



Manchester Public Schools

Superintendent Recommended Budget 2025-2026

Board of Education Budget Development Process

Monday, January 27, 2025

Presentation of Superintendent's Recommended Budget to the BOE

Thursday, January 30, 2025

Board of Education Budget Workshop #1, Lincoln Center, 6:00 p.m.

Thursday, February 6, 2025

Board of Education Budget Workshop #2, Lincoln Center, 6:00 p.m.

Monday, February 10, 2025

Board of Education adopts 2025-2026 recommended budget

Thursday, February 13, 2025

Board of Education Budget Workshop #3, Lincoln Center, 6:00 p.m.

Friday, February 14, 2025

Deliver 2025-2026 Superintendent's Recommended Budget to Town- Preliminary

Thursday, February 20, 2025

Board of Education Budget Workshop #4, Lincoln Center, 6:00 p.m.

Monday, February 24, 2025

Board of Education Budget Adoption - Regular Meeting - Deliver 2025-2026 BOE Recommended Budget to Town- Final

Tuesday, March 4, 2025

General Manager presents 2025-2026 recommended budget to Board of Directors, Town Hall, 7:30 a.m.

Board of Directors Workshops:

Wednesday, March 5, 2025

Board of Directors review of BOE Budget, Lincoln Center, 5:30 p.m.

Tuesday, March 11, 2025

Public Hearing, Lincoln Center, Hearing Room, 7:00 p.m.

Wednesday, March 19, 2025

Board of Directors review of BOE Budget, Lincoln Center, 5:30 p.m.

Tuesday, April 8, 2025

Board of Directors approves 2025-2026 budget for adoption, 7:00 p.m.

Board of Education Workshops following Board of Directors Budget Adoption:

Thursday, May 1, 2025

Board of Education Workshop #4, Lincoln Center, 6:00 p.m.

Thursday, May 8, 2025

Board of Education Workshop #5, Lincoln Center, 6:00 p.m.

Thursday, May 22, 2025

Board of Education Workshop #6, Lincoln Center, 6:00 p.m.

Monday, June 23, 2025

Board of Education adopts final 2025-2026 budget

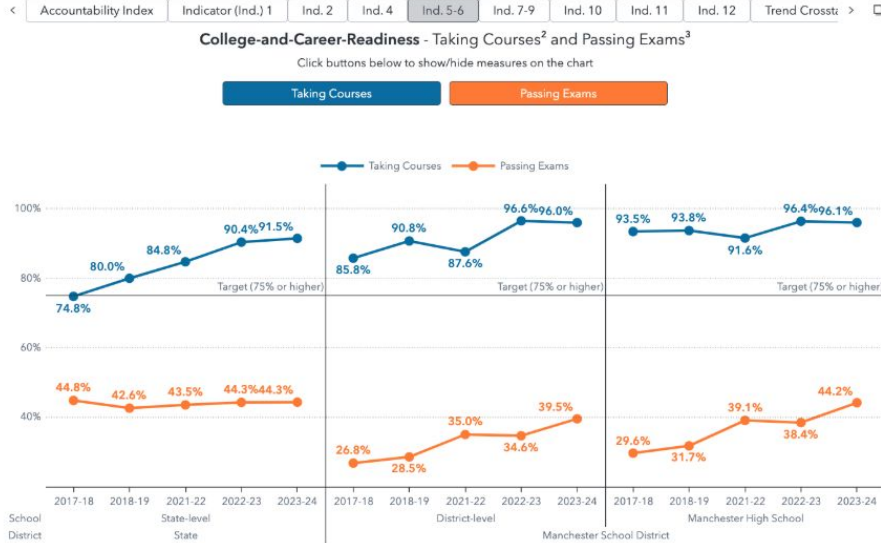


Board of Education Priorities

- 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 Priorities



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.

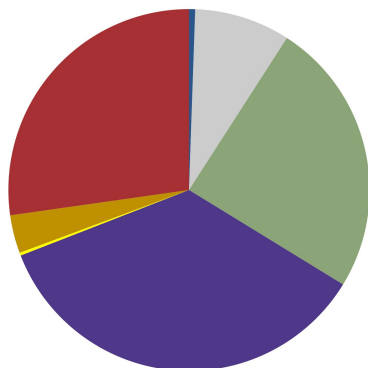


Demographic Information

	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)*



Budgets 2015-16 through 2024-25

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Amount	\$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
Percent Increase	2.5%	1.6%	.75%	1.5%	2.8%	1.1%	0%	1.63%	2.50%	2.60%



2025-26 Superintendent's Recommended Budget

2024-25 Budget	2025-26 Current Services Budget	2025-26 Current Services Amount Increase	2025-26 Current Services Percent Increase	2025-26 Superintendent Recommended Budget	2025-26 Superintendent Recommended Budget Amount Increase	2025-26 Superintendent Recommended 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%



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
HFPG	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%

Local Funds



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%

Contributing Factors to BOE Budget Increase

Contractual Obligations - Staff	\$2,944,295
Health Insurance	\$ 300,368
Special Education Services	\$1,846,110
Board of Education Policies - Move toward full funding ○ Computer Equipment ○ Capital Projects	\$ 539,106 (Computer Equip) \$ 400,000 (Capital Projects)

About the Budget

Objects- Object codes represent the categories (i.e. certified salaries, professional development, instructional supplies, vehicles, etc.) we use to build a budget.

Locations- Locations are places where teaching and learning and related activities take place (schools, central office, magnet schools (tuition)).

Programs- Programs are essentially departments (ie. Language Arts, Math, Family and Consumer Science, Music etc.).



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	5,278,141.20	203,005.43	4.00%
5111	CERTIFIED SALARIES	43,184,464.00	100,000.00	43,284,464.00	43,284,464.00	0.00	44,847,005.00	1,562,541.00	3.61%
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					73,859,499.72	2,944,255.22	4.15%

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%

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%

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%

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%

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%

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%

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%

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%

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%

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%

State Funds

Education Cost Sharing - Alliance

CT Finance Projection			
FY 25 FULL	FY25 PHASE IN	FY24 ACTUAL	DIFF
\$50,065,830	\$46,957,728	\$42,920,769	\$4,036,959

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

Alliance 2024-25

Alliance Increase	\$2,541,777
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

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

2025-26 Superintendent's Recommended Budget

2024-25 Budget	2025-26 Current Services Budget	2025-26 Current Services Amount Increase	2025-26 Current Services Percent Increase	2025-26 Superintendent Recommended Budget	2025-26 Superintendent Recommended Budget Amount Increase	2025-26 Superintendent Recommended 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%



Other Possible Scenarios

Board of Education - Notes on 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; and
- 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 percent of their uncapped grant amount;
- Districts in the middle tier (municipalities ranked 59 to 114) are reimbursed at 70.9 percent of their uncapped grant amount; and
- Districts in the wealthiest tier (municipalities ranked 1 to 58) are reimbursed at 68.5 percent 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
2023-24 Projected Reimbursement	\$2,848,389 (Used in Current Service Budget) 51.2%	
2023-24 Updated Reimbursement	\$3,452,871 (State released preliminary amount) 62.1%	
Note: Significant conversation at the state level about funding for special education outplacements moving forward.		

Special Education Costs for Magnet Students

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

Education Cost Sharing - Alliance

- BOE 25-26 Budget built using projected increase in Alliance funding of \$2,541,777 based on 24-25 ECS fully funded projection
- Full ECS Amount of \$51,796,630 projected on state ECS website as of December (to be updated in February)
- Alliance grant increase could be approximately \$3,000,000 more than projected
- Alliance increase largely due to change on the Public Investment Community (PIC) list
 - Public Investment Community (PIC) Index Rank increased from #20 to #19 which results in additional weighting
- Data to be updated in February, 2024
- Conversations at the state level about additional weighting for high needs students in the funding formula

Other Scenarios

Budget Scenario	24-25 Budget	Sped Inc	Cap Proj Inc	Comp Equip	Other Inc	Alliance Offset	25-26 Budget	25-26 Increase	25-26 % Inc	Scenario Notes
Current Services	\$125,861,316	\$1,896,112	\$755,168	\$629,307	\$4,223,600	\$0	\$133,365,502	\$7,504,186	5.96%	Current Services
Supt Budget	\$125,861,316	\$1,846,110	\$400,000	\$539,306	\$4,172,229	\$1,306,777	\$131,512,184	\$5,650,868	4.49%	Supt Budget
Scenario 1	\$125,861,316	\$1,846,110	\$400,000	\$539,306	\$4,172,229	\$2,306,777	\$130,512,184	\$4,650,868	3.70%	Additional Alliance \$1,000,000
Scenario 2	\$125,861,316	\$1,846,110	\$400,000	\$539,306	\$4,172,229	\$3,306,777	\$129,512,184	\$3,650,868	2.90%	Additional Alliance \$2,000,000
Scenario 3	\$125,861,316	\$1,846,110	\$400,000	\$539,306	\$4,172,229	\$4,306,777	\$128,512,184	\$2,650,868	2.11%	Additional Alliance \$3,000,000
Scenario 4	\$125,861,316	\$1,200,000	\$400,000	\$539,306	\$4,172,229	\$1,306,777	\$130,866,074	\$5,004,758	3.98%	Excess Cost 74%
Scenario 5	\$125,861,316	\$500,000	\$400,000	\$539,306	\$4,172,229	\$1,306,777	\$130,166,074	\$4,304,758	3.42%	Excess Cost 85%
Scenario 6	\$125,861,316	\$250,000	\$400,000	\$539,306	\$4,172,229	\$1,306,777	\$129,916,074	\$4,054,758	3.22%	Excess Cost 91%
Scenario 7	\$125,861,316	\$500,000	\$400,000	\$539,306	\$4,172,229	\$3,306,777	\$128,166,074	\$2,304,758	1.83%	Alliance \$2,000,000 / EC 85%

Workshop Agendas

Budget Workshop #1	Thursday, January 30 Long Term Financial Planning Salaries Benefits
Budget Workshop #2	Thursday, February 6 Purchased Professional Services Contracted Services Other Purchased Services
Regular BOE Meeting	Monday, February 10, 2025 Board of Education adopts 2025-2026 preliminary budget
Budget Workshop #3	Thursday, February 13 Supplies & Utilities Equipment Dues & Fees
Regular BOE Meeting	Monday, February 24, 2025 Board of Education adopts 2025-2026 final budget

Questions