



# **Superintendent's Budget**

## **Summary**

**March 4, 2008**

**Total Budget: \$125,492,384**

**Budget Increase: \$7,695,533 (6.53%)**

## Superintendent's Budget Executive Summary

The Superintendent is proposing a budget with an overall increase of \$7.7 million or 6.53%. This budget represents a careful compromise between maintaining our current level of excellence in the schools, providing funds for the Board's budget priorities, and finding savings and efficiencies to limit the increases in order to be respectful of the burden such an increase places on the taxpayers in the town. The table below shows the major cost centers in the budget and their increases.

Area	2008-09 Budget (\$ Million)	% of Total	\$ increase/ % increase
Salaries	\$85.47	68.1%	\$3.87/4.74%
Benefits, incl. pension	\$18.90	15.0%	\$1.77/10.3%
Other Expenses	\$21.11	16.8%	\$2.06/10.7%
Total Budget	\$125.49		\$7.70/6.5%

Salaries and benefits comprise the largest share of our budget – totaling 83%. The budget increases by \$5.64 million in these accounts. The major budget drivers in these accounts are the contracted salary increases ranging from 4% to 5.25%, higher costs for expected administrative retirements at the end of 2008-09, increased costs for health care, and required increases in the contributions for retiree health care and pension expense. Overall staffing levels are relatively unchanged from this year to the next budget year.

Other expenses, which include instructional supplies, utilities, transportation, and equipment, comprise the remaining 17% of the Superintendent's budget. The major driver of the budget increase here is the recently bid transportation contract. This contract was last bid in 2000 and diesel fuel was \$1.39 per gallon. Fuel costs have risen to \$3.50 per gallon while the contract provided only for 3% to 4% annual increases. At the time of this budget preparation we had received three bids for the transportation contract though no award had been made. We used the mid-priced bidder for budgeting purposes and that resulted in a \$1.45 million increase (38%) in the transportation costs. Utility costs also went up modestly (overall about \$265,000 or about 6%). We used the 2006-07 surplus to pre-fund \$500,000 of expenses in these categories and the Superintendent's budget restores those pre-funding reductions. These three factors, transportation, utility costs, and pre-funding, accounted for most of the change in these accounts.

The budget does fund many of the adopted Budget Priorities but it finds savings to offset those costs. The budget includes the addition of 1 reading specialist at the elementary level and the addition of 1.25 general funded teachers to expand World Language to Kindergarten to the remaining 4 elementary schools. We are providing support for the District Improvement Plan. We are adding a summer program for Smith and Charter Oak students and an extended day offering at Smith to match that provided at Charter Oak. To finance these Budget Priorities, we are reducing instructional staff by 2.2 reflecting declining enrollments at the high school level, eliminating the inflationary increase in school and

department supply budgets, replacing the elementary greeters with video/buzzer systems, and reducing Central Office staffing expense by over \$250,000 next year.

A detailed look at the comparison of services offered by our school system compared to those offered in some surrounding towns – Avon, Farmington, Glastonbury, and Simsbury, shows that we offer the most extensive array of services including full day Kindergarten, gifted and talented programming through grade 8, pre-K offerings, World Language at the elementary school, and the most expansive AP offerings at the high school. We offer all this while our overall state ranking in per pupil expenditures is at 85 out of 169 towns down from being among the top ten a generation ago.

The difficult budget decisions that we face this year have been exacerbated by the large shortfall in the amount Educational Cost Sharing (ECS) aid we receive. While we did experience a nice increase in our ECS aid from the State of Connecticut in 2007-08 (up about \$4 million to \$15.3 million) the revised ECS formula adopted by the state said that West Hartford is entitled to \$34.9 million in ECS aid for the 2007-08 fiscal year. We received about \$20 million less than the formula calculates we should have. We received only 44% of the ECS aid in 2007-08 that we are entitled to by the ECS formula. While no large town received their full ECS allotment in 2007-08, among the 22 towns that received at least \$10 million less than the full allotment, our funding percentage at 44% was among the lowest. An excellent legislative outcome this year would be to raise the minimum that any town receives to be at least 60% of the formula aid. That would increase West Hartford ECS aid by about \$5.5 million.

This budget maintains the important features of the high performance school system that is West Hartford, finds significant savings in order to fund key Board priorities for the 2008-09 school year. We face many large increases in certain areas of the budget that we have little control over. Improved funding from the state in the form a fairer allocation of ECS aid would alleviate the burden that this budget places on taxpayers.

## Superintendent's Budget Summary

The following pages provide more significant detail on the roll-forward budget, what new programs and services are included in the budget, as well as what efficiencies and savings were identified to reduce the budget increase.

### **Roll-forward budget – \$8.11 million increase or a 6.89%**

The Roll-forward budget is the cost of providing the same programs and services as we do this year, just updated for 2008-09 costs. These cost updates included the impacts of previously negotiated salary contracts, higher benefit costs, higher energy and transportation costs and general inflation.

### **Salaries (Account codes 5101 – 5191)**

Salaries comprise the biggest component of the budget increase - \$4.12 million which represents a 5.1% overall increase in salaries. This budget increase is made up of three main factors:

**Contracted salary increases for current staff:** In total they amounted to \$3.42 million or about a 4.2% increase which is combination of the underlying contract increases which include a 5.25% award for teachers along with savings from the expected retirement of 28 teachers.

**Return of Unused Sick Leave upon Retirement:** Employees who retire from the West Hartford Public Schools are eligible by contract for payment of half of their unused sick leave up to a cap of the number of days (45 days for teachers and 65 days for principals and administrators). We are expecting a larger than usual number of administrative retirements and have increased the budget by \$411,000.

**Transfers from other funding sources:** In 2007-08 we had 4 staff members who were paid with funds other than the General Fund. These sources of funding are not expected to be available in 2008-09 and so we have added \$281,000 to the salaries for the return of these positions to the General Fund. One of the sources of funding is the Early Reading Success Grant – funded by the State of CT. The grant is set to expire this year and may be resurrected in the legislature – but only for high need districts. The other source of funds was the tuition revenue the district received for students who attended the WAAVE program for post high school special needs students. We have no tuition paying students this year and are using the accumulated surplus in this account to pay for three special education salaries. By the end of this year, the accumulated surplus will be gone and the positions will need to be funded in the general fund in 2008-09.

## **Benefits (Account codes 5201 – 5209, 5372)**

Employee benefits (including pension cost - account 5372) comprise a large component of the budget increase - \$1.82 million which represents a 10.6% overall increase in benefit costs. This budget increase is made up of four main factors:

**Required Pension Contribution:** Based on the most recent actuarial report, the Board of Education's share of the pension contribution has to rise by \$182,162.

**Retiree Health Care:** All claims for retiree health are paid for out of a reserve fund. The Board's share of the contribution to the reserve fund is increasing by \$700,000 this year to a total of \$1,702,500.

**Medical Claims:** The rest of the increase in the Health/Medical appropriation – approximately \$719,580 represents the increase due to the higher cost of medical treatment which for active employees is rising at about 7% a year.

**Social Security:** The final component of the increase in these areas is for the employer contribution to social security which is budgeted to rise \$148,000 reflecting higher salaries in 08-09 and a under budgeting in this expense in 07-08.

## **Supplies and Equipment (Account codes 5311 – 5642, excluding 5372)**

In normal years, this section of the budget accounts for minimal increases, but this year the roll forward budget includes an increase of \$2.17 million which represents an 11.4% in these accounts. There are three main factors in this increase

**Transportation:** We last bid this contract in 2000 (and renegotiated in 2003) when diesel fuel was \$1.39 per gallon and we have just finished the bidding process for a new 5 year contract. Diesel fuel is now over \$3.50 per gallon. The excellent deal we have had in transportation costs has come to an end. We had three bidders for the new contract and the award will be made sometime in early March. All of the bidder's costs came in substantially higher than our current contract. For budget purposes we have used the mid priced bidder to estimate 2008-09 costs. Once the final award has been made we will adjust the figure based on the awarded contract. Currently we are budgeting for a \$1.45 million increase in our transportation costs.

**Utility Costs:** Utility costs continue to climb, especially in the area of energy. Recent increases in the costs of fossil fuels have sent our heating budget up next year by about \$400,000. Offsetting that increase is our declining electricity consumption – down from 13.1 million kWh in 2005-06 to a projected 12.0 million kWh in 2007-08. Across all utility accounts (5380 – 5385) our costs are budgeted to increase by \$257,000 next year.

**Prefunding:** To reduce the 2007-08 budget we prefunded \$500,000 worth of expenditures with the 2006-07 surplus. At this point in the budget process we do not budget for any pre-funding of 08-09 expenditures. Thus the budget increases to

reflect the return of these expenditures to the 08-09 budget. The largest increases are in textbooks, workbooks, library books and periodicals.

### **Additions to budget – \$0.53 million increase or 0.45%**

Given the difficult budget year we anticipate and the large increase in the roll-forward budget, additions to the budget have been limited. There are four major categories of budget increases:

**Enrollment Related:** Elementary enrollment is expected to grow by 53 students next year and we are projecting an increase in 2 elementary sections. We also have 12 possible breaks but we are assuming no additional FTE's for those sections. In addition to the 2 FTE's for new sections, we will need an additional 0.4 FTE's to be spread among the staff that provides Art, Music, Spanish and PE. Total cost for these additions: \$153,500.

**District Improvement Plan (DIP) Support:** We have identified several additional expenses that will be necessary to support implementation of the DIP. These include a reinstatement of a fulltime position in the Asst Supt Office – that was a half time position this year – to spearhead the implementation of the DIP, money for training and summer curriculum work. The total cost for these additions is \$123,000.

**Elementary Reading:** We are moving the reading support program at the elementary level from one based on interns to one based on reading specialists and tutors. The 2007-08 year is the final year of our participation in the St. Joseph College program that placed graduate students as interns working with our neediest students. We have 6 Reading Specialists this year. Next year we will add one reading specialist at Duffy. The Reading Lab interns at Braeburn, Bugbee Morley, and Norfeldt will be replaced with Reading Tutors. The net cost of adding a Reading Specialist instead of a tutor at Duffy is \$33,000.

**World Language at Elementary Schools:** 2008-09 is also the final year of the federal Foreign Language Assistance Program Grant (FLAP) that is paying half the costs of our expansion of the World Language program to grade K-5 in all of our elementary schools. There are 4 schools that will go from 3-5 World Language instruction to K-5 World Language – Aiken, Braeburn, Webster Hill and Whiting Lane. The FLAP grant is picking up half the cost so that the cost of the Board is \$90,000.

**Charter Oak and Smith:** This budget funds a 19 day long summer morning program for 160 students entering grade 2 through 5 who attend Charter Oak and Smith. Charter Oak runs an after school extended day program for approximately 200 students 18 weeks per year. The budget funds a similar program at Smith. Total cost of these options is \$76,000.

**Pupil Services Supervision Support:** While the number of special education students has remained relatively constant over the last 10 years, the needs of the special education students have grown more intense. The number of service hours has increased by approximately 20% and accordingly the staff has increased by 20%. But the number of department supervisors has stayed steady at 5. While the ideal solution may be the addition of a sixth department supervisor, the tight fiscal constraints have led us to instead increase the use of consultants (typically retired special education administrators) to assist the department supervisors in the supervision of staff. The budget has increased by \$50,000 for this item.

## **Reductions to budget – \$0.94 million increase or 0.80%**

With the roll-forward budget and additions coming to a 7.34% increase, the administration endeavored to find efficiencies in the budget to lower the budget increase. These are the areas where reductions have been made:

**Enrollment:** Sedgwick is expected to have smaller than normal classes in both 6<sup>th</sup> and 7<sup>th</sup> grade next year (257 students in 6<sup>th</sup> and 268 students in 7<sup>th</sup>). We can maintain our class size guidelines with only 5 teams of 5 teachers each for both of those grade levels, instead of the typical 3 teams per grade level. Grade 8 will require a full complement of 3 teams next year. In total Sedgwick will have 8 teams next year, compared to 8.5 this year. This will save us 2.4 FTE. At the high school level, enrollments are projected to drop 48 students, primarily at Conard. We can reduce staffing levels by 2.2 FTE's and maintain our current student/teacher ratio. Both of these enrollment related reductions will save us \$294,000.

**School and Department Supplies:** We had provided the school and departments with an inflationary increase of approximately 3%. Eliminating that increase will save us \$187,000.

**Middle School Interscholastic Sports:** First offered in 2006-07 as spring track and expanded in 2007-08 to include fall cross country, the middle school interscholastic program is recommended for elimination in 2008-09 in the difficult budget times. Total savings of \$34,000 are projected.

**Elementary Security Greeters:** Newly instituted in 2007-08, the security greeters provided a human greeter at the front door of each school. We propose elimination of this ongoing expense. During the summer of 2008 we would install a video/buzzer system at each elementary school to maintain the security at the elementary school. The installation would be paid for through the CIP. Eliminating the greeters saves us \$166,000.

**Central Office Staff Reductions:** Continuing our efforts to find reductions farthest away from the classroom we have looked at the staffing in Central Office and we found \$263,000 in staff reductions. Consolidation of the finance and planning functions under the Director of Finance and Planning saves one

administrative position. One more clerical position can be eliminated through attrition. A review of the print shop staffing patterns in similar communities indicates we can reduce staffing by 1 more person in 2008-09.

## Comparison of Programs and Services with Other Towns

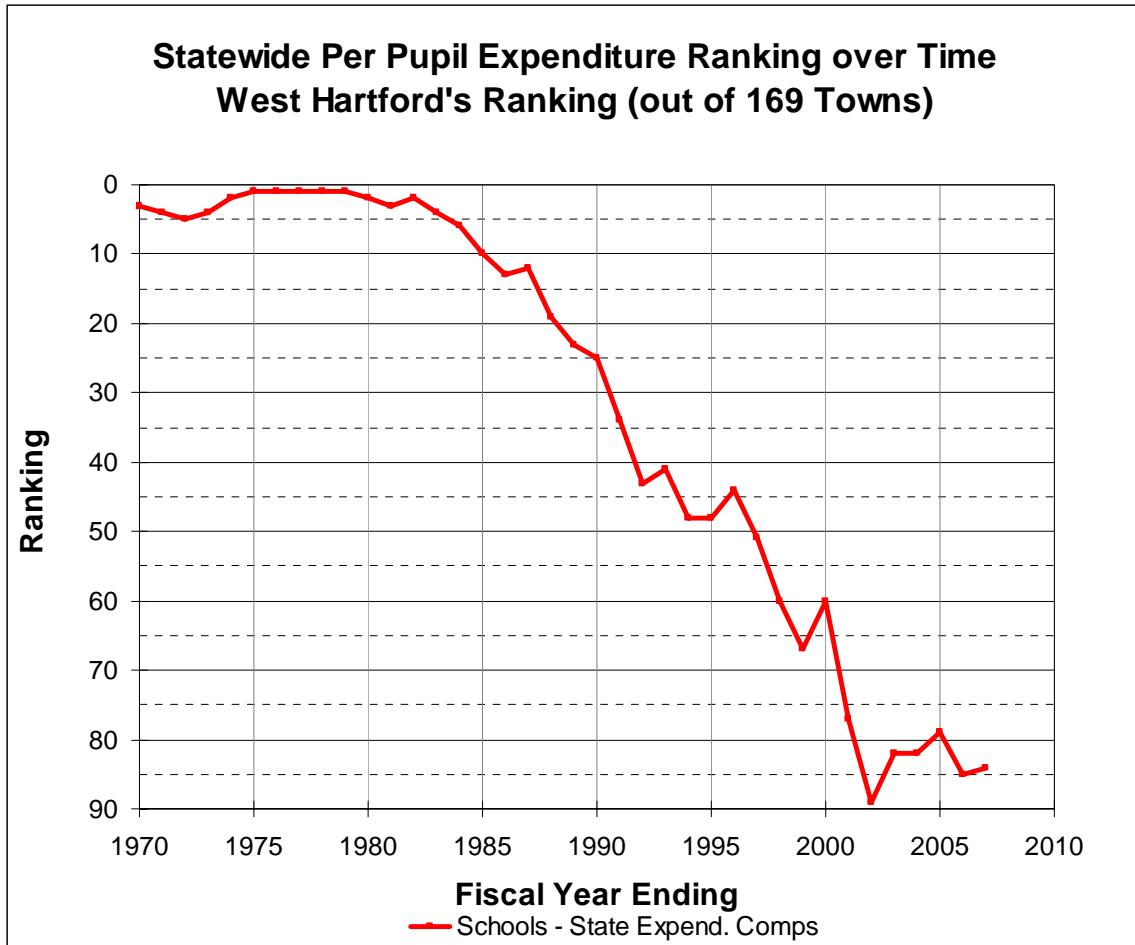
The chart below provides a comparison of the programs and services offered in West Hartford compared to those found in neighboring towns that many people consider in deciding where to purchase their home. West Hartford elementary schools include preschool offerings, gifted and talented programs, full day kindergarten, and World Language instruction starting in Grade K. No other town offers the same array of services

### Schools Comparison - Programs and Services Offered

Metric	Avon	Farmington	Glastonbury	Simsbury	West Hartford
<b>Elementary Schools</b>					
Grade Levels	K-4	K-4	K-4	K-6	K-5
Regular Pre-K program offered	No	No	No	No	2 schools
Gifted and Talented Program	No	No	Yes	No	Yes
Full Day Kindergarten	No	No	No	No	Yes
Students per Computer	5.0	3.4	3.6	4.5	4.0
Class Size	19.8	19.1	18.3	20.7	20.6
Print Volumes per student	32.0	49.6	23.9	27.5	32.8
World Language Instruction starts	N/A	N/A	Grade 1	Grade 6	Grade K/3
<b>Middle Schools</b>					
Grade Levels	5-6/7-8	5-6/7-8	5-6/7-8	7-8	6-8
Gifted and Talented Program	No	Yes	Yes - gr. 6	No	Yes
Computers per student	4.0	2.5	2.1	3.8	2.6
Print Volumes per student	22.9	28.4	13.0	15.7	28.3
Class Size	22.3	21.5	20.8	20.3	19.3
World Language Instruction starts	Grade 6	Grade 5	Grade 1	Grade 6	Grade K/3
<b>High Schools</b>					
Grade Levels	9-12	9-12	9-12	9-12	9-12
Computers per student	2.4	5.0	4.2	2.7	3.1
Print Volumes per student	8.7	21.6	10.3	14.2	25.4
Class Size - High School	17.8	19.6	20.3	20.1	20.2
% juniors/seniors enrolled in college courses	41%	53%	32%	40%	52%
Number of AP courses student tested	16	21	9	17	22
Alternative High School	No	No	No	No	Yes
<b>Supervision of Instruction</b>					
Teachers per administrator	14.5	17.2	12.9	11.4	14.1

At the middle school level we offer gifted and talented programs and excellent class sizes compared to our peer middle schools. At the high school level we have some of the highest % of students enrolled in college level courses and the greatest number of AP test subjects taken and we also provide students with our own Alternative High School Program.

We have continued to maintain an impressive suite of services and programs offered even as our ranking in per pupil expenditure has dropped from being among the top ten a generation ago to being in the middle (85 out of 169 towns) in 2006-07.



Here are the preliminary 2006-07 rankings broken down by functional expenditure type

Instructional Services:	95 <sup>th</sup>
Pupil and Instructional Support Services:	21 <sup>st</sup>
General Administrative Expense:	122 <sup>nd</sup>
Transportation cost per resident student:	143 <sup>rd</sup>

The farther away the expenditure is from the classroom, the lower our per pupil expenditure is and the lower our ranking is. To provide all these services while ranked 85<sup>th</sup> overall and 95<sup>th</sup> in instructional services is an excellent accomplishment.

## Educational Cost Sharing

West Hartford has a long history of not receiving the full funding due to the Town by the Educational Cost Sharing (ECS) formula. The table below traces the history of the ECS shortfall since it began in 1996.

Year	ECS Received (\$M)	ECS if fully funded (\$M)	ECS gap (\$M)
1996-97	\$3.4	\$4.4	\$1.0
1997-98	\$3.4	\$6.2	\$2.8
1998-99	\$3.5	\$8.6	\$5.1
1999-00	\$3.8	\$9.4	\$5.6
2000-01	\$4.2	\$10.4	\$6.2
2001-02	\$6.5	\$12.1	\$5.6
2002-03	\$8.8	\$12.6	\$3.8
2003-04	\$8.8	\$11.5	\$2.7
2004-05	\$10.6	\$16.5	\$5.9
2005-06	\$11.2	\$15.2	\$4.0
2006-07	\$11.4	\$14.9	\$3.5
2007-08	\$15.4	\$34.9	\$19.5
	\$91.0	\$156.7	\$65.7

In a little over a decade, West Hartford has received \$65.7 million less in ECS aid than it was due if the formula had been fully funded. The state adjusted the formula significantly in 2007-08 to better reflect the changing burden of education on the taxpayers by raising the foundation level of expenditures, changing the method for calculating the number of high need students, and raising the guaranteed wealth level. The net effect is that West Hartford was entitled to an ECS aid amount of \$34.9 million in 2007-08. The plan was to phase the full funding in over several years. Because the old formula significantly underestimated the correct amount of ECS due West Hartford, and because West Hartford did not receive the full funding under the old formula, the phase-in formula the state used resulted in West Hartford receiving one of the lowest percentages of formula aid. We only received 44% of the formula aid. The table shows all 22 towns whose shortfall in ECS funding is \$10 million or more in declining order of the percentage of full ECS funding that each town received. While Hartford, New Haven, and Bridgeport each had larger numeric shortfalls in their ECS funding, they are still receiving 76% to 79% of what they are due. Among this group of towns, West Hartford was ranked second to last – receiving only 44% of full ECS funding.

Town	2007-08 ECS Fixed Entitlement	2007-08 Fully Funded Entitlement	Numeric Difference	Percent funded
HARTFORD	180,052,577	228,237,224	48,184,647	79%
NEW HAVEN	136,503,376	175,345,357	38,841,981	78%
BRIDGEPORT	157,275,234	206,566,518	49,291,284	76%
NAUGATUCK	27,980,269	38,072,546	10,092,277	73%
WEST HAVEN	39,654,505	55,073,270	15,418,765	72%
NORWICH	30,954,543	44,096,850	13,142,307	70%

<b>Town</b>	<b>2007-08 ECS Fixed Entitlement</b>	<b>2007-08 Fully Funded Entitlement</b>	<b>Numeric Difference</b>	<b>Percent funded</b>
NEW BRITAIN	70,813,502	103,265,267	32,451,765	69%
MERIDEN	51,516,965	75,430,259	23,913,294	68%
WATERBURY	108,828,718	162,253,632	53,424,914	67%
MANCHESTER	29,328,640	44,113,535	14,784,895	66%
ENFIELD	27,184,046	40,975,903	13,791,857	66%
BRISTOL	39,901,642	61,770,707	21,869,065	65%
TORRINGTON	22,924,658	35,665,528	12,740,870	64%
HAMDEN	22,060,116	34,637,320	12,577,204	64%
EAST HARTFORD	39,952,890	63,232,716	23,279,826	63%
SOUTHINGTON	19,002,977	31,798,205	12,795,228	60%
MIDDLETOWN	15,950,561	27,327,994	11,377,433	58%
STRATFORD	19,631,803	34,258,419	14,626,616	57%
SOUTH WINDSOR	12,316,883	22,367,997	10,051,114	55%
DANBURY	21,894,594	42,768,051	20,873,457	51%
<b>WEST HARTFORD</b>	<b>15,398,582</b>	<b>34,916,980</b>	<b>19,518,398</b>	<b>44%</b>
WETHERSFIELD	7,680,481	17,726,787	10,046,306	43%

If the legislature were to modify the ECS phase-in so that no town received less than 60% of what the fully funded entitlement is, the cost would be modest – only about \$55 million statewide, but it would improve the equity significantly and increase West Hartford’s ECS aid by \$5.5 million.

## Account List

The table below summarizes the major chart of accounts of the Board of Education Budget and provides a little more detailed description of what items are typically included in them.

Code	Title	Description
5101	Adm/Prof/Tech Salaries	Superintendents, Budget and Business staff, Information Technology (IT) staff, Plant and Facilities administrators and Transportation Coordinator
5109	Director Salaries	Directors of Pupil Services, Human resources, Teaching and assessment
5110	Principal & Asst. Salaries	Principals and Assistant Principals
5111	Department Supervisors Salaries	Includes academic, town-wide, guidance, and pupil service department supervisors
5112	Teacher Salaries	All teachers including regular education, special education, curriculum specialists, gifted and talented, art/music/PE/health/Elem. Spanish, guidance counselors, coaches, and extracurricular and intramural stipends
5113	Librarian Salaries	Library/media specialists
5114	Pupil Services Salaries	Social workers, psychologist, speech/language teachers
5115	Sec/Clerical Salaries	Secretaries and Clerical staff in schools and central office
5116	Technical Support Salaries	Security officers, School based IT staff, Print shop staff, Student activity coordinators, Van drivers and bus monitors
5117	Paraprofessional Salaries	Regular education and Special education paraprofessionals
5118	Secretarial-Temporary	Temporary secretarial help
5119	Instruction-Tutors	Homework centers, Reading, Homebound tutors, ESOL, and HANOC
5130	Physician Salaries	Part time medical/psychiatric services
5131	Nurse Salaries	Assigned to all schools
5140	Custodian - Regular	Regular hours for custodians including part-time custodians
5141	Custodian - Temporary	Temporary custodial help over the summer
5142	Custodian - Overtime	Overtime for custodial help
5150	Maintenance - Regular	Regular hours for maintenance
5151	Maintenance - Temporary	Temporary maintenance help over the summer
5152	Maintenance - Overtime	Overtime for maintenance help
5180	Teacher Substitutes	Funds for both short term and long term substitutes

<b>Code</b>	<b>Title</b>	<b>Description</b>
5185	Teacher Assistants	Teacher assistants – both regular ed and special ed
5188	Summer Curriculum Workshops	Funding for teachers developing curriculum over summer
5190	Deferred Compensation	Contracted annuity payments for administrators
5191	Unused Sick Leave at Retirement	Payments of unused sick leave to retiring employees per contract
5201	Health/Medical Insurance	Board funding to Risk Management Account for active and retired employee health expenses
5205	Long Term Disability Insurance	Board funding to Risk Management Account for active employee long term disability insurance premiums
5206	Unemployment Compensation	Payments of unemployment compensation
5207	Group Life Insurance	Board funding to Risk Management Account for active employee group life insurance premiums
5209	Social Security	Employer's share of Social Security and Medicare taxes
5311	Mandated Adult Ed. Transfer	Board of Education support for Mandated Adult Education program
5312	Instructional Improvement	Support for CSI activities include speakers, texts and materials
5319	Prof. Technical Services	Purchased Services - including legal fees, auditing fees, and mailroom services
5320	Communications	Dialogue and Community TV
5331	Mileage Allowance	Mileage for teachers and administrators who travel during work day
5332	Recruitment Activities	Expenses, including advertising, for recruitment of staff
5335	Conferences & Meetings	Funding for teachers to attend professional development conferences
5345	Pupil Transportation	Costs of providing regular and special education student transportation in district and out of district
5360	Printing & Binding	School/Dept based accounts – funds for printing
5370	Self-Insurance	Fund for vandalism & theft coverage
5371	Worker Comp/Prop. & Liab. Ins.	Board funding to Risk Management Account for worker's compensation expenses and property and liability insurance premiums
5372	Town Pension	Board funding to Pension Account for covered employees, actuarially determined employer pension contribution
5380	Utilities - Heating	Costs for gas and oil
5381	Utilities - Water	Costs for water
5382	Utilities - Electricity	Costs for electricity
5384	Utilities - Telephone	Costs for telephone service

<b>Code</b>	<b>Title</b>	<b>Description</b>
5385	Telecommunications	Costs for internet service
5410	Repair/Maintenance of Equipment	Costs for repair and maintenance of school based equipment
5420	Rentals	Includes cost of copier rentals, equipment rentals, software rentals, and leased instructional space
5430	Tuition	Net costs for placing students out-of district, costs for summer program of special education students
5440	Snow Removal	Town charge for salt and sand, Contractor expense for plowing large school parking lots.
5490	Contracted Services	Maintenance work and educational services
5510	Instructional Supplies	School/Dept based accounts
5511	Audio/Visual Software	School/Dept based accounts
5512	Special Allocation	One time non recurring expense – classroom materials and supplies for enrollment breaks at elementary level
5513	Computer Software	School/Dept based accounts
5515	Office Supplies	School/Dept based accounts
5516	Computer Supplies	School/Dept based accounts
5520	Textbooks	School/Dept based accounts
5525	Workbooks	School/Dept based accounts – consumable items
5530	Library Books	School/Dept based accounts
5540	Periodicals	School/Dept based accounts
5545	Test Materials	School/Dept based accounts
5555	Custodial Supplies	School/Dept based accounts
5556	Maintenance Supplies	School/Dept based accounts
5560	Gasoline, Oil, etc.	School/Dept based accounts
5591	Supplies and Fees	School/Dept based accounts –interscholastic fees, student activities, and intramural supplies and fees.
5592	Dues and Fees	School/Dept based accounts – professional organization fees
5611	Site Improvement - Contracted	Large site maintenance service contracts
5621	Building Improvement - Contracted	Large building improvement contracts
5640	Equipment	New and replacement general equipment for all schools and departments
5641	Audio/Visual Equipment	New and replacement Audio/Visual equipment for all schools and departments
5642	Computer Equipment	New and replacement computer equipment for all schools and departments

## Budget Acronyms and Glossary

Enclosed please a common list of acronyms and a glossary of budget terms in alphabetical order

<b>Acronym</b>	<b>Definition</b>
A/V	Audio Visual
AIMS	Alternative Individualized Middle School – a program for non special education middle school students in need of a smaller and more focused instructional setting
AP	Advanced Placement – A course/exam that covers/tests college level material.
ASK	Alternative Search for Knowledge – an alternate high school program for students enrolled at Hall High Schools
CAPT	Connecticut Academic Performance Test – given in grade 10
CEU	Continuing Education Unit - Teachers need to earn these to maintain certification. The district provides opportunities for teachers to earn these through CSI time
CIP	Capital Improvement Plan – A 12 year plan detailing both ongoing maintenance projects (roofs/boilers) and one time projects – school expansions/renovations. Submitted to the Town Council in early February
CMT	Connecticut Mastery Test – given in grades 3-8
CSI	Curriculum & Staff Improvement – Occurs most Wednesdays throughout school year plus full days before start of school year – primary mechanism for delivering professional development to teachers
DCF	Department of Children and Families
DIP	District Improvement Plan
EIP	Early Intervention Program – A reading program targeted primarily at struggling readers in the first grade
ESOL	English for Speakers of Other Languages – program provided for students new to USA who need assistance learning English
FLAP	Foreign Language Assistance Program - This is a grant paying for half of our costs for 3 years to expand World Language to K-5 in all schools.
FTE	Full time equivalent position
G/T	Gifted and Talented
HANOC	Hillcrest Area Neighborhood Outreach Center
IDEA	Individuals with Disabilities Education Act – This is federal legislation concerning education of students with disabilities
IEP	Individualized Education Plan – A plan detailing goals, objectives, strategies and services for a mandated special education student
IT	Information Technology – The department in the Board of Education responsible for computers, software, networking, and training

<b>Acronym</b>	<b>Definition</b>
PE	Physical Education
PPT	Planning and Placement Team – A group of teachers, administrators, staff and parents that meet to review what special education services a student may need
REACH	Responsible Education Alternative Conard and Hall - Our alternative high school program for 30 high school students at risk of dropping out of high school – operates at Conard
RUSL	Return of Unused Sick Leave upon retirement - employees who retire from the West Hartford Public Schools are eligible by contract for payment of half of their unused sick leave up to a cap of the number of days
STRIVE	A program for middle and high school students with an emotional disability. This program operates at the two middle schools and at the Wampanoag facility for high school students
TLP	Transitional Language Program – Instructs students in both English and their dominant language until they gain proficiency in English
WAAVE	A program for post secondary special needs students operating at the Wampanoag campus
WHEA	West Hartford Education Association – union representing all teachers
WHELL	West Hartford Early Language Learning Program – provides Spanish instruction (French at Norfeldt) to students in grade K-5