

## Board of Finance Questions Regarding the 2022-2023 BOE Budget Consolidated List

1. If the operating budget has to be limited to a 2 percent increase, how would you accomplish that? Same question for a zero percent increase.
2. In considering a budget increase of 3.71% in the coming year, was there consideration as to how much of an overall increase would be considered appropriate for the Wilton taxpayers?
3. The overall trend for total student population has continued to move downward for some time now, since it peaked at 4344 in 2008 for K through 12. This year's actual population of K through 12 as of October 2021 was 3669, a 15.3% decrease.... Over 1% per year on average, but actually the decrease in recent "normal" years have accelerated. This year's approved total cost per student is \$84,804,215 over 3758 students (total district) or \$22,566 per student. Proposed is \$87,949,864 (+3.71%) over 3726 students or \$23,604 per student (including pre-K) for an increase of 4.6% per student, and that is assuming that student population falls 0.85% or only 32 students from October 2021, which, given recent past annual reductions, appears unlikely, although there is some chance that COVID might shift that.  
This year's spend per student appears to be in the middle of the pack vs. the DRG and appears to be more per student than Ridgefield, Darien and potentially New Canaan.  
That increase per student seems very high, and the expected drop in enrollment seems v low by historical standards.  
An increase of 3.1% per student would appear to be more reasonable as it would include 100% of existing employee raises plus some amounts for next year's inflationary items, primarily commodity related. At that level the overall budget for next year would be \$86,687,424...an increase of \$1.9 mm vs the 3.1 mm proposed.  
The top down approach appears to be more reasonable given the continued decrease in student enrollment, juxtaposed with the continued proposals to increase headcount, particularly, non student facing

headcount. That result would be an overall increase of 2.2%, not 3.7%. Even an increase of 2.5% in total BOE spend would increase next year to \$86,924,320, which would be an increase per student of \$23,329, or a 3.38% increase.

Why is that not a reasonable increase particularly considering that we are spending more per student than some other higher rated school districts? Should taxpayers expect that if we spend more per student than Darien, then our schools will be higher rated? Is there truly any value in spending incrementally more than surrounding towns, or are comparisons of spending to other towns not really indicative of performance potential?

4. The bottoms up approach to compare next year to this year was employed to calculate next year's budget, and explain variances year to year, but that approach has some fundamental flaws in this environment. First is that last year was not a "normal" year, and the approved budget increase of 2.99%, which represented a very significant per pupil increase was intended to cover unusual and likely non-recurring expenses such as significant increases in extraordinary measures and added cost related to covid. Secondly, going into covid, there was a belief that costs per student would rise precipitously temporarily, and that the student to teacher/education employment ratios would drop temporarily until students returned from private schools and other arrangements to make the smaller class sizes a temporary issue. Now that it appears that student population will not return to pre covid levels, there is implicitly a fundamental shift to keep class sizes smaller, thus incurring the added costs... is that intentional? Is there a plan to keep class sizes smaller and possibly continue the trend in future years?
5. Group insurance increases represent a significant year on year increase.  
Could you provide detail as to why there is such a significant increase in group insurance costs, and whether these are already highly probable, or subject to change in estimates?  
I was also under the impression that, similar to the board of selectmen insurance picture, there are significant reserves for insurance which likely will not be needed... which can be used to defray the full impact of

the insurance cost assumptions impact. Can you please elaborate?

6. When looking at last year's budget increase and this year's proposal, as referred to above, there are significant increases in gross percentages and even higher on a per student basis. When looking forward to next year and perhaps the year after, it seems that inflationary pressures will potentially drive higher increases. In future years, arguing for fiscal conservatism this year and not only with no side ration of no new net headcount additions, but headcount reductions, particularly in non student facing roles, so that taxpayers are not overwhelmed with significant cost increases. That might be the "expected" route due to expected continued student population reductions going forward. What are your views on achievability of reducing headcount proactively to manage overall costs, and what actions would you take now if the direction of the town is to curb tax increases over time in light of these significant cost/inflation pressures by sizing overall staffing, particularly non student facing staffing to calibrate to student population declines ?
7. Why is "District" increasing by more than the schools, leading with a 4.62 increase? Shouldn't biggest increases be student facing?
8. Janitorial staff is flat at 40 in presentations, yet when we reviewed the budget in the past, we were told that significant covid cleaning needs required six more janitors. Why aren't those changes reflected in the reports?
9. Isn't there a more cost effective way to manage student busing costs using technology? Why can't we roll out a network response system which captures data each morning as to parents who will not be requiring busing?
10. The increases in overall social worker headcount and costs over the past few years have been a "new normal" in expected staffing. Are these required by any law? Does the town have any potential future legal liability if a social worker starts "treating" a child's psychological issues? Are we insured for that type of possible event?

11. Overall management effectiveness in facilities maintenance costs... has thought been given to increasing the maintenance workload of existing maintenance and janitorial staff with coordinated programs to use internal vs outsourced services? Has there ever been a metrics driven evaluation of utilization of internal resources?
12. Regarding chrome book purchases, there is a comment regarding the significant increase being attributable to the need to buy more chrome books because we no longer lease them. At the time of the shift from lease to purchase, it was described as a significant annual cost savings. What has changed? Do you now believe that we should return to leasing? If in fact the overall cost is less for purchasing vs. leasing, is there savings in the leasing line which is not captured?
13. It was more difficult to review this year's data and presentations due to the split of the overall operating capital items. I don't see the benefit of describing and comparing only part of the budget to full prior year's and to other towns' full expenditures. Some have questioned whether the amount being presented for approval is a total 2.99% increase or a 3.71% increase. Based on the presentation and what's been shown in the local press, it appears to have become very confusing. Even some of the questions by Board of Education members suggest confusion on this new form of comparisons even though nothing has actually changed. Who is responsible for setting and having complete responsibility for the operating capital budget and spend?
14. Revenue
  - a. How much revenue does the school bring in from parking lot, school store, etc?
15. Headcount / Census
  - a. Special ed employee headcount is going from 137 to 143. Can you walk us through the thinking for hiring:
    - i. 1 Paraprofessional (job coach for community steps)
    - ii. 0.8 social workers
    - iii. ~5 paraprofessionals
  - b. What is the rationale for hiring an additional math teacher in Middlebook? Which team is this for?
  - c. What is the rationale for hiring 0.7 business ed teachers in the high school?

- d. What is the rationale for hiring an additional Genesis classroom teacher? What is the student: teacher ratio in Genesis in 2020,2021,2022, and 2023B?
16. Growth Rates
- a. How were the 2023 salaries determined? Are these all driven by union contracts or are there other determinants?
  - b. Total Technology is growing 32%, driven by contract services (\$281k growth), doc digitization (\$75k), and new equipment (\$487k). Can you walk us through these major items?
17. Line items
- a. What is Account 40311 – BOE Stipend and why is it growing 10%?
  - b. Account 41210 – Sewer Usage. Why is this growing by 9%?
  - c. Acct 41220 – electricity. Why is it growing 9%?
  - d. ACCT 41236 Natural gas. Why is it growing 9%?
  - e. AACT 41505 – why is mileage reimbursement growing 99%?
  - f. ACCT 43005 – what office furniture are we adding?
  - g. ACCT 44237 Digital resources – why is this growing 38%? Is there an offset in non-digital resources?
  - h. ACCT 44241 Equipment. What are we investing in for ~\$700k?
  - i. ACCT 47230 Renovation. What are we renovating for \$84k?
  - j. ACCT 48705. Dues & Memberships. Why is this growing 7%?
  - k. ACCT 49630. Why is transportation services growing 46%?
  - l. What contract services are done for Genesis? Why is growing 18.75%?
  - m. Based on the BOE Ops deck
    - i. Employee Benefits are growing at a faster rate (2.7%) vs salaries (2.4%) or headcount (1%). I assume this is based on the 5% medical increase. Is that increase per contracts, our own forecast of medical expenditures, or something else?
    - ii. 5% increase to liability insurance: is this per contracted rate increase, or something else?
    - iii. Supplies are growing 6.4%, despite declining enrollment. Why is that?
    - iv. Equipment is growing 220% vs last year. Can you provide a breakdown for what exactly we're buying for \$532k?
    - v. Why are property services growing 5.7%?
18. Miscellaneous

- a. Based on conversations in BOE Ops and BOE board meetings, resources are being applied to mental health. Quantitatively, how many students required mental health support in 2019, 2020, 2021, 2022 YTD and expected, and 2023B?
  - b. As noted in the BOE Ops presentation, the 3.71% growth in budget is more than the last 5 years combined. Why does this year require such significant growth, despite continuing enrolment decreases?
  - c. Capital Expenditure Budget: what is the rationale for these expenditures?
19. Follow up questions from BoE Q list
- a. #11: how many more students are expected to go into Genesis and Community Steps? How is this determined? What is the cost and enrollment of Genesis and Community Steps for the last 3Y?
    - i. Based on the BOE ops presentation, community steps looks like it's expected to hold flat at 12
  - b. #25: given that census is down, I'm curious what assumptions go into the analysis that forecast high single digits growth. Has pricing gone up? What are the other drivers?
  - c. #30: how old is the outdated furniture that needs to be replaced?
  - d. #32: Going forward, once the money from the covid grants dries up, will the town need to cover these costs from our budget?
  - e. #32: what are the stipends used for?
  - f. #58: are these costs bonded?
20. The budget documents provided are "Budget Summaries". Where can the detailed budgets be found?
21. Please provide a detailed schedule comparing the three years prior approved budgets and corresponding actual expenditures.
22. MD, CM & MB: Computers: What is the cost, per school, of providing students with computers?
23. a. Phones: Costs
- i. Miller Driscoll-\$22,589 or \$27/Student
  - ii. Cider Mill - \$ 13,634 or \$17.8/Student
  - iii. Middlebrook - \$15,634 or \$17/Student
  - iv. WHS - \$48,268 or \$40/Student
  - v. Subtotal - \$100,125 or \$27/Student
  - vi. District - \$70,201

- vii. Total Phone Cost - \$170,326 or \$46.6/Student
  - viii. Why are the High School costs significantly higher?
  - ix. Other than the main offices of each building, where are phones deployed?
  - x. Has the district looked at alternate phone systems to Frontier such as VOIP providers?
- b. Gas: There is a large variation between prior actuals and the current proposed. The current year proposed cost is approximately \$20,000 less than the prior year (during COVID) while costs continue to escalate.
- i. Miller Driscoll:
    - 1. 2019 – 2020 Actual = \$37,458
    - 2. 2020 – 2021 Actual = \$61,896
    - 3. 2021-2022 Proposed = \$116,630, \$54,734 higher than prior actual.
  - ii. Cider Mill:
    - 1. 2019 – 2020 Actual = \$69,898
    - 2. 2020 – 2021 Actual = \$106,993
    - 3. 2021-2022 Proposed = \$83,058, \$23,935 higher than prior actual.
  - iii. Middlebrook:
    - 1. 2019 – 2020 Actual = \$63,905
    - 2. 2020 – 2021 Actual = \$85,499
    - 3. 2021-2022 Proposed = \$76,191, \$9,308 lower than prior actual
  - iv. High School:
    - 1. 2019 – 2020 Actual = \$143,015
    - 2. 2020 – 2021 Actual = \$204,368
    - 3. 2021-2022 Proposed = \$163,500, \$40,868 lower than prior actual
  - v. How were these costs determined?
  - vi. What accounts for variation in each school projection verse the prior actual?
  - vii. With a 2020-2021 actual of cost of \$458,756 and a 2022-2023 proposed budget of \$439,379:
    - 1. How was an overall reduction achieved during this inflationary period?

2. What steps are being taken to reduce these expenditures?
  - viii. When is the last time the efficiency of each building has been evaluated?
24. Electric: Like Gas, the projections vary greatly.
- i. Miller Driscoll
    1. 2020-2021 - \$124,752
    2. Proposed - \$161,353, Increase of 29%
  - ii. Cider Mill
    1. 2020-2021 - \$187,174
    2. Proposed - \$206,812, Increase 10%
  - iii. Middlebrook:
    1. 2020-2021 - \$87,368
    2. Proposed - \$124,241, Increase of 42%
  - iv. High School
    1. 2020-2021 - \$400,740
    2. Proposed - \$405,223, Increase of 1%
  - v. How were these costs determined?
  - vi. What accounts for variation in each school projection verse the prior actual?
  - vii. With a 2020-2021 actual of cost of \$800,000 and a 2022-2023 proposed budget of \$897,629 (12% increase) what steps are being taken to reduce these expenditures?
25. Custodial Staff: There are 40 Custodians serving the district.
- i. Miller Driscoll - 7 Custodians
    1. Salary - \$427,340 (\$61,050/Custodian)
    2. OT - \$38,262 (.63 FTE)
    3. Benefits - \$205,241
    4. Total Custodial Cost (MD) - \$670,843 or \$95,800/Custodian
  - ii. Cider Mill - 7 Custodians
    1. Salary - \$427,340 (\$61,050/Custodian)
    2. OT - \$38,000 (.62 FTE)
    3. Benefits - \$205,241



4. Total Custodial Cost (CM) - \$670,000 or \$95,800/Custodian
- iii. Middlebrook - 7 Custodians
  1. Salary - \$422,268 (\$60,324/Custodian)
  2. OT - \$42,657 (.7 FTE)
  3. Benefits - \$168,488
  4. Total Custodial Cost (MB) - \$633,413 or \$95,4900/Custodian
- iv. High School - 14 Custodians
  1. Salary - \$850,073 (\$60,700/Custodian)
  2. OT - \$60,846 (1 FTE)
  3. Benefits\* - \$3
  4. Total Custodial Cost (HS) - \$633,413 or \$95,49000/Custodian

\*Benefits Line: 85 Wilton High School, 8622 Cleaning, 1212 Custodians, 40615 Group Insurances @ \$3 is likely an error. Please confirm that actual number.
- v. District - 5 Custodians
  1. Salary - \$489,240 (\$97,848/Custodian)
  2. OT - \$32,663 (.33 FTE)
  3. Benefits - \$144,879
  4. Total Custodial Cost (District) = \$691,782 (\$138,356/Custodian)
- vi. Confirm the actual number for benefits line for HS Custodians.
- vii. What is in the scope of service provided by the custodians?
  1. Cleaning only?
  2. Light Maintenance?
- viii. What is the Temp Custodian? \$15,000?
- ix. What is the Substitute Custodian? \$10,000?
- x. Custodial Lunch/Attire - \$10,000. Is this budget line for Lunch or Attire or both?
- xi. Custodial OT costs equate to approximately 3.28 FTE's. What is this OT for?
- xii. Why are the district custodians more expensive than the school custodians?

- xiii. Has an analysis of competitively bidding/contracting this work ever been done? If so, what were the findings?
- xiv. Considering the consistency with which the schools are staffed by custodians, please explain the inconsistency in the upkeep of the schools?

26. Carting

- i. Miller Driscoll - \$24,223 (\$29/Student)
- ii. Cider Mill – \$23,572 (\$31/Student)
- iii. Middlebrook - \$28,052 (\$32/Student)
- iv. High School - \$23,021(\$19/Student) **Outlier**
  - 1. With almost 400 more students than the other schools, is it correct that the High School carting costs are the least expensive?
  - 2. Are there different containers at each location to pre-sort waste?
  - 3. What is the cost of each type of container and what is the container (changed out) count per school?

27. Non-Teacher Staff:

- i. Please define the role and responsibilities of each; Coach, Interventionist and Paraprofessional.
- ii. Are all the above classified under the WEA with pension?
- iii. Please provide an organization chart for each school and the district
- iv. Miller Driscoll –
  - 1. Coaches- \$448,660
  - 2. Interventionists-\$463,699
  - 3. Para's-\$546,759
  - 4. Subtotal - \$1,495,118 or \$1,755/student
  - 5. Note: All classroom teachers = \$3,288,433 so these services are 45% of the classroom teacher budget.
- v. Cider Mill
  - 1. Coaches - \$329,741
  - 2. Interventionists - \$507,023
  - 3. Para's - \$194,317
  - 4. Subtotal - \$1,031,081 or \$1,344/student

- vi. Middlebrook
  - 1. Coaches - \$224,329
  - 2. Interventionists - \$447,812
  - 3. Para's - \$156,705
  - 4. Subtotal -\$828,846 or \$937,608
- vii. High School
  - 1. Coaches - \$136,899
  - 2. Interventionists - \$324,634
  - 3. Para's – \$323,682
  - 4. Subtotal – \$785,215 or \$650/student
- viii. Coaches, Interventionist and Para total: \$4,140,260
- ix. This is greater than the total cost of the classroom teachers in both Miller Driscoll or Cider Mill. Has an evaluation of the cost of these additional resources' vs smaller classes and more teachers been done?

28. Transportation:

- a. What staff are owed Attire?
- b. Costs:
  - i. Special Education Transportation:
    - 1. Special Education 8910, 49630 - SPED in District - \$794,416
    - 2. Special Education 8902, 49631 - SPED out of District - \$535,703
    - 3. SPED Cost \$1,330,000
- c. The above Special Education Transportation costs are carried in the Summary under both SPED, pg 14 and Transportation, pg 22. Confirm that these costs aren't be carried in the budget twice.
  - i. Magnet School - \$19,000
  - ii. Private School -\$20,241
  - iii. Overall District Transportation - \$4,621,647
  - iv. Cost Minus SPED - \$3,291,528
  - v. Cost Minus SPED, Magnet & Private - \$3,252,287
  - vi. Cost Per Student -  $\$3,252,287/3,656 = \$890/\text{Student}$

- vii. The drop-off and pick up lines at each of the schools are large. At What capacity do the buses operate broken down by school?
  - viii. How often are the bids for these services open to competitors?
29. High School –
- a. WHS: What is the Cost of the WHS Athletics programs, broken down by sport?
  - b. Athletic Trainers: What are the qualifications of our trainers and where are they budgeted?
  - c. There are \$190,000 in Stipends budgeted. What costs do this cover?
  - d. What stipends including dollar value are not mandated by the WEA and which are provided by discretion?
  - e. Co-Curriculars: Faculty advisors: Are these positions required to be paid according to the WEA or is funding at the BOE discretion?
  - f. With 77 clubs offered, what is the participation level required to maintain a club?
  - g. WHS: Why are there STEM Coaches with Humanities backgrounds rather than Science, Technology, Engineering or Math?
30. Special Education – Are the 575 Special Education students identified exclusively participating in Special Education classrooms or are they included in regular classroom activity and provided partial additional resources?

2023 BOE Preliminary Budget

Questions (2023 excludes operating capital increases)

(per site summaries)

## Summary

Fiscal year ending June 30	2019	2022	2023
Enrollment	3,974	3,768	3,726
FTE	569	570	576
Total spend	\$83,522,860	\$84,804,215	\$87,339,862
Per pupil spend	\$21,017	\$22,506	\$23,441
Aggregate per pupil spend increase		7.1%	4.2%
Aggregate per pupil spend increase (per anum)		2.4%	4.2%
Aggregate spend increase		1.5%	3.0%
Aggregate spend increase (per anum)		0.5%	1.0%
Enrollment per FTE	7.0	6.6	6.5

31. What would be the impact on services if FTE decreased to 532 (enrollment per FTE increased to 7)? The estimate of change in budget dollars?
32. How would the BOE allocate a \$1 million reduction in spending? What would be impact on student outcomes?
33. What is rough split between fixed and variable costs?
34. Please see attached template (which has been shared with BOE)—any progress?
35. ESSRA funding? How much? And how reflected in current budget numbers? I see application to FTE in slide 6 but it was unclear what the total \$funding is and how applied? Is there also a portion being applied to supplies, technology, special education, etc. It might be a good idea to show the total \$ ESSRA funding and how it offset increases across a number of line items (e.g., what portion of incremental FTE on slide 7 is ESSRA funded vs. truly incremental)?
36. How does slide 6 reconcile to slide 9 for FTE? Slide 6 would seem to indicate that only the FTE in the right column should be incremental to budget; however, slide 9 shows incremental FTE of 5.45 and I would assume the \$87M is including the portion of cost that should be offset by ESSRA grant?

37. . Please explain staffing rationale when considering the information in slide 10 compared to slide 9:
38. Based on declining enrollment in HS, it seems that the decline from 1307 to 1217 indicates approximately a decrease in 3.25 classrooms (assuming avg. class size of 28) yet certified teaching staff only declined by 1.5. The projected trend to 2024 indicates HS enrollment could drop by an additional 85 students, or approximately 3 more classrooms. Is our shift of resources appropriate?
39. Same analysis as you evaluate the other schools. Appears the only increasing trend is in Cider Mill the increasing trend of which appears could potentially be offset by shifting of resources for the declining trend in Miller Driscoll and Middlebrook
40. Enrollment projection slide 10 does not appear to directly reconcile back to slide 8, perhaps different basis of timing??
41. Similarly slides 12, 13 and 14 do not reconcile back to earlier projections
42. . Special Services/Genesis:  
Slide 15 indicates higher rates of enrollment in Genesis and Community Steps; slide 9 indicating only +1 FTE in Genesis on anticipated increase of 7 students. Is there a cost savings offset for no longer paying for outplacement tuition and transportation?
43. Conversely, with special education outplacements up, it would appear there is a potential decrease in need of special education teachers, yet +3 FTE in proposal? I would expect a decrease of staffing here; however, likely an increase in costs for outplacements and transportation, and appears total special education enrollment is up nearly 6% since 2019/2020 (542 to 575.....IEP programs?)