

# DETAILED BUDGET BY PROGRAM

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This section of the document presents the detailed budget requests for each program/cost center 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/cost center 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)
- Center for Academic Support and Enhancement – CASE (WHS only)
- Computer Instruction (HES, WIS 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)
- Project Challenge (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
  - 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 2011 Actual Expended (audited)
- FY 2012 Actual Expended (audited)
- FY 2013 Actual Expended (audited)
- FY 2014 Budget
- FY 2014 Expected (forecast includes staffing and non-salary expenses through December 1st, full-year encumbrances and anticipated expenses for non-encumbered needs.)
- FY 2015 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 & Instructional Improvement, District Administration)
- Teaching Staff (HES, WIS, WMS, WHS, SPED)
- Speech & Hearing (SPED)
- Guidance Staff (PPS)
- Psychologist (PPS)
- Curriculum & Instructional Teacher Leaders (Curriculum & Instructional Improvement)
- Technology Integrators (Technology)

- Substitute Teachers (HES, WIS, WMS, WHS, SPED, Curriculum & Instructional Improvement)
- Tutors (SPED) - certified teachers tutoring students.
- Stipends & Summer Work (HES, WIS, WMS, WHS, SPED, PPS, Curriculum & Instructional Improvement)
- 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 Data & 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
  - General Education Development (G.E.D) and Citizenship
  
- Professional Technical Services (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Technology Services, Facilities Services, District-Wide Services, Curriculum & Instructional Improvement)
  - Professional Development Consultants
  - Technical Consultants
  - Legal Advisors
  - Contract Negotiators
  - Therapists
  - Auditors
  - Appraisers
  
- Utilities - Zenon Plant Operator (Facilities Services)
  
- 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)
  - Pollution (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)
- Training & Professional Development (Curriculum & Instructional Improvement)
- Reimbursable Expenses for Business Travel and related expenses (HES, WIS, WMS, WHS, SPED, PPS, Curriculum & Instructional Improvement, Technology Services, District Administrative Services, Facilities Services)
- 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 & Instructional Improvement)
  - Classroom
  - Libraries
  
- Equipment (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Curriculum & Instructional Improvement, Technology Services, District Administrative Services, Facilities Services, District-Wide Services)
  
- Dues & Fees (HES, WIS, WMS, WHS, Athletics, SPED, PPS, Curriculum & Instructional 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 Services)

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. 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, five Program/Cost Center Budgets reflect projected revenues that directly offset expenditures. Weston High School collects parking fees from eligible student drivers. The budget for Athletics nets out the projected fees for participation and gate receipts. Special Education’s budget 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 the state teachers’ retirement fund.

## BUDGET SUMMARY BY SCHOOL/COST CENTER

*Weston Public Schools, Weston, CT*

### Board of Education's Requested Budget for 2014-2015

	2011 Expended	2012 Expended	2013 Expended	2014 Budget	2014 Expected	2015 Requested	\$ Differ. to Expected	% Differ. to Expected
Hurlbutt Elementary School	3,227,845	3,449,089	2,863,950	2,818,057	2,991,914	3,090,220	98,306	3.29%
Weston Intermediate School	3,893,508	3,923,137	3,663,297	3,841,725	3,833,967	3,894,808	60,841	1.59%
Weston Middle School	4,312,463	4,644,515	4,727,383	4,815,527	4,585,967	4,698,639	112,672	2.46%
Weston High School	5,252,626	5,422,681	5,482,442	5,644,531	5,596,537	5,829,688	233,151	4.17%
Athletics	652,756	683,793	680,405	740,092	732,797	752,097	19,300	2.63%
Special Education	6,006,968	6,057,802	6,317,436	6,374,712	6,754,545	6,861,021	106,476	1.58%
Pupil Personnel Services	2,084,012	2,256,324	2,440,815	2,518,705	2,574,160	2,587,413	13,253	0.51%
Curriculum & Instruction	994,678	1,043,735	1,148,246	1,096,128	1,102,002	1,161,044	59,042	5.36%
Program Improvement	170,349	126,777	124,566	153,473	126,373	92,365	-34,008	-26.91%
Technology Services	1,253,216	1,229,140	1,327,915	1,341,722	1,324,692	1,425,242	100,550	7.59%
Facilities Services	5,238,019	4,804,114	4,935,569	4,645,403	4,718,920	4,635,203	-83,717	-1.77%
District Administrative Ser.	1,140,149	1,105,836	1,189,266	1,051,937	1,166,813	1,116,322	-50,491	-4.33%
District-Wide Services	10,438,438	10,415,418	10,679,195	10,533,406	10,583,555	11,220,794	637,239	6.02%
<b>TOTAL BUDGET REQUEST</b>	<b>44,665,027</b>	<b>45,162,361</b>	<b>45,580,485</b>	<b>45,575,418</b>	<b>46,092,242</b>	<b>47,364,856</b>	<b>1,272,614</b>	<b>2.76%</b>

FY 2015 Budget v FY 2014 Budget 3.93%

