

Board of Finance Questions Regarding the BOE Proposed Budget
April 14, 2020

1. Does the BOE have any sense of what funds it may receive under the CARES Act for COVID-19-related expenses?
2. Does the BOE have any clarity on what constitutes a "COVID-19-related" expense?
3. Has the BOE incurred what it considers to be "COVID-19-related expenses?"
4. Has the BOE incurred what it considers to be any additional unanticipated expenses since the schools shut down?

The State of Connecticut provided additional guidance on CARES Act funding on Tuesday. Specifically, it reads:

Will the use of the 90% set aside for LEAs be flexible, with LEAs being permitted to spend the funds on all the same activities permitted under all the major programs in the Elementary and Secondary Education Act (ESEA)?

Yes, the uses of funds for this money are very flexible. Under the law funds may be used for any activity authorized by ESEA, IDEA, the Adult Education and Family Literacy Act, the Perkins CTE Act, or the McKinney-Vento Homeless Assistance Act in addition to other activities to help with the response to COVID-19 (including preparedness and response efforts, sanitation, professional development, distance learning, and others).

Some expenses we have incurred for distance learning include additional hot spots for students, food service preparation and service, and maintenance costs. We are keeping an account of all expenses in preparation for further state guidance on the reimbursement process.

5. Has the BOE saved any money because of the school shut down? If yes, how much?

Please see the document with 19-20 projections.

We have attached language on non-lapsing accounts as provided in state legislation. We will seek to use a non-lapsing account to carry over funding to defray potential budget reductions, support an expanded extended school year program for special education students, and support additional technology purchases.

6. Please explain the current bus contract situation; namely is the BOE paying on the bus contract even though school has been shut down? If yes, will the BOE receive any credit for next year's contract?
7. How has the BOE handled Governor Lamont's Executive Order regarding transportation; has the BOE opened discussions with the bus company?

We are in negotiations with our two transportation providers. Our best estimates for projected costs are included in the projection worksheet

8. When can an employee or family member of a BOE employee be added to the Board's medical insurance and has there been an uptick in enrollment since the COVID-19 crisis commenced? What are the costs associated with this, if any?

Employees may change coverage at any time due to a qualifying event (birth, death, marriage, divorce, or involuntary loss of coverage). We have not experienced increased enrollment recently.

9. In the Superintendent's presentation, major maintenance projects are listed. It is understood that the BOE would have to vote on deferring these projects, but in the opinion of the District, which ones could be deferred for a year if necessary?

Final determination of which maintenance projects remain in the 20-21 Adopted Budget will be decided by the Board of Education.

10. A necessary starting point with BOE is what can we NOW expect for FY20 EOY results?

Please see the document with 19-20 projections.

11. Has the BOE asked the FEA to open the current CBA for givebacks?

We have had a preliminary discussion.

12. Has the BOE Finance department run the numbers on where it expects to land at 06-30-20?

Please see the document with 19-20 projections.

13. Given the dire economic predictions for FY21, has the BOE reconsidered the ask for a 3.9% increase? Due to the COVID-19 crisis, the BoE has not met since March 10. At that time, the Board of Education budget request had already been reduced by 1.4M dollars by the BoS. Under different circumstances, the Board of Education may have been asking the BoF to restore those funds in order to maintain our high-quality school district. Given the current financial outlook, the Board does understand that difficult decisions will need to be made for both the short term and long term well-being of our community; however, no action has been taken to change the board's unanimously approved budget. While the financial outlook is filled with uncertainty, there are some things that have remained unchanged. The Fairfield Public Schools is still required to provide a free, appropriate, public education to approximately 9600 students. Teaching and learning have continued through this pandemic. The need for the funding remains in this time of crisis. Given we don't know when students will be returning to schools, the Board of Education is waiting to make budget adjustments, hoping that time will provide a clearer understanding of both the financial, educational and social impact of this pandemic for both this fiscal year and the next.

14. What are we expecting for State or Federal aid as they may relate to SPED instruction as a result of COVID-19 shutdowns?

We do not expect additional aid specific to special education costs as a result of the COVID-19 shut down. Excess cost reimbursements may be impacted and the BOE will work with the Town if ECS funding is negatively impacted due to the school closure.

15. Please identify and quantify (dollar) district initiatives that are to be rolled out in the FY21 budget.

3 Middle School SRBI coordinators (coordinate interventions for each school) \$327,000

1 High School Health teacher \$109,000

1 Math Academy Grade 5 Teacher \$109,000

Maintenance projects \$532,243

16. How/if will FY21 State income (grants) be affected?

We have not been informed of any changes to state grants for next year

17. What is the risk that additional costs may need to be incurred for technology/curriculum development/professional development for teachers to support distance learning, i.e., in the event of a fall resurgence of the virus that necessitates an additional school closing? Can this risk be quantified and how does the administration view/plan for this possibility?

We need to consider purchasing additional Chromebooks for students in grades 3 to 5. We had budgeted for 906 Chromebooks. We need an additional 1148 units for a cost of \$254,856. Each machine costs \$192 plus an additional \$30 licensing fee. Funding for this would need be addressed through budget reallocations.

18. How is the success of the distance learning program being measured as it relates to learning outcomes?

Our current measure of success is student engagement. Are students accessing learning from home? Are they able to maintain pace with their class? Do we need to modify the pace of instruction to account for asynchronous learning?

We are reviewing modifications to our curriculum as we determine if we can reach traditional end of year goals for content and skills. We are reviewing how to best assess student progress. Traditional assessments are not useful in distance learning. When students do return, we know we will need to invest time in using pre-assessments to measure learning growth and loss. Our most vulnerable students are the greatest concern.

19. Do you anticipate that additional resources will need to be allocated in general or to SPED specifically to fill any identified gaps during the summer or later?

An Additional \$650,000 is anticipated for extended year services (special education summer school). Currently the special education department is planning its extended school year services to be longer than in the past due to this mandated school closure. Programming for additional students is anticipated as well.

Currently there is not an additional anticipated cost to deliver the high school summer school program.

There may be unanticipated nursing costs, however, depending on re-entry protocols if requirements to take student and staff temperatures or other medical protocols are implemented in order to enter schools.

20. What are the updated healthcare savings predictions for FY21?

The CT Partnership 2.0 Plan was scheduled to change carriers on July 1, 2020, but the change was postponed until October 1, 2020, and rates will not increase for that 3-month period. The savings for those 3 months is approximately \$400,000. Currently, the state anticipates the 10/1/20 rates to increase more than the originally anticipated 6.5%. If rates increase 8.5% for the remaining 9 months, that will negate the 3 months of savings. In addition, there is no allowance for changes in single, two person, and family coverage, and more importantly, involuntary loss of coverage.

21. What are the District's plans to hold summer school?

Currently the District is planning on holding extended school year services (special education summer school) throughout the months of July and August.

Currently the District is planning on holding the high school summer school program for four weeks (20 days total) in the month of July as usual.

22. If summer school is held, will it focus on addressing deficits related to delivering special education services via distance learning?

Extended school year services (special education summer school) will focus on goals and objectives identified in each student's Individualized Education Plan (IEP). Determination of specific services will be based on individual student needs as determined by the planning and placement team (PPT).

Summer school for high school students will focus on credit recovery.

23. If summer school is held, what are the related anticipated/unanticipated expenses?

Please see the response to #19.

24. How will expenses related to technology costs/expenses change, given what we have learned during distance learning and what we may anticipate occurring next year?

Please see the response to #12.

25. Please explain how the role of the paraprofessional (as well as other staff) has changed during distance learning. How might the paraprofessional (and other staff) role change next year and how will that affect staffing needs and expenses?

The role of the special education paraprofessional during distance learning is to assist the special education teacher in various capacities as assigned by the special education teacher and principal in order to support the needs of students with disabilities. This may include preparing materials to be posted on Google Classroom, preparing pre-recorded videos under teacher guidance to support student learning, contacting parents more frequently in order to monitor student progress, etc.

The role of the general education paraprofessional is to support students in their literacy and math skills as assigned by general education staff and principals. This may include providing additional support in reading or math for students, preparing pre-recorded videos under the guidance of the teacher, contacting parents more frequently in order to monitor student progress, etc.

Staffing needs and expenses moving forward should not be impacted. Participation in distance learning has the potential to expand the instructional support capabilities of certified and non-certified staff moving forward.

Non-Lapsing accounts

Please note budget bill PA19-117 section 285 amended Section 10-248a of the general statutes to provide that a town be allowed to deposit up to two percent of unexpended budgeted appropriation for education into a non-lapsing account. Unfortunately, regional school districts were not included in this change.

We request that 10-51 (d) (2) be amended to reflect this change consistent with 10-248a

See proposed language below to Section 10-51(d) (2)

10-51(d) (2)

(2) On and after June 7, 2006, a regional school district, by a majority vote of its members, may create a reserve fund for capital and nonrecurring expenditures. Such fund shall thereafter be termed "reserve fund for capital and nonrecurring expenditures". The aggregate amount of annual and supplemental appropriations by a district to such fund shall not exceed ~~one~~ **two** per cent of the annual district budget for such fiscal year. Annual appropriations to such fund shall be included in the share of net expenses to be paid by each member town. Supplemental appropriations to such fund may be made from estimated fiscal year end surplus in operating funds. Interest and investment earnings received with respect to amounts held in the fund shall be credited to such fund. The board shall annually submit a complete and detailed report of the condition of such fund to the member towns. Upon the recommendation and approval by the regional board of education, any part or the whole of such fund may be used for capital and nonrecurring expenditures, but such use shall be restricted to the funding of all or part of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of any specific item of equipment. Upon the approval of any such expenditure an appropriation shall be set up, plainly designated for the project or acquisition for which it has been authorized, and such unexpended appropriation may be continued until such project or acquisition is completed. Any unexpended portion of such appropriation remaining after such completion shall revert to said fund. If any authorized appropriation is set up pursuant to the provisions of this subsection and through unforeseen circumstances the completion of the project or acquisition for which such appropriation has been designated is impossible to attain the board, by a majority vote of its members, may terminate such appropriation which then shall no longer be in effect. Such fund may be discontinued, after the recommendation and approval by the regional board of education, and any amounts held in the fund shall be transferred to the general fund of the district.

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Fairfield Public Schools
Board of Education
2019-2020 Projections YTD
at April 7, 2020

MAJOR CLASSIFICATION		BOE BUDGET PROJECTED 6/30/2020 BALANCES as of 04/07/2020	COMMENT as of 4/7/2020
PERSONNEL SERVICES			
1	Certified Salaries / Non-Certified Salaries	\$ 1,056,338	Certified \$549,028 Non-Certified \$507,310
2	Substitutes (Includes Clerical Subs / PT Clerical Support)	\$ (53,700)	Certified (\$134,952) Non-Certified \$ 13,992 Clerical Subs / PT Clerical Support \$ 67,260
3	Sped Substitutes	\$ 50,223	
4	Custodial OT	\$ 150,000	
5	Interns	\$ 60,100	
6	Community Liaisons / Mentors / CED /Security / Extra Curricular	\$ 69,465	
7	Sped Summer School Salaries / Clerical Extras / SE Interns	\$ (63,002)	
8	Wage & Benefit / Degree Changes	\$ 101,260	
9	Total Personnel Services	\$ 1,370,684	
FIXED CHARGES			
10	Life Insurance / Disability	\$ 13,380	
11	Health Insurance	\$ (340,000)	Major shift to family coverage
12	FICA / Medicare	\$ 42,381	
13	Pension/401(a)	\$ 38,281	
14	Total Fixed Charges	\$ (245,958)	
PUPIL PERSONNEL EXPENSES			
15	SPED Expenses	\$ (834,186)	
16	Pupil Trans - SE Bus Aide (Includes Summer School)	\$ 19,260	
17	Pupil Trans - SE Contract	\$ 56,506	Out of Dist Transp. Hourly Contract & Out of District Travel Reimbursement
18	Pupil Trans - SE Summer School	\$ 42,960	
19	Total Pupil Personnel Expenses	\$ (715,460)	
SCHOOL EXPENSES			
20	School Balances	\$ -	
21	Sch Copying / Inst Supp & Copying	\$ 22,081	
22	Total School Expenses	\$ 22,081	
SUPPORT EXPENSES			
23	BOE Dues and Fees	\$ 50,000	Supt search paid in 18-19
24	Legal Business Svcs	\$ -	
25	Tech Software - Instructional / Summer PT	\$ 4,287	
26	Tech Supplies - District	\$ 47,189	
27	Magnet School Tuition	\$ 162,579	
28	Postage / Copying / Med Supp / Bus Sv Office Supp / Records Retention / Info Svcs Printing	\$ 26,067	
29	Instructional Services - Mats / PD / Prgm Assessment	\$ 76,910	
30	Bus Sv - Prof Mtng Reim / Local Travel / Dues & Fees / Pub & Resrch	\$ 7,320	
31	Total Support Expenses	\$ 374,351	
MAINTENANCE / OPERATIONS / TRANSPORTATION			
32	Tech System & Equipment Maintenance / Tech Svc Contract	\$ 224,378	
33	Tech Training	\$ 45,251	
34	Pupil Trans - Contract	\$ 342,914	
35	Pupil Trans - Vocational and Magnet Schools	\$ 57,419	
36	Pupil Trans - Other Contracted Charges	\$ 86,768	
37	Maintenance Service Accounts	\$ 259,875	
38	Mileage Reimbursement	\$ 25,110	
39	Telephone	\$ 3,267	Credit from last year
40	Electric	467,040	Actual pd thru 2/23/20. YE Proj does not reflect shutdown
41	Commercial Gas/Heat	\$ 4,000	Actual pd thru 3/30/20. YE Proj does not reflect shutdown
42	Water	\$ -	
43	Total Maintenance / Operations / Transportation	\$ 1,516,022	
CAPITAL OUTLAY			
44	Special Ed Equipment	\$ 4,605	
45	Technology Equipment	\$ -	
46	School Equipment	\$ 188,713	
47	Oper Plant & Equip / Risk Management	\$ 47,500	
48	Total Capital Outlay	\$ 240,818	
49	TOTAL PROJECTED BALANCE @ 6/30/20	\$ 2,562,538	
*	Projected balance includes budget transfer of \$141,768 approved by the BoF for fill pile expenses.		



STATE OF CONNECTICUT

STATE DEPARTMENT OF EDUCATION



TO: Superintendents of Schools

FROM: Kathy Demsey, Chief Financial Officer

DATE: April 14, 2020

SUBJECT: CARES Act Summary and Frequently Asked Questions

Under the Education Stabilization Fund, there are two main sources of K-12 funding: the Elementary and Secondary School Emergency Relief Fund and the Governor's Emergency Education Relief Fund. Each of the portions of funding to Governors and State Educational Agencies ("SEAs"), such as the Connecticut State Department of Education (CSDE), require applications to be submitted to the United States Department of Education Department ("USED"). In both cases the law requires USED to have applications available within 30 days. ***The application for the Governor's Emergency Education Relief Fund is being sent to Governor's today.*** The application is a certification and agreement form that USED anticipates turning around within 3 days of receiving each state's application. USED has not yet indicated when the CSDE will receive the application for the Elementary and Secondary School Emergency Relief Funds but we anticipate further information in the next week.

Elementary and Secondary School Emergency Relief Fund

- ❖ CT is estimated to receive \$111 million
 - SEA may reserve 10% of the funds for state level activities. SEAs may use up to 0.5% for administration costs.
 - SEAs must allocate not less than 90 percent of the funding to Local Educational Agencies ("LEAs").
 - LEAs may use funds for:
 - Any activity authorized under ESEA, IDEA, Perkins, or McKinney-Vento; and
 - Many other activities to help with the response to COVID-19 (including preparedness and response efforts, sanitation, professional development, distance learning, and others).

Governor's Emergency Education Relief Fund

- ❖ CT is estimated to receive \$28 million
- ❖ Funds are to be administered by the Governor and can be used for:
 - Emergency support to LEAs the SEA deems most significantly impacted by coronavirus;
 - Emergency support to Institutes of Higher Education (IHEs) the Governor determines are most significantly impacted by coronavirus; and
 - Support to any other IHE, LEA, or education related entity within the State that the Governor deems essential for carrying out educational services.



STATE OF CONNECTICUT

STATE DEPARTMENT OF EDUCATION



CARES Act Frequently Asked Questions

Note: These FAQ's will be updated regularly as additional information becomes available from U.S. Department of Education. This information has been gathered from several sources including the USED, CCSSO, and WestEd.

Use of Elementary and Secondary School Emergency Relief Funds:

1. Will the state reservation of 0.5% for administrative costs be taken from the total state award of Elementary and Secondary School Emergency Relief Funds (ESSERF) or from the 10% that states may set aside for state-level activities (.5% of 10%)?

Clarification from USED provides that the 0.5% state reservation for state administration will be calculated based on the total state ESSERF allocation. For example, if a state receives \$100 million of ESSERF funds, it may set aside up to \$10 million for state-level uses of funds. Of that \$10 million, is it permitted to use up to \$500,000 for administrative costs (total state ESSERF allocation of \$100,000,000 x .005) and \$9,500,000 for other SEA-level uses and activities related to COVID-19.

2. Will the use of the 90% set aside for LEAs be flexible, with LEAs being permitted to spend the funds on all the same activities permitted under all the major programs in the Elementary and Secondary Education Act (ESEA)?

Yes, the uses of funds for this money are very flexible. Under the law funds may be used for any activity authorized by ESEA, IDEA, the Adult Education and Family Literacy Act, the Perkins CTE Act, or the McKinney-Vento Homeless Assistance Act in addition to other activities to help with the response to COVID-19 (including preparedness and response efforts, sanitation, professional development, distance learning, and others).

3. Does the CARES act specify funding obligation timeframes?

Funding for the new Education Stabilization Fund will be available for obligation at the Federal level through September 30, 2021. SEAs must award funds to eligible entities within one year of receiving them. Any money that remains unawarded after a year must be returned to USED for reallocation to other states.

4. Does the CARES Act include a supplement not supplant requirement?

No. Neither the Elementary and Secondary School Emergency Relief Fund nor the Governor's Emergency Relief Fund includes a supplement not supplant requirement.

5. How do SEAs determine LEA allocations under the Elementary and Secondary School Emergency Relief Fund?

SEAs must award at least 90% of their Elementary and Secondary School Emergency Relief Funds to LEAs. LEAs receive funds based on the proportion of Title I, Part A funds they received in the most recent fiscal year. For example, if an LEA received 10% of a State's Title I, Part A funds in the most recent fiscal year, it would receive 10% of the available Elementary and Secondary School Emergency Relief Funds.

6. Are LEAs that did not receive Title I funds in the most recent fiscal year eligible for Elementary and Secondary School Emergency Relief Funds?

Based on how grant amounts are calculated in the act we don't believe so. LEAs receive Elementary and Secondary School Emergency Relief funds based on their relative share of Title I funds. If an LEA did not receive Title I funds in the most recent fiscal year – either because it was not eligible or because it declined funding – then it would not generate a share of Elementary and Secondary School Emergency Relief Funds.

7. Could an SEA award some of its state-level Elementary and Secondary School Emergency Relief Funds to an LEA that did not receive Title I funds in the most recent fiscal year?

The act does not seem to restrict SEAs from doing so. SEAs may use their state-level funds to address emergency needs to respond to coronavirus, including through the use of grants or contracts. This could include granting funds to other entities, such as LEAs that are not eligible for Elementary and Secondary School Emergency Relief funds because they did not receive Title I, Part A funds in the most recent fiscal year.

8. Can the Elementary and Secondary School Emergency Relief Funds benefit any school in the LEA, regardless of a school's Title I, Part A status?

Yes. States must allocate Elementary and Secondary School Emergency Relief Funds to LEAs based on their relative share of Title I, Part A funds, but Elementary and Secondary School Emergency Relief funds are not Title I funds. Therefore, ranking and serving, school and student eligibility, and other Title I requirements do not apply to Elementary and Secondary School Emergency Relief funds.

LEAs may spend their Elementary and Secondary School Emergency Relief funds on any allowable activity listed in Section 18003(d), many of which are likely to be districtwide activities. If an LEA chooses to spend funds to benefit individual schools, for example, to provide principals and other school leaders with resources to address their school's individual needs (Sec. 18003(d)(3)), it may benefit any school regardless of Title I status.

9. Can LEAs use funds to reimburse expenses they are incurring now? E.G. hotspots and tech?

USED has not yet announced how costs incurred prior to the passage of CARES Act will be covered but has allowed for some level of coverage of pre-award costs under previous funding efforts.

10. Does the CARES Act include funds for compensatory education services for students with an Individualized Education Program (IEP)?

For LEAs, the authorized uses of funds under the K12 portion of the Education Stabilization fund include, among others, any activity authorized under ESEA or IDEA. For the funds 10% of each state's allocation reserved by the SEA there is no list of allowable uses of funds laid out in the law only that funds need to be used for emergency needs related to COVID-19 as determined by the SEA. Thus, the K12 portion of the Education Stabilization fund could be used for compensatory services for students with disabilities as determined by the SEA and each LEA.

11. Does the Education Stabilization Fund require funds to be reserved for equitable services for non-public schools?

The law requires the use of Title I's equitable services provisions (Section 1117 of ESEA) in the provision of services to private school children. The funds will be provided to the LEA not the non-public school.

12. Does the CARES Act require LEAs to provide equitable services for private schools?

Yes. Section 18005 of the CARES Act requires LEAs that receive Governor's Emergency Education Relief Funds or Elementary and Secondary School Emergency Relief Funds to provide equitable services in the same manner as provided under Section 1117 of ESEA (that is, in the same manner as equitable services are provided in Title I, Part A).

13. What maintenance of effort (MOE) considerations apply to CARES Act funding?

There are two MOE issues to consider. First, to receive Elementary and Secondary School Emergency Relief Funds or Governor's Emergency Relief Funds States must assure they will maintain support for K-12 and higher education in fiscal years 2020 and 2021 at least to the average spent in the last three fiscal years. USED can waive this requirement for States that have experienced a precipitous decline in financial resources. Second, State and local funds spent on supplemental expenses made as a result of a presidentially declared disaster can be excluded from other programs' MOE calculations (like Title I and other ESEA programs). A mechanism for tracking such spending may be developed to facilitate future calculations.

Use of Funds under the Governor's Emergency Relief Fund:

1. How may LEAs spend their Governor's Emergency Relief Funds?

An LEA that receives Governor's Emergency Relief Funds may spend them on activities to support the LEA's ability to continue to provide educational services to its students and to support the LEA's ongoing functionality.

2. Can the Governor's Emergency Education Relief Fund (Section 18002 of the CARES ACT) be used to replace state aid?

No, the Governor's Emergency Education Relief Fund cannot be used to replace state aid. These funds must be used for emergency grants to LEAs and IHEs that are significantly impacted by coronavirus, or to support other education related entities within the state the Governor deems "essential for carrying out emergency educational services." LEAs, IHEs, and other education related entities can use this money flexibly once it is received to provide educational services and to "support ongoing functionality." A state cannot use the funds as replacement for its normal state aid formula. Instead, the state must decide which entities are most impacted by coronavirus, or are essential for carrying out emergency educational services, and allocate the funds there.