

October Financial, Facilities & Operations Committee Meeting

Friday, October 13, 2023 9:00 AM

Remote Session

I. Update of Facilities and Grounds Maintenance

II. Discussion on Track Resurfacing

III. FY24 Monthly Financial Update (through September) Including Internal Services Fund (for Dental)

IV. Review of FY25 Budget Calendar

V. Review of FY25 Budget Assumptions

VI. Discussion of Security Grant Award Results

VII. Approval of September Financial, Facilities and Operations Committee Minutes

VIII. Other Business

Track Resurfacing Project - Proposed date Spring-Summer 2024

BASE OPTIONS

Vendor	Demo, mill & resilient surface installation (Red Rekortan -BS)	Remove & dispose of pole vault & Replace with new long Jump Pit	Remove & dispose of pole vault & Replace and replace with asphalt	New pole vault behind bleachers	Total	Optional Double Runway for Pole Vault
Field Turf	656,415	22,440	11,880	26,400	717,135	-
ATT Sports Inc.	563,275	28,935	-	58,225	650,435	-
Rekortan	559,450	58,025	-	101,170	718,645	142,540



October 13, 2023

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: September Financial Report for FY 23-24

Transfers

There are four transfers totaling \$440,523.98 for approval.

Transfer 1 - Salary increases, \$260,067, that were pending union (AFSCME) negotiations.

Transfer 2 - \$40,000 - HR Director salary adjustment (\$40,000), the position was budgeted for an HR manager. The former manager vacated the position in the middle of FY 22-23. We discussed the need for the position to be held by a Director and that there would be an associated salary increase.

Transfer 3 - \$80,193 – A change from a guidance counselor at the WIS to a Social Worker. This mirrors the model currently in place at HES.

Transfer 4 - \$59,723.98 – Academic Assistant change.

FY2023-24 BUDGET TRANSERS

<i>Transfer 1:</i>				
TO	Nurses		\$ 6,981.00	
TO	Occupational/Physical Therapists		\$ 6,384.60	
TO	Administrative Support		\$ 53,676.99	
TO	Para-Educators		\$ 141,928.40	
TO	Technicians		\$ 13,923.60	
TO	Vocational Specialist		\$ 1,914.79	
TO	Safety Monitors		\$ 5,340.80	
TO	Custodians		\$ 17,225.20	
TO	Maintenance Mechanics & Grounds		\$ 13,231.62	
FROM	Salary Differential			\$ 260,607.00
	<i>Salary Increase that were pending union negotiations.</i>			
<i>Transfer 2:</i>				
TO	Administrators		\$ 40,000.00	
FROM	Salary Differential			\$ 40,000.00
	<i>HR Director Salary adjustment</i>			
<i>Transfer 3:</i>				
TO	Social Worker		\$ 80,193.00	
FROM	Guidance Counselor			\$ 80,193.00
	<i>Social Worker Model Change to Mirror HES</i>			
<i>Transfer 4:</i>				
TO	Academic Assistant		\$ 59,723.98	
FROM	Talented & Gifted			\$ 59,723.98
Grand Total			\$ 440,523.98	\$ 440,523.98

Financial Summary

Below is the year- to-date financial summary for the period ended September 30, 2023.

FY -2023-24 CATEGORY SUMMARY						
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Total Projected Expenditures	Available Balance
Salaries (1000's)	35,291,095	4,918,353	28,358,374	1,682,085	34,958,812	332,283
Benefits (2000's)	10,267,746	2,905,260	5,180,563	2,187,159	10,272,983	(5,237)
Professional Services (3000's)	1,561,743	183,564	1,446,002	227,194.04	1,856,760	(295,017)
Property Services (4000s)	2,143,534	410,149	1,335,426	397,959.74	2,143,534	-
Other Services (5000s)	6,721,993	2,664,291	3,692,777	399,092	6,756,160	(34,167)
Supplies (6000s)	2,848,163	711,194	1,516,908	620,061	2,848,163	-
Equipment (7000s)	182,091	183,754	204,626	(206,289)	182,091	-
Other Objects (8000s)	123,195	62,562	42,488	18,145	123,195	-
Revenue (9000s)	(1,194,505)	(190,117)	8,300	(1,012,688)	(1,194,505)	-
Total	\$ 57,945,055	\$11,849,010	\$ 41,785,463	\$ 4,312,720	\$ 57,947,193	(\$2,138)

Salaries – 332,283

- There is favorable \$120,737 net turnover savings.
- Degree level change is unfavorable by **(\$7,016)**.
- For fiscal year 2024, a third party provider will provide our behavioral support services. In addition, we will also be using a third party provider for speech support. The total savings in these object codes, \$315,956, will offset the unfavorable balance in the contracted services object code, **(\$295,017)**.
- At the end of fiscal year 2022-23, we discussed adding a Security Supervisor to oversee the district's security needs. As the position was added after the budget was approved, the object code (1210) will be unfavorable. It should be noted that in the aggregate, this will not negatively impact the salary category.

FY 2023 -24 Salary Variance		
Description	Amount (\$)	
Turnover Savings- Actual	290,737	
Turnover Savings- Budgeted	(170,000)	
<i>Net Turnover Savings</i>		120,737
Degree Level Change - Actual	(51,406)	
Degree Level Change - Budgeted	44,390	
<i>Net Degree Level Change</i>		(7,016)
Position to covered by third party provider		315,956
Post budget approved position		(97,395)
Total Variance		\$ 332,284

Benefits – (\$5,237)

- The annual premium increase for workers’ compensation was a little more than anticipated.

Other Services - (\$34,167)

- Transportation (\$43,319) – We have students attending the Regional Center for the Arts (RCA) at CES. We are providing the transportation to and from the program. The estimated transportation cost is \$43,319. We are actively exploring options to reduce this cost.
- The combined LAP insurance renewal premium was less than anticipated, \$9,760, while the renewal premium for athletic insurance was (\$608) more than budgeted. The net savings will offset the increased workers compensation premium.

Internal Services Fund

Dental claims and fees are currently trending below the two-year average and will be within budget.

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

Fiscal Year Ended	2024
STATEMENT OF REVENUES AND EXPENDITURES	
Fund Balance -July 1, 2023	\$ 418,466
Revenues:	
General Fund	\$ 434,330
Reimbursements	\$ -
Total Contributions	\$ 434,330
Total Revenues (A)	\$ 434,330
Actual 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, 2024	\$ 418,466
Dental- Actual Claims & Fees	
Month	Claims & Fees
July	25,520
August	36,985
September	26,403
Total	\$ 88,908
Actual YTD Spend Rate	20.5%
Theoretical YTD Spend Rate	25.0%
<i>YTD Theoretical variance %</i>	-4.5%

WESTON PUBLIC SCHOOLS

FY24 FINANCIAL REPORT

As of September 30, 2023

Period: 3 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 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>Salaries & Wages (1000s)</i>								
2,721,241	2,881,354	2,854,614	1110	Administrators	3,289,372	40,000	3,329,372	752,192	2,577,181	-	3,329,372	-
13,925,352	14,465,388	14,827,266	1111	General Ed. Teachers	15,410,044	-	15,410,044	1,837,847	13,383,258		15,221,105	188,939
2,372,055	2,303,563	2,522,780	1112	Special Ed. Teachers	2,419,305	-	2,419,305	307,795	2,111,692		2,419,487	(182)
1,031,899	983,206	1,021,018	1113	Guidance	1,071,301	(80,193)	991,108	110,740	837,583		948,323	42,785
503,136	468,881	397,172	1114	Psychologist	418,788	-	418,788	48,322	370,466		418,788	-
162,383	202,927	353,558	1115	Social Worker	382,038	80,193	462,231	54,328	407,903		462,231	-
555,781	543,134	539,131	1116	Speech & Hearing	605,719	-	605,719	67,542	455,320		522,862	82,857
1,046,642	1,184,208	887,328	1117	Academic Assistants	1,207,351	59,724	1,267,075	126,942	1,123,006	17,126	1,267,075	-
210,287	169,686	110,854	1118	Talented & Gifted	119,448	(59,724)	59,724	6,891	52,833	-	59,724	-
412,193	403,577	400,239	1119	Library/Media	430,504	-	430,504	39,592	418,618	-	458,209	(27,705)
47,413	46,587	57,886	1135	Transition Coordinator	66,427	-	66,427	7,665	58,762	-	66,427	-
785,011	832,301	847,138	1139	Certified Stipends	952,246	-	952,246	100,450	180,268	671,528	952,246	-
577,980	574,562	651,668	1140	Academic Leader (CIL's)	1,011,911	-	1,011,911	119,881	869,645	-	989,526	22,385
1,779	2,650	1,852	1141	Mentor Teacher	3,000	-	3,000	50	-	2,950	3,000	-
277,908	187,872	113,090	1142	Behavioral Analyst	233,099	-	233,099	-	-	-	0	233,099
45,069	45,835	58,267	1145	English Language Learner	83,614	-	83,614	5,513	64,991	-	70,504	13,110
\$ 24,676,129	\$ 25,295,731	\$ 25,643,861		Sub-Total Certified Salaries	\$ 27,704,167	\$ 40,000	\$ 27,744,167	\$ 3,585,749	\$ 22,911,526	\$ 691,604	\$ 27,188,880	555,287
					8.03%			12.9%	82.6%	2.5%	98.0%	2.0%
				<i>Other Certified Salaries</i>								
28,996	45,700	40,788	1131	Homebound Tutor	44,500	-	44,500	4,244	-	40,256	44,500	-
-	-	-	1136	Degree Level Change	44,390	-	44,390	-	-	-	-	44,390
164,963	278,078	246,814	1137	Substitute Teacher	178,801	-	178,801	3,455	-	175,346	178,801	-
243,990	212,521	189,064	1138	Summer Work -Certified Staff	180,408	-	180,408	127,053	-	53,355	180,408	-
106,600	99,315	127,403	1143	Building Substitutes	203,175	-	203,175	7,930	154,310	40,935	203,175	-
608,730	295,291	385,336	1144	Long term Substitute	118,000	-	118,000	2,713	8,595	106,692	118,000	-
-	-	-	1160	Turnover Savings	(170,000)	-	(170,000)	-	-	-	0	(170,000)
\$ 1,153,278	\$ 930,904	\$ 989,404		Sub-Total Other Certified Salaries	\$ 599,274	\$ -	\$ 599,274	\$ 145,395	\$ 162,905	\$ 416,584	\$ 724,884	\$ (125,610)

WESTON PUBLIC SCHOOLS

FY24 FINANCIAL REPORT

As of September 30, 2023

Period: 3 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2022-2023							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
								24.3%	27.2%	69.5%	121.0%	-21.0%
				<i>Non-Certified Salaries</i>								
373,111	381,506	413,013	1210	Non-Cert. Supervisors	399,263	-	399,263	110,079	386,579	-	496,658	(97,395)
234,060	223,520	213,706	1211	Nurses	231,336	6,981	238,317	29,998	208,319	-	238,317	-
297,217	306,924	247,373	1215	Occupational & Physical Therapists	318,970	6,385	325,355	29,120	296,234		325,355	-
1,199,438	1,140,104	1,156,839	1221	Administrative Support	1,245,726	53,677	1,299,403	239,660	1,056,421	3,321	1,299,403	-
1,837,631	1,767,360	1,697,360	1231	Para Educators	1,754,083	141,928	1,896,012	241,655	1,607,586	46,771	1,896,012	-
129,307	146,862	156,413	1234	Bus Aides	147,297	-	147,297	10,019	-	137,278	147,297	-
600,663	485,773	495,877	1235	Technicians	495,836	13,924	509,760	109,488	400,271	-	509,760	-
61,157	61,996	65,017	1237	Vocational Specialist	63,818	1,915	65,733	4,137	61,595	-	65,733	-
246,331	247,175	262,406	1241	Safety Monitors	292,184	5,341	297,525	38,726	258,799	-	297,525	-
509,851	506,491	513,999	1251	Custodians	515,130	17,225	532,355	106,357	425,998	-	532,355	-
492,769	460,027	477,370	1261	Maintenance Mechanics & Grounds	531,335	13,232	544,567	108,809	435,236	522	544,567	-
74,781	84,861	90,458	1269	Athletic Support Staff	114,325	-	114,325	9,309	55,843	49,173	114,325	-
182,698	197,442	192,939	1280	Non Certified Stipends	197,155	-	197,155	17,052	85,578	94,525	197,155	-
\$ 6,239,015	\$ 6,010,040	\$ 5,982,771		Sub-Total Non-Certified Salaries	\$ 6,306,458	\$ 260,607	\$ 6,567,065	\$ 1,054,410	\$ 5,278,460	\$ 331,590	\$ 6,664,460	\$ (97,395)
				<i>Other Non-Certified Salaries</i>				16.1%	80.4%	5.0%	101.5%	-1.5%
28,910	47,199	39,524	1213/12 23/1233	Non-Certified Substitutes	47,500	-	47,500	527	5,483	41,490	47,500	-
135,970	176,085	199,553	1212/22/ 38/42/52 /62	Overtime	203,700	-	203,700	33,023	-	170,677	203,700	-
104,948	127,252	114,912	1268	Summer Work-Non-Cert.	129,388		129,388	99,248	-	30,140	129,388	-
-	-	-	1270	Salary Differential	300,607	(300,607)	-	-	-	-	-	-
\$ 269,828	\$ 350,536	\$ 353,988		Sub-Total Other Salaries	\$ 681,195	\$ (300,607)	\$ 380,588	\$ 132,799	\$ 5,483	\$ 242,306	\$ 380,588	\$ -
								34.9%	1.4%	63.7%	100.0%	0.0%
\$ 32,338,250	\$ 32,587,211	\$ 32,970,025		TOTAL SALARIES	\$ 35,291,095	-	\$ 35,291,095	\$ 4,918,353	\$ 28,358,374	\$ 1,682,085	\$ 34,958,812	\$ 332,283
					7.04%			13.9%	80.4%	4.8%	99.1%	0.9%

WESTON PUBLIC SCHOOLS

FY24 FINANCIAL REPORT

As of September 30, 2023

Period: 3 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 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>Benefits (2000's)</i>								
8,324,773	8,412,125	9,202,598	2000	Health Insurance	8,789,192	-	8,789,192	2,543,837	6,189,651	55,705	8,789,192	-
(1,437,860)	(1,508,844)	(1,705,489)	2022	Premium Cost Share	(1,437,949)	-	(1,437,949)	(198,322)	(1,123,989)	(115,638)	(1,437,949)	-
562,991	540,802	548,959	2001	Social Security	433,234	-	433,234	92,598	-	340,636	433,234	-
464,653	465,667	471,544	2002	Medicare	560,567	-	560,567	68,071	-	492,497	560,567	-
175,279	175,275	175,214	2003	Workers Compensation	175,214	-	175,214	180,451	-	-	180,451	(5,237)
56,973	25,494	14,660	2004	Unemployment Compensation	60,000	-	60,000	-	35,000	25,000	60,000	-
468,582	149,718	130,080	2005	Early Retirement Incentive	-	-	-	-	-	-	-	-
1,072,998	1,177,822	1,328,122	2007	Pension Contributions	1,489,387	-	1,489,387	201,458	30,615	1,257,315	1,489,387	-
75,005	83,227	91,124	2010	Tuition Reimbursement	85,500	-	85,500	-	-	85,500	85,500	-
63,528	63,952	63,051	2011-12	Life & Disability Insurance	67,600	-	67,600	17,168	49,287	1,145	67,600	-
86,591	105,506	56,400	2014	Sick Bank	45,000	-	45,000	-	-	45,000	45,000	-
\$9,913,513	\$9,690,744	\$10,376,262		TOTAL BENEFITS	\$10,267,746	\$-	\$10,267,746	\$2,905,260	\$5,180,563	\$2,187,159	\$10,272,983	(\$5,237)
					-1.05%			28.3%	50.5%	21.3%	100.1%	-0.05%
				<i>Professional & Technical Services (3000s)</i>								
174,773	545,611	504,232	3210	Contracted Services Educational	285,176	-	285,176	39,670	540,523	-	580,193	(295,017)
139,888	128,921	149,405	3220-21	Consulting Services	174,835	-	174,835	37,040	90,366	47,429	174,835	-
89,901	123,549	75,937	3235	Testing	94,270	-	94,270	23,689	14,342	56,239	94,270	-
210,355	6,158	106,990	3239	Other Pupil Services	292,400	-	292,400	21,228	258,772	12,400	292,400	-
220,134	64,991	66,056	3303	Management Services	47,243	-	47,243	16,154	16,344	14,745	47,243	-
2,015	1,775	2,064	3304	License Fees-Facilities	3,500	-	3,500	1,355	1,540	605	3,500	-
204,996	245,731	232,999	3306	Legal Fees-SPED	240,000	-	240,000	26,008	213,993	-	240,000	-
164,948	167,193	187,860	3306	Legal Fees- Districtwide	150,000	-	150,000	5,370	134,630	10,000	150,000	-
83,425	95,138	106,091	3308	Police/Fire	117,799	-	117,799	-	103,104	14,695	117,799	-
72,208	67,382	67,685	3309	Professional Technical Services	102,978	-	102,978	13,050	18,846	71,082	102,978	-
21,917	49,966	41,996	3310	Sports Officials	53,542	-	53,542	-	53,542	-	53,542	-
\$ 1,384,560	\$ 1,496,415	\$ 1,541,315		TOTAL PROF. & TECH SERVICES	\$ 1,561,743	\$-	\$ 1,561,743	\$ 183,564	\$ 1,446,002	\$ 227,194	\$ 1,856,760	(\$ 295,017)
								11.8%	92.6%	14.5%	118.9%	-18.9%

WESTON PUBLIC SCHOOLS

FY24 FINANCIAL REPORT

As of September 30, 2023

Period: 3 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 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>Property Services (4000s)</i>								
848,529	859,036	907,204	4200	Cleaning Services	979,576	-	979,576	242,294	726,882	10,400	979,576	-
39,855	48,405	50,825	4202	Rubbish Removal	67,547	-	67,547	11,787	40,010	15,750	67,547	-
68,301	122,591	82,370	4302	Equipment Repairs	165,551	-	165,551	12,422	29,761	123,368	165,551	-
155,864	164,029	184,530	4400	Equipment Rental	164,217	-	164,217	25,973	137,456	789	164,217	-
121,171	74,770	213,171	4500	Repair Allowance	150,000	-	150,000	3,530	23,250	123,220	150,000	-
64,302	29,913	30,182	4514	Fire Alarm System	32,000	-	32,000	30,430	6,000	(4,430)	32,000	-
167,812	172,720	201,994	4518	Sewer System Plant Maintenance	144,795	-	144,795	2,468	142,328	-	144,795	-
145,229	171,669	205,809	4520	Service Contracts	166,899	-	166,899	66,473	88,592	11,834	166,899	-
58,389	61,247	93,203	4530	Parks & Recreation	77,759	-	77,759	-	62,000	15,759	77,759	-
12,703	16,959	39,271	4540	Athletic Facilities Repairs	59,500	-	59,500	2,345	31,385	25,770	59,500	-
151,315	186,270	195,029	4541	Contracted Services	89,300	-	89,300	12,428	11,872	65,000	89,300	-
53,702	122,304	109,755	4600	Special Projects	-	-	-	-	-	-	-	-
9,450	2,366	11,275	4604	Snow Plowing	10,500	-	10,500	-	-	10,500	10,500	-
81,552	138,631	35,888	4701	Security System Monitoring	35,890	-	35,890	-	35,890	-	35,890	-
\$ 1,978,173	\$ 2,170,908	\$ 2,360,505		TOTAL PROPERTY SERVICES	\$ 2,143,534	\$ -	\$ 2,143,534	\$ 410,149	\$ 1,335,426	\$ 397,960	\$ 2,143,534	\$ -
								19.1%	62.3%	18.6%	100.0%	0.0%

WESTON PUBLIC SCHOOLS

FY24 FINANCIAL REPORT

As of September 30, 2023

Period: 3 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 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 (5000's)</i>								
1,509,158	1,589,157	1,592,600	5100	Regular Transportation	1,687,804	-	1,687,804	1,660,988	70,135	-	1,731,123	(43,319)
490,473	729,788	843,911	5101	SPED Transportation	1,010,779	-	1,010,779	215,796	758,792	36,191	1,010,779	-
54,105	96,953	218,024	5104	Athletic Transportation	175,062	-	175,062	2,422	47,578	125,062	175,062	-
-	1,537	12,802	5105	Extra-Curricular Transportation	15,497	-	15,497	-	-	15,497	15,497	-
67,457	104,190	160,181	5112	Diesel & Gasoline	115,670	-	115,670	-	115,670	-	115,670	-
89,784	103,321	128,142	5200	General Liability Insurance	142,980	-	142,980	136,003	-	-	136,003	6,977
16,650	15,525	14,400	5202	Athletic Insurance	14,400	-	14,400	15,008	-	-	15,008	(608)
97,536	100,707	104,154	5205	Property Insurance	109,362	-	109,362	106,579	-	-	106,579	2,783
87,620	89,975	87,714	5300	Communications	94,106	-	94,106	14,282	72,151	7,673	94,106	-
30,801	30,990	27,469	5400	Postage	29,383	-	29,383	8,607	16,590	4,185	29,383	-
2,592	4,440	853	5500	Advertising	4,000	-	4,000	668	300	3,032	4,000	-
14,386	17,176	16,962	5501	Printing	24,437	-	24,437	6,753	6,080	11,604	24,437	-
1,528,352	2,007,688	2,367,437	5600	Out of District Tuition	2,335,763	-	2,335,763	425,049	1,641,767	268,947	2,335,763	-
1,044,742	923,345	1,063,918	5601	Tuition Settlements	903,461	-	903,461	51,585	953,126	(101,250)	903,461	-
286,110	-	-	5605	Tuition - ESS Contract	-	-	-	-	-	-	-	-
29,716	15,346	41,076	5800	Travel & Conference	42,227	-	42,227	19,870	4,676	17,681	42,227	-
6,106	3,163	3,803	5801	Mileage Reimbursement	10,430	-	10,430	600	1,800	8,030	10,430	-
3,190	2,349	5,684	5900	Other Purchased Services	6,632	-	6,632	81	4,111	2,439	6,632	-
\$ 5,358,780	\$ 5,835,649	\$ 6,689,130		TOTAL OTHER SERVICES	\$ 6,721,993	\$ -	\$ 6,721,993	\$ 2,664,291	\$ 3,692,777	\$ 399,092	\$ 6,756,160	\$ (34,167)
								39.6%	54.9%	5.9%	100.5%	-0.5%
				<i>Supplies & Materials (6000's)</i>								
418,014	395,832	884,656	6110	Materials	547,140	-	547,140	93,159	201,635	252,347	547,140	-
17,064	22,091	36,390	6120	Office Materials	32,908	-	32,908	2,499	20,123	10,286	32,908	-
136,447	184,684	174,050	6130	Maintenance Materials	181,624	-	181,624	25,584	96,117	59,923	181,624	-
37,883	71,587	95,137	6131	Custodial Materials	78,348	-	78,348	19,692	44,210	14,446	78,348	-
12,891	16,815	21,943	6132	Security Materials	17,184	-	17,184	3,797	13,774	(387)	17,184	-
489,133	522,319	517,581	6140	Software	566,868	-	566,868	494,425	60,594	11,849	566,868	-
324,134	196,324	98,833	6410	Books	103,552	-	103,552	25,293	36,054	42,206	103,552	-
358,623	388,111	325,229	6510	Heating Oil	454,796	-	454,796	16,460	405,644	32,693	454,796	-
705,182	722,884	482,463	6520	Electricity	862,742	-	862,742	30,285	635,958	196,499	862,742	-
1,431	2,079	2,890	6530	Propane	3,000	-	3,000	-	2,800	200	3,000	-
\$ 2,500,801	\$ 2,522,725	\$ 2,639,172		TOTAL SUPPLIES & MATERIALS	\$ 2,848,163	\$ -	\$ 2,848,163	\$ 711,194	\$ 1,516,908	\$ 620,061	\$ 2,848,163	\$ -
								25.0%	53.3%	21.8%	100.0%	0.0%

WESTON PUBLIC SCHOOLS

FY24 FINANCIAL REPORT

As of September 30, 2023

Period: 3 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 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>Equipment (7000's)</i>								
629,991	541,176	192,826	7300	Equipment	182,091	-	182,091	183,754	204,626	(206,289)	182,091	-
\$ 629,991	\$ 541,176	\$ 192,826		TOTAL EQUIPMENT	\$ 182,091	\$ -	\$ 182,091	\$ 183,754	\$ 204,626	(\$206,289)	\$ 182,091	\$ -
								100.9%	112.4%	-113.3%	100.0%	0.0%
				<i>Other Objects (8000's)</i>								
80,424	87,211	87,938	8100	Dues, Fees and Memberships	97,850	-	97,850	54,510	25,443	17,897	97,850	-
20,110	24,317	32,434	8900	Other Objects	25,345	-	25,345	8,053	17,045	248	25,345	-
\$ 100,534	\$ 111,528	\$ 120,372		TOTAL OTHER OBJECTS	\$ 123,195	\$ -	\$ 123,195	\$ 62,562	\$ 42,488	\$ 18,145	\$ 123,195	\$ -
								50.8%	34.5%	14.7%	100.0%	0.0%
				<i>Revenue Offset (9000's)</i>								
(22,498)	(29,042)	(29,462)	9200	Technology Revenue	(29,903)	-	(29,903)	(29,903)	-	-	(29,903)	-
(61,920)	(73,800)	(74,800)	9201	Participation Fees, Athletics	(63,761)	-	(63,761)	-	8,300	(72,061)	(63,761)	-
-	(18,350)	(21,689)	9202	Gate Receipts, Athletics	(14,000)	-	(14,000)	-	-	(14,000)	(14,000)	-
(134,377)	(77,445)	(89,987)	9204	Transportation Credits	-	-	-	-	-	-	-	-
(859,340)	(812,440)	(928,213)	9205	Excess Cost SPED	(787,045)	-	(787,045)	-	-	(787,045)	(787,045)	-
(74,625)	(79,561)	(121,242)	9206	Pre School Tuition SPED	(64,062)	-	(64,062)	(65,000)	-	938	(64,062)	-
(76,283)	(75,981)	(119,873)	9207	Regular Ed. Tuition	(87,478)	-	(87,478)	(73,430)	-	(14,048)	(87,478)	-
(37,813)	(19,878)	(61,203)	9208	Revenue from Town for Fields	(42,681)	-	(42,681)	-	-	(42,681)	(42,681)	-
(11,000)	(40,000)	(30,800)	9209	Parking Fees	(31,050)	-	(31,050)	-	-	(31,050)	(31,050)	-
(14,161)	(46,050)	(42,223)	9210	Theater Receipts	(51,025)	-	(51,025)	-	-	(51,025)	(51,025)	-
-	-	-	9212	Facility Use Rental	(17,500)	-	(17,500)	-	-	(17,500)	(17,500)	-
(6,815)	(4,768)	(14,336)	9215	Medicaid Revenue	(6,000)	-	(6,000)	(21,785)	-	15,785	(6,000)	-
(\$1,298,832)	(\$1,277,316)	(\$1,533,828)		Total Revenue Offset	(\$1,194,505)	\$ -	(\$1,194,505)	(\$190,117)	\$8,300	(\$1,012,688)	(\$1,194,505)	\$ -
								15.9%	-0.7%	84.8%	100.0%	0.0%
\$ 52,905,769	\$ 53,679,039	\$ 55,355,779		GRAND TOTAL	\$ 57,945,055	\$ -	\$ 57,945,055	\$ 11,849,010	\$ 41,785,463	\$ 4,312,720	\$ 57,947,193	(\$2,138)
								20.45%	72.11%	7.44%	100.00%	0.00%

Weston Public Schools
Budget Calendar -- FY 2025 DRAFT

KEY:

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

10/4/23 (Wed.)	Leadership Team receives draft copy of Budget Calendar.
10/13/23 (Fri.)	Board of Education Finance Committee Meeting Review of Budget Calendar.
10/16/23 (Mon.)	<u>Board of Education Meeting</u> Board reviews and votes on Budget Calendar.
10/18/23 (Wed.)	Director of Finance and Operations opens MUNIS budget module to schools and departments.
10/13-20/23	Schools and departments work on budgets and meet with the Director of Finance and Operations if necessary.
11/1/23 (Wed.)	Leadership Team Budget Discussion: Framing the Work, (2:15 – 5:15)
11/10/23 (Fri.)	School and program budget requests are due to Director of Finance and Operations from administrative staff (to be submitted earlier, if available).
11/13-11/16/23	Schools and Programs meet individually with Superintendent, Asst. Superintendent and Director of Finance.
11/15/23 (Wed.)	Building principals and central office Administrators discuss budget drafts, (2:15-4:15)
11/16/23 (Thurs.)	Central Office Leadership Team discusses budget, (8:30 – 10:30)
11/17/23 (Fri.)	Board of Education Finance Committee Meeting
12/6/23 (Wed.)	District Leadership Team finalizes budget request and prepares presentation, (3:30-5:00)
12/15/23 (Fri.)	Board of Education Finance Committee Meeting
1/24-2/24	Superintendent and Building Administrators meet with school staff. (Meetings to be scheduled.)
1/2/24 (Tue.)	Budget request delivered to Board of Education.

- 1/4/24
(Thurs.) Board of Education Meeting (6:00 p.m.) – Google Meeting
Formal Presentation of Requested Operating & Capital Budgets.
- 1/5/24
(Fri.) BOE Workshop to discuss Budget Request (9am to 1pm) - Google Meeting
- 1/8/24
(Mon.) BOE questions submitted to Superintendent by end-of-day.
- 1/10/24
(Wed.) BOE Meeting - Public Forum #1 with Administration on Budget Request (6:00 p.m.)
This will be an open forum for parents and the community to share comments and ask questions regarding the Requested Budget.
- 1/11/24
(Thurs.) BOE Workshop to discuss Budget Request (9am to 12pm) – Google Meeting
- 1/12/24
(Fri.) Board of Education Finance Committee Meeting – Google Meeting
- 1/16/24
(Tues.) BOE Monthly Meeting (6:00 p.m.) – can be used for budget meeting
on this date, or moved to later in the month – Google Meeting
- 1/17/24
(Wed.) Deadline for all written responses to Board of Education questions distributed.
- 1/18/24
(Thurs.) BOE Meeting - Public Forum #2 with Administration on Budget Request (6:00 p.m.)
This will be an open forum for parents and the community to share comments and ask questions regarding the Requested Budget.
- 1/22/24
(Mon.) BOE Workshop to discuss Budget Request (9am to 11am) – Google Meeting
- 1/23/24
(Tues.) Board of Education Meeting (6:00 p.m.) – Google Meeting
Approval and Adoption of FY 2024 Recommended Operating and Capital Budgets.
- 1/25/24
(Thurs.) Board of Education Meeting – if necessary (6:00) – Google Meeting
Approval and Adoption of FY 2024 Recommended Operating and Capital Budgets, if Necessary.
- 1/26/24
(Fri.) Board of Education transmits Operating and Capital Budgets request to the Board of Selectmen (Charter requires by February 3rd).
- 2/7/23
(Tues.) Board of Selectmen reviews Board of Education budget recommendation.
6:00 P.M.
- 2/14/23
(Tues.) BOS votes on and transmits First Selectwoman’s and Board of Education budgets to Board of Finance.
Board also nominates moderator for Annual Town Budget Meeting. Regular Board of Selectmen’s meeting. 6:00 P.M.
- 3/1/23
(Wed.) Deliver Budget Books to Board of Finance – if haven’t already been delivered.
- 3/8/23
(Wed.) Board of Finance reviews Board of Education budget request
6:00 P.M.

3/14/23 (Tues.)	Board of Finance reviews Board of Education budget request (if necessary) 6:00 P.M.
3/18/23 (Sat.)	Publish Notice of Public Hearing on budget (Charter requires 10 days prior to Public Hearing)
3/28/23 (Tues.)	Board of Finance holds Public Hearing on budget request. (Charter requires at least two weeks prior to Annual Budget Meeting) 6:00 P.M.
3/30/20 (Thurs)	Board of Finance Budget Deliberation Meeting 6:00 P.M.
4/4/23 (Tues.)	Board of Finance Budget Deliberation Meeting (if necessary) 6:00 P.M.
4/15/23 (Sat.)	Publish and Post Notice of Annual Town Budget Meeting (Charter requires at least five days prior to meeting)
4/20/23 (Thurs.)	Annual Town Budget Meeting 7:30 P.M. - Weston High School Auditorium
4/29/23 (Sat.)	Proposed Referendum 12:00pm to 8:00pm
5/1/23 (Mon.)	Board of Finance meets after Town Meeting to set mill rate.

Weston Public Schools Budget Assumptions FY 2025

The mission of the Weston Public Schools, as a caring and supportive community partnership, is to empower each student to achieve success and contribute to our global society by developing and cultivating character, knowledge and creativity through a dynamic learning experience that challenges each student to continually pursue personal excellence.

This mission serves as the lens by which the FY 2025 budget will be developed. The following principles will guide this process:

- Requests must align with [district goals](#), and the FY 2025 budget will continue to support this work.
- Curriculum and instruction funding allocations must lead to positive academic outcomes. Analysis of student performance and teaching and learning through multiple data points will determine appropriate funding and reallocations where necessary.
- Projected enrollment will be carefully analyzed to determine class size, course offerings, programming and staffing (see chart below).
- Certified and support staffing allocations will be analyzed.
- The Superintendent, Director of Finance, and Board of Education Chairperson will engage in discussions with the First Selectwoman and Town Administrator regarding possible opportunities for shared services.
- Operational and capital needs will be prioritized. The District Administration and Board of Education will collaborate with the First Selectwoman and town on long-term planning for the optimization of WPS facilities.
- Adhere to the costs associated with Employee Contracts & Health Insurance Benefits
 - WAA: 2.75% GWI.
 - WTA: 2.50% GWI plus step.
 - AFSCME: 2.75% GWI plus step (final increase will be determined pending negotiations)
 - The salaries for employees that are not affiliated with a union would be determined between May and June 2024. Salary increases for the un-affiliated groups typically have been aligned to the parallel bargaining unit. For planning purposes, the Recommended FY 25 Operating Budget would show district-wide administrators with a 2.75 percent GWI (the WAA increase); District-wide support staff is 2.75% (the AFSCME increase).
- The cost of consumable goods and services will be based on existing contracts or increased by 3.5%.
- Meet all Federal and State mandates that pertain to Connecticut School Districts.
- Carefully monitor and examine the immediate and long-term impact to the Weston Public Schools of any State of Connecticut adopted budget.

- Continue to maintain and monitor current Pupil Personnel Services and Special Education programs and services for their efficacy, ensuring that all students eligible for special education services receive a free and appropriate public education as mandated through the Individuals with Disabilities Education Act. The district will continue to explore ways to provide a continuum of services and new models of instructional delivery to address the academic, behavioral, and social-emotional needs of students, supporting their individual growth and progress within the district.

Current and Projected Enrollment Data

Listed below are the FY 2024 PowerSchool actual enrollment numbers as of October 1, 2023, and FY 2025 projected student enrollment figures. The FY 2025 projection is based on the comprehensive enrollment study presented to the BOE in December 2023. Our Special Education Department forecasts enrollment for all students that are placed in educational facilities outside the Weston Public Schools. Pre-school students are not included in the kindergarten through grade 12 enrollment numbers below.

Grade	Power School Enrollment October 1, 2023	SLAM Enrollment Projections 2024-25 ¹	FY 24-25 Change	2024-25 Proposed Number of Sections	Average Number of Students Per Sections
Kindergarten	148	135	(13)	7	20
Grade 1	128	141	13	8	18
Grade 2	142	155	13	7	23
Hurlbutt Elementary School Total	418	431	13	22	
Grade 3	159	157	(2)	7	23
Grade 4	163	172	9	8	22
Grade 5	141	170	29	8	22
Intermediate School Total	463	499	36	23	
Grade 6	151	149	(2)		
Grade 7	186	161	(25)		
Grade 8	182	187	5		
Middle School Total	519	497	(22)		
Grade 9	169	182	13		
Grade 10	179	163	(16)		

Grade 11	184	176	(8)		
Grade 12	175	185	10		
High School Total	707	706	(1)		
In-District Total (K-12)	2,107	2,133	26		
Pre-School	45	45	0		
Total In-District Enrollment	2,152	2,178	26		

¹ All data based on SLAM 12-5-22 medium 10 year enrollment projection

Budget class sizes are based on the following Board of Education guidelines: kindergarten and grade 1 class sizes range from 18-20, while grades 2 through 12 typically range from 20-24 per class. However, at the high school level, especially where a class may be a singleton, class sizes may exceed 24 on occasion.

Note: There are 32 students that attend our schools through the Open Choice program. These students are reflected in the enrollment numbers presented above. The decision to accept additional Open Choice students is mission driven and will be made when we determine initial class size projections and establish estimated sections. We would add four new Open Choice students across Kindergarten and First Grade. In the past, we have delayed this decision until late August, which is disruptive to school planning and to the needs of Open Choice families. As space permits, additional students might be added in August, which can increase the revenue received through the Open Choice grant. At no point would additional Open Choice students be accepted if additional classroom teachers are required.



STATE OF CONNECTICUT
DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION
DIVISION OF EMERGENCY MANAGEMENT AND HOMELAND SECURITY



BUDGETARY CONDITIONS AND PROJECT BUDGET

The attached budgets are approved for funding under the School Security Competitive Grant Program.

- B1. In accordance with guidelines set forth by the School Security Competitive Grant Program Working Group (Authorized by Public Act 13-3 and subsequent amendments including Public Act 20-1), funding may be transferred between line items however new line items cannot be created. Any budget changes require written notification and pre-approval by the designated DESPP Program Manager.
- B2. Funding transfers between schools are permitted on a case by case basis and require pre-approval by your designated program manager.
- B3. Revision of the entire Notice of Grant Award document is required solely for changes in the total project amount and the period of performance. This page initialed will suffice for shifts between schools and line items.
- B4. The grantee should consult the most recent version of the SSCGP Reimbursement Manual for more specific reimbursement related information.
- B5. Prior to submitting the first reimbursement request 25% total dollar amount must be spent, subsequent reimbursements can occur at 25% or greater increments of funding. The grantee may submit up to four requests in total.

School Name	Total Project Budget	State Share	Local Match
Weston High School	\$332,453.90	\$73,605.29	\$258,848.61
TOTAL:	\$332,453.90	\$73,605.29	\$258,848.61

Please initial here to indicate that you have read and understand these conditions _____



Minutes
Financial, Facilities & Operations Committee
September 15, 2023

Present:

Steve Ezzes, Committee Chair

Melissa Walker, Committee Member

Peter Gordon, Committee Member

Lisa Barbiero, Superintendent of Schools

Phil Cross, Director of Finance and Operations

Mike DelMastro, Director of Facilities

The meeting was called to order by Mr. Ezzes at 9:00 a.m.

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

- Mr. DelMastro reported that a large number of projects were completed over the Summer, including:

Hurlbut Elementary School: lighting upgrades and ceiling tile replacement in 6 North House classrooms, removal of carpet and installation of VCT tile in the maker space off the library, installation of bottle fillers in the North and East houses, waterproofing of the North House foundation, repair of collapsed sewer drain, repair of main entrance door, and general painting.

Weston Intermediate School: draining of the entire building of all heating and cooling water, repairs of several roof leaks, repairs and replacement of fittings, valves and piping, removal of VCT tiles in all three music rooms which were replaced with sound dampening tiles, and general painting.

Weston Middle School: installation of a storm drain in rear parking, addition of three water bottle fillers, replacement of lockers in A and F wings, resealing of main boiler, installation of pumps for heating and cooling water, replacement of old gym basketball backboards on bleacher side with retractable baskets, and general painting.

Weston High School: refinishing of all gym floors, installation of smartboards, addition of cast iron drainage in old boiler room, repaving of main parking lot, addition of drainage in junior lot, installation of HVAC in the dance studio, refitting of several classrooms with LED lighting.

The Committee discussed the following items regarding an update of capital projects:

- Mr. DelMastro updated the Committee on all capital projects from FY22 through FY24 and informed them of their current status. In response to Ms. Walker's query as to if there are any major issues that should be added or planned for, Mr. DelMastro reported that long-term HVAC repairs should be a focus.

The Committee discussed the following items regarding the FY23 end of year financial report including internal services fund (for dental):

- Mr. Cross informed the Committee that FY23 ended with actual expenditures of \$54,589,143, and unliquidated encumbrances of \$696,638, for a total of \$55,285,779, or 98.04% of the budget. This resulted in a budget surplus of \$1,105,402, or 1.96% of the budget. This surplus will fund an approved \$350,000 capital appropriation for security initiatives.

The surplus is due to several factors, including salary savings resulting from turnovers, family medical leave and unfilled positions. Additional factors include savings in out of district tuition and settlement agreements, transportation fleet reduction, savings in LAP insurance, a higher than budgeted excess cost reimbursement, and a credit from First Student representing credits for runs/routes that were combined for the second half of FY22.

- Regarding the Internal Services Fund, Mr. Cross reported that FY23 ended with dental claims and fees totaling \$379,637. This is \$54,694 less than budgeted. During the past fiscal year, the District resumed funding the ISF from the operating budget, which resulted in the ending balance remaining at \$418,446. He added that there shouldn't be any unanticipated costs associated with the new health insurance plan.

The Committee discussed the following items regarding an update on unliquidated FY22 encumbrances:

- Mr. Cross reported that at the end of FY22, there were encumbrances totaling \$715,459. The District has liquidated \$483,833.82, leaving \$231,625.18 unliquidated to be returned to the Town. These unliquidated amounts represent settlement contracts that were either unsigned or for which backup documentation was never received to support payments.

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

- The Committee approved the June minutes without any changes.

The Committee discussed the following regarding other business:

- Mr. Cross informed the Committee that he will present a FY24 financial report in October. Additionally, he has been working with the Board of Finance to determine what a long-range budget projection on the high end would be. The Board of Finance will use those numbers for a town-wide analysis they are working on. Mr. Ezzes added that the Board of Education has been working collaboratively with the Board of Finance to create a long-range capital spending report.
- The Committee agreed that in order for the EOC (Educational Optimization Committee) to plan appropriately, a list of projects for each school should be discussed at the October meeting.

There being no further business to discuss, the meeting adjourned at 9:53 a.m.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations