

# Regional School District No.1 Budget 2025-2026 Draft Overview

Town of Salisbury Board of Finance Meeting

Thursday, March 13, 2025; 6:00 p.m.

Sam Herrick - Business Manager , RSD#1

Melony Brady-Shanley - Superintendent , RSD#1

**Connecticut Association of School Business Administrators (CASBO)**  
**Current State of Connecticut Budget Data**

**Budgets Presented to CT Boards of Education**

**Average Increase: 5.42%**

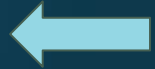
**Budgets Approved by CT Boards of Education**

**Average Increase: 5.16%**

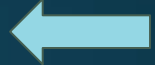
# Proposed Draft 2025-2026 RSD1 Budget Summary - Page 1

|   | 2022/2023<br>Budget | 2023/2024<br>Budget | 2024/2025<br>Budget<br>Estimated | 2025/2026<br>Proposed | \$<br>Increase   | %<br>Increase |
|---|---------------------|---------------------|----------------------------------|-----------------------|------------------|---------------|
| <b>HVRHS (excluding intra region allocation)*</b> |                     |                     |                                  |                       |                  |               |
| Gross Expense                                     | \$9,176,909         | \$ 9,617,514        | \$9,947,291                      | \$9,833,290           | \$153,768        | 1.55%         |
| Less:   |                     |                     |                                  |                       |                  |               |
| Revenue   | \$745,653           | \$ 985,696          | \$958,300                        | \$987,592             | \$965,481        |               |
| <b>Net Expense Budget</b>                         | <b>\$ 8,431,256</b> | <b>\$ 8,631,818</b> | <b>\$8,988,991</b>               | <b>\$9,135,577</b>    | <b>\$146,586</b> | <b>1.63%</b>  |
| <b>Pupil Services</b>                             |                     |                     |                                  |                       |                  |               |
| Gross Expense                                     | \$6,745,482         | \$ 6,996,518        | \$7,146,314                      | \$7,066,207           | \$558,243        | 7.81%         |
| Less:   |                     |                     |                                  |                       |                  |               |
| Revenue   | \$63,040            | \$ 263,155          | \$162,885                        | \$218,425             | \$182,000        |               |
| <b>Net Expense Budget</b>                         | <b>\$ 6,682,442</b> | <b>\$ 6,733,363</b> | <b>\$6,983,429</b>               | <b>\$7,522,557</b>    | <b>\$539,128</b> | <b>7.72%</b>  |
| <b>RSSC</b>                                       |                     |                     |                                  |                       |                  |               |
| Gross Expense                                     | \$1,552,763         | \$ 1,667,639        | \$1,725,837                      | \$1,796,018           | \$103,738        | 6.01%         |
| Less:   |                     |                     |                                  |                       |                  |               |
| Revenue   | \$492               | \$ 492              | \$7,929                          | \$9,000               | \$2,500          |               |
| <b>Net Expense Budget</b>                         | <b>\$ 1,552,271</b> | <b>\$ 1,667,147</b> | <b>\$1,717,908</b>               | <b>\$1,827,075</b>    | <b>\$109,167</b> | <b>6.35%</b>  |
| <b>Total</b>                                      | <b>\$16,665,969</b> | <b>\$17,032,328</b> | <b>\$17,690,328</b>              | <b>\$17,480,497</b>   | <b>\$794,882</b> | <b>4.49%</b>  |
| HVRHS Net Expense                                 | \$8,431,256         | \$8,631,818         | \$8,988,991                      | \$9,135,577           |                  |               |
| Pupil Services Allocation                         | \$1,668,036         | \$1,650,655         | \$1,603,027                      | \$1,956,942           |                  |               |
| RSSC Allocation                                   | \$363,722           | \$374,094           | \$374,094                        | \$446,491             |                  |               |
| HVRHS Net Assessment Budget                       | \$10,463,014        | \$10,656,567        | \$10,966,112                     | \$11,539,010          |                  |               |

High School



Pupil Services



Regional School Service Center (RSSC)



Total Increase



# Proposed Draft 2025-2026 RSD1 Budget Revenue Other - Page 2

|   | 2023-2024          | 2024-2025        |                  | 2025-2026        | \$ Increase        | % Increase     |
|---|--------------------|------------------|------------------|------------------|--------------------|----------------|
|   | Actual             | Budget           | Estimated        | Estimated        |                    |                |
| <b>HVRHS</b>                                |                    |                  |                  |                  |                    |                |
| Agriculture Education Grant (ASTE)          | \$930,800          | \$844,662        | \$824,643        | <b>\$824,643</b> | -\$20,019.00       | -2.37%         |
| Adult Education Grant                       | \$3,012            | \$2,008          | \$2,010          | <b>\$2,008</b>   | \$0.00             | 0.00%          |
| Tuition Out-of-District                     | \$65,960           | \$61,200         | \$103,640        | <b>\$88,400</b>  | \$27,200.00        | 44.44%         |
| Rental of Building                          | \$400              | \$0              | \$0              | <b>\$0</b>       | \$0.00             | 0.00%          |
| Interest Income                             | \$74,593           | \$44,930         | \$50,999         | <b>\$44,930</b>  | \$0.49             | 0.00%          |
| Office Use - Rental                         | \$5,500            | \$5,500          | \$5,500          | <b>\$5,500</b>   | \$0.00             | 0.00%          |
| Miscellaneous (Misc.+Encumbrance)           | \$22,298           | \$0              | \$800            | <b>\$0</b>       | \$0.00             | 0.00%          |
|   | <b>\$1,102,563</b> | <b>\$958,300</b> | <b>\$987,592</b> | <b>\$965,481</b> | <b>\$7,181.49</b>  | <b>0.75%</b>   |
| <b>Pupil Services</b>                       |                    |                  |                  |                  |                    |                |
| Tuition Out-of-District                     | \$3,538            | \$14,945         | \$2,814          | <b>\$0</b>       | -\$14,945.00       | -100.00%       |
| Interest Income                             | \$36,163           | \$35,240         | \$40,000         | <b>\$12,000</b>  | -\$23,240.00       | -65.95%        |
| Medicaid                                    | \$45,549           | \$40,000         | \$48,000         | <b>\$45,000</b>  | \$5,000.00         | 12.50%         |
| Special Ed. Placement and Excess Cost Grant | \$91,444           | \$50,000         | \$103,611        | <b>\$100,000</b> | \$50,000.00        | 100.00%        |
| Preschool                                   | \$25,900           | \$22,700         | \$24,000         | <b>\$25,000</b>  | \$2,300.00         | 10.13%         |
| Miscellaneous                               | \$282              | \$0              | \$0              | <b>\$0</b>       | \$0.00             | 0.00%          |
|   | <b>\$202,876</b>   | <b>\$162,885</b> | <b>\$218,425</b> | <b>\$182,000</b> | <b>\$19,115.00</b> | <b>11.74%</b>  |
| <b>RSSC</b>                                 |                    |                  |                  |                  |                    |                |
| Interest Income/Misc. Inc/ Encumbrance      | \$7,487            | \$7,929          | \$9,000          | <b>\$2,500</b>   | -\$5,429.00        | -68.47%        |
|   | <b>\$7,487</b>     | <b>\$7,929</b>   | <b>\$9,000</b>   | <b>\$2,500</b>   | <b>-\$5,429.00</b> | <b>-68.47%</b> |



# Proposed Draft 2025-2026 RSD1 Budget Revenue High School - Page 3

| Member Town                          | Enrollment |            |            | Percentage       |                  |                  | Assessment          |                     |                     |  |
|--------------------------------------|------------|------------|------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|--|
|                                      | 2022-2023  | 2023-2024  | 2024-2025  | 2022-2023        | 2023-2024        | 2024-2025        | 2022-2024           | 2024-2025           | 2025-2026           |  |
| Canaan                               | 25         | 23         | 29         | 8.2508%          | 7.9585%          | 8.8685%          | \$878,399           | \$872,736           | \$1,023,337         |  |
| Cornwall                             | 35         | 36         | 40         | 11.5512%         | 12.4567%         | 12.2324%         | \$1,229,758         | \$1,366,021         | \$1,411,500         |  |
| Kent                                 | 34         | 37         | 41         | 11.2211%         | 12.8028%         | 12.5382%         | \$1,194,622         | \$1,403,966         | \$1,446,787         |  |
| North Canaan                         | 116        | 102        | 108        | 38.2838%         | 35.2941%         | 33.0275%         | \$4,075,771         | \$3,870,393         | \$3,811,049         |  |
| <b>Salisbury</b>                     | <b>64</b>  | <b>63</b>  | <b>76</b>  | <b>21.1221%</b>  | <b>21.7993%</b>  | <b>23.2416%</b>  | <b>\$2,248,701</b>  | <b>\$2,390,537</b>  | <b>\$2,681,850</b>  |  |
| Sharon                               | 29         | 28         | 33         | 9.5710%          | 9.6886%          | 10.0917%         | \$1,018,943         | \$1,062,461         | \$1,164,487         |  |
| <b>Total</b>                         | <b>303</b> | <b>289</b> | <b>327</b> | <b>100.0000%</b> | <b>100.0000%</b> | <b>100.0000%</b> | <b>\$10,646,195</b> | <b>\$10,966,112</b> | <b>\$11,539,010</b> |  |
| <b>Less:</b>                         |            |            |            |                  |                  |                  |                     |                     |                     |  |
| Pupil Services                       |            |            |            |                  |                  |                  | \$1,650,655         | \$1,603,027         | \$1,956,942         |  |
| RSSC                                 |            |            |            |                  |                  |                  | \$363,722           | \$374,094           | \$446,491           |  |
| Net HVRHS (without allocations)      |            |            |            |                  |                  |                  | \$8,631,818         | \$8,988,991         | \$9,135,577         |  |
| <b>Total</b>                         |            |            |            |                  |                  |                  | <b>\$10,646,195</b> | <b>\$10,966,112</b> | <b>\$11,539,010</b> |  |
| <b>Per Pupil</b>                     |            |            |            |                  |                  |                  |                     |                     |                     |  |
| Net HVRHS Cost (without allocations) |            |            |            |                  |                  |                  | \$28,488            | \$31,104            | \$27,938            |  |
| Pupil Services                       |            |            |            |                  |                  |                  | \$5,448             | \$5,547             | \$5,985             |  |
| RSSC                                 |            |            |            |                  |                  |                  | \$1,200             | \$1,294             | \$1,365             |  |
| <b>Net Cost Per Pupil</b>            |            |            |            |                  |                  |                  | <b>\$35,136</b>     | <b>\$37,945</b>     | <b>\$35,287</b>     |  |

# Proposed Draft 2025-2026 RSD1 Budget Revenue Pupil Services - Page 4

| Member Town               | Enrollment  |             |             | Percentage       |                  |                  | Assessment         |                    |                    |
|---------------------------|-------------|-------------|-------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
|                           | 2022-2023   | 2023-2024   | 2024-2025   | 2023-2024        | 2024-2025        | 2025-2026        | 2023-2024          | 2024-2025          | 2025-2026          |
| Canaan                    | 74          | 76          | 67          | 5.9871%          | 6.0365%          | 5.3302%          | \$403,130          | \$421,557          | \$400,964          |
| Cornwall                  | 88          | 93          | 77          | 7.1197%          | 7.3868%          | 6.1257%          | \$479,398          | \$515,853          | \$460,809          |
| Kent                      | 161         | 162         | 156         | 13.0259%         | 12.8674%         | 12.4105%         | \$877,080          | \$898,583          | \$933,587          |
| North Canaan              | 240         | 246         | 245         | 19.4175%         | 19.5393%         | 19.4909%         | \$1,307,449        | \$1,364,514        | \$1,466,210        |
| <b>Salisbury</b>          | <b>286</b>  | <b>295</b>  | <b>285</b>  | <b>23.1392%</b>  | <b>23.4313%</b>  | <b>22.6730%</b>  | <b>\$1,558,044</b> | <b>\$1,636,308</b> | <b>\$1,705,592</b> |
| Sharon                    | 84          | 98          | 100         | 6.7961%          | 7.7840%          | 7.9554%          | \$457,607          | \$543,587          | \$598,453          |
| <b>Total K-8 Schools</b>  | 933         | 970         | 930         | 75.4854%         | 77.0453%         | 73.9857%         | \$5,082,708        | \$5,380,402        | \$5,565,615        |
| <b>HVRHS</b>              | 303         | 289         | 327         | 24.5146%         | 22.9547%         | 26.0143%         | \$1,650,655        | \$1,603,027        | \$1,956,942        |
| <b>Total Region</b>       | <b>1236</b> | <b>1259</b> | <b>1257</b> | <b>100.0000%</b> | <b>100.0000%</b> | <b>100.0000%</b> | <b>\$6,733,363</b> | <b>\$6,983,429</b> | <b>\$7,522,557</b> |
| <b>Net Cost Per Pupil</b> |             |             |             |                  |                  |                  | <b>\$5,448</b>     | <b>\$5,547</b>     | <b>\$5,985</b>     |

# Proposed Draft 2025-2026 RSD1 Budget

## Revenue RSSC - Page 5

| Member Town               | Enrollment  |             |             | Percentage       |                  |                  | Assessment          |                     |                     |
|---------------------------|-------------|-------------|-------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|
|                           | 2022-2023   | 2023-2024   | 2024-2025   | 2023-2024        | 2024-2025        | 2025-2026        | 2023-2024           | 2024-2025           | 2025-2026           |
| Canaan                    | 74          | 76          | 67          | 5.9871%          | 6.0365%          | 5.3302%          | \$ 103,494          | \$ 122,970          | \$119,384           |
| Cornwall                  | 88          | 93          | 77          | 7.1197%          | 7.3868%          | 6.1257%          | \$ 133,205          | \$ 143,012          | \$131,965           |
| Kent                      | 161         | 162         | 156         | 13.0259%         | 12.8674%         | 12.4105%         | \$ 220,290          | \$ 224,362          | \$231,355           |
| North Canaan              | 240         | 246         | 245         | 19.4175%         | 19.5393%         | 19.4909%         | \$ 265,369          | \$ 323,397          | \$343,327           |
| <b>Salisbury</b>          | <b>286</b>  | <b>295</b>  | <b>285</b>  | <b>23.1392%</b>  | <b>23.4313%</b>  | <b>22.6730%</b>  | <b>\$ 336,060</b>   | <b>\$ 381,168</b>   | <b>\$393,651</b>    |
| Sharon                    | 84          | 98          | 100         | 6.7961%          | 7.7840%          | 7.9554%          | \$ 130,132          | \$ 148,906          | \$160,902           |
| <b>Total K-8 Schools</b>  | <b>933</b>  | <b>970</b>  | <b>930</b>  | <b>75.4854%</b>  | <b>77.0453%</b>  | <b>73.9857%</b>  | <b>\$ 1,188,550</b> | <b>\$ 1,343,815</b> | <b>\$1,380,584</b>  |
| <b>HVRHS</b>              | <b>303</b>  | <b>289</b>  | <b>327</b>  | <b>24.5146%</b>  | <b>22.9547%</b>  | <b>26.0143%</b>  | <b>\$ 363,722</b>   | <b>\$ 374,094</b>   | <b>\$446,491</b>    |
| <b>Total Region</b>       | <b>1236</b> | <b>1259</b> | <b>1257</b> | <b>100.0000%</b> | <b>100.0000%</b> | <b>100.0000%</b> | <b>\$ 1,552,272</b> | <b>\$ 1,717,909</b> | <b>\$ 1,827,075</b> |
| <b>Net Cost Per Pupil</b> |             |             |             |                  |                  |                  | <b>\$1,200</b>      | <b>\$1,294</b>      | <b>\$1,365</b>      |



# Proposed Draft 2025-2026 RSD1 Budget Summary of Revenue - Page 6

| Member Town              | HVRHS<br>(before<br>allocation) | HVRHS<br>Pupil<br>Services | HVRHS<br>RSSC    | HVRHS<br>TOTAL      | K-8<br>Pupil Services<br>TOTAL | K-8<br>RSSC<br>TOTAL | TOTAL<br>MEMBER<br>ASSESSMENT |
|--------------------------|---------------------------------|----------------------------|------------------|---------------------|--------------------------------|----------------------|-------------------------------|
| Canaan                   | \$810,189                       | \$173,551                  | \$39,597         | \$1,023,337         | \$400,964                      | \$119,384            | \$1,543,685                   |
| Cornwall                 | \$1,117,502                     | \$239,381                  | \$54,617         | \$1,411,500         | \$460,809                      | \$131,965            | \$2,004,274                   |
| Kent                     | \$1,145,439                     | \$245,366                  | \$55,982         | \$1,446,787         | \$933,587                      | \$231,355            | \$2,611,729                   |
| North Canaan             | \$3,017,255                     | \$646,329                  | \$147,465        | \$3,811,049         | \$1,466,210                    | \$343,327            | \$5,620,587                   |
| <b>Salisbury</b>         | <b>\$2,123,253</b>              | <b>\$454,824</b>           | <b>\$103,772</b> | <b>\$2,681,850</b>  | <b>\$1,705,592</b>             | <b>\$393,651</b>     | <b>\$4,781,092</b>            |
| Sharon                   | \$921,939                       | \$197,490                  | \$45,059         | \$1,164,487         | \$598,453                      | \$160,902            | \$1,923,843                   |
| <b>Total Assessments</b> | <b>\$9,135,577</b>              | <b>\$1,956,942</b>         | <b>\$446,491</b> | <b>\$11,539,010</b> | <b>\$5,565,615</b>             | <b>\$1,380,584</b>   | <b>\$18,485,209</b>           |

| Net Expense Budgets<br>(excluding intra-region<br>transfers/allocations) |             |             |           |             |             |             |             |
|--|-------------|-------------|-----------|-------------|-------------|-------------|-------------|
| HVRHS  | \$9,135,577 |             |           | \$9,135,577 |             |             | \$9,135,577 |
| Pupil Services   |             | \$1,956,942 |           | \$1,956,942 | \$5,565,615 |             | \$7,522,557 |
| RSSC   |             |             | \$446,491 | \$446,491   |             | \$1,380,584 | \$1,827,075 |

| Change from 2024/2025 Budget |                  |                                |                      |                               |  |  |  |
|------------------------------|------------------|--------------------------------|----------------------|-------------------------------|--|--|--|
| Member Town                  | HVRHS<br>TOTAL   | K-8<br>Pupil Services<br>TOTAL | K-8<br>RSSC<br>TOTAL | TOTAL<br>MEMBER<br>ASSESSMENT | PERCENTAGE<br>CHANGE<br>FY 25 to FY 26 |  |  |
| Canaan                       | \$150,602        | -\$20,593                      | -\$3,586             | \$126,423                     | 9.01%                                  |  |  |
| Cornwall                     | \$45,480         | -\$55,044                      | -\$11,047            | -\$20,611                     | -1.12%                                 |  |  |
| Kent                         | \$42,821         | \$35,004                       | \$6,993              | \$84,818                      | 3.70%                                  |  |  |
| North Canaan                 | -\$59,344        | \$101,695                      | \$19,930             | \$62,282                      | 1.09%                                  |  |  |
| <b>Salisbury</b>             | <b>\$291,313</b> | <b>\$69,286</b>                | <b>\$12,483</b>      | <b>\$373,081</b>              | <b>8.93%</b>                           |  |  |
| Sharon                       | \$102,026        | \$54,867                       | \$11,996             | \$168,890                     | 10.49%                                 |  |  |
| <b>Total Assessments</b>     | <b>\$572,898</b> | <b>\$185,215</b>               | <b>\$36,769</b>      | <b>\$794,882</b>              | <b>4.49%</b>                           |  |  |



**Proposed Draft FY 2025-2026  
Regional School District No.1**

**Budget Drivers**

# Proposed Draft 2025-2026 RSD1 Budget Enrollment Data

## Salisbury - High School Enrollment Shift

- 63 Students as of 10/1/2023: 21.7993%
- 76 Students as of 10/2/2024: 23.2416%

## Salisbury – Pupil Services/RSSC Assessments

- 295 Students as of 10/1/2023: 23.4313%
- 285 Students as of 10/1/2024: 22.6730%

0% Budget Increase \$153,862

(3.5% was the starting point for Salisbury for the 2025-2026 budget.)

# Regional School District No.1 Enrollment Shift

Note:  
\*Enrollments reflect Student Census reported as of 10/1/2023 and 10/1/2024

|                        | Enrollment * |              | Enrollment Percentage |                  | Assessment Based on the 2024-2025 budget<br>Enrollment Effect \$ |                   | 24/25 to 25/26 Change Due To: |              |                       |             |
|------------------------|--------------|--------------|-----------------------|------------------|--|-------------------|-------------------------------|--------------|-----------------------|-------------|
|                        | 2023-24      | 2024-2025    | 2024-2025             | 2025-2026        | 2024-2025  | 2025-2026         | Shift in Enrollment           |              | Each 1% Budget Change |             |
|                        |              |              |                       |                  |  |                   | Dollars                       | Percentage   | Dollars               | Percentage  |
| <b>HVRHS</b>           |              |              |                       |                  |  |                   |                               |              |                       |             |
| Canaan                 | 23           | 29           | 7.9585%               | 8.8685%          | 872,738  | 989,499           | 116,761                       | 13.4%        | 9,895                 | 1.1%        |
| Cornwall               | 36           | 40           | 12.4567%              | 12.2324%         | 1,366,016  | 1,364,824         | -1,192                        | -0.1%        | 13,648                | 1.0%        |
| Kent                   | 37           | 41           | 12.8028%              | 12.5382%         | 1,403,969  | 1,398,944         | -5,025                        | -0.4%        | 13,989                | 1.0%        |
| North Canaan           | 102          | 108          | 35.2941%              | 33.0275%         | 3,870,391  | 3,685,027         | -185,364                      | -4.8%        | 36,850                | 1.0%        |
| <b>Salisbury</b>       | <b>63</b>    | <b>76</b>    | <b>21.7993%</b>       | <b>23.2416%</b>  | <b>2,390,536</b>   | <b>2,593,170</b>  | <b>202,634</b>                | <b>8.5%</b>  | <b>25,932</b>         | <b>1.1%</b> |
| Sharon                 | 28           | 33           | 9.6886%               | 10.0917%         | 1,062,463  | 1,125,977         | 63,514                        | 6.0%         | 11,260                | 1.1%        |
| <b>Total</b>           | <b>289</b>   | <b>327</b>   | <b>100.0000%</b>      | <b>99.9999%</b>  | <b>10,966,112</b>  | <b>11,157,452</b> | <b>191,328</b>                | <b>1.7%</b>  | <b>111,574</b>        | <b>1.0%</b> |
| <b>PUPIL SERVICES</b>  |              |              |                       |                  |  |                   |                               |              |                       |             |
| Canaan                 | 76           | 67           | 6.0365%               | 5.3302%          | 421,556  | 372,231           | -49,325                       | -11.7%       | 3,722                 | 0.9%        |
| Cornwall               | 93           | 77           | 7.3868%               | 6.1257%          | 515,852  | 427,784           | -88,068                       | -17.1%       | 4,278                 | 0.8%        |
| Kent                   | 162          | 156          | 12.8674%              | 12.4105%         | 898,586  | 866,679           | -31,907                       | -3.6%        | 8,667                 | 1.0%        |
| North Canaan           | 246          | 245          | 19.5393%              | 19.4909%         | 1,364,513  | 1,361,133         | -3,380                        | -0.2%        | 13,611                | 1.0%        |
| <b>Salisbury</b>       | <b>295</b>   | <b>285</b>   | <b>23.4313%</b>       | <b>22.6730%</b>  | <b>1,636,308</b>   | <b>1,583,353</b>  | <b>-52,955</b>                | <b>-3.2%</b> | <b>15,834</b>         | <b>1.0%</b> |
| Sharon                 | 98           | 100          | 7.7840%               | 7.9554%          | 543,590  | 555,560           | 11,970                        | 2.2%         | 5,556                 | 1.0%        |
| HVRHS                  | 289          | 327          | 22.9547%              | 26.0143%         | 1,603,025  | 1,816,690         | 213,665                       | 13.3%        | 18,167                | 1.1%        |
| <b>Total</b>           | <b>1,259</b> | <b>1,257</b> | <b>100.0000%</b>      | <b>100.0000%</b> | <b>6,983,430</b>   | <b>6,983,430</b>  | <b>0</b>                      | <b>0.0%</b>  | <b>69,835</b>         | <b>1.0%</b> |
| <b>CENTRAL OFFICE</b>  |              |              |                       |                  |  |                   |                               |              |                       |             |
| Canaan                 | 76           | 67           | 6.0365%               | 5.3302%          | 119,324  | 120,033           | 709                           | 0.6%         | 1,200                 | 1.0%        |
| Cornwall               | 93           | 77           | 7.3868%               | 6.1257%          | 135,545  | 139,369           | 3,824                         | 2.8%         | 1,394                 | 1.0%        |
| Kent                   | 162          | 156          | 12.8674%              | 12.4105%         | 220,123  | 217,853           | -2,270                        | -1.0%        | 2,179                 | 1.0%        |
| North Canaan           | 246          | 245          | 19.5393%              | 19.4909%         | 311,653  | 313,398           | 1,745                         | 0.6%         | 3,134                 | 1.0%        |
| <b>Salisbury</b>       | <b>295</b>   | <b>285</b>   | <b>23.4313%</b>       | <b>22.6730%</b>  | <b>364,949</b>   | <b>369,132</b>    | <b>4,183</b>                  | <b>1.1%</b>  | <b>3,691</b>          | <b>1.0%</b> |
| Sharon                 | 98           | 100          | 7.7840%               | 7.9554%          | 130,910  | 145,056           | 14,146                        | 10.8%        | 1,451                 | 1.1%        |
| HVRHS                  | 289          | 327          | 22.9547%              | 26.0143%         | 384,645  | 362,308           | -22,337                       | -5.8%        | 3,623                 | 0.9%        |
| <b>Total</b>           | <b>1,259</b> | <b>1,257</b> | <b>100.0000%</b>      | <b>100.0000%</b> | <b>1,717,909</b>   | <b>1,717,909</b>  | <b>0</b>                      | <b>0.00%</b> | <b>16,672</b>         | <b>1.0%</b> |
| <b>TOTAL REGION #1</b> |              |              |                       |                  |  |                   |                               |              |                       |             |
| Canaan                 | 99           | 96           |                       |                  | 1,413,618  | 1,481,763         | 68,145                        | 4.8%         | 14,817                | 1.0%        |
| Cornwall               | 129          | 117          |                       |                  | 2,017,413  | 1,931,977         | -85,436                       | -4.2%        | 19,320                | 1.0%        |
| Kent                   | 199          | 197          |                       |                  | 2,522,678  | 2,483,476         | -39,202                       | -1.6%        | 24,835                | 1.0%        |
| North Canaan           | 348          | 353          |                       |                  | 5,546,557  | 5,359,558         | -186,999                      | -3.4%        | 53,595                | 1.0%        |
| <b>Salisbury</b>       | <b>358</b>   | <b>361</b>   |                       |                  | <b>4,391,793</b>   | <b>4,545,655</b>  | <b>153,862</b>                | <b>3.5%</b>  | <b>45,457</b>         | <b>1.0%</b> |
| Sharon                 | 126          | 133          |                       |                  | 1,736,963  | 1,826,593         | 89,630                        | 5.2%         | 18,267                | 1.1%        |
| <b>Total</b>           | <b>1,259</b> | <b>1,257</b> |                       |                  | <b>17,629,022</b>  | <b>17,629,022</b> | <b>0</b>                      | <b>0.0%</b>  | <b>176,291</b>        | <b>1.0%</b> |



## **FY 2024-2025 Unexpended Funds**

**Budgets reductions totaling \$176,903 (1.0%) are reflected in the 25/26 budget from 24/25 unexpended funds.**

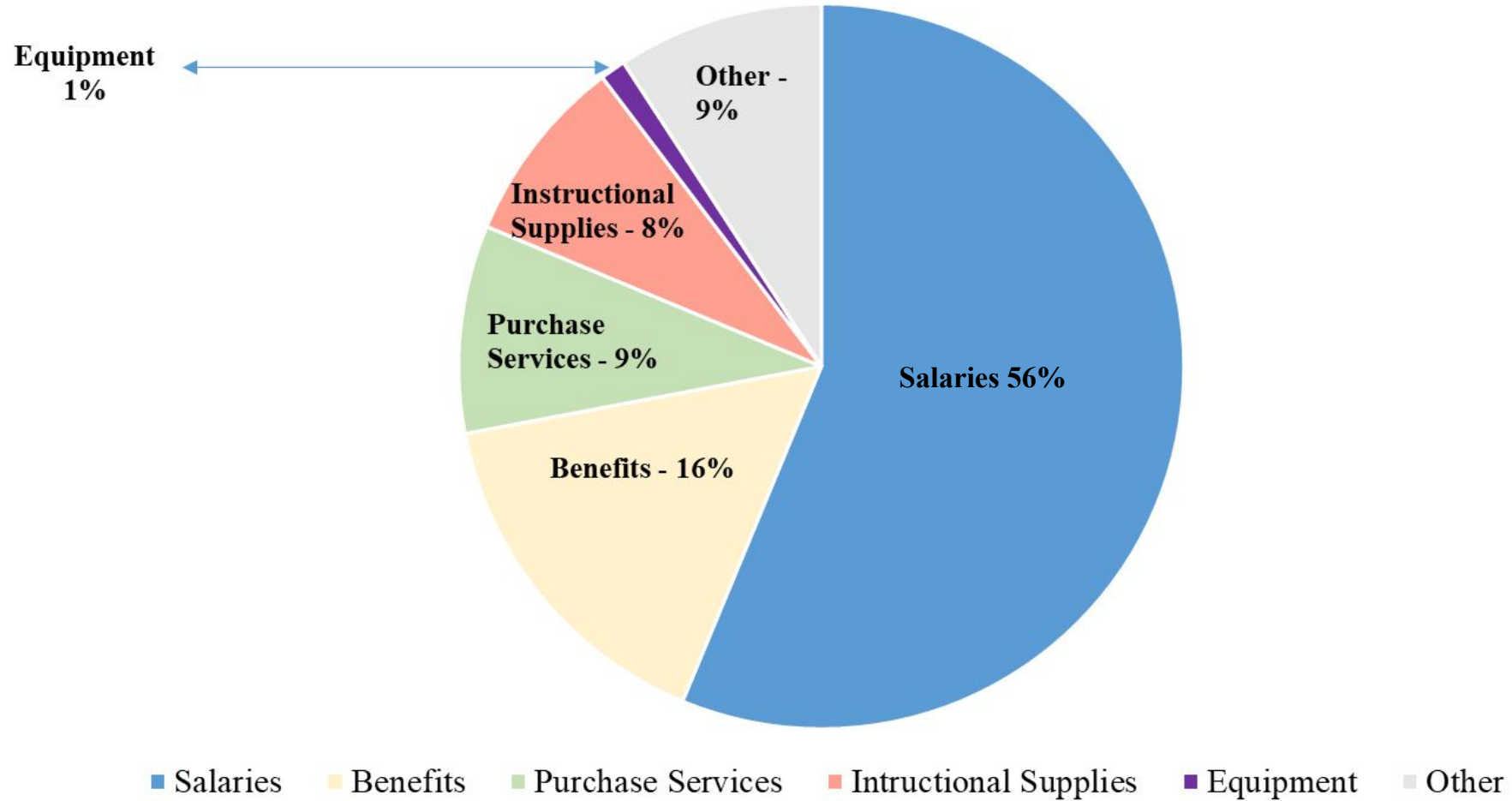
**Budget requests to be covered with 24/25 unexpended funds include the following:**

- Athletic Equipment - Softball Dugouts and Scoreboard Stanchions - \$63,000
- IT Equipment - \$50,000
- General Maintenance - \$40,663
- Math Equipment - Smart Boards and Scientific Calculators - \$12,740
- Science Equipment - Vernier Probes and Projectors - \$10,500

# Proposed Draft 2025-2026 RSD1 Budget High School Account Detail

|                    | <u>2024-2025</u> | <u>2025-2026</u> | <u>Increase</u> |
|--------------------|------------------|------------------|-----------------|
| Salaries           | \$5,578,570      | \$5,682,450      | \$103,879       |
| Benefits           | \$1,531,927      | \$1,592,946      | \$61,019        |
| Purchased Services | \$848,661        | \$936,767        | \$88,106        |
| Supplies           | \$767,609        | \$845,871        | \$78,172        |
| Property           | \$73,203         | \$115,244        | \$42,041        |
| Other              | \$1,147,321      | \$927,870        | (\$219,451)     |

**Proposed RSD1 FY26**  
**High School Budget Breakdown by Object**





# Proposed Draft 2025- 2026 High School Budget Highlights

## Salaries:

- Certified Contract (2025-2028) - 13.20% over Three Year Agreement
- Non-Certified Contract - Collective Bargaining Complete (3.8% GWI + Step)
- **Teacher Retirement - World Language (1.0 FTE) - Position not to be filled**
- **SRBI Coordinator - Position Elimination**

## Benefits:

- 9.9% Increase for Health Insurance Premiums
- 6.99% Increase for Dental Insurance Premium
- Anticipated reduction in Unemployment Charges

## Purchase Services:

- Consulting Physician RFP (September 2024) - Annual Contract Increase
- Cafeteria Subsidy Reduction (\$5,000)
- Legal/Consulting Fees - Projected Reduction
- **Maintenance - General - Increase for Emergency Oil Shut-Offs; Mini Split Installation in Ag-Ed Classrooms; Metal Shop Refurbishment; Masonry Repairs; Column Refurbishment; and Floor Repairs on Second Floor of High School**
- Contracted Services Buildings and Grounds :  
New Lawn/Landscape Contract; Boiler System Repair/Maintenance;  
HVAC System Maintenance
- Transportation Athletics - Following contractual agreement with All-Star Transportation + Indoor Track Program
- Telephone - IPfone Program - 29.9% Increase
- Travel Math - Attendance at Annual Math Conference - ATOMIC and NCSM Conference

## Supplies

- Graduation - Tent Rental modified for Auditorium Use
- Title 1 - Curriculum and Reading Materials for English Language Learner (ELL) classes (\$4,226 increase)
- **Software Technology - Reduction due to modification of software use**
- Athletic Awards Reduction - Athletic Hall of Fame Ceremony and Varsity Letter/Pin Orders completed in current fiscal year
- **Electricity - Change in Supply Rate (\$0.1057); New HVAC in Cafeteria, Auditorium, and Room 133 increase usage; Window AC Units in High School Classrooms (~\$138,000 increase)**
- Heating Oil - Reduction in Gallons used (68,000 to 54,000 gallons) and price per gallon reduction (\$2.96 per gallon to \$2.70 per gallon) - (~\$55,600 reduction)
- Reduction Textbook Costs (Math, Science)

## Equipment/Property:

- Math and Science Equipment - To be paid out of FY25 Unexpended Funds
- Art - New Ceramics Program (~\$12,000) - Paid out of FY25 Unexpended Funds
- English – Camcorder Purchase (x1) for Technology Dependent Assignments (~\$4,000)
- Social Studies - Equipment needs covered in FY24 Unexpended Funds
- Technology - \$50,000 to be paid out of FY25 Unexpended Funds
- Buildings and Grounds - SawStop Table Saw and Ladder Rack for Maintenance Truck
- Principal's Office - New Radios as a result of the safety audit to be paid from FY25 Budget (~\$7,500 reduction)

## Other:

- **One of Three Debt Services Completed at end of FY25** 15

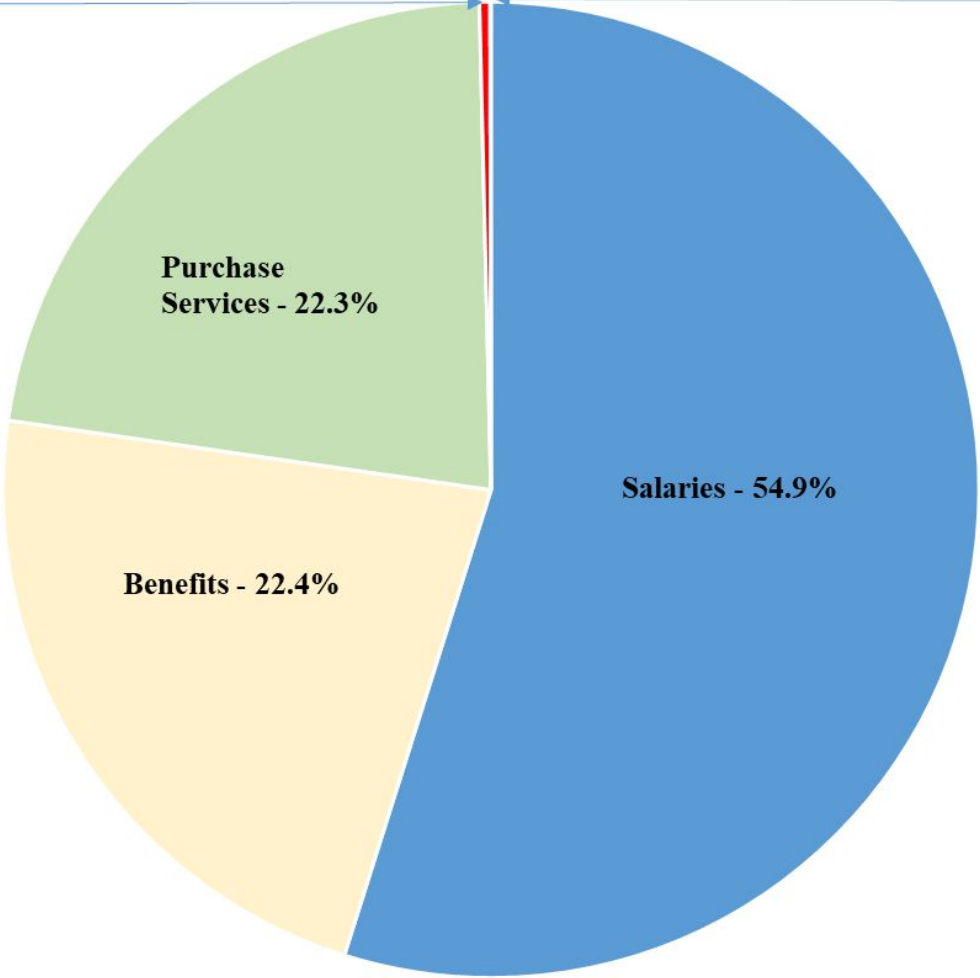
# Proposed Draft 2025-2026 RSD1 Budget Pupil Services Account Detail

|                           | <u>2024-2025</u> | <u>2025-2026</u> | <u>Increase</u> |
|---------------------------|------------------|------------------|-----------------|
| <b>Salaries</b>           | \$3,974,978      | \$4,226,812      | \$251,833       |
| <b>Benefits</b>           | \$1,428,181      | \$1,727,123      | \$298,942       |
| <b>Purchased Services</b> | \$1,713,854      | \$1,721,322      | \$7,468         |
| <b>Supplies</b>           | \$27,050         | \$27,050         | \$0             |
| <b>Property</b>           | \$2,250          | \$2,250          | \$0             |

**Proposed RSD1 FY26**  
**Pupil Services Budget Breakdown by Object**

Instructional  
Supplies - 0.4%

Equipment -  
0.03%



■ Salaries   ■ Benefits   ■ Purchase Services   ■ Instructional Supplies   ■ Equipment



# Proposed Draft 2025-2026 Pupil Services Budget Highlights

Salaries and Benefits Account for 77.3% (\$5,953,935) of the total budget costs for Special Education

## Salaries:

Contractual Increases - Certified, Non-Certified, Administrative, and Non-Union Agreements  
Seven (7) Degree Changes - MA to 6TH Lane in Salary Schedule  
Speech/Language Pathologist Retirement - Position Replaced

## Benefits:

9.9% Increase in Health Insurance  
6.99% Increase in Dental Insurance  
2024-2025 - Nine (9) Employees with Dependent Status/Benefit Election Changes

## Purchase Services:

Increase in cost for educational/psychological evaluations  
Out of District Tuition and Transportation Costs are for eight (8) students requiring services that can't be provided by in-district personnel.  
Out-of-District Tuition: Flat FY25 to FY26 -\$1,176,000  
Transportation: Flat FY25 to FY26 - \$428,065

# Pupil Services Budget

## Federal Funding Sources

The District receives approximately **\$773,516** in federal funds to supplement special education services through Individuals with Disabilities Education Act (IDEA) grants.

**We currently use these funds for the following:**

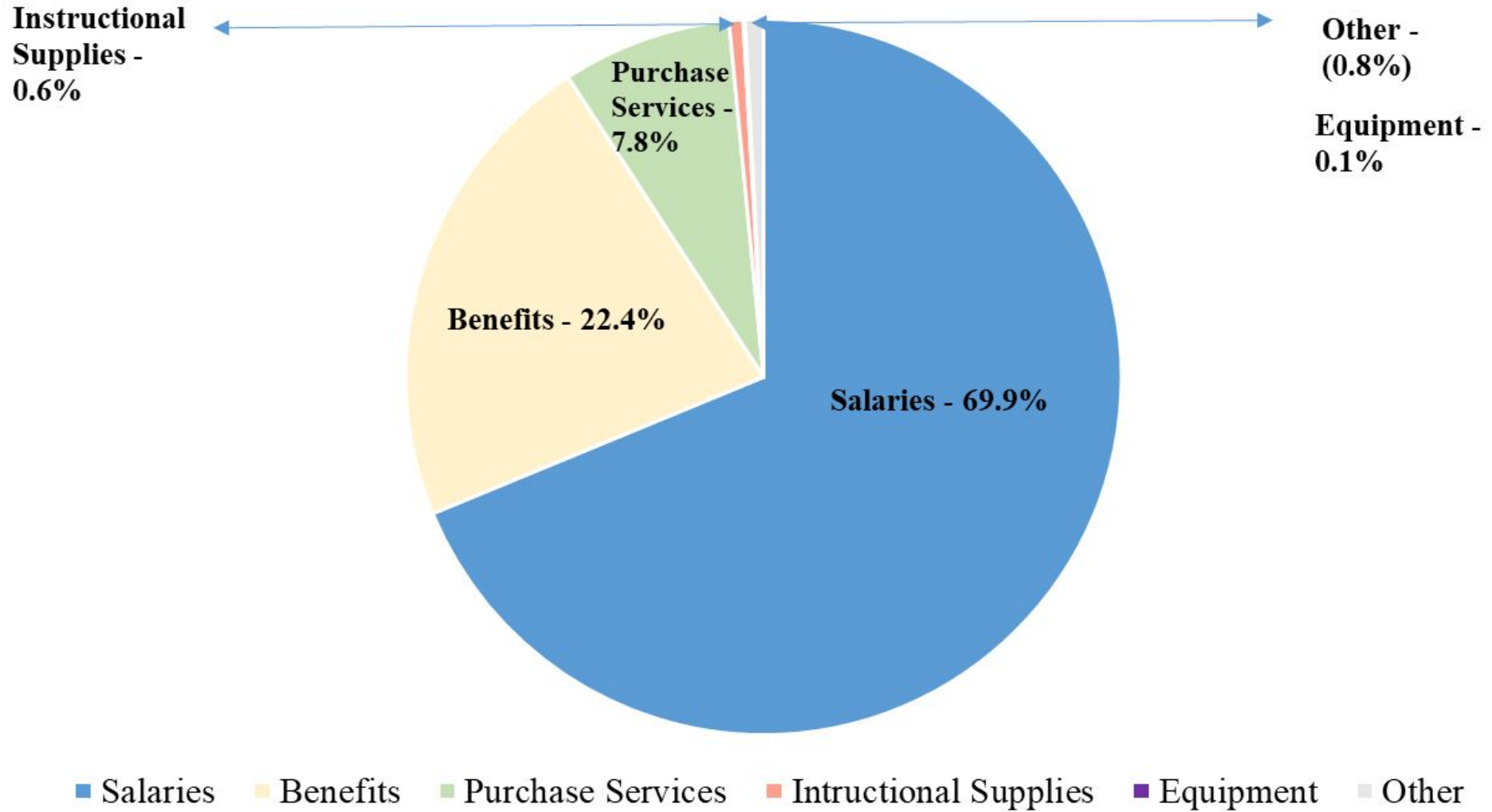
- Special Education Certified Teaching Positions/ Educational Paraprofessionals - **\$531,223**
- Student Support Services - **\$156,718**
- Transportation, Tuition, and Related Student Services - **\$38,751**
- Instructional Supplies and Equipment - **\$36,546**

**Loss of federal IDEA grant funding could result in a budgetary impact up to \$773,516.**

# Proposed Draft 2025-2026 RSD1 Budget RSSC Account Detail

|                    | <u>2024-2025</u> | <u>2025-2026</u> | <u>Increase</u> |
|--------------------|------------------|------------------|-----------------|
| Salaries           | \$1,235,790      | \$1,279,518      | \$43,728        |
| Benefits           | \$342,175        | \$409,723        | \$67,548        |
| Purchased Services | \$149,980        | \$142,441        | (\$7,539)       |
| Supplies           | \$11,857         | \$11,857         | \$0             |
| Equipment          | \$1,500          | \$1,500          | \$0             |

**Proposed RSD1 FY26**  
**Regional School Service Center (RSSC) Budget Breakdown by Object**





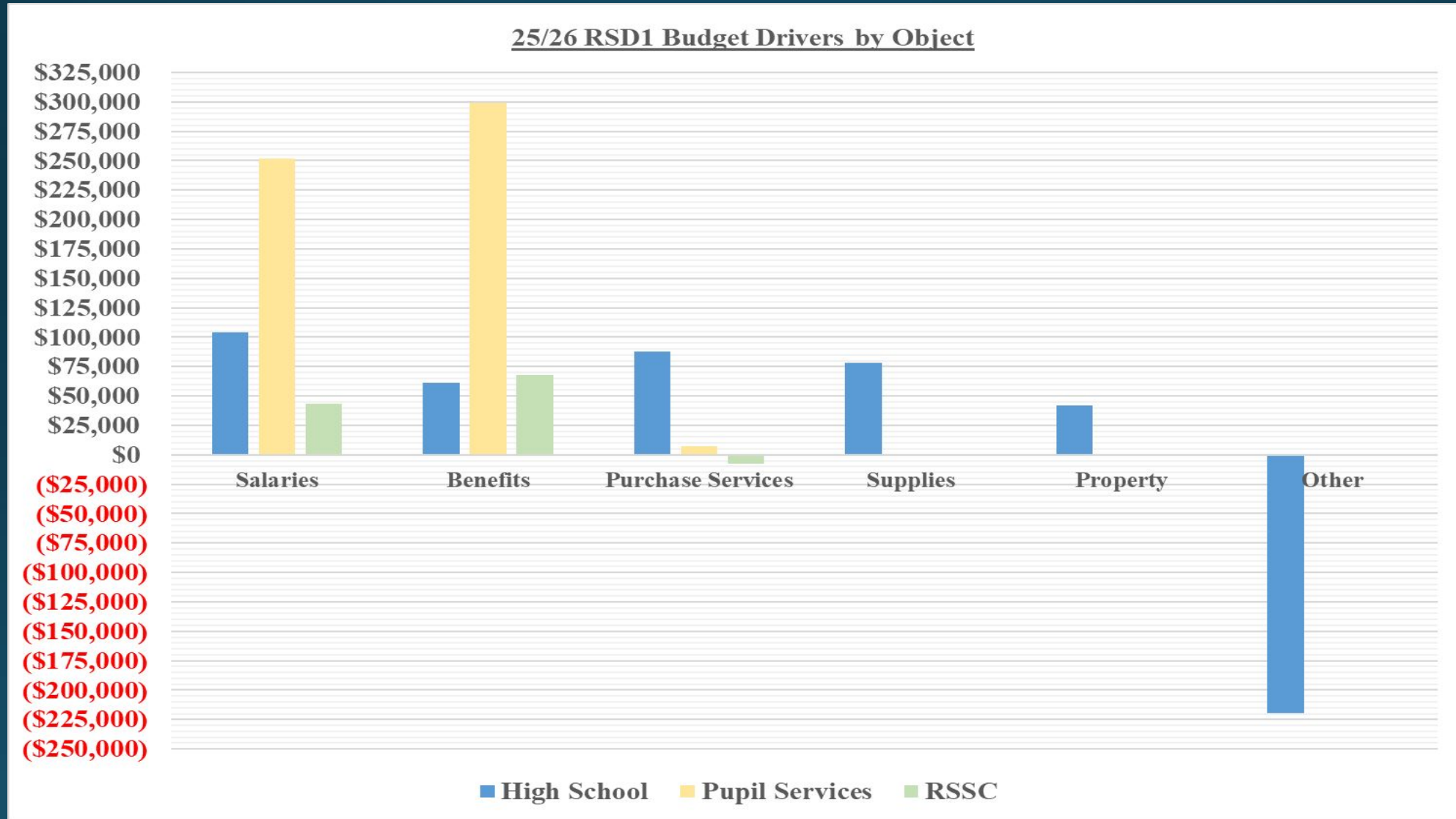
# Proposed Draft 2025-2026 RSSC Budget Highlights

- Salary Increases - Administrative, Non-Union  
Certified/ Non-Certified Staff - Collective Bargaining Contractual Increases
- Regional English Language Learners (ELL) Position Reduction (1.0 FTE to 0.6 FTE)  
due to low student numbers
- Benefits - Health Insurance (9.9%) and Dental Insurance (6.99%)
- Benefits - Pension Adjustments -  
The Supt. Contract was finalized after the vote on the FY25 budget. The pension portion of the Supt. compensation package was not accounted for in the FY25 budget. As a result, the FY26 budget amount reflects the initial actual pension contribution in addition to the negotiated increase. The Asst. Supt. received new pension contribution as part of individual agreement (3.7% of gross annual salary). One (1) newly eligible employee for pension contribution in FY26.
- Purchase Services - Reduction in Legal Services and Lease of Copier

# Proposed Draft 2025/2026 Region One Budget Drivers by Object Total Increases/Decreases

| 2025/2026 Draft RSD1 Budget Drivers By Object Total Increases/Decreases |                                      |                                       |                  |                                       |                |
|---|--------------------------------------|---------------------------------------|------------------|---------------------------------------|----------------|
|   | High School                          | Pupil Services                        | RSSC             | Total (\$)                            | Total %        |
| Salaries  | \$103,879                            | \$251,833                             | \$43,728         | \$421,045                             | 51.55%         |
| Benefits  | \$61,019                             | \$298,942                             | \$67,548         | \$427,823                             | 52.38%         |
| Purchase Services   | \$88,106                             | \$7,468                               | (\$7,539)        | \$88,035                              | 10.78%         |
| Supplies  | \$78,172                             | \$0                                   | \$0              | \$78,172                              | 9.57%          |
| Property  | \$42,041                             | \$0                                   | \$0              | \$42,041                              | 5.15%          |
| Other   | (\$219,451)                          | \$0                                   | \$0              | (\$219,451)                           | -26.87%        |
| <b>Gross Expense</b>  | <b>\$153,768</b>                     | <b>\$558,243</b>                      | <b>\$103,738</b> | <b>\$815,749</b>                      |                |
| <b>Revenue</b>  | <b style="color: red;">(\$7,181)</b> | <b style="color: red;">(\$19,115)</b> | <b>\$5,429</b>   | <b style="color: red;">(\$20,867)</b> |                |
| <b>Net Expense</b>  | <b>\$146,587</b>                     | <b>\$539,128</b>                      | <b>\$109,167</b> | <b>\$794,882</b>                      | <b>100.00%</b> |

# Proposed Draft 2025-2026 Region One Budget Drivers by Object Total Budget Increases/Decreases



| HVRHS Grade Level Enrollments by Year & Town (as of October 1 of each year) |                           |               |           |                    |                 |              |                |
|---|---------------------------|---------------|-----------|--------------------|-----------------|--------------|----------------|
|   | 21 (Falls Village/Canaan) | 31 (Cornwall) | 68 (Kent) | 100 (North Canaan) | 122 (Salisbury) | 125 (Sharon) | TOTAL BY GRADE |
| <b>2025</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 6                         | 4             | 6         | 28                 | 13              | 9            | 66             |
| Grade 10  | 10                        | 13            | 11        | 22                 | 21              | 10           | 87             |
| Grade 11  | 6                         | 5             | 7         | 24                 | 19              | 7            | 68             |
| Grade 12  | 7                         | 14            | 11        | 24                 | 17              | 6            | 79             |
| <b>TOTAL HS</b>   | <b>29</b>                 | <b>36</b>     | <b>35</b> | <b>98</b>          | <b>70</b>       | <b>32</b>    | <b>300</b>     |
|   |                           |               |           |                    |                 |              | <b>23.33%</b>  |
| <b>2024</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 10                        | 13            | 11        | 22                 | 21              | 10           | 87             |
| Grade 10  | 6                         | 5             | 7         | 24                 | 19              | 7            | 68             |
| Grade 11  | 7                         | 14            | 11        | 24                 | 17              | 6            | 79             |
| Grade 12  | 6                         | 8             | 12        | 38                 | 19              | 10           | 93             |
| <b>TOTAL HS</b>   | <b>29</b>                 | <b>40</b>     | <b>41</b> | <b>108</b>         | <b>76</b>       | <b>33</b>    | <b>327</b>     |
|   |                           |               |           |                    |                 |              | <b>23.24%</b>  |
| <b>2023</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 5                         | 8             | 6         | 17                 | 19              | 6            | 61             |
| Grade 10  | 7                         | 14            | 11        | 24                 | 14              | 8            | 78             |
| Grade 11  | 8                         | 8             | 10        | 43                 | 17              | 9            | 95             |
| Grade 12  | 3                         | 6             | 10        | 18                 | 13              | 5            | 55             |
| <b>TOTAL HS</b>   | <b>23</b>                 | <b>36</b>     | <b>37</b> | <b>102</b>         | <b>63</b>       | <b>28</b>    | <b>289</b>     |
|   |                           |               |           |                    |                 |              | <b>21.80%</b>  |
| <b>2022</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 6                         | 14            | 7         | 23                 | 20              | 5            | 75             |
| Grade 10  | 7                         | 8             | 8         | 41                 | 20              | 10           | 94             |
| Grade 11  | 4                         | 6             | 10        | 20                 | 13              | 3            | 56             |
| Grade 12  | 8                         | 7             | 9         | 32                 | 11              | 11           | 78             |
| <b>TOTAL HS</b>   | <b>25</b>                 | <b>35</b>     | <b>34</b> | <b>116</b>         | <b>64</b>       | <b>29</b>    | <b>303</b>     |
|   |                           |               |           |                    |                 |              | <b>21.12%</b>  |
| <b>2021</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 7                         | 8             | 9         | 42                 | 23              | 8            | 97             |
| Grade 10  | 4                         | 7             | 9         | 23                 | 9               | 4            | 56             |
| Grade 11  | 10                        | 7             | 10        | 32                 | 11              | 11           | 81             |
| Grade 12  | 11                        | 3             | 12        | 29                 | 23              | 12           | 90             |
| <b>TOTAL HS</b>   | <b>32</b>                 | <b>25</b>     | <b>40</b> | <b>126</b>         | <b>66</b>       | <b>35</b>    | <b>324</b>     |
|   |                           |               |           |                    |                 |              | <b>20.37%</b>  |
| <b>2020</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 4                         | 10            | 8         | 22                 | 8               | 3            | 55             |
| Grade 10  | 10                        | 8             | 10        | 29                 | 13              | 12           | 82             |
| Grade 11  | 12                        | 4             | 10        | 27                 | 22              | 15           | 90             |
| Grade 12  | 6                         | 6             | 14        | 23                 | 16              | 13           | 78             |
| <b>TOTAL HS</b>   | <b>32</b>                 | <b>28</b>     | <b>42</b> | <b>101</b>         | <b>59</b>       | <b>43</b>    | <b>305</b>     |
|   |                           |               |           |                    |                 |              | <b>19.34%</b>  |
| <b>2019</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 10                        | 6             | 12        | 27                 | 15              | 12           | 82             |
| Grade 10  | 14                        | 5             | 10        | 27                 | 20              | 16           | 92             |
| Grade 11  | 7                         | 5             | 11        | 23                 | 15              | 14           | 75             |
| Grade 12  | 13                        | 15            | 16        | 22                 | 15              | 12           | 93             |
| <b>TOTAL HS</b>   | <b>44</b>                 | <b>31</b>     | <b>49</b> | <b>99</b>          | <b>65</b>       | <b>54</b>    | <b>342</b>     |
|   |                           |               |           |                    |                 |              | <b>19.01%</b>  |
| <b>2018</b>   |                           |               |           |                    |                 |              |                |
| Grade 9   | 13                        | 2             | 10        | 27                 | 22              | 12           | 86             |
| Grade 10  | 5                         | 8             | 15        | 25                 | 14              | 15           | 82             |
| Grade 11  | 12                        | 14            | 12        | 25                 | 16              | 13           | 92             |
| Grade 12  | 9                         | 13            | 15        | 31                 | 20              | 20           | 108            |
| <b>TOTAL HS</b>   | <b>39</b>                 | <b>37</b>     | <b>52</b> | <b>108</b>         | <b>72</b>       | <b>60</b>    | <b>368</b>     |
|   |                           |               |           |                    |                 |              | <b>19.57%</b>  |



**Thank you!**

**Any Questions?**