

**TOWN OF TRUMBULL
NOTICE OF
SPECIAL BOARD OF FINANCE MEETING**

DATE: May 23, 2012
TIME: 7:00 P.M.
PLACE: Council Chambers

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

05-12-06A – BONDING RESOLUTION

To consider and act upon a resolution entitled "RESOLUTION APPROPRIATING \$3,430,000 FOR THE TRUMBULL BOARD OF EDUCATION CAPITAL IMPROVEMENT PLAN 2012-2013 AND AUTHORIZING THE ISSUE OF \$3,430,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE".

05-12-06B – BONDING RESOLUTION

To consider and act upon a resolution entitled "RESOLUTION APPROPRIATING \$3,195,000 FOR THE TRUMBULL CAPITAL IMPROVEMENT PLAN 2012-2013 AND AUTHORIZING THE ISSUE OF \$3,195,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

FISCAL YEAR 2011-12 SUPPLEMENTAL APPROPRIATION

05-12-07	Timothy Herbst, First Selectman	FROM:	General Fund	\$78,587
		TO:	01013800-522202 Professional Services System Efficiencies Consulting Services for Town and BOE	\$78,587

FISCAL YEAR 2011-2012 TRANSFER

05-12-08	Jamie Bratt, Director of Planning and Development	FROM:	01014200-501101 Full time salaries	\$38,000
		TO:	01014200-522202 Program Services Consulting service to review and make recommendations on the Town's Master Plan. Adoption of Master Plan is required by the State.	\$38,000

FISCAL YEAR 2011-2012 TRANSFER

05-12-09	Jamie Bratt, Director of Planning and Development	FROM:	01014200-501101 Full time salaries	\$25,307
		TO:	01014200-501102 Part time salaries To replenish part time salaries originally budgeted as full time.	\$25,307

SETTING OF THE MILL RATE

- 2012-2013 Revenue – Used in Mill Rate Calculations
- Fund Balance Report

ADJOURNMENT

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: May 23, 2012
AGENDA: 5-12-06A
AMOUNT: \$3,430,000

2011-2012

(A) APPROPRIATION []

FROM: ACCOUNT NO.
ACCOUNT NAME

TO: ACCOUNT NO.
ACCOUNT NAME

(B) TRANSFER []

FROM: ACCOUNT NO.
ACCOUNT NAME

TO: ACCOUNT NO.
ACCOUNT NAME

(C) SUMMARY OF REQUEST

To consider and act upon a resolution entitled "RESOLUTION APPROPRIATING \$3,430,000 FOR THE TRUMBULL BOARD OF EDUCATION CAPITAL IMPROVEMENT PLAN 2012-2013 AND AUTHORIZING THE ISSUE OF \$3,430,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE".

(D) REQUESTED BY:

Al Barbarotta

(E) SUPPORTING DATA:

SEE ATTACHMENT.

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION


TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___

RESOLUTION APPROPRIATING \$3,430,000 FOR THE TRUMBULL BOARD OF EDUCATION CAPITAL IMPROVEMENT PLAN 2012-2013 AND AUTHORIZING THE ISSUE OF \$3,430,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Section 1. The sum of \$3,430,000 is appropriated for the planning, acquisition and construction of the Town of Trumbull Board of Education Capital Improvement Plan 2012-2013, as adopted and amended by the Town Council from time to time, and consisting of: (i) Life Safety; (ii) Energy efficiency (iii); (iv) miscellaneous other school system wide improvements; and for appurtenances, equipment and services related thereto, or so much thereof as may be accomplished within such appropriation, including administrative, advertising, printing, legal and financing costs to the extent paid therefrom, said appropriation to be in addition to all prior appropriations for said purpose. The Town Council may by resolution transfer funding herein authorized among projects within the 2012-2013 CIP.

Section 2. To meet said appropriation \$3,430,000 bonds of the Town or so much thereof as shall be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date. Said bonds may be issued in one or more series as determined by the First Selectman and the and the Town Treasurer (hereafter the Town Officials), and the amount of bonds of each series to be issued shall be fixed by the Town Officials. Said bonds shall be issued in the amount not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, printing and legal costs of issuing the bonds. Capital project revenues, including bid premiums and investment income derived from investment of bond proceeds (and net investment income derived from note proceeds) are authorized to be credited by the Director of Finance to the project account and expended to pay project expenses customarily paid therefrom. The remaining appropriation and bond authorization shall be reduced by the amount of capital project revenues so credited. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, or, be combined with other bonds of the Town and such combined issue shall be in the denomination per aggregate maturity of \$1,000 or a whole multiple thereof, be issued in bearer form or in fully registered form, be executed in the name and on behalf of the Town by the manual or facsimile signatures of the Town Officials, bear the Town seal or a facsimile thereof, be certified by a bank or trust company designated by the Town Officials, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by the Town Officials, and be approved as to their legality by Joseph Fasi LLC, of Hartford. They shall bear such rate or rates of interest as shall be determined by the Town Officials. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The aggregate principal amount of the bonds to be issued, the annual

installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such bonds, shall be determined by the Town Officials, in accordance with the General Statutes of the State of Connecticut, as amended.

Section 3. Said bonds shall be sold by the Town Officials, in a competitive offering or by negotiation, in their discretion. If sold at competitive offering, the bonds shall be sold upon sealed proposals, auction, or similar competitive process at not less than par and accrued interest on the basis of the lowest net or true interest cost to the Town. A notice of sale or a summary thereof describing the bonds and setting forth the terms and conditions of the sale shall be published at least five days in advance of the sale in a recognized publication carrying municipal bond notices and devoted primarily to financial news and the subject of state and municipal bonds. If the bonds are sold by negotiation, the provisions of purchase agreement shall be subject to approval of the Town Council.

Section 4. The Town Officials, are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be executed in the name and on behalf of the Town by the manual or facsimile signatures of the Town Officials, bear the Town seal or a facsimile thereof, be payable at a bank or trust company designated by the Town Officials, be approved as to their legality by Joseph Fasi LLC, of Hartford, and be certified by a bank or trust company designated by the Town Officials, pursuant to Section 7-373 of the General Statutes of Connecticut, as amended. They shall be issued with maturity dates which comply with the provisions of the General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the project. Upon the sale of said bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 5. Resolution of Official Intent to Reimburse Expenditures with Borrowings. The Town (the "Issuer") hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and after the date of passage of this ordinance in the maximum amount and for the capital project defined in Section 1 with the proceeds of bonds, notes, or other obligations ("Bonds") authorized to be issued by the Issuer. The Bonds shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the project, or such later date the Regulations may authorize. The Issuer hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance or his designee is authorized to pay project expenses in accordance herewith pending the issuance of reimbursement bonds, and to amend this declaration.

Section 6. The Town Officials, are hereby authorized to exercise all powers conferred by section 3-20e of the general statutes with respect to secondary market disclosure and to provide annual information and notices of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this ordinance.

Section 7. It is hereby found and determined that it is in public interest to issue all, or a portion of, the Bonds, Notes or other obligations of the Town as qualified private activity bonds, or with interest that is includable in gross income of the holders thereof for purposes of federal income taxation. The Town Officials are hereby authorized to issue and utilize without further approval any financing alternative currently or hereafter available to municipal governments pursuant to law including but not limited to any “tax credit bonds” or “Build America Bonds” including Direct Payment and Tax Credit versions.

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: May 23, 2012
AGENDA: 5-12-06B
AMOUNT: \$3,195,000

2011-2012

(A) APPROPRIATION []

FROM: ACCOUNT NO.
ACCOUNT NAME

TO: ACCOUNT NO.
ACCOUNT NAME

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(D) REQUESTED BY:

Timothy M. Herbst, First Selectman; Maria Pires, Director of Finance;
John Marsilio, Director of Public Works

(E) SUPPORTING DATA:

SEE ATTACHMENT.

(F) CONCURRENCE: YES [] NO [] NEED ADD'L INFORMATION



TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
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3. TABLED ___
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Section 1. The sum of \$3,195,000 is appropriated for the planning, acquisition and construction of the Town of Trumbull Capital Improvement Plan 2012-2013, as adopted and amended by the Town Council from time to time, and consisting of: (i) Roadway reconstruction and improvement (ii) Public facilities; (iii) Fleet and equipment; (iv) other projects; (v) Enterprise, and for appurtenances, equipment and services related thereto, or so much thereof as may be accomplished within such appropriation, including administrative, advertising, printing, legal and financing costs to the extent paid therefrom, said appropriation to be in addition to all prior appropriations for said purpose. The Town Council may by resolution transfer funding herein authorized among projects within the 2012-2013 CIP.

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TOWN OF TRUMBULL
Funding Plan for Capital Improvements
CY 2012

	CY 2012	LOCIP	ROAD AID	GRANT	BUDGET	BOND
Board of Education	\$ 3,359,542	\$ -	\$ -	\$ -	\$ -	\$ 3,359,542
Roadways	1,536,090	-	499,349	80,221	-	956,520
Public Facilities	335,000	40,000	-	-	-	295,000
Fleet & Equipment	654,000	-	-	-	-	654,000
Other	3,687,000	152,000	-	2,012,500	371,000	1,151,500
Enterprise	73,000	-	-	-	-	73,000
TOTAL*	\$ 9,644,632	\$ 192,000	\$ 499,349	\$ 2,092,721	\$ 371,000	\$ 6,489,562

financing costs 2%

129,791.24

* Projected costs are gross amounts; actual bonded amounts will be net of any other funding sources, including State reimbursements. Amounts proposed for future periods are not adjusted for inflation.

6,619,353.24

	CY 2012	LOCIP	ROAD AID	GRANT	BUDGET	BOND
<u>Board of Education</u>						
Life Safety	477,750					477,750
Technology	-					-
Energy Efficiency	1,107,500					1,107,500
Miscellaneous	1,774,292					1,774,292
TOTAL BOE	3,359,542	-	-	-	-	3,359,542
<u>Roadways</u>						
Roadway Paving	1,536,090	-	499,349	80,221	-	956,520
TOTAL ROADWAYS	1,536,090	-	499,349	80,221	-	956,520
<u>Public Facilities</u>						
Helen Plumb Building	10,000	10,000	-	-	-	-
Town Hall	300,000	30,000	-	-	-	270,000
Public Works Yard	25,000	-	-	-	-	25,000
TOTAL PUBLIC FACILITIES	335,000	40,000	-	-	-	295,000
<u>Fleet & Equipment</u>						
Highway	609,000	-	-	-	-	609,000
Parks	45,000	-	-	-	-	45,000
TOTAL FLEET & EQUIPMENT	654,000	-	-	-	-	654,000
<u>Other</u>						
Economic Development	1,498,000	-	-	1,127,000	371,000	-
Park Improvements	860,000	20,000	-	764,000	-	76,000
Other Projects	993,500	132,000	-	121,500	-	740,000
Public Safety	313,000	-	-	-	-	313,000
Technology	22,500	-	-	-	-	22,500
TOTAL VARIOUS	3,687,000	152,000	-	2,012,500	371,000	1,151,500
<u>Enterprise</u>						
Tashua Knolls GC Fleet & Equipment	48,000	-	-	-	-	48,000
Tashua Knolls GC Other	25,000	-	-	-	-	25,000
TOTAL ENTERPRISE	73,000	-	-	-	-	73,000
GRAND TOTAL	9,644,632	192,000	499,349	2,092,721	371,000	6,489,562

			CY 2012	LOCIP	ROAD AID	GRA T	BUDGET	BOND
CATEGORY	DESCRIPTION	LOCATION						
Roadways	Paving	Barnswallow	193,580					
Roadways	Paving	Brookview Drive	69,069					
Roadways	Paving	Cedar Hill	50,245					
Roadways	Paving	Danube/Petticoat (Aqurion Reimb.)	80,221			80,221		
Roadways	Paving	Farmview Circle	30,297					
Roadways	Paving	Heavenly Lane	74,087					
Roadways	Paving	Jackson Drive (cost to complete)	58,640					
Roadways	Paving	Mohawk Drive	67,215					
Roadways	Paving	Old Hollow (partial)	105,700					
Roadways	Paving	Orleans Drive	14,424					
Roadways	Paving	Oxen Hill Road	134,080					
Roadways	Paving	Porters Hill (Partial)	115,243					
Roadways	Paving	Tungsten Circle	17,080					
Roadways	Paving	Tungsten Lane	26,860					
Roadways	Paving	Haviland (road redesign)	39,337		39,337			
Roadways	Paving	Strobel Rd (road redesign)	206,573		206,573			
Roadways	Paving	Blackhouse Road (road redesign)	89,936		89,936			
Roadways	Paving	Chestnut Hill Road (road redesign)	81,000		81,000			
Roadways	Paving	Asphalt Adjustment	82,503		82,503			
		Roadways Total	1,536,090	-	499,349	80,221	-	956,520

BUILDING	CATEGORY	DESCRIPTION	CY 2012	LOCIP	ROAD AID	GRANT	BUDGET	BOND
Helen Plumb Bldg	Exterior	Paint	10,000	10,000				-
Town Hall	Conveying Systems	Elevator	300,000	30,000				270,000
Public Works Yard	Mechanical	Exhaust System - Garage Area	25,000					25,000
PUBLIC FACILITIES TOTAL			335,000	40,000	-	-	-	295,000

DEPT	Make	MODEL / DESCRIPTION	YEAR	CY 2012	LOCIP	ROAD AID	GRANT	BUDGET	BOND
Highway	INTERNATIONAL	SNOWPLOW/SANDER	1988	160,000					160,000
Highway	INTERNATIONAL	SNOWPLOW/SANDER	1988	160,000					160,000
Highway	CAT	PAYLOAD/BACKHOE	1988	164,000					164,000
Highway		TRUCK LIFT **OSHA REQUIREMENT**		125,000					125,000
		Highway Total		609,000	-	-	-	-	609,000
Parks	Brush Bandit	Chipper	2003	45,000					45,000
		Parks Total		45,000	-	-	-	-	45,000
		GRAND TOTAL		654,000	-	-	-	-	654,000

CATEGORY	LOCATION	DESCRIPTION	CY 2012	LOCIP	ROAD AID	GRANT	BUDGET	BOND
Economic Development	Rails to Trails	Section B (Manor-WhitePlains)*	371,000	-	-	-	371,000	-
Economic Development	Rails to Trails	Section D/E	560,000			560,000		-
Economic Development	Rails to Trails	Visitor Center	567,000			567,000		-
		Economic Development Total	1,498,000	-	-	1,127,000	371,000	-
Park Improvements	48 & 54 Larkspur Drive	Land Acquisition Open Space	724,000	20,000		704,000		-
Park Improvements	Various	Tennis Court Surfacing	36,000					36,000
Park Improvements	Tashua Knolls	Tennis Court Light Timers	10,000					10,000
Park Improvements	Twin Brooks Meadow	Invasive Plant Species Mitigation	60,000			60,000		-
Park Improvements	Twin Brooks Beach	Parking Lot Replacement	30,000					30,000
		Park Improvements Total	860,000	20,000	-	764,000	-	76,000
CATEGORY	LOCATION	DESCRIPTION						
Other Projects	Highway	Salt Shed/Pre-Engineered Gargages	200,000					200,000
Other Projects	Town Hall	Feas Study-TwnHl & Annex Space	40,000					40,000
Other Projects	Town Hall	Standby Generator	250,000					250,000
Other Projects	Historical Society Bldg	Exterior Painting	10,500	10,500				-
Other Projects	Highway	Wash Bay	250,000					250,000
Other Projects	Town-Wide	Energy Efficiency Projects	243,000	121,500		121,500		-
		Other Projects Total	993,500	132,000	-	121,500	-	740,000
CATEGORY	LOCATION	DESCRIPTION						
Public Safety	Police Department	Technology Upgrades	248,000					248,000
Public Safety	Police Department	Perimeter Fencing	65,000					65,000
		Public Safety Total	313,000	-	-	-	-	313,000
CATEGORY	LOCATION	DESCRIPTION						
Technology	Senior Center	Disaster Recovery	22,500					22,500
		Technology Total	22,500	-	-	-	-	22,500
		GRAND TOTAL	3,687,000	152,000	-	2,012,500	371,000	1,151,500

* Section B Rails to Trails \$371,000 is value of materials, equipment, and labor for project. Does not represent additional GF budgeted amounts. Cost included in GF personnel and supplies. Section B serves as required match for funding of other sections.

			CY 2012	LOCIP	ROAD AID	GRANT	BUDGET	BOND
CATEGORY	LOCATION	DESCRIPTION						
Tashua Knolls Golf Course	Toro / 1996	Greensmower 3100	30,000					30,000
Tashua Knolls Golf Course	Toro	Green Aerifier 648	18,000					18,000
Equipment & Vehicles Total			48,000	-	-	-	-	48,000
Tashua Knolls Golf Course	Golf Course	Renovate Bunkers	15,000					15,000
Tashua Knolls Golf Course	Maintenance Barn	Renovation of Maintenance Barn	10,000					10,000
Other Projects Total			25,000	-	-	-	-	25,000
GRAND TOTAL			73,000	-	-	-	-	

2012-17 Capital Plan w/o New A/C Systems and the Reduced Request

PRIORITY	PROJECT TITLE/COMMENTS	Red. Req.	12-13	13-14	14-15	15-16	16-17	2012-2017
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PRIORITY 1 PROJECTS									
LIFE SAFETY	1	Asbestos Removal	186,000 ✓	144,715	367,000	360,378	170,000	204,000	1,246,093
	2	FOG Mandate - Complete		0	0	0	0	0	0
	3	Security		0	0	0	0	475,200	475,200
	4	IAC/Ventilation		3,701,500	1,526,228	1,849,763	1,681,850	229,680	8,988,821
	5	Fuel Tank Repair/Replacement	283,250 ✓	380,625	476,375	314,124	491,375	0	1,662,499
	6	Intercom Replacement		60,000	60,000	30,000	0	0	150,000
	7	Site Power and Electrical Distribution	8,500 ✓	1,044,250	549,299	1,614,590	1,621,176	0	4,829,315
	8	Sprinklers		18,750	0	0	880,369	0	899,119
	9	Other		186,800	2,385,711	309,608	11,100	145,000	3,038,219
LIFE SAFETY TOTALS		477,750	5,536,640	5,364,613	4,478,493	4,855,670	1,053,880	21,289,266	

PRIORITY 2 PROJECTS									
TECHNOLOGY	10	Replacement computers, laptops, printers, data projectors		172,400	183,000	205,500	158,000	150,500	869,400
	11	Network Infrastructure		0	140,000	150,000	150,000	0	440,000
	12	Internet Security		10,500	0	8,500	0	0	19,000
	13	Smart Boards w/SRS systems, MS, Elem		138,000	90,000	138,000	90,000	90,000	546,000
	14	District Wireless		0	8,000	15,000	15,000	15,000	53,000
	15	Video on-demand and digital signage each location		50,000	75,000	75,000	0	0	200,000
	16	District Server replacement/Vmware		28,000	15,000	15,000	0	0	58,000
	17	District upgrades, memory, monitors for non-replacement computers		11,200	8,500	11,000	6,500	85,000	122,200
18	Software tools		4,800	6,800	0	11,000	0	22,600	
TECHNOLOGY TOTALS			414,900	526,300	618,000	430,500	340,500	2,330,200	

ENERGY EFFICIENCY	19	Window Replacement	1,062,500	1,785,000	508,885	5,684,374	0	0	7,978,259
	20	Boilers and Heat Piping		10,500,373	515,000	1,940,445	1,036,463	0	13,992,281
	21	Hot Water tanks and heaters	45,000	90,000	35,750	75,000	131,812	0	332,562
	22	A/C - Replacement and New					29,000		29,000
	23	Building Management Systems		237,500	624,678	548,375	678,352	0	2,088,905
	24	Unit Ventilator Replacement		0	870,350	400,047	138,750	0	1,409,147
	25	Other		38,850	173,637	113,894	0	0	326,381
ENERGY EFFICIENCY TOTALS			12,651,723	2,728,300	8,762,135	2,014,377	0		

2012-17 Capital Plan w/o New A/C Systems and the Reduced Request

MISCELLANEOUS	26	District-wide Paving	546,853 ✓	380,000	1,161,094	274,554	693,054	772,524	3,281,226
	27	District-wide roof replacement (Over 20 yrs)	1,227,439 ✓	1,202,439	5,174,004	1,250,000	\$ 2,194,947	1,900,117	11,721,587
	28	Clock Replacement		40,000	55,000	21,000	0	0	116,000
	29	Plumbing Replacement/Repairs		0	0	289,770	146,687	883,049	1,319,506
	30	Lavatory/Locker Room Upgrades		25,000	695,246	2,078,073	832,500	0	3,630,819
	31	Vehicle Replacement		96,000	72,640	50,000	50,000	66,130	334,770
	32	Other		778,875	2,751,911	2,284,074	1,472,409	762,542	8,049,811
MISCELLANEOUS TOTALS			1,774,282	2,522,314	9,909,895	6,247,471	5,389,597	4,384,382	

TOTALS	1	LIFE SAFETY	477,750	5,538,840	5,384,613	4,478,463	4,855,870	1,053,880	21,289,256
	2	TECHNOLOGY		414,900	526,300	618,000	430,500	340,500	2,330,200
	3	WATER/SEWER/STORM	1,107,500	12,851,723	2,728,300	8,762,135	2,014,377	0	
	4	MISCELLANEOUS	1,774,282	2,522,314	9,909,895	6,247,471	5,389,597	4,384,382	
TOTALS			3,359,542	21,125,577	18,528,108	20,108,069	12,680,144	5,778,742	28,229,640

Total Reduced Request for 2012/13 including A/E contingency, etc.	3,928,129
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TPS CAPITAL REQUEST 2012-13

Asbestos Abatement				
Location	Item	Description	YR	Cost
01. Booth Hill	Replace Vinyl Tile Floor	Abate VAT and replace with VCT in 5 classrooms and cafeteria	2010-11	\$ 46,000
06. Hillcrest	Replace Vinyl Tile Floor	Abate VAT and replace with VCT in 3 high priority classrooms	2010-11	\$ 42,000
06. Hillcrest	Replace Vinyl Tile Floor	Abate VAT and replace with VCT in rooms B5, Team Room, B9,B13,B15,C1,A4,A1 combined above	2010-11	\$ 98,000
Subtotal				\$ 186,000

Roofing				
Long Hill (not including red clay roof)				
Location	Item	Description	YR	Cost
09. Long Hill Admin. Bldg	Replace Modified Bitumen Roofing Down To Sloped Fill	Replace Roof A in 2008 (for details see roof report pages 4-8)	2011-12	\$ 232,313
09. Long Hill Admin. Bldg	Replace Entire Single Ply/Fully Adhered Roof	Replace Roof B in 2009 (for details see roof report pages 10-14)	2011-12	\$ 17,555
09. Long Hill Admin. Bldg	Replace Entire Single Ply/Fully Adhered Roof	Replace Roof E in 2010 (for details see roof report pages 25-28)	2011-12	\$ 12,384
09. Long Hill Admin. Bldg	Replace Entire Single Ply/Fully Adhered Roof	Replace Roof D in 2010 (for details see roof report pages 19-24)	2011-12	\$ 90,188
09. Long Hill Admin. Bldg	Repair Teracotta area	Repair Tile Area, gutters, etc.		\$ 25,000
07. Madison	Restore Entire Roof/Replace wet areas	Alternative to replacement-15 year Warranty Minimum (less insurance reimbursed area)		\$ 900,000
Subtotal				\$ 1,277,439

Electrical/Generator				
Location	Item	Description	YR	Cost
06. Hillcrest	Electrical	Hook refrigerator and freezer to generator	2010-11	\$ 8,500

Window Replacements				
Location	Floor	Issue	Proj Yr.	Cost
04. Middlebrook	Entire Building	Replace Metal Window Which Exceeds Useful Service Life Of 20 Years	2010-11	\$ 1,062,500
Subtotal				\$ 1,062,500

HW Heaters				
Location	Floor	Issue	Proj Yr.	Cost
02. Daniels Farm	Boiler Room	Replace domestic hot water heater with new	2010-11	\$ 22,500
04. Middlebrook	Boiler Room	Provide new Hot Water maker (winter) when	2010-11	\$ 22,500
Subtotal				\$ 45,000

TPS CAPITAL REQUEST 2012-13

Paving				
Location	Area	Issue	Proj Yr.	Cost
04. Middlebrook	Site	Re-build kitchen loading dock 300 sf (1200 cf) and set of stairs from parking lot	2011-12	\$ 37,176
04. Middlebrook	Site	Re-pave parking / drive area at kitchen loading dock	2011-12	\$ 35,132
04. Middlebrook	Site	Re-pave parking area near EMS building	2011-12	\$ 354,665
05. Tashua	Site	Overlay Courts With Asphalt Paving	2013-14	\$ 119,880
Subtotal				\$ 546,853

Fuel Tanks				
Location	Floor	Comments	Proj Yr.	Cost
04. Middlebrook	Site	Replace 15,000 gallon single wall fuel oil tank	2010-11	\$ 283,250
Subtotal				\$ 283,250

Subtotal All Requests:				\$ 3,409,542
Construction Inflation				\$ 170,477.11
Subtotal				\$ 3,580,019.31
A/E and CM 6%				\$ 214,801.16
Subtotal				\$ 3,794,820.47
Contingency 5%				\$ 189,741.02
Total Request				\$ 3,984,561.49

P.6

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: May 23, 2012
AGENDA: 5-12-07
AMOUNT: \$78,587

2011-2012

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME General Fund \$78,587

TO: ACCOUNT NO. 01013800-522202
ACCOUNT NAME Professional Services \$78,587

(B) TRANSFER

FROM: ACCOUNT NO.
ACCOUNT NAME

TO: ACCOUNT NO.
ACCOUNT NAME

(C) SUMMARY OF REQUEST Consulting Services for FDK

(D) REQUESTED BY: Timothy M. Herbst, First Selectman

(E) SUPPORTING DATA: See Attached

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION



TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___

Timothy M. Herbst
First Selectman



Office of the First Selectman
Town Hall
5866 Main Street
Trumbull, Connecticut 06611
203-452-5005

TOWN OF TRUMBULL CONNECTICUT

To: Elaine Hammers, Chairwoman, Trumbull Board of Finance

From: Timothy M. Herbst, First Selectman

**Re: Request for Supplemental Appropriation
Efficiency Review/Joinder of Services Town of Trumbull/Trumbull Public Schools**

Date: May 18, 2012

This memorandum will outline the request for supplemental appropriation in the amount of \$78,587.00 as it relates to the above captioned matter. Earlier this year, after conversations with the School Superintendent and Board of Education Chairman, I appointed an advisory commission to study system efficiencies between the Town of Trumbull and the Trumbull Board of Education. The purpose of this commission was to explore a joinder and reorganization of services between the Town and the Board of Education that would save taxpayer's money without compromising the superb quality of the non core services provided by our school system and Town.

The commission is made up of qualified individuals who bring a wealth of public and private sector financial experience to the table, not to mention educational administrative experience. Once this commission was empaneled, a collective decision was made to enlist the services of a qualified third-party to properly conduct a system efficiency audit between the Town of Trumbull and the Trumbull Board of Education. As a result of a formal request for proposal (RFP), four companies responded to the Town's request for proposal. After an extensive interviewing and screening process, a collective decision was made to enlist the services of the Gibson Consulting Group to perform this efficiency review.

Enclosed for your review is the RFP submitted to the Town of Trumbull by the Gibson Consulting Group, their presentation to the Advisory Commission on System Efficiencies, presented on April 30, 2012, and a copy of the comprehensive review performed for the Bridgeport Public School System performed by the Gibson Consulting Group and submitted on March 31, 2010.

Based upon the review of the services that will be provided by the Gibson Consulting Group, we believe the Town will get the best value for its dollar based upon the hours contemplated to be

devoted towards this project. Gibson Consulting Group has quoted the Town of Trumbull a figure of \$78,587.00 to perform this audit. We would like to point out however that they have agreed to dedicate 373 hours to this project; the most amount of time and effort of all of the bidders that responded to this request for proposal.

Superintendent Iassogna and I mutually agree that this process needs to be thorough and comprehensive. We also believe that this process needs to derive real recommendations and solutions that will lead to greater efficiencies that in turn will save the taxpayers money without compromising the quality of our superb school system. I would encourage all members of the Board of Finance to review the efficiency audit performed by the Gibson Consulting Group for the Bridgeport Public School System, attached hereto. Gibson identified nearly \$7 million of efficiency savings that could be realized as result of their recommendations.

We believe it is critical to proceed with the approval of this supplemental appropriation request, so we may complete this process. There very well could be efficiencies that can be identified in advance of budget deliberations for the 2013-2014 school year. We look forward to appearing before the Trumbull Board of Finance to discuss this request for supplemental appropriation.

GIBSON

CONSULTING GROUP

April 10, 2012

Town of Trumbull
Purchasing Department
5866 Main Street
Trumbull, Connecticut 06611

Dear Purchasing Department:

We are pleased to present Gibson Consulting Group, Inc.'s (Gibson) proposal to conduct *Consultant Services* for the Town of Trumbull and the Trumbull Board of Education.

In your review of our proposal, we would stress the following points:

- A major player in the national education market, Gibson focuses exclusively on K-12 education. Our clients include public school systems, state education agencies, and regional education service agencies. We have worked with five of the largest 14 school systems in the United States. We also have experience in Connecticut, having recently conducted an efficiency study of Bridgeport Public Schools.
- Mr. Greg Gibson, the firm's founder and president, is one of the nation's leading experts on school system efficiency and is dedicating a significant effort to this project. He was formerly the lead education consultant for an international accounting and consulting firm.
- Our proven approach meets the requirements of the RFP and also supports a knowledge transfer component so that the Trumbull Board of Education can track and analyze efficiency on its own going forward.
- We will be on call throughout the project. While we are located in Texas, we will be available when it is convenient for you.

The submission of this proposal ensures a commitment that Gibson possesses the capacity necessary to perform this work. This proposal is valid for 90 days.

If you have any questions regarding this proposal, please contact me at 512-328-0885 or at ggibson@gibsonconsult.com.

Gibson Consulting Group, Inc. is eager to participate in this important project for the Town of Trumbull and the Trumbull Board of Education. We look forward to working with you and will devote our best efforts to our work on this assignment. Any findings, recommendations, or other written materials will

represent our best professional judgment based on the information made available to us. We look forward to hearing from you.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Greg Gibson', written over a horizontal line.

Greg Gibson, President

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Tab 4: Required Submittals	<ul style="list-style-type: none"> ▪ <i>pgs 4-1 – 4-15</i> ▪ <i>Resumes</i> <ul style="list-style-type: none"> - <i>Greg Gibson</i> - <i>Ali Taylan</i> - <i>Suzanne Bradford</i> - <i>Cheyenne Rolf</i> - <i>Linda Cherrington</i>
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Tab 10: Sample Assignments

- ***Bridgeport Regional Business Council – Efficiency Study Report***
- ***Clark County School District – Educational and Operational Efficiency Study Executive Summary***
- ***Los Angeles Unified School District – Cost Savings Briefing Report***



A Proposal to Conduct

Consultant Services

for the

Town of Trumbull

and the

Trumbull Board of Education

RFP #: 5941

DUE: April 11, 2012 @ 12:00 NOON

Proposal Submitted by:

GIBSON
CONSULTING GROUP

Company Contact:

Greg Gibson

1221 South MOPAC Expressway

Suite 355

Austin, Texas 78746

Phone: (512) 328.0885

Email: ggibson@gibsonconsult.com

Tab 2: Proposal Overview

Gibson Consulting Group, Inc. (Gibson) presents this proposal to conduct *Consultant Services* for the Town of Trumbull and the Trumbull Board of Education (Trumbull). Gibson has extensive experience in conducting efficiency studies, and has conducted this type of project for some of the largest school districts in the nation, most recently for the Clark County School District in Las Vegas and the Los Angeles Unified School District. We also have recent experience in Connecticut, having conducted a very similar efficiency study of Bridgeport Public Schools for the Bridgeport Regional Business Council in collaboration with the City of Bridgeport.

We have assembled an extraordinary project team for this engagement, bringing the top national experts on financial management, efficiency measurement and analysis, technology integration, process analysis, and financial reporting. Our team has worked together before and represents every functional area of school system operations. Mr. Greg Gibson, CPA, the firm's founder and president, is one of the nation's leading experts on school district efficiency and is a trainer and speaker on efficiency and performance based budgeting. Mr. Gibson is devoting a significant effort to this project as the project director and senior consultant/analyst.

Our review process will involve many stakeholders invested in the success of Trumbull – including Board of Education members, town leaders, Trumbull Public Schools' senior and departmental management, Trumbull Public Schools' campus leaders and staff, and employee organization representatives. The methodology in this proposal has been proven and will identify opportunities for savings and improved efficiency and efficacy. Our technical approach consists of the following key stages:

Stage I – Project Initiation

Project Planning

May 2012

Kick-Off Meeting

Stage II – Information Gathering

Data Collection and Assessment

May 2012

Site Work – Interviews, Focus Groups and Analysis of Business Operations

Stage III – Assessment

Shared Services

District Organization

Financial Management

Personnel Management

Technology

Facilities Management

Energy Management

Food Service Management

Performance-Based Budgeting

May 2012 – June 2012

Stage VI – Solutions

Briefing Report

Efficiency Data Dashboard Prototype

June 2012

Presentation to the Town of Trumbull and Board of Education

July 2012

We look forward to the opportunity to work with Trumbull. We want to help the district ensure that its resources are being used efficiently to support the best educational programs and highest student achievement possible.

Tab 3: Research View

For the Consultant Services for the Town of Trumbull and the Trumbull Board of Education various methodologies, tools, and best practices will be used to successfully complete the review. We discuss them below:

Methodologies

1. **Reasonableness Testing** – We will review the data and calculated performance measures for reasonableness before the analysis begins. Because much of the operational data is not subject to audit, data quality may not be as strong. Reasonableness testing will show extreme data and performance outliers that might represent a data error instead of a performance issue. For example, if one school shows custodial productivity of 50,000 square feet per custodian, and no services are contracted out, there is likely a data problem.
2. **Performance Measure Analysis (Trend)** – We will perform a five-year trend analysis to identify favorable or unfavorable trends in efficiency. A shorter time period is insufficient to establish trends as there may be unusual fluctuations in any given year. We will be sensitive to changes in law, policy, board priority, or account coding requirements that could influence a trend analysis.
3. **Performance Measure Analysis (Peer Districts/Benchmarks)** – In addition to the required comparison to peer districts, we will make selective comparisons to available benchmark data such as the Council of Great City Schools and the Association of Physical Plant Administrators.
4. **Performance Measure Analysis (Best Practice/Industry Standard)** – Separate from the peer analysis are comparisons to best practices or optimum performance standards. Some of these best practices are published (U.S. Department of Education Task Force on Facilities Maintenance, Food Service Manual); others may be based on known best practices employed by other school systems.
5. **Process Mapping, Analysis, and Re-Engineering** – We may develop process maps in certain areas to evaluate the efficiency of a process. Job descriptions and documented procedures do not provide sufficient information to analyze processes from beginning to end. We will obtain whatever process maps the school districts have, but may conduct our own process mapping analysis to identify streamlining, automation, and savings opportunities.
6. **Validation (Triangulation) through Observation at Central Office and Schools** – We will learn about district operations through data and interviews, but will also observe operations at the central office, schools, and other district facilities (e.g., maintenance shop, bus barn, etc.) to validate what we have seen and heard. Often, there is a disconnect between how the central office perceives operations and how they are actually being conducted at the schools. School visits can also be used to validate staff counts.

7. **Organizational Analysis (Logical Alignment of Functions and Span of Control)** – The global organization chart and each department’s organization chart will be validated through the interview process and analyzed for logical alignment of functions and adequate spans of control. The span of control relates not only to the number of direct reports to supervisors, but also to the degree of budget and staff responsibility as a whole. School system organization charts often do not reflect the current structure or all of the employees, but once they are complete and accurate they provide very useful information to support the identification of organizational restructuring and savings opportunities.
8. **Sample Auditing** – In some cases we may conduct sample audits of personnel files, IEP files, purchase transactions or other documents to support a finding. This study is not an audit per se, but auditing concepts can be useful in establishing the necessary support.
9. **Budget Process Analysis (Use of Efficiency Measures in Budget Process)** – Since this study is about efficiency, and the district’s budget process controls spending, we will review the budget process to determine if these two elements are linked. Most school systems do not have performance measures as part of their budgeting process, relying more on a traditional view of total expenditures, expenditures per student, a limited 3-year view of data, and a focus on incremental changes from prior year as opposed to the entire budget. This common approach meets state budget requirements but is not useful in evaluating efficiency. We will review the budget process to determine if there is widespread or departmental use of performance measures to support the budget development process.
10. **Analysis of Decision-Making Framework** – The way decisions are made in a school system can influence the efficiency of operations. A highly decentralized decision making structure allows schools freedom to make decisions regarding spending that could have significant repercussions for the central office systems and staff that support them. A highly centralized structure may be more efficient, but may be constraining the flexibility needed to meet student needs. We will look for documentation of a decision-making framework, but in its absence attempt to understand where the district is in the balance of decision making authority.

Sources of Best Practices

- AdvanceED School Staffing Standards
- Food Service Productivity (Dorothy Panell))
- Council of Great City Schools – Benchmark Data
- Texas Transportation Institute – Transportation Standards
- US DOE Staffing Standards for Custodians and Grounds Keeping
- Best Practice Database Maintained by Gibson from over 200 prior projects

Tools

- *Microsoft Visio*: process mapping and organizational analysis tool
- *Microsoft SQL Server*: data aggregation and performance measure analysis
- *Micro Strategies Data Visualization Platform*: drill down, reporting, and graphic capabilities

Sample Data Request

- Detailed actual expenditure data in electronic format – past five years, in record layout format broken down by each account code component.
- Detailed staffing data in electronic format – past five years, in record layout format. Data needs to include last name, first name, job title, job code, annual base pay, hourly rate (if applicable), supplemental pay, full-time equivalent percentage, department code, location code, and applicable funding codes.
- Any performance or efficiency reports or measures currently developed by any TPS department or function
- Policies and administrative regulations (available on-line)
- District and departmental organization charts
- Access to job descriptions
- Any current process maps
- Active planning documents (strategic plan, technology, facilities, etc.)
- Budget calendar
- Budget packets (available on-line)
- Employment contracts
- Financial Audits and Management letters – past five years
- Historical enrollment by school and grade level, including special populations
- Site-based decision making plan
- Gross square feet, by location/campus – past five years
- Energy usage reports and statistics – past five years
- Consultant reports on any central office department in past three years
- List of professional service contracts
- Access to professional service bidding and contract files
- Read-only (remote) access to Munis information systems
- Health insurance claims reports
- Workers compensation insurance claims reports
- List of non-instructional software applications supporting departments and schools
- Key transaction volumes and workload statistics for each department
- List of district recent and current initiatives to improve efficiency and/or cut costs

Tab 4: Required Submittals

With 20 years of experience in the K-12 market, Gibson focuses exclusively on serving public education, providing education entities with many functional areas of expertise. In fact, Gibson offers seven broad areas of services: *efficiency analysis, performance-based budgeting, program evaluation, survey research, audits and investigations, technology consulting, and decision support.*

Efficiency Analysis

In the United States, Gibson serves as one of the top three efficiency analysis firms for public education. Our analysts have conducted efficiency studies and related services in six of the largest 12 school systems in the United States – Hillsborough County (Florida), Clark County (Nevada), Los Angeles Unified School District (California), Fairfax County (Virginia), and Houston Independent School District (Texas) – amongst others.

Gibson uses its nuanced and multi-dimensional understanding of school systems to help school districts build and improve upon their own efficiency measurement systems. Our analysts assist school districts with analyzing variances within their data, understanding the causes of those variances, and arriving at practical solutions to improve the school system's overall performance. We possess a deep knowledge of each aspect surrounding efficiency analysis, including the:

- Design of data integrity procedures
- Definition of specific data elements
- Identification of efficiency measures
- Identification of efficiency improvement opportunities
- Training and coaching of district administrators and staff
- Presentation of findings, solutions, and recommendations to district leadership

We maximize this experience and knowledge by helping our clients align organizational structures to improve accountability, re-engineer processes for efficiency at all levels, and create a culture that motivates change. In order to provide these results, we offer several different services surrounding the practice area of efficiency analysis, including:

- Policy analysis
- Staff training for efficiency measures analysis
- Process re-engineering for improved efficiency
- Development of efficiency measurement systems
- Analysis of private sector program delivery versus in-house operations
- Analysis of staffing levels and other efficiency factors throughout your organization
- Efficiency operations for school support services (e.g., student transportation, food service, maintenance, and custodial)

Our analysts' efficiency studies have resulted in savings of over \$500 million dollars and up to 9 percent of system operating budgets without jeopardizing the delivery of quality instruction.

Performance-Based Budgeting

Our performance-based budgeting service builds off of our experience and knowledge with efficiency analysis. With performance-based budgeting, we empower school districts by helping them create an effective system for integrating efficiency analysis and performance into the budgeting process. This powerful change allows management the ability to ensure that the allocation of resources is equitably, while supporting the most efficient operations. Additionally, performance-based budgeting helps school districts link long-term goals to day-to-day activities. It provides board members and other stakeholders with the information they need to fully understand the implications of the district budget.

The services available under this service area include:

- Change management
- Redesign of budget packet contents and presentations
- Data visualization tool to store and report the measures
- Integration of measurement, budgeting, and planning processes
- Coaching of department staff on how to analyze and improve efficiency

Audits and Investigations

Gibson helps school systems with the analysis and investigation of potential fraud in school systems, particularly in areas where employees may have access to assets and records. Our firm includes a Certified Internal Auditor, Certified Public Accountants, and school finance experts who have experience in conducting audits, fraud investigations, and other financial reviews in the K-12 market and private sector. We also have experience in providing expert witness testimony in depositions and trials.

Services related to this area that Gibson can provide are:

- Expert testimony
- Forensic accounting
- Internal audit services
- Identification of fraudulent program activity

Technology Consulting

Gibson's technology experts help school districts determine their technology needs, develop RFPs, evaluate vendors and products, and implement software successfully. We ensure clients meet their technology needs, pulling from our technical experience and education industry knowledge.

Gibson's technology services help school systems make technology decisions that increase efficiency, improve user satisfaction, and save money. The Gibson team has extensive knowledge of school district organization, operations, policies, budgets, as well as state and national reporting standards. We understand the unique environments in which school districts operate, as well as the fiscal constraints that can impact the decision-making and prioritization process in development efforts. We have experience in all aspects of the software selection life cycle – including requirements definition, database design, user-interface design, process re-engineering, and implementation.

Our technology experts provide the following services:

- Software quality assurance
- System feasibility assistance
- Process mapping and analysis
- Technology department reviews
- Software implementation and project management
- System requirements definition and software selection

Decision Support

Recently, information management best practices have replaced two-dimensional custom reports and difficult-to-use report writers with multi-dimensional data visualization tools that allow end users – principals, teachers, administrators – to have direct access to information for analysis. By designing and implementing data warehouse tools that support more efficient and thorough analysis of student, financial, staffing, and other data we help school systems understand and manage that data. Additionally, this support helps our clients create highly usable information to increase organizational efficiency.

In this effort, we provide:

- End user training
- An introduction to new analytical methods
- Design and implementation of decision-support tools

Program Evaluation

Gibson works closely with school districts and state education agencies on the design, implementation, and execution of program evaluation projects that assess the effectiveness of education initiatives and grant programs. In conducting these evaluation projects, researchers at Gibson employ quantitative and qualitative research methods, using a wide variety of data collection techniques, including student, teacher, and administrator surveys; in-depth interviews; focus groups; and classroom observations. In their approach to analyses, Gibson's researchers use descriptive and multivariate analyses of student-, campus-, and district-level data. We believe our ability to evaluate cost-effectiveness as well as academic effectiveness makes us a unique firm within the program evaluation market.

Our program evaluation approach helps our clients better understand the impact that their programs have on students and teachers. We provide districts with the information necessary to make data-driven decisions related to key education initiatives at the state, district, or campus level through:

- Effective analysis of campus- and student-level data
- Appropriate descriptive and inferential statistical analyses
- Rigorous research design and varied data collection methodologies
- Superior ongoing communication and support throughout the course of the evaluation project
- Delivery of clear and concise reports with understandable take-away messages and actionable recommendations

Survey Research

Our survey research service builds off of our experience and knowledge in program evaluation. Gibson has provided consulting support and services on large-scale survey efforts for numerous clients in the education sector from state education agencies to private education organizations to public school districts. Gibson has amassed a team with expertise in every area pertinent to survey research.

Our survey team's skillset include:

- Reporting
- Instrument design
- Development of sampling frameworks
- Data collection (including both electronic and paper/pencil methods)
- Statistical analyses (descriptive and inferential, cross-sectional and longitudinal)

In addition to the survey team's proficiency collecting and analyzing data, we have particular expertise and experience providing clients with results that are actionable, easy to understand, and available in various formats, including written reports of findings; PowerPoint presentations; analytic datasets and databases for clients to conduct their own additional analyses; as well as dynamic data visualization tools that graphically and interactively represent the data for the client. Our clients express satisfaction with our ability to translate sophisticated statistical concepts into meaningful results with actionable recommendations.

On the following pages, we have included a chart demonstrating our recent project experience.

Gibson Consulting Group - Project Experience Past Five Years

District / Client	Project	Year	Scope of Work					
			Performance Audit	Internal Audit	Decision Support	Performance-Based Budgeting	Program Evaluation	Technology
Amarillo ISD, TX	Vision 2020 Program Evaluation	2010-11					<input checked="" type="checkbox"/>	
Abilene ISD, TX	Schedule Review	2010	<input checked="" type="checkbox"/>					
Arlington Public Schools, VA	School Performance Review	2011	<input checked="" type="checkbox"/>					
Austin ISD, TX	Cost Savings	2008				<input checked="" type="checkbox"/>		
Austin ISD, TX	Board Reporting	2007-08	<input checked="" type="checkbox"/>					
Austin ISD, TX	Strategic Plan	2007-08	<input checked="" type="checkbox"/>					
Austin ISD, TX	REACH Program Evaluation	2009-10					<input checked="" type="checkbox"/>	
Beaufort County SD, SC	Accelerated Learning Evaluation	2010					<input checked="" type="checkbox"/>	
Bridgeport Public Schools, CT	Cost Savings, Efficiency Review	2010	<input checked="" type="checkbox"/>					
Carlisle ISD, TX	Cost Savings	2010	<input checked="" type="checkbox"/>					
Clark County School District	Educational and Operational Efficiency Review	2011	<input checked="" type="checkbox"/>					
Clear Creek ISD, TX	Software Requirements Study	2007						<input checked="" type="checkbox"/>
Comal ISD, TX	Internal Audit & Special Investigation	2008		<input checked="" type="checkbox"/>				
Comal ISD, TX	Special Education Review	2009	<input checked="" type="checkbox"/>					
Deer Park ISD, TX	Software Requirements & Implementation	2008-10						<input checked="" type="checkbox"/>
E3 Alliance, TX	Data Informed Region, Early Childhood Business Planning	2011	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Eanes ISD, TX	Technology Review & Plan	2009						<input checked="" type="checkbox"/>
Ector County ISD, TX	Technology Department Review	2007-08						<input checked="" type="checkbox"/>
El Paso ISD, TX	Software Requirements Study							<input checked="" type="checkbox"/>
El Paso ISD, TX	Process Analysis	2008	<input checked="" type="checkbox"/>					
El Paso ISD, TX	Budget Stakeholder Committee	2007, 2008				<input checked="" type="checkbox"/>		
Fort Bend ISD, TX	Process Mapping and Re-engineering	2010	<input checked="" type="checkbox"/>					
Fort Worth ISD, TX	Special Interest Programs Evaluation	2009					<input checked="" type="checkbox"/>	
Fort Worth ISD, TX	Software Requirements Study	2007						<input checked="" type="checkbox"/>
Grand Prairie ISD, TX	Internal Audit	2008-09		<input checked="" type="checkbox"/>				
Grand Prairie ISD, TX	Performance Measurement System	2008-09				<input checked="" type="checkbox"/>		
Grand Prairie ISD, TX	Cost Savings	2008				<input checked="" type="checkbox"/>		
Granger ISD, TX	Financial Investigation	2007-08		<input checked="" type="checkbox"/>				
Hallsville ISD, TX	Internal Audit and Cost Savings	2010	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Hallsville ISD, TX	Performance-Based Budgeting	2010-11				<input checked="" type="checkbox"/>		
Hanover Public Schools, VA	School Performance Review	2010-11	<input checked="" type="checkbox"/>					
Hutto ISD, TX	Cost Savings	2008				<input checked="" type="checkbox"/>		
IDEA Public Schools, TX	Cost Savings & Budget Development	2008-10	<input checked="" type="checkbox"/>					
IDEA Public Schools, TX	Performance Management Assessment	2008-09	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
IDEA Public Schools, TX	Finance Consulting & Interim CFO	2009		<input checked="" type="checkbox"/>				
IDEA Public Schools, TX	Human Resources Review	2009	<input checked="" type="checkbox"/>					
IDEA Public Schools, TX	Requirement Definition for Data Warehouse & Internet Portal	2009						<input checked="" type="checkbox"/>

Gibson Consulting Group - Project Experience Past Five Years

District / Client	Project	Year	Scope of Work					
			Performance Audit	Internal Audit	Decision Support	Performance - Based Budgeting	Program Evaluation	Technology
Jefferson County SD, CO	Employee Survey	2010-11					<input checked="" type="checkbox"/>	
Kamehameha Schools, HI	Software Requirements Study	2007						<input checked="" type="checkbox"/>
Katy ISD, TX	Change Management Project	2008	<input checked="" type="checkbox"/>					
Katy ISD, TX	SMS Software Requirements / Evaluation	2011						
Leander ISD, TX	Special Education Review	2009-10	<input checked="" type="checkbox"/>					
Leander ISD, TX	Technology Review	2010						
Lockhart ISD, TX	Food Services Review	2008	<input checked="" type="checkbox"/>					
Lockhart ISD, TX	Financial Investigation	2008		<input checked="" type="checkbox"/>				
Los Angeles USD, CA	Performance Measures and Budget Savings	2007-08	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
Lufkin ISD, TX	Cost Savings	2010-11	<input checked="" type="checkbox"/>					
Lumberton ISD, TX	Cost Savings	2011	<input checked="" type="checkbox"/>					
Midland ISD, TX	Organization Study	2007	<input checked="" type="checkbox"/>					
Midland ISD, TX	Technology Department Review	2007						<input checked="" type="checkbox"/>
Montgomery ISD, TX	Internal Audit	2008		<input checked="" type="checkbox"/>				
Nixon-Smiley ISD, TX	Facilities & Food Services Review	2008	<input checked="" type="checkbox"/>					
Oregon Department of Education	OSSS	2011						
Pasadena USD, CA	Management Audit, Facilities Review	2007	<input checked="" type="checkbox"/>					
Pflugerville ISD, TX	Organization Study	2007	<input checked="" type="checkbox"/>					
Pflugerville ISD, TX	Internal Audit	2009-11		<input checked="" type="checkbox"/>				
Pflugerville ISD, TX	Cost Savings	2009	<input checked="" type="checkbox"/>					
Region 7 Education Service Center, TX	DMAC Review and Enhancements	2009-11			<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
Region 10 Education Service Center, TX	Audit of McKinney Vento Project	2009-10		<input checked="" type="checkbox"/>				
Region 13 Education Service Center, TX	Shared Services Agreement Review	2008					<input checked="" type="checkbox"/>	
Region 13 Education Service Center, TX	Supplemental Educational Service Providers Evaluation	2008-11					<input checked="" type="checkbox"/>	
Region 13 Education Service Center, TX	Texas Turnaround Initiative Evaluation	2010-11					<input checked="" type="checkbox"/>	
Region 13 Education Service Center, TX	Requirements Definition	2009						<input checked="" type="checkbox"/>
Region 13 Education Service Center, TX	Regional Day School Program for the Deaf	2010-11						
Region 13 Education Service Center, TX	Data Warehouse, Technology department Review	2006						
Region 13 Education Service Center, TX	Evaluation of Technology Tools	2010						<input checked="" type="checkbox"/>
Region 16 Education Service Center, TX	Training Module for Shared Service Arrangements	2008	<input checked="" type="checkbox"/>					
Region 20 Education Service Center, TX	Software Evaluation	2008						<input checked="" type="checkbox"/>
Schertz-Cibolo-Universal City ISD, TX	Curriculum Review	2008					<input checked="" type="checkbox"/>	
Stafford County Public Schools, VA	Strategic Plan Development	2007	<input checked="" type="checkbox"/>					
Texas Association of School Board Officials	Data Warehouse and Web Interface Creation	2007-10						<input checked="" type="checkbox"/>
Texas Charter Schools Association	Quality Framework	2010-11						<input checked="" type="checkbox"/>
Texas Charter Schools Association	Customer Survey	2010	<input checked="" type="checkbox"/>					

Gibson Consulting Group - Project Experience Past Three Years

District / Client	Project	Year	Scope of Work					
			Performance Audit	Internal Audit	Decision Support	Performance - Based Budgeting	Program Evaluation	Technology
Texas Education Agency	Evaluation of TX HS Completion and Success Grant	2005-07					<input checked="" type="checkbox"/>	
Texas Education Agency	Evaluation of Statewide Accounting System	2007					<input checked="" type="checkbox"/>	
Texas Higher Education Coordination Board	Evaluation of Adult Completion Program	2010					<input checked="" type="checkbox"/>	
TESCCC	Vendor Management; Technology Review	2010-2011						<input checked="" type="checkbox"/>
Tyler ISD, TX	High School Re-Organization	2007	<input checked="" type="checkbox"/>					
Tyler ISD, TX	Performance-Based Budgeting and Measurement	2003-08				<input checked="" type="checkbox"/>		
Tyler ISD, TX	Special Education Department Review	2007-08					<input checked="" type="checkbox"/>	
Uplift Education, TX	Performance Management Assessment	2008	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Uplift Education, TX	Systems Maximization	2009						<input checked="" type="checkbox"/>
Uplift Education, TX	Software Requirements / Evaluation	2009						<input checked="" type="checkbox"/>
Wimberley ISD, TX	Organization Study	2007	<input checked="" type="checkbox"/>					

Past Experience

Below, we present detailed descriptions of Gibson's completed, similar or related assignments to that of Trumbull:

Bridgeport Regional Business Council

In November 2009, Gibson was selected among seven competing firms to conduct an efficiency study of Bridgeport Public Schools for the Bridgeport Regional Business Council in collaboration with the City of Bridgeport. The project included identification of specific savings opportunities as well as an overall assessment of operational efficiency and management effectiveness. This work was completed in April 2010, and we are currently conducting a project to implement our recommendations in collaboration with Bridgeport Public Schools, the Regional Business Council, and the City of Bridgeport.

See the *References* section below for a Bridgeport Regional Business Council reference.

Clark County School District

Clark County School District (Nevada) – the fifth-largest school system in the United States – selected Gibson from among six competing firms to conduct an Educational and Operational Efficiency Assessment Study. This \$900,000, three-month project involved the identification of major cost reduction opportunities, a review of the district's budget process, development of a data dashboard prototype for performance measure tracking, and a review of educational programs and management.

See the *References* section below for a Clark County School District reference.

Virginia Department of Planning and Budget

Gibson participated in the first non-pilot year of then Governor Mark Warner's statewide program to improve efficiency in Virginia public schools. Gibson conducted the two largest school division reviews – Stafford County and Spotsylvania County – in 2004 and 2005.

Most recently, Gibson completed a review of Hanover County Public Schools and is in the process of reviewing Arlington Public Schools. Each of these reviews included evaluations of educational service delivery and operational areas. The purpose of the reviews was to identify savings that could be gained through best practices in:

- Finance
- Facilities
- Organization
- Transportation
- Service Delivery
- Human Resources
- Technology Management
- Other Non-Instructional Areas

These savings allowed divisions the ability to redirect administrative savings to the classroom.

See the *References* section below for a Virginia Department of Planning and Budget reference.

Los Angeles Unified School District

In May 2007, LAUSD contracted with Gibson to identify cost savings to help bridge a projected budget gap of over \$150 million. Gibson analyzed financial and staffing data, and worked with department heads to identify and evaluate savings opportunities in the nation's second largest public school system. Over \$65 million in savings opportunities were identified, the majority of which relate to position consolidation and reduction. The savings were identified during a four month project timeframe with a project budget of \$250,000.

Concurrently with the cost savings work, Gibson helped LAUSD's new Division of Accountability start the development of a performance measurement system for non-instructional functions. This involved the identification of specific performance measures, and training of department heads and budget staff on how to analyze and interpret results.

Texas Comptroller's Office and Legislative Budget Board

Gibson conducted school system efficiency studies at 20 public school districts for the Texas Comptroller's Office and the Legislative Budget Board. Using a standardized methodology, 12 different functional areas of school system operations were subject to review on each engagement in order to identify areas where cost savings could be achieved. The areas included:

- Food Services
- Transportation

- Human Resources
- Safety and Security
- Financial Management
- Community Involvement
- Educational Service Delivery
- Asset and Risk Management
- Purchasing and Warehousing
- Organization and Management
- Facilities Use and Management
- Technology Acquisition Practices

Each area was evaluated for efficiency and effectiveness, and annual cost savings of up to 10 percent of the annual general fund operating budget were identified.

Florida Office of Program Policy Analysis and Government Accountability

We have conducted three best financial management practices reviews for the Office of Program Policy Analysis and Government Accountability (OPPAGA) for Hillsborough County Public Schools, Collier County Public Schools and Martin County Public Schools. Based on a state law passed in 2001, each school system is to be subject to a review every five years until it obtains a Best Practices Seal by the Commissioner of Education. The objective of these reviews was to evaluate whether school systems are applying the best practices adopted by the Commissioner. Over 600 indicators of the best practices were included in the methodology. We have worked with OPPAGA to refine its methodology over the years.

Katy Independent School District

This project included process mapping to identify immediate efficiencies, defining requirements for a new ERP system, development of a Request for Proposals (RFP), scripting and scoring of vendor demonstrations, scripting reference calls, evaluation planning, assessment of software vendors and products, and implementation planning assistance.

Fort Worth Independent School District

Fort Worth ISD chose Gibson to develop a procedure for the procurement of a new Enterprise Resource Planning (ERP) system as well as a new Student Information Management System. For this project, we performed a requirements analysis and RFP development as well as an analysis of proposals and a recommendation. Based on our findings, we recommended the purchase of separate, rather than combined systems. Additionally, we advised the selection of certain vendors to perform demonstrations of their systems. At this point, The Fort Worth ISD project managers in place at the time stopped our contracted work, choosing to handle the remainder of the project in-house. For more information about this project see *Tab 5: Proposed Work Plan and Deliverables*.

Deer Park Independent School District

Deer Park ISD chose Gibson to assist with the selection and implementation of their new finance and human resources systems. Gibson provided the following services during this project: requirements

development, process mapping and analysis, RFP development, vendor response analysis, vendor demonstration planning and management, vendor recommendation, and implementation assistance related to HR process analysis, system set-up and report writing.

IDEA Public Schools

Gibson completely redesigned the budget process for IDEA Public Schools, a 7,000 student charter school network in South Texas. The district had employed an incremental approach to budgeting focusing only on changes from the prior year. The IDEA leadership and board sought more transparency for the budget process and also wanted to ensure the school system was operating efficiently. Gibson overhauled the budget development process by incorporating performance measures into the process, creating new templates for each department and the schools, and training administrative and school leaders on the new process. The new budget approach has allowed IDEA to link each school and department budget to its system-level priorities.

References

Below, we have included three references for Gibson Consulting Group, Inc. (Gibson) from relevant past projects. Gibson urges you to contact each reference in order to validate the quality of services we provide and the commitment to our clients we maintain.

Bridgeport Regional Business Council

In November 2009, Gibson was selected among seven competing firms to conduct an efficiency study of Bridgeport Public Schools (Connecticut) for the Bridgeport Regional Business Council in collaboration with the City of Bridgeport. The project included identification of specific savings opportunities as well as an overall assessment of operational efficiency and management effectiveness. Gibson completed this work in April 2010.

Contact:

Paul Timpanelli, President and CEO
10 Middle Street
14th Floor
Bridgeport, CT 06604
Phone: (203) 335-3800, ext. 113
E-mail: timpanelli@brbc.org

Clark County School District

Clark County School District (Nevada), the fifth-largest school system in the United States, selected Gibson from among six competing firms to conduct an Educational and Operational Efficiency Assessment Study. This \$900,000, three-month project involved the identification of major cost reduction opportunities, a review of the district's budget process, development of a data dashboard prototype for performance measure tracking, and a review of educational programs and management.

Contact:

Carolyn Edwards, Trustee
5100 W. Sahara Avenue
Las Vegas, 89146
Phone: (702) 799-1072
E-mail: cedwards@interact.ccsd.net

Virginia Department of Planning and Budget

Gibson participated in the first non-pilot year of then Governor Mark Warner's statewide program to improve efficiency in Virginia public schools. Gibson conducted the two largest school division reviews – Stafford County and Spotsylvania County – in 2004 and 2005. Most recently, Gibson completed a review of Hanover County Public Schools and is in the process of reviewing Arlington Public Schools. Each of these reviews included evaluations of educational service delivery and operational areas. The purpose of

the reviews was to identify savings that could be gained through best practices in organization, service delivery, human resources, facilities, finance, transportation, technology management and other non-instructional areas, thereby allowing divisions to redirect administrative savings to the classroom.

Contact:

John Ringer, Associate Director
1111 East Broad Street
Room 5040
Richmond, VA 23219
Phone: (804) 786-7324
E-mail: john.ringer@dpb.virginia.gov

See the *Capacity* and *Sample Assignments* sections in this same tab – *Tab 4: Required Submittals* – for more examples of past experience.

Staff Qualifications

Gibson Consulting Group, Inc. (Gibson) has brought together a highly experienced team of consultants to deliver this review for the Town of Trumbull and the Trumbull Board of Education (Trumbull). In every project, each of our consultants commits to our client, professionally and personally. Along with that commitment, in every efficiency and financial accountability review that we perform, our staff provide a wealth of experience, technical skills, and understanding of operational and management structures within – as well as between – school systems and municipalities.

In addition to reviews of this nature, Gibson staff members have made large contributions to projects in many other aspects of public education management – including budget reviews, program evaluations, information systems implementations, performance-based budgeting projects, strategic planning projects, and financial investigations. We believe that such broad experience enhances our ability to provide assistance in every aspect of the budget process within school system operations. However, we maintain the capacity for quick and effective focus when performing targeted reviews, due to our high level of expertise.

Below, we provide summaries of the qualifications and credentials for members of our proposed project team. Immediately following the summaries, we have also provided resumes for each team member.

Greg Gibson, CPA

Greg Gibson serves as the President and Founder of Gibson Consulting Group, Inc. A specialist in school district operations, systems, and management practices – Mr. Gibson has earned the description as a national expert on school district efficiency. He speaks on the subject at state conferences and conventions for administrators and board members. Possessing over 25 years of experience conducting management reviews, litigation support, cost analysis, and organizational planning – Mr. Gibson streamlines school district operations, incorporates technologies that meet user requirements, and leads program evaluation projects.

Recently, Mr. Gibson performed a project similar to the Trumbull review for the Bridgeport Regional Business Council in Connecticut. He has led over 200 school system efficiency studies in Texas, California, Florida, Virginia, Nevada, Connecticut, Massachusetts, Colorado, and Illinois. He has directed data integrity projects, requirements definition projects, central office organization studies, and two system project management/quality assurance projects. Mr. Gibson has also conducted funding/cost studies for special education, bilingual education, compensatory education, and gifted and talented education.

Previously, he led the Management Consulting Services Practice for the Austin office of Coopers & Lybrand – an international accounting and consulting firm. He holds a Masters of Business Administration in Finance from Southern Methodist University, serves as a Certified Public Accountant, and as a member of the Texas Association for School Business Officials.

Ali Taylan

Ali Taylan serves as the Chief Information Officer for Gibson Consulting Group, Inc. He has consulted in school system performance and efficiency reviews as well as procurement department reviews. He assists clients to define software requirements as well as develop and manage performance measures that improve client efficiency and savings.

Additionally, he possesses a strong understanding and vision for how business intelligence tools and technologies support all facets of education operations. With over 15 years of experience, Mr. Taylan is an expert in management information systems and technology department assessments for school systems. He has worked with school systems and educational service centers to execute recommendations to improve the access to and use of management information systems that support decision-making. Mr. Taylan is also experienced in the development and implementation of business intelligence tools including data warehouse and data visualization.

He led the technical team responsible for planning, designing, and implementing eFACTS+ for the Texas Association of School Business Officials. In that project, he actively participated in OLAP design, relational data modeling, multi-dimensional data modeling, data structure design, the ETL (Extraction Transformation Loading) process, the MDX (Multidimensional Expressions) query creation and optimization, web application development, and creating reports from advanced data visualization tools.

Mr. Taylan prides himself on his ability to serve as the bridge between the two complex worlds of business and technology.

Suzanne Bradford, CPA

Suzanne Bradford has over 15 years of experience in consulting with public entity clients. She has extensive experience assisting K-12 clients in improving and establishing efficient operations and processes. Her expertise includes financial accounting, asset and risk management, business systems implementation, and purchasing. She has experience with school districts in 14 states. She has worked with some of the nation's largest districts such as Hillsborough County Public Schools (Florida), Broward County Public Schools (Florida), Clark County School District (Nevada), and San Diego Unified School District. In 2011, Ms. Bradford assisted the Bridgeport Public School System (Connecticut) in implementing cost savings for its transportation services. As a part of this project, she reviewed the special education transportation processes and developed recommendations for efficiencies and cost savings.

Cheyenne Rolf

Cheyenne Rolf has over six years of experience as an Associate Consultant at Gibson, working on a wide variety of projects – efficiency reviews, accounting systems, program evaluation, cost savings, and performance measures. She has worked closely with senior consultants on all facets of school district projects – including the creation of performance measures, data analysis (e.g., coding qualitative and quantitative data, as well as financial data analysis), detailed requirements gathering, school-level organizational analysis, staffing analysis, data collection activities (e.g., conducting interviews,

facilitating focus group sessions, survey administration, survey reporting, and classroom observations), and documentation development. Before working at Gibson, Ms. Rolf served as a grant manager for Texas school districts.

Linda Cherrington

Linda Cherrington has 35 years of experience in transportation planning, management, and operations analysis. She joined Texas Transportation Institute (TTI) in 2003 as research manager for the Transit Mobility Program. Prior to her current position, Ms. Cherrington spent 17 years in private practice as a transportation consultant, specializing in strategic planning and performance analysis for cities, transit agencies, school districts, and state departments of transportation nationwide. She also has 10 years of experience with the Metropolitan Transit Authority of Harris County (Houston METRO), where she held senior management positions in regional transit service planning and scheduling, transit operations, maintenance, procurement, and transit facility development. Since 1994, Ms. Cherrington has evaluated the effectiveness and efficiency of student transportation programs for 24 public school districts in eight states (California, Colorado, Connecticut, Florida, Missouri, Tennessee, Texas, and Virginia).

Ms. Cherrington subcontracted to Gibson on the project for Bridgeport Regional Business Council, in which she reviewed transportation and made recommendations in the areas of bus system contractor management, staggered bell scheduling, and other routing efficiencies. TTI was also involved in the successful implementation of Transfinder, a software application used to increase the efficiency of transportation services and to provide more useful management information.

We have included resumes for each team member on the following pages.

*Also, see *Tab 6: Cost* for budget and allotted time for the project.



Resumes

GIBSON

CONSULTING GROUP

Greg L. Gibson CPA

Total Experience
25 years

Education
Masters of Business
Administration in Finance,
Southern Methodist University

Bachelor of Business
Administration in Accounting
with Honors, Southwestern
University

Professional Certifications
Certified Public Accountant, Texas
State Board of Public Accountancy

Professional Affiliations
Texas Association for School
Business Officials (TASBO)

Mr. Gibson is the President of Gibson Consulting Group, Inc., and has over 25 years of experience in management and performance reviews, litigation support, cost analysis, and business and organizational planning. Previously, he led the Management Consulting Services Practice for the Austin office of Coopers & Lybrand, an international accounting and consulting firm. Mr. Gibson has extensive experience in streamlining school district operations and incorporating technology that meets user requirements. He is a national expert on school district efficiency, and has been a speaker on the subject at state conferences and conventions for administrators and board members.

Mr. Gibson has conducted funding/cost studies for special education, bilingual education, compensatory education and gifted and talented education, and has led a major program evaluation project for the Texas Education Agency. He led 30 district-wide efficiency studies in Texas, California, Florida, Virginia, Colorado and Illinois, and has also led a student system process re-engineering and system design study for a private sector provider of alternative education. Mr. Gibson is a specialist in school district operations, systems and management practices, having directed data integrity projects, requirements definition projects, central office organization studies, and two system project management / quality assurance projects. He is also well versed in all areas of charter school management and operations.

WORK HISTORY

- Gibson Consulting Group, Inc. – President (1998 – Present)
- Neal & Gibson – Partner (1994 - 1998)
- Gibson & Company – Principal (1992-1994)
- Coopers & Lybrand – Manager-in-Charge, Manager, Supervisor, Consultant (1984-1991)
- Deloitte, Haskins, & Sells – Audit Staff (1981-1983)

GIBSON CONSULTING GROUP

Project Management:

- Director of over 300 project teams for engagements up to \$2.5 million in size.

Comprehensive Performance / Management Audits

- Bridgeport Public Schools (CT)
- Fairfax County Public Schools (VA)
- Fort Worth ISD – Texas Comptroller of Public Accounts
- Houston ISD – Texas Comptroller of Public Accounts
- Hillsborough County Public Schools (FL)- OPPAGA
- IDEA Public Schools (TX)
- Pasadena USD (CA)
- Los Angeles USD (CA) – Cost Reduction/Performance Accountability Study
- Texas Education Service Centers - Statewide pre-emptive management audit

- Spotsylvania County Public Schools (VA) – State Office of Management and Budget
- Uplift Education (TX)
- Collier County Public Schools (FL) OPPAGA
- Martin County Public Schools (FL) OPPAGA
- Stafford County Public Schools (VA)) – State Office of Management and Budget
- Corpus Christi ISD – Texas Comptroller of Public Accounts
- Donna ISD - Texas Comptroller of Public Accounts
- North Forest ISD - Texas Comptroller of Public Accounts
- Texas Comptroller of Public Accounts - Tom Green Countywide Review
- Comal ISD – Texas Comptroller of Public Accounts
- Socorro ISD – Texas Comptroller of Public Accounts
- San Marcos ISD – Texas Comptroller of Public Accounts
- Paris ISD – Texas Comptroller of Public Accounts
- Texas School for the Deaf – Texas Comptroller of Public Accounts
- Joliet Township High School District 204 – Will County Chamber of Commerce
- Joliet District 86 – Will County Chamber of Commerce
- Pueblo, Colorado School District 21
- Tyler ISD
- University Interscholastic League – Comptroller
- Texas Association of School Boards
- Austin ISD - Organization Study
- El Paso ISD - Staffing Study
- Donna ISD - Review of Finance Operations

Technology Projects:

- Austin ISD - ERP Information Systems Needs Assessment
- Austin ISD - Student and HR/Payroll System Implementation, Project Management
- Savannah Chatham County Public Schools - ERP Requirements Definition, Process Mapping, and Software Evaluation
- Fort Bend ISD - ERP Requirements Definition, Process Mapping, and RFP Development
- El Paso ISD - ERP Requirements Analysis and RFP Assistance
- Fort Worth ISD - ERP Requirements Definition and RFP Development
- Clear Creek ISD - ERP Requirements Definition and Process Mapping
- Garland ISD - Technology Department Management Review
- Texas Education Agency (subcontractor to MJLM) - Statewide Study of School District Accounting Systems
- Austin ISD - PEIMS Data Audit
- San Antonio ISD - Technology Department Management Review

Program Studies and Evaluations:

- Texas Education Agency - Evaluation of Texas Math and Reading Academies
- Texas Education Agency - Evaluation of Texas High School Completion

- and Success Grant
- Fort Worth ISD - Evaluation of Instructional Software Effectiveness
- Fairfax County Public Schools – Special Education Review
- Galena Park ISD - Block Scheduling Feasibility Study
- Leander ISD – Special Education Study
- Legislative Budget Board - Special Education Cost Study
- Legislative Education Board - Bilingual Education Cost Study
- Legislative Education Board - Compensatory Education
- Legislative Education Board - Gifted and Talented Education
- Special Education School Finance Lawsuit – Ohio
- Tyler ISD –Special Education Review
- Kansas City, MO school districts - Desegregation Plan Costing Projects

Strategic Planning:

- Austin ISD – Alignment of Planning and Results Monitoring Processes
- Texas Educational Service Centers - Statewide Strategic Plan
- El Paso ISD – Strategic Plan Assistance
- Stafford County Public Schools (VA)
- Region 19 Education Service Center
- Region 11 Education Service Center

Other Education Projects:

- Joliet District 86 - Facilities Master Plan
- Joliet District 86 - Transportation Study
- Dallas County Community College District - Facilities Management Plan

Litigation Support / Compliance:

- Baylor Healthcare System - Charity Care Audit
- Driscoll Children’s Hospital - Charity Care Audit
- Office of the Attorney General - Charity Care Audits
- Conducted over 250 fraud investigations
- Provided expert testimony in over 75 lawsuits

REFERENCES

- Mr. Adam Jones, Deputy Commissioner Finance and Administration/Chief Operating Officer Texas Education Agency, 512.463.9437
- Mr. Michael Shook, Commonwealth of Virginia - Department of Planning & Budget, 804.786.8853
- Mr. Tom Torkleson, Chief Executive Officer IDEA Public Schools, 956.463.9868

Total Years Experience

20 years

Education

Bachelor of Science in Labor
Economics and Industrial
Relations
-University of Ankara

Masters of Business
Administration
-University of Dallas

Summary of Qualifications

Mr. Taylan has more than 20 years of experience in technology field. He has conducted numerous performance audits and department assessments of technology function in school systems in school districts ranging from 2,000 to 700,000 students. In addition to performance audits and assessments, Mr. Taylan's public education consulting experience includes assisting school districts define Enterprise Resource Planning software requirements, evaluate software vendors and help choose the right software for school districts. He has extensive experience in creating, developing and implementing data driven solutions using a wide array of technologies and tools. The solutions vary from developing performance measurement systems for instructional and non-instructional areas to web based multi-dimensional data warehouse application.



Relevant Experience

Business Intelligence and Data Visualization Projects

- Jeffco Public Schools, 2010-11 Employee Survey Dashboard– Technology Lead
- Texas Association of School Business Officials (TASBO), eFACTS+ System – Technology Lead
- Region XIII Education Service Center, 'Socrates' Data Analysis Tool Implementation – Technology Lead
- Region VII Education Service Center, DMAC MicroStrategy Pilot Project – Technology Lead
- Hallsville Independent School District, Performance Measurement System and Dashboard Implementation – Technology Lead
- Grand Prairie Independent School District, Performance Measurement System Implementation – Technology Lead
- Tyler Independent School District, Performance Measurement System Implementation –Technology Lead

Technology Projects

- CSCOPE, Technology Review- Technology Lead
 - Uplift Education, Requirements Collection for Portal System- Technology Lead
 - Eanes Independent School District, Creation of District Technology Plan- Technology Lead
 - Uplift Education, Software Systems Maximization Assessment- Technology Lead
- 

- Ector County Independent School District, Technology Department Review- Technology Lead
- Midland Independent School District, Technology department Review- Technology Lead
- Region XIII Education Service Center, Technology department Review- Technology Lead
- Region VII Education Service Center, Technology department Review- Technology Lead
- Katy Independent School District, Enterprise Resource Planning System Selection- Technology Lead
- Kamehameha Schools (HI), Enterprise Resource Planning System Selection – Technology Lead
- Clear Creek Independent School District, Enterprise Resource Planning System Selection- Technology Lead
- Savannah-Chatham County Public Schools, Enterprise Resource Planning System Selection - Technology Lead
- Fort Worth Independent School District, Enterprise Resource Planning System Selection- Technology Lead

District-Level Program Evaluations/Research Projects

- IDEA Public Schools, Performance Management Assessment– Project Team Member
- Uplift Education, Performance Management Assessment–Project Team Member

Efficiency Studies

- Oregon Department of Education, Efficiency Study of Education Service Districts– Technology Lead

Management and Organization Review

- Leander Independent School District, Review of the Special Education Department– Technology Lead
- Pasadena Unified School District, Management Audit– Technology Lead
- Texas Education Agency, Feasibility Study of Statewide Accounting System– Technology Lead

Technical Skills

- **BI Applications:** All the application that make up the Microsoft BI stack: SharePoint, PerformancePoint, MS ProClarity, MS Reporting Services, Excel Services. Power Pivot. All the MicroStrategy BI products: MicroStrategy Intelligence Server, MicroStrategy Report Services, MicroStrategy OLAP Services, MicroStrategy Mobile Server. Other BI applications: Tableau, Pyramid Analytics.
- **Other Applications:** MS Visio, MS Project, ,MS Office, GIMP, Photoshop
- **Programming:** Asp, ASP.NET, VBScript, JavaScript, MDX,DAX, T-SQL, XML, XSLT, HTML, DHTML, CSS ,Visual Studio and Source Safe
- **Database:** MS SQL Server, MS Analysis Services, MS Integrated Services, MS Access
- **Operating and Other System:** Windows Server Operating Systems, Microsoft Desktop Operating Systems, VMware, Active Directory

Employment History

- Gibson Consulting Group, Inc. – Senior Consultant (August 2001 – Present)
- Handtech.com –Web Project Manager (1999 – 2001)
- E-Major.com – Project Manager, Partner (1998 – 1999)
- Vektron International, Inc. – Vice President of Operations (1995 -1998)
- Vektron International, Inc. –Project Manager (1991-1995)

Total Years Experience

25 years

Education

- Bachelor of Arts in Accounting, University of Texas at Austin, TX

Professional Certifications

- Certified Public Accountant

Summary of Qualifications

Suzanne Bradford has as over 15 years of experience in consulting with public entity clients. She has extensive experience in assisting K-12 clients in improving operations and establishing efficient operations and processes. Her expertise includes financial accounting, asset and risk management, business systems implementation, and purchasing. She has experience with school districts in 14 states including California, and has worked with some of the nation's largest districts such as Hillsborough County Public Schools (Florida), Broward County Public Schools (Florida), Clark County School District (Nevada), and San Diego Unified School District.

Prior to joining Gibson, she worked in the fields of municipal government, banking, construction and healthcare.

Relevant Experience

Efficiency Studies

- Carlisle Independent School District, Efficiency Review
- Austin Independent School District, Efficiency Review
- Abilene Independent School District, Central Administration Efficiency Analysis
- Tyler Independent School District, Performance Measurement Design and Implementation
- Fairfax County Public Schools (Virginia), Efficiency Analysis
- Corpus Christi Independent School District, Efficiency Review
- Escambia County Public Schools (Florida), Efficiency and Staffing Analysis

Management and Organization Review

- Bridgeport Public Schools (Connecticut), Implementation of Transfinder routing software; Review of Special Education transportation policies and practices
- Texas Legislative Budget Board, Targeted Statewide Review of Disciplinary Alternative Education in Texas
- Harris County Department of Education, Management and Effectiveness Review
- Buffalo Public Schools (New York), Comprehensive Assessment of Management Structures

- Texas Legislative Budget Board, Performance Reviews of Navasota, Irving, Victoria, North Forest, Wilmer-Hutchins, Grape Creek, Wall, Christoval, Veribest, Water Valley, San Angelo, Fort Worth, Donna, and Brownsville Independent School Districts
- Charlottesville City Public Schools (Virginia), Comprehensive Performance Review
- Texas Legislative Budget Board, Targeted Statewide Review of Food Service Operations in Texas
- Franklin Township Public School District (New Jersey), Operational Performance Review
- Washington State Auditor's Office, Performance Audit of the State's Educational Service Districts
- Commonwealth of Virginia, Comprehensive Reviews of Dinwiddie, Smyth, Lancaster, and Clarke County Public Schools
- Clark County School District (Nevada), Performance Review
- Fort Worth Independent School District (Texas), Staffing Analysis
- Regional Service Centers (Texas), Compliance Reviews
- Tyler Independent School District, Performance Review Follow-Up
- Pueblo School District #51 (Colorado), Performance/Efficiency Review
- Cleveland Public Schools, Performance Review
- Edinburg Independent School District, Performance Review
- Henderson County Public Schools (North Carolina), Performance Review
- Allegany County Public Schools, Performance Review
- Metropolitan Board of Public Education of Nashville and Davidson County (Tennessee), Performance Reviews
- Edgewood Independent School District (Texas), Performance Review
- Grand Prairie Independent School District (Texas), Management Review
- Loudoun County Public Schools (Virginia), Performance Audit
- San Diego Unified School District (California), Management Audit

Best Practices Review

- Hillsborough County Public Schools (Florida), Best Practices Review for the Governor's Office of Program Policy Analysis and Government Accountability Program
- Collier County Public Schools (Florida), Best Practices Review for the Governor's Office of Program Policy Analysis and Government Accountability Program
- Broward County Public Schools (Florida), Best Practices Review for the Governor's Office of Program Policy Analysis and Government Accountability Program
- Brevard County Public Schools (Florida), Best Practices Review for the Governor's Office of Program Policy Analysis and Government Accountability Program
- Lee County Schools (Florida), Best Practices Review for the Governor's Office of Program Policy Analysis and Government Accountability Program

- Clay County Schools (Florida), Best Practices Review for the Governor's Office of Program Policy Analysis and Government Accountability Program

Technology

- Tax Office of the Texas Comptroller of Public Accounts, Needs Assessment and Process Improvement
- Austin Independent School District, Technology Needs Assessment
- San Antonio Independent School District, Technology Needs Assessment

Investigations

- Fiscal Crisis and Management Assistance Team (California), Audit of New West Charter School
- Fiscal Crisis and Management Assistance Team (California), Audit of Lassen County Community College

Other

- Colorado Department of Education, K-12 Facilities Assessment Audit
- Richmond City School System (Virginia), Reengineering Study
- Mt. Diablo Unified School District, Special Education Financial Review

Employment History

- Gibson Consulting Group, Inc. – Consultant (2000 – 2004; 2011 – Present)
- MGT of America, Inc. – Senior Consultant (1995 – 1998; 2004 – 2011)
- Independent Consultant (1998 – 2000)
- City of Austin, Office of the Controller, Accounting Manager (1992 – 1995)
- Franklin Federal Bancorp, FSB, Accountant III (1988 – 1992)
- Glenloch Homes, Inc., Accounting Manager (1987 – 1988)

Total Years Experience

6 years

Education

- Bachelor of Arts in Government, University of Texas at Austin, TX

Professional Affiliations

- Texas Association for School Business Officials (TASBO)

Summary of Qualifications

Cheyenne Rolf has over six years of experience working with Texas school districts as grant manager, and as an Associate Consultant at Gibson on a wide variety of projects (e.g., efficiency reviews, accounting systems, program evaluation, cost savings, performance measures). She has worked closely with senior consultants on all facets of school district projects, including creation of performance measures, data analysis (e.g., coding qualitative, and quantitative data, financial data analysis), detailed requirements gathering, process mapping, school-level organizational analysis, staffing analysis, and data collection activities for program evaluation (e.g., conducting interviews, facilitating focus group sessions, survey administration and reporting, and classroom observations).

Relevant Experience

Statewide Program Evaluations

- Legislative Budget Board, Evaluation of the Texas Early Education Model
- Kentucky Department of Education, Evaluation of Supplemental Education Services
- Texas Education Agency, Evaluation of the Texas Ninth Grade Transition and Intervention grant program
- Region XIII Education Service Center, Evaluation of Texas Supplemental Education Services
- Region XIII Education Service Center, Evaluation of the Texas Turnaround Initiative
- University of Texas at Dallas, Evaluation of Teacher Professional Development Programs
- Texas Education Agency, Evaluation of Texas High School Completion and Success Grant Program

District-Level Program Evaluations/Research Projects

- Round Rock Independent School District , Evaluation of the Implementation of Round Rock ISD's teacher compensation pilot program
 - Fort Worth Independent School District, Review of Special Interest Programs
 - IDEA Public Schools, Performance Management Assessment
 - Uplift Education, Performance Management Assessment
- 

Efficiency Studies

- Tyler Independent School District, Performance Measurement System Implementation
- Abilene Independent School District, Staffing Study
- Houston Community College, Performance Review Follow-Up
- Oregon Department of Education, Efficiency Study of Education Service Districts
- Wimberley Independent School District, Staffing Study

Management and Organization Review

- Texas Charter Schools Association, Customer Survey
- Fort Bend Independent School District, Process Improvement Study
- Leander Independent School District, Review of the Special Education Department
- Tyler Independent School District, High School Reorganization Study
- Tyler Independent School District, Review of the Special Education Department
- IDEA Public Schools, District Budgeting Re-Design
- Pasadena Unified School District, Management Audit
- Region XVI Education Service Center, Development of Shared Services Arrangement Training Guide
- Texas Education Agency, Feasibility Study of Statewide Accounting System
- Austin Independent School District, Board Reporting Assessment

Technology Projects

- CSCOPE, Technology Review
- Uplift Education, Requirements Collection for Portal System
- Eanes Independent School District, Creation of District Technology Plan
- Uplift Education, Software Systems Maximization Assessment
- Ector County Independent School District, Technology Department Review
- Katy Independent School District, Enterprise Resource Planning System Selection
- Clear Creek Independent School District, Enterprise Resource Planning System Selection
- Fort Worth Independent School District, Enterprise Resource Planning System Selection

Publications

- Shields, J., Rapaport, A., Rolf, C., Yeates, E., Hoogstra, L., & Tucker, N. (2010). Formative Evaluation of the Texas Turnaround Initiative. Education Service Center Region XIII, Austin, Texas.

Employment History

- Gibson Consulting Group, Inc. – Associate Consultant (April 2006 – Present)
- Round Rock Independent School District – Grant Developer (2002 – 2003)
- Lubbock-Cooper Independent School District – Grant Manager (2000 – 2002)

Linda Cherrington

Linda Cherrington has 35 years experience in transportation planning, management and operations analysis. She joined Texas Transportation Institute, The Texas A&M University System, in 2003 as research manager for the Transit Mobility Program. Prior to her current position, Ms. Cherrington spent 17 years in private practice as a transportation consultant specializing in strategic planning and performance analysis for cities, transit agencies, school districts, and state departments of transportation nationwide. She also has 10 years experience with the Metropolitan Transit Authority of Harris County (Houston METRO), where she held senior management positions in regional transit service planning and scheduling, transit operations, maintenance, procurement, and transit facility development. Since 1994, Ms. Cherrington has evaluated the effectiveness and efficiency of student transportation programs for 24 public school districts in eight states (California, Colorado, Connecticut, Florida, Missouri, Tennessee, Texas, and Virginia.).

Total Years Experience

35 years

Education

Master of Business
Administration,
University of Texas at Austin
1995

Master of Public Affairs,
The LBJ School of Public
Affairs,
University of Texas at Austin
1974

Bachelor of Arts in Political
Science,
Rice University, Houston
1972

WORK HISTORY

- Texas Transportation Institute (TTI), The Texas A&M University System
Research Scientist/Program Manager, Transit Mobility Program
2003 to Present
- LKC Consulting Services, Inc.
Chief Executive Officer and Principal
1986 to 2003
- Metropolitan Transit Authority of Harris County (Houston METRO)
Assistant General Manager,
Director of Procurement and Personnel,
Assistant Director of Transit Operations,
Manager of Planning and Programming, and
Assistant Transit Administrator
1975 to 1985

SKILLS AND EXPERIENCE

Performance Reviews for Student Transportation Programs

Selected Projects

Hanover County Public School Division, Virginia. In 2011, TTI worked with Gibson Consulting Group for a school efficiency review of the Hanover County Public School Division, Virginia. As the lead researcher for TTI, Ms. Cherrington was responsible for the efficiency review of the student transportation department for the school division. Ms. Cherrington reviewed the transportation department's organization and staffing, routing and scheduling, training and safety, and school bus maintenance. She analyzed the

cost of maintenance of the school bus fleet to identify the cost-effectiveness of retaining vehicles until at least 14-years of service. Ms. Cherrington recommended ways to strengthen oversight of student transportation service by establishing an operations dispatcher position, and she identified opportunities to reduce cost by establishing route guidelines for student transportation.

Bridgeport Public Schools, Bridgeport, Connecticut. In 2010, the Bridgeport Regional Business Council engaged Gibson Consulting Group, Inc. to perform a brief overview of existing operational and management systems to identify possible efficiencies and cost savings for the Bridgeport Public Schools, Bridgeport, CT. As part of the Gibson team, Ms. Cherrington reviewed the student transportation department. The Bridgeport Public Schools Transportation Department is responsible for home to school transportation for regular and special needs students attending any public, private, charter, or parochial school in the Bridgeport area. Ms. Cherrington recommended the school system implement automated routing and scheduling software and adjust bell times to permit as many school buses as possible to operate two trips each morning and afternoon.

Austin Independent School District and Capital Metropolitan Transportation Authority, Austin, Texas. Ms. Cherrington worked with the Austin Independent School District (AISD) and Capital Metropolitan Transit Authority in Austin, Texas to review the AISD Magnet School Transportation Program. Since 1995, Capital Metro has partnered with AISD to provide transportation for students attending magnet school programs. The dynamics of each organization have evolved, and in April 2007, the parties agreed to work together to study the possibilities associated with their partnership in drafting a plan for the future. The TTI assignment was to provide an outside review of the partnership. TTI prepared an overview of the regulatory, operational, and financial benefits and risks surrounding the partnership and identified options for future partnerships that maximize benefits and minimize barriers to efficiency and effectiveness of service.

Los Angeles County Unified School District, California. Ms. Cherrington is currently assisting Gibson Consulting Group to examine the transportation program for Los Angeles County Unified School District (LAUSD), California. Ms. Cherrington identified the business practices that are most critical to cost-effective operation of the student transportation program. She suggested several opportunities to reduce the cost of operating and maintaining a quality school transportation program.

Lamar Consolidated Independent School District, Texas. In 2005, Lamar Consolidated Independent School District (Lamar CISD) in Fort Bend County near Houston, Texas asked Ms. Cherrington and her colleague, Jeff Arndt, at TTI to develop a long-term plan for the student transportation program given the rapid growth of the school district and the need to ensure cost-effective

operation and capital investment. TTI conducted a peer review, comparing business practices and performance indicators for Lamar CISD with other rapidly growing school districts in large metropolitan areas in the state. TTI also reviewed Lamar CISD policies and procedures and made recommendations to improve cost-effective operations such as setting bell schedules, designing efficient routes and establishing sound school bus maintenance procedures. TTI developed an analytical tool and methodology for determining fleet and maintenance facility requirements given several different future growth scenarios for the school district.

Spotsylvania County Public School Division, Virginia. The Department of Education of the Commonwealth of Virginia contracted in 2004 with Gibson Consulting for a review of the performance of several school divisions in Virginia. In a study published in May 2005, Ms. Cherrington and her colleague, Gary Eakes, were responsible for a performance review of the student transportation program for Spotsylvania County, Virginia. She examined the transportation program and focused her evaluation on factors affecting student transportation, bus replacement and vehicle maintenance programs, driver recruitment and training, driver and passenger safety, service evaluation and purchasing procedures.

Stafford County Public School Division, Virginia. In a study for Stafford County Public Schools, Ms. Cherrington reviewed the challenges facing the school division due to rapid growth of population and school enrollment in the area near Fredericksburg, Virginia. She examined the transportation program and focused her evaluation driver recruitment, staff management, performance evaluation and long-term planning for continued growth.

Saint Louis Public Schools, Saint Louis, Missouri. Ms. Cherrington was responsible for a performance review of the transportation department for Saint Louis Public Schools, Saint Louis, Missouri. She evaluated the effectiveness and efficiency of the department. Ms. Cherrington reviewed staffing, internal processes, procedures and practices as they pertain to the management of three contract providers. She conducted a peer review to compare measures of performance and cost. She analyzed cost structures and identified areas requiring significant additional oversight. Ms. Cherrington recommended a significant change to automate routing and scheduling, resulting in a savings of over \$1 million for the 2003-04 school year.

Duval County School Board, Jacksonville, Florida. In 2002, Ms. Cherrington evaluated the performance of the transportation department for the Duval County School Board, Jacksonville, Florida, as part of a best practices review of the district by the Office of Program Policy Analysis and Government Accountability (OPPAGA). She evaluated the transportation department using a series of best practices performance indicators. Recommendations included regularly reviewing and evaluating performance in comparison to established indicators and benchmarks, and analyzing costs to monitor performance.

Dallas Independent School District, Dallas, Texas. In a major study for the Texas State Comptroller of Public Accounts, Ms. Cherrington was responsible for a performance review of the student transportation function of Dallas Independent School District (DISD). The operation and management of DISD's student transportation function was divided among three entities: Dallas County Schools, the DISD Transportation Department, and the DISD Service Center. Ms. Cherrington evaluated the responsibility and accountability among the three entities, and the effect on service delivery for students. She made recommendations for consolidation of services and renegotiation of the interagency agreement between DISD and Dallas County Schools.

Knox County Schools, Knoxville, Tennessee. Ms. Cherrington conducted a management and performance review of the transportation component of Knox County Schools in Knoxville, Tennessee. She reviewed the operations of 109 small businesses providing contracted bus services. She reviewed contractor performance and management of the contractors by the transportation department. Ms. Cherrington recommended ways to place reasonable management controls on the contractors and to encourage a productive relationship between the transportation department and the contractors.

Fort Worth Independent School District, Fort Worth, Texas. Ms. Cherrington reviewed the student transportation function of Fort Worth Independent School District, Fort Worth, Texas as part of a performance review by the Texas State Comptroller of Public Accounts. Ms. Cherrington reviewed the transportation department's organization and staffing, routing and scheduling, training and safety, and school bus maintenance.

Houston Independent School District, Houston, Texas. Ms. Cherrington was responsible for evaluating the efficiency and effectiveness of the Houston Independent School District (HISD), Houston, Texas, transportation department. She developed and supported recommendations to contain costs, improve management strategies, and increase efficiency in the transportation department. She evaluated mechanic training procedures and advocated a formal training curriculum to improve the skills of mechanics. As part of the final project report, Ms. Cherrington recommended cost-effective fleet procurement and preventive maintenance procedures based on a thorough analysis of maintenance practices.

REFERENCES

Kris Hafezizadeh, Department of Pupil Transportation
Austin Independent School District
3908 Ave. B Suite 210
Austin, TX 78751
Phone: 512-414-0238

REFERENCES (CONTINUED)

Deanna Anderson, Executive Director of Transportation
Saint Louis Public Schools
801 N. 11th Street
St. Louis, MO, 63101
Phone: 314-633-5100 or 314-331-6041

Eric Gleason, Director
Public Transportation Division
Texas Department of Public Transportation
125 E. 11th St.
Austin, TX 78701-2483
Phone: 512-374-5233

Tab 5: Conflict of Interest

Gibson Consulting Group, Inc. has no existing or potential conflict of interests for the Town of Trumbull/BOE – RFP# 5941 for Consultant Services.

Tab 6: Cost

This section presents our price proposal to conduct *Consultant Services* for the Town of Trumbull and the Trumbull Board of Education (Trumbull). In your consideration of our price proposal, we would like to stress the following key points:

- Our estimate of hours for this project is based on prior experience with similar projects, modified based on the scope of work.
- We are willing to negotiate any element of this price proposal or the scope of work.

The following summary table shows the estimated hours, professional fees and other expenses necessary to complete each major group of tasks described in *Tab 8: Project Approach*.

The total estimated hours for the project are **373** and the total estimated consulting fees are **\$70,135**. Expenses are estimated at **\$8,452** bringing the total price of the project to **\$78, 587**.

Major Area	Hours	Fees
Stage I – Project Initiation	28	\$5,370
Stage II – Information Gathering	157	\$28,965
Stage III – Assessment	86	\$16,610
Stage IV – Solutions	66	\$11,450
Project Management	36	\$7,740
Total Hours and Fees	373	\$70,135
Total Expenses		\$8,452
Grand Total		\$78,587

To follow is an explanation of the assumptions we made when estimating our fees and expenses for this project:

Fee Assumptions

Our price proposal is based on the following assumptions:

- Trumbull will provide requested data to us within 10 days of the request, and will make every effort to provide data in electronic format.
- Trumbull staff will be available for interviews and questions.
- Trumbull will provide a single, consolidated set of comments on draft deliverables within seven calendar days.

Expense Assumptions

The estimated expenses assume two (2) trips for Gibson team members to travel to Trumbull. The first trip will be to conduct the site work and will consist of a four-person team of consultants on site for three days. The second trip will include the project director only for the recommendation report presentation to the Town of Trumbull and the Trumbull Board of Education.

The airfare amount assumes discount airfares will be available on at least 75 percent of the flights. This requires that Gibson can identify travel requirements at least two weeks in advance for 75 percent of the trips.

We are assuming that while on-site, we will be able to use the District’s photocopy equipment, internet connection via hard line or wireless access, and a conference room.

We will use email for regular communications relating to information exchange. This will help minimize communications, postage and courier expenses.

Project Billing

The following billing schedule will be applied:

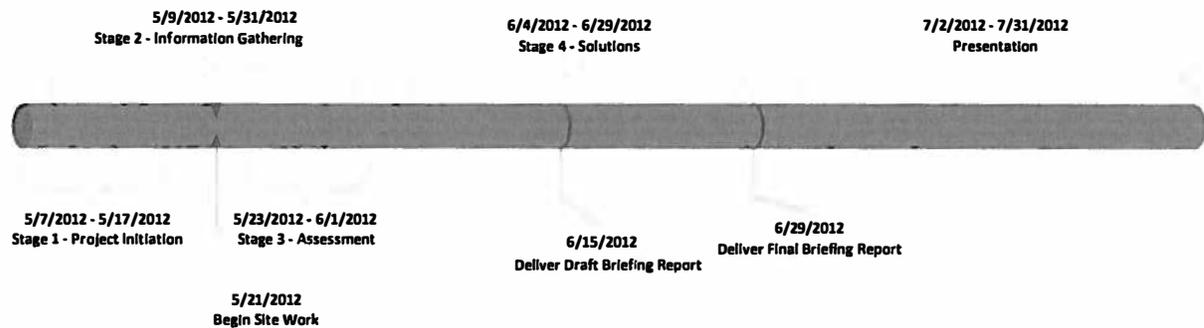
Month	Percentage	Amount
May	50%	\$39,293.50
June	40%	\$31,434.80
July	10%	\$7,858.70
Total	100%	\$78,587.00

Payment on invoices is due within 20 days of your receipt.

Tab 7: Project Timeline

Based on the approach detailed in the *Tab 8: Project Approach* of this proposal, Gibson Consulting Group, Inc. (Gibson) estimates that the *Consultant Services for the Town of Trumbull and the Trumbull Board of Education* (Trumbull) will take approximately two months to complete. The following timeline assumes that the project will begin May 7, 2012 and will end with a presentation of recommendations resulting from this project to the First Selectman (also, the Town Council and Board of Education, if necessary) by the end of June 2012. Gibson estimates that site work will begin May 21, 2012. Gibson will submit a draft briefing report to the First Selectman and other stakeholders by June 15, 2012. Once Trumbull has received the report, we will request consolidated comments within seven (7) calendar days. Once Gibson receives consolidated feedback, we will prepare a final briefing report no later than June 29, 2012. We can present the findings to Trumbull in July.

Below, we present an overview of our project schedule:



Tab 8: Project Approach

This section presents the detail of Gibson Consulting Group, Inc.'s (Gibson's) method of approach and the work plan that we will follow in order to conduct the *Consultant Services* for the Town of Trumbull and the Trumbull Board of Education (Trumbull). See *Tab 9: Connecticut Knowledge Summary* for more information on our understanding of Trumbull and Connecticut.

We have organized this section of our proposal into the following sub-sections:

1. Context of Study (page 1)
2. Strategy Underlying Our Approach (page 5)
3. Approach and Work Plan (page 5)

In your review of our proposed scope of work, we would stress the following key points:

- Our approach has been tested in over 200 U.S. school districts – including Connecticut.
- In addition to addressing every functional area of school district operations, our approach emphasizes the analysis of shared service opportunities with the Town of Trumbull as well as other potential shared service providers.
- To address Trumbull's need for increased transparency, our approach includes the provision of a comprehensive set of performance measures for the school district to track on an ongoing basis, as well as the development of a data dashboard prototype. Both of these will help facilitate a better understanding of what goes on behind the numbers, and eliminate the need for future studies on school district efficiency.

1. Context of the Study

Several issues face public education and this project in particular. We present some in the following sections:

- Trends and Issues Facing School Districts
- Challenges with Projects of this Nature

Trends and Issues Facing School Districts

A number of issues have transformed the face of public education today, but we believe three stand out with respect to this project:

- **Transparency** – Currently, most school boards as well as city, county, and state governments that oversee school districts seek a more transparent view of public education spending patterns and resource allocations. Some school districts respond by publishing more data on their web sites – such as the adopted budget, monthly financial statements, organization charts, and – in some cases – check registers. Publication of more data does not necessarily provide relevant information that answers important questions, like:
 - Do we operate efficiently?

- Do we maintain appropriate staff levels?
- Are we more or less efficient than prior years?
- Are we more or less efficient than what best practices would suggest?

Answers to these questions require a different kind of view into an organization: a view focused more on operational performance or efficiency. Increasingly, school districts use financial performance information to demonstrate efficiency in order to drive the budget process.

In fact, Trumbull recently released monthly financial statements. In order to provide that necessary “different kind of view” for Trumbull, we will investigate the availability of the underlying performance information and use it to better understand what goes on behind the numbers.

- **Site Based Decision Making and Standards** – In most public schools over the past 20 years, decision-making decentralized, allowing principals and site-based planning committees more latitude in making school-level decisions. In many school districts, decentralization created inefficiencies. Different schools applied different curricula, remedial programs, and technologies in order to address school needs. Often, the burden for central office functions increased, requiring the support, maintenance, and training of a larger number of programs. These factors prompted many school districts to re-think their decision-making framework. These school districts have applied more standards in order to promote consistent learning and efficiency, while not overly constraining the creativity and flexibility needed at the school level.
- **Technology** – Many school districts spend millions on new administrative technologies, only to later find that several manual processes remain, which are not much more efficient. Due to cost constraints, some school districts do not fully implement the technology that they buy; others implement software, but do not re-engineer their processes to take full advantage of the software. In many cases, overly complex policies and decision rules – which these school districts fail to revisit before implementing their new system – limit the efficiency of the school district’s information systems. These oversights contribute to excessive and expensive customization of new information systems as well as the existence of many off-line systems, databases, or spreadsheets that address requirements that these school districts incorrectly perceive as static. Trumbull Public Schools (TPS) uses Tyler MUNIS information systems. During this study, we believe it important to learn whether Trumbull has maximized the MUNIS system, and whether the school district has re-engineered their processes for increased efficiency.

Challenges with Projects of this Nature

Having conducted comprehensive efficiency reviews, nationwide, in over 100 school systems with enrollments ranging from 200 students to as large as 700,000 students, we have developed a clear understanding of the complexity involved in these types of projects. Below, we discuss many of the potential challenges that can arise:

- **Data Availability** – Because we must base our study findings on facts, these kinds of projects require the analysis of a large quantity of data. We can obtain much of the necessary student,

staffing, and financial data through state data submissions or internal data systems; however, we will request additional data related to:

- Systems
- Procedures
- Procurements
- Planning Documents
- Program Evaluations
- Program Descriptions
- Performance Measures
- Personnel Evaluation Instruments

Although this places a burden on the district, these data have proved essential in developing fact-based findings. Receiving data in advance of site work allows our consultants enough time to develop an understanding of the major issues, which increases the effectiveness of the on-site interviews. If we do not receive data ahead of time, the initial interviews serve a more data collection-oriented role rather than issues-oriented one. Based on our experience, the availability and timely delivery of district data serves as the most important element in these projects as well as often the most difficult challenge for school districts.

- **Data Quality** – State and federal agencies subject school districts to periodic audits or reviews in addition to an annual audit of financial data. Most statistical data does not undergo the same level of scrutiny as financial data. Accordingly, school districts must take steps to ensure the accuracy and reliability of data. We have found that school districts often place data in multiple locations with no process ensuring consistency. In recent years, more districts have moved towards relational databases. These databases reduce this risk, but the need still exists to evaluate the district’s approach to verifying the integrity of its data.
- **Data Format** – The format of data directly influences the amount of time spent by the consultant preparing the data for analysis. If the school district can generate historical, statistical, and financial information in a database format, this provides significant cost savings in conducting the analysis. Many school districts cannot generate the files for the consultant in a useful format. Often, this stage requires a significant amount of data entry of hard copy reports.
- **Major Initiatives in Progress** – School districts often undertake major initiatives, which – while in progress – make it difficult to assess underlying operations. For example, the school district may experience inefficiencies in accounting or purchasing operations, while implementing new technologies that it expects to improve operating efficiency. In such cases, we evaluate the components of the project-in-progress and make an assessment of its chances for success. We will look for:
 - A Reasonable Plan and Timetable
 - Effective Project Management Practices
 - Clearly Laid Out and Communicated Project Goals
 - Sufficiently Committed Staff and Financial Resources

- A Plan for Measuring Efficiency and Effectiveness Benefits after Project Completion
- **Project Management and Communication** – These projects require a highly coordinated effort among many school district staff and consultants. Further – despite the high level nature of the review – we will perform a significant amount of work in a fairly short period of time, creating additional project risks. Because of the difficulty of managing projects like these – from both the client’s and the consultant’s standpoint – we have learned that school district projects require a sufficient time dedication for project management functions. We also find it beneficial to have one client contact through which we make all formal project communications. We submit written progress reports and use email to support efficient and documented communications. For each project, we maintain a master data request list and a master interview schedule that we can sort by function, by date, or by consultant.
- **Staff Apprehension** – The initiation of these projects often cause anxiety among school district management and staff since these studies usually evaluate areas previously not scrutinized. Consultants must establish credibility quickly with district staff and demonstrate that they came to help. Consistently, we have succeeded in putting school districts at ease with our highly experienced team and strong interpersonal skills.
- **Media Desire to Get Access to Early Drafts** – Because of varying state interpretations of the open records requirements, some school districts submit early drafts of reports to the media. In order to maintain fairness to the school district undergoing review, Trumbull should avoid this, if at all possible. Although we provide a complete document as our preliminary report, the district should review and comment on the draft, and not release it before the project team finalizes it.
- **School District Effort Required** – These projects require a significant amount of time by school district staff. School districts will spend time:
 - Responding to Questions
 - Reviewing the Draft Report
 - Collecting and Organizing Data
 - Responding to Supplemental Data Requests
 - Participating in Initial and Follow-Up Interviews

In larger school districts the burden spreads out among a larger number of staff, but these projects require significant collective effort and will likely affect daily operations for some period of time.

- **Comparability to Other School Districts** – This work may require the comparison of TPS to peer (i.e., similar size and demographics) school systems or premier school districts that TPS would like to emulate. While many comparison possibilities exist, several factors complicate the comparison of data among school districts. School districts in other states operate under different legal frameworks, different data systems, and a different organization of programs. Sometimes, school districts within the same state organize differently and have different priorities, making comparison of department performance difficult without understanding how

the other school districts operate. For these reasons, we use comparative analysis to identify ‘red flags’, but not exclusively to draw conclusions.

- **Multi-Period Trend Analysis** – In addition to conducting comparative analyses, we will also conduct analyses of trends over a five-year historical period. These variances will also provide ‘red flags’ for further investigation. When performing trend analysis, the consultant must remain mindful of the changes that occurred over the historical period that could have affected the measures. Changes in law, policy, funding system, board spending priorities, and even changes in the account code definitions could affect a multi-period analysis. For instance, the appearance of an overspending situation or unfavorable trend could result from new laws or regulations, a conscious investment by the school district, or a simple reclassification of the expenditure.
- **Report Findings Difficult to Face** – Invariably, these studies uncover issues not yet identified by management. We ensure an inoffensive tone in our reports, but some findings may not sit well with school district management, staff, the town council, or even the community. We set out to tell you exactly what we think and then work with you to ensure our recommended solutions produce practical results. This approach serves as the key to conducting an effective review. Project briefings and the meeting to discuss the first draft will give Trumbull opportunities to evaluate our work. We pledge to consider any additional information or interpretations of the information we review that Trumbull believes relevant, but in the end we may agree to disagree on certain findings.

Since we have experienced and understand the potential difficulties that surface with this type of project, our project management strategy includes communicating any issues observed during the course of the project that could result in later difficulties.

2. Strategy Underlying our Approach

Our strategy is driven primarily by our understanding of Trumbull’s situation, and our experience with these types of studies.

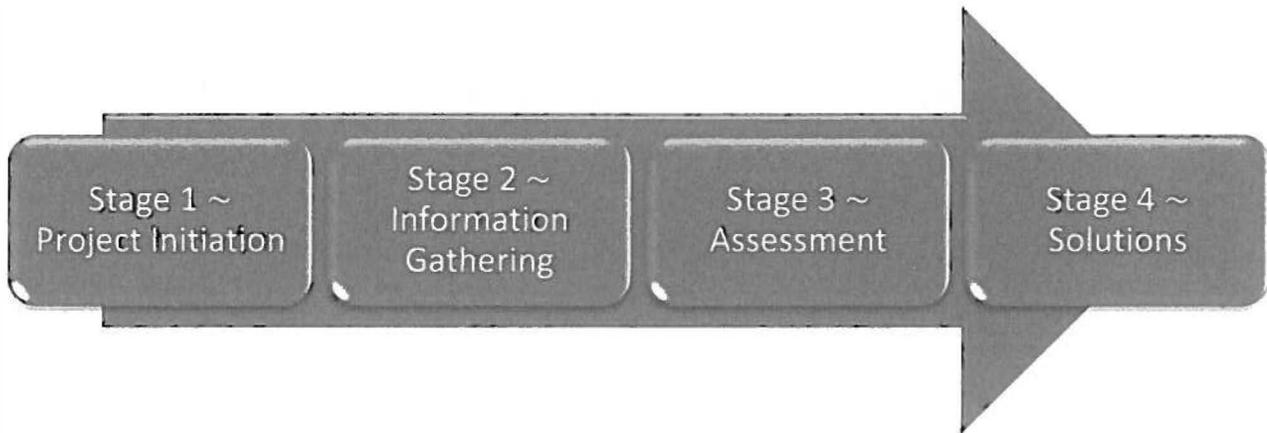
- **Actionable Recommendations** – Our recommendations will go beyond what most firms provide in these types of studies by creating comprehensive and actionable recommendations. Our work will result in recommendations to improve efficiency informed by our extensive experience in the K-12 market, and best practices that we have identified through other projects and research. In our experience, we have noted that many districts struggle to implement change and make recommendations permanent. Our action plans will not only list steps to implement the recommendations, but identify constraints that may inhibit progress and how the district should best overcome them.
- **Internalize and Institutionalize Efficiency Analysis and Reporting** – In addition to providing a report on Trumbull’s efficiency, we will provide recommendations and action plans for the district to implement. This plan will help sustain Trumbull’s own efficiency measurement system and integrate it into the budget process. This will include efficiency

reporting templates and modifications to the budget reporting process. We want to help Trumbull avoid the need for any future consultant studies on district efficiency.

3. Approach and Work Plan

In our approach, Gibson will conduct a high level review of current operational and management systems. We will note specific opportunities that provide cost savings potential as well as any areas needing efficiencies improvement. We will take advantage of any performance measures currently used by Trumbull, and develop new measures using available data.

Following is the set of tasks that we will employ for this project.



We present an overview of our project schedule below:



4. Stage I ~ Project Initiation

Planning Meeting

We recommend that the Gibson project director, the First Selectman, and a designated representative from the Trumbull Board of Education conduct a planning meeting in order to finalize the approach, the project schedule, and to address any questions.

During the planning meeting, we expect to:

- Develop Communication Plan(s) and Protocols
- Finalize the Project Plan, Project Objectives, and Scope
- Review the Data Request List and Identify Data Sources
- Discuss the Billing Process (Format, Timing, Composition)
- Discuss the District's and Gibson's Role in Each Task of the Project
- Finalize the Site Visit Plan and Interview and Focus Group Participants
- Discuss the Project Kick-Off Meeting (Date, Format, Preparation, Participation)
- Review Functional Areas to be Addressed Including Any Areas of Special Concern
- Finalize the Format, as well as the Submission and Approval Process, for All Deliverables
- Make Arrangements for the First Site Visit (Workspace, Meeting Rooms, and Equipment)

Work Plan Document

Once we have conducted the planning meeting, Gibson will provide a finalized work plan. The final work plan will identify tasks, subtasks, deliverables, milestones, and the dates associated with each. We will deliver this for approval upon completion of the project initiation tasks.

Status Reports ~ Weekly

We will deliver weekly written status reports to Trumbull which will consolidate information, summarizing the past week's activities. We will detail the activities accomplished in the week, the activities planned for the next week, and identify any issues of interest for all involved parties. We will send the status report to the designated project manager on a monthly basis. Status reports will facilitate communication with all project entities and provide us with a mechanism for raising issues that may cause a focus or scope change for the project. Gibson will initiate conference calls with the First Selectman and the Trumbull Board of Education representative to discuss any project issues that arise.

Conduct Kick-Off Meeting

On the first day of our site work – preferably before meeting with district staff – we will conduct a kick-off meeting to introduce the consultants, meet project staff in order to familiarize them with the purpose of the project, as well as discuss the project plan and timeline.

5. Stage II ~ Information Gathering

Data

Before work can begin, the project team will need to conduct a detailed assessment of applicable data in order to gain a full understanding of the current state of Trumbull. The more data that Trumbull provides prior to beginning the site visits, the more informed and productive our site visits can be. As a result, we would like to provide a preliminary data request as soon as possible after the signing the contract. To the extent possible, Trumbull should send data to us prior to the visit. Data that Trumbull cannot gather in advance can be made available on the first day of our site visit. Below, we present a sample of the items that we may include in the initial data request:

- Policies and Administrative Regulations – Available Online
- District and Departmental Organization Charts
- Access to Job Descriptions
- Any Current Process Maps
- Active Planning Documents (Technology, Facilities, etc.)
- Budget Calendar
- Detailed Actual Expenditure Data in Electronic Format – Past Five Years
- Detailed Staffing Data in Electronic Format – Past Five Years
- Budget Packets – Available Online
- Employment Contracts
- Management Letters – Past Five Years
- List of District Recent and Current Initiatives to Improve Efficiency and/or Cut Costs
- Key Transaction Volumes and Workload Statistics for Each Department Site-Based Decision-Making Plan
- Gross Square Feet, by Location/Campus – Past Five Years
- Kilowatt Hour Usage Reports – Past Five Years
- Consultant Reports on Any Central Office Department – Past Three Years
- List of Professional Service Contracts
- Access to Professional Service Bidding and Contract files
- Health Insurance Claims Reports
- List of Non-Instructional Software Applications Supporting Departments and Schools
- Any Performance or Efficiency Reports or Measures Currently Developed by Any Trumbull Department or Function

Once we have received all requested data, Gibson will begin a detailed assessment. We will review all information received in order to support more productive on-site interviews, and make any other site visit modifications. Once the site visit and analysis phases of the project begin, we will supplement this data request with any other additional data needs.

Site Work

We will base the nature and locations of our site work upon analysis of data. Our site work will include conducting interviews and focus groups with Trumbull management, staff, and stakeholders.

Conduct Interviews

We will conduct individual interviews with each member of the Trumbull Board of Education, selected town leaders, senior members of district and departmental management, as well as other stakeholders not employed by the district. The focus of these interviews will be to identify areas of concern, ideas for consideration, obstacles that have prevented or constrained previous cost savings efforts, and overall performance/efficiency measurement. We will also discuss the content and format of budget information provided to Trumbull.

As part of our interview work, we will visit three (3) to five (5) schools in order to develop a basic understanding of school operations, central office support services, and the decision-making framework.

We expect to conduct interviews with:

- Trumbull Board Members
- Senior Trumbull Management

- Trumbull Departmental Management
- Selected Trumbull Staff or Staff Groups
- Employee Organization Representatives
- Trumbull Campus Leaders and Selected Staff
- Selected Town Leaders with Responsibility Over the Education System

During each interview, an interview guide will ensure that we achieve interview objectives. Since we will complete a substantial amount of data analysis before the on-site work, we can dedicate interview time more to understanding performance trends rather than learning about school district processes, systems, and staff responsibilities. The interview guide will include elements such as:

- Ideas
- Areas of Concern
- Current Plans/Initiatives
- Recent Cost Savings/Cuts
- Decision-Making Framework
- Obstacles to Implementation
- Discussion of Data Analysis Results
- Current Efficiency or Performance Measurement Systems
- Investigation of Possible Causes of Unfavorable Variances
- Current Approach to Cost Savings (Across the Board Cuts vs. Selective, Cutting Programs vs. Streamlining)

We will ensure that all interview subjects understand the purpose of the project and the interview before we begin. We will communicate that we will not attribute their comments to them in the final report, and that the final report will be a public document.

We will incorporate the results of the interviews, combined with our data analysis, into our final recommendations.

Conduct Focus Group Sessions

We conduct focus group sessions in order to obtain input from district employees regarding areas of concern that may warrant additional investigation during the on-site review. Focus groups occur separately from the interviews and will have different objectives. Focus groups serve as an effective way of obtaining more in-depth information about particular issues. In addition, the dynamics of a focus group often stimulate the expression of ideas that might otherwise go unstated. Focus groups may yield anecdotal information that we can use to illustrate findings discovered through other means. While we find anecdotal information useful, we must support it with data in order for it to become a finding in our report.

Gibson will include the following groups in the focus groups sessions:

- Campus leadership (of those schools not visited)
- Departmental staff (that may be involved in different pieces of the same major process)

After we have completed the focus group sessions, the facilitators will document the input. Gibson will not associate names with any focus group comments. We will distribute this documentation to all members of the project team so that we can make those not able to participate in the focus groups aware of the various issues that may have arisen.

Analysis of Business Operations

Since this is a high-level review, our work will not involve detailed process maps of every major school district process. However, we may perform process analysis on a selective basis, based on staffing patterns or other information. Our approach to analyzing business processes focuses on a thorough examination of the current ('as is') processes. Using Microsoft Visio™, our team maps the major and unique processes according to the people that actually conduct the work, as opposed to mapping them according to how procedure manuals or individuals not directly involved in the processes describe them. This allows us to: (a) understand the tasks involved, along with the respective staff, (b) the order in which the tasks occur and any dependencies that exist among tasks, (c) interactions among departments and other stakeholders, (d) the major systems or applications utilized in the process, (e) any interfaces that exist among systems/applications, (f) hard copy and electronic inputs/outputs, and (g) calculations or other actions performed outside of the system as well as major decision points. The 'as is' maps will illustrate the workflow of the major processes and the employee workload, which will allow us to provide value-added recommendations based on actual processes.

We will expect to conduct three (3) to five (5) process mapping sessions with Trumbull.

We have done process mapping and analysis of other school districts, so our understanding of common processes should enable us to quickly identify commendable practices as well as process improvement opportunities for Trumbull.

After we finalize process maps, we will conduct limited observations of operations to validate some of the tasks performed. We will use job descriptions and any available procedures as input for process mapping sessions, but we will set out to define and validate the current process, analyze each process for improved efficiency, and evaluate workloads.

When analyzing a district's business processes, Gibson remains mindful of the fact that various organizational factors (i.e., resource availability, organizational culture, leadership style, local policy, or existing technology) may have shaped the way Trumbull carries out current processes and will likely continue to influence any efforts to change the processes. Also, the project team is experienced with and sensitive to the federal and state mandates in certain areas of school operations that impact the processes in place. In some cases, a recommendation can be implemented with existing resources; for others, the district may need to make an investment in staff, technology, or other resources to achieve the change.

Should any processes require re-engineering based upon our review, Gibson will include recommended processes in the final report. Any re-engineered processes will serve to support a workload analysis in order to determine the number (full-time-equivalent) of employees needed for each position. We will also recommend certification standards, staff levels, staff types, workloads targets, transaction targets, and departmental configuration.

Conduct Site Visit De-Briefing

Unless otherwise instructed, we will conduct a site visit debriefing meeting with the First Selectman, TPS senior management, and the Trumbull Board of Education representative at the end of the site work. The purpose of this meeting is to provide an overview of what was learned; provide status on the initial data request and any subsequent data requests; and discuss any issues that surfaced during the site work.

6. Stage III ~ Assessment

During our assessment phase, we will look at each area of study individually to determine whether efficient financial and operational management practices are in place. Gibson utilizes technical experts in each area of analysis. We provide detailed information related to our approach to area analysis below.

Shared Services

We will seek to identify efficiencies through the use of shared services – with the Town of Trumbull or another regional provider, such as an Education Service Center. Gibson will analyze several areas analyzed in order to determine if shared services are feasible in terms of quality and timely service delivery as well as efficient use of financial and staff resources.

For purposes of establishing a scope of work, we expect the areas evaluated for shared services will include the following:

- Legal Services
- Grounds Keeping
- Custodial Services
- Safety and Security
- Technology Services
- Financial Management
- Administrative Software
- Technology Infrastructure
- Insurance/Risk Management
- Purchasing and Warehousing
- Human Resources Management
- Transportation/Vehicle Maintenance
- Building Maintenance/Energy Management

District Organization

Our approach to organizational analysis relies on universally accepted methods of determining (1) logical alignment of functions and (2) adequate spans of control. Interviews will assist the review team in understanding the historical events that have shaped the organization structure of Trumbull as well as any upcoming initiatives that may impact the structure. We will review Trumbull's organization structure

as well as each district department's to determine if administrative layers and processes are accurate, adequate or can be minimized for increased efficiency and potential cost savings opportunities.

In establishing an optimal organization structure, it is important to recognize that the aggregation of duties into organizational units will prompt the aggregation of staffing and financial data into those units. Reporting at each level of the organization should support accountability for the function. If two unrelated functions are combined in an organization structure, the combination of their information may be meaningless. Unusual alignments in organizations may be the result of personnel strengths and weaknesses, whereby strong leaders are put over problem areas even though they would otherwise not be aligned. An optimum organization structure should survive changes in leadership personnel.

The movement of boxes on an organizational chart must consider the unique attributes of an organization. Pending retirements, expected turnover of staff, and employee performance all must weigh into the migration plan. Organizational change is quite easy on paper – we will work with you to develop a migration plan that optimizes the organization structure, maximizes efficiency and cost savings, and also makes sense for Trumbull.

As part of each department or functional analysis, the organization structure will be analyzed to identify opportunities to realign or consolidate positions to achieve the above objectives. Any organizational recommendations will be accompanied with a migration plan that ensures the success of proposed changes.

Financial Management

We analyze financial management in three different ways. First, we will review each finance organization area, such as accounts payable, payroll, and purchasing for savings and efficiency opportunities, as we will for other departmental areas. Second, as part of our assessment of all functional areas, we will evaluate how department leaders plan and manage their expenditures and measure their efficiency. Third, we will evaluate the district budget process at the macro and micro level to identify ways to improve the development and reporting of efficient budgets.

The following finance areas will be analyzed:

- Accounting
 - Payroll
 - Accounts Payable
 - General Accounting and Reporting
- Procurement
 - Purchasing
 - Warehousing
 - Professional Services Contracting
- Internal Audit
- Budget Services
- Risk Management

- Safety Programs
- Health Insurance
- Workers Compensation

Each of these areas will be evaluated in terms of staff counts relative to work volumes, use of technology, efficient processes, efficient business rules, and reasonable skill sets devoted to work tasks.

All areas will be subject to a financial management review that consists of the following elements:

- Efficiency Measurement Desired
- Tracking Budget to Actual Expenditures
- Efficiency Measurement Currently in Place
- Nature and Frequency of Budget Transfers
- Use of Budgeted Funds Throughout the Year
- How Financial Information Is Used to Support Decisions
- Financial Information Received (Format, Frequency, Medium)

Gibson will analyze the budget process from a process and content standpoint. We will review the budget calendar to verify that a logical sequencing of tasks occurs, and that decision makers receive the information in a timely enough manner to support decisions. We will evaluate content to determine to what degree Trumbull incorporates efficiency measurement into the budget process. This will include reviewing the process through which staffing formulas develop and are periodically reviewed to ensure efficient staffing levels, as well as analysis of efficiency trends or benchmarks against peer districts or industry standards. The format and content of the budget documents will also be reviewed to assess what could be done to make it more user-friendly, without jeopardizing the formal requirements established by the state. We will review minutes and budget packets from budget workshops, and include this topic in our discussion with district leadership, the Board of Education, and the First Selectman.

Personnel Management

Personnel management will also be analyzed as a department and as a practice used by all departments. The analysis of the Human Resources (HR) Department will include the evaluation of HR processes; staff levels; the use of technology to support recruiting, hiring and position control; and HR policies and business rules that may adversely affect efficiency. We will also review the impact employee turnover has on district expenditures related to recruiting, hiring, and training.

Staffing formulas for all areas will be reviewed to determine if they are based to any degree on efficiency levels or standards. They will also be analyzed in terms of completeness and whether additional formulas are needed to fill gaps where subjective staffing levels are used, recognizing that all areas cannot reasonably be subject to a formula. Examples of this may be in the areas of central office secretarial or clerical staffing. Formulas will be reviewed to determine if the primary driver of the resource requirement (number of students, gross square feet) is being used to support the staffing formula. Exceptions to staffing formulas will be identified by comparing actual to formula staffing, with

consideration to flexibility provided principals in reallocating staff positions to meet campus needs. Teacher formulas and class loads will be analyzed as a separate component of this study.

In areas where staff levels appear to be higher than what best practice or industry standard would suggest, we may perform selective process mapping to identify possible inefficiencies. During *Phase I – Information Gathering* of this project, process maps, transaction volumes, and workloads will be collected from each major department so that we are able to gain a base understanding of current Trumbull responsibilities and productivity. This understanding will be enhanced through the process level analysis through which processes, roles and responsibilities will be validated and new ones may be defined. We will document processes, with attention to transactional versus strategic tasks and processes.

The analysis of personnel management will not involve a separate classification and compensation study, as this does not appear to be the intent of the review. However, we will review recent salary comparison studies and available sources of data to see if significant variances have been previously identified.

Technology

Technology in school districts falls into two major categories – instructional technology and business technology. Instructional technology describes how computers, software, and other technology are used to enhance student learning. Within schools, computers may be used in different ways for different purposes, including in classrooms themselves and in computer labs; by students on their own and by teachers to teach groups of students; and by students to practice repetitive skills and to explore and investigate.

Business technology is used to automate and streamline the district's business and administrative processes. Computers have allowed districts to move from manually-intensive and paper-intensive processes to more efficient automated processes, although many districts still use paper-intensive processes even after new technology is implemented. Districts may have several stand-alone applications or they may have larger, more integrated systems. Efficiencies can be realized in all district offices and departments including finance, payroll, accounting, personnel, purchasing, student information processing, fixed assets, food services, and transportation.

The effectiveness of both instructional and business technology depends on several factors including hardware, networks, software, staff training, and district technical support. We will analyze the district on its provision of each of these elements. Specific performance areas include the following:

- Email/Communication Systems
- Computer Replacement Program
- Degree of In-House Programming
- Computer Maintenance Contracts
- Purchase/Lease and Use of Copiers
- Single vs. Multiple Hardware Platforms
- Operating System(s) and Versions Used

- Information System Security/Passwords
- Network Bandwidth Need, Use, and Cost
- Use of Current and Emerging Technologies
- Integration of Technology with Academic Needs
- Data Warehouse/Reporting Systems Use and Cost
- Size, Responsiveness and Quality of Technical Support
- Size, Responsiveness, and Quality of Help Desk Support
- Integration of Technology Planning with Facilities Planning
- Requirements Definition and Selection of Major Information Systems

Facilities Management

Facilities use and management are important from two perspectives: (1) facilities planning and construction management, and (2) facility maintenance and operations. Our review will evaluate the alignment of facility plans with district program and technology plans, the effectiveness of project management in bringing construction/renovations projects to completion on time and within budget limits, and the efficiency and effectiveness of maintenance, preventive maintenance, custodial services, and energy management.

The assessment of maintenance will consider the following:

- Contracted Services
- Work Order Staffing
- Work Order Response Time
- Outsourcing of Specific Trades
- Deferred Maintenance – Trends
- Customer Satisfaction and Input
- Work Order Planning/Estimating
- Timekeeping by Maintenance Staff
- Staff Counts and Workloads by Trade
- Preventive Versus Requested Maintenance
- Maintenance Expenditures by School/Location
- Comparison of Staff Levels to Industry Standards
- Maintenance Department Organization Structure
- Work Order Management System and Underlying Processes
- Remote Sites or Equipped Maintenance Trucks to Handle Work Orders, Minimizing Number of Trips

Custodial services will be analyzed in the following ways:

- Graffiti Removal
- Supplies/Chemicals
- Daily Work Schedules
- Standards and Training
- Customer Service/Satisfaction

- Purchase and Use of Equipment
- Number of Work Days Per Year
- Full-time Versus Part-Time Staff
- Job Assignments and Supervision
- Summer Deep Cleaning Procedures
- Cleaning Procedures and Frequencies
- Staffing Formulas, Variables, and Exceptions
- Periodic Consideration and Analysis of Outsourcing
- Job Description/Job Duties (Cleaning Versus Other Duties)
- Comparison of Productivity (Gross Square Feet/FTE Custodian) to Industry Standards

Construction services will be analyzed for General Fund related projects. We will also review the district's process for capital budgeting for facilities related equipment and building components. The analysis will include the degree to which General Funds are used for district construction, capital budgeting procedures, scheduled replacement of building components, Trumbull staff counts performing construction, the degree to which Trumbull construction staff is reimbursed by bond funds, and construction management practices including technology tools.

Our work will also involve the analysis of school capacity, recent attempts to close underutilized schools, and prior efforts to change attendance zones beyond the construction of new schools.

Energy Management

During our energy management review, we will seek to establish where and how energy is being used in Trumbull buildings and facilities in order to identify potential opportunities for energy and cost savings. Our approach will include a detailed review of energy policy and procedures, prior audit reports, and other relevant energy data, such as information related to the characteristics of the energy consuming equipment/systems such as control mechanisms and power distribution systems.

The assessment will include analysis of technical and procedural approaches to reduce energy consumption. As part of our review, we will observe the energy department's operations to evaluate their processes and conduct walk-through reviews at select campuses and district departments to observe energy usage and efficiencies. During walk-through reviews we will also be assessing current equipment and operational systems.

We will also review how the district negotiates terms on its energy procurement contracts as part of this study.

Transportation Management

School districts provide bus transportation opportunities for students, including those with disabilities. Other transportation occurs in school districts, such as delivery vehicles, maintenance vehicles, police vehicles and other trucks, vans and cars supporting district activities. Our assessment will include all of these areas. We will use transportation data provided to the state and collect peer district data to provide comparisons. Peer districts for transportation may be different than for general comparisons of efficiency because of the district's linear density, or the degree to which transportation services are

spread out due to the geographic size of the district relative to its student population. Factors we will assess in the transportation area include:

- Bus Barns
- Bus Routes
- Ride Times
- Bus Capacity
- Bus Accidents
- Driver Schedules
- Technology Tools
- Hazardous Routes
- Fleet Maintenance
- Spare Bus Inventory
- Other District Vehicles
- Staggered Bell Schedule
- Vehicle Replacement Program
- Special Education Transportation
- Fuel Use (Gas, Diesel, Alternative Fuels)
- Field Trip Management and Reimbursement
- Periodic Consideration and Analysis of Outsourcing
- Principal Satisfaction with Timeliness and Reliability of Service

Food Service Management

A school district's food service department must provide healthy meals efficiently and in compliance with federal, state, and local regulations. The mission of a school child nutrition program is to provide an appealing and nutritionally-sound breakfast and lunch to students while operating on a break-even basis. Our review will analyze the efficiency of the food service program in meeting these goals.

While food service operations are frequently omitted from these studies because they are a separate fund, we include it because in many cases the General Fund underwrites losses in the food service program. Further, we have yet to find a school district that fully allocates all allowable indirect costs from the General Fund, often because the food service fund cannot absorb them without incurring a loss. We review the economics of food services with the goal of being fully self-supporting, including the allocation of indirect costs from the General Fund.

Areas of analysis in food service operations include meal participation, menu selection and pricing, Meals Per Labor Hour, lunch and employee schedules, purchasing practices, and configuration of lunch lines, among others.

Other Areas

Our data analysis may lead us to other areas that do not fall into one of the above functional categories. Further, while this study does not directly address academic programs, we may learn of savings

opportunities through our financial analysis, staffing analysis, organizational analysis, or central office and school site visits of other areas that may hold savings or efficiency opportunities.

Performance Measurement / Performance-Based Budgeting

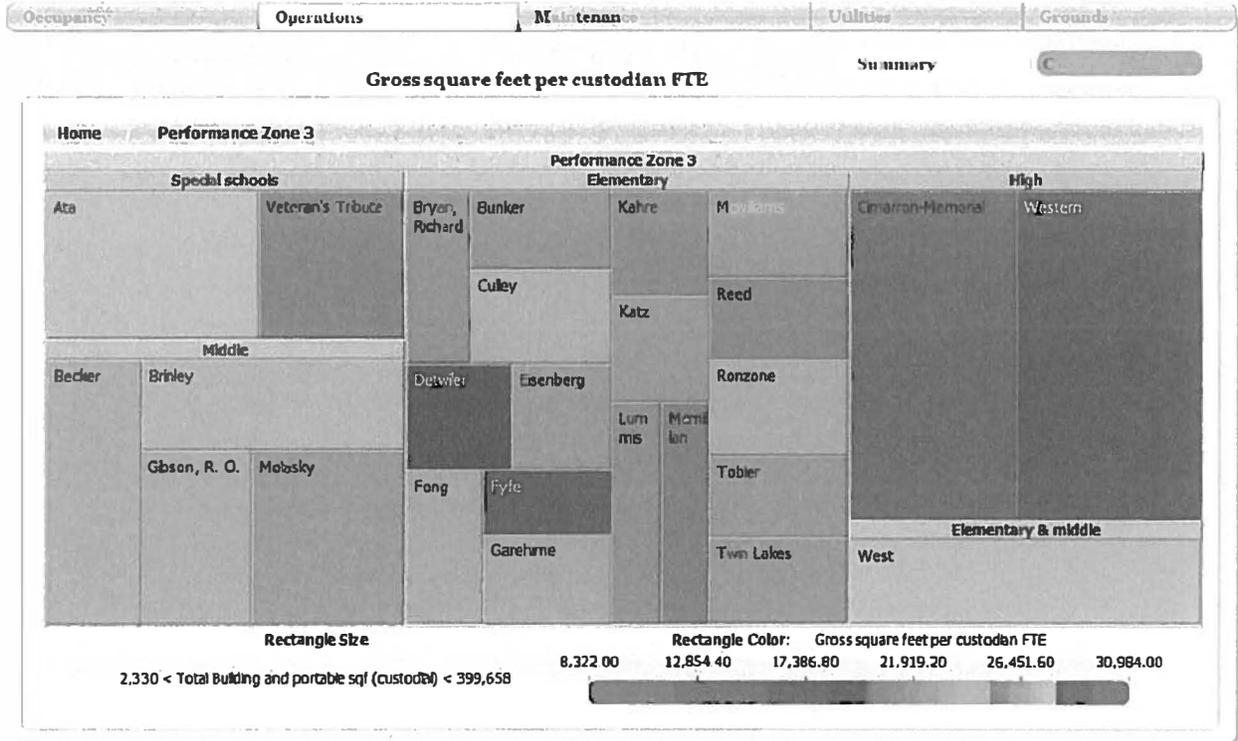
As part of this study, we will be developing performance measures to assess the district's efficiency. We will provide a separate list of these measures to support Trumbull's ongoing tracking of performance in the future. For each performance measure we will provide:

- Description of the Measure
- Benefit/Relevance of Indicator
- Frequency of Data Collection/Performance Measurement

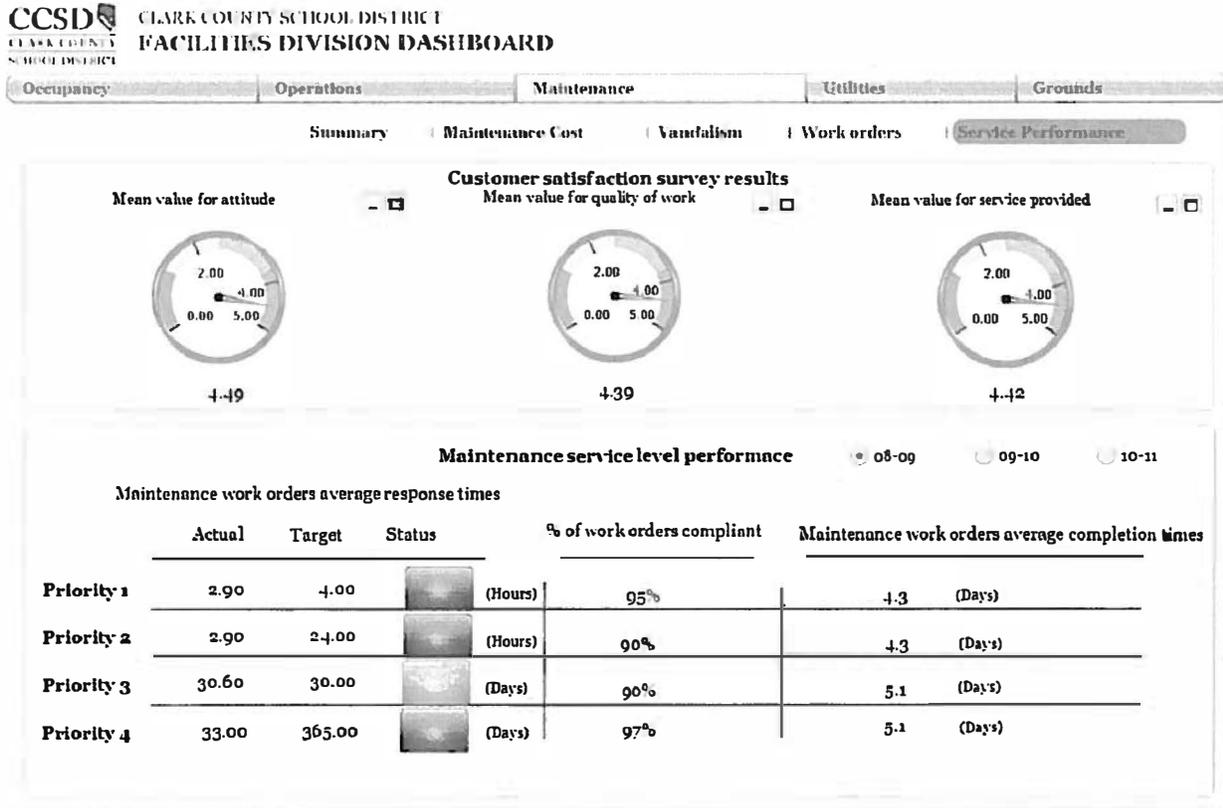
Performance-Based Budgeting is a natural extension of performance or efficiency measurement, whereby efficiency/productivity targets are used to establish staff resource requirements and ultimately financial resource requirements. While not specifically requested in the RFP, we will introduce Performance-Based Budgeting concepts and suggestions on how to integrate performance measurement with the budgeting process. By linking efficiency analysis directly to the budget process, management will be able to ensure that resources throughout the school district are allocated equitably to support efficient operations. Performance-based budgeting will also provide the Town Selectman, Board members, and other stakeholders with the information they need to fully understand the implications of the district budget.

In addition to providing a comprehensive set of performance/efficiency measures, we are offering to develop a data dashboard prototype for a selected functional area. Dashboards improve the transparency of efficiency and performance measurement by allowing non-technical users to analyze and drill-down on key metrics through the use of user-friendly data visualization technologies. Below are samples of data dashboards we have developed for the Clark County School District in Las Vegas, Nevada.

The dashboard below is called a "heat map." This heat map shows the custodial productivity by school, which directly affects the budget for custodial services. The size of the boxes represents school size in terms of gross square feet. The color of the box indicates the level of productivity, with green reflecting higher productivity, and yellow and red reflecting lower productivity. This dashboard provides transparency into school district spending by quickly pinpointing the lower productivity schools and thus providing information to support the identification of possible causal factors and remedies.



The following dashboard is a “performance meter.” The three meters at the top of the dashboard show the degree of customer satisfaction with maintenance services through three different measures. The bottom segment of the dashboard provides measurements for actual customer response times – in hours – for each priority category of maintenance work orders.



These are only examples of the types of visualization tools that can increase transparency of spending and efficiency in a school district.

Using data dashboards to directly link performance to budgeted amounts provides much more meaningful information about what is going on behind the numbers, and supports increased accountability by demonstrating – or proving up – the level of efficiency.

7. Stage IV ~ Solutions

Once all analysis has been completed, we will begin the solutions phase of our work. Within the solutions phase we will provide recommendation reporting and work through implementation issues.

Draft Briefing Report

Based on our review, we will develop specific, actionable recommendations that represent significant opportunities to improve efficiency. Each recommendation will include a set of specific implementation strategies that address or minimize constraints, acknowledge Trumbull resource limitations, and set reasonable timeframes for completion. For some of the recommendations, a phased approach may be easier from a change management perspective even though the immediate savings may not be as great. We will work with the district to determine which recommendations can be implemented more quickly than others.

Tab 9: Connecticut Knowledge Summary

This section presents our understanding of Connecticut public education and the key issues facing the State of Connecticut with respect to education. This section also presents background information and knowledge regarding Trumbull Public Schools.

This project is very similar to one we recently conducted for the Bridgeport Regional Business Council (BRBC), the City of Bridgeport, and Bridgeport Public Schools. Our firm conducted an efficiency study of the school system, and provided implementation assistance to the district since the initial review.

State of Connecticut

The State of Connecticut will spend approximately \$3.7 billion on education in 2012-13, about one-fifth of the state's total budget. However, for the state's education funding formula to work as intended, the state needs to fund an additional \$724 million for education annually.

Local funding is the primary source of support for the state's schools. The percent to which education is funded through local sources has increased significantly over the past several years. In 1996-97, 57.2 percent of education funding was through local sources; in 2008-09, that percentage increased to 63.7.

Like many other states across the country, Connecticut is facing a funding lawsuit filed in 2007. The Connecticut Supreme Court ruled in 2010 that the state is responsible for providing an "adequate" education, and sent the case to the Hartford Superior Court. Though the lower court has not yet heard the case, Governor Dannel P. Malloy has presented several initiatives to lawmakers in an effort to improve education in Connecticut.

In December 2011, the state received the bad news that it was denied almost \$50 million in Race to the Top-Early Learning Challenge funding. Governor Malloy recognized the state's disadvantage in competing for the funds, stating "...we were aware going in that we were at a disadvantage—a lack of investment over the past decade meant that we did not have the infrastructure in place, or have a well-developed or coordinated early learning system.

The state's current legislative session is focused on education, with Governor Malloy putting forward several initiatives geared toward strengthening early childhood learning and development programs.

To start with, the governor has re-vamped the State Department of Education. The department is being reorganized and structured on strategic priorities rather than compliance. Executive Order #11 establishes an Early Childhood Office, while Public Act 11-181 establishes a coordinated system for early childhood care and education.

The governor has outlined several key initiatives to guide state efforts in improving education:

- Enhance families' access to high-quality early childhood education opportunities.
 - Authorize intensive interventions and enable the supports necessary to turn around Connecticut's lowest-performing schools and districts.
 - Expand the availability of high-quality school models, including traditional schools, magnets, charters, and others.

- Unleash innovation by removing red tape and other barriers to success, especially in high-performing schools and districts.
- Ensure that schools are home to the very best teachers and principals — working within a fair system that values their skill and effectiveness over seniority and tenure.
 - Deliver more resources, targeted to districts with the greatest need — provided that they embrace key reforms that position our students for success.

Similar to other states across the nation, Connecticut is facing several challenges. Student enrollment in public schools is declining, and is expected to continue to decline through 2019. Of the children enrolled in Connecticut schools, higher percentages are economically disadvantaged, are minority, and are from families whose primary language in the household is not English. In addition, the state is facing challenges obtaining certified teachers for bilingual PK-12 education.

Data from the State Department of Education states that 25 percent of Connecticut kindergarteners are unprepared to learn, and the number of children attending pre-school is declining. In 2009-10, 80.2 percent of the state's kindergarteners attended pre-school, nursery school, or Head Start. This percentage in 2008-09 was 81.3 percent.

Federal budget cuts to the state have resulted in fewer Even Start centers, and 40 percent fewer families are being served.

Under the No Child Left Behind (NCLB) Act of 2001, states are required to hold schools, districts, and themselves to yearly standards of achievement on standardized tests in reading and mathematics. These standards are used to determine if schools, districts, and states are making Adequate Yearly Progress (AYP). During 2009-10, 28 percent of the state's schools failed to make AYP.

Connecticut has adopted an Open Choice program, in addition to funding magnet and charter schools. Open Choice allows urban students to attend nearby suburban public schools in four regions: Bridgeport, Hartford, New Haven, and New London. Between 2005-06 and 2009-10, funding for the Open Choice program has increased 34 percent.

The state funds inter-district magnet schools to improve diversity in Connecticut schools. Funding for magnet schools increased 84 percent between 2005-06 and 2009-10.

Charter schools are also funded by the state, with funding levels tripling over the past decade. Charter school enrollment in Connecticut increased by 15 percent between 2008-09 and 2009-10.

The State Board of Education's five-year Comprehensive Plan (2006-2011) identifies the following as its priorities:

- Making high-quality pre-school education available for all students;
- Creating an environment where the high academic achievement of all students in reading, writing, mathematics, and science is the expectation; and
- Achieving meaningful high school reform so all students graduate prepared to participate in the evolving global economy.

Trumbull Public Schools

Town and Student Demographics

Trumbull Public Schools (TPS) is located in the southern Connecticut Town of Trumbull, which has a population of 36,018 according to the 2010 census. The Town of Trumbull has recently received accolades for its quality of life. *Family Circle* magazine listed Trumbull as the 7th “Best Town for Families” in the US in July 2011, and *U.S. News and World Report* magazine in June 2011 ranked the town one of the best 15 places to retire in Connecticut. In addition, RelocatedAmerica.com ranked Trumbull in their annual list of America’s “Top 100 Places to Live,” while *Money* magazine ranked Trumbull number 68 in its 100 best places to live in 2007 and number 77 in 2009.

With a median income per household of \$103,082, and for a family of \$115,686, Trumbull has a low poverty level; about 1.7 percent of families and 2.6 percent of the population are classified as living below the poverty level. Per capita income for the town is \$46,307. Trumbull’s per capital income is 28.1 percent greater than the Connecticut average and 68.7 percent greater than the national average. The median household income in Trumbull is 48.5 percent greater than the state average and 86.4 percent greater than the national average.

Trumbull also has a relatively low unemployment rate when compared to national rates. The latest data available shows the town’s unemployment rate to be 7.4 percent, compared to the national rate of 9.1 percent.

The services industry represents the largest sector of Trumbull’s economy, representing 44.8 percent of all establishments and 39.8 of all employment. This is followed by trade industries (19.8 percent of establishments and 25.6 percent of employees) and construction and mining at 15.7 percent of establishments and 5.3 percent of employees. The top five major employers in the town include Cendant Corporation, Oxford Health Plans, Inc., JC Penny, Van Den Bergh Foods Co., and Macy’s East, Inc.

The racial makeup of Trumbull is 91.1 percent White, 4.9 percent Asian, 3.6 percent Black or African American. Hispanic or Latino of any race is 5.7 percent of the population. The town’s median age is 43.4 years, with 25.5 percent of residents are under the age of 18 and 20.1 percent who are 65 years of age or older.

Over 92 percent of Trumbull’s residents have at least a high school degree, compared to the Connecticut average of 88 percent. Those residents who have a bachelor’s degree or higher account for 48 percent of the town population, compared with 36 percent on a statewide basis.

Of the town’s 12,338 households, 40.98 percent have children under the age of 18 living within them.

TPS has a student enrollment of 6,975 (as of October 2010) at its nine schools. The five-year enrollment change in the district is an increase of 4.6 percent. Almost 18 percent of TPS’s students are minorities.

Race/Ethnicity of the TPS Student Body

Race/Ethnicity	Number	Percent
American Indian	15	0.2
Asian American	442	6.3
Black	307	4.4
Hispanic	461	6.6
White	5,750	82.4
Total Minority	1,225	17.6

Source: Strategic School Profile 2010-11, Connecticut Department of Education

Indicative of the town's low poverty rate, TPS has low ratings on student need indicators. Just over 6 percent of district students qualify for free or reduced lunch (FRP) prices – well below the state average of 34.1 percent – while 1.6 percent of students are considered not fluent in English, compared to 5.6 for the state average. Excluding pre-kindergarten students, 1.7 percent of TPS's students come from home where English is not the primary language. The number of non-English home languages in the district is 26.

Of the district's kindergarten students, almost 90 percent attend pre-school, nursery school, or Head Start prior to enrolling in TPS; 80.2 percent of all Connecticut students do so. Interestingly, 16.4 percent of TPS's high school juniors and seniors work 16 or more hours per week, which is above both the district reference group (DRG) average of 12.1 percent and the state average of 13.2 percent.

Indicators of Educational Need in TPS as Compared to DRG and State

Need Indicator (Students)	Number in		Percent	
	TPS	TPS	DRG ⁽¹⁾	State
Eligible for Free/Reduced-Price Meals	425	6.1	8.4	34.1
K-12 who are not Fluent in English	106	1.6	2.0	5.6
Gifted and/or Talented	118	1.7	6.4	4.0
PK-12 and Receiving Special Education Services	591	8.5	10.1	11.4
Kindergarten who Attended Preschool, Nursery School, or Head Start	364	89.9	91.3	80.2
Homeless	0	0.0	0.0	0.3
Juniors and Seniors Working 16 or More Hours Per Week	173	16.4	12.1	13.2

⁽¹⁾ District Reference Group is a classification of districts whose students' families are similar in education, income, occupation, and need, and that have roughly similar enrollment. The DRG to which TPS is assigned has 20 other school districts.

Source: Strategic School Profile 2010-11, Connecticut Department of Education

Student Performance

TPS students outperform the average of all Connecticut students on the Connecticut Mastery Test (CMT) in all grades tested (Grades 3 through 8) and in all subjects tested (Reading, Writing, and Mathematics). The table below shows the district's results of the Connecticut Academic Performance Test (CAPT) administered to all state Grade 10 students.

Percent TPS Students Meeting State Goals on CAPT with Comparison to State

CAPT Subject Area	Percent TPS	Percent State	Percent of Districts in State with Equal or Lower Percent Meeting Goal
Reading Across the Disciplines	61.4	44.7	73.5
Writing Across the Disciplines	85.4	61.2	88.0
Mathematics	71.6	49.5	81.2
Science	73.0	47.0	89.5

Source: Strategic School Profile 2010-11, Connecticut Department of Education

The percent of TPS graduates taking the Scholastic Aptitude Test (SAT) is greater than the state average, and TPS students score higher on the test. Over 81 percent of TPS's Class of 2010 graduates took the SAT, compared to only 71 percent of graduates statewide. TPS students scored an average of 24 point higher than the overall state average in all areas of the SAT (Mathematics, Critical Reading, and Writing).

The graduation rate for 2010 in TSP was 99.5 percent while the state average for this same time period was 91.8 percent. TPS's annual dropout rate for 2009-10 for Grades 9 through 12 was 0.1 percent, compared to the state dropout rate of 2.8 percent.

Staffing Profile

TPS employed 988 full-time equivalent (FTE) staff in 2009-10. The table below shows the total staff by category in the district for the past five years.

Number of Staff per Staffing Category

Staffing Category	2005-06	2006-07	2007-08	2008-09	2009-10
Special Education Instructional Assistant	94.85	94.05	93.8	104.1	110.7
Transportation Service	50	79	93	99	105
Custodial Support Staff	53.25	52	54	54	56.5
Auxiliary Administrative Support Staff	57.2	57.2	57.2	57	54.5
Food Service	49.25	48.25	46.25	51.25	49.75
Regular Program Instructional Assistant	6.1	11.1	28.1	20.5	20.6
Other Service Support Staff	19	19	18	18	18
Technical Staff	14.1	15.6	17.1	15.1	15.1
Maintenance Support Staff	14	14	12	14	14
School Nurse	12.5	11.5	12.5	12.5	12.5
Professional Administrative	6.5	6.5	6.5	6	6

Staffing Category	2005-06	2006-07	2007-08	2008-09	2009-10
Security	5	5	6	6	6
Student Support Services	10.4	10.2	10.6	9.2	4
Library Media Support Staff	2.5	2.5	2.5	3	3
Reading Instructional Assistant	4.9	4.2	2.2	4.2	2.37
ESL Bilingual Instructional Assistant	0	0.8	2	2.04	2.04
Pre-Kindergarten Instructional Assistant	0	1.5	1	1	1
Kindergarten Instructional Assistant	0	0	1	0	0
Other Program Instructional Assistant	2	1	0	0	0
General Education Teachers	368.45	374.26	380.28	380.35	380.15
Special Education	48.1	38.25	44.15	44	42.64
Counselors Social Workers Psychologists	37.9	36.8	42.5	27.85	28.19
Administrators	22.75	23.55	24.79	23.74	23.74
Instructional Specialists	23.8	22.3	23	22.4	21.3
Library/Media	10	10	10	10	10
Adult Education	0.45	0.45	0.45	0.45	0.45
Other Professionals	0.54	0.71	0.2	0.2	0.2
Grand Total	913.54	939.72	989.12	985.88	987.73

Source: Connecticut Education Data and Research reports

Compared to the state and other districts in the DRG, Trumbull's teachers have slightly fewer average years of experience, but a higher percentage hold Master's degrees or higher. According to data available from the Connecticut Department of Education, the average experience of TPS's teachers is 13 years. This is lower than the average for the DRG of 14.4 years and lower than the average for the state of 13.9 years. However, 88.1 percent of TPS's teachers hold a Master's degree or above, compared to 86.1 percent of DRG teachers and 79 percent of teachers statewide.

The following table presents average class sizes for the district, the DRG, and the state. TPS class sizes for all grades measured are in line with both DRG averages and state averages, having slightly fewer students per class in Grade K and 2 than the state, but slightly higher or the same as the state average in Grades 5, 7, and High School.

TPS Average Class Size Compared to the DRG and to the State

Grade	TPS	DRG	State
Grade K	17.6	17.5	18.4
Grade 2	19.7	19.8	19.9
Grade 5	21.2	22.1	21.2
Grade 7	21.3	21.3	20.6
High School	21.1	20.2	19.3

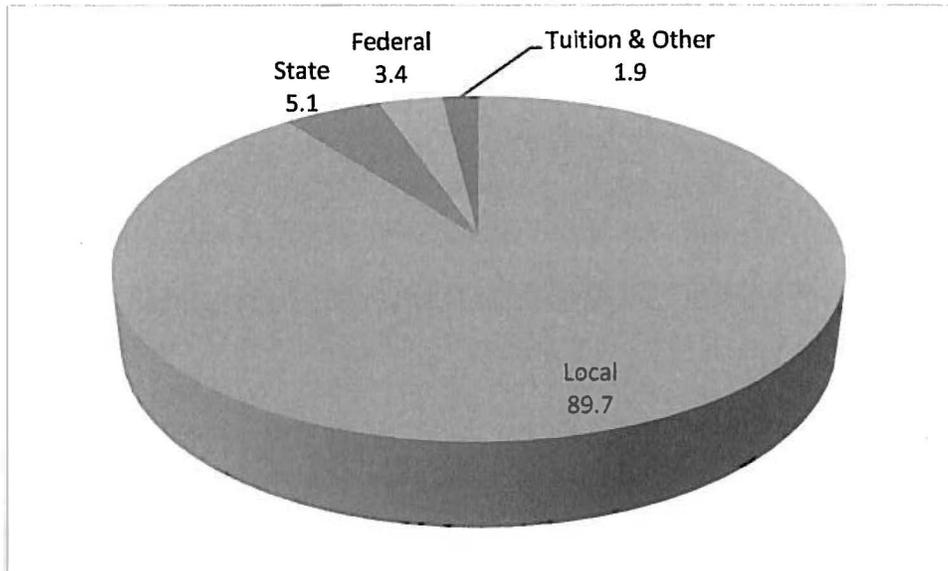
Source: Strategic School Profile 2010-11, Connecticut Department of Education

Financial Profile

The primary source of state funding aid provided to Connecticut schools is through the Education Cost Sharing (ECS) formula. The design of the formula attempts to equalize funding by taking a town’s wealth and ability to raise property taxes to pay for education into account. Therefore, affluent towns like Trumbull receive less aid per student than those towns that have fewer resources. ECS funding was frozen at the FY 09 level, and the state budget called for that level to continue through FY 13. However, Governor Malloy recently proposed ECS funding increases to most Connecticut towns. If approved, TPS is slated to receive an additional \$163,344, or \$24 per student, for FY 2012-13.

Trumbull Public Schools received \$3,031,988 in state funding, which represents 5.1 percent of its total funding. The district’s primary source of funding is through local taxes, which accounts for 89.7 percent of total revenues. Federal revenue (3.4 percent to total funding) and tuition and other fees (1.9 percent of revenues) account for the remainder.

TPS Sources of Revenue for FY 2010



Source: Strategic School Profile 2010-11, Connecticut Department of Education

Based on 2009-10 financial data, TPS spends less money per student compared to the DRG and compared to the state. TPS spent a total of \$12,952 per student, as compared to \$13,518 for the DRG and \$13,780 for the state. Expenditures for instructional staff and services in TPS amounted to \$7,124 in 2009-10, while the DRG spent an average of \$7,924 per student and all schools in the state spent an average of \$8,237 in this expenditure category for this time period. The table below shows a comparison of TSP expenditures to DRG and State average expenditures for ten expenditure categories.

District Expenditures for 2009-10, with Comparison to DRG and to State

Expenditures (Unaudited)	Total (in 1,000s)	Percent	Expenditures Per Pupil		
			TPS	DRG	State
Instructional Staff and Services	\$49,964	55%	\$7,124	\$7,924	\$8,237
Instructional Supplies and Equipment	2,063	2%	294	277	300

Improvement of Instruction and Educational Media Services	3,552	4%	506	512	463
Student Support Services	6,559	7%	935	936	872
Administration and Support Services	10,464	12%	1,492	1,373	1,459
Plant Operation and Maintenance	9,451	10%	1,347	1,384	1,410
Transportation	4,661	5%	646	623	692
Costs for Students Tuitioned Out	3,205	4%	N/A	N/A	N/A
Other	836	1%	119	162	159
Total	\$90,756	100%	\$12,952	\$13,518	\$13,780
Additional Expenditures					
Land, Buildings, and Debt Service	\$7,992		\$1,139	\$1,178	\$1,616

Source: Strategic School Profile 2010-11, Connecticut Department of Education

In January 2012, the district presented the town council with a budget amounting to \$91.9 million for the FY 2102-13, representing an increase of 5.07 percent from the prior year's allocation of the town council. The town's First Selectman recommended, and the Board of Finance approved, an increase in school funding for 2012-13 of 3.47 percent. The town council has the ultimate approval of the budget, but cannot add funding beyond the First Selectman's recommendation. The council is scheduled to vote on the final budget on April 12, 2012.

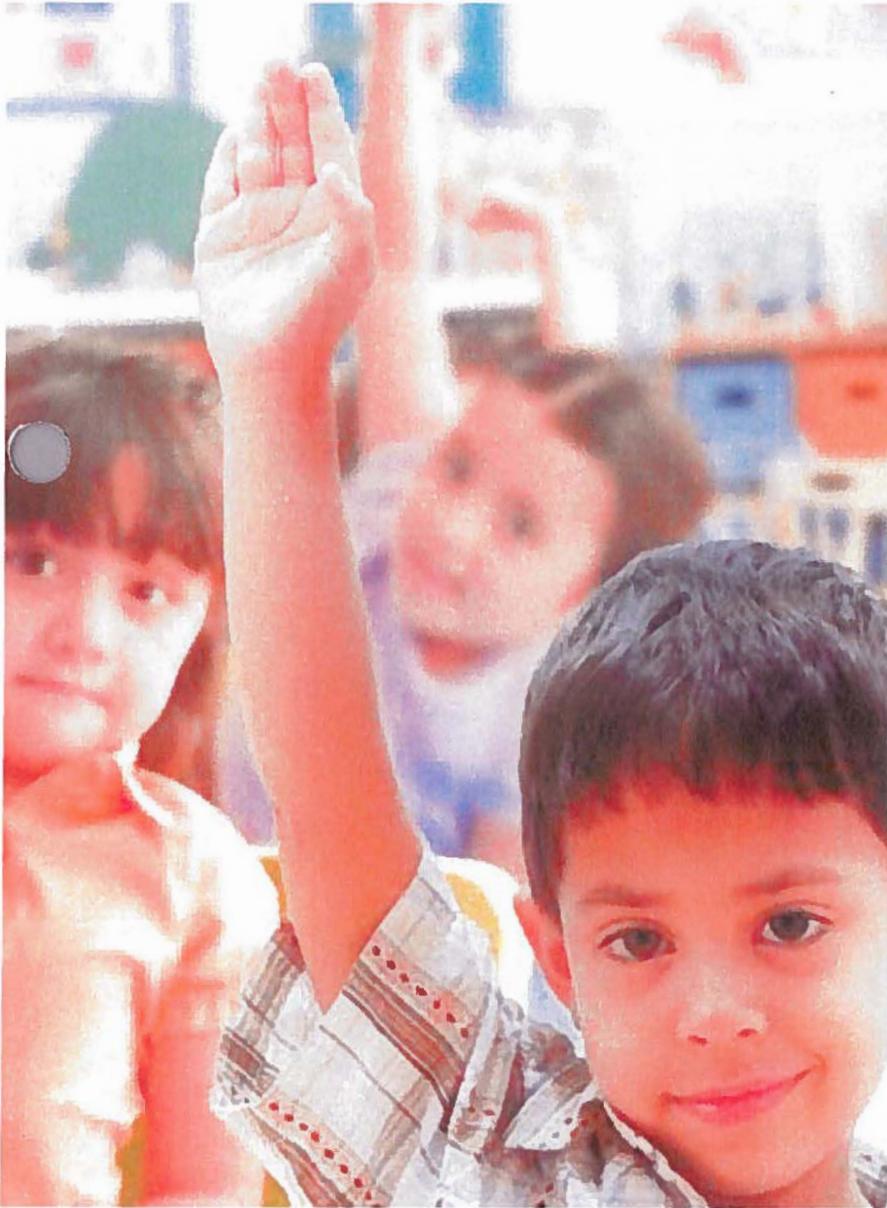
The primary financial challenges faced by the district include:

- Maintaining class size guidelines and support services directly impacting students;
- Ensuring a safe and efficient operating environment;
- Restoring areas reduced during FY 2011-12 deemed critical as they presented heightened concern over the current school year; and
- Establishing full-day kindergarten.

An Efficiency Study of

Bridgeport Public Schools

for the Bridgeport Regional Business Council



Submitted by:

GIBSON
CONSULTING GROUP

March 31, 2010

Executive Summary

The Bridgeport Regional Business Council (“BRBC”) engaged Gibson Consulting Group, Inc. (“Gibson”) to perform a brief overview of existing operational and management systems to identify possible efficiencies and cost savings for Bridgeport Public Schools (“BPS”).

This study is being conducted as part of a multi-phased initiative to improve public education in Bridgeport. In 2006, the BRBC presented a Four Phase Proposal to the Board of Education with the goal of enhancing financial accountability and transparency as well as operational and management efficiency. Phases I and II – processes which identified the financial relationship between BPS and the City of Bridgeport and made recommendations for improved BPS financial autonomy and implementation of those recommendations – are complete. BPS is now in the process of implementing new information systems to provide more accurate, timely and meaningful financial reports, as well as a clearer understanding of financial performance and results.

The BRBC and a number of other partner agencies and organizations believe that the City of Bridgeport school system is in need of additional financial resources in order to improve the quality of public education. A broad coalition of community organizations have stated their mutual desire to be supportive of efforts to increase resources that impact the school system and improve the delivery systems through which those resources are invested.

In order to assist in making the case for added resources, and/or the case for more efficient and effective use of current resources, a clearer picture of income and expenditure needs is required, as well as a clear understanding of the operational and management efficiencies or inefficiencies that exist within the school system. The primary priority of the business community is for the current systems employed by the City of Bridgeport and BPS to be accountable and transparent. The ultimate goal of this assignment is to provide guidance that will enable the implementation of operational, management, and budgetary systems that are transparent, efficient, and have internal accountability.

This efficiency study represents Phase III of the BRBC initiative. The purpose of this study was two-fold:

1. Identify areas where BPS can reduce costs or increase revenues.
2. Identify areas of operations and organization which will require additional research, investigation, or investment to achieve improvements over the next three years.

The study included the review of current and historical BPS financial information, the results of reviews performed over the past several years, and operational data from virtually every area of the BPS operation. We also conducted extensive interviews of BPS and City of Bridgeport personnel, as well as BPS board members. The individuals interviewed during our study are presented in *Appendix A* of this report.

Because BPS is in the process of implementing new finance and human resources information systems (as a result of the previous phases of work), much of the historical financial and staffing data needed to conduct this study was not available. We were, however, able to collect current year staffing data and selected financial data to support an analysis of efficiency. Where applicable, BPS data were compared to industry standards or best practices. In other instances, internal analyses of processes yielded savings opportunities. As part of this study, we have made several suggestions to improve the implementation of these new information systems to maximize efficiency, data integrity, and transparency.

This report recommends changes in operations and staffing that will save BPS almost \$7 million annually over the next several years. In **Table 1**, we have provided our best estimate of the long-term savings potential that BPS can realize, with some portion of savings achievable in the 2010-11 fiscal year. For most areas, we recognize that many factors, including existing collective bargaining agreements and current BOE policies, will need to be addressed in order to fully implement our recommendations. There are other areas, such as those in the Custodial, Central Office Staffing, and Purchasing sections of the report, which will need to undergo process re-engineering and automation in order to achieve recommended levels of efficiency. The savings in each area represent a target for reductions in annual costs. Furthermore, we have not included savings related to employee benefits or the separation costs associated with reductions in staffing levels not achieved through attrition.

Table 1. Summary of Savings

Area	Description	Targeted Annual Savings
Custodial	Staffing Levels	\$913,000
	Summer Staffing	\$200,000
Overtime	Custodial, Trades and Athletics	\$775,000
Crossing Guards	Staffing Levels	\$160,000
	Uniforms	\$20,000
Facilities Use	Revise Policy and Enforce Fees	\$789,000
Transportation	Revise Bell Schedules	\$2,284,000
	Automated Routing Software	\$342,000
Nutrition	In-Classroom Breakfast ¹	\$750,000
Central Office Staffing	Payroll Processing	\$300,000
	Purchase Requisitions ²	\$150,000
Purchasing	Targeted Competitive Pricing	\$300,000
TOTALS		\$6,983,000

¹ Of this amount, \$500,000 would be realized in the General Fund by allocation of expenses.

² Includes staff paid from both general and grant funds.

Each of these savings opportunities will require some difficult decisions by BPS management, such as reductions in positions and/or changes in policy or current practice. However, some of the position reductions could be achieved through attrition, but this will take longer to achieve the full benefit of the savings opportunity. In prioritizing the implementation of these recommendations, BPS should consider the amount of technical assistance required, the timetable for proper notification to and negotiation with applicable unions, the amount of the potential savings, and the relative difficulty of implementation.

In addition to the efficiencies/savings outlined in **Table 1**, BPS could realize additional General Fund revenues of approximately \$6 million annually through the allocation of grant revenues (such as Title I) to indirect costs incurred by the General Fund. Currently, BPS does not allocate grant funds for indirect costs. As a result, other state and local funds are being used to support the administration of federal and state categorical grant programs. Most grant funds allow school systems to allocate grant funds for indirect costs but they must apply for an indirect cost rate and include that rate when applying for grant funds. Our recommendations for improvements in Central Office Staffing and Payroll would significantly reduce the costs related to accounting and clerical staff directly supported by grants. However, implementing changes in the accounting treatment for indirect costs could result in lower allocations for instructional programs. Most grant programs are designed to support the indirect costs incurred by school systems to operate and manage them. By not allocating indirect costs, BPS has been able to spend more on its programs, but its General Fund expenditures for managing those programs have gone unreimbursed. This has contributed to the current financial situation at BPS.

The remainder of this report is organized into the following four sections:

1. BPS Efficient Practices
2. Major Savings Opportunities
3. BPS Budgeting Process
4. Additional Areas for Study

Bridgeport Public Schools Efficient Practices

During the review, Gibson noticed several efficient practices currently employed by BPS. These practices are described briefly below.

1. Over the past several years, BPS realigned its schools to a more efficient grade level structure. Prior to this effort there were many types of schools with different grade-level configurations. BPS decided to align most schools in a PreK-8 and 9-12 format. This has contributed to improved grade-level alignment and coordination among teachers within a school, more efficient administration of schools, and a more effective support system to accommodate schools with similar needs.
2. BPS uses several software products at the schools which contribute to efficient transaction processing. One of the software products in use is a teacher substitute management system. Teachers and substitutes access this system remotely, and the system matches the teacher absence to a substitute that can fill the need. This avoids the use of school-based staff to receive teacher notifications by phone or email, contact substitutes, find the match, and do much of the recordkeeping. In another example, schools use an “auto-dialer” for notifying parents of absent or late students. The system interfaces with BPS’ student information system, and automatically leaves recorded messages for parents. Similar to the substitute management system, the auto-dialer system minimizes the need for school staff to provide the information to parents over the phone or via email.
3. The Food and Nutrition Department is a well-run, efficient operation at BPS. Staff productivity is tightly managed through the use of efficiency performance measures such as Meals per Labor Hour. Procedures are standardized across campuses, and based on observations at several schools, nutrition operations are very well-organized and supervised. Further, BPS uses a central kitchen to support meals at many of the campuses, reducing the need for campus-level equipment and staff.
4. BPS uses the State of Connecticut Internet Service, which is free of charge. This avoids the need for third-party contracts to provide internet service and related security.

Major Savings Opportunities

During this review Gibson identified several areas for improved efficiency and cost savings at BPS. Despite the implementation of new information systems, many processes employed by staff at the school- and central office-level are highly manual and do not add value. Unnecessary spreadsheets, logs, and paper files are maintained, and system capabilities are not maximized, primarily in the areas of purchasing and payroll. This section of the report contains several recommendations that will help streamline operations, maximize the use of information systems, and reduce if not eliminate the work demands for several staff positions. In short, the work at BPS needs to be re-engineered to achieve these goals.

In other areas of operation, staff levels are not consistent with industry standards. This section of the report includes recommendations to bring staff levels in line with those standards, but not at the expense of service quality or responsiveness.

BPS could achieve additional savings by changing the way it performs certain functions, such as purchasing. Currently BPS and the City of Bridgeport operate a decentralized purchasing process. By centralizing this function to a greater degree, BPS could achieve far greater savings through bulk purchasing and the use of current technologies, such as procurement cards.

Some of the opportunities presented in this section of the report have been presented previously by BPS administration. We have provided alternative ways of implementing some of these savings opportunities that we believe will help obtain BPS Board member approval and where applicable, union approval.

Custodial Services

Staff Levels

The Facilities and Operations Department provides custodial services for approximately 33 schools and BPS administrative buildings. Custodians are classified in various position categories including custodian (1-5 levels), janitress, maintainer, service assistant, and part-time custodian. With the exception of one Custodian level 4 or 5 who serves as the Head Custodian, the general responsibilities are the same for all other position categories.

The Head Custodian is responsible for opening the school, checking the heating/cooling equipment, and liaising with the principal regarding facilities issues. He or she starts work at the beginning of the school day (around 7 a.m.) and works an 8-hour shift.

To maximize the effectiveness of its custodial staff, BPS has implemented night cleaning at each facility and the majority of the custodial staff members work an afternoon-evening shift. Except as discussed in the section of this report relating to non-school facility usage, custodians are able to perform their tasks when schools are unoccupied.

Using part-time staff can help balance the workload at smaller facilities. BPS employs seven custodial staff on a part-time basis; however, only one of these part-time custodians cleans a smaller facility (27,287 sq. ft.) where the assignment of part-time staff appears to have been made to achieve more efficient staffing levels.

According to the acting operations manager for custodial services, there has been some adjustment of custodial staffing levels in recent years. However, BPS has not undertaken a comprehensive analysis of custodial staffing taking into account the following factors:

- *Specific duties and schedule of each employee* – Certain employees, such as the Head Custodian, are required to be available during school hours. Collective bargaining agreements may impose limitations on the ability to employ custodial staff on a part-time basis, although doing so would enable more efficient allocation of resources.
- *Design/layout, or other school-related considerations* – The design or floor-plan of certain schools may make cleaning more time-consuming. For example, we learned that the Beardsley school lacks elevators making moving equipment between floors difficult and more time-consuming. The type of flooring, such as tile or carpet, may impact staffing levels, and significantly high use of portable classrooms also complicates cleaning duties.
- *Capacity* – As noted below, many industry staffing formulas include the counts of teachers, students and classrooms. Inefficient use of school capacity (low student-to-teacher ratios, low student-per-classroom ratios and low overall school enrollments) can result in staffing levels that are higher than the standards would ordinarily suggest.
- *Equipment status* – Older equipment can increase the time needed for cleaning tasks and require more custodial staff. Newer equipment, such as floor sweepers or polishers, which automate otherwise manual tasks, can enable lower staffing levels.

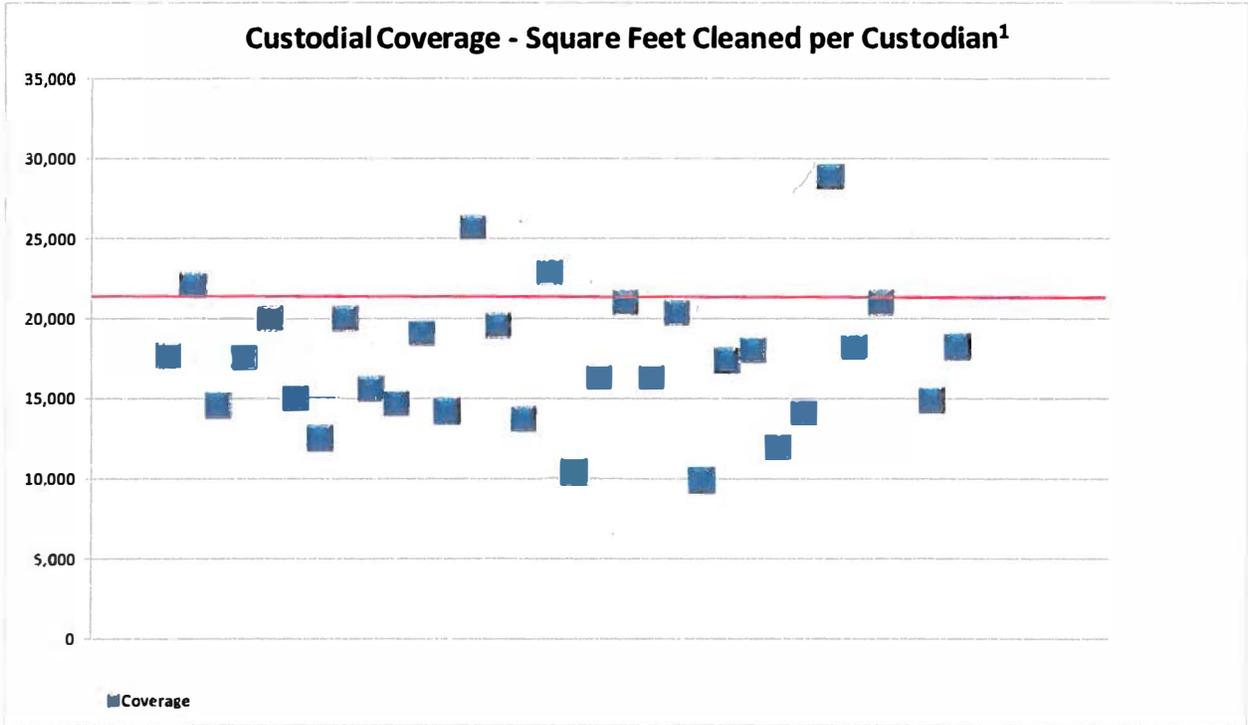
Appendix B presents the existing custodial staffing levels and other aspects of school utilization.

Many studies have been conducted to provide guidance regarding custodial staffing levels. The Association of Physical Plant Administrators, the Association of Facilities Engineering, and the Council of Great City Schools are just a few of the organizations which publish information to help administrators evaluate the resources needed for facilities support. Also, school associations in individual states, including California, Colorado and Michigan, have developed formulas for determining optimal staffing levels. Many of these formulas include counts of teachers, students and classrooms, in addition to facility square footage, in determining appropriate staffing levels. Application of any formula without carefully considering those factors noted above can negatively impact school cleanliness. Our recommendations are intended to promote efficient use of resources while maintaining a level of cleanliness that promotes a positive learning environment.

The Association of School Business Officials (ASBO) commissioned a comprehensive study of facilities operations to provide its members with guidance on a variety of operational issues. The study suggested that each custodian working an eight-hour (night) shift can maintain 28,000 – 31,000 square feet of school space with an acceptable level of cleanliness. This translates into an overall staff ratio – incorporating day shift needs – of approximately 22,000 square feet per custodian.

As shown in Table 2, Bridgeport facilities show a wide range of variability in custodial productivity, and most fall below an overall standard of 22,000 square feet. Each box on the chart represents the 2009-10 custodial productivity at a school or facility, measured as gross square feet of space cleaned per full-time equivalent custodian. The higher the ratio is the higher the productivity of the custodians and conversely the lower the ratio, the lower the productivity. While seven BPS facilities are above target level of 22,000 square feet per custodian, 27 fall below this target.

Table 2. Current Custodial Coverage per Square Feet, 2009-10



¹ Each box in the chart represents a BPS school or other facility.
Note: Whittier, Aquaculture and Adult Education facilities have been excluded from Table 2, because BPS custodians clean only a portion of the total space of each facility.

We applied the staffing standards to BPS schools/facilities with lower productivity levels to determine potential staff savings. This analysis included several assumptions:

- Most schools or other facilities will continue to require one custodian for the day shift; Bassick, Central and Harding high schools, along with Barnum/Waltersville School, will require two day-shift custodians.
- For those facilities where current productivity levels exceed the ASBO standards (Edison, Hall, Whittier, and the Administrative Building), we have recommended keeping staffing at current levels.
- Where fractional staff levels are calculated for the evening shift, we have rounded recommended staffing levels up.
- For facilities with only one custodian (Adult Education, Aquaculture, and Whittier), we have assumed that the custodian is assigned to the night shift.
- A Graffiti Team is discussed later in this section of the report.

Table 3 shows the recommended position changes by facility.

Table 3. Recommended Custodial Staffing

School/Facility	Sq.Ft.	Custodians	Day Shift	Evening Shift	Total	Recommended	Change
Adult Education (Learning Enrichment)	40,440	1	0	1	1	1	0
Aquaculture	38,370	1	0	1	1	1	0
Barnum/Waltersville ¹	176,832	10	2	5.9	7.9	8.5	1.5
Bassick	253,136	11.5	2	8.4	10.4	11	0.5
Cesar A. Batalla	146,000	10	1	4.9	5.9	7	3
Beardsley	70,553	4	1	2.4	3.4	3.5	0.5
Blackham	140,000	7	1	4.7	5.7	6	1
Black Rock	45,038	3	1	1.5	2.5	3	0
Bryant	50,000	4	1	1.7	2.7	3	1
Central	279,660	14	2	9.3	11.3	12	2
Classical Studies (Maplewood)	39,835	4	1	1.3	2.3	2.5	1.5
Columbus	85,814	5.5	1	2.9	3.9	4.5	1
Cross	66,415	4.5	1	2.2	3.2	3.5	1
Curiale	76,531	4	1	2.6	3.6	3.5	0.5
Dunbar	70,934	5	1	2.4	3.4	3.5	1.5
Edison	51,263	2	1	1.7	2.7	2	0
Hall	39,114	2	1	1.3	2.3	2	0
Hallen	47,998	3.5	1	1.6	2.6	3	0.5
Warren Harding	251,600	11	2	8.4	10.4	10.5	0.5
Hooker	62,172	6	1	2.1	3.1	3	3
JFK ²	155,377	9.5	1	5.2	6.2	6.5	3
Geraldine W. Johnson	105,000	5	1	3.5	4.5	4.5	0.5
Longfellow	81,228	5	1	2.7	3.7	4	1
Madison	60,964	3	1	2.0	3.0	3	0
Luis Munoz Marin	104,100	6	1	3.47	4.47	4.5	1.5
Park City (Magnet)	54,099	3	1	1.8	2.8	3	0
Read	83,405	7	1	2.8	3.8	4	3
Roosevelt	98,324	7	1	3.3	4.3	4.5	2.5
Bridgeport Learning Center (Sheridan)	43,357	1.5	0	1.4	1.4	1.5	0
Skane Center	27,287	1.5	0	0.9	0.9	1	0.5
Jettie S. Tisdale	105,000	5	1	3.5	4.5	4.5	0.5
Whittier ³	41,921	1	0	1.4	1.4	1	0
Winthrop School	89,508	6	1	3.0	4.0	4	2
Administrative Building	36,500	2	1	1.2	2.2	2	0
Graffiti Team		0	0	0.0	0.0	5	-5
Totals	3,117,775	175.5	33	103.3	136.3	147	28.5

Source: BPS Facilities Department

¹ Barnum School square footage includes Waltersville School

² JFK Campus includes Academic Building, High Horizons and Multicultural Magnet

³ Whittier includes Make the Grade and Park City Academy

Graffiti is a particular problem at several of the Bridgeport schools. As a result, custodial staff must devote some portion of their time each week dealing with this issue, (i.e., cleaning and re-painting walls, etc.). A dedicated team of custodians responsible for removing graffiti would free-up other custodial staff time for regular cleaning and address the issue in a more efficient and effective manner.

We recommend that the Facilities and Operations Department form a team of 3-5 custodians tasked solely with remediating graffiti damage. If these custodians have spare time, due to lower levels of graffiti from time-to-time, they could be assigned as substitute custodians to fill in for regular staff.

Application of the staffing standards and forming a team to address graffiti would result in the net elimination of 28.5 positions. Applying the reduction of positions to the average salary level for Custodian I (\$33,125) and Service Assistant (\$30,979), BPS could save approximately \$913,000 in salary expenditures in 2010-11 and in subsequent years, an additional 40 percent or \$365,200 in benefits (a one-year time lag for benefits savings is consistent with prior BPS efforts to reduce staff levels).

One aspect that could be affecting the efficient allocation of custodians at BPS is the low utilization of some school facilities. Some formulas used by certain state associations consider the number of teachers, classrooms and students at each school in determining custodian staffing. The theory underlying this approach is that the demand on custodians is directly proportionate not only to the size of the facility, but also the population of each school (teachers and students) and the disbursement of that population among the school's classrooms. The California ASBO (CASBO) standard is based on the average of the following ratios:

- One custodian for every 13 teachers
- One custodian for every 325 students
- One custodian for every 13 classrooms

This formula assumes a certain level of capacity utilization in each school: each classroom can serve 25 students and each student requires approximately 55 square feet of space. To the extent that utilization of school capacity is lower than this standard, the efficiency of custodial staffing is negatively impacted.

The following factors of school utilization are negatively impacting the efficient staffing of custodians in BPS schools:

- *Students per Classroom* – Only 4 of 27 schools for which we received classroom data achieve the average capacity utilization ratio of 25 students per classroom assumed by the CASBO standard.
- *Custodians per Classroom* – Only three schools (Whittier, Aquaculture, and Curiale) achieve a level of 10 or more classrooms cleaned daily per custodian and twelve schools average six or fewer classrooms cleaned per custodian.
- *Custodians per Student* – As noted above, the CASBO standards assume that one custodian is needed for every 325 students. At BPS, this ratio ranges from a low of 28 students per custodian at the Sheridan/BPS Learning Center to a high of 369 at the Aquaculture Center. Eleven schools average less than 100 students per custodian.

BPS should be able to achieve the level of reduction in custodian staffing over the next three years by implementing the recommended staffing ratios. We suggest that the Facilities and Operations Department management review staffing on a school-by-school basis and evaluate the specific factors discussed above to develop a plan for reducing staff. For example, resources are currently being used to clean portables at two schools – Dunbar and Roosevelt – which already have fewer than 10 students per permanent classroom. The space utilization would suggest that the school could more efficiently use permanent space and discontinue using the portables which would eliminate cleanable space and lessen the workload for existing custodial staff.

Summer Workloads

Custodial staff members at BPS are appointed on a 52-week basis. In our experience, it is unusual to have all custodial staff appointed on full-year basis. Typically, custodial staff at each school is appointed for the full school term and a portion of the staff is appointed for the summer. Typically, each school's summer schedules and activities are analyzed and the actual number of custodians needed is determined as based on the following:

- *Summer School* – For summer school, a reduced work force may be able to handle the day-to-day cleaning duties based on the actual number of students attending summer school sessions. The Facilities and Operations Department should work with Assistant Superintendents for Youth Services, Elementary and High Schools & Alternative Education to identify the specific programs to be conducted at each school, including the number of students or adults, the actual days that the program will be conducted, and the portion of space at each school that will be needed. As noted above, efficient use of school space and staffing based on actual students participating can minimize the number of custodians needed for summer school activities. It is rare for the number of students (or adults for some programs such as ESL) involved in summer programs to equal those involved in the regular school session. For this reason, staffing custodians in the same numbers as during the regular term is not efficient.
- *Non-school Activities* – During the summer, other non-school programs are conducted. For these programs, other sources of funds are available. Administrators should determine whether the budgets for these programs can include funding for custodial, security or other support functions. If so, salary/wages and benefits for custodial staff should be allocated to other fund sources during this time. As discussed later in this report, indirect costs for custodial, security or other administrative functions may be included in the budget for certain programs that receive federal or state grant funding. When the grants are negotiated, the additional services necessary to support these programs should be considered.
- *Summer Cleaning Schedule* – During the summer, many school systems utilize the down time at each school to conduct deep cleaning. This cleaning includes activities such as the removal of furniture from classrooms so that floors can be stripped and waxed, maintenance on gymnasium floors, and other cleaning that can only be conducted when students and teachers are absent. Typically, a team of custodians is employed to conduct this cleaning on a school-by-

school basis while the schools are unoccupied. For those schools with significant summer programs, the schedule is compressed between the end of programs and the start of the fall school term.

- *School Start-up* – Typically, teachers return to work for the fall term 1-3 weeks before students arrive. During this period, only minimal custodial staff is needed to empty trash containers, sweep hallways and clean restrooms at the end of each day. Significant room moves or other start-of-term configurations of classrooms or other areas can be handled by the summer cleaning crew as part of planned deep cleaning.

Annual savings of approximately \$200,000 could be achieved through a 15-20 percent conversion of the custodial workforce from a 52-week schedule to a 40-week schedule [25 custodians x 12 weeks x \$661.62 average weekly salary]. This conversion could be achieved through attrition as opposed to layoffs. However, due to the notification and planning efforts required by the union, it would likely be 2011-12 before any savings in this area could be realized.

Overtime

BPS expenditures for overtime have increase dramatically over the past five years. **Table 4** shows overtime expenditures from FY 2006 through FY 2009.

Table 4. Overtime Expenditures, FY 2006 – FY 2009, Bridgeport Public Schools

Overtime Charged To	Code	2006	2007	2008	2009
Security	1680	223,627.51	270,125.88	296,364.45	275,524.13
Trades	2020	82,827.47	199,034.52	417,146.38	583,202.33
Custodians	2030	328,498.59	411,205.92	619,801.30	773,778.81
Athletics	1870	0	103,050.08	113,658.77	131,093.73
Other areas		35,207.86	15,619.83	16,350.59	17,281.73
Totals		670,161.43	999,036.23	1,463,321.49	1,780,880.73

Source: BPS Business Office

Expenditures for security overtime have remained level over this five-year period and increased at a rate consistent with general inflation levels. According to the Director of School Security, police officers (Special Officers) receive overtime for working on weekends. Each weekend, one officer is assigned each day for one eight-hour shift. Over the course of the year, expenditures related to this overtime would total approximately \$25,000 [8 hours x 2 days per week-end x 52 week x \$20.13 per hour x 1.5 straight OT rate]. Remaining overtime must relate to the use of facilities for non-school use (see *Facilities Usage* section of this report) or for hours incurred by Special Officers, Security Guards or School Monitors over and above their normal week-day schedules.

Overtime expenditures have ballooned over the four-year period by 176%. Expenditures for FY 2010 (through mid-January) for security (\$311,533.20), trades (\$255,925.56), and custodians (\$581,259.16) appear to be on track to exceed prior year levels.

As noted in the **Crossing Guards** section of this report, we recommend curtailing overtime for crossing guards entirely. Reducing overtime expenditures for Trades, Security, Custodians and Athletics will require the following steps:

- Analyze overtime payments for each group and determine which individuals comprise the majority of costs. Identify the reason(s) for working significant time outside of normal working hours. Determine the reasons for increasing OT expenditures over the period presented in the table above.
- Evaluate the departmental procedures for authorizing and approving OT, including verification of actual hours worked.
- Assess the workload for each group and align the workforce and employees' schedules to meet the needs of the workload in each area.

Our recommendations for improvement in purchasing processes (see the **Purchasing** section of this report) will facilitate the reductions in overtime by shifting responsibility for purchasing from tradesmen to clerical staff and freeing their time for actual work. As we noted in the **Custodial** section of the report, BPS has sufficient resources to meet cleaning needs with fewer overtime hours. Better alignment of resources and facilities should eliminate custodial overtime, except as it relates to facility use by non-BPS entities. As noted in the **Facility Usage** section of the report, overtime costs should be matched with the related revenues from facility use fees to better track expenses.

For maintenance trades, we recommend the full implementation of SchoolDude (see the **Software Implementation** section of this report) to track the productivity of staff. Actual overtime should be documented on each work order to justify the need to complete work outside of the normal, scheduled work day. Reducing overtime expenditures for just tradesmen, custodians, and athletics staff to FY 2007 levels would save approximately \$775,000 annually.

Crossing Guards

The City of Bridgeport charges BPS approximately \$900,000 per year for crossing guards assigned to PK through 8 schools. The current force includes 101 crossing guards and 4 "spares" or substitutes (see **Table 5**). One of the existing staff is out on long-term medical leave.

Table 5. Crossing Guards Assigned to K-8 Schools, Bridgeport Public Schools

School/Academy	Crossing Guards	Spare Guards	Total
Barnum	1		1
Cesar A. Batalla	4		4
Beardsley	6	1	7
Blackham	2	1	3
Blackrock	2		2
Bryant	2		2
Classical Studies (Maplewood)	5		5
Columbus	1		1
Cross	4		4
Curiale	2		2
Dunbar	3		3
Edison	3		3
Hall	3		3
Hallen	4	1	5
Hooker	2		2
Geraldine W. Johnson	11	1	12
Longfellow ¹	6		6
Madison	3		3
Luis Munoz Marin	6		6
Park City (Academy)	1		1
Read	3		3
Roosevelt	9		9
Jettie S. Tisdale	4		4
Waltersville	7		7
Winthrop	2		2
Garfield ²	2		2
St. Ambrose ²	2		2
St. Ann's ²	1		1
Totals	101	4	105

Source: City of Bridgeport

¹ One crossing guard is on long-term leave

² Non-BPS Schools

We noted the following with respect to the crossing guard workforce:

- BPS have significantly more crossing guard staff than is commonly found at urban school systems relative to their student population. One of reasons is that the school crossing guards supporting BPS actually extend their service into the neighborhoods, often several blocks from the school. Most school system crossing guards work only on streets surrounding the school property.
- BPS have very little control over or supervision of the crossing guard staff. Crossing guards are under the management of a City of Bridgeport employee. BPS has no control over schedule or salary levels.
- Crossing guards work an average of 1 hour and 55 minutes daily – approximately 10 hours per week. Three employees have longer shifts (2 hours 25 minutes or 2 hours 45 minutes) and two employees work approximately one hour each day.
- Crossing guards received over \$70,000 in overtime pay in 2009, although no guard has a schedule exceeding 15 hours weekly.
- BPS pays for 5 crossing guards at non-BPS (St. Ann's, St. Ambrose, and Garfield).
- Beginning in 2010, crossing guards receive a uniform allowance, total expenditures for which are forecasted at \$25,000.
- Assignment of crossing guards does not correlate with enrollment at each school. Beardsley School (with 396 students) has seven guards while Blackham School (with 1,065 students) has only two.

BPS should employ its own crossing guards for the streets contiguous to its schools. This should be done based on need (such as number of crossing points and traffic patterns). Safety beyond those boundaries should be the responsibility of the City of Bridgeport.

We recommend the following:

- School administration and principals should carefully review automobile and pedestrian traffic patterns, as well as student ingress and egress from school grounds, to determine those locations which require crossing guards.
- BPS, with the City of Bridgeport, should share responsibility for administration and oversight of the school crossing guard workforce.
- Schedules and duties should be assigned by BPS in consultation with the principals of each school.

- Overtime pay should be eliminated for existing crossing guard staff.
- BPS should employ crossing guards for areas directly contiguous with the school grounds; the City of Bridgeport should evaluate the need for crossing guards or other safety measures – pedestrian bridges and upgrades of pedestrian crossing signals – at intersections beyond the contiguous streets.
- Provide uniforms for each crossing guard at the time of hire and once every three or four years. Cleaning and more frequent replacement would be the responsibility of each crossing guard.

Eliminating overtime pay for crossing guards would save approximately \$75,000 based on the forecast of expenditures in FY 2010. Changing the uniform policy would save approximately \$20,000 annually.

If BPS were to employ no more than four (4) crossing guards at each school, it would require approximately 80 crossing guards and four (4) spares. The cost of the workforce would be approximately \$160,000 less than the current charges from the City of Bridgeport. The City of Bridgeport would need to evaluate the need for additional guards beyond the immediate grounds of each school.

Facilities Usage

Bridgeport Public School facilities are utilized by a variety of community organizations including the Lighthouse program, City departments, Girl Scouts, faith-based groups and Extreme Connecticut Wrestling. BPS has established policies for charging each group fees for use of the facilities that include building use, custodial and security components depending on the specific usage requested. Many of the organizations request and receive waivers of fees from the BPS Board of Education. Fees for facilities usage and waivers granted in FY 2010 are summarized in **Table 6**.

Table 6. Fees for Facilities Usage and Waivers Granted, FY 2010, Bridgeport Public Schools

Fee Type	Fees	Waivers Granted	Net Payment
Building Use	\$996,885	\$974,285	\$22,600
Custodial	\$879,340	\$782,250	\$97,090
Security	\$591,442	\$238,648	\$352,794
Totals	\$2,467,667	\$1,995,183	\$472,484

Source: BPS Facilities Department

Note: Information in this table includes only activities during the school year (September 2009 through May 2010) and excludes summer programs.

Although a variety of organizations use the BPS facilities, the significant percentage of the waived fees relate to a few municipal and BOE-related organizations.

The building use component of the usage fees is essentially a rental charge for using a building which the local taxpayers have funded. There is no incremental expense to BPS for allowing local organizations to use its facilities. However, the security and custodial components represent additional costs for security guards and custodians, including overtime when scheduled events impact cleaning schedules. In addition, BPS incurs expenditures for utilities that are not part of the facility use fee.

BPS sets policies for use of educational facilities and those policies establish the terms and conditions for groups to use the buildings depending on the type of organization: municipal agency, civic, cultural, or youth group, or other type. The policy does not make clear those criteria that will be used in determining how and when fees for security, custodial, and cafeteria services will be assessed or waived. Waiver of fees for custodial and security services merely shifts burden for real costs from the group using the building to BPS, and ultimately impacts the resources available for educating students.

We recommend the following:

- Policies for building use should be reviewed and that, once these policies are clearly established and communicated, the fees should be enforced. Waivers could be established in advance for certain types of organizations, but not for individual organizations. This will allow BPS management to charge and waive fees without a Board vote for individual facility use requests. BPS could include the names of the organizations and the amount of fees charged or waived on the consent agenda for Board approval.
- BPS should consider eliminating the various components of the usage fee and replace all charges with one fee that includes the estimated costs of security, custodial, utilities, and administrative activities. Standard fees could be developed for hourly, daily, or weekly use of facilities. Under this approach, facility users would not be charged a rental fee, but fees related only to the incremental operating costs incurred by BPS in providing the resources to operate, clean and secure the facility.
- The BPS Business Office should establish accounting codes for security and custodial personnel to code their time in order to better track revenues and costs associated with facility usage.
- Overtime incurred by security and custodial personnel related to facilities use should be segregated from other non-revenue overtime for better management of overall costs (see the *Overtime* section of this report).

The savings in each area represent a target for reductions in annual costs and will require operational changes and process re-engineering over the next several months to fully realize. Furthermore, we have not included the additional savings related to employee benefits or the separation costs associated with reductions in staffing levels.

A portion of the fees for custodial and security services represents reimbursement by facility users of overtime incurred by the related staff in these areas. In a previous section of this report, we made

recommendations for reducing overtime expenditures; therefore, we have reduced the amount of savings potential for facilities use to avoid double-counting the same overtime expenditures.

Eliminating the building use component (or charging only for-profit organizations a surcharge, for example) and discontinuing the practice of waiving other component fees would result in additional annual revenues of approximately \$789,000, as indicated in **Table 7**.

Table 7. Savings from Facilities Usage, FY 2010, Bridgeport Public Schools

Area	Waivers Granted	Overtime ¹	Net Savings
Custodial	\$782,250	\$31,292	\$750,958
Security	\$238,648	\$200,666	\$37,982
Totals	\$1,020,898	\$231,958	\$788,940

Source: BOE Facilities

¹ Represents unreimbursed overtime expenditures related to external use of BOE facilities through 3.1.10

Transportation

The BPS Transportation Department is responsible for home to school transportation for regular and special needs students attending any public, private, charter, or parochial school in the Bridgeport area. The department is also responsible for student transportation for summer programs, school activities, educational field trips, and extracurricular activity trips for all schools. The mission of the Transportation Department is to transport students as safely and efficiently as possible to and from school and school activities.

The Transportation Department contracts with a private company, First Student, to provide all transportation for students in the regular education program and about one-half of transportation services for special needs students. First Student has a fleet of 114 regular school buses (Type I) for the regular education program to operate approximately 240 daily runs to public elementary schools, high schools, and other public school programs, and 88 daily runs to private and parochial schools. About 7,500 students in public schools and 1,000 students in private and parochial schools are transported to and from school each day.

First Student and BPS each serve about one-half of the daily trips to transport 2,200 special needs students. First Student has a fleet of 59 mini-buses (Type II) and 9 mini-buses with wheelchair lifts. The BPS Transportation Department has a fleet of 24 mini-buses (Type II), four with wheelchair lifts, and three 7-passenger vans.

The total cost for transporting all students (public and non-public) in 2009 was approximately \$13 million and BPS received approximately \$4 million (29 percent of expenditures) in state support and inter-district reimbursements. In 2009, the per-student costs for transportation was \$900 for the public

school regular program, \$1,060 for non-public schools, and \$2,700 per student for special needs transportation.

The staff of the Transportation Department includes:

- Transportation Director
- Transportation Specialists (3)
- Transportation Dispatcher
- Drivers (23, 4 currently vacant)

The existing contract with First Student is based on a cost per-vehicle, per-day. Each regular bus costs \$317 per day for 183 days per year, or about \$58,000 per bus annually. Each special needs bus costs \$304.50 per bus per day (\$309.50 with a wheelchair lift), or about \$55,700 per bus annually (or \$56,700 with wheelchair lift). The contract was negotiated for First Student to provide 2.5 hours of service in the morning and 2.5 hours in the afternoon, or a total of 5 hours per school day. The 2.5-hour time period allows each bus to operate up to 3 trips (or “runs”) each morning and 3 trips in the afternoon. The more trips that a bus can make in each time period, the more students are transported per bus, and the fewer total buses are required to provide transportation to all students.

BPS’ request for proposals for transportation services in 2005 specified that contractors would be required to provide up to three trips each morning and afternoon if time permitted. BPS intended to revise school bell times to allow three trips each morning and afternoon, but according to the transportation director, opposition to revising the bell schedules arose from administrators and parents. Currently, each bus operates two trips in the morning and two in the afternoon.

BPS can reduce the expenses for student transportation if bell times are adjusted to permit as many school buses as possible to operate three trips each morning and afternoon. The revised bell times will optimize the current cost structure and will reduce the total number of buses required each day. The annual savings per bus saved is \$58,000 for regular student transportation and about \$56,000 for special needs student transportation.

Without additional analysis to determine the number of bus riders that would be affected by the revised bell schedule, an accurate count of the buses required (and the reduction of the number of buses operating) cannot be completed. However, a conservative estimate of a 20 percent reduction in the number of regular buses and special education mini-buses is not unreasonable. Estimated annual savings in transportation costs is shown in **Table 8**.

Table 8. Reduction in Buses in Service, Bridgeport Public Schools

Bus Type	Buses in Service	Reduction	Cost per Bus	Savings
Regular	114	22	\$58,000	\$1,276,000
SPED Mini-Bus	92	18	\$56,000	\$1,008,000
Totals	206	40		\$2,284,000

Source: BPS Department of Transportation

BPS began implementation of Transfinder, a software system for developing bus routes and schedules, in 2009 under the direction of BPS' former Chief Financial Officer. Automated routing systems can reduce the need for buses by significantly reducing the miles driven by each bus daily. The software also facilitates the collection of data and provides reporting tools to improve the information available regarding transportation costs. Industry standards estimate savings using automated routing software at approximately 8 percent; however, many school systems cover a much wider geographic area than Bridgeport schools.

We recommend that BPS dedicate resources, including hiring an information technology professional, to complete the implementation of Transfinder for the 2010-11 school year. Conservatively estimating that the system will allow the transportation department (or its contractor) to reduce miles driven by 3 percent, BPS could achieve approximately \$342,000 in savings for FY 2011 [3% of 206 special education and regular buses x \$57,000 average annual cost per bus].

Other opportunities for cost savings in the transportation area are possible, but will require additional research and analysis, and, in some cases, will require negotiation with affected union leadership. Issues for further study include:

- *Vehicle Maintenance* – Outsourcing bus maintenance currently performed by the City of Bridgeport could lower costs. This was previously attempted by BPS, but because of improper notification to the unions, the effort was successfully grieved and later abandoned. An alternative approach would be for the City of Bridgeport to change certain employee work schedules to prevent the charging of overtime for BPS bus maintenance.
- *Contractual Performance Measures* – The agreement with First Student does not include provisions establishing the maximum age of the bus fleet or for monitoring performance (route completion, on-time measures, complaints etc.). Terms should be included in future contracts specifying penalties for failure to meet established performance standards.

Food and Nutrition

General

The Food and Nutrition Department (“Nutrition”) is a highly efficient and well-managed operation at BPS. Nutrition employs 278 staff at 35 schools and the central BPS Nutrition Center as shown in **Table 9**.

Table 9. Food and Nutrition Department Staff, Bridgeport Public Schools

Function	Staff
Supervision– Nutrition Center	5
Accounting, Payroll and Clerical	8
Custodial and Inventory Management	13
Nutrition Center Production Staff	25
School Cafeteria Staff	227
Totals	278

Source: BPS Business Office and Food and Nutrition Department

The Department provides approximately 44,000 breakfasts, 332,000 lunches and 867,000 snacks on a monthly basis. Nutrition operates full cafeterias at most of its schools and hybrid kitchens at others where food is processed at the Nutrition Center and limited production occurs at the school. This model is more efficient and allows food to be packaged in a way to minimize staff needed at the individual school cafeterias.

Cost Allocation

The Nutrition Department currently operates on a break-even basis, that is, it does not require a subsidy from the General Fund for its operations. However, only a portion of the allowable expenditures allocable to Nutrition are being absorbed by nutrition operations. Federal regulations permit the school system to allocate certain expenditures to nutrition operations, including utilities, pest control, trash removal, security, and janitorial services. Also, any expenditures for equipment related to utility services can be allocated to the cafeteria operations.

The **Table 10** below shows those costs currently allocated to Nutrition.

Table 10. General Fund Expenses Allocated to Nutrition, Fiscal Year 2009-10, Bridgeport Public Schools

Expense Type	Amount
Custodial expenses	\$212,000
Utilities – Electric	\$90,000
Utilities – Gas	\$40,000
Totals	\$342,000

Source: BPS Nutrition Department

Our understanding is that the amount of these custodial and utility expenses charged to Nutrition were largely determined based partially on analyses conducted years ago, and negotiated based on what was perceived to be equitable. Some of the factors that should be considered in determining the expenses to be allocated to nutrition include: the proportion of the total square footage of the school occupied by the cafeteria, actual utility costs incurred at each school, the number of custodians assigned to cafeteria duty, and the number of hours each day that custodians devote solely to cleaning after meals. Also, much of the trash disposal at each school is comprised of cafeteria waste, and no estimate has been made of the costs associated with system-wide trash collection.

We did not have available to us information to determine how much of each school's floor plan is comprised of the cafeteria. However, utilities expense (electricity, gas and water) exceeded \$7,000,000 in 2009. The allocation to Nutrition was less than 2 percent of those costs. Assuming that the cafeteria at each school comprises 5 percent of the usable floor space, an additional \$220,000 could be allocated to Nutrition annually.

Similarly, trash removal related to Nutrition is likely a larger percentage of overall costs. BPS incurred approximately \$234,000 in FY 2009 for refuse and recycling expenses. Assuming a 25 percent share of this cost, an additional \$50,000 would be allocable to Nutrition.

Refinement of the estimates above and similar analyses of custodial costs and other expenses would be likely to generate other costs directly related to Nutrition. We believe that a reasonable estimate of the annual costs fully allowable and allocable to Nutrition would exceed \$500,000 annually based on the size of the school system. As noted above, Nutrition operates on a break-even basis. Therefore, additional costs can be allocated and absorbed by Nutrition only if additional revenues or reductions in existing costs in the same amount can be achieved.

In-Classroom Breakfasts

In discussions with the Nutrition director, we learned that Nutrition currently serves only 44,000 breakfasts monthly while over 332,000 lunches are served. Some schools have implemented in-classroom breakfasts; extending this program system-wide would provide a source of revenue to absorb additional allocated costs.

Currently, only one-third of elementary schools participate in the in-classroom breakfast program. Despite efforts to promote this program in all of the elementary schools, Nutrition has not been able to overcome the resistance of some teachers or staff to providing all students with breakfast at the start of the day in the classroom.

The program is a tremendous benefit to students by providing a convenient, energizing start to the academic day. Numerous studies have shown that a nutritious breakfast can improve cognitive functions and improve academic performance. Nutrition has selected breakfast items and packaged them in such a way to be "custodial friendly" and will work with each school's principal and teachers to tailor the offerings to the demands of the students.

Over 80 percent of BPS' students are eligible for free meals; therefore, the federal breakfast program provides reimbursement for each meal served. The only incremental cost of the program is food and packaging costs; no additional staff would be required to implement the program at the remaining elementary schools.

BPS Nutrition has estimated that over \$1.5 million in additional revenue would be generated from the full implementation of the program. Incremental costs associated with the program would be approximately 50 percent of revenues, yielding over \$750,000 annually of net revenues to absorb the additional allocated costs discussed above.

Central Office Administration

MUNIS System Implementation

BPS implemented the MUNIS financial information system beginning in July 2009 and the MUNIS payroll module in January 2010. The conversion from the legacy systems occurred without significant disruption of operations, and employees received compensation (paychecks or electronic direct deposit) without major, systemic problems. However, project management, system integration, and data conversion issues have prevented the seamless transition to the new system and the availability of financial information.

Benefits of an integrated information system have not been realized yet. For example, BPS could not provide our team with reliable, system-wide financial data and the Business Office has not been able to prepare comprehensive financial reports for all areas of BPS operations. Also, major financial processes for purchasing and payroll are still largely paper-intensive and occur outside of the MUNIS system. School and department personnel have not received adequate training regarding the MUNIS system and, as a result, workflow features for streamlining the routing of paperwork are not utilized.

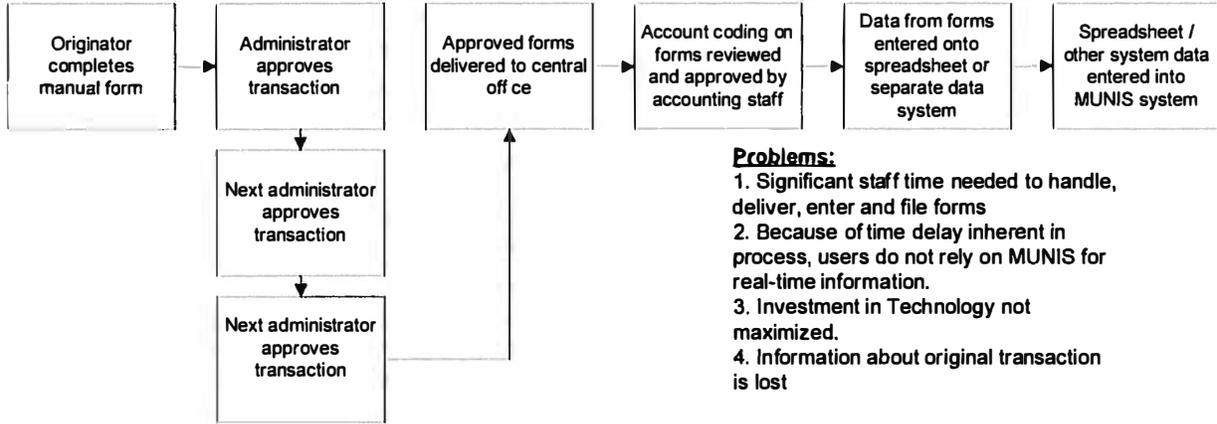
We learned that the implementation of MUNIS was undertaken without analysis of existing business processes, and how these processes should be conducted within the MUNIS environment. Workflow tools within MUNIS for automating and streamlining business processes have not been implemented. As a result, key benefits of an integrated system have not been achieved. We believe that opportunities to reduce clerical and administrative positions exist by implementing the MUNIS purchase requisition workflow tools and automating employee timesheets.

Payroll Processing

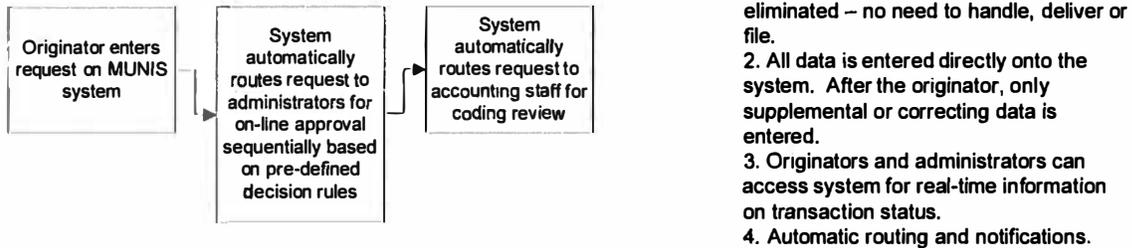
A significant portion of BPS payroll, including overtime, extra duty pay, stipends and substitute teacher compensation, requires the collection and processing of employee time records. Although most of BPS employees are paid on a salary basis, there are still thousands of such records processed each month. We observed that the payroll process still relies on hand-written timesheets or timecards completed by or for eligible employees. These time records are physically passed through various intermediate steps and are also transcribed to other electronic media, such as summary spreadsheets, before being entered into the MUNIS system.

A graphic depiction of the payroll and purchasing processes are shown in Figure 1.

Figure 1. Current Data Entry Process



Optimal Data Entry Process



We learned that, in most cases, time worked by security, custodial or other school-based personnel is recorded on paper time sheets and transcribed to other written records or summarized on spreadsheets or other electronic media before the data is entered into MUNIS. A DOS-based program that was written over 20 years ago is used to input the time of certain employees each pay period. Clerical staff in the Security Department, for example, take written time sheets completed by officers for overtime and key the records into this DOS system. Each pay period, personnel print out reports from the system which are then used by clerks in the Payroll Department to key into MUNIS. Much of the workload of the BPS Payroll Department involves the data entry of thousands of time records from timesheets, spreadsheets or reports generated from the legacy reporting system. Along the way, information regarding the date, time, and purpose of the hours worked is lost.

Currently, there are eight clerical staff (including one part-time clerk) in the Payroll and Federal and State Grants Departments whose primary responsibility is the processing of time records and data entry of time into MUNIS. The workload of these employees could be eliminated or significantly reduced by implementing automated timekeeping systems using inexpensive electronic time clocks or online

timekeeping software. Employees can easily be trained to record their time directly to these devices which can be either uploaded to MUNIS at the end of each time period or directly interfaced with MUNIS for real-time analysis.

Automated timekeeping systems are not only more convenient, but the records are more reliable and accurate. We were told, for example, that the time records for certain groups are always in whole numbers of hours. With automated timekeeping systems, BPS is responsible only for actual hours recorded by each employee. Also, the location, date, time and purpose of each time record can be retained for better management by supervisors (see *Overtime* section of this report above).

Based on our experience with other school systems, BPS could implement an automated timekeeping system before the start of the next fiscal year. Electronic time clocks can be purchased in bulk for approximately \$600 each. BPS would require approximately 40 of these clocks for each school and other administrative locations. We have not priced online timekeeping systems, but \$25,000 – \$50,000 would not be considered an unreasonable amount for the initial licensing fee for a comparable online system.

Implementation of automated timekeeping would enable BPS to eliminate up to 7 positions in central office staffing dedicated to timesheet processing and MUNIS data entry. The workload of staff at each school (and the Facilities, Security, and Athletics offices) responsible for managing timesheets would also be reduced. The remaining two staff members in the Payroll Department would be responsible for monitoring the time clocks and collecting and uploading the data from each time clock to MUNIS for payroll processing. Estimated savings of approximately \$300,000 would be achieved through implementation of an automated timekeeping system. An initial investment of \$25,000 - \$50,000 during the first year would be required for purchase of time clocks or similar online system licensing costs.

Other Payroll-Related Improvements

We noted that a relatively low percentage of BPS employees use direct or electronic deposit of paychecks. Currently, 25 percent of certified staff and 50 percent of non-certified staff still receive actual paychecks.

Many of our more progressive school system clients have adopted policies mandating automated electronic funds transfer for all payroll payments. The employee's first paycheck may be manual, after which all funds are deposited electronically. School systems have worked with local credit unions or banks to provide free checking for employees who receive EFT (electronic funds transfer) payroll checks.

Utilizing EFT methods and implementing Employee Self-Service modules can eliminate, or significantly reduce, the processing of actual paychecks and pay stubs. It can also reduce the number of W-2 statements distributed annually. No direct cost savings is estimated, but the workload for the Payroll Department can be further reduced by implementing these features of MUNIS.

Discontinuing paper time forms and implementing Employee Self-Service will help reduce the level of inter-office mail at BPS.

Purchase Requisitions

Inefficiencies similar to those in the Payroll Department also exist in the procurement process (see **Figure 1** above). The City of Bridgeport Purchasing Department handles all purchasing for BPS. Purchase requisitions are created and approved within Bridgeport schools and departments and forwarded through the MUNIS system to the City of Bridgeport purchasing office.

Clerical staff at the schools or operating departments document their requests for materials, supplies or services using paper requisition forms. Requisitions are not standardized and differ by department and product or service type. These forms are manually routed and approved before being sent to either the BPS Business Office or the Federal and State Programs Office for entry into MUNIS. The Food and Nutrition Department manages its purchases independently.

The Business Office and Federal and State Grants office employ seven clerical staff and two supervisors whose primary responsibility is to code and approve purchase requisitions from the schools and operating departments. Similar to the process noted in the Payroll section of this report, requisitions are largely manual and duplicative. Requests for purchases are written by teachers or staff at the schools/departments and routed to various offices for review and approval. Only a few offices have direct access to the MUNIS purchasing module; therefore, requisitions are transcribed from paper form into MUNIS by staff in either the BPS Business or the Grants offices.

In general, invoices are mailed by vendors to the Business or Grants office for input to the financial system. Because the schools and departments are not interfacing directly in MUNIS, from a system standpoint, the Business and Grants offices function as both approver for both the purchase and the payment of goods and services. One must review the paperwork for purchases to determine which individual or department actually initiated each purchase.

The purchasing process is also complicated by the fact that a large percentage of requisitions are submitted “after the fact.” In other words, the goods or services have already been received or at least ordered, and the requisition is essentially an authorization for payment, not purchase. In these cases, the time spent by clerical staff serves only to ensure the accurate coding of the expense, not the sourcing or authorization of the purchase.

The efficiency of the purchase requisition process could be improved by training school and department personnel to input requisitions directly into MUNIS and combining all departments that review and approve requisitions under the Executive Director of Finance and Business Services Executive Director of Finance and Business Services. Utilizing the workflow tools in MUNIS, requisitions could route to the Technology Department or Federal and State Grants office supervisors for approval. Copies of catalogs, invoices, shipping documents and other information used in the approval of requisitions or payments can be attached in MUNIS as part of the workflow process. Re-engineering offers the following benefits:

- Better documentation within the system of the department or user actually initiating purchase requisitions.

- Reducing the flow of paperwork and inter-office mail.
- Eliminating the duplicate creation of a paper requisition and an electronic requisition in MUNIS.
- Streamlining the flow of requisitions to ensure the approval by the Technology Department, Federal and State Grants office or other departments of purchased from certain sources of funds.
- Improved control over requisition routing and the timely creation and approval of purchase orders.
- Eliminating the need to route approved purchase orders back to the originator, because the originating department can review status and print approved purchase orders.
- Improved internal control by identifying in the system the user/department creating the requisition and the user/department approving the payment of the invoice.
- Enhancing the documentation of the three-way match of the purchase orders, invoice and receiving document/report in MUNIS, rather than in paper files.

We estimate that the consolidation and re-engineering of the purchasing and payment processes within MUNIS could enable BPS to eliminate or re-assign four (4) of the seven (7) clerical staff currently responsible for reviewing and entering payment requests. The resulting costs savings would be approximately \$150,000 annually.

The supervisor for the Federal and State Grants office would serve as the primary accounting resource for federal and state grants accounts. His or her responsibilities would include reviewing and approving budget transfers and general financial reporting for federal and state grants.

To achieve savings in payroll and purchase requisition processes, BPS should conduct process re-engineering first, then identify additional software and hardware needs (such as the time system). The re-engineered processes will dictate new job descriptions and responsibilities, and require training of staff in the new procedures. BPS should dedicate a full-time position for one year to manage these changes, and outside assistance in performing the tasks may be needed.

In the following section, we recommend improvement of the overall **Purchasing** function at BPS. We believe that separating the sourcing and pricing functions of purchasing from the accounting compliance function will improve the value that BPS receives for its purchasing dollar and will enable the requisition review and approval function to operate more efficiently.

Purchasing

As we discussed in the above section, the City of Bridgeport Purchasing Department supports the BPS procurement process by approving requisitions and creating the related purchase orders (PO).

Purchasing within BPS consists only of the administrative process of creating, reviewing and approving requisitions, and none of the employees involved in the process are purchasing professionals. The City of Bridgeport’s function in the process is only to ensure that requisitions comply with state purchasing laws with respect to thresholds for independent bidding or formal contracting and to monitor adherence to minority- and women-owned business purchasing directives.

BPS expended over \$10 million from the general fund in 2009 for non-utility purchases of products and services. Major categories which individually represent more than 2 percent of total purchases (63.3% of total) are presented in Table 11.

Table 11. Purchasing Categories, Fiscal Year 2009, Bridgeport Public Schools

Category	Amount	Percentage of Total
Textbooks	\$1,707,336	17.1%
Office Equipment	\$1,386,266	13.9%
Other Services	\$886,574	8.9%
School Supplies	\$804,979	8.1%
Office Supplies	\$549,312	5.5%
Legal Services	\$527,754	5.3%
Cleaning Supplies	\$442,603	4.4%
Other Maintenance and Repair	\$381,182	3.8%
Total	\$6,686,007	63.3%

Source: BPS Business Office.

Note: Excludes payments for utilities, insurance and workers compensation claims and other personnel-related.

BPS follows the City of Bridgeport’s procurement policy which requires that all purchases over \$1,000 be submitted for competitive quote; purchases over \$7,500 require a formally documented bid. The Bid-Sync system is available to BPS staff involved in purchasing process. Bid-Sync provides a forum for buyers and sellers of products and services and helps to optimize the competitive bidding process. However, we learned that few BPS employees have been trained to use Bid-Sync and that fewer employees actually use the system.

Connecticut state purchasing regulations encourage competitive pricing for purchases when possible. Notices of competitive bidding for purchases over \$50,000 must be advertised in local newspapers

waivers of competitive bidding are available in the case of nonrecurring and emergency purchases under \$10,000¹.

The scope of our study did not include the detailed review of the categories of purchases. Where we noted significant variances in expenditures between fiscal years, such as for vehicle maintenance, we have indicated that elsewhere in this report. Without a formal purchasing function, BPS does not have any department charged with analyzing procurement trends and developing appropriate procurement strategies.

We also learned that purchase requests/POs are used for very small dollar purchases, including one recently for \$0.35. Studies performed in the late 1990's when procurement card use proliferated, estimate that each PO-related transaction costs the institution up \$75 in internal employee time. Transactions using procurement cards (P-cards) cost a fraction of that and free employees to perform more valuable tasks. P-cards present internal control challenges and require close monitoring to ensure that school resources are used wisely.

To improve purchasing effectiveness and efficiency, we recommend that BPS:

- Analyze purchasing trends for the most recent 12-24 months to stratify purchases by dollar amount, category, and vendor.
- Consider implementing a procurement card program to eliminate the use of purchase requisitions and POs for small dollar purchases. We recommend that BPS start with a maximum of \$250-\$500 for P-card transactions and increase the limit as schools and departments become more comfortable.
- Document purchasing methodologies for textbooks, office equipment and supplies, maintenance and other facilities supplies, custodial supplies and other large dollar categories.
- Negotiate long-term agreements with vendors representing the larger categories of spending to ensure optimum price and service levels.
- Train all purchasing and administrative staff with purchasing responsibility to use the Bid-Sync system when purchasing items not covered by vendor agreements.

The implementation of a procurement card system would significantly reduce the administrative time associated with purchase requisitions and POs. Use of P-cards would make implementation of our staff reduction recommendations noted above easier. Other benefits of a robust purchasing strategy are more difficult to calculate without detailed information of specific transactions. However, we believe that establishing a target of reductions in costs of 3 percent for FY 2010-11 is not an unreasonable goal. Achieving that level of savings would yield up to \$300,000 of savings over 2010 levels.

¹According to the Connecticut Department of Administrative Services statute, Chapter 58, section 4a-57, the threshold for waivers of competitive bidding was raised in 1999 from \$1,000 to \$10,000.

Bridgeport Public Schools Budgeting Process

During this efficiency study, we were able to observe portions of the BPS budgeting process. We also reviewed budget process documentation and interviewed staff involved in the budget development process.

Based on our assessment, we believe the BPS budgeting process needs to be fundamentally changed to: (1) be more transparent as to the justification for the expenditure, (2) more efficiently allocate resources based on measures of performance and efficiency, and (3) support the allocation of resources to BPS priorities established in the strategic plan.

Each year, public school systems are required to create a budget that must be adopted by its school board, and in Bridgeport, the Mayor. Most school systems, including Bridgeport Public Schools, develop a budget based on a “last year – this year – next year” model, meaning that they look at the prior years’ expenditures as a base and increase or decrease the budget for the next year, focusing more on incremental changes from year-to-year. Those creating budgets tend to look at dollar amounts, some per student amounts, and some charted data. The format of a traditional budget is generally dictated by regulatory requirements.

This traditional approach is insufficient in several respects:

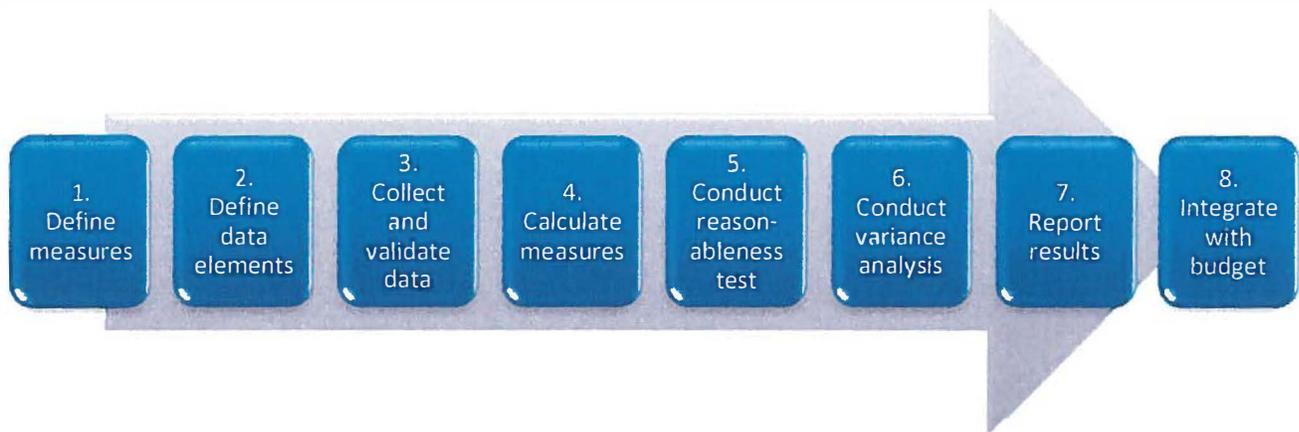
- Three years is not long enough to establish a trend. A meaningful trend requires at least five years of data.
- Viewing dollar amounts is not particularly informative as there is no contextual references such as measures of efficiency or effectiveness.
- It is often difficult to show the relationship between the budget and school system priorities or plans when utilizing a traditional budgeting approach.
- A traditional budget inappropriately assumes that the prior year budget was reasonable and then focuses only on incremental changes.
- While meeting regulatory requirements, the complex format of the budget generally does not meet the information requirements of Board members, superintendents or members of the community.

The concept of performance-based budgeting has been around since the 1970s but has been more popular in the private sector, only recently becoming more frequently used in state and local government. In perhaps an oversimplification, performance-based budgeting justifies spending levels by measuring the efficiency of resources.

Performance-based budgeting has rarely been used in public school systems, but its application works well, as school systems are moving toward increased transparency and fiscal accountability. For school systems, a focus on the efficiency of inputs and the effectiveness of outputs will result in a more meaningful budget and improved accountability for efficiency. Efficiency measures may include inputs such as staff counts and operating statistics (e.g., computers, kilowatt hours of electricity) while effectiveness of outputs may include response times, customer satisfaction, and meeting or exceeding established standards. *Appendix B* includes sample performance measures that BPS could draw from in developing its own performance-based budgeting approach.

There are eight major steps (see *Figure 2*) involved in implementing performance-based budgeting:

Figure 2. Major Steps in Implementing Performance-Based Budgeting



1. Define Measures

This type of budgeting requires the definition of performance measures at the beginning of the process, as linking these performance measures to school system resources is the key to this approach. Both efficiency and effectiveness measures should be defined at this point. When creating efficiency measures the factors driving the level of cost should be identified, such as the number of meals served at a campus or the number of square feet each custodian cleans in a day. With effectiveness measures there may be data limitations, but analyzing the costs and benefits of tracking the information will help a system decide which measures should be used. It is important not to choose too many measures at the beginning – this may be too overwhelming for an organization to absorb at one time. It is best to phase more performance measures in over time. Examples of performance measures include pupil-staff ratios, gross square feet of space cleaned per FTE custodian, meals served per labor hour, kilowatt hour usage by square foot, number of workstations per help desk FTE, and transportation cost per mile. BPS has isolated instances of performance measure tracking, but efficiency measurement is not a system-wide practice and it is not incorporated into the budgeting process.

2. Define Data Elements

Each performance measure should have a specific definition – many of the data elements will not be subject to a state data standard or definition. Examples include gross square feet of space and the

number of computers in the school system. It is crucial to collect data at the same point in time every year and to base the data upon the same definition/source as the prior year in order to achieve consistent results. The source of data should be documented to aid in consistent collection in future years. A good practice is to time the collection of data based upon other data collection and cutoff dates.

3. Collect and Validate Data

In many school systems, data is generally stored in two places: (1) application systems, or (2) other automated or manual data systems, such as spreadsheets or database files. Once data has been collected, a central data repository is highly desirable to maximize data quality. This allows for control, efficiency and data integrity. All data collected should be independently validated by another unit in the school system. Independent validation of data is crucial as management should not build an accountability system based on inaccurate data.

4. Calculate Measures

There are three methods that school systems can generally use to calculate measures: (1) spreadsheets, (2) databases, and (3) data visualization tools. Utilizing spreadsheets is the easiest method for calculating measures as most users are familiar with inserting various formulas. Databases are more time consuming but more effective for analysis than spreadsheets. Data visualization tools are a relatively new way school systems are calculating measures and are far more powerful than conventional tools. Data visualization tools have measures built into the background of the system so users are able to dynamically view different data scenarios, stratifications, and levels of data.

5. Conduct Reasonableness Tests

Reasonableness testing is perhaps the most important step when defining new performance measures. The first question to ask in this stage is, "Do the measures make sense?" In the initial year, there will likely be data issues that need to be resolved. There may be multiple sources of the same data that are not consistent. In other cases certain types of data could have been erroneously omitted or added. Reasonable tests will need to be conducted annually to ensure that the measures are accurate and ready for analysis.

6. Conduct Variance Analysis

Tracking performance becomes more meaningful when lower level analysis is conducted to understand what the data is telling you. Five-year performance trends and comparisons to available benchmarks standards and best practices should be analyzed. It is important to research the causes of an unfavorable variance or trend instead of relying on probable explanations. This may require the analysis of additional data at a more granular level.

7. Report Results

In order to garner maximum buy-in for performance-based budgeting, it is important to report the results of the analysis. School Boards will typically be more receptive to budget increases or changes if the budget and performance measures are supported by performance analysis. Spreadsheet graphics with explanations may be the easiest way to accomplish this, but some of the more advanced reporting and analysis tools are much more powerful and easier to understand.

8. Integrate with the Budget

It is important to show at least a five-year performance trend in the budget for budget decision makers to be most informed. Any time frame less than five years can result in data outliers that can be attributed to an extenuating circumstance and is not indicative of a trend. When showing budget dollars, underlying staffing levels and performance trends should be shown as well. It is important to note productivity changes and other highlights of the variance analysis. As part of the budget process, out-year performance targets should be established and plans on how to meet them should be developed.

Appendix C of this report contains sample performance measures by functional area.

Additional Areas for Study

In addition to the opportunities for major cost savings discussed earlier in this report, we also noted several areas for additional research, investigation or investment. As noted above, our study concentrated on areas of savings that can be realized in the short term, and we did not perform extensive investigation of these other issues. They are presented for the consideration of the BRBC, BPS, and the City of Bridgeport to achieve further improvement in efficiency of operations of BPS.

These issues are presented in the following categories:

- BPS Organizational Structure
- School Staffing
- Technology Investments
- Facilities
- Employee Benefits
- Stockroom
- Legal Fees
- Grants Development

BPS Organizational Structure

The BPS central office organization structure has been changed over the years primarily because of budget reductions and elimination of central office positions. As a result, the organization structure has several characteristics that are limiting effective accountability in the organization. Two examples noted during this high-level efficiency study are elementary school management and technology management.

BPS Pre-K through 8 schools report to one of four different leadership positions. In addition, there is an assistant superintendent that oversees secondary and alternative schools. The four positions with responsibility for elementary schools are:

1. Chief of Staff and Operations
2. Assistant Superintendent of Youth Development
3. Assistant Superintendent of Elementary Schools
4. Executive Director of Learning and Teaching

This structure disperses accountability for elementary school performance and limits the ability to maximize coordinated support efforts. BPS should consider consolidating elementary schools under a single leadership position that is adequately supported with lower level staff.

Technology functions at BPS also report to various leadership positions within the school system. At the executive level, three (3) management positions have direct technology reports in the areas of student

information, educational technology, and information technology. The reporting relationships are as follows:

- Executive Director of Finance and Business Services
 - System Application Developer (1 position)
 - Director of Information Technology (department)
 - System Application Coordinator (1 position)
- Assistant Superintendent of Youth Development
 - Student Information System implementation (1 position)
- Executive Director of Learning and Teaching
 - Director of Educational Technology (department)

Similar to elementary schools, the dispersion of technology functions across the school system may be limiting the effectiveness and efficiency of the technology function. By establishing a single organizational unit for technology, accountability and the coordination of technology services could be enhanced. BPS should also consider having technology as a direct report to the Chief of Staff, to reflect its increased importance in the school system and to organizationally reflect a unit independent of the functions it supports.

BPS, either through Phase IV of the BRBC work or on its own, should conduct a more thorough organizational analysis to ensure that functions are logically aligned to support effective accountability, and that spans of control (the number of direct reports to a supervisory position) are reasonable. A re-organization may not necessarily result in an increase or decrease in the number of management positions, but will provide a structure that better supports effective management and accountability. Any major organization structure changes should be implemented after other staffing changes are made through process re-engineering, system maximization, and other cost savings measures contained in this report.

School Staffing

BPS schools have more non-teaching staff dedicated to social services, special education, security and other student support services than most urban school systems. In some schools, teachers represent only one-third of the positions. Bridgeport Public Schools has a high percentage of economically disadvantaged students with unique needs. Before any judgment regarding staff levels can be made, a more thorough analyses of these needs and related staff caseloads should be conducted.

BPS schools have lower clerical staff levels than most urban schools. As a result of cost-cutting efforts, clerical staff have been reduced to such low levels that professional staff, including teachers, are now required to perform clerical tasks at the schools. This is not an effective use of professional staff time. As processes are redefined at the schools based on separate recommendations in this report, the work

demands of clerical staff should be analyzed and quantified, and clerical work demands should be matched to appropriate clerical or support positions. This may result in freeing up teacher and other professional time for teaching or other more technically demanding responsibilities.

Technology

Technology is an area in BPS needing additional investments in three major areas: (1) implementation of project management for new application software, (2) new computers, and (3) additional technology support staff.

In implementing the MUNIS finance and human resource/payroll systems, the City of Bridgeport contracted with an outside consultant to assist with installation and configuration, data conversion, and user training, among other activities. It is the responsibility of BPS, however, to re-engineer its processes and ensure that all system features purchased are properly utilized. BPS has been unable to dedicate the necessary technical, functional, and project management resources to fully implement the MUNIS system and achieve its full benefits. During our work at BPS, we were unable to obtain a financial statement for any month during the 2009-10 fiscal year, nor were we able to obtain a list of BPS positions (filled and unfilled) that are in the budget. The goal of transparency and efficiency cannot be fulfilled until BPS successfully implements these systems and generates meaningful and accurate information.

BPS is also implementing two other major application systems for student information management (PowerSchool) and transportation (Transfinder). The the maintenance work order system already in place (SchoolDude) is significantly underutilized. BPS would also greatly benefit from the implementation of an automated timeclock system and a digital imaging system to further streamline processes and eliminate paperwork.

To successfully implement application software, additional temporary staff resources are needed to ensure that all functions of application software are implemented, that processes are re-engineered around this software to maximize efficiency, and that staff are fully trained on new operating procedures.

The average age of a personal computer at BPS is eight years. Most school systems have a replacement program whereby computers are replaced no less than every five years and for certain computers every three years. Outdated computers cannot sufficiently support current operating systems and application software, and are expensive to maintain. Slow response times and system downtime may be due more to the computer at an employee's or student's desk than the district level information systems and software. While BPS has committed resources for purchasing new computers, a computer replacement program should be developed to ensure that purchased software for instructional and administrative purposes can be effectively used.

Support staff for technology maintenance is much lower than industry standards at BPS. Private sector staff ratios are 350 computers per support staff; public schools generally apply a 500 to 1 ratio; BPS'

ratio is over 800 to 1. Combined with the outdated computers, this staff level cannot be expected to provide adequate and timely support for the school system's technology needs. A computer replacement program described above will help reduce the demands for computer maintenance, but additional full-time staff will be needed to provide effective and responsive support.

BPS should redirect a portion of the savings achieved through other recommendations contained in this report to these three areas.

Facilities

During our review of facilities and recent planning efforts, we identified a number of issues that need additional research and consideration. As a result, BPS should:

1. Undertake an energy reduction program to include return-on-investment calculation for electricity, gas, oil and water consumption. The program considers opportunities for long-term energy cost reductions and identifies available sources of investments from grants, federal funds, utility rebates and state reimbursements. According to the Facilities Department approximately 20-30 percent of existing older BPS facilities have been retrofitted with energy-saving lighting. BPS should also consider partnering with energy service companies to accelerate energy reduction efforts.
2. Perform a detailed capacity analysis for all schools and update all school floor plans. BPS should determine the current capacity shortfalls and opportunities with the aim of eliminating any under-utilized capacity that exists currently. We recommend deferring any major new construction or renovation until the capacity analysis is completed.
3. Evaluate the condition of the maintenance vehicle fleet. The current BPS maintenance fleet includes 41 vehicles with average age of 10 years. BPS fleet is very old and many vehicles are inoperable. Vehicle maintenance expenditures increased from \$132,000 in 2008 to \$303,000 in 2009 (55 percent increase). Some employees are encouraged to use their personal vehicle, because BPS vehicles are not available. Maintenance costs and gas allowances (for employees using personal vehicles) could be reduced by updating fleet age.
4. Develop a comprehensive preventative maintenance program to extend the life of existing building systems and reduce major repairs and replacements of equipment.
5. Evaluate the needs for leases of facilities. The Parent Center, the adult education facility, a gymnasium, and a parking garage are currently leased by BPS. Better value might be available by re-locating the activities in these facilities at permanent locations in conjunction with Item number 2 listed above.
6. Implement a vandalism reduction program to reduce the estimated \$700,000 of costs associated with over 600 vandalism-related work orders.

7. Consider contracting with an external vendor to provide technical and operations expertise in preventative maintenance, training, safety, equipment and supplies purchasing and warehousing and vehicle management.
8. Consider opportunities to reduce employee costs through the investment in labor-saving equipment.

Stockroom

The BPS Stockroom is located in the building which also houses the Facilities' garage and storeroom. Staffed with a supervisor and three warehousemen/drivers, the Stockroom serves four primary purposes:

1. *School Start-up* – The Stockroom handles the large volume of educational materials, supplies, equipment and furniture ordered by schools in the summer for the next school year. It serves as the staging area for deliveries and drivers handle the distribution of materials and equipment to each school.
2. *Office Supplies Inventory Management* – The Stockroom stocks a variety of items including paper, pens, pencils and other standard office products.
3. *Inter-school Mail* – The Stockroom collects written communications between and among central BPS administration and schools, as well as the flow of paper related to financial transactions (payroll, purchase requests, etc.) and distributes information to each school 3 times weekly. Information flow includes parent/teacher materials, superintendent newsletters, materials produced at local print shops (for example, report cards), testing materials, and other district-wide communications.
4. *Odd Jobs* – The Stockroom drivers handle odd jobs at schools such as moving furniture.

Stockroom staffing levels have been cut in recent years. Last year, four positions were eliminated: one driver and one clerical position were permanently eliminated; one driver was transferred to Nutrition, and one driver moved to the Science Life Skills department (within the Learning and Teaching division). Further reductions in the volume of materials handled by the Stockroom drivers would free resources for other tasks.

Inter-office Mail – The implementation of purchasing workflow tools in MUNIS and automated timekeeping systems will significantly reduce the volume of paper moving between the schools to central BPS offices. Remaining communications could be handled by fewer drivers.

Office Supplies – The office products handled by the Stockroom are standard items carried by any office products vendor. More efficient delivery of items could be achieved by direct shipping of items from vendor to school. Many districts have automated the office products ordering and delivery process by selecting one vendor and developing online ordering tools for school administrative staff. The process

ensures that standard pricing is obtained and service-level standards are maintained. Information regarding account coding can be automatically uploaded to the MUNIS system to further reduce the time required for data entry.

Bank Runs – We also learned that Stockroom drivers are tasked with depositing cash and checks from schools to local banks. We did not determine the source of these deposits, but having non-bonded employees handling cash is an unnecessary risk. The source and nature of these funds should be analyzed, and, if warranted, BPS should contract with a bonded courier service to make these deliveries.

Legal Fees

BPS is in the process of evaluating the costs associated with legal services in an effort to better understand the causes for recent increases. Based on discussions with BPS administration and one Board member about legal fee concerns, we believe BPS should address the following questions in analyzing its legal fee expenditures:

- What are the legal obligations of the City of Bridgeport attorney to represent BPS, and can BPS have a separate position for general counsel to support its own needs?
- What is the current distribution of the City of Bridgeport and outside legal fees by type of service, such as labor law, construction, other contracts, special education, insurance and other major categories?
- What criteria is used to determine when outside counsel is used, and who is accountable for managing the efforts and costs associated with the use of outside firms?
- How are BPS risks being managed to minimize legal fees and litigation? Who within BPS is responsible for the various types of risk management?

Grants Development

BPS should hire a grant developer to oversee the development and writing of grant applications for the school system. Responsibilities would include identifying opportunities for additional public and private grants and working with the appropriate BPS department to develop grant proposals. A full-time position for overseeing grant development would be at a minimum cost neutral and would likely be able to develop new sources of revenues to enhance existing programs or fund new educational initiatives.

Appendix A

Project Interviewees

The following were interviewed as part of this efficiency study:

- Paul Timpanelli, President, Bridgeport Regional Business Council
- Barbara Edinburg, Executive Director, Bridgeport Child Advocacy Coalition
- Robert Henry, Chief of Staff and Operations, Bridgeport Public Schools
- Julio Molleda, Executive Director of Finance and Business Services, Bridgeport Public Schools
- Bob Francis, Executive Director RYASAP (Regional Youth Adult Substance Abuse Project), Member of Education Work Council
- Gus Serra, Member, Education Work Council
- Gary Peluchette, President, Bridgeport Education Association
- Jennifer Silves, Field Representative, Connecticut Education Association
- Mike Feeney, Chief Financial Officer, City of Bridgeport
- Bill Finch, Mayor, Bridgeport
- Andrew Nunn, Chief Administrative Officer, City of Bridgeport
- Dr. John Ramos, Superintendent, Bridgeport Public Schools
- Tom McCarthy, President, Bridgeport City Council
- Barbara Bellinger, Chair, Board of Education
- Marge Hiller, Bridgeport Public Education Fund
- Tom Sherwood, Office of Policy and Management, City of Bridgeport
- Susan Davis, Chairman of the Board, Bridgeport Regional Business Council
- Chuck Firlotte, former Chairman of the Board, Bridgeport Regional Business Council
- Cynthia Fernandes, Executive Director of Learning and Teaching, Bridgeport Public Schools
- Teresa Carroll, Assistant Superintendent of Elementary Schools, Bridgeport Public Schools
- Giovanna DeNitto, Principal, Madison School, Bridgeport Public Schools
- Denise Clemons, Assistant Superintendent of Secondary Schools, Bridgeport Public Schools
- Jorge Garcia, Executive Director of Operations, Bridgeport Public Schools
- David Dunn, Human Resources, City of Bridgeport
- Michael Zirkel, Operations Manager, Bridgeport Public Schools
- Ray Wiley, Construction Contractor, City of Bridgeport
- Liz Mauer, Manager of Budget and Financial Reporting, Bridgeport Public Schools
- James Adams, Principal, Longfellow School, Bridgeport Public Schools
- Hector Sanchez, Principal, Batalla School, Bridgeport Public Schools
- Michael Lombardi, Supervisor of Accounting and Procurement, Bridgeport Public Schools
- Christine Walsh-Mitchell, Supervisor of Payroll and Benefits, Bridgeport Public Schools
- Lisa Jones, Director of Public and Private Grants, Bridgeport Public Schools
- Bernd Tardy, Purchasing, City of Bridgeport

- Adam Heller, Information Technology Services, City of Bridgeport
- Carol Birks, Principal, Harding School, Bridgeport Public Schools
- Melvin Wearing, Director of Security, Bridgeport Public Schools
- Carole Pannozzo, Executive Director of Human Resources, Bridgeport Public Schools
- John Di Donato, Assistant Superintendent of Youth Development, Bridgeport Public Schools
- Maura O'Malley, Director of Food and Nutrition, Bridgeport Public Schools
- Maria Pereira, Member, Bridgeport Board of Education
- Al Heinlein, Stockroom Manager, Bridgeport Public Schools
- Andrea Broderick, Chief Accountant Federal and State Programs, Bridgeport Public Schools

Appendix B

Current Custodial Staffing Levels

School/Facility	Grades	Sq.Ft.	Classrooms	Enrollment	Portables	Custodians
Adult Education (Learning Enrichment)	Adult	40,440				1
Aquaculture	9-12	38,370	16	369		1
Barnum/Waltersville School ¹	PreK-8	176,832	21	609		10
Bassick	9-12	253,136	48	1,265		11.5
Cesar A. Batalla	PreK-8	146,000	-	1,102		10
Beardsley	K-6	70,553	22	396		4
Blackham	PreK-8	140,000	62	1,065	2	7
Black Rock	K-6	45,038	19	237		3
Bridgeport Learning Center (Sheridan)		43,357	9	42		1.5
Bryant School	K-5	50,000	20	429		4
Central	9-12	279,660	114	2,273		14
Classical Studies (Maplewood)		39,835	22	344		4
Columbus	PreK-8	85,814	44	635		5.5
Cross	K-8	66,415	27	380		4.5
Curiale	K-8	76,531	40	550	2	4
Dunbar	K-8	70,934	42	386	2	5
Edison	PreK-8	51,263	17	313	1	2
Hall	K-6	39,114	13	267	1	2
Hallen	K-6	47,998	21	354		3.5
Warren Harding	9-12	251,600		1,666		11
Hooker	K-8	62,172	21	466		6
JFK Campus ²		155,377				9.5
Geraldine W. Johnson	PreK-8	105,000		778		5
Longfellow	PreK-8	81,228	47	414		5
Madison	K-6	60,964	21	530		3
Luis Munoz Marin	PreK-8	104,100	38	846	2	6
Parent Center		7,000				0
Park City (Magnet)	PreK-8	54,099	28	500	2	3
Read	K-8	83,405	37	926		7
Roosevelt	PreK-8	98,324	58	561	2	7
Skane Center		27,287	12	219	2	1.5
South End/Swing Column	PreK-8	115,640				
Jettie S. Tisdale	PreK-8	105,000		599		5
Whittier ³		41,921	18	45		1
Winthrop School	K-8	89,508	43	728	3	6
Administrative Building ⁴	N/A	36,500	N/A	N/A		2
City Hall	N/A		N/A	N/A		
City Hall Annex	N/A		N/A	N/A		
Maintenance Garage	N/A	30,000	N/A	N/A		
Stockroom	N/A	-	N/A	N/A		
Nutrition Center ⁵	N/A	38,280				
Total		3,544,148	880	19,294	19	175.5

Appendix C

Sample Operational Performance Measures

Performance Measure	Level	Explanation
General District Management		
Ratio of students (enrollment) to Full-Time-Equivalent (FTE) employees	District	
Ratio of students (enrollment) to non-teaching FTE employees	District	
Central administration and instructional leadership expenditures (general fund) per pupil	District	
Central administration and instructional leadership expenditures (general fund), as a percentage of total expenditures	District	
General fund balance as a percent of target fund balance	District	
Percentage of students economically disadvantaged, mapped against the percentage of total revenue supported by federal funds	District	
School Management		
Pupil-teacher ratio, by school	Campus	
Pupil-aide ratio, by school	Campus	
Special education student population as a percent of total enrollment	District	
Percentage of schools meeting staffing standards for Principals, Assistant principals, Counselors, library/media specialists	Campus	
Average teacher class load per term by secondary schools	Campus	
Number of secondary class periods with < 5 students enrolled by school	Secondary Campus	
Number of secondary class periods with < 10 students enrolled by school	Secondary Campus	
Finance		
Number of total employees per finance department employee	District	To track the efficiency of the finance department.
Number of invoices and direct payments made per accounts payable personnel (FTE)	District	
Number of AP checks processed per AP department FTE	District	To track the efficiency of the accounts payable department.
Average age of Accounts Payable	District	
Number of Accounts Payable check voids and reissues	District	
Number of purchase orders processed per purchasing FTE	District	To track the efficiency of the purchasing department.
Average dollar value of purchase orders processed	District	
Number of payroll checks processed per number of payroll FTE	District	To track the efficiency of the payroll department.
Number of payroll check/advice voids and reissues	District	



Performance Measure	Level	Explanation
Human Resources and Benefits		
Number of district employees per FTE human resources employee	District	To track the efficiency of the HR department.
Number of employment applications processed	District	To measure efficiency of staffing, as new processes and technologies are implemented.
Average days from position vacancy to recommendation by hiring manager	District	To measure efficiency of job posting and candidate selection
Average days from recommendation by hiring manager to start date	District	To measure efficiency of "on boarding" process from when an employee is selected to when they begin work.
Non-certified teachers as a percentage of total teachers	District	NCLB-related measure
Total overtime cost	District	To determine if adding additional staff would be cheaper.
Turnover rate for teachers	District	
New teacher turnover rate (one year or less)	District	To determine if turnover is primarily new teachers - could prompt changes in "on boarding" or mentoring.
Turnover rate for non-teachers	District	
Low income/high minority campuses compared to teachers experience	Campus	To determine whether new teachers are being concentrated in low income/high minority campuses
Percentage of teachers by ethnicity, compared to percentage of students by ethnicity	Campus	To see if ethnicity percentages of teachers are similar to students
Teacher absentee days per year by campus	Campus	
Substitute costs per year per campus	Campus	
Benefits cost as a percentage of total salaries and wages	District	

Performance Measure	Level	Explanation
Technology		
Students (enrollment) per instructional computer (in classrooms and labs, plus laptops)	District	
Average age of PCs	District	
Average age of Apple computers	District	
Number of computers per maintenance, repair, installation FTEs	District	
Ratio of total students to total technology staff	District	
Ratio of total students to total instructional technology staff (including campus liaisons)	District	
Ratio of total employees to total technology staff	District	
Ratio of total employees to technical support staff	District	
Ratio of total computers to technical support staff	District	
Ratio of instructional computers to instructional technology staff	District	
Average turnaround time for computer work orders (days)	District	
Facilities		
Average annual salary of skilled trades/maintenance FTE	District	
Maintenance expenditures per gross square foot (Including portables)	District	
Maintenance expenditures as a percent of total expenditures	District	
Total maintenance expenditures per student	District	
Gross square feet per maintenance FTE	District	
Average turnaround time (days) for maintenance work orders to be closed	District	
Percentage of work orders that were preventative	District	
Average salary of all building and grounds FTE	District	
Average annual salary of custodial FTE	District	
Custodial salaries per gross square foot (Including portables)	District	
Gross square feet per FTE custodian	District	
Acres per grounds FTE	District	
Facility capacity (permanent only) versus occupancy by school (TEA standards for capacity, room size)	Campus	
Facility capacity (all incl. Portables) versus occupancy by school (TEA standards for capacity, room size)	Campus	
Percentage of square footage that is portable classrooms	Campus	To show how much portable sq footage the district has
Percentage of district portable classrooms by school	Campus	To show where portables are concentrated
Electricity cost (kwh) per square foot	Campus	
Water cost (kgal) per square foot	Campus	
Natural gas cost (ccf) per square foot	Campus	



Performance Measure	Level	Explanation
Nutrition		
Meals Per Labor Hour (MPLH), By School	Campus	
Participation Rates (Bfast/Lunch), By School:	Campus	
Free (Percentage Participating)	Campus	
Reduced Price (Percentage Participating)	Campus	
Paid (Number of Paid Meals Per Year)	Campus	
Free and Reduced Price Bfast / Lunch participating versus eligible	Campus	
Net Profit (Loss) of Food Services Operation	District	
Net Profit (Loss), By School	Campus	
Indirect costs allocated to food service (amount and type)(from gen. fund only)	District	
Cash in lieu of commodities	District	
Food cost as a percent of total cost	Both	
Schools Only	Campus	
All District Facilities	District	
Transportation		
Total cost per mile driven	District	To measure cost of transportation program
Total cost per average daily rider	District	To measure cost of transportation program
Average fuel cost per gallon (gasoline and diesel)	District	
Annual transportation cost per student rider	District	
Annual maintenance cost per bus	District	
Accidents every 100,000 miles of service	District	
Student incidents every 1,000 students transported	District	
Maximum length of student time on school bus (minute)	District	
Annual turnover rate for bus drivers	District	
Annual turnover rate for bus monitors	District	

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: May 23, 2012
AGENDA: 5-12-08
AMOUNT: \$38,000

2011-2012

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME

TO: ACCOUNT NO.
ACCOUNT NAME

(B) TRANSFER

FROM: ACCOUNT NO. 01014200-501101 \$38,000
ACCOUNT NAME Full time salaries

TO: ACCOUNT NO. 01014200-522202 \$38,000
ACCOUNT NAME Program Services

(C) SUMMARY OF REQUEST

Consulting service to review and make recommendations on the Town's Master Plan. Adoption of Master Plan is required by the State.

(D) REQUESTED BY:

Jamie Bratt, Director of Planning and Development

(E) SUPPORTING DATA:

See Attached

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION



TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED___
2. RECOMMENDED TO TOWN COUNCIL___
3. TABLED___
4. DENIED___
5. OTHER___

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: May 23, 2012
AGENDA: 5-12-09
AMOUNT: \$25,307

2011-2012

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME

TO: ACCOUNT NO.
ACCOUNT NAME

(B) TRANSFER

FROM: ACCOUNT NO. 01014200-501101 \$25,307
ACCOUNT NAME Full time salaries

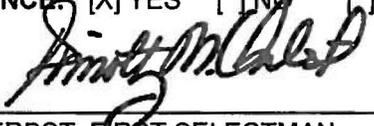
TO: ACCOUNT NO. 01014200-522202 \$25,307
ACCOUNT NAME Part time salaries

(C) SUMMARY OF REQUEST To replenish part time salaries originally budgeted as full time.

(D) REQUESTED BY: Jamie Bratt, Director of Planning and Development

(E) SUPPORTING DATA: See Attached

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION


TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___

PLANNING & ZONING

<u>ORG</u>	<u>OBJECT</u>	<u>A/C DESCR</u>	<u>ORIGINAL BUDGET</u>	<u>YTD EXPENDED</u>	<u>DESCRIPTION</u>	<u>AVAILABLE BUDGET</u>
01014200	501101	FULL TIME/	126,162.00			
			126,162.00	44,405.10		
		Projected to end yr-June 2012		18,225.92	\$2,278.24*8 WEEKS	
			<u>126,162.00</u>	<u>62,631.02</u>		<u>63,530.98</u>
01014200	501102	PART TIME SALARIES	54,203.00			
			54,203.00	64,659.99		
		Projected to end yr-June 2012		14,850.00	\$1,650.00*8 WEEKS	
			<u>54,203.00</u>	<u>79,509.99</u>		<u>(25,306.99)</u>
		NET AVAILABLE FROM SALARIES				<u><u>38,223.99</u></u>

2011-2012 REVENUE		AUDITED	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
		June 30, 2011 10-11	BUDGET June 30, 2012 11-12	TO June 30, 2012 11-12	REQUEST June 30, 2013 12-13	SELECTMAN June 30, 2013 12-13	FINANCE June 30, 2013 12-13	COUNCIL June 30, 2013 12-13
R-1	PROPERTY TAXES	125,707,246	129,805,080	130,510,019	140,624,410	134,911,805	134,758,243	135,401,084
R-2	EDUCATION PROGRAM GRANTS	1,117,315	1,000,900	1,078,385	1,054,845	1,054,845	1,054,845	1,054,845
R-3	EDUCATION GRANTS OTHER	3,396,580	3,800,397	3,800,397	3,845,332	3,845,332	3,845,332	3,845,695
R-4	STATE PROGRAM GRANTS	104,698	107,275	105,330	106,410	106,410	106,410	106,410
R-5	STATE REVENUE OTHER	788,215	1,044,932	1,005,509	909,770	909,770	909,770	889,770
R-6	TOWN PROGRAM REVENUE	-	-	-	-	-	-	-
R-7	TOWN PERMITS, FEES AND FINES	4,104,074	3,822,929	3,904,265	4,261,029	4,261,029	4,261,029	4,386,029
R-8	TOWN REVENUE OTHER	287,212	375,000	319,148	400,000	400,000	400,000	350,000
R-9	INTER FUND TRANSFERS	487,812	487,812	487,812	601,317	601,317	601,317	601,317
	FUND BALANCE	-	-	-		700,000	700,000	
	TOTAL	<u>135,993,152</u>	<u>140,444,325</u>	<u>141,210,865</u>	<u>151,803,113</u>	<u>146,790,508</u>	<u>146,636,946</u>	<u>146,635,150</u>
	ESTIMATED MILL RATE		<u>25.00</u>		<u>31.81</u>	<u>30.51</u>	<u>30.48</u>	<u>30.71</u>

R-1 TAX COLLECTIONS							
	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	11-12	12-13	12-13	12-13	12-13
INCREMENTAL PROPERTY		100,000		100,000	100,000	100,000	100,000
SUPPLEMENTAL MOTOR VEHICLE		650,000		800,000	800,000	800,000	800,000
ELDERLY CREDIT (TOWN PROGRAM)		(585,000)		(670,000)	(670,000)	(670,000)	(670,000)
ELDERLY DEFERAL (TOWN PROG-NEW)		(750,000)		(782,000)	(782,000)	(782,000)	(782,000)
ELDERLY FREEZE		(24,000)		(27,000)	(27,000)	(27,000)	(27,000)
STATE FUNDED ELDERLY (Freeze & Circuit Break)		(300,000)		(323,000)	(323,000)	(323,000)	(323,000)
STATE-TOTAL DISABLED				(3,000)	(3,000)	(3,000)	(3,000)
INTEREST - LIEN FEES	689,634	650,000	636,019	700,000	700,000	700,000	650,000
RESERVE FOR VOL. FIRE EMS TAX ABATE	(95,000)	(95,000)		(95,000)	(95,000)	(95,000)	(95,000)
PAYOFF OF DEFERRED TAXES-		100,000		100,000	100,000	100,000	100,000
RESERVE FOR STATE REVENUE LOSS							
TAX LIEN SALES							
RESERVE FOR APPEALS		(200,000)		(500,000)	(500,000)	(500,000)	(750,000)
TAX SETTLEMENTS							
GROSS TAX LEVY	125,093,145	130,243,616	129,856,100	141,218,697	135,448,389	135,293,276	136,245,640
PRIOR YEARS TAXES		1,300,000		1,500,000	1,500,000	1,500,000	1,500,000
RESERVE FOR UNCOLLECTED TAXES		(1,302,436)		(1,412,187)	(1,354,484)	(1,352,933)	(1,362,456)
PAYMENT IN LIEU OF TAX (Stem Village)	19,467	17,900	17,900	17,900	17,900	17,900	17,900
PROPERTY TAX REVENUE	125,707,246	129,805,080	130,510,019	140,624,410	134,911,805	134,758,243	135,401,084

R-2 EDUCATION PROGRAM GRANTS

	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	12-13	12-13	12-13	12-13	12-13
SPECIAL EDUCATION Payments are rec'd 75% in feb and bal in May	754,963	650,000	659,660	650,000	650,000	650,000	650,000
TRANSPORTATION - PUBLIC (Payments received in April)	82,854	75,900	75,604	79,845	79,845	79,845	79,845
VO-AG PROGRAM-Received OCT VO-AG EQUIPMENT	279,498	275,000	343,121	325,000	325,000	325,000	325,000
TOTAL EDUCATION GRANTS	1,117,315	1,000,900	1,078,385	1,054,845	1,054,845	1,054,845	1,054,845

R-3 EDUCATION GRANTS OTHER

	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	11-12	12-13	12-13	12-13	12-13
CODE COMPLIANCE Reduction due to refunding	788,583	768,409	768,409	650,000	650,000	650,000	650,363
DANIELS FARM GYM							
FIRE ALARM SYSTEM							
ECS GRANT-All Received (Payments rec'd 25% in Oct, 25% in Jan and balance in April)	2,607,997	3,031,988	3,031,988	3,195,332	3,195,332	3,195,332	3,195,332
TOTAL BUILDING GRANTS	3,396,580	3,800,397	3,800,397	3,845,332	3,845,332	3,845,332	3,845,695

R-4 STATE PROGRAM REVENUE

	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	11-12	12-13	12-13	12-13	12-13
CIVIL DEFENSE	5,153	8,000	8,000	5,000	5,000	5,000	5,000
CHILD HEALTH SERVICES-Rec 1/31	74,638	75,000	73,055	75,000	75,000	75,000	75,000
NON PUBLIC BUSING (Payments received in April)	24,907	24,275	24,275	26,410	26,410	26,410	26,410
	<u>104,698</u>	<u>107,275</u>	<u>105,330</u>	<u>106,410</u>	<u>106,410</u>	<u>106,410</u>	<u>106,410</u>

R-5 STATE REVENUE OTHER

	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	11-12	12-13	12-13	12-13	12-13
RELIEF FOR HOMEOWNERS-Received OCT, DEC	286,884	300,000	286,988	323,000	323,000	323,000	323,000
ELDERLY TAX-Received SEPT	2,000	2,000	2,000	2,000	2,000	2,000	2,000
JUDICIAL DEPT	-						
STATE PROPERTY REIMB(PILOT)(Rec OCT	89,274	93,601	87,010	86,872	86,872	86,872	86,872
DISABILITY EXEMPTION-Received DEC	2,822	2,500	3,050	3,050	3,050	3,050	3,050
BOAT REGISTRATION FEE-Rec ELIMINATED	20,258	20,000	-	20,000	20,000	20,000	-
TELEPHONE ACCESS TAX	111,422	125,000	109,665	100,000	100,000	100,000	100,000
MASHANTUCKET PEQUOT (3 installments in Dec, Mar and June)	44,681	45,007	50,692	51,108	51,108	51,108	51,108
VETERANS GRANT-Received	29,164	30,000	31,649	30,000	30,000	30,000	30,000
PROPERTY TAX REIMB (MFG.TAX RELIEF) (Payments received by end of December-RECEIVED)	163,740	163,740	163,740	163,740	163,740	163,740	163,740
OTHER (MISCELLANEOUS)-BINGO-OCT	101	-		-	-	-	-
DISTRIBUTION TO TOWNS GRANT	9,858	-	7,631	-	-	-	-
JUSTICE DEPT-COPS							
FEMA GRANT							
DRS-CONTROLLER INTEREST-Received SEPT	18,285	-	-	-	-	-	-
ELECTIONS-STORAGE C							
OTHER -VARIOUS	9,726						
ENERGY ASSISTANCE PROGRAM							
PROPERTY TAX RELIEF-NEW		263,084	263,084	130,000	130,000	130,000	130,000
EMERGENCY HOMELAND SECURITY							
TOTAL STATE REVENUE	<u>788,215</u>	<u>1,044,932</u>	<u>1,005,509</u>	<u>909,770</u>	<u>909,770</u>	<u>909,770</u>	<u>889,770</u>

R-6 TOWN PROGRAM REVENUE

AUDIT	APPROVED BUDGET	PROJECTED TO	DEPT REQUEST	FIRST SELECTMAN	BOARD OF FINANCE	TOWN COUNCIL
June 30, 2011	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
10-11	11-12	11-12	12-13	12-13	12-13	12-13

TASHUA GOLF (MOVE TO R-9)
POLICE SPECIAL DETAIL
(MOVED TO SPECIAL AGENCY)

R-7 TOWN PERMITS, FEES AND FINES

AUDIT	APPROVED BUDGET	PROJECTED TO	DEPT REQUEST	FIRST SELECTMAN	BOARD OF FINANCE	TOWN COUNCIL
June 30, 2011	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
10-11	11-12	11-12	12-13	12-13	12-13	12-13

FIRE MARSHAL	54,182	40,000	46,034	60,000	60,000	60,000	60,000
TOWN CLERK	659,009	525,000	637,607	575,000	575,000	575,000	650,000
ENGINEERING	30,773	20,000	23,951	20,000	20,000	20,000	20,000
PLANNING & ZONING	29,563	20,000	30,818	40,000	40,000	40,000	40,000
POLICE	25,205	25,000	19,490	20,000	20,000	20,000	20,000
BUILDING	510,145	425,000	491,307	550,000	550,000	550,000	600,000
LIBRARY							
TUITION/RENTALS-BD. OF ED.	1,317,586	1,200,000	1,129,220	1,300,000	1,300,000	1,300,000	1,300,000
DOG WARDEN							
DISPOSAL AREA	139,063	125,000	141,799	291,000	291,000	291,000	291,000
SENIOR CENTER-FOOD PANTRY	-	-	-	9,100	9,100	9,100	9,100
COUNSELING CENTER	13,017	12,000	10,536	10,000	10,000	10,000	10,000
EMERGENCY MEDICAL SERVICES	965,288	1,000,000	927,640	1,100,000	1,100,000	1,100,000	1,100,000
HIGHWAY-COMPOSTE	175,094	140,000	139,090	-	-	-	-
CELL TOWER RENTAL FEES	149,220	160,000	174,340	150,000	150,000	150,000	150,000
TLC-IN MISCELLANEOUS	35,929	35,929	35,929	35,929	35,929	35,929	35,929
SALE OF LAND							
BOND REFUNDING-Conservative estimate, not yet closed		-					
BOE-MISCELLANEOUS		95,000	96,504	100,000	100,000	100,000	100,000
	<u>4,104,074</u>	<u>3,822,929</u>	<u>3,904,265</u>	<u>4,261,029</u>	<u>4,261,029</u>	<u>4,261,029</u>	<u>4,386,029</u>

R-8 TOWN REVENUE OTHER

	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	11-12	12-13	12-13	12-13	12-13
INTEREST	178,657	275,000	275,000	300,000	300,000	300,000	300,000
MISCELLANOUS (TLC included above)	108,555	100,000	44,148	100,000	100,000	100,000	50,000
	<u>287,212</u>	<u>375,000</u>	<u>319,148</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>350,000</u>

R-9 INTER FUND TRANSFERS

	AUDIT	APPROVED	PROJECTED	DEPT	FIRST	BOARD OF	TOWN
	June 30, 2011	BUDGET	TO	REQUEST	SELECTMAN	FINANCE	COUNCIL
	10-11	June 30, 2012	June 30, 2012	June 30, 2013	June 30, 2013	June 30, 2013	June 30, 2013
		11-12	11-12	12-13	12-13	12-13	12-13
SEWER IN-KIND PAYMENT	310,522	310,522	310,522	405,590	405,590	405,590	405,590
GOLF-IN-KIND PAYMENT	177,290	177,290	177,290	195,727	195,727	195,727	195,727
OTHER-IN-KIND PAYMENT							
	<u>487,812</u>	<u>487,812</u>	<u>487,812</u>	<u>601,317</u>	<u>601,317</u>	<u>601,317</u>	<u>601,317</u>

TOWN OF TRUMBULL			
STATEMENT OF CHANGES IN FUND BALANCE			
UNAUDITED PROJECTIONS THRU MAY 18, 2012			
AS OF JUNE 30, 2012			
			Fund Balance
			Fund
			Balance
			Percent of
			Expenditures
GENERAL FUND BALANCE JULY 1, 2011 (AUDITED)			15,815,540
SUPPLEMENTAL APPROPRIATIONS			
GENERAL FUND		565,104	
SPECIAL AGENCY			
APPROPRIATIONS PENDING		78,587	
USE OF FUND BALANCE			
		<u>643,691</u>	
REVENUE OVER (UNDER) BUDGET			766,540
EXPENDITURES UNDER (OVER) BUDGET			(731,762)
TOTAL PROJECTED FUND BALANCE AS OF JUNE 30, 2012			15,206,627
			11%
Revised Expenditure Budget			141,009,429
Encumbrances			278,988
Appropriations pending			78,587
Projected overbudget			731,762
Project 6/30/2012 expenditures			<u>142,098,766</u>
NOTE: THESE STATEMENTS ARE UNAUDITED AND HAVE BEEN PREPARED FOR			
MANAGEMENT PURPOSES ONLY			

GENERAL FUND BALANCE PROJECTION DETAIL FOR YEAR ENDING JUNE 30, 2012					
SUPPLEMENTAL APPROPRIATIONS FROM THE GENERAL FUND AS OF MAY 18, 2012:					
DATE	AMOUNT	ITEM	REASON	A/C #	
8/5/2011	477,056.00	BOE-PROGRAM EXPENSES	REINSTATE PROGRAMS	01060000-522505	
11/10/2011	4,080.00	EMPLOYEE BENEFITS-FICA	ECON DIR POSITION	01013400-511150	
11/10/2011	10,680.00	EMPLOYEE BENEFITS-MEDICAL	ECON DIR POSITION	01013400-511151	
11/10/2011	12,000.00	TREE WARDEN-PROGRAM EXP	STORM RELATED	01080800-522205	
11/10/2011	50,000.00	TREE WARDEN-EMERGENCY SERV	STORM RELATED	01080800-578806	
11/10/2011	600.00	PW DIR-PROF DEV-SEMINARS	EHP TRAINING	01030000-556601	
1/5/2012	2,500.00	CHARTER REV-PROF SERVICES	PROF SERV-LEGAL	01010300-522202	
2/6/2012	4,588.00	POLICE-CAPITAL OUTLAY	POLICE TRUCK	01022000-581888	
2/6/2012	600.00	CENTRAL EMERGENCY DISPATCH	CLERICAL FEES	01012500-522201	
3/5/2012	3,000.00	PW DIR-PROF DEV-SEMINARS	FLAGGER TRAINING	01030000-556601	
TOTAL	565,104.00				
SUPPLEMENTAL APPROPRIATIONS REQUESTING MAY 23, 2012 :					
	78,587.00	TOWN HALL-PROFESSIONAL SERV	EFFICIENCY CONSULTANT	01013800-522202	
	78,587.00				
USE OF FUND BALANCE					
	0.00				
TOTAL	0.00				
TOTAL-ALL	643,691.00				
REVENUE OVER (UNDER) BUDGET					
			BUDGET	PROJECTED	
			2011-12	2011-12	
				CHANGE	
R-1	PROPERTY TAXES		129,805,080	130,510,019	704,939
R-2	EDUCATION PROGRAM GRANTS**		1,000,900	1,078,385	77,485
R-3	EDUCATION GRANTS OTHER		3,800,397	3,800,397	-
R-4	STATE PROGRAM GRANTS		107,275	105,330	(1,945)
R-5	STATE REVENUE OTHER		1,044,932	1,005,509	(39,423)
R-6	TOWN PROGRAM REVENUE		0	0	-
R-7	TOWN PERMITS, FEES AND FINES		3,822,929	3,904,265	81,336
R-8	TOWN REVENUE OTHER		375,000	319,148	(55,852)
R-9	INTER FUND TRANSFERS		487,812	487,812	-
R-10	FUND BALANCE		0	0	-
TOTAL			140,444,325	141,210,865	766,540
EXPENDITURES PROJECTED UNDER (OVER) BUDGET					
	(391,860.00)	Fringe Benefits-Workers Compensation	Included 2 months @25,000 each	01013400-511152	
	(82,094.00)	Fringe Benefits-unemployment	Included 2 months @4,017 each *	01013400-511153	
	(97,808.00)	Liability Insurance		01013800-511160	
	(160,000.00)	Police-Variou	Per Mike Harry	1022000	
			Gas is short-enough to transfer	1030300	
	(731,762.00)				
NOTE: THESE STATEMENTS ARE UNAUDITED AND HAVE BEEN PREPARED FOR					
MANAGEMENT PURPOSES ONLY			* Decrease from \$13,000 in Jan to \$4,017 in April, 4 high employees dropped off, assumed got jobs		