

Committee Meeting Agenda/Minutes

Committee:		BOE Finance Committee		
Location: Superintendent's Office, Room 158 Chase Building 236 Grand Street		Date of Meeting: Monday March 2, 2026	Start Time: ~~5:00 p.m.~~ 5:09 p.m.	Finish Time: 5:50 p.m.

Team Norms:	
1. All meetings will start on time 2. All team members will agree to stay on specific agenda topics 3. A specific agenda will be set for all meeting	

Commissioners Present:	Staff Present:
<i>L. Ireland, R. Orso, and T. Van Stone (Brown and Lott as observers)</i>	<i>N. Albini, T. Bell, D. Biolo, J. Mendoza, and Dr. Schwartz.</i>

AGENDA			MINUTES
	Agenda Item	Time Allotted	• Motion • Motion by/seconded by • Vote tally
1.	Fiscal Year 2026/27 Proposed Budget ~ <i>Dr. Schwartz, D. Biolo</i>		<i>Motion to move to Committee of the Whole T. Van Stone/L. Ireland Passes unanimously</i>
2.	Adjournment		<i>Adjournment at 5:50 p.m. L. Ireland/T. Van Stone Passes unanimously</i>

Additional notes/minutes: **See attached PowerPoint.**

Minutes prepared by: **T. Van Stone**



WATERBURY
PUBLIC SCHOOLS

BOE Finance Committee
Budget Presentation 2026-2027
March 2, 2026



WATERBURY
PUBLIC SCHOOLS

The Mission

The Mission of Waterbury Public Schools is to inspire and prepare every student to be successful in and beyond school.

The Vision

All Waterbury Public Schools students will graduate ready to transform their world.



WATERBURY
PUBLIC SCHOOLS

Core Values

- Holds high expectations for excellence in teaching and learning.
- Promotes equity in policy, practice and resources
- Provides students quality learning experience aligned to our Portrait of the Graduate
- Acts as stewards for community resources, managing our assets to ensure equity and excellence.
- Recognizes that meaningful relationships are the foundations of a high-quality education.
- Commits to embracing a diverse community.
- Commits to civility, honesty, responsibility and transparency.



WATERBURY
PUBLIC SCHOOLS

Student Enrollment

School Year	Student Count	English Learners	Students with Disabilities
2019 – 2020	18,674	2,919	3,747
2020 – 2021	18,353	2,965	3,763
2021 – 2022	18,562	3,188	3,824
2022 – 2023	18,595	3,393	3,850
2023 – 2024	18,827	3,907	3,836
2024 – 2025	18,664	3,934	3,810
2025 – 2026	18,309	3,942	3,925



WATERBURY PUBLIC SCHOOLS

Diverse Student Population

School Year	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	Two or More Races	White	Islander
2019 - 2020	108	297	4,036	10,745	648	2,838	2
2020 - 2021	108	285	3,945	10,758	665	2,591	1
2021 - 2022	102	292	3,956	11,232	704	2,275	1
2022 - 2023	98	285	3,943	11,459	756	2,053	1
2023 - 2024	92	299	3,969	11,779	790	1,898	0
2024 - 2025	77	289	3,847	11,897	758	1,776	0
2025 - 2026	61	298	3,755	11,855	740	1,600	0
Difference *	-47	1	-281	1,110	92	-1,238	-2
% Difference *	-43.52%	0.34%	-6.96%	10.33%	14.20%	-43.62%	-100.00%

*** % Difference compared from FY 2020 to FY 2026**



WATERBURY
PUBLIC SCHOOLS

Our Students' First Language

January 2025	January 2026	Difference
Spanish - 4,974	Spanish - 5,353	379
Portuguese - 365	Portuguese - 389	24
Albanian - 125	Albanian - 154	29
Urdu - 54	Urdu - 67	13
Haitian Creole - 72	Haitian Creole - 91	19
Arabic - 39	Arabic - 57	18



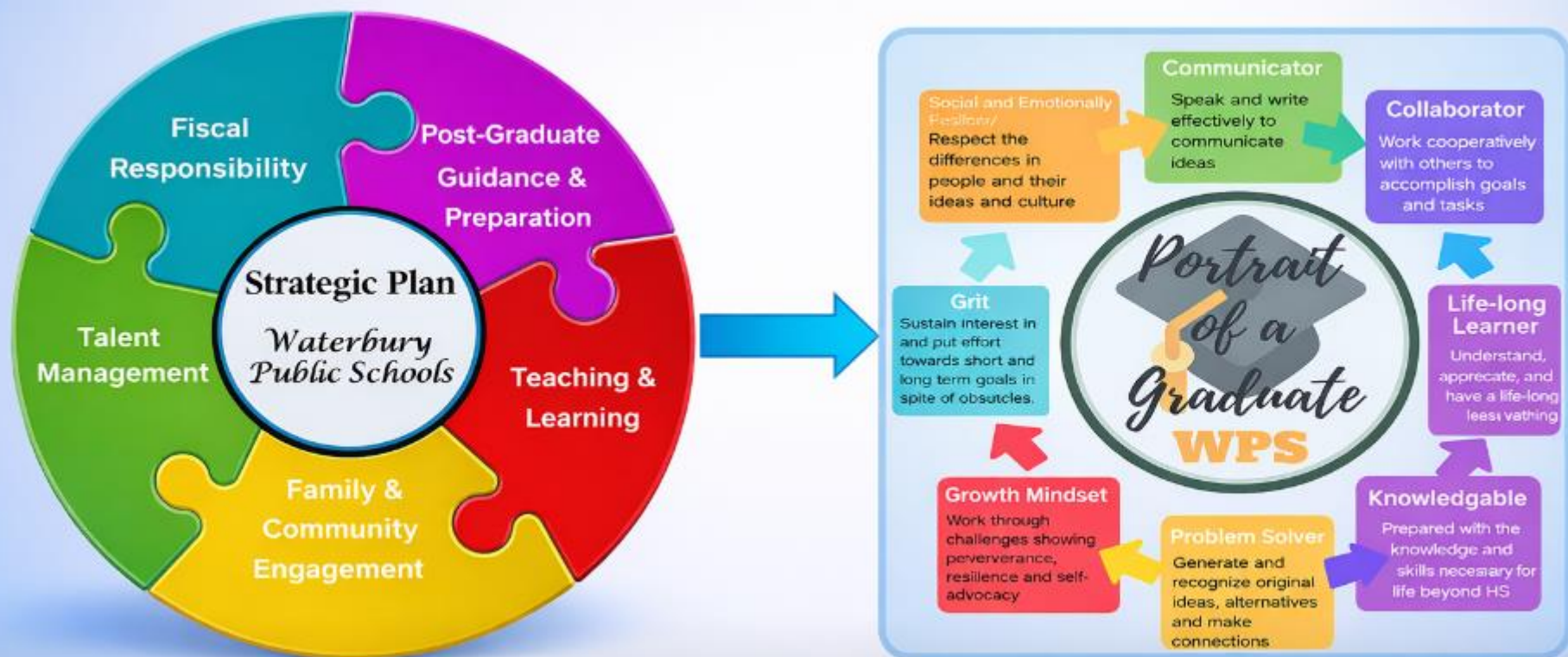
WATERBURY
PUBLIC SCHOOLS

Goals:

- ☐ **Academic Excellence**
- ☐ **Safe and Healthy Schools**
- ☐ **Financial Stability and Sustainability**



WATERBURY PUBLIC SCHOOLS



2026 - 2027 BUDGET PROCESS

Fall through January:

- Planning and Preparation

January-February:

- Review by Board of Education and Recommendation to Mayor

First week of April:

- Mayor's Budget to Board of Aldermen

April to first week of June:

- Board Of Aldermen Holds Meetings, Hearings, Considers Actions, Adopts Budget

Early June:

- Board of Education makes Line Item Changes, Adopts Final Budget

2026 - 2027 BUDGET PRIORITIES

Strategic Plan : Fiscal Responsibility

- **Goal 1 Aligned Budget** - Increase the capacity of the district and decision-makers to build a budget aligned to its strategic priorities for increasing access to equitable opportunities for all students.
- **Goal 2 Consolidated Long Range Planning** - Develop and consolidate long-range plans prioritizing programmatic, facilities, and infrastructure needs in order to support a stable and sustainable district

Educational Cost Sharing Grant (ECS)

What is the Education Cost Sharing Grant (ECS)?

The Education Cost Sharing Grant (ECS) is Connecticut's Primary Education Equalization Aid Program. It provides State aid to CT towns and cities to help cover costs of public education for K-12 students.

The ECS Grant is designed to help balance educational funding across wealthy and less wealthy municipalities based on a State formula.

Education Cost Sharing - Formula

Factors that determine ECS State formula:

- **Number of Students** (adjustments for Special Ed; low income status & multilingual learners)
- **Town wealth** – measured by property & income levels (State Aid Percentage)
- **Foundation Amount / \$11,525 per student**– State's Estimated Cost of Educating a Student (amount unchanged since 2013)

Waterbury was historically underfunded by more than \$60 million in state education aid under the ECS formula. Beginning in FY 2018, the State implemented a 10-year Phase-In Plan to gradually bring cities and towns to their full formula funding levels by FY 2028. In FY 2025 and FY 2026, the State accelerated that phase-in schedule, allowing districts to reach their full formula funding earlier than originally planned. This action was taken in anticipation of the expiration of federal ARP ESSER funds, helping districts avoid a significant fiscal cliff as one-time federal pandemic relief dollars come to an end.

ECS – Foundation Amount

**Current State Foundation Amount - \$11,525/per student
(unchanged since 2013)**

- The ECS foundation amount has not been increased since 2013 and has not been adjusted to reflect inflationary costs over the past decade.
- Although the State accelerated the ECS phase-in and brought Waterbury to its full formula funding level, the district remains structurally underfunded.
- The base per-pupil amount does not reflect current economic realities.

***Without updating the foundation amount to account for inflation, Waterbury will continue to face structural budget pressure despite technically reaching their maximum formula allocation.**

EDUCATION COST SHARING GRANT

EDUCATION COST SHARING GRANT ALLOCATIONS

FISCAL YEAR	CITY	ALLIANCE	TOTAL ECS (WATERBURY)
2012-2013	\$113,617,182	\$4,395,509	\$118,012,691
2013-2014	\$113,617,182	\$11,855,075	\$125,472,257
2014-2015	\$113,617,182	\$19,115,441	\$132,732,623
2015-2016	\$113,617,182	\$20,907,156	\$134,524,338
2016-2017	\$113,617,182	\$19,988,884	\$133,606,066
2017-2018	\$113,367,182	\$19,988,884	\$133,356,066
2018-2019	\$113,617,182	\$22,584,082	\$136,201,264

Further years continued on next page

EDUCATION COST SHARING GRANT

EDUCATION COST SHARING GRANT ALLOCATIONS

FISCAL YEAR	CITY	ALLIANCE	TOTAL ECS (WATERBURY)
2019-2020	\$113,617,182	\$29,403,470	\$143,020,652
2020-2021	\$113,617,182	\$36,473,359	\$150,090,541
2021-2022	\$113,617,182	\$43,605,615	\$157,222,797
2022-2023	\$113,617,182	\$50,491,123	\$164,108,305
2023-2024	\$113,617,182	\$56,745,936	\$170,363,118
2024-2025	\$113,617,182	\$76,036,893	\$189,654,075
2025-2026	\$113,617,182	\$87,501,360	\$201,118,542
2026-2027	\$113,617,182	\$87,501,360*	\$201,118,542

***ECS – Zero increase for FY27 in the Governors Biennial Budget**

Minimum Budget Requirement (MBR)

- The Minimum Budget Requirement (MBR) is a legal provision that mandates municipalities to budget a minimum amount for education, ensuring that educational expenditures do not decrease below the previous year's budget.
- This requirement aims to prevent municipalities from reducing their local spending on education and using state aid for education as a replacement for local funds.
- Exceptions to the MBR may apply in specific circumstances, such as a decrease in enrollment or other approved reductions.
- **Waterbury Public Schools' MBR has been \$158,375,000 every year since FY 2016-2017**

GENERAL FUND & ALLIANCE EDUCATION BUDGET

FISCAL YEAR	APPROVED CITY BUDGET	STATE APPROVED ALLIANCE BUDGET	COMBINED YEARLY BUDGET
2016-2017	\$158,375,000	\$19,988,884	\$178,363,884
2017-2018	\$158,375,000	\$19,988,884	\$178,363,884
2018-2019	\$158,375,000	\$22,584,082	\$180,959,082
2019-2020	\$158,375,000	\$29,403,470	\$187,778,470
2020-2021	\$158,375,000	\$36,473,359	\$194,848,359
2021-2022	\$158,375,000	\$43,605,615	\$201,980,615
2022-2023	\$158,375,000	\$50,737,863	\$209,112,863
2023-2024	\$158,375,000	\$56,745,936	\$215,120,936
2024-2025	\$158,375,000	\$76,036,893	\$234,411,893
2025-2026	\$158,375,000	\$87,501,360	\$245,876,360
2026-2027	\$158,375,000*	\$87,501,360	\$245,876,360

*Minimum Budget Requirement - MBR

Education Department

2026-2027 Proposed Budget Summary

	Expenditures 2024-2025	Approved Budget 2025-2026	Proposed Budget 2026-2027	Inc/Dec
Salaries	\$87,209,518	\$159,070,361	\$165,737,839	\$6,667,478
Health Benefits Expense	\$10,130,428	\$11,119,800	\$11,119,800	\$0
Instructional Expense	\$2,159,066	\$2,569,090	\$2,489,986	(\$79,104)
Purchased Services Expense	\$46,702,299	\$50,189,741	\$57,270,061	\$7,080,320
Property Expense	\$9,885,528	\$9,902,950	\$10,087,826	\$184,876
Miscellaneous Expense	\$2,288,161	\$765,150	\$810,510	\$45,360
New Items	\$0	\$0	\$0	\$0
Gross Budget Proposal	\$158,375,000	\$233,617,092	\$247,516,020	\$13,898,929
<i>Alliance Year 14 (Operating Budget)</i>		(\$71,617,091)		\$71,617,091
<i>Alliance Year 15 (Operating Budget)</i>			(\$71,617,091)	(\$71,617,091)
<i>Alliance Year 15 Operation Budget Portion for Salary Contractual Increase FY27 move to Alliance</i>			(\$2,098,929)	(\$2,098,929)
General Fund 2016-2017 Surplus		(\$450,000)	(\$450,000)	\$0
General Fund 2015-2016 Surplus		(\$1,000,000)	(\$1,000,000)	\$0
General Fund 2014-2015 Surplus		(\$1,000,000)	(\$1,000,000)	\$0
City Non Lapsing Account		(\$500,000)	(\$500,000)	\$0
Contingency Surplus		(\$675,000)	(\$675,000)	\$0
Total Budget Proposal	\$158,375,000	\$158,375,000	\$170,175,000	\$11,800,000

BOE Proposed Budget 2026 - 2027

Major Account Increase/Decrease

2026-27 BOE Proposed Gross Budget	\$247,516,020
<u>2025-2026 BOA Approved Budget</u>	<u>\$158,375,000</u>
Difference	\$89,141,020
<i>Alliance Year 15 - Operating Budget Portion</i>	<i>(\$71,617,091)</i>
<i>Alliance Year 15 - Operation Budget Portion for Salary Contractual increase FY27</i>	<i>(\$2,098,929)</i>
Contingency/ General Fund Surplus	(\$3,625,000)
<i>Alliance Year 15 (No Projected Increase)</i>	\$0
BUDGET INCREASE	\$11,800,000

CONTRACTUAL SALARY INCREASES	\$7,799,072
SAW (GWI within the step)	\$225,768
WTA (Step Increase & GWI of 1.25%, top steps GWI of 3%)	\$6,010,801
WTA Alliance Portion Salary Increase (\$2,098,929 Portion amount to move to Alliance Grant)	(\$2,098,929)
Blue Collar (Contract ends 6/30/26 - Estimated 3.5% increase)	\$288,288
WMAA -contract ended 6/30/25 -(Estimated 3% increase)	\$61,971
White Collar - Extended one year contract ends 6/30/26 -(Estimated 3.5%)	\$1,195,855
Other (Crossing Guards Estimated 3.5% increase)	\$16,389

PROJECTED RESIGNATIONS/ATTRITION \$844,785

PUPIL TRANSPORTATION \$5,683,670

OUT OF DISTRICT TUTION \$999,144
 Special Education & Regular Ed School Choice

PURCHASED SERVICES- Special Education Services \$130,340

PROFESSIONAL SERVICES (Substitute Coverage) \$300,000

UTILITIES \$285,000
 Electricity \$235,000
 Natural Gas \$50,000

MISCELLANEOUS ITEMS (\$44,153)

BUDGET INCREASE FOR OPERATING (GF) & ALLIANCE **\$13,898,929**

Alliance Year 15 Operation Budget Portion for Salary Contractual increase FY27 move to Alliance *(\$2,098,929)*

NET OPERATING BUDGET INCREASE (GF) **\$11,800,000**

Education Department

New Items		Proposed Budget 2026-2027
511	Roberto Clemente Gr. 6 Expansion (2) Teachers (Repurpose)	\$0
511	Assistant Director of Human Resources (1) (Repurpose)	\$0
511	Director of Physical Education / Athletic (1) (Repurpose)	\$0
Total New Items		\$0

Education Department

	Expenditures	Approved Budget	Proposed Budget	Inc/Dec
Salaries	2024-2025	2025-2026	2026-2027	
511 Instructional Regular Payroll	\$36,259,060	\$107,920,965	\$111,080,969	\$3,160,005
511 Special Education Payroll	\$33,019,823	\$36,721,990	\$38,751,734	\$2,029,745
511 Administration Payroll	\$1,404,347	\$1,520,767	\$1,620,628	\$99,861
511 Fiscal Administration Payroll	\$566,928	\$775,301	\$808,090	\$32,789
511 Operation and Maintenance Payroll	\$8,327,783	\$9,562,284	\$9,894,156	\$331,872
511 Human Resources Payroll	\$581,093	\$804,487	\$827,452	\$22,965
511 Student Transportation Payroll	\$918,180	\$873,738	\$896,646	\$22,908
511 Adult Education Payroll	\$1,237,900	\$1,350,000	\$1,350,000	\$0
511 Operation and Maintenance Overtime	\$877,692	\$700,000	\$800,000	\$100,000
511 Outside Activities Overtime	\$372,564	\$300,000	\$300,000	\$0
511 Administration Overtime	\$210,583	\$75,000	\$75,000	\$0
511 Athletic & Extra Compensatory	\$938,669	\$929,000	\$1,076,000	\$147,000
511 Extra Police Protection	\$372,821	\$300,000	\$325,000	\$25,000
511 Substitute Teacher Payroll	\$414,425	\$520,000	\$300,000	(\$220,000)
511 Education Longevity	\$6,835	\$5,620	\$6,930	\$1,310
511 Projected Resignations/Attrition Certified	\$0	(\$2,219,003)	(\$2,300,000)	(\$80,997)
511 Projected Resignations/Attrition Non-Certified	\$0	(\$2,144,302)	(\$1,218,520)	\$925,782
511 Certified Early Incentive & Vacation Sick Time Buyout	\$1,688,574	\$1,074,514	\$1,143,754	\$69,240
Total Salaries	\$87,197,277	\$159,070,361	\$165,737,839	\$6,667,478

Education Department

Benefit Expense	Expenditures 2024-2025	Approved Budget 2025-2026	Proposed Budget 2026-2027	Difference
522 Health Benefit Fund	\$10,000,000	\$11,000,000	\$11,000,000	\$0
529 Car & Meal Allowance	\$130,428	\$119,800	\$119,800	\$0
Total Benefits	\$10,130,428	\$11,119,800	\$11,119,800	\$0

Education Department

Instructional Expense	Expenditures 2024-2025	Approved Budget 2025-2026	Proposed Budget 2026-2027	Difference
561 Instructional Supplies	\$1,142,956	\$1,395,000	\$1,325,000	(\$70,000)
561 Office Supplies	\$49,627	\$75,590	\$75,590	\$0
561 Emergency/Medical Supplies	\$0	\$0	\$0	\$0
561 Intake Center Supplies	\$2,848	\$3,500	\$3,000	(\$500)
561 Recruitment Supplies	\$26,265	\$50,000	\$40,000	(\$10,000)
561 Medicaid Supplies	\$5,006	\$8,000	\$6,500	(\$1,500)
561 Janitorial Supplies	\$373,461	\$465,000	\$465,000	\$0
561 Buildings & Grounds Supplies	\$362,881	\$370,000	\$370,000	\$0
567 Clothing	\$45,162	\$50,000	\$50,000	\$0
567 Crossing Guard Uniforms	\$1,890	\$2,000	\$2,000	\$0
569 Recreational Supplies	\$11,906	\$15,000	\$15,000	\$0
569 Athletic Supplies	\$137,065	\$135,000	\$137,896	\$2,896
Total Instructional Expense	\$2,159,066	\$2,569,090	\$2,489,986	(\$79,104)

Education Department

Purchased Services Expense		Expenditures 2024-2025	Approved Budget 2025-2026	Proposed Budget 2026-2027	Difference
533	Professional Services	\$4,472,133	\$4,200,000	\$4,500,000	\$300,000
533	Evaluation and Testing	\$0	\$0	\$0	\$0
533	Consulting	\$389,723	\$269,796	\$222,532	(\$47,264)
533	Auditing	\$57,500	\$64,000	\$65,000	\$1,000
539	Sport Officials	\$25,000	\$25,000	\$25,000	\$0
539	Report Cards	\$0	\$0	\$0	\$0
539	Messenger Service	\$33,862	\$40,000	\$35,838	(\$4,162)
551	Pupil Transportation	\$20,505,423	\$20,916,330	\$26,600,000	\$5,683,670
553	Postage	\$42,988	\$45,000	\$45,000	\$0
553	Telephone	\$228,983	\$200,000	\$220,000	\$20,000
553	Wide-area Network	\$75,483	\$100,408	\$96,000	(\$4,408)
556	Out of District Tuition	\$17,114,795	\$19,600,856	\$20,600,000	\$999,144
556	Purchased Services - Outside Special Ed	\$3,675,143	\$4,655,000	\$4,785,340	\$130,340
557	Tuition Reimbursement	\$35,465	\$15,000	\$20,000	\$5,000
558	Travel Expenses	\$384	\$5,000	\$5,000	\$0
559	Advertising	\$10,330	\$13,000	\$13,000	\$0
559	Printing & Binding	\$15,236	\$18,000	\$15,000	(\$3,000)
559	Insurance - Athletics	\$19,851	\$22,351	\$22,351	\$0
Total Purchased Services Expense		\$46,702,299	\$50,189,741	\$57,270,061	\$7,080,320

Education Department

Property Expense	Expenditures 2024-2025	Approved Budget 2025-2026	Proposed Budget 2026-2027	Difference
543 General Repairs & Maintenance	\$1,276,274	\$1,546,830	\$1,511,166	(\$35,664)
543 Maintenance - Service Contracts	\$969,080	\$920,000	\$905,000	(\$15,000)
544 Building Rental	\$589,006	\$581,542	\$584,841	\$3,299
545 Water	\$259,639	\$275,000	\$275,000	\$0
545 Electricity	\$4,096,766	\$3,900,000	\$4,135,000	\$235,000
545 Security & Safety	\$56,311	\$100,000	\$110,000	\$10,000
561 Diesel/Propane/heating oil	\$431,704	\$498,784	\$408,007	(\$90,778)
561 Gasoline	\$231,167	\$205,794	\$244,918	\$39,124
561 Natural Gas	\$1,773,240	\$1,650,000	\$1,700,000	\$50,000
575 Furniture/Miscellaneous	\$9,039	\$15,000	\$15,000	\$0
575 Office Equipment	\$154,251	\$170,000	\$158,894	(\$11,106)
575 Plant Equipment	\$39,051	\$40,000	\$40,000	\$0
Total Property Expense	\$9,885,528	\$9,902,950	\$10,087,826	\$184,876

Education Department

Miscellaneous Expense	Expenditures 2024-2025	Approved Budget 2025-2026	Proposed Budget 2026-2027	Difference
589 Mattatuck Museum	\$11,980	\$12,000	\$12,000	\$0
589 Board of Ed Commissioners	\$22,946	\$20,700	\$20,700	\$0
589 Emergency Fund	\$9,405	\$9,450	\$9,450	\$0
589 Waterbury Promise	\$500,000	\$500,000	\$500,000	\$0
589 Mileage	\$14,510	\$10,000	\$10,000	\$0
589 Coaches Reimbursements	\$3,814	\$3,000	\$3,500	\$500
589 Dues & Publications	\$33,950	\$65,000	\$65,000	\$0
591 Athletic Revolving Fund	\$177,860	\$145,000	\$189,860	\$44,860
591 Sinking Fund	\$1,513,696	\$0	\$0	\$0
Total Miscellaneous Expense	\$2,288,161	\$765,150	\$810,510	\$45,360

2026 - 2027 BUDGET INCREASE

2026-2027 Proposed Budget	\$170,175,000
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2025-2026 Approved Budget	\$158,375,000
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Total Increase	\$11,800,000
Percentage Increase	7.45%

2026-2027 BOA Budget Assumption	\$158,375,000
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2026-2027 Budget Gap	\$11,800,000
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2026 – 2027

Budget Summary

2026-2027 BOE Proposed Budget	\$170,175,000
2026-2027 BOA Budget Assumption*	\$158,375,000
2026-2027 Proposed Budget Gap	\$11,800,000
2026-2027 Budget Mitigation Plan (TBD)**	(\$11,800,000)
2026-2027 Net Budget Gap	\$0

***BOA Education Budget (Meets the Minimum Budget Requirement - MBR)**

**** Based on FY27 Budget Assumption - Develop Budget Mitigation Plan**

2026-2027 Budget Mitigation Plan

2026-2027 Budget Mitigation Plan Deficit of \$11,800,000

To mitigate the projected budget shortfall — absent any additional state or local funding — we must carefully examine all areas of the budget through a responsible and student-centered lens. Our approach will balance fiscal stewardship with our commitment to maintaining high-quality educational services.

Central Office has begun to pursue a comprehensive mitigation plan to review areas such as, staffing adjustments, hiring freeze on various positions, program priorities, long-term plans, etc.

We will work closely with the Board of Education's Finance Committee and Committee of the Whole throughout this process to ensure transparency, collaboration, and thoughtful decision-making.

Our goal is to close the deficit responsibly while minimizing disruption to students and preserving core academic and support services.

Questions and Answers