

January 27, 2015

Staples High School

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: January 20, 2015

DISCUSSION:

1. Proposed 2015-16 Budget of the Superintendent of Schools Dr. Landon
2. Five-Year Capital Forecast /July 1, 2015-June 30, 2020 (Encl.) Mr. Longo

DISCUSSION/ACTION:

1. National Executive Service Corps Short-Term Initiatives (Encl.) Ms. Aronow
Ms. Kleine
2. Quarterly Financial Report: July 1, 2014-December 31, 2014 (Encl.) Mr. Longo

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.

WESTPORT PUBLIC SCHOOLS

ELLIOTT LANDON
Superintendent of Schools

110 MYRTLE AVENUE
WESTPORT, CONNECTICUT 06880
TELEPHONE: (203) 341-1010
FAX: (203) 341-1029

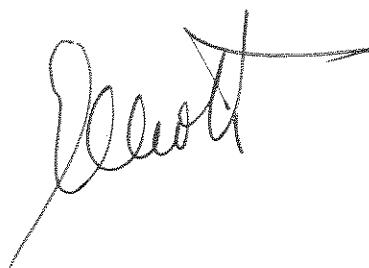
To: Members of the Board of Education
From: Elliott Landon
Subject: Five-Year Capital Forecast / July 1, 2015 – June 30, 2020
Date: January 27, 2015

At our January 13 meeting, Elio Longo presented to the Board of Education the above-referenced capital forecast and there were significant discussions held with regard to its content. Further discussions were conducted at our meeting of January 20 and it was agreed to separate those projects that would be included in the Performance Contracting Initiative from the other essential items in the Five-Year Capital Forecast.

The revised Five-Year Capital Forecast being presented to you at our meeting of January 27 is responsive to the last discussions of the Board and is reflected in the documentation appended to this memorandum. Should the members of the Board agree upon the content of these revised materials, I have prepared a Resolution to enable approval of the revised documentation for inclusion in the Proposed 2015-16 Budget of the Board of Education.

ADMINISTRATIVE RECOMMENDATION

Be It Resolved, That upon the recommendation of the Superintendent of Schools, the Board of Education approves the document entitled, "Westport Public Schools Five Year Capital Forecast 2015-16 Through 2019-20," a copy of which shall be appended to the Minutes of the Meeting of January 20, 2015.



FIVE-YEAR CAPITAL FORECAST (Revised)

WESTPORT PUBLIC SCHOOLS
FIVE YEAR CAPITAL FORECAST (Revised)
2015-2016 THROUGH 2019-2020

FISCAL YEAR	DESCRIPTION	ESTIMATE	SUB-TOTAL	In Capital (Year)
2015-2016	Saugatauck Elementary School (may need to be addressed in 2014-2015; directly related to solar panel installation/Green Task Force).	\$1,000,000	\$1,000,000	2008
	Flat Roof (replace 65,000 sq. ft. and add drains) - 1994			
	Bedford Middle School	\$81,523	\$81,523	2012
	Resurface Gym Floor (urgent repair moved from year 2019-2020)			
	Staples High School	\$200,000		2008
	Upgrade Boys Gym Locker Room Area (lockers, flooring)	\$500,000		2008
	Upgrade Pool General Area and Bleachers (tile, trim, paint, seating)	\$350,000	\$1,050,000	2008
	Upgrade Boys and Girls Pool Locker Room Area (lockers, flooring)			
	Total Fiscal Year 2015-2016		\$2,131,523	

FISCAL YEAR	DESCRIPTION	ESTIMATE	SUB-TOTAL	In Capital (Year)
2016-2017	Coleytown Elementary School	\$165,000	\$165,000	2011
	Replace Pitched Asphalt 3-Tab Shingled Roof (1986)			
	Long Lots Elementary School	\$1,400,000	\$1,400,000	2006
	Locker Room to Classroom Conversion (3 closets, 2 showers plus main room to 3 classrooms, 2 common rooms, boys & girls bathroom)			
	Coleytown Middle School	\$110,000	\$110,000	2008
	Repave Parking Lower Lot and Replace Curbing			
	Staples High School	\$610,000	\$610,000	2013
	Roof Replacement Fieldhouse Area A			
	Total Fiscal Year 2016-2017		\$2,285,000	

FISCAL YEAR	DESCRIPTION	ESTIMATE	SUB-TOTAL	In Capital (Year)
2017-2018	Staples High School	\$172,312	\$172,312	2005
	Field House Floor Resurface			
	Total Fiscal Year 2017-2018	\$172,312	\$172,312	

**WESTPORT PUBLIC SCHOOLS
FIVE YEAR CAPITAL FORECAST (Revised)
2015-2016 THROUGH 2019-2020**

FISCAL YEAR	DESCRIPTION	ESTIMATE	SUB-TOTAL	In Capital (Year)
2018-2019	Green's Farms Elementary School Repace Parking Lot and Replace Curbing	\$132,000	\$132,000	2009
	King's Highway Elementary School Casework Replacement (lead remediation required)	\$600,000	\$600,000	2008
	Bedford Middle School Repace lower Parking Lot & Bus Loop and Replace Curbing	\$275,000	\$275,000	2012
	Staples High School Replace 1998 Roofs (106,000 square feet) Areas C, D, E, F, G, H, I, J, K, L, M, N, P, Q, Z	\$1,400,000	\$1,400,000	2013
	Total Fiscal Year 2018-2019	\$2,407,000	\$2,407,000	
2019-2020	Coleytown Elementary School Replace Classroom Casework	\$730,000	\$730,000	2006
	Long Lots Elementary School Casework Replacement	\$670,000	\$670,000	2008
	Total Fiscal Year 2019-2020		\$1,400,000	
	FIVE YEAR TOTAL (2015-2016 THROUGH 2019-2020)		\$8,395,835	

**CAPITAL PROJECTS – ENERGY PERFORMANCE
CONTRACTING**

WESTPORT PUBLIC SCHOOLS
CAPITAL PROJECTS - ENERGY PERFORMANCE CONTRACTING
 Construction Target: April - October 2016

ORG. CAPITAL YR.	DESCRIPTION	ESTIMATE	SUB-TOTAL	In Capital (Year)
2015-2016	Staples High School Utility Grade Energy and Economic Initiatives Upgrade Boys Gym Locker Room Area fixtures Upgrade Boys and Girls Pool Locker Room Area fixtures	\$50,000	\$50,000	2008
2016-2017	Utility Grade Energy and Economic Initiatives Replace 2 Pool Boilers with High Efficiency Condensing Add VFDs to 2 Boiler Pumps for Pool Boilers Downsize Domestic Hot Water Storage Tank Replace 2 Building D0 Boilers with High Efficiency Condensing Add VFDs to 2 Boiler Circulating Pumps for Building D0 Boilers Replace Pool Locker Room and Lobby Area HVAC Units Provide New Pool Area Dectron HVAC Dehumidification System Add CO2 and Dual Enthalpy Controls to Building Management System Outdoor Lighting Upgrades	\$2,045,256	\$2,045,256	2014 2005
2015-2016	Bedford Middle School Utility Grade Energy and Economic Initiatives Building Mgt System Energy Upgrade Indoor Lighting Upgrades Outdoor Lighting Upgrades	\$500,085	\$500,085	2014
2015-2016	Coleytown Middle School Utility Grade Energy and Economic Initiatives Upgrade to high efficiency condensing boilers Replace boiler circulating pumps and install Variable Frequency Drives Replace Auditorium HVAC Unit and upgrade energy controls Add Variable Frequency Drives to air handling units, pumps and fans Replace HVAC in locker rooms and gym units, add cooling to locker rooms Building Mgt System Energy Upgrade Outdoor Lighting Upgrades	\$1,300,168	\$1,300,168	2014 2008 2011 2011
2018-2019	Coleytown Elementary School Utility Grade Energy and Economic Initiatives Install Air Conditioning in Gym Install Air Conditioning in Cafeteria Add CO2 Controls to Building Management System Indoor Lighting Upgrades Outdoor Lighting Upgrades	\$327,482	\$327,482	2014 2005 2005

WESTPORT PUBLIC SCHOOLS
CAPITAL PROJECTS - ENERGY PERFORMANCE CONTRACTING
 Construction Target: April - October 2016

ORG. CAPITAL YR.	DESCRIPTION	ESTIMATE	SUB-TOTAL	In Capital (Year)
2018-2019	Green's Farms Elementary School Utility Grade Energy and Economic Initiatives Add CO2 Controls to Building Management System Outdoor Lighting Upgrades	\$125,114	\$125,114	2014
2019-2020	King's Highway Elementary School Utility Grade Energy and Economic Initiatives Replace 2 Boilers with High Efficiency Condensing Upgrade Building Management System Outdoor Lighting Upgrades	\$796,944	\$796,944	2014 2000
2015-2016	Long Lots Elementary School Replacement of Windows, Window Coverings and Exterior Doors	\$1,500,000	\$1,500,000	2000
2017-2018	Replace & Upgrade Auditorium House Lighting	\$100,000	\$100,000	2011
2017-2018	Utility Grade Energy and Economic Initiatives Boiler Replacement - 1955 (H.B. Smith) 1973 (Well McLain) Add VFDs to Boiler Circulating Pumps Install Air Conditioning in Cafeteria Add CO2 Controls to Building Management System Indoor Lighting Upgrades Outdoor Lighting Upgrades	\$1,098,137	\$1,098,137	2014 2005 2011
2019-2020	Saugatuck Elementary School Utility Grade Energy and Economic Initiatives Add CO2 Controls to Building Management System Outdoor Lighting Upgrades	\$135,569	\$135,569	2014
Total EPC Projects			\$7,978,755	

WESTPORT PUBLIC SCHOOLS

ELLIOTT LANDON
Superintendent of Schools

110 MYRTLE AVENUE
WESTPORT, CONNECTICUT 06880
TELEPHONE: (203) 341-1010
FAX: (203) 341-1029

To: Members of the Board of Education
From: Elliott Landon
Subject: National Executive Service Corps (NESC) Recommended Short-Term Initiatives
Date: January 27, 2015

You will find appended to this memorandum documentation from the NESC productivity and efficiency study. The recommended short-term initiatives have been suggested by the NESC representatives for inclusion in the 2015-16 proposed budget of the Board of Education. Those short-term initiatives are summarized as:

1. **Reduce** number of **WPS Goals**
2. **Streamline** BOE and Other Stakeholder **Information Requests**
3. Implement **Staff Wellness Program**
4. Provide **Dialectical Behavior Therapy** training
5. **Realign School Schedules**
6. Assign **Bus Monitors** only to special needs students
7. Increase **Security** at each WPS facility
8. **Restore** Elementary School Refurbishment funding
9. **Eliminate** redundant Insurance Premiums

Items #1 and #2 would have the effect of increasing administrator and teacher productivity without increasing expenditures.

Items #5 and #9 have been ongoing and will result in decreased budgetary expenditures.

Item #6 will result in expenditure decreases.

Items #3, #4, #7, and #8 will result in expenditure increases.

This item appears on the Board of Education meeting agenda of January 27 for discussion and action.

ADMINISTRATIVE RECOMMENDATION

Be It Resolved, That the Board of Education approves for inclusion in the Proposed 2015-16 Budget of the Board of Education certain aspects of the short-term initiatives resulting from the National Executive Service Corps Productivity and Efficiency Study, such items to be recorded in the Minutes of the Meeting of January 27, 2015.



NESC Westport Public Schools Report

Table 1: Initiatives to be implemented in 2015-2016 budget

1 Reduce number of WPS Goals	
Description	Reduce the number of goals of WPS.
Justification	The current list of WPS goals should be reviewed with the objective of reducing the number of active goals, expediting those with larger payback, and adjusting the expected completion dates of those that remain. This will also result in a more balanced workload for WPS staff, enabling them to devote the appropriate time to the priorities that support the Mission.
Classified as	Large \$ impact and improved staff effectiveness : Easy to implement
Reference	Idea 52/Group D
2 Streamline BOE and Other Stakeholder Information Requests	
Description	Stakeholders, including the BOE, should streamline their requests for information. Moving forward, topics to be presented at BOE meetings should follow a preset schedule according to a structured annual calendar. Additional requests for information/presentation would be handled by exception by two nominees, one representing the BOE and the other representing the Administration.
Justification	Creating a structured calendar of presentations makes for a predictable annual workload and allows staff adequate time to plan and create the presentations. Filtering requests for additional information ensures that only value-added requests are forwarded to staff for additional work.
Classified as	Zero \$ impact and improved staff effectiveness: Easy to implement
Reference	Idea 91/Group D and an Observation
3 Implement Staff Wellness program	
Description	Introduce a wellness program for all WPS staff.
Justification	Wellness programs have been shown to improve colleagues' health, their attendance and engagement.
Classified as	Moderate \$ impact and improved staff effectiveness: Easy to implement
Reference	Idea 85/Group D
4 Provide Dialectical Behavior Therapy training	
Description	Additional training and consultation will be provided to pupil services staff members at the high school in the implementation of "Dialectical Behavior Therapy". This will support general and special education students who are at risk for emotional and behavioral issues.
Justification	Short-term expense associated with training in DBT will identify and support at risk students at an earlier stage, teaching them skills to cope and be successful in the public school setting, thereby potentially reducing the need for outplacement.
Classified as	Increase the budget (Investment): Easy to implement
Reference	Idea 6/Group B


NESC Westport Public Schools Report

Table 1: Initiatives to be implemented in 2015/2016 budget (continued)

5 <u>Realign School Schedules</u>	
Description	Modify and align Middle School schedules and ELS special area class schedules.
Justification	MS proposal allows sharing of staff, while the ELS will facilitate the scheduling of literacy and math blocks. Both proposals have the potential to improve productivity and redeploy existing staff.
Classified as	Large \$ impact: Difficult to implement at the elementary level since it would require a reduction of both physical education and music.
Reference	Idea 50/Group A and Idea 51/Group A
6 <u>Assign Bus Monitors only to special needs students</u>	
Description	Bus Monitors would be provided to those students who require them by reason of their Individualized Education Program while the no monitors would be provided on school buses that serve the general education students
Justification	Bus monitors were introduced for all school buses following a tragic accident that occurred more than 10 years ago. Today, school buses include safety systems that address the underlying root cause of the accident. It is also worth noting that not every school bus transporting general education students has a monitor, which begs the question "why some, and not all?" Finally, all other districts in Connecticut have eliminated bus monitors.
Classified as	Large \$ impact: Difficult to implement
Reference	Idea 100/Group A
7 <u>Increase Security at each WPS facility</u>	
Description	WPS has an ongoing commitment to improve the security of students and staff. These efforts would be enhanced by the provision of a dedicated security person at each building, which would have the added benefit of enabling the secretaries to focus on their other responsibilities and to ensure all doors have cameras and have security protocols.
Justification	Ideas enhance ongoing activities to improve the security and safety of the schools. This was a significant recommendation contained in the Kroll Report.
Classified as	Increase the budget: Easy to implement
Reference	Idea 87/Group G & Idea 88/Group G
8 <u>Restore Elementary School Refurbishment funding and develop Maintenance Schedule</u>	
Description	Restore the elementary building refurbishment fund for nonrecurring maintenance including building, HVAC, electrical, plumbing, painting, etc., and develop preventative maintenance schedule for all key property and equipment assets.
Justification	There were multiple suggestions that school maintenance activities were being sacrificed in order to save money in the short term and that there would be long-term consequences.
Classified as	Increase the budget: Easy to implement
Reference	Idea 66/Group B & Idea 67/Group C and an Observation
9 <u>Eliminate redundant Insurance Premiums</u>	
Description	Parents already pay medical insurance that covers the cost of athletic injuries. School should not be paying a premium to cover the same risk but rather use some of these funds to institute an athletic safety program.
Justification	Eliminate redundant insurance premiums and use some of the freed-up funds to promote safety awareness education at each of the athletic programs.
Classified as	Moderate \$ impact: Difficult to implement
Reference	Idea 63/Group A

INTEROFFICE MEMORANDUM

TO: ELLIOTT LANDON
SUPERINTENDENT

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

SUBJECT: DECEMBER QUARTERLY REPORT

DATE: JANUARY 23, 2014

CC: F. MEILAN, BUDGET FILE

Attached is the December Quarterly Report (2Q) for the 2014-15 fiscal year which reflects a potential fund balance of \$870,250 on June 30, 2015. The potential fund balance represents a 0.8% budget variation to the \$109,202,984 Board of Education adopted 2014-2015 budget.

The projected positive fund balance can mainly be attributed to the cumulative savings in Salary accounts (Object codes 100-156); estimated at \$1,023,708. The most notable savings resulted from the District's ability to meet its instructional objectives without having to hire additional staff (reserve teachers; \$195,000), a highly effective recruitment effort with replacement hire savings totaling approximately \$500,000, two (2) less elementary sections (\$130,000) than originally projected (enrollment) and favorable labor negotiations with settlements in contractual increases below anticipated rates.

You will note that we have completed 6 of the 12 months of the fiscal year with six months of expenditures left in the year. *This means that many of our expenditure projections continue as preliminary.* 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, 2015 that were not encumbered as of December 31; some indicative of market forces that have changed since the time the budget was prepared.

We encumber salaries for all full time employees and expenditures for anticipated purchases. Those encumbrances and expenditures account for 89.0% of the total budget. Actual expenditures made to date are 48.9% of total budget with encumbrances representing 40.1% of total budget. The remaining 10.2% of the budget projection represents my best estimate of unencumbered expenditures to be made during the six 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. I am currently projecting Other Salaries accounts (as a group) with a potential deficit balance of (\$202,100). 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 fuels (natural gas & oil) and electricity remain volatile as the world energy markets while depressed remain uncertain to direction. We have successfully completed a

consortium purchase for an electricity supplier. Our fixed rate is below the CL&P published rate and the contract was structured so that both Westport BOE and Town of Westport electricity contracts expire in close date proximity. This will allow the Town of Westport and Westport BOE to leverage purchasing power to its combined favor in forward years. Given the current fixed and market rates the projected Total Property Services accounts indicate a potential deficit of (\$307,663) at fiscal year-end. We will continue to closely monitor all utility accounts now the 2014-15 heating season is upon us.

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

LINE ITEM	PROJECTED BALANCE
Total Salaries	\$1,023,708
Total Benefits	\$126,533
Total Purchased Services	(\$16,740)
Total Property Services	(\$307,663)
Total Other Purchased Services	\$47,896
Total Supplies and Materials	-
Total Equipment	-
Total Other	(\$3,484)
Projected Balance (Deficit)	\$870,250

I welcome the opportunity to review this projection with you.

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 2Q
December 31, 2014

Theoretical Expenditure Rate: 50%

2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	BUDGET	2014-2015	2014-2015	2014-2015	2014-2015	YTD	ESTIMATED	PROJECTED	BALANCE	Balance
Year-End	Year-End	Year-End	ADOPTED	ENCUMBERED	ADJUSTMENT	ADJUSTED	EXPENDED	EXPENDED	EXPENDED	%	ADJUSTMENTS	TO EOY	AVAILABLE	Available
Expense	Expense	Expense	BUDGET	TO DATE	BUDGET	BUDGET	TO DATE	TO DATE	TO DATE					%
4,713,778	4,825,475	4,791,627	4,965,977	2,336,250	-	4,965,977	2,336,250	2,511,967	51%	32,970	4,901,187	64,790	64,790	1.3%
1,588,688	1,619,710	1,669,694	1,703,364	818,843	-	1,703,364	818,843	852,464	50%	2	1,671,309	32,055	32,055	1.9%
20,554,344	21,324,451	21,921,640	22,778,263	12,223,675	-	22,778,263	12,223,675	9,733,765	43%	27,100	21,984,540	793,723	793,723	3.5%
10,526,691	10,894,081	11,210,927	11,595,160	6,272,912	-	11,595,160	6,272,912	4,963,282	43%	34,714	11,276,908	324,252	324,252	2.8%
2,802,366	3,143,981	3,226,379	3,298,943	1,832,419	-	3,298,943	1,832,419	1,459,320	45%	(18,765)	3,282,974	15,969	15,969	0.5%
266,096	165,289	161,305	167,411	86,746	-	167,411	86,746	63,319	38%	7,865	157,930	9,481	9,481	5.7%
869,793	895,681	885,438	907,428	505,158	-	907,428	505,158	396,397	44%	8,219	909,774	(2,346)	(2,346)	-0.3%
1,345,175	1,367,787	1,371,496	1,384,956	773,628	-	1,384,956	773,628	609,676	44%	(199)	1,383,405	1,551	1,551	0.1%
3,926,457	4,050,464	4,281,417	4,332,686	2,335,068	-	4,332,686	2,335,068	1,967,976	45%	20,018	4,323,049	9,637	9,637	0.2%
1,505,565	1,573,222	1,631,047	1,673,166	884,896	-	1,673,166	884,896	731,115	44%	1	1,616,012	57,154	57,154	3.4%
284,481	289,777	294,525	301,515	158,650	-	301,515	158,650	121,205	40%		279,855	21,660	21,660	7.2%
1,049,355	1,086,749	1,127,850	1,301,660	706,558	-	1,301,660	706,558	580,792	45%	(550)	1,286,800	14,860	14,860	1.1%
126,764	141,085	161,221	160,661	71,961	-	160,661	71,961	66,295	41%	21,405	160,661	0	0	0.0%
502,603	688,730	599,801	672,825	-	-	672,825	-	91,371	14%	581,454	672,825	0	0	0.0%
509,385	384,453	524,303	584,727	-	-	584,727	-	162,743	28%	421,984	584,727	0	0	0.0%
244,160	199,936	242,598	234,030	-	-	234,030	-	93,635	40%	140,495	234,030	0	0	0.0%
\$ 50,916,721	\$ 52,650,930	\$ 54,101,069	\$ 56,062,772	\$ 29,007,751	\$ -	\$ 56,062,772	\$ 24,415,522	\$ 24,415,522		\$ 1,296,713	\$ 54,719,986	\$ 1,342,786	\$ 1,342,786	2.6%
100.0%	103.4%	102.8%	103.6%	51.7%		103.6%	45.6%	45.6%		2.3%	97.6%	2.4%		
935,247	1,014,408	1,223,432	1,270,247	584,972	-	1,270,247	584,972	660,423	52%		1,245,395	24,852	24,852	2.0%
2,433,399	2,256,460	2,338,218	2,393,784	1,440,758	-	2,393,784	1,440,758	1,292,456	54%	(6,368)	2,426,846	(33,062)	(33,062)	-1.4%
1,655,029	1,702,659	1,717,600	1,939,844	1,056,065	-	1,939,844	1,056,065	889,197	46%	(16,082)	1,929,180	10,664	10,664	0.5%
1,969,724	2,040,958	2,176,860	2,387,924	2,387,924	-	2,387,924	2,387,924	1,143,246	48%	44,046	2,444,602	(26,678)	(26,678)	-1.1%
2,454,511	2,515,919	2,604,703	2,690,692	1,275,705	-	2,690,692	1,275,705	1,410,251	52%	2,550	2,688,506	2,186	2,186	0.1%
510,149	590,818	497,400	559,188	265,509	-	559,188	265,509	289,387	52%		555,096	4,092	4,092	0.7%
775,844	794,650	814,303	849,258	437,872	-	849,258	437,872	382,834	45%		843,014	5,244	5,244	0.7%
189,186	198,908	215,813	237,497	129,327	-	237,497	129,327	101,325	43%		230,652	13,307	13,307	2.4%
480,622	515,598	530,220	546,895	250,377	-	546,895	250,377	283,212	52%	(1)	533,588	6,345	6,345	2.9%
57,876	61,779	65,991	65,499	34,179	-	65,499	34,179	31,072	47%		65,251	248	248	0.4%
201,468	246,898	248,856	250,000	95,220	-	250,000	95,220	87,964	40%	148,823	250,000	-	-	0.0%
183,137	196,032	202,414	200,000	120,000	-	200,000	120,000	21,816	44%		205,000	(5,000)	(5,000)	-2.5%
125,233	110,196	109,169	120,000	52,055	-	120,000	52,055	52,853	44%	(472)	104,436	15,564	15,564	13.0%
374,386	404,898	464,935	496,606	254,233	-	496,606	254,233	233,196	47%	(1,927)	485,522	11,084	11,084	2.2%
148,266	157,240	160,465	164,727	87,179	-	164,727	87,179	74,872	45%		162,051	2,676	2,676	1.6%
\$ 12,492,137	\$ 12,746,930	\$ 13,364,979	\$ 14,172,161	\$ 7,408,637	\$ -	\$ 14,172,161	\$ 7,408,637	\$ 7,408,637		\$ 202,542	\$ 14,289,139	\$ (150,000)	\$ (150,000)	-0.8%
100.0%	102.0%	104.9%	106.0%	49.2%		106.0%	50.2%	50.2%		1.4%	100.8%	-0.8%		
393,800	362,588	318,710	357,400	316,176	-	357,400	316,176	98,774	28%	(45,450)	369,500	(12,100)	(12,100)	-3.4%
298,776	187,452	227,631	220,000	16,740	-	220,000	16,740	85,022	39%	98,238	200,000	20,000	20,000	9.1%
39,154	44,700	37,195	50,000	-	-	50,000	-	22,945	46%	27,055	50,000	0	0	0.0%

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 2Q
December 31, 2014
 Theoretical Expenditure Rate: 50%

2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015	BUDGET	2014-2015	2014-2015	2014-2015	2014-2015	ESTIMATED	PROJECTED	BALANCE	Balance
Year-End	Year-End	Year-End	ADOPTED	ADJUSTED	BUDGET	ADJUSTMENT	ENCUMBERED	EXPENDED	EXPENDED	YTD	ADJUSTMENTS	TO EOY	AVAILABLE	Available
Expense	Expense	Expense	BUDGET	BUDGET	ADJUSTMENT	ADJUSTMENT	TO DATE	TO DATE	TO DATE	%	\$	\$	\$	%
40,990	35,295	39,360	40,000	40,000	-	-	-	13,382	13,382	33%	26,618	40,000	0	0.0%
452,797	527,074	523,798	520,000	520,000	-	-	43,319	242,596	46%	349,085	535,000	(115,000)	-22.1%	
110,672	158,022	198,785	130,000	130,000	-	-	4,620	114,995	88%	80,385	200,000	(70,000)	-53.8%	
323,519	302,079	325,526	300,000	300,000	-	-	-	194,849	65%	130,151	325,000	(25,000)	-8.3%	
\$ 1,532,708	\$ 1,605,208	\$ 1,670,805	\$ 1,617,400	\$ 1,617,400	\$	\$	\$ 380,855	\$ 772,563	\$	\$	\$ 666,082	\$ 1,819,500	\$ (202,100)	-12.5%
100.0%	104.3%	104.1%	96.8%	96.8%	-	-	23.5%	47.8%	41.2%	41.2%	112.5%	-12.5%	-12.5%	
\$ 64,848,566	\$ 67,002,468	\$ 69,136,558	\$ 71,852,333	\$ 71,852,333	\$	\$	\$ 36,366,566	\$ 32,296,722	\$	\$	\$ 2,165,337	\$ 70,828,625	\$ 1,023,708	1.4%
100.0%	103.2%	103.2%	103.9%	103.9%	-	-	50.6%	44.9%	3.0%	3.0%	98.6%	1.4%	1.4%	
12,573,168	12,622,436	13,382,672	14,501,700	14,501,700	-	-	754,713	7,162,376	49%	6,584,611	14,501,700	0	0.0%	
284,462	278,727	266,146	273,900	273,900	-	-	132,458	139,962	51%	-	274,420	1,480	0.5%	
29,500	42,000.0	41,260	40,000	40,000	-	-	-	10,500	26%	30,500	41,000	(1,000)	-2.5%	
44,725	45,206	38,000	39,000	39,000	-	-	558,430	889,153	38%	-	48,000	(9,000)	-23.1%	
1,731,120	1,795,398	1,842,180	1,930,715	1,930,715	-	-	-	10,493	21%	88,132	1,930,715	0	0.0%	
32,228	28,247	26,208	50,000	50,000	-	-	-	33,100	7%	24,507	35,000	15,000	30.0%	
145,488	220,523	77,488	150,000	150,000	-	-	146,503	10,879	7%	6,021	50,000	100,000	66.7%	
316,027	351,610	444,010	575,178	575,178	-	-	4,000	5,538	83%	1,822	551,512	23,666	4.1%	
32,923	33,644	33,208	35,000	35,000	-	-	-	29,178	94%	-	35,000	0	0.0%	
27,751	31,112	28,091	30,000	30,000	-	-	-	28,075	94%	-	33,613	0	0.0%	
\$ 15,217,392	\$ 15,448,872	\$ 16,179,268	\$ 17,625,493	\$ 17,625,493	\$	\$	\$ 2,067,742	\$ 8,700,625	\$	\$	\$ 6,730,593	\$ 17,498,960	\$ 126,533	-12.0%
100.0%	101.5%	104.7%	108.9%	108.9%	-	-	11.7%	49.4%	38.2%	38.2%	99.3%	0.7%	0.7%	
100,182	137,408	59,634	100,000	96,000	(4,000)	-	-	11,325	12%	78,675	90,000	6,000	6.3%	
24,956	27,692	37,717	50,000	50,000	-	-	11,858	6,882	14%	21,260	40,000	10,000	20.0%	
20,295	20,295	-	-	-	-	-	-	-	0%	-	-	0	-	
225,633	237,444	294,737	335,956	335,956	-	-	-	121,274	31%	111,428	335,956	0	0.0%	
8,015	8,017	14,454	15,000	19,000	4,000	-	3,390	12,521	66%	(911)	15,000	4,000	21.1%	
115,509	104,127	135,951	139,000	139,000	-	-	46,116	71,682	52%	21,202	139,000	0	0.0%	
78,295	102,822	102,715	86,000	88,000	-	-	33,578	46,002	52%	16,420	96,000	(6,000)	-9.1%	
25,435	20,763	20,000	20,000	20,000	-	-	12,254	8,485	42%	3,000	23,740	(3,740)	-18.7%	
238,497	199,235	217,448	207,966	207,966	-	-	62,922	36,509	18%	108,535	207,966	0	0.0%	
264,514	486,273	299,975	300,000	300,000	-	-	198,325	147,541	49%	4,134	350,000	(50,000)	-16.7%	
42,046	33,952	29,823	35,000	35,000	-	-	2,813	-	0%	7,187	10,000	25,000	71.4%	
\$ 1,163,577	\$ 1,357,794	\$ 1,211,652	\$ 1,290,922	\$ 1,290,922	\$	\$	\$ 492,530	\$ 444,202	\$	\$	\$ 370,930	\$ 1,307,662	\$ (16,740)	-1.3%
100.0%	118.7%	89.2%	106.5%	106.5%	-	-	38.2%	34.4%	28.7%	28.7%	101.3%	-1.3%	-1.3%	
84,181	87,195	89,008	89,826	89,826	-	-	46,982	49,359	54%	-	85,341	(5,515)	-6.1%	
1,774,810	1,649,123	1,716,656	1,834,569	1,834,569	-	-	1,084,628	909,960	50%	(66,002)	1,928,586	(94,017)	-5.1%	
817,686	829,247	1,097,791	926,300	926,300	-	-	972,513	194,765	21%	(45,850)	1,121,228	(194,928)	-21.0%	
20,188	22,691	158,481	25,900	25,900	-	-	30,309	4,516	17%	(3)	24,622	1,278	4.9%	

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2011-2012 Year-End Expense	2012-2013 Year-End Expense	2013-2014 Year-End Expense	Object Code	Descriptions	2014-2015 ADOPTED BUDGET	2014-2015 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2014-2015 ENCUMBERED TO DATE	2014-2015 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
440,929	398,640	469,814	421	Contracted Maintenance	524,850	520,954	(3,896)	\$ 213,456	\$ 300,353	58%	11,038	524,847	(3,893)	-0.7%
450,718	418,011	489,161	431	Building Maintenance	369,500	351,270	(18,230)	\$ 21,338	\$ 141,522	40%	206,640	369,500	(18,230)	-5.2%
229,639	197,421	183,161	432	Grounds Maintenance	220,000	223,000	3,000	\$ 47,886	\$ 100,850	45%	71,284	220,000	3,000	1.3%
86,790	64,585	75,092	433	Repair Equip (Instructional)	83,200	89,200	-	\$ 7,805	\$ 49,412	59%	25,983	83,200	-	0.0%
49,606	56,243	43,977	434	Repair Equip (Non-Instructional)	59,700	59,700	-	\$ 3,989	\$ 31,732	53%	23,979	59,700	0	0.0%
543,673	558,567	235,897	435	Building Projects	282,709	285,483	2,774	\$ 58,739	\$ 226,660	79%	(2,750)	282,709	2,774	1.0%
30,260	30,946	125,536	436	Grounds Projects	36,585	40,950	3,765	\$ -	\$ -	100%	(3,765)	36,585	3,765	9.3%
80,961	202,528	298,968	437	Restore/Prevent Maintenance	182,748	185,335	12,587	\$ 25,241	\$ 170,486	87%	(12,979)	182,748	12,587	6.4%
184,438	184,124	184,303	440	Equip Rentals & Copiers	204,000	204,000	-	\$ 95,160	\$ 78,347	38%	10,620	184,127	19,973	9.7%
14,405	14,599	-	441	Building Rental	-	-	-	\$ 17,238	\$ 17,119	-	-	34,357	(34,357)	-
14,405	14,599	13,089	490	Gas/Travel Maintenance	15,400	15,400	-	\$ 8,408	\$ 5,258	34%	1,734	15,400	0	0.0%
226,357	185,203	202,784	451	Custodial Supplies	240,000	240,000	-	\$ -	\$ 97,331	41%	142,669	240,000	0	0.0%
282,176	241,880	204,982	452	Maintenance Supplies	250,000	250,000	-	\$ -	\$ 123,483	49%	126,517	250,000	0	0.0%
79,970	71,125	63,948	490	School Security	75,000	75,000	-	\$ -	\$ 65,903	87%	9,497	75,000	0	0.0%
\$ 5,376,787	\$ 5,212,229	\$ 5,652,683		TOTAL PROPERTY SERVICES	\$ 5,420,287	\$ 5,420,287	\$ -	\$ 2,623,532	\$ 2,605,806	48.1%	\$ 498,612	\$ 5,727,950	\$ (307,663)	-5.7%
100.0%	96.9%	108.4%			95.9%	95.9%		48.4%	48.1%		9.2%	105.7%	(5.7%)	
2,604,142	2,692,629	2,754,137	510	Transportation - Regular	3,024,579	3,024,579	-	\$ 4,587	\$ 3,026,083	100%	-	3,030,670	(6,091)	-0.2%
520,388	566,676	570,540	511	Trans-Spec Ed-Internal	664,355	664,355	-	\$ 34,745	\$ 629,609	95%	1	664,355	0	0.0%
116,564	94,284	138,121	512	Trans-Spec Ed-Public	119,700	119,700	-	\$ 48,791	\$ 56,133	47%	14,776	119,700	0	0.0%
184,914	210,945	244,979	513	Trans-Spec Ed-Private	279,000	279,000	-	\$ 177,093	\$ 117,997	43%	(22,090)	279,000	0	0.0%
24,999	24,994	29,166	516	Trans-Field Trips	38,270	38,248	(22)	\$ 5,314	\$ 10,984	29%	22,022	38,270	(22)	-0.1%
338,953	282,115	295,058	517	Gasoline-Buses	313,950	313,950	-	\$ 71,973	\$ 88,027	28%	159,950	313,950	0	0.0%
920	-	-	518	Trans-Alternative Ed	2,000	2,000	-	\$ -	\$ -	0%	-	2,000	0	100.0%
162,490	155,426	169,788	520	Property Insurance	197,135	197,135	-	\$ 87,476	\$ 87,378	44%	-	174,854	22,281	11.3%
13,385	14,366	11,972	521	Flood Insurance	14,665	14,665	-	\$ -	\$ 13,362	91%	-	13,362	1,303	8.9%
256,455	303,335	279,792	523	Liability Insurance	325,000	325,000	-	\$ 89,815	\$ 208,267	64%	-	298,082	26,518	8.3%
33,639	48,900	60,625	529	Athletic Insurance	61,000	61,000	-	\$ -	\$ 75,781	124%	-	61,000	(4,781)	-24.2%
445,256	476,555	666,792	530	Communication Systems	560,858	560,958	100	\$ 123,669	\$ 381,180	68%	56,109	560,958	0	0.0%
55,023	30,410	45,252	535	Postage	45,000	45,000	-	\$ 82,463	\$ 5,046	4%	(200)	41,679	3,321	7.4%
86,677	106,194	73,102	540	Advertising	115,000	115,000	-	\$ 23,023	\$ 18,856	42%	-	115,000	0	0.0%
30,885	46,070	27,900	550	Printing	38,040	38,062	22	\$ 712,293	\$ 8,060	33%	17,296	38,040	22	0.1%
1,959,196	1,729,412	1,648,262	560	Tuition-Public	2,050,000	2,050,000	-	\$ 86,984	\$ 1,124,374	55%	213,983	2,050,000	0	0.0%
41,163	34,719	37,827	563	Tuition-Court & Agency Placed	100,000	100,000	-	\$ -	\$ 51,172	51%	(98,136)	100,000	0	0.0%
52,282	52,282	51,480	565	Tuition-Alternative Ed	59,500	59,500	-	\$ 44,290	\$ -	0%	50,800	59,500	0	0.0%
493,191	393,500	467,750	567	Tuition-Litigation	400,000	400,000	-	\$ 120,500	\$ 228,700	57%	-	400,000	0	0.0%
50,502	32,073	38,247	569	Tuition-Summer Programs	25,000	25,000	-	\$ -	\$ -	0%	50,800	50,000	0	0.0%
7,487,882	\$ 7,276,634	\$ 7,631,983	580	Staff Travel/Mileage	50,320	50,320	-	\$ 16,629	\$ 12,085	48%	-	12,085	12,945	51.8%
\$ 47,878,829	\$ 47,878,829	\$ 47,878,829		TOTAL OTHER PURCH SERVICES	\$ 8,477,472	\$ 8,477,472	\$ -	\$ 1,737,691	\$ 6,159,466	24%	\$ 21,833	\$ 8,429,576	\$ 47,886	0.6%
100.0%	97.2%	104.9%			111.1%	111.1%		20.5%	72.7%		6.3%	99.4%	0.6%	

