

May Facilities, Finance & Operations

Wednesday, May 10, 2023 2:00 PM

Remote Session

I. Update of Facilities and Grounds Maintenance

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

III. Review of PreK Tuition Rates

IV. Health Insurance Discussion

V. Review of FY24 Tuition Rates for Non-Residents

**VI. Review of Utility and User Fees for Facility
Rentals**

**VII. Approval of March Financial, Facilities and
Operations Committee Minutes**

VIII. Other Business

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of April 30, 2023

Period: 10 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
				<i>Salaries & Wages (1000s)</i>								
2,940,692	2,721,241	2,881,354	1110	Administrators	3,139,234	(61,447)	3,077,787	2,270,068	527,977	50,634	2,848,679	229,108
14,458,759	13,925,352	14,465,388	1111	General Ed. Teachers	14,936,002		14,936,002	10,629,285	4,214,851	-	14,844,136	91,866
2,279,850	2,372,055	2,303,563	1112	Special Ed. Teachers	2,569,234		2,569,234	1,764,537	757,340	-	2,521,877	47,357
1,020,707	1,031,899	983,206	1113	Guidance	959,571	61,447	1,021,018	714,327	306,691	-	1,021,018	-
472,621	503,136	468,881	1114	Psychologist	524,553		524,553	286,481	110,691	-	397,172	127,381
193,946	162,383	202,927	1115	Social Worker	331,170		331,170	241,694	111,864	-	353,558	(22,388)
517,368	555,781	543,134	1116	Speech & Hearing	566,144		566,144	433,697	132,094	-	565,791	353
758,161	1,046,642	1,184,208	1117	Academic Assistants	1,013,599		1,013,599	649,316	255,334	-	904,650	108,949
205,471	210,287	169,686	1118	Talented & Gifted	110,854		110,854	76,745	34,109	-	110,854	-
399,004	412,193	403,577	1119	Library/Media	412,186		412,186	303,288	102,453	-	405,741	6,445
59,505	47,413	46,587	1135	Transition Coordinator	48,239		48,239	40,075	17,811	-	57,886	(9,647)
824,102	785,011	832,301	1139	Certified Stipends	893,646		893,646	636,699	51,949	174,646	863,294	30,352
584,428	577,980	574,562	1140	Academic Leader (CIL's)	670,133		670,133	488,487	186,395	-	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	113,090	-	-	113,090	120,009
44,359	45,069	45,835	1145	English Language Learner	46,614		46,614	43,924	14,343	-	58,267	(11,653)
\$ 25,031,956	\$ 24,676,129	\$ 25,295,731		Sub-Total Certified Salaries	\$ 26,457,277	\$ -	\$ 26,457,277	\$ 18,691,714	\$ 6,823,900	\$ 228,280	\$ 25,743,894	713,383
					4.59%			70.6%	25.8%	0.9%	97.3%	2.7%
				<i>Other Certified Salaries</i>								
55,905	28,996	45,700	1131	Homebound Tutor	44,500		44,500	29,858	-	14,642	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	184,105	51,430	-	235,535	(56,734)
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	95,293	65,145	-	160,438	42,738
208,344	608,730	295,291	1144	Long term Substitute	118,000		118,000	297,223	65,522	-	362,745	(244,745)
-	-	-	1160	Turnover Savings	(115,000)		(115,000)	-	-	-	0	(115,000)
\$ 733,851	\$ 1,153,278	\$ 930,904		Sub-Total Other Certified Salaries	\$ 633,404	\$ -	\$ 633,404	\$ 751,563	\$ 182,097	\$ 29,966	\$ 963,626	\$ (330,222)

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of April 30, 2023

Period: 10 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
								118.7%	28.7%	4.7%	152.1%	-52.1%
				<i>Non-Certified Salaries</i>								
406,422	373,111	381,506	1210	Non-Cert. Supervisors	390,091		390,091	305,202	84,682	-	389,884	207
215,220	234,060	223,520	1211	Nurses	231,336		231,336	160,639	53,068	-	213,706	17,630
295,567	297,217	306,924	1215	Occupational Therapist	318,970		318,970	191,020	58,717	-	249,737	69,233
1,267,185	1,199,438	1,140,104	1221	Administrative Support	1,240,609		1,240,609	894,606	258,238	17,277	1,170,121	70,488
1,761,865	1,837,631	1,767,360	1231	Para Educators	1,800,527		1,800,527	1,275,086	400,067	125,374	1,800,527	-
165,721	129,307	146,862	1234	Bus Aides	175,000		175,000	121,463	-	53,537	175,000	-
525,426	600,663	485,773	1235	Technicians	492,122		492,122	392,796	103,081	-	495,877	(3,755)
61,021	61,157	61,996	1237	Vocational Specialist	63,982		63,982	49,208	14,610	-	63,818	164
239,373	246,331	247,175	1241	Safety Monitors	253,848		253,848	196,586	56,828	-	253,414	434
476,898	509,851	506,491	1251	Custodians	515,976		515,976	399,525	114,473	-	513,999	1,977
455,850	492,769	460,027	1261	Maintenance Mechanics & Grounds	482,372		482,372	364,830	126,629	-	491,459	(9,087)
72,573	74,781	84,861	1269	Athletic Support Staff	101,762		101,762	64,052	17,364	20,347	101,762	-
168,675	182,698	197,442	1280	Non Certified Stipends	194,475		194,475	122,975	24,512	46,988	194,475	-
\$ 6,111,794	\$ 6,239,015	\$ 6,010,040		Sub-Total Non-Certified Salaries	\$ 6,261,070	\$ -	\$ 6,261,070	\$ 4,537,987	\$ 1,312,270	\$ 263,523	\$ 6,113,780	\$ 147,290
								72.5%	21.0%	4.2%	97.6%	2.4%
				<i>Other Non-Certified Salaries</i>								
50,411	28,910	47,199	1213/12 23/1233	Non-Certified Substitutes	47,500		47,500	30,910	-	16,590	47,500	-
163,643	135,970	176,085	1212/22/ 38/42/52 /62	Overtime	203,700		203,700	145,551	-	58,149	203,700	-
155,964	104,948	127,252	1268	Summer Work-Non-Cert.	162,991		162,991	112,871	-	50,120	162,991	-
\$ 370,019	\$ 269,828	\$ 350,536		Sub-Total Other Salaries	\$ 414,191	\$ -	\$ 414,191	\$ 289,331	\$ -	\$ 124,860	\$ 414,191	-
								69.9%	0.0%	30.1%	100.0%	0.0%
\$ 32,247,620	\$ 32,338,250	\$ 32,587,211		TOTAL SALARIES	\$ 33,765,943	\$ -	\$ 33,765,943	\$ 24,270,596	\$ 8,318,267	\$ 646,629	\$ 33,235,491	\$ 530,451
					3.62%			71.9%	24.6%	1.9%	98.4%	1.6%

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of April 30, 2023

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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	7,932,956	1,353,632	35,315	9,321,902	-
(1,361,419)	(1,437,860)	(1,508,844)	2022	Premium Cost Share	(1,664,207)		(1,664,207)	(1,390,992)	(273,215)	-	(1,664,207)	-
552,072	562,991	540,802	2001	Social Security	460,428		460,428	414,108	46,320	-	460,428	-
460,986	464,653	465,667	2002	Medicare	501,860		501,860	343,848	158,012	-	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	-		-	-	140,031	-	140,031	(140,031)
1,088,303	1,072,998	1,177,822	2007	Pension Contributions	1,324,006		1,324,006	960,566	363,440	-	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	52,537	14,363	700	67,600	-
24,556	86,591	105,506	2014	Sick Bank	45,000		45,000	9,745	-	35,255	45,000	-
\$9,259,470	\$9,913,513	\$9,690,744		TOTAL BENEFITS	\$10,377,379	\$ -	\$10,377,379	\$8,500,606	\$1,874,959	\$131,269	\$10,506,834	\$ (129,455)
					7.09%			81.9%	18.1%	1.3%	101.2%	
				<i>Professional & Technical Services (3000s)</i>								
195,184	174,773	545,611	3210	Contracted Services Educational	385,700		385,700	295,482	192,069	-	487,551	(101,851)
265,218	139,888	128,921	3220-21	Consulting Services	120,835		120,835	85,095	21,814	13,926	120,835	-
80,956	89,901	123,549	3235	Testing	79,950		79,950	71,507	35,591	-	107,098	(27,148)
217,617	210,355	6,158	3239	Other Pupil Services	182,085		182,085	75,264	78,634	-	153,898	28,187
72,230	220,134	64,991	3303	Management Services	70,733		70,733	60,840	5,384	4,509	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	177,075	62,925	-	240,000	-
186,270	164,948	167,193	3306	Legal Fees- Districtwide	150,000		150,000	168,223	49,177	-	217,400	(67,400)
68,638	83,425	95,138	3308	Police/Fire	111,869		111,869	69,219	37,888	4,762	111,869	-
148,442	72,208	67,382	3309	Professional Technical Services	129,349		129,349	61,986	10,382	56,981	129,349	-
52,049	21,917	49,966	3310	Sports Officials	53,726		53,726	-	53,726	-	53,726	-
\$ 1,526,084	\$ 1,384,560	\$ 1,496,415		TOTAL PROF. & TECH SERVICES	\$ 1,527,747	\$ -	\$ 1,527,747	\$ 1,066,686	\$ 547,931	\$ 81,342	\$ 1,695,959	\$ (168,212)
								69.8%	35.9%	5.3%	111.0%	

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of April 30, 2023

Period: 10 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
				<i>Property Services (4000s)</i>								
746,875	848,529	859,036	4200	Cleaning Services	923,080		923,080	836,180	76,512	10,387	923,080	-
40,741	39,855	48,405	4202	Rubbish Removal	51,133		51,133	39,340	9,868	1,925	51,133	-
95,688	68,301	122,591	4302	Equipment Repairs	153,927		153,927	46,454	35,021	72,452	153,927	-
264,497	155,864	164,029	4400	Equipment Rental	161,655		161,655	127,347	47,543	(13,235)	161,655	-
198,222	121,171	74,770	4500	Repair Allowance	200,000		200,000	20,442	23,944	95,614	140,000	60,000
30,540	64,302	29,913	4514	Fire Alarm System	32,000		32,000	14,876	3,224	13,900	32,000	-
215,822	167,812	172,720	4518	Sewer System Plant Maintenance	164,795		164,795	94,930	63,795	6,070	164,795	-
142,513	145,229	171,669	4520	Service Contracts	171,757		171,757	129,268	36,248	6,241	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	31,624	2,346	(4,470)	29,500	-
219,284	151,315	186,270	4541	Contracted Services	225,570		225,570	122,531	30,309	38,710	191,550	34,020
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	11,275	-	(775)	10,500	-
81,552	81,552	138,631	4701	Security System Monitoring	82,135		82,135	35,888	-	-	35,888	46,247
\$ 2,275,674	\$ 1,978,173	\$ 2,170,908		TOTAL PROPERTY SERVICES	\$ 2,275,996	\$ -	\$ 2,275,996	\$ 1,557,327	\$ 458,380	\$ 234,763	\$ 2,250,469	\$ 25,527
								68.4%	20.1%	10.3%	98.9%	

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of April 30, 2023

Period: 10 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
				<i>Other Services (5000s)</i>								
1,252,415	1,509,158	1,589,157	5100	Regular Transportation	1,668,812		1,668,812	1,576,455	8,537	403	1,585,395	83,417
685,161	490,473	729,788	5101	SPED Transportation	825,763		825,763	635,932	270,687	-	906,619	(80,856)
61,557	54,105	96,953	5104	Athletic Transportation	108,009		108,009	130,208	51,142	-	181,350	(73,341)
6,816	-	1,537	5105	Extra-Curricular Transportation	22,950		22,950	4,261	-	18,689	22,950	-
91,051	67,457	104,190	5112	Diesel & Gasoline	140,855		140,855	107,710	41,861	(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	70,988	18,808	4,310	94,106	-
32,786	30,801	30,990	5400	Postage	32,144		32,144	21,018	6,414	4,711	32,144	-
5,964	2,592	4,440	5500	Advertising	4,000		4,000	892	16	3,092	4,000	-
16,281	14,386	17,176	5501	Printing	28,659		28,659	13,001	4,732	10,926	28,659	-
1,143,427	1,528,352	2,007,688	5600	Out of District Tuition	2,474,231		2,474,231	1,807,246	609,118	57,867	2,474,231	-
1,242,870	1,044,742	923,345	5601	Tuition Settlements	1,265,606		1,265,606	365,408	466,691	115,000	947,099	318,507
286,110	286,110	-	5605	Tuition - ESS Contract	-		-	-	-	-	-	-
44,827	29,716	15,346	5800	Travel & Conference	38,312		38,312	20,091	10,448	7,773	38,312	-
8,258	6,106	3,163	5801	Mileage Reimbursement	11,130		11,130	2,338	125	8,667	11,130	-
2,528	3,190	2,349	5900	Other Purchased Services	6,600		6,600	3,566	1,908	1,125	6,600	-
\$ 5,155,714	\$ 5,358,780	\$ 5,835,649		TOTAL OTHER SERVICES	\$ 6,992,440	\$ -	\$ 6,992,440	\$ 5,005,810	\$ 1,490,486	\$ 223,849	\$ 6,720,146	\$ 272,294
								71.6%	21.3%	3.2%	96.1%	
				<i>Supplies & Materials (6000's)</i>								
449,521	418,014	395,832	6110	Materials	509,177		509,177	346,832	382,566	72,479	801,877	(292,700)
21,452	17,064	22,091	6120	Office Materials	30,670		30,670	24,077	4,052	2,541	30,670	-
143,209	136,447	184,684	6130	Maintenance Materials	181,624		181,624	106,686	44,581	30,358	181,624	-
88,739	37,883	71,587	6131	Custodial Materials	78,348		78,348	53,938	24,357	52	78,348	-
16,200	12,891	16,815	6132	Security Materials	17,184		17,184	11,247	10,519	(4,582)	17,184	-
467,463	489,133	522,319	6140	Software	534,715		534,715	508,012	17,842	8,861	534,715	-
163,396	324,134	196,324	6410	Books	87,539		87,539	46,791	23,066	17,682	87,539	-
338,642	358,623	388,111	6510	Heating Oil	402,574		402,574	290,279	112,295	-	402,574	-
619,849	705,182	722,884	6520	Electricity	678,638		678,638	392,718	285,920	-	678,638	-
1,745	1,431	2,079	6530	Propane gas	3,000		3,000	2,314	486	200	3,000	-
\$ 2,310,217	\$ 2,500,801	\$ 2,522,725		TOTAL SUPPLIES & MATERIALS	\$ 2,523,469	\$ -	\$ 2,523,469	\$ 1,782,895	\$ 905,683	\$ 127,591	\$ 2,816,169	\$ (292,700)
								70.7%	35.9%	5.1%	111.6%	

WESTON PUBLIC SCHOOLS

FY23 FINANCIAL REPORT

As of April 30, 2023

Period: 10 of 12

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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>								
472,391	629,991	541,176	7300	Equipment	102,022		102,022	110,046	46,523	-	156,569	(54,547)
\$ 472,391	\$ 629,991	\$ 541,176		TOTAL EQUIPMENT	\$ 102,022	\$ -	\$ 102,022	\$ 110,046	\$ 46,523	\$ 0	\$ 156,569	\$ (54,547)
								107.9%	45.6%	0.0%	153.5%	
				<i>Other Objects (8000's)</i>								
91,658	80,424	87,211	8100	Dues, Fees and Memberships	100,911		100,911	83,932	1,905	15,074	100,911	-
21,888	20,110	24,317	8900	Other Objects	25,395		25,395	23,704	10,750	(9,059)	25,395	-
\$ 113,546	\$ 100,534	\$ 111,528		TOTAL OTHER OBJECTS	\$ 126,306	\$ -	\$ 126,306	\$ 107,637	\$ 12,655	\$ 6,014	\$ 126,306	\$ -
								85.2%	10.0%	4.8%	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)	(20,179)	-	5,179	(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)	(602,774)	-	(208,926)	(811,700)	-
(89,626)	(74,625)	(79,561)	9206	Pre School Tuition SPED	(63,000)		(63,000)	(118,124)	-	25,590	(92,534)	29,534
(68,171)	(76,283)	(75,981)	9207	Regular Ed. Tuition	(62,581)		(62,581)	(106,296)	-	(13,578)	(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)	(14,559)	-	(45,691)	(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)	(11,923)	-	-	(11,923)	5,923
				Budgeted Reduction	(81,000)		(81,000)	-	-	(81,000)	(81,000)	-
(\$1,111,924)	(\$1,298,832)	(\$1,277,316)		Total Revenue Offset	(\$1,300,119)	\$ -	(\$1,300,119)	(\$1,036,296)	\$ 0	(\$446,560)	(\$1,482,856)	\$ 182,737
								79.7%	0.0%	34.3%	114.1%	-14.1%
\$ 52,248,792	\$ 52,905,769	\$ 53,679,039		GRAND TOTAL	\$ 56,391,182	\$ -	\$ 56,391,182	\$ 41,365,306	\$ 13,654,884	\$ 1,004,897	\$ 56,025,087	\$ 366,095
								73.35%	24.21%	1.78%	99.35%	0.65%



May 10, 2023

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: May Financial Report for FY 22-23

Below is a summary report of the FY 23 Budget as of April 30, 2023.

FY -23 CATEGORY SUMMARY								
Object Series	Adjusted Budget	YTD Actuals	Encumbrance	Anticipated	Total Projected Expenditures	Available Balance	Previous Month Balance	Month over Month Change
Salaries (1000's)	33,765,943	24,270,596	8,318,267	646,629	33,235,491	530,451	332,068	198,383
Benefits (2000's)	10,377,379	8,500,606	1,874,959	131,269	10,506,834	(129,455)	(448,991)	319,536
Professional Services (3000's)	1,527,747	1,066,686	547,931	81,342	1,695,959	(168,212)	(112,096)	(56,116)
Property Services (4000s)	2,275,996	1,557,327	458,380	234,763	2,250,469	25,527	(8,493)	34,020
Other Services (5000s)	6,992,440	5,005,810	1,490,486	223,849	6,720,146	272,294	447,022	(174,728)
Supplies (6000s)	2,523,469	1,782,895	905,683	127,591	2,816,169	(292,700)	(292,700)	-
Equipment (7000s)	102,022	110,046	46,523	-	156,569	(54,547)	(48,208)	(6,339)
Other Objects (8000s)	126,306	107,637	12,655	6,014	126,306	-	-	-
Revenue (9000s)	(1,300,119)	(1,036,296)	-	(446,560)	(1,482,856)	182,737	175,389	7,348
Total	\$ 56,391,182	\$41,365,306	\$ 13,654,884	\$ 1,004,897	\$ 56,025,087	\$ 366,095	\$43,992	\$322,104

Month over Month Changes:

Typically, as we get closer to the end of the year it will become increasingly difficult to project with any certainty what the true end of year balance will be. This is because of fluctuations in all categories caused by staff turnover or unexpected FML, addition of new purchase orders, close out or reduction of existing purchase orders and more importantly, significant expenditures resulting from unanticipated events.

With that being said, the net month over month change is \$322,104. This will bring the projected end of year surplus \$366,095.

As a reminder, any end of year operating budget surplus is returned to the town and is then added to the unassigned fund balance.

The breakdown of the change is as follows:

Salary - \$198,383

- Turnover savings, unfilled positions and FML absences - \$280,186. Accounts with turnover savings are administration, teachers, BCBA, Administrative Support.
- Substitutes **(\$88,992)** – Increase in sub cost for the remainder of the year. The subs will cover unfilled positions and family medical leave (FML) absences. It should be noted that turnover and FML savings offset the overages in the sub accounts.
- Stipends - \$30,352
- Grounds – New grounds keeper to support field maintenance – **(\$23,163)**

Benefits – \$319,536

The funding for retirees' health insurance premium of \$319,536 will be paid from the Town's OPEB trust fund and not from the BOE's operating budget as previously proposed.

Professional Services – (\$56,116)

- PPS/SPED – There is a small increase to continue services for SPED and PPS – **(\$18,716)**
- Legal Fees **(\$37,400)** – For services through March, we have exceeded the districtwide legal budget by \$1,030. We have increased the encumbrance by \$49,177 to cover the remaining expenditures. Below is summary of the year to date services:
 - Collective bargaining negotiation - \$53,766
 - FOIA - \$54,555
 - Misc. teacher matters - \$19,916
 - General - \$39,986

Property Services- \$34,020

- Contracted Services - Now that we transitioned to in-house field maintenance, the anticipated expenditures for the remainder of the year has been reduced -\$34,020

Other Services – (\$174,728)

- Transportation - Increase for new placements – **(\$41,166)**
- Athletic transportation **(\$22,060)** – anticipated additional cost for third party provider
- Out of district tuition **(\$70,532)** – Increase for new placements
- Settlements **(\$40,970)** – increase for anticipated settlements

Equipment – (\$6,339)

Revenue offset - \$7,348

Internal Services Fund

Dental claims are within range and are trending to be under budget.

WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM

Fiscal Year Ended		2023
STATEMENT OF REVENUES AND EXPENDITURES		
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
Delta Dental- Actual Claims		
Month	Claims & Fees	
July	33,427	
August	37,066	
September	32,761	
October	24,270	
November	31,692	
December	26,440	
January	37,027	
February	29,722	
March	35,649	
April	27,632	
Total	\$ 315,687	
Actual YTD Spend Rate	72.7%	
Theoretical YTD Spend Rate	83.3%	
YTD Theoretical variance %	-10.6%	



May 10, 2023

TO: Weston Board of Education

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: 2023-24 Pre-School tuition rates

The full rates for our integrated pre-school are established by the Pupil Services Department in collaboration with the Business Office. Per federal mandate, Weston's residents with special needs are admitted to the program tuition free. We are recommending that the 2023-24 tuition rate for Weston residents' children without special needs be increased by the approved budget percentage increase of 2.76% to \$7,315 from \$7,118.

Below is a comparison of current DRG A preschool tuition rates:

FY23 DRG A Preschool Tuition		
District	FY23 Tuition	Hours
Westport	\$ 11,305	4.75
Wilton	\$ 7,500	4.25
Weston	\$ 7,118	4.75
Darien	\$ 7,630	4
Easton	\$ 6,336	5
Redding	\$ 6,684	5
Average	\$ 7,762	



May 10, 2023

TO: BOE Finance Committee

FROM: Phillip Cross, Director of Finance and Operations

SUBJECT: Health Insurance Provider Selection

As you are aware, the district will be changing health insurance plans effective July 1, 2023. On our behalf, our insurance consultant Brown and Brown issued an RFP. Based on the responses we received, the following three finalists were identified:

- United health Care
- Connecticare
- Cigna

On April 3, 2023, the administration, along with Brown and Brown, and union representatives met with the finalists to ask questions and gather additional information prior to selecting the successful bidder.

After the meeting, the finalist provided us with additional information and answered follow up questions. After a thorough review, we have selected Cigna to be our new health insurance provider beginning July 1, 2023.

Highlights:

1. Summary of match for Cigna
 - a. Overall match of 95.3% of current providers.
 - b. Compared only to Anthem's current network (SPP), overall match of 98.1% of providers.
 - c. Overall match of 82.0% of current behavioral health providers.
 - d. Compared only to Anthem's current network (SPP), overall match of 93.9% of behavioral health providers.
 - e. Overall match of 82.5% of current short-term rehab providers.
 - f. Compared only to Anthem's current network, overall match of 87.4% of short-term rehab providers.
2. Under Cigna, there would be 47 providers leaving the network

3. Under Cigna, there would be 100 providers new to the network
4. Transition of care (i.e. covering providers who are in-network today, but would be out-of-network under the new carrier) :
 - a. Cigna is able to extend the Behavioral Health Transition of Care benefit to be 12 months.
 - b. Cigna is able to extend a Chiropractic Passive benefit to be 6 months. This means all Chiropractors will be covered at the in-network level for 6 months.
 - c. Cigna is unable to accommodate all Short Term Rehab (PT, OT, ST). These services will be reviewed on an individual basis and approvals for those conditions to be covered at the in-network level and coverage.
5. Second year rate cap of 9.99%.

**WESTON PUBLIC SCHOOLS
2023-2024 NON-RESIDENT TUITION RATES**

Description	FY23-24 Recommended		FY23 Rates	
<u>ELEMENTARY GRADES K-5</u>	<u>Total</u>	<u>Semester</u>	<u>Total</u>	<u>Semester</u>
KINDERGARTEN	\$21,008.57	\$10,504.29	\$20,444.31	\$10,222.16
REGULAR	\$21,008.57	\$10,504.29	\$20,444.31	\$10,222.16
GIFTED	Actual Cost		Actual Cost	
SPECIAL EDUCATION	Actual Cost		Actual Cost	
 <u>MIDDLE SCHOOL GRADES 6-8</u>				
REGULAR	\$21,168.36	\$10,584.18	\$20,599.80	\$10,299.90
GIFTED	Actual Cost		Actual Cost	
SPECIAL EDUCATION	Actual Cost		Actual Cost	
 <u>HIGH SCHOOL GRADES 9-12</u>				
REGULAR	\$22,786.33	\$11,393.16	\$22,174.32	\$11,087.16
GIFTED	Actual Cost		Actual Cost	
SPECIAL EDUCATION	Actual Cost		Actual Cost	
 <u>CERTIFIED STAFF NON-RESIDENT PUPILS</u>				
 <u>ELEMENTARY GRADES K-5</u>	<u>Total</u>	<u>Semester</u>	<u>Total</u>	<u>Semester</u>
KINDERGARTEN	\$5,252.15	\$2,626.07	\$5,111.08	\$2,555.54
REGULAR	\$5,252.15	\$2,626.07	\$5,111.08	\$2,555.54
GIFTED	Actual Cost		Actual Cost	
SPECIAL EDUCATION	Actual Cost		Actual Cost	
 <u>MIDDLE SCHOOL GRADES 6-8</u>				
REGULAR	\$5,292.09	\$2,646.05	\$5,149.95	\$2,574.98
GIFTED	Actual Cost		Actual Cost	
SPECIAL EDUCATION	Actual Cost		Actual Cost	
 <u>HIGH SCHOOL GRADES 9-12</u>				
REGULAR	\$5,696.58	\$2,848.29	\$5,543.58	\$2,771.79
GIFTED	Actual Cost		Actual Cost	
SPECIAL EDUCATION	Actual Cost		Actual Cost	

Rates are increased annually by the approved budget percentage increase. The approved FY 23 budget increase is 2.76%

For approval by Weston Board of Education at the May BOE Meeting.

Weston Board of Education Policy 5118

WESTON PUBLIC SCHOOLS
FY 23-24 BUILDING/FACILITY USE – HOURLY RATES

Building	Capacity	Group I School/Town	Group II Community		Group III Private		Energy Rates	
			2023-2024	2022-2023	2023-2024	2022-2023	2023-2024	2022-2023
Hourly Building Rental Fees								
High School								
Auditorium & Stage	602 seated	No Fee	\$76.60	\$72.54	\$153.21	\$145.08	\$19.55	\$18.51
Gymnasium	577 seated, 1,320 standing	No Fee	\$87.87	\$83.21	\$176.87	\$167.49	\$19.55	\$18.51
New Gymnasium	1,100 seated, 1,603 standing	No Fee	\$87.87	\$83.21	\$173.49	\$164.29	\$19.55	\$18.51
Cafeteria/Kitchen	250 seated, 600 standing	No Fee	\$76.60	\$72.54	\$153.21	\$145.08	\$19.55	\$18.51
Middle School								
New Gymnasium	360 seated, 770 standing	No Fee	\$87.87	\$83.21	\$176.87	\$167.49	\$19.55	\$18.51
Old Gymnasium	360 seated, 780 standing	No Fee	\$87.87	\$83.21	\$176.87	\$167.49	\$19.55	\$18.51
Cafeteria Kitchen	236 seated, 507 standing	No Fee	\$76.60	\$72.54	\$153.21	\$145.08	\$19.55	\$18.51
Library		No Fee	\$76.60	\$72.54	\$153.21	\$145.08	\$19.55	\$18.51
Intermediate School								
Gymnasium	398 (no bleachers)	No Fee	\$87.87	\$83.21	\$176.87	\$167.49	\$19.55	\$18.51
Cafetorium/Kitchen	626/stage 63	No Fee	\$76.60	\$72.54	\$153.21	\$145.08	\$19.55	\$18.51
Elementary School								
Gymnasium	300	No Fee	\$46	\$43.74	\$90.12	\$85.34	\$19.55	\$18.51
South House All Purpose	100 seated, 225 standing	No Fee	\$41	\$38.40	\$78.86	\$74.68	\$19.55	\$18.51
South Cafeteria/Kitchen	112 seated, 240 standing	No Fee	\$39	\$37.34	\$78.86	\$74.68	\$19.55	\$18.51
East Cafeteria/Kitchen	99 seated, 212 standing	No Fee	\$41	\$38.40	\$78.86	\$74.68	\$19.55	\$18.51
Classrooms								
All Buildings	25	No Fee	\$41.03	\$38.85	\$78.86	\$74.68	\$13.02	\$12.33
Fields								
*Turf I		No Fee	N/A	N/A	N/A	N/A	N/A	N/A
*Turf II		No Fee	N/A	N/A	N/A	N/A	N/A	N/A
*All Other Fields		No Fee						

Rate Increase based on March 2023 CPI (less food and energy) of 5.6%

Minutes
Financial, Facilities & Operations Committee
March 10, 2023

Present:

Steve Ezzes, Committee Chair

Melissa Walker, 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 9:03 a.m.

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

- Mr. DelMastro reported that the grounds department has begun getting the athletic fields ready for Spring sports. Additionally, they have begun interviewing for the new grounds position. Mr. DelMastro also reported that the Town is planning on moving forward with the first stages of the sidewalk project this summer, necessitating the moving of the District's fiber cable from one side of School Rd. to the other. Regarding the parking lot analysis that the District went out to bid for, Beta Group will be onsite from April 10th-14th to begin the analysis. Mr. DelMastro also reported that the track was recently analyzed to determine if it could be resurfaced. Unfortunately, a total rebuild is necessary, and three standards and price points have been presented which will need to be discussed.

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 \$503,559. This is a decrease from the previous month's balance of \$513,249. With unfilled positions and family medical leave absences, the projected expenditures for substitutes will be over budget by \$169,750. However, this amount will be offset with turnover savings and unfilled positions in the amount of \$214,799. This amount includes a reduction in the anticipated expenditures for the Assistant Director of PPS and an unfilled academic assistant position at the high school.

- Regarding the surplus, Mr. Cross presented some ideas on how to reduce it. In the property services account, he recommended that the installation of the EV charging changing and the LED lights in D and E wings at the high school both be shifted from the capital to the operating budget. He also recommended that the parking lot analysis be paid from the operating budget.

Additionally, he recommended using the current anticipated surplus to fund both the final ERIP payment, \$140,031, and the OPEB portion of the retirees' health insurance premium, \$319,536. This \$459,567 payment would reduce the projected end of year surplus to \$43,992. The Committee agreed to move this to the full Board at the March 13 meeting for discussion and approval.

- Mr. Gordon informed the Committee that he has received a proposal from the design and consulting firm he met with, IDEO, regarding the Education Optimization Committee. The cost for the consulting services ranges from \$50,000 - \$250,000, and Mr. Gordon inquired if any of the surplus could be used to offset this cost. Mr. Cross reported that this is something that would need to be discussed with the Board of Finance, but at least \$50,000 might be available. This is something that would need to be discussed further.
- Regarding the Internal Services Fund, Mr. Cross reported that claims are trending as expected.

The Committee discussed the following regarding the next committee meeting date:

- Due to scheduling conflicts, with the District being closed on April 7th and Spring break on April 14th, the next Committee meeting will be held in May, but the Committee agreed that if necessary, an impromptu meeting can be arranged.

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

- The Committee approved the February minutes without any changes.

There being no further business to discuss, the meeting adjourned at 9:28 a.m.

Respectfully submitted:

Andrew Galli

Administrative Assistant to the Director of Finance and Operations