BOE 2021-22 Budget Review

BOF Q&A #4

3/2/2021

51)   Is it possible to find out over the past 5 years how much the schools have budgeted for contingency and how much was appropriated(used) during the fiscal year (bonus question, what was the money appropriated for?).

We assume this refers to the two lines that the BOF is considering funding with Capital Non-Recurring Funds.

1. The SPED Contingency line has been included in the BOE approved budget for three years and was meant to be used in conjunction with the Education Non-Lapsing Account, not only to reduce risk in an area of the budget with a history of volatility, but also to be part of a long-term plan to ensure savings to manage unexpected costs.

    In 2018-19, $37,000 of the $100,000 contingency was used for unanticipated SPED costs. At the end of the 2018-19 year, the $63,000 balance was transferred to the Education Non-Lapsing Account per BOE policy, and designated for future SPED expenses.

    During 2019-20, an internal transfer of $100,000 was made from the SPED contingency line to "Other Purchased Services" in anticipation of SPED Out-of-District Tuition being over budget (even after taking into account the $100,000 contingency). The transfer was approved right before the pandemic unexpectedly caused schools to be closed in March. The closure led to a surplus in almost all accounts at the end of the year, including Out-of-District Tuition. No money was added to the Education Non-Lapsing Account for SPED at the end of the year.

    The most recent financial report for the 2020-21 year projects a favorable balance in large part due to an unusually high reimbursement from the state's Excess Cost Grant.

2. The "emergency repairs" line in the BOE budget is not considered contingency and is used frequently throughout the year. Emergency repair expenses in the previous years ran:

    2019-20: $292,034
    2018-19: $342,129
    2017-18: $341,110
    2016-17: $307,563
    2015-16: $233,370

    In the current year, 2020-21, just past the mid-year point, 73% of the $215,000 budget had been spent or encumbered.

    Emergency repairs over $5,000 this fiscal year have included:

52. Follow-up to responses to BoF Question 36, from Q&A#3

36. Re Budget Transfers through 11/30/2020

    a.   Pg 18 staffing table. From Approved budget to Current budget there is an increase of 10 FTE. The FTE increase for 2021-22 is shown as 3.16. Budget to Budget the increase is 13.19.

The budget books have traditionally presented "approved budget" to "proposed budget" changes. "Current budget" is included for transparency. The following are the details for the changes between the "approved budget" to the "current budget".

    ·   Tables in the last two BOE budget books show "Change" as "Proposed" less "Current." This response states a different calculation
Please clarify
    ·   Let me restate the question Pg 18 staffing table :
      o "Total…" 2020-21 Budget" = 744.85
      o "Total…" 2020-21 Current" = 754.88
      o Difference in these two number is 10.03

    b.   Pg 23 object summary dollar amount for 2020-21 Budget and Current are the same $78,551,776
    c.   How were new 10 positions created with no increase in expense? Where were they created?
    ·   The response address the second question, but not the first. Pg 23 "Object Summary"
      o "Total…" 2020-21 Budget" = $78,651,776
      o "Total…" 2020-21 Current" = $78,651,776
      o Difference in these two number is $0.00 which is to be expected.

Thank you for the clarification to the question. The question as understood is: how have 10 FTE been added during the course of this year (p. 18, 2021 "Budget" versus "Current") without a concomitant change in the "major object" lines or total budget (p. 23)?

First, to clarify, the answer to part "a" should have read "The budget books have traditionally presented "current budget" to "proposed budget" change.

The answer to your question lies in the footnote on page 23 that indicates "2020-21 *current budget reflects transfers to 11/30/20." Looking to the November financial statement, there had been no transfers between Major Objects. **All of the changes have occurred within the salary accounts; therefore, you will not see change in other accounts such as supplies, purchased services, etc.** Even as of the January 2021 financial report, transfers have only been made within the major object account (Salary - 100) and have not been made between Major Object Codes.

As noted previously, because the 2019-20 budget was formulated before we were aware of a pandemic and its effects on education, an unusual number of changes took place this year to accommodate staffing needs. However, transfers between major objects, if needed, will not occur until later in the year when the forecast is better known.

53. Follow-up to responses to BoF Question 40, from Q&A#3
SPED, IDE etc. definitions. Pg 16. Is there a distinction between mental, physical or both disabilities?

Yes. Disabilities come in many forms. Each Individual Education Plan (IEP) includes the specific interventions and plans to address the special needs of the student. The distinction between mental and physical would only be the types of modifications to programs or the kinds of services that are needed to provide support for the individual student.

54 **Follow-up to responses to BoF Question 42, from Q&A#3**
What are Newtown High School graduation rates. Response pg 17. For the rows: % students starting in the fall graduating at commencement, White and Non-White. Response was number of. What is the percentage?

These are the % of all students by race who completed their senior year at Newtown High School.
Doing the math with the numbers provided by the High School:

Row	Measure		2019-2020	2018-2019	2017-2018		
	High School Graduation Rates						
	% students starting in the fall graduating at commencement						
	White		84.8%	90.5%	92.2%		

	Non-White	15.2%	9.5%	7.8%	
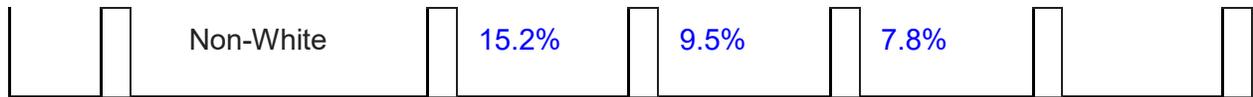
The following table is the % of students within a race who graduate high school in four years. **Four-Year Graduation Rate** is defined as the percentage of students who received a standard diploma within four years, including early and summer graduates from the cohort. (CTSDE dataset).

Four-Year Graduation Rates, Trend				
Newtown School District, Race/Ethnicity				
	Graduates			
	Four-Year Graduation Rate by Year			
Race/Ethnicity	2014-15	2015-16	2016-17	2017-18	2018-19
Asian	*	*	*	*	*
Black	*	*	*	*	*
Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
Hispanic	96	91.7	*	95.2	*
Indian or Alaska Native	*	N/A	N/A	N/A	N/A
Two or More Races	*	*	*	*	*
White	95	95.5	94.9	96.3	96.8

 * The data are suppressed to ensure confidentiality.

 * N/A is displayed when a category is not applicable for a district or school.

50 Special Education. Table showing number of students by grade level. Elementary counts are much higher than high school counts. Should we expect large increases in SPED at the high school in coming years. Or is there a dynamic that reduces SPED as students age?

We should expect large increases coming at the high school level. For example, next year Newtown High School will be up 30 students since the numbers coming from the middle school are larger than those graduating or leaving to attend the Newtown Community Partnership program.