

# REGIONAL SCHOOL DISTRICT ONE

HOUSATONIC VALLEY REGIONAL HIGH SCHOOL  
PUPIL SERVICES CENTER  
REGIONAL SCHOOL SERVICES CENTER

## PROPOSED DRAFT BUDGET 2026-2027

### BOARD OF EDUCATION

Patricia Mechare – Canaan  
Allison Lesch – Cornwall  
Heather Brand - Kent

Craig Whiting – North Canaan  
Flora Lazar – Salisbury  
Sara Cousins - Sharon

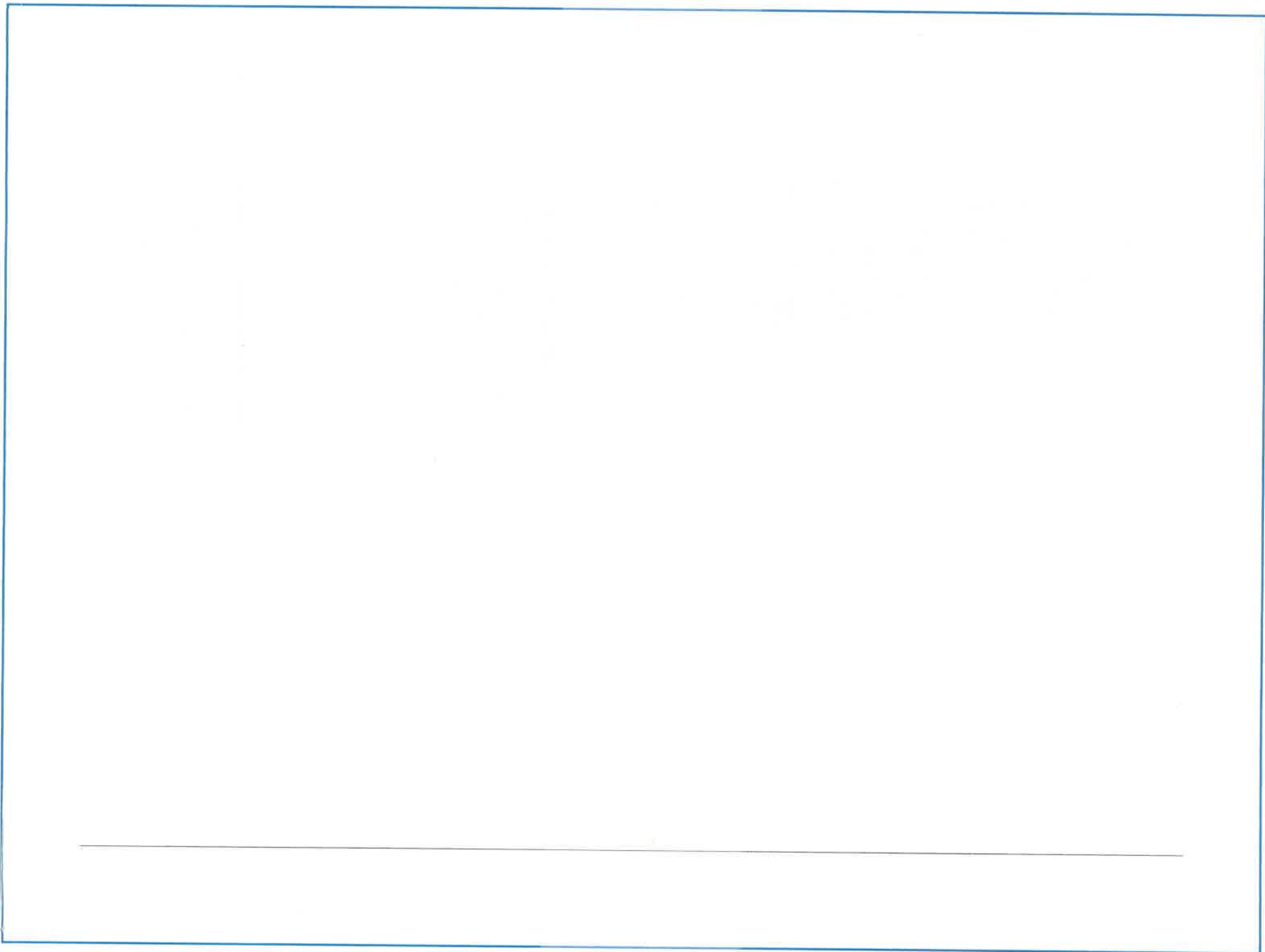
### ADMINISTRATION

Melony Brady-Shanley, Superintendent  
Jeanine Rose, EdD., Asst. Superintendent  
Rebecca Gaschel – Clark, Director of Pupil Services  
Ashley Holmes, Supervisor of Special Education

Ian Strever, Principal  
Samuel Herrick, Business Manager



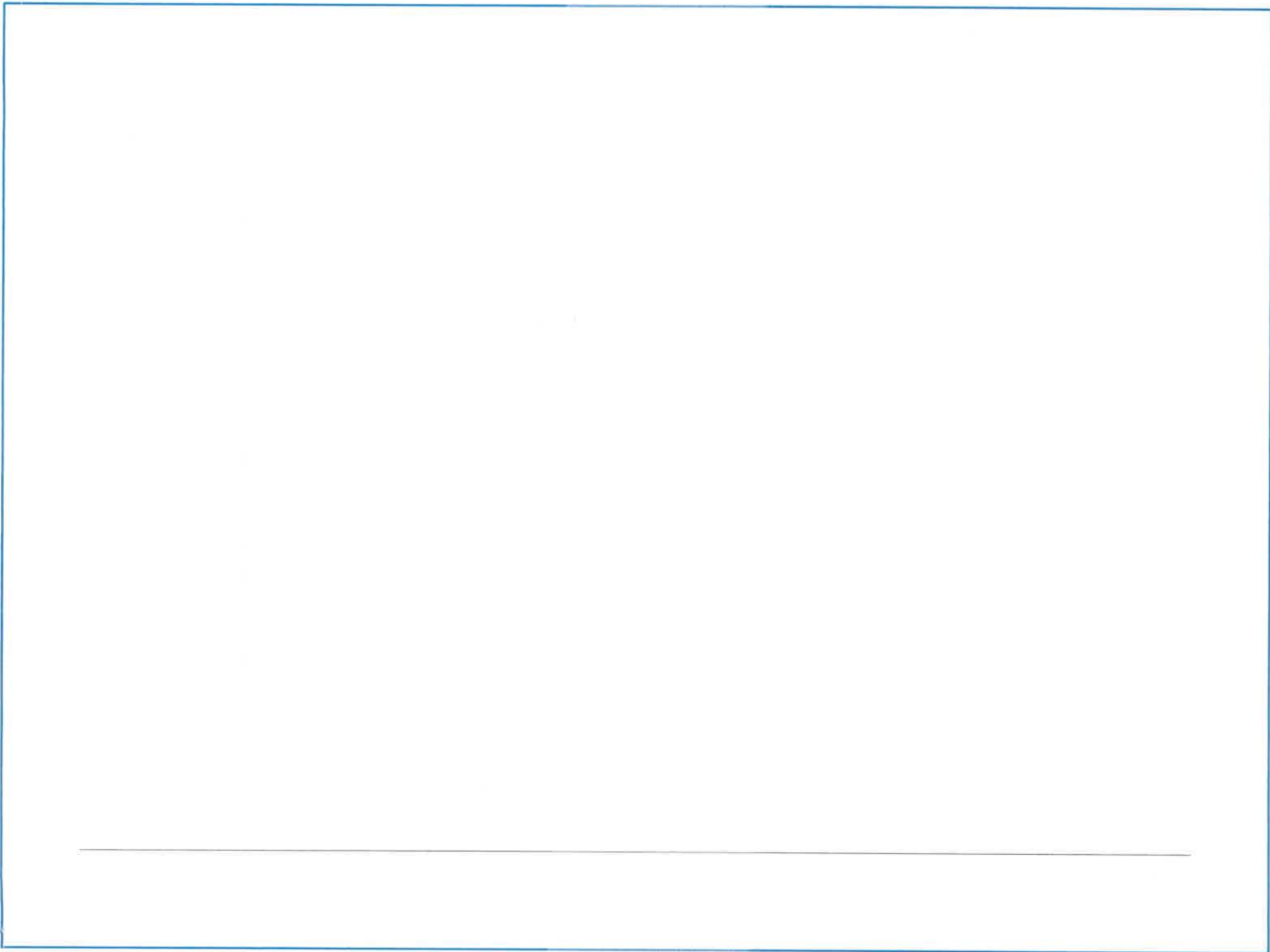
**The 2026/2027 Draft Budget Proposal was submitted for approval to the Region One Board of Education on Monday, April 6, 2026.  
The 2026/2027 Draft Budget Proposal was presented at a public hearing at HVRHS on Thursday, April 9, 2026 at 6:30 p.m.  
The 2026/2027 Region One Budget will go to a Region-wide referendum on Tuesday, May 5, 2026 from 12:00 – 8:00 p.m.**



## REGIONAL SCHOOL DISTRICT NO.1

### BUDGET SUMMARY

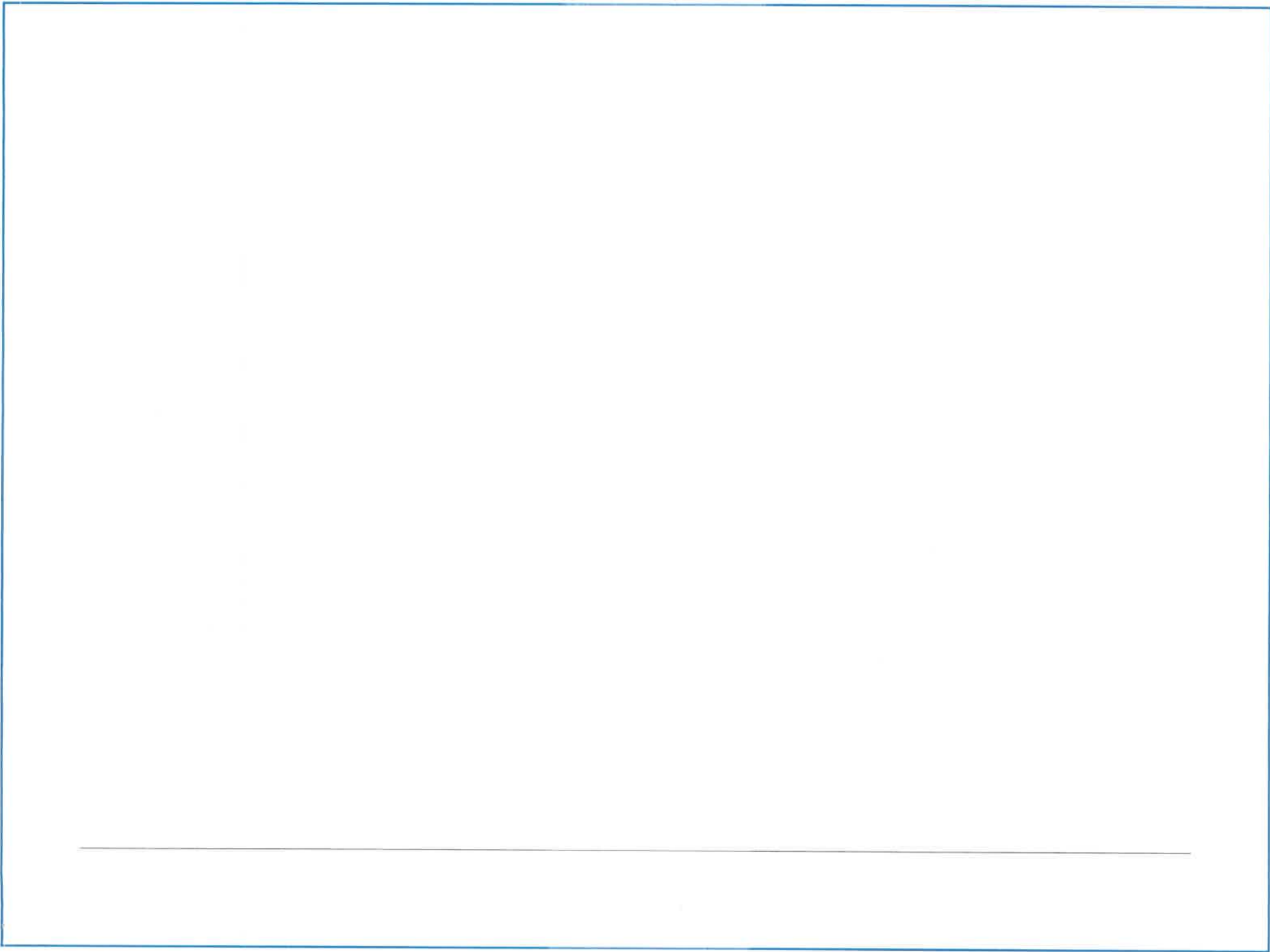
	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget	2025/2026 Estimated	2026/2027 Proposed	\$ Increase	% Increase
<b>HVRHS (excluding intra region allocation)*</b>							
Gross Expense	\$9,617,514	\$ 9,947,291	\$10,102,229	\$10,081,900	<b>\$10,404,446</b>	\$302,217	2.99%
Less:							
Revenue	\$985,696	\$ 958,300	\$966,651	\$987,296	<b>\$995,608</b>	\$28,957	3.00%
<b>Net Expense Budget</b>	<b>\$ 8,631,818</b>	<b>\$ 8,988,991</b>	<b>\$9,135,578</b>	<b>\$9,094,604</b>	<b>\$9,408,838</b>	<b>\$273,260</b>	<b>2.99%</b>
<b>Pupil Services</b>							
Gross Expense	\$6,996,518	\$ 7,146,314	\$7,704,556	\$7,722,476	<b>\$8,369,077</b>	\$664,520	8.63%
Less:							
Revenue	\$263,155	\$ 162,885	\$182,000	\$298,978	<b>\$257,990</b>	\$75,990	41.75%
<b>Net Expense Budget</b>	<b>\$ 6,733,363</b>	<b>\$ 6,983,429</b>	<b>\$7,522,556</b>	<b>\$7,423,499</b>	<b>\$8,111,086</b>	<b>\$588,530</b>	<b>7.82%</b>
<b>RSSC</b>							
Gross Expense	\$1,667,639	\$ 1,725,837	\$1,829,574	\$1,813,742	<b>\$2,020,711</b>	\$191,137	10.45%
Less:							
Revenue	\$492	\$ 7,929	\$2,500	\$8,229	<b>\$6,995</b>	\$4,495	179.79%
<b>Net Expense Budget</b>	<b>\$ 1,667,147</b>	<b>\$ 1,717,908</b>	<b>\$1,827,074</b>	<b>\$1,805,513</b>	<b>\$2,013,716</b>	<b>\$186,642</b>	<b>10.22%</b>
<b>Total</b>	<b>\$17,032,328</b>	<b>\$17,690,328</b>	<b>\$18,485,209</b>	<b>\$18,323,616</b>	<b>\$19,533,640</b>	<b>\$1,048,431</b>	<b>5.67%</b>
<b>HVRHS Net Expense</b>	<b>\$8,631,818</b>	<b>\$8,988,991</b>	<b>\$9,135,578</b>		<b>\$9,408,838</b>		
<b>Pupil Services Allocation</b>	<b>\$1,650,655</b>	<b>\$1,603,027</b>	<b>\$1,956,942</b>		<b>\$2,017,683</b>		
<b>RSSC Allocation</b>	<b>\$363,722</b>	<b>\$374,094</b>	<b>\$446,491</b>		<b>\$474,154</b>		
<b>HVRHS Net Assessment Budget</b>	<b>\$10,646,195</b>	<b>\$10,966,112</b>	<b>\$11,539,010</b>		<b>\$11,900,675</b>		



## REGIONAL SCHOOL DISTRICT NO.1

### REVENUES: Other Than Member Town Assessments

	2023-2024	2024-2026	2025-2026		2026-2027	\$ Increase	% Increase
	Actual	Actual	Budget	Estimated	Estimated		
<b>HVRHS</b>							
Agriculture Education Grant (ASTE)	\$930,800	\$824,643	\$824,643	\$824,643	\$824,643	\$0	0.00%
Adult Education Grant	\$3,012	\$3,015	\$3,178	\$2,832	\$3,550	\$372	11.72%
Tuition Out-of-District	\$65,960	\$108,800	\$88,400	\$106,533	\$122,400	\$34,000	38.46%
Rental of Building	\$400	\$250	\$0	\$0	\$0	\$0	0.00%
Interest Income	\$74,593	\$44,930	\$44,930	\$46,488	\$39,515	-\$5,415	-12.05%
Office Use - Rental	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$0	0.00%
Miscellaneous (Misc.+Encumbrance)	\$22,298	\$800	\$0	\$1,300	\$0	\$0	0.00%
	<u>\$1,102,563</u>	<u>\$987,938</u>	<u>\$966,651</u>	<u>\$987,296</u>	<u>\$995,608</u>	<u>\$28,957</u>	<u>3.00%</u>
<b>Pupil Services</b>							
Tuition Out-of-District	\$3,538	\$20,432	\$0	\$3,266	\$0	\$0	
Interest Income	\$36,163	\$35,240	\$12,000	\$35,283	\$29,990	\$17,990	149.92%
Medicaid	\$45,549	\$80,755	\$45,000	\$45,000	\$48,000	\$3,000	6.67%
Special Ed. Placement and Excess Cost Grant	\$91,444	\$146,418	\$100,000	\$177,179	\$150,000	\$50,000	50.00%
Preschool	\$25,900	\$23,450	\$25,000	\$38,250	\$30,000	\$5,000	20.00%
Miscellaneous	\$282	\$7,425	\$0	\$0	\$0	\$0	0.00%
	<u>\$202,876</u>	<u>\$313,720</u>	<u>\$182,000</u>	<u>\$298,978</u>	<u>\$257,990</u>	<u>\$75,990</u>	<u>41.75%</u>
<b>RSSC</b>							
Interest Income/Misc. Inc/ Encumbrance	\$7,487	\$7,929	\$2,500	\$8,229	\$6,995	\$4,495	179.79%
	<u>\$7,487</u>	<u>\$7,929</u>	<u>\$2,500</u>	<u>\$8,229</u>	<u>\$6,995</u>	<u>\$4,495</u>	<u>178.79%</u>



## REGIONAL SCHOOL DISTRICT NO.1

### REVENUES: Member Town Assessments Housatonic Valley Regional High School

Member Town	Enrollment			Percentage			Assessment		
	2023-2024	2024-2025	2025-2026	2024-2025	2025-2026	2026-2027	2024-2025	2025-2026	2026-2027
Canaan	23	29	28	7.9585%	8.8685%	9.3333%	\$871,910	\$1,016,917	\$1,110,730
Cornwall	36	40	36	12.4567%	12.2324%	12.0000%	\$1,364,729	\$1,402,644	\$1,428,081
Kent	37	41	35	12.8028%	12.5382%	11.6667%	\$1,402,638	\$1,437,710	\$1,388,412
North Canaan	102	108	106	35.2941%	33.0275%	35.3333%	\$3,866,732	\$3,787,138	\$4,204,905
Salisbury	63	76	66	21.7993%	23.2416%	22.0000%	\$2,388,275	\$2,665,023	\$2,618,149
Sharon	28	33	29	9.6886%	10.0917%	9.6667%	\$1,061,456	\$1,157,181	\$1,150,399
<b>Total</b>	<b>289</b>	<b>327</b>	<b>300</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>\$10,955,740</b>	<b>\$11,466,613</b>	<b>\$11,900,675</b>
<b>Less:</b>									
Pupil Services							\$1,603,027	\$1,956,942	\$2,017,683
RSSC							\$363,722	\$374,094	\$474,154
Net HVRHS (without allocations)							\$8,988,991	\$9,135,578	\$9,408,838
<b>Total</b>							<b>\$10,955,740</b>	<b>\$11,466,613</b>	<b>\$11,900,675</b>
<b>Per Pupil</b>									
Net HVRHS Cost (without allocations)							\$31,104	\$27,938	\$31,363
Pupil Services							\$5,547	\$5,985	\$6,726
RSSC							\$1,259	\$1,144	\$1,581
<b>Net Cost Per Pupil</b>							<b>\$37,909</b>	<b>\$35,066</b>	<b>\$39,669</b>

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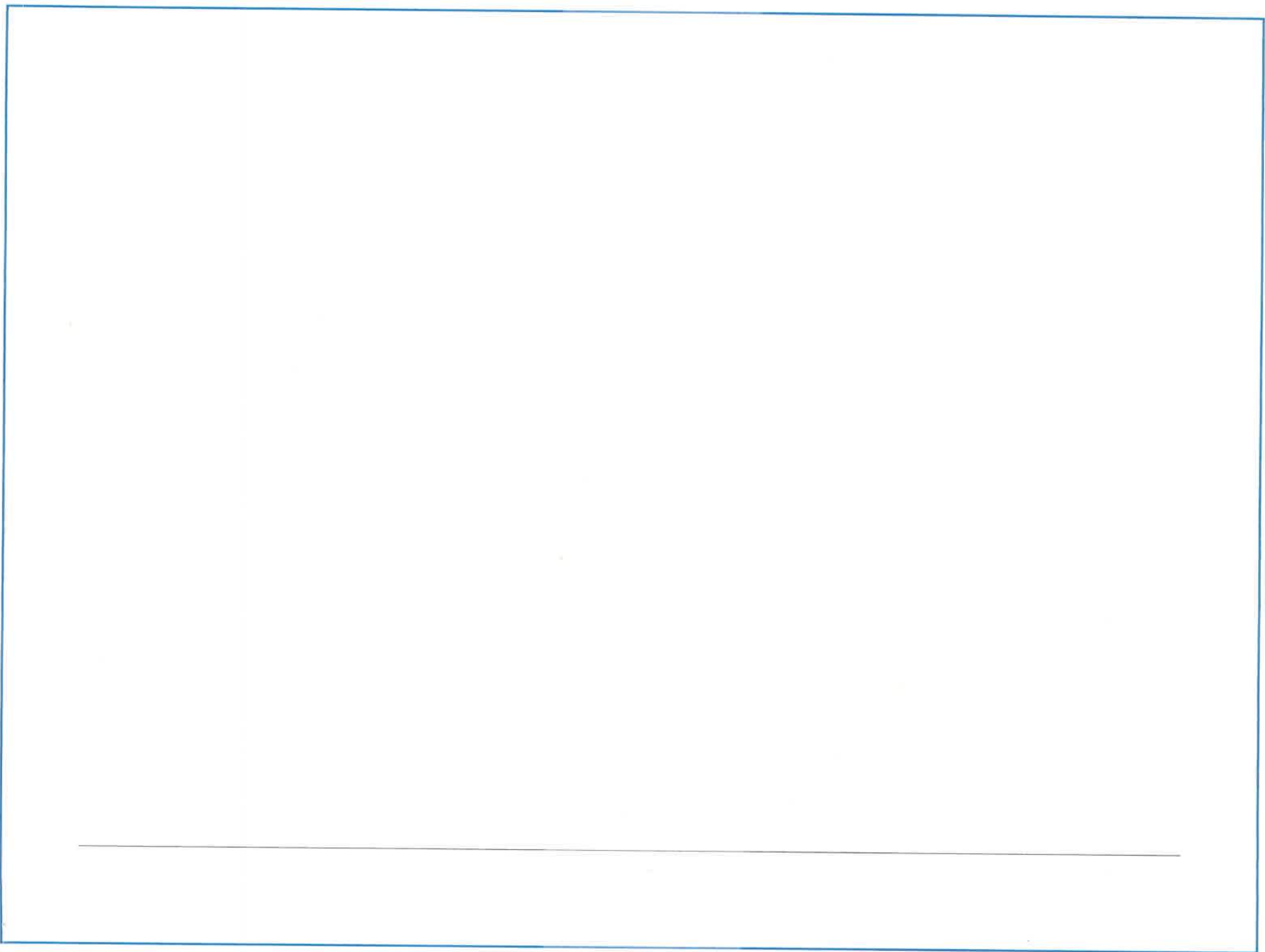
## REGIONAL SCHOOL DISTRICT NO.1

### REVENUES: Member Town Assessments Pupil Services Center

Member Town	Enrollment			Percentage			Assessment		
	2023-2024	2024-2025	2025-2026	2024-2025	2025-2026	2026-2027	2024-2025	2025-2026	2026-2027
Canaan	76	67	74	6.0365%	5.3302%	6.1360%	\$421,557	\$400,964	\$497,695
Cornwall	93	77	86	7.3868%	6.1257%	7.1310%	\$515,853	\$460,809	\$578,403
Kent	162	156	166	12.8674%	12.4105%	13.7645%	\$898,583	\$933,587	\$1,116,451
North Canaan	246	245	232	19.5393%	19.4909%	19.2371%	\$1,364,514	\$1,466,210	\$1,560,342
Salisbury	295	285	262	23.4313%	22.6730%	21.7247%	\$1,636,308	\$1,705,592	\$1,762,110
Sharon	98	100	86	7.7840%	7.9554%	7.1310%	\$543,587	\$598,453	\$578,403
<b>Total K-8 Schools</b>	970	930	906	77.0453%	73.9857%	75.1244%	\$5,380,402	\$5,565,615	\$6,093,403
<b>HVRHS</b>	289	327	300	22.9547%	26.0143%	24.8756%	\$1,603,027	\$1,956,942	\$2,017,683
<b>Total Region</b>	<b>1259</b>	<b>1257</b>	<b>1206</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>\$6,983,429</b>	<b>\$7,522,556</b>	<b>\$8,111,086</b>

**Net Cost Per Pupil**

\$5,547	\$5,985	\$6,726
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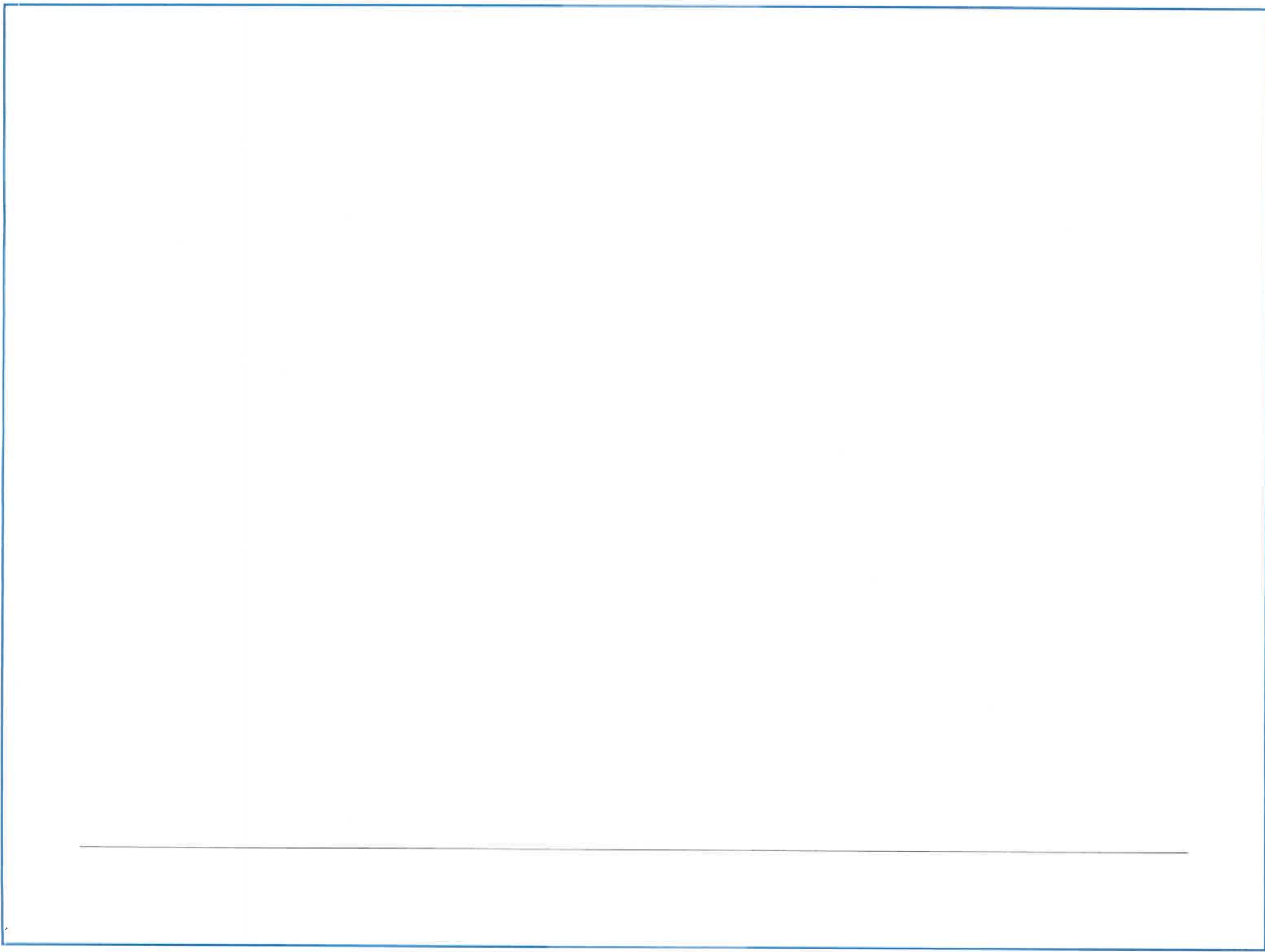
## REGIONAL SCHOOL DISTRICT NO.1

### REVENUES: Member Town Assessments Regional School Services Center

Member Town	Enrollment			Percentage			Assessment		
	2023-2024	2024-2025	2025-2026	2024-2025	2025-2026	2026-2027	2024-2025	2025-2026	2026-2027
Canaan	76	67	74	6.0365%	5.3302%	6.1360%	\$ 103,494	\$ 122,970	\$144,164
Cornwall	93	77	86	7.3868%	6.1257%	7.1310%	\$ 133,205	\$ 143,012	\$161,685
Kent	162	156	166	12.8674%	12.4105%	13.7645%	\$ 220,290	\$ 224,362	\$278,496
North Canaan	246	245	232	19.5393%	19.4909%	19.2371%	\$ 265,369	\$ 323,397	\$374,865
Salisbury	295	285	262	23.4313%	22.6730%	21.7247%	\$ 336,060	\$ 381,168	\$418,669
Sharon	98	100	86	7.7840%	7.9554%	7.1310%	\$ 130,132	\$ 148,906	\$161,685
<b>Total K-8 Schools</b>	970	930	906	77.0453%	73.9857%	75.1244%	\$ 1,188,550	\$ 1,343,815	\$1,539,564
<b>HVRHS</b>	289	327	300	22.9547%	26.0143%	24.8756%	\$ 363,722	\$ 374,094	\$474,154
<b>Total Region</b>	1259	1257	1206	100.0000%	100.0000%	100.0000%	\$ 1,552,272	\$ 1,717,909	\$ 2,013,715

<b>Net Cost Per Pupil</b>	\$1,259	\$1,144	\$1,581
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## REGIONAL SCHOOL DISTRICT NO.1

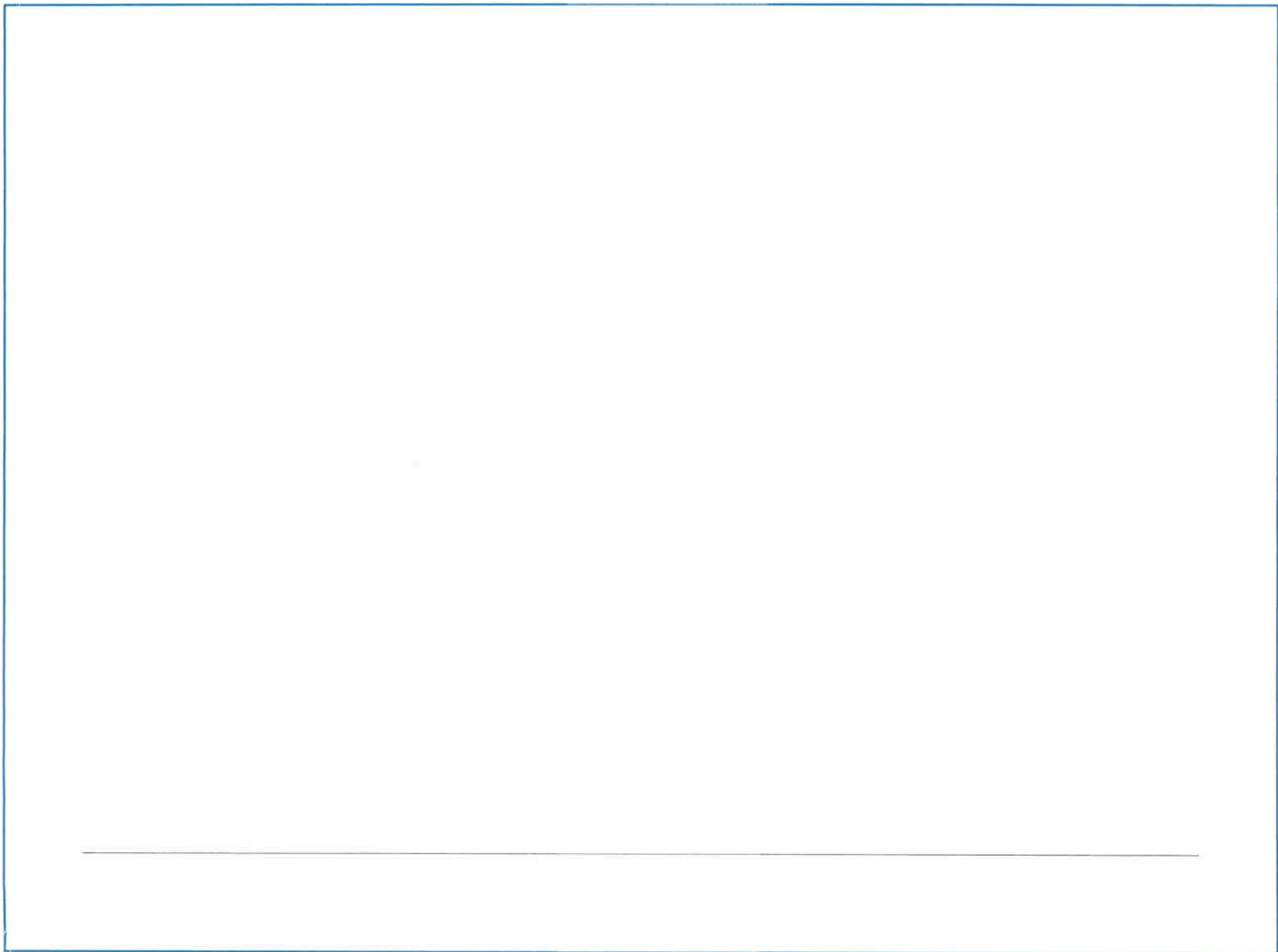
### APPENDIX I Summary of 2026-2027 Member Town Assessments

Member Town	HVRHS (before allocation)	HVRHS Pupil Services	HVRHS RSSC	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT
Canaan	\$878,158	\$188,317	\$44,254	\$1,110,730	\$497,695	\$144,184	\$1,752,589
Cornwall	\$1,129,061	\$242,122	\$56,898	\$1,428,081	\$578,403	\$161,685	\$2,168,169
Kent	\$1,097,698	\$235,396	\$55,318	\$1,388,412	\$1,116,451	\$278,496	\$2,783,359
North Canaan	\$3,324,456	\$712,915	\$167,534	\$4,204,905	\$1,560,342	\$374,865	\$6,140,112
Salisbury	\$2,069,944	\$443,890	\$104,314	\$2,618,149	\$1,762,110	\$418,669	\$4,798,928
Sharon	\$909,521	\$195,043	\$45,835	\$1,150,399	\$578,403	\$161,685	\$1,890,486
<b>Total Assessments</b>	<b>\$9,408,838</b>	<b>\$2,017,683</b>	<b>\$474,154</b>	<b>\$11,900,675</b>	<b>\$6,093,403</b>	<b>\$1,539,564</b>	<b>\$19,533,642</b>

Net Expense Budgets (excluding Intra-region transfers/allocations)							
HVRHS	\$9,408,838			\$9,408,838			\$9,408,838
Pupil Services		\$2,017,683		\$2,017,683	\$6,093,403		\$8,111,086
RSSC			\$474,154	\$474,154		\$1,539,564	\$2,013,718

**Change from 2025/2026 Budget**

Member Town	HVRHS TOTAL	K-8 Pupil Services TOTAL	K-8 RSSC TOTAL	TOTAL MEMBER ASSESSMENT	MEMBER TOWN	PERCENTAGE CHANGE FY 26 to FY 27
Canaan	\$87,393	\$96,731	\$24,780	\$208,904	Canaan	14.89%
Cornwall	\$16,581	\$117,594	\$29,720	\$163,895	Cornwall	8.87%
Kent	-\$58,375	\$182,864	\$47,141	\$171,630	Kent	7.48%
North Canaan	\$393,856	\$94,132	\$31,538	\$519,526	North Canaan	9.11%
Salisbury	-\$63,701	\$56,518	\$25,018	\$17,835	Salisbury	0.43%
Sharon	-\$14,088	-\$20,050	\$783	-\$33,356	Sharon	-2.07%
<b>Total Assessments</b>	<b>\$361,665</b>	<b>\$527,788</b>	<b>\$158,980</b>	<b>\$1,048,433</b>		<b>5.67%</b>



## REGIONAL SCHOOL DISTRICT NO.1

### APPENDIX II 2026-2027 Facilities/Maintenance Projects and Equipment

Project Description	Cost
Crack Seal Parking Lots	\$10,000
Replace Boiler in Science and Technology Center	\$12,000
Replace Door at East Side of Five Bay Garage	\$2,500
Insulate Domestic Hot Water Pipes - North Boiler Room	\$6,200
Recarpet Lower Level of Room 133	\$8,000
Replace Dry Well	\$5,000
Rehabilitaton of Four (4) Main Entrance Columns	\$42,000
Replace Double Doors in Room 116C with Windows	\$9,000
Classroom Security Shades	\$10,000
Door and Hardware Replacement	\$7,500
Replace Ten (10) Columns in Science and Agricultural Education Wings	\$19,500
Paint Classrooms	\$5,000
Sink Installation for Art Department	\$5,639
Additional Miscellaneous Expense	\$30,000
<b>2026-2027 GRAND TOTAL</b>	<b>\$172,339</b>

Equipment Description	Cost
Utility Trailer	\$2,310
Gas Powered Water Pump	\$630
Milwaukee Pro Press	\$1,800
Vacuum Cleaner	\$800
<b>2026-2027 GRAND TOTAL</b>	<b>\$5,540</b>

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**HOUSATONIC VALLEY REGIONAL HIGH SCHOOL  
BUDGET BY PROGRAM FOR FISCAL YEAR 2027**

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## GENERAL CHANGES

The 2026-2027 Fiscal Year will be the second year of a three (3) year Collective Bargaining Agreement between the Housatonic Valley Regional Faculty Association and the Region One Board of Education. The agreement was negotiated in the Fall of 2024. The total contracted salary increase (Gross Wage Increase + Step Cost) for the Certified Staff in the 2026-2027 Fiscal Year is 4.45%.

The 2026-2027 Fiscal Year will be the first year of a three (3) year Collective Bargaining Agreement between the Local 1303-266 of Council 4 AFSCME Non-Certified Union and the Region One Board of Education. The agreement was negotiated in the Winter of 2025. The total contracted salary increase (Gross Wage Increase + Step) for the Non-Certified Staff in 2026-2027 is 3.80%.

The 2026-2027 Fiscal Year will be the first year of a three (3) year Collective Bargaining Agreement between the Region One Federation of School Administrators and the Region One Board of Education. The agreement was negotiated in the Fall of 2024. The agreement includes the High School Principal, Assistant Principal, Director of Pupil Services, and the Supervisor of Special Education. . The total contracted salary increase (Gross Wage Increase + Step) for Administrative Staff in 2026-2027 is 3.95%.

Enrollment at the High School decreased from 327 on October 1, 2024 to 300 in October 1, 2025. Enrollment is predicted to decrease to approximately 292 students in October 2026.

The District participates in the State Partnership Plan 2.0 for health insurance benefits. As of March 9, 2026, per the State of Connecticut Comptroller, the increase of the annual health insurance premium is 11.0%. The increase for the dental insurance premium is 2.0% for the Option #5 Dental Plan and 3.0% for the Option #1 Dental Plan.

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**HOUSATONIC VALLEY REGIONAL HIGH SCHOOL**

**SALARIES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
3	Salaries –Tech Ed.	Department staffing modification from a 1.4 FTE to 2.0 FTE.
8	Salaries – World Language	In the 2025-2026 School Year, we budgeted for 2.0 FTE in World Language. In 2025-2026, one (1) retired World Language teacher returned to staff as a 0.4FTE, which resulted in an under budgeting of the World Language Salary line in FY26. The position was reduced from a 0.4 FTE in FY26 to a 0.2 FTE in FY27.
12	Salaries – Student Assistance	Salary increase is associated with Gross Wage Increase (GWI) plus Step Cost for one (1) Certified Staff Member (6 <sup>TH</sup> Step 9 to 6 <sup>TH</sup> Step 10) per the Housatonic Valley Regional Faculty Association Collective Bargaining Agreement.
13	Salaries – Ag Ed.	One (1) Certified Staff Member with anticipated degree change (MA Step 12 to 6 <sup>th</sup> Step 12).
16	Librarian Salary	Salary increase is associated with Gross Wage Increase (GWI) plus Step Cost for Certified Staff Member (MA Step 8 to MA Step 9) per the Housatonic Valley Regional Faculty Association Collective Bargaining Agreement.
18	Sal – Athletic Trainer/Assistant	Non-Union Position negotiated agreement.
19	Salaries – Student Activities	There was a 2.75% increase in thirty one (31) Student Activity positions per the Housatonic Valley Regional Faculty Association Collective Bargaining Agreement.
22	Summer School Counselor Salaries	Salary increases are associated with Gross Wage Increase (GWI) plus Step Cost for Certified Staff Members per the Housatonic Valley Regional Faculty Association Collective Bargaining Agreement.
23	Librarian Summer Salary	Elimination of two (2) summer days of the Certified Librarian position.
24	Extended Day Stipend/Tutoring	Projected reduction in need for extended day stipend/tutoring needs.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
<b>FUND 0100 - HOUSATONIC VALLEY REGIONAL HIGH SCHOOL</b>									
1	0100 1460 0100 01 000	Overspent Prior Year Accrued Wages	512						
2	0100 1100 1110 01 343	Sal- Art	167,430	177,695	177,695	177,695	186,064	8,369	4.71%
3	0100 1100 1110 01 351	Sal-Tech Ed	139,663	143,852	158,000	166,162	173,913	30,061	20.90%
4	0100 1100 1110 01 353	Sal-Music	104,879	108,025	108,025	108,025	111,018	2,993	2.77%
5	0100 1100 1110 01 355	Sal-Phys Ed/Health Ed	212,361	218,731	218,731	218,731	224,791	6,060	2.77%
6	0100 1100 1110 01 357	Sal-Science	476,268	502,864	502,864	502,864	525,198	22,334	4.44%
7	0100 1100 1110 01 359	Sal-Math	402,366	431,769	431,769	431,769	455,327	23,558	5.46%
8	0100 1100 1110 01 360	Sal-World Language	275,617	166,315	209,525	209,525	200,566	34,251	20.59%
9	0100 1100 1110 01 361	Sal-English	379,765	394,571	394,571	394,571	409,316	14,745	3.74%
10	0100 1100 1110 01 363	Sal-Social Studies	401,264	411,706	411,706	411,706	427,950	16,244	3.95%
11	0100 1100 1110 01 366	Sal- Director of Science Tech Center	24,479	20,000	20,000	20,000	20,800	800	4.00%
12	0100 1100 1110 01 367	Sal-Student Assistance	88,930	95,702	95,702	95,702	102,937	7,235	7.56%
13	0100 1140 1110 01 340	Sal-Ag.Ed.	454,292	463,634	463,634	463,634	489,720	26,086	5.63%
14	0100 2120 1110 01 333	School Counselors Salaries	189,469	238,583	234,750	233,310	250,681	12,098	5.07%
15	0100 2212 1110 01 329	Summer Curriculum	-	-	-	640	-	-	0.00%
16	0100 2222 1110 01 329	Librarian Salary	79,464	85,262	85,262	85,262	91,438	6,176	7.24%
17	0100 3200 1110 01 356	Sal-Athletics	76,972	80,135	79,897	79,897	83,180	3,045	3.80%
18	0100 3200 1120 01 356	Sal - Athletic Trainer/Assistant	63,000	65,520	65,618	65,933	68,468	2,948	4.50%
		<b>Sub-Total: Certified Salaries</b>	<b>3,536,730</b>	<b>3,604,365</b>	<b>3,657,750</b>	<b>3,665,426</b>	<b>3,821,367</b>	<b>217,002</b>	<b>6.02%</b>
19	0100 3200 1113 01 399	Sal-St Activities	53,032	80,245	83,788	83,788	84,248	4,003	4.99%
20	0100 1100 1114 01 399	Dept. Heads-Stpend	48,735	50,076	50,076	49,192	50,000	(76)	-0.15%
21	0100 1100 1115 01 399	SRBI Coordinator	10,774	-	11,070	11,070	-	-	
22	0100 2120 1117 01 333	Summer School Counselors Salary	-	6,025	6,665	6,025	6,481	456	7.56%
23	0100 2222 1117 01 329	Librarian Summer Salary	-	917	917	917	0	(917)	-100.00%
24	0100 1100 1118 01 399	Extended Day Stpend/Tutoring	2,071	3,500	3,500	2,071	2,000	(1,500)	-42.86%
25	0100 1100 1121 01 399	Salary-In-School Suspensions	1,428	1,800	1,800	600	1,800	-	0.00%
		<b>Sub-Total: Extra Pay for Extra Duty</b>	<b>116,040</b>	<b>142,563</b>	<b>157,816</b>	<b>153,663</b>	<b>144,529</b>	<b>1,966</b>	<b>1.38%</b>

**SALARIES Continued:**

26	Coaches' Salaries	<p>There is a 2.75% increase in Coaches' Salaries per the Housatonic Valley Regional Faculty Association Collective Bargaining Agreement.</p> <p>Due to low student participation, Indoor Track and Girls Lacrosse were eliminated from the 2026-2027 Budget (\$11,267 budget reduction).</p>
27	Administrative Salaries	<p>Salary increases are associated with the Gross Wage Increase (GWI) plus Step Cost for Administrative Positions per the Federation of School Administrators Collective Bargaining Agreement (3.95%).</p>
28	Salary – Nurse Classified	<p>The salary increase reflects the Gross Wage Increase (GWI) + Step Cost per the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement (Step 2 to Step 3). The position is also paid an additional \$1600 stipend for Professional Development Coordination for district nursing staff.</p>
30	Maintenance/Custodial Workers Salary	<p>The salary increase reflects one Non-Union position agreement and seven (7) positions within the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.</p>
33	Secretary – School Counseling	<p>Position modification from a Secretary to an Administrative Assistant, as part of the position restructure described below, with associated Gross Wage Increase (GWI) + Step Cost within the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.</p>
35	Adm. Secretary Salaries	<p>The budget reduction reflects the retirement of the Executive Secretary to the Principal with a new hire replacement; the elimination of a ten-month secretarial position in the Assistant Principal's Office; and a position modification from an Administrative Assistant to an Executive Secretary in the Assistant Principal's Office.</p>

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
26	0100 3200 1112 01 356	Coaches Salaries	122,481	127,894	119,894	115,415	116,627	(11,267)	-8.81%
		<b>Sub-Total: Coaches Salaries</b>	<b>122,481</b>	<b>127,894</b>	<b>119,894</b>	<b>115,415</b>	<b>116,627</b>	<b>(11,267)</b>	<b>-8.81%</b>
27	0100 2400 1111 01 337	Administrative Salaries	339,636	350,759	350,759	350,567	362,242	11,483	3.27%
		<b>Sub-Total: Administrative Salaries</b>	<b>339,636</b>	<b>350,759</b>	<b>350,759</b>	<b>350,567</b>	<b>362,242</b>	<b>11,483</b>	<b>3.27%</b>
28	0100 1100 1116 01 399	Salary Homebound Tutors	292	2,000	2,000	500	2,000	-	0.00%
		<b>Sub-Total: Homebound Tutor Salaries</b>	<b>292</b>	<b>2,000</b>	<b>2,000</b>	<b>500</b>	<b>2,000</b>	<b>-</b>	<b>0.00%</b>
29	0100 2130 1120 01 332	Salary Nurse Classified	63,064	66,976	75,269	75,397	80,602	13,626	20.34%
		<b>Sub-Total: Nurse Salary</b>	<b>63,064</b>	<b>66,976</b>	<b>75,269</b>	<b>75,397</b>	<b>80,602</b>	<b>13,626</b>	<b>20.34%</b>
30	0100 2620 1121 01 335	Maint. & Cust. Workers Salary	450,478	509,077	506,429	505,398	538,814	29,738	5.84%
31	0100 2620 1320 01 335	Cust. Overtime	483	1,500	3,000	4,000	1,500	-	0.00%
		<b>Sub-Total: Maint./Custodial Salaries</b>	<b>450,961</b>	<b>510,577</b>	<b>509,429</b>	<b>509,398</b>	<b>540,314</b>	<b>29,738</b>	<b>5.82%</b>
32	0100 1140 1122 01 340	Secretary -Ag.Ed.	55,900	60,255	60,483	60,483	62,502	2,246	3.73%
33	0100 2120 1122 01 333	Secretary-School Counseling	36,458	38,404	38,923	40,482	46,805	8,401	21.88%
34	0100 2120 1121 01 333	Scheduling Stipend	1,561	6,416	6,416	6,373	6,592	176	2.74%
35	0100 2400 1122 01 337	Adm. Secretaries Salary	240,521	249,204	253,633	253,320	222,249	(26,955)	-10.82%
		<b>Sub-Total: Secretary Salaries</b>	<b>334,439</b>	<b>354,279</b>	<b>359,455</b>	<b>360,658</b>	<b>338,148</b>	<b>(16,132)</b>	<b>-4.55%</b>

**SALARIES Continued:**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
36	Library Assistant Salary	The salary increase reflects the Gross Wage Increase (GWI) + Step Cost per the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement (Step 3 to Job Rate).
39	Salary Ed. Para – Title 1	There was one (1) paraeducator resignation in the Fall of the 2025-2026 School Year. The position was not filled for the remainder of the 2025-2026 school year, and will not be filled in the 2026-2027 school year.
40	College and Career Counselor	The salary increase reflects the Gross Wage Increase (GWI) + Step Cost per the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement (Step 3 to Job Rate).
41	Media Assistant Salary	The salary increase reflects the Gross Wage Increase (GWI) + Step Cost per the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.
44	Regional Newsletter/Website Maintenance	Non-Union Position negotiated agreement.
45	Substitute Teachers	With increased attendance of Certified Staff in the 2025-2026 school year, it is projected that there will be a decreased need for substitute teachers in the 2026-2027 school year.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
36	0100 2222 1123 01 329	Library Asst. Salary	41,514	46,284	46,284	43,687	50,333	4,049	8.75%
37	0100 2223 1320 01 329	Extra Media Services Salary	377	300	300	-	300	-	0.00%
38	0100 2210 1321 01 399	Summer School	11,073	11,624	14,272	14,272	12,000	376	3.23%
39	0100 1250 1121 01 381	Salary Ed. Para-Title 1	55,670	61,342	42,152	35,886	33,098	(28,244)	-46.04%
40	0100 2120 1121 01 368	College and Career Counselor	55,513	58,824	58,824	58,824	62,381	3,557	6.05%
41	0100 2223 1121 01 329	Media Asst. Salary	28,928	31,048	31,048	30,809	33,098	2,050	6.60%
		<b>Sub-Total: Ed. Para. Salaries</b>	<b>193,075</b>	<b>209,423</b>	<b>192,880</b>	<b>183,478</b>	<b>191,210</b>	<b>(18,213)</b>	<b>-8.70%</b>
42	0100 2225 1123 01 339	HVRS Network Admin	110,978	115,195	115,195	115,195	119,572	4,377	3.80%
43	0100 2225 1125 01 339	IT Support Specialist	87,160	94,099	94,462	94,462	97,677	3,578	3.80%
44	0100 2225 1126 01 339	Regional Newsletter/Website Maint.	9,584	12,200	12,200	12,200	12,810	610	5.00%
		<b>Sub-Total: Information Technology Salaries</b>	<b>207,722</b>	<b>221,494</b>	<b>221,857</b>	<b>221,857</b>	<b>230,059</b>	<b>8,565</b>	<b>3.87%</b>
45	0100 1100 1210 01 399	Substitute Teachers	110,690	94,190	94,190	45,359	60,000	(34,190)	-36.30%
		<b>Sub-Total: Substitute Teacher Salaries</b>	<b>110,690</b>	<b>94,190</b>	<b>94,190</b>	<b>45,359</b>	<b>60,000</b>	<b>(34,190)</b>	<b>-36.30%</b>
		<b>TOTAL SALARIES</b>	<b>5,475,130</b>	<b>5,684,519</b>	<b>5,741,299</b>	<b>5,681,718</b>	<b>5,887,097</b>	<b>202,578</b>	<b>3.56%</b>

**BENEFITS**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
46	Health Insurance	The State of Connecticut Partnership Plan (SPP) 2.0 projected an 11.0% increase in Health Insurance for districts in Litchfield County. The SPP also projected a 2.0% increase in Option #5 and a 3.0% increase in Option #1 Dental Plans.
48	Pension - HS	The decrease reflects two new hires that are not pension eligible in the 2026-2027 School Year.
52	Life Insurance - HS	<p>The Region One BOE provides BOE-sponsored coverage in the amount of \$100,000 for Certified Staff (CBA with Housatonic Valley Regional Faculty Association) and a choice of either \$50,000 or \$100,000 coverage for Non-Certified Staff (CBA with Local 1303-266 of Council 4 AFCME Non-Certified Union).</p> <p>In the 2025-2026 Fiscal Year, the district budgeted for all employees to elect the \$100,000 option in the first year of the agreement, The decrease reflects the coverage modification for Non-Certified staff electing the \$50,000 coverage option.</p>

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
46	0100 1100 2100 01 300	Health Ins.	1,100,454	1,237,539	1,219,663	1,195,244	1,298,003	60,464	4.89%
47	0100 1100 2200 01 300	FICA-HS	180,475	193,723	193,723	185,187	194,912	1,189	0.61%
48	0100 1100 2300 01 300	Pension-HS	69,916	71,799	78,161	78,161	65,027	(6,772)	-9.43%
49	0100 1100 2400 01 399	Tuition Reimbursement	11,182	10,000	10,000	1,027	10,000	-	0.00%
50	0100 2310 2500 01 399	Unemployment Compensation	724	1,000	1,000	-	1,000	-	0.00%
51	0100 2310 2600 01 399	Workers Compensation	56,276	62,009	55,647	54,728	62,009	-	0.00%
52	0100 1100 2700 01 300	Life-HS	7,484	16,876	16,876	9,482	15,104	(1,772)	-10.50%
<b>TOTAL BENEFITS</b>			<b>1,426,510</b>	<b>1,592,946</b>	<b>1,575,070</b>	<b>1,523,826</b>	<b>1,646,056</b>	<b>53,110</b>	<b>3.33%</b>

**PURCHASED SERVICES:**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
62	Purchased Services – Student Assistance	A budget transfer was completed from the referenced account to the SRBI Salary line to cover an unbudgeted position in the 2025-2026 RSD1 Budget. Zero (\$0.00) funds were added to this account in the 2026-2027 RSD1 Budget due to expenses being absorbed under the Travel-Athletics line.
63	In-Service Training	Proposed reduction reflects required professional development costs for High School Certified Staff as provided by High School Administration.
66	Cafeteria Subsidy	Additional funds allocated to offset the deficit in the Cafeteria Account.

LN#	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
53	0100 2310 3100 01 338	Referendum Expense	9,974	11,000	11,000	11,000	11,000	-	0.00%
54	0100 2900 3202 01 399	American Field Service	-	2,200	2,200	-	2,200	-	0.00%
55	0100 2900 3200 01 399	Partnership with HS and HYSB	20,000	20,000	20,000	20,000	20,000	-	0.00%
56	0100 1100 3203 01 399	Assembly Programs	-	2,300	2,300	500	2,300	-	0.00%
57	0100 1140 3203 01 340	Speakers Ag.Ed.	-	500	500	265	500	-	0.00%
58	0100 2120 3203 01 333	Speakers-Counseling	-	300	300	90	300	-	0.00%
59	0100 2210 3203 01 399	Visiting Artists	1,253	1,250	1,250	600	1,250	-	0.00%
60	0100 1100 3206 01 399	Robotics Team Entry Fees	6,120	6,400	6,400	6,400	6,400	-	0.00%
61	0100 1100 3250 01 399	Academic Bowl	872	1,000	1,000	508	1,000	-	0.00%
62	0100 1100 3253 01 367	Purchased Services - Student Assistance	6,040	9,750	-	-	-	(9,750)	-100.00%
		<b>Subtotal: Purchased Services - Academic Prog.</b>	<b>44,258</b>	<b>54,700</b>	<b>44,950</b>	<b>39,363</b>	<b>44,950</b>	<b>(9,750)</b>	<b>-17.82%</b>
63	0100 1100 3204 01 399	In-Service Training	18,193	18,000	18,000	8,000	13,000	(5,000)	-27.78%
64	0100 2225 3204 01 339	In-Service Training-Technology	-	3,000	1,200	200	3,000	-	0.00%
65	0100 3300 3206 01 342	Adult Ed. Course-Ed. Conn.	22,268	22,268	22,268	22,268	22,268	-	0.00%
66	0100 3100 3207 01 399	Cafeteria Subsidy	-	5,000	5,000	20,000	15,000	10,000	200.00%
67	0100 2130 3300 01 332	Consulting Services	4,238	-	-	-	-	-	-
68	0100 2310 3301 01 338	Legal/Consulting Services	45,562	1,000	1,000	7,912	1,000	-	0.00%
69	0100 2310 3303 01 338	Section 125 Services	956	500	500	200	500	-	0.00%
70	0100 2510 3305 01 336	Audit Services	22,505	19,556	19,556	28,696	19,556	-	0.00%
71	0100 1100 3306 01 330	Translation Services	160	-	-	500	300	300	-
72	0100 2130 3308 01 332	Consulting Physician	2,000	2,040	2,040	2,000	2,000	(40)	-1.96%
73	0100 3200 3308 01 356	Consulting Physician & Physical Exams-Athletics	458	625	360	360	625	-	0.00%
		<b>Subtotal: Purchased Svcs - Support</b>	<b>116,340</b>	<b>71,989</b>	<b>69,924</b>	<b>90,136</b>	<b>77,249</b>	<b>5,260</b>	<b>7.31%</b>

**PURCHASED SERVICES Continued:**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
79	Equipment Repair - Art	The increase reflects the need for kiln maintenance for the Ceramics Program implemented in 2025-2026 School Year.
81	Equipment Repair- Music	The account was reduced to zero (\$0.00) in 2025-2026 RSD1 Budget. The increase reflects restoration of funds to the account, and will be utilized for two (2) tuba repairs and woodwind instrument maintenance.
83	Equipment Repair - Science	The account was reduced to zero (\$0.00) in 2025-2026 RSD1 Budget. The increase reflects restoration of funds to the account, and will be utilized for microscope and balance repairs.
88	Equipment Repair - Technology	The increase reflects the need for replacement batteries and screens for student Chromebooks.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
74	0100 1100 3311 01 366	Purchased Svs - Science Technology	566	2,500	2,100	2,100	2,500	-	0.00%
75	0100 2225 3311 01 339	Techn. Subcontractors	1,900	6,000	6,000	5,000	6,000	-	0.00%
76	0100 2310 3311 01 338	Board Programs	260	2,000	2,000	770	2,000	-	0.00%
77	0100 2823 3314 01 337	Public Relations-Princ. Off.	12,093	13,333	13,333	13,333	13,333	-	0.00%
78	0100 2130 4210 01 332	Medical Waste Removal	9	100	100	100	100	-	0.00%
		<b>Subtotal: Purchased Svs -Other</b>	<b>14,828</b>	<b>23,933</b>	<b>23,533</b>	<b>21,303</b>	<b>23,933</b>	<b>-</b>	<b>0.00%</b>
79	0100 1100 4300 01 343	Eq Repair-Art	48	-	-	-	800	800	-
80	0100 1100 4300 01 351	Eq Repair-Tech Ed	782	2,000	2,000	1,500	2,000	-	0.00%
81	0100 1100 4300 01 353	Eq Repair-Music	1,595	-	-	-	2,000	2,000	-
82	0100 1100 4300 01 355	Eq Repair-Phys Ed/Health Ed	-	1,800	1,800	1,800	1,800	-	0.00%
83	0100 1100 4300 01 357	Eq Repair-Science	1,500	-	-	-	1,500	1,500	-
84	0100 1100 4300 01 399	Eq Repair-Genl	1,882	-	-	169	-	-	-
85	0100 1140 4300 01 340	Eq Repair-Ag.Ed.	12,963	24,000	24,000	24,285	24,000	-	0.00%
86	0100 2120 4300 01 333	Eq Repair-Counseling	491	-	-	126	-	-	0.00%
87	0100 2273 4300 01 329	Eq Repair-Library/Media	2,273	-	-	1,866	-	-	-
88	0100 2225 4300 01 339	Eq Repair-Technology	4,756	3,500	4,415	4,415	5,000	1,500	42.86%
89	0100 2510 4300 01 336	Eq Repair-Business Svcs.	-	-	-	-	-	-	-
90	0100 2400 4300 01 337	Eq Repair-Principal's Office	888	-	-	445	-	-	-
		<b>Subtotal: Purchased Svcs - Eq. Repair Academic</b>	<b>27,179</b>	<b>31,300</b>	<b>32,215</b>	<b>34,606</b>	<b>37,100</b>	<b>5,800</b>	<b>18.53%</b>
91	0100 1100 4420 01 399	Lease of Copiers	10,708	11,025	11,025	10,483	11,025	-	0.00%
92	0100 1140 4420 01 340	Lease of Copier-Ag.Ed.	2,303	2,303	2,303	2,230	2,303	-	0.00%
93	0100 2120 4420 01 333	Lease of Copier- Counseling	2,274	2,274	2,274	2,202	2,274	-	0.00%
94	0100 2400 4420 01 337	Lease of Copier- Principals Office	3,752	3,752	3,752	3,634	3,752	-	0.00%
		<b>Subtotal: Purchased Svcs - Lease of Copiers</b>	<b>19,037</b>	<b>19,354</b>	<b>19,354</b>	<b>18,548</b>	<b>19,354</b>	<b>0</b>	<b>0.00%</b>

**PURCHASED SERVICES Continued**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
95	OSHA – Chemical Removal	The increase reflects a restoration of funds to the account due to a budget reduction in the 2025-2026 Fiscal Year.
96	Trash Removal	The increase is reflective of the projected contractual increase with the contracted service.
98	Improvement of Grounds	Proposed projects include the following: \$2,000 – Baseball/softball annual prep \$3,500 – Funding for Arboretum Landscape Committee \$9,000 – Athletic Field Maintenance \$1,000 – Ice Melt \$2,160 – Seed, Mulch, and Paint Costs
99	Equipment Repair – Buildings and Grounds	Repairs to building systems covered by various maintenance agreements not included in Plumbing/HVAC systems repair (i.e. Building Security, Fire Alarm, Emergency Lighting, Elevator, Clocks, etc.).
101	Plumbing and HVAC Repair	The increase reflects the required annual maintenance of the existing HVAC equipment.
102	Septic Tank	Cost associated with annual pumping of septic tank.
103	Maintenance – General	Please see Appendix II (p. 7) for a complete list of projects under this account for the 2026-2027 School Year.
104	Water Testing	Cost associated with annual required water testing for a public water supply.
105	Contracted Services – Buildings and Grounds	Costs associated with annual service/maintenance contracts.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
95	0100 1100 4210 01 357	OSHA - Chemical Removal	-	100	100	100	500	400	400.00%
96	0100 2620 4210 01 335	Trash Removal	11,214	11,250	11,250	11,250	11,813	563	5.00%
97	0100 2630 4220 01 335	Snow Removal	12,500	15,000	15,000	15,000	15,000	-	0.00%
98	0100 2630 4240 01 335	Improvement of Grounds	12,819	16,343	16,343	16,343	17,160	817	5.00%
99	0100 2620 4300 01 335	Eq Repair-Bldg&Grounds	12,879	14,378	14,378	9,378	15,097	719	5.00%
100	0100 2620 4301 01 335	Capital Maint. Project Reserve-Bldg&Grounds	-	12,000	12,000	12,000	12,000	-	0.00%
101	0100 2620 4304 01 335	Plumbing and HVAC Repair	41,759	30,810	38,610	47,542	32,351	1,541	5.00%
102	0100 2620 4305 01 335	Septic Tank	8,040	7,630	7,630	8,735	8,012	382	5.01%
103	0100 2620 4307 01 335	Maint. - General	140,416	168,987	168,987	168,987	172,339	3,352	1.98%
104	0100 2621 4307 01 335	Water Testing	3,287	1,027	1,027	1,625	1,078	51	4.97%
105	0100 2620 4900 01 335	Contracted Serv.-Bldg&Grounds	86,973	103,223	103,223	104,807	119,154	15,931	15.43%
106	0100 2620 5001 01 335	Cust. Services	19,268	10,000	10,000	8,500	10,000	-	0.00%
		<b>Subtotal: Purchased Svcs - Buildings &amp; Grounds</b>	<b>349,156</b>	<b>390,748</b>	<b>398,548</b>	<b>404,267</b>	<b>414,504</b>	<b>23,756</b>	<b>6.08%</b>

**PURCHASE SERVICES Continued:**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
111	Field Trip – Music	Proposed field trip costs are inclusive of bus transportation for the Berkshire Choral Festival; Performance Tour Subsidy for NYC/Disney Trip; and Regional Elementary School Choral/Band Tour.
112	Field Trip – Science	The increase reflects the projected increase in fuel costs for Marine Biology, Forensics, and Environmental Science field trips.
115	Field Trip – Social Studies	Budgetary savings are incurred through utilization of grant funds for the Metropolitan Museum of Art Cloisters Trip to NYC.
117	Transportation Athletics	Budgetary savings are incurred through the removal of Indoor Track and Girls Lacrosse programs in the 2026-2027 School Year due to low student participation.
118	Transportation/Consult: Bridges Program	Transportation costs are absorbed by the Transportation – Athletics account line.
119	Late Buses	The 2026-2027 Fiscal Year represents Year Three (3) of a five (5) year agreement with All-Star Transportation. The contractual increase is 3.7% for FY27.
121	Athletic Insurance	High School’s share of Student Accident Insurance for Middle School/High School Sports Programs.
126	Postage – Principal’s Office	The increase reflects the increase in number of mailings and postage prices for the 2026-2027 School Year.
128	Printing and Binding – School Counseling	Printing and Binding services are not required for the 2026-2027 School Year.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Residual Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
107	0100 2120 5102 01 368	Field Trips-Career/Work Experience	1,060	3,000	3,000	1,000	3,000	-	0.00%
108	0100 2700 5101 01 340	Fld Trp-Ag.Ed.	-	400	400	200	400	-	0.00%
109	0100 2700 5101 01 343	Fld Trp-Art	-	950	950	475	950	-	0.00%
110	0100 2700 5101 01 351	Fld Trp-Tech Ed	-	300	300	-	300	-	0.00%
111	0100 2700 5101 01 353	Fld Trp-Music	3,020	3,700	3,700	3,700	3,176	(524)	-14.16%
112	0100 2700 5101 01 357	Fld Trp-Science	4,726	6,500	6,500	6,500	7,000	500	7.69%
113	0100 2700 5101 01 360	Fld Trp-World Language	500	500	500	-	500	-	0.00%
114	0100 2700 5101 01 361	Fld Trp-English	6,685	10,000	10,000	10,000	10,000	-	0.00%
115	0100 2700 5101 01 363	Fld Trp-Social Studies	4,869	7,000	7,000	7,000	6,000	(1,000)	-14.29%
		<b>Subtotal: Purchased Svcs. - Field Trips</b>	<b>20,861</b>	<b>32,350</b>	<b>32,350</b>	<b>28,875</b>	<b>31,326</b>	<b>(1,024)</b>	<b>-3.17%</b>
116	0100 2700 5100 01 330	Student Transp./Field Trip-General	7,291	7,000	7,000	7,000	7,000	-	0.00%
117	0100 2700 5102 01 356	Transportation Athletics	69,624	84,109	71,109	77,161	82,949	(1,160)	-1.38%
118	0100 2700 5101 01 367	Transportation/Consult: Bridges Program	1,530	2,000	2,000	-	-	(2,000)	-100.00%
119	0100 2700 5100 01 334	Late Buses	48,750	57,510	52,760	54,756	59,810	2,300	4.00%
		<b>Subtotal: Purchased Svcs. - Transportation</b>	<b>127,195</b>	<b>150,619</b>	<b>132,869</b>	<b>138,917</b>	<b>149,759</b>	<b>(860)</b>	<b>-0.57%</b>
120	0100 2620 5203 01 335	Insurance-P&C	83,995	84,395	84,395	85,003	84,395	-	0.00%
121	0100 3200 5205 01 356	Athl. Insurance.	1,908	2,000	2,720	2,720	2,500	500	25.00%
122	0100 2310 5207 01 338	Insurance-E&O	9,860	10,000	10,000	10,000	10,000	-	0.00%
		<b>Subtotal: Purchased Svcs. - Insurance</b>	<b>95,762</b>	<b>96,395</b>	<b>97,115</b>	<b>97,723</b>	<b>96,895</b>	<b>500</b>	<b>0.52%</b>
123	0100 2400 5301 01 399	Telephone	9,038	13,640	13,640	12,040	13,640	-	0.00%
124	0100 2225 5302 01 339	Internet Service	10,296	10,296	10,296	10,296	10,296	-	0.00%
125	0100 2120 5310 01 333	Postage & Mailings-School Counseling	500	500	500	250	500	-	0.00%
126	0100 2400 5310 01 337	Postage-Princ. Off.	4,545	5,500	5,500	5,678	6,000	500	9.09%
		<b>Subtotal: Purchased Svcs. - Communications</b>	<b>24,379</b>	<b>29,936</b>	<b>29,936</b>	<b>28,264</b>	<b>30,436</b>	<b>500</b>	<b>1.67%</b>
127	0100 2310 5401 01 338	Adv. & Printed Announcements	-	500	500	-	500	-	0.00%
128	0100 2120 5501 01 333	Printing & Binding-School Counseling	13	100	100	-	-	(100)	-100.00%
129	0100 2400 5501 01 337	Printing & Binding-Princ. Off.	410	1,000	1,000	894	1,000	-	0.00%
		<b>Subtotal: Purchased Svcs. - Printing &amp; Binding</b>	<b>423</b>	<b>1,600</b>	<b>1,600</b>	<b>894</b>	<b>1,500</b>	<b>(100)</b>	<b>-6.25%</b>

**PURCHASE SERVICES Continued:**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
130	Tuition – Out of District	Anticipated reduction for regular education students without an Individual Educational Program (IEP).
136	Travel - Math	The budgetary increase is to cover attendance at the Associated Teachers of Mathematics in Connecticut (ATOMIC) Conference; the NCSM Conference in Colorado; and National Council of Teachers in Mathematics Memberships for the Math Department Certified Staff.
141	Travel – Ag Ed.	The budgetary increase is to reflect travel expenses to State and National Conferences, as well as to accommodate the increase in fuel costs.
142	Travel - Counseling	The budgetary increase reflects attendance at regional and national conferences, as well as to provide professional development opportunities for maintenance of LCSW licensure.
143	Travel – Library Media	The budgetary increase reflects attendance at the Connecticut Association of School Librarians Conference, as well as the Teaching and Learning Technology Conference at UConn.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
130	0100 1100 5620 01 399	Tuition Out-Of-District	1,625	10,000	8,680	7,288	8,680	(1,320)	-13.20%
131	0100 1100 5801 01 343	Travel-Art	382	400	400	200	400	-	0.00%
132	0100 1100 5801 01 351	Travel-Tech Ed	-	-	-	-	-	-	0.00%
133	0100 1100 5801 01 353	Travel-Music	-	200	200	200	200	-	0.00%
134	0100 1100 5801 01 355	Travel-Phys Ed/Health Ed	-	500	500	-	500	-	0.00%
135	0100 1100 5801 01 357	Travel-Science	-	800	800	690	800	-	0.00%
136	0100 1100 5801 01 359	Travel-Math	-	3,680	3,680	3,680	4,500	820	0.00%
137	0100 1100 5801 01 363	Travel-Social Studies	185	1,935	1,935	1,935	1,935	-	0.00%
138	0100 1100 5801 01 360	Travel - World Language	-	300	300	-	300	-	0.00%
139	0100 1100 5801 01 365	Travel-Work Study/School Career	664	800	800	300	800	-	0.00%
140	0100 1100 5801 01 367	Travel-Student Assistance	-	800	800	-	800	-	0.00%
141	0100 1140 5801 01 340	Travel-Ag.Ed.	6,719	7,000	7,000	7,000	8,000	1,000	14.29%
142	0100 2120 5801 01 333	Travel-Counseling	4,479	3,500	3,500	2,500	5,000	1,500	42.86%
143	0100 2222 5801 01 329	Travel-Library/Media	320	279	279	100	530	251	89.96%
144	0100 2225 5801 01 339	Travel-Technology	-	1,500	585	200	1,500	-	0.00%
145	0100 2400 5801 01 337	Travel-Princ. Off.	-	500	500	100	500	-	0.00%
146	0100 3200 5801 01 356	Travel-Athletics	457	750	750	375	750	-	0.00%
		Subtotal: Purchased Svcs. - Travel	14,831	32,944	30,709	24,568	35,195	2,251	6.83%
<b>TOTAL PURCHASED SERVICES</b>			<b>854,250</b>	<b>935,868</b>	<b>913,103</b>	<b>927,464</b>	<b>962,201</b>	<b>26,333</b>	<b>2.81%</b>

**SUPPLIES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
148	Supplies - Nurse	The budgetary increase is for replacement of expired over the counter (OTC) medications, bandages, AED electrodes/pads, and other disposable medical supplies.
157	Supplies - Art	The budgetary increase reflects the increase in market price for clay, glazes, kiln supplies, archival ink, photo paper, acrylic paint, canvases, and general classroom consumables.
162	Supplies - Math	The budgetary increase is to accommodate curriculum structure for group-based in-class activities/projects, as well as general instructional supplies (i.e. calculator batteries, markers, erasers).
165	Supplies – Social Studies	The budget reduction was requested by the Social Studies Department Head to assist in lowering the overall budget increase for the 2026-2027 Fiscal Year.
167	Supplies – Title 1	Curriculum supplies were purchased in the 2025-2026 School Year.
169	Supplies - School Counseling	The budgetary increase is to accommodate necessary supplies for the Character Strong Program, Freshman Orientation, the College/Career Fair, Advanced Placement (AP) exams, and PSAT Exams.
172	Software Technology	The budgetary increase reflects contractual increases in software subscriptions, as well as the addition of four (4) software applications in the 2026-2027 School Year.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
147	0100 2120 6100 01 333	Meeting Supplies-School Counseling	-	300	300	250	300	-	0.00%
148	0100 2130 6100 01 332	Supplies-Nurse	2,954	3,000	3,000	2,600	3,675	675	22.50%
149	0100 3200 6100 01 356	Supplies-Athletics	-	1,700	1,700	1,500	1,700	-	0.00%
150	0100 2400 6101 01 337	Supplies-Princ. Off.	2,133	1,500	1,500	1,500	1,500	-	0.00%
151	0100 2510 6101 01 336	Office Supplies-Business Office	1,684	1,200	1,200	1,138	1,200	-	0.00%
		<b>Subtotal: Supplies - Administrative</b>	<b>6,772</b>	<b>7,700</b>	<b>7,700</b>	<b>6,988</b>	<b>8,375</b>	<b>675</b>	<b>8.77%</b>
152	0100 2222 6100 01 329	Supplies-Library/Media	2,401	1,200	1,200	1,100	1,200	-	0.00%
153	0100 1100 6102 01 399	Supplies - Capstone	-	2,500	2,500	2,000	2,500	-	0.00%
154	0100 2120 6101 01 333	Office Supplies -School Counseling	2,417	2,500	2,412	2,200	2,500	-	0.00%
155	0100 2310 6101 01 338	Supplies-Graduation	12,985	8,000	8,000	9,372	8,000	-	0.00%
156	0100 1100 6102 01 330	General Instructional Supplies	7,969	8,800	8,800	8,300	8,800	-	0.00%
157	0100 1100 6102 01 343	Supplies-Art	12,600	16,000	16,000	16,000	16,500	500	3.13%
158	0100 1100 6102 01 351	Supplies-Tech Ed	10,199	14,000	14,000	13,500	14,000	-	0.00%
159	0100 1100 6102 01 353	Supplies-Music	3,940	4,413	4,413	4,413	4,413	-	0.00%
160	0100 1100 6102 01 355	Supplies-Phys Ed/Health Ed	7,452	9,093	9,093	8,593	8,743	(350)	-3.85%
161	0100 1100 6102 01 357	Supplies-Science	10,852	10,000	11,000	10,500	10,000	-	0.00%
162	0100 1100 6102 01 359	Supplies-Math	3,628	3,000	3,000	2,500	4,000	1,000	33.33%
163	0100 1100 6102 01 360	Supplies-World Language	2,602	4,000	4,000	3,000	4,000	-	0.00%
164	0100 1100 6102 01 361	Supplies-English	2,356	3,225	3,225	2,725	3,225	-	0.00%
165	0100 1100 6102 01 363	Supplies-Social Studies	2,729	3,200	3,200	2,700	2,720	(480)	-15.00%
166	0100 1100 6102 01 366	Supplies-Science Technology Center	2,911	2,500	2,500	2,000	2,500	-	0.00%
167	0100 1100 6102 01 381	Supplies-Tile I	228	4,726	4,726	4,000	500	(4,226)	-89.42%
168	0100 1140 6102 01 340	Supplies-Ag.Ed.	28,099	38,075	38,075	37,575	38,075	-	0.00%
169	0100 2120 6102 01 333	Instr. Supplies-Counseling	18,365	14,000	14,088	14,088	17,620	3,620	25.86%
170	0100 2120 6102 01 368	Instr. Supplies-Career Center	1,053	1,100	1,100	850	1,100	-	0.00%
		<b>Subtotal: Supplies - Instructional</b>	<b>132,784</b>	<b>150,332</b>	<b>151,332</b>	<b>145,416</b>	<b>150,396</b>	<b>64</b>	<b>0.04%</b>
171	0100 2225 6102 01 339	Supplies-Technology	5,864	5,500	7,300	7,200	5,500	-	0.00%
172	0100 2225 6103 01 339	Software-Technology	107,883	122,264	122,264	114,264	140,194	17,930	14.66%
		<b>Subtotal: Supplies - Software</b>	<b>113,747</b>	<b>127,764</b>	<b>129,564</b>	<b>121,464</b>	<b>145,694</b>	<b>17,930</b>	<b>14.03%</b>

**SUPPLIES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
178	Awards – Athletics	There is an increase in the number of Crown Trophy Awards in the Fall and Winter sports seasons, as well as the cost of tickets for the annual Berkshire League All Star Dinner.
179	Custodial Supplies	Costs associated with cleaning products, disinfectants, microfiber towels, wipes, etc.
181	Electricity	Payments on a solar lease will be completed in the first quarter of the 2026-2027 Fiscal Year. Projected usage from HVAC Units in Cafeteria, Auditorium, and Room 133 is less than anticipated.
182	Propane Gas	The lock-in price for the 2026-2027 Fiscal Year is \$1.59 per gallon. The number of total gallons was increased from 4,500 to 5,450 gallons.
183	Heating Oil	The budgetary increase is associated with an increase in the lock-in price (FY26: \$2.70 to FY27: \$2.74), the total number of gallons (FY26: 54,000 to FY27: 75,000), and associated taxes/fees.
187	Textbook - Science	Replacement textbooks were purchased in 2025-2026 Fiscal Year. Science Department Head voluntarily reduced textbook line for the 2026-2027 School Year.
188	Textbooks – Math	Replacement textbooks were purchased in the 2025-2026 Fiscal Year.
190	Textbooks – English	Textbooks for Creative Non-Fiction Course to be purchased with 2025-2026 unexpended funds.
191	Textbooks – Social Studies	Social Studies Department Head voluntarily reduced textbook line for the 2026-2027 School Year.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
173	0100 2400 6103 01 337	Attend & Comp. Supplies	732	775	775	675	775	-	0.00%
174	0100 1140 6104 01 340	A.V.-Ag.Ed.	-	1,000	1,000	250	1,000	-	0.00%
175	0100 2223 6104 01 329	Audio Visual Materials-Library	4,808	5,500	5,500	4,500	5,500	-	0.00%
		Subtotal: Supplies - Support	5,540	7,275	7,275	5,425	7,275	-	0.00%
176	0100 1100 6106 01 355	Awards-Phys Ed/Health Ed	-	-	-	-	-	-	0.00%
177	0100 2400 6106 01 337	Awards-Princ. Off.	-	250	250	150	250	-	0.00%
178	0100 3200 6106 01 356	Awards-Athletics	5,051	4,310	4,310	4,010	5,075	765	17.75%
		Subtotal: Supplies - Awards	5,051	4,560	4,560	4,160	5,325	765	16.78%
179	0100 2620 6110 01 335	Custodial Supplies	40,703	47,500	47,500	47,000	49,875	2,375	5.00%
180	0100 2620 6111 01 335	Maintenance Supplies	9,540	19,000	19,000	18,800	19,000	-	0.00%
		Subtotal: Supplies - Cust./Maint. Supplies	50,242	66,500	66,500	65,800	68,875	2,375	3.57%
181	0100 2620 6220 01 335	Electricity	230,646	267,860	267,860	235,000	235,000	(32,860)	-12.27%
182	0100 2620 6230 01 335	Propane Gas	10,229	13,275	13,275	13,275	11,775	(1,500)	-11.30%
183	0100 2620 6240 01 335	Heating Oil	246,736	146,205	146,205	184,708	206,046	59,841	40.93%
184	0100 1140 6260 01 340	Bus Fuel-Ag.Ed.	2,890	4,500	4,500	4,000	4,500	-	0.00%
185	0100 2650 6260 01 335	Vehicle Supp.	1,062	1,200	1,200	4,242	1,200	-	0.00%
186	0100 2700 6260 01 334	Supplies-Student Transportation	2,309	3,500	3,500	2,700	3,500	-	0.00%
		Subtotal: Supplies - Energy	493,872	436,540	436,540	443,926	462,021	25,481	5.84%
187	0100 1100 6400 01 357	Txtbks-Science	5,725	3,000	2,000	1,250	500	(2,500)	-83.33%
188	0100 1100 6400 01 359	Txtbks-Math	6,261	8,500	8,500	7,000	3,500	(5,000)	-58.82%
189	0100 1100 6400 01 360	Txtbks-World Language	-	500	500	200	500	-	0.00%
190	0100 1100 6400 01 361	Txtbks-English	1,120	7,000	7,000	5,900	5,500	(1,500)	-21.43%
191	0100 1100 6400 01 363	Txtbks-Social Studies	136	1,225	1,225	475	-	(1,225)	-
		Subtotal: Supplies - Textbooks	13,242	20,225	19,225	14,825	10,000	(10,225)	-50.56%
192	0100 2222 6401 01 329	Periodicals/Subscriptions-Library	9,221	10,885	10,885	10,885	10,885	-	0.00%
193	0100 2310 6401 01 338	Publicatons/Subscriptions- Board of Ed.	-	500	500	-	500	-	0.00%
194	0100 2222 6402 01 329	Books-Library	8,724	13,500	13,500	13,000	13,500	-	0.00%
		Subtotal: Supplies - Subscriptions/Books	17,945	24,885	24,885	23,885	24,885	-	0.00%
<b>TOTAL SUPPLIES</b>			<b>839,195</b>	<b>845,761</b>	<b>847,581</b>	<b>831,889</b>	<b>882,846</b>	<b>37,065</b>	<b>4.38%</b>

**EQUIPMENT**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
196	Equipment New - General	Reduction requested by High School Administration to assist with lowering the overall budget increase for the 2026-2027 Fiscal Year.
198	Equipment - Art	Kiln for Ceramics Program was purchased in the 2025-2026 School Year. Budgeted amount reflects cost for two (2) replacement digital cameras.
200	Equipment - Music	Budgeted amount reflects the cost for a new music production desk for digital production activities within the music curriculum.
202	Equipment - Science	Science Equipment for the 2025-2026 School Year was purchased with 2024-2025 unexpended funds. The increase reflects restoration of funds to the account, and will be used to purchase Vernier probes, drones for Engineering Course, and equipment needs for ECE Biology Course.
204	Equipment New - English	Requested camera equipment will be purchased with 2025-2026 unexpended funds.
206	Equipment – Science Technology Center	Requested equipment (i.e. computer, bass amp for the recording studio, 3D printer, and three drones) will be purchased from 2025-2026 unexpended funds.
209	Equipment - Nurse	Budgeted amount reflects the cost for three (3) AED rechargeable batteries and a new copier/printer for the Nurse’s Office.
212	Equipment - Technology	Minimal budgetary increase due to purchase of Student Chromebooks and Staff All-In-One computers being purchased with 2025-2026 unexpended funds.
214	Equipment – Buildings and Grounds	Please see Appendix II for a complete list of equipment purchases for the Buildings and Grounds Department for the 2026-2027 Fiscal Year.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
195	0100 1140 7000 01 340	Ag-Ed Operating Grant		-		-	-	-	-
196	0100 1100 7312 01 330	Eq. New-General	7,231	10,000	2,200	2,200	-	(10,000)	-100.00%
197	0100 1100 7312 00 333	Equipment - Counseling	100	300	300	300	-	-	0.00%
198	0100 1100 7312 01 343	Equipment-Art	2,134	10,600	10,600	10,600	2,400	(8,200)	-
199	0100 1100 7312 01 351	Equipment-Tech Ed	257	-	-	-	-	-	-
200	0100 1100 7312 01 353	Equipment-Music	-	5,526	5,526	5,515	4,050	(1,476)	-
201	0100 1100 7312 01 355	Equipment-Phys Ed/Health Ed	6,162	1,500	1,500	1,250	1,500	-	0.00%
202	0100 1100 7312 01 357	Equipment-Science	11,838	-	-	-	7,900	7,900	-
203	0100 1100 7312 01 359	Equipment- Math	-	-	-	11,740	-	-	-
204	0100 1100 7312 01 361	Equipment New-English	6,107	4,000	4,000	7,500	-	(4,000)	-
205	0100 1100 7312 01 363	Equipment-Social Studies	779	-	-	-	-	-	-
206	0100 1100 7312 01 366	Equipment-Science Technology Center	6,186	5,000	5,400	9,400	-	(5,000)	-100.00%
207	0100 1100 7312 01 399	Musical Theatre Production	10,000	10,000	10,000	10,000	10,000	-	0.00%
208	0100 1140 7312 01 340	Equipment - Ag. Ed.	-	-	-	-	-	-	-
209	0100 2130 7312 01 332	Equipment - Nurse	3,103	3,500	3,500	3,400	2,540	(960)	-
210	0100 2223 7312 01 329	Equipment-Library/Media	2,163	2,500	2,500	2,250	2,500	-	0.00%
		<b>Subtotal: Property - Equipment Academic</b>	<b>56,061</b>	<b>52,926</b>	<b>45,526</b>	<b>64,155</b>	<b>31,190</b>	<b>(21,736)</b>	<b>-41.07%</b>
211	0100 1140 7001 01 340	Culinary / Greenhouse Project Ag	51,385	-	-	-	-	-	-
212	0100 2225 7312 01 339	Equipment-Technology	57,432	45,318	45,318	89,818	45,778	460	1.02%
213	0100 2400 7312 01 337	Equipment-Princ. Off.	7,228	1,000	1,000	500	1,000	-	0.00%
214	0100 2620 7312 01 335	Equipment-Bldg&Grounds	575	10,000	10,000	8,500	5,540	(4,460)	-
215	0100 2510 7312 01 336	Equipment-Business Svcs.	-	1,000	1,000	560	1,000	-	0.00%
216	0100 3200 7312 01 356	Equipment-Athletics	5,997	5,000	5,000	5,000	5,000	-	0.00%
		<b>Subtotal: Property - Support</b>	<b>122,617</b>	<b>62,318</b>	<b>62,318</b>	<b>104,378</b>	<b>58,318</b>	<b>(4,000)</b>	<b>-6.42%</b>
		<b>TOTAL PROPERTY</b>	<b>178,678</b>	<b>115,244</b>	<b>107,844</b>	<b>168,533</b>	<b>89,508</b>	<b>(25,736)</b>	<b>-22.33%</b>

**OTHER**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
218	Interest on Principal	Interest costs associated with two (2) bond obligations.
219	Redemption of Principal	Principal costs associated with two (2) bond obligations.
220	Transfer Athletics	The budgetary increase reflect the need for purchase of new boys and girls soccer uniforms and athletic field maintenance (i.e. baseball/softball field prep, field paint, and field clay).

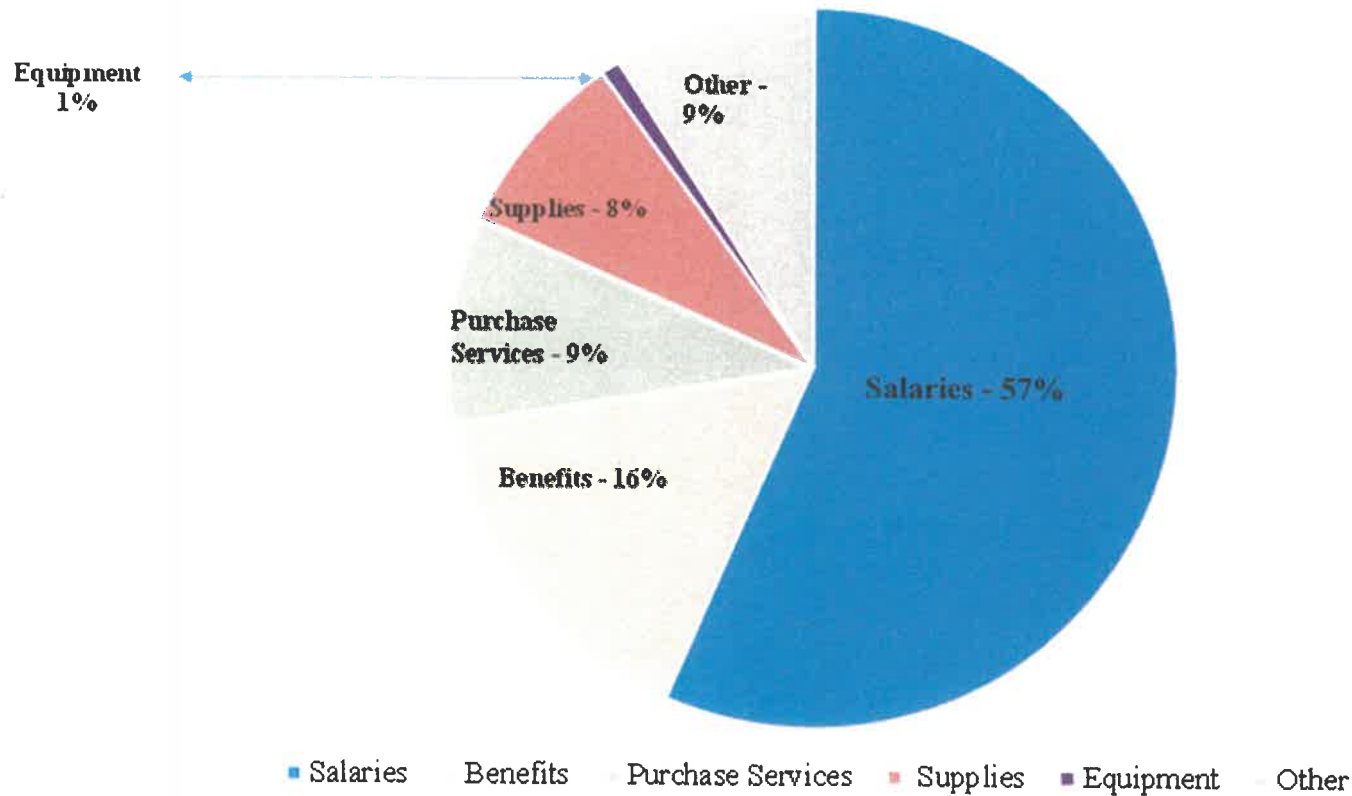
**HIGH SCHOOL TOTAL**

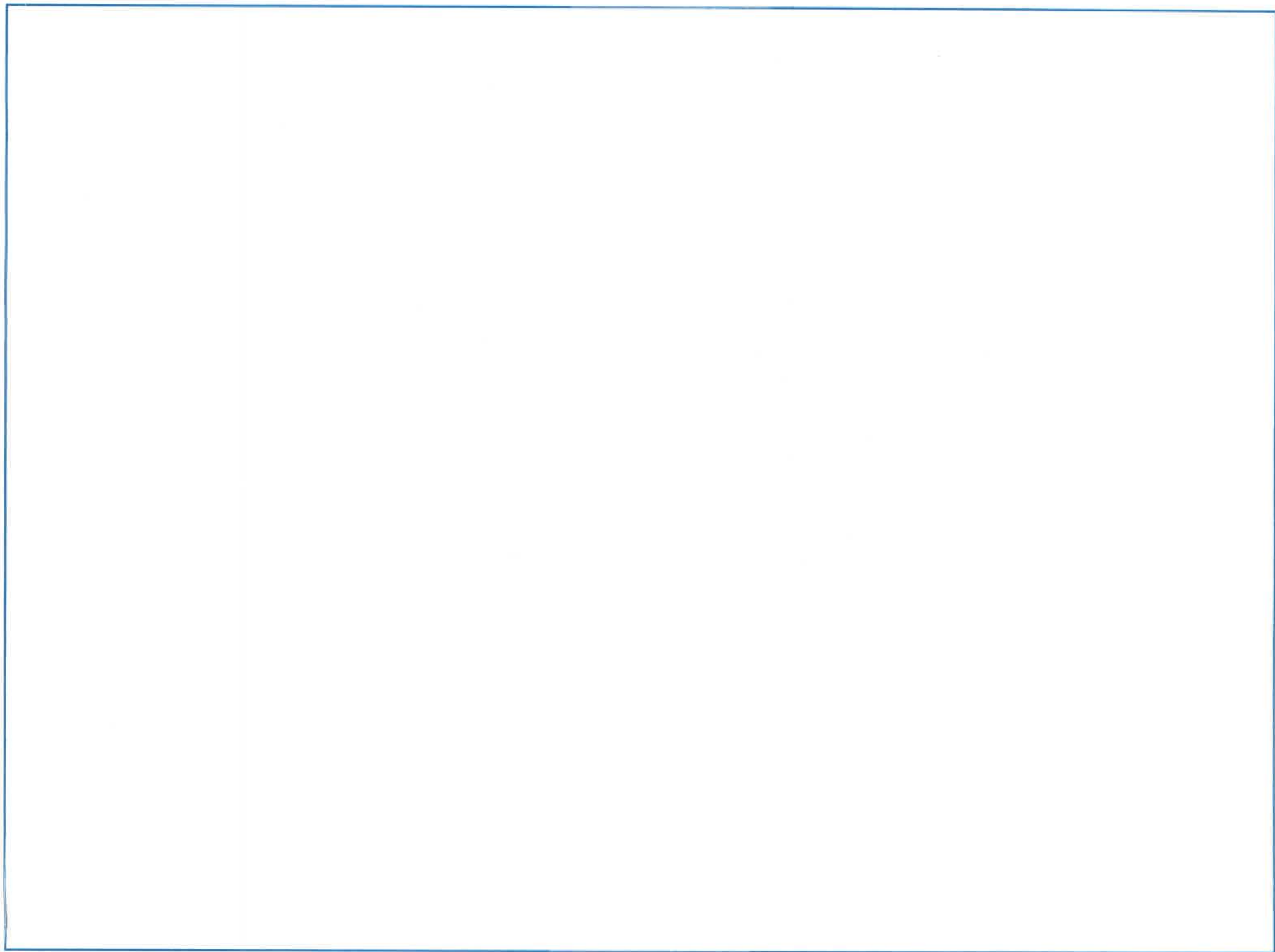
FUN #	Acct. Number	Account Description	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase (\$)	Increase (%)
			(ACTUAL)	Budget	Revised Budget	Est. Expenditure	Budget		
217	0100 2400 8100 01 337	Dues-Principals Office	18,489	19,000	19,000	18,544	19,000	-	0.00%
218	0100 5100 8300 01 394	Interest on Principal	284,512	334,357	334,357	334,357	317,758	(16,599)	-4.96%
219	0100 5100 9100 01 394	Redemption of Principal	616,000	422,000	422,000	422,000	430,000	8,000	1.90%
220	0100 5200 9302 01 356	Transfers-Athletics	92,994	89,513	115,263	110,567	106,980	17,467	19.51%
221	0100 5200 9303 01 398	Transfer to Educational Reserve	150,043	-	-	-	-	-	-
222	0100 1250 9304 01 381	Transfer-Title 1	53,949	63,000	63,000	63,000	63,000	-	0.00%
<b>TOTAL OTHER</b>			<b>1,215,987</b>	<b>927,870</b>	<b>953,620</b>	<b>948,468</b>	<b>936,738</b>	<b>8,868</b>	<b>0.96%</b>
<b>TOTAL HIGH SCHOOL</b>			<b>9,989,749</b>	<b>10,107,229</b>	<b>10,138,517</b>	<b>10,081,900</b>	<b>10,404,446</b>	<b>302,218</b>	<b>2.99%</b>

## Proposed FY27 RSD1 High School Budget Breakdown by Object

	Dollars (\$)	Percentage (%)
<b>Salaries</b>	\$ 5,887,097	57%
<b>Benefits</b>	\$ 1,646,056	16%
<b>Purchase Services</b>	\$ 962,201	9%
<b>Supplies</b>	\$ 882,846	8%
<b>Equipment</b>	\$ 89,508	1%
<b>Other</b>	\$ 936,738	9%
<b>Total</b>	\$ 10,404,446	100%

## Proposed RSD1 FY27 High School Budget Breakdown by Object





**PUPIL SERVICES CENTER**  
**BUDGET BY PROGRAM FISCAL YEAR 2027**

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**SALARIES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
223	Special Ed. and Pre-K. Teachers	Salary increase reflects the Gross Wage Increase (GWI) plus Step Cost for Certified Staff within the Housatonic Valley Regional Faculty Association Collective Bargaining Agreement. One (1) Certified Staff member is anticipating a degree change in the 2026-2027 School Year (MA to 6 <sup>TH</sup> Year degree).
224	Psychologists	Two (2) psychologists retiring at the end of the 2025-2026 School Year. One (1) position will not be filled in the 2026-2027 School Year. One (1) position will be replaced at a lower step on the salary schedule.
225	Speech Clinicians	One (1) Speech Clinician at a lower step on the salary schedule resigned in the 2025-2026 School Year. The budget reflects a replacement at an equivalent step to the resigned position.
226, 227	Director of Pupil Services/ Special Education Supervisor	Negotiated salary increases within the Region One Federation of Administrators Collective Bargaining Agreement.
228	Tutoring Services	Projected to utilize fewer tutors to meet student needs in the 2026-2027 School Year.
229	Ed. Paraprofessionals	Negotiated increase in the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement. Three (3) positions will be replaced with new hires at a lower step on the salary schedule.
230	Exec. Sec/ Admin. Asst.	Negotiated increase in the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement. The Administrative Assistant to the Special Education Supervisor was promoted to an Executive Secretary position in the 2025-2026 School Year.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
<b>FUND 0102: PUPIL SERVICES CENTER</b>									
	0102 1460 0100 02 000	PY Accrued Wages							
223	0102 1200 1110 02 076	Special Ed.&Pre K Teachers	1,479,306	1,564,282	1,597,475	1,597,475	1,664,897	100,615	6.43%
224	0102 2140 1110 02 077	Psychologists	544,176	613,336	571,161	571,161	471,247	(142,089)	-23.17%
225	0102 2150 1110 02 079	Speech Clinicians	496,259	527,802	457,781	457,781	514,736	(13,066)	-2.48%
226	0102 2800 1111 02 074	Director of Pupil Services	162,302	170,223	169,993	169,993	178,249	8,026	4.71%
227	0102 2800 1111 02 076	Special Education Supervisor	141,085	147,735	147,735	147,735	154,686	6,951	4.71%
228	0102 1200 1116 02 076	Tutoring Services	944	5,000	2,063	2,063	3,500	(1,500)	-30.00%
229	0102 1200 1121 02 076	Ed Paraprofessionals	764,039	804,315	807,005	807,005	876,426	72,111	8.97%
230	0102 2800 1122 02 074	Exec. Sec./Admin. Asst.	141,791	147,248	147,536	147,536	148,682	1,434	0.97%
231	0102 1200 1211 02 099	Substitute Teachers	11,983	18,000	10,000	10,000	18,000	-	0.00%
232	0102 1200 1311 02 099	Salary-Extended Services	65,328	87,000	84,250	84,250	87,000	-	0.00%

**SALARIES Continued**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
232	Physical/Occupational Therapy	One (1) new Occupational Therapist hired in 2025-2026 School Year will be an MA Step 8 – 0.8FTE in the 2026-2027 School Year. The new position utilizes an integrative care model and care coordination with the physical therapist to meet current students.

**BENEFITS**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
234	Health – Sp. Ed.	The State of Connecticut Partnership Plan (SPP) 2.0 projected an 11.0% increase in Health Insurance for districts in Litchfield County. The SPP also projected a 2.0% increase in Option #5 and a 3.0% increase in Option #1 Dental Plans. There are 30 employees with family insurance plans, 12 employees with two-person insurance plans, and 22 single insurance plans.
235	FICA- Sp. Ed.	Budgetary savings reflect three (3) Non-Certified positions being replaced with new hires at a lower step on the salary schedule.
236	Pension – Sp Ed.	Budgetary savings reflect three (3) Non-Certified positions being replaced with new hires at a lower step on the salary schedule that are not pension eligible.
237	Tuition Reimbursement	Four (4) Certified Staff Members are working towards degree changes (MA to 6 <sup>TH</sup> Year degree) in the 2026-2027 School Year.
238	Life – Sp. Ed.	The Region One BOE provides BOE-sponsored coverage in the amount of \$100,000 for Certified Staff (CBA with Housatonic Valley Regional Faculty Association) and a choice of either \$50,000 or \$100,000 coverage for Non-Certified Staff (CBA with Local 1303-266 of Council 4 AFCME Non-Certified Union). The decrease reflects the coverage modification for Non-Certified staff electing the \$50,000 coverage option.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
233	0102 2139 1120 02 099	Physical/Occupal Therapy	130,916	141,870	160,721	160,721	160,977	19,107	13.47%
<b>TOTAL SALARIES</b>			<b>3,938,129</b>	<b>4,226,811</b>	<b>4,155,720</b>	<b>4,155,720</b>	<b>4,278,401</b>	<b>51,590</b>	<b>1.22%</b>
234	0102 1200 2100 02 022	Health-Sp Ed	1,343,998	1,532,392	1,542,980	1,542,980	1,690,895	158,503	10.34%
235	0102 1200 2200 02 022	FtCA-Sp Ed	116,815	112,799	119,963	119,963	111,655	(1,144)	-1.01%
236	0102 1200 2300 02 022	Pension-Sp Ed	53,292	65,587	42,039	42,039	63,004	(2,583)	-3.94%
237	0102 1200 2400 02 099	Tuition Reimbursement	2,365	5,000	13,803	13,803	15,000	10,000	200.00%
238	0102 1200 2700 02 022	Life-Sp Ed	5,326	11,345	10,449	10,449	10,769	(576)	-5.07%
239	0102 1200 2500 02 099	Unemployment Compensation			72	72			
<b>TOTAL BENEFITS</b>			<b>1,521,795</b>	<b>1,727,123</b>	<b>1,729,306</b>	<b>1,729,306</b>	<b>1,891,323</b>	<b>164,200</b>	<b>9.51%</b>

**PURCHASED SERVICES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
239	Professional Development	Budget reduction approved by Director of Special Education to increase overall savings.
241	Work Study	Anticipated reduction in students participating in work study program.
242	Translation Services	Anticipated reduction in need for translation services.
243	Legal Services	Budgetary increase reflects an increase in complex personnel matters which require legal counsel.
244	Section 125 Services	Anticipated reduction in utilization for Section 125 services by Pupil Services employees.
245	Audit Services	Budgetary increase reflects a projected contractual increase with auditing firm (King, King, and Associates), as well as an additional GASB101 auditing requirement for school districts.
246	Health Exams	Anticipated increase in the number of employee health exams.
247	Consultation/Consulting Services	Increased need for consulting services to provide support/expertise for complex student cases.
249	Eq. Repair – Special Ed.	Budgetary increase reflects a restoration of funds to the account line for anticipated equipment repair needs.
250	Eq. Repair – Pupil Services Admin	Budgetary increase reflects a restoration of funds to the account line for anticipated equipment repair needs.
253	Transportation	Budgetary increase reflects transportation costs to outplacement facilities for students with complex cases.
254	Telephone	Anticipated reduction in telephone expense.
256	Tuition Outplacement	Budgetary increased reflects tuition costs for students with complex cases.
257	Travel Expense	Anticipated reduction in mileage reimbursement for intra-district travel of Pupil Services Staff.

LN#	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
239	0102 2210 3204 02 099	Professional Development	18,576	15,306	-	-	12,000	(3,306)	-21.60%
240	0102 2213 3204 02 099	Pre K In Service	250	750	-	-	250	(500)	-66.67%
241	0102 1200 3250 02 099	Work Study	2,482	4,000	-	-	3,200	(800)	-20.00%
242	0102 2800 3306 02 099	Translation Services	955	2,500	-	-	1,200	(1,300)	-52.00%
243	0102 2800 3301 02 074	Legal Services	58,057	15,000	46,667	46,667	20,000	5,000	33.33%
244	0102 2800 3303 02 074	Section 125 Services	21	1,139	-	-	250	(889)	-78.05%
245	0102 2800 3305 02 074	Audit Services	6,888	5,759	8,379	8,379	7,250	1,491	25.88%
246	0102 1200 3307 02 099	Health Exams	518	150	300	300	500	350	233.33%
247	0102 2800 3311 02 074	Consultation Services/Consulting Services	69,302	24,000	85,913	85,913	70,000	46,000	191.67%
248	0102 2140 3316 02 077	Ed./Psychological Evls.	43,563	23,000	27,570	27,570	23,000	-	0.00%
249	0102 1200 4300 02 076	Eq. Repair-Special Ed.	-	-	-	-	1,500	1,500	0.00%
250	0102 2800 4300 02 074	Eq. Repair-Pupil Services Admin.	335	-	120	120	500	500	0.00%
251	0102 2800 4420 02 074	Lease of Copier	2,253	2,253	2,253	2,253	2,253	(0)	-0.02%
252	0102 2800 4900 02 074	Office Use & Utilities	3,000	3,000	3,000	3,000	3,000	-	0.00%
253	0102 2700 5100 02 034	Transportation	412,961	428,065	426,659	426,659	495,500	67,435	15.75%
254	0102 2800 5301 02 074	Telephone	397	2,000	2,000	2,000	750	(1,250)	-62.50%
255	0102 2800 5310 02 074	Postage	1,451	1,400	1,400	1,400	1,400	-	0.00%
256	0102 1200 5620 02 076	Tuition Outplacements	822,593	1,176,000	1,189,487	1,210,259	1,520,000	344,000	29.25%
257	0102 1200 5801 02 099	Travel Expense	9,841	17,000	10,000	10,000	8,000	(9,000)	-52.94%
<b>TOTAL PURCHASED SERVICES</b>			<b>1,453,441</b>	<b>1,721,322</b>	<b>1,803,748</b>	<b>1,824,520</b>	<b>2,170,553</b>	<b>449,230</b>	<b>26.10%</b>

**SUPPLIES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
263	Supplies – Student Transportation	Anticipated reduction in transportation supplies.

**PROPERTY**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
265	Equipment – Sp. Ed.	Budgetary increase reflects a restoration of funds to the account line for anticipated equipment purchases.
266	Equipment – P.S. Admin.	Anticipated reduction in need for new equipment purchases for Pupil Services Administration.

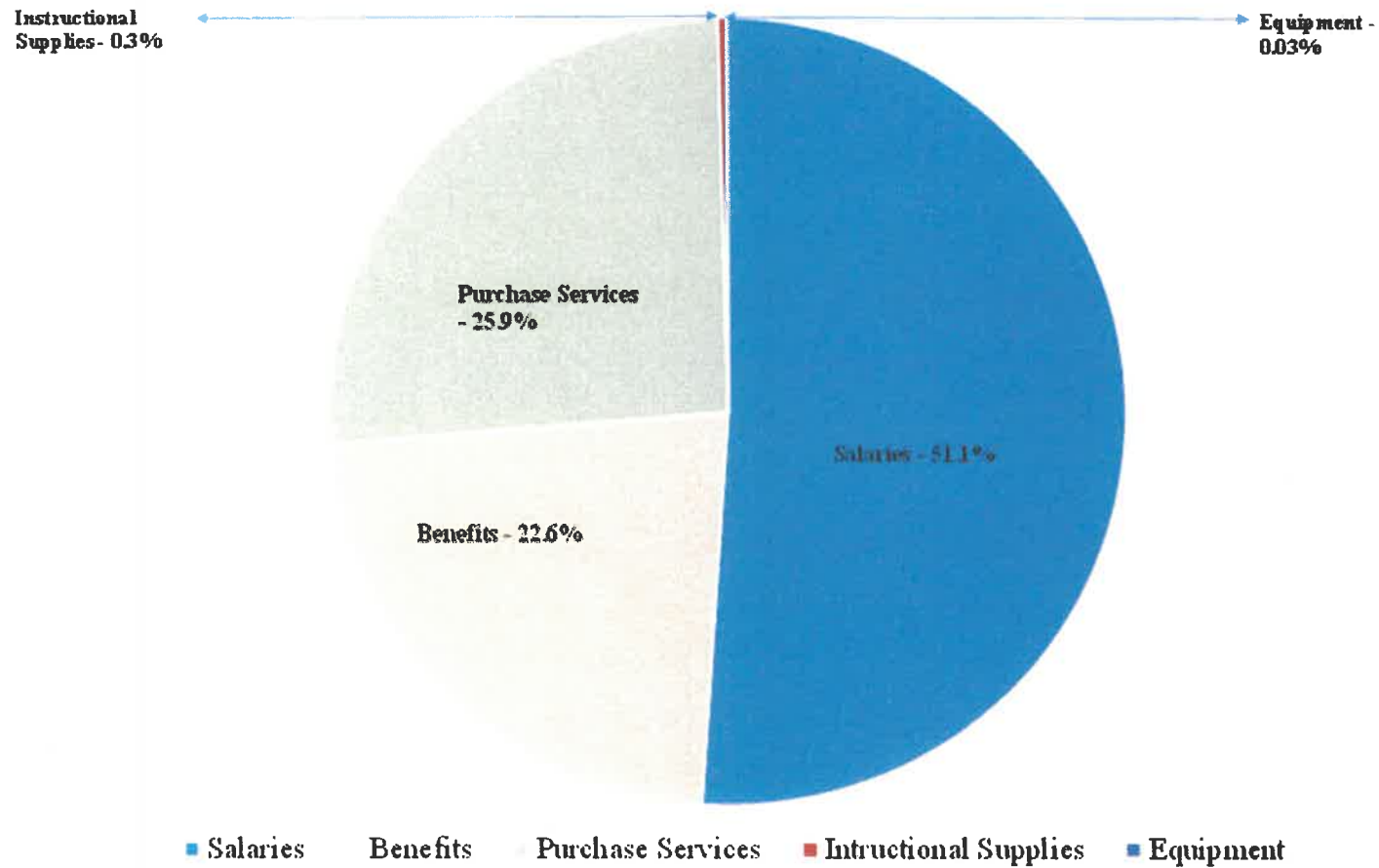
**PUPIL SERVICES TOTAL**

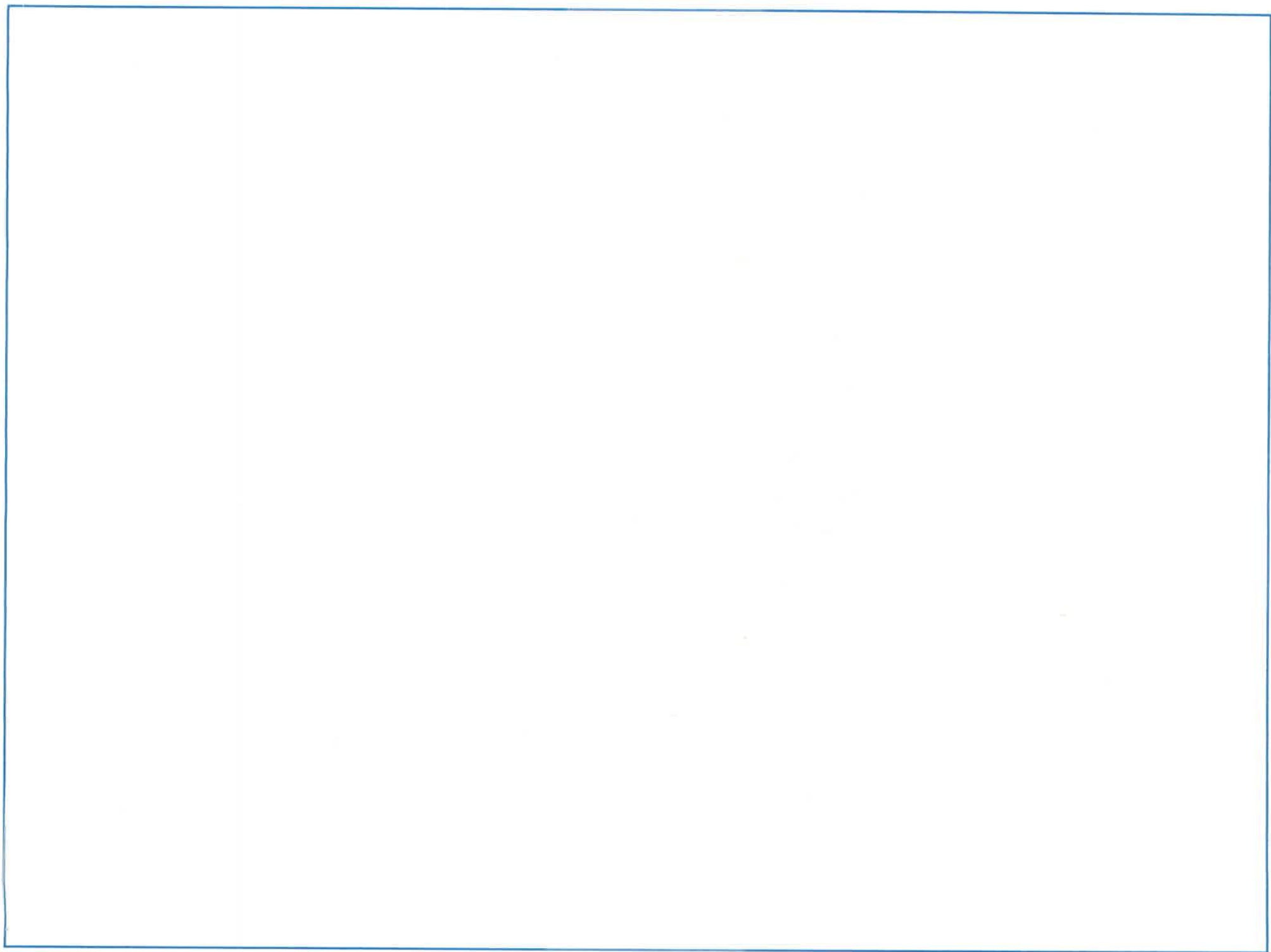
LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
258	0102 1200 6100 02 076	Medical Supplies	145	250	250	250	250	-	0.00%
259	0102 2800 6101 02 074	Office Supplies	1,999	2,400	2,400	2,400	2,400	-	0.00%
260	0102 1200 6102 02 076	Instructional Supplies	9,290	9,500	3,209	3,209	9,500	-	0.00%
261	0102 2140 6102 02 077	Supplies-Teach&Psych.	7,025	8,000	2,059	2,059	8,000	-	0.00%
262	0102 2150 6102 02 079	Supplies-Speech & Lang.	3,342	3,400	1,478	1,478	3,400	-	0.00%
263	0102 2700 6260 02 034	Supplies-Student Transportation	1,226	3,500	3,500	3,500	2,500	(1,000)	-28.57%
<b>TOTAL SUPPLIES</b>			<b>23,126</b>	<b>27,050</b>	<b>12,896</b>	<b>12,896</b>	<b>26,050</b>	<b>(1,000)</b>	<b>-3.70%</b>
264	0102 2700 7312 02 034	Equipment-Transportation	-	250	-	-	250	-	0.00%
265	0102 2150 7312 02 076	Equipment-Sp Ed	640	-	-	-	1,000	1,000	-
266	0102 2800 7312 02 074	Equipment-P.S. Admin.	974	2,000	34	34	1,500	(500)	-25.00%
267	0102 5200 9303 02 099	Transfer to Educational Reserve	120,103	-	-	-	-	-	-
<b>TOTAL PROPERTY</b>			<b>121,717</b>	<b>2,250</b>	<b>34</b>	<b>34</b>	<b>2,750</b>	<b>500</b>	<b>22.22%</b>
<b>TOTAL PUPIL SERVICES</b>			<b>7,058,210</b>	<b>7,704,556</b>	<b>7,701,704</b>	<b>7,722,476</b>	<b>8,369,077</b>	<b>664,520</b>	<b>8.63%</b>

## Proposed FY27 RSD1 Pupil Services Budget Breakdown by Object

	Dollars (\$)	Percentage (%)
<b>Salaries</b>	\$ 4,278,401	51.1%
<b>Benefits</b>	\$ 1,891,323	22.6%
<b>Purchase Services</b>	\$ 2,170,553	25.9%
<b>Intructional Supplies</b>	\$ 26,050	0.3%
<b>Equipment</b>	\$ 2,750	0.03%
<b>Total</b>	\$ 8,369,077	100%

## Proposed RSD1 FY27 Pupil Services Budget Breakdown by Object





**REGIONAL SCHOOL SERVICES CENTER  
BUDGET BY PROGRAM FISCAL YEAR 2027**

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**SALARIES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
268	Superintendent	Negotiated Increase of Non-Union Administrative Contract (3.0%).
269	Assistant Superintendent	Negotiated Increase of Non-Union Administrative Contract (3.5%).
270	Business Manager	Negotiated Increase of Non-Union Administrative Contract (3.5%).
271	Regional Athletic Director	Paid through Middle School Sports Budget (K-8 Schools).
272	Business Office Operations Specialist	Negotiated increase of the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.
273	Human Resources Generalist	Year Two of a Three Year Non-Union Contract.
274	Payroll and Benefits Specialist	Negotiated increase of the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.
275	Executive Secretary – Superintendent	Year Two of a Three Year Non-Union Contract.
276	Admin Assistant/ Executive Secretary to the Asst. Superintendent	Negotiated Increase of the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement. Position promoted from Administrative Assistant to Executive Secretary.
277	Exec. Sec. – Bus. Office/ Business Operations and Project Manager	Year Two of a Three Year Non-Union Agreement.
279	Regional Newsletter/Website Manager	Negotiated Increase of Non-Union Contract.
280,281	Regional English Language Learners Position; Regional English Language Learner Educational Paraprofessional	New hire of one (1) Certified Regional ELL position (6 <sup>th</sup> Step 12 - 1.0 FTE). Regional ELL Paraprofessional salary increase follows the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.
282	District Network Administrator	Negotiated Increase of the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.
283	District Application Coordinator	Negotiated Increase of the Local 1303-266 of Council 4 AFSCME Non-Certified Union Collective Bargaining Agreement.

LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
<b>FUND 0103: REGIONAL SCHOOL SERVICES CENTER</b>									
268	0103 2321 1111 03 071	Superintendent	231,000	219,420	222,360	222,360	\$ 226,003	\$ 6,583	3.00%
269	0103 2321 1115 03 071	Asst. Superintendent	180,627	186,949	186,949	186,949	193,492	6,543	3.50%
270	0103 2510 1111 03 036	Business Manager	173,354	182,000	182,000	182,000	188,300	6,300	3.46%
271	0103 3200 1114 03 026	Regional Athletic Director	-	-	-	-	-	-	-
272	0103 2510 1120 03 036	Business Office Operations Specialist	99,531	102,206	133,658	133,502	100,568	-1,638	-1.60%
273	0103 2510 1123 03 036	Human Resources Generalist	86,925	86,359	86,359	86,359	92,166	5,807	6.72%
274	0103 2510 1121 03 036	Payroll & Benefits Specialist	43,207	74,214	74,214	74,411	80,330	6,116	8.24%
275	0103 2321 1122 03 071	Executive Secretary-Superintendent	97,123	87,298	87,298	87,297	92,601	5,303	6.07%
276	0103 2321 1124 03 071	Admin Assistant to the Asst. Superintendent	69,440	70,800	70,800	71,981	76,029	5,229	7.39%
277	0103 2510 1122 03 036	Exec. Sec. - Bus. Office /Business Operations and Project Manager	70,442	80,538	80,538	80,538	87,381	6,843	8.50%
278	0103 2321 1320 03 071	Board Clerk	4,848	5,000	5,000	4,500	4,750	(250)	-5.00%
279	0103 2321 1126 03 071	Regional Newsletter/Website Manager	7,289	9,279	9,279	9,279	9,743	464	5.00%
280	0103 2210 1110 03 026	Regional English Language Learners Position	104,879	64,815	28,526	-	-	(64,815)	-100.00%
281	0103 2210 1121 03 026	Regional English Language Learner Educational Paraprofessional	-	-	(17,134)	27,417	142,436	142,436	219.76%
282	0103 2225 1123 03 071	District Network Administrator	7,526	7,790	7,790	7,790	8,086	296	3.80%
283	0103 2321 1125 03 071	District Application Coordinator	70,386	72,779	72,779	73,059	75,546	2,767	3.80%
284	0103 2321 1126 03 071	Assistant to District Application Coordinator	8,466	8,466	8,466	8,466	8,805	339	4.00%
<b>TOTAL SALARIES</b>			<b>1,255,043</b>	<b>1,257,913</b>	<b>1,238,882</b>	<b>1,255,908</b>	<b>1,386,235</b>	<b>128,322</b>	<b>10.20%</b>

**BENEFITS**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
285	Health -- RSSC	The State of Connecticut Partnership Plan (SPP) 2.0 projected an 11.0% increase in Health Insurance for districts in Litchfield County. The SPP also projected a 2.0% increase in Option #5 and a 3.0% increase in Option #1 Dental Plans
286	FICA-- RSSC	Budgetary increase associated with salary increases for Administrative, Non-Certified, and Non-Union positions.
287	Pension - RSSC	Employee retirement from the Business Office Operations Specialist position occurred in October 2025. The budgetary reduction is associated with pension ineligibility of new hire of Business Office Operations Specialist position.

LN #	Acct. Number	Account Description	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase (\$)	Increase (%)
			(ACTUAL)	Budget	Revised Budget	Est. Expenditure	Budget		
285	0103 2321 2100 03 020	Health-RSSC	256,982	258,858	263,150	257,121	306,201	47,343	18.29%
286	0103 2321 2200 03 020	FICA-RSSC	62,469	64,223	67,218	71,426	72,239	8,016	12.48%
287	0103 2321 2300 03 020	Pension-RSSC	43,364	81,836	78,896	84,831	73,570	(8,266)	-10.10%
288	0103 2321 2311 03 071	Annuity- Superintendent							
289	0103 2321 2700 03 020	Life Insurance-RSSC	3,066	4,806	4,806	10,072	4,805	(1)	-0.02%
290	0103 2321 2700 03 071	Life Insurance - RS All Staff							
<b>TOTAL BENEFITS</b>			<b>365,882</b>	<b>409,723</b>	<b>414,070</b>	<b>423,450</b>	<b>456,815</b>	<b>47,092</b>	<b>11.49%</b>

**PURCHASES SERVICES**

<b><u>Line Number</u></b>	<b><u>Account Description</u></b>	<b><u>Budget Change Rationale</u></b>
292	Grade 6 Upstander Day	A new account line was added to the 2026-2027 Region One Budget. The expenses within this budgetary line will be used for expenses associated with the anti-bullying program for district sixth grade students. Expenses for this program are inclusive of a guest speaker, custom t-shirts for students and staff, and pizza lunch.
294	In-Service Training – Administrators/RSSC	A new account line was added to the 2026-2027 Region One Budget. The expenses within this budgetary line will supplement the cost for professional development for RSSC Administration and staff.
295	Curriculum Development	Budgetary increase reflects expenses for curriculum review, TEAM mentoring/coordination, and associated materials for curriculum development. Two main subject areas that are a focus for the 2026-2027 School Year are Elementary School Science and Health.
297	Legal Services – General	Budgetary savings reflects the continued practice of invoicing the proportionate share of district-wide legal expenses to associated elementary schools for student/personnel matters.
298	Audit Services	Budgetary increase reflects a projected contractual increase with auditing firm (King, King, and Associates), as well as an additional GASB101 auditing requirement for school districts.
300	Public Relations	The restoration of funds to this account line is for a social media stipend, public relations, and marketing initiatives to be completed by the Region One Board of Education.
307	Travel – Supt. Office	Anticipated increase in travel reimbursement for Superintendent and Assistant Superintendent professional development and intra-district travel.

LN #	Acct. Number	Account Description	2024-2025	2025-2026	2025-2026	2025-2026	2026-2027	Increase (\$)	Increase (%)
			(ACTUAL)	Budget	Revised Budget	Est. Expenditure	Budget		
291	0103 1100 3200 03 026	Grade 4 Arts Day	1,400	1,750		1,750	1,750	-	0.00%
292	0103 1100 3201 03 026	Grade 6 Upstander Day	-	-		-	3,500	3,500	-
293	0103 2213 3204 03 071	In-Service Training	34,737	30,000	43,120	43,120	30,000	-	0.00%
294	0103 2213 3203 03 071	In-Service Training - Administrators/RSSC	-	-	-	-	5,000	5,000	-
295	0103 2212 3205 03 071	Curriculum Development	48,696	50,000	39,880	39,880	55,000	5,000	10.00%
296	0103 2510 3300 03 036	Payroll Services	56,953	-	-	-	-	-	-
297	0103 2321 3301 03 071	Legal Services-General	10,558	46,605	25,000	12,000	24,000	(22,605)	-48.50%
298	0103 2310 3303 03 071	Section 125 Services	272	423	423	38	423	-	0.00%
299	0103 2510 3305 03 036	Audit Services	16,347	7,187	7,187	19,621	17,000	9,813	136.54%
300	0103 2823 3314 03 071	Public Relations	-	-	-	-	12,000	12,000	-
301	0103 2321 4300 03 071	Equipment Repair	1,353	-	-	663	300	300	-
302	0103 2321 4420 03 071	Lease of Copier	2,838	2,838	2,838	2,749	2,838	-	0.00%
303	0103 2321 4900 03 071	Office Use and Utilities	2,500	2,500	2,500	2,500	2,500	-	0.00%
304	0103 2321 5301 03 071	Telephone	2,608	2,893	2,893	2,893	2,893	-	0.00%
305	0103 2321 5310 03 071	Postage	1,011	1,000	1,000	750	1,000	-	0.00%
306	0103 2321 5400 03 071	Adv. Printed Announcements	931	1,000	1,000	1,407	1,000	-	0.00%
307	0103 2321 5801 03 071	Travel-Supt. Office	5,921	5,750	5,750	4,250	6,500	750	13.04%
308	0103 2510 5801 03 036	Travel-Business Svcs.	1,229	2,150	2,150	2,150	2,150	-	0.00%
309	0103 2321 5803 03 071	Prof. Development-Supt. Office	8,390	8,000	5,000	4,000	8,000	-	0.00%
310	0103 2510 5803 03 036	Prof. Development-Business Office	1,870	1,950	1,950	1,950	1,950	-	0.00%
<b>TOTAL PURCHASED SERVICES</b>			<b>197,616</b>	<b>164,046</b>	<b>142,441</b>	<b>139,721</b>	<b>177,804</b>	<b>13,758</b>	<b>8.39%</b>

**SUPPLIES**

**EQUIPMENT**

**OTHER**

<b>Line Number</b>	<b>Account Description</b>	<b>Budget Change Rationale</b>
318	Dues – Supt. Office	Budgetary increase reflects expense for CAPSS, AAA, NEASS, NESDEC, and LCAS Membership Dues.
319	Dues – Business Svcs.	Budgetary increase reflects dues payments for Business Manager CASBO Membership and Business Office Staff Membership to ASBO International.

**REGIONAL SCHOOL SERVICE CENTER TOTAL**

**2026-2027 BUDGET BY OBJECT GRAND TOTAL**

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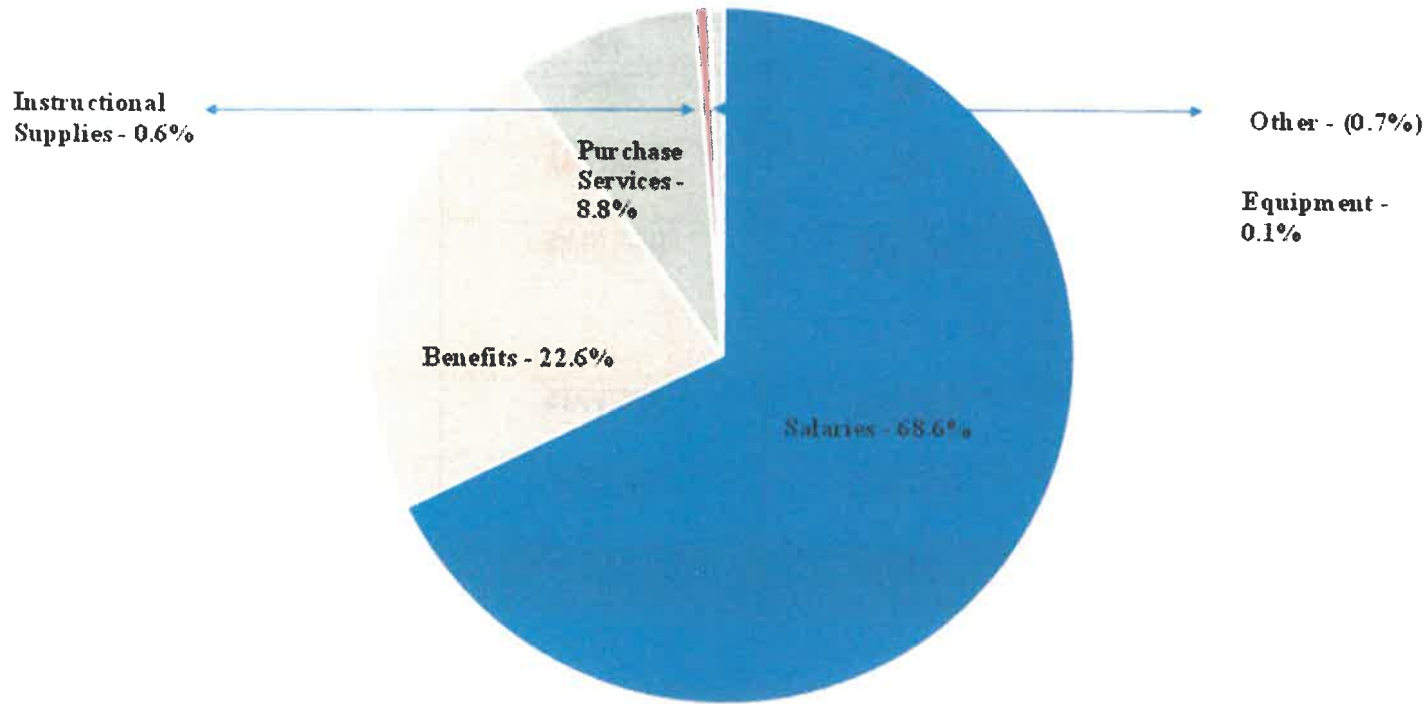
LN #	Acct. Number	Account Description	2024-2025 (ACTUAL)	2025-2026 Budget	2025-2026 Revised Budget	2025-2026 Est. Expenditure	2026-2027 Budget	Increase (\$)	Increase (%)
311	0103 2321 6103 03 071	Software	-	-	-	-	-	-	-
312	0103 1100 6100 03 026	Regional Music/ELL./Athl. Supplies	934	1,000	1,000	1,000	1,000	-	0.00%
313	0103 2321 6100 03 071	Meeting Supplies	1,500	1,500	1,100	1,100	1,500	-	0.00%
314	0103 2321 6101 03 071	Office Supplies	2,007	2,250	2,650	2,632	2,250	-	0.00%
315	0103 2321 6401 03 071	Subscrip.& Inform. Svcs.	6,614	7,107	7,107	2,107	7,107	-	0.00%
<b>TOTAL SUPPLIES</b>			<b>11,054</b>	<b>11,857</b>	<b>11,857</b>	<b>6,839</b>	<b>11,857</b>	<b>-</b>	<b>0.00%</b>
316	0103 2321 7312 03 071	Equipment-Supt. Office	3,506	1,000	1,500	1,460	1,000	-	0.00%
317	0103 2510 7312 03 036	Equipment-Business Services	-	500	-	-	500	-	0.00%
<b>TOTAL EQUIPMENT</b>			<b>3,506</b>	<b>1,500</b>	<b>1,500</b>	<b>1,460</b>	<b>1,500</b>	<b>-</b>	<b>0.00%</b>
318	0103 2321 8100 03 071	Dues-Supt. Office	6,872	5,608	5,608	6,842	7,000	1,392	24.82%
319	0103 2510 8100 03 036	Dues-Business Svcs.	900	927	927	1,524	1,500	573	61.81%
320	0103 1250 9300 03 071	Transfer-Grants	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	-	0.00%
<b>TOTAL OTHER</b>			<b>(14,228)</b>	<b>(15,465)</b>	<b>(15,465)</b>	<b>(13,634)</b>	<b>(13,500)</b>	<b>1,965</b>	<b>-12.71%</b>
<b>TOTAL RSSC</b>			<b>1,818,873</b>	<b>1,829,574</b>	<b>1,793,285</b>	<b>1,813,742</b>	<b>2,020,711</b>	<b>191,137</b>	<b>10.45%</b>
<b>GRAND TOTAL</b>			<b>18,866,832</b>	<b>19,636,399</b>	<b>19,633,506</b>	<b>19,618,119</b>	<b>20,794,234</b>	<b>1,157,875</b>	<b>5.90%</b>

## Proposed FY27 RSD1 RSSC Budget Breakdown by Object

	Dollars (\$)	Percentage (%)
<b>Salaries</b>	\$ 1,386,235	68.6%
<b>Benefits</b>	\$ 456,815	22.6%
<b>Purchase Services</b>	\$ 177,804	8.8%
<b>Intructional Supplies</b>	\$ 11,857	0.6%
<b>Equipment</b>	\$ 1,500	0.1%
<b>Other</b>	\$ (13,500)	-0.7%
<b>Total</b>	\$ 2,020,711.00	100%

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## Proposed RSD1 FY27 RSSC Budget Breakdown by Object



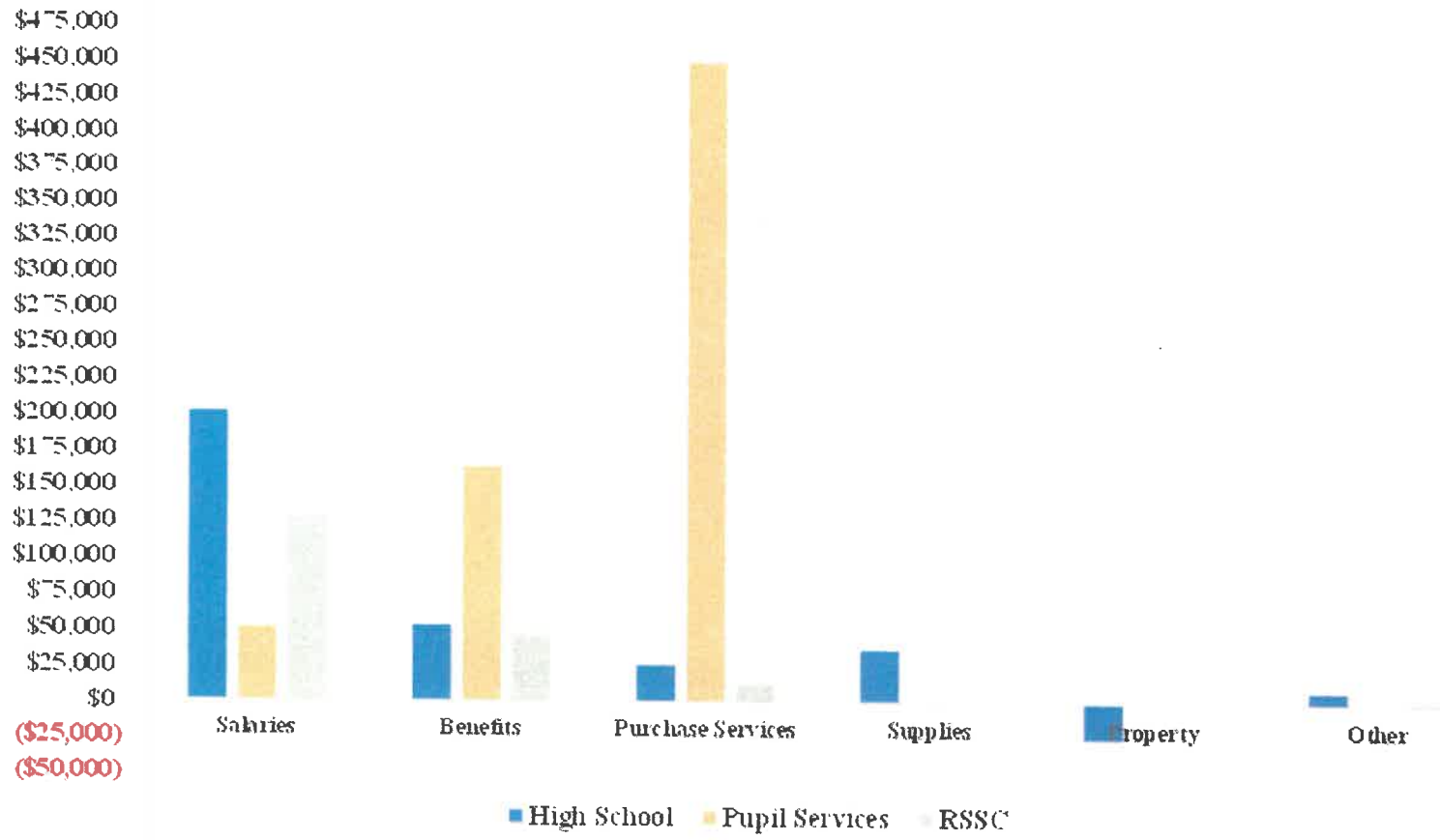
■ Salaries   ■ Benefits   ■ Purchase Services   ■ Instructional Supplies   ■ Equipment   ■ Other

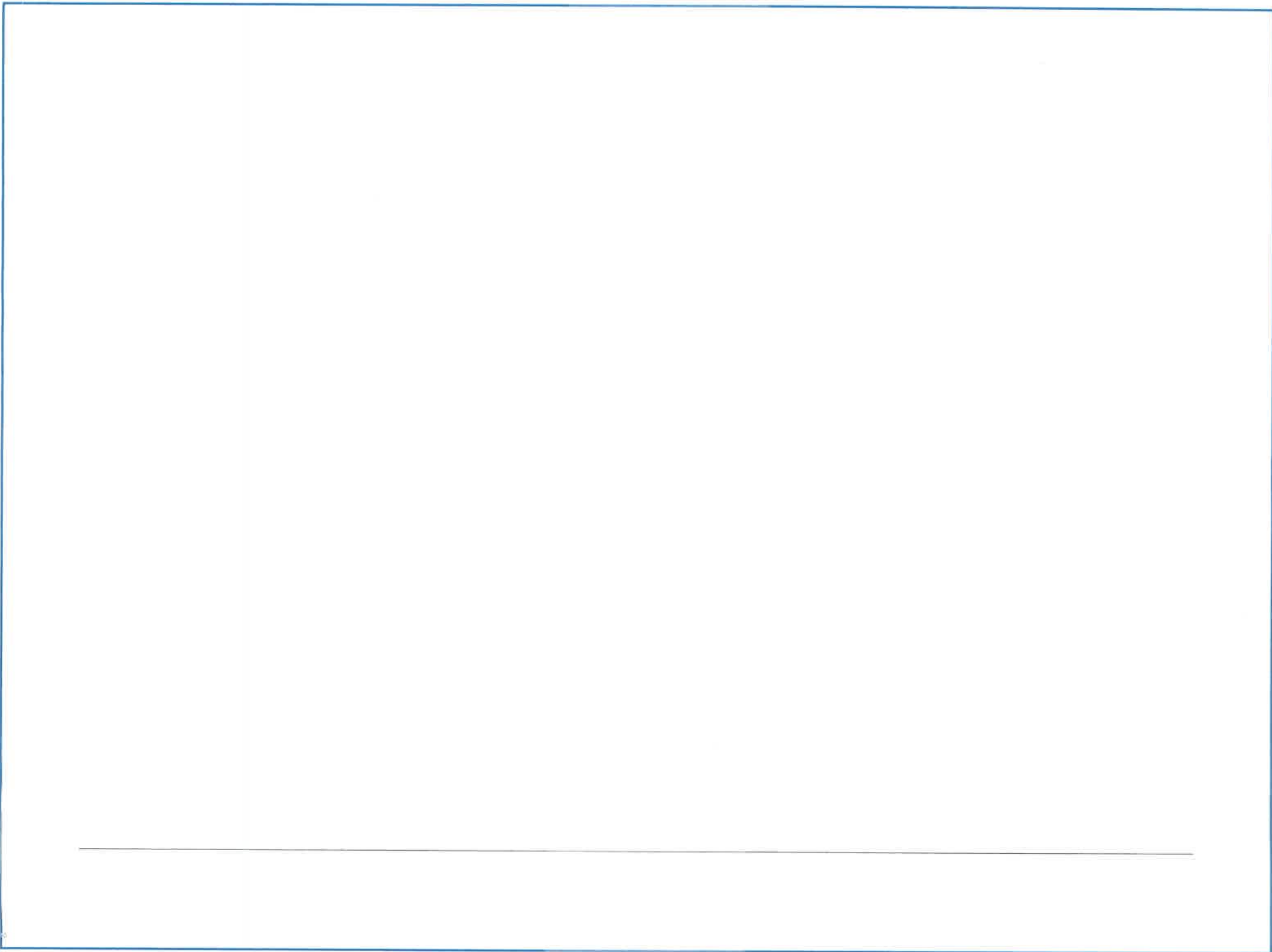
## Proposed FY27 RSD1

### Budget Drivers by Object Total Increase/Decrease

	High School	Pupil Services	RSSC	Total (\$)	Total %
Salaries	\$202,578	\$51,590	\$128,322	\$382,490	33.03%
Benefits	\$53,110	\$164,200	\$47,092	\$264,402	22.84%
Purchase Services	\$26,333	\$449,230	\$13,758	\$489,321	42.26%
Supplies	\$37,065	(\$1,000)	\$0	\$36,065	3.11%
Property	(\$25,736)	\$500	\$0	(\$25,236)	-2.18%
Other	\$8,868	\$0	\$1,965	\$10,833	0.94%
<b>Gross Expense</b>	<b>\$302,217</b>	<b>\$664,520</b>	<b>\$191,137</b>	<b>\$1,157,874</b>	
<b>Revenue</b>	<b>(\$28,957)</b>	<b>(\$75,990)</b>	<b>(\$4,495)</b>	<b>(\$109,442)</b>	
<b>Net Expense</b>	<b>\$273,260</b>	<b>\$588,530</b>	<b>\$186,642</b>	<b>\$1,048,431</b>	<b>100.00%</b>

### Proposed RSD1 FY27 Budget Drivers by Object Total Increase/Decrease





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