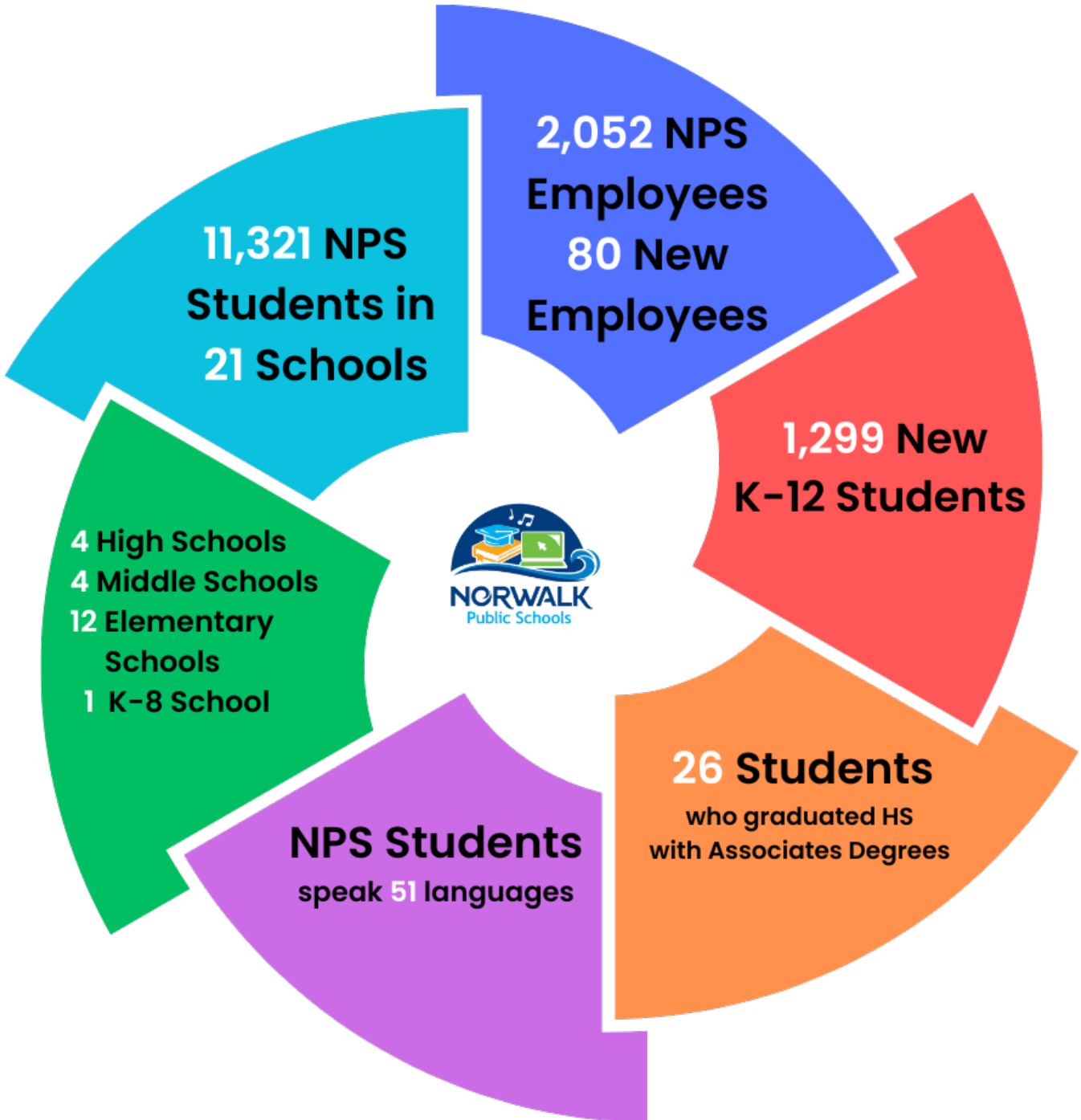




FY26-27 Superintendent's Recommended Budget

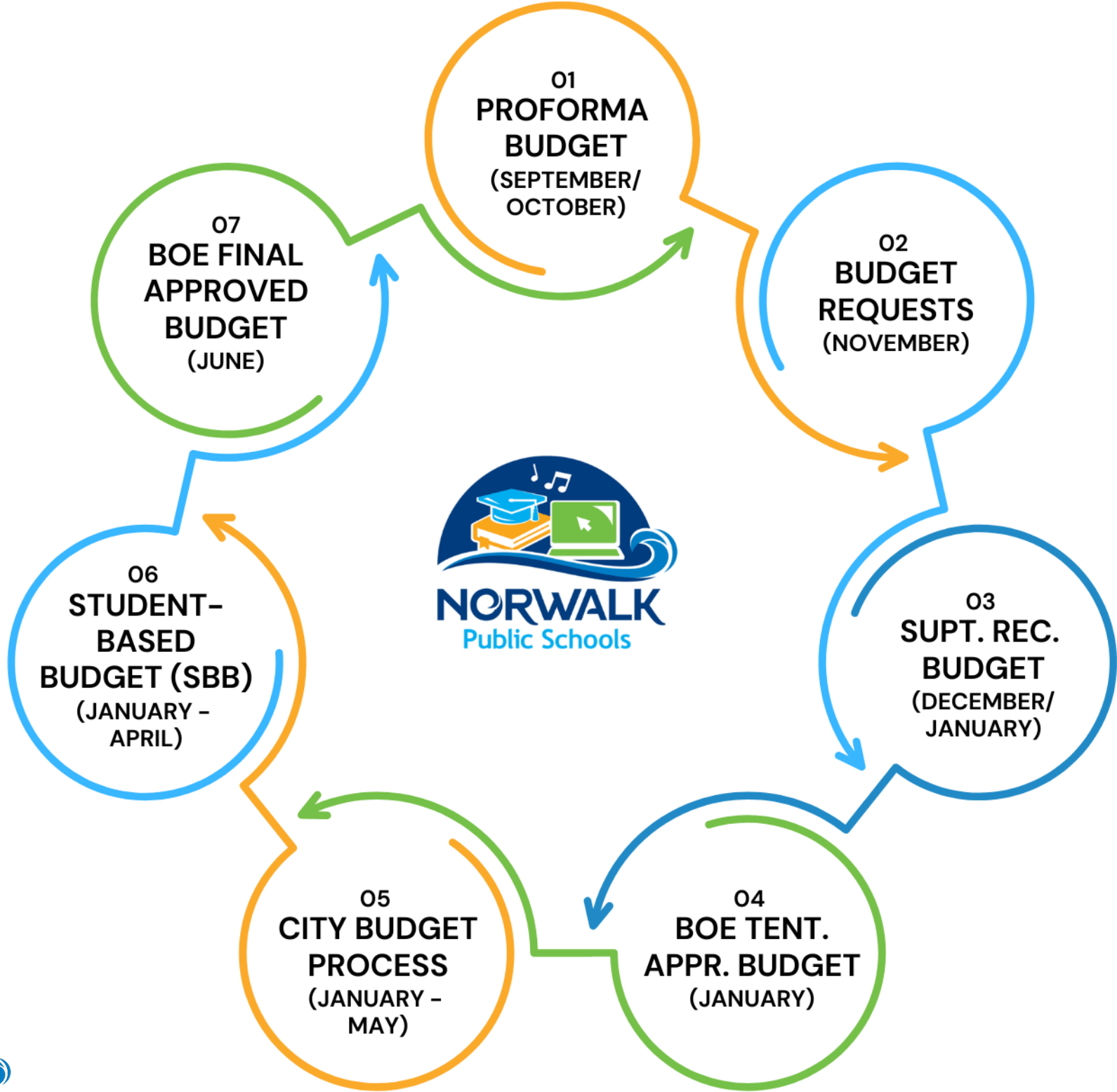
Lunda Asmani, CPFO
BOE Chief Financial Officer | Norwalk Public Schools
December 9, 2025

Norwalk Public Schools At-A-Glance



* As of October 1, 2025

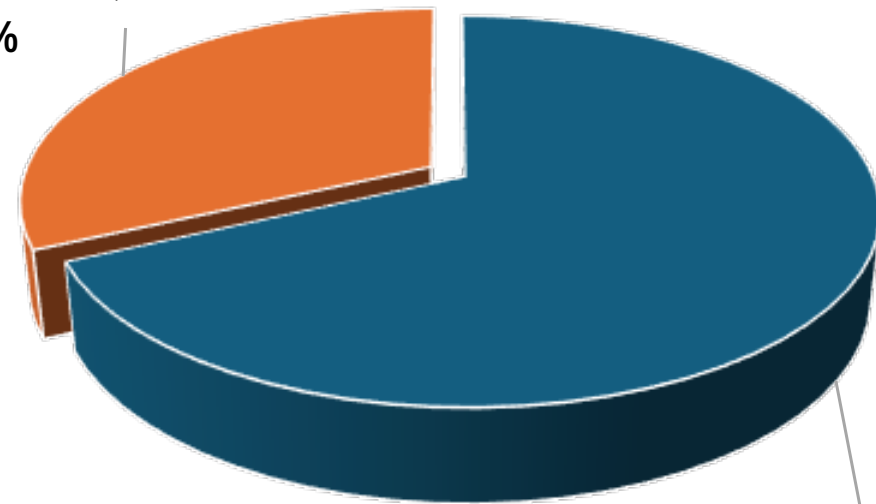
How The Budget Comes Together



Student Population

**NPS Student Population
11,321 (October 2025)**

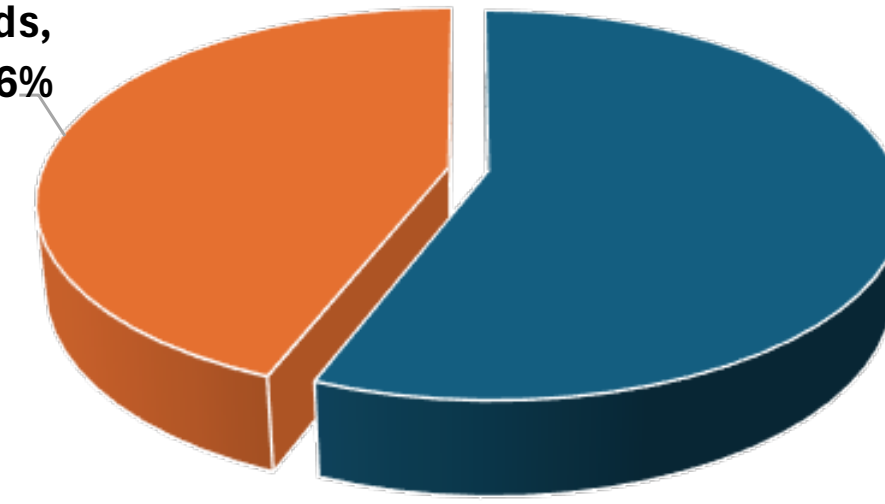
Non High Needs,
31.8%



High Needs,
68.2%

**Statewide Student Population
508,402 (October 2024)**

Non High
Needs,
44.06%



High Needs,
55.94%

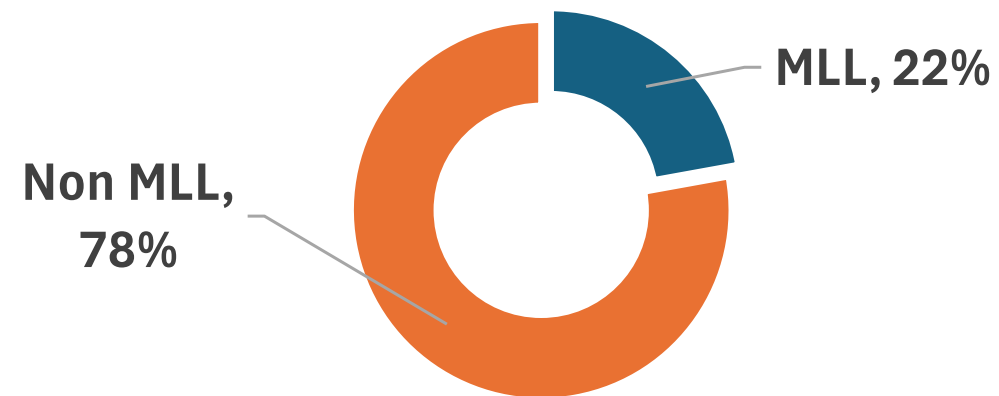
Even with flat enrollment, the rapid growth of high-needs students at NPS, outpacing the state, increases the demand for staffing, services, and funding.

Student Demographics (includes Pre-K)

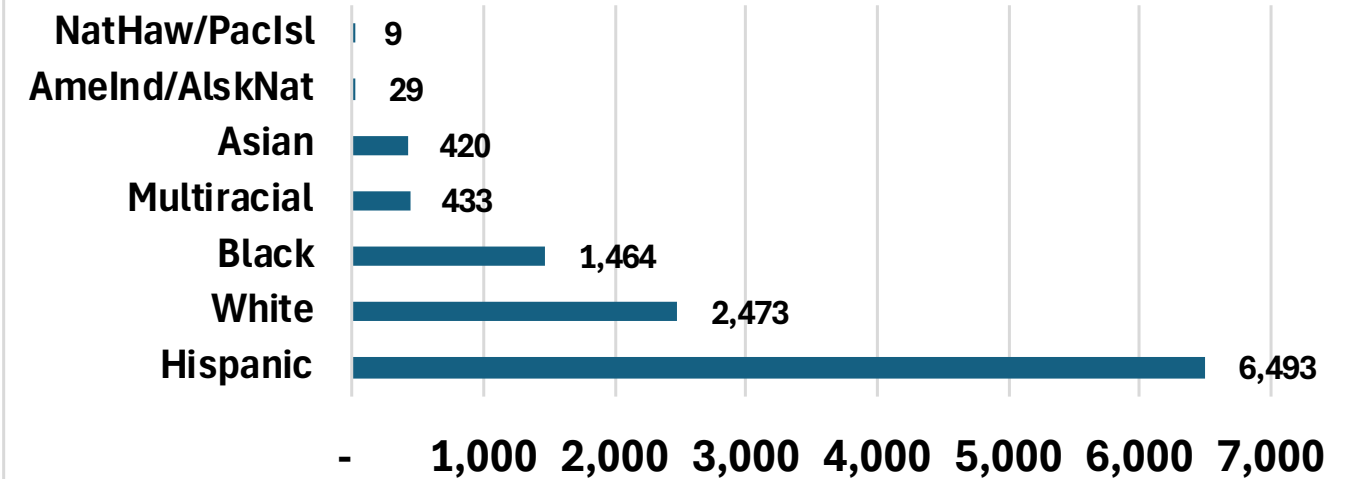
Free & Reduced Lunch



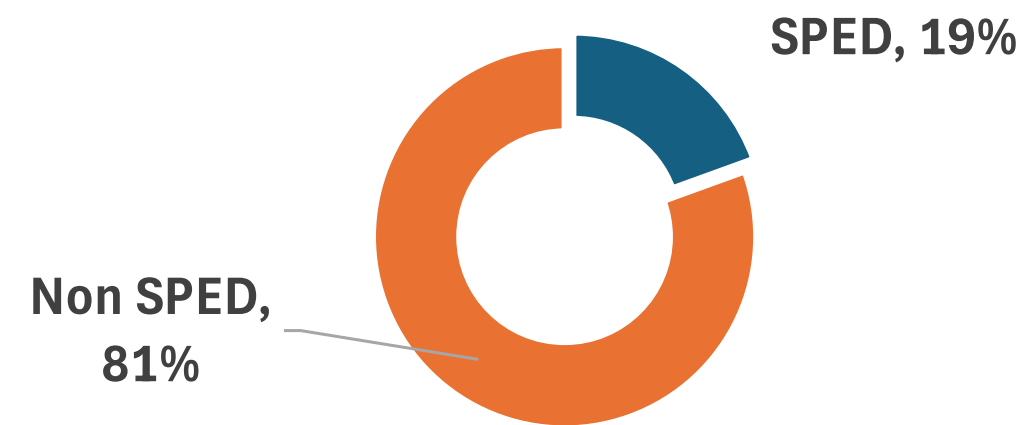
Multilingual Learners (MLL)



Enrollment By Race/Ethnicity



Specialized Education (SPED)





BUDGET ENGAGEMENTS TO DATE

FOCUSING ON THE FISCAL YEAR

2026-27 OPERATING AND CAPITAL BUDGETS

#	Date	Meeting
01	9/10/25	BOE Finance Committee Meeting
02	9/16/25	BOE Business Meeting
03	9/24/25	Special Joint Finance Committee Public Hearing
04	10/21/25	BOE Business Meeting
05	11/12/25	BOE Finance Committee Meeting
06	11/12/25	BOE Workshop
07	11/18/25	BOE Business Meeting
08	11/19/25	Town Hall on FY2026-27 Operating

For details of each meeting, visit **Board Docs** located within the **BOE Website**
BOE Website: bit.ly/NPSboeWebsite



UPCOMING BUDGET ENGAGEMENTS

FOCUSING ON THE FISCAL YEAR

**2026-27 OPERATING
AND CAPITAL BUDGETS**

#	Date	Meeting
11	12/9/25	BOE Workshop on Superintendent Recommended Operating & Capital Budget
12	12/16/25	BOE Approves Superintendent Recommended Operating & Capital Budget
13	1/8/26	BOE & Common Council Joint Finance Committee Meeting
14	1/13/26	Presentation of Superintendent Recommended Operating & Capital Budget to New BOE
15	2/11/26	FY26 Update to BOE Finance Committee
15	2/12/26	Common Council Finance Committee Holds Public Hearing on Operating Budget; Operating Cap Recommended to Council
16	2/24/26	Common Council Adopts Preliminary Expenditure Cap
17	3/26/26	Bet Public Hearing on Operating Budget

Grant Fund- By Object

GRANT FUND SUMMARY	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	FY25-FY26 VARIANCE	
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
Salaries	28,784,045	19,057,797	21,140,685	20,082,444	20,025,309	20,471,356	388,912	1.9%
Benefits	5,615,847	3,556,135	3,366,922	3,929,113	3,929,113	4,477,268	548,155	14.0%
Professional & Technical Services	4,576,787	5,607,781	7,166,344	5,933,255	6,144,539	5,564,347	(368,908)	-6.2%
Property Services	779,453	172,228	57,040	-	-	-	-	
Other Student Services	1,575,873	2,028,205	1,528,274	1,405,360	2,044,988	1,333,360	(72,000)	-5.1%
Supplies & Materials	1,325,325	1,172,382	975,994	1,010,421	1,374,423	984,046	(26,375)	-2.6%
Equipment	770,538	1,192,470	1,186,099	1,791,513	1,882,871	1,692,700	(98,813)	-5.5%
Other Objects	34,000	91,705	32,839	10,450	12,450	450	(10,000)	-95.7%
TOTAL GRANT FUND	43,461,869	32,878,702	35,454,199	34,162,556	35,413,693	34,523,527	360,971	1.1%
School Readiness Grant- Pass Through	4,643,451	4,669,894	6,160,927	-	-	-	-	
Total	48,105,320	37,548,596	41,615,126	34,162,556	35,413,693	34,523,527	360,971	1.1%

Grant Fund- By Major Grants

GRANT FUND SUMMARY	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	FY24-FY25 VARIANCE	
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
Medicaid	533,152	524,303	916,266	410,465	410,465	383,098	(27,367)	-6.7%
Other Government & Private Grants	2,985,076	2,998,337	2,742,684	1,918,368	2,309,506	2,049,146	130,778	6.8%
Priority Schools - State	3,807,952	3,707,144	3,731,665	3,967,382	3,984,765	4,155,109	187,727	4.7%
Dalio Foundation - Private	261,876	298,121	255,133	52,074	52,074	168,497	116,423	223.6%
Alliance - State	3,797,251	4,142,347	5,342,419	6,352,162	6,352,162	6,352,162	-	0.0%
IDEA 611/619 - Federal	2,649,170	2,761,817	3,013,196	2,757,566	2,705,432	3,012,320	254,754	9.2%
Inter-district Magnet - State + Private Pay	1,503,410	1,664,725	2,013,259	1,992,071	1,992,071	1,988,875	(3,196)	-0.2%
After The Bell - Parent Pay	-	-	-	-	-	-	-	-
ESSER II - Federal	6,058,849	411,937	-	-	-	-	-	-
Excess Cost Grant - State	3,967,229	3,869,150	4,964,696	4,576,397	4,576,397	4,756,403	180,006	3.9%
ESSER III - Federal	11,972,061	2,264,422	76,971	-	-	-	-	-
Title III - Federal	304,902	322,007	485,731	361,507	361,507	327,747	(33,760)	-9.3%
International Baccalaureate - Private	-	-	-	-	-	-	-	-
Title I - Federal	3,598,111	5,442,564	4,015,312	4,046,677	4,241,033	4,128,077	81,400	2.0%
Coronavirus Relief - CRF - Federal	3,131	-	-	-	-	-	-	-
Education Cost Sharing 2% - State	201,903	201,903	207,295	201,903	201,903	205,901	3,998	2.0%
ESSER I - Federal	-	-	-	-	-	-	-	-
Title IV - Federal	340,934	295,709	297,177	294,090	294,090	274,355	(19,735)	-6.7%
Title II - Federal	415,063	608,093	419,654	405,894	405,894	411,762	5,868	1.4%
USAC E-Rate - Federal	360,768	396,330	347,290	324,938	324,938	324,938	-	0.0%
Digital Promise	-	1,025	211,938	237,958	237,958	199,722	(38,236)	-16.1%
Magnet Schools Assistance Program	-	218,204	3,000,356	4,310,865	4,476,067	4,169,393	(141,472)	-3.3%
Marine Science Grant	-	169,148	403,735	439,925	727,117	-	(439,925)	-100.0%
Smart Start	-	-	-	-	-	313,698	313,698	-
ARPA-ESSERIII PSSD & FAITH	-	-	-	-	-	-	-	-
ARPA Grants	-	1,838,557	1,985,027	569,999	319,999	295,338	(274,661)	-48.2%
School Readiness - State	701,029	742,858	1,024,396	942,315	1,440,315	1,006,986	64,671	6.9%
TOTAL GRANTS	43,461,869	32,878,702	35,454,199	34,162,556	35,413,693	34,523,527	360,971	1.1%
School Readiness - Pass Through	4,643,451	4,669,894	6,160,927	-	-	-	-	-

Food Services Fund

FOOD SERVICES FUND	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	FY26-FY27 VARIANCE	
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
State Revenue	5,803,354	5,304,471	5,846,486	6,107,458	5,700,845	5,872,039	(235,419)	-3.9%
Student Lunches	79,693	109,930	129,240	769,091	157,094	129,850	(639,241)	-83.1%
City Funding	-	-	-	-	200,000	-	-	
Federal Revenue	18,830	18,275	-	-	-	-	-	
Other Income	-	251,679	18,215	-	200,000	-	-	
Operating Budget Contribution	-	200,000	-	672,601	672,601	2,389,758	1,717,157	255.3%
Total Food Services Revenue	5,901,878	5,884,355	5,993,942	7,549,151	6,930,540	8,391,647	842,497	11.2%

FOOD SERVICES FUND	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	FY26-FY27 VARIANCE	
	ACTUAL	ACTUAL	ACTUAL	APPROVED	REVISED	SUPT. RECO.	AMOUNT	%
Professional & Technical Services	1,999,026	2,097,526	2,397,999	2,667,618	2,680,279	3,062,563	394,945	14.8%
Supplies & Materials	2,854,276	2,576,423	2,671,513	2,579,541	2,887,675	2,926,930	347,389	13.5%
Equipment	11,430	6,199	22,488	53,323	13,318	20,457	(32,866)	-61.6%
Other Objects	-	-	227	300	300	350	50	16.7%
Property Services	225,091	200,489	153,579	230,146	237,296	240,146	10,000	4.3%
Other Services	98,764	91,563	85,464	100,618	92,382	92,782	(7,836)	-7.8%
Salaries	1,567,732	1,371,834	1,243,077	1,301,571	1,301,571	1,322,095	20,524	1.6%
Benefits	552,741	280,703	598,962	616,034	672,622	726,325	110,291	17.9%
Sub Total	7,309,060	6,624,736	7,173,307	7,549,151	7,885,443	8,391,647	842,497	11.2%

Recap: FY26 Budget Reconciliation

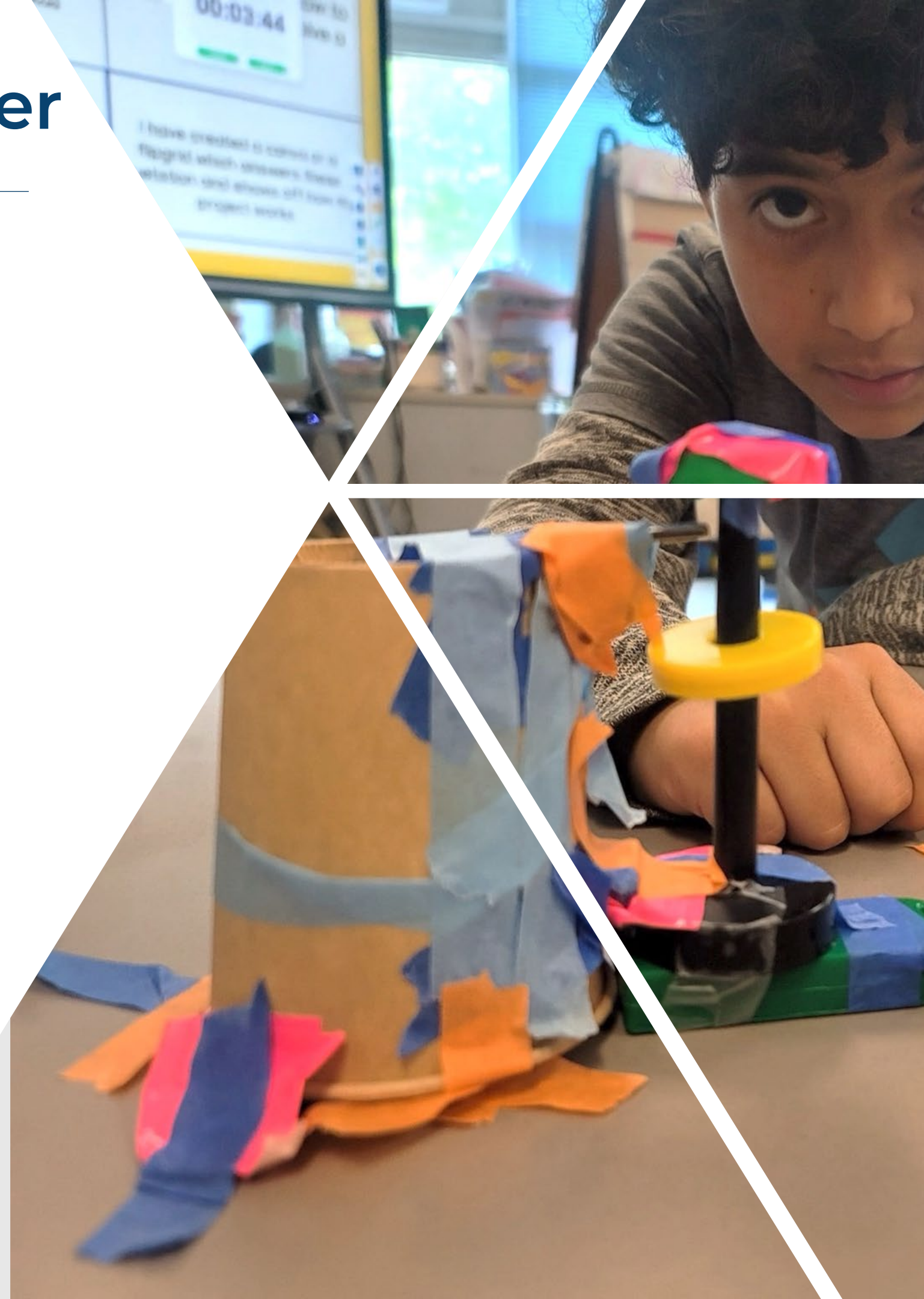
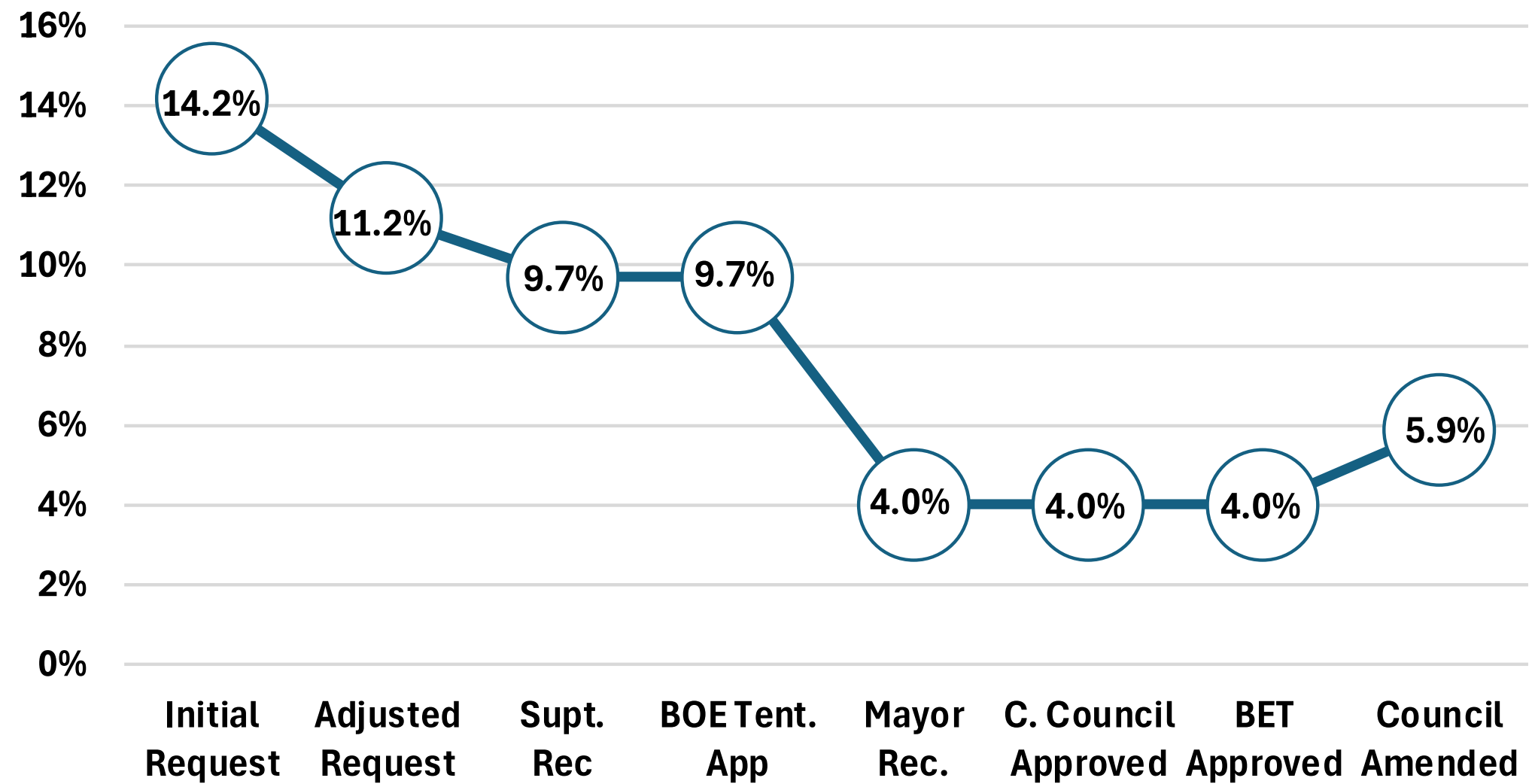
FY26 Budget Reconciliation

Description	AMOUNT	
FY25 Budget	233,360,344	
FY26 BOE Tentative Approved Budget	\$255,955,975	9.7%
Net Budget Adjustments and Revenue Offsets	2,350,582	
FY26 BOE Adjusted Budget Request	\$258,306,557	10.7%
FY26 BET Budget Cap	\$242,694,758	4.0%
Initial Reductions Needed to Meet Initial FY26 Cap	15,611,800	
Additional City Funding for BOE Budget	4,500,000	
Final Reductions Needed to Meet Amended FY26 Cap	11,111,800	
Total BOE Amended Budget	\$247,194,758	5.9%

In June 2025, an additional \$6.5 million was allocated to Norwalk Public Schools through a combination of funds from the City of Norwalk Reserve and grants from the State of Connecticut to reconcile the FY25–26 BOE Operating Budget. \$2.0 million was appropriated towards the BOE health insurance account and \$4.5 million towards the FY26 BOE Operating Budget.

How The FY25-26 Budget Came Together

FY26 BOE Operating Budget Development



FY25-26 General Fund

GENERAL FUND SUMMARY

City General Fund Contribution
Total General Fund Revenue

2024-25	2024-25	2025-26	2025-26	2025-26	FY25-FY26 VARIANCE	
REVISED	ACTUAL	APPROVED	\$4.5 MILLION APPROPRIATION	AMENDED	AMOUNT	%
233,528,844	233,401,968	242,694,758	4,500,000	247,194,758	13,665,914	5.9%
233,528,844	233,401,968	242,694,758	4,500,000	247,194,758	13,665,914	5.9%

Salaries
 Benefits
 Professional & Technical Services
 Property Services
 Other Student Services
 Supplies & Materials
 Equipment
 Other Objects
 Transfers
Total General Fund Expenditures

146,940,869	146,902,413	144,837,492	3,589,622	148,427,113	1,486,245	1.0%
31,717,408	31,665,544	37,925,044	890,378	38,815,422	7,098,014	22.4%
9,440,013	9,438,278	8,724,807	20,000	8,744,807	(695,207)	-7.4%
9,851,120	9,843,551	11,234,552	-	11,234,552	1,383,432	14.0%
26,025,347	26,020,306	27,175,378	-	27,175,378	1,150,032	4.4%
7,941,631	7,924,001	10,175,386	-	10,175,386	2,233,755	28.1%
1,488,387	1,484,541	1,764,458	-	1,764,458	276,071	18.5%
124,069	123,334	185,040	-	185,040	60,971	49.1%
-	-	672,601	-	672,601	672,601	
233,528,844	233,401,968	242,694,758	4,500,000	247,194,758	13,665,914	5.9%



The FY25-26 budget reflects a \$13.7 million (5.9%) year-over-year increase, 63% of which is driven by salaries and benefits.

FY26-27 General Fund

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 APPROVED	2025-26 AMENDED	2026-27 SUPT. RECO.	FY26-FY27 CHANGE	
							AMOUNT	%
Salaries	128,799,077	140,581,320	146,902,487	144,837,492	148,427,113	155,610,577	7,183,464	4.8%
Benefits	38,936,340	34,927,104	31,682,752	37,925,044	38,815,422	42,948,234	4,132,812	10.6%
Professional & Technical Services	9,012,912	7,921,625	9,438,513	8,724,807	8,744,807	9,899,815	1,155,008	13.2%
Property Services	8,453,945	9,407,164	9,843,551	11,234,552	11,234,552	11,318,309	83,757	0.7%
Other Student Services	21,980,943	23,932,852	26,020,306	27,175,378	27,175,378	29,290,998	2,115,619	7.8%
Supplies & Materials	7,948,114	7,551,854	7,924,001	10,175,386	10,175,386	9,526,898	(648,488)	-6.4%
Equipment	2,497,842	1,912,990	1,484,541	1,764,458	1,764,458	1,614,243	(150,215)	-8.5%
Other Objects	193,676	135,675	123,334	185,040	185,040	199,960	14,920	8.1%
Transfers	-	200,000	-	672,601	672,601	2,739,758	2,067,157	307.3%
Total General Fund Expenditures	217,822,848	226,570,584	233,419,484	242,694,758	247,194,758	263,148,792	15,954,034	6.5%



The FY26-27 budget reflects a \$15.9 million (6.5%) year-over-year increase, 71% of which is driven by salaries and benefits.

FY26-27: What's Shaping the Budget

Special Education

An increase in student identification and provider rates is raising overall service needs.

Insurance Costs

The district is now responsible for liability, auto, and property insurance previously paid by the city.

School Meals

Ongoing funding ensures all students continue to have access to free school meals.

Service Contracts

Higher costs across key district vendors and services.

Staff Pay and Benefits

Budget accounts for negotiated salary increases and rising health insurance costs.

South Norwalk School Staffing

Supports additional staff and resources as the school adds a 4th grade this year.

Pre-K Expansion

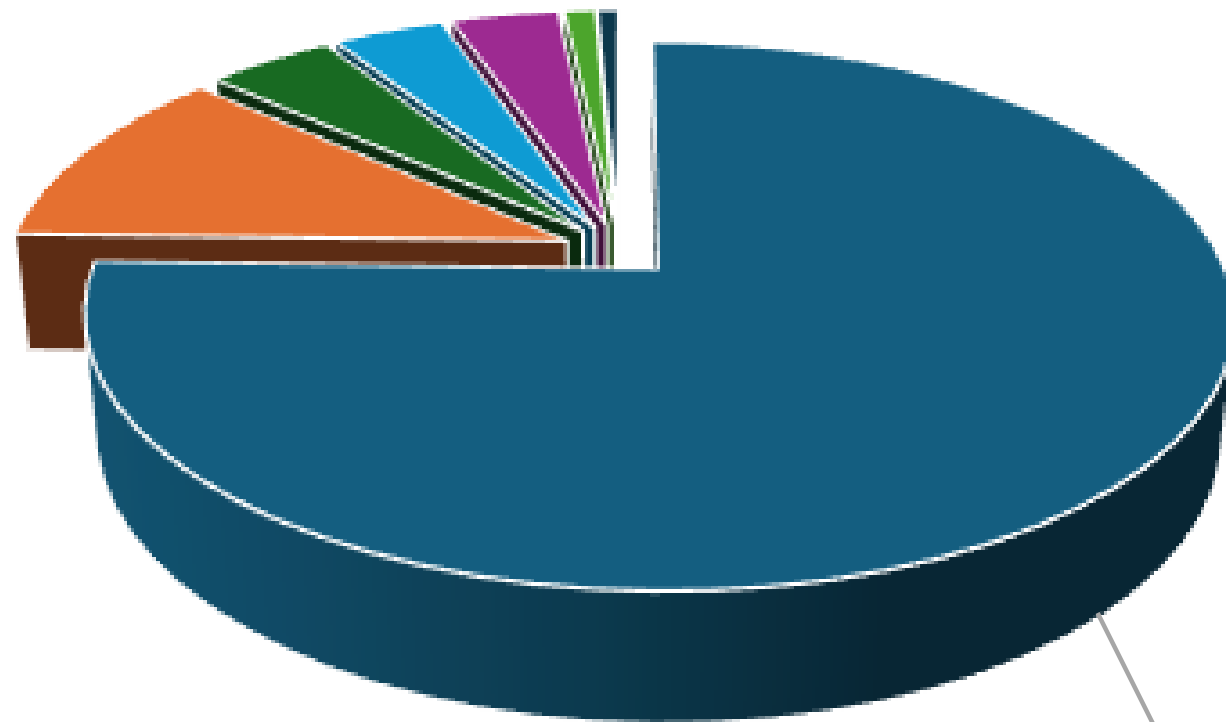
Expanding two full-day Pre-K programs at Wolfpit and South Norwalk School through the SMART START Grant to meet growing student needs.

Retirement Contributions

Reflects new employer contribution rates for employee 401(a) plans.

FY26-27 General Fund: How Funds Are Spent

BOE General Fund \$263.15 Million



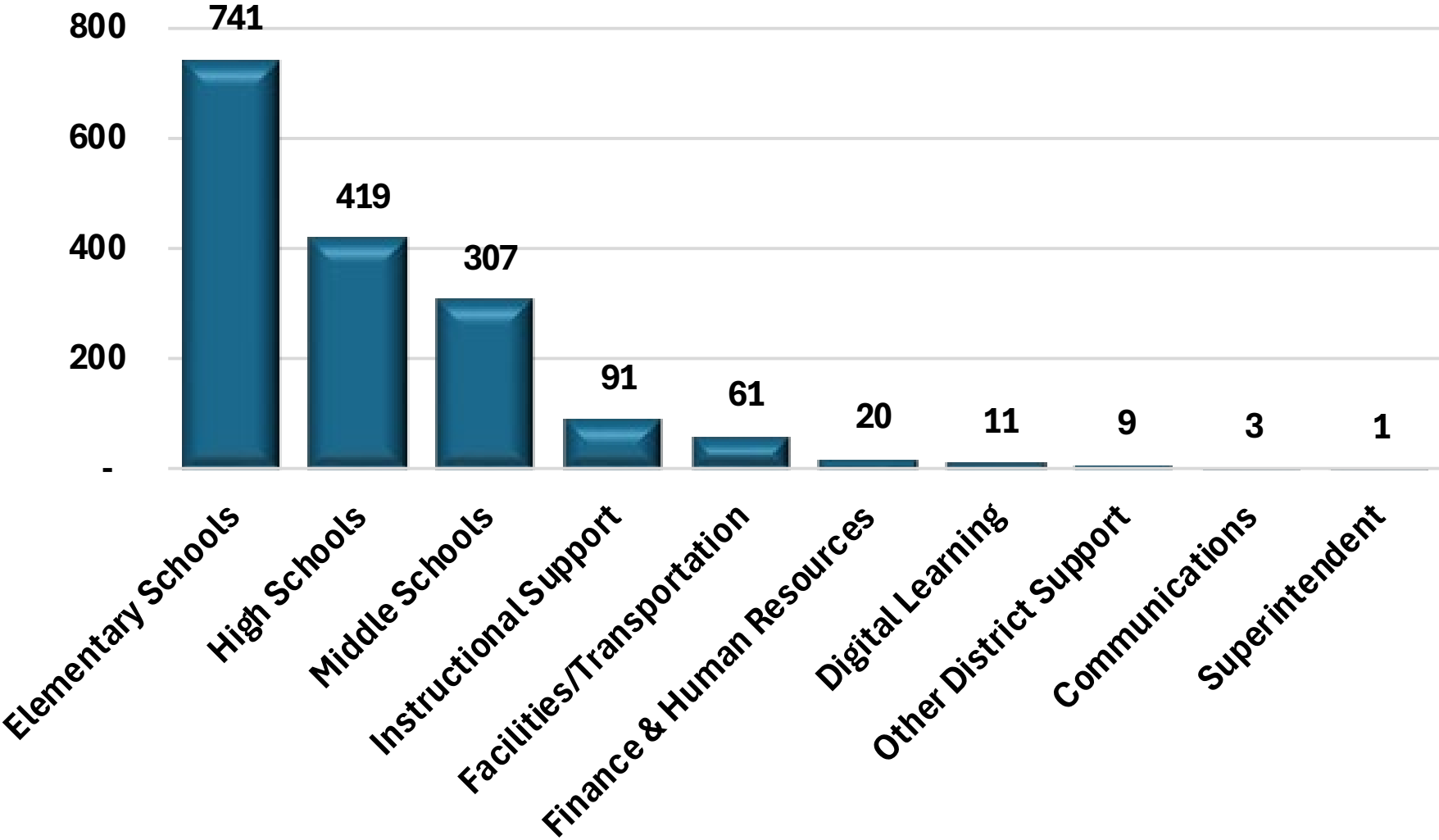
**Salaries & Benefits,
\$198.56 , 75%**

BOE General Fund

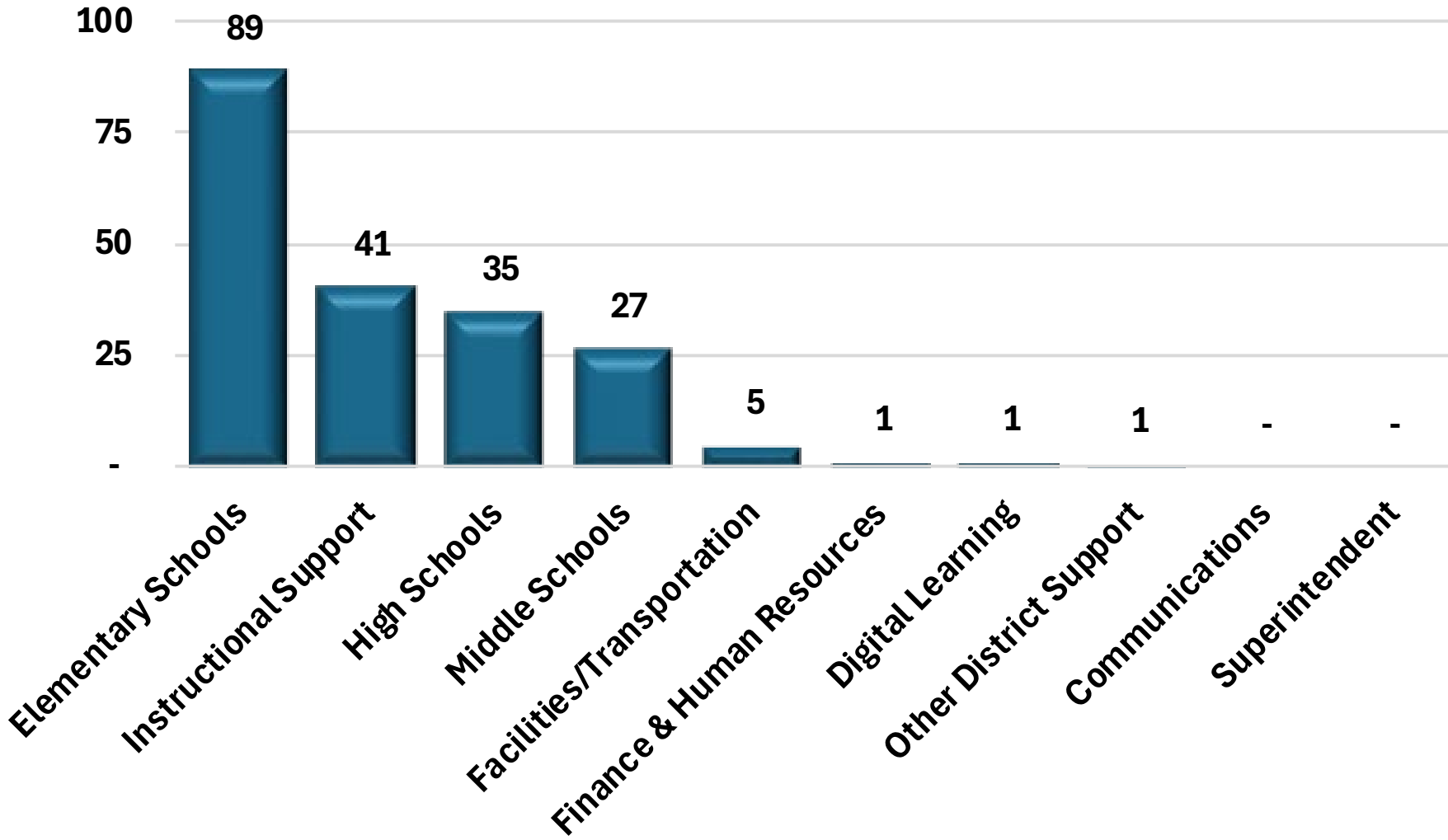
Salaries & Benefits	198.56	75.5%
Other Student Services	29.29	11.1%
Property Services	11.32	4.3%
Professional & Technical Services	9.90	3.8%
Supplies & Materials	9.53	3.6%
Transfers to Other Funds	2.74	1.0%
Equipment & Other Materials	1.81	0.7%
Total General Fund Expenditures	<u>\$263.15</u>	<u>100.0%</u>

Staffing Distribution

Staffing Distribution Local Fund FTEs (1,665)



Staffing Distribution Grant Funds FTEs (199)



Summary of Staffing Changes

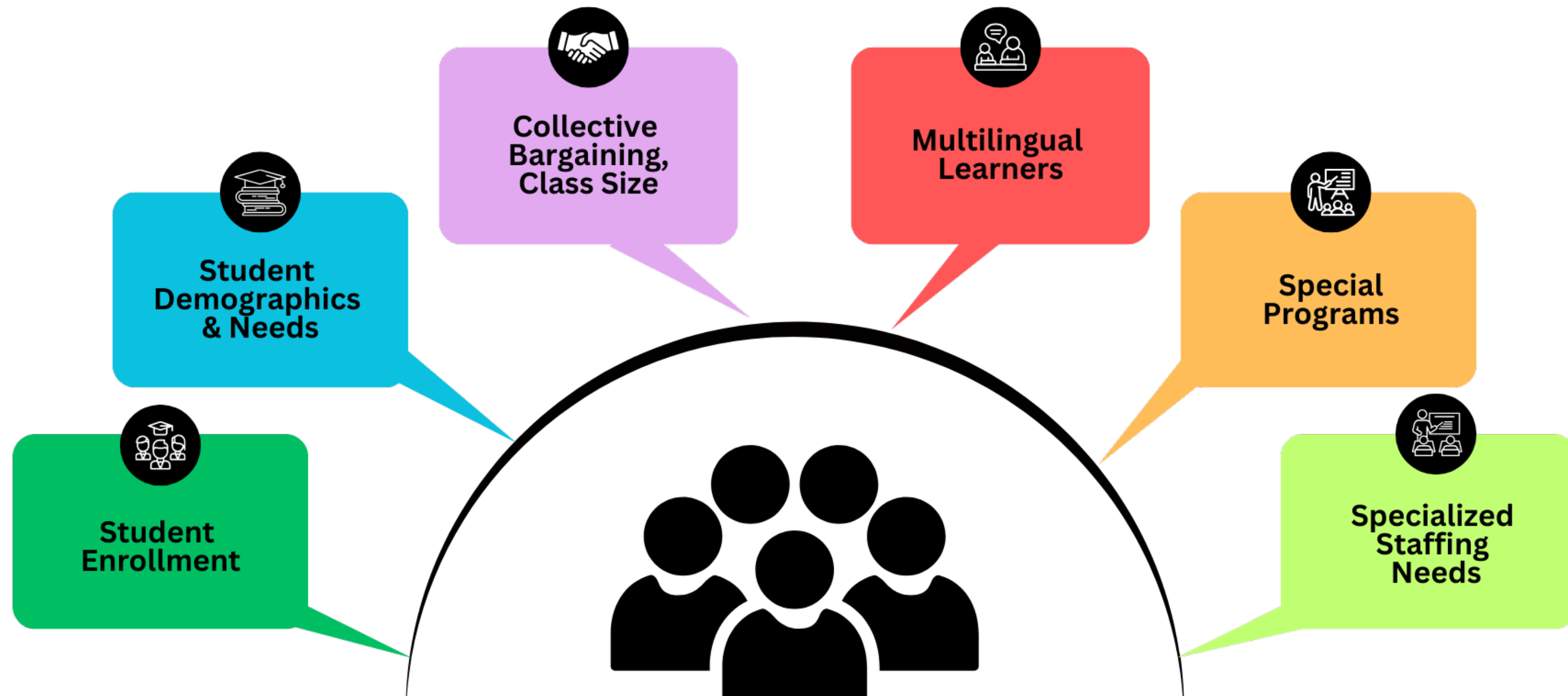
Object Code	Position Titles	FY25-26			FY26-27			Total Variance FY26-27 vs. FY25-26
		Local	Grant	Total	Local	Grant	Total	
122	Paraeducators	310.27	52.28	362.55	319.37	53.54	372.91	10.36
117	Teachers	970.28	81.12	1,051.40	967.88	81.52	1,049.40	-2.00
126	Non-Affiliated Staff	53.70	23.30	77.00	53.15	21.85	75.00	-2.00
114 115	Education Administrators & Assistant Education Administrators **	17.50	6.50	24.00	16.50	7.50	24.00	0.00
119	Other Certified Staff ***	119.00	9.60	128.60	118.90	10.20	129.10	0.50
113	Administrators *	38.84	10.16	49.00	38.84	10.16	49.00	0.00
127	Security Guards (Internal) & AV Technicians	15.51		15.51	15.54		15.54	0.03
111	Superintendent	1.00		1.00	1.00		1.00	0.00
145	Physical & Occupational Therapists	14.00		14.00	14.00		14.00	0.00
121 123	Secretaries & Clerks	50.57	4.22	54.79	50.57	4.22	54.79	0.00
112	Cabinet	4.00	2.00	6.00	4.00	2.00	6.00	0.00
143	Nurses	23.00		23.00	22.00	1.00	23.00	0.00
124 125	Custodians (Internal) & Maintenance	45.00		45.00	44.00	-	44.00	-1.00
Subtotal (excluding MSAP)		1,662.67	189.18	1,851.85	1,665.74	191.99	1,857.74	5.89
114 115	Education Administrators & Assistant Education Administrators MSAP (3 Supervisors)		4.00	4.00		3.00	3.00	-1.00
117	Teacher MSAP (Career Facilitator)		1.00	1.00		1.00	1.00	0.00
122	3 MSAP Recruiters (Union changed from original budget)		3.00	3.00		2.00	2.00	-1.00
126	Non-Affiliated Staff MSAP (3 Recruiters, 1 Program Director, 1 Secretary)		2.00	2.00		2.00	2.00	0.00
Subtotal MSAP		-	10.00	10.00	-	8.00	8.00	(2.00)
Grand Total		1,662.67	199.18	1,861.85	1,665.74	199.99	1,865.74	3.89

*Includes Principals, Assistant Principals, (Curriculum) Directors

**Includes Education Administrators, Assistant Education Administrators, Out of District Coordinators and Related Services Supervisor

***Includes School Counselors, Psychologists, Social Workers

Staffing Parameters



Staffing decisions reflect student needs, program priorities, and contractual obligations


A Closer Look at a School Budget (Fox Run)

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 APPROVED	2026 BUDGET	YoY
Salaries	2,984,239	3,225,805	3,832,170	4,525,281	4,100,910	-9.4%
Benefits	20,810	860,437	964,455	1,153,159	1,068,847	-7.3%
Other Non Salaries & Benefits	255,734	140,342	223,387	186,184	186,234	0.0%
Student Based Budget (Local Budget)	3,260,783	4,226,584	5,020,013	5,864,624	5,355,991	-8.7%
Special Education & Instruction	1,151,450	1,502,484	1,268,451	1,296,706	2,273,993	75.4%
Operations	1,000	-	-	-	1,000	
Facilities	159,312	93,556	229,606	357,699	202,253	-43.5%
Central Support Budget (Local Budget)	1,311,762	1,596,040	1,498,057	1,654,405	2,477,246	49.7%
Total Grants Supports (Grant Budgets)	1,376,429	1,632,372	1,098,466	913,844	728,710	-20.3%
Grand Total School Budget	5,948,975	7,454,996	7,616,535	8,432,873	8,561,947	1.5%

	K	1	2	3	4	5	K-5
Final 2024-25 Projected Enrollment	60	65	63	59	58	64	369
Class Size Guidelines	22	22	22	24	24	24	
Final 24-25 Sections	3	4	4	3	3	3	20
Final Proposed Class Size 24-25	20	16	16	20	19	21	

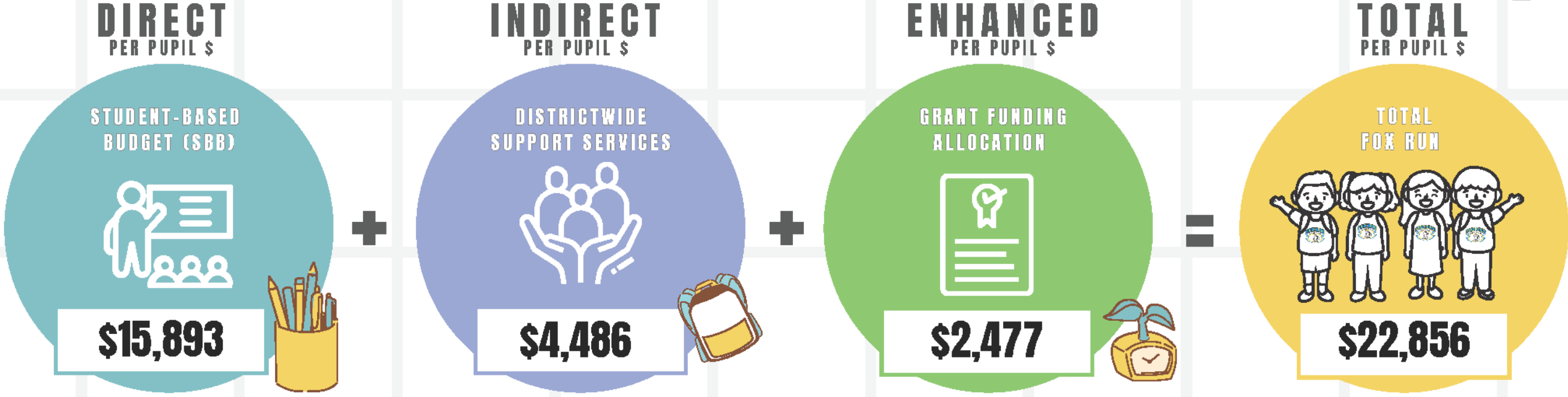
Job Class Code	Job Class Code Description	Local	Grant	Total
Q13A	Principal	1.00		1.00
Q13C	Assistant Principal	0.32	0.68	1.00
Q161	Teach Reg	26.00	-	26.00
Q163	Sped Teach	8.00	1.00	9.00
Q11A	Sped Gr 1	0.73	-	0.73
Q11B	Sped Gr 1B	4.00	-	4.00
Q11C	Sped Gr 2	7.00	1.00	8.00
Q138	Monitor	4.00	-	4.00
Q12C	Para Educator	2.20	-	2.20
Q124	Custodian	2.00	-	2.00
Q162	MLL Teacher	2.00	-	2.00
Q168	Reading/Writing	1.00	1.00	2.00
Q194	Speech Therapist	2.00	-	2.00
Q27H	Parent Coordinator	-	1.27	1.27
Q121	Secretary	1.00	-	1.00
Q143	Nurses	1.00	-	1.00
Q172	Math Improvement	1.00	-	1.00
Q173	Math Coach	0.60	0.40	1.00
Q175	Literacy Coach	1.00	-	1.00
Q191	School Counselor	1.00	-	1.00
Q192	Social Worker	1.00	-	1.00
Q199	Library Media Specialist	1.00	-	1.00
Q269	Digital Instructor	-	1.00	1.00
Q12E	Off Aides	0.73	0.21	0.94
Q12M	Outreach	-	0.85	0.85
Q12W	Bilingual	0.73	-	0.73
Q193	Psychologist	0.60	-	0.60
Q167	Gifted & Talented	0.50	-	0.50
Q174	Literacy Specialist	-	-	-
	Total	70.42	7.41	77.83

STUDENT-BASED BUDGETING (SBB) FY24-25 FOX RUN ELEMENTARY SCHOOL

PROJECTED ENROLLMENT
369 

BASE SBB \$
\$4,511,950 + **PROGRAM-SPECIFIC ALLOCATION**
\$213,308 = **TOTAL SBB**
\$4,725,258 + **ACTUAL SALARIES ADJUSTMENT IN SBB**
\$1,139,366 = **TOTAL SBB FUNDING PER PUPIL**
\$5,864,624

\$15,893
PER PUPIL



TOTAL SBB
\$5,864,624

DISTRICTWIDE SERVICES
\$1,296,706 SPECIAL EDUCATION
\$ 357,699 FACILITIES
\$ 1,000 OPERATIONS
\$1,655,405

SCHOOL GRANTS ALLOCATION
\$913,844

TOTAL SCHOOL EXPENDITURE
\$8,433,873

At each school, the number of students helps determine the number of teachers needed. Teachers' salaries are calculated based on average pay for their roles, and these costs are covered by local funds to make sure each classroom is staffed fairly. Benefits are calculated based on the actual coverage teachers have. Non-wage costs such as supplies are also funded here.

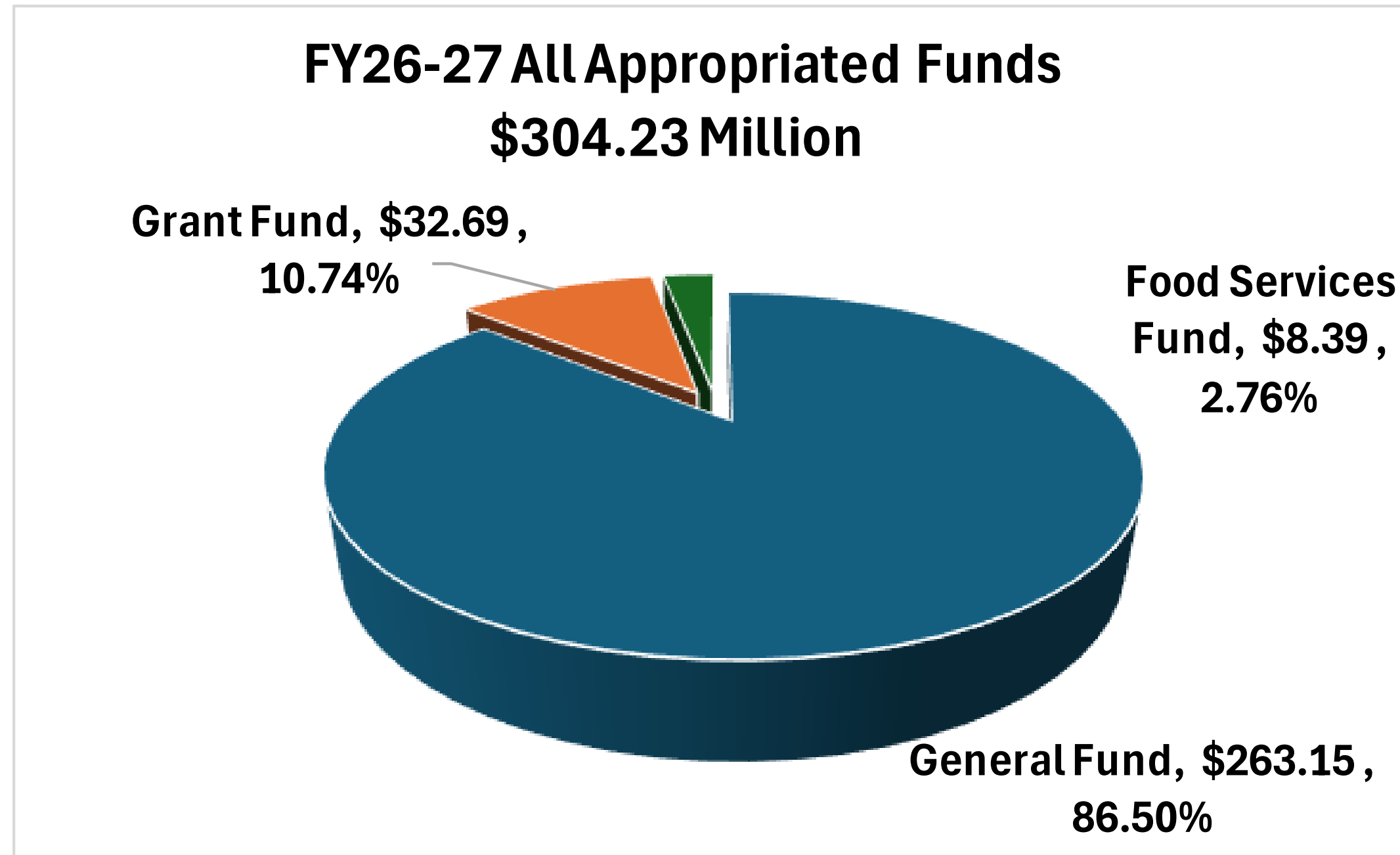
Additionally, some districtwide services, such as special education and facilities maintenance & utilities, are funded through the districtwide budget and are directly attributed to specific schools. In addition, there are other costs like curriculum and technology, which are budgeted centrally but aren't directly assigned to individual schools, even though the schools do receive benefit from them.

School-specific grants such as Title 1, FRC, AM Academy, IDEA-Sped are accounted within this section. This includes staff and other general expenditures. Must be aligned with grant/program-specific guidelines.

Culmination of the average cost of a student within this particular school.



FY26-27 All Operating Funds





NORWALK
Public Schools