

CABE Webinar Series

The School Budget Adoption Process

Presented on February 25, 2026

Presented By:

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District Overview

Cheshire Public Schools

Our Schools

- ▶ 1 Early Childhood Center
- ▶ 4 Elementary Schools
- ▶ 1 Middle School
- ▶ 1 High School and 1 Alternative High School
- ▶ 4,300 Students (enrollment is increasing)
- ▶ 25% of Students Identify as Students of Color
 - ▶ 9% Asian
 - ▶ 4% Black
 - ▶ 9% Hispanic/Latino
 - ▶ 3% Multiple Ethnicities
- ▶ 17% Free/Reduced Price Meals
- ▶ 14 % Special education students
- ▶ 3% Multilingual Learners

Key Financial Information

- ▶ 25-26 Budget - \$93.1M (4.00% increase)
- ▶ Educational Cost Sharing (ECS) - \$9.2M
- ▶ DRG B – NCEP was \$20,816 in 24-25
- ▶ 815 FTE's (430 certified & 385 non-certified)
- ▶ Medical benefits are self-insured

Budget Approvers (Based on Form of Government)

- ▶ **Step 1 - Superintendent of Schools**
- ▶ **Step 2 - Board of Education**
- ▶ **Step 3 - Town Council (total budget amount only, no line item control)**
- ▶ **Step 4 - Board of Education approves line items based on Town Council's approved total**

District Overview

Naugatuck Public Schools

Our Schools

- ▶ 1 Early Childhood Center
- ▶ 4 Elementary Schools
- ▶ 1 Middle School
- ▶ 1 High School and 1 Alternative High Program
- ▶ 4,074 Students
- ▶ 58.2% Free/Reduced Price Meals(CEP District)
- ▶ 19.6 % Special education students
- ▶ 14.3% Multilingual Learners

Key Financial Information

- ▶ 25-26 Budget – \$70.5M (2.48% increase)
- ▶ Educational Cost Sharing (ECS) – \$29.2M
- ▶ DRG G – NCEP was \$18,084 in 24-25
- ▶ 623 FTE's (357 certified & 266 non-certified)
- ▶ Medical benefits are not self-insured

Budget Approvers (Based on Form of Government)

- ▶ Step 1 - Superintendent of Schools
- ▶ Step 2 - Board of Education
- ▶ Step 3 - Joint Board Approval (Board of Mayor & Burgesses and Finance Board) (total budget amount only - no line item control)
- ▶ Step 4 - Board of Education approves line items based on approved total funding

District Overview

Meriden Public Schools

Our Schools

- ▶ 8 Elementary Schools
- ▶ 3 Middle School
- ▶ 2 High School and 1 Alternative High School
- ▶ 3 Alternative Programs
- ▶ 8,300 Students
- ▶ 82% of Students Identify as Students of Color
- ▶ 81% Free/Reduced Price Meals
- ▶ 22% Special Education Students
- ▶ 20% Multilingual Learners

Key Financial Information

- ▶ 24-25 Budget - \$129.6M (7% increase)
- ▶ Educational Cost Sharing (ECS) - \$54M
- ▶ NCEP \$16,351(Lowest in State)
- ▶ 1413 FTE's (688 certified & 725 non-certified)
- ▶ Medical benefits are self-insured

Budget Approvers (Based on Form of Government)

- ▶ Step 1 - Superintendent of Schools
- ▶ Step 2 - Board of Education
- ▶ Step 3 - City Council
- ▶ Step 4 - Board of Education approves

District Overview

Regional School District #10

Our Schools

- ▶ 2 Elementary Schools
- ▶ 1 Middle School
- ▶ 1 High School
- ▶ 2,140 Students
- ▶ 19% of Students Identify as Students of Color
 - ▶ .10% American Indian/Alaska Native
 - ▶ .93% Asian
 - ▶ .54% Black
 - ▶ 8% Hispanic/Latino
 - ▶ 9% Multiple Ethnicities
- ▶ 16% Free/Reduced Price Meals
- ▶ 17% Special education students
- ▶ 1.5% Multilingual Learners

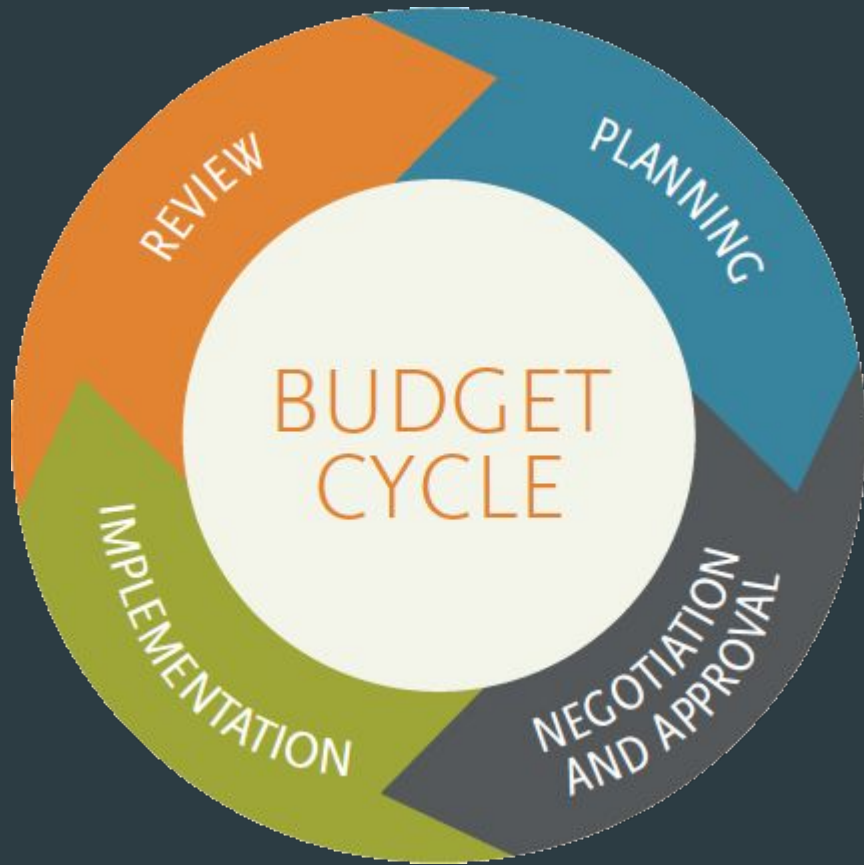
Key Financial Information

- ▶ 24-25 Budget - \$46M (2.97% increase)
- ▶ Educational Cost Sharing (ECS)
 - Burlington \$4.8M
 - Harwinton \$2.5M
- ▶ DRG C - NCEP \$20,076 (24-25)
- ▶ 367 FTE's (228 certified & 139 non-certified)
- ▶ Medical benefits are fully insured

Budget Approvers (Based on Form of Government)

- ▶ Step 1 - Superintendent of Schools
- ▶ Step 2 - Board of Education
- ▶ Step 3 - Town Referendum

Agenda



Session Purpose:

Highlight the details of the School Budget Adoption Process.

- ◆ Budget packets
- ◆ Knowing your sources of revenue
- ◆ Where is the money spent
- ◆ Board responsibilities
- ◆ Telling the budget story
- ◆ Approval and implementation
- ◆ Q&A

Board Information (Provided by Superintendent)

- **Presentation Materials:**
Creating clear and concise presentation materials for the Board.
- **Highlighting Key Points:**
Emphasizing important aspects of the budget.
- **Anticipating Questions**



- ◆ **Typical Presentation Materials**
 - Budget Books
 - Powerpoint Presentation
 - Materials are posted online
- ◆ **Highlighting Key Points**
 - What are the main drivers for budget increases?
 - Where were savings realized to help offset costs?
 - Changes to personnel levels
 - Changes to enrollment
- ◆ **Anticipating Questions**
 - Prepare in advance for potential questions from Board members
 - Request feedback prior to presentations

Share Presentation Material

- ◆ **Post on Website**
- ◆ **Print Copies**
- ◆ **Video Meetings**



Know your Funding Sources

Revenue: Where the Money Comes From

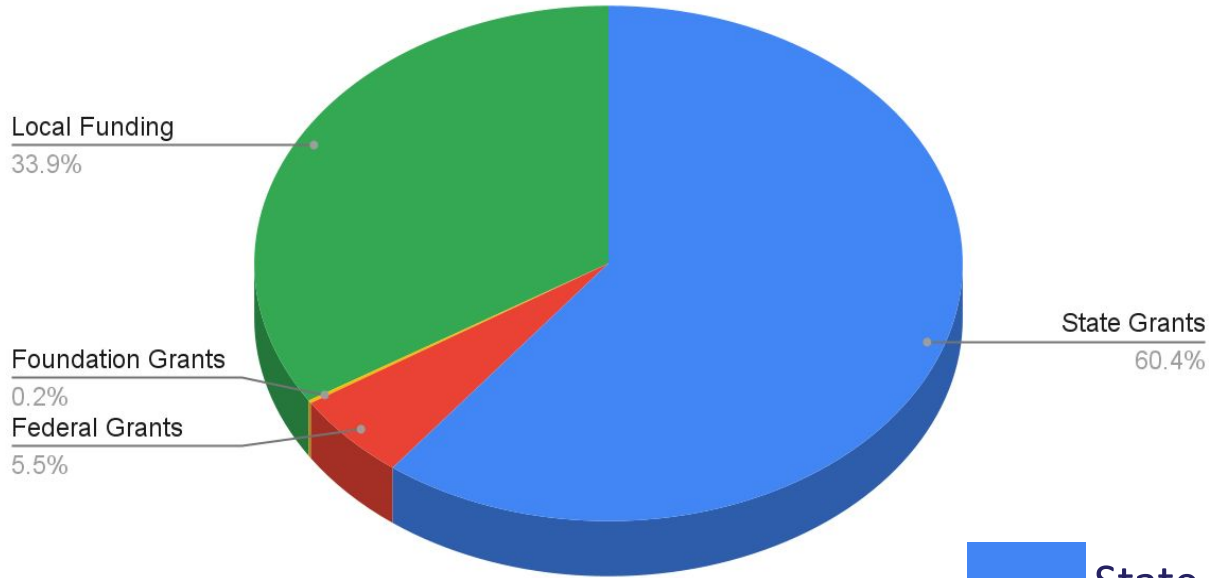
Understanding the Funding Side

- Local funding (property taxes, town appropriations)
- State aid (ECS and categorical grants)
- Federal funding (IDEA, Title grants, one-time vs recurring)
- Other revenues (tuition, fees, interest, reimbursements)

Key Board Consideration:

- One-time revenue vs sustainable funding

2024-2025 Funding Sources



	State Grants	\$85,456,280
	Federal Grants	\$7,712,205
	Foundation Grants	\$258,000
	Local Funding	\$47,996,753

Federal Grants		State Grants	
IDEA - Special Education	\$2,674,557	Family Resource Center	\$222,726
Title 1 Support Low-Income Students	\$4,086,644	Bilingual Grants	\$149,823
Title IV - Academic Enrichment	\$281,072	Priority School Grant - Reading Support	\$977,771
Title III - EL Support	\$213,008	After School Grant - Middle Schools	\$153,880
Title II -Part A	\$406,924	Extended School Hours - Elementary	\$160,150
McKinney-Vento Homeless	\$50,000		
		Alliance Grant	\$29,922,907
		ECS	\$53,869,026
Total	\$7,892,452	Total	\$85,456,280

Foundation Funding - One Time Grants

2025-2026

- Nellie Mae Education Foundation
- Dalio Foundation RISE Network
- Athlife Foundation

Previous Funders

- Barr Foundation
- Burns & McDonnell Foundation
- Wallace Foundation

Year	Foundation Funding
2025-2026	\$305,000
2024-2025	\$258,000
2023-2024	\$714,046
2022-2023	\$893,748
2021-2022	\$1,142,975
2020-2021	\$1,380,958
2019-2020	\$1,223,655

Revenue - Taxpayer Impact

2026-27 State & Federal Grants + Revenue

Grant Program	Grant Amount
IDEA including Preschool (To support students with disabilities)	\$ 1,134,522.00
Smart Start (For full-day, high quality preschool for 3-4 yr. olds)	\$ 150,000.00
Title I (Based on economic needs within a community)	\$ 130,546.00
Open Choice (To reduce racial, ethnic and economic isolation)	\$ 120,000.00
Title II (Based on demographics within a community)	\$ 59,418.00
Perkins Vocational Education (For Cheshire High School)	\$ 37,228.00
Title III (To meet the needs of immigrant children and youth)	\$ 19,287.00
Title IV (For student support and academic achievement needs)	\$ 10,000.00
Total	\$ 1,661,001.00

\$12,838,035

Revenue Program	Amount
Educational Cost Sharing - ECS	\$ 9,484,675.00
Special Education Excess Cost	\$ 1,100,000.00
Birth to 3 Program	\$ 400,000.00
Tuition – Pre-K SmartStart, Pre-K Integrated and Other	\$ 145,000.00
Transportation – (Magnet Schools Only)	\$ 15,600.00
Private School Health Service	\$ 11,044.00
Adult Education	\$ 10,715.00
Building Use Rental Fees	\$ 10,000.00
Total	\$ 11,177,034.00

**Without Grants and Revenues,
the tax burden to the average
Cheshire resident who owns a
home and two cars assessed at
\$310,463 would be \$1,012.11
higher.**

(Assumptions: 2025/26 mill rate = 29.74; 1 mill = \$3,933,565;
\$12,863,035 = 3.26 mills)

Know Where Your Money is Spent

Expenditures: Where the Money Goes

Major Cost Drivers:

- Salaries and benefits (largest portion)
- Special education services
- Transportation
- Utilities and facilities
- Instructional materials and technology
- Contractual and mandated services

Key Board Considerations:

- Fixed vs flexible costs
- Mandates vs discretionary spending
- Minimum Budget Requirement

What are Typical Expenditure Percentages by Budget Category?

Budget Category	Budget Request	Cumulative \$ of Total Budget	Cumulative % of Total Budget
Salaries	\$ 60,972,562	\$ 60,972,562	60.2%
Benefits	\$ 20,625,455	\$ 81,598,017	80.5%
Transportation, Fuel and Insurance	\$ 5,529,200	\$ 87,127,217	86.0%
Special Education Tuition and Consulting Svcs.	\$ 4,421,242	\$ 91,548,459	90.3%
Facilities Cleaning, Maint., Supplies & Repairs	\$ 2,672,376	\$ 94,220,835	93.0%
Utilities, Heating & Energy Contract Payments	\$ 2,086,839	\$ 96,307,674	95.0%
Other Professional Services	\$ 1,051,325	\$ 97,358,999	96%
Capital Equipment	\$ 856,429	\$ 98,215,428	97%
Instructional Supply	\$ 560,993	\$ 98,776,421	97%
Textbooks/Software	\$ 470,920	\$ 99,247,341	98%
Other Services	\$ 366,460	\$ 99,613,801	98%
Insurance (Property & Liability)	\$ 360,632	\$ 99,974,433	99%
Rentals/Leases	\$ 315,779	\$ 100,290,212	99%
Staff Training	\$ 216,700	\$ 100,506,912	99%
Telephone/OnLine Services	\$ 183,000	\$ 100,689,912	99%
New & Replacement Equipment	\$ 153,400	\$ 100,843,312	99%
Testing, Curriculum & Adult Ed Supplies	\$ 125,950	\$ 100,969,262	100%
Office and Other Supply	\$ 97,460	\$ 101,066,722	100%
Library/Periodicals/Media	\$ 85,842	\$ 101,152,564	100%
Dues, Fees, Misc Supplies	\$ 84,450	\$ 101,237,014	100%
Travel/Conferences	\$ 75,756	\$ 101,312,770	100%
Communications	\$ 37,987	\$ 101,350,757	100%

95.0% of the budget is 6 account categories

Contractual
Salary & Benefits- 80.5%

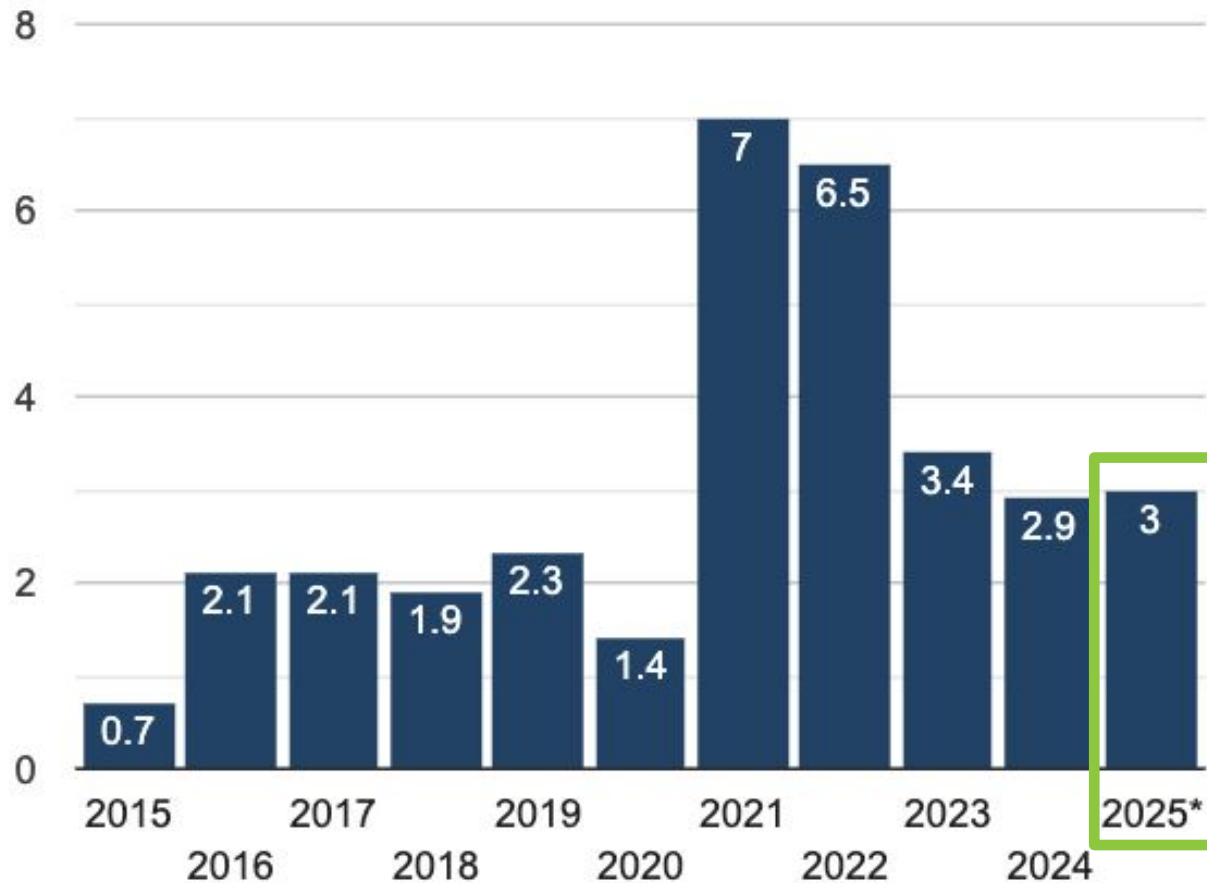
Mandated
SPED & Trans- 9.8%

Facilities Overhead
Utilities & Maintenance- 4.7%

5.0% of the budget is 16 account categories

Factors Influencing Budget

Chart: United States Annual Inflation Rates (2015 to 2025)



CT Minimum Wage Increases

2026 Increase 3.6%

2025 Increase: 4.2%

2024 Increase: 4.6%

What are Typical Expenditure Percentages for Special Education?

Budget Category	2020-21 EFS Reported Actual Cost	2021-22 EFS Reported Actual Cost	2022-23 EFS Reported Actual Cost	2023-24 EFS Reported Actual Cost	2024-25 EFS Expected Expenditures	2025-26 Budget Request (Costs Estimated)
Teacher salaries	\$7,164,688	\$7,143,151	\$7,506,099	\$7,414,555	\$7,905,236	\$8,260,972
Instructional aide salaries	\$2,480,820	\$2,877,847	\$3,093,168	\$3,428,387	\$3,257,648	\$3,404,242
Other salaries	\$2,097,648	\$2,081,225	\$2,161,502	\$2,227,289	\$2,256,548	\$2,358,093
Employee Benefits	\$3,120,009	\$3,713,983	\$3,834,232	\$3,929,222	\$4,331,456	\$4,526,372
Purchased Services	\$559,031	\$631,206	\$481,880	\$1,896,699	\$491,759	\$513,888
Tuition for Outplaced Students	\$1,933,820	\$1,936,382	\$1,984,641	\$2,757,168	\$2,517,710	\$2,630,550
Instructional and Other Supplies	\$224,536	\$270,143	\$386,237	\$356,746	\$395,893	\$413,708
Property Services Allocation	\$46,984	\$84,915	\$76,133	\$91,028	\$78,036	\$81,548
Transportation	\$800,284	\$1,051,427	\$1,327,606	\$1,053,769	\$1,081,046	\$1,129,693
Equipment	\$0	\$0	\$11,598	\$18,405	\$11,598	\$12,120
All Other Expenditures	\$1,000	\$1,200	-\$1,200	\$1,000	\$1,200	\$1,254
Totals	\$18,428,819	\$19,791,479	\$20,861,897	\$23,174,270	\$22,328,130	\$23,332,439
Fiscal Year Total Budget (General Fund)	\$74,593,926	\$78,501,052	\$80,664,420	\$84,993,429	\$89,542,609	\$95,897,631
Special Education % of Budget	24.7%	25.2%	25.9%	27.3%	24.9%	24.3%
Special Education IEP Students	556	577	619	671	675	680
IEP Students as % of Total Students	13.2%	13.7%	14.9%	16.1%	16.0%	16.1%
Expenditure per IEP Student	\$33,145	\$34,301	\$33,703	\$34,537	\$33,079	\$34,312

Special Education

Understanding Rising Special Education Costs in Connecticut:

Rising Cost Trends

Special education costs in Connecticut are increasing faster than other school expenses, driven by multiple factors.

Legally Mandated Services

Districts must provide legally required special education services despite financial strains and budget pressures.

Funding Challenges

Federal, state, and local funding obligations create complex budget dynamics influencing district resource allocation.

Demographic and Enrollment Shifts

Changing student demographics and enrollment patterns increase the complexity and cost of special education services.

Special Education

Why This Matters:

Legal Obligations for Services

Districts must provide special education tailored to each qualifying student, regardless of cost, ensuring educational equity.

Impact on District Budgets

Rising special education costs require reallocating funds from general education and other programs, affecting overall budgets.

Fostering Community Dialogue

Transparent budget information promotes community understanding and supports constructive discussions about funding and planning.

Reasons for Cost Growth

Cost increases stem from rising student needs, higher provider rates, and limited reimbursement, not inefficiency.

Special Education

Out-of-District Placement Costs:

High Cost Drivers

Out-of-district placements are a major cost factor due to specialized programs and rising tuition rates.

Rising Demand and Costs

Increasing student needs and higher provider rates have nearly doubled average outplacement expenses recently.

Budget Uncertainty

Externally set costs and lack of negotiation cause unpredictability in school district budgets.

Legal and Essential Services

Outplacements are legally required to meet the needs of highest-need students, not discretionary expenses.

Special Education

Why These Costs Are Hard to Control:

Federal Regulations Impact

IDEA regulations require districts to provide individualized education regardless of budget, limiting cost control options.

Specialized External Services

Many required services come from external providers with set rates, limiting district negotiation abilities.

Rising Transportation Costs

Transportation for out-of-district programs increases due to distance, special vehicles, and staffing needs.

Staffing Shortages and Premium Rates

Shortages in specialized staff force districts to hire contracted providers at higher costs.

Health Insurance

Health insurance is one of the largest fixed costs in our budget. When premiums rise by 8–25% in a single year—as they are projected statewide—this has a direct and significant impact on our budget. Unlike household budgets, we cannot reduce coverage without affecting our ability to recruit and retain high-quality educators in a competitive environment.

Core Cost Drivers:

- a. Rising Use of Medical Services
- b. Higher Prescription Drug Costs
- c. Increased Mental Health and Behavioral Health Needs
- e. Rising Hospital and Provider Costs

Health Insurance

What the District *Can* and *Cannot* Control:

You cannot control:

- Statewide insurance rate filings
- Increases in medical or prescription drug costs
- Market-wide utilization trends
- Regulatory decisions

What you *can* control:

- Selecting cost-effective plans that still protect employees
- Encouraging wellness and preventive care
- Managing reserve and self-funded plan structures (if applicable)
- Negotiating benefits with employee groups responsibly

Key Takeaways for Education Expenditures

District Expenditures are:

- Shaped primarily by fixed and mandated costs (upto 95% of a budget)
- Discretionary spending is limited
- Special Education and health insurance continue to be major cost drivers

Board Members should:

- Understand the limited flexibility within the budget
- Legal and mandated nature of many costs
- Importance of sustainable planning
- Need for clear, transparent communication with the community

A well-informed Board supports transparent, strategic decision-making that aligns educational needs with fiscal responsibility.

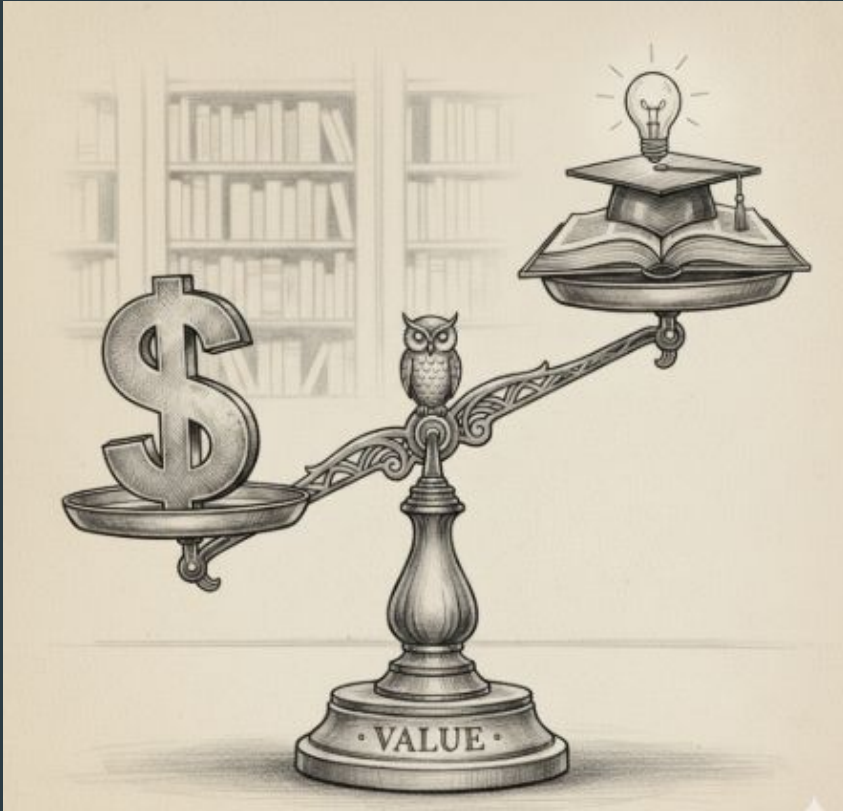
Board Responsibilities

Board Member Responsibility

CGS Sec 10-220: Duties of Boards of Education

Shall provide an appropriate learning environment for all its students which includes (1) adequate instructional books, supplies, materials, equipment, staffing, facilities, and technology, (2) equitable allocation of resources among its schools, (3) proper maintenance of facilities, and (4) a safe school setting.

Board Responsibilities



Balancing Educational Needs and Fiscal Responsibility

How Trade-Offs Are Made

- Aligning resources to strategic goals
- Program evaluation and prioritization
- Staffing decisions and class size considerations
- Use of reserves and fund balance (if available/applicable)
- Long-term sustainability vs short-term fixes

Board Responsibilities

The Board's Role in Budget Review and Adoption

Governance and Alignment

- Asking informed, strategic questions
- Understanding assumptions and risks
- Reviewing scenarios and alternatives
- Ensuring transparency and clarity
- Approving the final budget for submission

Board Responsibilities

Public Engagement and Communication

Preparing for the Community Conversation

- Budget workshops and public hearings
- Clear, plain-language explanations
- Address all questions from taxpayers and stakeholders
- Superintendent, SBO and Board alignment in messaging
- Transparency builds trust—even in difficult years

Telling a Story That Supports Your District's Budget:

- Guiding Principle
- Core Values
- Portrait of a Graduate
- Addresses the Economic Realities
- Needs of your Learners
- Ensures Student Success

Telling a Story That Supports Your District's Budget:



ACCOMPLISHMENTS & PROGRESS: TEACHING AND LEARNING

Performance and Progress

- 73 Students took at least one Advanced Placement (AP) Course
 - 88% Scored 3+ on exams
- 142 students enrolled in Early College Experience (ECE) classes
 - 125 student increase from previous year
 - 9 ECE Classes Offered
 - Mandarin, French, Human Rights, Popular Music, Spanish, Mythology, and Chemistry. English Seminar, Contemporary Issues in Sport (added this year)
- 89 students enrolled in the Tunxis Community College Personal Finance and International Business
- 21 Students enrolled this year in CT State Northwest manufacturing classes through the new EdAdvance partnership
- New partnership with Eastern Connecticut State University for French IV

The NPS Community - Empowering All Students to Become the Vision of the Graduate



CONGRATULATIONS

2024 CT State Schools of Distinction

Benjamin Franklin
Elementary School

Nathan Hale
Elementary School

Thomas Hooker
Elementary School

Roger Sherman
Elementary School

Israel Putnam
Elementary School



Class of 2025



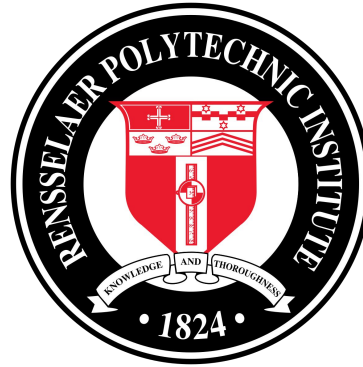
Stanford
University



BROWN



Cornell University



COLUMBIA
UNIVERSITY



UConn

UNIVERSITY OF CONNECTICUT



PRINCETON
UNIVERSITY

Meeting the Community

- **Family Partners**
 - PTO
 - Booster Clubs
- **Region 10 in the Community**
 - Tavern Day
 - Harwinton Fair
 - Senior Centers
 - Park and Rec Departments
- **Region 10 as Partners**
 - YMCA
 - Boys and Girls Club
 - Town Public Works Departments
 - Town Emergency Management Teams
 - Chamber of Commerce

Making Our Budget Work for Our Students

- ▶ Lower class size does not guarantee success, consider tutor support and climate specialists
- ▶ Consider teacher leadership positions with stipends when money is not available for needed administrators; Dean of Students at secondary schools, Special Education Program Department Leaders
- ▶ Value added hiring, the cost of experience
- ▶ Create your own in-district special education programs, better experience for students and cost saving on tuition and transportation
- ▶ Using our climate specialists and behaviour technicians at drivers for McKinney Vento needs
- ▶ Do not threaten cuts that you do not believe are best for students, even if they would garner community support - sports, arts, and music programs

Final Approval and Implementation

- **Board Approval:** Final decision-making by the Board of Education.
- **Communication:** Communicating the approved budget to all stakeholders.
- **Implementation:** Putting the budget into action for the upcoming school year.



- ◆ **Next Level(s) of Approval**
 - What data is prepared for that governing body?
 - How do we garner support for approval at those levels?
- ◆ **Communication**
 - Who needs to know?
 - How do you explain undesired cuts?
- ◆ **Implementation**
 - Roll & Open the Fiscal Year
 - Continual Budget Evaluation
 - What assumptions had to be made based on unknowns, and how accurate were those projections?
 - What are the implications?

Budget Implementation

What Happens After Adoption

- Budget controls and monitoring
- Monthly financial reports
- Adjustments and transfers
- Year-end close and audit
- How lessons learned inform the next budget cycle

Summary and Key Takeaways

Key Takeaways for Board Members

- The budget reflects **educational priorities, not just cost and numbers**
- Budgeting is **continuous and strategic**
- The Board's role is **governance, oversight, alignment, and accountability**
- Informed boards make better decisions—and stronger public advocates

QUESTIONS?

Thank You

- If you have questions, please contact CASBO Executive Director, Sharon Bruce, at sharon@ct-asbo.org or 860.519.0023.

