

WESTON PUBLIC SCHOOLS

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FOR FINANCE AND OPERATIONS

TO: John Brackett, Ed. D.
Weston School Committee

FROM: Cynthia D. Mahr

DATE: October 14, 2015

RE: FY'17 "Budget A"

I have prepared the preliminary FY'17 budget projection – "Budget A" – as a starting point for the budget development process. Budget A incorporates the School Committee's Budget Guidelines and the Long Range Plan items identified for work in FY'17.

Base Salary

The funding level includes the reduction of \$93,875. This amount represents the reduction of one (1) section of Kindergarten. The budget initially included eight (8) sections of Kindergarten. In June, the School Committee voted to reduce one (1) Kindergarten section based on lower than expected enrollment. Currently, we have an average class size of 18.14 in Kindergarten. In addition, the base salary reflects the reduction of a budgeted reserve for special education in the amount of \$223,904 from FY'16. This is the current estimate of available funds.

Salaries

Budget A includes all known and anticipated collective bargaining costs. The Weston Educator's Association (WEA) contract includes a salary increase of 0.35% on September 1, 2016. Five of the six collective bargaining agreements expire in 2016. One of the collective bargaining units expired in 2013.

Supplies and Expenses

No inflation adjustment has been applied to the general classroom supplies and expenses. Budget A includes the reduction of one-time expenses including:

- \$96,383 of instructional maintenance and equipment;
- \$4,691 of Spanish and Physics textbooks; and
- \$12,000 of consultant and other expenses.

Special Education

The FY'17 projection is based on our current costs, with anticipated rate increases for tuitions and transportation. The state, who sets the pricing for out of district placements, is estimating a 1.83% inflation cost for FY17. Circuit Breaker funding based on FY'16 receipts. The Circuit Breaker revenue is budgeted a year in arrears to ensure we do not over-state our revenue.

Anticipated Program Changes

Since Budget "A" is expected to demonstrate a 'level service' budget, we have added items below the line that are beyond a level funded budget but are expected changes to FY' 17. Enrollment changes in K-8 are included in this projection; enrollment at the High School will be reviewed in conjunction with the Program of Studies and budget development process. Enrollment changes are based on the SY' 16-17 enrollment projection

If you have any questions about these projections I would be happy to review them with you.

Thank you.

**Weston Public Schools
Weston, Massachusetts**

**Projection of FY'17 Operating Budget Changes
Budget A**

	Item Amounts	Sub Totals	Total Budget	Percent of FY'16 Base	Sub Total Percent Change
FY'16 Budget Voted by School Committee and Town Meeting			\$38,239,304		
Reduction of a Kindergarten Section			(\$93,875)		
Special Education FY'16 Reserve			(\$223,904)		
FY'16 Anticipated Budget			\$37,921,525		
Salaries					
Step Increases/Benefits per Anticipated Collective Bargaining Agreements	\$966,564			2.55%	
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Supplies, Materials and Other Expenses					
Reduction of One-Time FY'16 Expenses	(\$113,074)			-0.30%	
		(\$113,074)			-0.30%
Mandated Programs: Special Education					
Tuition & Transp. Increases Estimated at 1.83%	\$52,432			0.14%	
Circuit Breaker (FY'16 - FY'15 Receipts)	(\$65,882)			-0.17%	
		(\$13,450)			-0.04%
FY'17 Projected Change		\$840,040			2.22%
FY'17 Projected Budget			\$38,761,565		
Anticipated Program Changes					
	FTE	Est. Cost			
Enrollment - Grade 1	(1.200)	(\$86,161)			
Enrollment - Grade 2	1.200	\$86,161			
Enrollment - Grade 3	(2.400)	(\$172,322)			
Enrollment - Grade 4	1.225	\$87,956			
Enrollment - Grade 7	(1.550)	(\$111,292)			
Enrollment - Grade 8	1.550	\$111,292			
	(1.175)	(\$84,366)			
FY'17 Projected Change with Anticipated Program Changes		(\$84,366)			-0.22%
FY'17 Projected Budget with Anticipated Program Changes			\$38,677,199		