

# **September Financial, Facilities & Operations Committee Meeting**

Friday, September 16, 2022 9:00 AM

Remote Session

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

**II. Capital Projects Update**

**III. SPED/PPS Staffing**

**IV. Sub Pay Rate Discussion**

**V. FY21 Encumbrance Update**

**VI. FY22 End-of-Year Financial Report**

**VII. FY23 Monthly Financial Update (through August)  
Including Internal Services Fund (for Dental)**

**VIII. Transportation Update**

**IX. Foodservice Update**

**X. Approval of June Financial, Facilities and  
Operations Committee Minutes**

**XI. Other Business**

**WESTON PUBLIC SCHOOLS FY23 CAPITAL PROJECTS**

*Weston Public Schools, Weston, CT*

<b><u>Description of Project</u></b>	
1	WHS: C-5 Air Handler Replacement
2	District-Wide Security Initiatives
3	WHS, WMS, WIS, and HES Core Building: Duct Work Cleaning, Tri-annual
4	WIS: Add Double Extension Door to Gym
5	WHS: Tennis Court Repairs
6	WMS: Replace/Rebuild as New 16 Heating and Cooling Pumps Feeding Entire School and Pool
7	WIS and WHS: Fire Panel Replacement
8	WHS: HVAC for Weight Room and Dance Studio
9	HES: Reline Chimney, North House and Core
10	HES/WMS: Hire Consultant for Bathroom Renovations
11	WHS: Hire Consultant to Mirror C & D Wings to E Wing
12	HES: Hire Consultant for North House HVAC
13	WMS: 7th and 8th Grade Student Locker Replacement*
14	HES: Repoint Brick, North House



September 16, 2022

**TO:** BOE Financial, Facilities and Operations Committee

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

**SUBJECT:** FY 20-21 Encumbrance Update

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At the end of fiscal year 2020-21 there were open encumbrances totaling \$637,630. We have liquidated \$540,382.68, leaving a balance of \$97,247.31. These encumbrances have been closed and the balance (\$97,247.31) will be returned to the town to be added to the unassigned fund balance.

<b>Weston Public Schools</b>	
<b>FY 21 Encumbrance Update</b>	
<b>As of June 30, 2022</b>	
Encumbrance as of 6-30-21	637,630.00
Liquidated Encumbrance	(540,382.69)
<b><i>Unliquidated Encumbrance - Balance to Town's unassigned fund balance</i></b>	<b>97,247.31</b>



September 16, 2022

**TO:** BOE Financial, Facilities and Operations Committee

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

**SUBJECT:** FY 21-22 Unaudited Financial Report

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The following is our unaudited fiscal 2021-22 end of year financial report. The report demonstrates our ongoing commitment to fiscal responsibility and our prudent use of the resources that have been given to us by the residents of Weston.

Fiscal year 2021-22 was a year of transition, but also one where we regained some sense of normalcy. Additionally, while eventually we did return to normal operations, it took us the entire year to reach that point. During this time, we were able to observe the impact the pandemic had on our students and staff.

Similar to other sectors in the macro economy, Weston experienced a significant increase in staff turnover during the past year. In addition to our normal, annual turnover, we saw an increase in the number of teachers who left the profession, as well as staff members who needed family medical leave. Our transportation provider, First Student, was also impacted by turnover and a statewide shortage of bus drivers.

Additionally, fiscal year 2022 saw an unprecedented reduction in the number of participants in our health insurance plan.

As we discuss the report, it is important to be mindful of these effects.

You will recall that, during the FY 23 budget deliberation, the Board of Finance agreed to add \$140,031 to the non-lapsing account. This amount represents the FY 23 installment payment for the early retirement incentive plan (ERIP). This is the final payment for the current plan.

In summary, the fiscal 2021-22 balance are:

**FY 22 SUMMARY BALANCES (UNADUITED)**

Description	Amount (\$)		%
Budget FY 2022		55,070,090	
Actual Expenditures	52,963,580		96.17%
Open Encumbrances	715,459		1.30%
Actual & Open Encumbrances		53,679,039	97.47%
Budget Surplus before adjustment		1,391,051	2.53%
Transfer to Non-Lapsing account for FY 23 ERIP		(140,031)	-0.25%
<b>Net budget surplus to Town's unassigned fund balance</b>		<b>1,251,020</b>	<b>2.27%</b>

**FY -22 CATEGORY SUMMARY**

Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Projected to EOY	Available Balance
Salaries (1000's)	33,625,349	32,587,211	-	32,587,211	1,038,138
Benefits (2000's)	10,005,820	9,680,744	10,000	9,690,744	315,077
Professional Services (3000's)	1,570,858	1,490,506	5,910	1,496,415	74,442.56
Property Services (4000s)	2,218,193	2,002,260	168,647	2,170,908	47,286
Other Services (5000s)	6,202,448	5,547,955	287,694	5,835,649	366,799
Supplies (6000s)	2,500,140	2,501,013	21,712	2,522,725	(22,585)
Equipment (7000s)	127,750	319,680	221,496	541,176	(413,426)
Other Objects (8000s)	122,205	111,528	-	111,528	10,676.78
Revenue (9000s)	(1,302,675)	(1,277,316)	-	(1,277,316)	(25,359)
<b>Total</b>	<b>\$55,070,090</b>	<b>\$52,963,580</b>	<b>\$715,459</b>	<b>\$53,679,039</b>	<b>\$1,391,051</b>

During the course of the fiscal year, we reviewed and discussed the expenditures. As it is the year-end, I want to provide some insights to the makeup of the variances.

**Salary - \$1,038,138**

<b>SALARY VARIANCE SUMMARY - FY 21-22</b>		
Turnover/FML Savings	811,168	
Substitutes	(238,534)	
		572,634
Budgeted Placeholder for changes		159,880
Homebound Tutors		68,800
Bus Aides		53,138
Eliminated Position		48,373
Degree Level Change		48,185
Workers Compensation reimbursement/ Docked days/Transfer to Grant		45,448
Overtime		27,615
Stipends		18,962
Athletics Support Staff		7,102
Summer Work		(11,999)
		<b>\$ 1,038,138</b>

**Benefits – \$325,077**

- Health insurance after employee premium cost share - \$479,369
- ERIP approved after budget approval – (\$149,718)
- FICA/MED and other benefits – (\$154,292)

**Professional Services - \$74,443**

- As we continue to focus on the mental health concerns of our students, our external mental health partners were an essential component of our team. Last fiscal year we were \$22,964 over budget for this service and other related services.
- Legal Fees – (\$22,924)
- All other Professional Services – \$120,331.

**Property Services – \$54,086**

- The overall savings in this category was \$54,086. This is after the following items were paid:
  - Bottled water -\$35,538
  - Paving – \$71,356
  - Final payment of a security improvement capital lease - \$56,495

**Other Services- \$367,283**

- Tuition and settlements -\$261,669
- Transportation – \$62,033
- Fuel Cost – (\$20,202)
- Travel conference and mileage - \$37,652
- Other - \$26,131

***Supplies – (\$19,595)***

- Supplies - \$104,714
- Software – (\$4,342)
- Books – (\$91,105)
- Utilities – (\$28,862)

***Equipment – (\$413,426)***

- Smart displays and other infrastructure hardware – (\$87, 814)
- We opted to purchase equipment instead of leasing. The cost difference was (\$178,701)
- Other educational & facilities equipment – (\$146,911)

***Dues & Fees - \$10,677***

***Revenue Offset- (\$25,359)***

Actual greater than budget:

- Transportation credit for combined bus runs - \$77,445
- Tuition - \$10,618
- Gate Receipts & participation fee - \$9,946
- Excess Cost - \$18,366.
  - The final update to the state had expenditures that were less than previously projected. As previously discussed, if there is a need for the state to recoup excess reimbursement the amount will be deducted from the Town’s final installment of the Education Cost. This is deduction is typically made in April (confirm)

Actual less than budget: - (\$60,734)

Budgeted reduction – (\$81,000)

**Internal Services Fund (ISF)**

The total fiscal year 2021-22 dental claims and administration fee was \$392,200. This amount is 7% or \$29,480 less than the budgeted amount of \$421,680.

The fund had an opening balance of \$810,066 after subtracting claims and fees the unaudited end of year balance is \$418,466.

WESTON PUBLIC SCHOOLS							
INTERNAL SERVICES FUND							
FOR HEALTH BENEFITS PROGRAM							
						9/16/2022	
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)						\$	-
Actual Expenditures							
Delta Dental:							
Claims						\$	369,850
Administrative Fees						\$	22,350
Total Health Plan Costs (B)						\$	392,200
Net Change (A-B)						\$	(392,200)
Fund balance June 30, 2022						\$	418,466
<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							47,939
January							34,334
February							28,894
March							32,352
April							36,114
May							27,159
June							33,035
<b>Total</b>						\$	<b>392,200</b>
Actual YTD Spend Rate							93.0%
Theoretical YTD Spend Rate							100.0%
YTD Theoretical variance %							-7.0%

## **Federal Education Stabilization Funding**

To mitigate the impact of the pandemic the federal government provided relief to the States. The amount that was ultimately received by school districts was based on a federal statutory formula for Title I.

Below is a summary of the grants received in FY 22 and balances from previous rounds of funding. The schedule also shows the anticipated use of the remaining balances for FY 23.

<b><u>Federal Education Stabilization Funding</u></b>				
<b>Expenditures</b>	<b>ESSER II</b>	<b>ARP ESSER</b>	<b>SPED ESSER II &amp; ARP ESSER</b>	<b>Total</b>
Grant Award	232,437	522,384	184,478	939,299
<b><u>Expenditures</u></b>				
Personnel	208,996			208,996
Health & Safety		24,313		24,313
Professional Services		37,225		37,225
<b>Total Expenditures</b>	<b>\$ 208,996</b>	<b>\$ 61,538</b>	<b>\$ -</b>	<b>\$ 270,534</b>
<b>Available Balance</b>	<b>\$ 23,441</b>	<b>\$ 460,846</b>	<b>\$ 184,478</b>	<b>\$ 668,765</b>
<b><u>Anticipated FY 23 Expenditures:</u></b>				
Personnel		345,434	67,230	412,664
Tuition			35,000	35,000
Professional Services	23,441	115,412	47,248	186,101
Transportation			35,000	35,000
<b>Total Expenditures</b>	<b>\$ 23,441</b>	<b>\$ 460,846</b>	<b>\$ 184,478</b>	<b>\$ 668,765</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**WESTON PUBLIC SCHOOLS**  
**FY22 FINANCIAL REPORT (UNAUDITED)**

As of June 30, 2022

Period: 12 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-22						
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
				<b>Salaries &amp; Wages (1000s)</b>							
2,958,120	2,940,692	2,721,241	1110	Administrators	2,884,435		2,884,435	2,881,354	-	2,881,354	3,081
14,000,983	14,458,759	13,925,352	1111	General Ed. Teachers	14,672,295		14,672,295	14,465,388	-	14,465,388	206,907
2,261,144	2,279,850	2,372,055	1112	Special Ed. Teachers	2,431,872		2,431,872	2,303,563	-	2,303,563	128,309
1,100,515	1,020,707	1,031,899	1113	Guidance	1,059,981		1,059,981	983,206	-	983,206	76,775
441,883	472,621	503,136	1114	Psychologist	512,216		512,216	468,881	-	468,881	43,335
146,140	193,946	162,383	1115	Social Worker	240,713		240,713	202,927	-	202,927	37,786
544,236	517,368	555,781	1116	Speech & Hearing	586,443		586,443	543,134	-	543,134	43,310
766,769	758,161	1,046,642	1117	Academic Assistants	1,237,002		1,237,002	1,184,208	-	1,184,208	52,793
201,820	205,471	210,287	1118	Talented & Gifted	201,026		201,026	169,686	-	169,686	31,340
508,457	399,004	412,193	1119	Library/Media	419,199		419,199	403,577	-	403,577	15,622
117,832	59,505	47,413	1135	Transition Coordinator	51,760		51,760	46,587	-	46,587	5,173
827,912	824,102	785,011	1139	Certified Stipends	864,406		864,406	832,301	-	832,301	32,105
557,734	584,428	577,980	1140	Academic Leader (CIL's)	596,640		596,640	574,562	-	574,562	22,078
1,136	371	1,779	1141	Mentor Teacher	3,000		3,000	2,650.00	-	2,650	350
260,096	272,612	277,908	1142	Behavioral Analyst	283,330		283,330	187,872	-	187,872	95,458
-	44,359	45,069	1145	English Language Learner	45,855		45,855	45,835	-	45,835	20
<b>\$ 24,694,776</b>	<b>\$ 25,031,956</b>	<b>\$ 24,676,129</b>		<b>Sub-Total Certified Salaries</b>	<b>\$ 26,090,173</b>	<b>\$ -</b>	<b>\$ 26,090,173</b>	<b>\$ 25,295,731</b>	<b>\$ -</b>	<b>\$ 25,295,731</b>	<b>794,442</b>
					5.73%			97.0%	0.0%	97.0%	3.0%
				<b>Other Certified Salaries</b>							
78,442	55,905	28,996	1131	Homebound Tutor	114,500		114,500	45,700	-	45,700	68,800
-	-	-	1136	Degree Level Change	63,520		63,520	-	-	-	63,520
235,636	147,029	164,963	1137	Substitute Teacher	178,801		178,801	278,078	-	278,078	(99,277)
174,525	185,735	243,990	1138	Summer Work -Certified Staff	164,800		164,800	212,521	-	212,521	(47,721)
137,378	136,838	106,600	1143	Building Substitutes	203,175		203,175	99,315	-	99,315	103,860
108,364	208,344	608,730	1144	Long term Substitute	118,000		118,000	295,291	-	295,291	(177,291)
-	-	-	1160	Turnover Savings	(115,000)		(115,000)	-	-	-	(115,000)
<b>\$ 734,345</b>	<b>\$ 733,851</b>	<b>\$ 1,153,278</b>		<b>Sub-Total Other Certified Salaries</b>	<b>\$ 727,796</b>	<b>\$ -</b>	<b>\$ 727,796</b>	<b>\$ 930,904</b>	<b>\$ -</b>	<b>\$ 930,904</b>	<b>(\$203,108)</b>

**WESTON PUBLIC SCHOOLS**  
**FY22 FINANCIAL REPORT (UNAUDITED)**

As of June 30, 2022

Period: 12 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-22						
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
				<i><b>Non-Certified Salaries</b></i>							
402,812	406,422	373,111	1210	Non-Cert. Supervisors	381,306		381,306	381,506	-	381,506	(200)
165,325	215,220	234,060	1211	Nurses	226,804		226,804	223,520	-	223,520	3,284
282,664	295,567	297,217	1215	Occupational Therapist	312,724		312,724	306,924	-	306,924	5,800
1,385,590	1,267,185	1,199,438	1221	Secretarial	1,302,616		1,302,616	1,140,104	-	1,140,104	162,512
1,681,669	1,761,865	1,837,631	1231	Para Educators	1,896,850		1,896,850	1,767,360	-	1,767,360	129,490
185,209	165,721	129,307	1234	Bus Aides	200,000		200,000	146,862	-	146,862	53,138
523,875	525,426	600,663	1235	Technicians	501,502		501,502	485,773	-	485,773	15,729
58,429	61,021	61,157	1237	Vocational Specialist	62,421		62,421	61,996	-	61,996	425
236,482	239,373	246,331	1241	Safety Monitors	251,742		251,742	247,175	-	247,175	4,567
483,773	476,898	509,851	1251	Custodians	511,351		511,351	506,491	-	506,491	4,860
538,862	455,850	492,769	1261	Maintenance Mechanics & Grounds	469,629		469,629	460,027	-	460,027	9,602
80,700	72,573	74,781	1269	Athletic Support Staff	91,963		91,963	84,861	-	84,861	7,102
151,098	168,675	182,698	1280	Non Certified Stipends	184,299		184,299	197,442	-	197,442	(13,143)
<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>\$ 6,010,040</b>	<b>\$ -</b>	<b>\$ 6,010,040</b>	<b>\$ 383,167</b>
								94.0%	0.0%	94.0%	6.0%
				<i><b>Other Non-Certified Salaries</b></i>							
77,702	50,209	28,910	1213/122 3/1233	Non-Certified Substitutes	47,500		47,500	47,199	-	47,199	301
217,202	163,643	135,970	1212/22/ 38/42/52/ 62	Overtime	203,700		203,700	176,085	-	176,085	27,615
121,616	155,964	104,948	1268	Summer Work-Non-Cert.	162,974		162,974	127,252	-	127,252	35,722
-	-	-	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>\$ 350,536</b>	<b>\$ -</b>	<b>\$ 350,536</b>	<b>63,638</b>
								84.6%	0.0%	84.6%	15.4%
<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>\$ 32,587,211</b>	<b>\$ -</b>	<b>\$ 32,587,211</b>	<b>\$ 1,038,138</b>
					3.98%			96.9%	0.0%	96.9%	3.1%

**WESTON PUBLIC SCHOOLS**  
**FY22 FINANCIAL REPORT (UNAUDITED)**

As of June 30, 2022

Period: 12 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-22						
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
				<i><b>Benefits (2000's)</b></i>							
7,478,831	7,790,363	8,324,773	2000	Health Insurance	8,982,394		8,982,394	8,412,125	-	8,412,125	570,269
(1,302,538)	(1,361,419)	(1,438,037)	2022	Premium Cost Share	(1,599,744)		(1,599,744)	(1,508,844)	-	(1,508,844)	(90,901)
575,004	552,072	562,991	2001	Social Security	493,274		493,274	540,802	-	540,802	(47,527)
465,995	460,986	464,653	2002	Medicare	496,891		496,891	465,667	-	465,667	31,224
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	25,494	-	25,494	23,572
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	1,177,822	-	1,177,822	22,649
70,000	58,565	75,005	2010	Tuition Reimbursement	80,000		80,000	73,227	10,000	83,227	(3,227)
63,868	64,926	63,528	2011-12	Life Insurance	67,600		67,600	63,952	-	63,952	3,648
-	24,556	86,591	2014	Sick Bank	45,000		45,000	105,506	-	105,506	(60,506)
<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>\$9,680,744</b>	<b>\$10,000</b>	<b>\$9,690,744</b>	<b>\$315,077</b>
					0.94%			96.8%	0.1%	96.9%	
				<i><b>Professional &amp; Technical Services (3000s)</b></i>							
271,992	195,184	174,773	3210	Contracted Services Educational	335,700		335,700	545,611	-	545,611	(209,911)
141,932	265,218	139,888	3220-21	Consulting Services	216,268		216,268	128,921	-	128,921	87,347
92,231	80,956	93,201	3235	Testing	84,250		84,250	123,549	-	123,549	(39,299)
183,616	217,617	210,355	3239	Other Pupil Services	182,085		182,085	6,158	-	6,158	175,927
75,010	72,230	220,134	3303	Management Services	69,370		69,370	63,581	1,410	64,991	4,379
4,615	2,335	2,015	3304	License Fees-Facilities	3,500		3,500	1,775	-	1,775	1,725
197,578	237,145	204,996	3306	Legal Fees-SPED	240,000		240,000	245,731	-	245,731	(5,731)
95,587	186,270	164,948	3306	Legal Fees- Districtwide	150,000		150,000	167,193	-	167,193	(17,193)
88,934	68,638	83,425	3308	Police/Fire	109,007		109,007	95,138	-	95,138	13,869
169,754	148,442	72,208	3309	Professional Technical Services	128,314		128,314	62,882	4,500	67,382	60,932
48,649	52,049	21,917	3310	Sports Officials	52,364		52,364	49,966	-	49,966	2,398
<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>\$ 1,490,506</b>	<b>\$ 5,910</b>	<b>\$ 1,496,415</b>	<b>\$ 74,443</b>
								94.9%	0.4%	95.3%	

**WESTON PUBLIC SCHOOLS**  
**FY22 FINANCIAL REPORT (UNAUDITED)**

As of June 30, 2022

Period: 12 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-22						
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
				<i>Property Services (4000s)</i>							
597,775	746,875	848,529	4200	Cleaning Services	883,031		883,031	859,036	-	859,036	23,995
49,293	40,741	39,855	4202	Rubbish Removal	49,825		49,825	42,983	5,422	48,405	1,420
106,598	95,688	68,366	4302	Equipment Repairs	151,239		151,239	97,608	24,983	122,591	28,648
386,336	260,100	150,940	4400	Equipment Rental	153,963		153,963	158,732	-	158,732	(4,769)
4,277	4,397	4,924	4401	Rental of Facilities	4,675		4,675	5,297	-	5,297	(622)
210,868	198,222	123,415	4500	Repair Allowance	200,000		200,000	45,310	29,460	74,770	125,230
571,695	122,560	70,923	4509	Septic Cleaning	-		-	-	-	-	-
41,369	30,540	64,302	4514	Fire Alarm System	32,000		32,000	29,913	-	29,913	2,087
89,579	93,262	96,889	4518	Sewer System Plant Maintenance	160,764		160,764	117,154	55,566	172,720	(11,956)
50,316	120,757	121,482	4520	Service Contracts	142,688		142,688	114,346	32,520	146,866	(4,178)
64,609	60,393	58,389	4530	Parks & Recreation	67,579		67,579	50,576	10,671	61,247	6,332
8,550	2,010	-	4533	Glass Replacement	-		-	-	-	-	-
13,330	-	-	4534	Roof Repair	12,000		12,000	-	-	-	12,000
21,020	21,756	23,746	4539	Energy Management System	24,724		24,724	24,803	-	24,803	(79)
12,035	153,145	13,835	4540	Athletic Facilities Repairs	29,500		29,500	16,959	-	16,959	12,541
125,157	181,299	143,652	42/4550	Contracted Services	186,270		186,270	172,253	1,040	173,293	12,977
10,500	4,800	-	4543	Paving	9,800		9,800	-	-	-	9,800
39,151	17,370	53,702	4600	Special Projects	-		-	122,304	-	122,304	(122,304)
9,456	12,730	3,475	4602	Tree Service	7,500		7,500	-	-	-	7,500
-	9,032	9,450	4604	Snow Plowing	10,500		10,500	2,366	-	2,366	8,134
1,178	1,081	1,252	4605	Signage	1,500		1,500	900	-	900	600
334	7,398	-	4610	Playground Repairs	-		-	-	-	-	-
20,031	81,552	81,552	4701	Security System Monitoring	82,135		82,135	138,631	-	138,631	(56,496)
5,620	9,966	5,936	4702	Locks/Keys	8,500		8,500	3,090	8,986	12,076	(3,576)
<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>\$ 2,002,260</b>	<b>\$ 168,647</b>	<b>\$ 2,170,908</b>	<b>\$ 47,286</b>
								90.3%	7.6%	97.9%	

**WESTON PUBLIC SCHOOLS**  
**FY22 FINANCIAL REPORT (UNAUDITED)**

As of June 30, 2022

Period: 12 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-22						
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
				<i><b>Other Services (5000s)</b></i>							
1,305,393	1,252,415	1,509,158	5100	Regular Transportation	1,582,458		1,582,458	1,589,157	-	1,589,157	(6,699)
85,138	685,161	490,473	5101	SPED Transportation	778,444		778,444	729,788	-	729,788	48,656
90,340	61,557	54,105	5104	Athletic Transportation	101,546		101,546	92,353	4,600	96,953	4,593
11,237	6,816	-	5105	Extra-Curricular Transportation	17,020		17,020	1,537	-	1,537	15,483
103,121	91,051	67,457	5112	Diesel & Gasoline	83,988		83,988	104,190	-	104,190	(20,202)
93,719	70,605	89,784	5200	General Liability Insurance	103,389		103,389	103,321	-	103,321	68
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	89,975	-	89,975	1,380
28,676	32,786	30,801	5400	Postage	33,144		33,144	30,568	423	30,990	2,154
4,099	5,964	2,592	5500	Advertising	6,000		6,000	4,440	-	4,440	1,560
14,991	16,281	14,386	5501	Printing	29,989		29,989	17,176	-	17,176	12,813
1,224,097	1,143,427	1,528,352	5600	Out of District Tuition	2,048,562		2,048,562	2,007,688	-	2,007,688	40,874
1,560,894	1,242,870	1,044,742	5601	Tuition Settlements	1,150,000		1,150,000	641,158	282,187	923,345	226,655
280,500	286,110	286,110	5605	Tuition - ESS Contract	(5,860)		(5,860)	-	-	-	(5,860)
			5800,580								
41,687	44,827	29,716	2-5880	Travel & Conference	44,312		44,312	15,346	-	15,346	28,966
12,868	8,258	6,106	5801	Mileage Reimbursement	11,365		11,365	2,679	484	3,163	8,202
15,172	2,528	3,190	5900	Other Purchased Services	6,840		6,840	2,349	-	2,349	4,491
<b>\$ 5,120,537</b>	<b>\$ 5,155,714</b>	<b>\$ 5,358,780</b>		<b>TOTAL OTHER SERVICES</b>	<b>\$ 6,202,448</b>	<b>\$ -</b>	<b>\$ 6,202,448</b>	<b>\$ 5,547,955</b>	<b>\$ 287,694</b>	<b>\$ 5,835,649</b>	<b>\$ 366,799</b>
								89.4%	4.6%	94.1%	
				<i><b>Supplies &amp; Materials (6000's)</b></i>							
490,336	449,521	418,014	6110	Materials	482,112		482,112	385,966	9,865	395,832	86,280
26,770	21,452	17,064	6120	Office Materials	33,465		33,465	22,091	-	22,091	11,374
183,156	143,209	144,591	6130	Maintenance Materials	181,624		181,624	184,434	250	184,684	(3,060)
59,514	88,739	38,155	6131	Custodial Materials	78,348		78,348	71,587	-	71,587	6,761
18,616	16,200	12,891	6132	Security Materials	17,184		17,184	16,118	697	16,815	369
463,940	467,463	489,133	6140	Software	517,976		517,976	522,319	-	522,319	(4,343)
153,849	163,396	324,134	6410	Books	105,220		105,220	185,424	10,900	196,324	(91,104)
379,379	338,642	358,623	6510	Heating Oil	402,574		402,574	388,111	-	388,111	14,463
646,742	619,849	705,182	6520	Electricity	678,638		678,638	722,884	-	722,884	(44,247)
1,988	1,745	1,431	6530	Propane gas	3,000		3,000	2,079	-	2,079	921
<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>\$ 2,501,013</b>	<b>\$ 21,712</b>	<b>\$ 2,522,725</b>	<b>\$ (22,585)</b>
								100.0%	0.9%	100.9%	

**WESTON PUBLIC SCHOOLS**  
**FY22 FINANCIAL REPORT (UNAUDITED)**

As of June 30, 2022

Period: 12 of 12

2018-2019 Year-End Expense	2019-2020 Year-End Expense	2020-2021 Year-End Expense	Object Code	Description	2021-22						
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Expended & Encumbered To EOY	Balance Available
				<i><b>Equipment (7000's)</b></i>							
491,849	472,391	629,395	7300	Equipment	127,750		127,750	319,680	221,496	541,176	(413,426)
<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>\$ 319,680</b>	<b>\$ 221,496</b>	<b>\$ 541,176</b>	<b>\$ (413,426)</b>
				<i><b>Other Objects (8000's)</b></i>				250.2%	173.4%	423.6%	
80,845	91,658	80,424	8100	Dues, Fees and Memberships	97,310		97,310	87,211	0	87,211	10,099
25,969	21,888	20,110	8900	Other Objects	24,895		24,895	24,317	0	24,317	578
<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>\$ 111,528</b>	<b>\$ -</b>	<b>\$ 111,528</b>	<b>\$ 10,677</b>
				<i><b>Revenue Offset (9000's)</b></i>				91.3%	0.0%	91.3%	
(124,228)	(102,106)	(22,498)	9200	Technology Revenue	(29,042)		(29,042)	(29,042)	-	(29,042)	-
(73,440)	(60,515)	(61,920)	9201	Participation Fees, Athletics	(67,704)		(67,704)	(73,800)	-	(73,800)	6,096
(20,127)	(15,914)	-	9202	Gate Receipts, Athletics	(14,500)		(14,500)	(18,350)	-	(18,350)	3,850
	-	(134,377)	9204	Transportation Credits	-		-	(77,445)	-	(77,445)	77,445
(578,611)	(655,410)	(859,340)	9205	Excess Cost SPED	(794,074)		(794,074)	(812,440)	-	(812,440)	18,366
(87,101)	(89,626)	(74,625)	9206	Pre School Tuition SPED	(105,000)		(105,000)	(79,561)	-	(79,561)	(25,439)
(28,822)	(68,171)	(76,283)	9207	Regular Ed. Tuition	(39,924)		(39,924)	(75,981)	-	(75,981)	36,057
(44,580)	(46,817)	(37,813)	9208	Revenue from Town for Fields	(42,681)		(42,681)	(19,878)	-	(19,878)	(22,803)
(30,000)	(39,600)	(11,000)	9209	Parking Fees	(45,000)		(45,000)	(40,000)	-	(40,000)	(5,000)
(65,983)	(24,112)	(14,161)	9210	Theater Receipts	(60,250)		(60,250)	(46,050)	-	(46,050)	(14,200)
(15,500)	(2,706)	-	9212	Facility Use Rental	(17,500)		(17,500)	-	-	-	(17,500)
(690)	(6,947)	(6,815)	9215	Medicaid Revenue	(6,000)		(6,000)	(4,768)	-	(4,768)	(1,232)
				Budgeted Reduction	(81,000)		(81,000)	-	-	-	(81,000)
<b>(\$1,069,082)</b>	<b>(\$1,111,924)</b>	<b>(\$1,298,832)</b>		<b>Total Revenue Offset</b>	<b>(\$1,302,675)</b>	<b>\$ -</b>	<b>(\$1,302,675)</b>	<b>(\$1,277,316)</b>	<b>\$ -</b>	<b>(\$1,277,316)</b>	<b>(\$25,359)</b>
<b>51,946,733</b>	<b>\$ 52,248,792</b>	<b>\$ 52,922,852</b>		<b>GRAND TOTAL</b>	<b>\$ 55,070,090</b>	<b>\$ -</b>	<b>\$ 55,070,090</b>	<b>\$ 52,963,580</b>	<b>\$ 715,459</b>	<b>\$ 53,679,039</b>	<b>\$ 1,391,051</b>
								96.17%	1.30%	97.47%	2.53%



September 16, 2022

**TO:** BOE Finance Committee

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

**SUBJECT:** August Financial Report for FY 22-23

Below is a summary report of the FY 23 Budget through August 2022.

FY -23 CATEGORY SUMMARY						
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Projected to EOY	Available Balance
Salaries (1000's)	33,765,943	2,011,478	29,110,258	2,644,206	33,765,943	-
Benefits (2000's)	10,377,379	1,888,787	8,011,883	476,709	10,377,379	-
Professional Services (3000's)	1,527,747	134,455	910,797	482,495	1,527,747	-
Property Services (4000s)	2,275,996	130,966	1,353,340	791,690	2,275,996	-
Other Services (5000s)	6,992,440	243,705	2,148,140	4,600,594	6,992,440	-
Supplies (6000s)	2,523,469	253,216	1,679,634	590,618	2,523,469	-
Equipment (7000s)	102,022	77,438	223,234	(198,650)	102,022	-
Other Objects (8000s)	126,306	27,455	63,172	35,679	126,306	-
Revenue (9000s)	(1,300,119)	(39,143)	-	(1,260,977)	(1,300,119)	-
<b>Total</b>	<b>\$ 56,391,182</b>	<b>\$ 4,728,357</b>	<b>\$ 43,500,459</b>	<b>\$ 8,162,366</b>	<b>\$ 56,391,182</b>	<b>\$ -</b>

**Summary**

With two months into the new fiscal year, there are no significant concerns at this time. For this reporting period our results are reflecting a full spend of the approved budget.

**Salaries & Benefits**

With turnover and changes to staffing assignment over the summer additional time is needed to analyze actual to budget. At our next meeting, we will discuss salaries and benefits in detail.

**Equipment**

We will be issuing a RFP in the upcoming weeks for the lease of our technology equipment as outlined in the budget.

**Internal Services Fund**

Claims are following a typically pattern of higher claims when staff members are on vacation.

WESTON PUBLIC SCHOOLS						
INTERNAL SERVICES FUND						
FOR HEALTH BENEFITS PROGRAM						
						9/16/2022
Fiscal Year Ended						2022
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>						
Fund Balance -July 1, 2022 (Unaudited)						\$ 418,466
Revenues:						
General Fund Appropriation						\$ 434,330
Reimbursements						\$ -
Total Contributions						\$ 434,330
Total Revenues (A)						\$ 434,330
Budgeted Claims						
Delta Dental:						
Claims						\$ 411,980
Administrative Fees						\$ 22,350
Total Dental Claims (B)						\$ 434,330
Net Change (A-B)						\$ -
Projected Fund balance June 30, 2023						\$ 418,466
<hr/>						
<b>Delta Dental- Actual Claims</b>						
<b>Month</b>						<b>Claims &amp; Fees</b>
July						27,017
August						43,476
<b>Total</b>						<b>\$ 70,493</b>
Actual YTD Spend Rate						16.2%
Theoretical YTD Spend Rate						16.7%
YTD Theoretical variance %						-0.4%

**WESTON PUBLIC SCHOOLS**

**FY23 FINANCIAL REPORT**

As of August 31, 2022

Period: 2 of 12

2019-2020 Year-End Expense	2020-2021 Year-End Expense	2021-2022 Year-End Expense	Object Code	Description	2022-2023							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<b>Salaries &amp; Wages (1000s)</b>								
2,940,692	2,721,241	2,881,354	1110	Administrators	3,139,234		3,139,234	418,259	2,238,321	482,654	3,139,234	-
14,458,759	13,925,352	14,465,388	1111	General Ed. Teachers	14,936,002		14,936,002	583,637	14,127,403	224,961	14,936,002	-
2,279,850	2,372,055	2,303,563	1112	Special Ed. Teachers	2,569,234		2,569,234	101,780	2,510,633	(43,180)	2,569,234	-
1,020,707	1,031,899	983,206	1113	Guidance	959,571		959,571	39,685	981,333	(61,447)	959,571	-
472,621	503,136	468,881	1114	Psychologist	524,553		524,553	14,994	383,154	126,405	524,553	-
193,946	162,383	202,927	1115	Social Worker	331,170		331,170	13,783	344,563	(27,176)	331,170	-
517,368	555,781	543,134	1116	Speech & Hearing	566,144		566,144	24,357	549,609	(7,822)	566,144	-
758,161	1,046,642	1,184,208	1117	Academic Assistants	1,013,599		1,013,599	44,120	1,000,203	(30,725)	1,013,599	-
205,471	210,287	169,686	1118	Talented & Gifted	110,854		110,854	7,442	173,333	(69,921)	110,854	-
399,004	412,193	403,577	1119	Library/Media	412,186		412,186	16,708	395,478	-	412,186	-
59,505	47,413	46,587	1135	Transition Coordinator	48,239		48,239	-	-	48,239	48,239	-
824,102	785,011	832,301	1139	Certified Stipends	893,646		893,646	5,455	183,238	704,953	893,646	-
584,428	577,980	574,562	1140	Academic Leader (CIL's)	670,133		670,133	23,124	556,145	90,864	670,133	-
371	1,779	2,650	1141	Mentor Teacher	3,000		3,000	-	-	3,000	3,000	-
272,612	277,908	187,872	1142	Behavioral Analyst	233,099		233,099	9,598	227,684	(4,184)	233,099	-
44,359	45,069	45,835	1145	English Language Learner	46,614		46,614	1,793	44,821	0	46,614	-
<b>\$ 25,031,956</b>	<b>\$ 24,676,129</b>	<b>\$ 25,295,731</b>		<b>Sub-Total Certified Salaries</b>	<b>\$ 26,457,277</b>	<b>\$ -</b>	<b>\$ 26,457,277</b>	<b>\$ 1,304,735</b>	<b>\$ 23,715,920</b>	<b>\$ 1,436,622</b>	<b>\$ 26,457,277</b>	<b>-</b>
					4.59%			4.9%	89.6%	5.4%	100.0%	0.0%
				<b>Other Certified Salaries</b>								
55,905	28,996	45,700	1131	Homebound Tutor	44,500		44,500	4,899	-	39,601	44,500	-
-	-	-	1136	Degree Level Change	43,520		43,520	-	-	43,520	43,520	-
147,029	164,963	278,078	1137	Substitute Teacher	178,801		178,801	70	-	178,731	178,801	-
185,735	243,990	212,521	1138	Summer Work -Certified Staff	160,408		160,408	114,643	-	45,765	160,408	-
136,838	106,600	99,315	1143	Building Substitutes	203,175		203,175	-	112,500	90,675	203,175	-
208,344	608,730	295,291	1144	Long term Substitute	118,000		118,000	-	36,178	81,822	118,000	-
-	-	-	1160	Turnover Savings	(115,000)		(115,000)	-	-	(115,000)	(115,000)	-
<b>\$ 733,851</b>	<b>\$ 1,153,278</b>	<b>\$ 930,904</b>		<b>Sub-Total Other Certified Salaries</b>	<b>\$ 633,404</b>	<b>\$ -</b>	<b>\$ 633,404</b>	<b>\$ 119,612</b>	<b>\$ 148,678</b>	<b>\$ 365,114</b>	<b>\$ 633,404</b>	<b>\$0</b>

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of August 31, 2022

Period: 2 of 12

2019-2020 Year-End Expense	2020-2021 Year-End Expense	2021-2022 Year-End Expense	Object Code	Description	2022-2023							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
								18.9%	23.5%	57.6%	100.0%	0.0%
				<b><i>Non-Certified Salaries</i></b>								
406,422	373,111	381,506	1210	Non-Cert. Supervisors	390,091		390,091	50,278	339,606	207	390,091	-
215,220	234,060	223,520	1211	Nurses	231,336		231,336	9,708	221,655	(27)	231,336	-
295,567	297,217	306,924	1215	Occupational Therapist	318,970		318,970	5,104	311,596	2,269	318,970	-
1,267,185	1,199,438	1,140,104	1221	Secretarial	1,240,609		1,240,609	130,208	950,245	160,157	1,240,609	-
1,761,865	1,837,631	1,767,360	1231	Para Educators	1,800,527		1,800,527	65,163	1,677,653	57,711	1,800,527	-
165,721	129,307	146,862	1234	Bus Aides	175,000		175,000	5,636	-	169,364	175,000	-
525,426	600,663	485,773	1235	Technicians	492,122		492,122	69,215	426,662	(3,755)	492,122	-
61,021	61,157	61,996	1237	Vocational Specialist	63,982		63,982	0	63,818	164	63,982	-
239,373	246,331	247,175	1241	Safety Monitors	253,848		253,848	10,921	242,493	434	253,848	-
476,898	509,851	506,491	1251	Custodians	515,976		515,976	65,131	449,999	846	515,976	-
455,850	492,769	460,027	1261	Maintenance Mechanics & Grounds	482,372		482,372	51,950	416,346	14,076	482,372	-
72,573	74,781	84,861	1269	Athletic Support Staff	101,762		101,762	2,978	49,456	49,328	101,762	-
168,675	182,698	197,442	1280	Non Certified Stipends	194,475		194,475	8,469	96,129	89,876	194,475	-
<b>\$ 6,111,794</b>	<b>\$ 6,239,015</b>	<b>\$ 6,010,040</b>		<b>Sub-Total Non-Certified Salaries</b>	<b>\$ 6,261,070</b>	<b>\$ -</b>	<b>\$ 6,261,070</b>	<b>\$ 474,763</b>	<b>\$ 5,245,660</b>	<b>\$ 540,648</b>	<b>\$ 6,261,070</b>	<b>\$ -</b>
				<b><i>Other Non-Certified Salaries</i></b>				7.6%	83.8%	8.6%	100.0%	0.0%
50,209	28,910	47,199	1213/1223/1 233	Non-Certified Substitutes	47,500		47,500	1,046	-	46,454	47,500	-
163,643	135,970	176,085	1212/22/38/ 42/52/62	Overtime	203,700		203,700	5,717	-	197,983	203,700	-
155,964	104,948	127,252	1268	Summer Work-Non-Cert.	162,991		162,991	105,605	-	57,386	162,991	-
202	-	-	1295	School Van Drivers	-	-	-	-	-	-	-	-
<b>\$ 370,019</b>	<b>\$ 269,828</b>	<b>\$ 350,536</b>		<b>Sub-Total Other Salaries</b>	<b>\$ 414,191</b>	<b>\$ -</b>	<b>\$ 414,191</b>	<b>\$ 112,368</b>	<b>\$ -</b>	<b>\$ 301,823</b>	<b>\$ 414,191</b>	<b>\$ -</b>
								27.1%	0.0%	72.9%	100.0%	0.0%
<b>\$ 32,247,621</b>	<b>\$ 32,338,250</b>	<b>\$ 32,587,211</b>		<b>TOTAL SALARIES</b>	<b>\$ 33,765,943</b>	<b>\$ -</b>	<b>\$ 33,765,943</b>	<b>\$ 2,011,478</b>	<b>\$ 29,110,258</b>	<b>\$ 2,644,206</b>	<b>\$ 33,765,943</b>	<b>\$ -</b>
					3.62%			6.0%	86.2%	7.8%	100.0%	0.0%

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					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<b>Benefits (2000's)</b>								
7,790,363	8,324,773	8,412,125	2000	Health Insurance	9,321,902		9,321,902	1,514,071	7,955,324	(147,493)	9,321,902	-
(1,361,419)	(1,438,037)	(1,508,844)	2022	Premium Cost Share	(1,664,207)		(1,664,207)	-	-	(1,664,207)	(1,664,207)	-
552,072	562,991	540,802	2001	Social Security	460,428		460,428	49,164	-	411,263	460,428	-
460,986	464,653	465,667	2002	Medicare	501,860		501,860	29,004	-	472,856	501,860	-
205,411	175,279	175,275	2003	Workers Compensation	185,790		185,790	175,214	-	10,576	185,790	-
60,043	56,973	25,494	2004	Unemployment Compensation	60,000		60,000	-	-	60,000	60,000	-
315,665	468,582	149,718	2005	Early Retirement Incentive	-		-	-	-	-	-	-
1,088,303	1,072,696	1,177,822	2007	Pension Contributions	1,324,006		1,324,006	110,992	-	1,213,014	1,324,006	-
58,565	75,005	73,227	2010	Tuition Reimbursement	75,000		75,000	-	-	75,000	75,000	-
64,926	63,528	63,952	2011-12	Life Insurance	67,600		67,600	10,341	56,559	700	67,600	-
24,556	86,591	105,506	2014	Sick Bank	45,000		45,000	-	-	45,000	45,000	-
<b>\$9,259,470</b>	<b>\$9,913,035</b>	<b>\$9,680,744</b>		<b>TOTAL BENEFITS</b>	<b>\$10,377,379</b>	<b>\$0</b>	<b>\$10,377,379</b>	<b>\$1,888,787</b>	<b>\$8,011,883</b>	<b>\$476,709</b>	<b>\$10,377,379</b>	<b>\$0</b>
					7.20%			18.2%	77.2%	4.6%	100.0%	
				<b>Professional &amp; Technical Services (3000s)</b>								
195,184	174,773	545,611	3210	Contracted Services Educational	385,700		385,700	16,357	369,343	-	385,700	-
265,218	139,888	128,921	3220-21	Consulting Services	120,835		120,835	16,604	95,020	9,211	120,835	-
80,956	93,201	123,549	3235	Testing	79,950		79,950	26,838	53,113	-	79,950	-
217,617	210,355	6,158	3239	Other Pupil Services	182,085		182,085	13,300	7,910	160,875	182,085	-
72,230	220,134	64,991	3303	Management Services	70,733		70,733	14,326	34,173	22,235	70,733	-
2,335	2,015	1,775	3304	License Fees-Facilities	3,500		3,500	1,275	1,060	1,165	3,500	-
237,145	204,996	245,731	3306	Legal Fees-SPED	240,000		240,000	17,145	222,855	-	240,000	-
186,270	164,948	167,193	3306	Legal Fees- Districtwide	150,000		150,000	26,001	114,000	10,000	150,000	-
68,638	83,425	95,138	3308	Police/Fire	111,869		111,869	-	450	111,419	111,869	-
148,442	72,208	67,382	3309	Professional Technical Services	129,349		129,349	2,610	12,875	113,864	129,349	-
52,049	21,917	49,966	3310	Sports Officials	53,726		53,726	-	-	53,726	53,726	-
<b>\$ 1,526,084</b>	<b>\$ 1,387,859</b>	<b>\$ 1,496,415</b>		<b>TOTAL PROF. &amp; TECH SERVICES</b>	<b>\$ 1,527,747</b>	<b>\$ -</b>	<b>\$ 1,527,747</b>	<b>\$ 134,455</b>	<b>\$ 910,797</b>	<b>\$ 482,495</b>	<b>\$ 1,527,747</b>	<b>\$ -</b>
								8.8%	59.6%	31.6%	100.0%	

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					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Property Services (4000s)</i>								
746,875	848,529	859,036	4200	Cleaning Services	923,080		923,080	76,016	836,676	10,387	923,080	-
40,741	39,855	48,405	4202	Rubbish Removal	51,133		51,133	960	4,947	45,226	51,133	-
95,688	68,366	122,591	4302	Equipment Repairs	153,927		153,927	706	58,845	94,376	153,927	-
260,100	150,940	158,732	4400	Equipment Rental	156,980		156,980	12,585	144,395	-	156,980	-
4,397	4,924	5,297	4401	Rental of Facilities	4,675		4,675	-	2,376	2,299	4,675	-
198,222	123,415	74,770	4500	Repair Allowance	200,000		200,000	-	3,788	196,212	200,000	-
30,540	64,302	29,913	4514	Fire Alarm System	32,000		32,000	-	12,000	20,000	32,000	-
215,822	167,812	172,720	4518	Sewer System Plant Maintenance	164,795		164,795	-	114,795	50,000	164,795	-
120,757	121,482	146,866	4520	Service Contracts	146,232		146,232	2,829	122,898	20,504	146,232	-
60,393	58,389	61,247	4530	Parks & Recreation	69,944		69,944	-	-	69,944	69,944	-
21,756	23,746	24,803	4539	Building Management System	25,525		25,525	121	24,185	1,219	25,525	-
153,145	13,835	16,959	4540	Athletic Facilities Repairs	29,500		29,500	2,400	16,195	10,905	29,500	-
200,839	147,127	173,293	4533- 4/4541/4542 /4543/ 4550/4602	Contracted Services	215,570		215,570	-	8,000	207,570	215,570	-
17,370	53,702	122,304	4600	Special Projects	-		-	-	-	-	-	-
9,032	9,450	2,366	4604	Snow Plowing	10,500		10,500	-	-	10,500	10,500	-
1,081	1,252	900	4605	Signage	1,500		1,500	-	200	1,300	1,500	-
7,398	-	-	4610	Playground Repairs	-		-	-	-	-	-	-
81,552	81,552	138,631	4701	Security System Monitoring	82,135		82,135	35,348	540	46,247	82,135	-
9,966	5,936	12,076	4702	Locks/Keys	8,500		8,500	-	3,500	5,000	8,500	-
<b>\$ 2,275,674</b>	<b>\$ 1,984,614</b>	<b>\$ 2,170,908</b>		<b>TOTAL PROPERTY SERVICES</b>	<b>\$ 2,275,996</b>	<b>\$ -</b>	<b>\$ 2,275,996</b>	<b>\$ 130,966</b>	<b>\$ 1,353,340</b>	<b>\$ 791,690</b>	<b>\$ 2,275,996</b>	<b>\$ -</b>
								5.8%	59.5%	34.8%	100.0%	

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2019-2020 Year-End Expense	2020-2021 Year-End Expense	2021-2022 Year-End Expense	Object Code	Description	2022-2023							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Other Services (5000s)</i>								
1,252,415	1,509,158	1,589,157	5100	Regular Transportation	1,668,812		1,668,812	80	340	1,668,392	1,668,812	-
685,161	490,473	729,788	5101	SPED Transportation	825,763		825,763	214	749	824,800	825,763	-
61,557	54,105	96,953	5104	Athletic Transportation	108,009		108,009	-	88,000	20,009	108,009	-
6,816	-	1,537	5105	Extra-Curricular Transportation	22,950		22,950	-	-	22,950	22,950	-
91,051	67,457	104,190	5112	Diesel & Gasoline	140,855		140,855	28,343	43,030	69,482	140,855	-
70,605	89,784	103,321	5200	General Liability Insurance	147,409		147,409	45,112	-	102,297	147,409	-
16,650	16,650	15,525	5202	Athletic Insurance	17,078		17,078	14,400	-	2,678	17,078	-
96,485	97,536	100,707	5205	Property Insurance	106,776		106,776	104,154	-	2,622	106,776	-
91,922	87,620	89,975	5300	Communications	94,106		94,106	8,350	78,084	7,672	94,106	-
32,786	30,801	30,990	5400	Postage	32,144		32,144	5,353	20,589	6,202	32,144	-
5,964	2,592	4,440	5500	Advertising	4,000		4,000	-	883	3,117	4,000	-
16,281	14,386	17,176	5501	Printing	28,659		28,659	61	11,903	16,695	28,659	-
1,143,427	1,528,352	2,007,688	5600	Out of District Tuition	2,474,231		2,474,231	26,000	1,578,881	869,350	2,474,231	-
1,242,870	1,044,742	923,345	5601	Tuition Settlements	1,265,606		1,265,606	800	310,414	954,392	1,265,606	-
286,110	286,110	-	5605	Tuition - ESS Contract	-		-	-	-	-	-	-
44,827	29,716	15,346	5800,5802-5880	Travel & Conference	38,312		38,312	10,437	9,668	18,206	38,312	-
8,258	6,106	3,163	5801	Mileage Reimbursement	11,130		11,130	400	500	10,230	11,130	-
2,528	3,190	2,349	5900	Other Purchased Services	6,600		6,600	-	5,100	1,500	6,600	-
<b>\$ 5,155,714</b>	<b>\$ 5,358,780</b>	<b>\$ 5,835,649</b>		<b>TOTAL OTHER SERVICES</b>	<b>\$ 6,992,440</b>	<b>\$ -</b>	<b>\$ 6,992,440</b>	<b>\$ 243,705</b>	<b>\$ 2,148,140</b>	<b>\$ 4,600,594</b>	<b>\$ 6,992,440</b>	<b>\$ -</b>
								3.5%	30.7%	65.8%	100.0%	
				<i>Supplies &amp; Materials (6000's)</i>								
449,521	418,014	395,832	6110	Materials	509,177		509,177	14,837	242,980	251,360	509,177	-
21,452	17,064	22,091	6120	Office Materials	30,670		30,670	198	18,711	11,761	30,670	-
143,209	144,591	184,684	6130	Maintenance Materials	181,624		181,624	606	101,823	79,195	181,624	-
88,739	38,155	71,587	6131	Custodial Materials	78,348		78,348	-	56,706	21,642	78,348	-
16,200	12,891	16,815	6132	Security Materials	17,184		17,184	2,880	14,000	304	17,184	-
467,463	489,133	522,319	6140	Software	534,715		534,715	233,673	119,816	181,226	534,715	-
163,396	324,134	196,324	6410	Books	87,539		87,539	1,022	41,586	44,930	87,539	-
338,642	358,623	388,111	6510	Heating Oil	402,574		402,574	-	402,574	-	402,574	-
619,849	705,182	722,884	6520	Electricity	678,638		678,638	-	678,638	-	678,638	-
1,745	1,431	2,079	6530	Propane gas	3,000		3,000	-	2,800	200	3,000	-
<b>\$ 2,310,217</b>	<b>\$ 2,509,218</b>	<b>\$ 2,522,725</b>		<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 2,523,469</b>	<b>\$ -</b>	<b>\$ 2,523,469</b>	<b>\$ 253,216</b>	<b>\$ 1,679,634</b>	<b>\$ 590,618</b>	<b>\$ 2,523,469</b>	<b>\$ -</b>
								10.0%	66.6%	23.4%	100.0%	

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					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Equipment (7000's)</i>								
472,391	629,395	541,176	7300	Equipment	102,022		102,022	77,438	223,234	(198,650)	102,022	-
<b>\$ 472,391</b>	<b>\$ 629,395</b>	<b>\$ 541,176</b>		<b>TOTAL EQUIPMENT</b>	<b>\$ 102,022</b>	<b>\$ -</b>	<b>\$ 102,022</b>	<b>\$ 77,438</b>	<b>\$ 223,234</b>	<b>\$ (198,650)</b>	<b>\$ 102,022</b>	<b>\$ -</b>
								75.9%	218.8%	-194.7%	100.0%	
				<i>Other Objects (8000's)</i>								
91,658	80,424	87,211	8100	Dues, Fees and Memberships	100,911		100,911	25,418	47,822	27,671	100,911	-
21,888	20,110	24,317	8900	Other Objects	25,395		25,395	2,037	15,350	8,008	25,395	-
<b>\$ 113,546</b>	<b>\$ 100,534</b>	<b>\$ 111,528</b>		<b>TOTAL OTHER OBJECTS</b>	<b>\$ 126,306</b>	<b>\$ -</b>	<b>\$ 126,306</b>	<b>\$ 27,455</b>	<b>\$ 63,172</b>	<b>\$ 35,679</b>	<b>\$ 126,306</b>	<b>\$ -</b>
								21.7%	50.0%	28.2%	100.0%	0.0%
				<i>Revenue Offset (9000's)</i>								
(102,106)	(22,498)	(29,042)	9200	Technology Revenue	(29,042)		(29,042)	-	-	(29,042)	(29,042)	-
(60,515)	(61,920)	(73,800)	9201	Participation Fees, Athletics	(66,365)		(66,365)	-	-	(66,365)	(66,365)	-
(15,914)	-	(18,350)	9202	Gate Receipts, Athletics	(15,000)		(15,000)	-	-	(15,000)	(15,000)	-
-	(134,377)	(77,445)	9204	Transportation Credits	-		-	-	-	-	-	-
(655,410)	(859,340)	(812,440)	9205	Excess Cost SPED	(811,700)		(811,700)	-	-	(811,700)	(811,700)	-
(89,626)	(74,625)	(79,561)	9206	Pre School Tuition SPED	(63,000)		(63,000)	(25,500)	-	(37,500)	(63,000)	-
(68,171)	(76,283)	(75,981)	9207	Regular Ed. Tuition	(62,581)		(62,581)	(13,643)	-	(48,938)	(62,581)	-
(46,817)	(37,813)	(19,878)	9208	Revenue from Town for Fields	(42,681)		(42,681)	-	-	(42,681)	(42,681)	-
(39,600)	(11,000)	(40,000)	9209	Parking Fees	(45,000)		(45,000)	-	-	(45,000)	(45,000)	-
(24,112)	(14,161)	(46,050)	9210	Theater Receipts	(60,250)		(60,250)	-	-	(60,250)	(60,250)	-
(2,706)	-	-	9212	Facility Use Rental	(17,500)		(17,500)	-	-	(17,500)	(17,500)	-
(6,947)	(6,815)	(4,768)	9215	Medicaid Revenue	(6,000)		(6,000)	-	-	(6,000)	(6,000)	-
		0		Budgeted Reduction	(81,000)		(81,000)	-	-	(81,000)	(81,000)	-
<b>(\$1,111,924)</b>	<b>(\$1,298,832)</b>	<b>(\$1,277,316)</b>		<b>Total Revenue Offset</b>	<b>(\$1,300,119)</b>	<b>\$ -</b>	<b>(\$1,300,119)</b>	<b>(\$39,143)</b>	<b>\$ -</b>	<b>(\$1,260,977)</b>	<b>(\$1,300,119)</b>	<b>\$0</b>
								3.0%	0.0%	97.0%	100.0%	0.0%
<b>\$ 52,248,792</b>	<b>\$ 52,922,852</b>	<b>\$ 53,669,039</b>		<b>GRAND TOTAL</b>	<b>\$ 56,391,182</b>	<b>\$ -</b>	<b>\$ 56,391,182</b>	<b>\$ 4,728,357</b>	<b>\$ 43,500,459</b>	<b>\$ 8,162,366</b>	<b>\$ 56,391,182</b>	<b>\$ -</b>
								8.38%	77.14%	14.47%	100.00%	0.00%

**Minutes**  
**Financial, Facilities & Operations Committee**  
**June 10, 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

Guest:

Tracy Edwards, Director of Pupil Personnel Services

The meeting was called to order by Mr. Pesco at 9:01 a.m.

The Committee discussed the following items regarding pre-school:

- Ms. Edwards informed the Committee that based on the current interest level in the District's Pre-K program, it is necessary to add an additional 4-year-old class to the program. The program currently consists of two classes for 4-year-olds, but in April Ms. Edwards spoke to the Board about adding an additional class. Since then, there has been even more demand for the program, which necessitates the additional class. This would bring the total number of 4-year-old classes to four. Classes for 3-year-olds would remain at one. Total cost for these two additional classes is \$230,000.
- The Committee agreed to bring this to the full Board at the June 14<sup>th</sup> meeting for approval.

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

- Mr. DelMastro reported that all chillers have been turned on and heat has been turned off. Additionally, he's been able to maintain nearly 100% fresh air in the buildings. He added that a number of items have been ordered for capital projects, and he anticipates starting many of them on July 1.

The Committee discussed the following items regarding parking lot paving:

- Mr. DelMastro reported that the Weston DPW did make temporary repairs to the middle school drop-off loop, but it will not last past next winter. He suggested moving forward with having both the middle and high school parking lots repaved. He has received quotes from several different companies.
- The Committee agreed that the Board of Finance should be consulted, and if they agreed, then left-over funds from FY 21/22 could be used to cover the cost of the project. They also agreed to bring this to the full Board at their June 14<sup>th</sup> meeting for discussion and approval.

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

- Mr. Pesco reported that he is working with Tecton to set up a time for them to come back to the Board to answer questions that were presented to them at a previous meeting. The Board of Finance is currently reviewing the affordability of the two scenarios presented by the Optimization Committee.

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

- Mr. Cross informed the Committee that the current end-of-year balance is \$997,776. This is a \$235,895 increase from the previous month's balance. To mitigate the FY 22/23 budget, \$140,031 of this amount will be added to a non-lap account. This amount will pay for the third and final installment of the ERIP. The remaining balance after the ERIP payment will be \$857,745. The main driver for the month-over-month increase is excess cost. The total reimbursement will be \$196,254. In the December monthly report, it was reported that based on the District's preliminary submission for excess cost, the reimbursement amount would be less than budgeted by \$117,750. The District's most recent submission for end-of-year expenditures was more in line with the budget. SPED transportation costs were also reduced by \$58,549 due to attendance adjustments.
- Mr. Cross reported that the Internal Services Fund continues to trend as anticipated and the estimated fund balance for the end of the year is \$388,986.

The Committee discussed the following regarding theater repairs:

- Mr. Cross informed the Committee that the hoists in the high school auditorium need to be replaced. He recommended that the District move forward with the replacement, and that the cost be covered with left over funds from FY 21/22 to cover the cost. The

Committee agreed to bring this to the full Board at their June 14<sup>th</sup> meeting for discussion and approval.

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

- The Committee approved the May minutes without any changes.

There being no further business to discuss, the meeting adjourned at 10:03 a.m.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations

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