



# Killingly Public Schools

*Great Things Happen Here!*

***Board of Education***

***FY 2024-2025***

***Budget***

***Annual Town Meeting***

***May 6, 2024***

***Board of Education Members***

Susan Lannon, Chairperson

Danny Rovero, Vice Chairperson

Laura Dombkowski

Meredith Giambattista

Laura Lawrence

Kevin Marcoux

Kelly Martin

Misty Murdock

Kyle Napierata

Student Board Members: Phillip Purcell, Anya

Oliverson, Sherry Simoneau, Melody Kettle

# FY 2024-25 Budget Development

- Department Level Budget Development: October-November
- District Level Budget Development: November-December
- Preliminary Budget: February 14
- Budget Workshops: February-March
- Board Approval: March 13
- BOE Presentation to Town Council: April 2
- Public Hearing: April 11
- Annual Town Meeting: May 6
- Budget Referendum: May 14



# **Total Amount of Salaries/Benefits from Remaining ESSER (COVID Relief) Fundings This Year**

**\$987,405.01    2.06%**

Introduce 0-based budgeting to administrative team

Administrators reduced their budgets by 15%. Moved some summer school expenses into a grant. Total reduction: \$ 438,056 (.93)

**\$48,699,886 4.05%**

Town council reduction to the BOE budget:  
- **\$703,722**

**\$47,508,839 1.5% MR**

Fall 2023

February 2024

April 2024

January 2024

March 2024

April 2024

Preliminary Budget

**\$49,137,943 4.98%**

District & BOE made further reductions and unanimously adopted

**\$48,212,561 3.01% MR 78%**

Proposed \$703,722 of reductions to BOE

# Recommended Reductions

- Hiring at lower steps and/or benefits not taken

# Example of Hiring at Lower Steps

Teacher A  
30 years  
\$87,319 +  
Benefits (\$19,419)

Retired

Teacher B  
0 years  
\$51,058  
No benefits

Hired

Savings  
\$55,680

## **Hired at Lower Steps:**

- KHS Science
- KIS Guidance (2)
- KIS World Cultures
- KHS Art

**Total savings:(\$55,339.48)**

# Recommended Reductions

- Hiring at lower steps and/or benefits not taken
- Reduction/Adjustments in positions
- Elimination of positions



### **Reductions:**

- IT Equipment and Pro-tech
- KIS Library Aide (current vacancy)

**Total savings:(\$43,072.99)**

### **Elimination:**

- PPS Teacher of the Deaf (current vacancy)

**Total savings:(\$113,055.28)**

# Recommended Reductions


- Hiring at lower steps and/or benefits not taken
- Reduction/Adjustments in positions
- Elimination of positions
- Other funding sources

### **Other Funding Sources:**

- GECC Portion of Salary for FRC/family liaison
- Summer school/ESY
- GECC Paraprofessionals (3)
- Additional use of 23-24 surplus funds

<b>Total savings:</b>	<b>(\$97,061.67)</b>
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# Recommended Reductions

- Hiring at lower steps and/or benefits not taken
- Reduction/Adjustments in positions
- Elimination of positions
- Other funding sources
- Increase in estimated percent of Excess Cost Reimbursement 

# Explanation of Excess Cost Grant Reimbursement

The Excess Cost grant is provided by the State to school districts to assist them in paying for special education expenses for students with extraordinary needs. School districts are eligible for partial reimbursement from the State for students who require services that cumulatively exceed the school district's per pupil expenditure amount (also known as the "basic contribution").

The basic contribution is all costs up to 4.5 times the district's previous year's average expenditure per student. The percent received fluctuates from each year. Districts do not know what percent they will be reimbursed until April or May of each year. This year, we were reimbursed 71%.

# Example of Excess Cost Grant Reimbursement


Student A

Out of District Special Education Tuition	\$100,000
KPS “Basic Contribution” or Per Pupil Expenditure of	$\$18,794 \times 4.5 =$
	\$84,573
BOE responsible for \$84,573 of Student A’s Tuition	
	$\$100,000 - \$84,573 =$
	\$15,427
\$15,427 is Eligible for Excess Cost Reimbursement	
	$71\% \text{ of } \$15,427 =$
	\$10,953.17

# Excess Cost Calculation

Excess Cost Reimbursement Estimate (Increase 60% to 70%) (\$205,192.80)

# Recommended Reductions

- Hiring at lower steps and/or benefits not taken
- Reduction/Adjustments in positions
- Elimination of positions
- Other funding sources
- Increase in estimated percent of Excess Cost Reimbursement
- Use of non-lapsing fund for potential “agency placed” special education tuition overages 



# History of Non-Lapsing Account

## Inception of the Non-Lapsing Account

On June 14, 2016, the Town Council authorized the Town Manager to create a Non-Lapsing fund. At that time the cap of the Non-Lapsing was \$1,000,000. Contributions could not exceed 1% of the budget and this was in accordance with Section 10-248a (2010) of the Connecticut General Statutes.

2016

## Increase to the Contribution and the Cap

On May 12, 2020, in accordance with a revision of Section 10-248a, the Town Council approved an increase to the annual allowable contribution to the Non-Lapsing to 2%. Additionally the Town Council approved the cap be raised to \$2,000,000.

2020

2019

## Increase to the Cap

On May 14, 2019, the Town Council approved an increase to the cap of the Non-Lapsing Account to \$1,750,000.

2024

## Town Council Decision on Contribution to Cap

On April 9, 2024, the Town Council did not approve the BOE request to contribute \$411,463 to bring the Non-Lapsing account up to the \$2,000,000 cap. Rather they approved to send to a Public Hearing/Special Town Meeting (June 4th) to add \$161,463 to the Non-Lapsing. This would refill the balance to \$1,750,000.

# Agency Placed Students Contingency

Agency Placed Student Tuition

(\$190,000.00)

# Possible Budget Adjustments

## Hired at Lower Steps:

- KHS Science
- KIS Guidance (2)
- KIS World Cultures
- KHS Art

Total savings:(\$55,339.48)

## Reductions:

- IT Equipment and Pro-tech
- KIS Library Aide

Total savings:(\$43,072.99)

## Elimination:

- PPS Teacher of the Deaf

Total savings:(\$113,055.28)

## Other Funding Sources:

- GECC Portion of Salary for FRC/family liaison
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Total savings: (\$97,061.67)

# Agency Placed Students Contingency and Excess Cost Calculation

Agency Placed Student Tuition	(\$190,000.00)
Excess Cost Reimbursement Estimate (Increase 60% to 70%)	(\$205,192.80)

**Total Savings: (\$395,192.80)**

# Grand Total to Meet Town Council's Reductions

\$703,722

# Town Council Reduction

## BOE Adopted Budget

\$48,212,561.22  
3.01%  
0.78% (MR)

## Town Council Reduction

- \$703,722.22

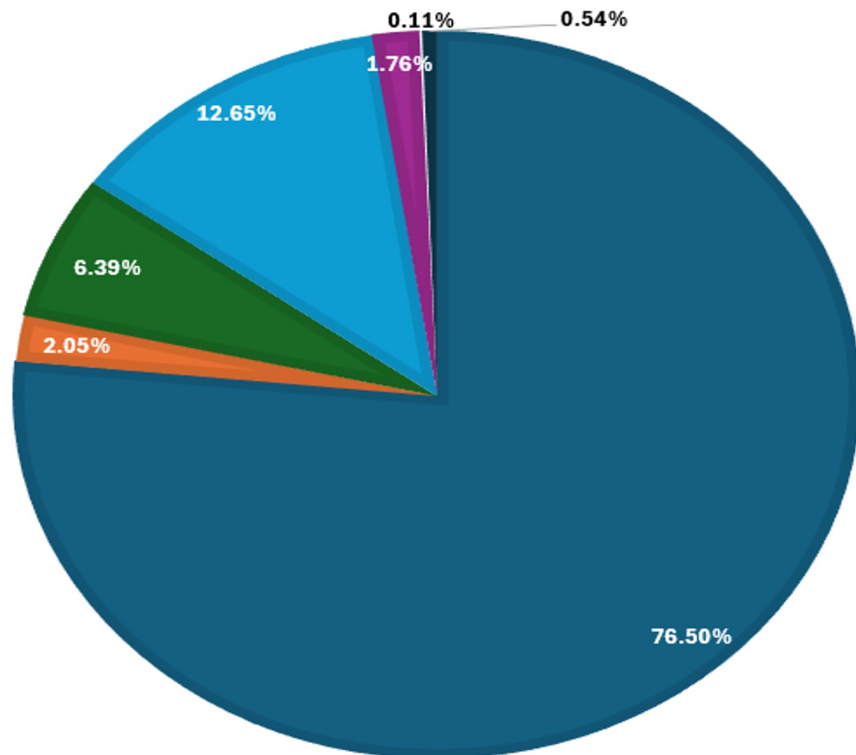
47,508,839.00  
1.50%  
0.39% (MR)

**% of the Increase****24-25 BOARD OF EDUCATION BUDGET WITH COUNCIL REDUCTIONS****5/6/2024**

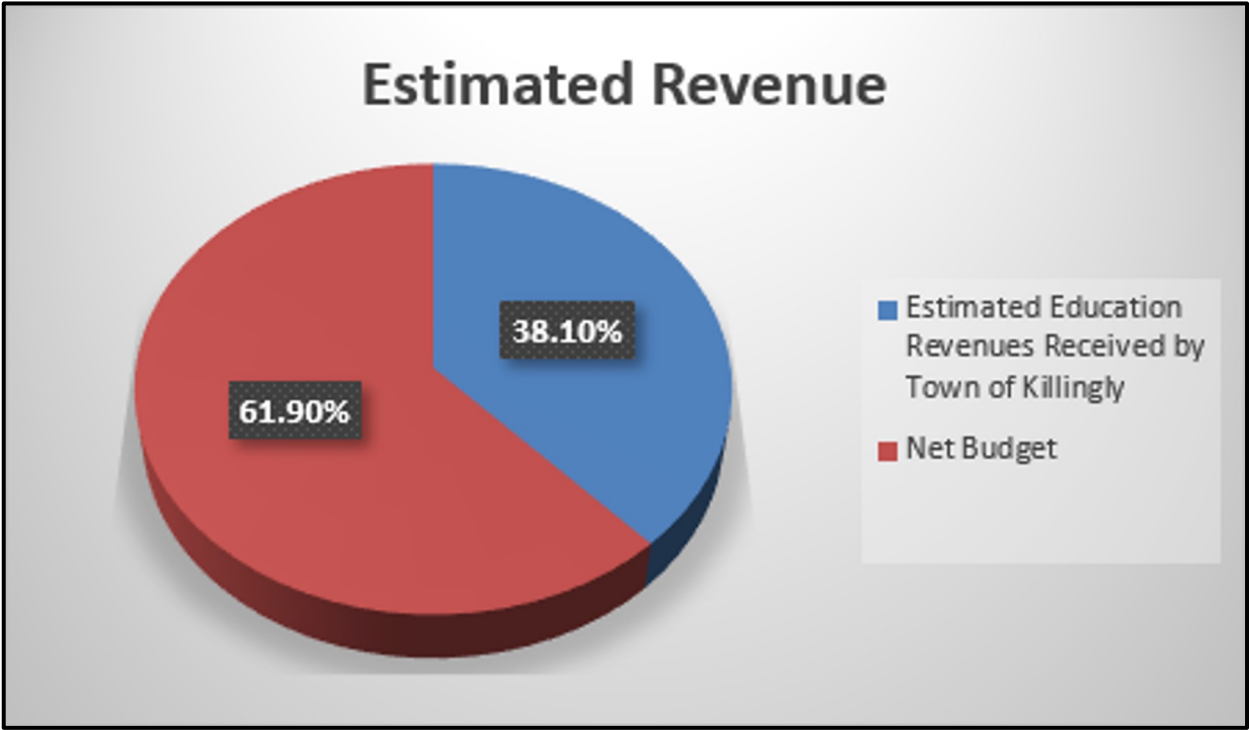
Account Number / Description	22-23 Actual Expenditures 7/1/22 - 6/30/23	23-24 Adopted Budget 7/1/23 - 6/30/24	24-25 BOE Approved with Reductions 7/1/24 - 6/30/25	Difference 23-24 to 24-25	% Increase	
100 SALARIES	26,255,082.68	28,460,634.10	29,395,119.14	934,485.04	<b>132.79</b>	
200 BENEFITS	6,093,652.42	6,987,283.59	6,950,469.65	(36,813.94)	<b>-5.23</b>	
300 PROFESSIONAL/TECHNICAL SERVICES	909,279.64	976,320.00	976,787.00	467.00	<b>0.07</b>	
400 UTILITIES/CONTRACTED SERVICES	2,561,104.42	3,085,418.97	3,035,094.86	(50,324.11)	<b>-7.15</b>	
500 OTHER PURCHASED SERVICES	5,654,328.92	5,985,984.62	6,007,748.14	21,763.52	<b>3.09</b>	
600 SUPPLIES	1,354,151.79	936,894.90	837,821.21	(99,073.69)	<b>-14.07</b>	
700 EQUIPMENT	522,413.67	130,672.55	51,297.00	(79,375.55)	<b>-11.28</b>	
800 DUES & FEES/OTHER OBJECTS	164,935.12	241,909.27	254,502.00	12,592.73	<b>1.78</b>	
GRAND TOTAL:	43,514,948.66	46,805,118.00	47,508,839.00	703,721.00		<b>1.50%</b>

## % of the Budget

Salaries/Benefits   Pro-Tech.   Utilities/Contracted serv.   Other Purchased Services  
Supplies   Equipment   Dues/Fees/Other








2024-2025 BOE Budget (with Town Council Reductions)	\$47,508,839
Estimated Education Revenues Received by Town of Killingly	(\$18,099,923)
Net Budget	\$29,408,916

# Historical View

	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
<b>Superintendent's Proposed Budget</b>	9.08%	2.84%	5.42%	1.97%	1.89%	3.98%	3.46%	1.94%	5.30%	4.05%
<b>BoE Budget</b>	4.36%	1.98%	5.42%	1.91%	0.83%	2.29%	2.00%	1.37%	3.94%	3.01%
<b>Adopted Budget</b>	3.08%	1.94%	4.11%	1.13%	0.83%	0.23%	2.00%	0.00%	3.94%	



How much money will  
the BOE give back to the  
town?

### **Examples of Surplus Funds**

- Unfilled positions and benefits
- Breakage of services
- Hiring replacement positions at lower steps
- New hires not taking benefits
- Long-term substitutes filling positions
- Not needing to use all of the excess cost reimbursement



We are proud of the experiences our students receive in Killingly Public Schools. Those experiences are made possible by our dedicated staff - ALL staff play a role in this experience.

We will not impact our students' superior experiences.

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