

2025-2026 Budget Proposal
Board of Education Meeting on 5-1-25

Voluntown Board of Education
Voluntown Connecticut

Dear Voluntown Community,

The Board of Education on May 1, 2025, approved a budget proposal for 2025-2026 shows a total of \$7,449,998. which represents an increase of \$148,523. or 2.03% over the 2024-2025 town approved total of \$7,301,475. This proposal meets the educational needs of our students and faculty/staff projections, as we prepare for the annual town meeting and consider the financial needs of the community in preparation of a town vote.

The Connecticut ECS (Educational Cost Sharing) allocation for Voluntown, has remained at \$2,117,243 for several years, was recently projected at \$2,002,677 based on a formula published by The School Finance Project, a non-profit. This was one of the largest decreases in the entire state. Fortunately, our state legislators have approved a "hold harmless" approach and our 25-26 ECS grant remains at \$2,117,243.

This May 1, 2025, proposal includes:

- Negotiated salaries for teachers and non-certified (pending adjustments) and classified to be verified
- The projected cost for the outplacement of Special Education students based on identified needs
- Projected cost of tuition based on the numbers attending our designated high schools
- An increase of 8.9% in the cost of health insurance premiums, but a decrease in the current projected overall costs due to retirements and staffing adjustments
- The lease/purchase of 4 new buses to replace four buses in our nine-year-old fleet
- A Construction Services allocation to help complete an asbestos abatement project in four classrooms in the 1960 section of VES and to help replace the 1990 HVAC system in our VES Library/Arts rooms
- Replacing a retirement by transferring a teacher to a combined 0.80 Library and 0.20 Technology position and hiring a teacher to fill the classroom vacancy
- Replacing our current technology coordinator with LEARN Technology contract services
- Securing the services of a part time Certified Nurse's Assistant to support handicapped students
- Securing EASTCONN contracted services of a Behavioral Specialist to meet the identified needs of Special Education students

The Boards of Selectmen and Education budgets will be reviewed at an Annual Town Meeting on Tuesday, May 20, 2025, at 7:00 p.m. in the VES Gym. A referendum is scheduled for Tuesday, June 3, 2025, from 12 Noon to 8 p.m.

Copies of this May 1, 2025, Board of Education 25-26 Budget Proposal are available at the Town Hall, VES Office, Board of Education Central Office, and the school website.

Sincerely,

Adam S. Burrows - Superintendent of Schools

Timeline for the 2025-2026 Budget Development

Tuesday	05-06-25	6:00 pm – Town Budget Hearing
Tuesday	05-20-25	7:00 p.m. - Budget Hearing in the VES gym to review the 25-26 budget proposals for the Town and the Board of Education.
Tuesday	06-03-25	Referendum at Town Hall from 12:00 to 8:00 p.m.

Consideration in the Development of the Annual Budget Proposal

This 2025-2026 budget seeks to continue the use of past strategies, when the Board of Education supported five years of basically no property tax increase budgets while meeting the educational needs of our students. There was always the consideration to use the undesignated fund or town savings account to keep property tax increases to a minimal. The BOE, as we expend the current 24-25 budget, will make fiscal end-of-year decisions to prepare for 25-26 and review expenses that will help in the “possible” development of a minimal tax increase school budget proposal.

The process of developing the annual Board of Education budget requires an understanding of the history of the school budget and the success of past cost-saving decisions. A careful review of the current budget expenditures, educational goals, and a projection of future expenses has successfully demonstrated fiscal responsibility while meeting the educational needs of the students in our Voluntown Public School system.

The budget process is a cooperative approach between the Town and Board of Education to allow for community input. The goal is to develop a budget proposal with an understanding of the cost impact to local property taxes. Our goal is to meet the educational needs of students.

For the past 18 years, we have applied for a School Readiness Grant and received annual funding which has increased to \$207,900 for our Pre-School program for the children ages three and four. Our School Readiness Council meets on a regular basis and a grant application for \$180,000, based on a recent state reduction in the per pupil allocation, is being submitted for 2025-2026 to provide some funding for this program. The Office of Early Childhood has proposed replacing this local School Readiness Council in 25-26 with a Local Governance Partnership that includes nearby communities. More information will be made available at a future date.

We are now in the process of preparing for another fiscal school year where special attention is given to monitor the expenditure of each dollar to follow our spending plan. Expenditures might include a new student requiring an expensive Special Education outplacement, an unanticipated expense for a mechanical issue in the building, unfunded mandates, and possible unanticipated financial challenges that seem to occur in any school year.

Voluntown Board of Education and Board of Selectmen Budget History

- 2017-2018 equaled \$8,403,537 with BOE at 80.75% and Town at 19.25%
- 2018-2019 equaled \$8,709,235 with BOE at 79.10% and Town at 20.90%
- 2019-2020 equaled \$8,749,273 with BOE at 77.55% and Town at 22.45%
- 2020-2021 equaled \$8,801,670 with BOE at 77.09% and Town at 22.91%
- 2021-2022 equaled \$8,989,321 with BOE at 75.50% and Town at 24.50%
- 2022-2023 equaled \$9,233,751 with BOE at 74.18% and Town at 25.81%
- 2023-2024 equaled \$9,526,205 with BOE at 74.06% and Town at 25.94%
- 2024-2025 equaled \$9,942,181 with BOE at 73.44% and Town at 26.56%
- 2025-2026 **TO BE DETERMINED**

Due to declining enrollment, faculty retirements, and careful program adjustments, the BOE budgets have been declining over the years as a part of the total expenditures of the annual budgets of the Town.

Copies of this 2025-2026 Board of Education May 1, 2025, budget proposal are available at the Town Hall, VES Office, Board of Education Central Office, and the school website.

2025-26 Proposed BOE Budget

	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	%
	<u>Actual</u>	<u>Approved</u>	<u>Actual</u>	<u>Approved</u>	<u>Actual</u>	<u>Approved</u>	<u>Proposed</u>	Incr/(Decr) from 25-26 <u>Approved</u>
1000 Regular Education								
111 Certified Salaries	\$1,431,170	\$1,467,219	\$1,364,675	\$1,320,451	\$1,375,455	\$1,373,317	\$1,402,038	
112 Non-Certified Wages	\$21,351	\$21,922	\$22,501	\$22,468	\$23,625	\$24,539	\$25,401	
117 Homebound	\$206	\$8,738	\$1,258	\$8,738	\$252	\$3,738	\$1,835	
121 Cert Substitutes	\$19,299	\$18,843	\$35,759	\$20,980	\$26,007	\$20,790	\$13,282	
122 NonCert Subs	\$0	\$894	\$0	\$194	\$0	\$194	\$194	
151 Additional Comp, Cert	\$22,921	\$22,922	\$22,921	\$22,922	\$22,921	\$22,922	\$15,281	
152 Additional Comp, NonCert	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
210 Group Life Insurance	\$2,754	\$2,784	\$2,897	\$2,930	\$3,034	\$3,548	\$3,548	
220 FICA/Medicare Taxes	\$22,372	\$25,615	\$22,760	\$23,639	\$22,520	\$24,167	\$23,819	
232 NonCert Retirement Contrib	\$1,096	\$1,077	\$1,143	\$1,125	\$1,181	\$1,227	\$1,227	
280 Health Benefits	\$308,167	\$322,801	\$289,316	\$294,366	\$283,003	\$307,049	\$337,575	
320 Prof Educational Svcs	\$83	\$300	\$350	\$300	\$370	\$300	\$810	
442 Copier/Printer Leasing	\$16,427	\$20,625	\$13,664	\$20,625	\$13,656	\$20,625	\$18,656	
561 Tuition, Public High School	\$857,776	\$914,479	\$1,014,198	\$1,036,103	\$1,145,959	\$1,057,790	\$1,116,440	
563 Tuition, Private	\$1,700	\$0	\$0	\$0	\$0	\$0	\$0	
564 Tuition, RESCs	\$49,048	\$63,454	\$56,277	\$62,530	\$38,454	\$25,636	\$14,868	
580 Travel	\$1,357	\$591	\$237	\$591	\$121	\$591	\$591	
610 General Supplies	\$17,393	\$12,279	\$23,595	\$17,929	\$21,158	\$18,843	\$18,820	
640 Books, Periodicals	\$16,289	\$7,789	\$25,284	\$16,126	\$16,905	\$16,302	\$16,920	
650 Technology supplies	\$3,179	\$4,700	\$2,495	\$4,700	\$2,567	\$2,000	\$1,800	
730 Equipment	\$0	\$850	\$0	\$2,250	\$0	\$1,580	\$900	
810 Dues, Fees	\$100	\$1,794	\$2,123	\$1,794	\$1,188	\$1,878	\$1,878	
1000 Totals	\$2,794,688	\$2,921,675	\$2,903,452	\$2,882,761	\$3,000,373	\$2,929,035	\$3,017,882	3.03%
1200 Special Education Program								
111 Certified Salaries	\$178,315	\$202,327	\$205,605	\$220,438	\$194,277	\$222,046	\$161,903	
112 Non-Certified Wages	\$194,465	\$213,187	\$168,745	\$215,046	\$162,370	\$181,084	\$165,207	
117 Homebound	\$2,112	\$1,380	\$0	\$2,182	\$300	\$2,182	\$1,182	
121 Cert Pers Substitutes	\$0	\$2,950	\$0	\$1,682	\$0	\$1,682	\$1,682	
122 NonCert Pers Substitute	\$0	\$2,728	\$1,048	\$2,728	\$1,433	\$2,728	\$1,278	
210 Group Life Insurance	\$1,064	\$1,056	\$1,105	\$1,056	\$1,190	\$1,204	\$1,204	
220 FICA/ Medicare Taxes	\$16,535	\$19,782	\$15,341	\$20,152	\$14,876	\$17,577	\$15,303	
232 NonCert Retirement Contrib	\$7,242	\$13,297	\$5,096	\$13,297	\$3,938	\$12,224	\$12,224	
280 Health Benefits	\$122,087	\$136,399	\$127,012	\$130,483	\$115,204	\$117,693	\$85,699	
320 Prof Educational Svcs	\$70,770	\$66,040	\$43,938	\$66,040	\$114,252	\$180,490	\$193,341	
430 Repairs, Maint Services	\$7,041	\$7,158	\$4,491	\$7,158	\$0	\$7,358	\$5,258	
442 Copier/Printer Leasing	\$330	\$1,658	\$330	\$1,658	\$1,624	\$1,658	\$1,658	
561 Tuition, Public	\$461,556	\$507,657	\$424,748	\$510,555	\$509,964	\$543,329	\$679,119	
563 Tuition, Private	\$190,397	\$158,548	\$110,254	\$84,382	\$105,368	\$122,996	\$118,146	
564 Tuition, RESCs	\$225,494	\$176,653	\$196,077	\$252,042	\$137,200	\$167,397	\$0	
580 Travel, Conferences	\$0	\$200	\$0	\$200	\$0	\$200	\$200	
610 General Supplies	\$7,474	\$2,992	\$3,929	\$3,089	\$6,329	\$3,193	\$3,024	
640 Books, Periodicals	\$0	\$2,375	\$245	\$3,424	\$0	\$2,424	\$1,324	
650 Technology supplies	\$0	\$1,358	\$0	\$1,358	\$0	\$1,358	\$642	
730 Equipment	\$0	\$1,608	\$0	\$1,208	\$3,805	\$0	\$0	
810 Dues, Fees	\$0	\$521	\$0	\$521	\$0	\$521	\$521	
1200 Totals	\$1,484,880	\$1,519,875	\$1,307,964	\$1,538,699	\$1,372,129	\$1,589,344	\$1,448,915	-8.84%

2025-26 Proposed BOE Budget

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Approved</u>	<u>2025-26</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 25-26</u> <u>Approved</u>
2000 Special Ed Administrative/Support Service								
111 Certified Salaries	\$58,273	\$59,136	\$59,724	\$61,205	\$61,205	\$63,347	\$65,248	
112 Non-Certified Wages	\$31,801	\$31,340	\$31,782	\$32,738	\$31,676	\$34,540	\$35,750	
132 Overtime Wages	\$22	\$0	\$8	\$380	\$0	\$380	\$380	
210 Group Life Insurance	\$168	\$168	\$185	\$185	\$202	\$222	\$222	
220 FICA/Medicare Taxes	\$6,863	\$6,921	\$6,813	\$7,216	\$6,904	\$7,517	\$7,755	
232 NonCert Retirement Contrib	\$766	\$1,532	\$1,622	\$1,532	\$1,595	\$1,727	\$1,827	
280 Health Benefits	\$17,628	\$25,390	\$25,487	\$27,407	\$26,729	\$27,384	\$29,444	
340 Other Prof Services	\$7,436	\$7,500	\$0	\$7,500	\$600	\$7,500	\$7,480	
442 Copier/Printer Leasing	\$52	\$420	\$52	\$420	\$402	\$420	\$420	
530 Communications	\$307	\$790	\$150	\$790	\$165	\$790	\$790	
580 Travel, Conferences	\$96	\$995	\$61	\$995	\$0	\$995	\$995	
610 General Supplies	\$2,238	\$984	\$1,415	\$1,023	\$1,312	\$1,481	\$1,490	
730 Equipment	\$0	\$220	\$0	\$845	\$0	\$828	\$1,200	
810 Dues/Fees/Conferences	\$0	\$945	\$250	\$945	\$250	\$300	\$300	
2000 Totals	\$125,651	\$136,341	\$127,550	\$143,181	\$131,039	\$147,431	\$153,301	3.98%
2110 Social Work Services								
111 Certified Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
220 FICA/Medicare Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
340 Other Prof Services	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	
610 General Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2110 Totals	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	0.00%
2120 Guidance Services								
111 Certified Salaries	\$49,498	\$54,098	\$51,898	\$56,316	\$54,057	\$56,657	\$59,181	
210 Group Life Insurance	\$110	\$120	\$132	\$132	\$144	\$158	\$158	
220 FICA/Medicare Taxes	\$651	\$784	\$661	\$817	\$660	\$822	\$858	
280 Health Benefits	\$14,895	\$23,758	\$23,535	\$31,014	\$30,644	\$30,968	\$33,345	
320 Prof Educational Svcs	\$0	\$0	\$2,688	\$0	\$1,501	\$11,880	\$25,900	
610 General Supplies	\$0	\$1,984	\$251	\$1,984	\$190	\$984	\$1,048	
810 Dues/Fees	\$0	\$38	\$0	\$329	\$0	\$329	\$332	
2120 Totals	\$65,153	\$80,782	\$79,165	\$90,592	\$87,196	\$101,798	\$120,822	18.69%
2130 Health Services								
112 Non-Certified Wages	\$50,486	\$52,398	\$51,392	\$51,332	\$50,819	\$54,461	\$56,938	
122 Substitutes	\$2,382	\$3,242	\$0	\$3,242	\$952	\$3,242	\$3,242	
132 Overtime Wages	\$62	\$0	\$0	\$360	\$0	\$360	\$320	
210 Group Life Insurance	\$48	\$48	\$53	\$53	\$58	\$63	\$63	
220 FICA/ Medicare Taxes	\$4,025	\$4,256	\$3,770	\$4,202	\$4,043	\$4,442	\$4,628	
232 NonCert Retirement Contrib	\$0	\$3,204	\$0	\$3,204	\$2,135	\$2,723	\$2,723	
280 Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$13,364	
340 Other Prof Services	\$0	\$998	\$222	\$988	\$1,474	\$988	\$39,998	
430 Repair/Maint Services	\$210	\$1,140	\$0	\$1,850	\$0	\$850	\$850	
610 General Supplies	\$625	\$1,450	\$967	\$1,450	\$1,283	\$1,450	\$1,450	
730 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/fees/Memberships	\$0	\$150	\$0	\$150	\$0	\$150	\$150	
2130 Totals	\$57,838	\$66,886	\$56,404	\$66,831	\$60,763	\$68,729	\$123,726	80.02%
2140 Psychological Services								
340 Other Prof Services	\$39,263	\$64,000	\$72,370	\$64,000	\$36,570	\$72,000	\$62,500	
580 Conferences & Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
610 General Supplies	\$163	\$350	\$127	\$350	\$0	\$350	\$350	
2140 Totals	\$39,426	\$64,350	\$72,497	\$64,350	\$36,570	\$72,350	\$62,850	-13.13%

2025-26 Proposed BOE Budget

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Approved</u>	<u>2025-26</u> <u>Proposed</u>	% <u>Incr/(Decr)</u> <u>from 25-26</u> <u>Approved</u>
2150 Speech Path/Audiology Svcs								
111 Certified Salaries	\$138,940	\$142,697	\$142,697	\$149,943	\$153,911	\$79,036	\$82,261	
210 Group Life Insurance	\$240	\$240	\$264	\$264	\$288	\$317	\$317	
220 FICA/Medicare Taxes	\$2,011	\$2,069	\$2,073	\$2,174	\$2,146	\$1,146	\$1,193	
280 Health Benefits	\$1,044	\$1,057	\$819	\$954	\$1,012	\$0	\$0	
320 Contracted Prof Svcs	\$11,360	\$4,584	\$11,790	\$5,588	\$15,728	\$14,388	\$11,160	
340 Other Prof Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
430 Repair/Maint Services	\$0	\$100	\$0	\$100	\$0	\$100	\$100	
610 General Supplies	\$589	\$1,679	\$2,342	\$1,679	\$623	\$1,679	\$1,824	
810 Dues/Fees/Memberships	\$299	\$200	\$0	\$200	\$0	\$200	\$200	
2150 Totals	\$154,482	\$152,626	\$159,984	\$160,902	\$173,707	\$96,866	\$97,055	0.19%
2160 OT, PT Services								
340 Other Prof Services	\$75,770	\$63,150	\$81,724	\$67,000	\$100,954	\$107,361	\$109,782	
2160 Totals	\$75,770	\$63,150	\$81,724	\$67,000	\$100,954	\$107,361	\$109,782	2.26%
2210 Improvement of Instruction								
111 Certified Salaries	\$6,179	\$4,824	\$1,737	\$6,228	\$1,024	\$6,228	\$6,228	
220 FICA/ Medicare Taxes	\$90	\$369	\$25	\$476	\$15	\$476	\$476	
330 Prof Empl Train/Dev Svcs	\$85	\$750	\$0	\$750	\$159	\$750	\$750	
610 General Supplies	\$0	\$428	\$150	\$428	\$0	\$428	\$494	
640 Books, Periodicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2210 Totals	\$6,354	\$6,371	\$1,912	\$7,882	\$1,198	\$7,882	\$7,948	0.84%
2213 Instructional Staff Training								
330 Prof Empl Train/Dev Svcs	\$3,627	\$6,196	\$4,198	\$6,196	\$5,678	\$6,196	\$6,196	
580 Conferences & Travel	\$1,121	\$1,290	\$608	\$1,290	\$837	\$1,290	\$1,290	
2213 Totals	\$4,748	\$7,486	\$4,806	\$7,486	\$6,515	\$7,486	\$7,486	0.00%
2220 Library/Media Services								
111 Certified Salaries	\$15,775	\$20,795	\$0	\$25,491	\$24,042	\$25,796	\$56,721	
210 Group Life Insurance	\$24	\$24	\$26	\$27	\$43	\$57	\$57	
220 FICA/Medicare Taxes	\$210	\$302	\$0	\$370	\$349	\$374	\$822	
231 Cert Retirement Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
280 Health Benefits	\$5,601	\$7,222	\$7,353	\$7,593	\$7,590	\$9,572	\$0	
610 General Supplies	\$185	\$1,002	\$844	\$1,002	\$766	\$802	\$1,220	
640 Books, Periodicals	\$0	\$1,250	\$1,913	\$2,387	\$0	\$1,887	\$2,242	
650 Supplies, Tech-Related	\$0	\$210	\$1,438	\$210	\$0	\$210	\$1,208	
730 Equipment	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/Fees/Membership	\$1,060	\$1,699	\$1,129	\$1,699	\$1,202	\$1,172	\$1,198	
2220 Totals	\$24,340	\$32,503	\$12,703	\$38,779	\$33,991	\$39,870	\$63,468	59.19%
2230 Instruction-Related Technology								
111 Certified Salaries	\$82,029	\$83,178	\$80,279	\$144,447	\$149,077	\$147,198	\$14,180	
210 Group Life Insurance	\$120	\$120	\$132	\$132	\$245	\$273	\$273	
220 FICA/ Medicare Taxes	\$1,108	\$1,206	\$1,076	\$11,050	\$1,962	\$11,261	\$206	
232 Non Retirement Contrib	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
280 Health Benefits	\$21,875	\$23,349	\$24,202	\$42,632	\$42,563	\$33,050	\$0	
340 Other Prof Services	\$40,727	\$59,080	\$43,750	\$4,000	\$10,304	\$6,300	\$78,850	
432 Tech-related Repairs/Maint	\$20,176	\$16,324	\$20,184	\$16,197	\$22,517	\$16,497	\$21,200	
520 Insurance (Cyber)	\$0	\$0	\$0	\$0	\$5,840	\$6,000	\$7,800	
650 Supplies, Tech-Related	\$13,323	\$2,221	\$39,078	\$6,042	\$9,892	\$6,752	\$8,752	
730 Property/Equipment	\$2,284	\$3,923	\$453	\$6,677	\$0	\$4,977	\$5,977	
734 Technology Hardware	\$0	\$5,639	\$2,722	\$7,512	\$0	\$5,604	\$6,604	
735 Technology Software	\$4,599	\$800	\$2,620	\$2,673	\$138	\$1,673	\$1,704	
810 Dues/Fees/Membership	\$944	\$1,657	\$93	\$950	\$0	\$950	\$950	
2230 Totals	\$187,185	\$197,497	\$214,588	\$242,312	\$242,538	\$240,535	\$146,496	-39.10%

2025-26 Proposed BOE Budget

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Approved</u>	<u>2025-26</u> <u>Proposed</u>	% Incr/(Decr) from 25-26 <u>Approved</u>
2310 Board of Education								
112 NonCert Wages	\$7,697	\$9,194	\$7,510	\$10,145	\$10,182	\$10,945	\$17,613	
220 FICA/Medicare Taxes	\$983	\$703	\$575	\$776	\$779	\$837	\$1,347	
260 Unemployment Comp	\$982	\$8,929	\$0	\$8,929	\$250	\$8,929	\$8,929	
270 Workers' Compensation	\$41,221	\$44,410	\$40,457	\$45,280	\$41,051	\$45,280	\$45,280	
330 Prof Emp Train/Dev Svcs	\$0	\$550	\$0	\$550	\$0	\$550	\$550	
340 Other Prof Services	\$45,353	\$22,066	\$32,146	\$20,066	\$47,283	\$28,820	\$28,892	
430 Repair/Maint Services	\$0	\$3,377	\$0	\$3,377	\$0	\$3,377	\$3,208	
442 Copier/Printer Leasing	\$692	\$2,825	\$159	\$2,825	\$2,811	\$3,185	\$3,328	
520 Insurance (Prop/Liability)	\$29,601	\$29,601	\$38,106	\$36,924	\$30,164	\$36,924	\$36,924	
530 Communications	\$0	\$180	\$0	\$180	\$154	\$180	\$180	
540 Advertising	\$2,210	\$2,880	\$0	\$2,880	\$668	\$2,880	\$2,880	
560 Tuition, Adult Ed	\$18,383	\$18,425	\$18,383	\$18,425	\$18,751	\$18,425	\$19,895	
580 Travel	\$0	\$357	\$0	\$357	\$407	\$357	\$357	
610 General Supplies	\$858	\$1,210	\$1,704	\$1,210	\$1,565	\$1,210	\$1,821	
810 Dues/Fees/Conferences	\$6,642	\$3,240	\$3,223	\$3,864	\$3,573	\$3,864	\$3,864	
2310 Totals	\$154,622	\$147,947	\$142,262	\$155,788	\$157,637	\$165,763	\$175,068	5.61%
2320 Superintendent's Office								
111 Certified Salaries	\$70,895	\$69,583	\$72,726	\$72,018	\$75,768	\$81,926	\$83,564	
112 NonCertified Wages	\$60,312	\$62,184	\$61,694	\$65,006	\$65,006	\$66,321	\$69,967	
132 Overtime Wages	\$3,012	\$200	\$1,048	\$984	\$1,049	\$628	\$1,199	
152 Additional Comp	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
210 Group Life Insurance	\$240	\$240	\$264	\$264	\$288	\$317	\$317	
220 FICA/Medicare Taxes	\$9,911	\$10,095	\$10,516	\$10,558	\$11,025	\$11,542	\$11,990	
232 NonCert Retirement Contrib	\$2,214	\$3,654	\$3,112	\$3,654	\$3,766	\$3,979	\$3,979	
280 Health Benefits	\$18,080	\$14,000	\$13,668	\$15,000	\$10,413	\$7,500	\$8,880	
330 Prof Emp Train/Dev Svcs	\$27	\$0	\$0	\$0	\$0	\$0	\$0	
442 Copier/Printer Leasing	\$119	\$1,025	\$448	\$1,025	\$938	\$1,287	\$1,323	
530 Communication/Postage	\$520	\$485	\$800	\$485	\$235	\$485	\$498	
580 Travel	\$446	\$374	\$450	\$374	\$38	\$374	\$474	
610 Office Supplies	\$2,084	\$805	\$1,752	\$1,405	\$1,861	\$1,205	\$1,508	
730 Equipment	\$390	\$0	\$0	\$0	\$0	\$390	\$1,500	
810 Dues/Fees/Conferences	\$4,036	\$3,250	\$3,984	\$3,250	\$3,945	\$3,250	\$3,850	
2320 Totals	\$173,286	\$167,895	\$172,462	\$176,023	\$176,332	\$181,204	\$191,049	5.43%
2410 Principal's Office								
111 Cert Salaries	\$122,536	\$130,939	\$128,390	\$135,521	\$132,332	\$136,979	\$141,090	
112 NonCertified Wages	\$49,933	\$38,177	\$39,315	\$39,106	\$41,263	\$42,280	\$43,740	
132 Overtime Wages	\$401	\$0	\$636	\$300	\$299	\$300	\$300	
152 Additional Comp, NonCert	\$750	\$0	\$800	\$750	\$800	\$750	\$800	
210 Group Life Insurance	\$204	\$168	\$185	\$184	\$202	\$222	\$222	
220 FICA/Medicare Taxes	\$5,352	\$12,937	\$4,679	\$13,421	\$4,866	\$13,775	\$14,205	
231 Cert Retirement Contributions	\$3,653	\$5,076	\$3,732	\$5,076	\$3,732	\$5,076	\$5,580	
232 NonCert Retirement Contrib	\$2,528	\$2,291	\$2,042	\$2,291	\$2,106	\$2,114	\$2,114	
280 Health Benefits	\$41,253	\$40,277	\$40,542	\$43,506	\$43,367	\$43,352	\$46,755	
330 Prof Emp Train/Dev Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
430 Repair/Maint Services	\$0	\$450	\$0	\$450	\$0	\$450	\$450	
442 Copier/Printer Leasing	\$8,218	\$8,124	\$9,069	\$8,124	\$8,050	\$9,222	\$9,424	
530 Communications	\$631	\$620	\$75	\$620	\$204	\$620	\$620	
580 Travel	\$140	\$1,275	\$348	\$1,275	\$157	\$875	\$894	
610 General Supplies	\$2,519	\$1,078	\$5,901	\$1,078	\$336	\$3,519	\$2,894	
730 Equipment	\$0	\$0	\$1,966		\$1,078	\$1,412	\$1,452	
810 Dues/Fees/Conferences	\$675	\$3,050	\$0	\$3,050	\$259	\$2,780	\$3,240	
2400 Totals	\$238,795	\$244,462	\$237,680	\$254,751	\$239,051	\$263,726	\$273,780	3.81%

2025-26 Proposed BOE Budget

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Approved</u>	<u>2025-26</u> <u>Proposed</u>	% Incr/(Decr) from 25-26 <u>Approved</u>
2510 Fiscal Services								
112 NonCert Wages	\$50,549	\$49,789	\$50,597	\$52,991	\$52,991	\$54,568	\$56,724	
132 Overtime Wages	\$381	\$150	\$0	\$150	\$0	\$150	\$150	
152 Additional Comp, NonCert	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$120	\$120	\$132	\$132	\$144	\$158	\$158	
220 FICA/Medicare Taxes	\$3,896	\$2,192	\$3,871	\$4,065	\$4,054	\$4,186	\$4,351	
232 NonCert Retirement Contrib	\$1,249	\$3,083	\$700	\$3,083	\$1,223	\$2,728	\$2,823	
280 Health Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
330 Prof Emp Train/Dev Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
340 Other Prof Services	\$68,298	\$34,458	\$44,237	\$34,458	\$61,896	\$34,458	\$61,245	
430 Repairs/Maint Services	\$0	\$195	\$0	\$195	\$0	\$195	\$195	
442 Copier/Printer Leasing	\$108	\$125	\$108	\$125	\$668	\$125	\$125	
580 Travel	\$117	\$289	\$13	\$289	\$130	\$289	\$289	
610 General Supplies	\$2,292	\$1,425	\$1,804	\$1,425	\$2,438	\$1,820	\$1,984	
730 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/Fees	\$140	\$180	\$0	\$180	\$0	\$180	\$180	
2510 Totals	\$128,149	\$92,006	\$101,461	\$97,093	\$123,543	\$98,857	\$128,224	29.71%
2600 Operation and Maintenance								
112 NonCert Wages	\$135,862	\$131,252	\$133,956	\$136,262	\$127,454	\$130,010	\$139,936	
122 Substitutes	\$0	\$1,109	\$0	\$1,109	\$5,862	\$1,109	\$1,382	
132 Overtime, NonCert	\$1,152	\$694	\$4,912	\$1,828	\$7,838	\$2,878	\$3,400	
152 Additional Comp, NonCert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$260	\$264	\$282	\$291	\$298	\$348	\$348	
220 FICA/Medicare Taxes	\$9,925	\$10,179	\$10,255	\$10,649	\$10,393	\$10,251	\$11,650	
232 NonCert Retirement Contrib	\$3,842	\$7,665	\$4,365	\$7,665	\$4,518	\$5,376	\$5,376	
280 Health Benefits	\$35,987	\$36,217	\$27,259	\$26,939	\$26,911	\$26,484	\$39,723	
420 Disposal Services	\$22,260	\$12,980	\$12,161	\$18,980	\$17,839	\$23,835	\$24,120	
430 Repairs/Maint Services	\$113,570	\$50,940	\$128,923	\$72,524	\$88,434	\$98,824	\$109,900	
442 Rental of Equip/Vehicles	\$25,000	\$25,000	\$25,000	\$0	\$8,333	\$0	\$0	
530 Communications	\$8,604	\$8,283	\$11,385	\$8,283	\$7,135	\$9,885	\$10,320	
580 Travel	\$42	\$0	\$106	\$0	\$71	\$0	\$225	
610 General Supplies	\$16,612	\$11,994	\$53,759	\$19,994	\$27,050	\$20,741	\$22,620	
622 Electricity	\$65,358	\$60,888	\$62,407	\$62,888	\$67,853	\$66,702	\$84,200	
623 Bottled Gas	\$10,944	\$10,600	\$7,045	\$12,000	\$16,139	\$12,000	\$12,800	
624 Fuel Oil	\$76,300	\$52,750	\$69,599	\$78,000	\$59,712	\$78,000	\$75,000	
730 Equipment	\$13,153	\$2,487	\$16,259	\$3,688	\$18,585	\$4,218	\$3,812	
2600 Totals	\$538,871	\$423,301	\$567,672	\$461,099	\$494,424	\$490,661	\$544,812	11.04%
2700 Transportation								
112 NonCert Wages	\$255,295	\$244,995	\$268,952	\$259,702	\$254,311	\$251,219	\$253,921	
122 NonCert Pers Substitute	\$0	\$0	\$0	\$1,800	\$0	\$1,800	\$2,650	
132 Overtime	\$3,341	\$600	\$2,682	\$1,600	\$11,890	\$1,800	\$1,900	
210 Group Life Insurance	\$440	\$456	\$502	\$502	\$494	\$512	\$512	
220 FICA/Medicare Taxes	\$19,284	\$18,788	\$20,218	\$20,127	\$19,904	\$19,494	\$19,773	
232 NonCert Retirement Contrib	\$7,056	\$14,880	\$7,994	\$14,880	\$8,206	\$10,976	\$10,976	
280 Health Benefits	\$32,784	\$45,561	\$34,462	\$37,220	\$33,039	\$37,151	\$26,728	
340 Other Prof Services	\$4,567	\$1,200	\$2,328	\$1,200	\$2,144	\$1,200	\$1,400	
430 Repairs/Maint Services	\$52,160	\$27,942	\$84,717	\$48,900	\$105,045	\$88,894	\$80,950	
442 Rental of Equip/Vehicles	\$0	\$0	\$0	\$10,000	\$0	\$2,000	\$99,800	
520 Insurance (auto/bus)	\$4,150	\$13,884	\$19,174	\$13,884	\$15,033	\$13,884	\$14,386	
530 Communications	\$375	\$545	\$334	\$545	\$292	\$545	\$1,545	
580 Travel	\$0	\$0	\$0	\$0	\$145	\$0	\$145	
610 General Supplies	\$9,144	\$5,640	\$4,658	\$5,640	\$2,218	\$4,640	\$5,800	
626 Gasoline/Diesel	\$44,955	\$39,842	\$57,972	\$56,980	\$55,104	\$57,980	\$67,980	
730 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
810 Dues/Fees	\$518	\$984	\$742	\$984	\$554	\$984	\$948	
2700 Totals	\$434,070	\$415,317	\$504,732	\$473,964	\$508,380	\$493,079	\$589,414	19.54%

2025-26 Proposed BOE Budget

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Approved</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Approved</u>	<u>2023-24</u> <u>Actual</u>	<u>2024-25</u> <u>Approved</u>	<u>2025-26</u> <u>Proposed</u>	<u>%</u> <u>Incr/(Decr)</u> <u>from 25-26</u> <u>Approved</u>
2712 Special Ed Transportation								
112 NonCert Wages	\$23,297	\$22,302	\$20,867	\$23,380	\$25,726	\$23,536	\$29,438	
122 Substitute Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
132 Overtime	\$0	\$0	\$0	\$0	\$240	\$0	\$0	\$0
210 Group Life Insurance	\$48	\$48	\$53	\$53	\$58	\$63	\$63	
220 FICA/Medicare Taxes	\$1,782	\$1,706	\$1,596	\$1,789	\$1,912	\$1,801	\$2,252	
232 NonCert Retirement Contrib	\$926	\$1,090	\$28	\$1,090	\$0	\$1,177	\$1,177	
340 Other Prof Services	\$0	\$320	\$0	\$320	\$0	\$320	\$320	
430 Repairs/Maintenance	\$1,710	\$2,720	\$500	\$2,720	\$594	\$2,220	\$2,220	
442 Rental of Equip/Vehicles	\$0	\$10	\$0	\$10	\$0	\$10	\$10	
510 Student Transp Services	\$19,177	\$23,600	\$20,565	\$23,600	\$37,112	\$24,100	\$15,750	
520 Insurance (auto/bus)	\$0	\$2,884	\$5,567	\$2,884	\$4,364	\$2,884	\$2,884	
530 Communications	\$177	\$210	\$167	\$210	\$146	\$210	\$400	
580 travel	\$0	\$0	\$0	\$0	\$0	\$0	\$518	
610 General Supplies	\$115	\$930	\$219	\$930	\$126	\$930	\$930	
626 Gasoline/Diesel	\$15,265	\$13,950	\$11,563	\$16,946	\$3,502	\$16,746	\$15,746	
730 Property/Equip	\$0	\$0	\$0	\$0	\$0	\$76,800	\$0	
2712 Totals	\$62,498	\$69,770	\$61,126	\$73,932	\$73,780	\$150,796	\$71,708	-52.45%
3100 Food Service								
112 NonCertified Wages	\$3,737	\$6,105	\$0	\$6,105	\$0	\$6,105	\$17,000	
152 Additional Comp, NonCert	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
210 Group Life Insurance	\$8	\$48	\$0	\$53	\$0	\$63	\$63	
220 FICA/Medicare taxes	\$270	\$650	\$0	\$650	\$0	\$467	\$1,301	
280 Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$13,364	
340 Other Prof. Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
610 General Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$4,600	
3100 Totals	\$4,015	\$6,803	\$0	\$6,808	\$0	\$6,635	\$36,328	447.51%
3200 Extra-Curricular Activities								
111 Certified Salaries	\$14,562	\$21,421	\$18,636	\$21,074	\$16,377	\$21,772	\$23,772	
112 Noncertified Personnel	\$5,758	\$2,195	\$6,591	\$5,600	\$6,563	\$5,800	\$6,800	
220 FICA/Medicare Taxes	\$652	\$479	\$774	\$734	\$758	\$759	\$865	
330 Prof Empl Train/Dev Svcs	\$363	\$0	\$140	\$0	\$36	\$0	\$0	
340 Other Prof Services	\$0	\$0	\$0	\$0	\$108	\$0	\$0	
590 Referees	\$2,644	\$4,280	\$3,988	\$4,280	\$2,821	\$4,280	\$4,280	
600 Uniforms	\$0	\$0	\$4,050	\$0	\$0	\$0	\$0	
610 General Supplies	\$16	\$943	\$1,886	\$2,943	\$1,044	\$1,984	\$2,998	
810 Dues/Fees	\$0	\$472	\$150	\$472	\$125	\$472	\$472	
3200 Totals	\$23,994	\$29,790	\$36,215	\$35,103	\$27,833	\$35,067	\$39,187	11.75%
3300 Community Services Operations								
112 Noncertified Personnel	\$3,160	\$3,159	\$3,109	\$6,503	\$6,565	\$6,503	\$7,500	
220 FICA/Medicare Taxes	\$340	\$341	\$391	\$497	\$407	\$497	\$497	
232 NonCert Retirement Contrib	\$0	\$0	\$458	\$0	\$395	\$0	\$500	
520 Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
610 General Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$200	
3300 Totals	\$3,500	\$3,500	\$3,958	\$7,000	\$7,367	\$7,000	\$8,697	24.24%
4000 Building Improvements								
450 Construction Services	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000	
4000 Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000	0.00%
GRAND TOTAL:	\$6,782,316	\$6,850,333	\$6,850,317	\$7,055,334	\$7,055,321	\$7,301,475	\$7,449,998	2.03%
Dollar Change, 25-26 over 24-25:	\$148,523							
% Increase/Decrease:	2.03%							

The Board of Education has an expenditure only budget. We receive funds from such sources as a Magnet High School Transportation Grant, Adult Education Grant, Insurance rebate for safety performance and others. In 2022-23 the Board of Education received revenue of \$68,001.00 and in 2023-24 of \$205,004.00 that was turned over to the Town. As of 11/15/24, the Board has return \$13,218.43, for the 2023-24 fiscal year. The above total return equals \$273,005.