

**Town of Canaan  
Board of Finance  
Special Meeting Minutes  
Thursday, April 9, 2026 – 6:00 PM  
Town Hall – 108 Main Street, Falls Village, CT 06031  
In-Person and via Zoom**

**Attendance**

**Members Present**

In Person: Chairman Ginger Betti; Members Amy Wynn, Martin Deeg, Andrea Downs, Thomas Wilson

Via Zoom: Karl Munson

Absent:

**Alternate Members Present**

In Person: Hazel McGuire

Via Zoom: None

Absent: John Haddon; Vanessa Pereira

**Others Present:** Representing the Canaan Board of Education — Chair Patricia Mechare; Principal Dr. Andrew Deacon; Executive Secretary Laurie Wadsworth; Secretary/Treasurer Emily Pederson; and Board Member Maria Bulson.

**1. Call to Order**

Chairman Betti called the meeting to order at 6:04:00 PM.

**2. Seating of Alternates-None**

**3. Public Comment- None**

**4. Board of Education 2026-2027 Spending Plan Presentation**

The Board of Finance convened a special meeting to review the Kellogg School budget. The BOE Chairman presented the executive summary, emphasizing Kellogg's commitment to equity, excellence, and maintaining a strong, small-school environment. The Chair introduced the new principal and noted ongoing building committee work related to upcoming facility needs.

**Budget Drivers & Enrollment**

The Chair explained that the budget is driven primarily by contractual salary obligations and the need to retain high-quality educators. Enrollment is up, with an increase of 12–18 students depending on whether Early Kindergarten (EK) students are included. Kindergarten registration remains uncertain due to the new September 1 age cutoff law and pending board decisions on whether to accept waivers for children born shortly after the cutoff.

**Early Kindergarten (EK) Program**

A substantial portion of the discussion focused on the proposed Early Kindergarten program, which would bring EK students into Kellogg rather than sending them to other towns. Key points:

- EK addresses the growing number of children entering kindergarten with **little or no preschool experience**.
- Kindergarten expectations have become significantly more rigorous and Falls Village students are entering behind regional peers.
- The new state cutoff date will prevent some families from enrolling children who previously would have qualified.
- EK is designed as an **early intervention program** to build readiness and keep Falls Village competitive with neighboring districts.
- The model uses the current kindergarten teacher (retitled **EK/K Teacher**) plus an assistant teacher.
- Schedule: **8:35 a.m.–1:00 p.m.**; morning bus available, mid-day pickup required.
- Five eligible children are known; two families have expressed strong interest.
- Board members discussed whether to set a minimum enrollment threshold before launching the program.

## **Budget Line Review**

The Chair reviewed staffing tables and salary lines:

- Substitute pay increased sharply due to long-term leave and rising daily rates.
- Certified and non-certified staff salaries follow negotiated contracts.
- The new teacher assistant position is tied directly to the EK program.
- Benefits, pensions, and insurance lines are contractual and not discretionary.

## **Educational Services & Programs**

The board reviewed:

- The lunch program partnership with HVRHS
- Student activities supporting Social-Emotional Learning and school climate
- In-house professional development supported by grant funding
- Outdoor education, a long-standing Kellogg tradition
- Yearbook and middle school sports (small dollar amounts with large percentage swings)

## **Telecommunications & Grants**

The CEN telecommunications line increased because the annual 70% grant has not yet been awarded. Once received, the line will decrease accordingly.

## **Facilities & Maintenance**

The board discussed:

- Utilities, including solar panel offsets
- Copier lease reductions due to more digital distribution
- Required septic pumping for two tanks
- Routine building maintenance handled largely in-house
- Lawn care costs remaining flat

**Summary of Budget Increases:**

- Kellogg Local Budget Increase: 4.20%  
Driven primarily by contractual salary obligations and staffing needs.
- Region 1 Assessment Increase: 13.53%  
Reflects Kellogg’s higher share of regional enrollment and increases in high school tuition, pupil services, and RSSC services.
- Combined Gross Increase (Local + Regional): 7.86%  
This is the total impact on Falls Village when both Kellogg’s local budget and the Region 1 assessment are combined.

**5. Public Comment-**A resident asked whether creating an Early Kindergarten (EK) program at Kellogg would negatively affect the local daycare center. Administration and board members explained that the daycare consistently has a waiting list, enrolls children from multiple towns, and does not give automatic preference to Falls Village families. Because of this, EK would not reduce their enrollment and may even help by easing pressure on a program that is already full. The board emphasized that they value the daycare as a community partner and would not support any program that harmed it.

**6. Adjournment**

Motion to adjourn at 7:09 p.m. made by Amy Wynn, seconded by Martin Deeg; motion passed unanimously.

**Motion Chart – BOF Special Meeting (April 9, 2026)**

Motion	Made By	Seconded By	Vote
Motion to adjourn at 7:09 p.m.	Amy Wynn	Martin Deeg	Unanimous

Respectfully submitted,  
Patti Fife, Recording Secretary

# **CANAAN BOARD OF EDUCATION**

## **Proposed Spending Plan 2026 - 2027**

**Lee H. Kellogg School**



*April 6, 2026*

**Canaan Board of Education**  
Lee H. Kellogg School  
47 Main Street ♦ P.O. Box 237 ♦ Falls Village, CT 06031

**Patricia Mechare**  
Chair

**Adam Sher**  
Vice Chair

**Emily Peterson**  
Secretary/Treasurer

**Maria Bulson**  
Member

**Scott Miller**  
Member

**Melony Brady-Shanley**  
Superintendent

**Jeanine Rose, Ed.D.**  
Assistant Superintendent

**Andrew D. Deacon, Ed.D.**  
Principal

## EXECUTIVE SUMMARY

The 2026-2027 spending plan for Lee H. Kellogg School is a collaborative roadmap designed to ensure every student reaches their full potential. Grounded in transparency, this budget prioritizes the core beliefs of our community: active learning, rigorous academic targets, and robust programs in the arts, athletics, and outdoor education. By focusing on the whole child, we continue to foster a physically safe and emotionally supportive environment where social-emotional learning (SEL) is integrated into the daily experience.

### Commitment to Equity and Excellence

Our small-school character is our greatest strength, allowing for highly personalized instruction. This budget intentionally directs resources toward specialized programs, ensuring that we prioritize equity for students with the greatest needs and those who need to be accelerated. With a current Connecticut Next Generation Accountability Index of 78.7, we are focusing our investments on data-driven areas that will maintain and exceed these performance standards.

### Strategic Budgetary Drivers

The proposed budget reflects contractual obligations and the expiration of pandemic-era grants. Key drivers for this year include:

- **Contractual Obligations:** Negotiated salary increases for both certified and classified staff ensure we retain the high-quality educators who are the backbone of our school.
- **Operational Stability:** We continue to invest in our facilities and technology to provide a safe and modern learning environment while managing rising fixed costs.

The **Lee H. Kellogg School** spending plan is determined by the Canaan Board of Education in partnership with the superintendent, assistant superintendent, principal, and school staff. The total LHK proposed spending plan for the 2026 - 2027 school year is **\$2,490,716**. This is a 4.20% increase from the 2025 - 2026 school year.

**Series 100 - Salaries:** This series represents the contractual obligations between the BOE and certified and classified (non-certified) staff. The percentage increase for certified staff is 3.32%, and the percentage increase for classified staff is 8.50%. This includes the addition of 0.15 FTE to the PE/Health teacher position and the addition of 0.65 FTE Teacher Assistant to support an Early Kindergarten class.

**Series 200 - Benefits:** This series represents the contractual obligations for benefits, including health and dental insurance. The percent increase for health benefits is 7.38%, 32.46% for Social Security, and 16.87% for Medicare.

**Series 300 - Educational Services:** This series includes educational services such as Food Service Expenses, Middle School Sports & Activities, and Staff Development and professional and technical services such as Internet and Technical Support Services. The percent increase for this series is 5.22%.

**Series 400 - Property Services:** This series includes contractual costs for services like water, lawn care, and septic tank maintenance. The percent increase for this series is 6.58%

**Series 500 - Purchased Services:** Purchased Services include items like transportation, telephone and travel. The increase for this series is 4.82% over the current budget year.

**Series 600 - Supplies:** This series represents consumable supplies for academic programming (i.e. art supplies, music supplies, science supplies) and for building operations (i.e. custodial supplies, nursing supplies, fuel). This series is proposed at a decrease of 7.85% over the current fiscal year.

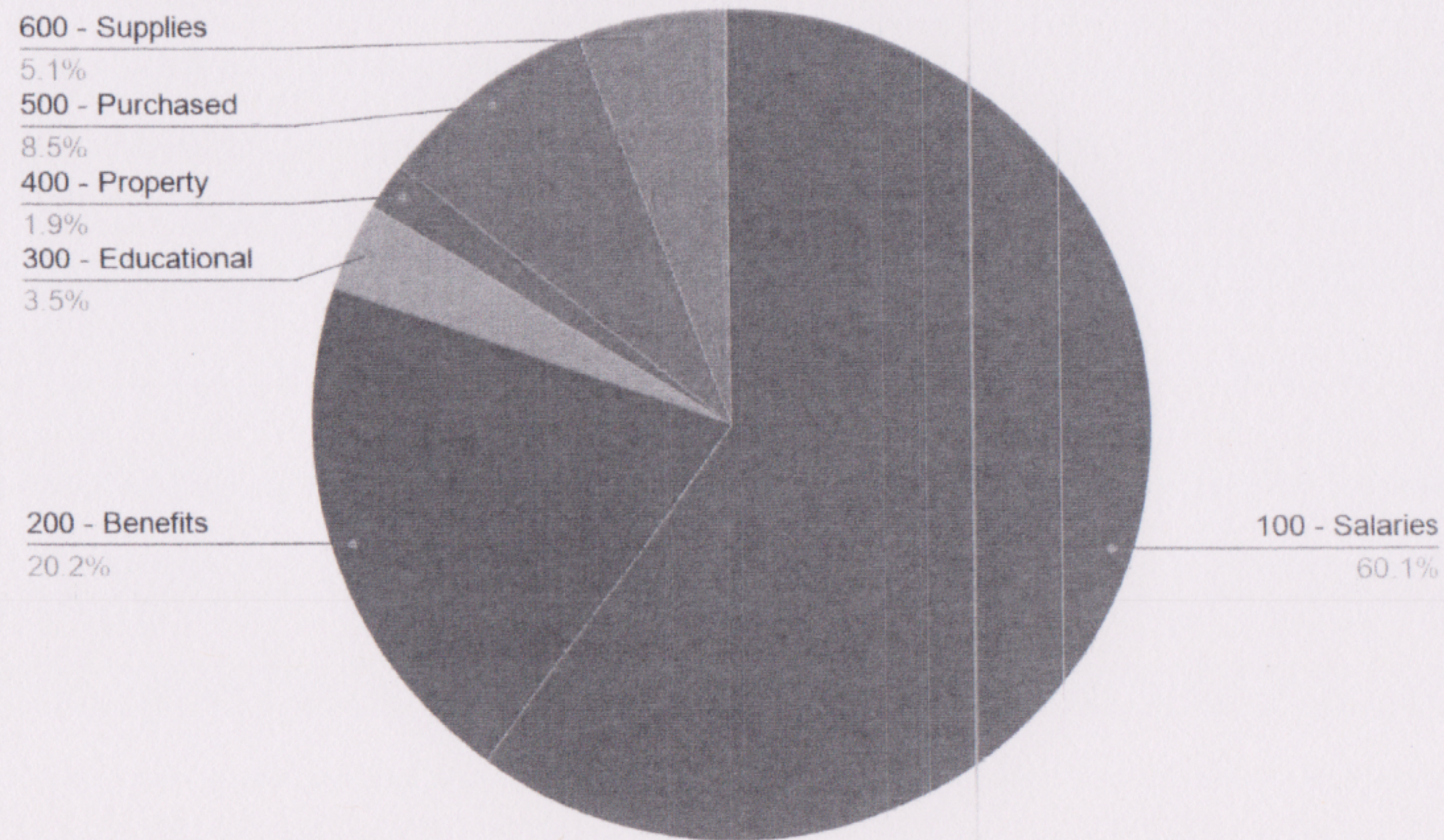
**Series 700 - Property Equipment:** These line items represent costs to acquire technology hardware, instructional equipment, and non-instructional equipment. The current administration is working on developing a replacement cycle calendar in order to make these expenses more predictable. This series is at a percent increase of 5.75%.

**Series 800 - Dues and Fees:** This series includes funds to support annual professional memberships at a percent increase of 0.49%.

**Series 900 - Capital:** This line has been zeroed out, and it remains as a zero line item for three (3) years through the 2026 - 2027 budget.

**Series 950 - HVRHS Tuition/Pupil Services/RSSC:** The Region One spending plan allotted to the Town of Canaan (Falls Village), which our Board of Education (BOE) cannot control, goes to a referendum vote for citizens in the six towns the region serves. The town's portion for the upcoming school year currently represents a 13.53% increase over last year. This number fluctuates significantly year-over-year depending on the number of students from Canaan (Falls Village) matriculating in the high school and the costs for special education services.

This chart shows the breakdown of how each series contributes to the total budget:



Salaries (Series 100) and Benefits (Series 200) comprise approximately 80% of the total LHK budget.

### Grant Funding

Connecticut's Education Cost Sharing (ECS) grant is the state's primary funding formula used to distribute annual state aid to local and regional public school districts. Established to equalize education quality, it determines aid based on student enrollment, student needs, and local property tax wealth.

The Education Cost Sharing (ECS) Grant funding for the 2026-2027 school year is budgeted at **\$125,752**, which is the same amount of funding as the current fiscal year. This funding goes directly to the Town of Canaan.

The federal Title II Grant funding has decreased from \$2,121 in the current fiscal year to \$1,343 for the 2026-2027 school year.

The federal Rural Education Assistance Program (REAP) grant fund has decreased from \$27,342 in the current fiscal year to \$13,667 for the 2026-2027 school year.

**Historical Budget Proposals**

This table shows a historical breakdown of proposed budgets for the past three fiscal years, the current fiscal year, and the proposed fiscal year:

	<b>LHK Budget</b>	
<i>Fiscal Year</i>	<i>Proposed Spending Amount</i>	<i>Proposed Percent Increase</i>
FY23	\$2,124,285	4.30%
FY24	\$2,217,831	4.40%
FY25	\$2,253,591	1.59%
FY26	\$2,390,265	6.06%
FY27	\$2,490,716	4.20%

**Boards of Education’s Proposals to Boards of Finance**

<i>District</i>	<i>Proposed Increase for 26-27</i>
Canaan (Falls Village)	4.20%
Cornwall	6.41%
Kent	2.69%
North Canaan	6.73%
Salisbury	4.59%
Sharon	1.98%

## Enrollment

This table compares our school's current student enrollment against our projected student enrollment for the 2026-2027 school year. The projected enrollment is based on a report from NESDEC.

	2025 - 2026	2026 - 2027		2025 - 2026	2026 - 2027
EK:		6	4th:	9	6
K:	10	14	5th:	10	9
1st:	8	10	6th:	9	10
2nd:	8	8	7th:	10	9
3rd:	6	8	8th:	2	10
				<b>72</b>	<b>84 without EK 90 with EK</b>

## Staffing

This table depicts the number of staff employed by the Canaan Board of Education.

	2025 - 2026	2026 - 2027
Principal	1.0	1.0
Certified Staff	11.0	11.15
Non-Certified Staff	7.3	7.95
Total FTEs	19.3	20.1

(This page intentionally blank)

## Series 100 - SALARIES

### CERTIFIED STAFF

- 1) **Severance:** No staff members are retiring at the end of the 2025-2026 school year.
- 2) **Substitutes:** The rate for the 2026-2027 school year remains the same at \$135 per day. For long-term substitutes, the rate of pay is \$135 for days 1 - 6, then \$183 per day for consecutive days 7 - 59. For service beyond day 59, the salary is negotiated between the superintendent and candidate and is based on the negotiated agreement between the Canaan Board of Education and the Canaan Education Association. The 41.40% increase over the current fiscal year is due to an analysis of substitute salary expenditures across the past five years and anticipated leaves of absence during the 2026-2027 school year.
- 3) **Title One Teacher:** Salary for the language arts consultant/interventionist, including the admin cost for Region One to manage the Title 1 grant.
- 4) **Extra Pay for Extra Duty:** Stipend positions such as advisor for yearbook, student council advisor, 8th grade trip chaperone, regional band/chorus facilitator, instructional coach, lead team members, and 3:15 Enrichment providers.
- 5) **Teachers' Salary:** Negotiated salaries per the agreement between the Canaan Board of Education and the Canaan Education Association. This line also reflects a step movement for each teacher per the teacher's contract and an increase due to a change in degrees status for two teachers.
- 6) **Principal's Salary:** Negotiated salary between the Canaan Board of Education and Principal which reflects a 2.5% increase.

### CLASSIFIED STAFF (NON-CERTIFIED)

- 7) **Paraprofessional 2:** Negotiated salary per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 8) **Library Manager:** Negotiated salary per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 9) **Nurse Salary:** Negotiated salary per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 10) **Summer Custodian:** Additional custodial services during summer months, school vacations and emergencies at the discretion of the Board of Education.
- 11) **Paraprofessional 1:** Negotiated salary per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 12) **Office Administrator:** Negotiated salary between the Canaan Board of Education and Office Administrator which reflects a 3.5% increase.
- 13) **Board Clerk:** Negotiated salary between the Canaan Board of Education and Board Clerk which reflects a 3.5% increase.
- 14) **Custodian:** Negotiated salary per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 15) **Overtime Custodian:** Overtime pay for Custodian for after-hours support and snow/ice removal per contract.
- 16) **Evening Custodian:** Negotiated salary per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 17) **Teacher Assistant:** Negotiated salary between the Canaan Board of Education and Teacher Assistant.

			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
	<b>SERIES 100</b>	<b>SALARIES</b>							
1)	1111120	Severance	\$0	\$7,093	\$0	\$0	\$0	\$0	0.00%
2)	1201101	Substitutes Salary	\$15,998	\$40,380	\$17,680	\$43,151	\$25,000	\$7,320	41.40%
3)	1111105	Title One Teacher	\$62,823	\$71,001	\$73,750	\$73,750	\$76,183	\$2,433	3.30%
4)	1111104	Extra Pay for Extra Duty	\$10,794	\$11,024	\$14,070	\$14,070	\$13,734	-\$336	-2.39%
5)	1111100	Teachers' Salaries	\$767,662	\$752,769	\$838,073	\$833,127	\$875,545	\$37,472	4.47%
6)	1112410	Principal's Salary	\$135,000	\$147,500	\$151,925	\$140,591	\$141,450	-\$10,475	-6.89%
	<b>Subtotal:</b>	<b>Certified Staff</b>	<b>\$992,277</b>	<b>\$1,029,766</b>	<b>\$1,095,498</b>	<b>\$1,104,689</b>	<b>\$1,131,912</b>	<b>\$36,414</b>	<b>3.32%</b>
7)	1122213	Paraprofessional 2	\$14,850	\$30,418	\$32,131	\$27,576	\$29,704	-\$2,427	-7.55%
8)	1122223	Library Manager	\$34,042	\$35,320	\$36,570	\$36,570	\$38,006	\$1,436	3.93%
9)	1122134	Nurse Salary	\$54,651	\$55,915	\$58,504	\$58,504	\$59,281	\$777	1.33%
10)	1122630	Summer Custodian	\$2,070	\$3,825	\$3,640	\$3,550	\$3,640	\$0	0.00%
11)	1122112	Paraprofessional 1	\$32,081	\$32,841	\$34,876	\$34,876	\$34,961	\$85	0.24%
12)	1122411	Office Administrator	\$62,266	\$66,472	\$68,744	\$68,744	\$71,150	\$2,406	3.50%
13)	1122312	Board Clerk Salary	\$13,014	\$13,404	\$13,874	\$13,874	\$14,359	\$485	3.50%
14)	1122610	Custodian Salary	\$62,783	\$66,561	\$70,803	\$70,803	\$73,632	\$2,829	4.00%
15)	1132610	Overtime Custodian	\$3,148	\$3,833	\$4,793	\$4,793	\$4,248	-\$545	-11.37%
16)	1122620	Evening Custodian	\$13,022	\$13,514	\$13,267	\$13,267	\$13,910	\$643	4.85%
17)		Teaching Assistant	\$0	\$0	\$0	\$0	\$22,985	\$22,985	#DIV/0!
	<b>Subtotal:</b>	<b>Classified Staff</b>	<b>\$291,927</b>	<b>\$322,103</b>	<b>\$337,202</b>	<b>\$332,557</b>	<b>\$365,877</b>	<b>\$28,675</b>	<b>8.50%</b>
	<b>TOTAL 100 SERIES</b>		<b>\$1,284,204</b>	<b>\$1,351,869</b>	<b>\$1,432,700</b>	<b>\$1,437,246</b>	<b>\$1,497,789</b>	<b>\$65,089</b>	<b>4.54%</b>

## Series 200 - BENEFITS

### HEALTH BENEFITS, SOCIAL SECURITY, AND MEDICARE

- 18) **Dental Insurance for Non-Certified Staff:** State plan through Cigna Dental Insurance which reflects a 3.0% over the 2025-2026 school year.
- 19) **Dental Insurance for Certified Staff:** State plan through Cigna Dental Insurance which reflects a 3.0% over the 2025-2026 school year.
- 20) **Health Insurance for Certified Staff:** CT Partnership Plan 2.0 through Anthem Insurance which reflects an 11.0% increase over the 2025-2026 school year. Per the agreement between the Canaan Board of Education and the Canaan Education Association, the board is responsible for paying 79.0% of the premium cost.
- 21) **Health Insurance for Non-Certified Staff:** CT Partnership Plan 2.0 through Anthem Insurance which reflects an 11.0% increase over the 2025-2026 school year. Per the agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO, the board is responsible for paying 81.5% of the premium cost for 12-month employees and 80% of the premium cost for all other eligible employees.
- 22) **Social Security:** The Board is responsible for paying the Social Security benefit for non-certified employees, substitutes and stipend positions at 6.2% of each base salary.
- 23) **Medicare:** The Board is responsible for paying the Medicare benefit for every employee at 1.45% of each base salary.

### PENSIONS

- 24) **Reimbursement for Graduate Credits:** Up to five (5) certified employees may receive 50-75% reimbursement for up to 6 graduate credits equivalent to the graduate credit tuition rate at Central Connecticut State University. We do not anticipate any staff members taking advantage of this reimbursement during the 2026-2027 fiscal year.
- 25) **Annuity - Principal:** Negotiated annuity between the Canaan Board of Education and Principal per principal's contract at 3% of base salary.
- 26) **Pension - Library Manager:** After one year of employment, the Board of Education shall contribute 3% of employee's base salary for all who elect to contribute 3% of salary, and the Board of Education shall contribute 7% of employee's base salary for all who elect to contribute 7% of salary per agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 27) **Pension - Paraprofessionals:** After one year of employment, the Board of Education shall contribute 3% of employee's base salary for all who elect to contribute 3% of salary, and the Board of Education shall contribute 7% of employee's base salary for all who elect to contribute 7% of salary per agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO. The 55.63% increase over the current fiscal year is due to one paraprofessional now being eligible for this benefit (second year employee).
- 28) **Pension - Nurse:** After one year of employment, the Board of Education shall contribute 3% of employee's base salary for all who elect to contribute 3% of salary, and the Board of Education shall contribute 7% of employee's base salary for all who elect to contribute 7% of salary per agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 29) **Pension - Office Administrator:** After one year of employment, the Board of Education shall contribute 3% of employee's base salary for all who elect to contribute 3% of salary, and the Board of Education shall contribute 7% of employee's base salary for all who elect to contribute 7% of salary per agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.
- 30) **Pension - Custodian:** After one year of employment, the Board of Education shall contribute 3% of employee's base salary for all who elect to contribute 3% of salary, and the Board of Education shall contribute 7% of employee's base salary for all who elect to contribute 7% of salary per agreement between the Canaan Board of Education and the Canaan School Employees Local 1303-343 of Council 4, AFSCME, AFL-CIO.

### INSURANCE

- 31) **Unemployment Compensation:** In partnership with the Town of Canaan, we anticipate no increase to the cost for unemployment compensation.
- 32) **Worker's Compensation Insurance:** In partnership with the Town of Canaan, we have estimated the cost for Worker's Compensation Insurance through CIRMA for our employees.
- 33) **Life Insurance** (contracted life insurance for all employees)

			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
	<b>SERIES 200</b>	<b>BENEFITS</b>							
18)	2102621	Non-Certified Dental	\$2,068	\$3,526	\$7,400	\$6,155	\$6,728	-\$672	-9.08%
19)	2101102	Certified Dental	\$13,745	\$11,407	\$12,679	\$12,019	\$9,514	-\$3,165	-24.97%
20)	2101101	Health Insurance Certified Staff	\$186,350	\$235,260	\$268,478	\$246,908	\$276,562	\$8,084	3.01%
21)	2102620	Health Insurance Non-Certified	\$52,971	\$74,205	\$104,599	\$123,431	\$129,354	\$24,755	23.67%
	<b>Subtotal:</b>	<b>Health Benefits</b>	<b>\$255,134</b>	<b>\$324,398</b>	<b>\$393,156</b>	<b>\$388,513</b>	<b>\$422,158</b>	<b>\$29,002</b>	<b>7.38%</b>
22)	2202100	Social Security Other	\$19,272	\$23,349	\$19,059	\$19,059	\$25,245	\$6,186	32.46%
	<b>Subtotal:</b>	<b>Social Security</b>	<b>\$19,272</b>	<b>\$23,349</b>	<b>\$19,059</b>	<b>\$19,059</b>	<b>\$25,245</b>	<b>\$6,186</b>	<b>32.46%</b>
23)	2211101	Medicare Certified & Non Cert Staff	\$17,856	\$18,625	\$18,572	\$18,572	\$21,704	\$3,132	16.87%
	<b>Subtotal:</b>	<b>Medicare</b>	<b>\$17,856</b>	<b>\$18,625</b>	<b>\$18,572</b>	<b>\$18,572</b>	<b>\$21,704</b>	<b>\$3,132</b>	<b>16.87%</b>
24)	2401101	Reimbursement Graduate Credits	\$8,677	\$10,922	\$14,615	\$0	\$0	-\$14,615	-100.00%
25)	2300000	Annuity - Principal	\$0	\$0	\$0	\$0	\$4,244	\$4,244	100.00%
26)	2302100	Pension - Library Manager	\$2,424	\$2,540	\$2,560	\$2,560	\$2,660	\$100	3.92%
27)	2302110	Pension - Paraprofessionals	\$962	\$985	\$2,010	\$1,046	\$3,128	\$1,118	55.63%
28)	2302120	Pension - Nurse	\$3,826	\$3,914	\$4,095	\$4,095	\$4,150	\$55	1.34%
29)	2302130	Pension - Office Administrator	\$4,359	\$4,653	\$4,812	\$4,812	\$4,981	\$168	3.50%
30)	2302140	Pension - Custodian	\$4,608	\$4,928	\$4,956	\$4,956	\$5,154	\$198	4.00%
	<b>Subtotal:</b>	<b>Pension/Annuities</b>	<b>\$24,856</b>	<b>\$27,941</b>	<b>\$33,048</b>	<b>\$17,469</b>	<b>\$24,316</b>	<b>-\$8,732</b>	<b>-26.42%</b>
31)	2502310	Unemployment Insurance	\$0	\$0	\$500	\$0	\$500	\$0	0.00%
32)	2602310	Workers' Comp Insurance	\$5,660	\$5,660	\$6,898	\$5,660	\$5,680	-\$1,218	-17.66%
33)	2701100	Life Insurance	\$1,722	\$1,968	\$3,049	\$1,872	\$3,036	-\$13	-0.43%
	<b>Subtotal:</b>	<b>Insurance</b>	<b>\$7,382</b>	<b>\$7,628</b>	<b>\$10,447</b>	<b>\$7,532</b>	<b>\$9,216</b>	<b>-\$1,231</b>	<b>-11.78%</b>
	<b>TOTAL 200 SERIES</b>		<b>\$324,500</b>	<b>\$401,942</b>	<b>\$474,282</b>	<b>\$451,145</b>	<b>\$502,639</b>	<b>\$28,357</b>	<b>5.98%</b>

## Series 300 - EDUCATIONAL SERVICES

### EDUCATIONAL SERVICES

- 34) **Food Services Expenses** (school lunch program in partnership with HVRHS through EdAdvance, including consultation for state reviews, and funds to cover unpaid lunch balances at the end of school year)
- 35) **Student Activities** (funding for educational opportunities and activities, including Positive Behavior Interventions and Supports (PBIS), Social and Emotional Learning (SEL) supports, items needed to promote culture and climate, Veterans Day celebration, Read Aloud Day, Thanksgiving celebration, author visit, community visits and field day): The increase in this line item is a result of surveying our staff and school community on activities that will further enrich our students' educational experience.
- 36) **Inservice Learning** (school or regional professional learning including conferences, workshops, and presenters to support curriculum and to comply with regional, state, and federal initiatives): The decrease in this line item is a result of moving professional development experiences to grant funds.
- 37) **Middle School Sports & Activities** (funding for transportation, uniforms, equipment, coaches, and officials): The 50.28% increase over the current fiscal year is due to an analysis of middle school sports and activities' expenditures across past years.
- 38) **LHK Yearbook**: The Canaan Board of Education has agreed to pay the 50% deposit; students fundraise for the remaining balance.
- 39) **Outdoor Education** (funds support the 6th & 7th Grade overnight experience to Nature's Classroom, on alternating years, and grades K-8 Outdoor Education programs.
- 40) **Assembly Programs** (funds to bring cultural programs to students; FOLKS supplements funding when possible)
- 41) **Staff Development** (learning opportunities for employees that are aligned to district initiatives or in compliance with state and federal initiatives and are provided outside of the region): The decrease in this line item is a result of moving professional development experiences to grant funds.

### PROFESSIONAL & TECHNICAL SERVICES

- 42) **Telecommunications/Internet** (contracted cost for internet service): We anticipate receiving a grant to offset this projected cost, resulting in a potential savings.
- 43) **Environmental Testing Services** (testing for radon, asbestos, etc.)
- 44) **Professional Services** (fee for regional medical director, legal services, etc.)
- 45) **Technical Support Services** (contracted cost for desktop and network technology support, licenses, switches and firewall)

## Series 400 - PROPERTY SERVICES

- 46) **Water** (metered water usage annually)
- 47) **Copier/Lease** (basic leasing and service contract plus usage)
- 48) **Lawn Care** (contract for lawn mowing, mulching, and maintenance of beds)
- 49) **Equipment Maintenance** (nursing equipment, water softener, art equipment, musical instruments, fire extinguishers)
- 50) **Septic Tank Maintenance** (yearly service on two tanks): The increased percentage is a result of a quote from Certified Sewer Service.
- 51) **Facility Maintenance** (upkeep and repairs to heating, plumbing, and safety systems)
- 52) **Building Improvements** (long-term and planned maintenance projects, painting, carpeting, flooring)

			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
	<b>SERIES 300</b>	<b>EDUCATIONAL SERVICES</b>							
34)	3222211	Food Service Expenses	\$0	\$0	\$7,500	\$7,500	\$7,550	\$50	0.67%
35)	3211001	Student Activities	\$0	\$3,700	\$2,500	\$3,000	\$6,831	\$4,331	173.24%
36)	3222283	Inservice Learning	\$5,775	\$9,528	\$15,000	\$7,500	\$5,075	-\$9,925	-66.17%
37)	3231005	Middle School Sports & Activities	\$11,278	\$12,914	\$9,907	\$14,000	\$14,888	\$4,981	50.28%
38)	3051100	LHK Yearbook	\$2,647	\$972	\$1,000	\$1,068	\$1,163	\$163	16.33%
39)	3211102	Outdoor Education	\$8,427	\$4,901	\$6,860	\$6,860	\$10,000	\$3,140	45.77%
40)	3211103	Assembly Programs	\$4,539	\$2,711	\$2,500	\$2,500	\$2,500	\$0	0.00%
41)	3221100	Staff Development	\$3,777	\$3,619	\$6,457	\$1,500	\$2,595	-\$3,862	-59.81%
	<b>Subtotal:</b>	<b>Educational Services</b>	<b>\$36,443</b>	<b>\$38,345</b>	<b>\$51,724</b>	<b>\$43,928</b>	<b>\$50,602</b>	<b>-\$1,122</b>	<b>-2.17%</b>
42)	3402210	Telecommunications/Internet	\$451	\$6,403	\$1,659	\$833	\$5,355	\$3,696	222.78%
43)	3092620	Environmental Testing Services	\$500	\$0	\$1,000	\$350	\$350	-\$650	-65.00%
44)	3222210	Professional Services	\$8,044	\$8,383	\$8,000	\$28,000	\$6,286	-\$1,714	-21.43%
45)	3402211	Technical Support Services	\$17,641	\$23,319	\$21,261	\$21,261	\$25,420	\$4,159	19.56%
	<b>Subtotal:</b>	<b>Professional &amp; Tech. Services</b>	<b>\$26,636</b>	<b>\$38,105</b>	<b>\$31,920</b>	<b>\$50,444</b>	<b>\$37,411</b>	<b>\$5,491</b>	<b>17.20%</b>
	<b>TOTAL 300 SERIES</b>		<b>\$63,079</b>	<b>\$76,450</b>	<b>\$83,644</b>	<b>\$94,372</b>	<b>\$88,013</b>	<b>\$4,369</b>	<b>5.22%</b>
	<b>SERIES 400</b>	<b>PROPERTY SERVICES</b>							
46)	4112620	Water	\$2,444	\$2,281	\$2,400	\$2,063	\$2,520	\$120	5.01%
	<b>Subtotal:</b>	<b>Utilities</b>	<b>\$2,444</b>	<b>\$2,281</b>	<b>\$2,400</b>	<b>\$2,063</b>	<b>\$2,520</b>	<b>\$120</b>	<b>5.01%</b>
47)	4302400	Copier/Lease	\$5,185	\$4,669	\$5,000	\$4,559	\$4,960	-\$40	-0.80%
48)	4242630	Lawn Care	\$5,600	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
49)	4302620	Equipment Maintenance	\$3,280	\$4,936	\$3,500	\$3,500	\$3,751	\$251	7.18%
50)	4302610	Septic Tank Maintenance	\$0	\$1,780	\$1,000	\$1,000	\$1,820	\$820	82.00%
51)	4302640	Facility Maintenance	\$30,578	\$20,721	\$16,000	\$20,000	\$17,739	\$1,739	10.87%
52)	4302630	Building Improvements	\$32,558	\$11,028	\$10,000	\$8,000	\$10,000	\$0	0.00%
	<b>Subtotal:</b>	<b>Maintenance Services</b>	<b>\$77,201</b>	<b>\$49,133</b>	<b>\$41,500</b>	<b>\$43,059</b>	<b>\$44,270</b>	<b>\$2,770</b>	<b>6.68%</b>
	<b>TOTAL 400 SERIES</b>		<b>\$79,645</b>	<b>\$51,414</b>	<b>\$43,900</b>	<b>\$45,122</b>	<b>\$46,790</b>	<b>\$2,890</b>	<b>6.58%</b>

## Series 500 - PURCHASED SERVICES

- 53) **Daily Transportation** (regional transportation contract with All-Star Transportation): The estimated dollar amount is a result of an increase of 6% per contract year for our school's two school buses.
- 54) **Field Trips** (program fees and field trip transportation): All-Star Transportation contract is up 6% over the current contract year.
- 55) **Physicals** - Students (state mandated student eye and ear testing equipment).
- 56) **Cyber Insurance** (estimated cost for cyber insurance): The decrease is a result of estimated costs for the 2026-2027 school year.
- 57) **Property/Liability Insurance** (estimated cost for property/liability insurance)
- 58) **Student Insurance** (protection coverage for 7th & 8th Graders playing middle school sports): The decrease is a result of estimated costs for the 2026-2027 school year.
- 59) **Telephone** (monthly charges for telephone lines, fax machine and principal's cell phone): The increase in this line item supports the addition of a cell phone for the principal for the purpose of conducting business outside of school hours.
- 60) **Postage** (costs for mailings, returns, and postage fees)
- 61) **Printing & Advertising** (flyers, diplomas, digital marketing): The increase is a result of needing to update the Lee H. Kellogg promotional video with the new principal.
- 62) **Summer School** (expenses for regional staffing and instructional supplies): The dramatic increase in Summer School expenses is due to the expiration of the ARPA grant; as a result, our region's schools are now responsible for the full cost of summer school at \$311.81 per student.
- 63) **Travel - Staff** (mileage reimbursement at IRS rate and travel expenses for staff's attendance at conferences, workshops, and meetings)
- 64) **Travel - Principal** (mileage reimbursement at IRS rate and travel expenses for principal's attendance at conferences, workshops, and meetings): The decrease in funding for the principal's travel to conferences and workshops over the current fiscal year's budget is a result of moving the requested amount to grant funding.

			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
	<b>SERIES 500</b>	<b>PURCHASED SERVICES</b>							
53)	5102700	Daily Transportation	\$133,550	\$144,533	\$156,100	\$156,100	\$165,467	\$9,367	6.00%
54)	5102710	Field Trips	\$7,016	\$7,299	\$6,634	\$4,593	\$7,032	\$398	6.00%
	<b>Subtotal:</b>	<b>Transportation Services</b>	<b>\$140,566</b>	<b>\$151,832</b>	<b>\$162,734</b>	<b>\$160,693</b>	<b>\$172,499</b>	<b>\$9,765</b>	<b>6.00%</b>
55)	5213200	Physicals - Students	\$0	\$0	\$150	\$0	\$150	\$0	0.00%
56)	5222620	Cyber Insurance	\$7,150	\$6,969	\$9,270	\$6,793	\$7,000	-\$2,270	-24.49%
57)	5202620	Property/Liability Insurance	\$16,454	\$16,381	\$18,437	\$16,381	\$16,872	-\$1,565	-8.49%
58)	5212620	Student Insurance	\$143	\$136	\$250	\$134	\$150	-\$100	-40.00%
	<b>Subtotal:</b>	<b>Insurance</b>	<b>\$23,747</b>	<b>\$23,486</b>	<b>\$28,107</b>	<b>\$23,308</b>	<b>\$24,172</b>	<b>-\$3,935</b>	<b>-14.00%</b>
59)	5312410	Telephone	\$4,123	\$4,435	\$4,200	\$4,569	\$5,626	\$1,426	33.94%
60)	5302410	Postage	\$670	\$1,267	\$1,400	\$1,400	\$1,400	\$0	0.00%
61)	5502540	Printing & Advertising	\$0	\$442	\$500	\$668	\$1,150	\$650	130.00%
	<b>Subtotal:</b>	<b>Communication</b>	<b>\$4,793</b>	<b>\$6,145</b>	<b>\$6,100</b>	<b>\$6,637</b>	<b>\$8,176</b>	<b>\$2,076</b>	<b>34.03%</b>
62)	5601401	Summer School	\$2,316	\$4,185	\$3,336	\$542	\$5,924	\$2,588	77.59%
	<b>Subtotal:</b>	<b>Tuitions</b>	<b>\$2,316</b>	<b>\$4,185</b>	<b>\$3,336</b>	<b>\$542</b>	<b>\$5,924</b>	<b>\$2,588</b>	<b>77.59%</b>
63)	5801101	Travel - Staff	\$1,570	\$1,199	\$1,200	\$1,210	\$1,112	-\$88	-7.34%
64)	5801102	Travel - Principal	\$379	\$939	\$800	\$800	\$146	-\$654	-81.75%
	<b>Subtotal:</b>	<b>Travel</b>	<b>\$1,949</b>	<b>\$2,137</b>	<b>\$2,000</b>	<b>\$2,010</b>	<b>\$1,258</b>	<b>-\$742</b>	<b>-37.11%</b>
	<b>TOTAL 500 SERIES</b>		<b>\$173,371</b>	<b>\$187,785</b>	<b>\$202,277</b>	<b>\$193,190</b>	<b>\$212,029</b>	<b>\$9,752</b>	<b>4.82%</b>

## Series 600 - SUPPLIES

- 65) **Professional Publications** (resources purchased for professional learning): The dollar amount requested is for the acquisition of professional texts to support teachers' continuous professional learning and growth.
- 66) **Graduation/Awards/PBIS** (expenses for awards and graduation ceremonies): The estimated dollar amount is based on projected costs based on the size of next year's graduating class (Note: There are currently two graduating students; whereas in the 2026-2027 school year, there will be approximately 10 graduating students).
- 67) **Accounting Services/Supplies** (envelopes, checks, folders, hanging files, and QuickBooks software licensing): The estimated dollar amount is based on current inventory and projected needs.
- 68) **Student Testing Services** (aimswebPlus, SBA, NGSS): The requested amount is based on negotiated contractual costs through Region One.
- 69) **Science Supplies** (equipment and consumable supplies to support the science and STEAM program, including lab supplies): The estimated dollar amount is based on current inventory and projected needs.
- 70) **Athletic Supplies** (equipment and consumable supplies to support the physical education/health program): The estimated dollar amount is based on current inventory and projected needs.
- 71) **Music Supplies** (equipment and consumable supplies to support the music program, including new instruments, music, lesson books): The estimated dollar amount is based on current inventory and projected needs.
- 72) **Art Supplies** (consumable supplies to support the art program): The estimated dollar amount is based on current inventory and projected needs.
- 73) **Library Software** (library inventory management software): The requested amount is based on negotiated contractual costs through Region One.
- 74) **Board of Education Office Supplies** (supplies needed to support the business of the Board of Education): The estimated dollar amount is based on current inventory and projected needs.
- 75) **Nurse's Supplies** (supplies needed for illness, injury and wellness): The estimated dollar amount is based on current inventory and projected needs.
- 76) **Office Supplies** (supplies used by the office, including file folders, envelopes, labels): The estimated dollar amount is based on current inventory and projected needs.
- 77) **Instructional Supplies** (consumable supplies used by teachers to support instruction; paper, toner): The estimated dollar amount is based on current inventory and projected needs.
- 78) **Technology Applications/Software** (network, administrative, student data, mandated regional applications, student instructional applications): The requested amount is based on negotiated contractual costs through Region One.
- 79) **Library Supplies** (Barcodes, book covers, inventory labels, and repair supplies): The estimated dollar amount is based on current inventory and projected needs.
- 80) **Technology Supplies** (Headphones, USB drives, projector bulbs, mice, adapters): The estimated dollar amount is based on current inventory and projected needs.
- 81) **Custodial Supplies** (consumable cleaning and maintenance products and supplies): The estimated dollar amount is based on current inventory and projected needs.

## ENERGY

- 82) **Electricity**: The projected cost is based on estimated usage.
- 83) **Propane Gas**: The estimated consumption of **8,000 gallons of propane gas** per contract is quoted at **\$1.599 per gallon** (up from \$1.51 per gallon for the current fiscal year).
- 84) **Fuel-Oil**: The estimated consumption of **3,200 gallons of oil** per contract is quoted at **\$2.7400 per gallon**.
- 85) **Fuel-Diesel**: The estimated consumption of **3,800 gallons of diesel** per contract is quoted at **\$2.7900 per gallon**.
- 86) **Textbooks** (print and digital textbooks for core academic subjects): This percent increase in this line item supports the acquisition of texts for our updated English Language Arts curriculum in Grades 7 and 8.
- 87) **Library Periodicals** (print and digital subscriptions): This line item includes our annual subscription to the Lakeville Journal and the Waterbury Republican-American
- 88) **Library Books** (books purchased for the library to keep resources current): This line item includes the purchase of this year's award winners (i.e., Caldecott Medal, Newbery Medal) so our students have access to the most contemporary and popular literature.

Line	Number	Account Description	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	Amount	Percentage
	<b>SERIES 600</b>	<b>SUPPLIES</b>							
65)	4012400	Professional Publications	\$75	\$0	\$250	\$404	\$691	\$441	176.38%
66)	6122410	Graduation/Awards/PBIS	\$2,291	\$1,755	\$1,700	\$1,200	\$2,217	\$517	30.40%
67)	6102310	Accounting Services/Supplies	\$2,399	\$3,540	\$2,000	\$3,540	\$3,540	\$1,540	77.02%
68)	6101105	Student Testing Services	\$89	\$109	\$500	\$152	\$671	\$171	34.30%
69)	6101106	Science Supplies	\$2,106	\$2,592	\$3,000	\$1,700	\$1,414	-\$1,586	-52.87%
70)	6101104	Athletic Supplies	\$1,687	\$1,263	\$1,350	\$1,000	\$1,000	-\$350	-25.93%
71)	6101103	Music Supplies	\$4,678	\$1,504	\$1,350	\$1,000	\$1,351	\$1	0.07%
72)	6101102	Art Supplies	\$3,399	\$1,327	\$1,350	\$1,000	\$1,517	\$167	12.35%
73)	6102223	Library Software	\$2,296	\$2,447	\$2,100	\$2,100	\$2,761	\$661	31.49%
74)	6101100	Board of Ed Office Supplies	\$420	\$100	\$250	\$192	\$250	\$0	0.00%
75)	6102134	Nurse's Supplies	\$2,282	\$1,499	\$1,500	\$1,500	\$1,034	-\$466	-31.06%
76)	6102410	Office Supplies	\$1,341	\$823	\$800	\$800	\$915	\$115	14.41%
77)	6101101	Instructional Supplies	\$26,726	\$16,048	\$15,000	\$10,000	\$14,272	-\$728	-4.85%
78)	6102224	Technology Apps/Software	\$22,495	\$21,524	\$25,897	\$25,897	\$21,530	-\$4,367	-16.86%
79)	6412223	Library Supplies	\$6,536	\$1,541	\$850	\$500	\$310	-\$540	-63.50%
80)	6102225	Technology Supplies	\$655	\$975	\$950	\$271	\$1,650	\$700	73.68%
81)	6132620	Custodial Supplies	\$13,994	\$13,334	\$13,000	\$10,500	\$10,541	-\$2,459	-18.91%
	<b>Subtotal:</b>	<b>Supplies</b>	<b>\$93,469</b>	<b>\$70,380</b>	<b>\$71,847</b>	<b>\$61,756</b>	<b>\$65,665</b>	<b>-\$6,181</b>	<b>-8.60%</b>
82)	6222620	Electricity	\$14,079	\$18,754	\$21,800	\$20,673	\$17,724	-\$4,076	-18.70%
83)	6242622	Propane Gas	\$10,519	\$10,957	\$10,000	\$12,855	\$12,792	\$2,792	27.92%
84)	6242620	Fuel-Oil	\$13,901	\$10,389	\$8,664	\$8,693	\$8,791	\$127	1.47%
85)	6242621	Fuel-Diesel	\$11,242	\$10,040	\$10,545	\$10,572	\$10,622	\$77	0.73%
	<b>Subtotal:</b>	<b>Energy</b>	<b>\$49,741</b>	<b>\$50,140</b>	<b>\$51,009</b>	<b>\$52,793</b>	<b>\$49,929</b>	<b>-\$1,080</b>	<b>-2.12%</b>
86)	6401101	Textbooks/Hard&Digital	\$40,494	\$16,455	\$12,196	\$13,020	\$10,573	-\$1,623	-13.31%
87)	6412222	Library Periodicals	\$0	\$0	\$0	\$0	\$303	\$303	100.00%
88)	6402222	Library Books	\$1,226	\$1,182	\$2,700	\$2,500	\$467	-\$2,233	-82.70%
	<b>Subtotal:</b>	<b>Text Books</b>	<b>\$41,720</b>	<b>\$17,637</b>	<b>\$14,896</b>	<b>\$15,520</b>	<b>\$11,343</b>	<b>-\$3,553</b>	<b>-23.85%</b>
	<b>TOTAL 600 SERIES</b>		<b>\$184,930</b>	<b>\$138,158</b>	<b>\$137,752</b>	<b>\$130,069</b>	<b>\$126,937</b>	<b>-\$10,814</b>	<b>-7.85%</b>

## **Series 700 - PROPERTY EQUIPMENT**

89) **Technology Hardware** (laptops, Chromebooks, SmartBoards, miscellaneous hardware)

90) **Non-Instructional Equipment** (desks, chairs, stools, book cases, shelves): A major driver in the percent increase for this line item comes from the request for new, age-appropriate furniture in our Kindergarten classroom.

91) **Instructional Equipment** (easels, flip boards, maps)

## **Series 800 - DUES AND FEES**

92) **EdAdvance** (contracted fee for consultation through our local Regional Educational Service Center (RESC), EdAdvance in Litchfield, CT)

93) **Dues and Fees** (annual membership fees for professional organizations like CAFE, CAS, ASCD, Learning Forward)

## **Series 900 - CAPITAL**

94) **Capital - Technology**: This line has been zeroed out, and it will remain as a zero line item for three (3) years through the 2026 - 2027 budget.

95) **Capital - Building**: This line has been zeroed out, and it will remain as a zero line item for three (3) years through the 2026 - 2027 budget.

## **Series 950 - REGIONAL (separate from LHK Budget)**

96) **High School Tuition**: This amount is provided to us by the Region One Central Office team; it is not part of the LHK budget proposed by the Canaan Board of Education. The community will vote on this budget in an upcoming referendum.

97) **Pupil Services**: This amount is provided to us by the Region One Central Office team; it is not part of the LHK budget proposed by the Canaan Board of Education. The community will vote on this budget in an upcoming referendum.

98) **Administrative Services/RSSC**: This amount is provided to us by the Region One Central Office team; it is not part of the LHK budget proposed by the Canaan Board of Education. The community will vote on this budget in an upcoming referendum.

			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
	<b>SERIES 700</b>	<b>PROPERTY EQUIPMENT</b>							
89)	5902540	Technology Hardware	\$48,021	\$19,324	\$7,890	\$13,000	\$6,965	-\$925	-11.73%
90)	7302520	Non-Instructional Equipment	\$12,807	\$4,580	\$1,500	\$1,847	\$6,922	\$5,422	361.44%
91)	7301101	Instructional Equipment	\$15,774	\$2,457	\$4,500	\$2,000	\$803	-\$3,697	-82.16%
	<b>Subtotal:</b>	<b>Equipment</b>	<b>\$76,602</b>	<b>\$26,361</b>	<b>\$13,890</b>	<b>\$16,847</b>	<b>\$14,689</b>	<b>\$799</b>	<b>5.75%</b>
	<b>TOTAL 700 SERIES</b>		<b>\$76,602</b>	<b>\$26,361</b>	<b>\$13,890</b>	<b>\$16,847</b>	<b>\$14,689</b>	<b>\$799</b>	<b>5.75%</b>
	<b>SERIES 800</b>	<b>DUES AND FEES</b>							
92)	2082213	EdAdvance	\$308	\$304	\$320	\$310	\$320	\$0	0.00%
93)	1012310	Dues and Fees	\$1,195	\$1,243	\$1,500	\$884	\$1,509	\$9	0.59%
	<b>TOTAL 800 SERIES</b>		<b>\$1,503</b>	<b>\$1,547</b>	<b>\$1,820</b>	<b>\$1,194</b>	<b>\$1,829</b>	<b>\$9</b>	<b>0.49%</b>
	<b>SERIES 900</b>	<b>CAPITAL EXPENSES</b>							
94)	15200	Capital Technology Transfer	\$10,000	\$0	\$0	\$0	\$0	\$0	0.00%
95)	5200	Capital Building Transfer	\$19,999	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>TOTAL 900 SERIES</b>		<b>\$29,999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
		<b>TOTAL LHK BUDGET</b>	<b>\$2,217,833</b>	<b>\$2,235,526</b>	<b>\$2,390,265</b>	<b>\$2,369,185</b>	<b>\$2,490,716</b>	<b>\$100,451</b>	<b>4.20%</b>
	<b>SERIES 950</b>	<b>REGION ONE TUITION ASSESSMENTS</b>							
96)	6101100	High School Tuition	\$870,447	\$872,736	\$1,023,337	\$1,023,337	\$1,110,730	\$87,393	8.54%
97)	6101200	Pupil Services	\$380,886	\$421,557	\$400,964	\$400,964	\$497,695	\$96,731	24.12%
98)	6102321	Administrative Services / RSSC	\$119,346	\$122,970	\$119,384	\$119,384	\$144,164	\$24,780	20.76%
	<b>TOTAL 950 SERIES</b>		<b>\$1,370,679</b>	<b>\$1,417,263</b>	<b>\$1,543,685</b>	<b>\$1,543,685</b>	<b>\$1,752,589</b>	<b>\$208,904</b>	<b>13.53%</b>
			<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2025-2026</b>	<b>2026-2027</b>		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
		<b>TOTAL LHK BUDGET</b>	<b>\$2,217,833</b>	<b>\$2,235,526</b>	<b>\$2,390,265</b>	<b>\$2,369,185</b>	<b>\$2,490,716</b>	<b>\$100,451</b>	<b>4.20%</b>
		<b>TOTAL REGIONAL BUDGET</b>	<b>\$1,370,679</b>	<b>\$1,417,263</b>	<b>\$1,543,685</b>	<b>\$1,543,685</b>	<b>\$1,752,589</b>	<b>\$208,904</b>	<b>13.53%</b>
		<b>GROSS TOTAL BUDGET</b>	<b>\$3,588,512</b>	<b>\$3,652,789</b>	<b>\$3,933,950</b>	<b>\$3,912,870</b>	<b>\$4,243,305</b>	<b>\$309,355</b>	<b>7.86%</b>