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	12/12/24		Actual	Adopted	Proposed	Variance	%
			2023-2024	2024-2025	2025-2026	to 2024-25	Change
Regular Education Programs (Out-of-District)							
1100	561	Regular Ed. TUITION Milford (82) \$15,761	932,608.00	1,155,090.00	1,212,402.00	57,312.00	4.96%
		Total	932,608.00	1,155,090.00	1,212,402.00	57,312.00	4.96%
Regular Education Programs (In-District)							
1100	112	Teacher Salaries (K-5) and Specialists	419,212.16	445,183.00	460,201.00	15,018.00	3.37%
1100	211	Medical Insurance	114,670.67	132,642.00	137,581.00	4,939.00	3.72%
1100	212	Dental Insurance	3,383.40	5,136.00	4,852.00	-284.00	-5.53%
1100	213	Life Insurance	627.06	660.00	678.00	18.00	2.73%
1100	214	Disability Insurance	2,739.98	1,650.00	2,150.00	500.00	30.30%
1100	220	Social Security	31,949.26	34,056.50	35,205.38	1,148.88	3.37%
1100	232	Retirement	69,400.63	71,789.00	74,274.00	2,485.00	3.46%
1100	250	Unemployment	613.00	590.00	581.00	-9.00	-1.53%
1100	260	Workers' Compensation	1,072.00	1,246.00	1,275.00	29.00	2.33%
		Total	643,668.16	692,952.50	716,797.38	23,844.88	3.44%
1100	430	Repairs/ Maintenance Services	150.00	100.00	100.00	0.00	0.00%
1100	580	Travel/Conferences	0.00	100.00	100.00	0.00	0.00%
1100	610	General Supplies/Paper/Tests	15,203.32	11,000.00	11,000.00	0.00	0.00%
1100	641	Books & OPM	6,189.96	8,000.00	3,000.00	-5,000.00	-62.50%
1100	649	Other Informational Resources	1,047.65	500.00	500.00	0.00	0.00%
1100	650	Computer Software	18,167.62	3,300.00	6,500.00	3,200.00	96.97%
1100	731	New Equipment	9,460.65	1,000.00	1,000.00	0.00	0.00%
1100	735	Replacement Equipment	18,456.74	3,000.00	1,000.00	-2,000.00	-66.67%
1100	810	Dues & Fees	5,360.84	2,500.00	1,000.00	-1,500.00	-60.00%
		Total	74,036.78	29,500.00	24,200.00	-5,300.00	-17.97%
1110	114	General Education Aides	57,459.02	53,062.00	79,664.00	26,602.00	50.13%
1110	220	Social Security	4,245.50	4,059.24	6,094.30	2,035.06	50.13%
1110	250	Unemployment	185.00	196.00	200.00	4.00	2.04%
1110	260	Workers' Compensation	113.00	204.00	298.00	94.00	46.08%
		Total	62,002.52	57,521.24	86,256.30	28,735.06	49.96%
1120	114	Substitute Teacher Salaries	5,842.75	4,000.00	4,500.00	500.00	12.50%

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1120	220	Social Security	445.63	306.00	344.25	38.25	12.50%
1120	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
1120	260	Workers' Compensation	10.00	0.00	11.00	11.00	0.00%
		Total	6,298.38	4,306.00	4,855.25	549.25	12.76%
		Regular Education Programs Total	1,718,613.84	1,939,369.74	2,044,510.92	105,141.18	5.42%
Student Support Programs							
1210	111	Student Support Teacher Salaries	51,246.04	53,730.00	56,542.00	2,812.00	5.23%
1210	211	Medical Insurance	3,469.50	18,976.00	22,058.00	3,082.00	16.24%
1210	212	Dental Insurance	402.48	558.00	592.00	34.00	6.09%
1210	213	Life Insurance	91.78	94.00	100.00	6.00	100.00%
1210	214	Disability Insurance	233.22	240.00	314.00	74.00	100.00%
1210	114	SPED Para	48,154.45	48,823.00	63,221.00	14,398.00	29.49%
1210	220	Social Security	7,489.20	7,845.30	9,161.87	1,316.57	16.78%
1210	232	Retirement	10,016.49	10,317.00	10,873.00	556.00	0.00%
1210	250	Unemployment	230.00	196.00	151.00	-45.00	-22.96%
1210	260	Workers' Compensation	321.00	200.00	280.00	42.00	21.00%
1210	321	Contracted Services	0.00	1.00	1.00	0.00	0.00%
		Total	121,654.16	140,980.30	163,293.87	22,275.57	15.80%
1210	610	General Supplies/Paper/Tests	580.72	1,400.00	1,000.00	-400.00	-28.57%
1210	641	Books & Other Printed Media	0.00	750.00	500.00	-250.00	-33.33%
1210	731	New Equipment	0.00	200.00	200.00	0.00	0.00%
1210	810	Dues & Fees	801.00	600.00	850.00	250.00	41.67%
		Total	1,381.72	2,950.00	2,550.00	-400.00	-13.56%
Pre-School Program							
1214	112	Pre-School Teacher Salaries	26,602.12	46,560.00	47,957.00	1,397.00	3.00%
1214	114	Pre-School Para	0.00	15,345.00	17,528.00	2,183.00	100.00%
1214	220	Social Security	2,030.07	4,735.73	5,009.60	273.87	5.78%
1214	250	Unemployment	62.00	65.00	100.00	35.00	53.85%
1214	260	Workers' Compensation	0.00	74.00	134.00	60.00	81.08%
		Total	28,694.19	66,779.73	70,728.60	3,948.87	5.91%
Student Support Services Expenses							

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1212	122	Student Support Services Tutor Salaries (Smr)	455.00	1,541.00	1,545.00	4.00	0.26%
1212	220	Social Security	161.04	117.89	118.19	0.30	0.26%
1212	232	Retirement	0.00	0.00	0.00	0.00	0.00%
1212	250	Unemployment	0.00	0.00	0.00	0.00	0.00%
1212	260	Workers' Compensation	4.00	0.00	5.00	5.00	0.00%
		Total	620.04	1,658.89	1,668.19	9.30	0.56%
Other Special Programs Student Support Services							
1290	561	Public (In State Tuition) Milford	67,209.70	95,000.00	85,000.00	-10,000.00	-10.53%
1290	564	Private Tuition (1)	150,786.17	181,520.00	1.00	-181,519.00	-100.00%
		Other Student Support Programs Total	217,995.87	276,520.00	85,001.00	-191,519.00	-69.26%
		Student Support Services Total	370,345.98	488,888.92	323,241.66	-165,685.26	-33.89%
Guidance Services							
2122	112	Guidance Salaries	0.00	1.00	1.00	0.00	0.00%
		Guidance Services Total	0.00	1.00	1.00	0.00	0.00%
Health Services							
2134	112	Nurses Salary	49,079.94	50,430.00	51,943.00	1,513.00	3.00%
2134	211	Medical Insurance	13,878.00	25,459.00	27,979.00	2,520.00	0.00%
2134	212	Dental Insurance	536.64	893.00	947.00	54.00	0.00%
2134	213	Life Insurance	87.81	92.00	95.00	3.00	3.26%
2134	214	Disability Insurance	219.26	230.00	295.00	65.00	28.26%
2134	220	Social Security	3,754.66	3,857.90	3,973.64	115.74	3.00%
2134	232	Retirement	9,639.25	9,904.00	9,989.00	85.00	0.86%
2134	250	Unemployment	62.00	65.00	50.00	-15.00	-23.08%
2134	260	Workers' Compensation	122.00	136.00	156.00	70.00	51.47%
		Total	77,379.56	91,066.90	95,427.64	4,410.74	4.84%
2134	430	Repairs & Maintenance Services	100.00	150.00	150.00	0.00	0.00%
2134	610	General Supplies/Paper	379.46	725.00	600.00	-125.00	-17.24%
2134	641	Books & Other Printed Media	0.00	75.00	75.00	0.00	0.00%
2134	650	Computer Software	574.00	1,200.00	1,000.00	-200.00	-16.67%

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2134	810	Dues and Fees	350.00	500.00	500.00	0.00	0.00%
		Total	1,403.46	2,650.00	2,325.00	-325.00	-12.26%
		Health Services Total	78,783.02	93,716.90	97,752.64	4,085.74	4.36%
SPED Support Services							
2142	310	Behavioral Specialist Services	20,434.25	15,000.00	15,000.00	0.00	0.00%
2142	323	Psychologist Wages	46,389.02	47,547.00	48,973.00	1,426.00	3.00%
2142	211	Medical Insurance	11,796.31	12,730.00	13,989.00	1,259.00	0.00%
2142	212	Dental Insurance	429.44	447.00	473.00	26.00	0.00%
2142	213	Psychologist-Life Ins	67.58	75.00	69.00	-6.00	-8.00%
2142	214	Psychologist-Disability Ins	198.10	200.00	253.00	53.00	26.50%
2142	220	Social Security	3,372.70	3,637.35	3,746.43	109.08	3.00%
2142	232	Psychologist Retirement	9,088.29	9,338.00	9,418.00	80.00	0.86%
2152	323	Speech Services	26,742.50	28,000.00	35,000.00	7,000.00	25.00%
2163	323	Occupational/Phys Therapy Services	19,249.24	28,186.00	29,034.00	848.00	3.01%
2163	220	Social Security	1,457.31	2,156.23	2,221.10	64.87	3.01%
2163	250	SPED Support Unemployment	93.00	98.00	75.00	-23.00	-23.47%
2163	260	SPED Support Workers Comp	68.00	204.00	224.00	20.00	9.80%
		SPED Support Services Total	139,385.74	147,618.58	158,475.54	10,856.96	7.35%
Improvement of Instruction Services							
2210	240	Principal Tuition Reimbursement	0.00	1.00	1.00	0.00	0.00%
2210	241	Professional Development	279.00	500.00	500.00	0.00	0.00%
2210	290	Staff Development & Career Ladder	3,960.00	5,000.00	5,000.00	0.00	0.00%
2210	291	Para Staff Development & Career Ladder	0.00	500.00	500.00	0.00	0.00%
2210	220	Staff Development FICA	223.47	420.75	420.75	0.00	0.00%
2210	232	Staff Development-Retirement	0.00	400.00	300.00	-100.00	-25.00%
2210	213	Prof Develop-Life & Disability	310.96	1.00	1.00	0.00	0.00%
2210	292	District level Professional Development	750.95	500.00	800.00	300.00	500.00%
		Impr. of Instr. Services Total	5,524.38	7,322.75	7,522.75	200.00	2.73%
Support Services - Instruction							
2212	290	Inst. & Curriculum Development	0.00	100.00	100.00	0.00	0.00%

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		Support Serv. Instr. Total	0.00	100.00	100.00	0.00	0.00%
Executive Administration Services SAU #89							
2290	112	Superintendent Services	56,591.86	58,148.00	60,039.00	1,891.00	3.25%
2290	211	Medical Insurance	15,924.79	17,184.00	18,885.00	1,701.00	
2290	212	Dental Insurance	697.88	726.00	769.00	43.00	
2290	213	Life Insurance	66.04	75.00	67.00	-8.00	-10.67%
2290	214	Disability Insurance	163.07	215.00	253.00	38.00	17.67%
2290	220	Social Security	4,069.16	4,448.32	4,592.98	144.66	3.25%
2290	232	Retirement	14,614.74	14,420.00	14,545.00	125.00	0.87%
2290	250	Unemployment	31.00	33.00	25.00	-8.00	-24.24%
2290	260	Workers' Compensation	158.00	157.00	168.00	11.00	7.01%
2290	580	Conference/Travel	0.00	200.00	200.00	0.00	0.00%
2290	610	Supplies	0.00	100.00	100.00	0.00	0.00%
2290	731	Equipment Costs	0.00	1.00	1.00	0.00	0.00%
2290	810	Dues & Fees	755.92	1,200.00	900.00	-300.00	-25.00%
		Total	93,072.46	96,907.32	100,544.98	3,637.66	3.75%
2295	112	Director Student Services	46,274.02	47,547.00	48,973.00	1,426.00	3.00%
2295	211	Medical Insurance	11,796.31	12,730.00	13,989.00	1,259.00	0.00%
2295	212	Dental Insurance	422.80	447.00	473.00	26.00	0.00%
2295	213	Life Insurance	70.47	75.00	69.00	-6.00	-8.00%
2295	214	Short Term Disability	207.01	200.00	253.00	53.00	26.50%
2295	220	Social Security	3,857.13	3,637.35	3,746.43	109.08	3.00%
2295	232	Retirement	9,088.06	9,338.00	9,418.00	80.00	0.86%
2295	250	Unemployment	31.00	32.00	25.00	-7.00	340.00%
2295	260	Workers' Compensation	115.00	128.00	137.00	9.00	7.03%
2295	580	Conference/Travel	0.00	200.00	100.00	-100.00	-50.00%
2295	810	Dues & Fees	0.00	100.00	100.00	0.00	0.00%
		Total	71,861.80	74,434.35	77,283.43	2,849.08	3.83%
2300	321	Business Manager/Accounting Services	40,748.96	42,000.00	44,000.00	2,000.00	4.76%
Executive Administration Services SAU #89			205,683.22	213,341.67	221,828.42	8,486.75	3.98%
School Board Services							

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2311	320	School Board Expense	455.00	750.00	750.00	0.00	0.00%
2312	320	School District Clerk	525.00	525.00	525.00	0.00	0.00%
2313	320	School District Treasurer	575.00	575.00	575.00	0.00	0.00%
2314	320	School District Secretary	700.00	825.00	825.00	0.00	0.00%
2315	320	Moderator	120.00	120.00	120.00	0.00	0.00%
2316	320	District Meeting Expense	0.00	125.00	125.00	0.00	0.00%
2317	330	Other Profess. Services (Audit)	10,750.00	10,000.00	11,200.00	1,200.00	12.00%
2318	330	Other Profess. Services (Legal)	989.75	750.00	750.00	0.00	0.00%
2319	319	Supervisors/Town	40.00	50.00	50.00	0.00	0.00%
2319	534	Postage	0.00	1.00	1.00	0.00	0.00%
2319	540	Advertising	225.50	650.00	500.00	-150.00	-23.08%
2319	610	General Supplies/Paper	0.00	100.00	100.00	0.00	0.00%
2319	810	Dues & Fees	2,999.78	3,300.00	3,300.00	0.00	0.00%
2319	890	Miscell. (Town Report / Ballots)	472.14	575.00	575.00	0.00	0.00%
		School Board Services Total	17,852.17	18,346.00	19,396.00	1,050.00	5.72%
Support Services - School Administration							
2410	113	Principal's Salary	56,591.86	58,148.00	60,039.00	1,891.00	3.25%
2410	211	Medical Insurance	15,924.79	17,184.00	18,885.00	1,701.00	0.00%
2410	212	Dental Insurance	686.87	726.00	769.00	43.00	0.00%
2410	213	Life Insurance	65.79	75.00	68.00	-7.00	-9.33%
2410	214	Disability Insurance	162.86	215.00	253.00	38.00	17.67%
2410	220	Social Security	4,068.66	4,448.32	4,592.98	144.66	3.25%
2410	232	Retirement	14,614.48	14,420.00	14,545.00	125.00	0.87%
2410	250	Unemployment	31.00	32.00	25.00	-7.00	0.00%
2410	260	Workers' Compensation	124.00	157.00	168.00	11.00	7.01%
		Total	92,270.31	95,405.32	99,344.98	3,939.66	4.13%
2410	430	Repairs & Maintenance Services	0.00	50.00	50.00	0.00	0.00%
2410	531	Telephone & Internet	4,378.09	10,600.00	10,600.00	0.00	0.00%
2410	534	Postage	437.67	625.00	625.00	0.00	0.00%
2410	550	Printing	0.00	250.00	100.00	-150.00	-60.00%
2410	580	Travel/Conferences	0.00	50.00	50.00	0.00	0.00%
2410	610	General Supplies/Paper	2,537.06	1,400.00	2,700.00	1,300.00	92.86%

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2410	641	Books & Other Printed Media	0.00	1.00	1.00	0.00	0.00%
2410	650	Computer Software	3,680.84	3,500.00	4,000.00	500.00	14.29%
2410	731	New Equipment	94.37	0.00	1.00		
2410	810	Dues & Fees	169.92	200.00	200.00	0.00	0.00%
		Total	11,297.95	16,676.00	18,327.00	1,650.00	9.89%
2411	114	Secretary's Salary	50,443.12	51,830.00	53,385.00	1,555.00	3.00%
2411	211	Medical Insurance	23,592.62	25,459.00	27,979.00	2,520.00	0.00%
2411	213	Life Insurance	89.02	94.00	96.00	2.00	2.13%
2411	214	Disability Insurance	224.04	235.00	303.00	68.00	28.94%
2411	220	Social Security	3,540.42	3,965.00	4,083.95	118.95	3.00%
2411	232	Retirement	6,825.00	7,013.00	6,807.00	-206.00	-2.94%
2411	250	Unemployment	62.00	65.00	50.00	-15.00	-23.08%
2411	260	Workers' Compensation	126.00	140.00	160.00	20.00	14.29%
		Total	84,902.22	88,801.00	92,863.95	4,062.95	4.58%
2490	890	Graduation Expense	935.19	1,000.00	1,000.00	0.00	0.00%
		Total	935.19	1,000.00	1,000.00	0.00	0.00%
		School Administration Total	189,405.67	201,882.32	211,535.94	9,652.62	4.78%
Operation & Maintenance of Plant Services							
2620	114	Custodian Salaries	54,225.34	51,073.00	54,075.00	3,002.00	5.88%
2620	211	Medical Insurance	18,897.08	25,459.00	16,458.00	-9,001.00	0.00%
2620	212	Dental Insurance	934.90	893.00	592.00	-301.00	0.00%
2620	120	Night Custodian/Special projects	6,115.06	11,874.00	12,260.00	386.00	3.25%
2620	213	Life Insurance	85.56	90.00	98.00	8.00	8.89%
2620	214	Disability Insurance	214.94	220.00	307.00	87.00	39.55%
2620	220	Social Security	4,507.51	4,815.45	5,074.63	259.18	5.38%
2620	232	Retirement	6,656.50	6,910.00	6,895.00	-15.00	-0.22%
2620	250	Unemployment	109.00	134.00	94.00	-40.00	-29.85%
2620	260	Workers Compensation	1,280.00	1,106.00	1,502.00	396.00	35.80%
		Total	93,025.89	102,574.45	97,355.63	-5,218.82	-5.09%
2620	321	Gen. Maintenance (Contr. Serv.)	17,708.34	12,000.00	15,000.00	3,000.00	25.00%
2620	411	Water/Sewer	2,821.62	3,700.00	3,700.00	0.00	0.00%

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2620	421	Disposal Services	3,150.00	3,240.00	3,240.00	0.00	0.00%
2620	422	Snow/Sand Removal Services	40.00	100.00	100.00	0.00	0.00%
2620	424	Lawn & Grounds Care	622.26	1,400.00	1,400.00	0.00	0.00%
2620	430	Repairs & Maintenance Services	7,335.60	4,000.00	5,000.00	1,000.00	25.00%
2620	520	Property & Liability Insurance	6,860.00	7,991.00	8,996.00	1,005.00	12.58%
2620	610	General Supplies/Paper	6,516.55	6,300.00	6,700.00	400.00	6.35%
2620	622	Electricity	27,221.98	27,000.00	28,000.00	1,000.00	3.70%
2620	624	Oil/Pellets	26,307.49	27,000.00	27,000.00	0.00	0.00%
2620	650	Computer Software	0.00	500.00	1.00	-499.00	-99.80%
2620	731	New Equipment -	6,570.23	2,000.00	1,000.00	-1,000.00	-50.00%
2620	735	Replacement Equip. - General	19,384.52	2,000.00	5,000.00	3,000.00	150.00%
		Total	124,538.59	97,231.00	105,137.00	7,906.00	8.13%
		Operation & Maint. Total	217,564.48	199,805.45	202,492.63	2,687.18	1.34%
Student Transportation Services							
2721	519	Student Transportation	144,243.71	142,010.00	146,270.00	4,260.00	3.00%
2722	519	SPED Transportation (All)	31,400.00	52,000.00	1.00	-51,999.00	-100.00%
2725	519	Field Trip Transportation	0.00	100.00	100.00	0.00	0.00%
		Student Transportation Total	175,643.71	194,110.00	146,371.00	-47,739.00	-24.59%
Information Management Services							
2844	323	IT Contracted Services	3,900.00	9,000.00	9,300.00	300.00	3.33%
2844	610	General Supplies	0.00	250.00	250.00	0.00	0.00%
2844	650	Computer Software	0.00	4,800.00	10,000.00	5,200.00	0.00%
2844	731	Replacement Equipment	0.00	2,000.00	500.00	-1,500.00	-75.00%
		Total	3,900.00	16,050.00	20,050.00	4,000.00	24.92%
		Total Prior to Debt Service & Food Service	3,122,702.21	3,520,553.33	3,453,278.49	-67,263.84	-1.91%
Debt Service							
5110	910	Principal on Debt	245,000.00	245,000.00	245,000.00	0.00	0.00%
5120	830	Interest on Debt	57,450.26	45,151.26	34,077.26	-11,074.00	-24.53%
		Debt Service Total	302,450.26	290,151.26	279,077.26	-11,074.00	-3.82%

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Food Services						
5220	211	Medical Insurance	23,592.62	25,459.00	27,979.00	2,520.00 0.00%
5220	212	Dental Insurance	858.88	893.00	947.00	54.00 0.00%
5220	213	Life Insurance	86.32	90.00	91.00	1.00 1.11%
5220	214	Disability Insurance	215.28	220.00	283.00	63.00 28.64%
5220	220	Social Security	3,266.65	3,700.69	3,811.69	111.00 3.00%
5220	232	Retirement	6,369.99	6,545.00	6,353.00	-192.00 -2.93%
5220	250	Unemployment	62.00	65.00	50.00	-15.00 -23.08%
5220	511	Food Service Salary	47,080.02	48,375.00	49,826.00	1,451.00 3.00%
5220	512	Salary Substitutes	0.00	200.00	200.00	0.00 0.00%
5220	521	Food & Milk	23,842.78	29,000.00	29,000.00	0.00 0.00%
5220	526	Worker Comp	997.00	845.00	1.00	-844.00 -99.88%
5220	543	Repairs to Equip	0.00	1,000.00	1,000.00	0.00 0.00%
5220	561	Supplies	2,224.51	2,700.00	3,000.00	300.00 11.11%
		Total Food Service	108,596.05	119,092.69	122,541.69	3,449.00 2.90%
		Operating Budget Grand Total	3,533,748.52	3,929,797.28	3,854,897.44	-74,899.84 -1.91%

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After \$80K from Res