

October Financial, Facilities & Operations
Committee Meeting
Friday, October 18, 2024 9:30 AM
Remote Session

- I. Update of Facilities and Grounds Maintenance
- II. Discussion on the Healthy Building Initiative
- III. FY25 Monthly Financial Update (through September) Including Internal Services
- IV. Review of FY26 Budget Calendar
- V. Review of FY26 Budget Assumptions
- VI. Approval of September Financial, Facilities and Operations Committee Minutes
- VII. Other Business

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of September 30, 2024

Period: 3 of 12

2021-2022 Year-End Expense	2022-2023 Year-End Expense	2023-2024 Year-End Expense	Object Code	Description	2024-2025							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Salaries & Wages (1000s)</i>								
2,881,354	2,854,614	3,375,352	1110	Administrators	3,471,863	-	3,471,863	792,123	2,680,044	-	3,472,167	(304)
14,465,388	14,827,266	15,169,704	1111	General Ed. Teachers	15,789,653	-	15,789,653	1,856,893	13,897,818	-	15,754,711	34,942
2,303,563	2,522,780	2,359,825	1112	Special Ed. Teachers	2,731,016	-	2,731,016	285,684	2,344,028	-	2,629,712	101,304
983,206	1,021,018	948,323	1113	Guidance	993,064	-	993,064	113,637	871,213	-	984,850	8,214
468,881	397,172	418,788	1114	Psychologist	437,475	-	437,475	50,478	386,997	-	437,475	-
202,927	353,558	410,444	1115	Social Worker	490,714	-	490,714	59,292	437,637	-	496,929	(6,215)
543,134	539,131	510,769	1116	Speech & Hearing	636,232	-	636,232	69,561	461,013	-	530,574	105,658
1,184,208	887,328	1,261,271	1117	Academic Assistants	1,281,047	-	1,281,047	154,536	1,132,876	-	1,287,412	(6,365)
169,686	110,854	59,724	1118	Talented & Gifted	61,217	-	61,217	7,064	54,154	-	61,217	-
403,577	400,239	455,475	1119	Library/Media	477,800	-	477,800	56,164	430,593	-	486,757	(8,957)
46,587	57,886	51,774	1135	Transition Coordinator	68,088	-	68,088	4,932	37,812	25,344	68,088	-
832,301	847,138	877,957	1139	Certified Stipends	953,162	-	953,162	26,520	199,982	726,659	953,162	-
574,562	651,668	969,094	1140	Academic Leader (CIL's)	1,016,399	-	1,016,399	124,536	922,963	-	1,047,499	(31,100)
2,650	1,852	2,571	1141	Mentor Teacher	2,000	-	2,000	511	-	1,489	2,000	-
187,872	113,090	-	1142	Behavioral Analyst	169,321	-	169,321	10,153.86	79,236	79,931	169,321	-
45,835	58,267	68,897	1145	Multilingual Learner	85,703	-	85,703	7,737	59,318	18,648	85,703	-
\$ 25,295,731	\$ 25,643,861	\$ 26,939,968		Sub-Total Certified Salaries	\$ 28,664,754	\$ -	\$ 28,664,754	\$ 3,619,822	\$ 23,995,683	\$ 852,071	\$ 28,467,577	197,177
					6.40%			12.6%	83.7%	3.0%	99.3%	0.7%
				<i>Other Certified Salaries</i>								
45,700	40,788	25,138	1131	Homebound Tutor	44,500	-	44,500	6,319	-	38,181	44,500	-
-	-	-	1136	Degree Level Change	44,390	-	44,390	-	-	-	-	44,390
278,078	246,814	216,491	1137	Substitute Teacher	178,801	-	178,801	5,780	22,100	150,921	178,801	-
212,521	189,064	194,739	1138	Summer Work -Certified Staff	190,408	-	190,408	114,577	-	75,831	190,408	-
99,315	127,403	152,490	1143	Building Substitutes	203,175	-	203,175	6,920	117,100	79,155	203,175	-
295,291	385,336	215,245	1144	Long term Substitute	118,000	-	118,000	3,524	14,977	99,499	118,000	-
-	-	-	1160	Turnover Savings	(170,000)	-	(170,000)	-	-	-	-	(170,000)
\$ 930,904	\$ 989,404	\$ 804,103		Sub-Total Other Certified Salaries	\$ 609,274	\$ -	\$ 609,274	\$ 137,120	\$ 154,177	\$ 443,588	\$ 734,884	\$ (125,610)
								22.5%	25.3%	72.8%	120.6%	-20.6%

WESTON PUBLIC SCHOOLS

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As of September 30, 2024

Period: 3 of 12

2021-2022	2022-2023	2023-2024	Object Code	Description	2024-2025							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Non-Certified Salaries</i>								
381,506	413,013	496,658	1210	Non-Cert. Supervisors	503,427	-	503,427	106,216	401,212	-	507,429	(4,002)
223,520	213,706	238,317	1211	Nurses	244,816	-	244,816	30,823	214,049	-	244,872	(56)
306,924	247,373	279,358	1215	Occupational & Physical Therapists	337,013	-	337,013	36,445	299,206	-	335,651	1,362
1,140,104	1,156,839	1,328,819	1221	Administrative Support	1,350,863	-	1,350,863	260,340	1,090,355	-	1,350,695	168
1,767,360	1,697,360	1,828,311	1231	Para Educators	1,856,507	-	1,856,507	246,541	1,712,780	(102,814)	1,856,507	-
146,862	156,413	141,394	1234	Bus Aides	147,297	-	147,297	8,164	-	139,133	147,297	-
485,773	495,877	505,325	1235	Technicians	524,782	-	524,782	112,275	411,582	-	523,857	925
61,996	65,017	46,914	1237	Vocational Specialist	67,540	-	67,540	7,112	63,186	-	70,298	(2,758)
247,175	262,406	276,448	1241	Safety Monitors	308,860	-	308,860	40,187	261,472	-	301,659	7,201
506,491	513,999	514,241	1251	Custodians	553,611	-	553,611	96,725	455,652	-	552,378	1,233
460,027	477,370	543,741	1261	Maintenance Mechanics & Grounds	568,374	-	568,374	113,244	455,152	-	568,395	(21)
84,861	90,458	103,682	1269	Athletic Support Staff	122,205	-	122,205	8,983	57,380	55,842	122,205	-
197,442	192,939	188,200	1280	Non Certified Stipends	198,605	-	198,605	17,555	88,336	92,715	198,605	-
\$ 6,010,040	\$ 5,982,771	\$ 6,491,407		Sub-Total Non-Certified Salaries	\$ 6,783,900	\$ -	\$ 6,783,900	\$ 1,084,610	\$ 5,510,362	\$ 184,876	\$ 6,779,848	\$ 4,053
								16.0%	81.2%	2.7%	99.9%	0.1%
				<i>Other Non-Certified Salaries</i>								
47,199	39,524	39,305	1213/122 3/1233	Non-Certified Substitutes	47,500	-	47,500	-	-	47,500	47,500	-
176,085	199,553	230,025	1212/22/ 38/42/52/ 62	Overtime	203,700	-	203,700	37,425	-	166,275	203,700	-
127,252	114,912	101,739	1268	Summer Work-Non-Cert.	134,952	-	134,952	102,544	-	32,408	134,952	-
-	-	-	1270	Salary Differential	-	-	-	-	-	-	-	-
\$ 350,536	\$ 353,988	\$ 371,068		Sub-Total Other Salaries	\$ 386,152	\$ -	\$ 386,152	\$ 139,969	\$ -	\$ 246,183	\$ 386,152	-
								36.2%	0.0%	63.8%	100.0%	0.0%
\$ 32,587,211	\$ 32,970,025	\$ 34,606,546		TOTAL SALARIES	\$ 36,444,080	\$ -	\$ 36,444,080	\$ 4,981,521	\$ 29,660,222	\$ 1,726,717	\$ 36,368,460	\$ 75,620
					5.31%			13.7%	81.4%	4.7%	99.8%	0.2%

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					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Benefits (2000's)</i>								
8,412,125	9,202,598	8,801,704	2000	Health Insurance	9,440,933	-	9,440,933	2,093,728	7,009,518	118,192	9,221,438	219,495
(1,508,844)	(1,705,489)	(1,410,661)	2022	Premium Cost Share	(1,580,090)	-	(1,580,090)	(239,646)	-	(1,298,754)	(1,538,400)	(41,690)
1,006,469	1,020,503	1,032,102	2001	Social Security & Medicare	1,079,635	-	1,079,635	154,644	-	924,991	1,079,635	-
175,275	175,214	180,451	2003	Workers Compensation	189,473	-	189,473	187,836	-	-	187,836	1,637
25,494	14,660	1,644	2004	Unemployment Compensation	30,000	-	30,000	504	-	29,496	30,000	-
149,718	130,080	-	2005	Early Retirement Incentive	-	-	-	-	-	-	-	-
1,177,822	1,328,122	1,192,864	2007	Pension Contributions	1,276,861	-	1,276,861	222,616	30,615	1,023,630	1,276,861	-
83,227	91,124	101,963	2010	Tuition Reimbursement	85,500	-	85,500	-	-	85,500	85,500	-
63,952	63,051	71,543	2011-12	Life & Disability Insurance	76,476	-	76,476	17,740	58,736	-	76,476	-
105,506	56,400	22,381	2014	Sick Bank	45,000	-	45,000	-	-	45,000	45,000	-
\$9,690,744	\$10,376,262	\$9,993,990		TOTAL BENEFITS	\$10,643,788	\$ -	\$10,643,788	\$2,437,423	\$ 7,098,869	\$928,055	\$10,464,347	\$179,441
					6.50%			22.9%	66.7%	8.7%	98.3%	1.69%
				<i>Professional & Technical Services (3000s)</i>								
545,611	504,232	525,441	3210	Contracted Services Educational	285,176	-	285,176	3,536	242,457	39,184	285,176	-
128,921	149,405	176,454	3220-21	Consulting Services	186,777	-	186,777	34,745	99,154	52,878	186,777	-
123,549	75,937	94,342	3235	Testing	96,565	-	96,565	35,904	83,250	(22,589)	96,565	-
6,158	106,990	260,876	3239	Other Pupil Services	294,100	-	294,100	20,366	254,134	19,600	294,100	-
64,991	66,056	34,711	3303	Management Services	37,169	-	37,169	15,356	20,733	1,080	37,169	-
1,775	2,064	3,145	3304	License Fees-Facilities	3,500	-	3,500	1,998	740	763	3,500	-
245,731	232,999	183,838	3306	Legal Fees-SPED	240,000	-	240,000	48,907	191,093	120,000	360,000	(120,000)
167,193	187,860	162,916	3306	Legal Fees- Districtwide	150,000	-	150,000	28,522	111,479	10,000	150,000	-
95,138	106,091	109,322	3308	Police/Fire	124,101	-	124,101	6,703	97,901	19,497	124,101	-
67,382	67,685	155,452	3309	Professional Technical Services	113,190	-	113,190	11,453	28,752	72,986	113,190	-
49,966	41,996	41,210	3310	Sports Officials	54,136	-	54,136	-	54,136	-	54,136	-
\$ 1,496,415	\$ 1,541,315	\$ 1,747,705		TOTAL PROF. & TECH SERVICES	\$ 1,584,714	\$ -	\$ 1,584,714	\$ 207,487	\$ 1,183,828	\$ 313,398	\$ 1,704,714	\$ (120,000)
								13.1%	74.7%	19.8%	107.6%	-7.6%

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Period: 3 of 12

2021-2022 Year-End Expense	2022-2023 Year-End Expense	2023-2024 Year-End Expense	Object Code	Description	2024-2025							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Property Services (4000s)</i>								
859,036	907,204	969,175	4200	Cleaning Services	1,034,776	-	1,034,776	161,996	831,657	-	993,653	41,123
48,405	50,825	66,687	4202	Rubbish Removal	72,934	-	72,934	4,486	55,141	13,307	72,934	-
122,591	82,370	171,370	4302	Equipment Repairs	188,805	-	188,805	6,519	50,931	131,355	188,805	-
164,029	184,530	189,525	4400	Equipment Rental	175,767	-	175,767	28,861	131,567	15,339	175,767	-
74,770	213,171	215,350	4500	Repair Allowance	150,000	-	150,000	-	-	150,000	150,000	-
29,913	30,182	40,740	4514	Fire Alarm System	37,430	-	37,430	3,208	40,342	-	43,550	(6,120)
172,720	201,994	191,606	4518	Sewer System Plant Maintenance	159,795	-	159,795	10,082	149,713	-	159,795	-
171,669	205,809	247,875	4520	Service Contracts	194,724	-	194,724	41,976	120,907	31,842	194,724	-
61,247	93,203	66,984	4530	Parks & Recreation	82,425	-	82,425	-	62,000	20,425	82,425	-
16,959	39,271	31,644	4540	Athletic Facilities Repairs	59,500	-	59,500	11,005	13,175	35,320	59,500	-
186,270	195,029	74,974	4541	Contracted Services	89,300	-	89,300	1,568	25,432	62,300	89,300	-
122,304	109,755	-	4600	Special Projects	-	-	-	-	-	0	-	-
2,366	11,275	6,377	4604	Snow Plowing	10,500	-	10,500	-	-	10,500	10,500	-
138,631	35,888	35,100	4701	Security System Monitoring	10,740	-	10,740	2,160	1,080	7,500	10,740	-
\$ 2,170,908	\$ 2,360,505	\$ 2,307,405		TOTAL PROPERTY SERVICES	\$ 2,266,696	\$ -	\$ 2,266,696	\$ 271,861	\$ 1,481,945	\$ 477,888	\$ 2,231,693	\$ 35,003
								12.0%	65.4%	21.1%	98.5%	1.5%

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2021-2022 Year-End Expense	2022-2023 Year-End Expense	2023-2024 Year-End Expense	Object Code	Description	2024-2025							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Other Services (5000s)</i>								
1,589,157	1,592,600	1,737,496	5100	Regular Transportation	1,848,365	-	1,848,365	1,688,010	3,059	-	1,691,069	157,296
729,788	843,911	935,160	5101	SPED Transportation	1,045,512	-	1,045,512	293,434	304,569	301,899	899,902	145,610
96,953	218,024	100,391	5104	Athletic Transportation	174,168	-	174,168	-	111,000	63,168	174,168	-
1,537	12,802	4,237	5105	Extra-Curricular Transportation	14,060	-	14,060	-	-	14,060	14,060	-
104,190	160,181	107,032	5112	Diesel & Gasoline	116,710	-	116,710	-	56,374	60,337	116,710	-
103,321	128,142	136,003	5200	General Liability Insurance	142,803	-	142,803	134,609	-	8,194	142,803	-
15,525	14,400	15,008	5202	Athletic Insurance	15,758	-	15,758	15,008	-	751	15,758	-
100,707	104,154	106,579	5205	Property Insurance	109,776	-	109,776	109,196	-	580	109,776	-
89,975	87,714	89,414	5300	Communications	94,106	-	94,106	11,703	74,731	7,672	94,106	-
30,990	27,469	27,030	5400	Postage	29,383	-	29,383	7,500	18,682	3,201	29,383	-
4,440	853	1,626	5500	Advertising	4,000	-	4,000	721	725	2,554	4,000	-
17,176	16,962	18,356	5501	Printing	23,987	-	23,987	9,281	3,500	11,206	23,987	-
2,007,688	2,367,437	2,232,934	5600	Out of District Tuition	1,929,128	-	1,929,128	283,322	1,920,784	250,000	2,454,106	(524,978)
923,345	1,063,918	1,147,396	5601	Tuition Settlements	1,006,152	-	1,006,152	42,891	794,616	168,645	1,006,152	-
15,346	41,076	39,352	5800	Travel & Conference	58,317	-	58,317	5,857	12,973	39,487	58,317	-
3,163	3,803	3,282	5801	Mileage Reimbursement	10,703	-	10,703	600	-	10,103	10,703	-
2,349	5,684	3,905	5900	Other Purchased Services	12,847	-	12,847	502	3,186	9,159	12,847	-
\$ 5,835,649	\$ 6,689,130	\$ 6,705,201		TOTAL OTHER SERVICES	\$ 6,635,775	\$ -	\$ 6,635,775	\$ 2,602,633	\$ 3,304,199	\$ 951,016	\$ 6,857,848	\$ (222,072)
								39.2%	49.8%	14.3%	103.3%	-3.3%
				<i>Supplies & Materials (6000's)</i>								
395,832	884,656	889,057	6110	Materials	542,614	-	542,614	62,888	207,128	272,599	542,614	-
22,091	36,390	32,719	6120	Office Materials	34,009	-	34,009	741	25,839	7,429	34,009	-
184,684	174,050	173,801	6130	Maintenance Materials	181,624	-	181,624	13,781	111,604	56,239	181,624	-
71,587	95,137	98,514	6131	Custodial Materials	78,348	-	78,348	767	62,164	15,417	78,348	-
16,815	21,943	43,776	6132	Security Materials	26,284	-	26,284	370	7,731	18,183	26,284	-
522,319	517,581	570,217	6140	Software	629,926	-	629,926	505,945	55,295	68,685	629,926	-
196,324	98,833	104,825	6410	Books	61,450	-	61,450	7,048	29,500	24,901	61,450	-
388,111	325,229	467,063	6510	Heating Oil	492,452	-	492,452	5,551	421,044	65,857	492,452	-
722,884	482,463	644,985	6520	Electricity	831,746	-	831,746	34,334	646,723	150,689	831,746	-
2,079	2,890	2,377	6530	Propane	3,000	-	3,000	-	3,000	-	3,000	-
\$ 2,522,725	\$ 2,639,172	\$ 3,027,334		TOTAL SUPPLIES & MATERIALS	\$ 2,881,453	\$ -	\$ 2,881,453	\$ 631,425	\$ 1,570,028	\$ 680,000	\$ 2,881,453	\$ -
								21.9%	54.5%	23.6%	100.0%	0.0%

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2021-2022	2022-2023	2023-2024	Object Code	Description	2024-2025							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Equipment (7000's)</i>								
541,176	192,826	262,615	7300	Equipment	274,579	-	274,579	251,619	251,163	(228,203)	274,579	-
\$ 541,176	\$ 192,826	\$ 262,615		TOTAL EQUIPMENT	\$ 274,579	\$ -	\$ 274,579	\$ 251,619	\$ 251,163	(\$228,203)	\$ 274,579	\$ -
								91.6%	91.5%	-83.1%	100.0%	0.0%
				<i>Other Objects (8000's)</i>								
87,211	87,938	89,670	8100	Dues, Fees and Memberships	105,668	-	105,668	27,386	36,212	42,070	105,668	-
24,317	32,434	38,529	8900	Other Objects	27,345	-	27,345	5,593	13,137	8,615	27,345	-
\$ 111,528	\$ 120,372	\$ 128,199		TOTAL OTHER OBJECTS	\$ 133,013	\$ -	\$ 133,013	\$ 32,979	\$ 49,349	\$50,685	\$ 133,013	\$ -
								24.8%	37.1%	38.1%	100.0%	0.0%
				<i>Revenue Offset (9000's)</i>								
(29,042)	(29,462)	(29,903)	9200	Technology Revenue	(29,903)	-	(29,903)	(31,457)	-	-	(31,457)	1,554
(73,800)	(74,800)	(78,660)	9201	Participation Fees, Athletics	(64,133)	-	(64,133)	-	-	(64,133)	(64,133)	-
(18,350)	(21,689)	(13,475)	9202	Gate Receipts, Athletics	(14,000)	-	(14,000)	-	-	(14,000)	(14,000)	-
(77,445)	(89,987)	(25,495)	9204	Transportation Credits	(14,805)	-	(14,805)	(22,425)	-	-	(22,425)	7,620
(812,440)	(928,213)	(839,156)	9205	Excess Cost SPED	(711,339)	-	(711,339)	-	-	(711,339)	(711,339)	-
(79,561)	(121,242)	(156,288)	9206	Pre School Tuition	(188,361)	-	(188,361)	(86,500)	-	(101,861)	(188,361)	-
(75,981)	(119,873)	(141,162)	9207	Non-Resident Tuition	(116,623)	-	(116,623)	(44,507)	-	(72,116)	(116,623)	-
(19,878)	(61,203)	(42,681)	9208	Revenue from Town for Fields	(42,681)	-	(42,681)	-	-	(42,681)	(42,681)	-
(40,000)	(30,800)	-	9209	Parking Fees	(24,075)	-	(24,075)	-	-	(24,075)	(24,075)	-
(46,050)	(42,223)	(53,727)	9210	Theater Receipts	(51,025)	-	(51,025)	-	-	(51,025)	(51,025)	-
-	-	-	9212	Facility Use Rental	(27,500)	-	(27,500)	-	-	(27,500)	(27,500)	-
(4,768)	(14,336)	(50,764)	9215	Medicaid Revenue	(18,060)	-	(18,060)	(872)	-	(17,189)	(18,060)	-
				Board of Finance Reduction - TBD	(221,891)	-	(221,891)	0	-	-	-	(221,891)
(\$1,277,316)	(\$1,533,828)	(\$1,431,311)		Total Revenue Offset	(\$1,524,396)	\$ -	(\$1,524,396)	(\$185,760)	\$0	(\$1,125,919)	(\$1,311,679)	(\$212,717)
								12.2%	0.0%	73.9%	86.0%	14.0%
\$ 53,679,039	\$ 55,355,779	\$ 57,347,685		GRAND TOTAL	\$ 59,339,701	\$ -	\$ 59,339,701	\$ 11,231,187	\$ 44,599,603	\$ 3,773,637	\$ 59,604,427	(\$264,726)
								18.93%	75.16%	6.36%	100.45%	-0.45%



October 18, 2024

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: September Financial Report for FY 24-25

Financial Summary

Below is the financial summary for the quarter ending September 30, 2024 as well as trends and highlights.

FY 2024-25 CATEGORY SUMMARY

Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Total Expenditures	Projected Balance
Salaries (1000's)	36,444,080	4,981,521	29,660,222	1,726,717	36,368,460	75,620
		13.67%	81.39%	4.74%	99.79%	0.21%
Benefits (2000's)	10,643,788	2,437,423	7,098,869	928,055	10,464,347	179,441
		22.90%	66.69%	8.72%	98.31%	1.69%
Professional Services (3000's)	1,584,714	207,487	1,183,828	313,398	1,704,714	(120,000)
		13.09%	74.70%	19.78%	107.57%	-7.57%
Property Services (4000s)	2,266,696	271,861	1,481,945	477,888	2,231,693	35,003
		11.99%	65.38%	21.08%	98.46%	1.54%
Other Services (5000s)	6,635,775	2,602,633	3,304,199	951,016	6,857,848	(222,072)
		39.22%	49.79%	14.33%	103.35%	-3.35%
Supplies (6000s)	2,881,453	631,425	1,570,028	680,000	2,881,453	-
		21.91%	54.49%	23.60%	100.00%	0.00%
Equipment (7000s)	274,579	251,619	251,163	(228,203)	274,579	-
		91.64%	91.47%	-83.11%	100.00%	0.00%
Other Objects (8000s)	133,013	32,979	49,349	50,685	133,013	-
		24.79%	37.10%	38.11%	100.00%	0.00%
Revenue (9000s)	(1,524,396)	(185,760)	-	(1,125,919)	(1,311,679)	(212,717)
		12.19%	0.00%	73.86%	86.05%	13.95%
Total	\$ 59,339,701	\$11,231,187	\$ 44,599,603	\$ 3,773,638	\$ 59,604,427	(264,726)
Total %		18.93%	75.16%	6.36%	100.45%	-0.45%

TRENDS AND HIGHLIGHTS

RFP & Budget Cut-

As of the period ending September 30, 2024 the projected end of year balance is a deficit of **(\$264,726)**.

As a reminder, the current year's approved budget includes a Board of Finance reduction of **(\$221,891)**. This reduction was not line item specific; instead, it was a reduction to the total requested budget.

You may recall RFPs were issued at the end of the last fiscal year for the following expiring service contracts, cleaning services, in district transportation and out of district transportation. This competitive bidding process resulted in savings of \$344,029 compared to budget.

RFP SAVINGS			
Service	Budget	RFP Result	Variance
In-District	2,111,022	1,953,726	157,296
Out of District Transportation	782,855	637,245	145,610
Cleaning	1,034,776	993,653	41,123
Total	3,928,653	3,584,624	344,029

Salary

The net turnover savings and degree level changes is \$75,620.

Benefits

A combination of open-enrollment changes and new hires not enrolling in the health plan resulted in a lower-than-expected census enrollment. It is possible an employee may have a life-changing event that will necessitate enrollment in the plan.

Legal Fees (SPED)

We are having more instances where families are disagreeing with the recommendations made by the district. Typically, these differences are resolved in mediation or a resolution meeting. However, when the district cannot resolve these differences in a resolution meeting or mediation, the district and the family participate in a due process hearing, which is a lengthy proceeding that requires ongoing collaboration and work with district counsel. Due to the combination of ongoing legal needs and hearings, current projections are that this line will end the year with an unfavorable balance.

Settlement & Tuition

The budget lines for tuition and settlement agreements are highly variable and dependent on individual student needs. The needs of multiple students have changed, resulting in recommendations for more intensive support and services in placements outside of the district.

Consistent with recent years, no contingencies were included for this year.

Revenue Offset

Transportation Credit - With additional combined runs at the end of last fiscal year the transportation credit is more than budgeted. Currently, our transportation provider, First Student Inc. is fully staffed.

Technology revenue – There was a small increase in shared software cost. The increase revenue offset represents the Town’s portion.

Internal Service Fund

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

**INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM**

Fiscal Year Ended							2025
STATEMENT OF REVENUES AND EXPENDITURES							
Fund Balance -July 1, 2024							\$ 418,466
Revenues:							
General Fund							\$ 385,918
Reimbursements							\$ -
Total Contributions							\$ 385,918
Total Revenues (A)							<u>\$ 385,918</u>
Projected Claims:							
Delta Dental:							
Claims							\$ 362,534
Administrative Fees							\$ 23,384
Total Dental Claims (B)							<u>\$ 385,918</u>
Net Change (A-B)							<u>-</u>
Projected Fund balance June 30, 2025							\$ 418,466
Dental- Actual Claims & Fees							
Month							Claims & Fees
July							37,461
August							33,544
September							22,928
Total							<u>\$ 93,932</u>
Actual YTD Spend Rate							24.3%
Theoretical YTD Spend Rate							25.0%
YTD Theoretical variance %							-0.7%



Weston Public Schools
DRAFT Budget Calendar -- FY 2026

KEY:

Board of Education Meetings are underlined

- | | |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 10/15/2024
(Tuesday) | Leadership Team receives draft copy of Budget Calendar. |
| 10/18/2024
(Friday) | Board of Education Finance Committee Meeting
Review of Budget Calendar. |
| 10/18/2024 -
10/25/2024 | Schools and departments work on budgets and meet with the Director of Finance and Operations if necessary. |
| 10/21/2024
(Monday) | <u>Board of Education Meeting</u>
Board reviews and votes on Budget Calendar |
| 10/23/2024
(Wednesday) | Director of Finance and Operations opens MUNIS budget module to schools and departments. |
| 11/6/2024
(Wednesday) | Leadership Team Budget Discussion: Framing the Work, (3:30 PM - 5:00 PM) |
| 11/8/2024
(Friday) | School and program budget requests are due to Director of Finance and Operations from administrative staff (to be submitted earlier, if available). |
| 11/11/2024 -
11/14/2024 | Schools and Programs meet individually with Superintendent, Asst. Superintendent and Director of Finance. |
| 11/14/2024
(Thursday) | Central Office Leadership Team discusses budget
(8:45 AM - 10:30 AM) |
| 11/15/2024
(Friday) | Board of Education Finance Committee Meeting |
| 11/20/2024
(Wednesday) | Building principals and central office Administrator discuss budget drafts
(2:15 PM - 4:15 PM) |
| 12/5/2024
(Thursday) | District Leadership Team finalizes budget request and prepares presentation,
(8:45 AM– 9:45 AM) |

12/13/2024 (Friday)	Board of Education Finance Committee Meeting
1/2025 - 2/2025	Superintendent and Building Administrators meet with school staff. (Meetings to be scheduled.)
1/2/2025 (Tuesday)	Budget request delivered to Board of Education.
1/6/2025 (Monday)	<u>Board of Education Meeting (6:00 PM) – Remote Meeting</u> Formal Presentation of Requested Operating & Capital Budgets
1/7/2025 (Tuesday)	<u>BOE Workshop to discuss Budget Request (9:00 AM – 1:00 PM) - Remote Meeting</u>
1/10/2025 (Friday)	BOE questions submitted to Superintendent by end-of-day.
1/15/2025 (Wednesday)	<u>BOE Meeting - Public Forum #1 with Administration on Budget Request (6:00 PM.)</u> This will be an open forum for parents and the community to share comments and ask questions regarding the Requested Budget
1/16/2025 (Thursday)	<u>BOE Workshop to discuss Budget Request (9:00 AM – 12:00 PM Remote Meeting</u>
1/17/2025 (Friday)	Board of Education Finance Committee Meeting – Remote Meeting
1/21/2025 (Tuesday)	<u>BOE Monthly Meeting (6:00 PM.)</u> – can be used for budget meeting on this date, or moved to later in the month – Remote Meeting
1/22/2025 (Wednesday)	Deadline for all written responses to Board of Education questions distributed.
1/23/2025 (Thursday)	<u>BOE Meeting - Public Forum #2 with Administration on Budget Request (6:00 PM.)</u> This will be an open forum for parents and the community to share comments and ask questions regarding the Requested Budget.
1/27/2025 (Monday)	<u>BOE Workshop to discuss Budget Request (9:00 AM – 1:00 PM) – Remote Meeting</u>
1/30/25 (Thursday)	<u>Board of Education Meeting – if necessary (6:00 PM) – Remote Meeting</u>

Approval and Adoption of FY 2026 Recommended Operating and Capital Budgets, if Necessary.

1/31/25
(Friday) Board of Education transmits Operating and Capital Budgets request to the Board of Selectmen (Charter requires by February 3rd).

2/14/24
(Wednesday) Board of Selectmen reviews Board of Education budget recommendation.
6:00 PM.

2/26/24
(Monday) 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 PM.

3/1/24
(Friday) Deliver Budget Books to Board of Finance – if haven't already been delivered.

3/6/24
(Wednesday) Board of Finance reviews Board of Education budget request
6:00 PM

3/14/24
(Thursday) Board of Finance reviews Board of Education budget request (if necessary)
6:00 PM.

3/22/24
(Friday) Publish Notice of Public Hearing on budget
(Charter requires 10 days prior to Public Hearing)

4/2/24
(Tuesday) Board of Finance holds Public Hearing on budget request.
(Charter requires at least two weeks prior to Annual Budget Meeting)
6:00 PM.

4/4/24
(Thursday) Board of Finance Budget Deliberation Meeting
6:00 PM

4/8/24
(Monday) Board of Finance Budget Deliberation Meeting (if necessary)
6:00 PM.

4/19/24
(Friday) Publish and Post Notice of Annual Town Budget Meeting
(Charter requires at least five days prior to meeting)

4/24/24
(Wednesday) Annual Town Budget Meeting
8:00 PM. - Weston High School Auditorium

5/4/24
(Saturday) Proposed Referendum
12:00 PM. to 8:00 PM

5/6/24
(Monday) Board of Finance meets after Town Meeting to set mill rate.

Highlighted dates will be provided by Town.

DRAFT

Weston Public Schools

Budget Assumptions

FY 2026

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 2026 budget will be developed. The following principles will guide this process:

- Requests must align with district goals, and the FY 2026 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: 2.5% GWI.
 - WTA: 0.77% GWI plus step and 2.50% at top step.
 - AFSCME: 2.5% GWI plus step
 - The salaries for employees that are not affiliated with a union would be determined between May and June 2025. Salary increases for the un-affiliated groups typically have been aligned to the parallel bargaining unit. For planning purposes, the Recommended FY 26 Operating Budget would show district-wide administrators with a 2.5 percent GWI (the WAA increase); District-wide support staff is 2.5% (the AFSCME increase).
- The cost of consumable goods and services will be increased by 3.4% or based on the terms of existing contracts.
- 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 2025 PowerSchool actual enrollment numbers as of October 1, 2024, and FY 2026 projected student enrollment figures. The FY 2026 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.

Grade	Power School Enrollment October 1, 2024	SLAM Enrollment Projections 2025-26 ¹	Projected V. Actual Enrollment
Kindergarten	113	141	28
Grade 1	153	143	(10)
Grade 2	131	162	31
Hurlbutt Elementary School Total	397	446	49
Grade 3	146	138	(8)
Grade 4	164	154	(10)
Grade 5	168	169	1
Intermediate School Total	478	461	(17)
Grade 6	142	170	28
Grade 7	149	146	(3)
Grade 8	183	153	(30)
Middle School Total	474	469	(5)
Grade 9	170	184	14
Grade 10	166	180	14
Grade 11	170	168	(2)

Grade 12	185	177	(8)
High School Total	691	709	18
In-District Total (K-12)	2,040	2,085	45
Pre-School	46	45	(1)
Total In-District Enrollment	2,086	2,130	44

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 30 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 consider adding 2 to 4 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.

Minutes
Financial, Facilities & Operations Committee
September 13, 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. Ezzes at 9:00 a.m.

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

- Mr. DelMastro reported that the custodial department is still down one staff member, so the District is going to hire a temporary replacement. An interview has already been conducted, and the aim is to have that person in place by early October.
- Mr. DelMastro also reported that a lot of projects were completed over the summer, including repairs, painting, and pressure washing. All HVAC equipment has been washed down and filters have been changed. Additionally, the millings from the old track have been repurposed and used for paving for the storage area behind the middle school, underneath the high school bleachers, and also the bus driver's parking lot. All of the work was completed by the District's maintenance staff.
- Regarding security projects, Mr. DelMastro informed the Committee that all of the projects outlined in the budget have been completed or are close to completion.

The Committee discussed the following regarding a capital projects update:

- Mr. DelMastro updated the Committee on the status of capital projects, including:
 - The paving at the WIS drop-off, the driveway leading to the rear of WMS, and the rear of WHS has been completed.

- The repair to the front step of the high school was completed in August, but some cracks have started to appear, so the contractor will return and re-do the steps.
- The high school window replacement project was completed, with 42 windows and door lites being replaced. The contractor did find some additional windows that need to be replaced as they were working on the project, so they will return to replace those.
- The high school indirect hot water heater has been replaced.
- The middle school teacher break room A/C has been installed.
- The elementary school South House bathroom project is about 90% complete. Nine of the 11 bathrooms have been renovated, and the last two will be completed during the school year.
- The C-5 air handler unit project at the high school has been completed.
- Regarding the high school courtyard renovation, a committee is being formed to determine how to move forward, and then an RFP will be issued. The project will be completed next summer.
- The high school track project is nearly complete, with the only thing remaining to be done is striping. Barring any weather issues, the striping will be completed this month.
- Regarding the North House playground, all the sitework is done, and the material just needs to be delivered and installed. The project should be completed by early October.

- Mr. DelMastro also highlighted a couple of other projects that should be addressed, including the tennis courts, where one court in particular is deteriorating again. The tennis courts should be a townwide discussion, as the court in issue would need to be replaced and would entail a larger discussion.

The Committee discussed the following regarding the Healthy Building Initiative:

- Mr. Gordon informed the Committee that over the summer break he worked on a recommendation for the lighting project and has passed that along to Mr. Cross and Mr. DelMastro.

The Committee discussed the following items regarding the FY24 end of year financial report including internal services fund (for dental):

- Mr. Cross informed the Committee that the current end of year balance, as of June 30, is \$597,370. For the end of this fiscal year, the unaudited actual expenditures were \$56,486,954 and unliquidated encumbrances were \$860,761 for a combined total of \$57,347,685 or 98.97% of the approved budget.

- Among the categories and object codes that ended with favorable balances were salaries, benefits, legal fees, electricity, transportation savings, and better than expected receipts in the revenue offsets category.
- Among the categories that ended the year with a negative balance included property services, general supplies, and equipment. The significant drivers for property services were drainage repairs, higher than anticipated waste plant costs, school septic repairs and repairs to the pool circulation unit. For both general supplies and equipment, the main drivers were the approved purchases of textbooks and equipment to mitigate the fiscal year 2025 budget.
- Mr. Cross also added that dental costs were less than budgeted. In comparison to previous years, costs for FY24 were less than they have been for the past two years (FY22 and FY23), but higher than the three previous years (FY19 to FY21)

The Committee discussed the following regarding the State's changes to non-lapsing accounts:

- Mr. Cross informed the Committee that under prior law the Board of Finance, Board of Selectmen, or other appropriating authority for a school district was authorized to deposit unexpended funds, not to exceed 2% of the budgeted appropriation for the prior fiscal year, into a non-lapsing account. Under the updated statute, Boards of Education, rather than the town, are authorized to make these deposits. The Committee agreed that this should be discussed with the Board of Finance at their October meeting.

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

- The Committee approved the June minutes without any changes.

There being no further business to discuss, the meeting adjourned at 9:55 a.m.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations