REGIONAL SCHOOL DISTRICT #14
BUDGET PROPOSAL
March 3, 2025

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

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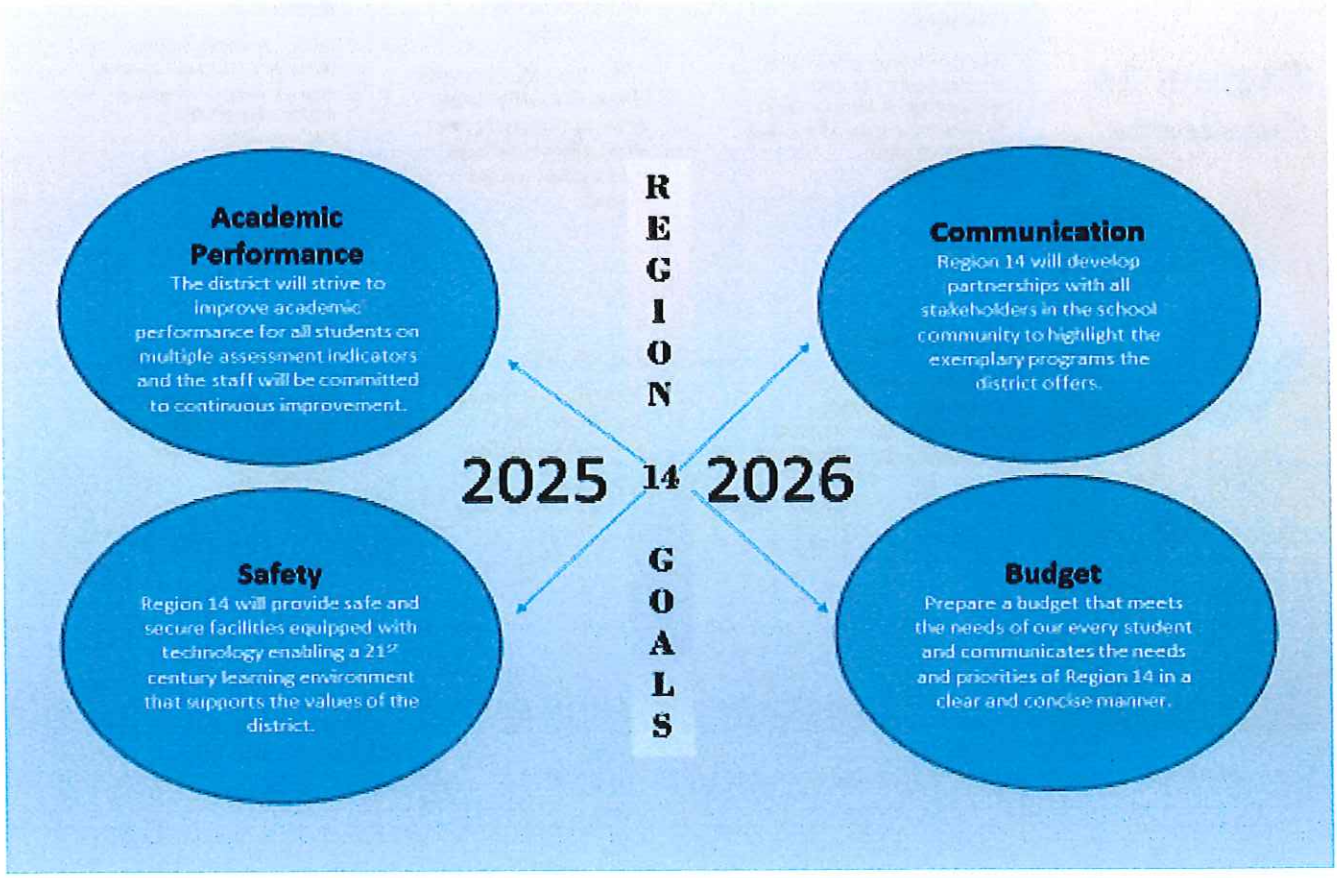
REGIONAL SCHOOL DISTRICT #14
GOALS
2025-2026



REGIONAL SCHOOL DISTRICT #14
VISION OF A LEARNER
2025-2026

Vision of a Learner

Region 14 Students:

Think critically and creatively

They evaluate an issue or problem and develop a solution or opinion using multi-disciplinary thinking, originality and imagination.

Collaborate and communicate effectively

They find effective ways to work together and express, listen to, and exchange ideas and information in many forms.

Demonstrate empathy

They understand and respect the ideas, beliefs, and values of others to foster an inclusive environment.

Take initiative

They take ownership of learning by inquiring, setting goals, taking action and consistently reflecting.

Persevere

They persist through challenges to achieve goals and build resilience.

Adapt and adjust

They remain flexible and open to new ideas, and they adjust to new situations.

REGIONAL SCHOOL DISTRICT # 14
Budget Proposal
FY 2025-2026

BUDGET SUMMARY

2024-2025	$	41,285,463	
2025-2026	$	43,346,298	
Difference	$	2,060,835	4.99%

Regional School District # 14
Budget History

	Approved Budget	$ Difference	% Difference
2014-2015	32,055,775	(6)	0.00%
2015-2016	32,736,726	680,951	2.12%
2016-2017	33,028,116	291,390	0.91%
2017-2018	33,345,780	317,664	0.97%
2018-2019	33,988,629	642,849	1.95%
2019-2020	35,256,560	1,267,931	3.73%
2020-2021	36,894,179	1,637,619	4.64%
2021-2022	37,721,146	826,967	2.24%
2022-2023	38,640,279	919,133	2.44%
2023-2024	40,149,274	1,508,995	3.91%
2024-2025	41,285,463	1,136,189	2.83%
2025-2026 Proposed	43,346,298	2,060,835	4.99%

Regional School District #14
Summary of Budget Changes

	2024-2025 Approved Budget	2025-2026 Budget	$ Variance	% Variance
Code 111 & 112				
Certified Salaries	**18,538,959**	**19,744,744**	**1,205,785**	**6.50%**
Classified Salaries	**5,163,233**	**5,500,756**	**337,523**	**6.54%**
Total Salaries	**23,702,192**	**25,245,500**	**1,543,308**	**6.51%**
Teacher Salary Increases and Contractual Obligations		917,224		
Athletic Stipends (including New Football Coaching		22,561		
Administrative Salary Changes		53,000		
Contractual Obligations - Classified Staff		317,523		
Grant Funding cuts for Salary positions 24-25				
Title I		73,000		
IDEA		65,000		
School Mental Health		20,000		
Salary Positions Requests for 2025-2026				
Elementary Spanish Teacher		75,000		
			-	
		1,543,308	-	
	Difference		**1,543,308**	
Code 200				
Employee Benefits	**5,965,940**	**6,359,254**	**393,314**	**6.59%**
Medical Benefits		354,639	-	
Other Benefits		38,675		
		393,314	-	
	Difference		**393,314**	

Regional School District #14
Summary of Budget Changes

	2024-2025 Approved Budget	2025-2026 Budget	$ Variance	% Variance
Code 300				
Purchased Services Instructional	**2,817,116**	**2,390,904**	**(426,212)**	**-15.13%**
Tuition Special Education			(609,600)	
Professional Services for Student Services		16,500		
Technology Services and Support		85,005		
Other Purchase Service		81,883		
		183,388	(609,600)	
	Difference		**(426,212)**	
Code 300				
Purch. Services Non Instructional	**4,258,389**	**4,359,060**	**100,671**	**2.36%**
Repairs and Maintenance for Building		138,588		
Special Education Transportation			(115,975)	
Student Transportation		39,748		
Other Net changes		38,310		
		216,646	(115,975)	
	Difference		**100,671**	
Code 400				
Supplies & Materials Instructional	**659,958**	**920,332**	**260,374**	**39.45%**
Instructional Supply		89,076	-	
Workbooks		93,897		
Textbooks		15,450		
General School Supplies		61,951	-	
		260,374	-	
	Difference		**260,374**	

Regional School District #14
Summary of Budget Changes

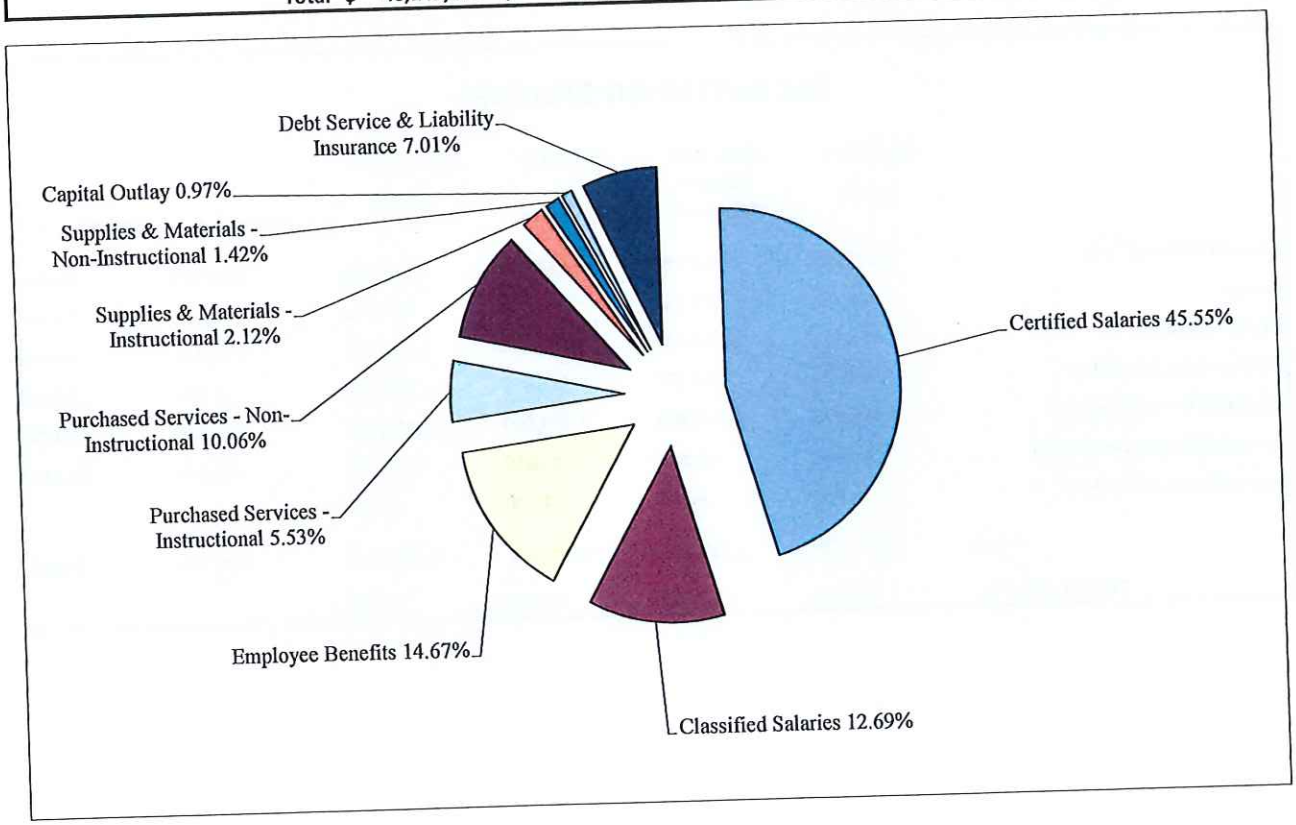
	2024-2025 Approved Budget	2025-2026 Budget	$ Variance	% Variance
Code 400				
Supplies & Materials Non Instruct.	**594,500**	**614,528**	**20,028**	**3.37%**
Diesel Transportation		-	(4,500)	
Custodial Supplies		22,500		
Other Supplies and Materials Non Instruct.		2,028		
		24,528	(4,500)	
	Difference		**20,028**	
Code 500				
Capital Outlay	**283,017**	**418,730**	**135,713**	**47.95%**
Equipment		135,713	-	
		135,713	-	
	Difference		**135,713**	
Code 600				
Dues, Liability Ins. Debt, Cap. Res.	**3,004,352**	**3,037,990**	**33,638**	**1.12%**
Insurance		23,327		
Dues and Fees		10,311		
		33,638	-	
	Difference		**33,638**	
2025-2026 Net Changes	41,285,463	43,346,298	**2,060,835**	**4.99%**

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSED
BUDGET 2025-2026

LINE ITEM BUDGET

The budget is comprised of nine major areas of expenditure which are summarized below. **Salaries and benefits** account for **72.91%** of the budget request with **debt service and capital outlay** comprising another **7.97%** of the total. Purchased services, both **instructional and non-instructional** account for **15.58%,** and **supplies/materials** are another **3.54%.**

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
111 Certified Salaries	$ 17,695,012	$ 18,538,959	$ 18,687,124	$ 19,744,744	$ 1,205,785	6.50%
112 Classified Salaries	$ 5,054,076	$ 5,163,233	$ 5,182,372	$ 5,500,756	$ 337,524	6.54%
200 Employee Benefits	$ 6,100,541	$ 5,965,940	$ 5,913,742	$ 6,359,254	$ 393,314	6.59%
300 Purch Services-Instructional	$ 2,733,576	$ 2,817,116	$ 2,612,870	$ 2,390,904	$ (426,212)	-15.13%
300 Purch Services-Non-Instruction	$ 3,799,224	$ 4,258,389	$ 4,248,003	$ 4,359,060	$ 100,671	2.36%
400 Supplies/Materials-Instructiona	$ 738,336	$ 659,958	$ 497,117	$ 920,332	$ 260,374	39.45%
400 Supplies/Materials-Non-Instruct	$ 630,930	$ 594,500	$ 642,897	$ 614,528	$ 20,028	3.37%
500 Capital Outlay	$ 443,253	$ 283,017	$ 353,921	$ 418,730	$ 135,713	47.95%
600 Debt, Liability Ins, Cap Reserve	$ 2,954,325	$ 3,004,352	$ 2,995,030	$ 3,037,990	$ 33,638	1.12%
Total	$ 40,149,274	$ 41,285,463	$ 41,133,076	$ 43,346,298	$ 2,060,835	4.99%



REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSED
BUDGET 2025-2026

111 CERTIFIED SALARIES

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Regular Teachers	10,984,754	11,555,811	11,624,800	12,257,272	701,461	6.07%
Special Ed Teachers	2,009,484	2,220,032	2,328,315	2,516,202	296,170	13.34%
Guidance Counselors	779,602	801,596	805,910	855,719	54,123	6.75%
Psychological Services	361,544	355,959	351,309	366,010	10,051	2.82%
OT/PT/Social Workers	761,820	768,594	766,413	813,041	44,448	5.78%
Library / Media	399,651	405,764	405,764	416,314	10,550	2.60%
Homebound Salaries	25,662	64,250	10,942	58,000	(6,250)	-9.73%
Activity Advisors	248,852	242,061	234,865	254,520	12,459	5.15%
Athletic Coaches	313,325	332,252	344,643	354,813	22,561	6.79%
Superintendent	213,923	214,240	219,666	229,000	14,760	6.89%
Director of Curriculum	177,055	181,432	181,432	185,977	4,545	2.51%
Principals & Assist Principals	1,126,457	1,096,153	1,112,251	1,125,406	29,253	2.67%
Director Special Services	171,177	175,457	175,457	180,845	5,388	3.07%
Director of Fiscal Services	121,706	125,358	125,357	131,625	6,267	5.00%
Totals	17,695,012	18,538,959	18,687,124	19,744,744	1,205,785	6.50%
Percent of Budget	44.07%	44.90%	45.43%	45.55%		

112 CLASSIFIED SALARIES

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Para-Prof/Aides/Tech	2,095,016	2,173,782	2,173,785	2,383,648	209,866	9.65%
Nurses	326,762	316,367	316,367	324,426	8,059	2.55%
Clerical Support	1,153,451	1,179,587	1,199,648	1,225,308	45,721	3.88%
Maintenance Supervisor	109,125	112,272	111,332	115,659	3,387	3.02%
Custodial & Maintenance	1,346,632	1,350,800	1,350,900	1,408,015	57,215	4.24%
Summer/Wkend Temp AgEd	15,810	25,925	25,840	39,200	13,275	51.21%
Board of Education Clerk	7,280	4,500	4,500	4,500	-	
Totals	5,054,076	5,163,233	5,182,372	5,500,756	337,524	6.54%
Percent of Budget	12.59%	12.51%	12.60%	12.69%		

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSED
BUDGET 2025-2026

200 EMPLOYEE BENEFITS

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Medical Benefits - 24	4,723,456	4,520,526	4,518,033	4,875,165	354,639	7.85%
Life Ins and LTD - 25	32,705	41,250	34,500	41,250	-	
Retirement/Pension - 26	465,123	439,875	439,875	453,550	13,675	3.11%
Social Security/Medicare - 28	713,769	758,289	758,250	774,289	16,000	2.11%
Unemployment Comp - 29	9,686	50,000	10,679	50,000	-	
Workers Compensation - 30	155,802	156,000	152,405	165,000	9,000	5.77%
Totals	6,100,541	5,965,940	5,913,742	6,359,254	393,314	6.59%
Percent of Budget	15.19%	14.45%	14.38%	14.67%		

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSED
BUDGET 2025-2026

300 PURCHASED SERVICES-INSTRUCTIONAL

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Prog Imp/Prof Dev/Subs/Interns	609,568	253,100	247,878	305,357	52,257	20.65%
Evaluation Testing	51,875	77,000	76,958	72,000	(5,000)	-6.49%
Physicians	6,720	12,000	10,250	12,000	-	
Speech Services	420	-	333	-	-	
Repair & Maint. Inst Equipment	19,553	33,559	20,711	39,474	5,915	17.63%
Rentals-Graduation/Media	5,508	4,000	3,500	3,000	(1,000)	-25.00%
Field & Athletic Trips	141,098	149,790	149,270	174,440	24,650	16.46%
Work Exp AgEd/Itinerant Travel	3,977	7,960	6,799	7,950	(10)	-0.13%
Travel & Conference	15,458	17,780	15,278	20,128	2,348	13.21%
Postage	16,698	15,500	10,567	17,600	2,100	13.55%
Advertising & Public Information	3,024	2,500	497	3,000	500	20.00%
Printing & Binding	462	8,100	3,821	7,350	(750)	-9.26%
Tuition-Special Education & Magnet	916,953	1,127,440	1,054,110	517,840	(609,600)	-54.07%
Tuition Prof/Career Incentives	23,350	21,000	6,470	30,000	9,000	42.86%
Other Purchased Services	855,657	1,024,060	942,078	1,111,981	87,921	8.59%
Official Fees-Sports	55,450	55,500	57,492	59,500	4,000	7.21%
Constables-Sports/Graduation	7,806	7,827	6,858	9,284	1,457	18.62%
Totals	2,733,576	2,817,116	2,612,870	2,390,904	(426,212)	-15.13%
Percent of Budget	6.81%	6.82%	6.35%	5.52%		

300 PURCHASED SERVICES-NON-INSTRUCTIONAL

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Auditor/Consultants	55,007	56,000	43,300	64,000	8,000	14.29%
Repair/Maint of Equipment	9,341	9,000	1,463	9,000		
Legal Counsel	88,339	180,000	120,567	180,000		
Legal Counsel - Investigation	-	-	-	-		
Electricity	434,841	535,250	535,250	535,250		
Water	8,637	9,300	8,500	9,600	300	3.23%
Repair/Maint of Buildings	699,787	414,332	696,812	552,920	138,588	33.45%
Repair/Maint Vehicles/Equipment	5,645	12,000	1,711	12,000		
Snow Plowing	39,275	60,500	59,000	66,550	6,050	10.00%
Fire Alarm Service/Security	291,910	328,000	338,823	339,560	11,560	3.52%
District Transport.	978,684	1,135,792	1,106,701	1,154,360	18,568	1.63%
Spec.Ed Transport.	781,421	1,027,965	997,949	911,990	-115,975	-11.28%
Voc.Tech.Transport.	161,070	199,950	166,530	221,130	21,180	10.59%
Telephone / Internet	181,953	234,300	139,867	239,700	5,400	2.30%
Tuition-Adult Ed.	24,891	25,000	-	25,000		
Referendum & Election	24,702	15,000	17,500	22,000	7,000	46.67%
Purch Service-OSHA Required	13,722	16,000	14,030	16,000		
Total	3,799,224	4,258,389	4,248,003	4,359,060	100,671	2.36%
Percent of Budget	9.46%	10.31%	10.33%	10.06%		

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSED
BUDGET 2025-2026

400 SUPPLIES AND MATERIALS -INSTRUCTIONAL

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Instructional Supplies	452,254	386,253	319,974	475,329	89,076	23.06%
Textbooks	3,977	350	11,626	15,800	15,450.00	4414%
Workbooks	65,925	2,250	-	96,147	93,897	4173.20%
Library & Reference Books	18,478	24,526	18,446	24,526		
Subscriptions & Periodicals	13,055	21,779	6,621	21,990	211	0.97%
Office/Activity Supplies 72 & 73	169,567	212,910	138,237	274,150	61,240	28.76%
Graduation Supplies	15,081	11,890	2,213	12,390	500	4.21%
Total	738,336	659,958	497,117	920,332	260,374	39.45%
	1.84%	1.60%	1.21%	2.12%		

400 SUPPLIES AND MATERIALS -NON-INSTRUCTIONAL

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Diesel/Gasoline-Transportation Ser\	152,997	116,000	110,064	111,000	(5,000)	-4.31%
Diesel/Gasoline Vo-Ag	905	16,000	14,873	16,000	-	
Gasoline Maintenance	12,325	13,500	12,000	13,500	-	
Maintenance/Custodial Supplies	240,444	189,500	231,882	212,000	22,500	11.87%
Heating-Fuel Oil/Natural Gas	224,260	259,500	274,078	262,028	2,528	0.97%
Totals	630,930	594,500	642,897	614,528	20,028	3.37%
	1.57%	1.44%	1.56%	1.42%		

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSED
BUDGET 2025-2026

500 CAPITAL OUTLAY

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Building Improvements	17,442	-	-	-	-	
Furniture	30,214	-	-	-	-	
Equipment	395,598	283,017	353,921	418,730	135,713	47.95%
Totals	443,253	283,017	353,921	418,730	135,713	47.95%
	1.10%	0.69%	0.86%	0.97%		

600 DUES, LIABILITY INS, DEBT, CAPITAL RESERVE

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Dues & Fees	81,715	78,904	74,100	93,215	14,311	18.14%
Property & Sports Insurance	231,485	239,223	234,805	258,550	19,327	8.08%
Principal	1,430,000	1,530,000	1,530,000	1,780,000	250,000	16.34%
Interest	1,156,125	1,156,125	1,156,125	906,125	(250,000)	-21.62%
Food Services Loss	-	-	-	-	-	
Capital Reserve	55,000	100	-	100	-	
Totals	2,954,325	3,004,352	2,995,030	3,037,990	33,638	1.12%
	7.36%	7.28%	7.28%	7.01%		

Regional School District # 14
Average Daily Membership (ADM)
For District Students Using The Period
September to February

Bethlehem	Bethlehem	Mitchell	Middle	High School	Tuition-Out	Transition	Total
9/1/2024	171	1	80	94	3	1	350
10/1/2024	171	1	80	92	3	1	348
11/1/2024	171	1	79	92	3	1	347
12/1/2024	172	1	78	91	3	1	346
1/1/2025	172	1	78	91	3	1	346
2/1/2025	171	1	79	89	3	1	344
Total	1,028	6	474	549	18	6	2,081
Average	171	1	79	92	3	1	347

Woodbury	Bethlehem	Mitchell	Middle	High School	Tuition-Out	Transition	Total
9/1/2024	102	325	221	288	6	4	946
10/1/2024	105	327	220	288	6	4	950
11/1/2024	105	329	223	290	6	4	957
12/1/2024	106	329	222	290	6	4	957
1/1/2025	108	328	221	290	6	4	957
2/1/2025	109	328	222	291	6	4	960
Total	635	1,966	1,329	1,737	36	24	5,727
Average	106	328	222	290	6	4	955

Combined	Bethlehem	Mitchell	Middle	High School	Tuition-Out	Transition	Total
9/1/2024	273	326	301	382	9	5	1,296
10/1/2024	276	328	300	380	9	5	1,298
11/1/2024	276	330	302	382	9	5	1,304
12/1/2024	278	330	300	381	9	5	1,303
1/1/2025	280	329	299	381	9	5	1,303
2/1/2025	280	329	301	380	9	5	1,304
Total	1,663	1,972	1,803	2,286	54	30	7,808
Average	277	329	301	381	9	5	1,301

2024-2025 Budget	ADM	ADM %'s
Bethlehem	348	26.1458%
Woodbury	983	73.8542%
Total	1,331	100.0000%

2025-2026 Budget	ADM	ADM %'s
Bethlehem	347	26.6513%
Woodbury	955	73.3487%
Total	1,302	100.0000%

Source = Monthly attendance report Regional Students only
(excluding tuition in and vo-tech)
Using September to February straight line average. (Agreement by Towns)
Budget is distributed to towns.

Regional School District #14
Budget Proposal
FY 2025-2026
Average Daily Membership History (ADM)
Budget Distribution History by Member Town

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual
Budget	32,055,720	32,762,187	33,107,918	33,319,422	33,639,344	35,030,687
Revenue - R14 Only	3,003,462	3,095,286	3,059,835	2,911,571	2,836,674	3,223,929
Net to Towns	29,052,258	29,666,901	30,048,083	30,407,851	30,802,670	31,806,758
Student Enrollment						
Bethlehem	400	383	368	349	361	367
Woodbury	1,268	1,198	1,176	1,196	1,129	1,067
Total	1,668	1,581	1,544	1,545	1,490	1,434
Student Ratio						
Bethlehem	23.9808%	24.2252%	23.8342%	22.5890%	24.2282%	25.5927%
Woodbury	76.0192%	75.7748%	76.1658%	77.4110%	75.7718%	74.4073%
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Approved	2025-2026 Proposed
Budget	36,571,006	37,721,146	38,483,070	40,149,274	41,285,463	43,346,298
Revenue - R14 Only	3,181,301	3,313,521	3,813,524	4,040,967	4,262,963	4,282,781
Net to Towns	33,389,705	34,407,625	34,669,546	36,108,307	37,022,500	39,063,517
Student Enrollment						
Bethlehem	352	370	363	359	348	347
Woodbury	1,027	999	1,004	1,024	983	955
Total	1,379	1,369	1,367	1,383	1,331	1,302
Student Ratio						
Bethlehem	25.5257%	27.0270%	26.5545%	25.9581%	26.1458%	26.6513%
Woodbury	74.4743%	72.9730%	73.4455%	74.0419%	73.8542%	73.3487%
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

Budget Distribution by Member Town

	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	Variance	% Change
Budget Expenditures	$ 40,149,274	$ 41,285,463	$ 41,285,463	$ 43,346,298	$ 2,060,835	4.99%
Revenue - Region Only	$ 4,040,967	$ 4,262,963	$ 4,262,963	$ 4,282,781	$ 19,818	0.46%
Net to Towns	$ 36,108,307	$ 37,022,500	$ 37,022,500	$ 39,063,517	$ 2,041,017	5.51%
*Student Enrollment**						
Bethlehem	359	348	348	347	(1)	-0.29%
Woodbury	1,024	983	983	955	(28)	-2.85%
Total	1,383	1,331	1,331	1,302	(29)	-2.18%
*Student Ratio **						
Bethlehem	25.9581%	26.1458%	26.1458%	26.6513%	0.5056%	1.93%
Woodbury	74.0419%	73.8542%	73.8542%	73.3487%	-0.5056%	-0.68%
Total	100.0000%	100.0000%	100.0000%	100.0000%		

** When the Region was formed, the towns agreed to the following formula to calculate each town's share of the budget: Take the average of the enrollment for the first day of each month - September - February and determine the percentage of students for each town. These percentages for the current year are used to calculate each town's share for the next school year.*

Budget Distribution	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	2025-2026 Variance	2025-2026 % Change
Bethlehem	$ 10,421,974	$ 9,679,812	$ 9,679,812	$ 10,410,937	$ 731,125	7.55%
Woodbury	$ 29,727,300	$ 27,342,688	$ 27,342,688	$ 28,652,580	$ 1,309,892	4.79%
Total	$ 40,149,274	$ 37,022,500	$ 37,022,500	$ 39,063,517	$ 2,041,017	5.51%
Educational Cost Sharing Grant						
Bethlehem	$ 1,048,957	$ 1,114,584	$ 1,114,584	$ 1,141,417	$ 26,833	2.41%
Woodbury	$ 2,992,010	$ 3,148,379	$ 3,148,379	$ 3,141,364	$ (7,015)	-0.22%
Total	$ 4,040,967	$ 4,262,963	$ 4,262,963	$ 4,282,781	$ 19,818	0.46%
Bethlehem-Net	$ 9,373,017	$ 8,565,228	$ 8,565,228	$ 9,269,520	$ 704,292	7.28%
Woodbury-Net	$ 26,735,290	$ 24,194,309	$ 24,194,309	$ 25,511,216	$ 1,316,907	4.82%

REGIONAL SCHOOL DISTRICT #14

Budget Proposal

FY 2025-2026

Costs to Towns -Effect on Mill Rate

		2024-2025	2025-2026	Variance	% Increase
Approved Budget		$ 41,285,463	$ 43,346,298	$ 2,060,835	4.99%
Less: Estimated Revenue		$ 4,262,963	$ 4,282,781	$ 19,818	0.46%
		$ -	$ -	$ -	
Net Education Cost to Towns		**$ 37,022,500**	**$ 39,063,517**	**$ 2,041,017**	**5.51%**
			Bethlehem		**Woodbury**
Percentage of Budget to Each Town			26.6513%		73.3487%
Net Education Cost by Town			$ 10,410,937		$ 28,652,580
Assessment Change from 2024-2025 Approved Budget			**$ 731,125**		**$ 1,309,892**
Grand list from Assessor's office-as of 2-25-25		estimated	$ 526,446,180		$ 1,457,622,482
Value of One (1) Mill			$ 526,446		$ 1,457,622
Approved Budget Change in Mills			**1.39**		**0.90**
Mill Rate 2024-25			21.75		23.17
Projected Mill Rate for Approved Budget			23.14		24.07
% Changes in Mill Rate			6.39%		3.88%

Taxpayer Cost Of Educational Budget Increase

Assessed Value Range of $208,000 and $350,000

Bethlehem	**1.39**	**Mills**			
Assessed Valuation	$ 208,000	$ 225,000	$ 250,000	$ 275,000	$ 350,000
Annual Tax Increase	$ 288.87	$ 312.48	$ 347.20	$ 381.92	$ 486.08
Woodbury	**0.90**	**Mills**			
Assessed Valuation	$ 208,000	$ 225,000	$ 250,000	$ 275,000	$ 350,000
Annual Tax Increase	$ 186.92	$ 202.20	$ 224.66	$ 247.13	$ 314.53

The **Educational Cost Sharing Grant (ESC)** is the State's attempt to equalize the cost of education throughout all communities. It is formula driven grant based on 4 areas; **Resident students; Poverty of students, Remedial Performing students and Limited English Proficient students.** Grants go directly to the towns to be used to reduce the towns' share of the cost of education.

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

Revenues by Source

	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Budget	Variance
Revenue Detail					
Agri-Science Tuition	$ 1,756,871	$ 1,052,562	$ 1,052,562	$ 1,056,455	$ 3,893
Special Education Tuition-Ag	$ 466,538	$ 425,000	$ 425,000	$ 350,000	$ (75,000)
Individual Tuition	$ -	$ -	$ -	$ -	$ -
PreSchool Tuition	$ 81,202	$ 75,000	$ 75,000	$ 85,000	$ 10,000
Interest Income	$ 13,175	$ 7,000	$ 7,000	$ 7,000	$ (0)
Rental Fees	$ 6,628	$ 2,000	$ 2,000	$ 2,000	$ -
Prior Year Surplus	$ -	$ 63,822	$ 63,822	$ 140,418	$ 76,596
Sub Total	**$ 2,324,414**	**$ 1,625,384**	**$ 1,625,384**	**$ 1,640,873**	**$ 15,489**
State of Connecticut					
Agri-Science Grant	$ 1,705,746	$ 2,631,062	$ 2,631,062	$ 2,637,489	$ 6,427
Additional Vo Ag Grant	$ -	$ -	$ -	$ -	$ -
Adult Ed. Grant	$ 4,719	$ 6,517	$ 6,517	$ 4,419	$ (2,098)
Sub Total	**$ 1,710,465**	**$ 2,637,579**	**$ 2,637,579**	**$ 2,641,908**	**$ 4,329**
Grand Totals	**$ 4,034,879**	**$ 4,262,963**	**$ 4,262,963**	**$ 4,282,781**	**$ 19,818**
ECS Grant for Bethlehem	**$ 1,180,408**	**$ 1,218,610**	**$ 1,218,610**	**$ 1,191,027**	**$ (27,583)**
ECS Grant for Woodbury	**$ 2,186,586**	**$ 2,936,816**	**$ 2,936,816**	**$ 2,931,727**	**$ (5,089)**
Total ECS Grants	**$ 3,366,994**	**$ 4,155,426**	**$ 4,155,426**	**$ 4,122,754**	**$ (32,672)**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

BETHLEHEM ELEMENTARY SCHOOL

WENDY YATSENICK, PRINCIPAL

2024-2025 student information as of October 1, 2024

Class	PreK	K	1	2	3	4	5	Total
Number of Students	28	30	43	47	43	43	42	276
Number of K-5 Classes	3	2	2	2	2	2	2	15
Average K-5 Class Size	9.33	15.00	21.50	23.50	21.50	21.50	21.00	18.40

2025-2026 projected student information

Class	PreK	K	1	2	3	4	5	Total
Number of Students	29	31	32	44	47	43	43	269
Number of K-5 Classes	3	2	2	2	2	2	2	15
Average K-5 Class Size	9.67	15.50	16.00	22.00	23.5	21.50	21.50	17.93

Enrollment History

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-23	2023-24	2024-25
Number of Students	269	273	280	274	281	280	276
Number of PreK-5 Classes	12	13	15	15	15	15	15
Average K-5 Class Size	22.42	21.00	18.67	18.27	18.73	18.67	18.40

Other Student Information

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-23	2023-24	2024-25
Number of Free/Reduced	58	66	ALL FREE	ALL FREE	ALL FREE	56	57
Percentage of free & Reduced	21.56%	24.18%	100.00%	100.00%	100.00%	20.00%	20.65%
Number of ELL Students	3	3	3	6	3	3	6
Percentage of ELL Students	1.12%	1.10%	1.07%	2.19%	1.07%	1.07%	2.17%
Number of Students with IEPs	49	55	60	63	72	62	55
Percentage of Students with IEPs	18.22%	20.15%	21.43%	22.99%	25.62%	22.14%	19.93%
Number of Students with 504 Plans		12	8	7	12	18	18
Percentage of Students with IEPs		4.40%	2.86%	2.55%	4.27%	6.43%	6.52%

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

BETHLEHEM ELEMENTARY SCHOOL

STAFFING

	2024-2025 Staffing	Changes	2025-2026 Staffing
Certified Positions	**FTE**	**FTE**	**FTE**
Principal	1.00	-	1.00
Teacher (Classroom)	12.00	-	12.00
Art	0.40	-	0.40
Music	0.70	-	0.70
Math Specialist	1.00	-	1.00
Science Specialist	0.00	-	0.00
Physical Education	1.00	-	1.00
World Language	-	0.50	0.50
Reading/Literacy Specialist	2.00	-	2.00
Library Media Specialist	1.00	-	1.00
School Counselor	1.00	-	1.00
Special Ed. Teacher	5.00	-	5.00
Occupational Therapist	0.80	-	0.80
Physical Therapist	0.55	-	0.55
Speech	1.00	-	1.00
Psychologist	0.80	-	0.80
Social Worker	1.00	-	1.00
Sub Total	**29.25**	**0.50**	**29.75**
Classified Positions			
School Nurse	1.00	-	1.00
Secretaries / Clerks	1.00	-	1.00
Custodians	3.00	-	3.00
Para-Professionals	13.00	-	13.00
Interventionist	1.00	-	1.00
Cafeteria Aides	0.66	-	0.66
Sub Total	**19.66**	**-**	**19.66**
BES 14 Staff Total	**48.91**	**0.50**	**49.41**

REGIONAL SCHOOL DISTRICT # 14
Budget Proposal
FY 2025-2026

BETHLEHEM ELEMENTARY SCHOOL

Budget

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Regular Teachers - 01	1,569,214	54,927	1,624,141	3.50%
Substitutes - 02	64,250		52,080	0.00%
Guidance Counselor - 04	83,097	(23,828)	59,269	-28.67%
Media Specialists - 07	96,671	2,513	99,184	2.60%
Activity Advisors - 10	10,545	1,382	11,927	13.11%
Principals - 14	165,249	4,106	169,355	2.48%
Certified Salaries	**1,989,026**	**39,100**	**2,015,956**	**1.97%**
Paraprofessionals - 17	57,074	60	57,134	0.11%
Nurses - 18	78,401	(20,901)	57,500	-26.66%
Clerical - 19	68,501	2,055	70,556	3.00%
Custodians/Maintenance - 21	211,236	10,580	221,816	5.01%
Classified Salaries	**415,212**	**(8,206)**	**407,006**	**-1.98%**
Employee Benefits - Certified Staff	500,646	7,166	507,812	1.43%
Employee Benefits - Non-Certified Staff	104,511	(1,988)	102,523	-1.90%
Employee Benefits	**605,157**	**5,178**	**610,335**	**0.86%**
Prog Improv/Prof Dev - 31	900	1,300	2,200	144.44%
Repair-Inst Equipment - 35	1,284	(10)	1,274	-0.78%
Field Trip & Athletic Transportation - 38	4,500	-	4,500	0.00%
Travel/Conference - 40	80	120	200	150.00%
Postage - 41	1,000	700	1,700	70.00%
Printing/Binding - 43	0	-	0	0.00%
Tuition-Professional - 45	1,000	3,000	4,000	300.00%
Purchased Services - Instructional	**8,764**	**5,110**	**13,874**	**58.31%**
Electricity - 52	58,750	-	58,750	0.00%
Repair/Maint Buildings - 55	42,720	26,000	68,720	60.86%
Alarm/Security Service - 58	75,000	2,500	77,500	3.33%
Telephone/Internet - 62	36,000	500	36,500	1.39%
Purchased Services-Non-Instructional	**212,470**	**29,000**	**241,470**	**13.65%**

REGIONAL SCHOOL DISTRICT # 14
Budget Proposal
FY 2025-2026

BETHLEHEM ELEMENTARY SCHOOL

Budget (Continued)

	2024-2025 Approved	Changes	2025-2026 Budget	
Instructional Supplies - 67	53,892	12,038	65,930	22.34%
Textbooks/Workbooks - 68/69	-	27,658	27,658	100.00%
Library/Ref Books - 70	4,200	-	4,200	0.00%
Subscriptions/Periodicals - 71	3,400	-	3,400	0.00%
Other Supplies - 72	12,300	5,580	17,880	45.37%
Supplies and Materials - Instructional	**73,792**	45,276	**119,068**	**61.36%**
Maint/Custodial Supplies - 78	30,000	7,000	37,000	23.33%
Fuel Oil/Natural Gas - 79	43,500	2,528	46,028	5.81%
Supplies & Materials-Non-Instructional	**73,500**	**9,528**	**83,028**	**12.96%**
Building Improvement - 80	-	-	-	
Furniture - 81	-	-	-	
Equipment - 82	-	-	-	
Capital Outlay	-	-	-	
Dues/Fees - 83	300	300	600	100.00%
Dues/Fees, Liability Ins & Debt Service	**300**	**300**	**600**	**100.00%**
TOTAL	**3,378,221**	**125,286**	**3,491,337**	**3.71%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

MITCHELL ELEMENTARY SCHOOL

KELLY PINHO, PRINCIPAL

2024-2025 student information as of October 1, 2024

Class	PreK	K	1	2	3	4	5	Total
Number of Students	18	48	44	52	49	51	66	328
Number of K-5 Classes	2	3	2	3	3	3	3	19
Average K-5 Class Size	9.00	16.00	22.00	17.33	16.33	17.00	22.00	17.26

2025-2026 projected student information

Class	PreK	K	1	2	3	4	5	Total
Number of Students	25	48	48	44	50	49	51	315
Number of K-5 Classes	2	3	2	3	3	3	3	19
Average K-5 Class Size	12.50	16.00	24.00	14.67	16.67	16.33	17.00	16.58

Enrollment History

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Number of Students	350	335	323	329	349	327	328
Number of K-5 Classes	18	18	18	18	18	18	19
Average K-5 Class Size	19.44	18.61	17.94	18.28	19.39	18.17	17.26

Other Student Information

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Number of Free/Reduced	72	63	ALL FREE	ALL FREE	ALL FREE	92	70
Percentage of free & Reduced	20.57%	18.81%	100.00%	100.00%	100.00%	28.13%	21.34%
Number of ELL Students	11	11	10	13	19	12	5
Percentage of ELL Students	3.14%	3.28%	3.10%	3.95%	5.44%	3.67%	1.52%
Number of Students with IEPs	56	52	60	50	60	72	65
Percentage of Students with IEPs	16.00%	15.52%	18.58%	15.20%	17.19%	22.02%	19.82%

Number of Students with 504 Plans		13	11	15	19	27	32
Percentage of Students with IEPs		3.88%	3.41%	4.56%	5.44%	8.26%	9.76%

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

MITCHELL ELEMENTARY SCHOOL

STAFFING

	2024-2025 Staffing FTE	Changes FTE	2025-2026 Staffing FTE
Certified Positions			
Principal	1.00	-	1.00
Teacher (Classroom)	17.00	-	17.00
Art	0.60	-	0.60
Music	1.00	-	1.00
Math Specialist	1.00	-	1.00
Science Specialist	1.00	-	1.00
Physical Education	1.00	-	1.00
World Language	-	0.50	0.50
Reading/Literacy Specialist	2.00	-	2.00
Library Media Specialist	1.00	-	1.00
School Counselor	1.00	-	1.00
Special Ed. Teacher	5.00	-	5.00
Occupational Therapist	0.80	-	0.80
Physical Therapist	0.63	-	0.63
Speech	1.00	-	1.00
Psychologist	1.00	-	1.00
Social Worker	1.00	-	1.00
Sub Total	**36.03**	**0.50**	**36.53**
Classified Positions			
School Nurse	1.00	-	1.00
Secretaries / Clerks	1.00	-	1.00
Custodians	4.00	-	4.00
Para-Professionals	16.00	-	16.00
Instructional Support	1.00	-	1.00
Intervenionist	1.00	-	1.00
Cafeteria Aides	1.00	-	1.00
Sub Total	**25.00**	**-**	**25.00**
MES 14 Staff Total	**61.03**	**0.50**	**61.53**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

MITCHELL ELEMENTARY SCHOOL

Budget

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Regular Teachers - 01	2,032,602	101,509	2,134,111	4.99%
Substitutes - 02	64,250	(12,170)	52,080	-18.94%
Guidance Counselor - 04	100,958	(31,558)	69,400	-31.26%
Media Specialists - 07	104,068	2,706	106,774	2.60%
Activity Advisors - 10	10,545	5,000	15,545	47.42%
Principals - 14	165,249	4,106	169,355	2.48%
Certified Salaries	**2,477,672**	**69,593**	**2,547,265**	**2.81%**
Paraprofessionals - 17	64,372	1,329	65,701	2.06%
Nurses - 18	77,182	(22,682)	54,500	-29.39%
Clerical - 19	61,983	1,860	63,843	3.00%
Custodians/Maintenance - 21	282,422	9,900	292,322	3.51%
Classified Salaries	**485,959**	**(9,593)**	**476,366**	**-1.97%**
Employee Benefits - Certified Staff	623,640	18,007	641,647	2.89%
Employee Benefits - Non-Certified Staff	122,318	(2,323)	119,995	-1.90%
Employee Benefits	**745,958**	**15,684**	**761,642**	**2.10%**
Prog Improv/Prof Dev - 31	1,000	2,000	3,000	200.00%
Repair-Inst Equipment - 35	1,325	25	1,350	1.89%
Field Trip & Athletic Transportation - 38	6,300	-	6,300	0.00%
Travel/Conference - 40	80	120	200	150.00%
Postage - 41	1,500	(300)	1,200	-20.00%
Printing/Binding - 43	-	-	-	#DIV/0!
Tuition-Professional - 45	1,000	3,000	4,000	300.00%
Purchased Services - Instructional	**11,205**	**4,845**	**16,050**	**43.24%**
Electricity - 52	66,250	-	66,250	0.00%
Water Service - 54	800	-	800	0.00%
Repair/Maint Buildings - 55	58,250	22,000	80,250	37.77%
Alarm/Security Service - 58	73,000	5,860	78,860	8.03%
Telephone/Internet - 62	37,500	300	37,800	0.80%
Purchased Services-Non-Instructional	**235,800**	**28,160**	**263,960**	**11.94%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

MITCHELL ELEMENTARY SCHOOL

Budget (Continued)

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Instructional Supplies - 67	63,920	25,345	89,265	39.65%
Textbooks/Workbooks - 68/69	-	37,989	37,989	100.00%
Library/Ref Books - 70	5,250	-	5,250	0.00%
Subscriptions/Periodicals - 71	4,000	2,500	6,500	62.50%
Other Supplies - 72	14,000	9,580	23,580	68.43%
Supplies and Materials - Instructional	**87,170**	**75,414**	**162,584**	**86.51%**
Maint/Custodial Supplies - 78	38,000	(1,000)	37,000	-2.63%
Fuel Oil/Natural Gas - 79	44,000	-	44,000	0.00%
Supplies & Materials-Non-Instructional	**82,000**	**(1,000)**	**81,000**	**-1.22%**
Building Improvement - 80	-	-	-	#DIV/0!
Furniture - 81	-	-	-	#DIV/0!
Equipment - 82	-	-	-	#DIV/0!
Capital Outlay	**-**	**-**	**-**	
Dues/Fees - 83	300	300	600	100.00%
Dues/Fees, Liability Ins & Debt Service	**300**	**300**	**600**	**100.00%**
TOTAL	**4,126,064**	**183,403**	**4,309,467**	**4.44%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

WOODBURY MIDDLE SCHOOL

WILLIAM NEMEC, PRINCIPAL

SUSAN GREENE, ASSISTANT PRINCIPAL

2024-2025 student information as of October 1, 2024

Class	6	7	8	Total
Number of Students	88	110	102	300
# of Reg. Prgm. Teachers	5	5	5	15.00
Average Class Size	17.60	22.00	20.40	20.00

2025-2026 projected student information

Class	6	7	8	Total
Number of Students	107	88	111	306
# of Reg. Prgm. Teachers	5	5	5	15.00
Average Class Size	21.40	17.60	22.20	20.40

Enrollment History

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Number of Students	338	314	298	310	304	314	300
# of Reg. Program Teachers	17.5	15.00	15.00	15.00	15.00	15.00	15.00
Average Class Size	19.31	20.93	19.87	20.67	20.27	20.93	20.00

Other Student Information

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Number of Free/Reduced	71	67	ALL FREE	ALL FREE	ALL FREE	84	81
Percentage of free & Reduced	21.01%	21.34%	100.00%	100.00%	100.00%	26.75%	27.00%
Number of ELL Students	3	3	1	4	3	6	2
Percentage of ELL Students	0.89%	0.96%	0.34%	1.29%	0.99%	1.91%	0.67%
Number of Students with IEPs	60	57	51	57	55	67	66
Percentage of Students with IEPs	17.75%	18.15%	17.11%	18.39%	18.09%	21.34%	22.00%

Number of Students with 504 Plans		25	28	29	29	30	35
Percentage of Students with IEPs		7.96%	9.40%	9.35%	9.54%	9.55%	11.67%

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

WOODBURY MIDDLE SCHOOL

STAFFING

	2024-2025 Staffing FTE	Changes FTE	2025-2026 Staffing FTE
Certified Positions			
Principal	1.00	-	1.00
Assistant Principal	1.00	-	1.00
Teacher (Classroom)	14.00	-	14.00
Art	1.00	-	1.00
Culinary Arts	1.00	-	1.00
Music	2.80	-	2.80
Physical Education	1.00	-	1.00
Literacy Specialist	1.00	-	1.00
Math/Science Specialist	2.00	-	2.00
Health	1.00	-	1.00
World Lang	2.00	-	2.00
Tech Ed	1.00	-	1.00
Library Media Specialist	1.00	-	1.00
School Counselor	2.00		2.00
Special Ed. Teacher	4.00	-	4.00
Occupational Therapist	0.20	-	0.20
Physical Therapist	0.30	-	0.30
Speech	0.37	-	0.37
Psychologist	1.00	-	1.00
Social Worker	1.00	-	1.00
Sub Total	**38.67**	**-**	**38.67**
Classified Positions			
School Nurse	1.00	-	1.00
Secretaries / Clerks	1.00	-	1.00
Custodians	5.00	-	5.00
Para-Professionals	6.00	-	6.00
Instructional Support	6.00	-	6.00
Cafeteria Aides	1.50	-	1.50
Sub Total	**20.50**	**-**	**20.50**
WMS Staff Total	**59.17**	**-**	**59.17**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

WOODBURY MIDDLE SCHOOL

Budget

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Regular Teachers - 01	2,351,371	515,116	2,866,487	21.91%
Substitutes - 02	64,250	(12,170)	52,080	-18.94%
Guidance Counselors -04	181,993	28,363	210,356	15.58%
Media Specialists - 07	104,068	2,706	106,774	2.60%
Activity Advisors - 10	41,733	-	41,733	0.00%
Athletic Coaches - 11	42,910	6,387	49,297	14.88%
Principals - 14	326,217	9,130	335,347	2.80%
Certified Salaries	**3,112,542**	**549,532**	**3,662,074**	**17.66%**
Paraprofessionals - 17	15,657	(211)	15,446	-1.35%
Nurses - 18	78,401	2,252	80,653	2.87%
Clerical - 19	65,483	1,994	67,477	3.05%
Custodians/Maintenance - 21	352,082	15,020	367,102	4.27%
Classified Salaries	**511,623**	**19,055**	**530,678**	**3.72%**
Employee Benefits - Certified Staff	783,440	139,024	922,464	17.75%
Employee Benefits - Non-Certified Staff	128,778	4,898	133,676	3.80%
Employee Benefits	**912,218**	**143,922**	**1,056,140**	**15.78%**
Prog Improv/Prof Dev - 31	3,200	8,125	11,325	253.91%
Repair-Inst Equipment - 35	5,800	100	5,900	1.72%
Field Trip & Athletic Transportation - 38	18,000	-	18,000	0.00%
Travel/Conference - 40	1,820	80	1,900	4.40%
Postage - 41	4,000	200	4,200	5.00%
Printing - 43	2,200	300	2,500	13.64%
Tuition-Professional - 45	2,000	-	2,000	0.00%
Other Purchased Services - 46	8,700	(2,500)	6,200	-28.74%
Officials Fees - 47	11,500	-	11,500	0.00%
Constables - 48	1,000	-	1,000	0.00%
Purchased Services - Instructional	**58,220**	**6,305**	**64,525**	**10.83%**
Electricity - 52	101,250	-	101,250	0.00%
Water Service - 54	8,500	300	8,800	3.53%
Repair/Maint Buildings - 55	72,000	35,000	107,000	48.61%
Alarm/Security Service - 58	82,000	500	82,500	0.61%
Telephone/Internet - 62	34,000	500	34,500	1.47%
Purchased Services-Non-Instructional	**297,750**	**36,300**	**334,050**	**12.19%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

WOODBURY MIDDLE SCHOOL

Budget (Continued)

	2024-2025 Approved	Changes	2025-2026 Budget	
Instructional Supplies - 67	68,170	7,430	75,600	10.90%
Textbooks/Workbooks - 68/69	-	28,000	28,000	100.00%
Library/Ref Books - 70	7,000	-	7,000	0.00%
Subscriptions/Periodicals - 71	6,900	-	6,900	0.00%
Other Supplies - 72	22,400	9,180	31,580	40.98%
Graduation - 74	2,500	500	3,000	20.00%
Supplies and Materials - Instructional	**106,970**	**44,610**	**152,080**	**41.70%**
Maint/Custodial Supplies - 78	38,000	3,000	41,000	7.89%
Fuel Oil/Natural Gas - 79	55,000	-	55,000	0.00%
Supplies & Materials-Non-Instructional	**93,000**	**3,000**	**96,000**	**3.23%**
Building Improvement - 80	0	-	0	0.00%
Furniture - 81	-	-	-	#DIV/0!
Equipment - 82	-	-	-	#DIV/0!
Capital Outlay	**0**	**-**	**0**	**0.00%**
Dues/Fees - 83	4,200	300	4,500	7.14%
Dues/Fees, Liability Ins & Debt Service	**4,200**	**300**	**4,500**	**7.14%**
TOTAL	**5,096,523**	**803,024**	**5,900,047**	**15.76%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

NONNEWAUG HIGH SCHOOL

MYKAL KUSLIS, PRINCIPAL
DECLAN CURTIN , ASSISTANT PRINCIPAL
ANDREW TAMMERO, DEAN OF STUDENTS/ATHLETIC DIRECTOR

2024-2025 student information as of October 1, 2024

Class	9	10	11	12	Total
Number of Students	165	146	189	147	647
# of Reg. Prgm. Teachers	8.55	8.55	8.55	8.55	34.2
Average Class Size	19.30	17.08	22.11	17.19	18.92

2025-2026 projected student information

Class	9	10	11	12	Total
Number of Students	168	166	149	186	669
# of Reg. Prgm. Teachers	8.55	8.55	8.55	8.55	34.2
Average Class Size	19.65	19.42	17.43	21.75	19.56

Enrollment History

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
Number of Students	688	663	675	671	677	653	647
# of Reg. Program Teachers	34.2	34.2	34.20	34.20	34.20	34.20	34.20
Average Class Size	20.12	19.39	19.74	19.62	19.80	19.09	18.92

Other Student Information

School Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024
Number of Free/Reduced	120	131	ALL FREE	ALL FREE	ALL FREE	152	125
Percentage of free & Reduced	17.44%	19.76%	100.00%	100.00%	100.00%	23.28%	19.32%
Number of ELL Students	1	1	1	5	3	5	2
Percentage of ELL Students	0.15%	0.15%	0.15%	0.75%	0.44%	0.77%	0.31%
Number of Students with IEPs	115	99	99	117	114	108	104
Percentage of Students with IEPs	16.72%	14.93%	14.67%	17.44%	16.84%	16.54%	16.07%
Number of Students with 504 Plans		82	84	93	102	120	129
Percentage of Students with IEPs		12.37%	12.44%	13.86%	15.07%	18.38%	19.94%

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

NONNEWAUG HIGH SCHOOL

STAFFING

	2024-2025 Staffing FTE	Changes FTE	2025-2026 Staffing FTE
Certified Positions			
Principal	1.00	-	1.00
Assistant Principal/Dean	1.60	-	1.60
Instructional Leader	0.60	-	0.60
Teacher (Classroom)	28.80	-	28.80
Agri-Science - See AgSci Staffing	-	-	-
Art	2.00	-	2.00
Culinary Arts	1.20	-	1.20
Math Specialist	1.00	-	1.00
Music	1.00	-	1.00
Physical Education	2.00	-	2.00
Literacy Specialist	1.00	-	1.00
Health	1.00	-	1.00
Business/Tech Ed	3.00		3.00
World Language (inc ASL)	4.80	-	4.80
Library Media Specialist	1.00	-	1.00
School Counselor	5.00	-	5.00
Athletic Director	0.40	-	0.40
Special Ed. Teacher	7.00	-	7.00
Occupational Therapist	0.20	-	0.20
Physical Therapist	0.20	-	0.20
Psychologist	1.20	-	1.20
Speech	1.00	-	1.00
Social Worker	1.00	-	1.00
Sub Total	**66.00**	**-**	**66.00**
Classified Positions			
School Nurse	1.00	-	1.00
Secretaries / Clerks	4.30	-	4.30
Custodians	5.00	-	5.00
Para-Professionals	9.00	-	9.00
Instructional Support	2.00	-	2.00
Cafeteria Aides	0.70	-	0.70
Sub Total	**22.00**	**-**	**22.00**
NHS Staff Total	**88.00**	**-**	**88.00**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

NONNEWAUG HIGH SCHOOL

(EXCLUDING Agri-Science)
Budget

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Regular Teachers - 01	4,400,654	245,914	4,646,568	5.59%
Substitutes - 02	64,250	(10,310)	53,940	-16.05%
Guidance Counselors -04	435,548	(126,762)	308,786	-29.10%
Media Specialists - 07	100,957	2,625	103,582	2.60%
Activity Advisors - 10	144,445	5,030	149,475	3.48%
Athletic Coaches - 11	289,342	16,174	305,516	5.59%
Principals - 14	439,438	11,911	451,349	2.71%
Certified Salaries	**5,874,634**	**144,582**	**6,019,216**	**2.46%**
Paraprofessionals - 17	50,074	44,972	95,046	89.81%
Nurses - 18	77,382	(22,882)	54,500	-29.57%
Clerical - 19	267,697	(1,095)	266,602	-0.41%
Custodians/Maintenance - 21	361,407	15,695	377,102	4.34%
Classified Salaries	**756,560**	**36,690**	**793,250**	**4.85%**
Employee Benefits - Certified Staff	1,478,670	37,550	1,516,220	2.54%
Employee Benefits - Non-Certified Staff	190,429	9,388	199,817	4.93%
Employee Benefits	**1,669,099**	**46,938**	**1,716,037**	**2.81%**
Prog Improv/Prof Dev/Subs - 31	3,500	8,243	11,743	235.51%
Evaluation testing - 32	7,000	-	7,000	0.00%
Repair-Inst Equipment - 35	11,650	4,150	15,800	35.62%
Rentals - Graduation - 37	4,000	(1,000)	3,000	-25.00%
Field Trip & Athletic Transportation - 38	104,730	19,650	124,380	18.76%
Travel/Conference - 40	1,800	1,528	3,328	84.89%
Postage - 41	4,000	1,000	5,000	25.00%
Printing/Binding - 43	5,500	(1,000)	4,500	-18.18%
Tuition-Professional - 45	3,000	-	3,000	0.00%
Other Purchased Services - 46	51,325	(6,295)	45,030	-12.26%
Officials Fees - 47	44,000	4,000	48,000	9.09%
Constables - 48	6,827	1,457	8,284	21.34%
Purchased Services - Instructional	**247,332**	**30,276**	**279,065**	**12.24%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

NONNEWAUG HIGH SCHOOL

(EXCLUDING Agri-Science)
Budget-Continued

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Electricity - 52	258,000	-	258,000	0.00%
Repair/Maint Buildings - 55	215,362	49,588	264,950	23.03%
Alarm/Security Service - 58	92,000	500	92,500	0.54%
Vo-Tech Transportation - 61	199,950	21,180	221,130	10.59%
Telephone/Internet - 62	97,000	2,000	99,000	2.06%
Purchased Services-Non-Instructional	**862,312**	**73,268**	**935,580**	**8.50%**
Instructional Supplies - 67	111,322	26,427	137,749	23.74%
Textbooks/Workbooks - 68/69	2,600	(2,600)	-	-100.00%
Library/Ref Books - 70	8,076	-	8,076	0.00%
Subscriptions/Periodicals - 71	5,794	(1,749)	4,045	-30.19%
Other Supplies - 72	79,226	18,974	98,200	23.95%
Graduation - 74	9,390	-	9,390	0.00%
Supplies and Materials - Instructional	**216,408**	**41,052**	**257,460**	**18.97%**
Maint/Custodial Supplies - 78	62,000	14,000	76,000	22.58%
Fuel Oil/Natural Gas - 79	68,000	-	68,000	0.00%
Supplies & Materials-Non-Instructional	**130,000**	**14,000**	**144,000**	**10.77%**
Nonnewaug High school Renovation 80a	0	-	0	0.00%
Furniture - 81	-	-	-	100.00%
Equipment - 82	0	-	0	0.00%
Capital Outlay	**0**	**-**	**0**	**0.00%**
Dues/Fees - 83	38,150	9,965	48,115	26.12%
Dues/Fees, Liability Ins & Debt Service	**38,150**	**9,965**	**48,115**	**26.12%**
TOTAL	**9,794,495**	**396,771**	**10,192,723**	**4.05%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

AGRI-SCIENCE PROGRAM AT NHS

MYKAL KUSLIS, PRINCIPAL
DECLAN CURTIN , ASSISTANT PRINCIPAL
ANDREW TAMMERO, DEAN OF STUDENTS/ATHLETIC DIRECTOR
LEE McMILLAN, VO-AG DIRECTOR

2024-2025 student information as of October 1, 2024

Class	9	10	11	12	Total
Region 14 Students	35	20	23	15	93
From Sending Towns	62	57	86	62	267
Total	97	77	109	77	360

2025-2026 projected enrollment

Class	9	10	11	12	Total
Region 14 Students	35	35	20	23	113
From Sending Towns	65	62	55	86	268
Total	100	97	75	109	381

Enrollment History

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Region 14 Students	98	101	92	93	88	93	113
Students From sending towns	235	225	223	245	258	267	268
Total	**333**	**326**	**315**	**338**	**346**	**360**	**381**

Other Information - Revenue

ESTIMATE

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Agri-Science State Grant							
Region 14 Students	276,789	382,146	426,451	449,262	447,020	679,691	782,247
Sending Town Students	663,729	916,371	950,013	1,183,538	1,310,580	1,951,371	1,855,242
Tuition	940,518	1,298,517	1,376,464	1,632,800	1,757,600	2,631,062	2,637,489
Students from Sending Towns	1,603,405	1,535,130	1,501,016	1,609,992	1,753,254	1,052,562	1,056,455
Total Revenue	**2,543,923**	**2,833,647**	**2,877,480**	**3,242,792**	**3,510,854**	**3,683,624**	**3,693,944**

Revenue Recap

ESTIMATE

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Region 14 Students	276,789	382,146	426,451	449,262	447,020	679,691	782,247
Sending Town Students	2,267,134	2,451,501	2,451,029	2,793,530	3,063,834	3,003,933	2,911,697
Total	**2,543,923**	**2,833,647**	**2,877,480**	**3,242,792**	**3,510,854**	**3,683,624**	**3,693,944**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

AGRI-SCIENCE PROGRAM AT NHS

STAFFING

	2024-2025 Staffing FTE	Changes FTE	2025-2026 Staffing FTE
Certified Positions			
Teacher (Classroom)	10.00	-	10.00
Sub Total	**10.00**	**-**	**10.00**
Classified Positions			
Secretaries / Clerks	1.00	-	1.00
Custodians	1.00	-	1.00
Sub Total	**2.00**	**-**	**2.00**
Agri-Science Staff Total	**12.00**	**0.00**	**12.00**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

AGRI-SCIENCE PROGRAM AT NHS

Budget

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Regular Teachers - 01	862,770	87,491	950,261	10.14%
Certified Salaries	**862,770**	**87,491**	**950,261**	**10.14%**
Clerical - 19	66,446	3,013	69,459	4.53%
Custodians/Maintenance - 21	67,585	3,058	70,643	4.52%
Temporary Non-Cert. Workers	25,925	13,275	39,200	51.21%
Classified Salaries	**159,956**	**19,346**	**179,302**	**12.09%**
Employee Benefits - Certified Staff	217,163	22,204	239,367	10.22%
Employee Benefits - Non-Certified Staff	40,262	4,904	45,166	12.18%
Employee Benefits	**257,425**	**27,108**	**284,533**	**10.53%**
Prog Improv/Prof Dev - 31	5,000	-	5,000	0.00%
Repair-Inst Equipment - 35	13,500	1,650	15,150	12.22%
Field & Athletic Transportation - 38	16,260	-	16,260	
Travel/Conference - 39	6,760	(10)	6,750	-0.15%
Printing/Binding - 43	400	(50)	350	-12.50%
Other Purchased Services - 46	12,095	(295)	11,800	-2.44%
Purchased Services - Instructional	**54,015**	**1,295**	**55,310**	**2.40%**
Electricity - 52	51,000	-	51,000	0.00%
Repair/Maint Buildings - 55	26,000	6,000	32,000	23.08%
Alarm/Security Service - 58	6,000	2,200	8,200	36.67%
Telephone/Internet - 62	3,600	600	4,200	16.67%
Purchased Services-Non-Instructional	**86,600**	**8,800**	**95,400**	**10.16%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

AGRI-SCIENCE PROGRAM AT NHS

Budget-Continued

	2024-2025 Approved	Changes	2025-2026 Budget	
Instructional Supplies - 67	68,099	(30,564)	37,535	-44.88%
Subscriptions/Periodicals - 71	1,475	(630)	845	-42.71%
Supplies and Materials - Instructional	**69,574**	**(31,194)**	**38,380**	**-44.84%**
Diesel/Gasoline - 76	16,000	-	16,000	0.00%
Maint/Custodial Supplies - 78	5,500	(500)	5,000	-9.09%
Fuel Oil/Natural Gas - 79	49,000	-	49,000	0.00%
Supplies & Materials-Non-Instructional	**70,500**	**(500)**	**70,000**	**-0.71%**
Building Improvement - 80	-	-	-	#DIV/0!
Equipment - 82	0	-	0	0.00%
Capital Outlay	**0**	-	**0**	**0.00%**
Dues/Fees - 83	8,950	-	8,950	0.00%
Dues/Fees, Liability Ins & Debt Service	**8,950**	-	**8,950**	**0.00%**
TOTAL	**1,569,790**	**112,346**	**1,682,136**	**7.16%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026
ESTIMATED AG-SCIENCE REVENUE

Ag-Science Tuition	
Allowable Tuition Rate effective FY 2025	3,957
Projected # of Students - Out of District	267
Total Tuition Revenue	1,056,455

Ag-Science Grant		
Grant per AgSci student (New formula Calculation)		
# of Students - In District - 10.1.24		93
# of Students - Out of District - 10.1.24		267
Total Ag-Science Students		360
Grant Total	$	2,637,489
Base Entitlement Funding Factor		1.000000
	$	2,637,489

AgriScience Fiscal Review
Per Pupil 2023-2024
(audited numbers)

A	Assessment to Towns	$	36,108,307	*1
B	Less ECS	$	(4,040,967)	*2
C	Net Assessment to Towns (A minus B)	$	32,067,340	
D	Enrollment-District Students Only (October 1)		1,243	
E	Local Assessment per Pupil (C divided by D)	$	25,798	

Sending Towns pay to transport their students to RSD#14; Special Education costs are billed directly to Sending Towns; therefore local cost for Special Education and Transportation should be deducted from Assessment in order to determine actual local cost of an AgEd student:

F	Special Education Cost	$8,144,708	*3
G	Assessment per Pupil used for SPEd Cost (F divided by D)	$6,552	
H	Regular Transportation Costs	$1,163,944	*4
I	Assessment per Pupil used for Transportation Costs (H divided by D)	$936	

	Local Assessment per Pupil (E)	$	25,798
	Less Special Ed Assessment included E above (G)	$	(6,552)
	Less Net Transportation Assessment included E above	$	(936)
	Adjusted Assessment per Pupil (w/o SpEd (G) and w/o Transportation (I))	$	18,309

REVENUE RECEIVED FOR AG ED STUDENTS:

	AgEd Tuition per student	$	3,957 *5
	AgEd Grant per student (338 students)	$	4,999 *6
	Total	$	8,955

Terms:

*1 Assessment to Towns-total amount of revenue provided from the Towns

*2 ECS-Educational Cost Sharing; money from the State paid directly to the Towns to help fund education

*3 Special Ed. Costs-District costs not covered by the Federal IDEA Grant and Excess Cost Grant, Figures taken fromSpecial Education Schedule form EFS submitted to SDE

*4 Regular Transportation Costs-District expenditure for regular transportation less the State Transportation Grant

*5 AgEd Tuition-amount per pupil that the sending District pays the Region

*6 AgEd Grant-amount per pupil the State pays the Region for students in the Ag Program

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

SPECIAL EDUCATION

Budget

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Sp Ed Teachers - 03	2,217,232	208,716	2,425,948	9.41%
Substitutes - 02	25,000	185,180	210,180	740.72%
Psychologists -05	355,959	(44,850)	311,109	-12.60%
Social Workers/OT/PT - 06	768,593	(20,018)	748,575	-2.60%
Homebound - 09	64,250	(6,250)	58,000	-9.73%
Director of SpEd - 15	175,457	(21,739)	153,718	-12.39%
Certified Salaries	**3,606,491**	**301,039**	**3,907,530**	**8.35%**
Paraprofessionals - 17	1,741,687	228,319	1,970,006	13.11%
Nurses (summer school) - 18	5,000	-	5,000	0.00%
Clerical - 19	81,174	9,079	90,253	11.18%
Classified Salaries	**1,827,861**	**237,398**	**2,065,259**	**12.99%**
Employee Benefits - Certified Staff	907,769	76,524	984,293	8.43%
Employee Benefits - Non-Certified Staff	460,080	60,152	520,232	13.07%
Employee Benefits	**1,367,849**	**136,676**	**1,504,525**	**9.99%**
Prog Improv/Prof Dev - 31	-	9,500	9,500	100.00%
Evaluation Testing - 32	70,000	(5,000)	65,000	-7.14%
Spech Services - 34	-	-	-	#DIV/0!
Repair/Maint Equipment - 35	-	-	-	#DIV/0!
Field & Athletic Transportation - 38	-	5,000	5,000	#DIV/0!
Travel/Conference - 40	0	2,500	2,500	100.00%
Postage - 41	0	-	0	0.00%
Tuition Sp Ed - 44	1,077,940	(610,100)	467,840	-56.60%
Tuition-Professional - 45	1,000	-	1,000	0.00%
Other Purchased Services - 46	10,000	-	10,000	0.00%
Purchased Services - Instructional	**1,158,940**	**(598,100)**	**560,840**	**-51.61%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

SPECIAL EDUCATION

Budget-Continued

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Legal Counsel - 51	55,000	-	55,000	0.00%
Special Ed Transportation - 60	1,027,965	(115,975)	911,990	-11.28%
Telephone/Internet - 62	3,600	400	4,000	11.11%
Purchased Services-Non-Instructional	**1,086,565**	**(115,575)**	**970,990**	**-10.64%**
Instructional Supplies - 67	8,850	150	9,000	1.69%
Library/Ref Books - 70	-	-	-	100.00%
Other Supplies - 72	27,800	4,975	32,775	100.00%
SpEd Software - 73	8,184	(49)	8,135	100.00%
Supplies and Materials - Instructional	**44,834**	**5,076**	**49,910**	**11.32%**
Equipment - 82	-	-	-	#DIV/0!
Capital Outlay	**-**	**-**	**-**	**#DIV/0!**
Dues/Fees - 83	1,004	346	1,350	34.46%
Dues/Fees, Liability Ins & Debt Service	**1,004**	**346**	**1,350**	**34.46%**
TOTAL	**9,093,544**	**(33,140)**	**9,060,404**	**-0.36%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

DISTRICT WIDE

STAFFING

	2024-2025 Staffing FTE	Changes FTE	2025-2026 Staffing FTE
Certified Positions			
Superintendent	1.00	-	1.00
Director of Finance/Operations	1.00	-	1.00
Director of Teaching & Learning	1.00	-	1.00
Director of Special Services	1.00	-	1.00
Behavior Analyst	1.00	-	1.00
SEL Coordinator	0.00	-	0.00
Sub Total	**5.00**	**-**	**5.00**
Classified Positions			
Human Resources Coordinator	1.00	-	1.00
Secretaries / Clerks	6.00	-	6.00
Supervisor of Build.& Grounds	1.00	-	1.00
Maintenance	1.00	-	1.00
Information Support	1.00	-	1.00
Technology	3.00	-	3.00
Sub Total	**13.00**	**-**	**13.00**
District Wide Staff Total	**18.00**	**0.00**	**18.00**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

DISTRICT WIDE

BUDGET

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Regular Teachers - 01	60,000	-	60,000	0.00%
Instructional Leader - 04	0	-	0	0.00%
Activity Advisors - 10	34,793	1,047	35,840	3.01%
Superintendent - 12	214,240	14,760	229,000	6.89%
Director- T&L - 13	181,432	4,545	185,977	2.51%
Director of Finance & Operations - 16	125,358	6,267	131,625	5.00%
Certified Salaries	**615,823**	**26,619**	**642,442**	**4.32%**
Classified Salaries				
Tech Support - 17	244,918	7,113	252,031	2.90%
Clerical - 19	568,303	29,372	597,675	5.17%
SOBG - 20	112,272	3,386	115,658	3.02%
Maintenance - 21	76,068	2,962	79,030	3.89%
Clerk - 23	4,500	-	4,500	0.00%
Classified Salaries	**1,006,061**	**42,833**	**1,048,894**	**4.26%**
Employee Benefits - Certified Staff	155,005	6,824	161,829	4.40%
Employee Benefits - Non-Certified Staff	253,230	10,983	264,213	4.34%
Employee Benefits	**408,235**	**17,807**	**426,042**	**4.36%**
Prog Improv/Prof Dev - 31	239,500	23,089	262,589	9.64%
Physicians - 33	12,000	-	12,000	0.00%
Itinerant Travel - 39	1,200	-	1,200	0.00%
Travel/Conference - 40	14,000	(2,000)	12,000	-14.29%
Postage - 41	5,000	500	5,500	10.00%
Advertising/Public Info - 42	2,500	500	3,000	20.00%
Tuition-Magnet School - 44	49,500	500	50,000	1.01%
Tuition-Professional - 45	13,000	3,000	16,000	23.08%
Other Purch Services - 46	941,940	97,011	1,038,951	10.30%
Purchased Services - Instructional	**1,278,640**	**122,600**	**1,401,240**	**9.59%**

REGIONAL SCHOOL DISTRICT #14
Budget Proposal
FY 2025-2026

DISTRICT WIDE
BUDGET-Continued

	2024-2025 Approved	Changes	2025-2026 Budget	% Change
Consultants/Auditor - 49	56,000	8,000	64,000	14.29%
Repair Non-Inst Equip - 50	9,000	-	9,000	0.00%
Legal Counsel - 51	125,000	-	125,000	0.00%
Repair/Maint Buildings - 55	-	-	-	-
Repair/Maint Vehicles/Equip - 56	12,000	-	12,000	0.00%
Snow Plowing - 57	60,500	6,050	66,550	10.00%
Student Transportation - 59	1,135,792	18,568	1,154,360	1.63%
Telephone/Internet - 62	22,600	1,100	23,700	4.87%
Adult Ed Tuition - 63	25,000	-	25,000	0.00%
Referendum/Election - 64	15,000	7,000	22,000	46.67%
Purch Serv-OSHA - 66	16,000	-	16,000	0.00%
Purchased Services-Non-Instructional	**1,476,892**	**40,718**	**1,517,610**	**2.76%**
Instructional Supplies - 67	12,000	29,575	41,575	246.46%
Textbooks/Workbooks - 68	-	15,200	15,200	#DIV/0!
Subscriptions/Periodicals - 71	210	90	300	42.86%
Office Supplies - 72	49,000	34,775	83,775	70.97%
Supplies and Materials - Instructional	**61,210**	**79,640**	**140,850**	**130.11%**
Diesel/Gasoline-Trans - 75	116,000	(5,000)	111,000	-4.31%
Diesel/Gasoline-Maint - 77	13,500	-	13,500	0.00%
Maint/Custodial Supplies - 78	16,000	-	16,000	0.00%
Supplies & Materials-Non-Instructional	**145,500**	**(5,000)**	**140,500**	**-3.44%**
Building Improvement - 80	-	-	-	
Equipment - 82	283,017	135,713	418,730	47.95%
Capital Outlay	**283,017**	**135,713**	**418,730**	**47.95%**
Dues/Fees - 83	26,000	3,100	29,100	11.92%
Property Insurance - 84	226,481	16,069	242,550	7.10%
Athletics Insurance - 85	12,742	3,258	16,000	25.57%
NHS Renovation - Principal - 96	1,530,000	250,000	1,780,000	16.34%
NHS Renovation - Interest - 97	1,156,125	(250,000)	906,125	-21.62%
Capital Reserve - 99	100	-	100	0.00%
Dues/Fees, Liability Ins & Debt & Capital	**2,951,448**	**22,427**	**2,973,875**	**0.76%**
Total	**8,226,826**	**483,357**	**8,710,183**	**5.88%**

NCE/NCEP
Estimated Per Pupil Expenditures
For the Current Year and Next Fiscal Year (unaudited)

	Approved Budget 2024-2025	Budget 2024-2025
Budget Proposal	$ 41,285,463	$ 43,346,298
Reductions for NCE Calculation:		
Transportation	$ 2,218,711	$ 2,066,350
VoTech Transportation	$ 199,950	$ 221,130
Diesel Fuel for Transportation	$ 116,000	$ 111,000
Capital Outlay	$ 283,017	$ 418,730
Debt Service	$ 2,686,125	$ 2,686,125
Tuition-Agri Sci	$ 1,052,562	$ 1,056,455
Agri-Sci Grant	$ 2,631,062	$ 2,637,489
Tuition -Agri Sci SpED	$ 425,000	$ 350,000
Tuition - Regular	$ 75,000	$ 85,000
Total	$ 9,687,427	$ 9,632,279
NCE (Proposal less Reductions))	$ 31,598,036	$ 33,714,019
ADM (local only)	1,331	1,302
NCEP	$ 23,740	$ 25,894

Explanation of Terms

ADM

Average daily membership (ADM) is calculated from October 1st enrollment (Does not include Agri-Sci Students

NCE

Net Current expenditures (NCE) includes all expenditures excluding reimbursable regular transportation, tuition revenue, capital expenditures for land, buildings, equipment, and debt service.

NCEP

Net current expenditures per pupil (NCEP) represents NCE divided by ADM