

**Town of Canaan
Board of Finance
Public Hearing
Friday, May 8, 2026 – 7:00 PM
Emergency Services Center, 188 RT 7 S, Falls Village, CT 06031
In-Person and via Zoom**

Attendance

Members Present

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

Via Zoom: Amy Wynn

Absent: Karl Munson

Alternate Members Present

In Person:

Via Zoom:

Absent:

Others Present

Representing the BOE, Chair Pat Mechare; Representing the Municipality First Selectman David Barger; Selectman Judy Jacobs and Christopher Kinsella; Treasurer Michelle Hansen; approximately 40 public attendees.

1. Call to Order

Chairman Betti called the meeting to order at 7:00:00 PM.

2. Seating of Alternates-None

Chair Betti explained the purpose of the hearing:

- Presentation of the **Board of Education** and **Municipal** proposed spending plans
- Public questions and comments
- One speaker at a time; Zoom participants to use chat to be recognized

3) Presentation – Board of Education (BOE) Proposed Spending Plan FY 2026–2027

Overview of BOE Presentation

BOE Chair **Pat Mechare** presented the proposed **\$2,303,591** Kellogg School budget (local portion) and reviewed the Region 1 assessment, which is already approved by referendum and

not subject to town vote. The combined education increase is **2.81%** after reductions requested by the BOF.

Mechare walked through major budget series (100–900), emphasizing negotiated salaries, benefits, purchased services, transportation, supplies, and capital transfers. She noted ongoing roof-replacement planning and careful use of grants to offset textbook and curriculum costs.

BOE – Key Questions & Answers

Regional vs. Local Budget

Q: What portion is actually under town control?

A: Only the **Kellogg School** budget. Region 1 costs are “already baked in” by referendum.

Library Books & Textbooks Reduction

Q: Why did textbook/library lines drop so sharply?

A: A **state grant** covers new ELA/math/Spanish and Science of Reading materials this year. Library books remain in good condition due to strong student care and librarian oversight.

Outdoor Education Program

Q: Why maintain funding?

A: Long-standing program founded by Brookie Kelsey; provides alternating-year Nature’s Classroom trips and K–8 outdoor education. Highly valued and historically low-cost.

Daily Transportation (6% increase)

Q: When was this rate set, and could fuel increases affect it?

A: The bus company provides an **annual contracted rate**; renegotiated every 2–3 years. Fuel fluctuations are absorbed within the contract.

Pre-K / Early Kindergarten Program

Q: Why was the proposed early-K program removed?

A: Only **two families** expressed interest, and both children ultimately qualified for regular kindergarten. Program remains **on the table for future years**. Multiple residents urged stronger outreach to families.

BOE Surplus & 2% Retention

Q: What happens to unexpended funds?

A: Under state statute, BOE may retain **up to 2% of total budget** in a BOE-controlled capital reserve. Remaining unexpended funds return to the town. Last year’s retained amount was roughly **\$30,000**.

Capital Building Account

Q: How much is in the Kellogg capital account?

A: Funds are held by the town; withdrawals require **Town Meeting approval**. Amount is visible in monthly financials. BOE also maintains its own separate 2% reserve.

Secretary Position – 12 Months

Q: Why is the school secretary now full-year?

A: State reporting, technology coordination, ordering, and compliance require year-round work. The secretary also serves as **tech coordinator**.

Staffing Levels

Q: Do all staff need to be full-time?

A: No. Several positions are part-time. Librarian is non-certified, reducing cost.

Carpet/Floor Replacement

Q: Why were floors replaced, and from which line?

A: Determined by custodial staff and business manager based on condition. Funded within the budget; exact line to be confirmed by reviewing fall financials.

Accountability Index (78.7%)

Q: Is this score good?

A: Yes. Kellogg is in the **second-highest performance tier** statewide and trending upward.

Chair invited follow-up questions outside the meeting for detailed items.

4) Presentation – Municipal Spending Plan FY 2026–2027

Overview of Municipal Presentation

First Selectman **Dave Barger** presented the proposed municipal budget, reflecting a **5.52%** increase before debt service offsets (net 5.06%). All town employees received a **2.5% cost-of-living adjustment**, with the **First Selectman and Selectmen declining any increase**.

First Selectman highlighted:

- Addition of the **town bus** (donated).
- Fuel oil increases.

- Higher legal expenses.
 - Registrar of Voters increases due to **early voting mandates**.
 - Health insurance increases due to one employee shifting to a **family plan**.
 - Reductions in non-recurring capital contributions to meet BOF reduction targets.
-

Municipal – Key Questions & Answers

Garden Maintenance Cut to \$0

Q: Who will maintain town gardens?

A: Work will be funded this year through the **Richard H. Stone bequest** designated for the town center/green. Future years may require reinstating town funding.

Health Insurance Increase (~\$70,000)

Q: Why is the increase so large?

A:

- One employee moved from single to **family coverage** (~\$19,000).
- 11.6% premium increase applies differently depending on plan type.
- One employee's insurance was added mid-year and now appears fully in the budget.

Equity of Offering Family Coverage

Q: Is it equitable/legal to offer family coverage to one employee but not others?

A: Residents raised concerns about fairness, consistency, and potential legal exposure.

A: Selectmen stated they are consulting **town counsel** and reviewing employee handbook/ordinances. No final policy yet.

Town Clerk Assistant

Q: Does Falls Village need an assistant town clerk?

A: Yes. Coverage is required for vacations, illness, and statutory duties.

Recreation Director vs. Pool Director

Q: Can these be one job?

A: No. Recreation Director runs year-round programming; Pool/Waterfront Director manages pool operations and staffing.

Non-Recurring Capital Reductions

Q: Why reduce capital contributions?

A: To meet BOF-requested reductions (~\$50,000). Selectmen noted this is painful and not sustainable long-term.

Road Paving Shortfall

Q: Why can the town no longer pave 1 mile per year?

A: Costs have risen; the long-standing paving allocation now covers only **0.6 miles**.

Revenue Problem

Q: What is being done about the town's structural revenue gap?

A: Selectmen will form a **Blue Ribbon Revenue Committee** in June to evaluate recurring revenue options. Residents urged hiring an **independent financial consultant**.

Food Scrap Collection

Q: If funded, will the town promote it?

A: Yes. Participation is essential to reduce tipping fees and align with the new **Northwest Regional Refuse Authority**.

General Fund & Reserves

Q: Are we underfunding reserves?

A: Some residents warned against reducing capital reserves. Others noted inflation and revenue stagnation require temporary adjustments. Selectmen stated that sale of **35 Railroad Street** may be used to replenish capital accounts.

5) Adjournment

Downs moved to adjourn at 9:01 p.m.; seconded by Deeg; motion passed unanimously.

Attachments: Municipal Projected Revenue Worksheet

BOE Adjusted Proposed Spending Plan 2026-27; Proposed Budget
Reductions

Respectfully submitted,
Patti Fife, Recording Secretary

Projected Revenue Worksheet - FY 26-27

5240-933	Elderly Relief	\$2,000.00	\$2,000.00	\$2,064.48	\$2,064.00	\$2,000.00	\$0.00
5290-934	All Other State	\$46,000.00	\$46,000.00	\$62,939.52	\$67,000.00	\$46,000.00	\$0.00
5291-935	Tel Access Line Tax	\$8,000.00	\$8,000.00	\$10,856.01	\$10,856.00	\$10,000.00	\$2,000.00
5292-936	Local Capital Improv(LOCIP)	\$27,628.00	\$27,628.00	\$0.00	\$27,628.00	\$27,513.00	-\$115.00
5410-937	Education Cost Sharing	\$125,752.00	\$125,752.00	\$125,752.00	\$125,752.00	\$125,752.00	\$0.00
5420-938	Pupil Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Supplemental Education Aid					\$5,030.00	\$5,030.00
	Supplemental Pequot-Mohegan					\$29,770.00	\$29,770.00
	Property Taxes	\$5,454,805.00	\$5,454,805.00	\$5,441,861.95	\$5,494,805.00	\$5,498,675.00	
	State & Local Revenues	\$682,971.00	\$682,971.00	\$657,113.24	\$730,057.00	\$725,434.00	
	Total Revenue	\$6,137,776.00	\$6,137,776.00	\$6,098,975.19	\$6,224,862.00	\$6,224,109.00	
1400-954	Add. Approp. From Gen Fund	\$219,000.00	\$221,095.00		\$134,009.50		
	Total	\$6,356,776.00	\$6,358,871.00	\$6,098,975.19	\$6,358,871.50	\$6,224,109.00	

*** one mil = \$245,039

Mill rate set at 22.44 on 6/7/2025

Grand list for 2025 = 245,039,239 one mil=245,039

****amount sent to town meeting on 6/7 taken out of revenue projection due to unknown appropriation

CANAAN BOARD OF EDUCATION

Adjusted Proposed Spending Plan 2026 - 2027

Lee H. Kellogg School



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

Mission Statement

Learning is active. Learning is challenging. Learning is meaningful. Learning is collaborative and social. Learning is kind and compassionate. Learning is shared and communicated. Learning is more than academic. At Kellogg, we know we can!

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 to the Canaan/Falls Village Board of Finance for the 2026 - 2027 school year was \$2,490,716. This was a 4.20% increase from the 2025 - 2026 school year.

At its April 27, 2026 meeting, the Board of Finance made the recommendation to the Board of Education to reduce its budget by \$50,000. On May 6, 2026, the Canaan/Falls Village Board of Finance accepted the Board of Education's adjusted proposed spending plan of **\$2,449,328**, or **2.47%** over the current fiscal year. This plan maintains the school's current level of programming while meeting contractual obligations and the rising costs of utilities and supplies.

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 3.82%, and the percentage increase for classified staff is 1.69%. This includes the addition of 0.1 FTE to the current 0.5 PE/Health teacher position.

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%, 24.98% for Social Security, and 15.48% 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 0.8%.

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 4.04% 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 14.38% 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 *decrease* of 51.23%.

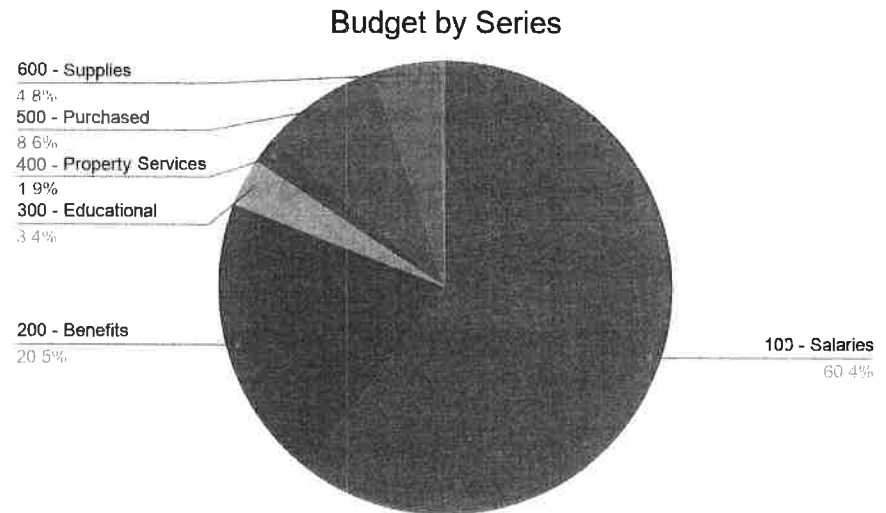
Series 800 - Dues and Fees: This series includes funds to support annual professional memberships at a percent increase of 0.49%.

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, went to a referendum vote for citizens in the six towns the region serves. The town's portion for the upcoming school year 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.

The following table and chart show the breakdown of how each series contributes to the total budget:

Series	2026-2027 Proposed Amount	Proposed Increase/Decrease from 2025-2026 Budget
100 - Salaries	\$1,480,275	3.32%
200 - Benefits	\$500,957	5.62%
300 - Educational Services	\$84,317	0.80%
400 - Property Services	\$46,790	6.58%
500 - Purchased Services	\$210,440	4.04%
600 - Supplies	\$117,946	-14.38%
700 - Property Equipment	\$6,774	-51.23%
800 - Dues and Fees	\$1,829	0.49%
900 - Capital	\$0	0.00%
	\$2,449,328	2.47%



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 **\$127,967**, which is an increase of \$2,215 over the current fiscal year as a result of recent state legislation. 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:

	LHK Budget	
<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	\$2,449,328	2.47%

Boards of Education's Proposals to Boards of Finance

<i>District</i>	<i>Proposed Increase for 26-27</i>
Canaan (Falls Village)	4.20% (currently adjusted to 2.47%)
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
				72	84 without EK 90 with EK

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	11.1
Non-Certified Staff	7.3	7.3
Total FTEs	19.3	19.4

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 administrative cost to manage grant funds.
- 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
	SERIES 100	SALARIES							
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	\$76,440	\$2,690	3.65%
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	\$880,759	\$42,686	5.09%
6)	1112410	Principal's Salary	\$135,000	\$147,500	\$151,925	\$140,591	\$141,450	-\$10,475	-6.89%
	Subtotal:	Certified Staff	\$992,277	\$1,029,766	\$1,095,498	\$1,104,689	\$1,137,383	\$41,885	3.82%
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	\$0	\$0	
	Subtotal:	Classified Staff	\$291,927	\$322,103	\$337,202	\$332,557	\$342,892	\$5,690	1.69%
	TOTAL 100 SERIES		\$1,284,204	\$1,351,869	\$1,432,700	\$1,437,246	\$1,480,275	\$47,575	3.32%

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
	SERIES 200	BENEFITS							
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%
	Subtotal:	Health Benefits	\$255,134	\$324,398	\$393,156	\$388,513	\$422,158	\$29,002	7.38%
22)	2202100	Social Security Other	\$19,272	\$23,349	\$19,059	\$19,059	\$23,820	\$4,761	24.98%
	Subtotal:	Social Security	\$19,272	\$23,349	\$19,059	\$19,059	\$23,820	\$4,761	24.98%
23)	2211101	Medicare Certified & Non Cert Staff	\$17,856	\$18,625	\$18,572	\$18,572	\$21,447	\$2,875	15.48%
	Subtotal:	Medicare	\$17,856	\$18,625	\$18,572	\$18,572	\$21,447	\$2,875	15.48%
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%
	Subtotal:	Pension/Annuities	\$24,856	\$27,941	\$33,048	\$17,469	\$24,316	-\$8,732	-26.42%
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%
	Subtotal:	Insurance	\$7,382	\$7,628	\$10,447	\$7,532	\$9,216	-\$1,231	-11.78%
	TOTAL 200 SERIES		\$324,500	\$401,942	\$474,282	\$451,145	\$500,957	\$26,674	5.62%

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
	SERIES 300	EDUCATIONAL SERVICES							
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%
	Subtotal:	Educational Services	\$36,443	\$38,345	\$51,724	\$43,928	\$50,602	-\$1,122	-2.17%
42)	3402210	Telecommunications/Internet	\$451	\$6,403	\$1,659	\$833	\$1,659	\$0	0.00%
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%
	Subtotal:	Professional & Tech. Services	\$26,636	\$38,105	\$31,920	\$50,444	\$33,715	\$1,795	5.62%
	TOTAL 300 SERIES		\$63,079	\$76,450	\$83,644	\$94,372	\$84,317	\$673	0.80%
	SERIES 400	PROPERTY SERVICES							
46)	4112620	Water	\$2,444	\$2,281	\$2,400	\$2,063	\$2,520	\$120	5.01%
	Subtotal:	Utilities	\$2,444	\$2,281	\$2,400	\$2,063	\$2,520	\$120	5.01%
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%
	Subtotal:	Maintenance Services	\$77,201	\$49,133	\$41,500	\$43,059	\$44,270	\$2,770	6.68%
	TOTAL 400 SERIES		\$79,645	\$51,414	\$43,900	\$45,122	\$46,790	\$2,890	6.58%

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** (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
	SERIES 500	PURCHASED SERVICES							
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	\$6,512	-\$122	-1.84%
	Subtotal:	Transportation Services	\$140,566	\$151,832	\$162,734	\$160,693	\$171,979	\$9,245	5.68%
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%
	Subtotal:	Insurance	\$23,747	\$23,486	\$28,107	\$23,308	\$24,172	-\$3,935	-14.00%
59)	5312410	Telephone	\$4,123	\$4,435	\$4,200	\$4,569	\$4,557	\$357	8.50%
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%
	Subtotal:	Communication	\$4,793	\$6,145	\$6,100	\$6,637	\$7,107	\$1,007	16.51%
62)	5601401	Summer School	\$2,316	\$4,185	\$3,336	\$542	\$5,924	\$2,588	77.59%
	Subtotal:	Tuitions	\$2,316	\$4,185	\$3,336	\$542	\$5,924	\$2,588	77.59%
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%
	Subtotal:	Travel	\$1,949	\$2,137	\$2,000	\$2,010	\$1,258	-\$742	-37.11%
	TOTAL 500 SERIES		\$173,371	\$187,785	\$202,277	\$193,190	\$210,4409	\$8,163	4.04%

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.

			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
	SERIES 600	SUPPLIES							
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	\$2,425	\$725	42.62%
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	\$823	\$323	64.56%
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	\$17,532	-\$8,365	-32.30%
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%
	Subtotal:	Supplies	\$93,469	\$70,380	\$71,847	\$61,756	\$62,026	-\$9,820	-13.67%
82)	6222620	Electricity	\$14,079	\$18,754	\$21,800	\$20,673	\$20,673	-\$1,127	-5.17%
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%
	Subtotal:	Energy	\$49,741	\$50,140	\$51,009	\$52,793	\$52,878	\$1,869	3.66%
86)	6401101	Textbooks/Hard&Digital	\$40,494	\$16,455	\$12,196	\$13,020	\$2,272	-\$9,924	-81.37%
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%
	Subtotal:	Text Books	\$41,720	\$17,637	\$14,896	\$15,520	\$3,042	-\$11,854	-79.58%
	TOTAL 600 SERIES		\$184,930	\$138,158	\$137,752	\$130,069	\$117,946	-\$19,805	-14.38%

Series 700 - PROPERTY EQUIPMENT

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

90) **Non-Instructional Equipment** (desks, chairs, stools, book cases, shelves)

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
	SERIES 700	PROPERTY EQUIPMENT							
89)	5902540	Technology Hardware	\$48,021	\$19,324	\$7,890	\$13,000	\$3,823	-\$4,067	-51.54%
90)	7302520	Non-Instructional Equipment	\$12,807	\$4,580	\$1,500	\$1,847	\$2,148	\$648	43.18%
91)	7301101	Instructional Equipment	\$15,774	\$2,457	\$4,500	\$2,000	\$803	-\$3,697	-82.16%
	Subtotal:	Equipment	\$76,602	\$26,361	\$13,890	\$16,847	\$6,774	-\$7,116	-51.23%
	TOTAL 700 SERIES		\$76,602	\$26,361	\$13,890	\$16,847	\$6,774	-\$7,116	-51.23%
	SERIES 800	DUES AND FEES							
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%
	TOTAL 800 SERIES		\$1,503	\$1,547	\$1,820	\$1,194	\$1,829	\$9	0.49%
	SERIES 900	CAPITAL EXPENSES							
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%
	TOTAL 900 SERIES		\$29,999	\$0	\$0	\$0	\$0	\$0	0.00%
		TOTAL LHK BUDGET	\$2,217,833	\$2,235,526	\$2,390,265	\$2,370,255	\$2,449,328	\$59,063	2.47%
			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
			2023-2024	2024-2025	2025-2026	2025-2026	2026-2027		
Line	Number	Account Description	Actual	Actual	Budgeted	Estimated	Proposed	Amount	Percentage
		TOTAL LHK BUDGET	\$2,217,833	\$2,235,526	\$2,390,265	\$2,370,255	\$2,449,328	\$59,063	2.47%
		TOTAL REGIONAL BUDGET	\$1,370,679	\$1,417,263	\$1,543,685	\$1,543,685	\$1,752,589	\$208,904	13.53%
		GROSS TOTAL BUDGET	\$3,588,512	\$3,652,789	\$3,933,950	\$3,913,910	\$4,201,917	\$267,967	6.81%

Proposed Lee H. Kellogg Budget Reductions by Canaan/Falls Village Board of Education to Canaan/Falls Village Board of Finance
 May 8, 2026

			2026-2027	2026-2027			
Line	Number	Account Description	Proposed Fifth Draft	Proposed Sixth Draft	Amount Change	Percentage Change	Notes
3)	1111105	Title One Teacher	\$76,183	\$76,440	\$257	0.34%	Increased grant administrative cost
5)	1111100	Teachers' Salaries	\$875,545	\$880,759	\$5,214	0.60%	Reduce PE Position from .65 to .6
17)		Teaching Assistant	\$22,985	\$0	-\$22,985	-100.00%	Eliminate Proposed EK Teacher Assistant
22)	2202100	Social Security Other	\$25,245	\$23,820	-\$1,425	-5.64%	Result of eliminated EK Teacher Assistant
23)	2211101	Medicare Certified & Non Cert Staff	\$21,704	\$21,447	-\$257	-1.18%	Result of eliminated EK Teacher Assistant
42)	3402210	Telecommunications/Internet	\$5,355	\$1,659	-\$3,696	-69.02%	Grant from CEN (assumption)
54)	5102710	Field Trips	\$7,032	\$6,512	-\$520	-7.39%	Reduce Field Trips
59)	5312410	Telephone	\$5,626	\$4,557	-\$1,069	-19.00%	Eliminate Principal Cell Phone
66)	6122410	Graduation/Awards/PBIS	\$2,217	\$2,425	\$208	9.38%	Replenish Kindergarten Registration Materials
68)	6101105	Student Testing Services	\$671	\$823	\$152	22.65%	Replenish Kindergarten Testing Materials
78)	6102224	Technology Applications/Software	\$21,530	\$17,532	-\$3,998	-18.57%	Reduce number of student licenses based on updated enrollment numbers
82)	6222620	Electricity	\$17,724	\$20,673	\$2,949	16.64%	Keep at 2025-2026 budgeted amount
86)	6401101	Textbooks/Hard&Digital	\$10,573	\$2,272	-\$8,301	-78.51%	Move to grant funding
89)	5902540	Technology Hardware	\$6,965	\$3,823	-\$3,142	-45.11%	Reduce number of Chromebooks based on updated enrollment numbers
90)	7302520	Non-Instructional Equipment	\$6,922	\$2,148	-\$4,774	-68.97%	Eliminate EK class furniture
					-\$41,387		