

Andover's Budget in Context

Town of Andover, CT · FY 2020–21 through FY 2026–27 · Inflation comparisons and per-pupil cost analysis

A personal report by Scott Sauyet · scott@sauyet.com · Not an official town document

Report compiled April 9, 2026; updated to reflect Town Meeting outcome. Data for FY 2020-21 through FY 2025-26 is drawn directly from official Town of Andover budget documents (PDF workbooks and BOF-approved budget files). FY 2026-27 figures are from the budget presented at the annual Town Meeting on April 9, 2026, which the meeting accepted without modification and forwarded to referendum on May 5, 2026.

INTRODUCTION

Overview

The Town of Andover, Connecticut (population ~3,150) structures its annual budget across three major sections voted on by residents at referendum each spring:

1. **General Government** — Municipal operations including town administration, public works, fire, library, capital expenditures, and capital fund transfers.
2. **Andover Elementary School (AES)** — The local Board of Education budget for Pre-K through Grade 6.
3. **RHAM Regional School District (Levy)** — Andover's assessed share of the Regional School District No. 8 budget, serving Grades 7–12 alongside Hebron and Marlborough.

Fiscal years run July 1 – June 30. Budgets are typically approved at a town meeting in April or May, followed by a public referendum. The town maintains budget workbook documents (QuickBooks-based) beginning with FY 2020-21; these are the primary sources for all figures in this report.

Budget Data by Section — FY 2020-21 through FY 2026-27

FY 2020–2021 ✓ *Confirmed*

No public referendum — Board of Finance set budget directly under COVID-19 executive order.

Section	Amount
General Government	\$3,405,166
Andover Elementary School (AES)	\$3,902,400
RHAM Levy	\$5,227,811
Total	\$12,535,377

Notes: This is the only year in this series without a public referendum. Under Governor Lamont’s COVID-19 executive order, the Board of Finance was authorized to set the budget directly. The Selectmen revised the AES request downward from the Board of Education’s adopted figure of \$4,010,755 to \$3,902,400 (a reduction of \$108,355). The BOF finalized the RHAM levy at \$5,227,811 based on the regional budget allocation. The mill rate was set at **35.61 mills**. The General Government figure of \$3,405,166 includes AES school debt service of \$96,548 (final years of the school construction bond). Source: Town of Andover FY 2020-21 Final Town Budget as of 5/27/2020, Board of Finance Regular Meeting.

FY 2021–2022 ✓ *Confirmed*

Section	Amount
General Government	\$3,405,273
Andover Elementary School (AES)	\$3,902,400
RHAM Levy	\$5,119,757
Total	\$12,427,430

Notes: Approved at referendum on **July 13, 2021** (vote: 281 Yes, 226 No) after a delayed process. The AES budget held flat at \$3,902,400 for the second consecutive year — a COVID-era constraint. RHAM levy declined 2.1% to \$5,119,757, reflecting Andover’s enrollment share falling from 17.13% to 16.63% (203 of 1,221 students, Oct 2021 count). The estimated mill rate was 35.88, but the BOF set the **actual mill rate at 36.0 mills** — applying a correction for a prior-year budget overpayment. General Government includes the final AES debt service payment of \$93,000. Source: Town of Andover FY 2021-22 Final Budget document.

FY 2022–2023 ✓ *Confirmed*

Section	Amount
General Government	\$3,811,499
Andover Elementary School (AES)	\$4,102,787
RHAM Levy	\$5,026,937
Total	\$12,941,223

Notes: This is the **highest total budget year** in this series (FY 2020-21 through FY 2025-26), driven by a 12.0% jump in the General Government section to \$3,811,499 and the first AES increase in three years (+5.1% to \$4,102,787, adopted by the AES Board of Education). RHAM fell modestly to \$5,026,937 (Andover share: 16.63%, 203 of 1,221 students, Oct 2021 count). The AES school bond debt (\$93,000) was fully retired this year and does not appear in subsequent budgets. The proposed mill rate was approximately **32.97 mills**; the actual rate was slightly lower (approximately 32.86) because the taxable grand list jumped significantly from \$271M to \$310M on revaluation. Source: Town of Andover FY 2022-23 Budget, BOF Approved for Town Budget Meeting, 4/27/2022.

FY 2023–2024 ✓ *Confirmed*

Section	Amount
General Government	\$3,740,851
Andover Elementary School (AES)	\$4,234,796
RHAM Levy	\$4,493,413
Total	\$12,469,060

Notes: Approved at referendum on **May 16, 2023** (vote: 358 Yes, 122 No). This budget represented a significant decrease from the prior year, driven primarily by a \$533,524 drop in the RHAM levy — Andover’s share fell sharply from 16.63% to 14.43% (171 of 1,188 students, Oct 2022 count). General Government fell modestly (-1.9%) while AES grew 3.2%. The mill rate was set at **31.29 mills**, down from approximately 32.86 the prior year. Source: Town of Andover FY 2023-24 Budget (5/2/2023 Budget Meeting); confirmed in FY 2024-25 and FY 2025-26 budget workbooks.

FY 2024–2025 ✓ *Confirmed*

Section	Amount
General Government	\$4,343,347
Andover Elementary School (AES)	\$4,348,058
RHAM Levy	\$4,150,106
Total	\$12,841,511

Notes: Approved at referendum on **May 14, 2024** (vote: 174 Yes, 102 No). General Government rose 16.1% to \$4,343,347 — a major jump driven by increased capital fund contributions (road improvement fund, bridge fund, fire engine fund, and the new Open Space and AES Capital funds) plus operating cost increases. AES grew 2.7% to \$4,348,058. RHAM fell further to \$4,150,106 (Andover share: 13.43%, 145 of 1,080 students, Oct 2023 count). Mill rate: **31.46 mills**. Source: Town of Andover FY 2024-25 Budget (approved at referendum); confirmed in FY 2025-26 Budget Workbook, May 7, 2025.

FY 2025–2026 ✓ *Confirmed*

First Referendum (May 6, 2025) — REJECTED

Section	Amount
General Government	\$4,197,809
Andover Elementary School (AES)	\$4,729,155
RHAM Levy	\$4,136,532
Total	\$13,062,497

Final Approved Budget (second referendum, May 27, 2025)

Section	Amount
General Government (incl. Capital)	\$4,198,432
Andover Elementary School (AES)	\$4,565,461
RHAM Levy	\$4,135,532
Total	\$12,899,425

Notes: The May 6, 2025 first-round budget of \$13,062,497 was defeated 271–310 — the first Andover budget to fail at referendum in recent memory. The AES request was reduced from \$4,729,155 to \$4,565,461 (a cut of \$163,694) for the second referendum. The Board of Finance deliberately targeted a total close to the prior year: the approved \$12,899,425 is only \$57,914 (+0.45%) above FY 2024-25’s \$12,841,511 — the smallest year-over-year increase in this series. Though AES still received a 5.0% increase over FY 2024-25, RHAM fell slightly (\$4,150,106 → \$4,135,532) and General Government dipped (\$4,343,347 → \$4,198,432), producing the near-flat total. The mill rate for FY 2025-26 was **31.59 mills**. Source: Town of Andover FY 2025-26 Budget Workbook (5/7/2025); confirmed in FY 2026-27 Budget document.

FY 2026–2027 *On the ballot — referendum May 5, 2026*

Section	Amount	vs. FY 2025-26	% Change
General Government (operating)	\$3,363,737	+\$194,054	+6.12%
Capital Budget	\$998,750	-\$30,000	-2.92%
General Govt + Capital	\$4,362,487	+\$164,054	+3.9%
Andover Elementary School (AES)	\$5,063,651	+\$498,189	+10.91%
RHAM Levy (gross)	\$4,258,178	+\$122,646	+2.97%
RHAM Accounting Error Correction	-\$258,876	—	—
RHAM Levy (net revised)	\$3,999,302	-\$136,230	-3.29%
Grand Total (gross RHAM)	\$13,684,316	+\$784,891	+6.08%
Grand Total (net RHAM)	\$13,425,440		

Notes: This budget was presented at the annual Town Meeting on **April 9, 2026** and was accepted without modification, forwarding the figures shown above to a public referendum on **May 5, 2026**. The numbers below the table — and the section figures above — are exactly what voters will see on the ballot. The document notes a RHAM accounting error from a prior year affecting the assessment; with the error correction applied, the net RHAM levy would be \$3,999,302 — a decrease of 3.29% year over year — bringing the revised total Andover budget to \$13,425,440. The estimated mill rate is **33.38 mills** (or 32.46 mills with vehicle cap), up from 31.59 — a proposed increase of 5.68%. Key cost drivers: AES +10.91% (largest single increase, driven by February 2026 AES Board update); employee benefits +13.79% (including health insurance +21%); public welfare +10.05%; town offices +8.46%; public safety +5.5%. Source: Town of Andover 2026-2027 Budget, Town Meeting, Thursday April 9, 2026 (Preliminary Budget as of 4.8.26); accepted unchanged at Town Meeting.

Summary Table

Fiscal Year	General Govt	AES	RHAM Levy	Total
2020–21 ✓	\$3,405,166	\$3,902,400	\$5,227,811	\$12,535,377
2021–22 ✓	\$3,405,273	\$3,902,400	\$5,119,757	\$12,427,430
2022–23 ✓	\$3,811,499	\$4,102,787	\$5,026,937	\$12,941,223
2023–24 ✓	\$3,740,851	\$4,234,796	\$4,493,413	\$12,469,060
2024–25 ✓	\$4,343,347	\$4,348,058	\$4,150,106	\$12,841,511
2025–26 ✓	\$4,198,432	\$4,565,461	\$4,135,532	\$12,899,425
<i>Nominal change, 2020-21 → 2025-26</i>	+23.3%	+17.0%	-20.9%	+2.9%
<i>Real change vs. inflation (-23.1%)</i>	+0.2%	-6.1%	-44.0%	-20.2%
2026–27 📄	\$4,362,487 *	\$5,063,651	\$4,258,178 †	\$13,684,316 †
<i>Nominal change, 2020-21 → 2026-27</i>	+28.1%	+29.8%	-18.5%	+9.2%
<i>Real change vs. inflation (-23.1%)</i>	+5.0%	+6.7%	-41.6%	-13.9%

* Includes capital budget of \$998,750. † Gross RHAM; net RHAM after accounting error correction = \$3,999,302, revised total \$13,425,440.

Inflation benchmark: CPI-U January 2020 → January 2026, +23.1% (BLS index: 257.971 → 317.671). Real change = nominal change minus 23.1 percentage points.

What the table shows. Through FY 2025-26, General Government has essentially matched inflation in nominal terms (+23.3% vs. +23.1% CPI), leaving it roughly flat in real terms (+0.2%). AES spending grew +17.0% — below inflation, representing a -6.1% real decline — in part because per-pupil cost was held nearly flat while enrollment grew. The RHAM levy collapsed 20.9% in nominal terms (-44% in real terms), almost entirely due to Andover’s shrinking share of regional enrollment (17.13% in FY 2021-22 → 13.43% by FY 2024-25), not cuts to RHAM’s own budget. The proposed 2026-27 budget, for the first time, would push both General Government and AES meaningfully above the inflation benchmark in cumulative terms (both near +29%), while RHAM remains far below due to the structural enrollment shift.

Social Security COLA Comparison

Social Security Cost-of-Living Adjustments offer a second benchmark alongside CPI — and one that is directly meaningful for Andover residents on fixed incomes. COLA is set each fall based on the third-quarter CPI-W and takes effect in January.

Annual COLA Rates

Year (effective Jan.)	COLA	Cumulative since Jan. 2020
2020	+1.6%	+1.6%
2021	+1.3%	+2.9%
2022	+5.9%	+9.0%
2023	+8.7%	+18.5%
2024	+3.2%	+22.3%
2025	+2.5%	+25.3%
2026	+2.8%	+28.8%
2027	+2.8–3.2% (est.)	+32.4–33.0% (est.)

Cumulative figures are compound, not simple sums.

Comparison Against Andover's Budget Growth

Benchmark	Jan. 2020 → Jan. 2026	Jan. 2020 → Jan. 2027 (est.)
Social Security COLA (cumulative)	+28.8%	+32.4–33.0%
CPI-U (Jan. 2020 → Jan. 2026)	+23.1%	—
Andover total budget growth	+2.9% (2020-21 → 2025-26)	+9.2% (2020-21 → 2026-27)
Gap: COLA minus budget growth	-25.9 pts	-23.5 pts *

* Approximate; based on the midpoint of the 2.8–3.2% estimated 2027 COLA range.

Andover’s total budget grew only +2.9% through 2025-26 against a cumulative COLA benchmark of +28.8% — meaning a resident whose primary income is Social Security saw their benefit rise roughly ten times faster than the town’s total tax burden over this period. Even the proposed 2026-27 budget (+9.2%) remains far below the projected COLA of about 32–33%.

The important caveat is that COLA affects the income side for fixed-income residents (their SS benefit goes up) but not their property tax bill directly — property taxes are set by the mill rate applied to assessed value, which follows its own revaluation cycle. Still, COLA provides a useful intuition about what “keeping pace with rising costs” means for residents on fixed incomes.

PER-PUPIL COST

AES Per-Pupil Expenditure

Methodology

Per-pupil figures below are calculated as: **AES approved budget ÷ school annual average enrollment**. The AES approved budget is the total budget approved at town referendum (confirmed from official town budget documents). The enrollment denominator is the average monthly PowerSchool enrollment count over the school year, covering all enrolled students — Pre-K through Grade 6 — regardless of town of residence, including out-of-district preschool students who pay tuition. Using total school enrollment (rather than Andover-resident-only ADM) produces a lower per-pupil figure but reflects the full cost per student served.

AES’s preschool program accepts both Andover-resident and out-of-district families on a tuition basis and has historically been funded through tuition revenue, School Readiness grants, and Smart Start grants — not from the general operating fund that goes to referendum. The preschool has grown from 2 classrooms (through 2023-24) to 3 classrooms (2024-25) to 4 classrooms (2025-26).

Note on the CT SDE NCEP methodology: The CT SDE Net Current Expenditures Per Pupil for Andover was **\$24,643** in 2024-25 — higher than the figures below because NCEP uses Andover-resident-only ADM (~187 students), not total school headcount (~241), and includes all funding sources. See the CT State Comparison section below for the full NCEP series and peer group data.

Note on enrollment data sources. Monthly enrollment counts in this report are drawn from PowerSchool, the student information system used by Andover Elementary and required by the Connecticut State Department of Education. Each enrolled student is identified by a State Assigned Student Identifier (SASID), a unique permanent ID assigned at first enrollment in any Connecticut public school and tracked across districts throughout a student’s K–12 career. The same PowerSchool counts are submitted to CT SDE for the official October 1 enrollment census and other state reporting. The enrollment figures used here therefore match what the state and AES would independently report; they are not internal estimates.

AES Total Enrollment (Pre-K through Grade 6)

Monthly enrollment figures are drawn from PowerSchool, the student information system Andover Elementary uses for state reporting (all students enrolled at AES regardless of town of residence). Each student is tracked via a State Assigned Student Identifier (SASID); the same counts are submitted to CT SDE for official enrollment reporting. Annual averages are calculated from all available monthly counts and are used as the enrollment denominator in the per-pupil table below.

Month	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
August	177	193	200	206	240	249
September	176	193	201	206	240	249
October	175	193	198	206	240	247
November	179	193	198	207	242	249
December	179	191	198	214	242	253
January	180	192	197	213	241	259
February	181	194	198	217	242	259
March	183	192	198	220	242	259
April	184	193	199	220	242	256
May	184	193	199	220	241	—
June	183	193	200	219	242	—
Annual Avg	180	193	199	214	241	253 †

† 2025–26 average is through April 2026 only (9 months); May and June not yet available.

Pre-K enrollment by year (confirmed from NCES CCD and school enrollment report):

School Year	Pre-K classrooms	Pre-K students	K–6 students	Total
2020–21	2	est. 25–30	est. 145–155	180 avg
2021–22	2	est. 30–34	est. 159–163	193 avg
2022–23	2	est. 30–34	est. 165–169	199 avg
2023–24	2		34 171 (Oct. count)	214 avg
2024–25	3		60 179 (Oct. count)	241 avg
2025–26	4	67 (April)	186 (April)	253 avg (9 mo.)

Pre-K counts for 2023–24 and 2024–25 are confirmed from NCES CCD. The 2025–26 figure (67 Pre-K in 4 classrooms) is from the school’s April 1, 2026 enrollment report. Earlier years are estimated based on 2 classrooms operating at about 16–17 students each; COVID-era hesitancy likely kept pre-K below capacity in 2020–21.

RHAM Enrollment and Andover’s Levy Share

Each year’s levy percentage is based on the prior October 1 enrollment count for grades 7–12, confirmed from RHAM Superintendent budget presentations to the three member towns:

Budget FY	Oct. Count Used	RHAM Total	Andover Students	Andover %	Source
2021–22	Oct 1, 2020	1,302	223	17.13%	Exact levy table, RHAM → Hebron BOF Mar 2021
2022–23	Oct 1, 2021	1,221	203	16.63%	The Chronicle Apr 2022; Hebron TM Mar 2024
2023–24	Oct 1, 2022	1,188	171	14.43%	RHAM → Hebron BOF Mar 2023 (369 MS + 819 HS)
2024–25	Oct 1, 2023	1,080	145	13.43%	Confirmed % from Hebron TM Mar 2024
2025–26	Oct 1, 2024	1,078	145	13.43%	RHAM → Hebron BOF Mar 2025 (354 MS + 724 HS)

The sharp enrollment decline at RHAM — from 1,302 (Oct 2020) to 1,078 (Oct 2024) — cut Andover’s share from 17.13% to 13.43%, reducing the levy by over \$1 million per year despite rising RHAM budgets.

AES Per-Pupil Cost — Consistent Series

School Year	Pre-K	K-6 avg	Total avg	AES Budget	\$/student (all)	YoY	\$/student (K-6 only)	YoY
2020–21	est. 27	est. 153	180	\$3,902,400	\$21,680	—	\$25,506	—
2021–22	est. 32	est. 161	193	\$3,902,400	\$20,220	–6.7%	\$24,239	–5.0%
2022–23	est. 32	est. 167	199	\$4,102,787	\$20,617	+2.0%	\$24,568	+1.4%
2023–24	34	179	213	\$4,234,796	\$19,882	–3.6%	\$23,658	–3.7%
2024–25	60	181	241	\$4,348,058	\$18,042	–9.3%	\$24,022	+1.5%
2025–26 ✓	67 (Apr)	186 (Apr)	253 †	\$4,565,461	\$18,045 *	+0.0% *	\$24,545 *	+2.2% *
2026–27 📅	est. 70 *	est. 190 *	est. 260 *	\$5,063,651	\$19,476 *	+7.9% *	\$26,651 *	+8.6% *

* Approximate. The 2025–26 averages reflect a partial school year (through April 2026 only, 9 months) and will shift slightly when May–June counts are available. The 2026–27 row uses projected enrollment based on current trends; per-pupil figures will be recomputed once actual enrollment is recorded.

Annual averages rounded to whole numbers. AES budget = total approved at referendum. “All students” denominator = average monthly PowerSchool enrollment count (Pre-K through Grade 6, all towns). “K–6 only” denominator = total average minus Pre-K count (using confirmed PK for 2023-24 through 2025-26; estimated for earlier years). Pre-K counts confirmed from NCES CCD (2023-24, 2024-25) and school enrollment report April 1, 2026 (2025-26); 2020-21 through 2022-23 estimated at midpoint of 2-classroom range.

† 2025–26 average through April 2026 only (9 months); full-year average will change when May–June data is available.

Inflation Comparison — Per Pupil

Measure	2021–22 (base)	2024–25	2025–26 *	2026–27 (proj.) *
Cost/student — all grades	\$20,220	\$18,042	\$18,045	\$19,476
Change vs. 2021–22	—	-10.8%	-10.8%	-3.7%
Cost/student — K–6 only	\$24,239	\$24,022	\$24,545	\$26,651
Change vs. 2021–22	—	-0.9%	+1.3%	+10.0%
CPI-U (Jan. 2020 → Jan. 2026)	—	+23.1%	+23.1%	—
Gap vs. inflation (K–6)	—	-24 pts	-22 pts	-13 pts

* The 2025–26 column uses partial-year enrollment (through April 2026) and will shift slightly when full-year averages are available. The 2026–27 column is projected based on current enrollment trends; per-pupil figures will be recomputed once actual enrollment is recorded.

The two metrics tell different stories. The **all-students** figure (-10.8% by 2024-25) is dominated by the preschool expansion: total Pre-K enrollment grew from 34 students in 2 classrooms (2023-24) to 60 in 3 classrooms (2024-25) to 67 in 4 classrooms (2025-26). Because preschool is funded primarily through tuition and grants rather than the operating budget, adding Pre-K students expands the enrollment denominator faster than the operating budget that is divided over it — pulling the all-students per-pupil figure down even when K–6 costs are rising. The **K–6 only** figure is far more stable — essentially flat in nominal terms from 2021-22 through 2025-26, meaning AES has kept core per-pupil K–6 costs essentially unchanged while inflation ran +23%. The 2026-27 budget proposal would push K–6 per-pupil cost up about 8.6%, the first significant increase in the series, closing roughly half the gap with inflation that opened since 2020-21.

STATEWIDE COMPARISON

AES Per-Pupil Cost in Context: CT State Comparison

The figures in the preceding section are calculated from the AES approved budget divided by school enrollment — a transparent metric tied directly to what voters approved. A second perspective comes from the **CT State Department of Education’s Net Current Expenditures Per Pupil (NCEP)**, the official state metric published annually and used for excess cost grant calculations. NCEP differs from the budget/headcount figures in two key ways: (1) it uses **Average Daily Membership (ADM)** — Andover-resident students only, with Pre-K counted at full-time equivalency — rather than total school headcount including out-of-district preschool students; and (2) it includes all funding sources (local, state, federal), not only the approved local budget.

Andover is an *elementary-only district* — it runs Pre-K through Grade 6 locally while sending grades 7–12 to Regional School District 8. Because of this structure, Andover is not meaningfully comparable to full K–12 towns that spread administrative overhead across more grade levels. Connecticut has approximately 26 such elementary-only districts, and they form Andover’s natural peer group for NCEP comparisons.

Andover’s NCEP Trend (2020-21 through 2024-25)

School Year	Andover NCEP	YoY	Peer avg (ex. outliers)	Andover vs. peer avg
2020–21	\$22,445	—	\$22,933	–\$488
2021–22	\$22,563	+0.5%	\$23,325	–\$762
2022–23	\$22,816	+1.1%	\$24,074	–\$1,258
2023–24	\$23,439	+2.7%	\$24,973	–\$1,534
2024–25	\$24,643	+5.1%	\$27,119	–\$2,476
<i>5-yr change</i>	<i>+9.8%</i>		<i>+18.3%</i>	

Andover’s 5-year NCEP growth (+9.8%) was roughly half the pace of the peer average (+18.3%). The gap between Andover and the peer average has widened from \$488 below in 2020-21 to \$2,476 below in 2024-25.

Peer Group Note: Outlier Districts

Five districts — **Canaan, Cornwall, Kent, Norfolk, and Sharon** — have ADM well below 200 students (some below 100). School districts carry significant fixed costs that do not scale proportionally with enrollment: administrative staff, special education services, and mandated programs. When these fixed costs are divided across very few students, the resulting per-pupil figure is two to three times higher than a district with 300+ students. For example, in 2024-25: Sharon (128 ADM) \$46,587; Cornwall (118 ADM) \$41,009; Canaan (93 ADM) \$40,210. The difference is not primarily a matter of programmatic choices — it is a mathematical consequence of fixed costs spread across far fewer students. Two averages are shown in the table below: one including all 26 districts and one excluding these five.

Full Peer Comparison: CT Elementary-Only Districts, NCEP 2020-21 through 2024-25

*Figures are CT SDE NCEP. Districts marked * have ADM below 200 (outliers). Sorted by 2024-25 NCEP, highest to lowest. Source: CT SDE Bureau of Fiscal Services.*

District	RSD	2020–21	2021–22	2022–23	2023–24	2024–25
Sharon *	1 (9–12)	\$43,367	\$53,217	\$48,021	\$49,798	\$46,587
Cornwall *	1 (9–12)	\$32,212	\$31,316	\$37,019	\$36,114	\$41,009
Canaan *	1 (9–12)	\$34,948	\$35,612	\$36,169	\$36,174	\$40,210
Norfolk *	7 (7–12)	\$26,562	\$30,452	\$31,691	\$36,808	\$38,465
Kent *	1 (9–12)	\$30,153	\$30,015	\$35,652	\$35,336	\$38,550
Essex	4 (7–12)	\$23,507	\$25,055	\$27,919	\$28,889	\$32,737
Salisbury	1 (9–12)	\$26,598	\$27,843	\$30,451	\$30,154	\$32,549
Redding	9 (9–12)	\$26,979	\$27,299	\$28,642	\$28,976	\$31,257
Scotland	11 (9–12)	\$27,455	\$26,913	\$26,636	\$27,531	\$30,934
Hampton	11 (9–12)	\$28,463	\$28,172	\$28,438	\$29,920	\$30,485
Deep River	4 (7–12)	\$22,479	\$24,489	\$26,974	\$28,498	\$30,816
Colebrook	7 (7–12)	\$24,431	\$25,564	\$27,449	\$29,074	\$30,812
Chester	4 (7–12)	\$22,495	\$23,289	\$24,778	\$27,734	\$30,473
Sherman	—	\$24,572	\$25,335	\$24,830	\$26,415	\$29,218
North Canaan	1 (9–12)	\$26,169	\$27,336	\$28,911	\$28,891	\$29,178
Chaplin	11 (9–12)	\$27,857	\$25,806	\$26,683	\$27,203	\$29,840
New Hartford	7 (7–12)	\$21,105	\$22,002	\$22,766	\$23,419	\$26,815
Willington	19 (9–12)	\$22,332	\$22,595	\$24,482	\$24,482	\$27,013
Easton	9 (9–12)	\$21,932	\$21,940	\$22,941	\$24,438	\$26,374
Barkhamsted	7 (7–12)	\$21,904	\$23,370	\$23,978	\$24,064	\$25,222
Andover	8 (7–12)	\$22,445	\$22,563	\$22,816	\$23,439	\$24,643
Hebron	8 (7–12)	\$19,476	\$20,385	\$20,693	\$22,463	\$24,722
Orange	5 (7–12)	\$19,348	\$19,145	\$19,688	\$20,506	\$21,529
Woodbridge	5 (7–12)	\$19,270	\$19,208	\$20,269	\$20,269	\$21,341
Marlborough	8 (7–12)	\$18,829	\$19,672	\$19,681	\$21,765	\$22,562
Bethany	5 (7–12)	\$20,210	\$19,582	\$18,948	\$19,909	\$20,824

District	RSD	2020–21	2021–22	2022–23	2023–24	2024–25
Avg (all 26)		\$25,110	\$25,917	\$27,035	\$27,875	\$30,133
Avg (ex. outliers)		\$22,933	\$23,325	\$24,074	\$24,973	\$27,119

Among the 21 non-outlier districts, 16 spent more per pupil than Andover in 2024-25, placing Andover 17th — in the lower third of the group but above its two RSD 8 partners: Andover (\$24,643) slightly trails Hebron (\$24,722) and is well above Marlborough (\$22,562). The three RSD 5 districts (Bethany, Orange, Woodbridge) all spend notably less than Andover. The slowest-growing districts in the group over five years were generally those that started higher; Andover’s unusually slow growth (+9.8% vs. +18.3% peer average) may partly reflect the denominator effect from preschool expansion artificially reducing per-pupil denominators in the NCEP calculation.

Note: NCEP figures are published ~15 months after year-end. 2025-26 data will not be available until fall 2026. Data sourced from CT SDE Bureau of Fiscal Services; see sources section.

ANALYSIS

Key Observations

FY 2022-23 Was the Peak Year. At \$12,941,223, the FY 2022-23 budget was the highest in this series — higher even than the proposed 2025-26 budget. This was driven by a 12.0% jump in General Government (to \$3,811,499) alongside AES and RHAM both still above \$5M. The subsequent sharp RHAM decline has kept total budgets below this peak through FY 2025-26.

RHAM Levy Structural Decline. Andover’s levy peaked at \$5,227,811 in FY 2020-21 and has declined to \$4,135,532 by FY 2025-26 — a 20.9% nominal drop in five years, representing a 44% real (inflation-adjusted) decline. This is almost entirely due to Andover’s enrollment share at RHAM shrinking from 17.13% (Oct 2020) to 13.43% (Oct 2024), not to RHAM’s own budget declining. RHAM’s total budget has continued rising; Andover simply sends fewer students.

AES Two-Year Freeze Then Step Increases. AES was held at exactly \$3,902,400 for both FY 2020-21 and FY 2021-22 — a COVID-era cost constraint. It then rose in three steps: +5.1% in FY 2022-23, +3.2% in FY 2023-24, +2.7% in FY 2024-25, and +5.0% in FY 2025-26 (after the first referendum failed with a proposed 8.8% increase). The FY 2026-27 proposal would reverse this pattern with a 10.91% jump to \$5,063,651.

General Government Cost Trajectory. General Government was held essentially flat for two years (\$3,405,166 in FY 2020-21, \$3,405,273 in FY 2021-22), then jumped 12% in FY 2022-23 (\$3,811,499), dipped slightly in FY 2023-24 (\$3,740,851), then surged to \$4,343,347 in FY 2024-25 — a 16% single-year increase driven primarily by increased capital fund contributions (road, bridge, fire engine, open space funds) and operating cost pressures. FY 2025-26 brought a modest decrease to \$4,198,432.

FY 2025-26: First Failed Referendum in Recent Memory. The May 6, 2025 budget of \$13,062,497 — driven by a proposed 8.8% AES increase — was defeated 271–310, the first failure in recent Andover history. The Board of Finance revised the budget with a deliberate goal of keeping the total near the prior year’s level: the approved \$12,899,425 is just 0.45% above FY 2024-25’s \$12,841,511 — the smallest increase in this series. AES still received a 5.0% increase over FY 2024-25 (not zero), but RHAM fell slightly and General Government dipped, producing the near-flat overall total.

COVID Year Anomaly (FY 2020-21). The FY 2020-21 budget is unique in that it bypassed the traditional referendum process. The AES per-pupil figure for that year (\$24,220) is also anomalous due to federal COVID relief funds inflating reported expenditures while enrollment was depressed.

Mill Rate Trend. The mill rate declined from 36.0 mills (FY 2021-22 actual, after BOF correction) to a trough of 31.29 mills (FY 2023-24), then rose modestly to 31.59 mills (FY 2025-26). The proposed 2026-27 rate of 33.38 mills would be the highest in this series, driven largely by the AES budget surge and reduced use of fund balance.

FY 2026-27 Proposed Drivers. The biggest single increase is AES at +10.91%, driven by the February 11, 2026 AES Board meeting update. Key General Government increases: employee benefits +13.79% (health insurance +21%), public welfare +10.05% (senior services, transportation, youth services), town offices +8.46%, public safety +5.5% (including a 51.54% jump in animal control shared wages and a 6.55% increase in the resident state trooper contract).

DOCUMENTATION

Sources

- Town of Andover, CT official website: [andoverconnecticut.org](https://www.andoverconnecticut.org/board-finance/pages/town-budget) (<https://www.andoverconnecticut.org/board-finance/pages/town-budget>)
- **Town of Andover FY 2020-21 Final Town Budget as of 5/27/2020** — BOF Regular Meeting (PDF)
- **Town of Andover FY 2021-22 Final Budget** (PDF, 63 pages) — confirms FY 2020-21 and FY 2021-22 section-level figures
- **Town of Andover FY 2022-23 Budget, BOF Approved for Town Budget Meeting 4/27/2022** (PDF — summary, revenue, and expense documents)
- **Town of Andover FY 2023-24 Budget, for 5/2/2023 Budget Meeting** (PDF)
- **Town of Andover FY 2024-25 Budget — Approved at Referendum** (PDF)

- **Town of Andover FY 2025-26 Budget Workbook, 5/7/2025** (PDF) — primary source for FY 2024-25 approved and FY 2025-26 approved figures
- **Town of Andover 2026-2027 Budget, Town Meeting April 9, 2026** (Preliminary Budget as of 4.8.26) — primary source for FY 2026-27 figures; confirms FY 2025-26 approved total
- Andover Elementary School website: [andoverelementaryct.org](https://www.andoverelementaryct.org/index.php/boe/budgets) (<https://www.andoverelementaryct.org/index.php/boe/budgets>)
- **Connecticut State Department of Education, Bureau of Fiscal Services — Net Current Expenditures Per Pupil (NCEP):**
 - *2024-25 NCEP and 2025-26 Special Education Excess Cost Grant Basic Contributions* (October 2025): portal.ct.gov/SDE (https://portal.ct.gov/-/media/SDE/Grants-Management/Report1/basiccon_PDF.pdf)
 - *2023-24 NCEP* (January 2025); *2022-23 NCEP* (January 2024); *2021-22 NCEP* (January 2023); *2020-21 NCEP* (January 2022): via School + State Finance Project: schoolstatefinance.org (<https://schoolstatefinance.org/resources/local-public-school-district-net-current-expenditures-per-pupil-ct-state-department-of-education>)
 - General NCEP page: portal.ct.gov (<https://portal.ct.gov/SDE/Fiscal-Services/Net-Current-Expenditures-per-Pupil-used-for-Excess-Cost-Grant-Basic-Contributions>)
- **Connecticut General Statutes Section 10-261(a)(3)** — statutory definition of Net Current Expenditures
- **RHAM Superintendent budget presentations to member towns** — Hebron BOF (March 2021, 2023, 2024, 2025): hebronct.com (<https://hebronct.com/budget-information/>); RHAM budget archive: rhamschools.org (<https://sites.google.com/rhamschools.org/rhambudgetinformation/home>)
- The Chronicle, April 2022 — RHAM 2022-23 enrollment and levy figures
- BLS CPI-U data: January 2020 index = 257.971; January 2026 index = 317.671; cumulative inflation = +23.1%
- **AES Monthly PowerSchool Enrollment Reports** (2020-21 through 2025-26) — primary source for all enrollment figures in the per-pupil section. PowerSchool is the student information system used by Andover Elementary and required by CT SDE; counts are tracked per student via State Assigned Student Identifier (SASID) and submitted to the state for official enrollment reporting.
- **AES Enrollment Report dated April 1, 2026** — grade-level breakdown confirming 67 Pre-K students in 4 classrooms; K–6 enrollment 186; total 256
- **NCES Common Core of Data (CCD)** — Andover Elementary School (ID 090003010001): cross-check for grade-level Pre-K enrollment (34 in 2023-24, 60 in 2024-25); nces.ed.gov (https://nces.ed.gov/ccd/schoolsearch/school_detail.asp?ID=090003010001)
- **AES Budget Seminar documents** (FY 2024-25 series, January 2024) — preschool funding structure: [andoverelementaryct.org](https://www.andoverelementaryct.org/index.php/boe/budgets) (<https://www.andoverelementaryct.org/index.php/boe/budgets>)

Other Formats

This report is available in three formats, all located alongside this page:



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Interactive version with formatted tables; best for on-screen reading and sharing.



Markdown

Plain-text version; readable in any editor, ideal for copying into other documents.



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