

TOWN OF PRESTON

FISCAL YEAR 2015-2016

GENERAL GOVERNMENT
and BOARD OF EDUCATION
ADOPTED BUDGETS and
ESTIMATES OF REVENUE
& EXPENSES

Approved at a Referendum held May 19th, 2015

TOWN OF PRESTON
ESTIMATES OF REVENUE & EXPENSES - FISCAL YEAR 2015-2016

	2012-2013	2013-2014	2014-2015	2015-2016
Local Revenues	Budgeted	Budgeted	Budgeted	Adopted
Interest & Lien Fees	60,000	60,000	60,000	80,000
Town Clerk Fees	60,000	60,000	60,000	60,000
License & Permit Fees	2,500	2,000	2,000	3,000
Construction Permit Fees	28,500	30,000	30,000	30,000
Investment Income	3,000	3,000	3,000	3,000
Incinerator Host Town Agreement	785,734	825,022	866,272	909,586
SCRRA (Return of Tipping Fee- 1000 Tons)	60,000	60,000	60,000	60,000
Paper, Metal & Transfer Station Fees	22,000	15,000	15,000	20,000
Global Access-Tower Rent	17,424	17,424	17,424	17,424
Farmland Preservation Fees	800	750	750	600
Historic Document Fees	800	750	750	600
Preston Housing Authority (PILOT) per auditor	7,500	7,500	7,500	0
Town Zoning Fees	0	1,200	1,200	1,200
Telephone Access	0	12,000	12,000	14,000
Total Local Revenue	1,048,258	1,094,646	1,135,896	1,199,410
State of Connecticut Revenues				
PILOT for State Hospital & Property	11,205	9,244	15,510	14,852
Pequot/Mohegan Grant	1,182,223	964,504	1,180,594	1,190,653
Elderly Tax Grant	20,000	0	20,000	20,000
LoCIP	0	129,729	44,833	44,286
Town Aid Roads	101,228	199,781	199,697	199,909
Education Cost Sharing (ECS)	3,077,693	3,077,693	3,077,693	3,077,693
Public School Pupil Transportation	77,948	0	88,429	88,700
Adult Education	0	20,136	0	0
CT State Youth Service Bureau Grant	14,000	14,000	14,000	14,000
CT State Enhancement Grant-YSB	3,300	3,300	3,300	0
CT Revenue Sharing/Hold Harmless	51,956	0	0	0
Judicial Branch	1,500	1,500	1,500	2,000
Veterans	1,000	1,000	1,000	1,000
Total State Revenue	4,542,053	4,420,887	4,646,556	4,653,093
TOTAL REVENUES	5,590,311	5,515,533	5,782,452	5,852,503

TOWN OF PRESTON
ESTIMATES OF REVENUE & EXPENSES - FISCAL YEAR 2015-2016

BUDGETS	2012-2013	2013-2014	2014-2015	2015-2016
	Budgeted	Budgeted	Budgeted	Adopted
Board of Education Budget	10,428,592	10,622,236	10,850,000	10,850,000
General Government Budget	3,392,962	3,200,925	3,335,464	3,350,954
Preston Riverwalk Loan		65,000	65,000	105,000
Town 5 Year Capital		65,000	57,396	145,395
General Government 15 Year Capital Projects	91,620	89,190	86,670	84,150
Board of Education 15 Year Capital Projects	99,255	96,623	93,893	91,163
Capital Non-Recurring Fund	18,000	20,000	100,000	100,000
New School Debt	399,275	382,875	366,376	354,406
Oil Spill	55,000	0	0	0
Town Aid Road	101,228	199,781	199,697	199,697
LOCIP		129,729	44,833	44,286
TOTAL BUDGET	14,585,932	14,871,359	15,199,329	15,325,051
Less State & Local Revenues	5,590,311	5,515,533	5,782,452	5,852,503
Surplus	1,685,474	2,264,131	2,193,494	2,801,451
Minimum Surplus 9.5% of Budget	1,312,734	1,338,422	1,443,936	1,455,880
Available Surplus	372,740	925,709	749,558	1,345,571
AMOUNT NEEDED TO BALANCE BUDGET	8,995,621	9,355,826	9,416,877	9,472,548
POTENTIAL AMOUNT FROM SURPLUS	297,300	500,000	515,000	592,000
PROPERTY TAX NEEDED	8,698,321	8,855,826	8,901,877	8,880,548
2015-2016 One Mill = \$386,111	19.43	23.70	23.14	23.00
2012 Mill rate at 1 mil (456,812,558*.98=\$447,676)	Mill	Mill	Mill	Mill
2013 Mill rate at 1 mil (381,810,241*.98=\$374,174)	Rate	Rate	Rate	Rate
2014 Mill rate at 1 mil (392,503,005*.98=\$384,653)	2012-2013	2013-2014	2014-2015	2015-2016
2015 Mill rate at 1 mil (393,990,567*.98=\$386,111)	19.43	23.70	23.14	23.00
	23.25			
	\$447,676	\$374,174	\$384,653	\$386,111

TOWN OF PRESTON - GENERAL GOVERNMENT BUDGET

Fiscal Year 2015 - 2016

	ACCOUNT	2012-2013 Budgeted	2013-2014 Budget	2014-2015 Adopted	2015-2016 Request	2015-2016 Adopted
	GENERAL GOVERNMENT					
1	SAL - FIRST SELECTMAN	67,834	69,870	71,267	73,405	73,405
2	SAL - SELECTMEN (2)	13,857	13,857	13,857	13,857	13,857
3	EXP - BOARD OF SELECTMEN	4,000	3,807	3,800	3,950	3,950
4	EXP - TOWN BLDG.&FACILITIES COMM.	1,400	1,400	1,400	0	0
5	SAL - TOWN CLERK/TAX COLLECTOR	49,285	50,764	51,780	53,333	53,333
6	SAL - ASSISTANT TOWN CLERKS	54,201	56,578	56,021	57,704	57,704
7	SAL - TREASURER & ASSISTANT	26,686	27,484	28,032	28,870	28,870
8	EXP - FINANCIAL SERVICES	24,977	26,157	22,303	22,749	22,749
9	SAL - ADMINISTRATION/SECRETARIAL	129,741	142,249	143,234	147,463	147,463
10	SAL - ASSESSOR	33,813	34,827	35,524	36,590	36,590
11	SAL - ZONING ENFORCEMENT OFFICER	9,190	9,465	9,654	9,944	9,944
12	SAL - SANITARIAN	17,871	18,383	18,735	19,273	19,273
13	SAL - BUILDING INSPECTOR	26,594	27,390	27,928	30,821	30,821
14	SAL - REGISTRARS OF VOTERS	13,390	13,765	12,990	14,680	13,900
15	EXP - ELECTIONS	14,330	15,380	15,950	15,800	15,800
16	EXP - ETHICS COMMISSION	1,600	850	850	850	850
17	EXP - MILEAGE/DUES/SCHOOL/MEETINGS	10,744	11,313	11,791	11,328	11,128
18	EXP - SOCIAL SECURITY	70,192	71,750	70,748	72,844	72,844
19	EXP - MEDICARE TAX	16,416	16,780	16,546	17,036	17,036
20	EXP - PENSION	114,490	120,364	121,328	119,346	119,346
21	EXP - TOWN INSURANCE	124,103	132,254	140,406	150,743	150,743
22	EXP - HEALTH INSURANCE	320,629	303,413	337,914	312,366	312,366
23	EXP - TOWN AUDITOR (under BOF Acct)	0	0	0	0	0
24	EXP - LEGAL FEES AND SERVICES	40,200	36,200	41,200	48,430	48,430
25	EXP - ENGINEERING SERVICES	1,000	1,500	1,500	1,000	1,000
26	EXP - LEGAL NOTICES	16,000	16,600	16,600	15,900	15,900
27	EXP - TOWN HALL MAINTENANCE	42,890	42,760	42,680	47,295	47,295
28	EXP - MAINT. - TOWN OWNED BLDGS	14,900	14,000	14,050	14,665	14,665
29	EXP - TOWN HALL EQUIPMENT	11,461	17,931	20,468	25,500	24,300
30	EXP - TOWN HALL SUPPLIES	18,513	19,048	19,021	19,620	19,620
31	EXP - LAND RECORDS/VITALS STATISTICS	32,095	35,220	30,710	31,545	31,545
32	EXP - DATA PROCESSING	55,180	61,759	64,745	64,373	63,223
33	EXP - TAX REFUNDS (through General Fund)	0	0	0	0	0
34	EXP - BOARD OF FINANCE	36,325	40,600	33,600	23,350	23,350
35	EXP - CEMETERY MAINTENANCE	500	500	500	500	500
36	EXP - DOG DAMAGE	100	100	100	100	100
37	EXP - UNEMPLOYMENT COMPENSATION	800	800	800	800	800
38	EXP - VETERANS FUNERALS	100	100	100	100	100

	LAND DEVELOPMENT & CONTROL	2012-2013 Budgeted	2013-2014 Budget	2014-2015 Adopted	2015-2016 Request	2015-2016 Adopted
39	EXP - PLANNING & ZONING	5,095	5,095	4,470	4,570	4,570
40	EXP - ZONING BOARD OF APPEALS	450	300	300	1,270	1,270
41	SAL/EXP-TOWN PLANNER/SECCOG	38,659	49,724	42,956	44,079	44,079
42	EXP - BOARD OF TAX REVIEW	400	400	400	400	400
43	EXP - ECONOMIC DEVELOPMENT	2,541	2,191	2,255	2,280	2,280
44	EXP - INLAND WETLANDS	9,600	9,600	9,542	9,755	9,755
45	EXP - CONSERVATION COMMISSION	2,625	2,475	2,475	2,475	2,475
46	EXP - ESTRN CT CONSERVATION DIST.	500	500	500	500	500
FINANCING						
47	INTEREST - LONG TERM DEBT	0	0	0	0	0
48	PAYMENT - LONG TERM DEBT	0	0	0	0	0
49	INTEREST - SHORT TERM DEBT	0	0	0	0	0
50	PAYMENT - SHORT TERM DEBT	0	0	0	0	0
51	LEASE PURCHASE	0	0	0	0	0
PUBLIC WORKS						
52	SAL - PUBLIC WORKS EMPLOYEES	281,318	269,636	272,978	277,654	277,654
53	EXP - HIGHWAY MAINTENANCE	155,950	58,159	63,153	83,303	83,303
54	EXP - HIGHWAY EQUIPMENT	8,000	8,000	8,000	10,000	10,000
55	EXP - TOWN GARAGE	8,670	8,230	8,450	9,850	9,850
56	EXP - GASOLINE & DIESEL	42,605	43,950	47,726	38,390	38,390
PUBLIC SAFETY						
57	EXP - FIRE & EMERGENCY OPERATIONS	173,203	173,508	174,786	173,800	173,800
58	SAL/EXP - FIRE CHIEF and PAID STAFF	186,042	193,092	192,870	208,442	208,442
59	EXP - FIRE ALARM SYSTEMS	500	750	2,000	2,000	2,000
60	EXP - POLICE PROTECTION	190,770	200,918	233,900	239,613	239,613
61	SAL/EXP - ANIMAL CONTROL OFFICER	21,194	21,532	22,258	23,295	23,295
62	EXP - EMERGENCY SERVICES ADVISORY COMMITTEE	550	550	550	550	550
HEALTH SERVICES						
63	EXP - PUBLIC HEALTH SERVICES	17,683	21,270	21,197	21,395	21,395
64	SAL/EXP - HEALTH DIRECTOR/DISTRICT	6,000	6,000	6,120	6,300	6,300
65	EXP - TRANSFER STATION & FEES	101,520	97,485	95,515	98,362	98,362
66	EXP - WASTE DISPOSAL	450	450	450	450	450
67	SAL/EXP - FOOD INSPECTIONS	4,200	4,200	4,200	4,200	4,200

	PUBLIC & SOCIAL SERVICES	2012-2013 Budgeted	2013-2014 Budget	2014-2015 Adopted	2015-2016 Request	2015-2016 Adopted
68	EXP - PUBLIC WELFARE	0	0	0	0	0
69	SAL/EXP - PARKS & RECREATION	75,016	74,450	78,972	93,460	88,185
70	SAL/EXP - YOUTH SERVICE BUREAU	31,300	31,300	31,300	31,300	28,000
71	SAL/EXP-SENIOR AFFAIRS	81,833	85,571	83,460	83,670	83,670
72	EXP - PRESTON PUBLIC LIBRARY	165,151	173,891	177,239	186,885	185,556
73	EXP - T.V.C.C.A.	1,000	1,000	1,000	1,000	1,000
74	EXP - SAFE FUTURES (WOMEN'S CENTER)	300	300	300	300	300
75	EXP - SEXUAL ASSAULT CRISIS CENTER	100	100	100	100	100
76	EXP - LITERACY VOLUNTEERS	0	0	0	0	0
	MISCELLANEOUS					
77	EXP - COUNCIL OF SMALL TOWNS	750	750	750	750	750
78	EXP - CT. CONFERENCE MUNICIPALITIES	3,400	3,400	3,400	3,400	3,400
79	EXP - BATES FOUNTAIN	60	60	60	60	60
80	EXP - POLICY/PROCEDURE/FIXED ASSETS	1,500	1,500	1,500	1,500	1,500
81	EXP - CAPITAL IMPROVEMENTS	7,500	7,500	7,500	7,500	7,500
82	EXP - ENVIRONMENTAL MONITORING	750	750	750	750	750
83	EXP - REVALUATION	50,600	0	0	0	0
84	EXP - PUBLIC STREET LIGHTS	8,700	8,700	8,100	9,400	9,400
85	EXP - WATER COMMISSION	1,000	1,000	1,000	1,000	1,000
86	EXP - FORMER NORWICH STATE HOSPITAL PROPERTY REDEVELOPMENT	169,820	176,420	202,850	291,350	171,350
86B	EXP - RIVERWALK PROPERTY MATCHING GRANTS	120,000	0	21,000	0	0
87	EXP - N.L. HOMELESS HOSPITALITY CNTR	0	1,000	1,000	1,500	1,000
88	EXP - THE LAST GREEN VALLEY	250	0	0	0	0
89	EXP-PRESTON SHARED SERVICES WORKING GROUP	0	0	0	1,700	1,700
	TOTAL	3,392,962	3,200,925	3,335,464	3,484,688	3,350,954

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

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

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

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

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

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



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To: Board of Education

From: Greg Schuyler

Date: February 26, 2015

Subject: 2015-2016 Proposed Budget

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

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

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

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

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

2015-2016 Presto School District BOE
Proposed Budget
February 26, 2015

Category	Account Number	2014-2015 Budget	2015-2016 Proposed Budget	Difference	% change
Salaries		4,821,844	5,075,207	253,363	5.3%
Health Insurance	1-101-0060-0212-2500-0000	1,166,478	1,271,354	104,876	9.0%
Health - Employee Contributions	1-101-0060-0212-2500-0055	(172,870)	(194,343)	(21,473)	-12.4%
Health Insurance - Net		993,608	1,077,011	83,403	8.4%
SPED Contracted Services	1-101-0030-0320-1200-0000	58,000	58,000	-	0.0%
SPED Tuition - Designated High School	1-101-0030-0560-1200-0000	498,137	328,412	(169,725)	-34.1%
SPED Tuition - LHS Comp & Vo-AG	1-101-0030-0561-1200-0000	43,078	42,837	(241)	-0.6%
SPED Tuition -Magnet Schools-Charter-Other	1-101-0030-0562-1200-0000	114,398	55,385	(59,013)	-51.6%
SPED Tuition - Out of District - LEA Placed	1-101-0030-0563-1200-0000	730,675	800,143	69,468	9.5%
SPED - Vocational Services- Programs	1-101-0030-0563-1200-0017	393,869	306,406	(87,463)	-22.2%
SPED Tuition - Out of District - Agency Placed	1-101-0030-0564-1200-0000	67,680	51,570	(16,110)	-23.8%
SPED Tuition - Programs		1,905,837	1,642,753	(263,084)	-13.8%
Excess Cost - LEA Placed	1-101-0030-0563-1200-0050	(352,601)	(295,727)	56,874	16.1%
Excess Cost - DCF Placed	1-101-0030-0564-1200-0050	(56,267)	(23,505)	32,762	58.2%
Total SPED Reimbursement		(408,868)	(319,232)	89,636	21.9%
Regular Tuition - Designated High School	1-101-0060-0560-1000-0000	1,635,774	1,544,917	(90,857)	-5.6%
Regular Tuition - LHS Comp - Vo-AG	1-101-0060-0561-1000-0000	87,501	74,367	(13,134)	-15.0%
Regular Tuition - Magnet Schools - Charter - Other	1-101-0060-0562-1000-0000	63,825	56,701	(7,124)	-11.2%
Total Regular Tuition		1,787,100	1,675,985	(111,115)	-6.2%
Transportation - Vehicle Repairs	1-101-0070-0421-2700-0000	130,000	130,000	-	0.0%
Transportation - Fuel	1-101-0070-0626-2700-0000	110,375	80,000	(30,375)	-27.5%
Employee Physicals	1-101-0070-0275-2700-0000	2,000	2,665	665	33.3%
Transportation equipment	1-101-0070-0730-2700-0000	3,600	-	(3,600)	-100.0%
Training	1-101-0070-0275-2700-0000	600	600	-	0.0%
Transportation SPED Services	1-101-0030-0510-1200-0000	82,829	81,640	(1,189)	-1.4%
Transportation Magnet Grant	1-101-0070-0512-2700-0050	(15,000)	(16,900)	(1,900)	-12.7%
Total Transportation		314,404	278,005	(36,399)	-11.6%

2015-2016 Presto School District BOE
Proposed Budget
February 26, 2015

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

2015-2016 Presto School District BOE

Proposed Budget

February 26, 2015

Category	Account Number	2014-2015 Budget	2015-2016 Proposed Budget	Difference	% change
Legal/Taxes/Insurances/Benefits/Other Misc					
Life/LTD Insurance	1-101-0060-0215-2500-0000	15,400	15,400	-	0.0%
FICA/Medicare	1-101-0060-0220-2500-0000	170,000	172,037	2,037	1.2%
Tuition Reimbursement	1-101-0060-0250-1000-0000	7,000	7,000	-	0.0%
Unemployment Compensation	1-101-0060-0260-2500-0000	17,500	17,500	-	0.0%
Worker's Compensation	1-101-0060-0270-2500-0000	72,070	81,806	9,736	13.5%
Annuity Payments	1-101-0060-0291-2500-0000	95,000	64,903	(30,097)	-31.7%
Staff Development	1-101-0060-0322-1000-0000	12,100	12,100	-	0.0%
Property/Liability Insurance	1-101-0060-0520-2500-0000	76,200	78,296	2,096	2.8%
Legal Services	1-101-0060-0340-2320-0000	35,000	35,000	-	0.0%
SPED Legal Services	1-101-0030-0340-1200-0000	15,000	15,000	-	0.0%
Travel/Meetings	1-101-0060-0580-1000-0000	10,000	10,000	-	0.0%
Total- Legal/Taxes/Insurances/Other/Benefits		525,270	509,042	(16,228)	-3.1%
Office/Miscellaneous					
Medicaid Reimbursements	1-101-0030-0320-1200-0050	(6,000)	(6,000)	-	0.0%
Professional & Technical Services	1-101-0060-0330-2320-0000	34,500	34,750	250	0.7%
Communications	1-101-0060-0530-1000-0000	46,680	46,680	-	0.0%
Uniforms	1-101-0040-0612-2600-0000	1,000	1,500	500	50.0%
Miscellaneous Programs/Fees	1-101-0060-0810-0000-0000	1,000	1,000	-	0.0%
Postage	1-101-0060-0531-1000-0000	6,000	6,000	-	0.0%
Food Service Subsidy	1-101-0060-0570-3100-0000	50,000	50,000	-	0.0%
Office Supplies	1-101-0060-0690-1000-0000	18,025	19,000	975	5.4%
Instructional Equipment	1-101-0060-0730-1000-0000	5,000	5,000	-	0.0%
Dues and Fees	1-101-0060-0810-2500-0000	13,905	16,000	2,095	15.1%
Copier Leases	1-101-0060-0442-1000-0000	59,780	66,780	7,000	11.7%
Adult Education	1-101-0060-0561-1000-7030	30,000	30,000	-	0.0%
Total Office/Miscellaneous		259,890	270,710	10,820	4.2%
Totals		<u>10,850,000</u>	<u>10,850,000</u>	<u>-</u>	<u>0.0%</u>