School Budgeting 101

Presented to Regional School District #18 Board of Education

Wednesday January 3, 2024

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3 Sources of Public School Funding

1. Local Money – Local Revenues, Property Tax
2. Federal Money – Grants (IDEA, Entitlements)
3. State Money – State Aid & Grants (ECS, Excess Cost, HVAC or Security Grants)

Grant Programs

- State Education Grant Programs
  - ECS-in FY ‘21 RSD 18 received $298,799. In FY ‘23 RSD 18 received $689,752
  - Excess Cost-It’s complicated, more on this later

- Federal Grant Programs
  - Title I-in FY ’22 grant is $51,254 (serves the under privileged)
  - Title II-in FY ‘22 grant is $18,797 (teacher training and development)
  - Title III-in FY ‘22 grant is $3,908 (serves English Language Learners (ELL))
  - Title IV-FY ‘22 $10,000 to support ESSA initiatives (Every Student Succeeds Act)
  - IDEA- in FY ‘22 grant is $305,194 (serves special education students)

Excess Cost Grant

- The Department of Education administers the Excess Costs-Student Based grant pursuant to CGS §10-76d, §10-76g and §10-253. Costs in excess of **four and one-half times a town's average cost per pupil** for the prior year are paid for students placed in a special education program by a school district, pursuant to CGS §10-76g(b).

Excess Cost Grant Example

Towns Net Current Expenditure per Pupil (NCEP)* (RSD #18's actual from 22-23, source CT SDE)	$23,081
Threshold for Grant to District (4.5 X NCEP)	$103,865
Cost for Hypothetical Outplaced Student (includes tuition and transportation costs)	$155,000
Excess Cost Grant Eligibility	$51,135
Recent state average of reimbursement 70%	$35,795

SETTING BUDGET GUIDELINES AND GOALS



- Goals for student achievement should drive the budget process.
- Budget decisions should be made in alignment with the district's strategic plan.
- Decisions should be a collaborative effort between the Board of Education, the Superintendent, and school administrators.
- Input should be collected from all stakeholders: faculty/staff, parents, town leaders and taxpayers.



Understanding the Line Item Details

Certified Salaries: Encompasses all teaching and administrative staff

Non-Certified Salaries: All other positions, IA's, secretarial, facilities, tech. staff, et al.

Employee Benefits: Medical, dental, life, WC, tuition reimbursement etc.

Instructional Programs: All costs associated with educating regular education students

Special Education: Costs for SpEd including transportation and tuition

Support Services: Guidance, Health Services, Library Media

Administrative Services: Board of Education, superintendent's office, business office, school office expenditures, district wide tech purchasing, graduation costs

Pupil Transportation: Delivering regular education students to and from school

Plant Operation & Maintenance: Cleaning and upkeep of all facilities and grounds, including capital expenditures and contingency spending

Debt Service: Long term debt obligation expenditures

UNDERSTANDING OUR BUDGET STRUCTURE

Annual Budget

Which includes:

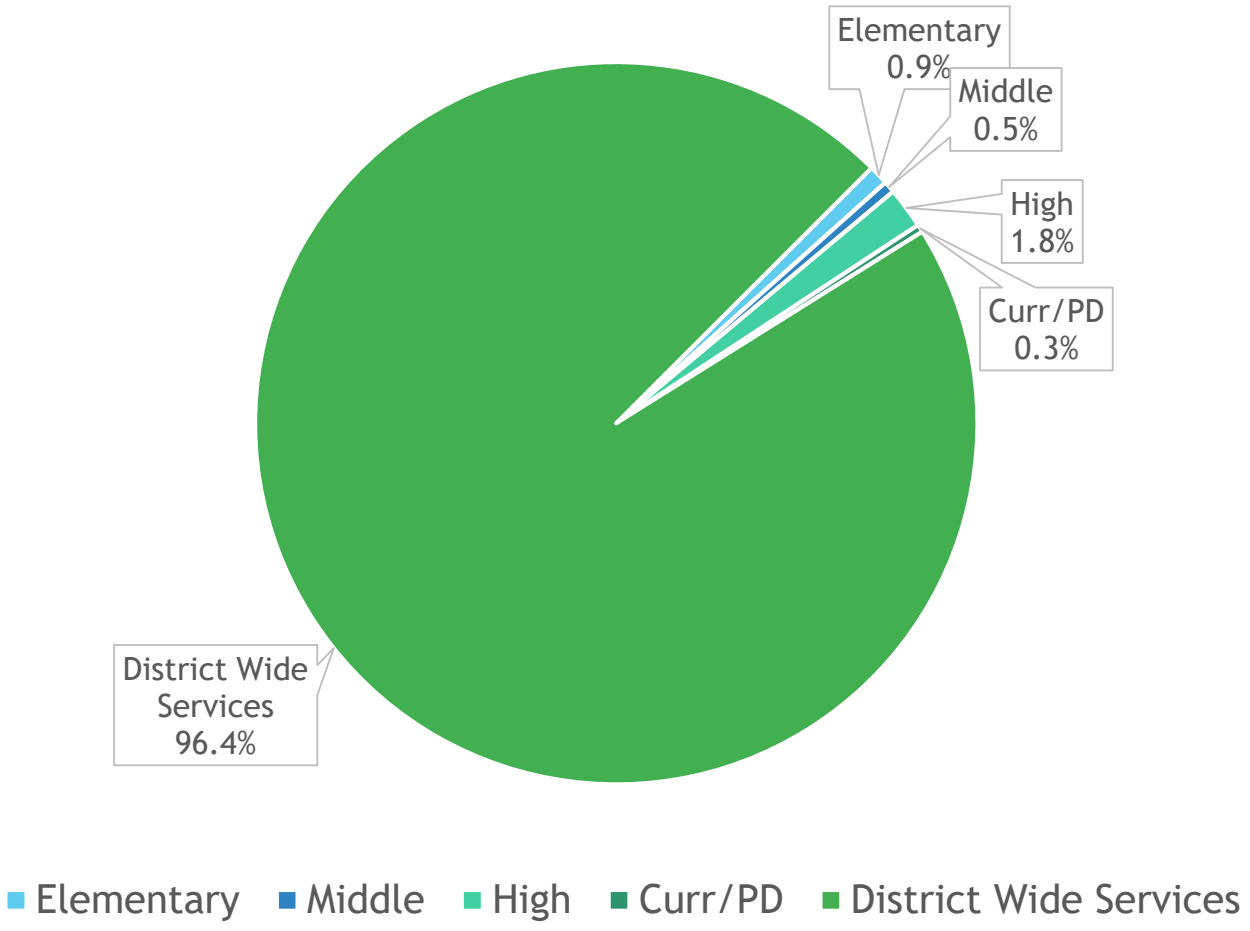
- **Capital Projects budget** (≈250K-350K based upon need) This funds all smaller capital projects throughout the district such as new oil tanks, paving projects, lighting installations, security cameras, etc.
- **Contingency Maintenance budget** (200K) This is used to support emergency or unexpected maintenance issues such as boiler leaks, water damage, broken pipes, etc.

Remaining fund balance as of June 30th

Reserve fund for specific capital improvements or equipment purchases
Limited by statute to an annual contribution no greater than 2% of total annual budget (≈720K) Used for major capital projects to avoid having to borrow money. Recent uses include roofs, windows and turf field.

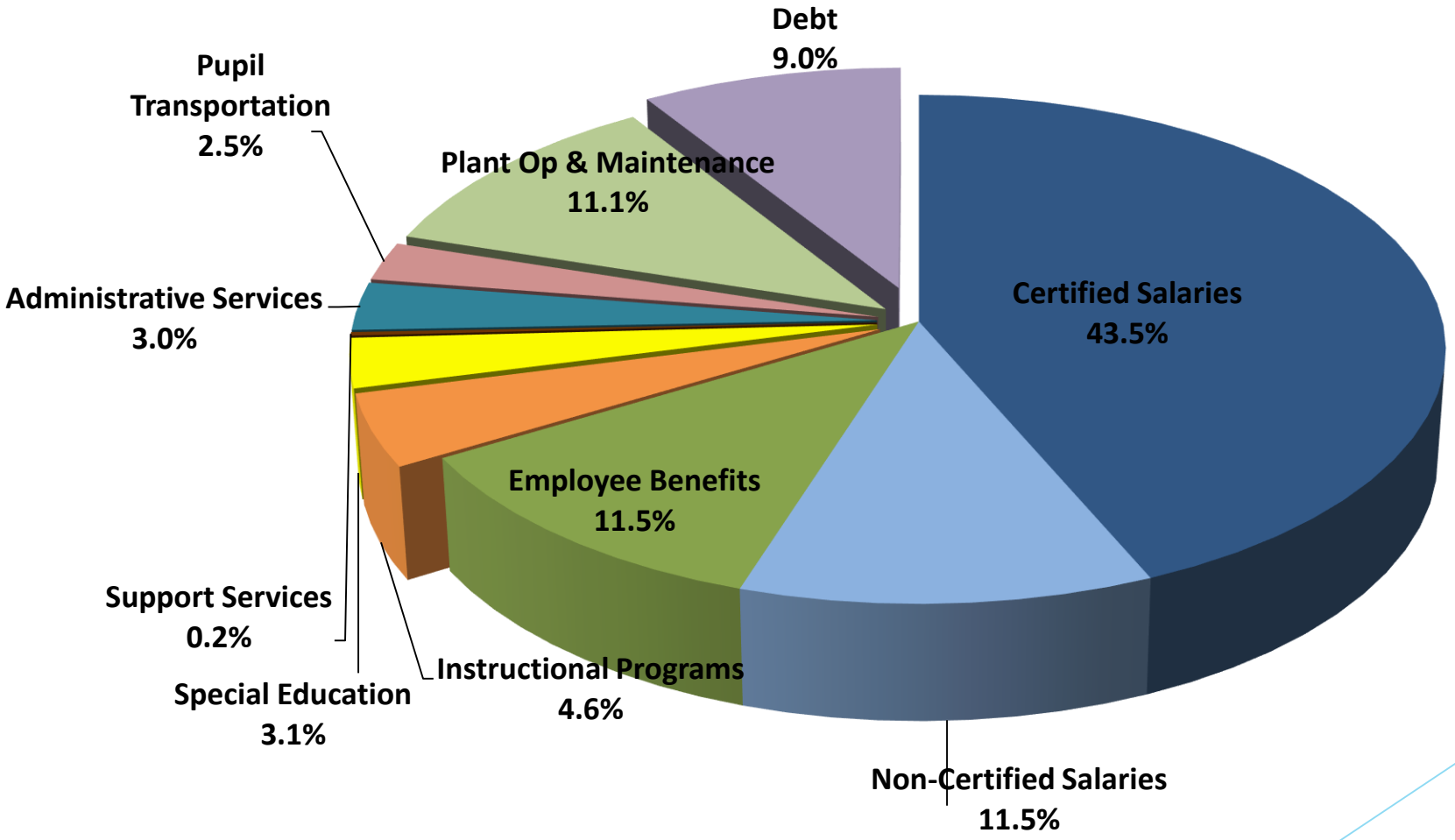
Towns are given a credit on their July bill accounting for the fund balance from the previous year as the current year's audit has not yet taken place. This credit represents the amount of money being returned to them as a part of the fund balance.

Schools vs. Districtwide



2023-2024 Proposed Budget

$35,844,345 2.91% increase



Discussing the Budget with Stakeholders

- Know the message
  - What are we asking for and why?
- Know your audience
  - Demographics
  - What's important to them?
- Tailor your message to the audience
  - Would you have the same discussion at the Senior Center that you would have with the PTO?

When Do You Communicate?

Year Round!

- Student achievements
  - Academic
  - Athletic
  - Artistic
  - Extra-Curricular
- Outstanding programs
- Special recognitions

Timeline of Budget Events Moving Forward

January

-District and school based budget presentations

February

-Public budget forum and Board of Education adoption

March

-Preparation of budget book and special edition of *Focus on Education*

April

-Meet with respective Boards of Finance and various community groups
-District budget hearing
-Budget voting cards are mailed

May:

-District budget meeting
-Budget referendum

Questions?