

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 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. In 2013, Weston High School was recognized as a National Blue Ribbon School at a ceremony in Washington, DC. This tremendous honor was awarded to only 53 high schools from across the country in 2013. In 2016, *US News and World Report* ranked Weston High School as #1 comprehensive public high school in Fairfield County, #4 in Connecticut, #33 in science, technology, engineering and math (STEM) and #184 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 2,373 students. 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 61 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.

All four schools contribute to a remarkable outcome statistic: roughly 97 percent of Weston High School graduates matriculate to four-year colleges. Very few public school districts nationally can match this impact on their students' future lives. Looking at the Class of 2016, 35 percent of all applications submitted were accepted by "Most Competitive" and "Highly Competitive" colleges and universities. Combined SAT scores for this class were 1738, with an average of 579 in writing, 582 in math and 577 in critical reading. Weston High School also had 9 national advanced placement (AP) scholars, 47 AP scholars with distinction, 14 AP scholars with honors, and 15 AP scholars.

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 this current educational context, and this is the fundamental precept that has guided our work.

Who Makes Budget Decisions – Why and 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 elected 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:

Ellen H. Uzenoff, Chairperson
180 Davis Hill Road
E-mail: ellenuzenoff@westonps.org

Denise Harvey, Vice Chairperson
6 Wedges Field
E-mail: deniseharvey@westonps.org

Elise Major, Secretary/Treasurer
5 Norfield Road
E-mail: elisemajor@westonps.org

Gina Albert
20 Church Lane
E-mail: ginaalbert@westonps.org

Jacqueline Blechinger
3 Whippoorwill Lane
E-mail: jacquelineblechinger@westonps.org

Dan McNeill
9 Steep Hill Road
E-mail: danielmcneill@westonps.org

Sara Spaulding
116 Old Hyde Road
E-mail: saraspaulding@westonps.org

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. He 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 his 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 the 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.

The schools and departments compiled their budgets into the following 15 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
Digital Learning & Technology
District Administrative Services
Facilities Services
Security
Transportation
Copy Center
District-Wide Services

All program budgets are presented by object code detailing 2014-2015 expended, 2015-2016 expended, 2016-2017 budget and the 2017-2018 requested budget. The district's Director of Finance and Operations disseminates budget guidelines, which include the information discussed above, in the fall to the Leadership 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 these areas of the budget. The Director of Facilities confers with building principals to establish specific requests for buildings and grounds. Finally, the Director of Digital Learning and Innovation 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. With the assistance of central office staff, the Director of Finance and Operations prepares the Administrators' Requested Budget in

December. The administration disseminates a draft working copy of the budget to the Board of Education as detailed in the approved budget calendar. The district will present their budget to the Board of Education on January 10th with additional question and answer sessions on January 17th and 19th if needed. This format is intended to allow greater transparency and increased opportunities for Board Members and the Public to ask questions about the Budget request before them.

During its review of the Administrators’ Requested Budget 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.

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 and 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 Operations 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 and Pre-School Grants for special education programs, Title II and III Grants for professional development programs and Title I to support 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 Budget Calendar: The budget calendar details the time line of budget development to budget approval, which was approved by the Board of Education at its October Board Meeting.

The Budget Assumptions: The budget assumptions detail the assumptions used by the Administrators in development of the budget request. These assumptions include the strategic goals and priorities of the district, investment opportunities to be explored, cost containment areas, enrollment, employee contractual agreements, consumer price index, and the Board of Education's obligation to meet all Federal and State mandates.

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 2018 budget emphasizes the importance of sustaining Weston's tradition of excellence and our obligation to provide a program that is financially prudent. Dr. William McKersie briefly explains our team approach to budget building and describes the programs and services that the community values. He states that our stewardship of these

Budget Data & Information: This section looks at historical enrollment, DRG A Per Pupil Expenditures, Historical Budget Appropriations, Cost Breakdowns by cost center and object series.

Enrollment: This section looks at the projection methodology of our demographer, NESDEC, the enrollment report presented to the Board of Education in November and class size by school.

DRG A Comparison: This section looks at how Weston compares to other DRG A districts with their historical budget increases and per pupil expenditures.

Revenue: This section looks at the various revenues that the Board of Education receives to support its budgetary request.

Staffing Summary: This section examines the various certified and non-certified positions throughout the district and its comparison to the prior year.

Detailed Budgets: 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 Expenditures for FY 15 and FY16, FY 17 Budget and the FY 2018 Administrators' Requested Budget. The FY 2018 Administrators' Requested Budget is compared to the FY 2017 Budget. The pages that follow each financial summary briefly describe the changes from FY 2017 Budget to FY 2018 Administrators' Requested Budget. Note that each Program/Cost Center begins 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
- Digital Learning and Technology
- District Administrative Services
- Facilities Services
- Security
- Transportation
- Copy Center
- District-Wide Services

The *Internal Services 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. The exhibits include Actual Audited Financial Statements, Expected financial results for FY 2017 and Projected for FY 2018.

Capital Budget: The district's long-range capital needs are outlined in this section. Currently in FY 17 we are in the process of awarding a contract for a comprehensive study of all our facilities. This study is expected to be completed in the spring of 2017.

Appendix: This section of the document includes Frequently Asked Questions, Noteworthy Accomplishments, Unfunded Mandates and the Administrator's Power Point Presentation.