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## Westford Public Schools

Administrative Offices

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Date: September 25, 2017

To: School Committee  
From: Kathy Auth

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

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

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

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

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

## General Fund Variances

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

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

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

- Function 3300 Transportation:  
The deficit in this Function is (\$23,695). Special Education transportation was overspent by \$75,506, primarily due to the need for additional contracted-out routes.
- Function 4120 Heating of Buildings:  
The available balance in this Function at the end of the year is \$119,460. This is an area that is extremely difficult to project, due to the variability of the cost of energy and to variations in the winter temperatures from year to year. We have made many facilities improvements over the past few years that have resulted in significant energy savings, and the Town Manager’s staff has been proactive in negotiating energy supply contracts that have benefited all departments. The following chart summarizes the heating costs for the past few years.

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

- Function 4130 Utility Services:  
The available balance in this Function at year end is \$64,786. The savings are primarily in the electricity accounts, which reflect significant savings from the Town’s net-metering contracts. It is difficult to project the net cost for electricity, however, due to the nature of the net-metering transactions and variability in the billing cycles.
- Function 4210/4220/4225 Grounds & Building Maintenance and Building Security:  
The combined deficit in these Functions at the end of the year is (\$581,293), continuing the trend that we have seen for some time. With the exception of the \$62,500 that was added to the budget for Function 4225 Building Security for the security camera license/maintenance agreements, we haven’t been able to significantly increase the budget appropriations for these categories. We have, however, continued to address the important grounds and maintenance needs of 10 school buildings, four waste treatment plants, and the Beacon Street maintenance facility, relying on savings in other areas to do so. Several other factors also had an impact in FY 2017, one of which was the need for increased contracted services in several categories because several of our staff licensed tradespersons were on leaves of absence for portions of the year. In addition, we had to upgrade many of the two-way radios that are used daily in the schools to ensure that all the radios would work on our licensed school networks. The following chart summarizes the combined costs in these Functions for the last few years.

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

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

### **Special Education Tuition Expense**

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FY 2017**

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

**FY 2016**

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

**FY 2015**

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

**FY 2014**

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

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

**FY 2013**

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

**FY 2012**

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

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

**FY 2011**

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

**FY 2010**

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



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

**FY 2009**

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

**FY 2008**

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

**FY 2007**

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

**FY 2006**

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

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

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

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

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

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

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

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

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

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

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

**Integrated Preschool - Summary  
FY12 to FY17**

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