

# Andover Elementary School

## ◆ Budget 2020-2021 ◆



Superintendent's  
Proposed Budget  
2020-2021



Presented to the Andover Board of Education  
January 8, 2020  
By Superintendent Sally Doyen

# ANDOVER ELEMENTARY SCHOOL 2020-2021 BUDGET

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# Andover School District

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**Dr. Sally Doyen**  
*Superintendent*

**Mr. John Briody**  
*Principal/Director of Curriculum*

**Mrs. Holly Maiorano**  
*Director of Special Education*

January 7, 2020

Shannon Loudon, Chair  
Andover Board of Education

Dear Chairperson Loudon and Members of the Andover Board of Education,

The proposed budget for Andover Elementary School for the 2020-2021 school year continues a focus on meeting the academic, social, and emotional learning needs of Andover Elementary School students, Pre-K through 6<sup>th</sup> Grade. A central goal of Andover Elementary School is to provide students with a well-balanced foundation as they move on to secondary schooling.

Our budget remains "people focused" by providing talented staff and outstanding facilities. Those facilities include a Library Media Center, Art Room, Stage, Makerspace, and expansive playgrounds. Students can participate in various clubs such as Archery, Chess, Lego™, Technology, and Homework Club, and community events such as an Art Show, Science Fair, Geography Jamboree, and Curriculum Night. Support services include a School Social Worker, Psychologist, Occupational and Physical Therapists, and a School Nurse. An active Parent-Teacher Association provides strong support to staff and students in a variety of ways. The school has access to before and after school child care as well.

This budget meets anticipated needs of Andover Elementary School, including staffing and instructional materials, funds for labor contract negotiations, and the necessary funding for both expected and unexpected events that may occur during a fiscal year. Thanks to everyone who contributed to the 2020-2021 budget: Principal John Briody, Business Manager Laura Edwards, Administrative Assistant Diane Kane, and all others who contributed. All of us at Andover Elementary School are committed to providing the best education possible for our students.

Sincerely,

  
Sally E. Doyen, Ed.D., BCBA  
Superintendent

## BUDGET TIMELINE: 2020-2021

- ➔ December 2019 Superintendent's budget will be formulated.
- ➔ January 8, 2020 The Board of Education will receive the Superintendent's proposed budget for review. Budget sessions will be scheduled by the Board as needed.
- ➔ Date pending Board of Education Public Meeting/Workshop on the Board of Education budget.
- ➔ February 12, 2020 Follow-up Budget Discussion – Regular Board of Education meeting.
- ➔ February 26, 2020 Budget submitted to Board of Finance.
- ➔ March Special Budget Meeting with Board of Finance – Date TBD.
- ➔ April Annual Town Public Hearing on the budget set by Board of Finance.
- ➔ May (1<sup>st</sup> Week) Annual Town Budget Meeting.
- ➔ May Budget Referendum (provided budget passes in all other meetings).
- ➔ June Once the Board of Education budget has been approved, all Budget Requests will be reviewed and finalized prior to ordering.



## STUDENT ENROLLMENT PROJECTIONS

Grade	2018-2019		2019-2020		December 2, 2019		2020-2021 Budget	
	# of Classes	Enrolled	# of Classes	Enrolled	# of Classes	Enrolled	# of Classes	Projected
<b>Pre-K</b>	3 all-day classes	37 (15 4-year-olds)	3 all-day classes	43	3 all-day classes	45 (21 4-year olds)	3 all-day classes	30
<b>K</b>	2 classes	22	2 classes	20	2 classes	23	2 classes	26
<b>1</b>	1 class	18	2 classes	22	2 classes	22	2 classes	23
<b>2</b>	1 class	17	1 class	18	1 class	21	2 classes	22
<b>3</b>	2 classes	22	1 class	17	1 class	18	2 classes	21
<b>4</b>	1 class	21	1 class	22	2 classes	24	1 class	18
<b>5</b>	2 classes	28	1 class	21	1 class	22	2 classes	24
<b>6</b>	2 classes	28	2 classes	28	2 classes	27	2 classes	22
<b>Total</b>	<b>14</b>	<b>193</b>	<b>13</b>	<b>191</b>	<b>14</b>	<b>202</b>	<b>16</b>	<b>186</b>

**SUMMARY OF THE BOARD OF EDUCATION'S PROPOSED 2020 – 2021 BUDGET**

**FOR ANDOVER ELEMENTARY SCHOOL**

<b>Object</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>Dollar Difference</b>	<b>% Change</b>	<b>General Description</b>
<b>100</b>	\$2,227,910	\$2,387,200	\$159,290	7.14%	<b>Salaries (Permanent &amp; Temporary School Employees)</b> Teachers for 2 additional classrooms, negotiated increases.
<b>200</b>	\$ 748,000	\$ 848,300	\$100,300	13.40%	<b>Employee Benefits (Health, Dental, Retirement, Unemployment, etc.)</b> Medical and Dental Insurance and Municipal Retirement are the major components in this object code. Medical insurance is projected at a 10% increase with more participants. 3.5% increase in pension cost based on State mandate.
<b>300</b>	\$ 307,564	\$ 305,064	(\$2,500)	(0.81)%	<b>Professional &amp; Contracted Services</b> Student Services (SpEd, PreK, OT, PT, Psych, AHM), Legal Fees, and Technology-related services.
<b>400</b>	\$ 161,206	\$ 192,700	\$31,494	19.53%	<b>Property Services</b> Contracted Maintenance Services for facilities that include HVAC, electrical, plumbing, painting....
<b>500</b>	\$ 312,550	\$ 320,736	\$8,186	2.61%	<b>Other Purchased Services</b> Included are funds for Student Tuition, Bus Contract increase, Telephone Service, Printing and Binding, and Software Licensing.
<b>600</b>	\$ 283,625	\$ 318,050	\$34,425	12.13%	<b>Supplies</b> Instructional Supplies, Textbooks, Nurse's Supplies, Technology Items, Heating Oil, Diesel Fuel for Buses, Electricity, and Facility Cleaning & Repair Supplies.
<b>700</b>	\$ 5,000		(\$5,000)		<b>Furniture, Fixtures, and Equipment</b> for Students and Staff in excess of \$5,000.
<b>800</b>	\$ 19,145	\$ 18,950	(\$ 195)	(1.01)%	<b>Miscellaneous</b> Professional Dues for Board of Education, School, Administration, Staff, and entry fees for students.
<b>Budget Total</b>	<b>\$4,065,000</b>	<b>\$4,391,000</b>	<b>\$326,000</b>	<b>8.01%</b>	The total budget for 2020-2021 represents a \$326,000 dollar increase. An 8% increase over last year.

**LEVEL 1:**

**THREE-YEAR BUDGET COMPARISON**

### Three Year Budget Comparison

Object	2018-2019		2019-2020	2020-2021	General Description
	Budget	UnAudited Actual	Current Budget	Proposed Budget	
<b>100</b>	2,236,955	2,170,627	2,227,910	2,387,200	Salaries
<b>200</b>	784,902	747,289	748,000	848,300	Employee Benefits
<b>300</b>	300,400	300,647	307,564	305,064	Professional & Technical Services
<b>400</b>	283,950	265,144	161,206	192,700	Property Services
<b>500</b>	202,190	173,988	312,550	320,736	Other Purchased Services
<b>600</b>	291,378	258,647	283,625	318,050	Supplies
<b>700</b>	40,000	29,063	5,000	-	Furniture, Fixtures & Equipment in excess of \$5,000
<b>800</b>	15,225	14,131	19,145	18,950	Miscellaneous
<b>Total</b>	<u>\$4,155,000</u>	<u>\$3,959,536</u>	<u>\$4,065,000</u>	<u>\$4,391,000</u>	



## Three Year Object Overview

	2018-2019		2019-2020	2020-2021	Comments
	Budget	UnAudited Actual	Current Budget	Proposed	
<b>100 Salaries</b>					
Teachers	1,554,581	1,500,614	1,413,600	1,631,800	2 new positions, cut in grants, contract increases
Paraprofessionals	45,016	77,618	158,070	87,500	eliminate new positions, grant funding
Substitutes	52,800	26,490	51,960	48,000	
Extra Curricular	10,000	8,354	10,000	11,000	
Summer School	2,260	1,429	2,260	2,500	
Support Staff	269,547	262,591	281,930	301,000	estimated contract increases
Administration	294,601	287,649	301,870	299,400	27 pay periods vs 26
Overtime	8,150	5,882	8,220	6,000	
	<u>\$ 2,236,955</u>	<u>\$ 2,170,627</u>	<u>\$ 2,227,910</u>	<u>\$ 2,387,200</u>	

<b>200 Employee Benefits</b>					
Social Security & Medicare	74,200	76,601	77,300	77,500	
Group Life & Disability	11,100	10,654	11,000	12,000	
Pension	58,100	59,474	62,000	77,500	increase in % match
Retirement Payout	14,000	8,224	2,000	2,000	
Tuition Reimbursement	1,200		1,200	1,200	contractual placeholder
Unemployment Comp	302	-	3,500	2,600	
Medical & Dental Benefits	626,000	592,336	591,000	675,500	10% increase and new hires
	<u>\$ 784,902</u>	<u>\$ 747,289</u>	<u>\$ 748,000</u>	<u>\$ 848,300</u>	

<b>300 Professional &amp; Technical Services</b>					
Professional & Technical Services					
Administrative Services	900	735	900	900	
Professional Educational Svcs	204,000	208,043	215,314	211,850	PreK consultant, SpEd director
Employee Training & Dev	7,600	15,821	7,500	9,200	
Other Professional Svcs	80,600	69,241	76,550	75,514	Audit & Legal. Contract negotiations
Technical Services	7,300	6,807	7,300	7,600	
	<u>\$ 300,400</u>	<u>\$ 300,647</u>	<u>\$ 307,564</u>	<u>\$ 305,064</u>	

<b>400 Property Services</b>					
Cleaning Services	27,000	9,535	14,000	13,000	
Repairs & Maint. Services	196,950	209,441	87,206	119,700	projects completed in prior year (2018-2019)
Technology Related R & M	60,000	45,818	60,000	60,000	
Rental of Equipment		350			
	<u>\$ 283,950</u>	<u>\$ 265,144</u>	<u>\$ 161,206</u>	<u>\$ 192,700</u>	

## Three Year Object Overview

2018-2019		2019-2020	2020-2021	Comments
Budget	UnAudited Actual	Current Budget	Proposed	

### 500 Other Purchased Services

Student Transportation	130,300	125,908	157,500	154,186	
Communications	30,640	28,468	37,600	38,300	Internet, software
Advertising	2,000	1,436	2,000	2,000	employment, legal announcements
Printing & Binding	9,400	6,757	7,200	8,700	copier usage
Tuition	25,000	9,642	105,000	115,000	outplacement & magnet
Travel	4,850	1,777	3,250	2,550	mileage reimbursement
	\$ 202,190	\$ 173,988	\$ 312,550	\$ 320,736	

### 600 Supplies

General	94,448	78,265	\$ 83,280	\$ 103,800	instructional, facility, security, safety
Electricity	64,600	54,366	\$ 60,000	\$ 59,000	
Bottled Gas	1,000	1,131	\$ 1,000	\$ 1,200	
Oil/Heating	78,000	75,783	\$ 82,500	\$ 90,000	price increase
Gasoline	1,000	323	\$ 500	\$ 500	mowers
Diesel	13,200	12,012	\$ 15,000	\$ 15,000	busses
Books/Periodicals	13,900	12,096	\$ 13,395	\$ 12,950	media center, instructional
Computer/Media/Software	25,230	24,671	\$ 27,950	\$ 35,600	technology plan
	\$ 291,378	\$ 258,647	\$ 283,625	\$ 318,050	

### 700 Furniture, Fixtures, Equip in excess of \$5k

Technology-Related Hardware	40,000	29,063	5,000		move to 600 - Supplies
	\$ 40,000	\$ 29,063	\$ 5,000	\$ -	

### 800 Other

Dues & Fees	\$ 15,225	\$ 14,131	\$ 19,145	\$ 18,950	CABE, field trips, student enrichment
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Total Board of Education    \$ 4,155,000    \$ 3,959,536    \$ 4,065,000    \$ 4,391,000

## **LEVEL 2:**

# **2020 – 2021 PROPOSED OBJECT DETAIL**

### 2020 - 2021 Proposed Object Detail

<b>300 Professional &amp; Technical Services</b>	<b>Admin Svcs</b>	<b>Prof Svc</b>	<b>Training</b>	<b>Other Prof Svcs</b>	<b>Tech Svcs</b>
	<b>310</b>	<b>320</b>	<b>330</b>	<b>340</b>	<b>350</b>
Food Service				20,000	
Administrative Technology				22,500	
Personnel Services				9,500	7,000
Fiscal Services				8,700	
Principal				1,000	
Office of Superintendent				1,064	
Board of Ed	900	200		9,750	
Staff Training			9,200		
Specialists		89,000			
Health Services				1,000	
Social Work Services		42,500			
Special Education		53,000		2,000	
Instruction		27,150			
Music					600

\$ 900	\$ 211,850	\$ 9,200	\$ 75,514	\$ 7,600
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**Total Professional & Technology**    \$ 305,064

### 2020 - 2021 Proposed Object Detail

<b>400 Property Services</b>	Cleaning	R&M	Tech R&M
	<b>420</b>	<b>430</b>	<b>432</b>
Food Service		3,000	
Student Transportation		500	
Safety (fire)		9,000	
Security		2,500	
Grounds	2,000	11,000	
Building Maintenance		63,000	
Building Operations	11,000	30,600	
Administrative Technology			30,000
Instructional Technology			30,000
Health Services		100	

\$ 13,000	\$ 119,700	\$ 60,000

<b>Total Property Services</b>	\$ 192,700
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## 2020 - 2021 Proposed Object Detail

<b>500 Other Purchased Services</b>	Transport Svcs	Communi- cations, license & fees	Advertise	Printing	Tuition	Travel Mileage
	<b>510</b>	<b>530</b>	<b>540</b>	<b>550</b>	<b>560</b>	<b>580</b>
Student Transportation	154,186					
Building Operations						500
Administrative Technology		13,350				
Personnel Services			1,500			
Fiscal Services						350
Principal		14,400		1,700		350
Superintendent			500			450
Instructional Technology		9,800		7,000		
Library-Media		750				
Training						300
Special Education					100,000	500
Instruction					15,000	100

\$ 154,186	\$ 38,300	\$ 2,000	\$ 8,700	\$ 115,000	\$ 2,550
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**Total Other Purchased Services**    \$ 320,736



**2020 - 2021**  
**Proposed Object Detail**

<b>600 Supplies</b>	<b>Supplies</b>	<b>Electricity</b>	<b>Propane</b>	<b>Heating Oil</b>	<b>Gasoline</b>	<b>Diesel</b>	<b>Books &amp; Periodicals</b>	<b>Tech Supplies</b>
	<b>610</b>	<b>622</b>	<b>623</b>	<b>624</b>	<b>626</b>	<b>629</b>	<b>640</b>	<b>650</b>
Food Service	500							
Student Transportation						15,000		
Safety (fire)	6,000							
Security	1,500							
Grounds	7,500				500			
Building Maintenance	8,000							
Building Operations	22,000	59,000	1,200	90,000				
Admin Technology								7,000
Fiscal Services	1,200							
Student Enrichment	1,800							
Principal	3,300							
Superintendent	1,000							
Board of Ed	1,100							
Student Assessment	300							3,000
Instructional Technology	2,000							15,200
Library-Media	500						3,700	500
Staff Training	1,500							
Specialists	3,000							
Health Services	650							500
Social Work Services	500							
Special Education	2,000						500	6,800
Instruction	21,550						600	1,000
Instruction - Reading	1,800						50	
Instruction - World Language	200							200
Instruction - Phys Ed	1,150							
Instruction - Music	1,300						300	
Instruction - Art	1,500							
Instruction - Math	450						5,200	1,400
Instruction - PreK	5,000							
Instruction - Kindergarten	700						200	
Instruction - 1st Grade	600						250	
Instruction - 2nd Grade	1,300						450	
Instruction - 3rd Grade	975						650	
Instruction - 4th Grade	725						600	
Instruction - 5th Grade	900						200	
Instruction - 6th Grade	1,300						250	

\$ 103,800   \$ 59,000   \$ 1,200   \$ 90,000   \$ 500   \$ 15,000   \$ 12,950   \$ 35,600

**Total Supplies**   \$ 318,050

## 2020-2021 Proposed Object Detail

<b>800 Miscellaneous</b>	Dues & Fees
	<b>810</b>
Building Operations	500
Fiscal Services	800
Student Enrichment	10,800
Principal	1,000
Superintendent	3,350
Board of Ed	2,200
Library-Media	150
Health Services	150

\$ 18,950

**LEVEL 3:**

**SUPPLEMENTAL SCHEDULES**

### Grade Level and Specials Allocations

Grade or Special	# of students	Per Student Allocation	Total	Technical Svcs 350/650	Supplies 610	Books & Periodicals 640
PreK	30	\$ 166.67	\$ 5,000		5,000	
Kindergarten	26	\$ 34.62	\$ 900		700	200
1st Grade	23	\$ 36.96	\$ 850		600	250
2nd Grade	22	\$ 79.55	\$ 1,750		1300	450
3rd Grade	21	\$ 77.38	\$ 1,625		975	650
4th Grade	18	\$ 73.61	\$ 1,325		725	600
5th Grade	24	\$ 45.83	\$ 1,100		900	200
6th Grade	22	\$ 70.45	\$ 1,550		1300	250
Math			\$ 7,050	1400	450	5200
ELA			\$ 1,850		1800	50
World Language			\$ 400	200	200	
Phys Ed	186	\$ 6.18	\$ 1,150		1150	
Music	186	\$ 11.83	\$ 2,200	600	1300	300
Art	186	\$ 8.06	\$ 1,500		1500	

\$ 28,250	\$ 2,200	\$ 17,900	\$ 8,150
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## 2230 Instructional Technology

This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, system planning and analysis, systems application development, system operations, network support services, hardware maintenance and support services, and other technology related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations.

	R&M	License & fees	Printing	Supplies	Supplies
	432	530	550	610	650
Camera, headphones, etc.					1,000
Projectors & lamps					1,000
Smartboards					6,000
Valley Communication		100			
Batteries for UPS devices					500
BrainPop		2,000			
RazKids		200			
ESGI		600			
iXL		1,700			
Discovery		800			
Learning A-Z		100			
MakerSpace supplies				1,000	
EastConn (1/2 2580)	30,000				
Teacher devices					2,500
Student devices					4,200
PebbleGo		1,100			
CEN (internet connection fee)		1,600			
Miscellaneous		200		1,000	
Starfall		300			
EdClub (typing)		300			
Vocabulary Spelling City		200			
Naviance		100			
Kid City		500			
Printer maintenance			7,000		

\$	30,000	\$	9,800	\$	7,000	\$	2,000	\$	15,200
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Total Instructional Technology

\$ 64,000

**2580 Administrative Technology**

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology related administrative costs.

	Prof Svc	R&M	License & fees	Supplies	
	340	432	530	650	
EastConn (1/2 to 2230)		30,000			outsource tech mgmnt
EastConn projects	5,000				technology assistance as needed
Website	7,500		200		
Tyler Tech - School master			5,000		user/hosting fees
EastConn School Master	10,000				student data management support
Trend Micro Worry Security			1,500		user fees
Microsoft Office License			2,500		user fees
Naviance			400		
Frontline - Aesop			3,500		
Equipment replacement				5,000	office replacements
EastConn RESC			250		
Miscellaneous				2,000	

\$ 22,500	\$ 30,000	\$ 13,350	\$ 7,000
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Total Administrative Technology	\$ 72,850
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## 2610 Building Operations

Activities concerned with keeping the physical plant clean and ready for daily use. They include operating lighting, heating, ventilating, and air conditioning (HVAC) systems and doing minor repairs.

		Cleaning	R&M	Travel	Supplies	Electricity	Propane	Heating Oil	Fees	
	Prgm	420	430	580	610	622	623	624	810	
LaFramboise Water	2623		3,000							
Power Washing	2624	3,500								
Pest Control	2625		900							
Refuse Removal	2625		6,000							
Elevator maintenance	2622		3,000							
HVAC - standard maintenance	2621		9,000							
Water treatment	2623		1,500							
Heating Oil	0000							90,000		33000 gallons @ 2.73
Eversource	0000					59,000				
CIRMA insurance on tanks	0000		1,500							
Propane	0000						1,200			
Employee reimbursement	0000			500						
Generator maintenance	2622		1,000							
Radon testing	2623		1,000							
Asbestos compliance	2623		1,500							
Underground tank monitor	2621		1,000							
Carpet cleaning	2625	4,000								
Septic Tank	2625	3,000								
Uniforms	2625	500								
State licenses and permits	0000								500	
Filters	2621				2,000					
equipment repairs	2623		1,200		1,500					
Lighting	2623				2,000					
Supplies	2625				16,500					
		\$ 11,000	\$ 30,600	\$ 500	\$ 22,000	\$ 59,000	\$ 1,200	\$ 90,000	\$ 500	

Total Building Operations \$214,800

**2620 Building Maintenance**

Activities associated with keeping the building at an acceptable level of efficiency through repairs and preventative maintenance.

		R&M	Supplies
		430	610
HVAC repairs	2621	21,000	
Duct Cleaning	2625	10,000	
Gym floor	2623	4,000	
Elevator	2622	5,000	
Placeholder	2623	10,000	1,500
Plumbing	2623	2,000	2,000
Electrical	2623	2,000	2,000
Painting	2623	7,000	
Area rugs	2623		1,500
Shelving & cabinet repairs	2623	2,000	1,000

\$	63,000	\$	8,000
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Total Building Maintenance	\$	71,000
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**2630 Grounds**

Activities involved in maintaining and improving the land. These include landscaping, parking lot maintenance, etc.

	Cleaning Svc	R&M	Supplies	Gas
	420	430	610	626
prune trees, weeding, etc	2,000			
Planting			500	
Parking lot striping		5,000		
Playground repairs			1,000	
Mulch			5,000	
Tick & vegetation control (2x)		3,000		
Equipment repairs		3,000		
unidentified (flags, ice melt, etc)			1,000	500

\$	2,000	\$	11,000	\$	7,500	\$	500
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Total Grounds	\$ 21,000
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**3100 Food Service**

Activities concerned with providing food to students and staff. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery

	<b>340</b>	<b>430</b>	<b>610</b>
Coventry School	20,000		
Equipment Repair		3,000	
Table cloths, mits, toner			500

\$	20,000	\$	3,000	\$	500
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# **APPENDICES**

# FIVE-YEAR CAPITAL IMPROVEMENT PLAN ANDOVER BOARD OF EDUCATION

BUILDING SYSTEM	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
<b>WATER SYSTEM</b>					
• Water softener system	\$10,000	\$10,000			
• New piping into boilers	\$ 5,000	\$ 5,000			
• Replace boilers				\$20,000	\$20,000
<b>HVAC (Heating/Cooling Systems)</b>					
• Conduct energy audit	\$10,000	\$10,000	\$15,000 (per audit)	\$15,000 (per audit)	\$15,000 (per audit)
• Replace two (2) AC units		\$10,000	\$10,000		
• Replace actuators		\$ 5,000	\$ 5,000		
<b>ELECTRICAL SYSTEMS</b>					
• Replace elevator panel	\$12,000	\$12,000			
<b>BUILDING</b>					
• Exterior					
○ Door replacements	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
• Interior					
○ Door replacements (security)		\$ 2,500	\$ 2,500		
○ Gym locker room upgrades	\$ 5,000				
<b>PLUMBING</b>					
• Two (2) water fountain replacements		\$ 2,000			



## Grant and Other Revenue Sources

<b>Fiscal Year</b>	<b>School Readiness</b>	<b>Smart Start Ops</b>	<b>Smart Start Capital</b>	<b>REAP</b>	<b>Title I</b>	<b>Title II</b>	<b>Title IV</b>	<b>IDEA 611</b>	<b>IDEA 619</b>	<b>Competitive Schools</b>	<b>Safety</b>	<b>Total Grants</b>	<b>Town ECS</b>	<b>Pre K Tuition</b>
<b>2017-18</b>	100,800	65,000	75,000	35,063	34,227	4,168	10,000	51,978	3,561	3,881	39,283	422,961	2,023,681	55,807
<b>2018-19</b>	100,800	65,000		28,064	26,771	4,825	10,000	49,077	3,421	3,881		291,839	2,132,347	153,668
<b>2019-20</b>	100,800	65,000		16,423	14,014	3,656	10,000	47,202	3,462	3,881		264,438	2,064,995	90,817
<b>2020-21</b>	100,800	65,000		15,000	16,245	3,628		45,475	3,485	3,881		253,514	1,997,657	90,000

## Anuover Board of Education Chart of Account Guidelines

A chart of accounts is used to capture financial information and record it in the general ledger or GL so it can be summarized in various meaningful ways through the use of reports. A chart of accounts is needed to purchase items either by creating requisitions and purchase orders through the procurement system. A chart of accounts is also needed to record budgets for revenues and expenses.

Reports can be generated from recorded financial transactions and can include budget information. These include reports to compare budget to actual, to show individual transactions or summarized transactions, and to list open purchase orders.

The Board of Education GL chart of accounts contains five segments of financial information about revenues, expenses, assets, and liabilities. These five segments make up the GL chart string; so each chart string holds up to five pieces of information about a transaction.



### What does each General Ledger segment tell us?

The first segment – type of transaction-defines what type of transaction it is:

- 1 Expense (most common)
- 2 Revenue
- A Asset
- E Equity
- L Liability
- R Revenue Control
- X Expenditure Control

The second segment – fund- distinguishes between a:

- 002 Board of Education fund (most common)
- 005 School Lunch
- 009 Grant fund

The last three segments-object, function and program-captures financial information about programs and services. The objects, functions and programs described in this document relate to Board of Education accounts. Grant fund accounts do not necessarily follow the same logic.

Objects are three digit descriptors of classes of expenses:

- 1XX Salary and wages
- 2XX Employee benefits
- 3XX Purchased Professional and Technical Services
- 4XX Purchased Property Services
- 5XX Other Purchased Services
- 6XX Supplies (including utilities)
- 7XX Furniture, Fixtures and Equipment
- 8XX Other/Miscellaneous

Function is a four digit descriptor of a division. The State Department of Education annual financial report (ED001) requires expenses to be reported by many of the divisions described.

Program is a four digit descriptor that can represent an additional level of transaction ownership – operating units within the school.

An example of the account number for educational supplies for a fourth grade class would be:

1-002-610-1000-0024

# Objects

## (1XX) Salaries

Amounts paid to employees both permanent and temporary

- 101 Certified Teachers Salaries
- 102 Instructional Assistants Salaries
- 103 Substitutes for Teacher
- 106 Substitutes for Instructional Assistants
- 108 Clubs & Coaching Wages
- 109 Summer School & Tutoring Wages
- 110 Support Staff (Non-Instructional Wages)
- 111 Administrative Non-Instructional Wages
- 130 Overtime Wages

Secretarial, Custodial, Nurse, Business Mgr  
Superintendent, Principal

## (2XX) Benefits

Amounts paid on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the personal Services.

- 210 Group Life & ADD, and Disability Insurances
- 220 FICA (Social Security) & Medicare
- 230 Pension
- 240 Retirement Payouts
- 250 Tuition Reimbursement
- 260 Unemployment
- 280 Medical & Dental Insurances
- 290-299 EFS benefit allocation

## (3XX) Purchased Professional and Technical Services

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are services of architects, engineers, auditors, medical doctors, lawyers, consultants, accountants, etc.

- 310 Administrative Services
- 320 Professional Educational Services
- 330 Training & Development Services
- 340 Other Professional Services
- 350 Technical Services

Board Clerk  
Social Services, OT, PT, Behavior, etc.  
  
Doctor, auditor, lawyers  
Musical instrument repairs, payroll service

**(4XX) Purchased Property Services**

Expenditures for services to operate, repair, maintain and rent property owned and/or used by the school. These are payments for services performed by persons other than employees. Expenditures include: Rentals – cost for renting or leasing equipment; Repair and Maintenance services – including contracts and agreements covering the upkeep of buildings and equipment; and Construction Services – payments for heating and ventilation systems, electrical systems, plumbing systems or other service systems in the building. Utility services such as cleaning service, disposal service, snow plowing, lawn care, etc. would be included in this category.

- 420 Cleaning
- 430 Maintenance
- 440 Rental
- 442 Lease

**(5XX) Other Purchased Services**

**Amounts paid for services rendered by organizations or personnel not on the payroll.**

- 510 Student Transportation
- 530 Communication
- 540 Other Purchased Services
- 560 Tuition
- 580 Travel

Expenditures for transporting pupils to and from school and other activities. Included are such items as bus rentals for field trips and payments to drivers for transporting handicapped children.

Payments for services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and fax services as well as postage machine rental and postage.

All other payments for services rendered by organizations or personnel not on the payroll. These include: Insurance Costs (other than employee benefits) – payments for all types of insurance coverage including property, liability, and fidelity; Printing – publication costs; and Advertisement – any expenditures for announcements in professional publications, newspapers or broadcast including personnel recruitment, legal ads, and the purchase and sale of property.

Expenditures to reimburse other educational agencies for instructional services to students.

Expenditures for transportation, meals, hotel and other expenses associated with staff travel.

**(6XX), Supplies**

Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

- 610 Supplies
- 611 Supplies – ELA
- 612 Supplies – Math
- 613 Supplies – Science
- 614 Supplies – Social Studies
- 622 Electricity
- 623 Propane Gas
- 624 Oil/Heating
- 625 Gasoline
- 629 Diesel
- 640 Books/Periodicals
- 641 Books/Periodicals – ELA
- 642 Books/Periodicals – Math
- 643 Books/Periodicals – Science
- 644 Books/Periodicals – Social Studies
- 650 Small Equipment (less than \$5,000 per unit)

**Furniture, Fixtures, and Equipment**

Expenditures for acquiring fixed assets, including improvements of ground, initial equipment, additional equipment and replacement equipment with a value in excess of \$1,000 per unit.

- 730 Equipment
- 733 Furniture/Fixtures

**Other Objects**

Amounts paid for goods and services not otherwise classified above.

- 810 Dues, Subscriptions, Entry Fees
- Miscellaneous



# Functions

0000	Unspecified	
1000	Specific to education	
1200	Special Education	
2120	Student Support Services	Counseling, Therapy, Psychologists, etc
2130	Health	Related to Nursing function
2140	Psychological Services	
2150	Speech & Audio Services	
2160	Occupational Therapy	
2170	Physical Therapy	
2190	Other Support Services	AHM
2210	Staff Development	
2212	Curriculum Development	
2213	Instructional Staff Training	replaces 2210
2220	Media/Library	
2230	Instructional Technology	
2240	Assessment & Testing	
2310	Board of Ed/District	
2320	Superintendent's Office	
2410	Administration	Principal's Office
2490	Student Activities	Field trips, speakers, school wide events
2510	Fiscal Services	
2530	Printing, Publishing, and Duplicating	directories, manuals, bulletins, newsletters, notices
2560	Public Information Services	disseminate information (mail, website, etc.)
2570	Personnel Services	payroll, non-instructions staff training
2580	Admin Technology Svcs	network, data collection, backup
2610	Building Operations	Activities concerned with keeping physical plant clean and ready for daily use. They include HVAC systems and minor repairs.
2620	Building Maintenance	Activities associated with keeping buildings at an acceptable level of efficiency through repairs and preventative maintenance.
2630	Grounds	
2660	Security	
2670	Safety	
2700	Student Transportation	
3100	Food Service	Lunch program
3220	Student Activities	replaced by 2490

## Program

0000 Unassigned  
0001 Reading  
0002 World Language  
0003 Physical Education  
0004 Music  
0005 Art  
0006 Media/Library  
0007 Math  
0008 Speech  
0009 Special Education  
0019 Pre School  
0020 Kindergarten  
0021 1<sup>st</sup> Grade  
0022 2<sup>nd</sup> Grade  
0023 3<sup>rd</sup> Grade  
0024 4<sup>th</sup> Grade  
0025 5<sup>th</sup> Grade  
0026 6<sup>th</sup> Grade

0000 PreK Regular Tuition  
0119 PreK School Readiness  
0219 PreK Smart Start

2621 Facility – HVAC (Furnace, thermostat, boiler, burner, etc.)  
2622 Facility – Equipment (motors, fire, clock, phones, audiometer, fire extinguishers, security, generator, elevator, etc.)  
2623 Facility – Interior (electrical, plumbing, water system, asbestos, locks, gym floor, etc.)  
2624 Facility – Exterior  
2625 Facility – Cleaning (carpets, septic, rubbish removal, insect)

9998 EFS allocation reporting  
9999 ECS Excess Cost Sharing

## AES BOARD OF EDUCATION GOALS

GOAL	2018-2019	WHAT HAPPENED 2018-2019	2019-2020
<b>I. STUDENT LEARNING</b>			
<ul style="list-style-type: none"> <li>Curriculum</li> </ul>	<ul style="list-style-type: none"> <li>-Continue to develop balanced Literacy Plan for Gr. K-6</li> <li>-Implement and measure grading rubrics</li> <li>-Introduce Foundations at K-2; all K-3 teachers and special ed. receive training</li> <li>-Start Words Their Way in Grade 6</li> <li>-Continue to develop NGSS-aligned Units in Grades K-6 and integrate into Makerspace (CREC purchase)</li> </ul>	<ul style="list-style-type: none"> <li>-Reading, Writing, Spelling &amp; Phonics fully implemented</li> <li>-All grading rubrics created; student data being reported</li> <li>-Foundations fully implemented at K-2; Grade 3 only implemented cursive handwriting portion</li> <li>-Words Their Way implemented in Grade 6; teachers identified greater need for vocabulary &amp; word strategies</li> <li>-Staff professional development through CREC in March 2019 on NGSS Units; Makerspace integrated into Science Units and curriculum map created</li> </ul>	<ul style="list-style-type: none"> <li>-New Grammar component being added to specific grade levels as a pilot program</li> <li>-Principal to collect goals from all teachers</li> <li>-Completion of staff training &amp; full implementation of Foundations at Grades K-3</li> <li>-Grade 6 moving to Vocabulary-Wise program; Grades 4 &amp; 5 using Words Their Way; Grades 2 &amp; 3 using Foundations for their Spelling instruction</li> <li>-Professional development time allotted for NGSS; continue developing school-wide curriculum map</li> </ul>
<ul style="list-style-type: none"> <li>Personalized Learning</li> </ul>	<ul style="list-style-type: none"> <li>-Schedule Makerspace beginning with Grades 4-6, followed by lower grades</li> <li>-Refine SST Referral Process</li> <li>-Modify Preschool Screening to address Child Find Reqs.</li> <li>-Utilize resources to meet the needs of behaviorally challenging students</li> <li>-Coordinate programs/activities with RHAM (6<sup>th</sup>/7<sup>th</sup>)</li> <li>-Para training in Behavior Support Strategies</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed</li> <li>✓ Completed</li> <li>✓ Completed</li> <li>✓ Completed</li> <li>✓ Completed</li> </ul>	<ul style="list-style-type: none"> <li>-All K-6 classes use Makerspace</li> <li>-Continue to coordinate programs/activities with RHAM (6<sup>th</sup>/7<sup>th</sup>)</li> </ul>
<ul style="list-style-type: none"> <li>Reporting Student Learning</li> </ul>	<ul style="list-style-type: none"> <li>-Adjust standards-based report card after pilot year</li> </ul>	<ul style="list-style-type: none"> <li>-Grade 6 report cards included both letter grades and standards; classroom teachers explained standards reporting during fall conferences</li> </ul>	<ul style="list-style-type: none"> <li>-Grade 6 report cards will return to standards-only reporting</li> </ul>
<ul style="list-style-type: none"> <li>Instructional Technology</li> </ul>	<ul style="list-style-type: none"> <li>-Share and edit documents using Google Docs and Google Classroom</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed</li> </ul>	
<b>II. SCHOOL OPERATIONS</b>			
<b>A. Facilities</b>			
<ul style="list-style-type: none"> <li>Planning</li> </ul>	<ul style="list-style-type: none"> <li>-Explore feasibility of providing empty school space to Town of Andover</li> </ul>	<ul style="list-style-type: none"> <li>-MOA signed by BOE &amp; Town</li> </ul>	<ul style="list-style-type: none"> <li>-Cooperation between BOE &amp; Town to coordinate space usage; continue classroom relocation as needed</li> </ul>
<ul style="list-style-type: none"> <li>Security</li> </ul>	<ul style="list-style-type: none"> <li>-Upgrade water system</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed</li> </ul>	
<b>B. Student Information System</b>	<ul style="list-style-type: none"> <li>-Utilize Parent Portal for student and parent demographic &amp; emergency information</li> <li>-Implement Frontline Education Platform</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed</li> <li>✓ Completed</li> </ul>	<ul style="list-style-type: none"> <li>-Develop a district policy regarding the use of an exclusionary time out</li> </ul>
<b>III. BUDGET</b>			
<ul style="list-style-type: none"> <li>Appropriate Funding</li> </ul>	<ul style="list-style-type: none"> <li>-Budget savings through energy efficiency</li> <li>-Assess staffing needs</li> </ul>	<ul style="list-style-type: none"> <li>✓ LED Gym Completed</li> <li>✓ Completed</li> </ul>	<ul style="list-style-type: none"> <li>-Explore additional energy efficiency opportunities</li> <li>-Budget adequately to address declining enrollment</li> <li>-Hire additional Grade 4 teacher</li> </ul>