



March Facilities, Finance & Operations Meeting
Friday, March 14, 2025
9:00 AM
Zoom Webinar

- I. Update of Facilities and Grounds Maintenance
- II. Discussion on the Healthy Building Initiative
- III. FY25 Monthly Financial Update (through February) Including Internal Services
- IV. FY26 Budget Update
- V. Discussion on Bid Results for WIS Standby Generator
- VI. Approval of February Financial, Facilities and Operations Committee Minutes
- VII. Other Business

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of February 28, 2025

Period: 8 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	1,998,143	1,474,024	-	3,472,167	(304)
14,465,388	14,827,266	15,169,704	1111	General Ed. Teachers	15,789,653	-	15,789,653	7,471,306	8,262,661	20,745	15,754,711	34,942
2,303,563	2,522,780	2,359,825	1112	Special Ed. Teachers	2,731,016	-	2,731,016	1,225,011	1,405,365	-	2,630,375	100,641
983,206	1,021,018	948,323	1113	Guidance	993,064	-	993,064	454,546	530,304	-	984,850	8,214
468,881	397,172	418,788	1114	Psychologist	437,475	-	437,475	196,758	235,429	-	432,187	5,288
202,927	353,558	410,444	1115	Social Worker	490,714	-	490,714	231,439	257,564	-	489,003	1,711
543,134	539,131	510,769	1116	Speech & Hearing	636,232	-	636,232	278,242	252,332	-	530,574	105,658
1,184,208	887,328	1,261,271	1117	Academic Assistants	1,281,047	-	1,281,047	616,534	681,994	-	1,298,529	(17,482)
169,686	110,854	59,724	1118	Talented & Gifted	61,217	-	61,217	28,254	32,963	-	61,217	-
403,577	400,239	455,475	1119	Library/Media	477,800	-	477,800	201,827	254,268	-	456,095	21,705
46,587	57,886	51,774	1135	Transition Coordinator	68,088	-	68,088	16,603	26,911	-	43,514	24,574
832,301	847,138	877,957	1139	Certified Stipends	953,162	-	953,162	454,679	108,999	389,484	953,162	-
574,562	651,668	969,094	1140	Academic Leader (CIL's)	1,016,399	-	1,016,399	486,707	497,724	63,069	1,047,500	(31,101)
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	30,615	48,774	-	79,390	89,931
45,835	58,267	68,897	1145	Multilingual Learner	85,703	-	85,703	30,949	36,107	18,648	85,703	-
\$ 25,295,731	\$ 25,643,861	\$ 26,939,968		Sub-Total Certified Salaries	\$ 28,664,754	\$ -	\$ 28,664,754	\$ 13,722,124	\$ 14,105,417	\$ 493,435	\$ 28,320,976	343,778
					6.40%			47.9%	49.2%	1.7%	98.8%	1.2%
				<i>Other Certified Salaries</i>								
45,700	40,788	25,138	1131	Homebound Tutor	44,500	-	44,500	15,214	-	29,286	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	99,440	24,440	54,921	178,801	-
212,521	189,064	194,739	1138	Summer Work -Certified Staff	190,408	-	190,408	95,299	-	95,109	190,408	-
99,315	127,403	152,490	1143	Building Substitutes	203,175	-	203,175	67,103	105,668	30,405	203,175	-
295,291	385,336	215,245	1144	Long term Substitute	118,000	-	118,000	74,975	46,430	(3,406)	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	\$ 352,030	\$ 176,538	\$ 206,316	\$ 734,884	\$ (125,610)
								57.8%	29.0%	33.9%	120.6%	-20.6%

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of February 28, 2025

Period: 8 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	258,809	184,572	60,046	503,427	-
223,520	213,706	238,317	1211	Nurses	244,816	-	244,816	122,970	121,902	-	244,872	(56)
306,924	247,373	279,358	1215	Occupational & Physical Therapists	337,013	-	337,013	168,108	167,542	-	335,651	1,362
1,140,104	1,156,839	1,328,819	1221	Administrative Support	1,350,863	-	1,350,863	722,416	630,204	(510)	1,352,110	(1,247)
1,767,360	1,697,360	1,828,311	1231	Para Educators	1,856,507	-	1,856,507	975,593	923,764	(42,850)	1,856,507	-
146,862	156,413	141,394	1234	Bus Aides	147,297	-	147,297	50,385	-	96,912	147,297	-
485,773	495,877	505,325	1235	Technicians	524,782	-	524,782	293,247	230,609	-	523,857	925
61,996	65,017	46,914	1237	Vocational Specialist	67,540	-	67,540	36,563	33,735	-	70,298	(2,758)
247,175	262,406	276,448	1241	Safety Monitors	308,860	-	308,860	160,748	140,911	-	301,659	7,201
506,491	513,999	514,241	1251	Custodians	553,611	-	553,611	291,815	250,024	11,772	553,611	-
460,027	477,370	543,741	1261	Maintenance Mechanics & Grounds	568,374	-	568,374	309,046	259,153	-	568,199	175
84,861	90,458	103,682	1269	Athletic Support Staff	122,205	-	122,205	47,900	34,930	39,376	122,205	-
197,442	192,939	188,200	1280	Non Certified Stipends	198,605	-	198,605	107,300	50,238	41,067	198,605	-
\$ 6,010,040	\$ 5,982,771	\$ 6,491,407		Sub-Total Non-Certified Salaries	\$ 6,783,900	\$ -	\$ 6,783,900	\$ 3,544,900	\$ 3,027,585	\$ 205,814	\$ 6,778,298	\$ 5,602
				<i>Other Non-Certified Salaries</i>				52.3%	44.6%	3.0%	99.9%	0.1%
47,199	39,524	39,305	1213/122 3/1233	Non-Certified Substitutes	47,500	-	47,500	8,887	-	38,613	47,500	-
176,085	199,553	230,025	1212/22/ 38/42/52/ 62	Overtime	203,700	-	203,700	113,000	-	90,700	203,700	-
127,252	114,912	101,739	1268	Summer Work-Non-Cert.	134,952	-	134,952	102,602	-	32,350	134,952	-
\$ 350,536	\$ 353,988	\$ 371,068		Sub-Total Other Salaries	\$ 386,152	\$ -	\$ 386,152	\$ 224,488	\$ -	\$ 161,664	\$ 386,152	-
								58.1%	0.0%	41.9%	100.0%	0.0%
\$ 32,587,211	\$ 32,970,025	\$ 34,606,546		TOTAL SALARIES	\$ 36,444,080	\$ -	\$ 36,444,080	\$ 17,843,542	\$ 17,309,540	\$ 1,067,228	\$ 36,220,310	\$ 223,770
					5.31%			49.0%	47.5%	2.9%	99.4%	0.6%

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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	6,329,787	2,830,434	61,218	9,221,438	219,495
(1,508,844)	(1,705,489)	(1,410,661)	2022	Premium Cost Share	(1,580,090)	-	(1,580,090)	(995,842)	(542,464)	-	(1,538,306)	(41,784)
1,006,469	1,020,503	1,032,102	2001	Social Security & Medicare	1,079,635	-	1,079,635	1,079,635	-	-	1,079,635	-
175,275	175,214	180,451	2003	Workers Compensation	189,473	-	189,473	186,333	1,503	-	187,836	1,637
25,494	14,660	1,644	2004	Unemployment Compensation	30,000	-	30,000	15,904	-	14,096	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	1,245,856	31,005	-	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	48,063	28,390	23	76,476	-
105,506	56,400	22,381	2014	Sick Bank	45,000	-	45,000	15,588	-	29,412	45,000	-
\$9,690,744	\$10,376,262	\$9,993,990		TOTAL BENEFITS	\$10,643,788	\$ -	\$10,643,788	\$8,010,824	\$ 2,348,868	\$104,749	\$10,464,440	\$179,347
					6.50%			75.3%	22.1%	1.0%	98.3%	1.68%
				<i>Professional & Technical Services (3000s)</i>								
545,611	504,232	525,441	3210	Contracted Services Educational	285,176	-	285,176	114,171	120,483	50,522	285,176	-
128,921	149,405	176,454	3220-21	Consulting Services	186,777	-	186,777	102,141	44,728	39,908	186,777	-
123,549	75,937	94,342	3235	Testing	96,565	-	96,565	62,238	62,923	(28,596)	96,565	-
6,158	106,990	260,876	3239	Other Pupil Services	294,100	-	294,100	163,759	115,741	14,600	294,100	-
64,991	66,056	34,711	3303	Management Services	37,169	-	37,169	27,803	8,286	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	265,444	64,556	-	330,000	(90,000)
167,193	187,860	162,916	3306	Legal Fees- Districtwide	150,000	-	150,000	63,145	76,855	10,000	150,000	-
95,138	106,091	109,322	3308	Police/Fire	124,101	-	124,101	56,003	50,301	17,797	124,101	-
67,382	67,685	155,452	3309	Professional Technical Services	113,190	-	113,190	50,722	58,300	4,168	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	\$ 907,424	\$ 657,050	\$ 110,241	\$ 1,674,714	\$ (90,000)
								57.3%	41.5%	7.0%	105.7%	-5.7%

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Period: 8 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>Property Services (4000s)</i>								
859,036	907,204	969,175	4200	Cleaning Services	1,034,776	-	1,034,776	577,825	415,829	-	993,653	41,123
48,405	50,825	66,687	4202	Rubbish Removal	72,934	-	72,934	40,723	21,154	11,057	72,934	-
122,591	82,370	171,370	4302	Equipment Repairs	188,805	-	188,805	62,631	40,439	85,735	188,805	-
164,029	184,530	189,525	4400	Equipment Rental	175,767	-	175,767	95,032	84,770	(4,035)	175,767	-
74,770	213,171	215,350	4500	Repair Allowance	150,000	-	150,000	27,671	33,018	89,311	150,000	-
29,913	30,182	40,740	4514	Fire Alarm System	37,430	-	37,430	42,848	702	-	43,550	(6,120)
172,720	201,994	191,606	4518	Sewer System Plant Maintenance	159,795	-	159,795	63,667	96,129	-	159,795	-
171,669	205,809	247,875	4520	Service Contracts	194,724	-	194,724	97,128	54,004	43,592	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	35,748	5,692	18,060	59,500	-
186,270	195,029	74,974	4541	Contracted Services	89,300	-	89,300	38,204	26,727	24,369	89,300	-
122,304	109,755	-	4600	Special Projects	-	-	-	-	-	-	-	-
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	\$ 1,083,636	\$ 841,542	\$ 306,515	\$ 2,231,693	\$ 35,003
								47.8%	37.1%	13.5%	98.5%	1.5%

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					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	1,692,327	(1,258)	-	1,691,069	157,296
729,788	843,911	935,160	5101	SPED Transportation	1,045,512	-	1,045,512	616,559	296,563	-	913,122	132,390
96,953	218,024	100,391	5104	Athletic Transportation	174,168	-	174,168	54,270	32,580	27,318	114,168	60,000
1,537	12,802	4,237	5105	Extra-Curricular Transportation	14,060	-	14,060	1,003	514	12,544	14,060	-
104,190	160,181	107,032	5112	Diesel & Gasoline	116,710	-	116,710	50,290	57,909	8,511	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	55,843	33,020	5,244	94,106	-
30,990	27,469	27,030	5400	Postage	29,383	-	29,383	20,877	6,205	2,301	29,383	-
4,440	853	1,626	5500	Advertising	4,000	-	4,000	926	520	2,554	4,000	-
17,176	16,962	18,356	5501	Printing	23,987	-	23,987	12,101	4,946	6,940	23,987	-
2,007,688	2,367,437	2,232,934	5600	Out of District Tuition	1,929,128	-	1,929,128	1,206,516	806,870	-	2,013,386	(84,258)
923,345	1,063,918	1,147,396	5601	Tuition Settlements	1,006,152	-	1,006,152	285,186	836,955	-	1,122,141	(115,989)
15,346	41,076	39,352	5800	Travel & Conference	58,317	-	58,317	23,111	7,940	27,266	58,317	-
3,163	3,803	3,282	5801	Mileage Reimbursement	10,703	-	10,703	1,762	(213)	9,153	10,703	-
2,349	5,684	3,905	5900	Other Purchased Services	12,847	-	12,847	3,204	6,004	3,639	12,847	-
\$ 5,835,649	\$ 6,689,130	\$ 6,705,201		TOTAL OTHER SERVICES	\$ 6,635,775	\$ -	\$ 6,635,775	\$ 4,282,787	\$ 2,088,555	\$ 114,994	\$ 6,486,336	\$ 149,439
								64.5%	31.5%	1.7%	97.7%	2.3%
				<i>Supplies & Materials (6000's)</i>								
395,832	884,656	889,057	6110	Materials	542,614	-	542,614	274,916	109,723	157,975	542,614	-
22,091	36,390	32,719	6120	Office Materials	34,009	-	34,009	15,765	14,042	4,202	34,009	-
184,684	174,050	173,801	6130	Maintenance Materials	181,624	-	181,624	64,805	72,322	44,498	181,624	-
71,587	95,137	98,514	6131	Custodial Materials	78,348	-	78,348	61,028	15,349	1,972	78,348	-
16,815	21,943	43,776	6132	Security Materials	26,284	-	26,284	8,067	6,840	11,378	26,284	-
522,319	517,581	570,217	6140	Software	629,926	-	629,926	607,337	4,771	17,818	629,926	-
196,324	98,833	104,825	6410	Books	61,450	-	61,450	26,258	21,051	14,141	61,450	-
388,111	325,229	467,063	6510	Heating Oil	492,452	-	492,452	289,842	215,102	(12,492)	492,452	-
722,884	482,463	644,985	6520	Electricity	831,746	-	831,746	626,315	462,662	-	1,088,977	(257,231)
2,079	2,890	2,377	6530	Propane	3,000	-	3,000	1,063	1,937	-	3,000	-
\$ 2,522,725	\$ 2,639,172	\$ 3,027,334		TOTAL SUPPLIES & MATERIALS	\$ 2,881,453	\$ -	\$ 2,881,453	\$ 1,975,395	\$ 923,798	\$ 239,491	\$ 3,138,683	\$ (257,231)
								68.6%	32.1%	8.3%	108.9%	-8.9%

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					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Equipment (7000's)</i>								
541,176	192,826	262,615	7300	Equipment	274,579	-	274,579	166,122	140,967	(32,510)	274,579	-
\$ 541,176	\$ 192,826	\$ 262,615		TOTAL EQUIPMENT	\$ 274,579	\$ -	\$ 274,579	\$ 166,122	\$ 140,967	(\$32,510)	\$ 274,579	\$ -
								60.5%	51.3%	-11.8%	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	64,222	27,822	13,623	105,668	-
24,317	32,434	38,529	8900	Other Objects	27,345	-	27,345	17,951	9,958	(563)	27,345	-
\$ 111,528	\$ 120,372	\$ 128,199		TOTAL OTHER OBJECTS	\$ 133,013	\$ -	\$ 133,013	\$ 82,173	\$ 37,780	\$13,060	\$ 133,013	\$ -
								61.8%	28.4%	9.8%	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)	(34,700)	8,740	(38,173)	(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 Reimbursement	(711,339)	-	(711,339)	-	-	(624,597)	(624,597)	(86,742)
(79,561)	(121,242)	(156,288)	9206	Pre School Tuition	(188,361)	-	(188,361)	(152,710)	-	(56,304)	(209,014)	20,653
(75,981)	(119,873)	(141,162)	9207	Non-Resident Tuition	(116,623)	-	(116,623)	(74,259)	-	(12,834)	(87,093)	(29,530)
(19,878)	(61,203)	(42,681)	9208	Parks & Rec Portion of Field Maintenance	(42,681)	-	(42,681)	-	-	(66,688)	(66,688)	24,007
(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)	(2,856)	-	(15,204)	(18,060)	-
				Board of Finance Reduction - TBD	(221,891)	-	(221,891)	-	-	-	-	(221,891)
(\$1,277,316)	(\$1,533,828)	(\$1,431,311)		Total Revenue Offset	(\$1,524,396)	\$ -	(\$1,524,396)	(\$318,407)	\$8,740	(\$930,400)	(\$1,240,067)	(\$284,329)
								20.9%	-0.6%	61.0%	81.3%	18.7%
\$ 53,679,039	\$ 55,355,779	\$ 57,347,685		GRAND TOTAL	\$ 59,339,701	\$ -	\$ 59,339,701	\$ 34,033,496	\$ 24,356,839	\$ 993,367	\$ 59,383,702	(\$44,001)
								57.35%	41.05%	1.67%	100.07%	-0.07%



March 14, 2025

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: February Financial Report for FY 24-25

Financial Summary

Below is the financial summary for the Period ending February 28, 2025 as well as trends and highlights.

FY 2024-25 CATEGORY SUMMARY								
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Total Expenditures	Projected Balance	Previous Month Balance	Month Over Month Change
Salaries (1000's)	36,444,080	17,843,542	17,309,540	1,067,228	36,220,310	223,770	223,770	-
		48.96%	47.50%	2.93%	99.39%	0.61%	0.61%	0.00%
Benefits (2000's)	10,643,788	8,010,824	2,348,868	104,749	10,464,440	179,347	179,348	(1)
		75.26%	22.07%	0.98%	98.32%	1.68%	1.68%	0.00%
Professional Services (3000's)	1,584,714	907,424	657,050	110,241	1,674,714	(90,000)	(90,000)	-
		57.26%	41.46%	6.96%	105.68%	-5.68%	-5.68%	0.00%
Property Services (4000s)	2,266,696	1,083,636	841,542	306,515	2,231,693	35,003	35,003	-
		47.81%	37.13%	13.52%	98.46%	1.54%	1.54%	0.00%
Other Services (5000s)	6,635,775	4,282,787	2,088,555	114,994	6,486,336	149,439	149,439	0
		64.54%	31.47%	1.73%	97.75%	2.25%	2.25%	0.00%
Supplies (6000s)	2,881,453	1,975,395	923,798	239,491	3,138,683	(257,231)	(257,231)	(0)
		68.56%	32.06%	8.31%	108.93%	-8.93%	-8.93%	0.00%
Equipment (7000s)	274,579	166,122	140,967	(32,510)	274,579	-	-	-
		60.50%	51.34%	-11.84%	100.00%	0.00%	0.00%	0.00%
Other Objects (8000s)	133,013	82,173	37,780	13,060	133,013	-	-	-
		61.78%	28.40%	9.82%	100.00%	0.00%	0.00%	0.00%
Revenue (9000s)	(1,524,396)	(318,407)	8,740	(930,400)	(1,240,067)	(284,329)	(284,329)	-
		20.89%	-0.57%	61.03%	81.35%	18.65%	18.65%	0.00%
Total	\$ 59,339,701	\$34,033,496	\$ 24,356,839	\$ 993,367	\$ 59,383,702	(44,001)	(44,001)	-
Total %		57.35%	41.05%	1.67%	100.07%	-0.07%	-0.07%	0.00%

TRENDS AND HIGHLIGHTS

There are no new trending issues or highlights for the period ending February 28, 2025.

Internal Service Fund

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

**WESTON PUBLIC SCHOOLS
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)						\$ 385,918
Projected Claims:						
Delta Dental:						
Claims						\$ 362,534
Administrative Fees						\$ 23,384
Total Dental Claims (B)						\$ 385,918
Net Change (A-B)						-
Projected Fund balance June 30, 2025						\$ 418,466
Dental- Actual Claims & Fees						
Month						Claims & Fees
July						37,461
August						33,544
September						22,959
October						26,780
November						22,392
December						31,927
January						24,689
February						27,376
Total						\$ 227,127
Actual YTD Spend Rate						58.9%
Theoretical YTD Spend Rate					10	66.7%
YTD Theoretical variance %						-7.8%



March 14, 2025

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: FY 26 Budget Update

1. Each year prior to the BoF budget deliberations, any new adjustment is presented for their consideration. Attached are the changes to the FY26 budget since BoE approval on January 28, 2025.

2. In addition, the BoF requested supplemental information on the topics below:
 - **Pension Reconciliation** (page 23) - please provide the calculation for the FY26 budget amount and provide the FY25 calculation for comparison
 - **Electric Distribution Rates** (page 24) - please provide the detail for estimating the increased electric distribution expense for budgets FY26 vs. FY25. If you have some actual expense statistics so far through FY25, that would help.
 - **OPEB Analysis** - Please provide your estimate for OPEB drawdown for retiree healthcare costs in FY26 vs. the budget for FY25 and FY24 for comparison. We understand that the switch to the state healthcare plan will likely result in a higher drawdown and we want to better understand that dynamic. I am copying Rick Darling on this as he should be part of this particular conversation on OPEB management.

FY 26 Changes After 1-28-25			
Description		Amount (\$)	%
FY 2024-25 Adopted Budget		\$ 59,339,701	
FY 2025-26 BOE Requested Budget (1/28/25)		\$ 61,151,439	3.05%
Salary & Tax Adjustment:			
Non- Certified Salary Adjustment	42,534		
FICA/Med	3,254		
CMERS	7,107		
Certified Salary Adjustment	91,795		
Medicare	1,331		
		146,021	0.25%
CMERS Rate Change		(34,782)	-0.06%
Net Health Insurance Adjustment		(48,161)	-0.08%
Workers Compensation		(3,692)	-0.01%
Life & Disability		3,288	0.01%
Insurance:			
General Liability Insurance	11,430		
Property Insurance	(406)		
Total Insurance		11,025	0.02%
Diesel & Gasoline		(10,065)	-0.02%
SPED			
Tuition	(703,608)		
Settlement	292,075		
Transportaton	(106,515)		
Excess Cost	256,758		
		(261,290)	-0.44%
Electricity Distribution		247,608	0.42%
Total Adjustment		49,952	0.08%
Revised FY26 Operating Budget		61,201,391	3.14%

CMERS CONTRIBUTION AND FICA TAX ANALYSIS - FY26

Object Code	Description	2025-2026 Requested Budget	Revised Rate		FY 25-26			FY 24-25			FY 26 FICA Change	Notes
			CMERS @17.26%	CMERS @16.71%	Total FICA	Soc. Sec.	Medicare	Total FICA	Soc. Sec.	Medicare		
Salaries & Wages (1000s)												
1110	Administrators	3,593,896	126,110	122,091	97,412	45,300	52,111.49	50,342	-	50,342		CMERS portion -\$730,647. No S/S calculated in FY25.
1111	General Ed. Teachers (Core)	11,216,113	-	-	162,634	-	162,634	161,092	-	161,092		
1111	Special Area Teachers	4,441,154	-	-	64,397	-	64,397	67,858	-	67,858		
1112	Special Ed. Teachers	2,814,543	-	-	40,811	-	40,811	39,600	-	39,600		
1113	Guidance	1,012,568	-	-	14,682	-	14,682	14,399	-	14,399		
1114	Psychologist	468,481	-	-	6,793	-	6,793	6,343	-	6,343		
1115	Social Worker	513,276	-	-	7,443	-	7,443	7,115	-	7,115		
1116	Speech & Hearing	548,276	-	-	7,950	-	7,950	9,225	-	9,225		
1117	Academic Support	1,264,381	-	-	18,334	-	18,334	18,575	-	18,575		
1118	Talented & Gifted	-	-	-	-	-	-	888	-	888		
1119	Library Media Specialist	505,044	-	-	7,323	-	7,323	6,928	-	6,928		
1135	Transition Coordinator	56,320	-	-	817	-	817	987	-	987		
1139	Certified Stipends	971,721	-	-	74,337	60,247	14,090	72,917	59,096	13,821		
1140	Curriculum Instruction Leaders	955,516	-	-	13,855	-	13,855	14,738	-	14,738		
1141	Mentor Teacher	2,300	-	-	33	-	33	29	-	29		
1142	Behavioral Analyst	180,400	-	-	13,801	11,185	2,616	2,455	-	2,455		No S/S calculated in FY25
1145	Multilingual Learner	81,521	-	-	1,182	-	1,182	1,243	-	1,243		
	Sub-Total Certified Salaries	\$ 28,625,511	\$ 126,110	\$ 122,091	\$ 531,802	\$ 116,732	\$ 415,070	\$ 474,735	\$ 59,096	\$ 415,639	\$ 57,067	
Other Certified Salaries												
1131	Homebound Tutor	44,500	-	-	3,404	2,759	645	3,404	2,759	645		
1136	Degree Level Change	44,390	-	-	644	-	644	3,396	2,752	644		FY26 Medicare only - WTA
1137	Substitute Teacher	178,801	-	-	13,678	11,086	2,593	13,678	11,086	2,593		
1138	Summer Work -Certified Staff	212,408	-	-	16,249	13,169	3,080	14,566	11,805	2,761		
1143	Building Substitutes	203,175	-	-	15,543	12,597	2,946	15,543	12,597	2,946		
1144	Long term Substitute	118,000	-	-	9,027	7,316	1,711	9,027	7,316	1,711		
1160	Turnover & FML Savings	(370,000)	-	-	(5,365)	-	(5,365)	(13,005)	(10,540)	(2,465)		FY26 Medicare Only (assumed savings from certified staff)
	Sub-Total Other Certified Salaries	\$ 431,274	\$ -	\$ -	\$ 53,180	\$ 46,927	\$ 6,253	\$ 46,609	\$ 37,775	\$ 8,834	\$ 6,571	
Non-Certified Salaries												
1210	Non-Cert. Supervisors	516,014	89,064	86,226	39,475	31,993	7,482	38,512	31,212	7,300		
1211	Nurses	250,912	43,307	41,927	19,195	15,557	3,638	18,728	15,179	3,550		
1215	Occupational Therapist	345,422	59,620	57,720	26,425	21,416	5,009	25,781	20,895	4,887		
1221	Administrative Support	1,388,117	239,589	231,954	106,191	86,063	20,128	103,341	83,754	19,588		
1231	Para Educators	1,914,820	330,498	319,966	146,484	118,719	27,765	142,023	115,103	26,919		
1234	Bus Aides	147,297	25,423	24,613	11,268	9,132	2,136	11,268	9,132	2,136		
1235	Technicians	537,922	92,845	89,887	41,151	33,351	7,800	40,146	32,536	7,609		
1237	Vocational Specialist	69,229	11,949	11,568	5,296	4,292	1,004	5,167	4,188	979		
1241	Security Specialists	316,063	54,552	52,814	24,179	19,596	4,583	23,628	19,149	4,478		
1251	Custodians	570,282	98,431	95,294	43,627	35,357	8,269	42,351	34,324	8,027		
1261	Maint. Mechanics & Grounds	585,183	101,003	97,784	44,766	36,281	8,485	43,481	35,239	8,241		
1269	Athletic Support Staff	124,751	11,475	20,846	9,543	7,735	1,809	9,349	7,577	1,772		CMERS portion - \$66,485
1280	Non Certified Stipends	204,550	-	-	15,648	12,682	2,966	15,193	12,314	2,880		

CMERS CONTRIBUTION AND FICA TAX ANALYSIS - FY26

Object Code	Description	2025-2026 Requested Budget	Revised Rate		FY 25-26			FY 24-25			FY 26 FICA Change	Notes
			CMERS @17.26%	CMERS @16.71%	Total FICA	Soc. Sec.	Medicare	Total FICA	Soc. Sec.	Medicare		
	Sub-Total Non-Certified Salaries	\$ 6,970,562	\$ 1,157,757	1,130,601	\$ 533,248	\$ 432,175	\$ 101,073	\$ 518,968	\$ 420,602	\$ 98,367	\$ 14,280	
	<i>Other Non-Certified Salaries</i>											
1213/1233	Non-Certified Substitutes	47,500	-		3,634	2,945	689	3,634	2,945	689		
1212/22/38/42/52/62	Overtime	203,700	35,159	34,038	15,583	12,629	2,954	15,583	12,629	2,954		
1268	Summer Work-Non-Cert.	134,952	-		10,324	8,367	1,957	10,324	8,367	1,957		
	Sub-Total Other Salaries	\$ 386,152	\$ 35,159	34,038	\$ 29,541	\$ 23,941	\$ 5,599	\$ 29,541	\$ 23,941	\$ 5,599	\$ -	
	<i>Grants</i>											
	Non Certified Grant Salaries	447,679	77,269	74,807	34,247	27,756	6,491	6,129	-	6,129		No S/S calculated in FY25
	Certified Grant Salaries	342,402	-		4,965	-	4,965	3,529	-	3,529		FY26 S/S should be 0
	Admin Fees		31,099	31,099				-				
	Sub-Total Grant Salaries	\$ 790,081	\$ 108,368	105,906	\$ 39,212	\$ 27,756	\$ 11,456	\$ 9,658	\$ -	\$ 9,658	\$ 29,554	
	GRAND TOTAL	\$ 37,203,580	\$ 1,427,394	1,392,636	\$ 1,186,983	\$ 647,531	\$ 539,452	\$ 1,079,512	\$ 541,414	\$ 538,097	\$ 107,471	
	Budget		\$ 1,427,419		\$ 1,165,715			\$ 1,079,635				

ELECTRICITY - YTD Jan 2025

Description	KWH	Generation/ Supply Cost	Delivery Cost	VNM Gen	VNM Credit	Total
YoY Comp						
Jan YTD FY25	2,801,731	307,350	390,299	111,306	(219,535)	589,420
Jan YTD FY24	2,623,483	221,300	236,856	-	(117,803)	340,354
FY25 V FY24	178,248	\$ 86,050	\$ 153,443	\$ 111,306	\$ (101,732)	\$ 249,066
%	6.8%	38.9%	64.8%	0.0%	86.4%	73.2%
Projected Full Year						
Budget - FY25	5,124,962	562,208	428,200	280,476	(439,139)	831,746
Actual -YTD FY25	2,801,731	307,350	390,299	111,306	(219,535)	589,420
Jan-June	2,323,230	254,858	318,573	103,071	(166,280)	510,222
Projected - FY25	5,124,962	562,208	708,872	214,377	(385,815)	1,099,642
Variance	-	\$ -	\$ 280,672	\$ (66,099)	\$ 53,324	\$ 267,896
%	0.0%	0.0%	65.5%	-23.6%	-12.1%	32.2%

OPEB TRUST CONTRIBUTION

Description	Revised-March	BoE Approved	Change
Gross Premium			
Retire	435,529	441,406	
Retiree 65+ Supplemental	47,578	63,665	
Total Retire Gross Premium	483,107	505,071	(21,964)
<u>Cost Share & TRB Subsidy</u>			
Retire Premium Cost Share	(69,673)	(48,280)	
TRB	(44,324)	(40,472)	
Total	(113,997)	(88,752)	(25,245)
Net Retiree Cost	369,110	416,319	(47,209)
Anticipated OPEB Trust Contribution	(369,110)	(416,319)	47,209



March 14, 2025

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: WIS Standby Generator Bid Result

In January 2025, the standby generator at the WIS experienced a catastrophic failure, so on January 24, 2025 we issued a request for proposal (RFP) with a return date of February 14, 2025 for a replacement.

Our preference is for a Kohler generator, due to quality, ease of maintenance, lead time, and also uniformity, as the other generators on campus are all Kohlers. We did, however, allow contractors to include comparable generators in their bids.

Six contractors responded to the RFP, Tower Generator, Cannondale, A&J, Holzner, Kay Electric, and R&C. Based on the submitted proposals – taking into account both cost and warranty options - we are recommending awarding the bid to Tower Generator, and adding the additional 5-year warranty, for a total cost of \$73,916.

A summary of the proposals is on the following page.

2025 WIS Standby Generator Replacement Bid Results

Vendor	Generator	Cost	Lead Time	Notes
Tower Generator	Kohler 150kw	72,716	12-14 weeks	A new annunciator is included in all base bid prices A new remote emergency stop is included in all base bid prices The Kohler generator includes a 2 year warranty A 5 year warranty for the Kohler costs an additional \$1,200
	Cummins 125kw	58,431	22 weeks	A basic 5 year, parts only warranty for the Cummins 125kw is \$1,782 and a comprehensive warranty including parts/travel/labor is \$3,024
	Cummins 150kw	65,616	In Stock	A basic 5 year, parts only warranty for the Cummins 150kw is \$2,160 and a comprehensive warranty including parts/travel/labor is \$3,835
Cannondale	Kohler 150kw	75,918.91	15 weeks	Price based on using existing wiring and transfer switch Includes factory limited warranty - 1 year or 2,000 hours
A&J	Taylor 150kw	62,400	15-24 weeks	3 year service agreement is included in the cost 5 year agreement costs an additional \$900 Adding the following will cost an additional \$8,100: Transfer switch replacement if needed Replace automatic transfer switch Remove and demo old ATS off wall in main electrical room Install new ATS and terminate as needed
Holzner	Kohler	113,815		The Kohler generator includes a 1 year warranty. A 2 year warranty would cost an additional \$550 and a 5 year would cost an additional \$975
	Cummins	101,250		The Cummins generator includes a 2 year warranty. A 5 year warranty cost an additional \$2,000
Kay Electric	Kohler 150kw	94,590		
R&C	Kohler 150kw	79,950		

Minutes
Financial, Facilities & Operations Committee
February 14, 2025

Present:

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

Absent:

Lisa Barbiero, Superintendent of Schools
Mike DelMastro, Director of Facilities

The meeting was called to order by Mr. Ezzes at 9:05 a.m.

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

- Mr. Cross reported that due to the active weather pattern during recent weeks, the facilities staff has been busy salting and cleaning snow, but other than that, everything has been relatively quiet.

The Committee discussed the following regarding the Healthy Building Initiative:

- Mr. Gordon informed the Committee that he attended the first webinar of the State's four-part webinar series about understanding IAQ and HVAC compliance.

The Committee discussed the following items regarding the FY25 (through January) financial report including internal services fund (for dental):

- Mr. Cross informed the Committee that the current end-of-year balance is a deficit of \$44,001. This represents an improvement of \$192,569 from the previous month's report. While savings in SPED costs have contributed positively, rising electricity delivery costs are a significant concern. SPED legal fees are anticipated to be down by \$30,000, while out of district tuition and settlements are expected to be down by \$288,603. The supplies account, which includes electricity, however, is projected to be \$257,231 higher than anticipated. Compared to the same period last year, there is a modest 7% increase in

usage. However, the delivery cost has significantly increased by \$153,443, or 65%. Given this significant increase, and lower than expected VNM credits, the projected expenditure has been conservatively increased by \$257,231.

- Regarding the Internal Services Fund, aggregate dental claims and fees remain in line with historical averages.

The Committee discussed the following regarding the FY26 budget update:

- Mr. Ezzes reported that the Board of Education presented its budget to the Board of Selectmen earlier that week, and while the Selectmen really didn't have any questions regarding the District's operating budget, they did have questions regarding the capital budget, specifically the North House's HVAC system installation. The Selectmen have asked that the Board return to them with a more definitive cost for the project, including a separate cost for design, and spread over three years.
- Mr. Cross added that he wasn't sure if a definitive cost would be in place by the time they meet with the Selectmen again, but is hoping to get a commitment from the Selectmen that will at least cover the engineering cost and possibly the equipment as well. If there isn't enough funding in the current cycle, then it becomes a three-year project and it won't be completed by 2027. It is also more cost effective to order equipment now, as equipment costs will rise in future years, as will labor. He also added that there may be other items in the capital budget that need to move to 2027, but moving them won't disrupt any long-term plans.
- Mr. Cross also updated the Committee on health insurance costs and informed them that the official renewal rate from Cigna, the District's current health insurance provider, is 36.3%. Additionally, Brown and Brown, the District's insurance broker, went out to bid, and received responses from three providers, with rate increases ranging from 49% - 73%. Given these numbers, the District will be moving forward with the State partnership plan, which has an increase of 11% over the previous year. This will need to be approved by the three unions as well. If all unions reject the State partnership, then the District will need to remain with Cigna. If one union rejects the plan, then two unions will move forward with the State plan, and the outlining union will remain with Cigna. Mr. Cross is hoping to have an answer at the next Committee meeting.

The Committee discussed the following regarding the bid results for the technology lease:

- Mr. Cross reported that the District is in the third year of its multi-year technology lease plan. The amount to be financed during this third year is \$310,371.26. On February 5, the District issued a request for proposal, and seven financial institutions responded. These included Cogent Bank, TD Bank, Municipal Asset Management, First American, TEQLease, KS State Bank, and AztekC. Based on the submitted proposals, Mr. Cross recommended awarding the lease to Cogent Bank, as they had the lowest annual rate

(4.14%) and overall payment. The Committee agreed to move forward with Cogent Bank, and this will now be brought forward to the entire Board for approval.

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

- The Committee approved the January minutes without any changes.

There being no further business to discuss, the meeting adjourned at 9:48 a.m.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations