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## Westford Public Schools

Administrative Offices

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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 DEVELPMT 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**

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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>
<u>4225 BUILDING SECURITY</u>					
2 EXPENSES	35,500	54,289		54,289	(18,789)
TOTAL BUILDING SECURITY	35,500	54,289	-	54,289	(18,789)
<u>4230 MAINTENANCE OF EQUIPMENT</u>					
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)
TOTAL MAINTENANCE OF EQUIPMENT	87,494	88,428	3,159	91,586	(4,092)
<u>4300 EXTRAORDINARY MAINTENANCE</u>					
2 ACADEMY TRANSFORMER REPAIRS	-	33,179	-	33,179	(33,179)
	-	33,179	-	33,179	(33,179)
<u>4400 NETWORKING &amp; TELECOM</u>					
2 EXPENSES	87,000	73,002	-	73,002	13,998
TOTAL NETWORKING & TELECOM	87,000	73,002	-	73,002	13,998
<u>4450 TECHNOLOGY MAINTENANCE</u>					
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)
TOTAL TECHNOLOGY MAINTENANCE	268,320	282,333	14,236	296,569	(28,249)
	<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>
<b>5150 EMPLOYEE SEPARATION COSTS</b>					
CONTRACTUAL PAYMENTS	50,000	56,190	-	56,190	(6,190)
	50,000	56,190	-	56,190	(6,190)
<b>5260 NON-EMPLOYEE INSURANCE</b>					
2 EXPENSES	6,000	4,167	300	4,467	1,533
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,167	300	4,467	1,533
<b>5300 RENTAL/LEASE OF EQUIPMENT</b>					
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>
<b>6200 CIVIC ACTIVITIES</b>					
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>
<b>7300 EQUIPMENT/ACQUISITION</b>					
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>
<b>9300 - 9400 TUITIONS</b>					
<b>REGULAR ED:</b>					
2 EXPENSES - NON-MEMBER VOTECH/ALT ED	65,000	13,441	-	13,441	51,559
<b>SPECIAL ED:</b>					
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>	