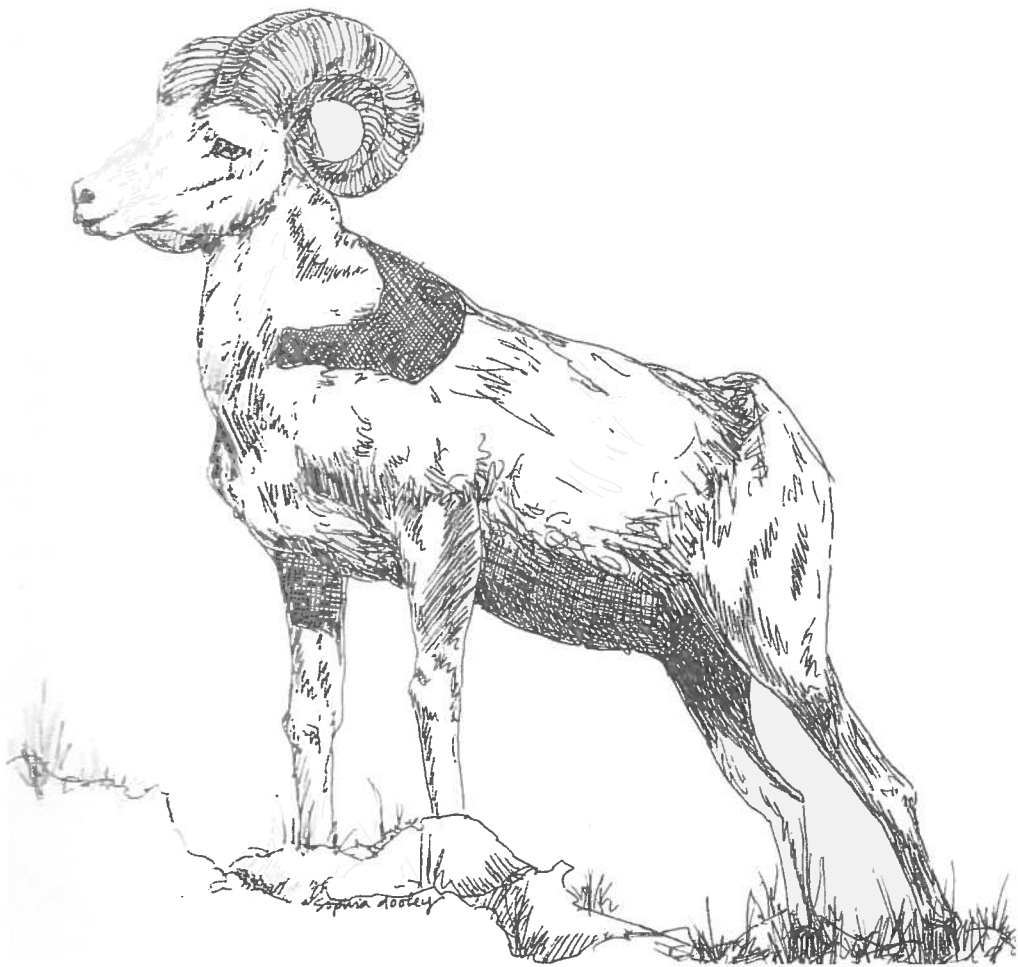


Superintendent's 2018-2019



BUDGET PROPOSAL



Art work by Sophia Dooley

MISSION STATEMENT

The mission of the Old Saybrook Public Schools is to educate and prepare students to achieve their highest aspirations, care for others and the environment, and contribute to a global society by working in partnership with families and the community, and by engaging each learner in a personalized, meaningful, and rigorous educational program.





OLD SAYBROOK PUBLIC SCHOOLS

50 Sheffield Street Old Saybrook, Connecticut 06475-2399

Jan G. Perruccio
Superintendent of
Old Saybrook Public Schools

Amity Goss
Director of
Curriculum, Instruction, & Assessment

Julie Pendleton
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Operations, Facilities, & Finance

Kathleen Bai
Director of
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TO: Budget and Fiscal Planning Committee and Board of Education Members

FROM: Jan Perruccio, Superintendent 

RE: 2018-2019 Superintendent's Budget Proposal

DATE: December 20, 2017

I am pleased to present the Superintendent's Budget Proposal for 2018-19 because it supports the growth of students through tightly aligned and clearly focused connections to the Old Saybrook Public Schools' 2016-2021 Strategic Plan and is fiscally responsible, set, as it is, in a complex and uncertain context caused by the State's financial difficulties and our own changing demographics. The proposed Superintendent's budget includes the necessary funds to promote and support the work defined by the District's Mission and Strategic Plan

The process of building the 2018-2019 operating, capital maintenance, and maintenance bond budgets has been underway since September. It was made somewhat more complicated this year as we are modifying our current chart of accounts to align with the new State reporting requirements. (There is a cross-walk page in the budget document to assist with understanding the changes.). I am thankful to all who have played a significant role in creating this budget. Our administrative team led the initial discussions with staff at the building level and will continue to do so until the final changes are made. The administrators presented their budgets to the Director of Operations, Facilities and Finance and me during the last two weeks in November and the first week in December, at which point we discussed the needs and priorities of each program. Finally, the central office team examined and consolidated requests. As always, we carefully matched requests at all levels to the strategic plan so that we are confident that we have purposefully tied our requests to the district's direction and the vision of the future for Old Saybrook Public Schools and our students. The proposed budget was carefully reviewed by the business department for duplications and omissions and updated to include projected insurance allocation rates and other updates to operations. Finally, a review was conducted by the Director of Operations, Facilities and Finance and me, and the budget numbers were compiled. I am thankful to Mrs. Pendleton and Mrs. Listorti for their expertise and counsel.

The administrative team developed the following budgetary goals, which are consistent with the District Mission and the Strategic Plan:

- Support year three of the 2016-2021 District Strategic Plan by:
 - Continuing to seek ways to engage students in personalized and rigorous learning experiences

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"The mission of the Old Saybrook Public Schools is to educate and prepare students to achieve their highest aspirations, care for others and the environment, and contribute to a global society by working in partnership with families and the community, and by engaging each learner in a rigorous, personalized, and meaningful educational program."

- Seeking additional means for students to have learning experiences that extend beyond the classroom
- Seeking new ways for students to have robust, programmatic experiences through regional initiatives and opportunities
- Continuing to review our practices to identify those that support our plan and those that hinder it so that we can maximize opportunities for student growth
- Support programmatic and curricular needs identified by careful review of longitudinal data and piloted programs, which have been vetted through the district’s review process
- Adjust for enrollment changes wherever appropriate
- Support fiscal responsibility by reallocating resources where appropriate by starting with a “zero-based budget” wherever possible.
- Support professional development programs and initiatives so that staff, faculty, and administrators can meet the needs of all students in a complex climate of competing concerns
- Support thoughtful resource allocation in all areas including right sizing staffing in response to changing demographics and enrollment
- Support a multi-year capital maintenance and capital projects plan that will provide adequate funding for ongoing maintenance and larger capital projects

The process for developing the operating budget began by creating a sustained services budget, which rolled all current collective bargaining and vendor contracts forward to 2018-2019. The cost of benefits and some services are derived from estimates based on trends. Other information, such as salaries, was based on current staff and rolled forward one year. The differential was then calculated. This resulted in an increase of 3.27% or \$842,603 over the current budget year. Because we have identified and acted upon cost savings opportunities over the last five years, this number has averaged a 3.23% increase.

The second stage in the process, during which administrators worked with staff at their buildings, identified current program and student needs. Many programs showed no increase even in their original form. The administrators are to be commended for that work. They presented budgets that resulted in a 3.2% increase overall, slightly below the sustained services estimate. These budgets were reviewed with an eye to maintaining and improving the programs we deliver to students. We, at central office, then began the task of consolidating requests, finalizing staffing needs and reviewing preliminary insurance rates. This created a reduction of 2.55% bringing the Superintendent’s proposed budget to \$25,935,643 which represents a .65% increase over the current fiscal year.

The proposed wages and benefits for certified and non-certified staff represents a .13% decrease and equates to 77%. The total dollars budgeted for permanent and seasonal, full-time and part-time staff wages and benefits (including Medicare, FICA, medical, prescription, dental, life, long-term disability, workers’ compensation, and unemployment insurances), pension and TSA (tax sheltered annuity) contributions, and tuition reimbursement are \$20,082,469 in the current fiscal year and \$20,049,648 in the proposed budget for 2018-2019.

The vast majority of the district’s employees are members of collective bargaining units. The increase in wages continue to be mitigated by the effect of continued insurance plan design changes to collective bargaining, increased employee premium contributions and appropriate changes to staffing numbers.

The certified staff salary and benefits account reflects an increase of 2.17%. Adjustments taken included a proposed reduction of 4.0 certified FTE (full time equivalent).

The non-certified staff account reflects a decrease of 1.06%. This reflects a reduction of 5.0 positions and part-time custodial coverage. This number includes all staff members who are not teachers or administrators as defined by the Connecticut State Department of Education.

This budget does include one new program to be housed at the high school. This program would allow us to return students who are currently being served at other tuition-based institutions. By transferring a special education teacher, a portion of 1.0 F.T.E. for a school psychologist and some or all of a para-educator's hours over to this program, students' needs could be met within the district. The goal for this program, beyond the personal attention the district can provide these students, would be to have no impact on the current budget. If the number of students isn't sufficient to achieve this goal, we would rethink this program proposal.

Many factors guide staffing decisions. They include: enrollment and program growth and preservation as identified by the strategic plan and individual student needs. All resources continue to be allocated within the district to accommodate shifting enrollment and the needs identified through our strategic planning process. Preliminary enrollments were reviewed by moving each class forward and comparing it with the formal NESDEC projection developed last year.

FY 2018-2019 *non-personnel* related budget line items increased from \$5,685,192 to \$5,885,955, which represents a .78% increase to the overall budget. As always, administrators have reviewed and reduced supply items wherever possible and appropriate. We continue to work with our purchasing partners through consortium agreements for electricity, diesel, gasoline, and natural gas pricing to lock in our rates, which insulate us from extreme price fluctuations

The Maintenance Bond payment for 2018-2019 will be \$125,825, as set in the bond payment schedule, which reflects a \$5,085 decrease.

Our transportation contract is expected to increase by 4%. We will continue to look at bus runs to identify savings. This year, this work resulted in a reduction of one bus at each of our schools beginning in January of 2018. Success of high school athletic teams has created additional expense as athletes have been able to participate well into tournament season.

ECHM, the insurance consortium in which Old Saybrook Public Schools is a founding member, is beginning to look like a more mature self-funded insurance plan. Reserves are building and allocation rates have been tentatively set at 10%, though this number can change well into the next quarter. Though we have not met with much success, we continue to apply for grants beyond entitlement grants.

Our five-year capital plan has been updated to include capital maintenance, capital equipment and projects funded by operational dollars. Included in the Capital Maintenance Plan document are the dollars needed for future projects to be funded either through a sinking fund or by alternate sources. The request for funding for capital maintenance has been reduced in this proposed budget. This is primarily because we used funds from the current fiscal year to address maintenance, repair and improvement projects originally slated for next year. In addition, a refurbishing of the high school parking and driveway area has been moved out a year so that an engineering study can be completed.

There are always some unknown items when building the budget, and these past few years have been extraordinarily complicated in this regard. As you know, special education costs: including tuition, transportation, staffing and equipment purchases may arise at any time. Special Education tuition reimbursement from the state is unknown at this time. We have not been informed that the 70% reimbursement rate (excess cost) that has been typical in the recent past can be expected again this year, but we have no reason to believe that it will be either. There is a state level committee forming to study special education formulas and to look for new ways to fund it and ECS (educational cost sharing) dollars. In the building of our budget, we have made the very conservative assumption that we will receive little to no money from the state in FY 18-19.

Many staff hours were spent creating, reviewing, editing and finalizing this budget. An ever improving education for all of Old Saybrook's children is at the heart of the decisions we made. Our dedication to that work is unwavering. We see our commitment to a fiscally responsible budget as supporting those goals for the long term. We have budgeted our plan and grown programs where appropriate while examining and trimming from those areas that made the most sense. We are sensitive to the burden of the cost of education while remaining keenly aware of the expense poor education places on our society. We weighed these seemingly disparate factors carefully before compiling this budget.

I submit this budget to the Board of Education with the confidence that it supports the Board's goals and the Old Saybrook mission statement:

To educate and prepare students to achieve their highest aspirations, care for others and the environment, and contribute to a global society by working in partnership with families and the community, and by engaging each learner in a, personalized, meaningful and rigorous educational program

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
111	Certified Staff	\$ 11,384,166	\$ 11,960,293	111 <i>(previously included all certified staff and now summer certified staff has been recoded to 161)</i>	Salaries of Certified Staff	\$ 12,219,991	The object represents all certified teachers and administrators. This budget line item reflects a reduction of 4.0 FTE Elementary and Middle School teachers due to declining enrollment. Teachers are in the second year of the contract with an contracted increase of 3.48%. Administrators the third year of the contract with a contract increase of 2.53%. Certified staff object represents a net increase of 2.17%.
112	Non-Certified Staff	\$ 3,656,075	\$ 4,035,582	112 <i>(previously included all non-certified staff and now only reflects non-certified instructional staff - other non-certified staff now found under 115)</i>	Salaries of Paraeducators	\$ 1,103,927	This object represents all non-certified instructional staff (paraeducators). Paraeducators are in negotiations. We anticipated a reduction of 5.0 FTE positions as a result of declining enrollment.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
115	Overtime	\$ 60,337	\$ 64,147	115 <i>(previously used for overtime and now reclassified to reflect non-instructional non-certified staff salaries previously part of 112)</i>	Salaries of non-certified non-instructional staff	\$ 2,873,870	This object represents all other non-certified non-instructional staff such as custodians, secretaries, nurses, technology, occupational therapists, physical therapists, accompanists, etc. These employee salaries were previously a part of object 112 with the paraeducators.
116	Summer Non-Certified	\$ 99,243	\$ 132,402	<i>(this code is no longer used and expenses split between 162 summer instructional non-certified and 165 summer non-instructional non-certified staff)</i>		-	This object is no longer used and can now be found under object 161.
120	Substitutes - Certified	\$ 131,889	\$ 165,000	<i>(this code is no longer used and certified substitutes are recoded to 123 substitutes- daily teachers)</i>		-	This object is no longer used and can be now be found under object 123.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
121	Substitutes - Non-Certified)	\$ 52,682	\$ 71,882	121 <i>(previously used for non-certified substitutes and now reclassified to reflect long-term teacher substitutes which had been 122)</i>	Substitutes-Long-Term Teachers	\$ 80,813	This object was previously used for daily substitutes and is now reflective of long-term teacher substitutes.
122	Certified Long-term Substitutes	\$ 147,587	\$ 76,965	122 <i>(previously used for certified long-term substitutes and now reclassified for substitute paraeducators previously a part of 121)</i>	Substitutes-Paraeducator	\$ 42,698	This object was previously used for long-term teacher substitutes and is now reflective of substitutes for paraeducators
				123 <i>(previously 120)</i>	Substitutes-Daily Teachers	\$ 173,250	New object for daily teacher substitutes previously under object 120.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	<i>New Object Code</i>	<i>New Description</i>	Proposed Budget 18-19	Details
				125 <i>(previously part of 121 with paraeducator substitutes)</i>	Substitutes-Non-Instructional	\$ 30,563	New object for substitutes for all other non-certified non-instructional staff (i.e. secretaries, custodians, etc.) previously part of object 121.
				135 <i>(previously 115)</i>	Overtime	\$ 66,678	New object for overtime costs for non-certified, non-instructional staff for snow removal, weekend events, emergencies and clerical and technical support as needed. This item was previously reported under object 115.
				161 <i>(previously part of 111)</i>	Summer-Certified Teachers	\$ 43,902	New object for summer programming certified staff costs previously part of object 111.
				162 <i>(previously part of 116 with non-instructional summer staff)</i>	Summer-Paraeducators	\$ 23,151	New object for summer programming non-certified instructional staff previously a part of object 116.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				165 <i>(previously part of 116 with instructional summer staff)</i>	Summer-Non-Instructional	\$ 58,888	New object for summer staffing in non-certified non-instructional positions such as custodial and nursing positions.
200	Medicare/FICA	\$ 494,613	\$ 552,710			\$ -	This object is no longer used and can now be found under object 220.
201	Medical/Dental Insurance	\$ 2,189,847	\$ 2,635,894			\$ -	This object is no longer used and can be found under object 280.
202	Life/AD&D Insurance	\$ 19,812	\$ 27,000			\$ -	This object is no longer used and can be found under object 210.
203	Long Term Disability Insurance	\$ 7,069	\$ 6,950			\$ -	This object is no longer used and can be found under object 290.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
204	Pension/TSA	\$ 149,550	\$ 173,324	<i>(this code is no longer used and expenses have been recoded to 230)</i>		\$ -	This object is no longer used and can be found under object 230.
205	Workers' Compensation	\$ 86,844	\$ 121,720	<i>(this code is no longer used and expenses have been recoded to 270)</i>		\$ -	This object is no longer used and can be found under object 270.
206	Unemployment	\$ 8,080	\$ 35,000	<i>(this code is no longer used and expenses have been recoded to 260)</i>		\$ -	This object is no longer used and can be found under object 260.
				210 <i>(previously 201)</i>	Group Life/AD&D Insurance	\$ 27,000	Previously object 202, this object represents life insurance for all qualifying employees. Rates have remained fairly stable as a result of rebidding coverage and changing carriers as needed.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				220 <i>(previously 200)</i>	Social Security/Medicare Contributions	\$ 558,536	Previously object 200, this object represents the federal government payment of 7.65% of non-certified salaries and 1.45% of certified salaries to cover Medicare and FICA. This object is based on projected wages paid from appropriated and grant funds.
				230 <i>(previously 230)</i>	Town Pension/403B contributions	\$ 187,252	Previously object 204, this benefit classification includes town pension for eligible custodians, technology staff, food services employees and secretaries. Tax Sheltered Annuity contributions as part of negotiated contracts are also included here. Changes reflect salary changes and a reduction in the anticipated pension participants.
240	Tuition Reimbursement	\$ 10,622	\$ 23,600	<i>(this code is no longer used and expenses have been recoded to 250)</i>		\$ -	This object is no longer used and can be found under object 250.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	<i>New Object Code</i>	<i>New Description</i>	Proposed Budget 18-19	Details
				250 <i>(previously 240)</i>	Tuition Reimbursement	\$ 23,600	Previously object 240, this benefits is per certified staff contracts, this object reflects negotiated tuition reimbursement and has been level-funded.
				260 <i>(previously 205)</i>	Unemployment payments	\$ 35,000	Previously object 206, unemployment i a Board of Education coverage and is paid, as stipulated by the state, based on actual claims.
				270 <i>(previously 205)</i>	Workers' Compensation	\$ 121,585	Previously object 205, this object is required by State Law and premiums are based on total payroll costs and job classifications.
				280 <i>(previously 201)</i>	Group Health Insurance	\$ 2,371,184	Previously object 201, this object represents medical, prescription and dental coverage for all qualifying employees A 10% rate increase has been budgeted based on the actual premiums and current subscriber enrollment. Cost savings are as a result of the recent cooperative group for dental and prescriptions, increases in employee premium cost share (reducing the BOE contribution) and previously negotiated plan design changes .

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				290 <i>(previously 203)</i>	Group Long-Term Disability Insurance	\$ 7,760	Previously object 203, long term disability rates have been negotiated and held level with no changes in coverage for this benefit classification.
320	Program Improvement	\$ 61,667	\$ 80,795	<i>(this code is no longer used and expenses have been recoded to 330)</i>		-	This object is no longer used and can be found under object 330.
323	Pupil Services	\$ 127,880	\$ 125,097	323	Pupil Services	\$ 103,700	This object is directly related to professional services such as occupational therapy, physical therapy, evaluations and hospitalizations as well as consultants who provide ancillary services to address student needs as required through the Planning and Placement Team (PPT) process. BCBA services are now found under object 590.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
330	Professional Services	\$ 266,951	\$ 235,414	330 <i>(previously reflected professional services which have been recoded to 340, 350, 500 and 501 and 330 is reclassified to professional development which used to be 320)</i>	Employee Training and Development	\$ 160,613	This object is now used for funding for mandated staff professional development including in and out of district educational opportunities. This object previously funded services provided by state mandated programs, legal fees, athletic officials etc.
				340 <i>(previously part of 330)</i>	Legal Services	\$ 63,000	This object reflects funds for legal fees and was previously a part of object 330.
				350 <i>(previously part of 330)</i>	Other Professional Services (Accountant, MD, etc.)	\$ 33,732	This object reflects funds for other professional services such as the athletic training and medical advisor for the district and were previously part of object 330.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
410	Electricity	\$ 423,186	\$ 422,725	410 <i>(reclassified to water utility services from electricity which has been recoded to 622)</i>	Water Utility Services	\$ 62,443	This object was previously used for electricity and now reflects water building usage and irrigation at High School and Middle School fields to improve playing surfaces. These funds were previously budgeted under object 411.
411	Water	\$ 63,061	\$ 53,803	<i>(this code is no longer used and expenses have been recoded to 410)</i>		-	This object is no longer used and can be found under object 410.
420	Cleaning, repairs & maintenance	\$ 227,700	\$ 262,356	420 <i>(cleaning services stayed in 420 other pieces reclassified to 430 and 432)</i>	Cleaning Services (i.e. trash pickup)	\$ 24,400	This object is used for contractual services related to cleaning including trash pick up services and music uniform cleaning services. Other pieces of services contracts previously included in this object are now broken out into other 400 series objects.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	<i>New Object Code</i>	<i>New Description</i>	Proposed Budget 18-19	Details
				430 <i>(previously a part of 420)</i>	Repair and Maintenance Services (Sprinkler, HVAC, alarm, etc.)	\$ 228,878	This object is used to pay for repairs and services to maintain all mechanical systems, grounds, as well as program related needs. HVAC services are contracted on an annual basis along with fire suppression, sprinkler maintenance, emergency lighting, electrical, plumbing, and all materials related to internal repairs and maintenance. Funding for these items were previously a part of object 420.
				432 <i>(previously part of 420)</i>	Technology Related Repairs and Maintenance Services	\$ 19,759	This object reflects funding for maintenance services specifically related to technology and was previously a part of object 420.
				443 <i>(previously part of 730)</i>	Leased Technology (copiers)	\$ 153,570	This object reflects funding for our copier leases and was previously found as a part of object 730.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
450	Construction Services	\$ -	\$ 432,500	450	Construction Services	\$ 323,000	This object was created to isolated expenses related to the Capital Maintenance Plan which are listed in the budget back-up. Due to the changing reporting requirements a portion of this capital maintenance plan had to be moved to object 732 machinery, vehicles, furniture. These funds are a result of the Capital Projects included to continue the effort to have our buildings and grounds in safe working order.
				500 <i>(previously a part of 330 and 590)</i>	Purchased Services - Other	\$ 51,300	A portion of this object was previously found under object 330 and 590. This object reflects funding needed for entry fees for field trips, Project Adventure inspections, rental fees for graduation and fees for sports officials.
				501 <i>(previously a part of 330 and 590)</i>	Communication Purchased Services (Guest Speakers)	\$ 3,150	A portion of this object was previously found under object 330 and 590 and had been consolidated here for any speaker associated fees or honorariums.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
510	Reimbursable Transportation	\$ 1,202,059	\$ 1,190,940	510 <i>(reclassified to include expenses previously included under 582 field trips)</i>	Transportation Services	\$ 1,441,165	This line item includes 11 regular buses (a reduction of one bus), 2 preschool buses, 1 vocational/technical school bus and small vehicles for special transport both in and out of district for all students. This service is contracted with a company that provides equipment, drivers, and all needs related to transporting students to and from school safely. State Statute requires the local public schools to provide transportation for Old Saybrook residents to Non-Profit Non-Public Schools operating within the town. Previously funding for any transportation other than from home to school had been funding under object 582. These funds have been added to object 510 to meet state reporting requirements.
511	Transportation - Fuel	\$ 84,275	\$ 104,500	<i>(this code is no longer used and expenses have been recoded to 626)</i>		\$ -	This object is no longer used and can be found as a part of object 626.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
520	Property Insurance	\$ 94,803	\$ 107,500	520	Property Insurance Services	\$ 107,500	This object funds property insurance for the entire school district for both liability and property and causality. Flood insurance has been added to the current premium to protect Goodwin School which is located in a flood zone per the new flood maps issued recently.
521	Liability Insurance	\$ 8,624	\$ 9,060	521	Liability Insurance Services	\$ 9,450	This object is to cover the Board of Education for inter-scholastic and intra-scholastic sports injuries.
530	Communication, Advertising & Printing	\$ 92,124	\$ 95,677	530 <i>(reclassified to breakout advertising expenses to 540)</i>	Technology Related Purchased Services (ISP, postage, download licensing)	\$ 77,727	This object funds technology related communication needs including telephone, cell phones and library media related research database access however no longer includes newspaper advertisements (for bids, hiring, legal notices), as well as all printing costs. Those costs can be found under object 540.
531	Leased Copy Costs	\$ 31,600	\$ 24,500	<i>(this code is no longer used and expenses have been recoded to 600)</i>		-	This object is no longer used and is part of the 600 supply object.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				540 <i>(previously a part of 530)</i>	Advertising/ Printing	\$ 22,610	This object includes funding for student publications, newspaper advertisements (for bids, hiring, legal notices) as well as other printing costs and was previously part of object 530.
560	Tuition - Public	\$ 473,777	\$ 359,017	560 <i>(reclassified to remove magnet school and co-op tuition to 562 and 564)</i>	Tuition to other LEA's	\$ 319,105	This object funds regular and special education tuition costs associated with students attending out of district local education agencies. This line item is funded at a level that anticipates a State Reimbursement of 0% of eligible special education excess costs for out of district students.
562	Tuition - Private	\$ 722,984	\$ 410,105	562 <i>(reclassified to magnet school tuition and private tuition recoded to 563)</i>	Tuition for Inter-District Magnet Schools (previously part of 560)	\$ 175,445	This object funds regular and special education tuition costs associated with students attending inter-district magnet schools. This line item is funded at a level that anticipates a State Reimbursement of 0% of excess costs for out of district special education students. These expenses were previously part of object 560.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	<i>New Object Code</i>	<i>New Description</i>	Proposed Budget 18-19	Details
				563 <i>(previously 562)</i>	Tuition to Private Schools	\$ 586,751	This object funds special education tuition costs associated with students placed out of district in a private school for special education through the planning and placement team process. This line item is funded at a level that anticipates a State Reimbursement of 0% of excess costs for out of district students. These expenses were previously funded under object 562.
				564 <i>(previously part of 560)</i>	Tuition for Inter-District Co-Operative High Schools	\$ 8,104	This object funds regular and special education tuition costs associated with students attending inter-district co-operative high schools. These expenses were previously part of object 560.
580	Travel - Interschool	\$ 9,226	\$ 11,378	580	Travel-Inter-School	\$ 11,660	This object represents travel between schools and to meetings within the district for all staff members that are eligible for reimbursement per contract agreement.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
581	Travel - Conferences	\$ 18,200	\$ 35,700	581	Travel- Conferences	\$ 29,610	This object represents travel expenses for staff members attending professional development and professional meetings deemed appropriate and necessary.
582	Travel- Field Trips & Athletics	\$ 123,293	\$ 126,430	<i>(this code is no longer used and expenses have been recoded to 510)</i>		\$ -	This object is no longer used and can be found under object 510.
590	Purchased Services	\$ 140,176	\$ 225,888	<i>(reclassified to remove technology-related items now coded to 650)</i>		\$ 124,074	This object reflects funding for a portion of BCBA services provided by Westbrook Public Schools, adult education services provided by Middletown Public Schools, freshman transition program through Youth and Family Services and online seats for high school courses provided by LEARN. Previously this object included funds for licensing software, testing materials and scoring, and CAFE, and other professional organizations that provide specialized services for the district, online PD training for staff and online substitute service. Many of these items are now found in object 650.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				600 <i>(previously 531, 611, 640 and 690)</i>	Supplies	\$ 362,895	This object represents all instructional program supplies for the entire school system. This object represents funding for periodicals and audio visual supplies for programmatic needs as well as the library media centers in the district. This object represents all the supplies and materials for the district for clubs and activities as well as math manipulatives, testing materials, guidance materials, athletic supplies, and support materials for all subject areas. Consumable materials for hands on class work, such as robotics, woodworking, life skills, etc. Items in this object were previously objects 611, 640 and 690.
611	Instructional Supplies	\$ 192,856	\$ 234,063			\$ -	This object is no longer used and can be found as a part of object 600.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
612	Computer Software	\$ 44,405	\$ 40,460	<i>(this code is no longer used and expenses have been recoded to 650)</i>		\$ -	This object is no longer used and can be found under object 650.
613	Maintenance Supplies	\$ 122,810	\$ 78,101	613	Cleaning and Maintenance Supplies	\$ 85,526	This line item represents the funding needed to purchase cleaning and maintenance supplies for all buildings throughout the school system.
620	Heating Oil	\$ 4,000	\$ -	<i>(this code is no longer used and expenses have been recoded to 624)</i>		\$ -	This object is no longer used and can be found as a part of object 624
621	Natural Gas	\$ 120,807	\$ 117,850	621	Natural Gas	\$ 123,591	This object is to purchase natural gas for the district. The district secured pricing for this commodity at the most favorable market rates seen in a long time. The savings has been significant.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	<i>New Object Code</i>	<i>New Description</i>	Proposed Budget 18-19	Details
				622 <i>(previously 410)</i>	Electricity	\$ 282,036	Electricity rates are negotiated and have been held constant. However, facility utilization has increased as well as growing demands related to programmatic events. This object has been funded based on current utilization. These funds were previously budgeted under object 410.
				624 <i>(previously 620)</i>	Heating Oil	\$ -	The district is currently using natural gas and doesn't intend on having a need for heating oil at this time. This item was previously found under object 620.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				626 <i>(previously 511 and 613)</i>	Gasoline	\$ 129,250	This object is the fuel for all vehicles that transport students both in and out of district. It also includes the cost of all diesel for educational trips and athletic events. Old Saybrook no longer receives any funding for transportation by the state. We are also required by State Statute to provide transportation to students residing in Old Saybrook which includes Old Saybrook residents that attend St. John's School. These funds were previously in object 511. Additionally, these funds are for district non-student transportation vehicles and machinery previously budgeted under 613 maintenance supplies.
640	Periodicals, Library & AV	\$ 30,106	\$ 40,061	<i>(this code is no longer used and expenses have been recoded to 600)</i>		\$ -	This object is no longer used and can be found as a part of object 600.
641	Textbooks and Workbooks	\$ 149,219	\$ 118,159	641	Textbooks and Workbooks	\$ 59,325	This object funds updated and replacement textbooks and workbooks in the district. There is a new AP psychology text which is included in this line item.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				650 <i>(previously 590 and 612)</i>	Technology Related Supplies (Including Software/Licensing)	\$ 228,643	This object reflects all technology related software licensing for the district previously found under objects 612 and 590 for both instructional and district administrative purposes.
680	Medical Supplies	\$ 9,985	\$ 13,600	680	Medical Supplies	\$ 14,000	This object funds all medical supplies for the health offices in Old Saybrook schools and as required by state statute for St. John School and Children's Tree Montessori School. Medical expenses for things such as Epi-pens have driven the cost for this line item to increase.
690	Other Supplies & Materials	\$ 93,081	\$ 104,486	<i>(this code is no longer used and expenses have been recoded to 600)</i>		\$ -	This object is no longer used and can be found as a part of object 600.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
730	Equipment	\$ 1,417,011	\$ 197,703	730 <i>(reclassified to remove machinery, vehicles and furniture and technology related hardware which now are 732 and 734)</i>	Equipment (all other equipment)	\$ 15,735	This object is now only for items classified as equipment that are not technology, machinery, vehicles or furniture. The other items have been moved to objects 734 and 732.
731	Computer Equipment	\$ 371,785	\$ 245,223	<i>(this code is no longer used and expenses have been recoded to 734)</i>		\$ -	This object is no longer used and can be found under object 734
				732 <i>(previously part of 730)</i>	Machinery, Vehicles, Furniture	\$ 42,715	Funding for items as part of the capital maintenance plan categorized as machinery, vehicles or furniture. Previously found under object 730.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				734 <i>(previously 731)</i>	Technology Related Hardware	\$ 225,221	This line item consists of the funding for all computer and technology needs in the district in accordance with the multi-year plan approved by the Board of Education and State Department of Education. The budget reflects the proposed progression of the technology plan. These items were previously found under object 731.
810	Dues & Fees	\$ 42,761	\$ 51,195	810	Dues and Fees	\$ 50,491	This object funds dues and fees for all professional organizations in the district including the professional organizations that are eligible per collective bargaining agreements.
830	Bond Interest Payment	\$ 22,069	\$ 17,906	<i>(this code is no longer used and expenses have been recoded to 832)</i>		\$ -	This object is no longer used and can be found under object 832.
				831 <i>(previously 910)</i>	Redemption of Principal	\$ 113,000	This object funds the bond principal payments associated with the \$2.3M Capital Maintenance Bond issue due to expire in 2020-2021. Previously found under object 910.

Board of Education's 2018-2019 Budget Proposal by Object

Previous Object Code	Description	Actual Expenses 16-17	Adjusted Budget 17-18	New Object Code	New Description	Proposed Budget 18-19	Details
				832 <i>(previously 830)</i>	Interest on Long-Term Debt	\$ 12,821	This object funds the bond interest payments set forth by the town for the \$2.3M Capital Maintenance Bond issue due to expire in 2020-2021. Previously found under object 830.
910	Bond Principal Payment	\$ 111,000	\$ 113,000	<i>(this code is no longer used and expenses have been recoded to 831)</i>		\$ -	This object is no longer used and can be found under object 831.
Totals		\$ 25,401,897	\$ 25,767,661			\$ 25,935,643	0.65%