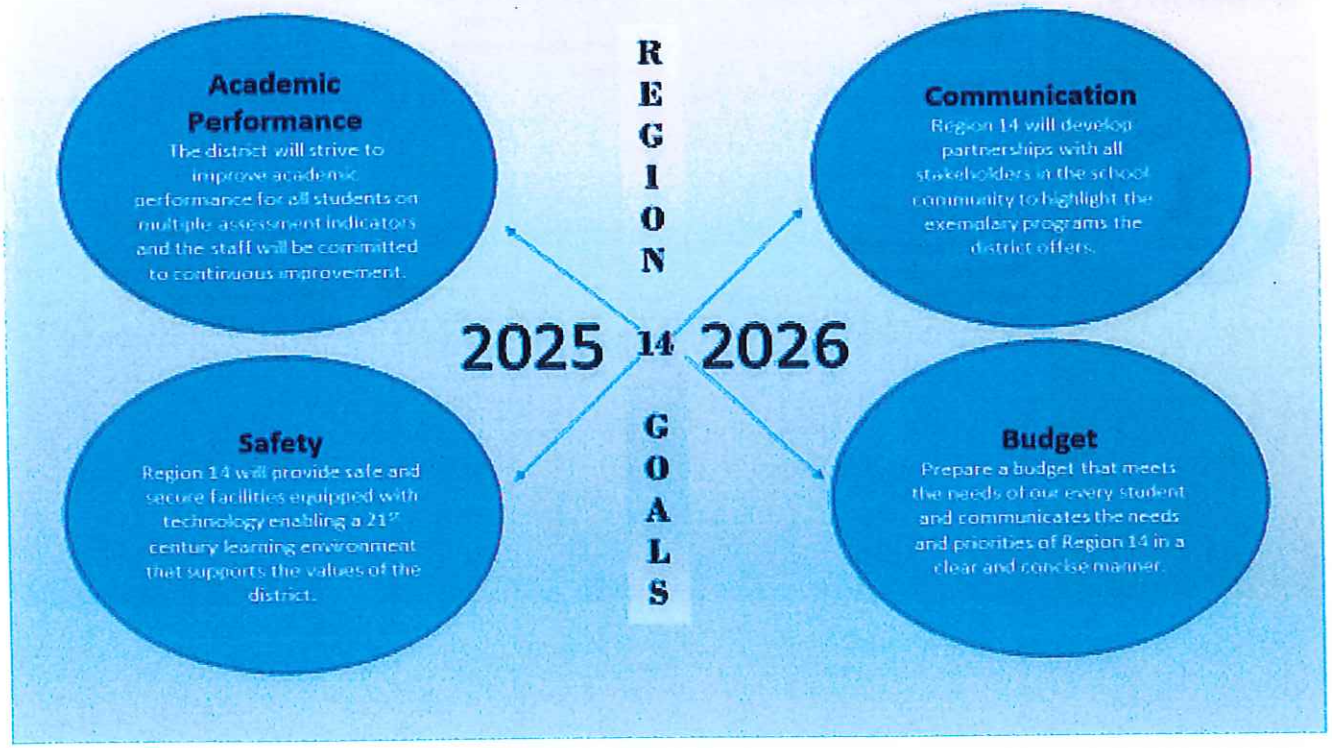
REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
June 2, 2025

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
FY 2025-2026

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REGIONAL SCHOOL DISTRICT #14
GOALS
2025-2026



REGIONAL SCHOOL DISTRICT # 14
BOARD APPROVED
FY 2025-2026

BUDGET SUMMARY

2024-2025	$	41,285,463	
2025-2026	$	42,773,215	
Difference	$	1,487,752	3.60%

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**	**19,211,956**	**672,997**	**3.63%**
Classified Salaries	**5,163,233**	**5,460,461**	**297,228**	**5.76%**
Total Salaries	**23,702,192**	**24,672,417**	**970,225**	**4.09%**
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		
Social Studies /Science Elementary		(103,000)		
School Mental Health		20,000		
Kindergarten Retirement not replaced		(100,434)		
AD/Dean reduction		(78,787)		
Guidance Reduction		(68,365)		
HS Lab Tech		(40,295)		
Media Specialist FTE reduction		(50,000)		
Agri- Science savings		(57,202)	-	
		970,225	-	
	Difference		**970,225**	
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

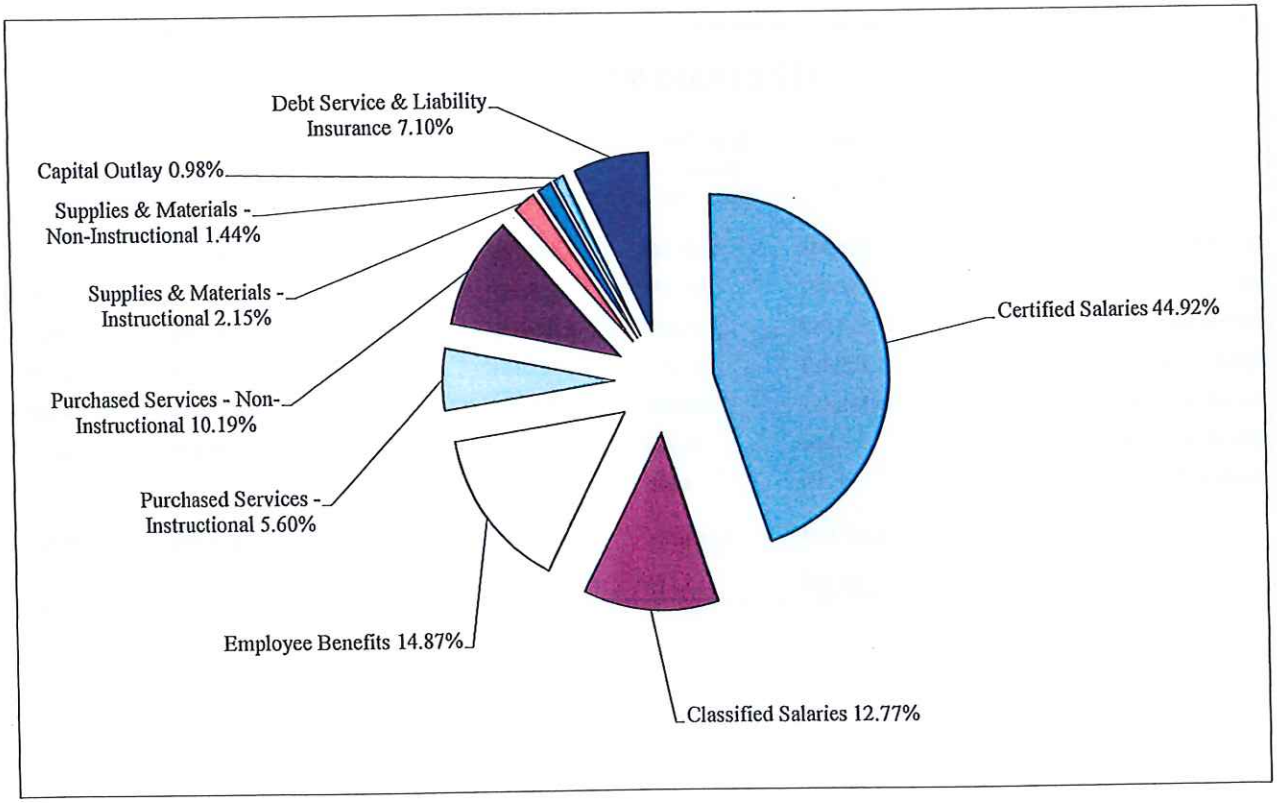
	2024-2025 Approved Budget	2025-2026 Budget	$ Variance	% Variance
Code 400				
Supplies & Materials Non Instruct.	**594,500**	**614,528**	**20,028**	**3.37%**
Diesel Transportation		-	(4,500)	
Custodial Supplies		22,500		
Other Supplies and Materials Non Instruct.		2,028		
		24,528	(4,500)	
	Difference		**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	42,773,215	**1,487,752**	**3.60%**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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 **72.54%** of the budget request with **debt service and capital outlay** comprising another **8.08%** of the total. Purchased services, both **instructional and non-instructional** account for **15.79%,** and **supplies/materials** are another **3.59%.**

	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	$ 19,211,956	$ 672,997	3.63%
112 Classified Salaries	$ 5,054,076	$ 5,163,233	$ 5,182,372	$ 5,460,461	$ 297,229	5.76%
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	$ 42,773,215	$ 1,487,752	3.60%



REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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%	14.87%		

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%	2.15%		

400 SUPPLIES AND MATERIALS -NON-INSTRUCTIONAL

	2023-2024 Actual	2024-2025 Budget-Approved	2024-2025 Projected	2025-2026 Budget	Variance $	Variance %
Diesel/Gasoline-Transportation Serv	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%	1.44%		

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

	Bethlehem	Mitchell	Middle	High School	Tuition-Out	Transition	Total
Bethlehem							
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

	Bethlehem	Mitchell	Middle	High School	Tuition-Out	Transition	Total
Woodbury							
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

	Bethlehem	Mitchell	Middle	High School	Tuition-Out	Transition	Total
Combined							
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
BOARD APPROVED
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	$ 42,773,215	$ 1,487,752	3.60%
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	$ 38,490,434	$ 1,467,934	3.96%
*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	$ 9,373,017	$ 9,679,812	$ 9,679,812	$ 10,258,203	$ 578,391	5.98%
Woodbury	$ 26,735,290	$ 27,342,688	$ 27,342,688	$ 28,232,231	$ 889,543	3.25%
Total	$ 36,108,307	$ 37,022,500	$ 37,022,500	$ 38,490,434	$ 1,467,934	3.96%
Educational Cost Sharing Grant						
Bethlehem	$ 1,180,408	$ 1,218,610	$ 1,218,610	$ 1,191,027	$ (27,583)	-2.26%
Woodbury	$ 2,186,586	$ 2,936,816	$ 2,936,816	$ 2,931,727	$ (5,089)	-0.17%
Total	$ 3,366,994	$ 4,155,426	$ 4,155,426	$ 4,122,754	$ (32,672)	-0.79%
Bethlehem-Net	$ 8,192,609	$ 8,461,202	$ 8,461,202	$ 9,067,176	$ 605,974	6.26%
Woodbury-Net	$ 24,548,704	$ 24,405,872	$ 24,405,872	$ 25,300,504	$ 894,632	3.27%

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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
BOARD APPROVED
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	-	-	0.00
Reading/Literacy Specialist	2.00	-	2.00
Library Media Specialist	1.00	(0.40)	0.60
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**	**(0.40)**	**28.85**
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**	**(0.40)**	**48.51**

REGIONAL SCHOOL DISTRICT # 14
BOARD APPROVED
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**	**7,075**	**3,383,126**	**0.21%**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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	(1.00)	16.00
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	-	-	-
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**	**(1.00)**	**35.03**
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**	**(1.00)**	**60.03**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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**	**(21,353)**	**4,104,712**	**-0.52%**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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
BOARD APPROVED
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**	**518,792**	**5,615,815**	**10.18%**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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	(0.60)	1.00
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	(1.00)	4.00
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**	**(2.00)**	**64.00**
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	(1.00)	1.00
Cafeteria Aides	0.70	-	0.70
Sub Total	**22.00**	**(1.00)**	**21.00**
NHS Staff Total	**88.00**	**(3.00)**	**85.00**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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**	**360,067**	**10,156,019**	**3.68%**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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
BOARD APPROVED
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**	**63,464**	**1,633,254**	**4.04%**

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

A	Assessment to Towns	$	36,108,307 *1
B	Less ECS	$	(3,366,994) *2
C	Net Assessment to Towns (A minus B)	$	32,741,313
D	Enrollment-District Students Only (October 1)		1,243
E	Local Assessment per Pupil (C divided by D)	$	26,341

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)	$	26,341
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))	$	18,852

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
BOARD APPROVED
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**	**66,666**	**9,160,210**	**0.73%**

REGIONAL SCHOOL DISTRICT #14
BOARD APPROVED
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	10,583	165,588	6.83%
Employee Benefits - Non-Certified Staff	253,230	17,120	270,350	6.76%
Employee Benefits	**408,235**	**27,703**	**435,938**	**6.79%**
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%**

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	$ 42,773,215
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	$ 33,140,936
ADM (local only)	1,331	1,302
NCEP	$ 23,740	$ 25,454

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