

Board of Finance
Follow up Questions for the Board of Education
2019-2020 Budget Proposal
February 26, 2019

1) Please provide a 5-year historical trend analysis of retirements and turnover savings

	# Retirements	Average Gross Savings / Retiree
2014 - 2015	10	\$33,554
2015 - 2016	10	\$41,149
2016 - 2017	12	\$30,787
2017 - 2018	5	\$28,996
2018 - 2019	6	\$41,875
	8.6	\$35,272

2) Gross and net of related recruiting, staffing and onboarding expenses

Each year, teachers retire from the school district and new teachers are hired in their places. In the recent past, these numbers have fluctuated from a low of five (5) teachers to a high of twelve (12). When the district hires new teachers, oftentimes the new teacher will be at a lower salary than the retiring teacher, and that savings is realized in the salary account of the budget. In reviewing this turnover differential through the years, the district has found that savings average approximately \$35,000 for each retired teacher in the salary account. However, there are some important caveats to this number. First of all, savings are not always available when a teacher retires. Indeed, in several disciplines, teachers are increasingly difficult to recruit and hire, and often the district is hiring experienced teachers away from other districts who are on the same salary level as the retiree. The pool for qualified teachers in World Languages, the Sciences, Speech Language, Mathematics, and Special Education has always been shallow; in the past few years, we have begun experiencing similar shortages of qualified applicants in other areas as well.

A second caveat to this savings is the other related costs incurred outside of the salary account whenever we “onboard” a new employee. Just as private employers have “onboarding” costs associated with training and developing new employees, the New Canaan Public Schools invest in supporting the ongoing training and development of all staff members, and in particular, the newest faculty joining our district. Therefore, while there may be a savings in

the salary account, other costs, such as tuition reimbursement, professional learning, and grid progression, can be substantial. As a result, they serve to diminish the overall savings district-wide. In light of these factors, this budget includes a \$150,000 reduction for turnover savings, which is reduced from the overall budget request.

3) What is a good rule of thumb for the cost differential between retiring and replacement staff?

The complexity of this determination is driven by the variation inherent in the system, since the position retiring identifies the pool of appropriate candidates for consideration. Furthermore, more professionals are certified annually in some areas (elementary education, social studies, etc.) than in others (science, mathematics, world languages, administration, etc.), resulting in applicant pools differing in depth and quality. Therefore, given this complexity, we work to identify retirees early in the process to determine the resulting applicant pool, and in the absence of this information we use approximately \$35,000 when developing our budget estimates.

4) NC had 14 Principals and Vice Principals for 5 schools. How does this compare with our DRGs?

	High School		Middle School(s)		Elementary School(s)		Totals
	Principal	AP	Principal	AP	Principal	AP	
New Canaan	1	3	1	3	3	3	14
Darien	1	3	1	2	5	5	17
Westport	1	4	2	5	5	9	26
Wilton	1	3	1	3	2	4	14

	High School		Middle School(s)		Elementary School(s)		Total	
	# students	Students per Admin	# Students	Students per Admin	# Students	Students per Admin	# students	Students per Admin
New Canaan	1285	321	1334	334	1547	258	4166	298
Darien	1422	356	1101	367	2203	220	4726	278
Westport	1858	372	1316	188	2264	162	5438	209
Wilton	1266	317	1001	250	1580	263	3847	275

5) Can you discuss the disparity in New Canaan FTE/Student ratio vs Darien?

As you can see, the New Canaan Public Schools have the largest proportion of students per building administrator amongst this group of similarly sized districts in our DRG. The disparity is due to continual monitoring of our staffing needs, our larger than average elementary schools, and our expert dedicated staff who work tirelessly on behalf of the children and families in their care.

6) Please provide a detailed breakout of the costs and FTEs for all Administrative and back-office costs, for this budget and a four year look back (excluding custodial and bus drivers)

A summary of the district's staffing is on pages 10-13 of the executive summary. Also included in this section of the budget document is the associated costs for staffing, which is on page 16, and includes historical information for FYs 2016, 2017, and 2018. This information can also be found in previous budget documents commencing with the FY 2017 budget proposal.

7) Have any vacant positions been rolled over from last year's budget?

There are no vacant positions that are "rolled over" from last year's budget in this year's budget. When building the budget, we carefully review all staffing and needs, and where possible and appropriate we adjust staffing accordingly.

8) Could a job freeze be implemented for any open position for the remainder of the year?

Given the roles and responsibilities of BOE staffing is to directly service and meet student needs (bus drivers to drive students, cafeteria workers to make/serve food; teaching assistants to serve special education and supervisory roles; campus monitors to protect schools; custodians to clean up after students; etc.), these positions typically cannot remain unfilled if one becomes available. Furthermore, when we have delayed hiring for various reasons, any potential savings is typically absorbed by additional costs of overtime, substitute coverage, or contracting out for services.

9) How many contracts in the Administration include full paid health benefits for either the employee and/or their family? Please include the five Principal's and Nine Assistant Principal's, if applicable.

Two

10) Please provide current trends (prior 3-4 years) of teacher absences, total number of substitute teacher days,

	Daily Attendance Rate for Teachers
2015 - 2016	91.3%
2016 - 2017	90.5%
2017 - 2018	91.5%
2018 - 2019 (Aug - Feb)	91.8%

11) Comparable data from DRG towns if available

Not Available

12) Results of prior or on-going efforts, if any, to minimize this expense.

These numbers include teachers who are out on long-term leaves for family and medical reasons, and those teachers who are out for extended time on maternity leaves. The daily substitute rate in New Canaan is similar or below our surrounding towns (\$100/day). Additionally, when appropriate, we cover absences with existing staff. The Board does not approve a leave beyond one (1) year. When a staff member goes out under the Family Medical Leave Act (FMLA), their sick-time is used concurrently with their leave. In the past two years, the Board has implemented a district-wide wellness initiative.

13) Please discuss whether scheduled training or conferences occurs during the academic year, or if these are limited to not conflict with instruction.

The scheduling of these activities varies based on several conditions. First off, there are often external professional learning opportunities for our staff (such as the National Council for teachers of math (NCTM), science (NCTS), and English (NCTE); the International Society for Technology in Education (ISTE); etc.), and we do not have purview over the scheduling of these conferences. Secondly, the district-wide professional learning experiences organized by the district are scheduled to occur during the 4 professional learning days that have been negotiated in the contract for teachers, and during the one day that was recently negotiated with the teaching assistants. These days do not require time away from the classroom. In addition, there is a ten (10) hour requirement in the NCEA

contract for teachers to participate in after school professional learning opportunities organized by the district and building administration. Other opportunities that arise during the school year are evaluated on a case-by-case basis, and a value determination is made prior to making a decision. As a district committed to continuous improvement, we believe in authentic, just-in-time professional learning, and wherever possible we use a train-the-trainer model to continuously embed best practices and improve as an organization.

14) Finally, discuss whether athletic obligations by teacher coaches drives the need for substitutes.

In general, teacher coaches do not drive a need for substitute teachers. When a team is extremely successful and qualifies for the state tournament, there could be times when a coach would have to leave his/her school early to ride the bus with the student-athletes and make it to the event on time. However, this is typically limited to the postseason, and we discourage the CIAC from scheduling games so early as to create this conflict for our teacher coaches. On the whole, we fully support our teacher coaches, believe it is the best model for our student-athletes and our programs, and we continually look for ways to recruit our teachers into coaching positions.

15) Please identify all key challenges facing our schools that you sought to address in the most recent 2 or 3 contracts, and proposals you considered to address these issues, and successes, or not, in bringing about suggested changes or amendments.

There are six (6) bargaining units in the NCPS, and we are typically engaged in negotiating one or more contracts each year. Contracts typically have a three (3) year duration, although given the uncertainty of health care and the Affordable Care Act's "Cadillac Tax" several of the contracts were negotiated to be two (2) years in duration to coincide with the anticipated implementation of this tax.

As we go into each negotiation, we work with various stakeholders to develop our priorities and strategy. Additionally, given the ongoing nature of the relationship with each of our bargaining units, detailing strategy or goals in a public document would likely weaken these positions in future negotiations; therefore, we will respond to this question with some more general feedback, and will be glad to discuss negotiations strategy further in executive session if the Board of Finance deems it warranted.

For all bargaining groups, developing a sustainable model of health insurance has been a significant priority. As a result of this issue and a few others, the Board entered into arbitration with the NCEA in 2015. The arbitrators awarded the Board a modification to the health insurance plan that includes co-insurance once the deductible is met up to an out of pocket maximum, which is a significant boost to our efforts to develop a sustainable

model. Since this arbitrated award, all bargaining units have transitioned to this insurance model, saving the district significant dollars while continuing to provide an appropriate health care program.

In negotiations, the Board continually seeks to balance the expectation of high-quality service with the need for fiscal constraint; therefore, in recent negotiations some of the areas we have focused on include staff training, absence reasons, administrative flexibility in hiring, clear language regarding dismissals, and constraining salary increases/step movement. In these and other areas, the Board has had some success, and it is committed to continuing to successfully balance these two drivers in future negotiations sessions.

16) Please describe the reporting relationship within the school system for the Food Service Workers and the Custodians.

As operations within the New Canaan Public Schools, the Food Service Workers report to the Director of Food Services and the Custodians and Mechanics report to the Facilities Manager, both of these positions report directly to the Director of Finance and Operations.

17) How are the bills monitored or approved for services charged to the Booster Club?

The bills that arise from building use are governed by BOE policy 1330 - "Use of School Facilities." This policy includes categories of users and usage charges based on category of user. Additionally, we have implemented new processes and procedures recently, including an electronic time clock, which help us to monitor off-hours building usage.

18) Why has the Custodian budget increased \$101,732 or 4.53 % to almost \$2.247M, including maintenance, \$157,500 to \$2.645.9M or 6.33%.

Contractual Wage Increase	\$57,088
Anticipated full-year return of employee currently on workers' compensation	\$22,008
Savings in FY19 for timing of hires, full salary in FY20	\$77,846
New Longevity Eligibility in FY20	\$550
Total	\$157,492

19) Saxe has 3 Science Teachers for 5th Grade: How many sections does each teach?

The science teachers at Saxe teach the same number of sections as the other academic teachers at Saxe, which is guided by contract. Two teachers teach five (5) sections of classes and one teacher teaches four (4) sections of classes and one (1) workshop class.

20) Can the 5th Grade be kept at 14 Sections for next year to minimize disruption to the teaching teams?

The need to shift two sixth (6th) grade teachers into the fifth (5th) grade next year is driven by enrollment. While we would prefer not to make this transfer because it will disrupt the 6th grade teams, given the difference in enrollment projected in next year's fifth (5th) grade (324) compared to projections for next year's sixth (6th) grade (307), it is appropriate to make this move. We will continue to monitor enrollments throughout the spring, however, and if the gap in the numbers closes we will reassess, as we do each summer.

21) Including the current budget and a four-year look back, please detail the top drivers of cost increases.

Changes	2020	2019	2018	2017
Contractual Wages	1,532,599	1,689,324	1,553,024	1,607,809
Employee Benefits	392,256	698,894	-768,043	1,586,713
Outplaced Tuition	-75,857	124,156	217,883	117,089
Maintenance	-491,616	370,120	112,937	304,352
Transportation	114,356	92,381	103,550	95,411

22) Please provide a 10-year analysis that reflects BOE spending as a percentage of total Town spending.

	Inflation	BOE Budget	Town Budget	BOE % of Total Town Budget
2010 - 11	1.60%	1.96%	5.11%	69%
2011 - 12	3.20%	2.97%	2.01%	69%
2012 - 13	2.10%	1.92%	4.71%	68%
2013 - 14	1.50%	4.58%	7.29%	68%
2014 - 15	1.60%	3.76%	3.45%	68%
2015 - 16	0.10%	2.88%	1.09%	68%
2016 - 17	1.30%	3.65%	-0.34%	69%
2017 - 18	2.10%	1.60%	3.00%	69%
2018 - 19	2.40%	2.45	1.69	69%
Average	1.77%	2.86%	3.11%	69%

Along with inflationary costs, several program needs have increased the BOE budget. These include Mandarin at Saxe (Mandarin replaced German at NCHS and was new at Saxe), Foreign Language in the Elementary Schools (FLES), the expanding needs in our English Language Learners (ELL) program, the district-wide Campus Monitor program, Science, Technology, Engineering, and Mathematics (STEM) leadership and programming, the Music Technology program at NCHS and Saxe, the increasing Special Education staffing needs (SLP, BCBA, nursing, etc), and the Senior Internship Program (SIP) at NCHS. These programmatic changes, coupled with the inflationary costs of salary, benefits, and other cost drivers, have resulted in an average annual increase of 2.86% over the past 10 years. In the past four (4) years, the average has been 2.65%, and this year the Board of Education's budget is requesting 2.03% year over year.

23) Does the BOE have a 3-5 year projected expense budget, and are there any steps that can be taken to create efficiencies that would allow a YOY growth rate of less than 2%?

We are continually looking for ways to reduce the overall costs to run the school district while maintaining the level of service that the New Canaan community has come to expect from our schools. To do this, we focus on budget drivers wherever possible, and look to “bend the curve” on the costs of these items. For example, by negotiating our print contract and in-housing the service, we anticipate a savings of \$150,000/year over the next four years. Given the way we build municipal budgets, however, this savings will only be apparent in the first year of implementation, since afterwards it will not show as a “reduction” to the budget but only as an ongoing savings. In this light, it is not our goal to bring in a budget below a certain percentage year over year because the percentage is derived from the base expenses. Instead, we are looking for long-term opportunities for savings, such as the print services, the alternative program, the in-housing of SPED services and expertise, the in-housing of maintenance expertise, the energy efficiency projects, the changes in our health insurance plan, the integration of solar, and switching to propane busses, although they will only bring down our YOY percentage growth rate in the year they’re implemented. Furthermore, since insurance is a significant percentage of the overall budget, and positive/negative experience months can cause significant changes in the budgeting, we encourage the BOF to look at the BOE’s budget both including and excluding the insurance budget. This year, without the insurance budget, the Board of Education’s budget is requesting 1.9% YOY, below the 2.0% mentioned in the question. Furthermore, we remind the BOF that this budget, in both operating and insurance amounts, is well below the guidance memo issued in October to the BOE and town departments.

24) In 2018 the BOE budgeted \$87,618,405, and actual expenditures were \$87,121,077, an over projection of \$500K. Please discuss why expenses were lower than budget.

The BOE’s budget includes both fixed and variable costs. Given the complexity of the operation and the many moving parts within the school’s budget, forecasting is not an exact science. The administration reforecasts the current year budget in December each year. We modify our original budget allocations to address emerging needs and changes that occur as we move from projections to actuals, such as enrollment and services for students with special needs. As responsible stewards of the Town’s funds, we do not spend money at year-end to avoid the appearance of requesting more than we need to operate the school district. Several changes occurred in FY 2018 that enabled the school district to underspend its budget appropriation by 0.6%, which is atypical.

Salaries - \$377.4k less (Unanticipated LOA's and Vacancies, Fewer Co-Curricular Stipends, Substitute Teachers, Workers Compensation Reimbursements, with the exception of Co-Curricular Stipends, these cost are either variable or savings from unanticipated changes in the workforce).

Employee Benefits - \$83.1k less (Payroll Taxes, Tuition Reimbursement, Retirement Supplement, the later two are variable costs).

Contracted Services - \$243.7k less (Legal Fees, Outsourced Services and OT/PT, Speech and Language for Students with Special Needs, which are all variable cost).

Property Services - \$152.9k additional costs (Unanticipated Maintenance Needs).

Net Changes in all other objects, which includes Purchased Services, Supplies, Equipment and Other Objects - additional cost of \$52.9k.

25) If the 2019 budget includes the same level of over projection, the asked budget growth would be 2.6% rather than the 2.03%. How confident are you that you will hit your actual projections for 2019?

The Board of Education's budget, according to statute, is an "itemized estimate" of the costs to run the school district next year. The budget development process is designed to bring considerable knowledge and experience to bear on this task each year, and we put forward a budget that we believe will successfully meet our responsibilities to sustain excellence while improving results. We are confident that the budget before the Board of Finance is what the district administration and Board of Education believe is necessary to run the school district in 2019-2020. We do not add contingencies, nor do we bring forward a budget that anticipates being reduced. In good faith, the Board of Education puts forward a reasonable and responsible budget each year for review and discussion with the town boards.

26) Please discuss the new alternative high school and whether that has allowed the BOE to address student needs that would otherwise require outplacement, and any cost savings to date – and projected.

The current alternative high school program accommodates 10 students whose needs could not be met at NCHS. There were two students who were proposed for the program whose

parents chose to unilaterally place them in private settings. The existence of the program provided a placement option as opposed to an out of district therapeutic option.

27) Can you project the estimate electricity cost savings with the planned solar installation at South?

Current projected annual savings is approximately \$40,000. This is strictly an estimate as the project needs to be scoped, designed, bid, awarded, installed, and commissioned before any savings can be realized.

28) Please provide current examples where the BOE effected changes during the prior year in operations or administration to the schools to take advantage of actual or possible synergies with similar activities (e.g. purchasing, hiring of consultants, etc.) involved in the operations and administration of Town Departments.

Our ongoing partnerships with town organizations empowers us to effectively partner with the Town's Chief Administrator, the Fire Marshall, Chief of Police, Public Safety Officials, Building Inspector, Town Engineer, Director of Public Works and Parks & Recreation, Director of Human Resources, and other town personnel. In addition to these ongoing partnerships, some recent examples of effective collaboration include:

The significant work on the town's CAFR and audit documentation. In recent years, the Board of Education and the Town have aspired to a "clean" end of year audit, as performed by O'Connor Davies each fall. Additionally, under the leadership of the Audit Committee, the town has committed to developing and providing a Comprehensive Annual Financial Report (CAFR) to further clarify and communicate financial information to stakeholders. In these and related efforts, the BOE and Town have worked to streamline processes, develop protocols, and implement procedures that are efficient and effective.

A second recent example is the mutually agreed upon internal audits performed by Accume and managed by the Audit Committee. These internal audits provide further feedback and guidance related to the processes and procedures for both the Town and the Board of Education. Working with the First Selectman and the Audit Committee, we identify areas for concentration, provide any necessary access, review the draft findings, and implement the recommendations of these external audits.

The BOE and the Town share a wide-area network, technology expertise, and networking equipment. This token-ring network connects town buildings and schools together, enabling

us to capture savings where available by eliminating the need for redundant equipment (routers, gateways, etc.), fees, and expertise. In our current program, town and BOE employees work together to problem solve issues, replace equipment, and ensure that our network is operational 24/7/365. ,

Each month, the Crisis Advisory Board (CAB) meets to discuss, review, and revise safety and security protocols for each school and district wide. Along with district and building administrators, CAB consists of our lead campus monitor, nursing supervisor, network administrator, communications director, transportation coordinator, facilities manager, and school climate coordinator. In addition to district staff, CAB also includes both School Resource Officers, the Fire Marshall, NCPD Captains, the Director of Emergency Management, representation from EMS and Ambulance, and the NCPD Youth Officer. This town-wide collaboration helps ensure our school security protocols are continuously updated to reflect best practices, and is a credit to all of the town organizations involved.

In addition to the many ongoing partnerships with town departments, each year the BOE files the ED001 financial report, detailing expenses for each fiscal year. This ED001 report includes a section for recording expenses related to “in-kind” services between the BOE and the town. The shared services allocated by the town to the Board of Education in FY 2018 include:

Town Department	In-Kind Charge for Shared Services	Amount
Finance Department	15%	\$178,249
Crossing Guards	100%	\$206,661
School Resource Officers	100%	
Public Works	40%	\$1,417,489
Parks and Recreation	40%	
Technology	15%	\$72,769
Town Retirement Plan	100%	\$109,991
Kids in Crisis	100%	\$51,384
Total		\$2,036,539

These in-kind charges for shared services are included in the state's calculation of the Net Current Expenditures Per Pupil (NCEP), commonly referred to as the per-pupil expenditure. One of the ways the NCEP is used is to set the base for the calculations of "high-cost" student relative to the special education excess cost reimbursement grant. When a district spends 4.5X the NCEP on a special education student, the district qualifies for reimbursement on the excess, generally between 70% - 75% of those expenses.

29) The School lunch program will have a \$1.3 million balance by FYE 2019, yet looking to run a surplus in 2020. Can the surplus be drawn down to pay capital items, and why run a surplus in 2020?

The School Lunch Fund is currently holding the \$500K awarded by the insurance company based on the claim filed by the district last year. In conversation with the First Selectman, the Board has determined that these funds should remain in the account until the conclusion of the criminal proceedings. Once the criminal proceedings are concluded, the Board will look to use the funds to invest in the food services operation on behalf of the students. Some possible investments include hooking up natural gas to the kitchens, purchasing new equipment in the kitchens and serveries, new cafeteria tables, and possibly expanding the menu.

It is common practice to run a surplus in the cafeteria, and retain these funds to replace equipment, for essential needs, such as refrigeration and cooking, which are very expensive.

30) The Internal Services fund has been the same for three years running- please explain

The Internal Services Fund reflects estimated costs for employee health, life and long term disability benefits, and the revenue sources that fund these expenditures. Pages 78-80 in the FY 2020 budget document provide comprehensive information about the Internal Services Fund. The balance in the fund is based on the Town's Funding Policy, which is 60% of the risk corridor or the aggregate stop-loss coverage for catastrophic claims. The current risk corridor is 120% of projected claims. Therefore, when claims are projected to be approximately the same amount YOY, the required fund balance is also approximately the same amount.

31) Please provide a 5-year analysis of SPED Utilization and costs:

Four years of available data:

	Operating Budget	IDEA Federal Grant	Total
FY 2015	17,413,556	739,432	18,152,988
FY 2016	17,492,098	807,842	18,299,940
FY 2017	18,335,561	1,081,728	19,417,289
FY 2018	18,359,907	1,158,372	19,518,279

32) Number of students, as a percentage of total students.

	Spec. Ed. Population					Total Population					Prevalence Rate				
	2018	2017	2016	2015	2014	2018	2017	2016	2015	2014	2018	2017	2016	2015	2014
<u>K-4</u>	119	110	95	98	106	1494	1532	1582	1625	1625	8.0%	7.2%	6.0%	6.0%	6.5%
<u>5-8</u>	162	156	155	133	121	1334	1331	1361	1295	1292	12.1%	11.7%	11.4%	10.3%	9.4%
<u>9-12</u>	168	187	163	146	137	1285	1319	1266	1251	1251	13.1%	14.2%	12.9%	11.7%	11.0%
<u>Total K-12</u>	449	453	413	377	364	4113	4182	4209	4168	4168	11.0%	10.8%	9.8%	9.0%	8.7%
<u>Outplaced</u>	11	14	16	19	17	11	14	16	19	17	2.4%	3.1%	3.9%	5.0%	4.0%
<u>Total System</u>	460	467	429	396	381	4124	4196	4226	4187	4185	11.2%	11.1%	10.2%	9.5%	9.1%

33) Average per SPED Student.

FY 2015	45,840
FY 2016	42,657 -6.9%
FY 2017	41,579 -2.5%
FY 2018	42,430 +2.0%

34) Number of student requiring outplacement, and total annual cost of outplacement for these students

	# Students	Total Tuition Amount
2014 - 2015	52	\$3,018,720
2015 - 2016	59	\$3,428,680
2016 - 2017	62	\$3,521,129
2017 - 2018	63	\$3,524,687
2018 - 2019	64	\$3,952,200

35) % of Operating Costs attributable to SPED

Approximately 21%

36) Is a breakdown of SPED cost per student available based on the level of student need?

No - by definition, students in need of special education require individualized, specific programs based on their disabilities and learning needs. It is not possible to “group” students in this way.

37) Do these costs also consider capital expenses, including SPED vehicles, and the resulting required staffing

Yes

38) Is there opportunity to bring in students from other districts to be educated in the alternative high school, and would that provide revenue potential?

We currently have one tuition-based student in our LAUNCH program from a neighboring district.

39) Please detail classroom utilization across the school given current enrollment

Elementary Schools Classroom Utilization 2018-2019			
	South	East	West
Preschool			3
K - 4 homerooms	27	27	23
Special Education	1	2	3
Specials - Art, Music, Science, Instrumental, etc.	5	5	5
Language Arts Intervention	1	1	1
Math Intervention			1
Student enrichment activities, professional learning, meetings, etc. Could be repurposed into classrooms if needed	2	1	0

Total	36	36	36
Others			
Library Media Center	1	1	1
Gym	1	1	1
OTPT (small rooms)	1	1	1
Challenge/ESL (small rooms)	1	1	1
Preschool SLP's, etc			1

Saxe Middle School Classroom Utilization 2018-2019	
Grade-Level classrooms	68
Special Education	11
World Language	12
Specials - Art, Music, Science, STEM, Instrumental, etc..	52
Language Arts Intervention	6
math Intervention	3
Student enrichment activities, professional learning, meetings, etc. Could be repurposed into classrooms if needed	2
Total	159
Other	
Library Media Center	1
Gyms	2
Challenge Rooms	2

New Canaan High School Classroom Utilization 2018-2019	
Total Classrooms Multiple Use	44

Classroom Single Use - Science	15
Multiple Use Classrooms used for Specific Programs	
Total of Specific Use Classrooms	10
Classroom-SPED	12
Total Computer Labs	6
Total Rooms	91

40) Is there excess capacity (classrooms?)

There are two (2) classrooms available at South this year, and one (1) at East and West, should there be an enrollment uptick in the next year. Additionally, two rooms at Saxe are being used for student enrichment activities, especially for technology integration and video studio production, and could be repurposed into classrooms if needed. Please note that these classrooms are not sitting empty, but are being used by students, teachers, and administrators to enhance and extend student learning opportunities. Nonetheless, as full-size rooms, they would be repurposed into classrooms if needed.

41) How would space be utilized if enrollment declines

If enrollment remains steady or somewhat declines, we will use the space as we have been, since they are being used to benefit students, and it is helpful to have some flexible space in the schools. For example, when not being used with children these spaces provide enough room for data team meetings, parent meetings, PPT's, etc. Of course, if there were to be a significant decrease in student enrollment the Board would engage in an enrollment and capacity study, as it has in the past, to help determine the best path forward.

42) Conversely, how would space be utilized with an enrollment uptick – particularly given early K registrations?

As mentioned above, there are a few classrooms available at the elementary level in the event of an unexpected uptick in enrollment. These buildings can “flex” up to 29 sections if necessary (26 + pre-school at West); beyond 29 sections, programs are negatively impacted due to repurposed space. Saxe can adjust as well if necessary, although we hope never to return to the previous situation where classes were being taught in the hallways and in other inappropriate locations due to space limitations. At NCHS, the model of shared classroom spaces provides for flexible scheduling of rooms to accommodate an enrollment increase, although course availability becomes increasingly limited in student schedules when classroom utilization increases.

43) Please discuss class grade projections which estimate increases in enrollment YOY. For instance: East Grade 2 assumes 106, when current enrollment is 100, similar question for West Grade 2.

The enrollment projections are directly from our demographer, the New England School Development Council (NESDEC). We work with NESDEC each year to disaggregate the enrollments according to elementary school, and we use these projections when building our budget. In general, the projections are developed using the cohort survival method, which is based on past trends.

44) East School has enrollment dropping yet adding 1 teacher (perhaps grade 3 has too many kids?). South is dropping fewer students but down one teacher. Please explain.

The total number of students at a school is only one factor in determining staffing needs, and it is the least significant for staffing decisions. More importantly, we look at the number of students at each school by grade, and make staffing decisions based on the Board of Education's Class Size Guidelines. These guidelines are:

K-3	16 - 20 students
4 - 8	20 - 24 students
9 - 12	16 - 24 students depending upon program

Using these guidelines, a school's total population can be going down, but if there is an uptick in any one grade that puts those classrooms over the guidelines then we may be required to add an additional section to that grade level. We work tirelessly throughout the spring and summer to review and consider our staffing needs, and our average class size in grades K-3 this year is 18.6 students.

45) Discuss the ½ FTE additional Science teacher increase at the High School.

Increased enrollment in science offerings has led to an over-enrollment in classes, above the class size guidelines and the safety guidelines due to the laboratory experiences. This 0.5 FTE, combined with another 0.5 FTE from teachers who are currently teaching additional sections, will enable us to hire a full-time science teacher to meet these needs.

46) With new housing coming on line (105 Unit Merritt Park Street Project) please discuss how it would handle the potential need to migrate more students to West over South and East.

When developing enrollment projections, NESDEC does not include consideration of new units coming online at a future date. As a result, if additional units are constructed that bring

families with school-age children into the district we could experience an increase in enrollment. If, after those student enrollments became known, there was a need to redistrict the three elementary schools, the Board would engage in an Enrollment and Capacity study, as it has in the past, in order to identify and develop the best path forward. Redistricting can be a very difficult experience for many families, and it is something that the Board would approach with care, creativity, and an open mind.

47) Where is the \$500K from the lunchroom settlement and how does BOE anticipate using these funds. Could it be applied to the requested 2019-2020 budget?

See above

This cannot be applied to operating budget. It is a special revenue fund, and funds must be expended accordingly.

48) What is the BOE's view regarding the issued identified in the 2/5/19 "First Selectmen's Budget Message," under the "Board of Finance Review of Board of Education Budget Items", specifically

49) \$600 IT Equipment costs.

The district has a master plan to replace and purchase new technology in increments of \$600k per year, which has been in place for three years. This plan has enabled the school district to provide the necessary technology to staff and students, while achieving budget stability YOY. The Town's CFO suggested that the Town change the method in which it pays for this expenditure from a tax-exempt lease to general annual tax levy. The BOE defers to the BOF on how best to pay for this need.

50) Contribution for BOE employees in Town 401a plan.

BOE employees who are not certified are eligible to participate in town retirement plans in Connecticut. In New Canaan, several years ago the town entered into negotiations with eligible Board employee unions to modify the plan from a defined benefit to a defined contribution plan. At these negotiations the 401(a) plan, and matching contributions, were determined. Since this is a town retirement plan, the Board of Education did not participate. Since agency of the plan belongs to the town, we do not feel it is necessary or appropriate for the money to be budgeted by the Board. Furthermore, the BOE includes these costs in the in-kind services charge reported on the ED001 each year (see above), so it is accounted for properly regardless of where the line item sits in a budget.

51) \$74K payable for sewer use fees, previously covered by the Town

To the best of our understanding, these fees were previously covered by community members based on their tax assessment, and neither the schools, the YMCA, nor Waveny Care were not assessed since they are non-profit and do not pay local tax. The decision to

change the funding structure for the sewer use fees occurred after the 2019-2020 Board of Education budget was developed and presented, and it was the Board's belief that this change in structure was a proposal, not a final decision. Regardless, placing the sewer fees into the Board's budget would be questionable in that it is a fixed cost, determined by the town, and doing so would require a process of receiving the funding from the town, immediately returning that funding to the town, and requesting the funding again in the future.

52) Recommendation that \$500K insurance recovery to be applied to kitchen conversions at High School and Saxe to natural gas.

At the conclusion of the trial the Board will be considering how best to invest this recovery into the district's food services program.

53) Does the BOE have any reasonable estimate as to potential additional district costs in the event school start times are adjusted.

Please see the district's website, www.ncps-k12.org, for an ongoing update on this important initiative. Cost estimates thus far have run from zero to \$1.5MM, and we are continuing to develop scenarios for discussion and consideration.

54) The three-year capital plan includes total requests of \$12MM. Please detail needs.

Actual request is approximately \$17MM. Please see pages 87-89 of the budget book for details.

55) For the current budget, can you prioritize the capital requests?

The request was prioritized prior to submission to the Town bodies. The district moved projects to future years where practical.

56) Is it possible to postpone for an additional year any of the current year capital requests?

Although inadvisable, the painting budget at each school could be reduced or pushed out to future years. While the district has been painting spaces within the schools over the past few years with Capital Budget funds, there are many spaces that have not been touched in more than 10 years.

57) Please detail the current estimates for the South School Roof

The cost estimates for this budget came from the Master Building Plan developed by the architectural firm of Silver Petrucelli. They based this estimate on their review of the condition of the roof when they did the review in 2014.

58) How was the \$2,183,500 for replacing this roof derived, and what is the general process for determining cost estimates.

Professional cost estimators. Actual projected project cost based on the lowest qualified bidder is \$2,046,400. Therefore, the requested budget can be decreased by \$137,100.

59) Please discuss why it is necessary to incur engineering and design expenses. Are these costs not typically included in companies' bids?

Certain projects, such as the replacement of a roof, require a professional engineer or architect to carefully assess existing conditions, have the necessary knowledge of the building codes and construction methodologies, and the ability to prepare specifications and drawings for the bidding process. There are also timing constraints that must be considered. In order to secure a qualified contractor for the South School Roof Replacement Project who could complete the project in the summer of 2019, the district had to begin the process in the summer of 2018. This enabled the district to publish and open bids in the December 2018 - January 2019 timeframe. Our design professional has qualified the bids.

60) Is the \$150,000 request for 3 SPED vehicles net of any trade in allowance.

The trade-in range for the SUVs has been \$1,500 - \$4,500.

The district plans to repurpose one of the SUVs to replace a maintenance vehicle that is in extreme disrepair. Furthermore, the town retains the delta between the budget and actual net cost of the vehicles.

61) Review of Town and BOE operations for potential savings by combining forces. Much discussion has been centered around the potential for cost savings with the Town and BOE working together to combine efforts when appropriate. Please consider whether a joint effort by BOE Administration, Town Administration and community members, immediately subsequent to the 2020 budget deliberations, could allow this issue to be investigated for each functional department.

The Board of Education is proud of its positive relationship with the Town, and together we have found ways to cooperate in mutually-beneficial ways. For instance, the town and BOE

share a wide-area network, and the purchasing, setup, and maintenance of back-end network equipment is performed collaboratively between the town and the schools. Additionally, there is shared responsibility for grounds maintenance at the schools, where the school staff cares for the grounds up to the sidewalks and some other areas and the town cares for the fields, parking lots, and additional spaces. The SRO program is another source of great pride, and this program is made possible by the positive partnership between the New Canaan Police Department and the Board of Education. The crossing guards are another example of this partnership. Another example is the recent collaboration between human resources departments, which resulted in the implementation of a common background check system for all new employees, and the Board of Education and the Town work collaboratively in purchasing Workers Compensation and Liability insurance. The BOE and Town also collaboratively bid the Aggregate Stop Loss insurance on the self-insured health funds this past year. Since we had been using Munis for a number of years before the town implemented the system, the Board of Education leveraged its existing Munis license for the town's purchase, which resulted in significant savings. The town and BOE cooperatively bid on fuel oil each year, and when the bus fleet began switching over to propane (1/3 each year) the town and BOE worked together to negotiate and secure that fuel as well. The BOE and Town also share auditing services annually. These are only a few of the examples of positive cooperation between the Board of Education and the Town that exist throughout the system. The Board of Education is always looking for and interested in good ideas for collaboration that do not have a negative impact on the district's operations or diminish quality of our service to children, families, and the community, and we are proud to partner with the Town in these and other meaningful ways.

These collaborative initiatives do not result in "specific savings" that are directly called-out in the budget. More typically, they can help reduce the costs of things the Board is already doing. For instance, by converting to natural gas, the district is saving money in its "heating fuel" line. However, there is still a cost. In a similar way, the energy conservation program will save the district money in its "electricity" line. However, although it is saving money versus what it would have cost without the change, each year may still cost more than the year before. Essentially, these types of collaborations typically reduce future increases instead of resulting in pure savings, and we continually look at all budget drivers as areas for close management to ensure long-term sustainability.

Two collaborations that were considered are the use of the Outback for the alternative program and the town garage. While we believe the use of the Outback would have led to savings, it was not approved by the Town. Repairing our vehicles in the town garage was discontinued because of the demands on the garage and the timeliness required of the Board's needed repairs.

62) Please consider a review of the total BOE Administration area, including peer comparisons, to explore our staffing in this area, after completion of the budget cycle. A better understanding of how this portion of the BOE functions, and its responsibilities, will assist us in understanding the resulting staffing needs and costs.

We are conducting a thorough review of all administrative staffing in comparison with our surrounding towns and will be glad to share that information at a later date.