



Mansfield Public Schools

Superintendent's Recommended Budget
2017-2018



Mansfield Public Schools Mission

It is the mission of the Mansfield Board of Education, in partnership with the Mansfield community, to ensure that all children acquire the knowledge, skills, and attributes essential for personal excellence in learning, life, and work within our global community.

Core Beliefs

- It is our obligation to teach academic and social skills while promoting the emotional, physical, and behavioral development of all children.
- Children thrive and experience success when we provide instruction and opportunities that value individual abilities and interests.
- Equal access to our district's programs and services will be afforded to all children.
- All children and staff deserve a safe, secure and supportive school environment.
- Schools excel when staff engage in continuous improvement of practice and life-long learning.
- It is the responsibility of our schools to engage, support, and involve families.
- Our schools are strengthened when the school and community work together, each contributing to the success of the other.

Moving into the Future

- ◆ Structures for Teacher Leadership and Curriculum Work
- ◆ Job-embedded Professional Learning
- ◆ Focus on Student Centered Instructional Practices
- ◆ Identification of 21st Century Learning Expectations
- ◆ Attention to Developing the Whole Child

Achievements

- Percentage of students meeting or exceeding achievement levels on Smarter Balanced Assessments in mathematics and language arts greater than or equal to the average of students in like districts (DRG C) in all six grade levels.
- Of the 29 DRG C districts, Mansfield ranks first in grade 7 mathematics and grades 3 and 8 ELA.
- Percentage of students meeting or exceeding achievement levels on Connecticut Mastery Test Science Assessment greater than the average of students in like districts (DRG C) in grade eight.

Achievements continued

- Vex Robotics Teams regularly qualify for the Southern New England Regional Tournament. 42 students participated in this program.
- 2014-2015 National Latin Exam High School Level I
 - 1 Silver Award
 - 5 Magna Cum Laude Awards
 - 2 Cum Laude Awards
- 45 students participated in the CT History Day Project. Four students advanced all the way to the National History Day Competition.
- Fifteen students were selected to participate in the Eastern Regional Music Festival

Achievements continued

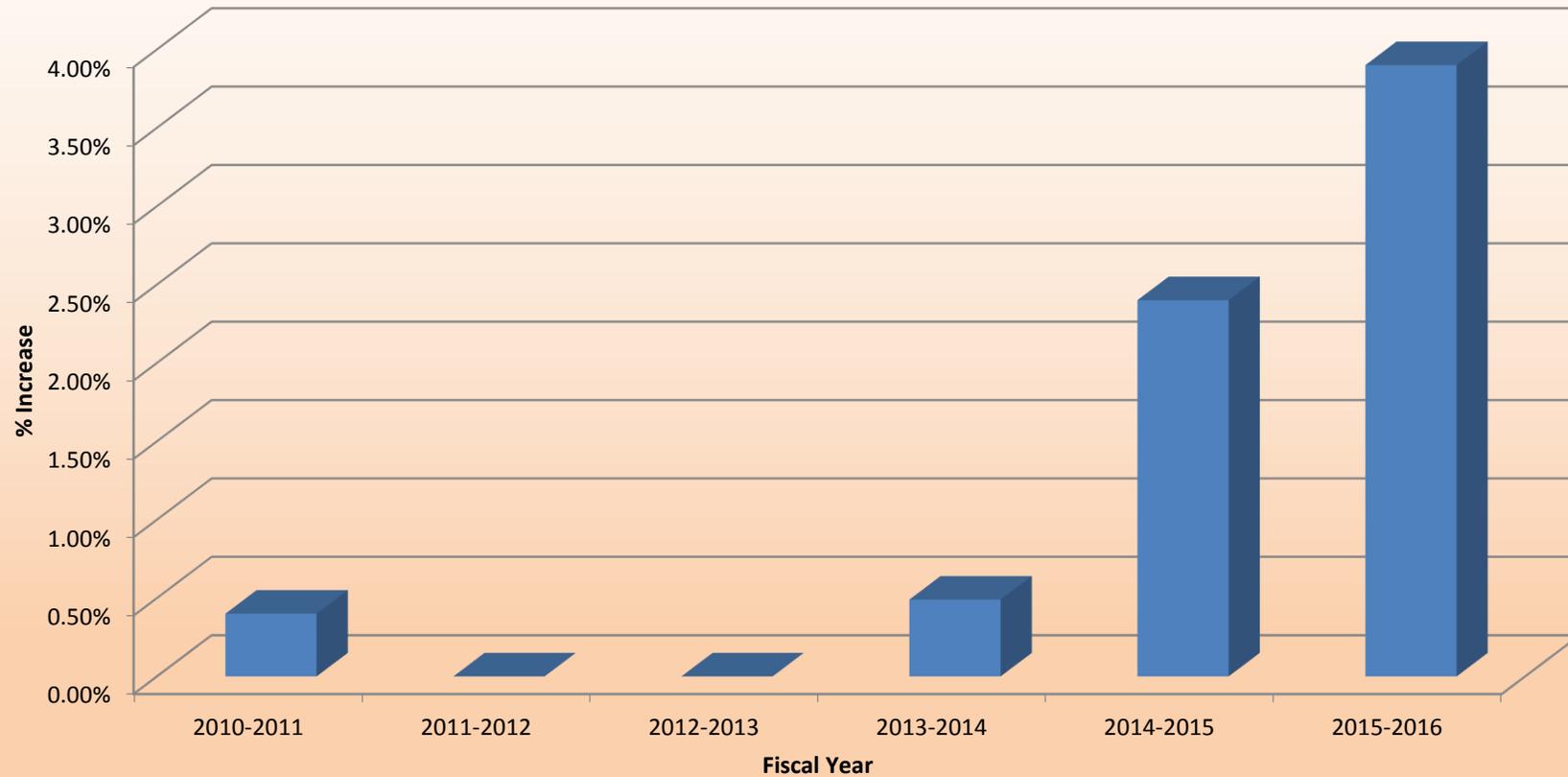
- 57% of MMS student participate in one or more music ensembles with 25% of students participating in more than one ensemble.
- Over one half of MMS students participates in after school activities.
- Teachers and administrators regularly present at local, national, and international conferences including in 2016-2017 thus far four national level presentations and one international presentation.
- Staff member named UCONN Neag School's Outstanding School Educator 2017.

Budget History

Year	Approved Budget	% Incr/(Decr)
2010-11	\$20,588,160	(0.4%)
2011-12	\$20,588,160	0%
2012-13	\$20,588,160	0%
2013-14	\$20,688,160	.49%
2014-15	\$21,193,884	2.4%
2015-16	\$22,022,750	3.9%
2016-17	\$22,980,500	4.35%

- Average Budget Increase 2010-2016: 1.53%.
- Change in Enrollment 2010-2016: -99 students.

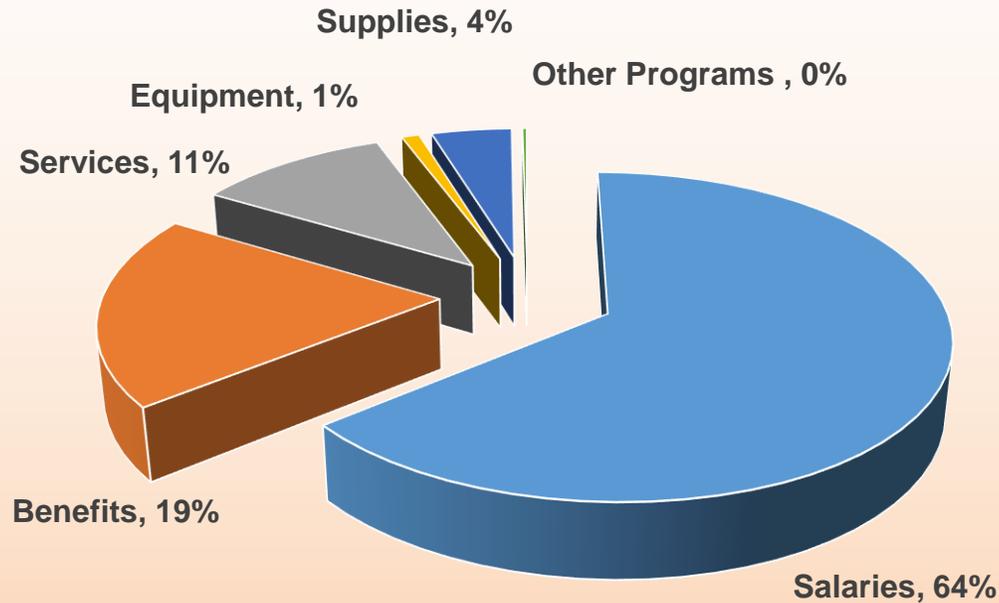
Change in Budget 2010~2016



District Framework

- The district is committed to promoting rigorous academic outcomes, social skills, and the habits of mind necessary for growth in life, learning, and work beyond school including the ability to communicate effectively, work collaboratively, and think critically and creatively.
- The district is committed to providing student-centered instructional practices that are responsive to student learning styles, promote resilience, and allow for personalization and individual growth in academics and the related arts.
- The district uses purposeful assessments to inform instruction and monitor individual student progress aligned with learning goals.
- The district supports embedded professional learning that advances the goals of the district and engages staff in continuous improvement.
- The district celebrates the unique and diverse community of Mansfield by building partnerships between families, schools, and the larger community.
- The district works in a fiscally responsible manner to align its organizational systems and resources to achieve established goals.

Proposed Budget 2017~2018



2017-18 Proposed	\$23,550,160
2016-17 Budget	\$22,980,500
Increase	\$ 569,660
% Increase	2.5%

Major Cost Drivers Increases and Reductions:

- Obligated Salary Increases - \$427,473
- Pupil Transportation - \$114,480
- Special Education Tuition - \$40,800
- Shared Finance & IT Costs - \$26,845
- Health Insurance – (\$31,900)
- Energy – (\$30,000)

Cost Reductions and Containments

Reduction in energy costs and health insurance

- Energy (Diesel, Oil, Natural Gas) reduced \$30,000
- Health Insurance and other benefits reduced \$88,580
- Early Retirement Fund \$33,140
- Reduction in custodial overtime \$11,809

Special education costs have been contained through careful planning and programming to meet individual needs within Mansfield Public Schools.

- Percent of budget allocated to special education costs
 - 2013-2014 13.9%
 - 2014-2015 13.4%
 - 2015-2016 13.3%
 - 2016-2017 13.1%
 - 2017-2018 12.9%

Staffing Adjustments

- Reduce two elementary classroom positions due to lower enrollment
- Reduce one grade 8 position due to lower enrollment
- Add one grade 5 position due to increased enrollment
- Add one contingency teacher to address any unforeseen enrollment increases

Class Size

BOE Guidelines

Grade	Number of Students per Class
K-3	14-18
4-5	16-20
6-8	21-23

Actual Class Size Academic Core Courses

Grade	Average Class Size
K-3	16
4	17
5	19
6-8	18

Program Development/Teacher Leadership

Create Teacher Leader Positions and Provide Stipends

- 1 Music
- 1 Physical Education
- 1 World Languages
- 1 Art and Related Arts

Professional Learning

Continue to use substitute funds, professional development days, and teacher evaluation plan to support continuous professional learning.

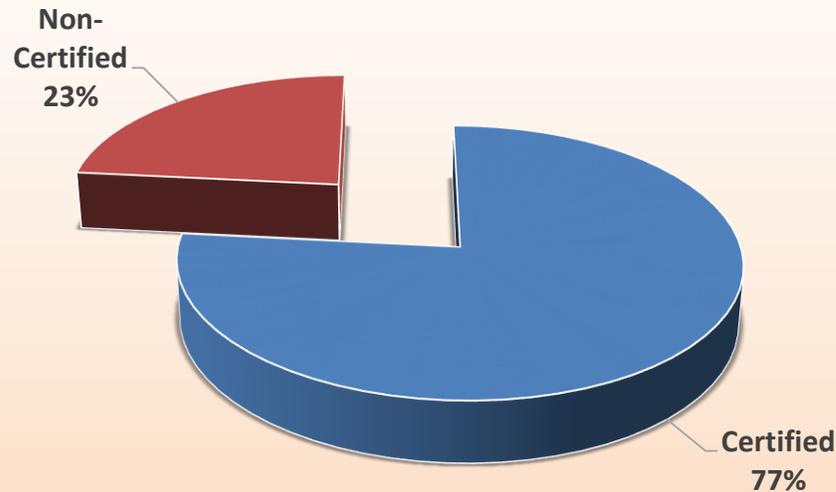
- Professional Development Substitute Positions (cost neutral)
- Time for embedded learning

Community Relations

Work in collaboration with Town of Mansfield to enhance communication strategies, improve “brand” recognition, and promote community events and achievements.

- Communications Intern (year end funds)
- Website and social media improvements (cost-neutral)

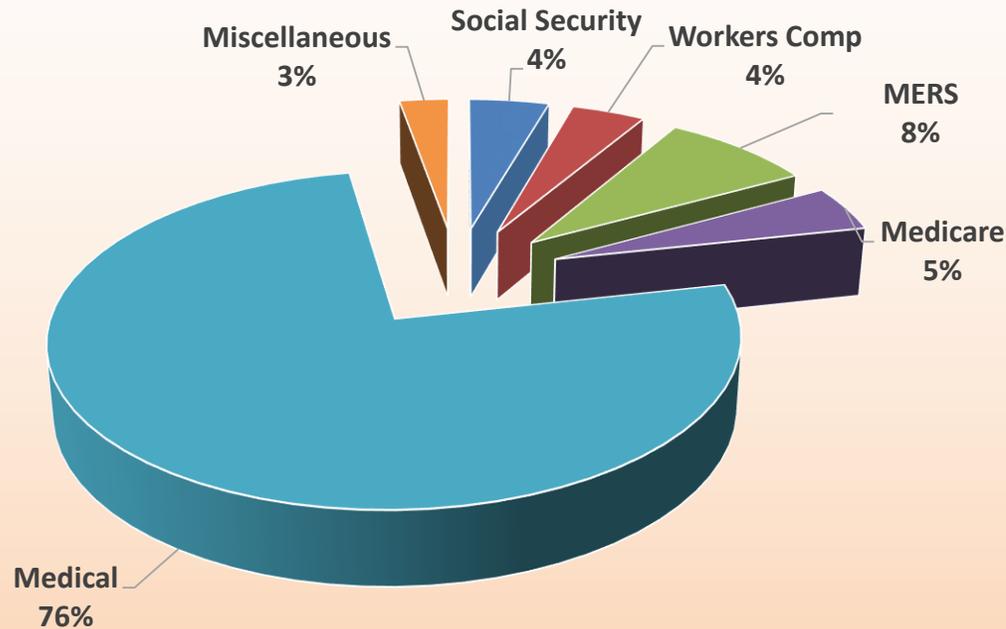
Proposed Budget – Salaries



- Salary costs account for 64% of operating budget
- Salary increases account for 52% of the overall increases
- Reduction of 2 Elementary classroom positions
- Transfer of one middle school position – grade 8 to grade 5
- Contingency Teaching position to address possible needs
- Team Leader positions for related arts

2017-18 Proposed	\$15,109,860
2016-17 Budget	\$14,812,740
Increase	\$ 297,120
% Increase	2.0%

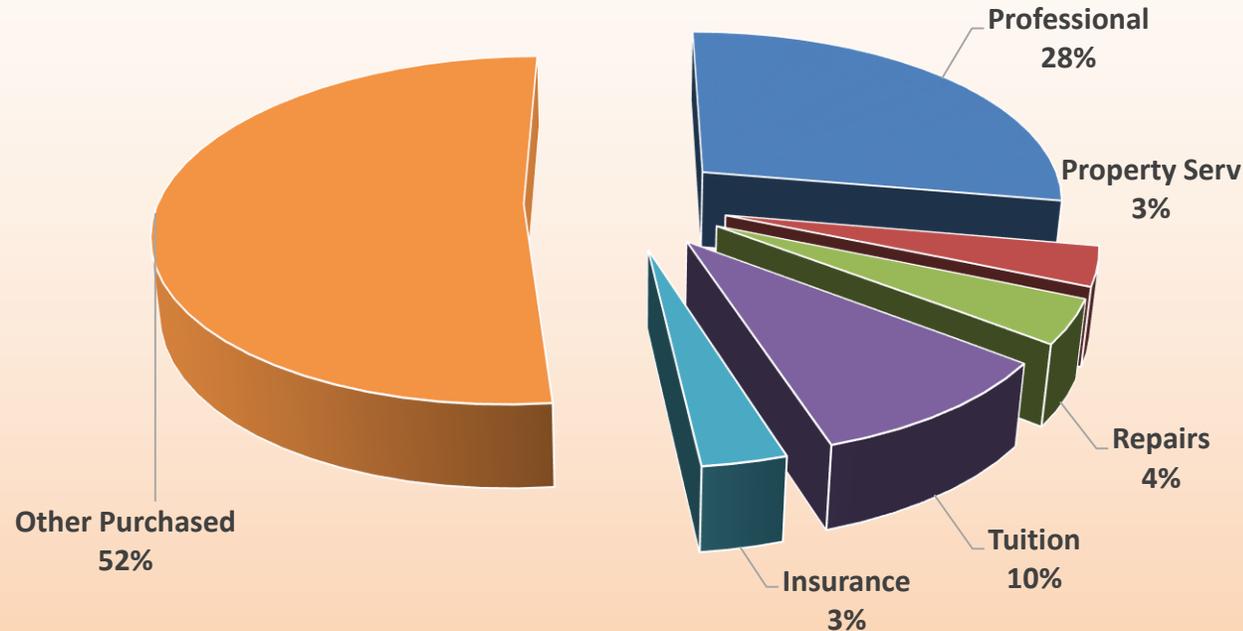
Proposed Budget – Benefits



- Benefits costs account for 19% of operating budget
- Medical Insurance accounts for 75% of benefit costs.
- Following two years of significant increases in claims, claims experience has decreased nearly 17%
- Overall decrease of 2.1%

2017-18 Proposed	\$ 4,576,930
2016-17 Budget	\$ 4,673,660
(Decrease)	(\$ 96,730)
(% Decrease)	(2.1%)

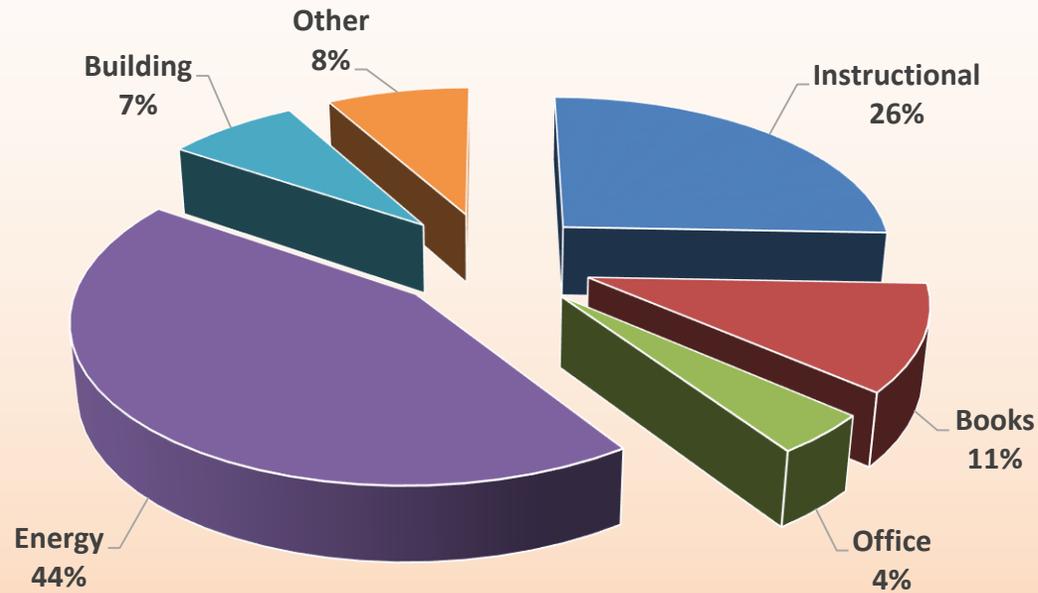
Proposed Budget – Services



2017-18 Proposed	\$ 2,523,100
2016-17 Budget	\$ 2,128,330
Increase	\$ 394,770
% Increase	18.5%

- Significant Services:
 - Transportation Services reflects new contract
 - Outplaced Tuition
 - Shared Finance Services
 - Shared Information Technology Services
 - Occupational & Physical Therapy Services
 - Repairs & Maintenance Services

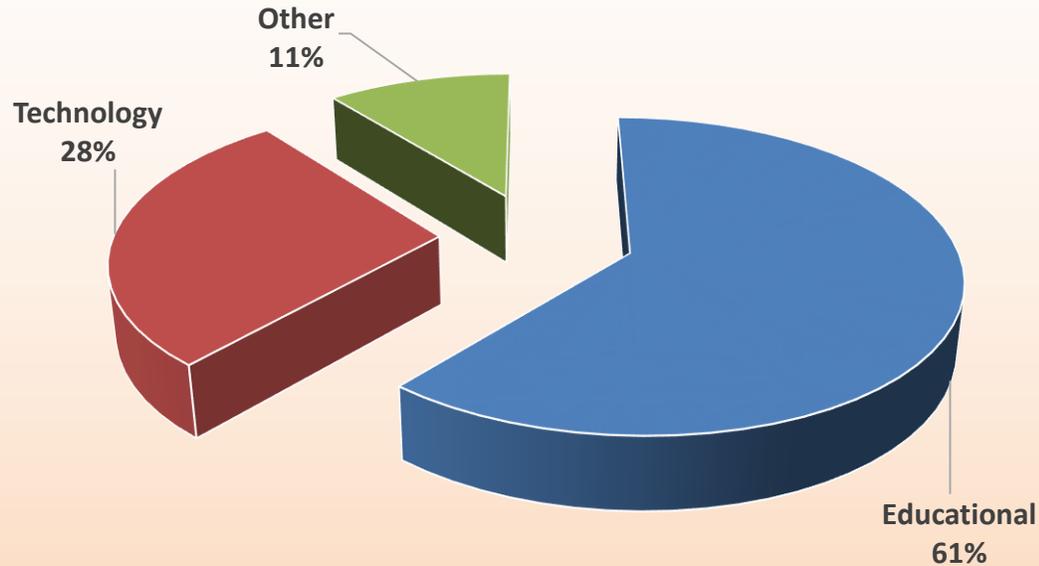
Proposed Budget – Supplies



2017-18 Proposed	\$ 1,053,590
2016-17 Budget	\$ 1,085,540
(Decrease)	(\$ 31,950)
(% Decrease)	(2.9%)

- Energy accounts for 44% of this category
 - Reduction in cost of diesel fuel, fuel oil, and natural gas
 - Adjustment for prior year actual cost to budget
- Instructional Supplies
 - Less than 1% increase
- Textbooks
 - Less than 1% increase

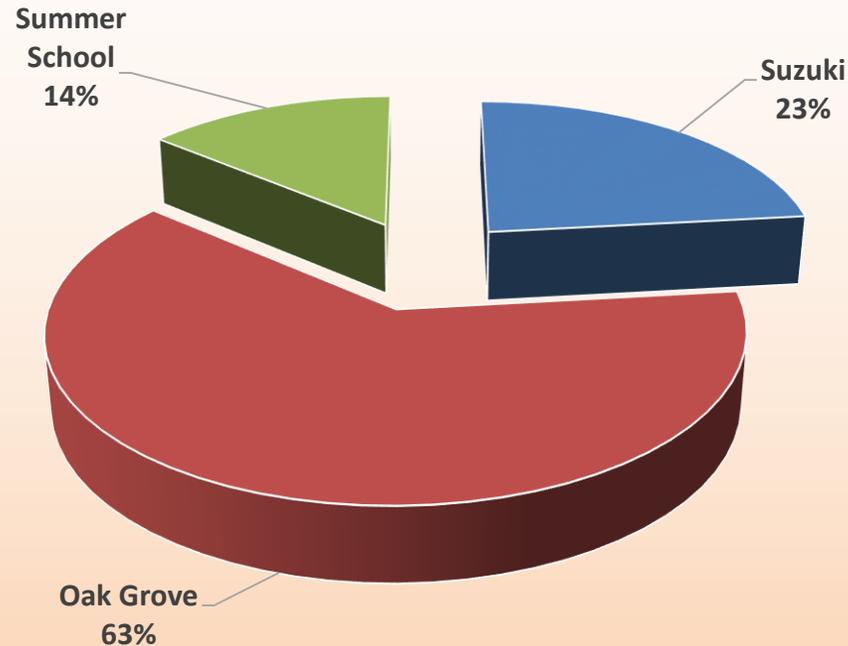
Proposed Budget – Equipment



2017-18 Proposed	\$ 231,510
2016-17 Budget	\$ 227,640
Increase	\$ 3,870
% Increase	1.7%

- Educational Equipment accounts for 61% of this category
- Technology
 - Increase of \$12,940 for replacement of current systems such as website
- Other
 - Decrease of \$10,520 for music and media equipment purchased in current year

Proposed Budget – Other Programs



2017-18 Proposed	\$ 55,170
2016-17 Budget	\$ 52,590
Increase	\$ 2,580
% Increase	4.9%

- Suzuki Program
 - Violin & Cello lessons
 - No change to program
- Oak Grove Montessori
 - Provides services of a school nurse
 - Increase to cover cost and reduction in State aid
- Summer School
 - Middle School program
 - Increase to cover cost of the current program

Next Steps

- January 26th Workshop
 - Regular Programs – Elementary Schools and Middle School
- February 2nd Workshop
 - District Management, Support Services, Special Education
- February 9th Board Meeting
 - Board Detail Review and Adoption

Budget Development Process

Budget Development

- Examined expenditures from past three years across each school and department
- Identified reductions and needs for each account line
- Continued some realignment of accounts to reflect actual expenses by budget line/category
- Reviewed actual and projected enrollment and developed staffing proposal

Budget Account Structure

▶ Budget Account Structure

Fund	Program or Activity	Object	Location
Grouping of related accounts	Identifies the program or activity that you want to track	Identifies the type of expense or the source of revenue	Identifies an actual location or grouping of programs
XXX	XXXXXX	XXXXXX	XX

Budget Account Structure

- ▶ Fund

- ▶ Highest level of grouping
- ▶ Level of adoption
 - ▶ Board Operating Budget – Fund 112
 - ▶ Capital Projects – Fund 400
 - ▶ Other Operating – Fund 270

- ▶ Program or Activity

- ▶ Grouping to account for resources and expenses for a particular program or activity
 - ▶ Board Budget – Language Arts = 61102; Facilities Management = 62710

Budget Account Structure

▶ Object

- ▶ Lowest level of detail
- ▶ Identifies the specific cost or revenue
 - ▶ Expense item – Instructional Assistant Salaries = 51101;
Instructional Supplies = 54101
 - ▶ Revenue item – Education Cost Sharing Grant = 40401

▶ Location

- ▶ Mid-level of grouping
 - ▶ Specific location – Goodwin = 02, Southeast = 03, Vinton = 04,
Middle School = 01
 - ▶ Grouping of programs – District-wide = 50, Support Services = 51,
Special Education = 52

Budget Account Structure

Fund	Program or Activity	Object	Location
XXX	XXXXXX	XXXXXX	XX
112	61102	54101	01
Board Operating Budget	Reading/Language Arts	Instructional Supplies	Middle School

- ▶ Reporting can be done at any level or multiple levels

Budget Process

- ▶ Superintendent Proposes Budget
- ▶ Board of Education Reviews – May Recommend Changes
- ▶ Board of Education Adopts Budget

- ▶ Town Manager Proposes Budget to Town Council which includes the Board Adopted Budget
- ▶ Town Council Reviews – May Recommend Changes to Manager's Proposed Budget or the Board of Education Adopted Budget (Bottom Line only)
- ▶ Town Council Adopts Budget for presentation to the Voters at Town Meeting

Budget Process

- ▶ October - Kick-off meeting to distribute instructions, worksheets, and any specific guidelines
- ▶ Administrators prepare their narratives & requested budgets
- ▶ Superintendent and Finance Director meet with all Administrators to review their proposals
 - ▶ Line by line review including supporting information for requests
 - ▶ Staffing and Class size review
- ▶ Superintendent finalizes proposed budget

Budget Process

- ▶ January - Superintendent Proposes Budget to Board
- ▶ Board of Education Reviews – May Recommend Changes
- ▶ Board of Education Adopts Budget

- ▶ Town Manager Proposes Budget to Town Council which includes the Board Adopted Budget
- ▶ Town Council Reviews – May Recommend Changes to Manager's Proposed Budget or the Board of Education Adopted Budget (Bottom Line only)
- ▶ Town Council Adopts Budget for presentation to the Voters at Town Meeting

Budget Account Structure

▶ Budget Account Structure

Fund	Program or Activity	Object	Location
Grouping of related accounts	Identifies the program or activity that you want to track	Identifies the type of expense or the source of revenue	Identifies an actual location or grouping of programs
XXX	XXXXXX	XXXXXX	XX

Budget Account Structure

- ▶ Fund

- ▶ Highest level of grouping
- ▶ Level of adoption
 - ▶ Board Operating Budget – Fund 112
 - ▶ Capital Projects – Fund 400
 - ▶ Other Operating – Fund 270

- ▶ Program or Activity

- ▶ Grouping to account for resources and expenses for a particular program or activity
 - ▶ Board Budget – Language Arts = 61102; Facilities Management = 62710

Budget Account Structure

▶ Object

- ▶ Lowest level of detail
- ▶ Identifies the specific cost or revenue
 - ▶ Expense item – Instructional Assistant Salaries = 51101;
Instructional Supplies = 54101
 - ▶ Revenue item – Education Cost Sharing Grant = 40401

▶ Location

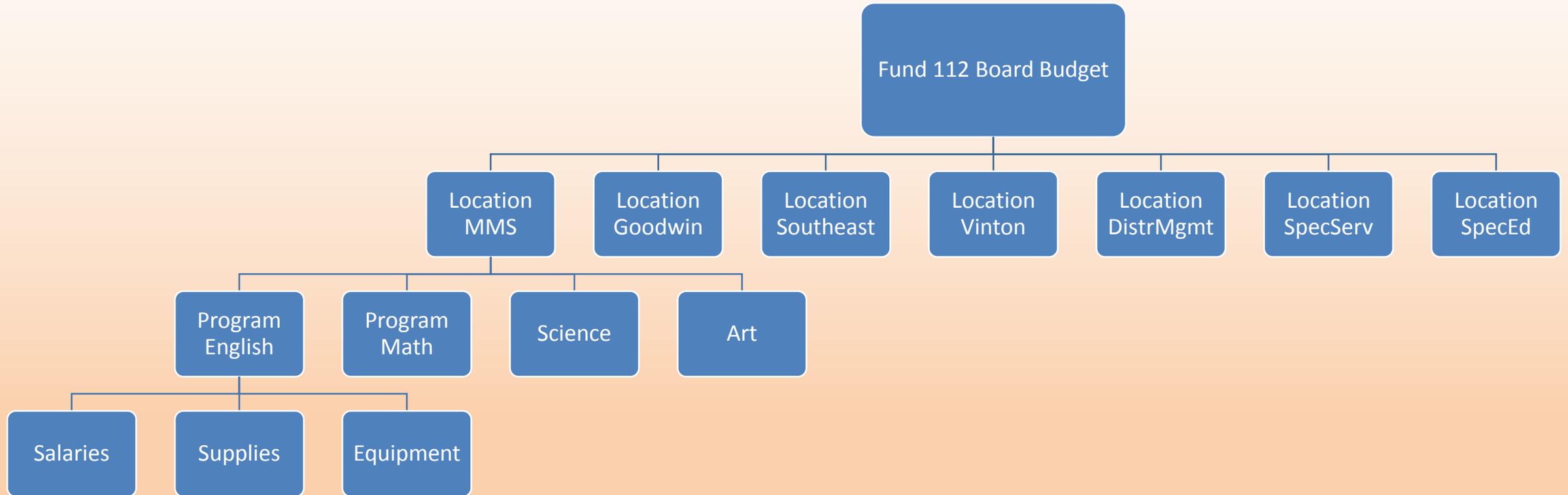
- ▶ Mid-level of grouping
 - ▶ Specific location – Goodwin = 02, Southeast = 03, Vinton = 04,
Middle School = 01
 - ▶ Grouping of programs – District-wide = 50, Support Services = 51,
Special Education = 52

Budget Account Structure

Fund	Program or Activity	Object	Location
XXX	XXXXXX	XXXXXX	XX
112	61102	54101	01
Board Operating Budget	Reading/Language Arts	Instructional Supplies	Middle School

- ▶ Reporting can be done at any level or multiple levels

Budget Account Structure



The Budget Document

- ▶ Communications device – Policy, Financial and Operational Information
- ▶ Broken into (8) sections:
 - ▶ Overview
 - ▶ Revenues and Tax Rate
 - ▶ Budget Summaries
 - ▶ Regular Education
 - ▶ District Management
 - ▶ Support Services
 - ▶ Special Education
 - ▶ Other Programs

The Budget Document

▶ Overview

- ▶ Narrative discussion of budget as a whole; key points
- ▶ Board Goals
- ▶ Enrollment & Staffing Summaries
- ▶ Budget in Brief & Significant Features

▶ Revenues and Tax Rate

▶ Budget Summaries

- ▶ By Object
- ▶ By Program
- ▶ By Location (K-4 and 5-8 summaries)

The Budget Document

- ▶ Regular Education, District Management, Support Services, Special Education Sections
 - ▶ Narrative section – program description; highlights of current year; objectives of coming year; major budget changes and commentary
 - ▶ Financial Budget section – (2) prior years budget activity; current year budget; proposed budget; increase/(decrease); percentage increase/(decrease)
- ▶ Other Programs
 - ▶ Oak Grove School, Suzuki Program, Food Services
 - ▶ Narrative section – program description; highlights of current year; objectives of coming year; major budget changes and commentary
 - ▶ Financial section – Statement of Revenues, Expenditures and Fund Balance