

WESTPORT BOARD OF EDUCATION

REVISED 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 22, 2018, *pages 1-3*

DISCUSSION:

- | | |
|--------------------------------------------------------------------------------|--------------------|
| 1. Superintendent Comments on Recent Concerns Expressed by Students at Staples | Dr. Colleen Palmer |
|--------------------------------------------------------------------------------|--------------------|

DISCUSSION/ACTION:

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1. FY 2019 Proposed Budget of the Superintendent of Schools | Dr. Colleen Palmer |
| <ul style="list-style-type: none"> • Health care (discussion only) • Administrative structure (discussion/action) • FY 2019 budget (discussion/action) | Mr. Elio Longo |

UPDATES:

- | | | |
|----------------------------------------------------------------------------------------------------------------------------|---------|----------------|
| 1. Health and Medical Insurance Revenues and Expenses; Projected Year-End Balance in Health Reserve Account, <i>page 5</i> | (Encl.) | Mr. Elio Longo |
| 2. Quarterly Financial Report: October 1, 2017 – December 31, 2017, <i>pages 7-12</i> | (Encl.) | Mr. Elio 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.westportps.org

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 BOARD OF EDUCATION MINUTES

Board Members Present:

Michael Gordon Chair
Jeannie Smith Vice Chair
Elaine Whitney Secretary
Karen Kleine
Mark Mathias
Vik Muktavaram
Candice Savin

Administrators Present:

Colleen Palmer Superintendent of Schools
Elio Longo Dir. of School Business Operations
Julie Droller Dir. of Elementary Education
John Bayers Dir. of Human Resources
Michael Rizzo Director of Pupil Services

PUBLIC SESSION/PLEDGE OF ALLEGIANCE: 7:43 p.m., Staples High School, Cafeteria (Room 301)

ANNOUNCEMENTS FROM BOARD AND ADMINISTRATION

PUBLIC QUESTIONS/COMMENTS ON NON-AGENDA ITEMS

MINUTES: January 16, 2018

Elaine Whitney moved to approve the minutes of January 16, 2018; seconded by Michael Gordon and approved unanimously.

Michael Gordon moved to move up the agenda item on approval of Board of Education policies to immediately after the discussion of administrative structure; seconded by Jeannie Smith and passed unanimously.

DISCUSSION:

FY 2018 Proposed Budget of the Superintendent of Schools

Discussion of Administrative Structure

DISCUSSION/ACTION

Approval of the Following Revised Westport Board of Education Policies:

- Policy 4118.112 and 4218.112, Personnel – Sexual Harassment
- Policy 5145.5, Students – Sexual Harassment

- Policy 0521, Nondiscrimination
- Policy 1511, Community Relations – Nondiscrimination
- Policies 4111.1 and 4211.1, Personnel: Certified/Noncertified –Equal Employment Opportunity
- Policies 4111.4 and 4211.4, Personal – Policy Regarding Employees and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act
- Policy 5145.41, Students – Nondiscrimination
- Policy 5145.42, Students - Policy Regarding Employees and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act

Elaine Whitney moved to defer the vote on Policies 4118.112 and 4218.112, Personnel – Sexual Harassment and Policy 5145.5, Students – Sexual Harassment for one week until the next regularly scheduled Board meeting; seconded by Jeannie Smith. After Board discussion and prior to a vote, Elaine Whitney withdrew her motion and replaced it with a motion to defer the vote on Policies 4118.112 and 4218.112, Personnel – Sexual Harassment and Policy 5145.5, Students – Sexual Harassment until a future Board meeting.

MOTION: Elaine Whitney
SECOND: Vik Muktavaram
RESULT: Failed
VOTE: 2-5 (Elaine Whitney and Vik Muktavaram in favor; Michael Gordon, Jeannie Smith, Mark Mathias, Karen Kleine and Candice Savin opposed)

Be it resolved, that upon the recommendation of the Superintendent of Schools, the Board of Education approves:

- ***Policy 4118.112 and 4218.112, Personnel – Sexual Harassment;***
- ***Policy 5145.5, Students – Sexual Harassment, with a change in language from “social networking website” to “social media”;***
- ***Policy 0521, Nondiscrimination;***
- ***Policy 1511, Community Relations – Nondiscrimination;***
- ***Policies 4111.1 and 4211.1, Personnel: Certified/Noncertified – Equal Employment Opportunity;***
- ***Policies 4111.4 and 4211.4, Personal – Policy Regarding Employees and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act;***
- ***Policy 5145.41, Students – Nondiscrimination; and***
- ***Policy 5145.42, Students - Policy Regarding Employees and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act.***

MOTION: Karen Kleine
SECOND: Candice Savin
RESULT: Passed Unanimously
VOTE: 7-0

Michael Gordon moved to continue the meeting after 10:30 p.m. to address the three remaining topics; seconded by Karen Kleine and passed unanimously.

Discussion of Weather Cancellation Days for Current 2017-18 School Calendar

No action was taken

Acceptance of Gifts

Be it resolved that, upon the recommendation of the Superintendent of Schools, the Board of Education accepts with gratitude and appreciation a donation of office furniture from HQ Space Planning and Design, with an estimated value of at least \$2,000, which will be distributed to Coleytown Middle School, Bedford Middle School, Central Office, and the elementary schools.

MOTION: Karen Kleine
SECOND: Mark Mathias
RESULT: Passed Unanimously
VOTE: 6-0 (Michael Gordon was absent from the room at the time of the vote)

Approval of the 2018-2019 Board of Education Meeting Calendar

Be it resolved, that upon the recommendation of the Superintendent of Schools, the Board of Education approves a calendar of scheduled public meetings for the period July 1, 2018, through June 30, 2019.

MOTION: Mark Mathias
SECOND: Karen Kleine
RESULT: Passed Unanimously
VOTE: 7-0

ADJOURNMENT: Michael Gordon moved to adjourn at 11:11 p.m; seconded by Jeannie Smith and passed unanimously.

Respectfully submitted,

Elaine Whitney, Secretary
(Minutes written by Lisa Marriott)

**Medical Health Insurance Fund
FY 17-18 Projections
with Claims Cash Draw Data as of December 31, 2017**


	<u>FY 18 Projection</u> <u>Mar-17</u>	<u>FY 18 Projection</u> <u>Oct-17</u>	<u>Variance</u>		
Cash receipts					
General Fund Budget from line 210	13,447,595	13,447,595	-		
Other Fund Contributions	100,000	100,000	-		
Employee Contributions (Active)	3,058,383	3,055,442	(2,941)	U	
Flex Spending Accounts	-	-	-		
Cobra Participants	49,397	62,736	13,339	F	
Retirees Self Insured	479,272	400,000	(79,272)	U	
State Teachers Retirement (TRB)	115,000	115,000	-		
Life Insurance Premiums	25,000	25,000	-		
Retirees Medicare Surround	492,000	554,277	62,277	F	
Other Contributions (FMLA, Retiree Life, etc.)	64,500	64,500	-		
Prescription Guarantee Adjustment	98,789	98,789	-		
Pharmacy Rebate	326,209	326,209	-		
Total cash receipts	18,256,145	18,249,548	(6,597)	U	
Cash disbursements					
Medical	12,060,244	13,375,009	1,314,765	U	
Prescription	2,649,308	2,424,488	(224,820)	F	
Dental	1,145,136	1,076,334	(68,802)	F	
Flex Spending Accounts	-	-	-		
Contribution to HSA	1,188,000	1,234,000	46,000	U	
Medical Administrative	388,214	397,153	8,939	U	
Network Access Fee	158,676	159,085	409	U	
Individual Stop-Loss	1,047,898	895,976	(151,922)	F	
Dental Administrative	55,236	55,758	522	U	
FSA Administrative	2,000	2,000	-		
Consulting Fee	50,000	50,000	-		
ACA Related Fees	-	-	-		
PCORI Fee	4,279	4,279	-		
Retirees Medicare Surround	810,747	846,024	35,277	U	
Total cash disbursements	19,559,738	20,520,106	960,368	U	
Change in cash balance	(1,303,593)	(2,270,558)	966,965	U	
Beginning cash balance	2,034,188	2,034,188			
Insurance Fund Draw Down (budget)	(1,509,994)	(1,509,994)			
Insurance Fund Draw Down (YTD delta)	206,401	(760,564)	966,965		
Ending cash balance(deficit)-projection	730,595	(236,370)	-1.4%	\$ 843,792	\$ (1,080,162)
Less: Incurred but not reported claims	(968,308)	(1,053,000)	-6.2%		
Net Position(Deficit) end of year-projection	(237,713)	(1,289,370)	-7.6%		

Claims Cash Draw Against Insurance Fund Account

	Medical/Rx	Dental	Flex	Other	Total	Avg. Monthly Claims (Med/Rx/Dental)	Variance	Avg. Monthly Claims-FY 17	
								(Med/Rx/Dental)	Variance
Jul 2017	\$ 1,385,628	\$ 101,584	\$ 875	\$ -	\$ 1,488,087	\$ 1,487,212		\$ 1,103,161	
Aug 2017	\$ 1,972,668	\$ 94,032	\$ 4,400	\$ -	\$ 2,071,100	\$ 1,776,956	\$ 289,744	\$ 1,426,306	\$ 323,145
Sept 2017	\$ 1,278,736	\$ 86,461	\$ 5,256	\$ -	\$ 1,370,454	\$ 1,639,703	\$ (137,253)	\$ 1,410,030	\$ (16,276)
Oct 2017	\$ 1,415,081	\$ 84,978	\$ 9,694	\$ -	\$ 1,509,753	\$ 1,604,792	\$ (34,911)	\$ 1,375,645	\$ (34,385)
Nov 2017	\$ 943,015	\$ 70,196	\$ 11,290	\$ -	\$ 1,024,500	\$ 1,486,476	\$ (118,316)	\$ 1,304,202	\$ (71,442)
Dec 2017	\$ 1,279,050	\$ 76,462	\$ 7,954	\$ -	\$ 1,363,466	\$ 1,464,648	\$ (21,827)	\$ 1,291,690	\$ (12,512)
	\$ 8,274,177	\$ 513,713	\$ 39,469	\$ -	\$ 8,827,359				
YTD/Estimate	56.3%	44.9%	n/a	n/a					
Theoretical YTD Spend Rate	50.0%	50.0%	n/a	n/a					
variance %	6.3%	-5.1%							
variance \$	\$ 987,527	\$ (55,319)							
FY18 Projection (Oct-17):	\$ 15,799,497	\$ 1,076,334							
YTD Expense:	\$ (8,274,177)	\$ (513,713)							
Balance available to June 30:	\$ 7,525,320	\$ 562,621							
Average remaining monthly allowance:	\$ 1,254,220	\$ 93,770	=	1,347,990					

INTEROFFICE MEMORANDUM

TO: DR. COLLEEN PALMER
SUPERINTENDENT

FROM: ELIO LONGO 
DIRECTOR OF SCHOOL BUSINESS OPERATIONS

SUBJECT: FY18 DECEMBER QUARTERLY (2Q) REPORT

DATE: JANUARY 26, 2018

CC: P. CROSS, BUDGET FILE

Attached is the December Quarterly Report (2Q) for the 2017-18 fiscal year which reflects a potential fund balance of \$466,135 on June 30, 2018. The potential fund balance represents a 0.41% budget variation to the \$114,377,346 Board of Education Adopted 2017-2018 Budget.

The projected positive fund balance can mainly be attributed to the cumulative savings in Certified Salary accounts (Object codes 100-119); estimated at \$823,813. The most notable savings resulted from certified staff turnover exceeding the \$300,000 turnover savings estimate. The improvement over 1Q also resulted from a higher number of employees on unpaid leave. However, one-time savings are offset with marginal increases to long-term substitute expenditures.

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. 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, 2018 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 95.0% of the total budget. Actual expenditures made to date are 45.8% of total budget with encumbrances representing 49.2% of total budget. The remaining 4.6% of the budget projection represents my best estimate of unencumbered expenditures to be made during the nine 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. These accounts have the highest rate of volatility since staff attendance, workers compensation injuries, overtime, illness, and pregnancy cannot be definitively estimated.

The 2Q report includes an estimated adjustment to account 210 Health Insurance in the amount of \$236,370. If the current claims projection to June 30, 2018 holds the medical insurance fund will close with an operating cash deficit of \$236,370. The encumbrance represents the BoE's interest to mitigate a projected insurance operating deficit with operating savings realized elsewhere within the operating budget.

The cost of heating fuel (natural gas & oil) and electricity is trending favorably. While the 2Q report captures only one month of the winter heating season we are experiencing favorable variance resulting from the NORESECO energy cost measures. Additionally, 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 to January 2020 the delivery charges remain subject to market conditions. We will continue to closely monitor all utility accounts especially during the remaining 2017-18 heating season

In Total Purchased Services (Object codes 300 – 332) I am projecting an end-of-year shortfall in the amount of \$251,501. This can be mostly attributed to an increase in contracted services resulting from the loss of two positions; Director of Secondary Education, and Curricular Instruction Resource Teacher (assigned to Central Office). At a future date a transfer request will be made to cover the projected shortfall with savings in the cumulative Salary accounts.

In Other Purchased Services (Object codes 510 – 580) I am projecting an end-of-year shortfall in the amount of \$181,268. The largest variance since budget adoption is the number of special education outplacements with rising tuition costs.

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

LINE ITEM	PROJECTED BALANCE
Total Salaries	\$726,880
Total Benefits	(\$253,499)
Total Purchased Services	(\$251,501)
Total Property Services	\$425,524
Total Other Purchased Services	(\$181,268)
Total Supplies and Materials	-
Total Equipment	-
Total Other	-
Projected Balance (Deficit)	\$466,135

I welcome the opportunity to review this projection with you.

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report -2Q
December 31, 2017
Theoretical Expenditure Rate: 50%

2014-2015 Year-End Expense	2015-2016 Year-End Expense	2016-2017 Year-End Expense	Object Code	Descriptions	2017-2018 ADOPTED BUDGET	2017-2018 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2017-2018 ENCUMBERED TO DATE	2017-2018 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
4,854,834	5,123,525	5,357,442	100	Certified Administrators	5,299,466	5,299,466	-	2,789,226	2,507,633	47%	-	5,296,860	2,606	0.0%
1,673,540	1,718,389	1,769,108	101	Directors	1,872,195	1,872,195	-	958,027	897,209	48%	-	1,855,237	16,958	0.9%
21,903,838	21,947,230	22,408,703	102	Reg Ed Teachers	22,939,794	22,939,794	-	13,771,441	9,146,642	40%	-	22,918,083	21,711	0.1%
11,149,855	11,461,883	11,649,873	103	Special Area Teachers	11,910,353	11,910,353	-	6,998,432	4,656,949	39%	-	11,655,380	254,973	2.1%
3,266,368	3,784,443	4,189,360	104	Support Teachers	4,332,187	4,332,187	-	2,537,258	1,704,175	39%	70,143	4,311,576	20,611	0.5%
153,024	146,684	138,704	105	Curr/Instr Resource	173,600	173,600	-	53,912	20,914	12%	-	74,826	98,774	56.9%
884,215	816,856	916,666	107	Library/Media Teachers	949,118	949,118	-	538,103	372,795	39%	-	910,898	38,220	4.0%
1,363,386	1,375,320	1,455,550	108	Guidance	1,487,729	1,487,729	-	845,756	603,331	41%	-	1,449,087	38,642	2.6%
4,307,725	4,352,237	4,549,144	109	Special Ed Teachers	4,700,109	4,700,109	-	2,667,614	1,901,555	40%	-	4,569,169	130,940	2.8%
1,631,963	1,633,519	1,618,793	110	Psychologists	1,648,392	1,648,392	-	961,088	647,582	39%	-	1,608,670	39,722	2.4%
280,190	287,256	255,882	113	Social Workers	268,341	268,341	-	135,632	90,730	34%	-	226,362	41,979	15.6%
1,281,302	1,286,630	1,342,906	114	Speech/Hearing Therapists	1,382,613	1,382,613	-	743,163	560,253	41%	57,662	1,361,078	21,535	1.6%
162,192	140,846	116,329	115	Staff Dev/Leadership	113,903	113,903	-	58,009	39,251	34%	16,643	113,903	-	0.0%
643,940	660,281	666,363	116	Extra-Curricular	728,625	728,625	-	-	88,022	12%	567,104	655,126	73,499	10.1%
525,193	543,223	569,512	118	Coaches-Intrmral/Intrschlstic	630,929	630,929	-	-	181,919	29%	400,368	582,287	48,643	7.7%
235,348	189,423	129,218	119	Curriculum Work/Other	151,130	151,130	-	25,000	69,396	46%	81,734	176,130	(25,000)	-16.5%
\$ 54,316,913	\$ 55,467,744	\$ 57,133,554		Sub-Total Certified Salaries	\$ 58,588,485	\$ 58,588,485	\$ -	\$ 33,082,660	\$ 23,488,358		\$ 1,193,654	\$ 57,764,671	823,813	1.4%
100.0%	2.1%	3.0%			2.5%	2.5%		56.5%	40.1%		2.0%	98.6%	1.4%	
1,245,692	1,391,477	1,277,138	120	Support Supervisors	1,320,998	1,320,998	-	604,772	638,399	48%	54,000	1,297,171	23,827	1.8%
2,436,337	2,459,950	2,537,172	121	Secretaries	2,619,793	2,619,793	-	1,248,643	1,236,729	47%	82,968	2,568,340	51,453	2.0%
1,897,717	1,854,620	1,847,587	122	Paraprofessionals	1,875,037	1,875,037	-	1,034,095	735,451	39%	44,684	1,814,230	60,807	3.2%
2,448,846	2,500,622	2,707,700	123	Sped Paraprofessionals	2,754,092	2,754,092	-	1,549,325	1,198,122	44%	-	2,747,447	6,645	0.2%
2,678,600	2,716,638	2,748,852	124	Custodians	2,720,479	2,720,479	-	1,399,498	1,272,840	47%	47,890	2,720,228	251	0.0%
551,734	564,720	529,560	125	Maintainers	594,630	594,630	-	300,315	295,704	50%	-	596,019	(1,389)	-0.2%
836,175	858,574	910,681	126	Nurses	901,267	901,267	-	518,578	376,364	42%	-	894,942	6,325	0.7%
230,624	250,962	253,524	127	Nurses Aides	262,574	262,574	-	158,576	104,281	40%	-	262,856	(282)	-0.1%
533,588	553,531	571,660	128	Technology Assistants	586,956	586,956	-	291,810	275,101	47%	-	566,911	20,045	3.4%
65,251	205,928	293,164	129	Security Aides	327,120	327,120	-	178,153	118,042	36%	20,000	316,195	10,925	3.3%
219,377	232,492	241,574	130	Bus Monitors	220,000	220,000	-	-	98,723	45%	121,277	220,000	-	0.0%
198,599	226,626	245,277	131	Athletics	213,858	213,858	-	109,503	99,643	47%	4,712	213,858	-	0.0%
110,596	146,001	142,160	133	Other	144,008	144,008	-	78,567	61,720	43%	3,721	144,008	-	0.0%
487,040	561,861	594,923	135	Occupational Therapists	605,324	605,324	-	341,776	269,643	45%	-	611,420	(6,096)	-1.0%
162,051	170,394	176,085	136	Physical Therapists	182,495	182,495	-	101,140	78,187	43%	-	179,327	3,168	1.7%
150,000	17,401	21,993	140	Adult Ed Mandated	25,000	25,000	-	75	22,000	88%	-	22,075	2,925	11.7%
\$ 14,252,227	\$ 14,711,797	\$ 15,099,052		Sub-Total Non-Certified Salaries	\$ 15,353,631	\$ 15,353,631	\$ -	\$ 7,914,827	\$ 6,880,949		\$ 379,251	\$ 15,175,027	178,603	1.2%
100.0%	3.2%	2.6%			1.7%	1.7%		51.6%	44.8%		2.5%	98.8%	1.2%	
267,766	187,191	171,210	150	Perm Cert Subs	432,400	432,400	-	304,350	95,850	22%	32,200	432,400	-	0.0%
168,199	213,519	199,407	151	Daily Cert Subs	222,040	222,040	-	30,700	64,719	29%	126,621	222,040	-	0.0%

WESTPORT PUBLIC SCHOOLS
Quarterly Financial Report -2Q
December 31, 2017
Theoretical Expenditure Rate: 50%

2014-2015 Year-End Expense	2015-2016 Year-End Expense	2016-2017 Year-End Expense	Object Code	Descriptions	2017-2018 ADOPTED BUDGET	2017-2018 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2017-2018 ENCUMBERED TO DATE	2017-2018 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
49,145	45,634	36,834	152	Staff Training Cert Subs	50,000	50,000	-	-	20,095	40%	29,905	50,000	-	0.0%
50,196	47,945	50,361	153	PPT Cert Subs	45,000	45,000	-	-	15,200	34%	29,800	45,000	-	0.0%
736,439	759,758	711,789	154	Long Term Subs	565,000	565,000	-	292,965	257,473	46%	210,000	760,438	(195,438)	-34.6%
209,479	216,713	267,253	155	Non-Cert Subs	200,000	200,000	-	16,598	114,163	57%	99,238	229,999	(29,999)	-15.0%
355,379	412,140	473,855	156	Overtime	350,000	350,000	-	-	246,352	70%	153,748	400,100	(50,100)	-14.3%
\$ 1,836,603	\$ 1,882,900	\$ 1,910,709		Sub-Total Other Salaries	\$ 1,864,440	\$ 1,864,440	\$ -	\$ 644,613	\$ 813,853		\$ 681,511	\$ 2,139,977	(275,537)	-14.8%
100.0%	2.5%	1.5%			-2.4%	-2.4%		34.6%	43.7%		36.6%	114.8%	-14.8%	
\$ 70,405,743	\$ 72,062,440	\$ 74,143,314		TOTAL SALARIES	\$ 75,806,555	\$ 75,806,555	\$ -	\$ 41,642,100	\$ 31,183,159		\$ 2,254,417	\$ 75,079,676	726,880	1.0%
100.0%	2.4%	2.9%			2.2%	2.2%		54.9%	41.1%		3.0%	99.0%	1.0%	
14,501,700	14,247,493	12,956,551	210	Health Insurance	13,447,595	13,447,595	-	4,967,419	8,480,176	63%	236,370	13,683,965	(236,370)	-1.8%
279,470	288,098	317,898	211	Group Life Insurance	288,000	319,000	31,000	122,486	196,644	62%	-	319,129	(129)	0.0%
37,105	47,000	43,345	212	Teacher Child Care (WEA)	40,000	40,000	-	-	17,000	43%	23,000	40,000	-	0.0%
49,500	43,500	42,040	213	Health Insurance Waiver	45,000	45,000	-	18,000	19,150	43%	7,850	45,000	-	0.0%
1,886,312	1,962,571	2,016,354	220	FICA/Medicare	2,136,580	2,136,580	-	1,113,100	872,476	41%	151,004	2,136,580	-	0.0%
24,623	20,840	28,634	240	Course Reimbursement	50,000	50,000	-	-	8,116	16%	41,884	50,000	-	0.0%
19,195	87,866	24,449	250	Unemployment Compensation	55,000	55,000	-	20,000	25,250	46%	9,750	55,000	-	0.0%
551,512	568,206	547,396	260	Workers Compensation	475,556	444,556	(31,000)	124,284	307,059	69%	13,213	444,556	-	0.0%
33,115	39,355	35,020	287	Uniform Allowance	45,000	45,000	-	10,497	24,480	54%	10,023	45,000	-	0.0%
33,613	23,691	21,923	290	Other Employee Benefits	25,000	25,000	-	-	19,903	80%	22,097	42,000	(17,000)	-68.0%
\$ 17,416,145	\$ 17,328,620	\$ 16,033,609		TOTAL BENEFITS	\$ 16,607,731	\$ 16,607,731	\$ -	\$ 6,375,785	\$ 9,970,254		\$ 515,191	\$ 16,861,230	(253,499)	-1.5%
100.0%	-0.5%	-7.5%			3.6%	3.6%		38.4%	60.0%		3.1%	101.5%	-1.5%	
55,625	89,522	121,001	320	HomeBound	80,000	80,000	-	-	21,604	27%	78,396	100,000	(20,000)	-25.0%
47,665	41,118	20,178	321	Gifted Activities	40,000	40,000	-	818	3,764	9%	35,418	40,000	-	0.0%
-	47,610	68,700	322	Educational Interns	-	-	-	-	-	0%	-	-	-	0.0%
323,296	362,913	437,591	323	Instr Program Improvements	542,522	536,472	(6,050)	244,685	302,818	56%	165,460	712,963	(176,491)	-32.9%
20,127	15,587	11,092	324	Pupil Services	16,000	16,000	-	29	6,330	40%	9,642	16,000	-	0.0%
133,768	164,415	196,439	325	PPT Consultations	241,000	241,000	-	142,695	98,305	41%	-	241,000	-	0.0%
125,281	85,066	102,500	327	Student Evaluations-Outside	135,000	135,000	-	81,743	53,257	39%	-	135,000	-	0.0%
25,840	22,709	26,839	328	Medical Advisors	38,000	38,000	-	18,709	7,391	19%	11,900	38,000	-	0.0%
171,584	293,353	329,599	330	Other Prof/Tech Services	523,621	529,671	6,050	281,617	163,738	31%	116,636	561,991	(32,320)	-6.1%
353,542	348,761	371,748	331	Legal/Negotiations	345,000	345,000	-	260,000	107,691	31%	-	367,691	(22,691)	-6.6%
66,306	-	-	332	Licenses & Fees	-	-	-	-	-	0%	-	-	-	0.0%
\$ 1,323,034	\$ 1,471,055	\$ 1,685,687		TOTAL PURCHASED SERVICES	\$ 1,961,143	\$ 1,961,143	\$ -	\$ 1,030,295	\$ 764,897		\$ 417,452	\$ 2,212,644	(251,501)	-12.8%
100.0%	11.2%	14.6%			16.3%	16.3%		52.5%	39.0%		21.3%	112.8%	-12.8%	
89,427	97,890	90,839	411	Water/Sewer	94,108	94,108	-	44,093	51,007	54%	-	95,100	(992)	-1.1%
1,803,729	2,058,317	1,971,458	413	Electricity	2,192,461	2,192,461	-	925,412	938,840	43%	-	1,864,252	328,209	15.0%

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2014-2015 Year-End Expense	2015-2016 Year-End Expense	2016-2017 Year-End Expense	Object Code	Descriptions	2017-2018 ADOPTED BUDGET	2017-2018 ADJUSTED BUDGET	BUDGET ADJUSTMENT	2017-2018 ENCUMBERED TO DATE	2017-2018 EXPENDED TO DATE	YTD %	ESTIMATED ADJUSTMENTS	PROJECTED TO EOY	BALANCE AVAILABLE	Balance Available %
1,250,583	947,428	745,332	414	Natural Gas	1,022,822	1,022,822	-	584,917	189,598	19%	150,000	924,515	98,307	9.6%
87,477	12,062	13,196	415	Heating Oil	18,391	18,391	-	9,976	4,398	24%	4,017	18,391	-	0.0%
466,216	449,416	557,524	421	Contracted Maintenance	563,360	564,090	730	182,839	360,072	64%	21,179	564,090	-	0.0%
408,209	472,140	544,024	431	Building Maintenance	395,445	398,995	3,550	74,789	427,580	107%	(103,374)	398,995	-	0.0%
185,375	214,830	315,436	432	Grounds Maintenance	293,540	289,260	(4,280)	41,473	119,248	41%	128,539	289,260	-	0.0%
80,204	67,596	87,353	433	Repair Equip (Instructional)	102,515	102,515	-	25,271	31,645	31%	45,599	102,515	-	0.0%
74,313	59,180	35,536	434	Repair Equip (Non-Instructional)	79,050	79,050	-	889	20,546	26%	57,615	79,050	-	0.0%
1,522,111	55,511	314,886	435	Building Projects	278,132	282,645	4,513	32,330	128,886	46%	121,429	282,645	-	0.0%
136,400	55,778	228,432	436	Grounds Projects	363,780	359,267	(4,513)	17,550	124,070	35%	217,647	359,267	-	0.0%
342,984	441,008	626,838	437	Restore/Prevent Maintenance	230,500	230,500	-	5,750	38,631	17%	186,119	230,500	-	0.0%
185,405	170,845	161,462	440	Equip Rentals & Copiers	170,999	170,999	-	104,564	63,415	37%	3,021	170,999	-	0.0%
34,357	41,599	44,164	441	Building Rental	45,685	45,685	-	22,909	22,776	50%	-	45,685	-	0.0%
12,791	8,852	6,535	450	Gas/Travel Maintenance	13,860	13,860	-	3,460	2,755	20%	7,645	13,860	-	0.0%
222,009	245,173	194,453	451	Custodial Supplies	255,000	255,000	-	134,112	117,692	46%	3,196	255,000	-	0.0%
265,915	278,649	267,611	452	Maintenance Supplies	265,800	265,800	-	1,110	73,111	28%	191,579	265,800	-	0.0%
73,897	91,935	102,515	490	School Security	100,000	100,000	-	-	77,728	78%	22,272	100,000	-	0.0%
\$ 7,241,402	\$ 5,768,207	\$ 6,307,594		TOTAL PROPERTY SERVICES	\$ 6,485,448	\$ 6,485,448	\$ -	\$ 2,211,444	\$ 2,791,997		\$ 1,056,483	\$ 6,059,924	425,524	6.6%
100.0%	-20.3%	9.4%			2.8%	2.8%		34.1%	43.1%		16.3%	93.4%	6.6%	
3,031,623	3,317,099	3,584,711	510	Transportation - Regular	3,830,118	3,830,118	-	1,946,064	1,880,964	49%	3,091	3,830,118	-	0.0%
652,651	734,356	788,293	511	Trans-Spec Ed-Internal	913,194	913,194	-	440,721	411,424	45%	61,049	913,194	-	0.0%
144,469	163,391	182,149	512	Trans-Spec Ed-Public	138,570	138,570	-	92,855	46,572	34%	(857)	138,570	-	0.0%
271,964	330,884	352,591	513	Trans-Spec Ed-Private	343,650	343,650	-	220,324	151,763	44%	(65,375)	306,712	36,938	10.7%
29,731	35,945	37,539	516	Trans-Field Trips	41,002	42,057	1,055	11,688	13,932	33%	16,437	42,057	-	0.0%
256,742	173,175	157,350	517	Gasoline-Buses	238,750	238,750	-	41,276	63,724	27%	133,750	238,750	-	0.0%
174,755	185,491	146,958	520	Property Insurance	169,992	164,526	(5,466)	45,158	117,098	71%	-	162,256	2,270	1.4%
13,362	15,573	10,489	521	Flood Insurance	21,318	11,318	(10,000)	-	10,405	92%	-	10,405	913	8.1%
298,587	308,026	336,798	523	Liability Insurance	320,383	310,383	(10,000)	47,095	281,937	91%	-	329,033	(18,650)	-6.0%
75,781	104,410	109,106	529	Athletic Insurance	120,017	145,483	25,466	-	145,483	100%	-	145,483	-	0.0%
598,442	424,940	479,644	530	Communication Systems	361,864	361,864	-	48,350	201,253	56%	112,262	361,864	-	0.0%
36,153	42,263	36,348	535	Postage	40,000	40,000	-	21,015	12,880	32%	6,105	40,000	-	0.0%
97,209	48,783	21,307	540	Advertising	77,500	77,500	-	7,151	4,155	5%	14,000	25,306	52,194	67.3%
31,486	31,172	25,867	550	Printing	32,240	31,185	(1,055)	10,544	13,598	44%	7,043	31,185	-	0.0%
1,619,445	1,513,287	2,003,856	560	Tuition-Public	1,874,754	1,874,754	-	1,328,010	1,482,990	79%	(674,000)	2,137,000	(262,246)	-14.0%
48,368	46,521	39,019	563	Tuition-Court & Agency Placed	55,000	55,000	-	51,581	41,107	75%	(45,000)	47,688	7,312	13.3%
44,290	29,324	-	565	Tuition-Alternative Ed	-	-	-	-	-	0%	-	-	-	0.0%
498,900	501,518	571,136	567	Tuition-Litigation	475,000	475,000	-	199,490	148,525	31%	126,985	475,000	-	0.0%
12,055	20,000	11,555	569	Tuition-Summer Programs	20,000	20,000	-	-	17,523	88%	2,477	20,000	-	0.0%
29,339	55,881	36,871	580	Staff Travel/Mileage	58,770	58,770	-	19,607	10,929	19%	28,234	58,770	-	0.0%
\$ 7,965,352	\$ 8,082,039	\$ 8,931,586		TOTAL OTHER PURCH SERVICES	\$ 9,132,122	\$ 9,132,122	\$ -	\$ 4,530,928	\$ 5,056,262		\$ (273,800)	\$ 9,313,390	(181,268)	-2.0%

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100.0%	1.5%	10.5%			2.2%	2.2%		49.6%	55.4%		-3.0%	102.0%	-2.0%	
1,016,020	913,069	926,363	611	Supplies-Instructional	963,324	966,410	3,086	86,800	610,613	63%	268,997	966,410	-	0.0%
646,077	645,706	681,001	612	Software	886,388	886,947	559	14,483	763,912	86%	108,552	886,947	-	0.0%
134,139	170,135	156,539	613	Tech Supplies	151,925	151,925	-	8,642	56,546	37%	86,736	151,925	-	0.0%
35,646	36,924	37,260	615	Graduation Expenses	36,856	36,856	-	8,018	3,560	10%	25,278	36,856	-	0.0%
643,441	633,636	673,153	641	Textbooks	459,325	457,564	(1,761)	45,087	221,556	48%	190,921	457,564	-	0.0%
131,510	118,422	115,487	642	Library Books & Periodicals	121,569	122,269	700	25,859	65,404	53%	31,006	122,269	-	0.0%
14,615	14,856	15,750	643	A/V Materials	14,201	13,851	(350)	1,820	1,045	8%	10,987	13,851	-	0.0%
155,371	156,056	162,409	690	Non Instructional Supplies	181,400	179,618	(1,782)	43,682	78,333	44%	57,604	179,618	-	0.0%
29,089	27,496	19,044	691	Health Supplies	28,489	28,037	(452)	3,085	7,575	27%	17,377	28,037	-	0.0%
\$ 2,805,908	\$ 2,716,299	\$ 2,787,006		TOTAL SUPPLIES AND MTLs.	\$ 2,843,477	\$ 2,843,477	\$ -	\$ 237,476	\$ 1,808,544		\$ 797,458	\$ 2,843,477	-	0.0%
100.0%	-3.2%	2.6%			2.0%	2.0%		8.4%	63.6%		28.0%	100.0%	0.0%	
61,690	109,522	85,358	731	Equip-New Instructional	54,281	51,019	(3,262)	8,504	13,704	27%	28,810	51,019	-	0.0%
51,772	285,141	9,477	732	Equip-New Non Instructional	76,179	78,797	2,618	778	68,249	87%	9,771	78,797	-	0.0%
26,393	150,279	69,530	733	Equip-Replace Instructional	70,033	70,033	-	14,022	41,025	59%	14,986	70,033	-	0.0%
8,507	82,622	20,540	734	Equip-Replace Non Instructional	12,654	7,795	(4,859)	-	2,595	33%	5,200	7,795	-	0.0%
105,493	122,380	247,426	735	Furniture	25,242	30,745	5,503	3,659	24,779	81%	2,307	30,745	-	0.0%
1,037,198	1,034,670	998,464	736	Tech Equip-Instructional	754,019	748,269	(5,750)	24,803	355,983	48%	367,483	748,269	-	0.0%
26,729	18,151	40,988	737	Tech Equip-Non Instructional	36,268	42,018	5,750	-	40,009	95%	2,009	42,018	-	0.0%
\$ 1,317,782	\$ 1,802,765	\$ 1,471,782		TOTAL EQUIPMENT	\$ 1,028,676	\$ 1,028,676	\$ -	\$ 51,766	\$ 546,344		\$ 430,566	\$ 1,028,676	-	0.0%
100.0%	36.8%	-18.4%			-30.1%	-30.1%		5.0%	53.1%		41.9%	100.0%	0.0%	
77,075	80,833	86,472	810	Dues & Fees	92,462	92,821	359	4,451	78,236	84%	10,134	92,821	-	0.0%
27,254	29,950	31,743	811	Student Act & Awards	29,398	29,039	(359)	10,078	9,195	32%	9,766	29,039	-	0.0%
399,528	395,590	412,017	812	Student Athletics	390,334	390,334	-	220,951	144,002	37%	25,381	390,334	-	0.0%
\$ 503,857	\$ 506,373	\$ 530,233		TOTAL OTHER	\$ 512,194	\$ 512,194	\$ -	\$ 235,480	\$ 231,434		\$ 45,280	\$ 512,194	-	0.0%
100.0%	0.5%	4.7%			-3.4%	-3.4%		46.0%	45.2%		8.8%	100.0%	0.0%	
\$ 108,979,222	\$ 109,737,798	\$ 111,890,812		GRAND TOTAL	\$ 114,377,346	\$ 114,377,346	\$ -	\$ 56,315,273	\$ 52,352,891		\$ 5,243,046	\$ 113,911,211	466,135	0.4%
100.0%	0.7%	2.0%			2.2%	2.2%		49.2%	45.8%		4.6%	99.59%	0.4%	