

**FY 2023 Budget Questions & Answers**  
**Finance Committee**

Dept. Number, Name + Account	Questioner's Name/Question	Response
300 WPS	Greene: In past years, we have been told that the Solar credits (roughly \$200K per year) are rolled into the “individual budget lines”. Has there been any thought to keeping this line separate so that the credit is more obvious and so that the actual energy use of a particular building is more accurately reflected in the actual budget amounts?	This topic has not come up in any discussion in which I’ve participated. Per the response below, the district will resurrect the (previously abandoned) practice of tracking credits.
300 WPS	Greene: Could you provide the total Solar credit dollar figure for the past 3 years?	On the school side, this tracking process seems to have ended in 2018. Efforts are currently underway to capture FY21 and FY22 YTD data and will be provided once available.
300 WPS budget presentation Revenue Categories	Greene: Could you please provide a breakdown of the “Miscellaneous Revenue” categories – specifically Athletics, Activities, Music Fees, Bus, Parking fees, PK, Full Day K, and Early Arrival Fees.	The opening and ending balances (along with revenue and credit activity) for FY20, FY21 and up to Q2 for FY22 can be found <a href="#">here</a> . (Please note that this spreadsheet includes the projections requested below.)
300 WPS budget presentation Revenue Categories	Greene: School Choice revenue projection for FY23 is \$312,585. Is this the total amount of School Choice expected for FY23? If yes, why the decline from previous years. If not, what is the total?	While School Choice funds are providing a \$312,585 offset for the FY23 budget, the projected FY23 revenue is \$443,764 (per DESE’s Cherry Sheet estimate). As noted, School Choice funds will be tapped to help implement FDK.
300 WPS Transportation	Greene: It has been stated that out of district transportation is currently running over budget (in FY22) by a significant amount. Can you explain in more detail why? Added students, costs increase....	To quantify, OOD transportation was budgeted at \$500,000, which was a good budget number based on historical spending. However, the FY22 expense is projected (still a moving number) to come in at \$810,000. The increase has been driven by 1.) 20% higher census of OOD students 2.) increase in higher level of student needs,

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		which can mean either a monitor or wheelchair transportation.
300 WPS	Greene: I appreciate the added “offsets” denoted in the detailed budget. Could you provide this information at a higher level so that I can see the offsets more clearly for each larger budget category? Could you also provide a total for each non-general fund used? Similar to last year’s budget.	<a href="#">The budget spreadsheet</a> has been updated in two ways to present this information 1.) A copy of the summary sheet adds the offsets to FY23 to create total spending 2.) The offsets spreadsheet has been updated to create a second chart, listing the offsets and FTE headcount per DESE subfunction.
300 WPS 2800 Psychological Services	Greene: It looks like Grant 240 is being used to offset salaries. I thought going forward this grant would not be used for salaries. Please explain.	A small portion of the (\$48k) of the \$1m Grant 240 is used as a salary offset. The bulk of the \$1m grant is now used for OOD tuition offset (\$820k).
<b>300</b>	FitzPatrick: Despite watching the SC meeting, I’m still unclear how the costs of FDK will be absorbed into the budget. Could you provide more specifics of how there is room in future budgets? Is the accumulated FDK revolving account completely expended?	Per the financial plan for the implementation of FDK ( <a href="#">here</a> ) the FDK and KED revolving accounts will provide a revenue stream for the implementation up to and including FY25, after which they will have been fully exhausted. The district is already discussing its options for absorbing the additional upcoming costs to the General Fund.
	FitzPatrick: How are actual SPED costs (tuitions) running in FY 22 compared to the FY 22 budget? Is the full amount of circuit breaker received this year, being used next year or was some needed in advance to close budget gaps?	The FY22 general fund’s original OOD tuition allocation was \$2,366,800, funds allocated from Circuit Breaker added another \$2,165,120, and Grant 240 another \$820,000, bringing the total FY22 budget for OOD tuition to \$5,351,920. While still a moving target, the current projection for FY22 OOD tuition is approximately

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		<p>\$5,560,506. This represents an overage of \$208,586, which the district hopes to handle with transfers within the General Fund, without tapping into the SPED stabilization fund or Circuit Breaker funds being received in FY22. The funds projected to be received in FY22 (\$2,084,797) have been fully earmarked for FY23.</p>
	<p>FitzPatrick: For contracts is there generally an increase plus a COLA increase? If so, is the COLA increase tied to any government reporting like the CPI index or other? Which contracts have caused the comp reserve to decrease (assuming it's due to settlement)?</p>	<p>The estimated COLA increase is not tied to any index but rather both a review of district finances and settlement trends.</p>
<p>300-1450</p>	<p>FitzPatrick: Please provide an overview of the increased IT contracts</p>	<p>A full listing of all purchased software (instructional software, administrative tech and network software) can be found in the Software worksheet within the <a href="#">budget workbook</a>. The costs were allocated to revised charge codes due to DESE updated guidance a few years ago. A historical overview of software costs can be found <a href="#">here</a>.</p>
<p>300-2305</p>	<p>FitzPatrick: Why did the school choice offset not change between FY22 and FY23?</p>	<p>As a budget management tool, the offsets, generally speaking, remained stable between FY22 and FY23. As noted above, School Choice funds will help support the implementation of FDK.</p>
<p>300-2340</p>	<p>FitzPatrick: Please provide an overview as to why the Library salaries increase over 7%</p>	<p>While the FY22 budgeted salary lines were \$764,581, the actual FY22 salary lines are \$798,901. (FY22 staff salaries were in excess of</p>

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		the crafted budget.) Given that as the base number, the FY23 budgeted amount would be a 2.5% increase. This would represent the cost of increment (increasing a step on the salary schedule).
300-revenue	FitzPatrick: School choice expenses (use of funds) continues to be less than receipts resulting in a growing balance of the revolving acct. Please explain the logic in continuing to grow this balance and at what point might expenses exceed or equal receipts.	As noted above, School Choice funds will help support the implementation of FDK.
300-3300	FitzPatrick: I know in capital a new courier vehicle was requested. Would it make sense to purchase something that could double as a bus? Please provide an inventory of your bus fleet (those owned by the town).	We discussed this idea (an interesting one) with affected parties. It was determined that this really wouldn't work because while the vehicle was being used for student transport, the courier would be unable to complete his work.
300-3510	FitzPatrick: Are the athletic revolving fund offsets in line, higher, or lower than the prior years?	As noted above, recurring offsets remained the same for FY22 and FY23.
300-4220	FitzPatrick: Why are all the HVAC amounts over trend and averages?	Additional funding has been requested for per building contracted services in an effort to increase preventative maintenance (PM) and to reflect increasing services to the town's building needs. Vendor contracts are often the better choice due to specialized knowledge and insight for optimizing PM processes.
300-5300	FitzPatrick: Various members of fin com have asked about the copiers over the years. Was there any cost analysis done for rent vs buy? As things become more electronic at the higher	Yes, upon entry to the district, there were 10 machines already operating under expired leases. The options (leasing new machines, leasing 'green' (i.e. used) machines and purchasing) were

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	grades do you track the reduction in copies produced every year?	reviewed. When purchasing, there is a cost per copy for the service agreement, while this expense is rolled into the cost when leasing (either new or 'green') so that was included in the analysis. Ultimately, a hybrid approach of leasing new machines and leasing 'green' machines was deemed the best option at the time, with further review down the road as additional machines come off lease.
300	FitzPatrick: Do you have a summary of everything purchased with one-time funds that you could share with fin com?	Please find a listing of both ESSER II and ESSER III expenditures <a href="#">here</a> .
300	FitzPatrick: Please provide all the balances of the revolving funds at 6/30/21, projected balances at 6/30/22, and budgeted balances at 6/30/23. In other words, I'm looking for a "roll forward" of the accounts.	Please see the revolving funds (past, current, and future) <a href="#">here</a> .
<b>WPS 300-1410-511520</b>	Vetsa: Are we eliminating the Admin Assistant?	The Business Office staff count is decreasing by .75 accounting staff, with the administrative assistant heavily involved in payroll.
<b>WPS 300 – General Salaries</b>	Vetsa: I see a larger than expected percentage increase in salary for line items: (Func-OBJ) 1410-511505 2100-511320 2210-511530 2305-511330  Can you explain the fluctuations in salaries?	1410-511505 - Reflective of current salary 2100-511320 - Reflective of current salary 2210-511530 - Reflective of current school secretary base salaries plus the additional days pay for extra days they work (10) plus paid holidays (2). 2305-511330 - The increase reflects the cost of increment (movement up a step). For Unit A members not at the top of the salary schedule, this movement reflects a projected increased

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		cost of \$431,760 (across multiple functions) for FY23. No salary lines reflect salary increases for FY23. Those monies are in Comp Reserve.