



BOARD OF EDUCATION'S PROPOSED BUDGET 2024-2025

Jennifer Dzen, Board of Education Chair

Dr. Scott V. Nicol, Superintendent

Alisha Carpino, Director of Finance & Operations

AGENDA

- Intro
- Historical Trends
- Notable Accounts
- Comments

From the Ground Up



- What do we need & what does it cost
- Staffing models restructured
 - Central Office Admins
 - Reading Interventionists
 - Restructure for next year
- Self-Insurance Model
- Increase revenue streams to offset costs
- Shared services – IT



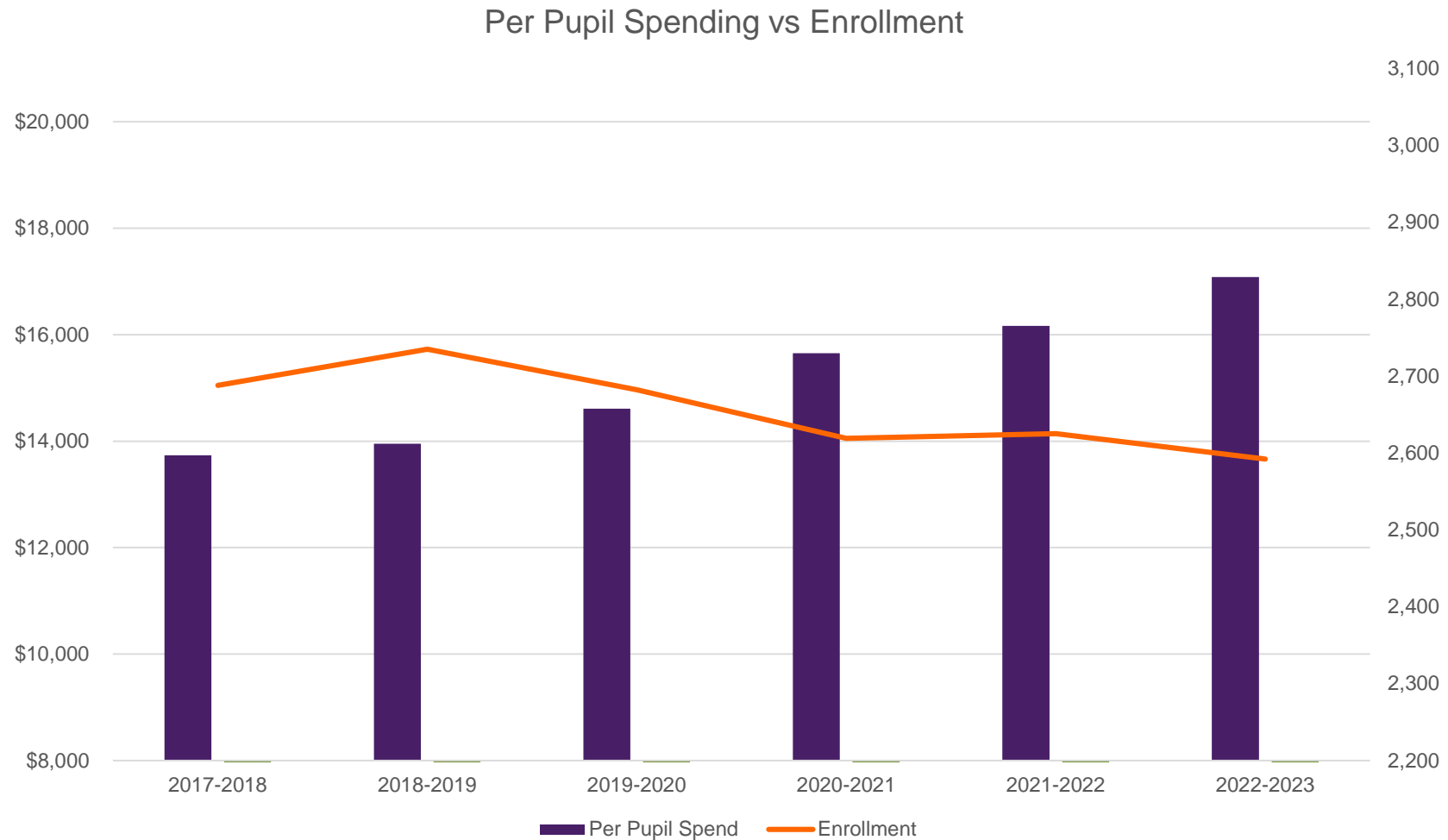
**TOWN OF ELLINGTON
BOARD OF FINANCE**

FROM THE GROUND UP
POST-PANDEMIC FINANCIAL SUSTAINABILITY
A FRAMEWORK FOR DISCUSSION

IN 2022-2023 ELLINGTON HAD THE
16TH LOWEST PER PUPIL SPEND

PER PUPIL SPENDING & ENROLLMENT

FY 2018-2023

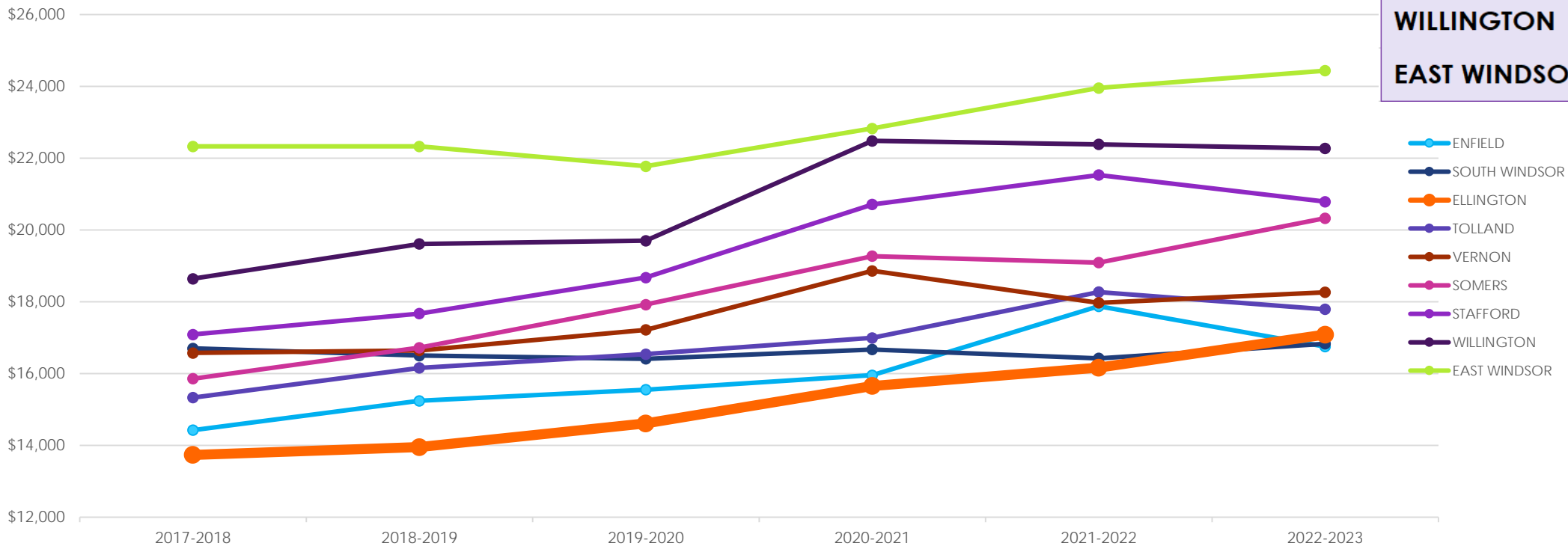


PER PUPIL SPENDING

FY 2018-2023

| | |
|----------------------|-----------------|
| ENFIELD | \$16,747 |
| SOUTH WINDSOR | \$16,830 |
| ELLINGTON | \$17,081 |
| TOLLAND | \$17,790 |
| VERNON | \$18,261 |
| SOMERS | \$20,326 |
| STAFFORD | \$20,784 |
| WILLINGTON | \$22,270 |
| EAST WINDSOR | \$24,436 |

Per Pupil Spending in Neighboring Districts
FY 2018-2023

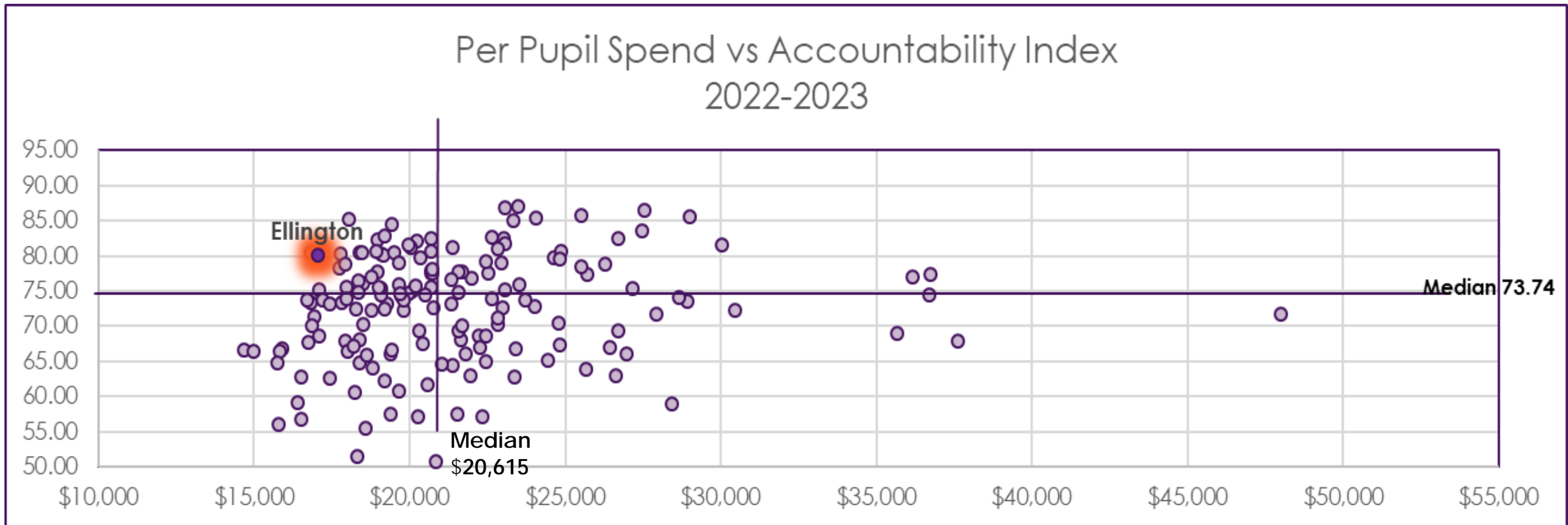


RETURN ON INVESTMENT

| District | Accountability Index | Per Pupil (\$) | ROI Index | ROI Rank |
|-------------------------------|----------------------|----------------|-----------|----------|
| South Windsor School District | 80.503 | \$16,830 | 209.06 | 1 |
| Trumbull School District | 85.172 | \$18,062 | 212.06 | 2 |
| Ellington School District | 80.045 | \$17,081 | 213.39 | 3 |
| Danbury School District | 66.536 | \$14,661 | 220.35 | 4 |

ROI Index = Per Pupil divided by Accountability Index (represents dollars per point, lower is better)

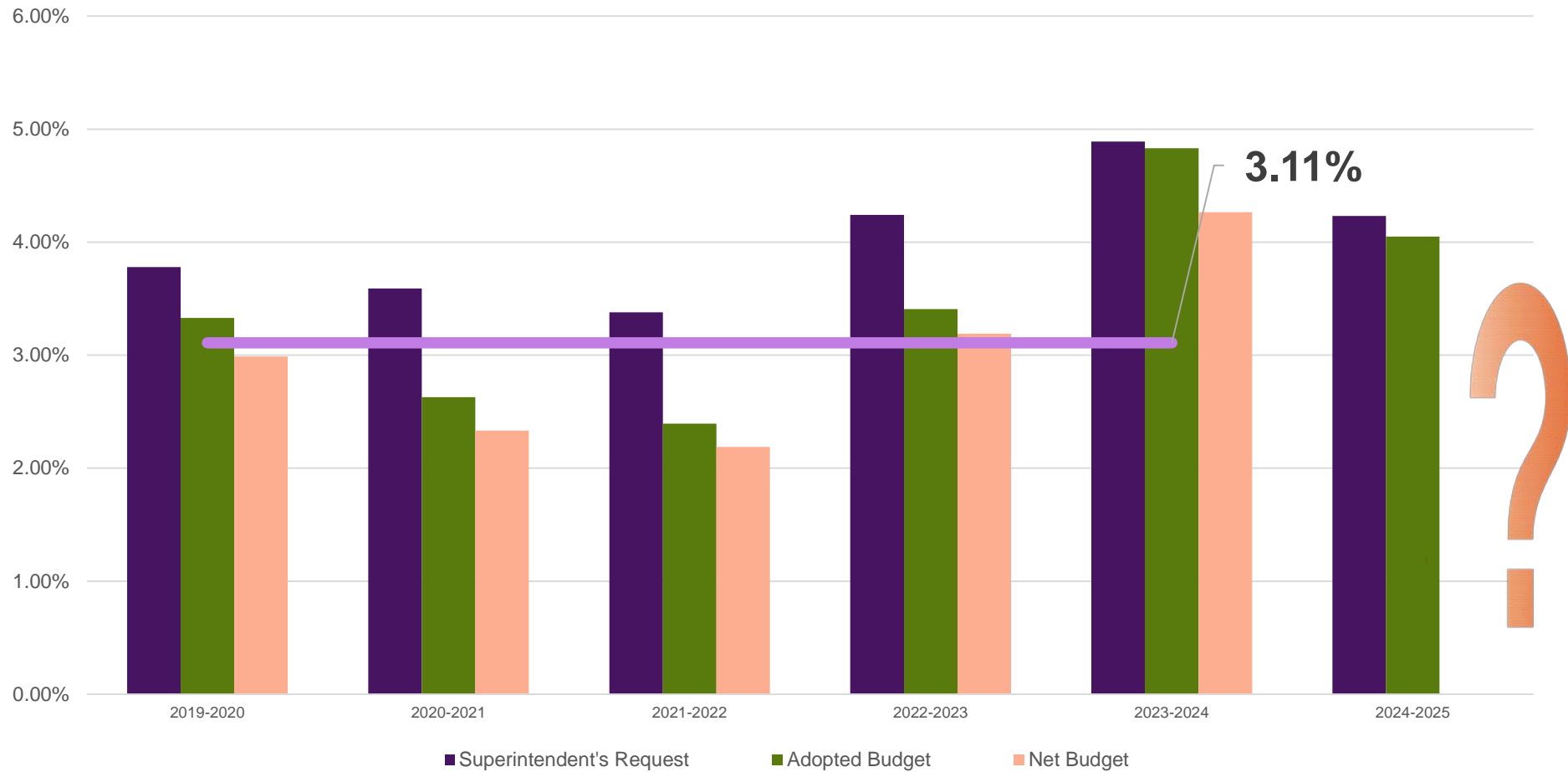
PER PUPIL SPEND VS TEST SCORES



AVERAGE NET SPENDING INCREASE OVER LAST 5 YEARS?

3.11%

% INCREASES - including NET SPENDING



Superintendent's & Board Adopted

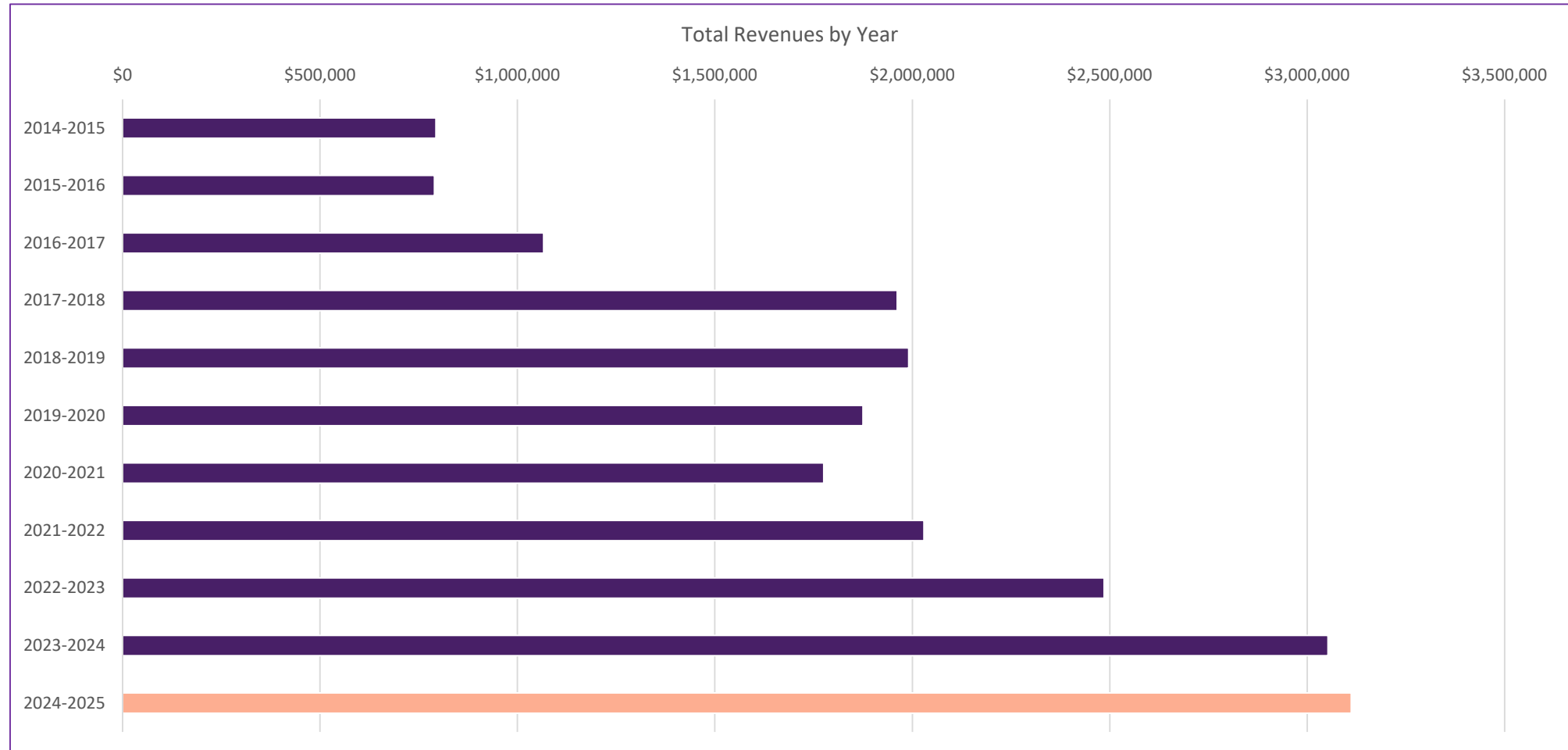
- **Superintendent's Proposed:** **\$46,991,073**
 - Increase **\$1,907,726** **(4.23%)**
- **Board of Education Adopted:** **\$46,910,160**
 - Increase **\$1,826,813** **(4.05%)**

STRATEGIC INVESTMENT *REVENUE*

REVENUE STREAMS (BOE & TOE)

- Special Education Tuition
- Medicare
- Open Choice
- Restricted Donations
- Excess Cost
- Educational Cost Sharing (ECS)
- Adult Education

STRATEGIC INVESTMENT - BOE REVENUE



STATE FUNDING (TOWN REVENUE)

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|------------------------------|---------------------|---------------------|---------------------|---------------------|
| EDUCATION COST SHARING (ECS) | \$10,030,891 | \$10,099,106 | \$10,341,646 | \$10,341,646 |
| ADULT ED & AG SCI | \$21,285 | \$22,971 | \$23,329 | \$24,193 |
| Total* | \$10,052,176 | \$10,122,077 | \$10,364,975 | \$10,365,839 |
| Increase | \$81,774 | \$69,901 | \$242,898 | \$864 |

PROJECTED REVENUES 24-25

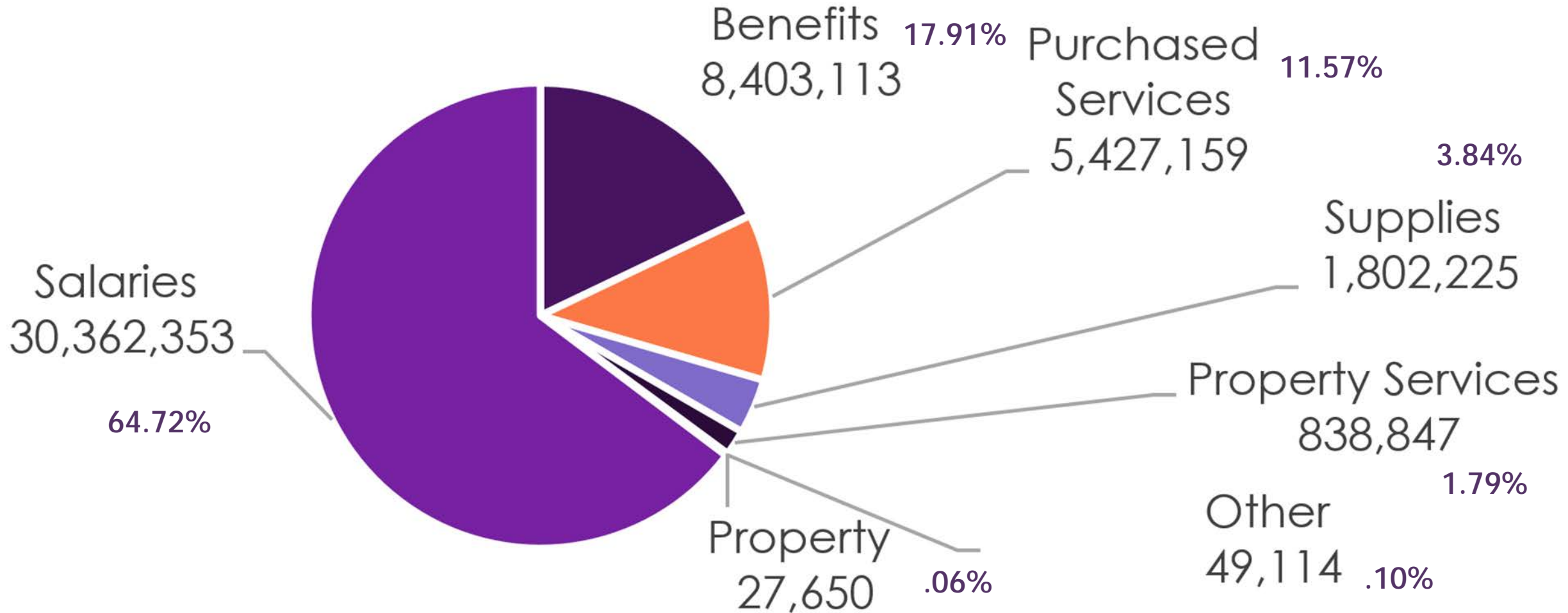
| Revenue Source | 2022-2023 Actual Revenue | 2023-2024 Appropriated | 2023-2024 Estimated Actuals | 2024-2025 Proposed |
|--------------------------------------|--------------------------------|---------------------------|-----------------------------------|-----------------------|
| EDUCATION COST SHARING (ECS) | \$10,105,344 | \$10,179,780 | \$10,341,646 | \$10,341,646 |
| ADULT ED & AG SCI | \$22,971 | \$23,329 | \$23,329 | \$24,193 |
| MISCELLANEOUS | \$0 | \$0 | \$0 | \$0 |
| SUBTOTAL – TOWN REVENUE | \$10,128,315 | \$10,203,109 | \$10,364,975 | \$10,365,839 |
| PRE-KINDERGARTEN | \$289,136 | \$280,000 | \$303,593 | \$318,773 |
| SPECIAL EDUCATION REVENUE ACC | \$1,280,431 | \$1,150,000 | \$1,933,611 | \$1,952,948 |
| MEDICAID (SPECIAL REVENUE) | \$70,783 | \$20,000 | \$71,491 | \$72,206 |
| OPEN CHOICE ATTENDANCE FUNDS | \$845,526 | \$752,000 | \$744,000 | \$752,000 |
| RESTRICTED DONATIONS | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| SUBTOTAL – BOARD OF EDUCATION | \$2,505,876 | \$2,222,000 | \$3,072,695 | \$3,115,927 |
| | \$12,634,191 | \$12,425,109 | \$13,437,670 | \$13,481,766 |

Waiting on the State

- Education Cost Sharing (ECS)
- Excess Cost Funding (Special Education)
- Magnet School Tuition

MAJOR DRIVERS

BUDGET BY CATEGORY



Stability & Less Variance - Long Term

- Special Education (The Sixth School)
- Medical and Dental
- Athletics
- Facilities

SPECIAL EDUCATION (THE SIXTH SCHOOL)

| Position | Cost to Fully Fund | Approximate Cost |
|---|----------------------------|-------------------------|
| BCBA (Board Certified Behavior Analyst) | General Fund | \$91,113 |
| Administrative Assistant (Special Ed) Tweleve Month Position | Special Revenue | \$75,436 |

Inclusive of Estimated Retirement and Benefits

ATHLETICS - PART ONE

Current Athletic Transportation

| | |
|---------------------|-----------------|
| General Fund | \$30,000 |
|---------------------|-----------------|

| | |
|---------------------------------|-----------------|
| Pay to Participate Funds | \$70,000 |
|---------------------------------|-----------------|

Proposed Athletic Transportation

| | |
|---------------------|------------------|
| General Fund | \$100,000 |
|---------------------|------------------|

- Pay to Participate will be Dedicated to an Athletic Capital Fund and Other Athletic Expenditures
- Increasing Pay to Participate for 2024-2025

ATHLETICS - PART TWO

| Athletic Program | BOE Approved Funding |
|------------------|----------------------|
| Girls Gymnastics | \$9,272 |
| Boys Swimming | \$6,495 |
| Ice Hockey | \$16,868 |
| Total | \$32,635 |

FACILITIES

Facilities Department Budget 2024-2025

Accounts with Over 5% Proposed Increase

19

Total Proposed Increase

\$132,700

During the 2022-2023 Budget Year Nineteen Accounts Within the Facilities Department Budget Ended in a Deficit

MEDICAL & DENTAL (23-24 General Fund)

| | Single Plans | Plus One Plans | Family Plans | Total Plans |
|-----------|-----------------|-------------------|-----------------|----------------|
| 2022-2023 | 127 | 68 | 111 | 306 |
| 2023-2024 | 130 | 64 | 121 | 314 |
| Change | 3 | (4) | 10 | 9 |

| | Projected 2023-2024 Deficit | Proposed 2024-2025 Dollar Increase | Proposed 2024-2025 % Increase |
|------------------|--------------------------------|---------------------------------------|----------------------------------|
| Medical & Dental | (\$219,715) | \$622,237 | 11% |

Self-Funded Vs. Fully Funded

| <u>Year</u> | <u>EPS Self-Funded</u> | <u>State Partnership Plan</u> | <u>Difference</u> |
|-------------|------------------------|-------------------------------|-------------------|
| 2021-2022 | \$5,535,255 | \$6,324,238 | \$788,983 |
| 2022-2023 | \$6,308,125 | \$7,018,932 | \$710,807 |
| 2023-2024 | \$6,524,959 | \$7,583,449 | \$1,058,490 |
| 2024-2025 | \$6,951,689 | \$7,962,622 | \$1,010,933 |

The estimated cost of a fully funded plan for the 2024-2025 budget year from Brown & Brown is \$8,100,000

Long Term - Stability & Less Variance

| Area of Focus | Amount |
|--------------------------|------------------|
| BCBA (Special Education) | \$91,113 |
| Athletics | \$102,635 |
| Facilities | \$132,700 |
| Medical & Dental | \$622,237 |
| Total | \$948,685 |

BEING A GOOD PARTNER

| Fiscal Year | BOE Operating % of Total Budget* | BOE Op., CIP, Debt % of Total Budget* |
|--------------------|---|--|
| 2013-2014 | 65.60% | 69.00% |
| 2014-2015 | 66.10% | 68.70% |
| 2015-2016 | 64.00% | 68.60% |
| 2016-2017 | 65.20% | 69.10% |
| 2017-2018 | 62.40% | 69.90% |
| 2018-2019 | 65.60% | 68.80% |
| 2019-2020 | 64.40% | 67.40% |
| 2020-2021 | Data not available | |
| 2021-2022 | 65.50% | 68.20% |
| 2022-2023 | 66.05% | 67.51% |

*Figures come from Budget Hearing Packets on Town website

Moving Forward

- April 11th - 6:00 PM Board Deliberations
- April 16th - 6:00 PM Budget Deliberations
- May 14th - 7:00 PM Annual Town Budget Meeting
- May 28th - TBD Referendum

