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BOARD OF EDUCATION ADOPTED 2026-2027 BUDGET

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135A Pickett Lane, Durham, CT 



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EXECUTIVE SUMMARY



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RESTORE THE CORE

Superintendent's Introduction to the 26–27 Budget Regional School District 13

It's a privilege to respectfully present my first proposed budget as Superintendent of Regional School District 13. I'm deeply grateful for the opportunity to serve this community and to support this work that has a meaningful impact on our students, staff, and families.

This proposed budget reflects a thoughtful balance between our district's roots and wings. Our *roots* represent the essential foundation needed to operate a strong and stable school system—safe schools, supported classrooms, and the core resources required for daily success. Our *wings* represent where we must go—our responsibility to grow, improve, and prepare students for an ever-changing future.

At its core, this is a budget centered on learning, with students at the heart of every decision. Our focus remains on ensuring that all students are supported, challenged, and prepared for success.

Throughout the budget development process over the past several months, we've remained committed to providing a high-quality educational experience while being mindful of the needs of our taxpayers. Striking this balance requires both discipline and intention; it means making difficult decisions regarding reductions and/or reallocations, while simultaneously targeting our resources where they'll have the greatest impact on student learning and long-term district improvement.

It's also important to note the important progress RSD13 has made in advancing its capital and facilities work, including the Memorial project. Looking ahead, we'll need to thoughtfully consider the current bond alongside planning for upcoming needs, including roof replacements at Strong Middle School and Coginchaug Regional High School, ADA improvements, and renovations to our tennis courts. Timing these priorities will require careful planning and continued community partnership.

I'm sincerely grateful to the dedicated staff of RSD 13 and to the many parents, guardians, and community members who've shared their time, perspectives, and partnership throughout this process. It is truly an honor to serve this community and to do this important work together.

Thank you.

Dr. Sydney Leggett, Superintendent RSD 13

FISCAL YEAR 2026-2027	GROSS	NET
BOARD OF EDUCATION BUDGET	\$43,969,710	\$42,378,524
BUDGET INCREASE	\$1,427,163	\$1,299,676
BUDGET PERCENT INCREASE	3.35%	3.16%

Major Budget Drivers

+/- Differences are a result of system generated rounding throughout the budget book.

Drivers of Budget Increase

1. Salaries no longer include a vacancy factor; budgeted at 100%
2. Contractual Obligations
3. 11.5% Health Insurance Renewal Rate Increase
4. Specialized Education Tuition
5. Inflationary Pressures
6. Legislative Mandates
7. Prior Use of Fund Balance

Budget Composition:

• Salaries & Employee Benefits:

- Constitutes 72.47% of the overall budget.
- Salaries represent 1.83% of the 3.35% total increase.
- Employee Benefits represent another .20% of the 3.35% budget increase.

• Mandatory Expenditures:

- Operating Services represent 13.23% of the overall budget and .98% of the 3.35% total increase.
 - This includes property, auto, and cyber insurance as well as all tuition and transportation.

• Debt Service:

- Debt Service is included back in the general fund after previously being paid by bond proceeds. This represents 1.44% of the total budget increase of 3.35%

Salaries: Certified and Non-Certified Salaries increased 1.83% as a result of contractual increases as well as the absence of budgeting for a vacancy factor. Historically, a vacancy factor of 2% was used as a budgeting strategy to account for staff attrition. The budgetary strategy has not yielded the results as it had in years past and has not been incorporated into FY27 budgeting.

Health Insurance: Increased .20% primarily due to SPP 2.0 plan renewal rate at 11.5%.

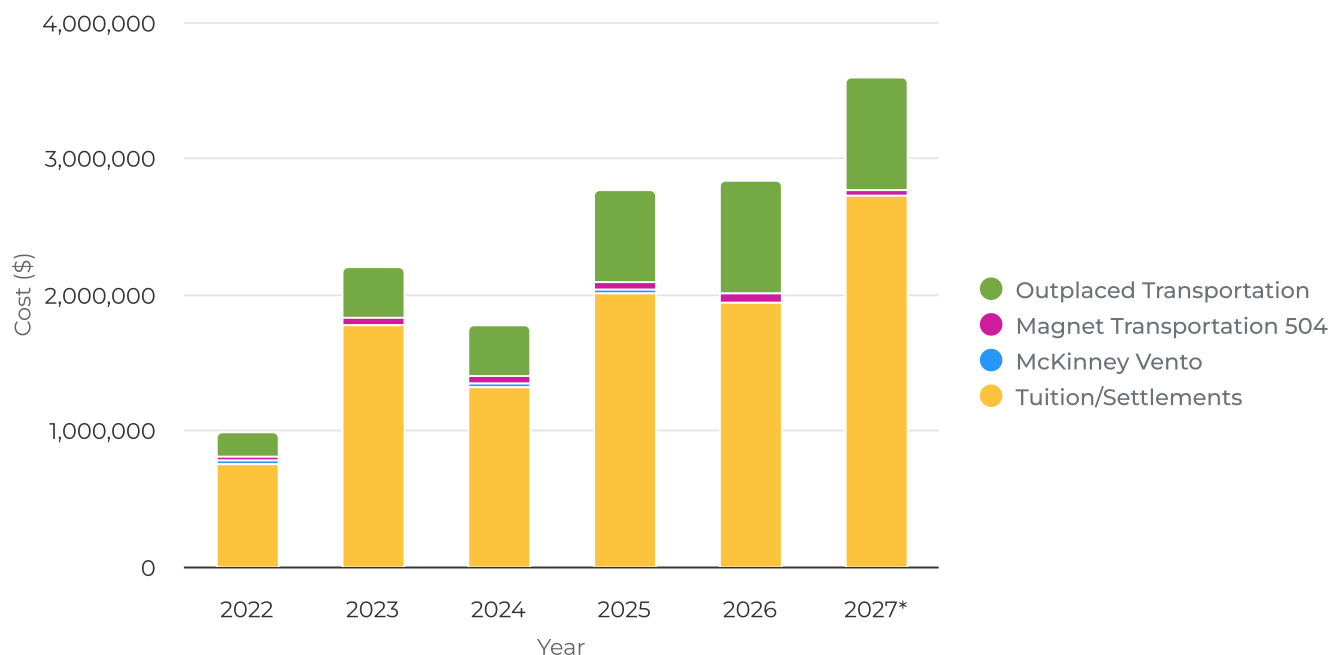
Specialized Education Tuition: Increased 29.1%. This incorporates the inclusion of RSD13 MTA students. Specialized service providers and school tuition fees have increased statewide.

Capital Reserve: Continued support for replacement of district infrastructure per *Connecticut* General Statutes §10-248a; Section 7 of Public Act 24-45.

Debt Service: Incorporates back into the general fund debt service that was paid from bond premiums in FY26.

Specialized Education and Transportation Costs

***New for 26/27: Includes tuition for 6 RSD13 students—Middlesex Transition Academy**



Budget Mitigation Strategies

The following mitigation strategies have been applied:

Salaries:

- Reduction of 5 FTE.
- Adjustment of 12 month ABA schedule to 10 months with additional time for summer work
- Additional non-FTE reductions

Health Insurance: The health insurance renewal rate for SPP 2.0 is 11.5%.



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BOARD OF EDUCATION MEMBERS

ROBERT MOORE, CHAIRPERSON

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JAMES RORABACK

MARK SIMMONS

JASON STONE



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2025-2026 District Organizational Charts

Central Office 2025-2026

Superintendent (1)						
Student Services and Special Education	Business	Human Resources	Infrastructure and Security Technology	Learning and Innovation	Facilities and Operations	Office of Superintendent
Director of Student Services & Special Education (1)	Director of Finance (1)	Human Resources Specialist (1)	Director of Infrastructure & Security Technology (1)	Associate Director of Learning, Innovation and Accountability (1)	Supervisor of Facilities & Grounds (1)	Executive Assistant to Superintendent (1)
Administrative Assistant to Dir. of Student Service & Special Education (2) <i>*Grants (0.3)</i>	Director of Food Services (1)	Human Resources Administrative Assistant (1)	Infrastructure & Security Technology Office Manager (1)	Learner-Centered Coach (0.4*)	Operations Manager (1)	
District Board Certified Behavior Analyst (1)	Senior Accountant (1)		Systems Technician (1)	District English Language Literacy Coordinator (1.0*)	Maintenance Lead (1)	
District Special Education Specialist (1)	Payroll, Benefits & Payables Coordinator (1)		Network Specialist (1)	Learning and Innovation Administrative Assistant (1)	Mail Courier (0.5)	
	Support Services Coordinator (1)		Systems Specialist (1)			
			Student Information Specialist (1)			

*Indicated FTE split between buildings

***Grants** indicates FTE amount funded by grant

*Director of Food Service not counted in District FTE

Brewster 2025-2026

Principal (1)						
Classroom Instruction	Student Support Services	Admin. Support Staff	Special Education Services	Related Arts/Specialized Instruction	Instructional Support	Other
Kindergarten (5)	Teacher Assistants (12.5) <i>* Grants (1.3)</i>	Principal's Secretary; 12 month (1)	Special Education Teachers (3.9) <i>*Grants (0.3)</i>	Art (0.8*)	Interventionists (3) <i>*Grants (0.2)</i>	Nurse (1)
Grade 1 (6)		10 month Secretary (1)	Speech & Language Pathologist (1.8)*	PE (1)	Instructional Coach (1)	Custodian (2.5)
			Social Worker (0.4*)	Library (1)	Tutor (1) <i>*Grants (0.1)</i>	Food Service (2)
			School Psychologist (1) <i>*Grants (0.1)</i>	Tech Ed (0.8*)		
			Applied Behavior Analysis Therapists (4) <i>*Grants (1)</i>	Music (1)		
			Certified Occupational Therapy Assistant (1)			

*Indicates FTE split between buildings

***Grants** indicates FTE amount funded by grant

Lyman 2025-2026

Principal (1)						
Classroom Instruction	Student Support Services	Admin. Support Staff	Special Education Services	Related Arts/Specialized Instruction	Instructional Support	Other
Grade 2 (5)	Teacher Assistants (14) <i>*Grants (1.0)</i>	Principal's Secretary - 12 Month (1)	Special Education Teachers (5)	Art (1)	Interventionists (4) <i>*Grants (0.5)</i>	Nurse (1)
Grade 3 (5)		10 Month Secretary (1)	Speech & Language Pathologist (1.2*)	PE (1)	Instructional Coach (1.4*)	Custodian (2.5*)
Grade 4 (5)			School Psychologist (1)	Health (0.4*)	Tutor (1.25*)	Food Service (2)
			Social Worker (1.4*) <i>*Grants (1.2)</i>	Library (1)		
			Applied Behavior Analysis Therapists (4*) <i>*Grants (0.5)</i>	Tech Ed. (1)		
				Music (1.4*)		

* Indicates FTE split between buildings

***Grants** indicates FTE amount funded by grant

Strong 2025-2026

Principal (1)						
Assistant Principal (1)						
Classroom Instruction	Student Support Services	Admin. Support Staff	Special Education Services	Related Arts/Specialized Instruction	Instructional Support	Other
Grade 5 (5)	School Counselor (2)	Principal Secretary; 12 month (1)	Special Education Teachers (9)	Enrichment Teacher (1)	Interventionist (3.0*)	Nurse (1)
Grade 6 (4)	Teacher Assistants (12) <i>*Grants (1.0)</i>	Guidance Secretary; 12 month (1)	Speech & Language Pathologist (1.5*) <i>*Grants (0.2)</i>	World Language (2.4*)	Instructional Coach (3.2)	Custodian (4)
Grade 7 (4)		10 month Secretary (1)	School Psychologist (1.5*) <i>*Grants 0.2</i>	Art (1.2*)	Tutor (1.25*)	Food Service (4)
Grade 8 (4)			Social Worker (0.5*)	PE (1.3*)		
			Applied Behavior Analysis Therapists (1)	Health (1.3*)		
				Library (0.5*)		
				Tech Ed (1.2*)		
				Music (2.8*)		

*Indicates FTE split between locations or positions

***Grants** indicates FTE amount funded by grant

CRHS 2025-2026

Principal (1)					
Assistant Principal (1)					
Classroom Instruction	Student Support Services	Admin. Support Staff	Special Education Services	Related Arts/Specialized Instruction	Other
Math (5.2*)	Athletic Director (1) Athletic Trainer (1)	Principal Secretary; 12 Month (1)	Special Education Teachers (6.5)	Business (1)	Nurse (1)
Language Arts (4.5*)	Guidance Counselor (2)	Assistant Principal Secretary; 12 Month (1)	Speech & Language Pathologist (1*)	Technology Education (1.9*)	Custodian (5)
Science (5.2*)	Career Counselor (1)	Administrative Assistant to Athletic Director; 12 Month (1)	School Psychologist (1.5*)	Art (1)	Food Service (5)
Social Studies (5)	Teacher Assistants (8)	Guidance Secretary; 12 Month (1)	Social Worker (0.5*)	PE (1.2*)	
	Library Media/ Student Support Assistant (1)		Transition Counselor (1*) <i>*Grants (1.0)</i>	Health (1.8*)	
			Applied Behavior Analysis Therapists (2) <i>*Grants (0.5)</i>	Library (0.5*)	
			Job Coach (1)	Music (1.8*)	
				Family Consumer Science (1)	
				World Language (3.6*)	
				Health Occupations (0.2*)	

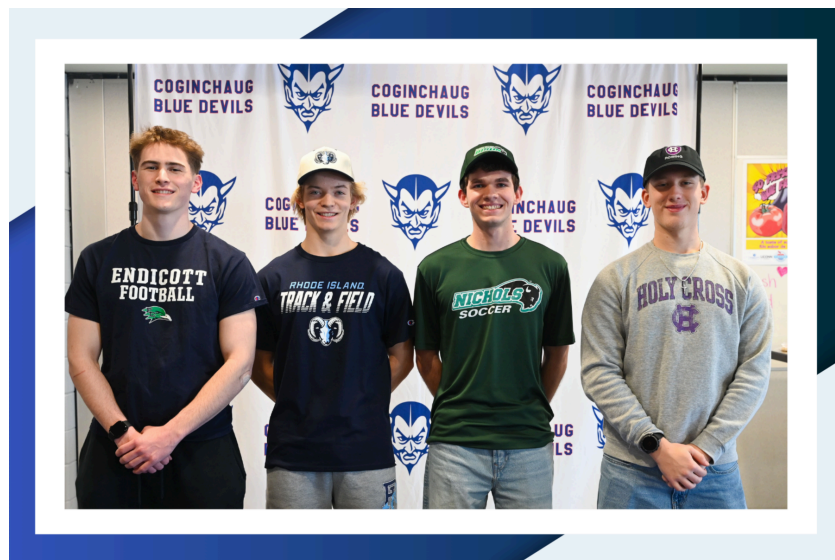
*Indicates FTE split between locations or positions

***Grants** indicates FTE amount funded by grant

MTA 2025-2026

Program Coordinator (1)		
Special Education Services	Administrative Support	Student Support Services
Special Education Teacher (1)	Program Assistant (1)	Job Coach (4)
Social Worker (0.9)		Vocational Coordinator/Developer (1)
Speech & Language Pathologist (0.3*)		Nurse (0.2)

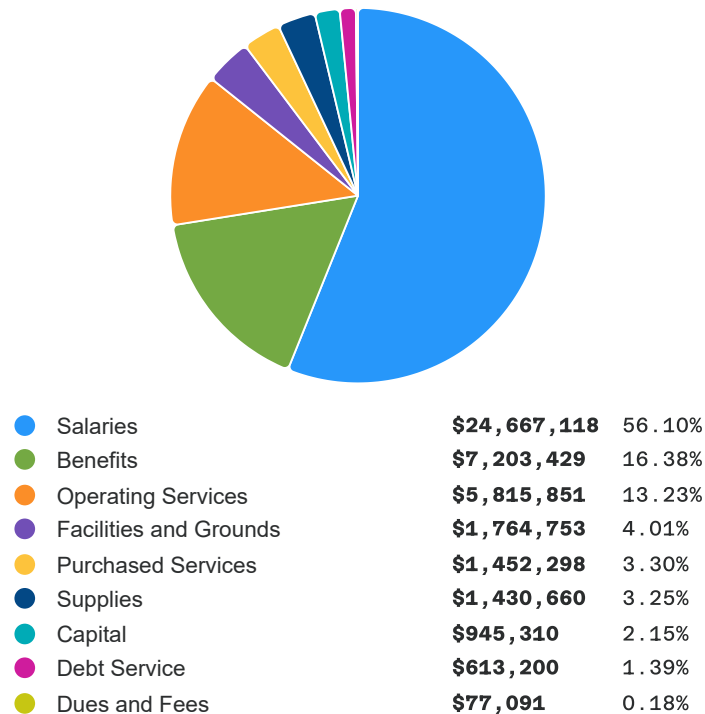
*Indicates FTE split between buildings



2026-2027 Board of Education Adopted Budget

	Gross	Net
FY 27 Budget	\$43,969,710	\$42,378,524
FY 27 Annual Budget Increase	\$1,427,163	\$1,299,676
FY 27 Annual Budget Percent Increase	3.35%	3.16%

FY27 Budget Expenditures by Object



FY27 Budget Expenditures by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$22,454,346	\$23,710,009	\$23,888,172	\$24,667,118	\$778,946	3.26%
Benefits	\$6,539,730	\$6,712,048	\$7,113,868	\$7,203,429	\$89,561	1.26%
Purchased Services	\$1,152,650	\$1,181,708	\$1,437,086	\$1,452,298	\$15,212	1.06%
Facilities and Grounds	\$1,290,695	\$1,477,170	\$1,791,150	\$1,764,753	-\$26,397	-1.47%
Operating Services	\$3,944,309	\$4,948,517	\$5,400,429	\$5,815,851	\$415,421	7.69%
Supplies	\$1,167,089	\$1,231,872	\$1,547,882	\$1,430,660	-\$117,222	-7.57%
Capital	\$1,305,732	\$1,286,682	\$1,278,848	\$945,310	-\$333,538	-26.08%
Dues and Fees	\$61,921	\$61,207	\$85,113	\$77,091	-\$8,022	-9.43%
Debt Service	\$1,001,413	-	-	\$613,200	\$613,200	-
Total Expenditures	\$38,917,884	\$40,609,214	\$42,542,547	\$43,969,710	\$1,427,163	3.35%

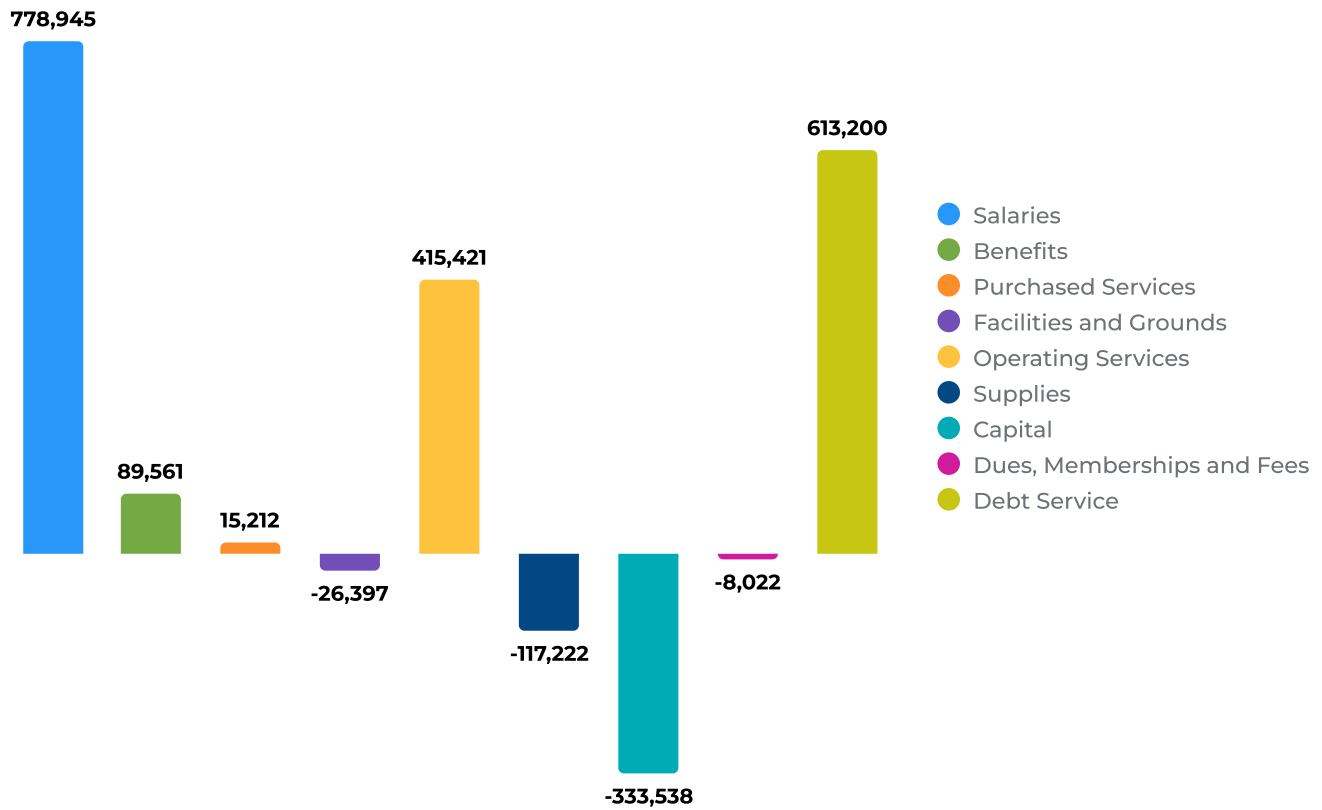


2026-2027 Board of Education Adopted Budget - NET

Regional School District 13 receives revenue from various sources. The main source of revenue comes from the towns of Durham and Middlefield based on a 5-year historical enrollment allocation. The district also receives revenue from state and federal grants as well as charges for facilities and grounds rentals, preschool tuition, activity fees, such as student parking fees, athletic gate receipts, co-op athletic payments, and interest income.

DESCRIPTION	ACTUAL 2024-2025	BUDGET 2025-2026	ADOPTED 2026-2027	\$ CHANGE
Adult Education	\$15,232	\$11,600	\$15,000	\$3,400
Facilities & Grounds Rental	\$41,189	\$50,000	\$50,000	\$0
Interest Income	\$46,273	\$50,000	\$50,000	\$0
In-House Tuition	\$24,978	\$30,000	\$30,000	\$0
Activity Fee & Other	\$59,046	\$50,000	\$53,900	\$3,900
Fund Balance	\$729,487	\$569,068	\$450,000	-\$119,068
Special Education Excess	\$674,645	\$688,031	\$713,542	\$25,511
Supplemental & Temporary Aid	\$0	\$0	\$215,744	\$215,744
Other Grants	\$78,405	\$15,000	\$13,000	-\$2,000
NET OPERATING BUDGET	\$38,938,065	\$41,078,848	\$42,378,524	\$1,299,676

Increase in FY27 Budget over FY26

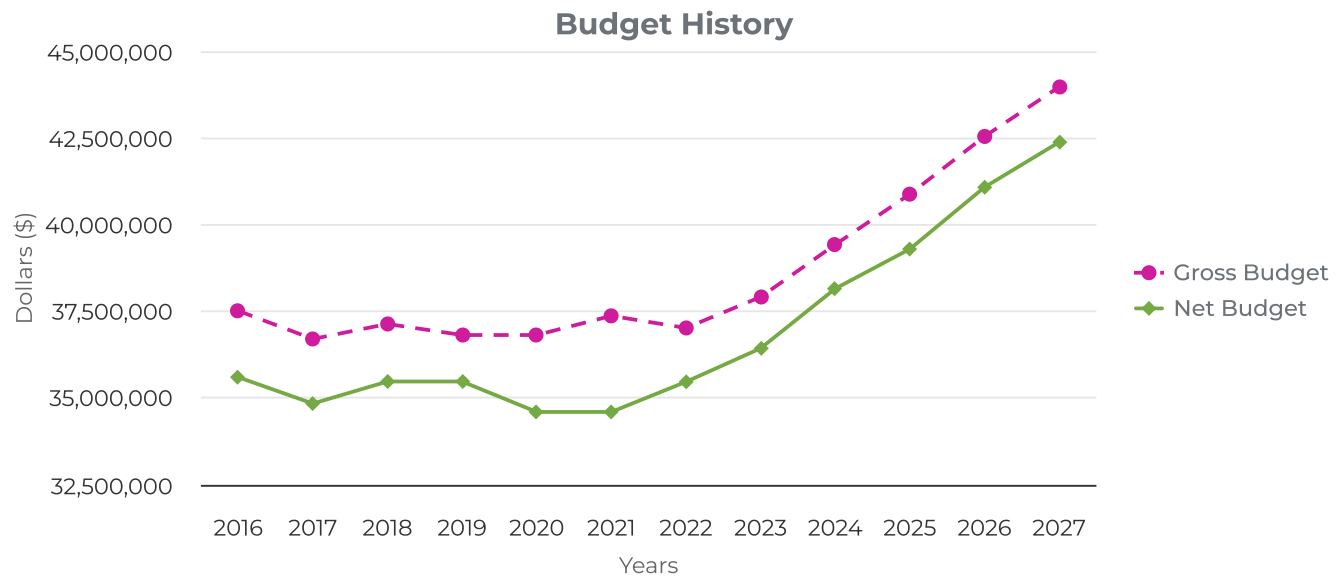


The Superintendent's proposed FY27 budget increase is in three main areas: Salaries, Benefits, and Operating Services, which includes tuition and transportation. Contractual agreements for both certified and non-certified staff increases were budgeted for 3%. This also incorporates the **-5 FTE**. New for 26/27, a vacancy factor has **NOT** been applied as this budget strategy has not worked in the past few years.

All other areas have either a minimal increase or a decrease.

Historical Budget Information

YEAR	GROSS BUDGET	% CHANGE	NET BUDGET	% CHANGE
2015-2016	\$37,517,615	0.88%	\$35,604,297	1.21%
2016-2017	\$36,705,601	-2.16%	\$34,844,142	-2.14%
2017-2018	\$37,137,901	1.18%	\$35,479,692	1.82%
2018-2019	\$36,819,319	-0.86%	\$35,479,692	0.00%
2019-2020	\$36,819,319	0.00%	\$34,602,207	-2.47%
2020-2021	\$37,371,908	1.50%	\$34,602,207	0.00%
2021-2022	\$37,022,976	-0.93%	\$35,470,647	2.51%
2022-2023	\$37,915,970	2.41%	\$36,435,313	2.72%
2023-2024	\$39,426,575	3.98%	\$38,155,716	4.72%
2024-2025	\$40,879,195	3.68%	\$39,297,814	2.99%
2025-2026	\$42,542,547	4.07%	\$41,078,848	4.53%
2026-2027	\$43,969,710	3.35%	\$42,378,524	3.16%



Personnel Changes

Staffing changes for the 2026-2027 school year are the result of an ongoing review of current staffing needs. Current enrollment projections support reductions in staffing following Reduction in Force (RIF) procedures outlined in collective bargaining agreements. Employees that are laid off for budgetary matters are eligible to collect unemployment compensation.

<u>FY27 Additions</u>	<u>FY27 Reductions</u>
<u>Certified</u>	<u>Certified</u>
.4 Social Worker (Previously Grant Funded)	1.0 Elementary Teacher
	1.0 Speech & Language Pathologist
	.5 District Health & Physical Education Teacher
	1.0 District Music
	1.0 Instructional Coach
<u>Non-Certified</u>	<u>Non-Certified</u>
	.5 Administrative Assistant
NET FTE CHANGE	-5

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FINANCIALS



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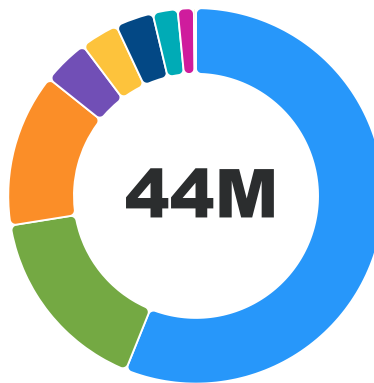
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District Budget by Object

In Connecticut public schools, the Chart of Accounts (COA) is structured to standardize financial reporting and ensure consistency across districts. A key component of this structure is the **Object Code**, which classifies the specific services or commodities acquired through expenditures. Most object codes incorporate more than one account.

+/- Differences are a result of system generated rounding throughout the budget book.

Expenditures by Object



Salaries	\$24,667,118	56.10%
Benefits	\$7,203,429	16.38%
Operating Services	\$5,815,851	13.23%
Facilities and Grounds	\$1,764,753	4.01%
Purchased Services	\$1,452,298	3.30%
Supplies	\$1,430,660	3.25%
Capital	\$945,310	2.15%
Debt Service	\$613,200	1.39%
Dues and Fees	\$77,091	0.18%

Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Salaries	\$22,454,346	\$23,710,009	\$23,888,172	\$24,667,118	\$778,946	3.26%
Benefits	\$6,539,730	\$6,712,048	\$7,113,868	\$7,203,429	\$89,561	1.26%
Purchased Services	\$1,152,650	\$1,181,708	\$1,437,086	\$1,452,298	\$15,212	1.06%
Facilities and Grounds	\$1,290,695	\$1,477,170	\$1,791,150	\$1,764,753	-\$26,397	-1.47%
Operating Services	\$3,944,309	\$4,948,517	\$5,400,429	\$5,815,851	\$415,421	7.69%
Supplies	\$1,167,089	\$1,231,872	\$1,547,882	\$1,430,660	-\$117,222	-7.57%
Capital	\$1,305,732	\$1,286,682	\$1,278,848	\$945,310	-\$333,538	-26.08%
Dues and Fees	\$61,921	\$61,207	\$85,113	\$77,091	-\$8,022	-9.43%
Debt Service	\$1,001,413	-	-	\$613,200	\$613,200	-
Total Expenditures	\$38,917,884	\$40,609,214	\$42,542,547	\$43,969,710	\$1,427,163	3.35%



Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$16,289,755	\$17,190,665	\$17,345,417	\$17,836,403	\$490,986	2.83%
Salaries - Non-Certified	\$4,947,655	\$5,225,075	\$5,223,375	\$5,435,257	\$211,882	4.06%
Certified Medicaid Reimbursement	\$1,127,657	\$1,194,448	\$1,234,510	\$1,285,501	\$50,991	4.13%
Non-Cert Medicaid Reimb.	\$89,278	\$99,820	\$84,870	\$109,957	\$25,087	29.56%
Course Reimbursements	\$9,514	\$17,380	\$15,000	\$15,000	-	-
Group Insurance	\$5,510,235	\$5,626,975	\$6,003,307	\$6,090,609	\$87,302	1.45%
FICA/Medicare	\$677,280	\$719,086	\$733,021	\$738,833	\$5,812	0.79%
Pension	\$342,252	\$345,062	\$352,540	\$353,987	\$1,447	0.41%
Unemployment	\$450	\$3,545	\$10,000	\$5,000	-\$5,000	-50.00%
Purchased Services - Educational	\$320,890	\$323,454	\$467,536	\$400,242	-\$67,293	-14.39%
Professional Development	\$32,209	\$54,202	\$77,691	\$96,570	\$18,879	24.30%
Purchased Services - Professional	\$398,901	\$489,802	\$514,916	\$529,160	\$14,244	2.77%
Purchased Services - Technical	\$400,649	\$314,250	\$376,944	\$426,326	\$49,382	13.10%
Water Services	\$9,811	\$9,658	\$11,000	\$11,000	-	-
Disposal Services	\$41,661	\$37,740	\$47,984	\$45,484	-\$2,500	-5.21%
Snow Removal Services	\$21,733	\$21,998	\$74,500	\$69,000	-\$5,500	-7.38%
Lawn Services	\$122,344	\$122,344	\$161,667	\$175,667	\$14,000	8.66%
Repairs	\$147,682	\$59,784	\$217,565	\$177,384	-\$40,181	-18.47%
Lease-Managed Print Services	\$57,362	\$60,814	\$69,000	\$65,500	-\$3,500	-5.07%
Lease	\$890,101	\$1,164,831	\$1,209,434	\$1,220,718	\$11,284	0.93%
Transportation - Daily	\$1,870,882	\$2,381,722	\$2,735,292	\$2,428,265	-\$307,027	-11.22%
Transportation - Other	\$224,466	\$135,376	\$165,595	\$184,266	\$18,672	11.28%
Insurance	\$229,363	\$232,512	\$301,464	\$273,657	-\$27,807	-9.22%
Communications	\$133,496	\$135,752	\$141,825	\$148,750	\$6,925	4.88%
Advertising	\$1,663	\$1,040	\$2,500	\$1,900	-\$600	-24.00%
Tuition	\$1,475,103	\$2,051,062	\$2,033,393	\$2,762,962	\$729,568	35.88%
Travel	\$9,336	\$11,053	\$20,360	\$16,050	-\$4,310	-21.17%
Supplies	\$422,070	\$400,770	\$572,308	\$463,403	-\$108,905	-19.03%
Natural Gas	\$74,633	\$73,072	\$130,000	\$130,000	-	-
Electricity	\$430,353	\$490,039	\$516,500	\$558,000	\$41,500	8.03%
Bottled Gas	\$4,098	\$3,593	\$5,100	\$5,100	-	-
Fuel Oil	\$123,562	\$102,403	\$95,233	\$96,850	\$1,618	1.70%
Gasoline	\$5,069	\$6,324	\$6,000	\$6,000	-	-
Gasoline- Special ED- Dattco	\$29,004	\$35,732	\$31,000	\$37,000	\$6,000	19.35%
Books	\$70,802	\$75,757	\$118,339	\$65,297	-\$53,043	-44.82%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Software-Subscriptions	\$7,498	\$44,183	\$73,401	\$69,010	-\$4,391	-5.98%
Building Reserve	\$778,000	\$778,000	\$700,000	\$400,000	-\$300,000	-42.86%
Hardware	\$15,181	\$28,817	\$25,883	\$23,953	-\$1,930	-7.46%
Software	\$452,256	\$436,442	\$521,667	\$475,546	-\$46,121	-8.84%
Equipment	\$60,295	\$43,424	\$31,298	\$45,811	\$14,513	46.37%
Dues, Memberships, Fees	\$61,921	\$61,207	\$85,113	\$77,091	-\$8,022	-9.43%
Principal	\$680,000	-	-	\$365,000	\$365,000	-
Interest	\$321,413	-	-	\$248,200	\$248,200	-
Total Expenditures	\$38,917,884	\$40,609,214	\$42,542,547	\$43,969,710	\$1,427,163	3.35%



Budget By Object - Salaries Certified

Salary paid to certified school district employees, including substitutes.

Certified staff salaries are budgeted based on negotiated contractual obligations. The increases are reflected in the budgeted amount:

Teachers 3-3.2%%

Administrators 2.25%

Total certified salaries account for 43.22% of the budget. The district currently employs 176.4 FTE certified staff members and budgeted for 172.9 FTE certified staff members for the 26/27 school year.

The certified salary line is funded at 100%. A vacancy factor IS NOT included in this budget year.



Certified Salaries by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	\$34,600	\$72,073	\$77,917	\$84,919	\$7,002	8.99%
Elementary Instruction	\$3,373,812	\$3,489,004	\$3,234,934	\$3,332,733	\$97,800	3.02%
Art	\$367,250	\$388,665	\$401,888	\$425,199	\$23,311	5.80%
Business Education	\$97,545	\$104,989	\$105,736	\$106,124	\$388	0.37%
Language Arts	\$764,533	\$757,606	\$771,864	\$804,587	\$32,723	4.24%
Health Education	\$174,223	\$177,996	\$199,709	\$191,897	-\$7,812	-3.91%
Foreign Language	\$477,251	\$523,604	\$530,977	\$548,172	\$17,195	3.24%
Family Consumer Science	\$94,690	\$100,445	\$105,736	\$111,868	\$6,132	5.80%
Technology Education	\$242,890	\$300,856	\$324,506	\$334,793	\$10,288	3.17%
Math	\$726,690	\$920,313	\$843,188	\$900,238	\$57,050	6.77%
Music	\$655,751	\$655,474	\$705,480	\$647,354	-\$58,126	-8.24%
Physical Education	\$600,020	\$601,935	\$613,601	\$603,698	-\$9,903	-1.61%
Reading	\$79,878	\$87,948	\$92,333	\$96,817	\$4,484	4.86%
Science	\$769,701	\$825,721	\$855,990	\$872,056	\$16,066	1.88%
Social Studies	\$808,110	\$832,545	\$854,442	\$886,995	\$32,553	3.81%
Student Activities	\$85,027	\$85,801	\$94,719	\$100,436	\$5,717	6.04%
Extended School Year	\$31,884	\$63,697	\$66,160	\$40,516	-\$25,644	-38.76%
Substitutes - Certified	\$275,374	\$176,612	\$225,000	\$161,896	-\$63,104	-28.05%
Athletics	\$158,262	\$236,791	\$257,098	\$264,820	\$7,722	3.00%
Intramurals	-	\$394	-	\$1,000	\$1,000	-
Football	\$29,026	\$28,786	\$27,280	\$29,291	\$2,011	7.37%
Golf	\$4,385	\$4,495	\$4,515	\$8,434	\$3,919	86.81%
Volleyball	\$10,718	\$10,986	\$11,035	\$11,598	\$563	5.10%
Unified Sports	\$4,385	\$4,495	\$4,192	\$4,278	\$86	2.04%
Baseball	\$10,718	\$10,986	\$10,817	\$11,598	\$781	7.22%
Cheerleading	\$17,050	\$21,838	\$22,070	\$23,196	\$1,126	5.10%
Cross Country	\$10,713	\$12,644	\$11,908	\$11,930	\$22	0.19%
Indoor Track	\$21,436	\$24,417	\$21,283	\$23,196	\$1,913	8.99%
Basketball Men	\$21,568	\$22,464	\$22,635	\$23,790	\$1,155	5.10%
Basketball Women	\$15,079	\$15,456	\$20,040	\$21,063	\$1,023	5.10%
Outdoor Track	\$21,447	\$26,262	\$25,017	\$26,522	\$1,505	6.02%
Soccer Men	\$12,822	\$13,499	\$13,630	\$14,924	\$1,294	9.49%
Softball	\$10,718	\$10,986	\$11,035	\$11,598	\$563	5.10%
Soccer Women	\$10,718	\$10,986	\$11,035	\$11,598	\$563	5.10%
Tennis Men	\$4,385	\$7,990	\$4,515	\$8,434	\$3,919	86.81%
Tennis Women	\$9,210	\$10,248	\$10,347	\$10,874	\$527	5.10%
STEAM	\$179,673	\$207,422	\$189,622	\$206,788	\$17,166	9.05%
Coaches	\$493,169	\$506,452	\$504,611	\$539,434	\$34,824	6.90%
Special Education	\$1,966,861	\$2,101,249	\$2,249,994	\$2,434,728	\$184,733	8.21%
Preschool	\$160,318	\$171,701	\$176,993	\$191,173	\$14,180	8.01%
Homebound	\$2,640	\$3,043	\$14,700	\$8,000	-\$6,700	-45.58%
Student Services Administration	\$164,636	\$172,747	\$173,503	\$180,926	\$7,423	4.28%



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Social Work	\$161,938	\$169,615	\$171,586	\$225,948	\$54,362	31.68%
Guidance	\$401,248	\$417,690	\$419,707	\$442,468	\$22,761	5.42%
Psychological Services	\$511,711	\$547,436	\$562,111	\$602,673	\$40,562	7.22%
Speech Services	\$454,008	\$477,398	\$500,813	\$456,880	-\$43,933	-8.77%
Interventionist	\$917,936	\$888,231	\$942,598	\$986,921	\$44,324	4.70%
Curriculum/Professional Development	\$6,851	\$13,299	\$34,342	\$30,000	-\$4,342	-12.64%
Library	\$299,156	\$315,171	\$317,625	\$346,430	\$28,805	9.07%
Administration	\$943,422	\$987,519	\$984,908	\$1,018,532	\$33,624	3.41%
Central Office	\$721,979	\$767,135	\$744,183	\$682,559	-\$61,624	-8.28%
Total Expenditures	\$17,417,413	\$18,385,114	\$18,579,927	\$19,121,904	\$541,977	2.92%



Budget by Object - Salaries Non-Certified

Salary paid to non-certified employees, including substitutes.

Salaries: Non-certified support staff salaries represent 12.4% of the budget.

Salary amounts are budgeted based on the following negotiated contractual increases:

Custodians 3%

Support Staff 3%

Nurses - Currently in Negotiations

Non Union Staff 3%

The district currently employs 112 FTE non-certified staff members and budgeted 111.5 FTE for the 26/27 school year.

The non-certified salary line is budgeted at 100%. A vacancy factor IS NOT included in this budget year.



Non-Certified Salaries by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
General Instruction	\$117,249	\$31,157	\$30,611	-	-\$30,610	-100.00%
Extended School Year	\$23,233	\$25,647	\$29,400	\$40,000	\$10,600	36.05%
Athletics	\$62,529	\$56,823	\$57,512	\$31,000	-\$26,512	-46.10%
Special Education	\$836,890	\$999,288	\$1,100,375	\$1,269,104	\$168,729	15.33%
Preschool	\$72,818	\$69,062	\$70,451	\$50,362	-\$20,089	-28.51%
Homebound	\$1,794	\$3,391	\$11,760	\$8,000	-\$3,760	-31.97%
Student Services Administration	\$111,523	\$113,952	\$109,022	\$122,526	\$13,504	12.39%
Guidance	\$173,153	\$184,942	\$124,209	\$130,541	\$6,332	5.10%
Health Services	\$340,723	\$337,672	\$295,445	\$310,803	\$15,358	5.20%
OT & PT Services	\$89,278	\$99,820	\$84,870	\$109,957	\$25,087	29.56%
Substitutes - Non- Certified	\$54,804	\$85,994	\$58,526	\$48,000	-\$10,526	-17.98%
Media	\$33,904	\$35,412	\$33,708	\$37,334	\$3,627	10.76%
ABA	\$397,541	\$415,396	\$522,678	\$392,380	-\$130,298	-24.93%
Administrative Assistants	\$462,012	\$463,941	\$442,398	\$463,102	\$20,704	4.68%
Central Office	\$560,664	\$580,400	\$583,182	\$628,998	\$45,816	7.86%
Administrative Technology	\$442,904	\$472,801	\$415,518	\$512,502	\$96,983	23.34%
Custodial	\$1,169,835	\$1,261,556	\$1,253,576	\$1,317,653	\$64,077	5.11%
Custodial OT	\$74,119	\$74,392	\$72,030	\$58,800	-\$13,230	-18.37%
Transportation - Regular	\$11,960	\$13,248	\$12,975	\$14,152	\$1,178	9.08%
Total Expenditures	\$5,036,933	\$5,324,895	\$5,308,245	\$5,545,214	\$236,969	4.46%

Budget by Object - Employee Benefits

Amounts paid by the school district on behalf of employees (not included in gross salary, but in addition to it). Such payments are for the payment of insurance, pension, contractual coursework reimbursements, worker's compensation insurance, and state and local payroll taxes.

Course Reimbursement: Represents collective bargaining requirements.

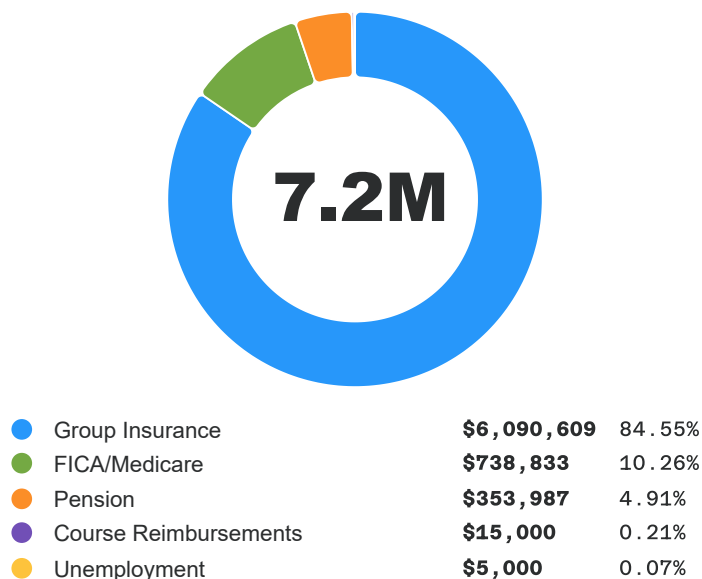
Pension: RSD13 is required to match up to 5% of the employee's contribution into a deferred contribution pension plan for certain employees who are not eligible to participate in the State Teachers Retirement Fund. The budgeted amount represents the District's Actuarial Determined Employer Contribution (ADEC) to the defined benefit pension plan, currently funded at 94%.

Health Insurance: Represents 14% anticipated health insurance renewal in the State Partnership Plan. The district is in a group with Durham and Middlefield and is actively seeking mitigation strategies. This account also includes the district's liability for worker compensation insurance.

FICA: Represents federal obligation to match employee social security and medicare contributions.

Unemployment: Represents the district's potential liability for staff reduction or turnover.

Employee Benefits by Object



Employee Benefits by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Course Reimbursements	\$9,514	\$17,380	\$15,000	\$15,000	-	-
Group Insurance	\$5,510,235	\$5,626,975	\$6,003,307	\$6,090,609	\$87,302	1.45%
FICA/Medicare	\$677,280	\$719,086	\$733,021	\$738,833	\$5,812	0.79%
Pension	\$342,252	\$345,062	\$352,540	\$353,987	\$1,447	0.41%
Unemployment	\$450	\$3,545	\$10,000	\$5,000	-\$5,000	-50.00%
Total Expenditures	\$6,539,730	\$6,712,048	\$7,113,868	\$7,203,429	\$89,561	1.26%



Budget By Object - Purchased Services

Purchased Services - Professional: Represents the district's legal, audit, security and technology support.

Purchased Services - Educational: Represents the cost of district-wide OT, PT, homebound tutors, district health official, and highly specialized consultation services.

Purchased Services - Technical: Represents the cost of:

- Actuarial services related to GASB disclosures
- Maintenance contracts for specialized work for service to equipment such as fire alarm testing, boiler maintenance and cleaning, elevator, hearing equipment maintenance, emergency lighting, equipment warranties, and pest control.
- Telephone/VOIP
- Annual Support Contract for Powerschool

Professional Development - Represents professional learning opportunities focusing on developing capacity throughout the district in instructional practices, wellness, equity, and curriculum. Allows staff to attend high-quality conferences as well as provide expertise and training from content specialists.



Purchased Services by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	\$124	\$515	\$3,135	\$3,135	-	-
Language Arts	-	\$120	\$2,945	-	-\$2,945	-100.00%
Health Education	\$6,250	\$2,500	\$8,075	\$6,000	-\$2,075	-25.70%
Music	\$1,835	\$2,080	\$3,843	\$4,880	\$1,037	26.99%
Reading	\$4,470	-	-	-	-	-
Science	\$16,708	\$17,801	\$20,145	\$21,160	\$1,015	5.04%
Student Activities	\$14,071	\$8,557	\$17,863	\$16,010	-\$1,853	-10.37%
Athletics	\$45,478	\$14,178	\$14,283	\$18,348	\$4,065	28.46%
Football	\$14,141	\$12,860	\$11,625	\$13,913	\$2,288	19.68%
Volleyball	\$4,654	\$5,341	\$5,104	\$5,546	\$441	8.65%
Unified Sports	-	\$1,400	-	\$2,950	\$2,950	-
Baseball	\$3,825	\$4,332	\$4,015	\$4,236	\$221	5.50%
Cheerleading	\$875	-	\$808	\$850	\$43	5.26%
Cross Country	\$182	\$480	\$342	\$389	\$47	13.60%
Basketball Men	\$13,949	\$17,066	\$15,882	\$16,141	\$259	1.63%
Basketball Women	\$11,311	\$17,542	\$13,913	\$13,121	-\$792	-5.69%
Outdoor Track	\$3,468	\$6,407	\$2,565	\$3,287	\$722	28.15%
Soccer Men	\$3,193	\$5,564	\$6,000	\$7,123	\$1,123	18.71%
Softball	\$2,808	\$2,872	\$4,019	\$4,019	\$1	0.01%
Soccer Women	\$3,617	\$7,061	\$5,858	\$7,123	\$1,265	21.60%
Enrichment	-	-	\$1,900	-	-\$1,900	-100.00%
Preschool	-	\$6,884	\$3,719	\$3,915	\$196	5.26%
Homebound	\$3,390	\$1,760	\$5,700	-	-\$5,700	-100.00%
Student Services Administration	\$17,015	\$3,000	\$17,499	\$23,405	\$5,906	33.75%
Guidance	-	-	\$2,185	\$1,925	-\$260	-11.90%
Health Services	\$8,000	\$40,090	\$20,000	\$20,000	-	-
Psychological Services	\$21,325	\$11,388	\$36,689	\$39,000	\$2,311	6.30%
Speech Services	\$46,838	\$9,823	\$128,606	\$35,900	-\$92,706	-72.09%
OT & PT Services	\$86,943	\$107,247	\$112,675	\$124,194	\$11,519	10.22%
In-service	\$17,364	\$38,250	\$46,980	\$70,000	\$23,020	49.00%
Curriculum/Professio nal Development	\$31,839	\$53,322	\$76,096	\$94,570	\$18,474	24.28%
Consortium	-	\$5,000	\$5,000	\$5,000	-	-
Legal	\$139,655	\$194,932	\$155,000	\$155,000	-	-
Audit	\$67,961	\$72,561	\$75,000	\$67,000	-\$8,000	-10.67%
Administration	\$642	\$20,687	\$18,734	\$23,184	\$4,450	23.75%
Central Office	\$107,486	\$74,352	\$86,125	\$69,300	-\$16,825	-19.54%
Debt Service	-	\$3,000	\$1,800	\$3,000	\$1,200	66.67%
Administrative Technology	\$14,799	\$22,320	\$60,940	\$43,650	-\$17,290	-28.37%
Buildings	\$274,083	\$226,248	\$218,187	\$284,231	\$66,045	30.27%
Grounds	\$19,081	\$13,650	\$72,633	\$72,795	\$163	0.22%
Security	\$145,272	\$150,517	\$151,200	\$168,000	\$16,800	11.11%
Total Expenditures	\$1,152,650	\$1,181,708	\$1,437,086	\$1,452,298	\$15,212	1.06%

Budget By Object - Maintenance, Repair, and Lease Services

Leases: Represents district leases pertaining to technology, transportation, energy savings, vehicles, and assistive audiological equipment.

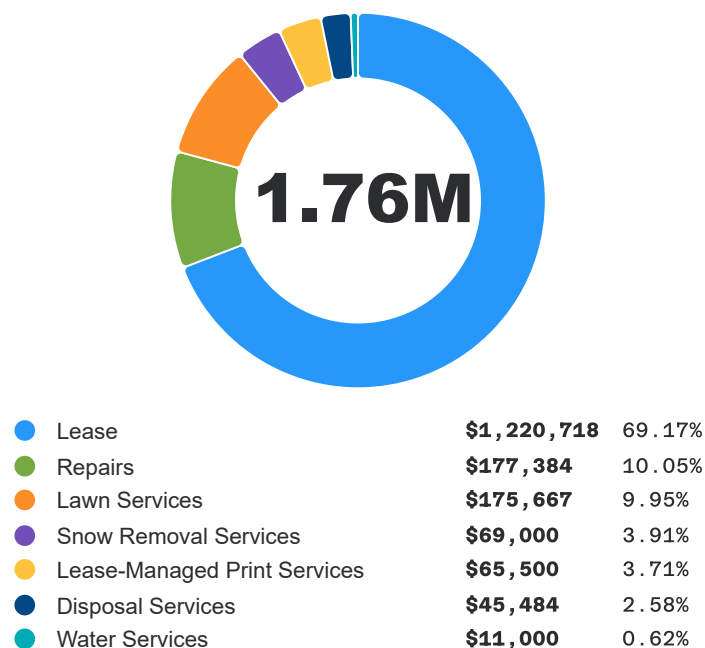
Disposal Services, Snow Removal, Lawn Care, and Repairs: Represents routine costs associated with operating and maintaining facilities and grounds *district-wide*.

Lease Managed Print Services: Represents service and maintenance costs associated with the district's copiers.

Water Service: Represents the cost of city water for CRHS and Strong.

Expenditures by Object

Maintenance, Repair and Leases by Object



Maintenance, Repair and Leases by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Water Services	\$9,811	\$9,658	\$11,000	\$11,000	-	-
Disposal Services	\$41,661	\$37,740	\$47,984	\$45,484	-\$2,500	-5.21%
Snow Removal Services	\$21,733	\$21,998	\$74,500	\$69,000	-\$5,500	-7.38%
Lawn Services	\$122,344	\$122,344	\$161,667	\$175,667	\$14,000	8.66%
Repairs	\$147,682	\$59,784	\$217,565	\$177,384	-\$40,181	-18.47%
Lease-Managed Print Services	\$57,362	\$60,814	\$69,000	\$65,500	-\$3,500	-5.07%
Lease	\$890,101	\$1,164,831	\$1,209,434	\$1,220,718	\$11,284	0.93%
Total Expenditures	\$1,290,695	\$1,477,170	\$1,791,150	\$1,764,753	-\$26,397	-1.47%



Maintenance, Repair and Leases by Function

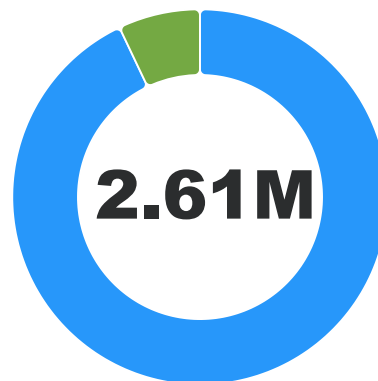
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Art	\$680	\$679	\$800	\$578	-\$222	-27.75%
Family Consumer Science	-	-	\$250	-	-\$250	-100.00%
Technology Education	\$1,886	\$2,051	\$2,385	\$1,499	-\$886	-37.14%
Music	\$3,698	\$2,034	\$2,680	\$3,428	\$748	27.92%
Physical Education	\$150	-	\$600	-	-\$600	-100.00%
Science	\$635	-	\$1,400	\$1,084	-\$316	-22.59%
Student Services Administration	\$10,640	\$58	\$30,000	\$20,000	-\$10,000	-33.33%
Health Services	\$600	\$450	\$500	\$361	-\$139	-27.75%
Media	-	\$189	\$300	\$217	-\$83	-27.75%
Administration	\$126,669	\$162,250	\$149,176	\$161,682	\$12,506	8.38%
Central Office	\$262,660	\$256,645	\$253,707	\$258,864	\$5,157	2.03%
Managed Print Services	\$57,362	\$60,814	\$69,000	\$65,500	-\$3,500	-5.07%
Buildings	\$404,310	\$314,030	\$494,384	\$467,983	-\$26,400	-5.34%
Grounds	\$148,670	\$150,466	\$253,491	\$254,290	\$799	0.32%
Equipment	\$7,785	\$15,104	\$18,577	\$17,616	-\$961	-5.17%
Transportation - Regular	\$174,965	\$399,400	\$399,120	\$399,120	-	-
Transportation - Special ED	\$74,985	\$99,500	\$99,780	\$99,780	-	-
Food Services	\$15,000	\$13,500	\$15,000	\$12,750	-\$2,250	-15.00%
Total Expenditures	\$1,290,695	\$1,477,170	\$1,791,150	\$1,764,753	-\$26,397	-1.47%

Budget By Object - Transportation Services

Transportation - Daily: Represents the district's daily cost to transport students both in the district and outside the district, including Vo-Ag and magnet school transportation.

Transportation - Other: Represents transportation for athletic events and school field trips.

Transportation by Object



● Transportation - Daily	\$2,428,265	92.95%
● Transportation - Other	\$184,266	7.05%

Transportation by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Transportation - Daily	\$1,870,882	\$2,381,722	\$2,735,292	\$2,428,265	-\$307,027	-11.22%
Transportation - Other	\$224,466	\$135,376	\$165,595	\$184,266	\$18,672	11.28%
Total Expenditures	\$2,095,348	\$2,517,098	\$2,900,887	\$2,612,532	-\$288,355	-9.94%

Transportation by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Music	\$3,675	\$1,295	\$2,135	\$2,505	\$370	17.33%
Athletics	\$12,389	\$15,165	\$21,510	\$22,293	\$782	3.64%
Football	\$5,522	\$7,077	\$6,723	\$8,042	\$1,319	19.62%
Golf	\$4,127	\$3,869	\$4,748	\$3,341	-\$1,408	-29.64%
Volleyball	\$2,776	\$4,137	\$5,422	\$5,401	-\$21	-0.38%
Unified Sports	\$3,712	\$4,261	\$2,835	\$4,657	\$1,822	64.29%
Baseball	\$5,888	\$4,954	\$6,230	\$7,276	\$1,046	16.78%
Cheerleading	\$3,199	\$2,776	\$5,420	\$4,601	-\$819	-15.11%
Cross Country	\$1,467	\$3,792	\$3,880	\$4,801	\$921	23.74%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Indoor Track	\$5,756	\$7,518	\$8,019	\$9,602	\$1,583	19.74%
Basketball Men	\$5,721	\$5,770	\$6,028	\$7,042	\$1,014	16.82%
Basketball Women	\$5,349	\$3,774	\$5,944	\$5,601	-\$343	-5.76%
Outdoor Track	\$12,910	\$9,455	\$11,779	\$10,522	-\$1,257	-10.68%
Soccer Men	\$2,832	\$5,933	\$5,215	\$6,882	\$1,666	31.95%
Softball	\$4,899	\$5,761	\$5,791	\$6,642	\$851	14.70%
Soccer Women	\$3,670	\$5,347	\$5,215	\$6,882	\$1,666	31.95%
Tennis Men	-	\$868	\$200	\$5,241	\$5,041	2,520.66%
Tennis Women	\$2,140	\$868	\$2,105	\$5,241	\$3,136	148.96%
Enrichment	\$505	-	\$700	\$750	\$50	7.14%
Outdoor/Science Education	\$7,281	\$2,227	\$4,640	\$4,645	\$5	0.11%
Magnet School Tuition	\$53,227	\$62,590	\$65,720	\$41,708	-\$24,013	-36.54%
Preschool	\$80,792	\$64,108	\$51,892	\$63,093	\$11,201	21.58%
Administration	\$10,748	\$25,165	\$21,810	\$21,560	-\$250	-1.15%
Transportation - Regular	\$888,737	\$937,941	\$1,175,419	\$911,675	-\$263,744	-22.44%
Transportation - Special ED	\$768,048	\$1,027,974	\$1,174,337	\$1,135,251	-\$39,086	-3.33%
Transportation - Vocational	\$167,945	\$163,303	\$155,069	\$160,678	\$5,610	3.62%
Transportation - Guidance	\$754	-	-	-	-	-
Transportation - IDS	\$442	-	\$500	\$5,000	\$4,500	900.00%
Propane Buses	\$30,839	\$141,172	\$141,600	\$141,600	-	-
Total Expenditures	\$2,095,348	\$2,517,098	\$2,900,887	\$2,612,532	-\$288,355	-9.94%

Budget By Object - Communications, Insurance, and Travel

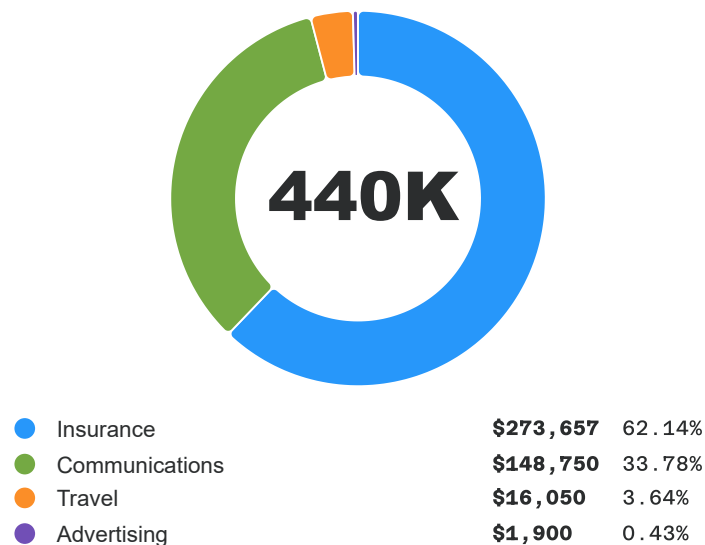
Insurance: Represents the cost of general liability, automobile, property, cyber, and student insurance.

Communications: Represents the costs associated with various forms of communication including, data, phone, cable, security, and cellular service districtwide. Also included are costs associated with district mailings and postage.

Travel: Represents travel costs for employees between buildings and to off-site venues for professional meetings or conferences.

Advertising: Represents costs required to post bidding, employment opportunities, and other items in local newspapers.

Communications, Insurance and Travel by Object



Communication, Insurance and Travel by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Insurance	\$229,363	\$232,512	\$301,464	\$273,657	-\$27,807	-9.22%
Communications	\$133,496	\$135,752	\$141,825	\$148,750	\$6,925	4.88%
Advertising	\$1,663	\$1,040	\$2,500	\$1,900	-\$600	-24.00%
Travel	\$9,336	\$11,053	\$20,360	\$16,050	-\$4,310	-21.17%
Total Expenditures	\$373,857	\$380,357	\$466,149	\$440,357	-\$25,792	-5.53%

Expenditures by School Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	-	\$299	\$250	\$500	\$250	100.00%
Athletics	\$805	\$995	\$1,000	\$500	-\$500	-50.00%
Student Services Administration	\$945	\$2,376	\$6,450	\$5,700	-\$750	-11.63%
Guidance	\$730	\$617	\$1,000	\$900	-\$100	-10.00%
Health Services	-\$366	-	\$150	\$100	-\$50	-33.33%
Curriculum/Professional Development	\$1,652	\$1,069	\$2,950	\$2,450	-\$500	-16.95%
Administration	\$1,711	\$2,952	\$4,410	\$3,300	-\$1,110	-25.17%
Central Office	\$8,612	\$12,243	\$9,400	\$14,100	\$4,700	50.00%
Postage	\$5,865	\$5,670	\$9,125	\$6,400	-\$2,725	-29.86%
Administrative Technology	\$1,341	\$1,078	\$2,450	\$1,750	-\$700	-28.57%
Buildings	\$352,563	\$353,056	\$428,964	\$404,657	-\$24,307	-5.67%
Total Expenditures	\$373,857	\$380,357	\$466,149	\$440,357	-\$25,792	-5.53%

Budget By Object - Tuition

Tuition Special Education: Represents tuition for students whose needs require highly specialized programming outside the district.

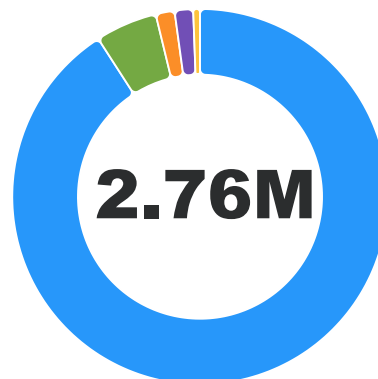
In the Connecticut Education Financial System (EFS), special education tuition expenditures are categorized using specific object codes to ensure accurate financial reporting. The distinction between the Special Education Tuition and SPED- Public lines is based on the type of institution providing the educational services.

Adult Education: Represents services including GED, basic skills, ESL, and a credit diploma program facilitated by Middletown Adult Education.

Magnet School Tuition: Represents costs associated with district students attending various magnet schools at a fixed cost to the district. Current student enrollment is used for budgeting.

Vo-Ag: Represents tuition for students to attend Middletown and Lyman Hall Vocational Agricultural School programs.

Tuition by Function



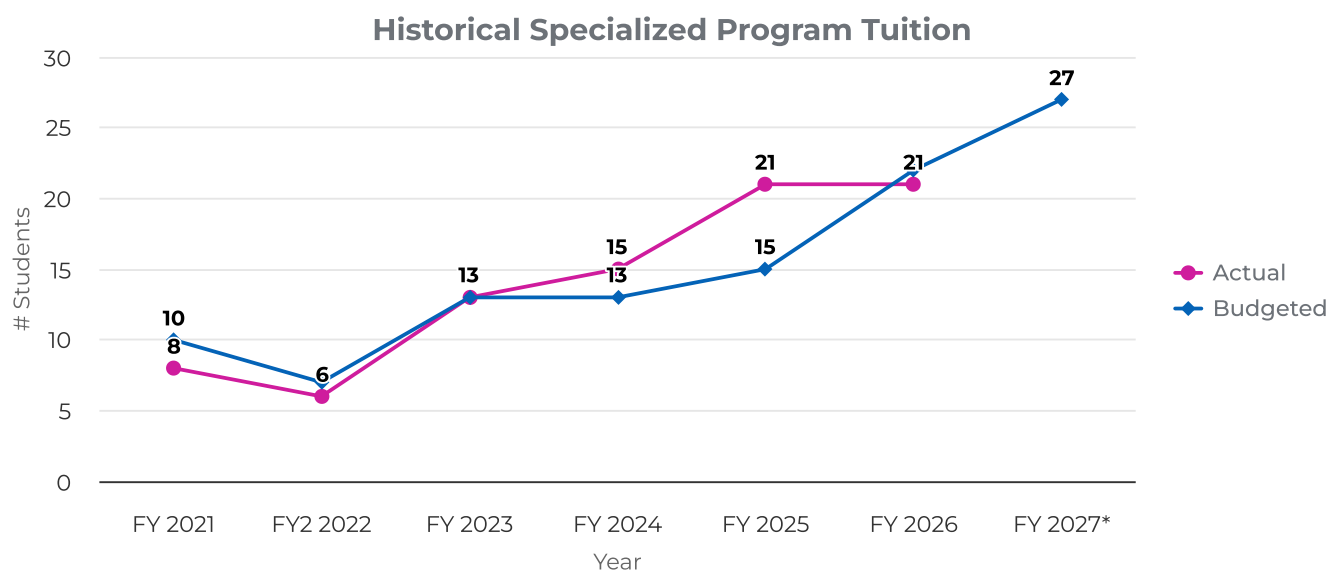
Tuition Special Education	\$2,511,431	90.90%
Tuition - SPED - Public	\$146,775	5.31%
Magnet School Tuition	\$44,756	1.62%
Adult Education	\$44,000	1.59%
VOAG	\$16,000	0.58%

Tuition by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Magnet School Tuition	\$39,672	\$42,260	\$34,800	\$44,756	\$9,956	28.61%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Adult Education	\$43,260	\$43,260	\$44,000	\$44,000	-	-
Magnet - Sound School	\$20,469	\$7,916	\$4,200	-	-\$4,200	-100.00%
Tuition Special Education	\$1,065,093	\$1,742,859	\$1,826,465	\$2,511,431	\$684,965	37.50%
VOAG	\$54,584	\$27,700	\$12,000	\$16,000	\$4,000	33.33%
Tuition - SPED - Public	\$252,025	\$187,067	\$111,928	\$146,775	\$34,847	31.13%
Total Expenditures	\$1,475,103	\$2,051,062	\$2,033,393	\$2,762,962	\$729,568	35.88%

- Includes tuition for 6 RSD 13 students to attend Middlesex Transition Academy



Budget By Object - Supplies

Represents consumable supplies used in the normal operations of school including classroom, athletic, office, and health. Supplies for ongoing building maintenance are also included.

Supplies by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	\$423	\$51	\$338	-	-\$337	-100.00%
Art	\$10,471	\$9,598	\$12,247	\$9,469	-\$2,778	-22.68%
Business Education	\$350	\$1,298	\$1,339	\$2,345	\$1,006	75.11%
Language Arts	\$9,182	\$7,730	\$7,844	\$6,930	-\$913	-11.64%
Health Education	\$8,730	\$9,003	\$19,805	\$11,986	-\$7,818	-39.48%
Foreign Language	\$1,849	\$1,651	\$1,894	\$2,534	\$640	33.81%
General Instruction	\$13,280	\$11,930	\$18,141	\$18,933	\$792	4.36%
Family Consumer Science	\$9,253	\$13,011	\$12,245	\$9,428	-\$2,817	-23.00%
Technology Education	\$17,957	\$14,027	\$17,314	\$17,249	-\$65	-0.38%
Math	\$8,985	\$7,243	\$15,833	\$8,822	-\$7,011	-44.28%
Music	\$7,473	\$3,466	\$6,457	\$5,008	-\$1,448	-22.43%
Physical Education	\$8,046	\$3,808	\$5,584	\$4,006	-\$1,578	-28.25%
Reading	\$1,678	\$975	\$576	\$451	-\$125	-21.70%
Science	\$17,942	\$13,719	\$16,799	\$13,656	-\$3,144	-18.71%
Social Studies	\$5,716	\$3,121	\$5,088	\$3,542	-\$1,546	-30.38%
Student Activities	\$21,773	\$14,883	\$30,971	\$22,310	-\$8,661	-27.96%
Athletics	\$12,569	\$10,433	\$14,112	\$10,950	-\$3,162	-22.41%
Football	\$9,276	\$8,815	\$12,856	\$7,791	-\$5,065	-39.40%
Golf	\$1,003	\$1,209	\$1,046	\$880	-\$166	-15.85%
Volleyball	\$3,796	\$623	\$1,148	\$1,089	-\$59	-5.11%
Unified Sports	\$2,130	\$3,398	\$4,583	\$3,492	-\$1,091	-23.81%
Baseball	\$2,514	\$2,162	\$11,003	\$2,103	-\$8,900	-80.89%
Cheerleading	\$861	\$615	\$1,240	\$1,020	-\$220	-17.74%
Cross Country	\$727	\$2,543	\$486	\$390	-\$96	-19.72%
Indoor Track	\$640	\$6,123	\$1,267	\$1,000	-\$267	-21.09%
Basketball Men	\$887	\$937	\$1,281	\$5,029	\$3,749	292.70%
Basketball Women	\$928	\$291	\$1,188	\$5,029	\$3,841	323.34%
Outdoor Track	\$611	\$5,955	\$1,021	\$1,443	\$422	41.37%
Soccer Men	\$1,051	\$923	\$1,374	\$819	-\$556	-40.44%
Softball	\$4,887	\$806	\$1,557	\$1,344	-\$213	-13.69%
Soccer Women	\$1,092	\$451	\$1,515	\$842	-\$673	-44.43%
Tennis Men	\$680	\$682	\$1,229	\$1,054	-\$174	-14.19%
Tennis Women	\$796	\$796	\$1,471	\$1,213	-\$258	-17.51%
Enrichment	\$3,721	\$10,772	\$6,431	\$4,949	-\$1,482	-23.05%
Coaches	\$1,133	\$695	\$1,612	\$1,228	-\$384	-23.82%
Special Education	\$10,077	\$12,291	\$16,483	\$12,786	-\$3,697	-22.43%
Preschool	\$1,750	\$787	\$1,859	\$1,825	-\$33	-1.80%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Homebound	-	-	\$126	-	-\$126	-100.00%
Student Services Administration	\$455	\$599	\$1,350	\$1,350	-	-
Social Work	\$175	\$175	\$315	\$145	-\$170	-54.13%
Guidance	\$6,369	\$1,484	\$3,825	\$3,540	-\$285	-7.44%
Health Services	\$3,600	\$9,521	\$13,892	\$15,136	\$1,245	8.96%
Psychological Services	\$5,709	\$6,624	\$5,646	\$3,828	-\$1,818	-32.19%
Speech Services	\$1,155	\$473	\$305	\$950	\$645	211.30%
Interventionist	\$3,130	\$2,305	\$3,308	\$2,222	-\$1,086	-32.82%
Curriculum/Professio nal Development	\$5,500	\$1,703	\$13,230	\$15,249	\$2,019	15.26%
Library	\$1,789	\$1,711	\$2,925	\$2,152	-\$773	-26.44%
Media	\$3,567	\$2,815	\$5,929	\$5,181	-\$749	-12.63%
Computer Education	-	\$114	\$599	\$100	-\$498	-83.29%
Instructional Technology	\$479	\$376	\$517	\$72	-\$444	-86.01%
Administration	\$59,300	\$46,455	\$59,666	\$40,915	-\$18,751	-31.43%
Central Office	\$7,365	\$13,561	\$10,710	\$9,500	-\$1,210	-11.30%
Administrative Technology	\$8,999	\$13,969	\$20,138	\$18,700	-\$1,437	-7.14%
Buildings	\$95,098	\$93,054	\$116,595	\$95,534	-\$21,061	-18.06%
Grounds	\$6,666	\$14,509	\$47,363	\$37,725	-\$9,637	-20.35%
Security	\$8,476	\$4,500	\$8,640	\$8,160	-\$480	-5.56%
Total Expenditures	\$422,070	\$400,770	\$572,308	\$463,403	-\$108,905	-19.03%

Budget By Object - Supplies - Facilities and Grounds

Electricity: Represents the cost of electricity at all locations.

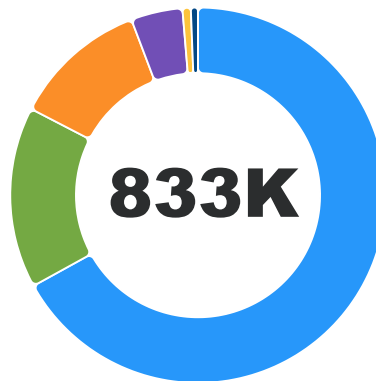
Natural Gas: Represents the cost of natural gas for boilers.

Heating Fuel: Represents the cost of heating oil budgeted at \$2.76 per gallon. The district participates in a consortium.

Gasoline: Represents the cost of gasoline for district vans and vans used by Dattco for specialized transportation. Gasoline is budgeted at \$3.00 per gallon.

Bottled Gas: Represents the cost of gas used in the cafeteria program.

Supplies - Facilities and Grounds by Object



Electricity	\$558,000	66.99%
Natural Gas	\$130,000	15.61%
Fuel Oil	\$96,850	11.63%
Gasoline- Special ED- Dattco	\$37,000	4.44%
Gasoline	\$6,000	0.72%
Bottled Gas	\$5,100	0.61%

Supplies - Facilities and Grounds by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Natural Gas	\$74,633	\$73,072	\$130,000	\$130,000	-	-
Electricity	\$430,353	\$490,039	\$516,500	\$558,000	\$41,500	8.03%
Bottled Gas	\$4,098	\$3,593	\$5,100	\$5,100	-	-
Fuel Oil	\$123,562	\$102,403	\$95,233	\$96,850	\$1,618	1.70%
Gasoline	\$5,069	\$6,324	\$6,000	\$6,000	-	-
Gasoline- Special ED- Dattco	\$29,004	\$35,732	\$31,000	\$37,000	\$6,000	19.35%
Total Expenditures	\$666,719	\$711,162	\$783,833	\$832,950	\$49,118	6.27%



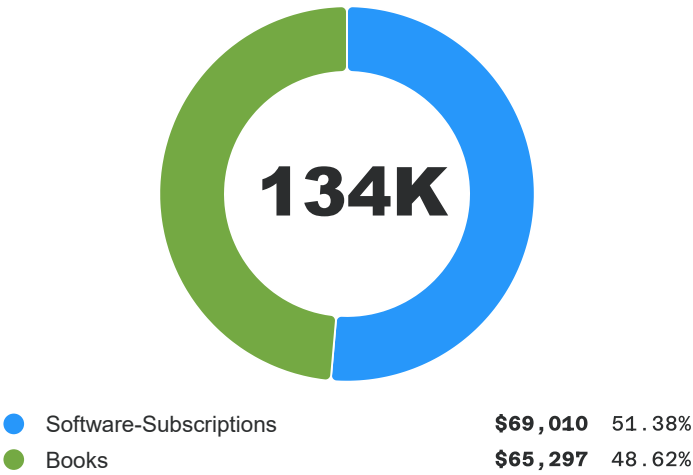
Budget By Object - Textbooks and Subscriptions

Books: Represents the cost of books used at the school level to support instructional programs, along with books for the library, including periodicals and reference books. Also included are printed resource materials for teachers.

Subscriptions: Represents the cost of yearly printed and electronic reference materials, as well as electronic subscriptions to content-based applications and programs.

Expenditures by Object

Books and Subscriptions by Object



Books and Subscriptions by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Books	\$70,802	\$75,757	\$118,339	\$65,297	-\$53,043	-44.82%
Software-Subscriptions	\$7,498	\$44,183	\$73,401	\$69,010	-\$4,391	-5.98%
Total Expenditures	\$78,300	\$119,940	\$191,741	\$134,307	-\$57,434	-29.95%

Books and Subscriptions by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	-	-	\$2,000	\$1,275	-\$725	-36.25%
Art	\$56	\$200	\$375	\$343	-\$32	-8.43%
Business Education	\$1,613	\$415	\$945	-	-\$945	-100.00%
Language Arts	\$14,649	\$35,126	\$40,025	\$23,076	-\$16,949	-42.35%
Health Education	\$1,002	\$401	\$264	\$277	\$13	4.96%
Foreign Language	\$2,263	\$1,985	\$2,970	\$2,632	-\$338	-11.39%
General Instruction	\$430	\$110	\$242	\$204	-\$38	-15.70%
Technology Education	-	-	-	\$1,020	\$1,020	-
Math	\$769	\$966	\$5,710	\$3,273	-\$2,437	-42.69%
Music	\$4,966	\$4,986	\$7,247	\$7,046	-\$201	-2.78%
Reading	\$6,084	\$856	\$1,800	\$850	-\$950	-52.78%
Science	\$4,151	\$1,569	\$15,158	\$1,631	-\$13,527	-89.24%
Social Studies	\$10,697	\$7,589	\$2,050	\$1,321	-\$729	-35.57%
Athletics	-	\$3,334	\$4,602	\$5,800	\$1,198	26.03%
Enrichment	\$399	\$235	\$250	\$213	-\$37	-15.00%
Coaches	\$1,296	\$670	\$1,224	\$561	-\$663	-54.18%
Special Education	\$4,236	\$3,854	\$9,761	\$3,552	-\$6,209	-63.61%
Student Services Administration	\$11	\$49	\$665	\$565	-\$100	-15.00%
Guidance	\$618	\$960	\$1,020	\$561	-\$459	-45.00%
Health Services	\$124	-	\$252	\$214	-\$38	-15.00%
Psychological Services	-	\$90	\$100	\$139	\$39	38.55%
Speech Services	\$475	\$1,174	\$1,654	\$1,359	-\$295	-17.83%
Interventionist	\$871	\$1,284	\$1,725	\$1,326	-\$399	-23.13%
Curriculum/Professio nal Development	\$2,392	\$1,408	\$4,190	\$1,565	-\$2,625	-62.65%
Library	\$13,672	\$11,713	\$19,900	\$12,257	-\$7,643	-38.41%
Computer Education	\$30	\$117	\$102	\$170	\$68	66.67%
Administration	\$7,498	\$40,849	\$66,884	\$62,745	-\$4,139	-6.19%
Central Office	-	-	\$625	\$333	-\$292	-46.80%
Total Expenditures	\$78,300	\$119,940	\$191,741	\$134,307	-\$57,434	-29.95%

Budget By Object - Equipment

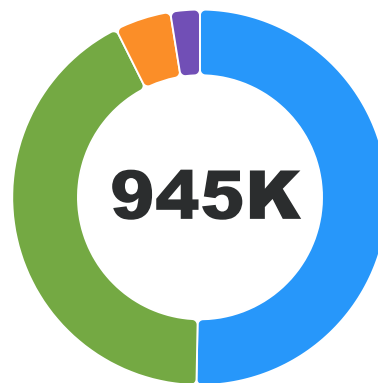
Building (Capital) Reserve: Represents costs associated with capital responsibilities through committed ongoing funding per *Connecticut* General Statutes §10-248a; Section 7 of Public Act 24-45.

Software: Represents the cost of district software licensing for administrative and educational purposes. Copyright laws require that each device has the appropriate license for software installation.

Equipment: Represents the cost of items valued over \$1,000 with a useful life of more than 1 year.

Hardware: Represents the cost of items such as security cameras, iPads, and hard drives.

Equipment by Object



Software	\$475,546	50.31%
Building Reserve	\$400,000	42.31%
Equipment	\$45,811	4.85%
Hardware	\$23,953	2.53%

Equipment by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Building Reserve	\$778,000	\$778,000	\$700,000	\$400,000	-\$300,000	-42.86%
Hardware	\$15,181	\$28,817	\$25,883	\$23,953	-\$1,930	-7.46%
Software	\$452,256	\$436,442	\$521,667	\$475,546	-\$46,121	-8.84%
Equipment	\$60,295	\$43,424	\$31,298	\$45,811	\$14,513	46.37%
Total Expenditures	\$1,305,732	\$1,286,682	\$1,278,848	\$945,310	-\$333,538	-26.08%

Expenditures by School Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Technology Education	\$1,248	\$15,535	\$5,769	\$24,101	\$18,332	317.77%

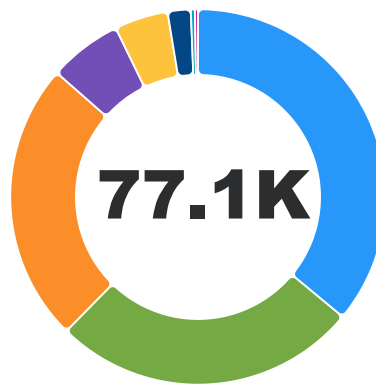
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Music	\$12,204	\$4,579	\$100	\$6,210	\$6,110	6,110.00%
Athletics	\$5,980	\$4,622	\$15,400	\$5,948	-\$9,452	-61.38%
Basketball Men	\$6,795	-	-	-	-	-
Outdoor Track	\$5,775	-	-	-	-	-
Enrichment	-	\$952	\$696	\$967	\$271	38.94%
Special Education	-	-	\$3,817	-	-\$3,817	-100.00%
Curriculum/Professional Development	\$119,559	\$21,201	\$33,875	\$25,475	-\$8,400	-24.80%
Instructional Technology	\$78,397	\$151,707	\$180,419	\$144,535	-\$35,885	-19.89%
Administration	\$3,300	\$3,886	\$1,712	\$3,000	\$1,288	75.23%
Administrative Technology	\$266,429	\$285,376	\$314,260	\$311,575	-\$2,685	-0.85%
Buildings	\$778,000	\$778,000	\$700,000	\$400,000	-\$300,000	-42.86%
Equipment	\$2,197	-	\$5,000	\$5,000	-	-
Security	\$8,442	\$6,947	\$17,800	\$18,500	\$700	3.93%
Food Services	\$17,407	\$13,879	-	-	-	-
Total Expenditures	\$1,305,732	\$1,286,682	\$1,278,848	\$945,310	-\$333,538	-26.08%



Budget By Object - Dues, Memberships, and Fees

This account covers the cost of professional memberships that RSD13 and/or its employees are affiliated with. Some organizations include the Connecticut Association of School Business Officials (CASBO), the New England Association of Schools and Colleges (NEASC), the Connecticut Association of Boards of Education (CABE), the Connecticut Association of Public School Superintendent's (CAPSS), and various athletic associations.

Dues, Memberships and Fees by Function



Administration	\$27,769	36.02%
Central Office	\$20,300	26.33%
Athletics	\$18,605	24.13%
Buildings	\$4,850	6.29%
Special Education	\$3,568	4.63%
Curriculum/Professional Development	\$1,530	1.98%
Enrichment	\$269	0.35%
ELL	\$200	0.26%

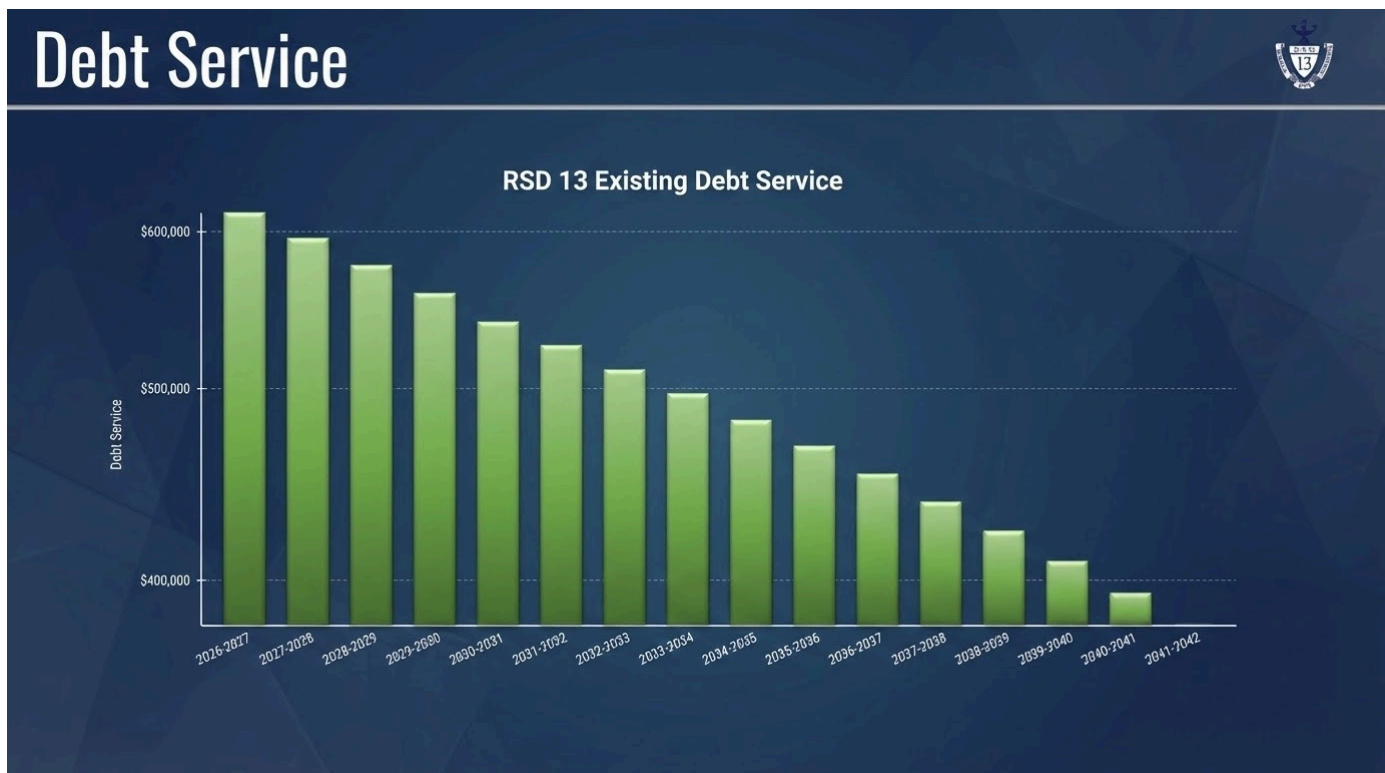
Dues, Memberships and Fees by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	\$85	\$125	\$300	\$200	-\$100	-33.33%
Athletics	\$1,050	\$15,493	\$16,200	\$18,605	\$2,405	14.85%
Enrichment	\$675	\$975	\$229	\$269	\$40	17.47%
Special Education	\$2,394	\$2,035	\$3,705	\$3,568	-\$137	-3.70%
Curriculum/Professional Development	\$1,693	\$1,677	\$4,137	\$1,530	-\$2,607	-63.02%
Administration	\$35,183	\$19,609	\$36,312	\$27,769	-\$8,543	-23.53%
Central Office	\$19,242	\$19,510	\$20,450	\$20,300	-\$150	-0.73%
Buildings	\$1,600	\$1,783	\$3,780	\$4,850	\$1,070	28.31%
Total Expenditures	\$61,921	\$61,207	\$85,113	\$77,091	-\$8,022	-9.43%

Budget By Object - Debt

*Represents the cost of interest and principal of long-term debt (bond) obligations. This budget includes the existing debt service that was paid from the capital reserve account bond proceeds for FY26. The increase is not new debt service, rather the return of existing debt service to the general fund. **This increase does not include Memorial School bond debt service.***

Debt Service refers to the funds required to repay borrowed money, including both principal and interest payments, over a specified period. Debt service is a critical line item in the budget that represents the cost of servicing outstanding debt obligations. The increase is attributed to the debt service being paid from bond premium in the capital reserve last year.

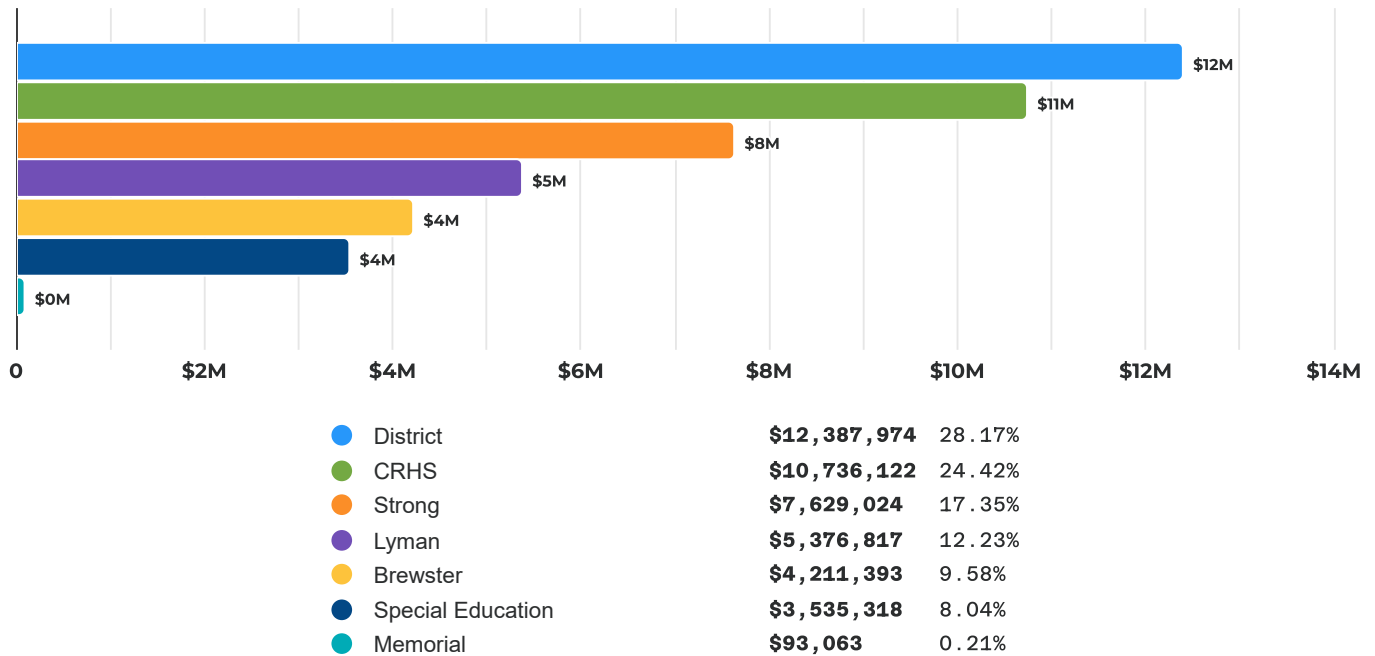


Debt Service by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Principal	\$680,000	-	-	\$365,000	\$365,000	-
Interest	\$321,413	-	-	\$248,200	\$248,200	-
Total Expenditures	\$1,001,413	-	-	\$613,200	\$613,200	-

Budget by Location

Expenditures by Location

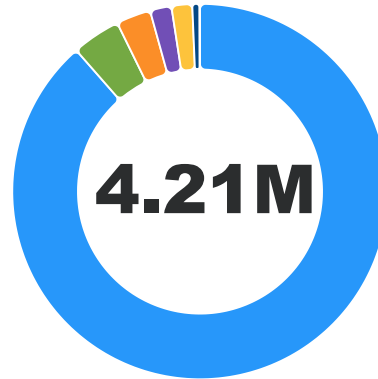


Expenditures by Location

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
District	\$12,265,755	\$11,986,532	\$12,516,586	\$12,387,974	-\$128,612	-1.03%
Brewster	\$4,226,153	\$4,237,337	\$4,200,365	\$4,211,393	\$11,028	0.26%
Special Education	\$2,865,597	\$2,864,528	\$3,269,243	\$3,535,318	\$266,075	8.14%
Memorial	\$3,542,876	\$3,508,734	\$87,868	\$93,063	\$5,195	5.91%
Lyman	\$2,939,172	\$3,629,464	\$5,477,137	\$5,376,817	-\$100,321	-1.83%
Strong	\$5,613,172	\$6,008,360	\$7,611,357	\$7,629,024	\$17,667	0.23%
CRHS	\$7,465,161	\$8,374,259	\$9,379,992	\$10,736,122	\$1,356,130	14.46%
Total Expenditures	\$38,917,884	\$40,609,214	\$42,542,547	\$43,969,710	\$1,427,163	3.35%

Budget Summary by Location - Brewster School PK-1

Brewster School FY27 Budget Expenditures by Object



Salaries	\$3,728,958	88.54%
Supplies	\$176,265	4.19%
Purchased Services	\$125,500	2.98%
Operating Services	\$77,791	1.85%
Facilities and Grounds	\$75,331	1.79%
Capital	\$26,103	0.62%
Dues and Fees	\$1,445	0.03%

Brewster School Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$3,478,817	\$3,555,285	\$3,729,871	\$3,728,958	-\$913	-0.02%
Purchased Services	\$103,226	\$122,525	\$106,697	\$125,500	\$18,803	17.62%
Facilities and Grounds	\$48,234	\$42,350	\$82,550	\$75,331	-\$7,219	-8.74%
Operating Services	\$447,108	\$296,958	\$58,202	\$77,791	\$19,589	33.66%
Supplies	\$145,729	\$161,846	\$194,939	\$176,265	-\$18,674	-9.58%
Capital	\$1,709	\$56,961	\$26,681	\$26,103	-\$578	-2.17%
Dues and Fees	\$1,330	\$1,412	\$1,425	\$1,445	\$20	1.40%
Total Expenditures	\$4,226,153	\$4,237,337	\$4,200,365	\$4,211,393	\$11,028	0.26%

Brewster School Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$2,385,674	\$2,430,485	\$2,535,721	\$2,539,386	\$3,665	0.14%
Salaries - Non-Certified	\$793,052	\$768,195	\$863,418	\$826,341	-\$37,077	-4.29%
Certified Medicaid Reimbursement	\$255,444	\$306,687	\$288,297	\$308,252	\$19,956	6.92%
Non-Cert Medicaid Reimb.	\$44,647	\$49,918	\$42,435	\$54,979	\$12,544	29.56%
Purchased Services - Educational	\$60,597	\$91,611	\$62,467	\$74,500	\$12,033	19.26%
Purchased Services - Technical	\$42,630	\$30,913	\$44,230	\$51,000	\$6,770	15.31%
Lawn Services	\$548	\$625	\$5,500	\$5,500	-	-
Repairs	\$21,196	\$10,459	\$48,814	\$35,230	-\$13,584	-27.83%
Lease-Managed Print Services	\$8,420	\$7,112	\$9,900	\$12,300	\$2,400	24.24%
Lease	\$18,071	\$24,154	\$18,336	\$22,300	\$3,965	21.62%
Transportation - Daily	\$160,100	\$142,814	\$51,892	\$63,093	\$11,201	21.58%
Transportation - Other	\$6,199	\$4,775	\$5,700	\$6,900	\$1,200	21.05%
Communications	\$269	\$200	\$500	\$350	-\$150	-30.00%
Tuition	\$280,476	\$149,090	-	\$7,348	\$7,348	-
Travel	\$63	\$79	\$110	\$100	-\$10	-9.09%
Supplies	\$49,840	\$46,437	\$72,390	\$60,679	-\$11,711	-16.18%
Electricity	\$54,609	\$66,007	\$63,000	\$67,000	\$4,000	6.35%
Bottled Gas	\$434	\$873	\$800	\$800	-	-
Fuel Oil	\$28,122	\$28,071	\$32,490	\$33,120	\$630	1.94%
Books	\$12,724	\$14,805	\$16,880	\$4,193	-\$12,687	-75.16%
Software-Subscriptions	-	\$5,653	\$9,379	\$10,473	\$1,094	11.66%
Hardware	-	\$15,775	\$5,500	\$3,570	-\$1,930	-35.09%
Software	\$1,709	\$26,341	\$21,181	\$22,533	\$1,352	6.38%
Equipment	-	\$14,845	-	-	-	-
Dues, Memberships, Fees	\$1,330	\$1,412	\$1,425	\$1,445	\$20	1.40%
Total Expenditures	\$4,226,153	\$4,237,337	\$4,200,365	\$4,211,393	\$11,028	0.26%

Brewster School Expenditures by School Function

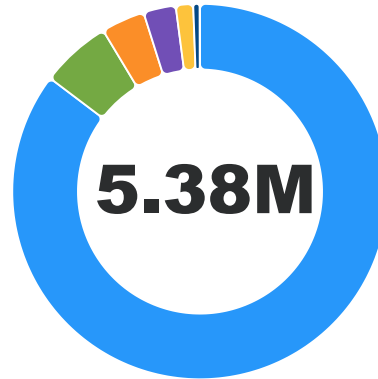
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Elementary Instruction	\$1,131,939	\$1,193,634	\$1,123,509	\$1,083,564	-\$39,945	-3.56%
Art	\$70,595	\$74,982	\$86,628	\$82,331	-\$4,297	-4.96%
Language Arts	\$473	\$7,921	\$10,070	\$513	-\$9,557	-94.91%
Health Education	\$277	-	\$135	-	-\$135	-100.00%
General Instruction	\$61,172	\$4,361	\$8,283	\$8,077	-\$206	-2.48%
Math	\$1,246	\$724	\$450	\$275	-\$175	-38.89%
Music	\$79,990	\$79,638	\$101,388	\$106,368	\$4,980	4.91%
Physical Education	\$107,883	\$109,399	\$110,817	\$116,710	\$5,894	5.32%
Reading	\$33,894	\$22,937	\$31,777	\$32,987	\$1,210	3.81%
Science	\$8,889	\$11,931	\$12,013	\$12,536	\$523	4.35%
Social Studies	\$2,570	\$2,606	\$901	\$455	-\$445	-49.47%
Student Activities	\$4,480	\$4,869	\$9,868	\$5,600	-\$4,268	-43.25%
STEAM	\$61,360	\$83,266	\$84,089	\$95,655	\$11,566	13.75%
Outdoor/Science Education	\$4,383	\$1,537	\$1,900	\$2,500	\$600	31.58%
Magnet School Tuition	-	\$3,361	-	\$7,348	\$7,348	-
Coaches	\$101,797	\$107,596	\$108,941	\$111,613	\$2,672	2.45%
Special Education	\$282,474	\$344,217	\$386,291	\$394,243	\$7,952	2.06%
Preschool	\$315,677	\$312,542	\$304,914	\$310,369	\$5,454	1.79%
Tuition Special Education	\$280,476	\$145,729	-	-	-	-
Student Services Administration	\$600	-	-	\$1,310	\$1,310	-
Social Work	\$40,484	\$44,419	\$44,946	\$44,453	-\$493	-1.10%
Health Services	\$66,780	\$80,551	\$72,802	\$77,878	\$5,076	6.97%
Psychological Services	\$82,391	\$88,083	\$94,467	\$101,552	\$7,086	7.50%
Speech Services	\$138,631	\$179,744	\$163,993	\$178,335	\$14,342	8.75%
OT & PT Services	\$90,584	\$83,890	\$69,757	\$91,609	\$21,852	31.33%
Interventionist	\$271,515	\$230,963	\$336,122	\$297,692	-\$38,430	-11.43%
Library	\$84,638	\$93,617	\$95,280	\$120,118	\$24,838	26.07%
Media	\$698	\$554	\$2,205	\$1,200	-\$1,005	-45.58%
Computer Education	\$30	\$114	\$599	\$228	-\$371	-61.99%
ABA	\$210,007	\$164,244	\$222,035	\$152,651	-\$69,384	-31.25%
Instructional Technology	\$1,709	\$42,116	\$26,681	\$26,103	-\$578	-2.17%
Administrative Assistants	\$105,199	\$103,639	\$104,675	\$114,499	\$9,823	9.38%
Administration	\$189,937	\$206,418	\$207,551	\$217,979	\$10,428	5.02%
Managed Print Services	\$8,420	\$7,112	\$9,900	\$12,300	\$2,400	24.24%
Postage	\$341	\$200	\$500	\$350	-\$150	-30.00%
Custodial	\$141,330	\$143,538	\$134,192	\$173,149	\$38,957	29.03%
Custodial OT	\$4,382	\$5,920	\$5,880	\$5,800	-\$80	-1.36%
Buildings	\$156,834	\$150,938	\$196,556	\$197,754	\$1,197	0.61%
Grounds	\$944	\$4,204	\$26,450	\$20,891	-\$5,559	-21.02%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Transportation - Regular	\$1,816	\$3,238	\$3,800	\$4,400	\$600	15.79%
Transportation - Special ED	\$79,308	\$78,706	-	-	-	-
Food Services	-	\$13,879	-	-	-	-
Total Expenditures	\$4,226,153	\$4,237,337	\$4,200,365	\$4,211,393	\$11,028	0.26%



Budget Summary by Location - Lyman School Grades 2-4

John Lyman School FY27 Budget Expenditures by Object



Salaries	\$4,586,553	85.30%
Operating Services	\$327,054	6.08%
Supplies	\$202,104	3.76%
Purchased Services	\$149,254	2.78%
Facilities and Grounds	\$80,733	1.50%
Capital	\$30,005	0.56%
Dues and Fees	\$1,114	0.02%

John Lyman School Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$2,698,932	\$2,999,826	\$4,422,488	\$4,586,553	\$164,065	3.71%
Purchased Services	\$75,211	\$96,996	\$128,439	\$149,254	\$20,815	16.21%
Facilities and Grounds	\$36,281	\$41,732	\$86,136	\$80,733	-\$5,404	-6.27%
Operating Services	\$3,089	\$315,686	\$572,333	\$327,054	-\$245,278	-42.86%
Supplies	\$122,910	\$142,841	\$223,141	\$202,104	-\$21,037	-9.43%
Capital	\$2,012	\$31,881	\$42,708	\$30,005	-\$12,703	-29.74%
Dues and Fees	\$736	\$501	\$1,893	\$1,114	-\$779	-41.15%
Total Expenditures	\$2,939,172	\$3,629,464	\$5,477,137	\$5,376,817	-\$100,321	-1.83%

John Lyman School Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$1,998,584	\$2,181,973	\$3,216,151	\$3,392,107	\$175,957	5.47%
Salaries - Non-Certified	\$477,684	\$588,510	\$848,242	\$892,314	\$44,072	5.20%
Certified Medicaid Reimbursement	\$222,664	\$229,343	\$358,095	\$302,132	-\$55,963	-15.63%
Purchased Services - Educational	\$32,096	\$67,262	\$79,658	\$92,829	\$13,172	16.54%
Purchased Services - Professional	\$150	-	\$6,728	\$7,500	\$773	11.48%
Purchased Services - Technical	\$42,965	\$29,735	\$42,054	\$48,925	\$6,871	16.34%
Lawn Services	\$770	\$625	\$5,500	\$5,500	-	-
Repairs	\$10,941	\$10,197	\$38,264	\$31,062	-\$7,202	-18.82%
Lease-Managed Print Services	\$7,348	\$7,782	\$16,050	\$13,800	-\$2,250	-14.02%
Lease	\$17,222	\$23,128	\$26,322	\$30,371	\$4,049	15.38%
Transportation - Daily	-	\$73,843	\$157,729	\$157,479	-\$249	-0.16%
Transportation - Other	\$2,711	\$2,674	\$9,985	\$9,325	-\$660	-6.61%
Communications	\$378	\$350	\$1,500	\$400	-\$1,100	-73.33%
Tuition	-	\$238,819	\$402,919	\$159,650	-\$243,269	-60.38%
Travel	-	-	\$200	\$200	-	-
Supplies	\$37,497	\$30,786	\$78,741	\$71,053	-\$7,688	-9.76%
Electricity	\$57,434	\$70,325	\$75,000	\$75,000	-	-
Bottled Gas	\$589	\$582	\$700	\$700	-	-
Fuel Oil	\$19,440	\$19,909	\$24,500	\$24,840	\$340	1.39%
Books	\$7,951	\$15,527	\$27,780	\$18,439	-\$9,341	-33.62%
Software-Subscriptions	-	\$5,712	\$16,420	\$12,071	-\$4,349	-26.49%
Hardware	-	\$2,395	-	-	-	-
Software	\$2,012	\$27,916	\$41,658	\$30,005	-\$11,653	-27.97%
Equipment	-	\$1,570	\$1,050	-	-\$1,050	-100.00%
Dues, Memberships, Fees	\$736	\$501	\$1,893	\$1,114	-\$779	-41.15%
Total Expenditures	\$2,939,172	\$3,629,464	\$5,477,137	\$5,376,817	-\$100,321	-1.83%

John Lyman School Expenditures by School Function

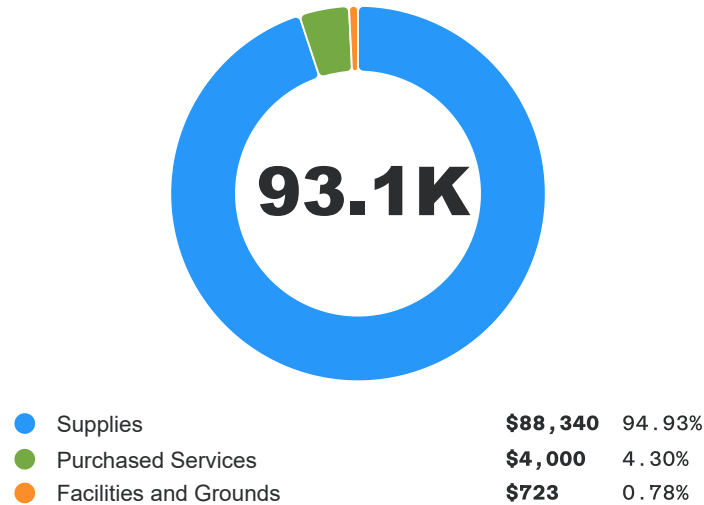
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Elementary Instruction	\$973,545	\$1,093,300	\$1,497,366	\$1,601,946	\$104,580	6.98%
Art	\$54,769	\$57,764	\$62,131	\$107,284	\$45,153	72.67%
Language Arts	\$4,391	\$12,455	\$21,618	\$16,485	-\$5,133	-23.74%
Health Education	\$598	-	\$633	\$300	-\$333	-52.61%
General Instruction	\$34,518	\$3,479	\$6,953	\$7,500	\$547	7.86%
Math	\$1,722	\$1,262	\$2,448	\$2,703	\$255	10.42%
Music	\$88,851	\$26,979	\$122,437	\$129,235	\$6,797	5.55%
Physical Education	\$102,322	\$94,016	\$122,828	\$92,411	-\$30,417	-24.76%
Reading	\$24,728	\$26,701	\$46,564	\$38,628	-\$7,936	-17.04%
Science	\$5,361	\$3,763	\$9,635	\$9,583	-\$52	-0.54%
Social Studies	\$2,695	\$2,064	\$1,641	\$1,624	-\$17	-1.06%
STEAM	\$54,981	\$62,548	\$105,533	\$111,133	\$5,600	5.31%
Outdoor/Science Education	\$1,898	\$690	\$2,740	\$2,145	-\$595	-21.72%
Magnet School Tuition	-	-	\$3,400	-	-\$3,400	-100.00%
Coaches	\$96,649	\$100,174	\$134,195	\$148,959	\$14,764	11.00%
Special Education	\$306,656	\$441,039	\$785,910	\$899,207	\$113,296	14.42%
Tuition Special Education	-	\$238,819	\$399,519	\$159,650	-\$239,869	-60.04%
Student Services Administration	\$1,765	\$3,000	\$4,446	\$5,395	\$949	21.35%
Social Work	\$20,242	\$20,849	\$21,242	\$59,249	\$38,007	178.93%
Health Services	\$65,811	\$69,353	\$73,445	\$78,190	\$4,746	6.46%
Psychological Services	\$105,377	\$107,322	\$195,434	\$123,009	-\$72,425	-37.06%
Speech Services	\$102,476	\$109,687	\$162,853	\$141,436	-\$21,417	-13.15%
OT & PT Services	\$18,581	\$47,681	\$45,220	\$58,369	\$13,149	29.08%
Interventionist	\$215,725	\$234,282	\$408,137	\$378,181	-\$29,957	-7.34%
Library	\$64,221	\$65,868	\$110,825	\$126,146	\$15,321	13.82%
Media	\$1,186	\$820	\$1,947	\$1,730	-\$217	-11.13%
Computer Education	-	-	\$53	-	-\$53	-100.00%
ABA	\$21,221	\$102,342	\$134,638	\$127,254	-\$7,384	-5.48%
Instructional Technology	\$2,012	\$30,311	\$41,879	\$30,005	-\$11,874	-28.35%
Administrative Assistants	\$91,616	\$97,464	\$98,063	\$106,428	\$8,365	8.53%
Administration	\$180,441	\$201,527	\$226,776	\$230,466	\$3,690	1.63%
Managed Print Services	\$7,348	\$7,782	\$16,050	\$13,800	-\$2,250	-14.02%
Postage	\$449	\$350	\$1,350	\$300	-\$1,050	-77.78%
Custodial	\$128,586	\$132,964	\$203,273	\$173,149	-\$30,124	-14.82%
Custodial OT	\$8,229	\$10,096	\$15,435	\$10,000	-\$5,435	-35.21%
Buildings	\$145,289	\$141,287	\$196,138	\$196,561	\$423	0.22%
Grounds	\$4,100	\$5,601	\$29,410	\$23,701	-\$5,709	-19.41%
Transportation - Regular	\$813	\$1,984	\$7,245	\$7,180	-\$65	-0.90%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Transportation - Special ED	-	\$73,843	\$157,729	\$157,479	-\$249	-0.16%
Total Expenditures	\$2,939,172	\$3,629,464	\$5,477,137	\$5,376,817	-\$100,321	-1.83%



Budget Summary by Location - Memorial School Closed for Construction Project

Memorial School FY27 Budget Expenditures by Object



This budget assumes Memorial School will be closed for the construction project. While construction progresses, lower levels of utilities are still required, as well as snow removal and lawn maintenance.

Memorial School Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	Change \$	Change %
Salaries	\$3,198,182	\$3,198,778	-	-	-	-
Purchased Services	\$105,119	\$62,725	-	\$4,000	\$4,000	-
Facilities and Grounds	\$47,583	\$34,525	-	\$723	\$723	-
Operating Services	-\$13,856	\$16,467	-	-	-	-
Supplies	\$183,499	\$174,658	\$87,868	\$88,340	\$473	0.54%
Capital	\$21,206	\$20,442	-	-	-	-
Dues and Fees	\$1,143	\$1,139	-	-	-	-
Total Expenditures	\$3,542,876	\$3,508,734	\$87,868	\$93,063	\$5,195	5.91%

Memorial School Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$2,334,930	\$2,356,292	-	-	-	-
Salaries - Non-Certified	\$650,173	\$643,630	-	-	-	-
Certified Medicaid Reimbursement	\$213,079	\$198,856	-	-	-	-
Purchased Services - Educational	\$65,925	\$27,901	-	-	-	-
Purchased Services - Technical	\$39,195	\$34,823	-	\$4,000	\$4,000	-
Lawn Services	\$770	\$625	-	-	-	-
Repairs	\$20,505	\$3,263	-	\$723	\$723	-
Lease-Managed Print Services	\$8,400	\$6,823	-	-	-	-
Lease	\$17,907	\$23,814	-	-	-	-
Transportation - Daily	-\$26,921	-	-	-	-	-
Transportation - Other	\$2,357	\$12,723	-	-	-	-
Communications	-\$79	\$383	-	-	-	-
Tuition	\$10,786	\$3,361	-	-	-	-
Supplies	\$43,226	\$35,446	-	-	-	-
Electricity	\$49,917	\$59,187	\$63,500	\$63,500	-	-
Bottled Gas	\$459	\$861	-	-	-	-
Fuel Oil	\$76,000	\$54,423	\$24,368	\$24,840	\$473	1.94%
Books	\$13,897	\$17,064	-	-	-	-
Software-Subscriptions	-	\$7,677	-	-	-	-
Hardware	-	\$2,395	-	-	-	-
Software	\$2,074	\$18,047	-	-	-	-
Equipment	\$19,132	-	-	-	-	-
Dues, Memberships, Fees	\$1,143	\$1,139	-	-	-	-
Total Expenditures	\$3,542,876	\$3,508,734	\$87,868	\$93,063	\$5,195	5.91%

Memorial School Expenditures by School Function

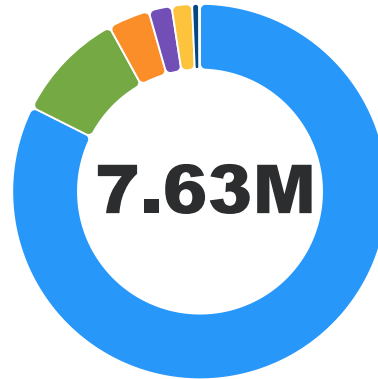
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Elementary Instruction	\$1,056,554	\$982,381	-	-	-	-
Art	\$51,201	\$54,807	-	-	-	-
Language Arts	\$9,355	\$13,559	-	-	-	-
Health Education	\$497	\$470	-	-	-	-
General Instruction	\$5,304	\$4,200	-	-	-	-
Math	\$1,496	\$911	-	-	-	-
Music	\$116,327	\$168,626	-	-	-	-
Physical Education	\$97,490	\$100,348	-	-	-	-
Reading	\$30,235	\$23,082	-	-	-	-
Science	\$7,715	\$7,085	-	-	-	-
Social Studies	\$2,883	\$2,007	-	-	-	-
STEAM	\$63,164	\$61,608	-	-	-	-
Enrichment	\$52	-	-	-	-	-
Outdoor/Science Education	\$1,000	-	-	-	-	-
Magnet School Tuition	-	\$3,361	-	-	-	-
Coaches	\$102,260	\$99,681	-	-	-	-
Special Education	\$564,689	\$577,835	-	-	-	-
Tuition Special Education	\$10,786	-	-	-	-	-
Social Work	-	\$3	-	-	-	-
Guidance	\$55,688	\$63,529	-	-	-	-
Health Services	\$67,517	\$71,222	-	-	-	-
Psychological Services	\$129,578	\$151,967	-	-	-	-
Speech Services	\$124,065	\$47,207	-	-	-	-
OT & PT Services	\$20,344	\$18,581	-	-	-	-
Interventionist	\$278,170	\$295,169	-	-	-	-
Library	\$63,020	\$64,675	-	-	-	-
Media	\$206	\$469	-	-	-	-
Computer Education	-	\$117	-	-	-	-
ABA	\$82,042	\$62,821	-	-	-	-
Instructional Technology	\$2,553	\$20,818	-	-	-	-
Administrative Assistants	\$62,573	\$64,668	-	-	-	-
Administration	\$178,722	\$211,737	-	-	-	-
Managed Print Services	\$8,400	\$6,823	-	-	-	-
Postage	-	\$383	-	-	-	-
Custodial	\$143,201	\$149,763	-	-	-	-
Custodial OT	\$13,059	\$14,137	-	-	-	-
Buildings	\$200,462	\$160,655	\$87,868	\$93,063	\$5,195	5.91%
Grounds	\$1,783	\$4,027	-	-	-	-
Transportation - Special ED	-\$26,921	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Food Services	\$17,407	-	-	-	-	-
Total Expenditures	\$3,542,876	\$3,508,734	\$87,868	\$93,063	\$5,195	5.91%



Budget Summary by Location - Strong School Grades 5-8

Strong School FY27 Budget Expenditures by Object



Salaries	\$6,286,890	82.41%
Operating Services	\$730,552	9.58%
Supplies	\$274,831	3.60%
Purchased Services	\$152,067	1.99%
Facilities and Grounds	\$133,212	1.75%
Capital	\$46,458	0.61%
Dues and Fees	\$5,014	0.07%

Strong School Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$4,269,505	\$4,489,319	\$5,975,893	\$6,286,890	\$310,997	5.20%
Purchased Services	\$95,976	\$78,269	\$205,627	\$152,067	-\$53,560	-26.05%
Facilities and Grounds	\$65,037	\$56,300	\$131,003	\$133,212	\$2,210	1.69%
Operating Services	\$953,559	\$1,129,755	\$923,965	\$730,552	-\$193,413	-20.93%
Supplies	\$196,792	\$223,713	\$324,034	\$274,831	-\$49,203	-15.18%
Capital	\$29,748	\$25,389	\$44,428	\$46,458	\$2,030	4.57%
Dues and Fees	\$2,555	\$5,616	\$6,408	\$5,014	-\$1,394	-21.75%
Total Expenditures	\$5,613,172	\$6,008,360	\$7,611,357	\$7,629,024	\$17,667	0.23%

Strong School Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$3,406,028	\$3,613,891	\$4,693,139	\$4,974,542	\$281,403	6.00%
Salaries - Non-Certified	\$649,671	\$652,250	\$926,809	\$940,853	\$14,044	1.52%
Certified Medicaid Reimbursement	\$213,806	\$223,178	\$355,945	\$371,494	\$15,549	4.37%
Purchased Services - Educational	\$21,728	\$20,360	\$128,583	\$61,227	-\$67,356	-52.38%
Purchased Services - Technical	\$74,247	\$57,908	\$77,044	\$90,840	\$13,796	17.91%
Water Services	\$2,965	\$2,824	\$4,000	\$4,000	-	-
Lawn Services	\$4,750	\$3,355	\$20,000	\$20,200	\$200	1.00%
Repairs	\$26,142	\$7,302	\$46,252	\$40,830	-\$5,422	-11.72%
Lease-Managed Print Services	\$10,800	\$12,619	\$16,050	\$12,300	-\$3,750	-23.36%
Lease	\$20,380	\$30,200	\$44,701	\$55,883	\$11,182	25.02%
Transportation - Daily	\$241,104	\$341,739	\$319,510	\$189,410	-\$130,100	-40.72%
Transportation - Other	\$16,665	\$16,506	\$30,130	\$34,212	\$4,082	13.55%
Communications	\$859	\$923	\$3,000	\$1,500	-\$1,500	-50.00%
Tuition	\$694,931	\$770,587	\$571,075	\$505,180	-\$65,895	-11.54%
Travel	-	-	\$250	\$250	-	-
Supplies	\$74,281	\$82,729	\$129,638	\$94,175	-\$35,462	-27.35%
Natural Gas	\$26,633	\$29,616	\$55,000	\$55,000	-	-
Electricity	\$84,193	\$88,200	\$90,000	\$90,000	-	-
Bottled Gas	\$1,760	\$128	\$1,800	\$1,800	-	-
Books	\$8,922	\$10,523	\$24,337	\$13,347	-\$10,991	-45.16%
Software-Subscriptions	\$1,003	\$12,517	\$23,259	\$20,509	-\$2,750	-11.82%
Software	\$18,865	\$23,442	\$43,446	\$37,600	-\$5,846	-13.45%
Equipment	\$10,883	\$1,947	\$982	\$8,858	\$7,876	802.04%
Dues, Memberships, Fees	\$2,555	\$5,616	\$6,408	\$5,014	-\$1,394	-21.75%
Total Expenditures	\$5,613,172	\$6,008,360	\$7,611,357	\$7,629,024	\$17,667	0.23%

Strong School Expenditures by School Function

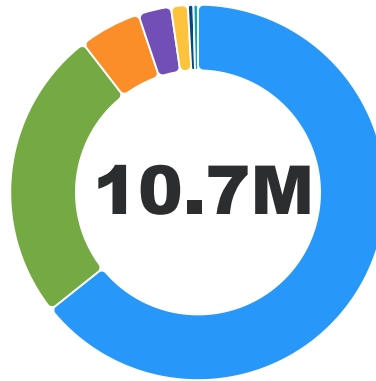
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Elementary Instruction	\$201,209	\$207,344	\$602,031	\$640,455	\$38,424	6.38%
Art	\$105,801	\$108,789	\$161,270	\$136,201	-\$25,069	-15.54%
Language Arts	\$275,002	\$299,912	\$316,243	\$319,308	\$3,065	0.97%
Health Education	\$6,092	\$7,337	\$15,476	\$8,965	-\$6,510	-42.07%
Foreign Language	\$180,989	\$211,294	\$208,093	\$225,881	\$17,788	8.55%
General Instruction	\$29,964	\$31,157	\$33,758	\$3,560	-\$30,198	-89.45%
Technology Education	\$102,637	\$103,860	\$124,061	\$133,704	\$9,642	7.77%
Math	\$298,690	\$408,946	\$327,791	\$329,118	\$1,327	0.40%
Music	\$237,676	\$167,884	\$255,976	\$173,054	-\$82,922	-32.39%
Physical Education	\$200,119	\$205,343	\$276,369	\$281,159	\$4,790	1.73%
Reading	\$3,254	\$17,060	\$16,368	\$26,503	\$10,135	61.92%
Science	\$261,178	\$277,583	\$300,624	\$304,452	\$3,828	1.27%
Social Studies	\$307,228	\$316,020	\$332,873	\$336,929	\$4,056	1.22%
Student Activities	\$19,847	\$17,190	\$23,788	\$29,605	\$5,816	24.45%
Athletics	\$63,095	\$59,205	\$87,108	\$86,389	-\$718	-0.82%
Intramurals	-	\$394	-	\$1,000	\$1,000	-
Enrichment	\$5,248	\$12,933	\$10,206	\$7,148	-\$3,059	-29.97%
Magnet School Tuition	\$6,953	-	\$3,400	\$3,400	-	-
Coaches	\$194,891	\$200,365	\$264,311	\$280,652	\$16,341	6.18%
Special Education	\$729,489	\$756,030	\$1,062,695	\$1,307,168	\$244,473	23.01%
Tuition Special Education	\$435,953	\$628,144	\$455,747	\$355,005	-\$100,742	-22.10%
Tuition - SPED - Public	\$252,025	\$142,443	\$111,928	\$146,775	\$34,847	31.13%
Student Services Administration	\$3,050	-	\$4,446	\$5,240	\$794	17.86%
Social Work	\$50,781	\$52,296	\$52,947	\$61,268	\$8,321	15.72%
Guidance	\$164,527	\$169,654	\$173,704	\$181,212	\$7,509	4.32%
Health Services	\$69,242	\$73,266	\$76,641	\$80,703	\$4,062	5.30%
Psychological Services	\$108,936	\$104,247	\$197,426	\$256,641	\$59,215	29.99%
Speech Services	\$65,178	\$68,854	\$174,467	\$76,147	-\$98,319	-56.35%
OT & PT Services	\$1,575	\$5,794	\$32,785	\$11,510	-\$21,274	-64.89%
Interventionist	\$136,284	\$131,406	\$203,372	\$314,597	\$111,226	54.69%
Library	\$51,141	\$53,551	\$77,867	\$56,585	-\$21,281	-27.33%
Media	\$351	\$105	\$630	\$408	-\$222	-35.20%
Computer Education	-	-	\$49	\$43	-\$6	-13.27%
ABA	\$34,982	\$32,411	\$83,120	\$29,859	-\$53,261	-64.08%
Instructional Technology	\$18,865	\$22,490	\$43,045	\$36,705	-\$6,339	-14.73%
Administrative Assistants	\$90,856	\$83,008	\$109,145	\$114,499	\$5,354	4.91%
Administration	\$198,545	\$247,216	\$434,103	\$441,299	\$7,196	1.66%
Managed Print Services	\$10,800	\$12,619	\$16,050	\$12,300	-\$3,750	-23.36%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Postage	\$931	\$923	\$3,000	\$1,500	-\$1,500	-50.00%
Custodial	\$192,339	\$195,404	\$267,894	\$277,328	\$9,434	3.52%
Custodial OT	\$12,904	\$15,467	\$19,355	\$14,000	-\$5,355	-27.67%
Buildings	\$229,584	\$211,034	\$288,184	\$291,233	\$3,050	1.06%
Grounds	\$13,104	\$7,640	\$43,505	\$40,106	-\$3,399	-7.81%
Transportation - Special ED	\$241,104	\$341,739	\$319,510	\$189,410	-\$130,100	-40.72%
Transportation - Guidance	\$754	-	-	-	-	-
Total Expenditures	\$5,613,172	\$6,008,360	\$7,611,357	\$7,629,024	\$17,667	0.23%



Budget Summary by Location - Coginchaug Regional High School Grades 9-12

CRHS FY27 Budget Expenditures by Object



Salaries	\$6,903,659	64.30%
Operating Services	\$2,708,969	25.23%
Supplies	\$570,694	5.32%
Purchased Services	\$303,877	2.83%
Facilities and Grounds	\$156,287	1.46%
Capital	\$51,567	0.48%
Dues and Fees	\$41,070	0.38%

CRHS Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$5,874,800	\$6,335,876	\$6,649,794	\$6,903,659	\$253,865	3.82%
Purchased Services	\$227,657	\$183,393	\$291,204	\$303,877	\$12,673	4.35%
Facilities and Grounds	\$132,877	\$110,728	\$170,402	\$156,287	-\$14,116	-8.28%
Operating Services	\$717,609	\$1,229,731	\$1,586,779	\$2,708,969	\$1,122,190	70.72%
Supplies	\$441,567	\$441,187	\$591,254	\$570,694	-\$20,560	-3.48%
Capital	\$38,657	\$44,606	\$45,544	\$51,567	\$6,023	13.22%
Dues and Fees	\$31,994	\$28,738	\$45,015	\$41,070	-\$3,945	-8.76%
Total Expenditures	\$7,465,161	\$8,374,259	\$9,379,992	\$10,736,122	\$1,356,130	14.46%

CRHS Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$4,732,436	\$5,154,865	\$5,375,721	\$5,547,314	\$171,592	3.19%
Salaries - Non-Certified	\$919,700	\$944,626	\$1,041,899	\$1,052,723	\$10,824	1.04%
Certified Medicaid Reimbursement	\$222,664	\$236,385	\$232,173	\$303,622	\$71,449	30.77%
Purchased Services - Educational	\$129,032	\$101,044	\$159,967	\$139,622	-\$20,345	-12.72%
Professional Development	\$470	-	\$1,650	\$1,950	\$300	18.18%
Purchased Services - Professional	\$14,071	\$8,557	\$17,863	\$16,010	-\$1,853	-10.37%
Purchased Services - Technical	\$84,085	\$73,792	\$111,724	\$146,295	\$34,571	30.94%
Water Services	\$6,846	\$6,835	\$7,000	\$7,000	-	-
Lawn Services	\$15,140	\$16,747	\$30,300	\$31,200	\$900	2.97%
Repairs	\$48,218	\$9,703	\$59,485	\$48,445	-\$11,040	-18.56%
Lease-Managed Print Services	\$13,194	\$17,011	\$14,700	\$17,200	\$2,500	17.01%
Lease	\$49,479	\$60,434	\$58,917	\$52,442	-\$6,476	-10.99%
Transportation - Daily	\$144,591	\$246,482	\$418,750	\$498,166	\$79,416	18.96%
Transportation - Other	\$80,015	\$88,555	\$101,579	\$114,669	\$13,090	12.89%
Communications	\$911	\$1,005	\$1,200	\$1,200	-	-
Tuition	\$488,910	\$889,205	\$1,059,400	\$2,090,784	\$1,031,385	97.36%
Travel	\$3,183	\$4,485	\$5,850	\$4,150	-\$1,700	-29.06%
Supplies	\$177,110	\$161,258	\$214,910	\$166,307	-\$48,603	-22.62%
Natural Gas	\$48,000	\$43,456	\$75,000	\$75,000	-	-
Electricity	\$184,200	\$206,319	\$225,000	\$262,500	\$37,500	16.67%
Bottled Gas	\$856	\$1,149	\$1,800	\$1,800	-	-
Fuel Oil	-	-	\$13,875	\$14,050	\$175	1.26%
Books	\$24,905	\$16,380	\$43,927	\$26,215	-\$17,712	-40.32%
Software-Subscriptions	\$6,495	\$12,625	\$16,742	\$24,822	\$8,080	48.26%
Hardware	-	\$3,294	-	-	-	-
Software	\$15,963	\$20,595	\$30,095	\$27,114	-\$2,981	-9.91%
Equipment	\$22,693	\$20,716	\$15,449	\$24,453	\$9,004	58.28%
Dues, Memberships, Fees	\$31,994	\$28,738	\$45,015	\$41,070	-\$3,945	-8.76%
Total Expenditures	\$7,465,161	\$8,374,259	\$9,379,992	\$10,736,122	\$1,356,130	14.46%

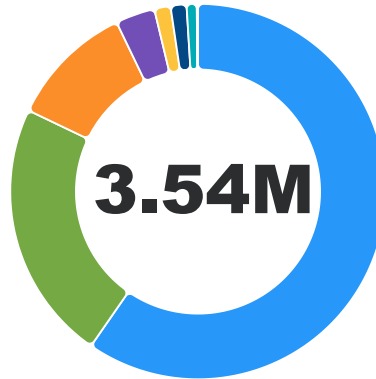
CRHS Expenditures by School Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Art	\$96,091	\$102,800	\$105,281	\$109,773	\$4,492	4.27%
Business Education	\$99,508	\$106,702	\$108,020	\$108,469	\$449	0.42%
Language Arts	\$499,142	\$466,734	\$474,747	\$498,288	\$23,541	4.96%
Health Education	\$182,742	\$182,094	\$211,609	\$200,895	-\$10,713	-5.06%
Foreign Language	\$300,373	\$315,946	\$327,748	\$327,457	-\$291	-0.09%
Family Consumer Science	\$103,943	\$113,456	\$118,231	\$121,296	\$3,065	2.59%
Technology Education	\$161,344	\$228,609	\$225,913	\$244,959	\$19,047	8.43%
Math	\$433,290	\$516,679	\$534,042	\$580,236	\$46,194	8.65%
Music	\$166,757	\$230,786	\$248,140	\$267,774	\$19,634	7.91%
Physical Education	\$100,403	\$96,636	\$109,772	\$117,424	\$7,652	6.97%
Science	\$525,994	\$558,448	\$587,219	\$583,016	-\$4,204	-0.72%
Social Studies	\$509,147	\$520,559	\$526,165	\$552,850	\$26,685	5.07%
Student Activities	\$96,544	\$87,182	\$109,897	\$103,551	-\$6,346	-5.77%
Athletics	\$235,967	\$298,629	\$314,609	\$291,873	-\$22,736	-7.23%
Football	\$57,964	\$57,538	\$58,484	\$59,037	\$553	0.95%
Golf	\$9,515	\$9,573	\$10,309	\$12,655	\$2,346	22.76%
Volleyball	\$21,944	\$21,087	\$22,709	\$23,634	\$925	4.07%
Unified Sports	\$10,228	\$13,554	\$11,610	\$15,377	\$3,767	32.45%
Baseball	\$22,945	\$22,434	\$32,065	\$25,212	-\$6,853	-21.37%
Cheerleading	\$21,985	\$25,229	\$29,537	\$29,667	\$130	0.44%
Cross Country	\$13,090	\$19,459	\$16,616	\$17,510	\$894	5.38%
Indoor Track	\$27,832	\$38,057	\$30,569	\$33,798	\$3,229	10.56%
Basketball Men	\$48,920	\$46,237	\$45,826	\$52,002	\$6,176	13.48%
Basketball Women	\$32,667	\$37,064	\$41,085	\$44,815	\$3,730	9.08%
Outdoor Track	\$44,212	\$48,080	\$40,382	\$41,774	\$1,392	3.45%
Soccer Men	\$19,898	\$25,919	\$26,220	\$29,747	\$3,527	13.45%
Softball	\$23,311	\$20,425	\$22,401	\$23,603	\$1,202	5.36%
Soccer Women	\$19,098	\$23,845	\$23,623	\$26,444	\$2,822	11.95%
Tennis Men	\$5,065	\$9,539	\$5,943	\$14,729	\$8,786	147.83%
Tennis Women	\$12,146	\$11,911	\$13,923	\$17,329	\$3,406	24.46%
Magnet School Tuition	\$85,946	\$98,128	\$93,720	\$75,716	-\$18,005	-19.21%
Adult Education	\$43,260	\$43,260	\$44,000	\$44,000	-	-
Special Education	\$748,880	\$820,911	\$959,123	\$926,533	-\$32,590	-3.40%
Magnet - Sound School	\$20,469	\$7,916	\$4,200	-	-\$4,200	-100.00%
Tuition Special Education	\$337,878	\$730,167	\$971,200	\$1,996,776	\$1,025,577	105.60%
VOAG	\$54,584	\$27,700	\$12,000	\$16,000	\$4,000	33.33%
Tuition - SPED - Public	-	\$44,624	-	-	-	-
Student Services Administration	\$11,600	-	\$5,581	\$7,530	\$1,949	34.92%
Social Work	\$50,606	\$52,223	\$52,767	\$61,123	\$8,357	15.84%
Guidance	\$361,902	\$372,510	\$378,242	\$398,723	\$20,482	5.41%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Health Services	\$73,981	\$78,291	\$80,391	\$84,772	\$4,381	5.45%
Psychological Services	\$112,463	\$113,918	\$117,219	\$164,437	\$47,218	40.28%
Speech Services	\$72,126	\$83,375	\$130,066	\$99,171	-\$30,895	-23.75%
OT & PT Services	\$506	\$1,219	\$7,348	\$17,685	\$10,337	140.67%
Interventionist	\$20,242	-	-	-	-	-
Curriculum/Professional Development	\$470	-	\$1,650	\$1,950	\$300	18.18%
Library	\$51,597	\$50,885	\$56,478	\$57,988	\$1,510	2.67%
Media	\$35,030	\$36,469	\$35,155	\$39,393	\$4,238	12.06%
ABA	\$49,290	\$53,580	\$82,885	\$82,617	-\$269	-0.32%
Instructional Technology	\$15,963	\$20,468	\$24,595	\$21,166	-\$3,429	-13.94%
Administrative Assistants	\$111,768	\$115,162	\$130,516	\$127,677	-\$2,839	-2.18%
Administration	\$440,829	\$441,928	\$468,645	\$471,443	\$2,798	0.60%
Managed Print Services	\$13,194	\$17,011	\$14,700	\$17,200	\$2,500	17.01%
Postage	\$983	\$1,005	\$1,200	\$1,200	-	-
Custodial	\$315,235	\$314,430	\$332,453	\$350,178	\$17,726	5.33%
Custodial OT	\$35,545	\$28,772	\$31,360	\$29,000	-\$2,360	-7.53%
Buildings	\$384,394	\$352,541	\$475,282	\$520,048	\$44,766	9.42%
Grounds	\$22,994	\$28,665	\$83,493	\$92,141	\$8,649	10.36%
Transportation - Special ED	\$91,364	\$183,892	\$353,030	\$456,458	\$103,428	29.30%
Total Expenditures	\$7,465,161	\$8,374,259	\$9,379,992	\$10,736,122	\$1,356,130	14.46%

Budget Summary by Location - District Pupil Services

Pupil Services FY27 Budget Expenditures by Object



Benefits	\$2,108,800	59.65%
Salaries	\$793,818	22.45%
Operating Services	\$380,583	10.77%
Facilities and Grounds	\$119,780	3.39%
Purchased Services	\$49,200	1.39%
Supplies	\$48,740	1.38%
Capital	\$30,628	0.87%
Dues and Fees	\$3,768	0.11%

Pupil Services Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$729,000	\$730,633	\$774,394	\$793,818	\$19,424	2.51%
Benefits	\$1,605,710	\$1,558,242	\$1,822,714	\$2,108,800	\$286,086	15.70%
Purchased Services	\$32,396	\$47,206	\$52,601	\$49,200	-\$3,400	-6.46%
Facilities and Grounds	\$85,625	\$99,557	\$129,780	\$119,780	-\$10,000	-7.71%
Operating Services	\$338,679	\$388,405	\$387,939	\$380,583	-\$7,356	-1.90%
Supplies	\$33,934	\$38,326	\$49,258	\$48,740	-\$517	-1.05%
Capital	\$37,774	-	\$48,553	\$30,628	-\$17,925	-36.92%
Dues and Fees	\$2,479	\$2,160	\$4,005	\$3,768	-\$237	-5.92%
Total Expenditures	\$2,865,597	\$2,864,528	\$3,269,243	\$3,535,318	\$266,075	8.14%

Pupil Services Expenditures by Object Detail

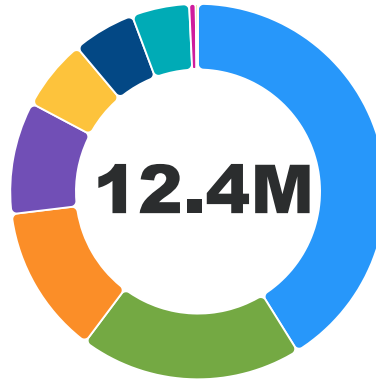
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$497,607	\$470,512	\$529,132	\$528,314	-\$818	-0.15%
Salaries - Non-Certified	\$186,761	\$210,219	\$202,827	\$210,526	\$7,698	3.80%
Non-Cert Medicaid Reimb.	\$44,631	\$49,902	\$42,435	\$54,979	\$12,544	29.56%
Group Insurance	\$1,417,691	\$1,359,781	\$1,579,370	\$1,862,888	\$283,518	17.95%
FICA/Medicare	\$188,019	\$198,461	\$243,344	\$245,912	\$2,568	1.06%
Purchased Services - Educational	\$3,514	\$2,275	\$11,861	\$7,065	-\$4,796	-40.43%
Professional Development	\$1,882	\$9,470	\$10,740	\$12,135	\$1,395	12.99%
Purchased Services - Professional	\$27,000	\$35,462	\$30,000	\$30,000	-	-
Lease	\$85,625	\$99,557	\$129,780	\$119,780	-\$10,000	-7.71%
Transportation - Daily	\$293,494	\$385,729	\$381,239	\$374,383	-\$6,856	-1.80%
Transportation - Other	\$44,240	-	-	-	-	-
Communications	-	-	\$550	\$550	-	-
Travel	\$945	\$2,676	\$6,150	\$5,650	-\$500	-8.13%
Supplies	\$3,350	\$650	\$7,556	\$6,900	-\$655	-8.68%
Gasoline	\$1,569	\$1,894	\$2,500	\$2,500	-	-
Gasoline- Special ED- Dattco	\$29,004	\$35,732	\$31,000	\$37,000	\$6,000	19.35%
Books	\$11	\$49	\$2,165	\$1,840	-\$325	-15.00%
Software- Subscriptions	-	-	\$6,037	\$500	-\$5,537	-91.72%
Hardware	\$14,956	-	\$15,883	\$15,883	-	-
Software	\$22,818	-	\$28,853	\$14,745	-\$14,108	-48.90%
Equipment	-	-	\$3,817	-	-\$3,817	-100.00%
Dues, Memberships, Fees	\$2,479	\$2,160	\$4,005	\$3,768	-\$237	-5.92%
Total Expenditures	\$2,865,597	\$2,864,528	\$3,269,243	\$3,535,318	\$266,075	8.14%

Pupil Services Expenditures by School Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
ELL	\$35,232	\$73,063	\$83,939	\$90,029	\$6,090	7.25%
Extended School Year	\$44,521	\$64,028	\$70,560	\$77,000	\$6,440	9.13%
Substitutes - Certified	\$91,039	\$12,060	\$45,000	\$30,000	-\$15,000	-33.33%
Special Education	\$1,793,979	\$1,732,485	\$2,012,830	\$2,305,387	\$292,557	14.53%
Homebound	\$7,823	\$8,194	\$32,286	\$16,000	-\$16,286	-50.44%
Student Services Administration	\$288,211	\$289,781	\$324,016	\$334,997	\$10,981	3.39%
OT & PT Services	\$44,631	\$49,902	\$42,435	\$54,979	\$12,544	29.56%
Substitutes - Non- Certified	\$50,211	\$67,230	\$52,646	\$40,000	-\$12,646	-24.02%
Curriculum/Professional Development	\$1,882	\$9,470	\$10,740	\$12,135	\$1,395	12.99%
Instructional Technology	\$37,774	-	\$44,736	\$30,628	-\$14,108	-31.54%
Legal	\$27,000	\$35,462	\$30,000	\$30,000	-	-
Administration	-	-	\$5,537	\$500	-\$5,037	-90.97%
Gasoline	\$30,573	\$37,627	\$33,500	\$39,500	\$6,000	17.91%
Transportation - Special ED	\$401,932	\$449,293	\$443,849	\$431,683	-\$12,166	-2.74%
Propane Buses	\$10,787	\$35,936	\$37,170	\$42,480	\$5,310	14.29%
Total Expenditures	\$2,865,597	\$2,864,528	\$3,269,243	\$3,535,318	\$266,075	8.14%

Budget Summary by Location - District Level

District Level FY27 Budget Expenditures by Object



Benefits	\$5,094,629	41.13%
Salaries	\$2,367,240	19.11%
Operating Services	\$1,590,901	12.84%
Facilities and Grounds	\$1,198,688	9.68%
Capital	\$760,550	6.14%
Purchased Services	\$668,401	5.40%
Debt Service	\$613,200	4.95%
Supplies	\$69,686	0.56%
Dues and Fees	\$24,680	0.20%

District Level Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries	\$2,205,110	\$2,400,291	\$2,335,731	\$2,367,240	\$31,508	1.35%
Benefits	\$4,934,020	\$5,153,806	\$5,291,154	\$5,094,629	-\$196,525	-3.71%
Purchased Services	\$513,065	\$590,595	\$652,519	\$668,401	\$15,882	2.43%
Facilities and Grounds	\$875,057	\$1,091,978	\$1,191,279	\$1,198,688	\$7,409	0.62%
Operating Services	\$1,498,121	\$1,571,516	\$1,871,212	\$1,590,901	-\$280,311	-14.98%
Supplies	\$42,658	\$49,302	\$77,390	\$69,686	-\$7,704	-9.95%
Capital	\$1,174,626	\$1,107,404	\$1,070,935	\$760,550	-\$310,385	-28.98%
Dues and Fees	\$21,685	\$21,640	\$26,367	\$24,680	-\$1,687	-6.40%
Debt Service	\$1,001,413	-	-	\$613,200	\$613,200	-
Total Expenditures	\$12,265,755	\$11,986,532	\$12,516,586	\$12,387,974	-\$128,612	-1.03%

District Level Expenditures by Object Detail

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$934,494	\$982,646	\$995,552	\$854,739	-\$140,813	-14.14%
Salaries - Non-Certified	\$1,270,615	\$1,417,645	\$1,340,179	\$1,512,501	\$172,322	12.86%
Course Reimbursements	\$9,514	\$17,380	\$15,000	\$15,000	-	-
Group Insurance	\$4,092,544	\$4,267,194	\$4,423,937	\$4,227,721	-\$196,216	-4.44%
FICA/Medicare	\$489,261	\$520,625	\$489,677	\$492,921	\$3,244	0.66%
Pension	\$342,252	\$345,062	\$352,540	\$353,987	\$1,447	0.41%
Unemployment	\$450	\$3,545	\$10,000	\$5,000	-\$5,000	-50.00%
Purchased Services - Educational	\$8,000	\$13,000	\$25,000	\$25,000	-	-
Professional Development	\$29,857	\$44,733	\$65,301	\$82,485	\$17,184	26.31%
Purchased Services - Professional	\$357,681	\$445,784	\$460,325	\$475,650	\$15,325	3.33%
Purchased Services - Technical	\$117,528	\$87,079	\$101,893	\$85,266	-\$16,626	-16.32%
Disposal Services	\$41,661	\$37,740	\$47,984	\$45,484	-\$2,500	-5.21%
Snow Removal Services	\$21,733	\$21,998	\$74,500	\$69,000	-\$5,500	-7.38%
Lawn Services	\$100,366	\$100,367	\$100,367	\$113,267	\$12,900	12.85%
Repairs	\$20,679	\$18,860	\$24,750	\$21,095	-\$3,655	-14.77%
Lease-Managed Print Services	\$9,200	\$9,468	\$12,300	\$9,900	-\$2,400	-19.51%
Lease	\$681,418	\$903,545	\$931,378	\$939,942	\$8,564	0.92%
Transportation - Daily	\$1,058,514	\$1,191,115	\$1,406,173	\$1,145,734	-\$260,439	-18.52%
Transportation - Other	\$72,278	\$10,143	\$18,200	\$19,160	\$960	5.27%
Insurance	\$229,363	\$232,512	\$301,464	\$273,657	-\$27,807	-9.22%
Communications	\$131,158	\$132,892	\$135,075	\$144,750	\$9,675	7.16%
Advertising	\$1,663	\$1,040	\$2,500	\$1,900	-\$600	-24.00%
Travel	\$5,145	\$3,814	\$7,800	\$5,700	-\$2,100	-26.92%
Supplies	\$36,766	\$43,464	\$69,075	\$64,289	-\$4,786	-6.93%
Gasoline	\$3,500	\$4,430	\$3,500	\$3,500	-	-
Books	\$2,392	\$1,408	\$3,250	\$1,263	-\$1,987	-61.15%
Software-Subscriptions	-	-	\$1,565	\$635	-\$930	-59.42%
Building Reserve	\$778,000	\$778,000	\$700,000	\$400,000	-\$300,000	-42.86%
Hardware	\$225	\$4,958	\$4,500	\$4,500	-	-
Software	\$388,814	\$320,100	\$356,435	\$343,550	-\$12,885	-3.61%
Equipment	\$7,587	\$4,345	\$10,000	\$12,500	\$2,500	25.00%
Dues, Memberships, Fees	\$21,685	\$21,640	\$26,367	\$24,680	-\$1,687	-6.40%
Principal	\$680,000	-	-	\$365,000	\$365,000	-
Interest	\$321,413	-	-	\$248,200	\$248,200	-
Total Expenditures	\$12,265,755	\$11,986,532	\$12,516,586	\$12,387,974	-\$128,612	-1.03%

District Level Expenditures by School Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Elementary Instruction	\$10,565	\$12,346	\$12,028	\$6,768	-\$5,259	-43.73%
Extended School Year	\$10,596	\$25,315	\$25,000	\$3,516	-\$21,484	-85.94%
Substitutes - Certified	\$184,335	\$164,552	\$180,000	\$131,896	-\$48,104	-26.72%
STEAM	\$169	-	-	-	-	-
Special Education	-	\$4,442	-	-	-	-
Health Services	\$9,350	\$15,050	\$26,960	\$25,072	-\$1,888	-7.00%
Substitutes - Non-Certified	\$4,593	\$18,765	\$5,880	\$8,000	\$2,120	36.05%
In-service	\$26,878	\$55,630	\$61,980	\$85,000	\$23,020	37.14%
Curriculum/Professional Development	\$167,133	\$84,210	\$156,430	\$156,754	\$323	0.21%
Consortium	-	\$5,000	\$5,000	\$5,000	-	-
Instructional Technology	-	\$15,879	-	-	-	-
Legal	\$112,655	\$159,470	\$125,000	\$125,000	-	-
Audit	\$67,961	\$72,561	\$75,000	\$67,000	-\$8,000	-10.67%
Administration	-	\$545	\$1,000	\$1,000	-	-
Central Office	\$1,688,008	\$1,723,846	\$1,708,382	\$1,683,954	-\$24,428	-1.43%
Debt Service	-	\$3,000	\$1,800	\$3,000	\$1,200	66.67%
Employee Benefits	\$4,206,566	\$4,379,272	\$4,571,796	\$4,319,579	-\$252,217	-5.52%
FICA/Medicare	\$489,261	\$520,625	\$489,677	\$492,921	\$3,244	0.66%
Managed Print Services	\$9,200	\$9,468	\$12,300	\$9,900	-\$2,400	-19.51%
Postage	\$3,161	\$2,811	\$3,075	\$3,050	-\$25	-0.81%
Administrative Technology	\$734,471	\$795,545	\$813,306	\$888,177	\$74,871	9.21%
Custodial	\$249,145	\$325,457	\$315,764	\$343,849	\$28,085	8.89%
Buildings	\$1,421,735	\$1,418,822	\$1,464,715	\$1,148,547	-\$316,168	-21.59%
Grounds	\$131,492	\$128,489	\$190,629	\$187,971	-\$2,657	-1.39%
Equipment	\$9,982	\$15,104	\$23,577	\$22,616	-\$961	-4.08%
Gasoline	\$3,500	\$4,430	\$3,500	\$3,500	-	-
Security	\$162,190	\$161,964	\$177,640	\$194,660	\$17,020	9.58%
Transportation - Regular	\$1,073,032	\$1,345,367	\$1,576,469	\$1,313,368	-\$263,101	-16.69%
Transportation - Special ED	\$56,247	-	-	-	-	-
Transportation - Vocational	\$167,945	\$163,303	\$155,069	\$160,678	\$5,610	3.62%
Transportation - IDS	\$442	-	\$500	\$5,000	\$4,500	900.00%
Propane Buses	\$20,052	\$105,236	\$104,430	\$99,120	-\$5,310	-5.08%
Food Services	\$243,680	\$250,029	\$229,681	\$279,879	\$50,198	21.86%
Debt Service Interest	\$1,001,413	-	-	\$613,200	\$613,200	-
Total Expenditures	\$12,265,755	\$11,986,532	\$12,516,586	\$12,387,974	-\$128,612	-1.03%

Proposed Capital Reserve

RSD 13 has committed to fund the Capital Reserve account in accordance with *Connecticut* General Statutes §10-248a; Section 7 of Public Act 24-45.

<u>Project Name</u>	<u>Location</u>	<u>Amount</u>
Bleacher Automation System	CRHS	\$40,000
Unanticipated Building Repairs and Maintenance	District	\$100,000
<u>Reserve for:</u>		
Glycol	CRHS/Strong	\$50,000
Chiller and Chiller Pumps	Strong	\$125,000
Turf	CRHS	\$30,000
Track	CRHS	\$25,000
Athletic Fields	CRHS/Strong	\$30,000
Total Capital Reserve		\$400,000



ADDITIONAL INFORMATION



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Enrollment History & Projections



Districtwide Projections (Medium Model)

School Year	Birth Year	Births	K	1	2	3	4	5	6	7	8	9	10	11	12	PK	PK-12	K-5	PK-5	6-8	9-12
2021-22	2016	71	95	99	103	109	98	106	99	101	99	98	91	108	128	32	1,366	610	642	299	425
2022-23	2017	81	107	98	99	102	112	100	105	100	100	81	98	90	123	32	1,347	618	650	305	392
2023-24	2018	77	100	110	98	98	105	114	99	106	99	81	81	97	102	32	1,322	625	657	304	361
2024-25	2019	95	107	103	109	97	101	107	113	100	105	81	81	80	110	32	1,326	624	646	318	352
2025-26	2020	74	96	110	102	108	100	103	106	114	99	85	81	80	91	32	1,307	619	651	319	337
2026-27	2021	98	110	99	109	101	111	102	102	107	113	81	85	80	91	32	1,323	632	664	322	337
2027-28	2022	101	108	113	99	108	104	113	101	103	106	92	81	84	91	32	1,335	645	677	310	348
2028-29	2023	99	111	111	112	98	111	106	112	102	102	86	92	80	95	32	1,350	649	681	316	353
2029-30	2024	100	107	114	110	111	101	113	105	113	101	83	86	91	91	32	1,358	656	688	319	351
2030-31	2025	103	111	110	113	109	114	103	112	106	112	82	83	85	103	32	1,375	660	692	330	353
2031-32	2026	105	113	114	109	112	112	116	102	113	105	91	82	82	97	32	1,380	676	708	320	352
2032-33	2027	108	116	116	113	108	115	114	114	103	112	85	91	81	93	32	1,393	682	714	329	350



Regional School District 13 (RSD 13)

25

Projected Enrollment by Grade

Enrollment Data January 2026

Regional School District 13 Enrollment by Class SY 2026-2027

Brewster Grades Pre-K - 1				
Grade	Students	Teachers	Projected Class Size	Target Class Size
Pre-K	35	2	17.5	
*K	90	5	18.0	18
1	87	5	17.4	18

*K estimate

Strong Enrollment				
Grade	25/26 YTD	25/26 Projected	Target Class Size	# Change
6	101	101	21-25	0.00
7	115	101	22-26	-14.00
8	91	115	22-26	24.00

Lyman Grades 2-4				
Grade	Students	Teachers	Projected Class Size	Target Class Size
2	92	5	18.4	20
3	94	5	18.8	22
4	108	5	21.6	20-24

CRHS Enrollment				
Grade	24/25YTD	25/26 Projected	Target Class Size	# Change
9	93	81		-12.00
10	77	93		16.00
11	96	77		-19.00
12	75	96		21.00

Strong Enrollment				
Grade	Students	Teachers	Projected Class Size	Target Class Size
5	99	5	19.8	21-25

Staffing Analysis - Certified

Group	Position	FTE		
Administration		SY 24-25	SY 25-26	SY 26-27
	Superintendent	1.0	1.0	1.0
	Director of Finance	1.0	1.0	1.0
	Building Administrators	5.0	5.0	4.0
	Assistant Principal	1.0	1.0	2.0
	Director of Student Services & Special Education	1.0	1.0	1.0
	Director of Teaching and Learning	0.0	1.0	1.0
	Associate Director of Learning, Innovation & Development	1.0	0.0	0.0
	Associate Director of Learning, Innovation and Accountability	1.0	1.0	1.0
	Athletic Director	1.0	1.0	1.0
	Sub-total Administration	12.0	12.0	12.0

Group	Position	FTE		
Teachers		SY 24-25	SY 25-26	SY 26-27
	Regular Education	98.0	95.0	92.5
	Special Education	22.8	23.8	23.8
	Coordinator of Student Affairs	1.0	0.0	0.0
	Enrichment	1.0	1.0	1.0
	Learner-Centered Coach	1.0	1.0	1.0
	Instructional Coach	5.0	5.0	5.0
	Literacy Interventionist	5.3	5.3	5.3
	Math Interventionist	4.0	4.0	4.0
	Special Education Specialist	1.0	1.0	1.0
	BCBA	1.0	1.0	1.0
	ELL Instruction	1.0	1.0	1.0
	Speech	5.4	5.3	4.3
	Guidance	4.0	4.0	4.0
	Psychologists	4.9	4.9	4.9
	School Counselor	1.0	1.0	1.0
	Social Workers	1.6	1.6	1.6
	Library Media	3.0	3.0	4.0
	Tutors	3.4	3.4	3.4
	Grant Funded	3.1	3.1	2.1
	Sub-total Teachers	167.5	164.4	160.9
	Total Certified	179.5	176.4	172.9

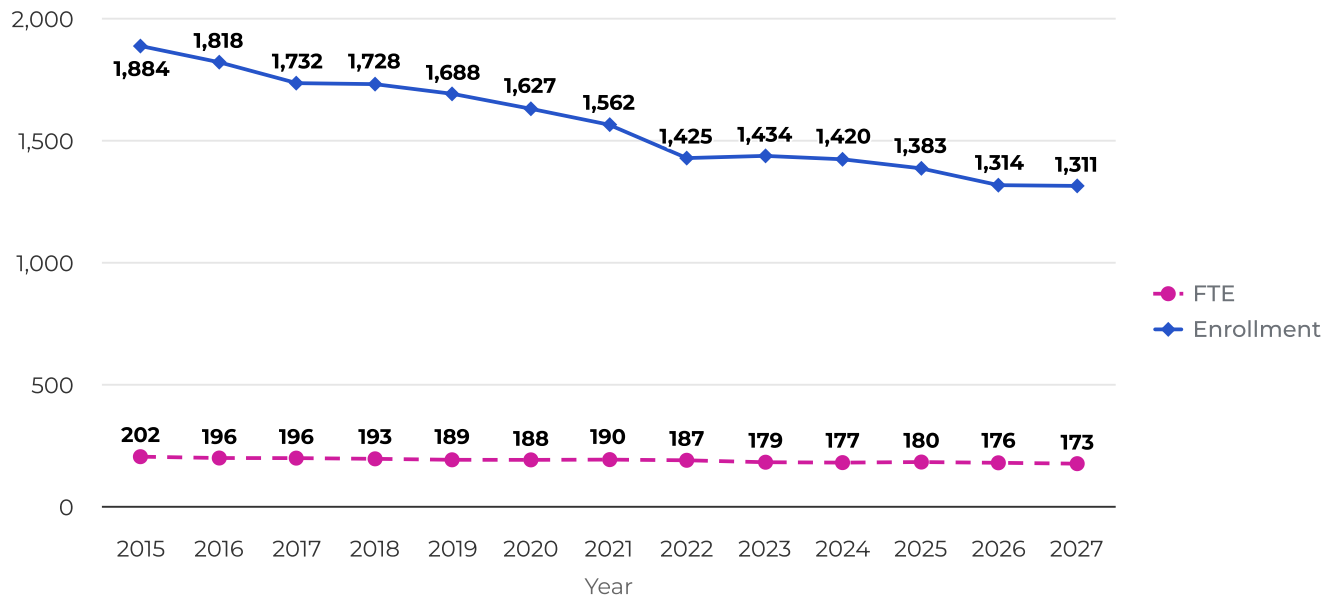
Staffing Analysis - Non-Certified

Group	Position	FTE		
Support Personnel		SY 24-25	SY 25-26	SY 26-27
	Administrative Assistants	13	11	10.5
	Instructional Assistants	2	1	1
	Special Education Assistants	40.2	44.2	44.2
	Athletic Trainer	1	1	1
	Nurses	5	4	4
	Facilities & Grounds	3	3	3
	Infrastructure, Security & Technology	5	5	5
	Maintenance Staff FT/PT	15	14	14
	Central Office	7	7	7
	Student Services & Special Education	1.7	1.7	1.7
	Certified OT Assistant	1	1	1
	ABA Therapist / Job Coach	12	11	11
	Student Information	1	1	1
	Courier	0.5	0.5	0.5
	Grants	6.6	6.6	6.6
	Sub-total Support	114	112	111.5
Total Personnel		293.5	288.4	284.4
Change		4.30	-5.1	-4

Certified - Grants		SY 24-25	SY 25-26	SY 26-27
	Literacy Tutor	0.1	0.1	0.1
	Speech	0.2	0.2	0.2
	Social Worker	1.4	1.4	0.4
	Psychologist	0.1	0.1	0.1
	Special Education	0.5	0.5	0.5
	Literacy Interventionsit	0.7	0.7	0.7
	Preschool Teacher	0.1	0.1	0.1
	Total Certified	3.1	3.1	2.1

Support - Grants		SY 23-24	SY 24-25	SY 26-27
	ABA Therapist	2.5	2	2
	Transition Coordinator	1	1	1
	Special Education Assistants	2.8	3.3	3.3
	Student Services & Special Education	0.3	0.3	0.3
	Total Support	6.6	6.6	6.6
	Total Grant FTE	9.7	9.7	8.7

Historical Enrollment and Certified Staff FTE Change



Per Pupil Expenditures

In Connecticut, the **Per Pupil Expenditure (PPE)** is a key metric used to determine the cost of educating each student in public schools. It provides an average dollar amount that districts spend per student, and it is calculated using a standardized formula to allow for comparisons across districts.

Key Components of Connecticut Per Pupil Expenditure:

1. Total Expenditures:

- Includes direct costs such as instruction, support services, operations, and maintenance.
- Excludes certain expenses like debt service, capital expenditures, and adult education.

2. Student Count:

- The calculation is based on the district's Average Daily Membership (ADM), which accounts for the number of students enrolled in the district on an average day.

Factors Impacting PPE:

- **District Wealth:** Wealthier districts often have higher PPE due to local funding.
- **Student Needs:** Districts with higher special education or English Language Learner (ELL) populations may have increased PPE.
- **Regional Costs:** Urban and suburban areas may experience higher operational costs, affecting PPE.

Per pupil expenditures increase with declining enrollment when most other areas remain the same. It is estimated that with the consolidation of the five district schools into the PK-5 renovated Memorial School, the RSD13 PPE will drop closer to the average level of other regional school districts. Estimated amounts for 2025-2026 and 2026-2027 are shown below.

PPE Year	State Average	RSD Average	RSD 13
2021-2022	\$21,484	\$24,045	\$25,622
2022-2023	\$21,657	\$25,239	\$26,272
2023-2024	\$22,836	\$26,655	\$27,386
2024-2025	\$24,251	\$28,648	\$29,509
*2025-2026			\$29,865
*2026-2027			\$29,830



MIDDLESEX TRANSITION ACADEMY



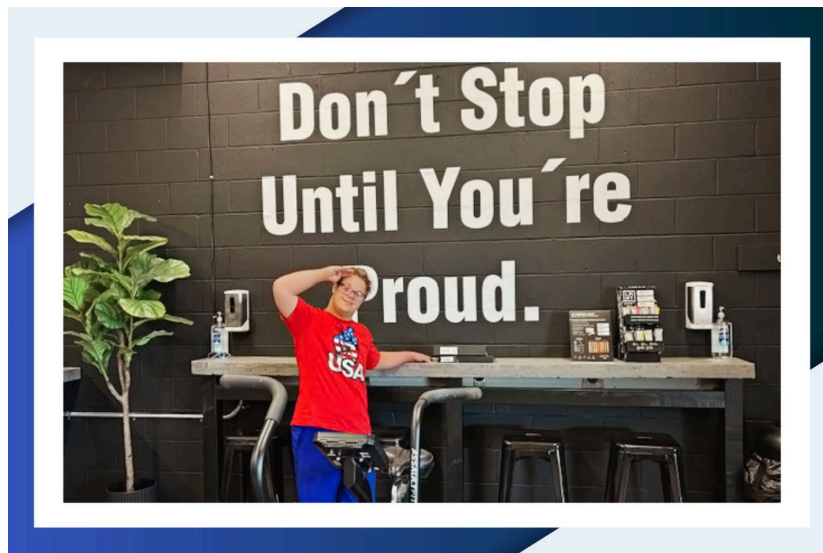
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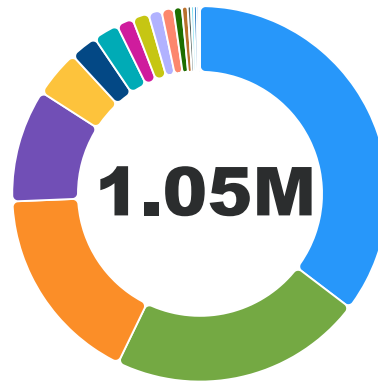
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Middlesex Transition Academy

MTA provides students ages 18-22 a comprehensive, individualized transition program. MTA accepts RSD13 students with extended school transition requirements as well as offers a tuition-based program for out-of-district students. The Middlesex Transition Academy at Wesleyan University provides students the opportunity to address their individual transition goals in an age-appropriate environment.



MTA FY27 Expenditures by Object

Salaries - Certified	\$370,708	35.34%
Salaries - Non-Certified	\$229,118	21.84%
Group Insurance	\$180,145	17.17%
Transportation - Daily	\$102,129	9.74%
Lease	\$42,592	4.06%
Purchased Services - Professional	\$25,000	2.38%
FICA/Medicare	\$22,903	2.18%
Purchased Services - Educational	\$15,000	1.43%
Communications	\$14,760	1.41%
Salaries - Other	\$12,000	1.14%
Supplies	\$11,000	1.05%
Repairs	\$7,500	0.71%
Fuel Oil	\$5,100	0.49%
Gasoline	\$3,000	0.29%
Electricity	\$2,700	0.26%
Dues, Memberships, Fees	\$2,500	0.24%
Professional Development	\$2,000	0.19%
Bottled Gas	\$800	0.08%
Travel	\$100	0.01%

MTA Expenditures by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Salaries - Certified	\$335,169	\$176,662	\$356,533	\$370,708	\$14,175	3.98%
Salaries - Non-Certified	\$172,861	\$95,960	\$203,563	\$229,118	\$25,556	12.55%
Emergency Shelter Hours	-	-	\$2,000	-	-\$2,000	-100.00%
Salaries - Other	\$6,942	\$8,061	\$12,000	\$12,000	-	-
Group Insurance	\$25,000	-	\$147,633	\$180,145	\$32,512	22.02%
FICA/Medicare	\$16,762	\$9,293	\$21,660	\$22,903	\$1,243	5.74%
Purchased Services - Educational	\$7,238	\$3,813	\$22,000	\$15,000	-\$7,000	-31.82%
Professional Development	\$1,069	-	\$2,000	\$2,000	-	-
Purchased Services - Professional	\$18,824	\$10,871	\$25,000	\$25,000	-	-
Repairs	\$6,468	\$793	\$7,500	\$7,500	-	-
Lease	\$31,072	\$41,660	\$41,661	\$42,592	\$931	2.24%
Transportation - Daily Communications	\$58,012	\$11,349	\$81,481	\$102,129	\$20,648	25.34%
Travel	\$11,432	\$6,948	\$15,942	\$14,760	-\$1,182	-7.41%
Supplies	-	-	\$100	\$100	-	-
Electricity	\$5,935	\$3,675	\$8,250	\$11,000	\$2,750	33.33%
Bottled Gas	\$2,179	\$1,232	\$2,700	\$2,700	-	-
Fuel Oil	\$868	\$383	\$800	\$800	-	-
Gasoline	\$4,230	\$1,592	\$5,100	\$5,100	-	-
Dues, Memberships, Fees	\$1,854	\$1,086	\$3,000	\$3,000	-	-
	\$1,816	-	\$2,500	\$2,500	-	-
Total Expenditures	\$707,732	\$373,379	\$961,422	\$1,049,055	\$87,633	9.11%

MTA Revenues by Object

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget	\$ Change	% Change
Revenue - Misc.	\$3,646	\$1,574	\$5,000	\$3,500	-\$1,500	-30.00%
Revenue - In House	\$739,580	\$440,528	\$747,120	\$1,027,200	\$280,080	37.49%
Total Revenues	\$743,227	\$442,101	\$752,120	\$1,030,700	\$278,580	37.04%

MTA Organizational Chart 2025-2026

Program Coordinator (1)		
Special Education Services	Administrative Support	Student Support Services
Special Education Teacher (1)	Program Assistant (1)	Job Coach (4)
Social Worker (0.9)		Vocational Coordinator/Developer (1)
Speech & Language Pathologist (0.2*)		

* Indicates FTE split between locations

MTA Tuition and RSD13 Students

