

Winchester Public Schools



**Board of Education Proposed Budget
July 1, 2022 to June 30, 2023**

SCHOOL BOARD MEMBERS

Doug Pfenninger, Chair

Dr. Richard Dutton

Kristin Peterson

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Melony M. Brady-Shanley

DIRECTORS

Seamus Cullinan, Director of Special Services

Nancy O'Dea-Wyrick, Director of Finance and Operations

PRINCIPALS

Rosanne Field, Batcheller School

Barbara Silverio, Pearson School

Winter 2022

Dear Winchester Community,

This year has been especially trying due to many situations related to COVID-19. Given our continued in-person education during the time of a global pandemic, our students and staff have triumphed over adversity. Financially, this budget represents continued efforts with regards to students and staff safety while ensuring students have the necessary supports to maintain and grow their academic and social prowess.

Over the past 10 years, we have been able to maintain a zero percent budgetary increase on many occasions, however as we have explained for the past two years, this was not going to be the case going forward. This year, due to inflationary costs, graduation requirements, and social/emotional supports of students, an increase in the general budget is necessary.

It has been with careful scrutiny that this budget has been developed to balance the district needs with the respect of taxpayers in mind. This budget allows for our district to maintain the supports that children need while only providing for increases that are legally/contractually bound, necessary for the safe functioning of the district, or for academic enrichment.

On behalf of the staff and students of Winchester Public Schools and the Board of Education, we ask for your support of the 2022-2023 school budget.

Sincerely,

Doug Pfenninger
Chairman, Winchester Board of Education

Melony M. Brady-Shanley
Superintendent of Schools

WINCHESTER BOARD OF EDUCATION FY2023 BUDGET CALENDAR

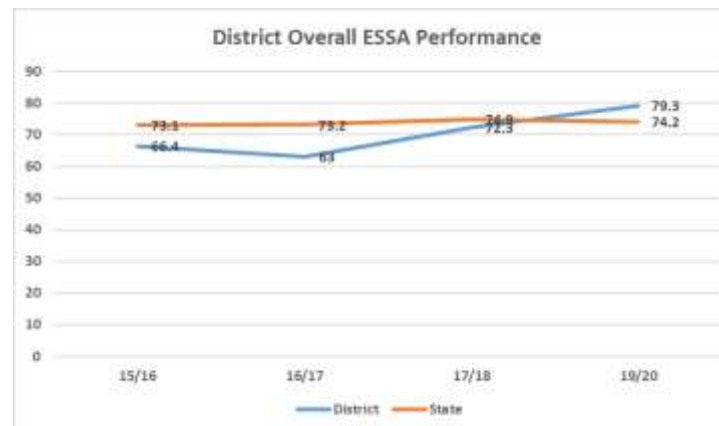
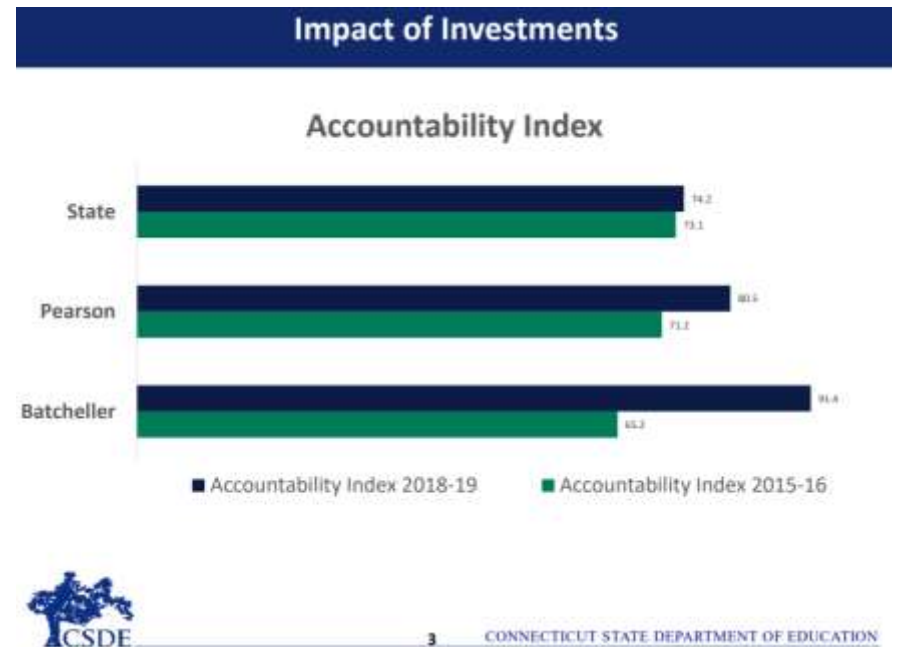
Revised 3/1/2022

| Due Dates | Element | Owner |
|-----------------|---|-----------------------------|
| 11/17/2021 | Opening Budget Discussion of Preliminary Staffing & Budget Assumptions | MBS & NO'DW |
| 12/14/2021 | Review Budget Calendar, Projected Funding Sources and Enrollment with BOE Finance Committee | MBS & NO'DW |
| 12/15/2021 | Review Internal Staffing and Non Personnel Requests | Stakeholders MBS & NO'DW |
| 1/10/2022 | BOE Budget Workshop 6:30pm | MBS & NO'DW |
| 1/11/2022 | Regular BOE Meeting Budget Update | MBS & NO'DW |
| 1/25/2022 | Budget Review at Finance Committee | MBS & NO'DW |
| 2/15/2022 | Budget Review at Finance Committee | MBS & NO'DW |
| 3/3/2022 | Final BOE Budget Workshop 6:30pm | MBS & NO'DW |
| 3/2 - 3/17/2022 | Public BOE Budget Presentations (Staff, Community Groups, BOS) | MBS, NO'DW Stakeholders |
| 3/8/2022 | Regular BOE Meeting - Final Budget Approval to submit to the Town | MBS & NO'DW |
| 3/15/2022 | Budget Submission Due to Town | NO'DW |
| TBD | BOE Budget Public Hearing scheduled by BOS | Stakeholders MBS & NO'DW |
| TBD | Town Budget Public Hearing scheduled by BOS | MBS, NO'DW |
| 5/9/2022 | Annual Town Budget Meeting | Stakeholders MBS & NO'DW |
| 5/23 - 5/30/22 | Budget Referendum Window | VOTERS |

ACADEMIC PERFORMANCE INDICATORS (most recent due to COVID-19)

WPS District Scores – ESSA

| Indicator | Index/Rate | Target | Points Earned | Max Points | % Points Earned | State Average % Points Earned |
|--|------------|--------|---------------|------------|-----------------|-------------------------------|
| 1a. ELA Performance Index - All Students | 67.8 | 75 | 45.2 | 50 | 90.3 | 90.2 |
| 1b. ELA Performance Index - High Needs Students | 64.6 | 75 | 43.1 | 50 | 86.1 | 77.5 |
| 1c. Math Performance Index - All Students | 68.8 | 75 | 45.8 | 50 | 91.7 | 84.1 |
| 1d. Math Performance Index - High Needs Students | 65.4 | 75 | 43.6 | 50 | 87.2 | 70.2 |
| 1e. Science Performance Index - All Students | 64.6 | 75 | 43.1 | 50 | 86.2 | 85.0 |
| 1f. Science Performance Index - High Needs Students | 61.4 | 75 | 40.9 | 50 | 81.8 | 72.2 |
| 2a. ELA Academic Growth - All Students | 61.5% | 100% | 61.5 | 100 | 61.5 | 59.9 |
| 2b. ELA Academic Growth - High Needs Students | 61.5% | 100% | 61.5 | 100 | 61.5 | 55.1 |
| 2c. Math Academic Growth - All Students | 75.2% | 100% | 75.2 | 100 | 75.2 | 62.5 |
| 2d. Math Academic Growth - High Needs Students | 73.2% | 100% | 73.2 | 100 | 73.2 | 55.2 |
| 2e. Progress Toward English Proficiency - Literacy | 95.6% | 100% | 47.8 | 50 | 95.6 | 60.0 |
| 2f. Progress Toward English Proficiency - Oral | 71.3% | 100% | 35.6 | 50 | 71.3 | 52.1 |
| 4a. Chronic Absenteeism - All Students | 6.4% | <=5% | 47.2 | 50 | 94.4 | 78.3 |
| 4b. Chronic Absenteeism - High Needs Students | 8.5% | <=5% | 43.0 | 50 | 86.0 | 55.7 |
| 5. Preparation for CCR - Percent Taking Courses | - | 75% | - | - | - | 100.0 |
| 6. Preparation for CCR - Percent Passing Exams | - | 75% | - | - | - | 56.7 |
| 7. On-track to High School Graduation | - | 94% | - | - | - | 93.6 |
| 8. 4-year Graduation: All Students (2018 Cohort) | - | 94% | - | - | - | 93.9 |
| 9. 6-year Graduation: High Needs Students (2018 Cohort) | - | 94% | - | - | - | 88.6 |
| 10. Postsecondary Entrance (Graduating Class 2018) | - | 75% | - | - | - | 94.5 |
| 11. Physical Fitness (estimated participation rate = 95.4%) | 70.3% | 75% | 46.9 | 50 | 93.8 | 70.6 |
| 12. Arts Access | - | 60% | - | - | - | 86.5 |
| Accountability Index | - | - | 753.6 | 950 | 79.3 | 74.2 |



FOCUS AREAS – 2022-2023

Academics – In alignment with our District Improvement Plan, Every Student Succeeds Act (ESSA) Targets, and Alliance Grant, Winchester Public Schools will focus on the following areas designed to continue to increase student achievement and academic growth.

Over the past five years, Winchester has developed a sequentially-based professional development program to ensure that teacher learning is scaffolded and mastered learning is expected/achieved:

1. Year One (2017-2018) – Defining Quality Instruction – What are our Non-Negotiables in the Classroom?
2. Year Two (2018-2019) – Development and Implementation of Quality Mathematics and Literacy Programming.
3. Year Three (2019-2020) – Increasing Student Discourse in the Classroom.
4. Year Four (2020-2021) – COVID – Monitoring and Adjust to Ensure On-Target Pacing and Curriculum Implementation.
5. Year Five (2021-2022) – Using Data and Formative Assessments to Adjust Instruction in the Classroom
6. Year Six (2022-2023) – Personalized Learning Through Small Group Instruction

Professional Learning – 2022-2023 Focus Areas

- a. Personalized Learning Through Small Group Instruction – Staff will work collaboratively to build upon their knowledge of data analysis to refine their practice regarding implementation of small group instruction.
- b. Peer Walkthroughs – Teachers will engage in peer to peer walkthroughs with feedback loops. This analysis of collegial work will allow exemplary teachers to showcase their instruction and offer suggestion to those that need additional support or alternative instructional ideas.

Facility – Over the past five years, careful and thoughtful attention has been paid to the upgrade of facilities across the district. To date, cosmetic, routine maintenance, and replacement of aging mechanicals have been the focus areas. Additionally, special attention has been paid to ensure our school security and safety assessment results have been implemented with fidelity. This upcoming year will focus on the opening of the Mary P. Hinsdale School and continued mechanical upgrades of the Pearson School.

Hinsdale focus areas will include barn set-up/organization and finalization of landscaping not included in the design plan.

Pearson focus areas will include through the usage of ESSER funds, an air conditioning upgrade for most of the building.

2023 Enrollment Projection

2/7/2022

Push Up Model

| | | | * | ** | | | | | | | | | | *** | | | | | | | | |
|------------|--------|-------------|------|-----|-----|-----|------|-----|-----|-----|----|-----|------|-----|----|----|----|----|----|------|------|--|
| Birth Year | Births | School Year | PreK | K | 1 | 2 | PK-2 | 3 | 4 | 5 | 6 | 3-6 | PK-6 | 7 | 8 | 9 | 10 | 11 | 12 | 7-12 | K-12 | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 2010 | 100 | 2015-16 | 13 | 72 | 64 | 75 | 224 | 92 | 71 | 90 | 81 | 334 | 558 | 86 | 91 | 96 | 65 | 79 | 78 | 495 | 1053 | |
| 2011 | 99 | 2016-17 | 14 | 66 | 73 | 65 | 218 | 75 | 89 | 67 | 87 | 318 | 536 | 81 | 85 | 86 | 91 | 59 | 82 | 484 | 1020 | |
| 2012 | 93 | 2017-18 | 31 | 69 | 68 | 72 | 240 | 66 | 80 | 84 | 66 | 296 | 536 | 83 | 79 | 83 | 84 | 94 | 58 | 481 | 1017 | |
| 2013 | 92 | 2018-19 | 38 | 75 | 67 | 62 | 242 | 67 | 64 | 80 | 81 | 292 | 534 | 69 | 84 | 59 | 81 | 81 | 93 | 467 | 1001 | |
| 2014 | 93 | 2019-20 | 49 | 61 | 74 | 69 | 253 | 74 | 70 | 66 | 92 | 302 | 555 | 85 | 66 | 82 | 50 | 78 | 76 | 437 | 992 | |
| 2015 | 85 | 2020-21 | 44 | 67 | 66 | 69 | 246 | 72 | 69 | 69 | 77 | 287 | 533 | 89 | 91 | 65 | 65 | 46 | 71 | 427 | 960 | |
| 2016 | 88 | 2021-22 | 43 | 104 | 68 | 65 | 280 | 68 | 75 | 74 | 63 | 280 | 560 | 75 | 92 | 86 | 54 | 65 | 43 | 415 | 975 | |
| PROJECTION | | | | | | | | | | | | | | | | | | | | | | |
| 2017 | 98 | 2022-23 | 72 | 84 | 104 | 68 | 328 | 65 | 68 | 75 | 74 | 282 | 610 | 62 | 75 | 86 | 77 | 52 | 62 | 415 | 1025 | |
| 2018 | 78 | 2023-24 | 72 | 87 | 84 | 104 | 347 | 68 | 65 | 68 | 75 | 276 | 623 | 73 | 62 | 71 | 78 | 74 | 50 | 408 | 1031 | |
| 2019 | 81 | 2024-25 | 72 | 89 | 87 | 84 | 332 | 104 | 68 | 65 | 68 | 305 | 637 | 74 | 73 | 59 | 63 | 75 | 71 | 416 | 1052 | |
| 2020 | 102 | 2025-26 | 72 | 92 | 89 | 87 | 339 | 84 | 104 | 68 | 65 | 321 | 660 | 67 | 74 | 69 | 53 | 61 | 72 | 396 | 1056 | |
| 2021 | 89 | 2026-27 | 72 | 95 | 92 | 89 | 347 | 87 | 84 | 104 | 68 | 343 | 690 | 64 | 67 | 70 | 62 | 51 | 58 | 373 | 1063 | |

Projection Assumptions

* PK max enroll FY2023

** Local PK surveys indicate at least 80 Kindergarten students for 2023
Kindergarten increases 3% annually

*** 99% of 6th graders go to Gilbert

94% stay for grade 9

90% stay for grade 10

96% stay in grade 11

96% stay in grade 12

Notes

Historical Enrollments Source 10/1 SY PSIS

FY22 Enrollment reflects Year to Date as of 2/1/2022

Birth Data Source: Connecticut Department of Public Health through July 2021

Statistics and Surveillance, SAR unit

FY2023 Class Size Ratio Report

| Grade | Anticipated Whole Grade Enrollment | Number of Teachers | Anticipated Average Number of Students per Classroom | Class Size Guideline for WEA Contract | Currently Meets Guidelines |
|-------------------------|---|---------------------------|---|--|-----------------------------------|
| Pre-Kindergarten | 72 | 4 | 18 | 18 | Yes |
| Kindergarten | 84 | 5 | 17 | 18 | Yes |
| Grade 1 | 104 | 5 | 21 | 20 | No |
| Grade 2 | 68 | 4 | 17 | 20 | Yes |
| Grade 3 | 65 | 4 | 16 | 24 | Yes |
| Grade 4 | 68 | 4 | 17 | 24 | Yes |
| Grade 5 | 75 | 4 | 19 | 24 | Yes |
| Grade 6 | 74 | 4 | 19 | 24 | Yes |

2022-23 Budget Personnel - All Staff

Revised 1/21/2022

| | Current 2021-22 FTE | 2022-23 FTE | FTE Change +/- | Projected Enrollment | Ratios | Subtotals | | Grant FTE Estimate |
|---------------------------------------|---------------------|--------------|----------------|----------------------|--------|--------------|--------------|-------------------------|
| | | | | | | Ttl FY22 | Ttl FY23 | |
| Administration - Certified | 8 | 8 | 0 | | | | | 0.4 FRC, SR |
| Pre-Kindergarten | 3 | 4 | 1 | 72 | 18.00 | | | |
| Kindergarten | 5 | 5 | 0 | 84 | 16.80 | | | |
| Grade 1 | 4 | 5 | 1 | 104 | 20.80 | | | |
| Grade 2 | 4 | 4 | 0 | 68 | 17.00 | | | 0.2 TT I |
| Grade 3 | 4 | 4 | 0 | 65 | 16.25 | | | |
| Grade 4 | 4 | 4 | 0 | 68 | 17.00 | | | |
| Grade 5 | 4 | 4 | 0 | 75 | 18.75 | | | 0.2 TT I |
| Grade 6 | 4 | 4 | 0 | 74 | 18.50 | | | |
| Remedial Reading | 2 | 2 | 0 | | | | | 1.9 Alli, TT I |
| Library Media Specialist | 2 | 2 | 0 | 610 | | | | |
| Art | 2 | 2 | 0 | 610 | | | | |
| Music | 2 | 2 | 0 | 610 | | | | |
| PE/Health | 2 | 2 | 0 | 610 | | | | |
| Instructional Coaches | 3 | 3 | 0 | 610 | | | | 1.0 Alli |
| Special Education | 14 | 14 | 0 | 215 | 15.36 | | | 5.4 IDEA, TT IV |
| ELL Teacher | 1 | 1 | 0 | 20 | | | | 0.1 TT III |
| Speech/Language Pathologist | 2 | 2 | 0 | 148 | | | | 1.2 TT I, Medi |
| Psychologist | 1 | 1 | 0 | | | | | 0.1 Medi |
| School Social Worker | 3 | 3.5 | 0.5 | 154 | | | | 0.8 Medi, ARP |
| Guidance Counselor | 1 | 1 | 0 | 283 | | | | 0.1 Medi |
| Sub Total Certified Staff | | | | | | 75 | 77.5 | |
| Clerical/Secretary | 7.2 | 7.2 | 0 | | | | | |
| Speech/Language Pathologist Assistant | 2 | 3 | 1 | | | | | |
| Interventionist | 7 | 7 | 0 | | | | | 7.0 ESSER II, ARP, Alli |
| Para-professional | 35 | 35 | 0 | 215 | 6.14 | | | 0.6 IDEA |
| Kindergarten Assistants | 4 | 3 | -1 | 84 | 28.00 | | | 2.1 ESSER II |
| Building Substitute Teacher/school | 4 | 3 | -1 | | | | | |
| Community Partnership Coordinator | 1 | 1 | 0 | | | | | 0.4 CHAMPS |
| Champs PT Staff | 2.4 | 2.4 | 0 | | | | | 2.4 CHAMPS |
| Family Resource Center Staff | 1.5 | 1.5 | 0 | | | | | 1.4 FRC |
| Nurse | 3 | 2 | -1 | 610 | | | | |
| Occupational Therapist | 1 | 1 | 0 | | | | | |
| Accounting Staff | 2 | 2 | 0 | | | | | |
| Data & IT Staff | 1.8 | 1.8 | 0 | | | | | |
| Custodial | 6 | 6 | 0 | 610 | | | | |
| Maintenance | 1 | 1 | 0 | 610 | | | | |
| Subtotal Non-Certified Staff | | | | | | 78.9 | 76.9 | |
| TOTALS | 153.9 | 154.4 | 0.5 | | | 153.9 | 154.4 | 25.3 |

TOTAL STAFF FUNDING

| | 2021-2022 | 2022-2023 | Change |
|---|---------------|---------------|-------------|
| | FTEs | FTEs | FTEs |
| Certified Staff | | | |
| Appropriation | 65.44 | 66.1 | 0.66 |
| Grants | 9.56 | 11.4 | 1.84 |
| Certified Total | 75.00 | 77.50 | 2.50 |
| Non-Certified Staff | | | |
| Appropriation | 64.42 | 63 | -1.42 |
| Grants | 14.48 | 13.9 | -0.58 |
| Non-Certified Total | 78.90 | 76.90 | -2.00 |
| Total Staff by Certified & Non-Certified | 153.90 | 154.40 | 0.50 |
| | | | |
| | | | |
| Total Appropriation Funded | 129.86 | 129.1 | -0.76 |
| Total Grant Funded | 24.04 | 25.3 | 1.26 |
| Total Staff by Funding Source | 153.9 | 154.4 | 0.50 |

FTE = Full Time Equivalent Employee

GRANTS AND SPECIAL REVENUE DESCRIPTIONS

REVENUE TO THE TOWN OF WINCHESTER

REVENUE FROM THE STATE

EDUCATION COST SHARING (ECS)

These funds are distributed by the State of Connecticut to insure that each child has an equal opportunity to receive a suitable program of educational experiences. The formula provides aid based on town wealth. The projected funding for FY2023 is \$7,823,991 which is the same as last year. Funds are distributed to towns on October 31st (25%), January 31st (25%) and April 30 (50%)

REVENUE TO THE BOARD OF EDUCATION

REVENUE FROM THE STATE

ADULT EDUCATION GRANT

Winchester Public Schools matches (per statute) the Adult Education state grant ensuring a GED program is available to residents in addition to a number of other continuing education courses. Winchester is part of the Foothills consortium run by EdAdvance serving 17 school districts

ALLIANCE GRANT

The Alliance District program is a unique and targeted investment in Connecticut's 33 lowest-performing districts. Connecticut allocates increased Education Cost Sharing (ECS) funding to support district strategies to dramatically increase student outcomes and close achievement gaps by pursuing bold and innovative reforms. Funding is conditioned upon district submission and the Commissioner of Education's approval of a plan, district progress and performance relative and performance relative to that plan in the context of the district's overall strategy to improve academic achievement.

AFTER SCHOOL GRANT

The CHAMPS program provides academic enrichment (such as robotics & hands-on science programs) and activities to support student learning and development. Tutoring, homework help and mentoring are integrated into the programs. Collaboration with the Beardsley Library, American Mural Project and the YMCA provide additional diverse program offerings augmenting music, drama and art activities.

COMPETITIVE SCHOOL READINESS (QUALITY)

This grant is to Improve the availability and quality of school readiness programs and their coordination with the services of child care providers. It enables children and their families to access programs that promote the health and safety of children and prepares them for formal schooling.

EXCESS COST

The Excess Cost grant reimburses school districts for the reasonable costs of special education for a student, who lives in the District, that exceed 4.5 times the district's average per pupil expenditures for the preceding year. The grant reimburses 100% of the cost of special education over the district's average per pupil expenditure for any student placed in the district by a state agency and who has no identifiable home district in the state. Paid in February and May.

FAMILY RESOURCE CENTER GRANT

Family Resource Centers provide access, within a community, to a broad continuum of early childhood and family support services which foster the optimal development of children and families. The centers are located in public school buildings.

SCHOOL READINESS GRANT

The School Readiness Grant provides spaces for eligible children in high-quality programs, accredited by the National Association for the Education of Young Children (NAEYC) or Head Start approved, that promote the health & safety of children and prepare them for formal schooling.

REVENUE FROM THE FEDERAL GOVERNMENT**IDEA 611 - PART B**

The IDEA Grant provides federal funding to assist with the excess costs of providing special education and related services to children (age 3 -21) with disabilities and requires, as a condition for the receipt of such funds, that states agree to provide a Free Appropriate Public Education (FAPE) to every eligible child.

IDEA 619 - PART B

The IDEA 619 Grant is not so much a separate program as it is supplementary funding for services to preschool children (age 3-5) with disabilities.

MEDICAID REIMBURSEMENT

With parental consent, the district can bill Medicaid for health-related services that are outlined in a special education student's Individual Education Plan (IEP). Services for which districts may bill Medicaid include audiologist services, evaluation & testing, nursing services, occupational therapy, physical therapy, speech therapy, psychological services and social work services.

TITLE I - IMPROVING BASIC PROGRAMS

The Title I Grant, part of the Elementary and Secondary Education Act (ESSA), provides financial assistance to districts and schools with high percentages of children from low-income families to ensure that all children meet challenging state academic standards.

TITLE II - PROFESSIONAL DEVELOPMENT

The Title II Grant is used to improve teacher and leader quality and increase student success by providing evidence-based professional development activities that are sustained, intensive, collaborative, job-embedded, data-driven, and classroom-focused.

TITLE III - ENGLISH LANGUAGE ACQUISITION

The Title III Grant is to help ensure that English language learners (ELLs) attain English language proficiency and meet state academic standards.

TITLE IV - PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The Title IV Grant is intended to improve students' academic achievement by increasing the capacity of local districts to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.

REVENUE FROM OTHER SOURCES

CUSTODIAL FEES

Monies received from the rental of school facilities for the cost of custodial overtime.

CRITICAL NEEDS FUND

A competitive grant from the Northwest Community Foundation makes up the majority of the funding. Donations from individuals and other organizations make up the balance. The primary mission of this fund is to provide winter outerwear for students in need.

NON-PUBLIC REVENUES ADMINISTERED BY WINCHESTER PUBLIC SCHOOLS (FOR USE BY NON-PUBLIC SCHOOLS ONLY)

TITLE II - PROFESSIONAL DEVELOPMENT

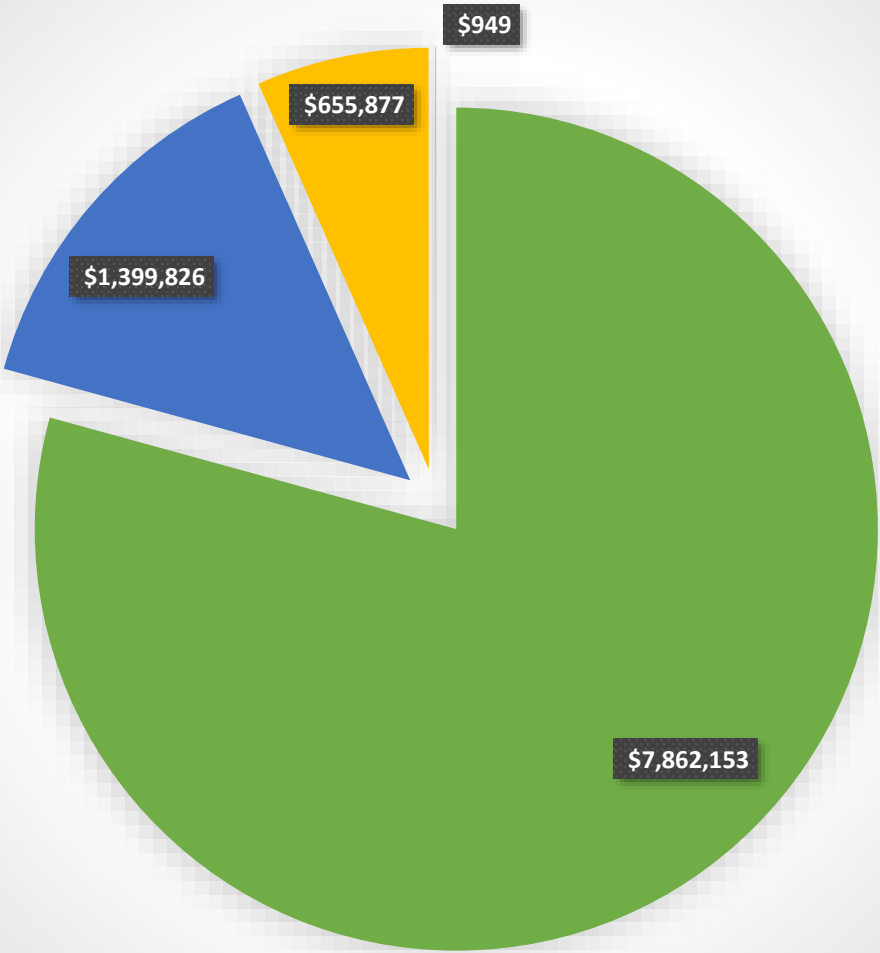
The Title II Grant is to improve teacher and leader quality at Gilbert School and increase student success by providing evidence-based professional development activities that are sustained, intensive, collaborative, job-embedded, data-driven, and classroom-focused.

TITLE IV - PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT

The Title IV Grant is intended to improve students' academic achievement by increasing the capacity of Gilbert School to provide all students with access to a well-rounded education; improve school conditions for student learning; and

| REVENUE | | | | |
|--|---|----------------------|---------------------|---------------------|
| | | | | |
| REVENUE TO THE TOWN OF WINCHESTER | | | | |
| STATE | | Actual 2020-2021 | Budget 2021-2022 | Budget 2022-2023 |
| | EDUCATION COST SHARING GRANT (ECS) | \$ 7,862,153 | \$ 7,823,991 | \$ 7,823,991 |
| | TOTAL REVENUE TO THE TOWN | \$ 7,862,153 | \$ 7,823,991 | \$ 7,823,991 |
| | | | | |
| REVENUE TO THE BOARD OF EDUCATION | | | | |
| STATE | | Actual 2020-2021 | Budget 2021-2022 | Budget 2022-2023 |
| | ADULT EDUCATION GRANT | \$ 13,639 | \$ 10,000 | \$ 10,000 |
| | ALLIANCE GRANT | 200,966 | 200,966 | 200,966 |
| | AFTER SCHOOL GRANT (CHAMPS) | 127,245 | 161,878 | 161,878 |
| | COMMISSIONER'S NETWORK GRANT | 500,000 | - | - |
| | COMPETITIVE SCHOOL READINESS (QUALITY) GRANT | 3,881 | 3,881 | 3,881 |
| | EXCESS COST GRANT | 479,172 | 564,791 | 645,687 |
| | FAMILY RESOURCE CENTER GRANT | 101,530 | 101,650 | 101,650 |
| | HEALTH SERVICES GRANT | 11,077 | - | - |
| | SCHOOL READINESS GRANT | 275,764 | 275,764 | 275,764 |
| | Sub Total State | \$ 1,713,274 | \$ 1,318,930 | \$ 1,399,826 |
| FEDERAL | | Actual 2020-2021 | Budget 2021-2022 | Budget 2022-2023 |
| | IDEA 611 - PART B | \$ 299,237 | \$ 291,932 | \$ 291,932 |
| | IDEA 619 - PART B | 13,763 | 13,789 | 13,789 |
| | MEDICAID REIMBURSEMENT | 43,775 | 75,000 | 60,000 |
| | TITLE I - IMPROVING BASIC PROGRAMS | 214,960 | 234,101 | 234,101 |
| | TITLE II - PROFESSIONAL DEVELOPMENT | 32,601 | 35,608 | 35,608 |
| | TITLE III - ENGLISH LANGUAGE ACQUISITION | 6,356 | 5,284 | 5,000 |
| | TITLE IV - PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT | 16,676 | 15,447 | 15,447 |
| | Sub Total Federal | \$ 627,368 | \$ 671,161 | \$ 655,877 |
| OTHER SOURCES | | Actual 2020-2021 | Budget 2021-2022 | Budget 2022-2023 |
| | CUSTODIAL FEES | \$ - | \$ 2,500 | \$ - |
| | CRITICAL NEEDS FUND | 1,000 | 1,000 | 949 |
| | Sub Total Other Sources | \$ 1,000 | \$ 3,500 | \$ 949 |
| | TOTAL REVENUE TO THE BOARD OF EDUCATION | \$ 2,341,642 | \$ 1,993,591 | \$ 2,056,652 |
| | GRAND TOTAL ALL REVENUE FOR EDUCATION | \$ 10,203,795 | \$ 9,817,582 | \$ 9,880,643 |
| NOTE: NON-PUBLIC REVENUES (FOR USE BY NON-PUBLIC SCHOOLS ONLY) INCLUDED ABOVE - ADMINISTERED BY WINCHESTER PUBLIC SCHOOLS | | | | |
| | | Actual 2020-2021 | Budget 2021-2022 | Budget 2022-2023 |
| | TITLE II - PROFESSIONAL DEVELOPMENT | 15,583 | 15,583 | 17,140 |
| | TITLE IV - PART A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT | 7,971 | 7,971 | 7,436 |
| | Sub Total Non-Public | \$ 23,554 | \$ 23,554 | 24,576 |

**WINCHESTER PUBLIC SCHOOLS
2022-2023 GRANT & OTHER REVENUE SOURCES**



■ STATE EDUCATION COST SHARING TO TOWN \$ 7,823,991 ■ STATE GRANTS TO BOE \$ 1,399,826
■ FEDERAL GRANTS TO BOE \$ 655,877 ■ LOCAL GRANTS & OTHER SOURCES \$ 949

OPTION #1 FY2023 PROJECTED RESOURCES

| Description | FY2020 Budget Awarded | FY2021 Budget Awarded | FY2022 Budget Awarded | FY2023 Budget Assumption | Change | % Change |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------|--------------|
| Town Appropriated Budget | \$ 19,961,686 | \$ 19,961,686 | \$ 20,261,686 | \$ 21,000,861 | 739,175 | 3.65% |
| Federal Grants | 696,134 | 655,093 | 836,742 | 794,193 | (42,549) | -5.09% |
| Medicaid | 89,561 | 43,775 | 75,000 | 60,000 | (15,000) | -20.00% |
| Commissioner's Network Grants | 1,470,000 | 500,000 | - | - | - | 0.00% |
| Alliance Grant | 200,966 | 200,966 | 200,966 | 200,966 | - | 0.00% |
| Other State and Local Grants | 1,043,659 | 1,016,557 | 1,151,649 | 1,218,595 | 66,946 | 5.81% |
| 2% Non-Lapsing Fund | 100,000 | - | 120,000 | | (120,000) | -100.00% |
| Town Support for Education | 476,463 | 476,463 | 597,463 | 597,463 | - | 0.00% |
| CHAMPS After School Program | 101,546 | 64,190 | 68,965 | 76,085 | 7,120 | 10.32% |
| | | | | | | |
| | | | | | | |
| TOTAL | \$ 24,140,015 | \$ 22,918,730 | \$ 23,312,471 | \$ 23,948,163 | \$ 635,692 | 2.73% |

OPTION #2 FY2023 PROJECTED RESOURCES

| Description | FY2020 Budget Awarded | FY2021 Budget Awarded | FY2022 Budget Awarded | FY2023 Budget Assumption | Change | % Change |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------|--------------|
| Town Appropriated Budget | \$ 19,961,686 | \$ 19,961,686 | \$ 20,261,686 | \$ 20,872,512 | 610,826 | 3.01% |
| Federal Grants | 696,134 | 655,093 | 836,742 | 794,193 | (42,549) | -5.09% |
| Medicaid | 89,561 | 43,775 | 75,000 | 60,000 | (15,000) | -20.00% |
| Commissioner's Network Grants | 1,470,000 | 500,000 | - | - | - | 0.00% |
| Alliance Grant | 200,966 | 200,966 | 200,966 | 200,966 | - | 0.00% |
| Other State and Local Grants | 1,043,659 | 1,016,557 | 1,151,649 | 1,218,595 | 66,946 | 5.81% |
| 2% Non-Lapsing Fund | 100,000 | - | 120,000 | 128,349 | 8,349 | 6.96% |
| Town Support for Education | 476,463 | 476,463 | 597,463 | 597,463 | - | 0.00% |
| CHAMPS After School Program | 101,546 | 64,190 | 68,965 | 76,085 | 7,120 | 10.32% |
| | | | | | | |
| | | | | | | |
| TOTAL | \$ 24,140,015 | \$ 22,918,730 | \$ 23,312,471 | \$ 23,948,163 | \$ 635,692 | 2.73% |

| | | | |
|-------------------------------|----------------|------------|------------|
| Annual Change from Prior Year | \$ (1,221,285) | \$ 393,741 | \$ 635,692 |
|-------------------------------|----------------|------------|------------|

WINCHESTER PUBLIC SCHOOLS

Consolidation Efforts with the Town of Winchester and Greater Region

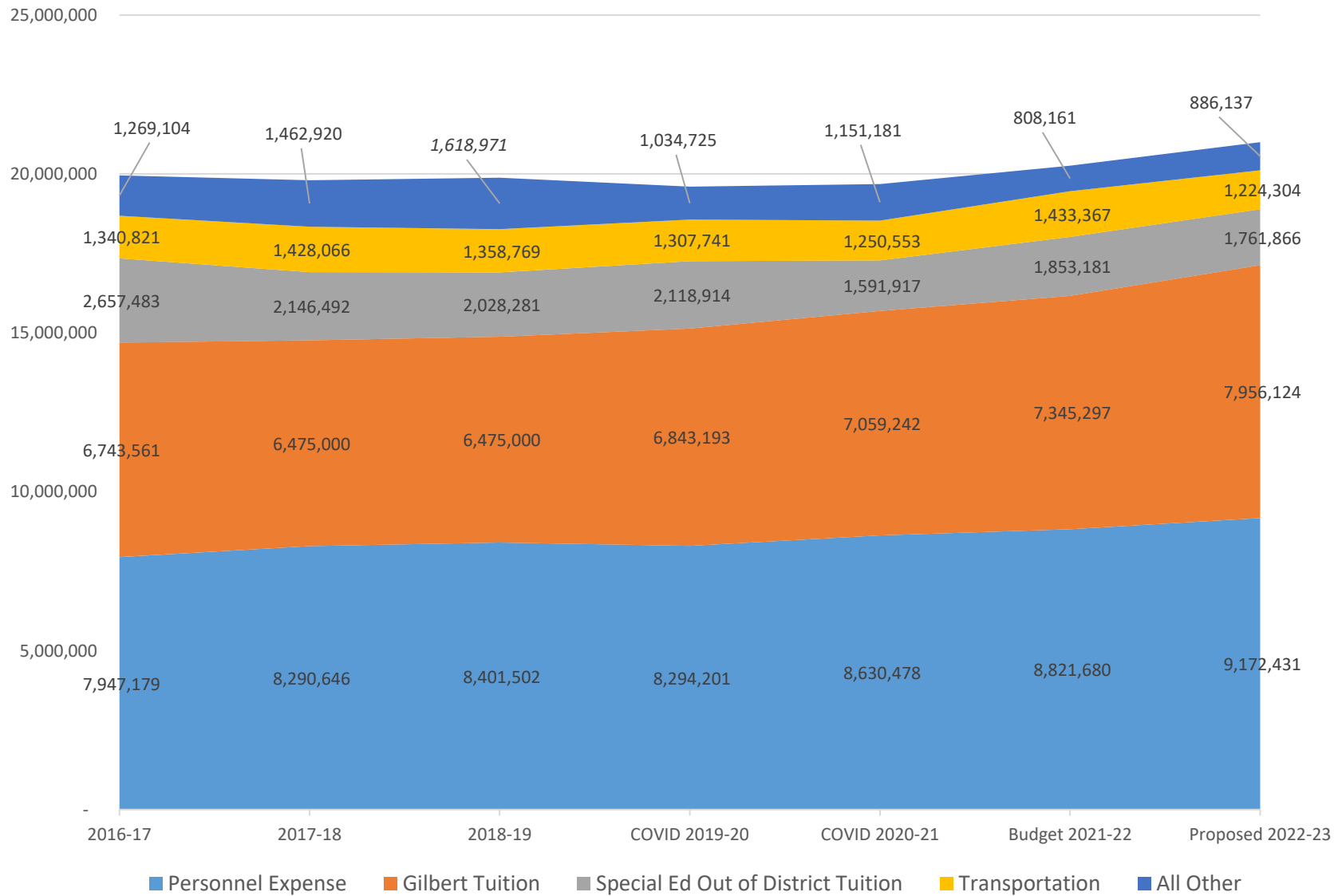
Maintenance and Facilities

| | | |
|----------------------------------|-----------------------------|----------------------------|
| Fuel – vehicles | Risk management | Security and safety issues |
| Weather issues affecting schools | Recreation facility sharing | |
| State reimbursement | Building Committee | |
| Grounds for fields | Some attorney issues | |
| Crossing guards | Fire inspections | |
| Insurance | Road work around schools | |

Finance and Human Resources

| |
|---|
| Town pension for non-certified employees |
| Workers' Compensation |
| Unemployment |
| Insurance – Health, Dental, Life |
| Facility & Liability Insurance |
| Insurance Consortium (7 local towns and BOEs) |

Historical Appropriation Expenditures



Historical Budget Comparison **BOE Requested with Town Appropriation**

| | BOE Request | Change from Previous Year Town Appropriated | % Change | Town Appropriated | Change from Previous Year Town Appropriated | % Change | CT ANGLEC (Wealth) Rank | Notes |
|----------------|---------------|--|-------------|----------------------|--|-------------|----------------------------------|--------------|
| 2009-10 | \$ 20,123,977 | | | \$ 19,492,397 | | | 145 | |
| 2010-11 | 21,301,895 | \$ 1,809,498 | 9.28% | 19,792,397 | \$ 300,000 | 1.54% | 138 | |
| 2011-12 | 21,420,561 | 1,628,164 | 8.23% | 18,600,000 | (1,192,397) | -6.02% | 140 | |
| 2012-13 | 20,592,740 | 1,992,740 | 10.71% | 19,958,149 | 1,358,149 | 7.30% | 137 | |
| 2013-14 | 20,813,590 | 855,441 | 4.29% | 19,958,149 | - | 0.00% | 145 | |
| 2014-15 | 19,958,149 | - | 0.00% | 19,958,149 | - | 0.00% | 146 | |
| 2015-16 | 19,958,149 | - | 0.00% | 19,958,149 | - | 0.00% | 146 | |
| 2016-17 | 20,384,031 | 425,882 | 2.13% | 19,958,149 | - | 0.00% | 144 | |
| 2017-18 | 20,416,779 | 458,630 | 2.30% | 19,958,149 | - | 0.00% | 141 | |
| 2018-19 | 19,958,149 | - | 0.00% | 19,958,149 | - | 0.00% | 146 | |
| 2019-20 | 19,961,686 | 3,537 | 0.02% | 19,961,686 | 3,537 | 0.02% | 144 | MBR Required |
| 2020-21 | 20,201,987 | 240,301 | 1.20% | 19,961,686 | - | 0.00% | 149 | |
| 2021-22 | 20,261,686 | 300,000 | 1.50% | 20,261,686 | 300,000 | 1.50% | 149 | |
| 2022-23 | 21,000,861 | 739,175 | 3.65% | | | | 148 | |

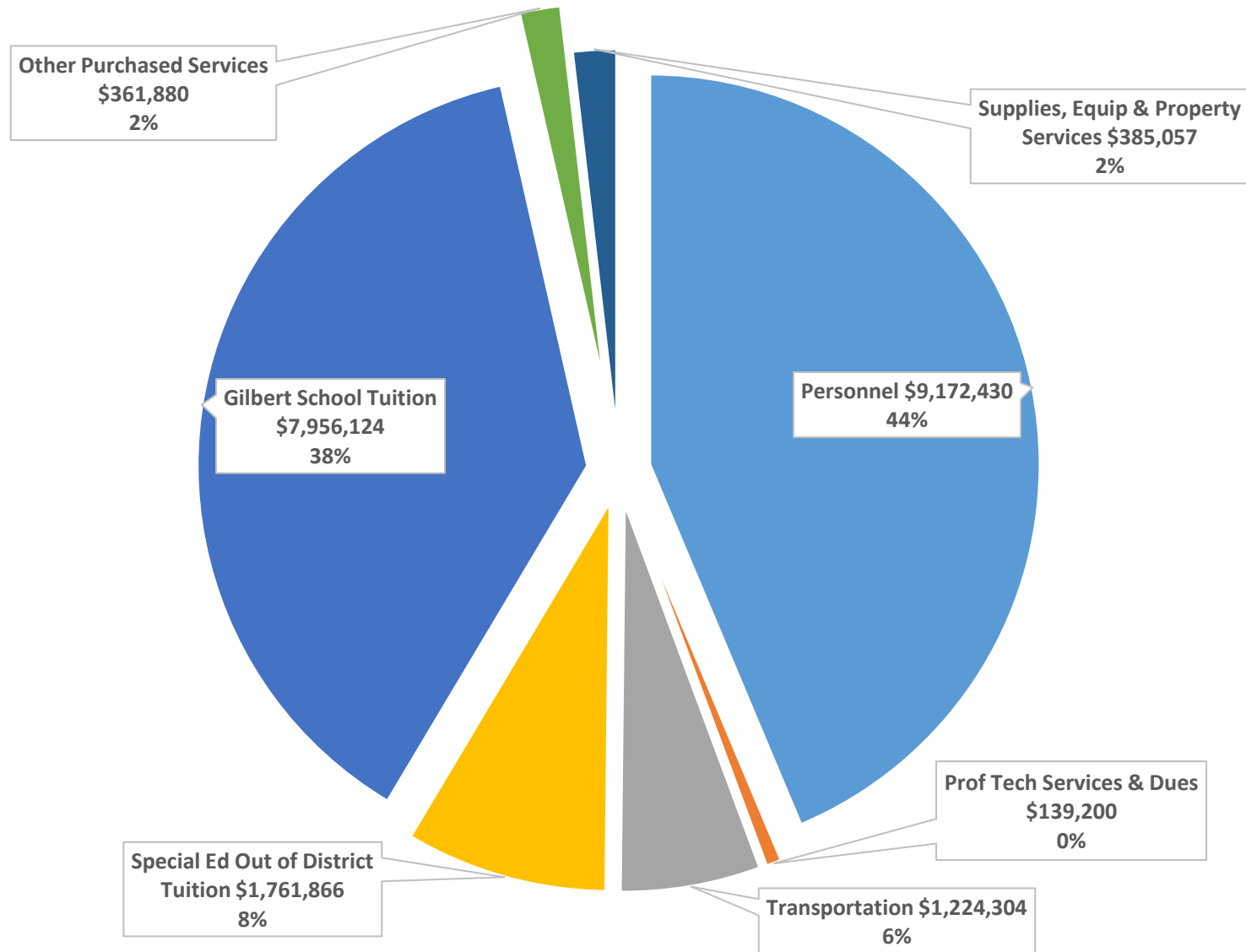
2022-2023 PROPOSED APPROPRIATED BUDGET OPTION #1

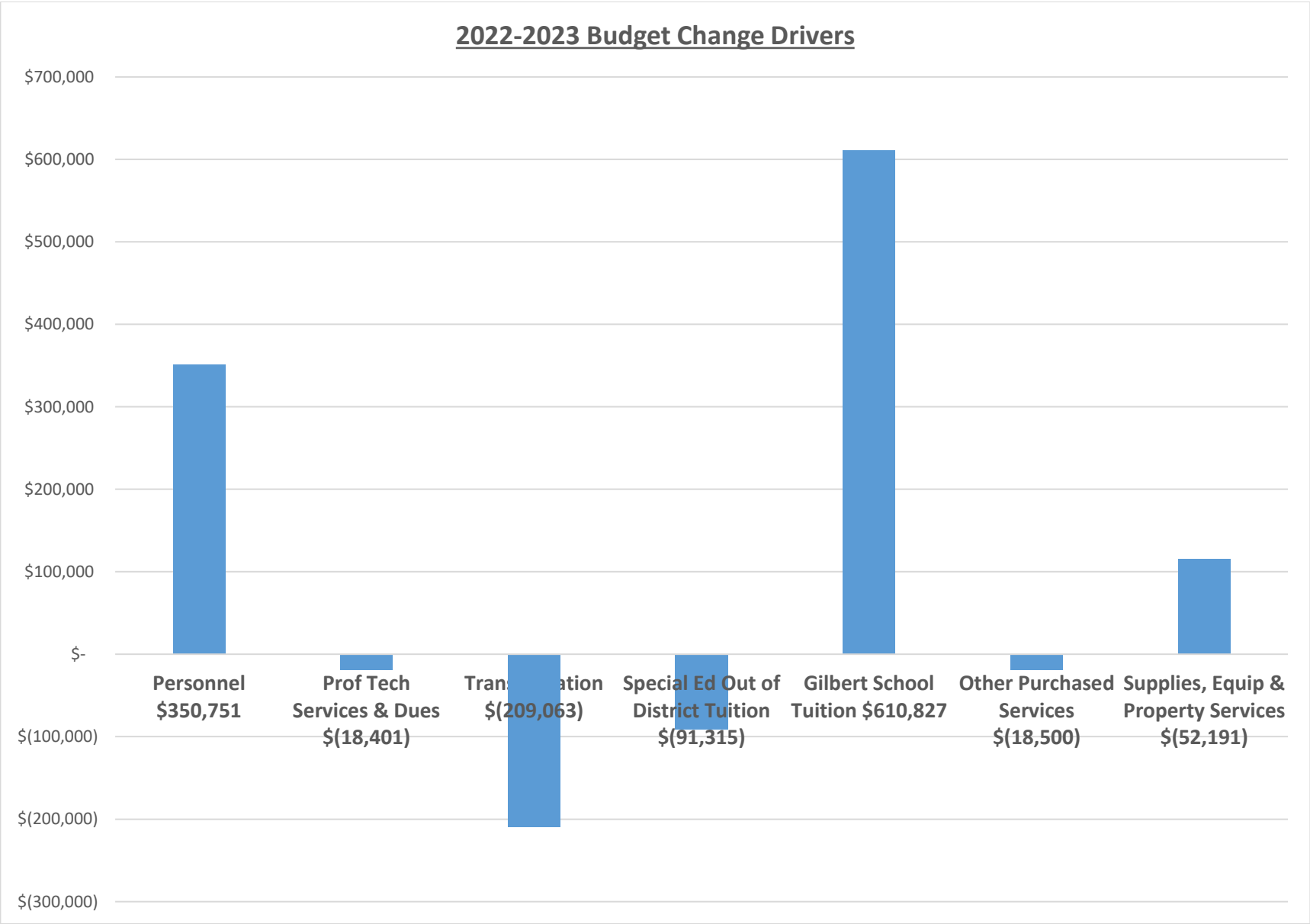
| Object | Description | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Projected Expenditures | 2022-2023 Proposed Budget | 2022-2023 Proposed \$ Change | 2022-2023 Proposed % Change |
|--------------|---------------------------------------|----------------------|--|----------------------|--|---------------------------------|------------------------------------|-----------------------------------|
| 0-100 | Wages | \$ 6,494,444 | \$ 6,746,949 | \$ 6,910,893 | \$ 6,801,516 | \$ 7,256,604 | \$ 345,711 | 5.0% |
| 200 | Employee Benefits | 1,799,757 | 1,883,530 | 1,910,787 | 1,821,945 | 1,915,827 | 5,040 | 0.3% |
| | Subtotal Personnel Expense | \$ 8,294,201 | \$ 8,630,479 | \$ 8,821,680 | \$ 8,623,461 | \$ 9,172,431 | \$ 350,751 | 4.0% |
| 300 | Professional Technical Services | \$ 148,256 | \$ 131,228 | \$ 138,101 | \$ 216,886 | \$ 119,700 | \$ (18,401) | -13.3% |
| 400 | Property Services | 202,718 | 167,169 | 134,480 | 308,722 | 104,000 | (30,480) | -22.7% |
| 51X | Pupil Transportation | 1,307,741 | 1,250,553 | 1,433,367 | 1,374,354 | 1,224,304 | (209,063) | -14.6% |
| 560 | Special Ed Out of District Tuition | 2,118,914 | 1,591,917 | 1,853,181 | 1,609,424 | 1,761,866 | (91,315) | -4.9% |
| 563 | Gilbert School Tuition | 6,843,193 | 7,059,242 | 7,345,297 | 7,349,186 | 7,956,124 | 610,827 | 8.3% |
| 5XX | All Other Purchased Services | 454,277 | 500,475 | 380,380 | 389,676 | 361,880 | (18,500) | -4.9% |
| 600 | Supplies | 121,088 | 221,668 | 55,700 | 153,790 | 166,057 | 110,357 | 198.1% |
| 700 | Equipment & S/W | 88,936 | 113,405 | 80,000 | 125,408 | 115,000 | 35,000 | 43.8% |
| 800 | Dues & Fees & Other Objects | 19,450 | 17,237 | 19,500 | 19,844 | 19,500 | - | 0.0% |
| 900 | Special Items | - | - | - | - | - | - | - |
| | Subtotal Non-Personnel Expense | \$ 11,304,573 | \$ 11,052,894 | \$ 11,440,006 | \$ 11,547,290 | \$ 11,828,431 | \$ 388,425 | 3.4% |
| | | | Winchester Public Schools PreK-Age 22 increase | | | | 128,349 | |
| | | | The Gilbert School Middle/High School Regular Education Increase | | | | 610,827 | |
| | TOTAL | \$ 19,598,774 | \$ 19,683,373 | \$ 20,261,686 | \$ 20,170,751 | \$ 21,000,862 | \$ 739,176 | 3.65% |

2022-2023 PROPOSED APPROPRIATED BUDGET OPTION #2

| Object | Description | 2019-2020 Actual | 2020-2021 Actual | 2021-2022 Budget | 2021-2022 Projected Expenditures | 2022-2023 Proposed Budget | 2022-2023 Proposed \$ Change | 2022-2023 Proposed % Change |
|--------|---------------------------------------|----------------------|--|----------------------|--|---------------------------------|------------------------------------|-----------------------------------|
| 0-100 | Wages | \$ 6,494,444 | \$ 6,746,949 | \$ 6,910,893 | \$ 6,801,516 | \$ 7,256,604 | \$ 345,711 | 5.0% |
| 200 | Employee Benefits | 1,799,757 | 1,883,530 | 1,910,787 | 1,821,945 | 1,915,827 | 5,040 | 0.3% |
| | Subtotal Personnel Expense | \$ 8,294,201 | \$ 8,630,479 | \$ 8,821,680 | \$ 8,623,461 | \$ 9,172,431 | \$ 350,751 | 4.0% |
| 300 | Professional Technical Services | \$ 148,256 | \$ 131,228 | \$ 138,101 | \$ 216,886 | \$ 119,700 | \$ (18,401) | -13.3% |
| 400 | Property Services | 202,718 | 167,169 | 134,480 | 308,722 | 104,000 | (30,480) | -22.7% |
| 51X | Pupil Transportation | 1,307,741 | 1,250,553 | 1,433,367 | 1,374,354 | 1,095,955 | (337,412) | -23.5% |
| 560 | Special Ed Out of District Tuition | 2,118,914 | 1,591,917 | 1,853,181 | 1,609,424 | 1,761,866 | (91,315) | -4.9% |
| 563 | Gilbert School Tuition | 6,843,193 | 7,059,242 | 7,345,297 | 7,349,186 | 7,956,124 | 610,827 | 8.3% |
| 5XX | All Other Purchased Services | 454,277 | 500,475 | 380,380 | 389,676 | 361,880 | (18,500) | -4.9% |
| 600 | Supplies | 121,088 | 221,668 | 55,700 | 153,790 | 166,057 | 110,357 | 198.1% |
| 700 | Equipment & S/W | 88,936 | 113,405 | 80,000 | 125,408 | 115,000 | 35,000 | 43.8% |
| 800 | Dues & Fees & Other Objects | 19,450 | 17,237 | 19,500 | 19,844 | 19,500 | - | 0.0% |
| 900 | Special Items | - | - | - | - | - | - | - |
| | Subtotal Non-Personnel Expense | \$ 11,304,573 | \$ 11,052,894 | \$ 11,440,006 | \$ 11,547,290 | \$ 11,700,082 | \$ 260,076 | 2.3% |
| | | | Winchester Public Schools PreK-Age 22 Increase | | | | | - |
| | | | The Gilbert School Middle/High School Regular Education Increase | | | | | 610,827 |
| | TOTAL | \$ 19,598,774 | \$ 19,683,373 | \$ 20,261,686 | \$ 20,170,751 | \$ 20,872,513 | \$ 610,827 | 3.01% |

2022-2023 Proposed Appropriated Budget





Projected Out of District Student Tuition

| | | | | | | | | | | | | | | | | |
|--|--|---|-----------------------|------------------------------|-----------------------|------------------------|-----------------------|--------------|---|-----------------------|------------------------------|-----------------------|------------------------|-----------------------|--------------|--|
| | | | | | | | | | | | | | | | | |
| | | <u>2021-2022 Outplacements</u> | | | | | | | <u>2022-2023 Outplacements</u> | | | | | | | |
| | | Department of Children and Families (DCF) | | Planning & Placement Team | | 2021-2022 Projection | | | Department of Children and Families (DCF) | | Planning & Placement Team | | 2022-2023 Projection | | | |
| | | <u>Students</u> | <u>Tuition</u> | <u>Students</u> | <u>Tuition</u> | <u>Students</u> | <u>Tuition</u> | | <u>Students</u> | <u>Tuition</u> | <u>Students</u> | <u>Tuition</u> | <u>Students</u> | <u>Tuition</u> | | |
| | | | | | | | | | | | | | | | | |
| | | Grade PK-6 | 2 | \$ 20,600 | 11 | \$ 493,964 | 13 | \$ 514,564 | | 1 | \$ 38,328 | 7 | \$ 447,739 | 8 | \$ 486,067 | |
| | | | | | | | | | | | | | | | | |
| | | Grade 7-8 | 0 | - | 5 | 485,534 | 5 | 485,534 | | 1 | 14,000 | 8 | 661,100.35 | 9 | \$ 675,100 | |
| | | | | | | | | | | | | | | | | |
| | | Grade 9-12 | 6 | 412,873 | 14 | 488,284 | 20 | 901,157 | | 3 | 298,595 | 14 | 555,493.47 | 17 | \$ 854,088 | |
| | | | | | | | | | | | | | | | | |
| | | Age 18-22 | 0 | - | 6 | 240,648 | 6 | 240,648 | | 0 | | 5 | 180,930 | 5 | \$ 180,930 | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | Total | 8 | \$ 433,473 | 36 | \$ 1,708,430 | 44 | \$ 2,141,903 | | 5 | \$ 350,923 | 34 | \$ 1,845,263 | 39 | \$ 2,196,186 | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | Less Anticipated Excess Cost Grant Discounted @ 70% Funding | | | | | \$ (250,097) | | | | | | | \$ (434,320) | | |
| | | | | | | | | | | | | | | | | |
| | | Net Projected Cost to Winchester Public Schools | | | | \$ 1,891,806 | | | | | | | | \$ 1,761,866 | | |

2022-2023 PROPOSED APPROPRIATED BUDGET DETAIL

| | FY2022 Budget | FY2023 Budget | Change | % Change |
|--|---------------------|---------------------|--------------------|----------------|
| <u>Wages</u> | | | | |
| Teachers | \$ 4,030,003 | \$ 4,151,571 | \$ 121,568 | 3.02% |
| Administrators | 411,901 | 425,650 | 13,749 | 3.34% |
| Non-Certified Union Positions | 1,277,938 | 1,338,351 | 60,413 | 4.73% |
| Non-Union Positions | 1,041,051 | 1,226,032 | 184,981 | 17.77% |
| Tutors | 10,000 | 1,000 | (9,000) | -90.00% |
| Substitutes | 103,000 | 93,000 | (10,000) | -9.71% |
| Overtime | 15,000 | 10,000 | (5,000) | -33.33% |
| Extra Duty | 22,000 | 11,000 | (11,000) | -50.00% |
| SUBTOTAL WAGES | \$ 6,910,893 | \$ 7,256,604 | \$ 345,711 | 5.00% |
| <u>Benefits</u> | | | | |
| Health & Dental Insurance | \$ 1,252,526 | \$ 1,229,920 | \$ (22,606) | -1.80% |
| Life Insurance | 23,000 | 27,000 | 4,000 | 17.39% |
| Reimburse Uniforms, Unused Sick Time | 25,000 | 25,920 | 920 | 3.68% |
| Tuition Reimbursement | 15,000 | 15,000 | - | 0.00% |
| Pension & Annuity | 268,557 | 291,440 | 22,883 | 8.52% |
| Social Security | 247,171 | 248,134 | 963 | 0.39% |
| Unemployment | 6,759 | 2,000 | (4,759) | -70.41% |
| Workers Compensation | 72,774 | 76,413 | 3,639 | 5.00% |
| SUBTOTAL BENEFITS | \$ 1,910,787 | \$ 1,915,826 | \$ 5,039 | 0.26% |
| <u>Professional/Technical Services</u> | | | | |
| Legal | \$ 50,000 | \$ 40,000 | \$ (10,000) | -20.00% |
| Professional Development | 6,000 | 1,000 | (5,000) | -83.33% |
| School Doctor | 4,101 | 4,200 | 99 | 2.41% |
| Occupational & Physical Therapy | 17,000 | 16,000 | (1,000) | -5.88% |
| Special Ed Professional Technical Services | 30,000 | 30,000 | - | 0.00% |
| Audit | 15,000 | 14,500 | (500) | -3.33% |
| Technology Services | 8,000 | 10,000 | 2,000 | 25.00% |
| Contracted Substitute Staffing | 8,000 | 4,000 | (4,000) | -50.00% |
| SUBTOTAL PROFESSIONAL TECHNICAL SERVICES | \$ 138,101 | \$ 119,700 | \$ (18,401) | -13.32% |
| PROPERTY SERVICES MAINTENANCE & REPAIRS | \$ 134,480 | \$ 104,000 | \$ (30,480) | -22.67% |

| | FY2022 Budget | FY2023 Budget | Change | % Change |
|---|----------------------|----------------------|---------------------|-----------------|
| Transportation (Net) | | | | |
| Special Ed Out of District | \$ 218,000 | \$ 170,198 | \$ (47,802) | -21.93% |
| Special Ed In District | 177,528 | 127,786 | (49,742) | -28.02% |
| Special Ed Excess Cost Eligible Out of District | 358,163 | 432,190 | 74,027 | 20.67% |
| Regular Education | 679,676 | 494,130 | (185,546) | -27.30% |
| SUBTOTAL TRANSPORTATION | \$ 1,433,367 | \$ 1,224,304 | \$ (209,063) | -14.59% |
| Special Ed Out of District Tuition & Services (Net) | | | | |
| Tuition | 611,550 | \$ 589,795 | (21,755) | -3.56% |
| Tuition & Services Excess Cost Eligible Out of District | \$ 1,019,249 | 1,015,290 | (3,959) | -0.39% |
| Services | 222,382 | 156,781 | (65,601) | -29.50% |
| SUBTOTAL SPECIAL ED OUT OF DISTRICT TUITION & SERVICES | \$ 1,853,180 | \$ 1,761,866 | \$ (91,314) | -4.93% |
| TUITION GILBERT | \$ 7,345,297 | \$ 7,956,124 | \$ 610,827 | 8.32% |
| All Other Purchased Services | | | | |
| CT Education Network & Advertising | \$ 5,880 | \$ 6,380 | \$ 500 | 8.50% |
| Vo-Ag Tuition | 241,000 | 241,000 | - | 0.00% |
| Adult Education | 14,500 | 14,500 | - | 0.00% |
| Magnet School | 105,000 | 74,500 | (30,500) | -29.05% |
| Travel | 12,500 | 6,000 | (6,500) | -52.00% |
| Other Purchased Services | 1,500 | 19,500 | 18,000 | 1200.00% |
| SUBTOTAL ALL OTHER PURCHASED SERVICES | \$ 380,380 | \$ 361,880 | \$ (18,500) | -4.86% |
| Supplies | | | | |
| Instructional Supplies | \$ 32,500 | \$ 117,057 | \$ 84,557 | 260.18% |
| Cleaning Supplies | - | 23,000 | 23,000 | 100.00% |
| Nurse Supplies | 4,200 | 3,000 | (1,200) | -28.57% |
| Technology Supplies | 2,000 | 2,000 | - | 0.00% |
| Administrative Supplies | 17,000 | 21,000 | 4,000 | 23.53% |
| SUBTOTAL SUPPLIES | \$ 55,700 | \$ 166,057 | \$ 110,357 | 198.13% |
| Equipment & Software | | | | |
| Equipment & Hardware | \$ 25,000 | \$ 25,000 | \$ - | 0.00% |
| Software | 55,000 | 90,000 | 35,000 | 63.64% |
| SUBTOTAL EQUIPMENT & SOFTWARE | \$ 80,000 | \$ 115,000 | \$ 35,000 | 43.75% |
| DUES & FEES | \$ 19,500 | \$ 19,500 | \$ - | 0.00% |
| TOTAL PROPOSED APPROPRIATION | \$ 20,261,685 | \$ 21,000,861 | \$ 739,176 | 3.65% |

OBJECT CODE DEFINITIONS

000-199 Wages – Includes personnel services salaries for regular employees, temporary employees, overtime, contractual paid leave and stipends.

200-299 Benefits – Includes Group Insurance, social security, retirement, tuition reimbursement, unemployment, workers' compensation, and health benefits.

300-399 Professional Technical Services – Includes official/administrative services, professional-educational services, employee training and development, other professional services, technical services, occupational and physical therapists, legal, auditors, and staffing services.

400-499 Property Services – Includes utilities such as water/sewage, cleaning, disposal services, snow plowing, landscape, repairs and maintenance, equipment, vehicle or building rentals.

500-599 Purchased Services – Includes tuition, transportation, insurance (non-employee), communications, advertising, printing, and travel.

600-699 Supplies – Includes general teaching and office supplies, energy, natural gas, electricity, oil, gasoline, diesel, books, periodicals, and technology related supplies.

700-799 Equipment – Includes equipment, machinery, vehicles, furniture, fixtures, technology related hardware and software.

800-899 Dues – Includes dues and fees, interest and miscellaneous expenditures.

900-999 Other Objects – Is rarely used and is usually for special items.