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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

○ 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.

○ 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.

○ 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.

○ 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

○ 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.

<u>SPECIAL ED TUITIONS:</u>	<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	<u>-</u>	<u>88,000</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>234,873</u>	<u>-</u>	<u>-</u>
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**

	ORIGINAL	TRANFRS &	REVISED			TOTAL	AVAILABLE	%
	APPROP	ADJSTMTS	BUDGET	YTD EXP	ENCUMBR	EXP/ENCUMB	BUDGET	USED
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**

	ORIGINAL	TRANFRS &	REVISED			TOTAL	AVAILABLE	%
	APPROP	ADJSTMTS	BUDGET	YTD EXP	ENCUMBR	EXP/ENCUMB	BUDGET	USED
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%
TOTAL GENERAL FUND	53,621,373	(260,000)	53,361,373	51,847,207	1,080,462	52,927,668	433,705	99.2%
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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
1110 SCHOOL COMMITTEE					
2 EXPENSES	7,930	6,180	-	6,180	1,750
TOTAL SCHOOL COMMITTEE	7,930	6,180	-	6,180	1,750
1210 SUPERINTENDENT OF SCHOOLS					
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
1220 ASSISTANT SUPERINTENDENT					
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
1410 BUSINESS OFFICE					
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
1420 HUMAN RESOURCES & BENEFITS					
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
1430 LEGAL SERVICES					
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)
1450 INFORMATION MGT/TECHNOLOGY					
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
	1,492,716	1,417,411	13,108	1,430,519	62,197

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>2110 CURRICULUM DIRECTORS</u>					
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
TOTAL CURRICULUM DIRECTORS	450,972	432,747	5,390	438,137	12,835
<u>2210 SCHOOL LEADERSHIP - BUILDING</u>					
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
TOTAL SCHOOL LEADERSHIP - BUILDING	2,716,479	2,695,968	5,328	2,701,296	15,183
<u>2250 NON-INSTR BUILDING TECHNOLOGY</u>					
2 EXPENSES	27,500	28,900	10,106	39,006	(11,506)
TOTAL NON-INSTR BUILDING TECHNOLOGY	27,500	28,900	10,106	39,006	(11,506)
<u>2305 CLASSROOM TEACHERS</u>					
1 PERSONAL SERVICES	23,418,382	23,232,920	13,745	23,246,665	171,718
TOTAL CLASSROOM TEACHERS	23,418,382	23,232,920	13,745	23,246,665	171,718
<u>2310 TEACHER SPECIALISTS</u>					
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
TOTAL TEACHER SPECIALISTS	4,055,495	3,984,666	-	3,984,666	70,829
<u>2315 INSTRUCTIONL COORD/TEAM LEADRS</u>					
1 PERSONAL SERVICES	515,246	509,936	-	509,936	5,310
TOTAL INSTRUCTIONL COORD/TEAM LEADRS	515,246	509,936	-	509,936	5,310
<u>2320 MEDICAL/THERAPEUTIC SERVICES</u>					
1 PERSONAL SERVICES	878,182	846,477	-	846,477	31,705
2 EXPENSES	144,076	269,194	8,445	277,639	(133,563)
TOTAL MEDICAL/THERAPEUTIC SERVICES	1,022,258	1,115,671	8,445	1,124,116	(101,858)
<u>2325 TEACHER SUBSTITUTES</u>					
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
TOTAL TEACHER SUBSTITUTES	591,541	469,024	-	469,024	122,517
<u>2330 INSTRUCTIONAL ASSISTANTS</u>					
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
TOTAL INSTRUCTIONAL ASSISTANTS	2,740,648	2,620,503	2,731	2,623,234	117,414
<u>2340 LIBRARY/MEDIA CENTER SALARIES</u>					
1 PERSONAL SERVICES	673,191	681,041	-	681,041	(7,850)
TOTAL LIBRARY/MEDIA CENTER SALARIES	673,191	681,041	-	681,041	(7,850)

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

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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)
TOTAL CLASSROOM INSTRUCT TECHNOLOGY	118,383	175,934	27,948	203,883	(85,500)
<u>2453 LIBRARY INSTRUCTIONAL HARDWARE</u>					
2 EXPENSES	675	7,635	2,812	10,447	(9,772)
TOTAL LIBRARY INSTRUCTIONAL HARDWARE	675	7,635	2,812	10,447	(9,772)
<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)
TOTAL INSTRUCTIONAL SOFTWARE	59,698	67,988	-	67,988	(8,290)
<u>2710 GUIDANCE & 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
TOTAL GUIDANCE & ADJUSTMT COUNSELORS	1,952,436	1,875,596	903	1,876,499	75,937
<u>2720 TESTING & 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
TOTAL TESTING & ASSESSMENT	47,780	20,615	200	20,815	26,965
<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)
TOTAL PSYCHOLOGICAL SERVICES	263,051	277,009	1,600	278,609	(15,558)
	40,167,638	39,394,540	246,906	39,641,447	526,191

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<u>3100 PARENT LIAISON SERVICES</u>					
2 EXPENSES	-	700	-	700	(700)
	-	700	-	700	(700)
<u>3200 MEDICAL/HEALTH SERVICES</u>					
1 PERSONAL SERVICES	603,655	583,901	130	584,031	19,624
2 EXPENSES	29,810	19,032	270	19,302	10,508
TOTAL MEDICAL/HEALTH SERVICES	633,465	602,933	400	603,333	30,132
<u>3300 TRANSPORTATION SERVICES</u>					
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)
<u>3400 FOOD SERVICE</u>					
2 EXPENSES - POS SYSTEM/MISC EXP	-	3,914	112	4,026	(4,026)
TOTAL FOOD SERVICE	-	3,914	112	4,026	(4,026)
<u>3510 ATHLETICS</u>					
1 PERSONAL SERVICES	457,228	464,329	-	464,329	(7,101)
2 EXPENSES	2,000	-	-	-	2,000
TOTAL ATHLETICS	459,228	464,329	-	464,329	(5,101)
<u>3520 OTHER STUDENT ACTIVITIES</u>					
1 PERSONAL SERVICES	171,253	160,254	414	160,668	10,585
2 EXPENSES	9,584	5,998	-	5,998	3,586
TOTAL OTHER STUDENT ACTIVITIES	180,837	166,253	414	166,667	14,170
<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	-	348	-	348	(348)
	73,500	73,848	-	73,848	(348)
	3,766,655	3,769,313	4,497	3,773,810	(7,155)

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
4110 CUSTODIAL SERVICES					
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)
TOTAL CUSTODIAL SERVICES	1,823,610	1,939,873	2,708	1,942,581	(118,971)
4120 HEATING OF BUILDINGS					
2 EXPENSES	626,000	466,886	-	466,886	159,114
TOTAL HEATING OF BUILDINGS	626,000	466,886	-	466,886	159,114
4130 UTILITY SERVICES					
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
TOTAL UTILITY SERVICES	854,700	635,593	15,920	651,513	203,187
4210 MAINTENANCE OF GROUNDS					
2 EXPENSES	73,600	116,854	4,230	121,084	(47,484)
TOTAL MAINTENANCE OF GROUNDS	73,600	116,854	4,230	121,084	(47,484)
4220 MAINTENANCE OF BUILDINGS					
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)
TOTAL MAINTENANCE OF BUILDINGS	735,821	1,051,310	62,399	1,113,709	(377,888)

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
<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 & 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
	4,623,731	4,736,688	171,604	4,908,292	(284,561)

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

	REVISED			YTD EXP &	AVAIL
	BUDGET	YTD EXP	ENCUMBR	ENCUMBR	BUDGET
5150 EMPLOYEE SEPARATION COSTS					
CONTRACTUAL PAYMENTS	50,000	42,303	-	42,303	7,697
	50,000	42,303	-	42,303	7,697
5260 NON-EMPLOYEE INSURANCE					
2 EXPENSES	6,000	4,364	311	4,675	1,325
TOTAL NON-EMPLOYEE INSURANCE	6,000	4,364	311	4,675	1,325
5300 RENTAL/LEASE OF EQUIPMENT					
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
	203,500	165,315	5,994	171,309	32,191
6200 CIVIC ACTIVITIES					
1 PERSONAL SERVICES	2,500	2,673	-	2,673	(173)
2 EXPENSES	1,500	-	-	-	1,500
TOTAL CIVIC ACTIVITIES	4,000	2,673	-	2,673	1,327
7400/7500 EQUIPMENT/ACQUISITION					
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)
	-	76,172	94,090	170,262	(170,262)
9300 - 9400 TUITIONS					
REGULAR ED:					
2 EXPENSES - NON-MEMBER VOTECH/ALT ED	-	-	-	-	-
SPECIAL ED:					
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	3,115,470	2,294,862	546,832	2,841,694	273,776

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

	Budget	Spent / Encumb	Available	% Used
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
	\$ 53,373,710	\$ 52,940,005	\$ 433,705	99.2

FY 2015

	Budget	Spent / Encumb	Available	% Used
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
	\$ 51,355,160	\$ 51,026,734	\$ 328,426	99.4

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

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

FY 2012

1000's Administrative
 2000's Instructional
 3000's Other School Services
 4000's Plant Operations & Maintenance
 5000's Separation / Fixed / Leases
 6000's Community Services
 7000's Acq of Fixed Assets
 9000's Tuitions

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

	Budget	Spent / Encumb	Available	% Used
	\$ 1,288,233	\$ 1,319,716	\$ (31,483)	102.4
	34,803,323	33,625,067	1,178,256	96.6
	3,217,309	3,156,884	60,425	98.1
	4,823,196	4,864,566	(41,370)	100.9
	191,500	174,609	16,891	91.2
	4,000	6,383	(2,383)	159.6
	13,370	-	13,370	0.0
	1,930,990	2,294,931	(363,941)	118.8
	\$ 46,271,921	\$ 45,442,156	\$ 829,765	98.2

FY 2011

1000's Administrative
 2000's Instructional
 3000's Other School Services
 4000's Plant Operations & Maintenance
 5000's Separation / Fixed / Leases
 6000's Community Services
 7000's Acq of Fixed Assets
 9000's Tuitions

	Budget	Spent / Encumb	Available	% Used
	\$ 1,217,981	\$ 1,220,611	\$ (2,630)	100.2
	34,458,655	33,787,924	670,731	98.1
	3,057,321	3,081,950	(24,629)	100.8
	4,999,629	5,065,570	(65,941)	101.3
	156,500	133,048	23,452	85.0
	4,000	2,634	1,366	65.9
	13,370	32,044	(18,674)	239.7
	1,235,881	1,479,877	(243,996)	119.7
	\$ 45,143,337	\$ 44,803,658	\$ 339,679	99.2

FY 2010

1000's Administrative
 2000's Instructional
 3000's Other School Services
 4000's Plant Operations & Maintenance
 5000's Separation / Fixed / Leases
 6000's Community Services
 7000's Acq of Fixed Assets
 9000's Tuitions

	Budget	Spent / Encumb	Available	% Used
	\$ 1,285,877	\$ 1,226,776	\$ 59,101	95.4
	33,072,822	32,721,736	351,086	98.9
	3,029,940	3,043,844	(13,904)	100.5
	4,923,970	4,833,310	90,660	98.2
	156,500	130,790	25,710	83.6
	4,000	3,946	54	98.7
	13,370	50,565	(37,195)	378.2
	1,235,881	1,475,531	(239,650)	119.4
	\$ 43,722,360	\$ 43,486,498	\$ 235,862	99.5

FY 2009

1000's Administrative
 2000's Instructional
 3000's Other School Services
 4000's Plant Operations & Maintenance
 5000's Separation / Fixed / Leases
 6000's Community Services
 7000's Acq of Fixed Assets
 9000's Tuitions

	Budget	Spent / Encumb	Available	% Used
	\$ 1,242,119	\$ 1,211,500	\$ 30,619	97.5
	32,437,452	31,691,593	745,859	97.7
	2,906,275	2,891,063	15,212	99.5
	4,743,758	4,963,001	(219,243)	104.6
	156,500	144,726	11,774	92.5
	4,000	5,801	(1,801)	145.0
	13,370	5,462	7,908	40.9
	1,235,881	1,598,694	(362,813)	129.4
	\$ 42,739,355	\$ 42,511,840	\$ 227,515	99.5

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

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

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 6/30/16**

	Balance at 7/1/15	Receipts	Expenses	Balance at 6/30/16	COMMENTS
SCH CHOICE / CIRCUIT BREAKER:					
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.
	1,832,403	2,041,639	1,840,018	2,034,024	
OTHER OUTSIDE SOURCES:					
<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	-	
TOTAL - OTHER OUTSIDE SOURCE	581,383	2,470,115	2,423,975	627,523	
TOTAL	2,413,786	4,511,754	4,263,993	2,661,547	