

**COMMITTEE TO REVIEW THE BUDGET PROCESS
FINAL REPORT**



OCTOBER 31, 2023

Timothy Ryan, Chairman

Michael Brawner, Vice-Chairman

TABLE OF CONTENTS

<u>SECTIONS</u>	<u>PAGE</u>
I. Introduction	3
II. Committee Charter	4
III. Committee Composition	5
IV. Timeline	6
V. Process for Execution	6 - 7
VI. Working Group Reports	8- 11
VII. Results	12-18
VIII. Conclusions	19

APPENDICES

- A. Town Council Resolution Establishing a Committee to Review the Budget Process (rev.1), dated June 28, 2023
- B. Working Group A - Ledyard Services Spreadsheet- Final (incl transportation breakout) Mayor edits 9-14-23- PW highlights (3)
- C. A1 - Comparison of Reserve Accounts vs Bonding 10-18-2023 at 1949pm
- D. A2 - Reserve Funding Comparison Tool
- E. Working Group C – Guidance for Negotiation and Execution of Contracts. CRBP Recommendations for Town Council Bargaining Procedures as of 10-23-2023
- F. Town Ordinance for Purchasing #200-001 (rev.1) effective 1/27/2022
- G. BOE Contract Policy #3324.1
- H. BOE Purchasing Policy # 3320
- I. BOE Purchasing Procedures Guidelines for Bids and Quotes Regulation #3320
- J. (J-1 –J-9) Working Group D - Template for Submission of the Annual Budget
- K. Report to the Town Council of the Committee to Transform the Budget Process; Dated October 3, 2016

1) INTRODUCTION

The Ledyard Town Council recognizes the burden that the State's financial situation has imposed on municipal budgets and its taxpayers by reducing municipal aid funding and by imposing mandates on cities and towns. The Town Council recognizes the need to examine alternative budgeting methods such as a Zero-Based Budget Practice.

In response to this concern, in 2016 the Town Council established a Committee to Transform the Budget Process (CTBP); comprised of nine (9) regular members, all were appointed by the Town Council with the following representation:

- a) Town Council Finance Committee Chairman
- b) Town Council Chairperson
- c) One additional Member of the Town Council
- d) Two Members from the Board of Education
- e) Four Members from the Community-at-Large

In addition, the Mayor and Superintendent of Schools, or their designees, served as ex-officio members.

A copy of the report issued by the 2016 Committee is provided in Appendix K .

Since that time, extraordinary economic circumstances, partially triggered by the COVID-19 pandemic, have caused historic inflation and material shortages, further straining limited municipal resources.

In 2023, the Town Council decided to establish a new Committee to Review the Budget Process (CRBP) to not only audit progress on recommendations made in the 2016 report, but to also make further recommendations for improving the efficiency of municipal services and/or operations.

The CRBP is comprised of nine (9) regular members, and all were appointed by the Town Council with the following representation:

- a) Town Council Finance Committee Chairman
- b) Town Council Chairperson
- c) One additional Member of the Town Council
- d) Two Members from the Board of Education
- e) Four Members from the Community-at-Large

In addition, the Mayor and Superintendent of Schools, or their designees, served as ex-officio members.

2) COMMITTEE CHARTER

The CRBP was chartered to perform the following tasks:

- a) To review, research and determine the following:
 - i) The services the community provides to its residents;
 - ii) Whether the services/programs are mandatory relative to the role of local government.
 - iii) How effectively the community provides its services/programs to its residents.
 - iv) The funding source(s) that pay for services/programs the community provides to its residents.

In addition, the CRBP was tasked to review all currently contracted services in the context of (1) through (3) above.

- b) To review all department operations, all municipal and school buildings and grounds, the purchase of commodities, and the utilization of staffing/cross training in order to promote municipal consolidation efforts and provide recommendations;
- c) To provide guidance and recommendations relative to the negotiation and execution of contracts related to municipal consolidation of departments, services and/or shared services to meet the General Government and Board of Education's operational and mandated requirements;
- d) To recommend a budget process, format and outline for the General Government and Board of Education to consider for implementation with the development of the Fiscal Year 2024/2025 Budget that would include detailed data such as:
 - i) Projected line-item cost estimates for Fiscal Year 2024/2025;
 - ii) Capital Improvement Plan/Initiatives/Funding Sources;
 - iii) Trends in salaries, maintenance, and operational costs;
 - iv) Demonstrated efforts for efficiencies and reductions;
 - v) Plans to address the increase in student population/enrollment and space needs;
 - vi) Recommendations to address anticipated loss of Municipal Aid Revenues due to the State's finance crisis and projected budget deficits; and
 - vii) Ways to address current and anticipated future State mandates.

A copy of the Town Council Resolution Establishing the Committee to Review the Budget Process is provided in Appendix A.

3) COMMITTEE COMPOSITION

The appointed members were as follows:

<u>Name Office</u>	<u>Affiliation</u>
Michael Brawner – Vice Chairman	Board of Education, Finance Committee, Chairman
Minna DeGaetano	Community Member at Large
Kevin Dombrowski	Town Council, Chairman
Terry Jones	Community Member at Large
Joanne Kelley	Board of Education
Earl (Ty) Lamb– Secretary	Community Member at Large
Beth Ribe	Community Member at Large
Bill Saums	Town Council, Finance Committee Chairman
Tim Ryan, Chairman	Town Council, Finance Committee Member

Ex-Officio Members:

Mayor Fred Allyn, III
Superintendent of Schools Jason Hartling

4) TIMELINE

The Town Council made the formal appointments to CRBP at its June 28, 2023 meeting, and the appointees were notified by letters dated June 29, 2023 of their appointments that were to be for a four-month term.


An organizational meeting was conducted on July 25, 2023. The CRBP members agreed to begin the following week, on August 8, 2023 and to meet at least every two weeks through the summer/fall. That permitted eight meetings before the end of the term of appointment on October 30, 2023.

5) PROCESS FOR EXECUTION

At their organizational meeting, the CRBP reviewed the four main tasks they had been assigned. (Refer to Section II, Committee Charter). Specific tasks included:

- a) To review the Budget *Transformation* Committee Final Report dated October 16, 2016, along with the goals and objectives that have been implemented to-date.
- b) To review, research, and determine the following:
 - i) The services the Town and Board of Education provide to residents
 - ii) Whether the services/programs are mandatory relative to the role of local government
 - iii) How effectively the Town and Board of Education provide services/programs to residents
 - iv) The funding sources(s) that pay for services/programs the community provides to its residents
 - v) Review all contracted services
- c) To review all department operations, all municipal and school buildings and grounds, the purchase of commodities, and the utilization of staffing/cross training in order to promote municipal consolidation efforts and provide recommendations.
- d) To provide guidance and recommendations relative to the negotiation and execution of contracts related to municipal consolidation of departments, services and/or shared services to meet the General Government's and Board of Education's operational and mandated requirements.

The Committee decided that to achieve the identified goals, the emphasis needed to be on the following four overarching areas, which would be executed by the following working groups:

- 
- a) **Working Group A** - Services and Funding - Mandatory Services/Programs and Cost Per User/Cost Per Capita; for potential savings and efficiency.
- i) Mike Brawner
 - ii) Minna DeGaetano
 - iii) Terry Jones
 - iv) Beth Ribe
 - v) Bill Saums- Group Leader
- b) **Working Group B** - Operations, Buildings, Grounds, Purchasing, and Staffing. Review operations for consolidation opportunities.
- i) Kevin Dombrowski
 - ii) Joanne Kelley
 - iii) Earl (Ty) Lamb
 - iv) Tim Ryan- Group Leader
- c) **Working Group C** - Guidance for Negotiation and Execution of Contracts.
- i) Mike Brawner-Group Leader(?)
 - ii) Minna DeGaetano
 - iii) Kevin Dombrowski
 - iv) Tim Ryan
 - v) Bill Saums
- d) **Working Group D** -Budget Format Development and Communication.
- i) Kevin Dombrowski
 - ii) Terry Jones
 - iii) Joanne Kelley – Group Leader
 - iv) Earl (Ty) Lamb
 - v) Beth Ribe

Each member of the working groups took on assignments and shared their progress at each regular meeting.

6) WORKING GROUP REPORTS

a) Working Group A - Services and Funding - Mandatory Services/Programs and Cost Per User/Cost Per Capita; for potential savings and efficiency.

Working Group A, led by Bill Saums and staffed by Terry Jones, Beth Ribe, and Minna DeGaetano began by reviewing the list of services, costs, and recommendations from the 2016 Committee to Transform the Budget Process. The Mayor and Superintendent added columns with notes to update the committee on current cost and the status of previous recommendations and current updates relating to each line item. It was noted that Visiting Nurses and after school buses had been removed as the result of a budget reduction in previous cycles. Bill Saums identified and added the following services:

- i) Roadside mowing (seasonal)
- ii) Paving (contracted)
- iii) Tree removal (\$18,000)
- iv) Streetlight Maintenance (LEDs installed; \$1,500)
- v) Facilities upkeep (\$86,000)

Working Group A discussed briefly how to proceed. It was suggested to focus on “low hanging fruit” services/programs that would receive greater community acceptance/buy in, provide a reasonable argument for initiating changes/improvements to the program/services and, in so doing, provide tangible savings/benefits to taxpayers. Based on the input received by the committee, it was clear that ongoing work was already being done to find cost savings for services provided. It was decided to focus on the services the Town wasn’t required to provide. The top three dollar amounts for services the Town does not have to provide are as follows:

- vi) Garbage / Recycling collection (\$1,130,500)
- vii) Library programs (\$596,808)
- viii) Parks and Recreation facilities (\$489,806)

Recognizing there were limited opportunities for cost savings without eliminating services the committee also decided to take a macro vs. micro approach and look at cost saving opportunities in the following areas:

- i) Garbage/Recycling
- ii) Housing/Open Space/Farming
- iii) Grants, specifically hiring of a grant writer
- iv) Capital Improvement Plan Funding

b) Working Group B - Operations, Buildings, Grounds, Purchasing, and Staffing. Review operations for consolidation opportunities.

Working Group B, with input from the Town and BoE staff, reviewed the potential to share (between the town and BoE) or privatize the following:

- i) BoE Snow Removal (Privatization): It was found that the BoE uses the same trucks and staff for snow removal (and other winter operations) that are used for their facilities and grounds maintenance during the rest of the year. As such, privatizing snow removal would not provide any economic benefit.
- ii) BoE Grass cutting and Facilities Ground Maintenance (Privatization): As discussed above, privatization of this area of responsibility would also necessitate privatization elsewhere, potentially negating any cost savings to be gained over what is already an efficiently sized operation.
- iii) Office Supplies and General Purchasing (Sharing): The committee learned that the BoE and Town have tried to implement Purchasing Plans in the past, but found that the savings were not significant in scope, due to the efficiency of today's logistics technology (ordering online and expedient delivery). However, the committee did think there may be some opportunity vis-a-vis the bulk purchase of standardized goods like printing paper in support of both the Town and BoE.
- iv) Human Resources and Finance Staffing (Sharing): The committee explored the idea of sharing responsibilities within these two administrative areas, and while there are a number of differences at the working level regarding these areas between the Town and Board of Education, there may be some joint type of oversight possible. Further investigation would be needed to determine whether this would provide an opportunity to reduce staff or for cost savings.
- v) Information Technology (Sharing): While the town maintains a small (3 FTE) staff for IT and Cyber-Security needs, the committee found the BoE currently outsources these efforts due to the scale of their operations (much larger than the town). There may be an opportunity for the Town to also outsource for IT and Cyber-Security needs, but it was not immediately apparent that there would be any cost savings by doing so. Related, it was found that the town has purchased Cyber-Security Insurance, which also covers the BoE.

In general, the efforts of Working Group B revealed that the current operations of the town and BoE were, in general, lean and efficient, while also managing to maintain an acceptable quality of service. As such, while there are areas to explore further as part of the initiatives of the respective finance committees, as well as Joint Town Council-Board of Education initiatives, the committee would not expect any potential opportunities to be lucrative in terms of cost savings.

c) **Working Group C: Negotiations and Execution on Contracts Process for Execution**

Working Group C began by discussing the current processes for negotiations and entering into contracts. They recognized that the General Government (GG) and the Board of Education (BOE) operate on extremely lean budgets, and there were limited opportunities for significant cost savings in services and operations changes. Taking a high-level approach, Working Group C felt the biggest risk to the budget was related to the **potential** “misappropriation” of funds when entering into high dollar contracts. Examples of misappropriation of funds could be entering into contracts that are written to protect the contractor/provider vs. the Town and end up costing the Town more than expected; fraud or abuse by entering into contracts with “favored” contractors or providers; or entering into contracts that have not been properly bid to ensure the lowest possible cost.

Working Group C began by inspecting the negotiation, contracting, and purchasing processes of the GG and BOE to identify internal controls that would ensure the GG and BOE were required to perform due diligence when entering into high dollar contracts.

- i) **Negotiations:** They found that the GG and the BOE had no formal written procedure for negotiating collective bargaining agreements. Although there is an informal process, there is not a formal written policy governing collective bargaining procedures. Bargaining strategy was not, and should not, be part of the procedure. However, requiring some key controls like Labor Attorney representation being present on behalf of the Town should be included. Recognizing that 80 percent of the budget is labor related, a single mistake or oversight in labor related contracts has the potential to materially affect the Town budget. Consequently, the current Town Council representative to bargaining practices wrote a draft of the current GG process and added a requirement that a Labor Attorney representing the Town shall be present at negotiations (Appendix E).

Working Group C inspected the GG Ordinance for Purchasing #200-001 (rev.1) effective 1/27/2022 (Appendix F) and noted there are key controls required, however, they are not clearly defined.

- ii) **Competitive Bid Process:** A competitive bid process is required for purchases over \$15,000. However, the “process” is only partially defined in the Town Charter, and there is no detailed policy definition of the competitive bid process. There is no requirement for what must be included in the Request for Proposal (RFP) or defined approval process, prior to it being posted, to ensure that a knowledgeable person has reviewed and approved the RFP. The Town Charter, Chapter VI, Section 4 (c) states, “*the Purchasing Agent, ...shall invite sealed bids or proposals, giving ten (10) days public notice thereof by publication at least once in a newspaper having circulation in the Town...All such sealed bids or proposals shall be opened publicly.*” In practice, the Town also posts bid proposals on the Town website but they are not required to do so by the Charter. The current requirements could be met in only six business days, less if there is a holiday, and only posted once in a newspaper. This may not be enough notice for multiple contractors or vendors to prepare an adequate proposal.

- iii) **Bid Waiver**: If fewer than three bids are received, a bid waiver approval by the Town Council shall be requested prior to award of the bid. Again, there is no detailed definition of what should be required to grant a bid waiver approval. There is no requirement that the Town Council conduct a review of the bid process to confirm it was followed or to inspect the contract to ensure it is in the best interest of the Town.
- iv) **Attorney Review**: While the Town does send contracts to the Town Attorney for review, it does not send ALL contracts for attorney review, for good reason. Some contracts are for small dollar amounts, but any contract can have terms and conditions that protect only the vendor, with the potential to expose the Town to liability and/or high legal costs. There are no clearly defined rules for which contracts should receive attorney review. Further, there is no written process for department heads, boards, commissions, committees, or authorities to sign off that they have reviewed the attorney's comments and agree, disagree, or recommend other changes the attorney may have missed. There is also no requirement for groups to request an attorney review, and their signing authority is not defined.

Working Group C reviewed the following Board of Education Policies and Procedures: Contract Policy #3324.1(Appendix G); Purchasing Policy #3320 (Appendix H); and Purchasing Procedures Guidelines for Bids and Quotes Regulation #3320 (Appendix I). As noted above, the BOE does not require Labor Attorney representation when negotiating collective bargaining. BOE Policy 3324.1 simply states, "*All contracts between the district and outside agencies shall be prepared under the supervision of the Superintendent or designee, and where appropriate, subject to approval of the legal adviser to the district.*"

BOE Policy 3320 – Purchasing, states, "*When procuring property and/or services under a Federal award, the Board will comply with relevant regulations in the Code of Federal Regulations, as described in 2 CFR § 200.318 through 2 CFR § 200.326*" but doesn't elaborate on key controls of the code. Some requirements mentioned in this section of code are:

- i) Avoiding conflicts of interest
- ii) Documenting rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price
- iii) Avoiding restrictive competition
- iv) Written procedures for procurement transactions
- v) Proposals must have a written method for conducting technical evaluations of the proposals received and for making selections

Policy 3320 – Purchasing, has a higher threshold than the GG for requiring a competitive bid process. Goods and services estimated to cost between \$15,000 and \$29,999 will be solicited from reasonable vendors, but legal advertising is not be required. Goods and services estimated to cost in excess of \$30,000 require formal bid procedures that include legal advertisements, solicitation from all reasonable vendors, sealed bids with a public opening, and evaluation of quotes/proposals.

BOE Purchasing Procedures Guidelines for Bids and Quotes Regulation #3320 has a defined bid process although it is vague. It doesn't require a minimum number of bids and doesn't mention anything about a Bid Waiver required when not enough bids are received.

d) Working Group D Budget Format Development and Communication.

Working group D, headed by Joanne Kelley and staffed by Terry Jones, Beth Ribe, Earl (Ty) Lamb and Kevin Dombrowski discussed and identified that the Budget information provided to the public needed to be understood by the average taxpayer. It was agreed that the Board of Education section of the Budget Booklet as currently constructed needs more data and narrative to achieve that goal. There were discussions about ClearGov and the lack of access and transparency to the public as well relative to the General Government budget.

Poor attendance at meetings and feedback from citizens did not indicate a lack of communication about budget matters to the public. We explored and documented all the methods of communication currently being utilized and explored ideas for additional avenues to keep the public informed in a timely manner.

Working Group D also discussed the separation of the BOE and Town Government budgets, sorting of the BOE expenses by building, and the budget timeline.

7) RESULTS AND RECOMMENDATIONS

a) Working Group A

Services and Funding - Mandatory Services/Programs and Cost Per User/Cost Per Capita; for potential savings and efficiency.

High-dollar services that the Town is not required to provide were identified as areas of potential savings. After discussing the Libraries and Parks & Recreation, the Working Group determined that there had already recently been cost saving changes and decided to only focus on the Trash and Recycling Program because of the opportunity it presented for cost savings and reduction of anticipated future increases. Working Group A also looked at additional areas in which they believed the town could have potential cost savings.

i) Garbage/Recycling

Working Group A researched and brainstormed how to address, initiate, and evaluate the service. A lot of history exists, and there are many ever-changing external factors that affect the cost of waste removal. Today's method of service is the culmination of years of evaluation and implementation on the part of the Town, and the committee supports the continued efforts of both the Mayor and the Public Works Director to

reduce our municipal waste stream. The Working Group found that the Town can provide Trash and Recycling services for less than it would cost individual households to contract for the same services, so removing it would not be an overall cost savings for tax payers. Reducing waste and getting higher quality recyclables is the focus for future cost reduction.

Currently the paper stream is one of the most valued recyclables, but it becomes contaminated in the single-stream recycling process with broken glass. Separating glass to enhance the value of the paper stream was identified as a possible area to save. It was estimated that shifting to weekly collection of recyclables alternating between paper/cardboard and everything else would cost approximately \$40K/year according to the most recent contract bid document. This increased fee would have to be evaluated against the potential for increased revenues from a more valuable recycling stream.

Organics account for approximately 25-27% of the waste stream. Working Group A discussed the viability of continuing discussions with the Southeastern Connecticut Regional Resource Recovery Authority (SCRRA) to contract with an outfit to compost organics and textiles and even discussed the possibility of hosting an organic composting facility, including the town impact (acres of land required, ability to produce high quality topsoil from recycling materials, eliminate town burden of handling, effect on the residents; odors, etc.). Further evaluation is required regarding the removal of organics and textiles from the waste stream.

ii) **Housing/Open Space/Farming**

Working Group A discussed the value of open space and how taxpayers might benefit from utilizing and expanding these spaces (open space costs taxpayers far less than residential or commercial uses. Increased home construction increases the burden on taxpayers to provide services. Providing age 55+ housing is an area of interest because that age group requires fewer services. The Town of East Lyme's Finance Department recently estimated that building 45 new houses on two properties would cost the town almost \$300,000 more in services than it would generate in property taxes each year. That finding was key in their decision to acquire property as open space.

A Penn State study in 2006/2007 surveyed selected towns in Pennsylvania and found that for each dollar of residential property taxes assessed annually, the municipalities spent between \$1.03 and \$1.48 for services, infrastructure, and education.

- *Pennsylvania State University College of Agricultural Sciences, Timothy Kelsey, Fiscal Impacts of Different Land Uses – The Pennsylvania Experience in 2006, 2007.*

In the 2010 Fact Sheet on Cost of Community Services Studies, American Farmland Trust compiled some nationwide figures from the past two decades showing an average cost of community services for residential land used to be \$1.16 for each dollar of revenue raised. This contrasts with \$.29 and \$.35 for commercial/ industrial uses and working/open lands, respectively.

- *Farmland Information Center, Cost of Community Services Studies Fact*

iii) Grant Writing

Working Group A discussed the benefit of increasing revenue and reducing cost by hiring a grant writer to target specific, town-wide, town-based projects, especially capital improvement projects, and felt this opportunity should be pursued further. A portion of the grant writer's compensation could be based upon the number of grants written, grants received, and savings achieved, or several other performance metrics. A grant writer could possibly be a part-time employee or be shared with another municipality.

iv) Capital Improvement Plan Funding

Working Group A noted that debt service in the current year is at \$4,403,850 of which \$1,138,382, or over 25%, is interest. While this is a large number, Ledyard is among the towns in Connecticut with the lowest amount of debt. The Town's capital plan outlines how large capital requests are funded, and how the town sets money aside each year to pay for future costs like fire apparatus and large trucks. Working Group A discussed how the town could further lower debt service by setting aside more funds for longer term projects like school roofs and building projects. If projects were funded with long-term future planning, Ledyard could reduce its annual debt service by approximately \$4 million, of which over \$1 million is interest. This is possibly the single largest tax reducing action the Town could take. On the other hand, to accomplish such a plan, taxpayers would have to pay off current debt services while at the same time funding future projects. This would mean an increase in the annual budget for several years prior to recognizing savings.

Working Group A performed a hypothetical cost analysis of a \$10 Million school project demonstrating the cost saving when using long-term capital planning vs. bonding. With bonding, the project would cost the Town \$10,702,628 even with 62% of the project cost reimbursed by the state due to the cost of interest charges borne by the taxpayers after short- and long-term bonding. The mil rate burden to the taxpayer would be between .5538 and .2963 for the short-term bonding and .2516 for the 20 years of long-term bonding.

If the same project were paid for with money set aside in capital reserves, the total cost to the taxpayer over the life of the project would be \$1,026,351. The mil rate burden each year to the taxpayers would be .2859 for 20 years prior to the project in this scenario but, because the Town would have funding allocated for the project, any State funding the Town received, the Town would get to keep. If reinvested in the reserve fund for the next project the mil rate for future projects would be close to nothing.

A summary of the findings and the full analysis detailing all of the assumptions is attached in Appendix C and a link to the Excel tool used to figure the difference is attached.

v) Working Group A Recommendations

Trash and Recycling: Develop a long-term strategy for implementation and return on investment in streamlining and enhancing the garbage and recycling.

(1) Evaluate whether a separate glass recycling stream would be cost effective.

- (2) Evaluate an organic composting facility and/or other opportunities for removing organics from the waste stream.
- (3) Educate residents on how they can keep costs low by separating and reducing trash.

Housing/Open Space/Farming: Evaluate and develop metrics for evaluation including population growth; costs of implementation; maintenance costs of programs; viability studies (either review existing or create new); taxpayer impact.

Grant Writer: Evaluate hiring a Grant Writer.

Capital Improvement Planning (CIP): Develop a strategy to reduce bonding and interest payments that are obligating funds that could otherwise be used to provide value to the Town.

- (1) Create a tool to analyze the cost difference between bonding vs. capital reserve funding for long-term projects (Appendix D-Titled: Excel: Reserving Funding Comparison Tool)
- (2) Develop and fund a robust long-term Capital plan to take advantage of interest vs. paying interest.

b) Working Group B

Operations, Buildings, Grounds, Purchasing, and Staffing. Review operations for consolidation opportunities.

i) Working Group B Recommendations

The following is a summary of the recommendations and areas that should be explored for potential savings. While the timeframe to implement any potential changes would be as soon as practical, it is recognized that the timeframe for implementation of some recommendations might need to accommodate specific circumstances, such as contract renewal dates.

In order of priority, the following three areas should be further explored for sharing and/or privatization:

- (1) Office Supplies and General Purchasing (Sharing)
- (2) Human Resources and Finance Staffing (Sharing)

(3) Information Technology (Privatization)

With regard to office supplies and general purchasing, there may be some opportunity vis-a-vis the bulk purchase of standardized goods like printing paper in support of both the Town and BoE.

While there are a number of differences at the working level regarding Human Resources and Finance Staffing between the Town and Board of Education, there may be some joint type of oversight possible. Further investigation would be needed to determine whether this would provide an opportunity to reduce staff or for cost savings.

With the BoE already outsourcing for IT and Cyber Security needs, there might be an opportunity for the town to follow suit, even though it was not immediately apparent that there would be any cost savings by doing so due to the relatively small size of the town operation.

The committee recommends that the items identified be added to the existing Joint TC-BoE Finance Meeting agendas for action and continued attention. It is recommended that the initial Joint Committee meeting be held in early December 2023 after the general elections are held.

c) Working Group C

Negotiations and Execution on Contracts Process for Execution

Working Group C felt there was opportunity to create or improve policies to better ensure that budgeted funds were contracted in the best interest of the Town and the BOE. The committee felt there should be clearly defined controls requiring that due diligence was performed at multiple levels prior to entering into high-dollar contracts. Clearly defined internal control processes will reduce the **potential** risk of misappropriating budgeted funds.

i) Working Group C Recommendations

Regarding the negotiation and execution of contracts, the committee recommends a “trust but verify” approach by amending and developing formal written policies for the GG and BOE to include clearly defined internal control requirements. The committee recommends strengthening controls over contracts, at minimum, in the following areas.

- (1) Develop a policy for negotiating collective bargaining agreements requiring that specific representation be present during negotiations. The Town and BOE SHALL be represented by an Attorney.
- (2) Amend Purchasing policies to include the following:
 - (a) Clearly defined policy for Competitive Bid process

- (b) Requirements for requesting and approving a Bid Waiver
- (c) Requirements governing the use of Attorneys

While it is expected that the GG and BOE are responsible stewards of budgeted funds, compliance with clearly defined policies will help to ensure due diligence has been performed. Contracts can be long, full of legal jargon, and confusing to individuals who are not proficient in specific topics. Policies with detailed internal control processes will reduce **potential** risk of costly mistakes or fraudulent activity.

The Town Council, Finance Committee, and Board of Education serve a key oversight function for operations of the Town and should adopt a “trust but verify” mentality.

d) Working Group D

Budget Format Development and Communication.

i) Budget Format Recommendations:

Working Group D found that the BOE Budget Document found on the BOE Website Ledyard.net already contains available narrative and info-graphics to achieve a clear and comprehensive explanation of the Board of Education Budget. The addition of these sections will provide a meaningful high-level summary document that could be provided to the public attending the Public Hearing in April, the Town Meeting in May, further dissemination to the town and on the town website.

The Committee was informed that the Town is already discussing changing from ClearGov as their preferred method of developing their budget for the reasons stated.

The Committee did not find a need to modify the budget timeline.

The Committee did not find any rationale for providing BOE financial data by building, considering we are a small district, none of our school buildings are alike, and the time and effort required to collect in this way would be cumbersome.

The Group also did not find any reason for the separation of the General Government and Board of Education Budgets.

Regarding the Budget document (Budget Booklet) that is annually disseminated to the public at the Public Hearing in April and at the Town Meeting in May the Group recommended that the following sections be added (Appendix J). This will ensure a meaningful, high-level summary document that is easily understood by the average taxpayer.

Page(s)	Section Title
5-9	Executive Summary
10-16	Expenditures Per Pupil
17-18	Budget Process
19-20	Budget Requests by Tier
21	Revenue
24-25	Projected Enrollment
27-29	Projected Staffing
52-57	Budget Details
3	Contingency Plan

Working Group D recommends the Budget timeline remain as is, and that the General Government and Board of Education Budgets remain as a combined budget.

ii) Communications Recommendations:

Working Group D addressed at length whether enough was being done to inform the public of budget hearings or the information on the voting on the budget. We found there are many platforms being utilized to communicate this information to the public such as:

- (1) The portals on the Town and BOE websites
- (2) EVENTS Magazine
- (3) Notice of Public Hearings
- (4) Public Hearings
- (5) Notification system available on Town Website (requires sign-up)

There was discussion about additional avenues to explore to advertise budget meeting and votes.

The working group recommends the addition of physical signage at prominent locations in Ledyard Center and at Route 12 in Gales Ferry. We also recommend the administrators of the Ledyard Community Resource Facebook group page be contacted and asked to allow, without comment, notices of public budget meetings, hearings and votes on this page which has over eight thousand members.

8) Conclusions

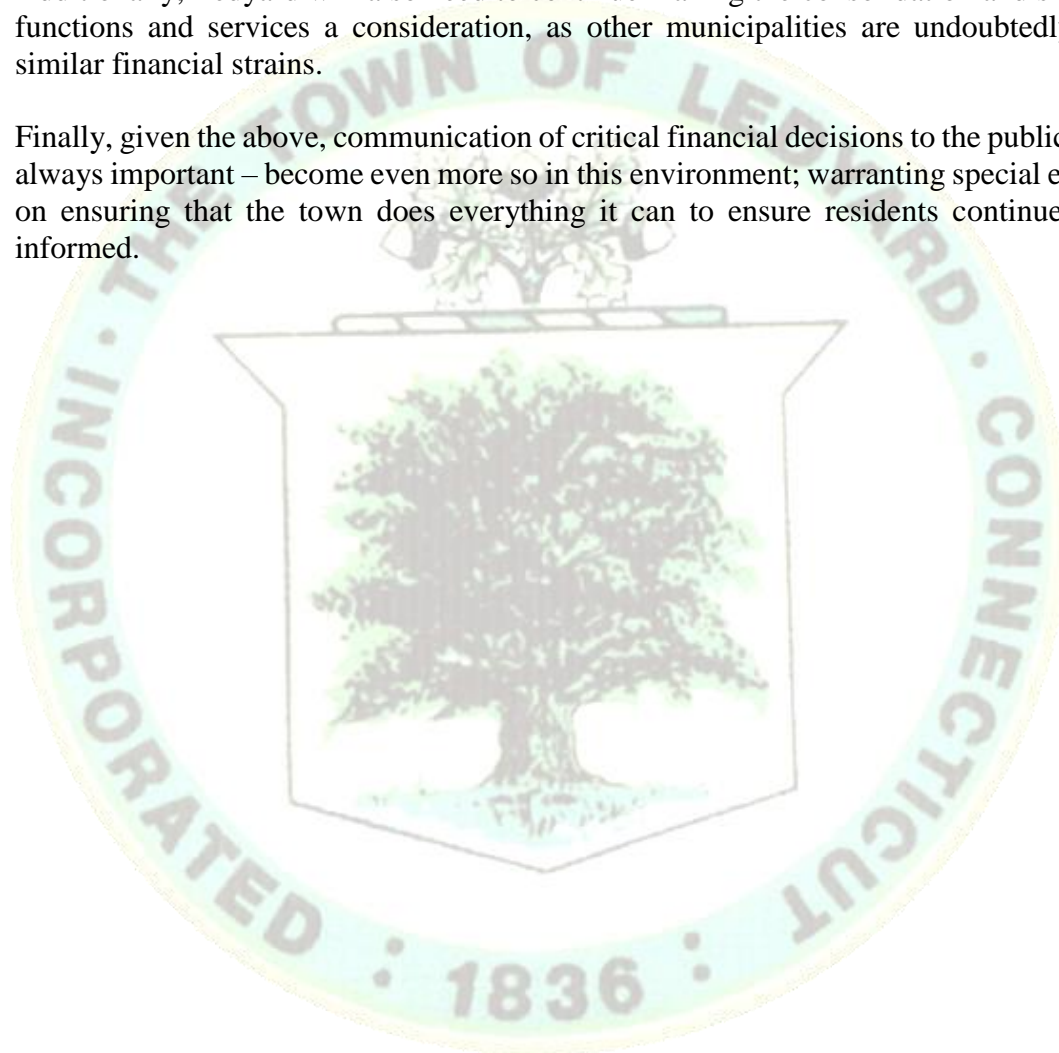
It is clear that, from a financial perspective, Ledyard has done a great job ensuring the town's operations and services are run in a lean and efficient manner. While there are opportunities to improve, they are evolutionary verses revolutionary in nature. In general, and absent of any significant changes to revenue or the tax base, the town should expect to

continue to need to be pragmatic and prudent in its financial decision making, especially given the current and expected continuing economic climate. Tough decisions have, and will continue to need to be made to ensure that critical services are maintained and Ledyard residents continue to receive good value for taxes paid.

Those tough decisions should, however, be subject to increased control practices to ensure every tax dollar is spent as wisely as possible, and in a manner that mitigates the town's exposure to potential fraudulent activity or activities that are not in the town's best interest.

Additionally, Ledyard will also need to continue making the consolidation and sharing of functions and services a consideration, as other municipalities are undoubtedly facing similar financial strains.

Finally, given the above, communication of critical financial decisions to the public – while always important – become even more so in this environment; warranting special emphasis on ensuring that the town does everything it can to ensure residents continue to stay informed.





APPENDICES

Appendix A

Res: 002-2023/Mar 22 (Rev. 1)

RESOLUTION ESTABLISHING A COMMITTEE TO REVIEW THE BUDGET PROCESS

WHEREAS: The Town Council recognizes the burden that the State's level funding has imposed on municipal budgets and its taxpayers by not keeping up with the rate of inflationary costs and by imposing unfunded mandates on cities and towns.

WHEREAS: The Town Council recognizes the need to examine alternative budgeting methods such as a Zero-Based Budget Practice for the implementation of the Fiscal Year 2024/2025 Budget preparation.

NOW, THEREFORE, BE IT RESOLVED: That there is hereby established a Committee to Review the Budget Process to be comprised of nine (9) regular members. All members shall be appointed by the Town Council with the following representation:

Town Council Finance Committee Chairman
Town Council Chairman
One additional Member of the Town Council
Two Members from the Board of Education
Four Members from the Community-at-Large

In addition, the Mayor and Superintendent of Schools or their designee serve as ex-officio members.

Regular members shall be appointed by the Town Council for a term of four-months. Members shall commence to serve their terms immediately upon appointment and shall serve until their successor has qualified or are removed by the Town Council.

Any vacancy on the Committee, other than by expiration of term, shall be filled for the unexpired portion of the term by the Town Council with priority given to maintain the structure above.

The Town Council may remove members for cause and fill the vacancy per Chapter IV, Section 6 of the Town Charter. Cause for removal shall include, but is not limited to, unexcused absence from three (3) consecutive regular meetings and any intervening duly called special meeting. It shall be the responsibility of the Chairman of the Committee to notify the Town Council when a member has not properly performed his duties.

The regular members of the *Committee to Review the Budget Process* shall elect a Chairman, Vice Chairman and Secretary. Any vacancy in any such office shall be filled by from its regular membership.

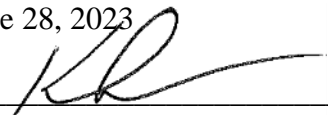
BE IT FURTHER RESOLVED: That the *Committee to Review the Budget Process* shall be authorized to:

- a) To review the Budget *Transform* Committee Final Report dated October 16, 2016 along with the goals and objectives that have been implemented to-date.
- b) To review, research, and determine the following:
 - (1) The services the Town and Board of Education provides to its residents.
 - (2) Whether the services/programs are mandatory relative to the role of local government.
 - (3) How effectively the Town and Board of Education provides its services/programs to its residents.
 - (4) The funding source(s) that pay for services/programs the community provides to its residents.
 - (5) Review all contracted services.
- c) To review all department operations, all municipal and school buildings and grounds, the purchase of commodities, and the utilization of staffing/cross training in order to promote municipal consolidation efforts and provide recommendations;
- d) To provide guidance and recommendations relative to the negotiation and execution of contracts related to municipal consolidation of departments, services and/or shared services to meet the General Government and Board of Education's operational and mandated requirements;
- e) To recommend a budget process, format and outline for the General Government and Board of Education to consider for implementation with the development of the Fiscal Year 2024/2025 Budget that would include detail data such as:
 - (1) Projected line item cost estimates for Fiscal Year 2024/2025;
 - (2) Capital Improvement Plan/Initiatives/Funding Sources;
 - (3) Trends in salaries, maintenance and operational costs;
 - (4) Demonstrated efforts for efficiencies and reductions;
 - (5) Plans to address the increase in student population/enrollment and space needs
 - (6) Recommendations to address anticipated loss of Municipal Aid Revenues due to the State's finance crisis and projected budget deficits.
 - (7) Ways to address current and anticipated future State mandates.

BE IT FURTHER RESOLVED: That within thirty (30) days of the appointment of this Committee that an Organization Meeting of said Committee shall be held at which members shall choose a Chairman, Vice-Chairman and a Secretary;

BE IT FURTHER RESOLVED: That said Committee shall submit recommendations to the Town Council, Mayor and Board of Education no later than October 27, 2023 for consideration for the fiscal year budget preparation.

Revised and Adopted by the Ledyard Town Council on June 28, 2023


Kevin J. Dombrowski, Chairman

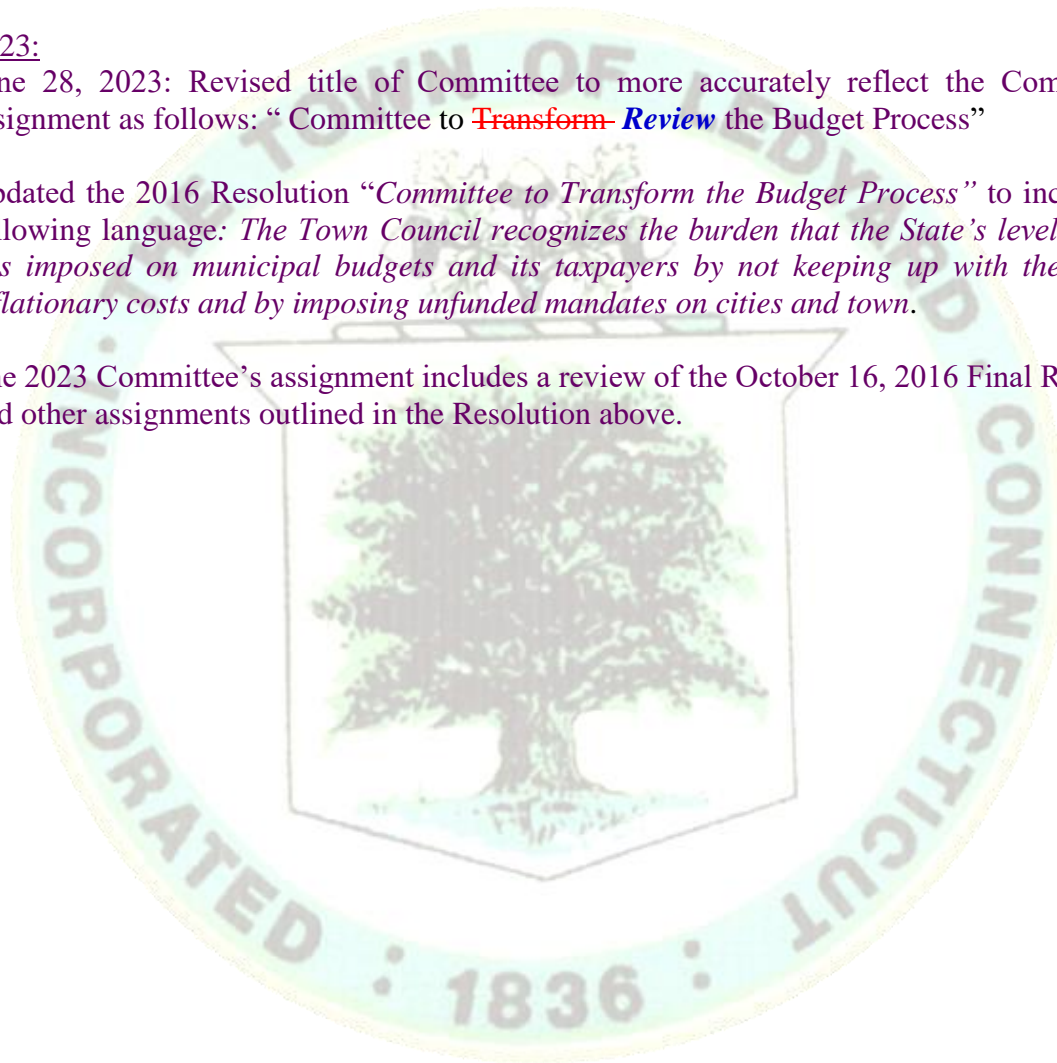
History: *Resolution Establishing a Committee To Transform The Budget Process*; Adopted June 8, 2016; Final Report submitted: October 16, 2016; Adopted: March 23, 2023.

2023:

June 28, 2023: Revised title of Committee to more accurately reflect the Committee's assignment as follows: "Committee to ~~Transform~~ *Review* the Budget Process"

Updated the 2016 Resolution "*Committee to Transform the Budget Process*" to include the following language: *The Town Council recognizes the burden that the State's level funding has imposed on municipal budgets and its taxpayers by not keeping up with the rate of inflationary costs and by imposing unfunded mandates on cities and town.*

The 2023 Committee's assignment includes a review of the October 16, 2016 Final Report and other assignments outlined in the Resolution above.



Appendix B

Working Group A

Mayor's Spreadsheet with Edits

Town Services	Rank (1-5)	Mandated?	Shared?	Notes	Cost in FY 16	Cost in FY 24	Is this a service we need to provide?	Can we live w/out gov't providing?	Continue to provide at lesser level?	Can this be privatized?	Share regionally? BoE?	Ideas to provide more efficient/effective?	NOTES 2023
Dispatch services	1			Possible regional opportunity	(\$326,836)	(\$634,801)	YES	NO	NO	YES	YES- regional	currently regional w/Preston. More? Quinebaug	Not included is \$86,500 for Regionalization plus Preston fees.
Police protection	1			Could regionalize with Preston	(\$1,973,628)	(\$2,751,520)	YES	NO	NO	NO	YES- regional	negotiate w/ Preston, N. Stonington?	We presented to Preston. Not interested at this time.
Fire protection	1	NO		Two departments: Gales Ferry and Ledyard	(\$577,908)	(\$788,793)	YES	NO	NO	NO	YES	reduce apparatus. Share LFD, GFFD?	We have shared fleet plan and following.
Ambulance service	1			LVES service incl. paid F/T shift	(\$32,308)	(\$75,000)	NO	NO	YES	YES	YES	house one unit in GF, at least during storms? Add a driver?	Moved to AASI for \$75,000 annually for 15 years, saving \$133,000 annually.
Fire Marshal inspections	1				(\$82,852)	(\$98,314)	YES	NO	NO	NO	YES- regional	share with Preston?	
School nurses	1	YES			(\$331,449)	(\$332,476)	YES	NO	YES	YES	CURRENTLY SHARED	1 nurse to handle GFS/JWL (is this being done)? School health aids? Contracted service?	Nursing moving to BoE effective July 1, 2024.
Road maintenance	1				(\$700,000)	(\$1,096,885)	YES	NO	NO	YES	QUESTIONABLE	privatize guard rails, asphalt, sign repair/replace	We now contract for guard rails, asphalt and signage.
Snow removal	1			Full or partial privatization possible?	(\$466,896)		YES	NO	NO	YES	YES- BoE	single plowing operation, OR partially, then fully privatize. Plow Preston?	Not being considered at this time.
Registering voters	1	YES			(\$37,242)	(\$43,940)	YES	NO	NO	NO	NO	part-time registrars serving both towns?	
Operating polling places	1	YES		cost higher in Presidential years	(\$33,800)	(\$49,990)	YES	NO	NO	NO	NO	??	
Ledge Light Health District	1	NO		Currently part of a six town district	(\$110,232)	(\$116,400)	YES	NO	NO	YES	YES	Is there a more efficient system?	Choices are LLHD or Uncas Health. Both charge per capita
Tax assessments	1				(\$124,128)	(\$173,019)	YES	NO	YES	NO	YES	Seasonal P/T? Make asst. P/T? Share w/ Preston?	We now provide assessor services to Preston for a fee.
Tax collection	1				(\$122,995)	(\$144,648)	YES	NO	YES	YES	YES- REGIONAL	Share with Preston? N. Stonington? (Online, banks)	
Building inspections and permits	1	YES		Administer and enforce State building codes	(\$15,484)	(\$80,000)	YES	NO	YES	YES	YES- REGIONAL	Share with Preston? N. Stonington?	We tried a shared approach. Didn't work. Recently hired new, F/T inspector.
Emergency Planning (e.g., natural disaster)	1			Nuclear Grant pays for director	(\$27,386)	(\$20,450)	YES	NO	NO	YES	YES- REGIONAL	Share with Preston? N. Stonington?	
Fiscal control of public funds	1			Town Treasurer/ Finance Director	(\$101,462)	(\$87,760)	YES	NO	NO	NO	YES- BoE	Director and Two Asst. directors?	Not explored with BoE, combined Treasurer / Asst. Fin. Director
Parks and Recreation programs	2						NO	YES	YES	YES	YES	Corporate sponsorships? Unified grounds maintenance? JV w/Preston	Program fees flow through Internal Service Fund 8
Animal Control	2			Possible regional opportunity	(\$65,554)	(\$99,752)	YES	NO	YES	YES	YES-REGIONAL	Joint facility with Preston?	We explored regionalizing with Groton- cost was double what we pay.
Maintenance of historic buildings/properties	2			Sawmill, Nathan Lester, etc	(\$18,620)	(\$6,625)	YES	YES	NO	YES	NO	??	
IQM2	2			Meets FOI compliance requirements	(\$11,500)	(\$17,068)	YES	NO	NO	YES	YES	Updated platform for both BoE/ GG, +design	Now contracted with Legistar
Water service	2			Could be sold to Groton Utilities			YES	NO	NO	YES	YES	Convey service and infrastructure to GPU	Being considered by GU
Sewer service	2			Could be sold to Groton Utilities	(\$486,589)	(\$707,028)	YES	NO	NO	YES	NO	Convey service and infrastructure to GPU	Being considered by GU
Fire hydrant maintenance	2			Maintained by Groton Utilities		(\$14,400)	YES	NO	NO	YES	YES- SHARED	Contract with GPU to maintain, R&R	
Stodial care of public buildings / grounds	2						YES	NO	NO	YES	YES- Boe		
Grass cutting of public properties	2			Possible shared service			YES	NO	NO	YES	YES- REGIONAL, BoE	Overlay contract for all mowing, define areas	BoE staff has down time if not mowing in summer.
Maintenance of public buildings	2				(\$89,738)	(\$86,050)	YES	NO	NO	YES	YES- BoE	Combine GG/BoE for all facilities, add asst.	DOES NOT INCLUDE SCHOOL BLDGS, GROUNDS, CENTRAL OFFICE.

Human resources	2		NO	Previously a shared position	(\$108,347)	(\$91,950)	YES	NO	NO	NO	YES-BoE	Combine position	Preston wants to do this. New H/R Director in Ledyard, not ready to commit.
Town Services	Rank (1-5)	Mandated?	Shared?	Notes	Cost in FY 16	Cost in FY 24	Is this a service we need to provide?	Can we live w/out gov't providing?	Continue to provide at lesser level?	Can this be privatized?	Share regionally? BoE?	Ideas to provide more efficient/effective?	NOTES 2023
Planning	2				(\$74,193)	(\$95,270)	YES	NO	POSSIBLY	NO	YES- REGIONAL	Share with Preston? N. Stonington?	We don't have capacity for this due to work load.
enforcement of planning and zoning	2			CGS 124, Sec 8-1-813	(\$51,662)	(\$58,850)	YES	NO	NO	NO	YES-REGIONAL	Share with Preston? N. Stonington?	Preston and N. Stonington contracted with the COG for service (5-8 hrs/wk)
Visiting nurses	2				\$122,762	\$0	NO	YES	YES	NO	YES- REGIONAL	Share with Preston? N. Stonington?	Due to financial losses, VNA closed as of 7/1/23
Purchasing	2				0	0	YES	NO	NO	NO	YES- BoE	Immediate change to shared position with BoE	
Probate services	2	YES		Part of SE regional court 30	(\$5,172)	(\$10,575)	YES	NO	NO	NO	YES- is currently	??	Regional model per State.
Garbage / Recycling collection	2			No ability to take trash to dump anymore	(\$944,830)	(\$1,130,500)	YES	YES	NO	YES, IS NOW	NO	Add roll-off at landfill for recycling only, add carts, add commercial collection?	
Social services	2			Food pantry is quasi-private. Can Ledyard residents get these services in Norwich?	(\$105,005)	(\$103,971)	NO	YES	YES	YES	YES- REGIONAL	??	We currently provide building and \$3,500 /yr for utilities. Balance is donations.
MIS	2			Possible sharing with other towns? Outsource?	(\$251,895)	(\$348,245)	YES	NO	NO	YES	YES- BoE	combine staffing position	
Roadside mowing	#2			Privatized? Shared?	(\$29,857)		YES	NO	NO	YES	YES- REGIONAL	Contract roadside mowing, sell mower	
Maintenance of Town vehicles	2			Could be outsourced? Share with BoE?			YES	NO	NO	YES	YES-REGIONAL, BoE	Contract with nearby shop(s) to maintain, repair	We provide service for BoE vehicles. Shops provide high level service needs.
Senior transportation	2			Alternatives? Two vans, one car who maintains? (salary for driver)	(\$32,535)	(\$23,450)	NO	YES	POSSIBLY	YES	YES-REGIONAL	Schedule trips, use bus for 4+ users only	Following efficiency guidance
Services by Town Clerk	2			more services becoming available online	(\$33,226)		YES	NO	NO	NO	NO	Increase on-line offerings, reducing inhouse	Fee-based title searching online / Dog license renewals online.
Library programs	3			Two libraries in Town	(\$585,068)	(\$596,808)	NO	YES	YES	NO	POSSIBLY	Reduce hours of both, sharing staff between. Move to close GF?	Each library closed one day/ week
Parks and Recreation facilities	3				(\$433,931)	(\$489,806)	NO	YES	YES	NO	NO	??	Merged with Sr Center
Conservation of public lands	3				(\$3,050)	(\$3,575)	YES	NO	NO	NO	NO	Sell select parcels to create dedicated maintenance acct?	
Tree removal / pruning	3				(\$4,000)	(\$18,000)	YES	NO	NO	YES	NO	When needed, contract local tree service for work	Historically underbudgeted. Increased this FY
Catch basin cleaning	3			Possible outsource or share with Preston, etc	(\$24,225)		YES	NO	NO	YES	YES-REGIONAL, BoE	Contract to do for Preston? Sell truck and outsource?	Sold truck, contract service now.
Oversight of IWWC	3			Per State of CT CGS 22a-45	(\$45,020)	(\$26,800)	YES	NO	YES	NO	POSSIBLY	P/T IWWC official, share with Preston?	P/T shared position w/ Preston
Senior Housing	3			60 Kings Highway	0	0	NO	YES	YES	YES	NO	Can this be outsourced?	CHFA is oversight authority, Housing Authority CAN sell
Senior Center	3.5			underutilized, regionalize?	(\$109,005)	(\$106,736)	NO	YES	YES	YES	YES- REGIONAL	Share with Preston, Groton? Use in offhours for fee for use?	Merged with P&R, do share programs with Groton
Street Lighting	3	NO	NO	Town savings of \$680,000 over 20 yrs with LED's			YES	NO	YES	NO	YES- BoE	LED program to save \$680,000+ over 20 years, reduce repairs	LED Program completed.

Street sweeping	4			Selective sweeping? Share with nearby towns?	(\$29,882)		NO	NO	YES	YES	YES- REGIONAL	Sell Broom Bear? Keep and contract for service?	Sold sweeper. Purchased combo sweeper/CB Cleaner	
Economic development	4				(\$6,600)	(\$8,461)	NO	YES	YES	YES	NO	Ineffective. Let private enterprise make it happen		
Town Services	Rank (1-5)	Mandated?	Shared?	Notes	Cost in FY 16	Cost in FY 24	Is this a service we need to provide?	Can we live w/out gov't providing?	Continue to provide at lesser level?	Can this be privatized?	Share regionally? BoE?	Ideas to provide more efficient/effective?	NOTES 2023	
Senior programs	4			how well attended? Could Parks and Rec schedule events?			NO	YES	YES	YES	YES- REGIONAL	Share programs with Preston, Groton Seniors	We do piggyback on Groton programs as desired.	
Cemetery oversight	5				(\$2,000)	(\$2,000)	NO	YES	YES	NO	NO	Mostly volunteer work on historic cemeteries	Historic cemetery care must remain w/ volunteers	
Providing space for business incubator	5			Actively seek sale and put back on Grand List?	\$26,043	\$0	NO	YES	YES	YES	YES	Sell facility and recapture funds for future capital needs, ask for cash flow projection	Sold GF Landing, back on tax rolls as private biz incubator	
SEAT public transportation	5			Ledyard terminated membership 7/1/16	*(59,773)	0	NO	YES	NO	NO	NO	Ledyard is out. Less than 2 on and just over 2 off per day	Ledyard withdrew from SEAT	
Board of Education Service	Rank (1-5)	Mandated?	Shared?	Notes	Is this a service we need to provide or live w/out gov't providing?						Can this be privatized?	Share regionally? BoE?	Ideas to provide more efficient/effective?	
Transportation	1	YES		CGS 10-220(a)										
In-district students (non-SPED)	1	YES	No		\$1,968,203		YES		NO	NO	CURRENTLY IS			
SPED transportation	1	YES	NO		\$1,050,346		YES		NO	NO	YES			
Out of District (Magnet/Charter)	2	NO	YES	Fully funded by Grant funding	\$811,351		YES		NO	NO	POSSIBLY YES			Magnet Trans. Grant funds are \$111,800 per year currently
Out of District (Tech schools)	1	YES			\$103,964	NO	YES	YES	YES	YES	YES			
Vo Ag education	1	YES			\$547,287		NO	YES	YES	NO	CURRENTLY IS			Offset by tuition and State AGSCI grant
PD for certified staff	1	YES			\$90,453		YES	NO	NOT SURE	YES	YES			
Education in core courses	1	YES		Elementary, Middle, High	\$8,090,224		YES	NO	NO	NO				
Education in elective courses	1			Mandates around certain elective courses	\$3,109,114		YES		NO	YES	NO			Discontinue classes with enrollments under "X"
Grounds keeping services	1		NO	Some mandates regarding materials and services	\$48,057		YES	NO	NO	YES	YES- WITH TOWN			These costs are a subset of the custodial and maintenance costs below
Food service	1	NO		CGS 10-215(a) Apply if district provides. Minor amount from Repairs and Maintenance Most expenses from Food Service Fund	\$1,200		No	YES	MAYBE	CURRENTLY IS	DOUBTFUL			
Purchasing	1	YES	NO	Bids/Purchasing	\$6,000		YES	NO	NO	NO	YES- WITH TOWN			
Guidance	1				\$613,237 \$266,300		YES	NO	NO	NO	YES			
Fiscal control of public funds	1		NO								YES- WITH TOWN			
Afterschool clubs	2				\$85,157		NO		YES	YES	NO	POSSIBLY		Focus on enrollment
Special education	2	YES			\$6,581,837			YES		NO	POSSIBLY			Bill insurance for PT, etc.
Sports programs	2			Includes stipends, rentals, repairs, etc.			NO	YES	NO	NO	YES			Corporate sponsorships, booster clubs to help maintain
Music programs	2				\$621,035		YES		NO		YES			Allow donations to be directed solely to music?
	2				YES		NO							

Curriculum development	2	NO		Subset of professional development Could combine above	\$51,855		YES	NO	NO	Shared position with adjacent town or above. Contractual/subtowns?	YES- REGIONALLY See Line 28
Building Maintenance	2	NO	NO	with rest of town buildings	\$504,069		YES	NO		YES- WITH staff	contracted fees, repair supplies, for in TOWN house maintenance
Resource center/library	2				\$371,094		YES	NO	NO	NO	NO
Late buses (currently not budgeted)	2			From last 2016-2017 budget estimate	\$62,383		NO	YES	NO	YES	NO Cut in 2016-2017 budget
Custodial service of school buildings											Includes all contractual obligations. OT primarily building usage, weekend usage, or substitute custodians. Supplies including both cleaning and paper supplies.
Tutoring	3		NO		\$1,046,570		YES	NO	NO	YES	YES- TOWN
	3			Homebound/Man dated SPED	\$47,280		YES	NO	NO	YES	NO Co-pay for tutoring?
<i>Other services currently shared :</i>											
1. Use of gyms and CO conference room by Park and Rec.											
2. Provide supplies for nurses which is a shared service											
3. Provide payroll services for all town employees											
4. Provide technical support for Park and Rec office.											
5. Share Munis software with town as requested.											
6. Provide maintenance of park and rec offices.											
7. Schools provide a space for morning/after school community daycare.											
RANKING METRIC											
1-Vital Includes Safety and Health											
2-Essential Service or Program											

APPENDIX C
Working Group A
A Comparison of the Use of Reserve Accounts vs. Bonding
for Long Term Capital Projects

In this example we created a model to calculate a hypothetical project costing \$10M to examine different payment options. Projects that are completely funded by tax payers and those that are partially reimbursed by the State of CT are addressed.

Assumptions using current estimates:

- 1 mil = \$1,264,000 *
- Interest on deposits is 3% compounded monthly.
- Short term funding or Bond Anticipation Notes (BAN) are issued at 7% interest.
- Long term funding or Bonds are issued at 5.5% interest for a period of 20 years.
- If applicable, State review/approval of the project and release of reimbursement funding takes up to 10 years creating the need for BAN funding.
- State reimbursement rate is 62% for necessary school projects.
- The need for the project is foreseeable, and the asset has a 20-year economic life. For this example, school roofs hypothetically installed in 2005 need to be replaced in 2025.

[Chapter 109 - Municipal Bond Issues \(ct.gov\)](#)

* Mil Rate explanation: The mil rate is calculated by taking the budgeted tax revenue, dividing it by the grand list amount, and multiplying by 1000. ($\$43M/\$1.263B * 1000$)=34.56 Or, expressed differently, one mil (\$1,264,000 above) is the tax revenue divided by the mil rate.

Grand list: The total amount of real property in Ledyard (homes, cars, businesses, etc. that will be taxed). Assessed values of properties are utilized, which are 70% of the property evaluation.

To figure out what a change in mil rate would cost you, multiply your property value times .7 or 70%. Example: 70% of a \$142,857 home is \$100,000. Multiply 100,000 times the mil increase/decrease and divide by 1000. This will tell you the change in your personal tax burden. ($100,000 \times 0.5000 \text{ mil} / 1000 = \50 increase)

Formula: Property value x .7 x mil rate /1000 = Cost to taxpayer
 $\$450,000 \text{ home} \times .7 \times 0.2859 \text{ mil increase} / 1000 = \$90.06 \text{ tax increase}$

- **Option 1:**
Use of Reserve Account without any Municipal Borrowing

An annual contribution to the reserve account is made so that the balance in the account is \$10M at the end of the 20-year life of the asset. With 3% interest compounded annually, a deposit of \$361,318 annually will produce a balance of \$10M in 2025, the 20th year. This represents a 0.2859 mil tax burden for each taxpayer, but this option avoids the need to borrow or delay projects and avoids the annual payment to service future debt.

100% Reserve Funding

	Reserve	BAN	1st Progress Pmt	2nd Progress Pmt	3rd Progress Pmt	Long-Term Bond
Starting Year	2005	2025	2027	2029	2031	2033
Ending Year	2024	2026	2028	2030	2032	2053
Number of Years	20	2	2	2	2	20
Percentage Funded	100%	0%				
Interest Rate Earned or Paid	3.000%	7.000%	7.000%	7.000%	7.000%	5.500%
BAN/Bond Principal Balance		-	-	-	-	-
Annual Cost to Taxpayers	361,318	-	-	-	-	-
Mil Burden to Taxpayers	0.2859	-	-	-	-	-
Total Cost Over Time	7,226,351	-	-	-	-	-
Total Interest Earned/(Paid)	2,773,649	-	-	-	-	-
State Funding			1,550,000	1,550,000	1,550,000	1,550,000
Return to Reserve Fund			(1,550,000)	(1,550,000)	(1,550,000)	(1,550,000)

Over 20 years the town will have funded \$7.2M and earned \$2.8M interest and would have the cash to complete the project without relying on any debt funding. Assuming the State still reimburses 62% of necessary school projects, the town would be able to reinvest the State funds into the reserve fund and the taxpayer’s burden for future projects would be much less if not needed at all. This option ensures projects are funded with or without any grants or State funding but requires a consistent long-term commitment from the town.

100% Reserve Funding	7,226,351
State Funding Returned to Reserve Fund	6,200,000
Total Cost	1,026,351

• **Option 2:**

No money is set aside during the life of the asset. When replacement is required, the project must be financed through a combination of short-term financing and municipal bonds.

No money is deposited in a reserve account for the 20-year life of the asset. When the project is approved by the taxpayers, the project is financed through bonding, and the taxpayers must approve a bond issue for the entire \$10M project cost. Typically, there is a need for short-term financing or Bond Anticipation Notes (BANs) until the State reviews the project documentation and releases funding. State funding is made in progress payments. In our example we figured for 8 years of short-term BAN bonding with progress payments received every two years. (Fun fact, the recent School additions have not been fully State funded after 7 years.) This delays the determination of the total to be financed and the approval of the exact amount of the long-term bond financing. After the project is complete and the State has approved it, the remaining balance of the short-term BANs are converted to long-term bonds.

Short term financing or BANs are used to finance the start of the \$10M project. From 2025 to 2032, annual payments equaling the 7% interest of the BAN amounts are made. In this example, annual payments would be between \$700,000 and \$317,500 based on progress payments of 25% made every two years. At the end of the 8 years, the State provides the final payment and it is paid towards the BANs. The remaining BAN amount is \$3.8M.

In 2033, the town issues long-term bonds for \$3.8M and the town begins 20 years of payments at a 5.5% interest rate. Bond payments are \$317,981 annually or a 0.3345 mil tax burden for taxpayers each year until 2053.

100% BAN/Bond Funding						
	Reserve	BAN	1st Progress Pmt	2nd Progress Pmt	3rd Progress Pmt	Long-Term Bond
Starting Year	2005	2025	2027	2029	2031	2033
Ending Year	2024	2026	2028	2030	2032	2053
Number of Years	20	2	2	2	2	20
Percentage Funded	0%	100%				
Interest Rate Earned or Paid	3.000%	7.000%	7.000%	7.000%	7.000%	5.500%
BAN/Bond Principal Balance		10,000,000	8,450,000	6,900,000	5,350,000	3,800,000
Annual Cost to Taxpayers	-	700,000	591,500	483,000	374,500	317,981
Mil Burden to Taxpayers	-	0.5538	0.4680	0.3821	0.2963	0.2516
Total Cost Over Time	-	1,400,000	1,183,000	966,000	749,000	6,404,628
Total Interest Earned/(Paid)	-	(1,400,000)	(1,183,000)	(966,000)	(749,000)	(2,559,629)
State Funding			1,550,000	1,550,000	1,550,000	1,550,000
Return to Reserve Fund			-	-	-	-

Total project costs to taxpayers from 2025 to 2053 would be \$10.7M for BANs and bonds, even with the 62% State funding. The 62% State funding does not cover the \$6.9M in interest cost over that time, and there is no State funding available to add to the reserve fund for future projects. On average, interest alone is \$127,981 or 40% of the long-term bond annual payment of \$317,981 from 2033 to 2053.

100% BAN/Bond After Grants/State Funding	10,702,628
Return to Reserve Fund	-
Total Cost	10,702,628

- **Option 3:**

Anticipating State reimbursement, the Town puts away its anticipated share of the project in a Reserve Account.

For the years 2005 to 2024, the Town deposits enough in an interest-bearing reserve account to have a balance of \$3.8M in the account in 2025. With 3% interest compounded annually, the annual deposit required is \$137,301 representing a 0.1086 mil tax burden.

From 2025 to 2033, the short-term financing needs to cover the \$6.2M that remains of the project. In this example, the town pays between \$434,000 and 108,500 annually from 2025 to 2032 until the State approves the full funding. The last State progress payment pays off the BANs in 2033.

38% Reserve Funding vs. 62% BAN/Bond Funding

	<u>Reserve</u>	<u>BAN</u>	<u>1st Progress Pmt</u>	<u>2nd Progress Pmt</u>	<u>3rd Progress Pmt</u>	<u>Long-Term Bond</u>
Starting Year	2005	2025	2027	2029	2031	2033
Ending Year	2024	2026	2028	2030	2032	2053
Number of Years	20	2	2	2	2	20
Percentage Funded	38%	62%				
Interest Rate Earned or Paid	3.000%	7.000%	7.000%	7.000%	7.000%	5.500%
BAN/Bond Principal Balance		6,200,000	4,650,000	3,100,000	1,550,000	-
Annual Cost to Taxpayers	137,301	434,000	325,500	217,000	108,500	-
Mil Burden to Taxpayers	0.1086	0.3434	0.2575	0.1717	0.0858	-
Cost Over Time	2,746,013	868,000	651,000	434,000	217,000	-
Interest Earned/(Paid)	1,053,987	(868,000)	(651,000)	(434,000)	(217,000)	-
State Funding			1,550,000	1,550,000	1,550,000	1,550,000

Taxpayers fund a total of \$4.9M after State funding, and the town is not obligated to any long-term bonds.

38% Reserve, 62% BAN/Bond After Grants/State Funding	4,916,013
Return to Reserve Fund	-
Total Cost	4,916,013

For information, current 2023/2024 budget actuals are:

- Debt service for schools and police station: \$2.6M principal; \$1.1M interest.
- Clean water: \$86K principal; \$12K interest
- Debt transfer to WPCA: \$540K

Current debt for 2023/2024 is \$4,403,850 or 3.4841 mils.

A Concept for Wider Use of Reserve Accounts for Various Asset Classes to Reduce Taxes Through Compound Interest Accumulation and Reduction of Debt

All classes of assets could be grouped by service life expectancy and a payment made to an interest-bearing reserve account for them annually. For illustration purposes, several types of assets have been given a service life and an assumed replacement cost in order to calculate the annual contribution required to fund recapitalization of the assets.

- Computer System Components
5 year - \$100,000 - estimated future cost \$110,408
\$20,190 annually/ 0.0160 mil
- Police Vehicles
7 year – 25 vehicles @ \$50,000 each – \$1,435,857 estimated future cost
\$181,931 annually/ 0.1439 mil
- Town Vehicles (cars and light trucks)
10 year – 10@ \$40,000 each - \$487,597 estimated future cost
\$41,295 annually/ 0.0327 mil
- Public Works Heavy Trucks
20 year – 8@ \$150,000 each - \$1,405,991 estimated future cost
\$153,507 annually/ 0.1214 mil
- Fire Apparatus
20 year – 8@ \$200,000 each - \$2,377,516 estimated future cost
\$85,904 annually/ 0.0680 mil
- School Projects
20 year – 4@ \$5,000,000 each - \$29,718,948 total estimated future cost
Expecting 62% State funding, fund the reserve for 38%.
38% of \$20M is \$7.6M with a future estimated cost of \$11,293,200
\$408,043 annually/.3228 mil (*Funded at 38%)

Example of Asset Class Reserve Funding Savings (Interest GAINED)							
Assumed Interest Rate		3.000%					
Estimated Inflation		2.000%					
One Mil			1,264,000				
Asset Class	# Years	Current Estimated Cost	(Inflation) Future Estimated Cost	Annual Reserve to Fund Future Project	Current Mil Increase	Total Cost to Taxpayers Over Time	Total Interest GAINED for Project Cost (Savings to Taxpayers)
Computer Systems/Components	5	100,000	110,408	20,190	0.0160	100,951	9,457
Police Vehicles	7	1,250,000	1,435,857	181,931	0.1439	1,273,514	162,343
Town Vehicles	10	400,000	487,598	41,295	0.0327	412,946	74,652
Public Works Vehicles	8	1,200,000	1,405,991	153,507	0.1214	1,228,060	177,931
Fire Apparatus	20	1,600,000	2,377,516	85,904	0.0680	1,718,076	659,439
4 Schools @ \$5M each @ 38%	20	7,600,000	11,293,200	408,043	0.3228	8,160,863	3,132,337
Totals		12,150,000	17,110,570	890,870	0.7048	12,894,409	4,216,161

Keep in mind that typically, when inflation is high the opportunity to earn interest on reserve accounts is also high. Several different inflation and interest rate scenarios are illustrated below and the excel spreadsheet is [link to Appendix D. A2 - Reserve Funding Comparison Tool](#)

Example of Asset Class Reserve Funding Savings (Interest GAINED)							
Assumed Interest Rate		0.250%					
Estimated Inflation		2.000%					
One Mil			1,264,000				
Asset Class	# Years	Current Estimated Cost	(Inflation) Future Estimated Cost	Annual Reserve to Fund Future Project	Current Mil Increase	Total Cost to Taxpayers Over Time	Total Interest GAINED for Project Cost (Savings to Taxpayers)
Computer Systems/Components	5	100,000	110,408	21,917	0.0173	109,583	825
Police Vehicles	7	1,250,000	1,435,857	203,081	0.1607	1,421,570	14,287
Town Vehicles	10	400,000	487,598	48,094	0.0380	480,935	6,663
Public Works Vehicles	8	1,200,000	1,405,991	173,782	0.1375	1,390,259	15,732
Fire Apparatus	20	1,600,000	2,377,516	115,788	0.0916	2,315,754	61,762
4 Schools @ \$5M each @ 38%	20	7,600,000	11,293,200	549,992	0.4351	10,999,831	293,369
Totals		12,150,000	17,110,570	1,112,653	0.8803	16,717,933	392,638

Example of Asset Class Reserve Funding Savings (Interest GAINED)							
Assumed Interest Rate		2.000%					
Estimated Inflation		4.000%					
One Mil			1,264,000				
Asset Class	# Years	Current Estimated Cost	(Inflation) Future Estimated Cost	Annual Reserve to Fund Future Project	Current Mil Increase	Total Cost to Taxpayers Over Time	Total Interest GAINED for Project Cost (Savings to Taxpayers)
Computer Systems/Components	5	100,000	121,665	22,921	0.0181	114,603	7,062
Police Vehicles	7	1,250,000	1,644,915	216,922	0.1716	1,518,456	126,459
Town Vehicles	10	400,000	592,098	53,014	0.0419	530,139	61,958
Public Works Vehicles	8	1,200,000	1,642,283	187,590	0.1484	1,500,722	141,561
Fire Apparatus	20	1,600,000	3,505,797	141,458	0.1119	2,829,159	676,638
4 Schools @ \$5M each @ 38%	20	7,600,000	16,652,536	671,925	0.5316	13,438,504	3,214,031
Totals		12,150,000	24,159,294	1,293,830	1.0236	19,931,583	4,227,710

Example of Asset Class Reserve Funding Savings (Interest GAINED)							
Assumed Interest Rate		2.000%					
Estimated Inflation		6.000%					
One Mil							1,264,000
Asset Class	# Years	Current Estimated Cost	(Inflation) Future Estimated Cost	Annual Reserve to Fund Future Project	Current Mil Increase	Total Cost to Taxpayers Over Time	Total Interest GAINED for Project Cost (Savings to Taxpayers)
Computer Systems/Components	5	100,000	133,823	25,211	0.0199	126,055	7,768
Police Vehicles	7	1,250,000	1,879,538	247,863	0.1961	1,735,041	144,496
Town Vehicles	10	400,000	716,339	64,138	0.0507	641,380	74,959
Public Works Vehicles	8	1,200,000	1,912,618	218,469	0.1728	1,747,755	164,863
Fire Apparatus	20	1,600,000	5,131,417	207,051	0.1638	4,141,025	990,392
4 Schools @ \$5M each @ 38%	20	7,600,000	24,374,230	983,493	0.7781	19,669,869	4,704,361
Totals		12,150,000	34,147,963	1,746,226	1.3815	28,061,124	6,086,840

Example of Asset Class Reserve Funding Savings (Interest GAINED)							
Assumed Interest Rate		3.000%					
Estimated Inflation		3.000%					
One Mil							1,264,000
Asset Class	# Years	Current Estimated Cost	(Inflation) Future Estimated Cost	Annual Reserve to Fund Future Project	Current Mil Increase	Total Cost to Taxpayers Over Time	Total Interest GAINED for Project Cost (Savings to Taxpayers)
Computer Systems/Components	5	100,000	115,927	21,199	0.0168	105,997	9,930
Police Vehicles	7	1,250,000	1,537,342	194,789	0.1541	1,363,525	173,817
Town Vehicles	10	400,000	537,567	45,526	0.0360	455,264	82,302
Public Works Vehicles	8	1,200,000	1,520,124	165,969	0.1313	1,327,749	192,375
Fire Apparatus	20	1,600,000	2,889,778	104,413	0.0826	2,088,255	801,523
4 Schools @ \$5M each @ 38%	20	7,600,000	13,726,445	495,961	0.3924	9,919,211	3,807,234
Totals		12,150,000	20,327,184	1,027,857	0.8132	15,260,001	5,067,182

Example of Asset Class Reserve Funding Savings (Interest GAINED)							
Assumed Interest Rate		1.000%					
Estimated Inflation		3.000%					
One Mil							1,264,000
Asset Class	# Years	Current Estimated Cost	(Inflation) Future Estimated Cost	Annual Reserve to Fund Future Project	Current Mil Increase	Total Cost to Taxpayers Over Time	Total Interest GAINED for Project Cost (Savings to Taxpayers)
Computer Systems/Components	5	100,000	115,927	22,501	0.0178	112,507	3,421
Police Vehicles	7	1,250,000	1,537,342	211,009	0.1669	1,477,063	60,279
Town Vehicles	10	400,000	537,567	50,873	0.0402	508,730	28,837
Public Works Vehicles	8	1,200,000	1,520,124	181,648	0.1437	1,453,182	66,942
Fire Apparatus	20	1,600,000	2,889,778	129,941	0.1028	2,598,815	290,963
4 Schools @ \$5M each @ 38%	20	7,600,000	13,726,445	617,219	0.4883	12,344,373	1,382,072
Totals		12,150,000	20,327,184	1,213,191	0.9598	18,494,670	1,832,513

In summary, a capital plan managing the town's long term capital assets would have a relatively minimal annual tax impact without adding to the town's future long-term debt. A long-term capital plan will take advantage of interest rather than paying interest. Even minimal amounts of interest earned is a cost savings in contrast to paying interest on long-term debt. Every effort should be made to reduce debt.

APPENDIX D

Working Group A Reserve Funding Comparison Tool

Copy this Template to a new tab for each project. Enter different assumptions in the yellow cells in Column C. Will calculate in column

Project: School Roof Replacements

Current Reserve Fund Amount for this Project	-				
Future Reserve Fund Amount for the Project	-				Reserve
Current Mil	1,264,000				
Estimated Future Amount of Project					
Current Year	2005				Reserve
Current Estimated Project Cost	6,729,713	6,729,713			Starting Year 2005
# Years to Fund Reserve	20				Ending Year 2024
Expected Project Year	2025				Number of Years 20
Estimated Inflation Rate	2.000%				Percentage Funded 0%
Future Cost of Project Considering Inflation	10,000,000				Interest Rate Earned or Paid 3.000%
Expected Grants or State Funding	6,200,000				BAN/Bond Principal Balance
Expected Net Cost to Town	3,800,000				Annual Cost to Taxpayers -
					Mil Burden to Taxpayers -
					Cost Over Time -
					Interest Earned/(Paid) -
					State Funding
					Return to Reserve Fund
					Future Value of Reserve Funding in 2033
Reserve Funding Starting in Year	2005				
# Years to Fund Reserve	20				
Percent of Project Cost to Reserve for	0%				
Total Reserve Amount goal for Future Years	-				
Total Reserve Amount After Starting Balance and Funding	-				
Expected Annual Interest to be Earned	3.000%				Total Cost of Project to Taxpayers 10,702,628
Annual Reserve Amount Required to Reach Goal	-				Total Interest Gained/(Paid) (6,857,628)
Total Interest Gained	-				Percent Interest Gained/(Paid) -64.07%
Reserve Fund Ending Year for This Project	2024				
					Manually Enter Amounts and Comments
					100% Reserve Funding 7,226,351
					State Funding Returned to Reserve Fund 6,200,000
					Total Cost <u>1,026,351</u>
1st Long Term Bonds Starting in Year	2025				



APPENDIX E Working Group C

Proposed Draft:

Standard Operating Procedure for Labor Negotiations

A collective bargaining agreement (CBA) is a written legal contract between an employer and a union representing employees. The CBA is the result of an extensive negotiation process between the parties regarding topics such as wages, hours, and terms and conditions of employment.

In addition to [The Municipal Employee Relations Act](#) (MERA), the Town of Ledyard follows the following process and procedures in regard to Collective Bargaining.

Bargaining Process

The Town is represented during contract bargaining with Town employee unions by the Human Resources Director in consultation with the Town's labor attorney and a member of the Town Council designated by the chair. The Town must be represented by an attorney as the Town spokesperson.

The Town employee unions (Town Hall Employees, Town Hall Supervisors, Ledyard Dispatch, Ledyard Police, Teamsters (Public Works), Firefighters, Nurses, Nurses' Aides) are represented by members of each union as well as outside council.

The Town Council meets at least annually in executive session to discuss gross wage increases that the council believes will be fair to the employees and affordable for the taxpayers, providing guidance to the town council's representative for future negotiation sessions.

Negotiating sessions are held during the day for approximately two hours each, during which both parties may present their proposals. Proposals must be made within the first three sessions, after which no new proposals can be submitted.

The Town Council representative may confer with the Council Chair from time to time regarding the progress of negotiations and during executive sessions as deemed necessary.

All negotiations are private and held in confidence under rules set by the state labor board.

Council's Role

Once tentative agreement is reached on all terms of the new contract by the negotiating teams, union members vote to accept or reject the agreement. If accepted, the Town Council then discusses the proposed contract in executive session, and votes at a public meeting to accept or reject the contract. If the parties fail to reach agreement, they may also declare an impasse, at which point they can agree to bring in a State mediator or go directly to arbitration. Arbitration is conducted by the State Labor Board, and both parties are bound by the decisions of the arbitration panel.

The Town Council representative is also invited to attend and observe bargaining sessions between the Board of Education and the Connecticut Educators Association (teachers), and School Administrators' union, but is not a representative of the Board of Education and can only observe the negotiations. The Board of Education follows the same process (the Council does not vote on Board of Education contracts).

APPENDIX F

Ordinance # 200-001(rev.1)

AN ORDINANCE FOR PURCHASING

Be it ordained by the Town Council of the Town of Ledyard:

Section 1: Authority

Pursuant to Chapter VI, Section 4C of the Charter of the Town of Ledyard, as amended, there is hereby established a Purchasing Ordinance of and for the Town of Ledyard.

Section 2: Purpose

The Town of Ledyard, as a local government entity, needs to ensure that the expenditure of public funds occurs in a manner that balances the desire for lowest cost to the Town with an expectation of quality products and services. The purpose of this ordinance is to provide guidance to be followed for procurement of goods and services to achieve the most effective and efficient procurement and disposition of the Town's assets.

All purchases by any official, department, authority, agency, board, commission, or committee of the Town of Ledyard, except those purchases whose approval is derived from the Board of Education, shall adhere to the procedures herein, to ensure that appropriate procurement and accounting procedures are followed in the expenditure of Town funds.

Section 3: Competitive Bidding Process

The following cost ranges determine the action needed in regard to competitive bidding for proposed expenditures on construction projects, equipment, supplies, and professional services, with the exception of legal services. The dollar amounts refer to a total amount, per vendor, per fiscal year:

Less than \$4,999	No bids required; no quotes required; assumes buyers will seek lowest available cost.
\$5,000 - \$14,999	Three (3) quotes required or a bid waiver from Town Council. Written record of quotes or Town Council bid waiver action to be attached to electronic purchase order.
\$15,000 +	At least three (3) proposals required through an open and advertised competitive bid process for construction projects, equipment, supplies, and professional services other than legal services.

Bid awards shall be determined by assessing the best interest of the Town in terms of the scope of work, qualified bidders' overall approach to the project or service, past performance, and cost. The bid shall be awarded to the lowest qualified bidder if it is in the best interest of the Town.

If fewer than three bids are received, a bid waiver approved by the Town Council shall be requested prior to award of the bid.

The Town may use other entities' bid awards that were arrived at through a competitive bid process in lieu of the Town's own competitive bidding process. The Town Council shall, by resolution each year, determine the list of entities whose bid awards are eligible for use by the Town of Ledyard.

Section 4: Grant Funding Application Process

All applications for new grant funding shall be considered and approved by the Town Council prior to applying with the grantor. The grant seeker will create a legislative file and attach a completed Grant Request Form and other pertinent information about the grant, the grantor, and project for which the grant funds will be used.

When using State and Federal grants, the Town shall conform to all State and Federal grant procurement and project requirements including, but not limited to, the Federal requirements as stated in 2 CFR 200.318 through 200.325. The grant seeker shall attest to having read and understood these requirements by signing to that effect on the Grant Request Form. The requestor shall include the federal requirements language in the competitive bidding documents.

Grant-funded project and financial files shall be retained until such time as grantor agency audits of the grant-funded project are completed, or per State retention guidelines, whichever is longer.

Section 5: Purchase Orders and Payments

All purchases, except those made through the Direct Pay method, must have an open and approved purchase order in place prior to purchases being made or services being rendered.

The Director of Finance shall be responsible for all purchase orders issued by the Town of Ledyard, and shall insure that each purchase and payment meet the following conditions:

- A. Purchase order requisitions shall be complete, accurate, and properly approved by a department head and the Director of Finance.
- B. The item to be purchased shall be assigned to an appropriate general ledger account number by the originator of the purchase order request. The account line shall contain sufficient funding to cover the proposed expenditure.

- C. If the purchase order is for items that have gone through the competitive bid process, the RFP number shall be included on the purchase order request. If fewer than three bids were received, the Town Council action to approve a bid waiver shall be attached to the purchase order.
- D. If the purchase order is for items that require obtaining quotes, copies of the quotes, or town council action of a bid waiver for fewer than three quotes, shall be attached to the purchase order request.
- E. Payments are made in conformance with this ordinance and with Town, State, and Federal laws.
- F. All payments made by bank check shall be signed by the Director of Finance and co-signed by the Treasurer.

Section 6: Direct Pay Purchases and Payments

Certain payments such as fire volunteer incentive pays, poll worker stipends, and taxpayer refunds for duplicate payments may be paid without the requirement of a purchase order.

The Director of Finance shall be responsible for all payments made through the Direct Pay method, and shall ensure that each purchase made by Direct Pay meets the following conditions:

- A. The use of direct pay requisition shall be prepared and signed by the requestor.
- B. Direct pay requisitions for groups of people shall list the vendor(s), general ledger account numbers to charge, and payment amounts, and must be complete, accurate, and properly approved by the originator and the Director of Finance.
- C. Direct pay requisitions for items or services shall be accompanied by an itemized bill showing the items or services purchased, and approval by the originator indicating receipt of same.
- D. The general ledger account number to which the payment is to be charged shall contain sufficient funds to cover the expenditure.
- E. Payments shall be made in conformance to this ordinance and to Town, State, and Federal laws.
- F. All payments made by bank check shall be signed by the Director of Finance and co-signed by the Treasurer.

Section 7. Penalties for Violation

In accordance with Chapter VII, Section 11H of the Town Charter, as revised, every purchase order or payment made in violation of the provisions of this Ordinance shall be deemed illegal and every official authorizing or making such payment or taking part therein and every person receiving such payment or any part thereof shall be jointly and severally liable to the Town of Ledyard for the full amount so paid or received.

If any officer or employee of the Town shall knowingly incur any obligation or shall authorize or make any expenditure in violation of the provisions of this Ordinance or take any part therein, such action shall be cause for his/her removal.

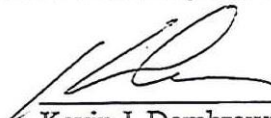
Section 8. Severability

If any section, or part of a section, of this Ordinance shall be held by a court of competent jurisdiction be invalid, such holding shall not be deemed to invalidate the remaining provisions hereof.

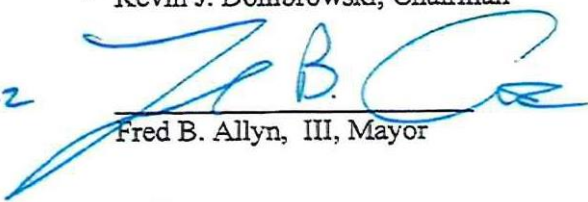
Section 9. Effective Date

In accordance with the Town Charter this ordinance shall become effective on the twenty-first (21st) day after such publication following its final passage.

Amended and Adopted by the Ledyard Town Council on: January 26, 2022


Kevin J. Dombrowski, Chairman

Approved / Disapproved on: 1/27/2022


Fred B. Allyn, III, Mayor

Published on: February 2, 2022

Effective Date: February 23, 2022


Patricia A. Riley, Town Clerk

Revision: Ordinance #50 "An Ordinance for Purchasing" adopted May 8, 1974 and amended on August 27, 1975; April 24, 1991; January 26, 2005; May 9, 2007; and Ordinance #50-1 "An Ordinance Amending An Ordinance for Purchasing" adopted September 26, 2012; Ordinance #133 "An Ordinance Amending an Ordinance for Purchasing" Adopted March 12, 2014; Ordinance #133 An Ordinance Amending an Ordinance for Purchasing" was amended, renumbered to Ordinance #200-001 and Adopted on September 25, 2019.

History:

2022: Per the Town's Auditor's Ordinance #200-001 has been updated to include the federal guidelines that are required to be followed when spending federal grant money. On July 22, 2020 the federal grant guidelines were incorporated into the "*Town of Ledyard General Government Grant Application Policy and Process*".

2022: In addition, the Ordinance was totally rewritten to make the language more concise. The purchasing thresholds have not changed.

2019: The Twenty-fourth Town Council (2017- 2019) Ordinance Update Initiative: Renumbered Ordinance #133 "*An Ordinance Amending an Ordinance for Purchasing*" to Ordinance #200-001.



APPENDIX G

Board of Education Contract Policy 3324.1

Guidance for Negotiation and Execution of Contracts

Contracts

All contracts between the district and outside agencies shall conform to prescribed standards as required by law.

All contracts between the district and outside agencies shall be prepared under the supervision of the Superintendent or designee, and where appropriate, subject to approval of the legal adviser to the district. The chairperson of the Board of Education will sign all contracts negotiated by the Board. The Superintendent or his/her designee shall assign all other contracts.

Affirmative Action

The school district shall not enter into any contract with a person, agency, or organization if it has knowledge that such person, agency or organization discriminates on the basis of race, color, national origin, sex, religion, marital status, sexual orientation, creed, or mental or physical disability or any other legally recognized classification, either in employment practices or in the provision of benefits or services to students or employees.

Legal Reference:

Title VII, Civil Rights Act, 42 U.S.C. 2000e et seq. as amended by Title IX, Equal Employment Opportunity Act

Title IX of the Education Amendments of 1972; 42 U.S.C. 1134n et seq. (Higher Education Act)

Connecticut General Statutes

PA 91-58 An act concerning discrimination on the basis of sexual orientation.

Policy adopted: November 2, 1994

LEDYARD PUBLIC SCHOOLS

Policy revised: June 19, 2002

Ledyard, Connecticut

APPENDIX H

Board of Education Policy 3320

Purchasing Policy

Purchasing Procedures

Procurement is one of the major business responsibilities of the Ledyard Board of Education. The duties of purchasing for the Board of Education shall be centralized under the Director of Finance and Human Capital.

The Superintendent or designee shall conduct all purchase transactions for the district.

The Director of Finance and Human Capital shall be familiar with and perform all purchasing activities within the limitations prescribed by law, legal opinions, and in accordance with Board of Education policies.

Four fundamental functions for the purchasing personnel are as follows:

1. Buy the proper product for the purpose required.
2. Have the product available when needed.
3. Buy the proper amount of the product.
4. Pay the proper price.

Every transaction involving the transfer of property shall be by purchase order or formal contract. Purchase orders and other purchase obligations shall be signed by the Superintendent or designee prior to any commitment of purchase.

Specifications governing materials are a joint responsibility of the educational and business departments. In the procurement of materials, the authorized staff member shall ensure that all materials procured will meet the needs of the educational program.

When procuring property and/or services under a Federal award, the Board will comply with relevant regulations in the Code of Federal Regulations, as described in 2 CFR § 200.318 through 2 CFR § 200.326, as amended, from time to time, to the extent it is required to do so.

Policy adopted: November 2, 1994

Policy revised: January 7, 1998

Revised and adopted May 23, 2022

LEDYARD PUBLIC
SCHOOLS
Ledyard, Connecticut

APPENDIX I

Board of Education Regulation 3320

Purchasing Procedures Guidelines for Bids and Quotes

1. Goods and Services Estimated to Cost between \$5,000 and \$14,999
The administrator in charge must obtain at least three (3) quotes from separate vendors. These quotes will be kept on file for a year after purchase.
2. Goods and Services Estimated to Cost between \$15,000 and \$29,999 The district will obtain written quotes for these items. General specifications will be drawn up, and quotes will be solicited from reasonable vendors, but legal advertising will not be required. The Superintendent shall award the bid.
3. Goods and Services Estimated to Cost in excess of \$30,000 These items will require formal bid procedures that include legal advertisements, solicitation from all reasonable vendors, sealed bids with a public opening, and evaluation of quotes/proposals. The Superintendent shall award the bid.
4. Professional Services Bids for professional services will be determined on price and scope of work following an assessment of the qualified bidder's overall approach to the project and past performance.
5. Exceptions
It will not be necessary to follow these procedures for "sole source" goods e.g., items on the State or other recognized bid lists, items purchased directly from the manufacturer, or for items that have the same price regardless of the vendor.

Any other exceptions to these regulations must have the Superintendent's prior approval. When it is deemed in the best interest of the school district more stringent bid procedures may be applied.

Bid Process

1. The Business Manager or designee shall periodically estimate requirements of standard items or classes of items and make quantity purchases, in order to save money. Whenever storage facilities or other conditions make it impractical to receive an entire order at one time, the total quantity should be bid and staggered delivery dates made a part of the bid specifications, or estimated quantities bid with deliveries to be made as requested.
2. Bid instructions and specifications should be clear and complete, setting forth all necessary conditions conducive to competitive bidding.
3. The Business Manager or designee shall seek bids from those sources able to offer the best prices, consistent with quality, delivery and service.

4. The sealed bids shall be opened in public at the prescribed time and place and tabulated for review. Whether or not bid opening occurs exactly at the time advertised, no bids may be accepted after said advertised time. The official time shall be the clock within the Board of Education's Superintendent's Office.
5. After the bids have been opened and tabulated, they will be available for those interested to copy or examine. Original documents shall not, however, be removed from the Board of Education office. Any reproduction charges shall be in accordance with Board policy and state statutes.

(Policy #3250 Materials/Services Fees, Charges) 10-241 Powers of School districts.

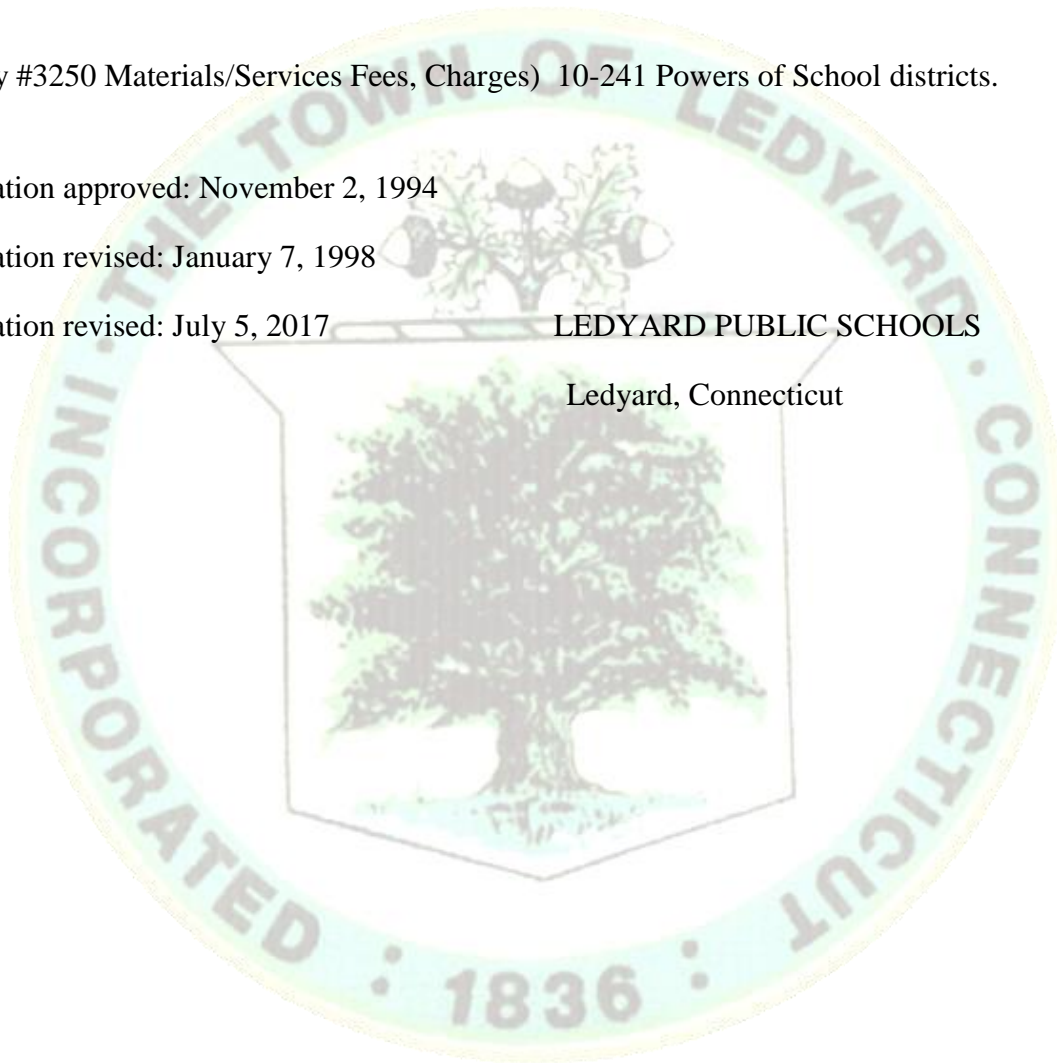
Regulation approved: November 2, 1994

Regulation revised: January 7, 1998

Regulation revised: July 5, 2017

LEDYARD PUBLIC SCHOOLS

Ledyard, Connecticut



APPENDIX J-1

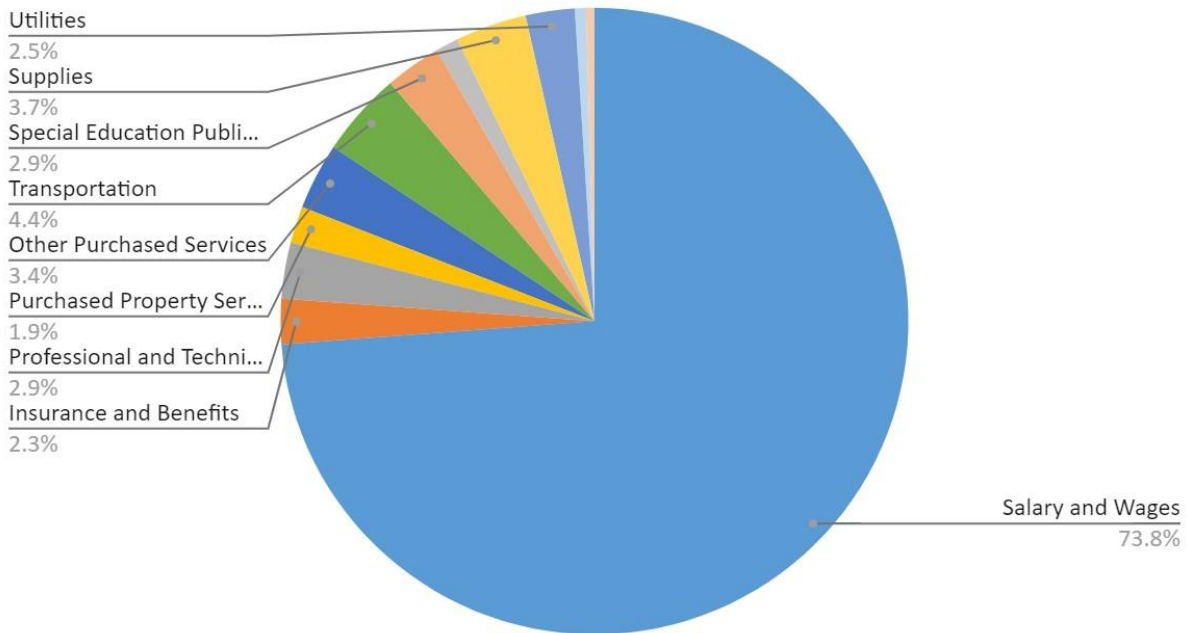
Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

From BOE Budget Full Budget

BOE ADOPTED BUDGET
SECTION I: EXECUTIVE SUMMARY

2023-2024 Budget Breakdown



Salaries and Wages (object codes 51010-51300) – Increase \$1,236,854 (4.89%)

Teacher salaries support regular education activities, library media services, the special education program, pre-kindergarten program, guidance and career services, intervention, social workers, and school psychologists. Teacher Salaries (51030-51050) increase overall by \$802,148.52. This increase includes the contractual gross wage increase plus step and six known retirements at an estimated savings of \$223,000. The 2023-2024 budget includes requests for 5.0 FTE new educators to align with our strategic plan. These requests include an instructional coach to bring best instructional practices to classrooms by working closely with teachers to support their professional learning and implementation of curriculum; three ELA interventionists to work directly with students needing tiered support; one EL teacher to instruct students who speak a language other than English. Currently the district has 45 English Language Learner (ELL) students who are served by one full time teacher and one grant funded tutor; current staffing is not adequate to provide required EL instruction to students.

Due to a statewide shortage of athletic trainers, we are requesting a part-time, 0.5 FTE staff position for an athletic trainer and have removed the athletic trainer stipend. The district is currently utilizing an EMT on a per diem basis for game coverage but needs a regularly staffed position to reduce liability, improve student safety and improve efficacy in the athletic program. This will also enhance communication, provide coverage at freshman and junior varsity athletic events, and assist coaching staff in evaluating and implementing sport specific conditioning programs and methods.

School Administration is involved in activities associated with directing and managing individual schools' operations following system-wide policies and standards. The administration is responsible for the supervision of all school operations, including oversight of curriculum and instruction, students' academic and extracurricular activities, assignment of duties and evaluation of staff members, and maintenance of educational records. Staff budgeted and assigned to this program includes four (4.0) Principals, five (5.0) Assistant Principals, and four (4.0) Special Education Administrators. The Ledyard Administrators Association (LAA) contract calls for a gross wage increase of 1.75%.

Salary objects additionally provide funding for the AFSCME Secretarial bargaining unit, the AFSCME Custodian/Maintenance bargaining unit, the AFSCME Information Technology bargaining unit, and the AFSCME Paraprofessional bargaining unit. These staff members are responsible for the oversight of critical district tasks that include administrative tasks for school building offices, the Central Office, student data, attendance data, purchasing, maintenance and cleaning of five building sites, maintenance of playing fields, maintenance of equipment, student information systems, information technology hardware used by staff and students, and assistance in oversight of students.

Employee Benefits (object codes 52200-52800) – No change (0.00%)

Unemployment Expense (52600), District Tuition Reimbursement (52350), and Social Security/Medicare Expense (52200) are flat-funded based on trends and previous fiscal year expenditures.

The Town historically funds medical expenses for school district personnel. The Ledyard Education Association, our largest bargaining unit, will increase from a 22% premium share in the 2022-2023 fiscal year to a 22.75% premium share in the 2023-2024 school year. In 2023-2024, the LAA Group will have a 20.5% premium share (increase of 0.5% over 2022-2023); the AFSCME Custodian/Maintenance group will have a 17.5% premium share (increase of 0.25% over 2022-2023); the AFSCME Secretary group continues at a 19% premium share, which is unchanged for the duration of agreement; the AFSCME Paraprofessional group has a 20% premium share (increase of 1% over 2022-2023). The AFSCME IT group has an 18% premium share in 2022-2023 and will enter into negotiations during this budget year.

Insurance costs typically increase annually; assuming a 9% increase to insurance rates and flat enrollment in the Connecticut Partnership Plan, the increases in employee percentage share represent a savings of approximately \$166,916 in the town's budget.

Professional/Technical Services (object codes 53210-53740) – Increase \$129,950 (14.27%)

Professional and Technical Services are forecasted to increase in 2023-2024. General education professional development has decreased by \$2,800 based on the professional development calendar and availability of grant funds.

We estimate an increase of \$90,000 in special education student services (2091260 53400), an increase of \$40,000 for occupational therapy (53440), and an increase of \$15,000 for physical therapy. This is related to mandatory services for special needs students including contracted registered behavior therapists, special education professional development, and an increase of students receiving occupational therapy and physical therapy services based on Individual Education Plans (IEPs) and 504 Plans.

Purchased Property Services (object codes 54100-54900) – Increase \$82,625 (13.88%)

Most lines under purchased property services are flat funded. There is an increase in technology equipment maintenance in the amount of \$36,625 related to our fiber network, copier leases, K-12 technology services, and out of warranty and failing equipment repair. The increase in the purchased property services is directly offset by savings in technology staff salaries (2122230 51060). Our estimated impact of ERate grant opportunities offsetting costs in this line are \$105,676 based on our 2022-2023 award.

Technology repair (2122230 54320) is increased by \$46,000 for the replacement of out of warranty/failing projectors and SMART boards at Gallup Hill School and Ledyard Middle School.

Maintenance department repair costs (2112600 54300) are flat funded based on current fiscal year usage. There is a state mandated Building Management System (BMS) review in 2023-2024 at an estimated cost of \$18,500 but based on analysis the current budget should be able to accommodate this expense; this is an area of risk.

Other Purchased Services (object codes 55100-55900) – Decrease \$215,750 (-4.82%)

The budget for transportation (55100) is based on a contractual increase of 3%; at a cost of \$347.61 per day per full-sized bus. This budget line also includes the Magnet School Transportation Grant reimbursement from the State of Connecticut, estimated at \$130,000, which is reduced due to low enrollment/ridership.

Pupil Transportation services include conveying students to and from school as required by state and federal laws. In addition, the district provides transportation to school sponsored activities. Ledyard currently contracts for twenty-three (23) regular buses and six (6) special education buses. Other providers are utilized for specialized transportation for students, including but not limited to homelessness, DCF placement, IEP or 504 determination, or out of district placement.

Tuition costs are related to three areas: special education out-of-district programs, magnet schools, and adult education. Special Education outplacéd tuition is highly volatile and is an area of risk; special education is flat funded in this budget based on current year costs and Excess Cost grant projections. Due to enrollment forecasting, Magnet school tuition (55660) is reduced by \$31,000, and public special education tuition (55600) is reduced by \$265,000.

Rather than operating an independent program, Ledyard Public Schools participates in the Norwich Collaborative Adult Education Consortium. The consortium provides mandated courses in citizenship, English for those with limited proficiency, and courses leading to a graduate equivalency diploma (GED). A state grant partially funds this program, and Ledyard Public Schools is required to fund the balance. The adult education line (55900) is flat funded.

Supplies (object codes 56110-56900) – Increase \$120,120 (5.70%)

Electricity (56220) increases by \$40,000; flat-funded based on usage and an estimated increase during the second half of the 2023-2024 school year due to a new contract for supply in December 2023 and potentially volatile new rates. Natural gas (56210) is flat funded; we have a current agreement through September 2023, however we have historically underspent this budget line. Heating oil (56200) is increased by \$42,230 based on market fluctuation, and diesel (56260) is increased by \$20,000 based on market fluctuation. Heating oil and diesel are negotiated annually each spring. Due to fluctuating markets and increasing costs, our utility costs are areas of potential risk.

Maintenance supplies (56900) increased by \$20,000 due to rising supply costs and inflation. This budget line had increased for 2021-2022 for pandemic related supplies, then was decreased for 2022-2023.

While many instructional supply lines are flat funded based on previous fiscal year results and projected current fiscal year expenditures, we have included relatively small requests for a WorldLanguage Lab at Ledyard Middle School, a pilot program to allow enrichment opportunities for students to experience more foreign languages. Additionally, we have increased funding for supplies in the agriscience program by \$10,000 due to rising costs; this budget has been flat funded for several years.

Textbooks (56400) have been adjusted based on the curriculum cycle. General instruction textbooks decreased by \$58,310. Mathematics instruction textbooks decreased by \$15,600, foreign language textbooks increased by \$21,800, social studies textbooks increased by \$500, and reading instruction textbooks increased by \$1,500. Testing supplies and instructional supplies for curriculum initiatives increased by \$21,100 to support materials for foundations, purposeful play, and patterns of power.

Testing supplies for special education increased by \$5,000 based on current fiscal year needs and instructional supplies for special education increased by \$1,400 for Ledyard Transition Academy supplies.

Equipment (object codes 57300-57350) – Decrease \$10,000 (-4.59%)

Most equipment budget lines are flat funded based on a review of current fiscal year levels. District software lines are flat funded based on current usage, current fiscal year grant narratives, and projected usage. Maintenance replacement equipment (2112600-57310) has been decreased by \$10,000 due to no new equipment requests for 2023-2024.

Dues and Fees (object codes 58100-58120) - Increase \$9,250 (6.42%)

Most district fees (58100 and 58120) are unchanged based on current fiscal year levels and information from Project Oceanology, which has a \$0 increase for 2023-2024. Special education dues and fees (2091200 58100) are increased by \$9,250 for Thrively software, which provides assessment data for special education transition services.



APPENDIX J-2

Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

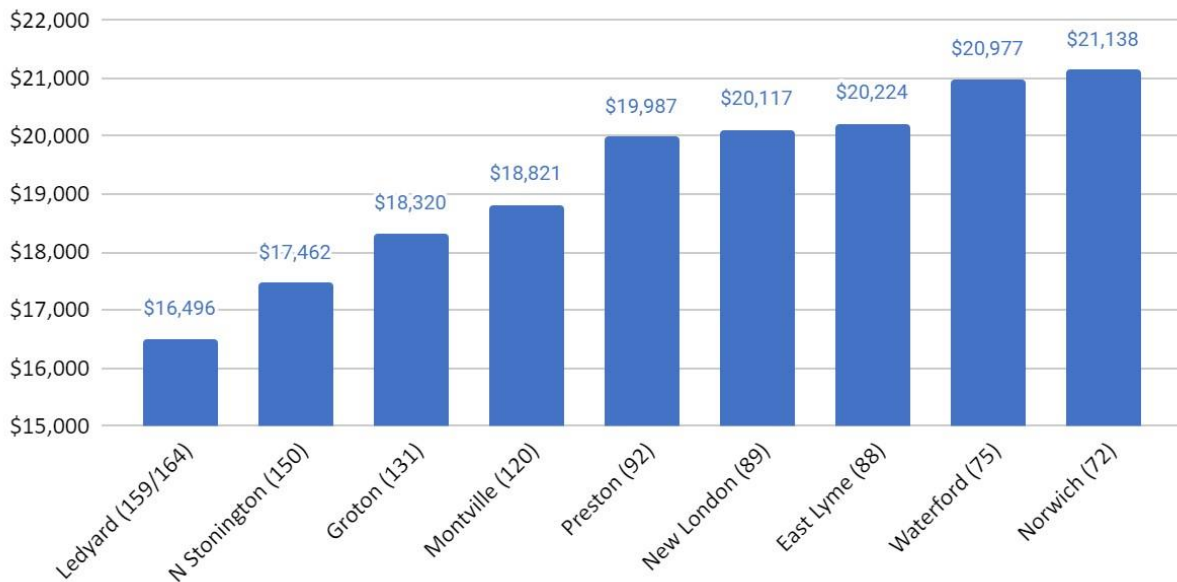
From BOE Budget Full Budget

NET CURRENT EXPENDITURES PER PUPIL

Connecticut State Department of Education Net Current Expenditures per Pupil					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
State Average	\$18,243	\$18,791	\$19,339	\$20,707	\$21,438
Ledyard	\$14,556	\$14,940	\$15,351	\$15,739	\$16,496
Ledyard Rank	151	156	154	160	159*

*Note - two districts are under review and not included in the 2021-2022 rankings

New London County 2021-2022 Per Pupil Expenditure



As of October 2022 - unaudited

Net Current Expenditures per Pupil

Net Current Expenditures per Pupil (NCEP) has been a primary measure of per-pupil spending in Connecticut for more than three decades. NCEP measures all education expenditures with a couple of adjustments (as explained below) for all the students for which a town is fiscally responsible, regardless of whether the town operates its own school or tuitions its resident students to other districts/regions, magnet or private schools.

ADM

Under C.G.S. Section 10-261(a)(2), average daily membership (ADM) is calculated from the October Public School Information System (PSIS) and the Education Financial System (EFS).

ADM represents resident students educated in and out of the district, adjusted for school sessions in excess of the 180-day/900-hour minimum, tuition-free summer school, and Open Choice participation. Prekindergarten students are counted on a full-time equivalency basis.

NCE

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes (C.G.S.) Section 10-261(a)(3). **NCE includes all current public elementary and secondary expenditures from all sources, excluding reimbursable regular education transportation, tuition revenue, capital expenditures for land, buildings, equipment, and debt service.** The information for determining NCE is provided from the Education Financial System (EFS).

NCEP

Net current expenditures per pupil (NCEP) represent NCE divided by ADM.

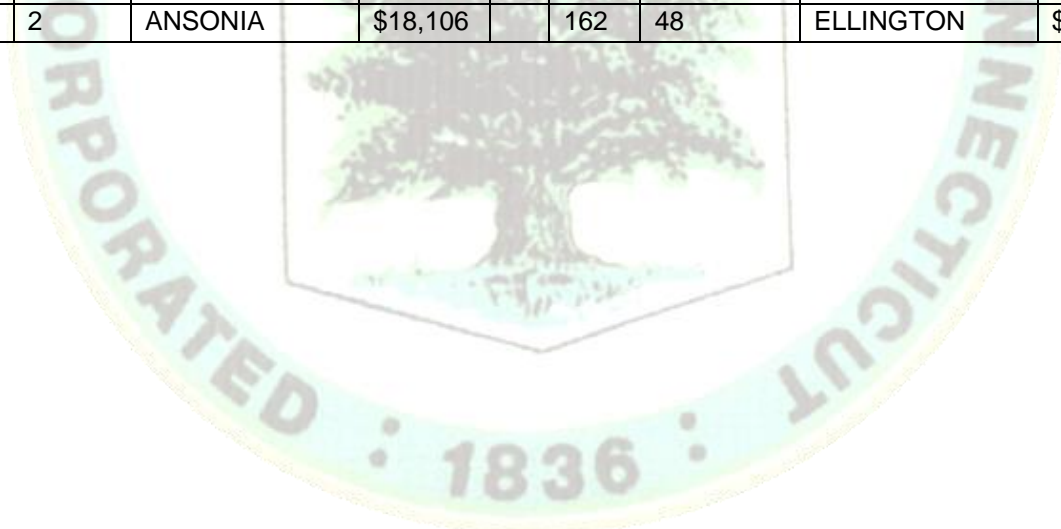
NCEP Rank

Each town is ranked between 1 (highest) and 166 (lowest) in NCEP.

Rank	District Code	District	NCEP	Rank	District Code	District	NCEP
1	125	SHARON	\$52,502	19	24	CHAPLIN	\$25,834
2	212	DISTRICT NO. 12	\$35,689	20	106	OLD SAYBROOK	\$25,787
3	21	CANAAN	\$35,003	21	213	DISTRICT NO. 13	\$25,664
4	201	DISTRICT NO. 1	\$32,081	22	29	COLEBROOK	\$25,376
5	31	CORNWALL	\$31,309	23	50	ESSEX	\$25,055
6	98	NORFOLK	\$30,457	24	214	DISTRICT NO. 14	\$24,780
7	68	KENT	\$30,026	25	11	BLOOMFIELD	\$24,551
8	154	WESTBROOK	\$29,621	26	36	DEEP RIVER	\$24,460
9	63	HAMPTON	\$28,202	27	207	DISTRICT NO. 7	\$24,371
10	122	SALISBURY	\$28,069	28	157	WESTON	\$24,262
11	100	NORTH CANAAN	\$27,320	29	127	SHERMAN	\$24,170
12	123	SCOTLAND	\$27,104	30	158	WESTPORT	\$24,149
13	145	UNION	\$26,791	31	39	EASTFORD	\$24,032
14	206	DISTRICT NO. 6	\$26,730	32	47	EAST WINDSOR	\$23,953
15	117	REDDING	\$26,621	33	65	HARTLAND	\$23,916
16	211	DISTRICT NO. 11	\$26,470	34	64	HARTFORD	\$23,783
17	209	DISTRICT NO. 9	\$26,336	35	5	BARKHAMSTED	\$23,376
18	57	GREENWICH	\$26,311	36	13	BOZRAH	\$23,329

Rank	District Code	District	NCEP		Rank	District Code	District	NCEP
37	204	DISTRICT NO. 4	\$23,313		76	205	DISTRICT NO. 5	\$20,958
38	26	CHESTER	\$23,289		77	148	WALLINGFORD	\$20,917
39	35	DARIEN	\$23,180		78	93	NEW HAVEN	\$20,838
40	165	WINDSOR LOCKS	\$23,113		79	164	WINDSOR	\$20,713
41	40	EAST GRANBY	\$23,019		80	135	STAMFORD	\$20,679
42	218	DISTRICT NO. 18	\$22,995		81	215	DISTRICT NO. 15	\$20,621
43	161	WILTON	\$22,980		82	219	DISTRICT NO. 19	\$20,617
44	76	MADISON	\$22,882		83	143	TORRINGTON	\$20,474
45	78	MANSFIELD	\$22,758		84	67	HEBRON	\$20,395
46	84	MILFORD	\$22,591		85	94	NEWINGTON	\$20,382
47	1	ANDOVER	\$22,574		86	7	BERLIN	\$20,322
48	74	LITCHFIELD	\$22,494		87	116	PUTNAM	\$20,301
49	41	EAST HADDAM	\$22,438		88	45	EAST LYME	\$20,224
50	118	RIDGEFIELD	\$22,394		89	95	NEW LONDON	\$20,117
51	160	WILLINGTON	\$22,383		90	12	BOLTON	\$20,051
52	217	DISTRICT NO. 17	\$22,350		91	97	NEWTOWN	\$20,035
53	14	BRANFORD	\$22,294		92	114	PRESTON	\$19,987
54	90	NEW CANAAN	\$22,164		93	8	BETHANY	\$19,955
55	71	LEBANON	\$22,125		94	155	WEST HARTFORD	\$19,915
56	3	ASHFORD	\$22,104		95	111	PLYMOUTH	\$19,865
57	92	NEW HARTFORD	\$22,007		96	60	GUILFORD	\$19,795
58	141	THOMPSON	\$22,004		97	30	COLUMBIA	\$19,770
59	162	WINCHESTER	\$21,959		98	23	CANTON	\$19,696
60	46	EASTON	\$21,953		99	54	GLASTONBURY	\$19,655
61	62	HAMDEN	\$21,848		100	167	WOODBRIIDGE	\$19,638
62	147	VOLUNTOWN	\$21,755		101	99	N BRANFORD	\$19,636
63	27	CLINTON	\$21,739		102	79	MARLBOROUGH	\$19,617
64	83	MIDDLETOWN	\$21,736		103	107	ORANGE	\$19,530
65	51	FAIRFIELD	\$21,581		104	110	PLAINVILLE	\$19,324
66	134	STAFFORD	\$21,529		105	77	MANCHESTER	\$19,315
67	103	NORWALK	\$21,396		106	4	AVON	\$19,225
68	91	NEW FAIRFIELD	\$21,314		107	113	PORTLAND	\$19,180
69	137	STONINGTON	\$21,216		108	121	SALEM	\$19,163
70	53	FRANKLIN	\$21,208		109	42	EAST HAMPTON	\$19,146
71	163	WINDHAM	\$21,162		110	128	SIMSBURY	\$19,123
72	104	NORWICH	\$21,138		111	153	WATERTOWN	\$19,122
73	208	DISTRICT NO. 8	\$21,127		112	101	NORTH HAVEN	\$19,120
74	37	DERBY	\$20,996		113	129	SOMERS	\$19,087
75	152	WATERFORD	\$20,977		114	69	KILLINGLY	\$19,056

Rank	District Code	District	NCEP		Rank	District Code	District	NCEP
115	22	CANTERBURY	\$18,929		139	58	GRISWOLD	\$18,067
116	139	SUFFIELD	\$18,895		140	146	VERNON	\$17,969
117	56	GRANBY	\$18,880		141	32	COVENTRY	\$17,938
118	52	FARMINGTON	\$18,849		142	49	ENFIELD	\$17,872
119	28	COLCHESTER	\$18,838		143	159	WETHERSFIELD	\$17,864
120	86	MONTVILLE	\$18,821		144	85	MONROE	\$17,837
121	25	CHESHIRE	\$18,809		145	210	DISTRICT NO. 10	\$17,704
122	15	BRIDGEPORT	\$18,748		146	144	TRUMBULL	\$17,628
123	138	STRATFORD	\$18,721		147	124	SEYMOUR	\$17,582
124	133	SPRAGUE	\$18,695		148	89	NEW BRITAIN	\$17,525
125	119	ROCKY HILL	\$18,690		149	9	BETHEL	\$17,507
126	216	DISTRICT NO. 16	\$18,647		150	102	N STONINGTON	\$17,462
127	108	OXFORD	\$18,615		151	140	THOMASTON	\$17,401
128	73	LISBON	\$18,456		152	156	WEST HAVEN	\$17,262
129	17	BRISTOL	\$18,405		153	131	SOUTHINGTON	\$17,102
130	112	POMFRET	\$18,347		154	19	BROOKLYN	\$17,097
131	59	GROTON	\$18,320		155	96	NEW MILFORD	\$16,975
132	142	TOLLAND	\$18,267		156	88	NAUGATUCK	\$16,841
133	109	PLAINFIELD	\$18,266		157	151	WATERBURY	\$16,780
134	18	BROOKFIELD	\$18,209		158	169	WOODSTOCK	\$16,702
135	136	STERLING	\$18,203		159	72	LEDYARD	\$16,496
136	44	EAST HAVEN	\$18,176		160	132	SOUTH WINDSOR	\$16,423
137	33	CROMWELL	\$18,134		161	43	EAST HARTFORD	\$16,164
138	2	ANSONIA	\$18,106		162	48	ELLINGTON	\$16,162



APPENDIX J-3

Working Group D

Additions to Annual Budget Booklet for Annual Town Meeting

From BOE Budget Full Budget

THE BUDGET PROCESS

The Ledyard Public School District annual operating budget is developed each year through numerous school and central office staff members' collaborative efforts in conjunction with the Superintendent and Board of Education. The timeline for the process begins in August with a review of system objectives for the year, throughout fall with discussions of staffing and school budgets, and through to the Town Meeting held in May.

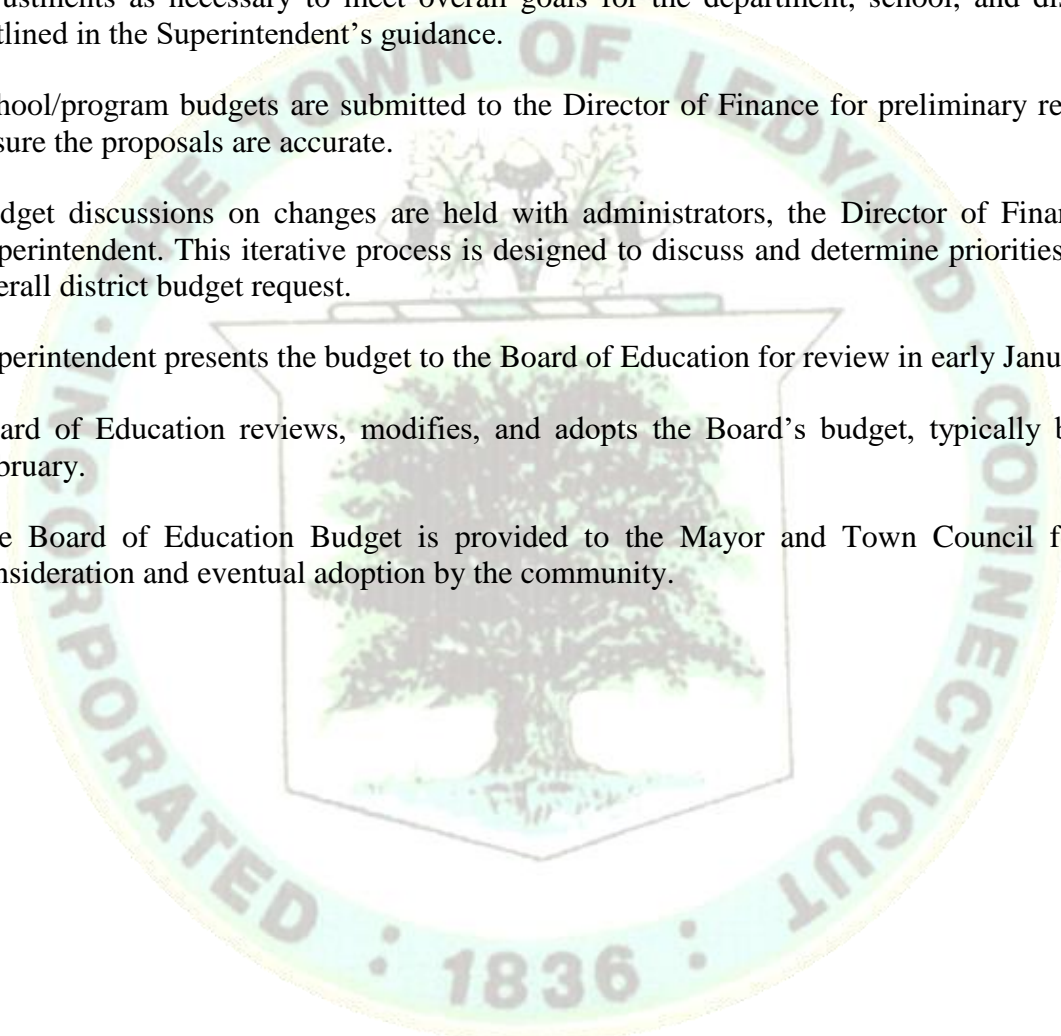
Over the past five years, with the support of the Board of Education, the district has shifted its process of allocating resources and has focused on developing coherence as an organization. Budget requests are now based on the district's Strategic Plan and focus priorities, rather than isolating choices simply to specific school or department requests. This approach allows for more directed systemic improvements and shifting of resources to improve outcomes for all students. Budget decisions impact educational programs for students as well as the broad range of operations and services within the schools, all of which are designated to support the learning experience and well-being of our students. Our holistic approach works to ensure facilities management, human resources and personnel, transportation, special services, curriculum development, programs of studies, curricular, co-curricular and extra-curricular activities, pupil services, special education, food services, supplies and materials, equipment, and other essential features are all aligned into a cohesive, efficient and effective system.

Budget requests reflecting the district's Strategic Plan priorities are initially developed at the schools and departments. Proposed budget changes are discussed with the Superintendent during school and department budget consultations. Each recommendation is carefully evaluated by the Superintendent and district leadership team for its alignment and coherence to the district's Strategic Plan, improvement of student success/equity, and addressing clearly identified critical needs.

Process:

1. Superintendent briefs the Board of Education on current and anticipated student needs.
2. Special Board of Education Meeting to discuss district plans, Board Member suggestions and areas for suggested consideration.

3. BoE receives Town Council Budget Directive Letter, BoE issues guidance to the Superintendent.
4. Superintendent provides a budget overview and reviews priorities with the leadership team.
5. Budget requests are reviewed by the Directors, Instructional Leaders, and Principals who make adjustments as necessary to meet overall goals for the department, school, and district as outlined in the Superintendent's guidance.
6. School/program budgets are submitted to the Director of Finance for preliminary review to ensure the proposals are accurate.
7. Budget discussions on changes are held with administrators, the Director of Finance and Superintendent. This iterative process is designed to discuss and determine priorities for the overall district budget request.
8. Superintendent presents the budget to the Board of Education for review in early January.
9. Board of Education reviews, modifies, and adopts the Board's budget, typically by mid-February.
10. The Board of Education Budget is provided to the Mayor and Town Council for their consideration and eventual adoption by the community.



APPENDIX J-4

Working Group D

Additions to Annual Budget Booklet for Annual Town Meeting

From BOE Budget Full Budget

Budget Request by Tier

2023-2024 Budget Requests by Tier				
		(1) GREEN - Recommended for inclusion in budget		
		(2) YELLOW - Considered for inclusion in budget		
		(3) RED - Considered for future inclusion in budget		
Building Department	or	Request, Narrative	Amount	Type
GFS/JWL, GHS		Instructional Coach (1)	\$85,000	Salary
District Wide		ELA Interventionists (3)	\$255,000	Salary
District Wide		EL Teacher (1)	\$75,000	Salary
GFS/JWL		Data team workshop	\$8,400	Salary
GFS		Kindergarten paraprofessional	\$16,115	Salary
GHS		Kindergarten paraprofessional	\$16,115	Salary
GHS		Summer Safety Care training	\$3,600	Salary
LMS		World language lab licenses	\$4,000	Prof Service
LHS		Athletic trainer	\$30,000	Salary
IT, LMS, GHS		Projectors/SMART Boards - out of warranty replacements -LMS/GHS	\$46,000	Equipment
Special Education		Increased required special education services	\$90,000	Prof Service
LHS		Increase agriscience supplies	\$10,000	Supplies
GFS/JWL, GHS		Elementary after school program stipends	\$6,000	Salary
Special District	Education,	Behavior interventionist (2)	\$72,772	Salary
Special District	Education,	BCBA	\$85,000	Salary

District Wide	MTSS Coordinator (1)	\$95,000	Salary
GFS/JWL, GHS	Instructional Coach (1)	\$85,000	Salary
LMS	Grade level field experience	\$15,500	Prof Service
District Wide	ELA Interventionists (2)	\$170,000	Salary
District Wide	Math Interventionist (1)	\$85,000	Salary
GFS/JWL	Increase art supplies	\$1,600	Supplies
Special Education, District	Behavior interventionist (2)	\$72,772	Salary
Special Education, District	BCBA	\$85,000	Salary
LMS	General interventionist, est MA3	\$57,520	Salary

Special Education	Increase preschool supply budget	\$1,000	Supplies
GFS	Transition Kindergarten teacher, est MA3	\$57,520	Salary
GHS	Transition Kindergarten teacher, est MA3	\$57,520	Salary
GHS/GFS/JWL	Math Coach (2)	\$190,000	Salary
Special Education	Increase SES Staffing (2)	\$150,000	Salary
Special Education	Inclusion training professional development	\$30,000	Prof Service
District Wide	Cross bridge magnet school bus reduction	-\$26,000	Prof Service
District Wide	Assistive Technology Coordinator	\$75,000	Salary
District Wide	Director of Curriculum	\$140,000	Salary
District Wide	Increase substitutes by 20%	\$56,362	Salary
District Wide	Increase paras by 20%	\$245,319	Salary
LHS	Increase 0.5 FTE counselor to 1.0 FTE	\$48,203	Salary
GFS, GHS	State Mandated Reading Program K-3 software (state mandated)	\$270,000	Supplies
GFS, GHS	Elementary instrumental music teacher	\$65,000	Salary
GFS, GHS	World language teacher (2)	\$130,000	Salary
District Wide	Late bus	\$65,000	Prof Service
District Wide	Musical instrument updates	\$75,000	Equipment
District Wide	Expanded PreK; 3 teachers and 6 paraprofessionals	\$345,000	Salary
LHS	Virtual learning proctor	\$65,000	Salary

APPENDIX J-5

Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

From BOE Budget Full Budget

REVENUES

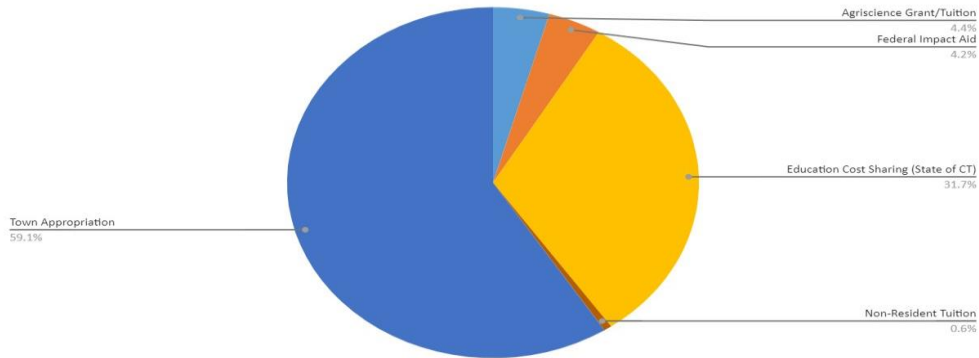
State of Connecticut/Federal Revenues

	Town's Budget 2020-21 (MUNIS)	Actual 2020- 21	Town's Budget 2021-22 (MUNIS)	Actual 2021- 22	Town's Budget 2022-23 (MUNIS)	BOE ADOPTED 2023-24
FPL 503	\$ 1,300,000.00	\$ 1,535,296.64	\$1,500,000.00	\$1,387,081.87	\$1,500,000.00	\$1,500,000.00
Agriscience Operating	\$ 695,736.00	\$ 855,464.00	\$695,736.00	\$997,429.00	\$850,000.00	\$850,000.00
Education Cost Sharing	\$ 11,492,516.00	\$ 11,458,704.00	\$11,492,516.00	\$11,438,366.00	\$11,492,516.00	\$11,382,427.00
Total	\$ 13,488,252.00	\$ 13,849,464.64	\$ 13,688,252.00	\$13,822,876.87	\$13,842,516.00	\$13,732,427.00

Tuition Based Revenue

	Actual 2020- 21	Actual 2021-22	Town's Budget 2022-23 (MUNIS)	BOE ADOPTED 2023-24
Non-Resident Tuition	\$97,013.00	\$34,647.50	\$138,590.00	\$57,960.00
Non-Resident Tuition(S)	\$122,405.36	\$82,089.00	\$97,013.00	\$37,437.00
Agriscience Tuition	\$736,831.50	\$717,109.79	\$736,832.00	\$764,176.00
Total	\$956,249.86	\$833,846.29	\$972,435.00	\$859,573.00

Town of Ledyard 2023-2024 Estimated BoE Budget Funding Sources



APPENDIX J-6

Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

From BOE Budget Full Budget

Projected Enrollment



School District: Ledyard, CT

12/16/2022

Enrollment Projections By Grade*																			
Birth Year	Births*	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2017	170	2022-23	92	165	190	159	187	184	195	175	191	182	208	195	213	203	0	2447	2539
2018	164	2023-24	92	175	159	192	165	191	188	199	172	198	200	208	195	207	0	2449	2541
2019	148	2024-25	92	158	169	161	200	169	195	192	196	178	218	200	208	189	0	2433	2525
2020	146	2025-26	92	156	152	171	168	205	172	199	189	203	196	218	200	202	0	2431	2523
2021	177	(prov.) 2026-27	92	189	151	154	178	172	209	175	196	196	223	196	218	194	0	2451	2543
2022	161	(est.) 2027-28	92	172	182	153	160	182	175	213	172	203	216	223	196	211	0	2458	2550
2023	159	(est.) 2028-29	93	170	166	184	159	164	186	179	210	178	223	216	223	190	0	2448	2541
2024	158	(est.) 2029-30	93	169	164	168	192	163	167	190	176	217	196	223	216	216	0	2457	2550
2025	160	(est.) 2030-31	93	171	163	166	175	196	166	170	187	182	239	196	223	210	0	2444	2537
2026	163	(est.) 2031-32	93	174	165	165	173	179	200	169	167	194	200	239	196	216	0	2437	2530
2027	160	(est.) 2032-33	93	171	168	167	172	177	183	204	166	173	213	200	239	190	0	2423	2516

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.

 Based on an estimate of births

 Based on children already born

 Based on students already enrolled

*Birth data provided by Public Health Vital Records Departments in each state.

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	PK-8	K-8	5-8	6-8	7-8	6-12	9-12
2022-23	1172	1080	1720	1628	743	548	373	1367	819
2023-24	1162	1070	1731	1639	757	569	370	1379	810
2024-25	1144	1052	1710	1618	761	566	374	1381	815
2025-26	1116	1024	1707	1615	763	591	392	1407	816
2026-27	1145	1053	1712	1620	776	567	392	1398	831
2027-28	1116	1024	1704	1612	763	588	375	1434	846
2028-29	1122	1029	1689	1596	753	567	388	1419	852
2029-30	1116	1023	1699	1606	750	583	393	1434	851
2030-31	1130	1037	1669	1576	705	539	369	1407	868
2031-32	1149	1056	1679	1586	730	530	361	1381	851
2032-33	1131	1038	1674	1581	726	543	339	1385	842

Projected Percentage Changes			
Year	K-12	Diff.	%
2022-23	2447	0	0.0%
2023-24	2449	2	0.1%
2024-25	2433	-16	-0.7%
2025-26	2431	-2	-0.1%
2026-27	2451	20	0.8%
2027-28	2458	7	0.3%
2028-29	2448	-10	-0.4%
2029-30	2457	9	0.4%
2030-31	2444	-13	-0.5%
2031-32	2437	-7	-0.3%
2032-33	2423	-14	-0.6%
Change		-24	-1.0%

*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

©New England School Development Council • 508-481-9444 • www.nesdec.org

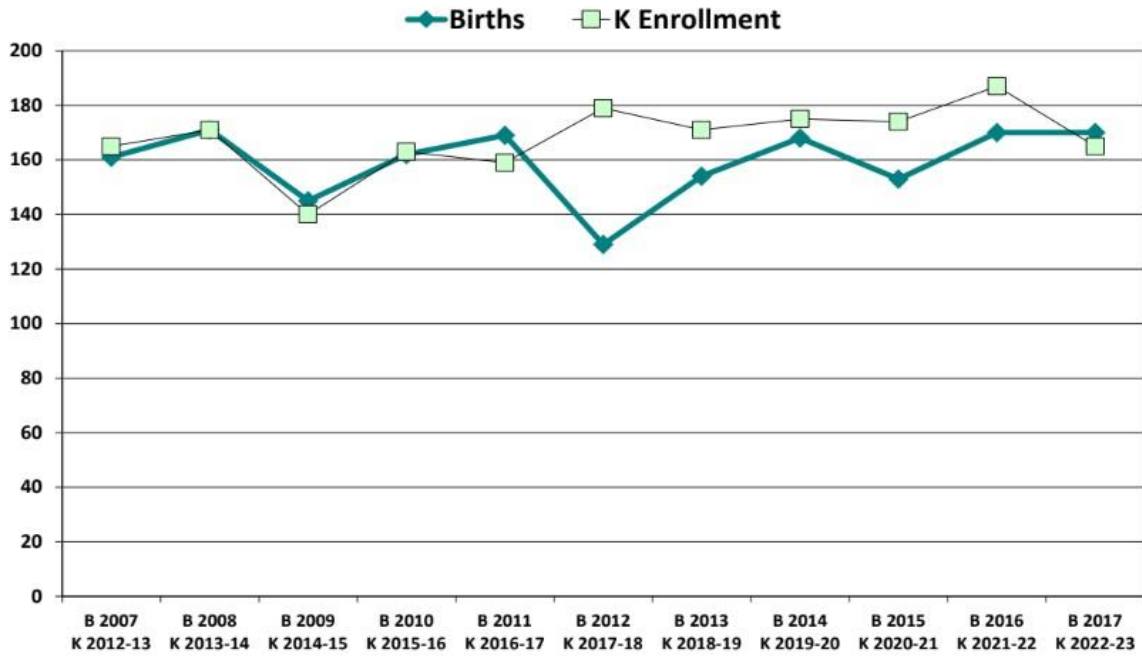
APPENDIX J-6 (Continued)

Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

From BOE Budget Full Budget

Projected Enrollment



©New England School Development Council • 508-481-9444 • www.nesdec.org

APPENDIX J-7

Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

PROJECTED STAFFING

CERTIFIED STAFF							
Position	Level	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Proposed 23-24	Additions 23-24
Superintendent	PK-12	1	1	1	1	1	0
Assistant Superintendent	PK-12	1	1	1	1	1	0
Director of Finance	PK-12	1	1	1	1	1	0
PPS Director	PK-12	1	1	1	1	1	0
Principal	PK-12	4	4	4	4	4	0
Assistant Principal	PK-12	5	5	5	5	5	0
Sped Coordinator	9-12	1	1	1	1	1	0
Student Svc, Engagement, PK Admin	PK-5	0	0	1	1	1	0
Student Svc, Engagement, OOD Admin	PK-5	0	0	1	1	1	0
Pre-K Coordinator	PK	1	1	0	0	0	0
Sped OOD Coordinator	PK-12	0.5	0.5	0	0	0	0
Kindergarten	PK-5	9	9	10	10	9	-1
Grade 1	PK-5	9	9	9	9	9	0
Grade 2	PK-5	8	8	9	9	9	0
Grade 3	PK-5	8	8	8	8	8	0
Grade 4	PK-5	8	8	8	8	8	0
Grade 5	PK-5	9	9	8	8	8	0
Grade 6*	PK-5	0	0	0	0	0	0
Art	PK-12	6	6	6.8	6.8	6.8	0
Business	9-12	1	1	1	1	1	0
English/Language Arts	PK-12	13	13.5	14	14	15	1

APPENDIX J-7 (Continued)

Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

PROJECTED STAFFING

World Language	6-12	7	6.7	6.67	7	7	0
Health	6-12	2	3	2	3	3	0
Agriscience	9-12	5	5	5	5	5	0
Family/Consumer Sci	9-12	1	1	1	1	1	0
TechEd/Computer	6-12	4	4	4	4	4	0
Math	6-12	13	13	14	14	14	0
Science	6-12	14	14	13.67	14.67	14.67	0
Music	PK-12	7	7	7.5	7	7	0
Social Studies	6-12	11	11	11	11	11	0
Physical Education	PK-12	8	8	9	9	9	0

Literacy Specialist	PK-8	1	1	1	1	1	0
Mathematics Specialist	PK-8	1	1	1	1	1	0
Literacy Teacher	PK-5	5	5	5	5	5	0
BCBA	PK-12	2	2	1	1	1	0
Sped Pre-K	PK	2	2	4	4	4	0
Sped K-12	K-12	25	26	30	30	30	0
School Readiness Pre-K	PK	2	2	2	2	2	0
Sped Transition	12+	1	1	0	0	0	0
Sped Medically Fragile	PK-8	1	1	1	1	1	0
Guidance	6-12	7	7	7	8	8	0
Psychologist	PK-12	6	6	5	5	5	0
Social Worker	PK-12	2	2	4	4	4	0
Speech	PK-12	6	6	6	6	6	0
Media Specialist	PK-12	3	3	3	4	4	0
Interventionist	PK-8	0	2	6	7	10	3
		222.5	226.7	239.6	244.5	248.5	4.0

NON-CERTIFIED STAFF						
Position	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23	Proposed 23-24	Additions 23-24
PreK	6.35	7.14	7.92	8.1	8.1	0
Kindergarten	3.65	4.69	4.05	5.67	6.87	1.2
Regular Program	5.32	5.32	5.32	5.1	5.1	0
Reading Instruction	4.04	3.08	3.54	3.21	3.21	0
Library/Media Support	3.23	2.7	4.05	3.24	3.24	0
Technology	7.98	7.98	6.84	5.67	5.67	0
Other Student Support	3.35	2.7	5.49	2.16	2.16	0
Professional Admin	1.14	1.14	3.42	6.84	6.84	0
Auxiliary Admin	23.1	23.1	21.39	20.96	20.96	0
Maintenance	9.12	9.12	4.56	5.7	5.7	0
Custodial	17.67	17.67	19.95	20.52	20.52	0
Other	1.07	1.07	4.27	1.06	1.56	0.5
Special Education	55.01	54.65	43.19	44.59	45.99	1.4
	141.03	140.36	133.99	132.82	135.92	3.10

NON-INSTRUCTIONAL STAFF (SUBCONTRACTED EMPLOYEES)	
Service	Provider
Food Service	Chartwells
School Nurses	Ledyard VNA
Transportation	Student Transportation of America
Special Education	Bloom, Community Therapeutic

APPENDIX J-8
Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting
Budget Detail

2023-2024 Budget Including \$ Inc/Dec and % Inc/Dec							
ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2021000	51040	0150-70-0002-01000-51040 -	TEACHER SALARY	\$2,073,345	\$2,317,898	\$244,553	11.80%
2021000	51140	0150-70-0002-01000-51140 -	PARAPROFESSIONAL SALARIES	\$76,407	\$67,193	-\$9,214	-12.06%
2021000	56110	0150-70-0002-01000-56110 -	INSTRUCTIONAL SUPPLIES	\$38,500	\$38,500	\$0	0.00%
2021000	56890	0150-70-0002-01000-56890 -	TECHNOLOGY SUPPLIES	\$12,000	\$12,000	\$0	0.00%
2021000	57310	0150-70-0002-01000-57310 -	REPLACEMENT EQUIPMENT	\$950	\$950	\$0	0.00%
2021002	51040	0150-70-0002-01002-51040 -	TEACHER SALARY	\$94,701	\$96,405	\$1,704	1.80%
2021002	56110	0150-70-0002-01002-56110 -	INSTR SUPPLIES-ART INSTR	\$2,400	\$2,400	\$0	0.00%
2021005	56110	0150-70-0002-01005-56110 -	INSTR SUPPLIES-LA INSTR	\$4,300	\$4,300	\$0	0.00%
2021007	56110	0150-70-0002-01007-56110 -	INSTR SUPPLIES-KG INSTR	\$750	\$750	\$0	0.00%
2021011	56110	0150-70-0002-01011-56110 -	INSTR SUPPLIES-MATH INSTR	\$1,500	\$1,500	\$0	0.00%
2021012	51040	0150-70-0002-01012-51040 -	TEACHER SALARY	\$70,493	\$74,082	\$3,589	5.09%
2021012	54300	0150-70-0002-01012-54300 -	REPAIRS & MAINT-MUSIC INST	\$1,000	\$1,000	\$0	0.00%
2021012	56110	0150-70-0002-01012-56110 -	INSTR SUPPLIES-MUSIC INST	\$2,200	\$2,200	\$0	0.00%
2021013	56110	0150-70-0002-01013-56110 -	INSTR SUPPLIES-SCI INSTR	\$2,200	\$2,200	\$0	0.00%
2021015	56110	0150-70-0002-01015-56110 -	INSTR SUPPLIES-SS INST	\$4,200	\$4,200	\$0	0.00%
2021051	56110	0150-70-0002-01051-56110 -	INSTR SUPPLIES-READ INSTR	\$4,500	\$4,500	\$0	0.00%
2021081	51040	0150-70-0002-01081-51040 -	TEACHER SALARY	\$62,777	\$65,676	\$2,899	4.62%
2021081	56110	0150-70-0002-01081-56110 -	INSTR SUPPLIES-PHYS ED	\$1,500	\$1,500	\$0	0.00%
2021085	51140	0150-70-0002-01085-51140 -	PARAPROFESSIONAL SALARIES	\$33,857	\$0	-\$33,857	-100.00%
2021085	56110	0150-70-0002-01085-56110 -	INSTR SUPPLIES-REMEDIATION INST	\$1,900	\$1,900	\$0	0.00%
2021200	51140	0150-70-0002-01200-51140 -	PARAPROFESSIONAL SALARIES	\$257,190	\$201,387	-\$55,803	-21.70%
2021260	56110	0150-70-0002-01260-56110 -	INSTR SUPPLIES-LRN DISAB	\$3,600	\$3,600	\$0	0.00%
2022140	56110	0150-70-0002-02140-56110 -	INSTR SUPPLIES-PSYCHOLOGY	\$500	\$500	\$0	0.00%
2022140	56800	0150-70-0002-02140-56800 -	TESTING SUPPLIES-PSYCHOLOGY	\$250	\$250	\$0	0.00%
2022150	56110	0150-70-0002-02150-56110 -	INSTR SUPPLIES-SPCH LANG	\$800	\$800	\$0	0.00%
2022150	56800	0150-70-0002-02150-56800 -	TESTING SUPPLIES-SPCH LANG	\$650	\$650	\$0	0.00%
2022210	53300	0150-70-0002-02210-53300 -	PROF/TECH SERVICES-PROF DEV	\$3,500	\$3,500	\$0	0.00%
2022220	51050	0150-70-0002-02220-51050 -	MEDIA SALARIES-MEDIA CTR	\$63,096	\$71,022	\$7,926	12.56%
2022220	51140	0150-70-0002-02220-51140 -	PARA SALARIES-MEDIA CTR	\$17,236	\$17,769	\$533	3.09%
2022220	56110	0150-70-0002-02220-56110 -	INSTR SUPPLIES-MEDIA CTR	\$5,400	\$5,400	\$0	0.00%
2022220	56900	0150-70-0002-02220-56900 -	OTHER SUPPLIES-MEDIA CTR	\$800	\$800	\$0	0.00%
2022230	56890	0150-70-0002-02230-56890 -	TECHNOLOGY SUPPLIES-INSTR TECH	\$2,000	\$2,000	\$0	0.00%
2022400	51020	0150-70-0002-02400-51020 -	ADMIN SALARIES-GEN ADM	\$285,247	\$285,768	\$521	0.18%
2022400	51100	0150-70-0002-02400-51100 -	SEC/CLERICAL SALARIES-GEN ADM	\$98,762	\$112,081	\$13,319	13.49%
2022400	55300	0150-70-0002-02400-55300 -	COMMUNICATIONS-GEN ADM	\$1,300	\$1,300	\$0	0.00%
2022400	56900	0150-70-0002-02400-56900 -	OTHER SUPPLIES-GEN ADM	\$1,300	\$1,300	\$0	0.00%
2041000	51040	0150-70-0004-01000-51040 -	TEACHER SALARY-GEN INSTR	\$2,360,091	\$2,628,322	\$268,231	11.37%
2041000	51140	0150-70-0004-01000-51140 -	PARA SALARIES-GEN INSTR	\$62,428	\$69,581	\$7,153	11.46%
2041000	56110	0150-70-0004-01000-56110 -	INSTR SUPPLIES-GEN INSTR	\$38,805	\$38,805	\$0	0.00%

ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2041000	56890	0150-70-0004-01000-56890 -	TECHNOLOGY SUPPLIES-GEN INSTR	\$12,000	\$12,000	\$0	0.00%
2041000	57310	0150-70-0004-01000-57310 -	REPLACEMENT EQUIPMENT	\$4,500	\$4,500	\$0	0.00%
2041002	51040	0150-70-0004-01002-51040 -	TEACHER SALARY	\$164,335	\$151,468	-\$12,867	-7.83%
2041002	56110	0150-70-0004-01002-56110 -	INSTR SUPPLIES-ART INSTR	\$4,200	\$4,200	\$0	0.00%
2041005	56110	0150-70-0004-01005-56110 -	INSTR SUPPLIES-LA INSTR	\$7,160	\$7,160	\$0	0.00%
2041007	56110	0150-70-0004-01007-56110 -	INSTR SUPPLIES-KG INSTR	\$3,100	\$3,100	\$0	0.00%
2041011	56110	0150-70-0004-01011-56110 -	INSTR SUPPLIES-MATH INSTR	\$2,495	\$2,495	\$0	0.00%
2041012	51040	0150-70-0004-01012-51040 -	TEACHER SALARY	\$150,767	\$107,530	-\$43,237	-28.68%
2041012	54300	0150-70-0004-01012-54300 -	REPAIRS & MAINT-MUSIC INST	\$850	\$850	\$0	0.00%
2041012	56110	0150-70-0004-01012-56110 -	INSTR SUPPLIES-MUSIC INST	\$3,650	\$3,650	\$0	0.00%
2041013	56110	0150-70-0004-01013-56110 -	INSTR SUPPLIES-SCI INSTR	\$2,000	\$2,000	\$0	0.00%
2041015	56110	0150-70-0004-01015-56110 -	INSTR SUPPLIES-SS INST	\$4,500	\$4,500	\$0	0.00%
2041051	56110	0150-70-0004-01051-56110 -	INSTR SUPPLIES-READ INSTR	\$10,600	\$10,600	\$0	0.00%
2041081	51040	0150-70-0004-01081-51040 -	TEACHER SALARY	\$159,493	\$125,609	-\$33,884	-21.24%
2041081	56110	0150-70-0004-01081-56110 -	INSTR SUPPLIES-PHYS ED	\$3,600	\$3,600	\$0	0.00%
2041085	51140	0150-70-0004-01085-51140 -	PARAPROFESSIONAL SALARIES	\$47,227	\$51,745	\$4,519	9.57%
2041085	56110	0150-70-0004-01085-56110 -	INSTR SUPPLIES-REMEDI INST	\$3,100	\$3,100	\$0	0.00%
2041200	51140	0150-70-0004-01200-51140 -	PARAPROFESSIONAL SALARIES	\$395,149	\$341,080	-\$54,069	-13.68%
2041260	56110	0150-70-0004-01260-56110 -	INSTR SUPPLIES-LRN DISAB	\$4,600	\$4,600	\$0	0.00%
2042140	56110	0150-70-0004-02140-56110 -	INSTR SUPPLIES-PSYCHOLOGY	\$600	\$600	\$0	0.00%
2042140	56800	0150-70-0004-02140-56800 -	TESTING SUPPLIES-PSYCHOLOGY	\$800	\$800	\$0	0.00%
2042150	56110	0150-70-0004-02150-56110 -	INSTR SUPPLIES-SPCH LANG	\$1,000	\$1,000	\$0	0.00%
2042150	56800	0150-70-0004-02150-56800 -	TESTING SUPPLIES-SPCH LANG	\$700	\$700	\$0	0.00%
2042210	53300	0150-70-0004-02210-53300 -	PROF/TECH SERVICES-PROF DEV	\$9,350	\$9,350	\$0	0.00%
2042220	51050	0150-70-0004-02220-51050 -	MEDIA SALARIES-MEDIA CTR	\$67,582	\$101,092	\$33,510	49.58%
2042220	56110	0150-70-0004-02220-56110 -	INSTR SUPPLIES-MEDIA CTR	\$9,850	\$9,850	\$0	0.00%
2042220	56900	0150-70-0004-02220-56900 -	OTHER SUPPLIES-MEDIA CTR	\$550	\$550	\$0	0.00%
2042230	56890	0150-70-0004-02230-56890 -	TECHNOLOGY SUPPLIES	\$2,000	\$2,000	\$0	0.00%
2042400	51020	0150-70-0004-02400-51020 -	ADMIN SALARIES-GEN ADM	\$272,117	\$290,239	\$18,122	6.66%
2042400	51100	0150-70-0004-02400-51100 -	SEC/CLERICAL SALARIES-GEN ADM	\$98,464	\$125,494	\$27,030	27.45%
2042400	55300	0150-70-0004-02400-55300 -	COMMUNICATIONS-GEN ADM	\$1,000	\$1,000	\$0	0.00%
2042400	56900	0150-70-0004-02400-56900 -	OTHER SUPPLIES-GEN ADM	\$2,300	\$2,300	\$0	0.00%
2042700	51140	0150-70-0004-02700-51140 -	PARA SALARIES-TRANS	\$5,560	\$5,700	\$140	2.52%
2051000	56110	0150-70-0005-01000-56110 -	INSTRUCTIONAL SUPPLIES	\$29,700	\$29,700	\$0	0.00%
2051000	56890	0150-70-0005-01000-56890 -	TECHNOLOGY SUPPLIES	\$2,500	\$2,500	\$0	0.00%
2051002	51040	0150-70-0005-01002-51040 -	TEACHER SALARY-ART INSTR	\$94,701	\$96,405	\$1,704	1.80%
2051002	56110	0150-70-0005-01002-56110 -	INSTR SUPPLIES-ART INSTR	\$6,400	\$6,400	\$0	0.00%
2051005	51040	0150-70-0005-01005-51040 -	TEACHER SALARY-LA INSTR	\$326,603	\$341,104	\$14,501	4.44%
2051005	56110	0150-70-0005-01005-56110 -	INSTR SUPPLIES-LA INSTR	\$7,400	\$9,900	\$2,500	33.78%
2051006	51040	0150-70-0005-01006-51040 -	TEACHER SALARY-FLANG INST	\$154,252	\$158,986	\$4,734	3.07%
2051006	56110	0150-70-0005-01006-56110 -	INSTR SUPPLIES-FLANG INST	\$100	\$4,100	\$4,000	4000.00%
2051008	51040	0150-70-0005-01008-51040 -	TEACHER SALARY-HLTH INSTR	\$144,782	\$152,892	\$8,110	5.60%
2051008	56110	0150-70-0005-01008-56110 -	INSTR SUPPLIES-HLTH INSTR	\$1,150	\$1,150	\$0	0.00%
2051010	51040	0150-70-0005-01010-51040 -	TEACHER SALARY-INDUS INST	\$174,793	\$207,289	\$32,496	18.59%
2051010	56110	0150-70-0005-01010-56110 -	INSTR SUPPLIES-INDUS INST	\$3,000	\$3,000	\$0	0.00%
2051011	51040	0150-70-0005-01011-51040 -	TEACHER SALARY-MATH INSTR	\$479,401	\$472,935	-\$6,466	-1.35%
2051011	56110	0150-70-0005-01011-56110 -	INSTR SUPPLIES-MATH INSTR	\$1,200	\$1,200	\$0	0.00%

ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2051012	51040	0150-70-0005-01012-51040 -	TEACHER SALARY-MUSIC INST	\$125,227	\$131,602	\$6,375	5.09%
2051012	54300	0150-70-0005-01012-54300 -	REPAIRS & MAINT-MUSIC INST	\$1,400	\$1,400	\$0	0.00%
2051012	56110	0150-70-0005-01012-56110 -	INSTR SUPPLIES-MUSIC INST	\$2,350	\$2,350	\$0	0.00%
2051012	57310	0150-70-0005-01012-57310 -	REPL EQUIPMENT-MUSIC INST	\$2,770	\$2,770	\$0	0.00%
2051012	58100	0150-70-0005-01012-58100 -	DUES & FEES-MUSIC INST	\$275	\$275	\$0	0.00%
2051013	51040	0150-70-0005-01013-51040 -	TEACHER SALARY-SCI INSTR	\$526,702	\$523,800	-\$2,902	-0.55%
2051013	56110	0150-70-0005-01013-56110 -	INSTR SUPPLIES-SCI INSTR	\$7,500	\$10,000	\$2,500	33.33%
2051013	58120	0150-70-0005-01013-58120 -	PROJECT DUES & FEES-SCI INSTR	\$8,500	\$8,500	\$0	0.00%
2051014	56890	0150-70-0005-01014-56890 -	TECHNOLOGY SUPPLIES-COMP INSTR	\$6,500	\$6,500	\$0	0.00%
2051015	51040	0150-70-0005-01015-51040 -	TEACHER SALARY-SS INST	\$284,103	\$289,215	\$5,112	1.80%
2051015	56110	0150-70-0005-01015-56110 -	INSTR SUPPLIES-SS INST	\$4,750	\$4,750	\$0	0.00%
2051051	51040	0150-70-0005-01051-51040 -	TEACHER SALARY-READ INSTR	\$138,994	\$163,673	\$24,679	17.76%
2051051	56110	0150-70-0005-01051-56110 -	INSTRUCTIONAL SUPPLIES	\$2,900	\$2,900	\$0	0.00%
2051081	51040	0150-70-0005-01081-51040 -	TEACHER SALARY-PHYS ED	\$195,865	\$139,220	-\$56,645	-28.92%
2051081	56110	0150-70-0005-01081-56110 -	INSTR SUPPLIES-PHYS ED	\$2,100	\$2,100	\$0	0.00%
2051115	51040	0150-70-0005-01115-51040 -	TEACHER SALARY-EXTRA CUR	\$22,227	\$22,894	\$667	3.00%
2051115	55100	0150-70-0005-01115-55100 -	TRANSPORTATION-EXTRA CUR	\$2,950	\$2,950	\$0	0.00%
2051115	56900	0150-70-0005-01115-56900 -	OTHER SUPPLIES-EXTRA CUR	\$2,150	\$2,150	\$0	0.00%
2051200	51140	0150-70-0005-01200-51140 -	PARAPROFESSIONAL SALARIES	\$171,780	\$186,209	\$14,429	8.40%
2051200	56110	0150-70-0005-01200-56110 -	INSTRUCTIONAL SUPPLIES	\$2,900	\$2,900	\$0	0.00%
2051200	56800	0150-70-0005-01200-56800 -	TESTING SUPPLIES	\$300	\$300	\$0	0.00%
2052120	51030	0150-70-0005-02120-51030 -	GUIDANCE SALARIES-GUIDANCE	\$226,415	\$251,080	\$24,665	10.89%
2052120	56110	0150-70-0005-02120-56110 -	INSTR SUPPLIES-GUIDANCE	\$650	\$650	\$0	0.00%
2052140	56110	0150-70-0005-02140-56110 -	INSTR SUPPLIES-PSYCHOLOGY	\$350	\$350	\$0	0.00%
2052150	56110	0150-70-0005-02150-56110 -	INSTR SUPPLIES-SPCH LANG	\$750	\$750	\$0	0.00%
2052210	53300	0150-70-0005-02210-53300 -	PROF/TECH SERVICES-PROF DEV	\$3,350	\$3,350	\$0	0.00%
2052220	51050	0150-70-0005-02220-51050 -	MEDIA SALARIES-MEDIA CTR	\$94,701	\$96,405	\$1,704	1.80%
2052220	51140	0150-70-0005-02220-51140 -	PARA SALARIES-MEDIA CTR	\$22,000	\$0	-\$22,000	-100.00%
2052220	56110	0150-70-0005-02220-56110 -	INSTR SUPPLIES-MEDIA CTR	\$9,650	\$9,650	\$0	0.00%
2052400	51020	0150-70-0005-02400-51020 -	ADMIN SALARIES-GEN ADM	\$302,758	\$308,056	\$5,298	1.75%
2052400	51100	0150-70-0005-02400-51100 -	SEC/CLERICAL SALARIES-GEN ADM	\$97,133	\$120,931	\$23,798	24.50%
2052400	51140	0150-70-0005-02400-51140 -	PARA SALARIES-GEN ADM	\$31,553	\$17,145	-\$14,408	-45.66%
2052400	55300	0150-70-0005-02400-55300 -	COMMUNICATIONS-GEN ADM	\$5,950	\$5,950	\$0	0.00%
2052400	56900	0150-70-0005-02400-56900 -	OTHER SUPPLIES-GEN ADM	\$2,000	\$4,000	\$2,000	100.00%
2052400	58100	0150-70-0005-02400-58100 -	DUES & FEES-GEN ADM	\$1,200	\$1,200	\$0	0.00%
2053200	51040	0150-70-0005-03200-51040 -	TEACHER SALARY-ATHLETICS	\$24,752	\$25,494	\$743	3.00%
2053200	53400	0150-70-0005-03200-53400 -	OTHER PROF/TECH SVCS-ATHLETICS	\$4,800	\$4,800	\$0	0.00%
2053200	55100	0150-70-0005-03200-55100 -	TRANSPORTATION-ATHLETICS	\$5,800	\$5,800	\$0	0.00%
2053200	56900	0150-70-0005-03200-56900 -	OTHER SUPPLIES-ATHLETICS	\$4,000	\$4,000	\$0	0.00%
2061000	56110	0150-70-0006-01000-56110 -	INSTR SUPPLIES-GEN INSTR	\$13,200	\$13,200	\$0	0.00%
2061002	51040	0150-70-0006-01002-51040 -	TEACHER SALARY-ART INSTR	\$155,401	\$162,939	\$7,538	4.85%
2061002	56110	0150-70-0006-01002-56110 -	INSTR SUPPLIES-ART INSTR	\$11,200	\$11,200	\$0	0.00%
2061003	51040	0150-70-0006-01003-51040 -	TEACHER SALARY-BUS INSTR	\$84,762	\$88,846	\$4,084	4.82%
2061003	56110	0150-70-0006-01003-56110 -	INSTR SUPPLIES-BUS INSTR	\$1,900	\$1,900	\$0	0.00%
2061005	51040	0150-70-0006-01005-51040 -	TEACHER SALARY-LA INSTR	\$594,149	\$534,353	-\$59,796	-10.06%
2061005	56110	0150-70-0006-01005-56110 -	INSTR SUPPLIES-LA INSTR	\$1,000	\$1,000	\$0	0.00%
2061005	58100	0150-70-0006-01005-58100 -	DUES & FEES-LA INSTR	\$500	\$500	\$0	0.00%

ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2061006	51040	0150-70-0006-01006-51040 -	TEACHER SALARY-FLANG INST	\$401,211	\$404,364	\$3,153	0.79%
2061006	56110	0150-70-0006-01006-56110 -	INSTR SUPPLIES-FLANG INST	\$800	\$800	\$0	0.00%
2061006	58100	0150-70-0006-01006-58100 -	DUES & FEES-FLANG INST	\$200	\$200	\$0	0.00%
2061008	51040	0150-70-0006-01008-51040 -	TEACHER SALARY-HLTH INSTR	\$99,304	\$101,092	\$1,788	1.80%
2061008	56110	0150-70-0006-01008-56110 -	INSTR SUPPLIES-HLTH INSTR	\$900	\$900	\$0	0.00%
2061009	51040	0150-70-0006-01009-51040 -	TEACHER SALARY-LIFE INSTR	\$94,701	\$96,405	\$1,704	1.80%
2061009	56110	0150-70-0006-01009-56110 -	INSTR SUPPLIES-LIFE INSTR	\$8,500	\$8,500	\$0	0.00%
2061010	51040	0150-70-0006-01010-51040 -	TEACHER SALARY-INDUS INST	\$265,492	\$276,882	\$11,390	4.29%
2061010	54300	0150-70-0006-01010-54300 -	REPAIRS & MAINT-INDUS INST	\$1,000	\$1,000	\$0	0.00%
2061010	54400	0150-70-0006-01010-54400 -	RENTALS-INDUS INST	\$1,200	\$1,200	\$0	0.00%
2061010	56110	0150-70-0006-01010-56110 -	INSTR SUPPLIES-INDUS INST	\$24,500	\$24,500	\$0	0.00%
2061011	51040	0150-70-0006-01011-51040 -	TEACHER SALARY-MATH INSTR	\$730,606	\$611,577	-\$119,029	-16.29%
2061011	56110	0150-70-0006-01011-56110 -	INSTR SUPPLIES-MATH INSTR	\$1,500	\$1,500	\$0	0.00%
2061011	58100	0150-70-0006-01011-58100 -	DUES & FEES-MATH INSTR	\$100	\$100	\$0	0.00%
2061012	51040	0150-70-0006-01012-51040 -	TEACHER SALARY-MUSIC INSTR	\$155,401	\$162,939	\$7,538	4.85%
2061012	53400	0150-70-0006-01012-53400 -	OTR PROF/TECH SVCS-MUSIC INST	\$5,000	\$5,000	\$0	0.00%
2061012	54300	0150-70-0006-01012-54300 -	REPAIRS & MAINT-MUSIC INST	\$1,500	\$1,500	\$0	0.00%
2061012	56110	0150-70-0006-01012-56110 -	INSTR SUPPLIES-MUSIC INST	\$4,600	\$4,600	\$0	0.00%
2061012	57310	0150-70-0006-01012-57310 -	REPL EQUIPMENT-MUSIC INST	\$2,500	\$2,500	\$0	0.00%
2061013	51040	0150-70-0006-01013-51040 -	TEACHER SALARY-SCI INSTR	\$787,891	\$806,393	\$18,503	2.35%
2061013	56110	0150-70-0006-01013-56110 -	INSTR SUPPLIES-SCI INSTR	\$16,000	\$16,000	\$0	0.00%
2061013	57310	0150-70-0006-01013-57310 -	REPL EQUIPMENT-SCI INSTR	\$3,600	\$3,600	\$0	0.00%
2061013	58120	0150-70-0006-01013-58120 -	PROJECT DUES & FEES-SCI INSTR	\$28,319	\$28,319	\$0	0.00%
2061014	56890	0150-70-0006-01014-56890 -	TECHNOLOGY SUPPLIES	\$5,500	\$5,500	\$0	0.00%
2061015	51040	0150-70-0006-01015-51040 -	TEACHER SALARY-SS INST	\$681,280	\$653,081	-\$28,199	-4.14%
2061015	56110	0150-70-0006-01015-56110 -	INSTR SUPPLIES-SS INST	\$1,000	\$1,000	\$0	0.00%
2061081	51040	0150-70-0006-01081-51040 -	TEACHER SALARY-PHYS ED	\$268,359	\$275,028	\$6,669	2.49%
2061081	56110	0150-70-0006-01081-56110 -	INSTR SUPPLIES-PHYS ED	\$6,000	\$6,000	\$0	0.00%
2061115	51040	0150-70-0006-01115-51040 -	TEACHER SALARY-EXTRA CUR	\$78,988	\$81,358	\$2,370	3.00%
2061200	51140	0150-70-0006-01200-51140 -	PARAPROFESSIONAL SALARIES	\$164,537	\$123,443	-\$41,094	-24.98%
2061300	53210	0150-70-0006-01300-53210 -	TUTORS-EXT DAY	\$4,500	\$4,500	\$0	0.00%
2062120	51030	0150-70-0006-02120-51030 -	GUIDANCE SALARIES-GUIDANCE	\$437,689	\$430,625	-\$7,063	-1.61%
2062120	55300	0150-70-0006-02120-55300 -	COMMUNICATIONS-GUIDANCE	\$8,000	\$8,000	\$0	0.00%
2062120	56900	0150-70-0006-02120-56900 -	OTHER SUPPLIES-GUIDANCE	\$2,000	\$2,000	\$0	0.00%
2062140	56110	0150-70-0006-02140-56110 -	INSTR SUPPLIES-PSYCHOLOGY	\$2,100	\$2,100	\$0	0.00%
2062140	56900	0150-70-0006-02140-56900 -	NON INSTRUCTIONAL SUPPLIES	\$5,250	\$5,250	\$0	0.00%
2062200	51200	0150-70-0006-02200-51200 -	OTHER SALARY-SCH CARER	\$35,845	\$36,920	\$1,075	3.00%
2062210	53300	0150-70-0006-02210-53300 -	PROF/TECH SERVICES-PROF DEV	\$3,500	\$3,500	\$0	0.00%
2062220	51050	0150-70-0006-02220-51050 -	MEDIA SALARIES-MEDIA CTR	\$99,304	\$101,092	\$1,788	1.80%
2062220	51140	0150-70-0006-02220-51140 -	PARA SALARIES-MEDIA CTR	\$22,326	\$18,035	-\$4,291	-19.22%
2062220	51200	0150-70-0006-02220-51200 -	OTHER SALARY	\$27,321	\$0	-\$27,321	-100.00%
2062220	56110	0150-70-0006-02220-56110 -	INSTR SUPPLIES-MEDIA CTR	\$25,950	\$25,950	\$0	0.00%
2062220	57300	0150-70-0006-02220-57300 -	NEW EQUIPMENT-MEDIA CTR	\$1,100	\$1,100	\$0	0.00%
2062220	58100	0150-70-0006-02220-58100 -	DUES & FEES-MEDIA CTR	\$250	\$250	\$0	0.00%
2062223	56900	0150-70-0006-02223-56900 -	OTHER SUPPLIES-AUDIO/VIS	\$1,500	\$1,500	\$0	0.00%
2062400	51020	0150-70-0006-02400-51020 -	ADMIN SALARIES-GEN ADM	\$474,275	\$482,329	\$8,054	1.70%
2062400	51100	0150-70-0006-02400-51100 -	SEC/CLERICAL SALARIES-GEN ADM	\$237,642	\$238,965	\$1,323	0.56%

ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2062400	51140	0150-70-0006-02400-51140 -	PARA SALARIES-GEN ADM	\$71,372	\$78,588	\$7,215	10.11%
2062400	53400	0150-70-0006-02400-53400 -	OTR PROFESS/TECH SVCS-GEN ADM	\$5,500	\$5,500	\$0	0.00%
2062400	54300	0150-70-0006-02400-54300 -	REPAIRS & MAINT-GEN ADM	\$2,500	\$2,500	\$0	0.00%
2062400	54400	0150-70-0006-02400-54400 -	RENTALS-GEN ADM	\$1,200	\$1,200	\$0	0.00%
2062400	55300	0150-70-0006-02400-55300 -	COMMUNICATIONS-GEN ADM	\$15,500	\$15,500	\$0	0.00%
2062400	56900	0150-70-0006-02400-56900 -	OTHER SUPPLIES-GEN ADM	\$19,150	\$19,150	\$0	0.00%
2062400	58100	0150-70-0006-02400-58100 -	DUES & FEES-GEN ADM	\$16,000	\$16,000	\$0	0.00%
2062500	53400	0150-70-0006-02500-53400 -	OTR PROF/TECH SVCS ATHLETICS	\$2,700	\$2,700	\$0	0.00%
2063200	51040	0150-70-0006-03200-51040 -	TEACHER SALARY-ATHLETICS	\$240,632	\$277,851	\$37,219	15.47%
2063200	54300	0150-70-0006-03200-54300 -	REPAIRS & MAINT-ATHLETICS	\$14,000	\$14,000	\$0	0.00%
2063200	54400	0150-70-0006-03200-54400 -	RENTALS-ATHLETICS	\$5,000	\$5,000	\$0	0.00%
2063200	56900	0150-70-0006-03200-56900 -	OTHER SUPPLIES-ATHLETICS	\$17,500	\$17,500	\$0	0.00%
2063200	57300	0150-70-0006-03200-57300 -	NEW EQUIPMENT-ATHLETICS	\$5,600	\$5,600	\$0	0.00%
2063200	57310	0150-70-0006-03200-57310 -	REPL EQUIPMENT-ATHLETICS	\$17,000	\$17,000	\$0	0.00%
2071001	51040	0150-70-0007-01001-51040 -	TEACHER SALARY-AGRI INSTR	\$522,413	\$537,167	\$14,755	2.82%
2071001	53400	0150-70-0007-01001-53400 -	OTHER PRO/TECH SVCS-AGRI INSTR	\$14,000	\$14,000	\$0	0.00%
2071001	54300	0150-70-0007-01001-54300 -	REPAIRS & MAINT-AGRI INSTR	\$7,500	\$7,500	\$0	0.00%
2071001	55800	0150-70-0007-01001-55800 -	TRAVEL-AGRI INSTR	\$2,000	\$2,000	\$0	0.00%
2071001	56110	0150-70-0007-01001-56110 -	INSTR SUPPLIES-AGRI INSTR	\$27,000	\$37,000	\$10,000	37.04%
2071001	56890	0150-70-0007-01001-56890 -	TECHNOLOGY SUPPLIES-AGRI INSTR	\$1,000	\$1,000	\$0	0.00%
2071001	56900	0150-70-0007-01001-56900 -	OTHER SUPPLIES-AGRI INSTR	\$1,600	\$1,600	\$0	0.00%
2071001	58100	0150-70-0007-01001-58100 -	DUES & FEES-AGRI INSTR	\$4,000	\$4,000	\$0	0.00%
2081000	51040	0150-70-0008-01000-51040 -	TEACHER SALARY-GEN INSTR	\$504,373	\$818,342	\$313,970	62.25%
2081000	51210	0150-70-0008-01000-51210 -	SUB TEACHER SALARIES-GEN INSTR	\$281,808	\$290,262	\$8,454	3.00%
2081000	56110	0150-70-0008-01000-56110 -	INSTRUCTIONAL SUPPLIES	\$6,100	\$6,100	\$0	0.00%
2081000	56400	0150-70-0008-01000-56400 -	TEXTBOOKS-GEN INSTR	\$103,310	\$45,000	-\$58,310	-56.44%
2081000	56900	0150-70-0008-01000-56900 -	NON INSTRUCTIONAL SUPPLIES	\$6,000	\$6,000	\$0	0.00%
2081006	56400	0150-70-0008-01006-56400 -	TEXTBOOKS-FLANG INST	\$3,000	\$24,800	\$21,800	726.67%
2081011	56110	0150-70-0008-01011-56110 -	INSTR SUPPLIES-MATH INSTR	\$3,000	\$4,500	\$1,500	50.00%
2081011	56400	0150-70-0008-01011-56400 -	TEXTBOOKS-MATH INSTR	\$18,600	\$3,000	-\$15,600	-83.87%
2081013	56110	0150-70-0008-01013-56110 -	INSTR SUPPLIES-SCI INSTR	\$1,500	\$1,500	\$0	0.00%
2081015	56400	0150-70-0008-01015-56400 -	TEXTBOOKS-SS INST	\$0	\$500	\$500	
2081051	56110	0150-70-0008-01051-56110 -	INSTRUCTIONAL SUPPLIES	\$0	\$16,800	\$16,800	
2081051	56400	0150-70-0008-01051-56400 -	TEXTBOOKS-READ INSTR	\$0	\$1,500	\$1,500	
2081085	51040	0150-70-0008-01085-51040 -	TEACHER SALARY-REMEDIATION INST	\$101,438	\$128,542	\$27,104	26.72%
2081280	53210	0150-70-0008-01280-53210 -	TUTORS-LITERACY	\$5,000	\$5,000	\$0	0.00%
2082210	53500	0150-70-0008-02210-53500 -	DIST CURR DEVELOP-PROF DEV	\$7,200	\$8,400	\$1,200	16.67%
2082213	53300	0150-70-0008-02213-53300 -	PROF/TECH SERVICES-STAFF PD	\$40,000	\$36,000	-\$4,000	-10.00%
2082230	56800	0150-70-0008-02230-56800 -	TESTING SUPPLIES-INSTR TECH	\$30,400	\$34,700	\$4,300	14.14%
2082305	55900	0150-70-0008-02305-55900 -	ADULT EDUCATION-ADULT ED	\$32,725	\$32,725	\$0	0.00%
2082310	53400	0150-70-0008-02310-53400 -	OTHER PROF/TECH SERVICES-BOE	\$5,000	\$5,000	\$0	0.00%
2082320	51010	0150-70-0008-02320-51010 -	DIST ADMIN SALARIES-DIST ADM	\$493,250	\$601,653	\$108,403	21.98%
2082320	51100	0150-70-0008-02320-51100 -	SEC/CLERICAL SALARIES-DIST ADM	\$60,628	\$63,345	\$2,717	4.48%
2082320	53400	0150-70-0008-02320-53400 -	OTR PROF/TECH SVCS-DIST ADM	\$109,750	\$109,750	\$0	0.00%
2082400	51100	0150-70-0008-02400-51100 -	SEC/CLERICAL SALARIES-GEN ADM	\$158,228	\$144,955	-\$13,273	-8.39%
2082400	51300	0150-70-0008-02400-51300 -	SEASONAL HELP-GEN ADM	\$9,320	\$9,320	\$0	0.00%

ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2082410	51100	0150-70-0008-02410-51100 -	SEC/CLER SALARIES-DW SEC LON	\$2,650	\$2,650	\$0	0.00%
2082500	51100	0150-70-0008-02500-51100 -	SEC/CLER SALARIES-DIST COMM	\$135,333	\$157,742	\$22,409	16.56%
2082500	52200	0150-70-0008-02500-52200 -	SS AND MEDICARE	\$515,000	\$515,000	\$0	0.00%
2082500	52300	0150-70-0008-02500-52300 -	RETIREMENT & HEALTH REIMB	\$124,460	\$124,460	\$0	0.00%
2082500	52350	0150-70-0008-02500-52350 -	DIST TUITION REIMB-DIST COMM	\$31,700	\$31,700	\$0	0.00%
2082500	52600	0150-70-0008-02500-52600 -	DISTRICT UNEMP COMP-DIST COMM	\$65,950	\$65,950	\$0	0.00%
2082500	52800	0150-70-0008-02500-52800 -	DISTRICT INSURANCE-DIST COMM	\$100,000	\$100,000	\$0	0.00%
2082500	55200	0150-70-0008-02500-55200 -	STUDENT ACCIDENT INS-DIST COMM	\$9,950	\$9,950	\$0	0.00%
2082500	55300	0150-70-0008-02500-55300 -	COMMUNICATIONS-DIST COMM	\$107,950	\$107,950	\$0	0.00%
2082500	55400	0150-70-0008-02500-55400 -	DISTRICT ADVERTISING-DIST COMM	\$2,300	\$2,300	\$0	0.00%
2082500	55800	0150-70-0008-02500-55800 -	TRAVEL-DIST COMM	\$10,700	\$10,700	\$0	0.00%
2082500	56890	0150-70-0008-02500-56890 -	TECHNOLOGY SUPPLIES-DIST COMM	\$2,800	\$2,800	\$0	0.00%
2082500	56900	0150-70-0008-02500-56900 -	OTHER SUPPLIES-DIST COMM	\$10,580	\$10,580	\$0	0.00%
2082500	57350	0150-70-0008-02500-57350 -	SOFTWARE-DIST COMM	\$96,800	\$96,800	\$0	0.00%
2082500	58100	0150-70-0008-02500-58100 -	DUES & FEES-DIST COMM	\$63,761	\$63,761	\$0	0.00%
2086110	55660	0150-70-0008-06110-55660 -	MAGNET SCHOOL TUITION	\$451,000	\$420,000	-\$31,000	-6.87%
2091200	51020	0150-70-0009-01200-51020 -	ADMINISTRATIVE SALARIES-SPED	\$393,926	\$573,393	\$179,467	45.56%
2091200	51200	0150-70-0009-01200-51200 -	OTHER SALARY-SPED	\$112,830	\$400,161	\$287,331	254.66%
2091200	54900	0150-70-0009-01200-54900 -	OTHER PURCHASED SERVICES-SPED	\$8,000	\$8,000	\$0	0.00%
2091200	55300	0150-70-0009-01200-55300 -	COMMUNICATIONS-SPED	\$1,000	\$1,000	\$0	0.00%
2091200	55800	0150-70-0009-01200-55800 -	TRAVEL-SPED	\$3,000	\$3,000	\$0	0.00%
2091200	56800	0150-70-0009-01200-56800 -	TESTING SUPPLIES-SPED	\$10,000	\$15,000	\$5,000	50.00%
2091200	56900	0150-70-0009-01200-56900 -	OTHER SUPPLIES-SPED	\$8,400	\$8,400	\$0	0.00%
2091200	57300	0150-70-0009-01200-57300 -	NEW EQUIPMENT-SPED	\$10,000	\$10,000	\$0	0.00%
2091200	58100	0150-70-0009-01200-58100 -	DUES & FEES-SPED	\$1,000	\$10,250	\$9,250	925.00%
2091230	51040	0150-70-0009-01230-51040 -	TEACHER SALARY-SPED	\$2,214,832	\$2,278,272	\$63,440	2.86%
2091260	51040	0150-70-0009-01260-51040 -	TEACHER SALARY-LRN DISAB	\$80,001	\$84,072	\$4,071	5.09%
2091260	51140	0150-70-0009-01260-51140 -	PARAPROFESSIONAL SALARIES	\$43,931	\$46,376	\$2,445	5.57%
2091260	53400	0150-70-0009-01260-53400 -	OTHER PROFESS/TECH SERVICES	\$31,650	\$121,650	\$90,000	284.36%
2091260	53410	0150-70-0009-01260-53410 -	SPEC ED DOCTORS	\$2,000	\$4,000	\$2,000	100.00%
2091260	55300	0150-70-0009-01260-55300 -	COMMUNICATIONS	\$500	\$500	\$0	0.00%
2091260	55800	0150-70-0009-01260-55800 -	TRAVEL	\$1,500	\$1,500	\$0	0.00%
2091260	56110	0150-70-0009-01260-56110 -	INSTRUCTIONAL SUPPLIES	\$5,000	\$6,400	\$1,400	28.00%
2091260	57300	0150-70-0009-01260-57300 -	NEW EQUIPMENT	\$3,000	\$3,000	\$0	0.00%
2091270	51040	0150-70-0009-01270-51040 -	TEACHER SALARY-MULTHAND	\$94,701	\$96,405	\$1,704	1.80%
2091270	51140	0150-70-0009-01270-51140 -	PARAPROFESSIONAL SALARIES	\$17,502	\$18,035	\$533	3.05%
2091280	53210	0150-70-0009-01280-53210 -	TUTORS-HOMEBOUND	\$20,000	\$20,000	\$0	0.00%
2091400	51040	0150-70-0009-01400-51040 -	TEACHER SALARY-SUMMER	\$35,000	\$35,000	\$0	0.00%
2091400	51100	0150-70-0009-01400-51100 -	SECRETARY SALARY-SUMMER	\$2,500	\$2,500	\$0	0.00%
2091400	51140	0150-70-0009-01400-51140 -	PARA SALARIES-SUMMER	\$17,980	\$17,980	\$0	0.00%
2091400	56900	0150-70-0009-01400-56900 -	OTHER SUPPLIES-SUMMER	\$2,500	\$2,500	\$0	0.00%
2092140	51040	0150-70-0009-02140-51040 -	TEACHER SALARY-PSYCHOLOGY	\$699,239	\$660,003	-\$39,236	-5.61%
2092150	51040	0150-70-0009-02150-51040 -	TEACHER SALARY-SPCH LANG	\$543,018	\$537,802	-\$5,216	-0.96%
2092190	53400	0150-70-0009-02190-53400 -	OTHER PROF/TECH SVCS-OTR SUPP	\$180,137	\$180,137	\$0	0.00%
2092190	53410	0150-70-0009-02190-53410 -	SPEC ED DOCTORS-OTR SUPP	\$80,000	\$80,000	\$0	0.00%
2092190	53440	0150-70-0009-02190-53440 -	SPEC ED OT-OTR SUPP	\$220,000	\$260,000	\$40,000	18.18%
2092190	53460	0150-70-0009-02190-53460 -	SPEC ED PT-OTR SUPP	\$125,000	\$140,000	\$15,000	12.00%

ORG	OBJ	ACCOUNT	ACCOUNT DESCRIPTION	FY23 BUD	FY24 PROP	\$ Inc/Dec	% Inc/Dec
2092400	51100	0150-70-0009-02400-51100 -	SEC/CLERICAL SALARIES-GEN ADM	\$159,661	\$182,914	\$23,253	14.56%
2096110	55600	0150-70-0009-06110-55600 -	SPED TUITION PUBLIC	\$611,511	\$346,511	-\$265,000	-43.34%
2096130	55700	0150-70-0009-06130-55700 -	SPED TUIT-NON-PUBLIC-TUIT-NP	\$1,036,423	\$1,036,423	\$0	0.00%
2102130	54900	0150-70-0010-02130-54900 -	OTHER PURCH SERVICES-HEALTH	\$2,500	\$2,500	\$0	0.00%
2102130	56900	0150-70-0010-02130-56900 -	OTHER SUPPLIES-HEALTH	\$7,778	\$7,778	\$0	0.00%
2112600	51130	0150-70-0011-02600-51130 -	OVERTIME/SEASONAL HELP	\$15,000	\$15,000	\$0	0.00%
2112600	51160	0150-70-0011-02600-51160 -	HEAD CUST SALARIES-MAINTENANC	\$1,027,986	\$1,058,491	\$30,505	2.97%
2112600	51300	0150-70-0011-02600-51300 -	SEASONAL HELP-MAINTENANC	\$45,000	\$55,000	\$10,000	22.22%
2112600	54100	0150-70-0011-02600-54100 -	WATER & SEWER-MAINTENANC	\$71,200	\$71,200	\$0	0.00%
2112600	54210	0150-70-0011-02600-54210 -	DISPOSAL SERVICE-MAINTENANC	\$13,200	\$13,200	\$0	0.00%
2112600	54300	0150-70-0011-02600-54300 -	REPAIRS & MAINTENANCE-MAINT	\$293,100	\$293,100	\$0	0.00%
2112600	55800	0150-70-0011-02600-55800 -	TRAVEL-MAINTENANC	\$460	\$460	\$0	0.00%
2112600	56200	0150-70-0011-02600-56200 -	HEATING OIL/PROPANE-MAINTENANC	\$267,770	\$310,000	\$42,230	15.77%
2112600	56210	0150-70-0011-02600-56210 -	NATURAL GAS	\$106,400	\$106,400	\$0	0.00%
2112600	56220	0150-70-0011-02600-56220 -	ELECTRICITY-MAINTENANC	\$541,500	\$581,500	\$40,000	7.39%
2112600	56900	0150-70-0011-02600-56900 -	OTHER SUPPLIES-MAINTENANC	\$200,000	\$220,000	\$20,000	10.00%
2112600	57310	0150-70-0011-02600-57310 -	REPL EQUIPMENT-MAINTENANC	\$10,000	\$0	-\$10,000	-100.00%
2112610	51160	0150-70-0011-02610-51160 -	HEAD CUST SALARIES-DIR SAL	\$100,696	\$106,828	\$6,132	6.09%
2112630	51160	0150-70-0011-02630-51160 -	HEAD CUST SALARIES-MAINT WAGE	\$237,889	\$251,638	\$13,750	5.78%
2112640	51160	0150-70-0011-02640-51160 -	HEAD CUST SALARIES-MTCUST LON	\$6,800	\$6,800	\$0	0.00%
2122230	51060	0150-70-0012-02230-51060 -	TECHNOLOGY SALARIES-INSTR TECH	\$384,154	\$266,261	-\$117,893	-30.69%
2122230	53400	0150-70-0012-02230-53400 -	OTR PROF/TECH SVCS-INSTR TECH	\$5,250	\$0	-\$5,250	-100.00%
2122230	53740	0150-70-0012-02230-53740 -	TECH REL CLASS SVC-INSTR TECH	\$23,500	\$14,500	-\$9,000	-38.30%
2122230	54310	0150-70-0012-02230-54310 -	EQUIPMENT MAINTENANCE	\$165,000	\$201,625	\$36,625	22.20%
2122230	54320	0150-70-0012-02230-54320 -	TECH REL REPAIR-INSTR TECH	\$5,200	\$51,200	\$46,000	884.62%
2122230	55800	0150-70-0012-02230-55800 -	TRAVEL-INSTR TECH	\$3,750	\$2,000	-\$1,750	-46.67%
2122230	56890	0150-70-0012-02230-56890 -	TECHNOLOGY SUPPLIES-INSTR TECH	\$63,500	\$63,500	\$0	0.00%
2131200	55110	0150-70-0013-01200-55110 -	SPECIAL ED TRANSPORTATION-SPED	\$881,500	\$881,500	\$0	0.00%
2132700	55100	0150-70-0013-02700-55100 -	TRANSPORTATION-TRANS	\$1,227,193	\$1,309,193	\$82,000	6.68%
2132700	56260	0150-70-0013-02700-56260 -	DIESEL/GASOLINE-TRANS	\$176,700	\$196,700	\$20,000	11.32%
2133200	55100	0150-70-0013-03200-55100 -	TRANSPORTATION-ATHLETICS	\$51,000	\$51,000	\$0	0.00%
2772213	51040	0150-70-0077-02213-51040 -	TEACHER SALARY BEST/TEAM	\$3,000	\$3,000	\$0	0.00%
2161601	56110	0150-70-0016-01000-56110 -	INSTRUCTIONAL SUPPLIES	\$21,000	\$21,000	\$0	0.00%
2161601	57350	0150-70-0016-01000-57350 -	CURRICULUM SOFTWARE	\$60,000	\$60,000	\$0	0.00%
2161601	58100	0150-70-0016-01000-58100 -	DUES & FEES	\$20,000	\$20,000	\$0	0.00%
2161605	56400	0150-70-0016-01015-56400 -	TEXTBOOKS	\$500	\$0	-\$500	-100.00%
2161606	56400	0150-70-0016-01051-56400 -	TEXTBOOKS	\$1,500	\$0	-\$1,500	-100.00%
				\$34,555,319	\$35,908,368	\$1,353,048	3.92%

APPENDIX J-9
Working Group D

Additions to Annual Budget Booklet for
Annual Town Meeting

Ledyard Board of Education 2023-2024 Budget Funding Contingency Plan

The Ledyard Town Charter Revision, dated December 3, 2018, requires the Board of Education to include as part of the annual budget submittal, “plans for dealing with additional reductions in State funding that might occur after the Board of Education budget is prepared that could include reduction in services.”

Upon direction from the Ledyard Town Council that included a target reduction amount, the Ledyard Board of Education will evaluate the Board of Education adopted budget to identify potential specific reductions. It should be understood that any reductions to the budget will impact programs or district services to students.

It is important to consider that the Ledyard Board of Education budget is approximately 73.8% salary and wages. The remaining portions are made of relatively small allocations of mostly required expenses including student transportation.

Any reduction to the 2023-2024 approved Board of Education budget would necessitate a reduction in staff, which will potentially result in reduction in the number of class offerings.

For example:

- A \$160,000 reduction would necessitate the reduction of two teaching staff
- A \$220,000 reduction would necessitate the reduction of two teaching staff and three paraprofessional staff
- A \$280,000 reduction would necessitate the reduction of three teaching staff and two paraprofessional staff
- A \$320,000 reduction would necessitate the reduction of three teaching staff and four paraprofessional staff

The Board of Education will conduct Special Meetings, as required, to review the options identified by the Central Office and Staff and develop and approve a proposed budget revision to address the Town Council required reduction(s).

APPENDIX K

**2016 REPORT
REPORT TO THE LEDYARD TOWN COUNCIL
OF THE
COMMITTEE TO TRANSFORM THE
BUDGET PROCESS
OCTOBER 3, 2016**

Chairman

Vice-Chairman

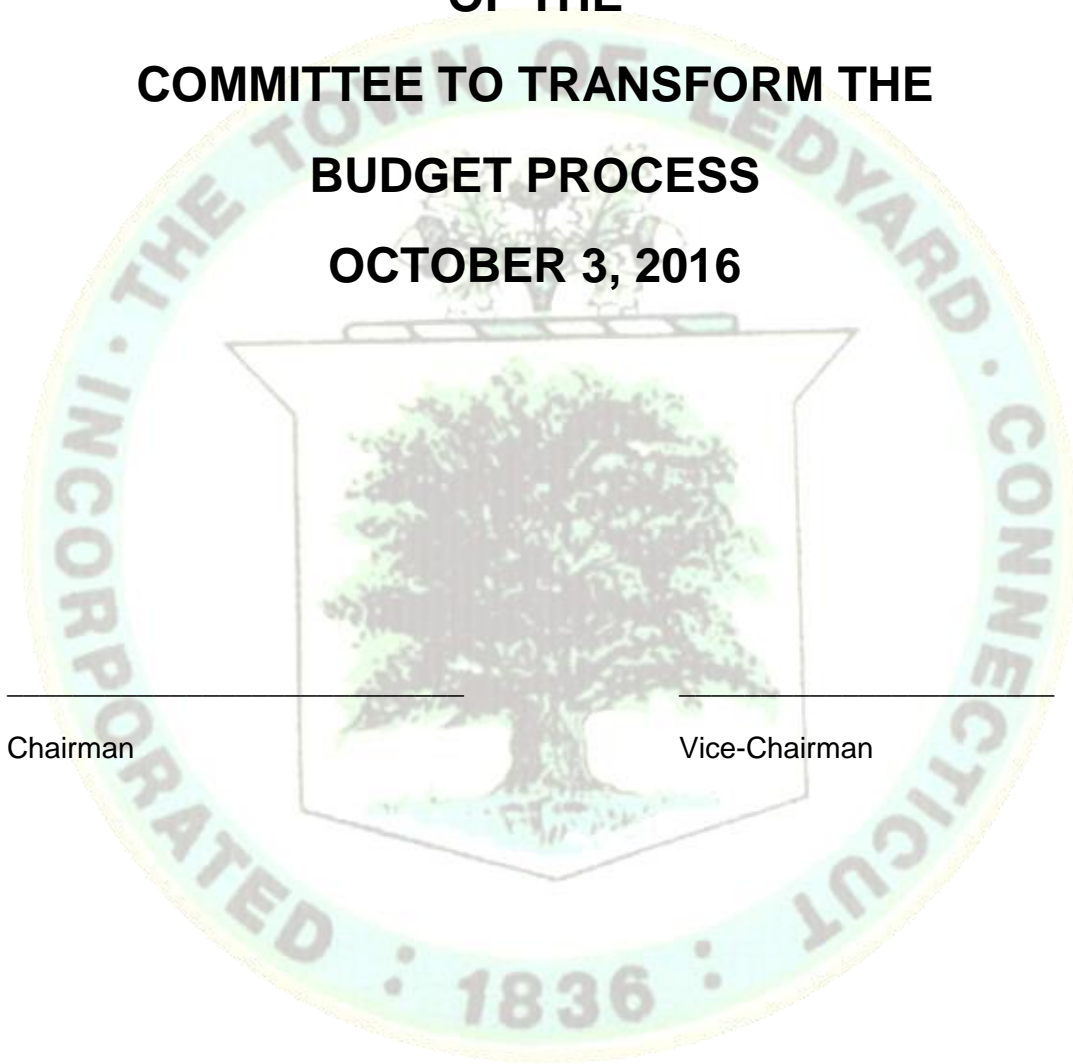


Table of Contents

<u>Sections</u>	<u>Page</u>
A. Introduction	1
B. Committee Charter	2
C. Committee Composition	3
D. Timeline	4
E. Process for Execution	4 - 6
F. Results	7
G. Recommendations	8 - 14
H. Conclusions	15

Appendices

- I. Town Council Resolution Establishing a Committee to Transform the Budget Process, dated June 8, 2016
- J. Sub-Committee A Spreadsheet of Functions and Priorities
- K. Sub-Committee B Spreadsheet of Operations, Buildings, Purchasing, and Responsibilities
- L. Sub-Committee D Template for the Submission of the Annual Budget

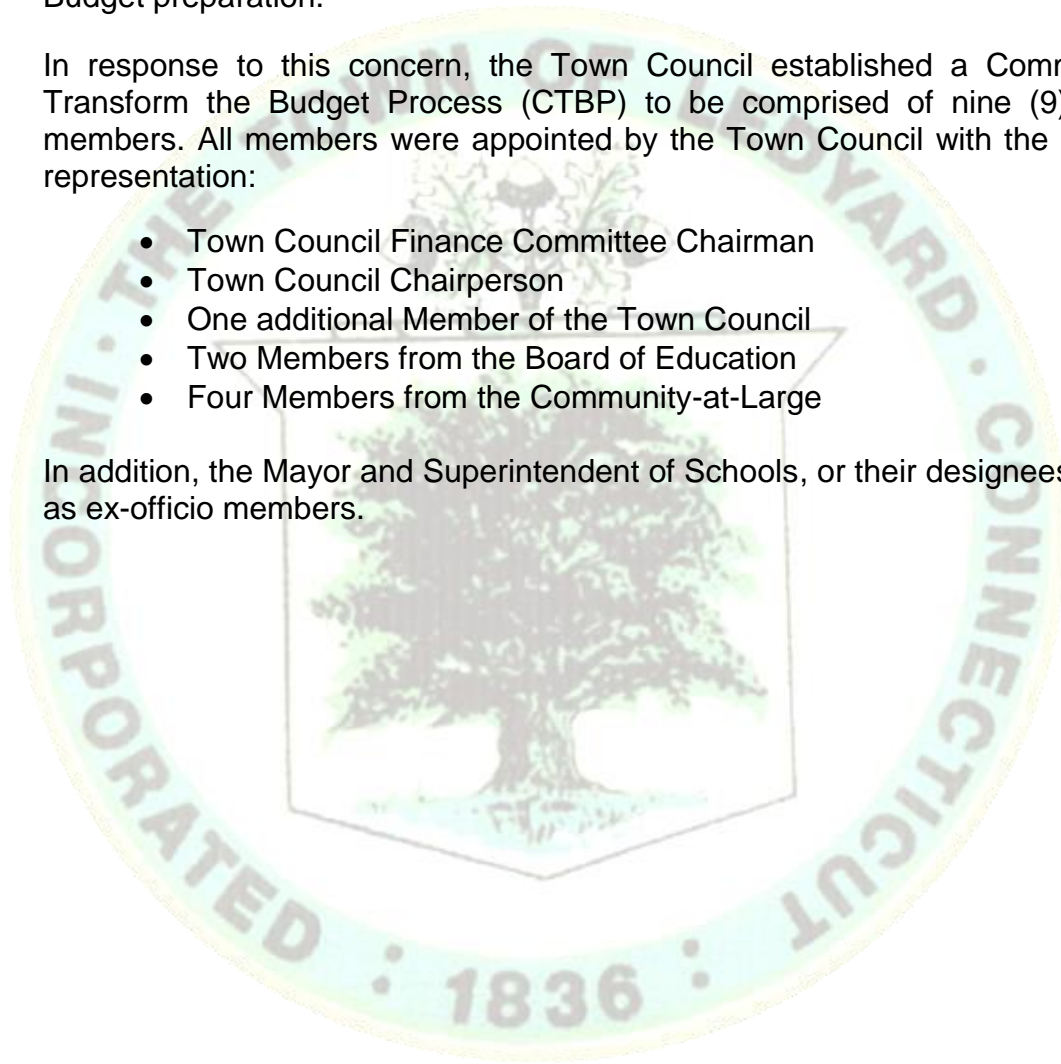
M. Introduction

The Ledyard Town Council recognizes the burden that the State's financial crisis has imposed on municipal budgets and its taxpayers by reducing municipal aid funding and by imposing mandates on cities and towns. The Town Council recognizes the need to examine alternative budgeting methods such as a Zero Based Budget Practice for the implementation of the Fiscal Year 2017/2018 Budget preparation.

In response to this concern, the Town Council established a Committee to Transform the Budget Process (CTBP) to be comprised of nine (9) regular members. All members were appointed by the Town Council with the following representation:

- Town Council Finance Committee Chairman
- Town Council Chairperson
- One additional Member of the Town Council
- Two Members from the Board of Education
- Four Members from the Community-at-Large

In addition, the Mayor and Superintendent of Schools, or their designees, served as ex-officio members.



N. Committee Charter

The CTBP was chartered to perform the following tasks:

- (8) To review, research and determine the following:
 - (9) the services the community provides to its residents;
 - (10) whether the services/programs are mandatory; and
 - (11) how effectively the community provides its services/programs to its residents.

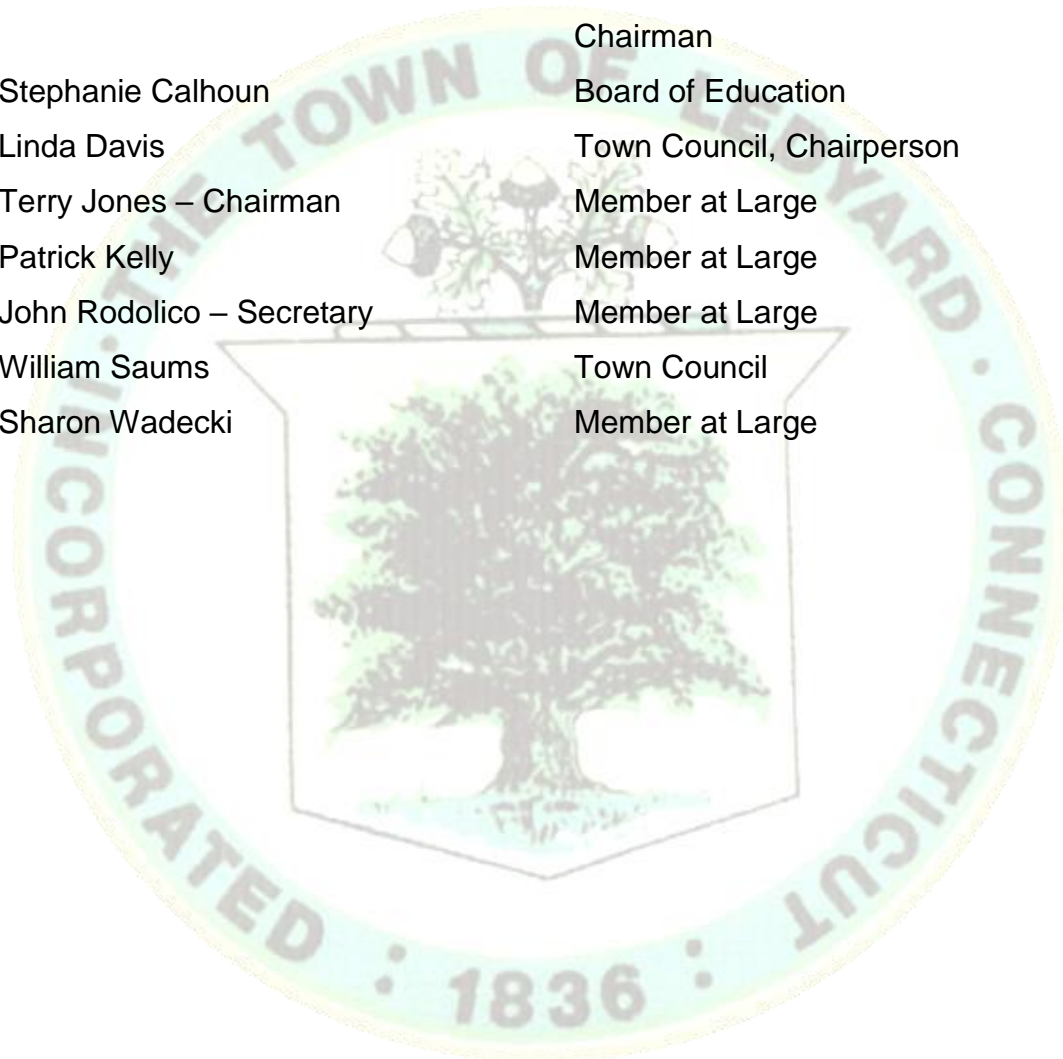
In addition, the CTBP was tasked to review all currently contracted services in the context of (1) through (3) above.
- (12) To review all department operations, all municipal and school buildings and grounds, the purchase of commodities, and the utilization of staffing/cross training in order to promote municipal consolidation efforts and provide recommendations;
- (13) To provide guidance and recommendations relative to the negotiation and execution of contracts related to municipal consolidation of departments, services and/or shared services to meet the General Government and Board of Education's operational and mandated requirements;
- (14) To recommend a budget process, format and outline for the General Government and Board of Education to consider for implementation with the development of the Fiscal Year 2017/2018 Budget that would include detailed data such as:
 - (15) Projected line item cost estimates for Fiscal Year 2017/2018;
 - (16) Capital Improvement Plan/Initiatives/Funding Sources;
 - (17) Trends in salaries, maintenance and operational costs;
 - (18) Demonstrated efforts for efficiencies and reductions;
 - (19) Plans to address the decrease in student population/enrollment;
 - (20) Recommendations to address anticipated loss of Municipal Aid Revenues due to the State's finance crisis and projected budget deficits; and
 - (21) Ways to address current and anticipated future State mandates.

A copy of the Town Council Resolution establishing the Committee to Transform the Budget Process is provided as Appendix A.

O. Committee Composition

The appointed members were as follows:

<u>Name - CTBP Office</u>	<u>Affiliation</u>
Fred Allyn III	Town Council, Finance Comm. Chairman
Michael Brawner – Vice Chairman	Board of Education, Finance Comm. Chairman
Stephanie Calhoun	Board of Education
Linda Davis	Town Council, Chairperson
Terry Jones – Chairman	Member at Large
Patrick Kelly	Member at Large
John Rodolico – Secretary	Member at Large
William Saums	Town Council
Sharon Wadecki	Member at Large



P. Timeline

The Town Council made the formal appointments to the CTBP at its June 8, 2016 meeting, and the appointees were notified by letters dated June 9, 2016 of their appointments that were to be for a four-month term ending October 12, 2016.

An organizational meeting was conducted on June 16, 2016. The CTBP members agreed to begin the following week, June 23rd, and to meet at least every two weeks through the summer. That permitted at least eight meetings before the end of the term of appointment on October 12th.

Q. Process for Execution

At the organizational meeting, the CTBP reviewed the four main tasks they had been assigned. (Refer to Section II, Committee Charter, and Appendix A.) The Commissioners decided that the emphasis needed to be on the “a” (review of services for savings and efficiency) and “b” (study of operations for consolidation opportunities) tasks. It was felt that the “c” task (guidance for negotiation and execution of contracts) would be a product of the first two tasks, and it was felt that the “d” task (budget process and outline) would be illuminated by the first two tasks, especially where improved data would be necessary to permit informed decisions between options.

Based on the above, work began in two smaller groups. Sub-Committee A, led by Fred Allyn and staffed by Stephanie Calhoun, Terry Jones, Patrick Kelly, and William Saums, addressed the “a” task (review of services for savings and efficiency). By doing a line-item review of the General Government and Board of Education budgets, a detailed list of services provided was created. (In other words, “What are we paying for?”) That list of services was then evaluated for importance on a scale of 1 (vital) to 5 (non-essential). The group members all answered the following questions regarding each of the services:

1. Do you feel that this is a service or program we need to provide?
2. Is this service/program something we can live without the government providing?
3. Is this a service/program we can continue to provide, but at a lesser level?
4. Could this service/program be privatized?
5. Could this service/program be shared with an adjacent municipality or with another agency within Town?

6. How could this service/program be provided more efficiently/effectively?

In addition, the sub-committee attempted to determine the total amount of resources expended on each of the services identified on an annual basis. The efforts of Sub-Committee A were captured in an Excel spreadsheet.

Sub-Committee B, led by Michael Brawner and staffed by Linda Davis, John Rodolico, and Sharon Wadecki, addressed the “b” task (study of operations for consolidation opportunities). In order to determine if there were any operations, services, and products that could be considered for sharing and/or consolidation, the sub-committee performed a detailed review of all department operations; municipal and school buildings and grounds; the purchase of commodities; and the utilization of staffing/cross training in order to promote consolidation efforts and provide recommendations. A multiple page Excel Spreadsheet was developed to manage the information as obtained and processed. The pages (Tabs) were labeled as follows:

- Buildings and Facilities
- Operations and Staff (*Who is responsible for operation and maintenance and what specific skills and certifications are required?*)
- Purchasing (*Which organization purchases what types of items for each building/facility?*)

In addition, a Questions and Recommendations tab was created to capture questions and ideas that might not have been needed for the task at hand but would aide in the execution of any recommendations that were approved for further action.

The sub-committee researched and documented all Ledyard buildings and facilities belonging to the General Government, Parks and Recreation, and the Board of Education (BoE). For each location, the sub-committee researched and documented the various functions required for maintenance, services, and supply:

- Required certifications
- Special skills
- Training
- Dependencies (schedules, existing shared services, etc)

The sub-committee also compiled all available information on what items are purchased for normal office/building operations:

- Office supplies (paper, printer toner, etc)
- Cleaning supplies (mops, detergent, disinfectant, etc)

- Sanitary supplies (soap, paper goods, etc)
- Uniforms

Once all the required information was obtained and compiled, the sub-committee created a 3-tier ranking system for each change that should be considered:

1. Recommend pursuing for next budget cycle;
2. Recommend pursuing for near future budget cycle following investigation into details and "long poles"; and
3. No action recommended at the present time due to complexity of work, dependencies on other efforts, and/or low potential savings.

Sub-Committee B briefed its report to the full committee on August 11, 2016.

All committee members contributed to the coverage of the "c" task. During the work of the committee and the sub-groups, members were aware that the outcome of discussions regarding consolidation of work, workflows, and tasks would have an impact on contracts for services, employees, and bargaining units.

Sub-Committee B finished their task first and, acting as Sub-Committee D, went on to look at budget submission format issues (the "d" task). The Town Charter requires that the General Government and Board of Education budgets be in a format as specified by the Town Council. The sub-committee looked at best practices from other states and worked to specify a budget format that was both clear and concise without being so detailed that the format would be cumbersome and difficult to understand for the citizens.

The output of the sub-committees is discussed in the next section (VI Results).

R. Results

The output of Sub-Committee A, a comprehensive listing of the services and functions provided by both the General Government and the Board of Education, is provided as Appendix B. These are ranked by order of essentiality (on a scale of 1-5). Services and functions that could or should be eliminated were identified. Comments are included regarding the potential for sharing or consolidating these functions, either between Ledyard agencies or with other municipalities. Where possible, the cost of providing the service for a year is included as well.

Sub-Committee B, following debate and reach-back to Town and BoE staff, identified and prioritized potential areas for sharing/privatizing of services. (See Appendix C.) As a result of this process, the following items were selected and ranked:

- Lawn/grounds maintenance (mowing/grooming)
- Purchasing of paper and supplies
- Technology (computers, copiers, cell phones, etc)
- Snow removal
- School/Town building maintenance and repair
- Uniforms

The sub-committee was not in full agreement on options for shared professional services for Financial Management and Legal Services. This will require additional discussion in the future.

Regarding the “c” task, committee members did not feel that additional measures were required. The Town and the Board of Education are accustomed to meeting with unions prior to making staffing decisions that affect the employment of bargained-for employees. Such Impact Bargaining sessions are initiated to involve and inform the affected union’s leadership early in the process, to seek their input, and to discuss both union and management rights, as well as alternate options and proposed solutions with all parties.

Sub-Committee D produced a template for the submission of the General Government and Board of Education budgets. That template can be found as Appendix D. Additionally, suggestions for added clarity and preparation of plans for future eventualities are provided in Section VII, Recommendations.

S. Recommendations

Sub-Committee A Recommendations (Task A, Review of Services)

The following is a summary of the recommendations that should be explored immediately for efficiencies and/or savings. Time to implement varies, shown as “immediate” action items, identified by green text (within the next 12 months), “near-term” items, identified by blue text (12-18 months), and “mid-range” items, identified by red text (18-36 months). The department or parties to secure implementation are also noted.

It is recognized that the recommended time frames provided by the CTBP may need to change because of a change in circumstances. For example, if an action that has a recommended implementation time frame of 12-18 months involved a position that unexpectedly became vacant, then the recommendation should be considered for implementation as part of the process of filling that vacancy. This would require expedited development of implementation plans for shared or combined positions.

General Government:

Immediate:

Police: Actively seek police service agreements for Preston and possibly N. Stonington. Lead: Mayor and Chief of Police.

Tax Assessor: Move to part-time Assistant Tax Assessor (seek shared service with neighboring municipalities). Lead: Mayor to seek part-time asst. assessor in other municipality.

Trash/Recycling: Offer blue recycling carts to those with legitimate need, add roll-off dumpster at transfer station for cans and bottles. Make this site known to the public, especially during holidays as alternate drop off. Lead: Mayor’s Asst., PW Director, Willimantic Waste.

Library Programs: Reduce hours of both facilities, alternate schedules to close on alternating days. Same staff, reduced hours. Define library services versus Parks and Recreation program. Lead: Mayor, Library Commission.

Parks and Recreation: Define Library Services versus Parks and Recreation programs. Investigate the possibility of Groton and Ledyard allowing residents to cross-enroll at resident fee schedule. Lead: Parks and Recreation Director.

Street Lighting: Move to LED lighting ASAP. Savings of \$680,000 projected over twenty years. Lead: Mayor, TC Finance Committee.

Business Incubator: List Gales Ferry Landing (Former Gales Ferry School) for sale immediately. Recapture funds for future capital needs. Lead: Mayor, Town Council.

Senior Transportation: Trips with three or fewer guests to take car; van for 4+ travelers only or ADA required use. Lead: Senior Center Director.

Public Works Road Service: Contract for guard rail and sign repair/replacement. Lead: Public Works Director, Mayor.

Near Term:

Fire Companies: Reduce fleet of apparatus, share select equipment between the two departments. Lead: Emergency Services Director, Mayor.

Ledyard Volunteer Emergency Services (LVES): House one vehicle in GFFD during major storms. Possibly add a driver to cover more calls. Lead: Mayor, Public Safety.

Emergency Planning: Seek shared position with neighboring municipalities. Lead: Mayor, Emergency Services Director.

Animal Control: Operate joint facility with Preston, Montville. Lead: Chief of Police.

Planning and Zoning Enforcement: Share with adjacent municipalities. Lead: P&Z commission, Mayor.

Visiting Nurses: Share / Expand with adjacent municipalities. Add nurse(s) if revenue positive. Lead: Director of Nursing.

Roadside Mowing: Seek privatization, sell roadside mower (single function machine). Lead: PW Director.

Street Sweeping: Keep machine and contract with other towns OR sell and privatize. Lead: PW Director

Economic Development: Consider canceling EDC ordinance and dissolving the commission. Utilize Planner, Mayor, and Town Council. Let the private sector make this happen. Lead: Town Council.

Ledyard Center School: List property for sale immediately. Recapture funds for future capital needs. Lead: Mayor, Town Council.

Town Clerk Services: Increase on-line offerings, further reducing Town Hall visits. Lead: Town Clerk.

Conservation of Public Lands: Sell select parcels (single building lots) to fund “public land maintenance account”. Lead: Town Council, Land Use, Planning and Public Works Committee.

Planning: Consider moving to part-time position. Seek partnership with adjacent municipality. Lead: Mayor.

Senior Programs: Share with Groton, Preston. Conduct scheduling through Parks and Recreation. Lead: Senior Center Director, Parks and Recreation.

Senior Center: Share with Preston? Groton? Offer facility for rent in “off hours” and weekends. Lead: Mayor, Senior Center Director, Senior Commission, Parks and Recreation Director.

Building Permits and Inspections: Seek shared position with neighboring municipalities. Lead: Mayor and Council of Governments.

Mid-Range:

Catch Basin Cleaning: Contract to do work for adjacent municipalities, or sell truck and privatize. Lead: PW Director.

Inland Wetlands Watercourses Official: Share with adjacent municipalities? This position should remain a part-time position. Lead: Mayor.

Senior Housing: Investigate sale of facility, with deed restriction to only permit senior housing. Lead: Mayor, Senior Housing Authority.

Water/Sewer Services: Investigate the feasibility of conveying both services, infrastructure, including hydrants to Groton Public Utilities. Lead: WPCA, Groton Utilities.

Dispatch: Seek additional regionalization opportunities with other municipalities, including outsourcing to Quinnebaug Valley or similar. Lead: Mayor and Public Safety.

Fire Marshal: Seek to share the position with other municipalities. Lead: Town Council.

Health District: Is there a more efficient system than LLHD? Lead: Town Council to explore options every 3-5 years.

General Government and Board of Education:

Immediate:

Purchasing: Immediately change to single source purchasing (So-called “P-card system”) for all utilities, consumables, cleaning products, etc. Look at Purchasing Ordinance. Move to Purchasing Agent and Master Buyer for all supplies. Solicit and secure new copier leases Town wide, for purchasing power. Lead: Mayor, Finance Director, Superintendent, BoE Business Manager.

Parks and Recreation: Participate in master grounds contract with Town, BoE (in-kind); seek corporate partners/sponsors. Lead: Parks and Recreation Director.

Public Grounds Maintenance: Consider the use of a master contract for all grounds. Define responsible party (in-kind). Lead: Mayor, PW Director, BoE

Near Term:

Management Information Systems (MIS): Seek a combined position with BoE. Lead: Mayor and Superintendent.

Human Resources: This was previously a shared position and could be in the future. Lead: Mayor, Superintendent.

Fiscal Control of Public Funds: Seek combined Finance Director position with BoE, with two assistants. Lead: Mayor and Superintendent

Snow Removal: Investigate treating this as a single function for Town, BoE, Parks and Recreation. Additionally, prepare an RFP to plow portion of Town for 2-3 years (as pilot

project), with ability to expand contract if overall satisfaction with private contractor is high. Lead: PW Director, Mayor, Superintendent, HR Director.

Mid-Range:

Maintenance of Public Buildings: Consider the use of one facilities director for the Town and BoE, hiring assistants to cover all buildings. Lead: PW Director, BoE facilities director, HR director.

Board of Education:

Immediate:

Education for Elective Courses: Consider discontinuing offering classes with low enrollments (online alternatives?). Lead: Asst. Superintendent.

Special Education: Where permitted by policy and statute, the Central Office should seek insurance reimbursement for students receiving Physical Therapy. Such reimbursement will only be secured with parental permission. Lead: Superintendent

Sports Programs: Recommend seeking corporate sponsorships for teams and facilities. Ask Boosters to help maintain. Lead: BoE.

Music Programs: Allow donations to be directed to music-specific accounts for improvements, instruments, music purchases. Ask Boosters to help support. Lead: BoE, Business Manager.

Near Term:

Agri-Science: In an effort to increase enrollment, contract professional to create a recruiting video, posting to YouTube, etc. (7-8th graders aren't reading the newspaper). Lead BoE Central Office staff.

Legal Fees: Recommend seeking one law firm to handle both divisions of town government under one firm, seeking an economy of scale. Lead: Mayor, BoE.

Curriculum Development: Seek to make this a shared position with adjacent municipalities. Lead: Superintendent.

Mid-Range:

Transportation: Investigate regional busing if school district area increases (Ledyard, Preston, N. Stonington, etc). Further define transportation to include breakout of magnet school, charter school, technical school, and SPED transportation. Lead: BoE Business Manager, Superintendent.

Plans should be developed for the recommendations that are considered to have a desirable outcome for the Town, even when the time is not optimum for implementation. For example, transition plans for consolidation of positions should be developed so that when an opportunity presents itself, the plan is already in place for what a combined / consolidated function might look like.

The CTBP understands that additional work will be required in vetting some of these recommendations and providing further expense detail, while others may be implemented fairly easily.

Sub-Committee B Recommendations (Task B, Review of Operations)

The following is a summary of the recommendations and areas that should be explored for potential savings. The timeframe to implement ranged from the next budget cycle (2017-2018) to near term (potentially 2019-2010) to long term (post 2020 budget cycles).

It is recognized that the recommended time frames provided by the CTBP may need to change because of a change in circumstances. For example, if a recommendation has a proposed implementation timeframe of the 2017-2018 budget cycle, but contract renewal dates do not support cost effective changes, then this item could be delayed to accommodate the contract period of performance. A detailed breakdown of the findings and recommendations is included as Appendix C.

Potential items for sharing and/or consolidation have been identified. Three items could be pursued for the budget year 2017-2018:

- Lawn Care
- Snow Removal
- Office Supplies Procurement

The Lawn Care item is already a topic of discussion between the Town, Parks & Recreation and Ledyard Public Schools.

The technology area has potential for real savings and could help enable Ledyard Public School education improvements (increased computer based learning and digital content).

The subcommittee recommends that the items identified be added to the existing Joint TC-BoE Finance Meeting agendas for action and continued attention.

Sub-Committee C Recommendations (Task C, Guidance for Negotiation and Execution of Contracts)

Regarding the negotiation and execution of contracts related to municipal consolidation of departments and services, the committee recommends continuing the practice of conducting Impact Bargaining sessions when the implementation of its recommendations will have an impact on employees. Impact Bargaining sessions should be held either during normally scheduled contract negotiations or as special negotiations if the contract for affected union members is not immediately due to terminate. In addition, the General Government and the Board of Education should be ever-mindful of the cost of benefits and related personnel costs.

Sub-Committee D Recommendations (Task D, Budget Format and Process)

It is recommended that budget line items be reported at reasonable dollar levels, be clearly defined, and be understandable for the average taxpayer. For the General Government budget, the data should be displayed on a department basis, and for the Board of Education (BoE) it is recommended that the data be presented by school building.

The format and line items should be consistent each year to allow a multi-year comparison in order to track trends in each budget line item. A three year history should be provided.

Each line item should include a projection of expenditures to the end of fiscal year rather than the current practice of showing mid-year actual expenditures.

The budget should contain a summary of all actions taken to reduce expenses by both the Town and BoE.

The BoE budget submission should include a section that addresses the steps taken to deal with changing enrollment.

Items such as fuel and electricity should be broken out to show totals, in addition to being reported by location.

The budget submission should include plans for coping with additional reductions in State funding that might occur after the Town's budget is prepared.

The budget submission should include a description of the process used by the Town and BoE to anticipate future state and federal mandates and the strategy that will be employed to manage directed increases in spending.

To provide further guidance to the Town Council in reviewing and modifying the budget, it is recommended that the Mayor and the Board of Education provide prioritized lists of potential areas of reduction, including the magnitude of savings, and also lists of desired additions with potential costs. This would allow for knowledgeable decisions in the event of either increases or decreases in State municipal aid. These prioritized lists should consider the Sub-Committee A evaluation and rating of services provided by the Town.

During discussions within the CTBP, it was recognized that there are issues regarding the budget process and timeline that result from items specified in the Town Charter. Without making a recommendation regarding whether or how the following should be modified, it is recommended that the following should be investigated and considered for revision, which would require a charter revision:

1. Budget timeline and number of referenda;
2. Absentee balloting for the budget referendum;
3. Separate budget approval for the General Government and Board of Education;
4. The continuance of advisory questions; and
5. A Mayoral recommendation regarding the Board of Education budget when passing it to the Town Council.

T. Conclusions

It was the conclusion of the CTBP that, after so many years of trimming costs from the Ledyard budget, there is no “fat” left to trim when looking for future reductions in municipal costs. As can be seen in Appendix B, starting from the bottom of the list with the lowest priority functions and services, there are not enough non-essential or “nice-to-have” functions to eliminate in order to equal a significant reduction in the budget.

If the trend continues of the State Legislature shifting costs to the municipalities, Ledyard will be required to pursue the consolidation and sharing of functions and services. With other municipalities being faced with the same problem, the neighboring communities may be coming to the same conclusion and be looking for partners. It is also possible that the Council of Governments (COG) will be promoting consolidation and providing assistance to municipalities that are beginning to feel their way into joint ventures.

This approach should not be limited to the General Government. If the priority of the Board of Education is to maintain small class sizes, then personnel reductions will not be the answer to cost reduction. The elimination of sports and music programs will only serve to make Ledyard schools less competitive in the region, causing a drop in property values, so that option is not a viable long-term solution. The Connecticut Association of Boards of Education (CABE) should continue to promote the collaboration of school districts or the forming of larger, consolidated districts.

Appendix A

Town Council Resolution Establishing a Committee to Transform the Budget Process, Dated June 8, 2016

RESOLUTION ESTABLISHING A COMMITTEE TO TRANSFORM THE BUDGET PROCESS

WHEREAS: The Town Council recognizes the burden that the State's financial crisis has imposed on municipal budgets and its taxpayers by reducing municipal aid funding and by imposing mandates on cities and towns.

WHEREAS: The Town Council recognizes the need to examine alternative budgeting methods such as a Zero Based Budget Practice for the implementation of the Fiscal Year 2017/2018 Budget preparation.

NOW, THEREFORE, BE IT RESOLVED: That there is hereby established a Committee to Transform the Budget Process to be comprised of nine (9) regular members. All members shall be appointed by the Town Council with the following representation:

Town Council Finance Committee Chairman
Town Council Chairman
One additional Member of the Town Council
Two Members from the Board of Education
Four Members from the Community-at-Large

In addition, the Mayor and Superintendent of Schools or their designee serve as ex-officio members.

Regular members shall be appointed by the Town Council for a term of four months. Members shall commence to serve their terms immediately upon appointment and shall serve until their successor has qualified or are removed by the Town Council.

Any vacancy on the Committee, other than by expiration of term, shall be filled for the unexpired portion of the term by the Town Council with priority given to maintain the structure above.

The Town Council may remove members for cause and fill the vacancy per Chapter IV, Section 6 of the Town Charter. Cause for removal shall include, but is not limited to, unexcused absence from three (3) consecutive regular meetings and any intervening duly called special meeting. It shall be the responsibility of the Chairman of the Committee to notify the Town Council when a member has not properly performed his duties.

The regular members of the *Committee to Transform the Budget Process* shall elect a Chairman, Vice Chairman and Secretary. Any vacancy in any such office shall be filled by from its regular membership.

BE IT FURTHER RESOLVED: That the *Committee to Transform the Budget Process* shall be authorized to:

- (22) To review, research and determine the following:
- (1) The services the Town and Board of Education provides to its residents.
 - (2) Whether the services/programs are mandatory.
 - (3) How effectively the Town and Board of Education provides its services/programs to its residents.
 - (4) The funding sources that pay for services/programs the community provides to its residents.
 - (5) Review all contracted services


To review all department operations, all municipal and school buildings and grounds, the purchase of commodities, and the utilization of staffing/cross training in order to promote municipal consolidation efforts and provide recommendations;

- (23) To provide guidance and recommendations relative to the negotiation and execution of contracts related to municipal consolidation of departments, services and/or shared services to meet the General Government and Board of Education's operational and mandated requirements;
- (24) To recommend a budget process, format and outline for the General Government and Board of Education to consider for implementation with the development of the Fiscal Year 2017/2018 Budget that would include detail data such as:
- (1) Projected line item cost estimates for Fiscal Year 2017/2018
 - (2) Capital Improvement Plan/Initiatives/Funding Sources
 - (3) Trends in salaries, maintenance and operational costs;
 - (4) Demonstrated efforts for efficiencies and reductions;
 - (5) Plans to address the decrease in student population/enrollment
 - (6) Recommendations to address anticipated loss of Municipal Aid Revenues due to the State's finance crisis and projected budget deficits.
 - (7) Ways to address current and anticipated future State mandates.

BE IT FURTHER RESOLVED: That within thirty (30) days of the appointment of this Committee that an Organization Meeting of said Committee shall be held at which members shall choose a Chairman, Vice-Chairman and a Secretary;

BE IT FURTHER RESOLVED: That said Committee shall submit recommendations to the Town Council, Mayor and Board of Education no later than October 12, 2016 for consideration for the fiscal year budget preparation.

Adopted by the Ledyard Town Council on: June 8, 2016


Linda C. Davis, Chairman

Appendix B Sub-Committee A, Spreadsheet of Functions and Priorities

Town Services	Rank (1-5)	Mandated?	Shared?	Notes	Cost in FY 16	Is this a service we need to provide?	Can we live w/out gov't providing?	Continue to provide at lesser level?	Can this be privatized?	Share regionally? BoE?	Ideas to provide more efficient/effective?
Dispatch services	1			Possible regional opportunity	(\$326,898)	YES	NO	NO	NO	YES- regional	currently regional w/ Preston. More? Quinebaug
Police protection	1			Could regionalize with Preston	(\$1,973,628)	YES	NO	NO	NO	YES- regional	negotiate w/ Preston, N. Stonington?
Fire protection	1	NO		Two departments: Gates Ferry and Leyard	(\$577,800)	YES	NO	NO	NO	YES	reduce apparatus. Share LED, GPS?
Ambulance service	1				(\$52,806)	NO	NO	NO	YES	YES	house one unit in GF, at least during storms? Add a driver?
Fire Marshal inspections	1				(\$87,852)	YES	NO	NO	NO	YES- regional	share with Preston?
School nurses	1	YES			(\$331,449)	YES	NO	YES	YES	CURRENTLY SHARED	1 nurse to handle GPS/JWL (is this being done)? School health aids? Contracted service?
Road maintenance	1					YES	NO	NO	YES	QUESTIONABLE	privatize guard rails, asphalt, sign repair/replace
Snow removal	1			Full or partial privatization possible?	(\$466,896)	YES	NO	NO	YES	YES- BoE	single plowing operation, OK partially, then fully privatize. Plow Preston?
Registering voters	1	YES			(\$17,743)	YES	NO	NO	NO	NO	part-time registrars serving both towns?
Operating polling places	1	YES		cost higher in Presidential years	(\$13,800)	YES	NO	NO	NO	NO	??
Ledge Light Health District	1	NO		Currently part of a six town district	(\$110,232)	YES	NO	NO	YES	YES	is there a more efficient system?
Tax assessments	1				(\$124,228)	YES	NO	YES	NO	YES	Seasonal P/T? Make asst. P/T? Share w/ Preston?
Tax collection	1				(\$123,895)	YES	NO	YES	YES	YES- REGIONAL	Share with Preston? N. Stonington? (Online, banks)
Building inspections and permits	1	YES		Administer and enforce State building codes	(\$55,484)	YES	NO	YES	YES	YES- REGIONAL	Share with Preston? N. Stonington?
Emergency Planning (e.g., natural disasters)	1			Nuclear Grant pays for director	(\$27,386)	YES	NO	NO	YES	YES- REGIONAL	Share with Preston? N. Stonington?
Fiscal control of public funds	1			Town Treasurer/ Finance Director		YES	NO	NO	NO	YES- BoE	Director and Two Asst. directors?
Parks and Recreation programs	2					NO	YES	YES	YES	YES	Corporate sponsorships? limited grounds maintenance? JV w/ Preston
Animal Control	2			Possible regional opportunity	(\$65,554)	YES	NO	YES	YES	YES- REGIONAL	joint facility with Preston?
Maintenance of historic buildings/properties	2			Sawmill, Nathan Lester, etc	(\$12,620)	YES	YES	NO	YES	NO	??
KM2	2			Meets ADA compliance requirements		YES	NO	NO	YES	NO	Updated platform for both BoE/ GG, v-design
Water service	2			Could be sold to Groton Utilities		YES	NO	NO	YES	NO	Convey service and infrastructure to GPU
Sewer service	2			Could be sold to Groton Utilities		YES	NO	NO	YES	NO	Convey service and infrastructure to GPU
Fire hydrant maintenance	2			Maintained by Groton Utilities		YES	NO	NO	YES	YES- SHARED	Contract with GPU to maintain, R&R
Custodial care of public buildings / grounds	2					YES	NO	NO	YES	YES- BoE	??
Grass cutting of public properties	2			Possible shared service		YES	NO	NO	YES	YES- REGIONAL, BoE	Overlay contract for all mowing, define areas
Maintenance of public buildings	2					YES	NO	NO	YES	YES- BoE	Combine GG/BoE for all facilities, add asst.
Human resources	2			Previously a shared position	(\$108,947)	YES	NO	NO	NO	YES- BoE	Combine position
Planning	2	NO		60 King Highway	(\$74,539)	YES	NO	POSSIBLY	NO	YES- REGIONAL	Share with Preston? N. Stonington?
Enforcement of planning and zoning regs	2			CGS 124, Sec 8-1-B-13		YES	NO	NO	NO	YES- REGIONAL	Share with Preston? N. Stonington?
Visiting nurses	2				\$122,762	NO	NO	YES	NO	YES- REGIONAL	Share with Preston? N. Stonington?
Purchasing	2					YES	NO	NO	NO	YES- REGIONAL, BoE	Immediate change to shared position with BoE
Probate services	2	YES		Part of SE regional court 30	(\$5,172)	YES	NO	NO	NO	YES- in currently	??
Garbage / Recycling collection	2			No ability to take trash to dump anymore		YES	NO	NO	YES, IS NOW	NO	Add roll-off at landfill for recycling only, add carts, add commercial collection?
Social services	2			Food pantry is quasi- private. Can Leyard residents get these services in Norwich?	(\$105,000)	NO	YES	YES	YES	YES- REGIONAL	??
MIS	2			Possible sharing with other towns? Outsource?	(\$251,890)	YES	NO	NO	YES	YES- REGIONAL, BoE	combine staffing position
Roadside mowing	#2			Privatized? Shared?	(\$29,857)	YES	NO	NO	YES	YES- REGIONAL	Contract roadside mowing, self mow
Maintenance of Town vehicles	2			Could be outsourced? Share with BoE?		YES	NO	NO	YES	YES- REGIONAL, BoE	Contract with nearby shop(s) to maintain, repair
Senior transportation	2			Alternatives? Two vans, one car, who maintains? (Salary for driver)	(\$12,535)	NO	YES	POSSIBLY	YES	YES- REGIONAL	Schedule trips, use bus for 4+ users only
Services by Town Clerk	2			more services becoming available online	(\$33,226)	YES	NO	NO	NO	NO	Increase on-line offerings, reducing in-house
Library programs	3	YES		Two libraries in town	(\$63,646)	NO	YES	YES	NO	POSSIBLY	Reduce hours of both, sharing staff between. Move to close GFP
Parks and Recreation facilities	3				(\$63,931)	NO	YES	YES	NO	NO	??
Conservation of public lands	3				(\$19,265)	YES	NO	NO	NO	NO	Self select parcels to own/ maintain/ maintainance asst?
Tree removal / pruning	3				(\$5,000)	YES	NO	NO	YES	NO	When needed, contract local tree service for work
Catch basin cleaning	3			Possible outsource or share with Preston, etc	(\$14,235)	YES	NO	NO	NO	YES- REGIONAL, BoE	Contract to do for Preston? Self truck and outsource?
Overight of MWVC	3			Per State of CT CGS 23a-45	(\$18,020)	YES	NO	YES	NO	POSSIBLY	P/T IWVC official, share with Preston?
Senior housing	3			60 King Highway		NO	YES	YES	NO	NO	Can this be outsource?
Senior center	3.5			umbrellas, raincoats?	(\$109,095)	NO	YES	YES	YES	YES- REGIONAL	Share with Preston, Groton? Use in off-hours for fee for use?
Street Lighting	4	NO		Town savings of \$80,000 over 20 yrs, with LED's		YES	NO	YES	NO	YES- REGIONAL, BoE	LED program to save \$80,000/over 20 years, reduce repair
Street mowing	4			Selective mowing? Share with nearby towns?	(\$39,893)	NO	YES	YES	YES	YES- REGIONAL, BoE	Sell Brown Bear? Fees and contract for service?
Economic development	4				(\$6,600)	NO	YES	YES	NO	NO	infective. Let private enterprise make it happen
Senior programs	4			how well attended? Could Parks and Rec schedule events?		NO	YES	YES	YES	YES- REGIONAL	Share programs with Preston, Groton Seniors
Cemetery oversight	5				(\$2,000)	NO	YES	YES	NO	NO	Mostly volunteer work on historic cemeteries
Providing space for business incubator	5			Actively seek sale and put back on Grand List?	\$28,043	NO	YES	YES	YES	YES	Sell facility and reature funds for future capital needs, ask for cash flow projection
SEA public transportation	5			Leyard reactivated membership 7/1/16	*(\$5,775)	NO	YES	NO	NO	NO	Leyard is out. Less than 20/mo just over 2 off per day

Board of Education Services	Rank (1-5)	Mandated?	Shared?	Notes	Cost	Is this a service we need to provide?	Can we live w/out gov't provide?	Continue to provide at lesser level?	Can this be privatized?	Share regionally? BoE?	Ideas to provide more efficient/effective?
Transportation	1	YES		CGS 10-200a	\$1,962,350	YES	NO	NO	CURRENTLY IS	NO	If add another (down to district, region) busser?
In-district students (non-SPED)	1	YES	NO		\$1,050,346	YES	NO	NO	YES- I-	POSSIBLY	
SPED transportation	1	YES	NO		\$813,363	YES	NO	NO	YES- I-	YES	
Out of District (Magies/Charter)	2	NO	YES	Fully funded by Grant Funding	\$103,864	NO	YES	YES	YES	YES	Magies Trans. Grant funds are \$111,800 per year currently
Out of District (Tech schools)	1	YES			\$1,982	YES	NO	NO	YES	YES	
Job education	1	YES			\$87,287	NO	YES	YES	NO	CURRENTLY IS	Offset by tuition and State ASDC grant
PD for certified staff	1	YES			\$96,483	YES	NO	NOT SURE	YES	YES	
Education in core courses	1	YES		Elementary, Middle, High	\$1,090,214	YES	NO	NO	NO	YES	
Education in elective courses	1			Mandates around on with elective courses	\$1,309,214	YES	NO	YES	NO	YES	Discontinue classes with administrators under 'C'
Grounds keeping services	1	NO		Some mandates regarding materials and services	\$48,057	YES	NO	NO	YES	YES- WITH TOWN	These costs are a subset of the district and maintenance costs below
Food service	1	NO		CGS 10-213a) Apply if district provides. Minor amount from Repairs and Maintenance. Most expenses from Food Service Fund	\$1,200	NO	YES	MAYBE	CURRENTLY IS	DOUBTFUL	
Purchasing	1	YES	NO	BoE/Purchasing	\$6,500	YES	NO	NO	NO	YES- WITH TOWN	
Guidance	1				\$63,237	YES	NO	NO	NO	NO	
Fiscal control of public funds	1	NO			\$268,200	YES	NO	NO	YES	YES- WITH TOWN	
After school clubs	2				\$66,187	NO	YES	YES	NO	POSSIBLY	Focus on enrollment
Special education	2	YES			\$6,581,837	YES	NO	NO	NO	POSSIBLY	Bill insurance for PT, etc.
Sports programs	2			Includes stipends, rentals, repairs, etc.	\$893,135	YES	NO	YES	NO	YES	Corporate sponsorships, booster clubs to help maintain
Music programs	2				\$611,035	YES	NO	YES	NO	YES	All donations to be directed back to music?
Curriculum development	2	NO		Subset of professional development above	\$51,855	YES	NO	NO	NO	YES- REGIONALLY	Shared position with adjacent town or towns?
Building Maintenance	2	NO	NO	Could combine with rest of town buildings	\$504,089	YES	NO	NO	YES	YES- WITH TOWN	See Line 28 above. Contractual/ sub contracted fees, repair supplies, for in house maintenance staff
Resource center/library	2				\$372,094	YES	NO	NO	NO	NO	
Late buses (currently not budgeted)	2			From last 2016-2017 budget estimate	\$42,383	NO	YES	NO	YES	NO	Cut in 2016-2017 budget
Custodial service of school buildings	3	NO			\$1,046,170	YES	NO	NO	YES	YES- WITH TOWN	Includes all contractual obligations. Off premises building usage, weekend usage, or substitute custodians. Supplies including both cleaning and paper supplies.
Tutoring	3			Homebound/Mandated SPED	\$47,280	YES	NO	NO	YES	NO	Co-pay for tutoring?

- Other services currently shared :**
- Use of gyms and CO conference room by Park and Rec.
 - Provide supplies for nurses which is a shared service
 - Provide payroll services for all town employees
 - Provide technical support for Park and Rec office.
 - Share Munis software with town as requested.
 - Provide maintenance of park and rec offices.
 - Schools provide a space for morning/after school community day care.

RANKING METRIC

- 1- vital Includes Safety and Health
- 2- Essential Service or Program
- 3- normally provided
- 4- nice to have
- 5- non-essential

Appendix C

Sub-Committee B, Spreadsheet of Operations, Buildings, Purchasing, and Responsibilities

Potential Opportunity	Description	Rationale for Pursuing	Ranking	Basis of Ranking	Next Steps	Potential Lead
Lawn Care Services	Consolidation of services for Grass Mowing and Grounds Maintenance	Consolidate services, minimize duplication of effort and equipment, and obtain labor efficiencies	1	Low complexity efforts that do not require special skills or training Potential cost savings in equipment maintenance and overtime, and staff tasking efficiency	Schedule meeting between BoE and Town to determine scope and to identify potential challenges that need to be addressed	Town
Snow Removal Services	Consolidation of services for Plowing of Building Parking Lots, access areas, etc.	To consolidate services, minimize duplication of effort and equipment, and obtain labor efficiencies	1	Potential cost savings in equipment maintenance and overtime, and staff tasking efficiency	Schedule meeting between BoE and Town to determine scope and to identify potential challenges that need to be addressed	Town
Potential Opportunity	Description	Rationale for Pursuing	Ranking	Basis of Ranking	Next Steps	Potential Lead
Procurement of Office Supplies	Consolidation of services for procurement of office supplies such as paper, toner, staple, tape, etc.	To obtain group pricing and streamline purchasing overhead	1	Low complexity efforts that do not require special skills or training Potential cost savings in quantity of scale and staff tasking efficiency	Schedule meeting between BoE and Town to determine scope and to identify potential challenges that need to be addressed	BoE
Procurement of Office Supplies	Consolidation of services for procurement of office supplies such as paper, toner, staple, tape, etc.	To obtain group pricing and streamline purchasing overhead	1	Low complexity efforts that do not require special skills or training Potential cost savings in quantity of scale and staff tasking efficiency	Schedule meeting between BoE and Town to determine scope and to identify potential challenges that need to be addressed	BoE
Technology Procurement and Maintenance	Consolidation of services for procurement, management and maintenance of Town and BoE Computers, Copiers and Mobile Devices	To consolidate services, obtain potential savings and labor efficiencies	2	Complex to address but has potential for high return in both direct costs as well as enabling BoE savings on legacy textbooks (digital learning)	Establish Joint Committee (Town and BoE) to document all needs, current sources and how funded Options for Leasing vs Buying should be investigated	
Potential Opportunity	Description	Rationale for Pursuing	Ranking	Basis of Ranking	Next Steps	Potential Lead
Building Cleaning and Maintenance	Consolidation of services for normal, daily cleaning and maintenance of buildings and facilities	To consolidate services, remove overlap/conflicts of roles and obtain labor efficiencies	3	Each building and facility has unique characteristics that result in some levels of specialized services School custodians support school operations in addition to just maintaining the buildings	Re-Address in 2017	
Uniform Purchasing	Consolidation of services for procurement and maintenance for all town/BoE Uniforms	To obtain group pricing and streamline purchasing overhead	3	Low potential savings other than staff efficiencies Multiple different needs and sources to evaluation and assess	Re-Address in 2017	
<p>1 = Recommend pursuing for next budget cycle 2 = Recommend pursuing for near future budget cycle following investigation into details and "long poles" 3 = No action recommended at the present time due to complexity of work, dependencies on other efforts and/or low potential savings</p>						

Appendix D

Sub-Committee D, Template for Submission of the Annual Budget

	Board of Education				
	2014/2015 Approved	2014/2015 Actual	2015/2016 Approved	2015/2016 Actual	2016/2017 Approved
Central Office					
Salaries					
Superintendents					
Superintendent Stipends					
Administrators					
Supt/Admin Retirement Payments					
Clerical					
Human Resources					
Overtime					
Travel					
Soc Sec and Medicare					
Tuition					
Dues and Fees					
Transportation					
Utilities					
Special Ed					
Supplies					
Technology					
Special Ed					
Prof and Tech Services					
Legal					
Special Ed					
Maintenance					
High School					
Salaries					
Administrators					
Teachers					
Custordians					
Paras					
Extra Curricular Stipends					
Textbooks					
Instructional Supplies					
Special Ed					
Maintenance					

Board of Education					
Middle School					
Salaries					
Administrators					
Teachers					
Custordians					
Paras					
Textbooks					
Instructional Supplies					
Special Ed					
Maintenance					
Gales Ferry School					
Salaries					
Administrators					
Teachers					
Custordians					
Paras					
Textbooks					
Instructional Supplies					
Special Ed					
Maintenance					
Juliet Long					
Salaries					
Administrators					
Teachers					
Custordians					
Paras					
Textbooks					
Instructional Supplies					
Special Ed					
Maintenance					

Board of Education					
Ledyard Center					
Salaries					
Administrators					
Teachers					
Custordians					
Paras					
Textbooks					
Instructional Supplies					
Special Ed					
Maintenance					
Gallup Hill School					
Salaries					
Administrators					
Teachers					
Custordians					
Paras					
Textbooks					
Instructional Supplies					
Special Ed					
Maintenance					
General Government					
	2014/2015 Approved	2014/2015 Actual	2015/2016 Approved	2015/2016 Actual	2016/2017 Approved
Use line Items from FY 2016/2017 Budget					