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Date: October 4, 2018

To: School Committee
From: Kathy Auth

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

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

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

General Fund Variances

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

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

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

Special Education Tuition Expense

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

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

Revolving Funds and Capital Appropriations

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

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

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

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

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

WESTFORD PUBLIC SCHOOLS
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4TH QTR FY 2018 - AS OF 6/30/18

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

WESTFORD PUBLIC SCHOOLS
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4TH QTR FY 2018 - AS OF 6/30/18

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

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4TH QTR FY 2018 - AS OF 6/30/18

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

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

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

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

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

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

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

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

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

FY 2018

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

FY 2017

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

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 Benefits / Insurance / Leases	203,500	171,309	32,191	84.2
6000's Community Services	4,000	2,673	1,327	66.8
7000's Acq of Fixed Assets	-	170,262	(170,262)	
9000's Tuitions	3,115,470	2,841,694	273,776	91.2
	\$ 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 Benefits / Insurance / Leases	203,500	201,150	2,350	98.8
6000's Community Services	4,000	3,455	545	86.4
7000's Acq of Fixed Assets	-	54,621	(54,621)	
9000's Tuitions	2,582,257	2,720,717	(138,460)	105.4
	\$ 51,355,160	\$ 51,026,734	\$ 328,426	99.4

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

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

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

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