

**SHARON BOARD OF EDUCATION SPENDING PLAN**

**DRAFT FOR TOWN VOTE JUNE 7, 2023**

**2023-2024**

**Sharon Board of Education**

**Doug Cahill, Chairperson**

**Monica Connor**

**Deborah Rathbun**

**Anne Vance**

**Plamen Petkov**

**Mandy Thompson**

**Kitty Visconti**

**Lisa Carter, Superintendent of Schools**

**Carol Tomkalski, Principal**

**The mission of Sharon Center School is to engage students in academic pursuits that result in the highest level of achievement and in the motivation for life-long learning.**

**Our students will grow in a safe and secure school community where we promote the individuality and unique talents of each student and the importance of responsibility, integrity, and teamwork.**

## BUDGET RATIONALE 2023-2024

**Line 1 - 111-1101 Teachers**

Represents a contractual 3.97% salary increase for 2023-2024. This line represents 18 teaching positions, one in-house substitute and one counselor. This is year one of a three-year contract. Severance pay and a salary lane change (BA to MA) is reflected in this increase.

**Line 2 - 111-1102 Remedial Instruction**

Response to Intervention and Scientifically Research Based Intervention is a federal and state initiative to support the growth of students and limit the over identification of Special Education students. Under this initiative all students performing below grade level in mathematics, language arts or behavior receives small group or individual intervention instruction. The dollar amount in this line represents the salary, and administrative fees, minus the anticipated Local Educational Assistance grant.

**Line 3 - 111-1104 Extra Pay for Extra Duty**

This is payment for our after school study center four days a week, Regional Band and Chorus, jazz band, marching band, yearbook advisor, drama, Sharon Scribe, and Student Council advisor. Nature's Classroom, Ropes and 8<sup>th</sup> grade class trip chaperones, head teacher, Everybody Wins, Quiz Bowl, ski club coordinator and Instructional Coach are included in this line. Increase due to contractual agreement.

**Line 4 - 111-1106 Special Programs**

This line includes the back to school bash, special programs for students, and tutoring for students. The Experiential Learning Program has been added to this line (\$29,000). The purpose of this program is for Sharon Center School to be a full service educational center that provides wrap around services for a variety of ages.

**Line 5 - 111-2410 Principal**

**Line 6 - 120-1101 Substitutes**

The rate for substitutes is \$110.00/day. Days represent: personal business, personal illness, family illness, bereavement, professional days, approved maternity and parenting leaves.

**Line 7 - 112-2112 Teacher Assistants – One Library and One K-8 classroom assistant (one classroom assistant position has been eliminated)**

**Line 8 - 112-2114 Computer Technologist – position eliminated**

**Line 9 - 112-2134 School Nurse**

**Line 10 - 112-2312 Board Clerk – position being adjusted to meet current needs. This line includes \$15,000 severance pay for the current board clerk who is retiring effective June 30, 2023.**

**Line 11 - 112-2411 Two Secretaries**

**Line 12 - 112-2413 Substitute Stipend – Work done outside of the regular work day to obtain substitutes for certified and classified staff.**

**Line 13 - 112-2610 Head Custodian and Two Assistant Custodians**

**Line 14 - 113-2610 Custodial Overtime**

**Line 15 - 120-2111 Teacher Assistant Substitutes**

**Line 16 - 120-2134 School Nurse Substitutes**

**Line 17 - 120-2410 Office Substitutes**

**Line 18 - 120-2620 Custodial Substitutes**

Line	Number	Account Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budgeted	2022-2023 Estimated	2023-2024 Proposed	Amount	Percentage
<b>SERIES 100 SALARIES</b>									
1)	111-1101	Teachers	\$1,502,878	\$1,497,738	\$1,556,321	\$1,561,321	\$1,643,203	\$86,882	5.58%
2)	111-1102	Remedial Instruction	\$67,846	\$6,848	\$67,780	\$67,780	\$69,482	\$1,702	2.51%
3)	111-1104	Extra Pay for Extra Duty	\$32,342	\$23,360	\$34,869	\$29,599	\$38,071	\$3,202	9.18%
4)	111-1106	Special Programs	\$6,961	\$14,211	\$6,961	\$6,961	\$35,961	\$29,000	416.61%
5)	111-2410	Principal	\$141,834	\$146,798	\$157,020	\$144,520	\$129,000	-\$28,020	-17.84%
6)	120-1101	Substitutes	<u>\$38,500</u>	<u>\$5,665</u>	<u>\$38,500</u>	<u>\$38,500</u>	<u>\$38,500</u>	\$0	0.00%
	<b>Subtotal:</b>	<b>Certified Staff</b>	<b>\$1,790,361</b>	<b>\$1,694,620</b>	<b>\$1,861,451</b>	<b>\$1,848,681</b>	<b>\$1,954,217</b>	<b>\$92,766</b>	<b>4.98%</b>
7)	112-2112	Teacher Assistants	\$80,183	\$93,370	\$79,764	\$79,764	\$57,985	-\$21,779	-27.30%
8)	112-2114	Computer Technologist	\$56,374	\$62,381	\$60,103	\$60,103	\$0	-\$60,103	-100.00%
9)	112-2134	School Nurse, R.N.	\$53,496	\$58,052	\$57,030	\$57,030	\$59,311	\$2,281	4.00%
10)	112-2312	Board Clerk	\$48,296	\$51,420	\$51,487	\$51,487	\$45,000	-\$6,487	-12.60%
11)	112-2411	Secretaries	\$105,446	\$108,517	\$112,434	\$112,434	\$115,769	\$3,335	2.97%
12)	112-2413	Substitute Stipend	\$4,751	\$4,917	\$7,500	\$7,500	\$7,800	\$300	4.00%
13)	112-2610	Head Custodian/Assistant Custodians	\$168,293	\$164,864	\$175,635	\$175,635	\$182,660	\$7,025	4.00%
14)	113-2610	Custodial Overtime	\$6,986	\$13,025	\$6,987	\$6,987	\$7,197	\$210	3.00%
15)	120-2111	Teacher Assistant Substitutes	\$2,000	\$385	\$2,000	\$2,000	\$2,000	\$0	0.00%
16)	120-2134	School Nurse Substitutes	\$2,000	\$1,593	\$2,000	\$2,000	\$2,000	\$0	0.00%
17)	120-2410	Office Substitutes	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
18)	120-2620	Custodial Substitutes	<u>\$4,000</u>	<u>\$1,593</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$4,000</u>	\$0	0.00%
	<b>Subtotal:</b>	<b>Classified Staff</b>	<b>\$532,825</b>	<b>\$560,117</b>	<b>\$559,940</b>	<b>\$559,940</b>	<b>\$484,722</b>	<b>-\$75,218</b>	<b>-13.43%</b>
	<b>TOTAL 100 SERIES</b>		<b>\$2,323,186</b>	<b>\$2,254,737</b>	<b>\$2,421,391</b>	<b>\$2,408,621</b>	<b>\$2,438,939</b>	<b>\$17,548</b>	<b>0.72%</b>

## INSURANCES:

### **Line 19 - 210-1101 Health/Dental Insurance**

The Board will offer one insurance plan for certified staff, the Connecticut Partnership Plan 2.0. Current estimated increase for 2023-24 is 10% (as of February 1, 2023). The cost share for certified employees will be 18.5%. The classified staff Anthem (HSA) estimated is an increase of 13% (as of January 18, 2023). The cost share has been deducted and the cost for Sections 125 (cafeteria plan) and 105 (over 65) management fees has been included in this line. The certified staff are on the Cigna dental plan with the State Partnership, anticipated 3% increase as of January 26, 2023. The cost share for certified will be 21.5%. The classified staff will remain on the MetLife Dental with a 0% increase.

### **Line 20- 220-2100 Social Security /Medicare**

This line reflects the social security portion (6.2%) of all eligible wages. This includes all substitutes, classified, and extra pay for extra duty salaries. This line includes the Medicare portion (1.45%) of all eligible wages (teachers hired after 1986, all substitutes, classified, and extra pay for extra duty).

### **Line 21 - 230-2100 Pension Plan - Classified Staff**

Pension plan covers classified staff after one full year of employment. This budget amount is 7% of base salaries, administration fee.

### **Line 22 - 231-2410 Annuity Principal**

### **Line 23 - 240-1101 Reimbursement Graduate Credits**

### **Line 24- 250-2310 Unemployment Compensation**

### **Line 25- 260-2310 Worker's Compensation**

This is the school's share of a municipal policy which includes the Town of Sharon and Sharon Center School. Our policy is with CIRMA. There is a 3% increase plus exposure over 2022-2023 cost.

### **Line 26 - 270-1100 Life Insurance**

Contract negotiated by Region One and provided by MetLife, 0% increase.

Line	Number	Account Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budgeted	2022-2023 Estimated	2023-2024 Proposed	Amount	Percentage
<b><u>SERIES 200 BENEFITS</u></b>									
19)	210-1101	Health/Dental Insurance	\$709,677	\$568,424	\$733,255	\$733,255	\$705,449	-\$27,806	-3.79%
20)	220-2100	Social Security/Medicare	\$73,816	\$73,892	\$77,597	\$77,597	\$70,923	-\$6,674	-8.60%
21)	230-2100	Pension Plan, Classified	\$39,816	\$32,423	\$40,728	\$40,728	\$32,380	-\$8,348	-20.50%
22)	231-2410	Annuity - Principal	\$3,546	\$4,404	\$0	\$0	\$0	\$0	0.00%
23)	240-1101	Reimbursement Graduate Credits	\$1,800	\$4,284	\$5,000	\$1,785	\$5,000	\$0	0.00%
24)	250-2310	Unemployment Compensation	\$1,000	\$47	\$1,000	\$100	\$1,000	\$0	0.00%
25)	260-2310	Workers Compensation	\$13,842	\$15,757	\$16,225	\$15,879	\$16,712	\$487	3.00%
26)	270-1100	Life Insurance	<u>\$4,589</u>	<u>\$4,415</u>	<u>\$4,720</u>	<u>\$4,720</u>	<u>\$4,227</u>	-\$493	-10.44%
<b>TOTAL 200 SERIES</b>			<b>\$848,086</b>	<b>\$703,646</b>	<b>\$878,525</b>	<b>\$874,064</b>	<b>\$835,692</b>	<b>-\$42,833</b>	<b>-4.88%</b>

**PURCHASED SERVICES:**

- Line 27- 310-2310 Board of Education Inservice** – Professional development opportunities for board members.
- Line 28 – 320-1100 Art Enrichment** – This line includes both indoor and outdoor mural projects, repairs to the Phoenix sculpture and the addition of other art decor as well as opportunities to build a stronger connection between our students and the community at large. This line covers costs for artists, materials, and any extra curricular activities related to these enrichment opportunities that students and staff are involved in.
- Line 29- 321-1001 Assemblies & Student Activities**  
Funding for Nature’s Classroom Grades 5-8, assemblies and student activities are included in this line.
- Line 30 – 321-2225 Licenses** - Google and website hosting.
- Line 31- 322-2213 In-service & Curriculum Development/ Staff Training**  
School wide professional development: includes conferences, workshops, presenters, and texts to support curriculum and to comply with state and federal initiatives. Teachers are required to participate in ongoing professional development opportunities.
- Line 32- 322-2823 Public Relations**
- Line 33 – 323-1005 Middle School Sports and Activity Program** – Soccer, basketball, softball, baseball, cross country, possible ski, art garage and robotics.  
Collaborative with other regional schools.
- Line 34- 330-2132 School Physician**
- Line 35- 330-2311 Legal & Negotiation Fees, Contracts**
- Line 36 -330-2516 Audit ED 001 Report, Cafeteria and all audit expenses**
- Line 37- 340-2210 Technology Support Services** – Datahal (\$1000 per month) – off site network health monitoring and \$29,000 for block hours. We are charged \$5,280 per year for Connecticut Education Network (CEN) our internet provider.
- Line 38- 411-2620 Water and Sewage** - Water/sewer based on rate from the Town. No increase.
- Line 39- 420-2600 Cleaning Services** - This line includes cleaning of the furnaces.
- Line 40- 421-2620 Refuse Removal – Recycling** – 4%
- Line 41- 424-2620 Upkeep of Grounds/Bldg.** - Fuel for tractor/mower and buffer, ice/snow melt, playgrounds, trimming trees, mulch, gardens and snow plowing.
- Line 42- 430-2000 Service Office, AV, and Musical Equipment** – Repairs to all equipment.
- Line 43- 430-2600 Building Repairs**  
Routine repairs, maintenance contracts for: copiers, Fire Control, elevator, boilers, DSE Security, Brass City Alarm, Hartford Sprinkler, fuel tank testing, and library equipment (for all contracts \$29,622). Carpeting – \$29,725 (7 classrooms, lower hallway)
- Line 44- 430-2610 Emergency** - Used for unanticipated building repairs.
- Line 45- 430-2621 Scheduled Painting** – primary hallway and library
- Line 46- 430-2622 Asbestos Removal and Management Plan** - Inspections are required annually. This is not a plan year.

Line	Number	Account Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budgeted	2022-2023 Estimated	2023-2024 Proposed	Amount	Percentage
<b><u>SERIES 300 PURCHASED SERVICES</u></b>									
27)	310-2310	Board of Education Inservice	\$750	\$1,605	\$750	\$1,500	\$1,200	\$450	60.00%
28)	320-1100	Art Enrichment	\$0	\$0	\$0	\$0	\$10,000	\$10,000	100.00%
29)	321-1001	Assemblies & Student Activities	\$15,428	\$6,819	\$15,428	\$15,428	\$20,170	\$4,742	30.74%
30)	321-2225	Licenses	\$12,600	\$2,900	\$7,054	\$5,340	\$7,654	\$600	8.51%
31)	322-2213	In-service/Curriculum Dev., Staff Training	\$19,777	\$15,971	\$14,777	\$14,777	\$18,777	\$4,000	27.07%
32)	322-2823	Public Relations	\$1,000	\$2,228	\$1,000	\$1,000	\$1,000	\$0	0.00%
33)	323-1005	Middle School Sports & Act. Program	\$18,933	\$11,208	\$13,825	\$12,104	\$14,275	\$450	3.25%
34)	330-2132	School Physicians	\$600	\$1,250	\$1,200	\$1,250	\$1,250	\$50	4.17%
35)	330-2311	Legal & Negotiation Fees, Contracts	\$5,000	\$0	\$15,000	\$5,000	\$5,000	-\$10,000	-66.67%
36)	330-2516	Audit ED 001 Report , Cafeteria,all audits	\$5,000	\$4,750	\$5,000	\$5,000	\$5,000	\$0	0.00%
37)	340-2210	Technology Support Services	<u>\$15,000</u>	<u>\$18,480</u>	<u>\$18,672</u>	<u>\$18,680</u>	<u>\$46,280</u>	\$27,608	147.86%
<b>TOTAL 300 SERIES</b>			<b>\$94,088</b>	<b>\$65,211</b>	<b>\$92,706</b>	<b>\$80,079</b>	<b>\$130,606</b>	\$37,900	40.88%
<b><u>SERIES 400</u></b>									
38)	411-2620	Water and Sewage	\$8,480	\$6,630	\$8,480	\$6,559	\$8,480	\$0	0.00%
39)	420-2600	Cleaning Services	\$2,500	\$1,444	\$2,500	\$2,320	\$2,500	\$0	0.00%
40)	421-2620	Refuse Removal - Recycling	\$5,826	\$5,915	\$5,369	\$5,369	\$5,561	\$192	3.58%
41)	424-2620	Upkeep of Grounds/Building	\$32,578	\$43,307	\$35,918	\$38,418	\$39,118	\$3,200	8.91%
42)	430-2000	Service Office, A.V.,Music Equip.	\$7,867	\$10,028	\$7,867	\$7,867	\$7,867	\$0	0.00%
43)	430-2600	Building Repairs	\$234,524	\$433,376	\$131,580	\$131,500	\$59,347	-\$72,233	-54.90%
44)	430-2610	Emergency	\$10,000	\$41,281	\$10,000	\$20,873	\$10,000	\$0	0.00%
45)	430-2621	Scheduled Painting	\$15,000	\$25,813	\$48,620	\$48,620	\$32,750	-\$15,870	-32.64%
46)	430-2622	Asbestos Removal/Mgmt. Plan/Testing	<u>\$800</u>	<u>\$850</u>	<u>\$560</u>	<u>\$560</u>	<u>\$560</u>	\$0	0.00%
<b>TOTAL 400 SERIES</b>			<b>\$317,575</b>	<b>\$568,644</b>	<b>\$250,894</b>	<b>\$262,086</b>	<b>\$166,183</b>	-\$84,711	-33.76%

- Line 47 - 510-2700 All-Star Bus Contract** – Year five of a five year contract, increase of 3% for this year. This includes Sharon Center School, HVRHS, Oliver Wolcott and Explorations daily transportation to and from school, three (3) buses.
- Line 48 - 510-2790 School Class Trips** – 3% increase
- Line 49 - 520-2620 Multi-peril Insurance**
- Line 50 - 521-2620 Student Athletic Insurance** - Covers student athletic insurance, billed through Region One. (Interscholastic Sports)
- Line 51 - 530-2410 Postage**
- Line 52 - 531-2410 Telephone**
- Line 53 - 540-2310 Advertising** - Invitations to bid, notices to newspapers and help wanted advertising.
- Line 54 - 550-2540 Printing**
- Line 55 - 560-1401 Summer School**
- Line 56 - 580-1101 Staff Travel** - Professional Memberships, Conferences for all staff members.
- Line 57 - 590-2540 Technology**
- Line 58- 610-1101 Classroom Supplies**
- Line 59 - 610-1102 Art Supplies**
- Line 60 - 610-1103 Music Supplies**
- Line 61 - 610-1104 Physical Education Supplies**
- Line 62 - 610-1105 Test Materials** - Diagnostic achievement testing materials.
- Line 63 - 610-1106 Consumable Workbooks** - Handwriting, math, and spelling. Subscriptions to classroom magazines are included in this line.
- Line 64 - 610-2134 Medical Supplies**
- Line 65 - 610-2223 Audio Visual**
- Line 66 - 610-2224 Computer Applications** – Software applications, regional applications and web based support renewals.
- Line 67 - 610-2410 Office Supplies**
- Line 68- 612-2410 Graduation Supplies & Awards** – Flowers, awards, reception costs, tassels, and diplomas. Tent for outdoor graduation.
- Line 69 - 613-2620 Custodial Supplies** – increased cost of supplies
- Line 70 - 613-2621 Building Maintenance** – Air filters (\$2,500), routine plumbing and heating maintenance, ballasts and bulbs.
- Line 71 - 622-2620 Electricity** - Contract negotiated by Region One.
- Line 72 - 624-2620 Heating Fuel** - Contract negotiated by Region One and provided by East River. Our anticipated usage is 15,000 gallons at \$3.10 per gallon.
- Line 73 - 624-2621 Diesel Fuel for buses** - Contract negotiated by Region One and provided by East River. Diesel fuel estimated at 6,800 gallons at \$3.60 per gallon.
- Line 74 - 640-1101 Textbooks** - Items in this line represent textbooks and online support for all academic areas.
- Line 75 - 640-2222 Library Books** – K to 8, all reading levels
- Line 76 - 641-2222 Library Supplies** – Library supplies and on-line database (E Library) for periodicals and transcripts.

Line	Number	Account Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budgeted	2022-2023 Estimated	2023-2024 Proposed	Amount	Percentage
<b><u>SERIES 500</u></b>									
47)	510-2700	All-Star Bus Contract	\$242,698	\$184,787	\$193,104	\$193,104	\$198,899	\$5,795	3.00%
48)	510-2790	School Class Trips	\$17,925	\$2,238	\$17,925	\$14,925	\$18,373	\$448	2.50%
49)	520-2620	Multi-peril Insurance	\$34,083	\$32,424	\$32,379	\$32,379	\$33,350	\$971	3.00%
50)	521-2620	Student Athletic Insurance	\$400	\$387	\$400	\$0	\$400	\$0	0.00%
51)	530-2410	Postage	\$2,500	\$77	\$2,500	\$2,500	\$2,500	\$0	0.00%
52)	531-2410	Telephone	\$11,903	\$13,754	\$13,903	\$14,200	\$14,640	\$737	5.30%
53)	540-2310	Advertising - Help Wanted,Bids,Bd of Ed.	\$585	\$9,880	\$500	\$0	\$500	\$0	0.00%
54)	550-2540	Printing-Graduation prog.,diplomas etc.	\$1,200	\$313	\$1,200	\$2,500	\$1,200	\$0	0.00%
55)	560-1401	Summer School-Remedial	\$500	\$301	\$1,500	\$4,645	\$11,500	\$0	0.00%
56)	580-1101	Staff Travel, Prof. Memb. & Conf.-All Staff	\$8,250	\$1,454	\$6,250	\$6,250	\$6,250	\$0	0.00%
57)	590-2540	Technology	<u>\$39,475</u>	<u>\$61,760</u>	<u>\$39,475</u>	<u>\$39,475</u>	<u>\$39,475</u>	\$0	0.00%
<b>TOTAL 500 SERIES</b>			<b>\$359,519</b>	<b>\$307,375</b>	<b>\$319,136</b>	<b>\$309,978</b>	<b>\$327,087</b>	<b>\$7,951</b>	<b>2.49%</b>
<b>TOTAL - PURCHASED SERVICES</b>			<b>\$771,182</b>	<b>\$941,230</b>	<b>\$662,736</b>	<b>\$652,143</b>	<b>\$623,876</b>	<b>-\$38,860</b>	<b>-5.86%</b>
<b><u>SERIES 600 SUPPLIES</u></b>									
58)	610-1101	Classroom Supplies	\$29,400	\$17,733	\$31,400	\$31,400	\$31,400	\$0	0.00%
59)	610-1102	Art Supplies	\$3,150	\$3,073	\$3,150	\$3,150	\$3,150	\$0	0.00%
60)	610-1103	Music Supplies	\$3,150	\$2,639	\$3,150	\$3,150	\$3,150	\$0	0.00%
61)	610-1104	Physical Education Supplies	\$3,150	\$3,585	\$3,150	\$3,150	\$3,150	\$0	0.00%
62)	610-1105	Test Materials: Diagnostic Achievement	\$1,000	\$2,207	\$1,200	\$1,100	\$1,200	\$0	0.00%
63)	610-1106	Consumable Workbooks	\$5,000	\$5,074	\$5,000	\$4,743	\$5,000	\$0	0.00%
64)	610-2134	Medical Supplies	\$2,000	\$1,523	\$2,000	\$2,000	\$2,000	\$0	0.00%
65)	610-2223	Audio Visual Materials	\$2,500	\$933	\$2,500	\$2,500	\$2,500	\$0	0.00%
66)	610-2224	Computer Applications	\$37,850	\$45,496	\$53,941	\$54,941	\$49,235	-\$4,706	-8.72%
67)	610-2410	Office Supplies	\$8,250	\$15,994	\$8,250	\$8,250	\$8,250	\$0	0.00%
68)	612-2410	Graduation Supplies & Awards	\$2,500	\$4,500	\$2,500	\$2,500	\$4,500	\$2,000	80.00%
69)	613-2620	Custodial Supplies	\$31,845	\$31,869	\$33,784	\$33,784	\$33,784	\$0	0.00%
70)	613-2621	Building Maintenance	\$35,312	\$34,764	\$34,763	\$34,763	\$34,763	\$0	0.00%
71)	622-2620	Electricity	\$72,339	\$69,746	\$84,339	\$64,339	\$92,339	\$8,000	9.49%
72)	624-2620	Heating Fuel	\$30,450	\$79,516	\$42,150	\$61,924	\$46,500	\$4,350	10.32%
73)	624-2621	Diesel Fuel	\$22,550	\$27,311	\$19,448	\$33,719	\$24,480	\$5,032	25.87%
74)	640-1101	Textbooks	\$13,000	\$8,516	\$7,500	\$11,167	\$10,500	\$3,000	40.00%
75)	640-2222	Library Books	\$8,440	\$9,965	\$8,440	\$8,440	\$8,440	\$0	0.00%
76)	641-2222	Library: Supplies/Periodicals/Newspapers	<u>\$4,500</u>	<u>\$3,761</u>	<u>\$4,500</u>	<u>\$4,500</u>	<u>\$4,500</u>	\$0	0.00%
<b>TOTAL 600 SERIES</b>			<b>\$316,386</b>	<b>\$368,205</b>	<b>\$351,165</b>	<b>\$369,520</b>	<b>\$368,841</b>	<b>\$17,676</b>	<b>5.03%</b>

**Line 77 - 730-1101 Instructional Equipment**

This line includes \$1,500 for science equipment, \$1,000 for Maker Space, and 2 Promethean Boards \$7,900.

**Line 78 - 730-2520 Non-Instructional Equipment**

**Line 79 - 810-2310 Dues** EdAdvance and CAFE for monitoring policies on the website.

**Line 80 - 930-3100 Transfer to Cafeteria Account** - Board of Education funds that are transferred to the cafeteria account in order to subsidize the program.

**Line 81 - 930-2600 Capital Expense** - This line is increased due to the communication from the State for the Sharon Board of Education to be compliant with the MBR.

**Line 82 - 930-2200 Extended Day/Enrichment**

Line	Number	Account Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budgeted	2022-2023 Estimated	2023-2024 Proposed	Amount	Percentage
<b><u>SERIES 700 PROPERTY</u></b>									
77)	730-1101	Equipment, Instructional	\$1,828	\$5,041	\$25,875	\$24,875	\$10,400	-\$15,475	-59.81%
78)	730-2520	Equipment, Non-instructional	<u>\$908</u>	<u>\$7,383</u>	<u>\$0</u>	<u>\$424</u>	<u>\$0</u>	\$0	0.00%
<b>TOTAL 700 SERIES</b>			<b>\$2,736</b>	<b>\$12,424</b>	<b>\$25,875</b>	<b>\$25,299</b>	<b>\$10,400</b>	<b>-\$15,475</b>	<b>-59.81%</b>
<b><u>SERIES 800 DUES AND FEES</u></b>									
79)	810-2310	Dues and Fees	<u>\$4,238</u>	<u>\$554</u>	<u>\$250</u>	<u>\$2,803</u>	<u>\$2,803</u>	\$2,553	1021.20%
<b>TOTAL 800 SERIES</b>			<b>\$4,238</b>	<b>\$554</b>	<b>\$250</b>	<b>\$2,803</b>	<b>\$2,803</b>	<b>\$2,553</b>	<b>1021.20%</b>
<b><u>SERIES 900 OTHER USES OF FUNDS</u></b>									
80)	930-3100	Transfer Cafeteria	\$27,500	\$25,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
81)	930-2600	Capital Expense	\$50,000	\$50,000	\$117,629	\$0	\$178,775	\$61,146	0.00%
82)	930-2200	Extended Day/Enrichment	<u>\$0</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	\$0	0.00%
<b>TOTAL 900 SERIES</b>			<b>\$77,500</b>	<b>\$75,000</b>	<b>\$172,629</b>	<b>\$55,000</b>	<b>\$233,775</b>	<b>\$61,146</b>	<b>35.42%</b>
<b>TOTAL SHARON BOARD OF ED.</b>			<b>\$4,343,314</b>	<b>\$4,355,796</b>	<b>\$4,512,571</b>	<b>\$4,387,450</b>	<b>\$4,514,327</b>	<b>\$1,756</b>	<b>0.04%</b>

## PERCENTAGE INCREASE FOR REGIONAL 2023-24 BUDGET

### High School Tuition -

Our percentage decreased from 10.8025% to 9.5710%.

October 2022 HVRHS enrollment was 29 (from 35) Sharon students out of total enrollment of 303 (from 324).

### Pupil Services -

Our percentage decreased from 7.3959% to 6.7960%.

October 2022 Sharon elementary enrollment was 84 students (from 96) out of total enrollment (PK-8) of 1236 (from 1298).

### Administrative Services –

Our percentage decreased from 7.3959% to 6.7960%.

October 2022 Sharon elementary enrollment was 84 students (from 96) out of total enrollment (PK-8) of 1236 (from 1298).

(These percentages are based on October 1, 2022 enrollment figures.)

Note for Pupil Services and Administrative Services: current accounting practice of non-resident faculty/staff students, non-resident pupil service students, and tuition students attending Sharon Center School are not counted in the Blackline report. On October 1, 2021 there were 96 students in seats at Sharon Center School and 96 listed in the Blackline Report.

Line	Number	Account Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budgeted	2022-2023 Estimated	2023-2024 Proposed	Amount	Percentage
83)	560-5201	High School Tuition	\$1,612,327	\$1,364,323	\$1,130,264	\$1,130,264	\$1,020,945	-\$109,319	-9.67%
84)	560-5202	Pupil Services	\$487,864	\$508,957	\$494,233	\$494,233	\$457,607	-\$36,626	-7.41%
85)	560-5203	Administrative Services	<u>\$112,332</u>	<u>\$131,276</u>	<u>\$130,132</u>	<u>\$130,132</u>	<u>\$130,910</u>	<u>\$778</u>	0.60%
		TOTAL REGIONAL BUDGET	\$2,212,523	\$2,004,556	\$1,754,629	\$1,754,629	\$1,609,462	-\$145,167	-8.27%
		TOTAL SHARON BOARD OF EDUCATIO	<u>\$4,343,314</u>	<u>\$4,355,796</u>	<u>\$4,512,571</u>	<u>\$4,387,450</u>	<u>\$4,514,327</u>	<u>\$1,756</u>	0.04%
		GROSS TOTAL COST	\$6,555,837	\$6,360,352	\$6,267,200	\$6,142,079	\$6,123,789	-\$143,411	-2.29%
		GRANTS RECEIVED/ESTIMATED							
		ECS	\$9,960	\$16,193	\$9,960	\$18,677	\$20,433	\$10,473	105.15%
		NET TOTAL	\$6,545,877	\$6,344,159	\$6,257,240	\$6,123,402	\$6,103,356	-\$153,884	-2.46%

Non-recurring account has \$463,120.07 as of February 1, 2023

**Sharon Center School Today – April 14, 2023**

STUDENTS – 100 enrolled in Early Kindergarten through Grade 8  
 41 qualify for free (35) reduced lunch (6) (41%)  
 22 special education students (22%)  
 9 students (7 faculty/staff, 2 Day Care/Town) (9%)  
 6 tuition students (6%)

**FACULTY/STAFF**

20 certified staff  
 1 in-house substitute  
 13 classified staff  
 9 pupil services staff (OT and PT as needed not included in the 9)  
 1 Principal

**PROJECTED ENROLLMENT 2023-2024**

	2022-2023 Current	Number of Sections	2023-2024* Projected	Number of Sections
EK/Kindergarten	16	1	17	1
Grade 1	10	1	9	1
Grade 2	11	1	10	1
Grade 3	7	1	11	1
Grade 4	19	1	7	1
Grade 5	7	1	19	1
Grade 6	15	1	7	1
Grade 7	9	1	15	1
Grade 8	6	1	9	1
Total	100		104	1

2023-2024 Projected Information

\*Estimated

Six teachers in Grades 5-8 for Math, Reading, Writing, Social Studies, Science, and Intervention. Subjects may be split based on student need and scheduling constraints.