

**Sterling Board of Education**  
**Agenda of the Regular Meeting**  
**February 18, 2026**  
**Community Room - 6:00pm**  
**“EXCELLENCE WITH KINDNESS”**

**I. Call to Order**

**II. Pledge of Allegiance**

**III. Public Comment**

**IV. Reports and Communications**

**A. Correspondence**

**B. Consent Agenda**

1. Minutes of Meeting January 21, 2026
2. Superintendent’s Report
3. Special Education Director’s Report
4. Principal’s Report
5. Clinical Supervisor’s Report
6. Monthly Check Register

**C. Budget and Expense Report**

**D. Plainfield Board of Education Liaison**

**E. Personnel - Resignation/Retirement**

**V. Unfinished Business**

**VI. New Business**

- A. Review and discussion of the **26/27 Draft Budget Proposal**.

**VII. Committee Updates**

- A. Policy
- B. Budget
- C. Negotiations

**VII. Recommendations, Questions and/or Comments**

**IX. Public Comment**

**X. Executive Session**

**XI. Adjournment**

**DRAFT MINUTES**  
**Sterling Board of Education**  
**Minutes of the Regular Meeting**  
**January 21, 2026**  
**Community Room - 6:00pm**  
**“EXCELLENCE WITH KINDNESS”**

**I. Call to Order**

The meeting was called to order by Courtney Langlois, Board Chair at 6:00 pm

Present at the meeting were: Jennifer Mossner (Vice Chair), Victoria Robinson-Lewis (Treasurer), Catherine Malo (Board Member), John Brady (Board Member), Benjamin Johnston (Board Member)

Also present at the meeting were: Theodore Friend (Superintendent), Laura Smith (Clinical Supervisor), Dr. Kristen Lanzillo (Director of Student Services), Sara Howley (Business Manager), Christine Chandler (Board Clerk)

Absent from the meeting: Heather Nickerson (Principal)

**II. Pledge of Allegiance**

The Pledge of Allegiance was recited.

- A motion was made by V. Robinson-Lewis and seconded by C. Malo to move item **New Business** Item A. (Introduction of Stacey Kelleher) to item III on the agenda.
  - Vote: All in favor
  - Outcome: Motion Passed

**III. New Business**

- A. Introduction of Stacey Kelleher, Principal of Plainfield High School.  
After introducing herself, Ms. Kelleher briefed the Board on Plainfield High School’s current programs and upcoming goals.  
7447

**IV. Public Comment**

No one was present to speak

**V. Reports and Communications**

**A. Correspondence**

The Board received a thank you note from former Board member, Dorothy Capobianco. The note was shared with the Board members for their information.

**B. Consent Agenda**

1. Minutes of Meeting December 17, 2025
2. Superintendent's Report
3. Special Education Director's Report
4. Principal's Report
5. Clinical Supervisor's Report
6. Monthly Check Register

- A motion was made by J. Mossner and seconded by V. Robinson-Lewis to approve the Consent Agenda as presented.
  - Vote: All in favor
  - Outcome: Motion Passed

**C. Budget and Expense Report**

S. Howley presented the submitted Financial/Budget Discussions report for review.

- A motion was made by Victoria Robinson-Lewis and seconded by J. Brady to approve the Budget and Expense Report as presented.
  - Vote: All in favor
  - Outcome: Motion Passed

**D. Plainfield Board of Education Liaison**

A representative from the Sterling Board of Education was unable to attend the Plainfield Board meeting.

**E. Personnel - Resignation/Retirement/New Employees**

T. Friend mentioned that we have brought on two additional substitute paraeducators.

**VI. Unfinished Business**

None at this time

**VII. New Business**

- A. Moved item **A** to **Section III** on the agenda under the motion that was passed.
  
- B. Review, discussion, and possible appointment of Heather Nickerson as the Sterling Board of Education Representative to the Cable TV Advisory Council.
  - A motion was made by C. Malo and seconded by V. Robinson-Lewis to approve the appointment of Heather Nickerson as the Sterling Board of Education Representative to the Cable TV Advisory Council.
    - Vote: All in favor
    - Outcome: Motion Passed
  
- C. Review, discussion, and possible approval of the 8th Grade Trip to Washington D.C. leaving on May 20, 2026 and returning on May 22, 2026.
  - A motion was made by C. Malo and seconded by J. Mossner to approve the 8th Grade Trip to Washington D.C.
    - Vote: All in favor
    - Outcome: Motion Passed
  
- D. Review, discussion, and possible appointment of a Board member as the CAFE Liaison.
  - A motion was made by V. Robinson-Lewis and seconded by J. Mossner to appoint C. Langlois as the CAFE Liaison.
    - Vote: All in favor
    - Outcome: Motion Passed

**VIII. Committee Updates**

- A. Policy - B. Johnston was appointed to the Policy committee. A meeting is scheduled for 5:00 pm on February 18, 2026.
- B. Budget - Is being prepared for presentation to the Board
- C. Negotiations - No negotiations at this time

**IX. Recommendations, Questions and/or Comments**

None at this time

**X. Public Comment**

No one was present to speak.

**XI. Executive Session**

The Board did not enter into Executive Session.

**XII. Adjournment**

- A motion was made by V. Robinson-Lewis and seconded by J. Brady to adjourn the meeting.
  - Vote: All in favor
  - Outcome: Motion Passed
  - Meeting adjourned 6:51pm

# Superintendent's Report

## February 18, 2026

### I. 2025-2026 School Year

- **Budget Collaboration:** Sara and I met with the Town First Selectman and the Town Treasurer to work collaboratively on the school and town budgets. Our goal is to fund both with the least possible impact on the community.
- **Professional Development:** I attended a full day of training for Secondary Transition Coordinators. This session was required for me to continue facilitating high school PPTs.
- **Budget Comparison:** On February 5, I participated in the URSA/NASA meeting. I learned that our proposed budget represents the lowest increase compared to the anticipated requests from other member districts.
- **FOIA Update:** I attended the FOIA hearing, little progress was made. A follow-up hearing is being scheduled for a later date.

### II. Maintenance Department

- **Wellness Center:** The center was cleared during winter break. Painting and flooring vendors are nearly ready to begin. Paint is available for immediate use, while the flooring has been ordered and is currently on a slight backorder.
- **Boiler 2:** An issue was identified with the Modutrol IV air damper control. A temporary workaround is currently in place, and the replacement part has been received by our mechanical contractor. A formal repair is scheduled for February 16 or 17, 2026, during the upcoming winter break.
- **Heating System:** The expansion tank replacement is estimated at \$12,066. We have submitted an insurance claim to cover this expense, along with an additional claim for the pressure relief valves (\$4,309). With a deductible of \$2,500, we are currently awaiting a purchase order to finalize the ordering and scheduling of these replacements.

### III. Technology Department

- **Internet Services:** The E-Rate filing for our internet services has been successfully completed.

## [Connecticut 2024 Census Poverty Data by Local Educational Agency \(LEA\)](#)

**This data shows that rural poverty in eastern Connecticut is real, concentrated, and structurally different—and our funding systems were not designed with that reality in mind.**

This data highlights an important and often overlooked reality: some of the highest concentrations of child poverty in Connecticut exist not in large cities, but in small, rural communities. When we isolate towns with fewer than 20,000 children and rank them by poverty rate, a clear geographic pattern emerges—many of the highest-poverty districts are clustered in Windham County and along the I-395 corridor.

These communities face a double disadvantage. While their poverty rates are among the highest in the state, their smaller student populations generate less federal and state aid under existing formulas. At the same time, the cost of delivering services—transportation, special education, mental health supports, and staffing—is often higher in rural areas due to distance, limited provider availability, and lack of infrastructure. The result is a funding mismatch that forces rural towns to rely more heavily on local property taxes to meet state and federal mandates.

- **Rural poverty is concentrated, not incidental.**

The data shows a clear cluster of districts with *very high child poverty rates* and *small child populations* in **Windham County** and along the **Interstate 395 corridor**.

- **High percentage + small scale = greater strain.**

These districts may have fewer children overall, but poverty is more concentrated—meaning each dollar must stretch further, and a small number of high-need students can overwhelm local capacity.

- **Federal and state formulas miss rural reality.**

Title I and other aid systems prioritize raw counts over geography, scale, and service access—systematically disadvantaging small rural districts with high poverty rates.

- **Rural poverty costs more to address.**

Transportation, special education, mental health supports, and staffing all cost more per student in low-density regions.

- **Property taxes fill the gap.**

When state and federal aid fall short, rural towns along 395 are forced to fund mandated services through local property taxes—despite having less economic capacity to do so.

### **What stands out in the [2024 Census Poverty Data by Local Educational Agency \(LEA\)](#)?**

#### **1. High poverty is not confined to cities—and it clusters geographically**

What's striking is not just *that* many small-population districts have high poverty rates, but **where they are**. A disproportionate share of districts with:

- **under 20,000 total population, and**
- **some of the highest child poverty percentages in the state**

are concentrated in **Windham County and along the I-395 corridor**. That pattern is not random—it suggests a *regional condition*, not an isolated local failure.

## **2. Rural poverty looks different—but the formula doesn't recognize that**

These districts are:

- Small in absolute numbers (which weakens their visibility in Hartford),
- High in *percentage* poverty (which intensifies need),
- And spread out geographically (which increases cost).

The federal poverty count treats a child in a dense city and a child in rural Windham County as equivalent for funding purposes—but the **cost to serve them is not equivalent**.

## **3. Scale works against rural districts**

Because these communities have fewer children overall:

- Even **very high poverty rates don't generate large Title I allocations**
- Fixed costs (staffing, transportation, specialized services) **cannot be scaled down proportionally**
- A single high-need student can materially impact a district budget

In short: **small districts experience poverty more acutely per dollar than large ones**, but receive less flexibility and less margin for error.

## **4. The I-395 corridor mirrors urban risk factors—without urban infrastructure**

Many of the same indicators seen in urban centers show up here:

- High DCF involvement
- Housing instability
- Limited access to mental health care
- Food insecurity

But unlike cities, these communities lack:

- Public transportation
- Dense service networks
- Nearby healthcare and behavioral health providers
- Workforce pipelines for educators and clinicians

That combination makes poverty **harder to mitigate**, not easier.

## **5. Property taxes absorb the pressure with:**

- Flat or declining state aid,
- Federal aid tied to raw counts instead of regional need,
- And limited grand lists,

Rural towns along 395 end up **funding state and federal mandates through local property taxes**—even though residents often have *less* ability to absorb increases.

Student Services Report		BOE Meeting: February 18, 2026	Statistics as of January 31, 2026
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Student Count by Location, <b>at the END of:</b>	June	July	August	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May
Sterling Community School PrK-8th <b>IEPs</b>	66	57	55	57	57	56	56	56				
Sterling Community School PrK-8th <b>504s</b>	28	24	24	24	26	25	25	27				
High School <b>IEPs</b> <i>(Magnet: ACT, QMC, Killingly Vo Ag: Plainfield; STEM)</i>	27	22	21	21	20	20	19	18				
High School <b>504's</b> <i>(Magnet: ACT, QMC, Killingly Vo Ag: Plainfield; STEM)</i>	17	17	17	17	17	18	18	17				
Out of District-Special Tuition	14	12	14	14	13	11	12	12				
Total Students with IEPs	107	91	90	92	90	87	87	86				
Total Students with 504s	45	41	41	41	43	43	43	44				

## Principal's Report February 18, 2026

### SCS Advancement Plan - Goal #3

- PDEC
  - Professional Development calendar
    - Staff responded well to the speaker about building community & culture in a school and middle school student well-being
    - A trainer met with K-5 from HMH (Into Reading), our reading program to guide them through different areas of the digital platform and available resources in the structured literacy curriculum and assessments
  - Sterling Educator Evaluation and Support Plan
    - Second observations scheduled for non-tenured faculty
    - Mid-year goal meetings with faculty to discuss growth and progress with grade level goals
- Attendance
  - Perfect attendance raffle rewards were announced for the month of January
    - 122 students were announced for perfect attendance
    - Students entered into a raffle and 3 students per grade were selected to win an attendance bracelet
- Family Involvement
  - Wildcat's Mighty Roar was well attended by families and guests
    - K-2 42 guest attendees
    - 3-5 38 guest attendees
    - 6-8 24 guest attendees

### SCS Advancement Plan - Goal # 6

- Social Emotional Learning Team Meeting
  - Reviewed SWIS data + conversations with grade level teams

### Winter Updates:

- Volleyball season has begun
- Basketball teams worked hard, boys entered the final and landed at 2nd place

# Clinical/Behavioral Report

## February 18, 2026

To: Sterling Board of Education  
From: Laura Smith, Clinical Supervisor/Social Worker  
Date: February 18, 2026  
Subj: Clinical/Behavioral Report

### Community (Strategic Plan Goal 5 & 6)

- Social Emotional Learning (SEL) - The SEL assessment has been completed. Currently the data is being analyzed and will be used by teachers to inform their SEL instruction, and connect to needed resources. Also, the data has been used in conjunction with our Primary Mental Health Grant to identify intervention needs.
- Collaboration with the Department of Children and Families liaisons, and other outside mental health resources to support children and families in need in our school community. Meet and plan with parents to connect with needed mental health resources for their children and families. Regional Suicide Advisory Board meeting 2/3 Mental Health Task Force Meeting 1/29
- Attendance Team- Engaging and planning with families to identify strategies to reduce barriers to school attendance. Our preventive practices and student and classroom incentives are in place for this academic year, including perfect attendance raffles.
- Collaboration with regional McKinney-Vento liaisons, our Transportation Director and other outside resources to support students and families experiencing homelessness in our school district. Upcoming McKinney-Vento Liaison Team Meeting 2/11.
- Weekly team meetings -Collaboration, planning, and response with tiered teams to support PBIS, SEL, and Restorative Practices integration path. Behavior data team review and action planning.
- Behavioral data 2025-2026:

Number of Administrator-Managed Referrals by Month										
Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
0	12	14	8	6	4					

- LPC Grant 2025-2026 -The LPC Grant planning for our March, 2026 Mental Health Awareness Week is underway, team meeting 2/13. Quarterly LPC Grant report submitted 1/15. LPC meeting 2/5.
- **Faculty & Staff (Strategic Plan Goal 2, 3, 4)**
- PDEC - Scheduling DCF Mandated Reporter Training, Human Trafficking Training, and Suicide Prevention Training for March and April.
- Youth Services Bureau meeting 2/13.

Sterling Board of Education

Reprint Check Listing

Fiscal Year: 2025-2026

Criteria:

Bank Account: BOE - Bank Hometown 490404101

From Date: 01/01/2026

To Date: 01/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
201651	01/12/2026	AMAZON	\$1,046.29	1056	Printed	Expense	<input type="checkbox"/>		
201652	01/12/2026	BRADY WALTER DEVLIN	\$138.92	1056	Printed	Expense	<input type="checkbox"/>		
201653	01/12/2026	CASELLA WASTE	\$651.58	1056	Printed	Expense	<input type="checkbox"/>		
201654	01/12/2026	CDW GOVERNMENT INC	\$1,875.00	1056	Printed	Expense	<input type="checkbox"/>		
201655	01/12/2026	CIRMA	\$9,656.85	1056	Printed	Expense	<input type="checkbox"/>		
201657	01/12/2026	DEMCO	\$193.06	1056	Printed	Expense	<input type="checkbox"/>		
201658	01/12/2026	DIME OIL COMPANY	\$19,106.17	1056	Printed	Expense	<input type="checkbox"/>		
201659	01/12/2026	FRIEND, THEODORE F	\$129.57	1056	Printed	Expense	<input type="checkbox"/>		
201660	01/12/2026	HEALTHCALL MEDICAL CENTER LLC	\$150.00	1056	Printed	Expense	<input type="checkbox"/>		
201661	01/12/2026	MICHAEL JOHN COVINGTON	\$138.92	1056	Printed	Expense	<input type="checkbox"/>		
201662	01/12/2026	MICHAEL LOWELL	\$138.92	1056	Printed	Expense	<input type="checkbox"/>		
201663	01/12/2026	NCS PEARSON	\$34.17	1056	Printed	Expense	<input type="checkbox"/>		
201664	01/12/2026	PITNEY BOWES (METER)	\$244.20	1056	Printed	Expense	<input type="checkbox"/>		
201665	01/12/2026	PLAINFIELD BOARD OF EDUCATION	\$356,177.40	1056	Printed	Expense	<input type="checkbox"/>		
201666	01/12/2026	PMT ASSOCIATES INC	\$155.00	1056	Printed	Expense	<input type="checkbox"/>		
201667	01/12/2026	RICOH USA, INC	\$414.08	1056	Printed	Expense	<input type="checkbox"/>		
201668	01/12/2026	ROBERT RICCITELLI	\$138.92	1056	Printed	Expense	<input type="checkbox"/>		
201669	01/12/2026	SHARP TRAINING INC	\$14,722.00	1056	Printed	Expense	<input type="checkbox"/>		
201670	01/12/2026	THE LIGHTHOUSE	\$18,561.49	1056	Printed	Expense	<input type="checkbox"/>		
201671	01/12/2026	US BANK VOYAGER FLEET SYS	\$3,971.21	1056	Printed	Expense	<input type="checkbox"/>		
201672	01/12/2026	W B MASON CO INC	\$13.98	1056	Printed	Expense	<input type="checkbox"/>		
201673	01/12/2026	ZACHARIA DORSEY	\$1,885.00	1056	Printed	Expense	<input type="checkbox"/>		
201674	01/12/2026	CLEAN FOCUS DEVELOPMENT LLC	\$733.75	1056	Not Printed	Expense	<input type="checkbox"/>		

Sterling Board of Education

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From Date: 01/01/2026

To Date: 01/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
201675	01/12/2026	CF MASTER LESSEE MT LLC	\$733.75	1060	Printed	Expense	<input type="checkbox"/>		
201676	01/23/2026	AETNA HEALTH MANAGEMENT LLC	\$173.44	1062	Printed	Expense	<input type="checkbox"/>		
201677	01/23/2026	AMAZON	\$214.57	1062	Printed	Expense	<input type="checkbox"/>		
201678	01/23/2026	BENJAMIN RILEY BRUNSON	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201679	01/23/2026	BREEZELINE	\$811.12	1062	Printed	Expense	<input type="checkbox"/>		
201680	01/23/2026	CASEY LANDRY	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201681	01/23/2026	CORPORATE BILLING LLC	\$1,399.49	1062	Printed	Expense	<input type="checkbox"/>		
201682	01/23/2026	DIME OIL COMPANY	\$2,673.93	1062	Printed	Expense	<input type="checkbox"/>		
201683	01/23/2026	EVERSOURCE	\$6,300.88	1062	Printed	Expense	<input type="checkbox"/>		
201684	01/23/2026	GRADUATION SOURCE	\$736.51	1062	Printed	Expense	<input type="checkbox"/>		
201685	01/23/2026	GREGORY AND HOWE INC	\$241.50	1062	Printed	Expense	<input type="checkbox"/>		
201686	01/23/2026	JOEL TUONI	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201687	01/23/2026	KAINEN, ESCALERA AND MCHALE PC	\$825.00	1062	Printed	Expense	<input type="checkbox"/>		
201688	01/23/2026	LF POWERS CO INC	\$352.80	1062	Printed	Expense	<input type="checkbox"/>		
201689	01/23/2026	LIFESPAN SCHOOL SOLUTIONS INC	\$4,017.00	1062	Printed	Expense	<input type="checkbox"/>		
201690	01/23/2026	MICHAEL JOHN COVINGTON	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201691	01/23/2026	MICHAEL LOWELL	\$277.84	1062	Printed	Expense	<input type="checkbox"/>		
201692	01/23/2026	MIDWEST PBIS NETWORK	\$160.00	1062	Printed	Expense	<input type="checkbox"/>		
201693	01/23/2026	MOTION PICTURE LICENSING CORPORATION	\$315.13	1062	Printed	Expense	<input type="checkbox"/>		
201695	01/23/2026	RICOH USA, INC	\$738.02	1062	Printed	Expense	<input type="checkbox"/>		
201696	01/23/2026	SCHRADER, JAMES WALTER	\$20.00	1062	Printed	Expense	<input type="checkbox"/>		
201697	01/23/2026	SCOTT BLEVONS	\$69.46	1062	Printed	Expense	<input type="checkbox"/>		

Sterling Board of Education

Reprint Check Listing

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From Date: 01/01/2026

To Date: 01/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
201698	01/23/2026	SERVICE MANAGEMENT GROUP LLC	\$14,527.00	1062	Printed	Expense	<input type="checkbox"/>		
201699	01/23/2026	SHANNON SAUNDERS	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201700	01/23/2026	SHAWN BATES	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201701	01/23/2026	SILVERSCRIPT INSURANCE COMPANY	\$280.74	1062	Printed	Expense	<input type="checkbox"/>		
201702	01/23/2026	THE AMERICAN SCHOOL FOR THE DEAF	\$27,818.10	1062	Printed	Expense	<input type="checkbox"/>		
201703	01/23/2026	THE LIGHTHOUSE	\$19,690.38	1062	Printed	Expense	<input type="checkbox"/>		
201704	01/23/2026	TRACI JAMIESON	\$350.00	1062	Printed	Expense	<input type="checkbox"/>		
201705	01/23/2026	VANDI AUTO SUPPLY	\$672.15	1062	Printed	Expense	<input type="checkbox"/>		
201706	01/23/2026	WALTER ZADORA	\$138.92	1062	Printed	Expense	<input type="checkbox"/>		
201707	01/23/2026	WATERFORD COUNTRY SCHOOL, INC.	\$8,917.86	1062	Printed	Expense	<input type="checkbox"/>		
201708	01/23/2026	ZACHARIA DORSEY	\$130.00	1062	Printed	Expense	<input type="checkbox"/>		
201721	01/31/2026	AFLAC NEW YORK	\$695.90	1065	Printed	Expense	<input type="checkbox"/>		
201722	01/31/2026	ALLSTATE	\$52.84	1065	Printed	Expense	<input type="checkbox"/>		
201723	01/31/2026	AMERIPRISE FINANCIAL SERVICES, INC	\$562.98	1065	Printed	Expense	<input type="checkbox"/>		
201724	01/31/2026	ANTHEM BLUE CROSS/BLUE SHIELD	\$91,515.02	1065	Printed	Expense	<input type="checkbox"/>		
201725	01/31/2026	AXA EQUITABLE	\$1,891.69	1065	Printed	Expense	<input type="checkbox"/>		
201726	01/31/2026	CHLIC.	\$3,722.25	1065	Printed	Expense	<input type="checkbox"/>		
201727	01/31/2026	FIDELITY INVESTMENTS	\$800.00	1065	Printed	Expense	<input type="checkbox"/>		
201728	01/31/2026	HORACE MANN LIFE INSURANCE COMPANY	\$2,151.72	1065	Printed	Expense	<input type="checkbox"/>		
201729	01/31/2026	METLIFE	\$158.48	1065	Printed	Expense	<input type="checkbox"/>		
201730	01/31/2026	METLIFE 0837050	\$220.00	1065	Printed	Expense	<input type="checkbox"/>		

Sterling Board of Education

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Reprint Check Listing

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From Date: 01/01/2026

To Date: 01/31/2026

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
201731	01/31/2026	SPECIAL ACCT EXCEL BENE OF CUSTOMERS	\$4,257.08	1065	Printed	Expense	<input type="checkbox"/>		
201732	01/31/2026	STERLING EDUCATION ASSOCIATION	\$2,531.70	1065	Printed	Expense	<input type="checkbox"/>		
201733	01/31/2026	THE STANDARD INSURANCE COMPANY	\$588.28	1065	Printed	Expense	<input type="checkbox"/>		
201734	01/31/2026	UPSEU 05745	\$787.94	1065	Printed	Expense	<input type="checkbox"/>		

Total Amount: \$633,631.47

End of Report

# Sterling Board of Education

## Budget and Expenses - BOE

From Date: 7/1/2025

To Date: 2/10/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
A.1000.111.01.000.00.71	Certified Personnel	\$1,645,825.00	\$852,621.73	\$852,621.73	\$793,203.27	\$740,194.78	\$53,008.49	3.22%
A.1000.111.03.000.00.71	Certified Substitutes	\$50,000.00	\$38,225.84	\$38,225.84	\$11,774.16	\$13,463.00	(\$1,688.84)	-3.38%
A.1000.112.01.000.00.71	Non Certified Personnel	\$93,156.00	\$45,329.28	\$45,329.28	\$47,826.72	\$36,734.00	\$11,092.72	11.91%
A.1000.210.00.000.00.71	E/B Insurance	\$394,921.00	\$422,244.62	\$422,244.62	(\$27,323.62)	\$21,059.38	(\$48,383.00)	-12.25%
A.1000.220.00.000.00.70	E/B FICA/Medicare	\$34,815.00	\$17,669.26	\$17,669.26	\$17,145.74	\$0.00	\$17,145.74	49.25%
A.1000.240.00.000.00.71	E/B Other (Course Reim)	\$6,000.00	\$2,350.00	\$2,350.00	\$3,650.00	\$0.00	\$3,650.00	60.83%
A.1000.320.01.000.00.71	Professional Development - Cer	\$15,000.00	\$4,508.40	\$4,508.40	\$10,491.60	\$0.00	\$10,491.60	69.94%
A.1000.330.01.106.00.71	Music Professional Services	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.1000.590.00.000.00.71	Printing	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.1000.611.00.101.00.71	Language Arts Instructional Su	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
A.1000.611.01.000.00.71	Instructional Supplies	\$10,000.00	\$9,842.58	\$9,842.58	\$157.42	\$0.00	\$157.42	1.57%
A.1000.611.01.102.00.71	Math Instructional Supplies	\$1,000.00	\$316.80	\$316.80	\$683.20	\$27.46	\$655.74	65.57%
A.1000.611.01.103.00.71	Science Instructional Supplies	\$2,700.00	\$57.12	\$57.12	\$2,642.88	\$0.00	\$2,642.88	97.88%
A.1000.611.01.105.00.71	Art Instructional Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
A.1000.611.01.106.00.71	Music Instructional Supplies	\$1,200.00	\$744.63	\$744.63	\$455.37	\$0.00	\$455.37	37.95%
A.1000.611.01.107.00.71	Health Instructional Supplies	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
A.1000.611.01.108.00.71	PE Instructional Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.1000.611.01.109.00.71	World Language Instructional S	\$500.00	\$329.00	\$329.00	\$171.00	\$0.00	\$171.00	34.20%
A.1000.641.01.000.00.71	Textbooks	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
A.1000.642.01.000.00.71	Consumable Workbooks	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.1000.650.00.000.00.71	Educational Software Licenses/	\$27,000.00	\$2,030.13	\$2,030.13	\$24,969.87	\$17,957.35	\$7,012.52	25.97%
A.1000.730.00.000.00.71	Instructional Equipment	\$3,000.00	\$11.98	\$11.98	\$2,988.02	\$94.99	\$2,893.03	96.43%
A.1000.739.00.000.00.71	Copier Leases, Fees, Supplies	\$18,540.00	\$9,056.33	\$9,056.33	\$9,483.67	\$6,799.91	\$2,683.76	14.48%
A.1000.739.01.106.00.71	Music Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
A.1000.890.00.000.00.71	Dues & Fees	\$500.00	(\$650.00)	(\$650.00)	\$1,150.00	\$0.00	\$1,150.00	230.00%
	Func: Regular Program - 1000	\$2,310,557.00	\$1,404,687.70	\$1,404,687.70	\$905,869.30	\$836,330.87	\$69,538.43	3.01%
A.1200.111.00.000.00.71	Special Education Director	\$76,200.00	\$36,366.90	\$36,366.90	\$39,833.10	\$41,669.06	(\$1,835.96)	-2.41%
A.1200.111.01.000.00.71	Certified Personnel	\$534,565.00	\$258,099.36	\$258,099.36	\$276,465.64	\$267,807.68	\$8,657.96	1.62%
A.1200.112.01.000.00.71	Non Certified Personnel	\$208,303.00	\$118,768.71	\$118,768.71	\$89,534.29	\$81,435.65	\$8,098.64	3.89%
A.1200.112.02.000.00.71	Non Certified Substitutes	\$5,000.00	\$2,454.12	\$2,454.12	\$2,545.88	\$2,545.88	\$0.00	0.00%
A.1200.210.00.000.00.71	E/B Insurance	\$276,385.00	\$217,983.71	\$217,983.71	\$58,401.29	\$18,657.19	\$39,744.10	14.38%
A.1200.220.00.000.00.70	E/B FICA/Medicare	\$25,174.00	\$12,220.28	\$12,220.28	\$12,953.72	\$0.00	\$12,953.72	51.46%
A.1200.240.00.000.00.71	E/B Other	\$14,376.00	\$10,040.62	\$10,040.62	\$4,335.38	\$2,243.30	\$2,092.08	14.55%
A.1200.320.00.000.00.71	Professional Development - Cer	\$2,000.00	\$1,761.00	\$1,761.00	\$239.00	\$0.00	\$239.00	11.95%
A.1200.322.01.000.00.71	Professional Dev - Non Cert	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	100.00%
A.1200.330.00.000.00.71	Professional & Technical Svcs	\$26,825.00	\$5,665.00	\$5,665.00	\$21,160.00	\$19,645.00	\$1,515.00	5.65%
A.1200.330.01.000.00.71	Evaluation Services	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
A.1200.330.02.000.00.71	Assistive Technology	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
A.1200.580.00.000.00.71	Travel	\$500.00	\$362.43	\$362.43	\$137.57	\$0.00	\$137.57	27.51%
A.1200.611.01.000.00.71	Instructional Supplies	\$2,000.00	\$1,028.83	\$1,028.83	\$971.17	\$322.88	\$648.29	32.41%
A.1200.611.02.000.00.71	Testing Supplies	\$3,000.00	\$1,951.72	\$1,951.72	\$1,048.28	\$1,045.68	\$2.60	0.09%
A.1200.630.00.000.00.71	Special Ed Incentive	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
A.1200.641.02.000.00.71	Consumable Workbooks	\$500.00	\$274.73	\$274.73	\$225.27	\$0.00	\$225.27	45.05%
A.1200.650.00.000.00.71	Educational Software Licenses/	\$2,425.00	\$2,115.00	\$2,115.00	\$310.00	\$0.00	\$310.00	12.78%
A.1200.690.00.000.00.72	Other Supplies & Materials	\$1,000.00	\$352.18	\$352.18	\$647.82	\$5.38	\$642.44	64.24%
A.1200.700.00.000.00.71	Equipment	\$2,000.00	\$1,885.00	\$1,885.00	\$115.00	\$115.00	\$0.00	0.00%
A.1200.890.00.000.00.71	Dues & Fees	\$500.00	\$250.00	\$250.00	\$250.00	\$0.00	\$250.00	50.00%
	Func: Special Education Program - 1200	\$1,196,753.00	\$671,579.59	\$671,579.59	\$525,173.41	\$435,492.70	\$89,680.71	7.49%
A.2130.111.01.000.00.71	School Nurse	\$56,264.00	\$34,566.16	\$34,566.16	\$21,697.84	\$23,804.00	(\$2,106.16)	-3.74%

# Sterling Board of Education

## Budget and Expenses - BOE

From Date: 7/1/2025

To Date: 2/10/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
A.2130.111.03.000.00.71	School Nurse Substitutes	\$2,625.00	\$525.00	\$525.00	\$2,100.00	\$1,000.00	\$1,100.00	41.90%
A.2130.210.00.000.00.71	E/B Insurance	\$854.00	\$758.34	\$758.34	\$95.66	\$99.42	(\$3.76)	-0.44%
A.2130.220.00.000.00.70	E/B FICA/Medicare	\$4,304.00	\$2,675.73	\$2,675.73	\$1,628.27	\$0.00	\$1,628.27	37.83%
A.2130.240.00.000.00.71	E/B Other	\$1,688.00	\$984.62	\$984.62	\$703.38	\$703.30	\$0.08	0.00%
A.2130.322.01.000.00.71	Professional Dev - Non Cert	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.2130.330.00.000.00.71	Professional & Technical Svcs	\$3,200.00	\$2,720.00	\$2,720.00	\$480.00	\$705.00	(\$225.00)	-7.03%
A.2130.690.00.000.00.71	Health Office Supplies	\$3,000.00	\$682.81	\$682.81	\$2,317.19	\$290.88	\$2,026.31	67.54%
A.2130.739.00.000.00.71	Health Office Equipment	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Func: Health Office - 2130	\$72,935.00	\$42,912.66	\$42,912.66	\$30,022.34	\$26,602.60	\$3,419.74	4.69%
A.2190.111.01.000.00.71	Certified Personnel	\$40,376.00	\$17,082.12	\$17,082.12	\$23,293.88	\$17,082.15	\$6,211.73	15.38%
A.2190.220.00.000.00.70	E/B FICA/Medicare	\$3,090.00	\$1,306.80	\$1,306.80	\$1,783.20	\$0.00	\$1,783.20	57.71%
A.2190.320.00.000.00.71	Professional Development	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.2190.323.00.000.00.71	PT Contracted Services	\$30,000.00	\$13,653.00	\$13,653.00	\$16,347.00	\$16,347.00	\$0.00	0.00%
A.2190.611.00.000.00.71	PT/OT Supplies	\$500.00	\$163.86	\$163.86	\$336.14	\$0.00	\$336.14	67.23%
A.2190.730.00.000.00.71	PT/OT Equipment	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Func: Physical/Occupational Therapy - 2190	\$74,966.00	\$32,205.78	\$32,205.78	\$42,760.22	\$33,429.15	\$9,331.07	12.45%
A.2220.112.00.000.00.71	Non-Certified Personnel	\$21,462.00	\$10,518.96	\$10,518.96	\$10,943.04	\$10,329.30	\$613.74	2.86%
A.2220.220.00.000.00.70	E/B FICA/Medicare	\$1,642.00	\$804.69	\$804.69	\$837.31	\$0.00	\$837.31	50.99%
A.2220.330.00.000.00.71	Professional & Technical Servi	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
A.2220.642.00.000.00.71	Books/Periodicals	\$3,000.00	\$1,953.07	\$1,953.07	\$1,046.93	\$0.00	\$1,046.93	34.90%
A.2220.690.00.000.00.71	Other Supplies & Materials	\$500.00	\$310.50	\$310.50	\$189.50	\$0.00	\$189.50	37.90%
	Func: Educational Media - 2220	\$26,854.00	\$13,587.22	\$13,587.22	\$13,266.78	\$10,329.30	\$2,937.48	10.94%
A.2230.112.00.000.00.71	IT Personnel	\$69,726.00	\$33,938.10	\$33,938.10	\$35,787.90	\$35,887.92	(\$100.02)	-0.14%
A.2230.112.01.000.00.71	IT Aide	\$37,814.00	\$15,469.95	\$15,469.95	\$22,344.05	\$22,344.59	(\$0.54)	0.00%
A.2230.210.00.000.00.71	E/B Insurance	\$12,473.00	\$4,784.02	\$4,784.02	\$7,688.98	\$2,627.53	\$5,061.45	40.58%
A.2230.220.00.000.00.70	E/B FICA/Medicare	\$8,227.00	\$3,799.53	\$3,799.53	\$4,427.47	\$0.00	\$4,427.47	53.82%
A.2230.240.00.000.00.70	E/B Other	\$2,030.00	\$1,484.42	\$1,484.42	\$545.58	\$1,060.30	(\$514.72)	-25.36%
A.2230.320.00.000.00.71	Professional Development	\$1,000.00	\$50.00	\$50.00	\$950.00	\$0.00	\$950.00	95.00%
A.2230.330.00.000.00.71	Professional & Technical Servi	\$5,000.00	\$816.21	\$816.21	\$4,183.79	\$792.00	\$3,391.79	67.84%
A.2230.430.00.000.00.71	Repairs & Maintenance - Hardwa	\$2,200.00	\$193.38	\$193.38	\$2,006.62	\$262.26	\$1,744.36	79.29%
A.2230.431.00.000.00.71	Maintenance Agreement	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$801.12	\$1,198.88	59.94%
A.2230.690.00.000.00.71	Other Supplies & Materials	\$2,500.00	\$1,548.13	\$1,548.13	\$951.87	\$90.41	\$861.46	34.46%
A.2230.730.00.000.00.71	Computer Hardware & Peripheral	\$16,000.00	\$9,836.45	\$9,836.45	\$6,163.55	\$0.00	\$6,163.55	38.52%
A.2230.731.00.000.00.71	Computer Software	\$5,500.00	\$3,814.24	\$3,814.24	\$1,685.76	\$1,100.00	\$585.76	10.65%
	Func: Information Technology - 2230	\$164,470.00	\$75,734.43	\$75,734.43	\$88,735.57	\$64,966.13	\$23,769.44	14.45%
A.2310.112.01.000.00.71	BOE Administrative Assistant	\$59,727.00	\$34,457.85	\$34,457.85	\$25,269.15	\$24,069.12	\$1,200.03	2.01%
A.2310.112.02.000.00.71	Board of Education Clerk	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
A.2310.210.00.000.00.71	E/B Insurance	\$26,148.00	\$22,084.48	\$22,084.48	\$4,063.52	\$3,292.19	\$771.33	2.95%
A.2310.220.00.000.00.70	E/B FICA/Medicare	\$4,661.00	\$2,330.60	\$2,330.60	\$2,330.40	\$0.00	\$2,330.40	50.00%
A.2310.230.00.000.00.71	Workers Compensation Ins	\$40,000.00	\$28,971.40	\$28,971.40	\$11,028.60	\$9,662.60	\$1,366.00	3.42%
A.2310.240.00.000.00.71	E/B Other	\$1,792.00	\$2,190.86	\$2,190.86	(\$398.86)	\$1,564.90	(\$1,963.76)	-109.58%
A.2310.250.00.000.00.71	Unemployment Compensation	\$5,000.00	\$42.00	\$42.00	\$4,958.00	\$4,958.00	\$0.00	0.00%
A.2310.330.01.000.00.71	Legal Services	\$10,000.00	\$2,681.00	\$2,681.00	\$7,319.00	\$12,319.00	(\$5,000.00)	-50.00%
A.2310.330.03.000.00.71	Other Professional & Tech Svcs	\$16,500.00	\$30.00	\$30.00	\$16,470.00	\$16,062.00	\$408.00	2.47%
A.2310.520.01.000.00.71	Fidelity Bond	\$100.00	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
A.2310.520.02.000.00.71	Errors and Omissions Insurance	\$8,843.00	\$8,583.00	\$8,583.00	\$260.00	\$0.00	\$260.00	2.94%
A.2310.580.00.000.00.71	Travel	\$100.00	\$83.79	\$83.79	\$16.21	\$0.00	\$16.21	16.21%

# Sterling Board of Education

## Budget and Expenses - BOE

From Date: 7/1/2025

To Date: 2/10/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
A.2310.590.01.000.00.71	Communications/Postage	\$5,000.00	\$775.69	\$775.69	\$4,224.31	\$488.40	\$3,735.91	74.72%
A.2310.590.02.000.00.71	Advertising	\$2,230.00	\$1,420.30	\$1,420.30	\$809.70	\$757.00	\$52.70	2.36%
A.2310.590.04.000.00.71	Community Engagement	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$20.00	\$1,980.00	99.00%
A.2310.650.00.000.00.71	Software Licenses & Support	\$28,210.00	\$19,372.74	\$19,372.74	\$8,837.26	\$2,236.00	\$6,601.26	23.40%
A.2310.690.00.000.00.71	BOE Other Supplies & Materials	\$1,000.00	\$643.06	\$643.06	\$356.94	\$0.00	\$356.94	35.69%
A.2310.890.00.000.00.71	Dues & Fees	\$1,500.00	\$1,350.00	\$1,350.00	\$150.00	\$275.00	(\$125.00)	-8.33%
	Func: Board of Education - 2310	\$214,011.00	\$125,016.77	\$125,016.77	\$88,994.23	\$77,004.21	\$11,990.02	5.60%
A.2320.111.00.000.00.71	Superintendent	\$104,545.00	\$68,968.20	\$68,968.20	\$35,576.80	\$35,576.73	\$0.07	0.00%
A.2320.220.00.000.00.70	E/B FICA/Medicare	\$1,450.00	\$1,000.05	\$1,000.05	\$449.95	\$0.00	\$449.95	31.03%
A.2320.320.00.000.00.71	Professional Development - Cer	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
A.2320.580.00.000.00.71	Travel	\$250.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	0.00%
A.2320.690.00.000.00.71	Superintendent Off Supplies	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
A.2320.739.00.000.00.71	Other Equipment	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
A.2320.890.00.000.00.71	Dues & Fees	\$4,500.00	\$301.00	\$301.00	\$4,199.00	\$3,624.00	\$575.00	12.78%
	Func: Superintendent's Office - 2320	\$112,745.00	\$70,519.25	\$70,519.25	\$42,225.75	\$39,200.73	\$3,025.02	2.68%
A.2400.111.00.000.00.71	Principal	\$140,689.00	\$81,166.80	\$81,166.80	\$59,522.20	\$59,522.27	(\$0.07)	0.00%
A.2400.111.01.000.00.71	Clinical Supervisor	\$58,144.00	\$33,544.35	\$33,544.35	\$24,599.65	\$24,599.20	\$0.45	0.00%
A.2400.112.00.000.00.71	Non Certified Personnel	\$104,875.00	\$60,253.63	\$60,253.63	\$44,621.37	\$44,158.40	\$462.97	0.44%
A.2400.210.00.000.00.71	E/B Insurance	\$70,720.00	\$59,564.50	\$59,564.50	\$11,155.50	\$9,502.29	\$1,653.21	2.34%
A.2400.220.00.000.00.70	E/B FICA/Medicare	\$10,906.00	\$5,730.08	\$5,730.08	\$5,175.92	\$0.00	\$5,175.92	47.46%
A.2400.240.00.000.00.71	E/B Other	\$5,965.00	\$3,479.56	\$3,479.56	\$2,485.44	\$2,485.40	\$0.04	0.00%
A.2400.320.00.000.00.71	Professional Development - Cer	\$1,500.00	\$765.00	\$765.00	\$735.00	\$0.00	\$735.00	49.00%
A.2400.330.00.000.00.71	Professional & Technical Svcs	\$250.00	(\$12,490.00)	(\$12,490.00)	\$12,740.00	\$0.00	\$12,740.00	5096.00%
A.2400.580.00.000.00.71	Travel	\$300.00	\$19.60	\$19.60	\$280.40	\$0.00	\$280.40	93.47%
A.2400.590.01.000.00.71	Principal's Engagement	\$1,500.00	\$554.21	\$554.21	\$945.79	\$0.00	\$945.79	63.05%
A.2400.650.00.000.00.71	Educational Software Licenses/	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$9,749.33	\$2,250.67	18.76%
A.2400.690.00.000.00.71	Other Supplies & Materials	\$3,000.00	\$964.42	\$964.42	\$2,035.58	\$566.60	\$1,468.98	48.97%
A.2400.890.00.000.00.71	Dues & Fees	\$1,000.00	\$321.00	\$321.00	\$679.00	\$385.56	\$293.44	29.34%
	Func: Building Administrators - 2400	\$410,849.00	\$233,873.15	\$233,873.15	\$176,975.85	\$150,969.05	\$26,006.80	6.33%
A.2510.112.01.000.00.71	Business Manager	\$100,000.00	\$57,692.25	\$57,692.25	\$42,307.75	\$42,307.69	\$0.06	0.00%
A.2510.210.00.000.00.71	E/B Insurance	\$32,695.00	\$112.50	\$112.50	\$32,582.50	\$60.00	\$32,522.50	99.47%
A.2510.220.00.000.00.70	E/B FICA/Medicare	\$7,650.00	\$4,413.45	\$4,413.45	\$3,236.55	\$0.00	\$3,236.55	42.31%
A.2510.240.00.000.00.71	E/B Other	\$5,000.00	\$1,750.00	\$1,750.00	\$3,250.00	\$1,250.00	\$2,000.00	40.00%
A.2510.330.02.000.00.71	Professional & Technical Svcs	\$14,500.00	\$5,849.00	\$5,849.00	\$8,651.00	\$6,307.35	\$2,343.65	16.16%
A.2510.580.00.000.00.71	Travel	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
A.2510.690.00.000.00.71	Fiscal Office Supplies	\$500.00	\$344.35	\$344.35	\$155.65	\$0.00	\$155.65	31.13%
A.2510.739.00.000.00.71	Fiscal Office Equipment	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
A.2510.890.00.000.00.71	Dues & Fees	\$1,350.00	\$388.00	\$388.00	\$962.00	\$1,325.00	(\$363.00)	-26.89%
	Func: Fiscal & Business Office - 2510	\$162,545.00	\$70,549.55	\$70,549.55	\$91,995.45	\$51,250.04	\$40,745.41	25.07%
A.2600.112.01.000.00.71	Facilities Director	\$68,958.00	\$39,783.45	\$39,783.45	\$29,174.55	\$29,174.54	\$0.01	0.00%
A.2600.177.01.000.00.71	Security Officer	\$29,668.00	\$1,047.38	\$1,047.38	\$28,620.62	\$0.00	\$28,620.62	96.47%
A.2600.210.00.000.00.71	E/B Insurance	\$150.00	\$104.88	\$104.88	\$45.12	\$55.20	(\$10.08)	-6.72%
A.2600.220.00.000.00.70	E/B FICA/Medicare	\$7,545.00	\$3,043.50	\$3,043.50	\$4,501.50	\$0.00	\$4,501.50	59.66%
A.2600.240.00.000.00.71	E/B Other	\$2,069.00	\$1,206.80	\$1,206.80	\$862.20	\$862.00	\$0.20	0.01%
A.2600.410.01.000.00.71	Electricity	\$120,000.00	\$41,628.10	\$41,628.10	\$78,371.90	\$71,951.90	\$6,420.00	5.35%
A.2600.410.02.000.00.71	Rubbish Removal/Recycling	\$9,000.00	\$4,374.88	\$4,374.88	\$4,625.12	\$3,257.90	\$1,367.22	15.19%
A.2600.410.03.000.00.71	Water	\$2,500.00	\$1,182.00	\$1,182.00	\$1,318.00	\$833.00	\$485.00	19.40%

# Sterling Board of Education

## Budget and Expenses - BOE

From Date: 7/1/2025

To Date: 2/10/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
A.2600.410.04.000.00.71	Sewer	\$18,450.00	\$26,650.00	\$26,650.00	(\$8,200.00)	\$0.00	(\$8,200.00)	-44.44%
A.2600.430.01.000.00.71	Maintenance Contracts	\$175,000.00	\$109,767.68	\$109,767.68	\$65,232.32	\$76,369.16	(\$11,136.84)	-6.36%
A.2600.430.02.000.00.71	Plant Operation & Maintenance	\$15,000.00	\$22,646.68	\$22,646.68	(\$7,646.68)	\$1,915.00	(\$9,561.68)	-63.74%
A.2600.520.00.000.00.71	Plant Insurance	\$43,906.00	\$42,626.00	\$42,626.00	\$1,280.00	\$0.00	\$1,280.00	2.92%
A.2600.590.01.000.00.71	Telephone	\$12,000.00	\$9,162.46	\$9,162.46	\$2,837.54	\$4,379.01	(\$1,541.47)	-12.85%
A.2600.613.00.000.00.71	Maintenance Supplies	\$12,500.00	\$10,661.05	\$10,661.05	\$1,838.95	\$0.00	\$1,838.95	14.71%
A.2600.620.00.000.00.71	Heating Oil	\$51,461.00	\$37,853.09	\$37,853.09	\$13,607.91	\$37,430.00	(\$23,822.09)	-46.29%
A.2600.739.00.000.00.71	Maintenance Equipment	\$500.00	\$114.99	\$114.99	\$385.01	\$0.00	\$385.01	77.00%
	Func: Plant Operation & Maintenance - 2600	\$568,707.00	\$351,852.94	\$351,852.94	\$216,854.06	\$226,227.71	(\$9,373.65)	-1.65%
A.2700.112.01.000.00.71	Bus Drivers	\$245,372.00	\$127,515.71	\$127,515.71	\$117,856.29	\$95,631.40	\$22,224.89	9.06%
A.2700.112.02.000.00.71	Bus Coordinator	\$63,391.00	\$36,571.80	\$36,571.80	\$26,819.20	\$26,819.27	(\$0.07)	0.00%
A.2700.112.03.000.00.71	Van Drivers	\$152,007.00	\$79,991.34	\$79,991.34	\$72,015.66	\$61,813.53	\$10,202.13	6.71%
A.2700.210.00.000.00.71	E/B Insurance	\$64,515.00	\$63,186.18	\$63,186.18	\$1,328.82	\$7,311.98	(\$5,983.16)	-9.27%
A.2700.220.00.000.00.70	E/B FICA/Medicare	\$35,249.00	\$18,022.19	\$18,022.19	\$17,226.81	\$0.00	\$17,226.81	48.87%
A.2700.240.00.000.00.71	E/B Other	\$1,902.00	\$1,109.36	\$1,109.36	\$792.64	\$792.40	\$0.24	0.01%
A.2700.330.00.000.00.71	Professional & Technical Svcs	\$2,000.00	\$1,964.50	\$1,964.50	\$35.50	\$0.00	\$35.50	1.78%
A.2700.430.00.000.00.71	Transportation Maintenance	\$43,000.00	\$23,285.88	\$23,285.88	\$19,714.12	\$0.00	\$19,714.12	45.85%
A.2700.510.00.000.00.72	Contracted Spec Ed Transportat	\$0.00	\$1,562.00	\$1,562.00	(\$1,562.00)	\$0.00	(\$1,562.00)	0.00%
A.2700.520.00.000.00.71	Vehicle Insurance	\$18,687.00	\$20,988.00	\$20,988.00	(\$2,301.00)	\$0.00	(\$2,301.00)	-12.31%
A.2700.625.00.000.00.71	Supplies - Oil, Washer Fluid,	\$9,000.00	\$6,022.16	\$6,022.16	\$2,977.84	\$0.00	\$2,977.84	33.09%
A.2700.626.00.000.00.71	Regular Fuel - Vans	\$24,000.00	\$11,948.70	\$11,948.70	\$12,051.30	\$12,001.30	\$50.00	0.21%
A.2700.627.00.000.00.71	Diesel Fuel - Buses	\$48,225.00	\$22,913.30	\$22,913.30	\$25,311.70	\$25,227.14	\$84.56	0.18%
A.2700.690.00.000.00.71	Other Supplies & Materials	\$1,000.00	\$443.32	\$443.32	\$556.68	\$0.00	\$556.68	55.67%
A.2700.739.00.000.00.71	Transportation Equipment	\$1,000.00	\$251.00	\$251.00	\$749.00	\$0.00	\$749.00	74.90%
A.2700.890.00.000.00.71	Dues & Fees	\$1,500.00	\$642.00	\$642.00	\$858.00	\$0.00	\$858.00	57.20%
	Func: Transportation - 2700	\$710,848.00	\$416,417.44	\$416,417.44	\$294,430.56	\$229,597.02	\$64,833.54	9.12%
A.3100.435.00.000.00.71	Repairs	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
A.3100.570.00.000.00.71	Food Service Management	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	\$0.00	\$0.00	0.00%
A.3100.621.00.000.00.71	Propane	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
A.3100.690.00.000.00.71	Supplies	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
A.3100.700.00.000.00.71	Equipment	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Func: Food Service Operations - 3100	\$28,500.00	\$24,000.00	\$24,000.00	\$4,500.00	\$0.00	\$4,500.00	15.79%
A.3200.111.00.000.00.71	Stipend Positions	\$17,480.00	\$1,748.00	\$1,748.00	\$15,732.00	\$15,732.00	\$0.00	0.00%
A.3200.111.01.000.00.71	Coaches Salaries	\$17,480.00	\$7,453.07	\$7,453.07	\$10,026.93	\$6,992.00	\$3,034.93	17.36%
A.3200.220.00.000.00.70	E/B FICA/Medicare	\$2,674.00	\$220.73	\$220.73	\$2,453.27	\$0.00	\$2,453.27	91.75%
A.3200.329.00.000.00.71	Officials	\$3,000.00	\$3,383.94	\$3,383.94	(\$383.94)	\$0.00	(\$383.94)	-12.80%
A.3200.690.00.000.00.71	Activity Supplies & Materials	\$3,000.00	\$2,116.00	\$2,116.00	\$884.00	\$0.00	\$884.00	29.47%
A.3200.739.00.000.00.71	Activity Equipment	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
A.3200.890.00.000.00.71	Dues & Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	Func: Student Activities - 3200	\$46,634.00	\$14,921.74	\$14,921.74	\$31,712.26	\$22,724.00	\$8,988.26	19.27%
A.6110.561.01.000.00.73	Tuition: Plainfield	\$1,209,923.00	\$517,401.30	\$517,401.30	\$692,521.70	\$501,481.26	\$191,040.44	15.79%
A.6110.561.02.000.00.70	Adult Education	\$9,947.00	\$10,004.00	\$10,004.00	(\$57.00)	\$0.00	(\$57.00)	-0.57%
A.6110.561.05.000.00.73	Tuition: Magnet, QMC, STEM	\$128,278.00	\$148,171.98	\$148,171.98	(\$19,893.98)	\$0.00	(\$19,893.98)	-15.51%
A.6110.561.07.000.00.73	Tuition: Killingly, Other	\$71,226.00	\$168,970.68	\$168,970.68	(\$97,744.68)	\$86,777.32	(\$184,522.00)	-259.07%
A.6110.562.00.000.00.72	S/E Tuition CT Public	\$429,108.00	\$176,813.01	\$176,813.01	\$252,294.99	\$248,041.42	\$4,253.57	0.99%
	Func: Tuition CT PUBLIC - 6110	\$1,848,482.00	\$1,021,360.97	\$1,021,360.97	\$827,121.03	\$836,300.00	(\$9,178.97)	-0.50%

# Sterling Board of Education

## Budget and Expenses - BOE

From Date: 7/1/2025

To Date: 2/10/2026

Fiscal Year: 2025-2026

- Subtotal by Collapse Mask   
  Include pre encumbrance   
  Print accounts with zero balance   
  Filter Encumbrance Detail by Date Range  
 Exclude Inactive Accounts with zero balance   
  Include All Encumbrances

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
A.6130.563.00.000.00.72	S/E Tuition Non-Public	\$825,345.00	\$486,637.00	\$486,637.00	\$338,708.00	\$431,320.16	(\$92,612.16)	-11.22%
A.6130.563.04.000.00.72	SEDAC - Excess Cost Reimburse	(\$300,512.00)	\$0.00	\$0.00	(\$300,512.00)	(\$309,198.00)	\$8,686.00	-2.89%
	Func: Tuition NON-PUBLIC - 6130	\$524,833.00	\$486,637.00	\$486,637.00	\$38,196.00	\$122,122.16	(\$83,926.16)	-15.99%
Grand Total:		\$8,474,689.00	\$5,055,856.19	\$5,055,856.19	\$3,418,832.81	\$3,162,545.67	\$256,287.14	3.02%

End of Report

## Financial/Budget Discussions

Wednesday February 18, 2026

### 1. Fiscal Year 2023-2024

- a. Correction to information shared in January meeting - Sara Sleboda, Town Treasurer, advised the transfer had already been made at the conclusion of the audit in 2025, so the transfer Sara Howley referenced in the January BOE meeting was reversed. Current 2% balance is \$691,326 pending completion of 2024-25 audit.

### 2. Fiscal Year 2024-2025

- a. Budget Balance Remaining - **\$96,405**
- b. Anticipated 2% account balance - **\$787,731**
- c. Audit pending corrections to town accounts.

### 3. Fiscal Year 2025-2026

- a. Plant Insurance claim update: As discussed during the January meeting, there is a pending claim that totals \$16,375.04 for replacement of a boiler expansion tank. We were incorrectly informed that the deductible is \$10,000. The deductible is \$2,500 and the claim is reopened.
- b. Heating oil is projected to go over budget by 46.29%.
  - i. Budget: \$51,461 (20,000 gallons, contracted)
  - ii. Kevin Kerrigan, Facilities Director, projecting we will need another 7,000 gallons before the end of the school year bringing total expenditure to \$75,283.09
  - iii. Extreme cold weather is the contributing factor

### 4. Fiscal Year 2026-2027

- a. Presenting draft budget to the Board of Education to be voted on in March meeting

STERLING SCHOOL DISTRICT	
Fiscal Year 2026-27	
DRAFT PROPOSED BUDGET	
As of 02.18.26	
<b>Fiscal Year 2027 Budget Summary</b>	
Total Budget	<b>\$8,672,351</b>
* Overall Dollar Amount Increase	<b>\$197,661</b>
* Overall Percent Increase	<b>2.28%</b>
Dollar Amount Increase for Salaries - Added Walton back from Mental Health Grant \$27,000,	
* Contractual Increases	\$242,938
* Insurance Increase - State Partnership Plan 11%	\$173,550
* Food Service Increase - Eastconn	\$9,000
* BOE Audit Services - Town paid in prior years	\$24,000
<b>Total Contractual Obligations</b>	<b>\$449,488</b>
Local Sterling Community School Budget Reductions	
* Covered Guidance Counselor Salary with 2% account	-\$79,017.00
* Covered 26-pay adjustment with 2% account	-\$50,385.00
* Removed security position - \$2,000 security stipend at sporting events	-\$29,779.00
* PD reduced by half - can use Title II if needed	-\$7,500.00
* Instructional Equipment reduced based on past expenditures	-\$2,000.00
* Maintenance reduced from 15K to 10K - offset with DRIP grant and 2% if needed	-\$5,000.00
<b>Total Reductions</b>	<b>-\$173,681</b>
Tuition Cost in FY27 Budget	
* Public Schools (regular and special education)- STEM, Magnet, High Schools	<b>\$1,662,242</b>
PHS Projected Enrollment - 50	
KHS Projected Enrollment - 33 (8 VOAG)	
NFA Projected Enrollment - 3	
QMC/ACT Projected Enrollment - 8	
STEM Projected Enrollment - 12	
Ellis Tech Projected Enrollment - 44 (transportation expense)	
Norwich Tech Projected Enrollment - 9 (transportation expense)	
Marianapolis Projected Enrollment - 2 (no cost to district)	
* Special Education Out of District Placement Tuitions	<b>\$878,569</b>
IDEA 611 Grant	-\$103,000
Excess Cost Grant	-\$333,689
<b>Total Outplacement Tuition</b>	<b>\$441,880</b>
* Total High School Students	<b>147</b>
* Total Outplaced Students	<b>12</b>
* Total Stem Students	<b>12</b>



# Executive Summary: FY 2026-27 Proposed Education Budget

**To:** Sterling Board of Education

**From:** Superintendent, Theodore Friend & Business Manager, Sara Howley

**Date:** February 18, 2026

**Subject:** Strategic Budget Proposal for Fiscal Year 2027

## Budget Overview

The proposed budget for FY 2026-27 is **\$8,672,351**, representing a modest overall increase of **2.28% (\$197,661)**. Out of 177 surveyed districts across the state, Sterling currently holds the 3rd lowest budget percentage increase.

**I. Essential Contractual & Fixed Cost Drivers** The primary drivers of this year's budget increases are non-discretionary obligations totaling **\$449,488**:

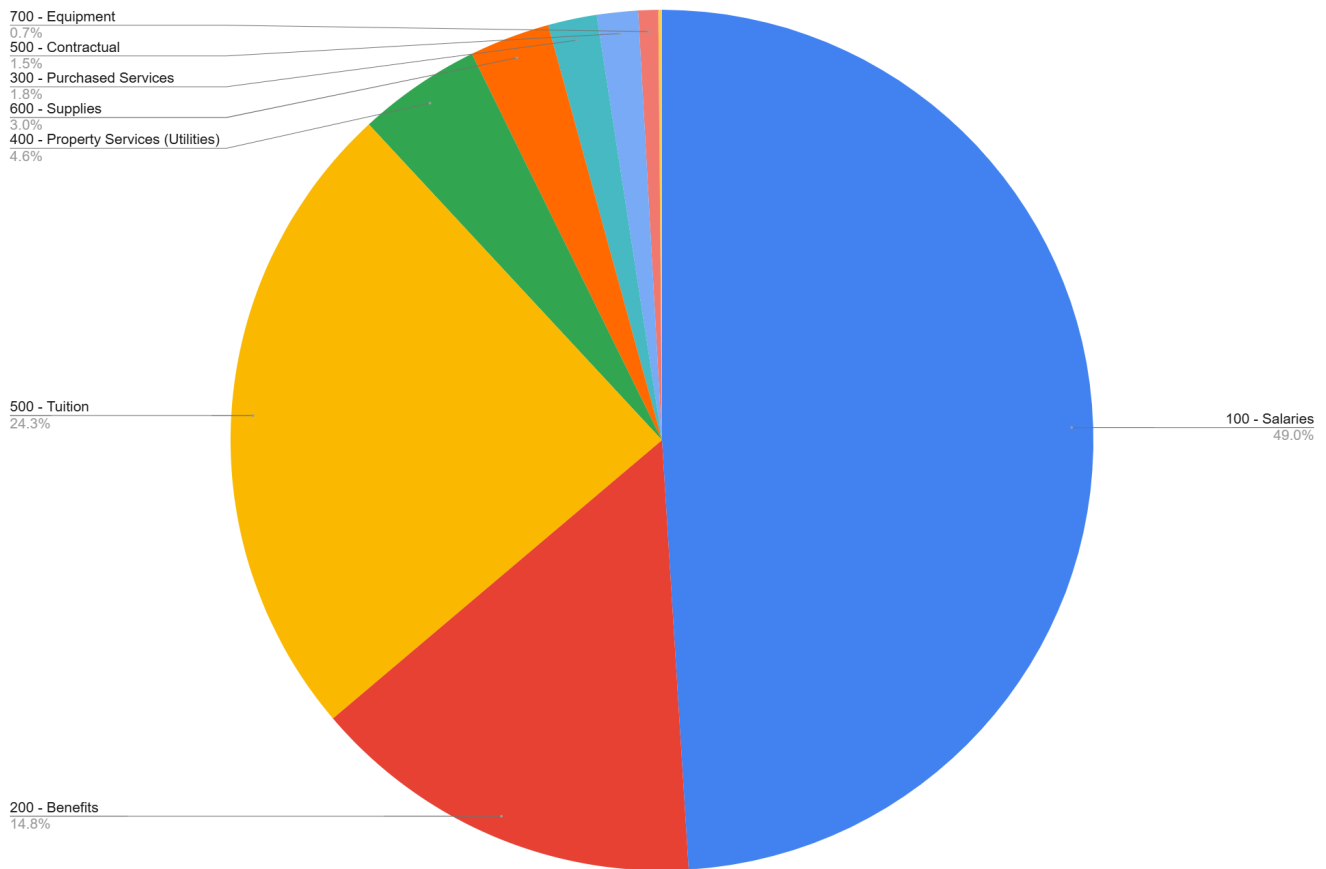
- **Salaries & Negotiations:** Administrative salaries are budgeted at a modest 3% increase, alongside contracted increases for non-certified staff. Our new 3-year certified union contract was designed to improve recruitment and retention; however, despite these efforts, our teachers remain among the **lowest paid in the state**.
- **Health Insurance:** Participation in the State Partnership Plan has resulted in an unavoidable **11% premium increase (\$173,550)**.
- **Operational Shifts:** The Town has shifted the cost of **Audit Services (\$24,000)** to the Board of Education. Additionally, **EASTCONN** has implemented a multi-year recovery plan to address food service shortfalls, requiring a **\$9,000 increase** this year (followed by \$12k in each FY28 & FY29).

**II. Proactive Mitigation & Strategic Reductions** To protect the local taxpayer while maintaining educational quality, we have proactively implemented **\$173,681 in targeted reductions** and alternative funding strategies:

- **Utilization of 2% Reserve Account:** We proactively allocated **\$129,402** from the 2% account to cover a Guidance Counselor (previously grant-funded) and a one-time **\$50,385 contractual adjustment** related to the 26-pay cycle.
- **Staffing & Security Realignment:** After failing to fill the security position this year, we have removed it from the budget. We remain confident in our existing high-standard security protocols and will utilize a stipend-based model for sporting events.
- **Grant Optimization:** Professional Development costs were reduced by 50% by leveraging **Title II grant** funds. Maintenance lines were also reduced, as we will now utilize the **DRIP Grant** for larger capital expenses.

**III. Tuition & Enrollment Trends** Current enrollment for Sterling Community School is 280 students. We also support 159 students across various partner districts (high school and stem) and 12 outplaced special education students.

- **In-District Resources:** Our ability to keep outplacement counts low is a direct result of being very well-staffed with internal resources at Sterling Community School. These resources allow us to support students in-house who might otherwise require costly out-of-district placements.
- **Student Transitions:** The budget also reflects several students aging out of the system and others successfully returning to regular education settings from specialized placements.



### Pie Chart Captions: FY 2026-27 Budget Breakdown

- **100 - Salaries (49.0%):**

Our largest investment is in the people who teach and support our students. This includes the new 3-year union contract aimed at improving retention, though our staff remains among the lowest paid in the state.

- **500 - Tuition (24.3%):**

This covers our commitment to Sterling’s high schoolers, stem students, and specialized outplacements.

- **200 - Benefits (14.8%):**

Primarily comprised of health insurance via the State Partnership Plan. This slice reflects the unavoidable 11% premium increase we faced this fiscal year.

- **400 - Property Services & Utilities (4.6%):**

Covers the essential costs of keeping our building operational, safe, and heated. We have mitigated costs here by utilizing the DRIP grant and 2% account for larger maintenance needs.

- **600 - Supplies (3.0%):**

The 'tools of the trade' for our classrooms—books, paper, and instructional materials required for day-to-day learning.

- **300 - Purchased Services (1.8%):**

Includes specialized external expertise for mandated student supports (like hearing and physical therapy), as well as essential professional services such as legal counsel, payroll processing, professional development, and policy updates. Notably, we have cut local professional development costs by 50% by strategically reallocating those expenses to federal Title II grants.

- **500 - Contractual (1.5%):**

Fixed vendor contracts, including the \$9,000 increase from EASTCONN to address food service shortfalls and the newly absorbed cost of the Board of Ed audit.

- **700 & 800 - Equipment, Dues & Fees (0.8% Combined):**

The smallest portion of our budget, representing strictly necessary instructional equipment and professional memberships. Instructional equipment was reduced this year based on a review of past actual expenditures.