



Manchester Board of Education



2025-2026 Recommended Budget





Manchester Public Schools

45 North School Street
Manchester, CT 06042
(860) 647-5041
www.mpspride.org

Board of Education Members

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David Eisenthal, Secretary
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Amy F. Radikas, Ed.D., Deputy Superintendent
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Section I

Board of Education Transmittal Letter



Manchester Public Schools

Kennedy Education Center
45 North School Street
Manchester, CT 06042
860-647-5041

www.mpspride.org

Mr. Steve Stephanou
Manchester, Town Manager
41 Center Street
Manchester, CT 06040

February 28, 2025

Mr. Stephanou:

The Manchester Board of Education (the "Board") hereby transmits to you its recommended budget for FY 2025-2026, which the Board approved 9-0 at its regular meeting on Monday, February 24, 2025. This budget is the result of a coordinated effort by the Board, Superintendent, school and district administrators and staff, and was developed through multiple public meetings. As you know, through collaboration with your office, Mayor Moran, Director Conyers, and Board Member Orsene, we successfully revised the budget development calendar which improved the timeline, enhanced transparency, allowed for more accurate projections and strengthened communication, which significantly improved our process.

As a Board, we are committed to balancing fiscal realities with our mission, which states, in part, that all Manchester students will be prepared to be lifelong learners and contributing members of society. The Board's recommended budget for FY 2025-2026 is a total amount of \$128,472,231.00, which represents an increase of \$2,610,914.71 or 2.07% over the Board's FY 2024-2025 adopted budget.

We face increased costs including contractual salary obligations (\$2,944,295) and employee benefits (\$300,368) along with partial funding of Board of Education policies (\$539,106 for computer equipment and \$400,000 for capital projects) and a substantial increase in funding for special education services for students at magnet schools and outplacements (\$1,846,110).

In addition, it should be noted that during our budget process, new information from the state became available that we utilized to build the budget. Specifically, we anticipate an increase in the Alliance grant of approximately \$5.5 million based on legislation that speeds up the phase-in of the Education Cost Sharing (ECS) formula and the movement of Manchester on the Public Investment Community (PIC) index which allowed us to reduce the overall increase. In addition, while legislation calls for excess cost reimbursement for outplaced students with disabilities to be 91% of spending beyond 4.5 times the per pupil expenditure, the current reimbursement rate is approximately 64%. That shortfall, combined with increasing costs of services for students at magnet and charter schools has required that we increase the budget as noted above.

Overall, the budget approved by the Board of Education balances tight fiscal conditions with the needs of our students and satisfies our statutory funding obligations under the Minimum Budget Requirement.

The Board of Education budget has identified the following priorities which will be supported by local funds and grant dollars:

- All students in grades PK – 12 will demonstrate strong critical reading, writing, mathematics, and thinking skills.
- All students will attend school regularly and demonstrate appropriate behavior while engaged in school with enhanced monitoring, communication, and support from MPS staff.
- All members of the school community, particularly those from traditionally marginalized groups, will feel seen, heard, and valued AND empowered to work as partners to ensure students are successful (What should students know and be able to do? How are they doing? How can families help?)
- All staff members will feel heard, valued, supported, and empowered.
- All community members will understand and support the work of the Manchester Public Schools.

We are excited about the encouraging results in our schools, including:

- Implementation of a new reading program, American Reading Company (ARC), in grades 1 and 2 in all schools which required the collaboration of classroom, special education and TESOL teachers, reading specialists, literacy coaches, school and district administrators and outside consultants from ARC.
- Expansion of our phone-free schools initiative to Manchester High School, where we have significantly decreased phone use among high school students, resulting in fewer disciplinary referrals, less peer conflict, and increased focus in the classroom (grades).
- Continued successful implementation of IXL mathematics where 55% of our students in Grades 2-8 are performing above the national average.
- Increased percentage of juniors and seniors receiving college credit prior to leaving high school from 38.4% in 2022-23 to 44.2% in 2023-24 as a result of course expansion and increased course enrollment.
- Continued decrease in chronic absenteeism as a result of the coordinated effort of school staff and families.

We look forward to continuing these efforts, expanding the new reading program (ARC) for students in Grades K and 3, and creating additional in-district self-contained special education settings to better support our students during 2025-26.

The Board looks forward to working with you and the Board of Directors on this budget request and on any further details that may emerge regarding the availability of state funding and other factors that may impact this budget. The Board is grateful for our strong working relationship and we look forward to continuing this important work.

Sincerely,

Tracy Patterson
Board of Education, Chairperson



Section II

Summary of Board of Education Recommended Budget

Summary of Board of Education Recommended Budget

Superintendent's Recommended 2025-2026 Budget	\$128,472,231
Adopted 2024-2025 Budget	\$125,861,316
Superintendent's Recommended Budget Increase	\$ 2,610,915
Superintendent's Recommended Percent Increase	2.07%

The Manchester Board of Education approved the Superintendent's Recommended 2025-2026 Budget of \$128,472,231, an increase of \$2,610,915, or 2.07%, over the current budget at the Monday, February 24, 2025, Board of Education meeting.



Section III

Board of Education's Recommended Budget Slides



Manchester Public Schools

Board of Education Recommended Budget 2025-2026

1

Board of Education Priorities

- All students in grades PK – 12 will demonstrate strong critical reading, writing, mathematics, and thinking skills
- All students will attend school regularly and demonstrate appropriate behavior while engaged in school with enhanced monitoring, communication, and support from MPS staff
- All members of the school community, particularly those from traditionally marginalized groups, will feel seen, heard, and valued AND empowered to work as partners to ensure students are successful (what should students know and be able to do? how are they doing? how can families help?)
- All staff members will feel heard, valued, supported, and empowered
- All community members will understand and support the work of the Manchester Public Schools

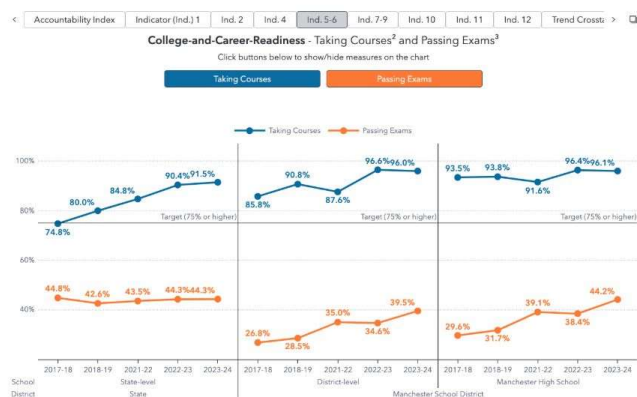


Board of Education Accomplishments

- Implementation of a new reading program, American Reading Company (ARC), in grades 1 and 2 in all schools which required the collaboration of classroom, special education and TESOL teachers, reading specialists, literacy coaches, school and district administrators and outside consultants from ARC.
- Expansion of our phone-free schools initiative to Manchester High School, where we have significantly decreased phone use among high school students, resulting in fewer disciplinary referrals, less peer conflict, and increased focus in the classroom (grades).
- Continued successful implementation of IXL mathematics where 55% of our students in Grades 2-8 are performing above the national average.
- Increased percentage of juniors and seniors receiving college credit prior to leaving high school from 38.4% in 2022-23 to 44.2% in 2023-24 as a result of course expansion and increased course enrollment.
- Continued decrease in chronic absenteeism as a result of the coordinated effort of school staff and families.



Board of Education Accomplishments



¹ To view district-level results, you must select the district name from the District(s) List and District-level from the School(s) List.

² Percentage of students in grades 11 & 12 participating in at least one of the following during high school: Two courses in AP/IB/dual enrollment; or Two CTE courses in one of 17 career clusters; or Two workplace experience "courses" in any area.

³ Percentage of students in grades 11 & 12 achieving either CCR benchmark on at least one of the following: SAT or ACT or AP or IB; or earning three or more dual enrollment credits.

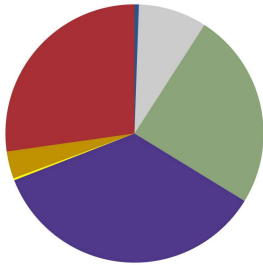


Demographic Information

	EL	SPED	F/R*	Male	Female	Gender Non-Conforming
PK-12 (6150)	571 / 9.29%	1162 / 18.90%	3524 / 57.31%	3186 / 51.82%	2957 / 48.09%	7 / 0.10%
K-12 (5873)	530 / 9.50%	1063 / 18.10%	3318 / 56.50%	3024 / 51.50%	2842 / 48.40%	7 / 0.10%

	American Indian or Alaskan Native	Asian	Black or African American	Hispanic/Latino	Native Hawaiian or Other Pacific Islander	Two or more races	White
PK-12 (6150)	34 / 0.55%	526 / 8.56%	1515 / 24.62%	2297 / 37.34%	16 / 0.26%	210 / 3.41%	1552 / 25.23%
K-12 (5873)	33 / 0.56%	481 / 8.20%	1433 / 24.40%	2175 / 37.00%	15 / 0.27%	215 / 3.57%	1521 / 25.90%
Chart Color							

PK-12
Race/
Ethnicity



Enrollments

Head Start	116
Martin PreK	161
Bowers	374
Buckley	284
Highland	304
Keeney	366
Verplanck	471
Waddell	501

Bennet	867
Illing	766
MMA	25
MHS	1699
Bentley	55
MTC	25
MRA	67
New Horizons	30
Private	81



Student Enrollment Profile

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Number of Students	6256	6267	6243	6290	6228	6196	6263	6091	6102	6195	6218	6150
% Eligible for F/R Lunch	54.6	54.8	56.4	51.7	55.2	61.1	63.5	52.8*	51.2*	50.4*	47.6*	56.5*
% Special Ed	13.4	13.4	13.5	14.2	14.8	14.2	16.5	16.9	17.0	17.4	17.9	18.1
% English Learners	5.6	6.3	5.9	6	6.4	6.5	7.1	7.1	7.9	8.1	9.5	9.5

*SNAP Percent (Automatically qualify for free lunch)



Board of Education Adopted Budgets FY16 - FY25

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Budget Amount	\$109,147,246	\$110,897,460	\$111,730,227	\$113,406,180	\$116,531,237
Amount Increase	\$2,662,127	\$1,750,214	\$832,767	\$1,675,953	\$3,125,057
Percent Increase	2.50%	1.60%	0.75%	1.50%	2.80%
Year	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Amount	\$117,774,174	\$117,774,174	\$119,689,163	\$122,683,512	\$125,861,316
Amount Increase	\$1,242,937	\$0	\$1,914,989	\$2,994,349	\$3,177,804
Percent Increase	1.10%	0%	1.63%	2.50%	2.60%

All Funding Sources FY16 - FY25

Year	Source	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
BOE	Local	\$109,147,246	\$110,897,460	\$111,730,227	\$113,406,180	\$116,531,237	\$117,774,174	\$117,774,174	\$119,689,163	\$122,683,512	\$125,861,316
Head Start	Federal	\$1,319,178	\$1,331,965	\$1,334,374	\$1,364,903	\$1,403,736	\$1,489,536	\$1,527,340	\$1,563,756	\$1,635,745	\$1,711,807
IDEA	Federal	\$1,630,780	\$1,693,390	\$1,670,748	\$1,735,848	\$1,777,421	\$1,865,040	\$1,885,360	\$1,965,545	\$2,092,144	\$2,110,800
Title I and II	Federal	\$1,730,338	\$1,969,186	\$1,788,147	\$1,809,100	\$2,046,710	\$2,254,486	\$1,903,559	\$2,203,348	\$2,394,462	\$2,573,395
Title III and IV	Federal	\$57,830	\$55,987	\$80,497	\$141,339	\$145,031	\$173,438	\$187,090	\$194,608	\$204,008	\$218,058
Alliance	State	\$4,245,648	\$3,821,324	\$3,821,324	\$4,317,896	\$5,609,443	\$7,632,367	\$9,133,576	\$10,515,404	\$12,099,377	\$15,400,766
Priority	State	\$0	\$0	\$415,188	\$823,588	\$829,017	\$848,228	\$829,424	\$816,809	\$818,051	\$818,051
Priority Summer	State	\$0	\$0	\$148,647	\$150,603	\$151,506	\$155,832	\$153,450	\$156,741	\$155,725	\$155,725
Priority Exte Day	State	\$0	\$0	\$125,223	\$128,157	\$128,948	\$131,930	\$131,566	\$131,310	\$134,252	\$134,252
Adult Education	State	\$596,729	\$725,762	\$747,411	\$774,363	\$838,203	\$838,203	\$838,203	\$838,203	\$951,635	\$997,104
Barr Foundation	Philanthropic	\$0	\$0	\$0	\$300,000	\$0	\$250,000	\$250,000	\$250,000	\$156,850	\$0
HFGP	Philanthropic	\$713,520	\$750,500	\$720,000	\$576,000	\$459,500	\$175,000	\$262,500	\$175,000	\$175,000	\$135,000
Nellie Mae	Philanthropic	\$0	\$186,900	\$0	\$295,000	\$125,000	\$250,000	\$0	\$300,000	\$200,000	\$100,000
RISE	Philanthropic	\$0	\$0	\$0	\$0	\$220,000	\$210,000	\$246,000	\$208,000	\$196,000	\$133,000
United Way	Philanthropic	\$0	\$0	\$0	\$25,000	\$163,003	\$90,000	\$45,000	\$0	\$0	\$0
Total		\$119,441,269	\$121,432,474	\$122,581,786	\$125,847,977	\$130,428,755	\$134,138,234	\$135,167,242	\$139,007,887	\$143,896,761	\$150,349,274
% Increase			1.67%	0.95%	2.66%	3.64%	2.84%	0.77%	2.84%	3.60%	4.48%

Board of Education Recommended Budget 25-26

2024-25 Budget	2025-26 Current Services Budget	2025-26 Current Services Amount Increase	2025-26 Current Services % Increase	2025-26 Superintendent Recommended Budget	2025-26 Superintendent Recommended Budget Increase	2025-26 Superintendent Recommended Budget % Increase	2025-26 BOE Adopted Budget	2025-26 BOE Adopted Budget Increase	2025-26 BOE Adopted Budget Percent Increase
\$125,861,316	133,365,502.08	7,504,186.08	5.96%	\$131,512,183.73	\$5,650,867.73	4.49%	\$128,472,231.00	\$2,610,914.71	2.07%



Contributing Factors to BOE Budget Increase

Object	Change	Notes
Contractual Obligations	Initial Increase \$2,944,255 Art \$1,226,957 Business \$ 333,073 Career Ed \$ 96,992 Tech Ed \$ 214,946 Science \$2,109,147 Admin \$ 365,615 Net Salary Decrease \$1,402,475	Cost of step and general wage increases for all current employees funded by the BOE budget; Same number of FTE as 23-24 Move the following to Alliance All teachers from the following departments: <ul style="list-style-type: none"> • Art • Business • Career/Technology Education • Science • Technology Education 2.5 FTE Administrators
Benefits	\$459,456	Health Insurance increase of approximately 3%
Special Education Services - Magnets and Outplacements	\$1,844,625	Significant cost in services for students at magnets and outplacements; Underfunding of excess cost reimbursement
Contracted Subs	\$151,389	Increase in sub rates and use of paid leave time
Transportation	\$240,813	Contractual increase of 3.5%
Other Professional Services	\$200,000	Network Infrastructure and Cybersecurity
Computer Equipment	\$539,106	Partially fund Board of Education policy - previously offset by ESSER Funds
Capital Projects	\$400,000	Partially fund Board of Education policy

State Funds

Education Cost Sharing - Alliance

SOURCE	F/R #	FY25 ECS FULLY FUNDED	FY24 ECS ACTUAL FUNDED	DIFFERENCE FY25 FULL - FY 24 ACTUAL	ACTUAL PHASE IN INCREASE FY25	INITIAL PROJECTION PHASE IN FY25	DIFFERENCE IN ADDITIONAL ECS FUNDING	FY26 ADDITIONAL
GOV	3727	\$47,774,049	\$42,920,769	\$4,853,280	\$2,742,103	\$4,036,959	\$1,294,856	\$2,111,177
CURRENT	3977	\$48,181,589	\$42,920,769	\$5,260,820	\$2,972,363	\$4,036,959	\$1,064,596	\$2,288,457
PROJ ACT	4300	\$48,708,130	\$42,920,769	\$5,787,361	\$3,269,859	\$4,036,959	\$767,100	\$2,517,502
LEGISLATIVE	4345	\$48,763,935	\$42,920,769	\$5,843,166	\$3,301,389	\$4,036,959	\$735,570	\$2,541,777

SOURCE	F/R #	FY26 ECS FULLY FUNDED	FY25 ECS ACTUAL FULLY FUNDED	FY25 ECS ACTUAL FUNDED	DIFF FY26 ECS FULLY FUNDED - FY 25 ECS ACTUAL	POTENTIAL ADDITIONAL ECS/ALLIANCE
SUPT REC 26		\$48,763,935	\$48,763,935	\$46,222,158	\$2,541,777	\$0
ECS SITE 26		\$51,796,630	\$48,763,935	\$46,222,158	\$5,574,472	\$3,032,695
GOV NEW		\$51,803,888	\$48,763,935	\$46,222,158	\$5,581,730	\$3,039,953



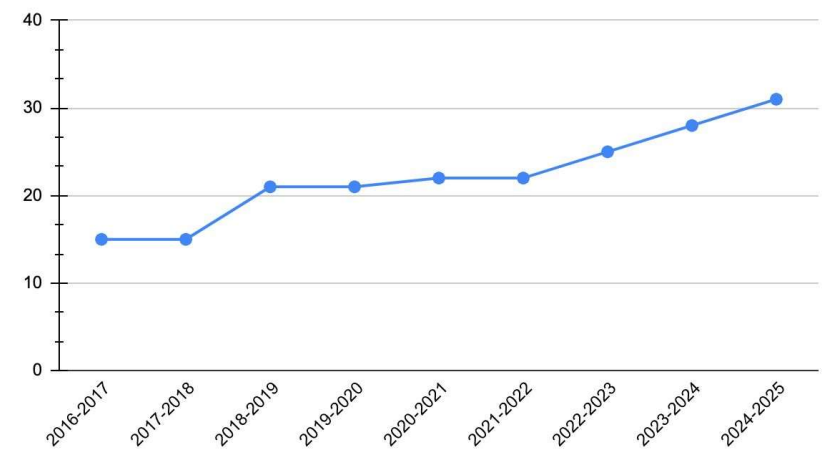
Alliance 2025-26

Alliance Increase	\$5,581,730
Summer School	\$200,000
3.0 Self-contained Special Education Teachers	\$195,000
10.0 Paraprofessionals for new classes	\$300,000
4.0 Security Guards (Elementary without staff)	\$140,000
Grades K and 3 ARC Expansion (Partial)	\$400,000
Move Board of Education Expenditures to offset increase	\$1,306,777
Move Board of Education Expenditures to offset increase	\$3,039,953

Impact of Special Education Funding

Board of Education - Impact of Special Education

Self Contained Classrooms



Board of Education - Impact of Special Education

Year	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Elementary	8	9	10	10	11	11	13	15	18
Bennet	1	1	2	3	3	3	3	4	5
Illing	3	3	4	3	3	4	4	4	3
MHS	3	2	5	5	5	5	5	5	5
Total	15	15	21	21	22	23	25	28	31

- MAP (Multiple Abilities Program)
- Everyday 1
- Everyday 2
- District-wide Learning Center



Board of Education - Impact of Special Education

The Excess Cost grant is provided by the State to school districts to assist them in paying for special education expenses for students with extraordinary needs. Local and regional school districts are eligible for partial reimbursement from the State for students who require services that cumulatively exceed the school district's "basic contribution," or the portion of a student's education that the school district is responsible for.

- The basic contribution is all costs up to 4.5 times the district's average expenditure per student for the prior year.
- The Excess Cost grant also reimburses school districts for students placed by state agencies. In these cases, the basic contribution is the school district's net current expenditure per student for the prior year.

Excess cost is reimbursed using a new tiered system. The tiered system sorts districts based on the wealth of their municipality, as measured using the Adjusted Equalized Net Grand List Per Capita (AENGLPC). Under the tiered system, municipalities are ranked in descending order from one to 169, and each tier is reimbursed at a different rate. Wealthier towns receive lower reimbursement rates than less wealthy districts. The reimbursement tiers are detailed below.

- Districts with the lowest wealth (municipalities ranked 115 to 169) are reimbursed at 91 percent of their uncapped grant amount;
- Districts in the middle tier (municipalities ranked 59 to 114) are reimbursed at 88 percent of their uncapped grant amount;
- Districts in the wealthiest tier (municipalities ranked 1 to 58) are reimbursed at 85 percent of their uncapped grant amount



Board of Education - Notes on Special Education

However, the amount appropriated by the legislature for the Excess Cost grant in FY 2024 was not enough to meet the tiered reimbursement levels, leading to a reduction in reimbursement amounts to eligible districts. The cost to fully fund the reimbursement requests at their statutory reimbursement levels was roughly \$231 million in FY 2024, or \$50 million more than the \$181 million that was appropriated.

Due to the significant shortfall between the amount needed to fully fund the Excess Cost grant and the amount of funding that was appropriated by the legislature, towns and districts were reimbursed at a reduced rate at each tier:

- Districts with the lowest wealth (municipalities ranked 115 to 169) are reimbursed at 73.4% of their uncapped grant amount;
- Districts in the middle tier (municipalities ranked 59 to 114) are reimbursed at 70.9% of their uncapped grant amount; and
- Districts in the wealthiest tier (municipalities ranked 1 to 58) are reimbursed at 68.5% of their uncapped grant amount.



Board of Education - Special Education 2024-25

Amount	Percent	Reimbursement
\$5,553,706	100%	\$5,553,706
\$5,553,706	91%	\$5,053,872
\$5,553,706	88%	\$4,887,261
\$5,553,706	85%	\$4,720,650
\$5,553,706	73.4% (23-24 rate)	\$4,076,420
2024-25 Projected Reimbursement	\$2,848,389 (Used in Current Service Budget) 51.2%	
2024-25 Updated Reimbursement	\$3,452,871 (State released preliminary amount) 62.1%	
Note: State legislature approved an additional \$40,000,000 for 24-25 last week		

Board of Education - Impact of Special Education

Type	Number
Public Outplacement	20
Private Outplacement	76
Public Placement - Connecticut School District	5



Board of Education - Impact of Special Education

Tuition	\$71,900
Speech	\$ 4,550
Paraprofessional	\$52,140
Extended School Year	\$ 9,997
<u>Transportation</u>	<u>\$ 36,278</u>
Total	\$174,865

Excess Cost Calculation

Basic Contribution

Per Pupil = \$18,920
 4.5 x \$18,920 = \$89,725

Difference

\$174,865 - \$85,140 = \$89,725
 Eligible to be reimbursed for \$89,725

Amount	Percent	Reimbursement
\$89,725	100%	\$89,725
\$89,725	91%	\$81,649
\$89,725	88%	\$78,958
\$89,725	85%	\$76,266
\$89,725	73.4%	\$65,858

**Difference between 91% reimbursement
 and 73.4% reimbursement
 \$15,791**



Board of Education - Impact of Special Education

Example 1

Odyssey Community School

38 students

Bill for trimester 1

\$185,875.75

Estimate for 2024-25

\$557,627.25

\$14,674.40 per student

Example 1

LEARN (Connecticut River Academy)

14 students

Bill for Quarter 1

\$113,295.40

Estimate for 2024-25

\$453,181.60

\$32,370.11 per student



Board of Education - Impact of Special Education

Governor's Budget

Proposed Additional \$40 million for Excess cost in FY27

In FY24, the amount required to fund the statutory tiered levels of excess cost would have been \$231 million - the state budget included \$181 million for excess cost reimbursement for FY24 and FY25.

The additional \$40 million leaves the total budgeted for excess cost reimbursement for FY26 at \$181 million and brings the total budgeted for excess cost reimbursement for FY27 to \$221 million which would have been \$10 million short for FY24.

Also, \$15 million in grants to support in district programs is included in the Governor's budget.

Other Funds

Board of Education Non-Lapsing Fund

Projected Available EOY 2024-25	\$600,000
Lighting Project Loan Repayment - Year 4 of 4	\$400,000
Capital Projects	\$200,000

Board of Education Recommended Budget 25-26

2024-25 Budget	2025-26 Current Services Budget	2025-26 Current Services Amount Increase	2025-26 Current Services % Increase	2025-26 Superintendent Recommended Budget	2025-26 Superintendent Recommended Budget Increase	2025-26 Superintendent Recommended Budget % Increase	2025-26 BOE Adopted Budget	2025-26 BOE Adopted Budget Increase	2025-26 BOE Adopted Budget Percent Increase
\$125,861,316	133,365,502.08	7,504,186.08	5.96%	\$131,512,183.73	\$5,650,867.73	4.49%	\$128,472,231.00	\$2,610,914.71	2.07%





Questions

5100 - Salaries

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5110	CERTIFIED ADMINISTRATORS	5,075,135.77	0.00	5,075,135.77	5,075,135.77	0.00	4,912,526.20	-162,609.57	-3.20%
5111	CERTIFIED SALARIES	43,184,464.00	100,000.00	43,284,464.00	43,284,464.00	0.00	40,865,890.00	-2,418,574.00	-5.59%
5112	NON-CERTIFIED SALARIES	13,834,831.10	0.00	13,834,831.10	13,834,831.10	0.00	14,219,050.00	384,218.90	2.78%
5115	HOURLY EMPLOYEES	2,951,481.00	0.00	2,951,481.00	2,951,481.00	0.00	3,140,005.00	188,524.00	6.39%
5117	TUTORS	512,037.71	-28,314.00	483,723.71	560,038.79	-76,315.08	561,201.00	77,477.29	16.02%
5118	PARAPROFESSIONALS	4,395,780.78	28,314.00	4,424,094.78	4,449,180.32	-25,085.54	4,841,738.00	417,643.22	9.44%
5120	HALL MONITORS	361,514.14	0.00	361,514.14	361,514.10	0.04	372,359.52	10,845.38	3.00%
5122	BUILDING SUBSTITUTES	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.00	0.00%
5124	CERT. DEGREE CHANGES	100,000.00	-100,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00%
5130	OVERTIME	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00	0.00%
	TOTAL	70,915,244.50					69,512,769.72	-1,402,474.78	-1.98%

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5200 - Benefits

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5210	LIFE INSURANCE	128,003.00	79,228.68	207,231.68	207,231.68	0.00	219,972.00	12,740.32	6.15%
5220	SOCIAL SECURITY	2,433,485.00	0.00	2,433,485.00	2,433,485.00	0.00	2,530,824.00	97,339.00	4.00%
5230	TOWN PENSION	2,552,195.00	0.00	2,552,195.00	2,552,195.00	0.00	2,552,195.00	0.00	0.00%
5235	DEFINED CONTRIBUTION	1,029,759.94	0.00	1,029,759.94	1,029,759.90	0.04	1,065,801.50	36,041.56	3.50%
5240	TUITION REIMBURSEMENT	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.00	0.00%
5250	UNEMPLOYMENT COMP.	59,660.00	0.00	59,660.00	59,660.00	0.00	59,660.00	0.00	0.00%
5270	HEALTH & MAJ. MED.	19,535,720.00	-79,228.68	19,456,491.32	19,056,491.32	400,000.00	19,756,860.00	300,368.68	1.54%
5280	MAN. SELF INS. PROG. MSIP	1,466,201.00	0.00	1,466,201.00	1,466,201.00	0.00	1,546,716.00	80,515.00	5.49%
5290	CERTIFIED-ACCUM. SICK	120,450.57	0.00	120,450.57	153,648.47	-33,197.90	60,000.00	-60,450.57	-50.19%
5291	NON-CERT. ACCUM. SICK	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.00	0.00%
5292	CERTIFIED LONGEVITY	14,782.13	0.00	14,782.13	11,500.25	3,281.88	11,500.25	-3,281.88	-22.20%
5293	NON-CERT. LONGEVITY	20,850.00	0.00	20,850.00	17,034.61	3,815.39	17,034.61	-3,815.39	-18.30%
	TOTAL	27,541,106.64					28,000,563.36	459,456.72	1.67%

5300 - Purchased Professional Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5320	CONSULTANTS	38,000.00	-6,450.00	31,550.00	31,550.00	0.00	31,550.00	0.00	0.00%
5330	PROFESSIONAL DEVELOPMENT	44,702.00	3,550.00	48,252.00	48,252.00	0.00	48,252.00	0.00	0.00%
5335	LEGAL FEES	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.00	0.00%
5340	OTHER PROFESSIONAL SERVICE	2,046,341.70	0.00	2,046,341.70	3,103,637.55	-1,057,295.85	3,203,637.00	1,157,295.30	56.55%
5341	SPORTS OFFICIALS	57,274.24	1,505.00	58,779.24	58,689.80	89.44	58,689.80	-89.44	-0.15%
5342	SPED RELATED SERVICES	1,106,109.68	0.00	1,106,109.68	1,499,207.13	-393,097.45	1,499,207.00	393,097.32	35.54%
	TOTAL	3,502,427.62					5,051,335.80	1,548,908.18	44.22%

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5400 - Contracted Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5421	DISPOSAL SERVICES	188,000.00	0.00	188,000.00	188,000.00	0.00	188,000.00	0.00	0.00%
5430	CONTRACTED SERVICES	301,633.00	25,841.00	327,474.00	327,474.00	0.00	327,474.00	0.00	0.00%
5431	CONTRACTED REPAIRS	27,194.00	0.00	27,194.00	27,194.00	0.00	27,194.00	0.00	0.00%
5432	CONTRACTED SUBS	1,160,297.55	-2,500.00	1,157,797.55	1,309,187.36	-151,389.81	1,309,187.36	151,389.81	13.08%
5435	REPAIR OF EQUIPMENT	103,764.00	3,022.00	106,786.00	106,786.00	0.00	106,786.00	0.00	0.00%
5440	RENTALS	344,702.40	-128.00	344,574.40	344,574.40	0.00	344,574.40	0.00	0.00%
TOTAL		2,125,590.95					2,303,215.76	177,624.81	8.36%

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5500 - Other Purchased Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5510	REGULAR TRANSPORTATION	3,177,783.81	0.00	3,177,783.81	3,177,783.81	0.00	3,289,006.24	111,222.43	3.50%
5511	SPECIAL TRANSPORTATION	3,359,238.91	0.00	3,359,238.91	3,359,238.91	0.00	3,476,812.27	117,573.36	3.50%
5512	TRANSPORTATION FIELD/ATHL	218,802.36	0.00	218,802.36	218,802.36	0.00	226,460.44	7,658.08	3.50%
5513	HOMELESS TRANSPORTATION	124,555.84	0.00	124,555.84	124,555.84	0.00	128,915.29	4,359.45	3.50%

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5500 - Other Purchased Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5529	INTERSCHOLASTIC INSURANCE	27,218.00	0.00	27,218.00	27,218.00	0.00	27,218.00	0.00	0.00%
5530	TELEPHONE/COMMUN.	160,913.00	0.00	160,913.00	160,913.00	0.00	160,913.00	0.00	0.00%
5532	COMM RELATED EQUIP	5,000.00	3,876.00	8,876.00	8,876.00	0.00	8,876.00	0.00	0.00%
5535	LIBRARY DATA BASES	35,380.00	658.00	36,038.00	36,038.00	0.00	36,038.00	0.00	0.00%
5540	PRINTING/ADVERTISING	16,500.00	465.00	16,965.00	16,965.00	0.00	16,965.00	0.00	0.00%
5541	POSTAGE	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00%

Other Purchased Services Page 2/3

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5500 - Other Purchased Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5561	TUITION-PUBLIC	2,787,505.00	0.00	2,787,505.00	2,787,505.00	0.00	2,787,505.00	0.00	0.00%
5563	TUITION-PRIVATE	3,297,764.00	0.00	3,297,764.00	3,893,504.69	-595,740.69	3,393,504.69	95,740.69	2.90%
5564	INSTRUCTIONAL SERVICES	1,665,928.00	0.00	1,665,928.00	1,865,928.00	200,000.00	1,865,905.00	199,977.00	12.00%
5580	TRAVEL/LODGING	75,329.00	0.00	75,329.00	75,329.00	0.00	75,329.00	0.00	0.00%
5590	OTHER PURCHASED SERV	1,897,506.00	-18,492.00	1,879,014.00	1,879,014.00	0.00	2,079,014.00	200,000.00	10.64%
	TOTAL	16,874,423.92					17,597,461.94	723,038.02	4.28%

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5600 - Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5608	CAPITAL REPAIR	346,570.00	-13,025.00	333,545.00	342,912.23	-9,367.23	342,912.23	9,367.23	2.81%
5610	GENERAL SUP & MAT	303,961.76	-12,720.00	291,241.76	209,796.56	81,445.20	291,241.76	0.00	0.00%
5611	INSTRUCTIONAL SUP & MAT	376,066.61	5,392.00	381,458.61	282,122.12	99,336.49	381,458.61	0.00	0.00%
5612	COMPUTER SUP & MAT	174,643.00	-14,074.00	160,569.00	91,930.63	68,638.37	160,569.00	0.00	0.00%
5613	MAINTENANCE SUPPLIES	325,500.00	10,000.00	335,500.00	347,426.65	-11,926.65	347,426.65	11,926.65	3.55%
5615	TESTING	41,568.00	783.00	42,351.00	38,899.41	3,451.59	42,351.00	0.00	0.00%
5616	ATHLETIC SUPPLIES	60,000.00	-10,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00%
5617	CUSTODIAL SUP & MAT	304,264.00	-29,641.00	274,623.00	278,957.31	0.00	325,500.00	50,877.00	18.53%
5618	GROUNDS BEAUTIFICATION S/	37,040.00	0.00	37,040.00	37,040.00	0.00	37,040.00	0.00	0.00%

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5600 - Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5621	HEAT ENERGY	548,475.00	-52,375.00	496,100.00	497,533.00	-1,433.00	440,364.00	-55,736.00	-11.23%
5622	ELECTRICITY	1,475,475.00	52,375.00	1,527,850.00	1,524,908.00	2,942.00	1,616,523.00	88,673.00	5.80%
5623	WATER	100,940.00	0.00	100,940.00	107,740.00	-6,800.00	132,166.00	31,226.00	30.94%
5626	GASOLINE	322,390.00	0.00	322,390.00	322,390.00	0.00	340,579.00	18,189.00	5.64%

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5600 - Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5641	TEXTBOOKS	20,600.00	0.00	20,600.00	8,473.00	12,127.00	20,600.00	0.00	0.00%
5642	LIBRARY BOOKS	75,500.00	463.00	75,963.00	51,371.91	24,591.09	76,963.00	1,000.00	1.32%
5643	PERIODICALS	13,500.00	-823.00	12,677.00	3,627.08	9,049.92	12,677.00	0.00	0.00%
5650	MEDICAL SUPPLIES	54,000.00	9,150.00	63,150.00	70,298.90	-7,148.90	70,298.90	7,148.90	11.32%
5651	SOFTWARE LIC/FEES	82,000.00	22,904.00	104,904.00	86,589.77	18,314.23	104,904.00	0.00	0.00%
5680	OFFICE SUPPLIES	141,173.00	-1,210.00	139,963.00	103,647.46	36,315.54	140,263.00	300.00	0.21%
	TOTAL	4,803,666.37					4,933,837.15	130,170.78	2.71%

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5700 - Equipment

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5734	COMPUTER EQUIP.	0.00	0.00	0.00	28,366.00	-28,366.00	539,306.00	539,306.00	n/a
5736	CAP PROJ	0.00	0.00	0.00	295,649.88	-295,649.88	400,000.00	400,000.00	n/a
5739	SECURITY UPGRADES	90,298.00	-8,729.00	81,569.00	81,569.00	0.00	95,000.00	13,431.00	16.47%
	TOTAL	90,298.00					1,034,306.00	944,008.00	1045.44%

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5800 - Dues and Fees

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS / ADJUSTMENTS	REVISED BUDGET	24-25 PROJ SPENDING	DIFFERENCE	25-26 SUPT RECC	25-26 AMOUNT INCREASE	PERCENT INCREASE
5810	DUES/FEES	8,558.00	30,183.00	38,741.00	38,741.00	0.00	38,741.00	0.00	0.00%
	TOTAL	8,558.00					38,741.00	30,183.00	352.69%

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Section IV

Comparison to FY25 Major Object Code Variances Report

Contributing Factors to BOE Budget Increase

Object	Change	Notes
	Initial Increase Art \$2,944,255 Business \$1,226,957 Career Ed \$ 333,073 Tech Ed \$ 96,992 Science \$ 214,946 Admin \$2,109,147 <u>Admin \$ 365,615</u> Net Salary Decrease \$1,402,475	Cost of step and general wage increases for all current employees funded by the BOE budget; Same number of FTE as 23-24 Move the following to Alliance All teachers from the following departments: <ul style="list-style-type: none">• Art• Business• Career/Technology Education• Science• Technology Education 2.5 FTE Administrators
Contractual Obligations		
Benefits	\$459,456	Health Insurance increase of approximately 3%
Special Education Services - Magnets and Outplacements	\$1,844,625	Significant cost in services for students at magnets and outplacements; Underfunding of excess cost reimbursement
Contracted Subs	\$151,389	Increase in sub rates and use of paid leave time
Transportation	\$240,813	Contractual increase of 3.5%
Other Professional Services	\$200,000	Network Infrastructure and Cybersecurity
Computer Equipment	\$539,106	Partially fund Board of Education policy - previously offset by ESSER Funds
Capital Projects	\$400,000	Partially fund Board of Education policy



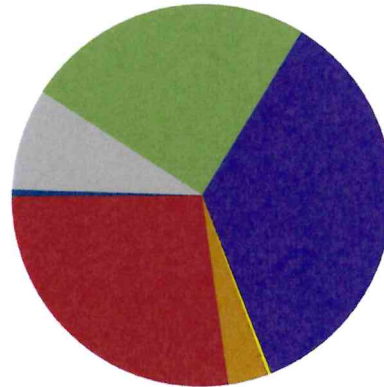
Section V

Student Enrollment Profile

Demographic Information

	EL	SPED	F/R*	Male	Female	Gender Non-Conforming
PK-12 (6150)	571 / 9.29%	1162 / 18.90%	3524 / 57.31%	3186 / 51.82%	2957 / 48.09%	7 / 0.10%
K-12 (5873)	530 / 9.50%	1063 / 18.10%	3318 / 56.50%	3024 / 51.50%	2842 / 48.40%	7 / 0.10%

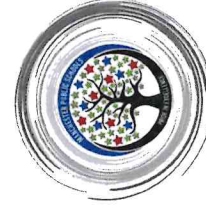
	American Indian or Alaskan Native	Asian	Black or African American	Hispanic/Latino	Native Hawaiian or Other Pacific Islander	Two or more races	White
PK-12 (6150)	34 / 0.55%	526 / 8.56%	1515 / 24.62%	2297 / 37.34%	16 / 0.26%	210 / 3.41%	1552 / 25.23%
K-12 (5873)	33 / 0.56%	481 / 8.20%	1433 / 24.40%	2175 / 37.00%	15 / 0.27%	215 / 3.57%	1521 / 25.90%
Chart Color							



Enrollments

Head Start	116
Martin Prek	161
Bowers	374
Buckley	284
Highland	304
Keeney	366
Verplanck	471
Waddell	501

Bennet	867
Illing	766
MMA	25
MHS	1699
Bentley	55
MTC	25
MRA	67
New Horizons	30
Private	81





Section VI

Object Code Definitions

Object Codes and Definitions

"Object Code" refers to the services and commodities obtained as the result of a specific expenditure.

5300 Series - Contract Services

Amounts paid as compensation for services performed by firms or individuals other than employees of the Board, permanent or temporary. As a rule, the use of equipment or the furnishing of materials and supplies under express or implied contracts is involved.

- 5320 Consultants: Services supporting the instructional program and its administration. Included are curriculum improvement services, assessment, counseling and guidance services, library and media support, and contracted instructional services.
- 5330 Professional Development: Services supporting the professional and technical development of all personnel. Included are course registration fees (that are not tuition reimbursement), charges from vendors to conduct training courses, and other expenditures associated with training or professional development by third-party vendors.
- 5335 Legal Fees: Expenditures to attorneys for district legal matters including personnel and special education.
- 5340 Other Professional Services: Professional services other than educational services that support the operation of the school district. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, consultants and 1:1 para educators.
- 5341 Sports Events Officials: Including referees, scorekeepers.
- 5342 SPED Related Services: Occupational therapy, physical therapy, speech, counseling, social work, and psychology services (billable) for students residing in Manchester who attend schools outside the district (i.e. magnet schools, private outplacement facilities, charter schools).

5400 Series – Purchased Property Services

- 5421 Disposal Services: Expenditures for refuse removal service.
- 5430 Contracted Services: Maintenance contracts and agreements for upkeep of equipment and Buildings.
- 5431 Contracted Repairs: Expenditures related to upkeep of buildings and building related equipment (i.e. HVAC, fire protection and elevators).
- 5432 Contracted Substitutes: For professional development.
- 5435 Repairs-Equipment and Other: Expenditures for repairs not covered by maintenance contracts. Excludes repairs for film, texts, and library books.
- 5440 Rentals: Expenditures for renting equipment, vehicles and buildings.

5500 Series - Other Purchased Services

Amounts paid for services rendered by organizations or personnel not on the payroll of the school district. The primary reason for the purchase is the service provided.

- 5510 Student Transportation: Expenditures for transporting students to and from school
- 5511 Special Education Transportation: Expenditures for transporting Special Education students to and from school.

- 5512 Field & Athletic Trips: Expenditures for transporting students on field trips and to and from interscholastic sports. Please be sure to input amounts in MUNIS using the organization code ending with 270 not 100.
- 5513 Homeless Transportation: Expenditures for transporting homeless students to and from school.
- 5529 Interscholastic Athletic Insurance: Insurance expenditures for interscholastic sports participants
- 5530 Telephone/Communications: Cost of telecommunication services for voice and data.
- 5532 Computer Related Equipment: Includes cell phone updates, walkie talkies, etc.
- 5535 Library Databases: Include licenses and fees for services such as subscriptions to research materials over the internet.
- 5540 Printing and Advertising: Expenditures for printing, binding and advertising.
- 5541 Postage: Expenditures for postage stamps and refilling postage meters.
- 5561 Tuition – CT School Districts: Tuition paid to other school districts within the state.
- 5563 Tuition - Private: Tuition paid to private schools.
- 5564 Instructional Services: Academic support for students residing in Manchester attending schools outside the district.
- 5580 Travel & Lodging: Expenditures for transportation, meals, lodging and other expenses associated with staff travel.
- 5590 Other Purchased Services: Expenditures for services rendered by organizations or personnel not on the payroll of the school district. Primary reason for the purchase is the service provided.

5600 - Supplies

Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

- 5608 Capital Repair: Material purchased for major capital projects.
- 5610 General Supplies & Materials: Meeting supplies and other supplies that do not fall under the definitions listed below.
- 5611 Instructional Supplies and Materials: Expenditures for classroom teaching supplies.
- 5612 Computer Supplies & Materials: Includes items such as toner, ribbons, cartridges, paper.
- 5613 Maintenance Supplies & Materials: Expenditures for maintenance supplies and materials.
- 5615 Testing: Supplies associated with testing.
- 5616 Athletic Supplies & Materials: Expenditures for supplies and materials associated with the interscholastic athletic programs
- 5617 Custodial Supplies & Materials: Expenditures for materials & supplies used for custodial maintenance.
- 5618 Grounds Beautification: Expenditures related to supplies & materials used for the purpose of maintaining the exterior / grounds of our school buildings.
- 5621 Heat Energy: Expenditures for Fuel Oil and Natural Gas to heat buildings.

- 5622 Electricity: Expenditures for electric utility services.
- 5623 Water: Expenditures for water utility services. Does not include bottled water.
- 5626 Gasoline: Expenditures for gasoline for school buses and maintenance vehicles
- 5641 Textbooks: Expenditures for bound text and electronic material used in classroom instruction.
- 5642 Library Books: Expenditures for purchasing fiction, non-fiction and reference material whether print or electronic.
- 5643 Periodicals: Expenditures for magazines and subscription including electronic media.
- 5650 Medical Supplies & Materials: Expenditures for medical supplies and materials for nursing services and athletic programs.
- 5651 Software Licenses & Fees: Expenditures for district-wide software licenses and fees.
- 5680 Office Supplies & Materials: Expenditures for supplies and materials to operate offices rather than instruction and may include computer supplies and materials used in office functions.

5700 Series - Property Expenditures

Amounts used in acquiring fixed assets, new or replacement equipment or improvements to buildings.

- 5732 Vehicles: Expenditures for the purchase of vehicles.
- 5734 Computer Equipment: Expenditures for the purchase of computer equipment above \$10,000.
- 5736 Capital Projects: Large projects in buildings funded from Policy 3510.
- 5739 Security Upgrades: Expenditures for purchase of upgrades for security systems.

5800 Series – Debt Service & Miscellaneous

Amounts paid for goods and services not otherwise classified above.

- 5810 Dues & Fees: Expenditures for membership in professional and other organizations. Included in this are entry fees for field trips and other competitions.



Section VII

Object Summary

Board of Education's Recommended Budget for 2025-2026

					2025-2026	
		2023-2024	2024-2025	2024-2025	Board of	
Code	Object Category	Actual	Revised Budget	Year-to-Date	Education	Percentage
		Expenditures		Expenditures	Recommended	Change
					Budget	
5110	Certified Administrators	\$4,898,082.30	\$5,075,135.77	\$5,248,371.58	\$4,912,526.48	-3.20%
5111	Certified Salaries	\$41,434,729.90	\$43,184,464.00	\$43,069,902.44	\$40,865,890.00	-5.37%
5112	Non-Certified Salaries	\$13,070,795.33	\$13,834,831.10	\$13,734,431.36	\$14,219,050.00	2.78%
5115	Hourly Employees	\$2,990,863.02	\$2,951,481.00	\$3,047,860.75	\$3,140,005.00	6.39%
5117	Tutors	\$730,241.33	\$483,723.71	\$595,097.71	\$561,201.00	9.60%
5118	Paraprofessionals	\$3,794,598.40	\$4,424,094.78	\$4,525,574.24	\$4,841,738.00	10.15%
5120	Hall Monitors	\$363,603.29	\$361,514.14	\$289,204.04	\$372,359.52	3.00%
5122	Building Substitutes	\$27,975.82	\$200,000.00	\$79,900.71	\$200,000.00	0.00%
5124	Certified Degree Changes	\$0.00	\$100,000.00	\$0.00	\$100,000.00	0.00%
5130	Overtime	\$385,299.04	\$300,000.00	\$329,387.69	\$300,000.00	0.00%
5210	Life Insurance	\$123,675.04	\$128,003.00	\$190,683.45	\$219,972.00	71.85%
5220	Social Security	\$2,393,617.87	\$2,433,485.00	\$1,633,192.85	\$2,530,824.00	4.00%
5230	Town Pension	\$2,532,775.00	\$2,552,195.00	\$0.00	\$2,552,195.00	0.00%
5235	Defined Contribution	\$1,094,858.73	\$1,029,759.94	\$817,549.40	\$1,065,801.50	3.50%
5240	Tuition Reimbursement	\$145,550.23	\$60,000.00	\$75,687.61	\$60,000.00	0.00%
5250	Unemployment Compensation	\$120,635.40	\$59,660.00	\$59,532.96	\$59,660.00	0.00%
5270	Health & Major Medical	\$17,557,822.32	\$19,535,720.00	\$14,445,467.61	\$19,756,860.00	1.13%
5280	Manchester Self Insurance Program (M.S.I.P.)	\$1,566,692.00	\$1,466,201.00	\$1,466,201.00	\$1,546,716.00	5.49%
5290	Certified-Accumulated Sick Leave	\$186,158.61	\$120,450.57	\$173,377.11	\$60,000.00	-50.19%
5291	Non-Certified Accumulated Sick Leave	\$186,253.22	\$120,000.00	\$123,103.46	\$120,000.00	0.00%
5292	Certified Longevity	\$14,546.84	\$14,782.13	\$12,400.25	\$11,500.25	-22.20%
5293	Non-Certified Longevity	\$22,931.87	\$20,850.00	\$17,958.78	\$17,034.61	-18.30%
5320	Consultants	\$5,852.82	\$27,992.00	\$3,607.00	\$31,550.00	-16.97%
5330	Professional Development	\$33,610.34	\$49,319.00	\$24,328.59	\$48,252.00	7.94%
5335	Legal Fees	\$159,591.72	\$210,000.00	\$150,000.00	\$210,000.00	0.00%
5340	Other Professional Services	\$2,309,198.59	\$2,041,941.70	\$3,411,823.00	\$3,203,637.00	56.55%
5341	Sports Officials	\$70,017.48	\$58,779.24	\$71,537.30	\$58,689.80	2.47%
5342	Special Education Related Services	\$1,459,757.33	\$1,106,109.68	\$1,786,161.96	\$1,499,207.00	35.54%
5421	Disposal Services	\$182,929.13	\$186,000.00	\$168,864.02	\$188,000.00	0.00%
5430	Contracted Services	\$341,319.59	\$295,233.00	\$290,568.48	\$327,474.00	8.57%
5431	Contracted Repairs	\$16,503.87	\$27,194.00	\$17,049.08	\$27,194.00	0.00%
5432	Contracted Substitutes	\$1,299,962.55	\$1,157,797.55	\$1,308,807.15	\$1,309,187.36	12.83%
5435	Repair Of Equipment	\$113,718.06	\$104,008.00	\$91,310.99	\$106,786.00	2.91%
5440	Rentals	\$318,209.45	\$344,164.40	\$264,757.74	\$344,574.40	-0.04%
5510	Regular Transportation	\$3,529,869.59	\$3,177,783.81	\$3,427,271.20	\$3,289,006.24	3.50%
5511	Special Transportation	\$2,807,905.26	\$3,359,238.91	\$3,299,409.44	\$3,476,812.27	3.50%
5512	Transportation Field Trip/Athletic	\$128,565.22	\$232,204.36	\$109,854.30	\$226,460.44	3.50%
5513	Homeless Transportation	\$143,962.83	\$124,555.84	\$163,952.38	\$128,915.29	3.50%
5529	Interscholastic Insurance	\$27,218.00	\$18,218.00	\$17,569.00	\$27,218.00	0.00%

Board of Education's Recommended Budget for 2025-2026

Code	Object Category	2023-2024	2024-2025	2024-2025	2025-2026	Percentage Change
		Actual Expenditures	Revised Budget	Year-to-Date Expenditures	Board of Education Recommended Budget	
5530	Telephone/Communications	\$156,771.81	\$160,913.00	\$160,902.69	\$160,913.00	0.00%
5532	Communications Related Equipment	\$31,994.97	\$9,294.00	\$15,487.00	\$8,876.00	77.52%
5535	Library Data Bases	\$32,136.14	\$36,038.00	\$33,247.73	\$36,038.00	1.86%
5540	Printing & Advertising	\$17,506.06	\$17,627.00	\$8,163.05	\$16,965.00	2.82%
5541	Postage	\$29,582.88	\$24,921.00	\$24,116.06	\$25,000.00	0.00%
5561	Tuition-Public	\$4,224,595.60	\$2,787,505.00	\$4,479,393.33	\$2,787,505.00	0.00%
5563	Tuition-Private	\$2,365,704.67	\$3,297,764.00	\$6,563,008.70	\$3,393,504.69	2.90%
5564	Instructional Services	\$1,658,509.31	\$1,665,928.00	\$2,038,845.38	\$1,865,905.00	12.00%
5580	Travel & Lodging	\$85,591.41	\$74,949.00	\$96,891.17	\$75,329.00	0.00%
5590	Other Purchased Services	\$2,157,074.27	\$1,883,889.00	\$2,190,653.98	\$2,079,014.00	9.57%
5608	Capital Repairs	\$445,654.34	\$341,045.00	\$343,492.90	\$342,912.23	-0.62%
5610	General Supplies & Materials	\$248,953.48	\$291,885.76	\$237,741.75	\$291,241.76	-1.07%
5611	Instructional Supplies & Materials	\$343,707.46	\$386,141.61	\$312,201.88	\$381,458.61	1.45%
5612	Computer Supplies & Materials	\$92,560.08	\$159,286.00	\$104,067.92	\$160,569.00	-2.42%
5613	Maintenance Supplies	\$252,422.62	\$339,900.00	\$295,392.73	\$347,426.65	6.74%
5615	Testing	\$29,592.78	\$44,751.00	\$43,423.65	\$42,351.00	0.00%
5616	Athletic Supplies	\$46,856.37	\$49,500.00	\$41,317.02	\$50,000.00	-16.67%
5617	Custodial Supplies & Materials	\$387,642.86	\$304,000.00	\$301,879.13	\$325,500.00	6.98%
5618	Grounds Beautification Supplies & Materials	\$31,660.98	\$37,040.00	\$33,658.00	\$37,040.00	0.00%
5621	Heat Energy	\$468,804.61	\$496,100.00	\$489,435.97	\$440,364.00	-19.71%
5622	Electricity	\$1,787,296.60	\$1,527,850.00	\$1,929,077.00	\$1,616,523.00	9.56%
5623	Water & Sewer	\$128,560.03	\$100,940.00	\$143,408.43	\$132,166.00	30.94%
5626	Gasoline	\$400,788.39	\$322,390.00	\$341,172.62	\$340,579.00	5.64%
5641	Textbooks	\$2,050.70	\$19,100.00	\$8,102.40	\$20,600.00	0.00%
5642	Library Books	\$72,652.14	\$71,869.00	\$58,045.24	\$76,963.00	1.94%
5643	Periodicals	\$3,986.40	\$10,739.00	\$4,422.08	\$12,677.00	-6.10%
5650	Medical Supplies	\$58,177.59	\$63,150.00	\$58,340.44	\$70,298.90	21.21%
5651	Software Licenses & Fees	\$70,618.19	\$103,486.00	\$92,830.87	\$104,904.00	9.76%
5680	Office Supplies	\$105,615.15	\$139,476.00	\$114,328.81	\$140,263.00	-2.64%
5731	New Equipment	\$0.00	\$5,826.00	\$5,825.52	\$0.00	0.00%
5732	Vehicles	\$44,205.00	\$0.00	\$0.00	\$0.00	0.00%
5734	Computer Equipment	\$131,395.91	\$0.00	\$28,366.00	\$539,306.00	0.00%
5736	Capital Projects	\$87,964.80	\$0.00	\$386,370.88	\$400,000.00	0.00%
5739	Security Upgrades	\$30,401.74	\$68,626.00	\$65,156.34	\$95,000.00	5.21%
5810	Dues & Fees	\$62,579.27	\$42,496.00	\$42,328.06	\$38,741.00	352.69%
GRAND TOTAL		\$122,683,512.00	\$125,861,316.00	\$125,632,851.36	\$128,472,231.00	2.07%