

WESTPORT BOARD OF EDUCATION

SPECIAL MEETING

***AGENDA**

(Agenda Subject to Modification in Accordance with Law)

PUBLIC CALL TO ORDER:

7:00 p.m., Staples High School, Room 333, Pupil Services Conference Room

ANTICIPATED EXECUTIVE SESSION: Personnel Matter: Discussion with Long Lots Elementary School Interim Principal Dr. Michael Cicchetti

RESUME 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 30, 2017, and February 6, 2017

DISCUSSION/ACTION:

- 1. ZREC Application for Solar Installation (CES), *pages 1-4* (Encl.) Mr. Elio Longo
Mr. David Mann
- 2. Acceptance of Gifts, *pages 5-6* (Encl.) Dr. Colleen Palmer

DISCUSSION:

- 1. Faculty Calendar 2017-18 and Development of 2018-19 School Year Calendar, *page 7* (Encl.) Dr. Colleen Palmer

UPDATES:

- 1. Update on State Budget Matters Dr. Colleen Palmer
- 2. Strategic Planning and Process Dr. Colleen Palmer
- 3. Health and Medical Insurance Revenues and Expenses; Projected Year-End Balance in Health Reserve Account, *pages 9-11* (Encl.) Mr. Elio Longo
- 4. Quarterly Financial Report: July 1, 2016 - December 31, 2016, (Encl.) Mr. Elio Longo
pages 13-18

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.

EVERSOURCE

Application Certification Form for the Small Class I Zero Emission Project Tariff of The Connecticut Light and Power Company dba Eversource Energy (“Eversource”)

Instructions:

All capitalized terms not defined herein shall have the meanings set forth in the Rules and Process for Submitting Applications for the Small ZREC Tariff (“Application Rules”).

The following three (3) pages must be executed by duly authorized representatives of the Applicant (page 2), Service Agreement Counterparty (page 3), and Owner of the Project Site (page 4), respectively.

Applicant is defined as the individual or business submitting a proposal (“Application”) to be considered for selection to be awarded a long-term agreement for the purchase of ZRECs pursuant to the terms and conditions of the Small Class I Zero Emission Project Tariff (“Small ZREC Tariff”). The Applicant may or may not be the Service Agreement Counterparty and/or the Owner of the Project Site.

- Applicant is the individual or business input under “Applicant Information” in Step 1 of 6 in the LREC/ZREC online Application on the Eversource website. This individual or [an authorized representative of the] business will be required to fill out and sign the Applicant’s Signature, Commitment and Acceptance (Page 2 below).

Service Agreement Counterparty (i.e., the selling party under the Service Agreement) is defined as the legal entity desiring to enter into a Small ZREC Tariff Attachment 1: Service Agreement (“Service Agreement”). The Service Agreement Counterparty may be (i) the customer of record at the revenue meter with site control, or (ii) the site owner with consent of the customer, or (iii) the authorized developer with consent of the customer and site owner. The Service Agreement Counterparty may or may not be the Applicant and/or the Owner of the Project Site.

- Service Agreement Counterparty is the individual or business input under “Counterparty Information” in Step 1 of 6 in the LREC/ZREC online Application on the Eversource website. This individual or [an authorized representative of the] business will be required to fill out and sign the Service Agreement Counterparty’s Signature, Commitment and Acceptance (Page 3 below).

Owner of the Project Site is defined as the legal owner of the Project site. The Owner of the Project Site may or may not be the Applicant and/or the Service Agreement Counterparty.

- Owner of the Project Site is the individual or business input under “Owner of the Project Site” in Step 2 of 6 in the LREC/ZREC online Application on the Eversource website. This individual or [an authorized representative of the] business will be required to fill out and sign the Affidavit of the Owner of the Project Site’s Notarized Signature, Commitment and Acceptance (Page 4 below).
- **The signature of the Owner of the Project Site (or authorized representative of) must be witnessed by a Notary Public and documented as such.**

All 3 pages (pages 2, 3, and 4) of this form must be filled out entirely and signed by the appropriate parties, scanned, and uploaded as one single PDF (.pdf) file.

EVERSOURCE

Applicant's Signature, Commitment and Acceptance

Applicant agrees to submit its Application according to the instructions included in the Application Rules, the LREC/ZREC Portal, and the instructions provided on the Eversource website.

Applicant represents that it understands the requirements, terms and conditions of the Small ZREC Tariff and the Application Rules.

Applicant hereby certifies that all the statements and representations made in this Application are true and accurate to the best of Applicant's knowledge.

By submission of the Application, Applicant agrees that its Application, including the Purchase Price included in such Application, shall be firm, irrevocable and binding upon Applicant. Applicant further agrees that if it is notified that it has been selected for a Small ZREC Tariff Service Agreement, (a) Applicant will work with Service Agreement Counterparty to facilitate the execution of the Service Agreement and (b) the Purchase Price and all other components of the Application shall remain open, firm and binding until this Purchase Price and other Application information have been reflected in a fully executed Service Agreement.

Applicant certifies that it shall use its best efforts to cause the Service Agreement Counterparty to execute the Service Agreement without modification.

Applicant hereby certifies that the project's In-Service Date has occurred, or will occur, after July 1, 2011 and that the project otherwise meets all of the Program requirements.

Applicant hereby certifies that it, or if it is not the Service Agreement Counterparty, that the Service Agreement Counterparty, has the right to use the site described in the Application consistent with the requirements set forth in the Application Rules.

Applicant hereby affirms that the project's success is not contingent upon Electric Distribution Company ("EDC") assistance in any respect other than execution of the Service Agreement or other services provided by the EDCs on a routine basis to similarly situated projects, such as interconnection.

Neither Applicant nor Service Agreement Counterparty has received for the project any grants or rebates from the Connecticut Green Bank or its predecessors the Clean Energy Finance and Investment Authority or the Connecticut Clean Energy Fund.

Applicant:

(Exact legal name of Individual or Business submitting Application)

Signature of Applicant
(or a Representative of):

Print or Type Name of Applicant
(or Representative of):

(duly authorized)

Title:

Date Signed:

NOTE: Electronic signatures are not acceptable.

EVERSOURCE

Service Agreement Counterparty's Signature, Commitment and Acceptance

As a duly authorized representative of the Service Agreement Counterparty, I hereby attest that I have reviewed the statements and certifications of the Applicant provided above and certify that such statements and certifications as applicable to the project Application are true and accurate to the best of my knowledge.

I further represent that the Service Agreement Counterparty understands the requirements, terms and conditions of the Application Rules.

Service Agreement Counterparty represents that it has not received for the project any grants or rebates from the Connecticut Green Bank or its predecessors the Clean Energy Finance and Investment Authority or the Connecticut Clean Energy Fund.

The Service Agreement Counterparty further agrees that the Application, including the Purchase Price included by Applicant in such Application, shall be firm, irrevocable and binding upon Service Agreement Counterparty and that should Applicant be notified that it has been selected for a Small ZREC Tariff Service Agreement, (a) Service Agreement Counterparty shall execute the Service Agreement without modification and (b) the Purchase Price and all other components of the Application shall remain open, firm and binding until this Purchase Price and other Application information have been reflected in a fully executed Service Agreement.

Service Agreement Counterparty:

(Exact legal name of Service Agreement Counterparty, as defined above)

Signature of
Service Agreement Counterparty
(or a Representative of):

**NOTE: Electronic
signatures are not
acceptable.**

Print or Type Name of
Service Agreement Counterparty
(or a Representative of):

(duly authorized)

Title:

Date Signed:

EVERSOURCE

Affidavit of Owner of the Project Site's Notarized Signature, Commitment and Acceptance

Note – the Owner of the Project Site's signature is required to be witnessed by a Notary Public and documented as such.

As a duly authorized representative of the Owner of the Project Site, I hereby attest that I have reviewed the statements and certifications of the Applicant provided above and certify that such statements and certifications as applicable to the project application are true and accurate to the best of my knowledge.

Owner of the Project Site represents that it understands the requirements, terms and conditions of the Application Rules, including site control.

Owner of the Project Site represents that it has not received for the project any grants or rebates from the Connecticut Green Bank or its predecessors the Clean Energy Finance and Investment Authority or the Connecticut Clean Energy Fund.

Owner of the Project Site further attests that the Applicant is authorized to submit this Application for the project located, in association with the development of a Small ZREC project, to be located on the Owner of the Project Site's property (Project Site) pursuant to the 3/11/14 letter ruling of the Public Utilities Regulatory Authority.

Owner of Project Site – Please fill out and sign the following:

Owner of Project Site:

_____ (Exact legal name of Owner of the Project Site, as defined above)

Signature of Owner of Project Site
(or a Representative of):

Print or Type Name of
Owner of Project Site
(or a Representative of):

(duly authorized)

Title:

Date Signed:

NOTE: Electronic signatures are not acceptable.

Notary Public – Please fill out and sign the following:

Subscribed and sworn before me, this ____ day of _____ 20____

Notary Public: _____

Commission expires: _____



WESTPORT PUBLIC SCHOOLS

Staples High School
Music Department
70 North Avenue
Westport, CT 06880

Thomas A. Scavone
K-12 Music Dept. Chair
Tel. 203.341.1308
tscavone@westport.k12.ct.us

February 8, 2017

Elizabeth Massoud
3 Marc Lane
Westport, CT 06880

Beth:

Thank you for your very generous donation of two cellos: a $\frac{3}{4}$ size Eastman and a full-size Engelhart. The two instruments have been appraised for a combined value of \$2000.00

The instruments are already in use at Staples High School by our Orchestras!

Thank you again.

Sincerely,



Thomas A. Scavone

cc: Dr. Palmer

National Best Community for Music Education – 2013, 2014, 2015 & 2016
Grammy Signature School Semi-Finalist - 2016

**Westport Public Schools
Staples High School
70 North Avenue
Westport, CT 06880**

Thomas A. Scavone
K-12 Supervisor of Music

Phone: 203.341.1308
Email: tscavone@westport.k12.ct.us

December 20, 2016

James Kavetas
108 Harbor Road
Westport, CT 06880

Mr. Kavetas:

Thank you for your generous donation of a **Yamaha Arius Digital Piano**:
Model #: YDP - 181
Replacement Value: \$1,699

The instrument will be placed in our instrumental lesson room at Staples High School and will be used daily!

Thank you again.

Sincerely,

Thomas A. Scavone

cc: Dr. Palmer

July	August (3)	September (18)	October (23)
2 3 4 5 6 9 10 11 12 13 16 17 18 19 20 23 24 25 26 27 30 31	1 2 3 6 7 8 9 10 13 14 15 16 17 20 21 22 23 24 27 28 29 30 31	3 4 5 6 7 10 11 12 13 14 17 18 19 20 21 24 25 26 27 28	1 2 3 4 5 8 9 10 11 12 15 16 17 18 19 22 23 24 25 26 29 30 31

28 – Staff only - PD day
29 – Students Return

3 – Labor Day – closed
10 – Rosh Hashanah - closed
19 – Yom Kippur - closed

November (20)	December (15)	January (21)	February (18)
1 2 5 6 7 8 9 12 13 14 15 16 19 20 21 22 23 26 27 28 29 30	3 4 5 6 7 10 11 12 13 14 17 18 19 20 21 24 25 26 27 28 31	1 2 3 4 7 8 9 10 11 14 15 16 17 18 21 22 23 24 25 28 29 30 31	1 4 5 6 7 8 11 12 13 14 15 18 19 20 21 22 25 26 27 28

6 – Staff Only – PD Day
22-23 - Thanksgiving Holiday – closed

24-31 – Holiday Recess - closed

1 – Holiday Recess – closed
21 – Martin Luther King Day - closed

15-18 - February break - closed
18 – Presidents' Day - closed

March (21)	April (17)	May (22)	June (20)
1 4 5 6 7 8 11 12 13 14 15 18 19 20 21 22 25 26 27 28 29	1 2 3 4 5 8 9 10 11 12 15 16 17 18 19 22 23 24 25 26 29 30	1 2 3 6 7 8 9 10 13 14 15 16 17 20 21 22 23 24 27 28 29 30 31	3 4 5 6 7 10 11 12 13 14 17 18 19 20 21 24 25 26 27 28

15-19 – Spring Recess - closed
19 - Good Friday

27 – Memorial Day - closed

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MEDICAL HEALTH INSURANCE FUND
SUMMARY CLAIMS PAID DATA ANALYSIS WITH
END-OF-YEAR FUND BALANCE PROJECTION

Period: 7 of 12

Theoretical YTD spend rate: 58.3%

Claim Type	YTD Claims (\$)	Full Year Claims (%)
Medical and Rx	\$8,221,637	58.7%
Dental	\$576,401	52.1%
TOTAL	\$8,798,038	58.2%

FY17 Quarterly Claims Paid Distribution							
1Q	Cumul.	2Q	Cumul.	3Q	Cumul.	4Q	Cumul.
28.8%	28.8%	22.5%	51.3%				
Historical (2 Year) Claims Paid Distribution							
1Q	Cumul.	2Q	Cumul.	3Q	Cumul.	4Q	Cumul.
28.8%	28.8%	20.8%	49.6%	24.6%	74.2%	25.8%	100.0%

FY17 Total Claims Projection	\$15,110,013
YTD Expense	(\$8,798,038)
Remaining Claims to June 30	\$6,311,975
Avg. remaining monthly claims	\$1,262,395
Avg. monthly claims YTD	\$1,256,863

Beginning Cash balance, 07/01/16	\$3,238,887	
Change in Cash balance (proj.)	(\$917,568)	
Ending Cash balance (proj.) 06/30/17	\$2,321,319	15.4%
Target 9% Ending Cash balance	\$1,359,901	9.0%
Excess Cash	\$961,418	6.4%

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**Medical Health Insurance Fund
FY 16-17 Projections
with Claims Cash Draw Data as of January 31, 2017**

	<u>FY 17 Projection</u> <u>Mar-16</u>	<u>FY 17 Projection</u> <u>Oct-16</u>	<u>FY 17 Projection</u> <u>Dec-16</u>		
Cash receipts					
General Fund Budget from line 210	12,956,551	12,956,551	12,956,551		
Other Fund Contributions	100,000	100,000	100,000		
Employee Contributions (Active)	2,964,727	2,817,521	2,817,521		
Flex Spending Accounts	-	-	-		
Cobra Participants	17,556	70,051	46,700		
Retirees Self Insured	395,900	395,900	453,326		
State Teachers Retirement (TRB)	150,000	150,000	150,000		
Life Insurance Premiums	25,000	25,000	25,000		
Retirees Medicare Surround	478,374	478,374	479,272		
Other Contributions (FMLA, Retiree Life, etc.)	64,500	64,500	64,500		
Prescription Guarantee Adjustment	57,351	57,351	57,351		
Pharmacy Rebate	248,617	248,617	248,617		
Demutualization Proceeds	-	-	183,670		
Anthem Checks	-	-	43,000		
Total cash receipts	17,458,576	17,363,865	17,625,508		
Cash disbursements					
Medical	11,689,283	11,364,796	11,482,064		
Prescription	2,293,113	2,229,458	2,522,297		
Dental	1,161,944	1,097,906	1,105,652		
Flex Spending Accounts	-	-	-		
Contribution to HSA	1,118,000	1,150,000	1,150,000		
Medical Administrative	423,212	410,897	423,875		
Network Access Fee	160,721	157,978	159,972		
Individual Stop-Loss	754,286	745,203	754,607		
Dental Administrative	54,127	54,464	54,758		
FSA Administrative	2,931	2,931	2,000		
Consulting Fee	45,000	45,000	45,000		
ACA Related Fees	54,486	53,082	53,271		
PCORI Fee	4,197	4,089	4,102		
Retirees Medicare Surround	785,478	785,478	785,478		
Total cash disbursements	18,546,778	18,101,282	18,543,076		
Change in cash balance	(1,088,202)	(737,417)	(917,568)		
Beginning cash balance	3,238,887	3,238,887	3,238,887		
Insurance Fund Draw Down (budget)	(1,532,375)	(1,532,375)	(1,532,375)		
Insurance Fund Draw Down (YTD delta)	444,173	794,958	614,807		
Projected Operating Surplus(Shortfall)-Cash basis	-	-	-		
Ending cash balance(deficit)-projection	2,150,685	2,501,470	2,321,319	15.4%	\$ 1,359,901
Less: Incurred but not reported claims	(968,308)	(968,308)	(968,308)	-6.4%	
Net Position(Deficit) end of year-projection	1,182,377	1,533,162	1,353,011	9.0%	


	9% Ceiling	Excess
	\$ 1,359,901	\$ 961,418

Claims Cash Draw Against Insurance Fund Account

	Medical/Rx	Dental	Flex	Other	Total	Avg. Monthly Claims (Med/Rx/Dental)	Variance	Avg. Monthly Claims-FY 16	
								(Med/Rx/Dental)	Variance
Jul 2016	\$ 1,021,997	\$ 81,164	4,139	\$ 127	\$ 1,107,427	\$ 1,103,161		\$ 1,136,451	
Aug 2016	\$ 1,641,748	\$ 107,702	4,295	\$ 1,199	\$ 1,754,944	\$ 1,426,306	\$ 323,145	\$ 1,251,815	\$ 115,364
Sept 2016	\$ 1,290,882	\$ 86,597	6,226	\$ 477	\$ 1,384,182	\$ 1,410,030	\$ (16,276)	\$ 1,332,250	\$ 80,435
Oct 2016	\$ 1,184,557	\$ 87,931	8,103	\$ -	\$ 1,280,591	\$ 1,375,645	\$ (34,385)	\$ 1,225,810	\$ (106,440)
Nov 2016	\$ 940,075	\$ 78,358	\$ 16,603	\$ 53,271	\$ 1,088,306	\$ 1,304,202	\$ (71,442)	\$ 1,236,534	\$ 10,724
Dec 2016	\$ 1,181,987	\$ 47,144	14,344	\$ 1,092	\$ 1,244,568	\$ 1,291,690	\$ (12,512)	\$ 1,195,542	\$ (40,992)
Jan 2017	\$ 960,391	\$ 87,505	15,665	\$ -	\$ 1,063,561	\$ 1,256,863	\$ (34,828)	\$ 1,152,548	\$ (42,994)
	\$ 8,221,637	\$ 576,401	69,375	\$ 56,166	\$ 8,923,579				
YTD/Estimate	58.7%	52.1%	n/a	n/a					
Theoretical YTD Spend Rate	58.3%	58.3%	n/a	n/a					
variance %	0.4%	-6.2%							
variance \$	\$ 52,427	\$ (68,563)							
FY17 Projection (Dec-16):	\$ 14,004,361	1,105,652							
YTD Expense:	\$ (8,221,637)	\$ (576,401)							
Balance available to June 30:	\$ 5,782,724	\$ 529,251							
Average remaining monthly allowance:	\$ 1,156,545	\$ 105,850	=	1,262,395					

INTEROFFICE MEMORANDUM

TO: DR. COLLEEN PALMER
SUPERINTENDENT

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

SUBJECT: DECEMBER QUARTERLY REPORT

DATE: FEBRUARY 21, 2016

CC: F. MEILAN, BUDGET FILE

Attached is the December Quarterly Report (2Q) for the 2016-17 fiscal year which reflects a potential fund balance of \$380,012 on June 30, 2017. The potential fund balance represents a 0.34% budget variation to the \$112,607,887 Board of Education adopted 2016-2017 budget.

The projected positive fund balance can mainly be attributed to the cumulative savings in Certified Salary accounts (Object codes 100-119); estimated at \$616,900. 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 1Q 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 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, 2017 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 95.6% of the total budget. Actual expenditures made to date are 46.4% of total budget with encumbrances representing 49.2% of total budget. The remaining 4.1% 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. 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 \$178,717, due to the mild start to the heating season. Electricity is trending approximately 4.8% higher than FY16 total expenditure. We have taken steps to mitigate short-term volatility by purchasing electricity and leveraging via a consortium purchase (Towns and

BOEs). While electricity generation rates are fixed for the full fiscal year the delivery charges remain subject to market conditions. We will continue to closely monitor all utility account for the remainder of the 2016-17 heating season.

In Other Purchased Services (Object codes 510 – 580) I am projecting an end-of-year shortfall in the amount of \$28,548. The most favorable variance thus far have 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 estimation for out-of-district tuition.

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

LINE ITEM	PROJECTED BALANCE
Total Salaries	\$381,584
Total Benefits	(\$6,071)
Total Purchased Services	(\$28,700)
Total Property Services	63,587
Total Other Purchased Services	(\$28,548)
Total Supplies and Materials	-
Total Equipment	(\$1,840)
Total Other	-
Projected Balance (Deficit)	\$380,012

I welcome the opportunity to review this projection with you.

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report - 2Q
December 31, 2016

Theoretical Expenditure Rate: 50%

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	-	2,809,804	2,505,809	47%	-	5,315,613	16,239	0.3%
1,669,694	1,673,540	1,718,389	101	Directors	1,757,830	1,757,830	-	934,779	831,554	47%	-	1,766,334	(8,503)	-0.5%
21,922,122	21,903,838	21,947,230	102	Reg Ed Teachers	22,813,507	22,813,507	-	13,477,999	8,915,069	39%	-	22,393,068	420,439	1.8%
11,210,927	11,149,855	11,461,883	103	Special Area Teachers	11,796,760	11,796,760	-	7,025,078	4,673,940	40%	-	11,699,017	97,742	0.8%
3,226,379	3,266,368	3,784,443	104	Support Teachers	4,042,476	4,042,476	-	2,489,695	1,671,794	41%	-	4,161,490	(119,014)	-2.9%
164,520	153,024	146,684	105	Curr/Instr Resource	162,897	162,897	-	99,860	71,445	44%	-	171,305	(8,408)	-5.2%
885,438	884,215	816,856	107	Library/Media Teachers	916,666	916,666	-	543,453	373,213	41%	-	916,666	-	0.0%
1,373,103	1,363,386	1,375,320	108	Guidance	1,466,455	1,466,455	-	832,507	605,327	41%	-	1,437,834	28,621	2.0%
4,284,151	4,307,725	4,352,237	109	Special Ed Teachers	4,532,969	4,532,969	-	2,659,661	1,865,363	41%	35,681	4,560,705	(27,736)	-0.6%
1,634,600	1,631,963	1,633,519	110	Psychologists	1,654,604	1,654,604	-	913,300	642,802	39%	41,664	1,597,766	56,838	3.4%
294,526	280,190	287,256	113	Social Workers	295,808	295,808	-	154,910	105,277	36%	-	260,187	35,621	12.0%
1,127,943	1,281,302	1,286,630	114	Speech/Hearing Therapists	1,328,358	1,328,358	-	788,041	553,860	42%	-	1,341,901	(13,543)	-1.0%
161,221	162,192	140,846	115	Staff Dev/Leadership	111,377	111,377	-	57,150	38,670	35%	15,557	111,377	-	0.0%
599,801	643,940	660,281	116	Extra-Curricular	738,126	738,126	-	-	89,879	12%	569,684	659,563	78,563	10.6%
524,303	525,193	543,223	118	Coaches-Intmr/Intrschlstic	635,042	635,042	-	-	180,380	28%	394,620	575,000	60,042	9.5%
228,355	235,348	189,423	119	Curriculum Work/Other	113,395	113,395	-	-	73,545	65%	39,850	113,395	-	0.0%
\$ 54,098,710	\$ 54,316,913	\$ 55,467,744		Sub-Total Certified Salaries	\$ 57,698,122	\$ 57,698,122	\$ -	\$ 32,786,237	\$ 23,197,929		\$ 1,097,056	\$ 57,081,222	\$ 616,900	1.1%
100.0%	0.4%	2.1%			4.0%	4.0%		56.8%	40.2%		1.9%	98.9%	1.1%	
1,223,432	1,245,692	1,391,477	120	Support Supervisors	1,267,584	1,267,584	-	633,495	641,468	51%	-	1,274,963	(7,378)	-0.6%
2,339,269	2,436,337	2,459,950	121	Secretaries	2,506,091	2,506,091	-	1,261,554	1,264,016	50%	3,710	2,529,280	(23,188)	-0.9%
1,717,600	1,897,717	1,854,620	122	Paraprofessionals	2,007,997	2,007,997	-	1,140,284	745,720	37%	-	1,886,004	121,993	6.1%
2,176,860	2,448,846	2,500,622	123	Sped Paraprofessionals	2,594,474	2,594,474	-	1,533,503	1,114,119	43%	-	2,647,622	(53,148)	-2.0%
2,601,906	2,678,600	2,716,638	124	Custodians	2,769,163	2,769,163	-	1,351,012	1,370,367	49%	38,006	2,759,385	9,778	0.4%
513,555	551,734	564,720	125	Maintainers	593,217	593,217	-	257,390	253,541	43%	38,223	549,154	44,063	7.4%
814,350	836,175	858,574	126	Nurses	887,656	887,656	-	492,910	384,476	43%	32,694	910,081	(22,425)	-2.5%
215,813	230,624	250,962	127	Nurses Aides	258,220	258,220	-	152,169	102,357	40%	-	254,526	3,693	1.4%
530,271	533,588	553,531	128	Technology Assistants	570,137	570,137	-	285,903	283,957	50%	-	569,860	277	0.0%
63,591	65,251	205,928	129	Security Aides	301,153	301,153	-	173,865	124,574	41%	-	298,439	2,714	0.9%
248,266	219,377	232,492	130	Bus Monitors	225,000	225,000	-	-	96,997	43%	128,003	225,000	-	0.0%
198,198	198,599	226,626	131	Athletics	210,000	210,000	-	114,559	98,996	47%	10,000	223,555	(13,555)	-6.5%
109,484	110,596	146,001	133	Other	139,093	139,093	-	75,010	58,154	42%	5,930	139,093	-	0.0%
464,602	487,040	561,861	135	Occupational Therapists	570,665	570,665	-	333,440	258,599	45%	-	592,040	(21,375)	-3.7%
160,465	162,051	170,394	136	Physical Therapists	172,969	172,969	-	105,902	77,019	45%	(7,536)	175,385	(2,416)	-1.4%
-	150,000	17,401	140	Adult Ed Mandated	25,000	25,000	-	-	-	-	22,231	22,231	2,769	-
\$ 13,377,662	\$ 14,252,227	\$ 14,711,797		Sub-Total Non-Certified Salaries	\$ 15,098,419	\$ 15,098,419	\$ -	\$ 7,910,995	\$ 6,874,361		\$ 271,261	\$ 15,056,617	\$ 41,802	0.3%
100.0%	6.5%	3.2%			2.6%	2.6%		52.4%	45.5%		1.8%	99.7%	0.3%	
318,710	267,766	187,191	150	Perm Cert Subs	282,000	282,000	-	166,400	66,300	24%	49,300	282,000	-	0.0%
227,743	168,199	213,519	151	Daily Cert Subs	222,040	222,040	-	16,900	71,193	32%	133,947	222,040	-	0.0%
37,195	49,145	45,634	152	Staff Training Cert Subs	50,000	50,000	-	-	21,034	42%	28,966	50,000	-	0.0%
39,360	50,196	47,945	153	PPT Cert Subs	45,000	45,000	-	-	14,400	32%	30,600	45,000	-	0.0%
523,798	736,439	759,758	154	Long Term Subs	565,000	565,000	-	102,250	233,838	41%	387,113	723,200	(158,200)	-28.0%

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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	-	58,047	94,348	47%	47,605	200,000	-	0.0%
316,421	355,379	412,140	156	Overtime	350,000	350,000	-	-	293,918	84%	175,000	468,918	(118,918)	-34.0%
\$ 1,666,707	\$ 1,836,603	\$ 1,882,900		Sub-Total Other Salaries	\$ 1,714,040	\$ 1,714,040	\$ -	\$ 343,597	\$ 795,030		\$ 852,530	\$ 1,991,158	\$ (277,118)	-16.2%
100.0%	10.2%	2.5%			-9.0%	-9.0%		20.0%	46.4%		49.7%	116.2%	-16.2%	
\$ 69,143,079	\$ 70,405,743	\$ 72,062,440		TOTAL SALARIES	\$ 74,510,581	\$ 74,510,581	\$ -	\$ 41,040,829	\$ 30,867,320		\$ 2,220,847	\$ 74,128,997	\$ 381,584	0.5%
100.0%	1.8%	2.4%			3.4%	3.4%		55.1%	41.4%		3.0%	99.5%	0.5%	
13,382,040	14,501,700	14,247,493	210	Health Insurance	12,956,551	12,956,551	-	6,733,050	6,223,501	48%	-	12,956,551	-	0.0%
266,146	279,470	288,098	211	Group Life Insurance	280,712	280,712	-	103,656	184,344	66%	-	288,000	(7,288)	-2.6%
40,760	37,105	47,000	212	Teacher Child Care (WEA)	40,000	40,000	-	3,000	15,500	39%	21,500	40,000	-	0.0%
38,000	49,500	43,500	213	Health Insurance Waiver	50,000	50,000	-	22,000	15,000	30%	8,000	45,000	5,000	10.0%
1,843,251	1,886,312	1,962,571	220	FICA/Medicare	2,077,209	2,077,209	-	1,081,516	864,540	42%	131,152	2,077,209	-	0.0%
26,208	24,623	20,840	240	Course Reimbursement	50,000	50,000	-	-	12,320	25%	37,680	50,000	-	0.0%
67,416	19,195	87,866	250	Unemployment Compensation	65,000	65,000	-	46,575	9,813	15%	-	56,388	8,612	13.2%
444,270	551,512	568,206	260	Workers Compensation	528,000	528,000	-	144,099	396,297	75%	-	540,396	(12,396)	-2.3%
33,208	33,115	39,355	287	Uniform Allowance	45,000	45,000	-	2,009	32,423	72%	10,567	45,000	0	0.0%
28,091	33,613	23,691	290	Other Employee Benefits	25,000	25,000	-	-	20,509	82%	4,491	25,000	0	0.0%
\$ 16,169,390	\$ 17,416,145	\$ 17,328,620		TOTAL BENEFITS	\$ 16,117,472	\$ 16,117,472	\$ -	\$ 8,135,905	\$ 7,774,248		\$ 213,390	\$ 16,123,543	\$ (6,071)	0.0%
100.0%	7.7%	-0.5%			-7.0%	-7.0%		50.5%	48.2%		1.3%	100.0%	0.0%	
63,772	55,625	89,522	320	HomeBound	80,000	80,000		\$ 2,499	\$ 30,502	38%	47,000	80,000	-	0.0%
36,798	47,665	41,118	321	Gifted Activities	40,000	39,580	(420)	\$ 7,229	\$ 5,431	14%	26,921	39,580	-	0.0%
-	-	47,610	322	Educational Interns	75,000	75,000		\$ 32,900	\$ 35,800	0%	-	68,700	6,300	8.4%
282,257	323,296	362,913	323	Instr Program Improvements	425,190	425,190		\$ 98,540	\$ 203,279	48%	123,371	425,190	-	0.0%
14,258	20,127	15,587	324	Pupil Services	16,000	16,000		\$ 525	\$ 4,010	25%	11,465	16,000	-	0.0%
141,946	133,768	164,415	325	PPT Consultations	191,000	191,000		\$ 100,630	\$ 87,555	46%	37,815	226,000	(35,000)	-18.3%
99,148	125,281	85,066	327	Student Evaluations-Outside	105,000	105,000		\$ 56,353	\$ 48,597	46%	50	105,000	-	0.0%
20,000	25,840	22,709	328	Medical Advisors	26,000	29,000	3,000	\$ 18,817	\$ 10,183	35%	-	29,000	-	0.0%
210,086	171,584	293,353	330	Other Prof/Tech Services	306,525	303,945	(2,580)	\$ 114,300	\$ 100,578	33%	89,067	303,945	-	0.0%
314,693	353,542	348,761	331	Legal/Negotiations	360,000	360,000		\$ 230,870	\$ 114,527	32%	14,603	360,000	-	0.0%
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	\$ -	\$ 662,662	\$ 640,462		\$ 350,291	\$ 1,653,415	\$ (28,700)	-1.8%
100.0%	9.1%	11.2%			10.4%	10.4%		40.8%	39.4%		21.6%	101.8%	-1.8%	
89,008	89,427	97,890	411	Water/Sewer	94,107	94,107	-	\$ 47,567	\$ 45,513	48%	1,027	94,107	-	0.0%
1,729,775	1,803,729	2,058,317	413	Electricity	2,027,097	2,027,097	-	\$ 990,845	\$ 1,167,889	58%	-	2,158,734	(131,637)	-6.5%
1,097,041	1,250,583	947,428	414	Natural Gas	1,101,242	1,101,242	-	\$ 832,335	\$ 140,190	13%	(50,000)	922,525	178,717	16.2%
137,515	87,477	12,062	415	Heating Oil	18,390	18,390	-	\$ 8,145	\$ 5,105	28%	5,140	18,390	-	0.0%
463,128	466,216	449,416	421	Contracted Maintenance	584,606	584,606	-	\$ 203,137	\$ 360,340	62%	21,129	584,606	-	0.0%
487,001	408,209	472,140	431	Building Maintenance	395,445	398,445	3,000	\$ 25,598	\$ 199,247	50%	173,600	398,445	-	0.0%
161,474	185,375	214,830	432	Grounds Maintenance	293,540	293,540	-	\$ 36,495	\$ 151,696	52%	105,349	293,540	-	0.0%
71,732	80,204	67,596	433	Repair Equip (Instructional)	94,178	94,468	290	\$ 13,035	\$ 44,650	47%	36,783	94,468	-	0.0%

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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	76,710	(3,290)	\$ 2,535	\$ 9,097	12%	65,078	76,710	-	0.0%
235,810	1,522,111	55,511	435	Building Projects	384,020	384,020	-	\$ 199,677	\$ 137,584	36%	46,759	384,020	-	0.0%
125,536	136,400	55,778	436	Grounds Projects	185,038	192,113	7,075	\$ 3,500	\$ 167,407	87%	21,206	192,113	-	0.0%
298,968	342,984	441,008	437	Restore/Prevent Maintenance	676,194	669,119	(7,075)	\$ 155,860	\$ 394,781	59%	118,478	669,119	-	0.0%
184,303	185,405	170,845	440	Equip Rentals & Copiers	170,798	170,798	-	\$ 106,791	\$ 53,270	31%	-	160,061	10,737	6.3%
-	34,357	41,599	441	Building Rental	44,140	44,140	-	\$ 22,134	\$ 22,031	50%	-	44,164	(24)	-0.1%
12,579	12,791	8,852	450	Gas/Travel Maintenance	13,860	13,860	-	\$ 5,131	\$ 2,934	21%	-	8,065	5,795	41.8%
202,784	222,009	245,173	451	Custodial Supplies	255,000	255,000	-	\$ 159,000	\$ 79,380	31%	16,620	255,000	-	0.0%
205,196	265,915	278,649	452	Maintenance Supplies	265,000	265,000	-	\$ 12,051	\$ 127,401	48%	125,548	265,000	-	0.0%
64,325	73,897	91,935	490	School Security	75,000	75,000	-	\$ -	\$ 69,338	92%	5,662	75,000	-	0.0%
\$ 5,608,688	\$ 7,241,402	\$ 5,768,207		TOTAL PROPERTY SERVICES	\$ 6,757,655	\$ 6,757,655	\$ -	\$ 2,823,835	\$ 3,177,853		\$ 692,380	\$ 6,694,068	\$ 63,587	0.9%
100.0%	29.1%	-20.3%			17.2%	17.2%		41.8%	47.0%		10.2%	99.1%	0.9%	
2,754,137	3,031,623	3,317,099	510	Transportation - Regular	3,585,299	3,585,299	-	\$ -	\$ 3,582,749	100%	2,550	3,585,299	-	0.0%
564,665	652,651	734,356	511	Trans-Spec Ed-Internal	793,324	793,324	-	\$ 27,826	\$ 756,948	95%	8,550	793,324	-	0.0%
135,617	144,469	163,391	512	Trans-Spec Ed-Public	131,970	131,970	-	\$ 102,185	\$ 40,023	30%	(6,000)	136,208	(4,238)	-3.2%
240,865	271,964	330,884	513	Trans-Spec Ed-Private	300,983	300,983	-	\$ 257,570	\$ 154,736	51%	(90,000)	322,306	(21,323)	-7.1%
29,490	29,731	35,945	516	Trans-Field Trips	38,429	38,429	-	\$ 8,245	\$ 11,690	30%	18,494	38,429	-	0.0%
289,667	256,742	173,175	517	Gasoline-Buses	249,375	249,375	-	\$ 56,415	\$ 48,585	19%	55,000	160,000	89,375	35.8%
169,836	174,755	185,491	520	Property Insurance	194,418	194,418	-	\$ 44,903	\$ 102,057	52%	-	146,960	47,458	24.4%
11,372	13,362	15,573	521	Flood Insurance	16,352	16,352	-	\$ -	\$ 19,380	119%	-	19,380	(3,028)	-18.5%
274,430	298,587	308,026	523	Liability Insurance	323,081	323,081	-	\$ 50,968	\$ 260,082	81%	-	311,051	12,030	3.7%
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	-	\$ 82,370	\$ 231,875	50%	120,379	434,624	25,000	5.4%
44,709	36,153	42,263	535	Postage	40,000	40,000	-	\$ 14,426	\$ 18,714	47%	6,860	40,000	-	0.0%
73,890	97,209	48,783	540	Advertising	100,000	100,000	-	\$ 7,453	\$ 8,112	8%	61,935	77,500	22,500	22.5%
27,395	31,486	31,172	550	Printing	40,540	40,540	-	\$ 8,802	\$ 13,658	34%	18,080	40,540	-	0.0%
1,644,048	1,619,445	1,513,287	560	Tuition-Public	1,700,000	1,700,000	-	\$ 1,208,414	\$ 1,250,000	74%	(520,500)	1,937,914	(237,914)	-14.0%
37,827	48,368	46,521	563	Tuition-Court & Agency Placed	100,000	100,000	-	\$ 51,924	\$ 40,674	41%	(45,000)	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	-	\$ 138,000	\$ 105,000	25%	257,000	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	54,820	-	\$ 20,993	\$ 11,203	20%	22,624	54,820	-	0.0%
\$ 7,505,628	\$ 7,965,352	\$ 8,082,039		TOTAL OTHER PURCH SERVICES	\$ 8,738,065	\$ 8,738,065	\$ -	\$ 2,080,493	\$ 6,776,148		\$ (90,028)	\$ 8,766,613	\$ (28,548)	-0.3%
100.0%	6.1%	1.5%			8.1%	8.1%		23.8%	77.5%		-1.0%	100.3%	-0.3%	
891,385	1,016,020	913,069	611	Supplies-Instructional	967,292	968,601	1,309	109,598	644,389	67%	214,613	968,601	-	0.0%
591,351	646,077	645,706	612	Software	709,177	714,496	5,319	57,459	612,830	86%	44,207	714,496	-	0.0%
129,224	134,139	170,135	613	Tech Supplies	128,975	127,775	(1,200)	3,936	78,439	61%	45,400	127,775	-	0.0%
35,116	35,646	36,924	615	Graduation Expenses	36,856	36,856	-	12,047	3,469	9%	21,340	36,856	-	0.0%
613,915	643,441	633,636	641	Textbooks	650,960	643,490	(7,470)	69,230	371,872	58%	202,388	643,490	-	0.0%
133,066	131,510	118,422	642	Library Books & Periodicals	126,069	126,069	-	22,689	47,079	37%	56,301	126,069	-	0.0%
19,820	14,615	14,856	643	A/V Materials	15,201	15,201	-	1,077	8,268	54%	5,856	15,201	-	0.0%

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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	174,192	2,042	45,095	81,818	47%	47,279	174,192	-	0.0%
22,036	29,089	27,496	691	Health Supplies	29,239	29,239	-	2,357	8,711	30%	18,171	29,239	-	0.0%
\$ 2,599,027	\$ 2,805,908	\$ 2,716,299		TOTAL SUPPLIES AND MTLs.	\$ 2,835,919	\$ 2,835,919	\$ -	\$ 323,489	\$ 1,856,875		\$ 655,556	\$ 2,835,919	\$ -	0.0%
100.0%	8.0%	-3.2%			4.4%	4.4%		11.4%	65.5%		23.1%	100.0%	0.0%	
76,315	61,690	109,522	731	Equip-New Instructional	115,737	131,118	15,381	7,760	43,971	34%	79,387	131,118	-	0.0%
27,289	51,772	285,141	732	Equip-New Non Instructional	4,136	5,696	1,560	424	2,655	47%	2,618	5,696	-	0.0%
16,846	26,393	150,279	733	Equip-Replace Instructional	68,442	70,126	1,684	16,126	49,725	71%	4,275	70,126	-	0.0%
21,135	8,507	82,622	734	Equip-Replace Non Instructional	11,851	12,598	747	-	12,498	99%	100	12,598	-	0.0%
72,157	105,493	122,380	735	Furniture	179,019	174,640	(4,379)	12,743	127,309	73%	34,588	174,640	-	0.0%
1,022,553	1,037,198	1,034,670	736	Tech Equip-Instructional	1,087,964	1,033,860	(54,104)	38,016	612,391	59%	383,454	1,033,860	-	0.0%
37,786	26,729	18,151	737	Tech Equip-Non Instructional	23,982	63,093	39,111	42,057	22,876	36%	-	64,933	(1,840)	-2.9%
\$ 1,274,081	\$ 1,317,782	\$ 1,802,765		TOTAL EQUIPMENT	\$ 1,491,131	\$ 1,491,131	\$ -	\$ 117,126	\$ 871,425		\$ 504,421	\$ 1,492,971	\$ (1,840)	-0.1%
100.0%	3.4%	36.8%			-17.3%	-17.3%		7.9%	58.4%		33.8%	100.1%	-0.1%	
73,027	77,075	80,833	810	Dues & Fees	85,022	85,522	500	3,696	76,926	90%	4,900	85,522	-	0.0%
26,737	27,254	29,950	811	Student Act & Awards	31,995	31,495	(500)	8,121	10,071	32%	13,304	31,495	-	0.0%
384,648	399,528	395,590	812	Student Athletics	415,334	415,334	-	211,704	170,947	41%	32,684	415,334	-	0.0%
\$ 484,412	\$ 503,857	\$ 506,373		TOTAL OTHER	\$ 532,351	\$ 532,351	\$ -	\$ 223,520	\$ 257,943		\$ 50,887	\$ 532,351	\$ -	0.0%
100.0%	4.0%	0.5%			5.1%	5.1%		42.0%	48.5%		9.6%	100.0%	0.0%	
\$ 103,997,089	\$ 108,979,222	\$ 109,737,798		GRAND TOTAL	\$ 112,607,887	\$ 112,607,887	\$ -	\$ 55,407,859	\$ 52,222,273		\$ 4,597,744	\$ 112,227,877	\$ 380,012	0.3%
100.0%	4.8%	0.7%			2.6%	2.6%		49.2%	46.4%		4.1%	99.66%	0.34%	