

Darien Board of Education Fiscal Year 2016-2017 BUDGET

Budget Structure and Format

January 5, 2016



2016-17 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.
- Each dollar spent must be justified with a detailed account of what will be purchased, what resources are needed and what problems will be faced.

2016-17 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

2016-17 BUDGET STRUCTURE /FORMAT- PHASES

The Proposed Budget

Presented by the Superintendent– Early
January

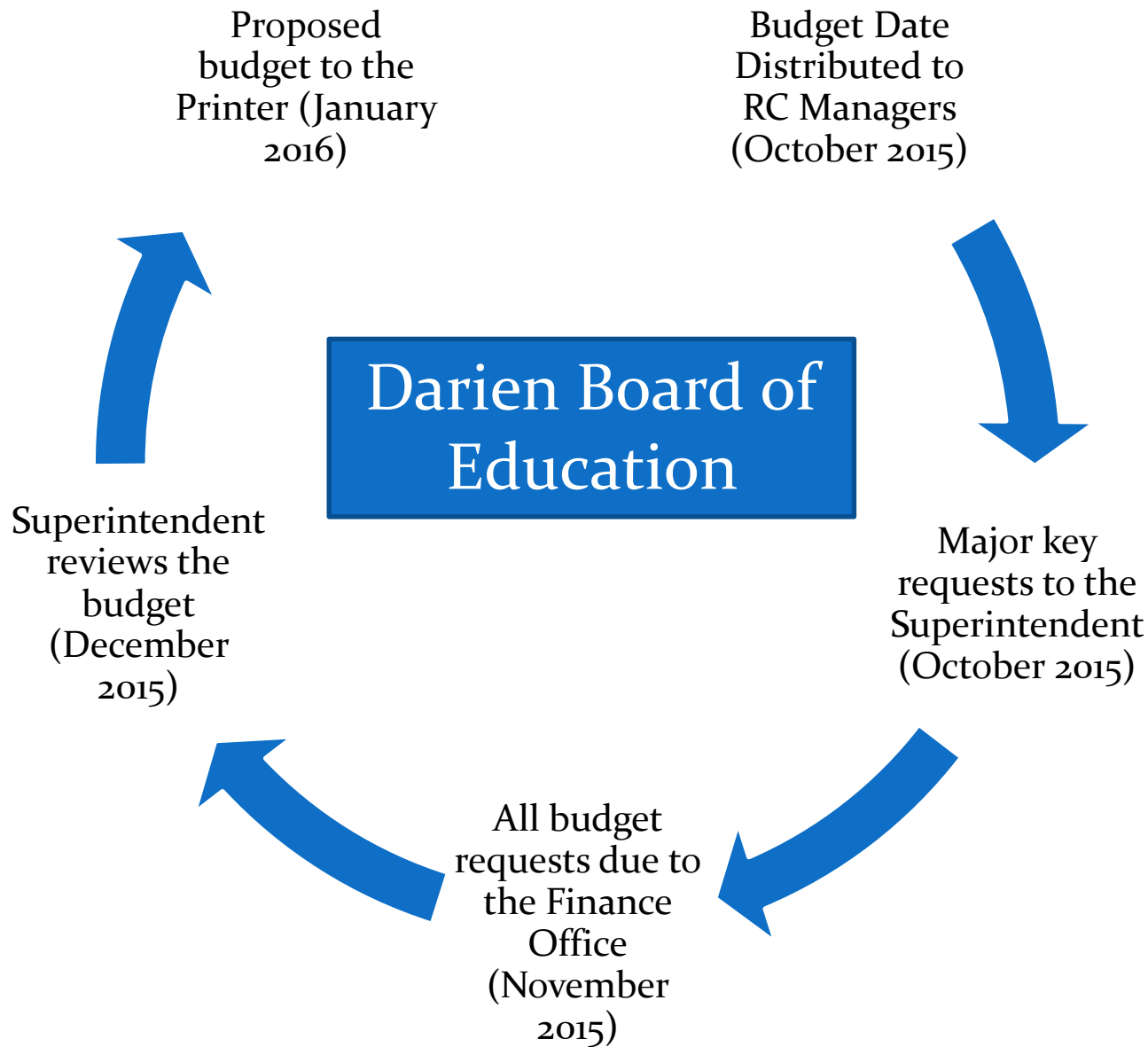
The Recommended Budget

Approved by the Board of Education – Early
February

The Adopted Budget

Approved by the RTM in May

2016-17 BUDGET STRUCTURE /FORMAT- THE PROCESS



2016-17 BUDGET STRUCTURE /FORMAT- THE SCHEDULE

- BOE, RTM and Public Review January
- BOE & Administrative Review January 9
- BOE & Board of Finance Meet January 12
- BOE, RTM's ED, & F&B Meet January 26
- Public Hearing on BOE Budget February 2
- BOE Approval of **Recommended** Budget February 9

2016-17 BUDGET STRUCTURE /FORMAT- THE SCHEDULE

- Board of Finance Review March/April
 - BOF Work Session with BOE March/April (TBD)
 - BOF Votes on Budget April 7
 - RTM Votes on Budget May 9
-
- Board of Education Makes Final Changes to Adopted Budget – June, 2016

2016-17 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, 2016 and June 30, 2017, (18) eighteen months from now.
- Given the above, it should be kept in mind that portions of the budget will change with changing staff and needs.

2016-17 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.

2016-17 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

2016-17 BUDGET STRUCTURE /FORMAT- ENROLLMENT

PROJECTIONS

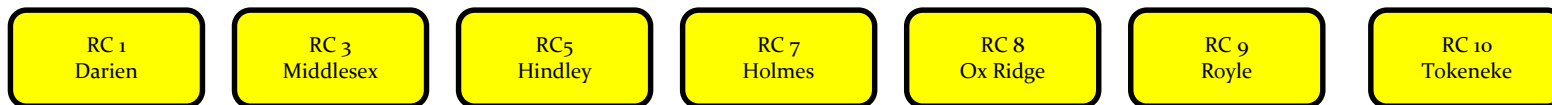
Darien Public Schools									
2016-17 Enrollment and Sections									
Projected for October 1, 2016									
Enrollment									
School	ELP	K	1	2	3	4	5	Total	
Hindley		81	63	86	79	88	90	487	
Holmes		74	71	90	87	78	69	469	
Ox Ridge	20	70	79	49	90	76	77	461	
Royle	35	58	78	68	64	64	68	435	
Tokeneke	35	68	71	79	79	73	76	481	
		90	351	362	372	399	379	380	2,333
Using 3 Year Persistence		90	351	361	367	400	372	370	2,311
		90	351	363	373	403	373	373	2,331
Classroom Sections									
School	ELP	K	1	2	3	4	5	Total	
Hindley		4	3	4	4	4	4	23	
Holmes		4	4	4	4	4	3	23	
Ox Ridge	2	4	4	3	4	4	3	24	
Royle	3	3	4	3	3	3	3	22	
Tokeneke	3	4	4	4	4	3	3	25	
		8	19	19	18	19	18	16	117
Average Class Size**									
School	ELP	K	1	2	3	4	5	Average	
Hindley		20.3	21.0	21.5	19.8	22.0	22.5	21	
Holmes		18.5	17.8	22.5	21.8	19.5	23.0	21	
Ox Ridge*	10.0	17.5	19.8	16.3	22.5	19.0	25.7	20	
Royle	11.7	19.3	19.5	22.7	21.3	21.3	22.7	21	
Tokeneke	11.7	17.0	17.8	19.8	19.8	24.3	25.3	21	
Section Changes from Previous Year									
School	ELP	K	1	2	3	4	5	Total	
Hindley	0	0	(1)	0	0	0	0	(1)	
Holmes	0	0	0	0	0	1	0	1	
Ox Ridge*	0	0	1	(1)	0	0	0	0	
Royle	0	(1)	1	0	0	0	0	0	
Tokeneke	0	0	0	0	1	(1)	0	0	
	0	(1)	1	(1)	1	0	0	0	
Elementary Class Size Standard									
Grade		K	1	2	3	4	5		
Recommended		19-23	19-23	20-25	20-25	21-26	21-26		
Optimal		20-22	20-22	21-24	21-24	22-25	22-25		
Break Point		24	24	26	26	27	27		
Enrollment Projection									
School		6	7	8	Total				
Middlesex		356	417	374	1,147				
		364	418	368	1,150				
		361	425	377	1,163				
		9	10	11	12	Total			
DHS		356	339	352	330	1,377			
		356	327	345	332	1,360			
		351	345	353	328	1,377			
Enrollment K-12									
Excluding ELP				ACT		EST.		Chg	
				10/1/15		10/1/2016		2015-2016	
Elementary Schools K-5						2,248		2,243	
								(5)	
Middle School 6-8						1,167		1,147	
								(20)	
High School 9-12						1,358		1,377	
								19	
				Total		4,773		4,767	
								(6)	
Absorption Rate									
School		K	1	2	3	4	5		
Hindley		12.0	7.0	15.0	22.0	17.0	15.0		
Holmes		19.0	22.0	11.0	14.0	27.0	10.9		
Ox Ridge		23.0	14.0	27.0	11.0	29.0	2.0		
Royle		12.0	15.0	8.0	12.0	15.0	11.0		
Tokeneke		25.0	22.0	22.0	22.0	6.0	3.0		

** ELP not included in class size average

2016-17 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.

2016-17 BUDGET STRUCTURE /FORMAT- OVERVIEW

3 year history

Current Year Information

Proposed Comparison

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RC - 22	TECHNOLOGY EDUCATION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/23/15	ESTIMATED 12/23/15	CURR STF	BOERECOMM 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
22001	TEXTBOOKS - NEW	-	-	-	-	-	-	-	-	-	2,870		2,870	100.00%
23002	CLASSROOM REFERENCE	-	353	-	354	-	354	-	354	-	335		(19)	-5.35%
23003	PERIODICALS	298	193	227	300	-	300	-	300	-	300		-	0.00%
23004	RESOURCE MATERIALS	150	-	-	175	-	175	-	175	-	-		(175)	-100.00%
24002	TECH ED TEACHING SUPPLIES	31,487	31,538	31,886	32,636	-	32,636	14,337	32,636	-	32,060		(575)	-1.76%
25001	MISC. OFFICE SUPPLIES	-	-	86	100	-	100	-	100	-	100		-	0.00%
25003	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	-	-	-	-	800		800	100.00%
25019	COMPUTER INSTRUCTION SUPPLIES	146	120	144	172	-	172	-	172	-	-		(172)	-100.00%
25030	COMPUTER SOFTWARE & SUPPLIES	-	-	-	203	-	203	-	203	-	200		(3)	-1.38%
72033	TECH ED EQUIPMENT REPAIRS	1,559	1,809	1,783	1,935	-	1,935	-	1,935	-	2,000		65	3.36%
	TOTAL OPERATING	33,640	34,013	34,126	35,875	-	35,875	14,337	35,875	-	38,665	-	2,791	7.78%
	EQUIPMENT													
73008	REPL. TECH ED EQUIPMENT	-	-	1,325	5,130	-	5,130	5,129	5,129	-	8,133		3,003	58.53%
123008	NEW TECHNOLOGY EQUIPMENT	4,000	4,100	2,410	2,500	-	2,500	2,321	2,321	-	11,200		8,700	348.00%
	TOTAL EQUIPMENT	4,000	4,100	3,735	7,630	-	7,630	7,450	7,450	-	19,333	-	11,703	153.38%
	TOTAL TECH. EDUCATION	37,640	38,113	37,861	43,505	-	43,505	21,787	43,325	-	57,998	-	14,493	33.31%

2016-17 Budget Structure /Format-PERSONNEL

RC - 17 HEALTH		ACTUAL	ACTUAL	ACTUAL	BUDGET	TRFRS	REV.	YTD	ESTIMATED	CURR	BOERECOMM.	PROP	REV. V REC	% INCR
		2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	ADJ.	BUD.	12/23/15	12/23/15	STF	2016 - 2017	STAFF	2016 - 2017	2016 - 2017
41001	DIRECTOR - NURSES	87,545	89,515	75,067	81,752	2,412.08	84,164	42,082	84,164	1.00	84,164		(0)	0.00%
41002	NURSES	522,270	546,962	561,042	571,731	-	571,731	226,538	565,357	9.00	595,829		24,098	4.21%
41004	SUBSTITUTE NURSES	28,760	25,182	26,896	20,000	-	20,000	23,162	20,000	-	26,000		6,000	30.00%
41005	SECRETARY	28,716	29,539	36,313	31,306	1,650.62	32,957	17,370	33,021	0.50	32,701		(256)	-0.78%
TOTAL HEALTH		667,292	691,197	699,318	704,789	4,062.70	708,852	309,153	702,542	10.50	738,694	-	29,842	4.21%



Current v. Proposed Comparison



ESTIMATED	CURR	BOERECOMM.	PROP	REV. V REC	% INCR
12/23/15	STF	2016 - 2017	STAFF	2016 - 2017	2016 - 2017
84,164	1.00	84,164		(0)	0.00%
565,357	9.00	595,829		24,098	4.21%
20,000	-	26,000		6,000	30.00%
33,021	0.50	32,701		(256)	-0.78%
702,542	10.50	738,694	-	29,842	4.21%

2016-17 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?