

WESTPORT BOARD OF EDUCATION

***AGENDA**

(Agenda Subject to Modification in Accordance with Law)

PUBLIC SESSION/PLEDGE OF ALLEGIANCE:

7:30 p.m., Staples High School, Cafeteria B (Room 301)

ANNOUNCEMENTS FROM BOARD AND ADMINISTRATION

PUBLIC QUESTIONS/COMMENTS ON NON-AGENDA ITEMS (15 MINUTES)

MINUTES: April 3, 2017

DISCUSSION/ACTION:

- 1. Acceptance of Gifts, *page 1* (Encl.) Dr. Colleen Palmer
- 2. Review by Insurance Consultant Lockton Companies, LLC of: Mr. Elio Longo
 - Status of Current Medical Claims
 - FY 2018 Projections
 - Stop Loss Insurance
 - Impact of High Claims
- 3. Discussion and Possible Vote to Seek Restoration of Funds For the FY 2018 Operating Budget From the RTM Dr. Colleen Palmer
Mr. Elio Longo
- 4. Non-Renewal of Certified Teaching Staff Mr. John Bayers

UPDATES:

- 1. Quarterly Financial Report: July 1, 2016 - March 31, 2017, (Encl.) Mr. Elio Longo
pages 3-8

ADJOURNMENT

*A 2/3 vote is required to go to executive session, to add a topic to the agenda of a regular meeting, or to start a new topic after 10:30 p.m. The meeting can also be viewed on cable TV on channel 78; AT&T channel 99 and by video stream @www.westport.k12.ct.us

PUBLIC PARTICIPATION WELCOME USING THE FOLLOWING GUIDELINES:

- Comment on non-agenda topics will occur during the first 15 minutes *except* when staff or guest presentations are scheduled.
- Board will not engage in dialogue on non-agenda items.
- Public may speak as agenda topics come up for discussion or information.
- Speakers on non-agenda items are limited to 2 minutes each, except by prior arrangement with chair.
- Speakers on agenda items are limited to 3 minutes each, except by prior arrangement with chair.
- Speakers must give name and use microphone.
- Responses to questions may be deferred if answers not immediately available.
- Public comment is normally not invited for topics listed for action after having been publicly discussed at one or more meetings.

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On Fri, Mar 24, 2017 at 4:40 PM, Caroline Evans <carolinesespta@gmail.com> wrote:

Saugatuck Elementary School PTA
Seal Grant Committee
170 Riverside Avenue
Westport, Connecticut 06880

March 22, 2017

VIA EMAIL

Westport Board of Education
110 Myrtle Avenue
Westport, Connecticut 06880

RE: PTA GIFT TO SAUGATUCK ELEMENTARY SCHOOL

To the Members of the Board of Education:

It is with great pleasure that we write to notify the BOE of the SES PTA Grant Committee's intent to make a gift of \$17,500 to Saugatuck Elementary School ("SES").

With these funds, SES would like to purchase new modular seating for the school library. The primary goal is to create a Learning Commons area with furniture that can more easily be moved into various configurations and adapted to lesson needs. This plan also includes the addition of kinesthetic seating which will enable all SES students to reap the brain benefits of movement in a learning environment.

The attached grant proposal provides details of the type and quantity of furniture that will be purchased. Also included is a 3D rendering of the furniture placement in the current library space.

Please feel free to contact us for additional information. Thank you for your attention to this matter.

Sincerely,

Caroline Evans, Seal Grant Committee Jodi Harris, Seal Grant Committee
[\(917\) 855-0034](tel:(917)855-0034); carolinesespta@gmail.com [\(917\) 710-7225](tel:(917)710-7225), jodiharris.pta@gmail.com

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INTEROFFICE MEMORANDUM

TO: DR. COLLEEN PALMER
SUPERINTENDENT

FROM: ELIO LONGO, JR. 
DIRECTOR OF SCHOOL BUSINESS OPERATIONS

SUBJECT: MARCH QUARTERLY REPORT – 3Q FY17

DATE: April 20, 2017

CC: F. MEILAN, BUDGET FILE

Attached is the March Quarterly Report (3Q) for the 2016-17 fiscal year which reflects a potential fund balance of \$538,529 on June 30, 2017. The potential fund balance represents a 0.48% budget variation to the \$112,607,887 Board of Education adopted 2016-2017 budget. We must be mindful that ongoing mold remediation at Coleytown Middle School will likely require a carryover request to the Board of Finance for post-June 30, 2017 abatement. A set-aside in the amount of \$300,000 of the projected June 30, 2017 fund balance is a reasonable estimate at this time.

The projected positive fund balance can mainly be attributed to the cumulative savings in Certified Salary accounts (Object codes 100-119); estimated at \$681,449; a \$64,549 improvement over the 2Q estimate. The most notable savings resulted from certified staff turnover exceeding the turnover savings estimate. Object code 102 – Regular Ed Teachers shows higher savings over the earlier 2Q estimate due to additional teachers out on unpaid long-term leave (FMLA). The counterbalance to the FMLA savings is higher expenditures for long-term substitutes.

You will note that we have completed 9 of the 12 months of the fiscal year with three months of expenditures left in the year. The differences between the “Adopted Budget” column and the “Adjusted Budget” column reflect the administrative transfers made within each “line item” of the budget as the year has progressed and specific expenditures have been modified. The “Estimated Adjustments” column reflects projected expenditures to June 30, 2017 that were not encumbered as of March 31; some indicative of market forces that have changed since 2Q reporting at December 31, 2016.

We encumber salaries for all full time employees and expenditures for anticipated purchases. Those encumbrances and expenditures account for 97.2% of the total budget. Actual expenditures to date are 70.0% of total budget with encumbrances representing 27.2% of total budget. The remaining 2.3% of the budget projection represents my best estimate of unencumbered expenditures to be made during the three months remaining in the fiscal year.

The greatest unknowns at this time are the projected substitute and overtime costs (objects 150 – 156) through the end of the year. Additionally, these accounts have the highest rate of volatility since staff attendance, workers compensation injuries, overtime, illness, and pregnancy cannot be definitively estimated.

The cost of heating fuel (natural gas & oil) at this time contributes a favorable variance in the amount of \$307,241, the result of a mild heating season. Electricity is trending to close the year at approximately the FY16 total expenditure. In late 2Q FY17 we took full advantage of favorable market rates and purchased electricity for 48 months, effective December 2016. While supply rate is known the delivery rate volatility remains and will need to be closely monitored.

In Other Purchased Services (Object codes 510 – 580) I am projecting an end-of-year shortfall in the amount of \$188,783. The most favorable variance thus far has been realized in competitive bus fuel rates, property and liability insurance renewals, and alternative education tuition. Offsets to favorable variance include a higher than expected out-of-district placement tuition and special education transportation to private schools. I continue to work closely with Michael Rizzo, Director of Pupil Services, on cost estimate for out-of-district tuition.

Listed below is a summary of the Line Item projected balances:

LINE ITEM	PROJECTED BALANCE
Total Salaries	\$451,067
Total Benefits	9,611
Total Purchased Services	(38,658)
Total Property Services	305,683
Total Other Purchased Services	(188,783)
Total Supplies and Materials	-
Total Equipment	-
Total Other	(391)
Projected Balance (Deficit)	\$538,529

I welcome the opportunity to review this projection with you.

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 3Q
March 31, 2017

Theoretical Expenditure Rate: 75%

2013-2014 Year-End Expense	2014-2015 Year-End Expense	2015-2016 Year-End Expense	Object Code	Descriptions	2016-2017 ADOPTED BUDGET	2016-2017 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2016-2017 ENCUMBERED TO DATE	2016-2017 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
4,791,627	4,854,834	5,123,525	100	Certified Administrators	5,331,852	5,331,852	-	1,527,252	3,808,435	71%	-	5,335,687	(3,835)	-0.1%
1,669,694	1,673,540	1,718,389	101	Directors	1,757,830	1,757,830	-	511,768	1,254,565	71%	-	1,766,333	(8,503)	-0.5%
21,922,122	21,903,838	21,947,230	102	Reg Ed Teachers	22,813,507	22,813,507	-	7,558,564	14,859,603	65%	13,481	22,431,648	381,859	1.7%
11,210,927	11,149,855	11,461,883	103	Special Area Teachers	11,796,760	11,796,760	-	3,894,728	7,766,099	66%	-	11,660,827	135,933	1.2%
3,226,379	3,266,368	3,784,443	104	Support Teachers	4,042,476	4,042,476	-	1,409,364	2,768,099	68%	6,730	4,184,193	(141,717)	-3.5%
164,520	153,024	146,684	105	Curr/Instr Resource	162,897	162,897	-	37,342	100,493	62%	-	137,835	25,062	15.4%
885,438	884,215	816,856	107	Library/Media Teachers	916,666	916,666	-	294,644	622,022	68%	-	916,666	-	0.0%
1,373,103	1,363,386	1,375,320	108	Guidance	1,466,455	1,466,455	-	463,095	978,062	67%	-	1,441,157	25,298	1.7%
4,284,151	4,307,725	4,352,237	109	Special Ed Teachers	4,532,969	4,532,969	-	1,462,206	3,037,730	67%	-	4,499,936	33,033	0.7%
1,634,600	1,631,963	1,633,519	110	Psychologists	1,654,604	1,654,604	-	533,023	1,077,345	65%	-	1,610,368	44,236	2.7%
294,526	280,190	287,256	113	Social Workers	295,808	295,808	-	88,352	167,241	57%	-	255,593	40,215	13.6%
1,127,943	1,281,302	1,286,630	114	Speech/Hearing Therapists	1,328,358	1,328,358	-	448,730	894,720	67%	-	1,343,450	(15,092)	-1.1%
161,221	162,192	140,846	115	Staff Dev/Leadership	111,377	111,377	-	31,369	72,972	66%	-	104,341	7,036	6.3%
599,801	643,940	660,281	116	Extra-Curricular	738,126	738,126	-	75,440	321,878	44%	247,000	644,318	93,808	12.7%
524,303	525,193	543,223	118	Coaches-Intrmr/Intrschlstic	635,042	635,042	-	7,800	354,547	56%	208,581	570,927	64,115	10.1%
228,355	235,348	189,423	119	Curriculum Work/Other	113,395	113,395	-	300	83,483	74%	29,612	113,395	-	0.0%
\$ 54,098,710	\$ 54,316,913	\$ 55,467,744		Sub-Total Certified Salaries	\$ 57,698,122	\$ 57,698,122	\$ -	\$ 18,343,977	\$ 38,167,292		\$ 505,404	\$ 57,016,673	\$ 681,449	1.2%
100.0%	0.4%	2.1%			4.0%	4.0%		31.8%	66.1%		0.9%	98.8%	1.2%	
1,223,432	1,245,692	1,391,477	120	Support Supervisors	1,267,584	1,267,584	-	343,213	933,850	74%	-	1,277,063	(9,478)	-0.7%
2,339,269	2,436,337	2,459,950	121	Secretaries	2,506,091	2,506,091	-	689,198	1,843,480	74%	-	2,532,678	(26,587)	-1.1%
1,717,600	1,897,717	1,854,620	122	Paraprofessionals	2,007,997	2,007,997	-	568,708	1,245,049	62%	56,158	1,869,915	138,082	6.9%
2,176,860	2,448,846	2,500,622	123	Sped Paraprofessionals	2,594,474	2,594,474	-	761,746	1,785,736	69%	68,824	2,616,306	(21,832)	-0.8%
2,601,906	2,678,600	2,716,638	124	Custodians	2,769,163	2,769,163	-	778,148	2,000,188	72%	-	2,778,336	(9,173)	-0.3%
513,555	551,734	564,720	125	Maintainers	593,217	593,217	-	160,985	375,862	63%	-	536,847	56,370	9.5%
814,350	836,175	858,574	126	Nurses	887,656	887,656	-	291,663	620,538	70%	-	912,201	(24,545)	-2.8%
215,813	230,624	250,962	127	Nurses Aides	258,220	258,220	-	85,771	167,753	65%	-	253,524	4,696	1.8%
530,271	533,588	553,531	128	Technology Assistants	570,137	570,137	-	154,247	415,613	73%	-	569,860	277	0.0%
63,591	65,251	205,928	129	Security Aides	301,153	301,153	-	80,793	207,447	69%	-	288,240	12,912	4.3%
248,266	219,377	232,492	130	Bus Monitors	225,000	225,000	-	11,480	152,213	68%	61,307	225,000	-	0.0%
198,198	198,599	226,626	131	Athletics	210,000	210,000	-	63,332	170,971	81%	-	234,303	(24,303)	-11.6%
109,484	110,596	146,001	133	Other	139,093	139,093	-	40,118	94,853	68%	-	134,971	4,122	3.0%
464,602	487,040	561,861	135	Occupational Therapists	570,665	570,665	-	179,736	415,804	73%	-	595,540	(24,875)	-4.4%
160,465	162,051	170,394	136	Physical Therapists	172,969	172,969	-	54,550	120,834	70%	-	175,384	(2,415)	-1.4%
-	150,000	17,401	140	Adult Ed Mandated	25,000	25,000	-	-	22,231	89%	-	22,231	2,769	11.1%
\$ 13,377,662	\$ 14,252,227	\$ 14,711,797		Sub-Total Non-Certified Salaries	\$ 15,098,419	\$ 15,098,419	\$ -	\$ 4,263,687	\$ 10,572,424		\$ 186,289	\$ 15,022,400	\$ 76,019	0.5%
100.0%	6.5%	3.2%			2.6%	2.6%		28.2%	70.0%		1.2%	99.5%	0.5%	
318,710	267,766	187,191	150	Perm Cert Subs	282,000	282,000	-	134,044	111,139	39%	20,000	265,183	16,816.55	6.0%
227,743	168,199	213,519	151	Daily Cert Subs	222,040	222,040	-	44,183	121,688	55%	15,000	180,871	41,168.80	18.5%
37,195	49,145	45,634	152	Staff Training Cert Subs	50,000	50,000	-	1,600	27,184	54%	21,216	50,000	-	0.0%
39,360	50,196	47,945	153	PPT Cert Subs	45,000	45,000	-	2,750	26,611	59%	15,639	45,000	-	0.0%
523,798	736,439	759,758	154	Long Term Subs	565,000	565,000	-	243,282	391,313	69%	95,000	729,595	(164,595)	-29.1%

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 3Q
March 31, 2017

Theoretical Expenditure Rate: 75%

2013-2014 Year-End Expense	2014-2015 Year-End Expense	2015-2016 Year-End Expense	Object Code	Descriptions	2016-2017 ADOPTED BUDGET	2016-2017 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2016-2017 ENCUMBERED TO DATE	2016-2017 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
203,480	209,479	216,713	155	Non-Cert Subs	200,000	200,000	-	96,752	157,713	79%	15,000	269,465	(69,465)	-34.7%
316,421	355,379	412,140	156	Overtime	350,000	350,000	-	-	380,496	109%	99,830	480,326	(130,326)	-37.2%
\$ 1,666,707	\$ 1,836,603	\$ 1,882,900		Sub-Total Other Salaries	\$ 1,714,040	\$ 1,714,040	\$ -	\$ 522,611	\$ 1,216,145		\$ 281,685	\$ 2,020,441	\$ (306,401)	-17.9%
100.0%	10.2%	2.5%			-9.0%	-9.0%		30.5%	71.0%		16.4%	117.9%	-17.9%	
\$ 69,143,079	\$ 70,405,743	\$ 72,062,440		TOTAL SALARIES	\$ 74,510,581	\$ 74,510,581	\$ -	\$ 23,130,275	\$ 49,955,861		\$ 973,378	\$ 74,059,514	\$ 451,067	0.6%
100.0%	1.8%	2.4%			3.4%	3.4%		31.0%	67.0%		1.3%	99.4%	0.6%	
13,382,040	14,501,700	14,247,493	210	Health Insurance	12,956,551	12,956,551	-	3,212,270	9,744,281	75%	-	12,956,551	-	0.0%
266,146	279,470	288,098	211	Group Life Insurance	280,712	280,712	-	23,375	264,625	94%	-	288,000	(7,288)	-2.6%
40,760	37,105	47,000	212	Teacher Child Care (WEA)	40,000	40,000	-	-	24,000	60%	16,000	40,000	-	0.0%
38,000	49,500	43,500	213	Health Insurance Waiver	50,000	50,000	-	7,000	15,000	30%	23,000	45,000	5,000	10.0%
1,843,251	1,886,312	1,962,571	220	FICA/Medicare	2,077,209	2,077,209	-	534,697	1,367,215	66%	175,297	2,077,209	-	0.0%
26,208	24,623	20,840	240	Course Reimbursement	50,000	50,000	-	834	19,339	39%	29,827	50,000	-	0.0%
67,416	19,195	87,866	250	Unemployment Compensation	65,000	65,000	-	11,000	17,706	27%	5,000	33,706	31,294	48.1%
444,270	551,512	568,206	260	Workers Compensation	528,000	528,000	-	19,000	528,396	100%	-	547,396	(19,396)	-3.7%
33,208	33,115	39,355	287	Uniform Allowance	45,000	45,000	-	1,559	32,723	73%	10,717	45,000	-	0.0%
28,091	33,613	23,691	290	Other Employee Benefits	25,000	25,000	-	-	20,509	82%	4,491	25,000	-	0.0%
\$ 16,169,390	\$ 17,416,145	\$ 17,328,620		TOTAL BENEFITS	\$ 16,117,472	\$ 16,117,472	\$ -	\$ 3,809,737	\$ 12,033,793		\$ 264,332	\$ 16,107,861	\$ 9,611	0.1%
100.0%	7.7%	-0.5%			-7.0%	-7.0%		23.6%	74.7%		1.6%	99.9%	0.1%	
63,772	55,625	89,522	320	HomeBound	80,000	74,753	(5,247)	\$ 2,225	\$ 59,598	80%	12,931	74,753	-	0.0%
36,798	47,665	41,118	321	Gifted Activities	40,000	40,000	-	\$ 5,148	\$ 13,180	33%	21,672	40,000	-	0.0%
-	-	47,610	322	Educational Interns	75,000	74,300	(700)	\$ 2,900	\$ 65,800	0%	-	68,700	5,600	7.5%
282,257	323,296	362,913	323	Instr Program Improvements	425,190	424,815	(375)	\$ 67,331	\$ 326,584	77%	30,900	424,815	-	0.0%
14,258	20,127	15,587	324	Pupil Services	16,000	13,450	(2,550)	\$ 712	\$ 8,147	61%	4,591	13,450	-	0.0%
141,946	133,768	164,415	325	PPT Consultations	191,000	193,550	2,550	\$ 42,423	\$ 144,957	75%	35,000	222,380	(28,830)	-14.9%
99,148	125,281	85,066	327	Student Evaluations-Outside	105,000	108,375	3,375	\$ 28,211	\$ 79,339	73%	825	108,375	-	0.0%
20,000	25,840	22,709	328	Medical Advisors	26,000	28,947	2,947	\$ 11,285	\$ 18,090	62%	-	29,375	(428)	-1.5%
210,086	171,584	293,353	330	Other Prof/Tech Services	306,525	306,525	-	\$ 72,884	\$ 193,093	63%	40,549	306,525	-	0.0%
314,693	353,542	348,761	331	Legal/Negotiations	360,000	360,000	-	\$ 138,166	\$ 208,183	58%	28,651	375,000	(15,000)	-4.2%
29,823	66,306	-	332	Licenses & Fees	-	-	-	\$ -	\$ -	-	-	-	-	-
\$ 1,212,781	\$ 1,323,034	\$ 1,471,055		TOTAL PURCHASED SERVICES	\$ 1,624,715	\$ 1,624,715	\$ -	\$ 371,283	\$ 1,116,971		\$ 175,119	\$ 1,663,373	\$ (38,658)	-2.4%
100.0%	9.1%	11.2%			10.4%	10.4%		22.9%	68.7%		10.8%	102.4%	-2.4%	
89,008	89,427	97,890	411	Water/Sewer	94,107	94,107	-	\$ 27,370	\$ 65,710	70%	-	93,080	1,027	1.1%
1,729,775	1,803,729	2,058,317	413	Electricity	2,027,097	2,027,097	-	\$ 452,050	\$ 1,587,988	78%	-	2,040,038	(12,941)	-0.6%
1,097,041	1,250,583	947,428	414	Natural Gas	1,101,242	1,101,242	-	\$ 267,190	\$ 531,951	48%	-	799,141	302,101	27.4%
137,515	87,477	12,062	415	Heating Oil	18,390	18,390	-	\$ 2,545	\$ 10,705	58%	-	13,250	5,140	27.9%
463,128	466,216	449,416	421	Contracted Maintenance	584,606	584,606	-	\$ 127,550	\$ 439,206	75%	17,850	584,606	-	0.0%
487,001	408,209	472,140	431	Building Maintenance	395,445	415,335	19,890	\$ 38,817	\$ 368,370	89%	8,148	415,335	-	0.0%
161,474	185,375	214,830	432	Grounds Maintenance	293,540	284,050	(9,490)	\$ 49,045	\$ 185,068	65%	49,937	284,050	-	0.0%
71,732	80,204	67,596	433	Repair Equip (Instructional)	94,178	95,273	1,095	\$ 17,539	\$ 60,856	64%	16,879	95,273	-	0.0%

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 3Q
March 31, 2017

Theoretical Expenditure Rate: 75%

2013-2014 Year-End Expense	2014-2015 Year-End Expense	2015-2016 Year-End Expense	Object Code	Descriptions	2016-2017 ADOPTED BUDGET	2016-2017 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2016-2017 ENCUMBERED TO DATE	2016-2017 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
42,513	74,313	59,180	434	Repair Equip (Non-Instructional)	80,000	65,905	(14,095)	\$ 179	\$ 27,902	42%	37,824	65,905	-	0.0%
235,810	1,522,111	55,511	435	Building Projects	384,020	332,839	(51,181)	\$ 159,642	\$ 151,944	46%	21,253	332,839	-	0.0%
125,536	136,400	55,778	436	Grounds Projects	185,038	228,432	43,394	\$ 61,025	\$ 167,407	73%	-	228,432	-	0.0%
298,968	342,984	441,008	437	Restore/Prevent Maintenance	676,194	667,581	(8,613)	\$ 140,822	\$ 478,776	72%	47,983	667,581	-	0.0%
184,303	185,405	170,845	440	Equip Rentals & Copiers	170,798	170,798	-	\$ 64,142	\$ 96,275	56%	-	160,417	10,381	6.1%
-	34,357	41,599	441	Building Rental	44,140	44,140	-	\$ 7,464	\$ 36,701	83%	-	44,164	(24)	-0.1%
12,579	12,791	8,852	450	Gas/Travel Maintenance	13,860	13,860	-	\$ 2,532	\$ 4,316	31%	7,012	13,860	-	0.0%
202,784	222,009	245,173	451	Custodial Supplies	255,000	255,000	-	\$ 104,000	\$ 121,916	48%	29,084	255,000	-	0.0%
205,196	265,915	278,649	452	Maintenance Supplies	265,000	265,000	-	\$ 9,401	\$ 188,231	71%	67,368	265,000	-	0.0%
64,325	73,897	91,935	490	School Security	75,000	94,000	19,000	\$ 12,661	\$ 78,676	84%	2,663	94,000	-	0.0%
\$ 5,608,688	\$ 7,241,402	\$ 5,768,207		TOTAL PROPERTY SERVICES	\$ 6,757,655	\$ 6,757,655	\$ -	\$ 1,543,975	\$ 4,601,996		\$ 306,000	\$ 6,451,971	\$ 305,683	4.5%
100.0%	29.1%	-20.3%			17.2%	17.2%		22.8%	68.1%		4.5%	95.5%	4.5%	
2,754,137	3,031,623	3,317,099	510	Transportation - Regular	3,585,299	3,585,299	-	\$ -	\$ 3,582,749	100%	42,550	3,625,299	(40,000)	-1.1%
564,665	652,651	734,356	511	Trans-Spec Ed-Internal	793,324	793,324	-	\$ 17,021	\$ 767,753	97%	8,550	793,324	-	0.0%
135,617	144,469	163,391	512	Trans-Spec Ed-Public	131,970	131,970	-	\$ 80,429	\$ 64,877	49%	(1,839)	143,467	(11,497)	-8.7%
240,865	271,964	330,884	513	Trans-Spec Ed-Private	300,983	300,983	-	\$ 143,865	\$ 206,019	68%	(27,578)	322,306	(21,323)	-7.1%
29,490	29,731	35,945	516	Trans-Field Trips	38,429	47,231	8,802	\$ 13,902	\$ 20,871	44%	12,458	47,231	-	0.0%
289,667	256,742	173,175	517	Gasoline-Buses	249,375	249,375	-	\$ 18,730	\$ 86,270	35%	55,000	160,000	89,375	35.8%
169,836	174,755	185,491	520	Property Insurance	194,418	194,418	-	\$ -	\$ 146,958	76%	-	146,958	47,460	24.4%
11,372	13,362	15,573	521	Flood Insurance	16,352	16,352	-	\$ -	\$ 16,343	100%	-	16,343	9	0.1%
274,430	298,587	308,026	523	Liability Insurance	323,081	323,081	-	\$ -	\$ 311,798	97%	-	311,798	11,282	3.5%
60,625	75,781	104,410	529	Athletic Insurance	114,851	114,851	-	\$ -	\$ 109,106	95%	-	109,106	5,745	5.0%
570,691	598,442	424,940	530	Communication Systems	459,624	459,624	-	\$ 30,651	\$ 284,961	62%	144,013	459,624	-	0.0%
44,709	36,153	42,263	535	Postage	40,000	40,000	-	\$ 7,635	\$ 25,555	64%	6,810	40,000	-	0.0%
73,890	97,209	48,783	540	Advertising	100,000	100,000	-	\$ 5,807	\$ 9,953	10%	10,000	25,760	74,240	74.2%
27,395	31,486	31,172	550	Printing	40,540	32,467	(8,073)	\$ 4,581	\$ 19,500	60%	8,386	32,467	-	0.0%
1,644,048	1,619,445	1,513,287	560	Tuition-Public	1,700,000	1,700,000	-	\$ 608,476	\$ 1,601,945	94%	(130,500)	2,079,921	(379,921)	-22.3%
37,827	48,368	46,521	563	Tuition-Court & Agency Placed	100,000	100,000	-	\$ 29,424	\$ 22,247	22%	(4,073)	47,598	52,402	52.4%
51,480	44,290	29,324	565	Tuition-Alternative Ed	50,000	50,000	-	\$ -	\$ -	0%	-	-	50,000	100.0%
467,750	498,900	501,518	567	Tuition-Litigation	425,000	425,000	-	\$ 94,000	\$ 247,000	58%	159,000	500,000	(75,000)	-17.6%
20,799	12,055	20,000	569	Tuition-Summer Programs	20,000	20,000	-	\$ -	\$ 11,555	58%	-	11,555	8,445	42.2%
36,335	29,339	55,881	580	Staff Travel/Mileage	54,820	54,091	(729)	\$ 12,483	\$ 20,350	38%	21,258	54,091	-	0.0%
\$ 7,505,628	\$ 7,965,352	\$ 8,082,039		TOTAL OTHER PURCH SERVICES	\$ 8,738,065	\$ 8,738,065	\$ -	\$ 1,067,004	\$ 7,555,809		\$ 304,035	\$ 8,926,848	\$ (188,783)	-2.2%
100.0%	6.1%	1.5%			8.1%	8.1%		12.2%	86.5%		3.5%	102.2%	-2.2%	
891,385	1,016,020	913,069	611	Supplies-Instructional	967,292	968,767	1,475	82,050	788,048	81%	98,670	968,767	-	0.0%
591,351	646,077	645,706	612	Software	709,177	714,496	5,319	2,536	627,431	88%	84,529	714,496	-	0.0%
129,224	134,139	170,135	613	Tech Supplies	128,975	127,775	(1,200)	1,132	105,997	83%	20,646	127,775	-	0.0%
35,116	35,646	36,924	615	Graduation Expenses	36,856	36,856	-	30,482	5,737	16%	638	36,856	-	0.0%
613,915	643,441	633,636	641	Textbooks	650,960	644,037	(6,923)	56,761	495,089	77%	92,187	644,037	-	0.0%
133,066	131,510	118,422	642	Library Books & Periodicals	126,069	124,901	(1,168)	27,765	76,660	61%	20,476	124,901	-	0.0%
19,820	14,615	14,856	643	A/V Materials	15,201	15,471	270	295	11,259	73%	3,917	15,471	-	0.0%

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 3Q
March 31, 2017

Theoretical Expenditure Rate: 75%

2013-2014 Year-End Expense	2014-2015 Year-End Expense	2015-2016 Year-End Expense	Object Code	Descriptions	2016-2017 ADOPTED BUDGET	2016-2017 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2016-2017 ENCUMBERED TO DATE	2016-2017 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
163,114	155,371	156,056	690	Non Instructional Supplies	172,150	174,570	2,420	39,163	115,154	66%	20,254	174,570	-	0.0%
22,036	29,089	27,496	691	Health Supplies	29,239	29,046	(193)	3,394	13,882	48%	11,770	29,046	-	0.0%
\$ 2,599,027	\$ 2,805,908	\$ 2,716,299		TOTAL SUPPLIES AND MTLs.	\$ 2,835,919	\$ 2,835,919	\$ -	\$ 243,576	\$ 2,239,255		\$ 353,087	\$ 2,835,919	\$ -	0.0%
100.0%	8.0%	-3.2%			4.4%	4.4%		8.6%	79.0%		12.5%	100.0%	0.0%	
76,315	61,690	109,522	731	Equip-New Instructional	115,737	125,033	9,296	13,880	61,064	49%	50,088	125,033	-	0.0%
27,289	51,772	285,141	732	Equip-New Non Instructional	4,136	5,691	1,555	1,187	4,178	73%	326	5,691	-	0.0%
16,846	26,393	150,279	733	Equip-Replace Instructional	68,442	69,391	949	3,988	64,796	93%	606	69,391	-	0.0%
21,135	8,507	82,622	734	Equip-Replace Non Instructional	11,851	13,886	2,035	-	13,786	99%	100	13,886	-	0.0%
72,157	105,493	122,380	735	Furniture	179,019	180,177	1,158	4,780	157,162	87%	18,235	180,177	-	0.0%
1,022,553	1,037,198	1,034,670	736	Tech Equip-Instructional	1,087,964	1,032,361	(55,603)	298,589	637,240	62%	96,532	1,032,361	-	0.0%
37,786	26,729	18,151	737	Tech Equip-Non Instructional	23,982	64,592	40,610	843	29,548	46%	34,201	64,592	0	0.0%
\$ 1,274,081	\$ 1,317,782	\$ 1,802,765		TOTAL EQUIPMENT	\$ 1,491,131	\$ 1,491,131	\$ -	\$ 323,268	\$ 967,774		\$ 200,089	\$ 1,491,131	\$ 0	0.0%
100.0%	3.4%	36.8%			-17.3%	-17.3%		21.7%	64.9%		13.4%	100.0%	0.0%	
73,027	77,075	80,833	810	Dues & Fees	85,022	85,522	500	2,747	82,912	97%	254	85,913	(391)	-0.5%
26,737	27,254	29,950	811	Student Act & Awards	31,995	31,495	(500)	5,861	20,603	65%	5,032	31,495	-	0.0%
384,648	399,528	395,590	812	Student Athletics	415,334	415,334	-	127,203	284,880	69%	3,252	415,334	-	0.0%
\$ 484,412	\$ 503,857	\$ 506,373		TOTAL OTHER	\$ 532,351	\$ 532,351	\$ -	\$ 135,810	\$ 388,395		\$ 8,537	\$ 532,742	\$ (391)	-0.1%
100.0%	4.0%	0.5%			5.1%	5.1%		25.5%	73.0%		1.6%	100.1%	-0.1%	
\$ 103,997,089	\$ 108,979,222	\$ 109,737,798		GRAND TOTAL	\$ 112,607,887	\$ 112,607,887	\$ -	\$ 30,624,928	\$ 78,859,853		\$ 2,584,578	\$ 112,069,359	\$ 538,529	0.48%
100.0%	4.8%	0.7%			2.6%	2.6%		27.2%	70.0%		2.3%	99.52%	0.48%	