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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

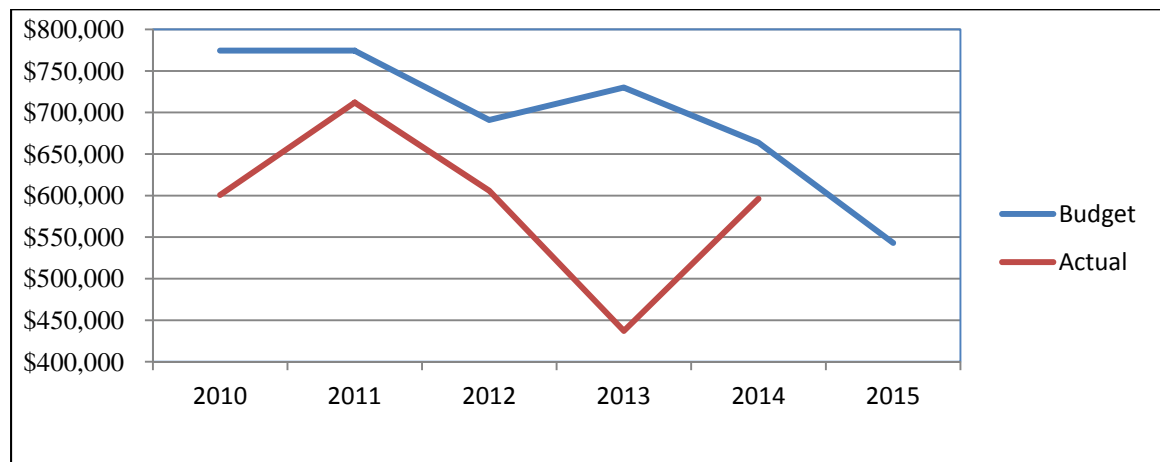
- Function 2305/2310/2315/2340/2700/2800 Classroom Teachers, Teacher Specialists, Coordinators/Team Leaders, Library/Media, Guidance, Psychologists:
The combined available balance of \$546,461 in these Functions results primarily from personnel changes that have occurred since October 2012 when the FY 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		



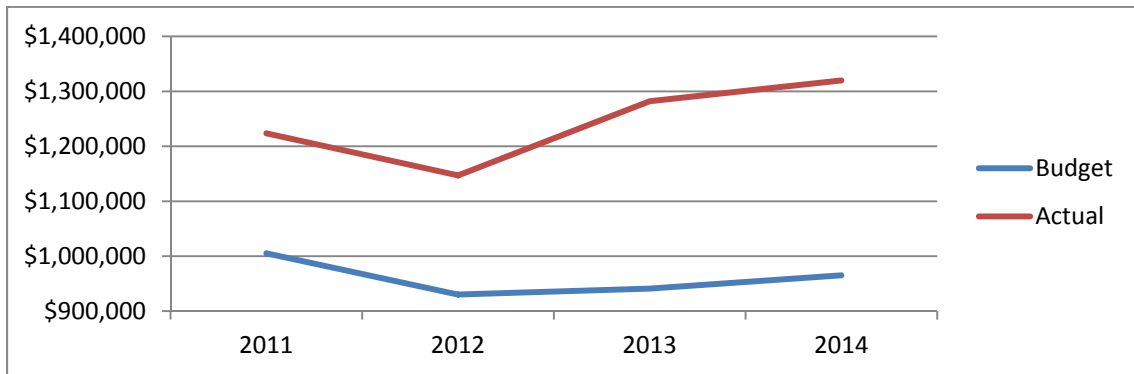
- Function 4130 Utility Services:

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>
Total tuition expense	<u>2,432,287</u>	<u>2,859,904</u>	<u>3,054,384</u>	<u>3,824,050</u>
% increase (decrease)		17.6%	6.8%	25.2%
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**

	REVISED			TOTAL	AVAILABLE	%
	BUDGET	YTD EXP	ENCUMBR	EXP/ENCUMB	BUDGET	USED
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%
TOTAL GENERAL FUND	49,251,566	48,102,199	898,676	49,000,875	250,691	99.5%

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>1110 SCHOOL COMMITTEE</u>					
1 PERSONAL SERVICES	-	-	-	-	-
2 EXPENSES	7,930	6,203	-	6,203	1,727
TOTAL SCHOOL COMMITTEE	7,930	6,203	-	6,203	1,727
<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
TOTAL SUPERINTENDENT OF SCHOOLS	282,040	270,408	-	270,408	11,632
<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)
TOTAL ASSISTANT SUPERINTENDENT	191,264	194,003	-	194,003	(2,739)
<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
TOTAL BUSINESS OFFICE	401,509	362,033	3,171	365,204	36,305
<u>1420 HUMAN RESOURCES & 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
TOTAL HUMAN RESOURCES & BENEFITS	137,571	130,338	650	130,988	6,583
<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)
TOTAL LEGAL SERVICES/SETTLEMENTS	61,382	58,486	6,544	65,030	(3,648)
<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
TOTAL INFORMATION MGT/TECHNOLOGY	267,951	262,108	-	262,108	5,843
	1,349,647	1,283,580	10,365	1,293,944	55,703

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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 & 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**

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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)
TOTAL CLASSROOM INSTRUCT TECHNOLOGY	85,923	86,205	10,176	96,382	(10,459)
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	375	909	1,975	2,884	(2,509)
TOTAL LIBRARY INSTRUCTIONAL HARDWARE	375	909	1,975	2,884	(2,509)
<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
TOTAL INSTRUCTIONAL SOFTWARE	50,398	39,061	-	39,061	11,337
<u>2710 GUIDANCE & 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
TOTAL GUIDANCE & ADJUSTMT COUNSELORS	1,815,035	1,750,229	-	1,750,229	64,806
<u>2720 TESTING & ASSESSMENT</u>					
1 PERSONAL SERVICES - MCAS AIDES	13,000	12,652	-	12,652	348
2 EXPENSES	39,600	16,219	-	16,219	23,381
TOTAL TESTING & ASSESSMENT	52,600	28,871	-	28,871	23,729
<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)
TOTAL PSYCHOLOGICAL SERVICES	248,739	265,530	-	265,530	(16,791)
	36,951,504	36,088,485	146,283	36,234,768	716,736

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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
	3,549,954	3,406,993	75,394	3,482,387	67,567

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
4110 CUSTODIAL SERVICES					
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
TOTAL CUSTODIAL SERVICES	1,758,062	1,761,721	6,311	1,768,032	(9,970)
4120 HEATING OF BUILDINGS					
2 EXPENSES	663,839	593,446	2,772	596,217	67,622
TOTAL HEATING OF BUILDINGS	663,839	593,446	2,772	596,217	67,622
4130 UTILITY SERVICES					
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
TOTAL UTILITY SERVICES	960,700	900,593	85,884	986,477	(25,777)
4210 MAINTENANCE OF GROUNDS					
2 EXPENSES	73,600	87,613	7,218	94,831	(21,231)
TOTAL MAINTENANCE OF GROUNDS	73,600	87,613	7,218	94,831	(21,231)
4220 MAINTENANCE OF BUILDINGS					
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)
TOTAL MAINTENANCE OF BUILDINGS	856,227	1,048,651	74,684	1,123,335	(267,108)

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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 & 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
	4,778,816	4,885,385	181,849	5,067,234	(288,418)

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>5150 EMPLOYEE SEPARATION COSTS</u>					
CONTRACTUAL PAYMENTS	50,000	55,869	11,168	67,036	(17,036)
	50,000	55,869	11,168	67,036	(17,036)
<u>5260 NON-EMPLOYEE INSURANCE</u>					
2 EXPENSES	6,000	4,360	-	4,360	1,640
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,360	-	4,360	1,640
<u>5300 RENTAL/LEASE OF EQUIPMENT</u>					
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
	206,500	180,479	12,490	192,969	13,531
<u>6200 CIVIC ACTIVITIES</u>					
1 PERSONAL SERVICES	2,500	2,354	-	2,354	146
2 EXPENSES	1,500	-	-	-	1,500
TOTAL CIVIC ACTIVITIES	4,000	2,354	-	2,354	1,646
<u>7300 EQUIPMENT/ACQUISITION</u>					
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)
	46,161	84,567	4,150	88,717	(42,556)
<u>9300 - 9400 TUITIONS</u>					
<u>REGULAR ED:</u>					
2 EXPENSES - NON-MEMBER VOTECH/ALT ED	50,000	61,038	-	61,038	(11,038)
<u>SPECIAL ED:</u>					
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)
TOTAL TUITION	2,364,984	2,170,357	468,144	2,638,501	(273,517)

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

	Budget	Spent / Encumb	Available	% Used
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
	\$ 49,251,566	\$ 49,000,875	\$ 250,691	99.5

FY 2013

	Budget	Spent / Encumb	Available	% Used
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
	\$ 47,591,283	\$ 47,290,332	\$ 300,951	99.4

FY 2012

	Budget	Spent / Encumb	Available	% Used
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
	\$ 46,271,921	\$ 45,442,156	\$ 829,765	98.2

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

FY 2011

	Budget	Spent / Encumb	Available	% Used
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
	\$ 45,143,337	\$ 44,803,658	\$ 339,679	99.2

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

FY 2010

	Budget	Spent / Encumb	Available	% Used
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
	\$ 43,722,360	\$ 43,486,498	\$ 235,862	99.5

FY 2009

	Budget	Spent / Encumb	Available	% Used
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
	\$ 42,739,355	\$ 42,511,840	\$ 227,515	99.5

FY 2008

	Budget	Spent / Encumb	Available	% Used
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
	\$ 41,342,317	\$ 41,010,245	\$ 332,072	99.2

FY 2007

	Budget	Spent / Encumb	Available	% Used
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
	\$ 39,411,169	\$ 39,187,789	\$ 223,380	99.4

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

FY 2006

		Budget	Spent / Encumb	Available	% Used
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
		\$ 37,747,263	\$ 37,575,687	\$ 171,576	99.5

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

	Balance at 7/1/13	Receipts	Expenses	Balance at 6/30/14	COMMENTS
SCH CHOICE / FOUNDATION GRANTS / CIRCUIT BREAKER:					
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.
	1,456,277	1,795,739	1,656,051	1,595,965	
OTHER OUTSIDE SOURCES:					
<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**

	Balance at 7/1/13	Receipts	Expenses	Balance at 6/30/14	COMMENTS
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	-	
TOTAL - OTHER OUTSIDE SOURCE	648,057	2,201,029	2,240,067	609,019	
TOTAL	2,104,334	3,996,768	3,896,118	2,204,984	