15,000.00
001.51.114.1000.1000.212.E	Teacher Substitutes-MS	\$31,000.00	\$15,000.00
001.61.114.1000.1000.212.E	Teacher Substitutes-HS	\$65,000.00	\$40,500.00
001.61.114.1001.1000.212.E	Intern Teacher-HS	\$15,000.00	\$15,300.00
001.95.114.1200.1000.212.E	Special Ed. Subs	\$26,750.00	\$42,500.00
001.99.114.2320.1000.212.E	Non Contracted Additional Days (Certified)	\$12,500.00	\$20,000.00
001.01.115.2220.1019.212.E	Library Substitutes-BS	\$400.00	\$200.00
001.02.115.2220.1019.212.E	Library Substitutes-BFS	\$400.00	\$200.00
001.04.115.2220.1019.212.E	Library Substitutes-WPS	\$300.00	\$0.00
001.51.115.2400.1000.212.E	Clerical Substitutes-MS	\$250.00	\$250.00
001.61.115.2400.1000.212.E	Clerical Substitutes-HS	\$1,400.00	\$1,000.00
001.65.115.2220.1019.212.E	Library Substitutes-M/HS	\$600.00	\$600.00
001.65.115.2600.1000.212.E	Custodial Summer Work-M/HS	\$8,500.00	\$8,500.00
001.65.115.2601.1000.212.E	Custodial Substitutes-M/HS	\$12,500.00	\$11,000.00
001.81.115.2400.1000.212.E	Clerical Subs Primary	\$2,500.00	\$2,500.00
001.81.115.2600.1000.212.E	Custodial Subs & Summer Primary	\$5,100.00	\$5,100.00
001.01.116.2130.2100.212.E	Nurses Salary-BS	\$50,714.00	\$51,981.00
001.02.116.2130.2100.212.E	Nurses Salary -BFS	\$50,714.00	\$51,981.00
001.04.116.2130.2100.212.E	Nurses Salary -WPS	\$50,714.00	\$51,981.00
001.65.116.2130.2100.212.E	Nurses Salary -M/HS	\$55,430.00	\$56,815.00
001.99.116.2130.2100.212.E	Nurses Substitutes-DW	\$4,500.00	\$4,000.00
001.01.117.2220.1019.212.E	Library Clerk -BS	\$15,093.84	\$13,254.69
001.01.117.2400.1000.212.E	Clerical Salary -BS	\$49,004.80	\$49,004.80
001.02.117.2220.1019.212.E	Library Clerk -BFS	\$24,496.56	\$21,468.12
001.02.117.2400.1000.212.E	Clerical Salary -BFS	\$49,354.80	\$49,404.80
001.04.117.2220.1019.212.E	Library Clerk -WPS	\$26,291.84	\$25,151.12
001.04.117.2400.1000.212.E	Clerical Salary -WPS	\$49,304.80	\$49,354.80
001.51.117.2400.1000.212.E	Clerical Salaries-MS	\$68,808.96	\$68,568.80
001.51.117.2401.1000.212.E	Clerical Overtime-MS	\$250.00	\$200.00
001.61.117.2120.1018.212.E	Clerical Salaries Guidance -HS	\$48,284.32	\$45,322.40
001.61.117.2400.1000.212.E	Clerical Salaries-Hs	\$51,950.80	\$51,950.80
001.61.117.2401.1000.212.E	Clerical Overtime-HS	\$750.00	\$750.00
001.65.117.2220.1019.212.E	Library Clerk -M/HS	\$26,334.00	\$25,046.14
001.95.117.1200.1000.212.E	Clerical Special Education Salary	\$49,025.60	\$52,790.40
001.99.117.2210.1000.212.E	Clerical-Director of Curriculum	\$21,889.20	\$22,792.52
001.99.117.2311.1000.212.E	Clerical- Bd. of Education	\$8,145.00	\$7,125.00
001.99.117.2320.1000.212.E	Clerical- Supt	\$54,932.80	\$59,446.40
001.99.117.2400.1000.212.E	Clerical Overtime Region Wide	\$2,000.00	\$2,000.00
001.99.117.2510.1000.212.E	Clerical Salary Fiscal Service	\$137,141.60	\$147,748.00
001.99.117.2511.1000.212.E	Clerical Overtime Fiscal Office	\$350.00	\$350.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.99.117.2600.1000.212.E	Clerical Facilities Coordinator.	\$50,648.00	\$54,537.60
001.99.117.2700.1000.212.E	Clerical -Transportation	\$12,823.20	\$13,811.20
001.01.118.2600.1000.212.E	Custodial Salary-BS	\$60,784.20	\$61,827.80
001.01.118.2601.1000.212.E	Custodial Overtime-BS	\$3,000.00	\$3,500.00
001.02.118.2600.1000.212.E	Custodian Salary - BFS	\$60,314.17	\$61,543.80
001.02.118.2601.1000.212.E	Custodial Overtime-BFS	\$7,250.00	\$12,250.00
001.04.118.2600.1000.212.E	Custodial Salaries-WPS	\$105,343.77	\$113,971.50
001.04.118.2601.1000.212.E	Custodial Overtime-Was	\$9,750.00	\$9,750.00
001.65.118.2600.1000.212.E	Custodian Salaries -M/Hs	\$292,583.40	\$306,093.60
001.65.118.2601.1000.212.E	Custodian Overtime-M/Hs	\$10,250.00	\$16,000.00
001.99.118.2600.1000.212.E	Maintenance Salaries-DW	\$203,150.40	\$198,224.40
001.99.118.2601.1000.212.E	Maintenance Overtime-DW	\$6,750.00	\$6,750.00
001.51.119.1000.1000.212.E	Extended Academic Support - MS	\$9,500.00	\$9,500.00
001.81.119.1250.1021.212.E	Remedial /Literacy Tutors	\$202,379.26	\$185,616.90
001.01.120.3200.4100.212.E	Activity Advisor - BS	\$4,485.00	\$4,552.00
001.02.120.3200.4100.212.E	Activity Advisor - BFS	\$4,485.00	\$4,552.00
001.04.120.3200.4100.212.E	Activity Advisor - WPS	\$4,485.00	\$4,552.00
001.51.120.3200.4100.212.E	Activity Advisors Salaries-MS	\$6,657.00	\$9,601.00
001.51.120.3201.4200.212.E	Coaches Salaries-MS	\$36,856.00	\$37,406.00
001.61.120.3200.4100.212.E	Activity Advisors Salaries-HS	\$83,554.00	\$86,864.00
001.61.120.3201.4200.212.E	Coaches Salaries-HS	\$141,856.00	\$143,984.00
001.99.120.2210.1000.212.E	Beginning Teacher-Mentors	\$3,400.00	\$2,844.00
001.99.120.2221.1000.212.E	Stipend-Technology Champions	\$11,000.00	\$10,000.00
001.65.121.2660.1000.212.E	Shepaug- Security (Non-Certified)	\$28,959.75	\$29,783.25
001.99.121.2221.1000.212.E	Network Administrator.-DW	\$79,971.23	\$84,019.77
001.99.121.2601.1000.212.E	Facilities Coordinator Salary	\$105,881.87	\$113,955.34
001.99.121.2660.1000.212.E	SRO - Security	\$48,189.60	\$46,320.00
001.01.122.2221.1015.212.E	Educational Tech Specialist-BS	\$31,622.80	\$29,761.00
001.02.122.2221.1015.212.E	Educational Tech Specialist-BFS	\$31,622.80	\$29,761.00
001.04.122.2221.1015.212.E	Educational Tech Specialist -WPS	\$19,033.84	\$18,124.92
001.65.122.2221.1015.212.E	Educational Tech Specialist-M/HS	\$107,599.60	\$104,280.40
001.99.122.2221.1019.212.E	Educational Tech-Media-DW	\$12,202.88	\$19,598.88
SUBTOTAL: Object Code 100 PERSONNEL - SERVICES		\$12,521,720.35	\$12,820,912.77
001.99.210.2510.1000.212.E	Health Insurance Claims & Fees	\$2,452,466.00	\$2,629,617.82
001.99.212.2510.1001.212.E	Health Insurance Retiree Copay	\$18,502.00	\$9,250.00
001.99.213.2510.1001.212.E	Health Insurance - HSA	\$213,000.00	\$209,500.00
001.99.215.2300.1000.212.E	Long-term Disability Ins.	\$20,960.00	\$21,379.20
001.99.215.2510.1000.212.E	Life Insurance - Total District	\$22,900.00	\$23,358.00
001.99.220.2510.1000.212.E	FICA Taxes - Total District	\$402,825.24	\$420,923.72
001.99.230.1000.1000.212.E	Contractual Adjust/Cert Early Retirement	\$0.00	\$48,964.01
001.99.230.1000.1001.212.E	Administrator Sick Day Payout	\$0.00	\$10,518.18
001.99.230.2500.1000.212.E	Classified Pension Admin. Expense	\$7,000.00	\$8,500.00
001.99.230.2510.1000.212.E	Classified Pension - Total District	\$205,511.00	\$187,022.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.99.250.2510.1000.212.E	Unemployment Insurance	\$15,000.00	\$12,500.00
001.99.260.2510.1000.212.E	Worker's Comp.-Total District	\$83,900.00	\$79,300.00
001.99.290.2600.1000.212.E	Union Clothing Allowances	\$4,800.00	\$4,800.00
SUBTOTAL: Object Code 200 PERSONNEL - BENEFITS		\$3,446,864.24	\$3,665,632.93

001.61.321.1001.1000.212.E	Smart Academy - HS	\$8,000.00	\$5,000.00
001.61.321.2400.1000.212.E	Athletic Banquet-HS	\$3,911.00	\$3,200.00
001.61.321.2401.1000.212.E	Academic Banquet-HS	\$2,175.00	\$3,200.00
001.95.321.1200.2000.212.E	Homebound Instruction & Tutor-Spec. Ed.	\$15,694.00	\$15,930.00
001.99.321.1002.2700.212.E	After School Arts Program	\$15,000.00	\$15,000.00
001.99.321.2601.1000.212.E	Mail Courier	\$2,200.00	\$2,200.00
001.99.322.2120.2000.212.E	Testing Regional	\$5,200.00	\$5,200.00
001.99.322.2211.1000.212.E	Conferences - Build & Grounds	\$500.00	\$500.00
001.99.322.2300.1000.212.E	Conferences Administration	\$3,450.00	\$4,000.00
001.51.323.3202.4200.212.E	Athletic Trainer -MS	\$7,426.00	\$7,649.00
001.61.323.3202.4200.212.E	Athletic Trainer-HS	\$23,764.00	\$24,477.00
001.95.323.2100.2000.212.E	Pupil Services - Outside Hired	\$300,230.00	\$321,850.00
001.95.323.2101.2000.212.E	Transition-Special Education	\$18,600.00	\$18,600.00
001.95.323.2140.2300.212.E	Physicians & Psychologists	\$21,000.00	\$21,000.00
001.95.323.2150.2220.212.E	Speech & Hearing Hired	\$60,000.00	\$46,660.00
001.99.323.1001.1000.212.E	Network Management-DW	\$62,578.00	\$74,907.00
001.61.325.1000.1000.212.E	Neasc Re-Evaluation-HS	\$4,000.00	\$4,000.00
001.99.325.1001.1000.212.E	Computer Tech Support-DW	\$16,500.00	\$27,275.00
001.99.326.2510.1000.212.E	Training Classified-Offsite & Online	\$2,000.00	\$1,000.00
001.99.330.2300.1000.212.E	Legal Services & Negotiations	\$43,600.00	\$60,000.00
001.99.330.2510.1000.212.E	Outside Audit Services	\$30,500.00	\$31,260.00
001.99.330.2560.1000.212.E	Public Relations - Outside Services	\$24,000.00	\$18,000.00
001.65.331.2221.1019.212.E	Library Automation Software -M/HS	\$4,080.00	\$4,080.00
001.99.331.1000.1000.212.E	Student Data Base Support	\$6,875.00	\$7,450.00
001.99.331.2300.1000.212.E	Web Site Support Stipends	\$2,750.00	\$5,500.00
001.99.331.2510.1000.212.E	Fiscal-Software Support	\$19,200.00	\$19,800.00
001.51.332.3200.4200.212.E	Sports Officials - MS	\$7,326.00	\$7,546.00
001.61.332.3200.4200.212.E	Sports Officials & Fees - HS	\$38,156.00	\$39,389.00
001.99.351.2300.1000.212.E	Records Scanning Software Services-DW	\$3,500.00	\$3,500.00
SUBTOTAL: Object Code 300 PURCHASED PROFESSIONAL & TECHNICAL SERVICES		\$752,215.00	\$798,173.00

001.01.411.2600.1000.212.E	Water Services -BS	\$200.00	\$200.00
001.02.411.2600.1000.212.E	Water Services -BFS	\$200.00	\$200.00
001.04.411.2600.1000.212.E	Water Services -WPS	\$200.00	\$200.00
001.65.411.2600.1000.212.E	Water Services -M/HS	\$200.00	\$200.00
001.01.412.2600.1000.212.E	Sewer Services -BS	\$850.00	\$860.00
001.02.412.2600.1000.212.E	Sewer Services-BFS	\$950.00	\$950.00
001.04.412.2600.1000.212.E	Sewer Services-WPS	\$2,600.00	\$2,660.00
001.62.412.2600.3100.212.E	Sewer Services-Overall Support Agriscience	\$0.00	\$10,700.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.65.412.2600.1000.212.E	Sewer Services -M/HS	\$6,080.00	\$6,530.00
001.01.413.2600.1000.212.E	Refuse-Removal -BS	\$5,000.00	\$5,000.00
001.02.413.2600.1000.212.E	Refuse-Removal -BFS	\$4,000.00	\$4,000.00
001.04.413.2600.1000.212.E	Refuse-Removal -WPS	\$5,270.00	\$5,500.00
001.62.413.2600.3100.212.E	Refuse removal-Overall Support Agriscience	\$0.00	\$1,000.00
001.65.413.2600.1000.212.E	Refuse-Removal-M/HS	\$10,000.00	\$10,000.00
001.01.430.2600.1000.212.E	Building Upkeep -BS	\$16,750.00	\$16,750.00
001.02.430.2600.1000.212.E	Building Upkeep -BFS	\$16,750.00	\$16,750.00
001.04.430.2600.1000.212.E	Building Upkeep -WPS	\$36,743.00	\$36,743.00
001.62.430.2600.3100.212.E	Building Upkeep-Overall Support Agriscience	\$0.00	\$2,000.00
001.65.430.2600.1000.212.E	Building Upkeep-M/HS	\$64,000.00	\$64,000.00
001.65.430.2610.1000.212.E	Pool Upkeep-M/HS	\$8,000.00	\$8,000.00
001.99.430.2600.1000.212.E	Building Upkeep District Wide	\$3,000.00	\$3,000.00
001.99.430.2602.1000.212.E	Eng. Mgt Service Contract-DW	\$5,000.00	\$5,000.00
001.01.431.1000.1000.212.E	Instructional Equip. Repair -BS	\$440.00	\$325.00
001.01.431.2221.1015.212.E	Technology Upkeep -BS	\$2,282.00	\$1,700.00
001.02.431.1000.1000.212.E	Instr. Equip. Repairs -BFS	\$325.00	\$325.00
001.02.431.2221.1015.212.E	Technology Upkeep -BFS	\$2,293.00	\$1,700.00
001.04.431.2221.1015.212.E	Technology Upkeep-WPS	\$2,671.00	\$2,999.00
001.04.431.2400.1000.212.E	Office Equip. Upkeep -WPS	\$200.00	\$200.00
001.65.431.1000.1015.212.E	Instructional Equipment Repair-M/HS	\$6,018.00	\$3,026.00
001.65.431.2221.1015.212.E	Technology Upkeep -M/HS	\$5,952.00	\$7,771.00
001.65.431.2400.1000.212.E	Office Equipment Upkeep -M/HS	\$160.00	\$160.00
001.99.431.2221.1000.212.E	Computer Upkeep District Admin	\$1,450.00	\$1,000.00
001.99.431.2600.1000.212.E	Equipment Upkeep District Wide-DW	\$6,000.00	\$6,000.00
001.99.431.2601.1000.212.E	Vehicle Maintenance District Wide	\$12,000.00	\$12,000.00
001.01.432.2600.1000.212.E	Grounds Upkeep -BS	\$10,000.00	\$10,000.00
001.02.432.2600.1000.212.E	Grounds Upkeep-BFS	\$10,000.00	\$10,000.00
001.04.432.2600.1000.212.E	Grounds Upkeep -WPS	\$10,000.00	\$10,000.00
001.65.432.2310.4200.212.E	Field Upkeep-Town of Washington	\$5,000.00	\$5,000.00
001.65.432.2600.1000.212.E	Grounds Upkeep -M/HS	\$15,000.00	\$15,000.00
001.65.432.2601.1000.212.E	Grounds Upkeep- Track	\$1,000.00	\$1,000.00
001.99.432.2600.1000.212.E	Grounds Upkeep District Wide	\$1,500.00	\$1,500.00
001.01.433.1000.1000.212.E	Maint. Contracts Instr. Equip.-BS	\$594.00	\$618.00
001.01.433.2600.1000.212.E	General Maintenance Contracts-BS	\$7,630.00	\$7,241.00
001.02.433.1000.1000.212.E	Maint. Contracts- Instr. Equip. -BFS	\$590.00	\$620.00
001.02.433.2600.1000.212.E	General Maintenance Contracts-BFS	\$7,637.00	\$8,059.00
001.04.433.1000.1000.212.E	Maint. Contracts Instr. Equip.-WPS	\$473.00	\$492.00
001.04.433.2600.1000.212.E	General Maintenance Contracts-WPS	\$8,895.00	\$7,635.00
001.62.433.2600.3100.212.E	General Maintenance Overall Support AgSci	\$0.00	\$2,424.00
001.65.433.2600.1000.212.E	General Maintenance Contracts-M/HS	\$18,448.00	\$17,576.00
001.99.433.2130.1000.212.E	Maint. Contract Health Services-DW	\$600.00	\$700.00
001.99.433.2130.5000.212.E	Non Public School- Health Services	\$37,684.00	\$38,815.00
001.99.433.2600.1000.212.E	General Maintenance	\$263.00	\$368.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.99.434.2510.1000.212.E	Payroll - Flexible Benefits-DW	\$700.00	\$650.00
001.01.443.1000.1000.212.E	Copier Lease - BS	\$5,800.00	\$5,800.00
001.02.443.1000.1000.212.E	Copier Lease - BFS	\$5,100.00	\$5,100.00
001.04.443.1000.1000.212.E	Copier Lease - WPS	\$8,100.00	\$8,100.00
001.51.443.2400.1000.212.E	Copier Lease - MS	\$2,800.00	\$2,800.00
001.61.443.1000.1018.212.E	Copier Lease - Guidance	\$2,800.00	\$2,800.00
001.61.443.2400.1000.212.E	Copier Lease - HS	\$2,900.00	\$2,900.00
001.65.443.1000.1000.212.E	Copier Lease - M/HS	\$11,055.00	\$11,055.00
001.99.443.2320.1000.212.E	Copier Lease - Central	\$7,872.00	\$7,872.00
001.01.490.2660.1000.212.E	Other Purchased-Security BS	\$2,500.00	\$1,500.00
001.02.490.2660.1000.212.E	Other Purchased-Security BFS	\$2,500.00	\$1,500.00
001.04.490.2660.1000.212.E	Other Purchased-Security WPS	\$2,500.00	\$1,500.00
001.65.490.2660.1000.212.E	Other Purchased-Security Shepaug	\$5,000.00	\$2,500.00
001.99.490.2660.1000.212.E	Other Purchased-Security DW	\$3,000.00	\$3,870.00
SUBTOTAL: Object Code 400 PURCHASED PROPERTY SERVICES		\$423,725.00	\$432,444.00

001.01.510.2790.1000.212.E	Field Trips -BS	\$2,415.00	\$2,040.00
001.02.510.2790.1000.212.E	Field Trips -BFS	\$2,790.00	\$2,500.00
001.04.510.2790.1000.212.E	Field Trips-WPS	\$3,822.00	\$3,600.00
001.51.510.2700.4100.212.E	Late Buses -MS	\$12,194.00	\$12,780.00
001.51.510.2790.1005.212.E	Field Trips-Music-MS	\$1,700.00	\$8,845.00
001.51.510.2791.4200.212.E	Athletics Transportation -MS	\$7,595.00	\$7,823.00
001.61.510.2700.4100.212.E	Late Buses-HS	\$12,194.00	\$12,993.00
001.61.510.2790.1013.212.E	Field Trips Career-Tech Education HS	\$1,000.00	\$1,000.00
001.61.510.2790.1020.212.E	Field Trips Language Arts-HS	\$2,200.00	\$3,600.00
001.61.510.2791.4200.212.E	Sports Transportation -HS	\$49,209.00	\$50,685.00
001.95.510.2790.2000.212.E	Field Trips Special Education	\$2,400.00	\$2,400.00
001.99.511.2700.1000.212.E	Regular Base Transportation	\$816,634.00	\$768,432.00
001.75.512.2700.5000.212.E	Transportation In-District Private	\$147,208.00	\$152,976.00
001.75.513.1400.2000.212.E	Transportation -Spec Ed Summer School	\$27,048.00	\$32,256.00
001.75.513.2700.2000.212.E	Transportation - Special Education	\$216,108.00	\$206,556.00
001.99.514.2700.3000.212.E	Vo-Tech / Vo-Ag Transportation	\$87,906.00	\$92,148.00
001.99.520.2600.1000.212.E	Property Insurance	\$45,125.00	\$45,125.00
001.99.521.2600.1000.212.E	Liability Insurance	\$49,400.00	\$49,400.00
001.99.521.2601.1000.212.E	National Flood Insurance	\$32,650.00	\$42,800.00
001.51.529.3200.4200.212.E	Student Accident Insurance-MS	\$7,550.00	\$9,750.00
001.61.529.3200.4200.212.E	Student Accident Insurance -HS	\$7,425.00	\$6,750.00
001.01.530.2400.1000.212.E	Postage -BS	\$536.00	\$436.00
001.02.530.2400.1000.212.E	Postage -BFS	\$451.00	\$451.00
001.04.530.2400.1000.212.E	Postage-WPS	\$1,043.00	\$1,000.00
001.65.530.2400.1000.212.E	Postage -M/HS	\$13,944.00	\$10,400.00
001.95.530.1200.2000.212.E	Postage Special Education	\$310.00	\$310.00
001.99.530.2310.1000.212.E	Postage - Bulk Mailing	\$3,500.00	\$3,250.00
001.99.530.2320.1000.212.E	Postage Central Office	\$5,000.00	\$4,985.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.01.531.2400.1000.212.E	Telephone -BS	\$1,795.00	\$2,073.00
001.02.531.2400.1000.212.E	Telephone-BFS	\$1,950.00	\$2,787.00
001.04.531.2400.1000.212.E	Telephone-WPS	\$1,444.00	\$1,575.00
001.65.531.2400.1000.212.E	Telephone -M/HS	\$10,150.00	\$9,277.00
001.95.531.1200.2000.212.E	Telephone Special Education	\$384.00	\$414.00
001.99.531.2320.1000.212.E	Telephone Central Office	\$384.00	\$414.00
001.99.531.2510.1000.212.E	Telephone Fiscal Services	\$384.00	\$414.00
001.99.531.2600.1000.212.E	Telephone Maintenance Dept.	\$384.00	\$414.00
001.01.533.2400.1000.212.E	Cell Phones - BS	\$300.00	\$300.00
001.02.533.2400.1000.212.E	Cell Phones - BFS	\$300.00	\$300.00
001.04.533.2400.1000.212.E	Cell Phones - WPS	\$600.00	\$600.00
001.65.533.2400.1000.212.E	Cell Phones - HS	\$1,200.00	\$1,200.00
001.95.533.1200.2000.212.E	Cell Phones - Sp Ed	\$600.00	\$600.00
001.99.533.2210.1000.212.E	Cell Phones - Curriculum	\$600.00	\$600.00
001.99.533.2320.1000.212.E	Cell Phones - Administration	\$700.00	\$1,317.00
001.99.533.2510.1000.212.E	Cell Phones - Fiscal	\$650.00	\$0.00
001.01.534.2400.1000.212.E	Telephone-VOIP-BS	\$3,800.00	\$5,526.00
001.02.534.2400.1000.212.E	Telephone-VOIP-BFS	\$3,800.00	\$5,526.00
001.04.534.2400.1000.212.E	Telephone-VOIP-WPS	\$4,950.00	\$7,038.00
001.65.534.2400.1000.212.E	Telephone-VOIP-SVS	\$23,350.00	\$27,282.00
001.99.534.1200.2000.212.E	Telephone-VOIP-Sped	\$304.00	\$424.00
001.99.534.2320.1000.212.E	Telephone-VOIP-Admin	\$859.00	\$1,060.00
001.99.534.2510.1000.212.E	Telephone-VOIP-Fiscal	\$832.00	\$880.00
001.99.534.2600.1000.212.E	Telephone-VoIP-Maint	\$304.00	\$424.00
001.01.535.1001.1000.212.E	Internet - BS	\$2,700.00	\$1,620.00
001.02.535.1001.1000.212.E	Internet - BFS	\$2,700.00	\$1,620.00
001.04.535.1001.1000.212.E	Internet - WPS/CO	\$17,616.00	\$17,616.00
001.65.535.1001.1000.212.E	Internet - Shepaug	\$4,500.00	\$2,700.00
001.99.540.2300.1000.212.E	Advertising District Wide	\$2,500.00	\$2,600.00
001.01.550.2400.1000.212.E	Printing -BS	\$500.00	\$400.00
001.02.550.2400.1000.212.E	Printing -BFS	\$500.00	\$500.00
001.04.550.2400.1000.212.E	Printing -WPS	\$500.00	\$500.00
001.61.550.2400.1000.212.E	Printing -HS	\$4,027.00	\$4,027.00
001.95.550.1200.2000.212.E	Printing Special Education	\$300.00	\$300.00
001.99.550.2210.1000.212.E	Printing - Curriculum	\$575.00	\$575.00
001.99.550.2800.1000.212.E	Printing District Wide	\$8,250.00	\$11,000.00
001.75.560.6110.3000.212.E	Tuition Vo-Ag (Nonnewaug)	\$72,000.00	\$32,000.00
001.75.561.6110.2000.212.E	Sped - Tuition Public	\$195,000.00	\$60,000.00
001.75.563.6130.2000.212.E	Sped - Tuition Private	\$415,000.00	\$265,000.00
001.61.564.1000.1000.212.E	Tuition Ed Serv Center within State	\$12,500.00	\$11,500.00
001.75.564.6130.2000.212.E	Tuition-Private State Placed	\$2,000.00	\$2,000.00
001.01.580.2400.1000.212.E	Travel Principal -BS	\$766.00	\$700.00
001.02.580.2400.1000.212.E	Travel Principal -BFS	\$766.00	\$700.00
001.04.580.2400.1000.212.E	Travel Principal-WPS	\$100.00	\$100.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.61.580.2400.1000.212.E	Travel Principal -HS	\$3,240.00	\$3,795.00
001.81.580.1000.1000.212.E	Travel Instructional Primary	\$3,000.00	\$2,750.00
001.81.580.2600.1000.212.E	Travel Custodial Primary	\$1,000.00	\$1,000.00
001.95.580.1200.2000.212.E	Travel Special Education	\$4,560.00	\$4,275.00
001.95.580.2100.2000.212.E	Travel Pupil Personnel Services	\$1,200.00	\$969.00
001.95.580.2101.2000.212.E	Travel Pupil Pers. Director	\$1,710.00	\$1,710.00
001.99.580.2130.2100.212.E	Travel Nurses District Wide	\$142.00	\$142.00
001.99.580.2210.1000.212.E	Travel - Curriculum	\$1,300.00	\$1,300.00
001.99.580.2220.1019.212.E	Travel Media District Wide	\$1,000.00	\$1,000.00
001.99.580.2310.1000.212.E	Conferences/Travel Board of Ed.	\$4,000.00	\$3,000.00
001.99.580.2320.1000.212.E	Travel Administration	\$3,500.00	\$4,250.00
001.99.580.2510.1000.212.E	Travel Fiscal Services	\$1,575.00	\$1,500.00
001.99.580.2600.1000.212.E	Travel Facilities Coordinator	\$4,900.00	\$4,900.00
001.99.580.2660.1000.212.E	Travel School Resource Officer/Security	\$2,750.00	\$1,750.00
001.01.590.1000.1000.212.E	Enrichment Program -BS	\$1,265.00	\$800.00
001.01.590.3000.1000.212.E	State Req Monitoring -BS	\$1,750.00	\$750.00
001.02.590.1000.1000.212.E	Enrichment Program -BFS	\$1,340.00	\$1,000.00
001.02.590.3000.1000.212.E	State Req. Monitoring-BFS	\$1,750.00	\$750.00
001.04.590.1000.1000.212.E	Enrichment Program -WPS	\$1,563.00	\$1,000.00
001.04.590.3000.1000.212.E	State Req Monitoring -WPS	\$1,750.00	\$750.00
001.51.590.1000.1000.212.E	Enrichment Program -MS	\$2,585.00	\$2,585.00
001.61.590.1000.1000.212.E	Enrichment Program -HS	\$6,186.00	\$5,386.00
001.65.590.2600.4200.212.E	Athletic Field Maint.-M/HS	\$12,000.00	\$10,000.00
001.65.590.3000.1000.212.E	State Req. Monitoring -M/HS	\$7,250.00	\$5,000.00
001.95.590.1200.2000.212.E	Purchased Services - Sp. Ed.	\$7,500.00	\$6,000.00
001.99.590.1001.1015.212.E	District Website	\$0.00	\$2,250.00
001.99.590.2210.1000.212.E	Purchased Services-Curriculum	\$14,491.00	\$14,491.00
001.99.590.2300.1000.212.E	Policy Manual Update-C.A.B.E.	\$3,450.00	\$3,450.00
001.99.590.2310.1000.212.E	Board Purchased Services	\$12,000.00	\$12,000.00
001.99.590.2510.1000.212.E	Inventory Valuation Services	\$4,700.00	\$4,700.00
001.99.590.2600.1000.212.E	Outside Contracted Maintenance	\$20,000.00	\$20,000.00
001.99.590.3000.1000.212.E	Environmental Testing-DW	\$6,000.00	\$5,000.00
SUBTOTAL: Object Code 500 OTHER PURCHASED SERVICES		\$2,501,638.00	\$2,149,447.00
001.51.610.1000.1000.212.E	Supplies- Graduation-MS	\$1,295.00	\$1,295.00
001.61.610.1000.1000.212.E	Supplies- Graduation-HS	\$5,133.00	\$5,250.00
001.01.611.1000.1000.212.E	Supplies General Instruction -BS	\$8,137.00	\$8,446.00
001.01.611.1000.1001.212.E	Supplies Art -BS	\$935.00	\$784.00
001.01.611.1000.1002.212.E	Supplies English/L.A. -BS	\$6,927.00	\$2,261.00
001.01.611.1000.1004.212.E	Supplies Math -BS	\$116.00	\$687.00
001.01.611.1000.1005.212.E	Supplies Music -BS	\$264.00	\$184.00
001.01.611.1000.1006.212.E	Supplies Science -BS	\$1,854.00	\$2,595.00
001.01.611.1000.1007.212.E	Supplies Social Studies -BS	\$359.00	\$639.00
001.01.611.1000.1008.212.E	Supplies Phys. Education-BS	\$464.00	\$584.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.01.611.1000.1009.212.E	Supplies-Health-BS	\$785.00	\$824.00
001.01.611.1000.1012.212.E	Supplies Foreign Language -BS	\$281.00	\$126.00
001.01.611.1000.1026.212.E	Supplies Maker Space - BS	\$1,321.00	\$827.00
001.01.611.1001.1015.212.E	Supplies Technology -BS	\$6,128.00	\$4,487.00
001.01.611.2220.1019.212.E	Supplies Library - BS	\$600.00	\$600.00
001.02.611.1000.1000.212.E	Supplies General Instructional -BFS	\$8,000.00	\$8,046.00
001.02.611.1000.1001.212.E	Supplies Art -BFS	\$1,348.00	\$1,183.00
001.02.611.1000.1002.212.E	Supplies English/L.A. -BFS	\$5,183.00	\$2,222.00
001.02.611.1000.1004.212.E	Supplies Math-BFS	\$1,239.00	\$1,003.00
001.02.611.1000.1005.212.E	Supplies-Music-BFS	\$501.00	\$100.00
001.02.611.1000.1006.212.E	Supplies Science -BFS	\$2,485.00	\$2,300.00
001.02.611.1000.1007.212.E	Supplies Social Studies -BFS	\$854.00	\$1,279.00
001.02.611.1000.1008.212.E	Supplies Phys. Education -BFS	\$311.00	\$448.00
001.02.611.1000.1009.212.E	Supplies-Health-BFS	\$1,051.00	\$800.00
001.02.611.1000.1012.212.E	Supplies Foreign Language -BFS	\$279.00	\$205.00
001.02.611.1000.1026.212.E	Supplies Maker Space - BFS	\$2,526.00	\$827.00
001.02.611.1001.1015.212.E	Supplies Technology -BFS	\$6,173.00	\$4,578.00
001.02.611.2220.1019.212.E	Supplies Library - BFS	\$600.00	\$400.00
001.04.611.1000.1000.212.E	Supplies General Instruction -WPS	\$16,987.00	\$15,000.00
001.04.611.1000.1001.212.E	Supplies Art -WPS	\$1,907.00	\$1,624.00
001.04.611.1000.1002.212.E	Supplies English/L.A. -WPS	\$11,194.00	\$10,427.00
001.04.611.1000.1004.212.E	Supplies Math -WPS	\$1,437.00	\$1,856.00
001.04.611.1000.1005.212.E	Supplies Music -WPS	\$203.00	\$311.00
001.04.611.1000.1006.212.E	Supplies Science -WPS	\$2,377.00	\$3,698.00
001.04.611.1000.1007.212.E	Supplies Social Studies -WPS	\$1,253.00	\$1,107.00
001.04.611.1000.1008.212.E	Supplies Phys. Education-WPS	\$629.00	\$579.00
001.04.611.1000.1009.212.E	Supplies Health -WPS	\$180.00	\$180.00
001.04.611.1000.1012.212.E	Supplies Foreign Language -WPS	\$596.00	\$273.00
001.04.611.1000.1026.212.E	Supplies Maker Space - WPS	\$2,163.00	\$1,860.00
001.04.611.1001.1015.212.E	Supplies Technology -WPS	\$8,930.00	\$12,025.00
001.04.611.2220.1019.212.E	Supplies-Library-WPS	\$550.00	\$550.00
001.51.611.1000.1001.212.E	Supplies Art-MS	\$4,672.00	\$2,671.00
001.51.611.1000.1004.212.E	Supplies Math-MS	\$614.00	\$6,966.00
001.51.611.1000.1005.212.E	Supplies-Music-MS	\$1,915.00	\$2,150.00
001.51.611.1000.1006.212.E	Supplies Science-MS	\$2,034.00	\$2,784.00
001.51.611.1000.1007.212.E	Supplies Social Studies -MS	\$344.00	\$200.00
001.51.611.1000.1008.212.E	Supplies Phys. Education-MS	\$1,946.00	\$1,797.00
001.51.611.1000.1012.212.E	Supplies Foreign Language-MS	\$926.00	\$980.00
001.51.611.1000.1013.212.E	Supplies Career-Tech Education-MS	\$5,235.00	\$3,725.00
001.51.611.1000.1018.212.E	Supplies Guidance-MS	\$1,231.00	\$1,000.00
001.51.611.1000.1020.212.E	Supplies-English-MS	\$847.00	\$847.00
001.51.611.3201.4200.212.E	Supplies Athletic-MS	\$1,863.00	\$1,800.00
001.61.611.1000.1001.212.E	Supplies Art-HS	\$12,994.00	\$12,994.00
001.61.611.1000.1004.212.E	Supplies Math-HS	\$1,974.00	\$1,974.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.61.611.1000.1005.212.E	Supplies Music-HS	\$4,111.00	\$6,120.00
001.61.611.1000.1006.212.E	Supplies Science-HS	\$2,740.00	\$5,946.00
001.61.611.1000.1007.212.E	Supplies Social Studies-HS	\$803.00	\$700.00
001.61.611.1000.1008.212.E	Supplies Phys. Education-HS	\$524.00	\$350.00
001.61.611.1000.1012.212.E	Supplies Foreign Language-HS	\$1,173.00	\$1,160.00
001.61.611.1000.1013.212.E	Supplies Career-Tech Education-HS	\$5,219.00	\$6,842.00
001.61.611.1000.1018.212.E	Supplies Guidance-HS	\$6,637.00	\$6,472.00
001.61.611.1000.1030.212.E	Theater Supplies - HS	\$17,359.00	\$17,359.00
001.61.611.3201.4200.212.E	Supplies Athletics-HS	\$10,024.00	\$10,328.00
001.65.611.1000.1000.212.E	Supplies General Instruction -M/HS	\$13,659.00	\$13,637.00
001.65.611.1000.1026.212.E	Supplies Maker Space - SVS	\$1,117.00	\$0.00
001.65.611.1001.1015.212.E	Supplies Technology -M/HS	\$12,782.00	\$15,446.00
001.65.611.2220.1019.212.E	Supplies Library-Media -M/HS	\$1,074.00	\$1,074.00
001.95.611.1200.2000.212.E	Supplies Special Education	\$8,500.00	\$7,500.00
001.01.612.1001.1015.212.E	Computer Software-Learning-BS	\$8,437.00	\$9,603.00
001.02.612.1001.1015.212.E	Computer Software-Learning-BFS	\$10,227.00	\$9,603.00
001.04.612.1001.1015.212.E	Computer Software-Learning-WPS	\$13,110.00	\$12,000.00
001.65.612.1001.1015.212.E	6-12 Computer Software-M/HS	\$36,683.00	\$34,383.00
001.65.612.3201.4200.212.E	Software - Athletics (Shepaug)	\$1,500.00	\$1,295.00
001.95.612.1200.2000.212.E	Computer Software Special Ed.	\$11,080.00	\$11,420.00
001.99.612.1001.1015.212.E	Technology Instruction K-12 (C & I)	\$2,500.00	\$2,000.00
001.99.612.2300.1000.212.E	Comp. Soft- Administrators	\$9,810.00	\$6,810.00
001.99.612.2510.1000.212.E	Computer Software-Fiscal Office	\$400.00	\$425.00
001.01.613.2600.1000.212.E	Maintenance/Custodial Supplies -BS	\$7,000.00	\$7,000.00
001.02.613.2600.1000.212.E	Maintenance/Custodial Supplies -BFS	\$7,500.00	\$7,500.00
001.04.613.2600.1000.212.E	Maintenance/Custodial Supplies -WPS	\$17,000.00	\$17,000.00
001.62.613.2600.3100.212.E	Maint/Custodial Supplies-Overall Support AgSci	\$0.00	\$3,400.00
001.65.613.2600.1000.212.E	Maintenance/Custodial Supplies-M/HS	\$34,000.00	\$34,000.00
001.65.613.2610.1000.212.E	Swimming Pool Supplies	\$10,000.00	\$10,000.00
001.99.613.2600.1000.212.E	Custodial Supplies District Wide	\$650.00	\$650.00
001.01.622.2600.1000.212.E	Electricity -BS	\$14,000.00	\$14,000.00
001.02.622.2600.1000.212.E	Electricity -BFS	\$20,000.00	\$20,000.00
001.04.622.2600.1000.212.E	Electricity-WPS	\$29,000.00	\$29,000.00
001.62.622.2600.3100.212.E	Electricity-Overall Support Agriscience	\$0.00	\$63,131.00
001.65.622.2600.1000.212.E	Electricity-M/HS	\$220,000.00	\$224,000.00
001.99.622.2600.1000.212.E	Electricity Central Office	\$15,000.00	\$15,000.00
001.62.623.2600.3100.212.E	LP Gas-Overall Support Agriscience	\$0.00	\$26,250.00
001.65.623.2610.1000.212.E	Lp Gas - Swimming Pool	\$46,000.00	\$57,000.00
001.01.624.2600.1000.212.E	Fuel Oil -BS	\$17,548.00	\$21,100.00
001.02.624.2600.1000.212.E	Fuel Oil -BFS	\$20,580.00	\$21,100.00
001.04.624.2600.1000.212.E	Fuel Oil -WPS	\$48,054.00	\$46,423.00
001.62.624.2600.3100.212.E	Fuel Oil-Overall Support Agriscience	\$0.00	\$5,381.00
001.65.624.2600.1000.212.E	Fuel Oil -M/HS	\$53,791.00	\$48,428.00
001.99.624.2600.1000.212.E	Fuel Oil Central Office	\$5,200.00	\$5,275.00

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Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.99.627.2600.1000.212.E	Fuel- Trucks & Equipment	\$10,000.00	\$8,000.00
001.99.627.2700.1000.212.E	Fuel For Bus Contract	\$97,440.00	\$85,128.00
001.02.641.1000.1006.212.E	Textbooks Science -BFS	\$0.00	\$239.00
001.02.641.1000.1020.212.E	Textbooks English/L.A. -BFS	\$135.00	\$152.00
001.51.641.1000.1012.212.E	Textbooks Foreign Language-MS	\$1,310.00	\$1,205.00
001.61.641.1000.1004.212.E	Textbooks Math-HS	\$3,860.00	\$3,665.00
001.61.641.1000.1006.212.E	Textbooks Science-HS	\$18,324.00	\$8,954.00
001.61.641.1000.1007.212.E	Textbooks Social Studies-HS	\$2,497.00	\$2,300.00
001.61.641.1000.1012.212.E	Textbooks Foreign Language-HS	\$3,568.00	\$3,543.00
001.61.641.1000.1020.212.E	Textbooks English-HS	\$4,341.00	\$4,361.00
001.01.642.2220.1019.212.E	Library Books BS	\$2,500.00	\$2,575.00
001.02.642.2220.1019.212.E	Library Books BFS	\$2,600.00	\$2,575.00
001.04.642.2220.1019.212.E	Library Books WPS	\$5,260.00	\$5,260.00
001.65.642.2220.1019.212.E	Library Books M/HS	\$18,567.00	\$18,296.00
001.01.643.2220.1019.212.E	Subscriptions -Print & Electronic BS	\$1,039.00	\$1,037.00
001.02.643.2220.1019.212.E	Subscriptions-Print & Electronic BFS	\$1,128.00	\$800.00
001.04.643.2220.1019.212.E	Subscriptions -Print &Electronic WPS	\$771.00	\$783.00
001.65.643.2220.1019.212.E	Subscriptions -Print & Electronic Shepaug	\$22,499.00	\$19,296.00
001.01.690.2400.1000.212.E	Office Supplies -BS	\$1,500.00	\$1,500.00
001.01.690.2410.1000.212.E	Admin. Computer Supplies-BS	\$1,559.00	\$1,000.00
001.02.690.2400.1000.212.E	Office Supplies-BFS	\$1,280.00	\$1,280.00
001.02.690.2410.1000.212.E	Admin. Computer Supplies-BFS	\$1,559.00	\$1,661.00
001.04.690.2400.1000.212.E	Office Supplies -WPS	\$1,300.00	\$1,300.00
001.04.690.2410.1000.212.E	Admin. Computer Supplies-WPS	\$1,600.00	\$1,600.00
001.51.690.2410.1000.212.E	Admin. Computer Supplies	\$1,500.00	\$1,500.00
001.61.690.2400.1000.212.E	Office Supplies -HS	\$4,664.00	\$4,572.00
001.61.690.2410.1000.212.E	Admin. Computer Supplies-HS	\$1,500.00	\$1,500.00
001.65.690.1000.1000.212.E	Technology Administration Supplies	\$4,840.00	\$4,840.00
001.95.690.1200.2000.212.E	Office Supplies Special Education	\$300.00	\$300.00
001.99.690.1002.2700.212.E	Supplies - MINDS IN MOTION	\$2,000.00	\$2,000.00
001.99.690.2130.2100.212.E	Health Supplies	\$5,200.00	\$4,700.00
001.99.690.2210.1000.212.E	Supplies - Curriculum	\$2,700.00	\$9,700.00
001.99.690.2300.1000.212.E	Office Supplies Administration	\$6,500.00	\$6,500.00
001.99.690.2310.1000.212.E	Supplies Board of Education	\$1,400.00	\$1,000.00
001.99.690.2311.1000.212.E	Communication/Recognition B.O.E.	\$5,000.00	\$5,000.00
001.99.690.2510.1000.212.E	Supplies Fiscal Services	\$4,250.00	\$2,850.00
001.99.690.2600.1000.212.E	Supplies-Facilities Coordinator	\$600.00	\$600.00
001.99.690.2660.1000.212.E	Supplies School resource Officer/Security	\$1,250.00	\$5,500.00
001.99.690.3000.1000.212.E	DEP/OSHA/EPA Requirements	\$15,000.00	\$15,000.00
SUBTOTAL: Object Code 600 SUPPLIES		\$1,156,283.00	\$1,240,541.00
001.01.730.1000.1000.212.E	General Instruction Equipment-BS	\$3,658.00	\$6,242.00
001.01.730.1000.1005.212.E	Equipment-Music-BS	\$633.00	\$635.00
001.01.730.1001.1015.212.E	Equipment-Technology-BS	\$2,244.00	\$1,194.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.02.730.1000.1000.212.E	Gen. Instruction Equipment-BFS	\$1,370.00	\$5,330.00
001.02.730.1000.1005.212.E	Equipment Music -BFS	\$104.00	\$538.00
001.02.730.1000.1008.212.E	Equipment Phys. Education-BFS	\$1,257.00	\$0.00
001.02.730.1001.1015.212.E	Equipment-Technology-BFS	\$2,244.00	\$2,649.00
001.04.730.1000.1000.212.E	General Instruction Equipment-WPS	\$520.00	\$0.00
001.04.730.1000.1005.212.E	Equipment Music-WPS	\$1,523.00	\$2,624.00
001.04.730.1001.1015.212.E	Equipment-Technology-WPS	\$917.00	\$1,696.00
001.04.730.2220.1019.212.E	Equipment Library -WPS	\$0.00	\$412.00
001.51.730.1000.1015.212.E	Computer Lab Equip.-MS	\$1,715.00	\$3,083.00
001.51.730.3201.4200.212.E	Equipment-Athletics - MS	\$2,744.00	\$2,382.00
001.61.730.1000.1004.212.E	Equipment Math-HS	\$271.00	\$283.00
001.61.730.1000.1005.212.E	Equipment Music-HS	\$0.00	\$2,925.00
001.61.730.1000.1006.212.E	Equipment Science-HS	\$3,625.00	\$2,460.00
001.61.730.1000.1008.212.E	Equipment Phys. Education-HS	\$4,461.00	\$3,308.00
001.61.730.3201.4200.212.E	Equipment Athletics-HS	\$10,405.00	\$12,500.00
001.65.730.1000.1000.212.E	General Instruction Equipment -M/HS	\$800.00	\$800.00
001.65.730.1001.1015.212.E	6-12 Computer Equipment-M/HS	\$2,098.00	\$9,944.00
001.65.730.2220.1019.212.E	Equipment Library -M/HS	\$0.00	\$163.00
001.65.730.2221.1019.212.E	Media Tech Equipment -M/HS	\$527.00	\$3,671.00
001.95.730.1200.2000.212.E	Equipment Special Education	\$1,283.00	\$500.00
001.99.730.1000.1000.212.E	Equipment Computer Districtwide	\$3,300.00	\$3,300.00
001.99.730.2130.2100.212.E	Equipment Health Services	\$1,280.00	\$1,000.00
001.01.733.1000.1015.212.E	Capital-Technology-BS	\$5,498.00	\$4,596.00
001.02.733.1000.1015.212.E	Capital-Technology-BFS	\$6,597.00	\$9,730.00
001.04.733.1000.1015.212.E	Capital-Technology-WPS	\$6,597.00	\$10,686.00
001.65.733.1000.1015.212.E	Capital Learning Tech-M/HS	\$92,162.00	\$104,147.00
001.01.734.2600.1000.212.E	Capital-Facilities-BS	\$8,600.00	\$49,000.00
001.02.734.2600.1000.212.E	Capital-Facilities-BFS	\$5,250.00	\$118,000.00
001.04.734.2600.1000.212.E	Capital-Facilities-WPS	\$5,500.00	\$147,500.00
001.65.734.2600.1000.212.E	Capital Facilities - SVS	\$2,500.00	\$91,800.00
001.99.734.2600.1000.212.E	Capital-Facilities	\$0.00	\$28,000.00
001.01.739.2600.1000.212.E	Maintenance Equipment -BS	\$1,500.00	\$1,000.00
001.02.739.2600.1000.212.E	Maintenance Equipment -BFS	\$1,500.00	\$1,500.00
001.04.739.2600.1000.212.E	Maintenance Equipment-WPS	\$1,500.00	\$1,000.00
001.62.739.2600.3100.212.E	Maintenance Equipment Overall Support AgSci	\$0.00	\$450.00
001.65.739.2600.1000.212.E	Maintenance Equipment - M/HS	\$4,000.00	\$4,050.00
001.65.739.2610.1000.212.E	Swimming Pool Equipment	\$6,000.00	\$6,000.00
001.99.739.2300.1000.212.E	Equipment Administration	\$2,000.00	\$2,000.00
001.99.739.2510.1000.212.E	Equipment Fiscal Services	\$750.00	\$750.00
001.99.739.2600.1000.212.E	Equipment Maintenance	\$8,000.00	\$6,000.00
001.62.750.1000.3100.212.E	Program Changes-Agriscience	\$0.00	\$325,361.44
001.65.750.1000.1000.212.E	Program Changes-Shepaug	\$26,954.00	\$14,554.00
001.65.750.1000.1026.212.E	Maker Space-Shepaug	\$0.00	\$1,115.00
001.99.750.1000.1000.212.E	Program Changes-District Wide	\$3,995.00	\$20,000.00

EXHIBIT A

Account	Description	2018-2019 APPROVED BUDGET	2019-2020 PROPOSED BUDGET
001.99.750.2210.1000.212.E	Program Changes-Curriculum	\$5,962.00	\$0.00
SUBTOTAL: Object Code 700 PROPERTY COSTS & PROGRAM CHANGES		\$245,598.00	\$1,014,878.44

001.01.810.2400.1000.212.E	Dues & Fees -BS	\$1,514.00	\$1,300.00
001.02.810.2400.1000.212.E	Dues & Fees -BFS	\$1,594.00	\$1,300.00
001.04.810.2400.1000.212.E	Dues & Fees -WPS	\$2,324.00	\$2,000.00
001.51.810.2400.1000.212.E	Dues & Fees-MS	\$1,386.00	\$1,386.00
001.61.810.2400.1000.212.E	Dues & Fees -HS	\$14,979.00	\$14,493.00
001.95.810.1200.2000.212.E	Dues & Fees Special Education	\$400.00	\$400.00
001.99.810.1001.1015.212.E	Dues & Fees - Technology	\$1,615.00	\$380.00
001.99.810.1002.2700.212.E	Fees- CENTER FOR CREATIVE ARTS	\$3,900.00	\$3,900.00
001.99.810.2130.2100.212.E	Dues & Fees Health	\$640.00	\$640.00
001.99.810.2210.1000.212.E	Dues & Fees Curriculum	\$2,306.00	\$1,700.00
001.99.810.2310.1000.212.E	Dues & Fees Board Of Education	\$10,500.00	\$9,000.00
001.99.810.2320.1000.212.E	Dues & Fees Administration	\$9,300.00	\$9,500.00
001.99.810.2510.1000.212.E	Dues & Fees Fiscal Office	\$1,730.00	\$1,500.00
001.99.810.2600.1000.212.E	Dues & Fees Facility Coordinator	\$500.00	\$500.00
001.99.810.2601.1000.212.E	Dues & Fees- Maint. Staff	\$1,000.00	\$1,000.00
001.99.831.4006.1000.212.E	2012 Loan Principal / AgSci/Labs Loan Principal	\$450,000.00	\$0.00
001.99.831.4007.1000.212.E	2019 Bond Principal	\$0.00	\$325,000.00
001.99.832.4005.1000.212.E	AgSci & Science Labs Bonding Interest	\$0.00	\$143,198.00
001.99.832.4406.1000.212.E	2012 Loan Interest	\$9,675.00	\$0.00
001.99.832.4407.1000.212.E	BAN Interest Agriscience & LAB	\$150,000.00	\$68,174.00
001.99.840.4000.1000.212.E	Bond Administration Fees	\$0.00	\$1,000.00
001.99.910.2310.1000.212.E	Transfer To Capital Reserve Fund	\$0.00	\$0.00
001.99.910.2311.1000.212.E	Transfer to Elementary CNR Fund	\$100,000.00	\$100,000.00
SUBTOTAL: Object Code 800/900 DUES & FEES, DEBT SERVICE ACCOUNTS		\$763,363.00	\$686,371.00

TOTAL BUDGET	\$21,811,406.59	\$22,808,400.14
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EXHIBIT B

REGIONAL SCHOOL DISTRICT 12
Debt Issue March 27, 2019
\$8,250,000 Bond Amortized over 21 Years
Two consecutive \$4,000,000 1-Year BANs*

Fiscal Year	Existing Debt Service	BAN April 10, 2018 \$9,000,000 @ 2.00% Interest	Bond Issue April 10, 2019 \$8,250,000 Principal	Bond Issue April 10, 2019 \$8,250,000 @ 2.80% Interest	BAN Dated: Apr 2019 Due: Apr 2020 \$4,000,000 @ 1.71% Interest	Proposed BAN Dated: Apr 2021 Due: Apr 2022 \$4,000,000 @ 2.00% Interest	Total Debt Service
2018-19	450,000	159,675					609,675
2019-20	-	-	325,000	143,198	68,174	-	536,372
2020-21	-	-	350,000	259,676	-	80,000	689,676
2021-22	-	-	400,000	209,676	-	-	609,676
2022-23	-	-	400,000	209,676	-	-	609,676
2023-24	-	-	400,000	206,244	-	-	606,244
2024-25	-	-	400,000	186,244	-	-	586,244
2025-26	-	-	400,000	166,244	-	-	566,244
2026-27	-	-	400,000	154,244	-	-	554,244
2027-28	-	-	400,000	146,244	-	-	546,244
2028-29	-	-	400,000	137,744	-	-	537,744
2029-30	-	-	400,000	128,744	-	-	528,744
2030-31	-	-	400,000	118,744	-	-	518,744
2031-32	-	-	400,000	107,744	-	-	507,744
2032-33	-	-	400,000	95,744	-	-	495,744
2033-34	-	-	400,000	83,744	-	-	483,744
2034-35	-	-	400,000	71,744	-	-	471,744
2035-36	-	-	395,000	59,744	-	-	454,744
2036-37	-	-	395,000	47,894	-	-	442,894
2037-38	-	-	395,000	36,044	-	-	431,044
2038-39	-	-	395,000	24,194	-	-	419,194
2039-40	-	-	395,000	12,344	-	-	407,344
Totals	450,000	159,675	8,250,000	2,605,869	68,174	80,000	11,613,718

* second BAN as needed