Priscal Year End   2020   2021   2022   2023   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   2024   20	HISTORICAL VARIANCE ANALYSIS							
Approved Budget								
Approved Budget		,				2024 (As of		
Security   Security	Fiscal Year End	2020	2021	2022	2023	Jan-24)		
Security   Security								
National	Approved Budget	53,073,710	54,161,443	55,070,090	56,391,182	57,945,055		
S24,917								
Note	Actuals	52,248,793	52,905,767	53,679,039	55,355,969	57,752,450		
Note								
Salery   Turnover/FML Savings / Unfilled Positions   57,841   749,638   1,019,233   929,409   382,20	Variance	824,917	1,255,675	1,391,051	1,035,213	192,605		
Salary								
Salary								
Tumover/FML Savings/Unfilled Positions   57,841   749,638   1,019,233   929,409   382,20   Substitutes   .   (366,777)   (238,534)   (356,028)     Homebound Tutors   .   .   .       Bus Aides   .   .         Bus Aides   .           Eliminated Position   .   .           Workers Compensation Reimbursement/ Docked                 doys/Transfer to Grant   .                 Overtime & Summer Work   .                 Sippends   .   .                   Sippends   .                     Sub-Total Salary                     SPED                           SPED                             SPED                                       SPED			Vo	riance Analys	sis	Г		
Substitutes   .   .   .   .   .   .   .   .   .								
Homebound Tutors	, , ,	57,841			-	382,203		
Bus Aides	Substitutes	-	(366,727)	(238,534)	(356,028)	-		
Eliminated Position	Homebound Tutors	-	85 <b>,</b> 504	68,800	3,712	-		
Workers Compensation Reimbursement/ Docked days/Transfer to Grant	Bus Aides	-	129,307	53,138	18,587	-		
days/Transfer to Grant		-	-	48,373	83,770	-		
Overtime & Summer Work   -	,							
Stipends   - 93,079   18,962   46,508   - Athletics Support Staff   7,102   11,304   - Sub-Total Salary   57,841   743,868   1,038,138   795,917   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207   382,207	- · ·	-				-		
Athletics Support Staff Sub-Total Salary  57,841 743,868 1,038,138 795,917 382,20  SPED SPED Transportation 16,624 271,095 48,656 - 74,45 Out of District Tuition & Settlement 416,717 152,966 220,795 308,483 (110,62  Excess Cost Reimbursement greater than budget - 208,885 18,366 116,513 70,62  Sub-Total SPED 433,341 632,946 287,817 424,996 34,45  Other Transportation Credit - 134,377 77,445 89,987 25,45 Transportation Fleet reduction		-				-		
Sub-Total Salary   57,841	· ·	-	93,079			-		
SPED         SPED Transportation         16,624         271,095         48,656         -         74,45           Out of District Tuition & Settlement         416,717         152,966         220,795         308,483         (110,63)           Excess Cost Reimbursement greater than budget         -         208,885         18,366         116,513         70,63           Sub-Total SPED         433,341         632,946         287,817         424,996         34,49           Other Transportation Credit         -         134,377         77,445         89,987         25,49           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -	• •				•	-		
SPED Transportation	Sub-Total Salary	<i>57,</i> 841	743,868	1,038,138	<i>7</i> 95 <b>,</b> 91 <i>7</i>	382,203		
SPED Transportation								
Out of District Tuition & Settlement         416,717         152,966         220,795         308,483         (110,62)           Excess Cost Reimbursement greater than budget         -         208,885         18,366         116,513         70,62           Sub-Total SPED         433,341         632,946         287,817         424,996         34,49           Other           Transportation Credit         -         134,377         77,445         89,987         25,49           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,55           Electricity & Natural Ga	<del></del>					_ , ,		
Excess Cost Reimbursement greater than budget  Sub-Total SPED  433,341  632,946  287,817  424,996  34,49  Other  Transportation Credit  - 134,377  77,445  89,987  25,49  Transportation Fleet reduction 76,212  Other Transportation  153,066  66,265 - 74,60  Health Insurance 479,728  160,587  22,87  LAP Insurance - CIRMA Equity Distribution - 52,502 - 17,935  Other Insurance Savings 479,728  Security System Lease Paid in Full in FY 22 46,247 - Pre-K & Non-resident Tuition 36,057  115,534  150,55  Electricity & Natural Gas 273,520 - Medicaid Reimbursement 8,336 - CMERS Pension Contribution 8,336 - 254,21  Other Favorable balance - NET  Sub-Total Other  411,899  379,787  628,240  805,565  527,73  Offsets  ERIP (Shift from Non-lapsing account) (149,718)  (130,080) - Transportation (147,489) (147,489)	•		•	·	-	74,499		
Sub-Total SPED         433,341         632,946         287,817         424,996         34,49           Other         Transportation Credit         -         134,377         77,445         89,987         25,49           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         254,21           Other Favorable b	Out of District Tuition & Settlement	416,717	152,966	220,795	308,483	(110,627)		
Sub-Total SPED         433,341         632,946         287,817         424,996         34,49           Other         Transportation Credit         -         134,377         77,445         89,987         25,49           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         254,21           Other Favorable b	Evene Cost Deimburgement are attention burdent		200 005	10 244	114 512	70 404		
Other         Transportation Credit         -         134,377         77,445         89,987         25,49           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other		133 341	•		•			
Transportation Credit         -         134,377         77,445         89,987         25,45           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other	Sob-Total of EB	433,341	032,740	207,017	727,770			
Transportation Credit         -         134,377         77,445         89,987         25,45           Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other	Other							
Transportation Fleet reduction         -         -         -         76,212         -           Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         -         -		_	134 377	77 445	89 987	25 495		
Other Transportation         153,066         66,265         -         74,60           Health Insurance         -         -         479,728         160,587         22,87           LAP Insurance - CIRMA Equity Distribution         -         52,502         -         17,935         -           Other Insurance Savings         -         -         -         17,208         -           Security System Lease Paid in Full in FY 22         -         -         -         46,247         -           Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,53           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         ERIP (Shift from Non-lapsing account)         -         -         -         (149,718)         (130,080)         -	•	_	-	-		-		
Health Insurance	•	153 066	66 265	_	7 0,2 1 2	74,605		
LAP Insurance - CIRMA Equity Distribution       -       52,502       -       17,935       -         Other Insurance Savings       -       -       -       17,208       -         Security System Lease Paid in Full in FY 22       -       -       -       46,247       -         Pre-K & Non-resident Tuition       -       -       36,057       115,534       150,55         Electricity & Natural Gas       -       -       -       273,520       -         Medicaid Reimbursement       -       -       -       8,336       -         CMERS Pension Contribution       -       -       -       254,21         Other Favorable balance - NET       258,833       126,643       35,010       -         Sub-Total Other       411,899       379,787       628,240       805,565       527,73         Offsets         ERIP (Shift from Non-lapsing account)       -       -       (149,718)       (130,080)       -         Transportation       -       -       -       (147,489)       -	-	-	-	479 728	160 587	22,870		
Other Insurance Savings       -       -       17,208       -         Security System Lease Paid in Full in FY 22       -       -       -       46,247       -         Pre-K & Non-resident Tuition       -       -       36,057       115,534       150,53         Electricity & Natural Gas       -       -       -       273,520       -         Medicaid Reimbursement       -       -       -       8,336       -         CMERS Pension Contribution       -       -       -       254,21         Other Favorable balance - NET       258,833       126,643       35,010       -         Sub-Total Other       411,899       379,787       628,240       805,565       527,73         Offsets       -       -       (149,718)       (130,080)       -         Transportation       -       -       (147,489)       -		_	52 502	·		-		
Security System Lease Paid in Full in FY 22       -       -       -       46,247       -         Pre-K & Non-resident Tuition       -       -       36,057       115,534       150,53         Electricity & Natural Gas       -       -       -       273,520       -         Medicaid Reimbursement       -       -       -       8,336       -         CMERS Pension Contribution       -       -       -       254,21         Other Favorable balance - NET       258,833       126,643       35,010       -         Sub-Total Other       411,899       379,787       628,240       805,565       527,73         Offsets       ERIP (Shift from Non-lapsing account)       -       -       (149,718)       (130,080)       -         Transportation       -       -       -       (147,489)       -	• •		-	_	<u> </u>	_		
Pre-K & Non-resident Tuition         -         -         36,057         115,534         150,55           Electricity & Natural Gas         -         -         -         273,520         -           Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         -         -         -         -         (149,718)         (130,080)         -           Transportation         -         -         -         -         -         (147,489)         -			_	_		_		
Electricity & Natural Gas			_	36.057		150.551		
Medicaid Reimbursement         -         -         -         8,336         -           CMERS Pension Contribution         -         -         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         ERIP (Shift from Non-lapsing account)         -         -         (149,718)         (130,080)         -           Transportation         -         -         -         (147,489)         -			_	·		-		
CMERS Pension Contribution         -         -         -         -         254,21           Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         ERIP (Shift from Non-lapsing account)         -         -         (149,718)         (130,080)         -           Transportation         -         -         -         (147,489)         -	•	_	_	_		_		
Other Favorable balance - NET         258,833         126,643         35,010         -           Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         ERIP (Shift from Non-lapsing account)         -         -         (149,718)         (130,080)         -           Transportation         -         -         -         (147,489)         -		_	_	_		254.215		
Sub-Total Other         411,899         379,787         628,240         805,565         527,73           Offsets         ERIP (Shift from Non-lapsing account)         -         -         (149,718)         (130,080)         -           Transportation         -         -         -         (147,489)         -		258 833	126 643	35 010	_	254,215		
Offsets         -         -         (149,718)         (130,080)         -           Transportation         -         -         -         (147,489)         -					805 565	527,736		
ERIP (Shift from Non-lapsing account)       -       -       (149,718)       (130,080)       -         Transportation       -       -       -       (147,489)       -	. 5.6. 55			020,240	200,000	327,730		
ERIP (Shift from Non-lapsing account)       -       -       (149,718)       (130,080)       -         Transportation       -       -       -       (147,489)       -	Offsets							
Transportation (147,489) -		_	_	(149.718)	(130.080)	_		
		_	_	(147)/10)		_		
[	•	(78 164)	(410 982)	(413 426)	-	_		
K-2 Reading Core Reading Program (323,390) -	<u> </u>	(/ 5/15-4)	(410,702)	(410,420)	(333 300)			

Fiscal Year End	2020	2021	2022	2023	2024 (As of Jan-24)
Athletic Uniforms & equipment		_	_	(44,287)	-
Professional Services	_	(89,944)	_	(13,568)	(347,520)
Equipment	_	-	_	(90,804)	-
Electric Vehicle Charging Station	_	-	_	(23,140)	
Pavement Analysis	_	_	_	(26,600)	_
LED lighting replacement	-	-	_	(42,816)	_
HES South House Fence	-	-	-	(12,750)	-
Other Repairs & Maintenance	-	-	_	(21,000)	_
Other Employee Benefits	-	-	-	(29,390)	-
FYE 25 Operating Budget Mitigation	-	-	-	, , ,	(349,721)
Other unfavorable balance	-	-	-	(85,951)	(55,131)
Sub-Total Offsets	(78,164)	(500,926)	(563,144)	(991,265)	(752,372)
Grand Total	824,917	1,255,675	1,391,051	1,035,213	192,065
Unliquidated Encumbrance Returned to Town	75,371	95,471	231,625	-	
Grand Total W. Unliquidated Encumbrances	900,288	1,351,146	1,622,676	1,035,213	192,065
Grand Total W. Unliquidated Encumbrances %	1.70%	2.49%	2.95%	1.84%	
Approved Budget Increase (\$)	1,628,804	1,087,733	908,647	1,321,092	1,553,872
Approved Budget Increase %		2.05%	1.68%	2.40%	2.76%
FVF 2020 2024				/ 500 1 /0	
Budget Increase FYE 2020-2024				6,500,148	
Return to Town FYE 2020-2023  Net Cost to Town				4,909,324	
Iner Cosi to Town				1,590,824	

## Continuing appropriation With Liquidation

	Fiscal Year End 2020 2021 2022			
Continued Appropriation (Encumbrance)	178,922	637,630	715,459	
Liquidated	(103,550)	(542,159)	(483,834)	
	75.071	05.471	201.425	
Unliquidated Encumbrance Returned to Town	<i>75,</i> 371	95 <b>,</b> 471	231,625	