

## **February Financial, Facilities and Operations Committee Meeting**

Friday, February 11, 2022 9:00 AM

Google Meets, Dial in Number 470-273-8555, PIN 525 087 239, 24 School Road, Weston, CT 06883-1623

**I. Update of Facilities and Grounds Maintenance**

**II. Update of Town of Weston Optimization Committee**

**III. FY22 Monthly Financial Update (through January)  
Including Internal Services Fund (for Dental)**

**IV. FY23 Budget Discussion**

**V. Approval of January Financial, Facilities and  
Operations Committee Minutes**

**VI. Other Business**

**WESTON PUBLIC SCHOOLS**

**FY22 FINANCIAL REPORT**

January 31, 2022

Period: 7 of 12

2018-2019	2019-2020	2020-2021	Object		2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022
Year-End	Year-End	Year-End	Code	Description	Adopted	Budget	Adjusted	YTD	Encumbered	Anticipated	Projected	Balance
Expense	Expense	Expense			Budget	Transfers	Budget	Expended		To EOY	Available	
				<b>Salaries &amp; Wages (1000s)</b>								
2,958,120	2,940,692	2,721,241	1110	Administrators	2,884,435		2,884,435	1,727,365	1,190,076	-	2,917,441	(33,006)
14,000,983	14,458,759	13,925,352	1111	Regular Ed. Teachers	14,672,295		14,672,295	6,970,225	7,637,256	64,814	14,672,295	-
2,261,144	2,279,850	2,372,055	1112	Special Ed. Teachers	2,431,872		2,431,872	1,097,151	1,238,379	62,730	2,398,260	33,612
1,100,515	1,020,707	1,031,899	1113	Guidance	1,059,981		1,059,981	464,875	534,670	-	999,545	60,436
441,883	472,621	503,136	1114	Psychologist	512,216		512,216	238,356	273,860	-	512,216	-
146,140	193,946	162,383	1115	Social Worker	240,713		240,713	115,125	125,591	-	240,716	(3)
544,236	517,368	555,781	1116	Speech & Hearing	586,443		586,443	269,795	273,339	(1,548)	541,586	44,857
766,769	758,161	1,046,642	1117	Academic Assistants	1,237,002		1,237,002	555,549	589,763	63,574	1,208,887	28,115
201,820	205,471	210,287	1118	Talented & Gifted	201,026		201,026	84,086	85,600	-	169,686	31,340
508,457	399,004	412,193	1119	Library/Media	419,199		419,199	196,348	207,229	-	403,577	15,622
117,832	59,505	47,413	1135	Transition Coordinator	51,760		51,760	21,502	25,085	-	46,587	5,173
827,912	824,102	785,011	1139	Certified Stipends	864,406		864,406	392,091	94,944	377,371	864,406	-
557,734	584,428	577,980	1140	Academic Leader (CIL's)	596,640		596,640	288,947	308,669	(976)	596,640	0
1,136	371	1,779	1141	Mentor Teacher	3,000		3,000	0	0	3,000	3,000	-
260,096	272,612	277,908	1142	Behavioral Analyst	283,330		283,330	113,615	118,059	-	231,674	51,656
-	44,359	45,069	1145	English Language Learner	45,855		45,855	21,155	24,680.29	-	45,835	20
\$ 24,694,776	\$ 25,031,956	\$ 24,676,129		<b>Sub-Total Certified Salaries</b>	\$ 26,090,173	\$ -	\$ 26,090,173	\$ 12,556,184	\$ 12,727,200	\$ 568,966	\$ 25,852,351	237,822
					5.73%			48.1%	48.8%	2.2%	99.1%	0.9%
				<b>Other Certified Salaries</b>								
78,442	55,905	28,996	1131	Homebound Tutor	114,500		114,500	19,480	-	45,020	64,500	50,000
-	-	-	1136	Degree Level Change	63,520		63,520	-	-	15,560	15,560	47,960
235,636	147,029	164,963	1137	Substitute Teacher	178,801		178,801	117,208	-	61,593	178,801	-
174,525	185,735	243,990	1138	Summer Work -Certified Staff	164,800		164,800	202,502	-	(21,604)	180,897	(16,097)
137,378	136,838	106,600	1143	Building Substitutes	203,175		203,175	49,188	74,750	79,238	203,175	-
108,364	208,344	608,730	1144	Long term Substitute	118,000		118,000	74,773	16,923	26,304	118,000	-
-	-	-	1160	Turnover Savings	(115,000)		(115,000)	-	-	-	-	(115,000)
\$ 734,345	\$ 733,851	\$ 1,153,278		<b>Sub-Total Other Certified Salaries</b>	\$ 727,796	\$ -	\$ 727,796	\$ 463,149	\$ 91,673	\$ 206,111	\$ 760,933	(\$33,137)

**WESTON PUBLIC SCHOOLS**

**FY22 FINANCIAL REPORT**

January 31, 2022

Period: 7 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-2022 Adopted Budget	2021-2022 Budget Transfers	2021-2022 Adjusted Budget	2021-2022 YTD Expended	2021-2022 Encumbered	2021-2022 Anticipated	2021-2022 Projected To EOY	2021-2022 Balance Available
				<b>Non-Certified Salaries</b>								
402,812	406,422	373,111	1210	Non-Cert. Supervisors	381,306		381,306	215,452	166,054	-	381,506	(200)
165,325	215,220	234,060	1211	Nurses	226,804		226,804	110,735	112,785	3,284	226,804	-
282,664	295,567	297,217	1215	Occupational Therapist	312,724		312,724	152,059	160,163	502	312,724	-
1,385,590	1,267,185	1,199,438	1221	Secretarial	1,302,616		1,302,616	628,361	484,065	46,217	1,158,643	143,973
1,681,669	1,761,865	1,837,631	1231	Para Educators	1,896,850		1,896,850	899,169	975,518	22,162	1,896,850	-
185,209	165,721	129,307	1234	Bus Aides	200,000		200,000	73,318	-	96,682	170,000	30,000
523,875	525,426	600,663	1235	Technicians	501,502		501,502	270,435	204,404	(268)	474,572	26,930
58,429	61,021	61,157	1237	Vocational Specialist	62,421		62,421	30,521	32,046	-	62,567	(146)
236,482	239,373	246,331	1241	Safety Monitors	251,742		251,742	126,871	120,303	220	247,395	4,347
483,773	476,898	509,851	1251	Custodians	511,351		511,351	283,058	224,371	0	507,430	3,921
538,862	455,850	492,769	1261	Maintenance Mechanics & Grounds	469,629		469,629	259,108	210,525	-	469,633	(4)
80,700	72,573	74,781	1269	Athletic Support Staff	91,963		91,963	39,284	-	52,679	91,963	-
151,098	168,675	182,698	1280	Non Certified Stipends	184,299		184,299	102,309	48,597	33,393	184,299	-
<b>\$ 6,176,488</b>	<b>\$ 6,111,794</b>	<b>\$ 6,239,015</b>		<b>Sub-Total Non-Certified Salaries</b>	<b>\$ 6,393,207</b>	<b>\$ -</b>	<b>\$ 6,393,207</b>	<b>\$ 3,190,681</b>	<b>\$ 2,738,834</b>	<b>\$ 254,872</b>	<b>\$ 6,184,386</b>	<b>\$ 208,821</b>
								49.9%	42.8%	4.0%	96.7%	3.3%
				<b>Other Non-Certified Salaries</b>								
77,702	50,209	28,910	1213/122 3/1233	Non-Certified Substitutes	47,500		47,500	14,272	-	33,228	47,500	-
217,202	163,643	135,970	1212/22/ 38/42/52 /62	Overtime	203,700		203,700	72,892	-	130,808	203,700	-
121,616	155,964	104,948	1268	Summer Work-Non-Cert.	162,974		162,974	122,850	-	40,124	162,974	-
-	-	-	1270	Salary Differential	-		-	-	-	-	-	-
264,365	202	-	1295	School Van Drivers	-	-	-	-	-	-	-	-
<b>\$ 680,885</b>	<b>\$ 370,019</b>	<b>\$ 269,828</b>		<b>Sub-Total Other Salaries</b>	<b>\$ 414,174</b>	<b>\$ -</b>	<b>\$ 414,174</b>	<b>\$ 210,014</b>	<b>\$ -</b>	<b>\$ 204,160</b>	<b>\$ 414,174</b>	<b>-</b>
								50.7%	0.0%	49.3%	100.0%	0.0%
<b>\$ 32,286,495</b>	<b>\$ 32,247,621</b>	<b>\$ 32,338,250</b>		<b>TOTAL SALARIES</b>	<b>\$ 33,625,349</b>	<b>\$ -</b>	<b>\$ 33,625,349</b>	<b>\$ 16,420,028</b>	<b>\$ 15,557,707</b>	<b>\$ 1,234,109</b>	<b>\$ 33,211,844</b>	<b>\$ 413,505</b>
					3.98%			48.8%	46.3%	3.7%	98.8%	1.2%

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2018-2019	2019-2020	2020-2021	Object		2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022
Year-End	Year-End	Year-End	Code	Description	Adopted	Budget	Adjusted	YTD	Encumbered	Anticipated	Projected	Balance
Expense	Expense	Expense			Budget	Transfers	Budget	Expended			To EOY	Available
				<b>Benefits (2000's)</b>								
7,478,831	7,790,363	8,324,773	2000	Health Insurance	8,982,394		8,982,394	5,682,245	2,868,805	82,895	8,633,944	348,450
(1,302,538)	(1,361,419)	(1,438,037)	2022	Premium Cost Share	(1,599,744)		(1,599,744)	(767,005)	-	(763,304)	(1,530,309)	(69,435)
575,004	552,072	562,991	2001	Social Security	493,274		493,274	284,522	-	208,753	493,274	-
465,995	460,986	464,653	2002	Medicare	496,891		496,891	232,843	-	264,047	496,891	-
248,136	205,411	175,279	2003	Workers Compensation	190,868		190,868	175,275	-	-	175,275	15,594
7,395	60,043	56,973	2004	Unemployment Compensation	49,066		49,066	16,804	32,262	-	49,066	-
247,561	315,665	468,582	2005	Early Retirement Incentive	-		-	-	149,718	-	149,718	(149,718)
922,605	1,088,303	1,072,696	2007	Pension Contributions	1,200,471		1,200,471	626,866	30,290	543,316	1,200,471	-
70,000	58,565	75,005	2010	Tuition Reimbursement	80,000		80,000	-	-	80,000	80,000	-
63,868	64,926	63,528	2011-12	Life Insurance	67,600		67,600	37,133	30,019	448	67,600	-
-	24,556	86,591	2014	Sick Bank	45,000		45,000			45,000	45,000	-
<b>8,776,857</b>	<b>\$9,259,470</b>	<b>\$9,913,035</b>		<b>TOTAL BENEFITS</b>	<b>\$10,005,820</b>	<b>\$0</b>	<b>\$10,005,820</b>	<b>\$6,288,681</b>	<b>\$3,111,094</b>	<b>\$461,155</b>	<b>\$9,860,930</b>	<b>\$144,890</b>
		1			0.94%			62.9%	31.1%	4.6%	98.6%	
				<b>Professional &amp; Technical Services (3000s)</b>								
271,992	195,184	174,773	3210	Contracted Services Educational	335,700		335,700	251,512	215,852	(131,664)	335,700	-
141,932	265,218	139,888	220/3221	Consulting Services	216,268		216,268	68,293	53,399	94,576	216,268	-
92,231	80,956	93,201	3235	Testing	84,250		84,250	38,873	46,763	(1,385)	84,250	-
183,616	217,617	210,355	3239	Other Pupil Services	182,085		182,085	-	-	182,085	182,085	-
75,010	72,230	220,134	3303	Management Services	69,370		69,370	43,886	21,398	4,087	69,370	-
4,615	2,335	2,015	3304	License Fees-Facilities	3,500		3,500	1,675	900	925	3,500	-
197,578	237,145	204,996	3306	Legal Fees-SPED	240,000		240,000	91,181	148,819	-	240,000	-
95,587	186,270	164,948	3306	Legal Fees- Districtwide	150,000		150,000	62,251	87,749	-	150,000	-
88,934	68,638	83,425	3308	Police/Fire	109,007		109,007	39,646	62,406	6,955	109,007	-
169,754	148,442	72,208	3309	Professional Technical Services	128,314		128,314	19,375	16,463	92,476	128,314	-
48,649	52,049	21,917	3310	Sports Officials	52,364		52,364	-	-	52,364	52,364	-
<b>1,369,896</b>	<b>\$ 1,526,084</b>	<b>\$ 1,387,859</b>		<b>TOTAL PROF. &amp; TECH SERVICES</b>	<b>\$ 1,570,858</b>	<b>\$ -</b>	<b>\$ 1,570,858</b>	<b>\$ 616,691</b>	<b>\$ 653,749</b>	<b>\$ 300,419</b>	<b>\$ 1,570,858</b>	<b>\$ -</b>
								39.3%	41.6%	19.1%	100.0%	

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2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-2022 Adopted Budget	2021-2022 Budget Transfers	2021-2022 Adjusted Budget	2021-2022 YTD Expended	2021-2022 Encumbered	2021-2022 Anticipated	2021-2022 Projected To EOY	2021-2022 Balance Available
				<b>Property Services (4000s)</b>								
597,775	746,875	848,529	4200	Cleaning Services	883,031		883,031	490,505	369,183	9,348	869,036	13,995
49,293	40,741	39,855	4202	Rubbish Removal	49,825		49,825	17,089	32,736	-	49,825	-
106,598	95,688	68,366	4302	Equipment Repairs	151,239		151,239	23,975	32,810	94,454	151,239	-
386,336	260,100	150,940	4400	Equipment Rental	153,963		153,963	72,675	79,008	2,280	153,963	-
4,277	4,397	4,924	4401	Rental of Facilities	4,675		4,675	2,871	1,917	(113)	4,675	-
210,868	198,222	123,415	4500	Repair Allowance	200,000		200,000	19,808	17,342	162,850	200,000	-
571,695	122,560	70,923	4509	Septic Cleaning	-		-	-	-	-	-	-
41,369	30,540	64,302	4514	Fire Alarm System	32,000		32,000	21,599	5,501	4,900	32,000	-
89,579	93,262	96,889	4518	Sewer System Plant Maintenance	160,764		160,764	59,199	101,566	-	160,764	-
50,316	120,757	121,482	4520	Service Contracts	142,688		142,688	71,030	50,174	21,484	142,688	-
64,609	60,393	58,389	4530	Parks & Recreation	67,579		67,579	13,933	53,646	-	67,579	-
8,550	2,010	-	4533	Glass Replacement	-		-	-	-	-	-	-
13,330	-	-	4534	Roof Repair	12,000		12,000	-	-	12,000	12,000	-
21,020	21,756	23,746	4539	Energy Management System	24,724		24,724	24,803	-	(79)	24,724	-
12,035	153,145	13,835	4540	Athletic Facilities Repairs	29,500		29,500	6,162	2,174	21,164	29,500	-
125,157	181,299	143,652	4541- 42/4550	Contracted Services	186,270		186,270	77,180	67,639	41,452	186,270	-
10,500	4,800	-	4543	Paving	9,800		9,800	-	-	9,800	9,800	-
39,151	17,370	53,702	4600	Special Projects	-		-	-	-	-	-	-
9,456	12,730	3,475	4602	Tree Service	7,500		7,500	-	-	7,500	7,500	-
-	9,032	9,450	4604	Snow Plowing	10,500		10,500	-	-	10,500	10,500	-
1,178	1,081	1,252	4605	Signage	1,500		1,500	802	-	698	1,500	-
334	7,398	-	4610	Playground Repairs	-		-	-	-	-	-	-
20,031	81,552	81,552	4701	Security System Monitoring	82,135		82,135	62,906	18,646	583	82,135	-
5,620	9,966	5,936	4702	Locks/Keys	8,500		8,500	500	3,472	4,528	8,500	-
<b>2,439,077</b>	<b>\$ 2,275,674</b>	<b>\$ 1,984,614</b>		<b>TOTAL PROPERTY SERVICES</b>	<b>\$ 2,218,193</b>	<b>\$ -</b>	<b>\$ 2,218,193</b>	<b>\$ 965,036</b>	<b>\$ 835,813</b>	<b>\$ 403,350</b>	<b>\$ 2,204,198</b>	<b>\$ 13,995</b>
								43.5%	37.7%	18.2%	99.4%	

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2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-2022 Adopted Budget	2021-2022 Budget Transfers	2021-2022 Adjusted Budget	2021-2022 YTD Expended	2021-2022 Encumbered	2021-2022 Anticipated	2021-2022 Projected To EOY	2021-2022 Balance Available
				<b>Other Services (5000s)</b>								
1,305,393	1,252,415	1,509,158	5100	Regular Transportation	1,582,458		1,582,458	1,532,760	29,800	19,898	1,582,458	-
85,138	685,161	490,473	5101	SPED Transportation	778,444		778,444	448,997	310,754	18,693	778,444	-
90,340	61,557	54,105	5104	Athletic Transportation	101,546		101,546	30,203	62,143	9,200	101,546	-
11,237	6,816	-	5105	Extra-Curricular Transportation	17,020		17,020	51	-	16,969	17,020	-
103,121	91,051	67,457	5112	Diesel & Gasoline	83,988		83,988	36,217	56,283	-	92,500	(8,512)
93,719	70,605	89,784	5200	General Liability Insurance	103,389		103,389	103,321	1,360	-	104,681	(1,292)
22,529	16,650	16,650	5202	Athletic Insurance	17,483		17,483	15,525	-	-	15,525	1,958
110,645	96,485	97,536	5205	Property Insurance	102,413		102,413	100,707	-	-	100,707	1,706
115,430	91,922	87,620	5300	Communications	91,355		91,355	40,995	46,086	4,274	91,355	-
28,676	32,786	30,801	5400	Postage	33,144		33,144	17,054	15,346	744.82	33,144	-
4,099	5,964	2,592	5500	Advertising	6,000		6,000	615	-	5,385	6,000	-
14,991	16,281	14,386	5501	Printing	29,989		29,989	10,015	4,687	15,288	29,989	-
1,224,097	1,143,427	1,528,352	5600	Out of District Tuition	2,048,562		2,048,562	955,182	1,086,065	7,315	2,048,562	-
1,560,894	1,242,870	1,044,742	5601	Tuition Settlements	1,150,000		1,150,000	226,363	577,527	346,111	1,150,000	-
280,500	286,110	286,110	5605	Tuition - ESS Contract	(5,860)		(5,860)	-	-	(5,860)	(5,860)	-
			5800,580									
41,687	44,827	29,716	2-5880	Travel & Conference	44,312		44,312	10,243	3,845	30,224	44,312	-
12,868	8,258	6,106	5801	Mileage Reimbursement	11,365		11,365	1,400	-	9,965	11,365	-
15,172	2,528	3,190	5900	Other Purchased Services	6,840		6,840	622	3,759	2,459	6,840	-
<b>5,120,537</b>	<b>\$ 5,155,714</b>	<b>\$ 5,358,780</b>		<b>TOAL OTHER SERVICES</b>	<b>\$ 6,202,448</b>	<b>\$ -</b>	<b>\$ 6,202,448</b>	<b>\$ 3,530,271</b>	<b>\$ 2,197,654</b>	<b>\$ 480,664</b>	<b>\$ 6,208,589</b>	<b>\$ (6,141)</b>
								56.9%	35.4%	7.7%	100.1%	
				<b>Supplies &amp; Materials (6000's)</b>								
490,336	449,521	418,014	6110	Materials	482,112		482,112	174,099	151,021	156,991	482,112	-
26,770	21,452	17,064	6120	Office Materials	33,465		33,465	6,373	15,454	11,638	33,465	-
183,156	143,209	144,591	6130	Maintenance Materials	181,624		181,624	61,156	50,575	69,893	181,624	-
59,514	88,739	38,155	6131	Custodial Materials	78,348		78,348	36,711	25,158	16,480	78,348	-
18,616	16,200	12,891	6132	Security Materials	17,184		17,184	11,615	4,165	1,404	17,184	-
463,940	467,463	489,133	6140	Software	517,976		517,976	467,840	39,672	10,463	517,976	-
153,849	163,396	324,134	6410	Books	105,220		105,220	43,541	34,236	27,443	105,220	-
379,379	338,642	358,623	6510	Heating Oil	402,574		402,574	105,009	297,565	-	402,574	-
646,742	619,849	705,182	6520	Electricity	678,638		678,638	351,149	406,417	-	757,565	(78,928)
1,988	1,745	1,431	6530	Propane gas	3,000		3,000	1,080	1,720	200	3,000	-
<b>2,424,290</b>	<b>\$ 2,310,217</b>	<b>\$ 2,509,218</b>		<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 2,500,140</b>	<b>\$ -</b>	<b>\$ 2,500,140</b>	<b>\$ 1,258,572</b>	<b>\$ 1,025,982</b>	<b>\$ 294,513</b>	<b>\$ 2,579,068</b>	<b>\$ (78,928)</b>
								50.3%	41.0%	11.8%	103.2%	

WESTON PUBLIC SCHOOLS

FY22 FINANCIAL REPORT

January 31, 2022

Period: 7 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-2022 Adopted Budget	2021-2022 Budget Transfers	2021-2022 Adjusted Budget	2021-2022 YTD Expended	2021-2022 Encumbered	2021-2022 Anticipated	2021-2022 Projected To EOY	2021-2022 Balance Available
				<b>Equipment (7000's)</b>								
491,849	472,391	629,395	7300	Equipment	127,750		127,750	296,886	9,887	7,418	314,191	(186,441)
<b>\$ 491,849</b>	<b>\$ 472,391</b>	<b>\$ 629,395</b>		<b>TOTAL EQUIPMENT</b>	<b>\$ 127,750</b>	<b>\$ -</b>	<b>\$ 127,750</b>	<b>\$ 296,886</b>	<b>\$ 9,887</b>	<b>\$ 7,418</b>	<b>\$ 314,191</b>	<b>\$ (186,441)</b>
				<b>Other Objects (8000's)</b>				232.4%	7.7%	5.8%	245.9%	
80,845	91,658	80,424	8100	Dues, Fees and Memberships	97,310		97,310	77,902	5,399	14,009	97,310	-
25,969	21,888	20,110	8900	Other Objects	24,895		24,895	12,516	3,364	9,015	24,895	-
<b>\$ 106,814</b>	<b>\$ 113,546</b>	<b>\$ 100,534</b>		<b>TOTAL OTHER OBJECTS</b>	<b>\$ 122,205</b>	<b>\$ -</b>	<b>\$ 122,205</b>	<b>\$ 90,418</b>	<b>\$ 8,763</b>	<b>\$ 23,024</b>	<b>\$ 122,205</b>	<b>\$ -</b>
				<b>Revenues (9000's)</b>				74.0%	7.2%	18.8%	100.0%	
(124,228)	(102,106)	(22,498)	9200	Technology Revenue	(29,042)		(29,042)	(29,042)	-	0	(29,042)	-
(73,440)	(60,515)	(61,920)	9201	Participation Fees, Athletics	(67,704)		(67,704)	(53,400)	8,649	(22,953)	(67,704)	-
(20,127)	(15,914)	-	9202	Gate Receipts, Athletics	(14,500)		(14,500)	-	-	(14,500)	(14,500)	-
	-	(134,377)	9204	Transportation Credits	-		-	(49,231)	-	49,231	-	-
(578,611)	(655,410)	(859,340)	9205	Excess Cost SPED	(794,074)		(794,074)	-	-	(676,324)	(676,324)	(117,750)
(87,101)	(89,626)	(74,625)	9206	Pre School Tuition SPED	(105,000)		(105,000)	(45,061)	-	(31,939)	(77,000)	(28,000)
(28,822)	(68,171)	(76,283)	9207	General Ed. Tuition	(39,924)		(39,924)	(52,378)	-	(24,007)	(76,385)	36,461
(44,580)	(46,817)	(37,813)	9208	Revenue from Town for Fields	(42,681)		(42,681)	(13,252)	-	(29,429)	(42,681)	-
(30,000)	(39,600)	(11,000)	9209	Parking Fees	(45,000)		(45,000)	-	-	(45,000)	(45,000)	-
(65,983)	(24,112)	(14,161)	9210	Theater Receipts	(60,250)		(60,250)	(15,260)	-	(44,990)	(60,250)	-
(15,500)	(2,706)	-	9212	Facility Use Rental	(17,500)		(17,500)	-	-	(17,500)	(17,500)	-
(690)	(6,947)	(6,815)	9215	Medicaid Revenue	(6,000)		(6,000)	(1,221)	-	(4,779)	(6,000)	-
					(81,000)		(81,000)	-	-	(81,000)	(81,000)	-
<b>(\$1,069,082)</b>	<b>(\$1,111,924)</b>	<b>(\$1,298,832)</b>			<b>(\$1,302,675)</b>	<b>\$0</b>	<b>(\$1,302,675)</b>	<b>(\$258,846)</b>	<b>\$8,649</b>	<b>(\$943,189)</b>	<b>(\$1,193,386)</b>	<b>(\$109,289)</b>
<b>51,946,733</b>	<b>\$ 52,248,792</b>	<b>\$ 52,922,852</b>		<b>GRAND TOTAL</b>	<b>\$ 55,070,089</b>	<b>\$ -</b>	<b>\$ 55,070,089</b>	<b>\$ 29,207,736</b>	<b>\$ 23,409,298</b>	<b>\$ 2,261,462</b>	<b>\$ 54,878,496</b>	<b>\$191,593</b>
								53.04%	42.51%	4.11%	99.65%	0.35%



February 11, 2022

**TO:** BOE Finance Committee

**FROM:** Phillip Cross, Director of Finance and Operations

**SUBJECT:** January Financial Report for FY 21-22

Below is a summary report of the FY 22 Budget through January 31, 2022.

Object Series	FY 22 Adjusted Budget	FY 22 YTD Actuals	FY 22 Encumbrance	FY 22 Anticipated	FY 22 Projected to EOY	FY 22 Balance Available	Previous Month Balance
Salaries (1000's)	33,625,349	16,420,028	15,621,317	1,328,548	33,369,893	413,505	265,107
Benefits (2000's)	10,005,820	6,288,681	3,111,094	461,155	9,860,930	144,890	64,926
Professional Services	1,570,858	616,691	653,749	300,419	1,570,858	-	-
Property Services	2,218,193	965,036	835,813	403,350	2,204,198	13,995	13,995
Other Services (5000s)	6,202,448	3,530,271	2,197,654	480,664	6,208,589	(6,141)	2,371
Supplies (6000s)	2,500,140	1,258,572	1,051,422	294,513	2,604,507	(78,928)	-
Equipment (7000s)	127,750	296,886	9,887	7,418	314,191	(186,441)	(166,952)
Other Objects (8000s)	122,205	90,418	8,763	23,024	122,205	-	-
Revenue (9000s)	(1,302,675)	(258,846)	8,649	(887,244)	(1,137,441)	(109,289)	(117,750)
<b>Total</b>	<b>\$55,070,090</b>	<b>\$29,207,736</b>	<b>\$23,498,347</b>	<b>\$2,411,847</b>	<b>\$55,117,930</b>	<b>\$191,593</b>	<b>61,697</b>

**Month over Month Changes:**

The total month over month change is \$129,896. This will increase the projected end of year balance to \$191,593. We remain mindful of uncertainties that still exist that could affect this projection. As we get closer the year-end, we anticipate that there will be fluctuation in all the categories

**Salaries - \$148,399**

- Based on current trends, we have reduced the anticipated expenditures for bus aides- \$30,000 and homebound tutors-\$50,000.
- Certified and Non-Certified Turnover/vacancy savings (net) - \$68,399

**Benefits – \$79,964**

- Health Insurance - \$79,964 - Current & projected health insurance census is lower than budgeted.

**Other Services – (\$8,512)**

- Diesel & gasoline - Increase in fuel cost.

**Supplies – (\$78,928)**

- Electricity – With normal activities resuming, there has been a significant usage increase at the High School. In addition, our year over year credit from excess solar generation is lower. This can be partly attributed to several months of overcast weather during the peak generation period.

**Equipment – (\$19,489)**

- Network equipment and other hardware.

**Revenue Offset - \$8,461**

- Net increase in tuition revenue

**Internal Services Fund**

After last month's claims increase, claims returned to their average levels.

WESTON PUBLIC SCHOOLS						
INTERNAL SERVICES FUND						
FOR HEALTH BENEFITS PROGRAM						
						2/11/2022
Fiscal Year Ended						2022
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>						
Fund Balance -July 1, 2021 (Unaudited)						\$ 810,666
Revenues:						
General Fund Appropriation						\$ -
Reimbursements						\$ -
Total Contributions						\$ -
Total Revenues (A)						\$ -
Budgeted Expenditures						
Delta Dental:						
Claims						\$ 397,726
Administrative Fees						\$ 23,954
Total Health Plan Costs (B)						\$ 421,680
Net Change (A-B)						\$ (421,680)
Fund balance June 30, 2022 (Estimated)						\$ 388,986
<b>Delta Dental- Actual Claims</b>						
<b>Month</b>						<b>Claims &amp; Fees</b>
July						28,735
August						32,487
September						37,735
October						27,212
November						26,204
December						49,830
January						34,317
<b>Total</b>						<b>\$ 236,520</b>
Actual YTD Spend Rate						56.1%
Theoretical YTD Spend Rate						58.3%
YTD Theoretical variance %						-2.3%
YTD Theoretical variance \$						\$ 9,527

**Minutes**  
**Financial, Facilities & Operations Committee**  
**January 14, 2022**

Present:

Anthony Pesco, Committee Chair  
Melissa Walker, Committee Member  
Peter Gordon, Committee Member  
Lisa Wolak, Superintendent of Schools  
Phil Cross, Director of Finance and Operations  
Mike DelMastro, Director of Facilities

Guests:

Richard Wolf, Weston Building Committee

The meeting was called to order by Mr. Pesco at 9:02 a.m.

The Committee discussed the following items regarding an update of facilities and grounds maintenance:

- Mr. DelMastro reported that there have been some breakdowns with heating pumps and snow removal equipment, but everything is now back up and running. Additionally, air filters are currently in the middle of being changed, and the District is adhering to changing the filters 4x a year, especially during the COVID pandemic. Mr. DelMastro added that the District received KN95 masks and COVID testing kits and they have been distributed to each of the schools.
- Regarding COVID protocols on buses, Mr. Cross informed the Committee that the same protocols that were implemented at the start of the pandemic are being followed, namely that bus drivers are wearing masks, students are being asked to wear masks, and some windows are remaining open to allow fresh air to circulate.
- Regarding the COVID testing kits, the District did not have a mass distribution of all the kits, rather, they were distributed to each building's nurse's office. If a student indicates that they are feeling ill, they are sent home with a kit. If a student is already home but can't come in, the school will arrange to get a kit to the family. A similar procedure is followed for any staff members who are sick.

The Committee discussed the following items regarding FY23 Capital Projects:

- Mr. DelMastro walked the Committee through the changes to the draft copy of the FY23 Capital budget. Mr. Pesco added that it would be a mistake to hold off on any elementary or middle school projects as it will be a couple of years before ground is broken on any projects, assuming they are approved, and priority items at both of those schools still need to be taken care of. The Committee agreed that the District should also have a fallback plan, which explains where the funds can be used, in case the money is not approved for either the middle or elementary schools.

The Committee discussed the following items regarding the Town of Weston Optimization Committee:

- Mr. Pesco reported that Tecton is currently meeting with District staff determine different options regarding grade configurations and programmatic needs for the schools. They are working with staff on a vision for how the District anticipates delivering education in the future, and what's important from both the point of view of teachers and students. Tecton has also been working on developing a baseline cost for bringing the middle and elementary schools up to code. Tecton doesn't believe that a three-school campus would work, and maybe a 3.5 school would be more feasible. On January 29<sup>th</sup>, the District is having an open house where the public can walk through all four schools to see their condition.

The Committee discussed the following items regarding the monthly financial update (through November) including internal services fund (for dental):

- Mr. Cross reported that the current projected end-of-year balance is \$61,697. Although this is a surplus, he did add that there are still uncertainties that exist that could change the projection. Some of the things which are contributing to the surplus include the current and projected health insurance census being lower than budgeted, a reimbursement for cleaning services from the Dept. of Emergency Services for COVID expenditures, and a net liability, property, and athletics insurance savings. The only account that is currently in the negative is excess cost. Based on the preliminary submittal from December, the District's excess cost reimbursement will be less than budgeted. This is due in part to projected expenditures to year-end that are less than budgeted. A final report will be submitted at the end of February. This report will reflect revised and additional estimated expenditures due by March 1, 2022. At that time, the District will have a more accurate estimate as to the final reimbursement amount.
- Mr. Cross informed the Committee that there is a strong possibility that the District will not receive the budgeted amounts for the following revenue offsets, gate receipts, parking fees, and theater receipts.
- Regarding the internal services fund, Mr. Cross reported that there was a significant increase in claims for December, which is typical for the month, but the fund is still

trending 2.1% below the District's theoretical spend rate. The estimated year-end fund balance is \$388,986.

The Committee discussed the following regarding approval of the December minutes:

- The December minutes were approved without changes.

There being no further business to discuss, the meeting adjourned at 10:11 a.m.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations

DRAFT