

# Transportation

The 2025 - 2026 Superintendent's Proposed budget for this area represents an **increase** of **3.68%**.

| <i><b>ORG</b></i>                 | <i><b>OBJ</b></i> | <i><b>DESCRIPTION</b></i>      | <i><b>23-24<br/>Budget</b></i> | <i><b>23-24<br/>Actual</b></i> | <i><b>24-25<br/>Budget</b></i> | <i><b>25-26<br/>Budget</b></i> | <i><b>Budget to<br/>Budget \$<br/>Change</b></i> | <i><b>Budget to<br/>Budget %<br/>Change</b></i> |
|-----------------------------------|-------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|---|
| BTZ27143                          | 51180             | STIPENDS                       | 0                              | 0                              | 12,716                         | 12,716                         | 0  | 0.00%   |
| BTZ27143                          | 51210             | SALARY/NON-CERT-TRANSPORTATION | 0                              | 17,172                         | 16,726                         | 17,185                         | 459  | 2.74%   |
| BTZ27143                          | 55110             | PUPIL TRANSPORTATION           | 4,567,752                      | 4,036,196                      | 4,769,800                      | 4,945,992                      | 176,192  | 3.69%   |
| <b>GRAND TOTAL TRANSPORTATION</b> |                   |                                | <b>4,567,752</b>               | <b>4,053,367</b>               | <b>4,799,242</b>               | <b>4,975,893</b>               | <b>176,651</b>                                   | <b>3.68%</b>                                    |

The BTZ27143-51180 line covers the stipend for morning bus coverage.

The BTZ27143-51210 line is for the 0.5 FTE Courier position.

The BTZ27143-55100 line is broken out into several parts:

- General busing contract in 25/26 - \$4,868,082
- Amount for an additional runs with other transportation providers as a result of hearings / settlements - \$70,350
- Additional funding for a phone/tablet application for bus tracking that is yet to be adopted / implemented - \$7,560

# Benefits

The 2025 - 2026 Superintendent's Proposed budget for this area represents an **increase of 5.35%**.

| <i><b>ORG</b></i> | <i><b>OBJ</b></i> | <i><b>DESCRIPTION</b></i> | <i><b>23-24<br/>Budget</b></i> | <i><b>23-24<br/>Actual</b></i> | <i><b>24-25<br/>Budget</b></i> | <i><b>25-26<br/>Budget</b></i> | <i><b>Budget to<br/>Budget \$<br/>Change</b></i> | <i><b>Budget to<br/>Budget %<br/>Change</b></i> |
|-------------------|-------------------|---------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|---|
| BAZ25043          | 52200             | FICA                      | 635,016                        | 589,808                        | 638,191                        | 641,382                        | 3,191  | 0.50%   |
| BAZ25043          | 52201             | MEDICARE                  | 547,443                        | 586,875                        | 574,096                        | 608,966                        | 34,870   | 6.07%   |
| BAZ25043          | 52300             | PENSION                   | 1,025,142                      | 1,025,142                      | 1,122,406                      | 1,320,333                      | 197,927  | 17.63%  |
| BAZ25043          | 52600             | UNEMPLOYMENT COMP         | 34,650                         | 40,556                         | 25,000                         | 35,000                         | 10,000   | 40.00%  |
| BAZ25043          | 52810             | HEALTH INSURANCE          | 9,044,200                      | 8,540,652                      | 9,598,448                      | 10,007,448                     | 409,000  | 4.26%   |
| BAZ25043          | 52820             | DISABILITY INSURANCE      | 105,000                        | 99,703                         | 105,000                        | 105,000                        | 0  | 0.00%   |
| BAZ25043          | 52830             | LIFE / AD&D INSURANCE     | 128,000                        | 133,906                        | 144,000                        | 144,000                        | 0  | 0.00%   |
| BAZ25043          | 52900             | WORKERS COMPENSATION      | 400,375                        | 384,586                        | 412,386                        | 432,616                        | 20,230   | 4.91%   |
| <b>TOTAL</b>      |                   |                           | <b>11,919,826</b>              | <b>11,401,229</b>              | <b>12,619,527</b>              | <b>13,294,745</b>              | <b>675,218</b>                                   | <b>5.35%</b>                                    |

- FICA – This is a function of Payroll. The projected amount shown represents a 0.50% increase.
- MEDICARE - This is a function of Payroll. The projected amount shown represents a 6.07% increase adjusted for actuals.
- PENSION – The amount used to budget for this line item is provided to the Board of Education by the Town Finance Director each year.
- UNEMPLOYMENT INSURANCE – The projected amount shown represents an increase adjusted for prior year actuals.
- DISABILITY INSURANCE - The amount used to budget for this line item is provided to the Board of Education by The Hartford, who is the Board of Education's actuarial for this type of insurance.
- LIFE AND AD&D INSURANCE- The amount used to budget for this line item is provided to the Board of Education by The Hartford, who is the Board of Education's actuarial for this type of insurance.
- WORKERS COMPENSATION - The amount used to budget for this line item is provided to the Board of Education by CIRMA, who is the risk management consultant that the Town and Board of Education use jointly.

# Health Insurance

The amount used to budget for this line item is provided to the Board of Education by Brown & Brown, who is the Risk Management Consultant that the Town and Board of Education use jointly. There are several types of health insurance items that are budgeted for within this line:

- **State Partnership Plan (SPP)** - Health Insurance that both the Town and Board of Education moved its employees to on July 1 of 2019. Partnership costs are based on premium and enrollment through December 2024. Premiums for next year as per Brown & Brown anticipate an increase of between 8.0% & 10.0% as of early December 2024 with rate finalization not taking place until March 2025. At this time, both the BOE and the Town are currently using a projected 8.0% increase for these costs in order to budget for the 25/26 Fiscal Year.
- **Dental Insurance** - remains self-insured through CIGNA. Dental claims are based on claims and enrollment provided by Cigna plus the projected trend as per Brown & Brown.
- **Humana Vision Plan** - Vision premiums are based on current rates and enrollment as of December 2024 plus the projected trend as per Brown & Brown.
- **Health Insurance to the Teamsters Union** - This is contractual based on their bargaining unit labor contract. The funding for this covers their members based on the hourly rate per contract, assuming 40 hours worked per week for each staff member covered.
- **Employee Assistance Program through CIGNA** - no change from prior year.

The line item for Health Insurance **DOES NOT INCLUDE** relief from the Internal Service Fund (ISF) managed by the Town of New Milford as per the Town Finance Director. Prior years Superintendent's and/or Board Adopted Budget's sometimes had an offsetting contribution amount coming from the I F. There was **NO CONTRIBUTION** in 24/25 and the request for 25/26 reflects the same; **NO CONTRIBUTION**.

# Revenue

| <i>ORG</i>           | <i>OBJ</i> | <i>DESCRIPTION</i>                | <i>23-24<br/>Budget</i> | <i>23-24<br/>Actual</i> | <i>24-25<br/>Budget</i> | <i>25-26<br/>Budget</i> | <i>Budget to<br/>Budget \$<br/>Change</i> | <i>Budget to<br/>Budget %<br/>Change</i> |
|----------------------|------------|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|--|
| BSZ27111             | 43103      | EXCESS COSTS                      | -1,752,489              | -1,440,008              | -2,321,720              | -2,473,363              | -151,643                                  | 6.53%                                    |
| BPZ21343             | 43105      | MEDICAID REIMBURSEMENT            | -68,425                 | -99,243                 | -79,000                 | -88,017                 | -9,017                                    | 11.41%                                   |
| BFY33143             | 44705      | BUILDING USE FEES (BASE RENTAL)   | -55,000                 | -25,931                 | -42,490                 | -43,765                 | -1,275                                    | 3.00%                                    |
| BLA26143             | 49102      | BUILDING USE FEES (CUSTODIAL)     | -27,951                 | -30,666                 | -35,689                 | -36,758                 | -1,069                                    | 3.00%                                    |
| BSZ10012             | 44800      | EXCEL TUITION                     | -143,800                | -74,760                 | -143,800                | -136,800                | 7,000                                     | -4.87%                                   |
| BSZ10015             | 44822      | SPECIAL EDUCATION TUITION         | -34,660                 | -34,660                 | -34,660                 | -34,660                 | 0   | 0.00%                                    |
| BZZ26846             | 49103      | DCF PLACED TUITION                | -85,000                 | 0                       | -85,000                 | 0                       | 85,000                                    | -100.00%                                 |
| BLE32040             | 44860      | ADMISSIONS/ATHLETIC GATE RECEIPTS | -18,400                 | -10,000                 | -18,400                 | -18,400                 | 0   | 0.00%                                    |
| BLE26643             | 44861      | PARKING PERMIT FEES               | -27,800                 | -20,000                 | -27,800                 | -27,800                 | 0   | 0.00%                                    |
| <b>TOTAL REVENUE</b> |            |                                   | <b>-2,213,525</b>       | <b>-1,735,268</b>       | <b>-2,788,559</b>       | <b>-2,859,563</b>       | <b>-71,004</b>                            | <b>2.55%</b>                             |

- **EXCESS COST** - Adjusted to account for both the current placements continuing into next year plus any anticipated new placements within Special Education, at an expected 68% reimbursement rate which is the same rate used for the current year.
- **MEDICAID** - Adjusted based on the three year prior average of ending line balance.
- **BUILDING USE** - Amounts used are based upon adding a 3% increase over the prior year. These items will need to be adjusted further in 26/27 to take into account the actuals experienced both during 24/25 and 25/26.
- **EXCEL TUITION** - Adjusted down based on actuals received in prior years along with an increase in the number of participants qualifying for reduced rates. It is expected that rates will increase next year but not enough to meet current budget.
- **SPED TUITION** - Flat from prior year.
- **DCF PLACED TUITION** - Back to zero (\$0) as the yearly expectation. No collection in 23/24 and not expecting any in 24/25 either.
- **GATE RECEIPTS** - Flat from prior year. Budget was last adjusted (down) several years ago to coincide with admission rule changes that were approved by the Board of Education.
- **PARKING PERMIT FEES** - The same 278 spots and the same rate of \$100 each as in the current year budget.

# Department of Fiscal Services & Operations

The 2025 - 2026 Superintendent's Proposed budget for this area represents an **increase of 4.71%** and includes staffing of:

- 1.00 FTE Director of Fiscal Services & Operations
- 1.00 FTE Accounting Manager
- 1.00 FTE Account/Data Specialist
- 0.50 FTE Admin Secretary Fiscal Services
- 0.50 FTE Human Resources Benefits Specialist
- 1.00 FTE Admin Secretary Accounts Payroll
- 1.00 FTE Admin Secretary Accounts Payable
- 0.50 FTE Business Office Secretary - Purchasing
- 0.50 FTE Transportation Secretary
- 0.50 FTE District Wide Secretary - Student Activities

| ORG          | OBJ   | DESCRIPTION              | 23-24<br>Budget | 23-24<br>Actual | 24-25<br>Budget  | 25-26<br>Budget  | Budget to<br>Budget \$<br>Change | Budget to<br>Budget %<br>Change |
|--------------|-------|--------------------------|-----------------|-----------------|------------------|------------------|----------------------------------|---------------------------------|
| BAZ25143     | 51170 | SALARY - CERTIFIED       | 147,531         | 153,958         | 151,219          | 155,377          | 4,158                            | 2.75%                           |
| BAZ25143     | 51180 | SALARY - STIPENDS        | 0               | 6,358           | 4,800            | 15,295           | 10,495                           | 218.65%                         |
| BAZ25143     | 51210 | SALARY - NON CERTIFIED   | 347,253         | 324,583         | 374,416          | 391,854          | 17,438                           | 4.66%                           |
| BAZ25143     | 53200 | PROFESSIONAL SERVICES    | 90,260          | 93,649          | 92,716           | 96,845           | 4,129                            | 4.45%                           |
| BAZ25143     | 53310 | AUDIT SERVICES           | 43,313          | 43,313          | 45,450           | 48,000           | 2,550                            | 5.61%                           |
| BAZ25143     | 55505 | PRINTING                 | 2,000           | 1,802           | 2,000            | 1,000            | -1,000                           | -50.00%                         |
| BAZ25143     | 55800 | TRAVEL                   | 6,400           | 2,539           | 6,400            | 400              | -6,000                           | -93.75%                         |
| BAZ25143     | 56120 | OFFICE SUPPLIES          | 7,000           | 7,892           | 7,000            | 7,000            | 0                                | 0.00%                           |
| BAZ25143     | 56500 | TECH SUPPLIES            | 6,000           | 5,182           | 6,000            | 6,000            | 0                                | 0.00%                           |
| BAZ25143     | 58100 | DUES & FEES              | 1,250           | 8,044           | 1,250            | 1,500            | 250                              | 20.00%                          |
| BAZ25943     | 55200 | L.A.P. & CYBER INSURANCE | 290,658         | 322,956         | 319,377          | 334,946          | 15,569                           | 4.87%                           |
| <b>TOTAL</b> |       |                          | <b>941,665</b>  | <b>970,274</b>  | <b>1,010,628</b> | <b>1,058,217</b> | <b>47,589</b>                    | <b>4.71%</b>                    |

## Highlights include

- **53200 Line** – Software and professional services for things such as QUICKBOOKS, 403B COMPLIANCE, ACA REPORTING, MUNIS USER FEE.
- **53310 Line** – BOE portion of Audit Fee for 25/26 as per Town Finance Director.
- **55505 Line** – Printing of Asset Tags with a small reduction as we have carry over stock.
- **55800 Line** – Removal of fee's and travel to yearly MUNIS user conference.
- **56120 & 56500 Line** – Flat over prior year.
- **58100 Line** – CASBO membership fee's.
- **55200 Line** – Cyber and Liability / Auto / Property insurance with new rates as per actuarial.

# Board Of Education

The 2025 - 2026 Superintendent's Proposed budget for this area represents an **increase** of **2.63%** and includes staffing of:

- 0.5 FTE Board Clerk

| <i>ORG</i>   | <i>OBJ</i> | <i>DESCRIPTION</i>    | <i>23-24<br/>Budget</i> | <i>23-24<br/>Actual</i> | <i>24-25<br/>Budget</i> | <i>25-26<br/>Budget</i> | <i>Budget to<br/>Budget \$<br/>Change</i> | <i>Budget to<br/>Budget %<br/>Change</i> |
|--------------|------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|---|--|
| BAZ23143     | 51210      | SALARY                | 31,616                  | 16,356                  | 25,318                  | 26,014                  | 696                                       | 2.75%                                    |
| BAZ23143     | 53010      | LEGAL SERVICES        | 265,000                 | 259,719                 | 279,880                 | 285,478                 | 5,598                                     | 2.00%                                    |
| BAZ23143     | 53200      | PROFESSIONAL SERVICES | 15,680                  | 14,403                  | 7,350                   | 7,500                   | 150                                       | 2.04%                                    |
| BAZ23143     | 55400      | ADVERTISING           | 3,000                   | 8,400                   | 5,000                   | 6,450                   | 1,450                                     | 29.00%                                   |
| BAZ23143     | 58100      | DUES & FEES           | 18,200                  | 20,917                  | 20,500                  | 22,000                  | 1,500                                     | 7.32%                                    |
| BAZ25643     | 53200      | PROFESSIONAL SERVICES | 13,000                  | 1,375                   | 13,000                  | 13,000                  | 0   | 0.00%                                    |
| BAZ25643     | 56100      | SUPPLIES              | 5,800                   | 5,957                   | 5,800                   | 5,800                   | 0   | 0.00%                                    |
| <b>TOTAL</b> |            |                       | <b>352,296</b>          | <b>327,126</b>          | <b>356,848</b>          | <b>366,242</b>          | <b>9,394</b>                              | <b>2.63%</b>                             |

## Highlights include

- **53010 Line** - Legal Fees at 2% increase over prior year.
- **53200 Line** - Shipman and Goodwin expenses at 2% increase over prior year.
- **55400 Line** - BIDS & LEGAL NOTICES IN NEWSPAPER - more fees for advertising of more Bids / RFP's tied to more capital projects we are entering into.
- **58100 Line** - CABE FEES FOR BOARD MEMBERS AND ANY NEW BOARD MEMBER PACKETS - increase based on actual expenditure analysis.

# Office of the Superintendent

The 2025 - 2026 Superintendent's Proposed budget for this area represents an **increase** of **2.43%** and includes staffing of:

- 1.0 FTE Superintendent
- 1.0 FTE Admin Assistant to Superintendent

| <i><b>ORG</b></i> | <i><b>OBJ</b></i> | <i><b>DESCRIPTION</b></i> | <i><b>23-24<br/>Budget</b></i> | <i><b>23-24<br/>Actual</b></i> | <i><b>24-25<br/>Budget</b></i> | <i><b>25-26<br/>Budget</b></i> | <i><b>Budget to<br/>Budget \$<br/>Change</b></i> | <i><b>Budget to<br/>Budget %<br/>Change</b></i> |
|-------------------|-------------------|---------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|---|
| BAZ23243          | 51110             | SALARY - CERTIFIED        | 227,200                        | 231,671                        | 224,200                        | 230,113                        | 5,913  | 2.64%   |
| BAZ23243          | 51210             | SALARY - NON CERTIFIED    | 81,609                         | 138,086                        | 83,649                         | 85,949                         | 2,300  | 2.75%   |
| BAZ23243          | 53200             | PROFESSIONAL SERVICES     | 9,000                          | 12,525                         | 9,000                          | 9,000                          | 0  | 0.00%   |
| BAZ23243          | 55301             | POSTAGE                   | 17,500                         | 13,317                         | 14,000                         | 14,000                         | 0  | 0.00%   |
| BAZ23243          | 55505             | PRINTING                  | 110                            | 2,300                          | 110                            | 110                            | 0  | 0.00%   |
| BAZ23243          | 55800             | TRAVEL                    | 9,700                          | 3,233                          | 9,700                          | 9,700                          | 0  | 0.00%   |
| BAZ23243          | 56120             | SUPPLIES                  | 6,178                          | 8,707                          | 6,178                          | 6,678                          | 500  | 8.09%   |
| BAZ23243          | 56430             | PERIODICALS               | 1,000                          | 333                            | 750                            | 750                            | 0  | 0.00%   |
| BAZ23243          | 58100             | DUES & FEES               | 5,000                          | 11,267                         | 10,391                         | 10,391                         | 0  | 0.00%   |
| <b>TOTAL</b>      |                   |                           | <b>357,297</b>                 | <b>421,437</b>                 | <b>357,978</b>                 | <b>366,691</b>                 | <b>8,713</b>                                     | <b>2.43%</b>                                    |

## Highlights include

- **56120 Line** – Additional \$500 for supplies.
- **All Other Non-Salary Lines** – flat over prior year.