

**BOE General Fund District Budget**

| Object Code  | Object Description             | 2021 - 2022 Actual | 2022 - 2023 Budget | 2023 - 2024 Budget | \$ Change Y to Y | % Change 23/24 Over 22/23 | Variance Explanation                                                                           |
|--------------|--------------------------------|--------------------|--------------------|--------------------|------------------|---------------------------|------------------------------------------------------------------------------------------------|
| 51010        | Regular Salaries               | 22,639,740         | 24,980,062         | 24,842,400         | (137,662)        | -0.6%                     | Contractual salary, offset by non-certified reductions                                         |
| 51020        | Regular Salaries-teachers/Cert | 101,243,700        | 105,283,043        | 108,391,110        | 3,108,067        | 3.0%                      | Contractual increase inclusive of new GEA contract                                             |
| 51050        | Long Term Sub Leave Of Absenc  | 1,728,960          | 1,581,013          | 1,581,013          | -                | 0.0%                      |                                                                                                |
| 51060        | Regular Wages - Teachers, Etc. | 1,557,271          | 1,693,616          | 1,814,231          | 120,615          | 7.1%                      | Contract includes new rates (i.e. PA from \$5028 to \$5154 and LF from \$2651 to \$2717)       |
| 51067        | Regular Salaries-teachers-pd   | 0                  | 17,000             | 14,500             | (2,500)          | -14.7%                    | Contractual increase offset by reductions across district                                      |
| 51070        | Other Salary Expense           | 215,256            | 187,540            | 165,040            | (22,500)         | -12.0%                    | Increase in retirements, translates to fewer eligible                                          |
| 51090        | Standby Time                   | 32,155             | 0                  | 0                  | -                | -                         | Teamsters standby pay                                                                          |
| 51100        | Payments For Overtime Services | 1,172,387          | 434,630            | 443,280            | 8,650            | 2.0%                      | Contractual salary increases; ARP supplementing Facilities OT                                  |
| 51170        | Payments For Accumulated Vaca  | 66,575             | 45,000             | 45,000             | -                | 0.0%                      |                                                                                                |
| 51230        | Payments For Accumulated Sick  | 131,174            | 131,000            | 131,000            | -                | 0.0%                      |                                                                                                |
| 51240        | Pay Accum Sick Leave Teach/Ce  | 42,637             | 150,000            | 150,000            | -                | 0.0%                      |                                                                                                |
| 51250        | Injury Leave Gpp               | 38,009             | 0                  | 0                  | -                | -                         |                                                                                                |
| 51270        | Teacher Educ Development Leav  | 15,776             | 50,000             | 50,000             | -                | 0.0%                      | As required per bargaining unit agreement                                                      |
| 51300        | Temporary Salaries             | 1,483,161          | 1,594,253          | 1,731,246          | 136,993          | 8.6%                      | Increase in temp salaries to offset positions not filled from non-certified positions          |
| 51310        | Payments For Temp Svc-teacher  | 1,877,722          | 1,100,100          | 1,063,190          | (36,910)         | -3.4%                     | Funds shifted to align w/ spending needs, post-COVID uncertainty, FY24 supplemented by ARP     |
| 51317        | Payments For Temp Svc Teach-p  | 71,380             | 156,700            | 166,795            | 10,095           | 6.4%                      | Funds shifted to align w/ spending needs, post-COVID uncertainty                               |
| 51360        | Housing And Vehicle Allowances | 49,125             | 49,500             | 51,000             | 1,500            | 3.0%                      | Contractual                                                                                    |
| 51390        | Payments For Temp Svc-spec Prj | 2,160,348          | 2,539,674          | 2,355,329          | (184,345)        | -7.3%                     | Aligns with historical spending, reductions in assignments                                     |
| 51397        | Payment Temp Svc Spec Proj-pd  | 113,089            | 139,131            | 116,500            | (22,631)         | -16.3%                    | Aligns with historical spending                                                                |
| 51400        | Prof Services - Attorneys      | 213,554            | 246,300            | 250,000            | 3,700            | 1.5%                      | The Board increased the budget by \$3,700 to align with expenses                               |
| 51410        | Prof & Other Svc- Audit/Acctng | 61,700             | 58,700             | 71,250             | 12,550           | 21.4%                     | BOE portion of the external auditor fee has increased for FY24                                 |
| 51420        | Prof Svcs - Medical/Dental     | 1,936,113          | 1,276,800          | 1,276,800          | -                | 0.0%                      | Medical/neuro consulting such as physical & occupational therapy and therapeutic mental health |
| 51440        | Prof Svc-consult/Resrch/survey | 5,814              | 21,000             | 15,000             | (6,000)          | -28.6%                    | Transportation reduced consultant work, managed by Transportation Manager                      |
| 51450        | Prof And Other Spec Svcs-fees  | 975                | 6,750              | 6,750              | -                | 0.0%                      |                                                                                                |
| 51460        | Professional Services - It     | 88,495             | 157,750            | 157,750            | -                | 0.0%                      |                                                                                                |
| 51490        | Professional Services - Noc    | 640,816            | 772,005            | 770,417            | (1,588)          | -0.2%                     | Align with our historical spending                                                             |
| 51497        | Professional Services - Pd     | 154,825            | 278,100            | 292,800            | 14,700           | 5.3%                      | Curriculum training for teachers                                                               |
| 51600        | Matching Funds - 401 (k) Plan  | 276,522            | 312,237            | 304,517            | (7,720)          | -2.5%                     | Per bargaining unit agreement.                                                                 |
| 51950        | Misc. Personal Service - Noc   | 271,810            | 0                  | 0                  | -                | -                         |                                                                                                |
| 51970        | Prior Year Expenditures        | 40,462             | 0                  | 0                  | -                | -                         |                                                                                                |
| 51980        | New Positions                  | 438,004            | 0                  | 0                  | -                | -                         |                                                                                                |
| 51990        | Salary Adjustment Account      | 0                  | -1,969,786         | -1,529,286         | 440,500          | -22.4%                    | Correction for FY23 BET adjustment                                                             |
| <b>Total</b> |                                | <b>138,767,554</b> | <b>141,292,119</b> | <b>144,727,632</b> | <b>3,435,514</b> | <b>2.4%</b>               |                                                                                                |

| Object Code  | Object Description             | 2021 - 2022 Actual | 2022 - 2023 Budget | 2023 - 2024 Budget | \$ Change Y to Y | % Change 23/24 Over 22/23 | Variance Explanation                                                                                                          |
|--------------|--------------------------------|--------------------|--------------------|--------------------|------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| 52010        | Legal Advertising & Public Not | 7,147              | 30,000             | 30,000             | -                | 0.0%                      |                                                                                                                               |
| 52020        | Printing And Binding Reports   | 41,443             | 104,071            | 78,720             | (25,351)         | -24.4%                    | Most departments decreased printing budget, using more electronic documents                                                   |
| 52050        | Postage                        | 61,560             | 67,289             | 59,906             | (7,383)          | -11.0%                    | Decline in postage since the school uses electronic communication                                                             |
| 52070        | Tuition-non Sped Out Of Dist   | 22,030             | 53,000             | 65,500             | 12,500           | 23.6%                     | Increase in students utilizing online accelerated student course for John Hopkins University                                  |
| 52080        | Tuition - Out Of Dist Sped     | 5,319,332          | 4,680,000          | 5,500,000          | 820,000          | 17.5%                     | Rising cost of SPED outplacement, projected based on FY23                                                                     |
| 52081        | Settlements - Special Ed       | 3,653,725          | 3,120,000          | 3,400,000          | 280,000          | 9.0%                      | Rising cost of SPED settlements cost, projected based on FY23                                                                 |
| 52090        | Tuition Payments For Town Empl | 130,411            | 296,423            | 290,201            | (6,222)          | -2.1%                     | To align with historical spend, COVID uncertainty                                                                             |
| 52097        | Tuition Town Empl-pd           | 58,016             | 127,812            | 127,495            | (317)            | -0.2%                     | To align with historical spend, COVID uncertainty                                                                             |
| 52100        | Travel Expense - Employees     | 11,207             | 70,461             | 72,521             | 2,060            | 2.9%                      | Mostly flat -Security increase post COVID travel                                                                              |
| 52107        | Travel Exp Empl-pd             | 9,842              | 75,900             | 85,000             | 9,100            | 12.0%                     | Schools increased budgets for anticipated travel                                                                              |
| 52110        | Mileage Allowance - Employees  | 18,520             | 63,414             | 57,950             | (5,464)          | -8.6%                     | To align with historical spend, increase in IRS guidelines                                                                    |
| 52117        | Mileage Town Empl-pd           | 695                | 19,846             | 23,150             | 3,304            | 16.6%                     | Schools increased budgets for anticipated teacher travel for PD                                                               |
| 52120        | Transportation Of Pupils - Pub | 6,821,776          | 7,440,909          | 7,814,658          | 373,749          | 5.0%                      | New transportation contract, correcting for private school                                                                    |
| 52130        | Transportation Of Other Non-em | 433,596            | 633,220            | 608,350            | (24,870)         | -3.9%                     | Adjusting to actuals in new contract                                                                                          |
| 52140        | Transportation Of Pupils- Sped | 3,035,080          | 3,152,878          | 3,184,933          | 32,055           | 1.0%                      | Adjusting to actuals in new contract                                                                                          |
| 52150        | Office Services                | 1,108,452          | 1,188,404          | 1,095,478          | (92,926)         | -7.8%                     | To align with historical spend, decrease is across all school-based as well as district                                       |
| 52157        | Office Services-pd             | 1,345              | 2,050              | 3,090              | 1,040            | 50.7%                     | Although the increase is 50.7%, it is only \$1,040. The increase is attributable to Math and Social Studies increasing budget |
| 52210        | Water Service                  | 131,540            | 137,700            | 148,991            | 11,291           | 8.2%                      | Aquarion rate increase proposal                                                                                               |
| 52220        | Electric Service               | 2,340,216          | 2,444,940          | 3,109,940          | 665,000          | 27.2%                     | New electric contract rate - 38% increase                                                                                     |
| 52240        | Telephone                      | 183,142            | 222,230            | 254,717            | 32,487           | 14.6%                     | Cost increase due to additional phones required by District due to FOIA & Security staff                                      |
| 52261        | Gas For Heating                | 1,010,682          | 910,350            | 910,350            | -                | 0.0%                      |                                                                                                                               |
| 52262        | Heating Oil                    | 38,594             | 51,000             | 51,000             | -                | 0.0%                      |                                                                                                                               |
| 52310        | Rental Of Office Equipment     | 154,432            | 177,520            | 179,700            | 2,180            | 1.2%                      | Purchasing increased budget by \$2,180 due to copier lease rate                                                               |
| 52320        | Rental Of Other Equipment      | 96,239             | 105,275            | 106,779            | 1,504            | 1.4%                      | Cost increase for graduation and homecoming (rental of stage ramps, golf carts, gowns, restrooms and audio)                   |
| 52340        | Rental Of Buildings And Other  | 231,736            | 315,673            | 312,843            | (2,830)          | -0.9%                     | School-based reduction of after-school rental cost                                                                            |
| 52360        | Rental/Maintenance Software    | 1,557,790          | 1,766,069          | 1,882,506          | 116,437          | 6.6%                      | Increase cost of rental of software, account changes from 300s object code                                                    |
| 52500        | Cleaning Services              | 179,420            | 165,873            | 165,098            | (775)            | -0.5%                     | Garbage collection                                                                                                            |
| 52520        | Collection And Removal Of Recy | 49,060             | 40,000             | 40,000             | -                | 0.0%                      |                                                                                                                               |
| 52950        | Misc Svcs- Not Otherwise Class | 196,055            | 86,495             | 66,860             | (19,635)         | -22.7%                    | Most departments have decreased misc svcs budget, which is mainly refreshments, to align with budget needs                    |
| 52970        | Prior Year Expenditure         | 214,150            | 0                  | 0                  | -                | -                         |                                                                                                                               |
| <b>Total</b> |                                | <b>27,117,235</b>  | <b>27,548,802</b>  | <b>29,725,737</b>  | <b>2,176,934</b> | <b>7.9%</b>               |                                                                                                                               |

| Object Code  | Object Description             | 2021 - 2022 Actual | 2022 - 2023 Budget | 2023 - 2024 Budget | \$ Change Y to Y | % Change 23/24 Over 22/23 | Variance Explanation                                                                                                 |
|--------------|--------------------------------|--------------------|--------------------|--------------------|------------------|---------------------------|----------------------------------------------------------------------------------------------------------------------|
| 53010        | Office Supplies                | 49,272             | 129,440            | 115,374            | (14,066)         | -10.9%                    | Historical spending, inflationary reductions                                                                         |
| 53011        | Non-capital Office Equip       | 37,998             | 50,580             | 46,440             | (4,140)          | -8.2%                     | To align with our historical spending                                                                                |
| 53070        | Data/Word Processing Supplies  | 101,827            | 161,378            | 129,981            | (31,397)         | -19.5%                    | Accounting changes to align with actuals                                                                             |
| 53071        | Non-capital It Hardware        | 1,753,700          | 2,427,518          | 2,416,693          | (10,825)         | -0.4%                     | School-based decreased non-capital IT hardware to align with their budget needs, account inclusive of capital change |
| 53100        | Teaching Supplies              | 1,550,470          | 1,316,844          | 1,395,686          | 78,842           | 6.0%                      | Accounting changes to align with actual needs                                                                        |
| 53101        | Classroom/Teaching Equipment   | 213,266            | 406,546            | 320,098            | (86,448)         | -21.3%                    | Savings addresses the additional funds reallocated to other lines for prioritized services                           |
| 53110        | Textbooks                      | 208,632            | 881,800            | 647,398            | (234,402)        | -26.6%                    | \$230K was reallocated from Math to ELA and Science into several object codes.                                       |
| 53120        | Library Books                  | 119,887            | 136,006            | 122,782            | (13,224)         | -9.7%                     | Post-COVID library books has experienced a decrease in cost. Pre-COVID spending around \$150K to \$160K              |
| 53140        | Audio Visual Materials         | 18,782             | 48,331             | 37,990             | (10,341)         | -21.4%                    | Several schools decreased AV material budget to prioritize per pupil                                                 |
| 53141        | Audio Visual Equipment         | 163,715            | 216,833            | 156,793            | (60,040)         | -27.7%                    | Several schools decreased AV equipment budget to prioritize per pupil                                                |
| 53200        | Recreation,athletic&playground | 133,592            | 185,739            | 185,739            | -                | 0.0%                      |                                                                                                                      |
| 53250        | Medical,surgical & Laboratory  | 18,119             | 27,045             | 26,600             | (445)            | -1.6%                     | Nursing supplies                                                                                                     |
| 53300        | Wearing Apparel (incl Material | 20,737             | 27,000             | 28,500             | 1,500            | 5.6%                      | Contractual - Security increased uniform allowance                                                                   |
| 53310        | Personal Protective Equipment  | 14,604             | 18,000             | 18,000             | -                | 0.0%                      |                                                                                                                      |
| 53350        | Custodial & Household Supplies | 232,923            | 233,000            | 233,000            | -                | 0.0%                      |                                                                                                                      |
| 53351        | Non-capital Custodial Equipmen | 5,700              | 0                  | 0                  | -                | -                         |                                                                                                                      |
| 53500        | Motor Fuel And Lubricants      | 8,818              | 14,500             | 14,500             | -                | 0.0%                      |                                                                                                                      |
| 53510        | Parts For Automotive Equipment | 5,890              | 10,000             | 13,500             | 3,500            | 35.0%                     | Security budgeted \$2,500 golf cart maintenance. Purchasing increased budget by \$1K for Fleet maintenance           |
| 53550        | Mechanical Supplies And Small  | 18,932             | 27,000             | 27,000             | -                | 0.0%                      |                                                                                                                      |
| 53640        | Ordnance And Chemical Supplies | 10,638             | 18,000             | 18,000             | -                | 0.0%                      |                                                                                                                      |
| 53700        | Building & Construct Material  | 289,655            | 269,500            | 269,500            | -                | 0.0%                      |                                                                                                                      |
| 53750        | Highway Materials              | 0                  | 0                  | 1,500              | 1,500            | -                         |                                                                                                                      |
| 53920        | Work Trans To/From Other Dept  | -64,367            | -160,000           | -160,000           | -                | 0.0%                      |                                                                                                                      |
| 53950        | Supplies And Materials - Noc   | 722,334            | 0                  | 0                  | -                | -                         |                                                                                                                      |
| 53970        | Prior Year Expenditure         | 35,214             | 0                  | 0                  | -                | -                         |                                                                                                                      |
| <b>Total</b> |                                | <b>5,670,338</b>   | <b>6,445,060</b>   | <b>6,065,074</b>   | <b>(379,986)</b> | <b>-5.9%</b>              |                                                                                                                      |

| Object Code               | Object Description             | 2021 - 2022 Actual | 2022 - 2023 Budget | 2023 - 2024 Budget | \$ Change Y to Y | % Change 23/24 Over 22/23 | Variance Explanation                                          |
|---------------------------|--------------------------------|--------------------|--------------------|--------------------|------------------|---------------------------|---------------------------------------------------------------|
| 54010                     | Maintenance Of General Purpose | 46,937             | 0                  | 0                  | -                | -                         |                                                               |
| 54050                     | Maintenance Of Build/Supplies  | 1,194,677          | 607,700            | 573,900            | (33,800)         | -5.6%                     | PY includes CMS interim appropriation                         |
| 54060                     | Maintenance Of Elevators, Lock | 75,343             | 40,000             | 40,000             | -                | 0.0%                      |                                                               |
| 54070                     | Maintenance Of Hvac Systems    | 282,730            | 215,000            | 215,000            | -                | 0.0%                      | Challenge budget                                              |
| 54100                     | Maintenance Of Instructional E | 243,180            | 426,060            | 430,422            | 4,362            | 1.0%                      | School-based added more funding anticipating increase in cost |
| 54150                     | Maintenance Of Furniture, Fixt | 22,464             | 80,450             | 85,750             | 5,300            | 6.6%                      | District Social Studies budgeted \$5K for one time purchase   |
| 54200                     | Maintenance Of Machinery, Tool | 26,640             | 46,700             | 46,700             | -                | 0.0%                      |                                                               |
| 54210                     | Maintenance - Data/Word Proces | 1,419              | 38,471             | 38,471             | -                | 0.0%                      |                                                               |
| 54250                     | Maintenance Of Automotive Equi | 7,557              | 10,380             | 11,580             | 1,200            | 11.6%                     | Security increased budget by \$1200 for golf cart labor       |
| 54950                     | Maintenance - Not Otherwise Cl | 46,092             | 0                  | 0                  | -                | -                         |                                                               |
| 54970                     | Prior Year Expenditure         | 19,817             | 0                  | 0                  | -                | -                         |                                                               |
| <b>Total</b>              |                                | <b>1,966,856</b>   | <b>1,464,761</b>   | <b>1,441,823</b>   | <b>(22,938)</b>  | <b>-1.6%</b>              |                                                               |
| 57350                     | Settlement Of Claims And Judge | 143,491            | 205,000            | 205,000            | -                | 0.0%                      |                                                               |
| <b>Total</b>              |                                | <b>143,491</b>     | <b>205,000</b>     | <b>205,000</b>     | <b>0</b>         | <b>0.0%</b>               |                                                               |
| <b>Total General Fund</b> |                                | <b>173,665,475</b> | <b>176,955,742</b> | <b>182,165,266</b> | <b>5,209,524</b> | <b>2.9%</b>               |                                                               |

## “Challenge Budget” Areas of Risk

| Area of Risk        | Budgeted Increase     | Potential Risk              | Comments                                                                                                                                                                                                                                                                                                       |
|---------------------|-----------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Electricity         | \$665,000<br>or 27.2% | \$264,000<br>(38% increase) | <ul style="list-style-type: none"> <li>Final contract effective March 1: 38% increase</li> <li>FY22 Actual to FY24 Budget increase 33%</li> <li>To mitigate risk: continue Eversource incentive programs, develop District-wide Energy Management Plan, Virtual Net Metering, Partnership with EMAC</li> </ul> |
| Substitute Pay      | \$0                   | Up to \$600,000             | <ul style="list-style-type: none"> <li>Highly volatile based on COVID-19 and other viruses circulating</li> <li>Struggling to attract substitutes; need to pay incentive</li> <li>To mitigate risk: \$200,000 in BOE ARP FY24 Allocation and working to reduce staff on leave</li> </ul>                       |
| Facilities Overtime | \$0                   | Up to \$300,000             | <ul style="list-style-type: none"> <li>Highly volatile based on COVID-19 and other viruses circulating</li> <li>Continuing extra cleaning compared to pre-COVID</li> <li>Outbreak responses</li> <li>To mitigate risk: \$150,000 in BOE ARP FY24 Allocation and working to fill vacancies</li> </ul>           |

**BOE Proposed 2023-2024 Budget: 2.9%**  
**BET Budget Guidelines for BOE: 2.9%**  
**BOE Proposed FY24 Budget Impact: 2.53%**  
*(includes revenue increase)*

**CT Association of School Business Officials (CASBO) Survey**  
 Average Superintendent Proposed Budget 2023-2024: 4.61%\*  
*December 31, 2022*