

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

Dept. Number, Name + Account	Questioner's Name/Question	Response
School Department		
300 - Education		
300 Reductions	<p>Koehr: If WPS is forced to adhere to the allocation suggested by the Town Manager (level services), it would be useful to see a prioritized list of where WPS would absorb the reductions. I know a list of what is driving the increase was provided, but SC might choose to take cuts elsewhere if forced to live within TM budget recommendation.</p>	<p>A prioritized list of proposed reductions was presented to the School Committee on 1/10/19, and is attached (Attachments II-1). It is important to note that the Town Manager's recommended FY20 school system appropriation does not allow for level services to be maintained in the school system. In the past 10 years, the WPS has received the following increases to cover the costs of educating Westford's students:</p> <p style="margin-left: 40px;"> FY11: 3.2%  FY12: 2.5%  FY13: 2.8%  FY14: 3.5%  FY15: 4.6%  FY16: 3.9%  FY17: 2.5%  FY18: 3.4% (2.5% increase and 0.9% from override)  FY19: 2.6% (1.7% increase and 0.9% from override)  FY20: 2.5% (1.6% increase and 0.9% from override) </p> <p>See the WPS General Fund Appropriation history (Attachment II-2).</p>

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

<p>300 – Override/Salaries</p>	<p>Clay: The override was designed to only cover the excess beyond a 1.5% salary increase within steps and the step progression. It would be a useful number to have on hand so we can see how much of the non-override 1.6% budget increase is eaten up by required compensation changes alone. How much increased funding would be required just to support the existing staffing levels?</p>	<p>The Superintendent’s carryforward/level services budget of \$59,959,324 supports existing WPS staffing levels. This budget is \$511,995 over the 1.6% increase budget allocation from the Town Manager. 1.6% is inadequate to fund level-service school department operations.</p> <p>FY20 is the second year WPS has been given a 1.6% increase outside the override amount. In order to reach this target in FY19, WPS designated \$363,552 in FY19 Circuit Breaker funds to be used in FY19 instead of FY20, reduced staff, raised bus fees, reduced the long-term substitute budget, and pre-paid FY19 out-of-district tuitions with year-end FY18 funds. For full cuts, see FY2019 Reductions to meet Town Manager’s Target (Attachment II-3).</p>
<p>300 WPS</p>	<p>Clay: It sounds like the amount forecasted in building the override was not enough to cover the reality of the teacher population mix under the existing contract. I think I've heard a summary number of the difference, but I'd be interested in Dan/Kathy's analysis of where our forecast model used in the override differs from the reality of our compensation cost. If the teacher mix is different than we thought, generating additional cost beyond what the override collected, it would be good to know.</p>	<p>With Dan O’Donnell, we pulled the FY18 actual teacher payroll, FY19 anticipated teacher payroll, and projected out FY20 teacher payroll based on current employees. As noted at the time of the initial override calculations, the 400+ teachers in the Westford Public Schools are a fluid and dynamic group, with many factors contributing to payroll changes. Factors include: Family and Medical Leave Act (FMLA), retirements, replacement hires, new hires due to specific student need, and column changes. In FY18 and year-to-date in FY19, there have been almost 40 column changes (teacher education credits which move teachers from a Bachelors level to Masters or from Masters to Masters +30). Using the average of column change levels, the 40 changes increased teacher payroll by approximately \$200,000.</p>

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

<p>300 – Close-outs</p>	<p>Clay: I'd be interested in the dollar amount of the school department turn backs for the past 5 years. To the degree possible it would also be helpful to know which department line items ended up being over budgeted such that a turn back was possible.</p> <p>I believe the primary source of turn back monies is from the compensation budgets, but it would be interesting to know.</p>	<p>The Quarter 4 Fiscal Reports for FY14 to FY18 are attached (Attachments II-5 to II-9), as well as a WPS closeout summary (II-4). These reports show the details that comprise the final balances in each state function.</p> <p>The FY19 2nd Quarter Fiscal Update provides a current snapshot of YTD FY19 (Attachment II-19).</p>
<p>300 – Growth</p>	<p>Galvin: In the Superintendent's budget summary please clarify the \$935K expenditure in FY20 for "new growth requests for statutory requirements, growth and reconfigured school start times."</p>	<p>The \$935,093 requests are detailed in the Superintendent's Budget Presentation (Attachment II-10), as follows:</p> <p>FY20 cost for 2.5 FTE Teachers required in FY19 and FY20 (\$197,642)</p> <p>FY20 cost for contracted-out special ed transportation required in FY19 and FY20 (\$160,000)</p> <p>FY20 additional funds for full year salary of town-wide facility director and admin assistant (\$65,147)</p> <p>3.0 FTE General Ed contingency teaching positions (\$179,289)</p> <p>1.0 FTE Special Ed contingency teaching position (\$59,763)</p> <p>2 additional regular ed buses for growth (\$125,252)</p>

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

		3 additional vans and 4.0 FTE van staff to enable the district to move to a reconfigured 2-tier start time (\$148,000)
	Miller: A pre-first option has been well regarded by students and their families in the past, however could the academic needs of these students be accommodated in another, possibly more cost-efficient way? For example, could these students could receive additional academic supports in a first grade classroom or could a pre-first class be combined with a full-day kindergarten class?	The referral to the pre-first program has been due to maturation issues. Most students are meeting academic expectations. If needed, we will provide additional guidance/adjustment counselor support to the identified students in grade 1.
	<b>School Choice &amp; Circuit Breaker</b>	
300 - School Choice	FitzPatrick/ \$200k from school choice is shown as a budget offset. What is the total offset from school choice? Is it anticipated that school choice would increase as enrollment increases?	The school choice program allows parents to send their children to schools in communities other than the city or town in which they reside. Tuition is paid through the state by the sending district to the receiving district. Districts may elect not to enroll school choice students. Our total school choice budget offset (i.e. reductions that have been made to the operating budget by shifting costs to the School Choice account instead) is approximately \$600,000 for FY20, which includes the additional \$200,000 that is proposed in the Superintendent’s FY20 budget request. We will not be increasing our school choice enrollment due to the anticipated enrollment increase for newly constructed housing units. See Attachments II-11 & II-12.
300 - School Choice	Miller: How is school choice used? Parameters? What paid for in past?	A schedule of expenditures that have been charged to School Choice in recent years is provided. See Attachments II-11 & II-12.

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

300 - School Choice	Greene: Budget Offset from School Choice is \$200K. Can you please give the math behind this calculation?	Please see School Choice schedules and answers to preceding questions. See Attachments II-11 & II-12.
300 – School Choice	Galvin: Please explain how “School Choice Funds” are being used to “offset salaries and operating costs”?	Please see School Choice schedules and answers to preceding questions. See Attachments II-11 & II-12.
300 – Circuit Breaker	Galvin: The Superintendent referenced in his budget summary the fact that “Circuit Breaker” funds are “variable”. Can you provide a more extended explanation? Is the reimbursement program reliable?	The Circuit Breaker reimbursement program is annually funded but the percentage of reimbursement of “excess costs”, that is costs that are in excess of 4 times the per-pupil foundation budget amount, is always “subject to state appropriation”. The percentage rate has ranged between 65% to 75% in recent years. See Attachment II-13.
300 – SPED Reserve	Galvin: Has the new law that allows the schools to retain their allocation for SPEDs been implemented, and if so, can you explain what impact that has had on the SPED budget?	At town meeting last March 2018 voters approved the establishment of the Special Education Reserve Account. We presently have a balance of \$92,000. It can only be used for special education costs. In order to use the reserve fund, the School Committee and the Board of Selectmen must vote to release the funds.
300 - School Choice/Circuit Breaker	Eckroth: I think it would be helpful to have a clearer breakdown of how much we chose to “dip into” school choice and circuit breaker to meet budget needs (for FY19 and FY20).	<p>We have had to increase the planned offsets to both the School Choice and the Circuit Breaker accounts in recent years due to operating budget constraints. Though the actual FY20 out-of-district tuition projection is higher than the FY19 budget amount, we have not increased the FY20 budget request in that line, but rather plan to use more of the current year (FY20) Circuit Breaker receipts to pay expenses for FY20. A schedule has been provided that summarizes the past and projected balances in the Circuit Breaker account (Attachment II-13).</p> <p>Please also see the schedules that have been provided for the School Choice account. (Attachments II-11 &amp; II-12).</p>

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

	<b>School Enrollment</b>	
300 – Enrollment/ School Capacity	Miller: Enrollment data for Jan. 1. For middle schools, details on teams, average class size. For HS: class enrollment data (high and low enrolled classes). Lower-enrollment electives?	The January 1, 2019 enrollment data was included in Part 1 of attachments on 1/4/19 and is included again as Attachment II-14.
300 – Enrollment/ School Capacity	Miller: Do the middle and high schools have excess capacity to absorb the anticipated development growth?	Without any additional development growth or in-migration, the high school would remain at the current student population (1716) as the current 8th grade class equals the graduating senior class (444).
300 – Enrollment	Galvin: In the student projection that was offered, is the net increase in students between 2019 and 2020 about 41?	Yes, the projections include slightly higher cohort ratios for Robinson and Crisafulli due to residential development in this district. The Blanchard Middle School and Westford Academy might also see increased enrollment, though that is not currently in the projections. Already in this 2018-19 school year, we have added a net of 13 students since October 1, 2018.
300 – Enrollment/SPED expenses	Vetsa: I like to see the year to year growth in the following categories for the last 5 years  <ol style="list-style-type: none"> <li>1. Pupil population</li> <li>2. Teacher population</li> <li>3. Special Education enrollment</li> <li>4. Dollar spend in Special Education spending</li> </ol>	See Attachment II-15: WPS Student and Staff Population attachment  While there are some categories in the WPS budget that are readily identifiable as a Special Education expense, there are 441 (58%) full inclusion students some of whose educational needs are being met in general education classrooms. A majority of our teachers have responsibility for meeting some less-intensive special education needs.
300 – Enrollment/SPED	Vetsa: In the last 5 years, the school enrollment is relatively flat (graph from slide 15), while special	There has certainly been an increase in the number of students receiving special education services in recent years, and corresponding increases in staff, contracted

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

	education enrollment went up 575 – 756 (approx. 5% a year). If we plot the graphs side by side, it doesn't take a lot to see these graphs. Are we seeing a dollar cost and % of school budget increase in special ed?	services, support services, transportation, tuition, etc. DESE provided information on their website for each district's direct special education expenditures compared to the state through reporting year FY15, but has discontinued doing so. There are some special education costs that are difficult if not impossible to quantify, such as the portion of a general ed teacher's salary that could be allocated to each student in an inclusion classroom. (see preceding question)
300 – Enrollment/FTEs	Almeida: total school enrollment figures for past 10 years with total teacher FTEs and other administrator/all other school employees FTEs	Please see the WPS Student and Staff Population attachment (Attachment II-15).
	<b>Student-Teacher Ratio/Staffing</b>	
300 - Student-Teacher Ratio/Staffing	Eckroth: One request (when possibly discussing class ratios) is to have up-to-date enrollment totals for all K-5 classrooms. I know at least at Abbot two of the 4th grade classrooms are quite high now, 23+. I'm sure Bill is aware and accounting for the growth but knowing where we are district wide would be helpful.	The January 1, 2019 enrollment spreadsheet was presented to the School Committee on 1/10/19 and is included in the attachments (II-14).
300 - Student-Teacher Ratio/Staffing	Bao: It appears that we have total 308.7 "CLASSROOM TEACHERS". Of which, 195.2 teachers are from Westford Academy + Stony Brook + Blanchard, and 113.5 teachers are from ROB+NAB+Miller+Crisafulli+Abbot+Day. We have about 2949 students from 6 to 12 and 2003 students from K to 5. Some of the "CLASSROOM TEACHERS" are not counted as part of the Student-to-teacher ratio, e.g. health, digital learning, physical, etc.	There are professional teaching staff in multiple lines of the budget in addition to "Function 2305 Classroom teachers". Salaries are included in the following functions: 2305: Classroom Teachers 2310: Teacher Specialists 2315: Instructional Coordinators/Team Leaders 2320: Medical/Therapeutic Services 2340: Library/Media Center 2357: Professional Development

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

	What's our current student-to-teacher ratio?	<p>2710: Guidance and Adjustment Counselors                  2800: Psychological Services</p> <p>The student/teacher ratio is calculated only considering the number of students in a single class with their respective teacher since the individual classroom is the focal point of each student's primary instruction.</p> <p>The student teacher ratio is noted on the January 1, 2019 enrollment spreadsheet attached (II-14). This ratio only considers a classroom teacher with his/her respective class. It does not take into consideration any specialist who will provide services outside of a child's normal classroom setting.</p>
300 - Student-Teacher Ratio/Staffing	Sanders: Staffing: each school and department needs to provide an accounting of staffing, responsibilities, student ratios, and justifications. I think Blanchard had a librarian, a STEM teacher, and a technology teacher. There is some overlap there, it would seem.	Please see 1-1-19 Enrollment (Attachment II-14) for the most up-to-date enrollment statistics per school/grade/classroom as well as the WPS FTEs by Location attachment (Attachment II-18). Specifically regarding this question at Blanchard, while all three teachers have technology integration skills, their content knowledge skills and areas of responsibility are different.
300 - FTEs	FitzPatrick/ in previous years we've seen a line chart for FTEs. Is it available this year?	The FTE chart is attached (Attachment II-16). Also see attachment WPS Student and Staff Population (II-15).
300 – FTEs	Almeida: Can you provide a breakdown of number of students per grade level and number of FTE teachers per grade level every year from 2009 – till now	Please see attachments: WPS Student and Staff Population (II-15); WPS Enrollment FY2010-2019 (II-17).
300 – FTEs	Clay: understanding headcount at schools with corresponding enrollment across entire school system	Please see attachments: FY20 FTEs per Location (II-18); WPS Student and Staff Population (II-15); 1-1-19 Enrollment (II-14).

**FY 2020 Budget Questions & Answers - Part 2**  
**Westford Public Schools**

	<b>Transportation</b>	
300-Transportation	Eckroth: Is there a possibility that if the new bus contract includes the provision of a wheelchair accessible “regular” bus that a student who currently requires van service could instead be serviced by a regular bus route?	At this point we don’t plan to ask for wheelchair accessible buses as a part of the regular ed transportation contract. This would be more costly and difficult to implement for a variety of reasons, including the need to add a monitor to ride with the student to help with boarding and exiting, the need to condense routes and possibly add more buses to allow for the extra time it would take to board and exit, traffic concerns related to the extra time needed for the stop, how to address equity if there are more students in wheelchairs that wanted to ride these specially equipped buses than we can accommodate, etc.
	Galvin: In the assessment that was done on new housing units in town, does the School Department view the number of 3 bedroom apartments as the more reliable indicator of children in a residence ?	No, as seen at the Princeton Properties, there are 85 current students residing in the 176 1-bedroom and 2-bedroom units. The student distribution from this development is: Preschool: 3 students Gr. K-5: 36 students Gr. 6-8: 26 students Gr. 9-12: 20 students

# FY20 Proposed Reductions

Tier		COST OF REDUCTIONS	FTE Reductions	FTE Additions	NET
1	Additional SPED Transportation required for later/2-tiered start times	148,000			
1	2 FTE Middle School teachers	108,000	2		-2
1	Summer Curriculum Development	15,000			
1	Challenge Success Stanford progress survey	18,000			
1	Extra Curriculum Coordinator days beyond contract	5,000			
1	Reduce Districtwide Professional Development sub costs by bringing more PD in-house	4,000			
1	Raise Student Activity fees at WA from \$60 to \$100	40,000			
1	WA Entrepreneur Partnership with Babson College	10,000			
2	Restructure substitute coverage for WA teachers with some Google Classroom/DLT/Library coverage	15,000			
2	6 FTE General Education Teaching Assistants (TA's) - grades 1 & 2	114,000	6		-6
2	2 FTE Pre-First Teachers	108,000	2		-2
2	Reduce 4.5 FTE Digital Learning Specialists; replace with 1 FTE Curriculum Coordinator & 1 FTE Technician	94,000	4.5	2	-2.5
2	Eliminate Living Lab	22,000			
2	Reduce 1 FTE teacher @ WA	54,000	1		-1
3	Remove 3 FTE general education teachers added for growth	176,289		3	3
3	Remove 1 FTE SPED teacher added for growth/contingency	58,763		1	1
3	Remove 2 regular transportation buses added for growth	125,252			
3	Eliminate 6 Reading Interventionists - Elementary	132,000	6		-6
<b>TOTAL</b>		<b>\$ 1,247,304</b>	<b>21.5</b>	<b>6</b>	<b>-15.5</b>



# **Proposed FY20 Budget Reductions**

To Westford School Committee  
1/10/19



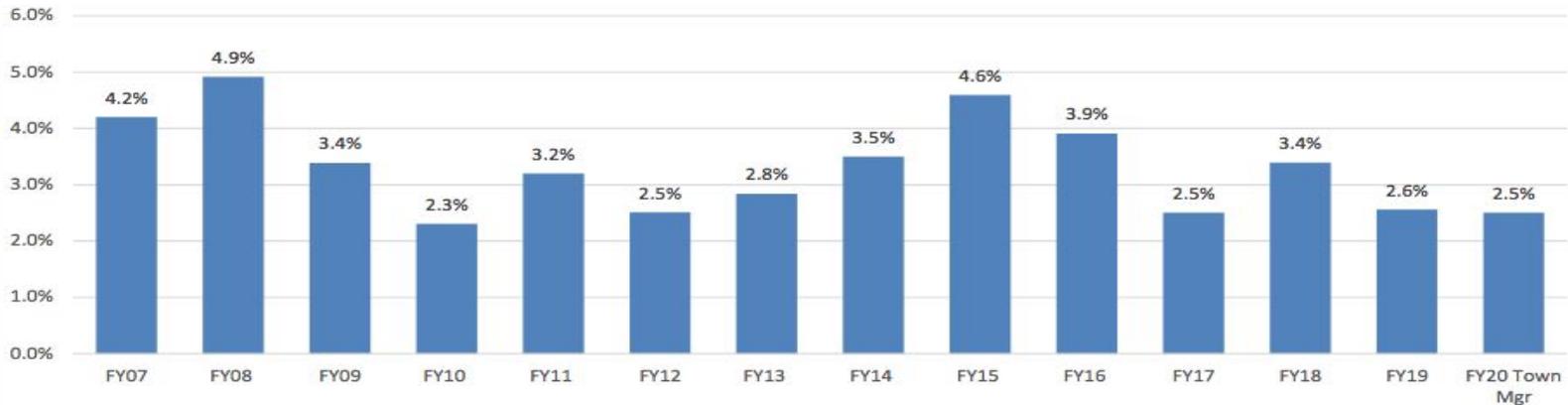
**Westford Public Schools  
General Fund Appropriation (Excluding  
Wastewater Treatment Plant Operations)**

Fiscal Year	% Increase		% Increase
FY07	4.2%	\$39,293,169	4.2%
FY08	4.9%	\$41,224,317	4.9%
FY09	3.4%	\$42,621,355	3.4%
FY10	2.3%	\$43,604,360	2.3%
FY11	3.2%	\$45,000,337	3.2%
FY12	2.5%	\$46,128,921	2.5%
FY13	2.8%	\$47,438,283	2.8%
FY14	3.5%	\$49,098,566	3.5%
FY15	4.6%	\$51,355,160	4.6%
FY16	3.9%	\$53,361,373	3.9%
FY17	2.5%	\$54,695,407	2.5%
FY18	3.4%	\$56,550,110	3.4%
FY19	2.6%	\$57,997,394	2.6%
FY20 Town Mgr	2.5%	\$59,447,329	2.5%

*PY budgets have been adjusted to remove  
WWTP for comparison purposes*

*including \$540,000 for override  
including \$530,000 for override  
including \$530,000 for override*

**Percentage Increase Year to Year**



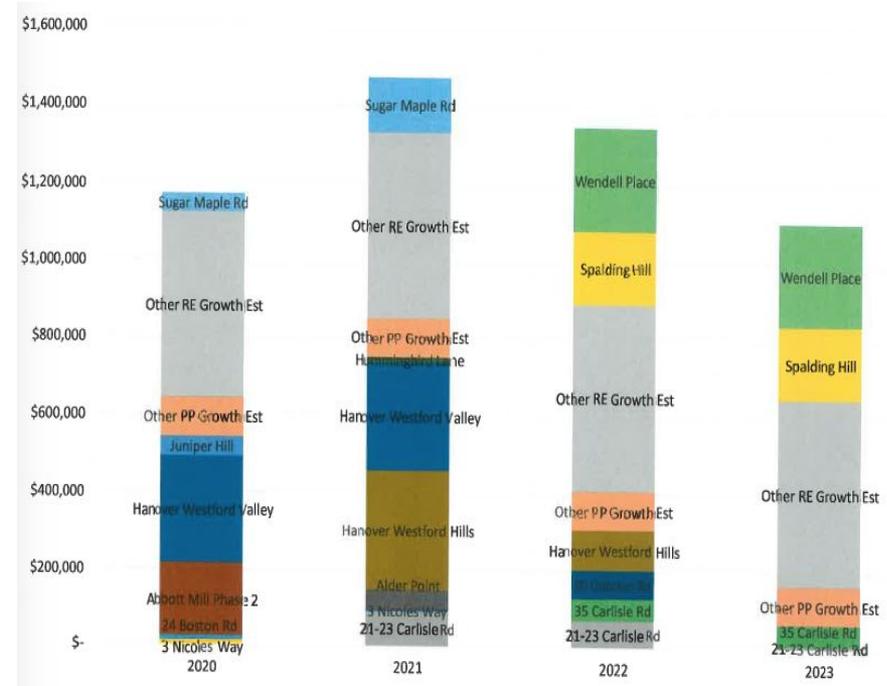
# FY20 Proposed Reductions

Tier		COST OF REDUCTIONS	FTE Reductions	FTE Additions	NET
1	Additional SPED Transportation required for later/2-tiered start times	148,000			
1	2 FTE Middle School teachers	108,000	2		-2
1	Summer Curriculum Development	15,000			
1	Challenge Success Stanford progress survey	18,000			
1	Extra Curriculum Coordinator days beyond contract	5,000			
1	Reduce Districtwide Professional Development sub costs by bringing more PD in-house	4,000			
1	Raise Student Activity fees at WA from \$60 to \$100	40,000			
1	WA Entrepreneur Partnership with Babson College	10,000			
2	Restructure substitute coverage for WA teachers with some Google Classroom/DLT/Library coverage	15,000			
2	6 FTE General Education Teaching Assistants (TA's) - grades 1 & 2	114,000	6		-6
2	2 FTE Pre-First Teachers	108,000	2		-2
2	Reduce 4.5 FTE Digital Learning Specialists; replace with 1 FTE Curriculum Coordinator & 1 FTE Technician	94,000	4.5	2	-2.5
2	Eliminate Living Lab	22,000			
2	Reduce 1 FTE teacher @ WA	54,000	1		-1
3	Remove 3 FTE general education teachers added for growth	176,289		3	3
3	Remove 1 FTE SPED teacher added for growth/contingency	58,763		1	1
3	Remove 2 regular transportation buses added for growth	125,252			
3	Eliminate 6 Reading Interventionists - Elementary	132,000	6		-6
<b>TOTAL</b>		<b>\$ 1,247,304</b>	<b>21.5</b>	<b>6</b>	<b>-15.5</b>

# Tier I: Postpone Later School Start Time Initiative

- Eliminate FY20 need for Spec. Ed. vans
- Other Considerations re: Later School Start Times:
  - Increased # of units will have a greater cost impact on general and special education
  - Benefit to coinciding with the redistricting timeline
  - Town's revenue projections spike in FY21 (see graph to right)

Estimated New Growth 2020-2023



**Savings: \$148,000**

# Tier I: Two FTE Middle School Teachers @ Stony Brook

- Reduce two FTEs in grade eight to account for the lower enrollment

Current Configuration at SB:

Grade	# of Students	# of Sections
6	203	10
7	208	10
8	253	12

*Gr. 8 at BMS was revisited as well. The district wants to maintain staffing given that 82 additional units of housing have been identified (as of 1/4/19).*

**Savings: \$108,000**

# Tier I: Summer Curriculum Development

- Eliminate the opportunity for staff to submit proposals to work on areas to improve the curriculum over the summer

**Savings: \$15,000**

# Tier I: Challenge Success Stanford Survey

- An opportunity to monitor progress and continue a partnership with Stanford/Challenge Success
- The district will either postpone this opportunity or develop a metric independently

**Savings: \$18,000**

# Tier I: Extra Curriculum Coordinator Days Beyond Contract

- Situations arise when a CC must come in over the summer (i.e. need to interview due to an unanticipated resignation/vacancy)
- These days are pre-approved by the Assistant Superintendent
- Amount budgeted can be reduced based on spending trend over past several years

**Savings: \$5,000**

# Tier I: District-Wide Substitutes for Professional Development

- Striving to keep staff in-house for PD
- Provide more targeted/differentiated opportunities

**Savings: \$4,000**

# Tier I: Raise Student Activity Fees at WA

- Raise fees from \$60 to \$100
- Last increase was made last year (\$50 to the current \$60)
- The wide variety of club offerings may be reduced

**Savings: \$40,000**

# Tier I: Entrepreneur Partnership with Babson College

- The Entrepreneurship class will continue at W.A. but we will not be participating in the Babson competition program

**Savings: \$10,000**

## Tier II: Restructure Substitute Coverage at WA

- Reduce the amount of substitutes assigned
- Utilize Google Classroom for all substitute plans
- Students would report to DLT or Library and complete classwork

**Savings: \$15,000**

## **Tier II: Reduce 6 FTE General Education Teaching Assistants at grades 1 & 2**

- Currently are not assigned to specific students
- Supports Classroom Teachers by:
  - Assisting students with completion of tasks
  - Working in small groups with students in classroom

**Savings: \$114,000**

## Tier II: Reduce 2 Pre1st Teachers

- Program to provide additional time for maturation
- Utilize the current supports (e.g. adjustment counselors) to provide students with social support as needed

**Savings: \$108,000**

# Tier II: Reallocate Resources to Provide Digital Learning Supports

Grade-span	Current DLS	Proposed DLS	Difference in DLS FTE	Current CC (math, science/SS, Eng)	Proposed CC	Difference in CC FTE	Additional
3-5	4.5	0	-4.5	3 (shared K-5)	2 (Humanities, STEM)	+1	1 Technician
K-2					2 (Humanities, STEM)		
<b>DLS Reduction:</b>			<b>-4.5</b>	<b>CC Increase</b>		<b>+1</b>	<b>+1</b>

**Savings: \$94,000**

## Tier II: Eliminate Living Lab

- Beneficial program to encourage hands-on engineering experiences
- Enrichment and extension
- Not required in order to meet grade-level learning expectations

**Savings: \$22,000**

## Tier II: Reduce 1.0 FTE at WA

- Some course offerings will be consolidated or eliminated.
- Not certain at this time which content areas will be impacted.

**Savings: \$54,000**

## Tier III: Remove 3 FTE Gen. Ed. Teachers Added for Growth

- This represents a significant staffing risk for 2019-2020
- We will carefully monitor the enrollment from new residential projects throughout the summer. It is possible that we may need to seek funding at a later date.

**Savings: \$176,289**

## **Tier III: Remove 1 FTE Spec. Ed. Teachers Added for Growth**

- We are projecting that additional enrollment from new residential construction will bring more students requiring our REACH Program.
- We will make this reduction(similar to the 3 General Education Teachers) with the understanding that we may be seeking funding at a later date for the teaching positions.

**Savings: \$58,763**

## **Tier III: Remove 2 Transportation Buses Added for Growth**

- Based on our enrollment from Princeton Properties (85 students) I feel strongly that we will need these additional buses for transporting new students from the newly constructed developments (please refer to my enrollment projections from the new developments).
- The Planning Department recently (1/4/19) sent data indicating an additional 82 units of housing to be built beyond the 647 that I presented 2 months ago in my budget presentation.

**Savings: \$125,252**

# Tier III: Eliminate 6 Reading Interventionists at Elementary

Rdg Intervention at <i>Each</i> <u>K-2</u> School	Rdg Intervention at <i>Each</i> <u>3-5</u> School
Literacy Specialist (certified)	Literacy Specialist (certified)
Literacy Specialist (certified)	Reading Interventionist
Reading Interventionist	Reading Interventionist
Reading Interventionist	Reading Interventionist

**Savings: \$132,000**

# Summary of Proposed Reductions

Tier 1	\$348,000
Tier 2	\$407,000
Tier 3	\$492,304
<b>Total Proposed Reductions</b>	<b>\$1,247,304</b>
Target to Meet Town Mgr's Recommendation	<u>\$1,247,088</u>
<i>Difference:</i>	<i>\$216</i>

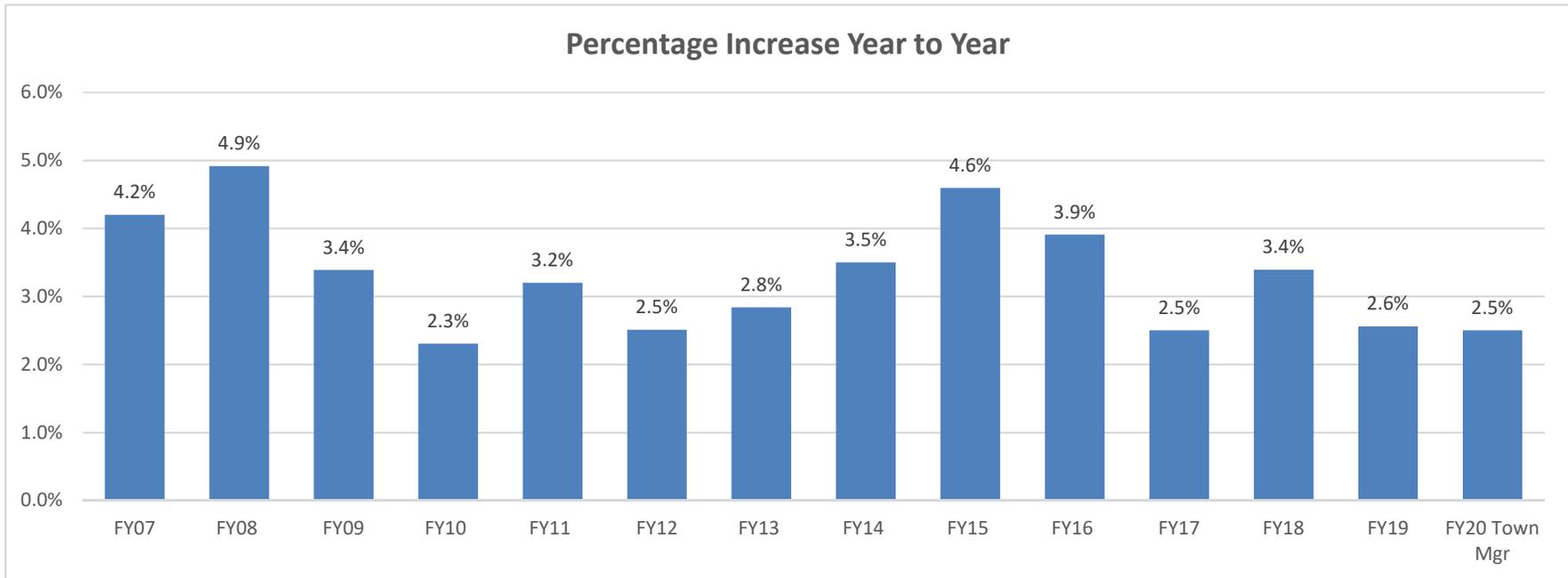
**Westford Public Schools  
General Fund Appropriation (Excluding**

**Fiscal Year      % Increase      Wastewater Treatment Plant Operations)      % Increase**

Fiscal Year	% Increase	Wastewater Treatment Plant Operations)	% Increase
FY07	4.2%	\$39,293,169	4.2%
FY08	4.9%	\$41,224,317	4.9%
FY09	3.4%	\$42,621,355	3.4%
FY10	2.3%	\$43,604,360	2.3%
FY11	3.2%	\$45,000,337	3.2%
FY12	2.5%	\$46,128,921	2.5%
FY13	2.8%	\$47,438,283	2.8%
FY14	3.5%	\$49,098,566	3.5%
FY15	4.6%	\$51,355,160	4.6%
FY16	3.9%	\$53,361,373	3.9%
FY17	2.5%	\$54,695,407	2.5%
FY18	3.4%	\$56,550,110	3.4%
FY19	2.6%	\$57,997,394	2.6%
FY20 Town Mgr	2.5%	\$59,447,329	2.5%

*PY budgets have been adjusted to remove WWTP for comparison purposes*

*including \$540,000 for override*  
*including \$530,000 for override*  
*including \$530,000 for override*



## FY 2019 Reductions to meet Town Managers target

3

Reduce budget for long term substitutes	100,000
Increase bus fee to \$275, with corresponding decrease in transportation budget	100,000
Prepay FY19 out-of-district tuitions at the end of FY18, with reduction in FY19 tuition budget	370,000
Net reductions in systemwide curriculum budget	70,000
Reduce new request for Technician to Technician Assistant	18,000
Reduce Reading Interventionist hours at Blanchard and Stony Brook	17,000
<b>Reduce new request for Facility Director &amp; Analyst ***</b>	<b>121,705</b>
Reduce 0.6 FTE WA Alt Ed staff	32,492
Reduce 2.0 FTE Blanchard Gr 7 mini-team	108,308
Plan to use FY19 Circuit Breaker receipts in FY19 instead of reserving for FY20	363,552
	1,301,057

**\*\*\* The Town Manager has recommended allocating additional revenue sources of \$69,032 to the School Department to fund these positions for FY 2019. The positions will be added mid-year.**

FY14-18 WPS Closeout History

	<b>Closeout</b>	<b>% of General Fund Appropriation</b>
FY14	\$ 250,691	0.5%
FY15	\$ 328,426	0.8%
FY16	\$ 433,705	0.6%
FY17	\$ 285,507	0.5%
FY18*	\$ 200,913	0.4%

\* \$75,000 transferred to the Special Education Reserve Fund

EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools



COURTNEY L. MORAN, M.Ed.  
Director of Pupil Services

KERRY CLERY  
Assistant Superintendent of  
Curriculum & Instruction

KATHLEEN AUTH  
Director of School Finance

## Westford Public Schools

### Administrative Offices

23 Depot St. • Westford, Massachusetts 01886  
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: September 29, 2014

To: School Committee  
From: Kathy Auth

Re: FY 2014 Fourth Quarter Fiscal Report - June 30, 2014

---

Presented below is a summary of the School Department's general fund state function totals as of the end of FY 2014. We are closing out \$250,691 from the general fund appropriation. Included with this report are schedules that show the composition of these balances in more detail in order to give you a better understanding of the underlying expenditures by category. I have also included a schedule that shows the comparable summary balances for FY 2006 through FY 2014 to provide historical perspective.

	<u>Budget</u>	<u>Spent/Encumb</u>	<u>Available</u>	<u>% Used</u>
Administration	\$ 1,349,647	\$ 1,293,944	\$ 55,703	95.9
Instructional	36,951,504	36,234,768	716,736	98.1
Other School Services	3,549,954	3,482,387	67,567	98.1
Plant Operations & Maint	4,778,816	5,067,234	(288,418)	106.0
Fixed Costs / Leases	206,500	192,969	13,531	93.4
Community Services	4,000	2,354	1,646	58.9
Acq of Fixed Assets	46,161	88,717	(42,556)	192.2
Tuitions (Reg & Special Ed)	<u>2,364,984</u>	<u>2,638,501</u>	<u>(273,517)</u>	<u>111.6</u>
	\$ 49,251,566	\$ 49,000,875	\$ 250,691	99.5

The recent history of the School Department closeouts from the operating fund is as follows:

	<u>Closeout</u>	<u>% of appropriation</u>
FY 2014	\$250,691	.5%
FY 2013	\$300,951	.6%
FY 2012	\$259,765	.6%
FY 2011	\$339,679	.8%
FY 2010	\$235,862	.5%
FY 2009	\$227,515	.5%

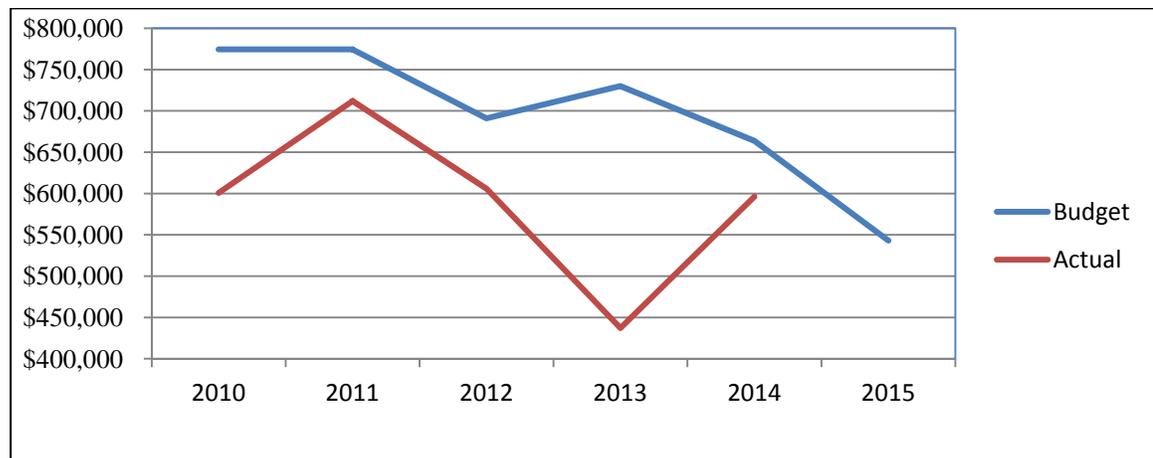
## General Fund Variances

Variances between actual expenditures and budgeted expenditures arise for many different reasons including personnel changes, program requirements, evolving student needs, and facility requirements. The following comments explain some of the major variances from budget for FY 2014. Many of these variances have also been noted in prior quarterly reports

- Function 2305/2310/2315/2340/2700/2800 Classroom Teachers, Teacher Specialists, Coordinators/Team Leaders, Library/Media, Guidance, Psychologists:  
The combined available balance of \$546,461 in these Functions results primarily from personnel changes that have occurred since October 2012 when the FY 2014 budget was prepared. This equals approximately 1.9% of the original budget in those categories.
- Function 2320 Medical/Therapeutic Services:  
The deficit in this Function is (\$237,640) for the year. The \$893,297 budget includes funds for speech and occupational therapist salaries, and for other required services that are provided by outside contractors. The types of outside contracted services that are provided include physical therapy, services provided by mobility and hearing specialists, behavior therapy and other consultant costs. The deficit results primarily from the contracted services line item. Actual expenditures on contracted services for the last five years have averaged \$251,500, with this year's total significantly higher at \$333,226, compared to a budget of \$95,076. We have been able to absorb this budget deficit in recent years because of savings realized in other budget lines, but it is becoming increasingly difficult to do so.
- Function 2325 Teacher Substitutes:  
This Function includes the cost of substitutes for teachers who are out of the classroom for any reason. There are two sub-categories. Short-term substitutes cover for teachers who are absent due to illness, approved attendance at professional development activities, and other day-to-day reasons. The short-term substitute expenditure was \$259,543 for the year, compared to a budget of \$253,677. Long-term substitutes cover for teachers who are on paid and partially-paid leaves of absence. There were 29 staff members on paid leaves for varying lengths of time in FY 2014, slightly fewer than in the prior year, and the substitute cost was \$235,663, compared to a budget of \$300,000. The FY 2013 expense for long-term substitutes was \$311,000 and the cost in FY 2012 was \$270,000. The FY 2015 budget was increased to \$325,000, based on the trend of rising annual costs in this category.
- Function 2330 Instructional Assistants:  
The available balance in this Function is \$91,713. Unused contractual course reimbursements represent \$10,700 of this total. The remainder results from savings related to staff turnover, and savings compared to budget from the summer program that is offered for special needs students.
- Function 2410 through 2455 Instructional Supplies:  
The combined available balance in the instructional supply accounts is \$200,508. This is 20% of the combined budget for these categories. In addition to the \$802,000 for supplies that was charged to the general fund, an additional \$75,000 was charged to the School Choice account as planned budget offsets of \$25,000 for site-based per pupil costs and \$50,000 for district-wide materials costs.

- Function 3300 Transportation:  
The available balance in this Function is \$66,945, attributable to savings achieved in the regular day transportation accounts. Fewer mid-day kindergarten buses were required due to a drop in the number of mid-day kindergarten bus riders, and no fuel adjustment was needed under the terms of the contract with the bus company. Special Education transportation actual costs were very close to the budgeted amount.
  
- Function 3510 Athletics:  
The deficit in this Function is (\$56,924). Transportation costs for the athletic teams have increased substantially in recent years, yet user fees required to cover this and other costs have not been increased since FY 2010. We took some of these costs into the operating budget this year to enable the Athletic Revolving Fund to begin FY 2015 with sufficient funds for fall season start-up expenses. The budget offset of \$15,000 for a portion of the administrative assistant's salary was not booked for the same reason.
  
- Function 4120 Heating of Buildings:  
The available balance in this Function at the end of the year is \$67,622. The Town's 5-year contract with Direct Energy for the supply of natural gas expired at the end of October 2012, and all departments then began using National Grid as the supplier at a rate that was lower than the prior contractual cost. This resulted in significant savings for FY 2013 and FY 2014. Because of the anticipated surplus in the Heating category for this year, a budget transfer was approved for FY 2014 that reallocated \$46,161 from Function 4120 (Heat) to Function 7300 (Fixed Assets) to supplement the funding for the Westford Academy Bleacher Project. The FY 2015 budget has also been adjusted down to \$543,000 based on trends for the past several years; this is rather lean, and if costs rise or we experience a particularly cold winter there will be increased pressure on the total budget. This is an area for which it is extremely difficult to forecast and budget, due to the variability of the cost of energy and to variations in the winter temperatures from year to year.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2010	\$774,309	\$600,729	\$173,580
2011	\$774,309	\$711,994	\$62,315
2012	\$691,000	\$605,742	\$85,258
2013	\$730,000	\$437,080	\$292,920
2014	\$663,839	\$596,217	\$67,622
2015	\$543,000		



EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools



COURTNEY L. MORAN, M.Ed.  
Director of Pupil Services

KERRY CLERY  
Assistant Superintendent of  
Curriculum & Instruction

KATHLEEN AUTH  
Director of School Finance

## Westford Public Schools

Administrative Offices

23 Depot St. • Westford, Massachusetts 01886  
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: September 14, 2015

To: School Committee  
From: Kathy Auth

Re: FY 2015 Fourth Quarter Fiscal Report - June 30, 2015

Presented below is a summary of the School Department's general fund state function totals as of the end of FY 2015. We are closing out \$328,426 from the general fund appropriation. Included with this report are schedules that show the composition of these balances in more detail in order to give you a better understanding of the underlying expenditures by category. I have also included a schedule that shows the comparable summary balances for FY 2006 through FY 2015 to provide historical perspective.

	<u>Budget</u>	<u>Spent/Encumb</u>	<u>Available</u>	<u>% Used</u>
Administration	\$ 1,569,603	\$ 1,360,726	\$ 208,877	86.7
Instructional	38,716,553	38,078,392	638,161	98.4
Other School Services	3,726,694	3,646,607	80,087	97.9
Plant Operations & Maint	4,552,553	4,961,066	(408,513)	109.0
Fixed Costs / Leases	203,500	201,150	2,350	98.8
Community Services	4,000	3,455	545	86.4
Acq of Fixed Assets	-	54,621	(54,621)	
Tuitions (Reg & Special Ed)	<u>2,582,257</u>	<u>2,720,717</u>	<u>(138,460)</u>	<u>105.4</u>
	\$ 51,355,160	\$ 51,026,734	\$ 328,426	99.4

The recent history of the School Department closeouts from the operating fund is as follows:

	<u>Closeout</u>	<u>% of appropriation</u>
FY 2015	\$328,426	.6%
FY 2014	\$250,691	.5%
FY 2013	\$300,951	.6%
FY 2012	\$259,765	.6%
FY 2011	\$339,679	.8%
FY 2010	\$235,862	.5%

## General Fund Variances

Variances between actual expenditures and budgeted expenditures arise for many different reasons including personnel changes, program requirements, evolving student needs, and facility requirements. The following comments explain some of the major variances from budget for FY 2015.

- Function 1420 Human Resources:  
The available balance of \$177,950 in this Function is primarily the unused balance in the compensation reserve account. Only two employee contracts, covering fewer than 50 employees, were settled when the FY 2015 budget was prepared. An estimate of the amount required to settle the remaining employee contracts was included in the compensation reserve account.
- Function 2305/2310/2315/2340/2700/2800 Classroom Teachers, Teacher Specialists, Coordinators/Team Leaders, Library/Media, Guidance, Psychologists:  
The combined available balance of \$514,654 in these Functions results primarily from personnel changes that have occurred since November 2013 when the FY 2015 budget salary detail was prepared. This is approximately 1.7% of the original budget in those categories.
- Function 2320 Medical/Therapeutic Services:  
The deficit in this Function is (\$126,233) for the year. The \$985,239 budget includes funds for speech and occupational therapist salaries, and for other required services that are provided by outside contractors. The types of outside contracted services that are provided include physical therapy, services provided by mobility and hearing specialists, behavior therapy and other consultant costs. The deficit results primarily from the contracted services line item. Actual expenditures on contracted services for the last five years have averaged \$260,468. This year's total is \$286,586, compared to a budget of \$119,076. We have been able to absorb this budget deficit in recent years because of savings realized in other budget lines.
- Function 2325 Teacher Substitutes:  
This Function includes the cost of substitutes for teachers who are out of the classroom for any reason. There are two sub-categories. Short-term substitutes cover for teachers who are absent due to illness, approved attendance at professional development activities, and other day-to-day reasons. The short-term substitute expenditure was \$248,536 for the year, compared to a budget of \$253,995. Long-term substitutes cover for teachers who are on paid and partially-paid leaves of absence. There were 34 staff members on leaves for varying lengths of time in FY 2015, and the corresponding substitute cost was \$199,088, compared to a budget of \$325,000. It is difficult to estimate the cost of long-term substitutes from year to year because we don't know who will be on leave or whether their leave will be fully paid, partially paid or unpaid. The cost for the past few years is shown below.

	<u>Long-term Substitute Costs</u>	
	<u>Budget</u>	<u>Actual</u>
FY 2015	\$325,000	\$199,088
FY 2014	\$300,000	\$235,663
FY 2013	\$235,000	\$311,421
FY 2012	\$150,000	\$270,368

- Function 2330 Instructional Assistants:  
The available balance in this Function is \$68,814. Unused contractual course reimbursements represent \$4,322 of this total. The remainder results from savings related to staff changes, and savings compared to budget from the summer program that is offered for special needs students.

- Function 2357 Professional Development:  
The available balance in this Function is \$99,283. Unused contractual course reimbursements represent \$27,772 of this total. Where possible, other sources of funds such as grants have been used to pay for professional development activities, and this resulted in substantial budget savings in FY 2015.
- Function 2410 through 2455 Instructional Supplies:  
The combined deficit in the instructional supply accounts, including site based and system wide categories, is (\$114,227). Knowing that there would be available funds at year end, the decision was made to purchase instructional materials and equipment that might otherwise not have been possible. Elementary science materials (\$63,000), hardware to complete the Blanchard Learning Commons project (\$27,000) and materials for the robotics classes at Westford Academy (\$20,000) are several examples of the strategic purchases that were made. We were also able to purchase certain technology inventory items that will enable the district to address the needs of students and staff when computers and other devices are temporarily removed from service for repairs.
- Function 3300 Transportation:  
The available balance in this Function is \$112,749, mainly attributable to savings achieved in the regular day transportation accounts. Fewer mid-day kindergarten buses were required than had been budgeted for and no fuel adjustment was needed under the terms of the contract with the bus company. Special Education transportation actual costs were very close to the budgeted amount.
- Function 3400 Food Services:  
School lunch operations are accounted for separately in the Food Service revolving account. The cafeterias operated at close to break-even this year, but there were some expenses that were funded by the operating budget, specifically costs related to workers compensation wages that had to be paid (\$10,270) and software and hardware costs related to the Point of Sale (POS) system (\$11,546). We anticipate that the POS system costs will eventually be able to be funded by the revolving account, but workers compensation expenses, when they occur, will remain the responsibility of the district budget.
- Function 3510 Athletics:  
The deficit in this Function is (\$46,949). Transportation costs for the athletic teams have increased substantially in recent years, yet participation fees required to cover this and other costs have not been increased since FY 2010. We took some of these expenses into the operating budget this year to enable the Athletic Revolving Fund to begin FY 2016 with sufficient funds for fall season start-up expenses. The budget offset of \$15,000 for a portion of the administrative assistant's salary was not booked for the same reason. Participation fees have been increased slightly for FY 2016 to address the rising cost of athletic operations.
- Function 4110 Custodial Services:  
The deficit balance in this Function is (\$76,667). In recent years we have had to increase the hours for a few of our part-time custodians in order to maintain the level of cleanliness in our buildings that is expected and required. In addition, there are many student activities that require custodial presence throughout the year, and these costs are also absorbed within the custodial budget.

○ Function 4120 Heating of Buildings:

The available balance in this Function at the end of the year is \$12,306. The Town entered into a two year natural gas supply contract in March 2015, and hopefully this will lead to more certainty for budget purposes for the next few years. This is an area that is extremely difficult to project, due to the variability of the cost of energy and to variations in the winter temperatures from year to year. The following chart summarizes the heating costs for the past few years.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2015	\$543,000	\$530,694	\$12,306
2014	\$663,839	\$596,217	\$67,622
2013	\$730,000	\$437,080	\$292,920
2012	\$691,000	\$605,742	\$85,258
2011	\$774,309	\$711,994	\$62,315
2010	\$774,309	\$600,729	\$173,580

○ Function 4130 Utility Services:

The available balance in this Function at year end is \$54,404. This is primarily in the electricity accounts, as net-metering project savings began to be realized in FY 2015. We expect to realize additional savings in FY 2016 since the final rollout of the two projects has now been completed.

○ Function 4210/4220/4225/4300 Grounds & Building Maintenance and Building Security:

The combined deficit in these Functions at the end of the year is (\$380,213), continuing the trend that we have seen for some time. Though we haven't been able to substantially increase the budget appropriations for these categories, we have continued to address the important grounds and maintenance needs of 10 school buildings, four waste treatment plants, and the Beacon Street maintenance facility, relying on savings in other areas to do so. This year there were substantial challenges related to the severe winter weather that we experienced, as well as a costly unexpected repair that was needed last summer to replace the high voltage electricity cables from the pole at the street to the pad mount transformer at Westford Academy. The following chart summarizes recent years' results, excluding waste treatment plant operations costs which have now been transferred to the Water Department.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2015	\$821,878	\$1,202,091	(\$380,213)
2014	\$811,327	\$1,164,588	(\$353,261)
2013	\$787,031	\$1,083,791	(\$296,760)
2012	\$786,248	\$939,787	(\$153,539)

○ Function 7000 Replacement/Acquisition of Fixed Assets:

This Function represents unbudgeted expenditures made for fixed assets using operating funds. The total for FY 2015 was \$54,621, representing \$23,500 for a hot water tank at the Miller School that needed to be replaced, and \$24,785 to replace the emergency generator at Abbot. An additional \$6,336 was spent on options for the vehicles that were primarily funded by the capital appropriation.

## **Special Education Tuition Expense**

Since there are several funding sources for Special Education tuitions, I have presented a summary of the FY 2012 through FY 2015 expenditures on the following page. The amount that is included in the general fund appropriation for each year is determined by first estimating the anticipated expenditures for the following year, and then reducing this by an amount that is expected to be funded by Circuit Breaker receipts. If there are operating funds available at the end of the year, we consider whether it is possible to prepay a portion of the following year's known tuitions, in order to provide us with some leverage in the event that there are unanticipated placements in the following year.

It is important to note that the tuition projection changes throughout the year based on changes in student placements and move-ins/move-outs. This is readily evident with the FY 2015 figures. When the budget for FY 2015 was being prepared in the fall of 2013/2014, the projected total tuition expense for FY 2015 was estimated to be \$4,462,113. The actual tuition expense for FY 2015 was \$3,888,274, a favorable variance of \$573,839. This is the first year in recent memory where the variance has been favorable. As a result, we were able to preserve current year Circuit Breaker receipts for use in FY 2016 and we were still able to prepay several FY 2016 tuitions at the end of FY 2015.

## **Revolving Funds and Capital Appropriations**

A summary schedule of the activity in the revolving fund accounts for FY 2015 is attached for your review. I have included explanatory comments on the schedule to provide additional information concerning the balances in the funds. I will be happy to answer your questions on Monday night, and I hope that you find that the summaries presented in this report are useful as we move forward with the development of the FY 2017 budget.

<b><u>SPECIAL ED TUITIONS:</u></b>	<b><u>FY 2012</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>
Projected Special Ed Tuitions:				
to be funded by General Fund	1,930,990	1,830,992	2,314,984	2,517,257
to be funded by Circuit Breaker	437,701	832,691	900,000	1,944,856
to be funded by MSEC Credit	<u>-</u>	<u>-</u>	<u>88,000</u>	<u>-</u>
Total tuition projection	<u>2,368,691</u>	<u>2,663,683</u>	<u>3,302,984</u>	<u>4,462,113</u>
% increase (decrease) projected		12.5%	24.0%	35.1%
Total tuition expense incurred for the year:				
Pre-paid in the prior year	334,390	200,467	154,006	337,721
Charged to the general fund in the current year	2,047,714	1,996,825	2,239,742	2,368,428
Charged to MSEC credit	-	-	176,748	-
Charged to Circuit Breaker	477,800	857,092	1,018,681	1,182,125
Charged to Circuit Breaker extraordinary relief	<u>-</u>	<u>-</u>	<u>234,873</u>	<u>-</u>
Total actual tuition expense	<u>2,859,904</u>	<u>3,054,384</u>	<u>3,824,050</u>	<u>3,888,274</u>
% increase (decrease) actual		6.8%	25.2%	1.7%
Variance - Budget Projection to Actual	<u>(491,213)</u>	<u>(390,701)</u>	<u>(521,066)</u>	<u>573,839</u>
General Fund details - per Fiscal Report:				
General Fund appropriation	1,930,990	1,830,992	2,314,984	2,517,257
Current tuitions charged to the general fund	2,047,714	1,996,825	2,239,742	2,368,428
Pre-paid tuitions for the following year	<u>200,467</u>	<u>154,006</u>	<u>337,721</u>	<u>338,848</u>
Total expense charged to general fund	<u>2,248,181</u>	<u>2,150,831</u>	<u>2,577,463</u>	<u>2,707,276</u>
General Fund variance per Fiscal Report (see FY 2015 reconciliation below)	<u>(317,191)</u>	<u>(319,839)</u>	<u>(262,479)</u>	<u>(190,019)</u>
Current year tuition expense variance				573,839
Use of operating funds instead of current year Circuit Breaker		<i>actual</i>	1,182,125	
		<i>projected</i>	<u>(1,944,856)</u>	<u>(762,731)</u>
Difference in tuition prepayments		<i>FY 2014</i>	337,721	
		<i>FY 2015</i>	<u>(338,848)</u>	<u>(1,127)</u>
General Fund variance per Fiscal Report				<u>(190,019)</u>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
4TH QUARTER FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>TOTAL</b>	<b>AVAILABLE</b>	<b>%</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>EXP/ENCUMB</b>	<b>BUDGET</b>	<b>USED</b>
1110 SCHOOL COMMITTEE	7,930	6,954	-	6,954	976	87.7%
1210 SUPERINTENDENT OF SCHOOLS	291,277	269,497	1,102	270,599	20,678	92.9%
1220 ASSISTANT SUPERINTENDENT	197,074	199,051	-	199,051	(1,977)	101.0%
1410 BUSINESS OFFICE	412,624	378,515	20,711	399,225	13,399	96.8%
1420 HUMAN RESOURCES & BENEFITS	319,477	140,622	905	141,527	177,950	44.3%
1430 LEGAL SERVICES	61,382	58,191	8,912	67,102	(5,720)	109.3%
1450 INFORMATION MGT/TECHNOLOGY	279,839	276,268	-	276,268	3,571	98.7%
2110 CURRICULUM DIRECTORS	400,661	370,741	4,375	375,116	25,545	93.6%
2210 SCHOOL LEADERSHIP - BUILDING	2,619,244	2,590,389	5,583	2,595,972	23,273	99.1%
2250 NON-INSTR BUILDING TECHNOLOGY	28,800	28,832	-	28,832	(32)	100.1%
2305 CLASSROOM TEACHERS	22,650,616	22,404,178	-	22,404,178	246,438	98.9%
2310 TEACHER SPECIALISTS	3,943,658	3,771,013	2,699	3,773,712	169,946	95.7%
2315 TEAM LEADERS/INSTR COORD STIPENDS	515,689	503,641	4,589	508,230	7,459	98.6%
2320 MEDICAL/THERAPEUTIC SERVICES	985,239	1,101,467	10,005	1,111,472	(126,233)	112.8%
2325 TEACHER SUBSTITUTES	578,995	447,519	105	447,624	131,371	77.3%
2330 INSTRUCTIONAL ASSISTANTS	2,612,471	2,539,462	4,195	2,543,657	68,814	97.4%
2340 LIBRARY/MEDIA CENTER SALARIES	666,823	620,759	70	620,829	45,994	93.1%
2355 SUBSTITUTES FOR PROF DEVELOPMT	37,100	42,746	-	42,746	(5,646)	115.2%
2357 PROFESSIONAL DEVELOPMT EXPENSES	520,540	403,094	18,163	421,257	99,283	80.9%
2410 TEXTBOOKS & RELATED MEDIA	231,547	205,163	66,662	271,824	(40,277)	117.4%
2415 LIBRARY INSTRUCTIONAL MATERIAL	28,900	22,161		22,161	6,739	76.7%
2420 INSTRUCTIONAL EQUIPMENT	31,495	34,826	19,775	54,601	(23,106)	173.4%
2430 GENERAL INSTRUCTIONAL SUPPLIES	457,693	360,574	67,748	428,322	29,371	93.6%
2440 OTHER INSTRUCTIONAL SERVICES	67,861	67,014	1,928	68,942	(1,081)	101.6%
2451 CLASSROOM INSTRUCT TECHNOLOGY	85,173	121,344	22,778	144,122	(58,949)	169.2%
2453 LIBRARY INSTRUCTIONAL HARDWARE	375	3,537	26,984	30,521	(30,146)	8138.9%
2455 INSTRUCTIONAL SOFTWARE	51,478	43,856	4,400	48,256	3,222	93.7%
2710 GUIDANCE & ADJUSTMT COUNSELORS	1,876,106	1,842,935	1,706	1,844,641	31,465	98.3%
2720 TESTING & ASSESSMENT	52,600	31,239	-	31,239	21,361	59.4%
2800 PSYCHOLOGICAL SERVICES	273,489	259,002	1,135	260,137	13,352	95.1%
3100 PARENT LIAISON SERVICES	-	140	-	140	(140)	
3200 MEDICAL/HEALTH SERVICES	605,062	596,297	185	596,482	8,580	98.6%
3300 TRANSPORTATION SERVICES	2,417,625	2,274,943	10,884	2,285,826	131,799	94.5%
3400 FOOD SERVICES	-	21,816	-	21,816	(21,816)	
3510 ATHLETICS	451,316	498,265	-	498,265	(46,949)	110.4%
3520 OTHER STUDENT ACTIVITIES	180,691	170,544	-	170,544	10,147	94.4%
3600 SCHOOL SECURITY	72,000	73,534	-	73,534	(1,534)	102.1%
4110 CUSTODIAL SERVICES	1,784,161	1,794,021	66,807	1,860,828	(76,667)	104.3%
4120 HEATING OF BUILDINGS	543,000	530,694	-	530,694	12,306	97.7%
4130 UTILITY SERVICES	960,700	890,943	15,353	906,296	54,404	94.3%
4210 MAINTENANCE OF GROUNDS	73,600	85,244	2,736	87,980	(14,380)	119.5%
4220 MAINTENANCE OF BUILDINGS	712,778	979,209	47,434	1,026,643	(313,865)	144.0%
4225 BUILDING SECURITY	35,500	54,289	-	54,289	(18,789)	152.9%
4230 MAINTENANCE OF EQUIPMENT	87,494	88,428	3,159	91,586	(4,092)	104.7%
4300 EXTRAORDINARY MAINTENANCE	-	33,179	-	33,179	(33,179)	
4400 NETWORKING & TELECOM	87,000	73,002	-	73,002	13,998	83.9%
4450 TECHNOLOGY MAINTENANCE	268,320	282,333	14,236	296,569	(28,249)	110.5%
5150 EMPLOYEE SEPARATION COSTS	50,000	56,190	-	56,190	(6,190)	112.4%
5260 NON-EMPLOYEE INSURANCE	6,000	4,167	300	4,467	1,533	74.5%
5300 RENTAL/LEASE OF EQUIPMENT	147,500	134,425	6,068	140,493	7,007	95.2%
6200 CIVIC ACTIVITIES	4,000	3,455	-	3,455	545	86.4%
7300/7400 EQUIPMENT ACQUISITION	-	50,048	4,573	54,621	(54,621)	
9000 TUITIONS	2,582,257	2,260,888	459,829	2,720,717	(138,460)	105.4%
<b>TOTAL GENERAL FUND</b>	<b>51,355,160</b>	<b>50,100,641</b>	<b>926,093</b>	<b>51,026,734</b>	<b>328,426</b>	<b>99.4%</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>1110 SCHOOL COMMITTEE</u>					
1 PERSONAL SERVICES	-	-	-	-	-
2 EXPENSES	7,930	6,954	-	6,954	976
TOTAL SCHOOL COMMITTEE	7,930	6,954	-	6,954	976
<u>1210 SUPERINTENDENT OF SCHOOLS</u>					
1 PERSONAL SERVICES	250,187	250,582	-	250,582	(395)
2 EXPENSES	41,090	18,914	1,102	20,016	21,074
TOTAL SUPERINTENDENT OF SCHOOLS	291,277	269,497	1,102	270,599	20,678
<u>1220 ASSISTANT SUPERINTENDENT</u>					
1 PERSONAL SERVICES	189,974	191,270	-	191,270	(1,296)
2 EXPENSES	7,100	7,781	-	7,781	(681)
TOTAL ASSISTANT SUPERINTENDENT	197,074	199,051	-	199,051	(1,977)
<u>1410 BUSINESS OFFICE</u>					
1 PERSONAL SERVICES	344,374	342,578	36	342,614	1,760
2 EXPENSES	68,250	35,937	20,675	56,611	11,639
TOTAL BUSINESS OFFICE	412,624	378,515	20,711	399,225	13,399
<u>1420 HUMAN RESOURCES &amp; BENEFITS</u>					
1 PERSONAL SERVICES	129,152	133,141	-	133,141	(3,989)
1 COMPENSATION RESERVE	173,631	-	-	-	173,631
2 EXPENSES	16,694	7,481	905	8,386	8,308
TOTAL HUMAN RESOURCES & BENEFITS	319,477	140,622	905	141,527	177,950
<u>1430 LEGAL SERVICES</u>					
2 EXPENSES - SPECIAL ED	31,382	30,668	-	30,668	714
2 EXPENSES - GENERAL	30,000	27,523	8,912	36,434	(6,434)
TOTAL LEGAL SERVICES/SETTLEMENTS	61,382	58,191	8,912	67,102	(5,720)
<u>1450 INFORMATION MGT/TECHNOLOGY</u>					
1 PERSONAL SERVICES	172,539	173,103	-	173,103	(564)
2 EXPENSES	107,300	103,165	-	103,165	4,135
TOTAL INFORMATION MGT/TECHNOLOGY	279,839	276,268	-	276,268	3,571
	<b>1,569,603</b>	<b>1,329,097</b>	<b>31,629</b>	<b>1,360,726</b>	<b>208,877</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2110 CURRICULUM DIRECTORS</u>					
1 PERSONAL SERVICES	379,447	352,831	2,813	355,644	23,803
2 EXPENSES	21,214	17,910	1,562	19,473	1,741
TOTAL CURRICULUM DIRECTORS	400,661	370,741	4,375	375,116	25,545
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>					
1 PERSONAL SERVICES	2,470,225	2,480,562	2,424	2,482,987	(12,762)
2 EXPENSES	149,019	109,826	3,159	112,985	36,034
TOTAL SCHOOL LEADERSHIP - BUILDING	2,619,244	2,590,389	5,583	2,595,972	23,273
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>					
2 EXPENSES	28,800	28,832	-	28,832	(32)
TOTAL NON-INSTR BUILDING TECHNOLOGY	28,800	28,832	-	28,832	(32)
<u>2305 CLASSROOM TEACHERS</u>					
1 PERSONAL SERVICES	22,650,616	22,404,178	-	22,404,178	246,438
TOTAL CLASSROOM TEACHERS	22,650,616	22,404,178	-	22,404,178	246,438
<u>2310 TEACHER SPECIALISTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	873,972	810,955	-	810,955	63,017
1 PERSONAL SERVICES - SPECIAL EDUCATION	3,069,686	2,960,058	2,699	2,962,757	106,929
TOTAL TEACHER SPECIALISTS	3,943,658	3,771,013	2,699	3,773,712	169,946
<u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u>					
1 PERSONAL SERVICES	515,689	503,641	4,589	508,230	7,459
TOTAL INSTRUCTIONL COORD/TEAM LEADRS	515,689	503,641	4,589	508,230	7,459
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>					
1 PERSONAL SERVICES	866,163	823,118	1,768	824,887	41,276
2 EXPENSES	119,076	278,349	8,237	286,586	(167,510)
TOTAL MEDICAL/THERAPEUTIC SERVICES	985,239	1,101,467	10,005	1,111,472	(126,233)
<u>2325 TEACHER SUBSTITUTES</u>					
1 PERSONAL SERVICES - SHORT TERM SUBS	253,995	248,431	105	248,536	5,459
1 PERSONAL SERVICES - LONG TERM SUBS	325,000	199,088	-	199,088	125,912
TOTAL TEACHER SUBSTITUTES	578,995	447,519	105	447,624	131,371
<u>2330 INSTRUCTIONAL ASSISTANTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,026,287	1,003,267	-	1,003,267	23,020
1 PERSONAL SERVICES - SPECIAL EDUCATION	1,570,709	1,526,589	2,648	1,529,237	41,472
2 EXPENSES	15,475	9,606	1,547	11,153	4,322
TOTAL INSTRUCTIONAL ASSISTANTS	2,612,471	2,539,462	4,195	2,543,657	68,814
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>					
1 PERSONAL SERVICES	666,823	620,759	70	620,829	45,994
TOTAL LIBRARY/MEDIA CENTER SALARIES	666,823	620,759	70	620,829	45,994

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2355 SUBSTITUTES FOR PROF DEVELOPMT</u>					
1 PERSONAL SERVICES	37,100	42,746	-	42,746	(5,646)
TOTAL SUBSTITUTES FOR PROF DEVELOPMT	37,100	42,746	-	42,746	(5,646)
<u>2357 PROFESSIONAL DEVELOPMENT EXPENSES</u>					
1 PERSONAL SERVICES	306,942	306,909	-	306,909	33
2 EXPENSES - COURSE REIMBURSEMENT	114,325	69,052	17,500	86,553	27,772
2 EXPENSES - SITE PROF DEVELOPMENT	23,500	8,041	500	8,541	14,959
2 EXPENSES - S'WIDE PD,OTHER	75,773	19,090	163	19,254	56,519
TOTAL PROFESSIONAL DEVELOPMENT EXP	520,540	403,094	18,163	421,257	99,283
<u>2410 TEXTBOOKS &amp; RELATED MEDIA</u>					
SYSTEMWIDE	184,697	179,018	63,059	242,077	(57,380)
WESTFORD ACADEMY	38,000	19,111	3,603	22,713	15,287
BLANCHARD	7,600	6,705	-	6,705	895
STONY BROOK	1,250	328	-	328	922
TOTAL TEXTBOOKS & RELATED MEDIA	231,547	205,163	66,662	271,824	(40,277)
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>					
2 EXPENSES	28,900	22,161	-	22,161	6,739
TOTAL LIBRARY INSTRUCTIONAL MATERIAL	28,900	22,161	-	22,161	6,739
<u>2420 INSTRUCTIONAL EQUIPMENT</u>					
2 EXPENSES, SWIDE	31,495	34,826	19,775	54,601	(23,106)
TOTAL INSTRUCTIONAL EQUIPMENT	31,495	34,826	19,775	54,601	(23,106)
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>					
GENERAL ED SYSTEMWIDE	3,642	2,646	-	2,646	996
SPECIAL ED SYSTEMWIDE	27,453	15,641	2,468	18,108	9,345
WESTFORD ACADEMY	115,280	91,565	18,291	109,857	5,423
BLANCHARD	41,172	35,690	7,586	43,276	(2,104)
STONY BROOK	60,575	36,336	13,252	49,588	10,987
ABBOT	45,037	41,707	5,390	47,097	(2,060)
CRISAFULLI	40,739	23,182	4,312	27,494	13,245
DAY	40,909	41,329	6,626	47,955	(7,046)
MILLER	28,116	24,936	5,426	30,362	(2,246)
NABNASSET	30,264	19,211	2,241	21,451	8,813
ROBINSON	23,506	26,383	2,156	28,539	(5,033)
PRESCHOOL	1,000	1,948	-	1,948	(948)
TOTAL GENERAL INSTRUCTIONAL SUPPLIES	457,693	360,574	67,748	428,322	29,371
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>					
1 PERSONAL SERVICES - INTERN/BRIDGE PROG	17,500	19,400	-	19,400	(1,900)
2 EXPENSES - TEACHER & COORD MILEAGE	8,200	3,687	1,928	5,615	2,585
2 EXPENSES - LIVING LAB	21,970	22,876	-	22,876	(906)
2 EXPENSES - 504 ACCOM & OTHER	20,191	21,051	-	21,051	(860)
TOTAL OTHER INSTRUCTIONAL SERVICES	67,861	67,014	1,928	68,942	(1,081)

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2451 CLASSROOM INSTRUCT TECHNOLOGY</u>					
2 EXPENSES - SITE BASED	70,173	92,584	680	93,264	(23,091)
2 EXPENSES - SYSTEMWIDE	15,000	28,760	22,099	50,858	(35,858)
<b>TOTAL CLASSROOM INSTRUCT TECHNOLOGY</b>	<b>85,173</b>	<b>121,344</b>	<b>22,778</b>	<b>144,122</b>	<b>(58,949)</b>
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	375	3,537	26,984	30,521	(30,146)
<b>TOTAL LIBRARY INSTRUCTIONAL HARDWARE</b>	<b>375</b>	<b>3,537</b>	<b>26,984</b>	<b>30,521</b>	<b>(30,146)</b>
<u>2455 INSTRUCTIONAL SOFTWARE</u>					
2 EXPENSES - SITE BASED	18,530	21,195	-	21,195	(2,665)
2 EXPENSES - SYSTEMWIDE	32,948	22,662	4,400	27,062	5,886
<b>TOTAL INSTRUCTIONAL SOFTWARE</b>	<b>51,478</b>	<b>43,856</b>	<b>4,400</b>	<b>48,256</b>	<b>3,222</b>
<u>2710 GUIDANCE &amp; ADJUSTMT COUNSELORS</u>					
1 PERSONAL SERVICES	1,860,134	1,830,891	1,706	1,832,597	27,537
2 EXPENSES	15,972	12,044	-	12,044	3,928
<b>TOTAL GUIDANCE &amp; ADJUSTMT COUNSELORS</b>	<b>1,876,106</b>	<b>1,842,935</b>	<b>1,706</b>	<b>1,844,641</b>	<b>31,465</b>
<u>2720 TESTING &amp; ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS AIDES	13,000	14,390	-	14,390	(1,390)
2 EXPENSES	39,600	16,849	-	16,849	22,751
<b>TOTAL TESTING &amp; ASSESSMENT</b>	<b>52,600</b>	<b>31,239</b>	<b>-</b>	<b>31,239</b>	<b>21,361</b>
<u>2800 PSYCHOLOGICAL SERVICES</u>					
1 PERSONAL SERVICES	254,846	225,923	-	225,923	28,923
2 EXPENSES	18,643	33,079	1,135	34,214	(15,571)
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>273,489</b>	<b>259,002</b>	<b>1,135</b>	<b>260,137</b>	<b>13,352</b>
	<b>38,716,553</b>	<b>37,815,491</b>	<b>262,901</b>	<b>38,078,392</b>	<b>638,161</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>3100 PARENT LIAISON SERVICES</u>					
2 EXPENSES	-	140	-	140	(140)
	-	140	-	140	(140)
<u>3200 MEDICAL/HEALTH SERVICES</u>					
1 PERSONAL SERVICES	576,002	568,131	-	568,131	7,871
2 EXPENSES	29,060	28,165	185	28,351	709
TOTAL MEDICAL/HEALTH SERVICES	605,062	596,297	185	596,482	8,580
<u>3300 TRANSPORTATION SERVICES</u>					
REGULAR DAY TRANSPORTATION	1,577,625	1,483,839	190	1,484,029	93,596
SPECIAL ED TRANSPORTATION	840,000	810,154	10,694	820,848	19,152
	2,417,625	2,293,993	10,884	2,304,876	112,749
<u>3400 FOOD SERVICE</u>					
1 PERSONAL SERVICES - WORKERS COMP	-	10,270		10,270	(10,270)
2 EXPENSES - POS SYSTEM/COMPUTER EQUIP	-	11,546		11,546	(11,546)
TOTAL FOOD SERVICE	-	21,816	-	21,816	(21,816)
<u>3510 ATHLETICS</u>					
1 PERSONAL SERVICES	449,316	458,746		458,746	(9,430)
2 EXPENSES	2,000	39,519		39,519	(37,519)
TOTAL ATHLETICS	451,316	498,265	-	498,265	(46,949)
<u>3520 OTHER STUDENT ACTIVITIES</u>					
1 PERSONAL SERVICES	171,107	144,532		144,532	26,575
2 EXPENSES	9,584	6,962		6,962	2,622
TOTAL OTHER STUDENT ACTIVITIES	180,691	151,494	-	151,494	29,197
<u>3600 SCHOOL SECURITY</u>					
1 SCHOOL RESOURCE OFFICER	72,000	67,699	-	67,699	4,301
1 SCHOOL SAFETY ADVISOR STIPEND	-	1,500	-	1,500	(1,500)
2 OTHER EXPENSE	-	4,335	-	4,335	(4,335)
	72,000	73,534	-	73,534	(1,534)
	<b>3,726,694</b>	<b>3,635,538</b>	<b>11,069</b>	<b>3,646,607</b>	<b>80,087</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>4110 CUSTODIAL SERVICES</b>					
CUSTODIAL SALARIES & SUBS	1,505,228	1,540,638	9,256	1,549,894	(44,666)
CUSTODIAL OVERTIME - REGULAR	83,600	101,668	1,337	103,005	(19,405)
CUSTODIAL OVERTIME - SNOW	12,600	20,115	-	20,115	(7,515)
CLOTHING ALLOWANCES	25,000	26,250	-	26,250	(1,250)
SUPPLIES & CONTRACTED SERVICES	157,733	105,351	56,214	161,565	(3,832)
<b>TOTAL CUSTODIAL SERVICES</b>	<b>1,784,161</b>	<b>1,794,021</b>	<b>66,807</b>	<b>1,860,828</b>	<b>(76,667)</b>
<b>4120 HEATING OF BUILDINGS</b>					
2 EXPENSES	543,000	530,694	-	530,694	12,306
<b>TOTAL HEATING OF BUILDINGS</b>	<b>543,000</b>	<b>530,694</b>	<b>-</b>	<b>530,694</b>	<b>12,306</b>
<b>4130 UTILITY SERVICES</b>					
ELECTRICITY	807,000	754,695	13,040	767,735	39,265
NON-HEAT FUEL	7,700	3,486	-	3,486	4,214
WATER	71,000	60,674	25	60,699	10,301
TELEPHONE	75,000	72,088	2,288	74,376	624
<b>TOTAL UTILITY SERVICES</b>	<b>960,700</b>	<b>890,943</b>	<b>15,353</b>	<b>906,296</b>	<b>54,404</b>
<b>4210 MAINTENANCE OF GROUNDS</b>					
2 EXPENSES	73,600	85,244	2,736	87,980	(14,380)
<b>TOTAL MAINTENANCE OF GROUNDS</b>	<b>73,600</b>	<b>85,244</b>	<b>2,736</b>	<b>87,980</b>	<b>(14,380)</b>
<b>4220 MAINTENANCE OF BUILDINGS</b>					
MAINTENANCE SALARIES	352,595	391,703	1,353	393,056	(40,461)
MAINTENANCE OVERTIME - REGULAR & SNOW	23,500	25,843	-	25,843	(2,343)
MAINT/CUSTODIAL SUMMER WORK CREW	10,154	30,235	9,500	39,735	(29,581)
LICENSE, CLOTHING & TRAVEL ALLOWANCES	7,600	9,169	-	9,169	(1,569)
MAINTENANCE, SEPTIC & TRTMT PLANTS	1,000	20,809	-	20,809	(19,809)
MAINTENANCE, VEHICLES (INCL FUEL)	47,250	55,327	916	56,243	(8,993)
<i>OTHER BUILDING MAINTENANCE EXPENSES:</i>	<i>270,679</i>				
MAINTENANCE, SYSTEMWIDE UNCLASSIFIED		86,148	2,185	88,333	
MAINTENANCE, CONTRACTED SNOW REMOVAL		45,686	-	45,686	
MAINTENANCE, INSPECTION SERVICES		5,570	-	5,570	
MAINTENANCE, HVAC		85,728	-	85,728	
MAINTENANCE, PLUMBING		18,299	-	18,299	
MAINTENANCE, ELECTRICAL		12,345	279	12,624	
MAINTENANCE, ELEC UPGRADES (N-GRID)		82,517	-	82,517	
MAINTENANCE, FLOORS		53,255	18,403	71,657	
MAINTENANCE, DOORS		8,464	-	8,464	
MAINTENANCE, WINDOWS		1,250	455	1,705	
MAINTENANCE, PAINT		10,094	11,683	21,778	
MAINTENANCE, ROOF		22,081	-	22,081	
MAINTENANCE, PEST CONTROL		2,229	260	2,489	
MAINTENANCE, ELEVATOR		6,167	2,400	8,567	
MAINTENANCE, 504 COMPLIANCE		-	-	-	
MAINTENANCE, HAZ MAT		6,291	-	6,291	
	<i>270,679</i>	<i>446,124</i>	<i>35,665</i>	<i>481,789</i>	<i>(211,110)</i>
<b>TOTAL MAINTENANCE OF BUILDINGS</b>	<b>712,778</b>	<b>979,209</b>	<b>47,434</b>	<b>1,026,643</b>	<b>(313,865)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>4225 BUILDING SECURITY</b>					
2 EXPENSES	35,500	54,289		54,289	(18,789)
<b>TOTAL BUILDING SECURITY</b>	<b>35,500</b>	<b>54,289</b>	<b>-</b>	<b>54,289</b>	<b>(18,789)</b>
<b>4230 MAINTENANCE OF EQUIPMENT</b>					
OFFICE EQUIPMENT	6,500	611	2,149	2,760	3,740
INSTRUCTIONAL EQUIPMENT	27,650	12,436	875	13,311	14,339
OTHER EQUIPMENT	53,344	75,381	135	75,516	(22,172)
<b>TOTAL MAINTENANCE OF EQUIPMENT</b>	<b>87,494</b>	<b>88,428</b>	<b>3,159</b>	<b>91,586</b>	<b>(4,092)</b>
<b>4300 EXTRAORDINARY MAINTENANCE</b>					
2 ACADEMY TRANSFORMER REPAIRS	-	33,179	-	33,179	(33,179)
	-	33,179	-	33,179	(33,179)
<b>4400 NETWORKING &amp; TELECOM</b>					
2 EXPENSES	87,000	73,002	-	73,002	13,998
<b>TOTAL NETWORKING &amp; TELECOM</b>	<b>87,000</b>	<b>73,002</b>	<b>-</b>	<b>73,002</b>	<b>13,998</b>
<b>4450 TECHNOLOGY MAINTENANCE</b>					
1 PERSONAL SERVICES	200,444	225,674	1,494	227,168	(26,724)
2 EXPENSES	67,876	56,659	12,742	69,401	(1,525)
<b>TOTAL TECHNOLOGY MAINTENANCE</b>	<b>268,320</b>	<b>282,333</b>	<b>14,236</b>	<b>296,569</b>	<b>(28,249)</b>
	<b>4,552,553</b>	<b>4,811,342</b>	<b>149,725</b>	<b>4,961,066</b>	<b>(408,513)</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2015 - AS OF 6/30/15**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>5150 EMPLOYEE SEPARATION COSTS</u>					
CONTRACTUAL PAYMENTS	50,000	56,190	-	56,190	(6,190)
	50,000	56,190	-	56,190	(6,190)
<u>5260 NON-EMPLOYEE INSURANCE</u>					
2 EXPENSES	6,000	4,167	300	4,467	1,533
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,167	300	4,467	1,533
<u>5300 RENTAL/LEASE OF EQUIPMENT</u>					
OFFICE EQUIPMENT	126,400	96,679	5,056	101,735	24,665
MAINTENANCE VEHICLES	15,000	34,512	-	34,512	(19,512)
OTHER EQUIPMENT	6,100	3,235	1,012	4,246	1,854
TOTAL RENTAL/LEASE OF EQUIPMENT	147,500	134,425	6,068	140,493	7,007
	<b>203,500</b>	<b>194,782</b>	<b>6,368</b>	<b>201,150</b>	<b>2,350</b>
<u>6200 CIVIC ACTIVITIES</u>					
1 PERSONAL SERVICES	2,500	3,455	-	3,455	(955)
2 EXPENSES	1,500	-	-	-	1,500
TOTAL CIVIC ACTIVITIES	<b>4,000</b>	<b>3,455</b>	<b>-</b>	<b>3,455</b>	<b>545</b>
<u>7300 EQUIPMENT/ACQUISITION</u>					
HOT WATER HEATER/TANK, MILLER	-	23,500		23,500	(23,500)
EMERGENCY GENERATOR, ABBOT	-	24,785		24,785	(24,785)
MAINTENANCE TRUCK BALANCE	-	1,763	4,573	6,336	(6,336)
	<b>-</b>	<b>50,048</b>	<b>4,573</b>	<b>54,621</b>	<b>(54,621)</b>
<u>9300 - 9400 TUITIONS</u>					
<u>REGULAR ED:</u>					
2 EXPENSES - NON-MEMBER VOTECH/ALT ED	65,000	13,441	-	13,441	51,559
<u>SPECIAL ED:</u>					
2 EXPENSES - PRIVATE DAY	605,936	863,784	171,965	1,035,750	(429,814)
2 EXPENSES - PRIVATE RESIDENTIAL	1,404,901	772,728	287,863	1,060,592	344,309
2 EXPENSES - OTHER MASS PUBLIC SCHOOLS	67,662	73,442	-	73,442	(5,780)
2 EXPENSES - COLLABORATIVES	438,758	537,493	-	537,493	(98,735)
TOTAL SPECIAL EDUCATION TUITION	2,517,257	2,247,448	459,829	2,707,276	(190,019)
TOTAL TUITION	<b>2,582,257</b>	<b>2,260,888</b>	<b>459,829</b>	<b>2,720,717</b>	<b>(138,460)</b>

5000s Separation/Fixed/Leases  
6000s Community Services  
7000s Fixed Assets  
9000s Tuitions  
Balances at 6/30/15

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2015**

**FY 2015**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,569,603	\$ 1,360,726	\$ 208,877	86.7
2000's Instructional	38,716,553	38,078,392	638,161	98.4
3000's Other School Services	3,726,694	3,646,607	80,087	97.9
4000's Plant Operations & Maintenance	4,552,553	4,961,066	(408,513)	109.0
5000's Separation / Fixed / Leases	203,500	201,150	2,350	98.8
6000's Community Services	4,000	3,455	545	86.4
7000's Acq of Fixed Assets	-	54,621	(54,621)	
9000's Tuitions	2,582,257	2,720,717	(138,460)	105.4
	<b>\$ 51,355,160</b>	<b>\$ 51,026,734</b>	<b>\$ 328,426</b>	<b>99.4</b>

**FY 2014**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,349,647	\$ 1,293,944	\$ 55,703	95.9
2000's Instructional	36,951,504	36,234,768	716,736	98.1
3000's Other School Services	3,549,954	3,482,387	67,567	98.1
4000's Plant Operations & Maintenance	4,778,816	5,067,234	(288,418)	106.0
5000's Separation / Fixed / Leases	206,500	192,969	13,531	93.4
6000's Community Services	4,000	2,354	1,646	58.9
7000's Acq of Fixed Assets	46,161	88,717	(42,556)	192.2
9000's Tuitions	2,364,984	2,638,501	(273,517)	111.6
	<b>\$ 49,251,566</b>	<b>\$ 49,000,875</b>	<b>\$ 250,691</b>	<b>99.5</b>

**FY 2013**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,330,168	\$ 1,375,832	\$ (45,664)	103.4
2000's Instructional	35,917,745	35,275,721	642,024	98.2
3000's Other School Services	3,393,217	3,404,999	(11,782)	100.3
4000's Plant Operations & Maintenance	4,879,661	4,755,746	123,915	97.5
5000's Separation / Fixed / Leases	191,500	213,626	(22,126)	111.6
6000's Community Services	4,000	2,690	1,310	67.3
7000's Acq of Fixed Assets	-	52,995	(52,995)	
9000's Tuitions	1,874,992	2,208,723	(333,731)	117.8
	<b>\$ 47,591,283</b>	<b>\$ 47,290,332</b>	<b>\$ 300,951</b>	<b>99.4</b>

**FY 2012**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,288,233	\$ 1,319,716	\$ (31,483)	102.4
2000's Instructional	34,803,323	33,625,067	1,178,256	96.6
3000's Other School Services	3,217,309	3,156,884	60,425	98.1
4000's Plant Operations & Maintenance	4,823,196	4,864,566	(41,370)	100.9
5000's Separation / Fixed / Leases	191,500	174,609	16,891	91.2
6000's Community Services	4,000	6,383	(2,383)	159.6
7000's Acq of Fixed Assets	13,370	-	13,370	0.0
9000's Tuitions	1,930,990	2,294,931	(363,941)	118.8
	<b>\$ 46,271,921</b>	<b>\$ 45,442,156</b>	<b>\$ 829,765</b>	<b>98.2</b>

(Note: target closeout was \$570K.)

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2015**

**FY 2011**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,217,981	\$ 1,220,611	\$ (2,630)	100.2
2000's Instructional	34,458,655	33,787,924	670,731	98.1
3000's Other School Services	3,057,321	3,081,950	(24,629)	100.8
4000's Plant Operations & Maintenance	4,999,629	5,065,570	(65,941)	101.3
5000's Separation / Fixed / Leases	156,500	133,048	23,452	85.0
6000's Community Services	4,000	2,634	1,366	65.9
7000's Acq of Fixed Assets	13,370	32,044	(18,674)	239.7
9000's Tuitions	1,235,881	1,479,877	(243,996)	119.7
	<b>\$ 45,143,337</b>	<b>\$ 44,803,658</b>	<b>\$ 339,679</b>	<b>99.2</b>

**FY 2010**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,285,877	\$ 1,226,776	\$ 59,101	95.4
2000's Instructional	33,072,822	32,721,736	351,086	98.9
3000's Other School Services	3,029,940	3,043,844	(13,904)	100.5
4000's Plant Operations & Maintenance	4,923,970	4,833,310	90,660	98.2
5000's Separation / Fixed / Leases	156,500	130,790	25,710	83.6
6000's Community Services	4,000	3,946	54	98.7
7000's Acq of Fixed Assets	13,370	50,565	(37,195)	378.2
9000's Tuitions	1,235,881	1,475,531	(239,650)	119.4
	<b>\$ 43,722,360</b>	<b>\$ 43,486,498</b>	<b>\$ 235,862</b>	<b>99.5</b>

**FY 2009**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,242,119	\$ 1,211,500	\$ 30,619	97.5
2000's Instructional	32,437,452	31,691,593	745,859	97.7
3000's Other School Services	2,906,275	2,891,063	15,212	99.5
4000's Plant Operations & Maintenance	4,743,758	4,963,001	(219,243)	104.6
5000's Separation / Fixed / Leases	156,500	144,726	11,774	92.5
6000's Community Services	4,000	5,801	(1,801)	145.0
7000's Acq of Fixed Assets	13,370	5,462	7,908	40.9
9000's Tuitions	1,235,881	1,598,694	(362,813)	129.4
	<b>\$ 42,739,355</b>	<b>\$ 42,511,840</b>	<b>\$ 227,515</b>	<b>99.5</b>

**FY 2008**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,214,255	\$ 1,191,332	\$ 22,923	98.1
2000's Instructional	31,244,464	30,477,433	767,031	97.5
3000's Other School Services	2,670,909	2,681,682	(10,773)	100.4
4000's Plant Operations & Maintenance	4,804,166	4,941,172	(137,006)	102.9
5000's Separation / Fixed / Leases	196,200	148,688	47,512	75.8
6000's Community Services	3,072	1,654	1,418	53.8
7000's Acq of Fixed Assets	23,370	87,204	(63,834)	373.1
9000's Tuitions	1,185,881	1,481,080	(295,199)	124.9
	<b>\$ 41,342,317</b>	<b>\$ 41,010,245</b>	<b>\$ 332,072</b>	<b>99.2</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2015**

**FY 2007**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 979,136	\$ 1,051,950	\$ (72,814)	107.4
2000's Instructional	30,065,530	29,160,786	904,744	97.0
3000's Other School Services	2,536,731	2,590,181	(53,450)	102.1
4000's Plant Operations & Maintenance	4,688,749	4,989,137	(300,388)	106.4
5000's Separation / Fixed / Leases	165,704	182,190	(16,486)	109.9
6000's Community Services	3,072	4,024	(952)	131.0
7000's Acq of Fixed Assets	23,370	10,574	12,796	45.2
9000's Tuitions	948,877	1,198,947	(250,070)	126.4
	<b>\$ 39,411,169</b>	<b>\$ 39,187,789</b>	<b>\$ 223,380</b>	<b>99.4</b>

**FY 2006**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 906,475	\$ 943,556	\$ (37,081)	104.1
2000's Instructional	29,013,341	28,181,684	831,657	97.1
3000's Other School Services	2,412,893	2,462,358	(49,465)	102.1
4000's Plant Operations & Maintenance	4,150,122	5,000,404	(850,282)	120.5
5000's Separation / Fixed / Leases	152,751	184,916	(32,165)	121.1
6000's Community Services	2,572	1,775	797	69.0
7000's Acq of Fixed Assets	23,370	174,380	(151,010)	746.2
9000's Tuitions	1,085,739	626,614	459,125	57.7
	<b>\$ 37,747,263</b>	<b>\$ 37,575,687</b>	<b>\$ 171,576</b>	<b>99.5</b>

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/15**

	Balance at 7/1/14	Receipts	Expenses	Balance at 6/30/15	COMMENTS
<b>SCH CHOICE / CIRCUIT BREAKER:</b>					
School Choice	413,840	381,375	428,358	366,857	There were 65 incoming School Choice students in FY15 (64.4 FTE). Budget offsets were \$402,306 and other expenses charged to School Choice totaled \$26,052.
Circuit Breaker	1,182,125	1,465,546	1,182,125	1,465,546	The balance represents FY15 receipts for 36 eligible students, at a reimbursement rate of 73.5% of the net claim. This will be expended on tuition costs in FY16.
	<b>1,595,965</b>	<b>1,846,921</b>	<b>1,610,483</b>	<b>1,832,403</b>	
<b>OTHER OUTSIDE SOURCES:</b>					
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>					
Transportation Fees Revolving	7,293	500,480	485,000	22,773	The budget offset for FY15 was \$485,000.
WA Parking Fees	4,995	15,575	16,594	3,976	The fee for FY15 was \$50. Receipts are used to pay traffic attendant salary and parking lot maintenance.
<i>Other Revolving Accounts:</i>					
Athletic Revolving - Operations	53,294	486,968	497,698	42,564	The fee for FY15 was \$225 per sport. This has been increased for FY16 to \$275 for WA and \$240 for the middle schools in order to reflect rising costs.
Athletic Revolving - Turf Field	9,160	1,000	700	9,460	Receipts are from advertising fees paid. The balance will be used to cover future maintenance expenses for the turf field.
Custodial Extra Detail Revolving	1,360	47,482	46,108	2,734	Fees charged cover overtime wages paid.
Facility Use Revolving	22,892	26,685	32,879	16,698	Expenses include direct costs and allocated operating and custodial costs.
Simmons Partnership	53,628		22,776	30,852	The brought forward balance was generated by a professional development program that was offered in conjunction with Simmons College in prior years. The balance in the account is used to fund staff professional development.
Lost Books Revolving	9,785	1,536	1,029	10,292	Balances belong primarily to the middle schools and the high school.
Kindergarten Extended Day	92,549	245,763	294,216	44,096	Fees were constant from FY09 through FY15, but have been increased in FY16 to reflect rising costs.
Special Ed Integrated Preschool	68,814	226,892	228,805	66,901	The fee account covers portions of the salaries for several teachers, aides, a behavior specialist, and a coordinator. A small amount is also used for supplies and contracted services for the preschool.
Special Ed Integrated Kindergarten	77,202	67,376	94,607	49,971	There are two classrooms of full-day integrated kindergarten at the Miller School. The fee account funds a portion of the salaries of two teachers and four aides.
WA Grey Ghost Academy	15,675	37,450	46,850	6,275	Enrichment programs for students at WA. The balance is for summer 2015 programs.
Gr 9-12 Activity Fees	14,443	39,000	34,462	18,981	The planned budget offset was \$30,000 for FY15.
Gr 6-8 Activity Fees	45,508	28,165	35,725	37,948	The planned budget offset was \$39,750 for FY15.
Gr 3-5 Instrumental Fees	10,000	129,322	129,322	10,000	The fees generated by this optional program are used to pay part of the salaries of the instrumental music teachers who provide instruction.
5th Grade Environmental Program	6,968	30,438	29,396	8,010	The expenditures include \$4,000 paid to the Conservation Commission for the use of the Town-owned property at East Boston Camps.
Elementary Early Arrival Option	10,024	73,995	75,845	8,174	The annual fee was \$200 per student in FY15. Direct costs are charged to the account throughout the year. The fee for FY16 has been increased to \$250 to reflect rising costs.

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/15**

	Balance at 7/1/14	Receipts	Expenses	Balance at 6/30/15	COMMENTS
Summer School for Performing Arts	103,518	275,538	187,377	191,679	Program receipts are used to pay the expenses of the popular summer program, to supplement the year-round co-curricular activities of the Grade 6-12 Theater Arts programs, and to help fund improvements to the Performing Arts Center. The balance at June 30th includes deposits for the program that will take place in July and August of 2015.
Middle School Techno Summer Camp	969		969	-	A technology summer program for middle school students ran several years ago and a small balance remained when it was discontinued. These funds were expended in FY15 on various middle school technology purchases, since that was the population that was served by the techno-camp.
Other Elementary Programs	943		943	-	A program from several years ago, known as STREAMS, provided services to non-Title I eligible students when Westford was part of that grant program. The decision was made to use the balance in the account to supplement the literacy programs at the elementary level, which is the population that was served by the STREAMS program.
Miscellaneous School Activities	-	60,603	60,603	-	
<b>TOTAL - OTHER OUTSIDE SOURCE</b>	<b>609,019</b>	<b>2,294,268</b>	<b>2,321,904</b>	<b>581,383</b>	
<b>TOTAL</b>	<b>2,204,984</b>	<b>4,141,189</b>	<b>3,932,387</b>	<b>2,413,786</b>	

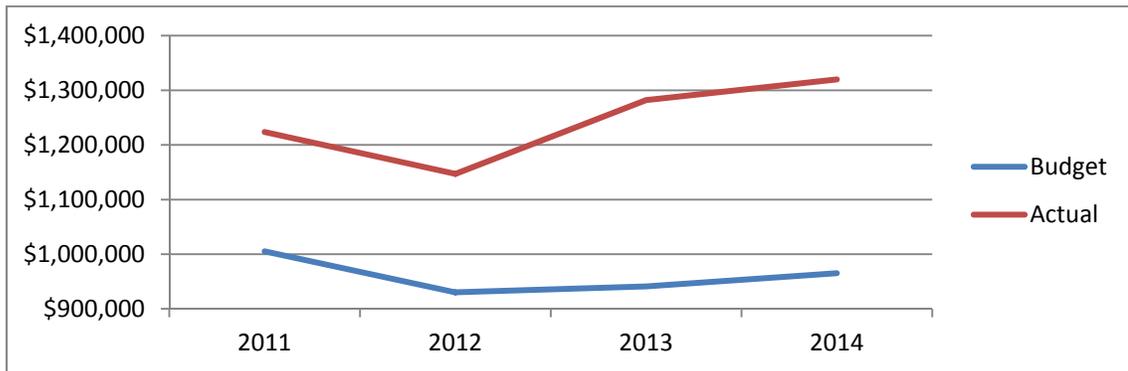
- Function 4130 Utility Services:

The deficit in this Function at year end is (\$25,777). This is due to the fact that we reduced the budget for electricity by \$100,000 in anticipation of savings from the net metering contract that was negotiated by the Town in FY 2013. The solar projects that were the basis for the net metering contract did not come online until the summer of 2014 however, so there were no savings in FY 2014.

- Function 4210/4220/4225 Grounds Maintenance, Building Maintenance & Building Security:

The combined deficit in these Functions at the end of the year is (\$354,489), continuing the trend that we have seen for some time. Though we haven't been able to substantially increase the budget appropriations for these categories, we have continued to address the important grounds and maintenance needs of 10 school buildings, four waste treatment plants, and the Beacon Street maintenance facility, relying on savings in other areas to do so.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2011	\$1,005,357	\$1,223,723	(\$218,366)
2012	\$930,248	\$1,146,933	(\$216,685)
2013	\$941,031	\$1,282,103	(\$341,072)
2014	\$965,327	\$1,319,816	(\$354,489)



- Function 5150 Employee Separation Costs:

The deficit in this Function at the end of the year is (\$17,036). The total expenditure was \$67,036, down from \$71,037 in FY 2013, representing payments to 14 retirees from six different bargaining groups.

- Function 7000 Replacement/Acquisition of Fixed Assets:

This Function represents expenditures made for capital items using operating budget funds. As mentioned earlier, a budget transfer of \$46,161 moved funds from the utility accounts to meet the contract bid cost of the bleacher project at Westford Academy. An additional \$10,107 was spent for the bleachers on electrical materials needed by our own maintenance staff, which completed certain aspects of the project in order to keep the total cost as low as possible. An unanticipated expenditure of \$20,750 was made in June to replace a burner/ boiler at Stony Brook. And we purchased a portable stage at a cost of \$11,699 that will be used primarily at Westford Academy for graduation and other events, saving us money in future years on rentals.

## Special Education Tuition Expense

Since there are several funding sources for Special Education tuitions, I have presented a summary of the FY 2011, FY 2012, FY 2013 and FY 2014 expenditures below. The amount that is included in the general fund appropriation for each year is determined by first estimating the anticipated expenditures for the following year, and then reducing this by an amount that is expected to be funded by Circuit Breaker receipts. It is important to note that the tuition projections change throughout the year depending on changes in student placements, yet the budget appropriation does not. If there are operating funds available at the end of the year, we consider whether it is possible to pre-pay a portion of the following year's known tuitions, in order to provide us with some leverage in the event that there are unanticipated placements in the following year. This ability to pre-pay at the end of the year has been particularly important as a means to stretch the budget allocation for the following year. The district qualified for Circuit Breaker extraordinary relief in FY 2014 and FY 2011 because of the fact that our tuition expenditures increased by more than 25% compared to the prior year. As the following chart shows, the actual year-to-year increase in tuitions from FY 2011 to FY 2014 has been substantial.

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
<u>Tuition Expense - All Sources of Funds:</u>				
Budget for Special Ed Tuitions:				
General Fund	\$ 1,235,881	\$ 1,930,990	\$ 1,830,992	\$ 2,314,984
Circuit Breaker	414,119	437,701	832,691	900,000
MSEC Credit	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,000</u>
Total budgeted for tuition	1,650,000	2,368,691	2,663,683	3,302,984
Total tuition expense incurred for the year:				
Pre-paid in the prior year	179,905	334,390	200,467	154,006
Charged to the general fund in the current year	1,145,487	2,047,714	1,996,825	2,239,742
Charged to IDEA Stimulus Grant	368,546	-	-	-
Charged to SFSF Stimulus Grant	120,009	-	-	-
Charged to MSEC credit	-	-	-	176,748
Charged to regular Circuit Breaker funds	421,338	477,800	857,092	1,018,681
Charged to Circuit Breaker extraordinary relief	<u>197,002</u>	<u>-</u>	<u>-</u>	<u>234,873</u>
<b>Total tuition expense</b>	<b><u>2,432,287</u></b>	<b><u>2,859,904</u></b>	<b><u>3,054,384</u></b>	<b><u>3,824,050</u></b>
<b>% increase (decrease)</b>		<b>17.6%</b>	<b>6.8%</b>	<b>25.2%</b>
Excess expenditure compared to budget sources	<u>\$ (782,287)</u>	<u>\$ (491,213)</u>	<u>\$ (390,701)</u>	<u>\$ (521,066)</u>
<u>General Fund details - per Fiscal Report:</u>				
General Fund appropriation	\$ 1,235,881	\$ 1,930,990	\$ 1,830,992	\$ 2,314,984
Current tuitions charged to the general fund	1,145,487	2,047,714	1,996,825	2,239,742
Pre-paid tuitions for the following year	<u>334,300</u>	<u>200,467</u>	<u>154,006</u>	<u>337,721</u>
	<u>1,479,787</u>	<u>2,248,181</u>	<u>2,150,831</u>	<u>2,577,463</u>
General Fund variance per Fiscal Report	<u>\$ (243,906)</u>	<u>\$ (317,191)</u>	<u>\$ (319,839)</u>	<u>\$ (262,479)</u>

## **Revolving Funds and Capital Appropriations**

A summary schedule of the activity in the revolving fund accounts for FY 2014 is attached for your review. I have included explanatory comments on the schedule to provide additional information concerning the balances in the funds. I have also attached a schedule that summarizes the capital appropriations and expenditures for FY 2014.

I will be happy to answer your questions on Monday night, and I hope that you find that the summaries presented in this report are useful as we move forward with the development of the FY 2014 budget.

**Westford Public Schools**  
**Capital Project Summary - June 30, 2014**

Abbot and Robinson Boiler Replacements (Art 16, 3/2013 ATM)

Capital Appropriation	180,000
Expenditures in FY14	<u>(122,000)</u>
Closeout	<u>58,000</u>

Westford Academy Network Infrastructure (Art 16, 3/2013 ATM)

Capital Appropriation	20,000
Expenditures in FY14	<u>(3,565)</u>
Funds to be carried over to FY15; job completed 6/2014 but not paid until July	<u>16,435</u>

Robinson / Day Window Feasibility & Design

Capital Appropriation (Art 19, 3/2012 ATM)	50,000
Capital Appropriation (Art 7, 10/2013 STM)	<u>350,000</u>
	400,000
Expenditures in FY14	<u>(221,776)</u>
Funds to be carried over to FY15 to cover remaining design costs (construction in FY15/FY16)	<u>178,224</u>

Westford Academy Bleachers - Football Stadium

Project Cost Summary:

Capital Appropriation (Art 16, 3/2013 ATM)	550,000
FY14 Operating Fund Budget Transfer	46,161
FY14 Additional use of operating budget funds	<u>10,107</u>
	606,268
Expenditures in FY14	<u>(606,268)</u>
Closeout	<u>-</u>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>TOTAL</b>	<b>AVAILABLE</b>	<b>%</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>EXP/ENCUMB</b>	<b>BUDGET</b>	<b>USED</b>
1110 SCHOOL COMMITTEE	7,930	6,203	-	6,203	1,727	78.2%
1210 SUPERINTENDENT OF SCHOOLS	282,040	270,408	-	270,408	11,632	95.9%
1220 ASSISTANT SUPERINTENDENT	191,264	194,003	-	194,003	(2,739)	101.4%
1410 BUSINESS OFFICE	401,509	362,033	3,171	365,204	36,305	91.0%
1420 HUMAN RESOURCES & BENEFITS	137,571	130,338	650	130,988	6,583	95.2%
1430 LEGAL SERVICES	61,382	58,486	6,544	65,030	(3,648)	105.9%
1450 INFORMATION MGT/TECHNOLOGY	267,951	262,108	-	262,108	5,843	97.8%
2110 CURRICULUM DIRECTORS	369,088	369,319	9,675	378,994	(9,906)	102.7%
2210 SCHOOL LEADERSHIP - BUILDING	2,535,160	2,539,674	4,539	2,544,213	(9,053)	100.4%
2250 NON-INSTR BUILDING TECHNOLOGY	26,000	17,150	-	17,150	8,850	66.0%
2305 CLASSROOM TEACHERS	21,708,156	21,298,968	471	21,299,439	408,717	98.1%
2310 TEACHER SPECIALISTS	3,638,982	3,537,065	140	3,537,205	101,777	97.2%
2315 TEAM LEADERS/INSTR COORD STIPENDS	484,804	486,048	-	486,048	(1,244)	100.3%
2320 MEDICAL/THERAPEUTIC SERVICES	893,297	1,120,385	10,552	1,130,937	(237,640)	126.6%
2325 TEACHER SUBSTITUTES	553,677	495,207	-	495,207	58,470	89.4%
2330 INSTRUCTIONAL ASSISTANTS	2,480,868	2,387,841	1,314	2,389,155	91,713	96.3%
2340 LIBRARY/MEDIA CENTER SALARIES	631,190	641,994	-	641,994	(10,804)	101.7%
2355 SUBSTITUTES FOR PROF DEVELOPMT	37,100	27,481	-	27,481	9,619	74.1%
2357 PROFESSIONAL DEVELPMT EXPENSES	474,286	412,295	28,006	440,301	33,985	92.8%
2410 TEXTBOOKS & RELATED MEDIA	281,547	124,183	11,304	135,487	146,060	48.1%
2415 LIBRARY INSTRUCTIONAL MATERIAL	28,350	23,220	-	23,220	5,130	81.9%
2420 INSTRUCTIONAL EQUIPMENT	32,870	15,503	2,792	18,295	14,575	55.7%
2430 GENERAL INSTRUCTIONAL SUPPLIES	467,698	376,464	65,238	441,702	25,996	94.4%
2440 OTHER INSTRUCTIONAL SERVICES	55,361	44,883	100	44,983	10,378	81.3%
2451 CLASSROOM INSTRUCT TECHNOLOGY	85,923	86,205	10,176	96,382	(10,459)	112.2%
2453 LIBRARY INSTRUCTIONAL HARDWARE	375	909	1,975	2,884	(2,509)	769.2%
2455 INSTRUCTIONAL SOFTWARE	50,398	39,061	-	39,061	11,337	77.5%
2710 GUIDANCE & ADJUSTMT COUNSELORS	1,815,035	1,750,229	-	1,750,229	64,806	96.4%
2720 TESTING & ASSESSMENT	52,600	28,871	-	28,871	23,729	54.9%
2800 PSYCHOLOGICAL SERVICES	248,739	265,530	-	265,530	(16,791)	106.8%
3200 MEDICAL/HEALTH SERVICES	577,265	557,322	328	557,650	19,615	96.6%
3300 TRANSPORTATION SERVICES	2,263,668	2,168,794	27,929	2,196,723	66,945	97.0%
3400 FOOD SERVICES	-	6,650	-	6,650	(6,650)	
3510 ATHLETICS	442,657	456,501	43,079	499,581	(56,924)	112.9%
3520 OTHER STUDENT ACTIVITIES	194,364	151,710	4,058	155,768	38,596	80.1%
3600 SCHOOL SECURITY	72,000	66,016	-	66,016	5,984	91.7%
4110 CUSTODIAL SERVICES	1,758,062	1,761,721	6,311	1,768,032	(9,970)	100.6%
4120 HEATING OF BUILDINGS	663,839	593,446	2,772	596,217	67,622	89.8%
4130 UTILITY SERVICES	960,700	900,593	85,884	986,477	(25,777)	102.7%
4210 MAINTENANCE OF GROUNDS	73,600	87,613	7,218	94,831	(21,231)	128.8%
4220 MAINTENANCE OF BUILDINGS	856,227	1,048,651	74,684	1,123,335	(267,108)	131.2%
4225 BUILDING SECURITY	35,500	100,203	1,447	101,650	(66,150)	286.3%
4230 MAINTENANCE OF EQUIPMENT	97,494	104,093	444	104,537	(7,043)	107.2%
4400 NETWORKING & TELECOM	74,000	50,732	-	50,732	23,268	68.6%
4450 TECHNOLOGY MAINTENANCE	259,394	238,333	3,090	241,423	17,971	93.1%
5150 EMPLOYEE SEPARATION COSTS	50,000	55,869	11,168	67,036	(17,036)	134.1%
5260 NON-EMPLOYEE INSURANCE	6,000	4,360	-	4,360	1,640	72.7%
5300 RENTAL/LEASE OF EQUIPMENT	150,500	120,250	1,323	121,573	28,927	80.8%
6200 CIVIC ACTIVITIES	4,000	2,354	-	2,354	1,646	58.8%
7300 EQUIPMENT ACQUISITION	46,161	84,567	4,150	88,717	(42,556)	192.2%
9000 TUITIONS	2,364,984	2,170,357	468,144	2,638,501	(273,517)	111.6%
<b>TOTAL GENERAL FUND</b>	<b>49,251,566</b>	<b>48,102,199</b>	<b>898,676</b>	<b>49,000,875</b>	<b>250,691</b>	<b>99.5%</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>1110 SCHOOL COMMITTEE</u>					
1 PERSONAL SERVICES	-	-	-	-	-
2 EXPENSES	7,930	6,203	-	6,203	1,727
<b>TOTAL SCHOOL COMMITTEE</b>	<b>7,930</b>	<b>6,203</b>	<b>-</b>	<b>6,203</b>	<b>1,727</b>
<u>1210 SUPERINTENDENT OF SCHOOLS</u>					
1 PERSONAL SERVICES	241,550	242,744	-	242,744	(1,194)
2 EXPENSES	40,490	27,664	-	27,664	12,826
<b>TOTAL SUPERINTENDENT OF SCHOOLS</b>	<b>282,040</b>	<b>270,408</b>	<b>-</b>	<b>270,408</b>	<b>11,632</b>
<u>1220 ASSISTANT SUPERINTENDENT</u>					
1 PERSONAL SERVICES	184,964	187,565	-	187,565	(2,601)
2 EXPENSES	6,300	6,437	-	6,437	(137)
<b>TOTAL ASSISTANT SUPERINTENDENT</b>	<b>191,264</b>	<b>194,003</b>	<b>-</b>	<b>194,003</b>	<b>(2,739)</b>
<u>1410 BUSINESS OFFICE</u>					
1 PERSONAL SERVICES	335,259	331,269	-	331,269	3,990
2 EXPENSES	66,250	30,764	3,171	33,936	32,314
<b>TOTAL BUSINESS OFFICE</b>	<b>401,509</b>	<b>362,033</b>	<b>3,171</b>	<b>365,204</b>	<b>36,305</b>
<u>1420 HUMAN RESOURCES &amp; BENEFITS</u>					
1 PERSONAL SERVICES	120,877	124,564	-	124,564	(3,687)
1 COMPENSATION RESERVE	-	-	-	-	-
2 EXPENSES	16,694	5,775	650	6,425	10,269
<b>TOTAL HUMAN RESOURCES &amp; BENEFITS</b>	<b>137,571</b>	<b>130,338</b>	<b>650</b>	<b>130,988</b>	<b>6,583</b>
<u>1430 LEGAL SERVICES</u>					
2 EXPENSES - SPECIAL ED	31,382	28,039	495	28,533	2,849
2 EXPENSES - GENERAL	30,000	30,447	6,049	36,496	(6,496)
<b>TOTAL LEGAL SERVICES/SETTLEMENTS</b>	<b>61,382</b>	<b>58,486</b>	<b>6,544</b>	<b>65,030</b>	<b>(3,648)</b>
<u>1450 INFORMATION MGT/TECHNOLOGY</u>					
1 PERSONAL SERVICES	163,251	168,451	-	168,451	(5,200)
2 EXPENSES	104,700	93,657	-	93,657	11,043
<b>TOTAL INFORMATION MGT/TECHNOLOGY</b>	<b>267,951</b>	<b>262,108</b>	<b>-</b>	<b>262,108</b>	<b>5,843</b>
	<b>1,349,647</b>	<b>1,283,580</b>	<b>10,365</b>	<b>1,293,944</b>	<b>55,703</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2110 CURRICULUM DIRECTORS</u>					
1 PERSONAL SERVICES	355,274	352,501	7,800	360,301	(5,027)
2 EXPENSES	13,814	16,818	1,875	18,693	(4,879)
TOTAL CURRICULUM DIRECTORS	369,088	369,319	9,675	378,994	(9,906)
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>					
1 PERSONAL SERVICES	2,388,841	2,443,687	554	2,444,241	(55,400)
2 EXPENSES	146,319	95,987	3,984	99,972	46,347
TOTAL SCHOOL LEADERSHIP - BUILDING	2,535,160	2,539,674	4,539	2,544,213	(9,053)
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>					
2 EXPENSES	26,000	17,150	-	17,150	8,850
TOTAL NON-INSTR BUILDING TECHNOLOGY	26,000	17,150	-	17,150	8,850
<u>2305 CLASSROOM TEACHERS</u>					
1 PERSONAL SERVICES	21,708,156	21,298,968	471	21,299,439	408,717
TOTAL CLASSROOM TEACHERS	21,708,156	21,298,968	471	21,299,439	408,717
<u>2310 TEACHER SPECIALISTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	727,911	791,669	-	791,669	(63,758)
1 PERSONAL SERVICES - SPECIAL EDUCATION	2,911,071	2,745,396	140	2,745,536	165,535
TOTAL TEACHER SPECIALISTS	3,638,982	3,537,065	140	3,537,205	101,777
<u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u>					
1 PERSONAL SERVICES	484,804	486,048	-	486,048	(1,244)
TOTAL INSTRUCTIONL COORD/TEAM LEADRS	484,804	486,048	-	486,048	(1,244)
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>					
1 PERSONAL SERVICES	798,221	796,871	840	797,711	510
2 EXPENSES	95,076	323,514	9,712	333,226	(238,150)
TOTAL MEDICAL/THERAPEUTIC SERVICES	893,297	1,120,385	10,552	1,130,937	(237,640)
<u>2325 TEACHER SUBSTITUTES</u>					
1 PERSONAL SERVICES - SHORT TERM SUBS	253,677	259,543	-	259,543	(5,866)
1 PERSONAL SERVICES - LONG TERM SUBS	300,000	235,663	-	235,663	64,337
TOTAL TEACHER SUBSTITUTES	553,677	495,207	-	495,207	58,470
<u>2330 INSTRUCTIONAL ASSISTANTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	982,488	944,563	-	944,563	37,925
1 PERSONAL SERVICES - SPECIAL EDUCATION	1,482,905	1,438,503	1,314	1,439,817	43,088
2 EXPENSES	15,475	4,775	-	4,775	10,700
TOTAL INSTRUCTIONAL ASSISTANTS	2,480,868	2,387,841	1,314	2,389,155	91,713
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>					
1 PERSONAL SERVICES	631,190	641,994	-	641,994	(10,804)
TOTAL LIBRARY/MEDIA CENTER SALARIES	631,190	641,994	-	641,994	(10,804)

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2355 SUBSTITUTES FOR PROF DEVELOPMT</u>					
1 PERSONAL SERVICES	37,100	27,481	-	27,481	9,619
TOTAL SUBSTITUTES FOR PROF DEVELOPMT	37,100	27,481	-	27,481	9,619
<u>2357 PROFESSIONAL DEVELOPMENT EXPENSES</u>					
1 PERSONAL SERVICES	276,888	276,658	-	276,658	230
2 EXPENSES - COURSE REIMBURSEMENT	114,325	88,270	27,374	115,644	(1,319)
2 EXPENSES - SITE PROF DEVELOPMENT	23,500	11,383	185	11,568	11,932
2 EXPENSES - S'WIDE PD,OTHER	59,573	35,984	447	36,431	23,142
TOTAL PROFESSIONAL DEVELOPMENT EXP	474,286	412,295	28,006	440,301	33,985
<u>2410 TEXTBOOKS &amp; RELATED MEDIA</u>					
SYSTEMWIDE	234,697	103,484	22	103,507	131,190
WESTFORD ACADEMY	38,000	13,864	11,216	25,080	12,920
BLANCHARD	7,600	4,500	65	4,565	3,035
STONY BROOK	1,250	2,336	-	2,336	(1,086)
TOTAL TEXTBOOKS & RELATED MEDIA	281,547	124,183	11,304	135,487	146,060
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>					
2 EXPENSES	28,350	23,220	-	23,220	5,130
TOTAL LIBRARY INSTRUCTIONAL MATERIAL	28,350	23,220	-	23,220	5,130
<u>2420 INSTRUCTIONAL EQUIPMENT</u>					
2 EXPENSES, SWIDE	32,870	15,503	2,792	18,295	14,575
TOTAL INSTRUCTIONAL EQUIPMENT	32,870	15,503	2,792	18,295	14,575
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>					
GENERAL ED SYSTEMWIDE	3,642	1,986	-	1,986	1,656
SPECIAL ED SYSTEMWIDE	28,784	18,926	128	19,054	9,730
WESTFORD ACADEMY	116,149	102,490	18,241	120,730	(4,581)
BLANCHARD	38,975	29,003	7,339	36,343	2,632
STONY BROOK	53,688	30,837	6,712	37,549	16,139
ABBOT	46,952	52,523	5,175	57,698	(10,746)
CRISAFULLI	43,581	26,100	8,076	34,176	9,405
DAY	41,815	43,839	5,086	48,925	(7,110)
MILLER	31,404	24,409	5,086	29,495	1,909
NABNASSET	34,799	26,658	2,034	28,692	6,107
ROBINSON	27,009	19,118	5,914	25,032	1,977
PRESCHOOL	900	576	1,446	2,022	(1,122)
TOTAL GENERAL INSTRUCTIONAL SUPPLIES	467,698	376,464	65,238	441,702	25,996
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>					
1 PERSONAL SERVICES - INTERNSHIP/BRIDGE	5,000	6,600	-	6,600	(1,600)
2 EXPENSES - TEACHER / LEADER MILEAGE	8,200	5,886	-	5,886	2,314
2 EXPENSES - LIVING LAB	21,970	22,518	-	22,518	(548)
2 EXPENSES - 504 ACCOM & OTHER	20,191	9,879	100	9,979	10,212
TOTAL OTHER INSTRUCTIONAL SERVICES	55,361	44,883	100	44,983	10,378

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2451 CLASSROOM INSTRUCT TECHNOLOGY</u>					
2 EXPENSES - SITE BASED	65,823	56,490	7,339	63,829	1,994
2 EXPENSES - SYSTEMWIDE	20,100	29,715	2,837	32,552	(12,452)
<b>TOTAL CLASSROOM INSTRUCT TECHNOLOGY</b>	<b>85,923</b>	<b>86,205</b>	<b>10,176</b>	<b>96,382</b>	<b>(10,459)</b>
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	375	909	1,975	2,884	(2,509)
<b>TOTAL LIBRARY INSTRUCTIONAL HARDWARE</b>	<b>375</b>	<b>909</b>	<b>1,975</b>	<b>2,884</b>	<b>(2,509)</b>
<u>2455 INSTRUCTIONAL SOFTWARE</u>					
2 EXPENSES - SITE BASED	17,450	15,301	-	15,301	2,149
2 EXPENSES - SYSTEMWIDE	32,948	23,760	-	23,760	9,188
<b>TOTAL INSTRUCTIONAL SOFTWARE</b>	<b>50,398</b>	<b>39,061</b>	<b>-</b>	<b>39,061</b>	<b>11,337</b>
<u>2710 GUIDANCE &amp; ADJUSTMT COUNSELORS</u>					
1 PERSONAL SERVICES	1,799,063	1,740,638	-	1,740,638	58,425
2 EXPENSES	15,972	9,591	-	9,591	6,381
<b>TOTAL GUIDANCE &amp; ADJUSTMT COUNSELORS</b>	<b>1,815,035</b>	<b>1,750,229</b>	<b>-</b>	<b>1,750,229</b>	<b>64,806</b>
<u>2720 TESTING &amp; ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS AIDES	13,000	12,652	-	12,652	348
2 EXPENSES	39,600	16,219	-	16,219	23,381
<b>TOTAL TESTING &amp; ASSESSMENT</b>	<b>52,600</b>	<b>28,871</b>	<b>-</b>	<b>28,871</b>	<b>23,729</b>
<u>2800 PSYCHOLOGICAL SERVICES</u>					
1 PERSONAL SERVICES	230,096	236,586	-	236,586	(6,490)
2 EXPENSES	18,643	28,944	-	28,944	(10,301)
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>248,739</b>	<b>265,530</b>	<b>-</b>	<b>265,530</b>	<b>(16,791)</b>
	<b>36,951,504</b>	<b>36,088,485</b>	<b>146,283</b>	<b>36,234,768</b>	<b>716,736</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>3200 MEDICAL/HEALTH SERVICES</u>					
1 PERSONAL SERVICES	548,205	540,415	-	540,415	7,790
2 EXPENSES	29,060	16,907	328	17,235	11,825
TOTAL MEDICAL/HEALTH SERVICES	577,265	557,322	328	557,650	19,615
<u>3300 TRANSPORTATION SERVICES</u>					
REGULAR DAY TRANSPORTATION	1,500,668	1,433,659	200	1,433,859	66,809
SPECIAL ED TRANSPORTATION	763,000	735,135	27,729	762,864	136
	2,263,668	2,168,794	27,929	2,196,723	66,945
<u>3400 FOOD SERVICE</u>					
2 EXPENSES	-	6,650	-	6,650	(6,650)
TOTAL FOOD SERVICE	-	6,650	-	6,650	(6,650)
<u>3510 ATHLETICS</u>					
1 PERSONAL SERVICES	441,057	454,501	-	454,501	(13,444)
2 EXPENSES	1,600	2,000	43,079	45,079	(43,479)
TOTAL ATHLETICS	442,657	456,501	43,079	499,581	(56,924)
<u>3520 OTHER STUDENT ACTIVITIES</u>					
1 PERSONAL SERVICES	184,780	146,391	750	147,141	37,639
2 EXPENSES	9,584	5,319	3,308	8,627	957
TOTAL OTHER STUDENT ACTIVITIES	194,364	151,710	4,058	155,768	38,596
<u>3600 SCHOOL SECURITY</u>					
SCHOOL RESOURCE OFFICER	72,000	64,348	-	64,348	7,652
OTHER EXPENSE	-	1,668	-	1,668	(1,668)
	72,000	66,016	-	66,016	5,984
	<b>3,549,954</b>	<b>3,406,993</b>	<b>75,394</b>	<b>3,482,387</b>	<b>67,567</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>4110 CUSTODIAL SERVICES</b>					
CUSTODIAL SALARIES & SUBS	1,478,379	1,497,599	2,114	1,499,713	(21,334)
CUSTODIAL OVERTIME - REGULAR	83,600	91,420	1,705	93,124	(9,524)
CUSTODIAL OVERTIME - SNOW	12,600	16,735	-	16,735	(4,135)
CLOTHING ALLOWANCES	17,750	25,500	-	25,500	(7,750)
SUPPLIES & CONTRACTED SERVICES	165,733	130,467	2,492	132,959	32,774
<b>TOTAL CUSTODIAL SERVICES</b>	<b>1,758,062</b>	<b>1,761,721</b>	<b>6,311</b>	<b>1,768,032</b>	<b>(9,970)</b>
<b>4120 HEATING OF BUILDINGS</b>					
2 EXPENSES	663,839	593,446	2,772	596,217	67,622
<b>TOTAL HEATING OF BUILDINGS</b>	<b>663,839</b>	<b>593,446</b>	<b>2,772</b>	<b>596,217</b>	<b>67,622</b>
<b>4130 UTILITY SERVICES</b>					
ELECTRICITY	907,000	785,784	65,285	851,068	55,932
LESS: NET METERING CREDIT BUDGET OFFSET	(100,000)	-	-	-	(100,000)
NET ELECTRICITY	807,000	785,784	65,285	851,068	(44,068)
NON-HEAT FUEL	7,700	102	10	113	7,587
WATER	71,000	45,330	18,212	63,541	7,459
TELEPHONE	75,000	69,377	2,377	71,755	3,245
<b>TOTAL UTILITY SERVICES</b>	<b>960,700</b>	<b>900,593</b>	<b>85,884</b>	<b>986,477</b>	<b>(25,777)</b>
<b>4210 MAINTENANCE OF GROUNDS</b>					
2 EXPENSES	73,600	87,613	7,218	94,831	(21,231)
<b>TOTAL MAINTENANCE OF GROUNDS</b>	<b>73,600</b>	<b>87,613</b>	<b>7,218</b>	<b>94,831</b>	<b>(21,231)</b>
<b>4220 MAINTENANCE OF BUILDINGS</b>					
MAINTENANCE SALARIES	343,044	368,991	150	369,141	(26,097)
MAINTENANCE SUBSTITUTES	2,000	5,032	-	5,032	(3,032)
MAINTENANCE OVERTIME - REGULAR	15,000	857	-	857	14,143
MAINTENANCE OVERTIME - SNOW	8,500	19,302	-	19,302	(10,802)
MAINT/CUSTODIAL SUMMER WORK CREW	8,154	23,406	9,816	33,222	(25,068)
LICENSE, CLOTHING & TRAVEL ALLOWANCES	7,600	9,667	-	9,667	(2,067)
MAINTENANCE, SEPTIC & TRTMT PLANTS	154,000	155,228	-	155,228	(1,228)
MAINTENANCE, VEHICLES (INCL FUEL)	47,250	57,933	1,316	59,249	(11,999)
<i>OTHER BUILDING MAINTENANCE EXPENSES:</i>	270,679				
MAINTENANCE, SYSTEMWIDE UNCLASSIFIED		68,516	2,551	71,067	
MAINTENANCE, HVAC		64,880	906	65,786	
MAINTENANCE, PLUMBING		26,667	-	26,667	
MAINTENANCE, ELECTRICAL		13,093	1,200	14,293	
MAINTENANCE, ELEC UPGRADES (N-GRID)		84,007	9,452	93,459	
MAINTENANCE, FLOORS		101,639	38,563	140,202	
MAINTENANCE, DOORS		10,394	10,400	20,794	
MAINTENANCE, WINDOWS		2,771	-	2,771	
MAINTENANCE, PAINT		16,660	330	16,990	
MAINTENANCE, ROOF		6,827	-	6,827	
MAINTENANCE, PEST CONTROL		1,215	-	1,215	
MAINTENANCE, ELEVATOR		8,145	-	8,145	
MAINTENANCE, 504 COMPLIANCE		-	-	-	
MAINTENANCE, HAZ MAT		3,422	-	3,422	
	270,679	408,237	63,402	471,639	(200,960)
<b>TOTAL MAINTENANCE OF BUILDINGS</b>	<b>856,227</b>	<b>1,048,651</b>	<b>74,684</b>	<b>1,123,335</b>	<b>(267,108)</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>4225 BUILDING SECURITY</u>					
2 EXPENSES	35,500	100,203	1,447	101,650	(66,150)
TOTAL BUILDING SECURITY	35,500	100,203	1,447	101,650	(66,150)
<u>4230 MAINTENANCE OF EQUIPMENT</u>					
OFFICE EQUIPMENT	16,500	1,470	-	1,470	15,030
INSTRUCTIONAL EQUIPMENT	27,650	18,609	284	18,893	8,757
OTHER EQUIPMENT	53,344	84,014	160	84,174	(30,830)
TOTAL MAINTENANCE OF EQUIPMENT	97,494	104,093	444	104,537	(7,043)
<u>4400 NETWORKING &amp; TELECOM</u>					
2 EXPENSES	74,000	50,732	-	50,732	23,268
TOTAL NETWORKING & TELECOM	74,000	50,732	-	50,732	23,268
<u>4450 TECHNOLOGY MAINTENANCE</u>					
1 PERSONAL SERVICES	179,518	184,601	-	184,601	(5,083)
2 EXPENSES	79,876	53,733	3,090	56,822	23,054
TOTAL TECHNOLOGY MAINTENANCE	259,394	238,333	3,090	241,423	17,971
	<b>4,778,816</b>	<b>4,885,385</b>	<b>181,849</b>	<b>5,067,234</b>	<b>(288,418)</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2014 - AS OF 6/30/14**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>5150 EMPLOYEE SEPARATION COSTS</b>					
CONTRACTUAL PAYMENTS	50,000	55,869	11,168	67,036	(17,036)
	50,000	55,869	11,168	67,036	(17,036)
<b>5260 NON-EMPLOYEE INSURANCE</b>					
2 EXPENSES	6,000	4,360	-	4,360	1,640
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,360	-	4,360	1,640
<b>5300 RENTAL/LEASE OF EQUIPMENT</b>					
OFFICE EQUIPMENT	118,200	101,899	1,323	103,222	14,978
MAINTENANCE VEHICLES	25,000	11,589	-	11,589	13,411
OTHER EQUIPMENT	7,300	6,762	-	6,762	538
TOTAL RENTAL/LEASE OF EQUIPMENT	150,500	120,250	1,323	121,573	28,927
	<b>206,500</b>	<b>180,479</b>	<b>12,490</b>	<b>192,969</b>	<b>13,531</b>
<b>6200 CIVIC ACTIVITIES</b>					
1 PERSONAL SERVICES	2,500	2,354	-	2,354	146
2 EXPENSES	1,500	-	-	-	1,500
TOTAL CIVIC ACTIVITIES	<b>4,000</b>	<b>2,354</b>	<b>-</b>	<b>2,354</b>	<b>1,646</b>
<b>7300 EQUIPMENT/ACQUISITION</b>					
BLEACHERS & ELECTRICAL WORK, WA FIELD	46,161	56,268	-	56,268	(10,107)
PORTABLE STAGE, SWIDE	-	11,699	-	11,699	(11,699)
BURNER/BOILER, STONY BROOK	-	16,600	4,150	20,750	(20,750)
	<b>46,161</b>	<b>84,567</b>	<b>4,150</b>	<b>88,717</b>	<b>(42,556)</b>
<b>9300 - 9400 TUITIONS</b>					
<b>REGULAR ED:</b>					
2 EXPENSES - NON-MEMBER VOTECH/ALT ED	50,000	61,038	-	61,038	(11,038)
<b>SPECIAL ED:</b>					
2 EXPENSES - PRIVATE DAY	724,608	656,757	63,691	720,449	4,159
2 EXPENSES - PRIVATE RESIDENTIAL	1,217,095	912,056	403,483	1,315,539	(98,444)
2 EXPENSES - OTHER MASS PUBLIC SCHOOLS	28,000	65,500	-	65,500	(37,500)
2 EXPENSES - COLLABORATIVES	345,281	475,005	970	475,975	(130,694)
	2,314,984	2,109,319	468,144	2,577,463	(262,479)
<b>TOTAL TUITION</b>	<b>2,364,984</b>	<b>2,170,357</b>	<b>468,144</b>	<b>2,638,501</b>	<b>(273,517)</b>

5000s Separation/ Fixed/ Leases  
6000s Community Services  
7000s Fixed Assets  
9000s Tuitions  
FY14 Balances 6/30/14

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2014**

**FY 2014**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,349,647	\$ 1,293,944	\$ 55,703	95.9
2000's Instructional	36,951,504	36,234,768	716,736	98.1
3000's Other School Services	3,549,954	3,482,387	67,567	98.1
4000's Plant Operations & Maintenance	4,778,816	5,067,234	(288,418)	106.0
5000's Separation / Fixed / Leases	206,500	192,969	13,531	93.4
6000's Community Services	4,000	2,354	1,646	58.9
7000's Acq of Fixed Assets	46,161	88,717	(42,556)	192.2
9000's Tuitions	2,364,984	2,638,501	(273,517)	111.6
	<b>\$ 49,251,566</b>	<b>\$ 49,000,875</b>	<b>\$ 250,691</b>	<b>99.5</b>

**FY 2013**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,330,168	\$ 1,375,832	\$ (45,664)	103.4
2000's Instructional	35,917,745	35,275,721	642,024	98.2
3000's Other School Services	3,393,217	3,404,999	(11,782)	100.3
4000's Plant Operations & Maintenance	4,879,661	4,755,746	123,915	97.5
5000's Separation / Fixed / Leases	191,500	213,626	(22,126)	111.6
6000's Community Services	4,000	2,690	1,310	67.3
7000's Acq of Fixed Assets	-	52,995	(52,995)	
9000's Tuitions	1,874,992	2,208,723	(333,731)	117.8
	<b>\$ 47,591,283</b>	<b>\$ 47,290,332</b>	<b>\$ 300,951</b>	<b>99.4</b>

**FY 2012**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,288,233	\$ 1,319,716	\$ (31,483)	102.4
2000's Instructional	34,803,323	33,625,067	1,178,256	96.6
3000's Other School Services	3,217,309	3,156,884	60,425	98.1
4000's Plant Operations & Maintenance	4,823,196	4,864,566	(41,370)	100.9
5000's Separation / Fixed / Leases	191,500	174,609	16,891	91.2
6000's Community Services	4,000	6,383	(2,383)	159.6
7000's Acq of Fixed Assets	13,370	-	13,370	0.0
9000's Tuitions	1,930,990	2,294,931	(363,941)	118.8
	<b>\$ 46,271,921</b>	<b>\$ 45,442,156</b>	<b>\$ 829,765</b>	<b>98.2</b>

(Note: target closeout was \$570K.)

**FY 2011**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,217,981	\$ 1,220,611	\$ (2,630)	100.2
2000's Instructional	34,458,655	33,787,924	670,731	98.1
3000's Other School Services	3,057,321	3,081,950	(24,629)	100.8
4000's Plant Operations & Maintenance	4,999,629	5,065,570	(65,941)	101.3
5000's Separation / Fixed / Leases	156,500	133,048	23,452	85.0
6000's Community Services	4,000	2,634	1,366	65.9
7000's Acq of Fixed Assets	13,370	32,044	(18,674)	239.7
9000's Tuitions	1,235,881	1,479,877	(243,996)	119.7
	<b>\$ 45,143,337</b>	<b>\$ 44,803,658</b>	<b>\$ 339,679</b>	<b>99.2</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2014**

**FY 2010**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,285,877	\$ 1,226,776	\$ 59,101	95.4
2000's Instructional	33,072,822	32,721,736	351,086	98.9
3000's Other School Services	3,029,940	3,043,844	(13,904)	100.5
4000's Plant Operations & Maintenance	4,923,970	4,833,310	90,660	98.2
5000's Separation / Fixed / Leases	156,500	130,790	25,710	83.6
6000's Community Services	4,000	3,946	54	98.7
7000's Acq of Fixed Assets	13,370	50,565	(37,195)	378.2
9000's Tuitions	1,235,881	1,475,531	(239,650)	119.4
	<b>\$ 43,722,360</b>	<b>\$ 43,486,498</b>	<b>\$ 235,862</b>	<b>99.5</b>

**FY 2009**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,242,119	\$ 1,211,500	\$ 30,619	97.5
2000's Instructional	32,437,452	31,691,593	745,859	97.7
3000's Other School Services	2,906,275	2,891,063	15,212	99.5
4000's Plant Operations & Maintenance	4,743,758	4,963,001	(219,243)	104.6
5000's Separation / Fixed / Leases	156,500	144,726	11,774	92.5
6000's Community Services	4,000	5,801	(1,801)	145.0
7000's Acq of Fixed Assets	13,370	5,462	7,908	40.9
9000's Tuitions	1,235,881	1,598,694	(362,813)	129.4
	<b>\$ 42,739,355</b>	<b>\$ 42,511,840</b>	<b>\$ 227,515</b>	<b>99.5</b>

**FY 2008**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,214,255	\$ 1,191,332	\$ 22,923	98.1
2000's Instructional	31,244,464	30,477,433	767,031	97.5
3000's Other School Services	2,670,909	2,681,682	(10,773)	100.4
4000's Plant Operations & Maintenance	4,804,166	4,941,172	(137,006)	102.9
5000's Separation / Fixed / Leases	196,200	148,688	47,512	75.8
6000's Community Services	3,072	1,654	1,418	53.8
7000's Acq of Fixed Assets	23,370	87,204	(63,834)	373.1
9000's Tuitions	1,185,881	1,481,080	(295,199)	124.9
	<b>\$ 41,342,317</b>	<b>\$ 41,010,245</b>	<b>\$ 332,072</b>	<b>99.2</b>

**FY 2007**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 979,136	\$ 1,051,950	\$ (72,814)	107.4
2000's Instructional	30,065,530	29,160,786	904,744	97.0
3000's Other School Services	2,536,731	2,590,181	(53,450)	102.1
4000's Plant Operations & Maintenance	4,688,749	4,989,137	(300,388)	106.4
5000's Separation / Fixed / Leases	165,704	182,190	(16,486)	109.9
6000's Community Services	3,072	4,024	(952)	131.0
7000's Acq of Fixed Assets	23,370	10,574	12,796	45.2
9000's Tuitions	948,877	1,198,947	(250,070)	126.4
	<b>\$ 39,411,169</b>	<b>\$ 39,187,789</b>	<b>\$ 223,380</b>	<b>99.4</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2014**

**FY 2006**

		<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's	Administrative	\$ 906,475	\$ 943,556	\$ (37,081)	104.1
2000's	Instructional	29,013,341	28,181,684	831,657	97.1
3000's	Other School Services	2,412,893	2,462,358	(49,465)	102.1
4000's	Plant Operations & Maintenance	4,150,122	5,000,404	(850,282)	120.5
5000's	Separation / Fixed / Leases	152,751	184,916	(32,165)	121.1
6000's	Community Services	2,572	1,775	797	69.0
7000's	Acq of Fixed Assets	23,370	174,380	(151,010)	746.2
9000's	Tuitions	1,085,739	626,614	459,125	57.7
		<b>\$ 37,747,263</b>	<b>\$ 37,575,687</b>	<b>\$ 171,576</b>	<b>99.5</b>

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/14**

	Balance at 7/1/13	Receipts	Expenses	Balance at 6/30/14	COMMENTS
<b>SCH CHOICE / FOUNDATION GRANTS / CIRCUIT BREAKER:</b>					
School Choice	365,596	378,741	330,497	413,840	There were 76 incoming School Choice students in FY14 (72 FTE). Budget offsets were \$296,940 and other expenses charged to School Choice totaled \$33,557.
Foundation Reserve Grant	72,000	-	72,000	-	The Foundation Grant funded several positions for FY14 only, primarily at the Abbot School ("class-size" teaching assistants and a part-time adjustment counselor).
Circuit Breaker	1,018,681	1,416,998	1,253,554	1,182,125	The balance represents FY14 regular receipts, at a reimbursement rate of 75%. In addition, we received \$234,873 in one-time Extraordinary Relief, based on the fact that our costs rose by more than 25% compared to last year. The balance will be expended on Special Ed costs in FY15.
	<b>1,456,277</b>	<b>1,795,739</b>	<b>1,656,051</b>	<b>1,595,965</b>	
<b>OTHER OUTSIDE SOURCES:</b>					
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>					
Transportation Fees Revolving	4,047	488,246	485,000	7,293	The budget offset for FY14 was \$485,000. If a fee increase is needed for FY16, the maximum revolving expenditure allowed by law must be voted at Town Meeting under MGL Ch 44, Sec 53E 1/2. The maximum for FY15 is \$618,723.
WA Parking Fees	5,236	15,000	15,241	4,995	The fee for FY14 was \$50. Receipts are used to pay traffic attendant salary and parking lot maintenance. Fees may need to be increased in FY16 to allow for additional maintenance or traffic-related expenses to be charged to the account. The FY14 maximum expenditure under MGL Ch 44 Sec 53E 1/2 is \$30,000.
<i>Other Revolving Accounts:</i>					
Athletic Revolving - Operations	46,748	506,420	499,876	53,292	The fee for FY14 was \$225 per sport. Costs have increased, and a fee increase is likely to be needed for FY16.
Athletic Revolving - Turf Field	6,660	2,500		9,160	Receipts are from advertising fees paid. The funds will be used to cover future maintenance expenses for the turf field.
Custodial Extra Detail Revolving	616	47,352	46,608	1,360	Fees charged cover overtime wages paid. There can be timing differences.
Facility Use Revolving	18,331	36,807	32,246	22,892	Expenses include direct costs and allocated operating and custodial costs.
Simmons Partnership	55,527		1,899	53,628	Fees were generated by a professional development program that was offered in conjunction with Simmons College in prior years. No classes ran in FY14, and we plan to use the balance in the account to support staff professional development in future years.
Lost Books Revolving	14,635	5,600	10,450	9,785	Balances belong primarily to the middle schools and the high school.
Kindergarten Extended Day	121,902	246,690	276,043	92,549	Increases in program costs have been funded using the balance in the account from prior years. Excess indirect expenses for FY14 that were funded by the brought forward balance totaled \$29,353. Fees have been constant since FY09, but may need to be increased in FY16.
Special Ed Integrated Preschool	70,751	200,198	202,135	68,814	The Integrated Preschool Program at the Millennium School continues to grow. The fee account covers portions of the salaries for several teachers, aides, a behavior specialist, and a coordinator. A small amount is also used for supplies and contracted services for the preschool.
Special Ed Integrated Kindergarten	73,974	84,000	80,772	77,202	There are two classrooms of full-day integrated kindergarten at the Miller School. The fee account funds a portion of the salaries of two teachers and four aides.
WA Grey Ghost Academy	3,450	30,925	18,700	15,675	Enrichment programs for students at WA. The balance is for summer 2014 programs.
Gr 9-12 Activity Fees	15,418	39,200	40,175	14,443	The planned budget offset was \$30,000 for FY14. Additional expenses totaling \$10,175 for the marching band and for DECA were also charged to the fee account.

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/14**

	<b>Balance at 7/1/13</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance at 6/30/14</b>	<b>COMMENTS</b>
Gr 6-8 Activity Fees	46,762	29,600	30,854	45,508	The planned budget offset was \$19,750 for FY14. Additional activity stipends and expenses of \$11,104 were able to be charged to the fee account due to the popularity of the after school programs at the middle schools.
Gr 3-5 Instrumental Fees	10,000	125,847	125,847	10,000	The fees generated by this optional program are used to pay part of the salaries of the instrumental music teachers who provide instruction.
5th Grade Environmental Program	428	34,730	28,190	6,968	The expenditures include \$4,000 paid to the Conservation Commission for the use of the Town-owned property at East Boston Camps.
Elementary Early Arrival Option	8,632	75,975	74,583	10,024	The annual fee is \$200 per student. Direct costs are charged to the account throughout the year.
Summer School for Performing Arts	136,493	140,171	173,145	103,519	Program receipts are used to pay the expenses of the popular summer program, to supplement the year-round co-curricular activities of the Theater Arts program, and to help fund improvements to the Performing Arts Center.
Middle School Techno Summer Camp	969			969	A technology summer program for middle school students ran several years ago and a small balance remained when it was discontinued. These funds will be expended in FY15 on various middle school technology purchases, since that was the population that was served by the techno-camp.
Other Elementary Programs	7,478		6,535	943	A program from several years ago, known as STREAMS, provided services to non-Title I eligible students when Westford was part of that grant program. The decision was made to use the balance in the account to supplement the literacy programs at the elementary level, which is the population that was served by the STREAMS program.
Miscellaneous School Activities	-	91,768	91,768	-	
<b>TOTAL - OTHER OUTSIDE SOURCE</b>	<b>648,057</b>	<b>2,201,029</b>	<b>2,240,067</b>	<b>609,019</b>	
<b>TOTAL</b>	<b>2,104,334</b>	<b>3,996,768</b>	<b>3,896,118</b>	<b>2,204,984</b>	

EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools



COURTNEY L. MORAN, M.Ed.  
Director of Pupil Services

KERRY CLERY  
Assistant Superintendent of  
Curriculum & Instruction

KATHLEEN AUTH  
Director of School Finance

## Westford Public Schools

Administrative Offices

23 Depot St. • Westford, Massachusetts 01886

www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: November 3, 2016

To: School Committee  
From: Kathy Auth

Re: FY 2016 Fourth Quarter Fiscal Report - June 30, 2016

---

Presented below is a summary of the School Department's general fund state function totals as of the end of FY 2016. We closed out \$433,705 from the general fund appropriation. Included with this report are schedules that show the composition of these balances in more detail by type of expense. I have also included a schedule that shows the comparable summary balances for FY 2006 through FY 2016 to provide historical perspective. The closeout for FY 2016 primarily arises from savings realized in our heat and electricity accounts, as well as the return of funds that had been requested for potential MGL Ch. 222 costs, which we did not need to use in FY 2016.

	<u>Budget</u>	<u>Spent/Encumb</u>	<u>Available</u>	<u>% Used</u>
Administration	\$ 1,492,716	\$ 1,430,519	\$ 62,197	95.8
Instructional	40,167,638	39,641,447	526,191	98.7
Other School Services	3,766,655	3,773,810	(7,155)	100.2
Plant Operations & Maint	4,611,394	4,895,955	(284,561)	106.2
Fixed Costs / Leases	203,500	171,309	32,191	84.2
Community Services	4,000	2,673	1,327	66.8
Acq of Fixed Assets	-	170,262	(170,262)	
Tuitions (Reg & Special Ed)	3,115,470	2,841,694	273,776	91.2
Insurance Recovery Funds	12,337	12,337	-	100.0
	<u>\$ 53,373,710</u>	<u>\$ 52,940,005</u>	<u>\$ 433,705</u>	<u>99.2</u>

The Insurance Recovery line item was an additional appropriation at the April 2016 Annual Town Meeting, transferring insurance receipts to the School Budget to cover the costs of the Westford Academy kitchen repairs that were necessary due to a burst pipe in January.

The recent history of the School Department closeouts from the operating fund is as follows:

	<u>Closeout</u>	<u>% of appropriation</u>
FY 2016	\$433,705	.8%
FY 2015	\$328,426	.6%
FY 2014	\$250,691	.5%
FY 2013	\$300,951	.6%
FY 2012	\$259,765	.6%
FY 2011	\$339,679	.8%
FY 2010	\$235,862	.5%

### **General Fund Variances**

Variances between actual expenditures and budgeted expenditures arise for many different reasons including personnel changes, program requirements, evolving student needs, and facility requirements. The following comments explain some of the major variances from budget for FY 2016.

- Function 2305/2310/2315/2340/2700/2800 Classroom Teachers, Teacher Specialists, Coordinators/Team Leaders, Library/Media, Guidance, Psychologists:  
The combined available balance of \$300,386 in these Functions results primarily from personnel changes that have occurred since November 2014 when the FY 2016 budget salary detail was prepared. This is approximately 1.0% of the original budget in those categories.
  
- Function 2320 Medical/Therapeutic Services:  
The deficit in this Function is (\$101,858) for the year. The \$1,022,258 budget includes funds for speech and occupational therapist salaries, and for other required services that are provided by outside contractors. The types of outside contracted services that are provided include physical therapy, services provided by mobility and hearing specialists, behavior therapy and other consultant costs. The deficit results primarily from the contracted services line item. Actual expenditures on contracted services for the last three years have averaged \$299,150. This year's total is \$277,639, compared to a budget of \$144,076. We have been able to absorb this budget deficit in recent years because of savings realized in other budget lines.
  
- Function 2325 Teacher Substitutes:  
This Function includes the cost of substitutes for teachers who are out of the classroom for any reason. Short-term substitutes cover for teachers who are absent due to illness, approved attendance at professional development activities, and other day-to-day reasons. The short-term substitute expenditure was \$256,039 for the year, compared to a budget of \$266,541. Long-term substitutes cover for teachers who are on paid and partially-paid leaves of absence. There were 32 staff members on leaves for varying lengths of time in FY 2016, and the corresponding substitute cost was \$212,985, compared to a budget of \$325,000. It is difficult to estimate the cost of long-term substitutes from year to year because we don't know who will be on leave or whether their leave will be fully paid, partially paid or unpaid. The cost for the past few years is shown below.

	<u>Long-term Substitute Costs</u>	
	<u>Budget</u>	<u>Actual</u>
FY 2016	\$325,000	\$212,985
FY 2015	\$325,000	\$199,088
FY 2014	\$300,000	\$235,663
FY 2013	\$235,000	\$311,421
FY 2012	\$150,000	\$270,368

o Function 2330 Instructional Assistants:

The available balance in this Function is \$117,414. Unused contractual course reimbursements represent \$3,663 of this total. The remainder results from savings related to personnel changes and the fact that several contingency positions were not required until mid-way through the year.

o Function 3300 Transportation:

The deficit in this Function is (\$41,282). Special Education transportation contracted-out routes were significantly higher than budgeted, a circumstance that was addressed in the FY 2017 budget request.

o Function 4110 Custodial Services:

The deficit balance in this Function is (\$118,971). For several years we have increased the hours for some of our part-time custodians without adding to the budget in this category. This has been necessary so that we can maintain the level of cleanliness that is expected and required. In addition, there are many student activities that require custodial presence throughout the year, and these costs have been absorbed within the custodial budget. We also took advantage of the fact that there were available funds in our total budget to purchase much needed floor cleaning machines and other custodial equipment that will add to the efficiency of our custodial staff.

o Function 4120 Heating of Buildings:

The available balance in this Function at the end of the year is \$159,114. This is an area that is extremely difficult to project, due to the variability of the cost of energy and to variations in the winter temperatures from year to year. The following chart summarizes the heating costs for the past few years.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2016	\$626,000	\$466,886	\$159,114
2015	\$543,000	\$530,694	\$12,306
2014	\$663,839	\$596,217	\$67,622
2013	\$730,000	\$437,080	\$292,920
2012	\$691,000	\$605,742	\$85,258
2011	\$774,309	\$711,994	\$62,315
2010	\$774,309	\$600,729	\$173,580

o Function 4130 Utility Services:

The available balance in this Function at year end is \$203,187. The savings are primarily in the electricity accounts, as the Town's two net-metering projects became fully operational in FY 2016. It is difficult to project the net cost for electricity, however, due to the nature of the transactions and variability in the billing cycles for all of the vendors that we work with. In addition to National Grid, we purchase solar credits from two separate entities, and those credits are then applied to our electricity invoices, but not generally in the same month.

- Function 4210/4220/4225 Grounds & Building Maintenance and Building Security:  
The combined deficit in these Functions at the end of the year is (\$489,948), continuing the trend that we have seen for some time. We haven't been able to increase the budget appropriations for these categories, but we have continued to address the important grounds and maintenance needs of 10 school buildings, four waste treatment plants, and the Beacon Street maintenance facility, relying on savings in other areas to do so. The following chart summarizes recent years' results.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2016	\$832,584	\$1,322,532	(\$489,948)
2015	\$821,878	\$1,202,091	(\$380,213)
2014	\$811,327	\$1,164,588	(\$353,261)
2013	\$787,031	\$1,083,791	(\$296,760)
2012	\$786,248	\$939,787	(\$153,539)

- Function 7000 Replacement/Acquisition of Fixed Assets:  
This Function represents unbudgeted expenditures made for fixed assets using operating funds. The total for FY 2016 was \$170,262 for various needs throughout the district - hot water heaters for Abbot, Crisafulli, and Stony Brook, a steamer for the Nabnasset kitchen, air conditioning for the renovated main office at Abbot, library furnishings for Blanchard, HVAC equipment for Westford Academy, and equipment for the Maintenance department. We took advantage of savings in other areas of the budget to make these necessary upgrades.

### **Special Education Tuition Expense**

Since there are several funding sources for Special Education tuitions, I have presented a summary of the FY 2013 through FY 2016 expenditures on the following page. The amount that is included in the general fund appropriation for each year is determined by first estimating the anticipated expenditures for the following year, and then reducing this by an amount that is expected to be funded by Circuit Breaker receipts. If there are operating funds available at the end of the year, we consider whether it is possible to prepay a portion of the following year's known tuitions, in order to provide us with some leverage in the event that there are unanticipated placements in the following year.

The tuition projection changes throughout the year based on changes in student placements and move-ins/move-outs. In FY 2016, we were again able to preserve the full amount of the FY 2016 Circuit Breaker receipts for use in FY 2017 and to prepay several FY 2017 tuitions, which will reduce the pressure on our tuition budget in FY 2017.

### **Revolving Funds and Capital Appropriations**

A summary schedule of the activity in the revolving fund accounts for FY 2016 is attached for your review. I have included explanatory comments on the schedule to provide additional information concerning the balances in the funds. I will be happy to answer your questions on Monday night, and I hope that you find that the summaries presented in this report are useful as we move forward with the development of the FY 2018 budget.

<b><u>SPECIAL ED TUITIONS:</u></b>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>
Projected Special Ed Tuitions:				
to be funded by General Fund	1,830,992	2,314,984	2,517,257	3,115,470
to be funded by Circuit Breaker	832,691	900,000	1,944,856	1,100,000
to be funded by Valley/ MSEC Credit	-	88,000	-	-
Total tuition projection	<u>2,663,683</u>	<u>3,302,984</u>	<u>4,462,113</u>	<u>4,215,470</u>
% increase (decrease) projected		24.0%	35.1%	-5.5%
 Total tuition expense incurred for the year:				
Pre-paid in the prior year	200,467	154,006	337,721	338,848
Charged to the general fund in the current year	1,996,825	2,239,742	2,368,428	2,378,213
Charged to Valley/ MSEC credit	-	176,748	-	18,043
Charged to Circuit Breaker	857,092	1,018,681	1,182,125	1,465,546
Charged to Circuit Breaker extraordinary relief	-	234,873	-	-
Total actual tuition expense	<u>3,054,384</u>	<u>3,824,050</u>	<u>3,888,274</u>	<u>4,200,650</u>
% increase (decrease) actual		25.2%	1.7%	8.0%
 Variance - Budget Projection to Actual	<u>(390,701)</u>	<u>(521,066)</u>	<u>573,839</u>	<u>14,820</u>
 General Fund details - per Fiscal Report:				
General Fund appropriation	1,830,992	2,314,984	2,517,257	3,115,470
 Current tuitions charged to the general fund	1,996,825	2,239,742	2,368,428	2,378,213
Pre-paid tuitions for the following year	<u>154,006</u>	<u>337,721</u>	<u>338,848</u>	<u>463,481</u>
Total expense charged to general fund	<u>2,150,831</u>	<u>2,577,463</u>	<u>2,707,276</u>	<u>2,841,694</u>
General Fund variance per Fiscal Report	<u>(319,839)</u>	<u>(262,479)</u>	<u>(190,019)</u>	<u>273,776</u>
(see FY 2016 reconciliation below)				
 Current year tuition expense variance				14,820
Use of Valley/MSEC Credit received in FY 2016				18,043
Difference in use of Circuit Breaker funds		<i>actual</i>	1,465,546	
		<i>projected</i>	<u>(1,100,000)</u>	365,546
Difference in tuition prepayments		<i>FY 2015</i>	338,848	
		<i>FY 2016</i>	<u>(463,481)</u>	<u>(124,633)</u>
General Fund variance per Fiscal Report				<u>273,776</u>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
4TH QTR FY 2016 - AS OF 6/30/16**

	<b>ORIGINAL</b>	<b>TRANFRS &amp;</b>	<b>REVISED</b>			<b>TOTAL</b>	<b>AVAILABLE</b>	<b>%</b>
	<b>APPROP</b>	<b>ADJSTMTS</b>	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>EXP/ENCUMB</b>	<b>BUDGET</b>	<b>USED</b>
1110 SCHOOL COMMITTEE	7,930		7,930	6,180	-	6,180	1,750	77.9%
1210 SUPERINTENDENT OF SCHOOLS	292,606	6,076	298,682	277,868	-	277,868	20,814	93.0%
1220 ASSISTANT SUPERINTENDENT	198,848	4,745	203,593	200,575	-	200,575	3,018	98.5%
1410 BUSINESS OFFICE	426,298	8,921	435,219	407,576	5,849	413,425	21,794	95.0%
1420 HUMAN RESOURCES & BENEFITS	416,442	(225,440)	191,002	166,934	780	167,714	23,289	87.8%
1430 LEGAL SERVICES	61,382		61,382	75,545	6,424	81,969	(20,587)	133.5%
1450 INFORMATION MGT/TECHNOLOGY	290,653	4,255	294,908	282,734	56	282,790	12,118	95.9%
2110 CURRICULUM DIRECTORS	442,945	8,027	450,972	432,747	5,390	438,137	12,835	97.2%
2210 SCHOOL LEADERSHIP - BUILDING	2,659,719	56,760	2,716,479	2,695,968	5,328	2,701,296	15,183	99.4%
2250 NON-INSTR BUILDING TECHNOLOGY	27,500		27,500	28,900	10,106	39,006	(11,506)	141.8%
2305 CLASSROOM TEACHERS	23,462,754	(44,372)	23,418,382	23,232,920	13,745	23,246,665	171,718	99.3%
2310 TEACHER SPECIALISTS	4,089,495	(34,000)	4,055,495	3,984,666	-	3,984,666	70,829	98.3%
2315 TEAM LEADERS/INSTR COORD STIPENDS	499,789	15,457	515,246	509,936	-	509,936	5,310	99.0%
2320 MEDICAL/THERAPEUTIC SERVICES	1,022,258		1,022,258	1,115,671	8,445	1,124,116	(101,858)	110.0%
2325 TEACHER SUBSTITUTES	591,302	239	591,541	469,024	-	469,024	122,517	79.3%
2330 INSTRUCTIONAL ASSISTANTS	2,726,929	13,719	2,740,648	2,620,503	2,731	2,623,234	117,414	95.7%
2340 LIBRARY/MEDIA CENTER SALARIES	672,042	1,149	673,191	681,041	-	681,041	(7,850)	101.2%
2355 SUBSTITUTES FOR PROF DEVELOPMT	54,000		54,000	23,288	-	23,288	30,713	43.1%
2357 PROFESSIONAL DEVELPMT EXPENSES	516,546	29,668	546,214	460,980	28,436	489,416	56,798	89.6%
2410 TEXTBOOKS & RELATED MEDIA	226,586		226,586	199,264	48,510	247,774	(21,188)	109.4%
2415 LIBRARY INSTRUCTIONAL MATERIAL	51,600		51,600	42,153	-	42,153	9,447	81.7%
2420 INSTRUCTIONAL EQUIPMENT	31,527		31,527	23,337	5,934	29,271	2,256	92.8%
2430 GENERAL INSTRUCTIONAL SUPPLIES	490,485	(8,000)	482,485	398,326	83,877	482,203	282	99.9%
2440 OTHER INSTRUCTIONAL SERVICES	121,491		121,491	51,039	943	51,982	69,509	42.8%
2451 CLASSROOM INSTRUCT TECHNOLOGY	118,383		118,383	175,934	27,948	203,882	(85,499)	172.2%
2453 LIBRARY INSTRUCTIONAL HARDWARE	675		675	7,635	2,812	10,447	(9,772)	1547.6%
2455 INSTRUCTIONAL SOFTWARE	59,698		59,698	67,988	-	67,988	(8,290)	113.9%
2710 GUIDANCE & ADJUSTMT COUNSELORS	1,944,103	8,333	1,952,436	1,875,596	903	1,876,499	75,937	96.1%
2720 TESTING & ASSESSMENT	47,780		47,780	20,615	200	20,815	26,965	43.6%
2800 PSYCHOLOGICAL SERVICES	263,051		263,051	277,009	1,600	278,609	(15,558)	105.9%
3100 PARENT LIAISON SERVICES	-		-	700	-	700	(700)	
3200 MEDICAL/HEALTH SERVICES	633,465		633,465	602,933	400	603,333	30,132	95.2%
3300 TRANSPORTATION SERVICES	2,419,625		2,419,625	2,457,336	3,571	2,460,907	(41,282)	101.7%
3400 FOOD SERVICES	-		-	3,914	112	4,026	(4,026)	
3510 ATHLETICS	454,531	4,697	459,228	464,329	-	464,329	(5,101)	101.1%

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
4TH QTR FY 2016 - AS OF 6/30/16**

	<b>ORIGINAL</b>	<b>TRANFRS &amp;</b>	<b>REVISED</b>			<b>TOTAL</b>	<b>AVAILABLE</b>	<b>%</b>
	<b>APPROP</b>	<b>ADJSTMTS</b>	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>EXP/ENCUMB</b>	<b>BUDGET</b>	<b>USED</b>
3520 OTHER STUDENT ACTIVITIES	180,837		180,837	166,253	414	166,667	14,170	92.2%
3600 SCHOOL SECURITY	73,500		73,500	73,848	-	73,848	(348)	100.5%
4110 CUSTODIAL SERVICES	1,823,610		1,823,610	1,939,873	2,708	1,942,581	(118,971)	106.5%
4120 HEATING OF BUILDINGS	626,000		626,000	466,886	-	466,886	159,114	74.6%
4130 UTILITY SERVICES	971,700	(117,000)	854,700	635,593	15,920	651,513	203,187	76.2%
4210 MAINTENANCE OF GROUNDS	73,600		73,600	116,854	4,230	121,084	(47,484)	164.5%
4220 MAINTENANCE OF BUILDINGS	721,389	2,095	723,484	1,041,542	59,830	1,101,372	(377,888)	152.2%
4225 BUILDING SECURITY	35,500		35,500	97,889	2,187	100,076	(64,576)	281.9%
4230 MAINTENANCE OF EQUIPMENT	87,494		87,494	84,072	11,586	95,658	(8,164)	109.3%
4400 NETWORKING & TELECOM	87,000		87,000	80,319	65,552	145,870	(58,870)	167.7%
4450 TECHNOLOGY MAINTENANCE	295,335	4,671	300,006	263,893	7,021	270,915	29,091	90.3%
5100 EMPLOYER SICK BUYBACK	50,000		50,000	42,303	-	42,303	7,697	84.6%
5260 NON-EMPLOYEE INSURANCE	6,000		6,000	4,364	311	4,675	1,325	77.9%
5300 RENTAL/LEASE OF EQUIPMENT	147,500		147,500	118,648	5,683	124,331	23,169	84.3%
6200 CIVIC ACTIVITIES	4,000		4,000	2,673	-	2,673	1,327	66.8%
7300 EQUIPMENT ACQUISITION	-		-	76,172	94,090	170,262	(170,262)	
9000 TUITIONS	3,115,470		3,115,470	2,294,862	546,832	2,841,694	273,776	91.2%
<b>TOTAL GENERAL FUND</b>	<b>53,621,373</b>	<b>(260,000)</b>	<b>53,361,373</b>	<b>51,847,207</b>	<b>1,080,462</b>	<b>52,927,668</b>	<b>433,705</b>	<b>99.2%</b>
INSURANCE RECOVERY FUNDS 4/2016 ATM	-	12,337	12,337	9,768	2,569	12,337	-	
	53,621,373	(247,663)	53,373,710	51,856,975	1,083,030	52,940,005	433,705	99.2%

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>1110 SCHOOL COMMITTEE</u>					
2 EXPENSES	7,930	6,180	-	6,180	1,750
TOTAL SCHOOL COMMITTEE	7,930	6,180	-	6,180	1,750
<u>1210 SUPERINTENDENT OF SCHOOLS</u>					
1 PERSONAL SERVICES	257,592	258,317	-	258,317	(725)
2 EXPENSES	41,090	19,551	-	19,551	21,539
TOTAL SUPERINTENDENT OF SCHOOLS	298,682	277,868	-	277,868	20,814
<u>1220 ASSISTANT SUPERINTENDENT</u>					
1 PERSONAL SERVICES	196,793	197,079	-	197,079	(286)
2 EXPENSES	6,800	3,496	-	3,496	3,304
TOTAL ASSISTANT SUPERINTENDENT	203,593	200,575	-	200,575	3,018
<u>1410 BUSINESS OFFICE</u>					
1 PERSONAL SERVICES	366,969	367,885	1,736	369,621	(2,652)
2 EXPENSES	68,250	39,691	4,113	43,804	24,446
TOTAL BUSINESS OFFICE	435,219	407,576	5,849	413,425	21,794
<u>1420 HUMAN RESOURCES &amp; BENEFITS</u>					
1 PERSONAL SERVICES	138,308	146,974	-	146,974	(8,666)
1 COMPENSATION RESERVE	36,000	-	-	-	36,000
2 EXPENSES	16,694	19,960	780	20,740	(4,046)
TOTAL HUMAN RESOURCES & BENEFITS	191,002	166,934	780	167,714	23,289
<u>1430 LEGAL SERVICES</u>					
2 EXPENSES - SPECIAL ED	31,382	53,793	-	53,793	(22,411)
2 EXPENSES - GENERAL	30,000	21,752	6,424	28,176	1,824
TOTAL LEGAL SERVICES/SETTLEMENTS	61,382	75,545	6,424	81,969	(20,587)
<u>1450 INFORMATION MGT/TECHNOLOGY</u>					
1 PERSONAL SERVICES	177,358	179,922	-	179,922	(2,564)
2 EXPENSES	117,550	102,812	56	102,868	14,682
TOTAL INFORMATION MGT/TECHNOLOGY	294,908	282,734	56	282,790	12,118
	<b>1,492,716</b>	<b>1,417,411</b>	<b>13,108</b>	<b>1,430,519</b>	<b>62,197</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b><u>2110 CURRICULUM DIRECTORS</u></b>					
1 PERSONAL SERVICES	418,493	406,078	3,900	409,978	8,515
2 EXPENSES	32,479	26,669	1,490	28,159	4,320
<b>TOTAL CURRICULUM DIRECTORS</b>	<b>450,972</b>	<b>432,747</b>	<b>5,390</b>	<b>438,137</b>	<b>12,835</b>
<b><u>2210 SCHOOL LEADERSHIP - BUILDING</u></b>					
1 PERSONAL SERVICES	2,567,460	2,573,667	-	2,573,667	(6,207)
2 EXPENSES	149,019	122,301	5,328	127,629	21,390
<b>TOTAL SCHOOL LEADERSHIP - BUILDING</b>	<b>2,716,479</b>	<b>2,695,968</b>	<b>5,328</b>	<b>2,701,296</b>	<b>15,183</b>
<b><u>2250 NON-INSTR BUILDING TECHNOLOGY</u></b>					
2 EXPENSES	27,500	28,900	10,106	39,006	(11,506)
<b>TOTAL NON-INSTR BUILDING TECHNOLOGY</b>	<b>27,500</b>	<b>28,900</b>	<b>10,106</b>	<b>39,006</b>	<b>(11,506)</b>
<b><u>2305 CLASSROOM TEACHERS</u></b>					
1 PERSONAL SERVICES	23,418,382	23,232,920	13,745	23,246,665	171,718
<b>TOTAL CLASSROOM TEACHERS</b>	<b>23,418,382</b>	<b>23,232,920</b>	<b>13,745</b>	<b>23,246,665</b>	<b>171,718</b>
<b><u>2310 TEACHER SPECIALISTS</u></b>					
1 PERSONAL SERVICES - GENERAL EDUCATION	896,533	865,696	-	865,696	30,837
1 PERSONAL SERVICES - SPECIAL EDUCATION	3,158,962	3,118,970	-	3,118,970	39,992
<b>TOTAL TEACHER SPECIALISTS</b>	<b>4,055,495</b>	<b>3,984,666</b>	<b>-</b>	<b>3,984,666</b>	<b>70,829</b>
<b><u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u></b>					
1 PERSONAL SERVICES	515,246	509,936	-	509,936	5,310
<b>TOTAL INSTRUCTIONL COORD/TEAM LEADRS</b>	<b>515,246</b>	<b>509,936</b>	<b>-</b>	<b>509,936</b>	<b>5,310</b>
<b><u>2320 MEDICAL/THERAPEUTIC SERVICES</u></b>					
1 PERSONAL SERVICES	878,182	846,477	-	846,477	31,705
2 EXPENSES	144,076	269,194	8,445	277,639	(133,563)
<b>TOTAL MEDICAL/THERAPEUTIC SERVICES</b>	<b>1,022,258</b>	<b>1,115,671</b>	<b>8,445</b>	<b>1,124,116</b>	<b>(101,858)</b>
<b><u>2325 TEACHER SUBSTITUTES</u></b>					
1 PERSONAL SERVICES - SHORT TERM SUBS	266,541	256,039	-	256,039	10,502
1 PERSONAL SERVICES - LONG TERM SUBS	325,000	212,985	-	212,985	112,015
<b>TOTAL TEACHER SUBSTITUTES</b>	<b>591,541</b>	<b>469,024</b>	<b>-</b>	<b>469,024</b>	<b>122,517</b>
<b><u>2330 INSTRUCTIONAL ASSISTANTS</u></b>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,061,620	1,039,402	-	1,039,402	22,218
1 PERSONAL SERVICES - SPECIAL EDUCATION	1,652,842	1,576,213	1,781	1,577,993	74,849
2 EXPENSES	26,186	4,888	950	5,838	20,348
<b>TOTAL INSTRUCTIONAL ASSISTANTS</b>	<b>2,740,648</b>	<b>2,620,503</b>	<b>2,731</b>	<b>2,623,234</b>	<b>117,414</b>
<b><u>2340 LIBRARY/MEDIA CENTER SALARIES</u></b>					
1 PERSONAL SERVICES	673,191	681,041	-	681,041	(7,850)
<b>TOTAL LIBRARY/MEDIA CENTER SALARIES</b>	<b>673,191</b>	<b>681,041</b>	<b>-</b>	<b>681,041</b>	<b>(7,850)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2355 SUBSTITUTES FOR PROF DEVELOPMT</u>					
1 PERSONAL SERVICES	54,000	23,288	-	23,288	30,713
TOTAL SUBSTITUTES FOR PROF DEVELOPMT	54,000	23,288	-	23,288	30,713
<u>2357 PROFESSIONAL DEVELOPMENT EXPENSES</u>					
1 PERSONAL SERVICES	352,339	334,059	-	334,059	18,280
2 EXPENSES - COURSE REIMBURSEMENT	114,325	66,329	28,323	94,652	19,673
2 EXPENSES - SITE PROF DEVELOPMENT	23,500	9,502	113	9,615	13,885
2 EXPENSES - S'WIDE PD,OTHER	56,050	51,089	-	51,089	4,961
TOTAL PROFESSIONAL DEVELOPMENT EXP	546,214	460,980	28,436	489,416	56,798
<u>2410 TEXTBOOKS &amp; RELATED MEDIA</u>					
SYSTEMWIDE	183,186	166,167	47,671	213,839	(30,653)
WESTFORD ACADEMY	38,000	28,361	589	28,949	9,051
BLANCHARD	4,150	4,565	-	4,565	(415)
STONY BROOK	1,250	172	250	422	828
TOTAL TEXTBOOKS & RELATED MEDIA	226,586	199,264	48,510	247,774	(21,188)
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>					
2 EXPENSES	51,600	42,153	-	42,153	9,447
TOTAL LIBRARY INSTRUCTIONAL MATERIAL	51,600	42,153	-	42,153	9,447
<u>2420 INSTRUCTIONAL EQUIPMENT</u>					
2 EXPENSES, SWIDE	31,527	23,337	5,934	29,271	2,256
TOTAL INSTRUCTIONAL EQUIPMENT	31,527	23,337	5,934	29,271	2,256
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>					
GENERAL ED SYSTEMWIDE	32,175	29,360	-	29,360	2,815
SPECIAL ED SYSTEMWIDE	28,851	30,880	8,330	39,210	(10,359)
WESTFORD ACADEMY	120,368	93,598	16,969	110,568	9,800
BLANCHARD	39,887	30,885	9,309	40,194	(307)
STONY BROOK	49,464	34,229	6,371	40,600	8,864
ABBOT	43,333	36,340	2,280	38,620	4,713
CRISAFULLI	41,339	25,158	8,591	33,749	7,590
DAY	41,112	35,757	6,691	42,448	(1,336)
MILLER	28,276	32,803	11,507	44,310	(16,034)
NABNASSET	31,531	26,218	6,464	32,682	(1,151)
ROBINSON	25,149	22,713	7,365	30,077	(4,928)
PRESCHOOL	1,000	384	-	384	616
TOTAL GENERAL INSTRUCTIONAL SUPPLIES	482,485	398,326	83,877	482,203	282
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>					
1 PERSONAL SERVICES - INTERN/BRIDGE PROG	17,500	16,413	-	16,413	1,088
2 EXPENSES - TEACHER & COORD MILEAGE	8,200	3,275	12	3,287	4,913
2 EXPENSES - LIVING LAB	20,000	18,190	-	18,190	1,810
2 EXPENSES - 504 ACCOM & OTHER CONTR SVCS	20,791	13,162	931	14,093	6,698
2 EXPENSES - CH 222 EXPENSES	55,000	-	-	-	55,000
TOTAL OTHER INSTRUCTIONAL SERVICES	121,491	51,039	943	51,982	69,509

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2451 CLASSROOM INSTRUCT TECHNOLOGY</u>					
2 EXPENSES - SITE BASED	73,383	69,085	19,823	88,908	(15,525)
2 EXPENSES - SYSTEMWIDE	45,000	106,849	8,125	114,974	(69,974)
<b>TOTAL CLASSROOM INSTRUCT TECHNOLOGY</b>	<b>118,383</b>	<b>175,934</b>	<b>27,948</b>	<b>203,883</b>	<b>(85,500)</b>
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	675	7,635	2,812	10,447	(9,772)
<b>TOTAL LIBRARY INSTRUCTIONAL HARDWARE</b>	<b>675</b>	<b>7,635</b>	<b>2,812</b>	<b>10,447</b>	<b>(9,772)</b>
<u>2455 INSTRUCTIONAL SOFTWARE</u>					
2 EXPENSES - SITE BASED	19,479	18,147	-	18,147	1,332
2 EXPENSES - SYSTEMWIDE	40,219	49,841	-	49,841	(9,622)
<b>TOTAL INSTRUCTIONAL SOFTWARE</b>	<b>59,698</b>	<b>67,988</b>	<b>-</b>	<b>67,988</b>	<b>(8,290)</b>
<u>2710 GUIDANCE &amp; ADJUSTMT COUNSELORS</u>					
1 PERSONAL SERVICES	1,936,464	1,869,484	794	1,870,277	66,187
2 EXPENSES	15,972	6,113	109	6,222	9,750
<b>TOTAL GUIDANCE &amp; ADJUSTMT COUNSELORS</b>	<b>1,952,436</b>	<b>1,875,596</b>	<b>903</b>	<b>1,876,499</b>	<b>75,937</b>
<u>2720 TESTING &amp; ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS/PARCC AIDES	13,000	6,662	-	6,662	6,338
2 EXPENSES	34,780	13,953	200	14,153	20,627
<b>TOTAL TESTING &amp; ASSESSMENT</b>	<b>47,780</b>	<b>20,615</b>	<b>200</b>	<b>20,815</b>	<b>26,965</b>
<u>2800 PSYCHOLOGICAL SERVICES</u>					
1 PERSONAL SERVICES	244,408	244,408	-	244,408	0
2 EXPENSES	18,643	32,602	1,600	34,202	(15,559)
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>263,051</b>	<b>277,009</b>	<b>1,600</b>	<b>278,609</b>	<b>(15,558)</b>
	<b>40,167,638</b>	<b>39,394,540</b>	<b>246,906</b>	<b>39,641,447</b>	<b>526,191</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b><u>3100 PARENT LIAISON SERVICES</u></b>					
2 EXPENSES	-	700	-	700	(700)
	-	700	-	700	(700)
<b><u>3200 MEDICAL/HEALTH SERVICES</u></b>					
1 PERSONAL SERVICES	603,655	583,901	130	584,031	19,624
2 EXPENSES	29,810	19,032	270	19,302	10,508
<b>TOTAL MEDICAL/HEALTH SERVICES</b>	<b>633,465</b>	<b>602,933</b>	<b>400</b>	<b>603,333</b>	<b>30,132</b>
<b><u>3300 TRANSPORTATION SERVICES</u></b>					
REGULAR DAY TRANSPORTATION	1,599,625	1,569,434	75	1,569,509	30,116
SPECIAL ED TRANSPORTATION	820,000	887,902	3,496	891,398	(71,398)
	2,419,625	2,457,336	3,571	2,460,907	(41,282)
<b><u>3400 FOOD SERVICE</u></b>					
2 EXPENSES - POS SYSTEM/MISC EXP	-	3,914	112	4,026	(4,026)
<b>TOTAL FOOD SERVICE</b>	<b>-</b>	<b>3,914</b>	<b>112</b>	<b>4,026</b>	<b>(4,026)</b>
<b><u>3510 ATHLETICS</u></b>					
1 PERSONAL SERVICES	457,228	464,329	-	464,329	(7,101)
2 EXPENSES	2,000	-	-	-	2,000
<b>TOTAL ATHLETICS</b>	<b>459,228</b>	<b>464,329</b>	<b>-</b>	<b>464,329</b>	<b>(5,101)</b>
<b><u>3520 OTHER STUDENT ACTIVITIES</u></b>					
1 PERSONAL SERVICES	171,253	160,254	414	160,668	10,585
2 EXPENSES	9,584	5,998	-	5,998	3,586
<b>TOTAL OTHER STUDENT ACTIVITIES</b>	<b>180,837</b>	<b>166,253</b>	<b>414</b>	<b>166,667</b>	<b>14,170</b>
<b><u>3600 SCHOOL SECURITY</u></b>					
1 SCHOOL RESOURCE OFFICER	72,000	72,000	-	72,000	-
1 SCHOOL SAFETY ADVISOR STIPEND	1,500	1,500	-	1,500	-
2 OTHER EXPENSE	-	348	-	348	(348)
	73,500	73,848	-	73,848	(348)
	<b>3,766,655</b>	<b>3,769,313</b>	<b>4,497</b>	<b>3,773,810</b>	<b>(7,155)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>4110 CUSTODIAL SERVICES</b>					
CUSTODIAL SALARIES & SUBS	1,544,677	1,599,460	2,503	1,601,963	(57,286)
CUSTODIAL OVERTIME - REGULAR	83,600	103,155	205	103,360	(19,760)
CUSTODIAL OVERTIME - SNOW	12,600	9,859	-	9,859	2,741
CLOTHING ALLOWANCES	25,000	26,250	-	26,250	(1,250)
SUPPLIES & CONTRACTED SERVICES	157,733	201,149	-	201,149	(43,416)
<b>TOTAL CUSTODIAL SERVICES</b>	<b>1,823,610</b>	<b>1,939,873</b>	<b>2,708</b>	<b>1,942,581</b>	<b>(118,971)</b>
<b>4120 HEATING OF BUILDINGS</b>					
2 EXPENSES	626,000	466,886	-	466,886	159,114
<b>TOTAL HEATING OF BUILDINGS</b>	<b>626,000</b>	<b>466,886</b>	<b>-</b>	<b>466,886</b>	<b>159,114</b>
<b>4130 UTILITY SERVICES</b>					
ELECTRICITY	701,000	502,894	13,513	516,407	184,593
NON-HEAT FUEL	7,700	1,082	-	1,082	6,618
WATER	71,000	63,199	38	63,236	7,764
TELEPHONE	75,000	68,418	2,370	70,788	4,212
<b>TOTAL UTILITY SERVICES</b>	<b>854,700</b>	<b>635,593</b>	<b>15,920</b>	<b>651,513</b>	<b>203,187</b>
<b>4210 MAINTENANCE OF GROUNDS</b>					
2 EXPENSES	73,600	116,854	4,230	121,084	(47,484)
<b>TOTAL MAINTENANCE OF GROUNDS</b>	<b>73,600</b>	<b>116,854</b>	<b>4,230</b>	<b>121,084</b>	<b>(47,484)</b>
<b>4220 MAINTENANCE OF BUILDINGS</b>					
MAINTENANCE SALARIES/SUBS	365,301	409,266	-	409,266	(43,965)
MAINTENANCE OVERTIME - REGULAR & SNOW	23,500	9,399	-	9,399	14,101
MAINT/CUSTODIAL SUMMER WORK CREW	8,154	30,547	5,515	36,062	(27,908)
LICENSE, CLOTHING & TRAVEL ALLOWANCES	7,600	9,382	-	9,382	(1,782)
MAINTENANCE, SEPTIC & TRTMT PLANTS	1,000	8,058	-	8,058	(7,058)
MAINTENANCE, VEHICLES (INCL FUEL)	47,250	36,403	-	36,403	10,847
<i>OTHER BUILDING MAINTENANCE EXPENSES:</i>	283,016				
MAINTENANCE, SYSTEMWIDE UNCLASSIFIED		134,684	2,794	137,478	
MAINTENANCE, CONTRACTED SNOW REMOVAL		-	-	-	
MAINTENANCE, INSPECTION SERVICES		6,880	-	6,880	
MAINTENANCE, HVAC		110,479	16,744	127,222	
MAINTENANCE, PLUMBING		13,843	-	13,843	
MAINTENANCE, ELECTRICAL		25,315	475	25,791	
MAINTENANCE, ELEC UPGRADES (N-GRID)		4,960	-	4,960	
MAINTENANCE, FLOORS		89,359	28,653	118,012	
MAINTENANCE, DOORS		34,023	5,649	39,672	
MAINTENANCE, WINDOWS		504	2,034	2,538	
MAINTENANCE, PAINT		31,175	535	31,710	
MAINTENANCE, ROOF		16,350	-	16,350	
MAINTENANCE, PEST CONTROL		6,487	-	6,487	
MAINTENANCE, ELEVATOR		64,261	-	64,261	
MAINTENANCE, 504 COMPLIANCE		-	-	-	
MAINTENANCE, HAZ MAT		9,935	-	9,935	
	283,016	548,255	56,884	605,139	(322,123)
<b>TOTAL MAINTENANCE OF BUILDINGS</b>	<b>735,821</b>	<b>1,051,310</b>	<b>62,399</b>	<b>1,113,709</b>	<b>(377,888)</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>4225 BUILDING SECURITY</u>					
2 EXPENSES	35,500	97,889	2,187	100,076	(64,576)
TOTAL BUILDING SECURITY	35,500	97,889	2,187	100,076	(64,576)
<u>4230 MAINTENANCE OF EQUIPMENT</u>					
OFFICE EQUIPMENT	6,500	533	-	533	5,967
INSTRUCTIONAL EQUIPMENT	27,650	15,730	3,825	19,555	8,095
OTHER EQUIPMENT	53,344	67,808	7,761	75,569	(22,225)
TOTAL MAINTENANCE OF EQUIPMENT	87,494	84,072	11,586	95,658	(8,164)
<u>4400 NETWORKING &amp; TELECOM</u>					
2 EXPENSES	87,000	80,319	65,552	145,870	(58,870)
TOTAL NETWORKING & TELECOM	87,000	80,319	65,552	145,870	(58,870)
<u>4450 TECHNOLOGY MAINTENANCE</u>					
1 PERSONAL SERVICES	232,130	233,294	924	234,218	(2,088)
2 EXPENSES	67,876	30,599	6,097	36,697	31,179
TOTAL TECHNOLOGY MAINTENANCE	300,006	263,893	7,021	270,915	29,091
	<b>4,623,731</b>	<b>4,736,688</b>	<b>171,604</b>	<b>4,908,292</b>	<b>(284,561)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2016 - AS OF 6/30/16**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>5150 EMPLOYEE SEPARATION COSTS</b>					
CONTRACTUAL PAYMENTS	50,000	42,303	-	42,303	7,697
	50,000	42,303	-	42,303	7,697
<b>5260 NON-EMPLOYEE INSURANCE</b>					
2 EXPENSES	6,000	4,364	311	4,675	1,325
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,364	311	4,675	1,325
<b>5300 RENTAL/LEASE OF EQUIPMENT</b>					
OFFICE EQUIPMENT	126,400	103,811	5,683	109,494	16,906
MAINTENANCE VEHICLES	15,000	10,790	-	10,790	4,210
OTHER EQUIPMENT	6,100	4,046	-	4,046	2,054
TOTAL RENTAL/LEASE OF EQUIPMENT	147,500	118,648	5,683	124,331	23,169
	<b>203,500</b>	<b>165,315</b>	<b>5,994</b>	<b>171,309</b>	<b>32,191</b>
<b>6200 CIVIC ACTIVITIES</b>					
1 PERSONAL SERVICES	2,500	2,673	-	2,673	(173)
2 EXPENSES	1,500	-	-	-	1,500
TOTAL CIVIC ACTIVITIES	<b>4,000</b>	<b>2,673</b>	<b>-</b>	<b>2,673</b>	<b>1,327</b>
<b>7400/7500 EQUIPMENT/ACQUISITION</b>					
NABNASSET KITCHEN STEAMER	-	-	9,200	9,200	(9,200)
ABBOT OFFICE A/C	-	10,600	-	10,600	(10,600)
ABBOT HOT WATER HEATER	-	14,200	-	14,200	(14,200)
CRISAFULLI HOT WATER HEATER	-	-	22,900	22,900	(22,900)
BLANCHARD LIBRARY FURNISHINGS	-	-	45,000	45,000	(45,000)
STONY BROOK HOT WATER HEATER	-	22,900	-	22,900	(22,900)
WA HVAC CONTROLLERS	-	10,822	-	10,822	(10,822)
MAINTENANCE TRACTOR/MOWER	-	17,650	-	17,650	(17,650)
MAINTENANCE TRAILER	-	-	16,990	16,990	(16,990)
	<b>-</b>	<b>76,172</b>	<b>94,090</b>	<b>170,262</b>	<b>(170,262)</b>
<b>9300 - 9400 TUITIONS</b>					
<b>REGULAR ED:</b>					
2 EXPENSES - NON-MEMBER VOTECH/ALT ED	-	-	-	-	-
<b>SPECIAL ED:</b>					
2 EXPENSES - PRIVATE DAY	705,144	541,174	50,734	591,908	113,236
2 EXPENSES - PRIVATE RESIDENTIAL	1,698,135	1,211,209	477,540	1,688,749	9,386
2 EXPENSES - OTHER MASS PUBLIC SCHOOLS	27,211	17,490	18,558	36,048	(8,837)
2 EXPENSES - COLLABORATIVES	684,980	524,989	-	524,989	159,991
TOTAL SPECIAL EDUCATION TUITION	3,115,470	2,294,862	546,832	2,841,694	273,776
TOTAL TUITION	<b>3,115,470</b>	<b>2,294,862</b>	<b>546,832</b>	<b>2,841,694</b>	<b>273,776</b>

5000s Separation/Fixed/Leases  
6000s Civic Activities  
7000s Fixed Assets  
9000s Tuitions  
Balances at 6/30/16

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2016**

**FY 2016**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,492,716	\$ 1,430,519	\$ 62,197	95.8
2000's Instructional	40,167,638	39,641,447	526,191	98.7
3000's Other School Services	3,766,655	3,773,810	(7,155)	100.2
4000's Plant Operations & Maintenance	4,623,731	4,908,292	(284,561)	106.2
5000's Separation / Fixed / Leases	203,500	171,309	32,191	84.2
6000's Community Services	4,000	2,673	1,327	66.8
7000's Acq of Fixed Assets	-	170,262	(170,262)	
9000's Tuitions	3,115,470	2,841,694	273,776	91.2
	<b>\$ 53,373,710</b>	<b>\$ 52,940,005</b>	<b>\$ 433,705</b>	<b>99.2</b>

**FY 2015**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,569,603	\$ 1,360,726	\$ 208,877	86.7
2000's Instructional	38,716,553	38,078,392	638,161	98.4
3000's Other School Services	3,726,694	3,646,607	80,087	97.9
4000's Plant Operations & Maintenance	4,552,553	4,961,066	(408,513)	109.0
5000's Separation / Fixed / Leases	203,500	201,150	2,350	98.8
6000's Community Services	4,000	3,455	545	86.4
7000's Acq of Fixed Assets	-	54,621	(54,621)	
9000's Tuitions	2,582,257	2,720,717	(138,460)	105.4
	<b>\$ 51,355,160</b>	<b>\$ 51,026,734</b>	<b>\$ 328,426</b>	<b>99.4</b>

**FY 2014**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,349,647	\$ 1,293,944	\$ 55,703	95.9
2000's Instructional	36,951,504	36,234,768	716,736	98.1
3000's Other School Services	3,549,954	3,482,387	67,567	98.1
4000's Plant Operations & Maintenance	4,778,816	5,067,234	(288,418)	106.0
5000's Separation / Fixed / Leases	206,500	192,969	13,531	93.4
6000's Community Services	4,000	2,354	1,646	58.9
7000's Acq of Fixed Assets	46,161	88,717	(42,556)	192.2
9000's Tuitions	2,364,984	2,638,501	(273,517)	111.6
	<b>\$ 49,251,566</b>	<b>\$ 49,000,875</b>	<b>\$ 250,691</b>	<b>99.5</b>

**FY 2013**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,330,168	\$ 1,375,832	\$ (45,664)	103.4
2000's Instructional	35,917,745	35,275,721	642,024	98.2
3000's Other School Services	3,393,217	3,404,999	(11,782)	100.3
4000's Plant Operations & Maintenance	4,879,661	4,755,746	123,915	97.5
5000's Separation / Fixed / Leases	191,500	213,626	(22,126)	111.6
6000's Community Services	4,000	2,690	1,310	67.3
7000's Acq of Fixed Assets	-	52,995	(52,995)	
9000's Tuitions	1,874,992	2,208,723	(333,731)	117.8
	<b>\$ 47,591,283</b>	<b>\$ 47,290,332</b>	<b>\$ 300,951</b>	<b>99.4</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2016**

**FY 2012**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,288,233	\$ 1,319,716	\$ (31,483)	102.4
2000's Instructional	34,803,323	33,625,067	1,178,256	96.6
3000's Other School Services	3,217,309	3,156,884	60,425	98.1
4000's Plant Operations & Maintenance	4,823,196	4,864,566	(41,370)	100.9
5000's Separation / Fixed / Leases	191,500	174,609	16,891	91.2
6000's Community Services	4,000	6,383	(2,383)	159.6
7000's Acq of Fixed Assets	13,370	-	13,370	0.0
9000's Tuitions	1,930,990	2,294,931	(363,941)	118.8
	<b>\$ 46,271,921</b>	<b>\$ 45,442,156</b>	<b>\$ 829,765</b>	<b>98.2</b>

(Note: target closeout was \$570K.)

**FY 2011**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,217,981	\$ 1,220,611	\$ (2,630)	100.2
2000's Instructional	34,458,655	33,787,924	670,731	98.1
3000's Other School Services	3,057,321	3,081,950	(24,629)	100.8
4000's Plant Operations & Maintenance	4,999,629	5,065,570	(65,941)	101.3
5000's Separation / Fixed / Leases	156,500	133,048	23,452	85.0
6000's Community Services	4,000	2,634	1,366	65.9
7000's Acq of Fixed Assets	13,370	32,044	(18,674)	239.7
9000's Tuitions	1,235,881	1,479,877	(243,996)	119.7
	<b>\$ 45,143,337</b>	<b>\$ 44,803,658</b>	<b>\$ 339,679</b>	<b>99.2</b>

**FY 2010**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,285,877	\$ 1,226,776	\$ 59,101	95.4
2000's Instructional	33,072,822	32,721,736	351,086	98.9
3000's Other School Services	3,029,940	3,043,844	(13,904)	100.5
4000's Plant Operations & Maintenance	4,923,970	4,833,310	90,660	98.2
5000's Separation / Fixed / Leases	156,500	130,790	25,710	83.6
6000's Community Services	4,000	3,946	54	98.7
7000's Acq of Fixed Assets	13,370	50,565	(37,195)	378.2
9000's Tuitions	1,235,881	1,475,531	(239,650)	119.4
	<b>\$ 43,722,360</b>	<b>\$ 43,486,498</b>	<b>\$ 235,862</b>	<b>99.5</b>

**FY 2009**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,242,119	\$ 1,211,500	\$ 30,619	97.5
2000's Instructional	32,437,452	31,691,593	745,859	97.7
3000's Other School Services	2,906,275	2,891,063	15,212	99.5
4000's Plant Operations & Maintenance	4,743,758	4,963,001	(219,243)	104.6
5000's Separation / Fixed / Leases	156,500	144,726	11,774	92.5
6000's Community Services	4,000	5,801	(1,801)	145.0
7000's Acq of Fixed Assets	13,370	5,462	7,908	40.9
9000's Tuitions	1,235,881	1,598,694	(362,813)	129.4
	<b>\$ 42,739,355</b>	<b>\$ 42,511,840</b>	<b>\$ 227,515</b>	<b>99.5</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2016**

**FY 2008**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,214,255	\$ 1,191,332	\$ 22,923	98.1
2000's Instructional	31,244,464	30,477,433	767,031	97.5
3000's Other School Services	2,670,909	2,681,682	(10,773)	100.4
4000's Plant Operations & Maintenance	4,804,166	4,941,172	(137,006)	102.9
5000's Separation / Fixed / Leases	196,200	148,688	47,512	75.8
6000's Community Services	3,072	1,654	1,418	53.8
7000's Acq of Fixed Assets	23,370	87,204	(63,834)	373.1
9000's Tuitions	1,185,881	1,481,080	(295,199)	124.9
	<b>\$ 41,342,317</b>	<b>\$ 41,010,245</b>	<b>\$ 332,072</b>	<b>99.2</b>

**FY 2007**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 979,136	\$ 1,051,950	\$ (72,814)	107.4
2000's Instructional	30,065,530	29,160,786	904,744	97.0
3000's Other School Services	2,536,731	2,590,181	(53,450)	102.1
4000's Plant Operations & Maintenance	4,688,749	4,989,137	(300,388)	106.4
5000's Separation / Fixed / Leases	165,704	182,190	(16,486)	109.9
6000's Community Services	3,072	4,024	(952)	131.0
7000's Acq of Fixed Assets	23,370	10,574	12,796	45.2
9000's Tuitions	948,877	1,198,947	(250,070)	126.4
	<b>\$ 39,411,169</b>	<b>\$ 39,187,789</b>	<b>\$ 223,380</b>	<b>99.4</b>

**FY 2006**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 906,475	\$ 943,556	\$ (37,081)	104.1
2000's Instructional	29,013,341	28,181,684	831,657	97.1
3000's Other School Services	2,412,893	2,462,358	(49,465)	102.1
4000's Plant Operations & Maintenance	4,150,122	5,000,404	(850,282)	120.5
5000's Separation / Fixed / Leases	152,751	184,916	(32,165)	121.1
6000's Community Services	2,572	1,775	797	69.0
7000's Acq of Fixed Assets	23,370	174,380	(151,010)	746.2
9000's Tuitions	1,085,739	626,614	459,125	57.7
	<b>\$ 37,747,263</b>	<b>\$ 37,575,687</b>	<b>\$ 171,576</b>	<b>99.5</b>

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/16**

	Balance at 7/1/15	Receipts	Expenses	Balance at 6/30/16	COMMENTS
<b>SCH CHOICE / CIRCUIT BREAKER:</b>					
School Choice	366,857	419,335	374,472	411,720	There were 68.5 FTE incoming School Choice students in FY16. Budget offsets were \$324,984 and other expenses charged to School Choice totaled \$49,488.
Circuit Breaker	1,465,546	1,622,304	1,465,546	1,622,304	The balance represents FY16 receipts at a reimbursement rate of 75% of the net claim, which is the statutory maximum. This will be expended on tuition costs in FY17.
	<b>1,832,403</b>	<b>2,041,639</b>	<b>1,840,018</b>	<b>2,034,024</b>	
<b>OTHER OUTSIDE SOURCES:</b>					
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>					
Transportation Fees Revolving	22,773	531,817	485,000	69,590	The budget offset for FY16 was \$485,000.
WA Parking Fees	3,976	15,850	11,139	8,687	The fee for FY16 was \$50. Receipts are used to pay traffic attendant salary and parking lot maintenance.
<i>Other Revolving Accounts:</i>					
Athletic Revolving - Operations	42,564	537,854	530,402	50,016	The fee for FY16 was \$275 per sport for WA and \$240 per sport for the middle schools. This was increased for FY16 in order to cover rising costs.
Athletic Revolving - Turf Field	9,460	-	-	9,460	Receipts are from advertising fees paid. The balance will be used to cover future maintenance expenses for the turf field.
Custodial Extra Detail Revolving	2,734	52,235	53,557	1,412	Fees charged cover overtime wages paid.
Facility Use Revolving	16,698	15,733	27,194	5,237	Expenses include direct costs and allocated operating and custodial costs.
Simmons Partnership	30,852	-	20,252	10,600	The brought forward balance was generated by a professional development program that was offered in conjunction with Simmons College in prior years. The balance in the account is used to fund staff professional development.
Lost Books Revolving	10,292	7,982	7,196	11,078	Balances belong primarily to the middle schools and the high school.
Kindergarten Extended Day	44,096	379,503	369,352	54,247	Fees were constant from FY09 through FY15, but were increased in FY16 to reflect rising costs. The fees are being increased again for FY17.
Special Ed Integrated Preschool	66,901	240,668	235,072	72,497	The fee account covers portions of the salaries for several teachers, aides, a behavior specialist, and a coordinator. A small amount is also used for supplies and contracted services for the preschool.
Special Ed Integrated Kindergarten	49,971	86,519	95,673	40,817	There are two classrooms of full-day integrated kindergarten at the Miller School. The fee account funds a portion of the salaries of two teachers and four aides.
Regular Ed Full Day Kindergarten	-	25,200	-	25,200	The receipts in FY16 are deposits for the new Regular Ed Full Day Kindergarten program that begins in FY17.
Non-Resident Tuition	-	14,430	14,430	-	This revolving account was established at the 3/2015 ATM to allow tuition receipts from non-district students to be spent without further appropriation. The amount received in FY16 was from a non-district special needs student who attended one of our schools on a tuition-in basis per an agreement with the other school district. The tuition received covered the cost of services provided.
WA Grey Ghost Academy	6,275	23,850	24,625	5,500	Enrichment programs for students at WA. The balance is for summer 2016 programs.
Gr 9-12 Activity Fees	18,981	42,000	45,912	15,069	The planned budget offset was \$30,000 for FY16.

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/16**

	Balance at 7/1/15	Receipts	Expenses	Balance at 6/30/16	COMMENTS
Gr 6-8 Activity Fees	37,948	23,750	25,000	36,698	The planned budget offset was \$39,750 for FY16.
Gr 3-5 Instrumental Fees	10,000	113,857	118,857	5,000	The fees generated by this optional program are used to pay part of the salaries of the instrumental music teachers who provide instruction.
5th Grade Environmental Program	8,010	35,584	33,320	10,274	The expenditures include \$4,000 paid to the Conservation Commission for the use of the Town-owned property at East Boston Camps.
Elementary Early Arrival Option	8,174	96,412	84,917	19,669	The annual fee was \$250 per student in FY16, an increase from \$200. Direct costs are charged to the account throughout the year.
Summer School for Performing Arts	191,679	173,940	189,146	176,473	Program receipts are used to pay the expenses of the popular summer program, to supplement the year-round co-curricular activities of the Grade 6-12 Theater Arts programs, and to help fund improvements to the Performing Arts Center. The balance at June 30th includes deposits for the program that will take place in July and August of 2016.
Miscellaneous School Activities	-	52,931	52,931	-	
<b>TOTAL - OTHER OUTSIDE SOURCE</b>	<b>581,383</b>	<b>2,470,115</b>	<b>2,423,975</b>	<b>627,523</b>	
<b>TOTAL</b>	<b>2,413,786</b>	<b>4,511,754</b>	<b>4,263,993</b>	<b>2,661,547</b>	

EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools



COURTNEY L. MORAN, M.Ed.  
Director of Pupil Services

KERRY CLERY  
Assistant Superintendent of  
Curriculum & Instruction

KATHLEEN AUTH  
Director of School Finance

## Westford Public Schools

Administrative Offices

23 Depot St. • Westford, Massachusetts 01886  
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: September 25, 2017

To: School Committee  
From: Kathy Auth

Re: FY 2017 Fourth Quarter Fiscal Report - June 30, 2017

Presented below is a summary of the School Department's general fund state function totals as of the end of FY 2017. We closed out \$285,507 from the general fund appropriation. Included with this report are schedules that show the composition of these balances in more detail by type of expense. I have also included a schedule that shows the comparable summary balances for FY 2006 through FY 2017 to provide historical perspective. The closeout for FY 2017 primarily results from savings realized in our out-of-district tuitions accounts, and includes the return of funds that had been requested for potential MGL Ch. 222 costs, which we did not need to use in FY 2017.

	<u>Budget</u>	<u>Spent/Encumb</u>	<u>Available</u>	<u>% Used</u>
Administration	\$ 1,534,160	\$ 1,488,912	\$ 45,248	97.1
Instructional	41,223,257	41,073,328	149,929	99.6
Other School Services	4,013,221	4,065,710	(52,489)	101.3
Plant Operations & Maint	4,651,799	5,189,134	(537,335)	111.6
Fixed Costs / Leases	203,500	197,182	6,318	96.9
Community Services	4,000	3,803	197	95.1
Acq of Fixed Assets	-	116,666	(116,666)	
Tuitions (Reg & Special Ed)	<u>3,065,470</u>	<u>2,275,165</u>	<u>790,305</u>	<u>74.2</u>
	\$ 54,695,407	\$ 54,409,900	\$ 285,507	99.5

The recent history of the School Department closeouts from the operating fund is as follows:

	<u>Closeout</u>	<u>% of appropriation</u>
FY 2017	\$285,507	.5%
FY 2016	\$433,705	.8%
FY 2015	\$328,426	.6%
FY 2014	\$250,691	.5%

## General Fund Variances

Variances between actual expenditures and budgeted expenditures arise for many different reasons including personnel changes, program requirements, evolving student needs, and facility requirements. The following comments explain some of the major variances from budget for FY 2017.

- Function 1410 Business Office:  
The deficit in this Function is (\$22,551) for the year. This results primarily from the contracted services line. In addition to the routine costs of Medicaid claim services and other miscellaneous administrative items which generally average under \$15,000 per year, this year we contracted for non-recurring services for a revision of the Westford Academy Athletic Complex Master Plan to provide better information about the needs of the track replacement project that will be a capital request for FY19. We also contracted for a systemwide traffic study to provide possible solutions for traffic flow and signage concerns at all of the school campuses.
- Function 2305/2310/2315/2340/2700/2800 Classroom Teachers, Teacher Specialists, Coordinators/Team Leaders, Library/Media, Guidance, Psychologists:  
The combined available balance of \$189,049 in these Functions results primarily from personnel changes that have occurred since November 2015 when the FY 2017 budget salary detail was prepared. This is approximately 0.6% of the original budget in those categories.
- Function 2320 Medical/Therapeutic Services:  
The deficit in this Function is (\$258,617) for the year. The \$1,190,190 budget includes funds for speech and occupational therapist salaries, and for other required low-incident services that are provided by outside contractors, typically being physical therapy, behavior therapy, and mobility, vision and hearing specialist services. The FY 2017 deficit results primarily from the contracted services line. Actual expenditures on contracted services for the last three years have averaged \$338,842. This year's total is \$452,302, compared to a budget of \$170,121. The FY 2017 increase is largely due to the need for additional speech therapy contracted services as well as interim services that were required for several students while they were between placements. We have been able to absorb this budget deficit in this and prior years because of savings realized in other budget lines.
- Function 2325 Teacher Substitutes:  
This Function includes the cost of substitutes for teachers who are out of the classroom for any reason. Short-term substitutes cover for teachers who are absent due to illness, approved attendance at professional development activities, and other day-to-day reasons. The short-term substitute expenditure was \$257,302 for the year, compared to a budget of \$266,786. Long-term substitutes cover for teachers who are on paid and partially-paid leaves of absence. There were 27 staff members on leaves for varying lengths of time in FY 2017, and the corresponding substitute cost was \$205,569, compared to a budget of \$325,000. It is difficult to estimate the cost of long-term substitutes from year to year because we don't know who will be on leave or whether their leave will be fully paid, partially paid or unpaid. The average annual expenditure for long-term substitutes over the past five years has been \$232,945.
- Function 2410 through 2455 Instructional Supplies:  
The combined deficit in the instructional supply accounts, including site based and system wide categories, is (\$108,532). Knowing that there would be available funds at year end, the decision was made to purchase instructional materials and equipment that we might otherwise not have been able to purchase. Some examples include the acquisition of additional stand-up desks for each of the schools to be placed where the principals deem most useful, "Maker Space" equipment for the six elementary schools, and furniture to retro-fit some of the science classrooms at Stony Brook. We were also able to make strategic purchases of technology to

support the new Project-Based Learning classrooms that will be at Stony Brook in FY 2018, classroom carts at Abbot, and the 1 to World program at Westford Academy.

○ Function 3300 Transportation:

The deficit in this Function is (\$23,695). Special Education transportation was overspent by \$75,506, primarily due to the need for additional contracted-out routes.

○ Function 4120 Heating of Buildings:

The available balance in this Function at the end of the year is \$119,460. This is an area that is extremely difficult to project, due to the variability of the cost of energy and to variations in the winter temperatures from year to year. We have made many facilities improvements over the past few years that have resulted in significant energy savings, and the Town Manager’s staff has been proactive in negotiating energy supply contracts that have benefited all departments. The following chart summarizes the heating costs for the past few years.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2017	\$612,600	\$493,140	\$119,460
2016	\$626,000	\$466,886	\$159,114
2015	\$543,000	\$530,694	\$12,306
2014	\$663,839	\$596,217	\$67,622
2013	\$730,000	\$437,080	\$292,920
2012	\$691,000	\$605,742	\$85,258
2011	\$774,309	\$711,994	\$62,315

○ Function 4130 Utility Services:

The available balance in this Function at year end is \$64,786. The savings are primarily in the electricity accounts, which reflect significant savings from the Town’s net-metering contracts. It is difficult to project the net cost for electricity, however, due to the nature of the net-metering transactions and variability in the billing cycles.

○ Function 4210/4220/4225 Grounds & Building Maintenance and Building Security:

The combined deficit in these Functions at the end of the year is (\$581,293), continuing the trend that we have seen for some time. With the exception of the \$62,500 that was added to the budget for Function 4225 Building Security for the security camera license/maintenance agreements, we haven’t been able to significantly increase the budget appropriations for these categories. We have, however, continued to address the important grounds and maintenance needs of 10 school buildings, four waste treatment plants, and the Beacon Street maintenance facility, relying on savings in other areas to do so. Several other factors also had an impact in FY 2017, one of which was the need for increased contracted services in several categories because several of our staff licensed tradespersons were on leaves of absence for portions of the year. In addition, we had to upgrade many of the two-way radios that are used daily in the schools to ensure that all the radios would work on our licensed school networks. The following chart summarizes the combined costs in these Functions for the last few years.

	<u>Budget</u>	<u>Actual</u>	<u>Available</u>
2017	\$905,711	\$1,487,004	(\$581,293)
2016	\$832,584	\$1,322,532	(\$489,948)
2015	\$821,878	\$1,202,091	(\$380,213)
2014	\$811,327	\$1,164,588	(\$353,261)

- Function 4400 Networking Expenses:  
The deficit in this Function (\$100,446) primarily results from network upgrades and equipment that were contracted for late in the school year as it became clear that we would have available funds in our budget. The network projects were planned in collaboration with the Town's Technology Director and consist of additional wireless access points that will be deployed primarily at the middle school and high school levels, and network cabling work at Westford Academy that has been required but deferred for many years. The Town may eventually receive partial reimbursement of the cost of the equipment through the E-Rate program for schools and libraries, which is a program that is under the direction of the Federal Communications Commission.
- Function 7000 Replacement/Acquisition of Fixed Assets:  
This Function represents unbudgeted expenditures made for fixed assets using operating rather than capital funds. The total for FY 2017 was \$116,666 and addressed various needs throughout the district. This year we had to replace the hot water heaters at Robinson and Westford Academy. We also needed to make upgrades to the pneumatic controls systems at Blanchard in preparation for the energy management system work that will be done in FY 2018 using Green Communities Grant funds. We also purchased floor cleaning machines for Blanchard and Westford Academy to replace worn out equipment. We took advantage of savings in other areas of the budget to meet these needs.

### **Special Education Tuition Expense**

Since there are several funding sources for Special Education tuitions, I have presented a summary of the FY 2014 through FY 2017 expenditures on the following page. The amount that is included in the general fund appropriation for each year is determined by first estimating the anticipated expenditures for the following year, and then reducing this by an amount that is expected to be funded by Circuit Breaker receipts. If there are operating funds available at the end of the year, we consider whether it is possible to prepay a portion of the following year's known tuitions, in order to provide us with some leverage in the event that there are unanticipated placements in the following year.

The tuition projection changes throughout the year based on changes in student placements and move-ins/move-outs. These changing circumstances resulted in a favorable variance for FY 2017 of \$609,000. We were again able to preserve the full amount of the FY 2017 Circuit Breaker receipts for use in the next school year and to prepay several FY 2018 tuitions, which will reduce the pressure on our tuition budget in FY 2018.

### **Revolving Funds and Capital Appropriations**

A summary schedule of the activity in the revolving fund accounts for FY 2017 is attached for your review. I have included explanatory comments on the schedule to provide additional information concerning the balances in the funds. I will be happy to answer your questions on Monday night, and I hope that you find that the summaries presented in this report are useful as we move forward with the development of the FY 2019 budget.

<b><u>SPECIAL ED TUITIONS:</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>
Projected Special Ed Tuitions:				
to be funded by General Fund	2,314,984	2,517,257	3,115,470	3,065,470
to be funded by Circuit Breaker	900,000	1,944,856	1,100,000	1,579,042
to be funded by Valley/ MSEC Credit	<u>88,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total tuition projection	<u>3,302,984</u>	<u>4,462,113</u>	<u>4,215,470</u>	<u>4,644,512</u>
% increase (decrease) projected	24.0%	35.1%	-5.5%	10.2%
 Total tuition expense incurred for the year:				
Pre-paid in the prior year	154,006	337,721	338,848	463,481
Charged to the general fund in the current year	2,239,742	2,368,428	2,378,213	1,949,689
Charged to Valley/ MSEC credit	176,748	-	18,043	-
Charged to Circuit Breaker	1,018,681	1,182,125	1,465,546	1,622,304
Charged to Circuit Breaker extraordinary relief	<u>234,873</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total actual tuition expense	<u>3,824,050</u>	<u>3,888,274</u>	<u>4,200,650</u>	<u>4,035,474</u>
% increase (decrease) actual	25.2%	1.7%	8.0%	-3.9%
 Variance - Budget Projection to Actual	<u>(521,066)</u>	<u>573,839</u>	<u>14,820</u>	<u>609,038</u>
 General Fund details - per Fiscal Report:				
General Fund appropriation	2,314,984	2,517,257	3,115,470	3,065,470
 Current tuitions charged to the general fund	2,239,742	2,368,428	2,378,213	1,949,689
Pre-paid tuitions for the following year	<u>337,721</u>	<u>338,848</u>	<u>463,481</u>	<u>304,512</u>
Total expense charged to general fund	<u>2,577,463</u>	<u>2,707,276</u>	<u>2,841,694</u>	<u>2,254,201</u>
Variance per Fiscal Report (Sped tuitions only)	<u>(262,479)</u>	<u>(190,019)</u>	<u>273,776</u>	<u>811,269</u>
(see FY 2017 reconciliation below)				
 Favorable current year tuition expense variance				609,038
Use of additional available Circuit Breaker Funds		<i>actual</i>	1,622,304	
		<i>projected</i>	<u>(1,579,042)</u>	43,262
Difference in tuition prepayments		<i>FY 2016</i>	463,481	
		<i>FY 2017</i>	<u>(304,512)</u>	158,969
Variance per Fiscal Report (Sped tuitions only)				<u>811,269</u>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
BALANCES AT 6-30-17**

	<b>REVISED</b>			<b>TOTAL</b>	<b>AVAILABLE</b>	<b>%</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>EXP/ENCUMB</b>	<b>BUDGET</b>	<b>USED</b>
1110 SCHOOL COMMITTEE	7,930	7,128	305	7,433	497	93.7%
1210 SUPERINTENDENT OF SCHOOLS	301,971	282,796	155	282,951	19,020	93.7%
1220 ASSISTANT SUPERINTENDENT	208,745	207,446		207,446	1,299	99.4%
1410 BUSINESS OFFICE	436,323	445,821	13,052	458,874	(22,551)	105.2%
1420 HUMAN RESOURCES & BENEFITS	221,886	169,803	1,105	170,908	50,978	77.0%
1430 LEGAL SERVICES	61,382	71,065	3,500	74,565	(13,183)	121.5%
1450 INFORMATION MGT/TECHNOLOGY	295,923	271,696	15,040	286,736	9,187	96.9%
2110 CURRICULUM DIRECTORS	458,787	441,597	3,945	445,542	13,245	97.1%
2210 SCHOOL LEADERSHIP - BUILDING	2,806,909	2,742,174	15,476	2,757,651	49,258	98.2%
2250 NON-INSTR BUILDING TECHNOLOGY	33,000	31,965		31,965	1,035	96.9%
2305 CLASSROOM TEACHERS	23,907,313	23,659,004	1,388	23,660,391	246,922	99.0%
2310 TEACHER SPECIALISTS	4,138,500	4,167,025	626	4,167,651	(29,151)	100.7%
2315 TEAM LEADERS/INSTR COORD STIPENDS	531,601	520,692		520,692	10,909	97.9%
2320 MEDICAL/THERAPEUTIC SERVICES	1,190,190	1,443,880	4,928	1,448,807	(258,617)	121.7%
2325 TEACHER SUBSTITUTES	591,786	462,872		462,872	128,914	78.2%
2330 INSTRUCTIONAL ASSISTANTS	2,908,131	2,854,565	445	2,855,010	53,121	98.2%
2340 LIBRARY/MEDIA CENTER SALARIES	711,467	708,774		708,774	2,693	99.6%
2355 SUBSTITUTES FOR PROF DEVELOPMT	33,325	14,463		14,463	18,863	43.4%
2357 PROFESSIONAL DEVELPMT EXPENSES	526,363	444,420	22,628	467,048	59,315	88.7%
2410 TEXTBOOKS & RELATED MEDIA	214,985	180,246	17,682	197,928	17,057	92.1%
2415 LIBRARY INSTRUCTIONAL MATERIAL	50,600	36,728	1,561	38,289	12,311	75.7%
2420 INSTRUCTIONAL EQUIPMENT	28,520	49,608	44,804	94,413	(65,893)	331.0%
2430 GENERAL INSTRUCTIONAL SUPPLIES	442,440	351,001	106,358	457,359	(14,919)	103.4%
2440 OTHER INSTRUCTIONAL SERVICES	108,700	54,484		54,484	54,216	50.1%
2451 CLASSROOM INSTRUCT TECHNOLOGY	142,800	172,516	82,834	255,351	(112,551)	178.8%
2453 LIBRARY INSTRUCTIONAL HARDWARE	3,300	1,048		1,048	2,252	31.8%
2455 INSTRUCTIONAL SOFTWARE	93,090	92,988	1,107	94,095	(1,005)	101.1%
2710 GUIDANCE & ADJUSTMT COUNSELORS	1,992,333	1,991,176		1,991,176	1,157	99.9%
2720 TESTING & ASSESSMENT	38,175	33,799	100	33,899	4,276	88.8%
2800 PSYCHOLOGICAL SERVICES	270,942	310,182	4,241	314,423	(43,481)	116.0%
3100 PARENT LIAISON SERVICES	2,000	1,516		1,516	485	75.8%
3200 MEDICAL/HEALTH SERVICES	653,393	643,128	130	643,258	10,135	98.4%
3300 TRANSPORTATION SERVICES	2,636,885	2,610,940	49,640	2,660,580	(23,695)	100.9%
3400 FOOD SERVICES	-	1,626		1,626	(1,626)	
3510 ATHLETICS	465,431	507,883		507,883	(42,452)	109.1%
3520 OTHER STUDENT ACTIVITIES	182,012	176,971		176,971	5,041	97.2%
3600 SCHOOL SECURITY	73,500	73,876		73,876	(376)	100.5%
4110 CUSTODIAL SERVICES	1,884,311	1,884,276	10,751	1,895,027	(10,716)	100.6%
4120 HEATING OF BUILDINGS	612,600	493,140		493,140	119,460	80.5%
4130 UTILITY SERVICES	768,700	671,488	32,425	703,914	64,786	91.6%
4210 MAINTENANCE OF GROUNDS	73,600	74,556	644	75,200	(1,600)	102.2%
4220 MAINTENANCE OF BUILDINGS	734,111	1,198,971	46,183	1,245,154	(511,043)	169.6%
4225 BUILDING SECURITY	98,000	160,384	6,266	166,650	(68,650)	170.1%
4230 MAINTENANCE OF EQUIPMENT	87,494	105,262	738	106,000	(18,506)	121.2%
4400 NETWORKING & TELECOM	87,000	84,840	102,606	187,446	(100,446)	215.5%
4450 TECHNOLOGY MAINTENANCE	305,983	308,759	7,844	316,603	(10,620)	103.5%
5100 EMPLOYER SICK BUYBACK	50,000	54,918	2,083	57,001	(7,001)	114.0%
5260 NON-EMPLOYEE INSURANCE	6,000	4,366		4,366	1,634	72.8%
5300 RENTAL/LEASE OF EQUIPMENT	147,500	125,986	9,829	135,815	11,685	92.1%
6200 CIVIC ACTIVITIES	4,000	3,803		3,803	197	95.1%
7300 EQUIPMENT ACQUISITION	-	116,666		116,666	(116,666)	
9000 TUITIONS	3,065,470	1,880,091	395,074	2,275,165	790,305	74.2%
<b>TOTAL GENERAL FUND</b>	<b>54,695,407</b>	<b>53,404,405</b>	<b>1,005,494</b>	<b>54,409,900</b>	<b>285,507</b>	<b>99.5%</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>1110 SCHOOL COMMITTEE</u>					
2 EXPENSES	7,930	7,128	305	7,433	497
TOTAL SCHOOL COMMITTEE	7,930	7,128	305	7,433	497
<u>1210 SUPERINTENDENT OF SCHOOLS</u>					
1 PERSONAL SERVICES	265,881	264,000		264,000	1,881
2 EXPENSES	36,090	18,795	155	18,951	17,139
TOTAL SUPERINTENDENT OF SCHOOLS	301,971	282,796	155	282,951	19,020
<u>1220 ASSISTANT SUPERINTENDENT</u>					
1 PERSONAL SERVICES	201,945	201,945		201,945	-
2 EXPENSES	6,800	5,501		5,501	1,299
TOTAL ASSISTANT SUPERINTENDENT	208,745	207,446	-	207,446	1,299
<u>1410 BUSINESS OFFICE</u>					
1 PERSONAL SERVICES	373,873	368,694	709	369,402	4,471
2 EXPENSES	62,450	77,128	12,344	89,471	(27,021)
TOTAL BUSINESS OFFICE	436,323	445,821	13,052	458,874	(22,551)
<u>1420 HUMAN RESOURCES &amp; BENEFITS</u>					
1 PERSONAL SERVICES	152,692	152,692		152,692	-
1 COMPENSATION RESERVE	42,000			-	42,000
2 EXPENSES	27,194	17,111	1,105	18,216	8,978
TOTAL HUMAN RESOURCES & BENEFITS	221,886	169,803	1,105	170,908	50,978
<u>1430 LEGAL SERVICES</u>					
2 EXPENSES - SPECIAL ED	31,382	25,499		25,499	5,883
2 EXPENSES - GENERAL	30,000	45,566	3,500	49,066	(19,066)
TOTAL LEGAL SERVICES/SETTLEMENTS	61,382	71,065	3,500	74,565	(13,183)
<u>1450 INFORMATION MGT/TECHNOLOGY</u>					
1 PERSONAL SERVICES	181,873	160,873		160,873	21,000
2 EXPENSES	114,050	110,823	15,040	125,863	(11,813)
TOTAL INFORMATION MGT/TECHNOLOGY	295,923	271,696	15,040	286,736	9,187
	1,534,160	1,455,754	33,158	1,488,912	45,248

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2110 CURRICULUM DIRECTORS</u>					
1 PERSONAL SERVICES	427,808	417,297	300	417,597	10,211
2 EXPENSES	30,979	24,300	3,645	27,945	3,034
TOTAL CURRICULUM DIRECTORS	458,787	441,597	3,945	445,542	13,245
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>					
1 PERSONAL SERVICES	2,657,890	2,629,991	105	2,630,096	27,794
2 EXPENSES	149,019	112,183	15,372	127,555	21,464
TOTAL SCHOOL LEADERSHIP - BUILDING	2,806,909	2,742,174	15,476	2,757,651	49,258
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>					
2 EXPENSES	33,000	31,965		31,965	1,035
TOTAL NON-INSTR BUILDING TECHNOLOGY	33,000	31,965	-	31,965	1,035
<u>2305 CLASSROOM TEACHERS</u>					
1 PERSONAL SERVICES	23,907,313	23,659,004	1,388	23,660,391	246,922
TOTAL CLASSROOM TEACHERS	23,907,313	23,659,004	1,388	23,660,391	246,922
<u>2310 TEACHER SPECIALISTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	921,974	913,659		913,659	8,315
1 PERSONAL SERVICES - SPECIAL EDUCATION	3,216,526	3,253,365	626	3,253,991	(37,465)
TOTAL TEACHER SPECIALISTS	4,138,500	4,167,025	626	4,167,651	(29,150)
<u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u>					
1 PERSONAL SERVICES	531,601	520,692		520,692	10,909
TOTAL INSTRUCTIONL COORD/TEAM LEADRS	531,601	520,692	-	520,692	10,909
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>					
1 PERSONAL SERVICES	1,020,069	995,958	548	996,505	23,564
2 EXPENSES	170,121	447,922	4,380	452,302	(282,181)
TOTAL MEDICAL/THERAPEUTIC SERVICES	1,190,190	1,443,880	4,928	1,448,807	(258,617)
<u>2325 TEACHER SUBSTITUTES</u>					
1 PERSONAL SERVICES - SHORT TERM SUBS	266,786	257,302		257,302	9,484
1 PERSONAL SERVICES - LONG TERM SUBS	325,000	205,569		205,569	119,431
TOTAL TEACHER SUBSTITUTES	591,786	462,872	-	462,872	128,914
<u>2330 INSTRUCTIONAL ASSISTANTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,133,655	1,134,651		1,134,651	(996)
1 PERSONAL SERVICES - SPECIAL EDUCATION	1,752,290	1,712,281	445	1,712,726	39,564
2 EXPENSES	22,186	7,633		7,633	14,553
TOTAL INSTRUCTIONAL ASSISTANTS	2,908,131	2,854,565	445	2,855,010	53,121
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>					
1 PERSONAL SERVICES	711,467	708,774		708,774	2,693
TOTAL LIBRARY/MEDIA CENTER SALARIES	711,467	708,774	-	708,774	2,693
<u>2355 SUBSTITUTES FOR PROF DEVELOPMT</u>					

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
1 PERSONAL SERVICES	33,325	14,463		14,463	18,863
TOTAL SUBSTITUTES FOR PROF DEVELOPMI	33,325	14,463	-	14,463	18,863
<u>2357 PROFESSIONAL DEVELOPMENT EXPENSES</u>					
1 PERSONAL SERVICES	339,483	346,688		346,688	(7,205)
2 EXPENSES - COURSE REIMBURSEMENT	93,775	57,969	20,125	78,093	15,682
2 EXPENSES - SITE PROF DEVELOPMENT	23,500	8,990	1,221	10,211	13,289
2 EXPENSES - SYSWIDE PD,OTHER	69,605	30,773	1,282	32,055	37,550
TOTAL PROFESSIONAL DEVELOPMENT EXP	526,363	444,420	22,628	467,048	59,315
<u>2410 TEXTBOOKS &amp; RELATED MEDIA</u>					
SYSTEMWIDE	178,081	142,862	17,682	160,544	17,537
WESTFORD ACADEMY	33,204	34,709		34,709	(1,505)
BLANCHARD	2,200	2,500		2,500	(300)
STONY BROOK	1,500	174		174	1,326
TOTAL TEXTBOOKS & RELATED MEDIA	214,985	180,246	17,682	197,928	17,057
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>					
2 EXPENSES	50,600	36,728	1,561	38,289	12,311
TOTAL LIBRARY INSTRUCTIONAL MATERIAL	50,600	36,728	1,561	38,289	12,311
<u>2420 INSTRUCTIONAL EQUIPMENT</u>					
2 EXPENSES, SWIDE	15,150	20,495	450	20,945	(5,795)
2 CLASSROOM FURNISHINGS,SWIDE	13,370	29,114	44,354	73,468	(60,098)
TOTAL INSTRUCTIONAL EQUIPMENT	28,520	49,608	44,804	94,413	(65,893)
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>					
GENERAL ED SYSTEMWIDE	26,020	19,339		19,339	6,681
SPECIAL ED SYSTEMWIDE	27,321	14,761	7,704	22,465	4,856
WESTFORD ACADEMY	119,768	91,429	18,744	110,173	9,595
BLANCHARD	35,737	28,689	11,894	40,583	(4,846)
STONY BROOK	41,241	32,735	7,321	40,056	1,185
ABBOT	34,421	32,221	8,950	41,171	(6,750)
CRISAFULLI	37,314	17,822	17,797	35,619	1,695
DAY	36,913	38,675	8,071	46,746	(9,833)
MILLER	30,009	31,915	6,820	38,735	(8,726)
NABNASSET	31,516	30,026	8,405	38,431	(6,915)
ROBINSON	21,180	12,388	10,552	22,940	(1,760)
PRESCHOOL	1,000	1,001	100	1,101	(101)
TOTAL GENERAL INSTRUCTIONAL SUPPLIES	442,440	351,001	106,358	457,359	(14,919)
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>					
1 PERSONAL SERVICES - INTERN/BRIDGE PROG	17,500	14,850		14,850	2,650
2 EXPENSES - TEACHER & COORD MILEAGE	8,200	3,064		3,064	5,136
2 EXPENSES - LIVING LAB	21,800	18,942		18,942	2,858
2 EXPENSES - 504 ACCOM & OTHER CONTR SVCS	21,200	8,527		8,527	12,673
2 EXPENSES - ENTREPRENEURSHIP PROGRAM	10,000	9,100		9,100	900
2 EXPENSES - CH 222 EXPENSES	30,000	-		-	30,000
TOTAL OTHER INSTRUCTIONAL SERVICES	108,700	54,484	-	54,484	54,216
<u>2451 CLASSROOM INSTRUCT TECHNOLOGY</u>					

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
2 EXPENSES - SITE BASED	84,400	68,127	34,002	102,129	(17,729)
2 EXPENSES - 1:WORLD	35,000	39,597	45,375	84,972	(49,972)
2 EXPENSES - SYSTEMWIDE	23,400	64,792	3,457	68,249	(44,849)
<b>TOTAL CLASSROOM INSTRUCT TECHNOLOGY</b>	<b>142,800</b>	<b>172,516</b>	<b>82,834</b>	<b>255,351</b>	<b>(112,551)</b>
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	3,300	1,048		1,048	2,252
<b>TOTAL LIBRARY INSTRUCTIONAL HARDWARE</b>	<b>3,300</b>	<b>1,048</b>	<b>-</b>	<b>1,048</b>	<b>2,252</b>
<u>2455 INSTRUCTIONAL SOFTWARE</u>					
2 EXPENSES - SITE BASED	18,230	24,481	100	24,581	(6,351)
2 EXPENSES - SYSTEMWIDE	74,860	68,506	1,007	69,513	5,347
<b>TOTAL INSTRUCTIONAL SOFTWARE</b>	<b>93,090</b>	<b>92,988</b>	<b>1,107</b>	<b>94,095</b>	<b>(1,005)</b>
<u>2710 GUIDANCE &amp; ADJUSTMT COUNSELORS</u>					
1 PERSONAL SERVICES	1,976,361	1,986,544		1,986,544	(10,183)
2 EXPENSES	15,972	4,632		4,632	11,340
<b>TOTAL GUIDANCE &amp; ADJUSTMT COUNSELORS</b>	<b>1,992,333</b>	<b>1,991,176</b>	<b>-</b>	<b>1,991,176</b>	<b>1,157</b>
<u>2720 TESTING &amp; ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS/PARCC AIDES	13,000	8,852		8,852	4,148
2 EXPENSES	25,175	24,947	100	25,047	128
<b>TOTAL TESTING &amp; ASSESSMENT</b>	<b>38,175</b>	<b>33,799</b>	<b>100</b>	<b>33,899</b>	<b>4,276</b>
<u>2800 PSYCHOLOGICAL SERVICES</u>					
1 PERSONAL SERVICES	252,299	248,848		248,848	3,451
2 EXPENSES	18,643	61,334	4,241	65,575	(46,932)
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>270,942</b>	<b>310,182</b>	<b>4,241</b>	<b>314,423</b>	<b>(43,481)</b>
	<b>41,223,257</b>	<b>40,765,205</b>	<b>308,123</b>	<b>41,073,328</b>	<b>149,929</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>3100 PARENT LIAISON SERVICES</u>					
2 EXPENSES	2,000	1,516		1,516	485
	2,000	1,516	-	1,516	485
<u>3200 MEDICAL/HEALTH SERVICES</u>					
1 PERSONAL SERVICES	623,583	623,520		623,520	63
2 EXPENSES	29,810	19,608	130	19,738	10,072
TOTAL MEDICAL/HEALTH SERVICES	653,393	643,128	130	643,258	10,135
<u>3300 TRANSPORTATION SERVICES</u>					
REGULAR DAY TRANSPORTATION	1,641,060	1,621,984	300	1,622,284	18,776
SPECIAL ED TRANSPORTATION:					
1 PERSONAL SERVICES	505,425	468,317	4,073	472,390	33,035
2 EXPENSES	490,400	520,639	45,267	565,906	(75,506)
	995,825	988,956	49,340	1,038,296	(42,471)
	2,636,885	2,610,940	49,640	2,660,580	(23,695)
<u>3400 FOOD SERVICE</u>					
2 EXPENSES - POS SYSTEM/MISC EXP	-	1,626		1,626	(1,626)
TOTAL FOOD SERVICE	-	1,626	-	1,626	(1,626)
<u>3510 ATHLETICS</u>					
1 PERSONAL SERVICES	464,431	477,883		477,883	(13,452)
2 EXPENSES	1,000	30,000		30,000	(29,000)
TOTAL ATHLETICS	465,431	507,883	-	507,883	(42,452)
<u>3520 OTHER STUDENT ACTIVITIES</u>					
1 PERSONAL SERVICES	172,428	170,670		170,670	1,758
2 EXPENSES	9,584	6,301		6,301	3,283
TOTAL OTHER STUDENT ACTIVITIES	182,012	176,971	-	176,971	5,041
<u>3600 SCHOOL SECURITY</u>					
1 SCHOOL RESOURCE OFFICER	72,000	72,000		72,000	-
1 SCHOOL SAFETY ADVISOR STIPEND	1,500	1,500		1,500	-
2 OTHER EXPENSE	-	376		376	(376)
	73,500	73,876	-	73,876	(376)
	4,013,221	4,015,940	49,770	4,065,710	(52,489)

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>4110 CUSTODIAL SERVICES</b>					
CUSTODIAL SALARIES & SUBS	1,605,378	1,630,834	4,081	1,634,915	(29,537)
CUSTODIAL OVERTIME - REGULAR	83,600	96,860	177	97,037	(13,437)
CUSTODIAL OVERTIME - SNOW	12,600	25,302		25,302	(12,702)
CLOTHING ALLOWANCES	25,000	26,438		26,438	(1,438)
SUPPLIES & CONTRACTED SERVICES	157,733	104,842	6,493	111,336	46,397
<b>TOTAL CUSTODIAL SERVICES</b>	<b>1,884,311</b>	<b>1,884,276</b>	<b>10,751</b>	<b>1,895,027</b>	<b>(10,716)</b>
<b>4120 HEATING OF BUILDINGS</b>					
2 EXPENSES	612,600	493,140		493,140	119,460
<b>TOTAL HEATING OF BUILDINGS</b>	<b>612,600</b>	<b>493,140</b>	<b>-</b>	<b>493,140</b>	<b>119,460</b>
<b>4130 UTILITY SERVICES</b>					
ELECTRICITY, INCL NET-METER OFFSET	615,000	560,499	10,762	571,260	43,740
NON-HEAT FUEL	6,100	538		538	5,562
WATER	69,600	45,204	19,164	64,368	5,232
TELEPHONE	78,000	65,248	2,500	67,748	10,252
<b>TOTAL UTILITY SERVICES</b>	<b>768,700</b>	<b>671,488</b>	<b>32,425</b>	<b>703,914</b>	<b>64,786</b>
<b>4210 MAINTENANCE OF GROUNDS</b>					
2 EXPENSES	73,600	74,556	644	75,200	(1,600)
<b>TOTAL MAINTENANCE OF GROUNDS</b>	<b>73,600</b>	<b>74,556</b>	<b>644</b>	<b>75,200</b>	<b>(1,600)</b>
<b>4220 MAINTENANCE OF BUILDINGS</b>					
MAINTENANCE SALARIES/SUBS	375,928	413,478	200	413,678	(37,750)
MAINTENANCE OVERTIME - REGULAR & SNOW	23,500	26,646		26,646	(3,146)
MAINT/CUSTODIAL SUMMER WORK CREW	8,154	24,836	8,918	33,755	(25,601)
LICENSE, CLOTHING & TRAVEL ALLOWANCES	7,600	9,555		9,555	(1,955)
MAINTENANCE, SEPTIC & TRTMT PLANTS	1,000	8,575	4,851	13,426	(12,426)
MAINTENANCE, VEHICLES (INCL FUEL)	47,250	42,367	2,766	45,133	2,117
<i>OTHER BUILDING MAINTENANCE EXPENSES:</i>	<i>270,679</i>				
MAINTENANCE, SYSTEMWIDE UNCLASSIFIED		150,731	16,419	167,150	
MAINTENANCE, HVAC		193,019	7,576	200,595	
MAINTENANCE, PLUMBING		21,948	403	22,351	
MAINTENANCE, ELECTRICAL		19,212	1,084	20,295	
MAINTENANCE, FLOORS		127,484		127,484	
MAINTENANCE, DOORS		21,076	524	21,600	
MAINTENANCE, WINDOWS		960		960	
MAINTENANCE, PAINT		59,423		59,423	
MAINTENANCE, ROOF		22,091		22,091	
MAINTENANCE, PEST CONTROL		21,685	565	22,250	
MAINTENANCE, ELEVATOR		20,043	2,877	22,920	
MAINTENANCE, 504 COMPLIANCE		-	-	-	
MAINTENANCE, INSPECTION SERVICES		4,480		4,480	
MAINTENANCE, HAZ MAT		11,361		11,361	
	<b>270,679</b>	<b>673,514</b>	<b>29,448</b>	<b>702,962</b>	<b>(432,283)</b>
<b>TOTAL MAINTENANCE OF BUILDINGS</b>	<b>734,111</b>	<b>1,198,971</b>	<b>46,183</b>	<b>1,245,154</b>	<b>(511,043)</b>
<b>4225 BUILDING SECURITY</b>					
2 EXPENSES-GENL	35,500	106,423	6,266	112,688	(77,188)
2 EXPENSES-CAMERA CNTR SVC	62,500	53,961		53,961	8,539
<b>TOTAL BUILDING SECURITY</b>	<b>98,000</b>	<b>160,384</b>	<b>6,266</b>	<b>166,650</b>	<b>(68,650)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>4230 MAINTENANCE OF EQUIPMENT</u>					
OFFICE EQUIPMENT	6,500	268		268	6,232
INSTRUCTIONAL EQUIPMENT	27,350	14,191		14,191	13,159
OTHER EQUIPMENT	53,644	90,803	738	91,541	(37,897)
<b>TOTAL MAINTENANCE OF EQUIPMENT</b>	<b>87,494</b>	<b>105,262</b>	<b>738</b>	<b>106,000</b>	<b>(18,506)</b>
<u>4400 NETWORKING &amp; TELECOM</u>					
2 HIGH SPEED INTERNET	11,000	20,662	480	21,142	(10,142)
2 LICENSES	74,000	55,373	-	55,373	18,627
2 OTHER EXPENSES	2,000	8,805	102,126	110,931	(108,931)
<b>TOTAL NETWORKING &amp; TELECOM</b>	<b>87,000</b>	<b>84,840</b>	<b>102,606</b>	<b>187,446</b>	<b>(100,446)</b>
<u>4450 TECHNOLOGY MAINTENANCE</u>					
1 PERSONAL SERVICES	238,107	261,067	1,608	262,675	(24,568)
2 EXPENSES	67,876	47,692	6,236	53,928	13,948
<b>TOTAL TECHNOLOGY MAINTENANCE</b>	<b>305,983</b>	<b>308,759</b>	<b>7,844</b>	<b>316,603</b>	<b>(10,620)</b>
	<b>4,651,799</b>	<b>4,981,676</b>	<b>207,458</b>	<b>5,189,134</b>	<b>(537,335)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2017 - AS OF 6/30/17**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>5150 EMPLOYEE SEPARATION COSTS</b>					
CONTRACTUAL PAYMENTS	50,000	54,918	2,083	57,001	(7,001)
	50,000	54,918	2,083	57,001	(7,001)
<b>5260 NON-EMPLOYEE INSURANCE</b>					
2 EXPENSES	6,000	4,366		4,366	1,634
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,366	-	4,366	1,634
<b>5300 RENTAL/LEASE OF EQUIPMENT</b>					
OFFICE EQUIPMENT	126,400	111,133	9,829	120,963	5,437
MAINTENANCE VEHICLES	15,000	10,806		10,806	4,194
OTHER EQUIPMENT	6,100	4,046		4,046	2,054
TOTAL RENTAL/LEASE OF EQUIPMENT	147,500	125,986	9,829	135,815	11,685
	203,500	185,270	11,912	197,182	6,318
<b>6200 CIVIC ACTIVITIES</b>					
1 PERSONAL SERVICES	2,500	3,803		3,803	(1,303)
2 EXPENSES	1,500			-	1,500
TOTAL CIVIC ACTIVITIES	4,000	3,803	-	3,803	197
<b>7400/7500 EQUIPMENT/ACQUISITION</b>					
ROBINSON HOT WATER HEATER	-	13,500		13,500	(13,500)
BLANCHARD PNEUMATIC CONTROLS REHAB	-	31,840		31,840	(31,840)
WA HOT WATER HEATER	-	48,500		48,500	(48,500)
CUSTODIAL FLOOR MACHINES	-	22,826		22,826	(22,826)
	-	116,666	-	116,666	(116,666)
<b>9300 - 9400 TUITIONS</b>					
<b>REGULAR ED:</b>					
REG ED TUITION - NON-MEMBER VOTECH	-	20,964		20,964	(20,964)
<b>SPECIAL ED:</b>					
SPED TUITION - PRIVATE DAY	923,723	730,743	13,825	744,568	179,155
SPED TUITION - PRIVATE RESIDENTIAL	1,451,306	707,611	381,249	1,088,860	362,446
SPED TUITION - OTHER MASS PUBLIC SCHOOLS	-	17,982		17,982	(17,982)
SPED TUITION - COLLABORATIVES	690,441	402,791		402,791	287,650
	3,065,470	1,859,127	395,074	2,254,201	811,269
<b>TOTAL TUITION</b>	<b>3,065,470</b>	<b>1,880,091</b>	<b>395,074</b>	<b>2,275,165</b>	<b>790,305</b>

5000s Separation/Fixed/Leases  
6000s Civic Activities  
7000s Fixed Assets  
9000s Tuitions  
Balances at 6/30/17

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2017**

**FY 2017**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,534,160	\$ 1,488,912	\$ 45,248	97.1
2000's Instructional	41,223,257	41,073,328	149,929	99.6
3000's Other School Services	4,013,221	4,065,710	(52,489)	101.3
4000's Plant Operations & Maintenance	4,651,799	5,189,134	(537,335)	111.6
5000's Separation / Fixed / Leases	203,500	197,182	6,318	96.9
6000's Community Services	4,000	3,803	197	95.1
7000's Acq of Fixed Assets	-	116,666	(116,666)	
9000's Tuitions	3,065,470	2,275,165	790,305	74.2
	<b>\$ 54,695,407</b>	<b>\$ 54,409,900</b>	<b>\$ 285,507</b>	<b>99.5</b>

**FY 2016**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,492,716	\$ 1,430,519	\$ 62,197	95.8
2000's Instructional	40,167,638	39,641,447	526,191	98.7
3000's Other School Services	3,766,655	3,773,810	(7,155)	100.2
4000's Plant Operations & Maintenance	4,623,731	4,908,292	(284,561)	106.2
5000's Separation / Fixed / Leases	203,500	171,309	32,191	84.2
6000's Community Services	4,000	2,673	1,327	66.8
7000's Acq of Fixed Assets	-	170,262	(170,262)	
9000's Tuitions	3,115,470	2,841,694	273,776	91.2
	<b>\$ 53,373,710</b>	<b>\$ 52,940,005</b>	<b>\$ 433,705</b>	<b>99.2</b>

**FY 2015**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,569,603	\$ 1,360,726	\$ 208,877	86.7
2000's Instructional	38,716,553	38,078,392	638,161	98.4
3000's Other School Services	3,726,694	3,646,607	80,087	97.9
4000's Plant Operations & Maintenance	4,552,553	4,961,066	(408,513)	109.0
5000's Separation / Fixed / Leases	203,500	201,150	2,350	98.8
6000's Community Services	4,000	3,455	545	86.4
7000's Acq of Fixed Assets	-	54,621	(54,621)	
9000's Tuitions	2,582,257	2,720,717	(138,460)	105.4
	<b>\$ 51,355,160</b>	<b>\$ 51,026,734</b>	<b>\$ 328,426</b>	<b>99.4</b>

**FY 2014**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,349,647	\$ 1,293,944	\$ 55,703	95.9
2000's Instructional	36,951,504	36,234,768	716,736	98.1
3000's Other School Services	3,549,954	3,482,387	67,567	98.1
4000's Plant Operations & Maintenance	4,778,816	5,067,234	(288,418)	106.0
5000's Separation / Fixed / Leases	206,500	192,969	13,531	93.4
6000's Community Services	4,000	2,354	1,646	58.9
7000's Acq of Fixed Assets	46,161	88,717	(42,556)	192.2
9000's Tuitions	2,364,984	2,638,501	(273,517)	111.6
	<b>\$ 49,251,566</b>	<b>\$ 49,000,875</b>	<b>\$ 250,691</b>	<b>99.5</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2017**

**FY 2013**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,330,168	\$ 1,375,832	\$ (45,664)	103.4
2000's Instructional	35,917,745	35,275,721	642,024	98.2
3000's Other School Services	3,393,217	3,404,999	(11,782)	100.3
4000's Plant Operations & Maintenance	4,879,661	4,755,746	123,915	97.5
5000's Separation / Fixed / Leases	191,500	213,626	(22,126)	111.6
6000's Community Services	4,000	2,690	1,310	67.3
7000's Acq of Fixed Assets	-	52,995	(52,995)	
9000's Tuitions	1,874,992	2,208,723	(333,731)	117.8
	<b>\$ 47,591,283</b>	<b>\$ 47,290,332</b>	<b>\$ 300,951</b>	<b>99.4</b>

**FY 2012**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,288,233	\$ 1,319,716	\$ (31,483)	102.4
2000's Instructional	34,803,323	33,625,067	1,178,256	96.6
3000's Other School Services	3,217,309	3,156,884	60,425	98.1
4000's Plant Operations & Maintenance	4,823,196	4,864,566	(41,370)	100.9
5000's Separation / Fixed / Leases	191,500	174,609	16,891	91.2
6000's Community Services	4,000	6,383	(2,383)	159.6
7000's Acq of Fixed Assets	13,370	-	13,370	0.0
9000's Tuitions	1,930,990	2,294,931	(363,941)	118.8
	<b>\$ 46,271,921</b>	<b>\$ 45,442,156</b>	<b>\$ 829,765</b>	<b>98.2</b>

(Note: target closeout was \$570K.)

**FY 2011**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,217,981	\$ 1,220,611	\$ (2,630)	100.2
2000's Instructional	34,458,655	33,787,924	670,731	98.1
3000's Other School Services	3,057,321	3,081,950	(24,629)	100.8
4000's Plant Operations & Maintenance	4,999,629	5,065,570	(65,941)	101.3
5000's Separation / Fixed / Leases	156,500	133,048	23,452	85.0
6000's Community Services	4,000	2,634	1,366	65.9
7000's Acq of Fixed Assets	13,370	32,044	(18,674)	239.7
9000's Tuitions	1,235,881	1,479,877	(243,996)	119.7
	<b>\$ 45,143,337</b>	<b>\$ 44,803,658</b>	<b>\$ 339,679</b>	<b>99.2</b>

**FY 2010**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,285,877	\$ 1,226,776	\$ 59,101	95.4
2000's Instructional	33,072,822	32,721,736	351,086	98.9
3000's Other School Services	3,029,940	3,043,844	(13,904)	100.5
4000's Plant Operations & Maintenance	4,923,970	4,833,310	90,660	98.2
5000's Separation / Fixed / Leases	156,500	130,790	25,710	83.6
6000's Community Services	4,000	3,946	54	98.7
7000's Acq of Fixed Assets	13,370	50,565	(37,195)	378.2
9000's Tuitions	1,235,881	1,475,531	(239,650)	119.4
	<b>\$ 43,722,360</b>	<b>\$ 43,486,498</b>	<b>\$ 235,862</b>	<b>99.5</b>

**Westford Public Schools**  
**Year-End Balance Summaries**  
**FY 2006 - FY 2017**

**FY 2009**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,242,119	\$ 1,211,500	\$ 30,619	97.5
2000's Instructional	32,437,452	31,691,593	745,859	97.7
3000's Other School Services	2,906,275	2,891,063	15,212	99.5
4000's Plant Operations & Maintenance	4,743,758	4,963,001	(219,243)	104.6
5000's Separation / Fixed / Leases	156,500	144,726	11,774	92.5
6000's Community Services	4,000	5,801	(1,801)	145.0
7000's Acq of Fixed Assets	13,370	5,462	7,908	40.9
9000's Tuitions	1,235,881	1,598,694	(362,813)	129.4
	<b>\$ 42,739,355</b>	<b>\$ 42,511,840</b>	<b>\$ 227,515</b>	<b>99.5</b>

**FY 2008**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,214,255	\$ 1,191,332	\$ 22,923	98.1
2000's Instructional	31,244,464	30,477,433	767,031	97.5
3000's Other School Services	2,670,909	2,681,682	(10,773)	100.4
4000's Plant Operations & Maintenance	4,804,166	4,941,172	(137,006)	102.9
5000's Separation / Fixed / Leases	196,200	148,688	47,512	75.8
6000's Community Services	3,072	1,654	1,418	53.8
7000's Acq of Fixed Assets	23,370	87,204	(63,834)	373.1
9000's Tuitions	1,185,881	1,481,080	(295,199)	124.9
	<b>\$ 41,342,317</b>	<b>\$ 41,010,245</b>	<b>\$ 332,072</b>	<b>99.2</b>

**FY 2007**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 979,136	\$ 1,051,950	\$ (72,814)	107.4
2000's Instructional	30,065,530	29,160,786	904,744	97.0
3000's Other School Services	2,536,731	2,590,181	(53,450)	102.1
4000's Plant Operations & Maintenance	4,688,749	4,989,137	(300,388)	106.4
5000's Separation / Fixed / Leases	165,704	182,190	(16,486)	109.9
6000's Community Services	3,072	4,024	(952)	131.0
7000's Acq of Fixed Assets	23,370	10,574	12,796	45.2
9000's Tuitions	948,877	1,198,947	(250,070)	126.4
	<b>\$ 39,411,169</b>	<b>\$ 39,187,789</b>	<b>\$ 223,380</b>	<b>99.4</b>

**FY 2006**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 906,475	\$ 943,556	\$ (37,081)	104.1
2000's Instructional	29,013,341	28,181,684	831,657	97.1
3000's Other School Services	2,412,893	2,462,358	(49,465)	102.1
4000's Plant Operations & Maintenance	4,150,122	5,000,404	(850,282)	120.5
5000's Separation / Fixed / Leases	152,751	184,916	(32,165)	121.1
6000's Community Services	2,572	1,775	797	69.0
7000's Acq of Fixed Assets	23,370	174,380	(151,010)	746.2
9000's Tuitions	1,085,739	626,614	459,125	57.7
	<b>\$ 37,747,263</b>	<b>\$ 37,575,687</b>	<b>\$ 171,576</b>	<b>99.5</b>

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/17**

	<b>Balance at 7/1/2016</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance at 6/30/2017</b>	<b>COMMENTS</b>
<b>SCHOOL CHOICE / CIRCUIT BREAKER:</b>					
School Choice	411,720	553,350	301,762	663,308	There were 77.0 FTE incoming School Choice students in FY17. Budget offsets were \$259,281 and other expenses charged to School Choice totaled \$42,481.
Circuit Breaker	1,622,304	1,809,923	1,622,304	1,809,923	The balance represents FY17 receipts at a reimbursement rate of 73.16% of the net claim. The statutory maximum reimbursement rate is 75%. The 6/30/17 balance will be expended on tuition costs in FY18.
<b>TOTAL - SCHOOL CHOICE / CIRCUIT BREAKER</b>	<b>2,034,024</b>	<b>2,363,273</b>	<b>1,924,066</b>	<b>2,473,231</b>	
<b>OTHER OUTSIDE SOURCES:</b>					
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>					
Transportation Fees Revolving	69,590	472,064	500,000	41,654	The budget offset for FY16 was \$500,000. Receipts were down slightly in FY17.
WA Parking Fees	8,687	16,300	17,840	7,147	The fee for FY17 was \$50. Receipts are used to pay traffic attendant salary and parking lot maintenance.
<i>Other Revolving Accounts:</i>					
Athletic Revolving - Operations	50,016	505,790	525,226	30,580	The participation fee for FY17 was \$275 per sport for WA and \$240 per sport for the middle schools. Gate receipts were down in FY17 and other costs saw a slight increase. This necessitated a transfer of \$30,000 of transportation and supply expenditures from the revolving fund to the operating budget in order to provide a sufficient starting balance in the revolving account for FY18.
Athletic Revolving - Turf Field	9,460	18,440	251	27,649	Receipts are from advertising fees paid. The balance will be used to cover future maintenance expenses for the turf field.
Custodial Extra Detail Revolving	1,412	55,592	49,736	7,268	Fees charged cover overtime wages paid.
Facility Use Revolving	5,237	21,141	17,000	9,378	Expenses include direct costs and allocated operating and custodial costs.
Simmons Partnership/Staff PD	10,600	1,000	2,585	9,015	The brought forward balance was generated by a professional development program that was offered in conjunction with Simmons College in prior years. The balance in the account is used to fund staff professional development.
Lost Books Revolving	11,078	2,260	11,181	2,157	The brought forward balance at the high school was expended during the year on textbook replacements.
Kindergarten Extended Day	54,247	282,648	237,633	99,262	Annual fees for this program were increased to \$3,500 for FY17, and the 2 and 3 day options were discontinued. See separate operations summary.
Regular Ed Full Day Kindergarten	25,200	283,499	201,379	107,320	FY17 was the first year for this program. Each K-2 school had one classroom of fee-based full day kindergarten. The fee for the second half of the day was \$4,200. Half of the salaries for the teachers and teacher assistants who staff the classrooms were charged to this fee account, along with allocated indirect salaries, facilities, and other costs. The balance in the account at 6-30-17 will allow us to keep the fee at \$4,200 for several years notwithstanding rising salaries and other costs. See separate summary of operations.
Special Ed Integrated Kindergarten	40,817	85,400	94,306	31,911	There are two classrooms of full-day integrated kindergarten at the Miller School. The fee was increased to \$4,200 for FY17. This account funds a portion of the salaries of two teachers and four aides. See separate summary of operations.
Special Ed Integrated Preschool	72,497	229,001	255,759	45,739	The fee account covers portions of the salaries for several teachers, aides, a behavior specialist, and a coordinator. Funds are also used for supplies and contracted services for the preschool. New playground equipment was purchased in FY17. See separate summary of operations.

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/17**

	<b>Balance at 7/1/2016</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance at 6/30/2017</b>	<b>COMMENTS</b>
Non-Resident Tuition	-	77,981	77,981	-	The amount received in FY17 was from the cultural exchange program that was instituted in FY17 and which helped support the 1:World program at Westford Academy.
1:World Tech User Fee	-	14,050	1,899	12,151	The receipts in this account come from amounts paid by students at Westford Academy that are then expended to repair damages that occur to the 1:1 devices that are provided to them by the district.
WA Grey Ghost Academy	5,500	4,875	10,000	375	This program is an enrichment program for students at WA.
Gr 9-12 Activity Fees	15,069	39,800	45,000	9,869	The planned budget offset was \$38,430 for FY17. Additional stipends were charged to the brought-forward balance in the fee account due to the number of additional after school activities at the high school that were not funded by the operating budget.
Gr 6-8 Activity Fees	36,698	27,725	25,000	39,423	The budget offset was \$23,741 per school. Not all of this was required to be charged in FY17.
Gr 3-5 Instrumental Fees	5,000	122,299	114,468	12,831	The fees generated by this optional pull-out program are used to pay part of the salaries of the instrumental music teachers who provide instruction.
5th Grade Environmental Program	10,274	31,333	31,047	10,560	The expenditures include \$3,200 paid to the Conservation Commission for the use of the Town-owned property at East Boston Camps.
Elementary Early Arrival Option	19,669	97,070	89,319	27,420	The annual fee was \$250 per student in FY17. Direct costs of the program, mainly staff salaries, are charged to the account throughout the year.
Summer School for Performing Arts	176,473	167,322	248,478	95,317	Program receipts are used to pay the expenses of this summer program, to supplement the year-round co-curricular activities of the Grade 6-12 Theater Arts programs, and to help fund improvements to the Performing Arts Center. The balance at June 30th includes deposits for the program that will take place in July and August of 2017.
Miscellaneous School Activities	-	60,931	61,391	(460)	The negative balance is a timing difference that corrected in July 2017.
<b>TOTAL - OTHER OUTSIDE SOURCE</b>	<b>627,523</b>	<b>2,616,521</b>	<b>2,617,479</b>	<b>626,565</b>	
<b>TOTAL</b>	<b>2,661,547</b>	<b>4,979,794</b>	<b>4,541,545</b>	<b>3,099,796</b>	

**Regular Ed Full-Day Kindergarten - Summary  
FY17**

	<u><b>FY17 Total</b></u>
<b>Program Receipts:</b>	<b>254,520</b>
<b>Direct Program Expenses:</b>	
Staff (50% of salaries)	138,752
Supplies & Other	<u>14,600</u>
Total direct expenses charged	<b>153,352</b>
<b>Indirect Costs to be Charged to Fee Account:</b>	
% of salary - School Secretaries	2,035
% of salary - School Princ / Asst Princ	9,536
% of salary - School Guidance	5,135
% of salary - School Nurse	3,275
% of salary - Sch Finance / Accounting Sals	3,423
Allocated general principal aide salaries	2,310
Allocated per-pupil expenditures (general supplies)	1,692
Allocated transportation cost	7,200
Allocated copier costs	994
Allocated building operation costs	<u>12,428</u>
Total indirect costs allocated to Kinder Ext Day	<b>48,028</b>
<b>Regular Ed FDK Net Income/(Loss) for the year</b>	<b>53,140</b>
<b>Balance brought forward from prior years</b>	<b>-</b>
<b>Cumulative balance at end of year (excl deposits for following year)</b>	<u><b>53,140</b></u>
	<u>54,180</u>
<i>Note: Deposits received for following year</i>	
<i>Cash Balance at end of year</i>	<i>107,320</i>
 <i>Fee Charged:</i>	 <i>4,200</i>

**Kindergarten Extended Day - Summary  
FY13 to FY17**

	<b>FY13 Total</b>	<b>FY14 Total</b>	<b>FY15 Total</b>	<b>FY16 Total</b>	<b>FY17 Total</b>
<b>Program Receipts:</b>	<b>225,535</b>	<b>246,140</b>	<b>245,763</b>	<b>351,678</b>	<b>294,723</b>
<b>Direct Program Expenses:</b>					
Staff	119,004	115,445	127,085	190,910	135,832
Substitutes & Principal Aides	5,199	4,340	3,694	8,231	3,993
Supplies & Other	1,252	1,547	942	13,710	1,406
<b>Total direct expenses charged</b>	<b>125,455</b>	<b>121,332</b>	<b>131,721</b>	<b>212,850</b>	<b>141,232</b>
<b>Indirect Costs to be Charged to Fee Account:</b>					
% of salary - School Secretaries	10,696	10,969	5,529	4,861	3,053
% of salary - School Princ / Asst Princ	21,654	22,091	22,303	23,259	14,305
% of salary - School Guidance	11,690	11,629	12,084	12,521	7,702
% of salary - School Nurse	7,566	7,233	7,333	7,247	4,912
% of salary - Sch Finance / Accounting Sals	9,641	7,472	7,832	8,343	5,134
Allocated benefits cost	37,957	39,408	55,228	36,179	24,359
Allocated general principal aide salaries	4,986	5,118	5,100	5,512	3,465
Allocated per-pupil expenditures (general supplies)	5,991	6,036	6,279	7,332	2,538
Allocated transportation cost	18,000	18,000	15,000	18,000	10,800
Allocated copier costs	4,500	3,244	3,045	4,256	1,491
Allocated building operation costs	22,799	22,961	22,762	28,992	18,643
<b>Total indirect costs allocated to Kinder Ext Day</b>	<b>155,480</b>	<b>154,161</b>	<b>162,495</b>	<b>156,502</b>	<b>96,402</b>
<b>Kinder Ext Day Net Income/(Loss) for the year</b>	<b>(55,400)</b>	<b>(29,353)</b>	<b>(48,453)</b>	<b>(17,674)</b>	<b>57,089</b>
<b>Balance brought forward from prior years</b>	<b>177,302</b>	<b>121,902</b>	<b>92,549</b>	<b>44,096</b>	<b>26,423</b>
<b>Cumulative balance at end of year (excl deposits for following year)</b>	<b>121,902</b>	<b>92,549</b>	<b>44,096</b>	<b>26,423</b>	<b>83,512</b>
<i>Note: Deposits received for following year</i>				<u>27,824</u>	<u>15,750</u>
<i>Cash Balance at end of year</i>				54,247	99,262
<b>Fees Charged:</b>					
5 day	2,200	2,200	2,200	2,500	3,500
3 day	1,600	1,600	1,600	1,800	n/a
2 day	1,200	1,200	1,200	1,300	n/a

**Integrated Full-Day Kindergarten - Summary  
FY13 to FY17**

	<b>FY13 Total</b>	<b>FY14 Total</b>	<b>FY15 Total</b>	<b>FY16 Total</b>	<b>FY17 Total</b>
<b>Program Receipts:</b>	94,500	84,000	67,375	76,999	90,720
<b>Direct Program Expenses:</b>					
Staff (40% of salaries)	78,207	80,772	93,975	95,673	94,306
Supplies & Other	-	-	631	-	-
	<u>78,207</u>	<u>80,772</u>	<u>94,606</u>	<u>95,673</u>	<u>94,306</u>
<b>Integrated FDK Net Income/(Loss) for the year</b>	16,293	3,228	(27,231)	(18,674)	(3,586)
<b>Balance brought forward from prior years</b>	57,681	73,974	77,202	49,970	31,297
<b>Cumulative balance at end of year (excl deposits for following year)</b>	<u>73,974</u>	<u>77,202</u>	<u>49,970</u>	<u>31,297</u>	<u>27,711</u>
<i>Note: Deposits received for following year</i>		-	-	9,520	4,200
<i>Cash balance at end of year</i>	<u>73,974</u>	<u>77,202</u>	<u>49,970</u>	<u>40,817</u>	<u>31,911</u>
<i>Fee Charged:</i>	3,500	3,500	3,500	3,500	4,200

**Integrated Preschool - Summary  
FY12 to FY17**

	<b>FY13 Total</b>	<b>FY14 Total</b>	<b>FY15 Total</b>	<b>FY16 Total</b>	<b>FY17 Total</b>
<b>Program Receipts:</b>	200,794	196,392	231,390	226,513	239,778
<b>Direct Program Expenses:</b>					
Staff	178,566	190,602	207,231	223,510	232,796
Supplies & Contract Services	13,664	11,533	24,264	11,562	22,328
	<u>192,231</u>	<u>202,136</u>	<u>231,495</u>	<u>235,072</u>	<u>255,124</u>
<b>Integrated Preschool Net Income/(Loss) for the year</b>	8,564	(5,744)	(105)	(8,559)	(15,346)
<b>Balance brought forward from prior years</b>	42,943	51,506	45,763	45,658	37,099
<b>Cumulative balance at end of year (excl deposits for following year)</b>	<u>51,506</u>	<u>45,763</u>	<u>45,658</u>	<u>37,099</u>	<u>21,753</u>
<i>Note: Deposits received for following year</i>	<u>19,245</u>	<u>23,051</u>	<u>21,243</u>	<u>35,398</u>	<u>23,986</u>
<i>Cash balance at end of year</i>	<u>70,751</u>	<u>68,814</u>	<u>66,901</u>	<u>72,497</u>	<u>45,739</u>

EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools



COURTNEY L. MORAN, M.Ed.  
Director of Pupil Services

KERRY CLERY, Ed.D.  
Assistant Superintendent of  
Curriculum & Instruction

KATHLEEN AUTH  
Director of School Finance

## Westford Public Schools

Administrative Offices

23 Depot St. • Westford, Massachusetts 01886  
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: October 4, 2018

To: School Committee  
From: Kathy Auth

Re: FY 2018 Fourth Quarter Fiscal Report - June 30, 2018

---

Presented below is a summary of the School Department's general fund state function balances at the end of FY 2018. The overall unspent balance was \$200,913, with \$75,000 being transferred to the Special Education Reserve Fund and \$125,913 closing out to the Town's general fund. Included with this report are schedules that show the composition of these balances in more detail by type of expense. I have also included a schedule that shows the comparable summary balances for FY 2015 through FY 2018 to provide historical perspective.

	<u>Budget</u>	<u>Spent/Encumb</u>	<u>Available</u>	<u>% Used</u>
Administration	\$ 1,539,946	\$ 1,462,049	\$ 77,897	94.9
Instructional	43,068,691	42,482,643	586,048	98.6
Other School Services	4,091,395	4,262,192	(170,797)	104.2
Plant Operations & Maint	4,620,908	5,351,277	(730,369)	115.8
Benefits/Insurance/Leases	209,700	161,691	48,009	77.1
Community Services	4,000	3,844	156	96.1
Acq of Fixed Assets	150,000	220,850	(70,850)	
Tuitions (Reg & Special Ed)	<u>2,865,470</u>	<u>2,404,650</u>	<u>460,820</u>	<u>83.9</u>
	\$ 56,550,110	\$ 56,349,197	\$ 200,913	99.6

### General Fund Variances

Some of the major variances at June 30th compared to budget are discussed below.

- Function 2210 School Leadership-Building:  
There is a combined available balance of \$110,877 in this state function. The savings result from professional and support staff personnel changes in the school offices and from the spending freeze that was instituted in January.

- Function 2325 Teacher Substitutes:  
There is a combined available balance of \$235,013 for Teacher Substitutes at the end of the year, reflecting a lower incidence of fully paid leaves of absence this year. We have reduced the FY 2019 budget in this category to take this trend into account.
- Function 2410 through 2455 Instructional Supplies and Equipment:  
The combined deficit in the instructional supply state functions at the end of June is (\$27,371), due in part to the purchasing of technology, classroom furnishings, and supplies at the end of the year.
- Function 3300 Transportation:  
The deficit in this state function at the end of June (\$129,865) is primarily due to cost overruns for special education transportation. Excess expenditures were slightly offset by savings in fuel costs and driver salaries.
- Function 4220/4225 Building Maintenance & Building Security:  
The combined deficit in these functions at the end of the year was (\$573,836). This continues a trend that we have seen for many years. We have historically been able to manage this budget deficit by using savings in other areas of the budget, but the inability to increase the maintenance budget remains a challenge. Spending detail by category of expense is presented in the attached schedules.
- Function 4400 Networking Expenses:  
The deficit in this Function (\$62,533) primarily results from network upgrades and equipment that were contracted for late in the school year. We continue to dedicate available funds to add wireless access points and increase the speed of the internet connections throughout the system. The network projects are planned in collaboration with the Town's Technology Director.
- Function 7000 Replacement/Acquisition of Fixed Assets:  
This Function represents unbudgeted expenditures made for fixed assets using operating rather than capital funds. The total expended in FY 2018 was \$220,850 and various needs throughout the district were addressed. \$130,506 was used to fund the Abbot Roof project through the construction document/bidding phases prior to the receipt of a capital appropriation at the March 2018 annual town meeting. We also repaired the pumps in the Abbot boiler room, added a dehumidification system and a hot water tank at the Day School, and installed new flashing school-zone lights near the Robinson School. Funds were also used to supplement the Town's Green Community Grant, which paid for significant improvements to the Blanchard energy management system and added LED lighting upgrades at Westford Academy. We took advantage of savings in other areas of the budget to meet these needs.

### **Special Education Tuition Expense**

Since there are several funding sources for Special Education tuitions, I have presented a summary of the FY 2015 through FY 2018 expenditures on the following page. The amount that is included in the general fund appropriation for each year is determined by first estimating the anticipated expenditures for the following year, and then reducing this by an amount that is expected to be funded by Circuit Breaker receipts. If there are operating funds available at the end of the year, we consider whether it is possible to prepay a portion of the following year's known tuitions, in order to provide us with some leverage in the event that there are unanticipated placements in the following year.

<b><u>SPECIAL ED TUITIONS:</u></b>	<b><u>FY 2015</u></b>	<b><u>FY 2016</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2018</u></b>
Budgeted Special Ed Tuitions:				
to be funded by General Fund	2,517,257	3,115,470	3,065,470	2,845,470
to be funded by Circuit Breaker	1,944,856	1,100,000	1,579,042	1,737,930
to be funded by Valley Collaborative Credit	-	-	-	-
Total tuition projection	<u>4,462,113</u>	<u>4,215,470</u>	<u>4,644,512</u>	<u>4,583,400</u>
Total tuition expense incurred for the year:				
Pre-paid in the prior year	337,721	338,848	463,481	285,399
Charged to the general fund in the current year	2,368,428	2,378,213	1,949,689	2,244,922
Charged to Valley Collaborative credit	-	18,043	-	185,589
Charged to Circuit Breaker	1,182,125	1,465,546	1,622,304	1,809,923
Charged to Circuit Breaker extraordinary relief	-	-	-	-
Total actual tuition expense	<u>3,888,274</u>	<u>4,200,650</u>	<u>4,035,474</u>	<u>4,525,833</u>
Variance - Budget Projection to Actual	<u>573,839</u>	<u>14,820</u>	<u>609,038</u>	<u>57,567</u>
General Fund details - per Fiscal Report:				
General Fund appropriation	2,517,257	3,115,470	3,065,470	2,845,470
Current tuitions charged to the general fund	2,368,428	2,378,213	1,949,689	2,244,922
Pre-paid tuitions for the following year	<u>338,848</u>	<u>463,481</u>	<u>304,512</u>	<u>138,500</u>
Total expense charged to general fund	<u>2,707,276</u>	<u>2,841,694</u>	<u>2,254,201</u>	<u>2,383,422</u>
Variance per Fiscal Report (Sped tuitions only)	<u>(190,019)</u>	<u>273,776</u>	<u>811,269</u>	<u>462,048</u>
(see FY 2018 reconciliation below)				
Favorable current year tuition expense variance				57,567
Use of Valley Collaborative credits				185,589
Use of additional available Circuit Breaker Funds		<i>actual</i>	1,809,923	
		<i>projected</i>	<u>(1,737,930)</u>	71,993
Difference in tuition prepayments		<i>FY 2017</i>	285,399	
		<i>FY 2018</i>	<u>(138,500)</u>	<u>146,899</u>
Variance per Fiscal Report (Sped tuitions only)				<u>462,048</u>

### **Revolving Funds and Capital Appropriations**

A summary schedule of the activity in the revolving fund accounts for FY 2018 is attached for your review. I have included explanatory comments on the schedule to provide additional information concerning the balances in the funds. I will be happy to answer your questions on Tuesday night, and I hope that you find that the summaries presented in this report are useful as we move forward with the development of the FY 2020 budget.



**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>1110 SCHOOL COMMITTEE</u>					
2 EXPENSES	7,930	8,453	-	8,453	(523)
TOTAL SCHOOL COMMITTEE	7,930	8,453	-	8,453	(523)
<u>1210 SUPERINTENDENT OF SCHOOLS</u>					
1 PERSONAL SERVICES	270,732	271,331	-	271,331	(599)
2 EXPENSES	33,390	17,897	-	17,897	15,493
TOTAL SUPERINTENDENT OF SCHOOLS	304,122	289,227	-	289,227	14,895
<u>1220 ASSISTANT SUPERINTENDENT</u>					
1 PERSONAL SERVICES	212,969	212,969	-	212,969	-
2 EXPENSES	7,300	7,895	-	7,895	(595)
TOTAL ASSISTANT SUPERINTENDENT	220,269	220,864	-	220,864	(595)
<u>1410 BUSINESS OFFICE</u>					
1 PERSONAL SERVICES	383,155	383,421	69	383,490	(335)
2 EXPENSES	62,450	32,327	10,752	43,079	19,371
TOTAL BUSINESS OFFICE	445,605	415,748	10,820	426,568	19,037
<u>1420 HUMAN RESOURCES &amp; BENEFITS</u>					
1 PERSONAL SERVICES	163,973	163,973	-	163,973	-
1 COMPENSATION RESERVE	21,396	-	-	-	21,396
2 EXPENSES	27,194	16,973	910	17,883	9,311
TOTAL HUMAN RESOURCES & BENEFITS	212,563	180,946	910	181,856	30,707
<u>1430 LEGAL SERVICES</u>					
2 EXPENSES - SPECIAL ED	31,382	23,637	1,854	25,491	5,892
2 EXPENSES - GENERAL	30,000	28,854	1,190	30,044	(44)
TOTAL LEGAL SERVICES/SETTLEMENTS	61,382	52,491	3,044	55,535	5,847
<u>1450 INFORMATION MGT/TECHNOLOGY</u>					
1 PERSONAL SERVICES	170,325	170,225	-	170,225	100
2 EXPENSES	117,750	109,322	-	109,322	8,428
TOTAL INFORMATION MGT/TECHNOLOGY	288,075	279,547	-	279,547	8,528
	1,539,946	1,447,274	14,774	1,462,049	77,897

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2110 CURRICULUM DIRECTORS</u>					
1 PERSONAL SERVICES	430,536	434,776	4,800	439,576	(9,040)
2 EXPENSES	33,979	18,884	45	18,928	15,051
TOTAL CURRICULUM DIRECTORS	464,515	453,660	4,845	458,504	6,011
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>					
1 PERSONAL SERVICES	2,713,387	2,630,441	811	2,631,252	82,135
2 EXPENSES	149,019	113,979	6,298	120,276	28,743
TOTAL SCHOOL LEADERSHIP - BUILDING	2,862,406	2,744,420	7,109	2,751,529	110,877
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>					
2 EXPENSES	39,000	33,924	-	33,924	5,076
TOTAL NON-INSTR BUILDING TECHNOLOGY	39,000	33,924	-	33,924	5,076
<u>2305 CLASSROOM TEACHERS</u>					
1 PERSONAL SERVICES	24,938,124	24,642,489	5,945	24,648,433	289,691
TOTAL CLASSROOM TEACHERS	24,938,124	24,642,489	5,945	24,648,433	289,691
<u>2310 TEACHER SPECIALISTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,021,689	1,061,141	-	1,061,141	(39,452)
1 PERSONAL SERVICES - SPECIAL EDUCATION	3,498,437	3,645,043	2,797	3,647,840	(149,403)
TOTAL TEACHER SPECIALISTS	4,520,126	4,706,184	2,797	4,708,981	(188,855)
<u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u>					
1 PERSONAL SERVICES	529,396	505,244	-	505,244	24,152
TOTAL INSTRUCTIONL COORD/TEAM LEADRS	529,396	505,244	-	505,244	24,152
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>					
1 PERSONAL SERVICES	1,051,989	1,035,751	896	1,036,648	15,341
2 EXPENSES	210,121	269,852	3,266	273,119	(62,998)
TOTAL MEDICAL/THERAPEUTIC SERVICES	1,262,110	1,305,604	4,163	1,309,766	(47,656)
<u>2325 TEACHER SUBSTITUTES</u>					
1 PERSONAL SERVICES - SHORT TERM SUBS	266,936	234,383	-	234,383	32,553
1 PERSONAL SERVICES - LONG TERM SUBS	295,000	92,540	-	92,540	202,460
TOTAL TEACHER SUBSTITUTES	561,936	326,923	-	326,923	235,013
<u>2330 INSTRUCTIONAL ASSISTANTS</u>					
1 PERSONAL SERVICES - GENERAL EDUCATION	1,165,369	1,199,690	1,275	1,200,965	(35,596)
1 PERSONAL SERVICES - SPECIAL EDUCATION	1,866,401	1,807,050	1,193	1,808,243	58,158
2 EXPENSES	16,191	4,525	1,582	6,107	10,084
TOTAL INSTRUCTIONAL ASSISTANTS	3,047,961	3,011,265	4,050	3,015,315	32,646
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>					
1 PERSONAL SERVICES	745,331	741,730	-	741,730	3,601
TOTAL LIBRARY/MEDIA CENTER SALARIES	745,331	741,730	-	741,730	3,601

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2018 - AS OF 6/30/18**

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>2355 SUBSTITUTES FOR PROF DEVELOPMT</u>					
1 PERSONAL SERVICES	30,575	14,198	-	14,198	16,377
TOTAL SUBSTITUTES FOR PROF DEVELOPMT	30,575	14,198	-	14,198	16,377
<u>2357 PROFESSIONAL DEVELOPMENT EXPENSES</u>					
1 PERSONAL SERVICES	359,450	352,741	-	352,741	6,709
2 EXPENSES - COURSE REIMBURSEMENT	93,775	76,888	13,361	90,249	3,526
2 EXPENSES - SITE PROF DEVELOPMENT	25,300	8,587	-	8,587	16,713
2 EXPENSES - SYSWIDE PD, OTHER	55,500	54,150	1,513	55,663	(163)
TOTAL PROFESSIONAL DEVELOPMENT EXP	534,025	492,366	14,873	507,239	26,786
<u>2410 TEXTBOOKS &amp; RELATED MEDIA</u>					
SYSTEMWIDE	152,663	128,618	18,245	146,863	5,800
WESTFORD ACADEMY	32,204	22,731	1,459	24,190	8,014
BLANCHARD	675	690	943	1,634	(959)
STONY BROOK	-	139	-	139	(139)
TOTAL TEXTBOOKS & RELATED MEDIA	185,542	152,177	20,647	172,825	12,717
<u>2415 LIBRARY INSTRUCTIONAL MATERIAL</u>					
2 EXPENSES	54,550	52,776	64	52,840	1,710
TOTAL LIBRARY INSTRUCTIONAL MATERIAL	54,550	52,776	64	52,840	1,710
<u>2420 INSTRUCTIONAL EQUIPMENT</u>					
2 EXPENSES, SWIDE	12,700	12,599	-	12,599	101
2 MISC CLASSRM FURNISHINGS, SWIDE	13,370	7,476	67,926	75,402	(62,032)
TOTAL INSTRUCTIONAL EQUIPMENT	26,070	20,075	67,926	88,000	(61,930)
<u>2430 GENERAL INSTRUCTIONAL SUPPLIES</u>					
GENERAL ED SYSTEMWIDE	22,760	5,432	759	6,191	16,569
SPECIAL ED SYSTEMWIDE	29,646	26,933	6,965	33,898	(4,252)
NEW CLASS SETUPS	8,000	10,381	1,188	11,570	(3,570)
WESTFORD ACADEMY	115,677	87,128	9,609	96,737	18,940
BLANCHARD	33,695	25,195	8,589	33,784	(89)
STONY BROOK	42,530	35,280	7,617	42,897	(367)
ABBOT	36,922	32,338	5,976	38,314	(1,392)
CRISAFULLI	35,709	20,609	9,449	30,057	5,652
DAY	37,513	37,643	3,586	41,228	(3,715)
MILLER	29,252	29,218	98	29,316	(64)
NABNASSET	32,339	27,999	4,781	32,779	(440)
ROBINSON	24,086	27,255	5,331	32,586	(8,500)
PRESCHOOL	1,050	444	-	444	606
TOTAL GENERAL INSTRUCTIONAL SUPPLIES	449,179	365,855	63,946	429,801	19,378
<u>2440 OTHER INSTRUCTIONAL SERVICES</u>					
1 PERSONAL SERVICES - INTERN/BRIDGE PROG	17,500	13,450	-	13,450	4,050
2 EXPENSES - TEACHER & COORD MILEAGE	8,200	3,057	-	3,057	5,143
2 EXPENSES - LIVING LAB	21,800	21,304	-	21,304	496
2 EXPENSES - 504 ACCOM & OTHER CONTR SVCS	20,700	734	-	734	19,966
2 EXPENSES - ENTREPRENEURSHIP PROGRAM	10,000	10,110	-	10,110	(110)
2 EXPENSES - CH 222 EXPENSES	30,000	-	-	-	30,000
TOTAL OTHER INSTRUCTIONAL SERVICES	108,200	48,654	-	48,654	59,546

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>2451 CLASSROOM INSTRUCT TECHNOLOGY</u>					
2 EXPENSES - SYSTEMWIDE	31,000	5,745	5,788	11,533	19,467
2 EXPENSES - SITE BASED	73,327	81,307	10,351	91,658	(18,331)
2 EXPENSES - 1:WORLD	40,000	53,268	40,756	94,024	(54,024)
<b>TOTAL CLASSROOM INSTRUCT TECHNOLOGY</b>	<b>144,327</b>	<b>140,321</b>	<b>56,895</b>	<b>197,216</b>	<b>(52,889)</b>
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	4,771	328	-	328	4,443
<b>TOTAL LIBRARY INSTRUCTIONAL HARDWARE</b>	<b>4,771</b>	<b>328</b>	<b>-</b>	<b>328</b>	<b>4,443</b>
<u>2455 INSTRUCTIONAL SOFTWARE</u>					
2 EXPENSES - SITE BASED	24,358	35,203	-	35,203	(10,845)
2 EXPENSES - SYSTEMWIDE	104,784	104,285	-	104,285	499
<b>TOTAL INSTRUCTIONAL SOFTWARE</b>	<b>129,142</b>	<b>139,488</b>	<b>-</b>	<b>139,488</b>	<b>(10,346)</b>
<u>2710 GUIDANCE &amp; ADJUSTMT COUNSELORS</u>					
1 PERSONAL SERVICES	2,090,725	2,012,128	811	2,012,939	77,786
2 EXPENSES	15,972	4,838	-	4,838	11,134
<b>TOTAL GUIDANCE &amp; ADJUSTMT COUNSELORS</b>	<b>2,106,697</b>	<b>2,016,966</b>	<b>811</b>	<b>2,017,777</b>	<b>88,920</b>
<u>2720 TESTING &amp; ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS AIDES	13,000	7,677	-	7,677	5,324
2 EXPENSES	24,015	22,682	-	22,682	1,333
<b>TOTAL TESTING &amp; ASSESSMENT</b>	<b>37,015</b>	<b>30,359</b>	<b>-</b>	<b>30,359</b>	<b>6,656</b>
<u>2800 PSYCHOLOGICAL SERVICES</u>					
1 PERSONAL SERVICES	269,050	270,629	-	270,629	(1,579)
2 EXPENSES	18,643	12,381	560	12,941	5,702
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>287,693</b>	<b>283,010</b>	<b>560</b>	<b>283,570</b>	<b>4,123</b>
	<b>43,068,691</b>	<b>42,228,014</b>	<b>254,630</b>	<b>42,482,643</b>	<b>586,048</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<u>3100 PARENT LIAISON SERVICES</u>					
2 EXPENSES	2,000	2,255	-	2,255	(255)
	2,000	2,255	-	2,255	(255)
<u>3200 MEDICAL/HEALTH SERVICES</u>					
1 PERSONAL SERVICES	658,312	657,160	-	657,160	1,152
2 EXPENSES	29,810	21,898	2,537	24,435	5,375
TOTAL MEDICAL/HEALTH SERVICES	688,122	679,058	2,537	681,596	6,526
<u>3300 TRANSPORTATION SERVICES</u>					
REGULAR DAY TRANSPORTATION	1,671,060	1,685,969	266	1,686,235	(15,175)
SPECIAL ED TRANSPORTATION:					
1 PERSONAL SERVICES	501,410	484,887	3,753	488,640	12,770
2 EXPENSES	490,400	612,368	5,492	617,860	(127,460)
	991,810	1,097,255	9,245	1,106,500	(114,690)
TOTAL TRANSPORTATION	2,662,870	2,783,224	9,511	2,792,735	(129,865)
<u>3510 ATHLETICS</u>					
1 PERSONAL SERVICES	478,091	508,744	-	508,744	(30,653)
2 EXPENSES	1,800	-	-	-	1,800
TOTAL ATHLETICS	479,891	508,744	-	508,744	(28,853)
<u>3520 OTHER STUDENT ACTIVITIES</u>					
1 PERSONAL SERVICES	175,428	184,680	355	185,035	(9,607)
2 EXPENSES	9,584	6,214	-	6,214	3,370
TOTAL OTHER STUDENT ACTIVITIES	185,012	190,894	355	191,249	(6,237)
<u>3600 SCHOOL SECURITY</u>					
1 SCHOOL RESOURCE OFFICER	72,000	72,000	-	72,000	-
1 SCHOOL SAFETY ADVISOR STIPEND	1,500	1,500	-	1,500	-
2 OTHER EXPENSE/TRAINING	-	12,113	-	12,113	(12,113)
	73,500	85,613	-	85,613	(12,113)
	4,091,395	4,249,788	12,403	4,262,192	(170,797)

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>YTD EXP &amp; ENCUMBR</b>	<b>AVAIL BUDGET</b>
<b>4110 CUSTODIAL SERVICES</b>					
CUSTODIAL SALARIES & SUBS	1,610,972	1,648,637	2,256	1,650,893	(39,921)
CUSTODIAL OVERTIME - REGULAR	83,600	97,380	444	97,824	(14,224)
CUSTODIAL OVERTIME - SNOW	12,600	15,455	-	15,455	(2,855)
CLOTHING ALLOWANCES	26,250	26,938	-	26,938	(688)
SUPPLIES & CONTRACTED SERVICES	157,733	147,556	7,619	155,175	2,558
<b>TOTAL CUSTODIAL SERVICES</b>	<b>1,891,155</b>	<b>1,935,965</b>	<b>10,319</b>	<b>1,946,285</b>	<b>(55,130)</b>
<b>4120 HEATING OF BUILDINGS</b>					
2 EXPENSES	597,900	541,277	-	541,277	56,623
<b>TOTAL HEATING OF BUILDINGS</b>	<b>597,900</b>	<b>541,277</b>	<b>-</b>	<b>541,277</b>	<b>56,623</b>
<b>4130 UTILITY SERVICES</b>					
ELECTRICITY, INCL NET-METER OFFSET	545,000	579,687	41,582	621,270	(76,270)
NON-HEAT FUEL	3,100	5,629	-	5,629	(2,529)
WATER	69,600	48,649	17,731	66,380	3,220
TELEPHONE	78,000	66,150	2,631	68,781	9,219
<b>TOTAL UTILITY SERVICES</b>	<b>695,700</b>	<b>700,115</b>	<b>61,944</b>	<b>762,060</b>	<b>(66,360)</b>
<b>4210 MAINTENANCE OF GROUNDS</b>					
2 EXPENSES	73,600	77,361	14,162	91,523	(17,923)
<b>TOTAL MAINTENANCE OF GROUNDS</b>	<b>73,600</b>	<b>77,361</b>	<b>14,162</b>	<b>91,523</b>	<b>(17,923)</b>
<b>4220 MAINTENANCE OF BUILDINGS</b>					
MAINTENANCE SALARIES/SUBS	379,921	436,042	200	436,242	(56,321)
MAINTENANCE OVERTIME - REGULAR & SNOW	23,500	16,407	-	16,407	7,093
MAINT/CUSTODIAL SUMMER WORK CREW	8,154	28,849	7,672	36,520	(28,366)
LICENSE, CLOTHING & TRAVEL ALLOWANCES	7,600	9,030	-	9,030	(1,430)
MAINTENANCE, SEPTIC & TRTMT PLANTS	1,000	9,762	-	9,762	(8,762)
MAINTENANCE, VEHICLES (INCL FUEL)	47,250	31,710	805	32,515	14,735
<i>OTHER BUILDING MAINTENANCE EXPENSES:</i>	270,679				
MAINTENANCE, SYSTEMWIDE UNCLASSIFIED		135,945	15,289	151,234	
MAINTENANCE, HVAC		110,075	4,974	115,049	
MAINTENANCE, PLUMBING		28,685	-	28,685	
MAINTENANCE, ELECTRICAL		22,030	-	22,030	
MAINTENANCE, FLOORS		145,082	19,949	165,031	
MAINTENANCE, DOORS		35,434	-	35,434	
MAINTENANCE, WINDOWS		3,100	-	3,100	
MAINTENANCE, PAINT		53,881	16,890	70,771	
MAINTENANCE, ROOF		33,975	-	33,975	
MAINTENANCE, PEST CONTROL		26,810	-	26,810	
MAINTENANCE, ELEVATOR		47,250	-	47,250	
MAINTENANCE, 504 COMPLIANCE		526	-	526	
MAINTENANCE, INSPECTION SERVICES		2,950	-	2,950	
MAINTENANCE, SNOW REMOVAL CONTRACT SVC		24,320	-	24,320	
MAINTENANCE, HAZ MAT		4,580	-	4,580	
	270,679	674,642	57,102	731,744	(461,065)
<b>TOTAL MAINTENANCE OF BUILDINGS</b>	<b>738,104</b>	<b>1,206,440</b>	<b>65,778</b>	<b>1,272,219</b>	<b>(534,114)</b>
<b>4225 BUILDING SECURITY</b>					
2 EXPENSES-GENL	35,500	66,787	9,131	75,918	(40,418)
2 EXPENSES-CAMERA CNTR SVC	62,500	61,805	-	61,805	695
<b>TOTAL BUILDING SECURITY</b>	<b>98,000</b>	<b>128,591</b>	<b>9,131</b>	<b>137,722</b>	<b>(39,722)</b>

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE  
4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b><u>4230 MAINTENANCE OF EQUIPMENT</u></b>					
OFFICE EQUIPMENT	6,500	-	-	-	6,500
INSTRUCTIONAL EQUIPMENT	27,350	25,102		25,102	2,248
OTHER EQUIPMENT	53,644	75,239	523	75,763	(22,119)
<b>TOTAL MAINTENANCE OF EQUIPMENT</b>	<b>87,494</b>	<b>100,342</b>	<b>523</b>	<b>100,865</b>	<b>(13,371)</b>
<b><u>4400 NETWORKING &amp; TELECOM</u></b>					
2 HIGH SPEED INTERNET	20,000	20,380	-	20,380	(380)
2 LICENSES	82,000	87,892	-	87,892	(5,892)
2 OTHER/REPAIRS/UPGRADES	-	31,781	24,480	56,261	(56,261)
<b>TOTAL NETWORKING &amp; TELECOM</b>	<b>102,000</b>	<b>140,053</b>	<b>24,480</b>	<b>164,533</b>	<b>(62,533)</b>
<b><u>4450 TECHNOLOGY MAINTENANCE</u></b>					
1 PERSONAL SERVICES	269,079	275,900	1,326	277,226	(8,147)
2 EXPENSES	67,876	51,151	6,417	57,568	10,308
<b>TOTAL TECHNOLOGY MAINTENANCE</b>	<b>336,955</b>	<b>327,051</b>	<b>7,743</b>	<b>334,794</b>	<b>2,161</b>
	<b>4,620,908</b>	<b>5,157,196</b>	<b>194,081</b>	<b>5,351,277</b>	<b>(730,369)</b>

**WESTFORD PUBLIC SCHOOLS**  
**YEAR-TO-DATE BUDGET DETAIL BY TYPE OF EXPENSE**  
**4TH QTR FY 2018 - AS OF 6/30/18**

	<b>REVISED</b>			<b>YTD EXP &amp;</b>	<b>AVAIL</b>
	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>ENCUMBR</b>	<b>BUDGET</b>
<b>5150 EMPLOYEE SEPARATION COSTS</b>					
CONTRACTUAL PAYMENTS	50,000	30,470	-	30,470	19,530
	50,000	30,470	-	30,470	19,530
<b>5260 NON-EMPLOYEE INSURANCE</b>					
2 EXPENSES	6,000	3,925	-	3,925	2,075
TOTAL NON-EMPLOYEE INSURANCE	6,000	3,925	-	3,925	2,075
<b>5300 RENTAL/LEASE OF EQUIPMENT</b>					
OFFICE EQUIPMENT	132,600	116,822	5,991	122,813	9,787
MAINTENANCE VEHICLES	15,000	-	-	-	15,000
OTHER EQUIPMENT	6,100	3,326	1,157	4,483	1,617
TOTAL RENTAL/LEASE OF EQUIPMENT	153,700	120,148	7,148	127,296	26,404
	209,700	154,543	7,148	161,691	48,009
<b>6200 CIVIC ACTIVITIES</b>					
1 PERSONAL SERVICES	2,500	3,737	-	3,737	(1,237)
2 EXPENSES	1,500	107	-	107	1,393
TOTAL CIVIC ACTIVITIES	4,000	3,844	-	3,844	156
<b>7000 FIXED ASSETS</b>					
ABBOT ROOF PROJECT/CONSTRUCTION DOCS	150,000	130,506	-	130,506	19,494
ABBOT PUMP REPAIRS	-	23,705	-	23,705	(23,705)
DAY DEHUMIDIFIERS	-	17,718	-	17,718	(17,718)
DAY HOT WATER TANK	-	-	12,718	12,718	(12,718)
BLANCHARD EMS/GREEN COMM PROJECT	-	6,362	-	6,362	(6,362)
WA LED/GREEN COMM PROJECT	-	2,841	-	2,841	(2,841)
ROB FLASHING LIGHTS/TOWN SIDEWALK PROJECT	-	12,000	-	12,000	(12,000)
WA TREATMENT PLANT/WATER DEPT PROJECT	-	-	15,000	15,000	(15,000)
	150,000	193,132	27,718	220,850	(70,850)
<b>9300 - 9400 TUITIONS</b>					
<b>REGULAR ED:</b>					
REG ED TUITION - NON-MEMBER VOTECH	20,000	21,228	-	21,228	(1,228)
<b>SPECIAL ED:</b>					
SPED TUITION - PRIVATE DAY	895,319	872,113	28,700	900,813	(5,494)
SPED TUITION - PRIVATE RESIDENTIAL	1,458,516	702,671	201,185	903,856	554,660
SPED TUITION - OTHER MASS PUBLIC SCHOOLS	14,310	30,000	-	30,000	(15,690)
SPED TUITION - COLLABORATIVES	477,325	548,752	-	548,752	(71,427)
TOTAL SPECIAL EDUCATION	2,845,470	2,153,536	229,885	2,383,422	462,048
<b>TOTAL TUITION</b>	<b>2,865,470</b>	<b>2,174,764</b>	<b>229,885</b>	<b>2,404,650</b>	<b>460,820</b>

5000s Benefits-Insurance-Leases  
6000s Civic Activities  
7000s Fixed Assets  
9000s Tuitions  
Balances at 6/30/18

**Westford Public Schools  
Year-End Balance Summaries**

**FY 2018**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,539,946	\$ 1,462,049	\$ 77,897	94.9
2000's Instructional	43,068,691	42,482,643	586,048	98.6
3000's Other School Services	4,091,395	4,262,192	(170,797)	104.2
4000's Plant Operations & Maintenance	4,620,908	5,351,277	(730,369)	115.8
5000's Benefits / Insurance / Leases	209,700	161,691	48,009	77.1
6000's Community Services	4,000	3,844	156	96.1
7000's Acq of Fixed Assets	150,000	220,850	(70,850)	147.2
9000's Tuitions	2,865,470	2,404,650	460,820	83.9
	<b>\$ 56,550,110</b>	<b>\$ 56,349,197</b>	<b>\$ 200,913</b>	<b>99.6</b>

**FY 2017**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,534,160	\$ 1,488,912	\$ 45,248	97.1
2000's Instructional	41,223,257	41,073,328	149,929	99.6
3000's Other School Services	4,013,221	4,065,710	(52,489)	101.3
4000's Plant Operations & Maintenance	4,651,799	5,189,134	(537,335)	111.6
5000's Benefits / Insurance / Leases	203,500	197,182	6,318	96.9
6000's Community Services	4,000	3,803	197	95.1
7000's Acq of Fixed Assets	-	116,666	(116,666)	
9000's Tuitions	3,065,470	2,275,165	790,305	74.2
	<b>\$ 54,695,407</b>	<b>\$ 54,409,900</b>	<b>\$ 285,507</b>	<b>99.5</b>

**FY 2016**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,492,716	\$ 1,430,519	\$ 62,197	95.8
2000's Instructional	40,167,638	39,641,447	526,191	98.7
3000's Other School Services	3,766,655	3,773,810	(7,155)	100.2
4000's Plant Operations & Maintenance	4,623,731	4,908,292	(284,561)	106.2
5000's Benefits / Insurance / Leases	203,500	171,309	32,191	84.2
6000's Community Services	4,000	2,673	1,327	66.8
7000's Acq of Fixed Assets	-	170,262	(170,262)	
9000's Tuitions	3,115,470	2,841,694	273,776	91.2
	<b>\$ 53,373,710</b>	<b>\$ 52,940,005</b>	<b>\$ 433,705</b>	<b>99.2</b>

**FY 2015**

	<b>Budget</b>	<b>Spent / Encumb</b>	<b>Available</b>	<b>% Used</b>
1000's Administrative	\$ 1,569,603	\$ 1,360,726	\$ 208,877	86.7
2000's Instructional	38,716,553	38,078,392	638,161	98.4
3000's Other School Services	3,726,694	3,646,607	80,087	97.9
4000's Plant Operations & Maintenance	4,552,553	4,961,066	(408,513)	109.0
5000's Benefits / Insurance / Leases	203,500	201,150	2,350	98.8
6000's Community Services	4,000	3,455	545	86.4
7000's Acq of Fixed Assets	-	54,621	(54,621)	
9000's Tuitions	2,582,257	2,720,717	(138,460)	105.4
	<b>\$ 51,355,160</b>	<b>\$ 51,026,734</b>	<b>\$ 328,426</b>	<b>99.4</b>

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/18**

	Balance at 7/1/2017	Receipts	Expenses	Balance at 6/30/2018	COMMENTS
<b>SCHOOL CHOICE / CIRCUIT BREAKER:</b>					
School Choice	663,308	538,445	535,818	665,935	There were 72.0 FTE incoming School Choice students in FY18. Budget offsets were \$357,521. Additional salaries of \$119,213 were charged to School Choice to enable the use of operating funds to pay for Abbot Roof construction document expenses. Other expenses charged to School Choice totaled \$59,084.
Special Education Reserve Fund	-	75,000	-	75,000	This new fund was authorized at the 3/2018 ATM. \$75,000 was transferred into the fund at the end of FY18 from available funds.
Circuit Breaker	1,809,923	1,494,585	1,809,923	1,494,585	The balance represents FY18 receipts at a reimbursement rate of 72.09% of the net claim. The statutory maximum reimbursement rate is 75%. The 6/30/18 balance will be expended on tuition costs in FY19.
<b>TOTAL - SCHOOL CHOICE / CIRCUIT BREAKER</b>	<b>2,473,231</b>	<b>2,108,030</b>	<b>2,345,741</b>	<b>2,235,520</b>	
<b>OTHER OUTSIDE SOURCES:</b>					
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>					
Transportation Fees Revolving	41,654	490,912	500,000	32,566	The budget offset for FY18 was \$500,000.
WA Parking Fees	7,147	14,800	16,202	5,745	The fee for FY18 was \$50. Receipts are used to pay traffic attendant salary and parking lot maintenance.
<i>Other Revolving Accounts:</i>					
Athletic Revolving - Operations	30,580	547,349	523,296	54,633	The participation fee for FY18 was \$275 per sport for WA and \$240 per sport for the middle schools. The revolving fund covers approximately half of the cost of operations for the high school and middle school athletic programs.
Athletic Revolving - Turf Field	27,649	2,500	200	29,949	Receipts are from advertising fees paid, net of expenses such as the cost of signs. The balance will be used to cover future maintenance expenses for the turf field.
Custodial Extra Detail Revolving	7,268	40,328	46,569	1,027	Fees charged cover overtime wages paid.
Facility Use Revolving	9,378	25,183	24,315	10,246	Expenses include direct costs and allocated operating and custodial costs.
Simmons Partnership/Staff PD	9,015	-	5,180	3,835	The brought forward balance was generated by a professional development program that was offered in conjunction with Simmons College in prior years. The balance in the account is used to fund staff professional development.
Lost Books Revolving	2,157	2,801	1,516	3,443	Receipts from students are used to replace lost or damaged books.
Kindergarten Extended Day	99,262	181,650	207,501	73,411	The fee for this five day per week after-school program was \$3,500 in FY18. The fee covers the salaries of program staff and allocated indirect salaries, facility and other costs.
Regular Ed Full Day Kindergarten	107,320	501,809	427,427	181,702	Each K-2 school had two classrooms of fee-based full day kindergarten in FY18. The fee for the second half of the day was \$4,200. Half of the salaries for the teachers and teacher assistants who staff the classrooms were charged to this fee account, along with allocated indirect salaries, facilities, and other costs. The balance in the account at 6-30-18 will allow the fee to remain at \$4,200 for several years notwithstanding rising salaries and other costs. There will be three classrooms of fee-based full day kindergarten at each K-2 school in FY19.
Special Ed Integrated Kindergarten	31,911	51,240	83,151	-	There were two classrooms of full-day integrated kindergarten at the Miller School in FY18, with a fee of \$4,200. The fees funded a portion of the salaries of two teachers and four aides. An additional regular full day kindergarten class will be added to each of the K-2 schools in FY19, therefore FY18 was the final year for the integrated full day program at Miller. The negative balance of \$27,711 in this account at 6-30-18 was transferred to the Regular Ed Full Day Kindergarten account.

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 6/30/18**

	<b>Balance at 7/1/2017</b>	<b>Receipts</b>	<b>Expenses</b>	<b>Balance at 6/30/2018</b>	<b>COMMENTS</b>
Special Ed Integrated Preschool	45,739	256,348	245,707	56,379	The fee account covers portions of the salaries for several teachers, aides, a behavior specialist, and a coordinator. Funds are also used for supplies and contracted services for the preschool.
Non-Resident Tuition	-	-	-	-	There were no tuition receipts from non-residents (such as foreign exchange students) in FY18.
1:World Tech User Fee	12,151	26,964	20,309	18,806	The \$40 fee that is paid by students at Westford Academy is used to repair damages or replace the 1:1 equipment that the district has purchased for them to use.
WA Grey Ghost Academy	375	-	-	375	This enrichment program for students at WA was inactive in FY18.
Gr 9-12 Activity Fees	9,869	36,400	41,000	5,269	The fee of \$60 per school year enables students to participate in as many after-school activities as they would like to. The receipts are used to offset some of the cost of the contractual stipends that are paid to club advisors.
Gr 6-8 Activity Fees	39,423	23,375	25,079	37,719	The fee of \$60 per school year enables students to participate in as many after-school activities as they would like to. The receipts are used to offset some of the cost of the contractual stipends that are paid to club advisors.
Gr 3-5 Instrumental Fees	12,831	122,059	117,600	17,290	The fees generated by this optional pull-out program are used to pay part of the salaries of the instrumental music teachers who provide instruction.
5th Grade Environmental Program	10,560	30,855	37,744	3,671	This program is almost entirely funded by the participation fee.
Elementary Early Arrival Option	27,420	104,150	96,090	35,480	The annual fee was \$250 per student in FY18. Direct costs of the program, mainly staff salaries, are charged to the account throughout the year.
Summer School for Performing Arts	95,317	300,184	319,781	75,720	Program receipts are used to pay the expenses of this summer program, to supplement the year-round co-curricular activities of the Grade 6-12 Theater Arts programs, and to help fund improvements to the Performing Arts Center. The balance at June 30th includes deposits for the program that will take place in July and August of 2018.
Miscellaneous School Activities	(460)	56,706	55,646	600	The balance is a timing difference that corrected in July 2018.
<b>TOTAL - OTHER OUTSIDE SOURCE</b>	<b>626,566</b>	<b>2,815,613</b>	<b>2,794,314</b>	<b>647,865</b>	
<b>TOTAL</b>	<b>3,099,797</b>	<b>4,923,643</b>	<b>5,140,055</b>	<b>2,883,385</b>	

# FY2020 Superintendent Budget Summary

FY2019 Budget		\$ 57,997,394
add: 1.6% per Town Manager		919,935
add: Override – Year 3		<u>530,000</u>
Town Manager Target		<u>\$ 59,447,329</u>
<b>FY2020 carryforward total</b>		\$ 59,959,324
<b>Funds needed in FY2020 to recognize unbudgeted FY2019 costs:</b>	<u>FTE</u>	
Nabnasset Special Education Teacher	1.0	86,341
Blanchard Special Education Teacher	1.0	80,610
Abbot Adjustment Counselor	0.5	30,691
Funding for additional out-sourced special education transportation		<u>160,000</u>
		357,642
<b>Funds needed in FY2020 to increase Town/School Facilities positions to full-year:</b>		
Full year salary (Director \$86,677; Admin \$47,502)		134,179
Less: partial year amount included in carryforward budget		<u>(69,032)</u>
Increment needed for FY2020 full year salary		65,147

# FY2020 Superintendent Budget Summary

Continuation...

13

<b>Funds needed in FY2020 for growth:</b>		
Contingency teaching positions (at M4)	4.0	239,052
Increment needed for Regular Ed Transportation (2 additional buses)		<u>125,252</u>
		364,304
<b>Funds needed in FY2020 for reconfigured school start times:</b>		
Special Ed Transportation (2 regular vans and 1 wheelchair van)		<u>148,000</u>
<b>Total FY2020 new requests</b>		935,093
<b>Additional offset to School Choice</b>		<u>(200,000)</u>
<b>Superintendent's Total General Fund Request</b>		\$ 60,694,417

**Charges to School Choice  
FY16 to FY19 (projected)**

12-31-18

	<b>Projected FY19</b>	<b>Actual FY18</b>	<b>Actual FY17</b>	<b>Actual FY16</b>
<b>Budget Offsets:</b>				
Per-pupil instructional supplies	25,000	25,000	25,000	25,000
Systemwide instructional supplies/workbooks	50,000	50,000	-	50,000
Custodial supplies	30,000	30,000	30,000	30,000
WA building maintenance	20,000	-	20,000	-
Systemwide building maintenance	14,000	-	14,000	-
Gr 3-5 Instrumental Music salaries (in addition to chgs to fee acct)	10,000	10,000	10,000	10,000
Summer custodial work crew	30,000	30,000	30,000	30,000
PD Expenses - mentors, other	-	-	-	-
New Teacher Stipends	3,800	6,200	6,300	5,800
U of Westford Stipends	10,000	10,501	3,335	5,834
Teacher Salaries	195,003	195,820	120,646	168,350
O.O.D Liaison Salary	9,685	-	-	-
<b>Total budget offsets</b>	<b>397,488</b>	<b>357,521</b>	<b>259,281</b>	<b>324,984</b>
<b>Other charges to School Choice:</b>				
FY19 Unbudgeted Teachers/Guidance charged to School Choice	184,106	-	-	-
FY18-Teacher salaries moved to Sch Choice to allow Abbot Roof costs to be charged to budget	-	119,213	-	-
Virtual High School license	5,950	5,950	8,500	8,725
Middlesex Partnership for Youth membership	1,873	1,888	1,895	1,907
Project Interface	-	6,000	-	5,000
Food Gardens	165	17,160	11,350	-
Hanover Research	-	15,000	15,000	-
Babson Entrepreneur Challenge Cup	-	-	-	10,000
Misc other	11,077	13,086	5,735	23,857
<b>Total other charges to School Choice</b>	<b>203,171</b>	<b>178,297</b>	<b>42,480</b>	<b>49,489</b>
<b>Total charges to School Choice</b>	<b>600,659</b>	<b>535,818</b>	<b>301,761</b>	<b>374,473</b>

## School Choice History and Projection

12-31-18

	Actual FY16	Actual FY17	Actual FY18	Projected FY19 (at 12-31-18)	Projected FY20 (at 12-31-18)	Projected FY21 (at 12-31-18)
<b>School Choice:</b>						
<b># of School Choice students (FTE)</b>	68.5	77.0	72.0	69.0	75.0	75.0
<b>School Choice Receipts</b> <i>(special ed increment \$100,000 projected for FY20 to FY21)</i>	419,373	552,174	538,445	523,000	475,000	475,000
<b><u>Account Summary:</u></b>						
<b>Bal at Start of Year</b>	366,857	411,720	663,309	665,936	588,265	414,420
<b>Receipts</b>	419,336	553,350	538,445	523,000	475,000	475,000
<b>Budget Offsets</b>	(324,984)	(259,281)	(357,521)	(397,500)	(598,846)	(598,993)
<b>Other Expenses</b>	(49,489)	(42,480)	(178,297)	(203,171)	(50,000)	(50,000)
<b>Projected Balance at End of Year</b>	411,720	663,309	665,936	588,265	414,420	240,426
<b><u>FY19/FY20/FY21 Budget Offsets:</u></b>						
Systemwide instructional supplies				75,000	75,000	75,000
Building maintenance and custodial costs				94,000	94,000	94,000
Professional development expenses				13,800	15,000	15,000
Grade 3-5 music salaries				10,000	10,000	10,000
Teacher salaries <i>(3.0 in FY19/FY20/FY21)</i>				195,000	195,000	195,000
OOD Liaison .1 FTE				9,700	9,846	9,993
New offset FY20/FY21 Supt Budget				-	200,000	200,000
				397,500	598,846	598,993

**Circuit Breaker Account History and Projection**  
**Tuition Expense by Funding Source History and Projection**

12-11-18

**Circuit Breaker Account - History & Projection:**

	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>Projected FY19 (at 12-11-18)</b>	<b>Projected FY20 (at 12-11-18)</b>	<b>Projected FY21 (at 12-11-18)</b>
<b>Circuit Breaker:</b> <i>(FY20 and FY21 receipts are projected conservatively to be equal to FY19 estimated receipts)</i>						
Total Receipts / Projected Receipts	1,622,304	1,809,923	1,494,585	1,670,941	1,670,941	1,670,941
<b><u>Circuit Breaker Account Summary:</u></b>						
Balance at start of year	1,465,546	1,622,304	1,809,923	1,494,585	1,477,061	1,026,561
Receipts for current year	1,622,304	1,809,923	1,494,585	1,670,941	1,670,941	1,670,941
Expenses - charged to balance forward from prior year	(1,465,546)	(1,622,304)	(1,809,923)	(1,494,585)	(1,477,061)	(1,026,561)
Expenses - charged to receipts from current year	-	-	-	(193,880)	(644,380)	(644,380)
Total charges to Circuit Breaker	(1,465,546)	(1,622,304)	(1,809,923)	(1,688,465)	(2,121,441)	(1,670,941)
Projected Circuit Breaker balance at end of year, to be used as offset in the following year	<b>1,622,304</b>	<b>1,809,923</b>	<b>1,494,585</b>	<b>1,477,061</b>	<b>1,026,561</b>	<b>1,026,561</b>

**Tuition Expense by Funding Source - History & Projection:**

	<b>FY16 Actual</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 based on projection at 12-11-18</b>	<b>FY20 based on projection at 12-11-18</b>	
<b><u>Projected tuition expense for FY19 and FY20:</u></b>						
Charged to General Fund appropriation	2,378,213	1,949,689	2,244,922	2,760,443	2,760,443	54%
Charged to Circuit Breaker receipts from prior year	1,465,546	1,622,304	1,809,923	1,494,585	1,477,061	29%
Charged to Circuit Breaker receipts from current year	-	-	-	193,880	644,380	13%
Prepaid in prior year and/or use of Valley Collab credit	-	-	-	369,460	200,000	4%
Total Special Ed Tuition Expense / Projected Expense	<b>3,843,759</b>	<b>3,571,993</b>	<b>4,054,845</b>	<b>4,818,368</b>	<b>5,081,884</b>	<b>100%</b>

**2018/2019 ENROLLMENT**  
January 1, 2019

	# Class Total of size cls. avg.				# Class Total of size cls. avg.				# Class Total of size cls. avg.			Total # of Class	Class size avg.	Total Stud.																
<b>MILLENNIUM</b>																														
PreSch-REACH			4	4	1	4.0								1	4.0	4														
PreSch (AM)	6	9	6	6	8	11	46	6	7.7				6	7.7	46															
PreSch (PM)	5	8	6	5	6	2	32	6	5.3				6	5.3	32															
Pre-Sch (FT)	8	6	9	8	8	9	48	6	8.0				6	8.0	48															
Other Services					10		10	1	10.0				1	10.0	10															
<b>Preschool Total</b>	19	23	21	19	22	13	4	9	10	140	20	7.0	20	7.0	140															
<b>ROBINSON</b>																														
PDD K-2					0	0							0	0.0	0.0															
Kind (AM)	22				22	1	22.0	16					17	1	17.0	3	18.3	55												
Kind (PM)					0	0		17		17.0			19	1	19.0	2	18.0	36												
Kind (FT)	20	18	20			58	3	19.3	19	20	20	59	3	19.7	20	18	20	9	19.3	175										
<b>Pre-First</b>	11				11	1	11.0	13				13	1	13.0	5			3	9.7	29										
Grade 1	23	20	23	22	20		108	5	21.6	19	19	19	19	19	19	114	6	19.0	16	19.8	317									
Multi 1							0	0		10	10					0	0		2	10.0	20									
Multi 2							0	0		7	7					0	0		2	7.0	14									
Grade 2	22	20	20	23	21		106	5	21.2	17	17	17	17	17	17	96	5	19.2	15	19.2	287									
<b>K-2 Total</b>							305	15	20.3							309	17	18.2	52	17.9	933									
<b>CRISAFULLI</b>																														
Grade 3	22	23	23	23	23		114	5	22.8	20	19	19	19	19	19	134	7	19.1	20	19	18	20	20	19	116	6	19.3	18	20.2	364
Grade 4	19	18	20	21	21	20	119	6	19.8	22	20	23	20	23	22	130	6	21.7	21	22	22	21	22	21	129	6	21.5	18	21.0	378
Grade 5	21	19	20	19	20	19	118	6	19.7	20	21	20	18	20	19	118	6	19.7	17	19	18	18	18	19	109	6	18.2	18	19.2	345
<b>3-5 Total</b>							351	17	20.6							382	19	20.1							354	18	19.7	54	20.1	1087
<b>K-5 Total</b>																									<b>2020</b>					
<b>BLANCHARD</b>																														
Grade 6					181											203				384										
Grade 7					182											208				390										
Grade 8					192											253				445										
<b>MS Total</b>					555											664				1219										
<b>WESTFORD ACADEMY</b>																														
Grade 9					396														396											
Grade 10					443														443											
Grade 11					431														431											
Grade 12					444														444											
UNG					2														2											
<b>HS Total</b>					1716														1716											
<b>6-12 Total</b>																										<b>2935</b>				
<b>DISTRICT TOTAL</b>																									<b>5095</b>					

Note: Class sizes for multi-grade classes are indicated within a box; Total Enrollment includes PreSch and PDD-K

Westford Public Schools  
Student and Staff Population

Westford Public Schools	Total Students	Special Education Students	Professional Teaching Staff (general fund)	Total WPS FTEs (general fund)	Total WPS FTEs (all funds)
FY15	5,173	638	417.85	677.1	770.4
FY16	5,182	642	417.15	679.9	777.4
FY17	5,131	701	418.35	687.0	781.5
FY18	5,093	727	422.35	696.0	792.0
FY19	5,095	756	421.75	698.4	791.6
FY20**	5,113	tbd	423.15	708.9	802.1

NOTE: FTEs not included in the General Fund budget include:  
cafeteria workers, grant salaries , kindergarten, preschool, facility use, and school choice offsets

\*\* FY20 WPS FTEs represent the FY20 Superintendent's Budget recommendations

Westford Public Schools  
FTE History by Funding Source

	School Comm Approp	Grants / Revolving Accounts				Grand Total
		Instructional	Food Svc	Other	Total	
FY09	631.7	29.8	50.0	-	79.8	711.5
FY10	630.7	41.7	50.0	4.5	96.2	726.9
FY11	629.2	58.0	50.0	5.2	113.2	742.4
FY12	630.5	54.5	50.0	6.2	110.7	741.2
FY13	672.3	33.6	50.0	2.2	85.8	758.1
FY14	674.2	35.1	50.0	2.2	87.3	761.5
FY15	677.1	41.1	50.0	2.2	93.3	770.4
FY16	679.9	45.3	50.0	2.2	97.5	777.4
FY17	687.0	42.3	50.0	2.2	94.5	781.5
FY18	696.0	43.8	50.0	2.2	96.0	792.0
FY19	698.4	41.0	50.0	2.2	93.2	791.6
FY20 Supt Budg	708.9	41.0	50.0	2.2	93.2	802.1





2011-2012 ENROLLMENTS

October 1, 2011

											#	Class											#	Class	Total	size	Total	Supt.	Cohort											
											Total	of	size											Total	of	size	Total	Proj.	Proj.											
											cls.	avg.											cls.	avg.	# of	Avg.	Stud.	Total												
PreSch -PDD	8										8	1																	1	8	8									
PreSch -PT	13	14	21	11	13	11	14				97	7	13.9																7	13.9	97	95	89							
<b>Presch Total</b>											<b>105</b>	<b>8</b>	<b>13.1</b>																			<b>105</b>	<b>95</b>	<b>89</b>						
	<b>ROBINSON</b>												<b>NABNASSET</b>												<b>MILLER</b>															
PDD K-2													4																			4	4							
Kind (AM)	21	20									41	2	20.5	21	19	20														7	19.0	133								
Kind (PM)	20	21									41	2	20.5	21	22															6	19.8	119	328	279						
Kind (Full)	NA													NA																2	16.0	32								
Pre-First	15										15	1																		2	15.5	31	29	44						
Grade 1	18	20	20	19	19	19					115	6	19.2	21	21	22	20	21	22											18	19.9	358	374	335						
Multi 1	N/A													11	11															1	21.0	22								
Multi 2	N/A													10	10															1		20								
Grade 2	21	21	22	21	19	20					124	6	20.7	21	19	22	22													15	20.8	312	338	330						
<b>K-2 Total</b>											<b>336</b>	<b>17</b>	<b>19.8</b>																	<b>52</b>	<b>19.8</b>	<b>1031</b>	<b>1073</b>	<b>988</b>						
	<b>CRISAFULLI</b>												<b>ABBOT</b>												<b>DAY</b>															
Grade 3	21	22	21	22	22	21					129	6	21.5	22	22	22	21	20	22	21	150	7	21.4	19	18	19	19	19	21	18		133	7	19	20	20.6	412	416	424	
Grade 4	22	21	21	21	21	21					127	6	21.2	21	20	21	20	20	21	20	143	7	20.4	18	20	20	20	20	20	19		137	7	19.6	20	20.4	407	411	404	
Grade 5	23	21	23	23	22	22	23				157	7	22.4	20	20	21	19	21	19	18	138	7	19.7	20	20	21	20	20	20	19		140	7	20	21	20.7	435	443	439	
<b>3-5 Total</b>											<b>413</b>	<b>19</b>	<b>21.7</b>										<b>431</b>	<b>21</b>	<b>20.5</b>								<b>410</b>	<b>21</b>	<b>19.5</b>	<b>61</b>	<b>20.6</b>	<b>1254</b>	<b>1270</b>	<b>1267</b>
<b>K-5 Total</b>																																					<b>2285</b>	<b>2343</b>	<b>2255</b>	
	<b>BLANCHARD</b>												<b>STONY BROOK</b>																											
Grade 6													187																								405	376	407	
Grade 7													200																								410	413	395	
Grade 8													192																								418	427	420	
<b>MS Total</b>													<b>579</b>																								<b>1233</b>	<b>1216</b>	<b>1222</b>	
	<b>WESTFORD ACADEMY</b>																																							
Grade 9													428																								428	422	418	
Grade 10													421																								421	410	401	
Grade 11													430																								430	434	427	
Grade 12													405																								405	415	410	
<b>HS Total</b>													<b>1684</b>																								<b>1684</b>	<b>1681</b>	<b>1656</b>	
<b>Total Secondary</b>																																					<b>2917</b>			
<b>TOTAL</b>																																					<b>5307</b>	<b>5335</b>	<b>5222</b>	

Note: Class sizes for multi-grade classes are indicated within a box; Total Enrollment includes PreSch and PDD-K





## 2014/2015 ENROLLMENTS

October 1, 2014

Grade Levels											#	Class											#	Class	Total	size	Total															
											Total	of	size											Total	of	size	# of	Avg.	Stud.													
											cls.	avg.											cls.	avg.	Class																	
<b>MILLENNIUM</b>																																										
PreSch -PDD	5										5	1	5														1		5													
PreSch (AM)	12	10	10	11	14						57	5	11.4														5		57													
PreSch (PM)	14	14	13	13							54	4	13.5														4		54													
Pre-Sch -FT	11										11	1	11													1		11														
Other Services	10										10	0																10														
<b>Presch Total</b>											<b>137</b>	<b>0</b>														<b>11</b>		<b>137</b>														
<b>ROBINSON</b>										<b>NABNASSET</b>										<b>MILLER</b>																						
PDD K-2											5		5.0														1		5.0													
Kind (AM)	20	21									41	2	20.5	21	20	21											37	2	18.5	7	20.0	140										
Kind (PM)	21										21	1	21.0	21	21											36	2	18.0	5	19.8	99											
Kind (Full)	NA										0			NA												31	2	15.5	2	15.5	31											
Pre-First	16										16	1		13												12	1		3	13.7	41											
Grade 1	18	17	17	18	17						87	5	17.4	21	21	21	21									95	5	19.0	14	19.0	266											
Multi 1	N/A													11	10										N/A			1	22.0	21												
Multi 2	N/A													11	12										N/A			1		23												
Grade 2	19	20	20	20	19						98	5	19.6	20	17	19	19	18								112	6	18.7	16	18.9	303											
<b>K-2 Total</b>											<b>263</b>	<b>14</b>	<b>18.8</b>												<b>343</b>	<b>18</b>	<b>17.9</b>	<b>50</b>	<b>18.6</b>	<b>929</b>												
<b>CRISAFULLI</b>										<b>ABBOT</b>										<b>DAY</b>																						
Grade 3	23	22	22	22	22						111	5	22.2	20	19	19	19	18	19						120	6	20	17	20.3	345												
Grade 4	21	21	22	21	21	20					126	6	21.0	19	20	20	21	21	19	19	20				137	7	19.6	21	20.1	422												
Grade 5	20	20	20	20	21	21	20				142	7	20.3	20	19	20	20	20	20						118	6	19.7	19	19.9	379												
<b>3-5 Total</b>											<b>379</b>	<b>18</b>	<b>21.1</b>											<b>375</b>	<b>19</b>	<b>19.7</b>	<b>57</b>	<b>20.1</b>	<b>1146</b>													
<b>ELEMENTARY Total</b>																														<b>2075</b>												
<b>BLANCHARD</b>										<b>STONY BROOK</b>																																
Grade 6											194														251					445												
Grade 7											192														241					433												
Grade 8											206														243					449												
<b>MS Total</b>											<b>592</b>														<b>735</b>					<b>1327</b>												
<b>WESTFORD ACADEMY</b>																																										
Grade 9											399																			399												
Grade 10											405																			405												
Grade 11											411																			411												
Grade 12											419																			419												
<b>HS Total</b>											<b>1634</b>																			<b>1634</b>												
<b>SECONDARY Total</b>																														<b>2961</b>												
<b>TOTAL</b>																					<b>Total as of 9/2/2014</b>																					<b>5173</b>

Notes: Class sizes for multi-grade are indicated within a box; Total Enrollment includes PreSch and PDD-K







**WPS ENROLLMENT  
OCTOBER 1, 2018**

	# Class Total of size cls. avg.			# Class Total of size cls. avg.			# Class Total of size cls. avg.			Total # of Class	Class size avg.	Total Stud.			
	<b>zd MILLENNIUM</b>														
PreSch-REACH	3 3 1 3.0									1	3.0	3			
PreSch (AM)	7 9 5 6 8 12 47 6 7.8									6	7.8	47			
PreSch (PM)	4 7 5 4 4 2 26 6 4.3									6	4.3	26			
Pre-Sch (FT)	6 7 9 8 7 7 44 6 7.3									6	7.3	44			
Other Services	10 10 1 10.0									1	10.0	10			
<b>Preschool Total</b>	<b>17 23 19 18 19 14 3 7 10 130 20 6.5</b>									<b>20</b>	<b>6.5</b>	<b>130</b>			
	<b>jmb ROBINSON</b>				<b>jw NABNASSET</b>				<b>sb MILLER</b>						
PDD K-2	0 0			0 0			0 0			0	0.0	0.0			
Kind (AM)	21 21 1 21.0			16 16 1			18 18 1 18.0			3	18.3	55			
Kind (PM)	0 0			16 16 1 16.0			19 19 1 19.0			2	17.5	35			
Kind (FT)	20 18 20 58 3 19.3			19 20 20 59 3 19.7			20 18 20 58 3 19.3			9	19.3	175			
<b>Pre-First</b>	11 11 1 11.0			12 12 1 12.0			5 5 1 5.0			3	9.3	28			
Grade 1	23 20 22 22 20 107 5 21.4			19 19 19 19 19 95 5 19.0			19 17 21 17 21 19 114 6 19.0			16	19.8	316			
Multi 1	0 0			10 10			0 0			2	10.0	20			
Multi 2	0 0			7 7			0 0			2	7.0	14			
Grade 2	22 20 20 23 21 106 5 21.2			17 17 17 16 17 84 5 16.8			19 19 18 18 19 93 5 18.6			15	18.6	283			
<b>K-2 Total</b>	<b>303 15 20.2</b>			<b>316 20 15.8</b>			<b>307 17 18.1</b>			<b>52</b>	<b>17.8</b>	<b>926</b>			
	<b>na CRISAFULLI</b>				<b>se ABBOT</b>				<b>es DAY</b>						
Grade 3	22 22 23 22 23 112 5 22.4			20 19 19 19 20 19 18 134 7 19.1			20 19 19 20 20 19 117 6 19.5			18	20.2	363			
Grade 4	19 20 19 21 21 20 120 6 20.0			22 20 23 20 22 22 129 6 21.5			21 22 21 21 22 21 128 6 21.3			18	20.9	377			
Grade 5	20 18 20 20 19 19 116 6 19.3			20 21 20 17 20 19 117 6 19.5			17 19 18 17 16 17 104 6 17.3			18	18.7	337			
<b>3-5 Total</b>	<b>348 17 20.5</b>			<b>380 19 20.0</b>			<b>349 18 19.4</b>			<b>54</b>	<b>19.9</b>	<b>1077</b>			
<b>K-5 Total</b>													<b>2003</b>		
	<b>kc BLANCHARD</b>			<b>cm STONY BROOK</b>											
Grade 6	181			204									385		
Grade 7	184			208									392		
Grade 8	194			254									448		
<b>MS Total</b>	<b>559</b>			<b>666</b>									<b>1225</b>		
	<b>kb WESTFORD ACADEMY</b>														
Grade 9	397												397		
Grade 10	444												444		
Grade 11	433												433		
Grade 12	447												447		
UNG	3												3		
<b>HS Total</b>	<b>1724</b>												<b>1724</b>		
<b>6-12 Total</b>													<b>2949</b>		
<b>DISTRICT TOTAL</b>													<b>5082</b>		

Note: Class sizes for multi-grade classes are indicated within a box; Total Enrollment includes PreSch and PDD-K

**2018/2019 ENROLLMENT**  
January 1, 2019

	# Class Total of size cls. avg.				# Class Total of size cls. avg.				# Class Total of size cls. avg.			Total # of Class	Class size avg.	Total Stud.							
<b>MILLENNIUM</b>																					
PreSch-REACH				4	4	1	4.0								1	4.0	4				
PreSch (AM)	6	9	6	6	8	11	46	6	7.7				6	7.7	46						
PreSch (PM)	5	8	6	5	6	2	32	6	5.3				6	5.3	32						
Pre-Sch (FT)	8	6	9	8	8		48	6	8.0			9	6	8.0	48						
Other Services						10	10	1	10.0				1	10.0	10						
<b>Preschool Total</b>	19	23	21	19	22	13	140	20	7.0				20	7.0	140						
<b>ROBINSON</b>																					
PDD K-2							0	0		<b>NABNASSET</b>				0	0	0.0					
Kind (AM)	22						22	1	22.0	16			16	1	17.0	3	18.3	55			
Kind (PM)							0	0		17			17	1	19.0	2	18.0	36			
Kind (FT)	20	18	20				58	3	19.3	19	20	20	58	3	19.3	9	19.3	175			
<b>Pre-First</b>	11						11	1	11.0	13			13	1	5.0	3	9.7	29			
Grade 1	23	20	23	22	20		108	5	21.6	19	19	19	19	19	114	6	19.0	16	19.8	317	
Multi 1							0	0		10	10				0	0		2	10.0	20	
Multi 2							0	0		7	7				0	0		2	7.0	14	
Grade 2	22	20	20	23	21		106	5	21.2	17	17	17	17	17	96	5	19.2	15	19.2	287	
<b>K-2 Total</b>							305	15	20.3						309	17	18.2	52	17.9	933	
<b>CRISAFULLI</b>																					
Grade 3	22	23	23	23	23		114	5	22.8	<b>ABBOT</b>				134	7	19.1	<b>DAY</b>				
Grade 4	19	18	20	21	21	20	119	6	19.8	22	20	23	20	23	22	129	6	21.5	18	20.2	364
Grade 5	21	19	20	19	20	19	118	6	19.7	20	21	20	18	20	19	109	6	18.2	18	21.0	378
<b>3-5 Total</b>							351	17	20.6						354	18	19.7	54	19.2	345	
<b>K-5 Total</b>																				1087	
<b>BLANCHARD</b>																					
Grade 6							181			<b>STONY BROOK</b>				203					384		
Grade 7							182								208					390	
Grade 8							192								253					445	
<b>MS Total</b>							555								664					1219	
<b>WESTFORD ACADEMY</b>																					
Grade 9							396													396	
Grade 10							443													443	
Grade 11							431													431	
Grade 12							444													444	
UNG							2													2	
<b>HS Total</b>							1716													1716	
<b>6-12 Total</b>																				2935	
<b>DISTRICT TOTAL</b>																				5095	

Note: Class sizes for multi-grade classes are indicated within a box; Total Enrollment includes PreSch and PDD-K

FY20 WPS FTEs per Location  
(General Fund)

	<b>Professional Teaching Staff</b>	<b>New Requests Teaching Staff</b>	<b>Other*</b>	<b>New Requests Other</b>	<b>TOTAL</b>
Preschool	6		11.5		17.5
Miller	24.88		31		55.9
Nabnasset	24.61	1	22		47.6
Robinson	20.31		19		39.3
Abbot	29.93	0.5	18		48.4
Crisafulli	28.23		25		53.2
Day	29.3		18.5		47.8
Blanchard	49.84	1	18		68.8
Stony Brook	57.5		24		81.5
Westford Academy	134.04		29		163.0
Special Education System-wide	10.8	1	29.1	4	44.9
Central Office	0		12.25		12.3
System-wide	6.6	3	19		28.6
	422.04	6.5	276.35	4	708.9
* Other includes Teaching Assistants, Interventionists, Nurses, Maintenance, Leadership, Admins, Van Drivers and more					

EVERETT V. OLSEN, Jr., M.B.A.  
Superintendent of Schools



COURTNEY L. MORAN, M.Ed.  
Director of Pupil Services

KERRY CLERY, Ed.D.  
Assistant Superintendent of  
Curriculum & Instruction

KATHLEEN AUTH  
Director of School Finance

## Westford Public Schools

Administrative Offices

23 Depot St. • Westford, Massachusetts 01886  
www.westfordk12.us • (978) 692-5560 • FAX (978) 392-4497

Date: January 14, 2019  
To: School Committee  
From: Kathy Auth  
Re: FY 2019 Second Quarter Fiscal Update, as of December 31, 2018

Presented below is a summary of the general fund state function balances as of December 31, 2018 by major state function category. Details of the balances by individual state functions are shown in the attached schedule.

### General Fund Summary Balances at December 31, 2018:

		Revised Budget	Spent/Encumb	Available	% Used
1000's	Administration	\$ 1,559,808	\$ 1,536,332	\$ 23,476	98.5
2000's	Instructional	44,396,022	43,807,547	588,475	98.7
3000's	Other School Services	4,218,200	4,341,998	(123,798)	102.9
4000's	Plant Operations & Maint	4,836,068	4,900,275	(64,207)	101.3
5000's	Fixed / Leases	201,200	170,633	30,567	84.8
6000's	Community Services	4,000	2,500	1,500	62.5
7000's	Equipment / Fixed Assets	-	21,770	(21,770)	
9000's	Tuitions	2,782,096	2,531,782	250,314	91.0
		<u>\$ 57,997,394</u>	<u>\$ 57,312,837</u>	<u>\$ 684,557</u>	<u>98.8</u>

At the end of December, we had an unencumbered balance in the School Department's general fund appropriation of \$684,557. This compares to the overall preliminary available balance that was reported at November 30, 2018 of \$691,707. We instituted a spending freeze at the beginning of this month to reduce discretionary spending for a time to ensure that we will have sufficient funds to carry us through the end of the fiscal year.

Budgeted salaries have been fully encumbered and most of the compensation reserve account has been allocated to the appropriate state functions. One contract for FY19 is still in negotiations. A detailed payroll encumbrance verification has been performed and we will continue to monitor all of the salary account balances for the remainder of the year. Changes in salary estimates occur when there is staff turnover, which happens throughout the year.

Some of the major variances at December 31<sup>st</sup> compared to budget are discussed below.

- Function 2305/2310/2320/2340/2710/2800 Classroom Teachers, Teacher Specialists, Therapists, Library/Media, Guidance, Psychologists:

There is a combined overall available balance of \$176,960 in these state functions for Unit A professional salaries as follows:

2305 Classroom Teachers	\$50,807
2310 Teacher Specialists	\$73,586
2320 Therapists	\$1,710
2340 Media Center	\$22,460
2710 Guidance	\$28,397
2800 Psychologists	\$0

- Function 2320 Medical/Therapeutic Services:  
Special Ed contracted services has a budget of \$210,121 for FY19. Projected expenses for FY19 at this time are \$339,024, resulting in a projected deficit of (\$128,903) for the year. The spending trend continues to indicate the need for additional funding for these contracted services, a need which we have not been able to meet under current budget constraints.
- Function 2325 Teacher Substitutes:  
The amount spent to date for daily substitutes is \$65,203, or 25% of that budget for the year. The amount spent for long-term substitutes covering leaves of absences is \$135,886, which is 60% of that budget. This expenditure varies every year based on the number of leaves of absence and whether or not the leave is fully paid, partially paid, or unpaid. It isn't possible to predict what this cost will be every year.
- Function 2330 Instructional Assistants:  
The available balance in this function is \$116,416. As yet unused contractual course reimbursements represent \$10,439 of this total. The remainder results from savings related to personnel changes and the fact that several positions are unfilled at this point in time.
- Function 2357 Professional Development Expenses:  
The available balance in this function is \$75,188. As yet unused contractual course reimbursements represent \$43,107 of this total.
- Function 2410 through 2455 Instructional Supplies and Equipment:  
The combined available balance in these state functions at the end of December is \$304,253, approximately 29% of the total budget of \$1,039,549. Much of the spending for instructional supplies occurs in the early part of the year, so this is a reasonable balance at the end of the second quarter.
- Function 3300 Transportation:  
There is a projected deficit in this state function at the end of December of (\$156,534). The deficit is primarily due to our special education contracted-out routes, some of which include the cost of van monitors. The projected cost for FY19 is similar to what was experienced in FY18. We continue to utilize an outside contractor to provide transportation when it is more economical to do so (for instance when we can share the cost of transportation with another district) or when our own fleet capacity cannot accommodate particular routes.
- Function 4220/4225 Building Maintenance & Building Security:  
The combined deficit in these functions is currently estimated to be (\$179,215). This continues the trend that we have seen for many years, and the deficit at the end of December is likely to increase over the

remaining months. We will focus on essential health and safety needs to the extent possible for the remainder of the year, and we will try to limit or defer any expenditures that may be considered discretionary.

- Function 7200 Fixed Assets:

The \$21,770 shown as expended to date in this function was for the installation of dehumidifying equipment at the Day School. For many years there were several locations in that building that experienced high levels of humidity and condensation, and we hope to remedy this situation by installing this equipment.

- Function 9000 Out-of-District Tuition:

The available balance that is projected in the tuition accounts at the end of December is \$250,314. The budget for FY19 was constructed with the assumption that \$363,552 of current year (FY19) circuit breaker funds may have to be utilized in FY19, and therefore a corresponding expense has been transferred from the operating budget to the Circuit Breaker account. This is reflected in the positive available balance at this time. If in fact the operating fund can absorb these expenses at the end of this year, we will transfer this expense back to the operating fund to preserve as much of the FY19 circuit breaker receipts as possible for use in FY20.

#### Revolving Fund Balances at December 31, 2018:

Included with this report is a schedule that provides a snapshot of the balances in the revolving accounts as of December 31, 2018. The balances presented are on the cash basis, which will result in timing differences between when receipts are collected and when expenses are incurred.

The balance in the School Choice account remains strong primarily due to the fact that we decided at the end of last year to retain additional funds in that account to be brought forward to FY19, rather than booking additional budget offsets in FY18. This allowed us a measure of protection against FY19 needs that were not known when the FY19 budget was prepared in the fall of 2017.

I will be happy to answer any questions you may have at Monday night's meeting.

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
BALANCES AT 12-31-18**

	ORIGINAL	TRANFRS &	REVISED			TOTAL	AVAILABLE	%
	APPROP	ADJUSTMTS	BUDGET	YTD EXP	ENCUMBR	EXP/ENCUMBR	BUDGET	USED
1110 SCHOOL COMMITTEE	7,930		7,930	7,238	300	7,538	392	95.1%
1210 SUPERINTENDENT OF SCHOOLS	304,122	7,709	311,831	158,179	148,397	306,576	5,255	98.3%
1220 ASSISTANT SUPERINTENDENT	221,969	3,781	225,750	112,799	112,075	224,875	875	99.6%
1410 BUSINESS OFFICE	446,946	6,253	453,199	219,763	230,298	450,061	3,138	99.3%
1420 HUMAN RESOURCES & COMP RESERVE	301,286	(95,250)	206,036	100,217	98,960	199,177	6,859	96.7%
1430 LEGAL SERVICES	61,382		61,382	23,947	38,473	62,420	(1,038)	101.7%
1450 INFORMATION MGT/TECHNOLOGY	291,475	2,205	293,680	196,036	89,649	285,685	7,995	97.3%
	1,635,110	(75,302)	1,559,808	818,180	718,152	1,536,332	23,476	98.5%
2110 CURRICULUM DIRECTORS	463,813	10,166	473,979	220,531	239,805	460,337	13,642	97.1%
2210 SCHOOL LEADERSHIP - BUILDING	2,861,670	53,062	2,914,732	1,406,942	1,462,218	2,869,160	45,572	98.4%
2250 NON-INSTR BUILDING TECHNOLOGY	41,000		41,000	40,609	-	40,609	391	99.0%
2305 CLASSROOM TEACHERS	25,691,347	46,429	25,737,776	8,826,817	16,860,151	25,686,969	50,807	99.8%
2310 TEACHER SPECIALISTS	4,915,965	(46,429)	4,869,536	1,647,234	3,148,716	4,795,950	73,586	98.5%
2315 TEAM LEADERS/INSTR COORD STIPENDS	548,482		548,482	178,045	376,306	554,351	(5,869)	101.1%
2320 MEDICAL/THERAPEUTIC SERVICES	1,285,008	10,517	1,295,525	501,159	928,510	1,429,670	(134,145)	110.4%
2325 TEACHER SUBSTITUTES	491,936		491,936	206,253	285,837	492,090	(154)	100.0%
2330 INSTRUCTIONAL ASSISTANTS	3,168,194		3,168,194	1,170,025	1,881,752	3,051,778	116,416	96.3%
2340 LIBRARY/MEDIA CENTER SALARIES	769,148	447	769,595	272,914	475,534	748,448	21,147	97.3%
2355 SUBSTITUTES FOR PROF DEVELOPMT	28,000		28,000	4,238	23,763	28,000	-	100.0%
2357 PROFESSIONAL DEVELPMT EXPENSES	528,748		528,748	171,946	281,614	453,560	75,188	85.8%
2410 TEXTBOOKS & RELATED MEDIA	168,089		168,089	117,005	3,208	120,213	47,876	71.5%
2415 LIBRARY INSTRUCTIONAL MATERIAL	51,000		51,000	23,537	14,037	37,573	13,427	73.7%
2420 INSTRUCTIONAL EQUIPMENT	23,370		23,370	23,699	935	24,634	(1,264)	105.4%
2430 GENERAL INSTRUCTIONAL SUPPLIES	489,080		489,080	311,937	27,618	339,555	149,525	69.4%
2440 OTHER INSTRUCTIONAL SERVICES	127,400		127,400	14,866	20,712	35,577	91,823	27.9%
2451 CLASSROOM INSTRUCT TECHNOLOGY	72,328		72,328	41,518	14,837	56,355	15,973	77.9%
2453 LIBRARY INSTRUCTIONAL HARDWARE	2,779		2,779	-	-	-	2,779	0.0%
2455 INSTRUCTIONAL SOFTWARE	105,503		105,503	120,678	711	121,389	(15,886)	115.1%
2710 GUIDANCE & ADJUSTMT COUNSELORS	2,142,381		2,142,381	740,111	1,361,799	2,101,910	40,471	98.1%
2720 TESTING & ASSESSMENT	35,715		35,715	20,501	12,625	33,126	2,589	92.8%
2800 PSYCHOLOGICAL SERVICES	310,874		310,874	120,644	205,649	326,293	(15,419)	105.0%
	44,321,830	74,192	44,396,022	16,181,210	27,626,337	43,807,547	588,475	98.7%

**WESTFORD PUBLIC SCHOOLS  
YEAR-TO-DATE BUDGET REPORT  
BALANCES AT 12-31-18**

	<b>ORIGINAL</b>	<b>TRANFRS &amp;</b>	<b>REVISED</b>			<b>TOTAL</b>	<b>AVAILABLE</b>	<b>%</b>
	<b>APPROP</b>	<b>ADJUSTMTS</b>	<b>BUDGET</b>	<b>YTD EXP</b>	<b>ENCUMBR</b>	<b>EXP/ENCUMBR</b>	<b>BUDGET</b>	<b>USED</b>
3100 PARENT LIAISON SERVICES	2,000		2,000	3,824	-	3,824	(1,824)	191.2%
3200 MEDICAL/HEALTH SERVICES	742,305		742,305	255,270	470,175	725,444	16,861	97.7%
3300 TRANSPORTATION SERVICES	2,704,613		2,704,613	1,149,644	1,711,503	2,861,147	(156,534)	105.8%
3510 ATHLETICS	510,223	547	510,770	248,943	251,451	500,394	10,376	98.0%
3520 OTHER STUDENT ACTIVITIES	185,012		185,012	60,377	115,002	175,378	9,634	94.8%
3600 SCHOOL SECURITY	73,500		73,500	3,310	72,500	75,810	(2,310)	103.1%
	4,217,653	547	4,218,200	1,721,367	2,620,631	4,341,998	(123,798)	102.9%
4110 CUSTODIAL SERVICES	1,897,363	312	1,897,675	912,581	943,514	1,856,094	41,581	97.8%
4120 HEATING OF BUILDINGS	557,900		557,900	69,569	487,856	557,425	475	99.9%
4130 UTILITY SERVICES	811,700		811,700	251,167	544,669	795,836	15,864	98.0%
4210 MAINTENANCE OF GROUNDS	73,600		73,600	80,052	2,403	82,455	(8,855)	112.0%
4220 MAINTENANCE OF BUILDINGS	811,333	816	812,149	666,881	309,364	976,246	(164,097)	120.2%
4225 BUILDING SECURITY	98,000		98,000	83,481	29,636	113,118	(15,118)	115.4%
4230 MAINTENANCE OF EQUIPMENT	100,994		100,994	33,352	18,668	52,019	48,975	51.5%
4400 NETWORKING & TELECOM	117,660		117,660	89,187	13,519	102,706	14,954	87.3%
4450 TECHNOLOGY MAINTENANCE	366,955	(565)	366,390	191,317	173,058	364,375	2,015	99.5%
	4,835,505	563	4,836,068	2,377,589	2,522,686	4,900,275	(64,207)	101.3%
5100 EMPLOYEE SEPARATION COST	50,000		50,000	9,751	40,250	50,000	-	100.0%
5260 NON-EMPLOYEE INSURANCE	6,000		6,000	4,034	-	4,034	1,966	67.2%
5300 RENTAL/LEASE OF EQUIPMENT	145,200		145,200	50,207	66,392	116,599	28,601	80.3%
	201,200	-	201,200	63,992	106,642	170,633	30,567	84.8%
6200 CIVIC ACTIVITIES	4,000		4,000	2,263	237	2,500	1,500	62.5%
7200 FIXED ASSETS	-		-	21,770		21,770	(21,770)	
9000 TUITIONS	2,782,096		2,782,096	1,712,460	819,322	2,531,782	250,314	91.0%
<b>TOTAL GENERAL FUND</b>	<b>57,997,394</b>	<b>-</b>	<b>57,997,394</b>	<b>22,898,830</b>	<b>34,414,007</b>	<b>57,312,837</b>	<b>684,557</b>	<b>98.8%</b>

**WESTFORD PUBLIC SCHOOLS  
OTHER FUND BALANCES AT 12-31-18**

	Balance at 6/30/2018	Receipts	Expenses	Balance at 9/30/2018	Receipts	Expenses	Balance at 12/31/2018
<b>SCH CHOICE / CIRCUIT BREAKER:</b>							
School Choice	665,935	89,740	14,477	741,198	134,610	274,629	601,179
Special Education Reserve Fund	75,000	15,000	-	90,000	2,000	-	92,000
Circuit Breaker	1,494,585	483,969	-	1,978,554	417,735	1,494,585	901,704
	<b>2,235,520</b>	<b>588,709</b>	<b>14,477</b>	<b>2,809,752</b>	<b>554,345</b>	<b>1,769,214</b>	<b>1,594,883</b>
<b>OTHER OUTSIDE SOURCES:</b>							
<i>Ch 44 Sec 53 E 1/2 Revolving Accounts:</i>							
Transportation Fees Revolving	32,566	575,780	90,000	518,346	9,401	181,275	346,472
WA Parking Fees	5,745	15,750	425	21,070	650	2,350	19,370
<i>Other Revolving Accounts:</i>							
Athletic Revolving - Operations	54,633	162,031	53,386	163,278	151,367	171,717	142,928
Athletic Revolving - Turf Field	29,949	-	-	29,949	-	2,500	27,449
Custodial Extra Detail Revolving	1,027	-	291	736	5,686	10,044	(3,622)
Facility Use Revolving	10,246	-	5,178	5,068	2,919	421	7,566
Simmons Partnership/Staff PD	3,835	-	-	3,835	-	-	3,835
Lost Books Revolving	3,443	1,417	-	4,860	380	-	5,240
Kindergarten Extended Day	73,411	16,751	6,357	83,805	3,225	13,020	74,010
Special Ed Integrated Preschool	56,379	37,888	35,552	58,715	93,690	73,512	78,893
Full Day Kindergarten	181,702	205,720	58,247	329,175	192,050	161,578	359,647
Non-Resident Tuition	-	9,725	-	9,725	-	-	9,725
1:World Tech User Fee	18,806	24,815	3,063	40,558	8,610	4,100	45,068
WA Grey Ghost Academy	375	-	-	375	-	-	375
Gr 9-12 Activity Fees	5,269	7,490	-	12,759	37,085	30,000	19,844
Gr 6-8 Activity Fees	37,719	21,110	-	58,829	12,180	20,000	51,009
Gr 3-5 Instrumental Fees	17,290	133,570	198	150,662	6,394	45,612	111,444
Gr K-12 Music Lessons	-	-	-	-	4,250	1,484	2,766
5th Grade Environmental Program	3,671	-	493	3,178	-	61	3,117
Elementary Early Arrival Option	35,480	91,075	6,930	119,625	5,875	30,874	94,626
Summer School for Performing Arts	75,720	157,158	174,965	57,913	1,490	39,270	20,133
Miscellaneous School Activities	600	4,600	5,200	-	16,783	12,213	4,570
<b>TOTAL - OTHER OUTSIDE SOURCES</b>	<b>647,865</b>	<b>1,464,880</b>	<b>440,285</b>	<b>1,672,460</b>	<b>552,035</b>	<b>800,031</b>	<b>1,424,465</b>
<b>TOTAL</b>	<b>2,883,385</b>	<b>2,053,589</b>	<b>454,762</b>	<b>4,482,212</b>	<b>1,106,380</b>	<b>2,569,245</b>	<b>3,019,347</b>