

WESTON

PUBLIC SCHOOLS

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TO: Marguerite Connolly, Superintendent
Weston School Committee
FROM: Sheri L. Matthews
DATE: November 4, 2019
RE: FY'21 "Budget A"

I have prepared the preliminary FY'21 budget projection – "Budget A" – as a starting point for the budget development process. Budget A incorporates the School Committee's budget guidelines and is based primarily on level service funding. I have added items that are beyond a level funded budget but are expected changes to FY'21, such as required software upgrades. Anticipated salary changes in K-12 are included in this projection.

Base Budget

Town meeting approved a FY'20 budget for the schools of \$41,441,391. This number includes salaries of \$35,888,565 and non-salary costs of \$7,482,056, offset in part by state aid and revolving accounts of (\$1,929,230). The projected Budget "A" totals \$43,305,794, which includes salaries of \$37,028,847 and non-salary costs of \$8,286,472, offset in part by state aid and revolving accounts of (\$2,009,525). The FY'21 budget represents an increase of 4.50% over the FY'20 final budget.

Salaries

Budget "A" includes all known and anticipated collective bargaining costs. Contracts with two bargaining units remain outstanding. The four bargaining units with which we have completed contract negotiations will see cost of living increases in FY'21 from 1.25% to 2.25%, depending on the unit. Also included in Budget "A" is a 1.0 FTE increase in nursing staff due to IEP obligations and student needs. Due to declining enrollment, we expect to reduce the High School staff by 3.0 FTEs and will have an equivalent 1.5 FTE reduction for K-12. In addition to cost of living adjustments, other contractual obligations included in the projection are step advances, a revised longevity program for teachers, and anticipated lane changes.

Non-Salary Costs

Budget "A" includes a non-salary cost increase for next year of \$804,416.

- Contracted Services/Supplies and Other Expenses will increase \$203,311, driven primarily by an increase in utilities of approximately \$125,000, increase of athletic team transportation of approximately \$30,000, and software upgrades of approximately \$23,000.

- Out of District tuitions costs are expected to increase by \$601,105, driven primarily by increased tuition rates and the expected net increase in the number of budgeted out of district placements. The FY'21 projections for Special Education are based on our current costs, with an estimated increase in tuition rates of 2.72%. This estimated rate comes from the Massachusetts Operational Services Division (OSD), in accordance to M.G.L Chapter 7, § 22N. This amount will be revised as information becomes available from the state and FY'21 tuition rates are determined.

FY'21 Anticipated Offsets

There is a net increase in offsets of \$80,295, driven primarily by an increase in expected Circuit Breaker funding of \$275,000, offset in part by a decrease in the expected METCO funding and the loss of solar credits. The Circuit Breaker revenue is budgeted a year in arrears to ensure we do not overstate our revenue.

As stated earlier, this is a preliminary budget. Further discussion and review will occur as the budget process and Program of Studies evolve.

Thank you.

Weston Public Schools
Projection of FY'21 Operating Budget

Budget "A"

	<i>FY'20 Budget</i>	<i>FY'21 Preliminary Budget</i>	<i>FY'21 Increase</i>	<i>Percentage Change</i>
Salaries	\$35,888,565	\$37,028,847	\$1,140,282	3.18%
Non-Salary Expenses	\$7,482,056	\$8,286,472	\$804,416	10.75%
State Aid and Offset Accounts	(\$1,929,230)	(\$2,009,525)	(\$80,295)	4.16%
	\$41,441,391	\$43,305,794	\$1,864,403	4.50%
Main Components of Increases				<i>Sub Total Percent Change</i>
Salaries				
Base/Longevity/Step Salary Increases			\$1,391,867	3.36%
Student Services - Nursing (1.0 increase)			\$76,278	0.18%
Enrollment Changes - Grades 9-12 (3.0 decrease)			(\$217,863)	-0.53%
K-12 Equivalent (1.5 decrease)			(\$110,000)	-0.27%
Non-Salary Expenses				
Contracted Services, Supplies and Other Expenses			\$203,311	0.49%
Increase in Out of District Tuitions			\$601,105	1.45%
			\$1,944,698	
FY'21 Anticipated Offsets	FY'20 Offsets	FY'21 Offsets	Difference	
Grant/Revolving Salary Offset	(\$640,000)	(\$640,000)	\$0	
Grant/Revolving Non-Salary Offset	(\$514,230)	(\$319,525)	\$194,705	Loss of Solar Credits
Circuit Breaker Offset	(\$775,000)	(\$1,050,000)	(\$275,000)	Increase in Circuit Breaker
	(\$1,929,230)	(\$2,009,525)	(\$80,295)	