



District Wide Services



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HES



WIS



WMS



WHS

The District-Wide budget includes the cost of the employee benefits program, pupil transportation, the centralized document reproduction and mailing department and other 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, funding for GASB 43/45, tuition reimbursement, sick bank, social security and Medicare matching and related professional technical services. The FY 2012 budget does not include a change in the district’s contribution to the Internal Services Fund for Health Benefits or GASB 43/45. A few factors lead to this decision. First, the district is currently out to bid for health insurance. Therefore, the renewal rates are unknown at this time. Second, the FY 2011 budget anticipated 50 employees transitioning from the PPO to the HSA plan. Through a thoughtful marketing plan and incentives, the district exceeded this goal by 119 employees. As a result, this budget anticipates using the additional savings in the fund to offset the renewal increase. It should also be noted that during the recent negotiations with the administrators, the union agreed to eliminate the PPO Plan, and have the H.S.A. Plan as the sole health benefit plan option for its members. It is the district’s hope that the WTA and AFSCME unions will follow this leadership position, thus creating additional savings for both the district and staff.

This budget also includes a plan to expand the district’s in-house transportation operation for students with special needs to include in-town services. The district plans to purchase two Type II vehicles from savings in the FY 2011 budget. After the initial investment, the district anticipates savings approximately \$53k per year.

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 three 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. Salary increases for administrative positions have been indexed to the WAA contract of 1.75%, while increases for the non-administrative positions have been indexed to the AFSCME contract of 2.00%. The table on the next page reflects the calculation:

	FY 2011 Salaries		
Superintendent of Schools	232,458	1.75%	4,068
Assistant Superintendent of Schools	168,667	1.75%	2,952
Director of Finance & Operation	169,705	1.75%	2,970
Director of Human Resources	148,000	1.75%	2,590
Director of Facilities	119,303	1.75%	2,088
Director of Technology	115,455	1.75%	2,020
Nursing Supervisor	64,306	1.75%	1,125
Transportation/Energy Coordinator	80,000	1.75%	1,400
Confidential Administrative Assistants for:			
Superintendent of Schools	76,053	2.00%	1,521
Finance & Operations/Technology/Facilities	62,287	2.00%	1,246
Human Resources	56,824	2.00%	1,136
Student Activities Bookkeeper	14,186	2.00%	284
Trainers/Medical Advisor	40,000	2.00%	800

24,200

Each year, the Director of Finance and Operations re-forecasts each line item in the budget as of December 31st. Barring any unforeseen operational issues, the district anticipates returning \$40,142.



DISTRICT-WIDE SERVICES

Weston Public Schools, Weston CT

	2008 Expended	2009 Expended	2010 Expended	2011 Budget	2011 Expected	2012 Requested	Differ. to Expected
<u>PUPIL TRANSPORTATION</u>							
Technical Support	7,049	56,632	53,551	32,000	40,000	40,000	0
Regular Education	1,140,032	1,120,470	1,054,283	1,059,613	1,049,613	1,093,509	43,896
Special Education	480,734	433,688	307,078	331,479	372,216	283,319	-88,897
Diesel Fuel	176,585	153,312	106,116	117,400	90,212	91,256	1,044
Vehicles	0	106,417	20,045	0	108,000	0	-108,000
TOTAL BUDGET	1,804,400	1,870,519	1,541,073	1,540,492	1,660,041	1,508,085	-151,956
% Over FY 2011 Budget		-9.86%		% Over FY 2011 Expected		-9.15%	

<u>EMPLOYEE BENEFITS</u>							
Health Insurance	6,101,148	6,408,132	6,343,848	6,124,504	6,124,504	6,124,504	0
Worker's Compensation	135,737	188,210	188,856	190,918	155,636	160,305	4,669
Unemployment Comp.	56,361	73,512	103,819	60,000	84,691	60,000	-24,691
Early Retirement Incentive	22,927	22,927	22,927	14,427	14,427	14,427	0
Life Insurance	73,887	122,678	103,586	127,315	127,315	127,315	0
Disability Insurance	9,579	11,861	10,061	12,705	13,473	13,709	236
Retirement Pensions	447,088	416,318	519,439	667,750	639,750	734,698	94,948
GASB 43/45 Contributions	0	250,000	250,000	250,000	250,000	250,000	0
Tuition Reimbursement	35,035	44,759	54,890	65,000	65,000	65,000	0
Sick Bank	2,734	11,071	64,817	59,573	59,573	61,211	1,638
Social Security Matching	396,654	399,064	420,329	418,354	423,842	440,815	16,972
Medicare Matching	325,541	338,700	343,332	365,675	378,940	399,405	20,465
Professional Tech. Services	9,545	25,532	9,246	26,500	10,000	10,000	0
TOTAL BUDGET	7,616,236	8,312,764	8,435,150	8,382,721	8,347,151	8,461,389	114,238
% Over FY 2011 Budget		1.36%		% Over FY 2011 Expected		1.37%	

<u>DOCUMENT REPRODUCTION-DISTRIBUTION CENTER</u>							
Para Professionals	0	31,960	52,365	54,952	55,855	56,972	1,117
Equipment Rental	0	149,133	157,411	161,393	157,793	157,793	0
Postage	0	20,058	2,239	20,000	18,570	18,570	0
Materials	0	12,639	36,072	18,026	16,500	16,500	0
Equipment	0	19,253	0	0	0	0	0
TOTAL BUDGET	0	233,043	248,087	254,371	248,718	249,835	1,117
% Over FY 2011 Budget		0.44%		% Over FY 2011 Expected		0.45%	

<u>OTHER</u>							
Turnover Savings	0	0	0	-120,000	0	-109,707	-109,707
Staffing Allowance	0	0	0	59,573	0	61,211	61,211
Unaffiliated Staff	0	0	0	55,602	0	24,200	24,200
Unallocated	0	0	0	0	40,142	0	-40,142
Liability Insurance	66,920	45,990	43,835	42,320	70,292	42,936	-27,356
TOTAL BUDGET	66,920	45,990	43,835	37,495	110,434	18,640	-91,794

TOTAL DISTRICT-WIDE	9,487,556	10,462,316	10,268,145	10,215,079	10,366,344	10,237,948	-128,396
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DISTRICT-WIDE SERVICES

Weston Public Schools, Weston CT

Key Budget Facts**Enrollment**

Projected 2011-12	2,511
Change - 10/1/10	(38)

HOW DID WE CALCULATE THE BUDGET?

<i>Pupil Transportation:</i>	# Vehicles/Trips	School Days	Daily Rates	Extended Cost
Regular Transportation - Type I Vehicles				
Full Day Service	20	180	\$296.70	1,068,120
Kindergarten Buses	9	108	\$33.04	32,115
Daily Rate for Sound/Video Equipment	20	180	\$1.20	4,320
Prepayment Discount (1%)				-11,046
Total Regular Transportation				1,093,509
Special Transportation - Type II Vehicles				
<u>In-District</u>				
Summer School (First Student)	3	20	\$319.81	19,189
In-House Fleet:				
Drivers for 2 Vehicles, Each @ 5.75 Hours Per Day for 180 Days @ \$21.50/Hour				44,505
Mid-day runs-Driver for 1 Vehicle @ 1.5 Hours Per Day for 180 Days @ \$21.50/Hour				3,870
Vehicle Insurance				7,600
Fuel				6,588
Repairs, Inspections, Training & Registration				3,000
<u>Out of District</u>				
In-House Fleet:				
3 Drivers for 5 Runs @ 5 Hours Per Day for 180 Days @ \$21.50/Hour				58,050
Vehicle Insurance				5,500
Fuel				8,352
Repairs, Inspections, Training & Registration				2,000
Contracted Services:				
Summer School	2	20	\$241.47	9,659
School #1 - Ride Share with Danbury	1	180	\$139.05	25,029
School #2 - Ride Share with Redding	1	180	\$150.00	27,000
School #2 - Bus Aide	1	180	\$117.26	21,107
School #3	1	180	\$185.40	33,372
Parent Reimbursement, per I.E..				8,499
Total Special Transportation				283,319

Note: Cost will be reduced by \$35,460 in FY 2012 for 1 student who will be aging out of the program on June 30, 2011.

WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM

STATEMENT OF REVENUES AND EXPENDITURES

Fiscal Year Ended	Audited		Budget 2011	Unaudited	
	Actual 2009	Actual 2010		Expected 2011	Projected 2012
Revenues:					
General Fund Appropriation	6,407,689	6,343,848	6,124,504	6,124,504	6,124,504
Contributions:					
Employee Cost Sharing	729,540	814,185	1,044,991	1,044,991	1,099,828
Retiree/COBRA Contributions	264,561	299,160	336,400	314,118	329,825
State Teachers Retirement Reimbursement (TRB)	41,470	151,470	104,867	105,567	110,845
TRB Prior Year Adjustment	43,670	0	0	0	0
Total Contributions	1,079,241	1,264,815	1,486,258	1,464,676	1,540,498
Total Revenue {A}	<u>7,486,930</u>	<u>7,608,663</u>	<u>7,610,762</u>	<u>7,589,180</u>	<u>7,665,002</u>
Expenditures					
Medical & RX Costs Pre-H.S.A. Migration	6,594,888	6,354,846	7,414,266	6,377,688	6,664,061
25% of Cigna Deficit	0	0	0	197,000	0
Estimated Savings from Migration to H.S.A. Plan	(42,984)	0	(270,490)	0	(136,306)
District Portion of H.S.A. Deductible	14,250	46,500	114,000	385,500	348,975
Employee Cost Sharing H.S.A. Incentive Reduction	6,060	0	65,277	237,045	266,845
One-Time FY 2011 Enrollment Incentive	0	0	45,000	64,800	0
Delta Dental	376,967	363,305	438,990	398,950	426,930
Medical Supplement/Other Costs	16,837	55,087	17,679	56,595	57,425
Total Health Plan Costs {B}	6,966,018	6,819,738	7,824,722	7,717,578	7,627,930
Accrued Costs Per GASB 43/45 {C}	0	55,000	108,000	108,634	173,300
Self-Funded Claims Run-Out:					
Actual Expenditures	0	494,370	0	0	0
Estimated Expenditures	0	0	75,000	15,100	0
Total Self-Funded Run-Out {D}	0	494,370	75,000	15,100	0
Accounts Payables and Other:					
Incurred But Not Reported (IBNR)					
Fiscal Year End Accrual	469,149	75,000	0	0	0
Prior Year End Accrual	364,035	469,149	75,000	0	0
Increase (Decrease) {E}	105,114	(394,149)	(75,000)	0	0
Total Expenditure {F=B+C+D+E}	<u>7,071,132</u>	<u>6,974,959</u>	<u>7,932,722</u>	<u>7,841,312</u>	<u>7,801,230</u>
Net Change {A-F}	<u>415,798</u>	<u>633,704</u>	<u>(321,960)</u>	<u>(252,132)</u>	<u>(136,228)</u>

Note: The Medical & RX Costs Pre-H.S.A. Migration for FY 2012 include 100% mature claims. A percentage of the claims will be accrued at year-end under the IBNR. Therefore, this statement does not include an estimated accrual.

WESTON PUBLIC SCHOOLS
INTERNAL SERVICES FUND
FOR HEALTH BENEFITS PROGRAM

BALANCE SHEET

Fiscal Year Ended	<u>Audited</u>		Budget 2011	<u>Unaudited</u>	
	Actual 2009	Actual 2010		Expected 2011	Projected 2012
Assets:					
Interfund Balance July 1st	2,294,116	2,771,358	2,846,925	3,010,913	2,683,781
Net Changes Transfers In	427,242	216,051	(396,960)	(327,132)	(136,228)
Prepaid Expenses (Cigna Retainer)	50,000	23,504	0	0	0
Interfund Balance	<u>2,771,358</u>	<u>3,010,913</u>	<u>2,449,965</u>	<u>2,683,781</u>	<u>2,547,553</u>
Liabilities:					
Accrue IBNR - June 30th	<u>469,149</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	469,149	75,000	0	0	0
Fund Balance:					
Fund Balance July 1	1,930,081	2,302,209	2,771,925	2,935,913	2,683,781
Current Year Change in Fund Equity	<u>372,128</u>	<u>633,704</u>	<u>(321,960)</u>	<u>(252,132)</u>	<u>(136,228)</u>
Total Fund Balance	2,302,209	2,935,913	2,449,965	2,683,781	2,547,553
Total Liabilities & Fund Balance	<u>2,771,358</u>	<u>3,010,913</u>	<u>2,449,965</u>	<u>2,683,781</u>	<u>2,547,553</u>

Notes:

1. This report reflects the anticipated Internal Services Fund activity if the district contracts with CIGNA on a self-funded basis for FY 2012.
2. The FY 2011 includes an expenditure of \$197k for the district 25% share of the claims deficit at June 30, 2011.
3. The expected fund balance as of 6/30/2011 is \$233,816 greater than budget. This increase relates to savings from 169 employees transitioning from the PPO Plan to the H.S.A., which would have been greater had the plan not incurred a deficit.
4. The FY 2012 budget anticipates transitioning an additional 25 employees.

***COPY - MAIL CENTER
STAFFING***

<u>2010-2011 Actual</u>		<u>2011-2012 Projected</u>	
<u>Staff</u>	<u>Program</u>	<u>Staff</u>	<u>Change</u>
NON-CERTIFIED STAFF			
1.46	Para Professionals IMC	1.46	0.00
<u>1.46</u>	TOTAL NON-CERTIFIED STAFF	<u>1.46</u>	<u>0.00</u>
1.46	TOTAL STAFF	1.46	0.00

***TRANSPORTATION
STAFFING***

0.50	Administration Transportation Coordinator	0.50	0.00
0.50	Drivers Out of District *	0.50	0.00
<u>1.00</u>	TOTAL NON-CERTIFIED STAFF	<u>1.00</u>	<u>0.00</u>
1.00	TOTAL STAFF	1.00	0.00