



Regional School District No. 7

The Pride of the Northwest Corner

2025-26 Proposed Budget Overview

	<u>Budget</u>	<u>Assessment</u>
24/25 Approved Budget	\$24,270,092	\$21,904,933
<u>25/26 Proposed Budget</u>	<u>\$24,824,729</u>	<u>\$22,629,264</u>
Proposed \$ Increase	\$554,637	\$724,331
Proposed % Increase	2.29%	3.31%
<i>Prior Five Year Average Increase</i>	<i>2.44%</i>	<i>2.28 %</i>
<i>Seven Year Average Increase with 25/26</i>	<i>2.32%</i>	<i>2.32%</i>

Items of Note:

- Contractual Salaries and Benefits are the largest drivers of our budget increase. Salaries are up 2.42%. This includes reductions through careful hiring of low step teachers whenever possible, retirement savings from one retiring teacher, and the reduction of one non-certified office staff member. Ongoing early retirement incentive efforts may further reduce this budget.
- Total Benefits increase 9.23%. The single largest driver is medical benefits which are increasing by 12%.
- With Salaries and Benefits increasing \$628,724, *all other programming has a net reduction of (\$74,087)*. This is due to concerted and effective efforts to contain costs in negotiations, reduced school-level expenditures, and staffing adjustments.
- Special Education continues to have a large impact on our budget dynamics. Although the budget lines for high cost outplacements are down, due to a lack of off-setting revenues, special education program expenses have increased significantly.
- The State continues to significantly *underfund* its legislated obligations to education. This has a major negative impact on assessments to the local towns.
- Regional School District No. 7 offers a comprehensive, exemplary education that provides a wide range of opportunities and experiences to meet the needs and interests of all of our students. Many programs and courses have certification requirements that restrict teacher/course flexibility and make operational efficiency more challenging.

- We have exceptional teachers and staff who care deeply about our students, form close relationships, and take great pride in their work.
- Last year, we offered 14 Advanced Placement and 12 UConn college credit-bearing courses, taken by 170 students. Students scored very well on exams (over 84% scoring a 3 or higher on AP exams and almost universal UConn credits earned). Through such advanced course offerings, students earn college credit during high school, accelerate college program completion, and save significant tuition costs for themselves and their families.
- Northwestern is one of a small number of High Schools that has been recognized as a Connecticut High School of School of Distinction and a National Blue Ribbon School for Exemplary High Performance.

BUDGET OVERVIEW BY OBJECT

100: Salaries: 2.42%

- + Contractual Increases
- 1 teacher retirement, replacing with more novice (lower salary) teacher
- Reduce 1 Non-Certified staff
- School Based Mental Health Grant used to fund SEL/Academic Support in M.S. & H.S.

200: Benefits: 9.23%

- + Medical Health Insurance Renewal increase is 12%
- Worker's Comp. and Unemployment Renewals are -0-%
- Retirement Savings
- General adjustments

300: Professional and Technical Services: 12.33%

- + Shared Services Assessment up 4.5%
- + State Special Education Excess Cost Grant significantly underfunded
- + Consolidation of Instructional Technology from other areas of the budget into one account for better tracking and control
- + Created Special Programs account to compensate for decreased revenue
- Many accounts held to current funding levels
- Use of \$22,539 in Excess Cost Grant to offset Special Education Expenditures
- Use of \$25,000 in Excess Cost Grant to offset Special Education Professional and Technical Services

400: Property Services: 4.52%

- Most accounts held to 0% Increase
- + Energy, Fuel, and Utilities Increases
- + Snow Removal/Ice Management Increase

500: Other Purchased Services: (9.33%)

- Instructional Technology accounts moved to 300 Object
- Reduced high cost Special Education outplacements
- Most accounts held to 0% Increase
- Use of \$25,000 in Excess Cost Grant to offset Special Education Transportation

- Use of \$238,508 in Excess Cost Grant to offset Special Education Outplacement Tuitions

600: Supplies: (2.95%)

- + Natural Gas increase 20%
- + Athletic supplies/equipment for Volleyball
- Most departments held to 0% Increase (reallocations within Department)
- English Textbooks and Audiovisual Supplies Reduced

700: Property: (9.55%)

- + Timpani Drums (\$11,000)
- Reduced Capital Outlay \$50,000

800: Other Objects: 7.32%

- + Adjustments to Dues/Fees
- No new borrowing since 2012

900: Other Use of Funds: (8.00%) * Decreased offset

- Reduction of anticipated Gate Receipts

A Look At Norfolk's Assessment History:

Enrollment changes in each town cause the assessments to “swing” from year to year. This is a statutory requirement and is out of our control. To more accurately reflect the perspective of the year-to-year enrollment fluctuations it is helpful to look at the assessments over time. Below is a historical look at your town's assessments.

<u>Norfolk</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Assessments:	\$1,611,069	\$1,714,598	\$1,804,736	\$2,146,683	\$1,975,535
	-5.41%	6.43%	5.26%	18.95%	-7.97%

Assessment History Averages

Previous 3-year Average:	10.21%
Previous 5-year Average:	2.64%
Previous 7-year Average:	3.29%
Previous 10-Year Average:	1.95%