

WESTON PUBLIC SCHOOLS

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For Finance and Operations

TO: Cheryl Maloney
Weston School Committee

FROM: Cynthia D. Mahr

DATE: October 17, 2014

RE: FY'15 Adjusted Budget

The FY'15 budget is \$36,357,584 for the School Department. The following chart is a summary of the budget adjustments based on my analysis of the budget.

Summary of Changes

Category	FY'15 Budget	FY'15 Adjusted	FY'15 Variance
Salaries & Other Compensation	\$31,325,194	\$31,848,188	(\$522,994)
Instructional Materials	\$1,133,351	\$1,120,487	\$12,864
Contracted Services	\$1,116,235	\$974,538	\$141,697
Contracted Student Services	\$2,781,693	\$2,881,691	(\$99,998)
Utilities	\$1,242,798	\$1,289,838	(\$47,040)
Equipment & Vehicles	\$481,208	\$481,208	\$0
State Aid & Account Offsets	(\$1,722,895)	(\$1,836,152)	\$113,257
Total Budget	\$36,357,584	\$36,759,798	(\$402,214)

Salary and Other Compensation:

There is an overall deficit of \$522,994 in personnel for the year. Although there are a number of contributors to this deficit, the major contributors include: additional mandated personnel, movement of personnel expenses from the Special Education grant to the General Fund, and elimination of contracted services in lieu of personnel. In addition, we have a number of long-term substitute needs due to maternity and medical leaves.

Instructional Materials:

There is an overall surplus of \$12,864. Due to the overall deficit, reductions were made to a number of accounts. The per pupil allocation reserve was eliminated. We anticipated using these funds to provide resources to student who need additional academic support typically based on the results of standardized

testing. This year we will use Title I funding to support the DSP program at the Middle School and TEC program at the High School.

Contracted Services:

There is an overall surplus in contractual services of \$141,697. As described earlier, we did not replace the contract staff for the Youth Service and Bridget Program contract. The contracted staff members for both contracts resigned over the summer and were replaced by Weston Public School employees. The Youth Service counselor at the Middle School remains staffed by the contract. In addition, we reduced the budget for Professional Development contracted services. We will look to cover this loss with internal capacity. In addition, we anticipate utilizing other budgeted and grant related sources.

Contracted Student Services:

There is an overall deficit of \$99,998. The contributors to this deficit include an overage of collaborative and transportation expenses (\$140K). Currently, we are projecting a small surplus in the out of district placement account (\$40K).

Utilities:

There is an overall deficit of \$47,040. This is mainly due to the anticipated increase in electric costs. Below is the breakout of the deficit by utility type:

Natural Gas	(\$7,633)
Electricity	(\$32,403)
Water	\$1,790
Diesel	(\$7,895)
Gasoline	(\$899)

The diesel and gasoline collaborative purchasing contract pricing was higher than anticipated.

Equipment:

Currently, there is no expected change to this account.

State Aid and Account Offsets:

There is an overall increase in additional revenue of \$113,257. There is a small increase in the Transportation Reimbursement from Meadowbrook School and Weston/Roxbury Pre-School. The Circuit Breaker revenue receipts from FY' 15 were higher than anticipated by \$68,230. In addition, we are utilizing \$32,731 of the current year receipts. Typically, all of the receipts from FY' 15 are used in the FY' 16 budget.

Fall Town Meeting Request:

The Administration is requesting the School Committee to vote to include the following items on the warrant for the Fall Town Meeting:

1. Additional Kindergarten Section	\$94,491
2. Board Certified Behavior Analyst	\$72,074
3. Additional Section of Grade 8 Honors Algebra	\$19,635
4. Collaborative Placements	\$96,800

This is a total of \$283,000 of the current \$402,214 deficit. We will continue to monitor the deficit and work to make reductions to close the remaining gap.

Attachments

RECOMMENDED ACTION: That the Weston School Committee receive the 2015 Adjusted Budget and vote to approve the budget transfers and inclusion of \$283,000 on the Fall Town Meeting warrant.

**Weston Public Schools
FY'15 Adjusted Budget**

Breakout of Expenses by Major Category and Location

	School Administration	Country School	Woodland School	Field School	Middle School	High School	Facilities Department	Information Technology	Special Education	Transportation	Total
FY'15 Budget											
Salary and Other Compensation	\$ 1,164,360	\$ 2,611,890	\$ 2,380,937	\$ 2,701,059	\$ 5,373,386	\$ 8,055,119	\$ 1,617,109	\$ 953,870	\$ 5,638,050	\$ 829,414	\$ 31,325,194
Instructional Materials	\$ 137,215	\$ 94,607	\$ 93,114	\$ 105,275	\$ 131,779	\$ 286,330	\$ 130,455	\$ 94,873	\$ 50,103	\$ 9,600	\$ 1,133,351
Contractual Services	\$ 215,005	\$ 45,024	\$ 45,351	\$ 45,875	\$ 143,131	\$ 310,930	\$ 91,338	\$ 184,441	\$ 8,930	\$ 26,210	\$ 1,116,235
Contractual Student Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,781,693	\$ -	\$ 2,781,693
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,089,197	\$ -	\$ -	\$ 153,601	\$ 1,242,798
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 270,108	\$ -	\$ 195,100	\$ 481,208
State Aid and Offset Accounts	\$ -	\$ (29,227)	\$ (29,227)	\$ (29,227)	\$ (74,861)	\$ (186,266)	\$ (39,140)	\$ (27,500)	\$ (1,037,672)	\$ (269,775)	\$ (1,722,895)
TOTAL	\$ 1,516,580	\$ 2,722,294	\$ 2,490,175	\$ 2,822,982	\$ 5,589,435	\$ 8,466,113	\$ 2,888,959	\$ 1,475,792	\$ 7,441,104	\$ 944,150	\$ 36,357,584
FY'15 Adjusted Budget											
Salary and Other Compensation	\$ 1,114,574	\$ 2,609,468	\$ 2,505,432	\$ 2,716,333	\$ 5,351,411	\$ 7,997,873	\$ 1,612,786	\$ 990,031	\$ 6,142,558	\$ 807,722	\$ 31,848,188
Instructional Materials	\$ 118,852	\$ 94,307	\$ 92,564	\$ 103,895	\$ 134,779	\$ 288,509	\$ 130,455	\$ 94,873	\$ 53,903	\$ 8,350	\$ 1,120,487
Contractual Services	\$ 203,755	\$ 45,324	\$ 45,901	\$ 45,755	\$ 133,383	\$ 204,211	\$ 76,728	\$ 184,441	\$ 8,830	\$ 26,210	\$ 974,538
Contractual Student Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,881,691	\$ -	\$ 2,881,691
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127,443	\$ -	\$ -	\$ 162,395	\$ 1,289,838
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ 270,108	\$ -	\$ 195,100	\$ 481,208
State Aid and Offset Accounts	\$ -	\$ (29,227)	\$ (29,227)	\$ (29,227)	\$ (81,861)	\$ (186,266)	\$ (39,140)	\$ (27,500)	\$ (1,140,633)	\$ (273,071)	\$ (1,836,152)
TOTAL	\$ 1,437,181	\$ 2,719,872	\$ 2,614,670	\$ 2,836,756	\$ 5,553,712	\$ 8,304,327	\$ 2,908,272	\$ 1,511,953	\$ 7,946,349	\$ 926,706	\$ 36,759,798
Variance (FY'14 Fourth Qtr - FY'14 Exp)											
Salary and Other Compensation	\$ 49,786	\$ 2,422	\$ (124,495)	\$ (15,274)	\$ 21,975	\$ 57,246	\$ 4,323	\$ (36,161)	\$ (504,508)	\$ 21,692	\$ (522,994)
Instructional Materials	\$ 18,363	\$ 300	\$ 550	\$ 1,380	\$ (3,000)	\$ (2,179)	\$ -	\$ -	\$ (3,800)	\$ 1,250	\$ 12,864
Contractual Services	\$ 11,250	\$ (300)	\$ (550)	\$ 120	\$ 9,748	\$ 106,719	\$ 14,610	\$ -	\$ 100	\$ -	\$ 141,697
Contractual Student Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99,998)	\$ -	\$ (99,998)
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (38,246)	\$ -	\$ -	\$ (8,794)	\$ (47,040)
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid and Offset Accounts	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 102,961	\$ 3,296	\$ 113,257
TOTAL	\$ 79,399	\$ 2,422	\$ (124,495)	\$ (13,774)	\$ 35,723	\$ 161,786	\$ (19,313)	\$ (36,161)	\$ (505,245)	\$ 17,444	\$ (402,214)