

# **March Financial, Facilities and & Operations Committee**

Friday, March 10, 2023 9:00 AM

Remote Session

**I. Update of Facilities and Grounds Maintenance**

**II. FY23 Monthly Financial Update (through February) Including Internal Services Fund (for Dental)**

**III. Discussion on Next Committee Meeting Date**

**IV. Approval of February Financial, Facilities and Operations Committee Minutes**

**V. Other Business**

**WESTON PUBLIC SCHOOLS**

**FY23 FINANCIAL REPORT**

As of February 28, 2023

Period: 8 of 12

2019-2020 Year-End Expense	2020-2021 Year-End Expense	2021-2022 Year-End Expense	Object Code	Description	2022-2023							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<b><i>Salaries &amp; Wages (1000s)</i></b>								
2,940,692	2,721,241	2,881,354	1110	Administrators	3,139,234	(61,447)	3,077,787	1,837,063	988,229	104,968	2,930,261	147,526
14,458,759	13,925,352	14,465,388	1111	General Ed. Teachers	14,936,002		14,936,002	8,267,126	6,603,452	-	14,870,578	65,424
2,279,850	2,372,055	2,303,563	1112	Special Ed. Teachers	2,569,234		2,569,234	1,346,836	1,206,727	20,257	2,573,821	(4,587)
1,020,707	1,031,899	983,206	1113	Guidance	959,571	61,447	1,021,018	555,588	465,430	-	1,021,018	-
472,621	503,136	468,881	1114	Psychologist	524,553		524,553	222,602	174,570	-	397,172	127,381
193,946	162,383	202,927	1115	Social Worker	331,170		331,170	185,762	167,796	-	353,558	(22,388)
517,368	555,781	543,134	1116	Speech & Hearing	566,144		566,144	340,998	232,968	-	573,966	(7,822)
758,161	1,046,642	1,184,208	1117	Academic Assistants	1,013,599		1,013,599	505,758	398,892	-	904,650	108,949
205,471	210,287	169,686	1118	Talented & Gifted	110,854		110,854	59,691	51,163	-	110,854	-
399,004	412,193	403,577	1119	Library/Media	412,186		412,186	236,715	180,683	-	417,398	(5,212)
59,505	47,413	46,587	1135	Transition Coordinator	48,239		48,239	31,169	26,717	-	57,886	(9,647)
824,102	785,011	832,301	1139	Certified Stipends	893,646		893,646	455,029	81,057	357,560	893,646	-
584,428	577,980	574,562	1140	Academic Leader (CIL's)	670,133		670,133	380,232	294,650	-	674,881	(4,748)
371	1,779	2,650	1141	Mentor Teacher	3,000		3,000	-	-	3,000	3,000	-
272,612	277,908	187,872	1142	Behavioral Analyst	233,099		233,099	105,876	37,112	-	142,987	90,112
44,359	45,069	45,835	1145	English Language Learner	46,614		46,614	36,753	21,514	-	58,267	(11,653)
\$ 25,031,956	\$ 24,676,129	\$ 25,295,731		<b>Sub-Total Certified Salaries</b>	\$ 26,457,277	\$ -	\$ 26,457,277	\$ 14,567,198	\$ 10,930,960	\$ 485,786	\$ 25,983,944	473,333
					4.59%			55.1%	41.3%	1.8%	98.2%	1.8%
				<b><i>Other Certified Salaries</i></b>								
55,905	28,996	45,700	1131	Homebound Tutor	44,500		44,500	24,444	-	20,056	44,500	-
-	-	-	1136	Degree Level Change	43,520		43,520	-	-	-	-	43,520
147,029	164,963	278,078	1137	Substitute Teacher	178,801		178,801	139,202	90,003	-	229,205	(50,404)
185,735	243,990	212,521	1138	Summer Work -Certified Staff	160,408		160,408	145,084	-	15,324	160,408	-
136,838	106,600	99,315	1143	Building Substitutes	203,175		203,175	70,430	80,583	-	151,013	52,163
208,344	608,730	295,291	1144	Long term Substitute	118,000		118,000	239,756	49,752	-	289,508	(171,508)
-	-	-	1160	Turnover Savings	(115,000)		(115,000)	-	-	-	0	(115,000)
\$ 733,851	\$ 1,153,278	\$ 930,904		<b>Sub-Total Other Certified Salaries</b>	\$ 633,404	\$ -	\$ 633,404	\$ 618,917	\$ 220,337	\$ 35,380	\$ 874,634	(\$241,230)

**WESTON PUBLIC SCHOOLS**

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As of February 28, 2023

Period: 8 of 12

2019-2020 Year-End Expense	2020-2021 Year-End Expense	2021-2022 Year-End Expense	Object Code	Description	2022-2023							
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
								97.7%	34.8%	5.6%	138.1%	-38.1%
				<i><b>Non-Certified Salaries</b></i>								
406,422	373,111	381,506	1210	Non-Cert. Supervisors	390,091		390,091	245,220	144,664	-	389,884	207
215,220	234,060	223,520	1211	Nurses	231,336		231,336	123,588	90,118	-	213,706	17,630
295,567	297,217	306,924	1215	Occupational Therapist	318,970		318,970	152,635	97,103	-	249,737	69,233
1,267,185	1,199,438	1,140,104	1221	Secretarial	1,240,609		1,240,609	718,662	432,444	89,503	1,240,609	-
1,761,865	1,837,631	1,767,360	1231	Para Educators	1,800,527		1,800,527	978,774	727,238	94,515	1,800,527	-
165,721	129,307	146,862	1234	Bus Aides	175,000		175,000	98,362	6,295	70,343	175,000	-
525,426	600,663	485,773	1235	Technicians	492,122		492,122	316,659	179,218	-	495,877	(3,755)
61,021	61,157	61,996	1237	Vocational Specialist	63,982		63,982	38,582	25,236	-	63,818	164
239,373	246,331	247,175	1241	Safety Monitors	253,848		253,848	152,900	100,514	-	253,414	434
476,898	509,851	506,491	1251	Custodians	515,976		515,976	320,578	193,421	-	513,999	1,977
455,850	492,769	460,027	1261	Maintenance Mechanics & Grounds	482,372		482,372	289,341	178,956	-	468,296	14,076
72,573	74,781	84,861	1269	Athletic Support Staff	101,762		101,762	52,704	26,046	23,012	101,762	-
168,675	182,698	197,442	1280	Non Certified Stipends	194,475		194,475	106,179	41,101	47,195	194,475	-
<b>\$ 6,111,794</b>	<b>\$ 6,239,015</b>	<b>\$ 6,010,040</b>		<b>Sub-Total Non-Certified Salaries</b>	<b>\$ 6,261,070</b>	<b>\$ -</b>	<b>\$ 6,261,070</b>	<b>\$ 3,594,185</b>	<b>\$ 2,242,354</b>	<b>\$ 324,568</b>	<b>\$ 6,161,106</b>	<b>\$ 99,965</b>
								57.4%	35.8%	5.2%	98.4%	1.6%
				<i><b>Other Non-Certified Salaries</b></i>								
50,411	28,910	47,199	1213/12 23/1233	Non-Certified Substitutes	47,500		47,500	29,400	-	18,100	47,500	-
163,643	135,970	176,085	1212/22/ 38/42/52 /62	Overtime	203,700		203,700	115,613	-	88,087	203,700	-
155,964	104,948	127,252	1268	Summer Work-Non-Cert.	162,991		162,991	112,871	-	50,120	162,991	-
<b>\$ 370,019</b>	<b>\$ 269,828</b>	<b>\$ 350,536</b>		<b>Sub-Total Other Salaries</b>	<b>\$ 414,191</b>	<b>\$ -</b>	<b>\$ 414,191</b>	<b>\$ 257,884</b>	<b>\$ -</b>	<b>\$ 156,307</b>	<b>\$ 414,191</b>	<b>\$ -</b>
								62.3%	0.0%	37.7%	100.0%	0.0%
<b>\$ 32,247,620</b>	<b>\$ 32,338,250</b>	<b>\$ 32,587,211</b>		<b>TOTAL SALARIES</b>	<b>\$ 33,765,943</b>	<b>\$ -</b>	<b>\$ 33,765,943</b>	<b>\$ 19,038,184</b>	<b>\$ 13,393,651</b>	<b>\$ 1,002,040</b>	<b>\$ 33,433,874</b>	<b>\$ 332,068</b>
					3.62%			56.4%	39.7%	3.0%	99.0%	1.0%

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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>								
7,790,363	8,324,773	8,412,125	2000	Health Insurance	9,321,902		9,321,902	6,123,875	3,209,196	(11,168)	9,321,902	-
(1,361,419)	(1,437,860)	(1,508,844)	2022	Premium Cost Share	(1,664,207)		(1,664,207)	(1,041,342)	-	(622,865)	(1,664,207)	-
552,072	562,991	540,802	2001	Social Security	460,428		460,428	329,399	-	131,029	460,428	-
460,986	464,653	465,667	2002	Medicare	501,860		501,860	270,394	-	231,466	501,860	-
205,411	175,279	175,275	2003	Workers Compensation	185,790		185,790	175,214	-	-	175,214	10,576
60,043	56,973	25,494	2004	Unemployment Compensation	60,000		60,000	-	-	60,000	60,000	-
315,665	468,582	149,718	2005	Early Retirement Incentive	-		-	-	-	-	-	-
1,088,303	1,072,998	1,177,822	2007	Pension Contributions	1,324,006		1,324,006	767,769	-	556,237	1,324,006	-
58,565	75,005	83,227	2010	Tuition Reimbursement	75,000		75,000	2,624	-	72,376	75,000	-
64,926	63,528	63,952	2011-12	Life & Disability Insurance	67,600		67,600	41,922	24,978	700	67,600	-
24,556	86,591	105,506	2014	Sick Bank	45,000		45,000			45,000	45,000	-
<b>\$9,259,470</b>	<b>\$9,913,513</b>	<b>\$9,690,744</b>		<b>TOTAL BENEFITS</b>	<b>\$10,377,379</b>	<b>\$ -</b>	<b>\$10,377,379</b>	<b>\$6,669,855</b>	<b>\$3,234,174</b>	<b>\$462,774</b>	<b>\$10,366,803</b>	<b>\$ 10,576</b>
					7.09%			64.3%	31.2%	4.5%	99.9%	
				<i>Professional &amp; Technical Services (3000s)</i>								
195,184	174,773	545,611	3210	Contracted Services Educational	385,700		385,700	190,157	252,641	-	442,798	(57,098)
265,218	139,888	128,921	3220-21	Consulting Services	120,835		120,835	50,387	66,312	4,136	120,835	-
80,956	89,901	123,549	3235	Testing	79,950		79,950	66,914	38,034	-	104,948	(24,998)
217,617	210,355	6,158	3239	Other Pupil Services	182,085		182,085	20,776	143,122	18,187	182,085	-
72,230	220,134	64,991	3303	Management Services	70,733		70,733	43,751	14,808	12,174	70,733	-
2,335	2,015	1,775	3304	License Fees-Facilities	3,500		3,500	1,995	340	1,165	3,500	-
237,145	204,996	245,731	3306	Legal Fees-SPED	240,000		240,000	105,576	134,424	-	240,000	-
186,270	164,948	167,193	3306	Legal Fees- Districtwide	150,000		150,000	139,912	32,488	7,600	180,000	(30,000)
68,638	83,425	95,138	3308	Police/Fire	111,869		111,869	33,315	73,372	5,182	111,869	-
148,442	72,208	67,382	3309	Professional Technical Services	129,349		129,349	41,327	15,611	72,412	129,349	-
52,049	21,917	49,966	3310	Sports Officials	53,726		53,726	-	-	53,726	53,726	-
<b>\$ 1,526,084</b>	<b>\$ 1,384,560</b>	<b>\$ 1,496,415</b>		<b>TOTAL PROF. &amp; TECH SERVICES</b>	<b>\$ 1,527,747</b>	<b>\$ -</b>	<b>\$ 1,527,747</b>	<b>\$ 694,109</b>	<b>\$ 771,152</b>	<b>\$ 174,582</b>	<b>\$ 1,639,843</b>	<b>\$ (112,096)</b>
								45.4%	50.5%	11.4%	107.3%	

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					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<i>Property Services (4000s)</i>								
746,875	848,529	859,036	4200	Cleaning Services	923,080		923,080	608,131	304,561	10,387	923,080	-
40,741	39,855	48,405	4202	Rubbish Removal	51,133		51,133	27,281	21,928	1,925	51,133	-
95,688	68,301	122,591	4302	Equipment Repairs	153,927		153,927	36,121	41,734	76,072	153,927	-
264,497	155,864	164,029	4400	Equipment Rental	161,655		161,655	86,440	85,451	(10,235)	161,655	-
198,222	121,171	74,770	4500	Repair Allowance	200,000		200,000	1,755	20,924	117,321	140,000	60,000
30,540	64,302	29,913	4514	Fire Alarm System	32,000		32,000	13,729	4,371	13,900	32,000	-
215,822	167,812	172,720	4518	Sewer System Plant Maintenance	164,795		164,795	63,542	95,183	6,070	164,795	-
142,513	145,229	171,669	4520	Service Contracts	171,757		171,757	101,920	62,412	7,425	171,757	-
60,393	58,389	61,247	4530	Parks & Recreation	69,944		69,944	47,172	14,828	7,944	69,944	-
153,145	12,703	16,959	4540	Athletic Facilities Repairs	29,500		29,500	17,683	10,512	1,305	29,500	-
219,284	151,315	186,270	4541	Contracted Services	225,570		225,570	112,915	69,065	43,590	225,570	-
17,370	53,702	122,304	4600	Special Projects	-		-	-	114,740	-	114,740	(114,740)
9,032	9,450	2,366	4604	Snow Plowing	10,500		10,500	9,075	2,200	(775)	10,500	-
81,552	81,552	138,631	4701	Security System Monitoring	82,135		82,135	35,888	-	-	35,888	46,247
<b>\$ 2,275,674</b>	<b>\$ 1,978,173</b>	<b>\$ 2,170,908</b>		<b>TOTAL PROPERTY SERVICES</b>	<b>\$ 2,275,996</b>	<b>\$ -</b>	<b>\$ 2,275,996</b>	<b>\$ 1,161,652</b>	<b>\$ 847,908</b>	<b>\$ 274,929</b>	<b>\$ 2,284,489</b>	<b>\$ (8,493)</b>
								51.0%	37.3%	12.1%	100.4%	

**WESTON PUBLIC SCHOOLS**

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Period: 8 of 12

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				<i>Other Services (5000s)</i>								
1,252,415	1,509,158	1,589,157	5100	Regular Transportation	1,668,812		1,668,812	1,562,688	22,304	403	1,585,395	83,417
685,161	490,473	729,788	5101	SPED Transportation	825,763		825,763	581,316	284,137	-	865,453	(39,690)
61,557	54,105	96,953	5104	Athletic Transportation	108,009		108,009	70,432	88,858	-	159,290	(51,281)
6,816	-	1,537	5105	Extra-Curricular Transportation	22,950		22,950	1,644	113	21,192	22,950	-
91,051	67,457	104,190	5112	Diesel & Gasoline	140,855		140,855	82,908	66,663	(8,715)	140,855	-
70,605	89,784	103,321	5200	General Liability Insurance	147,409		147,409	128,142	-	-	128,142	19,267
16,650	16,650	15,525	5202	Athletic Insurance	17,078		17,078	14,400	-	-	14,400	2,678
96,485	97,536	100,707	5205	Property Insurance	106,776		106,776	104,154	-	-	104,154	2,622
91,922	87,620	89,975	5300	Communications	94,106		94,106	54,506	33,053	6,547	94,106	-
32,786	30,801	30,990	5400	Postage	32,144		32,144	19,679	7,754	4,711	32,144	-
5,964	2,592	4,440	5500	Advertising	4,000		4,000	724	159	3,117	4,000	-
16,281	14,386	17,176	5501	Printing	28,659		28,659	10,035	4,155	14,469	28,659	-
1,143,427	1,528,352	2,007,688	5600	Out of District Tuition	2,474,231		2,474,231	1,370,901	940,721	92,077	2,403,699	70,532
1,242,870	1,044,742	923,345	5601	Tuition Settlements	1,265,606		1,265,606	259,929	646,200	-	906,129	359,477
286,110	286,110	-	5605	Tuition - ESS Contract	-		-	-	-	-	-	-
44,827	29,716	15,346	5800	Travel & Conference	38,312		38,312	17,911	10,895	9,506	38,312	-
8,258	6,106	3,163	5801	Mileage Reimbursement	11,130		11,130	1,653	338	9,139	11,130	-
2,528	3,190	2,349	5900	Other Purchased Services	6,600		6,600	1,698	3,611	1,290	6,600	-
<b>\$ 5,155,714</b>	<b>\$ 5,358,780</b>	<b>\$ 5,835,649</b>		<b>TOTAL OTHER SERVICES</b>	<b>\$ 6,992,440</b>	<b>\$ -</b>	<b>\$ 6,992,440</b>	<b>\$ 4,282,721</b>	<b>\$ 2,108,960</b>	<b>\$ 153,736</b>	<b>\$ 6,545,418</b>	<b>\$ 447,022</b>
								61.2%	30.2%	2.2%	93.6%	
				<i>Supplies &amp; Materials (6000's)</i>								
449,521	418,014	395,832	6110	Materials	509,177		509,177	261,604	437,503	102,770	801,877	(292,700)
21,452	17,064	22,091	6120	Office Materials	30,670		30,670	11,152	8,751	10,767	30,670	-
143,209	136,447	184,684	6130	Maintenance Materials	181,624		181,624	78,835	54,011	48,778	181,624	-
88,739	37,883	71,587	6131	Custodial Materials	78,348		78,348	31,630	27,429	19,289	78,348	-
16,200	12,891	16,815	6132	Security Materials	17,184		17,184	7,943	13,823	(4,582)	17,184	-
467,463	489,133	522,319	6140	Software	534,715		534,715	486,953	29,604	18,158	534,715	-
163,396	324,134	196,324	6410	Books	87,539		87,539	26,400	37,540	23,598	87,539	-
338,642	358,623	388,111	6510	Heating Oil	402,574		402,574	124,274	278,300	-	402,574	-
619,849	705,182	722,884	6520	Electricity	678,638		678,638	271,071	385,182	22,385	678,638	-
1,745	1,431	2,079	6530	Propane gas	3,000		3,000	1,906	894	200	3,000	-
<b>\$ 2,310,217</b>	<b>\$ 2,500,801</b>	<b>\$ 2,522,725</b>		<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 2,523,469</b>	<b>\$ -</b>	<b>\$ 2,523,469</b>	<b>\$ 1,301,768</b>	<b>\$ 1,273,037</b>	<b>\$ 241,363</b>	<b>\$ 2,816,169</b>	<b>\$ (292,700)</b>
								51.6%	50.4%	9.6%	111.6%	

WESTON PUBLIC SCHOOLS

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				<i>Equipment (7000's)</i>								
472,391	629,991	541,176	7300	Equipment	102,022		102,022	90,337	55,129	4,764	150,230	(48,208)
<b>\$ 472,391</b>	<b>\$ 629,991</b>	<b>\$ 541,176</b>		<b>TOTAL EQUIPMENT</b>	<b>\$ 102,022</b>	<b>\$ -</b>	<b>\$ 102,022</b>	<b>\$ 90,337</b>	<b>\$ 55,129</b>	<b>\$ 4,764</b>	<b>\$ 150,230</b>	<b>\$ (48,208)</b>
								88.5%	54.0%	4.7%	147.3%	
				<i>Other Objects (8000's)</i>								
91,658	80,424	87,211	8100	Dues, Fees and Memberships	100,911		100,911	79,402	4,767	16,742	100,911	-
21,888	20,110	24,317	8900	Other Objects	25,395		25,395	18,800	11,293	(4,699)	25,395	-
<b>\$ 113,546</b>	<b>\$ 100,534</b>	<b>\$ 111,528</b>		<b>TOTAL OTHER OBJECTS</b>	<b>\$ 126,306</b>	<b>\$ -</b>	<b>\$ 126,306</b>	<b>\$ 98,203</b>	<b>\$ 16,060</b>	<b>\$ 12,043</b>	<b>\$ 126,306</b>	<b>\$ -</b>
								77.7%	12.7%	9.5%	100.0%	0.0%
				<i>Revenue Offset (9000's)</i>								
(102,106)	(22,498)	(29,042)	9200	Technology Revenue	(29,042)		(29,042)	-	-	(29,042)	(29,042)	-
(60,515)	(61,920)	(73,800)	9201	Participation Fees, Athletics	(66,365)		(66,365)	(53,900)	-	(12,465)	(66,365)	-
(15,914)	-	(18,350)	9202	Gate Receipts, Athletics	(15,000)		(15,000)	(14,135)	-	(865)	(15,000)	-
-	(134,377)	(77,445)	9204	Transportation Credits	-		-	(89,987)	-	-	(89,987)	89,987
(655,410)	(859,340)	(812,440)	9205	Excess Cost SPED	(811,700)		(811,700)	-	-	(803,723)	(803,723)	(7,977)
(89,626)	(74,625)	(79,561)	9206	Pre School Tuition SPED	(63,000)		(63,000)	(96,298)	-	3,764	(92,534)	29,534
(68,171)	(76,283)	(75,981)	9207	Regular Ed. Tuition	(62,581)		(62,581)	(98,723)	-	(21,151)	(119,874)	57,293
(46,817)	(37,813)	(19,878)	9208	Revenue from Town for Fields	(42,681)		(42,681)	(18,554)	-	(24,127)	(42,681)	-
(39,600)	(11,000)	(40,000)	9209	Parking Fees	(45,000)		(45,000)	-	-	(45,000)	(45,000)	-
(24,112)	(14,161)	(46,050)	9210	Theater Receipts	(60,250)		(60,250)	(9,010)	-	(51,240)	(60,250)	-
(2,706)	-	-	9212	Facility Use Rental	(17,500)		(17,500)	-	-	(17,500)	(17,500)	-
(6,947)	(6,815)	(4,768)	9215	Medicaid Revenue	(6,000)		(6,000)	(11,758)	-	(794)	(12,552)	6,552
				Budgeted Reduction	(81,000)		(81,000)	-	-	(81,000)	(81,000)	-
<b>(\$1,111,924)</b>	<b>(\$1,298,832)</b>	<b>(\$1,277,316)</b>		<b>Total Revenue Offset</b>	<b>(\$1,300,119)</b>	<b>\$ -</b>	<b>(\$1,300,119)</b>	<b>(\$392,364)</b>	<b>\$0</b>	<b>(\$1,083,144)</b>	<b>(\$1,475,508)</b>	<b>\$ 175,389</b>
								30.2%	0.0%	83.3%	113.5%	-13.5%
<b>\$ 52,248,792</b>	<b>\$ 52,905,769</b>	<b>\$ 53,679,039</b>		<b>GRAND TOTAL</b>	<b>\$ 56,391,182</b>	<b>\$ -</b>	<b>\$ 56,391,182</b>	<b>\$ 32,944,465</b>	<b>\$ 21,700,071</b>	<b>\$ 1,243,088</b>	<b>\$ 55,887,624</b>	<b>\$ 503,559</b>
								58.42%	38.48%	2.20%	99.11%	0.89%



March 10, 2023

**TO:** BOE Finance Committee

**FROM:** Phillip Cross, Director of Finance and Operations

**SUBJECT:** February Financial Report for FY 22-23

Below is a summary report of the FY 23 Budget as of February 28, 2023.

FY-23 CATEGORY SUMMARY							
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Projected to End of Year	Available Balance	Previous Month Balance
Salaries (1000's)	33,765,943	19,038,184	13,393,651	1,002,040	33,433,874	332,068	287,019
Benefits (2000's)	10,377,379	6,669,855	3,234,174	462,774	10,366,803	10,576	10,576
Professional Services (3000's)	1,527,747	694,109	771,152	174,582	1,639,843	(112,096)	(112,096)
Property Services (4000s)	2,275,996	1,161,652	847,908	274,929	2,284,489	(8,493)	46,247
Other Services (5000s)	6,992,440	4,282,721	2,108,960	153,736	6,545,418	447,022	447,022
Supplies (6000s)	2,523,469	1,301,768	1,273,037	241,363	2,816,169	(292,700)	(292,700)
Equipment (7000s)	102,022	90,337	55,129	4,764	150,230	(48,208)	(48,208)
Other Objects (8000s)	126,306	98,203	16,060	12,043	126,306	-	-
Revenue (9000s)	(1,300,119)	(392,364)	-	(1,083,144)	(1,475,508)	175,389	175,389
<b>Total</b>	<b>\$ 56,391,182</b>	<b>\$ 32,944,465</b>	<b>\$ 21,700,071</b>	<b>\$ 1,243,088</b>	<b>\$ 55,887,624</b>	<b>\$ 503,559</b>	<b>\$513,249</b>

The month over month change is (\$9,691). The breakdown is as follows:

**Salary - \$45,049**

- Substitutes – With unfilled positions and family medical leave (FML) absences, the projected expenditures for substitutes will be over budgeted by (\$169,750).

- Turnover savings, unfilled positions and FML absences - \$214,799. This amount includes a reduction in the anticipated expenditures for the Assistant Director(s) of PPS, \$133,000 and \$65,481 for an unfilled academic assistant position, at the high school.

**Property Services – (\$54,740)**

- Special Projects – (\$114,700)
  - We have engaged the BETA group to analyze the district’s paving – (\$26,600)
  - EV charging station, shifted from capital budget to operating – (\$23,140)
  - LED lighting in D & E wing, shifted from capital budget – (\$65,000)
- Repairs Allowance - Reduced anticipated expenditures - \$60,000

**Other**

To mitigate the FY22-23 budget a non-lapsing account was created to fund the final early retirement incentive plan (ERIP) payment totaling \$140,031. In addition, the Town’s OPEB trust fund would pay the retirees health insurance premium of \$319,536.

I am recommending using the current anticipated surplus to fund both the final ERIP payment and the OPEB portion of the retirees’ health insurance premium. This \$459,567 payment would reduce the projected end of year surplus to \$43,992.

**Internal Services Fund**

Dental claims are within the expected range.

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

Fiscal Year Ended							2023
<b>STATEMENT OF REVENUES AND EXPENDITURES</b>							
Fund Balance -July 1, 2022 (Unaudited)							\$ 418,466
Revenues:							
General Fund Appropriation							\$ 434,330
Reimbursements							\$ -
Total Contributions							\$ 434,330
Total Revenues (A)							\$ 434,330
Budgeted Claims							
Delta Dental:							
Claims							\$ 411,980
Administrative Fees							\$ 22,350
Total Dental Claims (B)							\$ 434,330
Net Change (A-B)							\$ -
Projected Fund balance June 30, 2023							\$ 418,466
<b>Delta Dental- Actual Claims</b>							
<b>Month</b>							<b>Claims &amp; Fees</b>
July							27,017
August							43,476
September							24,354
October							27,952
November							31,169
December							26,161
January							38,176
February							25,440
<b>Total</b>							<b>\$ 243,745</b>
Actual YTD Spend Rate							56.1%
Theoretical YTD Spend Rate							66.7%
YTD Theoretical variance %							-10.5%



**Minutes**  
**Financial, Facilities & Operations Committee**  
**February 10, 2023**

Present:

Steve Ezzes, Committee Chair

Melissa Walker, Committee Member

Peter Gordon, Committee Member

Lisa Barbiero, Superintendent of Schools

Phil Cross, Director of Finance and Operations

Mike DelMastro, Director of Facilities

The meeting was called to order by Mr. Ezzes at 9:02 a.m.

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

- Mr. DelMastro reported that interviews for the new groundskeeper/field maintainer position have been scheduled for the following week. Also, a kick-off meeting for the parking lot analysis that the District went out to bid for has been scheduled for the following week as well. Mr. DelMastro also mentioned that with the atypical weather that the area has been experiencing, the grounds department has been able to get a head start on spring cleaning of the campus.
- Mr. Ezzes inquired as to the condition of the tennis courts. Mr. DelMastro reported that the courts were resealed, lined and painted last year, but this is only a temporary repair, as the actual structure is still damaged. Unfortunately, this is due to the fact that the courts are built on wetlands, and any repairs, short of moving the courts to another location, are just temporary.

The Committee discussed the following items regarding sustainability:

- Ms. Barbiero informed the Committee that she met with Live Green CT to discuss sustainability initiatives that the District may be able to implement. One of the major programs that the District is looking into, is composting food waste. The program is going to be piloted at the high school in April.
- Regarding the State's mandate that all districts move towards electric buses, Mr. Ezzes noted that the District would need to have a conversation with the Town as it would involve the bus garage being moved to another location, and there are not many viable

locations in Weston. Additionally, the current location would need to be remediated if the garage is moved.

- Mr. Gordon noted that the current budget line item for light bulbs could be extended to a lighting initiative in general. This would lead to energy efficiency, and Eversource offers some programs that the District may be able to take advantage of. The District may be able to use some of its current projected excess balance to cover the cost of the project. Mr. Cross added that this could either be part of the broader capital budget, or part of the operating budget. Additionally, it could be piloted in the D and E wings at the high school, and then expanded from there.
- Regarding the installation of charging stations, Mr. Cross reported that the District may want to consider pulling the project from the Capital budget and cover the installation cost from the excess in the current budget. The Committee agreed to recommend this to the Board of Finance.

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

- Mr. Cross informed the Committee that the current end-of-year balance is \$513,249. This is a decrease from the previous month's balance of \$719,006. There are savings of \$247,248 in the salary budget, which is due mostly to unfilled BCBA (Board Certified Behavior Analyst) and PT (Physical Therapy) positions. To ensure continuity of service for students, and because the District has not been able to fill these positions, contracted services will be used for the rest of the year. Because of this, the professional services line will be over budget in order to cover this cost. Legal fees are also higher than anticipated, due to increased FOIA requests, WTA and WAA negotiations, and general legal matters. The supplies and materials account is also over budget, due to the fact that the District is pre-purchasing K-2 reading materials. Additionally, the equipment line is over budget due to the purchasing of equipment needed to maintain the athletic fields, which will now be handled by in-house staff.
- Regarding the Internal Services Fund, Mr. Cross reported that claims are trending as expected.

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

- The Committee approved the January minutes without any changes.

The Committee discussed the following regarding other business:

- Mr. Gordon informed the Committee that at the following week's Board of Education meeting, he will update the Board regarding the Education Optimization Committee and

his meeting with the design and consulting firm IDEO. They have prepared a presentation regarding reimagining the schools that he will summarize at the meeting.

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

DRAFT