



Manchester Public Schools

Board of Education Recommended Budget 2026-2027

Board of Education Budget Development Process

Budget Development

Thursday, Nov. 20, 2025

Week of December 1, 2025

Week of December 22, 2025

Pre-Budget Workshop, Lincoln Center, 6:00-7:00 p.m.

Central Office Administration begins review process with principals

Business Office enters budget requests into financial system

Board of Education Workshops:

Thursday, January 29, 2026

Thursday, February 5, 2026

Monday, February 9, 2026

Thursday, February 12, 2026

Friday, February 13, 2026

Thursday, February 19, 2026

Monday, February 23, 2026

Tuesday, March 10, 2026

Board of Education Budget Workshop #1, Lincoln Center, 6:00 p.m. (Presentation of Superintendent's Recommended Budget)

Board of Education Budget Workshop #2, Lincoln Center, 6:00 p.m.

Board of Education adopts 2026-2027 recommended budget

Board of Education Budget Workshop #3, Lincoln Center, 6:00 p.m.

Deliver Letter with 2026-2027 Superintendent's Recommended Budget to Town

Board of Education Budget Workshop #4, Lincoln Center, 6:00 p.m.

Board of Education Budget Adoption - Regular Meeting, Lincoln Center, 7:00 p.m.

General Manager presents 2026-2027 recommended budget to Board of Directors, Town Hall, 7:30 a.m.

Board of Directors Workshops (dates to be finalized):

Wednesday, March 11, 2026

Wednesday, March 18, 2026

Wednesday, March 25, 2026

Tuesday, May 12, 2026

Board of Directors review of BOE Budget, Lincoln Center, 5:30 p.m.

Public Hearing, Lincoln Center, Hearing Room, 7:00 p.m.

Board of Directors review of BOE Budget, Lincoln Center, 5:30 p.m.

Board of Directors approves 2026-2027 budget for adoption, 7:00 p.m.

Board of Education Workshops following Board of Directors Budget Adoption (dates to be finalized):

Thursday, May 21, 2026

Thursday, May 28, 2026

Thursday, June 4, 2026

Board of Education Workshop #5, Lincoln Center, 6:00 p.m.

Board of Education Workshop #6, Lincoln Center, 6:00 p.m.

Board of Education Workshop #7, Lincoln Center, 6:00 p.m.

Final Budget Adoption

Monday, June 22, 2026

Board of Education adopts final 2026-2027 budget at its regular meeting



Central Office Budget Development Process

- Line by line review of projected 2026-27 budget within every object code
- Meetings with Principals and Department Leaders, including suggested reductions
- Review of staffing to support intervention
 - Special education teachers
 - Reading consultants
 - Math interventionists
 - EL teachers
 - Social Workers
 - Behavior Technicians
- Review of Elective Staffing
- Review of Health Insurance and Other Benefits
- Excess Cost Grant Submitted
- Long Term Financial Planning Document Updated
- Experience Passes for Board Members




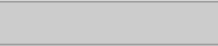





Board of Education Draft Priorities

- Further improvements in student academic achievement, as measured by district and state performance measures, ultimately resulting in improvements, with a focus on holding or improving scores of rough cohorts through both intentional scheduling and the implementation of research-based programs including ARC (Grades K and 3 year 1 implementation; Grades 1 and 2 year 2 implementation), EL (Grades 5-8 year 2 implementation), and IXL Math (Grades 2 - 8 year 3 implementation).
- Restructure staffing to support students struggling to read proficiently by the end of grade 3 (specifically those among the 30% of students far below grade level on IXL not identified as students with a disability that impacts reading or English Learners).
- Continued focus on reducing the number of chronically absent students, with specific attention given to Manchester High School and alternative programs, while also supporting full-time attendance of all students (overall CA percentage remained at 20% for 24-25).
- Continue to engage the district in the ongoing work to create relevant, engaging, and challenging learning experiences for all our students and to maintain high expectations for all learners by providing consistent access to grade-level content.
- Ongoing work to support student behavior with equitable and appropriate responses, including, but not limited to, ensuring parents and families are aware of the counseling and mental health supports available, while at the same time, ensuring the district continues to reduce the disparities across demographic bands.
- Continue to support the board with expanded community outreach, with a focus on the Hispanic community.
- Stabilize staffing in schools where there has been consistent turnover (Verplanck and Illing).
- Determine the feasibility of renovating Illing and Manchester High School as part of MPS 2035 Plan.

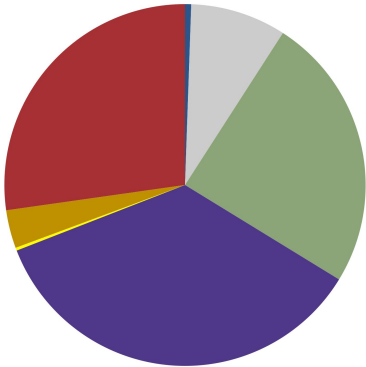


Demographic Information

	EL	SPED	F/R*	Male	Female	Gender Non-Conforming
PK-12 (5972)	545 / 9.13%	1380 / 23.11%	3600 / 60.28%	3135 / 52.49%	2836 / 47.49%	1 / 0.01%
K-12 (5672)	545 / 9.60%	1233 / 21.74%	3380 / 59.59%	2961 / 52.20%	2710 / 47.78%	1 / 0.01%

	American Indian or Alaskan Native	Asian	Black or African American	Hispanic/Latino	Native Hawaiian or Other Pacific Islander	Two or more races	White
PK-12 (5972)	24 / 0.40%	489 / 8.19%	1505 / 25.20%	2222 / 37.21%	13 / 0.22%	272 / 4.55%	1447 / 24.23%
K-12 (5672)	24 / 0.42%	447 / 7.88%	1431 / 25.23%	2098 / 36.99%	13 / 0.23%	255 / 4.50%	1404 / 24.75%
Chart Color							

PK-12 Race/Ethnicity



Enrollments

Head Start	126
Martin PreK	174
Bowers	339
Buckley	282
Highland	262
Keeney	325
Verplanck	446
Waddell	457

Bennet	884
Illing	788
MMA	35
MHS	1603
Bentley	55
MTC	28
MRA	71
New Horizons	27
Private	70



Student Enrollment Profile

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total Number of Students	6256	6267	6243	6290	6228	6196	6263	6091	6102	6195	6218	6150	5972
% Eligible for F/R Lunch	54.6	54.8	56.4	51.7	55.2	61.1	63.5	52.8*	51.2*	50.4*	47.6*	56.5*	59.9*
% Special Ed	13.4	13.4	13.5	14.2	14.8	14.2	16.5	16.9	17.0	17.4	17.9	18.1	21.7
% English Learners	5.6	6.3	5.9	6	6.4	6.5	7.1	7.1	7.9	8.1	9.5	9.5	9.6

**SNAP Percent (Automatically qualify for free lunch)*



Student Enrollment Profile

State Dashboard District Dashboard School Dashboard

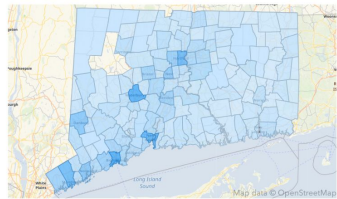
State Enrollment Dashboard

Select School Year
2025-26

Total Students
498K

Total Districts
202

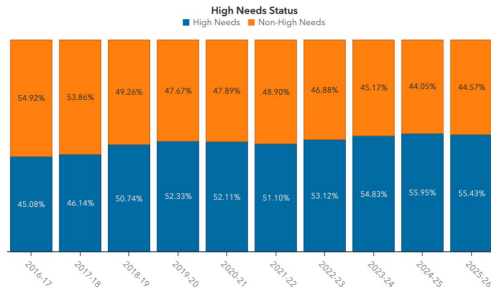
Enrollment by District



Double-click map to reset zoom.

Ten Year Trend by Student Group

All Students High Needs Gender Grade Race English Learner Spe



The CSDE uses student-level demographic data to create a **High Needs** student group. To be included in the **High Needs** student group a student must be a student with a disability, an English Learner, or a student eligible for free or reduced-price meals.

State Dashboard District Dashboard School Dashboard

Manchester School District Enrollment Dashboard

Select School Year
2025-26

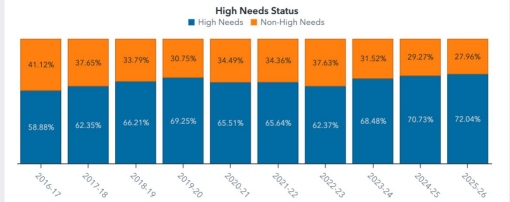
Select District
Manchester School District

Total Students
5.9K

Total Schools
16

Ten Year Trend by Student Group*

All Students High Needs Gender Grade Race English Learner Spec



Double-click map to reset zoom.

Note: Programs do not display on map.

*When small values have been suppressed to protect student confidentiality, percentages are based on the unsuppressed values only. This may result in graphs showing 100% when other student group values are present.



Budgets 2015-16 through 2025-26

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Amount	\$109,147,246	\$110,897,460	\$111,730,227	\$113,406,180	\$116,531,237	\$117,774,174	\$117,774,174	\$119,689,163	\$122,683,512	\$125,861,316	\$127,522,231
Percent Increase	2.5%	1.6%	.75%	1.5%	2.8%	1.1%	0%	1.63%	2.50%	2.60%	1.32%



2026-27 Superintendent's Recommended Budget

2025-26 Budget	2026-27 Current Services Budget	2026-27 Current Services Amount Increase	2026-27 Current Services Percent Increase	2026-27 Superintendent Recommended Budget	2026-27 Superintendent Recommended Budget Amount Increase	2026-27 Superintendent Recommended Budget Percent Increase	2026-27 BOE Recommended Budget	2026-27 BOE Recommended Budget Amount Increase	2026-27 BOE Recommended Budget Percent Increase
\$127,522,231	135,573,189.05	8,050,958.05	6.31%	\$133,887,108.47	\$6,364,877.47	4.99%	\$135,339,344	\$7,813,113	6.13%



All Funding Sources FY16 - FY26

Year	Source	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
BOE	Local	\$109,147,246	\$110,897,460	\$111,730,227	\$113,406,180	\$116,531,237	\$117,774,174	\$117,774,174	\$119,689,163	\$122,683,512	\$125,861,316	\$127,522,381
Head Start	Federal	\$1,319,178	\$1,331,965	\$1,334,374	\$1,364,903	\$1,403,736	\$1,489,536	\$1,527,340	\$1,563,756	\$1,635,745	\$1,711,807	\$1,511,807
IDEA	Federal	\$1,630,780	\$1,693,390	\$1,670,748	\$1,735,848	\$1,777,421	\$1,865,040	\$1,885,360	\$1,965,545	\$2,092,144	\$2,110,800	\$2,105,812
Title I and II	Federal	\$1,730,338	\$1,969,186	\$1,788,147	\$1,809,100	\$2,046,710	\$2,254,486	\$1,903,559	\$2,203,348	\$2,394,462	\$2,573,395	\$2,644,704
Title III and IV	Federal	\$57,830	\$55,987	\$80,497	\$141,339	\$145,031	\$173,438	\$187,090	\$194,608	\$204,008	\$218,058	\$235,630
Alliance	State	\$4,245,648	\$3,821,324	\$3,821,324	\$4,317,896	\$5,609,443	\$7,632,367	\$9,133,576	\$10,515,404	\$12,099,377	\$15,400,766	\$21,082,377
Priority	State	\$0	\$0	\$415,188	\$823,588	\$829,017	\$848,228	\$829,424	\$816,809	\$818,051	\$818,051	\$827,710
Priority Summer	State	\$0	\$0	\$148,647	\$150,603	\$151,506	\$155,832	\$153,450	\$156,741	\$155,725	\$155,725	\$155,725
Priority Extended	State	\$0	\$0	\$125,223	\$128,157	\$128,948	\$131,930	\$131,566	\$131,310	\$134,252	\$134,252	\$134,252
Adult Education	State	\$596,729	\$725,762	\$747,411	\$774,363	\$838,203	\$838,203	\$838,203	\$838,203	\$951,635	\$997,104	\$1,063,119
Barr Foundation	Philanthropic	\$0	\$0	\$0	\$300,000	\$0	\$250,000	\$250,000	\$250,000	\$156,850	\$0	\$0
HFPG	Philanthropic	\$713,520	\$750,500	\$720,000	\$576,000	\$459,500	\$175,000	\$262,500	\$175,000	\$175,000	\$135,000	\$135,000
Nellie Mae	Philanthropic	\$0	\$186,900	\$0	\$295,000	\$125,000	\$250,000	\$0	\$300,000	\$200,000	\$100,000	\$100,000
RISE	Philanthropic	\$0	\$0	\$0	\$0	\$220,000	\$210,000	\$246,000	\$208,000	\$196,000	\$133,000	\$133,000
United Way	Philanthropic	\$0	\$0	\$0	\$25,000	\$163,003	\$90,000	\$45,000	\$0	\$0	\$0	\$0
Total		\$119,441,269	\$121,432,474	\$122,581,786	\$125,847,977	\$130,428,755	\$134,138,234	\$135,167,242	\$139,007,887	\$143,896,761	\$150,349,274	\$157,651,517
% Increase			1.67%	0.95%	2.66%	3.64%	2.84%	0.77%	2.84%	3.60%	4.48%	4.85%

Local Funds



Board of Education Adopted Budgets FY16 - FY25

Year	2016-17	2017-18	2018-19	2019-20	2020-21
Budget Amount	\$110,897,460	\$111,730,227	\$113,406,180	\$116,531,237	\$117,774,174
Amount Increase	\$1,750,214	\$832,767	\$1,675,953	\$3,125,057	\$1,242,937
Percent Increase	1.60%	0.75%	1.50%	2.80%	1.10%
Year	2021-22	2022-23	2023-24	2024-25	2025-26
Budget Amount	\$117,774,174	\$119,689,163	\$122,683,512	\$125,861,316	\$127,522,231
Amount Increase	\$0	\$1,914,989	\$2,994,349	\$3,177,804	\$1,660,915
Percent Increase	0%	1.63%	2.50%	2.60%	1.32%

Contributing Factors to BOE Budget Increase

Contractual Obligations - Staff	\$2,949,619
Health Insurance	\$ 553,140
MISIP	\$ 360,368
Special Education Services	\$ 934,053
Magnet Tuition	\$ 950,000
Transportation	\$ 937,376
Bus Monitors	\$ 302,198
Board of Ed Policies	\$ 502,744

About the Budget

Objects- Object codes represent the categories (i.e. certified salaries, professional development, instructional supplies, vehicles, etc.) we use to build a budget.

Locations- Locations are places where teaching and learning and related activities take place (schools, central office, magnet schools (tuition)).

Programs- Programs are essentially departments (ie. Language Arts, Math, Family and Consumer Science, Music etc.).



5100 - Salaries

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5110	CERTIFIED ADMINISTRATORS	4,912,526.48	0.00	\$4,912,526.48	\$4,852,526.48	\$60,000.00	\$ 5,106,933.58	\$194,407.10	3.96%
5111	CERTIFIED SALARIES	40,865,890.00	100,000.00	\$40,965,890.00	\$40,790,890.00	\$175,000.00	\$ 42,465,524.56	\$1,499,634.56	3.66%
5112	NON-CERTIFIED SALARIES	14,219,050.00	0.00	\$14,219,050.00	\$13,969,050.00	\$250,000.00	\$ 14,680,372.74	\$461,322.74	3.24%
5115	HOURLY EMPLOYEES	3,140,005.00	0.00	\$3,140,005.00	\$3,340,005.00	-\$200,000.00	\$ 3,657,323.80	\$517,318.80	16.48%
5117	TUTORS	561,201.00	0.00	\$561,201.00	\$536,201.00	\$25,000.00	\$ 561,201.00	\$0.00	0.00%
5118	PARAPROFESSIONALS	4,841,738.00	0.00	\$4,841,738.00	\$4,841,738.00	\$0.00	\$ 5,018,674.18	\$176,936.18	3.65%
5120	HALL MONITORS	372,359.52	0.00	\$372,359.52	\$347,359.52	\$25,000.00	\$ 372,359.52	\$0.00	0.00%
5122	BUILDING SUBSTITUTES	200,000.00	0.00	\$200,000.00	\$200,000.00	\$0.00	\$ 200,000.00	\$0.00	0.00%
5124	CERT. DEGREE CHANGES	100,000.00	-100,000.00	\$0.00	\$100,000.00	\$0.00	\$ 100,000.00	\$100,000.00	0.00%
5130	OVERTIME	300,000.00	0.00	\$300,000.00	\$300,000.00	\$0.00	\$ 300,000.00	\$0.00	0.00%
	TOTAL			\$69,512,770.00			\$ 72,462,389.38	\$2,949,619.38	4.24%

5200 - Benefits

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5210	LIFE INSURANCE	219,972.00	-30,000.00	\$189,972.00	\$189,972.00	\$0.00	\$ 182,509.33	-\$7,462.67	-3.93%
5220	SOCIAL SECURITY	2,530,824.00	0.00	\$2,530,824.00	\$2,530,824.00	\$0.00	\$ 2,613,075.78	\$82,251.78	3.25%
5230	TOWN PENSION	2,552,195.00	130,000.00	\$2,682,195.00	\$2,691,689.00	-\$9,494.00	\$ 2,700,109.00	\$17,914.00	0.67%
5235	DEFINED CONTRIBUTION	1,065,801.50	200,000.00	\$1,265,801.50	\$1,265,801.50	\$0.00	\$ 1,306,940.05	\$41,138.55	3.25%
5240	TUITION REIMBURSEMENT	60,000.00	0.00	\$60,000.00	\$77,969.78	-\$17,969.78	\$ 65,000.00	\$5,000.00	8.33%
5250	UNEMPLOYMENT COMP.	59,660.00	0.00	\$59,660.00	\$59,660.00	\$0.00	\$ 61,598.95	\$1,938.95	3.25%
5270	HEALTH & MAJ. MED.	19,456,860.00	-300,000.00	\$19,156,860.00	19,156,860.00	\$0.00	\$ 19,710,000.00	\$553,140.00	2.89%
5280	MAN. SELF INS. PROG. MSIP	1,546,716.00	0.00	\$1,546,716.00	\$1,546,716.00	\$0.00	\$ 1,907,084.00	\$360,368.00	23.30%
5290	CERTIFIED-ACCUM. SICK	60,000.00	0.00	\$60,000.00	\$60,000.00	\$0.00	\$ 60,000.00	\$0.00	0.00%
5291	NON-CERT. ACCUM. SICK	120,000.00	0.00	\$120,000.00	\$120,000.00	\$0.00	\$ 120,000.00	\$0.00	0.00%
5292	CERTIFIED LONGEVITY	11,500.25	0.00	\$11,500.25	\$11,500.25	\$0.00	\$ 11,500.25	\$0.00	0.00%
5293	NON-CERT. LONGEVITY	17,034.61	0.00	\$17,034.61	\$17,034.61	\$0.00	\$ 10,800.00	-\$6,234.61	-36.60%
	TOTAL			\$27,700,563.36			\$ 28,748,617.36	\$1,048,054.00	3.78%

5300 - Purchased Professional Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5320	CONSULTANTS	31,550.00	0.00	\$31,550.00	\$31,550.00	\$0.00	\$32,575.38	\$1,025.38	3.25%
5330	PROFESSIONAL DEVELOPMENT	48,252.00	1,400.00	\$49,652.00	\$49,652.00	\$0.00	\$51,265.69	\$1,613.69	3.25%
5335	LEGAL FEES	210,000.00	0.00	\$210,000.00	\$210,000.00	\$0.00	\$216,825.00	\$6,825.00	3.25%
5340	OTHER PROFESSIONAL SERVICES	3,203,637.00	-400.00	\$3,203,237.00	\$3,503,237.00	-\$300,000.00	\$ 3,617,092.20	\$413,855.20	12.92%
5341	SPORTS OFFICIALS	58,689.80	0.00	\$58,689.80	\$58,689.80	\$0.00	\$60,597.22	\$1,907.42	3.25%
5342	SPED RELATED SERVICES	1,499,207.00	0.00	\$1,499,207.00	\$1,649,207.00	-\$150,000.00	\$ 1,680,000.00	\$180,793.00	12.06%
	TOTAL			\$5,052,335.80			\$ 5,658,355.49	\$606,019.69	11.99%

5400 - Contracted Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5421	DISPOSAL SERVICES	188,000.00	-11,000.00	\$177,000.00	\$177,000.00	\$0.00	\$182,752.50	\$5,752.50	3.25%
5430	CONTRACTED SERVICES	327,474.00	11,000.00	\$338,474.00	\$338,474.00	\$0.00	\$349,474.41	\$11,000.41	3.25%
5431	CONTRACTED REPAIRS	27,194.00	0.00	\$27,194.00	\$27,194.00	\$0.00	\$28,077.81	\$883.81	3.25%
5432	CONTRACTED SUBS	1,309,187.36	0.00	\$1,309,187.36	\$1,339,187.36	-\$30,000.00	\$ 1,330,000.00	\$20,812.64	1.59%
5435	REPAIR OF EQUIPMENT	106,786.00	-182.00	\$106,604.00	\$106,604.00	\$0.00	\$110,068.63	\$3,464.63	3.25%
5440	RENTALS	344,574.40	0.00	\$344,574.40	\$344,574.40	\$0.00	\$355,773.07	\$11,198.67	3.25%
	TOTAL			\$2,303,033.76			\$ 2,356,146.42	\$53,112.66	2.31%

5500 - Other Purchased Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5510	REGULAR TRANSPORTATION	3,289,006.24	0.00	\$3,289,006.24	\$3,389,006.24	-\$100,000.00	\$ 3,643,181.71	\$354,175.47	10.77%
5511	SPECIAL TRANSPORTATION	3,476,812.27	0.00	\$3,476,812.27	\$3,676,812.27	-\$200,000.00	\$ 3,952,573.19	\$475,760.92	13.68%
5512	TRANSPORTATION FIELD/ATHL	226,460.44	-1,262.00	\$225,198.44	\$225,198.44	\$0.00	\$ 242,088.32	\$16,889.88	7.50%
5513	HOMELESS TRANSPORTATION	128,915.29	0.00	\$128,915.29	\$228,915.29	-\$100,000.00	\$ 236,355.04	\$107,439.75	83.34%

5500 - Other Purchased Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5529	INTERSCHOLASTIC INSURANCE	27,218.00	0.00	\$27,218.00	\$27,218.00	-\$9,868.00	\$ 17,350.00	-\$9,868.00	-36.26%
5530	TELEPHONE/COMMUN.	160,913.00	0.00	\$160,913.00	\$160,913.00	-\$27,123.00	\$ 133,790.00	-\$27,123.00	-16.86%
5532	COMM RELATED EQUIP	8,876.00	0.00	\$8,876.00	\$8,876.00	\$0.00	\$ 9,053.52	\$177.52	2.00%
5535	LIBRARY DATABASES	36,038.00	0.00	\$36,038.00	\$36,038.00	\$0.00	\$ 36,758.76	\$720.76	2.00%
5540	PRINTING/ADVERTISING	16,965.00	2,635.00	\$19,600.00	\$14,510.50	\$5,089.50	\$ 19,992.00	\$392.00	2.00%

5500 - Other Purchased Services

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5541	POSTAGE	25,000.00	0.00	\$25,000.00	\$25,000.00	\$0.00	\$ 25,500.00	\$500.00	2.00%
5561	TUITION-PUBLIC	2,787,505.00	0.00	\$2,787,505.00	\$2,787,505.00	\$0.00	\$ 3,765,380.05	\$977,875.05	35.08%
5563	TUITION-PRIVATE	2,743,504.69	0.00	\$2,743,504.69	\$2,743,504.69	\$0.00	\$ 2,770,939.74	\$27,435.05	1.00%
5564	INSTRUCTIONAL SERVICES	1,865,905.00	0.00	\$1,865,905.00	\$2,115,905.00	-\$250,000.00	\$ 2,150,000.00	\$284,095.00	15.23%
5580	TRAVEL/LODGING	75,329.00	0.00	\$75,329.00	\$75,329.00	\$0.00	\$ 76,835.58	\$1,506.58	2.00%
5590	OTHER PURCHASED SERV	2,079,014.00	-7,000.00	\$2,072,014.00	\$2,422,014.00	-\$350,000.00	\$ 2,441,954.00	\$369,940.00	17.85%
	TOTAL			\$16,941,834.93			\$ 19,521,751.91	\$2,579,916.98	15.23%

5600 - Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5608	CAPITAL REPAIR	342,912.23	-25,000.00	\$317,912.23	\$317,912.23	\$0.00	\$ 342,912.33	\$25,000.10	7.86%
5610	GENERAL SUP & MAT	291,241.76	7,456.00	\$298,697.76	\$211,325.23	\$87,372.53	\$ 304,671.72	\$5,973.96	2.00%
5611	INSTRUCTIONAL SUP & MAT	381,458.61	3,127.00	\$384,585.61	\$270,148.03	\$114,437.58	\$ 392,277.32	\$7,691.71	2.00%
5612	COMPUTER SUP & MAT	160,569.00	872.00	\$161,441.00	\$113,270.30	\$48,170.70	\$ 164,669.82	\$3,228.82	2.00%
5613	MAINTENANCE SUPPLIES	347,426.65	22,421.00	\$369,847.65	\$265,619.66	\$104,228.00	\$ 377,244.60	\$7,396.95	2.00%
5615	TESTING	42,351.00	0.00	\$42,351.00	\$42,351.00	\$0.00	\$ 43,198.02	\$847.02	2.00%
5616	ATHLETIC SUPPLIES	50,000.00	-244.00	\$49,756.00	\$34,756.00	\$15,000.00	\$ 50,751.12	\$995.12	2.00%
5617	CUSTODIAL SUP & MAT	325,500.00	0.00	\$325,500.00	\$227,850.00	\$97,650.00	\$ 332,010.00	\$6,510.00	2.00%
5618	GROUNDS BEAUTIFICATION S/	37,040.00	0.00	\$37,040.00	\$25,928.00	\$11,112.00	\$ 37,780.80	\$740.80	2.00%

5600 - Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5621	HEAT ENERGY	440,364.00	0.00	\$440,364.00	\$440,364.00	\$0.00	\$ 494,272.73	\$53,908.73	12.24%
5622	ELECTRICITY	1,616,523.00	0.00	\$1,616,523.00	\$1,616,523.00	\$0.00	\$ 1,612,778.39	-\$3,744.61	-0.23%
5623	WATER	132,166.00	0.00	\$132,166.00	\$132,166.00	\$0.00	\$ 145,050.32	\$12,884.32	9.75%
5626	GASOLINE	340,579.00	0.00	\$340,579.00	\$327,689.04	\$12,889.96	\$ 326,292.00	-\$14,287.00	-4.19%

5600 - Supplies

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5641	TEXTBOOKS	20,600.00	0.00	\$20,600.00	\$14,420.00	\$6,180.00	\$ 21,012.00	\$412.00	2.00%
5642	LIBRARY BOOKS	76,963.00	-1,090.00	\$75,873.00	\$52,784.10	\$23,088.90	\$ 77,390.46	\$1,517.46	2.00%
5643	PERIODICALS	12,677.00	-1,960.00	\$10,717.00	\$6,913.90	\$3,803.10	\$ 10,931.34	\$214.34	2.00%
5650	MEDICAL SUPPLIES	70,298.90	0.00	\$70,298.90	\$49,209.23	\$21,089.67	\$ 71,704.88	\$1,405.98	2.00%
5651	SOFTWARE LIC/FEES	104,904.00	3,398.00	\$108,302.00	\$108,302.00	\$0.00	\$ 110,468.04	\$2,166.04	2.00%
5680	OFFICE SUPPLIES	140,263.00	-5,312.00	\$134,951.00	\$92,872.10	\$42,078.90	\$ 137,650.02	\$2,699.02	2.00%
	TOTAL			\$4,937,505.15			\$ 5,053,065.91	\$115,560.76	2.34%

5700 - Equipment

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5734	COMPUTER EQUIP.	539,306.00	0.00	\$539,306.00	\$439,306.00	\$100,000.00	\$ 637,611.00	\$98,305.00	18.23%
5736	CAP PROJ	400,000.00	0.00	\$400,000.00	\$225,000.00	\$175,000.00	\$ 765,133.00	\$365,133.00	91.28%
5739	SECURITY UPGRADES	95,000.00	0.00	\$95,000.00	\$95,000.00	\$0.00	\$ 96,900.00	\$1,900.00	2.00%
	TOTAL			\$1,034,306.00			\$ 1,499,644.00	\$465,338.00	44.99%

5800 - Dues and Fees

OBJECT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFERS	REVISED BUDGET	25-26 PROJ SPENDING	DIFFERENCE	26-27 SUPT RECC	AMOUNT INCREASE	PERCENT INCREASE
5810	DUES/FEES	38,741.00	1,141.00	\$39,882.00	\$39,882.00	\$0.00	\$ 39,373.53	-\$508.47	-1.27%
	TOTAL			\$39,882.00			\$ 39,373.53	\$0.00	0.00%

BOE Reductions 2026-27 (Offset Increase)

Reductions	Amount	Student Impact
4.0 FTE Elementary	\$313,984	None - Reduced Enrollment
2.0 FTE High School	\$164,132	None - Reduced Enrollment
1.0 FTE Student Activities	\$75,000	Reduction in support for activities
1.0 FTE Physical Education - Illing	\$96,992	Reduction in sections
Retirements	\$40,000	Less Experienced Classroom Teachers
Health Insurance	\$230,000	None
Total	\$920,108	

State Funds



Board of Education - Notes on Special Education

The Excess Cost grant is provided by the State to school districts to assist them in paying for special education expenses for students with extraordinary needs. Local and regional school districts are eligible for partial reimbursement from the State for students who require services that cumulatively exceed the school district's "basic contribution," or the portion of a student's education that the school district is responsible for.

- The basic contribution is all costs up to 4.5 times the district's average expenditure per student for the prior year.
- The Excess Cost grant also reimburses school districts for students placed by state agencies. In these cases, the basic contribution is the school district's net current expenditure per student for the prior year.

Excess cost is reimbursed using a new tiered system. The tiered system sorts districts based on the wealth of their municipality, as measured using the Adjusted Equalized Net Grand List Per Capita (AENGLPC). Under the tiered system, municipalities are ranked in descending order from one to 169, and each tier is reimbursed at a different rate. Wealthier towns receive lower reimbursement rates than less wealthy districts. The reimbursement tiers are detailed below.

- Districts with the lowest wealth (municipalities ranked 115 to 169) are reimbursed at 91 percent of their uncapped grant amount;
- Districts in the middle tier (municipalities ranked 59 to 114) are reimbursed at 88 percent of their uncapped grant amount; and
- Districts in the wealthiest tier (municipalities ranked 1 to 58) are reimbursed at 85 percent of their uncapped grant amount



Board of Education - Notes on Special Education

However, the amount appropriated by the legislature for the Excess Cost grant in FY 2024 was not enough to meet the tiered reimbursement levels, leading to a reduction in reimbursement amounts to eligible districts. The cost to fully fund the reimbursement requests at their statutory reimbursement levels was roughly \$231 million in FY 2024, or \$50 million more than the \$181 million that was appropriated.

Due to the significant shortfall between the amount needed to fully fund the Excess Cost grant and the amount of funding that was appropriated by the legislature, towns and districts were reimbursed at a reduced rate at each tier:

- Districts with the lowest wealth (municipalities ranked 115 to 169) are reimbursed at 73.4 percent of their uncapped grant amount;
- Districts in the middle tier (municipalities ranked 59 to 114) are reimbursed at 70.9 percent of their uncapped grant amount; and
- Districts in the wealthiest tier (municipalities ranked 1 to 58) are reimbursed at 68.5 percent of their uncapped grant amount.



Board of Education - Notes on Special Education

Type	Number
Public Outplacement	20
Private Outplacement	76
Public Placement - Connecticut School District	5



Board of Education - Notes on Special Education

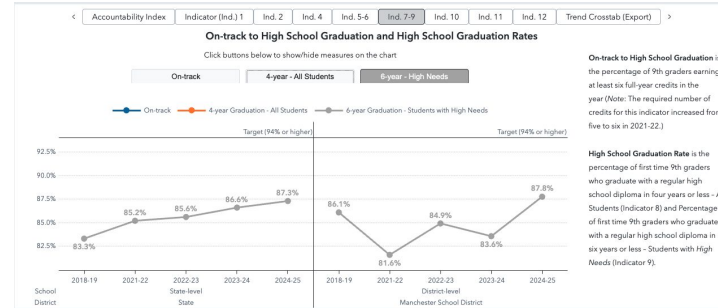
Amount	Percent	Reimbursement
\$5,666,692	100%	\$5,666,692
\$5,666,692	91%	\$5,156,690
\$5,666,692	88%	\$4,986,689
\$5,666,692	85%	\$4,816,688
\$5,666,692	73.4%	\$4,159,352
2024-25 Amount Reimbursed	\$4,202,359 (Actual 2025-26)	



Board of Education - Notes on Special Education

Year	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-26	2026-27
Elementary	8	9	10	10	11	11	13	15	18	18	20
Bennet	1	1	2	3	3	3	3	4	5	6	7
Illing	3	3	4	3	3	4	4	4	3	5	6
MHS	3	2	5	5	5	5	5	5	5	5	5
Total	15	15	21	21	22	23	25	28	31	34	38

- MAP (Multiple Abilities Program)
- Everyday 1
- Everyday 2
- District-wide Learning Center



Board of Education SEED

Position	Location	Amount
1.0 FTE Teachers	Keeney ABA Classroom	\$75,000
3.0 FTE Paraprofessionals	Keeney ABA Classroom	\$90,000
.5 FTE Behavior Tech	Keeney ABA Classroom	\$40,000
1.0 FTE Teachers	Elementary (TBD) Everyday Classroom	\$75,000
3.0 FTE Paraprofessionals	Elementary (TBD) Everyday Classroom	\$90,000
1.0 FTE Teachers	1.0 Everyday Classroom Bennet	\$75,000
3.0 FTE Paraprofessionals	1.0 Everyday Classroom Bennet	\$90,000
1.0 FTE Teachers	Illing District-wide Learning Center	\$75,000
1.0 FTE Behavior Tech	Illing District-wide Learning Center	\$35,000
Total		\$645,000

Education Cost Sharing

The ECS grant was fully funded, for the first time, in 2025-26. That followed a multi-year phase in of the bi-partisan formula to provide equitable state level funding for schools.

Town	Board of Education	Total
\$30,619,100	\$21,082,377	\$51,701,477

Alliance Reductions 2026-27 (Offset Increase)

Alliance Reductions	Amount	Student Impact
1.0 FTE Art	\$96,992	Fewer K-12 sections of Art
1.0 FTE Library/Media Specialist	\$96,992	Split Librarian between two elementary schools
1.0 FTE Reading Consultant	\$103,781	Reduction in intervention services
1.0 Secondary Assistant Principal	\$156,248	Assistant Principal Case Load approximately 300
1.0 Secondary Assistant Principal	\$156,248	Assistant Principal Case Load approximately 300
MHS Mentor Program	\$250,000	Eliminate Mentor Program (Senior Story Support)
Total	\$860,261	

Education Cost Sharing

- Proposed Revision of Connecticut's Education Cost Sharing (ECS) formula that reflects inflation, promotes equity, and fulfills the State's legal and moral obligation to adequately fund public education.
- ECS foundation amount, which currently stands at **\$11,525** per student has not been updated since **2014**
- Since that time, districts have faced substantial cost increases in salaries, health care, special education, transportation, and instructional materials.
- The failure to adjust the ECS foundation amount for inflation has significantly eroded the purchasing power of ECS aid and weakened its role as an equalizing force.
- A revised ECS formula should include a ten-year plan with an annually increasing foundation level, equal consideration of municipal capacity and student need, and a commitment to funding inflation.
- Despite some progress, Connecticut continues to lag nationally, ranking in the bottom quartile of states in the share of school funding provided by state government.
- The state needs to continue to counteract the impact of local wealth disparities and move Connecticut toward truly equitable educational opportunity.
- The Alliance District grant has provided critical, targeted support to high-need communities, including Manchester, but Alliance funds cannot substitute for an updated and inflation-responsive ECS foundation.
- According to the Connecticut School and State Finance Project, a revised ECS formula that begins adjusting the foundation amount based on the Connecticut spending cap growth rate in FY 2027 and continues each year thereafter would provide meaningful benefits for the Town of Manchester.
- Under this approach, Manchester's base ECS aid would increase by approximately \$3.1 million over the current amount in 26-27. This increase would allow the district to address rising costs and invest directly in student learning without increasing pressure on local property taxpayers.
- The 2026 legislative session beginning on February 6, 2026, will be pivotal. Without adjustments to reflect inflation and real-world cost increases, such as salaries, benefits, transportation, and special education, we will be forced to consider reductions in academic and elective programs, school libraries, STEM offerings, and opportunities for intervention and support.



Other ECS Scenarios

Budget Scenario	25-26 Budget	Cap Proj Inc	Comp Equip	Other Inc	ECS Offset	26-27 Budget	26-27 Increase	26-27 % Unc	Scenario Notes	Positions Protected <u>(Not in priority order)</u>
Superintendent Budget	\$127,522,231	\$400,000	\$500,000	\$5,464,877	\$0	\$133,887,108	\$6,364,877.47	4.99%		
Scenario 1	\$127,522,231	\$765,133	\$637,611	\$5,464,877	\$0	\$134,389,852	\$6,867,621	5.39%	Fully Fund BOE Policies	
Scenario 2	\$127,522,231	\$400,000	\$500,000	\$5,464,877	\$1,000,000	\$132,887,108	\$5,364,877	4.21%	ECS Increase \$1,000,000	6.0 Library/Media Specialists K - 6 4.0 Business Education Teachers, MHS 2.0 Assistant Principals, Elementary
Scenario 3	\$127,522,231	\$400,000	\$500,000	\$5,464,877	\$2,000,000	\$131,887,108	\$4,364,877	3.42%	ECS Increase \$2,000,000	Scenario 2 Reductions 14.0 FTE STEM Teachers, Elementary
Scenario 4	\$127,522,231	\$400,000	\$500,000	\$5,464,877	\$3,000,000	\$130,887,108	\$3,364,877	2.64%	ECS Increase \$3,000,000	Scenarios 2 and 3 Reductions 3.0 Family Consumer Science Teachers, MHS 4.0 Technology Education Teachers, MHS 4.0 Science Teachers, MHS 1.0 Assistant Principal, MHS
Scenario 5 (Governor's Budget)	\$127,522,231	\$400,000	\$500,000	\$5,464,877	-\$950,000	\$134,757,108	\$7,234,877	5.67%	Magnet Cap Lifted	Scenarios 2, 3, and 4 Reductions 6.0 Behavior Technicians 2.0 Student Engagement Specialists 2.0 Family Resource Center Coordinators 2.0 Student Advocates 2.0 EL Teachers 1.0 On Track Coordinator CHR Counseling, Districtwide
Scenario 6 (Governor's Budget plus funding of BOE policies)	\$127,522,231	\$765,133	\$637,611	\$5,464,369	\$950,000	\$135,339,344	\$7,817,113	6.13%	Magnet Cap Lifted Fully Fund BOE policies	

Board of Education Non-Lapsing Fund

Projected Available EOY 2025-26	\$200,000
<i>To Be Spent - 2025-26</i>	
Lighting Project Loan Repayment - Year 4 of 4	\$200,000
Capital Projects	\$200,000



2026-27 Superintendent's Recommended Budget

2025-26 Budget	2026-27 Current Services Budget	2026-27 Current Services Amount Increase	2026-27 Current Services Percent Increase	2026-27 Superintendent Recommended Budget	2026-27 Superintendent Recommended Budget Amount Increase	2026-27 Superintendent Recommended Budget Percent Increase	2026-27 BOE Recommended Budget	2026-27 BOE Recommended Budget Amount Increase	2026-27 BOE Recommended Budget Percent Increase
\$127,522,231	135,573,189.05	8,050,958.05	6.31%	\$133,887,108.47	\$6,364,877.47	4.99%	\$135,339,344	\$7,813,113	6.13%





Data Supplement

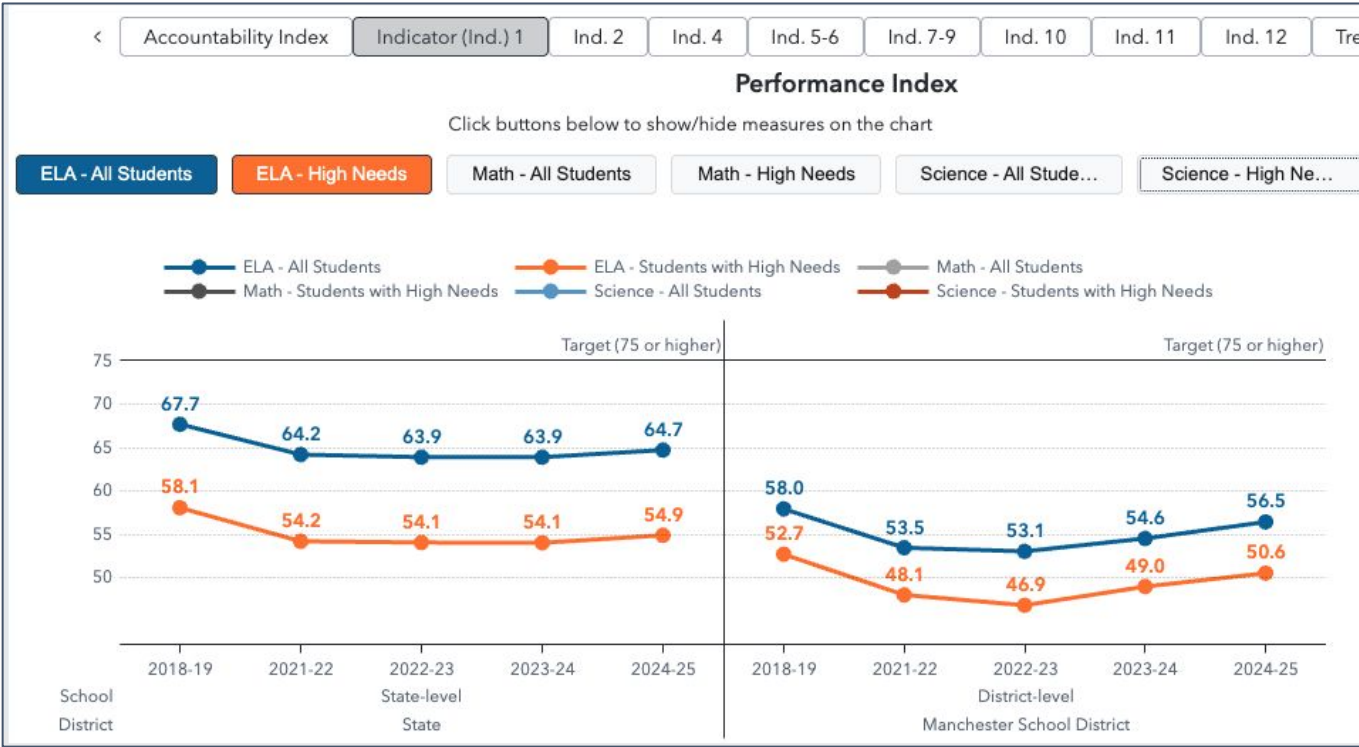


State Indicators - Accountability Index

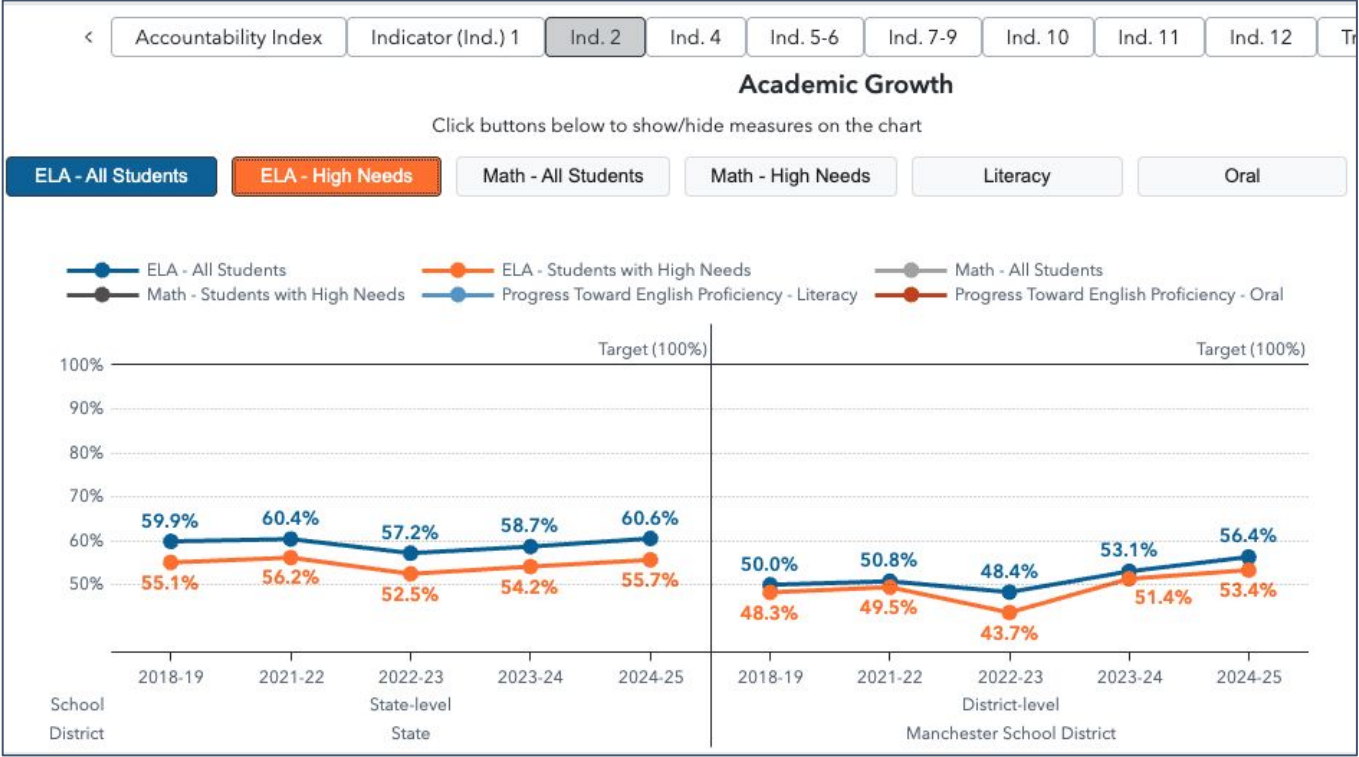


District	DPI
Vernon	76.3
Norwalk	73.9
Windsor Locks	72.1
Bloomfield	71.9
East Windsor	71.6
Thompson	71
Bristol	70.7
East Haven	70.6
Groton	70.2
Killingly	70.1
Stratford	70.1
Enfield	69.9
Meriden	69.6
West Haven	69.3
Danbury	68.7
Torrington	68.7
Naugatuck	68.6
Windsor	67.5
Hamden	67.3
East Hartford	67.2
Putnam	67
Ansonia	66.8
Plainfield	66.4
Manchester	66.2
Stamford	65.9
Derby	64.8
Winchester	64.6
Norwich	63.9
Middletown	63.8
Windham	62.8
Waterbury	62.7
New Haven	59.4
Bridgeport	59
Hartford	59
New London	58.6
New Britain	57.2

State Indicators - Accountability Index ELA Achievement



State Indicators - Accountability Index ELA Growth



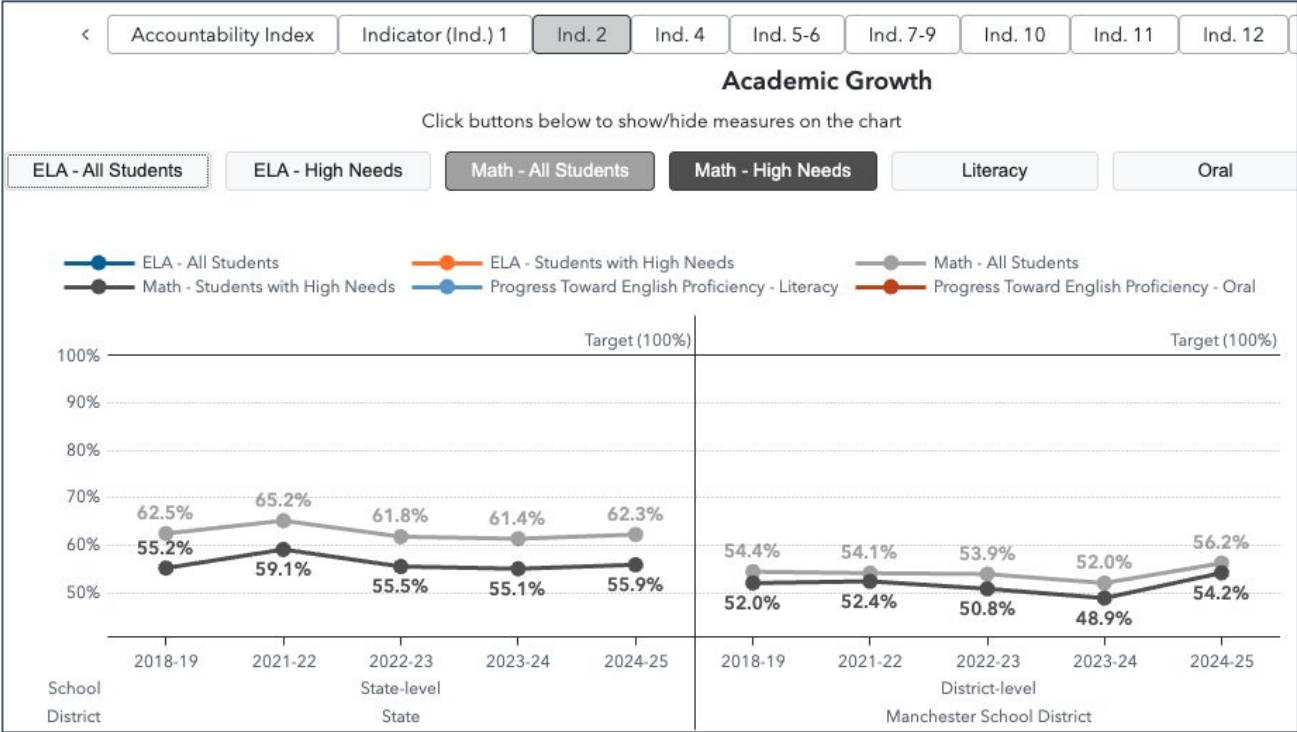
Notes - Reading

- ELA Achievement and ELA Growth Index Scores continue to improve for all learners and learners classified by the state as high needs learners
- Integration of FIABs to prepare students for Smarter Balanced
- ARC implementation in Year 1 in Grades K and 3 and Year 2 in Grades 1 and 2
- EL Implementation in Year 2 in Grades 5 - 8
- Spire Reading Intervention in Year 1 in Grades 5 - 6
- DIBELS scores reflect increased emphasis on Phonics and Phonemic Awareness aligned to the Science of Reading
- IXL in Year 2 of implementation in Grades 3 - 7; Continue to monitor use in support of the curriculum through 2025-26

State Indicators - Accountability Index Math Achievement



State Indicators - Accountability Index Math Growth



Notes - Math

- Math Achievement and Math Growth Index Scores continue to improve for all learners and learners classified by the state as high needs learners
- Building Thinking Classrooms in Mathematics - Vertical Surface Work continues at all schools
- Illustrative Math Curriculum Year 1 Implementation Grades 2 - 4, supported by IXL Takeoff
- IXL - Year 4 implementation underway across all schools
- 52% of students already at or above grade level compared to 24-25 fall of 45% of students at or above grade level
- Common IXL skill tracker implemented in all grades and schools
- Periodic push in support underway
- SAT Math support pilot after school on Wednesdays at MHS

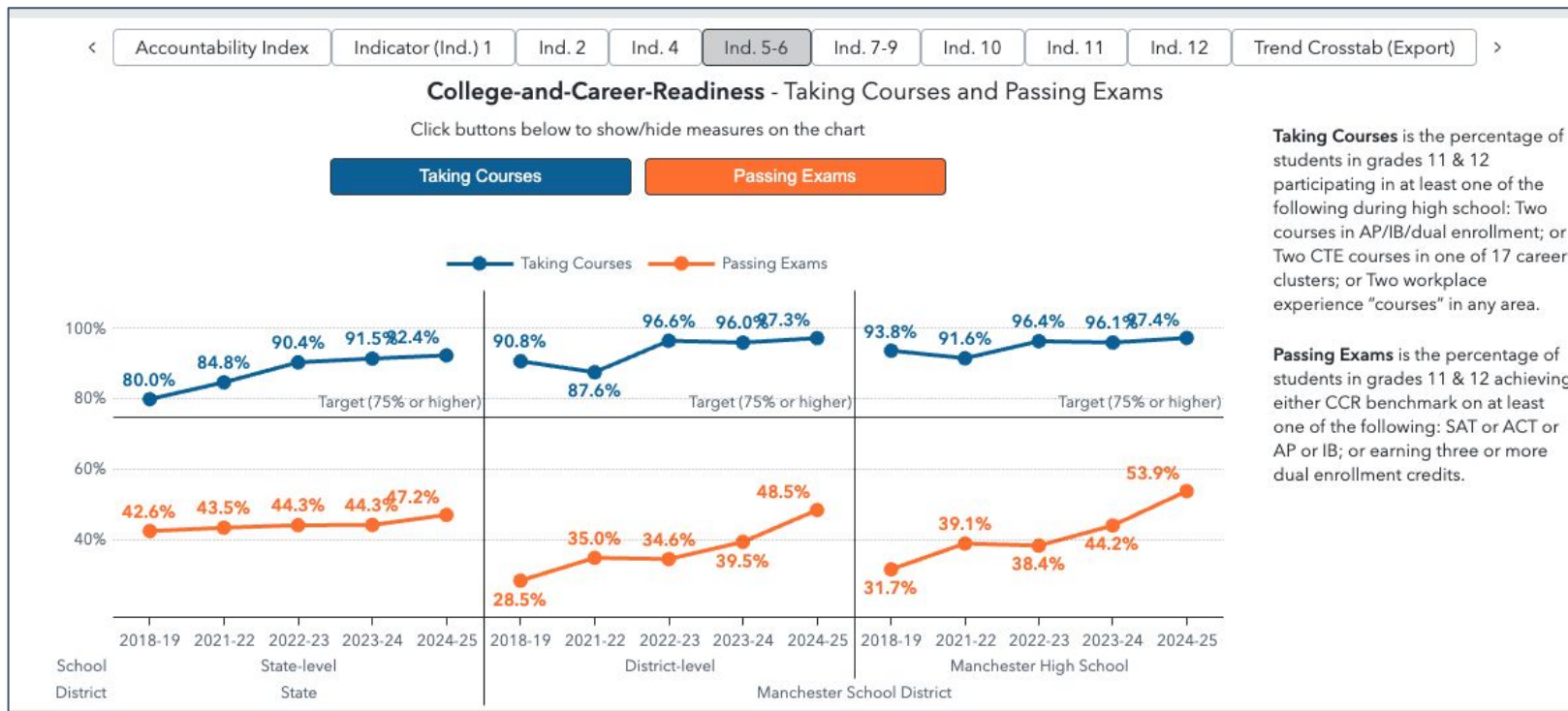
Board of Education - Grade 3

Year	SBAC ELA % At or Above	SBAC ELA % Approach or Above	IXL ELA % At or Above	IXL ELA % App or Above	SBAC Math % At or Above	SBAC Math % Approach or Above	IXL Math % At or Above	IXL Math % App or Above	Chronic Absence
24-25	44.58%	65.83%	45.0%	69.0%	41.54%	63.85%	62.0%	88.0%	14.0%
23-24	30.51%	62.71%	n/a	n/a	37.09%	58.94%	59.0%	86.0%	14.5%
18-19	40.29%	65.99%	none	none	45.15%	68.15%	none	none	12.0%

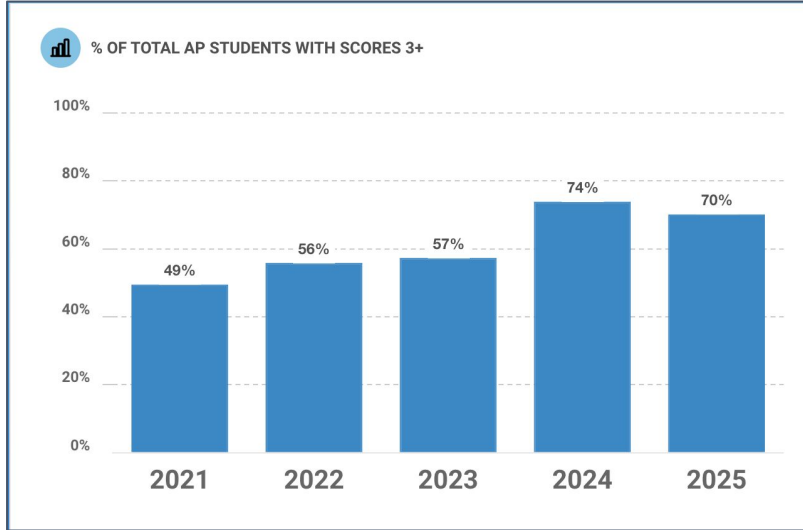
- Grade 3 students began kindergarten in 2021-22 after the peak of COVID-19
- Student Engagement Specialists in place since they entered kindergarten
- IXL Math in place for the cohort in Grades 2 and 3
- Increased focus on phonics and phonemic awareness since they entered Kindergarten - rough cohort DIBELS increase from 46% to 59% at or above grade level since Grade 1




State Indicators - College and Career Readiness



State Indicators - College and Career Readiness (AP)



 SCHOOL SUMMARY

	2021	2022	2023	2024	2025
Total AP Students	186	206	185	241	281
Number of Exams	308	323	304	442	507
AP Students with Scores 3+	92	115	106	178	197
% of Total AP Students with Scores 3+	49.46	55.83	57.30	73.86	70.11

State Indicators - College and Career Readiness (AP)

This table shows the total number of students, by race/ethnicity and grade level, who took AP Exams in your school. If you apply filter options to customize this report, the data in this table will not change. It is available in each school summary report as a reference.

2025											
Race/Ethnicity	<9th Grade	9th Grade	10th Grade	11th Grade	12th Grade	No Longer in Hq	Unknown	Total Students	Total Exams	Mean Score	Standard Deviat
Asian (including Indian subcontinent and Philippines origin)			11	22	23			56	107	3.22	1.14
Black or African American			8	17	30			55	95	2.79	1.13
Hispanic or Latino (including Spanish origin)			8	20	32			60	97	3.26	1.08
Native Hawaiian or Other Pacific Islander					1			1	2	3.5	0.71
White (including Middle Eastern origin)			18	27	44			89	177	3.47	1.12
Two or more races, non- Hispanic			3	9	7			19	28	3.43	1.2
No response			1					1	1	4	0
2024											
Race/Ethnicity	<9th Grade	9th Grade	10th Grade	11th Grade	12th Grade	No Longer in Hq	Unknown	Total Students	Total Exams	Mean Score	Standard Deviat
Asian (including Indian subcontinent and Philippines origin)			15	16	18			49	84	2.71	1.19
Black or African American			9	16	15			40	69	2.77	1.21
Hispanic or Latino (including Spanish origin)			9	17	20			46	74	2.99	1.09
Native Hawaiian or Other Pacific Islander				1				1	3	3.67	0.58
White (including Middle Eastern origin)			1	16	33	38		88	177	3.43	1.07
Two or more races, non- Hispanic				6	5	6		17	35	3.31	1.18
2023											
Race/Ethnicity	<9th Grade	9th Grade	10th Grade	11th Grade	12th Grade	No Longer in Hq	Unknown	Total Students	Total Exams	Mean Score	Standard Deviat
Asian (including Indian subcontinent and Philippines origin)			8	8	17			33	59	2.58	1.16
Black or African American			11	8	12			31	41	2.56	1.18
Hispanic or Latino (including Spanish origin)			10	9	12			31	42	2.67	1.12
White (including Middle Eastern origin)			19	25	36			80	144	2.92	1.15
Two or more races, non- Hispanic				4	5	1		10	18	2.78	1
2022											
Race/Ethnicity	<9th Grade	9th Grade	10th Grade	11th Grade	12th Grade	No Longer in Hq	Unknown	Total Students	Total Exams	Mean Score	Standard Deviat
Asian (including Indian subcontinent and Philippines origin)			8	12	10			30	53	2.74	1.29
Black or African American			5	10	15			30	53	2.74	1.13
Hispanic or Latino (including Spanish origin)			9	6	22			37	58	2.95	1.16
White (including Middle Eastern origin)			1	23	36	35		95	139	2.7	1.18
Two or more races, non- Hispanic				5	1	7		13	19	3	0.94
No response				1				1	1	2	0
2021											
Race/Ethnicity	<9th Grade	9th Grade	10th Grade	11th Grade	12th Grade	No Longer in Hq	Unknown	Total Students	Total Exams	Mean Score	Standard Deviat
Asian (including Indian subcontinent and Philippines origin)			5	9	9			23	43	2.53	1.12
Black or African American			8	12	7			27	37	2.03	1.07
Hispanic or Latino (including Spanish origin)			3	12	16			31	62	2.42	1.06
White (including Middle Eastern origin)			21	27	47			95	149	2.86	1.13
Two or more races, non- Hispanic				2	4	4		10	17	2.35	1.11

Requests vs. Actual



Budgets 2015-16 through 2025-26

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Supt Rec Amount	\$109,147,246	\$111,247,460	\$114,110,227	\$115,684,107	\$118,876,678	\$121,017,593	\$121,042,676	\$121,489,162	\$124,933,736	\$127,461,316	\$131,512,183
Supt Rec Percent	2.48%	1.9%	2.9%	3.5%	4.82%	3.85%	2.78%	3.15%	4.38%	3.89%	4.49%
BOE Rec Amount	\$109,147,246	\$111,247,460	\$114,110,227	\$115,684,107	\$117,765,391	\$121,017,593	\$121,042,676	\$121,489,162	\$125,443,512	\$127,461,316	\$128,472,231
BOE Rec Percent	2.48%	1.9%	2.9%	3.5%	3.84%	3.85%	2.78%	3.15%	4.81%	3.89%	2.07%
Amount	\$109,147,246	\$110,897,460	\$111,730,227	\$113,406,180	\$116,531,237	\$117,774,174	\$117,774,174	\$119,689,163	\$122,683,512	\$125,861,316	\$127,522,231
Percent Increase	2.5%	1.6%	.75%	1.5%	2.8%	1.1%	0%	1.63%	2.50%	2.60%	1.32%