

## **RIPTON SCHOOL DISTRICT BUDGET NARRATIVE 2014-2015**

The Ripton School Board's goal is to keep costs level or even reduce them. The challenge of obtaining level or lower costs is dealing with the mandates from the State and the complexity of the State's formula for deriving our Education Tax Rate. There is no simple way to control our costs.

The good news, driven by increased tuition revenues, is that we are proposing an overall small decrease (0.45%) in our Education Spending, one of the main criteria in setting tax rates. The bad news, driven mostly by mandates, is the Board is proposing an increase in expenditures of 10.57% for the 2014-15 school year. The small decrease in Education Spending is possible because of a 25.1% increase in revenues, mostly from tuition paying students.

In spite of our significant increase in revenues and lower Education Spending, our Education Tax Rates will most likely increase for three reasons:

- 1) a reduction in our Equalized Pupil Count,
- 2) a projected increase in the State Homestead Equalized Tax Rate (from \$0.94 to \$1.01), and
- 3) a slight decrease in our Common Level of Appraisal. For details please see the 2014-15 Estimated Finance page which appears after the budget in the Town Report.

One of the new mandates requires all Special Education expenses to be paid for at the Supervisory Union level. This mandate will result in an increase in our Special Education expenses. Going forward towns will be assessed a portion of Supervisory Union-wide expenses, based on our pupil count. One consequence of this legislation is that all Supervisory Union personnel have been placed on the highest salary schedule in the district. This change affects not only Special Education personnel, but also all Shared Personnel who work in more than one school. For all other personnel in the Ripton School (non-ACSU, professional and paraprofessional) our budget proposes a 3% increase in salaries.

**1100 Regular Programs:** Teacher salaries are estimated at a 3% increase over current expenditures, which were slightly higher than the amount budgeted last year. Aides' salaries are also estimated to increase by 3%, but more positions appear in the 2014-15 budget due to a loss of federal funds and a change in Special Education support. We expect an increase of 4.5% in Health Insurance rates, and the rest of the increase there is due to one policy change. Dental Insurance rates are expected to decrease by 4.6%.

**1190 Shared Personnel:** Our Spanish program is increased from 0.2 to 0.3 FTE. As a result of legislation requiring all Special Education expenses to occur at the Supervisory Union level, the salary schedule for all Shared Personnel has been increased to the UD3 level.

**1200 Special Education and 2105 Support Services – Special:** All Special Education expenses will be assessed to us by the Supervisory Union, based on our Pupil Count. This has led to a large increase for the 2014-15 school year, but should protect us from a much larger increase in the future should a student with significant needs attend our school.

**1400 After-School Program and 2100 Support Services – Regular:** No significant changes from 2013-14.

**2120 Guidance and 2130 Health:** No changes other than the changed salary rate for Shared Personnel.

**2200 Media Service, 2230 Technology, 2310 Board of Education, and 2313 Treasurer:** No significant changes from 2013-14.

**2320 ACSU Assessment:** The large reduction in this area is due to a change in how the ACSU costs are divided amongst the member schools. In the future, we will be assessed based on our Equalized Pupils rather than our Professional Count.

**2410 Principal's Office:** No significant change from 2013-14.

**2600 Maintenance:** Two major changes are the addition of a small portion of the cost of an ACSU Facility Manager position, and the reduction in our Electricity expense due to our new solar photo-voltaic panels.

**2700 Transportation:** No significant change from 2013-14.

**5100 Long Term Debt:** Our first of 20 years of payments for the roof replacement and solar photo-voltaic panel installation.

**5310 Food Service:** No change from 2013-14.

**RIPTON SCHOOL DISTRICT  
PROPOSED 2014-15 BUDGET**

	<b>BUDGET 2012-13</b>	<b>ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>PROPOSED 2014-15</b>	<b>% Change</b>
<b>1100 REGULAR PROGRAMS</b>					
110 Salaries - Teachers	196,241	199,351	205,332	214,240	
112 Salaries - Aides	33,797	29,852	25,997	50,865	
115 Salaries - Spanish	12,500	0	0	0	
120 Substitutes	3,000	3,250	16,275	4,000	
210 Health Insurance	60,605	52,419	65,780	75,014	
220 Social Security	17,598	16,832	18,942	20,587	
230 Life Insurance	213	184	212	187	
240 Municipal Retirement	1,352	1,196	1,061	2,035	
270 Course Reimbursement	3,000	8,260	5,364	5,417	
280 Dental Insurance	2,149	1,614	2,044	1,966	
290 Disability Insurance	664	521	590	768	
320 Professional Services	500	756	500	500	
430 Repair & Maintenance	2,500	2,505	2,500	2,500	
610 Supplies	4,000	4,155	4,000	3,500	
640 Books & Periodicals	1,500	1,019	1,500	2,000	
650 A.V. Materials	100	43	0	0	
660 Manipulatives	800	53	800	300	
730 Equipment	200	203	500	300	
810 Field Trips	600	1,317	600	600	
<b>1100 Total</b>	<b>\$341,319</b>	<b>\$323,530</b>	<b>\$351,997</b>	<b>\$384,779</b>	<b>9.3%</b>
<b>1190 SHARED PERSONNEL</b>					
270 Course Reimbursement	0	9,262	0	0	
332 Shared Personnel	25,318	25,735	37,762	45,630	
580 Travel	0	71	0	0	
<b>1190 Total</b>	<b>\$25,318</b>	<b>\$35,068</b>	<b>\$37,762</b>	<b>\$45,630</b>	<b>20.8%</b>
<b>1200 SPECIAL EDUCATION</b>					
110 Salaries - Teacher	12,596	0	0	0	
112 Salaries - Aides	24,623	25,499	12,264	0	
114 Summer Salaries	0	0	200	0	
120 Substitutes	0	70	150	0	
210 Health Insurance	7,889	8,082	4,432	0	
220 Social Security	2,847	1,951	965	0	
240 Municipal Retirement	985	1,020	500	0	
270 Course Reimbursement	200	0	400	0	
290 Disability Insurance	44	0	0	0	
331 Special Educaton Assessment	0	0	0	89,066	
332 Shared Personnel	0	14,517	18,666	0	
338 EEE Assessment	9,766	9,766	7,649	13,065	

		<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
		<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>% Change</b>
580	Travel	100	0	100	0	
610	Supplies	200	76	200	0	
730	Equipment	0	0	200	0	
	<b>1200 Total</b>	<b>\$59,250</b>	<b>\$60,981</b>	<b>\$45,726</b>	<b>\$102,131</b>	<b>123.4%</b>
<b>1400 AFTER-SCHOOL PROGRAM</b>						
110	Salaries	6,500	6,739	7,986	8,629	
220	Social Security	497	514	611	660	
240	Retirement	0	0	0	124	
610	Supplies	1,500	0	0	0	
	<b>1400 Total</b>	<b>\$6,997</b>	<b>\$7,253</b>	<b>\$8,597</b>	<b>\$9,413</b>	<b>9.5%</b>
<b>2100 SUPPORT SERVICES - REGULAR</b>						
321	Contracted Speech Services	2,000	1,545	1,000	1,000	
322	Occupational Therapy	200	0	200	200	
323	Physical Therapy	200	0	200	200	
324	Psychological Services	200	0	200	200	
	<b>2100 Total</b>	<b>\$2,600</b>	<b>\$1,545</b>	<b>\$1,600</b>	<b>\$1,600</b>	<b>0.0%</b>
<b>2105 SUPPORT SERVICES - SPECIAL</b>						
321	Contracted Speech Services	4,550	2,641	7,500	0	
322	Occupational Therapy	1,000	0	750	0	
323	Physical Therapy	500	0	750	0	
324	Psychological Services	200	0	200	0	
	<b>2105 Total</b>	<b>\$6,250</b>	<b>\$2,641</b>	<b>\$9,200</b>	<b>\$0</b>	<b>-100.0%</b>
<b>2120 GUIDANCE</b>						
332	ACSU Shared Personnel	26,701	26,772	27,999	30,904	
	<b>2120 Total</b>	<b>\$26,701</b>	<b>\$26,772</b>	<b>\$27,999</b>	<b>\$30,904</b>	<b>10.4%</b>
<b>2130 HEALTH</b>						
332	ACSU Shared Personnel	14,906	14,164	14,588	16,151	
730	Equipment	50	7	50	50	
	<b>2130 Total</b>	<b>\$14,956</b>	<b>\$14,171</b>	<b>\$14,638</b>	<b>\$16,201</b>	<b>10.7%</b>
<b>2220 MEDIA SERVICE</b>						
110	Salaries	21,148	21,148	21,782	22,654	
210	Health Insurance	6,366	6,390	7,284	7,303	
220	Social Security	1,618	1,618	1,666	1,733	
230	Life Insurance	21	21	21	19	
270	Course Reimbursement	100	0	100	100	
280	Dental Insurance	206	206	204	197	
290	Disability Insurance	61	61	66	85	
580	Travel	50	0	50	50	

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>	
	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>% Change</b>
610 Supplies	100	20	100	100	
640 Books & Periodicals	1,200	1,238	1,200	1,200	
650 A.V. Materials	200	200	200	0	
730 Equipment	50	0	50	50	
810 Dues and Fees	100	0	100	100	
<b>2220 Total</b>	<b>\$31,220</b>	<b>\$30,902</b>	<b>\$32,823</b>	<b>\$33,591</b>	<b>2.3%</b>
<b>2230 TECHNOLOGY</b>					
430 Equipment Repair	150	502	150	150	
530 Internet Access/Telephone	4,000	3,250	4,000	3,000	
670 Software	0	0	700	700	
730 Equipment	3,000	3,252	2,000	2,000	
<b>2250 Total</b>	<b>\$7,150</b>	<b>\$7,004</b>	<b>\$6,850</b>	<b>\$5,850</b>	<b>-14.6%</b>
<b>2310 BOARD OF EDUCATION</b>					
119 Board Salaries	1,350	1,100	1,350	1,350	
220 Social Security	103	84	103	103	
250 Workers' Compensation	2,630	2,799	2,906	2,747	
260 Unemployment	3,171	0	2,000	1,500	
291 Health Care Assessment	0	0	200	0	
310 Payroll Service	1,527	928	0	0	
332 Audit	3,000	3,000	3,200	3,200	
360 Legal Fees	200	0	200	200	
810 Dues & Fees	850	643	850	850	
891 Miscellaneous	200	310	200	200	
<b>2310 Total</b>	<b>\$13,031</b>	<b>\$8,864</b>	<b>\$11,009</b>	<b>\$10,150</b>	<b>-7.8%</b>
<b>2313 TREASURER</b>					
110 Salaries	1,100	1,100	1,100	1,100	
220 Social Security	84	84	84	84	
610 Supplies	50	0	50	50	
<b>2313 Total</b>	<b>\$1,234</b>	<b>\$1,184</b>	<b>\$1,234</b>	<b>\$1,234</b>	<b>0.0%</b>
<b>2320 ACSU ASSESSMENT</b>					
331 Administration	34,234	34,234	35,108	21,891	
333 Prof Dev/Student Assessment	788	788	1,117	1,367	
334 Technical Support	10,625	10,625	13,314	8,609	
335 Student Information System	0	0	95	305	
336 Insurance Pool	95	95	144	87	
337 Advertising Assessment	305	305	915	310	
339 Special Education Admin	2,996	2,996	4,011	0	
<b>2320 Total</b>	<b>\$49,043</b>	<b>\$49,043</b>	<b>\$54,704</b>	<b>\$32,569</b>	<b>-40.5%</b>

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>		
	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>% Change</b>	
<b>2410 PRINCIPAL'S OFFICE</b>						
110	Salaries - Principal	45,644	45,645	47,013	48,424	
111	Salaries - Secretary	22,034	22,149	22,814	23,498	
210	Health Insurance	6,574	6,482	7,387	7,449	
220	Social Security	5,177	5,152	5,342	5,502	
230	Life Insurance	181	134	166	151	
240	Municipal Retirement	881	886	931	940	
245	Administrative Retirement	0	0	470	484	
270	Course Reimbursement	1,200	0	1,788	1,200	
280	Dental Insurance	247	0	0	0	
290	Disability Insurance	160	64	143	184	
295	Volunteer Criminal Check Fees	50	0	50	50	
530	Communications/Postage	500	401	500	500	
580	Faculty/Staff Travel	500	0	500	250	
610	Supplies	100	38	200	200	
640	Books & Periodicals	50	47	60	60	
810	Dues & Fees	500	195	500	250	
	<b>2410 Total</b>	<b>\$83,798</b>	<b>\$81,193</b>	<b>\$87,864</b>	<b>\$89,142</b>	<b>1.5%</b>
<b>2600 MAINTENANCE</b>						
110	Salaries	25,808	27,357	26,582	27,379	
210	Health Insurance	6,574	6,482	7,387	7,449	
220	Social Security	1,974	2,055	2,034	2,095	
240	Municipal Retirement	1,032	1,074	1,085	1,095	
316	E-Rate Contracted Services	180	0	0	175	
321	Water Testing	500	238	0	0	
332	Facility Maintenance Manager	0	0	0	5,324	
421	Disposal Services	325	656	750	750	
422	Snow Plowing	3,000	3,925	3,000	3,000	
424	Lawn Mowing	3,200	1,650	500	500	
430	Repairs & Maintenance	3,700	13,572	3,700	3,000	
490	Contracted Services	100	0	100	0	
523	Property/Liability Insurance	4,378	4,073	4,277	4,741	
522	Volunteer Insurance	225	153	161	36	
530	Communication	500	196	0	0	
610	Supplies	4,500	2,327	4,500	3,500	
622	Electricity	10,936	11,976	11,251	1,000	
623	Propane	11,000	8,492	10,000	10,000	
730	Equipment	60	4,729	100	100	
810	Dues & Fees	150	0	150	250	
	<b>2600 Total</b>	<b>\$78,142</b>	<b>\$88,955</b>	<b>\$75,577</b>	<b>\$70,394</b>	<b>-6.9%</b>

	BUDGET 2012-13	ACTUAL 2012-13	BUDGET 2013-14	BUDGET PROPOSED 2014-15	% Change
<b>2700 TRANSPORTATION</b>					
510 Contracted Services	21,810	37,467	36,478	36,366	
511 Fuel Surcharge	1,539	924	1,573	1,579	
519 Field Trips	0	0	300	300	
<b>2700 Total</b>	<b>\$23,349</b>	<b>\$38,391</b>	<b>\$38,351</b>	<b>\$38,245</b>	<b>-0.3%</b>
<b>5100 LONG TERM DEBT</b>					
830 Interest - Roof/Solar Project	0	0	0	7,816	
930 Principal - Roof/Solar Project	0	0	0	11,750	
<b>5310 Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,566</b>	<b>--</b>
<b>5310 FOOD SERVICE</b>					
918 Food Service Subsidy	4,849	7,376	2,850	2,850	
919 Paid Lunch Equity Subsidy	151	150	150	150	
<b>5310 Total</b>	<b>\$5,000</b>	<b>\$7,526</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$775,360</b>	<b>\$785,023</b>	<b>\$808,931</b>	<b>\$894,399</b>	<b>10.6%</b>

