

**Legislative Council Budget Questions
February 21, 2017**

- 1. General Comment for future books. I would like to see changes in line items from what was approved the previous year in addition to what was actually spent. For many reasons, I believe this would be a better apples to apples comparison.**

Thank you.

- 2. Explain why pay for play has been removed? Does it make sense to delay such a change until a more stable year regarding other revenue sources?**

The five-year plan for elimination resulted from a Board of Education conversation for the 2016-2017 school year.

- 3. For the 2015-16 budget, we were told of a decrease in staffing of approximately 13.17 FTEs. The actual implementation of the budget resulted in an increase of 1.25 FTE, a difference of 14.42 FTE's.**

For the 2016-17 budget, we were told of a decrease in staffing of 5.98 FTEs. The actual decrease was .34 FTE. Thus, there were 5.64 more FTEs than budgeted for.

It appears that the bulk of the differences between predicted and actual staffing comes from security and special education. Can you describe what specific hires were made to support special education that were not included in the requested budget?

Then can you tell me which line items were decreased (and show how much) to account for the higher than budgeted hires (or reduced reductions)?

Due to confidentiality and FERPA regulations, details regarding specific special education hires cannot be disclosed. However, due to legal obligations as outlined in students IEP's and regulated by the State of Connecticut, paraeducators have been hired to meet the needs of students for one/more of the following reasons:

- Students moving into the district with adult paraprofessional support outlined in IEP
- Increase to paraprofessional/related services hours to meet the obligations outlined in students IEP's

The Pupil Services Department budgets for the needs that are known at the time of budgeting.

- 4. Please provide us with, 2015-16 and 2016-17 budget request and actual expenditures (through Dec 31, 2016 for 2016-17) by broad categories of both object and function.**

For object, use the June 30, 2016 financial report for 2015-2016 and for 2016-2017 use the December 31, 2016 financial report (see attached).

For function, use the function summary for the 2016-2017 approved budget for the approved budget request and the 2017-2108 function summary for both the 2015-2016 expended and 2016-2017 budgeted and current. The current YTD is not tabulated by function (see attached).

- 5. Please provide expenditures for the 2015-16 budget by the same categories as above as of Dec 31, 2016, (i.e. for the first half of the school year).**

Answered in #4.

- 6. When is Newtown due to see the reimbursement for under payment by the state as a function of grants increasing our per pupil costs? I think it is supposed to hit in the next few months? Is this money available to offset any increases for the 2017-18 budget? My understanding was that these dollars were not considered as part of the planning for the current budget. Can these dollars be used to offset some of the increases? For example, can textbooks be purchased early, can some of the purchased property services be done this year?**

The reimbursement payment due to the special legislation for excess cost related to receipt of the federal grants is expected to be received by the end of March. The amount for 2014-2015 of \$80,153 and 2015-2016 will be included in the ECS as a prior year excess cost grant adjustment. The 2015-2016 amount was booked as a receivable for that year for which it will be applied. The amount for 2014-2015 will flow to the Town fund balance. These funds are special education placement reimbursements that "cannot" be used for books or services this year. The amount due for 2016-2017 will be received later this year as an offset against our current high cost eligible students.

- 7. Can you explain the prediction of a 35% increase in Pre-k students? Based on birthrates the estimate and average actual enrollment it should be 34 to 35. A high estimate would be 37 to 39. The budget book actual says "There will not be significant changes to deployment of pre-kindergarten programs (50 students)" but given current enrollment of 37 this seems like a significant change. What are the parameters for pre-k? is it still half Newtown residents with special needs and half lottery from Newtown resident applicants "main stream"? Is it funded through taxation or is there a fee?**

Districts are responsible for Child Find under Connecticut State Statutes, which includes children exiting the Birth to 3 program. Child Find requires districts to, if appropriate,

evaluate for special education eligibility/services and/or continue to provide services received through Birth to 3.

Factors which have increased pre-k special education enrollment:

- New families moving into district with children already identified as requiring special education services
- Children receiving services from Birth to 3
- Referrals from day care centers

Current enrollment:

- 61 special education students – this includes students who attend preschool for either a half day or full day program as well as itinerant students who only receive speech and language services

Parameters:

- 50% identified students/50% typical peers (typical peers who attend pay a tuition yearly)

8. What is accounting for the increase in student travel (sports)?

Yes, sports.

9. Why did the superintendent not see the need to include two social workers and a grants supervisor?

- a. Is the grants supervisor expected to increase revenue? If so, when?**
- b. Newtown schools have added support services for mental well-being over the past few years. Have any of these positions been eliminated warranting the need for social workers? Has the BOE explored existing town and state services that might fulfill the same needs?**

Social Workers: After speaking with the pupil service leadership team we concluded that reallocating services on an as need basis would appropriately staff the position of social worker in all of our schools. This recommendation was predicated on the utilization of the NMS site based health center which employs a fulltime mental health provider. Administration recommended the elimination of 3.0 FTE positions. After significant communication from the public, staff, and within the BOE, 2.0 FTE were restored to the proposed plan; thus eliminating 1.0 FTE.

It should also be noted that since the proposed plan has gone forward the governor is looking to substantially reduce funding for site based health centers which may or may not compromise the NMS 2017-18 SBHCenter.

Grant Supervisor: The present grant supervisor is funded outside of the operational plan. The grant writer is highly skilled and has done exceptional work. Due to the funder the grant writer is only able to apply for grants that pertain to recovery. The

expanded role would allow the writer to apply for all available grant opportunities relevant to Newtown. The operational cost for this expanded role is \$35,000.

Present Staffing Level - Mental Health: Yes, we have reduced services moving forward for the new school year. This becomes a bit more complex as the reduction in services will equate to an increase in the \$\$ operational plan. This is due to the fact that nearly all former grant funded positions are moving to the operational plan. So therefore, although there is a reduction in force there will be a \$\$ increase in the plan. The best example of this would be the above social worker scenario.....reduced from 3 to 2.....however the proposed plan increases \$\$'s because the two remaining staff members are now part of the operational plan.

10. Can you please provide a history of the number of busses? Specifically, I would like to know the total number of busses (for all transportation needs) used during the last year of the owner operator contract and where we stand today.

During the 2011-2012 year, the Owner/Operators ran 34 buses, MTM ran 16.5 buses along with 8 additional buses that supplied services to Vo-Tech, Magnet and private school locations. Additionally, MTM used 4 buses that provided services for pre-k runs as well as 6 buses that provided services for mid-day pre-k runs. The buses needed to provide service to the District, excluding the 6 mid-day pre-k runs, totaled 62.5.

In this current year, All-Star is running a total of 50.5 buses (.5 shared with Brookfield,). This contract is all inclusive and does not require additional buses or costs to provide services for the locations listed above. Also included in this contract is the Magnet late bus, which MTM ran at a cost of \$24,348.

Comparing the 2011-2012 to current year, the District has reduced transportation costs by approximately \$600,000.

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - JUNE 30, 2016 (Audited)

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2014 - 2015	APPROVED BUDGET	YTD TRANSFERS		CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDED	ENCUMBER	ACTUAL EXPENDITURES
				2015 - 2016	2016					
GENERAL FUND BUDGET										
100	SALARIES	\$ 44,815,249	\$ 45,087,071	\$ -	\$ -	(131,000)	\$ 44,956,071	\$ 42,233,957	\$ 2,721,764	\$ 44,955,721
200	EMPLOYEE BENEFITS	\$ 11,114,368	\$ 10,705,454	\$ -	\$ -	(61,900)	\$ 10,643,554	\$ 10,576,611	\$ 66,888	\$ 10,643,499
300	PROFESSIONAL SERVICES	\$ 907,519	\$ 788,173	\$ (5,500)	\$ -	212,000	\$ 994,673	\$ 953,489	\$ 40,499	\$ 993,988
400	PURCHASED PROPERTY SERV.	\$ 2,148,955	\$ 2,133,580	\$ 1,500	\$ -	(268,800)	\$ 1,866,280	\$ 1,755,724	\$ 110,456	\$ 1,866,180
500	OTHER PURCHASED SERVICES	\$ 7,314,702	\$ 7,625,933	\$ 7,719	\$ -	922,700	\$ 8,556,352	\$ 8,052,499	\$ 503,808	\$ 8,556,307
600	SUPPLIES	\$ 4,431,039	\$ 4,391,767	\$ (3,719)	\$ -	(599,000)	\$ 3,789,048	\$ 3,687,240	\$ 101,356	\$ 3,788,596
700	PROPERTY	\$ 532,858	\$ 786,012	\$ -	\$ -	(65,000)	\$ 721,012	\$ 699,519	\$ 21,002	\$ 720,520
800	MISCELLANEOUS	\$ 67,705	\$ 69,956	\$ -	\$ -	(9,000)	\$ 60,956	\$ 60,602	\$ -	\$ 60,602
TOTAL GENERAL FUND BUDGET		\$ 71,332,395	\$ 71,587,946	\$ -	\$ -	\$ -	\$ 71,587,946	\$ 68,019,641	\$ 3,565,772	\$ 71,585,413
900	TRANSFER NON-LAPSING	\$ 12,909							\$	\$ 2,533
GRAND TOTAL		\$ 71,345,304	\$ 71,587,946	\$ -	\$ -	\$ -	\$ 71,587,946	\$ 68,019,641	\$ 3,565,772	\$ 71,587,946

(Audited)

**NEWTOWN BOARD OF EDUCATION
BUDGET SUMMARY REPORT
FOR THE MONTH ENDING - DECEMBER 31, 2016**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2015 - 2016	YTD		CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	TRANSFERS 2016 - 2017							
<u>GENERAL FUND BUDGET</u>											
100	SALARIES	\$ 44,955,721	\$ 46,048,050	\$ (55,000)	\$ -	\$ 45,993,050	\$ 17,370,419	\$ 27,190,986	\$ 1,431,645	\$ 1,282,855	\$ 148,790
200	EMPLOYEE BENEFITS	\$ 10,643,499	\$ 11,516,836	\$ -	\$ -	\$ 11,516,836	\$ 6,040,568	\$ 4,470,010	\$ 1,006,258	\$ 993,876	\$ 12,382
300	PROFESSIONAL SERVICES	\$ 993,988	\$ 861,317	\$ -	\$ -	\$ 861,317	\$ 369,052	\$ 124,725	\$ 367,540	\$ 359,255	\$ 8,285
400	PURCHASED PROPERTY SERV.	\$ 1,866,180	\$ 2,086,253	\$ (21,292)	\$ -	\$ 2,064,961	\$ 1,079,954	\$ 393,224	\$ 591,782	\$ 593,211	\$ (1,429)
500	OTHER PURCHASED SERVICES	\$ 8,556,307	\$ 8,620,624	\$ 111,142	\$ -	\$ 8,731,766	\$ 5,131,306	\$ 3,917,425	\$ (316,965)	\$ (320,489)	\$ 3,524
600	SUPPLIES	\$ 3,788,596	\$ 3,751,068	\$ (34,850)	\$ -	\$ 3,716,218	\$ 1,660,678	\$ 154,602	\$ 1,900,938	\$ 1,900,354	\$ 584
700	PROPERTY	\$ 720,520	\$ 715,626	\$ -	\$ -	\$ 715,626	\$ 467,678	\$ 123,916	\$ 124,032	\$ 116,668	\$ 7,364
800	MISCELLANEOUS	\$ 60,602	\$ 65,291	\$ -	\$ -	\$ 65,291	\$ 55,252	\$ 570	\$ 9,469	\$ 9,469	\$ (0)
TOTAL GENERAL FUND BUDGET		\$ 71,585,413	\$ 73,665,065	\$ -	\$ -	\$ 73,665,065	\$ 32,174,907	\$ 36,375,459	\$ 5,114,699	\$ 4,935,198	\$ 179,501
900	TRANSFER NON-LAFSING	\$ 2,533									
GRAND TOTAL		\$ 71,587,946	\$ 73,665,065	\$ -	\$ -	\$ 73,665,065	\$ 32,174,907	\$ 36,375,459	\$ 5,114,699	\$ 4,935,198	\$ 179,501

(Unaudited)

FUNCTION SUMMARY

The "Function" describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas; Instruction, Support Services, Operation of Non-Instructional Services and Facilities Construction. They can be further classified into sub functions.

<i>Cost Centers</i>	<i>2013 - 14 Expended</i>	<i>2014 - 15 Expended</i>	<i>2015 - 16 Budgeted</i>	<i>2015 - 16 Current*</i>	<i>2016 - 17 Approved</i>	<i>\$ Change</i>	<i>% Change</i>
Elementary Education	10,275,133	10,068,469	10,123,166	10,070,136	9,974,458	(95,678)	-0.95%
Reed Intermediate School Education	4,939,160	4,774,587	4,479,061	4,514,840	4,493,802	(21,038)	-0.47%
Middle School Education	5,556,061	5,187,239	5,202,960	5,208,290	5,055,059	(153,231)	-2.94%
High School Education	11,470,040	11,339,817	11,582,628	11,656,689	11,665,542	8,853	0.08%
Special Education Program	7,987,593	8,699,589	8,849,803	8,840,334	10,050,001	1,209,667	13.68%
Pupil Personnel Services	3,161,519	3,331,959	3,382,383	3,376,317	3,681,827	305,510	9.05%
Curriculum & Technology	1,648,903	1,803,417	2,040,624	2,041,008	1,985,607	(55,401)	-2.71%
General Services	2,484,417	2,536,950	2,579,837	2,498,140	2,768,840	270,700	10.84%
Employee Benefits	10,649,809	11,146,368	10,789,954	10,789,954	11,609,336	819,382	7.59%
Plant Operation & Maintenance	8,466,545	8,073,531	8,155,434	8,211,411	7,838,784	(372,627)	-4.54%
Transportation Services	4,220,368	4,224,937	4,248,344	4,233,344	4,385,845	152,501	3.60%
Continuing Education Program	138,571	145,531	153,752	147,483	155,964	8,481	5.75%
Total Requested Board Budget	70,998,119	71,332,395	71,587,946	71,587,946	73,665,065	2,077,119	2.90%
Transfer to non lapsing account	47,185	12,909					
Total Requested Funds	71,045,304	71,345,304	71,587,946	71,587,946	73,665,065	2,077,119	2.90%

2015 - 16 current budget does not reflect subsequent budget transfers after 12/31/15

FUNCTION SUMMARY

The "Function" describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas; Instruction, Support Services, Operation of Non-Instructional Services and Facilities Construction. They can be further classified into sub functions.

Cost Centers	2014 - 15 Expended	2015 - 16 Expended	2016 - 17 Budgeted	2016 - 17 Current*	2017 - 18 Requested	\$ Change	% Change
Elementary Education	10,068,469	9,986,920	9,974,458	9,962,939	10,155,704	192,765	1.93%
Reed Intermediate School Education	4,774,587	4,478,535	4,493,802	4,511,266	4,536,054	24,788	0.55%
Middle School Education	5,187,239	5,157,795	5,055,059	4,990,085	5,042,795	52,710	1.06%
High School Education	11,339,817	11,454,608	11,665,542	11,586,138	11,949,759	363,621	3.14%
Special Education Program	8,699,589	9,945,821	10,050,001	10,246,992	10,242,544	(4,448)	-0.04%
Pupil Personnel Services	3,331,959	3,380,604	3,681,827	3,622,174	3,838,080	215,906	5.96%
Curriculum	580,059	376,278	548,092	540,486	665,303	124,817	23.09%
Technology	1,223,359	1,392,891	1,437,515	1,440,022	1,501,947	61,925	4.30%
General Services	2,536,950	2,538,499	2,768,840	2,690,685	2,514,148	(176,537)	-6.56%
Employee Benefits	11,146,368	10,735,999	11,609,336	11,601,336	11,890,322	288,986	2.49%
Plant Operation & Maintenance	8,073,531	7,714,098	7,838,784	7,911,728	8,192,118	280,390	3.54%
Transportation Services	4,224,937	4,277,699	4,385,845	4,414,845	4,433,430	18,585	0.42%
Continuing Education Program	145,531	145,666	155,964	146,369	158,401	12,032	8.22%
Total Requested Board Budget	71,332,395	71,585,413	73,665,065	73,665,065	75,120,605	1,455,540	1.98%
Transfer to non lapsing account	12,909	2,533					
Total Requested Funds	71,345,304	71,587,946	73,665,065	73,665,065	75,120,605	1,455,540	1.98%

2016 - 17 current budget does not reflect subsequent budget transfers after 12/31/16