

District-Wide Services





The District-Wide budget includes the cost of the pupil transportation program, employee benefits program, centralized document reproduction and mailing department and other programs that are not appropriately categorized elsewhere in the budget.

For many years, the school community had been struggling with the school day structure and the related problems that it created for transporting students to and from school. As a result, during the fall of 2008, the district worked with two consultants from Transportation Advisory Systems (TAS) to develop a list of options for start and end times, and school tiers. After much review, discussion and public input, the Board of Education decided to develop a two-tier system for the 2009-2010 school year. Based on a review by TAS, who utilized the district's transportation software program, this change will likely require the same number of vehicles. There may be savings in the number of hours for drivers. The district will be in a better position to estimate these savings after the routing is completed this spring. However, this budget request does include a reduction of \$30k in the diesel fuel line, which reflects the cost savings associated with decreasing the number of tiers. Since the district is implementing a completely "new" approach to routing, it agrees with the recommendation from TAS to extend the current contract with First Student for one more year, which was accomplished at 3%. The transportation budget also includes the cost of servicing our special needs population. The Director of Pupil Services provided the information necessary to calculate this budget.

The employee benefits budget includes the Board of Education's costs for health benefits, workers' compensation, unemployment compensation, early retirement incentive, life and disability insurance, retirement benefits, funding for GASB 43/45, tuition reimbursement, sick bank, social security and Medicare matching and related professional technical services. The district's consultant is currently out to bid jointly with the town for next year. Our initial projection for this budget is 13%. Last year the district benefited from a much lower rate of claims from the previous year. As a result, the fund balance in the Internal Services Fund is adequately funded, and may be available to offset a portion of the projected increase in health insurance. This fund, which was established in June 2006, provides a mechanism for full disclosure of revenues and expenditures on one statement, retaining fund balances specifically for health benefits and establishing long-term budget stability.

At the end of the 2007-2008 school year the district decided to eliminate the copy centers in each school, and developed and implemented a centralized copy center for the entire district. In the past, there were 3 FTEs dedicated to providing copier services. The new copy center has 1.63 FTEs. In

addition, the district replaced all of the existing copying equipment with new state of the art units at a cost savings of approximately \$20k. We also expect to reduce our outside printing budget with the new capability of the copy center equipment. Overall, after the current year the district expects to save approximately \$92k annually.

The third category of expenditures in this budget includes salary savings from employee turnover, staffing allowance, rate changes for non-represented employees and liability insurance. The turnover savings reflected in this budget include five known retirements. The funds allocated to the staffing allowance budget are equal to one new certified staff position at the contracted salary of a master’s degree, step 4. The Board of Education determines salary increases for non-represented employees in late spring. Therefore, the salary increases for these employees are budgeted on a district-wide basis. Finally, there is a line item entitled “current year unallocated budget appropriation.” Each year the Director of Finance and Operations re-forecasts each line item in the budget. This enables the district to properly manage its budget for the remainder of the school year. This year the savings in certain line items exceed the projected over-expenditures in other line items. In reviewing the accounts, there are three basic areas that account for the projected under expenditure:

- 1. Did not have to use the Staffing Allowance Position \$57,344
- 2. Turnover Savings with Administrators 13,307
- 3. Lower than estimated increases for Non-Represented Staff 33,809

Total Current Year Unallocated Budget Appropriation \$104,460

Therefore, barring any unforeseen needs that may arise between January and June 30th, these funds will be used to replace the boiler in the East House of Hurlbutt Elementary School, which would have been requested in the FY 2010 Capital budget.



Copy Center

DISTRICT-WIDE SERVICES

Weston Public Schools, Weston CT

	2006 Expended	2007 Expended	2008 Expended	2009 Budget	2009 Expected	2010 Requested	Differ. to Expected
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<u>PUPIL TRANSPORTATION</u>							
Technical Support	0	0	7,049	5,000	39,689	20,000	-19,689
Regular Education	1,090,270	1,143,230	1,140,032	1,164,425	1,168,425	1,216,015	47,590
Special Education	385,136	450,922	480,734	499,403	452,785	459,419	6,634
Diesel Fuel	113,719	130,491	176,585	150,609	147,412	117,400	-30,012
TOTAL BUDGET	1,589,125	1,724,643	1,804,400	1,819,437	1,808,311	1,812,834	4,523
% Over FY 2009 Budget	0.25%		% Over FY 2009 Expected			0.25%	

<u>EMPLOYEE BENEFITS</u>							
Health Insurance	4,945,523	5,695,583	6,101,148	6,343,850	6,343,850	6,343,850	0
Worker's Compensation	205,336	179,225	135,737	219,288	181,827	190,918	9,091
Unemployment Comp.	14,534	15,894	56,361	60,000	74,400	88,800	14,400
Early Retirement Incentive	22,715	22,927	22,927	22,927	22,927	22,927	0
Life Insurance	94,258	71,316	73,887	75,588	75,588	78,234	2,646
Disability Insurance	10,827	10,997	9,579	11,433	11,433	11,833	400
Retirement Pensions	295,815	414,082	447,088	387,911	455,649	469,311	13,663
GASB 43/45 Contributions	0	0	0	250,000	250,000	305,168	55,168
Tuition Reimbursement	24,723	35,102	35,035	55,000	55,000	65,000	10,000
Sick Bank	0	0	2,734	57,344	57,344	58,548	1,204
Social Security Matching	328,384	381,163	396,654	374,592	414,092	421,029	6,936
Medicare Matching	280,025	312,233	325,541	359,017	356,068	362,351	6,283
Professional Tech. Services	0	10,780	9,545	14,693	14,693	14,693	0
TOTAL BUDGET	6,222,140	7,149,302	7,616,236	8,231,643	8,312,871	8,432,662	119,791
% Over FY 2009 Budget	1.46%		% Over FY 2009 Expected			1.44%	

<u>DOCUMENT REPRODUCTION-DISTRIBUTION CENTER</u>							
Para Professionals	0	0	0	0	32,332	50,093	17,761
Equipment Rental	0	0	0	0	118,855	143,578	24,723
Postage	0	0	0	0	0	20,000	20,000
Materials	0	0	0	0	18,500	27,075	8,575
Equipment	0	0	0	0	17,453	0	-17,453
TOTAL BUDGET	0	0	0	0	187,140	240,746	53,606
% Over FY 2009 Budget	100.00%		% Over FY 2009 Expected			28.64%	

<u>OTHER</u>							
Turnover Savings	0	0	0	-150,000	0	-185,153	-185,153
Staffing Allowance	0	0	0	57,344	0	58,548	58,548
Unaffiliated Staff	0	0	0	60,743	0	19,925	19,925
Non-Certified Staffing Reductions		0	0	-105,114	0	0	0
Appropriation Differential		0	0	0	104,460	164,367	59,907
Liability Insurance	151,672	34,640	66,920	48,537	38,673	40,026	1,353
TOTAL BUDGET	151,672	34,640	66,920	-88,490	143,133	97,713	-45,420

TOTAL DISTRICT-WIDE	7,962,937	8,908,585	9,487,556	9,962,590	10,451,455	10,583,955	132,500
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DISTRICT-WIDE SERVICES

Weston Public Schools, Weston CT

Key Budget Facts

Enrollment	
Projected 2009-10	2,585
Change - 10/1/08	(27)



HOW DID WE CALCULATE THE BUDGET?

<i>Pupil Transportation:</i>	# Vehicles/Trips	School Days	Daily Rates	Extended Cost
 <i>Regular Transportation - Type I Vehicles</i>				
Full Day Service	15	180	\$298.23	805,221
Partial Day Service	7	180	\$271.44	342,014
Kindergarten Buses	5	180	\$31.60	28,440
Mid-Day Runs	1,150		\$31.60	36,340
				Total Regular Transportation 1,212,015
 <i>Special Transportation - Type II Vehicles</i>				
<i>In-District</i>				
Wheelchair Type II	1	180		53,165
2 Special Ed Vans	2	180		96,570
Technical School	1	180		42,365
Transport to Additional Support Services	1	50	\$99.00	4,950
OM - Taxi (allowance)				
Mid-Day Runs	420		\$31.60	13,272
 <i>Out of District</i>				
Summer Transportation				30,900
Contractor A	4	180		39,498
Contractor B	2	180		40,603
Contractor C	1	180		21,527
Contractor D	2	180		39,140
Contractor E	1	180		39,655
Contractor F	1	180		33,187
Parent Reimbursement, per I.E..				4,587
				Total Special Transportation 459,419

DISTRICT-WIDE SERVICES
Weston Public Schools, Weston CT
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 2007	Actual FY 2008	Expected FY 2009	Projected FY 2010
Revenues:				
Transfer in from Board of Education Budget	5,695,583	6,101,148	6,343,850	6,343,850
Employee Cost Sharing	519,415	645,790	720,630	748,630
State Teachers Retirement Reimbursement	73,700	64,790	58,080	59,532
Retiree/COBRA Contributions	255,678	292,992	292,992	292,992
Transfer in from IDEA Grant	0	23,000	0	0
Total Revenue {A}	6,544,376	7,127,720	7,415,552	7,445,004
Expenditures				
Anthem - Claims, Fees & Stop Loss Insurance	4,428,834	4,463,175	5,685,811	To
Delta Dental	391,800	393,419	410,505	Be
CVS Pharmacy	1,253,822	1,168,539	1,197,684	Determined
Total Cost of Partial Self-Insured Program {B}	6,074,456	6,025,133	7,294,000	0
Other Cost:				
Medicare Supplement (Anthem)	10,566	1,833	27,048	27,048
Employee Adjustments	7,501	7,500	8,500	8,500
Total Other Costs {C}	18,067	9,333	35,548	35,548
Total Current Year Cost {D = B+C}	6,092,523	6,034,466	7,329,548	35,548
Incurred But Not Reported (IBNR)				
Fiscal Year End Accrual	416,443	364,035	404,079	456,609
Prior Year End Accrual	370,640	416,443	364,035	404,079
Increase (Decrease)	45,803	-52,408	40,044	52,530
Total Expenditure	6,138,326	5,982,058	7,369,592	88,078
Net Change	406,050	1,145,662	45,960	

BALANCE SHEET

	6/30/07	6/30/08	6/30/09	6/30/10
Assets:				
Interfund Balance July 1st	749,009	1,200,862	2,294,116	To
Net Changes Transfers In	451,853	1,093,254	86,004	Be
				Determined
Interfund Balance	1,200,862	2,294,116	2,380,120	
Liabilities:				
Accrue IBNR - June 30th	416,443	364,035	404,079	
Total Liabilities	416,443	364,035	404,079	
Fund Balance:				
Fund Balance July 1	378,369	784,419	1,930,081	To
Current Year Change in Fund Equity	406,050	1,145,662	45,960	Be
				Determined
Total Fund Balance	784,419	1,930,081	1,976,041	
Total Liabilities & Fund Balance	1,200,862	2,294,116	2,380,120	

**COPY - MAIL CENTER
STAFFING**

<u>2008-2009 Actual</u>		<u>2009-2010 Projected</u>	
<u>Staff</u>	<u>Program</u>	<u>Staff</u>	<u>Change</u>
NON-CERTIFIED STAFF			
	Para Professionals		
1.63	IMC	1.63	0.00
<u>1.63</u>	TOTAL NON-CERTIFIED STAFF	<u>1.63</u>	<u>0.00</u>
1.63	TOTAL STAFF	1.63	0.00