

## East Windsor Board of Education FY 22 Budget Message

### Fiscal Policy of the Board of Education

The East Windsor Board of Education FY22 budget request was created to support the priorities identified in both the five-year Strategic Plan and the newly adopted Portrait of the Graduate. The Strategic Plan prioritizes work related to curriculum, instruction and assessment, professional learning, family and community engagement, and physical plant and operations. The Portrait of the Graduate emphasizes the goal of helping students become informed life-long learners, self-aware individuals, and responsible citizens. Along with the District's guiding documents, the Connecticut State Department of Education identified areas of focus for the 2019-2020 and 2020-2021 academic years in the context of responding to COVID-19. These include school safety, social-emotional well-being of the whole student, remote learning, staff development and the digital divide, addressing learning loss, and school facility repairs and improvements to reduce risk of the virus. The FY22 BOE budget request was created to align with all of these priority areas, along with continuing to provide the opportunities currently in place for our students.

### Important Features of the Budget Plan and Comparison of Expenditures

The Board of Education is required to provide an adequate learning environment for all students including:

- Adequate instructional materials, staffing, facilities, and technology
- Proper maintenance of facilities
- A safe school setting

The proposed local budget request of \$25,417,365 reflects an increase of \$717,365, or 2.9% increase.

The major increases or decreases in expenditure are included below, also reflecting the percentage of change from FY21 actual to the proposed FY22 local budget request. This table only compares major changes and does not reflect the total local budget request for FY20 or FY21.

#### *Comparison Major Increases or Decreases of Expenditure*

	FY21	FY22	Percentage Change
Salaries	\$14,980,823	\$16,077,082	7%
Benefits/Insurance/Pension	\$3,444,362	\$3,592,150	4%
Contracted Services	\$1,220,926	\$1,335,105	9%
Transportation	\$1,770,348	\$1,573,925	(11%)
Tuition	\$2,248,527	\$1,752,035	(22%)
Supplies	\$512,656	\$570,739	11%
Other*	\$119,722	\$107,693	(10%)

\*Other includes professional development, travel, dues and fees, and other expenditures

### **Salaries**

The salary expenditure proposal includes an increase in the local appropriation of 7% or \$1,096,259. This reflects the salaries for 260 staff employed by the Board of Education as of March 19, 2021. The BOE salary expenditures reflect increases negotiated in collective bargaining agreements for four bargaining units: administrators, certified staff, paraprofessionals and secretaries, and custodians. Collective bargaining with the cafeteria workers bargaining unit is in process but not yet completed.

The BOE has included three notable changes that impact the salary line. A math tutor position will be eliminated and replaced with a certified math teacher to provide intervention services at East Windsor Middle School. The Family and Consumer Science Teacher at East Windsor High School will be restored to full time hours to accommodate more student course requests which provide credits required for graduation. The Special Education Department needs a new position of Planning and Placement Team (PPT) Facilitator. This staff member would run meetings required by state and federal law for over 200 students currently receiving special education services, and also ensure compliance with timelines and other mandated elements of Individualized Educational Programs (IEPs).

### **Insurance, Benefits and Pension**

The medical/dental/vision insurance is currently budgeted at a 5% increase of \$147,788. This is a substantial reduction from previous years' insurance increases prior to moving to the Connecticut State Partnership Plan 2.0 in July 2020. At this time, the estimate is 5% due to the mandate for Boards of Education to offer medical insurance to retired teachers. Retired teachers may have a higher renewal rate than active teachers and the two rates are blended for a final renewal rate. The Board of Education is pending final renewal numbers at this time. Also included are Other Post Employment Benefits (OPEB) which are retired teacher benefits. Both pension increases and OPEB costs are determined by actuaries and provided to the Board of Education for inclusion in the budget.

### **Contracted Services**

The increase in the expenditure category reflects a 9% increase or \$114,179. Contracted services include items such as the license for MUNIS (our financial software), specialized services provided by companies for students receiving special education or Section 504 services, contracts for technology services including email and antivirus software, business services, and the lease for all district copiers. The increase is primarily driven by the addition of the MUNIS software; contracts for infrastructure and cybersecurity in the technology department; online learning resources for students with English language learning needs, our new math curriculum and additional online courses at the secondary level; and services within the special education department.

### **Transportation**

The transportation costs for FY22 are currently reflecting a budgeted reduction of \$196,423 for a decrease of 11%. The BOE transportation budget includes busing for our regular in-town bus runs, special education transportation for students attending out-of-district programs or who require specialized transportation services, transportation to out of town vocational and agricultural programs, the late bus, and athletics. The primary factor in the reduced budget is a change in needed special education transportation.

### **Tuition**

The tuition line includes costs for students attending agricultural and vocational programs, students attending magnet schools, and students with special needs who attend specialized programs outside of East Windsor. The tuition line decreased 22%, or \$496,492. This decrease is due to a decrease in special education tuitions.

### **Supplies**

Included in “supplies” are both academic and non-academic materials needed for operations. This includes such academic supplies as: paper, paint, notebooks, textbooks, online licenses for academic programs, lab materials for science instruction, and food for our culinary courses. Also included are materials for the maintenance of our facilities including but not limited to: hand soap, disinfectant and other cleaners, bathroom tissue, mop heads, and various hardware supplies. Technology supplies may include bulbs for Smart Boards, switches, and replacement parts for classroom computers such as speakers and microphones. This list is not exhaustive but meant to provide examples of items included under “Supplies”. This expense category increased by 11% or \$58,083. Broad Brook Elementary School, East Windsor Middle School, and East Windsor High School all included funds for replacement of aging and poorly functioning Smart Boards. This technology is an important resource for classroom instruction. In addition, new math textbooks were included in the budget as part of the district’s curriculum revision process.

### **Other**

The category of “other” includes a variety of budget lines including but not exclusive to travel, professional development, dues, and student assemblies. This expenditure category decreased by 10% or \$12, 029. This reduction is primarily driven by removing costs associated with the reaccreditation visit by the New England Association of Schools and Colleges (NEASC). The NEASC visit is occurring March 21-23, 2021.

### **Impact of Special Education on the Board of Education Budget**

The Individuals with Disabilities Education Improvement Act (IDEIA) is the federal law in place to ensure children with disabilities are provided the services and instruction they need to receive a free and appropriate public education. Under this law, there are many requirements with which local public-school districts must comply. The cost for services, staffing, equipment, and at times, specialized schools, are all potential expenses reflected in several of the expenditure categories within the public schools’ budget. Special education staffing and resources represent 25% of the local appropriation. The need to provide special education services can change daily and may have an impact on the Board of Education budget. This can include changes in staffing,

transportation, specialized equipment, and tuition for specialized schools. These changes are unpredictable but mandated under IDEIA.

## Comparison of Revenue

### Grants

The Board of Education receives revenue from both state and federal grants. Grants are provided to districts with parameters for use and districts submit grant application for approval prior to expenditure. The East Windsor Public Schools utilizes grants in accordance with guidelines from state and federal funding authorities.

Below is a comparison of actual grant awards for fiscal year 2021 and the anticipated grant awards for fiscal year 2022.

	FY21 Allocation - Actual	FY22 Allocation - Budgeted	Percentage Change
Title I	\$188656	\$194059	2.86%
Title IIA	\$37500	\$37500	0%
Title III	\$4483	\$8462	88.76%
Title IV	\$10701	\$10701	0%
IDEA - 611	\$237000	\$237877	.37%
IDEA - 619	\$10037	\$10204	1.66%
Sheff	\$97250	\$97250	0%
Alliance	\$186987	\$186987	0%

Not included in the proposed FY22 Budget are grants expressly for the purposes of response and recovery from COVID-19. These funds are provided specifically for local educational agencies to use for expenses related to reopening schools and providing educational services during the FY21 and FY22 years. They are not to supplant, or take the place of, local funding for education.

The East Windsor Public Schools received the following for COVID 19 relief and recovery:

FY 20 Coronavirus Relief Funds - \$315,742 (for expenses encumbered by Dec 30, 2020)

FY 20 ESSER Funds - \$160,783

FY21 ESSER 2 Funds – pending corrected award

American Rescue Plan Funds – pending award

Again, these awards are provided with specific approved expenditures and must have an approved application prior to use.

**Other Revenue**

The East Windsor Public Schools participates in the Hartford Open Choice program. Revenue is received based on the number of available seats declared by the Superintendent and ultimately filled by students participating in the Choice program.

The Excess Cost Grant is a funding source that provides districts with reimbursement for high-cost special education services.

The East Windsor Public Schools receives reimbursement for special education services provided to students attending through the Choice program. At times, students from other districts attend East Windsor Public Schools special education programs for which tuition is received.

E-Rate and Medicaid are reimbursement revenue for specific technology services and special education services respectively.

Below is a comparison of non-grant revenue sources for the district.

	FY 21 Actual	FY22 Budgeted	Percent Change
Excess Cost	\$178,500	\$178,500	0%
E-Rate & Medicaid	\$75,000	\$75,000	0%
Sped Tuition	\$701,000	\$930,000	33%
Choice Funds	\$544,000	\$544,000	0%

This budget request will allow the East Windsor schools to retain the instructional resources and other services in place now to support our students’ academic, social/emotional and other needs for the coming school year. The East Windsor Public Schools is continually striving to increase academic achievement and opportunities for student success.



