

Board of Education



2024-2025 Superintendent's Proposed Budget

February 12, 2024

OUR MISSION IS TO...

Inspire and empower each student to achieve academic excellence, embrace social and individual responsibility, and lead with integrity.

We believe all individuals should be valued and treated with respect.

“Together WE will make a difference.”

BUDGET PROCESS

- **October 2023** - **Letters to Administrators**
- **November 2023** - **Budgets submitted to Central Office**
- **December 2023** - **Budget Meetings held with Administrators**
- **January 2024** - **Capital Planning Presentation**
- **January 25, 2024** - **BOE Budget Workshop**
- **February 12, 2024** - **BOE Budget Workshop**
- **March 4, 2024** - **BOF Budget Presentation**
- **April 25, 2024** - **Town Budget Hearing**
- **May, 2024** - **Annual Town Meeting -TBD**
- **May, 2024** - **Town Referendum -TBD**

ORANGE BOARD OF EDUCATION

Board of Education Members

Mr. William Kraut - Chairperson
Mr. Jeffery Cap - Vice Chairperson
Ms. Susan Riccio - Secretary
Mrs. Betty Hadlock
Ms. Ronnette Pompano James
Mrs. Tatiana Messina Mullen
Ms. Carmen Rodriguez
Mr. Anthony Scarinzi
Mrs. Elizabeth (Liz) Tremper
Mr. Ken Ziman

Board of Education Staff

Dr. Vince Scarpetti, Superintendent of Schools
Dr. Evelyn Russo, Director of Curriculum & Personnel
Ms. Christine Koch, Business Manager
Dr. Denise Arterbery, Principal, Turkey Hill School
Mrs. Tricia Lasto, Principal, Peck Place School
Mrs. Elaine Watson, Principal, Mary L. Tracy School
Mrs. Katherine McNeil, Principal, Race Brook School
Mrs. Mary Edo, Director of Special Services
Mr. Michael Gray, Director of Business & Operations
Mr. Neil Armstrong, Interim Director of Technology

SUMMARY - PROPOSED BUDGET

BUDGET HEADINGS	2022-2023 Final Budget	2023-2024 Final Budget	2024-2025 DRAFT Budget	\$ Variance 23-24 to 24-25 Budget	% Variance 23-24 to 24-25 Budget
Administration & Certified Salaries	\$ 9,580,470	\$ 9,830,769	\$ 10,040,770	210,001	2.1%
Support Staff - Noncertified Salaries	\$ 2,266,184	\$ 2,553,558	\$ 2,588,698	35,140	1.4%
Professional Services	\$ 89,000	\$ 119,000	\$ 99,950	(19,050)	-16.0%
Board Expenses	\$ 2,600	\$ 2,600	\$ 2,600	-	0.0%
District Expenses	\$ 49,100	\$ 122,100	\$ 51,600	(70,500)	-57.7%
Curriculum Development	\$ 177,433	\$ 205,265	\$ 211,465	6,200	3.0%
Instructional Other	\$ 397,329	\$ 429,300	\$ 435,946	6,646	1.5%
Textbooks & Supplies All Schools	\$ 171,499	\$ 207,429	\$ 192,984	(14,445)	-7.0%
Special Education	\$ 3,490,016	\$ 3,425,230	\$ 3,671,650	246,420	7.2%
Technology	\$ 239,036	\$ 440,652	\$ 346,870	(93,782)	-21.3%
School Security & Safety	\$ (800)	\$ 33,500	\$ 33,500	-	0.0%
Health Services	\$ 5,600	\$ 5,600	\$ 5,600	-	0.0%
Transportation	\$ 894,033	\$ 1,006,484	\$ 1,046,862	40,378	4.0%
Facilities -Custodial Substitutes & OT	\$ 58,000	\$ 60,000	\$ 52,000	(8,000)	-13.3%
Building Operations	\$ 88,000	\$ 89,500	\$ 88,500	(1,000)	-1.1%
Building Repair - All Schools	\$ 218,411	\$ 353,600	\$ 235,000	(118,600)	-33.5%
Plant Maintenance - Grounds Upkeep	\$ 17,000	\$ 22,000	\$ 22,000	-	0.0%
Utilities BOE & All Schools	\$ 430,022	\$ 456,713	\$ 467,030	10,316	2.3%
Insurance/Compensation	\$ 4,439,477	\$ 4,012,435	\$ 4,604,019	591,584	14.7%
Retirement	\$ 18,000	\$ 18,000	\$ 18,000	-	0.0%
Other Administrative & Operations	\$ 53,450	\$ 53,450	\$ 53,450	-	0.0%
21st Century Income	\$ (60,000)	\$ (60,000)	\$ (60,000)	-	0.0%
Cafeteria Subsidy	\$ 60,000	\$ 60,000	\$ 60,000	-	0.0%
TOTAL BOE OPERATING BUDGET	22,683,859	23,447,185	24,268,493	821,308	3.50%

BUDGET INCREASES

	2022-2023 Approved Budget	2022-2023 Actual Year End	2023-2024 Approved Budget	2023-2024 Anticipated Year End	2024-2025 Requested Budget	Variance 23-24 to 24-25 Budget (\$)	Variance 23-24 to 24-25 Budget (%)
Administration & Certified Staff							
101 Administrative Salaries (9.5)	1,451,824	1,440,725	1,498,772	1,488,360	1,553,380	\$ 54,608	3.64%
102 Instructional Certified Salaries (100)	8,128,646	7,890,366	8,331,997	8,095,137	8,487,390	\$ 155,393	1.87%
Support Staff							
103 Non-Certified Staff (31 FTE; 46 PTE)	2,255,384	2,265,845	2,544,758	2,313,927	2,579,898	\$ 35,140	1.38%
Professional Services							
108 Legal Fees	65,000	94,311	65,000	65,000	75,000	\$ 10,000	15.38%
Special Education							
151 SPED Teachers (24.0 FTE)	1,821,925	1,845,618	1,975,354	2,059,140	2,114,021	\$ 138,667	7.02%
154 Special Ed Aides (24 FTE;4 PTE)	743,132	707,676	737,031	750,083	784,496	\$ 47,465	6.44%
172 Special Ed District Transportation	214,240	283,479	220,667	291,537	244,830	\$ 24,163	10.95%
173 Special Ed Outplaced Transportation	50,000	74,419	-	40,500	41,715	\$ 41,715	N/A
175 Tuition to Other Schools	185,000	172,708	-	77,342	55,000	\$ 55,000	N/A
Transportation							
195 Regular Transportation	840,180	842,990	935,385	871,249	966,347	\$ 30,961	3.31%
196 Gasoline for Buses/BOE Vehicles	52,653	70,628	69,898	76,000	78,715	\$ 8,817	12.61%
Utilities BOE & All Schools							
216 Gas Heat	127,600	129,053	133,980	133,980	137,999	\$ 4,019	3.00%
220 CT Solar, LLC	71,618	73,150	71,618	77,000	77,012	\$ 5,394	7.53%
Insurance/Compensation							
223 General Liability Insurance	213,420	154,187	252,000	252,000	257,000	\$ 5,000	1.98%
225 Social Security & Medicare Taxes	397,800	382,577	432,600	440,000	440,000	\$ 7,400	1.71%
227 Defined Contribution Plans	269,668	258,935	282,948	289,094	287,436	\$ 4,488	1.59%
231 Health Insurance	3,273,325	3,264,350	2,740,000	2,726,000	3,320,024	\$ 580,024	21.17%

BUDGET DECREASES

	2022-2023 Approved Budget	2022-2023 Actual Year End	2023-2024 Approved Budget	2023-2024 Anticipated Year End	2024-2025 Requested Budget	Variance 23-24 to 24-25 Budget (\$)	Variance 23-24 to 24-25 Budget (%)
Administration & Certified Staff							
Professional Services							
107 Consulting Fees	5,000	-	35,000	35,000	5,000	\$ (30,000)	-85.71%
District Expenses							
118 Equipment & Furniture		-	71,000	71,000	-	\$ (71,000)	-100.00%
Instructional Other							
150 Total Textbooks & Supplies All Schools	171,499	179,705	207,429	190,518	192,984	\$ (14,445)	-6.96%
Special Education							
158 Direct Student Services/Consultation	145,000	208,066	145,000	75,000	75,000	\$ (70,000)	-48.28%
Technology							
186 District Hardware	-	82,592	95,080	195,080	-	\$ (95,080)	-100.00%
Facilities							
204 Custodial/Maintenance Overtime Events Overtime	28,000	1,249	30,000	5,000	22,000	\$ (8,000)	-26.67%
Building Repair - All Schools							
212 Contracted Services	73,411	52,988	208,600	208,600	90,000	\$ (118,600)	-56.86%
Insurance/Compensation							
230 Workers Compensation Insurance	185,000	161,485	203,000	203,000	196,000	\$ (7,000)	-3.45%

BUDGET REQUEST: 2024-2025



2023 - 2024 Adopted Budget \$23,447,185

2024-2025 Proposed Budget \$24,268,493

INCREASE: \$821,308 3.50%

HEALTH INSURANCE

The Board of Education share of health insurance has seen a significant increase due to a rise in the number of rolling claims year over year.

- As a result Health Insurance has increased from \$2,740,000 in 2023-2024 to \$3,320,024 in 2024-2025.

This represents an increase of **\$580,024** in the operating budget for 2024 - 2025.

STAFFING

Addition of two new teachers

Peck Place School

Race Brook School

Addition of one School Security Officer

District wide

BUDGET SUMMARY

2023 - 2024 Adopted Budget
\$23,447,185

2024 - 2025 Proposed Budget
\$24,268,493

INCREASE: \$821,308 3.50%

%	Year
1.00	2012-2013
2.70	2013-2014
3.10	2014-2015
4.20	2015-2016
1.99	2016-2017
0.72	2017-2018
1.67	2018-2019
2.07	2019-2020
2.45	2020-2021
2.78	2021-2022
3.06	2022-2023
3.37	2023-2024
3.50	2024-2025

BUDGET PROCESS - IMPORTANT DATES

Monday, March 4

Board of Education Budget Presentation to BoF - 7:00pm

Thursday, April 25

Board of Finance Budget Hearing - 7:00pm - HPCC

May - TBD

Board of Selectmen & Annual Town Meeting - HPCC

Board of Selectmen Meeting - 7:00pm

Annual Town Meeting - 7:30pm

May - TBD

Town Budget Referendum

6:00am - 8:00pm - HPCC



Thank you!

...FOR YOUR CONTINUED SUPPORT!

	A	B	C	D	E	F	G	H	I	J
		2021-2022 Approved Budget	2021-2022 Actual Year End	2022-2023 Approved Budget	2022-2023 Actual Year End	2023-2024 Approved Budget	2023-2024 Anticipated Year End	2024-2025 Requested Budget	Variance 23-24 to 24-25 Budget (\$)	Variance 23-24 to 24-25 Budget (%)
	Administration & Certified Staff									
101	Administrative Salaries (9.5)	1,407,895	1,391,625	1,451,824	1,440,725	1,498,772	1,488,360	1,553,380	\$ 54,608	3.64%
102	Instructional Certified Salaries (100)	7,906,994	7,587,159	8,128,646	7,890,366	8,331,997	8,095,137	8,487,390	\$ 155,393	1.87%
		9,314,889	8,978,784	9,580,470	9,331,091	9,830,769	9,583,497	10,040,770	\$ 210,001	2.14%
	Support Staff									
103	Non-Certified Staff (31 FTE; 46 PTE)	2,154,413	2,089,687	2,255,384	2,265,845	2,544,758	2,313,927	2,579,898	\$ 35,140	1.38%
104	Overtime - Central Office	10,000	2,219	5,000	2,347	3,000	3,000	3,000	\$ -	0.00%
105	Substitutes & Overtime - School Office	5,800	11,917	5,800	6,444	5,800	4,500	5,800	\$ -	0.00%
		2,170,213	2,103,823	2,266,184	2,274,636	2,553,558	2,321,427	2,588,698	\$ 35,140	1.38%
	Professional Services									
106	Audit Fee & Services	19,000	19,000	19,000	19,000	19,000	19,000	19,950	\$ 950	5.00%
107	Consulting Fees	5,000	2,270	5,000	-	35,000	35,000	5,000	\$ (30,000)	-85.71%
108	Legal Fees	65,000	163,905	65,000	94,311	65,000	65,000	75,000	\$ 10,000	15.38%
		89,000	185,175	89,000	113,311	119,000	119,000	99,950	\$ (19,050)	-16.01%
	Board Expenses									
109	Dues, Fees & Conferences	1,800	1,394	1,800	250	1,800	1,800	1,800	\$ -	0.00%
110	Meetings & Supplies	800	946	800	1,332	800	800	800	\$ -	0.00%
		2,600	2,340	2,600	1,582	2,600	2,600	2,600	\$ -	0.00%
	District Expenses									
111	Dues & Fees	22,400	20,195	22,400	20,083	22,400	22,400	22,400	\$ -	0.00%
112	District Travel	12,000	12,695	13,500	13,657	15,500	18,000	16,000	\$ 500	3.23%
113	Superintendent's Discretionary Funds	1,000	1,843	1,000	2,660	1,000	2,000	1,000	\$ -	0.00%
114	Central Office Supplies & Postage	9,250	9,864	9,000	16,301	9,000	9,000	9,000	\$ -	0.00%
115	Professional Materials Board Office	1,000	493	1,000	559	1,000	1,000	1,000	\$ -	0.00%
116	Bookkeeping Supplies	1,919	610	1,000	-	1,000	1,000	1,000	\$ -	0.00%
117	Printing - District	1,450	1,330	1,200	-	1,200	1,200	1,200	\$ -	0.00%
118	Equipment & Furniture				-	71,000	71,000	-	\$ (71,000)	-100.00%
		49,019	47,030	49,100	53,260	122,100	125,600	51,600	\$ (70,500)	-57.74%
119	Total Administration	11,625,721	11,317,153	11,987,354	11,773,880	12,628,027	12,152,125	12,783,618	\$ 155,591	1.23%

	A	B	C	D	E	F	G	H	I	J
		2021-2022 Approved Budget	2021-2022 Actual Year End	2022-2023 Approved Budget	2022-2023 Actual Year End	2023-2024 Approved Budget	2023-2024 Anticipated Year End	2024-2025 Requested Budget	Variance 23-24 to 24-25 Budget (\$)	Variance 23-24 to 24-25 Budget (%)
	Curriculum Development									
120	TEAM/New Teacher Orientation	3,000	(271)	3,000	(169)	2,000	2,000	2,000	\$ -	0.00%
121	Testing/Assessment - All Schools	4,000	-	2,000	-	1,000	1,000	1,000	\$ -	0.00%
122	Summer School	-	-	-	-	-	-	-	\$ -	-
123	Curriculum Office	3,000	9,189	7,000	7,355	9,000	15,000	9,000	\$ -	0.00%
124	Professional Learning	9,000	9,001	9,000	5,018	9,000	9,000	9,000	\$ -	0.00%
125	Professional Learning - Mileage	4,800	4,800	4,800	4,800	6,800	6,800	7,000	\$ 200	2.94%
126	Curriculum Materials	10,000	9,007	5,000	19,540	4,000	8,000	10,000	\$ 6,000	150.00%
127	Curriculum Software	69,220	179,958	136,633	172,351	163,465	163,465	163,465	\$ -	0.00%
128	Curriculum Development	10,000	12,324	9,000	12,064	9,000	9,000	9,000	\$ -	0.00%
129	Curriculum Enrichment Program	1,000	1,000	1,000	1,451	1,000	1,000	1,000	\$ -	0.00%
130	Total Curriculum Department	114,020	225,007	177,433	222,411	205,265	215,265	211,465	\$ 6,200	3.02%
	Instructional Other									
131	Interns & Substitute Teachers	213,000	267,265	213,000	196,831	223,000	223,000	223,000	\$ -	0.00%
132	Designated Teacher In Charge	4,500	4,500	4,500	4,500	6,000	4,500	4,500	\$ (1,500)	-25.00%
133	Other Teacher Contractual Pay	5,000	6,774	5,000	2,002	5,000	5,000	5,000	\$ -	0.00%
134	District Permanent Substitutes (8 FTE)	108,000	93,288	164,529	190,975	185,000	185,000	192,946	\$ 7,946	4.30%
135	Substitute Aides	10,300	15,184	10,300	5,236	10,300	10,300	10,500	\$ 200	1.94%
136	Total Instructional Other	340,800	387,012	397,329	399,543	429,300	427,800	435,946	\$ 6,646	1.55%
	Textbooks & Supplies All Schools									
137	Instructional Supplies	60,198	48,610	60,312	64,155	65,672	61,600	63,418	\$ (2,254)	-3.43%
138	Classroom Supplies	38,724	31,888	43,549	47,977	50,612	45,800	50,726	\$ 114	0.23%
139	Library: Books & Supplies	21,015	10,768	21,221	21,166	25,626	23,626	23,726	\$ (1,900)	-7.41%
140	Special Reading Supplies	2,713	2,437	2,780	1,033	3,150	2,793	2,500	\$ (650)	-20.63%
141	Periodicals	835	-	835	212	835	685	835	\$ -	0.00%
142	Library Office Supplies	1,040	812	1,050	852	600	600	1,050	\$ 450	75.00%
143	Language Program	1,019	163	979	678	779	632	790	\$ 11	1.41%
144	Science Supplies	16,230	18,307	10,407	13,531	29,679	23,300	19,973	\$ (9,706)	-32.70%
145	Physical Education Supplies	1,636	1,727	1,575	1,872	2,075	2,075	1,675	\$ (400)	-19.28%
146	Health Education Supplies	1,216	503	1,200	266	500	500	500	\$ -	0.00%
147	Music Supplies	4,697	4,383	4,170	5,504	3,950	5,114	4,350	\$ 400	10.13%
148	Art Supplies	10,470	5,450	11,001	10,764	11,531	11,693	11,321	\$ (210)	-1.82%
149	School Office & Postage Supplies	12,420	11,000	12,420	11,695	12,420	12,100	12,120	\$ (300)	-2.42%
150	Total Textbooks & Supplies All Schools	172,213	136,048	171,499	179,705	207,429	190,518	192,984	\$ (14,445)	-6.96%

	A	B	C	D	E	F	G	H	I	J
		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	Variance	Variance
		Approved	Actual	Approved	Actual	Approved	Anticipated	Requested	23-24 to 24-25	23-24 to 24-25
		Budget	Year End	Budget	Year End	Budget	Year End	Budget	Budget (\$)	Budget (%)
	Special Education									
151	SPED Teachers (24.0 FTE)	1,766,142	1,705,122	1,821,925	1,845,618	1,975,354	2,059,140	2,114,021	\$ 138,667	7.02%
153	Registered Behavior tech (RBT) (5 FTE)	268,443	177,574	227,601	225,260	232,378	232,378	238,187	\$ 5,809	2.50%
154	Special Ed Aides (24 FTE;4 PTE)	676,302	683,702	743,132	707,676	737,031	750,083	784,496	\$ 47,465	6.44%
155	Special Ed Aide Substitutes	25,000	7,683	25,000	15,492	25,000	10,000	25,625	\$ 625	2.50%
156	Summer School SPED Teacher Salaries	20,118	25,706	20,118	20,212	26,000	27,200	26,650	\$ 650	2.50%
157	Summer School Aides	20,000	24,120	20,000	22,266	25,000	21,343	25,625	\$ 625	2.50%
158	Direct Student Services/Consultation	145,000	163,789	145,000	208,066	145,000	75,000	75,000	\$ (70,000)	-48.28%
159	Staff Development	5,000	3,713	2,500	1,779	2,500	2,500	3,000	\$ 500	20.00%
160	Special Ed Legal Services	10,000	858	10,000	16,576	10,000	20,000	10,000	\$ -	0.00%
161	Office Supplies Special Ed	3,000	659	1,000	622	1,000	1,000	1,000	\$ -	0.00%
162	Textbooks Special Ed	2,000	4,260	2,000	63	2,000	2,000	2,000	\$ -	0.00%
163	Teaching Supplies Special Ed	2,000	2,579	2,000	957	2,000	2,000	2,000	\$ -	0.00%
164	Speech Supplies Special Ed	1,500	2,153	1,500	922	1,500	1,500	1,500	\$ -	0.00%
165	Software & Technology	12,500	3,850	3,000	13,951	3,000	3,000	3,000	\$ -	0.00%
166	Psychology Services Supplies	2,000	2,766	2,000	2,475	2,000	2,357	3,500	\$ 1,500	75.00%
167	Special Ed Travel Expense	2,000	1,938	2,000	2,581	2,500	3,000	3,000	\$ 500	20.00%
168	Equipment Repair Special Ed	1,000	-	800	-	500	500	200	\$ (300)	-60.00%
169	Summer School Consult	5,000	5,254	5,000	4,938	5,000	5,000	3,000	\$ (2,000)	-40.00%
170	Summer School Supplies	800	470	500	30	500	500	500	\$ -	0.00%
171	Testing & Supplies	6,700	6,745	4,000	6,469	4,000	6,000	6,000	\$ 2,000	50.00%
172	Special Ed District Transportation	206,000	215,423	214,240	283,479	220,667	291,537	244,830	\$ 24,163	10.95%
173	Special Ed Outplaced Transportation	75,000	117,531	50,000	74,419	-	40,500	41,715	\$ 41,715	N/A
174	Field Trips - Special Ed	200	200	200	340	800	800	300	\$ (500)	-62.50%
175	Tuition to Other Schools	306,000	346,346	185,000	172,708	-	77,342	55,000	\$ 55,000	N/A
176	Special Ed Adaptive Equipment	3,000	1,139	1,500	354	1,500	1,500	1,500	\$ -	0.00%
177	Excess Funds from State of CT	-	(201,073)	-	(133,528)	-	-	-	\$ -	N/A
178	Total Special Education	3,564,705	3,302,505	3,490,016	3,493,724	3,425,230	3,636,181	3,671,650	\$ 246,420	7.19%

	A	B	C	D	E	F	G	H	I	J
		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025	Variance	Variance
		Approved	Actual	Approved	Actual	Approved	Anticipated	Requested	23-24 to 24-25	23-24 to 24-25
		Budget	Year End	Budget	Year End	Budget	Year End	Budget	Budget (\$)	Budget (%)
	Technology									
179	District Telephone	15,837	14,218	15,837	15,429	15,900	15,900	15,900	\$ -	0.00%
180	Library Automation	6,900	6,658	7,500	6,742	7,500	7,500	7,900	\$ 400	5.33%
181	Network Service	61,151	8,144	33,488	11,738	61,636	60,100	61,000	\$ (636)	-1.03%
182	Web Hosting	-	13,910	17,238	14,881	14,330	14,330	14,760	\$ 430	3.00%
183	IT Professional Development	720	333	720	599	720	600	720	\$ -	0.00%
184	District Tech & Dept Supplies	12,500	12,428	12,500	12,360	12,500	12,500	12,500	\$ -	0.00%
185	District Copiers & Printing	40,979	32,269	40,979	41,929	65,000	65,000	65,000	\$ -	0.00%
186	District Hardware	-	-	-	82,592	95,080	195,080	-	\$ (95,080)	-100.00%
187	District Utilities Software	9,806	72,062	110,774	137,329	167,986	167,986	169,090	\$ 1,104	0.66%
188	Total Technology	147,893	160,021	239,036	323,599	440,652	538,996	346,870	\$ (93,782)	-21.28%
189	School Security & Safety	(300)	10,284	(2,800)	10,665	31,500	31,500	31,500	\$ -	0.00%
190	Security Monitors/Officers Uniforms & Train	2,000	-	2,000	2,318	2,000	2,000	2,000	\$ -	0.00%
	Health Services									
191	Physician & Dental Services	1,600	1,600	1,600	1,600	1,600	1,600	1,600	\$ -	0.00%
192	Health Supplies - District	3,183	1,792	3,000	2,095	3,000	3,000	3,000	\$ -	0.00%
193	Other Health/CPR	1,061	-	1,000	-	1,000	1,000	1,000	\$ -	0.00%
194	Total Health Services	5,844	3,392	5,600	3,695	5,600	5,600	5,600	\$ -	0.00%
	Transportation									
195	Regular Transportation	806,000	808,838	840,180	842,990	935,385	871,249	966,347	\$ 30,961	3.31%
196	Gasoline for Buses/BOE Vehicles	46,500	41,531	52,653	70,628	69,898	76,000	78,715	\$ 8,817	12.61%
197	Total Transportation	852,500	850,369	892,833	913,618	1,005,284	947,249	1,045,062	\$ 39,778	3.96%
	Transportation for School Visits									
198	MLT	300	285	300	300	300	450	450	\$ 150	50.00%
199	RBS	300	168	300	450	300	450	450	\$ 150	50.00%
200	THS	300	308	300	225	300	450	450	\$ 150	50.00%
201	PPS	300	168	300	450	300	450	450	\$ 150	50.00%
202	Total Transportation for School Visits	1,200	929	1,200	1,425	1,200	1,800	1,800	\$ 600	50.00%

	A	B	C	D	E	F	G	H	I	J
		2021-2022 Approved Budget	2021-2022 Actual Year End	2022-2023 Approved Budget	2022-2023 Actual Year End	2023-2024 Approved Budget	2023-2024 Anticipated Year End	2024-2025 Requested Budget	Variance 23-24 to 24-25 Budget (\$)	Variance 23-24 to 24-25 Budget (%)
	Facilities									
203	Custodial Substitutes	22,000	17,672	24,000	18,364	24,000	45,000	24,000	\$ -	0.00%
204	Custodial/Maintenance Overtime Events Overt	30,000	4,120	28,000	1,249	30,000	5,000	22,000	\$ (8,000)	-26.67%
205	Summer & Seasonal Help	6,500	3,427	6,000	3,801	6,000	6,000	6,000	\$ -	0.00%
206	Total Facilities	58,500	25,219	58,000	23,414	60,000	56,000	52,000	\$ (8,000)	-13.33%
	Building Operations									
207	Custodial Supplies - All	67,000	62,859	67,000	76,009	68,500	68,500	68,500	\$ -	0.00%
208	Rubbish Removal & Recycling	20,000	14,511	20,000	16,943	20,000	18,000	20,000	\$ -	0.00%
209	Equipment & Furniture	1,000	-	1,000	137,904	1,000	1,000	-	\$ (1,000)	-100.00%
210	Total Building Operations	88,000	77,370	88,000	230,856	89,500	87,500	88,500	\$ (1,000)	-1.12%
	Building Repair - All Schools									
211	BOE & Schools	85,000	162,531	145,000	266,083	145,000	145,000	145,000	\$ -	0.00%
212	Contracted Services	67,348	40,419	73,411	52,988	208,600	208,600	90,000	\$ (118,600)	-56.86%
213	Facility Improvements								\$ -	
214	Total Building Repair - All Schools	152,348	202,950	218,411	319,072	353,600	353,600	235,000	\$ (118,600)	-33.54%
	Plant Maintenance									
215	Grounds Upkeep	17,000	23,256	17,000	18,941	22,000	22,000	22,000	\$ -	0.00%
	Utilities BOE & All Schools									
216	Gas Heat	102,562	109,225	127,600	129,053	133,980	133,980	137,999	\$ 4,019	3.00%
217	Water	25,538	29,238	26,304	27,109	30,115	30,115	31,019	\$ 903	3.00%
218	Electricity	165,906	163,690	204,500	211,524	221,000	211,000	221,000	\$ -	0.00%
219	Municipal Energy Program UI	-	-	-	-	-	-	-	\$ -	
220	CT Solar, LLC	72,000	69,389	71,618	73,150	71,618	77,000	77,012	\$ 5,394	7.53%
221	Total Utilities BOE & All Schools	366,006	371,543	430,022	440,836	456,713	452,095	467,030	\$ 10,316	2.26%
222	Total Facilities	681,854	700,338	811,433	1,033,120	981,813	971,195	864,530	\$ (117,284)	-11.95%

	A	B	C	D	E	F	G	H	I	J
		2021-2022 Approved Budget	2021-2022 Actual Year End	2022-2023 Approved Budget	2022-2023 Actual Year End	2023-2024 Approved Budget	2023-2024 Anticipated Year End	2024-2025 Requested Budget	Variance 23-24 to 24-25 Budget (\$)	Variance 23-24 to 24-25 Budget (%)
	Insurance/Compensation									
223	General Liability Insurance	149,700	134,137	213,420	154,187	252,000	252,000	257,000	\$ 5,000	1.98%
224	Life Insurance	46,165	35,823	46,165	36,759	46,165	40,000	46,165	\$ -	0.00%
225	Social Security & Medicare Taxes	368,466	384,268	397,800	382,577	432,600	440,000	440,000	\$ 7,400	1.71%
226	ESP	-	-	-	-	-	-	-	\$ -	N/A
227	Defined Contribution Plans	239,244	262,724	269,668	258,935	282,948	289,094	287,436	\$ 4,488	1.59%
228	Disability Insurance	54,099	51,202	54,099	52,290	55,722	50,000	57,394	\$ 1,672	3.00%
229	Unemployment Compensation	8,487	-	-	-	-	-	-	\$ -	N/A
230	Workers Compensation Insurance	168,000	135,992	185,000	161,485	203,000	203,000	196,000	\$ (7,000)	-3.45%
231	Health Insurance	3,395,351	3,508,068	3,273,325	3,264,350	2,740,000	2,726,000	3,320,024	\$ 580,024	21.17%
232	Total Insurance/Compensation	4,429,512	4,512,213	4,439,477	4,310,583	4,012,435	4,000,094	4,604,019	\$ 591,584	14.74%
									\$ -	
233	Retirement	18,000	34,163	18,000	25,152	18,000	18,000	18,000	\$ -	0.00%
234	Reserve	53,450	51,134	53,450	55,102	53,450	53,450	53,450	\$ -	0.00%
235	Cafeteria Subsidy	60,000	-	60,000	-	60,000	60,000	60,000	\$ -	0.00%
236	21st Admin/Accounting Support	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	\$ -	0.00%
237	TOTAL BOE OPERATING BUDGET	22,009,413	21,630,567	22,683,859	22,688,539	23,447,185	23,191,772	24,268,493	\$ 821,308	3.50%