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www.stamfordpublicschools.org

Tamu Lucero, Superintendent of Schools

To: Board of Education
 From: Ryan Fealey, CFO
 Re: Budget Reallocation FY25
 Date: May 14, 2024

Please see below for supplementary information regarding the proposed reallocation, as requested by members of the BOE.

Details of Central Office FTE Adjustments

| Dept | Description | FTE | Dept | Description | FTE |
|------------|--------------------------------------|--------------|------|--|-----|
| T&L | Coordinator of EL | (1.0) | OFCE | OFCE Coordinator | 1.0 |
| T&L | TOSA for EL PD and Coaching | (1.0) | T&L | TOSA for EL | 1.0 |
| T&L | Coordinator of Summer School | (1.0) | T&L | Director of Systems and Student Data Outcomes | 1.0 |
| T&L | Coordinator of College and Career | (1.0) | T&L | TOSA for Pathways and Programs | 1.0 |
| T&L | TOSA for Tiered Support | (1.0) | T&L | Assistant Director of Curriculum & Instruction - Elementary Humanities | 1.0 |
| T&L | K-12 Science Program Support Teacher | (0.4) | T&L | Assistant Director of Curriculum & Instruction - Elementary STEM | 1.0 |
| T&L | Assistant Director - Elementary | (1.0) | T&L | Assistant Director of Curriculum & Instruction - Secondary Humanities | 1.0 |
| T&L | Assistant Director - Secondary | (1.0) | T&L | Assistant Director of Curriculum & Instruction - Secondary STEM | 1.0 |
| HR | Coordinator of Talent | (1.0) | T&L | TOSA for Curriculum & Instruction - Elementary Humanities | 1.0 |
| Gov Ctr | Exec Secretary/OSS | (2.0) | T&L | TOSA for Curriculum & Instruction - Elementary STEM | 1.0 |
| Facilities | Facilities Manager | (1.0) | T&L | TOSA for Curriculum & Instruction - Secondary Humanities | 1.0 |
| T&L | EL Paraeducator | (1.0) | T&L | TOSA for Curriculum & Instruction - Secondary STEM | 1.0 |
| OFCE | OFCE Director | (1.0) | T&L | Instructional Paraeducator | 1.0 |
| | | | | | |
| Net | | (0.4) | | | |

If you have any questions, please do not hesitate to contact me at rfealey@stamfordct.gov

2024-25 HUMAN RESOURCES BUDGET

Pro Forma Section 5

STAMFORD PUBLIC SCHOOLS

| Object | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Proposed | |
|--------|----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|
| | Actual | Orig Budget | Adj Budget | Current | Proposed | +/- to Current | |
| 510101 | Teachers | 1,272.9 | 1,263.0 | 1,264.0 | 1,259.8 | 1,237.8 | (22.0) |
| 510102 | Administrative | 71.7 | 71.7 | 72.2 | 72.2 | 72.2 | 0.0 |
| 510103 | Teacher Support | 111.5 | 115.0 | 115.0 | 121.0 | 120.5 | (0.5) |
| | Total Certified | 1,456.1 | 1,449.7 | 1,451.2 | 1,453.0 | 1,430.5 | (22.5) |
| 510112 | Administrative - Non-Certified | 19.0 | 20.0 | 21.0 | 19.0 | 18.0 | (1.0) |
| 510113 | Administrative - Non-Certified | 7.0 | 7.0 | 9.0 | 9.0 | 9.0 | 0.0 |
| 510114 | Clerical | 82.7 | 82.7 | 80.7 | 80.7 | 79.7 | (1.0) |
| 510115 | Paraeducators | 345.5 | 332.0 | 332.0 | 342.0 | 341.0 | (1.0) |
| 510116 | Custodial/Mechanics | 151.0 | 151.0 | 151.0 | 151.0 | 151.0 | 0.0 |
| 510117 | Security Workers (as of 2022-23) | 26.0 | 26.0 | 26.0 | 55.0 | 55.0 | 0.0 |
| 510118 | Parent Facilitators | | 0.0 | 0.0 | 23.0 | 23.0 | 0.0 |
| | Total Non-Certified | 631.2 | 618.7 | 619.7 | 679.7 | 676.7 | (3.0) |
| | Total Operating Budget | 2,087.3 | 2,068.4 | 2,070.9 | 2,132.7 | 2,107.2 | (25.5) |
| 510101 | Teachers | 218.7 | 219.1 | 218.6 | 187.5 | 203.1 | 15.6 |
| 510102 | Administrative | 11.3 | 15.3 | 15.6 | 15.6 | 14.6 | (1.0) |
| 510103 | Teacher Support | 9.0 | 13.0 | 13.0 | 10.0 | 10.0 | 0.0 |
| | Total Certified | 239.0 | 247.4 | 247.2 | 213.1 | 227.7 | 14.6 |
| 510112 | Administrative - Non-Certified | 5.0 | 4.0 | 12.0 | 4.0 | 4.0 | 0.0 |
| 510113 | Administrative - Non-Certified | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 510114 | Clerical | 4.4 | 4.4 | 4.4 | 4.4 | 4.4 | 0.0 |
| 510115 | Paraeducators | 92.5 | 91.0 | 91.0 | 71.0 | 71.0 | 0.0 |
| 510117 | Security Workers (as of 2022-23) | 50.0 | 29.0 | 29.0 | 0.0 | 0.0 | 0.0 |
| 510118 | Parent Facilitators | 0.0 | 23.0 | 23.0 | 0.0 | 0.0 | 0.0 |
| | Total Non-Certified | 151.9 | 151.4 | 159.4 | 79.4 | 79.4 | 0.0 |
| | Total Grants Budget | 390.9 | 398.8 | 406.6 | 292.5 | 307.1 | 14.6 |
| 510101 | Teachers | 1,491.6 | 1,482.1 | 1,482.6 | 1,447.3 | 1,440.9 | (6.4) |
| 510102 | Administrative | 83.0 | 87.0 | 87.8 | 87.8 | 86.8 | (1.0) |
| 510103 | Teachers Pupil Services | 120.5 | 128.0 | 128.0 | 131.0 | 130.5 | (0.5) |
| | Total Certified | 1,695.1 | 1,697.1 | 1,698.4 | 1,666.1 | 1,658.2 | (7.9) |
| 510112 | Administrative - Non-Certified | 24.0 | 24.0 | 33.0 | 23.0 | 22.0 | (1.0) |
| 510113 | Administrative - Non-Certified | 7.0 | 7.0 | 9.0 | 9.0 | 9.0 | 0.0 |
| 510114 | Clerical | 87.1 | 87.1 | 85.1 | 85.1 | 84.1 | (1.0) |
| 510115 | Paraeducators | 438.0 | 423.0 | 423.0 | 413.0 | 412.0 | (1.0) |
| 510116 | Custodial/Mechanics | 151.0 | 151.0 | 151.0 | 151.0 | 151.0 | 0.0 |
| 510117 | Security Workers (as of 2022-23) | 76.0 | 55.0 | 55.0 | 55.0 | 55.0 | 0.0 |
| 510118 | Parent Facilitators | 0.0 | 23.0 | 23.0 | 23.0 | 23.0 | 0.0 |
| | Total Non-Certified | 783.1 | 770.1 | 779.1 | 759.1 | 756.1 | (3.0) |
| | Total System Budget | 2,478.2 | 2,467.2 | 2,477.5 | 2,425.2 | 2,414.3 | (10.9) |

Pro Forma Section 7

Board of Education Budget - February 2024
 BUDGET SUMMARY

EXPENDITURES BY OBJECT

| BUDGET | | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|-------------------------------|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------|---|
| BREAKDOWN CODE | | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 100 | Salaries and Wages | \$175,572,749 | \$182,642,673 | \$187,699,139 | \$187,440,417 | \$196,983,021 | \$194,628,558 | (\$2,354,463) | | Includes regular and extra compensatory wages for all school employees |
| 200 | Employee Benefits | \$48,445,723 | \$48,317,775 | \$48,719,124 | \$48,817,648 | \$51,769,885 | \$50,751,762 | (\$1,018,123) | | Contractual benefits for employees including medical, dental, prescription drug, and life insurance. Also includes employer FICA charges and Worker's Compensation insurance allocations. |
| 300 | Educational, Rehabilitative, and Legal Services | \$9,769,902 | \$10,609,435 | \$11,619,032 | \$12,904,101 | \$14,040,909 | \$13,518,273 | (\$522,636) | | Primarily legal, consulting, and rehabilitative services performed by outside contractors. Also included are technical services for the computer network. |
| 400 | Building Upkeep and Repairs | \$9,354,599 | \$10,349,849 | \$8,339,956 | \$8,690,164 | \$9,191,603 | \$10,100,603 | \$909,000 | | Expenditures from these accounts are used for upkeep and repair of the school buildings. |
| 500 | Transportation, Out-of-District Tuition, and Other Services | \$40,971,622 | \$43,399,213 | \$46,169,782 | \$44,754,850 | \$50,663,369 | \$50,956,841 | \$293,472 | | Expenditures from these accounts are used primarily for transportation, out-of-district tuition, printing, professional development, and telephone expenditures. |
| 600 | Supplies, Materials, and Heating Fuels | \$7,225,319 | \$7,723,308 | \$9,785,507 | \$9,699,434 | \$9,877,869 | \$9,570,619 | (\$307,250) | | Includes supplies, materials, textbooks, utilities such as oil and gas heat, and bus fuel |
| 700 | Equipment | \$1,037,426 | \$798,892 | \$1,058,953 | \$1,030,092 | \$1,034,034 | \$1,034,034 | \$0 | | Funds from these accounts are used for new and replacement equipment. |
| 800 | Dues and Fees | \$126,956 | \$154,007 | \$171,403 | \$219,139 | \$177,066 | \$177,066 | \$0 | | These accounts are used to budget for professional memberships for certified staff and board dues. |
| TOTAL OPERATING BUDGET | | \$292,504,296 | \$303,995,152 | \$313,562,896 | \$313,555,845 | \$333,737,756 | \$330,737,756 | (\$3,000,000) | | |

*** as of January 31, 2024

Board of Education Budget - February 2024

| BUDGET | | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|-----------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|--|
| BREAKDOWN CODE | | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 100 | Salaries and Wages | | | | | | | | | |
| 510101 | Teacher Salary | \$108,093,833 | \$112,443,230 | \$112,060,464 | \$113,134,533 | \$116,547,140 | \$115,036,594 | (\$1,510,546) | Reduction of 22.0 FTE | This account reflects the salaries of classroom teachers, other teachers, guidance, art, music, physical education, Special Education, English Learners (EL) Program and Summer School. This account also includes stipends. |
| 510102 | Administrative Certified | \$11,931,637 | \$13,131,152 | \$13,619,728 | \$13,721,039 | \$14,090,807 | \$14,087,607 | (\$3,200) | | Central administration, school administration and instructional supervisors. |
| 510103 | Teacher Support Salary | \$8,400,886 | \$9,285,544 | \$9,911,382 | \$10,021,668 | \$10,936,723 | \$10,936,723 | \$0 | | Includes the salaries of Psychology, Social Work and Speech and Language professionals. |
| 510104 | Teacher Extra Service | \$1,020,996 | \$907,378 | \$1,472,027 | \$1,019,243 | \$1,379,297 | \$1,379,297 | \$0 | | Includes payment to teachers for tutoring, development of common assessments, and work on curriculum. |
| 510105 | Class Coverage | \$1,122,650 | \$1,159,772 | \$1,322,894 | \$1,394,900 | \$1,321,894 | \$1,321,894 | \$0 | | Contractual payments to teachers for covering additional classes |
| 510106 | Maternity Leave | \$1,654,101 | \$661,383 | \$1,750,000 | \$1,656,401 | \$750,000 | \$750,000 | \$0 | | Payment of teachers while on maternity leave |
| 510109 | Substitutes | \$2,693,500 | \$2,446,419 | \$2,420,435 | \$2,462,351 | \$2,668,495 | \$2,668,495 | \$0 | | District-wide substitute staffing costs. |
| 510110 | Retirement | \$878,742 | \$695,396 | \$900,000 | \$840,160 | \$730,600 | \$730,600 | \$0 | | Contractual stipends for retired teachers, administrators, and para-educators including payment for unused compensatory time (per contract) and pre-normal retirement for administrators that qualify. |
| 510111 | Long-Term Sick Leave | \$1,609,452 | \$1,982,518 | \$1,695,000 | \$1,630,703 | \$1,950,000 | \$1,950,000 | \$0 | | Contractual payments to teachers on medical leave |
| SUBTOTAL - CERTIFIED | | \$137,405,797 | \$142,712,792 | \$145,151,930 | \$145,880,998 | \$150,374,956 | \$148,861,210 | (\$1,513,746) | | |

| BUDGET | | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|----------------|---|--------------|--------------|--------------|--------------|----------------|-----------------|-------------|---|---|
| BREAKDOWN CODE | | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 510112 | Administration - Non-Certified Discretionary | | \$1,707,062 | \$2,352,942 | \$1,840,151 | \$2,317,419 | \$2,155,675 | (\$161,744) | Reduction of 1.0 FTE | Facilities Directors and Managers, Safety Manager, HR Director, BCBAs (Board Certified Behavioral Analyst), Public Affairs Officer, Teacher Residents, and City Time & Attendance Manager. New Object for 2023-24, reclassified from 117. |
| 510113 | Administration - Non-Certified | \$937,419 | \$1,173,137 | \$986,901 | \$1,175,365 | \$1,462,888 | \$1,432,764 | (\$30,124) | | Finance, Transportation, and Human Resource positions. The account also includes Cross-Charges from the City to provide Accounting Services. |
| 510114 | Clerical/Technical | \$6,678,141 | \$6,860,003 | \$7,636,514 | \$7,253,915 | \$7,737,829 | \$7,598,480 | (\$139,349) | Reduction of 1.0 FTE, reduction of city IT cross-charge | Secretaries in schools and central office and the wage allocation from the Information Technology Department |
| 510115 | Paraeducators | \$10,907,044 | \$11,949,927 | \$13,356,702 | \$12,751,365 | \$14,021,000 | \$14,021,000 | \$0 | | Includes Paraeducators for Regular Education, Special Education, media and clerical functions. |
| 510116 | Custodial/Mechanical Salary | \$10,540,972 | \$11,087,887 | \$11,733,269 | \$11,083,140 | \$11,868,782 | \$11,688,782 | (\$180,000) | Re-allocated to Repair & Maintenance | Custodial and trade workers for our 23 buildings; For 2024-25, \$600,000 is budgeted to be charged to the Food Service program for custodial services. |
| 510117 | Security Workers | \$2,660,727 | \$1,243,593 | \$1,291,841 | \$1,265,062 | \$2,595,799 | \$2,595,799 | \$0 | | District-wide security workers (Other positions reclassified to 112 for FY24) |
| 510118 | Parent Facilitators | | | \$0 | | \$810,051 | \$810,051 | \$0 | | District-wide Parent Facilitators (New Object for FY24) |
| 510119 | Para Subs | \$194,387 | \$210,109 | \$193,000 | \$184,601 | \$218,000 | \$218,000 | \$0 | | Supplemental Paras required for the Special Education Program |
| 510120 | Temporary Part-Time Salary | \$1,822,562 | \$1,956,519 | \$2,237,768 | \$2,271,568 | \$2,386,191 | \$2,231,691 | (\$154,500) | Reallocation of Adult Costs to Fund 2730, includes additional \$45k for MS/HS intramurals | Payments to coaches, athletic officials, extra-curricular advisors, and Adult Education teachers; includes funding for Mental Health Initiative |
| 510121 | Custodial/Mechanical Overtime | \$3,254,315 | \$2,808,182 | \$2,156,000 | \$2,869,298 | \$2,587,827 | \$2,412,827 | (\$175,000) | Reduced overtime for school sponsored events, schedule adjustments | Overtime for Custodial Union members |
| 510122 | Clerical Overtime | \$1,091,908 | \$598,655 | \$226,864 | \$527,530 | \$251,864 | \$251,864 | \$0 | | Overtime for Clerical employees (Security OT reclassified to 124) |
| 510123 | Police and Fire Overtime | \$79,477 | \$89,152 | \$88,408 | \$88,208 | \$89,800 | \$89,800 | \$0 | | Overtime for Police and Fire Department employees due to high school supervision, Adult Education, graduation, and athletic contests |

| | | | | | | | | | | |
|--------|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--|---|
| 510124 | Security Overtime | | \$245,655 | \$287,000 | \$249,216 | \$260,615 | \$260,615 | \$0 | | Overtime for Security workers (New Object for FY24; previously included in 122) |
| | SUBTOTAL - NON-CERTIFIED | \$38,166,952 | \$39,929,881 | \$42,547,209 | \$41,559,419 | \$46,608,065 | \$45,767,348 | (\$840,717) | | |
| | SUBTOTAL (100) | \$175,572,749 | \$182,642,673 | \$187,699,139 | \$187,440,417 | \$196,983,021 | \$194,628,558 | (\$2,354,463) | | |

Board of Education Budget - February 2024

| | BUDGET | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|-----------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---|---|
| | BREAKDOWN CODE | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 200 | Employee Benefits | | | | | | | | | |
| 520201 | Clothing/Tool Allowance | \$155,313 | \$151,757 | \$160,000 | \$159,127 | \$160,000 | \$160,000 | \$0 | | Contractual clothing and tool allowances for district custodians and trade workers |
| 520202 | Health/Hospital Insurance | \$34,635,602 | \$35,067,719 | \$37,831,413 | \$37,672,154 | \$40,540,835 | \$39,500,566 | (\$1,040,269) | Reduction of FTE, reduction of State Partnership Plan Premium | Provides for health benefits for BOE employees including medical, dental, hospitalization, and prescription drugs coverage. |
| 520207 | Social Security | \$4,010,525 | \$4,144,090 | \$4,088,750 | \$4,188,619 | \$4,309,853 | \$4,309,853 | \$0 | | Employer contributions for Social Security and Medicare paid on behalf of certified and non-certified staff |
| 520208 | Unemployment Insurance | \$51,315 | \$51,612 | \$108,000 | \$141,787 | \$100,000 | \$100,000 | \$0 | | Funding for former employees who are eligible for Unemployment Compensation |
| 520215 | Tuition Reimbursement | \$164,615 | \$97,142 | \$171,000 | \$154,434 | \$171,000 | \$171,000 | \$0 | | Based on the contract, partial reimbursement for teachers and administrators above the bachelor level furthering their education |
| 520216 | Childcare Reimbursement | \$30,000 | \$53,340 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | | Contractual reimbursement to teachers of up to \$500 per semester for child care expenditures |
| 520230 | Pension | \$3,870,208 | \$3,681,615 | \$1,980,129 | \$2,204,186 | \$2,095,321 | \$2,345,987 | \$250,666 | Net of city pensions, 401A | Includes pension contribution for Custodians, Paraeducators, Security Guards and BOE CERF employees; estimate from Milliman actuaries |
| 520231 | Other Post Employment Benefits | \$3,339,000 | \$2,659,539 | \$1,675,842 | \$1,593,351 | \$1,742,876 | \$1,608,000 | (\$134,876) | Per Milliman actuary | Funding to cover 100% of "Other Post Employment Benefits" (OPEB) annual cost; estimate from Milliman actuaries |
| 520260 | Worker's Compensation | \$2,189,145 | \$2,410,961 | \$2,653,990 | \$2,653,990 | \$2,600,000 | \$2,506,356 | (\$93,644) | Per city risk | Allocation for Worker's Compensation Insurance; estimate from City OPM |
| SUBTOTAL (200) | | \$48,445,723 | \$48,317,775 | \$48,719,124 | \$48,817,648 | \$51,769,885 | \$50,751,762 | (\$1,018,123) | | |

Board of Education Budget - February 2024

| | BUDGET | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|-----------------------|---|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--|--|
| | BREAKDOWN CODE | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 300 | Educational, Rehabilitative, and Legal Services | | | | | | | | | |
| 530321 | Contracted Services | \$822,054 | \$1,118,325 | \$1,539,109 | \$1,702,812 | \$1,921,476 | \$1,977,776 | \$56,300 | \$110k for RISE, reduction of Big Picture Learning contracted services | Contractors used in the instructional process; and student interns from Sacred Heart University, University of Bridgeport, and Fairfield University. |
| 530322 | Instructional Program Improvement | \$15,000 | \$47,589 | \$15,000 | \$18,900 | \$37,500 | \$37,500 | \$0 | | As of 2020-21, most expenses in this line were moved to other areas of the budget. |
| 530323 | Pupil Services | \$6,197,554 | \$7,034,102 | \$7,154,875 | \$8,168,494 | \$8,154,009 | \$8,154,009 | \$0 | | Outside professional services used by the Special Education Department including payments to Constellation for Physical and Occupational Therapy. |
| 530324 | Legal Services | \$813,130 | \$735,192 | \$750,784 | \$701,148 | \$834,724 | \$855,788 | \$21,064 | | Fees for general and Special Education legal matters. This account includes a Cross-Charge from the City for Corporation Counsel attorneys |
| 530326 | Contracted Svcs - Buildings/Grounds | \$1,855,914 | \$1,609,468 | \$2,100,000 | \$2,214,581 | \$2,931,750 | \$2,331,750 | (\$600,000) | Delay of state mandated HVAC assessments | Includes inspections, fire/security alarm monitoring, preventative maintenance, part-time custodians |
| 530330 | Other Professional and Technical Svcs | \$66,250 | \$64,759 | \$59,264 | \$98,166 | \$161,450 | \$161,450 | \$0 | | Funding for transportation consultants and college and career counseling |
| SUBTOTAL (300) | | \$9,769,902 | \$10,609,435 | \$11,619,032 | \$12,904,101 | \$14,040,909 | \$13,518,273 | (\$522,636) | | |

Board of Education Budget - February 2024

| BUDGET | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description | |
|-----------------------|------------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|------------------|----------------------------------|---|
| BREAKDOWN CODE | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | | |
| 400 | Building Upkeep and Repairs | | | | | | | | | |
| 540411 | Electricity - Non-heat | \$3,232,244 | \$3,423,371 | \$3,544,411 | \$3,543,685 | \$3,988,188 | \$4,717,188 | \$729,000 | Based on new Eversource rates | Electricity at all BOE facilities |
| 540412 | Gas - Non-heat | \$0 | \$105,365 | \$0 | \$0 | \$0 | \$0 | \$0 | | Gas used for non-heating purposes such as Food Services. For 2024-25 the cost will be absorbed by the Food Service fund. |
| 540413 | Water | \$314,014 | \$406,096 | \$392,519 | \$383,659 | \$432,753 | \$432,753 | \$0 | | Water usage at all BOE facilities |
| 540420 | Repair, Maintenance, and Cleaning | \$3,614,832 | \$3,923,336 | \$2,481,438 | \$2,916,466 | \$2,701,666 | \$2,881,666 | \$180,000 | Reallocated from Custodial wages | Maintenance related charges for HVAC, elevator, and other outside services and Information Technology. |
| 540440 | Rentals | \$405,212 | \$318,593 | \$333,448 | \$314,090 | \$400,755 | \$400,755 | \$0 | | Musical instrument rentals and rental of Old Town Hall building for the Adult Education Program; maintenance equipment and portable classrooms leases |
| 540450 | Construction Service | \$1,234,439 | \$1,315,966 | \$1,207,440 | \$1,126,846 | \$1,257,085 | \$1,257,085 | \$0 | | Minor classroom and computer lab alterations plus principal and interest payments due to EID funding; and minor facility constructions |
| 540452 | Grounds Maintenance | \$553,858 | \$857,122 | \$380,700 | \$405,418 | \$411,156 | \$411,156 | \$0 | | Fertilizer, topsoil, and supplies to keep fields in usable condition |
| SUBTOTAL (400) | | \$9,354,599 | \$10,349,849 | \$8,339,956 | \$8,690,164 | \$9,191,603 | \$10,100,603 | \$909,000 | | |

Board of Education Budget - February 2024

| BUDGET | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description | |
|-----------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---|--|
| BREAKDOWN CODE | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | | |
| 500 | Transportation, Out-of-District Tuition, and Other Services | | | | | | | | | |
| 550510 | Student Transportation Services | \$21,489,534 | \$22,897,838 | \$23,258,161 | \$22,320,087 | \$26,077,018 | \$26,231,518 | \$154,500 | Special Education Out of District estimated increase | Transportation for students in our public and non-public schools from Home-to-School. |
| 550511 | Field Trips | \$234,514 | \$339,447 | \$268,700 | \$287,390 | \$280,900 | \$280,900 | \$0 | | Transportation for school related field trips |
| 550520 | Insurance Allocation | \$1,735,591 | \$2,145,860 | \$2,727,770 | \$2,727,770 | \$3,500,000 | \$3,206,972 | (\$293,028) | Per city risk | Allocation for Property, General Liability, Automobile, and Sports Insurance; estimate from City OPM |
| 550530 | Telephone | \$350,930 | \$344,431 | \$364,597 | \$348,472 | \$350,000 | \$350,000 | \$0 | | Telephone expenditures including reimbursement to administrators for personal use of cell phones, cellular, fax, data lines, and maintenance service |
| 550531 | Postage | \$104,068 | \$41,719 | \$131,801 | \$59,500 | \$90,600 | \$90,600 | \$0 | | Postage for schools and Central Office mailings |
| 550540 | Advertising | \$30,275 | \$42,698 | \$37,500 | \$31,419 | \$58,500 | \$58,500 | \$0 | | Recruitment of personnel, bid advertisement, and the magnet school lottery |
| 550541 | Recruitment and Retention | \$28,222 | \$46,476 | \$75,000 | \$61,549 | \$75,000 | \$75,000 | \$0 | | Used by the HR Dpt. to recruit "the best and the brightest" teachers to the district; plus retirement dinner and teacher of the year |
| 550550 | Printing | \$641,581 | \$685,946 | \$698,916 | \$670,907 | \$693,387 | \$693,387 | \$0 | | Cost for district-wide copiers and print shop equipment plus outside printing |
| 550560 | Tuitions | \$15,659,085 | \$16,020,358 | \$17,775,632 | \$17,390,386 | \$18,705,975 | \$19,155,975 | \$450,000 | Based on re-evaluation of projected costs and available state grant revenue in FY25 | Tuition payments to public and private facilities providing instructional services to Special Education students whose needs cannot be met within the local school system. |
| 550580 | Professional Development | \$76,508 | \$186,896 | \$232,000 | \$228,750 | \$217,114 | \$208,114 | (\$9,000) | | Monies required for staff attendance at conferences, out-of-district and in-district workshops |
| 550581 | In-District Travel | \$15,257 | \$24,511 | \$11,000 | \$11,037 | \$22,750 | \$13,750 | (\$9,000) | | Provides reimbursement for travel by district employees; Per-mile reimbursement is calculated at the IRS rate |
| 550590 | Other Purchased Services | \$606,057 | \$623,033 | \$588,705 | \$617,583 | \$592,125 | \$592,125 | \$0 | | District-wide internet services and a payment to the buildings from the school lunch fund per the MOU with the PTO |
| SUBTOTAL (500) | | \$40,971,622 | \$43,399,213 | \$46,169,782 | \$44,754,850 | \$50,663,369 | \$50,956,841 | \$293,472 | | |

Board of Education Budget - February 2024

| BUDGET | | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|-----------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|--|
| BREAKDOWN CODE | | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 600 | Supplies, Materials, and Heating Fuels | | | | | | | | | |
| 560611 | Instructional Supplies | \$2,012,129 | \$2,066,466 | \$2,377,760 | \$2,164,657 | \$2,836,728 | \$2,836,728 | \$0 | | Instructional Supplies for Pre-Kindergarten-Grade 12 and Sp. Ed. used in the classroom |
| 560613 | Maintenance Supplies | \$424,542 | \$396,351 | \$445,576 | \$425,930 | \$481,222 | \$481,222 | \$0 | | Maintenance related supplies used by the district's Trade Workers and Custodians |
| 560621 | Gas Heat | \$1,628,536 | \$1,874,815 | \$2,235,603 | \$2,150,510 | \$2,052,377 | \$2,052,377 | \$0 | | Gas heat in BOE facilities |
| 560624 | Oil Heat | \$65,255 | \$12,851 | \$7,400 | \$6,990 | \$15,000 | \$15,000 | \$0 | | Oil heat in BOE facilities |
| 560626 | Gasoline | \$35,698 | \$28,370 | \$45,583 | \$38,194 | \$40,750 | \$40,750 | \$0 | | Includes cost of gasoline for maintenance vehicles and district service vehicles |
| 560629 | Bus Fuel | \$804,541 | \$1,071,138 | \$1,224,500 | \$1,207,000 | \$1,162,500 | \$1,162,500 | \$0 | | Bus fuel for all of the district's buses |
| 560641 | Texts/Workbooks | \$226,274 | \$335,867 | \$812,169 | \$919,518 | \$772,443 | \$712,193 | (\$60,250) | SRBI software costs moved to Alliance | Replacement of classroom text and curriculum pilots |
| 560642 | Library Books/Periodicals | \$47,447 | \$27,210 | \$58,638 | \$48,684 | \$40,726 | \$40,726 | \$0 | | Purchase of PreKindergarten-Grade 12 library books |
| 560643 | Software | \$1,579,727 | \$1,583,701 | \$2,181,675 | \$2,329,576 | \$2,116,485 | \$1,869,485 | (\$247,000) | SRBI software costs moved to Alliance, add'l \$50k for Microsoft 365 integration | Purchase of media technology and software; for online world language training, mClass, Naviance and Adobe Creative Cloud software. |
| 560690 | Office Supplies | \$144,932 | \$119,898 | \$147,168 | \$151,826 | \$148,638 | \$148,638 | \$0 | | Supplies for building and central administration |
| 560691 | Other Supplies | \$256,238 | \$206,641 | \$249,435 | \$256,549 | \$211,000 | \$211,000 | \$0 | | Miscellaneous supplies used by the district |
| SUBTOTAL (600) | | \$7,225,319 | \$7,723,308 | \$9,785,507 | \$9,699,434 | \$9,877,869 | \$9,570,619 | (\$307,250) | | |

Board of Education Budget - February 2024

| BUDGET | | 2021-22 | 2022-23 | 2023-24 | 2023-24 | 2024-25 | 2024-25 | Current vs. | Notes | Object Description |
|-----------------------|-----------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|-------------|-------|--|
| BREAKDOWN CODE | | Actual | Actual | Budget | Projection* | Budget Current | Budget Proposed | Proposed | | |
| 700 | Equipment | | | | | | | | | |
| 570730 | Instructional Equipment | \$654,378 | \$429,042 | \$392,213 | \$471,311 | \$366,534 | \$366,534 | \$0 | | Pre-Kindergarten-Grade 12 and Special Education instructional equipment with a value of \$1,000 or more and a useful life greater than one year including classroom furniture, computer hardware, and maintenance related equipment. |
| 570739 | Non-Instructional Equipment | \$383,048 | \$369,850 | \$666,740 | \$558,781 | \$667,500 | \$667,500 | \$0 | | Non-Instructional equipment at all schools and central office locations including office furniture and athletic equipment |
| SUBTOTAL (700) | | \$1,037,426 | \$798,892 | \$1,058,953 | \$1,030,092 | \$1,034,034 | \$1,034,034 | \$0 | | |

| | | | | | | | | | | |
|-----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|--|--|
| 800 | Dues and Fees | | | | | | | | | |
| 580890 | Dues and Fees | \$126,956 | \$154,007 | \$171,403 | \$219,139 | \$177,066 | \$177,066 | \$0 | | Expenditures for professional organizations or associations for individuals, schools, or district-wide programs including: CABA, CES, CAPSS, CAUS, CASBO, CASPA. |
| SUBTOTAL (800) | | \$126,956 | \$154,007 | \$171,403 | \$219,139 | \$177,066 | \$177,066 | \$0 | | |

| | | | | | | | | | | |
|-------------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|--|
| TOTAL OPERATING BUDGET | | \$292,504,296 | \$303,995,152 | \$313,562,896 | \$313,555,845 | \$333,737,756 | \$330,737,756 | (\$3,000,000) | | |
|-------------------------------|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|--|