

**GREENWICH PUBLIC SCHOOLS  
MONITORING REPORT  
FINANCIAL MANAGEMENT (E-020)  
FEBRUARY 2007**

I hereby present my monitoring report on the District Ends Policy "Financial Management." I certify that the information contained in this report is accurate.

Signed: \_\_\_\_\_  
(Betty J. Sternberg, Superintendent of Schools)

Date: \_\_\_\_\_

**BROADEST POLICY PROVISION:**

*The District will consistently implement transparent procedures and practices to provide adequate funding of the Board of Education's Mission and Vision, alignment with the District's Strategic Framework and the productive use of taxpayer resources and good fiduciary management. Consistent with the District's obligation to use taxpayer funds wisely, allocation of school resources should create a high value by maximizing both student achievement and District productivity, finding efficiencies wherever possible.*

**EXECUTIVE SUMMARY**

The administration has made significant progress in the refinement of financial management systems, procedures and reports. Among other benefits, these systems and procedures increase the administration's and the Board's capacity to analyze whether or not spending patterns are aligned with strategic priorities, focusing on the goals of maximizing achievement for all students and closing gaps. New reporting capabilities reveal the extent to which efficiencies in special education transportation have offset ongoing increases in out-of-district tuition, resulting in a modest overall growth in special education spending. Increased attention to shared services with the Town suggests areas for additional conversations, both at the policy and management levels. Self-supporting programs including food services, continuing education and summer school incurred operating deficits in 2006, some of which were covered through fund balances in the programs' Reserve for Restricted Receipts (RRR) revenue accounts. Given ongoing questions and concerns about the extent to which existing gift and donation policy language and procedures promoted the Board's goals, the administration partnered with PTA Council leaders to conduct an in depth study of current patterns and practices. The findings from this effort set the stage for more in-depth review and discussions by the Board, the administration, and the PTA Council.

**ACCOMPLISHMENTS**

1. *Budgeting and accounting systems.* The monthly and end of year financial statements reflect sound financial management practices including a positive fund balance as of June 30, 2006. The administration has continued its efforts to align accounting conventions with financial reporting requirements, including but not limited to the annual ED01 report submitted to the State Department of Education.
2. *Financial management procedures and practices.* The administration has made significant progress in the development and dissemination of procedures to school and

program personnel responsible for such things as cash management, gifts and donations, and student activity accounts. The District now has a standard student activity software application, which increases consistency among schools, overall efficiency in terms of reporting, and improved controls to ensure sound financial management.

3. *Interim appropriations.* The administration did not request any interim appropriations without due cause. The Board of Education authorized the administration to submit the following requests which were approved by the BET and the RTM:
  - a. October 2005 (\$166,800) – North St. boiler project cost overruns due to asbestos abatement and unanticipated remediation required by the Town building inspector.
  - b. November 2005 (\$352,000) – Old Greenwich remediation due to extraordinary weather damage; some costs reimbursable from state and federal emergency management funds.
  - c. February 2006 (\$13,000) – Havemeyer Building emergency sewer repair.
4. *Alignment with Strategic Directions.* The annual budget document represents a good first step toward aligning school and program spending decisions with the District’s strategic directions. New and improved financial reports facilitate cost-benefit analysis and return-on-investment for priority initiatives.
5. *Special Education.* Program expenditures for 2005-06 were relatively flat with an increase of only 2.75% over the prior year. Although out-of-district tuition costs rose 14.71%, this increase was offset by significant reductions in transportation and purchased services expenditures.
6. *Shared services.* The administration has continued its efforts to work with the Town Finance Department to clarify refine and document the methodology for computing shared services costs. While the District’s operating expenditures for 2005-06 increased by 3.86% over the prior year, shared services expenditures, including Board of Education employee benefits costs, increased by 5.57%. The following table shows the percentage of major Town programs and departments charged to the District.

***Town of Greenwich General Department and Expense Allocation Percentages***

Human Resources	32%
Treasury & Accounting (includes payroll)	51.89%
Retirement	15%
IT (includes Internet service)	30%
Law Dept.	15%
Police	Actual
DPW	Actual
Parks & Recreation	Actual

7. *Gifts and donations.* Based on data and analysis contained in the September 2005 Monitoring Report, the Board Policy Governance Committee recommended and the Board approved (spring 2006) changes to the gift provisions in Policy E-020. Among other things the Board eliminated a gift cap for the high school and imposed a two year moratorium on the elementary and middle school gift caps. The Board charged the administration and the PTA Council with conducting additional research about existing practices to inform additional changes to the policy, procedures, and practices. The

results of this research can be found in Attachment #1. The administration and the PTA Council strongly recommend that the Board schedule one or more opportunities for those involved--PTA Council, administration including central office and building principals--to discuss the findings and implications of this work.

8. *Self-supporting programs.* Food Services, Continuing Education, and Summer School programs have improved their financial management practices. The evidence includes a reduction in prior years' deficits, most of which was funded through fund balances available in the RRR accounts.

## **GOVERNANCE ISSUES**

Note: Governance issues related to the gifts and donations provision of the policy are included in the report (Attachment #1).

1. Given the variables that impact the NCEP (*Net Current Expenditure per Pupil*), specifically shared services costs and some capital expenditures, the administration recommends there be additional discussion about which metric(s) most consistently and accurately reflects efficiency for purposes of the policy.
2. While there has been significant progress in aligning resource allocation strategies (the budget) with strategic direction, the administration anticipates working with the Board to incorporate the recent "post mortem" feedback into an improved budget document and process. This includes establishing a process which incorporates such variables as the results of ongoing program reviews, the establishment of limitations, the development of planning assumptions, and external budget guidelines into the District's overall resource allocation model.
3. The relative growth in shared services as a percentage of overall District expenditures suggests the benefits of policy level discussions with Town leaders about the current model.
4. The end-of-year financial statement (Attachment #2) provides important information about the percentage of resources allocated by program across the District. This provides a valuable starting point for internal administrative and policy level discussions about the extent to which the allocations are aligned with priorities and whether or not the investment of resources is producing the desired results.

## **MANAGEMENT ISSUES**

Note: Management issues related to the gifts and donations provision of the policy are included in the report (Attachment #1).

1. The District must begin to develop a Food Services capital investment plan to replace the past practice of funding capital improvements from the revenue fund balance.
2. Ongoing oversight of self-supporting programs given their dependence on revenue and market-driven variables.
3. With more accurate and timely financial reports District, building and program administrators should more systematically monitor and analyze patterns and trends in the following areas:
  - a. Relative expenditures for instructional vs. non-instructional programs and services.

- b. Resource allocation percentages by programs tied to measurable results. Are the program percentage allocations consistent with identified priorities and needs?
  - c. Resource allocation by programs at different grade levels.
  - d. Centralized versus decentralized allocation and expenditures.
  - e. Use of the Program 68 – Schools both at the District and building levels
4. The District purchasing and procurement practices need to be updated and documented.

**EXCEPTIONS**

None.

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**BACKGROUND**

Over the past twenty years the Board of Education and the District administration have adopted and revised a series of policies, regulations and procedures related to gifts and donations. Features have included operating definitions, distinctions between supplement and supplant, the establishment of caps at each grade level as a strategy for promoting equity, review and approval processes, and reporting requirements.

In 2005-2006, the Board of Education Policy Governance Committee initiated a review of the Policy E-020 in response to the Monitoring Report which revealed continuing inequities among schools. At the same time and for the same reasons, the administration partnered with the PTA Council to convene informal discussions with stakeholders including PTA leaders, principals, and elected officials. Insights from these sessions, along with preliminary research about other districts' practices, informed the Board's review. Outcomes of the review included some revisions to policy language, the elimination of a gift cap for the high school, and a freeze on the elementary and middle school gift caps pending additional research and further discussion.

The PTA Council expressed its willingness to explore and develop new strategies designed to improve equitable access to and use of resources across the schools based on a commitment to having PTAs as a group work to ensure they are providing opportunities to all students regardless of which building they are in. In fact, many PTAs have already begun sharing resources and developing informal partnerships prior to this study. However, before developing new strategies, PTA Council and District leaders acknowledged the need for and benefits of conducting additional research into current practices. Among other reasons, they recognized from the preliminary discussions that the most successful strategies would be informed as much by qualitative data (number and types of programs, funding sources, etc.) as by the financial data previously used as the sole equity indicator.

The Board of Education expressed its support for a multi- year pilot period during which the administration and PTA Council leaders could conduct the additional research and begin to develop and implement new strategies for improving equity based on the findings. Between August and December 2006, Janice Richards, PTA Council President, Kristen Kratky, PTA Council Policy and Procedures Representative, and Susan Wallerstein, Assistant Superintendent, scheduled joint meetings with elementary principals and school PTA leaders for the purpose of inventorying current programs and services and resources, and assessing unmet need. Elementary schools were the initial focus because that is where financial reports suggested the largest variation existed in terms of sources and uses of PTA funding.

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**EXECUTIVE SUMMARY**

PTA leaders, school administrators, the Board of Education, and elected officials have acknowledged that the use of spending caps and waivers, and periodic reports limited to financial data does not provide a complete and accurate picture of the level and type of outside support of school programs, services and facilities. There is general consensus that periodic financial reports often do not capture other funding sources beyond PTAs. There is a lack of common understanding about equity since not every school wants or needs the same types of programs and services. Elected officials have expressed concern that the frequent granting of waivers from the gift cap works at cross purposes with efforts to achieve equity. Most if not all involved in the issue support the idea of taking advantage of outside funding opportunities but agree there need to be new and better ways to manage the process.

Before exploring the development of new and better systems, PTA Council leaders and the Assistant Superintendent conducted semi-structured interviews (Appendix B) with all elementary principals and school PTA leaders to learn more about current practices. The purposes of the research included the following:

- To develop a framework (common ground) which more clearly distinguishes need to have and nice to have
- To define the relationship between PTA funded enrichment and District assured experiences, supplemental programs, and new initiatives
- To clarify roles, responsibilities and procedures related to PTA gifts and donations
- To identify best practices
- To identify needs that are unmet for lack of resources or the gift cap
- To learn more about sources and uses of funding
- To gain a better understanding about equity and inequity through patterns and trends

The data collected provides a rich and descriptive context for understanding how each school community approaches the goal of providing programs and services beyond what is generally available and supported by the District budget. Once the data was collected, principals and PTA presidents were given an opportunity to review, comment and verify the data. There are many examples of things being done because “that’s the way it’s always been done,” or “that’s the way we thought it was supposed to be done.” An important indirect and perhaps unanticipated benefit of this work is the opportunity to share the myriad of best practices that have been identified and to correct misconceptions and misunderstandings.

The findings reveal among other things a high level of consistency among elementary schools in the following patterns and trends:

- A high level of coordination and collaboration among principals, classroom teachers, and parents in the selection of enrichment activities;
- An increase in school-based curriculum-related experiences offset by a reduction in field trips and all-school assemblies;
- A generally shared understanding about PTA’s role and responsibility supporting technology and professional development.

The findings also reveal inconsistencies among schools in the extent to which different funding sources (school budget, PTA, parents) support field trips, the availability of non-PTA funding for enrichment activities, and the ways the PTA partners with the school leadership in supporting such things as the production and distribution of school directories and handbooks. The report concludes with suggested implications and next steps for key stakeholders --- the Board of Education, the PTA Council and individual school PTAs, and for the District administration.

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**KEY FINDINGS: PATTERN & TRENDS****Enrichment Programs**

Across the board, the definition of Arts in Education has expanded to include enrichment experiences related to science, technology, literacy, writing, etc. Additionally, some schools include field trips in this category. Many schools have moved away from using the term Arts in Education and now use the broader terms of “Enrichment” or simply “Programs.” Enrichment programs are consistently described as *sustained, rich, intimate, hands on, not one-shot, curriculum-related, more push in rather than pull out*

**All School Assemblies**

There is a general decrease/decline in whole school auditorium programs accompanied by increase in curriculum-related grade level classroom experiences developed collaboratively by teachers, principals, and PTA leaders.

**Program Selection**

In most if not all schools, PTA and building leaders view the principal as the primary “gatekeeper” when it comes to determining whether the amount of time allocated to an enrichment activity is worthwhile and which types of activities are most appropriate. For example, one school eliminated the wigwam activity in the Woodland Indian program based on time required as compared with length/scope of instructional unit. Most PTAs have worked with their principal and teachers to establish program selection criteria. Most often these include having a curriculum connection and the general value or worth of the activity measured in terms of competing demands for valuable instructional time. One school PTA uses its “overarching goals” ---provide all students with experiences and unite home and school---as the basis for determining whether or not they support an activity.

In several schools, PTAs use a mini-grant or challenge grant system which allows individual and grade-level teachers to suggest programs or activities for possible funding from the PTA. In all schools, parents provide a majority of the human resources for research, planning, administration and execution of the given programs. In some schools the PTA allocates a set amount for each grade and the team of teachers assumes responsibility for determining how the funding is used (e.g., field trip support, in-class program, etc.). Several schools designate a PTA member to serve as liaison with each grade level to assist with program selection and logistics once programs are identified, and one PTA invites teachers to attend executive board meetings on a rotating basis.

**In-Class Programs**

While there appear to be many common experiences across the 11 elementary schools, there are also many inconsistencies in terms of program length, depth, quality, cost, and funding source (PTA, parent, school budget, other outside source including but not limited to foundations, etc.). When programs receive District program support, it usually does not cover full cost. Several schools are eligible for reduced program costs because of community demographics. These same schools also receive additional financial support from such organizations as the Junior League. The following chart provides an overview of some of the most common activities usually supported by PTA funding. A preliminary operating definition of “assured experiences” includes those activities which are usually curriculum-related, often receive some financial support from school and/or District program budgets, and are offered at all eleven elementary school.

### Assured Experiences

Grade	Program
3	Woodland Indians
2-5	Greenwich Symphony Youth Concerts
3	Sarah Bush & Greenwich Tour
4	Museum visit (Neuberger, NYC, other)
K-5	Field Day
K-5	Classical Cafe

*Classical Cafés*, also known as *Music on the Menu*, *Cultural Café*, generally provides 6-10 lunchtime programs throughout the year. Several schools explicitly connect these experiences to social-emotional learning programs, cultural diversity initiatives, and/or the music curriculum.

### In-Residence Programs

Schools with more resources have supported in-residence programs (e.g., writer, poet, dancer, and scientist) as major components of their enrichment programming. Among the most common are Donato D’Albis, and *Ted Scheu the Poetry Guy*. These programs are frequently mentioned as among the most important and successful by principals and PTA leaders in schools that offer them. This is one of the programming areas most dependent on PTA resources. Schools with more resources have supported these generally expensive programs while those without the resources have identified them as unmet needs.

### Field Trips

This is another area where schools use a variety of funding models. Which model(s) a school uses significantly impacts the availability of school and PTA resources available for other purposes. At one end of the spectrum, parents pay 100% of all field trip costs. This leaves the PTA and school funds available for a range of programs and services. At another school over 20% of a very limited PTA budget along with school funds are allocated for field trip costs to minimize the financial burden on parents. As a result, fewer resources are available for other programs. There has been an overall reduction in the number of field trips. Principals and PTA leaders attribute this to the availability of parent volunteers, car seat requirements, cost of school busses, cost of programs, and amount of travel time required. Beliefs about the extent to which students participate in outside cultural experiences (museums, plays, etc.) with their families contribute to decisions schools make about the number and type of field trips. Many schools maintain a regular field trip program by grade level and type which is repeated every year. In most cases the principal is the gatekeeper who works with the teachers and parents to determine what trips would be most suitable and make the most impact for the students. Over time, schools seem to have developed different “rules” or models, expectations and understandings about how field trip costs (transportation, program fees) are covered. The chart below provides additional detail about these models.

Models
PTA pays 100% of all field trips (program, bus) except 5 <sup>th</sup> grade where parents contribute
Parents pay fixed amount toward program/bus with balance covered by school budget, PTA, other sources.

<b>Models</b>
Parents pay 100% of all field trip costs
PTA pays for program admission; school budget and funds collected from parents pay for busses; different models for different grades
Parents pay first \$4 of program & transportation cost; PTA pays \$6 up to \$10.
Parents pay admission; PTA provides \$4-6K toward transportation
Cost to families should never exceed \$10 per trip
Cost to families should never exceed \$2 per trip

### **Technology**

There has been a decrease in PTA funding for technology based on the general understanding of the District administration's position that PTAs may support emerging technologies but are not responsible for the basics. That said, schools asked for additional clarification about which technologies are "emerging," and the approval path. There has also been confusion about roles and responsibilities for installation and maintenance of emerging technologies such as of Smart Boards. Given clearer guidelines, PTAs are interested in continuing their support in this area.

### **Staff Support & Professional Development**

Most, though not all, PTAs provide modest annual allocations to teachers for incidental expenses and to new teachers for classroom set up. PTAs with limited resources identify this as an unmet need. Principals and PTA leaders appear to have a shared understanding that PTAs should not fund professional development, though several schools indicated they would like to renew or continue this past practice.

### **Facilities**

Facility issues in each school come up on an ad hoc basis with the momentum of need coming from the parents, students and/or staff. While all schools understood there is now a Capital Improvement Plan process, some schools requested clarification of the process. A number of schools are just finishing with payments to supplement big projects such as playgrounds, air conditioning, front steps, etc.

### **Beautification**

All schools have PTA parents assigned to a beautification committee, yet there is a wide array of planning and budgeting put into the effort. Some schools requested clarification as to the responsibilities of the Department of Parks and Recreation with respect to school beautification. Under the unmet needs section there are many beautification and capital improvement notations.

### **Wellness & Safety**

A majority of schools have committed a PTA representative to a PTA Council Health, Safety & Wellness committee. A few schools noted their concern over traffic issues in and around their schools. Two schools pay for traffic safety coordinators for pick-up time.

### **Before & Afters**

All eleven elementary schools offer some type of Afters program, and for the vast majority of schools these are run on a break-even basis. For two schools these programs are run at a profit (fundraiser); eight schools run their programs on a break even basis, and one school has outsourced its program.

### **Home School Communication**

There is little consistency among schools in their understanding about and practices related to the production and distribution of such items as school handbooks, directories, summer mailings. This inconsistency and confusion extends to the use of school photocopiers and responsibility for translation with schools that have a significant number of non-English speaking families.

### **Parent Education**

Each school schedules parent meetings and activities to accommodate the needs of the parents and families. Some schools provide babysitting and meals to eliminate the childcare issue. All PTAs lend support for their principal and teacher led open houses and six (6) of eleven (11) schools conduct class coffees to discuss curriculum topics. All schools contribute to Parents Together, an organization that produces a newsletter and sponsors a lecture series focused on parenting issues.

### **Outreach/Grants/Scholarships**

All schools provide financial support for students who need assistance paying for field trips, afters programs, instrument rentals, etc. All school PTAs provide scholarships for graduating high school students from their school communities, for the Distinguished Teacher program. Ten of the eleven elementary schools have active student councils and/or service clubs. Most are run and sponsored by a teacher/staff member

### **Special Events**

All schools promote “fundraisers,” which are generally an evening or weekend social event for students and their families. Most schools try to have their social events be self-supporting by asking for a nominal admission fee or fee for service built into each event. All schools have some type of musical concert and a field and/or Art Day.

### **Funding Sources**

In addition to PTA funds and school budgets managed by principals, there are a number of other funding sources which support enrichment or supplemental programs for students and their families. These include Greenwich Continuing Education, the ESL program, and the Title I grant which provide programs and services for targeted groups. Many community organizations such as the Junior League of Greenwich and the Greenwich Arts Council provide financial or in-kind support, particularly to low socio-economic school communities. Several schools have developed partnership relationships with a local bookstore, the Audubon and the Bruce Museum. Several schools (low SES) have received ongoing multi-year support from private foundations.

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### ***UNMET NEEDS***

Schools were invited to identify needs that are unmet for lack of resources or the gift cap. Not all unmet needs pertain to each school.

- Library collection development
- Storage
- Additional technology including Smartboards, printers, video and digital cameras.
- In-residence programs (writer, poet, artist, etc.)

- Sustained quality assured experiences. For example, one school indicated cost was the reason it was only able to have one day for Woodland Indian program and would have liked more.
- Third grade did not go to Bush-Holley House because there was no money available.
- Special fifth grade trips (Sturbridge, Boston, Philadelphia, etc.)
- Additional field trips
- Production of handbooks, mailings, PTA newsletter
- Additional classical café performances
- Subsidy for expanded afters program at little/no cost to parents
- Air conditioning in gymnasium and cafeteria
- Additional enrichment programs, i.e., *Animal Embassy, Earth Balloon, etc.*
- Playground improvements
- School beautification
- Traffic and parking improvements
- Grant writing

**NOTABLE PRACTICES**

- PTA budget format (NL)
- Parent “sweat equity” in afters program (JC)
- Literary magazine as before/afters desktop publishing offering (PK)
- Teachers attend PTA exec board on rotating basis (PK)
- Teacher challenge grants (OG) mini-grant program (GL)
- Overarching goals to determine whether or not the PTA gets involved in a program or activity: Provide all students with experiences and unite home and school. (NL)
- PTA leader serves as development officer (NL)
- Johns Hopkins model for tracking parent involvement (NL)
- Red Letter Packet (RIV) eliminates the need for costly summer mailings.
- Parent assigned to each grade level team to assist with program logistics (NM)
- Increased use of website for student handbook, school calendar. (NS)
- Pedometer Pen Pals (JC PE Program) promotes collaboration between schools.
- ISD partners with HA for Classical Café program
- NL invited HA PTA to a grade 2 assembly; NL paid for the program and HA PTA paid for bus transportation
- Field day program – PTA bought each student a pedometer to sustain commitment to PE/wellness program
- Provide before school programs for targeted students through flex scheduling for staff (HA)

**MISCELLANEOUS ISSUES, OPEN ITEMS**

Issue	Notes
PTA use of school photocopiers for PTA business	Many approaches including some PTAs taking work elsewhere, others purchasing & installing a PTA copier at the school, some paying pro-rated share of maintenance/usage charge, etc.
School directories	Is there a District standard expectation? Whose responsibility to produce? Some PTAs maintain software to manage; several others use standard format from student information system. At

Issue	Notes
	least one school PTA budgets \$2500 for the directory. Some schools have found District print shop more expensive than outside printer
School handbooks	Ditto; handbooks are generally given only to new families/students and don't seem to have been updated for several years. Some schools post on website.
Translation	Inconsistent approaches and funding sources
Responsive Classroom	Several schools seem unclear about whether or not this is a standard District program or one that PTAs can/should support
Field trips	At least one PTA suggested some enrichment experiences could move to afters program and/or Saturdays
Technology	Difficulty working through installation logistics,
Child Check	Inconsistent implementation and logistics. Not all schools provide whether via PTA or office. Some school PTAs pay for dedicated phone line, others use school phone. Principals indicate very important but very labor intensive
Beautification	Would benefit from one pager describing what's possible, what's not, along with any approval processes
Gift cap	Need escalation because programs cost more each year
Testing	PTA provides breakfast during testing period
Summer reading incentive	HA principal pays for books
Development function	Time required by PTA leader and/or principal when school, PTA and parent funding limited and school community wants to access, explore outside funding opportunity
5 <sup>th</sup> grade	Some questions about amt. of resources for this grade (party, trip, yearbook, etc.); at least one school suggested funds could be better spent.
Assignment books	Shouldn't this be provided by District rather than PTA funded?

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## **IMPLICATIONS**

*What the findings mean for key stakeholders*

### **Implications for the Board of Education (Governance, Policy)**

1. Include requirement to monitor and adjust the gift cap every 2-3 years.
2. Promote the need for continuous improvement
  - a. To ensure adults are aligned in the area of programs and services
  - b. To adjust policies, procedures and practices as needed
3. Extent to which new program development, including magnet schools such as ISD, should be viewed as a justification for gift cap waivers or other variances from the policy.

### **Implications for District and School Leaders**

1. Define and fund assured experiences
2. Adjust District allocation as necessary and appropriate to ensure equity
3. Explore alternative Before/Afters models with PTA Council, including outsourcing option.
4. Clarify standards and expectations for facilities, technology, communication pieces, etc.
5. Develop ways to let elementary schools, PTAs and families know about free or inexpensive cultural programs and resources available through the school system.
6. Develop ways to capture and report available funding and expenditures for enrichment activities and programs from multiple sources, including but not limited to PTAs, school and district program budgets, student activity accounts, foundations and grants, etc.
7. Develop more consistent model for use of school and district program budgets to support field trips and other assured experiences.
8. Ensure that all school communities --- principals, PTA leaders---know what funds are available from district/coordinator budgets to support school-based programs.
9. Assess the extent to which current centralized/decentralized budgeting model achieves program goals.
10. Partner with the administration in efforts improving the District's grant writing and development capabilities.

### **Implications for PTA Council and PTAs**

1. Research program availability; fund programs
2. Partner with the administration in efforts improving the District's grant writing and development capabilities.
3. Explore Adopt-a-program and Sister Schools.
4. Explore voluntary donations as part of membership
5. Engage in joint fundraising, including credit card rewards programs.
6. Block book some activities leveraging cost benefits
7. Use of book fair “vouchers” for District rather than other urban school. At least one District school takes profit in vouchers for a Bridgeport school.
8. Explore using District-wide strategies such as credit card reward programs as a fundraising source.
9. Identify short and long term priorities
10. Explore opportunities to partner with the Alliance on unmet needs

**APPENDIX A****DATA COLLECTION***Summary of data collected in key areas***Key**

CC – Cos Cob  
 D – Dundee  
 G – Glenville  
 H – Hamilton Avenue  
 JC – Julian Curtiss  
 NL – New Lebanon  
 NM – North Mianus  
 NS – North Street  
 OG – Old Greenwich  
 P – Parkway  
 R – Riverside

**Enrichment Programs****ALL SCHOOL ASSEMBLIES**

<b>Number of Assemblies</b>	<b>0-1 per year</b>	<b>2-3 per year</b>	<b>4 or more per year</b>
Number of Schools	5	5	1
Specific Schools	CC,D,H,JC,NL	G,NM,NS,P,R	OG

**ORGANIZATIONAL SET-UP**

<b>Organization Type</b>	<b>Parent led Committee</b>	<b>Teacher led Committee</b>	<b>Other</b>
Number of Schools	10	1	
Specific Schools	CC,D,H,JC,NL,NM NS,OG,P,R	G	

**IN-CLASS PROGRAMS**

<b>Average # of In-Class Programs per Grade</b>	<b>1 per year</b>	<b>2 per year</b>	<b>3 or more per year</b>
Number of Schools	3	5	3
Specific Schools	H,JC,P	CC,NM,NS,OG,R	D,G,NL

**CLASSICAL CAFÉ**

<b>Number of Performances</b>	<b>0-2 per year</b>	<b>3-6 per year</b>	<b>7 or more per year</b>
Number of Schools	1	4	6
Specific Schools	H	G,NS,P,R	CC,D,JC,NL,NM,OG

<b>PTA Dollars Allocation</b>	<b>&lt; \$500</b>	<b>&gt; \$500 &amp; &lt;\$1,000</b>	<b>&gt; \$1,000 &amp; &lt; \$1,500</b>	<b>Greater than \$1,500</b>
Number of Schools	1	3	2	5
Specific Schools	H,	G,NL,NS	D,NM	CC,JC,OG, P,R,

NM – Many performers perform free of charge

### **NATIVE AMERICAN PROGRAM – 3<sup>RD</sup> GRADE**

<b>Number of Performances</b>	<b>1 day, 3 sections</b>	<b>2 days, 3 sections</b>	<b>2 days, 4 sections</b>	<b>1 day per section</b>
Number of Schools	2	2	2	5
Specific Schools	H,NL	CC, D	NM,R	G,JC,NS, OG,P

NL – one full day for entire grade level

<b>PTA Dollars Allocation</b>	<b>&lt; \$1,000</b>	<b>&gt; \$1,000 &amp; &lt;\$1,500</b>	<b>&gt; \$1,500 &amp; &lt; \$3,000</b>	<b>Greater than \$3,000</b>
Number of Schools	2	4	1	4
Specific Schools	H, NL	CC,D,NM,R	G	JC,NS,OG,P

<b>Money from District</b>	<b>YES</b>	<b>NO</b>	<b>OTHER</b>
Number of Schools	11		
Specific Schools	CC,D,G,H,JC,NL, NM,NS,OG,P,R		

### **GREENWICH YOUTH SYMPHONY**

<b>Funding Model</b>	<b>PTA Contributes for Performances</b>	<b>Have Transportation Paid for by District</b>
Number of Schools	11	11

### **IN RESIDENCE**

<b>Presenter Scheduled</b>	<b>Writer</b>	<b>Poet</b>	<b>Artist</b>	<b>Dancer</b>	<b>Musician</b>
Number of Schools	6	6	1	4	1
Specific Schools	CC,D,G,N S,P	CC,D,G,N M,R	JC	D,NL,OG,R	NM

Writer – Donato D’Albis - CC - \$2,000, D - \$? NS - \$5,000, P - \$6,500

Writer – Carl Anderson – G - \$5,400

Poet – Ted Scheu – CC - \$3,750, D - \$? G - \$3,900, NM - \$2,000, NS - \$2,000, R - \$7,700

Dance Troupe – Pasqual Rioult- D - \$2, 900, NL - \$4,500; OG-\$5,300

**FIELD TRIPS**

<b>Average Number of Field Trips per grade</b>	<b>1 per year</b>	<b>2 per year</b>	<b>3 or more per year</b>
Number of Schools	1	6	4
Specific Schools	P	CC,D,G,NS,OG,R	H,JC,NL,NM

<b>Field Trip Funding Model</b>	<b>Parents Only</b>	<b>Mostly PTA</b>	<b>Parent/PTA</b>	<b>PTA/District</b>	<b>PTA/Parents/Principal/District</b>
Number of Schools	1	1	7	1	1
Specific Schools	R	CC,	D,JC,NL, NM,NS, OG,P	H	G

H- Has established relationships to get admission fees waived

**ZOO EXPERIENCE – 1<sup>ST</sup> GRADE**

<b>Existence of Program</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	3	8	
Specific Schools	H, JC,NS	CC,D,G,NL,NM, OG,P,R	

<b>Money from District</b>	<b>YES</b>	<b>NO</b>	<b>OTHER</b>
Number of Schools		3	
Specific Schools		H,JC,NS	

**AUDUBON – 2<sup>ND</sup> GRADE**

<b>Existence of Program</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	5	5	Check Parkway
Specific Schools	H,JC,NM, NS,OG	CC,D,G, NL,R	

<b>Money from District</b>	<b>YES</b>	<b>NO</b>	<b>OTHER</b>
Number of Schools		4	
Specific Schools		JC,NM,NS,P	

**BUSH-HOLLEY HOUSE – 3<sup>RD</sup> GRADE**

<b>Destinations</b>	<b>Bus Tour Only</b>	<b>Bush-Holley Only</b>	<b>Tour and Bush-Holley</b>
Number of Schools	2		4
Specific Schools	NL,NM		JC, NS, P,R

<b>Money from District</b>	<b>YES</b>	<b>NO</b>	<b>OTHER</b>
Number of Schools	6		
Specific Schools	JC,NL,NM,NS,P,R		

**ART MUSEUM EXPERIENCE – 4<sup>TH</sup> GRADE**

<b>Destinations</b>	<b>Guggenheim</b>	<b>Metro</b>	<b>MOMA</b>	<b>Neuberger</b>	<b>None</b>
Number of Schools	3	1	4	2	1
Specific Schools	D,NM,R	H	G,JC,NL,P	CC,NS	OG

<b>Money from District</b>	<b>YES</b>	<b>NO</b>	<b>OTHER</b>
Number of Schools	10	1	
Specific Schools	CC,D,G,H,JC,NL, NM,NS,P,R	OG	

**LONG DISTANCE TRIP – 5<sup>TH</sup> GRADE**

<b>Destinations</b>	<b>Philadelphia</b>	<b>Boston</b>	<b>Bristol</b>	<b>Sturbridge</b>	<b>Plymouth</b>	<b>None</b>
Number of Schools	3	2	2	1	1	1
Specific Schools	NM,NS,R	D,G	CC,JC	NL	CC	H

**FIELD TRIP/AFTERS/ENRICHMENT SCHOLARSHIP OPPORTUNITIES**

<b>Scholarship Opportunities</b>	<b>YES</b>	<b>NO</b>	<b>OTHER</b>
Number of Schools	11	0	

**Technology  
BASICS & EMERGING**

<b>PTA Dollars Allocation</b>	<b>Less than \$500</b>	<b>&gt; \$500 &amp; &lt;\$2,000</b>	<b>More than \$2,000</b>
Number of Schools	5	0	6
Specific Schools	CC,G, H,NL,P		D,JC,NM,NS,OG,R

H – used \$1,495 to pay for pedometers to support wellness

NL – Need to ask NL Dollar allocation

NS – purchased mobile lab – 14 monitors plus cart & 20 alpha smarts

OG – purchased four smartboards

**Staff Support  
TEACHERS' DISCRETIONARY FUND**

<b>Existence of Program</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	9	1	1
Specific Schools	CC,D,G,NL,NM, NS,OG,P,R	H	JC

JC – New teacher fund only, \$100 per teacher, \$675 for hands on everyday math items

<b>PTA Dollar Allocation</b>	<b>\$100 or Less per Teacher</b>	<b>&gt; \$100 up to \$200 per Teacher</b>	<b>Greater Than \$200</b>
Number of Schools	3	5	1
Specific Schools	CC,D,,NS	NL,NM,OG,P,R	G

<b>Require Receipts</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	3	6	0
Specific Schools	G,NL,P	CC,D,NM,NS,OG, R	

**PRINCIPALS' DISCRETIONARY FUND**

<b>Existence of Program</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	9	2	
Specific Schools	D,G,JC,NL,NM, NS,OG,P,R	CC,H	

<b>PTA Dollar Allocation</b>	<b>\$250 or Less</b>	<b>&gt; \$250 up to \$500</b>	<b>More than \$500</b>
Number of Schools		4	5
Specific Schools		D,JC,NL,NS	G,NM,OG,P,R

**STAFF DEVELOPMENT**

<b>PTA Allocates Dollars</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	3	8	
Specific Schools	D,JC,R	CC,G,H,NL,NM NS,OG,P	

**FACILITIES/BEAUTIFICATION/SAFETY**

<b>PTA Dollar Allocation</b>	<b>Less than \$500</b>	<b>&gt; \$500 &amp; &lt;\$2,000</b>	<b>More than \$2,000</b>
Number of Schools	4	3	4
Specific Schools	G,H,NL,OG	CC,JC,P	D*,NM**,NS***,R

\*D - Spent on \$1,500 for Safety Monitor for pick-up

\*\*NM – Spent \$4,000 to purchase area rugs for tiled classrooms and \$4,500 for traffic coordinator

\*\*\*NS - \$75,000 for air-conditioning project

GL, CC & JC – \$46,229 total spent by the three schools for supplemental playground equipment

OG – Just finished paying for front steps

P – Just finished paying for air-conditioning

**BEFORE/AFTERS**

G – Took registration on-line

<b>Financial Model</b>	<b>Break-Even</b>	<b>Fundraiser</b>	<b>Other</b>
Number of Schools	8	2	1
Specific Schools	D,G,JC,NL,NM, NS,OG,R	CC,P	H

H- Paid for out of Title 1 Program and charge based on a sliding scale. 2-days of reading; 2-days of math; one day of enrichment

**HOME SCHOOL COMMUNICATION****LANGUAGES**

<b>Address Other Languages</b>	<b>Spanish</b>	<b>Japanese</b>	<b>Other</b>
Number of Schools	5	1	
Specific Schools	CC,H,JC,NL,P	CC	

**SUMMER MAILING** – Includes PTA Welcome Letter, Phone Chain Lists, PTA Membership Form, White Card, Green Cards, etc.

<b>Mailing Method</b>	<b>Piggyback on Principals</b>	<b>Separate Mailing</b>	<b>Some via mail/ Bulk in 1<sup>st</sup> Friday Folder</b>	<b>End of Previous School Year</b>	<b>Need to get Info</b>
Number of Schools	4	3	2	1	1
Specific Schools	CC,JC,NS,OG	H,NL,P	D,G	R	NM

### MODEL FOR COPIER USE

<b>Copier Use Model</b>	<b>Use schools PTA Pays for Paper</b>	<b>Use Schools PTA Pays for Copier</b>	<b>Outside Vendor</b>	<b>Use Schools, but no PTA \$</b>
Number of Schools	4	2	2	3
Specific Schools	G,H,NL,NM	CC,JC	D,R	NS, OG,P

### Parent Education

#### GRADE LEVEL COFFEES

<b>Hold Grade Level Coffees</b>	<b>Yes</b>	<b>No</b>	<b>Other</b>
Number of Schools	7	4	
Specific Schools	CC,D,NL,NM,NS,OG,P	G,H,JC,R	

<b>Times of PTA Meetings</b>	<b>AM</b>	<b>PM</b>	<b>AM/PM</b>
Number of Schools	3	4	4
Specific Schools	JC,NS*,P*	CC**,G,H,NL	D,NM,OG,R

H-Diversity Books Clubs paid for with Title One \$  
H-ESL/Technology through Adult Education  
NS\* & P\* – one meeting held in the evening  
CC – one meeting held in the morning

**Outreach/Grants/Scholarships****STUDENT COUNCIL SERVICE CLUB**

<b>Existence of Students Council or Service Club</b>	<b>Yes</b>	<b>No</b>	<b>Other</b>
Number of Schools	11	0	
Specific Schools	CC,D,G,H,JC,NL, NM,NS,OG,P,R		

**VARIOUS SCHOLARSHIPS**

Including High School, PTAC, Summer School, Instrument Rentals

<b>PTA Dollar Allocation</b>	<b>Less than \$1,000</b>	<b>&gt; \$1000 &amp; &lt;\$4,000</b>	<b>More than \$4,000</b>
Number of Schools	0	8	3
Specific Schools		D,H,JC,NL,NS, OG,P,R	CC,G,NM

**Special Events****FAMILY/SOCIAL EVENTS/"FUN" RAISERS****CONCERTS**

All schools have some type musical concert

<b>Existence of Program</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	11		
Specific Schools	CC,D,G,H,JC,NL, NM,NS,OG,P,R		

<b>PTA Dollar Allocation</b>	<b>\$0</b>	<b>&gt; \$1 and &lt;\$500</b>	<b>More than \$500</b>
Number of Schools	4	4	2
Specific Schools	D,G,OG,P	CC,H,NL,NS	JC,NM

**FIELD DAY**

<b>Existence of Program</b>	<b>YES</b>	<b>NO</b>	<b>Other</b>
Number of Schools	11		
Specific Schools	CC,D,G,H,JC,NL, NM,NS,OG,P,R		

<b>PTA Dollar Allocation</b>	<b>Less than \$250</b>	<b>&gt;\$250 &amp; Up to \$500</b>	<b>More than \$500</b>
Number of Schools	4	4	3
Specific Schools	NL,NM,OG,R	CC,JC,NS,P	D,G,H

**Volunteer Issues– Positions PTAs have difficulty filling**

<b>Areas in Need</b>	<b>Afters</b>	<b>Fundraisers</b>	<b>Child Check</b>	<b>Day to Day</b>	<b>Health &amp; Safety</b>
Specific Schools	CC, NL,OG,R	CC,NL	JC,NL, NS	H,NL	NL,
	<b>Student Publishing</b>	<b>Special Education</b>			
Specific Schools	NS	NL,NS			

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**APPENDIX B**

**INTERVIEW PROTOCOL**

*Overview of interview procedures and goals*

**INTERVIEW QUESTIONS**

What types of activities does the PTA provide in the following categories by grade?

Enrichment (arts and education)

How are programs identified?

To what extent are they curriculum-related?

Is there a plan for the number of programs per grade level or group of grades?

Technology

Basics (computers, printers, etc.)?

Emerging (SmartBoards, etc.)?

Discretionary allocation to teachers

Per teacher allocation each year?

Distribution method (advance, reimbursement, other)

Professional development

Types of activities (conferences, workshops, consultants, etc.)

Needs identification?

Facilities, school beautification

Types of projects undertaken and/or planned?

Relationship to overall facilities planning, including capital?

Before &/or Afters

Financial model (profit, loss, district subsidy)

District supplemental program?

% of parent (?)

Outreach/scholarship

What does this mean?

How does your school community identify financial needs of families and respond in terms of field trip cost support, etc.?

Is "Free & Reduced Lunch" a factor?

Field trip support

Type?

Frequency

What are the most successful major fundraisers?

Does your school have identified but unmet enrichment needs?

Similar to other schools?

Different from other schools?

GREENWICH PUBLIC SCHOOLS  
YEAR-END FINANCIAL REPORT  
2005-2006

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OVERVIEW

The format of the fiscal year 2005-06 financial report is in large part unchanged from the format developed for 2004-05. Based on Board feedback additional detail has been provided about Town in-kind services (i.e., employee benefits, pro-rated cost of Town attorney's office, etc.) that are included in the calculation of net current expenditure per pupil. Budgetary variance analysis and reporting are provided on a monthly basis and are not included as part of this expenditure report.

Much of the data in this report provides a high level aggregated view of District expenditures. As noted last year the aggregation of data to address provisions of policies E-020 and L-040) poses some unique challenges, specifically the ability to make year to year comparisons given the ongoing refinement our accounting conventions.

DATA SETS

This financial report contains two data sections. Section A. includes some of the most highly aggregated data in the report and focuses on district expenditures for education from all sources. This section also includes operating statements for the district's self-supporting programs (food services, continuing education, and summer school) and a comparative statement for operating (non-instructional) expenditures.

Section B. includes comparative data showing program expenditures by location (school, District/Havemeyer), as well as aggregated (district-wide) expenditures by program.

ANALYSIS and HIGHLIGHTS

The Greenwich Public Schools expenditures, including in-kind services from all funding sources, rose 7.85% to a total of \$150,637,000. The most significant factor was an increase of 4.4 million in capital expenditures over the prior year. Adjusting for this yielded a net increase of 5.06%. Approximately 94.8% of all public education expenditures were funded through local tax dollars, adjusting for Special Education Excess Cost reimbursements totaling \$1.8 million and Education Cost Sharing (ECS) and other revenue (deposited in the Town General Fund) of approximately \$2.48 million. A small reduction from 2004-05 to 2005-06 in the percentage of District operating expenditures funded through the local appropriation is offset by the increase in capital appropriation and expenditures. It is important to note that the variance in total expenditures between Schedule A.1 and Schedule A.3 is the result of how major construction expenditures are treated for state reporting purposes (basis for Schedule A.3).

Operating budget expenditures rose 4.46 % to \$110.27 million that amounts to 73.2% of all 2005-06 education expenditures. Expenditures via shared services with other Town departments, including but not limited to employee benefits costs, rose 5.57% to \$26.6 million representing 17.65% of total expenditures. In cooperation with the Town Finance Department, the methodology for computing some components of shared service costs has been refined since last year's financial report.

Delineated by expense type, general and special education expenditures from all sources (Schedule A.3) rose 8.66% with property (capital) and purchased services, including utilities, showing the highest percentage increases. Purchased service expenditures were still below 2003-04 levels despite the large increase between 2004-05 and 2005-06. Expenditures for public transportation rose less than 1%, primarily as a result of reduced expenditures (increased efficiency) for special education transportation. Enrollment and other variables are used to apportion expenditures by grade level. It is important to note that capital and utility expenditures are apportioned only to the general education area and are not included as part of special education program expenditures.

Special education program expenditures for 2005-06 remained relatively flat, with an increase of only 2.75% over the prior year. Although out-of-district tuition costs rose 14.71%, this increase was offset by significant reductions in transportation and purchased services expenditures. In addition, deferred and retroactive payments for certain bargaining unit contracts had minimal impact on the salary expenses of this program.

Food Services (S-Fund) program ran a small operating deficit of (\$18,841) for fiscal 05-06. This is an improvement over the prior year, but contributed to an increase the negative revolving fund balance at year-end estimated at -\$73,808. While the 06-07 budget factored in the negative fund balance from 04-05, it incorrectly assumed a break-even-or-better position in 05-06.

The Greenwich Continuing Education enrichment program financial statement reflects significant improvements under new program leadership. The program ran only a small operating deficit of -\$9,764 versus -\$29,096 in 04-05. All but \$3,131 of this deficit was covered through funds available in the revolving fund. Year to year comparisons of operating performance are complicated by the use of reserved for restricted receipts (RRR) accounts used to post cash receipt and draw down revenue. In an accounting convention change since last year's statement, operating profit/loss is defined as RRR receipts less actual program expenses.

The District's Summer School Program is also a self-supporting program operating through a RRR account. The program operated at a small deficit for 05-06 with expenses exceeding revenues by \$13, 349. This was made up by drawing down accumulated RRR funds to cover program expenses.

Support and non-instructional programs expenditures (operations) now represent 23.75% of District operating budget expenditures. Facilities expenditures include but are not limited to utilities and custodial services including overtime. Personnel expenditures

include but are not limited to substitutes and other contractual obligations. Among the reasons for this increase were skyrocketing utilities costs, expenditures for retroactive pay when collective bargaining agreements were settled, and the reorganization and separate accounting of both the IT/MIS and Communications departments.

Section B. provides detail related to the District's execution of its resource allocation model. Expenditures at each location and each program can be monitored through this tool to substantiate the use of resources in implementing the strategic directives and educational initiatives. Continued work on program definition and expensing discipline will be required for this to become a reliable tool. For example, expenditures in program 68 (schools) at all locations and grade levels represent a high percentage of overall instructional program expenditures. Without drilling down further is difficult to ascertain program priorities. The change to a new accounting convention (budgeting and expensing method) for elementary teachers heavily distorted comparisons to prior years. Similarly, the creation of new programs for Extended School Year and Intramural Sports preclude year-to-year comparisons as these programs were previously commingled within other programs.

### CONCLUSION

While the data and analysis provided are pre-audit, they represent the District's commitment to sound financial management practices and continuous improvement in several key areas:

- a. Alignment of accounting conventions with external reporting requirements.
- b. Development of financial reports, which facilitate the analysis of resource allocation priorities and trends.
- c. Development and use of analysis tools which facilitate cost-benefit analysis and return-on-investment for priority initiatives.
- d. Coordination and alignment of District and Town systems and practices.

**GREENWICH PUBLIC SCHOOLS**  
**2005-06 YEAR END FINANCIAL REPORT**

Unaudited\*

Prior year amounts may be revised for audit adjustments and representative comparative analysis.

**SCHEDULE A-3 EXPENDITURES FROM ALL SOURCES ( EXCLUDING ADULT EDUCATION)**

<b>Regular Education &amp; Special Education</b>									
<b>PK - 12</b>	<b>2004</b>	<b>% TOT</b>	<b>2005</b>	<b>% TOT</b>	<b>2006</b>	<b>% TOT</b>	<b>\$ Chg</b>	<b>% Chg</b>	
Salaries	\$84,337,472	66.25%	\$89,622,993	67.41%	\$94,225,593	65.23%	\$4,602,600	5.14%	
Employee Benefits	\$17,971,842	14.12%	\$19,657,455	14.79%	\$21,237,162	14.70%	\$1,579,707	8.04%	
Purchased Services	\$12,611,406	9.91%	\$9,782,713	7.36%	\$11,851,181	8.20%	\$2,068,468	21.14%	
Transportation (Public)	\$3,632,439	2.85%	\$3,881,198	2.92%	\$3,905,377	2.70%	\$24,179	0.62%	
Tuition	\$2,792,338	2.19%	\$3,046,713	2.29%	\$3,494,809	2.42%	\$448,096	14.71%	
Supplies	\$4,225,936	3.32%	\$4,000,122	3.01%	\$4,560,925	3.16%	\$560,803	14.02%	
Property	\$1,729,153	1.36%	\$2,956,666	2.22%	\$4,974,152	3.44%	\$2,017,486	68.24%	
Other	\$0	0.00%	\$0	0.00%	\$206,867	0.14%	\$206,867	n/a	
<b>Total</b>	<b>\$127,300,586</b>		<b>\$132,947,860</b>		<b>\$144,456,066</b>		<b>\$11,508,206</b>	<b>8.66%</b>	
<b>Regular Education Only</b>									
<b>PK - 8</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>	<b>% TOT</b>	<b>\$ Chg</b>	<b>% Chg</b>	
Salaries	\$44,087,346	34.63%	\$49,360,630	37.13%	\$52,152,676	36.10%	\$2,792,046	5.66%	
Employee Benefits	\$12,760,007	10.02%	\$10,817,000	8.14%	\$11,805,856	8.17%	\$988,856	9.14%	
Purchased Services	\$9,477,055	7.44%	\$7,198,357	5.41%	\$8,943,674	6.19%	\$1,745,317	24.25%	
Tuition	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
Supplies	\$2,765,979	2.17%	\$2,617,831	1.97%	\$2,975,502	2.06%	\$357,671	13.66%	
Property	\$1,227,586	0.96%	\$1,980,347	1.49%	\$3,378,881	2.34%	\$1,398,534	70.62%	
Other	\$0	0.00%	\$0	0.00%	\$140,595	0.10%	\$140,595	n/a	
<b>Total</b>	<b>\$70,317,973</b>		<b>\$71,974,165</b>		<b>\$79,397,184</b>		<b>\$7,423,019</b>	<b>10.31%</b>	
<b>Regular Education Only</b>									
<b>Gr 9-12</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>	<b>% TOT</b>	<b>\$ Chg</b>	<b>% Chg</b>	
Salaries	\$18,007,507	14.15%	\$21,154,556	15.91%	\$22,351,147	15.47%	\$1,196,591	5.66%	
Employee Benefits	\$5,211,835	4.09%	\$4,635,857	3.49%	\$5,059,652	3.50%	\$423,795	9.14%	
Purchased Services	\$3,870,909	3.04%	\$3,082,018	2.32%	\$3,833,003	2.65%	\$750,985	24.37%	
Tuition	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	
Supplies	\$1,129,766	0.89%	\$1,121,927	0.84%	\$1,275,215	0.88%	\$153,288	13.66%	
Property	\$785,733	0.62%	\$848,720	0.64%	\$1,448,092	1.00%	\$599,372	70.62%	
Other	\$0	0.00%	\$0	0.00%	\$60,255	0.04%	\$60,255	n/a	
<b>Total</b>	<b>\$29,005,750</b>		<b>\$30,843,078</b>		<b>\$34,027,364</b>		<b>\$3,184,286</b>	<b>10.32%</b>	

<b>GREENWICH PUBLIC SCHOOLS</b>									
<b>2005-06 YEAR END FINANCIAL REPORT</b>									
Unaudited*									
Prior year amounts may be revised for audit adjustments and representative comparative analysis.									
<b>Special Education</b>									
<b>PK - 12</b>	<b>2004</b>	<b>% TOT</b>	<b>2005</b>	<b>% TOT</b>	<b>2006</b>	<b>% TOT</b>	<b>\$ Chg</b>	<b>% Chg</b>	
Salaries	\$19,107,349	15.01%	\$19,107,807	14.37%	\$19,721,770	13.65%	\$613,963	3.21%	
Employee Benefits	\$3,175,270	2.49%	\$4,204,596	3.16%	\$4,371,654	3.03%	\$167,058	3.97%	
Purchased Services	\$1,399,807	1.10%	\$1,521,042	1.14%	\$1,232,237	0.85%	(\$288,805)	-18.99%	
Transportation	\$1,430,029	1.12%	\$1,790,420	1.35%	\$1,664,100	1.15%	(\$126,320)	-7.06%	
Tuition	\$2,792,338	2.19%	\$3,046,713	2.29%	\$3,494,809	2.42%	\$448,096	14.71%	
Supplies	\$291,125	0.23%	\$260,364	0.20%	\$246,573	0.17%	(\$13,791)	-5.30%	
Property	\$105,111	0.08%	\$127,599	0.10%	\$147,179	0.10%	\$19,580	15.34%	
Other	\$159	0.00%	\$0	0.00%	\$6,017	0.00%	\$6,017	n/a	
<b>Total</b>	<b>\$28,301,188</b>		<b>\$30,058,541</b>		<b>30,884,339</b>		<b>\$825,798</b>	<b>2.75%</b>	
<b>Special Education as a % of Total Education Spending</b>									
<b>PK - 12</b>	<b>2004</b>		<b>2005</b>		<b>2006</b>		<b>%CHG</b>		
Salaries	22.66%		21.32%		20.93%		-1.83%		
Employee Benefits	17.67%		21.39%		20.58%		-3.76%		
Purchased Services	11.10%		15.55%		10.40%		-33.13%		
Transportation	39.37%		46.13%		42.61%		-7.63%		
Tuition	100.00%		100.00%		100.00%		0.00%		
Supplies	6.89%		6.51%		5.41%		-16.94%		
Property	6.08%		4.32%		2.96%		-31.44%		
Other	0.00%		0.00%		2.91%		n/a		
<b>Total</b>	<b>22.23%</b>		<b>22.61%</b>		<b>21.38%</b>		<b>-5.44%</b>		

<b>GREENWICH PUBLIC SCHOOLS</b>							
<b>2005-06 YEAR END FINANCIAL REPORT</b>							
Unaudited*							
Prior year amounts may be revised for audit adjustments and representative comparative analysis.							
<b>SCHEDULE A-4</b>		<b>Self Funding Programs</b>					
<b>Food Services Department / S- FUND</b>		<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>Chg %</b>	
<b>2005-2006</b>	Beginning Fund Balance	<u>\$207,141</u>	<u>\$193,765</u>	<u>\$178,389</u>	<u>(\$54,967)</u>		
<b>REVENUES</b>	Student Sales	\$2,938,524	\$3,061,922	\$3,064,825	\$3,261,197	6.41%	
	Vending	\$13,287	\$10,054	\$5,750	\$5,657	-1.61%	
	Special Events	\$55,293	\$56,140	\$52,874	\$43,482	-17.76%	
	Debit Card Adjustment	(\$48,509)	(\$29,553)	(\$66,049)	\$32,080	-148.57%	
	Net Sales	<u>\$2,958,595</u>	<u>\$3,098,563</u>	<u>\$3,057,400</u>	<u>\$3,342,417</u>	9.32%	
	Federal Reimbursements	\$273,938	\$295,056	\$305,770	\$307,661	0.62%	
	State & Other Reimb	\$140,900	\$126,068	\$132,852	\$133,512	0.50%	
	Bank Interest	\$16,743	\$10,275	\$20,822	\$35,616	71.05%	
	Misc Revenue	\$0	\$27,138	\$0	\$0	#DIV/0!	
	Total Revenue	<u>\$3,390,176</u>	<u>\$3,557,100</u>	<u>\$3,516,845</u>	<u>\$3,819,206</u>	8.60%	
<b>EXPENDITURES</b>	100-Series - Sal & Related	\$1,867,956	\$1,946,879	\$2,028,278	\$2,057,936	1.46%	
	200-Series - Purc Srv	\$14,185	\$25,499	\$26,906	\$23,790	-11.58%	
	300- Series - Supplies	\$1,379,327	\$1,490,925	\$1,503,822	\$1,475,968	-1.85%	
	400- Series - Maintenance	\$70,787	\$90,606	\$82,298	\$92,130	11.95%	
	700 - Contrib OtherTown Funds*	\$0	\$0	\$0	\$185,000	#DIV/0!	
	800 - Misc Exp	\$392	\$1,347	\$1,818	\$3,223	77.32%	
	Total Operating Expense	<u>\$3,332,646</u>	<u>\$3,555,256</u>	<u>\$3,643,121</u>	<u>\$3,838,047</u>	5.35%	
	Operating P/L	<u>\$57,531</u>	<u>\$1,844</u>	<u>(\$126,277)</u>	<u>(\$18,841)</u>		
<b>CAPITAL</b>	S Fund Capital Expend	<u>\$70,907</u>	<u>\$17,220</u>	<u>\$107,079</u>	<u>\$0</u>		
	Total Oper & Capital	<u>(\$13,376)</u>	<u>(\$15,376)</u>	<u>(\$233,356)</u>	<u>(\$18,841)</u>		
	<b>Ending Fund Balance</b>	<b><u>\$193,765</u></b>	<b><u>\$178,389</u></b>	<b><u>(\$54,967)</u></b>	<b><u>(\$73,808)</u></b>		

\* Represents Benefits Costs Paid to TOG Per 2 Yr phase in. Balance of cost reflected in IN-Kind Services.

<b>GREENWICH PUBLIC SCHOOLS</b>					
<b>2005-06 YEAR END FINANCIAL REPORT</b>					
Unaudited*					
Prior year amounts may be revised for audit adjustments and representative comparative analysis.					
<b>Greenwich Continuing Ed Prog 96</b>			<b><u>2004-05</u></b>	<b><u>2005-06</u></b>	<b><u>%Chg</u></b>
<b>2005-2006</b>					
RRR	Begining Fund Balance		\$4,664	\$18,241	
RRR	Receipts - Net of Refund Etc.		\$395,940	\$332,788	-15.95%
GCE- BUD	Revenue / Drawdowns		\$382,363	\$339,421	-11.23%
GCE	Expenditure		\$425,036	\$342,552	-19.41%
GCE	Operating Surplus/ Deficit		(\$29,096)	(\$9,764)	-66.44%
RRR	Ending Fund		\$18,241	\$11,608	
	BOE Operating Budget Variance		<b><u>(\$42,673)</u></b>	<b><u>(\$3,131)</u></b>	
<b>Summer School - Program 94</b>			<b><u>2004-05</u></b>	<b><u>2005-06</u></b>	<b><u>%Chg</u></b>
<b>2005-2006</b>					
RRR	Begining Fund Balance		\$192,114	\$200,657	
RRR	Revenues - Net of Refunds Etc.		\$82,492	\$97,804	18.56%
Prog 94	Drawdowns		\$73,949	\$116,991	58.20%
Prog 94	Expenditure		\$73,611	\$111,153	51.00%
Prog 94	Operating Surplus/ Deficit		\$8,881	(\$13,349)	-250.31%
RRR	Ending Fund Balance		\$200,657	\$181,470	
	BOE Operating Budget Variance		<b><u>\$338</u></b>	<b><u>\$5,838</u></b>	
	Note* Net of ESY Revenue Est. 30k / 06'				

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
<b>102</b>	<b>HAMILTON AVENUE SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	56,545	58,519	60,496	62,474	2.14%	2.13%	2.06%	2.14%	-0.18%	-0.07%	-0.22%	-0.12%
614	ESL	86,772	75,454	97,350	105,299	3.28%	2.75%	3.31%	3.60%	0.96%	0.39%	0.73%	1.01%
616	FOREIGN LANGUAGE	58,929	65,780	78,841	90,324	2.23%	2.39%	2.68%	3.09%	1.86%	1.64%	1.23%	1.14%
618	HEALTH	45,723	68,178	49,307	0	1.73%	2.48%	1.67%	0.00%	-0.78%	-0.20%	-0.38%	0.00%
624	LANGUAGE ARTS	124,245	133,494	141,749	7,315	4.70%	4.86%	4.82%	0.25%	-1.70%	-1.37%	-1.23%	-0.01%
626	READING	557,944	567,912	553,932	156,078	21.09%	20.67%	18.82%	5.34%	0.98%	0.99%	-0.56%	0.33%
628	MATHEMATICS	189,982	206,091	224,876	2,553	7.18%	7.50%	7.64%	0.09%	-2.22%	-1.86%	-1.59%	-0.13%
630	MUSIC	72,378	69,095	69,206	79,312	2.74%	2.52%	2.35%	2.71%	-0.78%	-1.00%	-1.14%	-1.16%
632	PHYSICAL EDUCATION	60,453	81,291	94,339	113,640	2.29%	2.96%	3.20%	3.88%	-2.29%	-1.50%	-1.16%	-0.55%
634	SCIENCE	103,809	113,564	122,631	2,810	3.92%	4.13%	4.17%	0.10%	-1.30%	-1.01%	-0.92%	-0.02%
636	SOCIAL STUDIES	110,388	119,644	128,196	2,055	4.17%	4.36%	4.35%	0.07%	-1.33%	-1.10%	-1.04%	-0.01%
638	GIFTED TALENTED	81,474	110,202	101,498	123,589	3.08%	4.01%	3.45%	4.22%	0.22%	0.50%	-0.31%	0.50%
640	SCHOOL LIBRARIES	160,247	175,645	108,469	124,929	6.06%	6.39%	3.68%	4.27%	1.03%	1.29%	-1.31%	-0.52%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	53,106	53,933	56,669	0.00%	1.93%	1.83%	1.94%	0.00%	0.34%	0.24%	0.26%
653	SPECIAL ED	227,944	127,868	205,036	266,164	8.62%	4.65%	6.97%	9.10%	-0.90%	-3.80%	-2.08%	0.21%
660	PSYCHOLOGICAL	85,115	46,006	45,963	0	3.22%	1.67%	1.56%	0.00%	1.53%	0.12%	-0.08%	-2.00%
662	SCHOOL SOCIAL WORK	40,298	41,979	43,574	90,461	1.52%	1.53%	1.48%	3.09%	0.02%	0.31%	0.62%	2.70%
664	SPEECH & HEARING	75,127	61,166	62,020	26,697	2.84%	2.23%	2.11%	0.91%	0.80%	-0.18%	0.19%	-0.82%
666	PRE SCHOOLS	425	67,920	237,372	192,157	0.02%	2.47%	8.06%	6.57%	-1.21%	1.58%	6.27%	4.37%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,038,900	0.00%	0.00%	0.00%	35.51%	0.00%	0.00%	0.00%	-5.73%
668	SCHOOLS	471,384	479,246	422,482	344,875	17.82%	17.45%	14.35%	11.79%	5.86%	5.97%	3.24%	0.94%
670	STAFF DEVELOPMENT	36,031	24,851	42,447	39,163	1.36%	0.90%	1.44%	1.34%	-0.07%	-0.55%	0.03%	0.04%
	<b>TOTAL HAMILTON AVE SCHOOL</b>	<b>2,645,213</b>	<b>2,747,010</b>	<b>2,943,715</b>	<b>2,925,464</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>													
<b>Board of Education Operation Budget</b>													
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b>103</b>	<b>GLENVILLE SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	79,078	84,214	87,840	92,573	2.70%	2.66%	2.75%	2.97%	0.39%	0.46%	0.47%	0.71%
614	ESL	79,598	83,629	98,182	101,707	2.72%	2.64%	3.07%	3.26%	0.40%	0.28%	0.50%	0.67%
616	FOREIGN LANGUAGE	0	0	29,130	50,017	0.00%	0.00%	0.91%	1.60%	-0.37%	-0.75%	-0.54%	-0.35%
618	HEALTH	84,887	64,289	69,487	0	2.90%	2.03%	2.18%	0.00%	0.39%	-0.66%	0.12%	0.00%
624	LANGUAGE ARTS	179,850	194,854	204,307	13,032	6.14%	6.15%	6.40%	0.42%	-0.26%	-0.08%	0.35%	0.16%
626	READING	567,972	620,472	664,152	165,932	19.39%	19.59%	20.79%	5.32%	-0.72%	-0.09%	1.41%	0.32%
628	MATHEMATICS	269,941	294,842	315,762	20,348	9.22%	9.31%	9.89%	0.65%	-0.19%	-0.06%	0.66%	0.43%
630	MUSIC	86,433	96,549	80,479	84,832	2.95%	3.05%	2.52%	2.72%	-0.57%	-0.47%	-0.97%	-1.15%
632	PHYSICAL EDUCATION	171,165	155,033	162,627	169,084	5.84%	4.89%	5.09%	5.42%	1.27%	0.43%	0.73%	0.99%
634	SCIENCE	146,792	160,078	173,415	4,793	5.01%	5.05%	5.43%	0.15%	-0.22%	-0.09%	0.35%	0.04%
636	SOCIAL STUDIES	156,735	170,311	182,356	1,520	5.35%	5.38%	5.71%	0.05%	-0.15%	-0.08%	0.31%	-0.03%
638	GIFTED TALENTED	95,963	109,339	122,004	128,309	3.28%	3.45%	3.82%	4.11%	0.42%	-0.06%	0.06%	0.38%
640	SCHOOL LIBRARIES	178,400	177,342	207,692	175,991	6.09%	5.60%	6.50%	5.64%	1.06%	0.50%	1.50%	0.85%
646	STUDENT ACTIVITIES	313	0	0	0	0.01%	0.00%	0.00%	0.00%	-0.49%	-0.50%	-0.53%	-0.43%
649	NURSING	0	50,311	52,779	56,672	0.00%	1.59%	1.65%	1.82%	0.00%	-0.01%	0.06%	0.14%
653	SPECIAL ED	280,847	330,413	268,632	237,220	9.59%	10.43%	8.41%	7.60%	0.07%	1.98%	-0.63%	-1.28%
660	PSYCHOLOGICAL	41,958	43,702	0	4,980	1.43%	1.38%	0.00%	0.16%	-0.25%	-0.17%	-1.65%	-1.84%
662	SCHOOL SOCIAL WORK	64,477	45,209	0	0	2.20%	1.43%	0.00%	0.00%	0.70%	0.21%	-0.86%	-0.39%
664	SPEECH & HEARING	60,919	67,952	72,788	77,895	2.08%	2.15%	2.28%	2.50%	0.04%	-0.26%	0.36%	0.76%
666	PRE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-1.22%	-0.89%	-1.79%	-2.20%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,384,281	0.00%	0.00%	0.00%	44.37%	0.00%	0.00%	0.00%	3.13%
668	SCHOOLS	347,773	352,794	336,096	326,012	11.87%	11.14%	10.52%	10.45%	-0.08%	-0.34%	-0.59%	-0.40%
670	STAFF DEVELOPMENT	35,695	66,158	66,603	24,900	1.22%	2.09%	2.09%	0.80%	-0.22%	0.63%	0.67%	-0.50%
	<b>TOTAL GLENVILLE SCHOOL</b>	<b>2,928,795</b>	<b>3,167,492</b>	<b>3,194,330</b>	<b>3,120,096</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
104	NEW LEBANON SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From Elementary Average			
610	ART	44,255	33,039	31,389	32,642	2.02%	1.41%	1.26%	1.27%	-0.30%	-0.79%	-1.01%	-0.99%
614	ESL	48,741	85,453	87,841	89,571	2.22%	3.65%	3.54%	3.48%	-0.09%	1.29%	0.96%	0.89%
616	FOREIGN LANGUAGE	0	0	34,860	54,033	0.00%	0.00%	1.40%	2.10%	-0.37%	-0.75%	-0.05%	0.15%
618	HEALTH	73,470	54,126	44,106	0	3.35%	2.31%	1.78%	0.00%	0.84%	-0.37%	-0.28%	0.00%
624	LANGUAGE ARTS	116,547	121,660	122,211	4,564	5.32%	5.19%	4.92%	0.18%	-1.08%	-1.04%	-1.13%	-0.08%
626	READING	486,872	517,708	530,122	240,415	22.21%	22.09%	21.34%	9.33%	2.11%	2.41%	1.96%	4.33%
628	MATHEMATICS	184,477	192,742	182,301	7,781	8.42%	8.23%	7.34%	0.30%	-0.99%	-1.14%	-1.89%	0.08%
630	MUSIC	76,247	77,892	91,116	110,622	3.48%	3.32%	3.67%	4.30%	-0.04%	-0.19%	0.18%	0.43%
632	PHYSICAL EDUCATION	79,829	73,748	78,115	90,780	3.64%	3.15%	3.14%	3.52%	-0.93%	-1.31%	-1.22%	-0.91%
634	SCIENCE	97,987	104,725	101,493	2,268	4.47%	4.47%	4.08%	0.09%	-0.76%	-0.67%	-1.00%	-0.03%
636	SOCIAL STUDIES	105,464	113,353	108,548	2,552	4.81%	4.84%	4.37%	0.10%	-0.69%	-0.62%	-1.03%	0.02%
638	GIFTED TALENTED	75,400	88,287	120,767	129,463	3.44%	3.77%	4.86%	5.03%	0.58%	0.26%	1.10%	1.30%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-5.03%	-5.10%	-5.00%	-4.79%
640	SCHOOL LIBRARIES	156,967	166,062	181,401	149,903	7.16%	7.09%	7.30%	5.82%	6.66%	6.58%	6.77%	5.39%
649	NURSING	0	51,041	51,074	53,625	0.00%	2.18%	2.06%	2.08%	0.00%	0.58%	0.46%	0.40%
653	SPECIAL ED	223,215	196,998	223,384	288,011	10.18%	8.41%	8.99%	11.18%	0.67%	-0.04%	-0.05%	2.30%
660	PSYCHOLOGICAL	32,718	34,064	42,427	95,373	1.49%	1.45%	1.71%	3.70%	-0.19%	-0.10%	0.06%	1.70%
662	SCHOOL SOCIAL WORK	40,298	41,980	43,574	0	1.84%	1.79%	1.75%	0.00%	0.34%	0.57%	0.89%	-0.39%
664	SPEECH & HEARING	22,208	59,267	63,765	66,708	1.01%	2.53%	2.57%	2.59%	-1.03%	0.13%	0.65%	0.86%
666	PRE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-1.22%	-0.89%	-1.79%	-2.20%
667	K-5 CLASSROOM TEACHERS	0	0	0	783,373	0.00%	0.00%	0.00%	30.42%	0.00%	0.00%	0.00%	-10.82%
668	SCHOOLS	289,867	296,175	312,506	329,650	13.23%	12.64%	12.58%	12.80%	1.27%	1.17%	1.46%	1.95%
670	STAFF DEVELOPMENT	37,214	34,923	33,665	44,205	1.70%	1.49%	1.35%	1.72%	0.26%	0.03%	-0.06%	0.41%
	TOTAL NEW LEBANON SCHOOL	<u>2,191,777</u>	<u>2,343,243</u>	<u>2,484,664</u>	<u>2,575,539</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>													
<b>Board of Education Operation Budget</b>													
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b>105</b>	<b>COS COB SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	92,779	89,759	90,510	93,695	2.92%	2.84%	2.90%	2.89%	0.61%	0.64%	0.62%	0.64%
614	ESL	75,127	86,005	86,070	91,243	2.37%	2.72%	2.76%	2.82%	0.05%	0.36%	0.18%	0.22%
616	FOREIGN LANGUAGE	0	0	31,509	47,800	0.00%	0.00%	1.01%	1.48%	-0.37%	-0.75%	-0.44%	-0.47%
618	HEALTH	63,289	62,677	61,410	0	1.99%	1.98%	1.97%	0.00%	-0.52%	-0.70%	-0.08%	0.00%
624	LANGUAGE ARTS	190,012	185,673	181,732	8,676	5.98%	5.87%	5.82%	0.27%	-0.41%	-0.36%	-0.22%	0.01%
626	READING	605,460	608,320	615,868	231,575	19.07%	19.22%	19.73%	7.15%	-1.04%	-0.46%	0.35%	2.15%
628	MATHEMATICS	286,759	284,138	276,782	4,669	9.03%	8.98%	8.87%	0.14%	-0.38%	-0.39%	-0.36%	-0.08%
630	MUSIC	138,852	144,708	142,637	146,472	4.37%	4.57%	4.57%	4.52%	0.86%	1.06%	1.08%	0.65%
632	PHYSICAL EDUCATION	154,621	158,462	164,537	172,224	4.87%	5.01%	5.27%	5.31%	0.29%	0.55%	0.91%	0.88%
634	SCIENCE	166,451	164,691	159,782	7,018	5.24%	5.20%	5.12%	0.22%	0.01%	0.06%	0.04%	0.10%
636	SOCIAL STUDIES	173,420	170,671	165,633	4,799	5.46%	5.39%	5.31%	0.15%	-0.04%	-0.07%	-0.09%	0.07%
638	GIFTED TALENTED	89,912	104,491	90,921	138,439	2.83%	3.30%	2.91%	4.27%	-0.03%	-0.21%	-0.85%	0.54%
640	SCHOOL LIBRARIES	171,538	175,560	167,435	181,999	5.40%	5.55%	5.36%	5.62%	0.37%	0.45%	0.37%	0.82%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	50,767	51,957	54,360	0.00%	1.60%	1.66%	1.68%	0.00%	0.01%	0.07%	0.00%
653	SPECIAL ED	507,574	378,102	362,455	315,756	15.98%	11.95%	11.61%	9.74%	6.46%	3.49%	2.57%	0.86%
660	PSYCHOLOGICAL	49,078	51,095	88,349	91,661	1.55%	1.61%	2.83%	2.83%	-0.14%	0.06%	1.19%	0.83%
662	SCHOOL SOCIAL WORK	48,358	51,095	6,116	0	1.52%	1.61%	0.20%	0.00%	0.02%	0.40%	-0.66%	-0.39%
664	SPEECH & HEARING	0	19,385	0	0	0.00%	0.61%	0.00%	0.00%	-2.04%	-1.79%	-1.92%	-1.73%
666	PRE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-1.22%	-0.89%	-1.79%	-2.20%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,291,302	0.00%	0.00%	0.00%	39.85%	0.00%	0.00%	0.00%	-1.39%
668	SCHOOLS	315,828	339,110	343,386	358,830	9.95%	10.71%	11.00%	11.07%	-2.01%	-0.76%	-0.11%	0.22%
670	STAFF DEVELOPMENT	46,506	40,600	34,358	0	1.46%	1.28%	1.10%	0.00%	0.03%	-0.17%	-0.31%	-1.30%
	<b>TOTAL COS COB SCHOOL</b>	<b>3,175,565</b>	<b>3,165,309</b>	<b>3,121,448</b>	<b>3,240,517</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
106	JULIAN CURTISS SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From Elementary Average			
610	ART	43,937	42,822	45,329	48,969	1.49%	1.34%	1.33%	1.31%	-0.83%	-0.86%	-0.95%	-0.94%
614	ESL	78,286	86,968	94,209	99,206	2.65%	2.72%	2.76%	2.66%	0.33%	0.36%	0.18%	0.06%
616	FOREIGN LANGUAGE	0	119,754	66,617	80,330	0.00%	3.75%	1.95%	2.15%	-0.37%	3.00%	0.50%	0.20%
618	HEALTH	56,766	58,689	61,832	0	1.92%	1.84%	1.81%	0.00%	-0.59%	-0.85%	-0.24%	0.00%
624	LANGUAGE ARTS	170,426	173,157	191,569	8,351	5.77%	5.42%	5.61%	0.22%	-0.63%	-0.81%	-0.44%	-0.04%
626	READING	645,425	650,112	653,017	244,655	21.84%	20.34%	19.11%	6.55%	1.73%	0.65%	-0.27%	1.55%
628	MATHEMATICS	258,872	266,170	278,162	8,616	8.76%	8.33%	8.14%	0.23%	-0.65%	-1.04%	-1.09%	0.01%
630	MUSIC	108,117	94,612	106,439	109,484	3.66%	2.96%	3.11%	2.93%	0.14%	-0.55%	-0.37%	-0.94%
632	PHYSICAL EDUCATION	140,687	138,086	140,543	156,644	4.76%	4.32%	4.11%	4.20%	0.18%	-0.14%	-0.25%	-0.24%
634	SCIENCE	141,653	145,689	152,718	4,139	4.79%	4.56%	4.47%	0.11%	-0.43%	-0.58%	-0.61%	0.00%
636	SOCIAL STUDIES	152,629	155,442	162,749	2,535	5.16%	4.86%	4.76%	0.07%	-0.34%	-0.60%	-0.63%	-0.01%
638	GIFTED TALENTED	78,994	88,616	108,561	103,467	2.67%	2.77%	3.18%	2.77%	-0.19%	-0.74%	-0.58%	-0.96%
640	SCHOOL LIBRARIES	168,752	170,929	185,298	192,897	5.71%	5.35%	5.42%	5.17%	0.68%	0.25%	0.42%	0.37%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	50,311	51,074	60,483	0.00%	1.57%	1.49%	1.62%	0.00%	-0.02%	-0.10%	-0.06%
653	SPECIAL ED	348,318	351,210	471,298	448,586	11.79%	10.99%	13.79%	12.01%	2.27%	2.54%	4.75%	3.13%
660	PSYCHOLOGICAL	40,898	42,579	15,260	57,224	1.38%	1.33%	0.45%	1.53%	-0.30%	-0.22%	-1.20%	-0.47%
662	SCHOOL SOCIAL WORK	40,898	47,535	115,902	46,870	1.38%	1.49%	3.39%	1.26%	-0.12%	0.27%	2.53%	0.87%
664	SPEECH & HEARING	68,095	135,054	87,149	90,461	2.30%	4.22%	2.55%	2.42%	0.26%	1.82%	0.63%	0.69%
666	PRE SCHOOLS	67,984	11,642	69,804	244,061	2.30%	0.36%	2.04%	6.54%	1.08%	-0.53%	0.25%	4.34%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,344,273	0.00%	0.00%	0.00%	36.00%	0.00%	0.00%	0.00%	-5.23%
668	SCHOOLS	304,251	324,856	317,831	336,773	10.30%	10.16%	9.30%	9.02%	-1.66%	-1.31%	-1.81%	-1.83%
670	STAFF DEVELOPMENT	40,219	42,491	41,903	45,710	1.36%	1.33%	1.23%	1.22%	-0.07%	-0.13%	-0.19%	-0.08%
	TOTAL JULIAN CURTISS SCHOOL	<u>2,955,208</u>	<u>3,196,725</u>	<u>3,417,263</u>	<u>3,733,734</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>													
<b>Board of Education Operation Budget</b>													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
<b>107</b>	<b>NORTH STREET SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	71,441	50,482	73,262	48,975	2.42%	1.56%	1.98%	1.29%	0.10%	-0.64%	-0.30%	-0.96%
614	ESL	38,886	39,037	47,412	53,922	1.32%	1.21%	1.28%	1.42%	-1.00%	-1.16%	-1.30%	-1.17%
616	FOREIGN LANGUAGE	0	0	38,790	45,390	0.00%	0.00%	1.05%	1.20%	-0.37%	-0.75%	-0.40%	-0.75%
618	HEALTH	97,856	129,071	81,973	0	3.31%	3.99%	2.21%	0.00%	0.80%	1.30%	0.16%	0.00%
624	LANGUAGE ARTS	243,864	228,064	240,888	9,372	8.26%	7.05%	6.50%	0.25%	1.86%	0.82%	0.45%	-0.01%
626	READING	617,061	644,069	700,535	120,538	20.89%	19.90%	18.89%	3.17%	0.79%	0.22%	-0.49%	-1.83%
628	MATHEMATICS	347,559	358,488	376,027	15,584	11.77%	11.08%	10.14%	0.41%	2.36%	1.71%	0.91%	0.19%
630	MUSIC	132,063	137,295	143,370	165,015	4.47%	4.24%	3.87%	4.34%	0.96%	0.73%	0.38%	0.48%
632	PHYSICAL EDUCATION	103,131	115,506	104,927	112,060	3.49%	3.57%	2.83%	2.95%	-1.08%	-0.89%	-1.53%	-1.48%
634	SCIENCE	188,332	192,991	204,105	7,075	6.38%	5.96%	5.50%	0.19%	1.15%	0.82%	0.42%	0.07%
636	SOCIAL STUDIES	202,619	205,560	218,465	3,196	6.86%	6.35%	5.89%	0.08%	1.36%	0.89%	0.49%	0.00%
638	GIFTED TALENTED	74,897	87,202	98,689	103,748	2.54%	2.69%	2.66%	2.73%	-0.32%	-0.82%	-1.10%	-1.00%
640	SCHOOL LIBRARIES	140,134	158,958	171,481	163,214	4.74%	4.91%	4.62%	4.30%	-0.28%	-0.19%	-0.37%	-0.50%
646	STUDENT ACTIVITIES	538	0	0	0	0.02%	0.00%	0.00%	0.00%	-0.48%	-0.50%	-0.53%	-0.43%
649	NURSING	0	53,215	50,962	54,115	0.00%	1.64%	1.37%	1.42%	0.00%	0.05%	-0.22%	-0.26%
653	SPECIAL ED	139,499	289,159	413,627	415,517	4.72%	8.93%	11.15%	10.94%	-4.80%	0.48%	2.11%	2.06%
660	PSYCHOLOGICAL	41,958	50,858	15,260	88,410	1.42%	1.57%	0.41%	2.33%	-0.26%	0.02%	-1.23%	0.33%
662	SCHOOL SOCIAL WORK	40,898	42,579	78,155	0	1.38%	1.32%	2.11%	0.00%	-0.12%	0.10%	1.25%	-0.39%
664	SPEECH & HEARING	69,649	74,468	79,551	84,908	2.36%	2.30%	2.15%	2.24%	0.32%	-0.10%	0.23%	0.50%
666	PRE SCHOOLS	0	0	171,676	200,336	0.00%	0.00%	4.63%	5.27%	-1.22%	-0.89%	2.84%	3.08%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,693,335	0.00%	0.00%	0.00%	44.59%	0.00%	0.00%	0.00%	3.35%
668	SCHOOLS	366,677	352,635	360,518	355,263	12.42%	10.89%	9.72%	9.35%	0.46%	-0.58%	-1.39%	-1.50%
670	STAFF DEVELOPMENT	36,337	27,254	38,573	57,916	1.23%	0.84%	1.04%	1.52%	-0.20%	-0.61%	-0.38%	0.22%
	<b>TOTAL NORTH STREET SCHOOL</b>	<b>2,953,399</b>	<b>3,236,892</b>	<b>3,708,247</b>	<b>3,797,887</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
108	PARKWAY SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From Elementary Average			
610	ART	81,538	83,576	87,883	91,935	2.65%	2.80%	2.90%	3.11%	0.34%	0.60%	0.62%	0.86%
614	ESL	35,258	38,518	43,136	45,231	1.15%	1.29%	1.42%	1.53%	-1.17%	-1.07%	-1.15%	-1.06%
616	FOREIGN LANGUAGE	0	0	43,064	66,188	0.00%	0.00%	1.42%	2.24%	-0.37%	-0.75%	-0.03%	0.29%
618	HEALTH	76,987	108,755	62,346	0	2.50%	3.65%	2.06%	0.00%	-0.01%	0.96%	0.00%	0.00%
624	LANGUAGE ARTS	213,112	200,878	187,925	4,997	6.93%	6.73%	6.19%	0.17%	0.53%	0.51%	0.15%	-0.09%
626	READING	653,776	565,236	579,536	134,023	21.25%	18.95%	19.10%	4.53%	1.15%	-0.74%	-0.27%	-0.47%
628	MATHEMATICS	325,793	295,942	284,296	2,125	10.59%	9.92%	9.37%	0.07%	1.18%	0.56%	0.14%	-0.15%
630	MUSIC	105,200	98,230	111,441	137,626	3.42%	3.29%	3.67%	4.65%	-0.10%	-0.22%	0.19%	0.79%
632	PHYSICAL EDUCATION	157,478	159,160	177,945	148,309	5.12%	5.33%	5.87%	5.02%	0.54%	0.87%	1.50%	0.58%
634	SCIENCE	176,806	159,855	154,919	2,483	5.75%	5.36%	5.11%	0.08%	0.52%	0.22%	0.02%	-0.03%
636	SOCIAL STUDIES	190,613	170,759	164,625	3,160	6.20%	5.72%	5.43%	0.11%	0.69%	0.26%	0.03%	0.02%
638	GIFTED TALENTED	72,487	93,641	118,778	102,414	2.36%	3.14%	3.92%	3.46%	-0.50%	-0.37%	0.16%	-0.27%
640	SCHOOL LIBRARIES	168,992	168,905	197,636	158,837	5.49%	5.66%	6.51%	5.37%	0.46%	0.56%	1.52%	0.58%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	43,154	43,951	50,131	0.00%	1.45%	1.45%	1.70%	0.00%	-0.15%	-0.15%	0.01%
653	SPECIAL ED	347,085	333,402	290,657	280,197	11.28%	11.18%	9.58%	9.48%	1.76%	2.72%	0.54%	0.59%
660	PSYCHOLOGICAL	59,581	70,883	91,925	95,373	1.94%	2.38%	3.03%	3.23%	0.25%	0.83%	1.38%	1.23%
662	SCHOOL SOCIAL WORK	40,898	20,150	0	0	1.33%	0.68%	0.00%	0.00%	-0.17%	-0.54%	-0.86%	-0.39%
664	SPEECH & HEARING	6,647	0	0	0	0.22%	0.00%	0.00%	0.00%	-1.82%	-2.40%	-1.92%	-1.73%
666	PRE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-1.22%	-0.89%	-1.79%	-2.20%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,232,876	0.00%	0.00%	0.00%	41.70%	0.00%	0.00%	0.00%	0.46%
668	SCHOOLS	319,249	327,918	349,100	354,398	10.38%	10.99%	11.51%	11.99%	-1.58%	-0.48%	0.39%	1.14%
670	STAFF DEVELOPMENT	44,686	44,419	44,615	46,430	1.45%	1.49%	1.47%	1.57%	0.02%	0.03%	0.05%	0.27%
	TOTAL PARKWAY SCHOOL	<u>3,076,184</u>	<u>2,983,381</u>	<u>3,033,779</u>	<u>2,956,735</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>													
<b>Board of Education Operation Budget</b>													
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b>109</b>	<b>DUNDEE SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	52,084	54,407	66,523	71,034	1.88%	1.94%	2.34%	2.38%	-0.43%	-0.26%	0.06%	0.13%
614	ESL	38,771	50,193	111,550	95,270	1.40%	1.79%	3.92%	3.19%	-0.91%	-0.57%	1.35%	0.60%
616	FOREIGN LANGUAGE	57,098	61,362	76,357	59,746	2.07%	2.19%	2.69%	2.00%	1.70%	1.44%	1.24%	0.05%
618	HEALTH	49,867	88,454	60,657	0	1.80%	3.16%	2.13%	0.00%	-0.71%	0.48%	0.08%	0.00%
624	LANGUAGE ARTS	142,375	156,870	174,223	975	5.15%	5.60%	6.13%	0.03%	-1.25%	-0.62%	0.08%	-0.23%
626	READING	481,251	526,617	531,367	107,258	17.41%	18.81%	18.69%	3.59%	-2.70%	-0.87%	-0.69%	-1.41%
628	MATHEMATICS	225,854	251,170	270,876	1,940	8.17%	8.97%	9.53%	0.06%	-1.24%	-0.39%	0.30%	-0.16%
630	MUSIC	77,117	99,103	76,517	120,762	2.79%	3.54%	2.69%	4.04%	-0.73%	0.03%	-0.80%	0.18%
632	PHYSICAL EDUCATION	101,383	100,443	108,753	123,286	3.67%	3.59%	3.83%	4.13%	-0.91%	-0.87%	-0.54%	-0.30%
634	SCIENCE	122,874	134,785	149,007	1,632	4.44%	4.82%	5.24%	0.05%	-0.78%	-0.33%	0.16%	-0.06%
636	SOCIAL STUDIES	132,843	144,870	160,175	93	4.81%	5.18%	5.63%	0.00%	-0.70%	-0.28%	0.24%	-0.08%
638	GIFTED TALENTED	99,358	110,581	133,584	104,082	3.59%	3.95%	4.70%	3.49%	0.73%	0.44%	0.94%	-0.24%
640	SCHOOL LIBRARIES	116,708	141,333	155,700	161,479	4.22%	5.05%	5.48%	5.41%	-0.81%	-0.05%	0.48%	0.61%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	50,485	51,074	53,380	0.00%	1.80%	1.80%	1.79%	0.00%	0.21%	0.20%	0.11%
653	SPECIAL ED	207,882	192,673	147,556	182,028	7.52%	6.88%	5.19%	6.10%	-2.00%	-1.57%	-3.85%	-2.79%
660	PSYCHOLOGICAL	51,524	53,162	82,733	85,836	1.86%	1.90%	2.91%	2.87%	0.18%	0.35%	1.26%	0.87%
662	SCHOOL SOCIAL WORK	32,238	34,064	4,078	0	1.17%	1.22%	0.14%	0.00%	-0.34%	0.00%	-0.72%	-0.39%
664	SPEECH & HEARING	141,936	74,468	63,641	67,926	5.13%	2.66%	2.24%	2.27%	3.09%	0.26%	0.32%	0.54%
666	PRE SCHOOLS	231,935	122,641	26,630	1,200	8.39%	4.38%	0.94%	0.04%	7.16%	3.49%	-0.85%	-2.16%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,363,106	0.00%	0.00%	0.00%	45.65%	0.00%	0.00%	0.00%	4.41%
668	SCHOOLS	347,624	280,119	329,275	316,441	12.57%	10.01%	11.58%	10.60%	0.62%	-1.47%	0.47%	-0.25%
670	STAFF DEVELOPMENT	53,930	71,196	62,783	68,408	1.95%	2.54%	2.21%	2.29%	0.52%	1.09%	0.79%	0.99%
	<b>TOTAL DUNDEE SCHOOL</b>	<b>2,764,653</b>	<b>2,798,996</b>	<b>2,843,058</b>	<b>2,985,881</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
110	NORTH MIANUS SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From Elementary Average			
610	ART	83,385	88,358	92,113	93,395	2.73%	2.75%	2.70%	2.79%	0.41%	0.55%	0.43%	0.54%
614	ESL	113,622	96,553	81,450	84,105	3.72%	3.00%	2.39%	2.51%	1.40%	0.64%	-0.19%	-0.08%
616	FOREIGN LANGUAGE	0	0	28,718	65,304	0.00%	0.00%	0.84%	1.95%	-0.37%	-0.75%	-0.61%	0.00%
618	HEALTH	68,830	72,919	75,179	0	2.25%	2.27%	2.21%	0.00%	-0.26%	-0.42%	0.16%	0.00%
624	LANGUAGE ARTS	214,158	236,382	222,219	8,584	7.00%	7.34%	6.52%	0.26%	0.61%	1.12%	0.47%	0.00%
626	READING	596,196	622,146	620,113	110,721	19.50%	19.33%	18.20%	3.31%	-0.61%	-0.35%	-1.18%	-1.69%
628	MATHEMATICS	296,128	328,476	338,495	4,249	9.69%	10.20%	9.93%	0.13%	0.28%	0.84%	0.70%	-0.10%
630	MUSIC	97,683	100,226	116,683	126,924	3.20%	3.11%	3.42%	3.79%	-0.32%	-0.40%	-0.06%	-0.07%
632	PHYSICAL EDUCATION	163,777	170,850	172,002	154,336	5.36%	5.31%	5.05%	4.61%	0.78%	0.85%	0.69%	0.18%
634	SCIENCE	161,611	178,376	185,818	2,562	5.29%	5.54%	5.45%	0.08%	0.06%	0.40%	0.37%	-0.04%
636	SOCIAL STUDIES	175,573	196,220	200,208	6,686	5.74%	6.10%	5.87%	0.20%	0.24%	0.64%	0.48%	0.12%
638	GIFTED TALENTED	99,449	110,171	148,433	143,369	3.25%	3.42%	4.36%	4.29%	0.39%	-0.09%	0.60%	0.56%
640	SCHOOL LIBRARIES	141,838	155,002	157,933	163,031	4.64%	4.82%	4.63%	4.87%	-0.39%	-0.28%	-0.36%	0.08%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	49,038	45,978	50,010	0.00%	1.52%	1.35%	1.50%	0.00%	-0.07%	-0.25%	-0.19%
653	SPECIAL ED	319,452	278,033	363,493	298,959	10.45%	8.64%	10.67%	8.94%	0.93%	0.19%	1.62%	0.05%
660	PSYCHOLOGICAL	41,958	43,702	90,725	94,173	1.37%	1.36%	2.66%	2.82%	-0.31%	-0.19%	1.02%	0.82%
662	SCHOOL SOCIAL WORK	40,298	40,942	0	0	1.32%	1.27%	0.00%	0.00%	-0.18%	0.05%	-0.86%	-0.39%
664	SPEECH & HEARING	55,006	59,267	63,765	68,541	1.80%	1.84%	1.87%	2.05%	-0.24%	-0.56%	-0.05%	0.32%
666	PRE SCHOOLS	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-1.22%	-0.89%	-1.79%	-2.20%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,465,866	0.00%	0.00%	0.00%	43.83%	0.00%	0.00%	0.00%	2.59%
668	SCHOOLS	344,187	344,910	371,034	361,993	11.26%	10.72%	10.89%	10.82%	-0.70%	-0.76%	-0.23%	-0.03%
670	STAFF DEVELOPMENT	44,128	47,308	33,745	41,743	1.44%	1.47%	0.99%	1.25%	0.01%	0.01%	-0.43%	-0.05%
	TOTAL NORTH MIANUS SCHOOL	<u>3,057,278</u>	<u>3,218,877</u>	<u>3,408,105</u>	<u>3,344,551</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
111	OLD GREENWICH SCHOOL	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	45,607	50,817	57,263	62,953	1.55%	1.66%	1.83%	1.99%	-0.77%	-0.54%	-0.45%	-0.26%
614	ESL	69,649	65,303	63,641	67,926	2.36%	2.13%	2.03%	2.15%	0.05%	-0.23%	-0.55%	-0.44%
616	FOREIGN LANGUAGE	0	0	34,045	56,841	0.00%	0.00%	1.09%	1.80%	-0.37%	-0.75%	-0.36%	-0.15%
618	HEALTH	89,016	109,299	69,373	0	3.02%	3.57%	2.21%	0.00%	0.51%	0.88%	0.16%	0.00%
624	LANGUAGE ARTS	192,643	203,724	206,845	18,382	6.53%	6.65%	6.60%	0.58%	0.14%	0.42%	0.55%	0.32%
626	READING	581,018	582,816	611,434	111,066	19.70%	19.01%	19.50%	3.52%	-0.41%	-0.67%	0.12%	-1.48%
628	MATHEMATICS	293,954	299,223	314,313	2,525	9.97%	9.76%	10.02%	0.08%	0.56%	0.40%	0.80%	-0.14%
630	MUSIC	115,534	126,155	133,497	139,345	3.92%	4.12%	4.26%	4.42%	0.40%	0.60%	0.77%	0.55%
632	PHYSICAL EDUCATION	142,776	150,559	124,892	130,917	4.84%	4.91%	3.98%	4.15%	0.27%	0.45%	-0.38%	-0.28%
634	SCIENCE	158,853	161,984	172,631	5,128	5.39%	5.28%	5.51%	0.16%	0.16%	0.14%	0.42%	0.05%
636	SOCIAL STUDIES	171,631	173,267	182,840	892	5.82%	5.65%	5.83%	0.03%	0.31%	0.19%	0.43%	-0.05%
638	GIFTED TALENTED	89,760	107,586	121,796	120,599	3.04%	3.51%	3.88%	3.82%	0.18%	0.00%	0.13%	0.09%
640	SCHOOL LIBRARIES	172,474	180,366	183,156	183,411	5.85%	5.88%	5.84%	5.81%	0.82%	0.78%	0.84%	1.02%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	33,925	45,223	49,020	0.00%	1.11%	1.44%	1.55%	0.00%	-0.49%	-0.15%	-0.13%
653	SPECIAL ED	236,093	185,809	224,828	266,501	8.01%	6.06%	7.17%	8.45%	-1.51%	-2.39%	-1.87%	-0.44%
660	PSYCHOLOGICAL	45,552	21,469	4,939	0	1.54%	0.70%	0.16%	0.00%	-0.14%	-0.85%	-1.49%	-2.00%
662	SCHOOL SOCIAL WORK	43,922	33,584	4,022	0	1.49%	1.10%	0.13%	0.00%	-0.01%	-0.12%	-0.73%	-0.39%
664	SPEECH & HEARING	68,664	141,406	72,872	36,665	2.33%	4.61%	2.32%	1.16%	0.29%	2.21%	0.41%	-0.57%
666	PRE SCHOOLS	52,920	52,342	110,603	136,150	1.79%	1.71%	3.53%	4.31%	0.57%	0.81%	1.74%	2.12%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,338,841	0.00%	0.00%	0.00%	42.43%	0.00%	0.00%	0.00%	1.19%
668	SCHOOLS	336,351	341,734	345,668	383,236	11.41%	11.15%	11.02%	12.14%	-0.55%	-0.33%	-0.09%	1.30%
670	STAFF DEVELOPMENT	42,520	44,287	51,793	45,231	1.44%	1.44%	1.65%	1.43%	0.01%	-0.01%	0.24%	0.13%
	TOTAL OLD GREENWICH SCHOOL	<u>2,948,936</u>	<u>3,065,655</u>	<u>3,135,675</u>	<u>3,155,629</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>													
<b>Board of Education Operation Budget</b>													
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>
<b>112</b>	<b>RIVERSIDE SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				<b>Variance From Elementary Average</b>			
610	ART	78,887	87,970	90,651	95,005	2.79%	2.94%	2.91%	2.80%	0.48%	0.74%	0.64%	0.55%
614	ESL	65,569	70,123	75,522	79,806	2.32%	2.34%	2.43%	2.35%	0.00%	-0.02%	-0.15%	-0.24%
616	FOREIGN LANGUAGE	0	0	36,579	70,587	0.00%	0.00%	1.18%	2.08%	-0.37%	-0.75%	-0.27%	0.13%
618	HEALTH	84,586	67,199	69,706	0	2.99%	2.25%	2.24%	0.00%	0.48%	-0.44%	0.19%	0.00%
624	LANGUAGE ARTS	229,000	214,842	206,537	7,485	8.10%	7.18%	6.64%	0.22%	1.71%	0.96%	0.59%	-0.04%
626	READING	545,672	573,125	605,965	139,415	19.31%	19.16%	19.48%	4.11%	-0.80%	-0.52%	0.10%	-0.89%
628	MATHEMATICS	285,935	305,047	312,774	7,841	10.12%	10.20%	10.05%	0.23%	0.71%	0.83%	0.83%	0.01%
630	MUSIC	98,889	112,646	128,145	142,350	3.50%	3.77%	4.12%	4.20%	-0.02%	0.25%	0.63%	0.33%
632	PHYSICAL EDUCATION	167,236	164,863	171,694	190,369	5.92%	5.51%	5.52%	5.62%	1.34%	1.05%	1.16%	1.18%
634	SCIENCE	182,763	175,831	171,657	538	6.47%	5.88%	5.52%	0.02%	1.24%	0.74%	0.44%	-0.10%
636	SOCIAL STUDIES	163,578	177,105	182,742	1,387	5.79%	5.92%	5.87%	0.04%	0.28%	0.46%	0.48%	-0.04%
638	GIFTED TALENTED	44,000	145,018	128,109	116,142	1.56%	4.85%	4.12%	3.43%	-1.30%	1.34%	0.36%	-0.30%
640	SCHOOL LIBRARIES	166,178	174,328	184,440	182,818	5.88%	5.83%	5.93%	5.39%	0.85%	0.73%	0.93%	0.60%
646	STUDENT ACTIVITIES	0	0	0	0	0.00%	0.00%	0.00%	0.00%	-0.50%	-0.50%	-0.53%	-0.43%
649	NURSING	0	40,072	51,074	53,600	0.00%	1.34%	1.64%	1.58%	0.00%	-0.26%	0.05%	-0.10%
653	SPECIAL ED	162,850	117,981	140,496	130,889	5.76%	3.94%	4.52%	3.86%	-3.76%	-4.51%	-4.53%	-5.02%
660	PSYCHOLOGICAL	40,898	52,810	88,349	91,661	1.45%	1.77%	2.84%	2.70%	-0.24%	0.22%	1.19%	0.70%
662	SCHOOL SOCIAL WORK	40,635	1,638	0	0	1.44%	0.05%	0.00%	0.00%	-0.06%	-1.16%	-0.86%	-0.39%
664	SPEECH & HEARING	75,127	98,156	94,486	90,461	2.66%	3.28%	3.04%	2.67%	0.62%	0.88%	1.12%	0.94%
666	PRE SCHOOLS	32,740	39,330	0	0	1.16%	1.31%	0.00%	0.00%	-0.07%	0.42%	-1.79%	-2.20%
667	K-5 CLASSROOM TEACHERS	0	0	0	1,590,424	0.00%	0.00%	0.00%	46.91%	0.00%	0.00%	0.00%	5.67%
668	SCHOOLS	326,641	337,290	335,554	354,350	11.56%	11.28%	10.79%	10.45%	-0.40%	-0.20%	-0.33%	-0.40%
670	STAFF DEVELOPMENT	35,108	35,879	36,521	45,230	1.24%	1.20%	1.17%	1.33%	-0.19%	-0.26%	-0.24%	0.03%
	<b>TOTAL RIVERSIDE SCHOOL</b>	<b>2,826,291</b>	<b>2,991,252</b>	<b>3,111,000</b>	<b>3,390,355</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>										
Board of Education Operation Budget										
<b>SCHEDULE -B2</b>										
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	
<b>ZZZ</b>	<b>All Elementary Schools Average</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				
610	ART	66,321	65,815	71,205	72,150	2.31%	2.20%	2.28%	2.25%	
614	ESL	66,389	70,658	80,578	83,026	2.32%	2.36%	2.58%	2.59%	
616	FOREIGN LANGUAGE	10,548	22,445	45,319	62,414	0.37%	0.75%	1.45%	1.95%	
618	HEALTH	71,934	80,332	64,125	0	2.51%	2.68%	2.05%	0.00%	
624	LANGUAGE ARTS	183,294	186,327	189,109	8,339	6.40%	6.23%	6.05%	0.26%	
626	READING	576,241	588,958	606,004	160,152	20.11%	19.68%	19.38%	5.00%	
628	MATHEMATICS	269,569	280,212	288,606	7,112	9.41%	9.36%	9.23%	0.22%	
630	MUSIC	100,774	105,137	109,048	123,886	3.52%	3.51%	3.49%	3.87%	
632	PHYSICAL EDUCATION	131,140	133,455	136,398	141,968	4.58%	4.46%	4.36%	4.43%	
634	SCIENCE	149,812	153,870	158,925	3,677	5.23%	5.14%	5.08%	0.11%	
636	SOCIAL STUDIES	157,772	163,382	168,776	2,625	5.51%	5.46%	5.40%	0.08%	
638	GIFTED TALENTED	81,972	105,012	117,558	119,420	2.86%	3.51%	3.76%	3.73%	
640	SCHOOL LIBRARIES	144,115	152,579	156,295	153,510	5.03%	5.10%	5.00%	4.79%	
646	STUDENT ACTIVITIES	14,347	15,097	16,491	13,628	0.50%	0.50%	0.53%	0.43%	
649	NURSING	0	47,766	49,916	53,824	0.00%	1.60%	1.60%	1.68%	
653	SPECIAL ED	272,796	252,877	282,860	284,530	9.52%	8.45%	9.04%	8.88%	
660	PSYCHOLOGICAL	48,294	46,394	51,448	64,063	1.69%	1.55%	1.65%	2.00%	
662	SCHOOL SOCIAL WORK	43,020	36,432	26,857	12,485	1.50%	1.22%	0.86%	0.39%	
664	SPEECH & HEARING	58,489	71,872	60,003	55,478	2.04%	2.40%	1.92%	1.73%	
666	PRE SCHOOLS	35,091	26,716	56,008	70,355	1.22%	0.89%	1.79%	2.20%	
667	K-5 CLASSROOM TEACHERS	0	0	0	1,320,598	0.00%	0.00%	0.00%	41.24%	
668	SCHOOLS	342,712	343,344	347,586	347,438	11.96%	11.47%	11.11%	10.85%	
670	STAFF DEVELOPMENT	41,125	43,579	44,273	41,721	1.44%	1.46%	1.42%	1.30%	
	<b>TOTAL AVERAGE ALL ELEMENTARY</b>	<b>2,865,755</b>	<b>2,992,258</b>	<b>3,127,389</b>	<b>3,202,399</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
113	CENTRAL MIDDLE SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From MS Average			
610	ART	108,957	135,635	116,675	125,824	1.98%	2.39%	2.00%	2.07%	-0.35%	-0.15%	-0.61%	-0.16%
614	ESL	95,053	75,845	64,753	69,230	1.73%	1.34%	1.11%	1.14%	0.39%	0.17%	-0.24%	-0.16%
616	FOREIGN LANGUAGE	301,657	302,275	293,252	339,441	5.48%	5.32%	5.02%	5.58%	0.15%	0.32%	0.04%	0.28%
618	HEALTH	53,785	65,067	68,985	65,508	0.98%	1.15%	1.18%	1.08%	-0.07%	0.02%	0.04%	0.03%
620	FAMILY AND CONSUMER SCIENCE	101,185	101,184	58,947	59,431	1.84%	1.78%	1.01%	0.98%	0.05%	0.11%	-0.28%	-0.31%
622	TECHNOLOGY EDUCATION	70,073	75,108	69,185	91,867	1.27%	1.32%	1.18%	1.51%	0.11%	0.11%	0.06%	0.24%
624	LANGUAGE ARTS	774,784	820,218	836,302	838,056	14.08%	14.45%	14.30%	13.78%	0.94%	0.92%	1.08%	0.65%
626	READING	117,460	114,542	97,222	132,195	2.13%	2.02%	1.66%	2.17%	-0.14%	-0.20%	-0.23%	0.04%
628	MATHEMATICS	520,271	511,820	527,147	540,691	9.45%	9.02%	9.02%	8.89%	0.16%	-0.15%	0.08%	-0.47%
630	MUSIC	272,387	288,481	277,160	288,634	4.95%	5.08%	4.74%	4.75%	0.12%	0.33%	-0.03%	0.27%
632	PHYSICAL EDUCATION	232,223	243,539	281,738	220,025	4.22%	4.29%	4.82%	3.62%	0.37%	0.27%	0.85%	-0.01%
634	SCIENCE	490,198	509,235	496,181	538,584	8.91%	8.97%	8.49%	8.85%	0.62%	0.99%	0.19%	0.49%
636	SOCIAL STUDIES	451,940	468,230	473,967	487,306	8.21%	8.25%	8.11%	8.01%	0.31%	0.52%	0.56%	0.27%
638	GIFTED TALENTED	52,627	51,099	52,697	55,117	0.96%	0.90%	0.90%	0.91%	0.02%	-0.02%	0.02%	0.19%
640	SCHOOL LIBRARIES	251,119	275,119	253,788	304,767	4.56%	4.85%	4.34%	5.01%	0.01%	0.22%	-0.09%	-0.01%
646	STUDENT ACTIVITIES	3,072	8,110	8,788	0	0.06%	0.14%	0.15%	0.00%	-0.04%	0.05%	0.08%	-0.03%
647	INTRAMURAL SPORTS	0	0	0	30,646	0.00%	0.00%	0.00%	0.50%	-1.13%	-1.32%	-1.41%	-0.03%
648	ATHLETICS	66,925	74,679	84,095	48,299	1.22%	1.32%	1.44%	0.79%	0.09%	-0.01%	0.02%	0.26%
649	NURSING	0	50,311	51,074	54,360	0.00%	0.89%	0.87%	0.89%	0.00%	-0.06%	-0.02%	0.10%
650	GUIDANCE	218,694	235,563	194,207	201,672	3.97%	4.15%	3.32%	3.32%	-0.55%	-0.32%	-1.05%	2.40%
653	SPECIAL ED	602,962	540,993	723,759	674,570	10.95%	9.53%	12.38%	11.09%	-0.19%	-1.07%	1.43%	6.90%
660	PSYCHOLOGICAL	73,833	104,364	85,668	88,410	1.34%	1.84%	1.47%	1.45%	0.49%	0.21%	-0.02%	-9.45%
662	SCHOOL SOCIAL WORK	42,414	43,225	83,252	91,661	0.77%	0.76%	1.42%	1.51%	-0.05%	-0.08%	-0.10%	0.02%
664	SPEECH & HEARING	0	0	26,027	35,932	0.00%	0.00%	0.45%	0.59%	-0.83%	-0.92%	-0.57%	-0.69%
668	SCHOOLS	552,762	537,980	569,474	644,443	10.04%	9.48%	9.74%	10.59%	-1.61%	-1.20%	-1.30%	9.58%
670	STAFF DEVELOPMENT	49,616	44,450	52,883	56,065	0.90%	0.78%	0.90%	0.92%	0.00%	-0.07%	0.09%	-10.40%
	TOTAL CENTRAL MIDDLE SCHOOL	5,503,998	5,677,071	5,847,226	6,082,734	100.00%	100.00%	100.00%	100.00%	-1.13%	-1.32%	-1.41%	0.00%

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
114	EASTERN MIDDLE SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From MS Average			
610	ART	118,568	130,069	162,684	144,373	2.21%	2.38%	2.67%	2.25%	1.05%	1.21%	1.60%	1.09%
614	ESL	50,270	54,587	81,377	78,726	0.94%	1.00%	1.34%	1.23%	-5.17%	-5.16%	-5.12%	-5.65%
616	FOREIGN LANGUAGE	322,236	284,064	335,475	355,326	6.00%	5.20%	5.51%	5.54%	5.28%	4.48%	4.85%	4.75%
618	HEALTH	62,573	68,088	71,936	74,653	1.16%	1.25%	1.18%	1.16%	-0.07%	0.00%	-0.14%	-0.04%
620	FAMILY AND CONSUMER SCIENCE	71,842	75,656	66,966	72,244	1.34%	1.38%	1.10%	1.13%	-0.18%	-0.09%	-0.26%	-0.27%
622	TECHNOLOGY EDUCATION	53,249	59,698	66,339	73,514	0.99%	1.09%	1.09%	1.15%	-9.46%	-8.49%	-9.40%	-8.39%
624	LANGUAGE ARTS	706,864	787,496	841,796	906,189	13.15%	14.40%	13.82%	14.13%	12.64%	13.77%	13.13%	13.45%
626	READING	81,594	85,394	81,489	92,799	1.52%	1.56%	1.34%	1.45%	-5.82%	-5.48%	-5.73%	-5.59%
628	MATHEMATICS	539,424	554,627	596,700	665,267	10.04%	10.14%	9.79%	10.37%	8.46%	8.50%	8.06%	8.63%
630	MUSIC	245,492	235,029	258,488	276,149	4.57%	4.30%	4.24%	4.30%	1.83%	2.01%	1.47%	1.88%
632	PHYSICAL EDUCATION	177,950	219,008	236,032	248,129	3.31%	4.01%	3.87%	3.87%	-7.04%	-6.18%	-6.04%	-6.13%
634	SCIENCE	425,627	371,363	492,749	529,959	7.92%	6.79%	8.09%	8.26%	-0.68%	-1.77%	-0.84%	-0.21%
636	SOCIAL STUDIES	443,375	423,460	466,198	531,122	8.25%	7.74%	7.65%	8.28%	4.61%	4.38%	4.35%	5.09%
638	GIFTED TALENTED	52,609	57,039	63,908	40,453	0.98%	1.04%	1.05%	0.63%	-0.53%	-0.43%	-0.28%	-0.66%
640	SCHOOL LIBRARIES	222,549	235,439	254,528	311,164	4.14%	4.31%	4.18%	4.85%	4.08%	4.13%	4.17%	4.85%
646	STUDENT ACTIVITIES	3,550	3,436	2,313	4,521	0.07%	0.06%	0.04%	0.07%	-2.06%	-2.05%	-2.18%	-1.88%
647	INTRAMURAL SPORTS	0	0	0	33,840	0.00%	0.00%	0.00%	0.53%	-4.04%	-3.85%	-4.22%	-3.71%
648	ATHLETICS	54,973	73,644	82,884	44,398	1.02%	1.35%	1.36%	0.69%	-3.02%	-2.51%	-2.86%	-3.55%
649	NURSING	0	51,275	51,074	54,360	0.00%	0.94%	0.84%	0.85%	0.00%	0.16%	-0.05%	-0.05%
650	GUIDANCE	256,056	267,722	277,023	278,956	4.76%	4.90%	4.55%	4.35%	-1.22%	-1.18%	-1.57%	-1.42%
653	SPECIAL ED	612,638	585,570	599,426	659,966	11.40%	10.71%	9.84%	10.29%	-0.38%	-1.48%	-1.12%	-1.06%
660	PSYCHOLOGICAL	0	87,404	90,725	94,173	0.00%	1.60%	1.49%	1.47%	-1.41%	0.09%	-0.15%	0.07%
662	SCHOOL SOCIAL WORK	40,298	42,580	93,446	45,830	0.75%	0.78%	1.53%	0.71%	-1.19%	-1.26%	-0.34%	-1.80%
664	SPEECH & HEARING	73,927	77,036	87,149	86,651	1.38%	1.41%	1.43%	1.35%	1.09%	0.81%	0.84%	0.75%
668	SCHOOLS	707,643	592,810	682,973	702,870	13.17%	10.84%	11.21%	10.96%	13.17%	10.84%	11.20%	10.96%
670	STAFF DEVELOPMENT	51,516	45,070	48,587	9,251	0.96%	0.82%	0.80%	0.14%	-9.60%	-10.34%	-9.80%	-11.42%
	TOTAL EASTERN MIDDLE SCHOOL	5,374,822	5,467,565	6,092,267	6,414,883	100.00%	100.00%	100.00%	100.00%	0.34%	0.11%	-0.43%	-0.30%

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION													
Board of Education Operation Budget													
		2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06	2002-2003	2003-2004	2004-2005	2005-06
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS
115	WESTERN MIDDLE SCHOOL	EXPENDITURES				ALLOCATION - % TOTAL EXPENDITURES				Variance From MS Average			
610	ART	134,545	145,288	165,362	126,232	2.89%	2.89%	3.21%	2.38%	0.56%	0.35%	0.61%	0.16%
614	ESL	62,453	57,800	84,778	83,068	1.34%	1.15%	1.65%	1.57%	0.00%	-0.01%	0.30%	0.27%
616	FOREIGN LANGUAGE	204,450	223,649	221,835	248,535	4.39%	4.45%	4.31%	4.70%	-0.94%	-0.56%	-0.67%	-0.61%
618	HEALTH	46,251	48,959	53,197	45,260	0.99%	0.97%	1.03%	0.86%	-0.05%	-0.15%	-0.10%	-0.19%
620	FAMILY AND CONSUMER SCIENCE	104,186	93,294	94,534	96,904	2.24%	1.86%	1.84%	1.83%	0.45%	0.19%	0.55%	0.55%
622	TECHNOLOGY EDUCATION	57,985	60,793	56,927	61,165	1.24%	1.21%	1.11%	1.16%	0.08%	0.00%	-0.02%	-0.12%
624	LANGUAGE ARTS	560,066	580,067	580,941	590,295	12.02%	11.54%	11.29%	11.15%	-1.12%	-1.99%	-1.93%	-1.98%
626	READING	154,924	158,538	144,837	153,925	3.33%	3.15%	2.81%	2.91%	1.05%	0.94%	0.92%	0.78%
628	MATHEMATICS	383,480	415,631	402,182	457,924	8.23%	8.27%	7.82%	8.65%	-1.06%	-0.90%	-1.12%	-0.71%
630	MUSIC	232,365	244,731	278,993	230,536	4.99%	4.87%	5.42%	4.36%	0.16%	0.12%	0.65%	-0.12%
632	PHYSICAL EDUCATION	188,379	186,815	159,536	176,188	4.04%	3.72%	3.10%	3.33%	0.19%	-0.30%	-0.86%	-0.29%
634	SCIENCE	372,366	409,844	429,067	419,133	7.99%	8.15%	8.34%	7.92%	-0.30%	0.17%	0.04%	-0.45%
636	SOCIAL STUDIES	331,626	357,841	349,859	358,647	7.12%	7.12%	6.80%	6.78%	-0.78%	-0.61%	-0.75%	-0.97%
638	GIFTED TALENTED	39,900	40,455	33,627	31,677	0.86%	0.80%	0.65%	0.60%	-0.08%	-0.11%	-0.23%	-0.12%
640	SCHOOL LIBRARIES	234,044	237,239	248,278	276,876	5.02%	4.72%	4.82%	5.23%	0.47%	0.10%	0.40%	0.21%
646	STUDENT ACTIVITIES	7,766	3,135	853	0	0.17%	0.06%	0.02%	0.00%	0.07%	-0.03%	-0.05%	-0.03%
647	INTRAMURAL SPORTS	0	0	0	30,000	0.00%	0.00%	0.00%	0.57%	-1.13%	-1.32%	-1.41%	0.04%
648	ATHLETICS	52,981	65,942	74,699	48,610	1.14%	1.31%	1.45%	0.92%	0.01%	-0.01%	0.04%	0.12%
649	NURSING	0	50,682	51,074	54,588	0.00%	1.01%	0.99%	1.03%	0.00%	0.07%	0.10%	0.11%
650	GUIDANCE	228,389	219,957	275,960	264,386	4.90%	4.38%	5.36%	5.00%	0.38%	-0.10%	0.99%	0.81%
653	SPECIAL ED	515,820	587,396	547,172	603,820	11.07%	11.69%	10.63%	11.41%	-0.07%	1.09%	-0.31%	0.51%
660	PSYCHOLOGICAL	59,182	72,296	77,298	82,574	1.27%	1.44%	1.50%	1.56%	0.41%	-0.19%	0.02%	0.07%
662	SCHOOL SOCIAL WORK	44,419	50,375	83,127	90,461	0.95%	1.00%	1.62%	1.71%	0.14%	0.16%	0.09%	0.43%
664	SPEECH & HEARING	55,006	71,833	60,163	58,217	1.18%	1.43%	1.17%	1.10%	0.35%	0.51%	0.15%	0.08%
668	SCHOOLS	549,430	596,091	633,027	665,817	11.79%	11.86%	12.30%	12.58%	0.15%	1.18%	1.27%	1.26%
670	STAFF DEVELOPMENT	38,775	47,720	38,464	37,985	0.83%	0.95%	0.75%	0.72%	-0.07%	0.10%	-0.07%	0.72%
	TOTAL WESTERN MIDDLE SCHOOL	4,658,789	5,026,370	5,145,788	5,292,821	100.00%	100.00%	100.00%	100.00%	-1.13%	-1.32%	-1.41%	0.53%

GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION										
Board of Education Operation Budget										
<b>SCHEDULE B-3</b>										
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	
<b>YYY</b>	<b>All Middle Schools Average</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				
610	ART	120,690	136,997	148,240	132,143	2.33%	2.54%	2.60%	2.23%	
614	ESL	69,259	62,744	76,970	77,008	1.34%	1.16%	1.35%	1.30%	
616	FOREIGN LANGUAGE	276,114	269,996	283,520	314,434	5.33%	5.01%	4.98%	5.30%	
618	HEALTH	54,203	60,705	64,706	61,807	1.05%	1.13%	1.14%	1.04%	
620	FAMILY AND CONSUMER SCIENCE	92,404	90,045	73,482	76,193	1.78%	1.67%	1.29%	1.29%	
622	TECHNOLOGY EDUCATION	60,436	65,199	64,151	75,515	1.17%	1.21%	1.13%	1.27%	
624	LANGUAGE ARTS	680,571	729,260	753,013	778,180	13.14%	13.53%	13.22%	13.13%	
626	READING	117,993	119,491	107,850	126,306	2.28%	2.22%	1.89%	2.13%	
628	MATHEMATICS	481,058	494,026	508,676	554,627	9.29%	9.17%	8.93%	9.36%	
630	MUSIC	250,081	256,080	271,547	265,106	4.83%	4.75%	4.77%	4.47%	
632	PHYSICAL EDUCATION	199,517	216,454	225,768	214,780	3.85%	4.02%	3.96%	3.62%	
634	SCIENCE	429,397	430,147	472,666	495,892	8.29%	7.98%	8.30%	8.37%	
636	SOCIAL STUDIES	408,980	416,510	430,008	459,025	7.90%	7.73%	7.55%	7.74%	
638	GIFTED TALENTED	48,379	49,531	50,077	42,416	0.93%	0.92%	0.88%	0.72%	
640	SCHOOL LIBRARIES	235,904	249,266	252,198	297,602	4.55%	4.62%	4.43%	5.02%	
646	STUDENT ACTIVITIES	4,796	4,894	3,985	1,507	0.09%	0.09%	0.07%	0.03%	
647	INTRAMURAL SPORTS	0	0	0	31,495	0.00%	0.00%	0.00%	0.53%	
648	ATHLETICS	58,293	71,422	80,559	31,495	1.13%	1.32%	1.41%	0.53%	
649	NURSING	0	50,756	51,074	47,102	0.00%	0.94%	0.90%	0.79%	
650	GUIDANCE	234,380	241,080	249,063	54,436	4.53%	4.47%	4.37%	0.92%	
653	SPECIAL ED	577,140	571,320	623,452	248,338	11.14%	10.60%	10.95%	4.19%	
660	PSYCHOLOGICAL	44,338	88,021	84,564	646,118	0.86%	1.63%	1.48%	10.90%	
662	SCHOOL SOCIAL WORK	42,377	45,393	86,608	88,386	0.82%	0.84%	1.52%	1.49%	
664	SPEECH & HEARING	42,978	49,623	57,780	75,984	0.83%	0.92%	1.01%	1.28%	
668	SCHOOLS	603,278	575,627	628,491	60,267	11.65%	10.68%	11.04%	1.02%	
670	STAFF DEVELOPMENT	46,636	45,747	46,645	671,043	0.90%	0.85%	0.82%	11.32%	
	<b>TOTAL Middle Schools Average</b>	<u>5,179,203</u>	<u>5,390,335</u>	<u>5,695,094</u>	<u>5,927,208</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	

<b>GREENWICH PUBLIC SCHOOLS - PROGRAMMATIC EXPENDITURE ALLOCATION</b>										
Board of Education Operation Budget										
<b>SCHEDULE B-4</b>										
		<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	<b>2002-2003</b>	<b>2003-2004</b>	<b>2004-2005</b>	<b>2005-06</b>	
		<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	
<b>116</b>	<b>GREENWICH HIGH SCHOOL</b>	<b>EXPENDITURES</b>				<b>ALLOCATION - % TOTAL EXPENDITURES</b>				
610	ART	507,306	534,200	560,764	591,382	2.44%	2.37%	2.31%	2.32%	
612	BUSINESS EDUCATION	181,621	181,882	186,361	182,733	0.88%	0.81%	0.77%	0.72%	
614	ESL	240,398	263,885	258,893	296,018	1.16%	1.17%	1.07%	1.16%	
616	FOREIGN LANGUAGE	1,267,220	1,388,042	1,567,182	1,757,244	6.11%	6.16%	6.46%	6.88%	
618	HEALTH	148,105	161,299	160,467	200,727	0.71%	0.72%	0.66%	0.79%	
620	FAMILY AND CONSUMER SCIENCE	255,447	280,572	320,749	307,259	1.23%	1.24%	1.32%	1.20%	
622	TECHNOLOGY EDUCATION	314,475	332,627	329,843	357,439	1.52%	1.48%	1.36%	1.40%	
624	LANGUAGE ARTS	2,168,475	2,159,862	2,544,356	2,434,995	10.45%	9.58%	10.49%	9.53%	
626	READING	107,049	143,596	167,743	173,340	0.52%	0.64%	0.69%	0.68%	
628	MATHEMATICS	1,522,282	1,587,409	1,713,920	1,796,457	7.34%	7.04%	7.06%	7.03%	
630	MUSIC	326,284	369,638	420,106	443,366	1.57%	1.64%	1.73%	1.74%	
632	PHYSICAL EDUCATION	568,988	515,871	672,544	620,034	2.74%	2.29%	2.77%	2.43%	
634	SCIENCE	2,147,914	2,296,602	2,406,315	2,554,693	10.35%	10.19%	9.92%	10.00%	
636	SOCIAL STUDIES	1,784,384	1,930,406	2,166,453	2,163,991	8.60%	8.56%	8.93%	8.47%	
640	SCHOOL LIBRARIES	755,357	758,613	801,025	814,645	3.64%	3.36%	3.30%	3.19%	
644	COMMUNITY LEARNING PROGRAM	312,482	331,084	323,307	328,517	1.51%	1.47%	1.33%	1.29%	
645	THEATRE ARTS	11,589	40,050	1,989	0	0.06%	0.18%	0.01%	0.00%	
646	STUDENT ACTIVITIES	441,943	477,161	537,973	497,934	2.13%	2.12%	2.22%	1.95%	
647	INTRAMURAL SPORTS	0	0	0	43,249	0.00%	0.00%	0.00%	0.17%	
648	ATHLETICS	838,292	868,489	1,022,859	1,082,596	4.04%	3.85%	4.22%	4.24%	
649	NURSING	0	175,163	214,819	229,818	0.00%	0.78%	0.89%	0.90%	
650	GUIDANCE	1,240,798	1,370,522	1,483,095	1,472,544	5.98%	6.08%	6.11%	5.76%	
653	SPECIAL ED	2,444,490	2,748,456	2,659,411	2,897,626	11.78%	12.19%	10.96%	11.34%	
660	PSYCHOLOGICAL	292,569	339,253	396,790	357,730	1.41%	1.50%	1.64%	1.40%	
662	SCHOOL SOCIAL WORK	403,240	460,523	455,442	641,358	1.94%	2.04%	1.88%	2.51%	
664	SPEECH & HEARING	59,761	135,732	144,087	154,646	0.29%	0.60%	0.59%	0.61%	
666	PRE SCHOOLS	0	0	1,450	0	0.00%	0.00%	0.01%	0.00%	
668	SCHOOLS	2,190,334	2,517,610	2,571,457	2,954,054	10.56%	11.17%	10.60%	11.56%	
670	STAFF DEVELOPMENT	220,258	177,028	170,522	189,798	1.06%	0.79%	0.70%	0.74%	
	<b>TOTAL GREENWICH HIGH SCHOOL</b>	<b>20,751,060</b>	<b>22,545,574</b>	<b>24,259,921</b>	<b>25,544,192</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	



