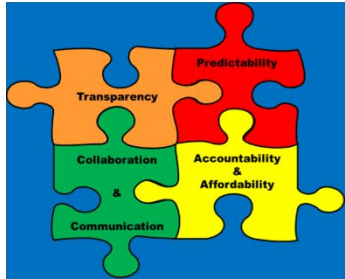


**Balance &  
Restraint**

# DISTRICT WIDE SERVICES

## Agenda

- Employee Benefits
- Contracted Services
- Transportation
- Insurance
- Communications
- Other Purchased Services
- Utilities
- Capital Plan
- Revenue

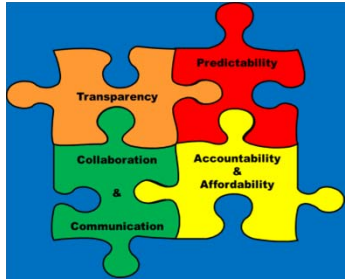


**Balance & Restraint**

# EMPLOYEE BENEFITS

- Health insurance budgeted at level funding pending bid response and review
- Life insurance increase per contract
- Social Security decrease based on liability associated from budgeted wages

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Health Insurance	\$6,453,039	\$6,453,039	\$0	0.00%
Life/LTD Insurance	\$66,313	\$83,809	\$17,496	26.38%
FICA, Employer's Contribution	\$832,226	\$778,358	(\$53,868)	(6.47%)



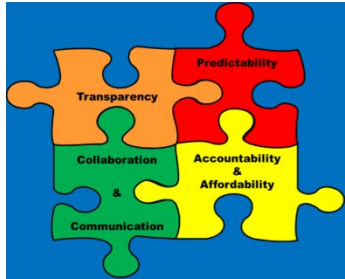
**Balance &  
Restraint**

# EMPLOYEE BENEFITS

(continued)

- Reimbursements based on collective bargaining agreements
- Anticipated reduction of 17.9% in unemployment expense

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Reimbursements	\$75,775	\$72,475	(\$3,300)	(4.35%)
Unemployment	\$127,210	\$104,432	(\$22,778)	(17.91%)



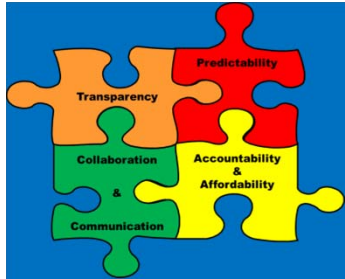
## Balance & Restraint

# EMPLOYEE BENEFITS

(continued)

- Trending data indicates flat cost in workers' compensation expense
- Unused sick and retirement incentive costs are based on known retirements

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Workers' Comp	\$272,686	\$272,686	\$0	0.00%
Unused Sick Leave	\$0	\$161,762	\$161,762	100.00%
Retirement Incentive	\$0	\$16,000	\$16,000	100.00%

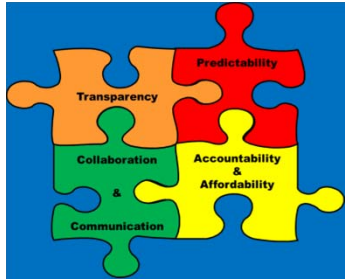


**Balance & Restraint**

# CONTRACTED SERVICES

- Legal expense reduced: 31.9% — anticipate settlement of labor contracts in current year
- Visiting Nurses Association contract: 2.78% increase — includes nurses’ aides at all three elementary schools

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Legal Services	\$136,476	\$92,945	(\$43,531)	(31.90%)
Visiting Nurses Association	\$504,560	\$518,603	\$14,043	2.78%

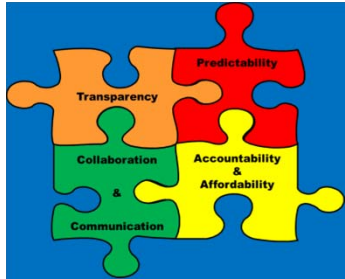


## Balance & Restraint

# TRANSPORTATION

- Student transportation is currently out to bid (due January 10, 2012)
- Magnet school
- Regional Calendar
- Diesel fuel – budgeted at \$3.29 per gallon (.82 per gallon increase)

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Regular Ed Transportation	\$1,194,213	\$1,196,789	\$2,576	0.22%
Special Ed Transportation	\$912,351	\$1,022,487	\$110,136	12.07%
Magnet School Transportation	\$11,225	\$17,845	\$6,620	58.98%
Diesel Fuel	\$180,147	\$246,722	\$66,575	36.96%



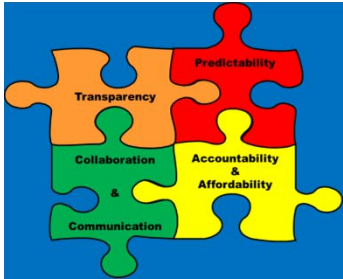
**Balance &  
Restraint**

# INSURANCE

*Fire/Property • Liability • Student Activity*

- Level funding
- Three-year rate lock
- Student insurance will be quoted in spring

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Fire/Property Insurance	\$99,052	\$99,052	\$0	0.00%
Liability Insurance	\$92,043	\$92,043	\$0	0.00%
Other Insurance	\$18,950	\$18,950	\$0	0.00%

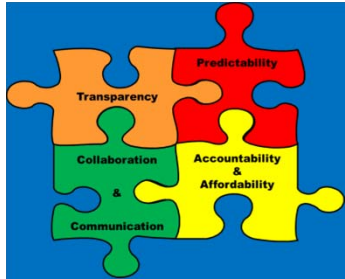


## Balance & Restraint

# COMMUNICATIONS

- Postage
  - Continued transition to electronic communication where possible
- Advertising
  - Legal notice postings in print media are mandated (i.e., bids)
  - Employment (classified ads for personnel)

	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Postage	\$46,144	\$38,000	(\$8,144)	(17.65%)
Advertising	\$10,000	\$5,000	(\$5,000)	(50.00%)

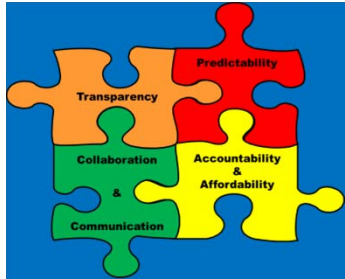


**Balance & Restraint**

# OTHER PURCHASED SERVICES

- District travel
  - Reimbursement based on IRS guidelines and trending data (BOE policy)
- Contracted services
  - Transferred \$14K from contracted services to software services (financial software package)

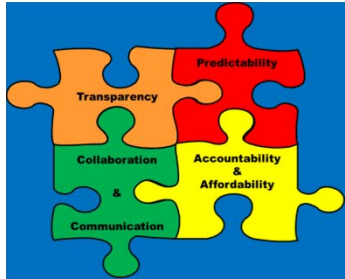
	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
District Travel	\$15,011	\$13,073	(\$1,938)	(12.91%)
Contracted Services	\$43,888	\$28,000	(\$15,888)	(36.20%)



## Balance & Restraint

# UTILITIES

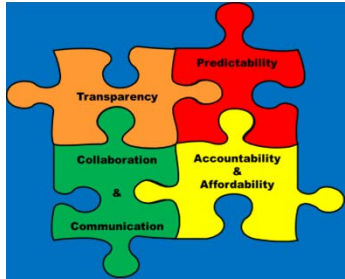
- Three influential factors
  - Future energy costs (budgeted per guidelines; however, market currently *above* guidelines)
    - \$3.54 per gallon gasoline
    - \$3.29 per gallon diesel
    - \$3.19 per gallon heating oil
  - Degree days
  - Waterford High School
    - Timing of project completion and occupancy
    - Cost to air condition the new high school
    - Cost to provide minimal support at the old high school prior to demolition



**Balance &  
Restraint**

# UTILITIES (continued)

- Methodology / Approach
  - Reviewed trend data (including new schools)
  - Reviewed bills
  - Considered unique factors
  - Assessed input from colleagues and CASBO
  - Collected input from Director of Buildings & Grounds



**Balance &  
Restraint**

# OPERATION & MAINTENANCE OF BUILDINGS

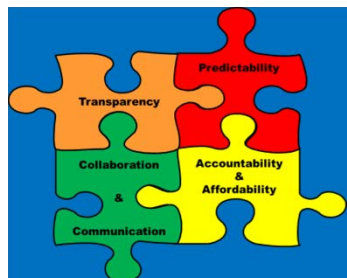
	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Water Service	\$15,198	\$12,775	(\$2,423)	(15.94%)
Sewer Service	\$51,713	\$49,625	(\$2,088)	(4.04%)
Fuel Oil	\$277,429	\$290,426	\$12,997	4.68%
Electricity	\$933,602	\$879,752	(\$53,850)	(5.77%)
Natural Gas	\$91,055	\$82,564	(\$8,491)	(9.33%)
Propane	\$17,230	\$28,370	\$11,140	64.65%



# OPERATING CAPITAL PLAN

- This capital account was established to level fund district-wide copier replacement

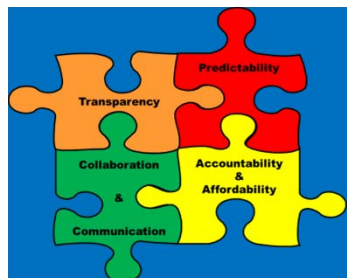
	11-12 Budget	12-13 Proposed	12-13 vs 11-12 \$ Var	12-13 vs 11-12 % Var
Copier Replacement	\$52,501	\$52,501	\$0	0.00%



**Balance &  
Restraint**

# REVENUE

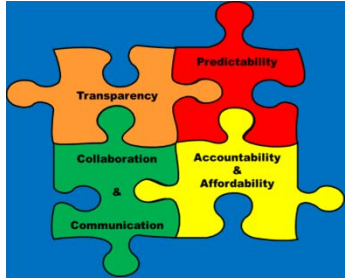
- **Three Sources**
  - Federal
  - State
  - Local
- **Three Uses**
  - Direct town support
  - Grant compliance
  - Support school operations



## Balance & Restraint

# REVENUE (continued)

- Revenue increased \$27,205 to a total of \$2,523,291
- Funding derives from Federal, State, and Local sources (some of Federal/State funding specifically earmarked to mandates)
- Community Use revenue will be finalized prior to budget adoption by BOE
- Glossary of income sources (pages 5-6)



## Balance & Restraint

# SUMMARY

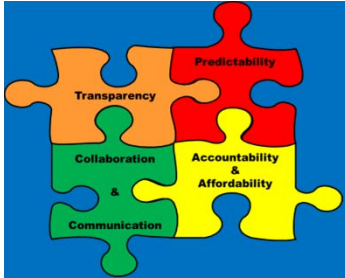
- **Team approach**
- **Collaborative approach with Town and BOE**
- **Pending issues**
  - Four labor contracts
  - Transportation bid/costs
  - Health insurance bid/costs
  - Impact of new Waterford High School



# SUMMARY

(continued)

- **Needs-based budget**
- **Data Driven (trends)**
- **Objective: Supporting classroom activities while minimizing overhead costs**



**Balance &  
Restraint**

QUESTIONS?