

WESTON PUBLIC SCHOOLS

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For Finance and Operations

TO: Robert Tremblay
Weston School Committee

FROM: Cynthia D. Mahr

DATE: October 1, 2016

RE: FY'17 Adjusted Budget

The FY'17 budget is \$38,746,642 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'17 Budget	FY'17 Adjusted	FY'17 Variance
Salaries & Other Compensation	\$33,045,124	\$33,241,556	\$196,432
Instructional Materials	\$1,185,758	\$1,237,796	\$52,038
Contracted Services	\$1,094,352	\$1,087,036	(\$7,316)
Contracted Student Services	\$3,323,548	\$2,977,978	(\$345,570)
Utilities	\$1,135,700	\$1,215,896	\$80,196
Equipment & Vehicles	\$760,177	\$760,177	\$0
State Aid & Account Offsets	(\$1,798,017)	(\$1,781,503)	\$16,514
Total Budget	\$38,746,642	\$38,738,936	(\$7,706)

Currently, I am projecting a surplus of \$7,706.

The FY'17 Adjusted Budget reflects significant variances in categories due to a change in the use of our federal grant funds. The financial management standards for federal grants were updated in the past two years. To ensure compliance, I have worked with the MA Department of Elementary and Secondary Education (DESE) and the Massachusetts Association of School Business Officials (MASBO) to review appropriate use of the Special Education IDEA federal grant funds.

Below is a brief summary of the budgeted FY'16 and planned FY'17 Special Education IDEA grant fund uses:

Fund 240	Spending Categories	FY'16 Budget	FY'17 Budget
	Academic Support	\$ 24,000.00	\$ 25,074.00
	Learning Assistants	\$ 208,674.00	\$ -
	Out of District Coordinator	\$ 37,500.00	\$ -
	Secretary Salaries	\$ 82,628.00	\$ 88,665.00
	Contracted Services	\$ 174,862.00	\$ -
	Transportation	\$ -	\$ 500,000.00
	Instructional Supplies	\$ 49,550.00	\$ -
	Memberships	\$ 450.00	\$ -
	MTRB	\$ 3,375.00	\$ -
	Travel and Conference	\$ 30,000.00	\$ 14,943.00
	TOTAL	\$ 611,039.00	\$ 628,682.00

Essentially, special education transportation expenses for September 2016 forward have been moved to the grant. Items previously funded by the grant, such as contracted service providers, personnel and materials are now funded in the general fund. Dr. Midge Connolly, Director of Student Services, and Jennifer Truslow, Assistant Director of Student Services are in support of these changes.

Salary and Other Compensation:

There is a deficit of \$196,432 in salary and other compensation. The deficit is due to the shift of learning assistants from grant to general funds. In addition, anticipated lane changes for February, 2017 are factored into the projection. Long term substitute costs have been accounted for; I expect additional costs will be incurred as the year progresses.

Instructional Materials:

There is a deficit of \$52,038 in instructional supplies. The deficit is related to the movement of \$40K from the Special Education IDEA federal grant to the general fund. In addition, additional testing materials were needed to support our English Language Learners. In FY'17, we budgeted \$4,000 in instructional materials for the American Studies course at the High School. Since this course did not run in FY'17, I propose moving these funds into the High School Principal's account to fund materials related to June Academy.

Contracted Services:

There is a surplus of \$7,316 in contracted services. With all collective bargaining agreements settled, the legal service account has been reduced. We have continued funding the Safe and Sound Schools initiative at the Elementary Schools. The \$4,500 will be used to strengthen the safety protocols and create a reunification plan for the three schools.

Contracted Student Services:

There is a surplus of \$345,570 in special education contract services. Below is a summary of the major contributors:

136-70-108	Spending Categories	FY'17 Variance
	Contracted Services	\$136,387
	Transportation	(\$421,000)
	Private Placements	(\$125,746)
	Public Placements	\$63,889

Dr. Midge Connolly, Jennifer Truslow and I have reviewed the historical use of contracted service providers. Based on this information, and the needs of our current student population, we have created a budget of \$136K. Out of district transportation for July and August (\$55K) remains in the general fund while transportation costs for September forward will be funded through the Special Education IDEA federal grant. Currently, we are projecting a surplus in private placements and a deficit in public (collaborative) placements. I meet weekly Midge and Jen to review known and anticipated changes to student needs. I will keep the committee informed when anticipated changes are expected to impact the budget.

Utilities:

There is a deficit of \$80,196 in utilities. Increased water usage and increased rates are drivers for the deficit. The restructured water rates, effective July 1st, will have a significant impact on our water budget. The change in the approved rates were:

Step (per cubic feet)	FY'16 Rate	FY'17 Rate
Step 1 (0 – 5,000 cu. ft.)	\$1.40	\$1.44
Old Step 2 (over 5,000 cu. ft.)	\$5.41	
New Step 2 (5,000-15,000 cu. ft.)		\$4.06
Step 3 (over 15,000 cu. ft.)		\$7.57

One cubic feet of water equates to 748 gallons. We have a total of nine (9) water meters with eight (8) of these meters historically using more than 15,000 cu. ft. per billing cycle. Under Ben Polimer’s direction, field watering has increased significantly in an effort to maintain and rehabilitate playing fields. Throughout the drought, Ben worked with the Town to ensure our watering practices were in line with the water restrictions. I expect water usage will continue to increase in the next 18 months.

All other utilities were reviewed in light of historical usage and known contractual rates. Contract renewal dates are:

- electric bid effective through November, 2016;
- natural gas through June, 2017; and
- diesel and gasoline through June, 2017.

Equipment:

There are no expected changes in the overall funding of the account. With the purchase of Chromebooks for Grade 8 in lieu of iPads, a savings of \$50,000 was generated. I recommend transferring \$50K from Technology to Curriculum.

State Aid and Account Offsets:

There is a loss of revenue of \$16,514. Here are the changes:

MS Access	\$32,027	Reduced revenue
Circuit Breaker	\$16,746	Increased revenue
HS Drama	\$2,000	Reduced revenue
HS Music	\$500	Reduced revenue
Transportation	\$1,267	Increased revenue

Attachments

RECOMMENDED ACTION: That the Weston School Committee receive the 2017 Adjusted Budget and vote to approve the budget transfers.

Breakout of Expenses by Major Category and Location

	School Administration	Country School	Woodland School	Field School	Middle School	High School	Facilities Department	Information Technology	Student Services	Transportation	Total
FY'17 Approved Budget											
Salary and Other Compensation	\$ 1,670,977	\$ 2,524,817	\$ 2,458,850	\$ 2,800,738	\$ 5,525,370	\$ 8,233,111	\$ 1,614,128	\$ 991,495	\$ 6,387,154	\$ 838,484	\$ 33,045,124
Instructional and Supply Materials	\$ 127,490	\$ 92,140	\$ 94,576	\$ 106,308	\$ 146,556	\$ 291,650	\$ 132,555	\$ 112,928	\$ 74,205	\$ 7,350	\$ 1,185,758
Contractual Services	\$ 243,765	\$ 46,041	\$ 45,209	\$ 50,169	\$ 94,876	\$ 217,343	\$ 153,714	\$ 202,245	\$ 12,080	\$ 28,910	\$ 1,094,352
Contracted Student Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,323,548	\$ -	\$ 3,323,548
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040,702	\$ -	\$ -	\$ 94,998	\$ 1,135,700
Equipment and Vehicles	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,953	\$ -	\$ 229,224	\$ 760,177
State Aid and Offset Accounts	\$ -	\$ (29,227)	\$ (29,227)	\$ (29,227)	\$ (86,361)	\$ (171,766)	\$ (39,140)	\$ (15,000)	\$ (1,127,444)	\$ (270,625)	\$ (1,798,017)
TOTAL	\$ 2,058,232	\$ 2,633,771	\$ 2,569,408	\$ 2,927,988	\$ 5,680,441	\$ 8,570,338	\$ 2,901,959	\$ 1,806,621	\$ 8,669,543	\$ 928,341	\$ 38,746,642
FY'17 Adjusted Budget											
Salary and Other Compensation	\$ 1,186,403	\$ 2,507,746	\$ 2,513,133	\$ 2,873,661	\$ 5,545,836	\$ 8,433,106	\$ 1,592,719	\$ 1,010,612	\$ 6,728,941	\$ 849,399	\$ 33,241,556
Instructional and Supply Materials	\$ 132,730	\$ 92,140	\$ 94,576	\$ 106,308	\$ 148,356	\$ 291,650	\$ 134,555	\$ 112,928	\$ 117,203	\$ 7,350	\$ 1,237,796
Contractual Services	\$ 228,042	\$ 47,541	\$ 46,709	\$ 51,669	\$ 94,076	\$ 214,810	\$ 155,394	\$ 202,245	\$ 12,080	\$ 34,470	\$ 1,087,036
Contracted Student Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,977,978	\$ -	\$ 2,977,978
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,126,097	\$ -	\$ -	\$ 89,799	\$ 1,215,896
Equipment and Vehicles	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,953	\$ -	\$ 229,224	\$ 760,177
State Aid and Offset Accounts	\$ -	\$ (29,227)	\$ (29,227)	\$ (29,227)	\$ (86,361)	\$ (169,266)	\$ (39,140)	\$ (15,000)	\$ (1,112,163)	\$ (271,892)	\$ (1,781,503)
TOTAL	\$ 1,613,175	\$ 2,618,200	\$ 2,625,191	\$ 3,002,411	\$ 5,701,907	\$ 8,770,300	\$ 2,969,625	\$ 1,775,738	\$ 8,724,039	\$ 938,350	\$ 38,738,936
Variance (FY'17 App. Bud. - FY'17 Adj. Bud.)											
Salary and Other Compensation	\$ (484,574)	\$ (17,071)	\$ 54,283	\$ 72,923	\$ 20,466	\$ 199,995	\$ (21,409)	\$ 19,117	\$ 341,787	\$ 10,915	\$ 196,432
Instructional Materials	\$ 5,240	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ 2,000	\$ -	\$ 42,998	\$ -	\$ 52,038
Contractual Services	\$ (15,723)	\$ 1,500	\$ 1,500	\$ 1,500	\$ (800)	\$ (2,533)	\$ 1,680	\$ -	\$ -	\$ 5,560	\$ (7,316)
Contractual Student Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (345,570)	\$ -	\$ (345,570)
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,395	\$ -	\$ -	\$ (5,199)	\$ 80,196
Equipment	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -
State Aid and Offset Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 15,281	\$ (1,267)	\$ 16,514
TOTAL	\$ (445,057)	\$ (15,571)	\$ 55,783	\$ 74,423	\$ 21,466	\$ 199,962	\$ 67,666	\$ (30,883)	\$ 54,496	\$ 10,009	\$ (7,706) -0.02%