# School Budgeting 101

Presented to Regional School District #18 Board of Education

Wednesday December 3, 2025

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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 ‘25 RSD 18 received $1,425,534.  In FY ‘26 RSD 18 will receive $1,816,265
    - Of note, the last time we gave this presentation the amount received in FY23 was $689,752
  - Excess Cost-It’s complicated, more on this later

- Federal Grant Programs
  - Title I-in FY ’25 grant is  $42,566 (serves the under privileged)
  - Title II-in FY ‘25 grant is $16,173 (teacher training and development)
  - Title III-in FY ‘25 grant is $4,488 (serves English Language Learners (ELL))
  - Title IV-FY ‘25 $10,000 to support ESSA initiatives (Every Student Succeeds Act)
  - IDEA- in FY ‘25 grant is $323,038 (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 24-25, source CT SDE) | $25,142 |
| Threshold for Grant to District (4.5 X NCEP) | $113,139 |
| Cost for Hypothetical Outplaced Student (includes tuition and transportation costs) | $189,000 |
| Excess Cost Grant Eligibility | $75,861 |
| Recent state average of reimbursement 70% | $53,103 |

# 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:

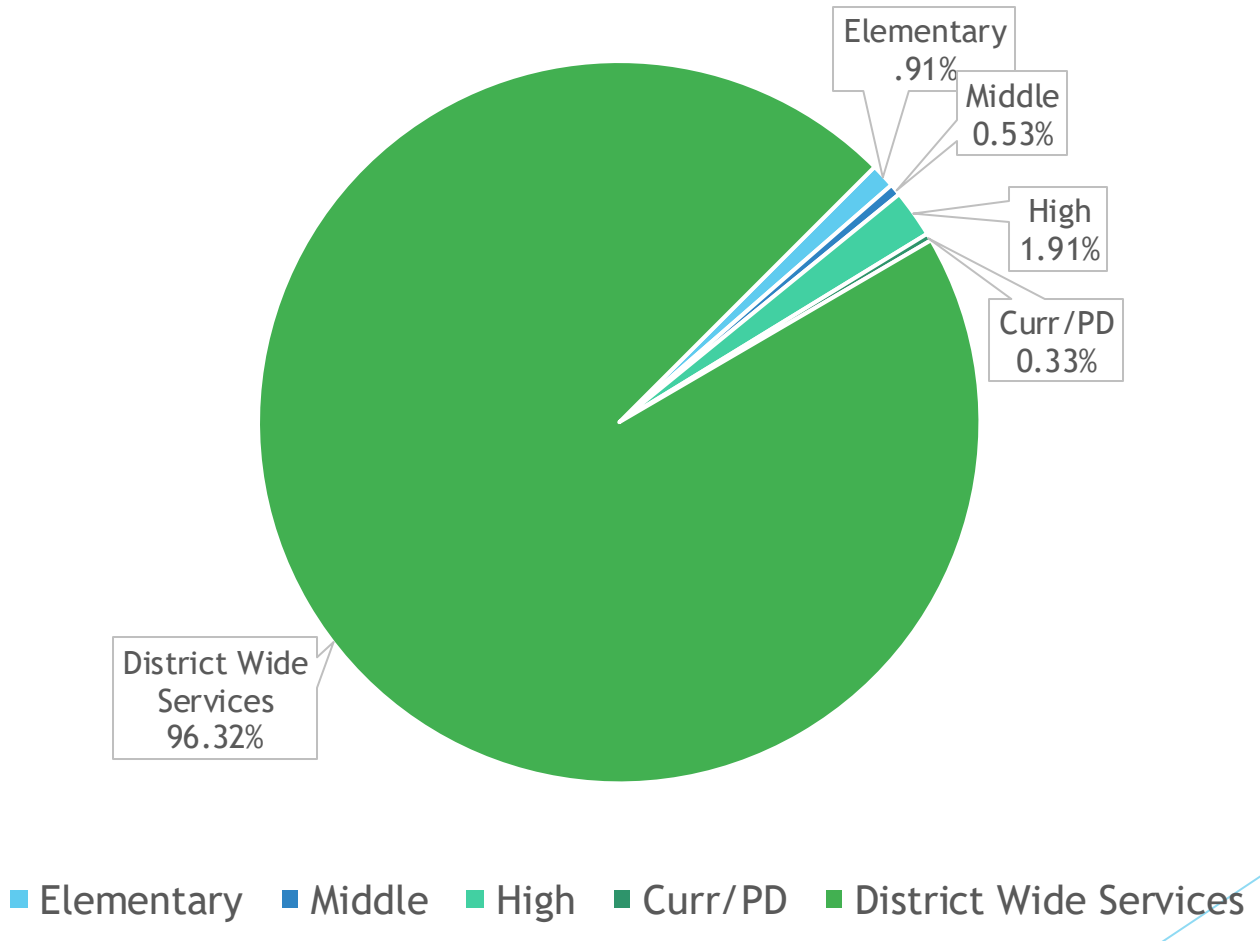
- **Capital Projects budget** (≈250K-450K based upon need) This funds all smaller capital projects throughout the district such as new oil tanks, paving projects, lighting installations, security cameras, etc.
- **Contingency Maintenance budget** (200K) This is used to support emergency or unexpected maintenance issues such as boiler leaks, water damage, broken pipes, etc.

Remaining fund balance as of June 30th

**Reserve Fund for Educational Expenditures**
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.

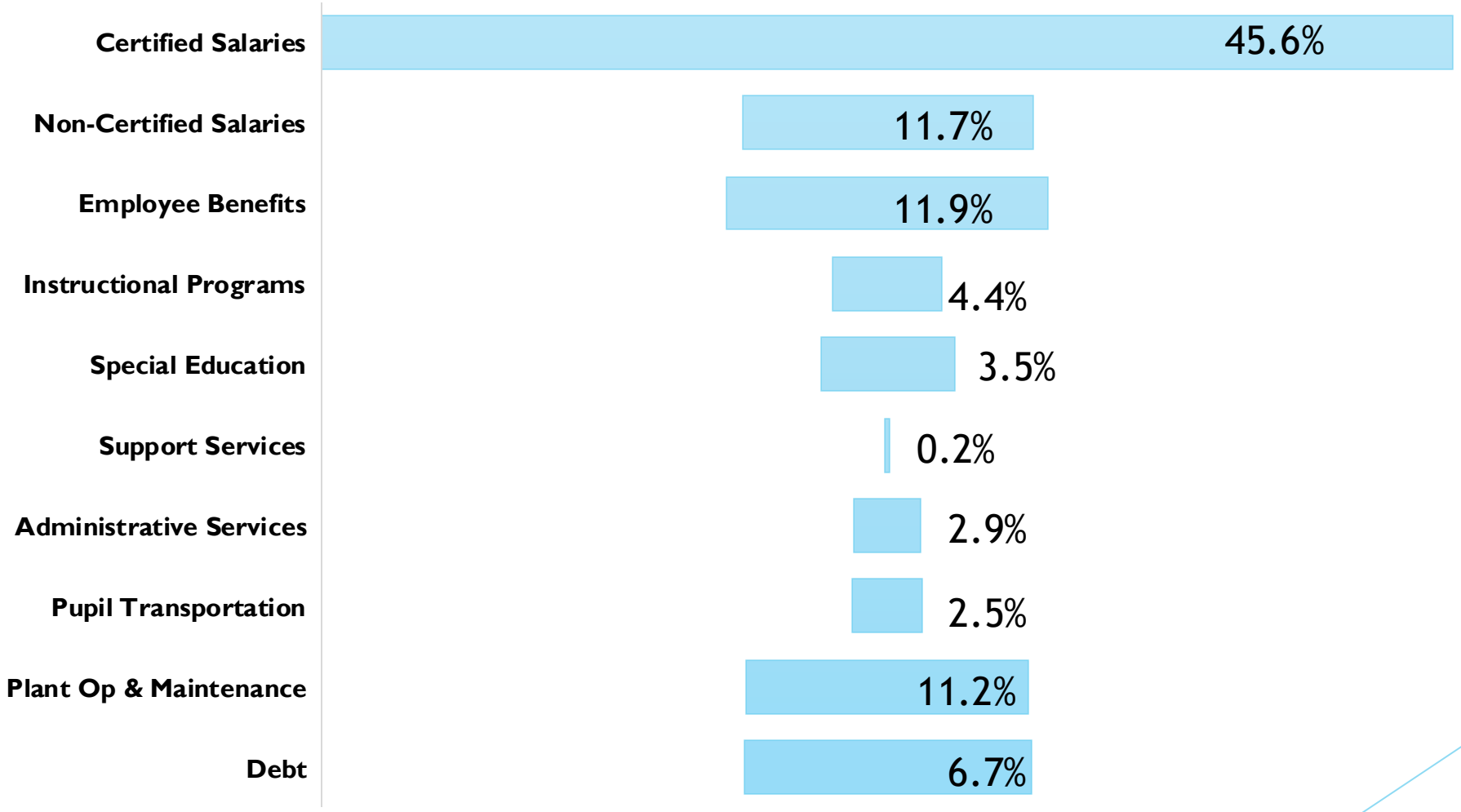
Towns are given a credit on their July bill accounting for the fund balance from the previous year as the current year's audit has not yet taken place. This credit represents the amount of money being returned to them as a part of the fund balance.

# Schools vs. Districtwide



# 2025-2026 Proposed Budget

## $39,650,803 7.39% 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

# Understanding Special Education Costs

Melissa Dougherty

December 3, 2025

# The Budget…

## Constant:

- Supplies
- Dues
- Professional Development

## Variable:

- Public Tuition
- Private Tuition
- Special Education Therapy and Evaluation
- Transportation

# What Causes the Variability?

Our obligation to educate all students in their least restrictive environment.

Individuals with Disabilities Act (rev. 1990)

Education of all Handicapped Children Act 1975

District recommends an out of district placement to meet the student's needs

Students move to the district and were previously placed by sending district

DCF involvement

Unilateral Placements

Parent requests for Independent Educational Evaluations

Additional supports/evaluations required for educational programming

Enrollment in Magnet or Vo-Ag schools

Increase in MLL students and evaluations

# Out of District Placement Examples

| School Name | Daily Rate | Yearly Tuition | Transportation |
|---|---|---|---|
| A Collaborative Academy | | $150,740 | $44,622 |
| Waterford Country School | $347 | $64, 195 | $22,341 |
| Adelbrook Cromwell | | $180,056 | $48,150 |
| Cedarhurst | | $80,784 | $37,260 |
| LEARN | | $111,659 | $37,315 |
| Public School | | $25,000 | N/A |

# Special Education Therapy and Evaluation Examples

| Professional Services | Cost Per Year |
| --- | --- |
| Behavioral Supports | $108,000 per student |
| Independent Educational Evaluation | $8,000 ea. |
| District Evaluation Request/Consultation | $8,000 ea. / $225 per hour |

# Resources to Support Continued Placement in Region 18

- Special Education Teachers and Related Services Staff with specific certifications and expertise
- Self-Contained classroom(s)
- ICEE -alternative high school program
- Transitional Academy Program – shared with Old Saybrook Public Schools
- District Board Certified Behavior Analyst
- Behavioral Tutor(s)
- Instructional Assistants as determined necessary per PPT/IEP
- Evaluation/Consultation with outside experts (Doctoral Level BCB/Clinical Psychologist/AAC Experts)
- In-district services from outside experts (Direct support to students)

# Sample Budget

| EXAMPLE | | | | | |
|---|---|---|---|---|---|
| **Student** | **School** | **Tuition** | **Transportation** | **SpEd Therapy and Evaluation** | **Total** |
| Student A | School Z | $111,659 | $37,315 | | $148,974 |
| Student B | School Y | $187,500 | $72,576 | | $260,076 |
| Student C | | | | $108,000 | $108,000 |
| Student D | | | | $8,000 | $8,000 |
| **Projected Budget: $525,050** | | | | | |
| Student E | School W | $74,560 | $57,876 | | $132,436 |
| Student F | School X | $158,388 | $40,615 + $56,051 $96,666 | | $255,054 |
| Student G | School V McKinney-Vento | $80,784 | Shared $37,260 | | $118,044 |
| **Projected Increased Expenditure: $505,534** | | | | | |
| **Projected Adjusted Expenditures: $525,050 + $505,534 = $1,030,584** | | | | | |

## Questions?

Thank you

