

Dear Board of Selectmen, Faculty, Staff, Parents, and Community Members,

The Board of Education recently approved an initial 2024-2025 budget proposal of \$7,330,493. This proposal represents an increase of \$275,159 or 3.90% over the 2023-2024 town approved total of \$7,055,334. This proposal may be reviewed and adjusted over these next few months as we prepare for the annual town meeting as well as consider the financial needs of the community. Based on the Governor's state budget proposal, Voluntown currently is listed to receive \$2,117,224 in the state ECS or Educational Cost Sharing grant for 2024-2025.

The Board is annually required to vote at the March meeting to approve a proposal to be forwarded to Town Hall for citizens to access prior to a public hearing, currently scheduled for April 18, 2024, at 7:00 p.m. in the Board of Education meeting room. The Board will then take another vote at this meeting to approve an updated 2024-2025 proposal to be presented at the Town Meeting in late May or Early June.

This 3-14-24 proposal includes:

- Negotiated salaries for certified faculty (includes a Spanish), classified personnel, and the non-certified staff.
- Maintaining and effective instruction program for our students.
- Projected cost of tuition based on the estimated numbers for attendance at eight designated high schools.
- The projected cost for the outplacement of Special Education students based on current identified needs.
- Transportation for students by using our own busses/vans including maintenance, fuel, and drivers
- A projected increase of 2% in the cost of health insurance premiums.
- Projected energy costs for heating fuel, propane, diesel/gasoline and electricity.
- All instructional supplies, materials, and books for our K through 8th grade students.
- Continuation of an SRBI (Scientifically Research-Based Intervention) teacher to meet the requirements of supporting students in English/Language Arts and Math.

The following timeline has been established for the development of the "2024-2025 Budget Proposal"

Monday	03-28-24	2024-2025 Budget Proposal is sent to the Town Clerk for public dissemination
Thursday	04-18-24	Public Hearing at 7:00 p.m. in BOE Meeting room about the education budget proposal and Board of Education approval of an updated 2024-2025 budget proposal
Monday	04-23-24	Approved budget proposal for 2024-2025 delivered to Town Clerk for public dissemination
Late May/Early June		Date to Be Determined for the annual Town Meeting to vote on the Town and Board of Education Budgets at Voluntown Elementary School gymnasium at 7:00 p.m.

The budget development process is a cooperative approach between the Town and Board of Education to allow for community input and involvement. The goal is to make every effort to develop a budget proposal with a sincere understanding of the cost impact to local property taxes as well as fund an effective educational program for our students. This proposal must be reviewed, and adjustments considered during these challenging economic times.

Adam S. Burrows
Superintendent of Schools
(860) 376-9167
aburrows@voluntownct.org

Attachment: Budget proposal for 2024-2025 approved by the Board of Education on 3-14-24

Consideration in the Development of the Annual Budget Proposal

This 2024-2025 budget proposal seeks to continue the use of past strategies, when the Board of Education supported five years of a 0.0% MIL or no property tax increase budgets while meeting the educational needs of our students. There was always the consideration to use the undesignated fund or town savings account to keep property tax increases to a minimal. BOE approval of adjustments in the budget or spending plan have also resulted in a no MIL or a no property tax increase. The BOE, as we expend the current 23-24 budget will make fiscal decisions adjustments to prepare for 24-25 and review expenses that will help in the “possible” development of a no or reasonable tax increase budget proposal.

The process of developing the annual Board of Education budget requires an understanding of the history of the school budget and the success of past cost-saving decisions. A careful review of the current budget expenditures, educational goals, and a projection of future expenses has successfully demonstrated fiscal responsibility while meeting the educational needs of the students in our Voluntown Public School system.

The budget process is a cooperative approach between the Town and Board of Education to allow for community input. The goal is to develop a budget proposal with a sincere understanding of the cost impact to local property taxes during these challenging economic times. Our goal is to meet the educational needs of students.

For the past 17 years, we have applied for a School Readiness Grant and received funding for our Pre-School program for the children ages three and four. Our School Readiness Council meets on a regular basis and a grant application for \$207,900 is being submitted for 2024-2025 to provide almost full funding for this program. A requirement of the application to OEC or the State Office of Early Childhood is to document the contributions of this grant and inform the public as an important part of this annual budget development process.

We are now in the process of preparing for another fiscal school year where special attention is given to monitor the expenditure of each dollar in our budget to follow our spending plan. These might include a new student requiring an expensive Special Education outplacement, an unanticipated expense for a mechanical issue in the building, unfunded mandates, and a wide variety of interesting and unanticipated financial challenges that seem to occur during any school year. This proposal includes funds for a Spanish Teacher for grades 6,7, and 8.

A summary of school budgets documents the cost savings efforts of the Board of Education.

- 2017-2018 budget was a decrease of \$11,403
- 2018-2019 budget was an increase of \$104,165
- 2019-2020 budget was a decrease of \$104,622
- 2020-2021 budget was \$0.00 or 0%
- 2021-2022 budget was \$0.00 or 0%
- 2022-2023 budget was \$65,136
- 2023-2024 budget was an increase of \$205,017
- 2024-2025 budget, as of 3-14-24, is a proposed increase of \$275,159

Copies of the 3-14-24 Board of Education 2024-2025 Budget Proposal are available on 3-28-24 in the Voluntown Public Schools central office and at the Town Hall.

Thursday 04-18-20 Public Hearing about the education budget proposal and **Board of Education approval of the 2024-2025 budget proposal**

Thursday 04-22-20 Approved budget proposal for 2024-2025 delivered to Town Clerk for public dissemination

Late May/Early June Date to Be Determined for the annual Town Meeting to vote on the Town and Board of Education Budgets at Voluntown Elementary School gymnasium at 7:00 p.m.

2024-25 PROPOSED BOE Budget

	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>%</u>
	<u>Actual</u>	<u>Approved</u>	<u>Actual</u>	<u>Approved</u>	<u>Actual</u>	<u>Approved</u>	<u>Proposed</u>	<u>Incr/(Decr)</u>
								<u>from 23-24</u>
								<u>Approved</u>
1000 Regular Education								
111 Certified Salaries	\$1,356,381	\$1,380,353	\$1,431,170	\$1,467,219	\$1,364,675	\$1,320,451	\$1,373,317	
112 Non-Certified Wages	\$19,721	\$21,546	\$21,351	\$21,922	\$22,501	\$22,468	\$24,539	
117 Homebound	\$0	\$8,738	\$206	\$8,738	\$1,258	\$8,738	\$3,738	
121 Cert Substitutes	\$17,210	\$20,443	\$19,299	\$18,843	\$35,759	\$20,980	\$20,790	
122 NonCert Subs	\$0	\$894	\$0	\$894	\$0	\$194	\$194	
151 Additional Comp, Cert	\$22,921	\$22,922	\$22,921	\$22,922	\$22,921	\$22,922	\$22,922	
152 Additional Comp, NonCert	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
210 Group Life Insurance	\$2,764	\$2,784	\$2,754	\$2,784	\$2,897	\$2,930	\$3,548	
220 FICA/Medicare Taxes	\$23,217	\$24,449	\$22,372	\$25,615	\$22,760	\$23,639	\$24,167	
231 Cert Retirement Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
232 NonCert Retirement Contrib	\$950	\$1,077	\$1,096	\$1,077	\$1,143	\$1,125	\$1,227	
280 Health Benefits	\$324,481	\$332,124	\$308,167	\$322,801	\$289,316	\$294,366	\$307,034	
320 Prof Educational Svcs	\$0	\$300	\$83	\$300	\$350	\$300	\$300	
430 Repair& Maint. Services	\$90	\$0	\$0	\$0	\$0	\$0	\$0	
442 Copier/Printer Leasing	\$17,303	\$20,305	\$16,427	\$20,625	\$13,664	\$20,625	\$20,625	
561 Tuition, Public High School	\$906,552	\$820,854	\$857,776	\$914,479	\$1,014,198	\$1,036,103	\$1,057,790	
563 Tuition, Private	\$350	\$0	\$1,700	\$0	\$0	\$0	\$0	
564 Tuition, RESCs	\$65,900	\$55,179	\$49,048	\$63,454	\$56,277	\$62,530	\$25,636	
580 Travel	\$43	\$591	\$1,357	\$591	\$237	\$591	\$591	
610 General Supplies	\$15,661	\$15,194	\$17,393	\$12,279	\$23,595	\$17,929	\$17,843	
640 Books, Periodicals	\$48,967	\$9,458	\$16,289	\$7,789	\$25,284	\$16,126	\$19,302	
650 Technology supplies	\$9,388	\$6,700	\$3,179	\$4,700	\$2,495	\$4,700	\$2,700	
730 Equipment	\$4,057	\$210	\$0	\$850	\$0	\$2,250	\$1,580	
810 Dues, Fees	\$727	\$1,524	\$100	\$1,794	\$2,123	\$1,794	\$1,878	
1000 Totals	\$2,838,683	\$2,747,645	\$2,794,688	\$2,921,675	\$2,903,452	\$2,882,761	\$2,931,720	1.70%
1200 Special Education Program								
111 Certified Salaries	\$141,547	\$193,604	\$178,315	\$202,327	\$205,605	\$220,438	\$222,046	
112 Non-Certified Wages	\$225,740	\$236,742	\$194,465	\$213,187	\$168,745	\$215,046	\$244,481	
117 Homebound	\$2,128	\$1,380	\$2,112	\$1,380	\$0	\$2,182	\$2,182	
121 Cert Pers Substitutes	\$0	\$3,250	\$0	\$2,950	\$0	\$1,682	\$1,682	
122 NonCert Pers Substitute	\$2,053	\$4,728	\$0	\$2,728	\$1,048	\$2,728	\$2,728	
152 Additional Comp, NonCert	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$1,112	\$1,152	\$1,064	\$1,056	\$1,105	\$1,056	\$1,204	
220 FICA/ Medicare Taxes	\$18,865	\$21,634	\$16,535	\$19,782	\$15,341	\$20,152	\$22,427	
232 NonCert Retirement Contrib	\$7,576	\$11,837	\$7,242	\$13,297	\$5,096	\$13,297	\$12,224	
280 Health Benefits	\$98,720	\$101,947	\$122,087	\$136,399	\$127,012	\$130,483	\$117,693	
320 Prof Educational Svcs	\$83,347	\$59,971	\$70,770	\$66,040	\$43,938	\$66,040	\$192,756	
430 Repairs, Maint Services	\$7,852	\$6,958	\$7,041	\$7,158	\$4,491	\$7,158	\$7,358	
442 Copier/Printer Leasing	\$330	\$1,475	\$330	\$1,658	\$330	\$1,658	\$1,658	
561 Tuition, Public	\$577,975	\$579,706	\$461,556	\$507,657	\$424,748	\$510,555	\$521,146	
563 Tuition, Private	\$81,278	\$153,830	\$190,397	\$158,548	\$110,254	\$84,382	\$150,949	
564 Tuition, RESCs	\$273,366	\$311,086	\$225,494	\$176,653	\$196,077	\$252,042	\$167,397	
580 Travel, Conferences	\$0	\$200	\$0	\$200	\$0	\$200	\$200	
610 General Supplies	\$1,311	\$3,289	\$7,474	\$2,992	\$3,929	\$3,089	\$3,193	
640 Books, Periodicals	\$154	\$2,289	\$0	\$2,375	\$245	\$3,424	\$2,424	
650 Technology supplies	\$1,355	\$500	\$0	\$1,358	\$0	\$1,358	\$1,358	
730 Equipment	\$447	\$210	\$0	\$1,608	\$0	\$1,208	\$1,208	
810 Dues, Fees	\$0	\$485	\$0	\$521	\$0	\$521	\$521	
1200 Totals	\$1,526,155	\$1,696,273	\$1,484,880	\$1,519,875	\$1,307,964	\$1,538,699	\$1,676,835	8.98%

2024-25 PROPOSED BOE Budget

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Approved</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2024-25</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 23-24</u> <u>Approved</u>
2000 Special Ed Administrative/Support Service								
111 Certified Salaries	\$56,016	\$57,136	\$58,273	\$59,136	\$59,724	\$61,205	\$63,347	
112 Non-Certified Wages	\$28,663	\$30,646	\$31,801	\$31,340	\$31,782	\$32,738	\$34,540	
122 NonCert Substitutes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
132 Overtime Wages	\$0	\$0	\$22	\$0	\$8	\$380	\$380	
152 Additional Comp, NonCert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$168	\$168	\$168	\$168	\$185	\$185	\$222	
220 FICA/Medicare Taxes	\$6,402	\$6,715	\$6,863	\$6,921	\$6,813	\$7,216	\$7,517	
232 NonCert Retirement Contrib	\$0	\$1,532	\$766	\$1,532	\$1,622	\$1,532	\$1,727	
280 Health Benefits	\$12,663	\$12,665	\$17,628	\$25,390	\$25,487	\$27,407	\$27,384	
330 Prof Empl Train/Dev Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
340 Other Prof Services	\$0	\$7,500	\$7,436	\$7,500	\$0	\$7,500	\$7,500	
430 Repairs, Maint Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
442 Copier/Printer Leasing	\$105	\$395	\$52	\$420	\$52	\$420	\$420	
530 Communications	\$0	\$790	\$307	\$790	\$150	\$790	\$790	
580 Travel, Conferences	\$0	\$995	\$96	\$995	\$61	\$995	\$995	
610 General Supplies	\$1,005	\$1,284	\$2,238	\$984	\$1,415	\$1,023	\$1,481	
730 Equipment	\$1,228	\$220	\$0	\$220	\$0	\$845	\$828	
810 Dues/Fees/Conferences	\$500	\$925	\$0	\$945	\$250	\$945	\$300	
2000 Totals	\$106,751	\$120,971	\$125,651	\$136,341	\$127,550	\$143,181	\$147,431	2.97%
2110 Social Work Services								
111 Certified Salaries	\$49,168	\$51,592	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$120	\$120	\$0	\$0	\$0	\$0	\$0	
220 FICA/Medicare Taxes	\$713	\$748	\$0	\$0	\$0	\$0	\$0	
340 Other Prof Services	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	
610 General Supplies	\$988	\$628	\$0	\$0	\$0	\$0	\$0	
2110 Totals	\$50,989	\$53,088	\$0	\$0	\$0	\$3,000	\$0	-100.00%
2120 Guidance Services								
111 Certified Salaries		\$0	\$49,498	\$54,098	\$51,898	\$56,316	\$56,657	
121 Cert Pers Substitutes		\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance		\$0	\$110	\$120	\$132	\$132	\$158	
220 FICA/Medicare Taxes		\$0	\$651	\$784	\$661	\$817	\$822	
231 Cert Retirement Contrib		\$0	\$0	\$0	\$0	\$0	\$0	
280 Health Benefits		\$0	\$14,895	\$23,758	\$23,535	\$31,014	\$30,968	
320 Prof Educational Svcs		\$0	\$0	\$0	\$2,688	\$0	\$0	
610 General Supplies	\$104	\$0	\$0	\$1,984	\$251	\$1,984	\$984	
810 Dues/Fees		\$0	\$0	\$38	\$0	\$329	\$329	
2120 Totals	\$104	\$0	\$65,153	\$80,782	\$79,165	\$90,592	\$89,918	-0.74%
2130 Health Services								
112 Non-Certified Wages	\$38,688	\$48,863	\$50,486	\$52,398	\$51,392	\$51,332	\$54,461	
122 Substitutes	\$5,356	\$3,862	\$2,382	\$3,242	\$0	\$3,242	\$3,242	
132 Overtime Wages	\$0	\$0	\$62	\$0	\$0	\$360	\$360	
152 Additional Comp, NonCert	\$49	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$44	\$48	\$48	\$48	\$53	\$53	\$63	
220 FICA/ Medicare Taxes	\$3,383	\$4,033	\$4,025	\$4,256	\$3,770	\$4,202	\$4,442	
232 NonCert Retirement Contrib	\$0	\$2,443	\$0	\$3,204	\$0	\$3,204	\$2,723	
340 Other Prof Services	\$0	\$998	\$0	\$998	\$222	\$988	\$988	
430 Repair/Maint Services	\$915	\$1,140	\$210	\$1,140	\$0	\$1,850	\$850	
610 General Supplies	\$1,562	\$638	\$625	\$1,450	\$967	\$1,450	\$1,450	
730 Equipment	\$110	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/fees/Memberships	\$0	\$150	\$0	\$150	\$0	\$150	\$150	
2130 Totals	\$50,109	\$62,175	\$57,838	\$66,886	\$56,404	\$66,831	\$68,729	2.84%
2140 Psychological Services								
340 Other Prof Services	\$45,548	\$64,324	\$39,263	\$64,000	\$72,370	\$64,000	\$66,000	
580 Conferences & Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
610 General Supplies	\$156	\$350	\$163	\$350	\$127	\$350	\$350	
2140 Totals	\$45,703	\$64,674	\$39,426	\$64,350	\$72,497	\$64,350	\$66,350	3.11%

2024-25 PROPOSED BOE Budget

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Approved</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2024-25</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 23-24</u> <u>Approved</u>
2150 Speech Path/Audiology Svcs								
111 Certified Salaries	\$134,985	\$138,780	\$138,940	\$142,697	\$142,697	\$149,943	\$152,707	
210 Group Life Insurance	\$240	\$240	\$240	\$240	\$264	\$264	\$317	
220 FICA/Medicare Taxes	\$1,954	\$2,012	\$2,011	\$2,069	\$2,073	\$2,174	\$2,214	
231 Cert Retirement Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
280 Health Benefits	\$1,199	\$1,064	\$1,044	\$1,057	\$819	\$954	\$992	
320 Contracted Prof Svcs	\$6,440	\$4,584	\$11,360	\$4,584	\$11,790	\$5,588	\$11,388	
340 Other Prof Services	\$600	\$0	\$0	\$0	\$0	\$0	\$3,850	
430 Repair/Maint Services	\$0	\$100	\$0	\$100	\$0	\$100	\$100	
610 General Supplies	\$1,536	\$1,374	\$589	\$1,679	\$2,342	\$1,679	\$1,679	
810 Dues/Fees/Memberships	\$0	\$200	\$299	\$200	\$0	\$200	\$200	
2150 Totals	\$146,953	\$148,354	\$154,482	\$152,626	\$159,984	\$160,902	\$173,447	7.80%
2160 OT, PT Services								
340 Other Prof Services	\$56,826	\$60,950	\$75,770	\$63,150	\$81,724	\$67,000	\$88,964	
2160 Totals	\$56,826	\$60,950	\$75,770	\$63,150	\$81,724	\$67,000	\$88,964	32.78%
2210 Improvement of Instruction								
111 Certified Salaries	\$6,226	\$4,800	\$6,179	\$4,824	\$1,737	\$6,228	\$6,228	
220 FICA/ Medicare Taxes	\$90	\$367	\$90	\$369	\$25	\$476	\$476	
330 Prof Empl Train/Dev Svcs	\$0	\$750	\$85	\$750	\$0	\$750	\$750	
610 General Supplies	\$78	\$428	\$0	\$428	\$150	\$428	\$428	
640 Books, Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2210 Totals	\$6,395	\$6,345	\$6,354	\$6,371	\$1,912	\$7,882	\$7,882	0.00%
2213 Instructional Staff Training								
250 Tuition Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
330 Prof Empl Train/Dev Svcs	\$1,331	\$6,196	\$3,627	\$6,196	\$4,198	\$6,196	\$6,196	
580 Conferences & Travel	\$0	\$1,298	\$1,121	\$1,290	\$608	\$1,290	\$1,290	
2213 Totals	\$1,331	\$7,494	\$4,748	\$7,486	\$4,806	\$7,486	\$7,486	0.00%
2220 Library/Media Services								
111 Certified Salaries	\$12,602	\$16,406	\$15,775	\$20,795	\$0	\$25,491	\$25,796	
210 Group Life Insurance	\$24	\$24	\$24	\$24	\$26	\$27	\$57	
220 FICA/Medicare Taxes	\$222	\$238	\$210	\$302	\$0	\$370	\$374	
231 Cert Retirement Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
280 Health Benefits	\$5,490	\$5,507	\$5,601	\$7,222	\$7,353	\$7,593	\$9,572	
610 General Supplies	\$0	\$1,002	\$185	\$1,002	\$844	\$1,002	\$802	
640 Books, Periodicals	\$1,364	\$818	\$0	\$1,250	\$1,913	\$2,387	\$1,887	
650 Supplies, Tech-Related	\$0	\$203	\$0	\$210	\$1,438	\$210	\$210	
730 Equipment	\$0	\$0	\$1,485	\$0	\$0	\$0	\$0	
810 Dues/Fees/Membership	\$1,043	\$1,699	\$1,060	\$1,699	\$1,129	\$1,699	\$1,172	
2220 Totals	\$20,745	\$25,897	\$24,340	\$32,503	\$12,703	\$38,779	\$39,870	2.81%
2230 Instruction-Related Technology								
111 Certified Salaries	\$77,900	\$82,029	\$82,029	\$83,178	\$80,279	\$144,447	\$147,198	
210 Group Life Insurance	\$120	\$120	\$120	\$120	\$132	\$132	\$273	
220 FICA/ Medicare Taxes	\$1,013	\$1,189	\$1,108	\$1,206	\$1,076	\$11,050	\$11,261	
232 Non Retirement Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
280 Health Benefits	\$22,269	\$22,139	\$21,875	\$23,349	\$24,202	\$42,632	\$33,050	
340 Other Prof Services	\$42,597	\$57,922	\$40,727	\$59,080	\$43,750	\$4,000	\$6,300	
432 Tech-related Repairs/Maint	\$18,453	\$16,324	\$20,176	\$16,324	\$20,184	\$16,197	\$18,497	
520 Insurance (Cyber)	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000	
650 Supplies, Tech-Related	\$4,129	\$2,950	\$13,323	\$2,221	\$39,078	\$6,042	\$8,752	
730 Property/Equipment	\$17,270	\$2,890	\$2,284	\$3,923	\$453	\$6,677	\$5,977	
734 Technology Hardware	\$10,500	\$9,294	\$0	\$5,639	\$2,722	\$7,512	\$6,604	
735 Technology Software	\$2,158	\$500	\$4,599	\$800	\$2,620	\$2,673	\$1,673	
810 Dues/Fees/Membership	\$665	\$760	\$944	\$1,657	\$93	\$950	\$950	
2230 Totals	\$197,075	\$196,117	\$187,185	\$197,497	\$214,588	\$242,312	\$246,535	1.74%

2024-25 PROPOSED BOE Budget

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Approved</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Approved</u>	<u>2023-24</u> <u>Approved</u>	<u>2024-25</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 23-24</u> <u>Approved</u>
2310 Board of Education								
112 NonCert Wages	\$6,895	\$9,014	\$7,697	\$9,194	\$7,510	\$10,145	\$10,945	
220 FICA/Medicare Taxes	\$507	\$690	\$983	\$703	\$575	\$776	\$837	
260 Unemployment Comp	\$2,670	\$8,929	\$982	\$8,929	\$0	\$8,929	\$8,929	
270 Workers' Compensation	\$92,305	\$44,410	\$41,221	\$44,410	\$40,457	\$45,280	\$45,280	
330 Prof Emp Train/Dev Svcs	\$0	\$550	\$0	\$550	\$0	\$550	\$550	
340 Other Prof Services	\$68,827	\$20,680	\$45,353	\$22,066	\$32,146	\$20,066	\$28,820	
430 Repair/Maint Services	\$3,410	\$1,400	\$0	\$3,377	\$0	\$3,377	\$3,377	
442 Copier/Printer Leasing	\$793	\$2,625	\$692	\$2,825	\$159	\$2,825	\$3,185	
520 Insurance (Prop/Liability)	\$23,600	\$29,601	\$29,601	\$29,601	\$38,106	\$36,924	\$36,924	
530 Communications	\$2	\$160	\$0	\$180	\$0	\$180	\$180	
540 Advertising	\$5,029	\$2,180	\$2,210	\$2,880	\$0	\$2,880	\$2,880	
550 Printing and Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
569 Tuition, Adult Ed	\$18,383	\$18,383	\$18,383	\$18,425	\$18,383	\$18,425	\$18,425	
580 Travel	\$27	\$357	\$0	\$357	\$0	\$357	\$357	
610 General Supplies	\$563	\$994	\$858	\$1,210	\$1,704	\$1,210	\$1,210	
730 Property/Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/Fees/Conferences	\$9,194	\$2,994	\$6,642	\$3,240	\$3,223	\$3,864	\$3,864	
2310 Totals	\$232,206	\$142,967	\$154,622	\$147,947	\$142,262	\$155,788	\$165,763	6.40%
2320 Superintendent's Office								
111 Certified Salaries	\$70,740	\$68,219	\$70,895	\$69,583	\$72,726	\$72,018	\$81,926	
112 NonCertified Wages	\$56,276	\$60,895	\$60,312	\$62,184	\$61,694	\$65,006	\$66,321	
132 Overtime Wages	\$698	\$200	\$3,012	\$200	\$1,048	\$984	\$628	
152 Additional Comp			\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	
210 Group Life Insurance	\$240	\$240	\$240	\$240	\$264	\$264	\$317	
220 FICA/Medicare Taxes	\$9,358	\$9,893	\$9,911	\$10,095	\$10,516	\$10,558	\$11,542	
232 NonCert Retirement Contrib	\$1,969	\$3,654	\$2,214	\$3,654	\$3,112	\$3,654	\$3,979	
280 Health Benefits	\$39,745	\$41,092	\$18,080	\$14,000	\$13,668	\$15,000	\$7,500	
330 Prof Emp Train/Dev Svcs	\$0	\$0	\$27	\$0	\$0	\$0	\$0	
442 Copier/Printer Leasing	\$532	\$994	\$119	\$1,025	\$448	\$1,025	\$1,287	
530 Communication/Postage	\$147	\$485	\$520	\$485	\$800	\$485	\$485	
580 Travel	\$9	\$374	\$446	\$374	\$450	\$374	\$374	
610 Office Supplies	\$808	\$610	\$2,084	\$805	\$1,752	\$1,405	\$1,205	
730 Equipment	\$1,289	\$0	\$390	\$0	\$0	\$0	\$390	
810 Dues/Fees/Conferences	\$3,927	\$3,250	\$4,036	\$3,250	\$3,984	\$3,250	\$3,250	
2320 Totals	\$185,736	\$189,906	\$173,286	\$167,895	\$172,462	\$176,023	\$181,204	2.94%
2410 Principal's Office								
111 Cert Salaries	\$120,337	\$126,411	\$122,536	\$130,939	\$128,390	\$135,521	\$136,979	
112 NonCertified Wages	\$64,453	\$65,663	\$49,933	\$38,177	\$39,315	\$39,106	\$42,280	
121 Cert Substitutes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122 NonCert Pers Substitute	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
132 Overtime Wages	\$16	\$0	\$401	\$0	\$636	\$300	\$300	
152 Additional Comp, NonCert	\$2,750	\$2,000	\$750	\$0	\$800	\$750	\$750	
210 Group Life Insurance	\$216	\$216	\$204	\$168	\$185	\$184	\$222	
220 FICA/Medicare Taxes	\$6,631	\$7,009	\$5,352	\$12,937	\$4,679	\$13,421	\$13,775	
231 Cert Retirement Contributions	\$2,755	\$3,732	\$3,653	\$5,076	\$3,732	\$5,076	\$5,076	
232 NonCert Retirement Contrib	\$2,992	\$3,283	\$2,528	\$2,291	\$2,042	\$2,291	\$2,114	
280 Health Benefits	\$38,108	\$38,381	\$41,253	\$40,277	\$40,542	\$43,506	\$43,352	
330 Prof Emp Train/Dev Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
430 Repair/Maint Services	\$651	\$450	\$0	\$450	\$0	\$450	\$450	
442 Copier/Printer Leasing	\$9,862	\$8,165	\$8,218	\$8,124	\$9,069	\$8,124	\$9,222	
530 Communications	\$0	\$620	\$631	\$620	\$75	\$620	\$620	
580 Travel	\$0	\$1,575	\$140	\$1,275	\$348	\$1,275	\$875	
610 General Supplies	\$667	\$1,098	\$2,519	\$1,078	\$5,901	\$1,078	\$2,519	
730 Equipment	\$0	\$0	\$0	\$0	\$1,966		\$1,412	
810 Dues/Fees/Conferences	\$1,350	\$2,850	\$675	\$3,050	\$0	\$3,050	\$2,780	
2400 Totals	\$250,789	\$261,453	\$238,795	\$244,462	\$237,680	\$254,751	\$262,726	3.13%

2024-25 PROPOSED BOE Budget

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Approved</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2024-25</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 23-24</u> <u>Approved</u>
2510 Fiscal Services								
112 NonCert Wages	\$48,957	\$51,219	\$50,549	\$49,789	\$50,597	\$52,991	\$54,568	
122 NonCert Pers Substitute	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
132 Overtime Wages	\$348	\$150	\$381	\$150	\$0	\$150	\$150	
152 Additional Comp, NonCert	\$2,000	\$2,000	\$1,000	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$120	\$120	\$120	\$120	\$132	\$132	\$158	
220 FICA/Medicare Taxes	\$3,925	\$4,083	\$3,896	\$2,192	\$3,871	\$4,065	\$4,186	
232 NonCert Retirement Contrib	\$2,872	\$3,056	\$1,249	\$3,083	\$700	\$3,083	\$2,728	
280 Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
330 Prof Emp Train/Dev Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
340 Other Prof Services	\$47,945	\$32,458	\$68,298	\$34,458	\$44,237	\$34,458	\$34,458	
430 Repairs/Maint Services	\$0	\$195	\$0	\$195	\$0	\$195	\$195	
442 Copier/Printer Leasing	\$108	\$125	\$108	\$125	\$108	\$125	\$125	
580 Travel	\$294	\$289	\$117	\$289	\$13	\$289	\$289	
610 General Supplies	\$878	\$1,425	\$2,292	\$1,425	\$1,804	\$1,425	\$1,820	
730 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/Fees	\$99	\$180	\$140	\$180	\$0	\$180	\$180	
2510 Totals	\$107,546	\$95,300	\$128,149	\$92,006	\$101,461	\$97,093	\$98,857	1.82%
2600 Operation and Maintenance								
112 NonCert Wages	\$121,111	\$127,036	\$135,862	\$131,252	\$133,956	\$136,262	\$130,010	
122 Substitutes	\$4,613	\$1,109	\$0	\$1,109	\$0	\$1,109	\$1,109	
132 Overtime, NonCert	\$830	\$694	\$1,152	\$694	\$4,912	\$1,828	\$2,878	
152 Additional Comp, NonCert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$264	\$264	\$260	\$264	\$282	\$291	\$348	
220 FICA/Medicare Taxes	\$9,021	\$9,856	\$9,925	\$10,179	\$10,255	\$10,649	\$512	
232 NonCert Retirement Contrib	\$3,125	\$5,314	\$3,842	\$7,665	\$4,365	\$7,665	\$5,376	
280 Health Benefits	\$43,660	\$45,087	\$35,987	\$36,217	\$27,259	\$26,939	\$26,484	
420 Disposal Services	\$15,380	\$12,792	\$22,260	\$12,980	\$12,161	\$18,980	\$24,835	
430 Repairs/Maint Services	\$62,277	\$47,394	\$113,570	\$50,940	\$128,923	\$72,524	\$98,824	
442 Rental of Equip/Vehicles	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0	
530 Communications	\$8,006	\$7,983	\$8,604	\$8,283	\$11,385	\$8,283	\$9,885	
580 Travel	\$72	\$0	\$42	\$0	\$106	\$0	\$0	
610 General Supplies	\$10,054	\$11,954	\$16,612	\$11,994	\$53,759	\$19,994	\$20,741	
622 Electricity	\$58,491	\$46,840	\$65,358	\$60,888	\$62,407	\$62,888	\$64,702	
623 Bottled Gas	\$8,171	\$10,600	\$10,944	\$10,600	\$7,045	\$12,000	\$10,000	
624 Fuel Oil	\$49,179	\$37,524	\$76,300	\$52,750	\$69,599	\$78,000	\$78,000	
730 Equipment	\$17,382	\$2,487	\$13,153	\$2,487	\$16,259	\$3,688	\$4,218	
2600 Totals	\$436,638	\$391,934	\$538,871	\$423,301	\$567,672	\$461,099	\$477,922	3.65%
2700 Transportation								
112 NonCert Wages	\$236,562	\$243,133	\$255,295	\$244,995	\$268,952	\$259,702	\$251,219	
122 NonCert Pers Substitute	\$0	\$0	\$0	\$0	\$0	\$1,800	\$1,800	
132 Overtime	\$0	\$600	\$3,341	\$600	\$2,682	\$1,600	\$1,800	
152 Additional Comp, NonCert	\$200	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$394	\$384	\$440	\$456	\$502	\$502	\$512	
220 FICA/Medicare Taxes	\$17,457	\$18,646	\$19,284	\$18,788	\$20,218	\$20,127	\$19,494	
232 NonCert Retirement Contrib	\$5,681	\$11,230	\$7,056	\$14,880	\$7,994	\$14,880	\$10,976	
280 Health Benefits	\$42,886	\$43,390	\$32,784	\$45,561	\$34,462	\$37,220	\$37,151	
340 Other Prof Services	\$360	\$1,200	\$4,567	\$1,200	\$2,328	\$1,200	\$1,200	
430 Repairs/Maint Services	\$24,420	\$23,794	\$52,160	\$27,942	\$84,717	\$48,900	\$60,894	
442 Rental of Equip/Vehicles	\$0	\$0	\$0	\$0	\$0	\$10,000	\$12,000	
520 Insurance (auto/bus)	\$13,884	\$13,884	\$4,150	\$13,884	\$19,174	\$13,884	\$13,884	
530 Communications	\$614	\$545	\$375	\$545	\$334	\$545	\$545	
610 General Supplies	\$5,277	\$5,240	\$9,144	\$5,640	\$4,658	\$5,640	\$4,640	
626 Gasoline/Diesel	\$19,120	\$33,842	\$44,955	\$39,842	\$57,972	\$56,980	\$57,980	
730 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/Fees	\$400	\$984	\$518	\$984	\$742	\$984	\$984	
2700 Totals	\$367,255	\$396,872	\$434,070	\$415,317	\$504,732	\$473,964	\$475,079	0.24%

2024-25 PROPOSED BOE Budget

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Approved</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2024-25</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 23-24</u> <u>Approved</u>
2712 Special Ed Transportation								
112 NonCert Wages	\$20,872	\$21,808	\$23,297	\$22,302	\$20,867	\$23,380	\$23,536	-
122 Substitute Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$48	\$48	\$48	\$48	\$53	\$53	\$63	
220 FICA/Medicare Taxes	\$1,516	\$1,668	\$1,782	\$1,706	\$1,596	\$1,789	\$1,801	
232 NonCert Retirement Contrib	\$848	\$1,090	\$926	\$1,090	\$28	\$1,090	\$1,177	
340 Other Prof Services	\$389	\$320	\$0	\$320	\$0	\$320	\$320	
352 Other Tech Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
430 Repairs/Maintenance	\$2,461	\$3,720	\$1,710	\$2,720	\$500	\$2,720	\$2,220	
442 Rental of Equip/Vehicles	\$34,105	\$10	\$0	\$10	\$0	\$10	\$10	
510 Student Transp Services	\$12,987	\$18,000	\$19,177	\$23,600	\$20,565	\$23,600	\$24,100	
520 Insurance (auto/bus)	\$2,884	\$2,884	\$0	\$2,884	\$5,567	\$2,884	\$2,884	
530 Communications	\$147	\$210	\$177	\$210	\$167	\$210	\$210	
580 travel	\$519		\$0	\$0	\$0			
610 General Supplies	\$454	\$630	\$115	\$930	\$219	\$930	\$930	
626 Gasoline/Diesel	\$8,684	\$12,550	\$15,265	\$13,950	\$11,563	\$16,946	\$16,746	
730 Property/Equip	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2712 Totals	\$85,913	\$62,938	\$62,498	\$69,770	\$61,126	\$73,932	\$73,996	0.09%
3100 Food Service								
112 NonCertified Wages	\$25,799	\$19,280	\$3,737	\$6,105	\$0	\$6,105	\$6,105	
152 Additional Comp, NonCert	\$1,000	\$2,000	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$0	\$48	\$8	\$48	\$0	\$53	\$63	
220 FICA/Medicare taxes	\$2,038	\$1,628	\$270	\$650	\$0	\$650	\$467	
280 Health Insurance	\$4,450		\$0	\$0	\$0	\$0	\$0	
340 Other Prof. Services	\$336		\$0	\$0	\$0	\$0	\$0	
610 General Supplies	\$3,481		\$0	\$0	\$0	\$0	\$0	
3100 Totals	\$37,103	\$22,956	\$4,015	\$6,803	\$0	\$6,808	\$6,635	-2.54%
3200 Extra-Curricular Activities								
111 Certified Salaries	\$8,522	\$14,699	\$14,562	\$21,421	\$18,636	\$21,074	\$21,772	
112 Noncertified Personnel	\$1,880	\$6,298	\$5,758	\$2,195	\$6,591	\$5,600	\$6,800	
220 FICA/Medicare Taxes	\$267	\$695	\$652	\$479	\$774	\$734	\$836	
330 Prof Empl Train/Dev Svcs	\$782	\$0	\$363	\$0	\$140	\$0	\$0	
340 Other Prof Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
590 Referees	\$0	\$4,280	\$2,644	\$4,280	\$3,988	\$4,280	\$4,280	
600 Uniforms	\$285	\$0	\$0	\$0	\$4,050	\$0	\$0	
610 General Supplies	\$411	\$943	\$16	\$943	\$1,886	\$2,943	\$1,984	
810 Dues/Fees	\$0	\$472	\$0	\$472	\$150	\$472	\$472	
3200 Totals	\$12,147	\$27,387	\$23,994	\$29,790	\$36,215	\$35,103	\$36,144	2.97%
3300 Community Services Operations								
112 Noncertified Personnel	\$3,109	\$3,109	\$3,160	\$3,159	\$3,109	\$6,503	\$6,503	
220 FICA/Medicare Taxes	\$432	\$391	\$340	\$341	\$391	\$497	\$497	
232 NonCert Retirement Contrib	\$0	\$0	\$0	\$0	\$458	\$0	\$0	
520 Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
610 General Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3300 Totals	\$3,541	\$3,500	\$3,500	\$3,500	\$3,958	\$7,000	\$7,000	-0.01%
4000 Building Improvements								
450 Construction Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4000 Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
GRAND TOTAL:	\$6,766,690	\$6,785,197	\$6,782,316	\$6,850,333	\$6,850,317	\$7,055,334	\$7,330,493	3.90%
Dollar change 23-24	\$0							
% Increase/Decrease:		3.90%						
Dollar Increase/Decrease, 24-25 over 23-24:		\$275,159						

The Board of Education has an expenditure only budget. We receive funds from such sources as a Magnet High School Transportation Grant, Adult Education Grant, Insurance rebate for safety performance and others. In 2021-22 the Board of Education received revenue of \$92,396.85 and in 2022-23 of \$109,732.47 that was turned over to the Town. As of 2/5/24, the Board has return \$11,885.50, for the 2023-24 fiscal year. The above total return equals \$214,014.82.

24-25 Proposed Budget as of 12.6.23, 12.13.23, 12.15.23, 12.27.23, 1.18.23, 1.24.24, 2.7.24, 2.16.24, 2.29.24, 3.7.24, 3.11.24, 3.15.24 ASB & DCL