

**QUESTIONS ON PROPOSED FY 14 BUDGET  
BUDGET/MANAGEMENT MEETING  
MAY 30, 2013**

**SCHOOL DEPARTMENT:**

**School Business Manager's Letter of May 14<sup>th</sup>:**

- A. Kindly review the updated Organizational Charts with the Committee.
- B. Discuss the analysis that reconciles the decrease of \$4,503,163 between the School Committee and Mayor Kay's proposed budgets.
- C. Review the list of positions that have Town owned mobile electronic equipment.

**Detailed Fy14 Proposed Budget:**

- A. How many students does this Operating Budget support for the Fy14 school year? How does this number compare to Fy13, Fy12 and Fy11? What is the Per Pupil Expenditure amount incorporated in the Mayors' proposed Fy14 budget? How does this number compare to other Towns/Cities similar in size to Weymouth?

Answer: The FY14 School Budget will be supporting approximately 6,897 students. Please refer to the Per Pupil Expenditure information attached which compares Weymouth's Per Pupil FTE average students by year and the per pupil expenditure expense by year. Also attached is the Per Pupil Expenditure for surrounding districts. This compares the difference from 2007 through 2012 and how Weymouth and other districts have increased their per pupil expenditure.

- B. Are all Salary step increases, lane changes, longevity, stipends and Collective Bargaining Agreement/ Employment Contract changes included in Fy14 Salary Expense for the Administration, all Schools and all Departments?

Answer: Yes, all of the above is included in our final payroll projections for FY 2014. The open Unit A contract is not included in the payroll projections.

- C. In the Personnel Detail Summary describe the duties & responsibilities of the 3.3 ABA Services positions. Why are the salaries budgeted in the Appropriation Request for Fy14?

Answer: Please refer to the job description attached. The 3.3 ABA positions are paid out of the Circuit Breaker account as previously funded.

- D. Describe the duties & responsibilities of the four OCCS Teacher positions.

**Answer:** Please refer to the Office of Childcare Services (OCCS) job description attached. These employees work solely with preschool children and under.

- E. Total Federal Grants are projected to decrease by \$107,115, mainly due to Title I and Educational Jobs funding. What information is used as your basis in projecting the FY14 Grants? Are there any updates in Grant funding since this list was prepared?

**Answer:** The grant projections for FY14 were based primarily on the grant totals from FY13. Although the District's Federal and State Grants might fluctuate slightly from year to year they tend to stay fairly constant. If a big cut is expected the District is usually made aware of this cut in advance. For example, due to sequestration the District was notified by the Massachusetts Department of Elementary and Secondary Education (DESE) to project a possible 6% cut in Federal funding for FY14. This cut was only an estimate. At a recent Title I and Title IIA workshop provided by DESE it was suggested that the cut may actually be closer to 4% than 6%.

- F. Explain to the Committee and Auditor how the Revolver works for the School Lunch program as there is a \$2,000,000 beginning balance and an ending balance of \$1,127,597. The line does not cross-foot when adding in revenue and deducting expenses. Why is this?

**Answer:** You are correct, the lines do not cross-foot when adding in revenues and deducting expenses. The Food Service account is budgeted by the Town at the beginning of the school year based on the amount of revenue the School Lunch Program took in the year before which was approximately \$2,000,000 in FY13. The revenues that are posted are what we collected for this school year which includes cash sales and federal and state reimbursement.

- G. Provide a list of each Revolving Fund balances as of May 28<sup>th</sup> to review with the Committee and Auditor, so we have updated numbers.

**Answer:** Please see attached updated spreadsheet with the balances through May 28, 2013.

- H. Enlighten the Committee and Auditor on how Revenue is generated for all Revolving Funds with revenue over \$100,000.

**Answer:** Revenue is generated through the fees and tuitions paid by participating families.

- I. What positions have Spending Authority for Revolving Funds with expenses over \$100,000? Talk about the Internal Controls in place to monitor the expenditures.

**Answer:** District Administrators, Department Directors and Principals have spending authority over revolving accounts. The Spending Authorities have to follow the same Policy and Procedures manual set in place for any fund.

**Academy:**

- A. The six-month Fy13 Salaries of \$503,697 are lower {due to off months} than what the 2<sup>nd</sup> half-year will be. This is mainly due to many teachers are paid in June for the summer months. Therefore, when the \$503,697 is annualized it calculates much lower than the Fy14 budget request. Do you agree with this rationale?

**Answer:** Academy has 13 teachers total and all 13 teachers are paid through the summer for a total of 26 paychecks.

- B. Describe what the LTS-Annual position is that pays \$44,799 {on page 2}.

**Answer:** The Long Term substitute is covering for a teacher on maternity leave.

- C. Explain what the \$10,448 in Contract Services will pay for?

**Answer:** Contracts for the copier lease.

- D. Discuss the Instructional Software expense of \$3,650 as to what benefits this brings to students.

**Answer:** The instructional software that Academy is utilizing is called Dibels and it is a literacy assessment tool. It provides data to the teacher so that she may adjust the instruction to meet student needs.

**Murphy:**

- A. Salaries are increasing by \$24,105 in Fy14. Total budgeted staff in Fy14 is 26.5, same as Fy13. What positions in the Payroll Detail account for the increase?

**Answer:** Contractual obligations, steps and longevity changes for teaching staff and paraprofessionals.

Explain what the \$8,884 in Contract Services will pay for?

**Answer:** Contracts for the copier lease.

- B. The actual Fy13 Supplies Expense (\$4,422) is tracking much lower than budget through 12/31/12. How do you justify the Fy14 budget of \$15,384?

Answer: A portion of supplies have not been purchased for the current school year.

Johnson:

- A. Salaries increase by \$32,547 or 4.2% in Fy14. Provide detail on what drives this increase.

Answer: Contractual obligations, steps and longevity changes.

- B. Discuss the type of funding that pays for the 29 positions not included in the Appropriation Request.

Answer: Grants and Revolving accounts.

- C. To what department is Principal Silberstein's salary charged to beside the Johnson school?

Answer: Principal Silberstein's salary is paid from .5 from the Johnson Revolving Account and .5 Appropriation Account #12052210-510100.

Nash:

- A. What is the reason for the \$78,418 drop in Salaries?

Answer: A teacher on the top of the salary schedule retired in the middle of this school year. Also, there was a paraprofessional that was transferred to another school.

Pingree:

- C. The actual Supply Expense for six-months of Fy13 is \$2,646. How is \$12,979 justified in Fy14 in light of this?

Answer: A portion of supplies have not been purchased for the current school year.

Seach:

- A. Explain the components of the Fy14 line item Contract Services of \$11,088.

Answer: Contracts for the copier lease.

- B. What types of Supplies will the \$20,408 buy in Fy14?

Answer: A portion of \$20,408 will be used for classroom instructional supplies, copy paper, all school supplies and office supplies.

C. Why is an Assistant Principal /Dean funded for Seach and not other Schools?

Answer: Seach requires more intensive student support including Title1 and the inclusion of the English Language Learners. The Asst Principal is also responsible for the administration of the Title1 grant.

Talbot:

A. Detail the increase of \$36,057 in Salaries for Fy14.

Answer: Contractual obligations, steps and longevity changes.

Hamilton:

A. Detail the increase of \$35,849 in Salaries for Fy14.

Answer: Contractual obligations, steps and longevity changes.

Wessagusset:

A. Supplies Expense for six-months of Fy13 is only \$1,210, so how is \$20,861 needed for Fy14?

Answer: A portion of supplies have not been purchased for the current school year.

Adams:

A. Does the Salary decrease result from hiring new teachers at lower salaries?

Answer: Yes, there is salary savings due to attrition for some positions.

B. What are the major Supply Items that will be purchased with the \$64,732?

Answer: Classroom instructional supplies, copy paper, a portion of school supplies and office supplies.

- C. What positions, nature of services and how much for each will the \$32,500 pay for in Stipends?

**Answer:** Extra Curricular activities, intramurals and clubs. Please see attached stipend stipend schedule.

- D. Why are two Assistant Deans necessary?

**Answer:** Each Housemaster supports a grade level. The Housemaster's responsibilities include student discipline, teacher evaluation, and many day-to-day operational and supervisory duties in the Adams school.

**Chapman:**

- A. Since the mix of personnel paid by the Appropriation is exactly the same in Fy14 as Fy13, why the \$208,588 or 3.6% increase in Salaries?

**Answer:** Contractual obligations, steps and longevity changes.

- B. Kindly explain to the Committee and Auditor why there are three Assistant Principals/Deans earning \$91,712 each in the Fy14 budget. What duties does each Assistant accomplish on a weekly basis?

**Answer:** The Housemasters are responsible for day to day implementation of programs and academic structures embodied in the middle school vision and philosophy. Housemaster's responsibilities include student discipline, teacher evaluations, and day-to-day operational activities in the Chapman School.

- C. What will \$40,488 in Contract Services pay for in Fy14?

**Answer:** Contracts for the copier lease.

- D. What positions and nature of service will be paid with the \$32,500 in Stipends?

**Answer:** Extra Curricular activities, intramurals, music and clubs.

**High School:**

- A. Please review with the Committee and Auditor each major category of the \$12,741,584 Operating Expense budget for Fy14? For example, what vendors, contracts, amounts and type of work is factored into the \$119,781 in Contract Services? Provide some detail.

**Answer:** Salaries \$12,450,385, Contract Services \$119,781, and Supplies \$171,419. Some vendors include Cintas for document shredding, Xerox for the copier contract, due and memberships, and Spitz for the Planetarium contract.

**Health:**

No Questions.

**Maintenance Services:**

- A. Please provide a listing of contracts that supports the \$1,830,244 of Contract Services for Fy14. Show the type of work to be done and the amount for each. Discuss the quote/bid process used and is the lowest bidder awarded the contract?

**Answer:**

Electric- 843,419

Gas- 420,000

Water- 48,825

Sewer- 70,000

Telephone- 52,000

Custodian Uniforms- 5,000

Maintenance of Equipment 274,000

Security Systems 96,000

Maintenance of vehicles 6,000

System Extraordinary Maintenance 15,000

We do a combination of bids, quotes and utilize the state contract vendors.

- B. Describe the type of goods/services and major vendors that are within the \$778,727 Supplies budget?

**Answer:** Some of the schools major vendors are for the boiler equipment, elevators, and mechanical air controls. They maintain the various equipments.

- C. What was the basis utilized in budgeting for Heating (\$390,800), Electric (\$843,419) and Gas (\$420,000)? Do you utilize State contracts for these or share a contract with another Town?

**Answer:** Every utility except for oil is a bid by the town. Heating oil is a bid done by the Norfolk County Commissioners Office.

**Athletic Department:**

- A. What type of supplies and for what sports will the \$300,000 buy in Fy14?

**Answer:** Equipment including helmets and balls, gymnastic equipment, and uniform replacement and field improvement. Also transportation to and from each sporting event. Please note that we will be reducing the funded \$300,000 for Athletics to \$200,000.

- B. Why is the actual six-month Fy13 Supply expense so low at \$17,894?

**Answer:** All equipment ordered was not yet received.

**Curriculum and Instruction:**

- A. What are the components of the \$110,000 in Contract Services?

**Answer:** \$70,000 supports district assessment and \$40,000 supports home and hospital tutoring needs for students.

**Instructional Technology:**

- A. Discuss with the Committee and Auditor the services provided for \$89,000.

**Answer:** Hardware/Software maintenance contracts including Firewall, Content filter, Aerohive Wireless support, iPad management and connectivity charges.

**Professional Development:**

- A. Explain the nature of goods or services that the \$180,000 would buy in Fy14.

**Answer:** \$150,000 supports teacher tuition reimbursement per teacher contract. \$30,000 supports highly qualified professional development for our teachers.



**Transportation Services:**

- A. How were the amounts derived for Summer Routes, Substitutes, Field Trips, Vacation/Holiday and On Call?

**Answer:** Historical analysis of all the costs above.

- B. Discuss with the Committee the Contract Services of \$2,790,327.

**Answer:** Special Education transportation, Regular Day transportation and Parochial School transportation.

- C. Why the increase of four drivers?

**Answer:** The school purchased 6 vans to reduce the cost of Special Education Transportation. We were able to reduce outside vendor costs for special education transportation.

**District Administration:**

- A. After deducting the \$3,977,000 in "Identified Needs" {not in the Mayor's proposed budget} the budgeted Salaries are \$3,304,931, which are flat compared to Fy13. Does this mean in Fy14 there are no pay raises for District Administrators, Principals and all non-union personnel

**Answer:** Correct, no raises are budgeted for the positions mentioned above.

- B. What types of goods or services are purchased with the \$176,175 in Contract Services?

**Answer:** Copier contract, Postage meter contract, EOY audit, and document shredding, and legal services.

- C. What positions within District Administration are funded {full/partial} with Grant money?

**Answer:** Grants Administrator is funded 80% by grants and 20% funded by appropriation funds.

- D. Walk the Committee and Auditor through the \$105,375 budgeted for Contract Services on page 106.

Answer:

Alert now communication system 15,575  
X2 development software 72,000  
SNAP Software for School Nurses 3,300  
Subfinder- substitute calling system 14,500

**Special Education:**

- A. Provide a listing of what constitutes the proposed \$278,000 in Contract Services. Identify the goods and services that will be purchased with these monies:

Answer:

\$25,000 - Nursing Services  
\$150,000 - Applied behavioral analysis  
\$15,000 - Consultations  
\$20,000 - Independent evaluations, ABA home services  
\$10,000 - Service contracts for auditory trainers and other specialized equipments  
\$50,000 - Legal Services  
\$5,000 - Transportation services  
\$2,000 - Memberships and Subscriptions  
\$1,000 - Speakers  
*TOTAL: \$278,000*

- B. Provide detail on how the Tuition Out, non-public of \$2,111,502, Tuition Out, Collaborative of \$1,787,673 and PMT/Other MA Districts \$673,128 were developed for the proposed budget.

Answer:

\$2,111,502 - 45 students will be attending Private Day and Residential Schools.  
\$1,787,673 - 45 students will be attending South Shore Collaborative Schools.  
\$673,128 - 21 students will be attending Non-Member Collaborative Schools.

These student numbers will change in FY14 as students move in and out of Weymouth. The Special Education Department takes the current year expenses for the out-of-district students and increases their out-of-district tuition by 5%.

*Richard E. Swanson*  
*Town Auditor*  
*May 22, 2013*