

Darien Board of Education Fiscal Year 2017-18 BUDGET

Budget Structure and Format

January 5, 2017



2017-18 BUDGET STRUCTURE/FORMAT - BUDGET

○ Modified Zero Based Budget

- This is a method of budgeting in which all expenditures have a base of zero (\$0) dollars.
- Any increase must be justified beyond what was actually expended in the previous fiscal year.
- Each dollar spent is then justified with a detailed explanation of what is needed with rationale.

2017-18 BUDGET STRUCTURE/FORMAT - ACRONYMS

○ Acronyms

BOE = Board of Education

RTM = Representative Town Meeting

F & B = Finance and Budget

BOF = Board of Finance

RC = Responsibility Center

ECS= Educational Cost Sharing

EC = Excess Costs

ELP= Early Learning Program

2017-18 BUDGET STRUCTURE /FORMAT- PHASES

The Proposed Budget

Presented by the Superintendent– Early
January

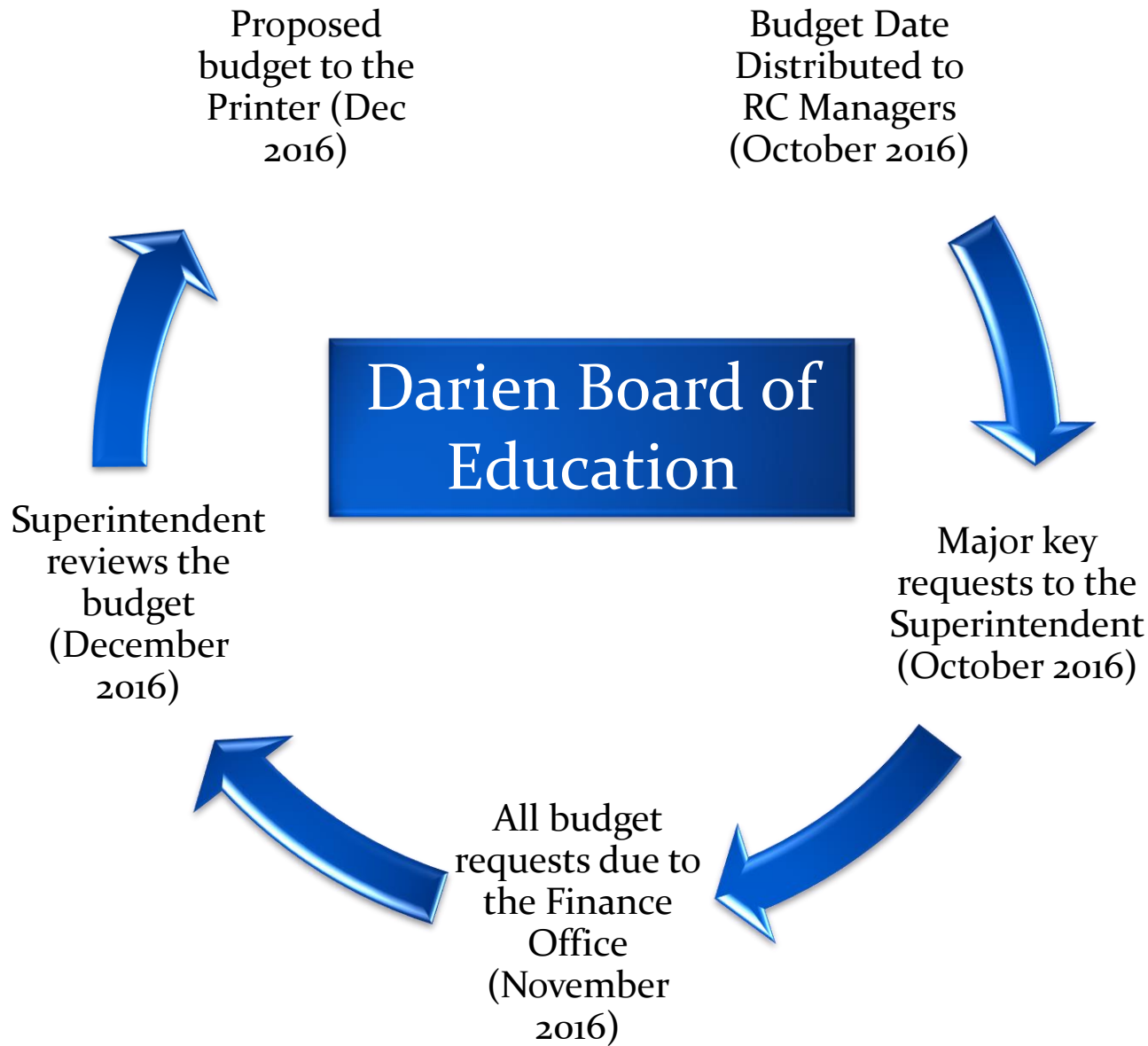
The Recommended Budget

Approved by the Board of Education – Early
February

The Adopted Budget

Approved by the RTM in May

2017-18 BUDGET STRUCTURE /FORMAT- THE PROCESS



2017-18 BUDGET STRUCTURE /FORMAT- THE SCHEDULE

- BOE, RTM and Public Review January 5
- BOE & Administrative Review January 7
- BOE & Board of Finance Meet January 10
- BOE, RTM's ED, & F&B Meet January 24
- Public Hearing on BOE Budget January 31
- BOE Approval of **Recommended** Budget February 14

2017-18 BUDGET STRUCTURE /FORMAT- THE SCHEDULE

- Board of Finance Review March/April
 - BOF Work Session with BOE March/April (TBD)
 - Tour of Schools March 18
 - BOF Votes on Budget April 13
 - RTM Votes on Budget May 8
-
- Board of Education Makes Final Changes to Adopted Budget – June, 2017

2017-18 BUDGET STRUCTURE /FORMAT- THE DOCUMENT

- The Board of Education's Budget is a PLAN of expenditures for meeting its Goals and Objectives.
- The preparation of this budget is the plan of expenditures between July 1, 2017 and June 30, 2018.
- Given the above, it should be kept in mind that portions of the budget may change with changing staff and needs.

2017-18 BUDGET STRUCTURE /FORMAT -THE BOOK

The Budget Book Has Five Major Parts

Executive
Summary

1. Executive Summary - White Tabs

Responsibility
Center

2. Detail by Responsibility Center - Yellow Tabs

Detail by
Object

3. Detail by Object - 2nd set of White tabs

Detail of
Grants

4. Detail of Grants – State & Federal

Detail of Café
and Capital

5. Detail of Cafeteria & Capital Budgets

There is a table of contents behind the title page in the front of the Budget Book that can help you locate specific items.

2017-18 BUDGET STRUCTURE /FORMAT-THE EXECUTIVE SUMMARY

The white tabs in the budget book give an executive summary to the following:

Superintendent's
Message

Superintendent's Message

Goals and Objectives

Goals and Objectives

Budget Overview

Budget Overview

Enrollment
Projections

Enrollment Projections

Personnel

Personnel

2017-18 BUDGET STRUCTURE /FORMAT- ENROLLMENT PROJECTIONS

2017-18 2

**Darien Public Schools
2017-18 Enrollment and Sections
Projected for October 1, 2017**

Enrollment								
School	ELP	K	1	2	3	4	5	Total
Hindley		82	82	65	89	81	86	485
Holmes		71	88	67	93	81	77	477
Ox Ridge	21	64	71	73	50	90	77	446
Royle	32	64	65	77	61	63	59	421
Tokeneke	37	66	62	71	81	83	78	478
	90	347	368	353	374	398	377	2,307
Using 3 Year Persistence	90	347	366	351	375	391	362	2,282
	90	347	352	358	376	398	364	2,285

Classroom Sections								
School	ELP	K	1	2	3	4	5	Total
Hindley		4	4	3	4	4	4	23
Holmes		4	4	3	5	4	4	24
Ox Ridge	2	3	4	4	3	4	4	24
Royle	3	3	3	4	3	3	3	22
Tokeneke	3	3	3	4	4	4	4	25
	8	17	18	18	19	19	19	118

Average Class Size**								
School	ELP	K	1	2	3	4	5	Average
Hindley		20.5	20.5	21.7	22.3	20.3	21.5	21
Holmes		17.8	22.0	22.3	18.6	20.3	19.3	20
Ox Ridge*	10.5	21.3	17.8	18.3	16.7	22.5	19.3	19
Royle	10.7	21.3	21.7	19.3	20.3	21.0	19.7	21
Tokeneke	12.3	22.0	20.7	17.8	20.3	20.8	19.5	20

Section Changes from Previous Year								
School	ELP	K	1	2	3	4	5	Total
Hindley	0	0	1	(1)	0	0	0	0
Holmes	0	0	0	(1)	1	0	1	1
Ox Ridge*	0	(1)	0	1	(1)	0	0	(1)
Royle	0	0	(1)	1	0	0	0	0
Tokeneke	0	0	(1)	0	0	0	1	0
	0	(1)	(1)	0	0	0	2	0

** ELP not included in class size average

Elementary Class Size Standard						
Grade	K	1	2	3	4	5
Low End	18	18	19	19	20	20
Optimal	19-21	19-20	20-22	20-22	21-23	21-23
High End	22	22	23	23	24	24

Enrollment Projection					
School	6	7	8	Total	
Middlesex	363	356	405	1,124	
	369	353	401	1,123	
	382	367	413	1,162	
	9	10	11	12	Total
DHS	351	351	329	344	1,375
	351	337	321	346	1,355
	363	341	337	354	1,395

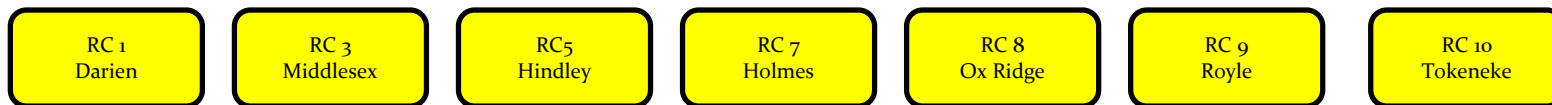
Enrollment K-12		ACT	EST.	Chg
Excluding ELP		10/1/16	10/1/2017	2015-2016
Elementary Schools K-5		2,233	2,217	(16)
Middle School 6-8		1,133	1,124	(9)
High School 9-12		1,356	1,375	19
	Total	4,722	4,716	(6)

Absorption Rate						
School	K	1	2	3	4	5
Hindley	7.0	7.0	5.0	4.0	16.0	11.0
Holmes	18.0	1.0	3.0	23.0	16.0	20.0
Ox Ridge	3.0	18.0	20.0	20.0	7.0	20.0
Royle	3.0	2.0	16.0	9.0	10.0	14.0
Tokeneke	1.0	5.0	22.0	12.0	14.0	19.0

2017-18 BUDGET STRUCTURE /FORMAT– DETAIL BY RC

The Yellow Tabs of the Budget book highlight the following areas:

- Building based budgets: DHS, MMS, Hindley, Holmes, Ox Ridge, Royle and Tokeneke Schools.



- The yellow tabs also include program budgets for Athletics, Maintenance, Music, Art, Technology, Health Services, Personnel, Curriculum Development, Finance, Library, Technical Ed and Engineering, Summer School, Special Education & Fixed Costs.

2017-18 BUDGET STRUCTURE /FORMAT- OVERVIEW

3 year history

Current Year Information

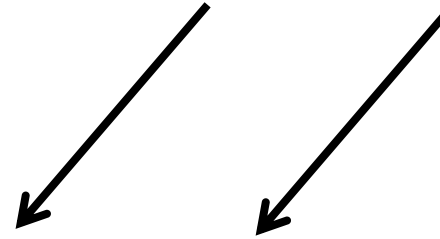
Proposed Comparison

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RC - 22	TECHNOLOGY EDUCATION	ACTUAL	ACTUAL	ACTUAL	BUDGET	TRFRS	REV.	YTD	ESTIMATED	CURR	BOERECOMM	PROP	REV. V REC	% INCR
		2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	ADJ.	BUD.	12/15/16	12/15/16	STF	2017 - 2018	STAFF	2017 - 2018	2017 - 2018
22001	TEXTBOOKS - NEW	-	-	-	2,870	-	2,870	-	2,870	-	-	-	(2,870)	-100.00%
23002	CLASSROOM REFERENCE	353	-	-	335	-	335	-	335	-	465	-	130	38.81%
23003	PERIODICALS	193	227	217	300	-	300	-	300	-	285	-	(15)	-5.00%
23004	RESOURCE MATERIALS	-	-	-	-	-	-	-	-	-	-	-	-	-
24002	TECH ED TEACHING SUPPLIES	31,538	31,886	32,028	32,060	-	32,060	12,617	32,060	-	34,954	-	2,894	9.03%
25001	GENERAL OFFICE SUPPLIES	-	86	92	100	-	100	-	100	-	300	-	200	200.00%
25003	PROFESSIONAL DEVELOPMENT	-	-	-	800	-	800	-	800	-	1,355	-	555	69.38%
25019	COMPUTER INSTRUCTION SUPPLIES	120	144	-	-	-	-	-	-	-	-	-	-	-
25030	COMPUTER SOFTWARE & SUPPLIES	-	-	183	200	-	200	-	200	-	-	-	(200)	-100.00%
72033	TECH ED EQUIPMENT REPAIRS	1,809	1,783	1,333	2,000	-	2,000	-	2,000	-	2,000	-	-	0.00%
	TOTAL OPERATING	34,013	34,126	33,852	38,665	-	38,665	12,617	38,665	-	39,359	-	694	1.80%
	EQUIPMENT													
73008	REPL. TECH ED EQUIPMENT	-	1,325	5,129	-	-	-	-	-	-	-	-	-	-
123008	NEW TECHNOLOGY EQUIPMENT	4,100	2,410	2,498	11,200	-	11,200	-	11,200	-	10,094	-	(1,106)	-9.87%
	TOTAL EQUIPMENT	4,100	3,735	7,627	11,200	-	11,200	-	11,200	-	10,094	-	(1,106)	-9.87%
	TOTAL TECH. EDUCATION	38,113	37,861	41,479	49,865	-	49,865	12,617	49,865	-	49,453	-	(412)	-0.83%

2017-18 Budget Structure /Format-PERSONNEL

RC - 17	HEALTH	ACTUAL	ACTUAL	ACTUAL	BUDGET	TRFRS	REV.	YTD	ESTIMATED	CURR	BOERECOMM.	PROP	REV. V REC	% INCR
		2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	ADJ.	BUD.	12/15/16	12/15/16	STF	2017 - 2018	STAFF	2017 - 2018	2017 - 2018
41001	DIRECTOR - NURSES	89,515	75,067	84,164	84,164	2,104.00	86,268	37,515	86,268	1.00	95,000		8,732	10.12%
41002	NURSES	546,962	561,042	559,048	595,829	-	595,829	213,880	595,829	9.00	595,829		-	0.00%
41004	SUBSTITUTE NURSES	25,182	26,896	52,073	26,000	14,000.00	40,000	19,912	40,000	-	40,000		-	0.00%
41005	SECRETARY	29,539	36,313	33,149	32,701	-	32,701	13,475	32,701	0.50	24,389		(8,312)	-25.42%
TOTAL HEALTH		691,197	699,318	728,434	738,694	16,104.00	754,798	284,782	754,798	10.50	755,218	-	420	0.06%



Current v. Proposed Comparison



ESTIMATED	CURR	BOERECOMM.	PROP	REV. V REC	% INCR
12/15/16	STF	2017 - 2018	STAFF	2017 - 2018	2017 - 2018
86,268	1.00	95,000		8,732	10.12%
595,829	9.00	595,829		-	0.00%
40,000	-	40,000		-	0.00%
32,701	0.50	24,389		(8,312)	-25.42%
754,798	10.50	755,218	-	420	0.06%

2017-18 BUDGET STRUCTURE /FORMAT– GRANTS, CAFETERIA & CAPITAL PLAN

The white tabs will also include the following:

Equipment
Listing

Equipment Listing

Grants
Summary

Grants Summary

Cafeteria
Budget

Cafeteria Budget

Capital Budget
Request

Capital Budget Req.

Questions?