

SHARON BOARD OF EDUCATION SPENDING PLAN

APRIL 26, 2024

DRAFT FOR TOWN HEARING 2024-2025

Sharon Board of Education

Doug Cahill, Chairperson

**Nancy Hegy Martin
Plamen Petkov
Kathleen Visconti**

**Dr. Philip B. O'Reilly, Ed. D.
Anne Vance**

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 2024-2025

Line 1 - 111-1101 Teachers

Represents a contractual 3.49% salary increase for 2024-2025. This line represents 17 teaching positions (reduced 1 FTE), one in-house substitute and one counselor. This is year two of a three-year contract.

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 5 to fund the remedial reading position. (Received \$60,065 and estimated \$40,000 in 2024-25).

Line 3 - 111-1104 Extra Pay for Extra Duty

Extra pay extra duty stipends due to contractual agreement.

Line 4 - 111-1106 Special Programs

This line includes the back to school bash, special programs for students and tutoring.

Line 5 - 111-2410 Principal

Line 6 - 120-1101 Substitutes

The rate for substitutes is \$130.00/day. Days represent: personal business, personal illness, family illness, bereavement, professional days, approved maternity and parenting leaves.

Line 7 - 112-2112 Teacher Assistants – Library and K-8 classroom assistant

Line 8 - 112-2114 Computer Technologist – position eliminated

Line 9 - 112-2134 School Nurse

Line 10 - 112-2312 Board Clerk – duties have been divided between secretaries.

Line 11 - 112-2411 Secretaries/Board Clerk

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	2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2023-2024 Estimated	2024-2025 Proposed	Amount	Percentage
SERIES 100 SALARIES									
1)	111-1101	Teachers	\$1,497,738	\$1,546,218	\$1,643,203	\$1,636,377	\$1,587,856	-\$55,348	-3.37%
2)	111-1102	Remedial Instruction	\$6,848	\$26,932	\$69,482	\$69,482	\$61,285	-\$8,197	-11.80%
3)	111-1104	Extra Pay for Extra Duty	\$23,360	\$18,348	\$38,071	\$31,600	\$35,820	-\$2,251	-5.91%
4)	111-1106	Special Programs	\$14,211	\$6,296	\$35,961	\$35,961	\$51,727	\$15,766	43.84%
5)	111-2410	Principal	\$146,798	\$144,520	\$129,000	\$129,000	\$139,000	\$10,000	7.75%
6)	120-1101	Substitutes	<u>\$5,665</u>	<u>\$17,542</u>	<u>\$38,500</u>	\$38,500	<u>\$38,500</u>	<u>\$0</u>	0.00%
	Subtotal:	Certified Staff	\$1,694,620	\$1,759,856	\$1,954,217	\$1,940,920	\$1,914,188	-\$40,029	-2.05%
7)	112-2112	Teacher Assistants	\$93,370	\$78,642	\$57,985	\$57,985	\$60,174	\$2,189	3.78%
8)	112-2114	Computer Technologist	\$62,381	\$58,327	\$0	\$0	\$0	\$0	0.00%
9)	112-2134	School Nurse, R.N.	\$58,052	\$58,629	\$59,311	\$59,311	\$61,683	\$2,372	4.00%
10)	112-2312	Board Clerk	\$51,420	\$52,115	\$45,000	\$17,172	\$0	-\$45,000	-100.00%
11)	112-2411	Secretaries/Board Clerk	\$108,517	\$105,844	\$115,769	\$129,848	\$135,218	\$19,449	16.80%
12)	112-2413	Substitute Stipend	\$4,917	\$7,500	\$7,800	\$7,800	\$4,900	-\$2,900	-37.18%
13)	112-2610	Head Custodian/Assistant Custodians	\$164,864	\$175,099	\$182,660	\$178,068	\$194,355	\$11,695	6.40%
14)	113-2610	Custodial Overtime	\$13,025	\$6,918	\$7,197	\$9,451	\$4,000	-\$3,197	-44.42%
15)	120-2111	Teacher Assistant Substitutes	\$385	\$220	\$2,000	\$0	\$0	-\$2,000	-100.00%
16)	120-2134	School Nurse Substitutes	\$1,593	\$2,144	\$2,000	\$2,000	\$2,000	\$0	0.00%
17)	120-2410	Office Substitutes	\$0	\$105	\$1,000	\$0	\$0	-\$1,000	-100.00%
18)	120-2620	Custodial Substitutes	<u>\$1,593</u>	<u>\$2,098</u>	<u>\$4,000</u>	<u>\$9,451</u>	<u>\$4,000</u>	<u>\$0</u>	0.00%
	Subtotal:	Classified Staff	\$560,117	\$547,641	\$484,722	\$471,086	\$466,331	-\$18,391	-3.79%
	TOTAL 100 SERIES		\$2,254,737	\$2,307,497	\$2,438,939	\$2,412,006	\$2,380,519	-\$58,420	-2.40%

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 2024-25 is 2% (as of March 5, 2024). The cost share for certified employees will be 19%. The classified staff Anthem (HSA) estimated is an increase of 10% (as of January 19, 2024). The cost share has been deducted and the cost for Section 125 (cafeteria plan) management fees have been included in this line. The certified staff are on the Cigna dental plan with the State Partnership, anticipated 3% increase as of January 19, 2024. The cost share for certified will be 22%. 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 2023-2024 cost. This is the last year of a three year agreement.

Line 26 - 270-1100 Life Insurance

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

Line	Number	Account Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2023-2024 Estimated	2024-2025 Proposed	Amount	Percentage
<u>SERIES 200 BENEFITS</u>									
19)	210-1101	Health/Dental Insurance	\$568,424	\$617,960	\$705,449	\$705,449	\$716,959	\$11,510	1.63%
20)	220-2100	Social Security/Medicare	\$73,892	\$72,609	\$70,923	\$70,923	\$72,111	\$1,188	1.68%
21)	230-2100	Pension Plan, Classified	\$32,423	\$35,372	\$32,380	\$29,613	\$34,432	\$2,052	6.34%
22)	231-2410	Annuity - Principal	\$4,404	\$0	\$0	\$0	\$2,780	\$2,780	100.00%
23)	240-1101	Reimbursement Graduate Credits	\$4,284	\$2,909	\$5,000	\$0	\$0	-\$5,000	-100.00%
24)	250-2310	Unemployment Compensation	\$47	\$0	\$1,000	\$100	\$1,000	\$0	0.00%
25)	260-2310	Workers Compensation	\$15,757	\$15,279	\$16,712	\$19,099	\$19,669	\$2,957	17.69%
26)	270-1100	Life Insurance	<u>\$4,415</u>	<u>\$3,946</u>	<u>\$4,227</u>	\$4,227	<u>\$4,227</u>	<u>\$0</u>	0.00%
TOTAL 200 SERIES			\$703,646	\$748,075	\$835,691	\$829,411	\$851,178	\$15,487	1.85%

PURCHASED SERVICES:

Line 27- 310-2310 Board of Education Inservice – Professional development opportunities for board members.

Line 28 – 320-1100 Art Enrichment - due to changes in staff this line is at zero dollars.

Line 29- 321-1001 Assemblies & Student Activities

Funding for whole school educational opportunities, assemblies and activities.

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. Thought Exchange program has been added to this line.

Line 32- 322-2823 Public Relations

Line 33 – 323-1005 Middle School Sports and Activity Program – Regional program.

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 (\$1,030 per month) – off site network health monitoring and \$29,800 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 – no increase this year.

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 \$36,850) and acoustic ceiling \$15,000.

Line 44- 430-2610 Emergency - Used for unanticipated building repairs.

Line 45- 430-2621 Scheduled Painting – Classrooms, exterior and interior door jams.

Line 46- 430-2622 Asbestos Removal and Management Plan - Inspections are required annually. This is a plan year.

Line	Number	Account Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2023-2024 Estimated	2024-2025 Proposed	Amount	Percentage
<u>SERIES 300 PURCHASED SERVICES</u>									
27)	310-2310	Board of Education Inservice	\$1,605	\$1,519	\$1,200	\$1,200	\$1,500	\$300	25.00%
28)	320-1100	Art Enrichment	\$0	\$0	\$10,000	\$10,000	\$0	-\$10,000	-100.00%
29)	321-1001	Assemblies & Student Activities	\$6,819	\$15,044	\$20,170	\$20,170	\$20,857	\$687	3.41%
30)	321-2225	Licenses	\$2,900	\$8,939	\$7,654	\$7,654	\$7,654	\$0	0.00%
31)	322-2213	In-service/Curriculum Dev., Staff Training	\$15,971	\$41,150	\$18,777	\$21,000	\$31,800	\$13,023	69.36%
32)	322-2823	Public Relations	\$2,228	\$1,590	\$1,000	\$1,000	\$1,000	\$0	0.00%
33)	323-1005	Middle School Sports & Act. Program	\$11,208	\$8,913	\$14,275	\$7,887	\$13,606	-\$669	-4.69%
34)	330-2132	School Physicians	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$0	0.00%
35)	330-2311	Legal & Negotiation Fees, Contracts	\$0	\$6,754	\$5,000	\$5,000	\$5,000	\$0	0.00%
36)	330-2516	Audit ED 001 Report , Cafeteria,all audits	\$4,750	\$4,750	\$5,000	\$4,750	\$5,000	\$0	0.00%
37)	340-2210	Technology Support Services	<u>\$18,480</u>	<u>\$17,280</u>	<u>\$46,280</u>	<u>\$46,280</u>	<u>\$46,280</u>	<u>\$0</u>	0.00%
TOTAL 300 SERIES			\$65,211	\$107,189	\$130,606	\$126,191	\$133,947	\$3,341	2.56%
<u>SERIES 400</u>									
38)	411-2620	Water and Sewage	\$6,630	\$6,635	\$8,480	\$6,848	\$8,480	\$0	0.00%
39)	420-2600	Cleaning Services	\$1,444	\$1,156	\$2,500	\$2,500	\$2,500	\$0	0.00%
40)	421-2620	Refuse Removal - Recycling	\$5,915	\$5,608	\$5,561	\$6,403	\$6,561	\$1,000	17.98%
41)	424-2620	Upkeep of Grounds/Building	\$43,307	\$38,404	\$39,118	\$39,118	\$38,518	-\$600	-1.53%
42)	430-2000	Service Office, A.V.,Music Equip.	\$10,028	\$4,908	\$7,867	\$3,000	\$3,000	-\$4,867	-61.87%
43)	430-2600	Building Repairs	\$433,376	\$123,573	\$59,347	\$61,342	\$51,850	-\$7,497	-12.63%
44)	430-2610	Emergency	\$41,281	\$28,243	\$10,000	\$28,000	\$10,000	\$0	0.00%
45)	430-2621	Scheduled Painting	\$25,813	\$59,250	\$32,750	\$32,750	\$32,750	\$0	0.00%
46)	430-2622	Asbestos Removal/Mgmt. Plan/Testing	<u>\$850</u>	<u>\$580</u>	<u>\$560</u>	<u>\$560</u>	<u>\$850</u>	<u>\$290</u>	51.79%
TOTAL 400 SERIES			\$568,644	\$268,357	\$166,183	\$180,521	\$154,509	-\$11,674	-7.02%

- Line 47 - 510-2700 Transportation Contracts** – All-Star is year one of a five year contract, an increase of 9% for this year. This includes Sharon Center School, HVRHS, Oliver Wolcott and Explorations daily transportation to and from school, three (3) buses. EdAdvance student transportation.
- Line 48 - 510-2790 School Class Trips (Buses)**– 9% increase
- Line 49 - 520-2620 Multi-peril Insurance** - 3% - last year of contract. Town handles this contract.
- 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.
- Line 69 - 613-2620 Custodial Supplies** – increased cost of supplies
- Line 70 - 613-2621 Building Maintenance** – Air filters (\$2,500), contractors for plumbing and heating maintenance, repairs.
- 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 \$3.00 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 \$2.95 per gallon.
- Line 74 - 640-1101 Curriculum Instructional Needs** - Items in this line represent textbooks and online support for all academic areas. This line includes the new Science of Reading program that is a five year contract. Cost is \$31,830 and will apply any remaining money from this current line 23-24 budget.
- 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	2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2023-2024 Estimated	2024-2025 Proposed	Amount	Percentage
<u>SERIES 500</u>									
47)	510-2700	Transportation Contracts	\$184,787	\$193,104	\$198,899	\$198,899	\$240,400	\$41,501	20.87%
48)	510-2790	School Class Trips	\$2,238	\$5,273	\$18,374	\$18,374	\$20,028	\$1,654	9.00%
49)	520-2620	Multi-peril Insurance	\$32,424	\$32,406	\$33,350	\$32,449	\$33,423	\$73	0.22%
50)	521-2620	Student Athletic Insurance	\$387	\$100	\$400	\$162	\$400	\$0	0.00%
51)	530-2410	Postage	\$77	\$371	\$2,500	\$2,500	\$2,500	\$0	0.00%
52)	531-2410	Telephone	\$13,754	\$14,743	\$14,640	\$16,009	\$16,104	\$1,464	10.00%
53)	540-2310	Advertising - Help Wanted,Bids,Bd of Ed.	\$9,880	\$241	\$500	\$300	\$500	\$0	0.00%
54)	550-2540	Printing-Graduation prog.,diplomas etc.	\$313	\$507	\$1,200	\$1,200	\$1,200	\$0	0.00%
55)	560-1401	Summer School-Remedial	\$301	\$4,645	\$11,500	\$5,624	\$8,250	-\$3,250	-28.26%
56)	580-1101	Staff Travel, Prof. Memb. & Conf.-All Staff	\$1,454	\$3,450	\$6,250	\$6,250	\$6,250	\$0	0.00%
57)	590-2540	Technology	\$61,760	\$39,647	\$39,475	\$39,475	\$39,475	\$0	0.00%
TOTAL 500 SERIES			\$307,375	\$294,487	\$327,088	\$321,242	\$368,530	\$41,442	12.67%
TOTAL - PURCHASED SERVICES			\$941,230	\$670,033	\$623,877	\$627,954	\$656,986	\$33,109	5.31%
<u>SERIES 600 SUPPLIES</u>									
58)	610-1101	Classroom Supplies	\$17,733	\$29,865	\$31,400	\$31,400	\$31,400	\$0	0.00%
59)	610-1102	Art Supplies	\$3,073	\$3,163	\$3,150	\$3,150	\$3,150	\$0	0.00%
60)	610-1103	Music Supplies	\$2,639	\$1,130	\$3,150	\$3,000	\$3,150	\$0	0.00%
61)	610-1104	Physical Education Supplies	\$3,585	\$3,190	\$3,150	\$3,150	\$3,150	\$0	0.00%
62)	610-1105	Test Materials: Diagnostic Achievement	\$2,207	\$125	\$1,200	\$528	\$1,200	\$0	0.00%
63)	610-1106	Consumable Workbooks	\$5,074	\$7,754	\$5,000	\$4,000	\$5,000	\$0	0.00%
64)	610-2134	Medical Supplies	\$1,523	\$1,996	\$2,000	\$2,000	\$2,000	\$0	0.00%
65)	610-2223	Audio Visual Materials	\$933	\$2,465	\$2,500	\$2,500	\$2,500	\$0	0.00%
66)	610-2224	Computer Applications	\$45,496	\$44,960	\$49,235	\$49,235	\$42,146	-\$7,089	-14.40%
67)	610-2410	Office Supplies	\$15,994	\$10,486	\$8,250	\$7,699	\$8,250	\$0	0.00%
68)	612-2410	Graduation Supplies & Awards	\$4,500	\$3,990	\$4,500	\$4,500	\$4,500	\$0	0.00%
69)	613-2620	Custodial Supplies	\$31,869	\$27,218	\$33,785	\$26,750	\$28,785	-\$5,000	-14.80%
70)	613-2621	Building Maintenance	\$34,764	\$20,451	\$34,763	\$34,763	\$24,763	-\$10,000	-28.77%
71)	622-2620	Electricity	\$69,746	\$58,483	\$92,339	\$74,509	\$85,900	-\$6,439	-6.97%
72)	624-2620	Heating Fuel	\$79,516	\$62,160	\$46,500	\$46,336	\$45,000	-\$1,500	-3.23%
73)	624-2621	Diesel Fuel	\$27,311	\$35,442	\$24,480	\$22,309	\$20,060	-\$4,420	-18.06%
74)	640-1101	Curriculum Instructional Needs	\$8,516	\$14,658	\$10,500	\$10,500	\$43,330	\$32,830	312.67%
75)	640-2222	Library Books	\$9,965	\$7,313	\$8,440	\$8,440	\$8,440	\$0	0.00%
76)	641-2222	Library: Supplies/Periodicals/Newspapers	\$3,761	\$2,040	\$4,500	\$4,500	\$4,500	\$0	0.00%
TOTAL 600 SERIES			\$368,205	\$336,889	\$368,842	\$339,269	\$367,224	-\$1,618	-0.44%

Line 77 - 730-1101 Instructional Equipment

This line includes \$1,500 for science equipment, \$1,000 for Maker Space, and 7 Promethean Boards \$17,180.

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

Line 82 - 930-2200 Extended Day/Enrichment

Line Number	Account Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2023-2024 Estimated	2024-2025 Proposed	Amount	Percentage	
<u>SERIES 700 PROPERTY</u>									
77)	730-1101	Equipment, Instructional	\$5,041	\$24,075	\$10,400	\$11,500	\$19,680	\$9,280	89.23%
78)	730-2520	Equipment, Non-instructional	<u>\$7,383</u>	<u>\$14,620</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>	100.00%
TOTAL 700 SERIES			\$12,424	\$38,695	\$10,400	\$11,500	\$29,680	\$19,280	185.38%
<u>SERIES 800 DUES AND FEES</u>									
79)	810-2310	Dues and Fees	<u>\$554</u>	<u>\$2,803</u>	<u>\$2,803</u>	\$2,953	<u>\$2,803</u>	<u>\$0</u>	0.00%
TOTAL 800 SERIES			\$554	\$2,803	\$2,803	\$2,803	\$0	0.00%	
<u>SERIES 900 OTHER USES OF FUNDS</u>									
80)	930-3100	Transfer Cafeteria	\$25,000	\$20,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
81)	930-2600	Capital Expense	\$50,000	\$90,687	\$178,775	\$0	\$0	-\$178,775	-100.00%
82)	930-2200	Extended Day/Enrichment	<u>\$0</u>	<u>\$6,756</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$10,000</u>	<u>-\$15,000</u>	-60.00%
TOTAL 900 SERIES			\$75,000	\$117,443	\$233,775	\$55,000	\$40,000	-\$193,775	-82.89%
TOTAL SHARON BOARD OF ED.			\$4,355,796	\$4,221,435	\$4,514,327	\$4,277,943	\$4,328,390	-\$185,937	-4.12%

PERCENTAGE INCREASE FOR REGIONAL 2023-24 BUDGET

High School Tuition -

Our percentage increased from 9.5710% to 9.6886%.

October 2023 HVRHS enrollment was 28 (from 29) Sharon students out of total enrollment of 289 (from 303).

Pupil Services -

Our percentage increased from 6.7961% to 7.7840%.

October 2023 Sharon elementary enrollment was 98 students (from 84) out of total enrollment (PK-8) of 1259 (from 1236).

Administrative Services -

Our percentage creased from 6.7961% to 7.7840%.

October 2023 Sharon elementary enrollment was 98 students (from 84) out of total enrollment (PK-8) of 1259 (from 1236).

(These percentages are based on October 1, 2023 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, 2023 there were 98 students in seats.

Line	Number	Account Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Budgeted	2023-2024 Estimated	2024-2025 Proposed	Amount	Percentage
83)	560-5201	High School Tuition	\$1,364,323	\$1,130,264	\$1,020,945	\$1,020,945	\$1,064,552	\$43,607	4.27%
84)	560-5202	Pupil Services	\$508,957	\$494,233	\$457,607	\$457,607	\$543,587	\$85,980	18.79%
85)	560-5203	Administrative Services	<u>\$131,276</u>	<u>\$130,132</u>	<u>\$130,910</u>	<u>\$130,910</u>	<u>\$148,906</u>	<u>\$17,996</u>	13.75%
		TOTAL REGIONAL BUDGET	\$2,004,556	\$1,754,629	\$1,609,462	\$1,609,462	\$1,757,045	\$147,583	9.17%
		TOTAL SHARON BOARD OF EDUCATIO	<u>\$4,355,796</u>	<u>\$4,221,435</u>	<u>\$4,514,327</u>	<u>\$4,277,943</u>	<u>\$4,328,390</u>	<u>-\$185,937</u>	-4.12%
		GROSS TOTAL COST	\$6,360,352	\$5,976,064	\$6,123,789	\$5,887,405	\$6,085,435	-\$38,354	-0.63%
		GRANTS RECEIVED/ESTIMATED							
		ECS	\$16,193	\$9,960	\$20,433	\$20,433	\$24,402	\$3,969	19.42%
		NET TOTAL	\$6,344,159	\$5,966,104	\$6,103,356	\$5,866,972	\$6,061,033	-\$42,323	-0.69%

Non-recurring account has \$119,401.57 as of February 9, 2024

Sharon Center School Today – February 12, 2024

STUDENTS – 106 enrolled in Early Kindergarten through Grade 8
 38 qualify for free (35) reduced lunch (3) (38%)
 22 special education students (22%)
 11 students (3 faculty/staff, 3 Day Care/Town, 5 tuition) (8%)

FACULTY/STAFF

19 certified staff
 1 in-house substitute
 9 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	2024-2025* Projected	Number of Sections
EK/Kindergarten	22	1	15	1
Grade 1	11	1	22	1
Grade 2	8	1	11	1
Grade 3	10	1	8	1
Grade 4	6	1	10	1
Grade 5	21	1	6	1
Grade 6	5	1	21	1
Grade 7	13	1	5	1
Grade 8	10	1	13	1
Total	106		111	

2024-2025 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.