

SUPERINTENDENT'S PROPOSED BUDGET 2025-2026

Dr. Scott V. Nicol, Superintendent

January 15, 2025



JANUARY 8TH BUDGET WORKSHOP



Paraeducator



TODAY'S SCHEDULE HIGHLIGHTS

- High Level Information
- Proposed Spending Increase
- Receive Budget Book

FOR SATURDAY

- Detailed Account Info
- Q/A and Discussion

FUTURE MEETINGS

- January 18 - 8:00 AM Board Budget Workshop
- January 22 - 5:45 PM Finance Committee Meeting
- January 27 - 5:45 PM Finance Committee (If Needed)
- January 29 - 6:00 PM Regular BOE Meeting

From the Ground Up



What do we need & what does it cost?

- Staffing models restructured (Budget neutral)
- Shared services – IT
- Self-Insurance Model

Right-size Accounts - Less Annual Variance

Increase Special Education Revenue — Offset Costs

IN 2023-2024 ELLINGTON WOULD HAVE NEEDED TO SPEND

\$9,046,840

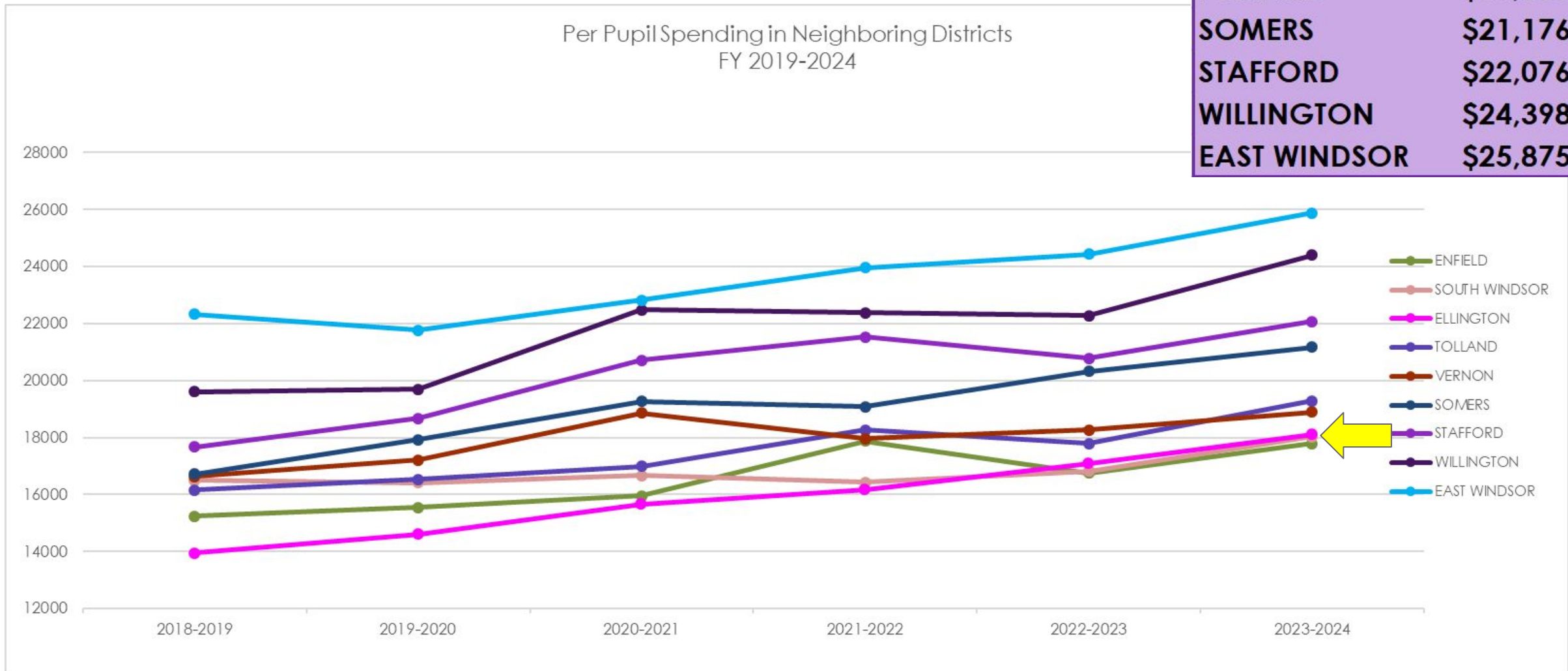
MORE TO EQUAL THE MEDIAN STATEWIDE PER PUPIL COSTS.

PER PUPIL SPENDING

FY 2019-2024

ENFIELD	\$17,796
SOUTH WINDSOR	\$18,022
ELLINGTON	\$18,121
VERNON	\$18,896
TOLLAND	\$19,288
SOMERS	\$21,176
STAFFORD	\$22,076
WILLINGTON	\$24,398
EAST WINDSOR	\$25,875

Per Pupil Spending in Neighboring Districts
FY 2019-2024

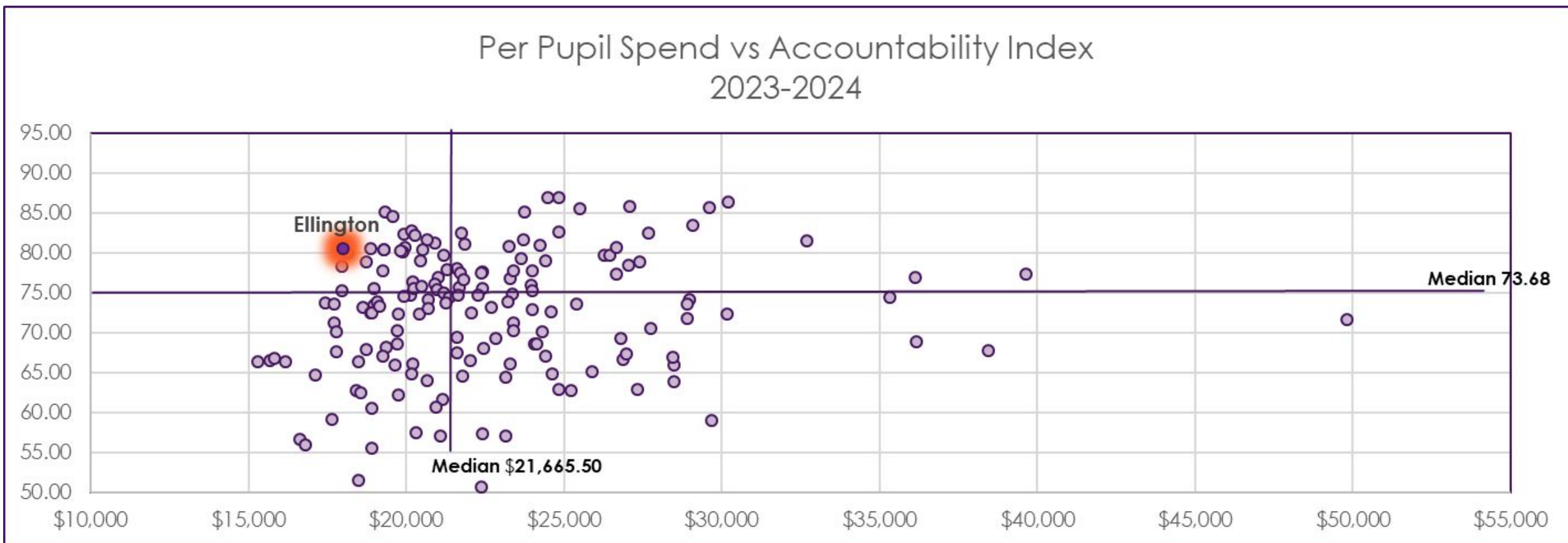


RETURN ON INVESTMENT

District	Accountability Index	Per Pupil (\$)	ROI Index	ROI Rank
South Windsor School District	80.503	\$ 18,022	223.87	1
Ellington School District	80.045	\$ 18,121	226.39	2
Trumbull School District	85.172	\$ 19,316	226.79	3
Bethel School District	78.345	\$ 17,972	229.39	4
Monroe School District	80.478	\$ 18,863	234.39	5

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

PER PUPIL SPEND VS TEST SCORES



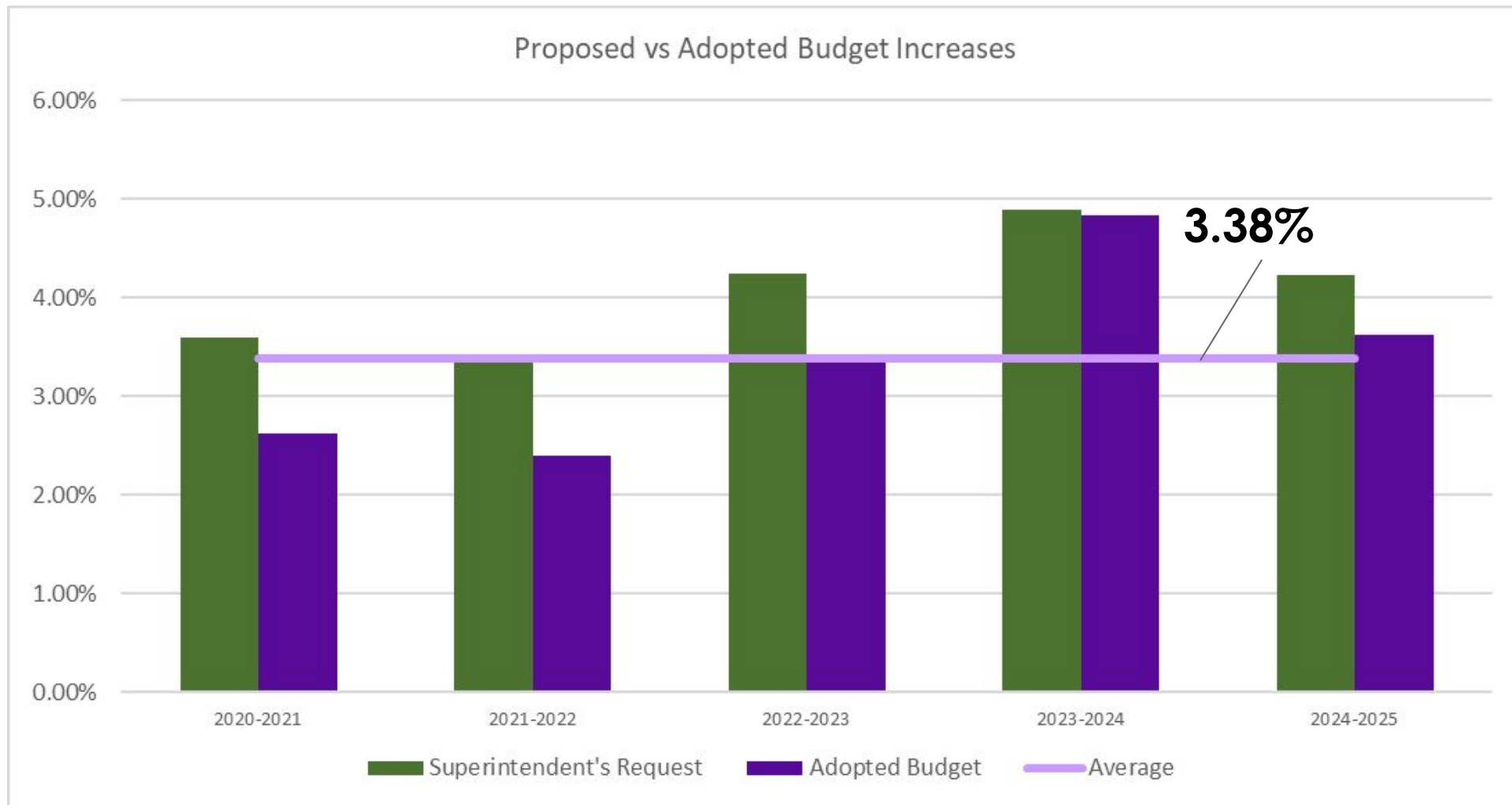
AVERAGE SPENDING INCREASE OVER—LAST 5 YEARS?

3.38%

10 year average — 3.21

FIVE YEAR PERCENTAGE INCREASES

(10 yr. - 3.21%)



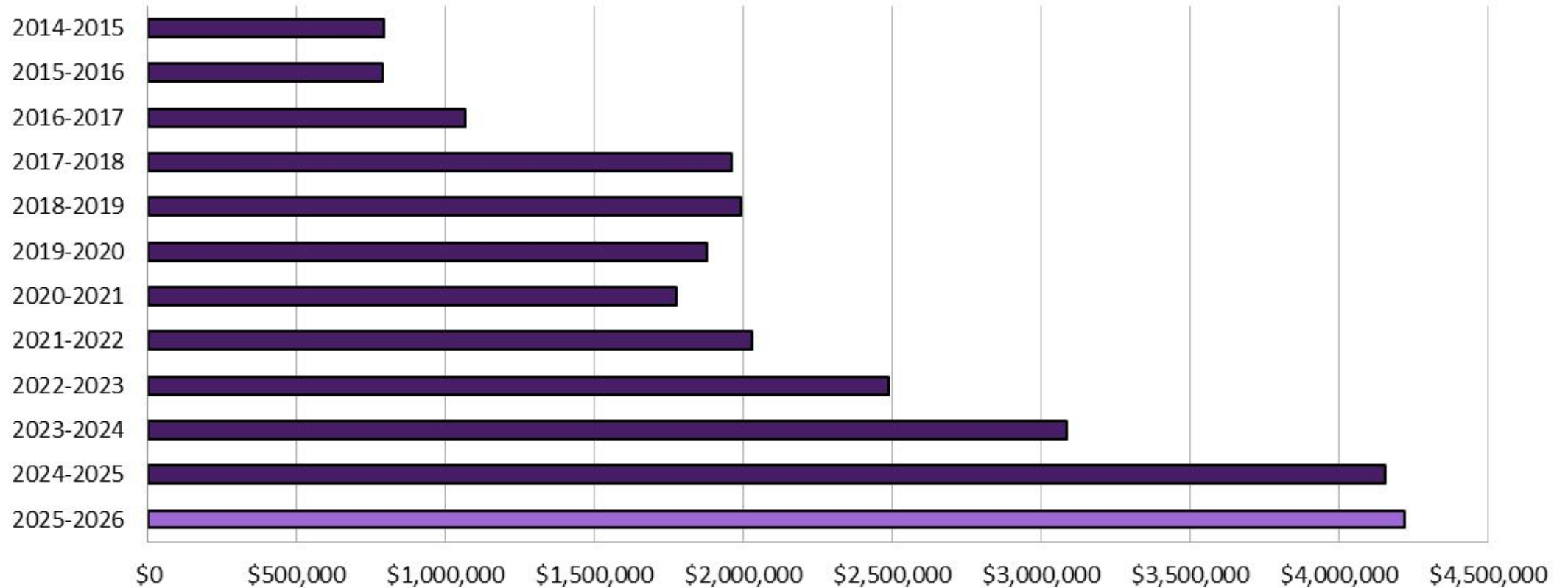
REVENUE SOURCES

REVENUE STREAMS (BOE & TOE)

- Special Education Tuition *(Below Market Value)*
- Medicare
- Open Choice *(approx—4.0001%)*
- Restricted Donations
- Excess Cost *(80/70/60)*
- Educational Cost Sharing (ECS) *(Flat or Reduction?)*
- Adult Education / Agri-Science

BOE REVENUE

Total Revenues by Year




STATE FUNDING (TOWN REVENUE)

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
EDUCATION COST SHARING (ECS)	\$10,030,891	\$10,099,106	\$10,341,646	\$10,341,646	\$10,206,354
ADULT ED & AG SCI	\$21,285	\$22,971	\$24,679	\$26,151	\$26,151
Total*	\$10,052,176	\$10,122,077	\$10,366,325	\$10,367,797	\$10,232,505
Increase	\$81,774	\$69,901	\$244,248	\$1,472	(\$135,292)

70 towns are slated to be reduced—it is highly possible that these towns remain flat funded

PROJECTED REVENUES 25-26

Revenue Source	2023-2024	2024-2025	2024-2025	2025-2026
	Actual Revenue	2024-2025 Appropriated	Estimated Actuals	Proposed
EDUCATION COST SHARING (ECS)	\$10,351,630	\$10,889,787	\$10,341,646	\$10,206,354
ADULT ED & AG SCI	\$24,679	\$24,193	\$26,151	\$26,151
MISCELLANEOUS	\$0	\$0	\$0	\$0
SUBTOTAL – TOWN REVENUE	\$10,376,309	\$10,913,980	\$10,391,990	\$10,232,505
PRE-KINDERGARTEN	\$211,545	\$318,773	\$318,773	\$328,336
SPECIAL EDUCATION REVENUE ACCOUNT	\$1,943,962	\$1,952,948	\$2,638,935	\$2,691,714
MEDICAID (SPECIAL REVENUE)	\$69,538	\$72,206	\$72,206	\$70,936
OPEN CHOICE ATTENDANCE FUNDS	\$752,000	\$752,000	\$1,030,000	\$1,030,000
OPEN CHOICE ADDITIONAL FUNDING 	\$205,453	\$200,000	\$200,000	\$213,000
RESTRICTED DONATIONS	\$0	\$20,000	\$20,000	\$20,000
SUBTOTAL – BOARD OF EDUCATION REVENUE	\$3,182,498	\$3,315,927	\$4,279,914	\$4,353,986
	\$13,558,807	\$14,229,907	\$14,671,904	\$14,586,491

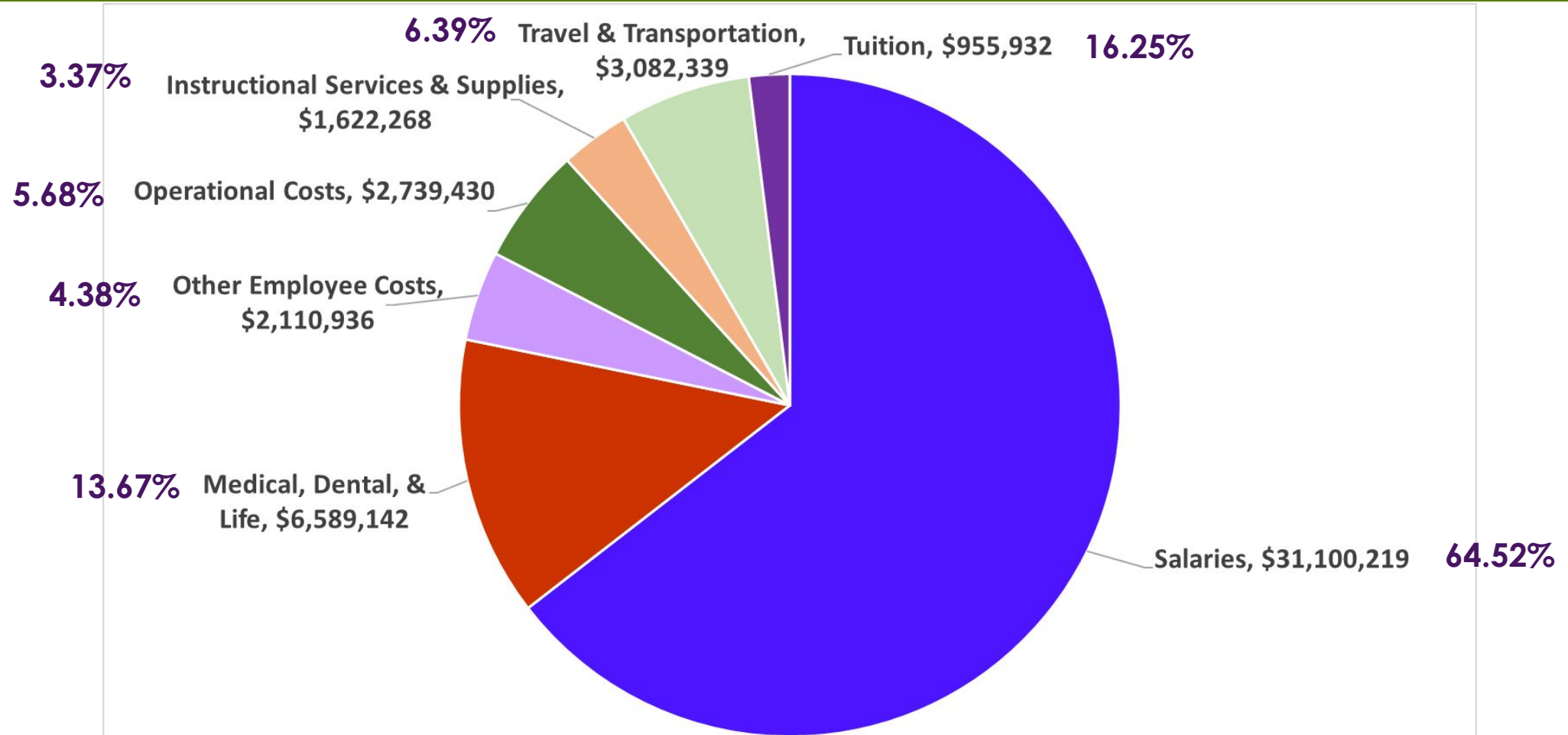
MAJOR DRIVERS

No Additional Positions

Requested Positions Not Included 2025-2026

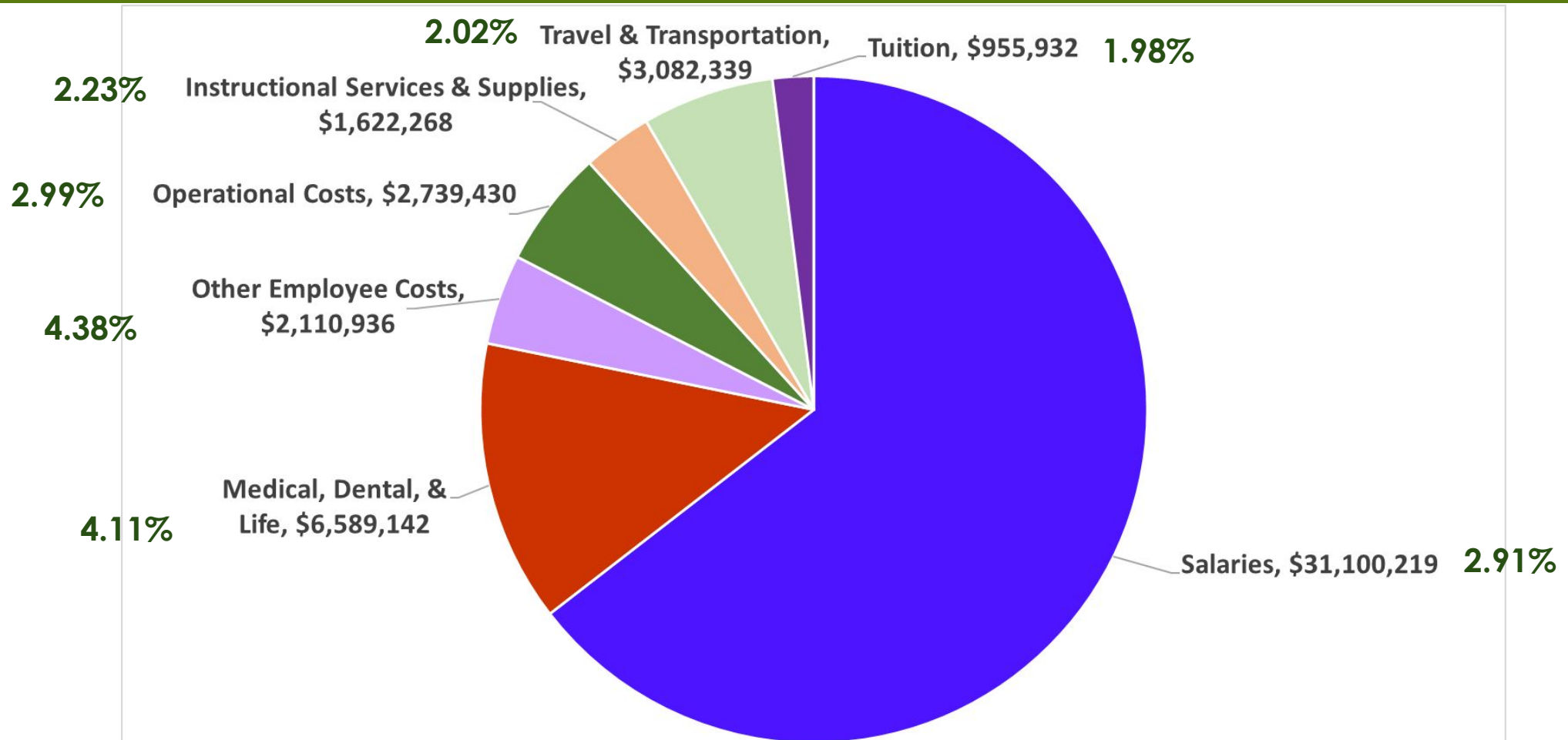
Location	Position	FTE	Estimated Salary	Estimated Benefits	Total
Center School	School Psychologist (testing only)	0.2 FTE	\$16,828	\$244	\$17,072
Center School	Math Specialist	0.5 FTE	\$35,752	\$518	\$36,270
Center School	Assistant Elementary Principal	1.0 FTE	\$151,806	\$31,545	\$183,351
Special Education/EHS	Reading/SPED Teacher	1.0 FTE	\$73,469	\$35,199	\$108,668
Districtwide/SPED	2 - Speech and Language Assistants	2.0 FTE	\$120,000	\$52,396	\$172,396
Special Education Floating RN	Registered Nurse Floater	1.0 FTE	\$66,633	\$27,878	\$94,511
Districtwide	General Maintenance	1.0 FTE	\$51,240	\$23,979	\$75,219
Total			\$515,728	\$171,760	\$687,488

BUDGET BY CATEGORY (% of budget)



*Category definitions can be found on page 14 of the budget book.

BUDGET BY CATEGORY (% increase/change)



*Category definitions can be found on page 14 of the budget book.

Right-Size Accounts

- *Misleading*—Pure ‘Zero-Based’ Budgeting
- Variability of Accounts—*Less Annual Variance*
- Sometimes—*Wrong-Sized (Arbitrary Cuts / Projections)*
- Last Two Years—Right-Sized

Right-Size Accounts (Account Swings All)

	Account Count	Percentage of Accounts	Dollar Impact
Increase	185	35.51%	\$2,219,822.18
No Change	234	44.91%	WHY?
Less Than Zero	102	19.58%	-\$734,715.93
	521		\$1,485,106.25

Right-Size Accounts (Account Swings Excluding Salaries)

	Account Count	Percentage of Accounts	Dollar Impact
Increase	118	28.50%	\$1,061,488.64
No Change	211	50.97%	WHY?
Less Than Zero	85	20.53%	-\$379,916.70
	414		\$681,571.94

Right-Size Accounts (Zero budget change)

Creation	FY21 - FY24 Average	FY24 Actual	FY25 Budget	FY26 Proposed
Custodians - OT - SW	\$24,498	\$29,599	\$27,500	\$27,500

Since the FY25 budgeted number is in-between the average and actual the FY26 proposed remains flat. More could be needed but will be watched and OT will be capped if needed.

Justification	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY25 Half Year Actual	FY26 Proposed
Supplies - Sci - CEN	\$549	\$1,178	\$1,392	\$2,440	\$2,585	\$1,157	\$2,585

In review of the historical financials you can see a trend that the actuals have increased each year. You can also see that at the six month point about half the budget amount has been spent and if this trend follows the whole budgeted amount will be spent showing justification to keep the flat number that was submitted in place. Please note, we also have school level meetings on all budgets to discuss justification of numbers submitted.

Justification	FY21 - FY24 Average	FY24 Actual	FY25 Budget	FY26 Proposed
Supplies - Music - EMS	\$4,986	\$5,636	\$5,000	\$5,000

In reviewing average and FY24 actual keeping the FY26 proposed amount flat is reasonable based on the information provided by the data and principals.

Right-Sized—Less Annual Variance

24-25 Increase— (\$-21,289)

Department	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed Budget	Change (\$)	Change (%)
Athletics	\$399,097	\$515,267	\$524,678	\$9,411	1.83%
Facilities	\$651,920	\$754,975	\$724,275	-\$30,700	-4.07%

23-24 Increase— \$219,225

Right-Size—Reductions

Account	Amount
Services - Library - CLS	(\$4,299)
Supplies - Custodial - EHS	(\$4,025)
Dues & Fees - EHS	(\$6,293)

INCREASE SPECIAL REVENUE Offset Cuts

- 6th School Timeline
- Special Revenue Account

SPECIAL REVENUE & THE 6TH SCHOOL TIMELINE

2017-2018	2018-2020	2021	2022	2023	2024
<p>Creation of the 6th School</p> <p>Acquired rental property located at 16 Church Street in July of 2017.</p>	<p>Work with Town to Establish Special Revenue Fund</p> <p>Submission for fund was provided by BOE with a fact sheet and how it would be funded. This went to the Board of Selectmen and Town Meeting.</p>	<p>Expansion of 6th School</p> <p>Addition of rental space located at 105 West Road. (Elementary)</p>	<p>Further Expansion of 6th School</p> <p>Transitioned from space at 16 Church Street to new rental space located at 89 West Road. (Secondary)</p>	<p>6th School Continues to Grow</p> <p>Ellington continues to be a desired district for outplacements from other schools and student count in programs keeps growing.</p>	<p>Staff Expansion and Additional Location</p> <p>Addition Administrative Assistant and Program Administrator positions. Rental of location at 89 West Road 2a to open Cowbell Store</p>

SPECIAL REVENUE FUND (Original Fact Sheet)

- **Is this drastically different than our current practices today?**

- No. However, this formalizes the process with the Town, and adds more transparency. It also allows a carry-over of funds so the district can properly budget for the variability of revenues year/year.

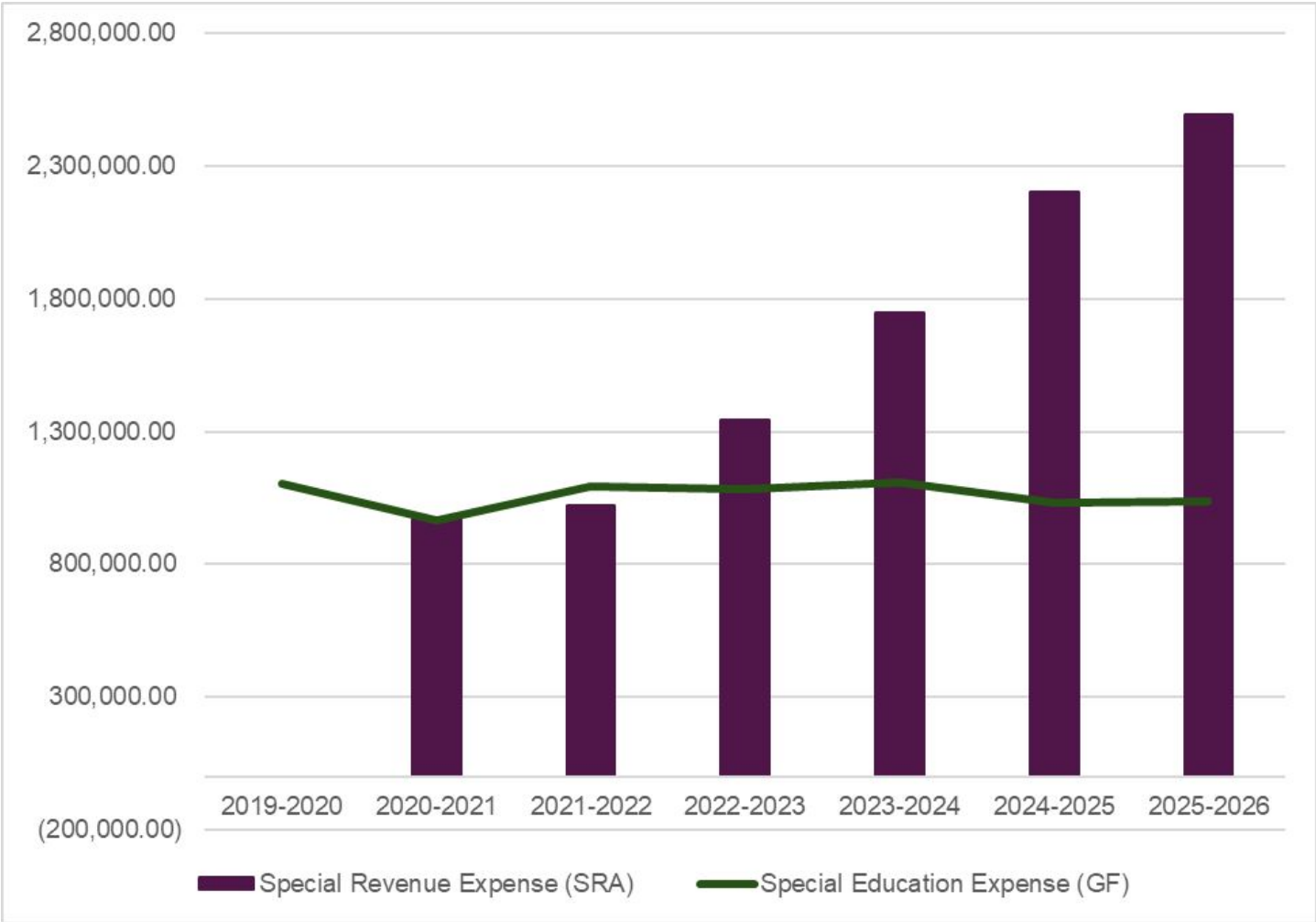
- **How will the district use the funds? Can it be used for anything?**

- Per the ordinance, the Board shall use the special revenue for special education programming. (Chapter 80, Article V)

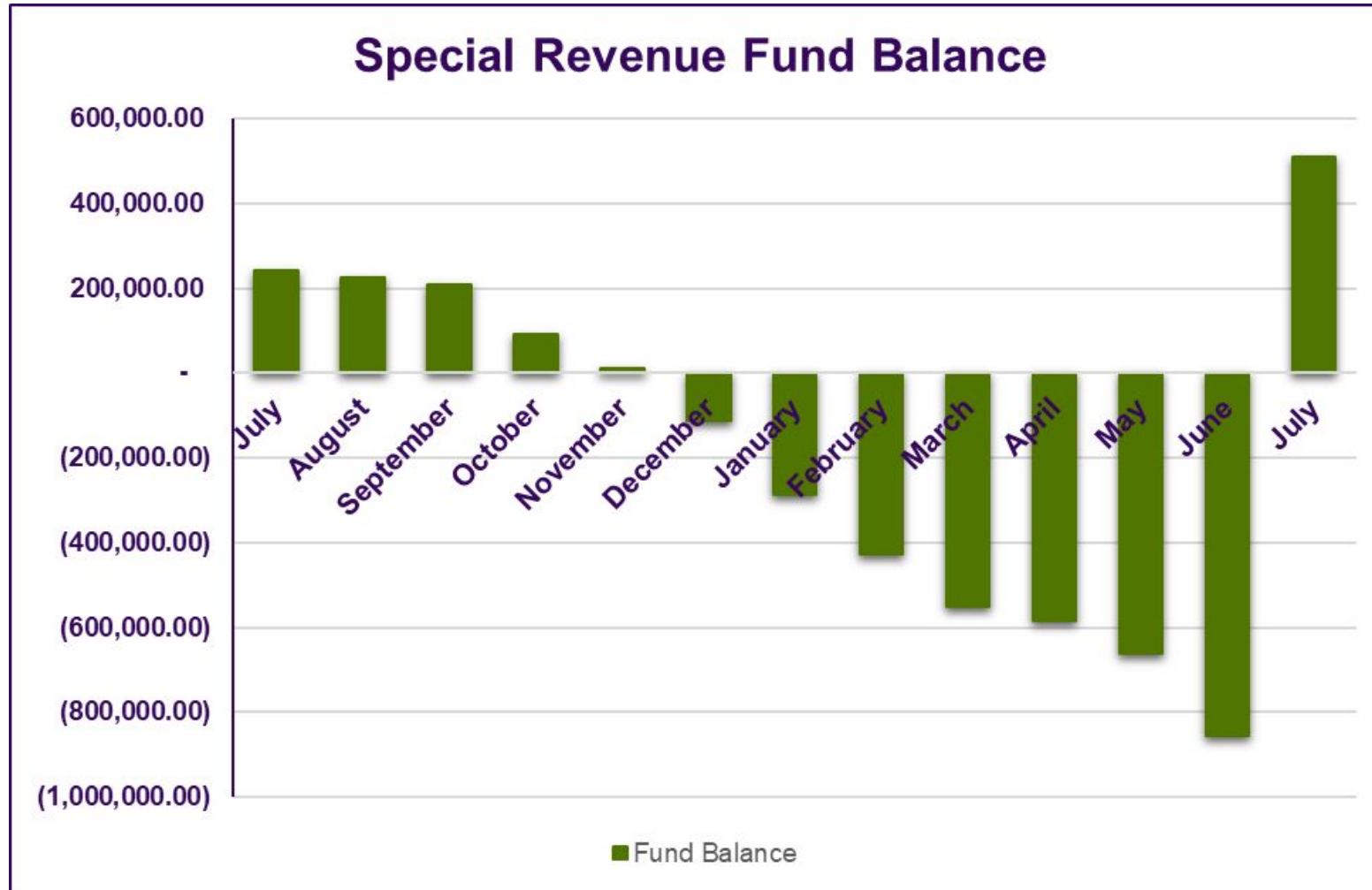
- **Do other towns use special revenue accounts?**

- Yes. The use of Special Revenue accounts is common throughout Connecticut.

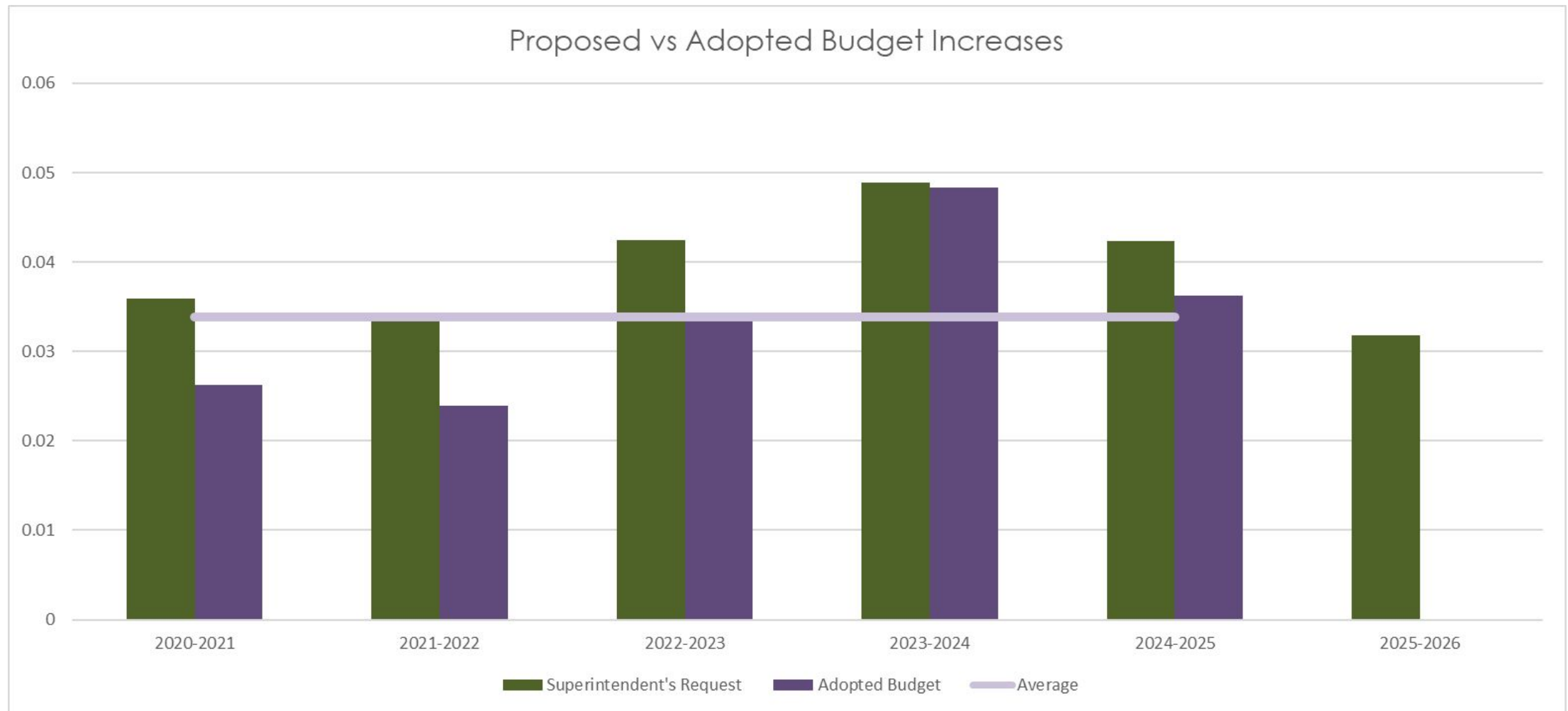
SPECIAL EDUCATION (GF) & SPECIAL REVENUE (SRA) (Expense)



SPECIAL REVENUE (Fund Balance)



BUDGET INCREASES (%)



2025-2026 SUPERINTENDENT'S PROPOSED INCREASE

\$48,200,266

\$1,485,106 or **3.18%**

2025-2026 VARIABLES

- Education Cost Sharing Funding
- Excess Cost Reimbursement
- Magnet Tuition

Hedge and Wait...on the State

- Magnet \$130,500 (58%) or \$225,000 (100%)
+94,500
- New Info
- Excess Cost (80/70/60) \$795,636 (60%) or \$701,226 (70%)
-\$94,410
- Education Cost Share
(not part of 3.18%) Flat or (\$-135,292)

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	65.88%	67.33%
2023-2024	66.05%	67.51%

*Figures come from Budget Hearing Packets on Town website

Thank You

