

Finance Committee Meeting

Thursday, August 20, 2020 9:00 AM

Conference Call 347-754-4438 PIN: 753 720 572#, 24 School Road, Weston, CT
06883-1623

I. FY20 Wrap Up Discussion

II. FY21 Discussion

**III. Discussion of Possibility of adding a Section
to Grades K and 1**



August 20, 2020

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: June Financial Report for FY 2020

Below is a summary report of the FY 20 Budget through June 2020.

Object Series	Adjusted Budget	YTD Actuals	FY 20 Encumbrances	FY 20 Anticipated	FY 20 Balance Available	Previous Month Balance
Salaries (1000's)	\$32,305,462	\$32,247,621			\$57,841	\$173,161
Benefits (2000's)	\$9,188,657	\$9,247,915	\$9,512		(\$68,771)	(\$7,846)
Professional Services (3000's)	\$1,570,677	\$1,526,084	\$300		\$44,293	\$32,942
Property Services (4000s)	\$2,353,884	\$2,196,919	\$83,103		\$73,861	\$28,934
Other Services (5000s)	\$5,680,067	\$5,021,997	\$84,490		\$573,580	\$259,344
Supplies (6000s)	\$2,662,157	\$2,406,425	(\$2,255)		\$257,986	\$231,230
Equipment (7000s)	\$394,227	\$453,170	\$19,238		(\$78,181)	(\$78,345)
Other Objects (8000s)	\$134,424	\$113,546			\$20,877	\$24,128
Revenue (9000s)	(\$1,215,843)	(\$1,111,924)			(\$103,919)	(\$83,378)
Total	\$53,073,710	\$52,101,754	\$ 194,388		\$777,568	\$580,169

We will end fiscal 2019-20 having spent \$52,101,754, with open encumbrances of \$194,388, for a combined total of \$52,296,142 or 98.53% of our \$53,073,710 budget, and a fund balance of \$777,568. As previously discussed, the fund balance/savings was achieved by a combination of a budget freeze and savings related to early school closure resulting from the current health pandemic. As a reminder, the budget freeze was instituted on April 24, 2020 and was required to mitigate additional costs within Special Education, legal fees, health insurance and security improvements. The fund balance can be broken down as follows, covid-19 savings \$382,081 and budget freeze \$395,487.

On June 4, 2020 the Board of Finance approved the Town's budget with a flat mill rate. In addition to budget reductions, the BOE committed to returning to the Town our projected fund balance of \$600,000. We mentioned at the time that we would not know the exact amount of the fund until the year was closed. It is anticipated that there will be significant,

unanticipated expenditures for FY21. With that said, I am recommending that we request that the Board of Finance establish a carryover account in the amount of \$177,568, that the Town will control, to partially fund these expenditures.

**INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Fiscal Year Ended Actual 2020

STATEMENT OF REVENUES AND EXPENDITURES

Fund Balance -July 1, 2019 \$ 1,537,357

Revenues:

 General Fund Appropriation (July-October) \$ -

 Reimbursements \$ -

 Total Contributions \$ -

Total Revenues (A) \$ -

Expenditures

Delta Dental:

 Claims \$ 355,791

 Administrative Fees \$ 24,060

Total Health Plan Costs (B) \$ 379,851

Net Change (A-B) \$ (379,851)

Fund balance June 30, 2020 \$ 1,157,506

Medical Cost \$ -

Fund balance June 30, 2020 **\$ 1,157,506**

Balance Sheet:

Assets:

Fund Balance (Opening Fund Balance + Prior Year IBNR) \$ 1,537,357

Year End Accounts Payable \$ -

Net Change \$ (379,851)

Total Assets \$ 1,157,506

Beg Year Fund Balance \$ 1,537,357

Year to Date Net Change \$ (379,851)

Total Fund Balance \$ 1,157,506

Total Liabilities + Fund Balance \$ 1,157,506

WESTON PUBLIC SCHOOLS

FINANCIAL REPORT

Jun-20

Period: 12 of 12

8/20/2020

Object	Account	FY 20	Cumulative	Current Report	Adjusted	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Series		Adopted Budget	Budget Adjustments	Budget Adjustments	Budget	Expended	Encumbered	Anticipated	Projected to EOY	Balance Available
WESTON PUBLIC SCHOOLS										
Salaries & Wages (1000s)										
	Certified Staff	25,278,541	(275,911)		25,002,630	24,941,705			24,941,705	60,924
	Non Certified Staff	6,057,273	(44,135)		6,013,138	6,077,828			6,077,828	(64,690)
	Overtime	187,700	2,430		190,130	162,738			162,738	27,392
	Certified Stipends	842,981	(686)		842,295	824,102			824,102	18,193
	Non Certified Stipends	262,378	(5,108)		257,270	241,248			241,248	16,022
	Turnover Savings	(318,013)	318,013		0	0			0	0
	Salary Differential	82,020	(82,020)		0	0			0	0
		\$32,392,880	(\$87,417)	\$0	\$32,305,462	\$32,247,621	\$0	\$0	\$32,247,621	\$57,841
	Group \$ transfer in/(transfer out):				(\$87,417)	99.8%	0.0%	0.0%	99.8%	
	Group change %:				-0.3%					
Benefits (2000's)										
2000	Health Insurance	7,701,232	(2,637)		7,698,595	7,790,363			7,790,363	(91,768)
2022	Premium Cost Share	(1,368,814)	0		(1,368,814)	(1,361,419)			(1,361,419)	(7,395)
2001	Social Security	558,237	0		558,237	552,072			552,072	6,165
2002	Medicare	466,950	0		466,950	460,986			460,986	5,964
2003	Workers Compensation	238,335	(37,935)		200,400	205,411			205,411	(5,011)
2004	Unemployment Compensation	37,065	(4,065)		33,000	48,488	9,512		58,000	(25,000)
2005	Early Retirement Incentive	276,499	39,167		315,666	315,665			315,665	1
2007	Pension Contributions	1,010,900	81,523		1,092,423	1,088,303			1,088,303	4,120
2010	Tuition Reimbursement	80,000	0		80,000	58,565			58,565	21,435
2011	Life Insurance	54,054	5,946		60,000	58,635			58,635	1,365
2012	Disability Insurance	15,306	(8,106)		7,200	6,290			6,290	910
2014	Sick Bank	45,000	0		45,000	24,556			24,556	20,444
		\$9,114,764	\$73,893	\$0	\$9,188,657	\$9,247,915	\$9,512	\$0	\$9,257,427	(\$68,771)
	Group \$ transfer in/(transfer out):				\$73,893	100.6%	0.1%	0.0%	100.7%	
	Group change %:				0.8%					
Professional & Technical Services (3000s)										
3210	Contracted Services Educational	365,670	(113,804)		251,866	195,184			195,184	56,682
3220/3221	Consulting Services	257,200	16,504		273,704	265,218			265,218	8,486
3235	Testing	99,600	(5,160)		94,440	80,956			80,956	13,484
3239	Other Pupil Services	182,075	1,020		183,095	217,617			217,617	(34,522)
3303	Management Services	64,105	10,715		74,820	72,230			72,230	2,590

WESTON PUBLIC SCHOOLS

FINANCIAL REPORT

Jun-20

Period: 12 of 12

8/20/2020

Object	Account	FY 20	Cumulative	Current Report	Adjusted	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Series		Adopted Budget	Budget Adjustments	Budget Adjustments	Budget	Expended	Encumbered	Anticipated	Projected to EOY	Balance Available
3304	License Fees-Facilities	3,500	0		3,500	2,335			2,335	1,165
3306	Legal Fees	250,000	126,214		376,214	423,415			423,415	(47,200)
3308	Police/Fire	89,013	0		89,013	68,638	300		68,938	20,075
3309	Professional Technical Services	166,579	5,397		171,976	148,442	0		148,442	23,533
3310	Sports Officials	52,049	0		52,049	52,049			52,049	0
		\$1,529,791	\$40,886	\$0	\$1,570,677	\$1,526,084	\$300	\$0	\$1,526,384	\$44,293
	Group \$ transfer in/(transfer out):				\$40,886	97.2%	0.0%	0.0%	97.2%	
	Group change %:				2.7%					
Property Services (4000s)										
4200	Cleaning Services	756,109	0		756,109	746,875			746,875	9,234
4202	Rubbish Removal	55,020	(2,500)		52,520	40,741			40,741	11,779
4302	Equipment Repairs	125,960	(3,730)		122,230	92,315	2,725		95,040	27,190
4400	Equipment Rental	252,237	14,300		266,537	260,100			260,100	6,436
4401	Rental of Facilities	4,675	(200)		4,475	4,397			4,397	78
4500	Repair Allowance	204,400	80		204,480	158,035	45,183		203,218	1,262
4509	Septic Cleaning	40,000	26,002		66,002	87,365	35,195		122,560	(56,558)
4510	Asbestos Abatement	5,000	(2,756)		2,244	0			0	2,244
4514	Fire Alarm System	25,000	7,226		32,226	30,540			30,540	1,686
4518	Sewer System Plant Maintenance	93,162	0		93,162	93,262			93,262	(100)
4520	Service Contracts	142,688	(1,492)		141,196	120,757			120,757	20,439
4530	Parks & Recreation	64,372	0		64,372	60,393			60,393	3,979
4533	Glass Replacement	5,000	(2,595)		2,405	2,010			2,010	395
4534	Roof Repair	17,000	0		17,000	0			0	17,000
4535	Window Treatments	3,000	0		3,000	0			0	3,000
4539	Energy Management System	21,650	106		21,756	21,756			21,756	0
4540	Athletic Facilities Repairs	20,000	125,707		145,707	145,134			145,134	573
4541-4542/4550	Contracted Services	202,350	(7,864)		194,486	181,299			181,299	13,187
4543	Paving	11,300	0		11,300	4,800			4,800	6,500
4600	Special Projects	37,500	(20,130)		17,370	17,370			17,370	0
4602	Tree Service	7,500	5,230		12,730	12,730			12,730	0
4604	Snow Plowing	12,500	(3,275)		9,225	9,032			9,032	193
4605	Signage	2,500	(750)		1,750	1,081			1,081	669
4606	Sprinkler Repairs	3,000	6,574		9,574	8,011			8,011	1,563
4610	Playground Repairs	5,000	5,284		10,284	7,398			7,398	2,886
4701	Security System Monitoring	78,311	3,241		81,552	81,552			81,552	0
4702	Locks/Keys	8,500	1,693		10,193	9,966			9,966	227
		\$2,203,734	\$150,150	\$0	\$2,353,884	\$2,196,919	\$83,103	\$0	\$2,280,022	\$ 73,861
	Group \$ transfer in/(transfer out):				\$150,150	93.3%	3.5%	0.0%	96.9%	
	Group change %:				6.8%					
Other Services (5000s)										
5100	Regular Transportation	1,359,639	255		1,359,894	1,333,290	(78,078)		1,255,212	104,682
5101	SPED Transportation	478,530	223,254		701,784	683,867	1,700		685,567	16,218
5104	Athletic Transportation	90,520	0		90,520	51,618	9,982		61,600	28,920
5105	Extra Curricular Transportation	11,350	0		11,350	6,816			6,816	4,534

WESTON PUBLIC SCHOOLS
FINANCIAL REPORT
Jun-20
Period: 12 of 12

8/20/2020

Object	Account	FY 20	Cumulative	Current Report	Adjusted	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Series		Adopted Budget	Budget Adjustments	Budget Adjustments	Budget	Expended	Encumbered	Anticipated	Projected to EOY	Balance Available
5200	General Liability Insurance	112,340	(41,735)		70,605	70,605			70,605	0
5202	Athletic Insurance	29,939	(13,289)		16,650	16,650			16,650	0
5205	Property Insurance	104,375	(6,540)		97,835	96,485			96,485	1,350
5300	Communications	86,000	816		86,816	91,922			91,922	(5,106)
5400	Postage	23,467	11,188		34,655	32,786			32,786	1,868
5500	Advertising	8,000	(1,025)		6,975	5,964			5,964	1,011
5501	Printing	21,633	4,108		25,741	16,281			16,281	9,460
5600	Tuition	2,936,536	(133,522)		2,803,014	2,273,989	150,886		2,424,875	378,139
5605	Tuition-ESS	287,228	0		287,228	286,110			286,110	1,118
5800,5802-5880	Travel & Conference	63,182	3,862		67,044	44,827			44,827	22,217
5801	Mileage Reimbursement	12,355	0		12,355	8,258			8,258	4,097
5900	Other Purchased Services	6,700	900		7,600	2,528			2,528	5,073
		\$5,631,794	\$48,273	\$0	\$5,680,067	\$5,021,997	\$84,490	\$0	\$5,106,487	\$573,580
	Group \$ transfer in/(transfer out):				\$48,273	88.4%	1.5%	0.0%	89.9%	
	Group change %:				0.9%					
Supplies & Materials (6000's)										
6110	Materials	537,246	(13,188)		524,058	438,256	11,305		449,561	74,497
6120	Office Materials	39,510	(2,467)		37,044	21,452	0		21,452	15,591
6130	Maintenance Materials	178,500	(18,138)		160,362	140,572	4,273		144,845	15,517
6131	Custodial Materials	77,000	8,658		85,658	84,625	5,339		89,965	(4,307)
6132	Security Materials	20,100	(445)		19,655	16,200	0		16,200	3,455
6140	Software	512,469	0		512,469	467,463	0		467,463	45,007
6270	Diesel Fuel	91,031	0		91,031	91,051	0		91,051	(20)
6410	Books	171,269	(1,227)		170,041	163,094	303		163,396	6,645
6510	Heating Oil	392,894	(23,694)		369,200	352,237	(13,595)		338,642	30,558
6520	Electricity	710,317	(21,678)		688,639	629,730	(9,881)		619,849	68,790
6530	Propane gas	4,000	0		4,000	1,745	0		1,745	2,255
		\$2,734,336	(\$72,179)	\$0	\$2,662,157	\$2,406,425	(\$2,255)	\$0	\$2,404,170	\$ 257,986
	Group \$ transfer in/(transfer out):				(\$72,179)	90.4%	-0.1%	0.0%	90.3%	
	Group change %:				-2.6%					
Equipment (7000's)										
7300	Equipment	390,027	4,200		394,227	453,170	19,238		472,408	(78,181)
		\$390,027	\$4,200	\$0	\$394,227	\$453,170	\$19,238	\$0	\$472,408	\$ (78,181)
	Group \$ transfer in/(transfer out):				\$4,200	115.0%	4.9%	0.0%	119.8%	
	Group change %:				1%					
Other Objects (8000's)										
8100	Dues, Fees and Memberships	97,087	9,942		107,029	91,658			91,658	15,371
8900	Other Objects	27,395	0		27,395	21,888			21,888	5,507
		\$124,482	\$9,942	\$0	\$134,424	\$113,546	\$0	\$0	\$113,546	\$ 20,877
	Group \$ transfer in/(transfer out):				\$9,942	84.5%	0.0%	0.0%	84.5%	
	Group change %:				8.0%					

WESTON PUBLIC SCHOOLS

FINANCIAL REPORT

Jun-20

Period: 12 of 12

8/20/2020

Object	Account	FY 20	Cumulative	Current Report	Adjusted	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Series		Adopted Budget	Budget Adjustments	Budget Adjustments	Budget	Expended	Encumbered	Anticipated	Projected to EOY	Balance Available
Revenues (9000's)										
9200	Technology Revenue	(103,101)	0		(103,101)	(102,106)			(102,106)	(995)
9201	Participation Fees, Athletics	(83,097)	0		(83,097)	(60,515)			(60,515)	(22,582)
9202	Gate Receipts, Athletics	(16,000)	0		(16,000)	(15,914)			(15,914)	(86)
9205	Excess Cost SPED	(536,300)	(129,363)		(665,663)	(655,410)			(655,410)	(10,253)
9206	Pre School Tuition SPED	(100,000)	0		(100,000)	(89,626)			(89,626)	(10,374)
9207	Regular Ed. Tuition	(29,769)	(38,383)		(68,152)	(68,171)			(68,171)	18
9208	Revenue from Town for Fields	(55,580)	0		(55,580)	(46,817)			(46,817)	(8,763)
9209	Parking Fees	(45,000)	0		(45,000)	(39,600)			(39,600)	(5,400)
9210	Theater Receipts	(46,750)	0		(46,750)	(24,112)			(24,112)	(22,638)
9212	Facility Use Rental	(17,500)	0		(17,500)	(2,706)			(2,706)	(14,794)
9215	Medicaid Revenue	(15,000)	0		(15,000)	(6,947)			(6,947)	(8,053)
		(\$1,048,097)	(\$167,746)	\$0	(\$1,215,843)	(\$1,111,924)	\$0	\$0	(\$1,111,924)	(\$103,919)
	Group \$ transfer in/(transfer out):				\$ (167,746)					
	Group change %:				16%					
	Total:	\$53,073,710	\$0	\$0	\$53,073,710	\$52,101,754	\$ 194,388	\$ -	\$ 52,296,142	\$777,568
						98.17%	0.37%	0.00%	98.53%	1.47%

**WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Fiscal Year Ended	Actual 2020
STATEMENT OF REVENUES AND EXPENDITURES	
Fund Balance -July 1, 2019	\$ 1,537,357
Revenues:	
General Fund Appropriation (July-October)	\$ -
Reimbursements	\$ -
Total Contributions	\$ -
Total Revenues (A)	\$ -
Expenditures	
Delta Dental:	
Claims	\$ 355,791
Administrative Fees	\$ 24,060
Total Health Plan Costs (B)	\$ 379,851
Net Change (A-B)	\$ (379,851)
Fund balance June 30, 2020	\$ 1,157,506
Medical Cost	\$ -
Fund balance June 30, 2020	\$ 1,157,506

Balance Sheet:

Assets:

Fund Balance (Opening Fund Balance + Prior Year IBNR)	\$ 1,537,357	
Year End Accounts Payable	\$ -	
Net Change	\$ (379,851)	
Total Assets		\$ 1,157,506
Beg Year Fund Balance	\$ 1,537,357	
Year to Date Net Change	\$ (379,851)	
Total Fund Balance		\$ 1,157,506
Total Liabilities + Fund Balance		\$ 1,157,506

Weston Public Schools
FY21 Covid- 19 Financial Impact

FY21 Budget	\$ 54,161,443
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Unanticipated Expenditures

Health & Safety (PPE, desk screens, air purification, signs)	72,850	
Technology Cost	152,358	
Classroom Staff (Grade k,1,3)	281,992	
Staff for Additional Cleaning Requirements	256,700	
Curriculum Planning	14,532	
School Lunch Program Supplemental	68,000	
Daily Cleaning of Buses	19,001	
Total Unanticipated Expenditures	\$ 865,433	

Potential Revenue Loss

Gate Receipts, Athletics	14,500	
Facility/Athletic Rental Fee	17,500	
Theater Receipts	60,250	
Total Potential Revenue Loss	92,250	

Total Unanticipated	\$ 957,683	
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Potential Mitigating Funds

Cares Act/Education Stabilization Grant	(51,548)	
FY21 carryover funds (if BoF approves)	(177,568)	
FEMA Reimbursement (Pending FEMA review)	(70,562)	
Open Choice Grant	(80,000)	
	(379,678)	

Potential Special Appropriation Request	\$ 578,005	
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%of budget		1.07%
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Other cost to be determined

Legal
 Bus monitors if the need arises (not adhering to policy...face mask)
 Replenish PPE



Weston Public Schools
Office of the Assistant Superintendent
Dr. Kenneth G. Craw

INTEROFFICE MEMORANDUM

To: William McKersie
Date: August 12, 2010
Subject: **2021 Enrollment Update**

The current district wide enrollment as of August 11, 2020 is now up to 2,311 students. This figure represents 64 students above the Milone and Macbroom projected enrollment of 2,247 students for 2020-21. A detailed breakdown of the enrollment by grade level is attached.

The enrollment in grade one is currently at 143 students, which is three students above our class size guidelines. An additional section of grade one is warranted to maintain class sizes at or below 20 students. The additional grade one section would bring our section count to eight classrooms, which would make the average class sizes 17.9.

In kindergarten, we are up to 138 students, which is two students away from filling all seven sections of kindergarten.

Based on these enrollment trends, we should add an additional section of kindergarten and first grade and begin the search for two new teachers.

It is important to note that these enrollment figures for grades K and 1 do not include any new Open Choice students for these grades. In the Board's budget assumptions, there is a commitment to add four new Open Choice students across kindergarten and grade one, if space permits. The addition of new sections in grades K and 1 would allow us to move forward with planning for the addition of four Open Choice students in these grades.

**Detailed Information on Enrollment for Weston Public Schools 20-21
as of 8-11-20**

Incoming Grade	Confirmed Enrollment as of 10-1-19	Enrollment as of 8-11-20	Pending in Infosnap 8-11-20	Total 20-21 as of 8-11-20	Milone & Macbroom Projected Enrollment 20-21	Number of Sections 20-21	Average Class Size Based on Enrollment as of 8-11-20 (Total/Section)	Enrollment as of 7-31-20	Pending in Infosnap 7-31-20
K	129	124	14	138	120	7	19.7	124	12
1	118	139	4	143	144	7	20.4	135	9
2	135	130	4	134	124	6	22.3	125	5
3	160	134	14	148	144	7	21.1	134	13
4	168	163	13	176	169	8	22.0	163	11
5	169	167	12	179	174	8	22.4	167	11
6	191	192	3	195	178	NA		181	0
7	186	189	1	190	194	NA		190	1
8	203	181	3	184	189	NA		192	1
9	195	205	5	210	206	NA		205	5
10	207	193	4	197	194	NA		193	3
11	205	205	4	209	206	NA		205	3
12	185	208	0	208	205	NA		208	0
TOTAL	2251	2230	76	2311	2247			2222	69

PK 3	7	4	0	4	NA	NA	NA
PK 4	20	14	0	14	NA	NA	NA

Notes:

* Enrollment remains fluid and is not final. **Additional updates will be provided every Friday through the start of school.**

**New students to the District are categorized as "pending" in Infosnap until all required documentation is received.

Most students in Infosnap will transition to confirmed enrollment.

Open Choice students are added in August. Number of new students will be added based upon request and class sizes.

Class Size Guidelines (Per BOE): K-1: Up to 20 Students Per Class 2-5: 20-24 Students Per Class