

ADDITIONAL BOARD OF EDUCATION QUESTIONS-1/19/21

Can we see what the budget would look like if we removed deferrals, expenses incurred in FY21 that were unbudgeted but remain, and the recovery expenses to see the story of the budget?

The Superintendent's Recommended Budget would be a 3.04% budget when excluding operating deferrals from FY21, items purchased due to COVID that we anticipate continuing, building conditions survey, ESY and recovery expenses for Special Education. When factoring in those five items it adds another 0.95% to the Superintendent's Recommended Budget bringing the total to 3.99%.

Contractual Salary & Insurance Benefits: 2.33%
 Enrollment Driven Increases: 0.24%
 Other Non Personnel Contractual Increase*: 0.26%
 Budget Control: 0.28%
 Operating Changes: -.07%
Total Budgetary Increase: 3.04%

Operating Deferrals from FY21**: 0.21%
 COVID Carryover***: 0.16%
 Building Conditions Survey: 0.20%
 ESY: 0.16%
 Recovery Expenses: 0.22%
Total:0.95%

Total Recommended Budget: 3.99%

*Non Personnel Contractual Increases include: Fitch Lease, Trash Removal Contract, Contracted Janitorial Services, Contractual Software Increases, Annual Audit, First Student Contractual Increase, CIRMA Policies.

**Deferrals in the operating budget include: Athletic Uniforms, Facilities Equipment, ESY Buses, Field Trips.

***COVID Carryover includes: Zoom Software, SeeSaw Software, Bookcreator Software, Internet Upgrade from 1gb to 3gb, Addition of 1 Technician.

Can we understand the value of having a demography report every year, what we gain, what we did not have prior?

Prior to using the demography report the accuracy level was approximately 97.8% but off by 8 sections over 4 years. Milone and MacBroom has had a 99.2% accuracy level when used. Given the average cost of a teacher is approximately \$90,000 with benefits these 8

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| | <p>sections have resulted in approximately \$720,000 of variances over the last four years. Given the anticipated influx of residents from the NY area, the uncertainty due to COVID19, new developments in Darien, the value of a demography report when planning for your most expensive investment (Teachers) is invaluable when planning for a budget.</p> |
| Can we defer the 1st Grade displays? | <p>The First Grade Displays are 15 years old and are not repairable should they fail. The administration debated last year whether to replace them but internally chose to defer them due to budget constraints in FY21. The current displays have poor audio quality and do not work well with our current software (Zoom). The displays are still used as a part of regular instruction even with devices for each student.</p> |
| Why do we need additional devices over the projected enrollment? | <p>On average we have approximately 100 Chromebooks offline at any given point due to repair needs. Without proper spare devices students would not be 1:1.</p> |
| Can we solicit more cost proposals for the building study? What would happen if this is deferred? | <p>Should this be approved we would have to put out an RFP given the cost of the study, however we have reached out to three vendors who have provided the following costs for all buildings except Ox Ridge:</p> <p>Proposal 1:\$231,000 Proposal 2:\$130,000 Proposal 3:\$125,000</p> <p>Should the study be deferred we would rely on the Director of Facilities to bridge the gap while preparing the capital budgets for the FY23-FY28 plan years based on his expertise of the buildings. While we will be able to prepare a capital budget, a study such as this should be done at some point in the near future.</p> |
| Budgetary impact of eliminating 1 program director? | <p>The vacant program director's FY22 Budget salary is \$144,327.</p> |
| Are there any thoughts on restructuring the program director model given a resignation? | <p>Yes, any plans to restructure would be discussed with the BOE in advance.</p> |
| Can we have more clarity on residual value of devices and how we account for that? | <p>The iPads are recycled to a vendor. This year the district received \$20,048 for the recycled iPads. In the FY22 budget we did assume a credit of \$20,000 to recycle the existing iPads as shown on pg. 112. The receipt for the recycling of the ipads is treated as a contra expense against equipment.</p> <p>The Chromebooks unlike the iPads have no residual value as the operating system is no longer compatible with software; and, as a result</p> |

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| | <p>there is no value in recycling these devices. Because of that companies can not resell these devices, which is why we cannot receive a credit.</p> |
| <p>Can we have more detail on expensing items vs. capitalizing items?</p> | <p>Operating expenses are defined as expenses required for the day to day functioning of an organization, while a capital expense is an expense incurred to create a benefit not just in the current year but the future. Typically a capital item will have a useful life of 2 years. While some towns differ on the threshold of what constitutes capital, typically an item must be at least \$5,000 or greater to qualify as capital. Capital can include items to maintain your physical assets or equipment</p> |
| <p>How do we know if we have enough academic and social and emotional support for all students?</p> | <p>The BOE over the years has added additional staff for Social Emotional Learning for students. Professional Development funds are allocated to support this area as well. As much as reasonably possible, professional development expenditures are anticipated and included within the lines of RC19 and RC24. Any area of learning, academic or social and emotional learning that is greatly affected due to the pandemic will be addressed through general instruction for all students. Should recovery expenditures exceed budgeted expenditures we would update the BOE through the Finance Committee and our monthly finance reports through the request of budgetary transfers if possible or a recommendation for a special appropriation.</p> |