

BOARD OF EDUCATION

MICHAEL J. TESTANI
Superintendent of Schools

City Hall - 45 Lyon Terrace
Bridgeport, Connecticut 06604

MEMBERS OF THE BOARD cont.

MEMBERS OF THE BOARD

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Bridgeport, Connecticut

September 18, 2020

Board Members:

A meeting of the Finance Committee of the Board of Education will be held on Wednesday, September 23, 2020, at 5:00 PM remotely on Teams in order to free up technical and maintenance staff to services our schools. A link to view the meeting will be made available to the public through <https://www.bridgeportedu.net/stream>.

Agenda

1. Approval of Minutes – June 10, 2020
2. Update on COVID-19 Related Revenues and Expenditures
3. Update on 19/20 Budget
4. Update on 20/21 Fiscal Year Budget
5. Adjourn

Bobbi Brown
Secretary
Board of Education

BBOE Finance Committee Members:

Joseph Sokolovic (Chair)

Bobbi Brown

Joseph J. Lombard

Marlene Siegel (Staff)

Wednesday, June 10, 2020

MINUTES OF THE FINANCE COMMITTEE OF THE BRIDGEPORT BOARD OF EDUCATION, held June 10, 2020, by video and audio conference call, Bridgeport, Connecticut.

The meeting was called to order at 6:34 p.m. Present were members Chair Joseph Sokolovic, and Bobbi Brown. Also present were board members Albert Benejan and Sybil Allen.

Ms. Brown moved to approve the minutes of the committee's meeting of May 20 , 2020. The motion was seconded by Mr. Sokolovic and unanimously approved.

Marlene Siegel, chief financial officer, provided an update on the 2019-20 budget. She said she would review the document that was shared with board members and which would be displayed on the video screen.

Ms. Siegel said the financial condition report for 2019-20 as of June 30th will be completed at the end-of-year close on August 31st.

Ms. Siegel said it is projected that the district is on track to achieve a balanced budget by year end for the ninth consecutive year.

Ms. Siegel summarized debits and credits from the 2019-20 budget. She said the projected shortfall in food and nutrition services is \$800,000, but the final possible range has been narrowed. She said the Special Education/Medicaid line is projected to be a debit of \$400,000. She spoke on the

limitations of reimbursement for special education tele-education services. She said some students have been receiving speech services but not in compliance with the requirements for Medicaid.

Ms. Siegel said the category related to FEMA – with the first round of reimbursement not expected to be paid until the next fiscal year – is projected at a \$350,000 debit.

Ms. Siegel said the category of retirement payouts is projected at \$150,000 due to the likelihood of retirements increasing due to the COVID pandemic.

Ms. Siegel said the net impact of the debits is \$1.7 million but there are credits.

Ms. Siegel said the list of credits remains the same as in the May meeting. Transportation credits are \$3.4 million after the contract addendum with We Transport. There are an additional savings of \$300,000 from transportation providers without contracts.

Ms. Siegel said the credits in substitute personnel – teachers and paraprofessionals – are \$700,000.

Ms. Siegel said savings of \$315,000 are projected in this fiscal year because the AFSCME contract has not been ratified.

Ms. Siegel said there are savings projected for overtime, athletics, security, legal services, utilities, and use of grant funds totaling \$485,000.

Ms. Siegel said credits exceed debits by \$3.5 million. She emphasized the numbers are subject to change.

Ms. Siegel said the budget plan included a \$2 million withdrawal from the Internal Service Fund (ISF). With the projected surplus of \$3.5 million the \$2 million will not be withdrawn and it will be available in the 2020-21 budget.

Ms. Siegel said the net effect in 2019-20 would be a surplus of \$1.5 million, which will be carried forward through a series of rollover techniques, including grant rollovers and temporary placement of funds in the ISF.

Ms. Siegel said the state has not yet released the application for the CARES Act grant. She said expenses incurred to date from March will be charged to the grant. She said the district does not have access to the total grant amount because non-public schools are entitled to what is described as an equitable share. She said a national dispute has started around what the equitable share amounts to. She said it was assumed that the non-public schools' share would be calculated using Title I methodology, but the U.S. Department of Education has developed an alternative method which yields a much higher level of funding for non-public schools.

Ms. Siegel said the CARES Act funding covers supplemental, one-time sources, which must be spent by September 30, 2021.

Ms Siegel said deficit prevention mode continues and she noted the successful outcomes that have been produced in balancing the budget and meeting our needs.

In response to a question, Ms. Siegel said we do not yet know the spread between the Title I model and the other method of allocating funds to non-public schools.

In response to a question, Ms. Siegel said if an AFSCME contract is approved in the new year there will be a retroactive salary increase to July 2019. She said she is not privy to the negotiations and is simply making fiscal projections.

Ms. Siegel said the superintendent is reviewing the security plan for next year and depending on the model that is implemented for reopening there may be a reduced need for security. She said some vacancies are being carried due to attrition.

In response to a question, Ms. Siegel said she had confidence regarding the Internal Service Fund because of an understanding with the city's director of finance, Mr. Flatto. She said the district has withdrawn close to \$8 million in prior surplus funds over the past few years.

Mr. Benejan said he would like an update subsequently as to why the AFSCME contract has not been finalized.

Ms. Siegel proceeded with an update of the 2020-21 budget. She said the monetary need at this time remains \$14.5 million.

Ms. Siegel said the state's biennial budget passed in June 2019 included fiscal year 2020-21 and contained a projected addition to the Alliance/ECS for the district of about \$2.8 million. The state legislature has been in adjournment since the pandemic. She said the governor has the right to reconvene the General Assembly in August to consider adjustments to the budget. This creates the possibility of downward budget adjustments to school district budgets.

Ms. Siegel said the projected increased city revenue is about \$3.18 million, including \$2.25 million in cash in the city's adopted budget in the MBR, \$500,000 in a direct payment to We Transport, and a one-time payment for year four retention of the nine SROs after the expiration of the COPS grant.

Ms. Siegel said projected savings for 2020-21 include \$1.5 million in surplus from the current year and \$2 million in the ISF.

Ms. Siegel said the gap balance is about \$5 million. She said the resolution actions are indicated in the document distributed. They include deficit prevention mode (about \$2 million). She said this consists of three parts: position control, procurement control, and internal controls. She added that we strive to fill teacher positions with certified candidates, however, there are shortages in specialized areas.

Ms. Siegel said another area of filling the gap is a series of program adjustments, including position consolidation (due to declining registers); a new strategy switching from iReady assessments to DIBELS; a new time management system for non-certified staff currently operated by Kelly Services for other personnel; savings in summer programs due to lack of need for transportation; grant contributions, including city contributions and CARES Act funds; redeployment of curriculum renewal funds; FEMA reimbursement; and the state magnet grant.

Ms. Siegel said the gap plan measures leaves a balance of only \$25,849, which can be easily covered. She said the use of rollover funds in Title I and Title IIA, Title III and IDEA

is to cover the escalated costs of the personnel in those grants.

Ms. Siegel said she wanted to emphasize any of the numbers could change, particularly if the governor requested downward adjustments from the legislature.

Ms. Siegel said the annual summer reassessment of the budget will take place as the end of year close takes place. She said adjustments of the current projections may occur during this process. She added the grant projections for 2020-21 are not usually announced until between August to October. She said special education is an important variable and can increase at any point.

Ms. Siegel said in summary she was optimistic that we have a solid plan that is viable to ensure a balanced budget for next year without taking steps that would have significant negative impact on school and district operations.

In response to a question, Ms. Siegel said most likely the city would pay the \$500,000 to We Transport after receiving an invoice in the fall. Mr. Sokolovic said he was concerned the city would reconvene and try to snatch that back.

In response to a question, Ms. Siegel said under no circumstances can restoration of positions be considered because of one-time funding such as the CARES Act. A continual funding source is need for positions. She added the CARES funding would be expended throughout the year for interventions, special education compensatory services, technology renewal, and digital curriculum, among other things.

In response to a question, Ms. Siegel said the Kronos time management was used because we needed a system to capture exact time in and exact time out. She said after review the HR office informed her we no longer need exact time in and exact time out, which led to including all staff in the absence management system in place from Kelly.

In response to a question, Ms. Siegel said the board adopted a policy that 12-month assistant principal positions would be converted to 10-month positions through attrition.

In response to a question, Ms. Siegel said she rolls over funds instead of retaining them in the department they were allocated to because she is responsible for ensuring fiscal integrity and budgetary balance. She said she had to ensure the stability of the grants. If that was not the case, the need for money in the operating budget increases. She said the decisions are made with the approval of the superintendent.

Ms. Siegel said this strategy and the extra care that accounts are monitored with means the district does not have budgetary issues of that type that occur in other districts. She added budgetary reserves are needed for things such as special education costs which can increase at a moment's notice, and it is her responsibility as CFO to maintain those reserves.

Mr. Benejan said there never seemed to be a plan to show improvement in special education expenses. Ms. Siegel said special education has improved in several areas, but it is a complex area that is subject to numerous regulations. She said the out-of-district placements did decline this year, but there was an increase in special education transportation due to decisions by PPT committees or students requiring private transportation. She said she has been informed that

more younger students have required speech services in a special education setting due to higher incidences of autism.

Ms. Siegel said the out-of-district cap on expenditures increased, which led to the district's costs going up. The cap is not known to the district until the end of February. She added legal expenses and compensatory education suits often occur without the knowledge of the finance office.

Ms. Siegel said she wanted to remind the board that they were responsible for a balanced budget.

Ms. Siegel thanked Liz Maurer, Nadira Clarke, and John Gerrity for their outstanding work and being present on the call tonight.

Ms. Brown moved to adjourn the meeting. The motion was seconded by Mr. Sokolovic and unanimously approved.

The meeting was adjourned at 7:50 p.m.

Respectfully submitted,

John McLeod

CARES ACT and CRF GRANTS 2020-21

9/15/2020

| FY20 | | | | | | | | |
|------|----------|------------------|----------------|------------------------|-----|------------------|-------|-----|
| x | PO # | Vendor | Quantity | Item Description | PPE | Amount | CARES | CRF |
| x | 20012898 | EBP Supply | 500,000 | Face Masks | ^ | 250,000 | x | |
| x | 20013602 | Unity Pharmacy | 100 | Thermometers | ^ | 4,500 | x | |
| x | 20013620 | Statco | 200 | Thermometers | ^ | 9,936 | x | |
| x | 20012704 | School Health | 50 | Face Shields - Nurses | ^ | 348 | x | |
| x | 20014307 | Y&S Technologies | 224 | Lenovo Case | | 116,892 | x | |
| x | 20011788 | Y&S Technologies | 2053 | Computer Notebooks | | 499,823 | x | |
| x | 20011974 | Y&S Technologies | 2777 | Lenovo Tablets | | 199,944 | x | |
| x | 20012544 | Y&S Technologies | 4 | Promethean 75" Display | | 14,180 | x | |
| x | 20012551 | Y&S Technologies | 1 | Promethean 75" Display | | 3,545 | x | |
| x | 20012584 | Y&S Technologies | 7 | Promethean 75" Display | | 24,815 | x | |
| x | | STIPEND | [4p x \$3,000] | Academic Support Team | | 12,174 | x | |
| | | | | SUBTOTAL | | 1,136,157 | | |

| FY21 | | | | | | | | |
|------|----------|------------------|-----------|---------------------------------|---|------------|-------|-----|
| x | PO # | Vendor | Quantity | Item Description | . | Amount | CARES | CRF |
| x | 21001725 | Omega | | BOOM Learning/Speech | | \$555 | x | |
| x | 21001852 | N2Y | | Software/Speech | | \$2,901 | x | |
| x | 21000013 | Country Disposal | 1,000,000 | Face Masks | ^ | \$455,350 | | x |
| | | | 300 | E Sani-Stand Comp w/o Dispenser | ^ | | | |
| | | | 600 | PJ Soap Dispenser | ^ | | | |
| | | | 2,500 | Hand Sanitizer - Gallon | ^ | | | |
| x | 21000450 | Plastic Factory | 3,000 | Sneeze Guards | ^ | \$237,000 | | x |
| x | 21000569 | Country Disposal | 4,000 | Face Shields | ^ | \$366,000 | | x |
| | | | 70,000 | Wipes (pack) | ^ | | | x |
| x | 21001640 | School Health | 1,000 | Face Masks - Clear | ^ | \$19,280 | | x |
| | | | | ..Hearing Impaired | | | | x |
| x | 21001965 | Country Disposal | 50,016 | Sanitizer (2,084 cases of 24) | ^ | \$250,080 | | x |
| x | 21002008 | Statco | 5,000 | Gowns | ^ | \$13,900 | | x |
| x | 21002619 | Country Disposal | 100,000 | Face Masks for Students | ^ | \$30,000 | | x |
| x | | Country Disposal | 80,000 | Isolation Gowns | ^ | \$199,200 | x | |
| x | | School Outlet | 700 | Sneeze Guards | ^ | \$9,618 | x | x |
| x | | Country Disposal | 2000 | Adult Face Shields | ^ | \$8,000 | x | |
| x | 21000194 | Y&S Technologies | 1449 | Lenovo Tab with Case | | \$199,933 | x | |
| | | | | ...Summer Priority Grant #21023 | | (\$77,121) | | |
| x | 21001345 | Y&S Technologies | 29 | USB Dongles Lenovo ThinkPad | | \$486 | x | |
| x | 21001347 | Y&S Technologies | 175 | USB Flash Drives | | \$998 | x | |
| x | 21001361 | Y&S Technologies | 5200 | GumDrop Case | | \$109,200 | x | |
| x | 21001427 | Y&S Technologies | 1500 | Webcam Camera & Speakers | | \$83,655 | x | |

CARES ACT and CRF GRANTS 2020-21

9/15/2020

| | | | | | | | | |
|---|-----------|---------------------|-----------------------|---|--|-------------|---|---|
| x | 21002183 | Y&S Technologies | 42 | Bassick Smart Boards/Repurpose | | \$5,250 | x | |
| x | | Y&S Technologies | 2000 | Lenovo Tab with Case | | \$300,139 | x | |
| | | | | | | | | |
| x | 21000616 | WB Mason | 6 | Security X-Ray Detection Units | | \$139,328 | x | |
| x | 21002237 | Security Detection | 1 | Bassick HS/Metal Scanner | | \$4,685 | x | |
| | | | | | | | | |
| x | 21002618 | Staples | 13,312 | Student Art Kits K-8 | | \$24,983 | x | |
| x | 21002995 | Naviance | Edocs | Bassick, Central, Harding HS | | \$1,950 | x | |
| | | | | | | | | |
| x | 21000469 | Meyer | Multiple school sites | COVID-related Relocation of Furniture at School Locations, to maintain social distancing. | | \$119,566 | | x |
| x | Schools | Operating Budgets | Supplement | 8-27-20: +\$5/student | | \$102,745 | x | |
| x | Teachers | E-Card Choice | Supplement | From \$30/TR to \$50/TR | | \$28,540 | x | |
| | | KES | Projected | Building Sub Program - Enhanced | | \$700,000 | x | x |
| | | | 80p Total | ...Excess Cost | | | | |
| | | Delta-T | Projected | Early Childhood Support | | \$1,100,000 | x | x |
| | | | 45p | ...1:2 Kindergarten Classes | | | | |
| | | Delta-T | Projected | Elementary: Lunch Coverage | | \$0 | x | x |
| | | | | ...Hourly Aides | | | | |
| | | Merritt Staffing | Projected | Technology Support/Reopening | | \$58,800 | | x |
| x | 21001404 | Delta-T | 2 | RN Nurses | | \$124,215 | x | x |
| | | Soliant | 1 | RN Nurses | | \$76,440 | x | x |
| | | Nurse Network | 2 | RN Nurses | | \$152,880 | x | x |
| | | Contracted Services | Projected | SPED Services | | \$410,000 | x | x |
| | | | | ..Psychologists | | | | |
| | | | | ..Evaluative/Consultative | | | | |
| | | Contracted Services | Projected | Speech Services | | \$249,535 | x | x |
| | | | | ..Student services | | | | |
| | | TOSA | Projected | Academic Support Team | | \$90,000 | x | |
| | | | | 1 of 3 TOSA positions | | | | |
| | CRF Grant | Transportation | Projected | Initial Charges | | \$650,000 | | x |
| | | | | [part of FY21 Budget Plan] | | | | |
| | CRF Grant | Transportation | Projected | Transportation Expenses | | \$1,348,527 | | x |

CARES ACT and CRF GRANTS 2020-21

9/15/2020

| | | | | | | | | |
|--|-----------|----------------|-----------|------------------------------|--|-------------|--|---|
| | | | | | | | | |
| | CRF Grant | Transportation | Projected | Cleaning Services: Reopening | | \$53,267 | | x |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | SUBTOTAL | | \$7,649,884 | | |

GRAND TOTAL

\$8,786,041

NOTES

CARES Act #20056 \$8,726,522 NET: minus NPS allocation

Expires 9/30/22

Total Allocation \$9,150,485

NPS Allocation (\$423,963)

BPS Amount = \$8,726,522

CRF #21057 \$4,795,113 Corona Virus Relief Fund

Expires 12/31/20.

Guidelines:

Personnel-Related Supports

Academic \$1,000,000

Student Supports \$243,319

Cleaning/PPE/Health/Safety \$53,267

Non-Personnel Related Supports

Cleaning/PPE/Health/Safety \$1,500,000

Transportation \$1,998,527

\$4,795,113

BPS TOTAL = \$13,521,635

BALANCE = \$4,735,594

BRIDGEPORT SCHOOL DISTRICT

2020-21 BUDGET GAP PLAN

9/8/20

(\$14,500,000)

V7

REVENUE AND SAVINGS

| # | Item | | Explanation | .. | #P | Amount | Total | ... |
|--------------------------|--------------------------|---|--|----|----|-----------|-------------|-----|
| REVENUE | | | | | | | | |
| 1 | STATE REVENUE | Increase | ALLIANCE ECS addition, as communicated by CSDE 7-13-20. ..This amount is \$536,012 lower than originally anticipated. | | | Approved | \$2,323,537 | |
| | | | PRIORITY GRANT Net Increase, as communicated by CSDE 7-13-20. | | | Approved | \$58,204 | |
| 2 | CITY REVENUE | City Council | | | | Approved | \$3,184,753 | |
| | | \$2,250,000 | IN THE CITY'S FY21 ADOPTED BUDGET ..Addition to the MBR | | | | | |
| | | \$500,000 | CITY: DIRECT PAYMENT TO WE TRANSPORT Continue the transportation policy, as in 2019-20. . Elementary: 1.0 mile . High Schools: 2.0 miles The City will provide funding, as in FY20, to enable continued restoration of the transportation limits. The City will make a direct payment to WE Transport. | | | | | |
| | | \$434,753 | PAYMENT WAIVED BY CITY . The one-time payment for year 4 retention of 9 SROs, after expiration of the COPS grant 6-30-20, based on the 2017 agreement, is waived. | | | | | |
| ADJUSTED EXPENSES | | | | | | | | |
| 3 | INTERNAL SERVICE FUND | Retiree and Worker Compensation Account | The City deduction for the retiree and worker compensation account exceeded the original forecast by \$962,590. The district budgeted the SEGAL projected increase: +\$1,004,667 City Deduction = \$1,967,257, which exceeded the projection by \$962,590. . +\$542,590 on retiree health lines . +\$420,000 on workers compensation lines | | | Confirmed | (\$962,590) | |
| 4 | FOOD/NUTRITION (FNS) | FNS Projected liability | In 2020-21, there is a pending potential liability for payment of FY20 FNS personnel expenses, during the period of school closure. This matter is under review by FNS/OLR. | | | | (\$200,000) | |
| 5 | AFSCME: Pending Contract | FY20 CBA pending contract | In 2020-21, when a CBA-AFSCME is ratified, retro to 7/1/19, the FY20 retroactive increase will be paid. The funds set aside in FY20 have been carried forward. | | | | (\$315,000) | |

BRIDGEPORT SCHOOL DISTRICT

2020-21 BUDGET GAP PLAN 9/8/20 **(\$14,500,000)** V7

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|--------------------|------------------------------|------------------------|--|--|--|------------------|--|---------------------|
| | | | | | | | | |
| 6 | SPECIAL EDUCATION | Projected | Additional expenses are projected in special education, due to opening of new classes and charter school reimbursements. | | | | | (\$300,000) |
| SAVINGS | | | | | | | | |
| 6 | INTERNAL SERVICE FUND | ISF | The prior years' surplus (prior to 2018-19, pre CT Partnership) in the ISF, \$2M, was not needed in 2019-20 to balance the budget. The funds will be available to apply to the 2020-21 budget. | | | Confirmed | | \$2,000,000 |
| 7 | FY20 SURPLUS | COVID19-related | Surplus based on NET of DEBITS PLUS CREDITS. . Refer to the 2019-20 Table of Debits and Credits. | | | Confirmed | | \$6,631,659 |
| GRAND TOTAL | | | | | | | | \$12,420,563 |

GAP BALANCE, after incorporation of REVENUE AND SAVINGS **(\$2,079,438)**

| GAP RESOLUTION ACTIONS - GROUP A | | | | | | | | | ✓ |
|---|---------------------------------|------------------------------------|---|----|----|--------|--------------------|---|---|
| # | Item | Details | Explanation | .. | #P | Amount | Total | . | |
| DEFICIT PREVENTION MODE | | | | | | | | | |
| 1 | Deficit Prevention Mode* | Cost Control and Management | Components: Position Control: (a) District Office vacancies are reviewed to reassess need and generate savings.* (b) Effective 3/1/21, employment of new teacher hires will cease, except in shortage areas. Long-term substitutes cover vacant positions. (c) The district derives savings when vacant positions are covered by substitute personnel, due to a lack of certified and/or qualified candidates. Procurement Control: Stringent enforcement is in place to ensure orders are processed for services and supplies that are mandated or essential only; and at economical cost. Internal Controls: Restrictions, approval workflows and cost-effective practices are applied rigorously to all services, personnel and non-personnel. | | | | \$2,100,000 | | |

BRIDGEPORT SCHOOL DISTRICT

2020-21 BUDGET GAP PLAN

9/8/20

(\$14,500,000)

V7

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|----------------------------|---|--------------------------------|--|--|--|-----------|-----------|
| | | | * The district remains in a Hiring Freeze, which means that any District Office vacancy is carefully reviewed in order to determine the cost-efficient options for maintaining district operations; e.g., (1) Is it possible to eliminate the position and maintain productivity levels, due to reductions in workload and/or introduction of operational efficiencies?; (2) If the position is required, can hiring be delayed?; (3) If specified services are required, what are the least costly options for providing the services, in compliance with all applicable regulations? | | | | |
| PROGRAM ADJUSTMENTS | | | | | | | |
| 2 | Position Consolidation [teacher positions] | Register Loss | Based upon FY21 Register Projection/Allocation Analysis. | | | -2 | \$140,000 |
| 3 | School Administrators | | ATTRITION: 12-month assistant principals; convert to 10-mo positions. . 4 p converted. | | | | \$100,000 |
| 4 | Assessment Program | Grant-funded | The IREADY Assessment will end, due to initiation of a new assessment strategy. New Assessment = Dibbles K-3 NET Savings | | | | \$124,949 |
| 5 | Time Management System Non-certified Staff | Kronos terminates 6/30/2020 | The Kronos time management system ended as of 6-30-20. The Frontline Absence Management System, managed by KES, was implemented at no additional cost, effective May 11, 2020. This is the same system utilized by teachers and classroom paras. The system captures reported absences and requested absences (vacation, personal time). | | | | \$172,900 |
| 5 | Building Sub Program | | In FY21, the district will utilize, through KES, the BUILDING SUB model in lieu of occasional substitutes. A portion of the annual expense (excess cost, compared to the original plan) will be charged to the CARES/CRF grants. | | | | \$500,000 |
| 6 | TRANSPORTATION | | The district will realize savings in transportation, due to the amended school calendar, from 182 to 177 days. | | | Projected | \$500,000 |
| SUMMER PROGRAMS | | | | | | | |
| 6 | Summer Programs | | Distance Learning | | | | \$650,000 |

BRIDGEPORT SCHOOL DISTRICT

2020-21 BUDGET GAP PLAN

9/8/20

(\$14,500,000)

V7

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|----------------------------|--------------------|---------------------|--|--|--|-----------|-------------|---|
| | | | Summer ESY (SPED Extended School Year): Transportation was not needed. | | | | | |
| GRANT CONTRIBUTIONS | | | | | | | | |
| 7A | CRF Grant | Corona Virus Relief | <p>Transportation expenses will be transferred from the operating budget to the CRF grant, which includes a transportation category.</p> <p>This will have the added benefit of compensating for \$650,000 not allocated by the City for transportation in the FY21 budget plan.</p> <p>. Total FY21 Request to City = \$1,400,000</p> <p>. City Contribution: \$+\$250,000 in MBR</p> <p>. City Contribution: \$+\$500,000 direct payment to transportation company</p> <p>. Balance Needed = \$650,000</p> | | | | \$650,000 | |
| 7B | CARES Act Grant | Curriculum Renewal | <p>Redeploy the set aside funds in grants in the comprehensive fiscal plan to other allowable services, in accordance with grant guidelines.</p> <p>Utilize the CARES Act grant for curriculum renewal, in lieu of funds set aside in grants for curriculum renewal.</p> | | | | \$500,000 | |
| 8 | FEMA Reimbursement | | <p>The district applied for the First Quarter FEMA reimbursement, April-June 2020: 75% of COVID-related expenses for overtime, PPE and other services.</p> <p>The reimbursement will be paid in 2020-21.</p> | | | Projected | \$225,000 | |
| 9 | STATE Magnet Grant | | <p>The projected FY21 enrollment in interdistrict magnet school is lower than FY20.</p> <p>There is a projected loss of revenue.</p> <p>Current: (\$141,364)</p> | | | Projected | (\$150,000) | |
| GRAND TOTAL | | | | | | -2 | \$5,512,849 | 0 |

| | |
|--|--------------------|
| GAP BALANCE, after REVENUE/SAVINGS and GROUP A ACTIONS: | \$3,433,412 |
|--|--------------------|

CONTINGENCY ACTIONS - GROUP B

| # | Item | Details | Explanation | .. | #P | Amount | Total | . |
|----|---------------------|-------------|---|----|----|--------|-------|---|
| 10 | Annual Reassessment | Summer 2020 | <p>ANNUAL SUMMER REASSESSMENT OF THE FISCAL CONDITION</p> <p>. Based upon the annual reassessment of the fiscal condition for the new fiscal year, which takes place in the summer, projections and the monetary need are reassessed.</p> <p>. The annual reassessment includes, but is not limited to:</p> <p>analysis of the final end of year condition for the prior year,</p> | | | | | |

BRIDGEPORT SCHOOL DISTRICT

2020-21 BUDGET GAP PLAN

9/8/20

(\$14,500,000)

V7

| | | | | | | |
|--------------------|--|---|---|--|-----|---|
| | | review of grant appropriations (when released) in conjunction with rollover amounts required to cover escalated costs in the new fiscal year, comparison of actual turnover savings to the projections, reexamination of projected special education expenditures, updates to projected Deficit Prevention Mode savings, recalculation of benefits etc. | | | | |
| | | POTENTIAL CONTINGENCY ACTIONS | | | | |
| | | Grants with Rollover Components (e.g., Title I): | | | | |
| | | <i>As needed....</i> | | | | |
| | | We can potentially apply amounts in excess of the need to cover escalated costs. | | | | |
| | | However, this action could negatively impact the stability of the grant in the subsequent year. | | | | |
| GRAND TOTAL | | | 0 | | \$0 | 0 |

| | | |
|--|--|-------------|
| GAP BALANCE, with REVENUE + ACTION GROUPS A/B | | \$3,433,412 |
| THIS AMOUNT IS DEPOSITED IN THE BOE ISF, ON RESERVE, available for withdrawal in FY21 or a future year, if and when needed to balance the BOE operating budget. | | \$3,433,412 |

2019-20: NET SAVINGS = DEBITS PLUS CREDITS

| # | Item | Details | Explanation | .. | ... | Amount | Total | . |
|---|--------------------------------|---------|--|----|-----|--------|-------------|---|
| | DEBITS | | | | | | | |
| ◆ | Food/Nutrition Services | | Through responsible fiscal management, a projected shortfall was avoided and a surplus resulted. See below. | | | | \$0 | |
| ◆ | SPED/Medicaid | | Final Excess Cost Cap for OOD Tuition = 29.11%, up from 26.38% in FY19. Medicaid: Tele-education services are eligible under strict guidelines. | | | | (\$400,000) | |
| ◆ | FEMA | | The district applied for FEMA reimbursement (75%) for eligible expenses incurred in FY20. It is expected that the reimbursement will be paid in FY21. The district incurred the expense in the 2019-20 budget. | | | | (\$300,000) | |
| ◆ | Retirement Payouts | | Expenses for retirement payouts, beyond the amount originally set aside in the budget. | | | | (\$150,000) | |

BRIDGEPORT SCHOOL DISTRICT

2020-21 BUDGET GAP PLAN

9/8/20

(\$14,500,000)

V7

| CREDITS | | | | | |
|-----------------|-------------------------|---------------------|---|--------------------|--------------------|
| ◆ | Food/Nutrition Services | | Final End of Year (EOY) Balance: Surplus | | \$925,299 |
| | | | A projected potential deficit was successfully converted to a surplus, due to strict adherence to fiscal controls and prudent direction of expenditures. | | |
| | | | This amount has been deposited in the BOE ISF/FNS account, to defray the cost of FNS retirees and FNS worker compensation cases; and on reserve, to be withdrawn if needed in 2020-21 to balance the FNS budget. | | |
| | | | In 2020-21, there is a pending potential liability for payment of FY20 personnel expenses, during the period of school closure. This matter is under review by FNS/OLR. | | |
| | | | ... Projected Potential Liability: (\$200,000) | | |
| ◆ | Transportation | | WE Transport COVID19 Contract Addendum | | \$3,400,000 |
| | | | Transportation providers without contracts | | \$300,000 |
| ◆ | Substitute Personnel | | Occasional substitutes --- ended as of March 13th | | \$700,000 |
| | | | . Teachers and paraprofessionals | | |
| ◆ | AFSCME Contract | CBA Salary Increase | The AFSCME collective bargaining agreement (7/1/19) is not yet ratified. | | \$315,000 |
| | | | Funds set aside for an anticipated CBA salary increase were not needed in FY20. | | |
| ◆ | Various Areas | | End of Year Savings: | | \$1,841,359 |
| | | | . Athletics, security, utilities and optimal use of grant funds | | |
| | | | . Overtime (Facilities, Security, Snow): \$600,000 | | |
| | | | . Legal services: \$600,000 | | |
| SUBTOTAL | | | SURPLUS, to be carried forward into 2020-21 | | \$6,631,659 |
| | | | [in grant rollovers AND temporary placement in ISF for withdrawal in 2020-21] | | |
| | | | ...DEPOSIT IN THE BOE ISF | \$5,066,359 | |
| | | | ...DEPOSIT IN THE BOE ISF - FNS | \$925,299 | |
| | | | ...ROLLOVER IN GRANT ACCOUNTS (e.g., Title I) | \$640,000 | |
| | | | | \$6,631,659 | |