

Weymouth School Committee  
Budget Sub-Committee with Full School Committee  
Agenda  
September 21, 2022  
6:00 p.m.

In-Person Location: 111 Middle Street  
To participate virtually, please see Zoom information below.

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6:00 p.m. Call to Order

- FY24 Budget process: Capital Request
- An Act Relative to School Operational Efficiency
- COLA & SNU grids
- Food Services Update
- Grants & Gifts
- Audits & Reports
- Financial Forecast and Projection
- Public Comment
  - Public Comment shall be in accordance with Policy BED

*The three members of the Budget Subcommittee wish to encourage all members of the School Committee to attend and participate in budget discussions whenever they like. Because the Open Meeting Law requires that any meeting that includes a quorum of school committee members (4) deliberating on matters under their jurisdiction be posted as a meeting of the full committee, all Budget Subcommittee meetings are listed as full School Committee meetings.*

*Join Zoom Meeting*

*<https://us02web.zoom.us/j/89010182786?pwd=T0NSa3Z3VnFoUU55dGpEeHB2bjhRZz09>*

*Meeting ID: 890 1018 2786*

*Passcode: yWVmu2*

*One tap mobile*

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*Dial by your location*

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*Meeting ID: 890 1018 2786 Passcode: 378813*

**FY23 Base**

DESCRIPTION	STEP/LEVEL	HOURLY RATE	ANNUAL SALARY
GRADE M	1	\$25.74	\$46,844.54
GRADE M	2	\$26.34	\$47,945.04
GRADE M	3	\$26.98	\$49,094.52
GRADE M	4	\$27.60	\$50,223.70
GRADE M	5	\$28.25	\$51,406.63
GRADE M	6	\$28.91	\$52,612.29
GRADE M	7	\$29.59	\$53,850.18
GRADE M	8	\$30.28	\$55,114.40
GRADE M	9	\$30.99	\$56,407.26
GRADE M	10	\$31.72	\$57,734.79

GRADE N	1	\$27.54	\$50,119.75
GRADE N	2	\$28.19	\$51,301.49
GRADE N	3	\$28.85	\$52,507.13
GRADE N	4	\$29.53	\$53,740.27
GRADE N	5	\$30.22	\$55,003.26
GRADE N	6	\$30.93	\$56,296.14
GRADE N	7	\$31.66	\$57,620.06
GRADE N	8	\$32.40	\$58,973.89
GRADE N	9	\$33.16	\$60,356.38
GRADE N	10	\$33.94	\$61,775.91

GRADE T	1	\$40.90	\$52,683.02
GRADE T	2	\$42.22	\$54,381.64
GRADE T	3	\$44.19	\$56,915.51
GRADE T	4	\$45.94	\$59,172.92
GRADE T	5	\$48.78	\$62,831.38
GRADE T	6	\$50.54	\$65,091.15
GRADE T	7	\$52.72	\$67,902.66
GRADE T	8	\$54.73	\$70,492.76
GRADE T	9	\$57.10	\$73,544.42
GRADE T	10	\$60.16	\$77,494.59

**FY23 Add 3 steps /drop 3 steps**

DESCRIPTION	STEP/LEVEL	HOURLY RATE	ANNUAL SALARY
GRADE M	1	\$27.60	\$50,223.70
GRADE M	2	\$28.25	\$51,406.63
GRADE M	3	\$28.91	\$52,612.29
GRADE M	4	\$29.59	\$53,850.18
GRADE M	5	\$30.28	\$55,114.40
GRADE M	6	\$30.99	\$56,407.26
GRADE M	7	\$31.72	\$57,734.79
GRADE M	8	\$32.52	\$59,178.16
GRADE M	9	\$33.33	\$60,657.61
GRADE M	10	\$34.16	\$62,174.05

GRADE N	1	\$29.53	\$53,740.27
GRADE N	2	\$30.22	\$55,003.26
GRADE N	3	\$30.93	\$56,296.14
GRADE N	4	\$31.66	\$57,620.06
GRADE N	5	\$32.40	\$58,973.89
GRADE N	6	\$33.16	\$60,356.38
GRADE N	7	\$33.94	\$61,775.91
GRADE N	8	\$34.79	\$63,320.31
GRADE N	9	\$35.66	\$64,903.32
GRADE N	10	\$36.55	\$66,525.90

GRADE T	1	\$45.94	\$59,172.92
GRADE T	2	\$48.78	\$62,831.38
GRADE T	3	\$50.54	\$65,091.15
GRADE T	4	\$52.72	\$67,902.66
GRADE T	5	\$54.73	\$70,492.76
GRADE T	6	\$57.10	\$73,544.42
GRADE T	7	\$60.16	\$77,494.59
GRADE T	8	\$61.67	\$79,431.95
GRADE T	9	\$63.21	\$81,417.75
GRADE T	10	\$64.79	\$83,453.20



**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES OVER COMPLIANCE APPLICABLE  
TO MASSACHUSETTS SCHOOL DISTRICTS'  
END-OF-YEAR FINANCIAL REPORT**

*Independent Accountants' Report on Applying Agreed-Upon Procedures*

To the Town of Weymouth, Massachusetts

We have performed the procedures enumerated below, which were agreed to by the management of the Town of Weymouth, Massachusetts (the Town), solely to assist the Town in evaluating the Town's compliance with the requirements applicable to the preparation and filing of the Town's End-of-Year Financial Report (EOYR) for the year ended June 30, 2021. The Town's management is responsible for its compliance with those requirements.

The Town has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose specified in the Massachusetts Department of Elementary and Secondary Education's (DESE) *Compliance Supplement for Massachusetts School Districts Agreed Upon Procedures Engagements* related to the End-of-Year Financial Report prepared by the Town for the year ended June 30, 2021. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We found no instances of noncompliance in applying these agreed-upon procedures.

We were engaged by the Town to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.




We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

*Melanson*

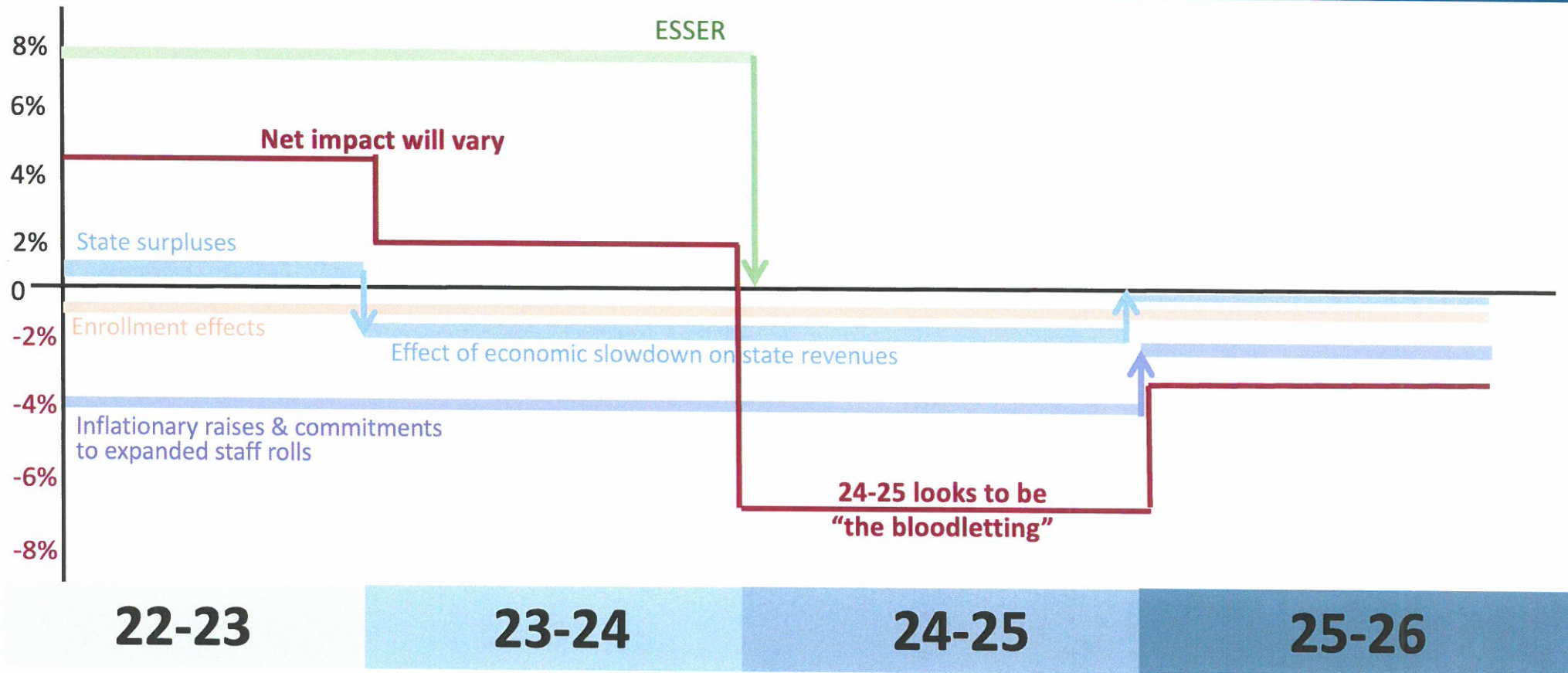
Andover, Massachusetts  
September 12, 2022



## Four atypical financial shocks coming to a district near you.

- 
1. ESSER is boosting spending but then ends abruptly 9/24
    - Most at risk: Districts using ESSER for recurring financial commitments via budget backfilling, new hires or permanent raises.
  2. Enrollment declines mean fewer revenues in the long run
    - Most at risk: Urban districts. Districts closed longer. Northern states.
  3. Inflation, labor scarcity, & new hiring are driving up recurring commitments
    - Most at risk: Those offering permanent raises that are larger than typical (typical is ~1-2% on top of 3% via step/column increases) and those growing their staff rolls.
  4. An economic slowdown would affect growth in state revenues
    - Most at risk: Districts that are more dependent on state revenue (or in states more affected by economic slowdowns).

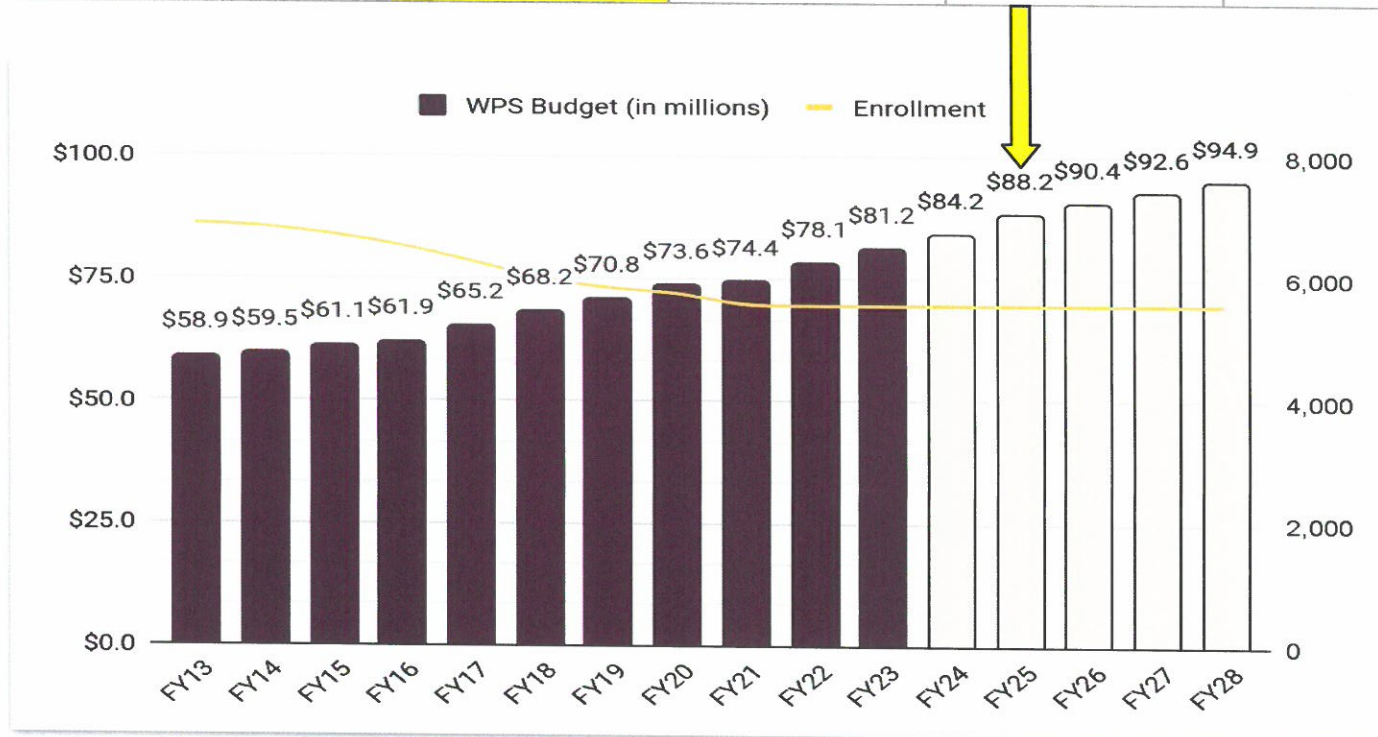
# Timing and magnitude of atypical financial effects on typical budgets





## Five Year Budget Forecast\*

Budget	FY24	FY25	FY26	FY27	FY28
Total	\$84.2M	\$88.2M	\$90.4M	\$92.6M	\$94.9M
\$ Increase	\$3.1M	\$3.9M	\$2.2M	\$2.2M	\$2.3M
% Increase	3.79%	4.66%	2.48%	2.49%	2.49%



\*based on current projections and financial assumptions as 9/19/22

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TOWN OF WEYMOUTH  
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
5001 SCHOOL FOOD SERVICES	1,150,931	1,804,253	2,955,184	2,051,793.25	109,395.70	793,995.24	73.1%
5003 EVENING HS PROGRAM	11,703	51,079	62,782	30,399.58	.00	32,382.10	48.4%
5005 REVOLVING - PROF DEV (979)	5,361	2,445	7,806	5,210.00	.00	2,596.22	66.7%
5006 BEFORE & AFTER SCHOOL	52,808	130,953	183,760	130,332.65	258.34	53,169.46	71.1%
5007 BOOK/DEVICE DAMAGE	21,400	3,004	24,404	.00	.00	24,404.43	.0%
5009 REVOLVING-MUSIC INST (986)	7,059	0	7,059	.00	.00	7,058.82	.0%
5010 CHILD CARE REVOLVING	164,125	375,853	539,978	369,544.26	.00	170,433.34	68.4%
5011 REVOLVING-INSURANCE REC (990)	12,846	12,124	24,970	2,631.26	.00	22,338.62	10.5%
5012 REVOLVING-ATHLETICS (991)	20,325	293,354	313,679	313,099.25	.00	579.31	99.8%
5013 ALL DAY K	35,582	0	35,582	35,582.33	.00	.00	100.0%
5014 BUILDING USE	61,095	95,243	156,338	109,397.45	60.00	46,880.99	70.0%
5015 REVOLVING-ADULT EDUCATION	39,180	0	39,180	.00	.00	39,179.73	.0%
5016 REVOLVING-SUMMER SCH (996)	2,731	20,204	22,934	12,627.03	.00	10,307.36	55.1%
5017 REVOLVING-GIFTS (997)	183,359	124,835	308,194	83,739.86	379.23	224,074.79	27.3%
5019 REVOLVING-VOC/TECH (999)	27,994	104,735	132,729	107,070.52	1,436.94	24,221.53	81.8%
5020 JOHNSON PRESCHOOL REVOLVING	501,776	493,899	995,675	628,912.29	.00	366,762.64	63.2%
5021 PAYRIDER	386,700	124,784	511,484	258,103.07	3,705.04	249,675.68	51.2%
5023 SCHOOL MUSIC	2,207	0	2,207	.00	.00	2,207.12	.0%
5024 NON RESIDENT TUITION	300	0	300	.00	.00	300.00	.0%
5025 CTE TUITION	11,228	0	11,228	4,948.33	.00	6,279.89	44.1%
5026 WHS PARKING FUND	27,961	25,315	53,276	.00	.00	53,276.45	.0%
GRAND TOTAL	2,726,670	3,662,080	6,388,750	4,143,391.13	115,235.25	2,130,123.72	66.7%

\*\* END OF REPORT - Generated by Alyssa Bosse \*\*



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TOWN OF WEYMOUTH  
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
001 ACADEMY AVENUE PRIMARY	39,377	6,801	46,178	40,623.01	5,554.96	.00	100.0%
003 FREDERICK MURPHY PRIMARY	31,524	804	32,328	27,271.25	5,056.92	.00	100.0%
005 JOHNSON EARLY CHILDHOOD CENTER	14,376	-94	14,282	13,853.54	428.08	.00	100.0%
006 THOMAS NASH PRIMARY	23,557	0	23,557	22,512.60	1,044.40	.00	100.0%
007 LAWRENCE PINGREE PRIMARY	24,827	18	24,845	23,805.57	1,039.37	.00	100.0%
008 WILLIAM SEACH PRIMARY	43,680	-2,608	41,072	38,904.82	2,166.84	.00	100.0%
009 RALPH TALBOT PRIMARY	30,601	-7,632	22,969	19,633.50	3,335.59	.00	100.0%
010 THOMAS HAMILTON PRIMARY	39,839	-5,013	34,826	29,521.37	5,304.99	.00	100.0%
011 WESSAGUSSET PRIMARY	34,411	-593	33,818	32,409.23	1,409.22	.00	100.0%
015 ABIGAIL ADAMS MIDDLE	101,502	663	102,165	100,596.44	1,568.54	.00	100.0%
031 WEYMOUTH HIGH SCHOOL	364,398	68,673	433,071	416,932.33	16,138.85	.00	100.0%
032 HEALTH SERVICES	32,489	1,575	34,064	33,587.03	476.97	.00	100.0%
040 MAINTENANCE SERVICES	3,270,500	-239,383	3,031,117	2,829,463.35	201,653.68	.02	100.0%
043 ATHLETICS	10,000	-2	9,998	9,998.23	.00	.00	100.0%
044 DISTRICT-WIDE INSTRUCTION	450,900	-54,482	396,418	377,958.05	18,459.99	.00	100.0%
045 EDUCATIONAL TECHNOLOGY	632,664	4,549	637,213	629,355.92	7,857.40	.00	100.0%
047 PROFESSIONAL DEVELOPMENT	286,000	-15,549	270,451	248,294.44	22,156.25	.00	100.0%
049 TRANSPORTATION	3,554,074	338,200	3,892,274	3,892,251.24	22.76	.00	100.0%
200 DISTRICT-WIDE EXPENSES	424,575	-65,243	359,333	338,628.22	20,704.28	.00	100.0%
202 SPECIAL EDUCATION	5,733,519	438,846	6,172,365	5,425,527.54	746,836.89	.11	100.0%
GRAND TOTAL	15,142,813	469,531	15,612,344	14,551,127.68	1,061,215.98	.13	100.0%

\*\* END OF REPORT - Generated by Alyssa Bosse \*\*

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TOWN OF WEYMOUTH  
YEAR-TO-DATE BUDGET REPORT

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FOR 2022 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
001 ACADEMY AVENUE PRIMARY	2,138,872	0	2,138,872	2,243,586.19	.00	-104,714.66	104.9%
003 FREDERICK MURPHY PRIMARY	1,959,717	0	1,959,717	2,088,726.27	.00	-129,009.53	106.6%
005 JOHNSON EARLY CHILDHOOD CENTER	1,238,898	0	1,238,898	1,024,814.05	.00	214,084.10	82.7%
006 THOMAS NASH PRIMARY	1,703,801	0	1,703,801	2,025,776.09	.00	-321,974.93	118.9%
007 LAWRENCE PINGREE PRIMARY	1,748,853	0	1,748,853	2,028,272.08	.00	-279,418.59	116.0%
008 WILLIAM SEACH PRIMARY	2,509,948	0	2,509,948	2,301,987.59	.00	207,960.40	91.7%
009 RALPH TALBOT PRIMARY	1,798,646	0	1,798,646	2,001,833.27	.00	-203,187.32	111.3%
010 THOMAS HAMILTON PRIMARY	1,995,215	0	1,995,215	2,575,258.22	.00	-580,043.31	129.1%
011 WESSAGUSSET PRIMARY	2,124,967	0	2,124,967	2,288,293.75	.00	-163,326.85	107.7%
015 ABIGAIL ADAMS MIDDLE	8,035,337	0	8,035,337	7,999,209.51	.00	36,127.15	99.6%
031 WEYMOUTH HIGH SCHOOL	20,646,578	0	20,646,578	20,255,888.29	.00	390,689.32	98.1%
032 HEALTH SERVICES	105,000	0	105,000	165,752.64	.00	-60,752.64	157.9%
040 MAINTENANCE SERVICES	3,172,604	0	3,172,604	3,450,022.29	.00	-277,417.95	108.7%
043 ATHLETICS	507,405	0	507,405	630,508.34	.00	-123,102.97	124.3%
044 DISTRICT-WIDE INSTRUCTION	3,293,870	0	3,293,870	3,467,533.64	.00	-173,663.70	105.3%
045 EDUCATIONAL TECHNOLOGY	835,587	0	835,587	854,636.44	.00	-19,049.71	102.3%
049 TRANSPORTATION	1,103,574	0	1,103,574	1,225,595.49	.00	-122,021.42	111.1%
200 DISTRICT-WIDE EXPENSES	2,808,480	0	2,808,480	2,448,548.53	.00	359,931.29	87.2%
202 SPECIAL EDUCATION	5,264,957	0	5,264,957	3,874,199.20	.00	1,390,757.45	73.6%
GRAND TOTAL	62,992,308	0	62,992,308	62,950,441.88	.00	41,866.13	99.9%

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