



CliftonLarsonAllen

Regional School District 14

Vocational Agricultural Program Assessment

December 2025



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Project Overview

- Assisted the Region to identify all costs and revenues associated with the Vocational Agriculture (VoAg) program
 - Identified all expenses associated with the VoAg program including building costs, utilities, insurance, ongoing maintenance, etc.
 - Identified all revenues associated with the VoAg program including State and Federal monies, grants, etc.
 - Developed a cost per student model that confirms actual costs to have students participate in the VoAg program.
 - Provide recommendations for enhancing and/or monitoring costs associated with the VoAg program.

Assumptions Used In Analysis

- CLA conducted a review of the costs associated with Nonnewaug High School (NHS) to ascertain the cost per student for the VoAg program.
- Both the NHS, District Wide and VoAg Program budgets were used in our analysis for fiscal years 2023, 2024, and 2025.
 - Received budget and actual financial information from the Director of Finance & Operations.
 - Variable costs directly associated with the VoAg program and/or its operations were included.
 - Fixed costs associated with the NHS and District wide expenses were included.
- Additional information was received and used from the

State of Connecticut – Department of Education.



Assumptions Used In Analysis (Continued)

- Costs were allocated using the following methods:
 - The costs for NHS and District Wide were allocated based on student headcount or minimum credit hours required to graduate.
 - A minimum of 25 credits is required for NHS students, while VoAg students must complete a minimum of 25 credits, with at least 8 credits in the VoAg program.
 - Non-instructional costs, such as electricity and insurance, were not allocated as these are fixed costs for NHS.
 - The costs associated with the VoAg program were directly allocated to the VoAg program.

Assumptions Used In Analysis (Continued)

- Other costs incurred by the Region were excluded from the analysis which included:
 - Special Education Budget
 - Region #14 received monies from the respective Town to recover costs associated with Special Education program expenses related to a VoAg student

Assumptions Used In Analysis (Continued)

- Cost Definitions:
 - Variable Costs – Costs directly related to VoAg Students
 - Fixed Costs – NHS costs including building costs, utilities, insurance, ongoing maintenance, etc.
 - Debt Service – Annual payment made for NHS renovations
 - Overhead – District Wide costs not associated with students including Superintendent, Director level positions and other noncertified department heads

Summary VoAg Cost Analysis (FY 24-25)

- VoAg Funding Calculation
 - The foundation amount of \$11,525 is intended to represent the cost of educating an average student in CT. ***This number has not been adjusted for rising costs or inflation since 2013***

**Calculation and information obtained from SchoolStateFinance.org

Foundation (\$11,525)
x
Need Student Count
(based on town
demographics)
=
Total ECS
ECS Formula
÷
Resident Student Count
=
Sending Town Weighted
Funding Per Student

Summary VoAg Cost Analysis (FY 24-25)

- Total VoAg related Grant Revenues minus Total Variable NHS and VoAg Expenses:

	NHS VoAg	NHS OOD VoAg	NHS In-District VoAg
Variable Costs	\$2,198,128	\$1,136,637	\$1,061,491

- Total Fixed Costs allocated to the VoAg Program:

	NHS VoAg	NHS OOD VoAg	NHS In-District VoAg
Fixed Expenses	\$440,881	\$326,987	\$113,894
Debt Service	\$1,211,139	\$898,262	\$312,878
Overhead	\$927,613	\$687,980	\$239,633
Total Fixed Costs	\$2,579,633	\$1,913,229	\$666,406



Summary VoAg Cost Analysis (FY 24-25)

- Total Variable cost per VoAg

	Total NHS VoAg	NHS OOD VoAg	NHS In-District VoAg
	(360 students)	(267 students)	(93 students)
Variable Costs	\$6,106	\$4,257	\$11,414

- Total Fixed Costs allocated to the VoAg

	NHS VoAg	NHS OOD VoAg	NHS In-District VoAg
Fixed Expenses	\$1,225	\$1,225	\$1,225
Debt Service	\$3,364	\$3,364	\$3,364
Overhead	\$2,577	\$2,577	\$2,577
Total Fixed Costs	\$7,166	\$7,166	\$7,166



Cost Per Student Analysis – FY 24-25

	NHS	NHS	NHS	NHS
	Student	VoAg	Out of District	In-District
			VoAG	VoAG
NHS Allocated Expenses	4,493,944	4,308,239	3,195,277	1,112,962
AgSci Expenses		1,569,790	1,164,261	405,529
		5,878,029	4,359,538	1,518,491
NCEP from Allocated Expenses	15,658	16,328	16,328	16,328
Less Grant Revenue:				
ASTE		2,630,462	2,173,462	457,000
Sending Town		1,049,439	1,049,439	-
Total Grant Revenue		3,679,901	3,222,901	457,000
Net Expenses after Grants		2,198,128	1,136,637	1,061,491
NCEP after Grant Revenue		6,106	4,257	11,414

	Total
Number of Students	647
Number of Non-VoAg Students	287
Number of VoAg Students	360
Number of out of District (OOD) VoAg Students	267
Number of in District (ID) VoAg Students	93
# of Reg. Prgm. Teachers	34.20
Average Class Size	19.33



Cost Per Student Analysis – FY 23-24

			NHS	NHS
	NHS	NHS	Out of District	In-District
	Student	VoAg	VoAg	VoAg
NHS Allocated Expenses	4,665,777	3,944,598	2,941,348	1,003,250
AgSci Expenses		1,507,475	1,124,071	383,404
		5,452,073	4,065,419	1,386,651
NCEP	15,198	15,757	15,757	15,757
Less Revenue				
ASTE		1,757,600	1,300,000	457,600
Sending Town		1,753,254	1,753,254	-
Total Revenue		3,510,854	3,053,254	457,600
Net Expenses after Grants		1,941,219	1,012,165	929,054
NCEP after Grant Revenue		5,610	3,923	10,557

	Total
Number of Students	653
Number of Non-VoAg Students	307
Number of VoAg Students	346
Number of out of District (OOD) VoAg Students	258
Number of in District (ID) VoAg Students	88
# of Reg. Prgm. Teachers	34.20
Average Class Size	19.30



Cost Per Student Analysis – FY 22-23

	NHS Student	NHS VoAg	NHS Out of District VoAg	NHS In-District VoAg		Total
NHS Allocated Expenses	4,890,059	3,659,203	2,652,381	1,006,822		
AgSci Expenses		1,504,539	1,090,568	413,971	Number of Students	672
		5,163,742	3,742,949	1,420,793	Number of Non-VoAg Students	339
					Number of VoAg Students	338
NCEP from Allocated Expenses	14,425	15,277	15,277	15,277	Number of out of District (OOD) VoAg Students	245
					Number of in District (ID) VoAg Students	93
Less Revenue					# of Reg. Prgm. Teachers	34.20
ASTE		1,651,598	1,167,998	483,600	Average Class Size	19.65
Sending Town		1,638,431	1,638,431	-		
Total Revenue		3,290,029	2,806,429	483,600		
Net Expenses after Grants		1,873,713	936,520	937,193		
NCEP after Grant Revenue		5,205	3,508	10,077		



Questions

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VoAG Considerations

- Based on the 2024-2025 enrollment in courses at NHS, were Region 14 not have OOD VoAg students, there would be over 40 courses that would have 9 students or fewer and result in reduction of classes, including:

1. AP Chemistry
2. AP Spanish
3. Advanced Culinary Arts
4. Agricultural Engineering and Mechanics 10
5. Algebra 1 B
6. Agricultural Production: Livestock Science and Food Science and Technology 11/12
7. American Sign Language 3/UConn ASL
8. AP Calculus BC
9. AP Computer Science A
10. AP Computer Science Principles
11. AP Research
12. Aquaculture and Fisheries Science 11/12
13. Aquaculture and Fisheries Science 11/12
14. Calculus Honors
15. Ceramics 1
16. Ceramics 2
17. Chorus
18. Computer Animation
19. Computer Programming
20. Conservation and Sustainability
21. Digital Design/UConn Digital Foundations
22. Dramatic Musical Theater
23. English 11/12: Global Contexts/Multicultural Perspectives
24. Entrepreneurship
25. Expressive Art
26. French 1
27. French 2
28. French 3
29. French 4
30. Greenhouse Plant Production and Processing 11/12 (UConn ECE)
31. AP French
32. Greenhouse Plant Production and Processing 10
33. Guitar
34. Equine Science 11/12
35. Integrated Language Arts
36. Job Skills
37. MOS Certification
38. Natural Resources 1 O
39. Natural Resources 11/12
40. Nursery/Landscaping 10
41. Nursery/Landscaping 11/12
42. Piano
43. Professional Chef

**Information provided by Region #14 Superintendent



VoAG Considerations (continued)

- Based on the 2024-2025 student enrollment at NHS, were Region 14 not have OOD VoAg students, there would be fewer varsity sports and result in removal of the following sports:
 - **Girls Basketball**
 - **Softball**
 - **Swimming**
 - **Boys and Girls**

**Information provided by Region #14 Superintendent

VoAG Considerations (continued)

- Based on the 2024-2025 student enrollment at NHS, were Region 14 not have OOD VoAg students, the following Junior Varsity Sports would be eliminated:
 - **Boys Soccer**
 - **Girls Soccer**
 - **Girls Cross Country**
 - **Girls Volleyball**

**Information provided by Region #14 Superintendent

VoAG Considerations (continued)

- Based on the 2024-2025 student enrollment at NHS, were Region 14 not have OOD VoAg students, the Agriscience Teams would be eliminated:
 - Floriculture Livestock Judging Meats
 - Poultry Nursery/Landscaping
 - Milk Quality Horse Judging
 - Quiz Bowl Creed
 - Ag Sales
 - Food & Science Technology
 - Aquaculture Parliamentary Procedure
 - Conduct of Chapter Meetings Prepared Public Speaking
 - Extemporaneous Public Speaking
 - Ag Education Vet Science
 - Employability Skills Forestry
 - Environmental & Natural Resources
 - Mechanics

**Information provided by Region #14 Superintendent

VoAG Considerations (continued)

- Based on the 2024-2025 student enrollment at NHS, were Region 14 not have OOD VoAg students, the following NHS Clubs would be eliminated:
 - Freshman Class
 - Advisor
 - Senior Class Advisor
 - Boer Goat Show Club
 - Book Club
 - Contemporary Rock and Jazz Club
 - Drama Club
 - Envirothon Club
 - Future Educators Club
 - Latin American Culture Club
 - Literary Club
 - Team Beta Robotics Club
 - Team Timber
 - Tri-M Music Honor Society
 - Wingman
 - Jazz Club

**Information provided by Region #14 Superintendent