



Ledyard Public Schools Board of Education's Budget Report 2017-2018



**Ledyard Board of Education
February 21, 2017**

Executive Summary

Enclosed is the Ledyard Board of Education 2017-2018 budget, which was passed unanimously by the Board on February 15, 2017. The approach to the 2017-2018 budget was a demonstration of a highly-collaborative partnership between the Board of Education, the Superintendent and the Administration. The collective team sought input from various members within the Community as a benchmark to help guide the process.

The Board recognized that the fiscal challenges faced by the State, and the reality of our residential tax base, weighed heavily on developing this year's budget. Additionally, the Board understands the importance of a strong Ledyard School District to the town's overall health and livelihood. It is because of these reasons the Board focused on putting forth a budget that focused on sustaining current programming and the staff needed to support delivering these programs to our 2,367 enrolled students, while also meeting statutory and contractual obligations.

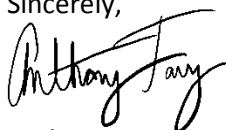
Initial budget forecasts for 2017-2018 school year were projected to be over \$900,000. This projection was based on contractual salary increases, transportation, special education and magnet school tuition costs. The Superintendent, in partnership with the Board, scrutinized each of the eight hundred and eighty-four budget line items with the focus on improving efficiencies that would offset the initial projections. After multiple iterations, the budget request was reduced by 57%.

The proposed budget for 2017 -2018 is \$31,280,596, which is a 1.2% increase from the current budget. Key items in this budget include:

- Six (6) retirements (to be replaced with new hire or qualified, certified teachers who have been subject to a reduction in force)
- Reduction of three (3) full-time positions
- Elimination of three (3) existing teacher vacancies carried in the 2016-2017 budget
- Increase in special education expenditures due to enrollment and severity of disabilities
- Increase magnet school tuition expenditures
- Sustentation of current school programming
- Focus on improving organizational efficiencies

The Board is thankful for the partnership we have with the Superintendent and his Administration and we appreciate the open-minded approach to this year's budget process.

Sincerely,



Anthony Favry

Chair, Ledyard Board of Education

Contents

Executive Summary	1
Board of Education Strategic Plan.....	3
Town Demographics.....	4
One Ledyard	5
Academic Results.....	7
Enrollment and Staffing Trends.....	10
Special Education.....	12
Capital Building Projects.....	13
Revenue Related to the Educational Program	14
2017-2018 Budget	16



Ledyard Public Schools

Strategic Plan



Vision

Ledyard Public Schools - a community for exemplary learning

Mission

Ledyard Public Schools facilitates experiences for our community that cultivate a joy for learning, perseverance, independence, and social responsibility through innovative teaching practices.

Goals

1. The District will use Performance Evaluation expectations and the Professional Learning Plan to expand the leadership capacity of Ledyard Public Schools administrators and teachers.
2. The Board of Education will maintain communication with all stakeholders that will support the Vision, Mission, and Goals of Ledyard Public Schools.
3. The District will maintain, support and improve the necessary infrastructure required for students and staff to utilize technology to enhance innovation in both teaching and learning.
4. The District will revise and realign annually targeted curricula to incorporate state and national frameworks, and to align pedagogy and student outcomes with 21st Century themes and skills.

Town Demographics



Population, Households & Age

Source: 2009-13 American Community Survey

	2009-13	2000	% Change		2009-13	2000	% Change
Population	15,051	14,687	2%	Householders living alone	17%	16%	0%
Households	5,655	5,286	7%	Residents living in families	78%	78%	1%
Average household size	2.65	2.78	-5%	Households with someone <18	35%	42%	-7%
Average family size	2.95	3.12	-5%	Households with someone > 65	23%	18%	6%

Median age for those living in Ledyard is 42.2 years old, 2.0 years older than CT's median age of 40.2 years old.



Income & Age

Ledyard's annual median household income in 2013 was \$87,518, 26% more than Connecticut's median household income of \$69,461. It is 31% more than New London County's median household income of \$66,583. Ledyard's median household income ranks 58 (1=highest, 169=lowest) among CT's 169 municipalities.

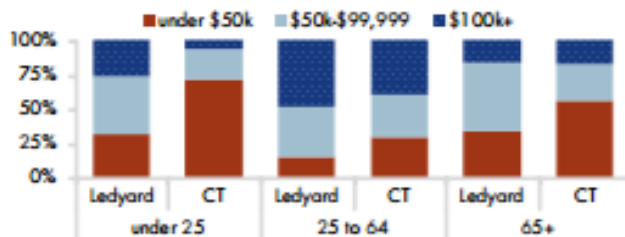
Median Household Income

Source: 2009-13 American Community Survey



Income by Age of Head of Household: Ledyard

Source: American Community Survey 2009-13



In Ledyard, 2% (99) of the heads of households were under 25 years old, 34% (1,917) were 25-44 years old, 45% (2,549) were 45-64 years old and 19% (1,090) were 65 or older.

Throughout Connecticut, households headed by those under 25 and those 65 and over tend to have lower incomes than those 25-64 years old, limiting their housing options.

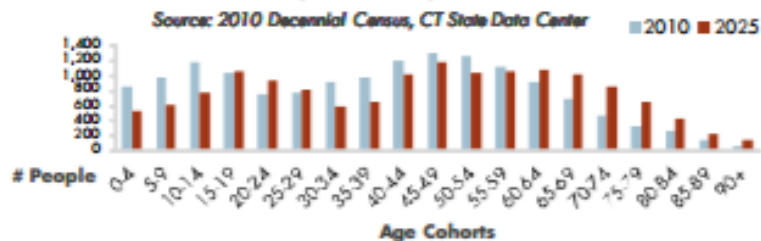


Ageing of the Population

Ledyard is one of the 153 Connecticut municipalities projected to see a drop in school-age population between 2015 and 2025. Many municipalities will see declines over 30%. The projected decrease for Ledyard is 24%. Meanwhile the 65+ population for Ledyard is projected to increase by 39%.

Age Cohorts - 2010 Population, 2025 Population Projections: Ledyard

Source: 2010 Decennial Census, CT State Data Center



PARTNERSHIP FOR STRONG COMMUNITIES

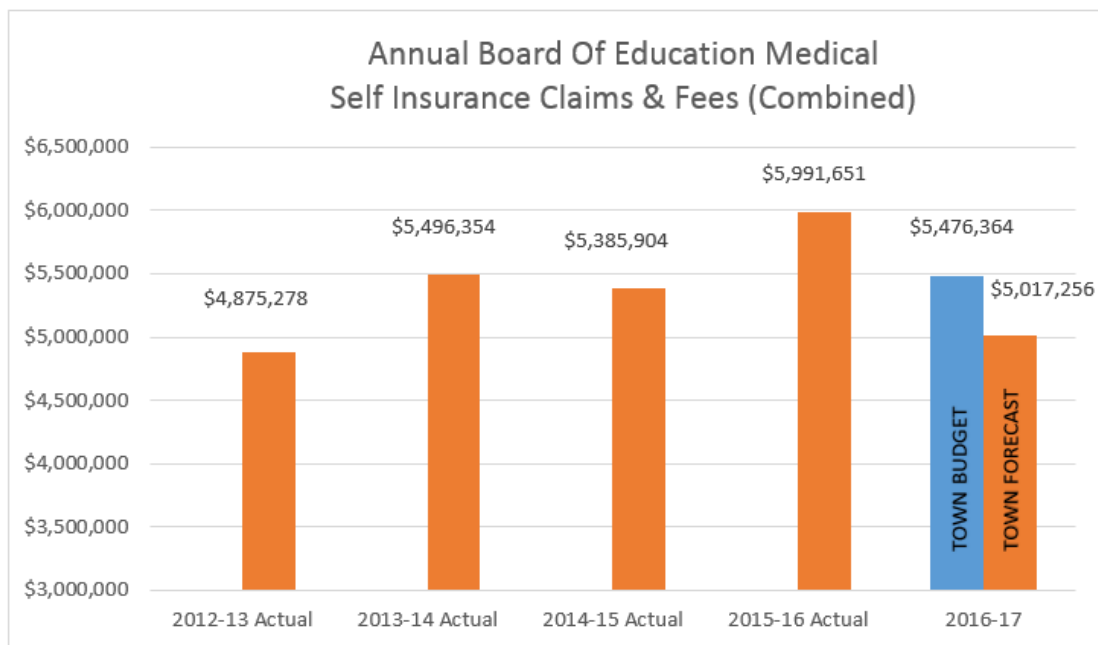
WWW.PSCHOUSING.ORG



One Ledyard

Health Care Costs

Expenditures related to health care for Board of Education (BoE) employees is allocated in the Town budget. Concerns over the “Cadillac Tax” noted in the Budget Letter of Directive have been ongoing, although the recent election may lead to a change of policy related to that issue. With Board of Education medical expenses increasing by a compound average of 7.37%, Ledyard Public Schools worked cooperatively with the Town’s insurance consultant during recent teacher and administrator negotiations, to mitigate the rates of increase of this shared cost. Although the Town maintains the medical self-insurance fund, BoE obligations and staffing have a significant impact. Based upon the most current reporting, recently implemented High Deductible Health Plans are forecasted to save Ledyard over \$970,000 in the 2016-2017 fiscal year. While not directly reflected in the BoE budget, due to it being a “town expense,” the negotiated health care changes are a positive for the Town of Ledyard.



Committee to Transform the Budget Process (CTBP)

In June of 2016 the Ledyard Town Council appointed a Committee to Transform the Budget Process. The CTBP provided a list of recommendations for both General Government and BoE to address. The Chairpersons of the Town Council and School Board, along with the Mayor and Superintendent met monthly to discuss issues related to both organizations and continue cooperative efforts to maximize efficiencies. The Superintendent is committed to seeking opportunities for savings, service improvement, and increased efficiency in all areas of the BoE.



Consolidation/Combined Services

The Superintendent and Mayor continue to discuss potential opportunities to combine services. In reviewing opportunities for combined services there is a need to ensure actual cost savings and the impact on overall service quality. Issues related to the combination of job functions or elimination of personnel may impact collective bargaining agreements on both the town and BoE side. Any proposed changes would need to be brought to the respective units, Town Council and BoE prior to action.

Town and BoE Joint Efforts include:

- Combining Town and BoE payroll processed at the BoE Central Office
- Town and BoE payroll is paperless, as of December 31, 2016
- Coordinating routine maintenance of BoE vehicles at Town Garage maintenance
- Leaf removal at Center School by Town Public Works Department
- Landscaping at BoE and Parks and Recreation Building
- Joint consultation on electric and heating oil purchasing
- Technical assistance from BoE regarding phone system upgrades for BoE and Town



Academic Results

Ledyard Public Schools began the transition to Connecticut Core Standards (CCS) in English Language Arts (ELA) and Mathematics during the 2011-2012 school year. Over the course of 3 years, curriculum was developed, implemented, and revised; resources to support learning were purchased, and professional learning for teachers was provided. New curricula in ELA and math were fully implemented in 2014-2015, coinciding with the first administration of Smarter Balanced assessments. Efforts to assess the effectiveness of these changes have been challenging; Ledyard, as with all other districts in Connecticut, has yet to receive assessment results from a measure consistent over a 2-year period.

Analysis of State Assessment Data

Overall, Ledyard Public Schools is performing close to the state average in the Smarter Balanced assessments from grade 3-8; this is evident in both ELA and math. However, during the era of CMT/CAPT, math was a strength for our district. As a result, at that time, many of our resources were needed to support reading and early intervention in reading foundations and comprehension. Results from Smarter Balance show that math is a relative weakness when compared to results in ELA. This is a trend similar to most other districts in Connecticut. The Connecticut State Department of Education (CSDE) is working with school districts to develop a plan for addressing the needs of our students and teachers in math instruction.

Curriculum Development and Standards Adoption

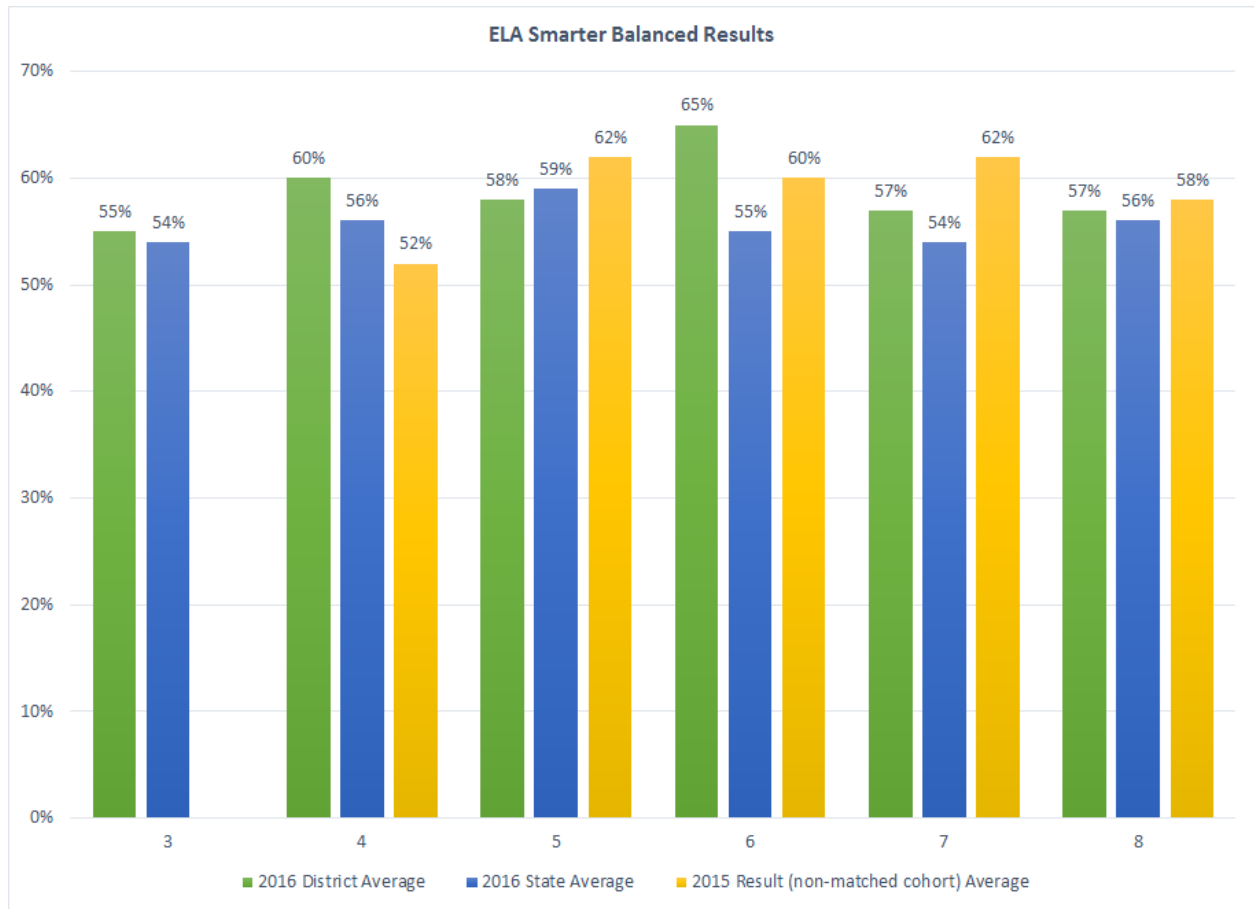
As more data is provided by Smarter Balanced and SAT, and as recommendations from the CSDE are provided, the curricula for ELA and math will be revised on an ongoing basis to reflect best practices and research-based pedagogy. The state adopted new frameworks for Social Studies and the Next Generation Science Standards in 2015. Curriculum revision in those areas was started during 2015-2016 and will continue over the next 4-5 years. The state board of education released a position statement in October 2016 recommending the adoption of the National Core Arts Standards; curriculum revision following that adoption will also be necessary.

Instructional Resources

The changes in standards and learning expectations for students, as well as instructional expectations for teachers, is necessitating new resources to facilitate student learning. To every extent possible, Ledyard staff use existing resources to support new standards and curricula. Purchases are made only if 1) resources are not aligned to new standards; and 2) supplemental resources are needed to address missing components. New resources are often purchased after an initial year of implementation to best identify what is needed to assist students. Virtually all new resources contain a technology component and in many cases, the entire resource is accessible only by computer (e-book). Additionally, staff may access many open-source, electronic resources for instructional materials at no cost to the district. These technology resources are often less expensive than the traditional paperbound textbooks and are updated and revised in real-time. Providing students and teachers with up-to-date devices to access e-books, open source materials, or electronic components of traditional textbooks is a critical component of instructional purchases for the foreseeable future.



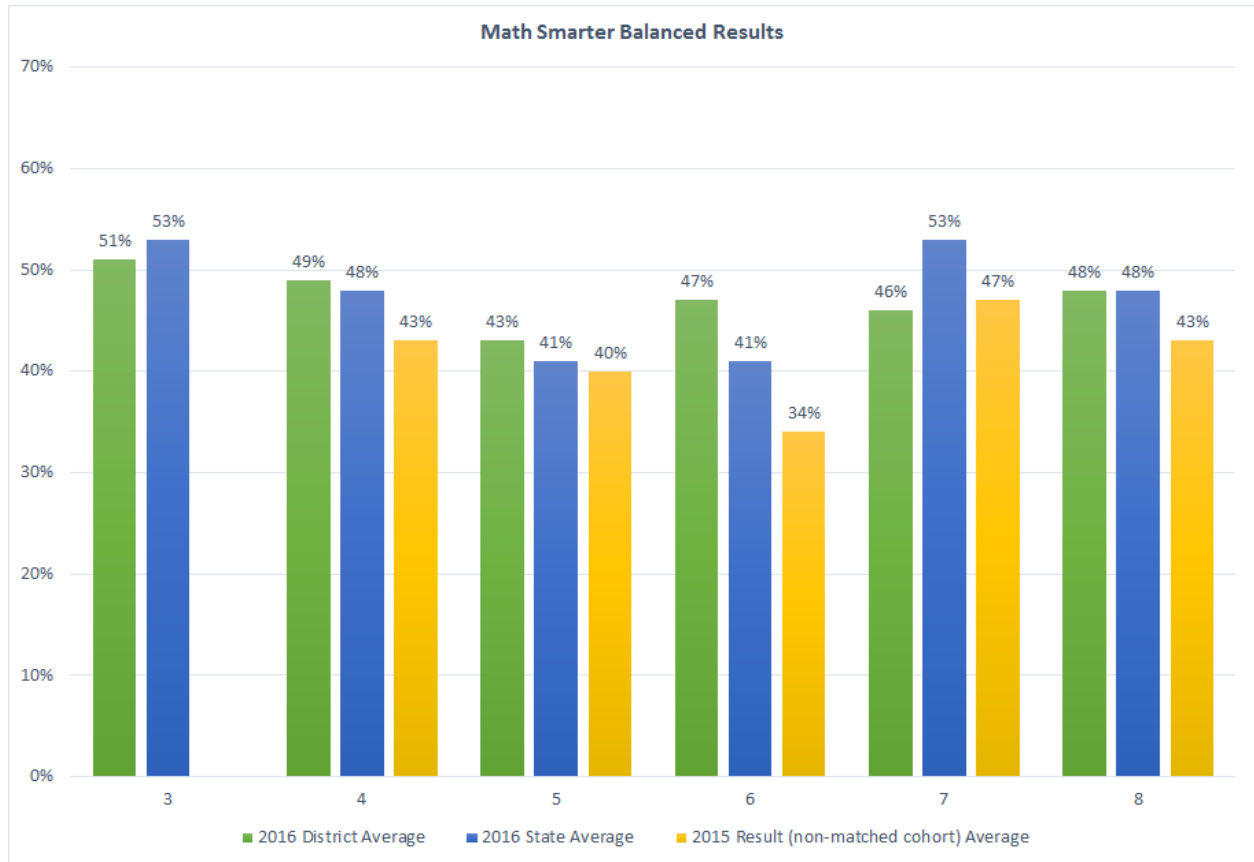
State Assessment Data



Smarter Balanced ELA

GRADE	2016 District Average	2016 State Average	2015 Result (non-matched cohort) Average
3	55%	54%	
4	60%	56%	52%
5	58%	59%	62%
6	65%	55%	60%
7	57%	54%	62%
8	57%	56%	58%





Smarter Balanced Math

GRADE	2016 District Average	2016 State Average	2015 Result (non-matched cohort) Average
3	51%	53%	
4	49%	48%	43%
5	43%	41%	40%
6	47%	41%	34%
7	46%	53%	47%
8	48%	48%	43%

CMT/CAPT Science

	2016 Results	2016 State Average	2015 Results (Different Cohort)
5	77%	60%	70
8	72%	60%	73
10	61	47	59%

School Day SAT

	ELA	Math
Ledyard	527	516
CT State Average	520	502

Enrollment and Staffing Trends

As is true with most districts throughout southeastern Connecticut, Ledyard continues to experience a decline in student enrollment. While enrollment projections can be predicted using current enrollments and birthrates, Ledyard experiences additional variability due to expanding magnet and charter school options as well as mobility associated with the Naval Submarine Base. Enrollment changes are monitored throughout the spring and summer in order to make the most appropriate staffing decisions for each school year. In some cases, staff reductions due to enrollment changes may require a one-year lag in implementation.

It is important to note that while enrollment in Ledyard buildings has declined to 2,367 in 2016, the district is still financially responsible for the education of 2,517 students.

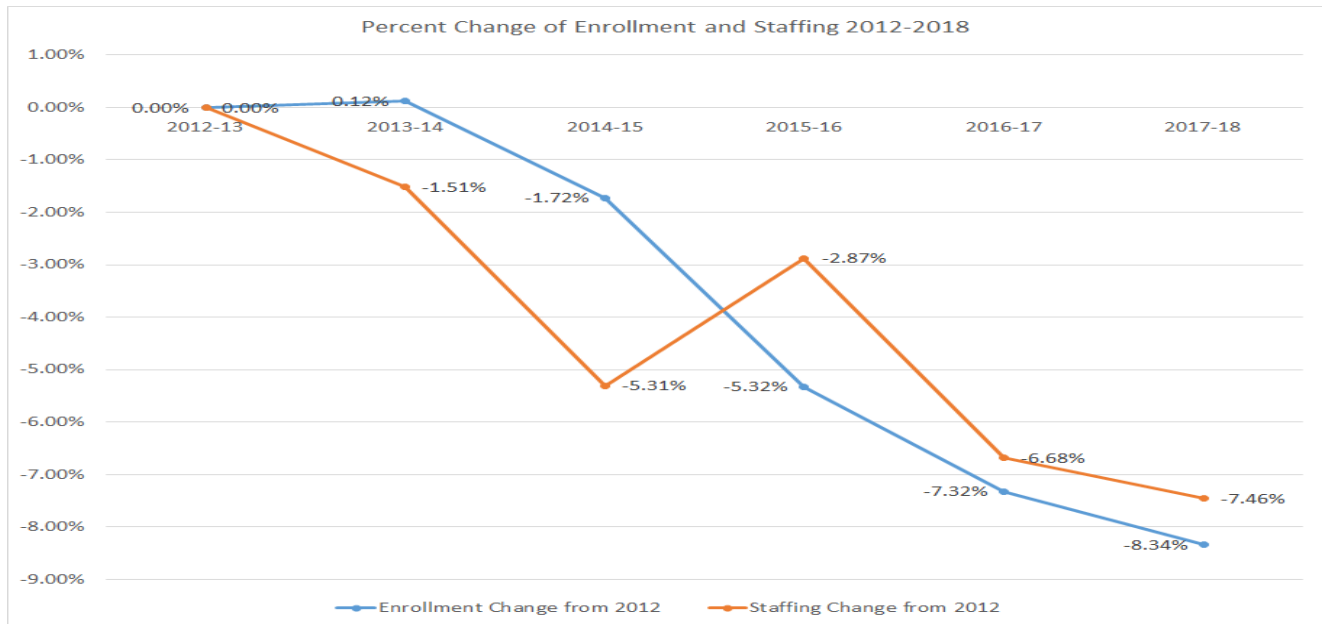
Enrollment projection by grade

GRADE	2015-2016	2016-2017	2017-2018 (projected)
Pre K	59	64	64
K	166	159	133
1	168	160	159
2	165	158	160
3	172	160	158
4	188	175	160
5	171	185	175
6	172	175	185
7	161	166	175
8	162	166	166
9	201	205	206
10	193	198	205
11	216	197	198
12	224	199	197
TOTAL	2418	2367	2341



Staffing

Declining enrollment and efforts to reduce overall budget increases has resulted in an ongoing effort to align the staffing needs for the district with enrollment at each grade and building. Staffing reductions in various areas are based on current need by department, school and grade levels. Despite the reductions Ledyard continues to offer an exceptional program and has as best as possible made cuts without eliminating programs or adversely impacting the quality of a particular grade level or at a specific school.



Staffing Changes*	2015-2016	2016-2017	2017-2018
Elementary Certified Staff	79.1	74.0	72.0
Middle School Certified Staff	25.5	22.5	22.5
High School Certified Staff	68.24	63.27	62.27
Special Education Faculty	36.4	37.5	37.5
Certified Administrators	14.0	14.5	14.5
District Certified Staff	3.0	3.0	3.0
Custodians/Maintenance	26.73	27.96	27.96
Secretaries	25.64	26.46	26.46
Technology Staff	11.26	9.12	9.12
Non-Certified Staff	84.92	81.82	81.82
TOTAL	374.79	360.1	357.1

*Staff in the above chart are grouped in major areas, while the presentation of this data may differ based on grouping, the overall full time equivalent (FTE) total remains.



Magnet School Enrollment

Magnet school enrollment represents a large portion of the recent in-district student enrollment decline. The 176 (December, 2016) students enrolled in magnet, technical, or charter schools are from all six of our schools and multiple grades, making corresponding staff reductions/savings difficult and minimal. The marginal cost for each student outplaced to another school is dependent on the school, grade and/or level.

To illustrate the challenge, we can examine the impact of magnet school enrollment on First Grade at Gales Ferry (GFS) and Gallup Hill (GHS). Currently there are six (6) GFS students enrolled in first grade magnet programs, costing Ledyard approximately \$18,000 in tuition (plus additional special education costs). Total enrollment for first grade at GFS is currently 66 students, with three full-class sections. If the current magnet students from GFS returned to district, the school would require an additional teacher due to class sizes beyond our contractual and space limits. In contrast, at GHS there are four (4) first grade students at magnet schools, costing Ledyard approximately \$12,000 in tuition (plus additional special education costs). Total enrollment for first grade is 49, with three sections but current potential capacity for up to 17 additional students. If current magnet students returned to GHS, there would be no need to hire an additional teacher, as they could be accommodated with current staffing.

Magnet School Enrollment by Ledyard School

Grade	LCS	JWL	GHS	Total
K	5	3	3	11
1	6	6	4	16
2	2	2	6	10
3	2	1	3	6
4	4	4	7	15
5	2	6	2	10
6	0	1	0	1
7	0	0	2	2
8	0	0	4	4
	21	23	31	75



Special Education

Special education services are detailed in a separate presentation. Special education services and transportation are estimated to be \$7,561,561 of the district's \$32,432,167 total budget. The Special education budget is particularly volatile due to the high costs that can be associated with one placement or student moving into district. Ledyard is also responsible for costs associated with a Ledyard student being placed by the Department of Children and Families (DCF). Students with disabilities represent over 15% of the district's population and many have significant needs. Special education services follow both Federal and State requirements and guidelines.



Capital Building Projects

The Town of Ledyard is embarking on a significant building upgrade that will result in expanded and newly renovated facilities for Gallup Hill School (GHS) and Ledyard Middle School (LMS). The expansion of Gallup Hill will allow Ledyard Center School to be closed, with students being reassigned to Gallup Hill. This consolidation from three (3) to two (2) elementary schools will allow for increase efficiency, collaboration and a drastically improved educational environment. The renovation and expansion of LMS will allow for the creation of a six through eight (6-8) middle school. This will create a more efficient, robust, and age appropriate educational experience for our middle school students.

The majority of building repairs are addressed through the normal operating budget. Projects or items that are larger in scale are funded through capital requests. The Ledyard BoE has filed a comprehensive Capital Plan with the Town of Ledyard and posted it on the BoE website. The plan includes major projects that will need to be addressed over the next several years. This fiscal year, the BoE intends to address any capital needs through the use of the Capital Non-Reoccurring account, rather than seeking additional funds from the town through appropriation.

Board of Education - Capital Improvement Plan 2017											
20-Jan-16											
Draft for Review											
BONDABLE ITEMS											
Rank	Project Title or Item Requested	Location	Evaluation Category	Alternate Financing	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Total
1	Asbestos Consent Order	JWL/LHS	RPH	SDE Grant							\$ 650,000.00
	JWL Service Tunnel Abatement	JWL	RPH	SDE Grant	\$ 150,000.00						
	LHS Service Tunnel Abatement	LHS	RPH	SDE Grant			\$ 500,000.00				
2	Elementary School Roofs	GFS/JWL	DF	SDE Grant							\$ 3,000,000.00
	GFS Roofing	GFS	DF	SDE Grant		\$ 1,200,000.00					
	GFS Siding/Insulation	GFS	C/DF			\$ 75,000.00					
	JWL Roofing	JWL	DF	SDE Grant		\$ 1,600,000.00					
	Masonry/Skylights/HVAC	JWL	C/DF			\$ 125,000.00					
3	LHS Track Replacement	LHS	DF/RPH				\$ 500,000.00				\$ 850,000.00
	LHS Football Field Leveling	LHS					\$ 350,000.00				
4	LHS Stage Floor	LHS	DF/RPH					\$ 80,000.00			\$ 80,000.00
5	JWL Playground Pavement	JWL	DF/RPH					\$ 70,000.00			\$ 70,000.00
6	Fire Alarm Systems	LHS/JWL	IOE			\$ 100,000.00		\$ 60,000.00			\$ 160,000.00
7	Lockable Foyers	LHS/JWL/GFS	RPH						\$ 60,000.00		\$ 60,000.00
8	Outdoor Athletics Lavs/Storage	LHS	NEF/IOE							\$ 140,000.00	\$ 140,000.00
					\$ 150,000.00	\$ 3,000,000.00	\$ 1,450,000.00	\$ 210,000.00	\$ 60,000.00		\$ 5,010,000.00
	Evaluation Categories:										
RPH	Risk to Public Health										
DF	Deteriorated Facility										
SR	Systematic Replacement										
IOE	Improvement of Operating Efficiency										
C	Coordination										
EPS	Equitable Provision of Services										
NEF	New or Expanded Facilities										



Revenue Related to the Educational Program

The Town of Ledyard receives over \$13.5 million in Federal and State funding to support our educational programming. As evidenced by the recent action of the Office of Policy and Management the stability of State funding is a major concern. The recent reduction of \$78,861 in Education Cost Share funding was a .7% decrease in the \$12,056,245 allocated to our community. With State deficits predicted, it should be reasonably assumed that State funding for education will be reduced. The recent proposal by the Governor's Office presented a bleak picture for education funding for our community. The charts below represent flat funding by the State.

Tuition based revenues are paid to the Town of Ledyard for students from neighboring communities attending Ledyard High school.

Non-Resident - The communities of Norwich and Preston are authorized to send traditional high school students to LHS for \$10,715. This rate does not include transportation (provided by their sending town) or special education which is billed separately and in addition based on actual services required. The average estimated cost to educate a resident student is \$8,261 not including special education and transportation costs.

AgriScience - This program serves 161 students from around the region, as well as 66 Ledyard students. The program is supported through an enrollment-based grant of \$620,868 from the State, and per-student tuition of \$6,823. Estimated revenue per out-of-district student is approximately \$10,679 which also supports the education of the 66 Ledyard students who participate in our program.

State Of Connecticut/Federal Revenues

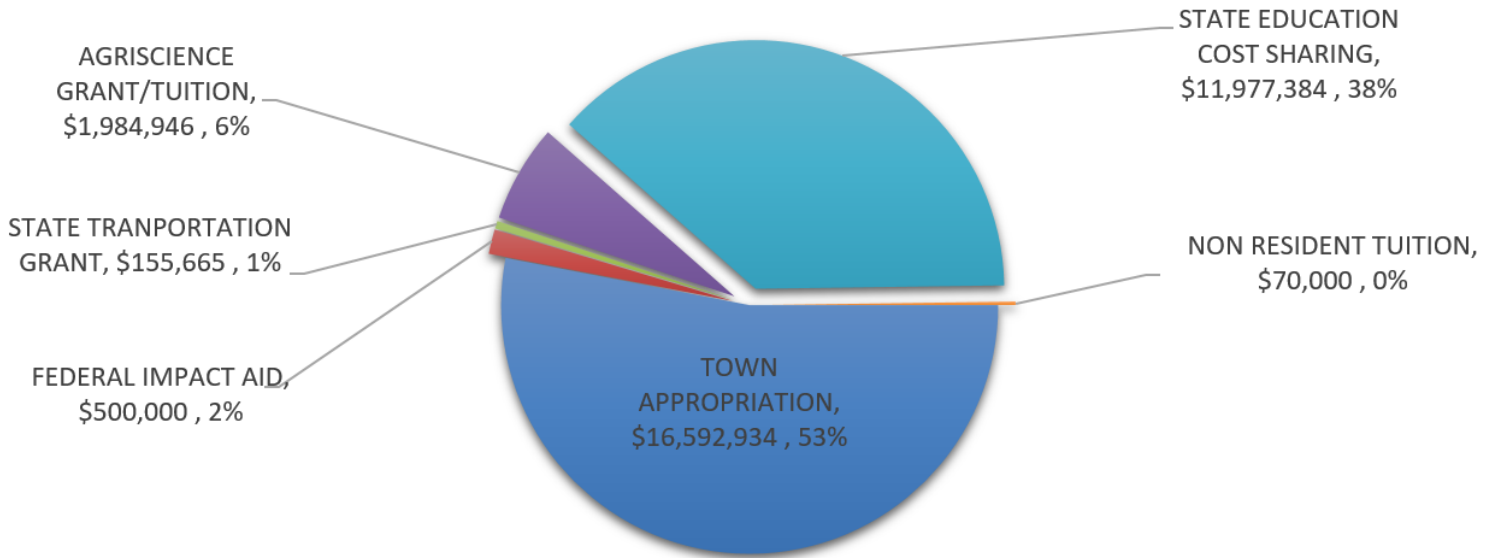
	Actual	Actual	Estimated	Proposed
Revenues	2014-2015	2015-2016	2016-2017	2017-2018
FPL 503	\$610,193	\$520,450	\$500,000	\$500,000
Transportation - Public	\$153,302	\$134,249	\$155,665	\$155,665
Agriscience Operating	\$788,102	\$709,151	\$620,868	\$709,151
Education Cost Sharing	\$12,124,930	\$12,163,750	\$11,977,384	\$11,977,384
Total	\$13,676,527	\$13,527,600	\$13,253,917	\$13,342,200

Tuition Based Revenue

	Actual	Actual	Estimated	Proposed
Revenues	2014-2015	2015-2016	2016-2017	2017-2018
Non Resident Tuition	\$63,272	\$51,712	\$42,860	\$70,000
Non Resident Tuition(S)	\$124,426	\$135,496	\$107,612	\$150,000
Agriscience Tuition	\$1,125,795	\$1,105,326	\$1,098,503	\$1,125,795
Total	\$1,313,493	\$1,292,534	\$1,248,975	\$1,345,795



TOWN OF LEDYARD 2017-2018 ESTIMATED BoE BUDGET FUNDING SOURCES



2017-2018 Budget

Approaching the 2017-2018 budget season there were significant concerns about the expected rate of increase required to maintain our educational program. Initial estimates for contractual obligations alone were over \$900,000 (labor and other contracts included). Discussions in the Town Council and BoE Joint Finance Meeting along with the Budget Letter of Directive provided to the BoE were clear that our community wished to maintain a level of excellence while also minimizing the impact on the overall tax burden.

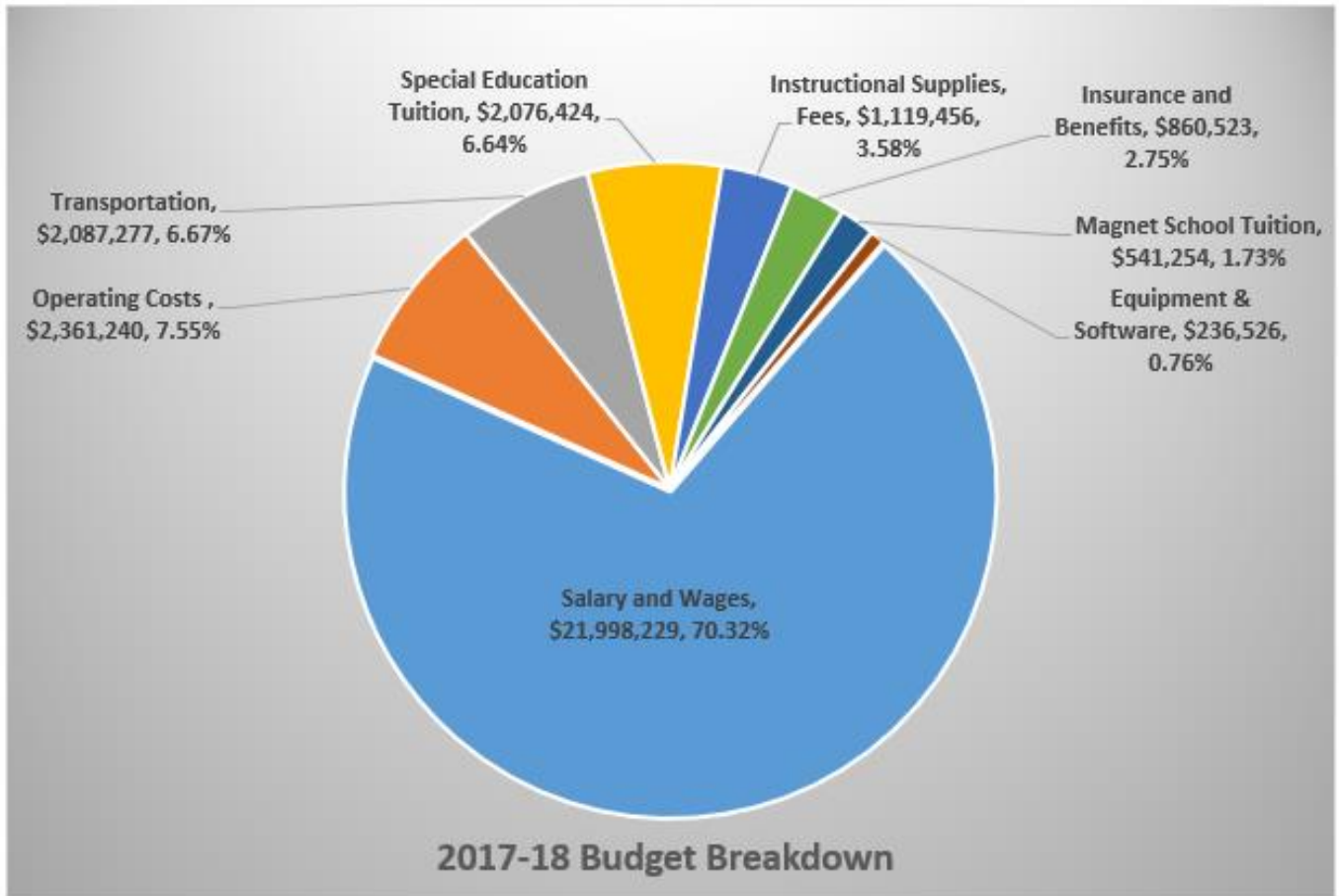
With BoE direction and through multiple iterations, the Superintendent's Office and the leadership team compiled a budget that endeavors to balance the expectations of both fiscal prudence and the maintenance of an excellent educational program. The total budget increase request has been reduced 57%, down to \$385,596 or a 1.2% increase of our current operating costs. This request manages contract obligations, while responsibly budgeting for known risks related to special education and magnet school expenses.

Expenses by General Grouping

The Ledyard Public Schools budget is primarily based on salaries. Health care benefits are covered by the Town, including both medical and non-teaching staff pension benefits. Special Education tuition and make up the balance of the largest account groupings. The data below is grouped by topic, rather than by program, location, or object, found in the budget reports.

Expense Type	Amount
Salary and Wages (51000 Series)	\$21,998,229
Insurance and Benefits (52000 Series)	\$860,523
Operating Costs (53000 Series, 54000 Series, 55200, 55300, 55400, 55800, 55900, 56200, 56210, 56220, 56260, 58100 Series)	\$2,361,240
Transportation (55100, 55110)	\$2,087,277
Special Education Tuition (55600, 55700)	\$2,076,424
Magnet School Tuition (55660)	\$541,254
Instructional Supplies, Office Supplies, Dues and Fees (56110, 56400-56800, 58000 Series)	\$1,119,456
Equipment & Software (57000 Series)	\$236,526
Total	\$31,280,929





Contractual Cost Changes

Contractual cost changes capture a large portion of the budget increase. Special education transportation, special education tuition, and magnet school tuition contracts all increase due to both student enrollment and rising tuition costs. Special education was forecasted based on current students receiving specialized services, along with a percentage of students anticipated to require services based on their current status. Magnet school tuition was estimated based on current enrollments, trend increases and forecasted tuition increases.

Expense Type	Increase Amount
District Administrator Salaries (51010)	(\$18,697)
Administrator Salaries (51020)	\$28,570
Teacher Salaries (51030, 51040, 51050)	(\$108,957)
Paraeducator Salaries (51140)	\$51,872
Transportation (55100)	(\$82,077)
Special Education Transportation (55110)	\$275,433
Special Education Tuition (55600, 55700)	\$128,293
Magnet School Tuition (55660)	\$227,305
Electricity	(\$18,748)
Natural Gas	(\$35,000)
All Other Expenses	(\$62,398)
Total	\$385,596



51010 – District administrator salaries are reduced due to a change in Superintendent’s salary. This includes a 1.5% placeholder for wage increases related to district staff.

21020 – Administrator salaries increase 2.5% in accordance with the Ledyard Administrators Association (LAA) contract. Some savings are realized due to retirements in late 2015-2016 that were replaced with new administrators.

21030-51050- Teacher salaries have a contractual wage increase of 1.33% plus step. These increases are offset by three factors: Reducing three positions, six retirements and not filling three existing vacancies. Six anticipated retirements have been budgeted with savings of (\$196,214). This savings anticipates the hiring of replacement staff at a lower salary step . There will be three planned reductions due to anticipated enrollment: Ledyard Center School will decrease one classroom section, Gallup Hill School will decrease one classroom section, and Ledyard High School will decrease one position. Savings from three additional, full time, unfilled teaching positions, that were not hired in 2016-2017, are also reflected in the current budget request.

The AFSCME Secretary contract reflects a 1.5% gross wage increase (GWI).

The AFSCME Custodial contract reflects a 1.5% GWI plus step.

Increases are budgeted for the non-union Human Resources Specialist, non-union Payroll Specialist, and non-union Assistant to the Superintendent.

51140 – Paraeducator salaries have been budgeted for a \$0.25 increase plus step. This group did not receive step increases in 2016-17.

55100 – Transportation is budgeted for a 2% contractual increase. There is, however, an overall reduction due to further route optimization, and a continuance of savings realized in this current school year. State reimbursement for magnet school transportation is actual cost, or \$1,300 per student, whichever is less.

55110 – Special education transportation continues to be a challenging area due to out-of-district placements or other specialized transports. This was budgeted based on current and anticipated placements and expected vendor increases.

55600 – Special Education Tuition Public is comprised mainly of billing from magnet schools, for services provided to students.

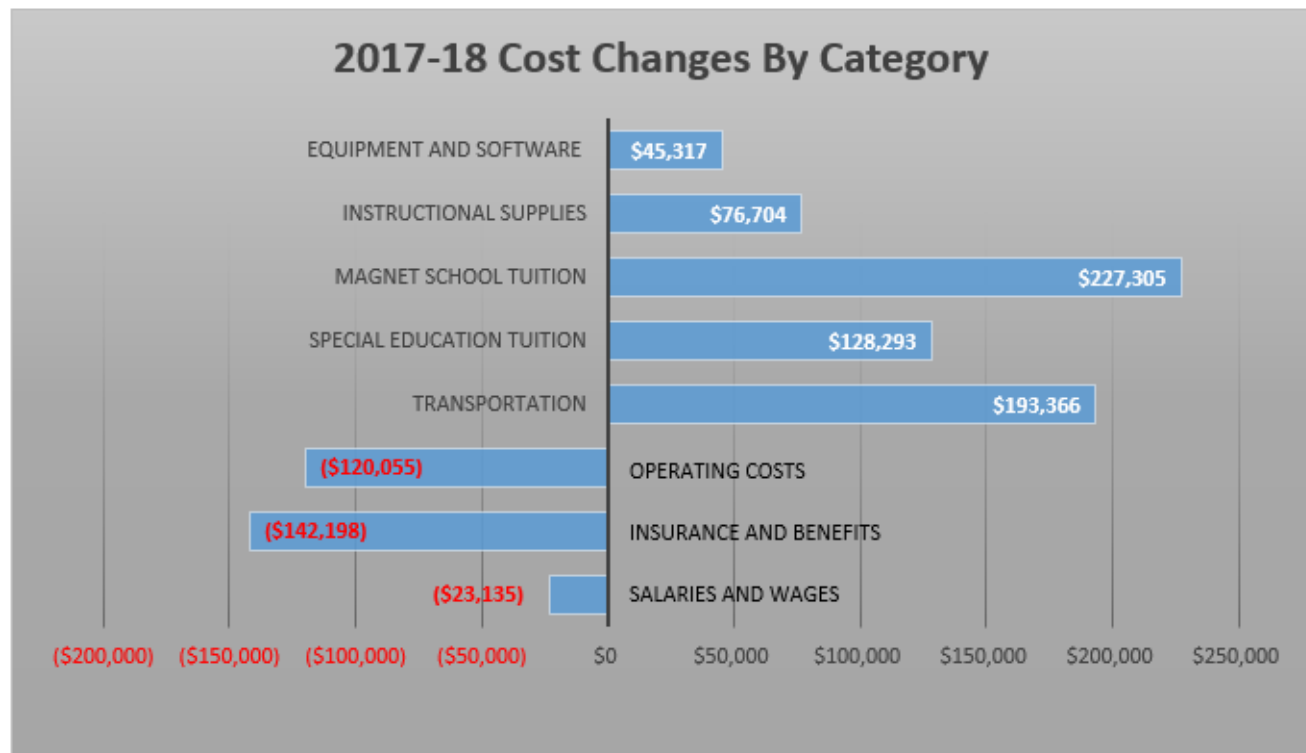
55700 – Non-Public Special Education placements are for highly-specialized placements based on documented need. These placements range from \$45,000 to \$180,00 per student, depending on the type of program. The budget includes current placements, as well as a portion of those who are being monitored for potential placement.

Excess Cost for Special Education placements has been estimated based on a 72% reimbursement from the State. The process for calculation of Excess Cost is detailed in the Special Education report.

55660 – Magnet School Tuition was over budget in the 2016-2017 school year. This budget includes anticipated new enrollments as well as a 5% tuition rate increase. Ledyard is billed in October for enrollment and the rate is set by the magnet schools. Reduced State funding for magnet schools will most likely result in higher tuition.

Major Expense Changes by Category

Expense Type	Increase Amount
Salary and Wages (51000 Series)	(\$23,135)
Insurance and Benefits (52000 Series)	(\$142,198)
Operating Costs (53000 Series, 54000 Series, 55200, 55300, 55400, 55800, 55900, 56200, 56210, 56220, 56260, 58100 Series)	(\$120,055)
Transportation (55100, 55110)	\$193,366
Special Education Tuition (55600, 55700)	\$128,293
Magnet School Tuition (55660)	\$227,305
Instructional Supplies, Office Supplies, Dues and Fees (56110, 56400-56800, 58000 Series)	\$76,704
Equipment & Software (57000 Series)	\$45,317
Total	\$385,596



Non-Contractual changes

52000 – Insurance and Benefits have a budgeted savings due to adjustments made from trend analysis. Unemployment accounts for the average claim rates and costs associated with the 2017-18 reductions. Participation in the FICA Alternative program is also budgeted.

Operating Costs – Each budget area was evaluated based on three year trends, and adjusted accordingly. Some costs were also reallocated to facilitate a more accurate budget and monitoring process.

57000 – Equipment and Software was adjusted to accurately capture the expenses associated with this area.

56000/58000 – Instructional Supplies have been increased to account for textbook and consumable needs. These are cyclical and should be adjusted annually. New Social Studies and Science curriculum have been developed based on recent changes to national standards. This area also includes ongoing technology purchases and replacements as necessary. These items were coordinated on a school-level to ensure purchases were aligned with exact need.

