

# Board Of Education

The 2026 - 2027 Superintendent's Proposed budget for this area represents an **decrease** of **24.97%** and includes staffing of:

0.5 FTE Board Clerk

<i>ORG</i>	<i>OBJ</i>	<i>DESCRIPTION</i>	<i>24-25 Budget</i>	<i>24-25 Actual</i>	<i>25-26 Budget</i>	<i>26-27 Budget</i>	<i>Budget to Budget \$ Change</i>	<i>Budget to Budget % Change</i>
BAZ23143	51210	SALARY	25,318	18,514	26,014	26,729	715	2.75%
BAZ23143	53010	LEGAL SERVICES	279,880	268,544	285,478	200,478	-85,000	-29.77%
BAZ23143	53200	PROFESSIONAL SERVICES	7,350	6,046	7,500	16,500	9,000	120.00%
BAZ23143	55400	ADVERTISING	5,000	6,923	6,450	7,500	1,050	16.28%
BAZ23143	56100	SUPPLIES	0	0	0	5,800	5,800	N/A
BAZ23143	58100	DUES & FEES	20,500	21,296	2,554	3,200	646	25.29%
BAZ25643	53200	PROFESSIONAL SERVICES	13,000	8,683	13,000	0	-13,000	-100.00%
BAZ25643	56100	SUPPLIES	5,800	5,952	5,800	0	-5,800	-100.00%
<b>TOTAL</b>			<b>356,848</b>	<b>335,958</b>	<b>346,796</b>	<b>260,207</b>	<b>-86,589</b>	<b>-24.97%</b>

## Highlights include

- **53010 Line** - Legal Fees - Current year budget minus \$85,000 as current retainer should have at least \$85,000 left at the end of the year.
- **53200 Line** - Shipman and Goodwin expenses as well as BOE meeting recordings and any other consultant fees. Also includes partial realignment (\$9,000) of the BAZ25643 program budget, also for professional services, that is being dissolved.
- **55400 Line** - Bids & Legal Notices - fees for advertising of Bids / RFPs.
- **56100 Line** - Supplies - full realignment of the \$5,800 from the BAZ25643 program budget, also for supplies, that is being dissolved.
- **58100 Line** - Dues & Fees - small increase year over year.

# Office of the Superintendent

The 2026 - 2027 Superintendent's Proposed budget for this area represents an **increase** of **0.80%** and includes staffing of:

1.0 FTE Superintendent

1.0 FTE Admin Assistant to Superintendent

<i>ORG</i>	<i>OBJ</i>	<i>DESCRIPTION</i>	<i>24-25 Budget</i>	<i>24-25 Actual</i>	<i>25-26 Budget</i>	<i>26-27 Budget</i>	<i>Budget to Budget \$ Change</i>	<i>Budget to Budget % Change</i>
BAZ23243	51110	SALARY - CERTIFIED	224,200	242,971	230,113	235,636	5,523	2.40%
BAZ23243	51210	SALARY - NON CERTIFIED	83,649	147,762	85,949	88,313	2,364	2.75%
BAZ23243	53200	PROFESSIONAL SERVICES	9,000	11,742	9,000	9,000	0	0.00%
BAZ23243	55301	POSTAGE	14,000	9,366	14,000	11,000	-3,000	-21.43%
BAZ23243	55505	PRINTING	110	11	110	110	0	0.00%
BAZ23243	55800	TRAVEL	9,700	543	9,700	8,000	-1,700	-17.53%
BAZ23243	56120	SUPPLIES	6,178	8,527	6,678	6,678	0	0.00%
BAZ23243	56430	PERIODICALS	750	294	750	500	-250	-33.33%
BAZ23243	58100	DUES & FEES	10,391	10,104	10,391	10,391	0	0.00%
<b>TOTAL</b>			<b>357,978</b>	<b>431,320</b>	<b>366,691</b>	<b>369,628</b>	<b>2,937</b>	<b>0.80%</b>

## Highlights include

- **55301 Line - Postage** - Reduction tied to usage.
- **55800 Line - Travel** - Reduction tied to usage.
- **56430 Line - Periodicals** - Reduction tied to usage.

# Benefits

The 2026 - 2027 Superintendent's Proposed budget for this area represents an **increase** of **9.17%**.

<b>ORG</b>	<b>OBJ</b>	<b>DESCRIPTION</b>	<b>24-25 Budget</b>	<b>24-25 Actual</b>	<b>25-26 Budget</b>	<b>26-27 Budget</b>	<b>Budget to Budget \$ Change</b>	<b>Budget to Budget % Change</b>
BAZ25043	52200	FICA	638,191	643,545	641,382	651,002	9,620	1.50%
BAZ25043	52201	MEDICARE	574,096	605,303	608,966	646,966	38,000	6.24%
BAZ25043	52300	PENSION	1,122,406	1,122,406	1,320,333	1,260,757	-59,576	-4.51%
BAZ25043	52600	UNEMPLOYMENT COMP	25,000	48,475	35,000	37,000	2,000	5.71%
BAZ25043	52810	HEALTH INSURANCE	9,316,156	8,560,890	10,147,190	11,336,325	1,189,135	11.72%
BAZ25043	52820	DISABILITY INSURANCE	105,000	98,577	105,000	150,000	45,000	42.86%
BAZ25043	52830	LIFE / AD&D INSURANCE	144,000	137,509	144,000	145,000	1,000	0.69%
BAZ25043	52900	WORKERS COMPENSATION	412,386	396,143	424,616	430,985	6,369	1.50%
<b>TOTAL</b>			<b>12,337,235</b>	<b>11,612,848</b>	<b>13,426,487</b>	<b>14,658,035</b>	<b>1,231,548</b>	<b>9.17%</b>

- **FICA** – This is a function of Payroll. The projected amount shown represents a 1.50% increase adjusted for prior year actuals.
- **MEDICARE** - This is a function of Payroll. The projected amount shown represents a 6.24% increase adjusted for prior year actuals.
- **PENSION** – The amount used to budget for this line item is provided to the Board of Education by the Town Finance Director each year.
- **UNEMPLOYMENT INSURANCE** – The projected amount shown represents an increase adjusted for prior year actuals.
- **DISABILITY INSURANCE** - The amount used to budget for this line item is provided to the Board of Education by The Hartford, who is the Board of Education’s actuarial for this type of insurance. Increase anticipated for next year while last 3 years have been flat due to rate lock.
- **LIFE AND AD&D INSURANCE**- The amount used to budget for this line item is provided to the Board of Education by The Hartford, who is the Board of Education’s actuarial for this type of insurance.
- **WORKERS COMPENSATION** - The amount used to budget for this line item is provided to the Board of Education by CIRMA, who is the risk management consultant that the Town and Board of Education use jointly.

# Health Insurance

The amount used to budget for this line item is provided to the Board of Education by Brown & Brown, who is the Risk Management Consultant that the Town and Board of Education use jointly. There are several types of health insurance items that are budgeted for within this line:

- **State Partnership Plan (SPP)** - Health Insurance that both the Town and Board of Education moved its employees (except Teamsters) to on July 1 of 2019. Partnership costs are based on premium and enrollment through December of 2025. Premiums for next year as per Brown & Brown anticipate an increase of 13.5% as of early December 2025 with rate finalization not taking place until March 2026. At this time, both the BOE and the Town are currently using a projected 13.0% increase for these costs in order to budget for the 26/27 Fiscal Year.
- **Dental Insurance** - partially self-insured through CIGNA and partially on SPP for the first time in 26/27. Dental claims are based on claims and enrollment plus the projected trend as per Brown & Brown.
- **Humana Vision Plan** - Vision premiums are based on current rates and enrollment as of December 2025 plus the projected trend as per Brown & Brown.
- **Health Insurance to the Teamsters Union** - This is contractual based on their bargaining unit labor contract as these employees are not on SPP. The funding for this covers their members based on the hourly rate per contract, assuming 40 hours worked per week for each staff member covered.
- **New employee Assistance Program SupportLinc** - started in August of 2025.

The line item for Health Insurance **DOES NOT INCLUDE** relief from the Internal Service Fund (ISF) managed by the Town of New Milford as per the Town Finance Director. Prior years Superintendent's and/or Board Adopted Budget sometimes had an offsetting contribution amount coming from the ISF. There was **NO CONTRIBUTION** in 25/26 and we do not anticipate one for 26/27 as per the Town Finance Director.

# Department of Fiscal Services & Operations

The 2026 - 2027 Superintendent's Proposed budget for this area represents an **increase** of **3.59%** and includes staffing of:

1.00 FTE Director of Fiscal Services & Operations  
 1.00 FTE Accounting Manager  
 1.00 FTE Account/Data Specialist  
 0.50 FTE Admin Secretary Fiscal Services  
 0.50 FTE Human Resources Benefits Specialist

1.00 FTE Admin Secretary Accounts Payroll  
 1.00 FTE Admin Secretary Accounts Payable  
 0.50 FTE Business Office Secretary - Purchasing  
 0.50 FTE Transportation Secretary  
 0.50 FTE District Wide Secretary - Student Activities

<i>ORG</i>	<i>OBJ</i>	<i>DESCRIPTION</i>	<i>24-25 Budget</i>	<i>24-25 Actual</i>	<i>25-26 Budget</i>	<i>26-27 Budget</i>	<i>Budget to Budget \$ Change</i>	<i>Budget to Budget % Change</i>
BAZ25143	51170	SALARY - CERTIFIED	151,219	158,783	155,377	161,592	6,215	4.00%
BAZ25143	51180	SALARY - STIPENDS	4,800	13,213	15,295	15,295	0	0.00%
BAZ25143	51210	SALARY - NON CERTIFIED	374,416	391,176	391,854	403,295	11,441	2.92%
BAZ25143	53200	PROFESSIONAL SERVICES	92,716	90,034	96,845	99,104	2,259	2.33%
BAZ25143	53310	AUDIT SERVICES	45,450	45,450	48,000	49,920	1,920	4.00%
BAZ25143	55505	PRINTING	2,000	1,982	1,000	1,000	0	0.00%
BAZ25143	55800	TRAVEL	6,400	2,186	400	400	0	0.00%
BAZ25143	56120	OFFICE SUPPLIES	7,000	6,169	7,000	7,000	0	0.00%
BAZ25143	56500	TECH SUPPLIES	6,000	976	6,000	5,000	-1,000	-16.67%
BAZ25143	58100	DUES & FEES	1,250	2,099	1,500	2,050	550	36.67%
BAZ25943	55200	L.A.P. & CYBER INSURANCE	319,377	330,662	324,946	341,193	16,247	5.00%
<b>TOTAL</b>			<b>1,010,628</b>	<b>1,042,730</b>	<b>1,048,217</b>	<b>1,085,849</b>	<b>37,632</b>	<b>3.59%</b>

## Highlights include

- **53200 Line** – Software and professional services for things such as QUICKBOOKS, 403 B COMPLIANCE, ACA REPORTING, MUNIS USER FEE.
- **53310 Line** – BOE portion of Audit Fee for 26/27 as per Town Finance Director.
- **56500 Line** – Small reduction.
- **58100 Line** – CASBO membership fee increases and new budget for Amazon Prime Business Account for the District.
- **55200 Line** – Cyber and Liability / Auto / Property insurance with new rates as per CIRMA.

# Transportation

The 2026 - 2027 Superintendent's Proposed budget for this area represents an **increase** of **0.58%**.

<i>ORG</i>	<i>OBJ</i>	<i>DESCRIPTION</i>	<i>24-25 Budget</i>	<i>24-25 Actual</i>	<i>25-26 Budget</i>	<i>26-27 Budget</i>	<i>Budget to Budget \$ Change</i>	<i>Budget to Budget % Change</i>
BTZ27143	51180	STIPENDS	12,716	0	12,716	14,000	1,284	10.10%
BTZ27143	51210	SALARY/NON-CERT-TRANSPORTATION	16,726	14,441	17,185	18,106	921	5.36%
BTZ27143	55110	PUPIL TRANSPORTATION	4,769,800	3,917,938	4,945,992	4,972,533	26,541	0.54%
<b>GRAND TOTAL TRANSPORTATION</b>			<b>4,799,242</b>	<b>3,932,379</b>	<b>4,975,893</b>	<b>5,004,639</b>	<b>28,746</b>	<b>0.58%</b>

The BTZ27143-51180 line covers the stipend for morning bus coverage.

The BTZ27143-51210 line is for the 0.5 FTE Courier position.

The BTZ27143-55100 line is for the general busing contract in 26/27 reduced by:

- \$83,984 Reduction of 1 bus due to route optimization(s) in 26/27.
- \$84,198 Transfer of additional runs, currently with other transportation providers as a result of hearings/settlements, that we will be pushing for our general busing contractor to service in 26/27 and beyond.

# Revenue

<i>ORG</i>	<i>OBJ</i>	<i>DESCRIPTION</i>	<i>24-25 Budget</i>	<i>24-25 Actual</i>	<i>25-26 Budget</i>	<i>26-27 Budget</i>	<i>Budget to Budget \$ Change</i>	<i>Budget to Budget % Change</i>
BSZ27111	43103	EXCESS COSTS	-2,321,720	-1,999,825	-2,473,363	-2,119,091	354,272	-14.32%
BPZ21343	43105	MEDICAID REIMBURSEMENT	-79,000	-117,137	-88,017	-109,626	-21,609	24.55%
BFY33143	44705	BUILDING USE FEES (BASE RENTAL)	-42,490	-15,534	-43,765	-43,765	0	0.00%
BLA26143	49102	BUILDING USE FEES (CUSTODIAL)	-35,689	-19,749	-36,758	-36,758	0	0.00%
BSZ10012	44800	EXCEL TUITION	-143,800	-105,817	-136,800	-136,800	0	0.00%
BSZ10015	44822	SPECIAL EDUCATION TUITION	-34,660	-33,940	-34,660	-34,660	0	0.00%
BZZ26846	49103	DCF PLACED TUITION	-85,000	0	0	0	0	N/A
BLE32040	44860	ADMISSIONS/ATHLETIC GATE RECEIPTS	-18,400	-42,000	-18,400	-18,400	0	0.00%
BLE26643	44861	PARKING PERMIT FEES	-27,800	-30,000	-20,850	-20,850	0	0.00%
<b>TOTAL REVENUE</b>			<b>-2,788,559</b>	<b>-2,364,002</b>	<b>-2,852,613</b>	<b>-2,519,950</b>	<b>332,663</b>	<b>-11.66%</b>

- **EXCESS COST** - Adjusted to account for both the current placements continuing into next year plus any anticipated new placements within Special Education, at an expected 68% reimbursement rate which is the same rate used for the current year.
- **MEDICAID** - Adjusted based on the prior three year average of ending line balance.
- **BUILDING USE** - Flat over the prior year as utilization is down.
- **EXCEL TUITION** - Flat based on actuals received in prior years along with an increase in the number of participants qualifying for reduced rates as well as the legislative impact.
- **SPED TUITION (LHTC)** - Flat from prior year. Too risky to budget any increase and rely on new participation that would drive this revenue in any given year. If we have a tuition-in student for LHTC we will bill and collect for the base tuition and any special services.
- **DCF PLACED TUITION** - Zero (\$0) as the yearly expectation. No collection in 24/25 or in current year to date. Too risky to budget and rely on this revenue in any given year. If we can bill and collect, we will.
- **GATE RECEIPTS** - Flat from prior year even though participation is picking up. Budget was last adjusted (down) several years ago to coincide with admission rule changes that were approved by the Board of Education.
- **PARKING PERMIT FEES** - The same 278 spots at the same rate of \$75 each as in the current year budget. Budget was last adjusted in the current year to coincide with new rate of \$75 each that was approved by the Board of Education during the 25/26 budget adoption.