

June Facilities, Finance & Operations Meeting
Friday, June 14, 2024 9:00 AM
Remote Session

- I. Update of Facilities and Grounds Maintenance
- II. Discussion on the Healthy Building Initiative
- III. FY24 Monthly Financial Update (through May) Including Internal Services Fund (for Dental)
- IV. Approval of May Financial, Facilities and Operations Committee Minutes
- V. Other Business



June 14, 2024

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: FY 2023-24 Financial Report for the Period Ending May 31, 2024

Financial Summary

Below is the year- to-date financial summary for the period ending May 31, 2024:

FY 2023-24 CATEGORY SUMMARY								
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Total Projected Expenditures	Available Balance	Previous Month Balance	Month Over Month Change
Salaries (1000's)	35,291,095	29,462,813	4,806,528	378,088	34,647,429	643,666	595,772	47,894
Benefits (2000's)	10,267,746	9,780,387	313,500	(43,526)	10,050,361	217,386	315,997	(98,611)
Professional Services (3000's)	1,561,743	1,307,909	458,779	100,642	1,867,330	(305,587)	(348,875)	43,288
Property Services (4000s)	2,143,534	1,790,760	357,142	(4,367)	2,143,534	-	-	-
Other Services (5000s)	6,721,993	5,446,386	1,313,267	47,225	6,806,877	(84,884)	(84,884)	-
Supplies (6000s)	2,848,163	2,238,215	741,531	33,364	3,013,111	(164,948)	(164,948)	-
Equipment (7000s)	182,091	193,953	55,071	-	249,024	(66,933)	(45,862)	(21,071)
Other Objects (8000s)	123,195	120,901	9,265	(6,972)	123,195	0	-	0
Revenue (9000s)	(1,194,505)	(1,324,277)	8,740	(145,344)	(1,460,881)	266,376	267,021	(645)
Total	\$ 57,945,055	\$49,017,047	\$ 8,063,823	\$ 359,111	\$ 57,439,980	\$505,074	\$534,219	(\$29,145)

Month over Month Changes:

At this point in the year, it is typical to see variability among the object codes. The actual end of year balance will not be known until the books are closed later this summer. We will provide the end of year report at our first meeting of the new school year. With that being said, the month over month change is **(\$29,145)**. This change will reduce the projected unexpended budget to \$505,074.

As a reminder, unexpended funds are returned to the Town.

The breakdown of the changes are as follows:

Salaries - \$47,894

- Turnover savings - \$4,802
- FMLA savings – \$33,624
- Workers Comp reimbursement - \$4,588
- Salary reclassified to the sick bank object code - \$2,734
- Unpaid days off - \$1,417
- Other - \$729

Benefits - \$(98,611)

- Health Insurance – This year’s OPEB Trust Fund contribution will be significantly less than budgeted. Based on our recently concluded budget discussions with the BoF, the methodology has changed. Last year’s reimbursement was based on the actuarial estimates for benefits payout. Beginning this year, the reimbursement will instead be based on actual net cost.

I have reduced the anticipated reimbursement by \$98,611. This amount represents contribution by retirees (cost share) and TRB subsidies.

Professional Fees – \$43,288

The change is driven by a \$42,119 reduction in the anticipated expenditures for legal fees.

- Legal fees - Based on the current year and historical trends the anticipated expenditures for both SPED and district-wide legal fees have been reduced by a combined amount of \$42,119.
- There is also a combined net reduction in several object codes totaling \$1,169.

Equipment - \$(21,071)

- Fitness center equipment replacement.

Revenue Offset – \$(645)

- Participation fee greater than budgeted - \$14,899
- Excess reimbursement - \$(18,515) – Although the state’s excess cost grant was increased it remains not fully funded. This year, statewide requests for reimbursement have exceeded available funds. Based on the new-tiered formula for reimbursement our overall reimbursement rate was slightly lower than previously anticipated.
- Theater Receipts were greater than budgeted - \$1,802
- Medicare reimbursement - \$1,694

Internal Services Fund

Dental claims and fees are in-line with historical averages.

**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							33,350
August							40,186
September							20,239
October							28,564
November							34,292
December							26,288
January							27,039
February							34,543
March							36,821
April							27,167
May							25,188
Total							\$ 333,677
Actual YTD Spend Rate							76.8%
Theoretical YTD Spend Rate							91.7%
YTD Theoretical variance %							-14.8%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT

As of May 31, 2024

Period: 11 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2023-2024							
					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	3,071,640	264,497	-	3,336,137	(6,765)
13,925,352	14,465,388	14,827,266	1111	General Ed. Teachers	15,410,044	0	15,410,044	12,695,439	2,474,562	-	15,170,000	240,044
2,372,055	2,303,563	2,522,780	1112	Special Ed. Teachers	2,419,305	0	2,419,305	1,918,214	442,522	-	2,360,737	58,568
1,031,899	983,206	1,021,018	1113	Guidance	1,071,301	(80,193)	991,108	775,178	173,145	-	948,323	42,785
503,136	468,881	397,172	1114	Psychologist	418,788	0	418,788	338,252	80,536	-	418,788	-
162,383	202,927	353,558	1115	Social Worker	382,038	80,193	462,231	349,021	62,223	-	411,244	50,987
555,781	543,134	539,131	1116	Speech & Hearing	605,719	0	605,719	476,504	34,265	-	510,769	94,950
1,046,642	1,184,208	887,328	1117	Academic Assistants	1,207,351	59,724	1,267,075	1,063,678	212,821	-	1,276,498	(9,423)
210,287	169,686	110,854	1118	Talented & Gifted	119,448	(59,724)	59,724	48,239	11,485	-	59,724	(0.09)
412,193	403,577	400,239	1119	Library/Media	430,504	0	430,504	368,916	89,293	-	458,209	(27,705)
47,413	46,587	57,886	1135	Transition Coordinator	66,427	0	66,427	46,279	5,495	-	51,774	14,653
785,011	832,301	847,138	1139	Certified Stipends	952,246	0	952,246	691,109	33,752	201,733	926,594	25,652
577,980	574,562	651,668	1140	Academic Leader (CIL's)	1,011,911	0	1,011,911	825,847	143,839	-	969,686	42,225
1,779	2,650	1,852	1141	Mentor Teacher	3,000	0	3,000	2,271	-	-	2,271	729
277,908	187,872	113,090	1142	Behavioral Analyst	233,099	0	233,099	-	-	-	-	233,099
45,069	45,835	58,267	1145	English Language Learner	83,614	0	83,614	56,435	14,070	-	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	\$ 22,727,021	\$ 4,042,505	\$ 201,733	\$ 26,971,258	772,909
					8.03%			81.9%	14.6%	0.7%	97.2%	2.8%
				<i>Other Certified Salaries</i>								
28,996	45,700	40,788	1131	Homebound Tutor	44,500	-	44,500	18,504	-	25,996	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	192,677	4,680	(18,556)	178,801	-
243,990	212,521	189,064	1138	Summer Work -Certified Staff	180,408	-	180,408	127,152	-	53,256	180,408	-
106,600	99,315	127,403	1143	Building Substitutes	203,175	-	203,175	132,308	20,930	49,938	203,175	-
608,730	295,291	385,336	1144	Long term Substitute	118,000	-	118,000	183,485	40,775	(106,261)	118,000	-
-	-	-	1160	Turnover Savings	(170,000)	-	(170,000)	-	-	-	-	(170,000)
\$ 1,153,278	\$ 930,904	\$ 989,404		Sub-Total Other Certified Salaries	\$ 599,274	\$ -	\$ 599,274	\$ 654,126	\$ 66,385	\$ 4,372	\$ 724,884	\$ (125,610)
								109.2%	11.1%	0.7%	121.0%	-21.0%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT

As of May 31, 2024

Period: 11 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2023-2024							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Non-Certified Salaries</i>								
373,111	381,506	413,013	1210	Non-Cert. Supervisors	399,263	-	399,263	449,277	47,381	-	496,658	(97,395)
234,060	223,520	213,706	1211	Nurses	231,336	6,981	238,317	209,986	28,331	-	238,317	-
297,217	306,924	247,373	1215	Occupational & Physical Therapists	318,970	6,385	325,355	246,291	42,995	-	289,286	36,069
1,199,438	1,140,104	1,156,839	1221	Administrative Support	1,245,726	53,677	1,299,403	1,148,413	177,470	(26,480)	1,299,403	-
1,837,631	1,767,360	1,697,360	1231	Para Educators	1,754,083	141,928	1,896,012	1,644,755	188,734	62,522	1,896,012	-
129,307	146,862	156,413	1234	Bus Aides	147,297	-	147,297	126,215	-	21,082	147,297	-
600,663	485,773	495,877	1235	Technicians	495,836	13,924	509,760	457,679	47,646	-	505,325	4,434
61,157	61,996	65,017	1237	Vocational Specialist	63,818	1,915	65,733	40,307	7,407	-	47,715	18,018
246,331	247,175	262,406	1241	Safety Monitors	292,184	5,341	297,525	258,392	18,055	-	276,447	21,078
509,851	506,491	513,999	1251	Custodians	515,130	17,225	532,355	461,385	57,331	-	518,715	13,640
492,769	460,027	477,370	1261	Maintenance Mechanics & Grounds	531,335	13,232	544,567	485,151	58,893	-	544,045	522
74,781	84,861	90,458	1269	Athletic Support Staff	114,325	-	114,325	87,940	12,140	14,245	114,325	-
182,698	197,442	192,939	1280	Non Certified Stipends	197,155	-	197,155	131,504	11,255	54,397	197,155	-
\$ 6,239,015	\$ 6,010,040	\$ 5,982,771		Sub-Total Non-Certified Salaries	\$ 6,306,458	\$ 260,607	\$ 6,567,065	\$ 5,747,295	\$ 697,638	\$ 125,766	\$ 6,570,699	\$ (3,634)
				<i>Other Non-Certified Salaries</i>				87.5%	10.6%	1.9%	100.1%	-0.1%
28,910	47,199	39,524	1213/122 3/1233	Non-Certified Substitutes	47,500	-	47,500	35,067	-	12,433	47,500	-
135,970	176,085	199,553	1212/22/ 38/42/52/ 62	Overtime	203,700	-	203,700	200,055	-	3,645	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	\$ 334,371	\$ -	\$ 46,217	\$ 380,588	-
								87.9%	0.0%	12.1%	100.0%	0.0%
\$ 32,338,250	\$ 32,587,211	\$ 32,970,025		TOTAL SALARIES	\$ 35,291,095	\$ -	\$ 35,291,095	\$ 29,462,813	\$ 4,806,528	\$ 378,088	\$ 34,647,429	\$ 643,666
					7.04%			83.5%	13.6%	1.1%	98.2%	1.8%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT

As of May 31, 2024

Period: 11 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2023-2024							
					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	8,889,814	107,000	(152,790)	8,844,024	(54,832)
(1,437,860)	(1,508,844)	(1,705,489)	2022	Premium Cost Share	(1,437,949)	-	(1,437,949)	(1,334,749)	(82,291)	-	(1,417,040)	(20,909)
562,991	540,802	548,959	2001	Social Security	433,234	-	433,234	471,438	(38,203)	-	433,234	-
464,653	465,667	471,544	2002	Medicare	560,567	-	560,567	411,742	148,826	-	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	1,644	14,208	-	15,852	44,148
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	1,072,269	162,904	-	1,235,172	254,215
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	65,399	1,056	1,145	67,600	-
86,591	105,506	56,400	2014	Sick Bank	45,000	-	45,000	22,381	-	22,620	45,000	-
\$9,913,513	\$9,690,744	\$10,376,262		TOTAL BENEFITS	\$10,267,746	\$ -	\$10,267,746	\$9,780,387	\$313,500	(\$43,526)	\$10,050,361	\$217,386
					-1.05%			95.3%	3.1%	-0.4%	97.9%	2.12%
				<i>Professional & Technical Services (3000s)</i>								
174,773	545,611	504,232	3210	Contracted Services Educational	285,176	-	285,176	450,696	117,692	-	568,388	(283,212)
139,888	128,921	149,405	3220-21	Consulting Services	174,835	-	174,835	124,548	43,453	6,834	174,835	-
89,901	123,549	75,937	3235	Testing	94,270	-	94,270	80,944	28,970	-	109,914	(15,644)
210,355	6,158	106,990	3239	Other Pupil Services	292,400	-	292,400	205,908	75,092	-	281,000	11,400
220,134	64,991	66,056	3303	Management Services	47,243	-	47,243	31,823	5,829	9,592	47,243	-
2,015	1,775	2,064	3304	License Fees-Facilities	3,500	-	3,500	3,145	240	115	3,500	-
204,996	245,731	232,999	3306	Legal Fees-SPED	240,000	-	240,000	139,834	30,166	-	170,000	70,000
164,948	167,193	187,860	3306	Legal Fees- Districtwide	150,000	-	150,000	137,715	40,166	-	177,881	(27,881)
83,425	95,138	106,091	3308	Police/Fire	117,799	-	117,799	70,746	37,202	9,851	117,799	-
72,208	67,382	67,685	3309	Professional Technical Services	102,978	-	102,978	62,550	26,428	74,250	163,228	(60,250)
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	\$ 1,307,909	\$ 458,779	\$ 100,642	\$ 1,867,330	\$ (305,587)
								83.7%	29.4%	6.4%	119.6%	-19.6%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT

As of May 31, 2024

Period: 11 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2023-2024							
					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	888,411	80,765	10,400	979,576	-
39,855	48,405	50,825	4202	Rubbish Removal	67,547	-	67,547	56,378	9,515	1,654	67,547	-
68,301	122,591	82,370	4302	Equipment Repairs	165,551	-	165,551	127,197	53,563	(15,209)	165,551	-
155,864	164,029	184,530	4400	Equipment Rental	164,217	-	164,217	138,649	44,249	(18,681)	164,217	-
121,171	74,770	213,171	4500	Repair Allowance	150,000	-	150,000	85,485	25,854	38,661	150,000	-
64,302	29,913	30,182	4514	Fire Alarm System	32,000	-	32,000	39,266	265	(7,532)	32,000	-
167,812	172,720	201,994	4518	Sewer System Plant Maintenance	144,795	-	144,795	110,436	38,759	(4,400)	144,795	-
145,229	171,669	205,809	4520	Service Contracts	166,899	-	166,899	212,430	21,497	(67,028)	166,899	-
58,389	61,247	93,203	4530	Parks & Recreation	77,759	-	77,759	27,563	34,437	15,759	77,759	-
12,703	16,959	39,271	4540	Athletic Facilities Repairs	59,500	-	59,500	29,304	9,376	20,820	59,500	-
151,315	186,270	195,029	4541	Contracted Services	89,300	-	89,300	34,165	38,860	16,275	89,300	-
53,702	122,304	109,755	4600	Special Projects	-	-	-	-	-	0	-	-
9,450	2,366	11,275	4604	Snow Plowing	10,500	-	10,500	6,377	-	4,124	10,500	-
81,552	138,631	35,888	4701	Security System Monitoring	35,890	-	35,890	35,100	-	790	35,890	-
\$ 1,978,173	\$ 2,170,908	\$ 2,360,505		TOTAL PROPERTY SERVICES	\$ 2,143,534	\$ -	\$ 2,143,534	\$ 1,790,760	\$ 357,142	\$ (4,367)	\$ 2,143,534	\$ -
								83.5%	16.7%	-0.2%	100.0%	0.0%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT

As of May 31, 2024

Period: 11 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2023-2024							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Other Services (5000s)</i>								
1,509,158	1,589,157	1,592,600	5100	Regular Transportation	1,687,804	-	1,687,804	1,715,629	15,494	-	1,731,123	(43,319)
490,473	729,788	843,911	5101	SPED Transportation	1,010,779	-	1,010,779	829,738	111,602	-	941,340	69,439
54,105	96,953	218,024	5104	Athletic Transportation	175,062	-	175,062	92,916	16,288	22,433	131,637	43,425
-	1,537	12,802	5105	Extra-Curricular Transportation	15,497	-	15,497	3,255	1,506	10,736	15,497	-
67,457	104,190	160,181	5112	Diesel & Gasoline	115,670	-	115,670	80,888	44,816	(10,034)	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	76,888	15,292	1,927	94,106	-
30,801	30,990	27,469	5400	Postage	29,383	-	29,383	26,733	664	1,985	29,383	-
2,592	4,440	853	5500	Advertising	4,000	-	4,000	1,463	-	2,537	4,000	-
14,386	17,176	16,962	5501	Printing	24,437	-	24,437	16,419	2,738	5,280	24,437	-
1,528,352	2,007,688	2,367,437	5600	Out of District Tuition	2,335,763	-	2,335,763	1,859,225	414,519	-	2,273,744	62,019
1,044,742	923,345	1,063,918	5601	Tuition Settlements	903,461	-	903,461	443,996	685,066	-	1,129,062	(225,601)
286,110	-	-	5605	Tuition - ESS Contract	-	-	-	-	-	-	-	-
29,716	15,346	41,076	5800	Travel & Conference	42,227	-	42,227	35,801	2,936	3,490	42,227	-
6,106	3,163	3,803	5801	Mileage Reimbursement	10,430	-	10,430	3,082	-	7,348	10,430	-
3,190	2,349	5,684	5900	Other Purchased Services	6,632	-	6,632	2,763	2,346	1,524	6,632	-
\$ 5,358,780	\$ 5,835,649	\$ 6,689,130		TOTAL OTHER SERVICES	\$ 6,721,993	\$ -	\$ 6,721,993	\$ 5,446,386	\$ 1,313,267	\$ 47,225	\$ 6,806,877	\$ (84,884)
								81.0%	19.5%	0.7%	101.3%	-1.3%
				<i>Supplies & Materials (6000's)</i>								
418,014	395,832	884,656	6110	Materials	547,140	-	547,140	392,734	376,765	64,985	834,484	(287,344)
17,064	22,091	36,390	6120	Office Materials	32,908	-	32,908	21,195	8,873	2,840	32,908	-
136,447	184,684	174,050	6130	Maintenance Materials	181,624	-	181,624	117,358	39,650	24,616	181,624	-
37,883	71,587	95,137	6131	Custodial Materials	78,348	-	78,348	79,059	9,789	(10,500)	78,348	-
12,891	16,815	21,943	6132	Security Materials	17,184	-	17,184	23,468	2,622	(8,906)	17,184	-
489,133	522,319	517,581	6140	Software	566,868	-	566,868	568,115	1,581	(2,828)	566,868	-
324,134	196,324	98,833	6410	Books	103,552	-	103,552	73,207	47,586	(716)	120,076	(16,524)
358,623	388,111	325,229	6510	Heating Oil	454,796	-	454,796	458,098	33,025	(36,327)	454,796	-
705,182	722,884	482,463	6520	Electricity	862,742	-	862,742	502,995	220,827	-	723,822	138,920
1,431	2,079	2,890	6530	Propane	3,000	-	3,000	1,986	814	200	3,000	-
\$ 2,500,801	\$ 2,522,725	\$ 2,639,172		TOTAL SUPPLIES & MATERIALS	\$ 2,848,163	\$ -	\$ 2,848,163	\$ 2,238,215	\$ 741,531	\$ 33,364	\$ 3,013,111	\$ (164,948)
								78.6%	26.0%	1.2%	105.8%	-5.8%

WESTON PUBLIC SCHOOLS

FYE 24 FINANCIAL REPORT

As of May 31, 2024

Period: 11 of 12

2020-2021 Year-End Expense	2021-2022 Year-End Expense	2022-2023 Year-End Expense	Object Code	Description	2023-2024							
					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	193,953	55,071	-	249,024	(66,933)
\$ 629,991	\$ 541,176	\$ 192,826		TOTAL EQUIPMENT	\$ 182,091	\$ -	\$ 182,091	\$ 193,953	\$ 55,071	\$ 0	\$ 249,024	\$ (66,933)
								106.5%	30.2%	0.0%	136.8%	-36.8%
				<i>Other Objects (8000's)</i>								
80,424	87,211	87,938	8100	Dues, Fees and Memberships	97,850	-	97,850	88,370	1,065	8,415	97,850	-
20,110	24,317	32,434	8900	Other Objects	25,345	-	25,345	32,531	8,200	(15,387)	25,345	-
\$ 100,534	\$ 111,528	\$ 120,372		TOTAL OTHER OBJECTS	\$ 123,195	\$ -	\$ 123,195	\$ 120,901	\$ 9,265	(\$6,972)	\$ 123,195	\$ -
								98.1%	7.5%	-5.7%	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)	(87,400)	8,740	-	(78,660)	14,899
-	(18,350)	(21,689)	9202	Gate Receipts, Athletics	(14,000)	-	(14,000)	(13,475)	-	-	(13,475)	(525)
(134,377)	(77,445)	(89,987)	9204	Transportation Credits	-	-	-	(25,495)	-	-	(25,495)	25,495
(859,340)	(812,440)	(928,213)	9205	Excess Cost SPED	(787,045)	-	(787,045)	(839,156)	-	-	(839,156)	52,111
(74,625)	(79,561)	(121,242)	9206	Pre School Tuition	(64,062)	-	(64,062)	(133,083)	-	(27,847)	(160,930)	96,868
(76,283)	(75,981)	(119,873)	9207	Non-Resident Tuition	(87,478)	-	(87,478)	(136,669)	-	(4,492)	(141,161)	53,683
(37,813)	(19,878)	(61,203)	9208	Revenue from Town for Fields	(42,681)	-	(42,681)	(23,118)	-	(19,563)	(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)	(7,935)	-	(44,892)	(52,827)	1,802
-	-	-	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)	(28,043)	-	-	(28,043)	22,043
(\$1,298,832)	(\$1,277,316)	(\$1,533,828)		Total Revenue Offset	(\$1,194,505)	\$ -	(\$1,194,505)	(\$1,324,277)	\$8,740	(\$145,344)	(\$1,460,881)	\$ 266,376
								110.9%	-0.7%	12.2%	122.3%	-22.3%
\$ 52,905,769	\$ 53,679,039	\$ 55,355,779		GRAND TOTAL	\$ 57,945,055	\$ -	\$ 57,945,055	\$ 49,017,047	\$ 8,063,823	\$ 359,111	\$ 57,439,980	\$505,075
								84.59%	13.92%	0.62%	99.13%	0.87%

Minutes
Financial, Facilities & Operations Committee
May 17, 2024

Present:

Steve Ezzes, Committee Chair
Michael Guido, Committee Member
Peter Gordon, Committee Member
Phil Cross, Director of Finance and Operations
Mike DelMastro, Director of Facilities

Absent:

Lisa Barbiero, Superintendent of Schools

The meeting was called to order by Mr. Gordon at 9:04 a.m.

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

- Mr. DelMastro reported that with two staff members returning since the last meeting, the facilities department is almost back to full strength, with only one custodian still out.

- Mr. DelMastro informed the Committee that the track replacement project is scheduled to begin on May 29-30, as soon as all athletics are finished for the year. Holding graduation on the field shouldn't be a problem.

The Committee discussed the following regarding the Healthy Building Initiative:

- Mr. Gordon updated the Committee on the Healthy Building Initiative and reported that in support of efforts by the WHS Green Team and other campus wide sustainability initiatives, with the aim to lower operational costs in our schools' buildings, WPS is eligible for free energy usage audits by the Connecticut Center for Advanced Technology partnering with EnergizeCT. However, the energy usage component due to lighting is a smaller part of a larger power consumption mapping of our buildings, so in order to drill down deeper, and better understand how choices of lighting affect energy costs and additionally, how choices of lighting affect student performance, the WPS bid for a free LED lighting assessment conducted by the Indoor Environment Quality in Schools Group at the Department of Energy's Lawrence Berkeley National Laboratory. This project examines benefits of adjustable track lighting, applying the appropriate color temperature LED lights based upon the type of learning in a classroom, fixture placement to optimize illumination, and education opportunities so students can learn how to use sensors and

illumination analytics. Unfortunately, WPS eventually lost out to Boston Public Schools who have invested in dedicated facility sustainability resources. Whereas WPS have not, yet. This was not unanticipated, since this gap in investment was highlighted by the BOE in the spring 2023 and the insertion of capital budget resources for both hardware and lighting expertise was discussed during the January 2024 capital budget workshops as a response, as well as during the Finance, Facilities, and Operations committee meetings, where there is now a Healthy Building agenda item monitoring how we catch up. The LED Assessment Initiative is a comprehensive step towards this aim.

The Committee discussed the following regarding the recent IAQ report:

- Mr. DelMastro reported that at the end of 2023 the State required that boards of education provide for a uniform inspection and evaluation program of the Indoor Air Quality (IAQ) within each school building. The District completed the testing in February of 2024, with all of the average levels recorded for all of the categories coming back within the suggested maximum level. Mr. DelMastro added that there were some low humidity numbers, but that is to be expected during the winter. The District may retest the areas with low humidity during the summer.

The Committee discussed the following items regarding the FY24 (through April) financial report including internal services fund (for dental):

- Mr. Cross informed the Committee that the current end of year balance is \$534,219. The month over month change since February is \$314,614, and is due to several factors, including salary savings, less than projected benefits expenditures, and the release of \$230,000 previously held for capital projects. The Board of Selectmen had approved the release of these capital funds the previous evening.
- Mr. Cross also added that dental claims and fees are in-line with historical averages.

The Committee discussed the following regarding recent RFP results:

- Mr. Cross reported that the results for the recent cleaning services and out of district transportation RFPs have been received and reviewed. For cleaning services, Mr. Cross recommended remaining with Affineco. This is based on several factors, including cost and staffing. For out of district transportation, Mr. Cross recommended dividing the runs among the three providers which submitted bids, based on cost, with the lowest bidder for each individual run being awarded that route. The one exception was for a high-need student who will stay with the current provider, despite the higher cost, as moving to a new provider would cause too much of a disruption, and the current provider is familiar with the needs of the student.

- The Committee agreed with the recommendations and agreed to move the item forward to the full Board.

The Committee discussed the following regarding FY25 pre-school tuition rates:

- Mr. Cross informed the Committee that for the past several years, the annual tuition has been increased by the approved budget percentage increase. Periodically however, the District compares its rates with other DRG A districts to ensure that the tuition rate remains competitive. Based on the recent comparison, and to align with other districts, Mr. Cross recommended that the District's tuition be raised to \$8,039, which is the DRG A average.
- The Committee agreed with the recommendation and agreed to move the item forward to the full Board.

The Committee discussed the following regarding FY25 tuition rates for non-residents:

- Mr. Cross recommended increasing the FY25 non-resident tuition rates by the approved budget percentage increase of 2.41%. The Committee agreed to the increase and agreed to bring it to the full Board for approval.

The Committee discussed the following regarding FY25 utility and user fees for facility rentals:

- Mr. Cross recommended increasing the FY25 utility and user fees by the March 2024 CPI of 3.8%. The Committee agreed to the increase and agreed to bring it to the full Board for approval.

The Committee discussed the following regarding the selling of grounds equipment:

- Mr. Cross reported that the District currently has a 2009 Jacobsen mower that has not been used by the grounds department in five years. He is recommending that the mower be sold, and the money from the sale, along with money earned from the previous sale of two small buses the District no longer uses, be used for the purchase of an additional Ventrac mower, similar to the one purchased a few years ago. The Ventrac is much more versatile than the Jacobsen, and the District is trying to move away from equipment that serves only one purpose.
- The Committee agreed with the recommendation and agreed to move the item forward to the full Board.

The Committee discussed the following regarding RFP waivers:

- Mr. Cross reported that in the past, particularly with security related assets, responsiveness from vendors has been an issue. And, with security capital projects upcoming, he is concerned that a similar situation may arise. Joe Rios, the District's Security Director, recommended Omni Data as a vendor that can consolidate several of the District's security assets. The District has been working with them already, and has found them to be very responsive. Mr. Cross would like to have a waiver to continue with Omni Data instead of issuing an RFP.

- The Committee agreed with the recommendation and agreed to move the item forward to the full Board.

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

- The Committee approved the March minutes without any changes.

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