

ANNUAL APPROPRIATIONS BUDGET MANUAL
Fiscal Year 2023 – 2024

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TO: All Staff Members

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

SUBJECT: 2023-2024 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 2023-2024 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 2023-2024 annual appropriations budget and the capital improvement plan for the ensuing year and the five (5) years thereafter.
3. Kenneth Dubin, 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.

GLOSSARY OF TERMS

<u>Annual Appropriations Budget:</u>	A plan of financial operation which includes an estimate of proposed expenditures for a given fiscal year.
<u>Chart of Accounts:</u>	A list of accounts systematically arranged by account names and numbers. A classification or manual of accounts.
<u>Equipment:</u>	A material unit which meets all of the following: <ol style="list-style-type: none">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.
<u>Fiscal Year:</u>	The twelve-month period from July 1 through June 30 during which the financial transactions of the school system are conducted.
<u>Program:</u>	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.
<u>Staff:</u>	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.
<u>Supplies:</u>	Any article or material which meets any one or more of the following conditions: <ol style="list-style-type: none">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.

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.
2. Manager of Building and Grounds and Transportation Manager
Coordinate the request of individual staff members within their area of supervision into particular budget categories.
3. Principals and other Appropriate Staff
Coordinate the budget request within their area of supervision for submission to central office staff.
4. 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.
5. 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.
6. Superintendent of Schools
Reviews the annual appropriations budget request and recommends priorities to meet the educational goals of the Board of Education.
7. 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.
8. City Council
Allocates total annual appropriation expenditure for Board of Education activities.
9. Board of Education
Establishes line item expenditure amounts for the ensuing fiscal year.

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.

	<u>Telephone</u>
<u>1000 LEARNING PROGRAMS</u>	
<u>1100 Regular Programs</u>	
Barbara Haeffner	630-4437 630-4185
<u>1200 Special Programs</u>	
Patricia Sullivan-Kowalski	630-4177
<u>1300 Adult/Continuing Education Program</u>	
Peter Civitello	
<u>2000 SUPPORT SERVICES</u>	
<u>2100 Support Services – Pupil</u>	
Patricia Sullivan-Kowalski	630-4177
<u>2200 Support Services – Instructional Staff</u>	
Dr. Mark D. Benigni	630-4171
Barbara Haeffner	630-4185
<u>2300 Support Services – Administration</u>	
Dr. Mark D. Benigni	630-4171
<u>2400 Support Services – School Administration</u>	
Barbara Haeffner	630-4185
Michael Grove	630-4173
<u>2500 Support Services – Business</u>	
Michael Grove	630-4173
<u>2600 Support Services – Operation and Maintenance of Plant</u>	
David Paul	630-4196
<u>2700 Support Services – Transportation</u>	
David Cardona	630-4214
<u>2800 Support Services – Central</u>	
Barbara Haeffner	630-4185
<u>3200 Other Support Services</u>	
Barbara Haeffner	630-4185
<u>6000 NON-PROGRAMMED CHARGES</u>	
<u>6100 Payments to Other School Districts</u>	
Patricia Sullivan-Kowalski	630-4177

ANNUAL APPROPRIATIONS BUDGET CALENDAR
FOR 2023-2024 BUDGET

- by September 2022 The Annual Appropriations Budget Manual for 2023-2024 is available online, ready to download.
- by September 2022 Principals and other appropriate administrators instruct staff and distribute various budget forms.
- by September 2022 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 5 Budget requests through the Budget Request Tool are submitted to Program Chairperson for review.
- by October 7 Principals and other appropriate staff review requests and make recommended adjustments.
- by October 11 Annual appropriations budget requests are ready for review by appropriate central office staff.
- by October 21 Central staff notifies the Business Office for compilation.
- by October 31 Central staff reviews with Superintendent all program requests as submitted to and compiled by the Business Office.
- by November 11 Staff interacts with principals, central office staff or the Superintendent regarding budget adjustments, if desired.
- by December 2 Superintendent presents total recommended budget to Board of Education.

2023

- by January 3 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 6 Superintendent distributes budget document to central office staff, principals and other appropriate staff.
- by March 1 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 28 City Council adopts the annual appropriations budget.
- By June 30 Board of Education establishes 2023-2024 budget allocations.

CHART OF ACCOUNTS AND SUPPORTING STAFF

2023 – 2024

<u>CODE</u>	<u>PROGRAM</u>	<u>PROGRAM CHAIRPERSON</u>	<u>CENTRAL STAFF</u>
<u>1000 LEARNING</u>			
<u>1100 Regular Programs</u>			
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	B. Haeffner	B. Haeffner
1111	Foreign Language	B. Haeffner	B. Haeffner
1113	Health	B. Haeffner	B. Haeffner
1115	Home Economics	P. Civitello	B. Haeffner
1117	Industrial Arts	P. Civitello	B. Haeffner
1118	Kindergarten	B. Haeffner	B. Haeffner
1119	Learning Resources/Library	B. Haeffner	B. Haeffner
1120	Mathematics/Literacy	B. Haeffner	B. Haeffner
1121	Mathematics	B. Haeffner	B. Haeffner
1123	Music	B. Cyr	B. Haeffner
1125	Physical Education	B. Haeffner	B. Haeffner
1126	Pre-School	B. Haeffner	B. Haeffner
1127	Reading	B. Haeffner	B. Haeffner
1129	School-Within-A-School (SWAS)	B. Haeffner	B. Haeffner
1131	Science	B. Haeffner	B. Haeffner
1133	Social Studies	B. Haeffner	B. Haeffner
1134	Summer Academy	L. Lehman	B. Haeffner
1135	Vocational Education	P. Civitello	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
<u>1200 Special Programs</u>			
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	E. Robles-Rivas	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
<u>1300 Adult/Continuing Education Programs</u>			
1311	Adult/Continuing Education Programs	P. Civitello	P. Civitello

CHART OF ACCOUNTS AND SUPPORT STAFF (Continued)

<u>CODE</u>	<u>PROGRAM</u>	<u>PROGRAM CHAIRPERSON</u>	<u>CENTRAL STAFF</u>
<u>2000 SUPPORTING SERVICES</u>			
<u>2100 Support Services - Pupil</u>			
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
<u>2200 Support Services - Instructional Staff</u>			
2211	Improvement of Instruction	B. Haeffner	B. Haeffner
<u>2300 Support Services - Administration</u>			
2310	Board of Education	M. Benigni	M. Benigni
2320	Executive Administration	M. Benigni	M. Benigni
<u>2400 Support Services - School Administration</u>			
2410	Office of the Principal Services	M. Grove/ B. Haeffner	M. Benigni
<u>2500 Support Services - Business</u>			
2510	Fiscal Services	M. Grove	M. Grove
<u>2600 Support Services - Operation and Maintenance of Plant</u>			
2620	Operation of Building Services	D. Paul	M. Grove
<u>2700 Support Services - Transportation</u>			
2750	Reimbursable Transportation	D. Cardona	M. Grove
2790	Non-Reimbursable Transportation	D. Cardona	M. Grove
<u>2800 Other Support Services - Central</u>			
2810	Other Support Services - Central	M. Grove	M. Benigni
<u>2900 Other Support Services - Volunteer</u>			
2930	School Volunteer Program		B. Haeffner
<u>3200 Other Support Services</u>			
3221	Student Activities (Net)	M. Grove	M. Benigni
<u>3300</u>	<u>COMMUNITY SERVICES</u>		

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 Public School Districts	E. Luparia	P. Sullivan-Kowalski/ M.Grove

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
- 1119 Learning Resources/Library
- 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.

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.

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.

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.

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.

CHART OF ACCOUNTS-PROGRAM STRUCTURE (Continued)

2800 SUPPORT SERVICES - CENTRAL - Activities other than general Administration.

2810 OTHER SUPPORT SERVICES - CENTRAL - Activities of any support service programs. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.

2900 OTHER SUPPORT SERVICES VOLUNTEER

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.

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.

100 SALARIES

- 101 Specialized/Multi School Teach.
- 102 Teachers
- 103 Substitutes
- 104 Homebound
- 105 Library/Media
- 106 Adult Education
- 107 Psych., Speech, Soc. Work, Guidance
- 108 Principals
- 109 Assistant Principals
- 110 Instructional Associates
- 111 Supervisors
- 112 Superintendent
- 113 Assoc. Supt. of Instruction
- 114 Asst. Supt. of Finance/Adm.
- 115 Director of Pupil Personnel
- 116 Director of Personnel
- 117 Extra Curricular
- 118 Athletics
- 119 Research/Eval. Specialist
- 120 Curriculum/Prof. Devel. Adm.
- 133 In House Extra Duty
- 141 School Community Educators
- 142 Attendance
- 143 Classified Teachers
- 144 Spec Ed. - Non Elig.
- 145 Summer School
- 151 Director of Business Services
- 152 Manager of Buildings & Grounds
- 153 Asst. Manager Building/Grounds
- 154 Executive/Board Secretary
- 155 Computer Technician
- 156 Sec. Assoc. Supt. of Instruction
- 157 Business Office
- 158 Sec. Asst. Supt. of Finance/Adm.
- 160 Clerical Workers
- 161 Clerical Substitutes
- 162 Data Specialist
- 164 Reading Support Facilitator
- 165 Paraprofessionals
- 166 Paraprofessionals Sub.
- 167 Cafeteria Workers
- 168 Cafeteria Aides
- 169 Cafeteria Substitutes
- 170 Manager-Transportation
- 171 Transportation Aides
- 172 Van Drivers
- 175 Custodians
- 176 Custodian Substitutes
- 181 Maintenance
- 182 Maint. O.T. Emerg/Snow Removal

100 SALARIES (continued)

- 188 In School Suspension Mentors
- 190 H.S. Building Monitors
- 191 School Community Educator
- 192 Attendance Counselor
- 193 Behavior Technicians
- 194 Therapists

200 EMPLOYEE BENEFIT

- 201 Health Insurance
- 207 Life/Disability Insurance
- 213 Social Security
- 220 Longevity
- 225 Severance - Classified
- 230 Retirement - Certified

300 PURCHASED PROF./TECH. SERV.

- 321 Instruction
- 322 Instructional Program Improv.
- 330 Other Professional Tech. Serv.
- 330 Theme for WMS, LMS, Edison, MHS & PHS

400 PURCHASED PROPERTY SERVICES

- 410 Public Utilities
- 430 Repairs & Maintenance Serv.
- 440 Rentals

500 OTHER PURCHASED SERVICES

- 510 Pupil Transportation
- 529 Other Insurance & Judgments
- 540 Comm., Advert. Print/Binding
- 560 Tuitions
- 580 Travel, Other
- 590 Other Purchased Services

600 SUPPLIES AND MATERIALS

- 611 Instructional Supplies
- 613 Maintenance Supplies
- 620 Heat Energy
- 627 Transportation Supplies
- 641 Textbooks
- 642 Library Books
- 690 Other Supplies and Materials

700 CAPITAL OUTLAY

- 730 Equipment Replacement
- 731 New Equipment
- 732 Vehicle Replacement
- 737 100% Reimbursement

800 OTHER OBJECTS

- 810 Dues and Fees

OBJECT DESCRIPTION

100 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.

200 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.

300 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.

321 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.

322 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.

330 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.

400 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.

410 PUBLIC UTILITY SERVICES

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

430 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.

440 RENTALS

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

OBJECT DESCRIPTION (Continued)

500 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.

510 PUPIL TRANSPORTATION

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

529 OTHER INSURANCE AND JUDGMENTS

Payments for insurance and judgments not classified elsewhere.

540 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.

560 TUITION

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

580 TRAVEL OTHER

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

590 OTHER PURCHASED SERVICES

Expenditures for all other purchased services not included above.

600 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.

611 INSTRUCTION SUPPLIES

Expenditures for teaching supplies.

613 MAINTENANCE SUPPLIES

Amounts paid for operation and maintenance supplies.

620 HEAT ENERGY

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

627 TRANSPORTATION SUPPLIES

Expenditures for supplies purchased relating to the transportation program.

OBJECT DESCRIPTION (Continued)

641 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.

642 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.

690 OTHER SUPPLIES AND MATERIALS

Expenditures for all other supplies and materials not included above.

700 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.

730 EQUIPMENT REPLACEMENT

Expenditures for replacement of equipment, furniture or machinery.

731 NEW EQUIPMENT

Expenditures for initial or additional equipment, furniture or machinery.

732 VEHICLE REPLACEMENT

Expenditures for replacement of vehicles.

800 OTHER OBJECTS

Amounts paid for goods and services not otherwise classified above.

810 DUES AND FEES

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

LOCATION CODES

<u>Code</u>	<u>School</u>
1001	John Barry School
1003	Benjamin Franklin School
1005	Nathan Hale School
1007	Hanover School
1009	Thomas Hooker School
1011	Casimir Pulaski School
1013	Israel Putnam School
1015	Roger Sherman School
1022	Washington Middle School
1027	Lincoln Middle School
1030	CCRC
1031	Maloney High School
1033	Platt High School
1040	Venture Academy
1041	Central Office
1043	Success Academy
1077	Non–Public (All Purpose)
1099	Edison Middle School

ANNUAL APPROPRIATIONS BUDGET REQUEST INSTRUCTIONS

Fiscal Year 2023-2024

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 Culver, Business Office Manager at 203-630-4163 or Kristin.culver@meridenk12.org.

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