



December Facilities, Finance & Operations Meeting
Friday, December 12, 2025
9:00 AM
Remote Session

- I. Discussion on Eversource Retro Recommissioning Program
- II. Update of Facilities and Grounds Maintenance
- III. Update on the North House HVAC Project
- IV. Discussion on the State Mandated 5 Year Inspection and Evaluation of HVAC Systems
- V. FY26 Monthly Financial Update (through November) Including Internal Services
- VI. Review of the FY27 Budget Calendar
- VII. Discussion on Donation of a District Vehicle
- VIII. Other Business



TO: BOE Finance & Operations Committee

FROM: Phillip Cross, Chief Financial & Operations Officer

DATE: December 12, 2025

Subject: State Mandated 5 Year Inspection and Evaluation of HVAC Systems

Recently passed legislation requires that for the period commencing July 1, 2026, and ending and including June 30, 2031, each school district shall provide for a uniform inspection and evaluation of the heating, ventilation and air conditioning (HVAC) system within each school building under its jurisdiction. During this period, each district must perform an inspection of at least 20% of its schools each year until every school has been inspected. Each school must be inspected every five years thereafter.

We plan on beginning the HVAC inspections in 2026, and they must be performed by a certified technician, an industrial hygienist, or a mechanical engineer. The assessment of the HVAC systems at HES, WIS and WHS will be conducted by Pennoni, the engineering company we use for our IAQ and various other testing. The approximate cost for these three buildings is \$20,000.

Since there is a five year time frame to complete the HVAC evaluation, we are deferring middle school testing for now, as this will allow us to wait until we have a better indication as to the plans for the building.

The testing at the elementary school will serve a dual purpose, as in addition to making the District compliant with the State IAQ mandate, we will also be able to submit the results 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 IAQ grant to any applicant that has not certified compliance with the five year HVAC reporting requirement.

Additionally, the testing in all the buildings will give us a good indication as to the current state of our HVAC equipment, enabling us to create a strong strategic plan for replacing any of our aging components.

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of November 30, 2025

Period: 5 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	1,452,829	2,061,975	-	3,514,803	79,093	
14,827,306	15,169,704	15,671,065	1111	General Ed. Teachers	15,722,608	-	15,722,608	4,970,487	10,766,582	-	15,737,069	(14,461)	
2,522,780	2,359,825	2,584,821	1112	Special Ed. Teachers	2,823,721	-	2,823,721	878,761	1,933,712	-	2,812,473	11,248	
1,021,018	948,323	984,850	1113	Guidance	1,012,568	-	1,012,568	313,432	705,221	-	1,018,653	(6,085)	
397,172	418,788	432,187	1114	Psychologist	468,481	-	468,481	144,148	324,333	-	468,481	-	
353,558	410,444	485,393	1115	Social Worker	510,512	-	510,512	151,417	334,909	-	486,327	24,185	
539,131	510,769	530,574	1116	Speech & Hearing	548,276	-	548,276	187,533	360,743	-	548,276	-	
887,328	1,261,271	1,275,481	1117	Academic Assistants	1,264,381	-	1,264,381	388,307	821,994	-	1,210,300	54,081	
110,854	59,724	61,217	1118	Talented & Gifted	-	-	-	-	-	-	-	-	
400,239	455,475	456,095	1119	Library/Media	505,044	-	505,044	155,398	349,646	-	505,044	-	
57,886	51,774	43,514	1135	Transition Coordinator	56,320	-	56,320	28,882	64,984	-	93,866	(37,546)	
847,138	877,957	899,825	1139	Certified Stipends	991,761	-	991,761	254,622	183,072	554,067	991,761	-	
651,668	969,094	1,015,169	1140	Academic Leader (CIL's)	955,516	-	955,516	304,780	649,428	1,309	955,516	-	
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	51,660	133,011	-	184,672	(4,272)	
58,267	68,897	66,541	1145	Multilingual Learner	81,521	-	81,521	28,472	58,582	-	87,055	(5,534)	
\$ 25,643,901	\$ 26,939,968	\$ 28,073,373		Sub-Total Certified Salaries	\$ 28,717,306	\$ -	\$ 28,717,306	\$ 9,311,728	\$ 18,748,194	\$ 556,675	\$ 28,616,596	100,709	
								32.4%	65.3%	1.9%	99.6%	0.4%	
				Other Certified Salaries									
40,788	25,138	24,735	1131	Homebound Tutor	44,500	-	44,500	2,286	-	42,214	44,500	-	
-	-	-	1136	Degree Level Change	44,390	-	44,390	-	-	-	-	44,390	
246,814	216,491	239,946	1137	Substitute Teacher	178,801	-	178,801	40,558	-	138,243	178,801	-	
189,064	194,739	167,395	1138	Summer Work -Certified Staff	212,408	-	212,408	120,259	-	92,149	212,408	-	
127,403	152,490	140,966	1143	Building Substitutes	203,175	-	203,175	53,170	129,870	20,135	203,175	-	
385,336	215,245	251,666	1144	Long term Substitute	118,000	-	118,000	154,089	123,996	(160,085)	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	\$ 370,362	\$ 253,866	\$ 132,657	\$ 756,884	\$ (325,610)	
								85.9%	58.9%	30.8%	175.5%	-75.5%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of November 30, 2025

Period: 5 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	224,673	330,499	-	555,172	3,376	
213,706	238,317	223,285	1211	Nurses	250,912	-	250,912	79,199	151,627	20,086	250,912	-	
247,373	279,358	338,189	1215	Occupational & Physical Therapists	345,422	-	345,422	82,418	165,055	97,950	345,422	-	
1,156,839	1,328,818	1,361,800	1221	Administrative Support	1,388,117	-	1,388,117	522,489	812,429	53,199	1,388,117	-	
1,697,360	1,828,311	1,865,189	1231	Para Educators	1,914,820	-	1,914,820	636,631	1,246,320	31,869	1,914,820	-	
156,413	141,394	108,135	1234	Bus Aides	147,297	-	147,297	33,937	-	113,360	147,297	-	
495,877	505,325	523,857	1235	Technicians	537,922	-	537,922	217,070	319,902	-	536,972	950	
65,017	46,914	69,477	1237	Vocational Specialist	69,229	-	69,229	21,436	47,793	-	69,229	-	
262,406	276,448	301,659	1241	Safety Monitors	316,063	-	316,063	111,248	201,811	-	313,059	3,004	
513,999	514,241	538,892	1251	Custodians	570,282	-	570,282	225,807	347,212	(2,983)	570,036	246	
477,370	543,741	568,199	1261	Maintenance Mechanics & Grounds	585,183	-	585,183	226,458	358,746	-	585,204	(21)	
90,458	103,682	107,218	1269	Athletic Support Staff	124,751	-	124,751	36,644	33,047	55,060	124,751	-	
192,939	188,200	199,708	1280	Non Certified Stipends	204,550	-	204,550	38,705	70,103	95,742	204,550	-	
\$ 5,982,771	\$ 6,491,408	\$ 6,702,634		Sub-Total Non-Certified Salaries	\$ 7,013,096	\$ -	\$ 7,013,096	\$ 2,456,714	\$ 4,084,544	\$ 464,283	\$ 7,005,540	\$ 7,556	
								35.0%	58.2%	6.6%	99.9%	0.1%	
				<i>Other Non-Certified Salaries</i>									
39,524	39,305	34,159	1213/122 3/1233	Non-Certified Substitutes	47,500	-	47,500	10,874	-	36,626	47,500	-	
199,553	230,025	241,665	1212/22/ 38/42/52/ 62	Overtime	203,708	-	203,708	85,252	-	118,456	203,708	-	
114,912	101,739	102,616	1268	Summer Work-Non-Cert.	134,952	-	134,952	113,342	-	21,610	134,952	-	
\$ 353,988	\$ 371,069	\$ 378,440		Sub-Total Other Salaries	\$ 386,160	\$ -	\$ 386,160	\$ 209,468	\$ -	\$ 176,692	\$ 386,160	-	
								54.2%	0.0%	45.8%	100.0%	0.0%	
\$ 32,970,064	\$ 34,606,548	\$ 35,979,154		TOTAL SALARIES	\$ 36,547,836	\$ -	\$ 36,547,836	\$ 12,348,271	\$ 23,086,603	\$ 1,330,307	\$ 36,765,181	\$ (217,345)	
								33.8%	63.2%	3.6%	100.6%	-0.6%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of November 30, 2025

Period: 5 of 12

2022-2023	2023-2024	2024-2025	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	4,465,359	6,103,496	54,201	10,623,056	-
(1,705,489)	(1,410,661)	(1,554,889)	2022	Premium Cost Share	(1,963,364)	-	(1,963,364)	(683,530)	(1,279,834)	-	(1,963,364)	-
1,020,503	1,032,102	1,067,168	2001	Social Security & Medicare	1,160,817	-	1,160,817	1,160,817	-	-	1,160,817	-
175,214	180,451	186,333	2003	Workers Compensation	191,436	-	191,436	191,383	-	53	191,436	-
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	488,906	867,571	-	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	32,364	45,865	(1,273)	76,956	-
56,400	22,381	27,148	2014	Sick Bank	45,000	-	45,000	-	-	45,000	45,000	-
\$10,376,450	\$9,991,881	\$10,305,700		TOTAL BENEFITS	\$ 11,595,878	\$ -	\$ 11,595,878	\$ 5,664,288	\$ 5,822,598	\$ 108,993	\$ 11,595,878	\$ -
								48.8%	50.2%	0.9%	100.0%	0.00%
<i>Professional & Technical Services (3000s)</i>												
504,232	525,441	174,021	3210	Contracted Services Educational	238,176	-	238,176	84,117	105,998	48,061	238,176	-
149,405	176,454	154,137	3220-21	Consulting Services	168,935	-	168,935	72,813	103,880	24,697	201,389	(32,454)
75,937	94,342	94,477	3235	Testing	144,421	-	144,421	46,009	94,555	3,857	144,421	-
106,990	260,876	302,332	3239	Other Pupil Services	301,200	-	301,200	58,318	237,664	5,218	301,200	-
66,056	34,711	37,221	3303	Management Services	37,714	-	37,714	34,914	37,434	-	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	85,799	154,201	-	240,000	-
187,860	162,916	148,456	3306	Legal Fees- Districtwide	150,000	-	150,000	74,710	66,866	8,425	150,000	-
106,091	109,322	118,358	3308	Police/Fire	118,741	-	118,741	15,016	96,271	7,454	118,741	-
67,685	155,452	123,318	3309	Professional & Technical Services	114,628	-	114,628	24,420	17,392	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	\$ 500,172	\$ 973,996	\$ 168,221	\$ 1,642,390	\$ (67,088)
								31.8%	61.8%	10.7%	104.3%	-4.3%

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of November 30, 2025

Period: 5 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			Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated	Expended & Encumbered To EOY	Balance Available
				<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	24,325	38,355	13,197	75,877	-
82,370	171,370	181,873	4302	Equipment Repairs	188,898	-	188,898	38,774	47,649	102,475	188,898	-
184,530	189,525	199,670	4400	Equipment Rental	187,115	-	187,115	43,031	147,749	(3,665)	187,115	-
213,171	210,800	224,644	4500	Repair Allowance	150,000	-	150,000	20,000	26,986	103,014	150,000	-
30,182	40,740	49,171	4514	Fire Alarm System	44,400	-	44,400	35,852	2,248	6,300	44,400	-
201,994	191,606	169,137	4518	Sewer System Plant Maintenance	184,795	-	184,795	59,597	134,077	-	193,674	(8,879)
205,809	247,875	187,095	4520	Service Contracts	194,724	-	194,724	67,208	112,965	14,552	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	40,123	10,377	9,000	59,500	-
195,029	74,974	111,169	4541	Contracted Services	102,300	-	102,300	17,698	27,152	57,450	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	\$ 679,984	\$ 1,274,160	\$ 344,870	\$ 2,299,013	\$ (8,879)
								29.7%	55.6%	15.1%	100.4%	-0.4%

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of November 30, 2025

Period: 5 of 12

2022-2023 Year-End Expense	2023-2024 Year-End Expense	2024-2025 Year-End Expense	Object Code	Description	2025-2026						Expended & Encumbered To EOY	Balance Available
					Adopted Budget	Budget Transfers	Adjusted Budget	YTD Expended	Encumbered	Anticipated		
				<i>Other Services (5000's)</i>								
1,592,600	1,737,496	1,724,934	5100	Regular Transportation	1,777,015	-	1,777,015	1,759,079	17,936	-	1,777,015	-
843,911	935,160	869,290	5101	SPEd Transportation	815,957	-	815,957	408,112	527,642	-	935,754	(119,797)
218,024	100,391	113,287	5104	Athletic Transportation	116,093	-	116,093	-	90,000	26,093	116,093	-
12,802	4,237	4,524	5105	Extra-Curricular Transportation	16,360	-	16,360	-	7,227	9,132	16,360	-
160,181	107,032	107,125	5112	Diesel & Gasoline	101,265	-	101,265	18,756	76,689	5,820	101,265	-
128,142	136,003	134,609	5200	General Liability Insurance	154,233	-	154,233	113,183	-	41,050	154,233	-
14,400	15,008	15,008	5202	Athletic Insurance	15,758	-	15,758	15,008	-	751	15,758	-
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	35,355	49,796	8,955	94,106	-
27,469	27,030	31,991	5400	Postage	29,383	-	29,383	12,990	13,943	2,450	29,383	-
853	1,626	2,417	5500	Advertising	2,000	-	2,000	982	725	293	2,000	-
16,962	19,046	18,519	5501	Printing	24,078	-	24,078	3,028	10,160	10,890	24,078	-
2,367,437	2,232,934	2,045,796	5600	Out of District Tuition	1,652,829	-	1,652,829	540,100	1,113,597	(868)	1,652,829	-
1,063,918	1,162,396	1,098,685	5601	Tuition Settlements	1,223,256	-	1,223,256	92,245	925,268	205,743	1,223,256	-
41,076	39,352	44,431	5800	Travel & Conference	59,045	-	59,045	18,971	10,319	29,755	59,045	-
3,803	3,282	2,901	5801	Mileage Reimbursement	14,231	-	14,231	1,574	1,182	11,475	14,231	-
5,684	3,905	12,670	5900	Other Purchased Services	7,310	-	7,310	750	4,800	1,760	7,310	-
\$ 6,689,131	\$ 6,721,189	\$ 6,432,319		TOTAL OTHER SERVICES	\$ 6,217,168	\$ -	\$ 6,217,168	\$ 3,132,480	\$ 2,849,285	\$ 355,200	\$ 6,336,965	\$ (119,797)
							50.4%	45.8%	5.7%	101.9%	-1.9%	
				<i>Supplies & Materials (6000's)</i>								
884,656	897,948	532,944	6110	Materials	697,780	-	697,780	179,094	269,589	249,097	697,780	-
36,390	32,940	29,480	6120	Office Materials	35,328	-	35,328	11,828	26,285	(2,786)	35,328	-
174,050	183,027	192,226	6130	Maintenance Materials	181,624	-	181,624	70,593	76,759	34,272	181,624	-
95,137	98,925	132,842	6131	Custodial Materials	78,348	-	78,348	24,063	48,767	5,518	78,348	-
21,943	43,776	14,895	6132	Security Materials	26,284	-	26,284	4,823	3,377	18,084	26,284	-
517,581	570,459	642,148	6140	Software	657,407	-	657,407	622,859	32,711	1,836	657,407	-
98,833	104,926	105,727	6410	Books	186,730	-	186,730	69,547	42,813	74,370	186,730	-
325,229	467,063	496,828	6510	Heating Oil	515,195	-	515,195	46,877	424,930	43,388	515,195	-
482,463	644,985	1,085,613	6520	Electricity	1,056,067	-	1,056,067	277,410	759,779	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	\$ 1,307,885	\$ 1,687,220	\$ 442,657	\$ 3,437,762	\$ -
							38.0%	49.1%	12.9%	100.0%	0.0%	

WESTON PUBLIC SCHOOLS

FYE 25 FINANCIAL REPORT

As of November 30, 2025

Period: 5 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	362,171	13,896	37,865	413,932	-	
\$ 192,826	\$ 265,378	\$ 413,486		TOTAL EQUIPMENT	\$ 413,932	\$ -	\$ 413,932	\$ 362,171	\$ 13,896	\$37,865	\$ 413,932	\$ -	
							87.5%	3.4%	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	57,782	37,764	14,561	110,106	-	
32,434	39,246	32,768	8900	Other Objects	34,345	-	34,345	13,911	10,514	9,921	34,345	-	
\$ 120,372	\$ 128,721	\$ 109,035		TOTAL OTHER OBJECTS	\$ 144,451	\$ -	\$ 144,451	\$ 71,693	\$ 48,277	\$24,481	\$ 144,451	\$ -	
							49.6%	33.4%	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)	(65,580)	-	(25,153)	(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)	(\$231,255)	\$8,740	(\$963,234)	(\$1,185,749)	\$61,978	
							20.6%	-0.8%	85.7%		105.5%	-5.5%	
\$ 55,356,008	\$ 57,387,390	\$ 59,105,820		GRAND TOTAL	\$ 61,098,689	\$ -	\$ 61,098,689	\$ 23,835,689	\$ 35,764,774	\$ 1,849,360	\$ 61,449,823	(\$351,131)	
							39.01%	58.54%	3.03%		100.57%	-0.57%	



December 12, 2025

TO: BOE Finance & Operations Committee

FROM: Phillip Cross, Chief Financial & Operations Officer

SUBJECT: November Financial Report for FY 25-26

Financial Summary

Below is the financial summary for the Period ending November 30, 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	12,348,271	23,086,603	1,330,307	36,765,181	(217,345)	(211,870)	(5,476)
		33.79%	63.17%	3.64%	100.59%	-0.59%	-0.58%	-0.01%
Benefits (2000's)	11,595,878	5,664,288	5,822,598	108,993	11,595,878	-	-	-
		48.85%	50.21%	0.94%	100.00%	0.00%	0.00%	0.00%
Professional Services (3000's)	1,575,301	500,172	973,996	168,221	1,642,390	(67,088)	(67,088)	-
		31.75%	61.83%	10.68%	104.26%	-4.26%	-4.26%	0.00%
Property Services (4000s)	2,290,134	679,984	1,274,160	344,870	2,299,013	(8,879)	-	(8,879)
		29.69%	55.64%	15.06%	100.39%	-0.39%	0.00%	-0.02%
Other Services (5000s)	6,217,168	3,132,480	2,849,285	355,200	6,336,965	(119,797)	(119,797)	-
		50.38%	45.83%	5.71%	101.93%	-1.93%	-1.93%	0.00%
Supplies (6000s)	3,437,762	1,307,885	1,687,220	442,657	3,437,762	-	-	-
		38.04%	49.08%	12.88%	100.00%	0.00%	0.00%	0.00%
Equipment (7000s)	413,932	362,171	13,896	37,865	413,932	-	-	-
		87.50%	3.36%	9.15%	100.00%	0.00%	0.00%	0.00%
Other Objects (8000s)	144,451	71,693	48,277	24,481	144,451	-	-	-
		49.63%	33.42%	16.95%	100.00%	0.00%	0.00%	0.00%
Revenue (9000s)	(1,123,771)	(231,255)	8,740	(963,234)	(1,185,749)	61,978	101,515	(39,537)
		20.58%	-0.78%	85.71%	105.52%	-5.52%	-9.03%	-1.15%
Total	\$ 61,098,691	\$23,835,689	\$ 35,764,774	\$ 1,849,360	\$ 61,449,823	\$ (351,131)	\$(297,239)	\$ (53,892)
Total %		39.01%	58.54%	3.03%	100.57%	-0.57%	-0.49%	-0.09%

Trends and Highlights:

There is a **(\$53,892)** change to the projected end of year balance. The drivers are:

- Salaries
- Property Services
- Non-Resident Tuition

Salaries – (\$5,535)

The estimated FML savings was reduced.

Property Services – (\$8,879)

The current 10-year permit for the Zenon Plant will expire in May 2026. 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 service is not included in the Zenon Plant management contract, nor is it provided by the operator, Veolia. The cost for the service and permit was \$17, 587.50.

Services provided by the engineering firm included:

- Collecting 5 years of monthly operating reports
- Tabulating treatment facility performance data
- Site visits to collect information and interview operations staff
- Prepare all sections of the DEEP permit application, including the executive summary, compliance information, engineering report, ground water monitoring data, and discharge monitoring reports

This was an unanticipated expenditure.

Revenue Offset - \$39,537

Non-resident Tuition – Due to a student becoming a resident and another student withdrawing, the projected full year revenue has been reduced by \$39,537.

Internal Service Fund

**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)						<u>\$ 385,919</u>
Projected Claims:						
Delta Dental:						
Claims						\$ 362,535
Administrative Fees						\$ 23,384
Total Dental Claims (B)						<u>\$ 385,919</u>
Net Change (A-B)						<u>-</u>
Projected Fund balance June 30, 2026						<u>\$ 418,466</u>
Dental- Actual Claims & Fees						
Month						Claims & Fees
July						27,402
August						44,585
September						26,669
October						29,837
November						27,064
Total						<u>\$ 155,556</u>
Actual YTD Spend Rate						40.3%
Theoretical YTD Spend Rate						41.7%
YTD Theoretical variance %						-1.4%



**Weston Public Schools
Budget Calendar -- FY 2027**

KEY:

Board of Education Meetings are underlined

- 10/17/2025 (Friday) Leadership Team receives draft copy of Budget Calendar.
- 10/17/2025 (Friday) Board of Education Financial, Facilities & Operations Committee Meeting
- 10/22/2025 (Wednesday) Chief Financial & Operations Officer opens MUNIS budget module to schools and departments.
- 10/22/2025 - 11/7/2025 Schools and departments work on budgets and meet with the Chief Financial & Operations Officer if necessary.
- 11/7/2025 (Friday) School and program budget requests are due to Chief Financial & Operations Officer from administrative staff (to be submitted earlier, if available).
- 11/10/2025 - 11/14/2025 Schools and Programs meet individually with Superintendent, Asst. Superintendent and Chief Financial & Operations Officer.
- 11/13/2025 (Thursday) Central Office Leadership Team discusses budget
(8:45 AM - 10:30 AM)
- 11/14/2025 (Friday) Board of Education Financial, Facilities & Operations Committee Meeting
- 11/17/2025 (Monday) BOE Monthly Meeting (7:00 PM) - Remote Meeting
- 11/19/2025 (Wednesday) Building principals and central office Administrator discuss budget drafts
(2:15 PM - 4:15 PM)
- 12/4/2025 (Thursday) District Leadership Team finalizes budget request and prepares presentation,
(8:45 AM– 9:45 AM)

12/12/2025 (Friday)	Board of Education Financial, Facilities & Operations Committee Meeting Review of Budget Calendar
12/15/2025 (Monday)	<u>BOE Monthly Meeting (7:00PM)</u> Board reviews and votes on Budget Calendar
1/2/2026 (Friday)	Budget request delivered to Board of Education.
1/5/2026 (Monday)	<u>Board of Education Meeting (6:00 PM) – Remote Meeting</u> Formal Presentation of Requested Operating & Capital Budgets
1/6/2026 (Tuesday)	<u>BOE Workshop to discuss Budget Request (9:00 AM – 1:00 PM) - Remote Meeting</u>
1/9/2026 (Friday)	BOE questions submitted to Superintendent by end-of-day.
1/14/2026 (Wednesday)	<u>BOE Meeting - Public Forum #1 with Administration on Budget Request (6:00 PM.)</u> This will be an open forum for parents and the community to share comments and ask questions regarding the Requested Budget
1/15/2026 (Thursday)	<u>BOE Workshop to discuss Budget Request (9:00 AM – 12:00 PM Remote Meeting</u>
1/16/2026 (Friday)	Board of Education Financial, Facilities & Operations Committee Meeting
1/20/2026 (Tuesday)	<u>BOE Monthly Meeting (7:00 PM.)</u> – can be used for budget meeting on this date, or moved to later in the month – Remote Meeting
1/21/2026 (Wednesday)	Deadline for all written responses to Board of Education questions distributed.
1/22/2026 (Thursday)	<u>BOE Meeting - Public Forum #2 with Administration on Budget Request (6:00 PM.)</u> This will be an open forum for parents and the community to share comments and ask questions regarding the Requested Budget.
1/26/2026 (Monday)	<u>BOE Workshop to discuss Budget Request (9:00 AM – 1:00 PM) – Remote Meeting</u>
1/27/26 (Tuesday)	<u>Board of Education Meeting –(6:00 PM) – Remote Meeting</u> Approval and Adoption of FY 2027 Recommended Operating and Capital Budgets

1/29/26 (Thursday)	<u>Board of Education Meeting – if necessary (6:00 PM) – Remote Meeting</u> Approval and Adoption of FY 2027 Recommended Operating and Capital Budgets, if Necessary.
1/30/26 (Friday)	Board of Education transmits Operating and Capital Budgets request to the Board of Selectmen (Charter requires by February 3 rd).
2/12/25 (Wednesday)	Board of Selectmen reviews Board of Education budget recommendation. 6:00 PM.
2/28/25 (Friday)	BOS votes on and transmits First Selectwoman’s and Board of Education budgets to Board of Finance. Board also nominates moderator for Annual Town Budget Meeting. Regular Board of Selectmen’s meeting. 6:00 PM.
3/3/25 (Monday)	Deliver Budget Books to Board of Finance – if haven’t already been delivered.
3/5/25 (Wednesday)	Board of Finance reviews Board of Education budget request 6:00 PM
3/13/25 (Thursday)	Board of Finance reviews Board of Education budget request (if necessary) 6:00 PM.
3/28/25 (Friday)	Publish Notice of Public Hearing on budget (Charter requires 10 days prior to Public Hearing)
4/8/25 (Tuesday)	Board of Finance holds Public Hearing on budget request. (Charter requires at least two weeks prior to Annual Budget Meeting) 6:00 PM.
4/10/25 (Thursday)	Board of Finance Budget Deliberation Meeting 6:00 PM
4/18/25 (Friday)	Publish and Post Notice of Annual Town Budget Meeting (Charter requires at least five days prior to meeting)
4/23/25 (Wednesday)	Annual Town Budget Meeting 8:00 PM. - Weston High School Auditorium
5/3/25 (Saturday)	Proposed Referendum 12:00 PM. to 8:00 PM
5/5/25 (Monday)	Board of Finance meets after Town Meeting to set mill rate.

Highlighted Dates Determined by Town