



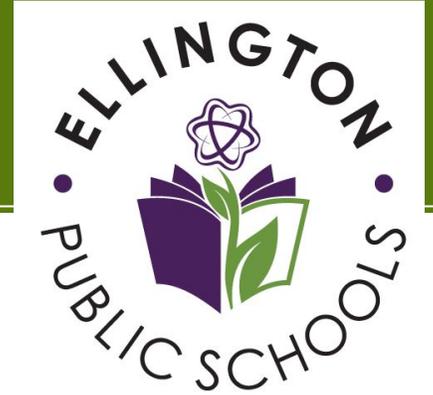
BOARD OF EDUCATION'S ADOPTED BUDGET 2025-2026

Jennifer Dzen, Board of Education Chair

Dr. Scott V. Nicol, Superintendent

Alisha Carpino, Director of Finance & Operations

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

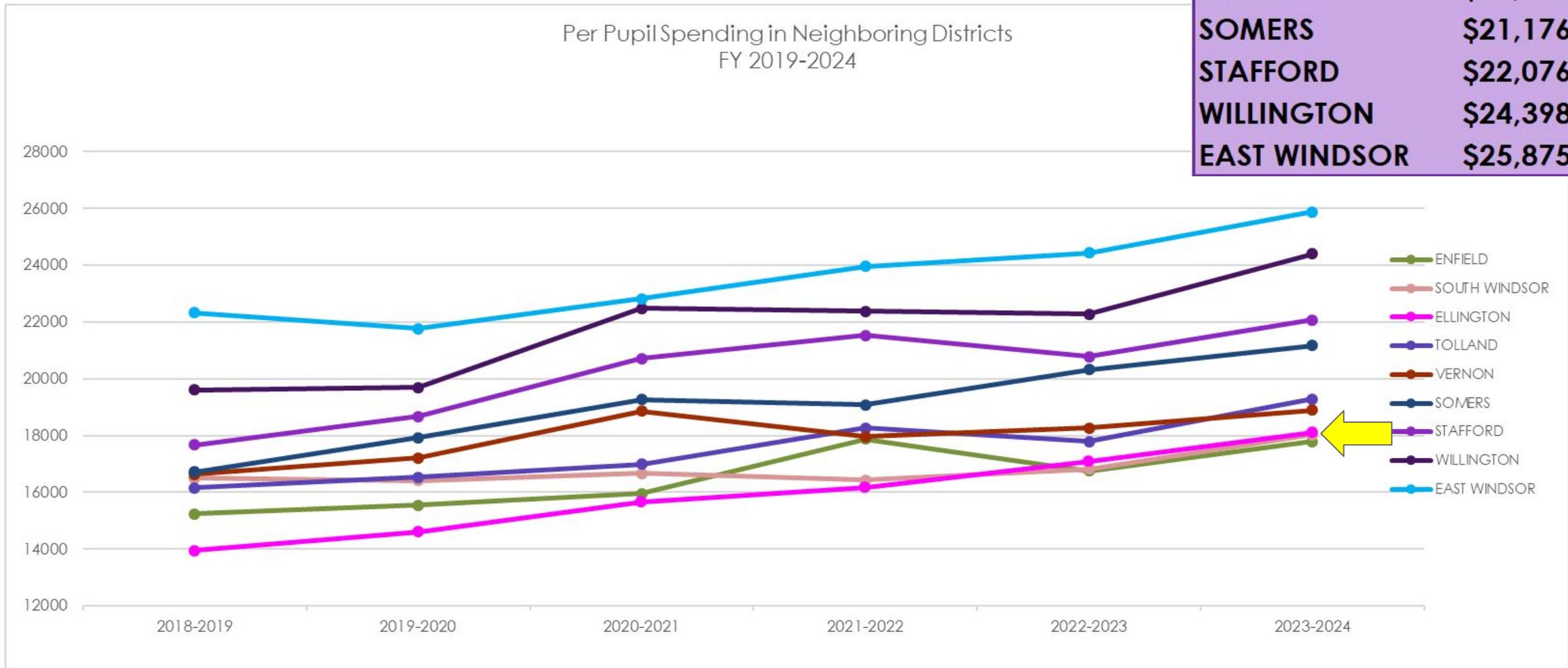
MORE TO EQUAL THE MEDIAN STATEWIDE PER PUPIL COSTS.

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

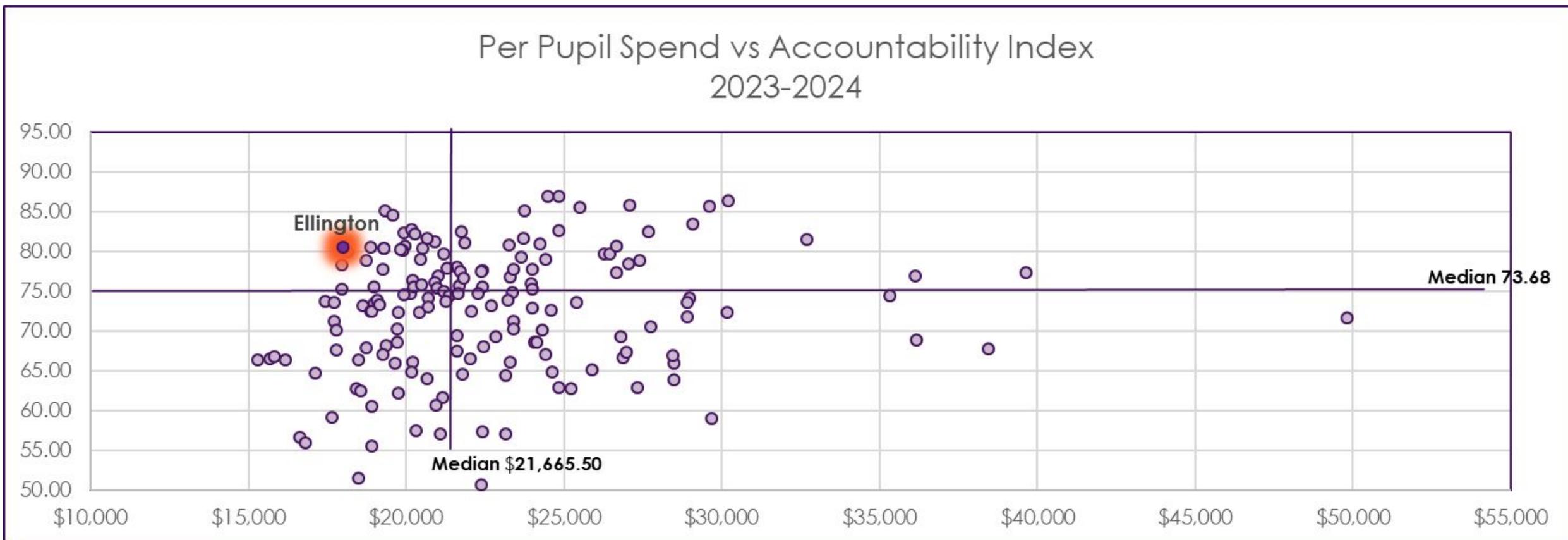


RETURN ON INVESTMENT

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



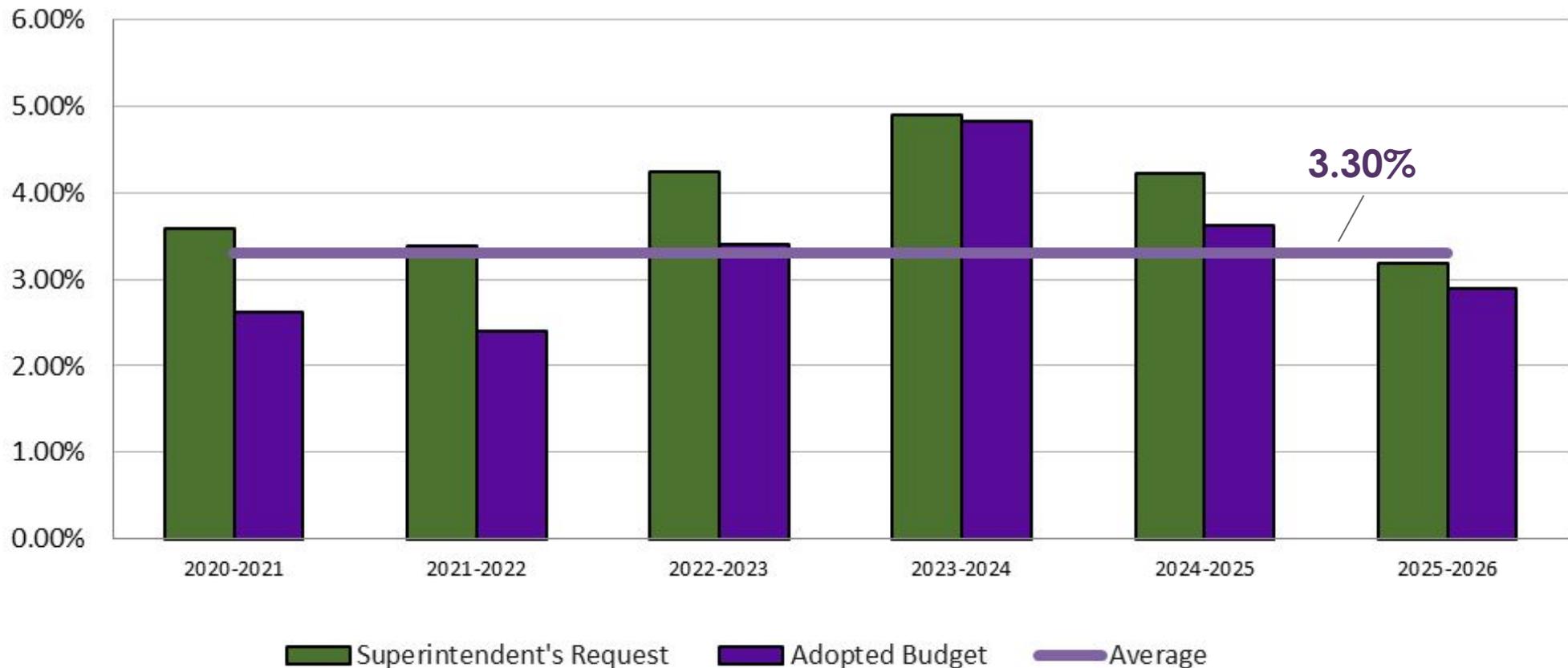
AVERAGE SPENDING INCREASE OVER—LAST 6 YEARS?

3.30%

10 year average — 3.20%

BUDGET INCREASES (%)

Proposed vs Adopted Budget Increases



Superintendent's & Board Adopted

- **Superintendent's Proposed:** **\$48,200,266**
Increase \$1,485,106 (3.18%)
- **Board of Education Adopted:** **\$48,065,373**
Increase \$1,350,213 **(2.89%)**

Statewide average BOE adopted increase — 5.5%

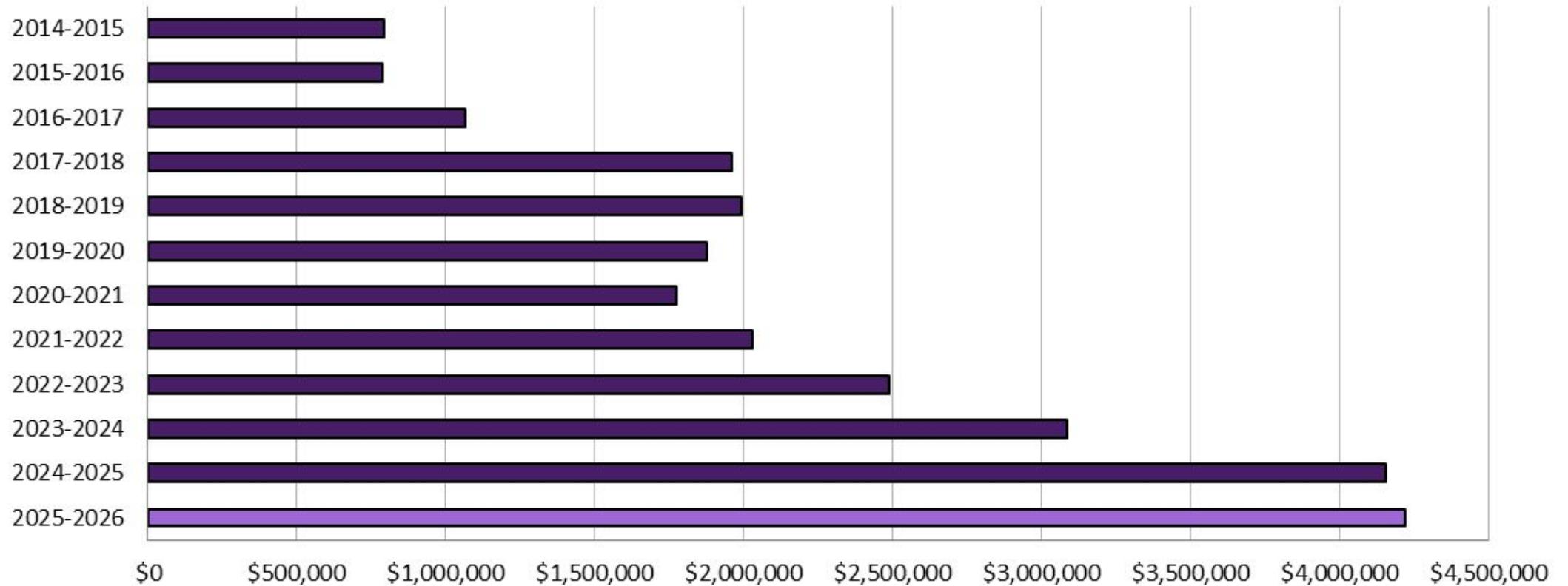
STRATEGIC INVESTMENT *REVENUE*

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

STRATEGIC INVESTMENT - 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 Actual Revenue	2024-2025 Appropriated	2024-2025 Estimated Actuals	2025-2026 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

Waiting on the State — Our Best Guess

- Current 24/25 — State 40 million SPED (58K—24/25)
- Excess Cost Funding (Special Education) (60%)
- Education Cost Sharing (ECS) (Flat)
- Magnet School Tuition (58%)

MAJOR DRIVERS

Stability & Less Variance - Long Term

- Impact—Special Revenue (6th School-SPED)
- Impact—Right-Sizing Accounts

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.

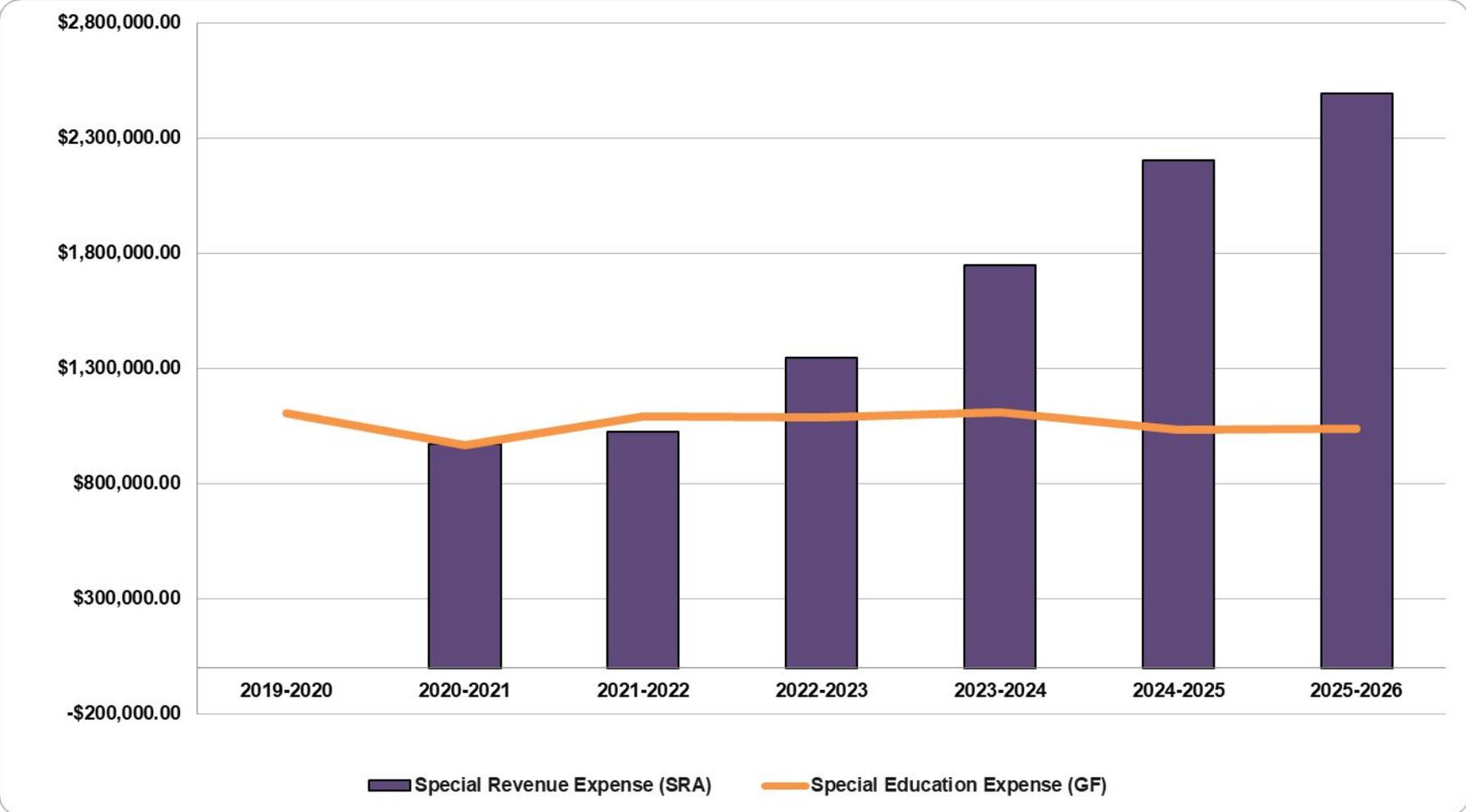
- **How will the district use the funds? Can it be used for anything?**

- 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)



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 Count	Percentage of Accounts	Dollar Impact
Increase	183	35.12%	\$2,185,158
No Change	234	44.91%	WHY?
Less Than Zero	104	19.96%	(\$861,444)
	521		\$1,323,714

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

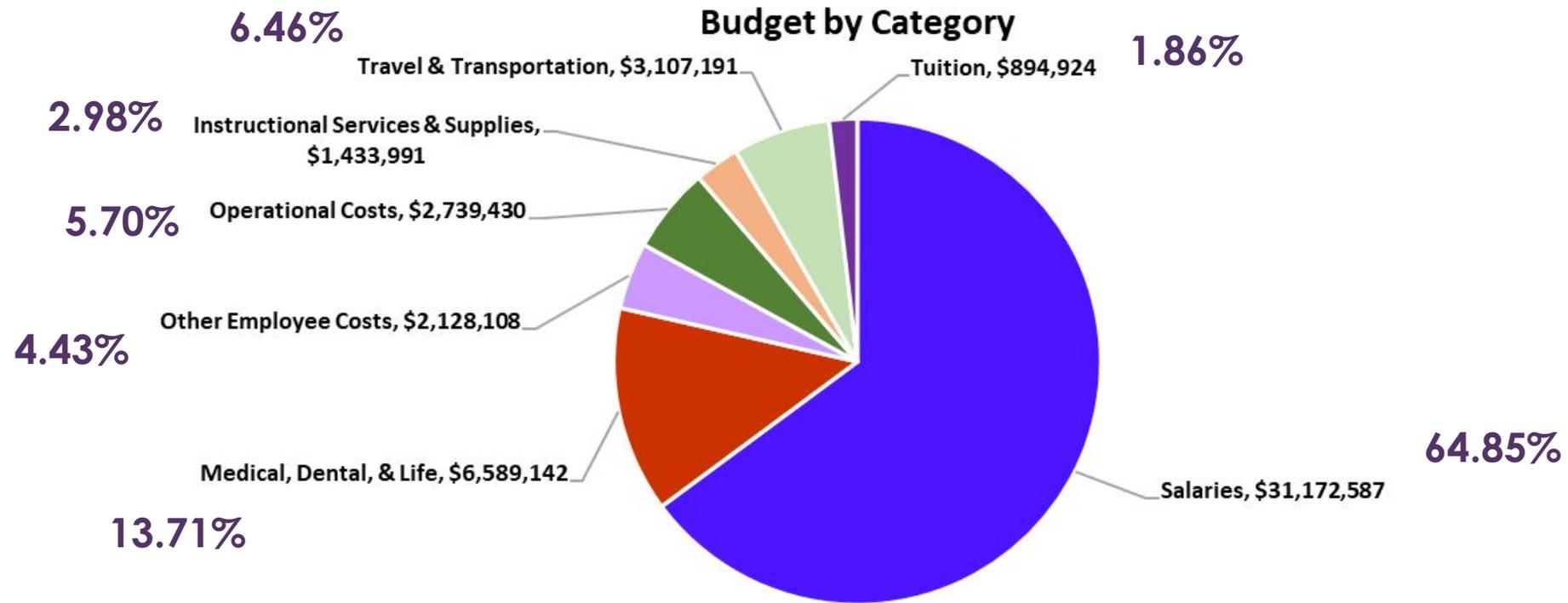
Account	Amount
Services - Library - CLS	(\$4,299)
Supplies - Custodial - EHS	(\$4,025)
Dues & Fees - EHS	(\$6,293)

BOE Budget Adjustments

Account	Description	Budget 2024-2025	Proposed 2025-2026	Proposed Reduction	New 2025-2026 Proposed	Notes
1000.10.02.100.41.2410.112.14402	Support - CLS	\$64,747	\$84,473	(-\$13,130)	\$71,343	Reduction of additional PT position funds
1000.30.61.100.21.3200.130.13612	Stipends - Activities - EHS	\$72,556	\$79,559	(-\$7,187)	\$72,372	Elimination of additional drama stipend
1000.50.99.100.52.2580.112.15299	Technology Salaries - SW	\$468,258	\$523,388	(-\$34,371)	\$489,017	Portion of IT salaries bill to the town for shared services
1000.30.99.100.54.1000.560.99502	Tuition - VOAG - REG	\$125,000	\$125,000	(-\$36,301)	\$88,699	Adjustment for updated student count for next year
1000.50.99.200.54.2170.340.54605	Services - PH COTA/PT - SEP	\$175,932	\$188,277	(-\$188,277)	\$0	Elimination of contracted physical therapy expense
1000.50.99.200.12.2160.112.19912	Occupational Therapist - SW	\$164,634	\$169,408	\$127,056	\$296,464	Addition of 1.5 internal physical therapy positions
1000.50.99.100.46.2510.220.24605	Benefits - Social Security	\$881,709	\$837,502	\$10,810	\$848,312	Projected employer taxes for added positions
1000.50.99.100.46.2510.230.24606	Benefits - CMERS Retirement	\$945,649	\$1,027,163	\$6,362	\$1,033,525	Projected TSA retirement contribution for added positions
1000.50.99.100.54.1000.560.99503	Tuition - Magnet - REG	\$104,000	\$225,000	(-\$94,500)	\$130,500	Reduce for anticipation of 58% cap on tuition
1000.50.99.100.53.2730.510.99537	Transportation - Outplacements - SEP	\$0	\$158,459	\$24,852	\$183,311	Increase for 60% excess cost reimbursement
1000.50.99.200.54.1000.560.54501	Tuition - Public - SEP	\$307,212	\$252,787	\$36,787	\$289,574	Increase for 60% excess cost reimbursement
1000.50.99.200.54.1000.560.54502	Tuition - Private - SEP	\$143,950	\$215,463	\$33,006	\$248,470	Increase for 60% excess cost reimbursement
		\$3,453,647	\$3,886,480	(-\$134,893)	\$3,751,587	

NOTABLE ACCOUNTS

BUDGET BY CATEGORY



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

SALARIES & BENEFITS

	22-23 Budget	23-24 Budget	24-25 Budget	25-26 Proposed
Salaries	\$28,133,277	\$29,314,257	\$30,221,609	\$31,172,587
Benefits	\$5,597,996	\$5,702,696	\$6,329,249	\$6,589,142
Total	\$33,731,273	\$35,016,953	\$36,550,858	\$37,761,730
Difference (\$)	\$1,521,809	\$1,285,680	\$1,533,905	\$1,210,872
Difference (%)	4.72%	3.81%	4.38%	3.31%

SALARIES BY CATEGORY

	Difference	Impact (%) Increase	Impact (%) Total Budget
Certified (111)	\$731,072	54.145%	1.521%
Non-Certified (112)	\$224,026	16.592%	0.466%
Substitutes (122)	(\$930)	(0.069)%	(0.002)%
Other Compensation (130)	(\$3,190)	(0.236)%	(0.007)%
Total	\$950,978	70.43%	1.979%

Total (%) Increase of 2.89%

SALARY

- Increase offset by retirements
 - Two teacher retirements
 - Reduced—additional three anticipated (\$120,000)
- Includes Adjustment—Minimum Wage Increase
- All negotiated contracts, wages reflected
- Includes conversion of 1.5 contracted physical therapist

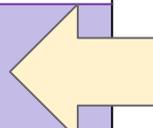
RETIREMENTS & TURNOVER

Obj.	Last Five	Page	Description	2023-2024 Budget	2023-2024 Actual	2024-2025 Budget	2025-2026 Proposed	Increase (\$)	Increase (%)	Reduction Taken
111	10208	41	Teachers- CLS	\$1,175,617	\$1,134,710	\$1,163,592	\$1,189,089	\$25,497	2.17%	(\$13,324)
111	10608	41	Teachers- WIND	\$3,055,707	\$3,006,386	\$3,105,541	\$3,158,988	\$53,447	1.75%	(\$29,926)
111	15108	41	Teachers- EMS	\$2,593,224	\$2,550,163	\$2,693,312	\$2,789,093	\$95,781	3.69%	(10,086)
111	16108	41	Teachers- EHS	\$5,078,843	\$5,024,365	\$5,239,274	\$5,327,758	\$88,484	1.74%	(47,297)
111	19920	41	Teachers- SEP	\$1,985,405	\$1,977,596	\$2,080,155	\$2,172,337	\$92,182	4.64%	(19,367)
Total				\$13,888,796	\$13,693,220	\$14,281,874	\$14,637,265	\$355,391	2.56%	(\$120,000)

BENEFITS

	Difference	Impact (%) Increase	Impact (%) Total Budget
Health & Life	\$223,022	16.518%	0.463%
Dental	\$36,871	2.731%	0.076%
Retirement	\$81,514	6.037%	0.169%
Unemployment	(\$1,948)	-0.144%	-0.004%
Total	\$339,459	25.141%	0.704%

Total (%) Increase of 2.89%



INCREASE BREAKDOWN — 2.89%

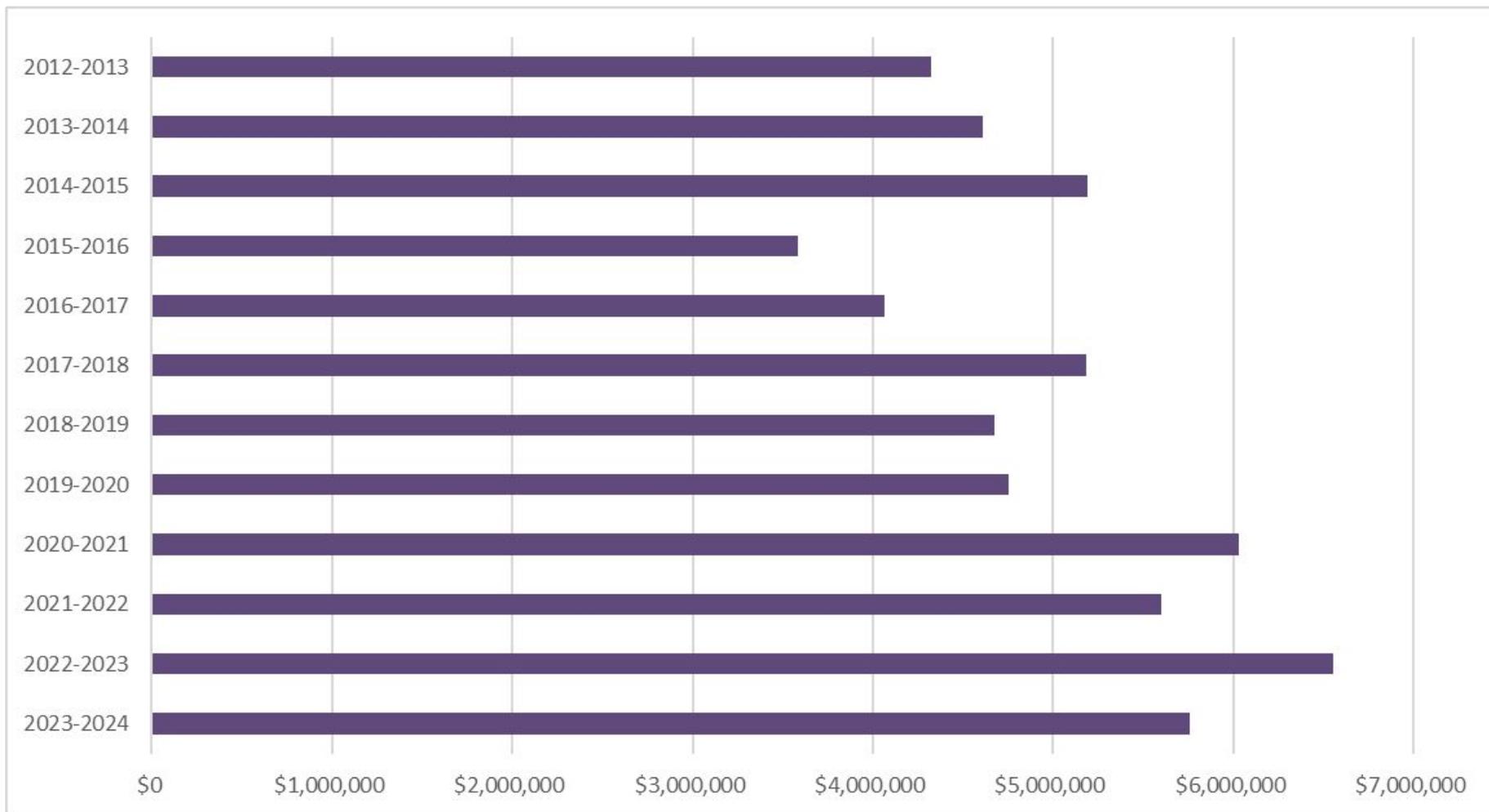
- Salaries - 1.979% - \$950,978
- Benefits - .704% - \$339,459
 - Everything Else - .207% - \$279,494

GROUP INSURANCE

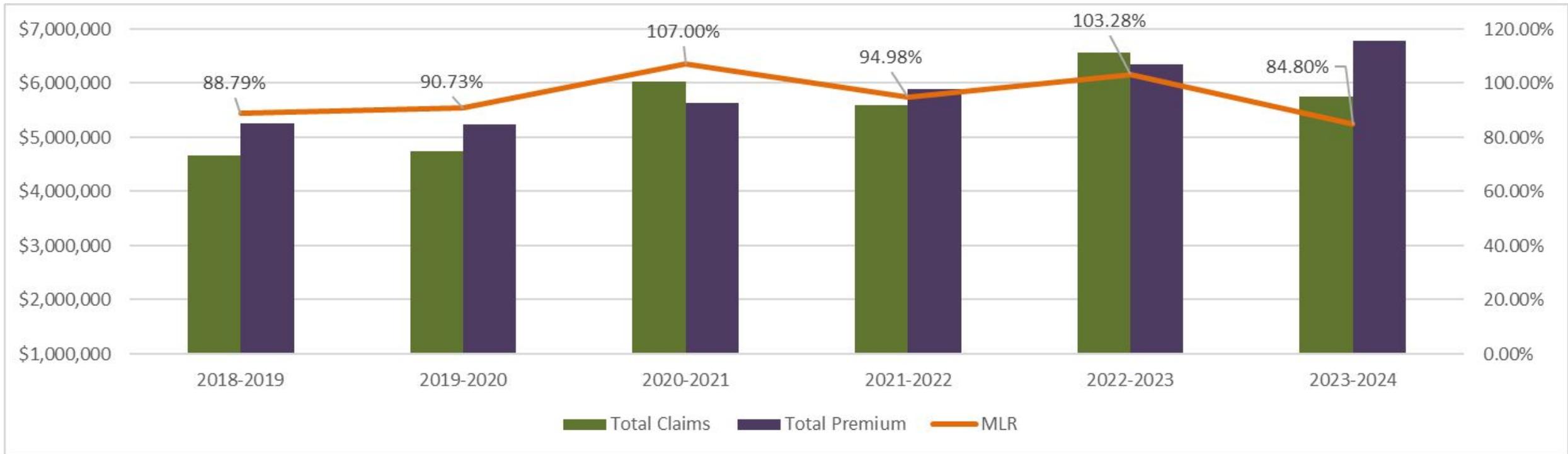
	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed
Health Insurance	\$5,252,996	\$5,397,196	\$5,990,888	\$6,212,451
Dental Insurance	\$300,000	\$259,500	\$288,045	\$324,916
Life Insurance	\$45,000	\$46,000	\$50,317	\$51,776
Total	\$5,597,996	\$5,702,696	\$6,329,249	\$6,589,143
Difference	\$370,597	\$104,700	\$626,553	\$259,894
Difference (%)	7.09%	1.87%	10.99%	4.11%

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
2024-2025 Opening Fund Balance	\$1,497,931	Audit
2024-2025 Estimated Revenues	\$7,619,410	EPS Estimate
2024-2025 Estimated Claims & Administrative Costs	\$7,490,187	Brown & Brown Est. (12/24)
2024-2025 Est. Ending Balance	\$1,627,154	
2025-2026 Estimated Revenues	\$7,595,604	EPS Estimate
2025-2026 Estimated Claims & Administrative Costs	\$7,618,346	Brown & Brown Est. (12/24)
2025-2026 Est. Ending Balance	\$1,604,412	?? \$300,000—\$900,000 ??

DENTAL SELF-INSURANCE FUND

Category	Budget	Source
2024-2025 Opening Fund Balance & IBNR	\$85,421	Audit
2024-2025 Estimated Revenues	\$345,436	EPS Estimate
2024-2025 Estimated Claims & Administrative Costs	\$389,433	Brown & Brown Est. (12/24)
2024-2025 Est. Ending Balance plus IBNR	\$41,424	
2025-2026 Estimated Revenues	\$397,251	EPS Estimate
2025-2026 Estimated Claims & Administrative Costs	\$396,301	Brown & Brown Est. (12/24)
2025-2026 Est. Ending Balance plus IBNR	\$42,374	

HEALTH INSURANCE

- Lower than anticipated claims—second half of FY24
- Budget—sustainability approach
- Proposing—3.7% increase 2025-2026
- Audit during 2024-2025 open enrollment
- Updated procedures—required documentation when adding additional members to plan

SOCIAL SECURITY & RETIREMENT

	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed
Retirement	\$873,408	\$1,020,059	\$945,649	\$1,027,163
FICA	\$764,635	\$796,150	\$881,709	\$837,502
Total	\$1,638,043	\$1,816,209	\$1,827,359	\$1,864,665
Difference	\$72,123	\$178,166	\$11,150	\$37,306
% Difference	4.61%	10.88%	0.61%	2.04%

LAP & WORKERS COMPENSATION

	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed
LAP (Liability, Auto, Property)	\$144,017	\$155,516	\$155,700	\$155,700
W/C	\$234,924	\$234,921	\$226,505	\$223,218
Athletic	\$11,000	\$9,250	\$9,528	\$9,527
USI	\$10,000	\$12,500	\$12,500	\$12,500
Total	\$399,941	\$412,187	\$404,233	\$400,945
Difference	\$787	\$12,246	(\$7,954)	(\$3,288)
Difference (%)	0.20%	3.06%	-1.93%	-0.81%

LAP AND WORKERS' COMPENSATION

- Shared risk pool w/ Town
- Projection 25-26—Little increase per CIRMA
- Workers Comp.—below budget

Utilities

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget
Electricity	\$401,000	\$527,640	\$459,100	\$515,177	\$539,696	\$600,763
Natural Gas	\$233,000	\$332,294	\$327,500	\$253,306	\$343,182	\$343,182
Telephone	\$26,000	\$27,664	\$26,650	\$28,172	\$25,910	\$60,033
Oil	\$3,500	\$2,029	\$2,350	\$1,753	\$2,350	\$1,850
Water & Sewer	\$63,000	\$77,365	\$72,575	\$66,886	\$85,639	\$81,019
Cellphone	\$20,000	\$19,456	\$19,100	\$17,423	\$16,320	\$18,600
Total	\$746,500	\$986,447	\$907,275	\$882,717	\$1,013,096	\$1,105,447
Difference	\$37,000		\$160,775		\$105,821	\$92,351
% Difference	5.21%		21.54%		11.66%	9.12%

Utility Budget VS Actual Over Time



TRANSPORTATION

	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed
Regular Ed.	\$1,957,563	\$2,006,448	\$2,066,644	\$2,060,568
Gasoline	\$151,500	\$175,000	\$180,250	\$180,250
Stud. Services	\$382,786	\$410,422	\$422,738	\$479,956
Repairs	\$26,000	\$26,000	\$26,780	\$26,780
Tech & VoAg	\$117,616	\$120,849	\$124,474	\$128,209
Total	\$2,635,465	\$2,738,719	\$2,820,886	\$2,875,762
Difference	\$70,635	\$103,254	\$82,167	\$54,876
% Difference	2.75%	3.92%	3.00%	1.95%

OUTSIDE TUITION - REGULAR ED

	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed
VoAg Tuition	\$109,000	\$140,000	\$125,000	\$88,000
Adult Ed.	\$65,069	\$64,417	\$63,166	\$63,166
Magnet	\$225,000	\$225,000	\$104,000	\$130,000 (-\$26K)
Total	\$399,069	\$429,417	\$292,166	\$281,166 (\$255,166)
Difference	\$74,000	\$30,348	-\$16,251	-\$11,000 (-\$37,000)
% Difference	22.76%	7.60%	-3.78%	-3.76% (-12.66%)

OUTSIDE TUITION - VO-AG REGULAR ED

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
9th	10	5	1	3	6
10th	4	10	3	1	3
11th	0	2	9	3	1
12th	2	1	4	9	3
Total	16	18	17	16	13

SPECIAL SERVICES OUTSIDE TUITION

Risk

	2022-2023 Budget	2023-2024 Budget	2024-2025 Budget	2025-2026 Proposed
Private*	\$73,545	\$151,704	\$143,950	\$248,469
Public*	\$325,319	\$431,602	\$307,212	\$289,574
DCF Placement	\$20,000	\$0	\$0	\$0
Magnet	\$78,000	\$94,000	\$67,000	\$67,000
VOAG	\$20,000	\$9,000	\$12,000	\$7,516
Outside Tuition Total	\$516,864	\$686,306	\$530,162	\$612,559
Difference	-\$274,791	\$169,442	-\$156,144	\$82,397
% Difference	-34.71%	32.78%	-22.75%	15.54% (60% excess cost)

NET OF EXCESS COST GRANT

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

Moving Forward

April 8 th -	7:00 PM	Budget Public Hearing
April 10 th & 15 th -	6:00 PM	Budget Deliberations
May 1 st -	12:30 PM	Budget Presentation (Senior Center)
May 3 rd -	10:00 AM	Budget Presentation (Library)
May 13 th -	7:00 PM	Annual Town Budget Meeting
May 27 th -	6:00 AM - 8:00 PM	Referendum

