



January Financial, Facilities and Operations Committee Meeting
Friday, January 16, 2026
9:15 AM
Remote Session

- I. Update of Facilities and Grounds Maintenance
- II. Update on the North House HVAC Project
- III. OSHA Visit
- IV. FY26 Monthly Financial Update (through December) Including Internal Services
- V. Approval of December Financial, Facilities and Operations Committee Minutes
- VI. Other Business



TO: BOE Finance & Operations Committee

FROM: Phillip Cross, Chief Financial & Operations Officer

DATE: January 16, 2026

Subject: District OSHA Visit

As part of its strategic plan, OSHA has a goal to perform programmatic inspections of school districts. This is as a result of increased accidents and incidents in school districts. In October, we were randomly selected for an inspection. The visit was not initiated as a result of any complaints, reported incidents, or known violations.

As a result of the visit, OSHA identified a small number of miscellaneous violations. These items were minor in nature. There were no findings that posed an immediate danger to employees or required emergency corrective action.

OSHA has provided specific guidance and deadlines for addressing the cited items. Over the next several months, we plan to fully rectify each issue by the specified correction dates, in accordance with OSHA requirements. Corrective actions have already begun, and responsible parties have been assigned to ensure timely completion and documentation.

We will continue to work proactively to address all items, maintain compliance, and uphold a safe working environment.



January 16, 2026

TO: BOE Finance & Operations Committee

FROM: Phillip Cross, Chief Financial & Operations Officer

SUBJECT: December Financial Report for FY 25-26

Financial Summary

Below is the financial summary for the Period ending December 31, 2025 with trends and highlights.

FY 2025-26 CATEGORY SUMMARY								
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Total Expenditures	Projected Balance	Previous Month Balance	Month Over Month Change
Salaries (1000's)	36,547,836	15,298,657	20,360,731	923,266	36,582,654	(34,818)	(217,345)	182,527
		41.86%	55.71%	2.53%	100.10%	-0.10%	-0.59%	0.50%
Benefits (2000's)	11,595,878	5,689,011	5,943,406	50,690	11,683,106	(87,228)	-	(87,228)
		49.06%	51.25%	0.44%	100.75%	-0.75%	0.00%	-0.24%
Professional Services (3000's)	1,575,301	603,645	888,342	119,066	1,611,054	(35,752)	(67,088)	31,336
		38.32%	56.39%	7.56%	102.27%	-2.27%	-4.26%	0.09%
Property Services (4000s)	2,290,134	781,092	1,193,855	324,066	2,299,013	(8,879)	(8,879)	-
		34.11%	52.13%	14.15%	100.39%	-0.39%	-0.39%	0.00%
Other Services (5000s)	6,217,168	3,525,077	2,471,755	196,309	6,193,141	24,027	(119,797)	143,824
		56.70%	39.76%	3.16%	99.61%	0.39%	-1.93%	0.39%
Supplies (6000s)	3,437,762	1,542,909	1,472,041	422,812	3,437,762	-	-	-
		44.88%	42.82%	12.30%	100.00%	0.00%	0.00%	0.00%
Equipment (7000s)	413,932	370,463	5,604	37,865	413,932	-	-	-
		89.50%	1.35%	9.15%	100.00%	0.00%	0.00%	0.00%
Other Objects (8000s)	144,451	78,591	41,379	24,481	144,451	-	-	-
		54.41%	28.65%	16.95%	100.00%	0.00%	0.00%	0.00%
Revenue (9000s)	(1,123,771)	(232,427)	8,740	(962,062)	(1,185,749)	61,978	61,978	-
		20.68%	-0.78%	85.61%	105.52%	-5.52%	-5.52%	0.00%
Total	\$ 61,098,691	\$ 27,657,017	\$ 32,385,854	\$ 1,136,492	\$ 61,179,364	\$ (80,672)	\$ (351,131)	\$ 270,459
Total %		45.27%	53.01%	1.86%	100.13%	-0.13%	-0.57%	0.44%

Trends and Highlights:

We have started the work to mitigate this year’s projected deficit. Although we have identified several accounts that combined will significantly reduce the projected deficit, expenditures will need to be closely monitored due to volatility that remains in several accounts.

The accounts below are projected to reduce the deficit by \$270,459 bringing the projected deficit to **(\$80,672)**.

Salaries – \$182,527

The projected full year salary expenditures for the following accounts have been reduced due to a combination of trends, turnover & FML savings and shifting salaries to grants funding.

Object Code	Description	Amount	
<u>Trending Reductions</u>			
1131	Homebound Tutor	20,000	
1138	Summer Work Certified	33,816	
1139	Certified Stipends	46,459	
1234	Bus Aides	25,000	
1268	Summer Work-Non-Cert.	14,312	
			139,587
<u>Turnover & FML</u>			
1111	General Ed. Teachers	(3,247)	
1140	Academic Leader (CIL's)	1,309	
1215	Occupational & Physical Therapists	39,135	
			37,197
<u>Shift to Grant</u>			
1117	Academic Assistants		8,766
<u>Other Adjustment</u>			
	Other Salary Adjustment		(3,023)
Total Salary Adjustment		\$ 182,527	

Benefits – (\$124,446)

Health Insurance -

There are fewer active and retired employees participating in the health insurance plan. As a result, the anticipated premium reimbursement from the Town’s OPEB trust account is expected to be lower by approximately \$65,000 (\$304,000 projected vs. \$369,000 budgeted). Additionally, premium cost share contribution from the Teachers Retirement Board (TRB) and retirees are projected to be lower than budgeted.

Special Education- \$156,317

Based on changes in student needs, it is anticipated that there will be favorable balances in the following accounts:

Object Code	Description	Amount
<u>Special Education</u>		
	Consulting	31,336
	Transportation	24,981
	Settlement	100,000
	Total Special Education	\$ 156,317

Other Services - \$18,843

Combined General liability, property and athletic insurance premiums will be \$18,843 less than budgeted. The Member's Equity Distribution from CIRMA, \$18,092, accounts for the majority of the projected savings. It should be noted, the distribution is based on CIRMA's operational performance, financial strength, and of the success of members' risk management efforts. We typically do not budget for the distribution as it is contingent on the above factors and CIRMA's board approval.

Internal Service Fund

Based on current and historical trends, total dental claims are projected to be lower than budgeted.

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

Fiscal Year Ended						2026
STATEMENT OF REVENUES AND EXPENDITURES						
Fund Balance -July 1, 2025						\$ 418,466
Revenues:						
General Fund						\$ 385,919
Reimbursements						\$ -
Total Contributions						\$ 385,919
Total Revenues (A)						\$ 385,919
Projected Claims:						
Delta Dental:						
Claims						\$ 362,535
Administrative Fees						\$ 23,384
Total Dental Claims (B)						\$ 385,919
Net Change (A-B)						-
Projected Fund balance June 30, 2026						\$ 418,466
Dental- Actual Claims & Fees						
Month						Claims & Fees
July						27,402
August						44,585
September						26,669
October						29,837
November						23,970
December						25,640
Total						\$ 178,102
Actual YTD Spend Rate						46.2%
Theoretical YTD Spend Rate						50.0%
YTD Theoretical variance %						-3.8%

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of December 31, 2025

Period: 6 of 12

2022-2023 Year-End Expense	2023-2024 Year-End Expense	2024-2025 Year-End Expense	Object Code	Description	2025-2026								
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available	
				Salaries & Wages (1000s)									
2,854,614	3,375,352	3,487,109	1110	Administrators	3,593,896	-	3,593,896	1,727,973	1,789,830	-	3,517,803	76,093	
14,827,306	15,169,704	15,671,065	1111	General Ed. Teachers	15,722,608	-	15,722,608	6,224,791	9,515,524	-	15,740,315	(17,707)	
2,522,780	2,359,825	2,584,821	1112	Special Ed. Teachers	2,823,721	-	2,823,721	1,094,523	1,717,950	-	2,812,473	11,249	
1,021,018	948,323	984,850	1113	Guidance	1,012,568	-	1,012,568	391,790	626,863	-	1,018,653	(6,085)	
397,172	418,788	432,187	1114	Psychologist	468,481	-	468,481	180,185	288,296	-	468,481	-	
353,558	410,444	485,393	1115	Social Worker	510,512	-	510,512	188,630	297,697	-	486,327	24,185	
539,131	510,769	530,574	1116	Speech & Hearing	548,276	-	548,276	226,661	256,011	65,604	548,276	-	
887,328	1,261,271	1,275,481	1117	Academic Assistants	1,264,381	-	1,264,381	476,618	724,917	-	1,201,535	62,846	
110,854	59,724	61,217	1118	Talented & Gifted	-	-	-	-	-	-	-	-	
400,239	455,475	456,095	1119	Library/Media	505,044	-	505,044	194,248	310,796	-	505,044	-	
57,886	51,774	43,514	1135	Transition Coordinator	56,320	-	56,320	36,102	57,764	-	93,866	(37,546)	
847,138	877,957	899,825	1139	Certified Stipends	991,761	-	991,761	374,626	166,818	403,858	945,302	46,459	
651,668	969,094	1,015,169	1140	Academic Leader (CIL's)	955,516	-	955,516	380,599	573,608	-	954,207	1,309	
1,852	2,571	1,532	1141	Mentor Teacher	2,300	-	2,300	1,000	-	1,300	2,300	-	
113,090	-	78,000.00	1142	Behavioral Analyst	180,400	-	180,400	66,439	118,232	-	184,672	(4,272)	
58,267	68,897	66,541	1145	Multilingual Learner	81,521	-	81,521	35,526	51,529	-	87,055	(5,534)	
\$ 25,643,901	\$ 26,939,968	\$ 28,073,373		Sub-Total Certified Salaries	\$ 28,717,306	\$ -	\$ 28,717,306	\$ 11,599,710	\$ 16,495,837	\$ 470,762	\$ 28,566,309	150,996	
							40.4%	57.4%	1.6%		99.5%	0.5%	
				Other Certified Salaries									
40,788	25,138	24,735	1131	Homebound Tutor	44,500	-	44,500	2,884	-	21,616	24,500	20,000	
-	-	-	1136	Degree Level Change	44,390	-	44,390	-	-	-	-	44,390	
246,814	216,491	239,946	1137	Substitute Teacher	178,801	-	178,801	57,844	-	120,957	178,801	-	
189,064	194,739	167,395	1138	Summer Work -Certified Staff	212,408	-	212,408	120,613	-	57,979	178,592	33,816	
127,403	152,490	140,966	1143	Building Substitutes	203,175	-	203,175	71,370	111,670	20,135	203,175	-	
385,336	215,245	251,666	1144	Long term Substitute	118,000	-	118,000	174,078	122,115	(178,193)	118,000	-	
-	-	-	1160	Turnover Savings	(370,000)	-	(370,000)	-	-	-	-	(370,000)	
\$ 989,404	\$ 804,103	\$ 824,707		Sub-Total Other Certified Salaries	\$ 431,274	\$ -	\$ 431,274	\$ 426,789	\$ 233,785	\$ 42,494	\$ 703,068	\$ (271,794)	
							99.0%	54.2%	9.9%		163.0%	-63.0%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of December 31, 2025

Period: 6 of 12

2022-2023 Year-End Expense	2023-2024 Year-End Expense	2024-2025 Year-End Expense	Object Code	Description	2025-2026								
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available	
				<i>Non-Certified Salaries</i>									
413,013	496,658	497,025	1210	Non-Cert. Supervisors	558,548	-	558,548	267,378	287,794	-	555,172	3,376	
213,706	238,317	223,285	1211	Nurses	250,912	-	250,912	97,193	107,965	45,754	250,912	-	
247,373	279,358	338,189	1215	Occupational & Physical Therapists	345,422	-	345,422	102,862	203,426	-	306,287	39,135	
1,156,839	1,328,818	1,361,800	1221	Administrative Support	1,388,117	-	1,388,117	629,503	739,809	18,805	1,388,117	-	
1,697,360	1,828,311	1,865,189	1231	Para Educators	1,914,820	-	1,914,820	788,048	1,089,297	37,475	1,914,820	-	
156,413	141,394	108,135	1234	Bus Aides	147,297	-	147,297	42,833	-	79,464	122,297	25,000	
495,877	505,325	523,857	1235	Technicians	537,922	-	537,922	258,293	278,679	-	536,972	950	
65,017	46,914	69,477	1237	Vocational Specialist	69,229	-	69,229	28,570	40,659	-	69,229	-	
262,406	276,448	301,659	1241	Safety Monitors	316,063	-	316,063	139,083	174,000	-	313,082	2,981	
513,999	514,241	538,892	1251	Custodians	570,282	-	570,282	269,202	303,816	(2,983)	570,036	246	
477,370	543,741	568,199	1261	Maintenance Mechanics & Grounds	585,183	-	585,183	271,301	313,902	-	585,204	(21)	
90,458	103,682	107,218	1269	Athletic Support Staff	124,751	-	124,751	44,615	29,375	50,760	124,751	-	
192,939	188,200	199,708	1280	Non Certified Stipends	204,550	-	204,550	91,383	62,387	50,780	204,550	-	
\$ 5,982,771	\$ 6,491,408	\$ 6,702,634		Sub-Total Non-Certified Salaries	\$ 7,013,096	\$ -	\$ 7,013,096	\$ 3,030,264	\$ 3,631,109	\$ 280,056	\$ 6,941,429	\$ 71,668	
							43.2%	51.8%	4.0%		99.0%	1.0%	
				<i>Other Non-Certified Salaries</i>									
39,524	39,305	34,159	1213/12 23/1233	Non-Certified Substitutes	47,500	-	47,500	18,877	-	28,623	47,500	-	
199,553	230,025	241,665	1212/22 38/42/52 /62	Overtime	203,708	-	203,708	109,676	-	94,032	203,708	-	
114,912	101,739	102,616	1268	Summer Work-Non-Cert.	134,952	-	134,952	113,342	-	7,298	120,640	14,312	
\$ 353,988	\$ 371,069	\$ 378,440		Sub-Total Other Salaries	\$ 386,160	\$ -	\$ 386,160	\$ 241,894	\$ -	\$ 129,954	\$ 371,848	14,312	
							62.6%	0.0%	33.7%		96.3%	3.7%	
\$ 32,970,064	\$ 34,606,548	\$ 35,979,154		TOTAL SALARIES	\$ 36,547,836	\$ -	\$ 36,547,836	\$ 15,298,657	\$ 20,360,731	\$ 923,266	\$ 36,582,654	\$ (34,818)	
							41.9%	55.7%	2.5%		100.1%	-0.1%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of December 31, 2025

Period: 6 of 12

2022-2023 Year-End Expense	2023-2024 Year-End Expense	2024-2025 Year-End Expense	Object Code	Description	2025-2026								
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available	
				<i>Benefits (2000's)</i>									
9,202,598	8,798,742	9,093,058	2000	Health Insurance	10,623,056	-	10,623,056	5,338,047	5,324,366	-	10,662,413	(39,357)	
(1,705,489)	(1,410,661)	(1,554,889)	2022	Premium Cost Share	(1,963,364)	-	(1,963,364)	(960,703)	(954,737)	-	(1,915,440)	(47,924)	
1,020,503	1,032,102	1,067,168	2001	Social Security & Medicare	1,160,817	-	1,160,817	473,656	687,161	-	1,160,817	-	
175,214	180,451	186,333	2003	Workers Compensation	191,436	-	191,436	191,383	-	-	191,383	53	
14,848	2,496	35,171	2004	Unemployment Compensation	20,000	-	20,000	8,989	-	11,011	20,000	-	
130,080	-	-	2005	Early Retirement Incentive	-	-	-	-	-	-	-	-	
1,328,122	1,192,864	1,325,069	2007	Pension Contributions	1,356,477	-	1,356,477	594,819	761,658	-	1,356,477	-	
91,124	101,963	54,001	2010	Tuition Reimbursement	85,500	-	85,500	-	85,500	-	85,500	-	
63,051	71,543	72,641	2011-12	Life & Disability Insurance	76,956	-	76,956	38,891	39,458	(1,393)	76,956	-	
56,400	22,381	27,148	2014	Sick Bank	45,000	-	45,000	3,929	-	41,072	45,000	-	
\$10,376,450	\$9,991,881	\$10,305,700		TOTAL BENEFITS	\$ 11,595,878	\$ -	\$ 11,595,878	\$ 5,689,011	\$ 5,943,406	\$ 50,690	\$ 11,683,106	\$ (87,228)	
								49.1%	51.3%	0.4%	100.8%	-0.75%	
				<i>Professional & Technical Services (3000s)</i>									
504,232	525,441	174,021	3210	Contracted Services Educational	238,176	-	238,176	110,104	91,036	5,700	206,840	31,336	
149,405	176,454	154,137	3220-21	Consulting Services	168,935	-	168,935	82,512	94,180	24,697	201,389	(32,454)	
75,937	94,342	94,477	3235	Testing	144,421	-	144,421	46,009	95,630	2,782	144,421	-	
106,990	260,876	302,332	3239	Other Pupil Services	301,200	-	301,200	93,965	206,517	718	301,200	-	
66,056	34,711	37,221	3303	Management Services	37,714	-	37,714	39,685	32,663	-	72,348	(34,634)	
2,064	3,145	2,048	3304	License Fees-Facilities	3,500	-	3,500	4,057	1,750	(2,307)	3,500	-	
232,999	183,838	339,334	3306	Legal Fees-SPED	240,000	-	240,000	100,702	139,298	-	240,000	-	
187,860	162,916	148,456	3306	Legal Fees- Districtwide	150,000	-	150,000	74,910	66,866	8,225	150,000	-	
106,091	109,322	118,358	3308	Police/Fire	118,741	-	118,741	26,728	85,578	6,435	118,741	-	
67,685	155,452	123,318	3309	Professional & Technical Services	114,628	-	114,628	24,973	16,838	72,817	114,628	-	
41,996	41,210	54,136	3310	Sports Officials	57,987	-	57,987	-	57,987	-	57,987	-	
\$ 1,541,316	\$ 1,747,705	\$ 1,547,836		TOTAL PROF. & TECH SERVICES	\$ 1,575,301	\$ -	\$ 1,575,301	\$ 603,645	\$ 888,342	\$ 119,066	\$ 1,611,054	\$ (35,752)	
								38.3%	56.4%	7.6%	102.3%	-2.3%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of December 31, 2025

Period: 6 of 12

2025-2026												
2022-2023	2023-2024	2024-2025	Object Code	Description	Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
Year-End Expense	Year-End Expense	Year-End Expense										
				<i>Property Services (4000s)</i>								
907,204	969,175	991,847	4200	Cleaning Services	994,738	-	994,738	331,218	663,520	-	994,738	-
50,825	66,687	65,839	4202	Rubbish Removal	75,877	-	75,877	30,413	32,268	13,197	75,877	-
82,370	171,370	181,873	4302	Equipment Repairs	188,898	-	188,898	45,522	46,906	96,470	188,898	-
184,530	189,525	199,670	4400	Equipment Rental	187,115	-	187,115	76,294	119,086	(8,265)	187,115	-
213,171	210,800	224,644	4500	Repair Allowance	150,000	-	150,000	24,687	26,854	98,459	150,000	-
30,182	40,740	49,171	4514	Fire Alarm System	44,400	-	44,400	39,574	2,526	2,300	44,400	-
201,994	191,606	169,137	4518	Sewer System Plant Maintenance	184,795	-	184,795	95,180	98,494	-	193,674	(8,879)
205,809	247,875	187,095	4520	Service Contracts	194,724	-	194,724	68,939	112,277	13,508	194,724	-
93,203	74,982	82,676	4530	Parks & Recreation	86,547	-	86,547	-	62,000	24,547	86,547	-
39,271	31,644	107,951	4540	Athletic Facilities Repairs	59,500	-	59,500	41,520	8,980	9,000	59,500	-
195,029	74,974	111,169	4541	Contracted Services	102,300	-	102,300	25,587	19,862	56,850	102,300	-
109,755	-	-	4600	Special Projects	-	-	-	-	-	-	-	-
11,275	6,377	-	4604	Snow Plowing	10,500	-	10,500	-	-	10,500	10,500	-
35,888	35,100	5,869	4701	Security System Monitoring	10,740	-	10,740	2,160	1,080	7,500	10,740	-
\$ 2,360,505	\$ 2,310,853	\$ 2,376,940		TOTAL PROPERTY SERVICES	\$ 2,290,134	\$ -	\$ 2,290,134	\$ 781,092	\$ 1,193,855	\$ 324,066	\$ 2,299,013	\$ (8,879)
								34.1%	52.1%	14.2%	100.4%	-0.4%

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of December 31, 2025

Period: 6 of 12

2022-2023 Year-End Expense	2023-2024 Year-End Expense	2024-2025 Year-End Expense	Object Code	Description	2025-2026								
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available	
				<i>Other Services (5000s)</i>									
1,592,600	1,737,496	1,724,934	5100	Regular Transportation	1,777,015	-	1,777,015	1,768,460	8,555	-	1,777,015	-	
843,911	935,160	869,290	5101	SPED Transportation	815,957	-	815,957	512,203	398,569	-	910,772	(94,815)	
218,024	100,391	113,287	5104	Athletic Transportation	116,093	-	116,093	26,306	63,694	26,093	116,093	-	
12,802	4,237	4,524	5105	Extra-Curricular Transportation	16,360	-	16,360	5,902	1,325	9,132	16,360	-	
160,181	107,032	107,125	5112	Diesel & Gasoline	101,265	-	101,265	22,486	72,960	5,820	101,265	-	
128,142	136,003	134,609	5200	General Liability Insurance	154,233	-	154,233	113,183	-	22,958	136,141	18,092	
14,400	15,008	15,008	5202	Athletic Insurance	15,758	-	15,758	15,008	-	-	15,008	751	
104,154	106,579	109,196	5205	Property Insurance	114,250	-	114,250	112,350	-	1,901	114,250	-	
87,714	89,711	96,937	5300	Communications	94,106	-	94,106	44,996	41,705	7,405	94,106	-	
27,469	27,030	31,991	5400	Postage	29,383	-	29,383	13,554	13,379	2,450	29,383	-	
853	1,626	2,417	5500	Advertising	2,000	-	2,000	1,101	606	293	2,000	-	
16,962	19,046	18,519	5501	Printing	24,078	-	24,078	10,632	2,556	10,890	24,078	-	
2,367,437	2,232,934	2,045,796	5600	Out of District Tuition	1,652,829	-	1,652,829	701,800	970,047	(19,018)	1,652,829	-	
1,063,918	1,162,396	1,098,685	5601	Tuition Settlements	1,223,256	-	1,223,256	145,775	888,738	88,743	1,123,256	100,000	
41,076	39,352	44,431	5800	Travel & Conference	59,045	-	59,045	28,074	3,997	26,974	59,045	-	
3,803	3,282	2,901	5801	Mileage Reimbursement	14,231	-	14,231	2,223	1,100	10,908	14,231	-	
5,684	3,905	12,670	5900	Other Purchased Services	7,310	-	7,310	1,025	4,525	1,760	7,310	-	
\$ 6,689,131	\$ 6,721,189	\$ 6,432,319		TOTAL OTHER SERVICES	\$ 6,217,168	\$ -	\$ 6,217,168	\$ 3,525,077	\$ 2,471,755	\$ 196,309	\$ 6,193,141	\$ 24,027	
								56.7%	39.8%	3.2%	99.6%	0.4%	
				<i>Supplies & Materials (6000's)</i>									
884,656	897,948	532,944	6110	Materials	697,780	-	697,780	245,139	215,137	237,503	697,780	-	
36,390	32,940	29,480	6120	Office Materials	35,328	-	35,328	13,144	25,479	(3,296)	35,328	-	
174,050	183,027	192,226	6130	Maintenance Materials	181,624	-	181,624	73,781	73,633	34,210	181,624	-	
95,137	98,925	132,842	6131	Custodial Materials	78,348	-	78,348	25,521	47,439	5,389	78,348	-	
21,943	43,776	14,895	6132	Security Materials	26,284	-	26,284	5,756	2,444	18,084	26,284	-	
517,581	570,459	642,148	6140	Software	657,407	-	657,407	622,898	35,205	(696)	657,407	-	
98,833	104,926	105,727	6410	Books	186,730	-	186,730	89,464	28,449	68,816	186,730	-	
325,229	467,063	496,828	6510	Heating Oil	515,195	-	515,195	94,033	377,240	43,922	515,195	-	
482,463	644,985	1,085,613	6520	Electricity	1,056,067	-	1,056,067	372,383	664,806	18,878	1,056,067	-	
2,890	2,377	2,870	6530	Propane	3,000	-	3,000	790	2,210	-	3,000	-	
\$ 2,639,172	\$ 3,046,427	\$ 3,235,574		TOTAL SUPPLIES & MATERIALS	\$ 3,437,762	\$ -	\$ 3,437,762	\$ 1,542,909	\$ 1,472,041	\$ 422,812	\$ 3,437,762	\$ -	
								44.9%	42.8%	12.3%	100.0%	0.0%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of December 31, 2025

Period: 6 of 12

2022-2023 Year-End Expense	2023-2024 Year-End Expense	2024-2025 Year-End Expense	Object Code	Description	2025-2026								
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available	
				<i>Equipment (7000's)</i>									
192,826	265,378	413,486	7300	Equipment	413,932	-	413,932	370,463	5,604	37,865	413,932	-	
\$ 192,826	\$ 265,378	\$ 413,486		TOTAL EQUIPMENT	\$ 413,932	\$ -	\$ 413,932	\$ 370,463	\$ 5,604	\$37,865	\$ 413,932	\$ -	
								89.5%	1.4%	9.1%	100.0%	0.0%	
				<i>Other Objects (8000's)</i>									
87,938	89,475	76,267	8100	Dues, Fees and Memberships	110,106	-	110,106	64,551	30,995	14,561	110,106	-	
32,434	39,246	32,768	8900	Other Objects	34,345	-	34,345	14,040	10,384	9,921	34,345	-	
\$ 120,372	\$ 128,721	\$ 109,035		TOTAL OTHER OBJECTS	\$ 144,451	\$ -	\$ 144,451	\$ 78,591	\$ 41,379	\$24,481	\$ 144,451	\$ -	
								54.4%	28.6%	16.9%	100.0%	0.0%	
				<i>Revenue Offset (9000's)</i>									
(29,462)	(29,903)	(31,457)	9200	Technology Revenue	(31,946)	-	(31,946)	-	-	(31,946)	(31,946)	-	
(74,800)	(78,660)	(75,600)	9201	Participation Fees, Athletics	(70,475)	-	(70,475)	(33,100)	8,740	(46,115)	(70,475)	-	
(21,689)	(13,475)	-	9202	Gate Receipts, Athletics	(14,000)	-	(14,000)	-	-	(14,000)	(14,000)	-	
(89,987)	(25,495)	(22,425)	9204	Transportation Credits	-	-	-	-	-	-	-	-	
(928,213)	(839,156)	(733,726)	9205	Excess Cost Reimbursement	(526,014)	-	(526,014)	-	-	(526,014)	(526,014)	-	
(121,242)	(156,288)	(192,195)	9206	Pre School Tuition	(249,209)	-	(249,209)	(131,695)	-	(117,514)	(249,209)	-	
(119,873)	(141,162)	(121,752)	9207	Non-Resident Tuition	(28,755)	-	(28,755)	(66,752)	-	(23,981)	(90,733)	61,978	
(61,203)	(42,681)	(35,111)	9208	Parks & Rec Portion of Field Maintenance	(72,712)	-	(72,712)	-	-	(72,712)	(72,712)	-	
(30,800)	-	(24,075)	9209	Parking Fees	(24,075)	-	(24,075)	-	-	(24,075)	(24,075)	-	
(42,223)	(53,727)	(16,870)	9210	Theater Receipts	(51,025)	-	(51,025)	-	-	(51,025)	(51,025)	-	
-	-	(27,500)	9212	Facility Use Rental	(37,500)	-	(37,500)	-	-	(37,500)	(37,500)	-	
(14,336)	(50,764)	(13,513)	9215	Medicaid Revenue	(18,060)	-	(18,060)	(880)	-	(17,180)	(18,060)	-	
(\$1,533,828)	(\$1,431,311)	(\$1,294,225)		Total Revenue Offset	(\$1,123,771)	\$ -	(\$1,123,771)	(\$232,427)	\$8,740	(\$962,062)	(\$1,185,749)	\$61,978	
								20.7%	-0.8%	85.6%	105.5%	-5.5%	
\$ 55,356,008	\$ 57,387,390	\$ 59,105,820		GRAND TOTAL	\$ 61,098,689	\$ -	\$ 61,098,689	\$ 27,657,017	\$ 32,385,854	\$ 1,136,492	\$ 61,179,364	(\$80,672)	
								45.27%	53.01%	1.86%	100.13%	-0.13%	

Minutes
Financial, Facilities & Operations Committee
December 12, 2025

Present:

Michael Guido, Committee Chair

Deborah Low, Committee Member

Sharon Ferraro, Committee Member

Erica Forti, Superintendent of Schools

Phil Cross, Chief Finance and Operations Officer

Mike DelMastro, Director of Facilities

Guest:

Tom Coughlin, DNV Energy Insights USA Inc.

The meeting was called to order by Mr. Guido at 9:03 a.m.

The Committee discussed the following items regarding the Eversource Retro Commissioning Program:

- Tom Coughlin, of DNV Energy Insights, gave a presentation regarding the retro commissioning program for the HVAC systems at high school. In August, DNV conducted a retro commissioning survey of all the school buildings on campus, which was phase one of the program. The primary focus of the survey was to find cost effective retro commissioning and energy conservation measures that could be implemented to save energy in the facility, as well as improve comfort and equipment performance. The survey was completely funded by Eversource. While the initial survey encompassed all buildings, the next step currently focuses on the high school due to minimum square footage requirements with Eversource.
- The survey found five opportunities for retro-commissioning with a total estimated implementation cost of \$135,000-\$172,300. These measures would result in total estimated fossil fuel/electricity/electrical savings of between \$42,870 - \$56,060.
- The second phase of the project is the investigation of these opportunities. Eversource would pay half of DNV's fee, up to \$20,000, for this second phase if the District decides not to move forward with any of the recommendations. But if we do move forward with at least half of them, then Eversource pays the full fee.
- Mr. DelMastro recommended moving forward with all five initiatives, and added that while the equipment is 20 years old, it still has 5-10 years left on it, so isn't near the end of its useful life, and implementing these measure will keep the equipment running.

- The Committee asked for a summary from Mr. Cross and Mr. DelMastro.

The Committee discussed the following regarding Facilities and Grounds Maintenance:

- Mr. DelMastro reported that the Dectron unit at the middle school pool has been repaired and is back up and running. Additionally, he added that the facilities department is once again fully staffed.

The Committee discussed the following items regarding the North House HVAC Project:

- Mr. Cross informed the Committee that when Landmark Facilities Group submitted their initial cost estimate for the project of \$1.4 million it only accounted for the mechanical portion and there were several other, additional costs, not included in the estimate. Landmark has since submitted the additional costs, which raises the total cost of the project to approximately \$2.4 million. Initially the plan was to present the Landmark estimate to the Board of Finance on December 11th, but Mr. Cross thought it prudent to pause and get greater clarity on exactly what the additional costs entail, and to receive more information on the contingencies that were included in the revised estimate. There was also some uncertainty regarding the equipment selection, so this extra time will allow Landmark to do some further investigation. Mr. Cross added that while the full Board of Finance is not aware of the situation, he has had conversations with Michael Imber, the Board of Finance Chair, and has kept him apprised.
- Ms. Low inquired as to which budget this project currently resides in. Mr. Cross reported that at this time it is not part of any particular budget, but last year it was presented to all the Boards during the budget meetings. At the time there was some ambiguity regarding the actual cost of the project, but the Board of Finance did guarantee that the project would be funded. There is still some uncertainty regarding the exact mechanism for funding, and that's another reason for the pause, which will allow additional time to firm up costs. When the Board of Education presents their budget to the Board of Finance, there will be discussions around what funding options are available for the project.

The Committee discussed the following items regarding the State mandated 5 year inspection and evaluation of HVAC systems:

- Mr. Cross reported that recently passed legislation requires that each school district must perform a five year inspection and evaluation of the heating, ventilation and air conditioning (HVAC) system within each school building under its jurisdiction. The initial five year period is between 2026–2031. This is an unfunded mandate with a cost associated with it. The District's plan is to do all schools with the exception of the middle school in 2026. The estimated cost is approximately \$20,000. Doing all three buildings at the same time will tie in well with the District's multi-year plan.

- Mr. Cross added that the testing at the elementary school will serve a dual purpose, as in addition to making the District compliant with the State IAQ mandate, the results can be submitted as part of the grant application for the North House HVAC replacement project. In 2023, the State established an HVAC grant program to reimburse districts for costs associated with projects for the installation, replacement or upgrading of HVAC systems or other improvements to indoor air quality. However, the State may not award an HVAC evaluation grant to any applicant that has not certified compliance with the five year HVAC reporting requirement.

The Committee discussed the following regarding the FY26 monthly financial update (through November) including internal services:

- Mr. Cross reported that the current FY26 balance is -\$351,131, and that represents a -\$53,892 change from the previous report. The drivers for this change are salaries, property services, and non-resident tuition.
 - For salaries, the estimated FML savings was reduced.
 - For property services, the current 10 year permit for the Zenon plant expires in May. The renewal application, which was due in November, is extensive and required the use of an environmental engineering firm specializing in the renewal process. This was an unanticipated expenditure.
 - Regarding the non-resident tuition, due to a student becoming a resident, and another student withdrawing, the projected full year revenue has been reduced.

The Committee discussed the following regarding the FY27 budget calendar:

- The Committee approved the FY27 budget calendar with minor changes. It will now be brought to the full Board for approval.

The Committee discussed the following regarding the donation of a district vehicle:

- Mr. Cross informed the Committee that the district vehicle that Mr. DelMastro was driving is no longer safe to use and that it will be donated to either the Weston Fire Department for training purposes, or to a charity.

There being no further business to discuss, the meeting adjourned at 10:20 a.m.

Respectfully submitted,

Andrew Galli

Administrative Assistant to the Director of Finance and Operations