



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

Lemma Jn-baptiste
Director of Business & Finance

To: Emily Parks, Superintendent
Date: October 2, 2020
Subject: Operating Budget Report for period ending September 30, 2020

With a few notable exceptions, FY'21 spending is at or below FY'21 levels. The table below provides a districtwide view of the spend rates in FY'21 vs. FY'20 at the end of Q1:

	FY'21 Budget Committed at Q1	FY'20 Budget Committed at Q1
Salaries	9.7%	9.7%
Contracted Services	64.9%	68.1%
Supplies	30.8%	28.1%
Other Expenses	79.8%	84.9%
Overall	17.9%	18.5%

As we dive into the cost center detail for salary and non-salary accounts, there are a few noteworthy differences. These can be explained either by COVID impacts on our budget or the timing and technical treatment of our expenses.

Salary Accounts

At a districtwide level, our salary spending at the end of Q1 is precisely in line with last year. This should be initially surprising, given that we reduced expenses by an estimated 739K due to the reduction of 10.3FTE in the spring and another 580K due to turnover (310K more than last year's net turnover of 270K).

The budget cuts led to real savings that we anticipate to leverage for COVID-related expenses. Most of the positions that were reduced were instructional. Since instructional salaries start to hit our FY'21 budget in September, we could expect up to 1/10 of the annual savings or a 104-130K reduction in expenditures as compared to budget. Some of the savings are indeed visible in the Middle School, High School, and K-12 Cost Centers (Exhibit 1) where the percentage of salary expended at Q1 is .3% to .5% lower than last year.

The reduction in expense in these cost centers is slightly counterbalanced by the addition of a .5FTE position in Elementary, through turnover.

More significantly, however, the budget cuts are counterbalanced by a technical change to where we book ESY costs. We implemented a change in where we account for ESY expenses in FY'21. Last year, ESY costs were captured in Other Expenses, a non-salary category. This year, the

salary expenses associated with ESY were charged either to the Student Services salary lines for summer programs or to the ABA salary line. This led to a shifting of about 120K in ESY expense to salary lines in Student Services and explains the higher expenditures in Student Services cost centers in FY'21.

Lastly, in the Districtwide cost centers such as Central Administration, Curriculum & Instruction, and Maintenance & Operations, 14.3% of our budget is spent as compared to 13.8% last year. About 20K of the increase is driven by stipend payments to WTA members who participated in Summer Working Groups to develop the Comprehensive Re-opening Plan. The other technical explanation is a large salary reserve in FY'20. In FY'20 our spend rate in Districtwide cost centers *looks lower* as a percentage of the corresponding budget because of a salary reserve that was budgeted here for the WTA collective bargaining process. This salary reserve wasn't being drawn down quarterly.

In future quarters, we foresee some additional impacts on our salary lines.

In Student Services, we recently added a Speech Language Pathologist assistant to support remote learning and increased a position by .3FTE in order to recruit stronger candidates and absorb a backlog of evaluations. These Student Services changes, as well as a potential increase of 2 FTE ABA staff in response to student move-in's, may be more visible in our salary lines in upcoming quarters but will not have a large impact on our budget and may be absorbed by savings elsewhere (for example, in reduced Contracted Services cost for evaluations).

Non-Salary Accounts

Overall in non-salary accounts such as Contracted Services, Supplies, and Other Expenses, we are spending more slowly than we have in prior years.

Schools have been encouraged to reserve some flexibility in their budgets and not spend down too quickly, so that they can respond to changing needs on the ground. There is a change in where we book ESY expense that reduces Student Services non-salary spending. We do not expect a net reduction in expenditures in Student Services Contracted Services or Tuitions, but there is also a slight delay in encumbering funds in these areas due to COVID and the phased re-opening of schools.

The exceptions are K-12 Instruction and the Districtwide cost centers, where we spent much more of our budget at Q1 than we did last year. This is where COVID expenditures, especially in Technology and Maintenance and Operations, are captured. We also have encumbered funds for our yellow bus contract with Connolly Transportation, which is a technical difference between FY'20 and FY'21 that explains a greater percent of the budget being committed.

COVID Impacts on Revenue and Expense

The expenditures that are reported here do not reflect an increase to our budget through the Coronavirus Reopening and CARES Act Funds, which together represent 690K in additional funding. In addition, we expect the Town of Westwood to support us by allocating

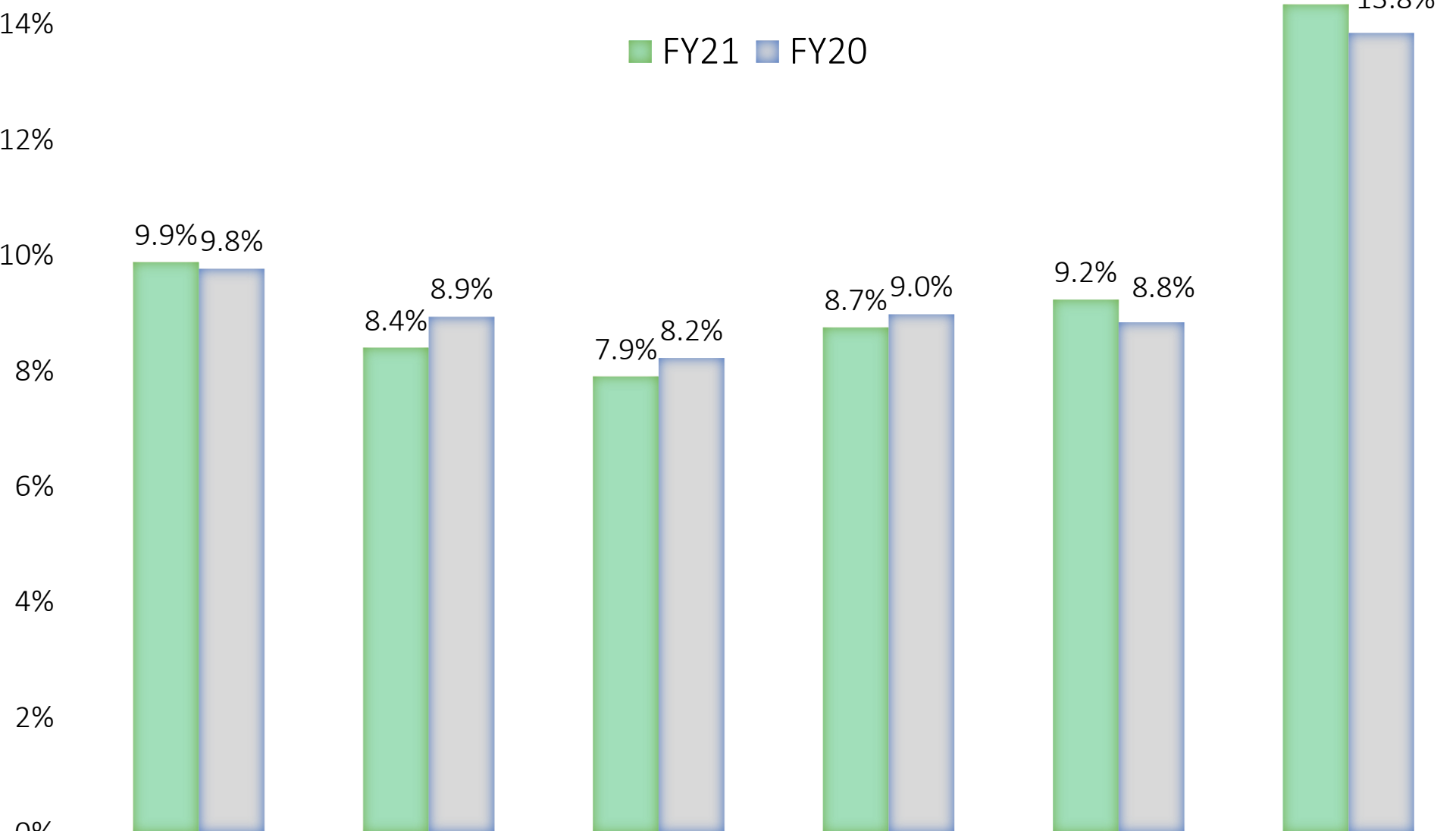
approximately 200-220K in municipal CARES funds to our Technology expenses. The application of these funding sources will re-balance our non-salary spending as a percentage of available funds.

At this time, our COVID costs (expended or committed) are still approximately 1.02M. However, we have less revenue uncertainty than we reported at our September budget update. Since our last report, we have learned that a reduction in Circuit Breaker reimbursement will not impact our FY'21 budget at all. This is because we have set aside sufficient Circuit Breaker funds when closing FY'20 to cover our anticipated FY'21 expenses.

With Circuit Breaker less of a concern, we believe our FY'21 budget will allow us to absorb revenue losses in Food Service, Bus Fees, and Building Use. We will also be monitoring our available budget to cover up to 750K in potential costs in ventilation, personal protective equipment (PPE), or utility costs this winter. We will need to use our existing resources to address up to 250K in anticipated Special Education compensatory services. Finally, we are evaluating how to further support instruction in Elementary Grades 2 and 3.

EXHIBIT 1

% SALARY EXPENDED AT Q1



	Elementary	Middle School	High School	K-12 Instruction	Student Services	District wide
FY21	9.88%	8.40%	7.90%	8.75%	9.23%	14.34%
FY20	9.77%	8.94%	8.22%	8.98%	8.84%	13.85%

% NON-SALARY COMMITTED AT Q1

FY21 FY20

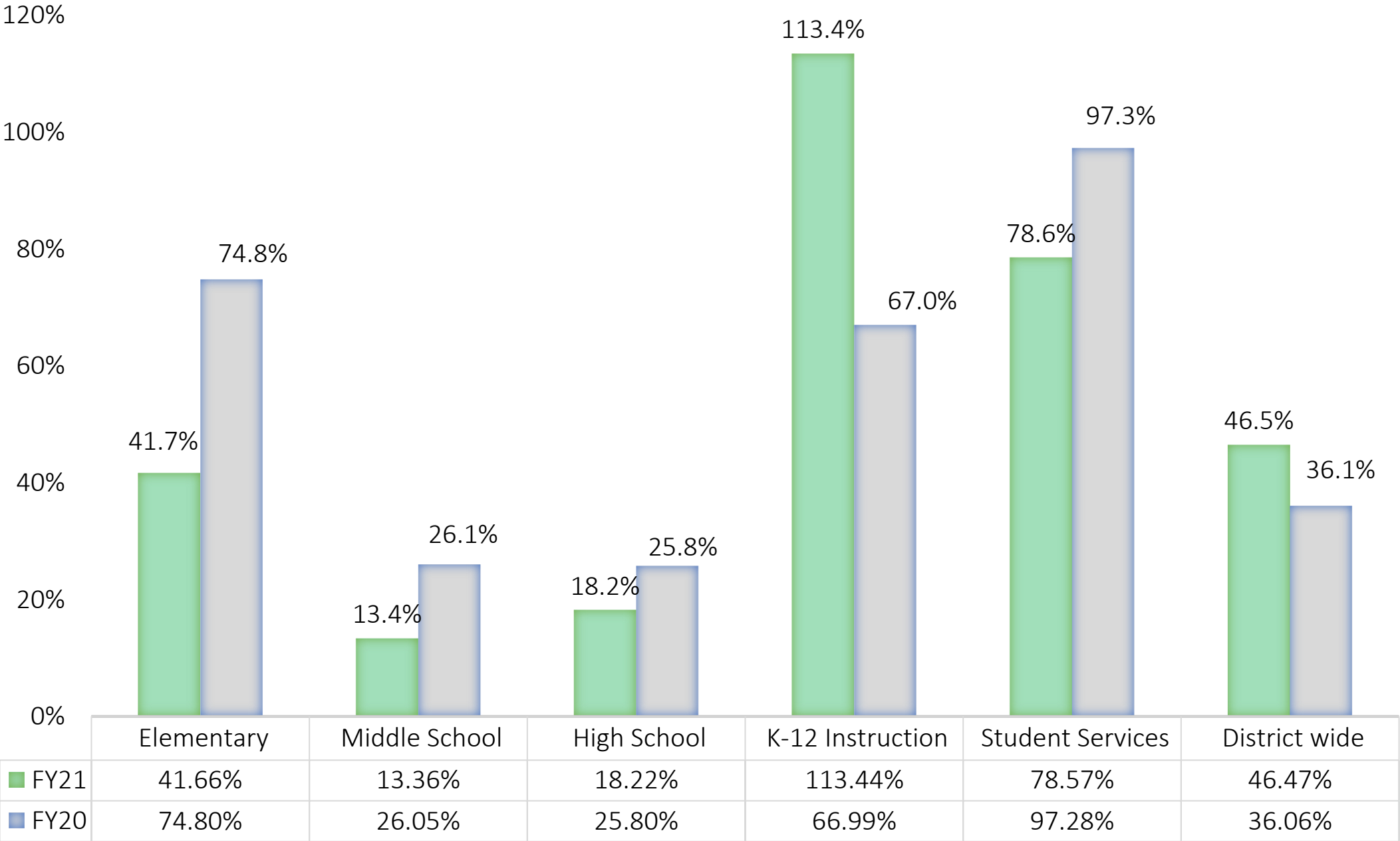


Exhibit 2 - Ranked by Size of Budget

FY21 Q1 OPERATING BUDGET
SALARIES

July 1 - Sept 30

COST CENTER	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	3,591,762	20,863	3,612,625	6,782	261,861	0	268,642	3,343,983	7.4%
391 Student Serv. - Elem.	3,457,326	0	3,457,326	0	414,592	0	414,592	3,042,734	12.0%
150 Curr. and Instruction	2,009,498	236,163	2,245,661	57,753	168,181	0	225,934	2,019,727	10.1%
500 Maint. & Oper. of Plant	1,933,292	46,874	1,980,166	0	377,890	0	377,890	1,602,276	19.1%
415 Sheehan	1,813,111	0	1,813,111	0	183,030	0	183,030	1,630,081	10.1%
414 Martha Jones	1,736,530	0	1,736,530	0	154,168	0	154,168	1,582,362	8.9%
392 Student Serv. - M. S.	1,603,961	0	1,603,961	0	132,407	0	132,407	1,471,554	8.3%
412 Downey	1,579,372	0	1,579,372	0	155,669	0	155,669	1,423,703	9.9%
413 Paul Hanlon	1,445,484	0	1,445,484	0	151,269	0	151,269	1,294,215	10.5%
290 Performing Arts	1,437,453	0	1,437,453	0	106,734	0	106,734	1,330,719	7.4%
393 Student Serv. - H.S.	1,396,340	0	1,396,340	0	136,835	0	136,835	1,259,505	9.8%
310 Science	1,312,727	0	1,312,727	0	95,996	0	95,996	1,216,731	7.3%
411 Deerfield	1,294,681	0	1,294,681	0	133,064	0	133,064	1,161,617	10.3%
100 Central Administration	1,179,127	81,700	1,260,827	0	260,558	0	260,558	1,000,269	20.7%
240 English/Language Arts	1,196,849	0	1,196,849	0	87,376	0	87,376	1,109,473	7.3%
340 Technology Education	1,107,500	0	1,107,500	0	155,972	0	155,972	951,528	14.1%
320 Social Studies	1,084,310	0	1,084,310	0	71,683	0	71,683	1,012,627	6.6%
280 Mathematics	1,072,082	0	1,072,082	0	78,622	0	78,622	993,460	7.3%
260 Guidance	1,035,341	0	1,035,341	0	83,382	0	83,382	951,960	8.1%
300 Physical Education	1,013,051	0	1,013,051	0	79,190	0	79,190	933,861	7.8%
250 Foreign Languages	981,961	0	981,961	0	71,834	0	71,834	910,127	7.3%
210 Art	875,349	0	875,349	0	67,350	0	67,350	807,999	7.7%
242 Engl./Lang. Arts	839,756	0	839,756	0	60,690	0	60,690	779,066	7.2%
312 Science	827,302	0	827,302	0	59,761	0	59,761	767,541	7.2%
431 High School	807,410	2,833	810,243	0	125,006	0	125,006	685,237	15.4%
282 Mathematics	802,827	0	802,827	0	61,615	0	61,615	741,212	7.7%
180 Libraries	772,565	0	772,565	0	46,155	0	46,155	726,410	6.0%
265 Nurse	745,683	0	745,683	0	63,330	0	63,330	682,353	8.5%
322 Social Studies	717,083	0	717,083	0	35,892	0	35,892	681,191	5.0%
600 Other Expenses	677,608	0	677,608	0	8,230	0	8,230	669,378	1.2%
421 Thurston	532,210	0	532,210	0	86,609	0	86,609	445,601	16.3%
380 Pre-School Spec. Educ.	380,327	150,000	530,327	0	43,537	0	43,537	486,790	8.2%
220 Athletics	330,631	170,275	500,906	0	19,083	0	19,083	481,823	3.8%
252 For. Lang.	323,639	0	323,639	0	26,939	0	26,939	296,700	8.3%
120 Shared Mngmt Info Serv.	117,352	0	117,352	0	28,093	0	28,093	89,259	23.9%
332 CACE - M.S.	57,848	0	57,848	0	4,450	0	4,450	53,398	7.7%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
TOTAL	42,089,348	708,708	42,798,056	64,534	4,097,053	0	4,161,588	38,636,468	9.7%

9.7 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q1 OPERATING BUDGET
CONTRACTED SERVICES

July 1 - Sept 30

COST CENTER	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
550 Transportation	887,657	559,396	1,447,053	0	0	850,217	850,217	596,836	58.8%
390 Student Serv. System	807,342	263,035	1,070,377	2,633	132,107	716,792	851,531	218,846	79.6%
500 Maint. & Oper. of Plant	709,134	0	709,134	0	267,522	231,517	499,039	210,095	70.4%
220 Athletics	144,758	69,542	214,300	0	0	0	0	214,300	0.0%
340 Technology Education	130,000	0	130,000	0	57,798	47,817	105,614	24,386	81.2%
150 Curr. and Instruction	83,310	19,968	103,278	3,007	23,204	29,572	55,784	47,494	54.0%
600 Other Expenses	69,290	0	69,290	0	3,000	52,900	55,900	13,390	80.7%
100 Central Administration	67,875	0	67,875	0	35,978	35,031	71,009	(3,134)	104.6%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	41,750	0	41,750	650	98.5%
431 High School	36,577	0	36,577	0	14,113	9,822	23,936	12,641	65.4%
265 Nurse	21,125	0	21,125	0	14,527	0	14,527	6,598	68.8%
290 Performing Arts	14,440	0	14,440	0	1,400	0	1,400	13,040	9.7%
180 Libraries	8,200	0	8,200	0	0	0	0	8,200	0.0%
260 Guidance	7,000	0	7,000	0	0	0	0	7,000	0.0%
421 Thurston	5,000	0	5,000	0	0	0	0	5,000	0.0%
310 Science	3,400	0	3,400	0	0	0	0	3,400	0.0%
250 Foreign Languages	3,000	0	3,000	0	0	0	0	3,000	0.0%
412 Downey	2,500	0	2,500	0	870	475	1,345	1,155	53.8%
415 Sheehan	2,500	0	2,500	0	0	0	0	2,500	0.0%
411 Deerfield	1,600	0	1,600	0	0	838	838	762	52.4%
413 Paul Hanlon	1,200	0	1,200	0	0	0	0	1,200	0.0%
332 CACE - M.S.	1,000	0	1,000	0	0	0	0	1,000	0.0%
414 Martha Jones	900	0	900	0	0	0	0	900	0.0%
210 Art	500	0	500	0	0	0	0	500	0.0%
280 Mathematics	350	0	350	0	0	0	0	350	0.0%
240 English/Language Arts	0	0	0	0	0	0	0	0	0.0%
242 Engl./Lang. Arts	0	0	0	0	0	0	0	0	0.0%
252 For. Lang.	0	0	0	0	0	0	0	0	0.0%
282 Mathematics	0	0	0	0	0	0	0	0	0.0%
300 Physical Education	0	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0	0.0%
320 Social Studies	0	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0	0.0%
380 Pre-School Spec. Educ.	0	0	0	0	0	0	0	0	0.0%
391 Student Serv. - Elem.	0	0	0	0	0	0	0	0	0.0%
392 Student Serv. - M. S.	0	0	0	0	0	0	0	0	0.0%
393 Student Serv. - H.S.	0	0	0	0	0	0	0	0	0.0%
TOTAL	3,051,058	911,941	3,962,999	5,640	592,270	1,974,981	2,572,890	1,390,109	64.9%

64.9 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q1 OPERATING BUDGET
SUPPLIES

July 1 - Sept 30

Budget Category	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
500 Maint. & Oper. of Plant	1,407,999	54,000	1,461,999	0	272,835	17,964	290,798	1,171,201	19.9%
340 Technology Education	116,947	0	116,947	0	50,368	78,028	128,396	(11,449)	109.8%
180 Libraries	83,490	0	83,490	0	20,783	2,825	23,608	59,882	28.3%
220 Athletics	36,044	35,700	71,744	0	1,261	10,826	12,087	59,657	16.8%
414 Martha Jones	55,389	0	55,389	0	3,895	19,095	22,990	32,399	41.5%
150 Curr. and Instruction	51,013	4,200	55,213	0	13,226	31,404	44,630	10,583	80.8%
210 Art	52,720	0	52,720	0	711	18,578	19,289	33,431	36.6%
415 Sheehan	50,524	0	50,524	0	4,393	13,011	17,404	33,120	34.4%
421 Thurston	48,700	0	48,700	0	4,710	11,162	15,872	32,828	32.6%
412 Downey	42,514	0	42,514	0	9,111	9,829	18,940	23,574	44.5%
390 Student Serv. System	37,000	0	37,000	0	29,653	6,509	36,163	837	97.7%
411 Deerfield	36,260	0	36,260	0	4,607	17,791	22,398	13,862	61.8%
413 Paul Hanlon	35,302	0	35,302	0	431	16,801	17,232	18,070	48.8%
310 Science	31,170	0	31,170	0	2,860	9,620	12,479	18,691	40.0%
290 Performing Arts	29,275	0	29,275	0	0	12,440	12,440	16,835	42.5%
391 Student Serv. - Elem.	26,225	0	26,225	0	1,258	412	1,671	24,555	6.4%
431 High School	21,750	0	21,750	0	7,323	1,216	8,539	13,211	39.3%
100 Central Administration	21,700	0	21,700	0	2,732	318	3,050	18,650	14.1%
240 English/Language Arts	18,385	0	18,385	0	0	10,105	10,105	8,280	55.0%
320 Social Studies	16,700	0	16,700	0	5,477	4,656	10,133	6,567	60.7%
242 Engl./Lang. Arts	15,500	0	15,500	0	0	0	0	15,500	0.0%
312 Science	14,250	0	14,250	0	0	1,417	1,417	12,833	9.9%
300 Physical Education	13,875	0	13,875	0	0	0	0	13,875	0.0%
250 Foreign Languages	13,550	0	13,550	0	158	2,954	3,112	10,438	23.0%
392 Student Serv. - M. S.	11,500	0	11,500	0	355	184	539	10,961	4.7%
280 Mathematics	11,100	0	11,100	0	3,768	2,406	6,174	4,926	55.6%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	0	1,865	1,865	6,935	21.2%
265 Nurse	8,050	0	8,050	0	0	1,402	1,402	6,648	17.4%
332 CACE - M.S.	8,000	0	8,000	0	0	0	0	8,000	0.0%
322 Social Studies	6,300	0	6,300	0	0	0	0	6,300	0.0%
252 For. Lang.	6,200	0	6,200	0	0	1,507	1,507	4,693	24.3%
393 Student Serv. - H.S.	4,850	0	4,850	0	9	2,361	2,370	2,480	48.9%
260 Guidance	4,600	0	4,600	0	4,778	0	4,778	(178)	103.9%
282 Mathematics	4,000	0	4,000	0	0	36	36	3,964	0.9%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0	0.0%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0	0.0%
TOTAL	2,349,682	93,900	2,443,582	0	444,702	306,721	751,424	1,692,158	30.8%

30.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q1 OPERATING BUDGET
OTHER EXPENSES

July 1 - Sept 30

Budget Category	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	138,240	1,309,872	1,448,112	0	38,623	1,145,992	1,184,616	263,496	81.8%
150 Curr. and Instruction	158,716	7,000	165,716	0	1,608	13,951	15,559	150,157	9.4%
340 Technology Education	161,228	0	161,228	0	221,740	217,530	439,270	(278,042)	272.5%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	53,555	2,838	56,393	26,808	67.8%
100 Central Administration	79,000	0	79,000	0	16,409	500	16,909	62,091	21.4%
220 Athletics	76,951	1,650	78,601	0	10,270	0	10,270	68,331	13.1%
290 Performing Arts	29,615	0	29,615	0	2,717	2,125	4,842	24,773	16.3%
421 Thurston	29,300	0	29,300	0	300	0	300	29,000	1.0%
431 High School	23,500	0	23,500	0	6,357	156	6,513	16,987	27.7%
310 Science	11,600	0	11,600	0	0	0	0	11,600	0.0%
260 Guidance	10,100	0	10,100	0	0	0	0	10,100	0.0%
265 Nurse	5,000	0	5,000	0	0	0	0	5,000	0.0%
414 Martha Jones	4,270	0	4,270	0	85	65	150	4,120	3.5%
242 Engl./Lang. Arts	4,200	0	4,200	0	0	0	0	4,200	0.0%
415 Sheehan	3,925	0	3,925	0	0	0	0	3,925	0.0%
250 Foreign Languages	3,850	0	3,850	0	0	0	0	3,850	0.0%
391 Student Serv. - Elem.	3,850	0	3,850	0	0	0	0	3,850	0.0%
412 Downey	3,705	0	3,705	0	156	0	156	3,549	4.2%
280 Mathematics	3,250	0	3,250	0	0	0	0	3,250	0.0%
300 Physical Education	3,000	0	3,000	0	0	0	0	3,000	0.0%
411 Deerfield	2,925	0	2,925	0	535	0	535	2,390	18.3%
320 Social Studies	2,600	0	2,600	0	0	0	0	2,600	0.0%
413 Paul Hanlon	2,575	0	2,575	0	535	0	535	2,040	20.8%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	0	0	0	2,500	0.0%
210 Art	2,400	0	2,400	0	0	0	0	2,400	0.0%
180 Libraries	2,130	0	2,130	0	0	0	0	2,130	0.0%
393 Student Serv. - H.S.	1,900	0	1,900	0	0	0	0	1,900	0.0%
240 English/Language Arts	1,831	0	1,831	0	0	0	0	1,831	0.0%
392 Student Serv. - M. S.	1,250	0	1,250	0	0	0	0	1,250	0.0%
252 For. Lang.	600	0	600	0	0	0	0	600	0.0%
332 CACE - M.S.	200	0	200	0	0	0	0	200	0.0%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0	0.0%
282 Mathematics	0	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0	0.0%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0	0.0%
TOTAL	857,412	1,318,522	2,175,934	0	352,891	1,383,157	1,736,048	439,886	79.8%

79.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q1 OPERATING BUDGET
ALL EXPENSE CATEGORIES

July 1 - Sept 30

Budget Category	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	4,574,344	1,593,770	6,168,114	9,414	462,244	1,869,294	2,340,952	3,827,162	38.0%
500 Maint. & Oper. of Plant	4,133,626	100,874	4,234,500	0	971,802	252,319	1,224,121	3,010,379	28.9%
391 Student Serv. - Elem.	3,487,401	0	3,487,401	0	415,851	412	416,263	3,071,138	11.9%
150 Curr. and Instruction	2,302,537	267,331	2,569,868	60,760	206,220	74,927	341,907	2,227,961	13.3%
415 Sheehan	1,870,060	0	1,870,060	0	187,423	13,011	200,434	1,669,626	10.7%
414 Martha Jones	1,797,089	0	1,797,089	0	158,147	19,160	177,308	1,619,781	9.9%
412 Downey	1,628,091	0	1,628,091	0	165,806	10,303	176,110	1,451,981	10.8%
392 Student Serv. - M. S.	1,616,711	0	1,616,711	0	132,762	184	132,946	1,483,765	8.2%
340 Technology Education	1,515,675	0	1,515,675	0	485,878	343,375	829,253	686,422	54.7%
290 Performing Arts	1,510,783	0	1,510,783	0	110,851	14,565	125,416	1,385,367	8.3%
413 Paul Hanlon	1,484,561	0	1,484,561	0	152,235	16,801	169,036	1,315,525	11.4%
550 Transportation	887,657	559,396	1,447,053	0	0	850,217	850,217	596,836	58.8%
100 Central Administration	1,347,702	81,700	1,429,402	0	315,677	35,849	351,526	1,077,876	24.6%
393 Student Serv. - H.S.	1,403,090	0	1,403,090	0	136,845	2,361	139,206	1,263,884	9.9%
310 Science	1,358,897	0	1,358,897	0	98,856	9,620	108,476	1,250,421	8.0%
411 Deerfield	1,335,466	0	1,335,466	0	138,207	18,629	156,836	1,178,630	11.7%
240 English/Language Arts	1,217,065	0	1,217,065	0	87,376	10,105	97,480	1,119,585	8.0%
320 Social Studies	1,103,610	0	1,103,610	0	77,161	4,656	81,816	1,021,794	7.4%
280 Mathematics	1,086,782	0	1,086,782	0	82,390	2,406	84,796	1,001,986	7.8%
260 Guidance	1,057,041	0	1,057,041	0	88,159	0	88,159	968,882	8.3%
300 Physical Education	1,029,926	0	1,029,926	0	79,190	0	79,190	950,736	7.7%
250 Foreign Languages	1,002,361	0	1,002,361	0	71,992	2,954	74,946	927,415	7.5%
210 Art	930,969	0	930,969	0	68,061	18,578	86,639	844,330	9.3%
431 High School	889,237	2,833	892,070	0	152,799	11,194	163,993	728,077	18.4%
180 Libraries	866,385	0	866,385	0	66,938	2,825	69,763	796,622	8.1%
220 Athletics	588,384	277,167	865,551	0	30,614	10,826	41,440	824,111	4.8%
242 Engl./Lang. Arts	859,456	0	859,456	0	60,690	0	60,690	798,766	7.1%
312 Science	841,552	0	841,552	0	59,761	1,417	61,178	780,374	7.3%
282 Mathematics	806,827	0	806,827	0	61,615	36	61,651	745,176	7.6%
265 Nurse	779,858	0	779,858	0	77,856	1,402	79,258	700,600	10.2%
600 Other Expenses	746,898	0	746,898	0	11,230	52,900	64,130	682,768	8.6%
322 Social Studies	723,383	0	723,383	0	35,892	0	35,892	687,491	5.0%
421 Thurston	615,210	0	615,210	0	91,619	11,162	102,781	512,429	16.7%
380 Pre-School Spec. Educ.	391,627	150,000	541,627	0	43,537	1,865	45,402	496,225	8.4%
252 For. Lang.	330,439	0	330,439	0	26,939	1,507	28,446	301,993	8.6%
120 Shared Mngmt Info Serv.	159,752	0	159,752	0	69,843	0	69,843	89,909	43.7%
332 CACE - M.S.	67,048	0	67,048	0	4,450	0	4,450	62,598	6.6%
TOTAL	48,347,500	3,033,071	51,380,571	70,174	5,486,916	3,664,860	9,221,950	42,158,621	17.9%

17.9 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY21 Q1 OPERATING BUDGET SALARIES

July 1 - Sept 30

COST CENTER	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
ELEMENTARY									
411 Deerfield	1,294,681	0	1,294,681	0	133,064	0	133,064	1,161,617	10.3%
412 Downey	1,579,372	0	1,579,372	0	155,669	0	155,669	1,423,703	9.9%
413 Paul Hanlon	1,445,484	0	1,445,484	0	151,269	0	151,269	1,294,215	10.5%
414 Martha Jones	1,736,530	0	1,736,530	0	154,168	0	154,168	1,582,362	8.9%
415 Sheehan	1,813,111	0	1,813,111	0	183,030	0	183,030	1,630,081	10.1%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	839,756	0	839,756	0	60,690	0	60,690	779,066	7.2%
252 For. Lang.	323,639	0	323,639	0	26,939	0	26,939	296,700	8.3%
282 Mathematics	802,827	0	802,827	0	61,615	0	61,615	741,212	7.7%
312 Science	827,302	0	827,302	0	59,761	0	59,761	767,541	7.2%
322 Social Studies	717,083	0	717,083	0	35,892	0	35,892	681,191	5.0%
332 CACE - M.S.	57,848	0	57,848	0	4,450	0	4,450	53,398	7.7%
421 Thurston	532,210	0	532,210	0	86,609	0	86,609	445,601	16.3%
HIGH SCHOOL									
220 Athletics	330,631	170,275	500,906	0	19,083	0	19,083	481,823	3.8%
240 English/Language Arts	1,196,849	0	1,196,849	0	87,376	0	87,376	1,109,473	7.3%
250 Foreign Languages	981,961	0	981,961	0	71,834	0	71,834	910,127	7.3%
280 Mathematics	1,072,082	0	1,072,082	0	78,622	0	78,622	993,460	7.3%
310 Science	1,312,727	0	1,312,727	0	95,996	0	95,996	1,216,731	7.3%
320 Social Studies	1,084,310	0	1,084,310	0	71,683	0	71,683	1,012,627	6.6%
431 High School	807,410	2,833	810,243	0	125,006	0	125,006	685,237	15.4%
K-12 INSTRUCTION									
180 Libraries	772,565	0	772,565	0	46,155	0	46,155	726,410	6.0%
210 Art	875,349	0	875,349	0	67,350	0	67,350	807,999	7.7%
290 Performing Arts	1,437,453	0	1,437,453	0	106,734	0	106,734	1,330,719	7.4%
300 Physical Education	1,013,051	0	1,013,051	0	79,190	0	79,190	933,861	7.8%
340 Technology Education	1,107,500	0	1,107,500	0	155,972	0	155,972	951,528	14.1%
STUDENT SERVICES									
260 Guidance	1,035,341	0	1,035,341	0	83,382	0	83,382	951,960	8.1%
265 Nurse	745,683	0	745,683	0	63,330	0	63,330	682,353	8.5%
380 Pre-School Spec. Educ.	380,327	150,000	530,327	0	43,537	0	43,537	486,790	8.2%
390 Student Serv. System	3,591,762	20,863	3,612,625	6,782	261,861	0	268,642	3,343,983	7.4%
391 Student Serv. - Elem.	3,457,326	0	3,457,326	0	414,592	0	414,592	3,042,734	12.0%
392 Student Serv. - M. S.	1,603,961	0	1,603,961	0	132,407	0	132,407	1,471,554	8.3%
393 Student Serv. - H.S.	1,396,340	0	1,396,340	0	136,835	0	136,835	1,259,505	9.8%
DISTRICTWIDE									
100 Central Administration	1,179,127	81,700	1,260,827	0	260,558	0	260,558	1,000,269	20.7%
120 Shared Mngmt Info Serv.	117,352	0	117,352	0	28,093	0	28,093	89,259	23.9%
150 Curr. and Instruction	2,009,498	236,163	2,245,661	57,753	168,181	0	225,934	2,019,727	10.1%
500 Maint. & Oper. of Plant	1,933,292	46,874	1,980,166	0	377,890	0	377,890	1,602,276	19.1%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	677,608	0	677,608	0	8,230	0	8,230	669,378	1.2%
TOTAL	42,089,348	708,708	42,798,056	64,534	4,097,053	0	4,161,588	38,636,468	9.7%

9.7 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY21 Q1 OPERATING BUDGET CONTRACTED SERVICES

July 1 - Sept 30

COST CENTER	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
ELEMENTARY									
411 Deerfield	1,600	0	1,600	0	0	838	838	762	52.4%
412 Downey	2,500	0	2,500	0	870	475	1,345	1,155	53.8%
413 Paul Hanlon	1,200	0	1,200	0	0	0	0	1,200	0.0%
414 Martha Jones	900	0	900	0	0	0	0	900	0.0%
415 Sheehan	2,500	0	2,500	0	0	0	0	2,500	0.0%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	0	0	0	0	0	0	0	0	0.0%
252 For. Lang.	0	0	0	0	0	0	0	0	0.0%
282 Mathematics	0	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0	0.0%
332 CACE - M.S.	1,000	0	1,000	0	0	0	0	1,000	0.0%
421 Thurston	5,000	0	5,000	0	0	0	0	5,000	0.0%
HIGH SCHOOL									
220 Athletics	144,758	69,542	214,300	0	0	0	0	214,300	0.0%
240 English/Language Arts	0	0	0	0	0	0	0	0	0.0%
250 Foreign Languages	3,000	0	3,000	0	0	0	0	3,000	0.0%
280 Mathematics	350	0	350	0	0	0	0	350	0.0%
310 Science	3,400	0	3,400	0	0	0	0	3,400	0.0%
320 Social Studies	0	0	0	0	0	0	0	0	0.0%
431 High School	36,577	0	36,577	0	14,113	9,822	23,936	12,641	65.4%
K-12 INSTRUCTION									
180 Libraries	8,200	0	8,200	0	0	0	0	8,200	0.0%
210 Art	500	0	500	0	0	0	0	500	0.0%
290 Performing Arts	14,440	0	14,440	0	1,400	0	1,400	13,040	9.7%
300 Physical Education	0	0	0	0	0	0	0	0	0.0%
340 Technology Education	130,000	0	130,000	0	57,798	47,817	105,614	24,386	81.2%
STUDENT SERVICES									
260 Guidance	7,000	0	7,000	0	0	0	0	7,000	0.0%
265 Nurse	21,125	0	21,125	0	14,527	0	14,527	6,598	68.8%
380 Pre-School Spec. Educ.	0	0	0	0	0	0	0	0	0.0%
390 Student Serv. System	807,342	263,035	1,070,377	2,633	132,107	716,792	851,531	218,846	79.6%
391 Student Serv. - Elem.	0	0	0	0	0	0	0	0	0.0%
392 Student Serv. - M. S.	0	0	0	0	0	0	0	0	0.0%
393 Student Serv. - H.S.	0	0	0	0	0	0	0	0	0.0%
DISTRICTWIDE									
100 Central Administration	67,875	0	67,875	0	35,978	35,031	71,009	(3,134)	104.6%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	41,750	0	41,750	650	98.5%
150 Curr. and Instruction	83,310	19,968	103,278	3,007	23,204	29,572	55,784	47,494	54.0%
500 Maint. & Oper. of Plant	709,134	0	709,134	0	267,522	231,517	499,039	210,095	70.4%
550 Transportation	887,657	559,396	1,447,053	0	0	850,217	850,217	596,836	58.8%
600 Other Expenses	69,290	0	69,290	0	3,000	52,900	55,900	13,390	80.7%
TOTAL	3,051,058	911,941	3,962,999	5,640	592,270	1,974,981	2,572,890	1,390,109	64.9%

64.9 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY21 Q1 OPERATING BUDGET SUPPLIES

July 1 - Sept 30

Budget Category	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
ELEMENTARY									
411 Deerfield	36,260	0	36,260	0	4,607	17,791	22,398	13,862	61.8%
412 Downey	42,514	0	42,514	0	9,111	9,829	18,940	23,574	44.5%
413 Paul Hanlon	35,302	0	35,302	0	431	16,801	17,232	18,070	48.8%
414 Martha Jones	55,389	0	55,389	0	3,895	19,095	22,990	32,399	41.5%
415 Sheehan	50,524	0	50,524	0	4,393	13,011	17,404	33,120	34.4%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	15,500	0	15,500	0	0	0	0	15,500	0.0%
252 For. Lang.	6,200	0	6,200	0	0	1,507	1,507	4,693	24.3%
282 Mathematics	4,000	0	4,000	0	0	36	36	3,964	0.9%
312 Science	14,250	0	14,250	0	0	1,417	1,417	12,833	9.9%
322 Social Studies	6,300	0	6,300	0	0	0	0	6,300	0.0%
332 CACE - M.S.	8,000	0	8,000	0	0	0	0	8,000	0.0%
421 Thurston	48,700	0	48,700	0	4,710	11,162	15,872	32,828	32.6%
HIGH SCHOOL									
220 Athletics	36,044	35,700	71,744	0	1,261	10,826	12,087	59,657	16.8%
240 English/Language Arts	18,385	0	18,385	0	0	10,105	10,105	8,280	55.0%
250 Foreign Languages	13,550	0	13,550	0	158	2,954	3,112	10,438	23.0%
280 Mathematics	11,100	0	11,100	0	3,768	2,406	6,174	4,926	55.6%
310 Science	31,170	0	31,170	0	2,860	9,620	12,479	18,691	40.0%
320 Social Studies	16,700	0	16,700	0	5,477	4,656	10,133	6,567	60.7%
431 High School	21,750	0	21,750	0	7,323	1,216	8,539	13,211	39.3%
K-12 INSTRUCTION									
180 Libraries	83,490	0	83,490	0	20,783	2,825	23,608	59,882	28.3%
210 Art	52,720	0	52,720	0	711	18,578	19,289	33,431	36.6%
290 Performing Arts	29,275	0	29,275	0	0	12,440	12,440	16,835	42.5%
300 Physical Education	13,875	0	13,875	0	0	0	0	13,875	0.0%
340 Technology Education	116,947	0	116,947	0	50,368	78,028	128,396	(11,449)	109.8%
STUDENT SERVICES									
260 Guidance	4,600	0	4,600	0	4,778	0	4,778	(178)	103.9%
265 Nurse	8,050	0	8,050	0	0	1,402	1,402	6,648	17.4%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	0	1,865	1,865	6,935	21.2%
390 Student Serv. System	37,000	0	37,000	0	29,653	6,509	36,163	837	97.7%
391 Student Serv. - Elem.	26,225	0	26,225	0	1,258	412	1,671	24,555	6.4%
392 Student Serv. - M. S.	11,500	0	11,500	0	355	184	539	10,961	4.7%
393 Student Serv. - H.S.	4,850	0	4,850	0	9	2,361	2,370	2,480	48.9%
DISTRICTWIDE									
100 Central Administration	21,700	0	21,700	0	2,732	318	3,050	18,650	14.1%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0	0.0%
150 Curr. and Instruction	51,013	4,200	55,213	0	13,226	31,404	44,630	10,583	80.8%
500 Maint. & Oper. of Plant	1,407,999	54,000	1,461,999	0	272,835	17,964	290,798	1,171,201	19.9%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0	0.0%
TOTAL	2,349,682	93,900		0	444,702	306,721	751,424	1,692,158	30.8%

30.8 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY21 Q1 OPERATING BUDGET OTHER EXPENSES

July 1 - Sept 30

Budget Category	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
ELEMENTARY									
411 Deerfield	2,925	0	2,925	0	535	0	535	2,390	18.3%
412 Downey	3,705	0	3,705	0	156	0	156	3,549	4.2%
413 Paul Hanlon	2,575	0	2,575	0	535	0	535	2,040	20.8%
414 Martha Jones	4,270	0	4,270	0	85	65	150	4,120	3.5%
415 Sheehan	3,925	0	3,925	0	0	0	0	3,925	0.0%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	4,200	0	4,200	0	0	0	0	4,200	0.0%
252 For. Lang.	600	0	600	0	0	0	0	600	0.0%
282 Mathematics	0	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0	0.0%
332 CACE - M.S.	200	0	200	0	0	0	0	200	0.0%
421 Thurston	29,300	0	29,300	0	300	0	300	29,000	1.0%
HIGH SCHOOL									
220 Athletics	76,951	1,650	78,601	0	10,270	0	10,270	68,331	13.1%
240 English/Language Arts	1,831	0	1,831	0	0	0	0	1,831	0.0%
250 Foreign Languages	3,850	0	3,850	0	0	0	0	3,850	0.0%
280 Mathematics	3,250	0	3,250	0	0	0	0	3,250	0.0%
310 Science	11,600	0	11,600	0	0	0	0	11,600	0.0%
320 Social Studies	2,600	0	2,600	0	0	0	0	2,600	0.0%
431 High School	23,500	0	23,500	0	6,357	156	6,513	16,987	27.7%
K-12 INSTRUCTION									
180 Libraries	2,130	0	2,130	0	0	0	0	2,130	0.0%
210 Art	2,400	0	2,400	0	0	0	0	2,400	0.0%
290 Performing Arts	29,615	0	29,615	0	2,717	2,125	4,842	24,773	16.3%
300 Physical Education	3,000	0	3,000	0	0	0	0	3,000	0.0%
340 Technology Education	161,228	0	161,228	0	221,740	217,530	439,270	(278,042)	272.5%
STUDENT SERVICES									
260 Guidance	10,100	0	10,100	0	0	0	0	10,100	0.0%
265 Nurse	5,000	0	5,000	0	0	0	0	5,000	0.0%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	0	0	0	2,500	0.0%
390 Student Serv. System	138,240	1,309,872	1,448,112	0	38,623	1,145,992	1,184,616	263,496	81.8%
391 Student Serv. - Elem.	3,850	0	3,850	0	0	0	0	3,850	0.0%
392 Student Serv. - M. S.	1,250	0	1,250	0	0	0	0	1,250	0.0%
393 Student Serv. - H.S.	1,900	0	1,900	0	0	0	0	1,900	0.0%
DISTRICTWIDE									
100 Central Administration	79,000	0	79,000	0	16,409	500	16,909	62,091	21.4%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0	0.0%
150 Curr. and Instruction	158,716	7,000	165,716	0	1,608	13,951	15,559	150,157	9.4%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	53,555	2,838	56,393	26,808	67.8%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0	0.0%
TOTAL	857,412	1,318,522		0	352,891	1,383,157	1,736,048	439,886	79.8%

79.8 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY21 Q1 OPERATING BUDGET ALL EXPENSE CATEGORIES

July 1 - Sept 30

Budget Category	FY21 Town	FY21 Offset	FY21 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
ELEMENTARY									
411 Deerfield	1,335,466	0	1,335,466	0	138,207	18,629	156,836	1,178,630	11.7%
412 Downey	1,628,091	0	1,628,091	0	165,806	10,303	176,110	1,451,981	10.8%
413 Paul Hanlon	1,484,561	0	1,484,561	0	152,235	16,801	169,036	1,315,525	11.4%
414 Martha Jones	1,797,089	0	1,797,089	0	158,147	19,160	177,308	1,619,781	9.9%
415 Sheehan	1,870,060	0	1,870,060	0	187,423	13,011	200,434	1,669,626	10.7%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	859,456	0	859,456	0	60,690	0	60,690	798,766	7.1%
252 For. Lang.	330,439	0	330,439	0	26,939	1,507	28,446	301,993	8.6%
282 Mathematics	806,827	0	806,827	0	61,615	36	61,651	745,176	7.6%
312 Science	841,552	0	841,552	0	59,761	1,417	61,178	780,374	7.3%
322 Social Studies	723,383	0	723,383	0	35,892	0	35,892	687,491	5.0%
332 CACE - M.S.	67,048	0	67,048	0	4,450	0	4,450	62,598	6.6%
421 Thurston	615,210	0	615,210	0	91,619	11,162	102,781	512,429	16.7%
HIGH SCHOOL									
220 Athletics	588,384	277,167	865,551	0	30,614	10,826	41,440	824,111	4.8%
240 English/Language Arts	1,217,065	0	1,217,065	0	87,376	10,105	97,480	1,119,585	8.0%
250 Foreign Languages	1,002,361	0	1,002,361	0	71,992	2,954	74,946	927,415	7.5%
280 Mathematics	1,086,782	0	1,086,782	0	82,390	2,406	84,796	1,001,986	7.8%
310 Science	1,358,897	0	1,358,897	0	98,856	9,620	108,476	1,250,421	8.0%
320 Social Studies	1,103,610	0	1,103,610	0	77,161	4,656	81,816	1,021,794	7.4%
431 High School	889,237	2,833	892,070	0	152,799	11,194	163,993	728,077	18.4%
K-12 INSTRUCTION									
180 Libraries	866,385	0	866,385	0	66,938	2,825	69,763	796,622	8.1%
210 Art	930,969	0	930,969	0	68,061	18,578	86,639	844,330	9.3%
290 Performing Arts	1,510,783	0	1,510,783	0	110,851	14,565	125,416	1,385,367	8.3%
300 Physical Education	1,029,926	0	1,029,926	0	79,190	0	79,190	950,736	7.7%
340 Technology Education	1,515,675	0	1,515,675	0	485,878	343,375	829,253	686,422	54.7%
STUDENT SERVICES									
260 Guidance	1,057,041	0	1,057,041	0	88,159	0	88,159	968,882	8.3%
265 Nurse	779,858	0	779,858	0	77,856	1,402	79,258	700,600	10.2%
380 Pre-School Spec. Educ.	391,627	150,000	541,627	0	43,537	1,865	45,402	496,225	8.4%
390 Student Serv. System	4,574,344	1,593,770	6,168,114	9,414	462,244	1,869,294	2,340,952	3,827,162	38.0%
391 Student Serv. - Elem.	3,487,401	0	3,487,401	0	415,851	412	416,263	3,071,138	11.9%
392 Student Serv. - M. S.	1,616,711	0	1,616,711	0	132,762	184	132,946	1,483,765	8.2%
393 Student Serv. - H.S.	1,403,090	0	1,403,090	0	136,845	2,361	139,206	1,263,884	9.9%
DISTRICTWIDE									
100 Central Administration	1,347,702	81,700	1,429,402	0	315,677	35,849	351,526	1,077,876	24.6%
120 Shared Mngmt Info Serv.	159,752	0	159,752	0	69,843	0	69,843	89,909	43.7%
150 Curr. and Instruction	2,302,537	267,331	2,569,868	60,760	206,220	74,927	341,907	2,227,961	13.3%
500 Maint. & Oper. of Plant	4,133,626	100,874	4,234,500	0	971,802	252,319	1,224,121	3,010,379	28.9%
550 Transportation	887,657	559,396	1,447,053	0	0	850,217	850,217	596,836	58.8%
600 Other Expenses	746,898	0	746,898	0	11,230	52,900	64,130	682,768	8.6%
TOTAL	48,347,500	3,033,071	51,380,571	70,174	5,486,916	3,664,860	9,221,950	42,158,621	17.9%

17.9 % COMMITTED