FY2026 Budget DRAFT - Working Document

DRAFT AS OF 3.15.25

Region 20 Expenditures:

Summary of Expenditures						
Category	**Desc**	**FY25 Adopted Budget**	**FY25 Balances as of 3.15.25**	**FY26 Proposed Budget**	**Increase (Decrease) $**	**Increase (Decrease) %**
Category 0	Capital/Debt/Contir	1,310,000.00	(468,445.00)	1,853,929.88	543,929.88	41.52%
Category 1	Certified Salaries	19,018,681.00	(605,566.00)	19,188,200.47	169,519.47	0.89%
Category 2	Non-Cartified Salar	5,964,125.00	(754,681.00)	6,833,589.19	869,464.19	14.58%
Category 3	Benefits	7,896,000.00	339,712.00	8,739,255.25	843,255.25	10.68%
Category 4	Learning Programs	1,939,143.00	92,657.00	1,031,587.00	(907,556.00)	-46.80%
Category 5	Tuition - Out of Dis	816,000.00	(448,415.00)	827,543.69	11,543.69	1.41%
Category 6	Transportation	1,925,000.00	(451,593.00)	2,607,935.90	682,935.90	35.48%
Category 7	Arethusa	250,000.00	250,000.00	-	(250,000.00)	-100.00%
Category 8	Administrative	673,775.00	(642,813.00)	1,235,477.00	561,702.00	83.37%
Category 9	Facilities/Maintenai	1,364,000.00	77,139.00	1,563,594.28	199,594.28	14.63%
		41,156,724.00	**(2,612,005.00)**	**$43,881,112.66**	**2,724,388.66**	**6.62%**

Summary of Revenues				
Category	**Approved Budget (2024-2025)**	**Drafted Budget (2025-2026)**	**Increase (Decrease) $**	**Increase (Decrease) %**
Tuitions	$2,052,724.00	$1,214,662.00	-$838,062.00	-40.83%
State Revenue	$2,164,000.00	$1,220,000.00	-$944,000.00	-43.62%
Other Revenue	$1,240,000.00	$85,000.00	-$1,155,000.00	-93.15%
Town Revenue	$35,700,000.00	$41,361,450.66	$5,661,450.66	15.86%
	$41,156,724.00	**$43,881,112.66**	**$2,724,388.66**	

Category 0: Capital and Debt					
Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.8400.09.00.6	Capital Reserve - District	1,000,000.00	$ 1,132,394	$ 132,394	13.24%
100.1000.8500.09.00.6	Debt Payment - District	210,000.00	$ 321,536	$ 111,536	53.11%
100.1000.8600.09.00.6	Contingency - District	100,000.00	$ 400,000	$ 400,000	100.00%
100.1000.xxxx.09.00.6	Prior Year Deficit	$ -	$ -	$ -	0.00%
	Category 0 Subtotal	**$ 1,310,000**	**$ 1,853,930**	**$ 543,930**	**41.52%**

Category 1: Certified Salaries					
100.1000.1120.01.01.2	Cert Admin - GCS	$ 168,275	$175,214.00	$ 6,939	4.12%
100.1000.1120.02.01.2	Cert Admin - LCS	$ 168,275	$175,214.00	$ 6,939	4.12%
100.1000.1120.03.01.2	Cert Admin - LIS	$ 92,500	$91,273.00	$ (1,227)	-1.33%
100.1000.1120.04.01.2	Cert Admin - Warren	$ 92,500	$91,273.00	$ (1,227)	-1.33%
100.1000.1120.05.01.2	Cert Admin - JMS	$ 171,275	$185,546.00	$ 14,271	8.33%
100.1000.1120.06.01.3	Cert Admin - PHMS	$ 339,076	$353,361.00	$ 14,285	4.21%
100.1000.1120.07.01.4	Cert Admin - LVHS	$ 496,972	$434,555.00	$ 20,873	4.20%
100.1000.1120.08.01.4	Cert Admin - ASTE	$ 190,091	$0.00	$ (190,091)	-100.00%
100.1000.1120.09.01.6	Cert Admin - District	$ 648,800	$630,746.00	$ (18,054)	-2.78%
100.1000.1130.01.01.2	Cert Reg Inst - GCS	$ 959,806	$754,471.00	$ (59,432)	-6.19%
100.1000.1130.02.01.2	Cert Reg Inst - LCS	$ 1,582,698	$1,492,986.00	$ 8,098	0.51%
100.1000.1130.03.01.2	Cert Reg Inst - LIS	$ 766,806	$799,395.00	$ 32,589	4.25%
100.1000.1130.04.01.2	Cert Reg Inst - Warren	$ 386,562	$606,025.00	$ 219,463	56.77%
100.1000.1130.05.01.2	Cert Reg Inst - JMS	$ 770,464	$908,426.00	$ 137,962	17.91%
100.1000.1130.06.01.3	Cert Reg Inst - PHMS	$ 2,392,770	$2,378,200.00	$ (149,972)	-6.27%
100.1000.1130.07.01.4	Cert Reg Inst - LVHS	$ 4,052,732	$4,158,886.00	$ 106,154	2.62%
100.1000.1130.08.01.4	Cert Reg Inst - ASTE	$ 659,910	$878,960.00	$ 219,050	33.19%
100.1000.1132.09.01.6	Longevity - District	$ 90,000	$101,858.72	$ 12,922	14.36%
100.1000.1151.09.01.6	Extracurric Inst - District	$ 125,000	$355,340.00	$ 230,340	184.27%
100.1000.1152.07.01.4	Athletic Coaches - District	$ -		$ -	0.00%
100.1000.1152.09.01.6	Extracurric Coaches - District	$ 200,000	$267,510.00	$ 67,510	33.76%
100.1000.1232.06.01.3	Library Services - PHMS	$ 64,572	$66,144.00	$ 1,572	2.43%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.1232.07.01.4	Library Services - LVHS	$ 108,331	$112,935.00	$ 4,604	4.25%
100.1000.1232.09.01.2	Library Services - Elementary	$ 159,455	$169,547.00	$ 10,092	6.33%
100.1000.3210.05.01.6	Curriculum Office - District	$ 419,562	$460,908.75	$ 41,347	9.85%
100.2000.1131.01.01.2	Sped Cert Inst - GCS	$ 181,726	$84,119.00	$ 14,575	8.02%
100.2000.1131.02.01.2	Sped Cert Inst - LCS	$ 258,378	$204,111.00	$ (54,267)	-21.00%
100.2000.1131.03.01.2	Sped Cert Inst - LIS	$ 193,502	$89,543.00	$ 8,223	4.25%
100.2000.1131.04.01.2	Sped Cert Inst - Warren	$ 74,880	$56,468.00	$ (18,412)	-24.59%
100.2000.1131.05.01.2	Sped Cert Inst - JMS	$ 166,539	$73,878.00	$ 19,521	11.72%
100.2000.1131.06.01.3	Sped Cert Inst - PHMS	$ 309,504	$211,568.00	$ 14,246	4.60%
100.2000.1131.07.01.4	Sped Cert Inst - LVHS	$ 758,731	$614,334.00	$ (144,397)	-19.03%
100.2000.1138.09.01.6	Summer School - Cert Inst	$ -	$45,500.00	$ 45,500	100.00%
100.2100.3300.06.01.2	Pyschologists - Elementary	$ 216,662	$225,870.00	$ (216,662)	-100.00%
100.2100.3300.06.01.3	Pyschologists - Secondary	$ 212,246	$221,266.00	$ (212,246)	-100.00%
100.2100.3301.06.01.2	Speech Pathologists - District - Eleme	$ 179,374	$209,505.00	$ 30,131	16.80%
100.2100.3301.06.01.3	Speech Pathologists - District - Secon	$ 193,072	$206,751.00	$ 13,679	7.08%
100.2100.3302.06.01.2	Social Worker - District - Elementary	$ 131,774	$138,309.00	$ 6,535	4.96%
100.2100.3302.06.01.3	Social Worker - District - Secondary	$ 140,741	$88,390.00	$ (52,351)	-37.20%
100.2100.3303.06.01.2	Guidance Services - District - Elemen	$ 216,662	$288,458.00	$ 71,796	33.14%
100.2100.3303.06.01.3	Guidance Services - PHMS	$ 200,000	$159,424.00	$ (40,576)	-20.29%
100.2100.3303.06.01.4	Guidance Services - Lakeview High Sc	$ 234,650	$273,445.00	$ 38,795	16.53%
TBD	BCBA	$ -	$86,000.00	$ 2,710	100.00%
100.2100.5900.06.01.6	OT - District	$ 182,628	$214,632.00	$ 32,004	17.52%
100.2100.5901.06.01.6	PT - District	$ 61,180	$47,855.00	$ (13,325)	-21.78%
	Category 1 Subtotal	**$ 19,018,681**	**$ 19,188,200**	**$ 169,519**	**0.89%**
	Category 2: Classified Salaries				
100.1000.1151.08.02.4	SAE Programs - ASTE	$ 50,000	$ 67,260	$ 17,260	34.52%
100.1000.1210.01.02.2	Substitutes - GCS	$ 27,000	$ 40,000	$ 13,000	48.15%
100.1000.1210.02.02.2	Substitutes - LCS	$ 27,000	$ 40,000	$ 13,000	48.15%
100.1000.1210.03.02.2	Substitutes - LIS	$ 27,000	$ 37,000	$ 10,000	37.04%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.1210.04.02.2	Substitutes - Warren	$ 27,000	$ 37,000	$ 10,000	37.04%
100.1000.1210.05.02.2	Substitutes - JMS	$ 27,000	$ 37,000	$ 10,000	37.04%
100.1000.1210.06.02.3	Substitutes - PHMS	$ 54,000	$ 75,000	$ 21,000	38.89%
100.1000.1210.07.02.4	Substitutes - LVHS	$ 54,000	$ 100,000	$ 46,000	85.19%
100.1000.1221.07.02.4	Tutoring - LVHS	$ 10,000	$ 10,000	-	0.00%
100.1000.1230.01.02.2	Office/Clerical - GCS	$ 50,961	$ 52,016	$ 1,055	2.07%
100.1000.1230.02.02.2	Office/Clerical - LCS	$ 88,350	$ 94,506	$ 6,156	6.97%
100.1000.1230.03.02.2	Office/Clerical - LIS	$ 79,780	$ 56,230	$ (23,550)	-29.52%
100.1000.1230.04.02.2	Office/Clerical - Warren	$ 50,494	$ 44,537	$ (5,957)	-11.80%
100.1000.1230.05.02.2	Office/Clerical - JMS	$ 37,620	$ 45,724	$ 8,104	21.54%
100.1000.1230.06.02.3	Office/Clerical - PHMS	$ 90,980	$ 49,311	$ (41,669)	-45.80%
100.1000.1230.07.02.4	Office/Clerical - LVHS	$ 88,445	$ 110,852	$ 22,407	25.33%
100.1000.1230.08.02.4	Office/Clerical - ASTE	$ 41,371	$ 51,444	$ 10,073	24.35%
100.1000.1230.09.02.6	Office/Clerical - District	$ 426,923	$ 714,739	$ 287,816	67.42%
100.1000.1231.09.02.6	Office Staff - Central Office	$ 269,928	-	$ (269,928)	-100.00%
100.1000.1233.09.02.6	IT Staff - District	$ 442,651	$ 396,505	$ (46,146)	-10.42%
100.1000.1270.01.02.2	Custodial Salaries - GCS	$ 100,787	$ 113,135	$ 12,348	12.25%
100.1000.1270.02.02.2	Custodial Salaries - LCS	$ 165,937	$ 177,900	$ 11,963	7.21%
100.1000.1270.03.02.2	Custodial Salaries - LIS	$ 100,787	$ 152,734	$ 51,947	51.54%
100.1000.1270.04.02.2	Custodial Salaries - Warren	$ 78,403	$ 93,934	$ 15,531	19.81%
100.1000.1270.05.02.2	Custodial Salaries - JMS	$ 87,040	$ 110,110	$ 23,070	26.51%
100.1000.1270.06.02.3	Custodial Salaries - PHMS	$ 175,843	$ 231,850	$ 56,007	31.85%
100.1000.1270.07.02.4	Custodial Salaries - LVHS	$ 233,771	$ 200,334	$ (33,437)	-14.30%
100.1000.1270.08.02.4	Custodians - ASTE	$ 64,293	$ 63,402	$ (891)	-1.39%
100.1000.1270.09.02.6	Custodians - District	$ 125,341	$ 73,424	$ (51,917)	-41.42%
100.1000.1271.09.02.6	Custodians (OT) - District	$ 10,000	$ 35,000	$ 25,000	250.00%
100.1000.1273.09.02.6	Maintenance - District	$ 110,000	$ 299,624	$ 189,624	172.39%
100.1000.1274.08.02.4	Farm Manager - ASTE	$ 50,000	-	$ (50,000)	-100.00%
100.1000.1275.09.02.6	Security Personnel	$ 306,448	$ 365,783	$ 59,335	19.36%
100.1000.1276.09.02.6	Van Driver - District	$ 50,000	-	$ (50,000)	-100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.2000.1138.09.02.6	Summer School - Non-Cert Inst	-	$ 38,000	$ 38,000	100.00%
100.2000.1231.09.02.6	Secretaries - Special Ed - District	$ 156,508	$ 163,160	$ 6,652	4.25%
100.2000.1240.01.02.2	Special Ed Assistants - Goshen	$ 116,131	$ 220,993	$ 104,862	90.30%
100.2000.1240.02.02.2	Special Ed Assistants - LCS	$ 317,224	$ 249,888	$ (67,336)	-21.23%
100.2000.1240.03.02.2	Special Ed Assistants - LIS	$ 91,679	$ 58,835	$ (32,844)	-35.82%
100.2000.1240.04.02.2	Special Ed Assistants - Warren	$ 38,411	$ 45,104	$ 6,693	17.42%
100.2000.1240.05.02.2	Special Ed Assistants - Morris	$ 205,461	$ 223,600	$ 18,139	8.83%
100.2000.1240.06.02.2	Special Ed Non-Cert - Elementary	-		-	
100.2000.1240.06.02.4	Special Ed Assistants - PHMS	$ 161,474	$ 227,866	$ 66,392	41.12%
TBD	Homebound Tutoring - Pupil Services		$ 25,000	$ 25,000	100.00%
100.2000.1240.07.02.4	Special Ed Non-Cert - Secondary	$ 516,580	$ 728,311	$ 211,731	40.99%
100.2100.1231.06.02.3	Office - Guidance - Plumb Hill Middle	$ 39,460	$ 49,311	$ 9,851	24.96%
100.2100.1231.07.02.4	Office - Guidance - Lakeview High Scl	$ 46,093	$ 46,861	$ 768	1.67%
100.2100.1250.01.02.2	Pupil Services - Nurse Salary - GCS	$ 77,660	$ 81,860	$ 4,200	5.41%
100.2100.1250.02.02.2	Pupil Services - Nurse Salary - LCS	$ 127,351	$ 148,424	$ 21,073	16.55%
100.2100.1250.03.02.2	Pupil Services - Nurse Salary - LIS	$ 77,660	$ 80,960	$ 3,300	4.25%
100.2100.1250.04.02.2	Pupil Services - Nurse Salary - Warre	$ 77,660	$ 81,860	$ 4,200	5.41%
100.2100.1250.05.02.2	Pupil Services - Nurse Salary - JMS	$ 77,660	$ 80,960	$ 3,300	4.25%
100.2100.1250.06.02.3	Pupil Services - Nurse Salary - PHMS	$ 77,660	$ 80,960	$ 3,300	4.25%
100.2100.1250.07.02.4	Pupil Services - Nurse Salary - LVHS	$ 130,302	$ 155,877	$ 25,575	19.63%
TBD	Longevity - District		$ 69,405	$ 69,405	100.00%
	Category 2 Subtotal	**$ 5,964,127**	**$ 6,833,589**	**$ 869,462**	**14.58%**
	Category 3: Benefits				
100.1000.2110.09.03.6	Medical Insurance - District	$ 5,150,000	5,470,690.30	$ 320,690	6.23%
100.1000.2111.09.03.6	Dental Insurance - District	$ 150,000	218,000.00	$ 68,000	45.33%
100.1000.2112.09.03.6	Employee Benefit Dollars - District	$ 210,000	287,000.00	$ 84,000	40.00%
100.1000.2113.09.03.6	Health Savings Account - District	$ 630,000	608,156.00	$ (17,594)	-2.79%
100.1000.2114.09.03.6	LIFE / Long Term Disability - District	$ 120,000	134,000.00	$ 14,000	11.67%
100.1000.2150.09.03.6	Sick Holiday Conversion - Dist Wide	-	100,000.00	$ 100,000	100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.2210.09.03.6	Social Security/Medicare - District	$ 650,000	425,000.00	$ (225,000)	-34.62%
100.1000.2211.09.03.6	Medicare	-	375,000.00	$ 375,000	100.00%
100.1000.2319.09.03.6	Defined Contribution Plan - District	$ 250,000	400,000.00	$ 150,000	60.00%
100.1000.2320.09.03.6	Pension - District	$ 150,000		$ (150,000)	-100.00%
100.2000.5800.00.03.5	Travel Reimbursement - Special Ed	-	4,000.00	$ 4,000	100.00%
100.1000.5800.00.03.6	Travel Reimbursement - District Wide		20,000.00	$ 20,000	100.00%
100.1000.2321.01.03.2	Annuity - GCS	-		-	
100.1000.2321.09.03.6	Annuity - District	$ 196,000	267,594.60	$ 71,595	36.53%
100.1000.2322.09.03.6	Town Pension (Litchfield) - District	$ 180,000	-	$ (180,000)	-100.00%
100.1000.2410.09.03.6	Tuition Reimbursement - District	$ 30,000	15,000.00	$ (15,000)	-100.00%
TBD	Retirement Incentive / Severance Pa	-	40,000.00	$ 40,000	100.00%
100.1000.2510.09.03.6	Unemployment Insurance - District	-	200,000.00	$ 65,000	100.00%
100.1000.2610.09.03.6	Workers Compensation Insurance - I	$ 180,000	174,814.35	$ (5,186)	-2.88%
	Category 3 Subtotal	**$ 7,896,000**	**$ 8,739,255**	**$ 843,255**	**10.68%**
	Category 4: Learning Programs				
100.1000.6019.09.04.6	After School Coverage - District	30,000.00	-	$ (30,000)	-100.00%
100.1000.6018.09.04.6	After School Enrichment - Rowing	80,000.00	$ 10,000	$ (70,000)	-87.50%
100.1000.6052.09.04.6	Athletic Fields - Athletics	80,000.00	-	$ (80,000)	-100.00%
100.1000.6050.09.04.6	Athletic Supplies - Athletics - LVHS	30,000.00	$ 26,063	$ (3,937)	-13.12%
100.1000.6053.09.04.6	Athletic Trainer - Athletics	30,000.00	$ 50,000	$ 20,000	66.67%
100.1000.6060.07.04.4	Athletic Uniforms - LVHS		$ 4,053	$ 4,053	100.00%
100.1000.6050.06.04.3	Athletics Supplies - PHMS	-	$ 4,500	$ 4,500	100.00%
100.1000.3307.09.04.6	Clinical Services - District	140,000.00	$ 30,000	$ (110,000)	-78.57%
100.1000.xxxx.09.04.6	Co-op Sports		$ 13,700	$ 13,700	100.00%
100.1000.6013.09.04.4	Computer Software - Secondary		-	-	0.00%
100.1000.3210.05.04.4	Curric Development - Secondary		-	-	0.00%
100.1000.6029.09.04.6	Curriculum Asessment - District	48,000.00	-	$ (48,000)	-100.00%
100.1000.3306.09.04.6	Curriculum Benchmark Testing - Dist	10,000.00	$ 14,500	$ 4,500	45.00%
100.1000.6024.09.04.6	Curriculum Development Science of I	198,000.00	-	-198,000.00	-100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.6025.09.04.6	Curriculum Supplies - ELA	58,000.00	$ 81,623	$ 23,623	40.73%
100.1000.6026.09.04.6	Curriculum Supplies - MATH	50,000.00	-	$ (50,000)	-100.00%
100.1000.6027.09.04.6	Curriculum Supplies - SCIENCE	25,000.00	-	$ (25,000)	-100.00%
100.1000.6028.09.04.6	Curriculum Supplies - SOCIAL STUDI	18,000.00	-	$ (18,000)	-100.00%
100.1000.6091.09.04.6	District Climate and Culture - District	20,000.00	-	$ (20,000)	-100.00%
100.1000.8110.09.04.6	Entry Fees - Athletics - LVHS	4,000.00	-	$ (4,000)	-100.00%
TBD	Entry Fees - Athletics - PHMS		-	$ -	
100.1000.6051.09.04.6	Field Repair - Athletics	5,000.00	-	$ (5,000)	-100.00%
100.1000.5150.01.04.2	Field Trip Transportation - GCS	9,950.00	-	$ (9,950)	-100.00%
100.1000.5150.05.04.2	Field Trip Transportation - JMS	4,550.00	-	$ (4,550)	-100.00%
100.1000.5150.02.04.2	Field Trip Transportation - LCS		-	$ -	100.00%
100.1000.5150.03.04.2	Field Trip Transportation - LIS	5,900.00	-	$ (5,900)	-100.00%
100.1000.5150.07.04.4	Field Trip Transportation - LVHS	17,000.00	-	$ (17,000)	-100.00%
100.1000.5150.06.04.3	Field Trip Transportation - PHMS	16,700.00	-	$ (16,700)	-100.00%
100.1000.5150.04.04.2	Field Trip Transportation - Warren	2,000.00	-	$ (2,000)	-100.00%
100.1000.5100.02.04.2	Field Trips - LCS	11,200.00	-	$ (11,200)	-100.00%
TBD	Field Trips - PHMS		$ 12,000	$ 12,000	100.00%
100.2100.3230.09.04.6	Guidance Information Software - Dist	15,000.00	-	$ (15,000)	-100.00%
100.1000.4710.08.04.4	Instructional Equipment Repairs - AS	2,000.00	-	$ (2,000)	-100.00%
TBD	Instructional Software - GCS		$ 3,400	$ 3,400	100.00%
TBD	Instructional Software - JMS		$ 3,100	$ 3,100	100.00%
TBD	Instructional Software - LCS		$ 4,300	$ 4,300	100.00%
TBD	Instructional Software - LIS		$ 4,600	$ 4,600	100.00%
TBD	Instructional Software - Warren		$ 2,800	$ 2,800	100.00%
100.1000.6460.09.04.6	Library Books - District	25,000.00	-	$ (25,000)	-100.00%
100.1000.6450.01.04.2	Library Print/Software - GCS	3,706.00	$ 1,700	$ (2,006)	-54.13%
100.1000.6450.05.04.2	Library Print/Software - JMS	2,779.00	$ 1,900	$ (879)	-31.63%
100.1000.6450.02.04.2	Library Print/Software - LCS		$ 1,900	$ 1,900	100.00%
100.1000.6450.03.04.2	Library Print/Software - LIS		$ 1,900	$ 1,900	100.00%
100.1000.6450.07.04.4	Library Print/Software - LVHS		$ 2,000	$ 2,000	100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.6450.06.04.3	Library Print/Software - PHMS		$ 2,100	$ 2,100	100.00%
100.1000.6450.04.04.2	Library Print/Software - Warren	1,158.00	$ 1,700	$ 542	46.80%
100.1000.3321.08.04.4	Medical Fees - Animals - ASTE	6,000.00	$ 11,000	$ 5,000	83.33%
100.2000.5801.06.04.5	Mileage Special Ed - District	-	$ 5,000	$ 5,000	1400.00%
100.1000.3410.09.04.6	Officials Fees - Athletics	50,000.00	-	$ (50,000)	-100.00%
100.1000.3270.09.04.6	Online Learning Software - District	10,000.00	-	$ (10,000)	-100.00%
TBD	Homebound Learning Software		$ 5,941	$ 5,941	#DIV/0!
100.1000.3350.09.04.6	Police Services - District	2,500.00	$ 2,500	-	0.00%
100.1000.6054.09.04.6	Pool Rental - Athletics	30,000.00	$ -	$ (30,000)	-100.00%
100.1000.5500.07.04.4	Printing/Publishing - LVHS	1,000.00	-	$ (1,000)	-100.00%
100.1000.3261.05.04.6	Prof Development - District		$ 10,000	$ 10,000	100.00%
100.1000.3261.01.04.2	Prof Development - GCS	7,500.00	-	$ (7,500)	-100.00%
100.1000.3261.05.04.2	Prof Development - JMS	5,000.00	-	$ (5,000)	-100.00%
100.1000.3261.02.04.2	Prof Development - LCS	10,000.00	-	$ (10,000)	-100.00%
100.1000.3261.03.04.2	Prof Development - LIS	5,000.00	-	$ (5,000)	-100.00%
100.1000.3261.07.04.4	Prof Development - LVHS	15,000.00	$ 3,000	$ (12,000)	-80.00%
100.1000.3261.06.04.3	Prof Development - PHMS	10,000.00	$ 1,060	$ (8,940)	-89.40%
100.1000.3261.04.04.2	Prof Development - Warren	2,500.00	$ 565	$ (1,935)	-77.40%
100.2000.3261.09.04.6	Professional Development - SPED	10,000.00	$ 15,064	$ 5,064	50.64%
100.1000.5401.08.04.4	Recruiting - ASTE	2,000.00	$ 4,000	$ 2,000	100.00%
100.1000.6010.08.04.4	Teaching Supplies - ASTE	120,000.00	$ 50,000	$ (70,000)	-58.33%
100.1000.6010.08.04.3	Teaching Supplies - ASTE PHMS	10,000.00	$ 7,605	$ (2,395)	-23.95%
100.1000.6010.01.04.2	Teaching Supplies - GCS	35,700.00	$ 9,500	$ (26,200)	-73.39%
100.1000.6010.05.04.2	Teaching Supplies - JMS	27,300.00	$ 9,800	$ (17,500)	-64.10%
100.1000.6010.02.04.2	Teaching Supplies - LCS	67,000.00	$ 10,400	$ (56,600)	-84.48%
100.1000.6010.03.04.2	Teaching Supplies - LIS	35,000.00	$ 11,100	$ (23,900)	-68.29%
100.1000.6010.07.04.4	Teaching Supplies - LVHS	150,000.00	$ 145,000	$ (5,000)	-3.33%
100.1000.6010.06.04.3	Teaching Supplies - PHMS	100,200.00	$ 94,444	$ (5,756)	-5.74%
TBD	Instructional Software - Pupil Services		$ 29,881	$ 29,881	100.00%
100.2000.6010.09.04.5	Teaching Supplies - Pupil Services	$ 10,000	$ 27,852	$ 17,852	178.52%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.6010.04.04.2	Teaching Supplies - Warren	$ 12,000	$ 5,700	$ (6,300)	-52.50%
100.1000.3305.09.04.6	Testing/Evaluation (Clinical Services	$ 100,000	$ 115,000	$ 15,000	15.00%
100.1000.3305.09.04.5	Testing/Evaluation Materials - Pupil	$ 20,000	$ 30,336	$ 10,336	51.68%
100.1000.3304.09.04.6	Therapy Services - Pupil Services - D	$ 140,000	$ 149,000	$ 9,000	6.43%
100.1000.6060.09.04.6	Uniforms - Athletics	$ 2,500	-	$ (2,500)	-100.00%
	Category 4 Subtotal	**$ 1,939,143**	**$ 1,031,587**	**$ (907,556)**	**-46.80%**
	Category 5: Tuition				
100.1000.5620.09.05.6	Adult Education - District	$ 16,000	$ 14,830	$ (1,170)	-7.31%
100.2000.5640.09.05.6	Tuition - Outplacements	$ 800,000	$ 759,714	$ (40,286)	-5.04%
TBD	Transition Program - Student Stipends		$ 53,000	$ 53,000	10000.00%
100.2100.5640.06.05.4	Pupil Services - Tuition - Secondary		$ -	$ -	
	Category 5 Subtotal	**$ 816,000**	**$ 827,544**	**$ 11,544**	**1.41%**
	Category 6: Transportation				
100.1000.5100.09.06.6	Contract Transportation - District	$ 1,450,000	$ 1,749,748	$ 299,748	20.67%
100.1000.5151.09.06.6	Transportation - Athletics - LVHS	$ 100,000	$ 91,115	$ (8,885)	-8.89%
TBD	Transportation - Athletics - PHMS		$ 16,216	$ 16,216	100.00%
100.1000.6260.08.06.4	Transportation Fuel - ASTE	$ -	$ 5,500	$ 5,500	100.00%
100.1000.6260.09.06.6	Transportation Fuel - District	$ 100,000	$ 100,000	-	0.00%
TBD	Transportation- Special Ed - In-District		$ 227,700	$ 227,700	100.00%
TBD	Transportation- Special Ed - OOD	$ 275,000	$ 335,031	$ 60,031	21.83%
TBD	Contract Transportation - Pre-K (Special Ed)		$ 20,000	$ 20,000	100.00%
TBD	Contract Transportation - ESY (Sped)		$ 31,000	$ 31,000	100.00%
TBD	Academic Programming Field Trip Transportation - LV		$ 10,300	$ 10,300	100.00%
TBD	Field Trip Transportation - GCS		$ 4,000	$ 4,000	100.00%
TBD	Field Trip Transportation - LCS		$ 2,000	$ 2,000	100.00%
TBD	Field Trip Transportation - LIS		$ 2,000	$ 2,000	100.00%
TBD	Field Trip Transportation - Warren		$ 3,000	$ 3,000	100.00%
TBD	Field Trip Transportation - JMS		$ 3,000	$ 3,000	100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
TBD	Field Trip Transportation - PHMS		$ 3,000	$ 3,000	100.00%
TBD	Field Trip Transportation - LVHS		$ 4,326	$ 4,326	100.00%
	Category 6 Subtotal	**$ 1,925,000**	**$ 2,607,936**	**$ 682,936**	**35.48%**
	Category 5: Tuition				
N/A	Arethusa	$ 250,000.00	$ -	$ (250,000.00)	-100
	Category 7 Subtotal	**$ 250,000**	**$ -**	**$ (250,000)**	**-100.00%**
	Category 8: Administrative Services				
100.1000.3310.09.08.6	Audit/Enumeration Fees - District	$ 35,000	$ 38,000	$ 3,000	8.57%
100.1000.3320.01.08.2	Medical Fees - Goshen	$ 750	-	$ (750)	-100.00%
100.1000.3320.02.08.2	Medical Fees - LCS	$ 750	-	$ (750)	-100.00%
100.1000.3320.03.08.2	Medical Fees - LIS	$ 750	-	$ (750)	-100.00%
100.1000.3320.04.08.2	Medical Fees - Warren	$ 750	-	$ (750)	-100.00%
100.1000.3320.05.08.2	Medical Fees - Morris	$ 750	-	$ (750)	-100.00%
100.1000.3320.06.08.3	Medical Fees - PHMS	$ 2,500	-	$ (2,500)	-100.00%
100.1000.3320.07.08.4	Medical Fees - LVHS	$ 2,500	-	$ (2,500)	-100.00%
100.1000.3320.00.08.5	Medical Services - Dist Wide	-	$ 6,072	$ 6,072	100.00%
100.1000.3340.09.08.6	District Legal Fees - District	$ 20,000	$ 40,000	$ 20,000	100.00%
100.1000.3341.09.08.6	Bank Fees - District	-	$ 700	$ 700	100.00%
100.1000.3360.00.08.6	Software Support - District	-	$ 36,923	$ 36,923	100.00%
100.1XXX.3360.00.08.7	Software Support - Food Services		$ 9,452	$ 9,452	100.00%
100.1000.4435.09.08.6	Copier Lease - District	$ 150,000	$ 161,600	$ 11,600	7.73%
100.1000.5000.09.08.6	Other Purchased Services	$ 5,400	$ 5,400	-	0.00%
100.1000.5210.09.08.6	General Insurance - District	$ 150,000	$ 192,259	$ 42,259	28.17%
100.1000.5300.00.08.6	Telephone Service - District Wide	$ 50,000	$ 62,507	$ 12,507	25.01%
100.1000.5310.00.08.6	Internet Service - District Wide	$ 30,000	$ 25,224	$ (4,776)	-15.92%
TBD	Internet Services - District House		$ 10,000	$ 10,000	100.00%
TBD	Penetration Tests / Cyber Security Audit		$ 10,000	$ 10,000	100.00%
100.1000.5350.01.08.2	Postage - GCS	$ 1,000	-	$ (1,000)	-100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.5350.02.08.2	Postage - LCS	$ 1,000	-	$ (1,000)	-100.00%
100.1000.5350.03.08.2	Postage - LIS	$ 1,000	-	$ (1,000)	-100.00%
100.1000.5350.04.08.2	Postage - Warren	$ 200	-	$ (200)	-100.00%
100.1000.5350.05.08.2	Postage - JMS	$ 400	-	$ (400)	-100.00%
100.1000.5350.06.08.3	Postage - PHMS	$ 2,500	-	$ (2,500)	-100.00%
100.1000.5350.07.08.4	Postage - LVHS	$ 5,000	-	$ (5,000)	-100.00%
100.1000.5350.09.08.5	Postage - SPED RSD6	$ 2,000	-	$ (2,000)	-100.00%
100.1000.5350.00.08.6	Postage - District Wide	$ 5,000	$ 8,000	$ 3,000	60.00%
100.1000.5400.00.08.6	Advertising - District	$ 2,500	$ 750	$ (1,750)	-70.00%
100.1000.5500.00.08.6	Printing/Publishing - District	$ 15,000	$ 15,000	-	0.00%
100.1000.5800.00.08.6	Travel Expense - District	$ 10,000	-	$ (10,000)	-100.00%
100.1000.5801.00.08.6	Mileage Regular - District-Wide		$ 500	$ 500	100.00%
100.1000.5801.00.08.6	Mileage Regular - District	$ 5,000	-	$ (5,000)	-100.00%
100.1000.6021.00.08.6	School Information Software - Distric	$ 40,000	$ 48,953	$ 8,953	22.38%
TBD	District Climate and Culture - District		$ 15,000	$ 15,000	100.00%
TBD	Guidance Information Software - District		$ 27,825	$ 27,825	100.00%
100.1000.6022.09.08.6	Business Management Software - Dis	$ 35,000	$ 65,353	$ 30,353	86.72%
100.1000.6100.09.08.6	Food Service Program Subsidy - Distr	$ 40,000	$ 70,000	$ 30,000	75.00%
100.1000.6120.01.08.2	Office Supplies - GCS	$ 2,500	$ 3,050	$ 550	22.00%
100.1000.6120.02.08.2	Office Supplies - LCS	$ 2,500	$ 5,729	$ 3,229	129.16%
100.1000.6120.03.08.2	Office Supplies - LIS	$ 1,500	$ 3,437	$ 1,937	129.13%
100.1000.6120.04.08.2	Office Supplies - Warren	$ 1,000	$ 569	$ (431)	-43.10%
100.1000.6120.05.08.2	Office Supplies - JMS	$ 1,500	$ 2,742	$ 1,242	82.80%
100.1000.6120.06.08.3	Office Supplies - PHMS	$ 2,500	$ 3,500	$ 1,000	40.00%
100.1000.6120.07.08.4	Office Supplies - LVHS	$ 5,000	$ 17,100	$ 12,100	242.00%
100.1000.3360.07.08.4	Software Support - LVHS	-	$ 3,800	$ 3,800	100.00%
100.1XXX.XXX.07.08.4	Graduation Expenses - LHS		$ 13,230	$ 13,230	100.00%
TBD	Technology Supplies and Repairs		$ 28,360	$ 28,360	100.00%
TBD	Firewall		$ 16,000	$ 16,000	10000.00%
TBD	Office Supplies - Academic Office		$ 250	$ 250	100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
TBD	Printing/Publishing - ASTE		$ 1,000	$ 1,000	100.00%
100.2100.6120.06.08.5	Office Supplies - Pupil Services		$ 1,000	$ 1,000	100.00%
100.1000.6120.08.08.4	Office Supplies - ASTE	-	$ 3,200	$ 3,200	100.00%
100.1000.6120.09.08.6	Office Supplies - District House	$ 5,000	$ 5,000	-	0.00%
100.1000.8100.06.08.3	Dues/Membership - PHMS	-	$ 756	$ 756	100.00%
100.1000.8100.07.08.4	Dues/Membership - LVHS	-	$ 10,470	$ 10,470	100.00%
TBD	Dues/Membership - Library		$ 350	$ 350	100.00%
TBD	Dues/Memberships - Athletics		$ 1,330	$ 1,330	100.00%
TBD	Dues/Membership - Music		$ 588	$ 588	100.00%
TBD	Dues/Membership - Pupil Services		$ 850	$ 850	100.00%
100.1000.8100.08.08.4	Dues/Membership - ASTE	-	$ 1,000	$ 1,000	100.00%
TBD	Dues - Board of Education		$ 1,800	$ 1,800	100.00%
100.1000.6126.00.08.6	Refreshments - District	-	$ 2,500	$ 2,500	100.00%
TBD	Playing Fields Lease		$ 85,000	$ 85,000	100.00%
TBD	Pool Rental - LVHS		$ 26,360	$ 26,360	100.00%
TBD	Pool Rental - PHMS		$ 7,100	$ 7,100	100.00%
TBD	Equipment Rental - Athletics		$ 2,500	$ 2,500	100.00%
TBD	Entry Fees - Athletics - PHMS		$ 250	$ 250	100.00%
TBD	Entry Fees - Athletics - LVHS		$ 8,150	$ 8,150	100.00%
TBD	Officials Fees - Athletics - LVHS		$ 41,185	$ 41,185	100.00%
TBD	Officials Fees - Athletics - PHMS		$ 6,669	$ 6,669	100.00%
100.1000.8100.09.08.6	Dues/Membership - District	$ 5,000	$ 8,350	$ 3,350	67.00%
100.2000.3340.09.08.5	Legal Fees (Special Ed) - District	$ 10,000	$ 35,000	$ 25,000	250.00%
100.2000.5801.00.08.5	Mileage Regular - Special Ed	$ 5,000	$ 500	$ (4,500)	-90.00%
100.2100.6130.01.08.2	Pupil Services - Nursing Supplies - G(	$ 2,000	$ 1,000	$ (1,000)	-50.00%
100.2100.6130.02.08.2	Pupil Services - Nursing Supplies - L(	$ 2,800	$ 1,000	$ (1,800)	-64.29%
100.2100.6130.03.08.2	Pupil Services - Nursing Supplies - LI	$ 1,800	$ 1,356	$ (444)	-24.67%
100.2100.6130.04.08.2	Pupil Services - Nursing Supplies - W	$ 1,125	$ 1,500	$ 375	33.33%
100.2100.6130.05.08.2	Pupil Services - Nursing Supplies - JM	$ 1,600	$ 1,000	$ (600)	-37.50%
100.2100.6130.06.08.3	Pupil Services - Nursing Supplies - PI	$ 3,200	$ 1,000	$ (2,200)	-68.75%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.2100.6130.07.08.4	Pupil Services - Nursing Supplies - LV	$ 5,000	$ 1,000	$ (4,000)	-80.00%
TBD	Health Services Supplies - District Wide		$ 3,150	$ 3,150	100.00%
TBD	Health Services Supplies - GCS		$ 1,800	$ 1,800	100.00%
TBD	Health Services Supplies - LCS		$ 2,565	$ 2,565	100.00%
TBD	Health Services Supplies - LIS		$ 1,356	$ 1,356	100.00%
TBD	Health Services Supplies - Warren		$ 971	$ 971	100.00%
TBD	Health Services Supplies - JMS		$ 1,800	$ 1,800	100.00%
TBD	Health Services Supplies - PHMS		$ 2,500	$ 2,500	100.00%
TBD	Health Services Supplies - LVHS		$ 7,136	$ 7,136	100.00%
TBD	Custodial Clothing Allowances		$ 4,600	$ 4,600	100.00%
TBD	SSP Clothing, Equipment and Trainings		$ 3,550	$ 3,550	100.00%
	Category 8 Subtotal	**$ 673,775**	**$ 1,235,477**	**$ 561,702**	**83.37%**
	Category 9: Maintenance				
100.1000.8910.07.09.4	Capital Repairs - LVHS	-	$ 3,900	$ 3,900	100.00%
100.1000.6150.08.09.4	Custodial Supplies - ASTE	$ 10,000	$ 10,000	-	0.00%
100.1000.6150.01.09.2	Custodial Supplies - GCS	$ 7,500	$ 7,500	-	0.00%
100.1000.6150.05.09.2	Custodial Supplies - JMS	$ 7,500	$ 7,500	-	0.00%
100.1000.6150.02.09.2	Custodial Supplies - LCS	$ 20,000	$ 20,000	-	0.00%
100.1000.6150.03.09.2	Custodial Supplies - LIS	$ 12,000	$ 12,000	-	0.00%
100.1000.6150.07.09.4	Custodial Supplies - LVHS	$ 25,000	$ 25,000	-	0.00%
100.1000.6150.06.09.3	Custodial Supplies - PHMS	$ 25,000	$ 25,000	-	0.00%
100.1000.6150.04.09.2	Custodial Supplies - Warren	$ 4,000	$ 4,000	-	0.00%
100.1000.6140.09.09.6	Electricity - District	$ 300,000	$ 400,000	$ 100,000	33.33%
100.1000.4390.09.09.6	Elevator Inspections - District	$ 10,000	$ 10,500	$ 500	5.00%
100.1000.4310.09.09.6	Environment Compliance - District	$ 25,000	$ 25,000	$ -	0.00%
TBD	Equipment Repairs - ASTE		$ 7,700	$ 7,700	100.00%
100.1000.4350.09.09.6	Fire Safety - District	$ 20,000	$ 26,000	$ 6,000	30.00%
100.1000.4240.06.09.3	Grounds Maintenance - PHMS	-	$ 5,000	$ 5,000	100.00%
100.1000.6240.09.09.6	Heating Fuel - District	$ 460,000	$ 2,826	$ (457,174)	-99.39%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.4240.05.09.2	Grounds Maintenance - JMS	-		$ -	
100.1000.6240.01.09.2	Heating Fuel - GCS	-	$ 29,130	$ 29,130	100.00%
100.1000.6240.05.09.2	Heating Fuel - JMS	-	$ 26,917	$ 26,917	100.00%
100.1000.6240.02.09.2	Heating Fuel - LCS	-	$ 46,218	$ 46,218	100.00%
100.1000.6240.03.09.2	Heating Fuel - LIS	-	$ 80,633	$ 80,633	100.00%
100.1000.6240.07.09.4	Heating Fuel - LVHS	-	$ 132,434	$ 132,434	100.00%
100.1000.6240.06.09.3	Heating Fuel - PHMS	-	$ 77,562	$ 77,562	100.00%
100.1000.6240.04.09.2	Heating Fuel - Warren	-	$ 20,752	$ 20,752	100.00%
100.1000.4370.09.09.6	HVAC and Controls - District	$ 30,000	$ 30,000	-	0.00%
100.1000.6170.09.09.6	LP Gas - District	$ 14,000	$ 30,000	$ 16,000	114.29%
TBD	Maintenance Equipment Repairs - District Wide		$ 62,600	$ 62,600	100.00%
100.1000.6160.08.09.4	Maintenance Services - ASTE	$ 10,000	$ 10,000	-	0.00%
100.1000.4240.09.09.6	Maintenance Services / Groundsworl	$ 100,000	$ 140,000	$ 40,000	40.00%
100.1000.6160.01.09.2	Maintenance Supplies - GCS	$ 7,500	$ 7,500	-	0.00%
100.1000.6160.05.09.2	Maintenance Supplies - JMS	$ 7,500	$ 7,500	-	0.00%
100.1000.6160.02.09.2	Maintenance Supplies - LCS	$ 12,000	$ 12,000	-	0.00%
100.1000.6160.03.09.2	Maintenance Supplies - LIS	$ 7,500	$ 7,500	-	0.00%
100.1000.6160.07.09.4	Maintenance Supplies - LVHS	$ 25,000	$ 26,125	$ 1,125	4.50%
100.1000.6160.06.09.3	Maintenance Supplies - PHMS	$ 25,000	$ 25,000	-	0.00%
100.1000.6160.04.09.2	Maintenance Supplies - Warren	$ 7,500	$ 7,500	-	0.00%
100.1000.4550.09.09.6	Pest Control - District	$ 12,000	$ 12,000	-	0.00%
100.1000.4221.09.09.6	Recycling - District	$ 12,000	$ 12,000	-	0.00%
100.1000.4460.09.09.6	Refrig & Other Café Repairs - District	$ 20,000	$ 20,000	-	0.00%
100.1000.4220.09.09.6	Rubbish Removal - District	$ 50,000	$ -	$ (50,000)	-100.00%
100.1000.4230.01.09.2	Septic/Sewer Fees - GCS	-	$ 4,435	$ 4,435	100.00%
100.1000.4230.05.09.2	Septic/Sewer Fees - JMS	-	$ 4,965	$ 4,965	100.00%
100.1000.4230.02.09.2	Septic/Sewer Fees - LCS	-	$ 1,160	$ 1,160	100.00%
100.1000.4230.03.09.2	Septic/Sewer Fees - LIS	-	$ 1,160	$ 1,160	100.00%
100.1000.4230.07.09.4	Septic/Sewer Fees - LVHS	-	$ 1,060	$ 1,060	100.00%
100.1000.4230.06.09.3	Septic/Sewer Fees - PHMS	-	$ 1,160	$ 1,160	100.00%

Account	Description	FY25 Adopted Budget	FY26 Budget	Increase (decrease) $	Increase (decrease) %
100.1000.4230.04.09.2	Septic/Sewer Fees - Warren	-	$ 1,200	$ 1,200	100.00%
100.1000.4230.09.09.6	Sewer - District	$ 15,000	$ 10,505	$ (4,495)	-29.97%
100.2600.6260.08.09.4	Transportation Fuel - ASTE	$ 3,000	$ -	$ (3,000)	-100.00%
TBD	Vehicle Maintenance - ASTE		$ 1,000	$ 1,000	100.00%
100.2600.4500.08.09.4	Vehicle Repairs - ASTE	$ 2,000	$ 2,000	-	0.00%
100.1000.4500.09.09.6	Vehicle Repairs - District	-	$ 5,000	$ 5,000	100.00%
100.1000.4220.01.09.2	Waste/Medical Waste/Recycling Serv	-	$ 6,896	$ 6,896	100.00%
100.1000.4220.05.09.2	Waste/Medical Waste/Recycling Serv	-	$ 4,483	$ 4,483	100.00%
100.1000.4220.02.09.2	Waste/Medical Waste/Recycling Serv	-	$ 5,710	$ 5,710	100.00%
100.1000.4220.03.09.2	Waste/Medical Waste/Recycling Serv	-	$ 5,781	$ 5,781	100.00%
100.1000.4220.07.09.4	Waste/Medical Waste/Recycling Serv	-	$ 14,039	$ 14,039	100.00%
100.1000.4220.06.09.3	Waste/Medical Waste/Recycling Serv	-	$ 9,483	$ 9,483	100.00%
100.1000.4220.04.09.2	Waste/Medical Waste/Recycling Serv	-	$ 3,260	$ 3,260	100.00%
100.1000.6190.09.09.6	Water - District	$ 35,000	$ 35,000	-	0.00%
100.1000.4540.09.09.6	Water Testing - District	$ 30,000	$ 30,000	-	0.00%
N/A	Alarm Testing	$ 13,000	$ -	$ (13,000)	-100.00%
	Category 9 Subtotal	**$ 1,364,000**	**$ 1,563,594**	**$ 199,594**	**14.63%**
	GRAND TOTAL	**$ 41,156,726**	**$ 43,881,113**	**$ 2,724,387**	**6.62%**