



# WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

**Lemma Jn-baptiste**

Director of Business & Finance

To: Emily Parks, Superintendent  
Date: April 8, 2021  
Subject: Operating Budget Report for period ending March 31, 2021

At this point in the fiscal year, I am projecting that we will be able to close the fiscal year without significant reliance on the Special Education Reserve accounts or unbudgeted offsets in order to absorb excess operating expenses.

With the exception of contracted services and supplies, which are impacted by COVID-19 spending, FY'21 spending is at or below FY'20 levels. The table below provides a districtwide view of the spend rates in FY'21 vs. FY'20 at the end of Q3:

	FY'21 Budget Committed at Q3	FY'20 Budget Committed at Q3
Salaries	59.8%	60.7%
Contracted Services	106.7%	104.5%
Supplies	76.6%	73.5%
Other Expenses	117.1%	117.0%
Overall	66.5%	67.2%

I would like to highlight a few noteworthy elements of this spending report.

### *Salary Accounts*

In the spring, as we prepared for FY'21 impacts from the pandemic, we implemented budget cuts of 8.0 FTE professional positions and 2.5 FTE paraprofessionals at a savings of 739K. We also identified 579K in turnover savings. These savings are visible in the K-12 Instruction (Library), Middle School, and High School cost centers.

We also added 9 elementary teaching positions early in the year in order to address enrollment changes, reduce class sizes at K and Grade 1, and to support fully remote students. Staff were hired at entry levels on the pay scale, so spending in Elementary cost centers is relatively stable.

Outside of teachers, there were a few other positions required due to the COVID-19 pandemic. We added a couple of support positions mid-year to address class size and remote student support in Grades 2-4. In Student Services, we added COVID Team nurse staffing.

In Districtwide cost centers, salary expenditures are relatively stable<sup>1</sup>. The only new and noteworthy salary expense in the Districtwide cost centers in FY'21 was the 28K paid to the Summer Working Groups that helped us re-open in the hybrid model.

At this time, due to savings from strategic reductions and additional savings from vacancies, it appears that we have carved out at least 387K in net salary expense to offset expenses elsewhere. We have to monitor this number closely, as it is impacted by variables such as long-term substitute expenses or separation costs. We also expect to need these funds to absorb the Food Service deficit. This deficit is approximately 212K and is projected to grow, albeit at a slower rate in coming months.

### *Non-Salary Accounts*

This year we incurred significant non-salary COVID-19 related expenses, including 623K in technology and software applications, and over 420K in PPE, ventilation, tents, cleaning and sanitizing equipment. We have purchased COVID-19 testing for staff at an expense of 56K to date.

While we would expect to be overspent in the Districtwide cost centers due to the COVID-related expenses incurred by the Operations department, there are some savings to date that have helped us to absorb these costs. For example, we've spent 120K less on athletics so far, due to the delayed seasons. Athletic expenses will increase in coming months. We also incurred 70K less in building maintenance and have seen a delay in our utility billing.

We currently see 21K in net electric savings, due to reduced Building Use, and 37K in net increased fuel costs. The full cost of opening windows this winter appears to have been balanced by the reduced need to heat buildings on evenings and weekends for Building Use.

Our bus expenses are lower than they were last year, primarily due to timing of payments. We anticipate up to 60K in savings due to Remote Wednesdays, but a more significant loss in bus fee revenue. We will reduce reliance on the bus fee offset as a result of reduced revenue.

Our schools have not yet fully spent their non-salary funds, as seen in the Elementary, Middle, and High School cost centers. Last year, by comparison, purchasing was accelerated due to budget concerns and the ensuing school closure. We may see some catch-up spending this spring due to the return to in-person instruction at all grades.

Lastly, in Student Services, our tuitions are largely in line with budget at this time. The tuition expense will likely increase as there are some anticipated placements due to socio-emotional needs of students, and we are monitoring a potential 100K increase in tuition expense that we might incur this school year.

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<sup>1</sup> An accounting issue in the Districtwide cost center category makes FY'21 spending appear greater than FY'20, but this is deceptive. In FY'20 a salary reserve was budgeted here for the WTA collective bargaining process. This salary reserve wasn't being drawn down quarterly, and therefore the expenses as a percentage of the whole were lower.

Our Special Education contracted services line continues to be over budget. We are overspent by 340K more than we were last year, for a total of 684K over budget. This year's additional expenses are all for COVID-19 related interventions.

At this time, we anticipate as much as 150K in savings on Special Education transportation.

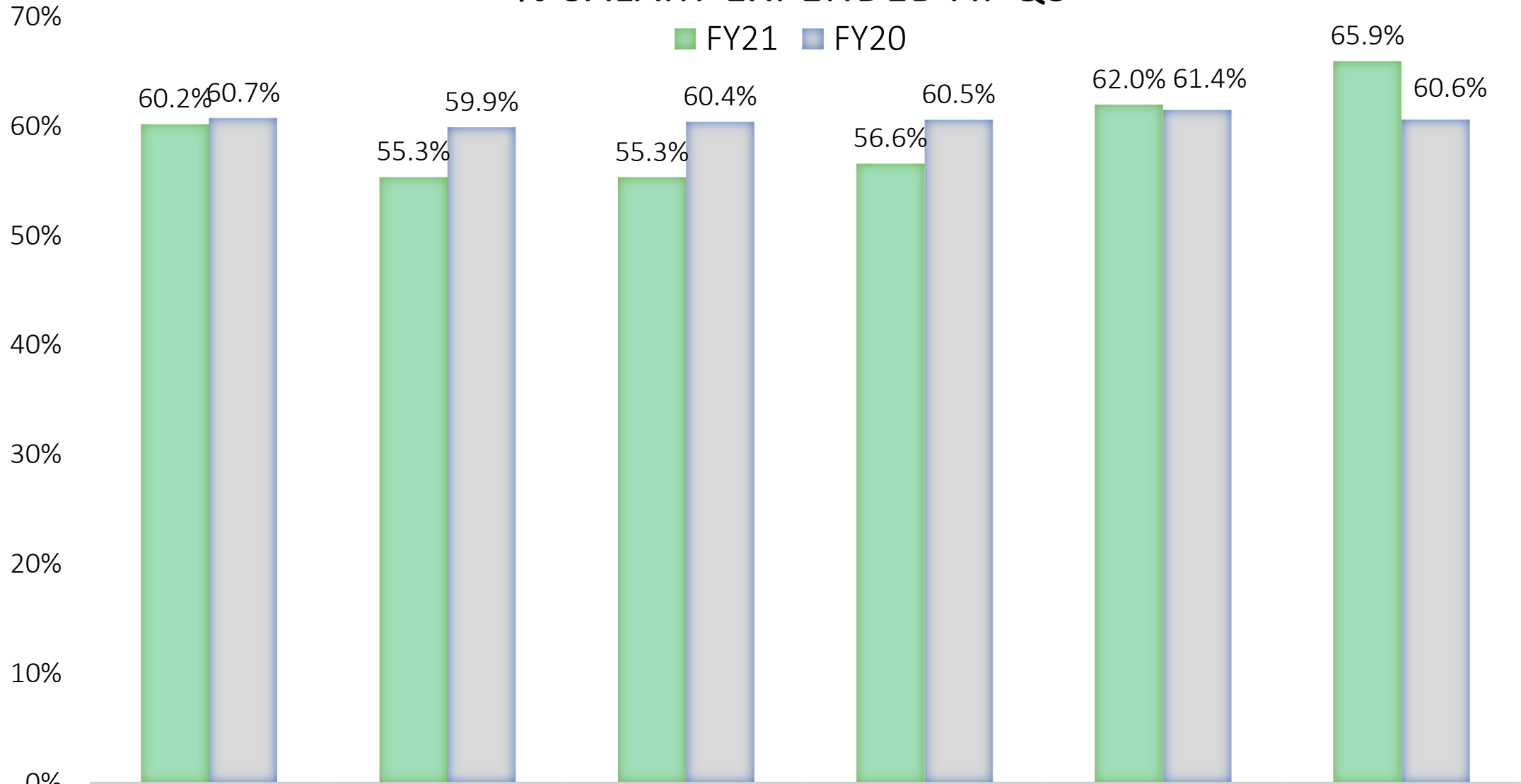
*Federal and State Funds*

We anticipate that, at fiscal close, the net increase in non-salary spending due to COVID-19 will be larger than the available savings in salary lines. However, we have previously received a commitment from the Town, which will apply 757K in CARES funding for the schools. For technical reasons, we also have yet to fully utilize 846K in state and federal funds that have been allocated for COVID-19 related expenses. When we use this funding to absorb some of the COVID-19 expenses that have hit our operating budget, we find that we are in a strong position overall to end the year on budget.

EXHIBIT 1

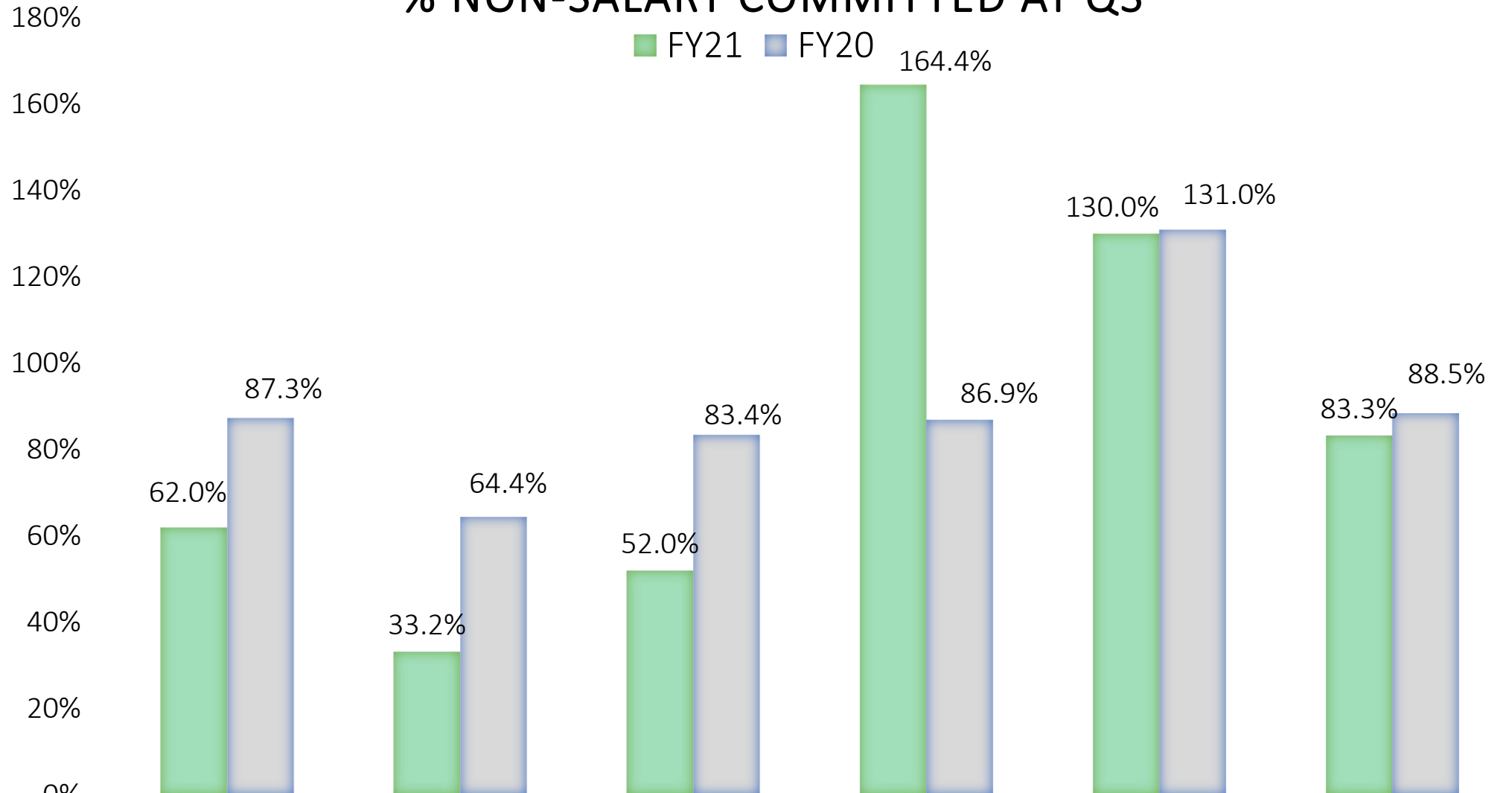
# % SALARY EXPENDED AT Q3

FY21 FY20



	Elementary	Middle School	High School	K-12 Instruction	Student Services	District wide
FY21	60.16%	55.32%	55.31%	56.56%	61.95%	65.90%
FY20	60.71%	59.87%	60.35%	60.54%	61.45%	60.57%

# % NON-SALARY COMMITTED AT Q3



	Elementary	Middle School	High School	K-12 Instruction	Student Services	District wide
FY21	61.97%	33.22%	51.97%	164.43%	129.96%	83.27%
FY20	87.32%	64.45%	83.40%	86.88%	130.97%	88.46%

Exhibit 2 - Ranked by Size of Budget

FY21 Q3 OPERATING BUDGET

SALARIES

July 1 - March 31

COST CENTER	FY20 Town	FY20 Offset	FY20 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	3,591,762	0	3,591,762	0	2,308,932	0	2,308,932	1,282,830	64.3%
391 Student Serv. - Elem.	3,457,326	0	3,457,326	0	2,083,873	0	2,083,873	1,373,453	60.3%
150 Curr. and Instruction	2,009,498	0	2,009,498	164,235	1,099,725	0	1,263,960	745,538	62.9%
500 Maint. & Oper. of Plant	1,933,292	46,874	1,980,166	0	1,352,343	0	1,352,343	627,823	68.3%
415 Sheehan	1,813,111	8,618	1,821,729	75,256	1,128,995	0	1,204,251	617,478	66.1%
414 Martha Jones	1,736,530	17,236	1,753,766	10,561	911,801	0	922,362	831,404	52.6%
392 Student Serv. - M. S.	1,603,961	0	1,603,961	0	912,408	18,360	930,768	673,193	58.0%
412 Downey	1,579,372	18,236	1,597,608	29,078	952,418	0	981,496	616,112	61.4%
413 Paul Hanlon	1,445,484	0	1,445,484	20,868	813,187	0	834,054	611,430	57.7%
290 Performing Arts	1,437,453	0	1,437,453	0	817,887	0	817,887	619,566	56.9%
393 Student Serv. - H.S.	1,396,340	0	1,396,340	0	827,324	0	827,324	569,016	59.2%
310 Science	1,312,727	0	1,312,727	0	720,608	0	720,608	592,119	54.9%
411 Deerfield	1,294,681	8,618	1,303,299	56,232	767,111	0	823,342	479,957	63.2%
100 Central Administration	1,179,127	25,000	1,204,127	52,208	832,075	0	884,283	319,844	73.4%
240 English/Language Arts	1,196,849	0	1,196,849	0	655,318	0	655,318	541,531	54.8%
340 Technology Education	1,107,500	0	1,107,500	0	727,273	0	727,273	380,227	65.7%
320 Social Studies	1,084,310	0	1,084,310	0	537,626	0	537,626	546,684	49.6%
280 Mathematics	1,072,082	0	1,072,082	0	636,541	0	636,541	435,541	59.4%
260 Guidance	1,035,341	0	1,035,341	0	586,023	0	586,023	449,318	56.6%
300 Physical Education	1,013,051	0	1,013,051	0	596,082	0	596,082	416,969	58.8%
250 Foreign Languages	981,961	0	981,961	0	545,383	0	545,383	436,578	55.5%
210 Art	875,349	0	875,349	0	485,390	0	485,390	389,960	55.5%
242 Engl./Lang. Arts	839,756	0	839,756	0	455,627	0	455,627	384,129	54.3%
312 Science	827,302	0	827,302	0	440,160	0	440,160	387,142	53.2%
431 High School	807,410	2,833	810,243	0	450,381	0	450,381	359,862	55.6%
282 Mathematics	802,827	0	802,827	0	474,708	0	474,708	328,119	59.1%
180 Libraries	772,565	0	772,565	0	317,972	0	317,972	454,593	41.2%
265 Nurse	745,683	0	745,683	0	486,536	0	486,536	259,147	65.2%
322 Social Studies	717,083	0	717,083	0	337,414	0	337,414	379,669	47.1%
600 Other Expenses	677,608	0	677,608	0	357,589	0	357,589	320,019	52.8%
421 Thurston	532,210	0	532,210	0	320,393	0	320,393	211,817	60.2%
380 Pre-School Spec. Educ.	380,327	150,000	530,327	184,075	250,317	0	434,392	95,935	81.9%
220 Athletics	330,631	170,275	500,906	160,066	143,124	0	303,191	197,715	60.5%
252 For. Lang.	323,639	0	323,639	0	207,011	0	207,011	116,628	64.0%
120 Shared Mngmt Info Serv.	117,352	0	117,352	0	88,700	0	88,700	28,652	75.6%
332 CACE - M.S.	57,848	0	57,848	0	33,374	0	33,374	24,474	57.7%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>42,089,348</b>	<b>447,690</b>	<b>42,537,038</b>	<b>752,579</b>	<b>24,661,629</b>	<b>18,360</b>	<b>25,432,568</b>	<b>17,104,470</b>	<b>59.8%</b>

59.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q3 OPERATING BUDGET  
CONTRACTED SERVICES

July 1 - March 31

COST CENTER	FY20 Town	FY20 Offset	FY20 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
550 Transportation	887,657	452,292	1,339,949	47,693	671,493	178,724	897,910	442,039	67.0%
390 Student Serv. System	807,342	213,940	1,021,282	187,917	752,643	764,971	1,705,531	(684,249)	167.0%
500 Maint. & Oper. of Plant	709,134	0	709,134	0	728,181	110,313	838,494	(129,360)	118.2%
220 Athletics	144,758	69,542	214,300	0	50,176	2,635	52,811	161,489	24.6%
340 Technology Education	130,000	0	130,000	0	110,430	21,617	132,047	(2,047)	101.6%
150 Curr. and Instruction	83,310	0	83,310	14,762	71,236	26,077	112,075	(28,765)	134.5%
600 Other Expenses	69,290	0	69,290	0	75,532	17,725	93,257	(23,967)	134.6%
100 Central Administration	67,875	0	67,875	0	65,061	22,361	87,422	(19,547)	128.8%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	42,050	0	42,050	350	99.2%
431 High School	36,577	0	36,577	0	31,736	20,342	52,078	(15,501)	142.4%
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	4,218	1,050	5,268	9,172	36.5%
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	3,059	0	3,059	(559)	122.4%
415 Sheehan	2,500	0	2,500	0	194	0	194	2,306	7.7%
411 Deerfield	1,600	0	1,600	0	838	0	838	762	52.4%
413 Paul Hanlon	1,200	0	1,200	0	1,812	0	1,812	(612)	151.0%
332 CACE - M.S.	1,000	0	1,000	0	0	0	0	1,000	0.0%
414 Martha Jones	900	0	900	0	759	0	759	141	84.4%
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%
<b>TOTAL</b>	<b>3,051,058</b>	<b>735,774</b>	<b>3,786,832</b>	<b>250,372</b>	<b>2,623,946</b>	<b>1,165,816</b>	<b>4,040,133</b>	<b>(253,301)</b>	<b>106.7%</b>

106.7 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q3 OPERATING BUDGET  
SUPPLIES

July 1 - March 31

Budget Category	FY20 Town	FY20 Offset	FY20 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
500 Maint. & Oper. of Plant	1,407,999	80,000	1,487,999	0	1,072,691	6,222	1,078,913	409,086	72.5%
340 Technology Education	116,947	10,000	126,947	0	176,026	22,732	198,758	(71,811)	156.6%
180 Libraries	83,490	0	83,490	0	28,134	4,597	32,730	50,760	39.2%
220 Athletics	36,044	35,700	71,744	0	23,635	8,519	32,154	39,590	44.8%
414 Martha Jones	55,389	0	55,389	0	33,026	599	33,626	21,763	60.7%
210 Art	52,720	0	52,720	0	31,716	3,007	34,722	17,998	65.9%
150 Curr. and Instruction	51,013	0	51,013	1,593	41,944	491	44,028	6,985	86.3%
415 Sheehan	50,524	0	50,524	0	31,225	337	31,562	18,962	62.5%
421 Thurston	48,700	0	48,700	0	26,422	264	26,685	22,015	54.8%
412 Downey	42,514	0	42,514	0	26,971	0	26,971	15,543	63.4%
390 Student Serv. System	37,000	0	37,000	24,633	57,534	3,935	86,102	(49,102)	232.7%
411 Deerfield	36,260	0	36,260	0	26,231	758	26,989	9,271	74.4%
413 Paul Hanlon	35,302	0	35,302	0	22,709	1,085	23,794	11,508	67.4%
310 Science	31,170	0	31,170	0	14,521	4,927	19,448	11,722	62.4%
290 Performing Arts	29,275	0	29,275	0	19,614	3,038	22,652	6,623	77.4%
391 Student Serv. - Elem.	26,225	0	26,225	0	6,144	726	6,869	19,356	26.2%
431 High School	21,750	0	21,750	0	13,391	13,245	26,636	(4,886)	122.5%
100 Central Administration	21,700	0	21,700	0	6,152	723	6,875	14,825	31.7%
240 English/Language Arts	18,385	0	18,385	0	17,449	0	17,449	936	94.9%
320 Social Studies	16,700	0	16,700	0	10,566	0	10,566	6,134	63.3%
242 Engl./Lang. Arts	15,500	0	15,500	0	2,563	0	2,563	12,937	16.5%
312 Science	14,250	0	14,250	0	4,876	277	5,154	9,097	36.2%
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	6,610	3,207	9,817	3,733	72.5%
392 Student Serv. - M. S.	11,500	0	11,500	0	1,715	0	1,715	9,785	14.9%
280 Mathematics	11,100	0	11,100	0	8,135	0	8,135	2,965	73.3%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	4,724	406	5,130	3,670	58.3%
265 Nurse	8,050	0	8,050	0	33,926	24,670	58,596	(50,546)	727.9%
332 CACE - M.S.	8,000	0	8,000	0	262	0	262	7,738	3.3%
322 Social Studies	6,300	0	6,300	0	1,101	25	1,126	5,174	17.9%
252 For. Lang.	6,200	0	6,200	0	3,521	3,760	7,281	(1,081)	117.4%
393 Student Serv. - H.S.	4,850	0	4,850	0	3,443	250	3,693	1,157	76.1%
260 Guidance	4,600	0	4,600	0	4,915	286	5,200	(600)	113.1%
282 Mathematics	4,000	0	4,000	0	538	0	538	3,462	13.5%
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%
<b>TOTAL</b>	<b>2,349,682</b>	<b>125,700</b>	<b>2,475,382</b>	<b>26,226</b>	<b>1,762,429</b>	<b>108,085</b>	<b>1,896,739</b>	<b>578,643</b>	<b>76.6%</b>

76.6 % COMMITTED



Exhibit 2 - Ranked by Size of Budget

FY21 Q3 OPERATING BUDGET  
OTHER EXPENSES

July 1 - March 31

Budget Category	FY20 Town	FY20 Offset	FY20 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	650,735	450,252	417,621	1,518,608	(70,496)	104.9%
340 Technology Education	161,228	0	161,228	0	640,821	0	640,821	(479,593)	397.5%
150 Curr. and Instruction	158,716	0	158,716	750	97,900	2,742	101,392	57,324	63.9%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	118,735	24,193	142,928	(59,727)	171.8%
100 Central Administration	79,000	0	79,000	0	38,320	8,274	46,594	32,406	59.0%
220 Athletics	76,951	1,650	78,601	0	42,644	6,393	49,037	29,564	62.4%
290 Performing Arts	29,615	0	29,615	0	11,350	3,327	14,678	14,937	49.6%
421 Thurston	29,300	0	29,300	0	3,370	606	3,976	25,324	13.6%
431 High School	23,500	0	23,500	0	7,213	200	7,413	16,087	31.5%
310 Science	11,600	0	11,600	0	6,994	0	6,994	4,606	60.3%
260 Guidance	10,100	0	10,100	0	135	0	135	9,965	1.3%
265 Nurse	5,000	0	5,000	0	858	560	1,418	3,582	28.4%
414 Martha Jones	4,270	0	4,270	0	150	0	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	59	0	59	3,866	1.5%
250 Foreign Languages	3,850	0	3,850	0	720	600	1,320	2,530	34.3%
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	785	514	1,299	2,406	35.1%
280 Mathematics	3,250	0	3,250	0	750	0	750	2,500	23.1%
300 Physical Education	3,000	0	3,000	0	0	0	0	3,000	0.0%
411 Deerfield	2,925	0	2,925	0	715	0	715	2,210	24.4%
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	686	0	686	1,889	26.7%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	466	440	906	1,594	36.3%
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	225	0	225	1,675	11.8%
240 English/Language Arts	1,831	0	1,831	0	200	0	200	1,631	10.9%
392 Student Serv. - M. S.	1,250	0	1,250	0	0	279	279	971	22.3%
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%
<b>TOTAL</b>	<b>857,412</b>	<b>1,311,522</b>	<b>2,168,934</b>	<b>651,485</b>	<b>1,423,348</b>	<b>465,750</b>	<b>2,540,584</b>	<b>(371,650)</b>	<b>117.1%</b>

117.1 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q3 OPERATING BUDGET  
ALL EXPENSE CATEGORIES

July 1 - March 31

Budget Category	FY20 Town	FY20 Offset	FY20 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	4,574,344	1,523,812	6,098,156	863,284	3,569,361	1,186,528	5,619,173	478,983	92.1%
500 Maint. & Oper. of Plant	4,133,626	126,874	4,260,500	0	3,271,950	140,729	3,412,679	847,821	80.1%
391 Student Serv. - Elem.	3,487,401	0	3,487,401	0	2,090,017	726	2,090,742	1,396,659	60.0%
150 Curr. and Instruction	2,302,537	0	2,302,537	181,340	1,310,806	29,309	1,521,455	781,082	66.1%
415 Sheehan	1,870,060	8,618	1,878,678	75,256	1,160,473	337	1,236,066	642,612	65.8%
414 Martha Jones	1,797,089	17,236	1,814,325	10,561	945,736	599	956,897	857,428	52.7%
392 Student Serv. - M. S.	1,616,711	0	1,616,711	0	914,124	18,639	932,763	683,948	57.7%
412 Downey	1,628,091	18,236	1,646,327	29,078	983,233	514	1,012,825	633,502	61.5%
413 Paul Hanlon	1,484,561	0	1,484,561	20,868	838,394	1,085	860,346	624,215	58.0%
340 Technology Education	1,515,675	10,000	1,525,675	0	1,654,550	44,350	1,698,900	(173,225)	111.4%
290 Performing Arts	1,510,783	0	1,510,783	0	853,069	7,416	860,484	650,299	57.0%
600 Other Expenses	746,898	0	746,898	0	433,121	17,725	450,846	296,052	60.4%
100 Central Administration	1,347,702	25,000	1,372,702	52,208	941,608	31,358	1,025,174	347,528	74.7%
393 Student Serv. - H.S.	1,403,090	0	1,403,090	0	830,992	250	831,242	571,848	59.2%
550 Transportation	887,657	452,292	1,339,949	47,693	671,493	178,724	897,910	442,039	67.0%
310 Science	1,358,897	0	1,358,897	0	742,123	4,927	747,050	611,847	55.0%
411 Deerfield	1,335,466	8,618	1,344,084	56,232	794,895	758	851,885	492,199	63.4%
240 English/Language Arts	1,217,065	0	1,217,065	0	672,967	0	672,967	544,098	55.3%
280 Mathematics	1,086,782	0	1,086,782	0	645,425	0	645,425	441,357	59.4%
320 Social Studies	1,103,610	0	1,103,610	0	548,192	0	548,192	555,418	49.7%
250 Foreign Languages	1,002,361	0	1,002,361	0	552,713	3,807	556,520	445,841	55.5%
300 Physical Education	1,029,926	0	1,029,926	0	596,082	0	596,082	433,844	57.9%
260 Guidance	1,057,041	0	1,057,041	0	591,073	286	591,359	465,682	55.9%
210 Art	930,969	0	930,969	0	517,105	3,007	520,112	410,857	55.9%
220 Athletics	588,384	277,167	865,551	160,066	259,580	17,547	437,193	428,358	50.5%
431 High School	889,237	2,833	892,070	0	502,720	33,787	536,507	355,563	60.1%
312 Science	841,552	0	841,552	0	445,036	277	445,313	396,239	52.9%
180 Libraries	866,385	0	866,385	0	346,106	4,597	350,702	515,683	40.5%
282 Mathematics	806,827	0	806,827	0	475,246	0	475,246	331,581	58.9%
265 Nurse	779,858	0	779,858	0	535,846	25,230	561,076	218,782	71.9%
242 Engl./Lang. Arts	859,456	0	859,456	0	458,190	0	458,190	401,266	53.3%
322 Social Studies	723,383	0	723,383	0	338,515	25	338,540	384,843	46.8%
421 Thurston	615,210	0	615,210	0	350,185	869	351,054	264,156	57.1%
380 Pre-School Spec. Educ.	391,627	150,000	541,627	184,075	255,507	846	440,428	101,199	81.3%
252 For. Lang.	330,439	0	330,439	0	210,532	3,760	214,292	116,147	64.9%
120 Shared Mngmt Info Serv.	159,752	0	159,752	0	130,750	0	130,750	29,002	81.8%
332 CACE - M.S.	67,048	0	67,048	0	33,636	0	33,636	33,412	50.2%
<b>TOTAL</b>	<b>48,347,500</b>	<b>2,620,686</b>	<b>50,968,186</b>	<b>1,680,661</b>	<b>30,471,351</b>	<b>1,758,011</b>	<b>33,910,023</b>	<b>17,058,163</b>	<b>66.53%</b>

66.5 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY21 Q3 OPERATING BUDGET  
NON-SALARY EXPENSES

July 1 - March 31

Budget Category	FY20 Town	FY20 Offset	FY20 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	982,582	1,523,812	2,506,394				3,310,241		132.1%
500 Maint. & Oper. of Plant	2,200,334	80,000	2,280,334				2,060,336		90.4%
550 Transportation	887,657	452,292	1,339,949				897,910		67.0%
340 Technology Education	408,175	10,000	418,175				971,627		232.3%
220 Athletics	257,753	106,892	364,645				134,002		36.7%
150 Curr. and Instruction	293,039	0	293,039				257,495		87.9%
100 Central Administration	168,575	0	168,575				140,891		83.6%
180 Libraries	93,820	0	93,820				32,730		34.9%
421 Thurston	83,000	0	83,000				30,661		36.9%
431 High School	81,827	0	81,827				86,126		105.3%
290 Performing Arts	73,330	0	73,330				42,598		58.1%
600 Other Expenses	69,290	0	69,290				93,257		134.6%
414 Martha Jones	60,559	0	60,559				34,535		57.0%
415 Sheehan	56,949	0	56,949				31,815		55.9%
210 Art	55,620	0	55,620				34,722		62.4%
412 Downey	48,719	0	48,719				31,329		64.3%
310 Science	46,170	0	46,170				26,442		57.3%
120 Shared Mngmt Info Serv.	42,400	0	42,400				42,050		99.2%
411 Deerfield	40,785	0	40,785				28,543		70.0%
413 Paul Hanlon	39,077	0	39,077				26,292		67.3%
265 Nurse	34,175	0	34,175				74,541		218.1%
391 Student Serv. - Elem.	30,075	0	30,075				6,869		22.8%
260 Guidance	21,700	0	21,700				5,335		24.6%
250 Foreign Languages	20,400	0	20,400				11,137		54.6%
240 English/Language Arts	20,216	0	20,216				17,649		87.3%
242 Engl./Lang. Arts	19,700	0	19,700				2,563		13.0%
320 Social Studies	19,300	0	19,300				10,566		54.7%
300 Physical Education	16,875	0	16,875				0		0.0%
280 Mathematics	14,700	0	14,700				8,885		60.4%
312 Science	14,250	0	14,250				5,154		36.2%
392 Student Serv. - M. S.	12,750	0	12,750				1,994		15.6%
380 Pre-School Spec. Educ.	11,300	0	11,300				6,036		53.4%
332 CACE - M.S.	9,200	0	9,200				262		2.8%
252 For. Lang.	6,800	0	6,800				7,281		107.1%
393 Student Serv. - H.S.	6,750	0	6,750				3,918		58.0%
322 Social Studies	6,300	0	6,300				1,126		17.9%
282 Mathematics	4,000	0	4,000				538		13.5%
<b>TOTAL</b>	<b>6,258,152</b>	<b>2,172,996</b>	<b>8,431,148</b>				<b>8,477,455</b>		<b>100.5%</b>

100.5 % COMMITTED