



## Regional School District No. 7

*The Pride of the Northwest Corner*  
*Northwestern High School is a School of Distinction and*  
*National Blue Ribbon Award School*

### 2022-23 Proposed Budget Overview

	<u>Budget</u>	<u>Assessment</u>
21/22 Approved Budget	\$22,354,846	\$20,138,365
<b><u>22/23 Proposed Budget</u></b>	<b><u>\$22,917,944</u></b>	<b><u>\$20,549,674</u></b>
Proposed \$ Increase	\$563,098	\$411,309
Proposed % Increase	2.52%	2.04%
<b><i>Five Year Average Increase</i></b>	<b><i>1.82%</i></b>	<b><i>1.47%</i></b>

#### Items of Note:

- Special Education costs absorb 21% of our budget. This includes a 7.19% increase for next year. Special Education alone is a 1.45% increase to our budget.
- Regular Education expenditures are only increasing the budget by 1.07% next year due to significant efforts to contain costs in negotiations, benefits, and school level expenditures.
- Over the last two years, Middle School staff was reduced due to decreasing enrollment. Those staff members have been reassigned to the High School to meet new 25 credit requirement at no additional cost.
- Regional School District No. 7 offers an exceptional comprehensive education around the state average per pupil cost.
- Northwestern is one of only 10 High Schools recognized by the Connecticut State Department of Education as a **School of Distinction**, and recognized as a **National Blue Ribbon School for Exemplary High Performance**.

## BUDGET BY OBJECT OVERVIEW

### 100: Salaries: 1.03%

- + Contractual Increases
- Vacancy Savings
- Use of ARP and ESSER Funds to support learning outcomes
- Agriculture, Science, Technology Education (ASTE) Grant revenues offset costs

### 200: Benefits: 4.67%

- + Medical Health Insurance renewal of 6%
- Liability and Property Insurance renewal of -0-%
- Worker's Comp. renewal is *minus 10%*

### 300: Professional and Technical Services: 0.47%

- + Shared Services Assessment up 2.58%
- + Federal Single Audit requirement and additional State Audit requirements: 11.37%
- Most accounts held to -0-%
- Use of \$25,000 of Excess Cost Grant to offset Special Education expenditures through Shared Services
- Use of \$50,000 in Excess Cost Grant to offset Special Education professional and technical services
- Shared Services grants support behavioral health and reading intervention

### 400: Property Services: 1.18%

- + Energy, Fuel, and Utilities
- + Refuse Removal
- + Rental Fees

### 500: Other Purchased Services: 10.78%

- + Spec. Ed. Tuition and Transportation (Additional outplacements)
- Most accounts held to -0-%
- Property and Liability Insurance renewal at -0-%
- Excess Cost Grant Offset for Outplacement Tuitions of \$225,000
- Excess Cost Grant Offset for Spec. Ed. Transportation of \$50,000

### 600: Supplies: 1.15%

- + High School Business Dept., Middle School Mathematics, High School STEM electives, High School AP Chemistry, and Social Studies
- Departments instructed to hold to -0-%



**700: Property: 113.78%**

- + Replacement of broken library and media chairs
- + Plan for a phased-in, level-funding model for roof replacements
- One-time local share of Vo-Ag bus grant removed
- Emergency Connectivity Grant of \$25,000

**800: Other Objects: (13.33%)**

- + NEASC Accreditation work
- No new borrowing since 2012
- Bond interest reduced \$12,250

**900: Other Use of Funds: (104.38%)**

- Last bond payment in June 2022
- No new borrowing since 2012
- Bond principal payment reduced \$298,000 to level fund roof replacement projects

**A Look At Colebrook’s Assessment History:**

Enrollment changes in each town cause the assessments to “swing” from year to year. This is a statutory requirement and is out of our control.

<u>Colebrook</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>Proposed Budget</u> <u>2022-2023</u>
Assessments	\$1,941,957	\$2,019,878	\$2,190,595
	2.49%	4.01%	8.45%

<b>3-year Average</b>	<b>4.98%</b>
<b>5-year Average</b>	<b>3.55%</b>
<b>7-year Average</b>	<b>2.98%</b>



# Historical Expenditure Increase Overview



<u>Year</u>	<u>Budget</u>	<u>Assessment</u>
• 2018-2019	0.93%	0.90%
• 2019-2020	1.77%	1.54%
• 2020-2021	2.53%	2.49%
• 2021-2022	1.33%	0.38%
• 2022-2023	2.52%	2.04%

Five Year Average Budget Increase: 1.82%

Five Year Assessment Average: 1.47%