

REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
May 5, 2026

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

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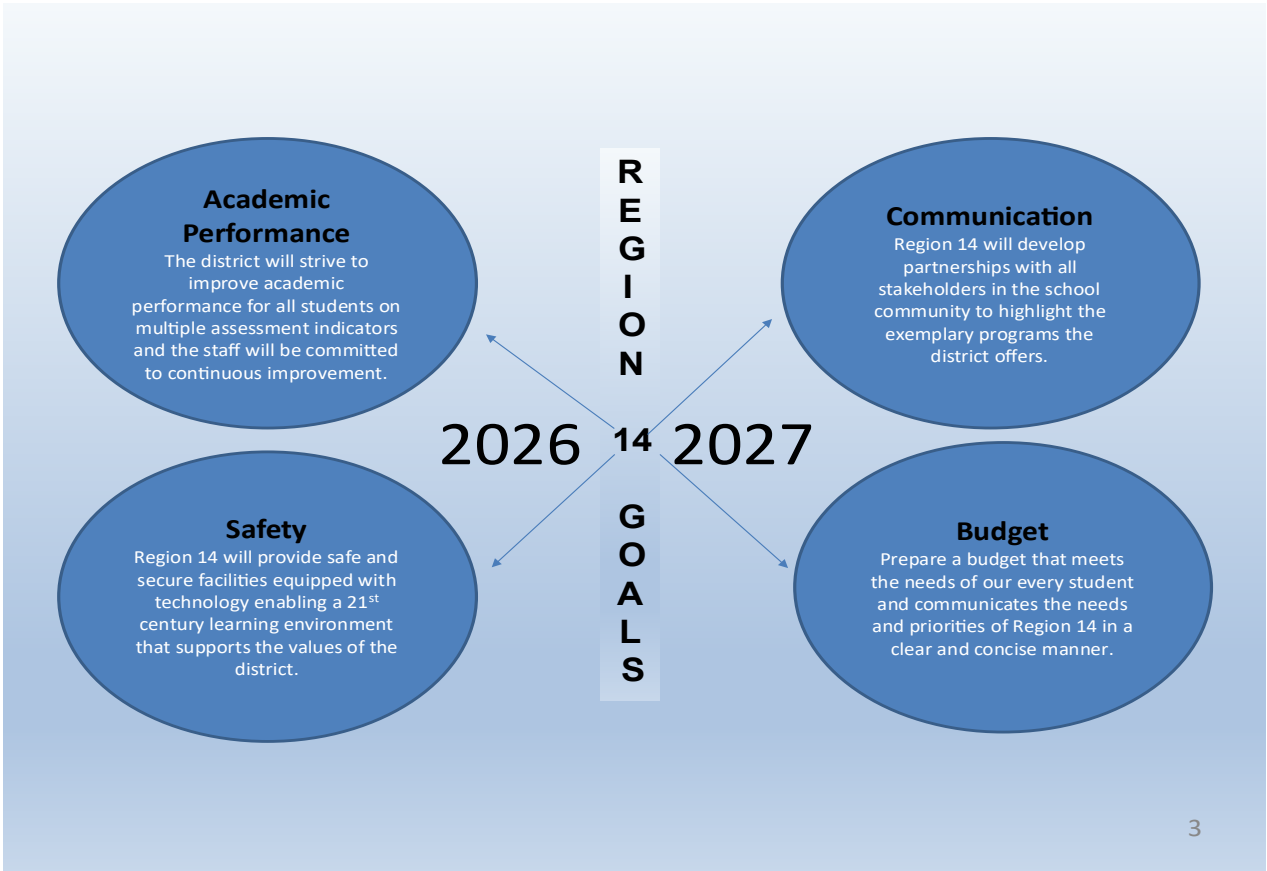
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**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

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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  
FINAL ADOPTED BUDGET  
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	44,757,503	1,984,288	4.64%
<b>Proposed</b>			

# Regional School District #14

## Summary of Budget Changes

	2025-2026 Approved Budget	2026-2027 Budget	\$ Variance	% Variance
<b>Code 111 &amp; 112</b>				
<b>Certified Salaries</b>	19,211,956	19,803,112	591,156	3.08%
<b>Classified Salaries</b>	5,460,461	5,655,091	194,630	3.56%
<b>Total Salaries</b>	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	-	
	<b>Difference</b>		<b>785,786</b>	
 <b>Code 200</b>				
<b>Employee Benefits</b>	6,359,254	7,123,395	764,141	12.02%
 Medical Benefits		691,141	-	
Other Benefits		73,000		
		764,141	-	
	<b>Difference</b>		<b>764,141</b>	

# Regional School District #14

## Summary of Budget Changes

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

# Regional School District #14

## Summary of Budget Changes

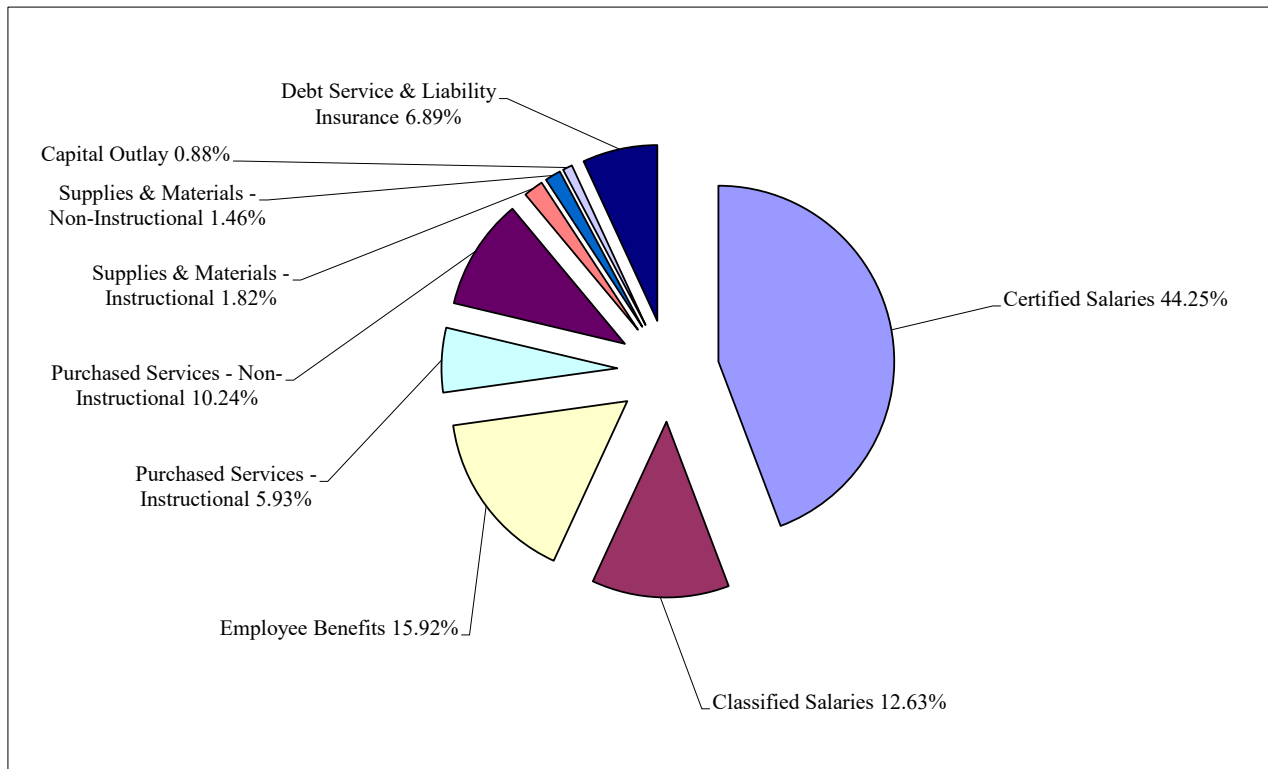
	2025-2026 Approved Budget	2026-2027 Budget	\$ Variance	% Variance
<b>Code 400</b>				
<b>Supplies &amp; Materials Non Instruct.</b>	<b>614,528</b>	<b>653,120</b>	<b>38,592</b>	<b>6.28%</b>
Diesel Transportation		17,550		
Custodial Supplies		20,700		
Other Supplies and Materials Non Instruct.		342		
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

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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-Instructiona	\$ 645,969	\$ 920,332	\$ 801,308	\$ 814,441	\$ (105,891)	-11.51%
400 Supplies/Materials-Non-Instrucl	\$ 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%
<b>Total</b>	<b>\$ 40,899,251</b>	<b>\$ 42,773,215</b>	<b>\$ 42,746,288</b>	<b>\$ 44,757,503</b>	<b>\$ 1,984,288</b>	<b>4.64%</b>



**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
BUDGET 2026-2027**

<b>111 CERTIFIED SALARIES</b>						
	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%
<b>Totals</b>	<b>18,716,245</b>	<b>19,211,956</b>	<b>19,072,116</b>	<b>19,803,112</b>	<b>591,156</b>	<b>3.08%</b>
<b>Percent of Budget</b>	<b>45.76%</b>	<b>44.92%</b>	<b>44.62%</b>	<b>44.25%</b>		

<b>112 CLASSIFIED SALARIES</b>						
	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	-	
<b>Totals</b>	<b>5,416,149</b>	<b>5,460,461</b>	<b>5,526,247</b>	<b>5,655,091</b>	<b>194,630</b>	<b>3.56%</b>
<b>Percent of Budget</b>	<b>13.24%</b>	<b>12.77%</b>	<b>12.93%</b>	<b>12.63%</b>		

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
BUDGET 2026-2027**

<b>200 EMPLOYEE BENEFITS</b>						
	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%
<b>Totals</b>	<b>5,816,099</b>	<b>6,359,254</b>	<b>6,340,256</b>	<b>7,123,395</b>	<b>764,141</b>	<b>12.02%</b>
<b>Percent of Budget</b>	<b>14.22%</b>	<b>14.87%</b>	<b>14.83%</b>	<b>15.92%</b>		

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
BUDGET 2026-2027**

<b>300 PURCHASED SERVICES-INSTRUCTIONAL</b>						
	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%
<b>Totals</b>	<b>1,977,338</b>	<b>2,390,904</b>	<b>2,436,720</b>	<b>2,649,321</b>	<b>258,417</b>	<b>10.81%</b>
<b>Percent of Budget</b>	<b>4.83%</b>	<b>5.59%</b>	<b>5.70%</b>	<b>5.92%</b>		

<b>300 PURCHASED SERVICES-NON-INSTRUCTIONAL</b>						
	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	-	
<b>Total</b>	<b>4,341,418</b>	<b>4,359,060</b>	<b>4,459,552</b>	<b>4,581,259</b>	<b>222,199</b>	<b>5.10%</b>
<b>Percent of Budget</b>	<b>10.61%</b>	<b>10.19%</b>	<b>10.43%</b>	<b>10.24%</b>		

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
BUDGET 2026-2027**

**400 SUPPLIES AND MATERIALS -INSTRUCTIONAL**

	2024-2025	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	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	2025-2026	2025-2026	2026-2027		
	Actual	Budget- Approved	Projected	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  
FINAL ADOPTED BUDGET  
BUDGET 2026-2027**

<b>500 CAPITAL OUTLAY</b>						
	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%
<b>Totals</b>	<b>376,084</b>	<b>418,730</b>	<b>478,500</b>	<b>395,035</b>	<b>(23,695)</b>	<b>-5.66%</b>
	0.92%	0.98%	1.12%	0.88%		

<b>600 DUES, LIABILITY INS, DEBT, CAPITAL RESERVE</b>						
	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	-	
<b>Totals</b>	<b>3,014,110</b>	<b>3,037,990</b>	<b>3,043,742</b>	<b>3,082,729</b>	<b>44,739</b>	<b>1.47%</b>
	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>
<b><u>Bethlehem</u></b>							
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
<b>Total</b>	956	0	472	612	18	6	2,064
<b>Average</b>	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>
<b><u>Woodbury</u></b>							
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
<b>Total</b>	615	1,830	1,299	1,727	24	36	5,531
<b>Average</b>	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>
<b><u>Combined</u></b>							
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
<b>Total</b>	1,571	1,830	1,771	2,339	42	42	7,595
<b>Average</b>	262	305	295	390	7	7	1,266

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

<b><u>2026-2027 Budget</u></b>		
	<b><u>ADM</u></b>	<b><u>ADM %'s</u></b>
Bethlehem	344	27.1722%
Woodbury	922	72.8278%
<b>Total</b>	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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**Budget Distribution by Member Town**

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

**Student Enrollment\***

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

**Student Ratio \***

<b>Bethlehem</b>	26.1458%	26.6513%	26.6513%	27.1722%	0.5209%	1.95%
<b>Woodbury</b>	73.8542%	73.3487%	73.3487%	72.8278%	-0.5209%	-0.71%
<b>Total</b>	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.

<b>Budget Distribution</b>	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
	Actual	Budget	Projected	Budget	Variance	% Change
<b>Bethlehem</b>	\$ 9,679,812	\$ 10,258,203	\$ 10,258,203	\$ 10,974,503	\$ 716,300	6.98%
<b>Woodbury</b>	\$ 27,342,688	\$ 28,232,231	\$ 28,232,231	\$ 29,414,220	\$ 1,181,989	4.19%
<b>Total</b>	\$ 37,022,500	\$ 38,490,434	\$ 38,490,434	\$ 40,388,723	\$ 1,898,289	4.93%

**Educational Cost Sharing Grant**

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

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

**REGIONAL SCHOOL DISTRICT #14**

**FINAL ADOPTED BUDGET**

**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%
	\$ -	\$ -	\$ -	
<b>Net Education Cost to Towns</b>	<b>\$ 38,490,434</b>	<b>\$ 40,388,723</b>	<b>\$ 1,898,289</b>	<b>4.93%</b>
		<b>Bethlehem</b>		<b>Woodbury</b>
Percentage of Budget to Each Town		27.1722%		72.8278%
Net Education Cost by Town		\$ 10,974,503		\$ 29,414,220
<b>Assessment Change from 2025-2026 Approved Budget</b>		<b>\$ 716,300</b>		<b>\$ 1,181,989</b>
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
<b>Approved Budget Change in Mills</b>		<b>1.34</b>		<b>0.80</b>
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**

	<b><u>Bethlehem</u></b>	<b><u>1.34</u></b>	<b><u>Mills</u></b>			
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	
	<b><u>Woodbury</u></b>	<b><u>0.80</u></b>	<b><u>Mills</u></b>			
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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**Revenues by Source**

	2024-2025 Actual	2025-2026 Budget	2025-2026 Projected	2026-2027 Budget	Variance
<b>Revenue Detail</b>					
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	\$ -
<b>Sub Total</b>	<b>\$ 1,625,384</b>	<b>\$ 1,640,873</b>	<b>\$ 1,640,873</b>	<b>\$ 1,628,262</b>	<b>\$ (12,611)</b>
<b>State of Connecticut</b>					
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)
<b>Sub Total</b>	<b>\$ 2,637,579</b>	<b>\$ 2,641,908</b>	<b>\$ 2,641,908</b>	<b>\$ 2,740,518</b>	<b>\$ 98,610</b>
<b>Grand Totals</b>	<b>\$ 4,262,963</b>	<b>\$ 4,282,781</b>	<b>\$ 4,282,781</b>	<b>\$ 4,368,780</b>	<b>\$ 85,999</b>
<hr/>					
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	\$ -
<b>Total ECS Grants</b>	<b>\$ 4,155,426</b>	<b>\$ 4,155,426</b>	<b>\$ 4,155,426</b>	<b>\$ 4,155,426</b>	<b>\$ -</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

# BETHLEHEM ELEMENTARY SCHOOL

## STAFFING

	2025-2026		2026-2027
	Staffing	Changes	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
<b>Sub Total</b>	<b>28.85</b>	<b>0.50</b>	<b>29.35</b>
<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
<b>Sub Total</b>	<b>19.66</b>	<b>-</b>	<b>19.66</b>
<b>BES 14 Staff Total</b>	<b>48.51</b>	<b>0.50</b>	<b>49.01</b>

**REGIONAL SCHOOL DISTRICT # 14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## BETHLEHEM ELEMENTARY SCHOOL

	<b>Budget</b>			
	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	<b>% Change</b>
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%
<b>Certified Salaries</b>	<b>1,918,648</b>	<b>152,575</b>	<b>2,071,223</b>	<b>7.95%</b>
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%
<b>Classified Salaries</b>	<b>407,006</b>	<b>9,225</b>	<b>416,231</b>	<b>2.27%</b>
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%
<b>Employee Benefits</b>	<b>599,432</b>	<b>96,577</b>	<b>696,009</b>	<b>16.11%</b>
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%
<b>Purchased Services - Instructional</b>	<b>13,874</b>	<b>1</b>	<b>13,875</b>	<b>0.01%</b>
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%
<b>Purchased Services-Non-Instructional</b>	<b>241,470</b>	<b>17,122</b>	<b>258,592</b>	<b>7.09%</b>

**REGIONAL SCHOOL DISTRICT # 14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## BETHLEHEM ELEMENTARY SCHOOL

Budget (Continued)

	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	
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%
<b>Supplies and Materials - Instructional</b>	<b>119,068</b>	<b>(7,637)</b>	<b>111,431</b>	<b>-6.41%</b>
Maint/Custodial Supplies - 78	37,000	4,000	41,000	10.81%
Fuel Oil/Natural Gas - 79	46,028	552	46,580	1.20%
<b>Supplies &amp; Materials-Non-Instructional</b>	<b>83,028</b>	<b>4,552</b>	<b>87,580</b>	<b>5.48%</b>
Building Improvement - 80	-	-	-	
Furniture - 81	-	-	-	
Equipment - 82	-	-	-	
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Dues/Fees - 83	600	-	600	0.00%
<b>Dues/Fees, Liability Ins &amp; Debt Service</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>3,383,126</b>	<b>272,415</b>	<b>3,655,541</b>	<b>8.05%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**MITCHELL ELEMENTARY SCHOOL**

**STAFFING**

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
		-	
<b><u>Certified Positions</u></b>			
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
<b>Sub Total</b>	<b>35.03</b>	<b>(0.50)</b>	<b>34.53</b>
<b><u>Classified Positions</u></b>			
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
<b>Sub Total</b>	<b>25.00</b>	<b>-</b>	<b>25.00</b>
<b>MES 14 Staff Total</b>	<b>60.03</b>	<b>(0.50)</b>	<b>59.53</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## MITCHELL ELEMENTARY SCHOOL

	<b>Budget</b>			
	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	<b>% Change</b>
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%
<b>Certified Salaries</b>	<b>2,370,404</b>	<b>107,157</b>	<b>2,477,561</b>	<b>4.52%</b>
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%
<b>Classified Salaries</b>	<b>476,366</b>	<b>23,968</b>	<b>500,334</b>	<b>5.03%</b>
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%
<b>Employee Benefits</b>	<b>733,748</b>	<b>99,489</b>	<b>833,237</b>	<b>13.56%</b>
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%
<b>Purchased Services - Instructional</b>	<b>16,050</b>	<b>1,300</b>	<b>17,350</b>	<b>8.10%</b>
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%
<b>Purchased Services-Non-Instructional</b>	<b>263,960</b>	<b>15,153</b>	<b>279,113</b>	<b>5.74%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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%
<b>Supplies and Materials - Instructional</b>	<b>162,584</b>	<b>(28,544)</b>	<b>134,040</b>	<b>-17.56%</b>
Maint/Custodial Supplies - 78	37,000	4,000	41,000	10.81%
Fuel Oil/Natural Gas - 79	44,000	540	44,540	1.23%
<b>Supplies &amp; Materials-Non-Instructional</b>	<b>81,000</b>	<b>4,540</b>	<b>85,540</b>	<b>5.60%</b>
Building Improvement - 80	-	-	-	#DIV/0!
Furniture - 81	-	-	-	#DIV/0!
Equipment - 82	-	-	-	#DIV/0!
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Dues/Fees - 83	600	-	600	0.00%
<b>Dues/Fees, Liability Ins &amp; Debt Service</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>4,104,712</b>	<b>223,063</b>	<b>4,327,775</b>	<b>5.43%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

# WOODBURY MIDDLE SCHOOL

## STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
-			
<b><u>Certified Positions</u></b>			
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
<b>Sub Total</b>	<b>38.67</b>	<b>-</b>	<b>38.67</b>
<b><u>Classified Positions</u></b>			
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
<b>Sub Total</b>	<b>20.50</b>	<b>-</b>	<b>20.50</b>
<b>WMS Staff Total</b>	<b>59.17</b>	<b>-</b>	<b>59.17</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## WOODBURY MIDDLE SCHOOL

	<b>Budget</b>			
	<b>2025-2026</b>		<b>2026-2027</b>	<b>%</b>
	<b>Approved</b>	<b>Changes</b>	<b>Budget</b>	<b>Change</b>
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%
<b>Certified Salaries</b>	<b>3,416,585</b>	<b>32,938</b>	<b>3,449,523</b>	<b>0.96%</b>
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%
<b>Classified Salaries</b>	<b>530,678</b>	<b>(11,380)</b>	<b>519,298</b>	<b>-2.14%</b>
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%
<b>Employee Benefits</b>	<b>1,017,397</b>	<b>93,108</b>	<b>1,110,505</b>	<b>9.15%</b>
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%
<b>Purchased Services - Instructional</b>	<b>64,525</b>	<b>(2,075)</b>	<b>62,450</b>	<b>-3.22%</b>
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%
<b>Purchased Services-Non-Instructional</b>	<b>334,050</b>	<b>14,243</b>	<b>348,293</b>	<b>4.26%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**WOODBURY MIDDLE SCHOOL**

**Budget (Continued)**

	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	
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%
<b>Supplies and Materials - Instructional</b>	<b>152,080</b>	<b>2,660</b>	<b>154,940</b>	<b>1.75%</b>
Maint/Custodial Supplies - 78	41,000	4,200	45,200	10.24%
Fuel Oil/Natural Gas - 79	55,000	-	55,000	0.00%
<b>Supplies &amp; Materials-Non-Instructional</b>	<b>96,000</b>	<b>4,200</b>	<b>100,200</b>	<b>4.38%</b>
Building Improvement - 80	0	-	0	0.00%
Furniture - 81	-	-	-	#DIV/0!
Equipment - 82	-	-	-	#DIV/0!
<b>Capital Outlay</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0.00%</b>
Dues/Fees - 83	4,500	550	5,050	12.22%
<b>Dues/Fees, Liability Ins &amp; Debt Service</b>	<b>4,500</b>	<b>550</b>	<b>5,050</b>	<b>12.22%</b>
<b>TOTAL</b>	<b>5,615,815</b>	<b>134,244</b>	<b>5,750,259</b>	<b>2.39%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## NONNEWAUG HIGH SCHOOL

### STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
		-	
<b><u>Certified Positions</u></b>			
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
<b>Sub Total</b>	<b>64.00</b>	-	<b>64.00</b>
<b><u>Classified Positions</u></b>			
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
<b>Sub Total</b>	<b>21.00</b>	-	<b>21.00</b>
<b>NHS Staff Total</b>	<b>85.00</b>	-	<b>85.00</b>

**REGIONAL SCHOOL DISTRICT #14**  
**FINAL ADOPTED BUDGET**  
**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%
<b>Certified Salaries</b>	<b>5,998,638</b>	<b>4,897</b>	<b>6,003,535</b>	<b>0.08%</b>
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%
<b>Classified Salaries</b>	<b>752,955</b>	<b>13,885</b>	<b>766,840</b>	<b>1.84%</b>
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%
<b>Employee Benefits</b>	<b>1,740,206</b>	<b>154,196</b>	<b>1,894,402</b>	<b>8.86%</b>
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%
<b>Purchased Services - Instructional</b>	<b>279,065</b>	<b>54,152</b>	<b>339,933</b>	<b>19.40%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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%
<b>Purchased Services-Non-Instructional</b>	<b>935,580</b>	<b>55,197</b>	<b>990,777</b>	<b>5.90%</b>
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%
<b>Supplies and Materials - Instructional</b>	<b>257,460</b>	<b>(27,637)</b>	<b>231,700</b>	<b>-10.73%</b>
Maint/Custodial Supplies - 78	76,000	8,000	84,000	10.53%
Fuel Oil/Natural Gas - 79	68,000	-	68,000	0.00%
<b>Supplies &amp; Materials-Non-Instructional</b>	<b>144,000</b>	<b>8,000</b>	<b>152,000</b>	<b>5.56%</b>
Nonnewaug High school Renovation 80a	0	-	0	0.00%
Furniture - 81	-	-	-	100.00%
Equipment - 82	-	0	0	#DIV/0!
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
Dues/Fees - 83	48,115	11,739	59,854	24.40%
<b>Dues/Fees, Liability Ins &amp; Debt Service</b>	<b>48,115</b>	<b>11,739</b>	<b>59,854</b>	<b>24.40%</b>
<b>TOTAL</b>	<b>10,156,019</b>	<b>274,429</b>	<b>10,439,041</b>	<b>2.70%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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
<b>Total</b>	<b>95</b>	<b>90</b>	<b>66</b>	<b>100</b>	<b>351</b>

**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
<b>Total</b>	<b>98</b>	<b>96</b>	<b>88</b>	<b>66</b>	<b>348</b>

**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
<b>Total</b>	<b>333</b>	<b>326</b>	<b>315</b>	<b>338</b>	<b>346</b>	<b>360</b>	<b>348</b>

**Other Information - Revenue**

ESTIMATE

School Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
<b>Agri-Science State Grant</b>							
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
<b>Tuition</b>	<b>1,376,464</b>	<b>1,377,192</b>	<b>1,638,431</b>	<b>1,705,746</b>	<b>2,509,329</b>	<b>2,045,994</b>	<b>2,736,464</b>
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
<b>Total Revenue</b>	<b>2,877,480</b>	<b>2,953,259</b>	<b>3,290,029</b>	<b>3,462,617</b>	<b>3,558,768</b>	<b>3,134,230</b>	<b>3,757,308</b>

**Revenue Recap**

ESTIMATE

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
<b>Total</b>	<b>2,877,480</b>	<b>2,953,259</b>	<b>3,290,029</b>	<b>3,462,617</b>	<b>3,558,768</b>	<b>3,134,230</b>	<b>3,757,308</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## AGRI-SCIENCE PROGRAM AT NHS

### STAFFING

	2025-2026 Staffing FTE	Changes FTE	2026-2027 Staffing FTE
<b>Certified Positions</b>		-	
Teacher (Classroom)	10.00	-	10.00
<b>Sub Total</b>	<b>10.00</b>	-	<b>10.00</b>
 <b><u>Classified Positions</u></b>			
Secretaries / Clerks	1.00	-	1.00
Custodians	1.00	-	1.00
<b>Sub Total</b>	<b>2.00</b>	-	<b>2.00</b>
<b>Agri-Science Staff Total</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

## AGRI-SCIENCE PROGRAM AT NHS

	<b>Budget</b>			
	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	<b>% Change</b>
Regular Teachers - 01	906,141	42,111	948,252	4.65%
<b>Certified Salaries</b>	<b>906,141</b>	<b>42,111</b>	<b>948,252</b>	<b>4.65%</b>
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%
<b>Classified Salaries</b>	<b>179,302</b>	<b>16,605</b>	<b>195,907</b>	<b>9.26%</b>
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%
<b>Employee Benefits</b>	<b>279,771</b>	<b>40,373</b>	<b>320,144</b>	<b>14.43%</b>
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%
<b>Purchased Services - Instructional</b>	<b>55,310</b>	<b>(1,000)</b>	<b>54,310</b>	<b>-1.81%</b>
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%
<b>Purchased Services-Non-Instructional</b>	<b>95,400</b>	<b>13,200</b>	<b>108,600</b>	<b>13.84%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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%
<b>Supplies and Materials - Instructional</b>	<b>71,005</b>	<b>2,490</b>	<b>73,495</b>	<b>3.51%</b>
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%
<b>Supplies &amp; Materials-Non-Instructional</b>	<b>70,000</b>	<b>(250)</b>	<b>69,750</b>	<b>-0.36%</b>
Building Improvement - 80	-	-	-	#DIV/0!
Equipment - 82	0	-	0	0.00%
<b>Capital Outlay</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0.00%</b>
Dues/Fees - 83	8,950	1,550	10,500	17.32%
<b>Dues/Fees, Liability Ins &amp; Debt Service</b>	<b>8,950</b>	<b>1,550</b>	<b>10,500</b>	<b>17.32%</b>
<b>TOTAL</b>	<b>1,665,879</b>	<b>115,079</b>	<b>1,780,958</b>	<b>6.91%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027  
ESTIMATED AG-SCIENCE REVENUE**

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

<b><u>Ag-Science Grant</u></b>	
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	\$	(4,155,426)	*2
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	\$	(929)	
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)	\$	7,294	*6
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  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**SPECIAL EDUCATION**

	<b>Budget</b>			
	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	<b>% Change</b>
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%
<b>Certified Salaries</b>	<b>3,959,098</b>	<b>231,453</b>	<b>4,190,551</b>	<b>5.85%</b>
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%
<b>Classified Salaries</b>	<b>2,065,259</b>	<b>64,074</b>	<b>2,129,333</b>	<b>3.10%</b>
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%
<b>Employee Benefits</b>	<b>1,552,763</b>	<b>215,587</b>	<b>1,768,350</b>	<b>13.88%</b>
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%
<b>Purchased Services - Instructional</b>	<b>560,840</b>	<b>189,968</b>	<b>750,808</b>	<b>33.87%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**SPECIAL EDUCATION**

**Budget-Continued**

	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	<b>% Change</b>
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%
<b>Purchased Services-Non-Instructional</b>	<b>970,990</b>	<b>6,061</b>	<b>977,051</b>	<b>0.62%</b>
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%
<b>Supplies and Materials - Instructional</b>	<b>49,910</b>	<b>3,425</b>	<b>53,335</b>	<b>6.86%</b>
Equipment - 82	-	-	-	#DIV/0!
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
Dues/Fees - 83	1,350	-	1,350	0.00%
<b>Dues/Fees, Liability Ins &amp; Debt Service</b>	<b>1,350</b>	<b>-</b>	<b>1,350</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>9,160,210</b>	<b>710,568</b>	<b>9,870,778</b>	<b>7.76%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**DISTRICT WIDE**

**STAFFING**

	<b>2025-2026</b>		<b>2026-2027</b>
	<b>Staffing</b>	<b>Changes</b>	<b>Staffing</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>Certified Positions</b>			
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
<b>Sub Total</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>
 <b>Classified Positions</b>			
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
<b>Sub Total</b>	<b>13.00</b>	<b>0.50</b>	<b>13.50</b>
<b>District Wide Staff Total</b>	<b>18.00</b>	<b>0.50</b>	<b>18.50</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
FY 2026-2027**

**DISTRICT WIDE**

**BUDGET**

	<b>2025-2026 Approved</b>	<b>Changes</b>	<b>2026-2027 Budget</b>	<b>% Change</b>
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%
<b>Certified Salaries</b>	<b>642,442</b>	<b>20,025</b>	<b>662,467</b>	<b>3.12%</b>
<b>Classified Salaries</b>				
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%
<b>Classified Salaries</b>	<b>1,048,894</b>	<b>78,254</b>	<b>1,127,148</b>	<b>7.46%</b>
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%
<b>Employee Benefits</b>	<b>435,938</b>	<b>64,809</b>	<b>500,747</b>	<b>14.87%</b>
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%
<b>Purchased Services - Instructional</b>	<b>1,401,240</b>	<b>9,355</b>	<b>1,410,595</b>	<b>0.67%</b>

**REGIONAL SCHOOL DISTRICT #14  
FINAL ADOPTED BUDGET  
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%
<b>Purchased Services-Non-Instructional</b>	<b>1,517,610</b>	<b>101,223</b>	<b>1,618,833</b>	<b>6.67%</b>
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%
<b>Supplies and Materials - Instructional</b>	<b>140,850</b>	<b>(85,350)</b>	<b>55,500</b>	<b>-60.60%</b>
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%
<b>Supplies &amp; Materials-Non-Instructional</b>	<b>140,500</b>	<b>17,550</b>	<b>158,050</b>	<b>12.49%</b>
Building Improvement - 80	-	-	-	
Equipment - 82	418,730	(23,695)	395,035	-5.66%
<b>Capital Outlay</b>	<b>418,730</b>	<b>(23,695)</b>	<b>395,035</b>	<b>-5.66%</b>
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%
<b>Dues/Fees, Liability Ins &amp; Debt &amp; Capital</b>	<b>2,973,875</b>	<b>30,900</b>	<b>3,004,775</b>	<b>1.04%</b>
<b>Total</b>	<b>8,720,079</b>	<b>213,071</b>	<b>8,933,150</b>	<b>2.44%</b>

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

	<b>Approved Budget 2025-2026</b>	<b>Budget 2026-2027</b>
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