ANNUAL APPROPRIATIONS BUDGET MANUAL

Fiscal Year 2026 – 2027

9/25

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 APPENDIX

Annual Appropriations Budget Request Instructions and Forms ……………………….….. A-B-C

 TO: All Staff Members

 FROM: Dr. Mark D. Benigni, Superintendent of Schools

 SUBJECT: 2026-2027 Annual Appropriations Budget

 The Annual Appropriations Budget process is upon us once again. This budget

 manual contains adjustments which occur from year to year.

 The following information is offered to assist you in the preparation of the 2026-2027 annual appropriations budget.

1. Members of the supporting services staff are available for assistance and consultation.
2. David Paul, Director of Facilities, has cost estimates which may be helpful in the preparation of both the 2026-2027 annual appropriations budget and the capital improvement plan for the ensuing year and the five (5) years thereafter.
3. David Cardona, Transportation Director, can provide cost estimates involving regular or special types of transportation needs.

 The dates for submission of the annual appropriations budget request to the City

 Council are mandated. Please review the budget calendar to familiarize yourself

 with the dates for the scheduled activities.

 Your cooperation in meeting the schedule established in this document is greatly

 appreciated. If you have any questions, contact your school principal or

 immediate supervisor. Members of the Central Office staff are also available.

 Thank you for your efforts in this process.

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GLOSSARY OF TERMS

Annual Appropriations Budget: A plan of financial operation which includes an estimate of proposed

expenditures for a given fiscal year.

Chart of Accounts: A list of accounts systematically arranged by account names and numbers.

 A classification or manual of accounts.

Equipment: A material unit which meets all of the following:

1. Retains original shape and appearance with ease.
2. Non-expendable in use. Usually more feasible to repair rather than replace if parts are damaged or worn.

Fiscal Year: The twelve-month period from July 1 through June 30 during which the

 financial transactions of the school system are conducted.

Program: Part of the overall program budget structure. The delineation of the broad

 scope of activities involved in the educational enterprise such as regular

instruction programs, pupil and staff services and general support services.

Staff: Any employee of the Board of Education involved in an annual

appropriations expenditure. This includes positions such as teacher, secretary, clerk, transportation driver, custodian, plumber, electrician, paraprofessional, etc.

Supplies: Any article or material which meets any one or more of the following

 conditions:

1. Consumed by use.
2. Loses original shape or appearance with use.
3. Expendable or subject to replacement rather than repair if damaged or if some of its parts are lost or worn out.
4. Inexpensive, such that its small unit cost makes it inadvisable to capitalize the item.
5. Loses its identity through incorporation into a different or more complex unit or substance.

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THE ANNUAL APPROPRIATIONS BUDGET PROCESS

The annual appropriations budget process begins with the request of individual staff members and culminates in the compilation of the final annual appropriations budget request made to the City Council by the Board of Education.

Staff requests undergo a series of revisions and are compiled, which enables an orderly examination of the total amount of money requested. Such examinations take place through each level of administration, including the Superintendent of Schools. The Board of Education makes the final determination as to which items should be submitted to the City Council for approval. The general process follows:

1. Staff

Request materials that meet the established educational objectives. The resources required to achieve the educational objectives run the gamut from textbooks and testing materials to electric wiring and water pipes.

1. Manager of Building and Grounds and Transportation Manager

Coordinate the request of individual staff members within their area of supervision into particular budget categories.

1. Principals and other Appropriate Staff

Coordinate the budget request within their area of supervision for submission to central office staff.

1. Central Office Staff

Each member of the central office staff is responsible for overseeing specific programs in the education system. Such staff members include the Associate Superintendent of Schools, the Assistant Superintendent of Schools and Director of Pupil Personnel. Each central office staff member reviews the budget request with appropriate staff and makes recommendations to the Superintendent.

1. Assistant Superintendent for Administration

Coordinates the overall budget process and oversees preparation of the annual appropriations budget request for submission to the Superintendent of Schools.

1. Superintendent of Schools

Reviews the annual appropriations budget request and recommends priorities to meet the educational goals of the Board of Education.

1. Board of Education

Determines annual appropriations budget priorities and funding limits for each line item classification. The Board of Education formally approves the annual appropriations budget request to be submitted to the City Council for consideration.

1. City Council

Allocates total annual appropriation expenditure for Board of Education activities.

1. Board of Education

Establishes line item expenditure amounts for the ensuing fiscal year.

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ANNUAL APPROPRIATIONS BUDGET SUPPORTING SERVICES

The staff listed below are available for consultation relative to details involved in the annual appropriations budget process. Matters pertaining to the procedure or itemization of requests should be reviewed with the appropriate staff members.

 Telephone

1000 LEARNING PROGRAMS

 1100 Regular Programs

 Barbara Haeffner 630-4437

 630-4185

 1200 Special Programs

 Patricia Sullivan-Kowalski 630-4177

 1300 Adult/Continuing Education Program

 Peter Civitello

2000 SUPPORT SERVICES

 2100 Support Services – Pupil

 Patricia Sullivan-Kowalski 630-4177

 2200 Support Services – Instructional Staff

 Dr. Mark D. Benigni 630-4171

 Barbara Haeffner 630-4185

 2300 Support Services – Administration

 Dr. Mark D. Benigni 630-4171

 2400 Support Services – School Administration

 Barbara Haeffner 630-4185

 Michael Grove 630-4173

 2500 Support Services – Business

 Michael Grove 630-4173

 2600 Support Services – Operation and

 Maintenance of Plant

 David Paul 630-4196

 2700 Support Services – Transportation

 David Cardona 630-4214

 2900 Support Services – Central

 Barbara Haeffner 630-4185

3200 Other Support Services

 Michael Grove 630-4173

6000 NON-PROGRAMMED CHARGES

 6100 Payments to Other School Districts

 Patricia Sullivan-Kowalski 630-4177

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ANNUAL APPROPRIATIONS BUDGET CALENDAR

FOR 2026-2027 BUDGET

by September 2025 The Annual Appropriations Budget Manual for 2026-2027 is available online, ready to

 download.

by September 2025 Principals and other appropriate administrators instruct staff and distribute various budget

 forms.

by September 2025 Budget requests are submitted to the Principal or other appropriate staff using the Budget Request tool or alternately using Forms 1-2-3-4.

by October 1 Budget requests through the Budget Request Tool are submitted to Program Chairperson for review.

by October 3 Principals and other appropriate staff review requests and make recommended adjustments.

by October 7 Annual appropriations budget requests are ready for review by appropriate central office staff.

by October 17 Central staff notifies the Business Office for compilation.

by October 27 Central staff reviews with Superintendent all program requests as submitted to and

 compiled by the Business Office.

by November 7 Staff interacts with principals, central office staff or the Superintendent regarding budget

 adjustments, if desired.

 by December 5 Superintendent presents total recommended budget to Board of Education.

2026

by January 5 The Board of Education files the annual appropriations budget estimate and detailed

 estimates of expenditures and revenues in the ensuing fiscal year with the City Manager.

by January 9 Superintendent distributes budget document to central office staff, principals and other

 appropriate staff.

by February 27 The Board of Education will present the annual appropriations budget estimate to the

 City Council.

by April 10 The City Council shall hold one or more public hearings on the annual appropriations

 budget request.

by April 24 City Council adopts the annual appropriations budget.

By June 30 Board of Education establishes 2026-2027 budget allocations.

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CHART OF ACCOUNTS AND SUPPORTING STAFF

2026 – 2027

PROGRAM CENTRAL

CODE PROGRAM CHAIRPERSON STAFF

1000 LEARNING

1100 Regular Programs

1103 Art B. Cyr B. Haeffner

1105 Business Education P. Civitello B. Haeffner

1106 Career Education P. Civitello B. Haeffner

1107 Computer Education S. Moore B. Haeffner

1108 Driver Education B. Haeffner B. Haeffner

1109 English/Language Arts L. Torres B. Haeffner

1111 Foreign Language L. Torres B. Haeffner

1113 Health R. McKee B. Haeffner

1115 Home Economics L. Torres B. Haeffner

1117 Industrial Arts L. Torres B. Haeffner

1118 Kindergarten D. Crispino B. Haeffner

1120 Mathematics/Literacy D. Crispino B. Haeffner

1121 Mathematics S. Moore B. Haeffner

1123 Music B. Cyr B. Haeffner

1125 Physical Education J. Maule B. Haeffner

1126 Pre-School B. Haeffner B. Haeffner

1127 Reading D. Crispino B. Haeffner

1129 School-Within-A-School (SWAS) B. Haeffner B. Haeffner

1131 Science B. Haeffner B. Haeffner

1133 Social Studies L. Torres B. Haeffner

1134 Summer Academy L. Lehman B. Haeffner

1135 Vocational Education L. Torres L. Lehman

1170 School-Wide Enrichment P. Sullivan-Kowalski P. Sullivan-Kowalski

1180 Expulsion Program P. Civitello P. Sullivan-Kowalski

1190 Success Academy P. Civitello M. Grove

1200 Special Programs

1210 Intellectually Disabled G. Viteri P. Sullivan-Kowalski

1220 Multiple Handicapped G. Viteri P. Sullivan-Kowalski

1230 Emotionally Disturbed G. Viteri P. Sullivan-Kowalski

1240 Pupils w/Learning Disability G. Viteri P. Sullivan-Kowalski

1250 Culturally Different L. Torres B. Haeffner

1260 Venture Program T. O'Neill P. Sullivan-Kowalski

1270 Gifted and Talented Amy Hall P. Sullivan-Kowalski

1290 Other Special Programs E. Luparia P. Sullivan-Kowalski

1300 Adult/Continuing Education Programs

1311 Adult/Continuing Education Programs P. Civitello P. Civitello

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CHART OF ACCOUNTS AND SUPPORT STAFF (Continued)

PROGRAM CENTRAL

CODE PROGRAM CHAIRPERSON STAFF

2000 SUPPORTING SERVICES

2100 Support Services - Pupil

2110 Attendance & Social Work Services P. Sullivan-Kowalski P. Sullivan-Kowalski

2120 Guidance Service P. Sullivan-Kowalski P. Sullivan-Kowalski

2130 Health Services P. Sullivan-Kowalski P. Sullivan-Kowalski

2140 Psychological Services P. Sullivan-Kowalski P. Sullivan-Kowalski

2150 Speech & Hearing Services P. Sullivan-Kowalski P. Sullivan-Kowalski

2190 Other Student Services P. Sullivan-Kowalski P. Sullivan-Kowalski

2200 Support Services - Instructional Staff

2211 Improvement of Instruction B. Haeffner B. Haeffner

2221 Learning Resources/Library B. Haeffner B. Haeffner

2300 Support Services - Administration

2310 Board of Education M. Benigni M. Benigni

2320 Executive Administration M. Benigni M. Benigni

2400 Support Services - School Administration

2410 Office of the Principal Services M. Grove/ M. Benigni

B. Haeffner

2500 Support Services - Business

2510 Fiscal Services M. Grove M. Grove

2600 Support Services - Operation and

Maintenance of Plant

2620 Operation of Building Services D. Paul M. Grove

2700 Support Services - Transportation

2750 Reimbursable Transportation D. Cardona M. Grove

2790 Non-Reimbursable Transportation D. Cardona M. Grove

2900 Other Support Services - Central

2900 Other Support Services - Central M. Grove M. Benigni

2930 School Volunteer Program B. Haeffner

3200 Other Support Services

3221 Student Activities (Net) M. Grove M. Grove

3300 COMMUNITY SERVICES

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CHART OF ACCOUNTS AND SUPPORT STAFF (Continued)

6000 NON-PROGRAMMED CHARGES

6100 Payments to Other School Districts

6110 Tuition to Connecticut School Districts E. Luparia P. Sullivan-Kowalski

6120 Transportation to Conn. School Districts D. Cardona M. Grove

6130 Tuition to Non-Public Schools P. Sullivan-Kowalski P. Sullivan-Kowalski

6140 Transportation to Non-Public Schools D. Cardona M. Grove

6150 Payments to Out-of-State P. Sullivan-Kowalski/

Public School Districts E. Luparia M.Grove

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CHART OF ACCOUNTS

PROGRAM STRUCTURE

1000 LEARNING PROGRAMS

Learning Programs are activities dealing with the teaching of students or the interaction between teacher and student.

1100 REGULAR PROGRAMS - Instructional activities designed primarily for activities as citizens, family members and workers.

1103 Art

1105 Business Education

1106 Career Education

1107 Computer Education

1108 Driver Education

1109 English/Language Arts

1111 Foreign/Language

1113 Health

1115 Home Economics

1117 Industrial Arts

1118 Kindergarten

1120 Mathematics/Literacy

1121 Mathematics

1123 Music

1125 Physical Education

1126 Pre-School

1127 Reading

1129 School-Within-A-School

1131 Science

1133 Social Studies

1134 Summer Academy

1135 Vocational Education

1170 Schoolwide Enrichment

1190 Success Academy

1200 SPECIAL PROGRAMS - Instructional activities designed primarily to deal with students having special needs.

1210 INTELLECTUALLY DISABLED - Special learning experiences for pupils identified as being intellectually disabled, according to the degree of the disability. Children in this category are classified educationally as intellectually disabled.

1220 MULTIPLY HANDICAPPED - Special learning experiences for pupils identified as having one or more physical and/or cognitive handicaps; e.g., blindness, deafness, speech impairment, and intellectual disabled.

1230 EMOTIONALLY DISTURBED - Special learning experiences for pupils identified as having emotional/behavioral problems that require special services.

1240 PUPILS WITH LEARNING DISABILITIES - Special learning experiences for pupils identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level of their overall abilities.

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CHART OF ACCOUNTS-PROGRAM STRUCTURE (Continued)

1250 CULTURALLY DIFFERENT - Special learning experiences for pupils who may come from non-English speaking homes and have a need for additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability. This program is referred to as Bilingual Education.

1260 VENTURE PROGRAM - Therapeutic special education day school offering specialized instruction, behavior intervention and counseling as an alternative to out of district placement.

1270 GIFTED AND TALENTED - Special learning activities for students identified as being mentally gifted or talented.

1290 OTHER SPECIAL PROGRAMS - Other special learning experiences for pre-schoolers, dropouts, migrants, delinquents, and others which cannot be classified in the preceding service areas.

1300 ADULT/CONTINUING EDUCATION PROGRAMS - Learning experiences designed to develop knowledge and skills to meet immediate and long range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities.

1311 ADULT/CONTINUING EDUCATION

2000 SUPPORT SERVICES

Support services are those services which provide administrative, technical personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

2100 SUPPORT SERVICES - STUDENTS - It includes those activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

2110 ATTENDANCE AND SOCIAL WORK SERVICES - Activities which have as their purpose the improvement of the attendance of students at school and which attempt to prevent or solve the problems of students which involve the home, the school and the community.

2120 GUIDANCE SERVICES - Those activities of counseling students and parents, providing consultation with other staff members on learning problems, assisting students in personal and social development, assessing the abilities of students, assisting students as they make their own education and career plans and choices, providing referral assistance, guidance programs for students.

2130 HEALTH SERVICES - Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.

2140 PSYCHOLOGICAL SERVICES - Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological counseling for students, staff and parents.

2150 SPEECH AND HEARING SERVICES - Other special learning experiences that cannot be classified in the preceding service areas and including areas such as visually handicapped and pupil evaluation.

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CHART OF ACCOUNTS-PROGRAM STRUCTURE (Continued)

2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2211 IMPROVEMENT OF INSTRUCTION - Those activities which are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

2221 Learning Resources/Library

2300 SUPPORT SERVICES - ADMINISTRATION - Activities concerned with establishing and administering policy in connection with operating the Local Education Agency.

2310 BOARD OF EDUCATION - Activities of the elected Board vested with responsibilities for educational planning and policy making.

2320 EXECUTIVE ADMINISTRATION SERVICES - Activities associated with the overall general administrative or executive responsibility for the entire Local Education Agency.

2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION - Activities concerned with overall administrative responsibility for a single school or a group of schools.

2410 OFFICE OF THE PRINCIPAL SERVICES - Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records; and coordination of school instructional activities with instructional activities of the Local Education Agency. It includes clerical staff for these activities and for support of the teaching staff.

2500 SUPPORT SERVICES - BUSINESS - Activities concerned with purchasing, paying, changing and maintaining goods and services for the Local Education Agency. Included are the fiscal and internal services for operating all schools.

2510 FISCAL SERVICES - Activities concerned with the fiscal operations of the Local Education Agency. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control and internal auditing.

2600 OPERATION AND MAINTENANCE OF PLANT SERVICE - Activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

2620 OPERATION AND MAINTENANCE OF PLANT SERVICE - Activities concerned with keeping the physical plant clean and ready for daily use. It also includes landscaping and grounds maintenance.

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CHART OF ACCOUNTS-PROGRAM STRUCTURE (Continued)

2700 STUDENT TRANSPORTATION - Activities concerned with the conveyance of students to and from school, as provided by State and Federal law.

2750 REIMBURSABLE TRANSPORTATION - Activities concerned with the conveyance of students to and from school as provided by State law.

2790 NON-REIMBURSABLE TRANSPORTATION -Trips for school activities such as field and athletic trips, etc.

2900 SUPPORT SERVICES - CENTRAL - Activities other than general Administration.

2900 OTHER SUPPORT SERVICES - CENTRAL - Activities of any support service programs. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.

2930 School Volunteer Program

3200 OTHER SUPPORT SERVICES - Activities of any support service or classification of services, general in nature, which cannot be classified in the preceding service areas or areas of responsibility.

3221 STUDENT ACTIVITIES

6000 NON-PROGRAMMED CHARGES

Payments generally for tuition and transportation for services rendered to students residing locally.

6110 PAYMENTS TO OTHER SCHOOL DISTRICTS

6110 TUITION PAYMENTS - To Connecticut School districts.

6120 TRANSPORTATION PAYMENTS - To Connecticut School districts.

6130 TUITION PAYMENTS - To Non-public schools.

6140 TRANSPORTATION PAYMENTS - To Non-public schools.

6150 TUITION AND TRANSPORTATION PAYMENTS - To out of state Public School districts.

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OBJECT CODES

This dimension is used to describe the service or commodity obtained as a result of a specific expenditure. Several major object categories are identified in this manual. These broad categories are sub-divided into sub-objects for more detailed accounting.

51100 SALARIES

51101 Specialized/Multi School Teach.

 51102 Teachers

51103 Substitutes

51104 Homebound

51105 Library/Media

51106 Adult Education

51107 Psych., Speech, Soc. Work, Guidance

51108 Principals

51109 Assistant Principals

51110 Instructional Associates

51111 Supervisors

51112 Superintendent

51113 Assoc. Supt. of Instruction

51114 Asst. Supt. of Finance/Adm.

51115 Director of Pupil Personnel

51116 Director of Personnel

51117 Extra Curricular

51118 Athletics

51119 Research/Eval. Specialist

51120 Curriculum/Prof. Devel. Adm.

51133 In House Extra Duty

51141 School Community Educators

51142 Attendance

51143 Classified Teachers

51144 Spec Ed. - Non Elig.

51145 Summer School

51151 Director of Business Services

51152 Manager of Buildings & Grounds

51153 Asst. Manager Building/Grounds

51154 Executive/Board Secretary

51155 Computer Technician

51156 Sec. Assoc. Supt. of Instruction

51157 Business Office

51158 Sec. Asst. Supt. of Finance/Adm.

51160 Clerical Workers

51161 Clerical Substitutes

51162 Data Specialist

51164 Reading Support Facilitator

51165 Paraeducators

51166 Paraeducator Substitutes

51167 Cafeteria Workers

51168 Cafeteria Aides

51169 Cafeteria Substitutes

51170 Manager-Transportation

51171 Transportation Aides

51172 Van Drivers

51175 Custodians

51176 Custodian Substitutes

51181 Maintenance

51182 Maint. O.T. Emerg/Snow Removal

51100 SALARIES (continued)

51188 In School Suspension Mentors

51190 H.S. Building Monitors

51191 School Community Educator

51192 Attendance Counselor

51193 Behavior Technicians

 51194 Therapists

52200 EMPLOYEE BENEFIT

52201 Health Insurance

52207 Life/Disability Insurance

52213 Social Security

52220 Longevity

52225 Severance - Classified

52230 Retirement - Certified

53300 PURCHASED PROF./TECH. SERV.

53321 Instruction

53322 Instructional Program Improv.

53330 Other Professional Tech. Serv.

53330 Theme for WMS, LMS, EMS, MHS & PHS

54400 PURCHASED PROPERTY SERVICES

54410 Public Utilities

54430 Repairs & Maintenance Serv.

54440 Rentals

55500 OTHER PURCHASED SERVICES

55510 Pupil Transportation

55529 Other Insurance & Judgments

55540 Comm., Advert. Print/Binding

55560 Tuitions

55580 Travel, Other

55590 Other Purchased Services

56600 SUPPLIES AND MATERIALS

56611 Instructional Supplies

56613 Maintenance Supplies

56620 Heat Energy

56627 Transportation Supplies

56641 Textbooks

56642 Library Books

56690 Other Supplies and Materials

57700 CAPITAL OUTLAY

57730 Equipment Replacement

57731 New Equipment

57732 Vehicle Replacement

57737 100% Reimbursement

58800 OTHER OBJECTS

 58810 Dues and Fees

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 OBJECT DESCRIPTION

51100 SALARIES

Amount paid to employees of the Local Education Agency who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

52200 EMPLOYEE BENEFITS

Amounts paid by the Local Education Agency in behalf of employees; some of these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and while some are not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) Group Health or Life Insurance, (b) Longevity, (c) Severance, etc.

53300 PURCHASE PROFESSIONAL/TECHNICAL SERVICES

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

53321 INSTRUCTION

Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, teacher aides, and performance contract activities.

53322 INSTRUCTIONAL PROGRAMS IMPROVEMENT

Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, in-service training, specialist, etc., not on the payroll.

53330 OTHER PROFESSIONAL AND TECHNICAL SERVICES

Services which are professional and technical in nature which have not been classified above such as: audit, legal fees, physicals, physical therapy/occupational, data processing, etc.

54400 PURCHASED PROPERTY SERVICES

Services purchased to operate, repair, maintain and rent property owned and/or used by the Local Education Agency. These services are performed by persons other than Local Education Agency employees.

54410 PUBLIC UTILITY SERVICES

Expenditures usually provided by public utilities such as gas and electricity.

54430 REPAIRS AND MAINTENANCE SERVICES

Expenditures for repairs and maintenance services not provided directly by Local Education Agency personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment.

54440 RENTALS

Expenditures for leasing or renting land, buildings and equipment for both temporary and long range use of Local Education Agency.

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OBJECT DESCRIPTION (Continued)

55500 OTHER PURCHASED SERVICES

Amounts paid for services rendered by organization or personnel not on the payroll of the Local Education Agency other than Professional and Technical Services or Property Services.

55510 PUPIL TRANSPORTATION

 Expenditures to persons or agencies for the purpose of transporting children to school.

55529 OTHER INSURANCE AND JUDGMENTS

 Payments for insurance and judgments not classified elsewhere.

55540 COMMUNICATION

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services as well as postage machine rental, postage and printing.

55560 TUITION

Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying Local Education Agency.

55580 TRAVEL OTHER

Expenditures to staff for travel expenses. Include also expenditures for non-reimbursable field trips and athletic trips.

55590 OTHER PURCHASED SERVICES

 Expenditures for all other purchased services not included above.

56600 SUPPLIES AND MATERIALS

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

56611 INSTRUCTION SUPPLIES

 Expenditures for teaching supplies.

56613 MAINTENANCE SUPPLIES

 Amounts paid for operation and maintenance supplies.

56620 HEAT ENERGY

 All costs for energy including fuel oil, electricity or gas.

56627 TRANSPORTATION SUPPLIES

 Expenditures for supplies purchased relating to the transportation program.

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OBJECT DESCRIPTION (Continued)

56641 TEXTBOOKS

Expenditures for prescribed books which are purchased for pupils and furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.

56642 LIBRARY BOOKS

Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books.

56690 OTHER SUPPLIES AND MATERIALS

 Expenditures for all other supplies and materials not included above.

57700 CAPITAL OUTLAY

Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds, construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment and replacement of equipment.

57730 EQUIPMENT REPLACEMENT

 Expenditures for replacement of equipment, furniture or machinery.

57731 NEW EQUIPMENT

 Expenditures for initial or additional equipment, furniture or machinery.

57732 VEHICLE REPLACEMENT

 Expenditures for replacement of vehicles.

58800 OTHER OBJECTS

Amounts paid for goods and services not otherwise classified above.

58810 DUES AND FEES

Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

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 LOCATION CODES

Code School

4700 Meriden School District

4701 Benjamin Franklin School

4702 Community Classroom Collaborative

4703 Hanover School

4704 Israel Putnam School

4705 John Barry School

4706 STARS - Hanover

4707 Nathan Hale School

4708 Roger Sherman School

4709 STEP – ES

4710 Thomas Hooker School

4711 Casimir Pulaski School

4712 STEPS – MS

4713 Venture Academy

4714 Success Academy

4715 STARS – MS

4716 TSC - MHS

4717 TSC - PHS

4718 STARS – HS

4719 TLC - PHS

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4720 TLC - MHS

4721 Community Classroom Collaborative - ACADEMY

4722 SOAR - Elementary

4724 SOAR - Middle

4725 SOAR - High

4726 PRIDE

4727 Edison Middle School

4728 STARS - BARRY

4729 TLC – MS

4730 STARS - HALE

4752 Lincoln Middle School

4754 Washington Middle School

4761 Maloney High School

4762 Platt High School

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 APPENDIX A

ANNUAL APPROPRIATIONS BUDGET REQUEST INSTRUCTIONS

Fiscal Year 2026-2027

All members of the staff should be involved in the development of the annual appropriations budget request.

In order to maintain uniformity, annual appropriations budget request forms must be used in all instances where funds are being requested. The annual appropriations budget request forms should not be considered as authorization to purchase goods or services. None of the items detailed in the annual appropriations budget request can be purchased without prior approval. Please complete all of the details requested on the forms.

OBJECT: Identify Object number on all forms in accordance with the attached "Board of Education Object and Description".

PROGRAM: Identify Program number on all forms. (See "Chart of Accounts Program Structure".)

GRADE: Identify grade or other identified instructional level if applicable.

DESCRIPTION: Identify each item by its proper name and give a brief summary as to its use such as "math textbooks grade 4" or “microscope".

PRIORITY: Identify priority number for each item as follows: (1) essential; (2) desirable.

QUANTITY: Indicate the amount actually needed.

JUSTIFICATION: An explanation for the request, if necessary, should be detailed.

DEFINITIONS OF BASIC OBJECTS

Books & Workbooks: Items to be purchased for instructional use.

Supplies: Identify items which have a life expectancy of less than one (1) year.

Equipment: Identify items which have a life expectancy of more than one (1) year and which can retain original identity and use by repair at a cost which does not exceed fifty percent (50%) of its original purchase price.

Other Expenses: Identify items of expense which do not fall under previously listed identified classifications such as equipment rental, membership dues, field trips, special activities and contracted services.

PROCEDURE:

Staff Budget Request:

Annual appropriations budget request may be submitted on the forms we have provided for your convenience. It is not necessary that staff use these forms.

Principal or Appropriate Staff Members Annual Appropriations Budget Request:

All Budget requests must be submitted on line using the Budget Request Tool. Submit one request for each Object classification.

**Preparation of the Budget Worksheets**

 The Staff Budget Request Forms 1 through 4 are provided for your convenience. You may have your staff fill those out for presentation to your principal and then input into the Budget request Tool. It is not necessary that these forms be used.

 The Principals or Appropriate Staff Members Annual Appropriations Budget

 Request **must** be submitted using the Budget Request Tool. This can be accessed at <http://www.meridenk12.org/Departments/Business_Office/Budget_Manual>.

 If you need help accessing your budget, contact either Donna Carnot, Director of Business Services at 203-630-4170 or donna.carnot@meridenk12.org; or Kristin Natlo, Business Office Manager at 203-630-4163 or kristin.natlo1@meridenk12.org.

There are also instructions at the same location for copying over prior years requests into this year's budget.