

BUDGET RATIONALE 2021-2022 DRAFT 2

Line 1 - 111-1101 Teachers

Represents a contractual 3% salary increase for 2021-2022. This line represents 18 teaching positions, one in-house substitute and one counselor. This is year two of a three-year contract. In the past fifteen years we have had a 10.2 reduction in staff.

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 receive 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 \$66,675 in 2020-21 and estimate \$30,000 in 2021-22).

Line 3 - 111-1103 Interscholastic Sport Coaches/Referees

Funding for this has moved to Line 34.

Line 4 - 111-1104 Extra Pay for Extra Duty

This is payment for our after school study center four days a week (cut-reduced to one group), Regional Band and Chorus, jazz band, marching band, yearbook advisor, drama, Sharon Scribe, and Student Council advisor. Nature's Classroom, Ropes and 8th 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 5 - 111-1105 Local Educational Assistance Grant (Federal Grant) – Received \$66,675 in 2020-21 and estimate \$30,000 in 2021-22. The grant is used to pay the balance of the salary and administrative fees for the remedial instruction position. (Line 2)

Line 6 - 111-1106 Special Programs

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

Line 7 - 111-2410 Principal

Line 8 - 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 9 - 112-2112 Teacher Assistants

Line 10 - 112-2114 Computer Technologist

Line 11 - 112-2134 School Nurse

Line 12 - 112-2312 Board Clerk

Line 13 - 112-2411 Two Secretaries

Line 14 - 112-2413 Substitute Stipend

Line 15 - 112-2610 Head Custodian and Two Assistant Custodians

Line 16 - 113-2610 Custodial Overtime

Line 17 - 120-2111 Teacher Assistant Substitutes

Line 18 - 120-2134 School Nurse Substitutes

Line 19 - 120-2410 Office Substitutes

Line 20 - 120-2620 Custodial Substitutes

3/4/2021

1

Line	Number	Account Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2020-2021 Estimated	2021-2022 Proposed	Amount	Percentage
SERIES 100 SALARIES									
1)	111-1101	Teachers	\$1,480,109	\$1,450,172	\$1,502,878	\$1,444,491	\$1,573,136	\$70,258	4.67%
2)	111-1102	Remedial Instruction	\$56,446	\$23,265	\$67,846	\$28,687	\$65,362	-\$2,484	-3.66%
3)	111-1103	Interscholastic Sport Coaches, Re	\$10,688	\$6,835	\$0	\$0	\$0	\$0	0.00%
4)	111-1104	Extra Pay for Extra Duty	\$23,455	\$21,014	\$32,342	\$45,122	\$35,321	\$2,979	9.21%
5)	111-1105	Title One	\$31,589	\$66,467	\$0	\$66,675	\$0	\$0	0.00%
6)	111-1106	Special Programs	\$7,244	\$4,182	\$6,961	\$3,450	\$6,961	\$0	0.00%
7)	111-2410	Principal	\$133,692	\$137,703	\$141,834	\$141,834	\$146,798	\$4,964	3.50%
8)	120-1101	Substitutes	<u>\$27,950</u>	<u>\$9,020</u>	<u>\$38,500</u>	<u>\$40,000</u>	<u>\$38,500</u>	<u>\$0</u>	0.00%
	Subtotal:	Certified Staff	\$1,771,173	\$1,718,658	\$1,790,361	\$1,770,259	\$1,866,078	\$75,717	4.23%
9)	112-2112	Teacher Assistants	\$74,184	\$74,511	\$80,183	\$80,183	\$97,989	\$17,806	22.21%
10)	112-2114	Computer Technologist	\$53,582	\$54,483	\$56,374	\$56,374	\$58,347	\$1,973	3.50%
11)	112-2134	School Nurse, R.N.	\$50,445	\$52,518	\$53,496	\$55,496	\$55,368	\$1,872	3.50%
12)	112-2312	Board Clerk	\$45,810	\$47,182	\$48,296	\$48,296	\$49,986	\$1,690	3.50%
13)	112-2411	Secretaries	\$103,267	\$99,610	\$105,446	\$105,446	\$109,137	\$3,691	3.50%
14)	112-2413	Substitute Stipend	\$4,393	\$4,525	\$4,751	\$4,751	\$4,917	\$166	3.50%
15)	112-2610	Head Custodian/Assistant Custodi	\$174,805	\$211,872	\$168,293	\$154,777	\$160,650	-\$7,643	-4.54%
16)	113-2610	Custodial Overtime	\$6,863	\$7,349	\$6,986	\$10,000	\$6,986	\$0	0.00%
17)	120-2111	Teacher Assistant Substitutes	\$6,900	\$8,910	\$2,000	\$0	\$2,000	\$0	0.00%
18)	120-2134	School Nurse Substitutes	\$1,663	\$613	\$2,000	\$1,000	\$2,000	\$0	0.00%
19)	120-2410	Office Substitutes	\$188	\$480	\$1,000	\$0	\$1,000	\$0	0.00%
20)	120-2620	Custodial Substitutes	<u>\$5,626</u>	<u>\$679</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$0</u>	0.00%
	Subtotal:	Classified Staff	\$527,726	\$562,732	\$532,825	\$520,323	\$552,381	\$19,556	3.67%
	TOTAL 100 SERIES		\$2,298,899	\$2,281,390	\$2,323,186	\$2,290,582	\$2,418,459	\$95,273	4.10%

INSURANCES:

Line 21 - 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 2021-22 is 1% (as of February 1, 2021). The cost share for employees will be 17.5%. The classified staff Anthem (HSA) estimated is a decrease of 2% (as of January 1, 2021). 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 5% increase as of January 1, 2021. The cost share will be 20.5%. The classified staff will remain on the MetLife Dental with a 0% increase.

Line 22- 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 23 - 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 24 - 231-2410 Annuity Principal – 3% of salary

Line 25 - 240-1101 Reimbursement Graduate Credits

Line 26- 250-2310 Unemployment Compensation

Line 27- 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 2020-2021 cost.

Line 28 - 270-1100 Life Insurance

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

Line	Number	Account Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2020-2021 Estimated	2021-2022 Proposed	Amount	Percentage
<u>SERIES 200 BENEFITS</u>									
21)	210-1101	Health/Dental Insurance	\$555,729	\$577,130	\$709,677	\$639,677	\$701,594	-\$8,083	-1.14%
22)	220-2100	Social Security/Medicare	\$75,661	\$71,786	\$73,816	\$73,817	\$73,817	\$1	0.00%
23)	230-2100	Pension Plan, Classified	\$36,231	\$36,006	\$39,816	\$31,382	\$37,895	-\$1,921	-4.83%
24)	231-2410	Annuity - Principal	\$2,674	\$3,443	\$3,546	\$3,546	\$4,404	\$858	24.19%
25)	240-1101	Reimbursement Graduate Credits	\$0	\$2,500	\$1,800	\$1,250	\$2,500	\$700	38.89%
26)	250-2310	Unemployment Compensation	\$0	\$378	\$1,000	\$5,000	\$1,000	\$0	0.00%
27)	260-2310	Workers Compensation	\$12,831	\$12,439	\$13,842	\$12,816	\$13,170	-\$672	-4.85%
28)	270-1100	Life Insurance	<u>\$4,763</u>	<u>\$4,349</u>	<u>\$4,589</u>	<u>\$4,720</u>	<u>\$4,720</u>	<u>\$131</u>	2.85%
TOTAL 200 SERIES			\$687,889	\$708,031	\$848,086	\$772,208	\$839,100	-\$8,986	-1.06%

PURCHASED SERVICES:

Line 29- 310-2310 Board of Education Inservice – Professional development opportunities for board members.

Line 30- 321-1001 Assemblies & Student Activities

Funding for the 6th grade Ropes Course (\$166/10 students), 7th grade Nature’s Classroom (\$350/8 students), assemblies and student activities are included in this line. Decrease in this line represented by a decrease in number of students attending Nature’s Classroom and Ropes. CT Read Aloud and celebrations are also in this line

Line 31 – 321-2225 Licenses - Google, Microsoft, and website hosting.

Line 32- 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 on going professional development opportunities.

Line 33- 322-2823 Public Relations

Line 34 – 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 35- 330-2132 School Physician

Line 36- 330-2311 Legal & Negotiation Fees, Contracts

Line 37 -330-2516 Audit ED 001 Report, Cafeteria and all audit expenses

Line 38- 340-2210 Technology Support Services – Datahal (\$816 per month) – off site network health monitoring. We are charged \$8,820 per year for Connecticut Education Network (CEN) our internet provider

Line 39- 411-2620 Water and Sewage - Water/sewer based on rate from the Town. No increase.

Line 40- 420-2600 Cleaning Services - This line includes cleaning of the furnaces.

Line 41- 421-2620 Refuse Removal – Recycling – 4% increase on the refuse removal garbage.

Line 42- 424-2620 Upkeep of Grounds/Bldg. - Fuel for tractor/mower and buffer, ice/snow melt, playgrounds, trimming trees, mulch, gardens and snow plowing.

Line 43- 430-2000 Service Office, AV, and Musical Equipment – Repairs to all equipment.

Line 44- 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 \$29,022). Projects include: Security camera upgrade \$9,702 and estimated lower floor level of the AC project \$220,000.

Line 45- 430-2610 Emergency - Used for unanticipated building repairs.

Line 46- 430-2621 Scheduled Painting

Line 47- 430-2622 Asbestos Removal and Management Plan - Inspections are required annually.

Line	Number	Account Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2020-2021 Estimated	2021-2022 Proposed	Amount	Percentage
<u>SERIES 300 PURCHASED SERVICES</u>									
29)	310-2310	Board of Education Inservice	\$525	\$520	\$750	\$0	\$750	\$0	0.00%
30)	321-1001	Assemblies & Student Activities	\$12,604	\$9,018	\$15,428	\$5,500	\$15,428	\$0	0.00%
31)	321-2225	Licenses	\$0	\$6,408	\$12,600	\$8,100	\$7,751	-\$4,849	-38.48%
32)	322-2213	In-service/Curriculum Dev., Staff T	\$16,548	\$13,136	\$19,777	\$15,000	\$19,777	\$0	0.00%
33)	322-2823	Public Relations	\$1,059	\$14,747	\$1,000	\$1,500	\$1,000	\$0	0.00%
34)	323-1005	Middle School Sports & Act. Progr:	\$0	\$0	\$18,933	\$4,000	\$18,933	\$0	0.00%
35)	330-2132	School Physicians	\$600	\$700	\$600	\$1,200	\$1,200	\$600	100.00%
36)	330-2311	Legal & Negotiation Fees, Contrac	\$3,622	\$2,049	\$5,000	\$5,000	\$5,000	\$0	0.00%
37)	330-2516	Audit ED 001 Report , Cafeteria,all	\$4,000	\$4,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
38)	340-2210	Technology Support Services	<u>\$15,900</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$18,600</u>	<u>\$3,600</u>	24.00%
TOTAL 300 SERIES			\$54,858	\$65,578	\$94,088	\$60,300	\$93,439	-\$649	-0.69%
<u>SERIES 400</u>									
39)	411-2620	Water and Sewage	\$7,595	\$7,364	\$8,480	\$6,371	\$8,480	\$0	0.00%
40)	420-2600	Cleaning Services	\$1,862	\$827	\$2,500	\$2,500	\$2,500	\$0	0.00%
41)	421-2620	Refuse Removal - Recycling	\$5,616	\$5,197	\$5,826	\$5,787	\$5,369	-\$457	-7.84%
42)	424-2620	Upkeep of Grounds/Building	\$39,279	\$30,225	\$32,578	\$32,578	\$33,918	\$1,340	4.11%
43)	430-2000	Service Office, A.V.,Music Equip.	\$6,639	\$5,581	\$7,867	\$7,867	\$7,867	\$0	0.00%
44)	430-2600	Building Repairs	\$110,232	\$297,976	\$234,524	\$250,870	\$273,614	\$39,090	16.67%
45)	430-2610	Emergency	\$13,216	\$24,710	\$10,000	\$10,000	\$10,000	\$0	0.00%
46)	430-2621	Scheduled Painting	\$13,167	\$13,266	\$15,000	\$15,000	\$15,000	\$0	0.00%
47)	430-2622	Asbestos Removal/Mgmt. Plan/Te:	<u>\$560</u>	<u>\$280</u>	<u>\$800</u>	<u>\$800</u>	<u>\$560</u>	<u>-\$240</u>	<u>-30.00%</u>
TOTAL 400 SERIES			\$198,166	\$385,426	\$317,575	\$331,773	\$357,308	\$39,733	12.51%

- Line 48 - 510-2700 All-Star Bus Contract** – Year three of a five year contract, increase of 3% for this year and 3% for the following two years. This includes Sharon Center School, HVRHS, Oliver Wolcott and Explorations daily transportation to and from school, four (4) buses.
- Line 49 - 510-2790 School Class Trips** - Decrease due to middle school sports being shifted to line 34.
- Line 50 - 520-2620 Multi-peril Insurance** This line is a 3% increase for 2021-22 over the actual amount paid in 2020-21, plus exposure.
- Line 51 - 521-2620 Student Athletic Insurance** - Covers student athletic insurance, billed through Region One. (Interscholastic Sports)
- Line 52 - 530-2410 Postage**
- Line 53 - 531-2410 Telephone**
- Line 54 - 540-2310 Advertising** - Invitations to bid, notices to newspapers and help wanted advertising. Ongoing reputation management, social media campaign, and consultation services for Sharon Center School.
- Line 55 - 550-2540 Printing**
- Line 56 - 560-1401 Summer School** – reduced \$7,000 due to COVID grant money
- Line 57 - 580-1101 Staff Travel** - Professional Memberships, Conferences for all staff members.
- Line 58 - 590-2540 Technology** – One new server (one of two), Custom NAS (Hardware Device Backup), Access Points, Headsets, Webcam, Chromebooks, Printers, Laptops, coding robots.
- Line 59 - 610-1101 Classroom Supplies**
- Line 60 - 610-1102 Art Supplies**
- Line 61 - 610-1103 Music Supplies**
- Line 62 - 610-1104 Physical Education Supplies**
- Line 63 - 610-1105 Test Materials** - Diagnostic achievement testing materials.
- Line 64 - 610-1106 Consumable Workbooks** - Handwriting, math, and spelling. Subscriptions to classroom magazines are included in this line.
- Line 65 - 610-2134 Medical Supplies**
- Line 66 - 610-2223 Audio Visual**
- Line 67 - 610-2224 Computer Applications** – Software applications, regional applications and web based support renewals. New applications due to distance learning.
- Line 68 - 610-2410 Office Supplies**
- Line 69 - 611-1101 PBIS Supplies**
- Line 70- 612-2410 Graduation Supplies & Awards**
- Line 71 - 613-2620 Custodial Supplies** – increased cost of supplies
- Line 72 - 613-2621 Building Maintenance**
- Line 73 - 622-2620 Electricity** - Contract negotiated by Region One.
- Line 74 - 624-2620 Heating Fuel** - Contract negotiated by Region One and provided by East River. Our anticipated usage is 15,000 gallons at \$2.215142 per gallon.
- Line 75 - 624-2621 Diesel Fuel for busses** - Contract negotiated by Region One and provided by East River. Diesel fuel estimated at 11,000 gallons at \$2.233142 per gallon.
- Line 76 - 640-1101 Textbooks** - Items in this line represent textbook packages which include on line support for all academic areas.
- Line 77 - 640-2222 Library Books** – K to 8, all reading levels
- Line 78 - 641-2222 Library Supplies** – Library supplies and on-line database (E Library) for periodicals and transcripts.

Line	Number	Account Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2020-2021 Estimated	2021-2022 Proposed	Amount	Percentage
<u>SERIES 500</u>									
48)	510-2700	All-Star Bus Contract	\$229,320	\$211,535	\$242,698	\$242,698	\$249,977	\$7,279	3.00%
49)	510-2790	School Class Trips	\$12,248	\$7,638	\$17,925	\$0	\$17,925	\$0	0.00%
50)	520-2620	Multi-peril Insurance	\$34,640	\$33,090	\$34,083	\$31,436	\$32,379	-\$1,704	-5.00%
51)	521-2620	Student Athletic Insurance	\$405	\$149	\$400	\$426	\$400	\$0	0.00%
52)	530-2410	Postage	\$1,290	\$3,462	\$2,500	\$2,500	\$2,500	\$0	0.00%
53)	531-2410	Telephone	\$10,389	\$10,828	\$11,903	\$11,610	\$11,903	\$0	0.00%
54)	540-2310	Advertising - Help Wanted,Bids,Bc	\$1,022	\$88	\$585	\$2,500	\$10,465	\$9,880	1688.89%
55)	550-2540	Printing-Graduation prog.,diplomas	\$1,596	\$825	\$1,200	\$1,200	\$1,200	\$0	0.00%
56)	560-1401	Summer School-Remedial	\$396	\$328	\$500	\$6,769	\$0	-\$500	-100.00%
57)	580-1101	Staff Travel, Prof. Memb. & Conf.-)	\$6,355	\$10,874	\$8,250	\$2,000	\$8,250	\$0	0.00%
58)	590-2540	Technology	<u>\$44,379</u>	<u>\$60,916</u>	<u>\$39,475</u>	<u>\$69,000</u>	<u>\$39,475</u>	<u>\$0</u>	0.00%
TOTAL 500 SERIES			\$342,040	\$339,733	\$359,519	\$370,139	\$374,474	\$14,955	4.16%
TOTAL - PURCHASED SERVICE			\$595,064	\$790,737	\$771,182	\$762,212	\$825,221	\$54,039	7.01%
<u>SERIES 600 SUPPLIES</u>									
59)	610-1101	Classroom Supplies	\$41,769	\$25,989	\$29,400	\$29,400	\$29,400	\$0	0.00%
60)	610-1102	Art Supplies	\$2,749	\$3,033	\$3,150	\$3,400	\$3,150	\$0	0.00%
61)	610-1103	Music Supplies	\$3,478	\$2,369	\$3,150	\$3,150	\$3,150	\$0	0.00%
62)	610-1104	Physical Education Supplies	\$5,313	\$4,528	\$3,150	\$4,033	\$3,150	\$0	0.00%
63)	610-1105	Test Materials: Diagnostic Achiev	\$1,680	\$535	\$1,000	\$0	\$1,000	\$0	0.00%
64)	610-1106	Consumable Workbooks	\$17,881	\$3,134	\$5,000	\$2,500	\$5,000	\$0	0.00%
65)	610-2134	Medical Supplies	\$1,643	\$1,067	\$2,000	\$2,000	\$2,000	\$0	0.00%
66)	610-2223	Audio Visual Materials	\$280	\$2,436	\$2,500	\$2,500	\$2,500	\$0	0.00%
67)	610-2224	Technology Applications	\$28,759	\$35,457	\$37,850	\$40,000	\$54,480	\$16,630	43.94%
68)	610-2410	Office Supplies	\$9,054	\$10,818	\$8,250	\$8,250	\$8,250	\$0	0.00%
69)	611-1101	PBIS Supplies	\$113	\$0	\$0	\$0	\$0	\$0	0.00%
70)	612-2410	Graduation Supplies & Awards	\$2,016	\$3,424	\$2,500	\$2,500	\$2,500	\$0	0.00%
71)	613-2620	Custodial Supplies	\$24,122	\$31,115	\$31,845	\$31,845	\$32,800	\$955	3.00%
72)	613-2621	Building Maintenance	\$39,029	\$53,553	\$35,312	\$35,312	\$36,372	\$1,060	3.00%
73)	622-2620	Electricity	\$56,423	\$54,522	\$72,339	\$69,339	\$72,339	\$0	0.00%
74)	624-2620	Heating Fuel	\$50,131	\$31,704	\$30,450	\$30,527	\$35,443	\$4,993	16.40%
75)	624-2621	Diesel Fuel	\$28,308	\$23,386	\$22,550	\$22,585	\$24,565	\$2,015	8.94%
76)	640-1101	Textbooks	\$41,014	\$12,491	\$13,000	\$3,773	\$13,000	\$0	0.00%
77)	640-2222	Library Books	\$10,461	\$8,916	\$8,440	\$8,440	\$8,440	\$0	0.00%
78)	641-2222	Library: Supplies/Periodicals/News	<u>\$9,585</u>	<u>\$3,577</u>	<u>\$4,500</u>	<u>\$4,500</u>	<u>\$4,500</u>	<u>\$0</u>	0.00%
TOTAL 600 SERIES			\$373,808	\$312,054	\$316,386	\$304,054	\$342,039	\$25,653	8.11%

Line 79 - 730-1101 Instructional Equipment

This line includes \$1,000 for science equipment

Line 80 - 730-2520 Non-Instructional Equipment

This line includes tangram carpet sets for library, wall display for library, two teacher chairs and two teacher desks.

Line 81 - 810-2310 Dues EdAdvance \$250, Connecticut Association of Boards of Education dues \$1,204.

Line 82 - 930-3100 Transfer to Cafeteria Account - Board of Education funds that are transferred to the cafeteria account in order to subsidize the program.

Line 83 - 930-2600 Capital Expense

Line	Number	Account Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2020-2021 Estimated	2021-2022 Proposed	Amount	Percentage
<u>SERIES 700 PROPERTY</u>									
79)	730-1101	Equipment, Instructional	\$7,487	\$5,692	\$1,828	\$13,000	\$1,000	-\$828	-45.30%
80)	730-2520	Equipment, Non-instructional	<u>\$4,982</u>	<u>\$4,589</u>	<u>\$908</u>	<u>\$215</u>	<u>\$3,008</u>	<u>\$2,100</u>	231.28%
TOTAL 700 SERIES			\$12,469	\$10,281	\$2,736	\$13,215	\$4,008	\$1,272	46.49%
<u>SERIES 800 DUES AND FEES</u>									
81)	810-2310	Dues and Fees	<u>\$3,739</u>	<u>\$5,191</u>	<u>\$4,238</u>	<u>\$4,238</u>	<u>\$1,454</u>	<u>-\$2,784</u>	-65.69%
TOTAL 800 SERIES			\$3,739	\$5,191	\$4,238	\$4,238	\$1,454	-\$2,784	-65.69%
<u>SERIES 900 CAPITAL EXPENSES</u>									
82)	930-3100	Transfer Cafeteria	\$20,000	\$35,000	\$27,500	\$40,000	\$30,000	\$2,500	9.09%
83)	930-2600	Capital Expense	<u>\$270,067</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$78,600</u>	<u>\$50,000</u>	<u>\$0</u>	0.00%
TOTAL 900 SERIES			\$290,067	\$85,000	\$77,500	\$118,600	\$80,000	\$2,500	3.23%
TOTAL SHARON BOARD OF ED.			\$4,261,935	\$4,192,684	\$4,343,314	\$4,265,109	\$4,510,281	\$166,968	3.84%

PERCENTAGE INCREASE FOR REGIONAL 2021-22 BUDGET

High School Tuition -

Our percentage decreased from 15.7895% to 14.0984%

October 2020 HVRHS enrollment was 43 (from 54) Sharon students out of total enrollment of 305 (from 342).

Pupil Services -

Our percentage increased from 7.7038% to 8.2638%.

October 2020 Sharon elementary enrollment was 109 students (from 103) out of total enrollment (PK-8) of 1319 (from 1337).

Administrative Services –

Our percentage increased from 7.7038% to 8.2638%.

October 2020 Sharon elementary enrollment was 109 students (from 103) out of total enrollment (PK-8) of 1319 (from 1337).

(These percentages are based on October 1, 2020 enrollment figures.)

Note for Pupil Services and Administrative Services: current accounting practice 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, 2020 there were 109 students in seats at Sharon Center School and 109 listed in the Blackline Report.

Line	Number	Account Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Budgeted	2020-2021 Estimated	2021-2022 Proposed	Amount	Percentage
84)	560-5201	High School Tuition	\$1,712,582	\$1,656,140	\$1,612,327	\$1,612,327	\$1,416,086	-\$196,241	-12.17%
85)	560-5202	Pupil Services	\$578,548	\$491,534	\$487,864	\$487,864	\$529,526	\$41,662	8.54%
86)	560-5203	Administrative Services	<u>\$125,724</u>	<u>\$136,242</u>	<u>\$112,332</u>	<u>\$112,332</u>	<u>\$120,500</u>	<u>\$8,168</u>	7.27%
		TOTAL REGIONAL EDUCATION I	\$2,416,854	\$2,283,916	\$2,212,523	\$2,212,523	\$2,066,112	-\$146,411	-6.62%
		TOTAL SHARON BOARD OF EDU	<u>\$4,261,935</u>	<u>\$4,192,684</u>	<u>\$4,343,314</u>	<u>\$4,265,109</u>	<u>\$4,510,281</u>	<u>\$166,968</u>	3.84%
		GROSS TOTAL COST	\$6,678,789	\$6,476,600	\$6,555,837	\$6,477,632	\$6,576,393	\$20,557	0.31%
		GRANTS RECEIVED/ESTIMATED ECS	\$10,644	\$9,960	\$9,960	\$9,960	\$9,960	\$0	0.00%
		NET TOTAL	\$6,668,145	\$6,466,640	\$6,545,877	\$6,467,672	\$6,566,433	\$20,557	0.31%

Non-recurring account has \$515,913.38 as of December 29, 2020

Sharon Center School Today – January 29, 2021

STUDENTS – 110 enrolled in Early Kindergarten through Grade 8
 37 qualify for free (28)/reduced lunch (9) (34%)
 25 special education students (23%)
 3 out of district faculty/staff children (3%)

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 2021-2022

	2020-2021 Current	Number of Sections	2021-2022 Projected	Number of Sections
EK/Kindergarten	16	1	11*	1
Grade 1	10	1	16	1
Grade 2	17	1	10	1
Grade 3	8	1	17	1
Grade 4	12	1	8	1
Grade 5	10	1	12	1
Grade 6	8	1	10	1
Grade 7	12	1	8	1
Grade 8	17	1	12	1
Total	110		104	

2021-22 Projected Information

*Estimated

Seven 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.

STUDENT/TEACHER RATIO

6:1 for all teachers including special subject areas (110 students/20 certified staff)

8:1 for academic teachers, excluding specials teachers (PE, Art, Music, Computer, Spanish, Library and Counselor)

