

ANNUAL



BUDGET

Detailed Budgets
by Program/Cost Center

REVISED: MARCH 19, 2009

DETAILED BUDGET BY PROGRAM

This section of the document presents the detailed budget requests for each program that is supported by the town's general fund. The program budgets are a reflection of the school district's organizational structure. This structure is a reflection of how the school district allocates its resources and controls its expenditures. There are no duplications between program budgets. Therefore, budgeted expenditures in one program budget will not appear in another program budget. There are six "Academic and Student Activities Program Budgets" and there are six "Service Program Budgets that Support the Academic & Student Activities Programs."

- Academic & Student Activities Program Budgets:
 - Hurlbutt Elementary School (does not include Pre-k)
 - Weston Intermediate School
 - Weston Middle School
 - Weston High School
 - Athletics
 - Special Education (includes Pre-K)

Include the following:

- Art Instruction (schools)
- Classroom Instruction (HES/WIS only: Language Arts, Math, Science, Social Studies)
- Computer Instruction (HES, WIS, WMS only: direct instruction to students)
- English (WMS/WHS only)
- Family & Consumer Science (WMS)
- Interscholastic Sports (Athletics only)
- Library & Media Services (schools)
- Math (WMS/WHS only: Classroom instruction)
- Math Enrichment (in addition to classroom instruction)
- Music Instruction (schools)
- Out Placements (SPED only)
- Physical & Health Education Instruction (schools)
- Pre-School (SPED only)
- Reading Support (in addition to classroom instruction)
- Administration
- School/Program Wide Expenses (postage, printing, paper, etc.)
- Science (WMS/WHS only)
- Special Education (SPED only)
- Speech & Hearing (SPED only)
- Student Activities (schools)
- Talented & Gifted (SPED only)
- Technology Education (WMS/WHS only)
- World Language (schools)

- Service Program Budgets that Support the Academic & Student Activities Programs:
 - Pupil Personnel Services
 - Guidance & Counseling Services
 - Psychological Services
 - English for Non-English Speakers Services
 - Occupational & Physical Therapy Services
 - Health/Nursing Services
 - Curriculum & Instructional Improvement
 - K – 12 Curriculum & Instruction Articulation
 - Content Area Leadership
 - Professional Development
 - New Teacher Orientation
 - Citizenship Courses (note: should be moved to district wide)
 - Technology Services (Student & Administrative: All but direct instructional program)
 - Technology Integrators
 - Network Administrative Services
 - Software Acquisition and Maintenance Services
 - Hardware Acquisition Maintenance Services
 - Communication Services
 - Record Retention and Archiving
 - District Administrative Services
 - Superintendent of Schools
 - Human Resource Services
 - Business Services
 - Payroll & Employee Benefits
 - Purchasing & Accounts Payables
 - Building Use Management & Accounts Receivables
 - Food Services
 - Facilities Services
 - Operations & Custodial Services
 - Maintenance Services
 - Safety & Security Services
 - District Wide Services
 - Transportation Services
 - Employee Benefits
 - Liability Insurances
 - Duplication/Mail Center
 - Salary Allowances/Turnover Savings

Each of the program budgets outlined above includes a complete budget analysis by expenditure object and content or service area if applicable:

- FY 2006 Actual Expended (audited)
- FY 2007 Actual Expended (audited)
- FY 2008 Actual Expended (audited)
- FY 2009 Budget
- FY 2009 Expected (forecast includes staffing and non-salary expenses through December 31st, full-year encumbrances and anticipated expenses for non-encumbered needs.)
- FY 2010 Requested (based on enrollment, staffing plan, contractual obligations, anticipated cost of employee benefits and other insurances, program needs and best practices, stewardship of physical assets, projected cost of energy, improvements, and so forth) This budget was developed with the complete understanding that the school district must operate with balance and restraint given the economic conditions.

Expenditures are categorized by salary and non-salary objects. Each Program Budget includes the expenditure objects relevant to its function. Each object notes the applicable Program Budgets. In addition, there are examples of expenditures under several of the objects. These examples are not meant to be all inclusive.

Salary Expenditure Objects:

Certified:

- Administrators (HES, WIS, WMS, WHS, Athletics, SPED, Curriculum & Instruction, District Administration)
- Teaching Staff (HES, WIS, WMS, WHS, SPED)
- Speech & Hearing (SPED)
- Guidance Staff (PPS)
- Psychologist (PPS)
- Curriculum & Instructional Teacher Leaders (Curriculum & Instruction,)
- Technology Integrators (Technology)
- Substitute Teachers (HES, WIS, WMS, WHS, SPED, Curriculum & Instruction)
- Tutors (SPED) certified teachers tutoring students.
- Stipends & Summer Work (HES, WIS, WMS, WHS, SPED, PPS, Curriculum & Instruction)

- Coaches (Athletics)
- Turnover Savings (District Wide Services)
- Staffing Allowance (District Wide Services)

Non-Certified:

- Supervisor (PPS, Technology, Facilities)
- Para Professionals (HES, WIS, WMS, WHS, SPED, PPS, Technology, District Wide Services)
- Clerical (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Curriculum & Instructional Improvement, Technology Services, District Administrative Services, Facilities Services)
- Nurses (PPS)
- Occupational Therapist & Physical Therapist (PPS)
- ELL Tutors (PPS)
- Computer Maintenance (Technology)
- Route Planner (District Wide Services)
- Custodial (Facilities Services)
- Maintenance (Facilities Services)
- Safety (Facilities Services)
- Overtime (Facilities Services)
- Stipends & Summer Work (HES, WIS, WMS, WHS, SPED, PPS, Technology Services, Facilities Services)
- Support Staff (Athletics)

Non-Salary Expenditure Objects:

- Employee Benefits (District Wide Services)
 - Health Insurance

- Workers' Compensation Insurance
 - Unemployment Compensation
 - Early Retirement Incentive
 - Life Insurance
 - Disability Insurance
 - Retirement Benefits
 - Tuition Reimbursement
 - Sick Bank
 - Social Security Matching
 - Medicare Matching
 - GASB 43 & 45
- Contracted Services (Athletics, Facilities Services)
- Professional Educational Services (HES, WIS, WMS, SPED)
 - Student Interns
 - Contracted Tutors
 - ABA program for special needs students
 - Contracted Speech & Language
 - Other I.E.P. related services
- Professional Technical Services (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Technology Services, Facilities Services, District Wide Services, Curriculum & Instruction)
 - Professional Development Consultants
 - Technical Consultants
 - Legal Advisors
 - Contract Negotiators
 - Therapists
 - Auditors
 - Appraisers
- Utilities (Facilities Services) Zenon Plant Operator
- Licensing Fees (Technology Services, Facilities Services)
- Insurance (Athletics, Facilities Services, District Wide Services)
 - Student Accident Insurance (Athletics)
 - Property Insurance (Facilities Services)
 - Auto Insurance (Facilities Services)
 - Boiler & Machinery Insurance (Facilities Services)
 - General Liability (District Wide Services)
 - School Leaders Liability (District Wide Services)
 - Theft (District Wide Services)
 - Umbrella (District Wide Services)

- Equipment Rental & Repairs (HES, WIS, WMS, WHS, SPED, PPS, Technology Services, Facilities Services, District Wide Services)
 - Equipment Repairs
 - Office Equipment Leases
 - Computer Leases
 - Graduation Tent

- Special Projects (Facilities Services)

- Transportation (Athletics, District Wide Services)
 - Athletics
 - Pupil Transportation to and from school
 - Transportation for Special Education Students

- Communications (Technology Services, Facilities Services)
 - Fiber Connection to Digital Back Office
 - Internet Access
 - Land Lines
 - Mobile Communication Devices

- Advertising (District Administration)
 - Recruitment
 - Procurement

- Postage (HES, WIS, WMS, WHS, SPED, PPS, District Administrative Services, District Wide Services)

- Printing & Binding (HES, WIS, WMS, WHS, PPS, District Administrative Services, District Wide Services)

- Out Placements (SPED)

- Conference & Travel (Curriculum & Instruction Improvement) Professional Development

- Mileage Reimbursement (HES, WIS, WMS, WHS, SPED, PPS, Curriculum & Instruction Improvement, Technology Services, District Administrative Services, Facilities Services) Non-Professional Development Business Travel

- Materials (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Technology Services, District Administrative Services, Facilities Services)

- Energy (Facilities Services)
 - Electricity
 - Oil

- Gas
- Diesel Fuel: Fuel for bus contract (District Wide Services)
- Software (Technology Services)
 - Student
 - Administrative
- Books (HES, WIS, WMS, WHS, SPED, Curriculum & Instruction)
 - Classroom
 - Libraries
- Equipment (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Curriculum & Instruction Improvement, Technology Services, District Administrative Services, Facilities Services, District Wide Services)
- Dues & Fees (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Curriculum & Instruction Improvement, Technology Services, District Administrative Services, Facilities Services)
 - Professional Memberships
 - Fees for student activities and athletics for our students to participate in events with other schools
- Miscellaneous (District Administrative Services, Facilities)

Several of the Program/Cost Center Budgets include a second budget analysis by content or service area. Each line item in these sections includes a summary of the applicable expenditure objects for the specific content or service areas. For example: the Hurlbutt Elementary School Program Budget includes a summary of “Classroom Instruction (K-2)” under the section titled Program Budget Summary (to be renamed Content/Service Area Summaries). This line item includes classroom teacher salaries, grade level teacher stipends, instructional classroom paraprofessionals, professional educational services, equipment repair, printing and binding, materials, books and dues and fees.

Finally, four Program/Cost Center Budgets reflect projected revenues that directly offset expenditures. The high school budget proposes a new fee for student parking of \$100 per year, or \$50 per semester. The budget for Athletics nets out the projected fees for participation and gate receipts. The budget for Special Education is reduced by the estimated state grant for excess cost and revenue from the typical children attending the pre-school program. The budget for health benefits reflects employee cost sharing, COBRA and the subsidy from state teachers retirement.

Board of Education's Requested Budget for 2009-2010

	2006 Expended	2007 Expended	2008 Expended	2009 Budget	2009 Expected	2010 Requested	\$ Differ. to Expected	% Differ. to Expected
Hurlbutt Elementary School	3,079,379	3,172,251	3,458,502	3,527,745	3,359,379	3,179,908	-179,471	-5.34%
Weston Intermediate School	3,410,124	3,580,572	3,584,593	3,874,089	3,766,554	3,757,878	-8,676	-0.23%
Weston Middle School	4,011,404	4,004,314	4,072,281	4,262,969	4,184,873	4,333,534	148,661	3.55%
Weston High School	4,725,510	4,907,376	5,176,475	5,445,840	5,256,720	5,312,065	55,345	1.05%
Athletics	632,038	658,081	694,329	710,854	710,854	696,963	-13,891	-1.95%
Special Education	5,268,656	4,814,346	5,291,919	5,391,514	5,372,164	5,582,685	210,521	3.92%
Pupil Personnel Services	1,767,355	1,788,288	1,814,033	1,972,462	2,023,324	2,063,060	39,736	1.96%
Curriculum & Instruction	893,669	958,215	947,950	1,055,972	1,062,295	1,052,641	-9,654	-0.91%
Program Improvement	0	81,824	86,457	137,000	133,000	130,100	-2,900	-2.18%
Technology Services	684,258	898,214	1,136,156	1,108,515	1,143,345	1,171,693	28,348	2.48%
Facilities Services	4,544,929	5,077,056	4,891,048	5,448,633	5,401,844	5,296,208	-105,636	-1.96%
District Administrative Ser.	1,063,312	1,160,075	1,034,922	1,077,419	1,109,796	1,063,955	-45,841	-4.13%
District-Wide Services	7,962,937	8,908,585	9,487,556	9,962,590	10,451,455	10,583,955	132,500	1.27%
TOTAL BUDGET REQUEST	38,043,571	40,009,197	41,676,221	43,975,602	43,975,602	44,224,645	249,042	0.57%

