

# SUPERINTENDENT'S PROPOSED BUDGET 2024-2025

Dr. Scott V. Nicol, Superintendent

January 20, 2024

# SCHEDULE

- Intro & Recap (9:00am)
- Supplemental
  - The Sixth School - Melissa Haberer
- Notable Accounts
- Question and Answer
- Lunch

# 2024-2025 SUPERINTENDENT'S PROPOSED *NET SPENDING INCREASE*

\$46,991,073

\$1,907,726 or 4.23%

**(-549,005) = \$46,442,068**

**PROPOSED NET SPENDING INCREASE 3.01%**

# RECAP

Area of Focus	Amount
BCBA (Special Education)	\$91,113
Athletics	\$128,259
Facilities	\$132,700
Medical & Dental	\$622,237
<b>Total</b>	<b>\$974,309</b>

# BALANCES RETURNED TO TOWN

Year	Budget	Expenditures	Balance	% Balance
2015-2016	\$35,090,900	\$35,040,242	\$50,658	0.14%
2016-2017	\$36,099,749	\$35,909,024	\$190,725	0.53%
2017-2018	\$36,871,969	\$36,596,260	\$275,709	0.75%
2018-2019	\$38,301,361	\$38,287,301	\$14,060	0.04%
2019-2020	\$39,576,214	\$38,443,744	\$1,132,470	2.86%
2020-2021	\$40,616,036	\$40,123,935	\$492,101	1.21%
2021-2022	\$41,588,751	\$41,553,096	\$35,655	0.09%
2022-2023	\$45,083,347	\$45,083,347	\$0	0.00%
			<b>\$2,191,378</b>	<b>0.70%</b>
		<b>w/o COVID years</b>	<b>\$566,807</b>	<b>0.24%</b>

# MEASURED DECISION MAKING

- January 20<sup>th</sup> – Budget Workshop
- Feb 12<sup>th</sup> – BOE and Town Department Submission
- **Governor's Budget**
- **Town's Grand List**
- **Town's General Fund Projection**
- March 13<sup>th</sup> – BOE Presents to BOF
- **Better info on health insurance**
- **Town Department Requests**
- April 13<sup>th</sup> – Public Hearing
- April 11<sup>th</sup> & 17<sup>th</sup> – BOF Deliberations

# FOR YOUR CONSIDERATION

Do your due diligence, ask tough questions

Weigh difficult decisions, but understand short &  
long term implications

Some decisions may wait for more info

# THE SIXTH SCHOOL

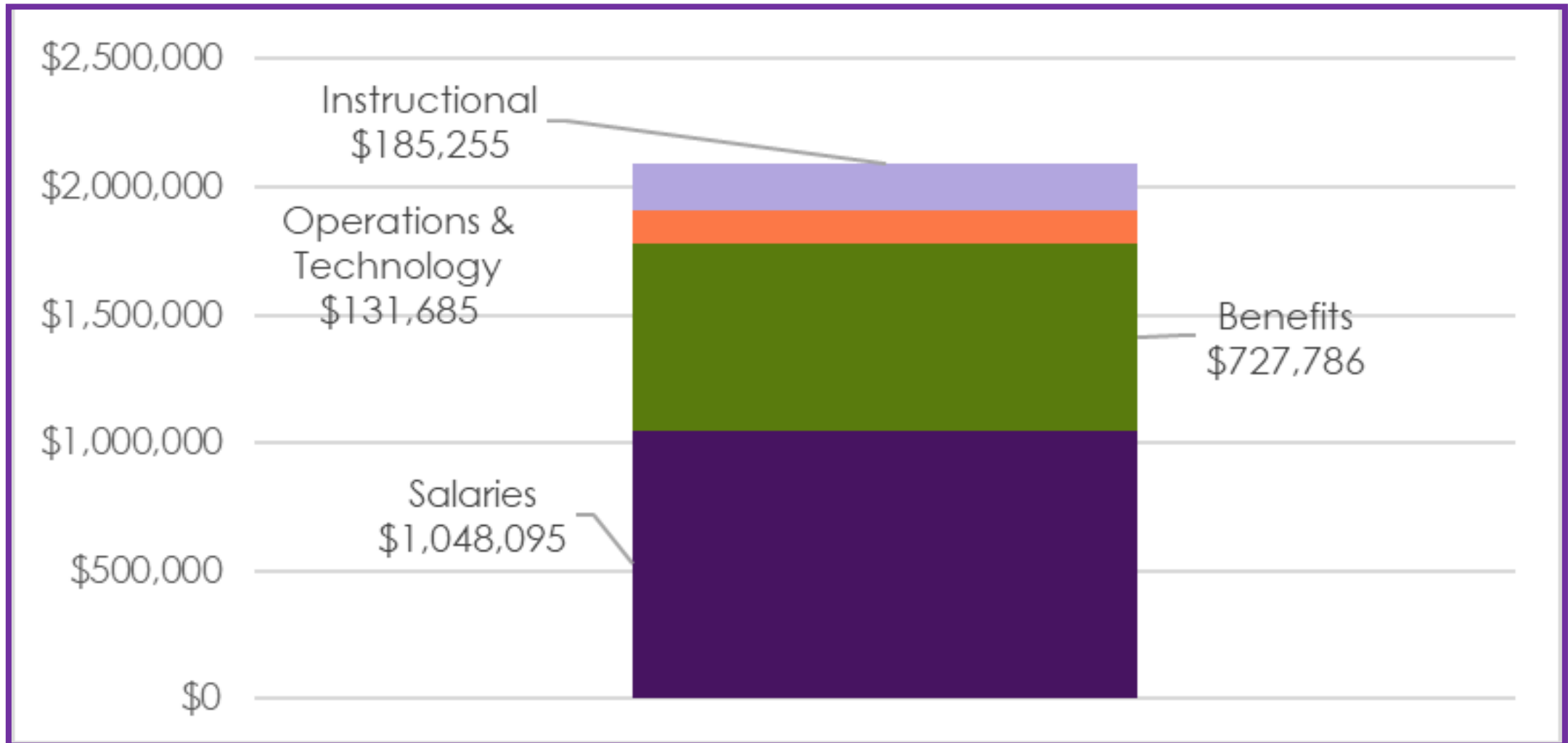
Melissa Haberern

[Presentation](#)



# NOTABLE ACCOUNTS

# MAJOR DRIVERS



# ACCOUNTS

- All other accounts equate to 22% of total budget increase



# SALARIES & BENEFITS

	2021-2022	2022-2023	2023-2024	2024-2025
Salaries	\$26,982,065	\$28,133,277	\$29,314,257	\$30,362,353
Benefits	\$7,062,908	\$7,500,963	\$7,685,326	\$8,413,112
<b>Total</b>	<b>\$34,044,973</b>	<b>\$35,634,240</b>	<b>\$36,999,583</b>	<b>\$38,775,464</b>
Difference	\$858,148	\$1,589,267	\$1,365,343	\$1,775,881
Difference (%)	2.59%	4.67%	3.83%	4.80%

Total Proposed Increase: \$1,907,726  
Total Proposed Net Increase: \$1,358,721

# SALARIES BY CATEGORY

	Difference	Impact (%)
Certified	\$636,831	1.36%
Non-Certified	\$515,047	1.10%
Substitutes	\$12,586	0.03%
Other Compensation	(\$116,369)	-0.25%
<b>Total</b>	<b>\$1,048,095</b>	<b>2.23%</b>

Impact to Fully Proposed 2024-2025 Budget Amount

# SALARY

- Increase offset by retirements (low)
  - Currently 2 anticipated retirements
- Includes Adjustment for Minimum Wage Increase
- Includes Addition of BCBA

# BENEFITS

	Difference	Impact (%)
Health & Life	\$598,008	1.27%
Dental	\$28,545	0.06%
Retirement	\$23,309	0.05%
Unemployment	\$0	0.00%
<b>Total</b>	<b>\$649,862</b>	<b>1.38%</b>

Impact to Fully Proposed 2024-2025 Budget Amount

# GROUP INSURANCE

	2021-2022	2022-2023	2023-2024	2024-2025
Health Insurance	\$4,887,399	\$5,252,996	\$5,397,196	\$5,990,888
Dental Insurance	\$300,000	\$300,000	\$259,500	\$288,045
Life Insurance	\$40,000	\$45,000	\$46,000	\$50,317
<b>Total</b>	<b>\$5,227,399</b>	<b>\$5,597,996</b>	<b>\$5,702,696</b>	<b>\$6,329,249</b>
Difference	\$102,774	\$370,597	\$104,700	\$626,553
Difference (%)	2.01%	7.09%	1.87%	10.99%

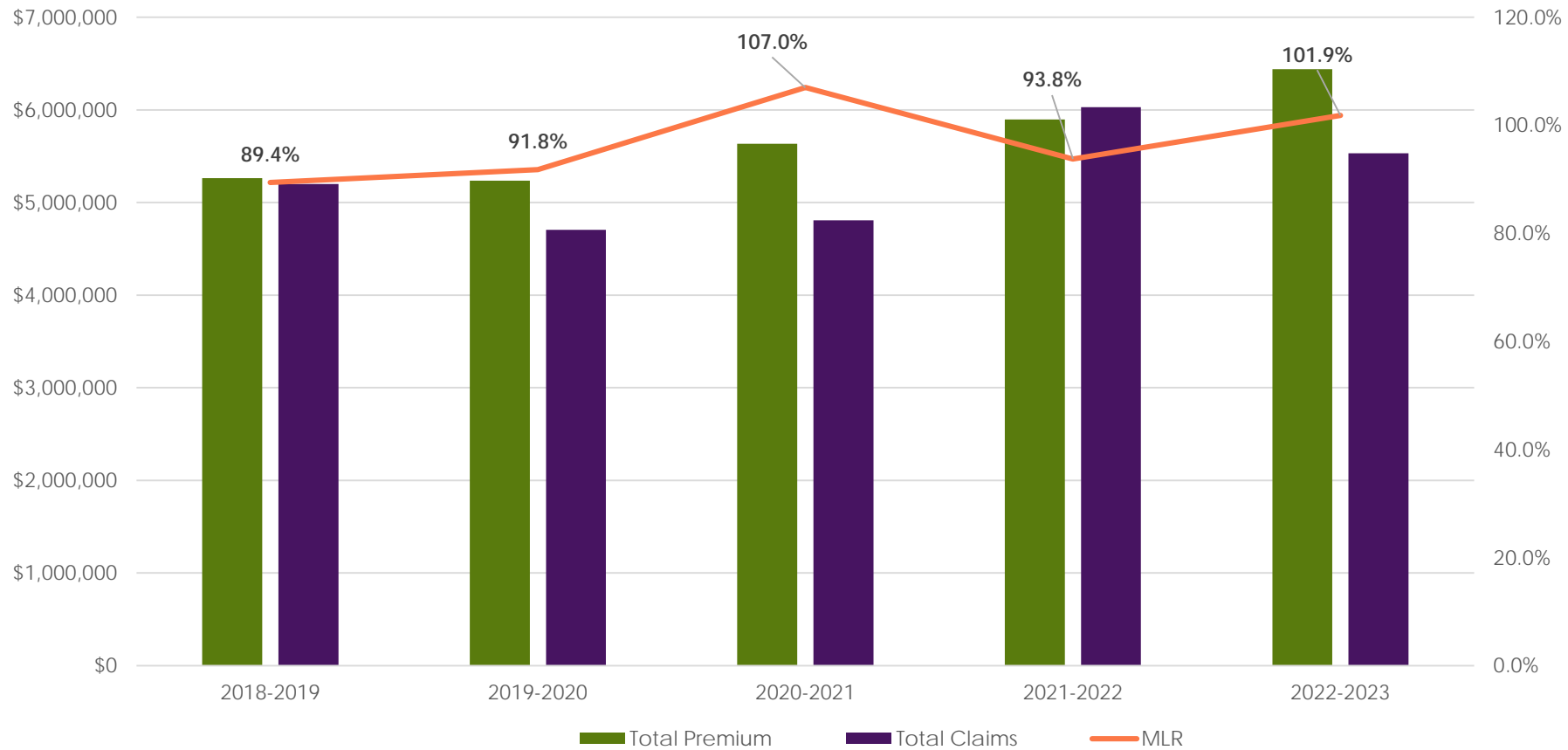
Total Accounts Offset by Funding from Grants & Revenue



# TOTAL CLAIMS BY YEAR



# TRENDS IN CLAIMS



The medical loss ratio (MLR) is the share of total health care premiums spent on medical claims

# MEDICAL SELF-INSURANCE FUND

Category	Budget	Source
2023-2024 Opening Fund Balance	\$665,125	Audit
2023-2024 Estimated Revenues	\$6,444,361	EPS Estimate
2023-2024 Estimated Claims & Administrative Costs	\$6,507,664	Brown & Brown Est. (4/23)
<b>2023-2024 Est. Ending Balance</b>	<b>\$601,822</b>	
2024-2025 Estimated Revenues	\$7,100,718	EPS Estimate
2024-2025 Estimated Claims & Administrative Costs	\$7,192,700	Brown & Brown Est. (10/23)
<b>2024-2025 Est. Ending Balance</b>	<b>\$509,840</b>	

# DENTAL SELF-INSURANCE FUND

Category	Budget	Source
2023-2024 Opening Fund Balance & IBNR	\$77,967	Audit
2023-2024 Estimated Revenues	\$330,654	EPS Estimate
2023-2024 Estimated Claims & Administrative Costs	\$343,601	Brown & Brown Est. (4/23)
<b>2023-2024 Est. Ending Balance plus IBNR</b>	<b>\$65,020</b>	
2024-2025 Estimated Revenues	\$363,719	EPS Estimate
2024-2025 Estimated Claims & Administrative Costs	\$386,638	Brown & Brown Est. (10/23)
<b>2024-2025 Est. Ending Balance plus IBNR</b>	<b>\$42,101</b>	

# HEALTH INSURANCE

- Add Additional Meeting with Brown & Brown (January 29<sup>th</sup>)
- Obtaining a Fully Funded Price Quote from Anthem
- Create a Multi-Year Plan for Sustainability
- Proposing an 11% Increase for 2024-2025
- Plan Audit During 2024-2025 Open Enrollment in May

# SOCIAL SECURITY & RETIREMENT

	2021-2022	2022-2023	2023-2024	2024-2025
Retirement	\$843,481	\$873,408	\$1,020,059	\$945,649
FICA	\$722,439	\$764,635	\$796,150	\$881,709
Total	\$1,565,920	\$1,638,043	\$1,816,209	\$1,827,359
<b>Difference</b>	<b>\$0</b>	<b>\$72,123</b>	<b>\$178,166</b>	<b>\$11,150</b>
% Difference	0.00%	4.61%	10.88%	0.61%

# LAP & WORKERS COMPENSATION

	2021-2022	2022-2023	2023-2024	2024-2025
LAP (Liability, Auto, Property)	\$147,456	\$144,017	\$155,516	\$155,700
W/C	\$229,198	\$234,924	\$234,921	\$226,505
Athletic	\$12,500	\$11,000	\$9,250	\$9,528
USI	\$10,000	\$10,000	\$12,500	\$12,500
<b>Total</b>	<b>\$399,154</b>	<b>\$399,941</b>	<b>\$412,187</b>	<b>\$404,233</b>
Difference	\$1,106	\$787	\$12,246	(\$7,954)
Difference (%)	0.28%	0.20%	3.06%	-1.93%

# LAP AND WORKERS' COMPENSATION

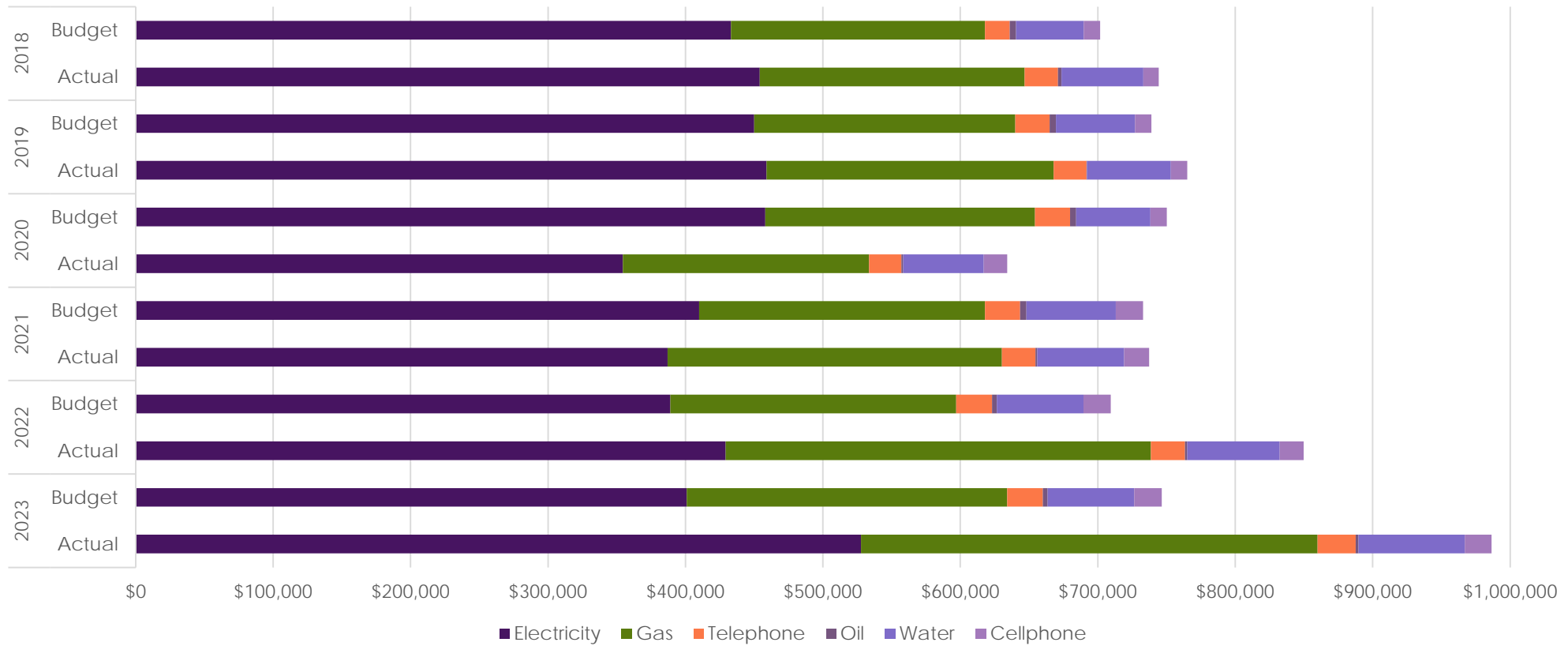
- Shared risk pool with the Town
- Projection for 2024-2025 with Little to no Increase per CIRMA
- WC came in below budget



# Utilities

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget
Electricity	\$389,000	\$429,250	\$401,000	\$527,640	\$459,100	\$469,696
Natural Gas	\$208,000	\$309,404	\$233,000	\$332,294	\$327,500	\$343,182
Telephone	\$26,000	\$24,816	\$26,000	\$27,664	\$26,650	\$26,450
Oil	\$3,500	\$1,695	\$3,500	\$2,029	\$2,350	\$2,350
Water & Sewer	\$63,000	\$67,220	\$63,000	\$77,365	\$72,575	\$85,639
Cellphone	\$20,000	\$17,441	\$20,000	\$19,456	\$19,100	\$18,912
<b>Total</b>	<b>\$709,500</b>	<b>\$849,826</b>	<b>\$746,500</b>	<b>\$986,447</b>	<b>\$907,275</b>	<b>\$946,229</b>
Difference	(\$23,500)		\$37,000		\$160,775	\$38,954
% Difference	-3.21%		5.21%		21.54%	4.29%

# UTILITY BUDGET VS ACTUAL OVER TIME



# TRANSPORTATION

	2021-2022	2022-2023	2023-2024	2024-2025
Regular Ed.	\$1,910,744	\$1,957,563	\$2,006,448	\$2,066,644
Gasoline	\$151,500	\$151,500	\$175,000	\$180,250
Stud. Services	\$389,314	\$382,786	\$410,422	\$422,738
Repairs	\$26,000	\$26,000	\$26,000	\$26,780
Tech & VoAg	\$87,272	\$117,616	\$120,849	\$124,474
<b>Total</b>	<b>\$2,564,830</b>	<b>\$2,635,465</b>	<b>\$2,738,719</b>	<b>\$2,820,886</b>
Difference	\$114,182	\$70,635	\$103,254	\$82,167
% Difference	4.66%	2.75%	3.92%	3.00%

# OUTSIDE TUITION – REGULAR ED

	2021-2022	2022-2023	2023-2024	2024-2025
VoAg Tuition	\$35,000	\$109,000	\$140,000	\$125,000
Adult Ed.	\$65,069	\$65,069	\$64,417	\$63,166
Magnet	\$225,000	\$225,000	\$225,000	\$225,000
<b>Total</b>	<b>\$325,069</b>	<b>\$399,069</b>	<b>\$429,417</b>	<b>\$413,166</b>
Difference	-\$8,164	\$74,000	\$30,348	-\$16,251
% Difference	-2.45%	22.76%	7.60%	-3.78%

# OUTSIDE TUITION - REGULAR ED

	2021-2022	2022-2023	2023-2024	2024-2025
9th	10	5	1	3
10th	4	10	3	1
11th	0	2	9	3
12th	2	1	4	9
<b>Total</b>	<b>16</b>	<b>18</b>	<b>17</b>	<b>16</b>

Decrease to VOAG due to graduations

# SPECIAL SERVICES OUTSIDE TUITION

	2021-2022	2022-2023	2023-2024	2024-2025
Private*	\$297,320	\$73,545	\$151,704	\$143,950
Public*	\$344,335	\$325,319	\$431,602	\$307,212
DCF Placement	\$50,000	\$20,000	\$0	\$0
Magnet	\$80,000	\$78,000	\$94,000	\$67,000
VOAG	\$20,000	\$20,000	\$9,000	\$12,000
<b>Outside Tuition Total</b>	<b>\$791,655</b>	<b>\$516,864</b>	<b>\$686,306</b>	<b>\$530,162</b>
Difference	-\$4,565	-\$274,791	\$169,442	-\$156,144
% Difference	-0.57%	-34.71%	32.78%	-22.75%

\*Net of Excess Cost Grant

# OUTSIDE TUITION & TRANSPORTATION

	2023-2024 Budget	2023-2024 Projected	2024-2025 Superintendent's Budget
<b>Anticipated High Cost Placements</b>			
LEA Placed	4	4	3
Agency Placement	2	3	3
Unassigned Placement	1	0	1
<b>Total Anticipated Tuition Cost</b>	<b>\$1,183,000</b>	<b>\$1,298,078</b>	<b>\$1,189,000</b>
VOAG Placement (SE portion only)	\$9,000	\$9,000	\$12,000
Magnet Schools Special Education Costs	\$94,000	\$75,000	\$67,000
Unanticipated DCF & Court Placement			
<b>Total Tuition Cost</b>	<b>\$1,286,000</b>	<b>\$1,382,078</b>	<b>\$1,268,000</b>
<b>Excess Cost</b>			
Fully Funded Grant	-\$930,991	-\$1,292,584	-\$1,085,784
Unfunded Liability (30%)	-\$279,297	-\$387,775	-\$325,735
<b>Total Anticipated Excess Cost (70%)</b>	<b>-\$651,694</b>	<b>-\$904,809</b>	<b>-\$760,049</b>
<b>Outside Tuition Account</b>	<b>\$634,306</b>	<b>\$477,269</b>	<b>\$507,951</b>
<b>Transportation</b>	<b>\$106,250</b>	<b>\$340,489</b>	<b>\$306,675</b>
<b>Total Cost</b>	<b>\$740,556</b>	<b>\$817,758</b>	<b>\$814,626</b>

# FACILITIES

	2020-2021	2021-2022	2022-2023
Budgeted	\$422,900	\$430,700	\$387,000
Difference		\$7,800	(\$43,700)
Difference (%)		1.84%	-10.15%
<b>End of Year Deficit</b>	<b>(\$223,787)</b>	<b>(\$169,060)</b>	<b>(\$178,252)</b>



# FACILITIES

	2023-2024	
Superintendent's Budget	\$675,275	
Adopted Budget	\$641,775	
<b>Difference</b>	<b>\$33,500</b>	
Year to Date Spending*	\$456,198	71.08%

\*Included Encumbrances and Pre-Encumbrances

# FACILITIES

Obj.	Last Five	Page	Description	2023-2024	2024-2025	Increase (\$)	Increase (%)
340	45330	43	Elevators	\$9,000	\$9,600	\$600	6.67%
400	45720	44	Life Safety	\$72,000	\$100,700	\$28,700	39.86%
400	45717	44	Pest Control	\$7,500	\$9,500	\$2,000	26.67%
400	45718	44	Septic Cleaning	\$16,500	\$20,500	\$4,000	24.24%
400	45722	44	Rubbish Removal	\$44,250	\$52,500	\$8,250	18.64%
430	45400	45	Repairs - Vehicles	\$2,000	\$10,000	\$8,000	400.00%
430	45961	46	Projects - EHS	\$33,800	\$53,000	\$19,200	56.80%
430	45991	46	Projects - Central Office	\$1,750	\$2,500	\$750	42.86%
430	45902	46	Projects - CLS	\$10,200	\$13,500	\$3,300	32.35%
430	45901	46	Projects - CEN	\$14,500	\$19,000	\$4,500	31.03%
430	45706	45	Repairs - HVAC	\$95,000	\$115,000	\$20,000	21.05%
430	45951	46	Projects - EMS	\$19,500	\$21,000	\$1,500	7.69%
610	45728	52	Supplies - Radios	\$3,225	\$13,500	\$10,275	318.60%
610	45601	51	Supplies - Custodial - CEN	\$14,700	\$18,500	\$3,800	25.85%
610	45691	52	Supplies - Custodial - CO	\$3,250	\$4,000	\$750	23.08%
610	45651	52	Supplies - Custodial - EMS	\$19,500	\$23,500	\$4,000	20.51%
610	45602	51	Supplies - Custodial - CLS	\$15,000	\$17,750	\$2,750	18.33%
610	45606	51	Supplies - Custodial - WIND	\$23,100	\$26,500	\$3,400	14.72%
610	45661	52	Supplies - Custodial - EHS	\$37,000	\$41,000	\$4,000	10.81%

# FACILITIES

- **Life Safety (Page 44)**

- Upkeep, Upgrades, and Inspections of Security and Fire Alarms
- Upkeep and Upgrade of Security Cameras
- In the Past Five Years - Over Spent by an Average of 58.18%

- **Supplies – Radios (Page 52)**

- Upkeep and Upgrade of District Hand Held Radios
- Over Spent by \$12,910 from 2018-2019 – 2022-2023
- New Radios are Currently Needed

- **Pest Control (Page 44)**

- Contracted Service for Pest Control
- In the Past Five Years - Over Spent by an Average of 35.8%
- Right Size of Account to More Closely Match Service Prices

# OTHER ACCOUNTS OF NOTE

- **Textbooks - Textbooks - Program Development K-8 – EDS**
  - Addition of Consumables for New CKLA Curriculum
  - Proposed Increase of \$26,500
- **Textbooks – Social Studies EHS**
  - AP Text Update Mandated by College Board Requirement
  - Proposed Increase of \$9,251
- **Supplies – Programmatic – SW**
  - Supplies Needed to Support Implementation of CKLA
  - Proposed Increase of \$16,300

# QUESTIONS

