

INTRODUCTION

Welcome to Weston

Weston is a beautiful, colonial town of approximately 10,150 people located in Fairfield County, Connecticut. The Weston Public Schools are situated on a 117-acre wooded campus adjacent to the Town Municipal offices and include the Hurlbutt Elementary School, Weston Intermediate School, Weston Middle School and Weston High School. As caretakers of the Weston Public Schools, we are proud of the fact that others consider our school system among the finest in the State, recognized for its excellent educational and co-curricular programs and prudent financial management. This past November, Weston High School was recognized as a National Blue Ribbon School at a ceremony in Washington, DC. This tremendous honor was awarded this year to only 53 high schools from across the country. In 2013, *Newsweek* also ranked Weston High School as #1 in Fairfield County, #2 in Connecticut and #190 in the country.

Despite shifts in enrollment by grade level, the configuration of the Weston Public Schools facilitates reasonable student-to-teacher ratios and individualized instruction for the current population of 2,448 students. Fifty-one percent of all applications submitted by the class of 2013 were accepted by “Most Competitive” and “Highly Competitive” colleges and universities. Combined SAT scores for this class were 1792, with an average of 597 in writing, 606 in math and 589 in critical reading. Weston High School also had 7 national advanced placement (AP) scholars, 50 AP scholars with distinction and 15 AP scholars. The district also experienced a successful transition to full-day kindergarten in the 2012-2013 school year. More recently, the Connecticut Interscholastic Athletic Conference (CIAC) named Weston for having the “Most Exemplary, Outstanding Athletic Department” in the State and for the fifth consecutive year.

Weston High School offers a comprehensive selection of courses in English, World Languages, Math, Science, Social Studies, Tech Education, and Fine and Performing Arts. The school also offers specialized programs which enable students to gain work experience and participate in independent studies. In addition to a comprehensive athletic program, which currently includes 59 sports teams, Weston High School provides and encourages students to participate and excel in theater, music and other artistic endeavors. Weston Middle School, Weston Intermediate School and Hurlbutt Elementary School also take pride in their outstanding co-curricular programs, which support and complement their challenging academic programs.

A caring and nurturing environment fostering intellectual development is the hallmark of all our schools. Yet, we recognize that traditional curricula and teaching methods are no longer enough. Our graduates require a preparation that will enable them to shape a complex future. We must teach our students to think critically, act intelligently, communicate well, work collaboratively, withstand ambiguity, persevere and lead lives of contribution. Our graduates will need to understand the new dynamics of a global economy filled with conflict and other equally complex issues. They will have to apply rigorous analysis to these matters to develop intelligent solutions. The means to these ends must fit the new times of the 21st century, and this is the fundamental precept that has guided our work.

Budget Facts

This document contains detailed information about the school district's budget for the 2014-2015 fiscal year. This budget includes the cost of sustaining the district's educational programs and class size guidelines, continuing the development of curriculum and instructional improvement for 21st century skills and containing cost in operational areas. It is the fiscal plan that details our commitment to preserve the quality of a Weston education for our students; it outlines the resources necessary to move the district forward in its pursuit of continuous improvement while sustaining fiscal stability. This budget request has been a work in progress from its inception. The following recaps the budget request as presented in this document:

<i>Phase I of the Budget Process</i>		<i>% Change</i>
Administrators' Requested Budget for 2014-2015	47,698,813	
Approved Budget for 2013-2014	45,575,418	4.66%
Approved Budget for 2013-2014, with carryover teacher of 61,824	45,637,242	4.52%
Approved Budget for 2013-2014, with carryover teacher of 61,824, and Additional Projected Special Education Funding Need of 455,000	46,092,242	3.49%

<i>Phase II of the Budget Process</i>		<i>% Change</i>
Board of Education's Requested Budget for 2014-2015	47,494,856	
Approved Budget for 2013-2014	45,575,418	4.21%
Approved Budget for 2013-2014, with carryover teacher of 61,824	45,637,242	4.01%
Approved Budget for 2013-2014, with carryover teacher of 61,824, and Additional Projected Special Education Funding Need of 455,000	46,092,242	3.04%

Who Makes Budget Decisions – Why & When?

In the United States, public education is a State responsibility. Thus, the State of Connecticut enacted laws that define the scope of public educational services available to children. These laws delegate responsibility for implementing most public educational services to local government.

Chapter 171 of the Connecticut General Statutes states that “each town shall through its Board of Education maintain control of all public schools within its limits and for this purpose shall be a school district and shall have all the powers and duties of the school district, except as far as such powers and duties are inconsistent with the provisions of this chapter.”

Accordingly, Weston's Charter provides that there shall be an elective Board of Education consisting of seven members, not more than four of whom shall be members of the same political party, each of whose term shall be four years.

Election of all Town Officers, including members of the Board of Education, takes place on the first Tuesday after the first Monday in November in the odd numbered years, and biennially thereafter. All elective terms of office commence on the Tuesday following the date of election in each case.

Once elected, the Board of Education has the responsibility for maintaining good public elementary and secondary schools and providing such educational activities as in its judgment best serve the

interests of the Town in accordance with its by-laws and policies. More specifically, the Board of Education is responsible for studying the need for school facilities; for maintaining and operating school facilities, land and equipment; for hiring and dismissing administrators, teachers and support staff; and for procuring requisite operational services and supplies. In order to successfully accomplish these responsibilities, the Board of Education must develop a budget request that enables it to operate the public schools and report capital needs to the Town's Boards of Selectmen and Finance. The current members of the Board of Education are as follows:

Philip L. Schaefer, Chairperson
105 Kettle Creek Road
E-mail: voiceguy@optonline.net

Ellen H. Uzenoff, Vice-Chairperson
180 Davis Hill Road
E-mail: ellen@uzenoff.com

Dana Levin, Secretary/Treasurer
241 Georgetown Road
E-mail: danaaynn@aol.com

Nina Daniel
183 Good Hill Road
E-mail: ninadaniel@optonline.net

Denise Harvey
6 Wedges Field
E-mail: djh912@gmail.com

Elise Major
5 Norfield Rd.
E-mail: majorat40@aol.com

Sara Spaulding
116 Old Hyde Road
E-mail: spspaulding@mac.com

State statute requires Boards of Education to hire a Superintendent of Schools to administer the Board's policies and regulations and to ensure that the school district complies with all federal and state laws as they relate to public education. The Superintendent's office is located on the school campus at 24 School Road, Weston, Connecticut 06883. The main telephone number for this office is 203-291-1401, and the district's website can be found at www.westonps.org. The Superintendent is responsible for developing the district's operating and capital budget estimates for the Board's consideration. She delegates management responsibility for the business services and budgetary functions of the district to the Director of Finance and Operations. The Director's office is also located at 24 School Road, Weston, Connecticut 06883, and the telephone number for her office is 203-291-1407.

Weston Public Schools employs an authentic participatory budget building process to determine the future needs of the school district. School principals and their assistants from all four buildings join district level administrators to closely examine current practices and determine future needs. This process has resulted in the development of alternative approaches where needed and advisable. At times this has meant that the district must think differently about certain components of its service delivery systems to reallocate existing resources. Some school districts refer to this practice as reengineering existing capacity. In Weston, the school district has successfully recrafted and improved several service delivery systems while achieving significant savings. For example, the district's energy reduction program, which includes behavior modification, smart purchasing strategies, equipment replacement and upgraded energy management systems, saved the district over \$2,000,000 in the first four years, earning Weston Public Schools the Energy Star Leadership Award from the EPA, Pacesetter Award from Energy Education, Inc. and the first place Power of Change Award from the State of Connecticut in the category of school districts. As stated above, this type of systems thinking transferred into practice has enabled the district to expand its capacity to provide the excellent educational experiences necessary for its children to succeed in the 21st century and is the program that Weston strives to provide for its students. The schools and departments compiled their budgets into the following 12 program/cost centers:

Hurlbutt Elementary School
Weston Intermediate School
Weston Middle School
Weston High School
Athletics
Special Education
Pupil Personnel Services
Curriculum and Instructional Improvement (includes Program Improvement)
Technology Services
District Administrative Services
Facilities Services
District-Wide Services

All program budgets are presented by object code. In addition, several program budgets include summary budgets by content/service area. Detailed information about program budgets can be found in the introduction of the third section of this budget book – Detailed Program/Cost Center Budgets. The district's Director of Finance and Operations disseminates budget guidelines, which include the information discussed above, in the fall to the Administrative Team. The packet includes instructions for inputting data into the district's financial software program. The Director of Finance and Operations also provides administrators with historical financial data by object and cost information for services, supplies and equipment.

The Director of Human Resources works with administrators to develop the staffing plans for each program. These plans conform to Board guidelines and support the district's programs. The Director of Finance and Operations uses the staffing plan prepared by the Director of Human Resources and the Administrators and applies the rates reflected in the various employment contracts to calculate the budget for salary accounts.

District level administrators also provide technical support in other areas of the budget. For example, the Assistant Superintendent provides guidance in the areas of curriculum and instruction. The Director of Special Education and Pupil Services projects student needs in this area of the budget. The Director of Facilities confers with building principals to establish specific requests for buildings and grounds. Finally, the Director of Technology compiles technology needs with end-users.

Administrators have approximately one month to prepare and submit their budget estimates. They submit their requests electronically to the Director of Finance and Operations, who summarizes the data for review by the Administrative Team. This team meets several times in November and December to collaboratively review budget requests by individual cost centers. This process helps to clarify requests, and provides useful information about how the requests connect to the district and school mission statements, goals and objectives, assumptions, policies and enrollment projections.

The budget development schedule includes time for the administrators to reflect upon the various budget requests in the context of values, organizational capacity and community support. Adjustments are made during this process, which ultimately results in an operational budget request that each member of the Administrative Team can support. During the first week of December, the Director of Finance and Operations forecasts the current year budget in order to make valid budget comparisons for the budget presentation. With the assistance of central office staff, the Director of Finance and Operations prepares the Administrators' Requested Budget during the second and third weeks of December. The administration disseminates a draft working copy of the budget to the Board of Education prior to the holiday break. The administrators present their program/cost center budgets to the Board of Education in January. The first of three workshops is scheduled for January 14, 2014.

During its review of the Administrators' Requested Budget, which, as stated above, occurs during several budget workshops, the Board of Education may or may not alter the request. After the Board votes on potential modifications to the Administrators' Requested Budget, the budget officially becomes the Board of Education's Budget Request. The district's budget is approved in accordance with timetables specified in statutes and the Town charter. Budget workshops are conducted in public, and citizens have an opportunity to express their opinions prior to the adoption of the budget. The Board of Education approved the following FY 2015 budget calendar on November 25, 2013.

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| 10/30/13
(Wed.) | Administrators receive DRAFT copy of Budget Assumptions and Budget Calendar. |
| 10/31/13
(Thurs.) | Capital Advisory Committee Meeting
7:45 A.M. – Town Hall Meeting Room |
| 10/31-11/7/13
(Thurs.) – (Thurs.) | Schools and Departments schedule meetings with the Director of Finance and Operations, if necessary. |

- 11/12/13
(Tues.) Budget request workbooks due to Director of Finance and Operations from administrative staff (to be submitted earlier, if available).
- 11/13/13
(Wed.) Director of Finance and Operations disseminates a “Working Copy” for the district’s budget request by Program/Cost Center.
- 11/14/13
(Thurs.) Board of Education Finance Committee Meeting reviews Budget Assumptions.
- 11/14/13
(Thurs.) Administrative Team shares budget request.
1:00 P.M. – 8:00 P.M. – WHS Main Office Conference Room
- 11/25/13
(Mon.) Board of Education receives and votes on DRAFT copy of Budget Assumptions and Budget Calendar.
- 11/25/13
(Mon.) Administrative Team submission date for Budget Narrative(s)
- 11/26/13
(Tues.) Administrative Team establishes Budget Priorities.
3:00 P.M. – 8:00 P.M. – WHS Main Office Conference Room
- 12/02/13
(Mon.) Administrative Team submission date for Pictures
- 12/03/13
(Thurs.) Administrative Team modifies budget requests (if needed).
1:00-4:00 P.M. – WHS Main Office Conference Room
- 12/05/13
(Thurs.) Board of Education Finance Committee Meeting
- 12/13/12
(Fri.) Director of Finance and Operations disseminates a DRAFT copy of cost center budget document to administrators for final review.
- 12/17/13
(Tues.) Administrators provide Director of Finance with final edits for their section of the budget document.
- 12/23/13
(Mon.) Draft copy of Administrators’ Requested Budget for 2014-2015 delivered to the Board of Education.
- 01/03/14
(Fri.) Final copy of Administrators’ Requested Budget for 2014-2015 delivered to the Board of Education, if there are changes to the Draft.
- 01/14/14
(Tues.) Budget Workshop #1 – Weston Middle School Library (Televised)
Superintendent Overview; Instructional Program; District Wide Services; District Administration; Technology
7:00-9:00 P.M.

- 01/21/14
(Tues.) Budget Workshop #2 – Weston Middle School Library (Televised)
Hurlbutt Elementary School; Weston Intermediate School; Weston Middle School;
Weston High School; Athletics
7:00-9:00 P.M.
- 01/23/14
(Thurs.) Budget Workshop #3 – Weston Middle School Library (Televised)
Facilities; Special Education; Pupil Personnel Services; Summary
7:00-9:00 P.M.
- 01/25/14
(Sat.) Hold for Workshop Snow Date (Makeup Meeting).
- 01/27/14
(Mon.) Board of Education Meeting – Weston Middle School Library (Televised)
6:00-9:00 P.M. Approval and Adoption of the Budget
- 01/31 – 2/03/14
(Fri. – Mon.) Board of Education transmits budget request to the Board of Selectmen.
(Charter requires by February 3)
- 02/12/14
(Wed.) Board of Selectmen reviews Board of Education budget request.
7:30 P.M.
- 02/24/14
(Mon.) Board of Selectmen reviews Board of Education budget request (if necessary)
and continues review of Board of Selectmen’s request (if necessary).
Board of Selectmen votes on and transmits First Selectman’s and Board of
Education’s budgets to Board of Finance. (Charter requires by February 25)
Board of Selectmen also nominates moderator for Annual Town Budget Meeting.
7:30 P.M.
- 02/28/14
(Fri.) Deliver Budget Books to Board of Finance.
- 03/12/14
(Wed.) Board of Finance reviews Board of Education budget request.
7:30 P.M.
- 03/13/14
(Thurs.) Board of Finance reviews Board of Education budget request (if necessary).
7:30 P.M.
- 03/20/14
(Thurs.) Publish Notice of Public Hearing on budget.
(Charter requires 10 days prior to Public Hearing)
- 04/02/14
(Wed.) Board of Finance holds Public Hearing on budget request.
(Charter requires at least two weeks prior to Annual Budget Meeting)
8:00 P.M. - Weston Middle School Cafeteria
- 04/03/14
(Thurs.) Additional Public Hearing on budget request (if necessary)
8:00 P.M. - Weston Middle School Cafeteria

- 04/08/14
(Tues.) Board of Finance Budget Deliberation Meeting
7:30 P.M.

- 04/17/14
(Thurs.) Publish and post Notice of Annual Town Budget Meeting.
(Charter requires at least five days prior to meeting)

- 04/23/14
(Wed.) Annual Town Budget Meeting
8:00 P.M. - Weston High School Auditorium

- 05/01/14
(Thurs.) Proposed Referendum

- 05/08/14
(Thurs.) Board of Finance meets after Town Meeting.

What Data Inform the Budget Development Process and Requests?

It goes without saying that budgets should present as realistic as possible the cost for each program provided by the school system. This means that budget decisions should be based on meaningful data so that decision-makers are well informed. Accordingly, this section of the budget introduction presents the district’s mission statement and budget assumptions, which include a summary of enrollment projections and Board policy categories.

Mission Statement

The budget process begins and ends with the Board of Education. First, through the collaborative effort of many stakeholders, the Board has provided the district and its community with a concise, yet meaningful mission. Weston’s mission statement for its public schools is a reflection of what it values and believes:

The mission of the Weston Public Schools, as a caring and supportive community partnership, is to empower each student to achieve success and contribute to our global society by developing and cultivating character, knowledge and creativity through a dynamic learning experience that challenges each student to continually pursue personal excellence.



Board of Education Operating Budget Assumptions

The following factors will be considered and will influence the development of the FY 2015 Requested Operating Budget:

1. The district will evaluate the cost of implementing each component of the adopted Strategic Plan for 2014-2015, prioritize needs, and work with the Board of Education to determine which, if all, of the components may be achieved within the projected timelines of that document for:

- I. Teaching and Learning
- II. Student Needs
- III. Communications and Community Outreach
- IV. Resources, Operations and Finance

The estimated cost of Strategic Plan initiatives will be disclosed in the budget document.

2. The district will continue to explore and implement opportunities to be more cost effective, and to avoid and contain costs wherever possible.

On the drawing board:

- a. **Health Benefits:** Reduce the Board of Education's portion of the H.S.A. deductible by 5% for members of the WTA and AFSCME unions, per contract. Work cooperatively with the unions to implement employee wellness programs. Implement the newly negotiated benefit structure from the WAA contract.
- b. **Energy:** Continue oversight of the Energy Education Program, upgrade automated energy management systems in the elementary and middle schools, implement recommendations from the CL&P energy upgrade incentive program and lock-in natural gas prices at market low in FY 2014 for FY 2015 heating season.
- c. Continue with the implementation of the cost savings opportunities for services to our students with special needs as identified in the District and Community Partners study.
- d. Continue to contain costs by virtualizing aged equipment and leveraging privately owned equipment of staff and students.
- e. Continue to explore opportunities to partner with town agencies and other school districts to maximize efficiencies and reduce costs.

3. **Review current and projected Enrollment Data:** listed below is the FY 2014 actual enrollment as of October, 1, 2013 and FY 2015 projected student enrollment figures. The district relies on NESDEC to forecast enrollment for Kindergarten through grade 12. Our Special Education department forecasts enrollment for all students in our pre-school program and those that are placed in educational facilities outside the Weston Public Schools. Neither the pre-school nor the out-of-district placement students are included in the Kindergarten through grade 12 enrollment numbers below.

Grade	Actual Enrollment October 1, 2013	Projected Enrollment 2014-2015	Change
K	136	138	+2
1	135	142	+7
2	175	146	-29
Hurlbutt Elementary School Total	446	426	-20
3	176	182	+6
4	183	179	-4
5	194	188	-6
Intermediate School Total	553	549	-4
6	190	200	+10
7	214	187	-27
8	216	215	-1
Middle School Total	620	602	-18
9	214	214	-
10	209	215	+6
11	169	204	+35
12	180	167	-13
High School Total	772	800	+28
In-District Total (K-12)	2,391	2,377	-14
Out-of-District (K-12)	21	21	-
Total (K-12)	2,412	2,398	-14
Pre-School	36	38	+2
Total Enrollment	2,448	2,436	-12

Budget class size based on the following guidelines: Kindergarten and grade 1 – range from 1:18 to 1:20 students; grades 2 through 12 – range from 1:20 to 1:24 students per class. Based on these guidelines, with 8 budgeted classrooms, the average class size for grade 5 is 23.5. Consequently, this budget includes one contingency position to fund a teacher if the average class size exceeds the guidelines as a result of additional unanticipated enrollment in this grade or others.

Note: There are 13 students that attend our schools from Bridgeport through the Open Choice program. These 13 students are reflected in the enrollment numbers presented above. We anticipate enrolling two students in both Kindergarten and grade 1 from this program in FY 2015. This decision is enrollment driven, and will be made in late August or earlier if possible.

Students will not be accepted if additional classroom teachers are required.

4. Include costs associated with employee contracts.
 - a. WAA: GWI only, with differentiated increases of 2.00% and 2.25%. The average increase is 2.15%.
 - b. WTA: Teachers at the maximum step on the salary schedule will receive a GWI increase of 1.25%. Teachers who are not at the maximum will move up one step; however, there is no increase in the salary schedule for GWI for those on step. The combined salary increase is approximately 2.76%.
 - c. AFSCME: The GWI increase is 2.0% and the cost of step is an additional .45%. The combined salary increase is 2.45%.
 - d. The salaries for employees that are not affiliated with a union are determined in June. The budget will include an allocation to fund these salary increases.

To retain the necessary expertise, the budget will include funds to adjust salaries for a small number of positions in specialized areas for which the Board determines the compensation is not sufficiently competitive with similar positions in the region.

5. The cost of consumable goods and services will be based on existing contracts or increase by a projected CPI of 2.75%.
6. Review and reinstate items, as appropriate, that were eliminated as a result of budget reductions in prior budget years.
7. Include the cost of services impacted by the reduction in Federal entitlement grants.
8. Meet all Federal and State mandates — including but not limited to: Individuals with Disabilities Education Act (IDEA) (special education) and Americans with Disabilities Act (ADA); No Child Left Behind (NCLB) Act; Revised State Frameworks; Unified Chart of Accounts; and Smarter Balance.
9. Implement curricular and instructional initiatives through Professional Development and Curriculum Renewal. This work includes the newly mandated shift to Common Core, as well as funding existing programs and expands blended learning and other initiatives.
10. Provide professional development and other services necessary for the implementation of the state-mandated teacher and administrator evaluation plans that go into effect on July 1, 2014.
11. Continue programs for preventative maintenance and school safety for all facilities; provide resources for ongoing maintenance.

12. Maintain quality of technology in support of student learning and prepare for mandated on-line testing.
13. Fund GASB 43 and 45 requirements in excess of \$250,000 from the Internal Services Fund for Health Benefits. Revisit funding strategy with the tri-boards.
14. The schools and departments may develop strategies to accomplish the same results with efficient and effective approaches, employing innovative strategies to maximize outcomes at the lowest cost to the community.
15. Address any impact on a shift in shared space at schools and central office with respect to possible costs to the district, as well as allocating fair costs to Town for operations of any district space occupied by Town functions.
16. Continue to focus on the needs of the whole child by providing and maintaining quality programs and services.
17. Develop a Business Plan for an Enterprise Fund that would generate net revenues to be reinvested into the school district.

Board of Education Policies

The Superintendent also relies on Board policies to develop budget requests. Since Board policies are comprehensive, it is not possible to present them in this section. A complete set of policies is on file at the Board’s administrative office and on the district’s website. The policies are categorized as follows:

0000 - Philosophy – Goals – General Objectives	4000 - Personnel
1000 - Community Relations	5000 - Students
2000 – Administration	6000 - Instruction
3000 - Business & Non-Instructional Operations	7000 - Construction of Physical Facilities

How are the District’s Finances Structured, Controlled and Reported?

According to its annual financial statement, the Town of Weston, Connecticut (the “Town”) operates under the provisions of its charter and the general statutes of the State of Connecticut. The Town operates under a Board of Selectmen and Board of Finance form of government and provides a full range of services including public safety, roads, sanitation, health, social services, culture and recreation, *education*, planning, zoning, and general administrative services to its residents.

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, *which includes the public schools*, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The criteria

provided in Government Accounting Standards Board Statement Codification Section 2100 have been considered and there are no agencies or entities that should be, but are not, combined in the financial statements of the Town.

The Town reports the following major governmental funds.

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This is the fund that accounts for the Board of Education's operating budget.

The *Capital Improvement Fund* accounts for expenditures relating to the acquisition and construction of capital facilities. This is the fund that accounts for the Board of Education's capital budget requests. The Superintendent of Schools, Director of Finance and one member of the Board of Education are members of the town's Capital Advisory Committee.

The *Special Revenue Fund* accounts for programs:

- (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. This is the fund that accounts for the Board of Education's School Lunch Program.
- (b) that are funded by entitlement or competitive grants. This is the fund that accounts for the Board of Education's IDEA & Pre-School Grants for special education programs, Title II & III Grants for professional development programs and Title I to support for our most at risk students.

The *Internal Services Fund* accounts for revenues and expenditures associated with the district's health insurance benefits for its employees. Financial resources in this fund can be reserved for future use.

Overview of the Remaining Sections

The remainder of this document is organized as follows:

The Executive Summary: This section of the budget document begins with an overview of the budget request from the Superintendent of Schools and the Administrators. You will read that the district's approach to the FY 2015 budget emphasizes the importance of sustaining Weston's tradition of excellence and our obligation to provide a program that is financially prudent. Dr. Colleen Palmer briefly explains our team approach to budget building and describes the programs and services that the community values. She states that our stewardship of these responsibilities recognizes that the difficult economic conditions require sacrifice and diligent oversight. This section also includes an overview of the staffing plan and financial summaries of the district's budget by cost center and object.

Detailed Budget Allocation by Program/Cost Center: The introduction to this section of the budget describes the composition of each Program Budget. A summary of all Program Budgets follows the introduction. The remainder of this section presents each Program/Cost Center for the operating budget. Each Program Budget center begins with a visual of the school or department, along with the name of the responsible administrator(s), the street address and the phone number. Email addresses can be found on the district's website. Next, a narrative explains the budget request. The introduction is followed by the related staffing plan and the financial budget for the Program/Cost Center. The financial exhibit includes Actual FY 2011, 2012 and 2013 Expenditures, FY 2014 Budget and Expected Expenditures and the FY 2015 Requested Budget. The FY 2015 Requested Budget is compared to the FY 2014 Expected. Included this year for the first time is a separate comparison of FY 2014 Budget to Expected and FY 2014 Budget to FY 2015 Requested Budget for the non-salary objects. The pages that follow each financial summary briefly describe the changes from FY 2014 Expected to FY 2015 Requested Budget. Note that each Program/Cost Center ends with the staffing plan used to calculate the salary accounts in that budget. As noted above, the following Programs/Cost Centers are presented:

Hurlbutt Elementary School
Weston Intermediate School
Weston Middle School
Weston High School
Athletics
Special Education
Pupil Personnel Services
Curriculum and Instructional Improvement (includes Program Improvement)
Technology Services
District Administrative Services
Facilities Services
District-Wide Services

The *Internal Service Fund* for Health Benefits is used to manage and account for risk financing activities as allowed by GASB Statement No. 10. The Town established this fund in FY 2006 to account for the Board of Education's health plans. See pages 139 through 142 for the Revenue and Expenditure Statement and Balance Sheet for this fund. The exhibits include Actual Audited Financial Statements for FYs 2012 and 2013, Budget for FY 2014, Expected for FY 2014 and Projected for FY 2015.

Revenue Report for the Operating Budget: The next section of this book provides detailed information about the operating budget's revenue sources. The financial report provides information about the grand list and mill rate associated with local property taxes.

Capital Budget: The district's long-range capital needs are outlined in this section. Seven years ago the school district and town completed a comprehensive study of all facilities. The school district's FY 2015 request will be based on this report and current emerging needs.

Federal & State Special Revenue Grants: Weston receives entitlement grants from the federal and state government to support mandates and legislation for specific programs. This section of the budget book provides an explanation of these grants, identifies administrative responsibilities, outlines the financial benefits, and provides the related staffing plan.

Supplementary Information: This section of the document provides supplementary information about the budget. There are exhibits for:

- ❖ Historical and projected enrollment
- ❖ Comparative data – cost for state and educational reference groups

Appendices: This section of the document provides select data that impacts our budget:

- ❖ Appendix A: Unfunded and Partially Funded Mandates
- ❖ Appendix B: Acronyms and Abbreviations
- ❖ Appendix C: Noteworthy Achievements and Accomplishments
- ❖ Appendix D: Frequently Asked Questions

Handouts: This section of the document contains the Administrators' Power Point Presentations of the budget, and other information requested during the deliberation process.

