

9-25-20 Budget Workshop

Friday, September 25, 2020 12:00 PM

Via Zoom *Members of the public can view the meeting by watching the live stream on the WPS YouTube channel. Please view the Google Calendar on the District website for link and agenda., 24 School Road, Weston, CT 06883-1623

I. Debrief on the 20/21 Budget Process

II. Budget Calendar Review

III. Discussion on Multi-Year Budget Format

IV. Discussion on 21/22 Budget Process/Format

**A. Coordination with Board of Selectmen and Board
of Finance**

V. Other Business

Weston Public Schools
Budget Calendar -- FY 2022 - DRAFT

KEY:

- **Board of Education Meetings are underlined.**

9/25/20 (Fri.)	<u>Budget Workshop to Debrief on 20/21 Budget and Review 21/22 Budget Process</u> (12:00pm – 2:00pm) Zoom Meeting
10/9/20 (Fri.)	<u>Board of Education Finance Committee Meeting</u> Review of Budget Calendar.
10/9/20 (Fri.)	Leadership Team receives DRAFT copy of Budget Calendar.
10/9/20 (Fri.)	Director of Finance and Operations opens MUNIS budget module to schools and departments.
10/13/20 (Tues.)	<u>Board of Education Budget Workshop (9:00 a.m. – 12:00 noon)</u> Review of Budget Assumptions and Calendar. Discussion of processes for Board communications and deliberations regarding Budget decisions.
10/9-10/23/20	Schools and Departments to schedule meetings with the Director of Finance and Operations.
10/19/20 (Mon.)	<u>Board of Education Meeting</u> Board takes action on DRAFT Budget Assumptions and Budget Calendar.
10/28/20 (Wed.)	Budget request due to Director of Finance and Operations from administrative staff (to be submitted earlier, if available).
11/4/20 (Wed.)	Director of Finance and Operations disseminates a “Working Copy” for the district’s budget request by Program/Cost Center.
11/4-11/20	Superintendent and Director of Finance meet with Principals and Central Office Administrators individually and collectively to discuss Budget Requests.
11/12-27/20	Cabinet Members, Principals, and the Director of Facilities meet regularly to discuss working copy of the budget.
11/13/20 (Fri.)	<u>Board of Education Finance Committee Meeting</u>
11/23/20 (Mon.)	Administrative team submission date for Budget Narrative(s) & Pictures.
11/30-12/3/20	Superintendent and Director of Finance and Operations review status of budget development

12/9/20
(Wed.) Leadership Team Meeting to discuss DRAFT budget.

12/3-18/20 Cabinet Members, Principals, and the Director of Facilities meet regularly to discuss working copy of the budget.

12/11/20
(Fri.) Board of Education Finance Committee Meeting

1/5/21
(Tue.) FY 2022 Administrative Budget Request delivered to Board of Education.

1/7/21
(Thurs.) BOE Workshop to discuss FY 2022 Budget Request (9am to 11am)

1/7/21
(Thurs.) Board of Education Meeting – Weston Middle School Library (7:00 p.m.)
Formal Presentation of FY 2022 Requested Operating & Capital Budgets.

1/7-22/21 Superintendent and Director of Finance & Operations meet with school staff.
(Meetings to be scheduled.)

1/11/21
(Mon.) BOE Workshop to discuss FY 2022 Budget Request (9am to 1pm)

1/12/21
(Tues.) BOE questions submitted to Superintendent by end-of-day.

1/14/21
(Thurs.) BOE Workshop to discuss FY 2022 Budget Request (9am to 12pm)

1/15/21
(Fri.) Board of Education Finance Committee Meeting

1/19/21
(Tues.) District-Wide PTO Budget Presentation – Weston High School Cafeteria (7:00p.m.)

1/19/21
(Tues.) BOE Monthly Meeting - WMS Library (7:00 p.m.) – can be used for budget meeting on this date, or moved to later in the month

1/20/21
(Wed.) Written responses to Board of Education questions distributed.

1/21/21
(Thurs.) Public Forum with BOE on FY 2022 Budget Request – WMS Library (7:00 p.m.)
This will be an open forum for parents and the community to share comments and ask questions regarding the Requested FY 2022 Budget.

1/25/21
(Mon.) BOE Workshop to discuss FY 2022 Budget Request (9am to 11am)

- 1/26/21
(Tues.) Second Budget Q & A Session – if necessary – Weston Middle School Library (6:00 p.m.)
FY 2022 Requested Operating and Capital Budgets.
- 1/28/21
(Thurs.) Board of Education Meeting – Weston Middle School Library (6:00-9:00 p.m.)
Approval and Adoption of FY 2022 Recommended Operating and Capital Budgets.
- 1/29/21
(Fri.) Board of Education transmits FY 2022 Operating and Capital Budgets request to the Board of Selectmen (Charter requires by February 3rd).
- 2/11/20
(Tues.) Board of Selectmen reviews Board of Education budget recommendation.
7:30 P.M.
- 2/20/20
(Thurs.) Board of Selectmen review BOE budget request (if necessary) and votes on and transmits First Selectman’s and Board of Education budgets to Board of Finance. Board also nominates moderator for Annual Town Budget Meeting. Regular Board of Selectman’s meeting.
7:30 P.M.
- 2/24/20
(Mon.) Deliver Budget Books to Board of Finance – if haven’t already been delivered.
- 3/4/20
(Wed.) Board of Finance reviews Board of Education budget request
7:30 P.M.
- 3/5/20
(Thurs.) Board of Finance reviews Board of Education budget request (if necessary)
7:30 P.M.
- 3/19/20
(Thurs.) Publish Notice of Public Hearing on budget
(Charter requires 10 days prior to Public Hearing)
- 3/24/20
(Tues.) Board of Finance holds Public Hearing on budget request.
(Charter requires at least two weeks prior to Annual Budget Meeting)
8:00 P.M. - Weston Middle School Library
- 3/25/20
(Wed.) Additional Public Hearing on budget request (if necessary)
8:00 P.M. - Weston Middle School Library
- 4/7/20
(Tues.) Board of Finance Budget Deliberation Meeting
7:30 P.M.
- 4/9/20
(Thurs.) Publish and Post Notice of Annual Town Budget Meeting
(Charter requires at least five days prior to meeting)
- 4/22/20
(Wed.) Annual Town Budget Meeting
8:00 P.M. - Weston High School Auditorium
- 5/2/20
(Sat.) Proposed Referendum
12:00pm to 8:00pm
- 5/7/20 Board of Finance meets after Town Meeting to set mill rate.

(Thurs.)

Dates in red determined by Town of Weston.

FY 2021-2022 Recmmending New Budget Format

In a continuing effort to add greater clarity to the District's operations, I am recommending changing from presenting our budget with a focus on cost centers to shifting the focus to the District. This will be achieved by presenting the budget based on object codes that are delineated by cost centers.

I believe that this format will provide a better understanding of the complexity of our operations and in turn will lend itself to more informed discussions.

As you review the sample pages you will notice:

- 1) A third year of historical data.
- 2) A projection for the current year. Because of timing of when the budget book is delivered to the BOE, the projection will be based on information that is known and presented to the BOE in November.
- 3) Each object code will have its own budget narrative.
- 4) New columns added:
 - a. Base budget – this is the new year budget prior to any changes.

To add clarity to a change (primarily for salaries & benefits) there are two new columns:
 - b. Enrollment –Any upward or downward change because of enrollment will be reflected here.
 - c. Change to program- Any upward or downward change because of enrollment will be reflected here.
- 5) A section will be added to each salary object code to show FTEs.
- 6) A supplemental section with additional information will be added as needed.

1111 TEACHERS - REGULAR ED

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected Expense	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 (\$ Budget)	FY22 V FY21 (%) Budget
1,000	1,000	1,000	1,000	1,000	Hurlbutt Elementary School	1,000	10		1,010	10	1.00%
1,000	1,000	1,000	1,000	1,000	Weston Intermediate School	1,000	10		1,010	10	1.00%
1,000	1,000	1,000	1,000	1,000	Weston Middle School	1,000		10	1,010	10	1.00%
1,000	1,000	1,000	1,000	1,000	Weston High School	1,000		10	1,010	10	1.00%
\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	Total	\$ 4,000	\$ 20	\$ 20	\$ 4,040	\$ 40	1.00%

TEACHERS - REGULAR ED FTE

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected FTE	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 Budget	FY22 V FY21 (%) Budget
100.0	100.0	100.0	100.0	100.0	HES	100.0	1.0		101.0	1.0	1.00%
100.0	100.0	100.0	100.0	100.0	WIS	100.0	1.0		101.0	1.0	1.00%
100.0	100.0	100.0	100.0	100.0	WMS	100.0		1.0	101.0	1.0	1.00%
100.0	100.0	100.0	100.0	100.0	WHS	100.0		1.0	101.0	1.0	1.00%
400.0	400.0	400.0	400.0	400.0		400.0	2.0	2.0	404.0	4.0	1.00%

1117 SPECIAL AREAS TEACHERS

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected Expense	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 (\$) Budget	FY22 V FY21 (%) Budget
800	800	800	800	800	Hurlbutt Elementary School	800	50		850	50	6.25%
800	800	800	800	800	Weston Intermediate School	800	50		850	50	6.25%
800	800	800	800	800	Weston Middle School	800		50	850	50	6.25%
800	800	800	800	800	Weston High School	800		50	850	50	6.25%
\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	Total	\$ 3,200	\$ 100	\$ 100	\$ 3,400	\$ 200	6.25%

SPECIAL AREAS TEACHERS FTE

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected FTE	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 Budget	FY22 V FY21 (%) Budget
100.0	100.0	100.0	100.0	100.0	HES	100.0	0.5		100.5	0.5	0.50%
100.0	100.0	100.0	100.0	100.0	WIS	100.0	0.5		100.5	0.5	0.50%
100.0	100.0	100.0	100.0	100.0	WMS	100.0		0.5	100.5	0.5	0.50%
100.0	100.0	100.0	100.0	100.0	WHS	100.0		0.5	100.5	0.5	0.50%
400.0	400.0	400.0	400.0	400.0		400.0	1.0	1.0	402.0	2.0	0.50%

EMPLOYEE BENEFITS (2,000's)

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected Expense	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 (\$) Budget	FY22 V FY21 (%) Budget
20,000	20,000	20,000	20,000	20,000	2000 Health Insurance	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2022 Premium Cost Share	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2001/2 Social Security/Medicare	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2003 Workers Compensation	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2004 Unemployment Compensation	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2005 Early Retirement Incentive	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2007 Pension Contributions	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2010 Tuition Reimbursement	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2011/2 Life & Disability Insurance	21,000			21,000	1,000	5.00%
20,000	20,000	20,000	20,000	20,000	2014 Sick Bank	21,000			21,000	1,000	5.00%
\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Total	\$ 210,000	\$ -	\$ -	\$ 210,000	\$ 10,000	5.00%

3210 CONTRACTED SERVICES EDUCATIONAL

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected Expense	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 (\$) Budget	FY22 V FY21 (%) Budget
5,823,103	500	500	500	500	District - Special Education	500			500	-	0.00%
\$ 5,823,103	\$ 500	\$ 500	\$ 500	\$ 500	Total	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%

3220-21 CONSULTING SERVICES

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected Expense	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 (\$) Budget	FY22 V FY21 (%) Budget
5,823,103	500	500	500	500	District - Special Education	500			500	-	0.00%
5,823,103	500	500	500	500	District - Curriculum & Instruction	500			500	-	0.00%
5,823,103	500	500	500	500	District - Technology	500			500	-	0.00%
\$ 5,823,103	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	Total	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%

3235 TESTING

2017-2018 Expended	2018-2019 Expended	2019-2020 Expended	2020-2021 Budget	2020-2021 Projected Expense	Location	Base Request	Enrollment	Change to Program	2021-2022 Requested Budget	FY22 V FY21 (\$) Budget	FY22 V FY21 (%) Budget
5,823,103	500	500	500	500	District - Special Education	500			500	-	0.00%
5,823,103	500	500	500	500	District - Curriculum & Instruction	500			500	-	0.00%
\$ 5,823,103	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	Total	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%