

BOE Workshop Materials 1/27/2025

TOWN OF BRANFORD							
2025 - 2026 General Fund - BOE Budget							
Total District							
Object Description	2024 Actual	2025 Budget	2026 Budget	YTY\$	Budget YTY%	YTY Driver	
511000	Salaries - Certified	25,645,181	27,072,917	28,455,069	1,382,152	5.1%	\$1.075M for GWI & Step increase, \$326,171 for new WIS/BHS house principals
511100	Contractual Payments	1,720,947	1,322,060	803,071	-518,990	-39.3%	Reclassify among Contractual Payments, Department Leaders and Special Projects
511125	Department Leaders	32,197	213,580	432,479	218,898	102.5%	Reclassify from Contractual Payments; Teacher Leadership positions
512000	Salaries - Non Certified	7,689,793	9,248,605	9,834,250	585,645	6.3%	\$355K for GWI & Step increase, \$117K for Director of Security, \$90K for BCBA
512100	Substitutes	51,644	58,335	39,000	-19,335	-33.1%	Substitute for Nurse only. Teacher substitute on Object Code 533501
512150	Temporary Salaries	118,589	130,399	182,500	52,101	40.0%	\$50K for Technology position
513000	Overtime	50,844	40,000	54,500	14,500	36.3%	Schools and departments properly budgeting for BASS & Para OT
513001	Payments For Special Projects	0	0	148,000	148,000	N/A	Reclassify from Contractual Payments
519030	Vacation/Sick Payout	250,429	380,964	0	-380,964	-100.0%	Reclassify to Retirement (Object Code 523100)
100 Salaries		35,559,625	38,466,862	39,948,868	1,482,007	3.9%	
521000	Emp Life Ins Pgm	68,588	69,052	74,000	4,948	7.2%	Estimate based on position eligibility
522000	Social Security	982,414	1,109,696	1,145,717	36,021	3.2%	Matches non-certified position employer contribution
522700	Workers Compensation	239,316	239,316	206,417	-32,899	-13.7%	Reduction in contribution owed to Town Trust
523100	Retirement	0	0	375,000	375,000	N/A	Reclassify from Vacation/Sick Payout (Object Code 519030)
523200	Muni Retirement	1,211,842	1,561,575	1,686,747	125,172	8.0%	Addition of CMERS eligible positions and additional 1% in employer contribution
523300	OPEB	102,310	3,721	4,000	279	7.5%	Per Town Finance, contribution to OPEB fund
526000	Unemployment Comp	34,029	72,000	50,000	-22,000	-30.6%	Based on historical actuals
528100	Health Insurance	7,712,458	8,089,242	8,540,181	450,940	5.6%	Assume 5% increase in State Partnership Plan (SPP) and net add in eligible positions
528200	Dental Ins	292,138	302,195	362,560	60,365	20.0%	Assumes 8% for dental and vision, transition to SPP for both
529000	Other Benefits	143,592	111,666	140,943	29,277	26.2%	Primarily contractual annuity contributions
200 Benefits		10,786,686	11,558,463	12,585,566	1,027,103	8.9%	
533210	Site License-Operations	689,586	566,715	724,692	157,978	27.9%	Significant account changes organizing software across district, 10% rates increase and add is ~\$80K
533280	Consulting Services	0	31,113	96,000	64,887	208.6%	Accounting change consolidating professional services in one account, net add is ~\$40,000
533300	Memberships/Dues	98,378	92,315	0	-92,315	-100.0%	Actual is \$109,511, incl in Prof Development (Object Code 533310) due to shared Object Code with Town
533310	Professional Development	226,026	255,109	371,871	116,761	45.8%	Primarily many accounts being consolidated into one, inclusive of \$109,511 Memberships
533500	Purchased Services	1,188,804	769,039	796,484	27,445	3.6%	Consolidated many accounts into one
533501	Purchase Services-Subs	768,793	841,986	962,259	120,273	14.3%	Increased sub-utilization and rate, assumes non-lapsing cover \$290K in addition
533502	Purchase Service-Interns	67,420	188,100	188,100	0	0.0%	Flat assumption in interns YTY
533900	Other Purchased Services	0	0	33,600	33,600	N/A	Accounting change consolidating many accounts into one new account
300 Professional and Technical Service		3,039,008	2,744,377	3,173,006	428,629	15.6%	
544100	Electric	614,456	699,920	804,000	104,080	14.9%	30% increase in Town/BOE contracted electric rate
544110	Fuel Oil	74,665	85,000	55,000	-30,000	-35.3%	Decrease in heating oil rate and historical consumption
544120	Water	43,444	52,932	63,000	10,068	19.0%	Expected annual rate increase plus addition of WIS irrigation system
544150	Natural Gas	221,269	370,916	390,500	19,584	5.3%	Anticipated increase based on historical average, highly weather dependent
544180	Utilities - Lease Payments	240,000	0	0	0	N/A	No tri-gen leasing payments
544185	PM Service Contracts	228,706	353,753	389,000	35,247	10.0%	Expected increase based on year of each Preventative Maintenance contract
544210	Trash Removal	24,873	34,040	30,000	-4,040	-11.9%	Joined Town contract for slight reduction in cost

544220	Snow Removal	19,720	50,001	60,000	9,999	20.0%	New bid pricing with increased level of service
544300	Building Service And Repair	753,093	583,941	436,500	-147,441	-25.2%	Accounting changes to break out Grounds and HVAC
544305	Pool Repair and Service	20,570	16,000	25,000	9,000	56.3%	Increase in pool annual maintenance required
544320	Grounds Repair and Serices	75,857	0	75,000	75,000	N/A	New account to track grounds repairs and services
544330	HVAC Repair and Service	14,902	0	25,000	25,000	N/A	New account to track HVAC repair and service
544400	Facility Rental	58,572	63,610	71,900	8,290	13.0%	Increased rental rates, primarily hockey rink
544425	Equipment - Leased	0	280,000	253,700	-26,300	-9.4%	Placeholder for contribution to lease fund (tech device program), likely too low based on current plan
400 Facilities Services		2,390,127	2,590,113	2,678,600	88,487	3.4%	
555100	Transportation	3,413,670	3,645,620	4,271,932	626,312	17.2%	9.76% base rate increase, plus additional Special Education and Athletics service
555115	Field Trips	0	0	30,500	30,500	N/A	Accounting change to clearly budget school-based field trips
555150	Bus Fuel	147,352	182,665	150,000	-32,665	-17.9%	Decrease in rate and full electrified small fleet
555170	Electric Charging	0	15,000	0	-15,000	-100.0%	No electric vehicles district-owned, Food Service fund has a vehicle it pays for
555210	Liability	557,729	662,686	690,000	27,314	4.1%	Estimate per Town/BOE insurance broker
555310	Telephone	228,015	233,280	186,969	-46,311	-19.9%	Accounting change
555320	Postage	32,574	30,688	25,580	-5,108	-16.6%	Reduction in mail volume
555400	Advertising, Printing, Binding	20,542	71,042	23,310	-47,732	-67.2%	Matching alignment with historical across district
555630	Tuition	3,828,771	4,028,567	4,667,037	638,470	15.8%	\$741K Special Education OOD tuition, offset by other tuition code decreases
555800	Travel	21,478	17,565	35,051	17,486	99.6%	Matches the professional development program, building post-COVID
555900	Mileage Reimbursement	9,850	10,500	18,460	7,960	75.8%	Account change clearly defining mileage account, annual IRS increase
500 Transportation		8,259,981	8,897,613	10,098,839	1,201,225	13.5%	
566100	Office Supplies	74,316	79,737	132,278	52,541	65.9%	Primarily accounting changes defining this Object Code
566110	Instructional Supplies	525,881	513,736	564,654	50,918	9.9%	Catch up in Curriculum
566130	Custodial Supplies	155,746	100,000	100,000	0	0.0%	Flat funding YTY, increase in pool supplies
566150	Furniture/Furnishings	36,151	34,363	26,980	-7,383	-21.5%	Primarily school-based budget allocation
566165	Pool Supplies	6,648	15,000	20,000	5,000	33.3%	Cleaning up from everything lumped in custodial supplies
566170	Building Maintenance Supplies	150,781	70,000	75,000	5,000	7.1%	High historical spend
566180	Fleet Vehicles Supplies	13,065	5,000	9,100	4,100	82.0%	Reimbursement to Town Fleet Department for vehicle work, match historical
566190	Fleet Vehicals Fuel	12,322	14,400	17,500	3,100	21.5%	Facilities Department fuel, added additional Facilities vehicle to fleet
566300	Meeting Supplies	38,954	36,540	64,151	27,611	75.6%	Primarily accounting changes defining this Object Code
566410	Textbooks	129,689	64,895	107,923	43,028	66.3%	Primarily for new Math curriculum textbooks
566420	Library Books	59,055	66,369	58,100	-8,269	-12.5%	Based on school-based budget allocations
566500	Audio Visual Supplies	35,983	33,686	11,830	-21,856	-64.9%	Primarily accounting changes defining this Object Code
566600	Medical Supplies	19,136	23,050	35,300	12,250	53.1%	Primarily due to Athletics to properly stock medical supplies, underfunded
566900	Uniforms/Apparel	0	0	43,219	43,219	N/A	New object code: \$27,000 is Athletics uniform program, remainder is Security, Facility, and Tech
600 Supplies and Materials		1,257,725	1,056,776	1,266,035	209,259	19.8%	
577300	Equipment	531,107	92,602	105,080	12,478	13.5%	\$10,000 is increase in Athletics equipment based on need
577390	Non-Capital Tech Equipment	2,555	0	30,404	30,404	N/A	Accounting change from Object code 588900, \$4K for nursing computer stations
700 Equipment		533,662	92,602	135,484	42,882	46.3%	
588900	Subsidy	0	21,304	0	-21,304	-100.0%	Accounting change to Object Code 577390
800 Other Object		0	21,304	0	-21,304	-100.0%	
TOTAL		61,826,814	65,428,110	69,886,398	4,458,288	6.8%	

YTY Key Drivers By Department

	Salary	Non Salary	Total	YTY%
2025 Budget - Total BPS	38,466,862	26,961,248	65,428,110	
GWI - 2.9%	964,013			1.5%
Step Increase - 1.0%	567,553			0.9%
Vacation/Sick payout (reclassify to Retirement)	-375,000			-0.6%
Benefits			886,305	1.4%
<i>Retirement (reclassify from Salary)</i>		375,000		
<i>Health insurance</i>		450,940		
<i>Dental insurance</i>		60,365		
Administrative			505,910	0.8%
<i>Talent Service: Purchased Service - Sub</i>		169,265		
<i>Talent Service: Site License - Operations</i>		83,545		
<i>Talent Service: Interns</i>		188,100		
<i>Consulting Services</i>		65,000		
Athletics			79,502	0.1%
<i>Field trip & Transportation</i>		22,102		
<i>Medical Supplies</i>		9,900		
<i>Uniforms/Apparel</i>		27,000		
<i>Professional Development</i>		20,500		
Curriculum			194,298	0.3%
<i>Site License-Operations</i>		94,790		
<i>Prof Develop</i>		24,575		
<i>Travel & Transportation</i>		30,000		
<i>Textbooks</i>		44,933		

	Salary	Non Salary	Total	YTY%
Technology			-103,211	-0.2%
Other			215,066	0.3%
<i>Summer School</i>		12,000		
<i>Pre-K</i>		78,066		
<i>Magnet & Vocational Tuition</i>		125,000		
Transportation			364,740	0.6%
Facilities and Maintenance			203,732	0.3%
<i>Utilities (Electricity, Oil, Water, Gas)</i>		103,732		
<i>Grounds Repair and Serices</i>		75,000		
<i>HVAC Repair and Service</i>		25,000		
SPED			924,809	1.4%
<i>Transportation</i>		184,176		
<i>OOD Tuition</i>		740,633		
Other items	325,441	-294,869		0.0%
2026 Budget - Total BPS	39,948,868	29,937,529	69,886,398	6.8%

Accounting Change

FY26 BOE Budget Q&A

Last Revised: 1/27/2025

Question	Page / Subject	Question	Answer
1	20 Budget YTY	The step graph is very helpful in telling the story of the proposed budget. Could we also see the graph with a light dotted line running across the page indicating what would represent 4%, 5%, 6% or 7%? That would make clear that 4% would represent something completely unrealistic without significant layoffs. 5% would be an austerity budget, stripped down and not really making progress on the concerns of the district, and 6% much more in the ballpark of what the district is doing and what its needs actually are.	A 4% marker was added to the step graph. At 4%, the budget would only fund the contractual labor increases, benefits increase, and minimal OOD tuition increases. No additional programming or curriculum enhancements would be possible when comparing year-to-year operating costs.
2	Slide 34	The inflation slide indicates we have not fully recovered to our pre-inflation baseline. Given that, do you believe the additions and removals in this budget provide the best opportunities for student success and town achievement as quickly as possible?	BPS needs investment to enhance student performance, after nearly a decade of stagnation and sub-inflation increases. However, there is a reasonable capacity issue in terms of how much can be executed with proper guidance from Administration in one year.
3	30-32 FTE	The FTE chart does not provide clarity as to how this compares to the previous year. Is there a way the Board can see that information?	Administration does not have confidence in prior-year FTE numbers. There was not a consistent FTE definition, therefore, the positions were not organized clearly between funds. For example, headcount and FTE were used interchangeably. Paraeducators were considered 1.0, regardless of hours worked, counting a 9 hour employee the same as a 33.5 hour employee. FY26 should serve as the base FTE and will now be tracked budget to budget. FTE definitions and fund verification is fully completed.

			Staff change questions are answerable, but will need to be specific.
4	36-40 School Spending	When compared to the previous year, it appears we are spending less money in schools, collectively \$2.64 million less across campuses. How do we justify spending \$4.5 million more in our total budget when we're spending \$2.6 million less where the learning is actually happening?	We are spending more in schools, not less. This budget includes substantial changes in accounting practices. The school-based allocations, or "Principal's budgets", were increased at all schools except for Sliney, based on enrollment. The spending appears less in the building as a result of consolidating Nursing, Security, Preschool, Magnet/Vocational, and Special Education into dedicated, district-wide budgets. In addition, a staff location verification was conducted for every building, which resulted in multiple data updates, prompting what look like budget adjustments in salary. Net the changes, school budgets are increased by 2-4% at each location.
5	22 Benefits	While there is limited flexibility in this area, can you explain what gives us the gains and losses? What are the trends? Do we have big obligations coming down the road in muni retirement? What makes workers comp go down? Lower premiums? An anticipated safer workplace?	Health insurance is a significant pressure point, generally increasing annually between 5-9%. <ul style="list-style-type: none"> • Social security is the employer match for FICA (1.45% for certified, 7.25% for non-certified) • For Workers Compensation, we participate in the Town's Workers Compensation Trust. The decrease this year is as a result of an anticipated change in the program • Retirement is increasing as a result of an accounting change, formerly in 519030 Vacation/Sick Payout • The Muni Retirement is the employer contribution to CMERS for all non-certified employees over 20 hours per week. In FY24, we experienced a one-time savings as a result of a change in the formula, however we expect a 1% increase in the employer contribution for next year. CMERS is expensive, currently at 16.68% of the employee

			<p>salary. This budget also adds two positions (Director of Security and BCBA) CMERS eligible.</p> <ul style="list-style-type: none"> • Almost all benefits, from annuity and payouts, to insurance, are defined in the labor contracts. One goal of labor negotiation is to increase the employee cost share of insurance
6	22 Substitutes	Is there any relationship between 512100 Substitutes and 533501? One is going down about \$20k and the other is going up about \$120k.	512100 is for nurses only. 533501 is what we pay Kelly for teaching subs. The proposed budget assumes \$290,000 in non-lapsing fund next year for substitutes.
7	22 Department Leaders	There is a big jump in funding for department leaders, twice as much as last year. Why the change?	This is not a budget increase, it is an accounting change, and a renaming of codes. The DL payments are moved from Contractual Payments (decreasing 39%) to the DL object code. The DL's have their own object code because at BHS, we track that they are 0.6 teaching, but 0.4 DL FTE. The DL's at WIS are 1.0 teachers and remain 100% in the Certified Salary account.
8	22 Professional Development	There is a large increase in professional development. Is this due to the training needed for the new elementary curriculum?	This is an accounting change. \$109,511, almost the full increase, is a result of Memberships/Dues 533300 being merged with PD. As part of our account restructure, we had issues with a few object codes because we share MUNIS with the Town and we impacted their account.
9	22 Special Projects	What is included in payments for special projects for \$148,000?	This is primarily used to compensate teachers for curriculum writing done during summer months and also covers other approved work performed by teachers outside their contractual hours. There were also accounting changes that shifted some salaries to this line to accurately capture where work is completed.
10	22 Consulting	Consulting services increased over 200% and is now \$96,000. Why the increase?	This is the result of consolidating dozens of accounts into one new account for all consulting services. The actual

	Services		increase is \$15,000 for Talent Services (i.e. support design of new PD program and payroll restructure) and a net add \$25,000 for Business Services (audit contribution, financial services, reconciliation).
11	22 Consulting Services	What's driving this big leap in costs for consulting services?	This is primarily a result of accounting changes. The new Chart of Accounts establishes one, uniform consulting account. The actual increase is \$15,000 for Talent Services (i.e. support design of new PD program and payroll restructure) and a net add \$25,000 for Business Services (audit contribution, financial services, reconciliation).
12	22 Substitutes	Substitutes are down by 33% How are we funding this? Why such a drop?	This sub line (\$39,900) is exclusively for nursing subs. Teaching subs are outsourced and paid in 533501 and has increased significantly.
13	23 Transportation	The additional \$626K in this area looks incongruous in light of all the great electric school bus grants we've received in the past few months. Please help make this make sense.	The grants are not directly tied to transportation costs as the acquisition of the vehicles is not part of the contracted service rate. The BOE agreed to a 5-year look back to review the total impact of grants received for possible adjustments to the duration of the contract. The contract language, however, is vague on how it will impact service rates.
14	23 Facilities	What is considered in the pool repair? Is this a built up cost for something that is depreciating? Where do rental fees come in to offset these costs?	This new account is to clearly track operating expenses associated with the pool. The pool is used 6 days per week, prior to this account, Facilities had no line item to address some of the repairs necessary, normal with this high usage. Some planned repairs include: caulking in the deep end of the pool where the flashing underneath meets the floor and that needs to be cleaned and re-caulked about every 5 years. FY26 will be that year. There is a very small area of rust starting to form now that requires proactive work. The pool needs to be drained

			<p>and refilled in order for the work to be completed. The filter equipment is regularly maintained, but is out of warranty on parts and repair. Last year, the District replaced the UV light and filter kit at a cost of \$6,300. There is also tile on the pool deck that needs repair, replacement, and routine maintenance.</p> <p>There is very little rental income associated specifically with the pool. Guilford High School is the only organization set to be charged a rental fee for use of the pool this fiscal year. The YMCA was charged a one-time rental in January for use outside of building hours for their annual swim meet</p>
15	23 Transportation	Why is travel doubling and why is electric charging going to zero?	<p>This account is not related to the bus contract, it is specific to the BPS fleet. BPS does not have any electric vehicles with the exception of Food Services van which is maintained by that fund, not the operating budget. Travel is primarily the result of standardizing which object code is used for employee travel, it was previously in many accounts. There is only a slight increase in total spend based on post-covid and the Curriculum management plan.</p>
16	24 Meeting Supplies	Why are meeting supplies doubled? How can we streamline to lower cost?	<p>This is an account adjustment. The new Chart of Accounts establishes clear buckets to be used consistently at every school and department. Prior to this budget, the budget location was different for everyone.</p>
17	25 Overtime	Is overtime (513000) cost due to facility usage? Is there a breakout of the days that were consistently added for overtime?	<p>Prior to this year, overtime accounts were only being used for Facilities, which accounts for \$35,000 of the budget. For Facilities, this is a \$5,000 decrease from FY25, based on the assumption of some revenue offset. The rest of the increase is because positions like Admin Assistants and</p>

			Paraprofessionals also receive overtime, even though there was no budget for it. There is now a dedicated account used consistently for the District to track all OT.
18	27 Uniforms	What is included in the uniforms line for \$43,219	This is a new object code, but previously budgets were commingled with other supply accounts. \$27,000 is for Athletics uniforms. The remaining balance is for Facilities, Security, and Tech staff, as well as small purchases from school-based budgets.
19	47 Talent Services	Can we see more detail on how we're spending an additional \$450K on Prof and Tech Services, and what we're getting for it?	Professional and Technical Services (300s) includes \$760,059 for Kelly Services for subs, \$188,100 for teacher interns which supplements subs, and \$83,545 for all software systems for HR. All of these expenses were consolidated for clarity in the Talent Services district budget. For example, interns used to be spread out in budgets at each location, which is difficult to manage and reduces clarity on who is responsible.
20	48 Athletics	Can we see more detail on what is represented by the non-salary items in this category?	See the attached detailed budget.
21	49 Curriculum	The curriculum budget is an important part of our work. Should this be broken down into the individual schools since that is where the work is happening?	This is the district-wide Curriculum budget, run by the Assistant Superintendent and the Directors of Elementary and Secondary Curriculum. When it is not centralized, the District loses consistency and implementation. Each school also has their own additional curriculum funding in the school-based allocations. As a general rule, the first time a textbook, program, or supplies are purchased, the cost is covered by the district-wide Curriculum budget. In subsequent years, replacement items and consumables are purchased with school funds.

22	59 Access	Other purchased services for Access went from \$111,000 to \$160,000. Why an increase of 44.2%?	This is largely due to transportation. The increase is primarily matching actuals. The budget was under-funded in FY25 and accounts for the contracted increase of 9.76%.
23	22 Benefits	Why is dental going up by 20%? Have we shopped for insurance? If it's just a State funded plan, why is the cost increasing substantially?	Dental is currently self-funded and not part of the State Partnership Plan (SPP). Through a prior arrangement with the State, this budget proposes migrating all employees to the SPP for dental and vision coverage and ending the self-funded insurance program entirely. The total cost of the migration is ~\$70,000 for both. It has significantly better coverage and is the long-term vision for both the Town and BPS. There would not be a need for the self-insured fund balance. The full migration is contingent upon labor relations discussions.
24	Fuel	Why are fuel costs up by 21.5%? Weren't most of the cars purchased electric?	The fuel for the buses is separate, in Object Code 555150 (Bus Fuel). The Fleet Vehicles Fuel is for the District-owned vehicles, none of which are electric and the BOE added a vehicle to the Facilities Fleet through FY25 capital this year. These vehicles are filled at the Town's fueling station and we reimburse the Town.
25	38 Slaney	Slaney's prof and tech services per pupil is higher than any other elementary school. Why is that the case?	Slaney has historically been funded significantly higher per-pupil than the other elementary schools, some years by 30-40%. This year, we assigned a per-pupil allocation which starts to transition to an enrollment-based per-pupil allocation to fund schools. This needs to be phased in over 2-3 fiscal years as the impact to Slaney is significant.
26	42 Facilities	Last year we budgeted 60K and this year 70K for facilities equipment. What is included in this line?	As you can see from the actual in 2024, this was not a well defined account. The plan for these funds is to replace dated inventory and the extra expense is for upgrading equipment for the Walsh team. Specific examples for FY26 include:

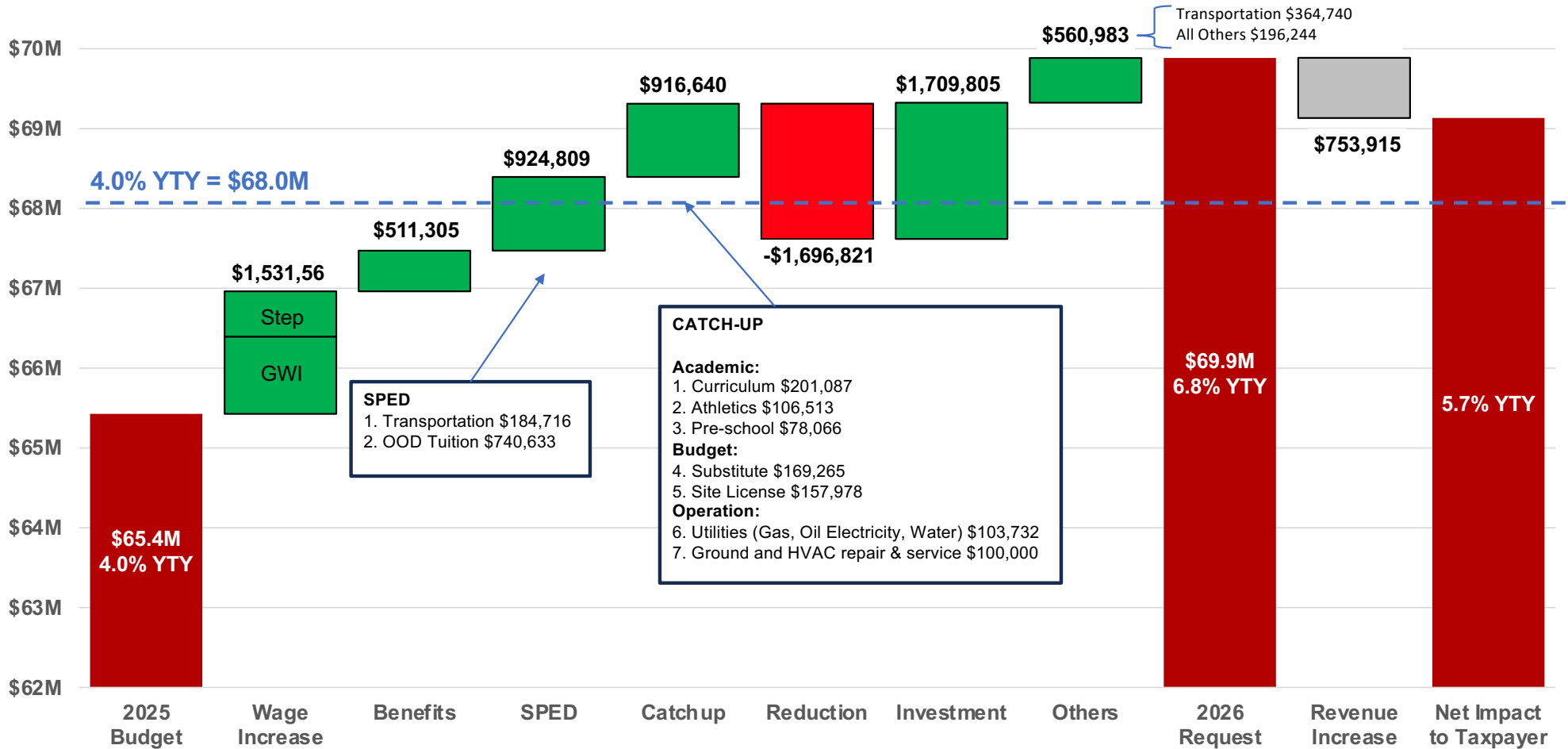
			<ul style="list-style-type: none"> ● Floor scrubbers - at least 3 ● 6 backpack vacuums ● Lawn mowers based on life cycle ● Turf Tank line painting machine
27	43 Benefits	Health benefits are projected at 5.6% over last year? Are we anticipating enough of an increase?	After years of higher increases, we are anticipating a stabilizing SPP increase of 5%, however there is risk as we do not know the rates yet for next year. Last year, SPP increased rates for a single participant by 2.83% and a family by 1.75%.
28	45 Security	There is an increase of 410K in the security salaries line. Can we have clarification why it is increasing this much?	The salary add of the Security Director is \$117,000 and the remaining adjustment is accounting moves to centralize Security staff in one budget. Guards were previously mixed up within different school location budgets or not consistently in one program. This budget establishes a Security Program clearly in one organized budget.
29	47 Talent Services	What detail is included in the Talent Services “Prof and Tech Services” line?	Professional and Technical Services (300s) includes \$760,059 for Kelly Services for subs, \$188,100 for teacher interns which supplements subs, and \$83,545 for all software systems for HR. All of these expenses were consolidated for clarity in the Talent Services district budget. For example, interns used to be spread out in budgets at each location, which is difficult to manage and reduces clarity on who is responsible.
30	51 School-Based Health	How much are the SBHC costing us in whole? If we pulled contracts on psychiatric services what is that cost/savings?	The General Fund impact of SBHC programming \$32,500, of which \$30,500 is the additional psychiatrist services from Yale at 4 hours per week. The remaining \$2,000 is for PD for the Supervisor and extra training we asked the APRNs to take, as well as supplies for the required annual

			SBHC meetings. All other SBHC costs are covered by CT DPH.
31	52 71 Open Choice	Can we have more information regarding Open Choice and tuition reimbursement from that program. Who holds the contract on this program and how often is it renegotiated?	<p>Open Choice is a program codified in law, there is no contract and the reimbursement rates are non–negotiable. The rate for our region is:</p> <ul style="list-style-type: none"> ● <2% = \$3,000 per student ● 2-3% = \$4,000 per student ● 3-4% = \$6,000 per student <p>Based on our student population, the rate is \$4,000 per student. In SY24, BPS received a total of \$261,123 through Open Choice.</p>
32	71 Food Services	How much is the cost to go into the state plan for food services now that we qualify? What is the difference and will it save the district funds?	Branford is eligible for the Community Eligibility Provision (CEP) based on the lowered Free and Reduced requirement. However, based on the reimbursement multiplier, or Free/Reduced percentage is not high enough to have CEP cover the cost of the operation, even with higher participation. Free and Reduced would need to cross about 60% at the current multiplier rate.
33	73 SACC	SACC is running at a loss, how can we correct this?	Tuition will need to be increased. In addition, for FY26, there is an intentional overdraw on fund balance proposed. The SACC Fund has the fund balance to support the overdraw. SACC’s loss also reflects expenses more properly being charged to the program, instead of subsidized by the general education budget, primarily in transportation.
34	41 Transportation	Regarding transportation, can we look at the fundamental problem? There are sports that are taking 2 buses at different times to get to fields/ costs of field	The driver of the increase is 9.76%, which is the planned YR2 increase. We can add an option for parents to Opt out, however this could be very difficult to manage as we’d be required to allow them to opt-in at any time. The

		trips are high / many half filled buses. Is there a way for parents to opt out of bussing to get true numbers?'	contract was renegotiated recently to help reduce the cost of field trips. The main source for reduction would be changes in past practice and BOE policy. Branford has a past practice of no walking radius and highly customized pickup and drop off. Some students have over 7 different pickup and dropoff locations, depending on the day of the week.
35	50 Preschool	With the proposed preschool model, the District is anticipating revenue. Where is this detailed in the proposed budget? What are the numbers and line items associated with these changes? Transportation was one that was mentioned. If the pre school is starting at the same time do we need more bus runs? How are we helping families with students in multiple schools? What is the rate of projected enrollment and cost? Is this comparable to other programs?	<p>This budget assumes \$200,000 in revenue. Through coordination with the Town, we will set up a separate fund for Pre-K tuition, which can be directly applied to Pre-K expenses. You will see the revenue assumption as a negative expense on page 50. The revenue assumption only has a net impact of \$89,000 because it also plans to cover a new social worker position for early childhood.</p> <p>We will not need more bus runs as morning pre-k sessions currently begin at the same time as elementary schools and afternoon sessions end at the same time as elementary schools. We will eliminate the mid-day runs for four year olds.</p> <p>Families with students in multiple schools who wish to pick up students will be accommodated. We are still working through the details of the full day operations and will plan for this scenario.</p> <p>We expect the 55 regular education seats to fill. We do not have information on other districts' program capacity, but can work on obtaining that information.</p>

36	Special Education	Are there ways to consider internal programming that would reduce the out of district costs associated with special education?	<p>The District currently has several specialized programs that meet students educational needs internally while keeping costs manageable: Access (p. 59) serving students up to age 22, INSPIRE (p. 60) serving students with autism spectrum disorders, and the Early Years Center (p. 62) serving students with disabilities ages 3-5. ESS at WIS also serves students with significant behavioral, social, and emotional needs. The District also proposes the addition of an on-staff BCBA position to reduce the expense of the outsourced model currently in place. The Student Services Department is confident that the students receiving out of district placements and services are in need of those specialized environments.</p>
37	Other	Is the Superintendent completely satisfied with the proposed budget as it stands?	<p>Yes. The proposed budget addresses the immediate needs of the District and positions us well for the future. The budget requests directly support the Strategic Coherence Plan and offer a response to community concerns and needed improvements regarding safety and security, overall concerns regarding student behaviors and a plan to address student achievement.</p>
38	Other	Were there any initiatives, programs, or items that you wanted to include but omitted due to concerns about potential budget increases?	<p>Requests that were recommended but not included due to budget impact were:</p> <ul style="list-style-type: none"> ● Reading Interventionist (WIS) ● EL Teacher ● Special Education Teacher (K) ● Communications Coordinator

2025-2026 Operating Budget Year-to-Year



TOWN OF BRANFORD
2025 - 2026 General Fund - BOE Budget

District Wide		8376 ATHLETICS			
Object Description	2024 Actual	2025 Budget	2026 Budget	Budget YTY%	
511000	Salaries - Certified	117,362	144,062	140,966	-2.1%
511100	Contractual Payments	321,823	345,864	364,439	5.4%
511125	Department Leaders	0	0	0	N/A
512000	Salaries - Non Certified	115,317	105,855	134,433	27.0%
512100	Substitutes	0	0	0	N/A
512150	Temporary Salaries	0	0	0	N/A
513000	Overtime	0	0	3,500	N/A
513001	Payments For Special Projects	0	0	0	N/A
519030	Vacation/Sick Payout	0	0	0	N/A
100 Salaries		554,501	595,781	643,337	8.0%
200 Benefits		0	0	0	N/A
533210	Site License-Operations	0	0	10,736	N/A
533280	Consulting Services	0	0	0	N/A
533300	Memberships/Dues	14,606	15,000	0	-100.0%
533310	Professional Development	640	1,500	22,000	1366.7%
533500	Purchased Services	85,308	30,000	34,200	14.0%
533501	Purchase Services-Subs	0	0	0	N/A
533502	Purchase Service-Interns	0	0	0	N/A
533900	Other Purchased Services	0	0	0	N/A
300 Professional and Technical Service		100,554	46,500	66,936	43.9%
544100	Electric	0	0	0	N/A
544110	Fuel Oil	0	0	0	N/A
544120	Water	0	0	0	N/A
544150	Natural Gas	0	0	0	N/A
544180	Utilities - Lease Payments	0	0	0	N/A
544185	PM Service Contracts	0	0	0	N/A
544210	Trash Removal	0	0	0	N/A
544220	Snow Removal	0	0	0	N/A
544300	Building Service And Repair	10,657	6,000	6,500	8.3%
544305	Pool Repair and Service	0	0	0	N/A
544320	Grounds Repair and Services	0	0	0	N/A
544330	HVAC Repair and Service	0	0	0	N/A
544400	Facility Rental	46,491	50,235	63,000	25.4%
544425	Equipment - Leased	0	0	0	N/A
400 Facilities Services		57,148	56,235	69,500	23.6%
555100	Transportation	105,670	140,399	159,000	13.2%
555115	Field Trips	0	0	3,500	N/A
555150	Bus Fuel	0	0	0	N/A
555170	Electric Charging	0	0	0	N/A
555210	Liability	0	0	0	N/A
555310	Telephone	0	0	0	N/A
555320	Postage	0	0	0	N/A
555400	Advertising, Printing, Binding	0	0	0	N/A
555630	Tuition	0	0	0	N/A
555800	Travel	1,342	1,500	0	-100.0%

555900	Mileage Reimbursement	9,850	10,000	11,800	18.0%
	500 Transportation	116,862	151,899	174,300	14.7%
566100	Office Supplies	0	0	2,500	N/A
566110	Instructional Supplies	52,078	47,400	51,000	7.6%
566130	Custodial Supplies	0	0	0	N/A
566150	Furniture/Furnishings	0	0	2,600	N/A
566165	Pool Supplies	0	0	0	N/A
566170	Building Maintenance Supplies	0	0	0	N/A
566180	Fleet Vehicles Supplies	0	0	1,600	N/A
566190	Fleet Vehicals Fuel	0	0	0	N/A
566300	Meeting Supplies	0	0	0	N/A
566410	Textbooks	0	0	0	N/A
566420	Library Books	0	0	0	N/A
566500	Audio Visual Supplies	0	0	0	N/A
566600	Medical Supplies	0	0	9,900	N/A
566900	Uniforms/Apparel	0	0	27,000	N/A
	600 Supplies and Materials	52,078	47,400	94,600	99.6%
577300	Equipment	7,932	8,789	10,000	13.8%
577390	Non-Capital Tech Equipment	0	0	2,000	N/A
	700 Equipment	7,932	8,789	12,000	36.5%
		0	0	0	
588900	Subsidy	0	0	0	N/A
	800 Other Objects	0	0	0	N/A
	TOTAL	889,074	906,603	1,060,673	17.0%