



District Wide



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DISTRICT-WIDE SERVICES

The district-wide budget includes the cost of programs that are not appropriately categorized elsewhere in the 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, tuition reimbursement, sick bank, Social Security and Medicare matching and related professional technical services. The district has not received information from CIRMA for Workers' Compensation insurance. Therefore, this budget includes an allowance for contractual salary increases which result in an estimated increase of \$8,855 for Workers Compensation. Additionally, the district has not received its renewal rates from the Connecticut Municipal Employee Retirement System (MERS), therefore, we are assuming a contribution rate of 11.5% of salary along with \$130 per member per quarter fee. The FY 2018 budget for the contribution for health benefits into the Internal Services Fund represents approximately 38% of the entire budget increase request. The Internal Services Fund is budgeted with a target fund balance of 15% for aggregate stop loss and 12.75% for IBNR. These target ratios are included in the calculation for the contribution from the operating fund into the Internal Services Fund. These target ratios along with a prior year's healthy fund balance have allowed that contribution to be less than it otherwise would be. The details for this calculation can be found in the Internal Services Fund section of this budget document. Unemployment is based on 3 maximum claims for 26 weeks and Tuition Reimbursement is remaining flat at \$75,000 in FY 2018 based on the union contracts. However, the actual cost depends on the number of staff members that attend school and seek reimbursement. In addition, payroll taxes and life/disability insurances will increase based on projected salaries.

Additional expenditures in this budget include salary savings from employee turnover (-\$178,860), which assumes 5 certified teachers from a Masters + 30 step 15 to a Masters Step 4, negotiations allowance for our non-certified staff (\$144,625), salary increases for non-represented employees (\$55,800) and liability insurance (\$91,100). There are no funds allocated to the staffing allowance budget for FY 2018. Should a position be required based on enrollment, the district would request a supplemental appropriation from the Town if there are no funds available within the Board's budget for reallocation. The Board of Education determines salary increases for non-affiliated staff members at the end of each fiscal year, and any salary adjustments are determined after a review of performance. An amount of \$55,800 has been budgeted to fund estimated increments for the following individuals: Superintendent of Schools, Assistant Superintendent of Schools, Director of Finance and Operations, Director of Human Resources, Director of Facilities, Director of Digital Learning and Innovation, and Technology, Transportation/Energy Coordinator, Nursing Supervisor, Central Office Administrative Assistants, Finance Coordinator, Accounts Payable/Receivable Coordinator, Payroll Coordinator, High School Business Bookkeeper, IT Manager, Systems Administrator Board Certified Behavioral Analysts, and our Student Administration Data Specialist.

Additionally we are requesting that the Board of Finance allow the Board of Education to retain all tuition revenue from non-resident students. This revenue is budgeted at (\$35,000) and has historically averaged \$33,641. While the cost of materials, books, supplies and equipment that these students might use are absorbed by the Board of Education's budget the tuition revenue is typically not retained. By budgeting this revenue this allows our overall budget request to be reduced by \$35,000.