

**Additional Budget Questions 1/4/2020**

<p>Substitutes. Regarding the Chart, could the board have a further explanation with a conclusion of the analysis? From my view, it appears there are inconsistencies with a few schools with a higher level of substitute days. What are the variables used for the graph? (the Y axis seems to be cost of substitutes for each building by month? But it's not stated). I would love to see a data chart by month by building showing the cost and days taken if possible. Clearly, there is a seasonality component. And inconsistencies among buildings. My analysis was different in that I looked at a cost per FTE basis. The conclusion is the same.</p>	<p>The substitute schedule (Schedule A) looks at absences broken out by sick days and personnel days and what the total exposure of potential days the district has based on the number of employees (FTE) and those employees who would need a substitute if not present. Not every FTE requires a substitute when there is an absence. The graph highlights the seasonality of substitute cost by month. As indicated at the budget meeting on January 4<sup>th</sup> there typically is a spike towards the end of the year. This graph highlights that spike.</p> <p>The takeaways from this data include:</p> <ul style="list-style-type: none"> <li>• DHS, MMS, and Tokeneke exceeded the district average of 4.05%. If these three locations met the average it would be the follow reduction in days/cost of the following:             <ul style="list-style-type: none"> <li>○ DHS 119 days or \$11,920</li> <li>○ MMS 24 days or \$2,400</li> <li>○ Tokeneke 11 days or \$1,100</li> </ul> </li> <li>• Approximately 65% of available personal days are used by staff who require substitute coverage with the highest being Royle at 88% and the lowest being Holmes at 56%. With teachers being granted an additional personal day assuming the same 65% ratio we could see an additional 242 days taken, which would translate to potentially \$24,000 of additional costs if substitutes are brought in at \$100 day. Assuming that exposure that would result in a budget of \$321,221 for the seven schools. However last year's fiscal year actuals ended at \$275,597 or \$21,624 less than budget. As a result, we assumed in creating the FY 21 budget that substitute cost would be lower but the newly granted extra personal day would have a financial impact as more days are available for staff to take off.</li> </ul>
<p>RC 15 I did further analysis on the proposed purchase of chrome books for 3rd and 4th grade. The peak enrollment for both grades over the planned five year period is 717. The technology plan states the district will purchase 950 chrome books. Which is the identical number to the last purchase cycle. Could the administration please explain why 233 extra chrome books at a total cost of \$75k are necessary? Understandably, there should be back up chrome books but 233 for a maximum of 717 students seems excessive. That's over 25% extra for devices that remain in the classroom. Also can we discuss the liability component for grades 3-4. The devices remain in the classroom yet there still may occur usage</p>	<p>The current projected number of sections in 3<sup>rd</sup> and 4<sup>th</sup> is 16 sections per grade level or a total of 32 sections. Hindley 3<sup>rd</sup> Grade, Ox Ridge 4<sup>th</sup> Grade, and Tokeneke 3<sup>rd</sup> Grade are within 3 students of tipping a section. Based on that we did budget the Chromebook replacement at 18 sections in 3<sup>rd</sup> grade and 17 sections in 4<sup>th</sup> grade. Chromebooks are purchased 25 to a cart with each section receiving a cart. This would be a total of 875 Chromebooks. This would leave 75 spares (or 3 carts). We could consider reducing the 75 spare units assuming we do not hit budget control for the sections listed above. This would be a reduction to the budget of \$24,375.</p> <p>There is minimal repairs at the third and 4<sup>th</sup> grade level. Currently there is no parent liability at these grade levels given the low level of repairs. Any repairs needed are done by one of our Technicians.</p>

<p>damage. What is parent liability?</p>	
<p>RC19 - after reviewing my notes I realized that I forgot to ask at the meeting if administration will make an adjustment to assistant superintendent curriculum salary based upon the resignation? In addition, I still have concerns re: a six year subscription payment for the new math program. Please clarify if amortizing the cost over six years is possible? And if the program is terminated prior to the end of the contract is any reimbursement possible? Is a shorter duration possible and make fiscal and educational sense?</p>	<p>Board's of Education do not have the ability to carry funds from 1 year to the next unless the Town's fiscal authority (BOF) authorizes a non lapsing account under CGS 10-248a. Because of this the district could only utilize a prepaid balance sheet account for 1 year not six years. As an example we could expense an item on our balance sheet as a prepaid expense in the current year and then once a budget is approved move that expense into the new fiscal year. Darien Public Schools has not utilized this accounting method in the past. In order to amortize a 6 year expense as a prepaid expense, the Town of Darien would have to pay for that 6 year expense, and then charge the BOE 1/6 of that expense each year. The item would be a balance sheet item on the Town and then issued as an expenditure to the BOE each year. This would be up to the Town as to whether or not they would want engage in the equivalent of an "intercompany" allocation each year.</p> <p>C.G.S. 10-248a (Unexpended Education Funds Account) states that for the fiscal year ending June 30, 2011, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, towns having a board of finance <b>may deposit into a non-lapsing account any unexpended funds from the board of education's budget from the prior fiscal year. The amount placed into such account may not exceed one percent of the total budgeted appropriation for education for such prior fiscal year.</b></p> <p>The reduction to the budget would be \$10,000 if it was a 3 year subscription or \$9,000 if it was a 4 year subscription.</p> <p>We are not anticipating making a salary adjustment based on a new Assistant Superintendent.</p>
<p>R20 Finance The board was presented with significant changes to how our Finance department is managed. Including the addition of a transportation coordinator and additional consulting services. There is a 18.16% increase to this cost center totaling over \$100k for 2020-21. I believe the board would benefit from a more comprehensive presentation regarding the changes going forward and the structure of RC20. Moreover while it is important to state how other districts run their Finance department regarding level of FTEs compared to total education budget, what was not provided was the budget of each districts Finance</p>	<p>While there is an 18% increase in RC20 these costs are offset by reductions elsewhere as we are shifting the coding of existing employees not hiring new employees. When taking into account those shifts the increase is 3.10%. This increase is in part skewed as the adjusted budget reflects the Finance Director's September start date. It is important to remember the transportation coordinator is shifting an employee who is currently coded to the Principal/Director Secretary Line item based on her existing role, a portion of the secretary currently in RC 12 is recommended to be split between RC 12/20 and a portion of the secretary in RC15 is now in RC 20. These are not "new costs." These personal shifts into RC 20 represent \$59,156 of the \$107,498 net RC20 increase. We have added consulting funds for \$30,000, which would be a 1-time expenditure to hire Blum Shapiro to help implement the uniform chart of accounts, which we have previously discussed in Finance Committee meetings. Blum Shapiro is the firm the State of CT hired to help districts implement the uniform chart of accounts. The cost of these consulting funds come from a shift away from RC15 consulting while still resulting in a \$10,000 net reduction in consulting between the two RC's.</p>

<p>department, what specific positions are contained within their Finance departments and whether some of the functions held in other districts Finance departments are housed in our district under a different RC. This information is essential for a full analysis. Would a more comprehensive overview of RC20 occur in connection with a Strategic Plan? While I agree additional resources may be needed for RC20, a detailed overview of this cost center would be helpful.</p>	<p>With the elimination of the Music/Health Secretary the work of managing the instrumental student activity account, will shift to central services. Given this shift and the need to utilize school cash online our software system for student activity accounts we are recommending centralizing the K-5 student accounts plus the instrumental music account to the finance department. This work would fall under the existing accountant. In order to better, centralize accounts receivable within the district we are shifting the responsibilities of accounts receivable away from the accountant and to the secretary recommended to be shared with Facilities who is already handling accounts receivable for field use and building rentals. This represents the 0.5 FTE Shift out of RC 12 into RC20. We are also recommending shifting responsibilities for the Town pension away from the Assistant Director of Finance to the Accountant.</p> <p>The current secretary in the finance department currently spends the majority of her time as a transportation coordinator, which entails planning routes, responding to parents, working with the First Student Terminal Manager, reviewing routes for safety, pulling bus video, updating routes as necessary, collaborating with the police department on bus related safety issues as some examples. Given what this position is currently doing for the district it is more appropriate to classify this as a transportation coordinator and then moving other transportation related work such as the scheduling out of out of district transportation and ESY transportation from Special Education to this position. This shift also helps alleviate the burden of the reduced clerical position in RC 24.</p> <p>See attached schedule for district positions.</p> <p>In some districts Transportation Coordinator is housed under a transportation cost center or RC. For the purposes of the comparison, it was shown within each districts FTE allocation.</p>
<p>Should there be a budget adjustment for the resignation of the football coach and Science teacher?</p>	<p>Any savings that might accrue from the resignation of the Football Coach/Science Teacher at DHS would be factored into the current staff turnover savings as we did assume turnover from 24 teachers, this would be one of those 24.</p>
<p>Could Rich explain what impact the current year transfers had on the proposed budget?</p>	<p>The following transfers that occurred in FY 20 are reflected in the FY 21 Superintendents Recommended Budget:</p> <p>In the September Financial Report the BOE approved a transfer for \$11,722 for sewer costs due to an increase in rates. This increase is reflected in the proposed FY 21 budget under RC 25.</p> <p>In the September Financial Report, the BOE approved a transfer for \$17,094, which represented personal property taxes on the leased copiers within the district. This added expense is not included in the FY21 budget as the town indicated to us they would remove this personal property from their tax rolls going forward. As such you see a reduction of \$17,094 in RC 15.</p>

In the October Financial Report, the BOE approved a transfer for \$7,000 from summer school teaching supplies to consultant services. Consultant Services pays for program offerings in Darien Summer School (DSS). As such, we did recommend reducing summer school supplies by \$10,000 from the adopted budget with a \$10,000 increase in consultant services from the adopted budget. This picks up the \$7,000 transfer that was approved plus increase costs associated with programs being offered in DSS by outside providers.

There will be a transfer before the BOE for its consideration in the December Financial Report for contracted speech services for \$112,400. This increase is in part why the contracted speech line it indicated to increase \$58,000 for the FY21 budget. However, the increase of \$51,411 shown under contracted occupational therapy should be shift up to contracted speech leaving contracted occupational therapy flat in FY21. This is driven by speech needs in IEP's for students.