

**Board Budget Questions for January 24, 2013 (300-600 series)**

Pgs. 60-92

**301 Instructional Services (p. 59)**

\$48K is being spent on gifted assessment – is this a good use of funds?

\$42K of this is for elementary testing. Currently, we administer two aptitude tests to all 2<sup>nd</sup> and 4<sup>th</sup> grade students: The CogAT and the Naglieri. These were the recommendations that were made by the gifted program review committee two years ago.

41/43 FLHS and FWHS

59310 Freshman orientation – why discrepancy between the two? Because Warde is expected to have bigger freshman class?

The orientation for both programs are the same, providing tee shirts for the leaders who help transition the students all year and for the supplies for the cook out. These amounts are part of the school's allocation, so it may be that Warde has more leaders or serves more food. The important point is that the programs are the same.

**305 Enrollment Projection**

(p. 23) Only \$3K is budgeted. Will we need to have another full projection done at some point?

Yes, but probably not for at least 2 years. The last projection was in December 2010.

**Technical consulting**

(p. 23) What is the cost of the ongoing PCBs monitoring? There's only \$75K here. Should we have a reserve for what may be found from the work we are looking to have done by the consultants we hired? Or are we going to hope for the best and pay as we go?

**307 Other Services (p. 61)**

30/31/32 FWMS, RLMS, TMS

41/43 FLHS and FWHS

54910 Commencement. Why an almost \$10,000 discrepancy between the two high schools, and a \$700 and \$500 discrepancy amongst the three middle schools?

These amounts come from the school allocations and the difference in the costs appears to be related to the rental of equipment. The major difference in expenses is due to the sites because Warde has no need to rent a stage and some of the other equipment required at Ludlowe.

### **313 Maintenance Services**

64 Business Services (p.66)

54260 Extermination Services – why increase of \$8000?

Actual expenses have been higher (\$18,850 in 11-12)

54790 Painting – why increase of \$75,000

Increase is \$25,000; greater need.

54810 Fire Protection – why increase of \$180,000

Increase is \$35,000, actual costs are higher.

54870 Contracted Services grounds – why increase of \$20,000

Actual costs are higher (\$165,000 in 11-12)

### **317 Student Transportation**

54540 Extra curricular Transport – Elementary (p.67-68)

What is this for, and why is there such a range of costs from one school to another?

This line item helps to offset field trip transportation costs. It differs from school to school depending on the number of field trips, destination of field trips and availability of other funds (ie, PTA) to help offset the costs.

54555 Extracurricular transport – HS (p. 69)

why discrepancy between HS's?

Again, these amounts are generated from the school's allocations and from prior experience at each school. The differences are due to differences in clubs and activities at each school. Not every extra-curricular activity requires transportation and some require more transportation than others. Also, at Warde, unanticipated trips are also included in the budget. The important point here is that both schools provide an extensive extracurricular program driven by student interests.

Per the transportation contract – where is the amount for fuel cost? I couldn't seem to find it as a separate line item. It would be helpful to have a budgeted cost/gallon explanation. Would it be possible to lock into a fuel cost now, and if so, how long would/could we lock in for?

The Town bids this.

### **319 Conference and Travel (p.69-70)**

54440 Conf/Staff Development – Elem

Why is there such a range of costs from one school to another?

Each principal determines school-level specific professional development needs based on the school-improvement plan, teacher and student needs. The difference reflects the various plans for staff development across the eleven schools based on those identified needs.

54500 Mileage reimbursement (p. 70-71)



This seems like a lot (\$86K). How many people attend conferences and/or travel for work, and how far do they go?

The majority of travel reimbursement is for local travel from building to building and is primarily teachers and maintenance staff.

**327 printing and copying**

54710 (p. 72-73)

Why such a range of costs from one school to another? Is it based purely on enrollment in each school?

The budget is based on enrollment but adjusted accordingly:

1. Copier costs are based on 2 factors, lease and cost per copy (service charges). At the elementary level, the district provides a standard set of 2 copiers for each elementary school at \$21 pp (per pupil). The cost of the lease, a fixed cost, results in significantly less cost per copy dollars available for buildings with smaller populations, an adjustment (\$4-\$5 pp) has been made for buildings with populations under 400 to compensate. At the middle and high schools, each building has a slightly different configuration of units in order to best support the building layout and population. The configuration is met within a standard per pupil allocation; \$27 pp at the middle schools; \$34 pp at the high schools.
2. Important to note that "copiers" are not just copiers any longer. They also serve as printers, scanners, and fax machines (where warranted). As copier and printer technologies merge, equipment distributions will change.

68 Superintendent's office

54680 Copying –department

Why a rise in costs by \$2500?

When the Superintendent's copier lease was renewed, a color copier was acquired to replace both monochrome copier & a color laser printer. The increase simply offsets the cost of not having to purchase color laser toner or printer support services for a laser printer (these expenses were previously supported in the technology support services budget).

**329 Six to Six Magnet**

(p. 25) How does this work exactly – does it help with overcrowding? Which schools would these students have gone to? What is the all-in cost to Fairfield for these students? \$212K/34 students = \$6.2K per student. Are there additional costs?

Transportation, etc?

Tuition is set by the schools. We pay transportation costs to all CES magnet schools this year; starting next year we will have to pay transportation to Bridgeport-run magnet schools.

54740 Tuition to other schools

\$3.5 million – how many students does this include. Do we review regularly why students go to other schools than ours? What is the cost differential of providing the needed services in our own schools versus paying tuition for other schools?

See page 141.

#### **401 Instructional Supplies/Materials (p. 80)**

60 Instructional SVCS

56164 Text/Matls Math program \$200000 – for new Math curriculum in grades 6-10?

See page 138, \$80,000 for elementary, \$120,000 for secondary.

56168 and 56239 – ( p.81) additional charges for World language and Art curriculum.

What are these a result of?

See page 138.

56174 LA Curriculum rollout. In total, how is this curriculum rollout doing versus total budget presented prior the rollout of the PK-5 curriculum?

At the presentation of the PK-5 LA curriculum to the BOE in Spring 2012, it was shared that due to the large number of classrooms, there would be a projected 3-year budget impact for supplies/materials. The proposed budget represents year 2 of the 3-year rollout.

56230 Instructional software. Not really sure what this is from the explanation on p. 28. Regardless, the increase in cost of \$84K seems high.

The increase in Instructional software is mostly the result of transferring the cost of software programs to the technology budget from other school-based budgets. Some of those are as follows: Naviance Student Success Plans Software for the middle and high schools (\$15,000) from guidance budgets, Overdrive Library Selections (\$6,000) from the HS Library Media budgets to tech, SAM, the computer program used at both high schools in the business departments to assess students' computer proficiency (\$5,227) transferred from business budgets to tech, Proquest, and elementary social studies software transferred from elementary budgets (\$4,200) to tech, Middle school typing software (\$1,200) transferred from middle schools to tech, Elementary Math support software (\$7,700) transferred from Math Program Implementation to tech, Lexia reading program used for SRBI at the high schools (\$3,800) transferred from the LA budgets at the high schools to technology, PLATO Learning System software purchased with the hope of saving at least \$30,000 from the tutoring budget for homebound instruction.

#### **402**

(p.81) 56636 Systemwide copy supplies. Why is this going up \$9k, when it went up \$4K in 2012-13?

The increase is to support the acquisition of a high speed color copier for the district's copy center. This gives the district the flexibility to produce greater quality, cost-effective product without outsourcing to printers.



#### **409 Student Activity Cost**

Why is FLHS drama at \$19K and FWHS at \$7K?

Both schools provide the same number of productions and opportunities for student participation. These budgeted amounts are part of the school allocations and determined based on prior expenditures. The Warde productions may be a bit less elaborate than those at Ludlowe, requiring fewer paid production personnel.

#### **411 ELL textbooks**

\$118K. Who makes the decision on how/when to update the ELL textbooks and materials?

A district-wide committee conducted a program review over the last year to included recommendations for improvement in the following areas: student identification procedures, instructional model, assessments, technology, supplies/materials, professional development and staffing.

#### **415 Other Supplies/Materials**

56560 Professional Books – elem (p. 85)

why such a range of costs for the different schools?

Each principal determines school-level specific professional development needs based on the school-improvement plan, teacher and student needs. The difference reflects the various needs for the eleven schools.

65 Technology Services

56220 Technology supplies (p. 86)

why increase of \$35,199?

This increase also reflects a transfer of funds to the most appropriate budget line. The cost is for LCD projector bulbs (replacement) and battery back ups for all battery operated equipment such as computer laptops. These funds have been transferred from the Technology Maintenance budget (p67) where you will see the decrease. It should be noted that as we continue to increase the number of LCD projectors and laptop computers across the district, the cost of these replacement supplies will continue to grow.

The Capital Outlay for Technology has increased by \$479,193, p. 90. What does that increase represent?

This number also reflects transfers between budget lines to better represent the spending. \$181,000 has been transferred from the Equipment Maintenance line, p. 67 for the purchase of new equipment in situations when the old equipment cannot be repaired.

The new costs are: \$22,000 for an email fail over system so that we do not lose email service in emergency situations like occurred with Hurricane Sandy; \$82,000 for FWHS science to add one equipped laptop cart to be on par with Ludlowe High; \$125,000 to

support the elementary classroom technology distribution modes and ensure that we can implement the SBAC assessments; \$38,000 for RLMS to complete the installation of projectors in all classrooms.

See pages 145-149.

**601 Dues and Fees**

59100 Dues & Fees – Elem (p.90)

why range of costs from one school to another? Same question for MS (59150) and HS (59200)

Each principal determines school-level specific membership to various professional organizations based on needs identified at each school.

**Other Questions:**

1. Please let me know what the corresponding dollar reductions would be in the budget if it were reduced to 4.0% and 3.5%

The following reductions to the 13-14 Supt's Proposed Budget would result in the corresponding % increases:

(\$1,277,728) reduction to Supt's budget = 4% increase over current year's budget

(\$2,022,411) reduction to Supt's budget = 3.5% increase over current year's budget

2. It was stated that the Social Work oversight responsibility for the Alternative High School was shifted from a Central Office Administrator to a Social Worker, was there a salary shift from the Administrator's salary to the Social Workers' salary account to cover this shift of responsibilities?

The oversight/administration of the Alternative High School was shifted from the Director of Special Education (Andrea) to the Coordinator of High School Special Education as a result of a reorganization of special education administrative resources. No new funding or FTE was required to do this. The change in Social Workers was a consolidation of the social work accounts across the district to a single district account. No additional social workers are requested as a part of this budget.

3. How many buses are needed for next year?

We are budgeting for 90 big buses and 34 small buses.

4. How many are in each tier?

We are budgeting for 21 One Tier, 48 Two Tier and 21 Three Tier

5. How many long buses and short buses?

Of the 90 big buses we estimate to have 2 - 44 passenger, 84 - 71 Passenger and 4 - 84 Passenger. ( see question 1 )

6. Please provide the rationale for purchasing fuel for buses separately. Where is cost for fuel in the budget?



The Purchasing Department thought we could save money by purchasing the diesel fuel by the town. Fuel costs are included in the transportation contract costs in the budget.

7. How many extra curriculum sports team require use of renting offsite locations to practice and play i.e. skiing, sailing, swimming, ice hockey? What are these rental costs for each sport? What are the transportation costs associated with getting to the offsite locations?

The sports which require rentals are:

Girls Swimming

Boys Swimming

Gymnastics

Boys Ice Hockey

Girls Ice Hockey

Skiing \*\*

Sailing

Bowling

The transportation costs to practice for Ludlowe swimming, gymnastics, ice hockey and sailing, bowling are covered by the shuttles provided in the bus contract, so there are no additional charges.

8. What time are clerical support staff leaving each day at each elementary school?

Holland Hill at 3:45

McKinley at 5:30 (M-Th) and 5:00 (F)

All other elementary schools at 4:30

9. Please explain what instructional programs are planned for implementation next year?

NEW elementary instructional programs planned for 12-13:

Language Arts - revised implementation units for K-2 handwriting, revised implementation units for K-5

writing Math - revised K-2 curriculum, revised K-2 instructional model, implementation of new textbook

Music - Kindergarten curriculum support materials ELL - K-12 revised instructional model with teacher support materials

10. I would like an extensive breakdown of capital repairs, to include necessity, ROI, how long these issues have been known to exist and any additional information that can be supplied on the following:

HVAC issues for Sherman and OHS annex including existing warranties and why these expenses are not covered

The warranties were good for one year after the completion of the projects. Sherman Annex and Osborn Hill Annex buildings were completed for the September 2009 school opening. The first year (2010) we received no complaints around the high humidity levels coming from the A/C units for the new Annex buildings. The second year (2011) is when we started to see high humidity levels during our site visits and maintenance reporting, and then the third year (2012) we began to perform some investigative work and called in an HVAC consultant to take a look at the systems to see what was going on with the existing systems and what options we had. I would be happy to share the information with you or provide the details.

Drainage Sewer at OHS

This is from the original 1959 old piping in the ground. These kinds of repairs are not planned or a part of our long term facilities plan. We deem these maintenance issues and small projects as they arise and then we budget for them accordingly.

#### Floor Drains at Tomlinson

This is from the original 1917 old drainage systems around the perimeter of the school building. These kinds of repairs are not planned or a part of our long term facilities plan. We deem these maintenance issues and small projects as they arise and then we budget for them accordingly.

#### Sky light repairs as McKinley

In 2008 we began working diligently with roof preventative maintenance programs and planning long term our replacement program for roofs. It was at this time we began to look at and begin discussions around all our school buildings with skylights and worked with some outside consultants and contractors to determine the best approach to the skylight replacements. We investigated new materials and ideas and this year's proposed budget is the first year we are attempting to address skylight replacements at our schools.

Why were none of these items listed in the maintenance and capital plan update in the fall?

These projects above are deemed maintenance and upkeep type items. They would not fall under the category of major maintenance/capital planning projects. We have a priority list of these types of repairs and replacements that we use for building the budget. I would be happy to share the internal documents with the BOE members if they would like.

11. The Aon update we recently received listed 121 Retirees in the Anthem Med/RX program, 169 Retirees in the CVS CareMark Rx program & 233 Retirees in the Sun Life Dental program. Is this an accurate representation of all retirees in all programs?

Yes.

12. My understanding is retirees are allowed to participate in the plan after leaving the district if they pay 100% of the medical plan premium costs. Is this correct?

Except for teachers, a person eligible for retirement may continue insurance up to the first of the month of their 65<sup>th</sup> birthday by paying 100% of the premium. At age 65 they must secure their own coverage outside of the district.

Teachers electing insurance with the district would pay 100% for their benefits less the STRB subsidy for employee and/or spouse which we receive directly from the State on a quarterly basis. This is state mandate that each Board must offer coverage to retired teachers.

13. Other than COBRA benefits, can other employees - who are not retired but leave the district - continue to purchase insurance?

No.

14. What is the length of COBRA?

A terminated employee and dependents would be covered for 18 months. Dependents who max out on age or divorce can continue Cobra for 36 months.

15. Specific to retirees (assuming they pay 100% of their premium) is there any limitation to the plan they can purchase (e.g. - family plan, single plan)?



They can only purchase the programs they are participating in at the time of retirement but they can choose to drop a particular type of coverage i.e., medical, dental or Rx. They may keep coverage on their dependents but they pay based on the level of coverage i.e., single, two person, family. The Custodian and Maintenance bargaining unit can continue under the Supplement to Medicare Part A only that the Board pays for as stipulated in their bargaining unit agreement but they must participate in their own Medicare

Part B Supplement. This is the only group that has this stipulation in their contract.

All retirees after age 65 must purchase their own Supplement to Medicare Programs. (This does not pertain to Teachers)

16. Specific to retirees (and not COBRA) what is total premiums paid to the district (revenue) by this class of employees for the most recent 12 period that you can report?

\$1,722,030 (Revenue for 11-12)

17. What is our payable for this class of employees (liability) as a self insured entity over the same 12 month period (please include administrative and other soft costs if possible)?

\$2,539,378 (Claims and Fees for 11-12)

18. It appears that 56 of our 1400+ participants identify as "high cost claimants" and account for \$6,971,624 of our insurance liability in the last 12 months. How many of these "high cost claimants" are Retirees?

Information has been requested.

19. Last question is likely for AoN and or Blue Cross - If we removed the Retirees from the actuarial panel when they calculate the annual premium - what would be the difference in premium (more/less) for our existing employees who participate in the plan?

There is only a .2% differential in costs if retirees were removed.

20. Please explain the technology plan reported to the state and current and proposed plan in the budget. According to the technology plan, we are doing the following: revisiting our technology distribution plans for schools - currently the elementary leadership team is re-writing their distribution model and we have allocated some of the funds in the 13-14 budget for additional laptop carts, which is part of their request; the middle and high schools have not yet begun to revise their distribution model because we are still working on their current plans to have an LCD projector in every classroom, wireless access in every school, laptop carts for some content areas, and replacement of desktop computers where needed

We have increased the amount of digital resources as reflected in the budget with programs such as: Overdrive, Naviance, PLATO, Lexia and Math support programs, Adobe software to support student electronic portfolios

We continue to research distance learning and have already adopted PLATO Learning, a web-based program, to support individualized learning which students can access anytime from anywhere

21. How much financial funding is technology plan dependent on PTA funding?

Neither our budget nor our Tech Plan depends upon the PTA funding.

22. Please review the high school courses that distance learning is not an option.

Currently distance learning in the form of interactive video conferencing is not an option for either of our high schools because we do not have the necessary space or equipment to do video conferencing. The cost to purchase the equipment would be in the range of \$100,000 to \$120,000 for both high schools. The town is also discussing voice-over IP to replace our current phone system. If this is adopted, we would include in the contract interactive video conferencing, which could be done from any classroom and would be part of the new system at minimal cost. We are also investigating the use of "on-line learning" options such as PLATO Learning, which have shown significant success in other districts.

23. Regarding the music pull-out:

RLMS: Students are pulled out for band and orchestra lessons in grades 6, 7 and 8 once per/week. These music students in these areas have music four times per week as a result of these 1X per week lesson pull outs. Students are pulled out for band and orchestra lessons in grades 6, 7 and 8 once per/week. These music students in these areas have music four times per week as a result of these 1X per week lesson pull outs.

My calculations on FTE for RLMS music staff to provide these pull out music lesson for the Orchestra and Band students is 2.6 FTE required to cover these lessons

TMS: Students at TMS have one lesson per week. This translates to 3.0 FTE for lessons and 1.0 for ensembles (the large band and orchestra groups). In addition, our choral and music technology teachers teach only full group ensembles or classes.

Fairfield Woods is the same as TMS and RLMS – lessons 1 X per week on a rotating schedule grades 6 – 7 – 8.

FTE is 3.1 for lessons and 1.2 for ensembles. Both Choral and Music Tech teachers teach only ensembles.

24. Please provide an individual program cost analysis for running the PE program at the HS. For example, what is the cost of badminton? Archery? Etc.

Please include average number of students taking a particular program each semester.

At the high school level we are allocated a lump sum of funding to purchase the necessary supplies to deliver the curriculum each year. I do not have an individual breakdown of cost for each content area at this time. The cost for individual programs may change each year based on need. Since we have an elective program at the high school, courses that are not as popular as others may not have the same cost to operate each year as compared to other content areas that are very popular and require more frequent replacement of supplies to run the program.

25. Are there any plans to re-bid the Anthem/AON contracts?

Insurance has already been bid but not AON's consulting services. AON is conducting the insurance bid.

26. Can we get the breakdown to the IDEA part B Grant;

How many Para's have been moved to this Grant

There are an additional 14.2 Para FTE's in the IDEA grant for 13.14

FICA breakdown \$58,708 FICA/Med

Benefits Breakdown \$417,945 Health Ins (Total Benefits listed as "health insurance" see pg. 9 of budget book



Here's a clarification of the explanation for the decrease in the Social Security budget – Many of the questions about the decrease were referenced in regard to an "increase" in FTE's of 7.75. In fact, there's a "decrease" of (8.05) in the operating budget which reduces FICA/Med costs. My reference to the additional 14.2 non-certified FTE's is that they're funded in the grant. In addition, because of savings in this year's salaries due to attrition and retirements our current costs will be significantly under budget and the \$95,000 budget decrease is budget to budget. Note – the 12-13 estimated expense for FICA in the budget book is at the budget level. Although we don't anticipate expending that amount on FICA we estimate expenses this way in many areas to cover unanticipated expenses and other areas which we know we will over expend such as security.

27. I would like to a detail breakdown on the pension account, with a year to year comparison.

2009-2010	\$ 703,337
2010-2011	1,289,380
2011-2012	1,748,604
2012-2013	1,711,604

28. What is that projected year end balance in months (ie. 1.5, 1.7..) if the increase is absorb in the Food Service Operating Budget. What if any is the projected increase in the cost school lunches to cover the pension cost increase and maintain a 1.5 month fund balance?

The Nov YTD balance represents 1.8 months of operating expenses. The Nov YTD balance for 11-12 was 2.7 and there's been a decrease of 50,000 meals served over the same YTD period. Prices were increased last June and the 13-14 prices won't be set by the BOE until June 2013.

#### Charts:

1. Food Service Program November YTD
2. FPS Square Footage
3. Building Reservation Policy and Room Usage Group List
4. Middle School Gifted Chart
5. Curriculum Leadership Structure Chart and Excerpt from Operational Audit
6. Elementary Specials, Music and Related FTE Chart
7. Town Insurance Chart

