

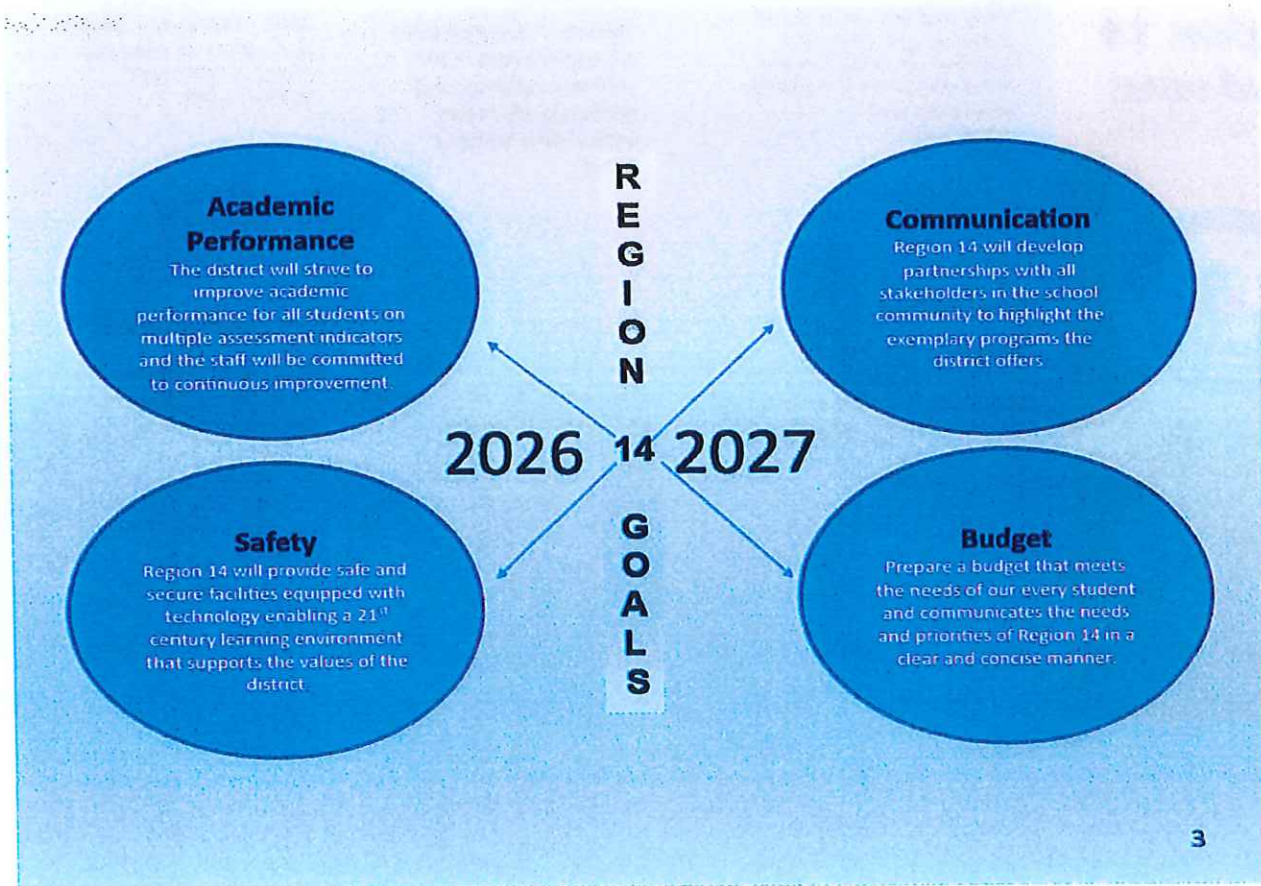
REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
March 2, 2026

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

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REGIONAL SCHOOL DISTRICT #14
GOALS
2026-2027



**REGIONAL SCHOOL DISTRICT #14
VISION OF A LEARNER
2026-2027**

**Vision of a
Learner**

**Region 14
Students:**



**Think critically and
creatively**

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

**Collaborate and
communicate
effectively**

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

**Demonstrate
empathy**

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

Take initiative

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

Persevere

They persist through challenges to achieve goals and build resilience.

Adapt and adjust

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

**REGIONAL SCHOOL DISTRICT # 14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

BUDGET SUMMARY

2025-2026	\$	42,773,215	
2026-2027	\$	44,757,503	
Difference	\$	1,984,288	4.64%

**Regional School District # 14
Budget History**

	<u>Approved Budget</u>	<u>\$ Difference</u>	<u>% Difference</u>
2015-2016	32,736,726	680,951	2.12%
2016-2017	33,028,116	291,390	0.91%
2017-2018	33,345,780	317,664	0.97%
2018-2019	33,988,629	642,849	1.95%
2019-2020	35,256,560	1,267,931	3.73%
2020-2021	36,894,179	1,637,619	4.64%
2021-2022	37,721,146	826,967	2.24%
2022-2023	38,640,279	919,133	2.44%
2023-2024	40,149,274	1,508,995	3.91%
2024-2025	41,285,463	1,136,189	2.83%
2025-2026	42,773,215	1,487,752	3.60%
2026-2027 Proposed	44,757,503	1,984,288	4.64%

Regional School District #14

Summary of Budget Changes

	2025-2026 Approved Budget	2026-2027 Budget	\$ Variance	% Variance
Code 111 & 112				
Certified Salaries	19,211,956	19,803,112	591,156	3.08%
Classified Salaries	5,460,461	5,655,091	194,630	3.56%
Total Salaries	24,672,417	25,458,203	785,786	3.18%
Teacher Salary Increases and Contractual Obligations		546,961		
Administrative Salary Changes		54,195		
Contractual Obligations - Classified Staff		149,630		
Redudtion Elementary Grade 1 Teacher		(95,000)		
New Positions				
Spanish Teacher K-5		85,000		
PT shared IT staff with Bethlehem		45,000		
		785,786	-	
	Difference		785,786	
Code 200				
Employee Benefits	6,359,254	7,123,395	764,141	12.02%
Medical Benefits		691,141	-	
Other Benefits		73,000	-	
		764,141	-	
	Difference		764,141	

Regional School District #14 Summary of Budget Changes

	2025-2026 Approved Budget	2026-2027 Budget	\$ Variance	% Variance
Code 300				
Purchased Services Instructional	2,390,904	2,649,321	258,417	10.81%
Tuition Special Education		198,693	-	
Technology Services and Support		32,199		
Other Purchase Service		27,525		
		258,417	-	
Difference			258,417	
 Code 300				
Purch. Services Non Instructional	4,359,060	4,581,259	222,199	5.10%
Repairs and Maintenance for Building		79,099		
Electricity		32,464		
Student Transportation		57,720		
Other Net changes		52,916		
		222,199	-	
Difference			222,199	
 Code 400				
Supplies & Materials Instructional	920,332	814,441	(105,891)	-11.51%
Instructional Supply		(74,316)	-	
Workbooks		(19,852)		
Textbooks		(14,950)		
General School Supplies		3,227	-	
		(105,891)	-	
Difference			(105,891)	

Regional School District #14 Summary of Budget Changes

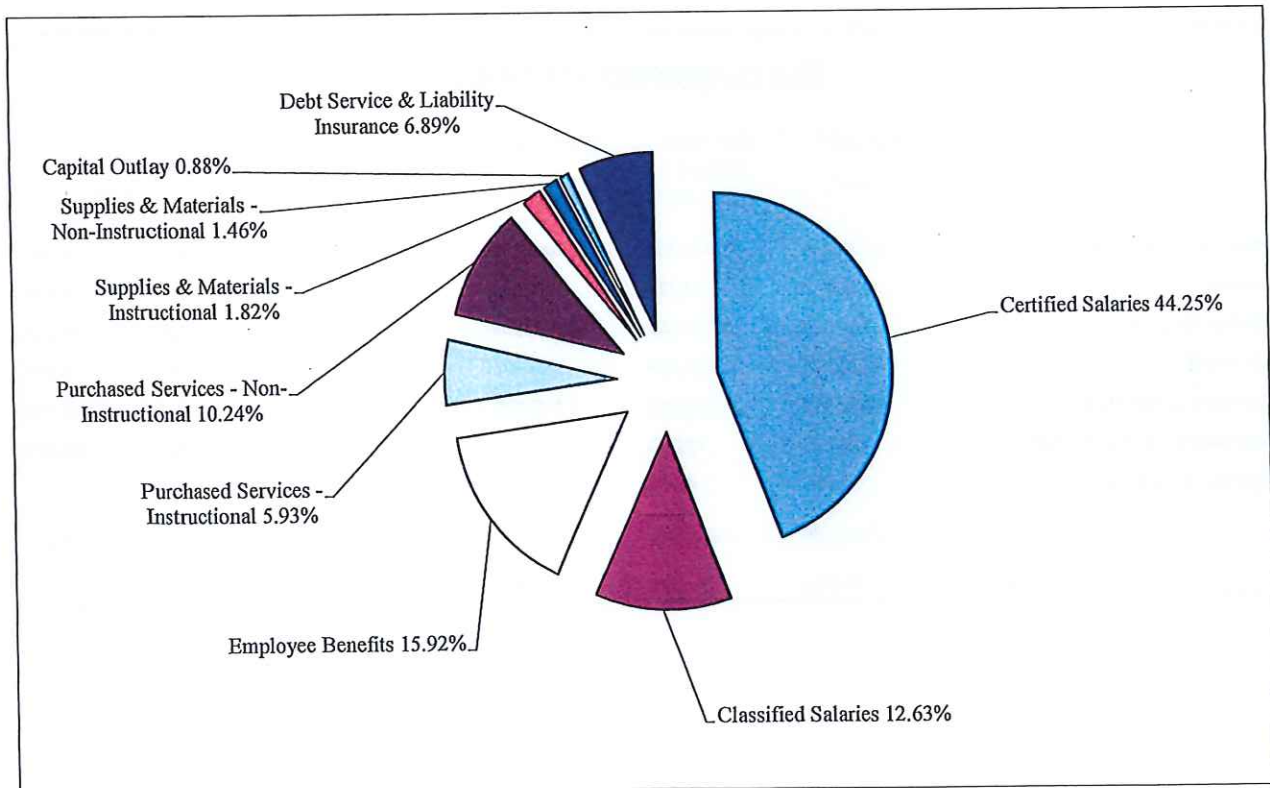
	2025-2026 Approved Budget	2026-2027 Budget	\$ Variance	% Variance
Code 400				
Supplies & Materials Non Instruct.	614,528	653,120	38,592	6.28%
Diesel Transportation		17,550		
Custodial Supplies		20,700		
Other Supplies and Materials Non Instruct.		342		
		38,592	-	
	Difference		38,592	
Code 500				
Capital Outlay	418,730	395,035	(23,695)	-5.66%
Equipment		(23,695)	-	
		(23,695)	-	
	Difference		(23,695)	
Code 600				
Dues, Liability Ins. Debt, Cap. Res.	3,037,990	3,082,729	44,739	1.47%
Insurance		29,000		
Dues and Fees		15,739		
		44,739	-	
	Difference		44,739	
2025-2026 Net Changes	42,773,215	44,757,503	1,984,288	4.64%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
BUDGET 2026-2027**

LINE ITEM BUDGET

The budget is comprised of nine major areas of expenditure which are summarized below. Salaries and benefits account for 72.80% of the budget request with debt service and capital outlay comprising another 7.76% of the total. Purchased services, both instructional and non-instructional account for 16.17%, and supplies/materials are another 3.27%.

	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
111 Certified Salaries	\$ 18,716,245	\$ 19,211,956	\$ 19,072,116	\$ 19,803,112	\$ 591,156	3.08%
112 Classified Salaries	\$ 5,416,149	\$ 5,460,461	\$ 5,526,247	\$ 5,655,091	\$ 194,630	3.56%
200 Employee Benefits	\$ 5,816,099	\$ 6,359,254	\$ 6,340,256	\$ 7,123,395	\$ 764,141	12.02%
300 Purch Services-Instructional	\$ 1,977,338	\$ 2,390,904	\$ 2,436,720	\$ 2,649,321	\$ 258,417	10.81%
300 Purch Services-Non-Instruction	\$ 4,341,418	\$ 4,359,060	\$ 4,459,552	\$ 4,581,259	\$ 222,199	5.10%
400 Supplies/Materials-Instructional	\$ 645,969	\$ 920,332	\$ 801,308	\$ 814,441	\$ (105,891)	-11.51%
400 Supplies/Materials-Non-Instructional	\$ 595,839	\$ 614,528	\$ 587,847	\$ 653,120	\$ 38,592	6.28%
500 Capital Outlay	\$ 376,084	\$ 418,730	\$ 478,500	\$ 395,035	\$ (23,695)	-5.66%
600 Debt, Liability Ins, Cap Reserve	\$ 3,014,110	\$ 3,037,990	\$ 3,043,742	\$ 3,082,729	\$ 44,739	1.47%
Total	\$ 40,899,251	\$ 42,773,215	\$ 42,746,288	\$ 44,757,503	\$ 1,984,288	4.64%



**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
BUDGET 2026-2027**

111 CERTIFIED SALARIES

	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Regular Teachers	11,648,034	11,961,636	11,945,333	12,328,276	366,640	3.07%
Special Ed Teachers	2,293,020	2,516,202	2,419,836	2,559,943	43,741	1.74%
Guidance Counselors	835,243	787,354	786,943	823,197	35,843	4.55%
Psychological Services	354,669	366,010	366,010	393,375	27,365	7.48%
OT/PT/Social Workers	791,611	813,041	808,816	822,397	9,356	1.15%
Library / Media	382,895	366,314	379,280	390,658	24,344	6.65%
Homebound Salaries	25,866	58,000	25,600	42,000	(16,000)	-27.59%
Activity Advisors	248,720	254,520	249,620	295,342	40,822	16.04%
Athletic Coaches	340,303	331,298	326,910	336,148	4,850	1.46%
Superintendent	222,480	229,000	230,584	235,870	6,870	3.00%
Director of Curriculum	181,432	185,977	185,977	190,515	4,538	2.44%
Principals & Assist Principals	1,091,158	1,030,134	1,029,134	1,057,670	27,536	2.67%
Director Special Services	175,457	180,845	183,917	189,515	8,670	4.79%
Director of Fiscal Services	125,357	131,625	134,156	138,206	6,581	5.00%
Totals	18,716,245	19,211,956	19,072,116	19,803,112	591,156	3.08%
Percent of Budget	45.76%	44.92%	44.62%	44.25%		

112 CLASSIFIED SALARIES

	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Para-Prof/Aides/Tech	2,308,546	2,343,353	2,346,767	2,469,802	126,449	5.40%
Nurses	328,073	324,426	330,342	334,284	9,858	3.04%
Clerical Support	1,238,173	1,225,308	1,257,850	1,210,376	(14,932)	-1.22%
Maintenance Supervisor	111,332	115,659	114,541	119,847	4,188	3.62%
Custodial & Maintenance	1,404,782	1,408,015	1,445,233	1,460,582	52,567	3.73%
Summer/Wkend Temp AgEd	20,737	39,200	29,219	55,700	16,500	42.09%
Board of Education Clerk	4,505	4,500	2,295	4,500	-	
Totals	5,416,149	5,460,461	5,526,247	5,655,091	194,630	3.56%
Percent of Budget	13.24%	12.77%	12.93%	12.63%		

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
BUDGET 2026-2027**

200 EMPLOYEE BENEFITS						
	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Medical Benefits - 24	4,396,204	4,875,165	4,875,206	5,566,306	691,141	14.18%
Life Ins and LTD - 25	34,276	41,250	30,300	41,250	-	
Retirement/Pension - 26	438,382	453,550	455,250	464,350	10,800	2.38%
Social Security/Medicare - 28	769,473	774,289	776,758	828,489	54,200	7.00%
Unemployment Comp - 29	17,578	50,000	39,631	50,000	-	
Workers Compensation - 30	160,188	165,000	163,111	173,000	8,000	4.85%
Totals	5,816,099	6,359,254	6,340,256	7,123,395	764,141	12.02%
Percent of Budget	14.22%	14.87%	14.83%	15.92%		

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
BUDGET 2026-2027**

300 PURCHASED SERVICES-INSTRUCTIONAL						
	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Prog Imp/Prof Dev/Subs/Interns	196,415	305,357	247,622	300,630	(4,727)	-1.55%
Evaluation Testing	50,696	72,000	42,853	67,000	(5,000)	-6.94%
Physicians	8,993	12,000	10,250	12,000	-	
Speech Services	333	-	115	-	-	
Repair & Maint. Inst Equipment	26,575	39,474	27,465	41,975	2,501	6.34%
Rentals-Graduation/Media	-	3,000	3,000	3,000	-	
Field & Athletic Trips	150,911	174,440	165,445	190,190	15,750	9.03%
Work Exp AgEd/Itinerant Travel	8,674	7,950	9,230	9,250	1,300	16.35%
Travel & Conference	17,092	20,128	17,058	22,798	2,670	13.27%
Postage	13,907	17,600	12,955	18,350	750	4.26%
Advertising & Public Information	2,718	3,000	16,294	5,000	2,000	66.67%
Printing & Binding	1,655	7,350	7,119	6,650	(700)	-9.52%
Tuition-Special Education & Magnet	547,431	517,840	872,882	716,533	198,693	38.37%
Tuition Prof/Career Incentives	23,290	30,000	20,235	30,000	-	
Other Purchased Services	860,353	1,111,981	899,325	1,138,445	26,464	2.38%
Official Fees-Sports	61,136	59,500	75,586	71,500	12,000	20.17%
Constables-Sports/Graduation	7,160	9,284	9,286	16,000	6,716	72.34%
Totals	1,977,338	2,390,904	2,436,720	2,649,321	258,417	10.81%
Percent of Budget	4.83%	5.59%	5.70%	5.92%		

300 PURCHASED SERVICES-NON-INSTRUCTIONAL						
	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Auditor/Consultants	58,275	64,000	73,818	70,400	6,400	10.00%
Repair/Maint of Equipment	1,463	9,000	6,020	9,000	-	
Legal Counsel	94,412	180,000	108,500	180,000	-	
Legal Counsel - Investigation	-	-	-	-	-	
Electricity	584,318	535,250	535,250	567,714	32,464	6.07%
Water	7,094	9,600	8,500	8,800	-800	-8.33%
Repair/Maint of Buildings	928,790	552,920	764,400	632,019	79,099	14.31%
Repair/Maint Vehicles/Equipment	2,173	12,000	5,400	12,000	-	
Snow Plowing	77,991	66,550	135,951	76,015	9,465	14.22%
Fire Alarm Service/Security	327,604	339,560	368,688	355,156	15,596	4.59%
District Transport.	1,008,797	1,154,360	1,054,638	1,212,080	57,720	5.00%
Spec.Ed Transport.	781,319	911,990	953,577	918,051	6,061	0.66%
Voc.Tech.Transport.	206,497	221,130	196,750	232,186	11,056	5.00%
Telephone / Internet	176,458	239,700	180,322	244,200	4,500	1.88%
Tuition-Adult Ed.	25,638	25,000	25,638	25,638	638	2.55%
Referendum & Election	50,380	22,000	22,500	22,000	-	
Purch Service-OSHA Required	10,208	16,000	19,600	16,000	-	
Total	4,341,418	4,359,060	4,459,552	4,581,259	222,199	5.10%
Percent of Budget	10.61%	10.19%	10.43%	10.24%		

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
BUDGET 2026-2027**

400 SUPPLIES AND MATERIALS -INSTRUCTIONAL

	2024-2025 Actual	2025-2026 Budget- Approved	2025-2026 Projected	2026-2027 Budget	Variance \$	Variance %
Instructional Supplies	378,340	475,329	411,500	401,013	-74,316	-15.63%
Textbooks	11,626	15,800	56,812	850	-14,950	-95%
Workbooks		96,147	75,246	76,295	-19,852	-20.65%
Library & Reference Books	22,856	24,526	24,430	28,726	4,200	17.12%
Subscriptions & Periodicals	7,016	21,990	15,100	23,680	1,690	7.69%
Office/Activity Supplies 72 & 73	211,016	274,150	205,830	269,410	-4,740	-1.73%
Graduation Supplies	15,115	12,390	12,390	14,467	2,077	16.76%
Total	645,969	920,332	801,308	814,441	-105,891	-11.51%
	1.58%	2.15%	1.87%	1.82%		

400 SUPPLIES AND MATERIALS -NON-INSTRUCTIONAL

	2024-2025 Actual	2025-2026 Budget- Approved	2025-2026 Projected	2026-2027 Budget	Variance \$	Variance %
Diesel/Gasoline-Transportation Serv	110,064	111,000	103,000	128,550	17,550	15.81%
Diesel/Gasoline Vo-Ag	14,873	16,000	13,915	15,000	(1,000)	-6.25%
Gasoline Maintenance	10,933	13,500	12,776	13,500	-	
Maintenance/Custodial Supplies	224,995	212,000	231,406	232,700	20,700	9.76%
Heating-Fuel Oil/Natural Gas	234,974	262,028	226,750	263,370	1,342	0.51%
Totals	595,839	614,528	587,847	653,120	38,592	6.28%
	1.46%	1.44%	1.38%	1.46%		

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
BUDGET 2026-2027**

500 CAPITAL OUTLAY						
	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Building Improvements	-	-	-	-	-	
Furniture	99	-	-	-	-	
Equipment	375,985	418,730	478,500	395,035	(23,695)	-5.66%
Totals	376,084	418,730	478,500	395,035	(23,695)	-5.66%
	0.92%	0.98%	1.12%	0.88%		

600 DUES, LIABILITY INS, DEBT, CAPITAL RESERVE						
	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	Budget	Variance \$	Variance %
Dues & Fees	83,180	93,215	99,100	108,954	15,739	16.88%
Property & Sports Insurance	244,805	258,550	258,417	287,550	29,000	11.22%
Principal	1,530,000	1,780,000	1,780,000	1,780,000	-	
Interest	1,156,125	906,125	906,125	906,125	-	
Food Services Loss	-	-	-	-	-	
Capital Reserve	-	100	100	100	-	
Totals	3,014,110	3,037,990	3,043,742	3,082,729	44,739	1.47%
	7.37%	7.10%	7.12%	6.89%		

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

	<u>Bethlehem</u>	<u>Mitchell</u>	<u>Middle</u>	<u>High School</u>	<u>Tuition-Out</u>	<u>Transition</u>	<u>Total</u>
<u>Bethlehem</u>							
9/1/2025	159	0	79	103	3	1	345
10/1/2025	159	0	79	102	3	1	344
11/1/2025	159	0	79	102	3	1	344
12/1/2025	160	0	79	102	3	1	345
1/1/2026	159	0	78	102	3	1	343
2/1/2026	160	0	78	101	3	1	343
Total	956	0	472	612	18	6	2,064
Average	159	0	79	102	3	1	344

	<u>Bethlehem</u>	<u>Mitchell</u>	<u>Middle</u>	<u>High School</u>	<u>Tuition-Out</u>	<u>Transition</u>	<u>Total</u>
<u>Woodbury</u>							
9/1/2025	101	303	215	290	4	6	919
10/1/2025	101	304	215	289	4	6	919
11/1/2025	101	304	216	288	4	6	919
12/1/2025	103	305	217	287	4	6	922
1/1/2026	104	307	218	286	4	6	925
2/1/2026	105	307	218	287	4	6	927
Total	615	1,830	1,299	1,727	24	36	5,531
Average	103	305	217	288	4	6	922

	<u>Bethlehem</u>	<u>Mitchell</u>	<u>Middle</u>	<u>High School</u>	<u>Tuition-Out</u>	<u>Transition</u>	<u>Total</u>
<u>Combined</u>							
9/1/2025	260	303	294	393	7	7	1,264
10/1/2025	260	304	294	391	7	7	1,263
11/1/2025	260	304	295	390	7	7	1,263
12/1/2025	263	305	296	389	7	7	1,267
1/1/2026	263	307	296	388	7	7	1,268
2/1/2026	265	307	296	388	7	7	1,270
Total	1,571	1,830	1,771	2,339	42	42	7,595
Average	262	305	295	390	7	7	1,266

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

<u>2026-2027 Budget</u>		
	<u>ADM</u>	<u>ADM %'s</u>
Bethlehem	344	27.1722%
Woodbury	922	72.8278%
Total	1,266	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
SUPERINTENDENT PROPOSAL
FY 2026-2027**

**Average Daily Membership History (ADM)
Budget Distribution History by Member Town**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual
Budget	32,762,187	33,107,918	33,319,422	33,639,344	35,030,687	36,571,006
Revenue - R14 Only	3,095,286	3,059,835	2,911,571	2,836,674	3,223,929	3,181,301
Net to Towns	<u>29,666,901</u>	<u>30,048,083</u>	<u>30,407,851</u>	<u>30,802,670</u>	<u>31,806,758</u>	<u>33,389,705</u>
Student Enrollment						
Bethlehem	383	368	349	361	367	352
Woodbury	1,198	1,176	1,196	1,129	1,067	1,027
Total	<u>1,581</u>	<u>1,544</u>	<u>1,545</u>	<u>1,490</u>	<u>1,434</u>	<u>1,379</u>
Student Ratio						
Bethlehem	24.2252%	23.8342%	22.5890%	24.2282%	25.5927%	25.5257%
Woodbury	75.7748%	76.1658%	77.4110%	75.7718%	74.4073%	74.4743%
Total	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Approved	2026-2027 Proposed
Budget	37,721,146	38,483,070	40,149,274	41,285,463	42,773,215	44,757,503
Revenue - R14 Only	3,313,521	3,813,524	4,040,967	4,262,963	4,282,781	4,368,780
Net to Towns	<u>34,407,625</u>	<u>34,669,546</u>	<u>36,108,307</u>	<u>37,022,500</u>	<u>38,490,434</u>	<u>40,388,723</u>
Student Enrollment						
Bethlehem	370	363	359	348	347	344
Woodbury	999	1,004	1,024	983	955	922
Total	<u>1,369</u>	<u>1,367</u>	<u>1,383</u>	<u>1,331</u>	<u>1,302</u>	<u>1,266</u>
Student Ratio						
Bethlehem	27.0270%	26.5545%	25.9581%	26.1458%	26.6513%	27.1722%
Woodbury	72.9730%	73.4455%	74.0419%	73.8542%	73.3487%	72.8278%
Total	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

Budget Distribution by Member Town

	2024-2025	2025-2026	2025-2026	2026-2027	Variance	% Change
	Actual	Budget	Projected	Budget		
Budget Expenditures	\$ 41,285,463	\$ 42,773,215	\$ 42,773,215	\$ 44,757,503	\$ 1,984,288	4.64%
Revenue - Region Only	\$ 4,262,963	\$ 4,282,781	\$ 4,282,781	\$ 4,368,780	\$ 85,999	2.01%
Net to Towns	\$ 37,022,500	\$ 38,490,434	\$ 38,490,434	\$ 40,388,723	\$ 1,898,289	4.93%

Student Enrollment*

Bethlehem	348	347	347	344	(3)	-0.86%
Woodbury	983	955	955	922	(33)	-3.46%
Total	1,331	1,302	1,302	1,266	(36)	-2.76%

Student Ratio *

Bethlehem	26.1458%	26.6513%	26.6513%	27.1722%	0.5209%	1.95%
Woodbury	73.8542%	73.3487%	73.3487%	72.8278%	-0.5209%	-0.71%
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	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
	Actual	Budget	Projected	Budget	Variance	% Change
Bethlehem	\$ 9,679,812	\$ 10,258,203	\$ 10,258,203	\$ 10,974,503	\$ 716,300	6.98%
Woodbury	\$ 27,342,688	\$ 28,232,231	\$ 28,232,231	\$ 29,414,220	\$ 1,181,989	4.19%
Total	\$ 37,022,500	\$ 38,490,434	\$ 38,490,434	\$ 40,388,723	\$ 1,898,289	4.93%

Educational Cost Sharing Grant

Bethlehem	\$ 1,218,610	\$ 1,218,610	\$ 1,218,610	\$ 1,218,610	\$ -	0.00%
Woodbury	\$ 2,936,816	\$ 2,936,816	\$ 2,936,816	\$ 2,936,816	\$ -	0.00%
Total	\$ 4,155,426	\$ 4,155,426	\$ 4,155,426	\$ 4,155,426	\$ -	0.00%

Bethlehem-Net	\$ 8,461,202	\$ 9,039,593	\$ 9,039,593	\$ 9,755,893	\$ 716,300	6.98%
Woodbury-Net	\$ 24,405,872	\$ 25,295,415	\$ 25,295,415	\$ 26,477,404	\$ 1,181,989	4.19%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

Costs to Towns -Effect on Mill Rate

	2025-2026	2026-2027	Variance	% Increase
Approved Budget	\$ 42,773,215	\$ 44,757,503	\$ 1,984,288	4.64%
Less: Estimated Revenue	\$ 4,282,781	\$ 4,368,780	\$ 85,999	2.01%
	\$ -	\$ -	\$ -	
Net Education Cost to Towns	\$ 38,490,434	\$ 40,388,723	\$ 1,898,289	4.93%
		Bethlehem		Woodbury
Percentage of Budget to Each Town		27.1722%		72.8278%
Net Education Cost by Town		\$ 10,974,503		\$ 29,414,220
Assessment Change from 2025-2026 Approved Budget		\$ 716,300		\$ 1,181,989
Grand list from Assessor's office-as of 2-25-26	estimated	\$ 534,238,531		\$ 1,478,237,674
Value of One (1) Mill		\$ 534,239		\$ 1,478,238
Approved Budget Change in Mills		1.34		0.80
Mill Rate 2025-26		22.58		23.62
Projected Mill Rate for Approved Budget		23.92		24.42
% Changes in Mill Rate		5.94%		3.39%

**Taxpayer Cost Of Educational Budget Increase
Assessed Value Range of \$208,000 and \$350,000**

	<u>Bethlehem</u>	<u>1.34</u>	<u>Mills</u>			
Assessed Valuation	\$ 208,000	\$ 225,000	\$ 250,000	\$ 275,000	\$ 350,000	
Annual Tax Increase	\$ 278.88	\$ 301.68	\$ 335.20	\$ 368.72	\$ 469.28	
	<u>Woodbury</u>	<u>0.80</u>	<u>Mills</u>			
Assessed Valuation	\$ 208,000	\$ 225,000	\$ 250,000	\$ 275,000	\$ 350,000	
Annual Tax Increase	\$ 166.32	\$ 179.91	\$ 199.90	\$ 219.89	\$ 279.86	

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

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027

Revenues by Source

	2024-2025	2025-2026	2025-2026	2026-2027	Variance
	Actual	Budget	Projected	Budget	
Revenue Detail					
Agri-Science Tuition	\$ 1,052,562	\$ 1,056,455	\$ 1,056,455	\$ 1,020,844	\$ (35,611)
Special Education Tuition-Ag	\$ 425,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
Individual Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
PreSchool Tuition	\$ 75,000	\$ 85,000	\$ 85,000	\$ 100,000	\$ 15,000
Interest Income	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
Rental Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 10,000	\$ 8,000
Prior Year Surplus	\$ 63,822	\$ 140,418	\$ 140,418	\$ 140,418	\$ -
Sub Total	\$ 1,625,384	\$ 1,640,873	\$ 1,640,873	\$ 1,628,262	\$ (12,611)
State of Connecticut					
Agri-Science Grant	\$ 2,631,062	\$ 2,637,489	\$ 2,637,489	\$ 2,736,464	\$ 98,975
Additional Vo Ag Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Ed. Grant	\$ 6,517	\$ 4,419	\$ 4,419	\$ 4,054	\$ (365)
Sub Total	\$ 2,637,579	\$ 2,641,908	\$ 2,641,908	\$ 2,740,518	\$ 98,610
Grand Totals	\$ 4,262,963	\$ 4,282,781	\$ 4,282,781	\$ 4,368,780	\$ 85,999
ECS Grant for Bethlehem	\$ 1,218,610	\$ 1,218,610	\$ 1,218,610	\$ 1,218,610	\$ -
ECS Grant for Woodbury	\$ 2,936,816	\$ 2,936,816	\$ 2,936,816	\$ 2,936,816	\$ -
Total ECS Grants	\$ 4,155,426	\$ 4,155,426	\$ 4,155,426	\$ 4,155,426	\$ -

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

BETHLEHEM ELEMENTARY SCHOOL

WENDY YATSENICK, PRINCIPAL

2025-2026 student information as of October 1, 2025

Class	PreK	K	1	2	3	4	5	Total
Number of Students	30	26	30	42	46	43	43	260
Number of K-5 Classes	3	2	2	2	2	2	2	15
Average K-5 Class Size	10.00	13.00	15.00	21.00	23.00	21.50	21.50	17.33

2026-2027 projected student information

Class	PreK	K	1	2	3	4	5	Total
Number of Students	30	31	28	31	42	46	44	252
Number of K-5 Classes	3	2	2	2	2	2	2	15
Average K-5 Class Size	10.00	15.50	14.00	15.50	21	23.00	22.00	16.80

Enrollment History

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-25	2025-26
Number of Students	273	280	274	281	280	276	260
Number of PreK-5 Classes	13	15	15	15	15	15	15
Average K-5 Class Size	21.00	18.67	18.27	18.73	18.67	18.40	17.33

Other Student Information

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-25	2025-26
Number of Free/Reduced	66	ALL FREE	ALL FREE	ALL FREE	56	57	59
Percentage of free & Reduced	24.18%	100.00%	100.00%	100.00%	20.00%	20.65%	22.69%
Number of ELL Students	3	3	6	3	3	6	1
Percentage of ELL Students	1.10%	1.07%	2.19%	1.07%	1.07%	2.17%	0.38%
Number of Students with IEPs	55	60	63	72	62	55	46
Percentage of Students with IEPs	20.15%	21.43%	22.99%	25.62%	22.14%	19.93%	17.69%
Number of Students with 504 Plans	12	8	7	12	18	18	21
Percentage of Students with IEPs	4.40%	2.86%	2.55%	4.27%	6.43%	6.52%	8.08%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

BETHLEHEM ELEMENTARY SCHOOL

STAFFING

	2025-2026	Changes	2026-2027
	Staffing	FTE	Staffing
<u>Certified Positions</u>	FTE	FTE	FTE
Principal	1.00	-	1.00
Teacher (Classroom)	12.00	-	12.00
Art	0.40	-	0.40
Music	0.70	-	0.70
Math Specialist	1.00	-	1.00
Science Specialist	0.00	-	0.00
Physical Education	1.00	-	1.00
World Language	-	0.50	0.50
Reading/Literacy Specialist	2.00	-	2.00
Library Media Specialist	0.60	-	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	28.85	0.50	29.35
<u>Classified Positions</u>			
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	48.51	0.50	49.01

**REGIONAL SCHOOL DISTRICT # 14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

BETHLEHEM ELEMENTARY SCHOOL

	Budget			
	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Regular Teachers - 01	1,537,641	143,482	1,681,123	9.33%
Substitutes - 02	62,080	(6,522)	55,558	-10.51%
Guidance Counselor - 04	88,461	(9,116)	79,345	-10.31%
Media Specialists - 07	49,184	14,831	64,015	30.15%
Activity Advisors - 10	11,927	4,709	16,636	39.48%
Principals - 14	169,355	5,191	174,546	3.07%
Certified Salaries	1,918,648	152,575	2,071,223	7.95%
Paraprofessionals - 17	57,134	3,295	60,429	5.77%
Nurses - 18	57,500	(985)	56,515	-1.71%
Clerical - 19	70,556	(4,798)	65,758	-6.80%
Custodians/Maintenance - 21	221,816	11,713	233,529	5.28%
Classified Salaries	407,006	9,225	416,231	2.27%
Employee Benefits - Certified Staff	494,527	85,017	579,544	17.19%
Employee Benefits - Non-Certified Staff	104,905	11,560	116,465	11.02%
Employee Benefits	599,432	96,577	696,009	16.11%
Prog Improv/Prof Dev - 31	2,200	500	2,700	22.73%
Repair-Inst Equipment - 35	1,274	(749)	525	-58.79%
Field Trip & Athletic Transportation - 38	4,500	750	5,250	16.67%
Travel/Conference - 40	200	-	200	0.00%
Postage - 41	1,700	(500)	1,200	-29.41%
Printing/Binding - 43	0	-	0	0.00%
Tuition-Professional - 45	4,000	-	4,000	0.00%
Purchased Services - Instructional	13,874	1	13,875	0.01%
Electricity - 52	58,750	1,610	60,360	2.74%
Repair/Maint Buildings - 55	68,720	10,273	78,993	14.95%
Alarm/Security Service - 58	77,500	4,739	82,239	6.11%
Telephone/Internet - 62	36,500	500	37,000	1.37%
Purchased Services-Non-Instructional	241,470	17,122	258,592	7.09%

REGIONAL SCHOOL DISTRICT # 14
 SUPERINTENDENT PROPOSAL
 FY 2026-2027

BETHLEHEM ELEMENTARY SCHOOL

Budget (Continued)

	2025-2026 Approved	Changes	2026-2027 Budget	
Instructional Supplies - 67	65,930	(10,059)	55,871	-15.26%
Textbooks/Workbooks - 68/69	27,658	(3,948)	23,710	100.00%
Library/Ref Books - 70	4,200	4,200	8,400	100.00%
Subscriptions/Periodicals - 71	3,400	2,150	5,550	63.24%
Other Supplies - 72	17,880	20	17,900	0.11%
Supplies and Materials - Instructional	119,068	(7,637)	111,431	-6.41%
Maint/Custodial Supplies - 78	37,000	4,000	41,000	10.81%
Fuel Oil/Natural Gas - 79	46,028	552	46,580	1.20%
Supplies & Materials-Non-Instructional	83,028	4,552	87,580	5.48%
Building Improvement - 80	-	-	-	
Furniture - 81	-	-	-	
Equipment - 82	-	-	-	
Capital Outlay	-	-	-	
Dues/Fees - 83	600	-	600	0.00%
Dues/Fees, Liability Ins & Debt Service	600	-	600	0.00%
TOTAL	3,383,126	272,415	3,655,541	8.05%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

MITCHELL ELEMENTARY SCHOOL

KELLY PINHO, PRINCIPAL

2025-2026 student information as of October 1, 2025

Class	PreK	K	1	2	3	4	5	Total
Number of Students	22	42	52	42	48	51	47	304
Number of K-5 Classes	2	2	3	2	3	3	3	18
Average K-5 Class Size	11.00	21.00	17.33	21.00	16.00	17.00	15.67	16.89

2026-2027 projected student information

Class	PreK	K	1	2	3	4	5	Total
Number of Students	25	40	42	50	42	51	51	301
Number of K-5 Classes	2	2	2	2	3	3	3	17
Average K-5 Class Size	12.50	20.00	21.00	25.00	14.00	17.00	17.00	17.71

Enrollment History

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Number of Students	335	323	329	349	327	304	304
Number of K-5 Classes	18	18	18	18	18	19	18
Average K-5 Class Size	18.61	17.94	18.28	19.39	18.17	16.00	16.89

Other Student Information

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Number of Free/Reduced	63	ALL FREE	ALL FREE	ALL FREE	92	70	75
Percentage of free & Reduced	18.81%	100.00%	100.00%	100.00%	28.13%	23.03%	24.67%
Number of ELL Students	11	10	13	19	12	5	4
Percentage of ELL Students	3.28%	3.10%	3.95%	5.44%	3.67%	1.64%	1.32%
Number of Students with IEPs	52	60	50	60	72	65	57
Percentage of Students with IEPs	15.52%	18.58%	15.20%	17.19%	22.02%	21.38%	18.75%
Number of Students with 504 Plans	13	11	15	19	27	32	31
Percentage of Students with IEPs	3.88%	3.41%	4.56%	5.44%	8.26%	10.53%	10.20%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

MITCHELL ELEMENTARY SCHOOL

STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
<u>Certified Positions</u>			
Principal	1.00	-	1.00
Teacher (Classroom)	16.00	(1.00)	15.00
Art	0.60	-	0.60
Music	1.00	-	1.00
Math Specialist	1.00	-	1.00
Science Specialist	1.00	-	1.00
Physical Education	1.00	-	1.00
World Language	-	0.50	0.50
Reading/Literacy Specialist	2.00	-	2.00
Library Media Specialist	1.00	-	1.00
School Counselor	1.00	-	1.00
Special Ed. Teacher	5.00	-	5.00
Occupational Therapist	0.80	-	0.80
Physical Therapist	0.63	-	0.63
Speech	1.00	-	1.00
Psychologist	1.00	-	1.00
Social Worker	1.00	-	1.00
Sub Total	35.03	(0.50)	34.53
<u>Classified Positions</u>			
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
Interventionist	1.00	-	1.00
Cafeteria Aides	1.00	-	1.00
Sub Total	25.00	-	25.00
MES 14 Staff Total	60.03	(0.50)	59.53

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

MITCHELL ELEMENTARY SCHOOL

	Budget			
	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Regular Teachers - 01	1,913,068	155,949	2,069,017	8.15%
Substitutes - 02	62,080	(6,522)	55,558	-10.51%
Guidance Counselor - 04	103,582	(54,686)	48,896	-52.79%
Media Specialists - 07	106,774	3,203	109,977	3.00%
Activity Advisors - 10	15,545	4,004	19,549	25.76%
Principals - 14	169,355	5,209	174,564	3.08%
Certified Salaries	2,370,404	107,157	2,477,561	4.52%
Paraprofessionals - 17	65,701	7,978	73,679	12.14%
Nurses - 18	54,500	2,215	56,715	4.06%
Clerical - 19	63,843	1,915	65,758	3.00%
Custodians/Maintenance - 21	292,322	11,860	304,182	4.06%
Classified Salaries	476,366	23,968	500,334	5.03%
Employee Benefits - Certified Staff	610,966	82,274	693,240	13.47%
Employee Benefits - Non-Certified Staff	122,782	17,215	139,997	14.02%
Employee Benefits	733,748	99,489	833,237	13.56%
Prog Improv/Prof Dev - 31	3,000	600	3,600	20.00%
Repair-Inst Equipment - 35	1,350	-	1,350	0.00%
Field Trip & Athletic Transportation - 38	6,300	700	7,000	11.11%
Travel/Conference - 40	200	-	200	0.00%
Postage - 41	1,200	-	1,200	0.00%
Printing/Binding - 43	-	-	-	#DIV/0!
Tuition-Professional - 45	4,000	-	4,000	0.00%
Purchased Services - Instructional	16,050	1,300	17,350	8.10%
Electricity - 52	66,250	1,754	68,004	2.65%
Water Service - 54	800	(800)	-	-100.00%
Repair/Maint Buildings - 55	80,250	10,020	90,270	12.49%
Alarm/Security Service - 58	78,860	3,379	82,239	4.28%
Telephone/Internet - 62	37,800	800	38,600	2.12%
Purchased Services-Non-Instructional	263,960	15,153	279,113	5.74%

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027

MITCHELL ELEMENTARY SCHOOL

Budget (Continued)

	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Instructional Supplies - 67	89,265	(18,990)	70,275	-21.27%
Textbooks/Workbooks - 68/69	37,989	(10,354)	27,635	100.00%
Library/Ref Books - 70	5,250	-	5,250	0.00%
Subscriptions/Periodicals - 71	6,500	-	6,500	0.00%
Other Supplies - 72	23,580	800	24,380	3.39%
Supplies and Materials - Instructional	162,584	(28,544)	134,040	-17.56%
Maint/Custodial Supplies - 78	37,000	4,000	41,000	10.81%
Fuel Oil/Natural Gas - 79	44,000	540	44,540	1.23%
Supplies & Materials-Non-Instructional	81,000	4,540	85,540	5.60%
Building Improvement - 80	-	-	-	#DIV/0!
Furniture - 81	-	-	-	#DIV/0!
Equipment - 82	-	-	-	#DIV/0!
Capital Outlay	-	-	-	
Dues/Fees - 83	600	-	600	0.00%
Dues/Fees, Liability Ins & Debt Service	600	-	600	0.00%
TOTAL	4,104,712	223,063	4,327,775	5.43%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

WOODBURY MIDDLE SCHOOL

WILLIAM NEMEC, PRINCIPAL
SUSAN GREENE, ASSISTANT PRINCIPAL

2025-2026 student information as of October 1, 2025

Class	6	7	8	Total
Number of Students	101	85	108	294
# of Reg. Prgm. Teachers	5	5	5	15.00
Average Class Size	20.20	17.00	21.60	19.60

2025-2026 projected student information

Class	6	7	8	Total
Number of Students	91	101	86	278
# of Reg. Prgm. Teachers	5	5	5	15.00
Average Class Size	18.20	20.20	17.20	18.53

Enrollment History

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Number of Students	314	298	310	304	314	294	294
# of Reg. Program Teachers	17.5	15.00	15.00	15.00	15.00	15.00	15.00
Average Class Size	17.94	19.87	20.67	20.27	20.93	19.60	19.60

Other Student Information

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Number of Free/Reduced	67	ALL FREE	ALL FREE	ALL FREE	84	81	91
Percentage of free & Reduced	21.34%	100.00%	100.00%	100.00%	26.75%	27.55%	30.95%
Number of ELL Students	3	1	4	3	6	2	0
Percentage of ELL Students	0.96%	0.34%	1.29%	0.99%	1.91%	0.68%	0.00%
Number of Students with IEPs	57	51	57	55	67	66	66
Percentage of Students with IEPs	18.15%	17.11%	18.39%	18.09%	21.34%	22.45%	22.45%
Number of Students with 504 Plans	25	28	29	29	30	35	34
Percentage of Students with IEPs	7.96%	9.40%	9.35%	9.54%	9.55%	11.90%	11.56%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

WOODBURY MIDDLE SCHOOL

STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
<u>Certified Positions</u>			
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
<u>Classified Positions</u>			
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
SUPERINTENDENT PROPOSAL
FY 2026-2027**

WOODBURY MIDDLE SCHOOL

	Budget			
	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Regular Teachers - 01	2,610,998	89,005	2,700,003	3.41%
Substitutes - 02	62,080	(6,522)	55,558	-10.51%
Guidance Counselors -04	210,356	(65,839)	144,517	-31.30%
Media Specialists - 07	106,774	3,203	109,977	3.00%
Activity Advisors - 10	41,733	3,531	45,264	8.46%
Athletic Coaches - 11	49,297	226	49,523	0.46%
Principals - 14	335,347	9,334	344,681	2.78%
Certified Salaries	3,416,585	32,938	3,449,523	0.96%
Paraprofessionals - 17	15,446	2,676	18,122	17.32%
Nurses - 18	80,653	(21,970)	58,683	-27.24%
Clerical - 19	67,477	(1,719)	65,758	-2.55%
Custodians/Maintenance - 21	367,102	9,633	376,735	2.62%
Classified Salaries	530,678	(11,380)	519,298	-2.14%
Employee Benefits - Certified Staff	880,616	84,586	965,202	9.61%
Employee Benefits - Non-Certified Staff	136,781	8,522	145,303	6.23%
Employee Benefits	1,017,397	93,108	1,110,505	9.15%
Prog Improv/Prof Dev - 31	11,325	(5,325)	6,000	-47.02%
Repair-Inst Equipment - 35	5,900	2,300	8,200	38.98%
Field Trip & Athletic Transportation - 38	18,000	-	18,000	0.00%
Travel/Conference - 40	1,900	500	2,400	26.32%
Postage - 41	4,200	150	4,350	3.57%
Printing - 43	2,500	200	2,700	8.00%
Tuition-Professional - 45	2,000	-	2,000	0.00%
Other Purchased Services - 46	6,200	100	6,300	1.61%
Officials Fees - 47	11,500	-	11,500	0.00%
Constables - 48	1,000	-	1,000	0.00%
Purchased Services - Instructional	64,525	(2,075)	62,450	-3.22%
Electricity - 52	101,250	2,098	103,348	2.07%
Water Service - 54	8,800	-	8,800	0.00%
Repair/Maint Buildings - 55	107,000	7,906	114,906	7.39%
Alarm/Security Service - 58	82,500	3,739	86,239	4.53%
Telephone/Internet - 62	34,500	500	35,000	1.45%
Purchased Services-Non-Instructional	334,050	14,243	348,293	4.26%

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027

WOODBURY MIDDLE SCHOOL

Budget (Continued)

	2025-2026 Approved	Changes	2026-2027 Budget	
Instructional Supplies - 67	75,600	2,720	78,320	3.60%
Textbooks/Workbooks - 68/69	28,000	(3,300)	24,700	100.00%
Library/Ref Books - 70	7,000	-	7,000	0.00%
Subscriptions/Periodicals - 71	6,900	(1,000)	5,900	-14.49%
Other Supplies - 72	31,580	4,240	35,820	13.43%
Graduation - 74	3,000	200	3,200	6.67%
Supplies and Materials - Instructional	152,080	2,660	154,940	1.75%
Maint/Custodial Supplies - 78	41,000	4,200	45,200	10.24%
Fuel Oil/Natural Gas - 79	55,000	-	55,000	0.00%
Supplies & Materials-Non-Instructional	96,000	4,200	100,200	4.38%
Building Improvement - 80	0	-	0	0.00%
Furniture - 81	-	-	-	#DIV/0!
Equipment - 82	-	-	-	#DIV/0!
Capital Outlay	0	-	0	0.00%
Dues/Fees - 83	4,500	550	5,050	12.22%
Dues/Fees, Liability Ins & Debt Service	4,500	550	5,050	12.22%
TOTAL	5,615,815	134,244	5,750,259	2.39%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

NONNEWAUG HIGH SCHOOL

MYKAL KUSLIS, PRINCIPAL
DECLAN CURTIN, ASSISTANT PRINCIPAL

2025-2026 student information as of October 1, 2025

Class	9	10	11	12	Total
Number of Students	169	166	146	185	666
# of Reg. Prgm. Teachers	8.55	8.55	8.55	8.55	34.2
Average Class Size	19.77	19.42	17.08	21.64	19.47

2026-2027 projected student information

Class	9	10	11	12	Total
Number of Students	168	170	167	141	646
# of Reg. Prgm. Teachers	8.55	8.55	8.55	8.55	34.2
Average Class Size	19.65	19.88	19.53	16.49	18.89

Enrollment History

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Number of Students	663	675	671	677	653	666	666
# of Reg. Program Teachers	34.2	34.2	34.20	34.20	34.20	34.20	34.20
Average Class Size	19.39	19.74	19.62	19.80	19.09	19.47	19.47

Other Student Information

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Number of Free/Reduced	131	ALL FREE	ALL FREE	ALL FREE	152	125	138
Percentage of free & Reduced	19.76%	100.00%	100.00%	100.00%	23.28%	18.77%	20.72%
Number of ELL Students	1	1	5	3	5	2	1
Percentage of ELL Students	0.15%	0.15%	0.75%	0.44%	0.77%	0.30%	0.15%
Number of Students with IEPs	99	99	117	114	108	104	116
Percentage of Students with IEPs	14.93%	14.67%	17.44%	16.84%	16.54%	15.62%	17.42%
Number of Students with 504 Plans	82	84	93	102	120	129	110
Percentage of Students with IEPs	12.37%	12.44%	13.86%	15.07%	18.38%	19.37%	16.52%

REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027

NONNEWAUG HIGH SCHOOL

STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
<u>Certified Positions</u>			
Principal	1.00	-	1.00
Assistant Principal/Dean	1.00	-	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	4.00	-	4.00
Athletic Director	-	-	-
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	64.00	-	64.00
<u>Classified Positions</u>			
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	1.00	-	1.00
Cafeteria Aides	0.70	-	0.70
Sub Total	21.00	-	21.00
NHS Staff Total	85.00	-	85.00

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

NONNEWAUG HIGH SCHOOL

(EXCLUDING Agri-Science)

Budget

	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Regular Teachers - 01	4,658,608	53,014	4,711,622	1.14%
Substitutes - 02	63,940	(4,550)	59,390	-7.12%
Guidance Counselors -04	384,955	(86,642)	298,313	-22.51%
Media Specialists - 07	103,582	3,107	106,689	3.00%
Activity Advisors - 10	149,475	27,542	177,017	18.43%
Athletic Coaches - 11	282,001	4,624	286,625	1.64%
Principals - 14	356,077	7,802	363,879	2.19%
Certified Salaries	5,998,638	4,897	6,003,535	0.08%
Paraprofessionals - 17	54,751	4,749	59,500	8.67%
Nurses - 18	54,500	1,815	56,315	3.33%
Clerical - 19	266,602	(7,912)	258,690	-2.97%
Custodians/Maintenance - 21	377,102	15,233	392,335	4.04%
Classified Salaries	752,955	13,885	766,840	1.84%
Employee Benefits - Certified Staff	1,546,134	133,700	1,679,834	8.65%
Employee Benefits - Non-Certified Staff	194,072	20,496	214,568	10.56%
Employee Benefits	1,740,206	154,196	1,894,402	8.86%
Prog Improv/Prof Dev/Subs - 31	11,743	(2,993)	8,750	-25.49%
Evaluation testing - 32	7,000	5,000	12,000	71.43%
Repair-Inst Equipment - 35	15,800	1,350	17,150	8.54%
Rentals - Graduation - 37	3,000	-	3,000	0.00%
Field Trip & Athletic Transportation - 38	124,380	14,300	138,680	11.50%
Travel/Conference - 40	3,328	1,870	5,198	56.19%
Postage - 41	5,000	1,000	6,000	20.00%
Printing/Binding - 43	4,500	(800)	3,700	-17.78%
Tuition-Professional - 45	3,000	-	3,000	0.00%
Other Purchased Services - 46	45,030	22,425	67,455	49.80%
Officials Fees - 47	48,000	12,000	60,000	25.00%
Constables - 48	8,284	6,716	15,000	81.07%
Purchased Services - Instructional	279,065	54,152	339,933	19.40%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

NONNEWAUG HIGH SCHOOL

(EXCLUDING Agri-Science)

Budget-Continued

	2025-2026		2026-2027	%
	Approved	Changes	Budget	Change
Electricity - 52	258,000	18,002	276,002	6.98%
Repair/Maint Buildings - 55	264,950	21,900	286,850	8.27%
Alarm/Security Service - 58	92,500	3,739	96,239	4.04%
Vo-Tech Transportation - 61	221,130	11,056	232,186	5.00%
Telephone/Internet - 62	99,000	500	99,500	0.51%
Purchased Services-Non-Instructional	935,580	55,197	990,777	5.90%
Instructional Supplies - 67	137,749	(31,652)	106,097	-22.98%
Textbooks/Workbooks - 68/69	-	500	500	#DIV/0!
Library/Ref Books - 70	8,076	-	8,076	0.00%
Subscriptions/Periodicals - 71	4,045	440	4,485	10.88%
Other Supplies - 72	98,200	3,075	101,275	3.13%
Graduation - 74	9,390	1,877	11,267	19.99%
Supplies and Materials - Instructional	257,460	(27,637)	231,700	-10.73%
Maint/Custodial Supplies - 78	76,000	8,000	84,000	10.53%
Fuel Oil/Natural Gas - 79	68,000	-	68,000	0.00%
Supplies & Materials-Non-Instructional	144,000	8,000	152,000	5.56%
Nonnewaug High school Renovation 80a	0	-	0	0.00%
Furniture - 81	-	-	-	100.00%
Equipment - 82	-	0	0	#DIV/0!
Capital Outlay	0	0	0	100.00%
Dues/Fees - 83	48,115	11,739	59,854	24.40%
Dues/Fees, Liability Ins & Debt Service	48,115	11,739	59,854	24.40%
TOTAL	10,156,019	274,429	10,439,041	2.70%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

AGRI-SCIENCE PROGRAM AT NHS

MYKAL KUSLIS, PRINCIPAL
DECLAN CURTIN, ASSISTANT PRINCIPAL
0
LEE McMILLAN, VO-AG DIRECTOR

2025-2025 student information as of October 1, 2025

Class	9	10	11	12	Total
Region 14 Students	17	26	14	19	76
From Sending Towns	78	64	52	81	275
Total	95	90	66	100	351

2026-2027 projected enrollment

Class	9	10	11	12	Total
Region 14 Students	33	17	26	14	90
From Sending Towns	65	79	62	52	258
Total	98	96	88	66	348

Enrollment History

School Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Region 14 Students	98	101	92	93	88	93	90
Students From sending towns	235	225	223	245	258	267	258
Total	333	326	315	338	346	360	348

Other Information - Revenue

School Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Agri-Science State Grant							
Region 14 Students	405,086	426,676	478,526	469,332	638,211	528,548	707,706
Sending Town Students	971,378	950,516	1,159,905	1,236,414	1,871,118	1,517,446	2,028,758
Tuition	1,376,464	1,377,192	1,638,431	1,705,746	2,509,329	2,045,994	2,736,464
Students from Sending Towns	1,501,016	1,576,067	1,651,598	1,756,871	1,049,439	1,088,236	1,020,844
Total Revenue	2,877,480	2,953,259	3,290,029	3,462,617	3,558,768	3,134,230	3,757,308

Revenue Recap

School Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Region 14 Students	405,086	426,676	478,526	469,332	638,211	528,548	707,706
Sending Town Students	2,472,394	2,526,583	2,811,503	2,993,285	2,920,558	2,605,681	3,049,602
Total	2,877,480	2,953,259	3,290,029	3,462,617	3,558,768	3,134,230	3,757,308

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

AGRI-SCIENCE PROGRAM AT NHS

STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 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
SUPERINTENDENT PROPOSAL
FY 2026-2027**

AGRI-SCIENCE PROGRAM AT NHS

	Budget			
	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Regular Teachers - 01	906,141	42,111	948,252	4.65%
Certified Salaries	906,141	42,111	948,252	4.65%
Clerical - 19	69,459	(2,230)	67,229	-3.21%
Custodians/Maintenance - 21	70,643	2,335	72,978	3.31%
Temporary Non-Cert. Workers	39,200	16,500	55,700	42.09%
Classified Salaries	179,302	16,605	195,907	9.26%
Employee Benefits - Certified Staff	233,556	31,772	265,328	13.60%
Employee Benefits - Non-Certified Staff	46,215	8,601	54,816	18.61%
Employee Benefits	279,771	40,373	320,144	14.43%
Prog Improv/Prof Dev - 31	5,000	-	5,000	0.00%
Repair-Inst Equipment - 35	15,150	(400)	14,750	-2.64%
Field & Athletic Transportation - 38	16,260	-	16,260	
Travel/Conference - 39	6,750	2,000	8,750	29.63%
Printing/Binding - 43	350	(100)	250	-28.57%
Other Purchased Services - 46	11,800	(2,500)	9,300	-21.19%
Purchased Services - Instructional	55,310	(1,000)	54,310	-1.81%
Electricity - 52	51,000	9,000	60,000	17.65%
Repair/Maint Buildings - 55	32,000	4,000	36,000	12.50%
Alarm/Security Service - 58	8,200	-	8,200	0.00%
Telephone/Internet - 62	4,200	200	4,400	4.76%
Purchased Services-Non-Instructional	95,400	13,200	108,600	13.84%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

AGRI-SCIENCE PROGRAM AT NHS

Budget-Continued

	2025-2026 Approved	Changes	2026-2027 Budget	
Instructional Supplies - 67	70,160	2,090	72,250	2.98%
Subscriptions/Periodicals - 71	845	400	1,245	47.34%
Supplies and Materials - Instructional	71,005	2,490	73,495	3.51%
Diesel/Gasoline - 76	16,000	(1,000)	15,000	-6.25%
Maint/Custodial Supplies - 78	5,000	500	5,500	10.00%
Fuel Oil/Natural Gas - 79	49,000	250	49,250	0.51%
Supplies & Materials-Non-Instructional	70,000	(250)	69,750	-0.36%
Building Improvement - 80	-	-	-	#DIV/0!
Equipment - 82	0	-	0	0.00%
Capital Outlay	0	-	0	0.00%
Dues/Fees - 83	8,950	1,550	10,500	17.32%
Dues/Fees, Liability Ins & Debt Service	8,950	1,550	10,500	17.32%
TOTAL	1,665,879	115,079	1,780,958	6.91%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027
ESTIMATED AG-SCIENCE REVENUE**

<u>Ag-Science Tuition</u>	
Allowable Tuition Rate effective FY 2026	3,957
Projected # of Students - Out of District	258
Total Tuition Revenue	1,020,844

<u>Ag-Science Grant</u>	
Grant per AgSci student (New formula Calculation)	
# of Students - In District - 10.1.25	78
# of Students - Out of District - 10.1.25	<u>275</u>
Total Ag-Science Students	353
Grant Total	\$ 2,736,464
Base Entitlement Funding Factor	1.000000
	\$ 2,736,464

**AgriScience Fiscal Review
Per Pupil 2024-2025
(audited numbers)**

A Assessment to Towns	\$	37,022,500 ^{*1}
B Less ECS	\$	<u>(4,155,426) ^{*2}</u>
C Net Assessment to Towns (A minus B)	\$	32,867,074

D Enrollment-District Students Only (October 1)		1,205
E Local Assessment per Pupil (C divided by D)	\$	27,276

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		\$8,633,197 ^{*3}
G Assessment per Pupil used for SPEd Cost (F divided by D)		\$7,164
H Regular Transportation Costs		\$1,118,861 ^{*4}
I Assessment per Pupil used for Transportation Costs (H divided by D)		\$929

Local Assessment per Pupil (E)	\$	27,276
Less Special Ed Assessment included E above (G)	\$	(7,164)
Less Net Transportation Assessment included E above	\$	<u>(929)</u>
Adjusted Assessment per Pupil (w/o SpEd (G) and w/o Transportation (I))	\$	19,183

REVENUE RECEIVED FOR AG ED STUDENTS:

AgEd Tuition per student	\$	3,957 ^{*5}
AgEd Grant per student (338 students)	\$	<u>7,294 ^{*6}</u>
Total	\$	11,251

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 from Special 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
SUPERINTENDENT PROPOSAL
FY 2026-2027**

SPECIAL EDUCATION

	Budget			
	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Sp Ed Teachers - 03	2,516,202	179,836	2,696,038	7.15%
Substitutes - 02	25,000	15,000	40,000	60.00%
Psychologists -05	366,010	12,760	378,770	3.49%
Social Workers/OT/PT - 06	813,041	23,187	836,228	2.85%
Homebound - 09	58,000	(8,000)	50,000	-13.79%
Director of SpEd - 15	180,845	8,670	189,515	4.79%
Certified Salaries	3,959,098	231,453	4,190,551	5.85%
Paraprofessionals - 17	1,970,006	59,770	2,029,776	3.03%
Nurses (summer school) - 18	5,000	-	5,000	0.00%
Clerical - 19	90,253	4,304	94,557	4.77%
Classified Salaries	2,065,259	64,074	2,129,333	3.10%
Employee Benefits - Certified Staff	1,020,448	152,099	1,172,547	14.91%
Employee Benefits - Non-Certified Staff	532,315	63,488	595,803	11.93%
Employee Benefits	1,552,763	215,587	1,768,350	13.88%
Prog Improv/Prof Dev - 31	9,500	(2,000)	7,500	100.00%
Evaluation Testing - 32	65,000	(6,725)	58,275	-10.35%
Spech Services - 34	-	-	-	#DIV/0!
Repair/Maint Equipment - 35	-	-	-	#DIV/0!
Field & Athletic Transportation - 38	5,000	-	5,000	0.00%
Travel/Conference - 40	2,500	-	2,500	100.00%
Postage - 41	0	-	0	0.00%
Tuition Sp Ed - 44	467,840	198,693	666,533	42.47%
Tuition-Professional - 45	1,000	-	1,000	0.00%
Other Purchased Services - 46	10,000	-	10,000	0.00%
Purchased Services - Instructional	560,840	189,968	750,808	33.87%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

SPECIAL EDUCATION

Budget-Continued

	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Legal Counsel - 51	55,000	-	55,000	0.00%
Special Ed Transportation - 60	911,990	6,061	918,051	0.66%
Telephone/Internet - 62	4,000	-	4,000	0.00%
Purchased Services-Non-Instructional	970,990	6,061	977,051	0.62%
Instructional Supplies - 67	9,000	9,200	18,200	102.22%
Library/Ref Books - 70	-	600	600	100.00%
Other Supplies - 72	32,775	1,210	33,985	100.00%
SpEd Software - 73	8,135	(7,585)	550	100.00%
Supplies and Materials - Instructional	49,910	3,425	53,335	6.86%
Equipment - 82	-	-	-	#DIV/0!
Capital Outlay	-	-	-	#DIV/0!
Dues/Fees - 83	1,350	-	1,350	0.00%
Dues/Fees, Liability Ins & Debt Service	1,350	-	1,350	0.00%
TOTAL	9,160,210	710,568	9,870,778	7.76%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

DISTRICT WIDE

STAFFING

	2025-2026		2026-2027
	Staffing	Changes	Staffing
	FTE	FTE	FTE
Certified Positions			
Superintendent	1.00	-	1.00
Director of Finance/Operations	1.00	-	1.00
Director of Teaching & Learning	1.00	-	1.00
Director of Special Services	1.00	-	1.00
Behavior Analyst	1.00	-	1.00
Sub Total	5.00	-	5.00
Classified Positions			
Human Resources Coordinator	1.00	-	1.00
Secretaries / Clerks	6.00	-	6.00
Supervisor of Build.& Grounds	1.00	-	1.00
Maintenance	1.00	-	1.00
Information Support	1.00	-	1.00
Technology	3.00	0.50	3.50
Sub Total	13.00	0.50	13.50
District Wide Staff Total	18.00	0.50	18.50

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

DISTRICT WIDE

BUDGET

	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Regular Teachers - 01	60,000	-	60,000	0.00%
Instructional Leader - 04	0	-	0	0.00%
Activity Advisors - 10	35,840	1,036	36,876	2.89%
Superintendent - 12	229,000	6,870	235,870	3.00%
Director- T&L - 13	185,977	5,538	191,515	2.98%
Director of Finance & Operations - 16	131,625	6,581	138,206	5.00%
Certified Salaries	642,442	20,025	662,467	3.12%
Classified Salaries				
Tech Support - 17	252,031	54,353	306,384	21.57%
Clerical - 19	597,675	17,919	615,594	3.00%
SOBG - 20	115,658	4,189	119,847	3.62%
Maintenance - 21	79,030	1,793	80,823	2.27%
Clerk - 23	4,500	-	4,500	0.00%
Classified Salaries	1,048,894	78,254	1,127,148	7.46%
Employee Benefits - Certified Staff	165,588	19,775	185,363	11.94%
Employee Benefits - Non-Certified Staff	270,350	45,034	315,384	16.66%
Employee Benefits	435,938	64,809	500,747	14.87%
Prog Improv/Prof Dev - 31	262,589	4,491	267,080	1.71%
Physicians - 33	12,000	-	12,000	0.00%
Itinerant Travel - 39	1,200	(700)	500	-58.33%
Travel/Conference - 40	12,000	1,300	13,300	10.83%
Postage - 41	5,500	100	5,600	1.82%
Advertising/Public Info - 42	3,000	2,000	5,000	66.67%
Tuition-Magnet School - 44	50,000	-	50,000	0.00%
Tuition-Professional - 45	16,000	-	16,000	0.00%
Other Purch Services - 46	1,038,951	2,164	1,041,115	0.21%
Purchased Services - Instructional	1,401,240	9,355	1,410,595	0.67%

**REGIONAL SCHOOL DISTRICT #14
SUPERINTENDENT PROPOSAL
FY 2026-2027**

**DISTRICT WIDE
BUDGET-Continued**

	2025-2026 Approved	Changes	2026-2027 Budget	% Change
Consultants/Auditor - 49	64,000	6,400	70,400	10.00%
Repair Non-Inst Equip - 50	9,000	-	9,000	0.00%
Legal Counsel - 51	125,000	-	125,000	0.00%
Repair/Maint Buildings - 55	-	25,000	25,000	-
Repair/Maint Vehicles/Equip - 56	12,000	-	12,000	0.00%
Snow Plowing - 57	66,550	9,465	76,015	14.22%
Student Transportation - 59	1,154,360	57,720	1,212,080	5.00%
Telephone/Internet - 62	23,700	2,000	25,700	8.44%
Adult Ed Tuition - 63	25,000	638	25,638	2.55%
Referendum/Election - 64	22,000	-	22,000	0.00%
Purch Serv-OSHA - 66	16,000	-	16,000	0.00%
Purchased Services-Non-Instructional	1,517,610	101,223	1,618,833	6.67%
Instructional Supplies - 67	41,575	(41,575)	-	-100.00%
Textbooks/Workbooks - 68	15,200	(15,200)	-	-100.00%
Subscriptions/Periodicals - 71	300	(300)	-	-100.00%
Office Supplies - 72	83,775	(28,275)	55,500	-33.75%
Supplies and Materials - Instructional	140,850	(85,350)	55,500	-60.60%
Diesel/Gasoline-Trans - 75	111,000	17,550	128,550	15.81%
Diesel/Gasoline-Maint - 77	13,500	-	13,500	0.00%
Maint/Custodial Supplies - 78	16,000	-	16,000	0.00%
Supplies & Materials-Non-Instructional	140,500	17,550	158,050	12.49%
Building Improvement - 80	-	-	-	
Equipment - 82	418,730	(23,695)	395,035	-5.66%
Capital Outlay	418,730	(23,695)	395,035	-5.66%
Dues/Fees - 83	29,100	1,900	31,000	6.53%
Property Insurance - 84	242,550	25,000	267,550	10.31%
Athletics Insurance - 85	16,000	4,000	20,000	25.00%
NHS Renovation - Principal - 96	1,780,000	-	1,780,000	0.00%
NHS Renovation - Interest - 97	906,125	-	906,125	0.00%
Capital Reserve - 99	100	-	100	0.00%
Dues/Fees, Liability Ins & Debt & Capital	2,973,875	30,900	3,004,775	1.04%
Total	8,720,079	213,071	8,933,150	2.44%

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

	Approved Budget 2025-2026	Budget 2026-2027
Budget Proposal	\$ 42,773,215	\$ 44,757,503
Reductions for NCE Calculation:		
Transportation	\$ 2,066,350	\$ 2,130,131
VoTech Transportation	\$ 221,130	\$ 232,186
Diesel Fuel for Transportation	\$ 111,000	\$ 128,550
Capital Outlay	\$ 418,730	\$ 395,035
Debt Service	\$ 2,686,125	\$ 2,686,125
Tuition-Agri Sci	\$ 1,056,455	\$ 1,020,844
Agri-Sci Grant	\$ 2,637,489	\$ 2,736,464
Tuition -Agri Sci SpED	\$ 350,000	\$ 350,000
Tuition - Regular	\$ 85,000	\$ 100,000
Total	<u>\$ 9,632,279</u>	<u>\$ 9,779,335</u>
NCE (Proposal less Reductions))	\$ 33,140,936	\$ 34,978,168
ADM (local only)	1,302	1,266
NCEP	\$ 25,454	\$ 27,629

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

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