



## WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

Lemma Jn-baptiste  
Director of Business & Finance

To: Emily Parks, Superintendent  
Date: October 20, 2021  
Subject: Operating Budget Report for period ending September 30, 2021

The table below provides a districtwide view of the spend rates in FY'22 vs. FY'20 at the end of Q1. While we usually benchmark against the prior fiscal year, due to Covid-19 budget impacts and the hybrid model in effect at the start of FY'21, FY'20 was a more meaningful benchmark for this report.

	FY'22 Budget Committed at Q1	<i>Pre-Covid: FY'20</i> Budget Committed at Q1	FY'22 % of Budget
Salaries	13.8%	9.7%	86.8%
Contracted Services	92.4%	68.1%	6.2%
Supplies	23.4%	28.1%	4.7%
Other Expenses	70.5%	84.9%	2.2%
<b>Overall</b>	<b>22.7%</b>	<b>18.5%</b>	<b>100%</b>

With 22.7% of our overall budget expended at Q1, compared to 18.5% in our benchmark year, we appear to be expending our budget at a faster clip than usual. This is due to a timing issue rather than an operating budget concern.

For the first time in a few years, we issued 3 paychecks to teachers and school year employees in the month of September (on the 2<sup>nd</sup>, 16<sup>th</sup>, and 30<sup>th</sup>). As a point of comparison, when three paychecks were last issued in Q1 in FY'16 and FY'17, the salaries were 13.0-13.4% expended by the end of Q1. In any year, the proportion of employees who work full year (ex. Custodian, Administrator) vs. school year (ex. Teacher) will impact the degree to which our salaries are expended at Q1.

One of the impacts of Covid-19 has been increased movement of staff, including retirements and transfers to other districts. Over 55 professional positions have been filled by new incumbents. We have five instructors and one principal on full-year Leaves of Absence who have been replaced with interim hires. We have added a K/1 Teacher and Instructional Assistant at Downey due to enrollment increase. We added nurses to support the WPS Covid Team and oversee student and staff testing programs and contracted nurses to support Extended Day (which we do not expect the Extended Day budget can fully support). While staff turnover is not always favorable, in FY'22 it appears that we will see net savings, perhaps in the range of 400-500K. We will continue to monitor short-term and long-term leaves of absence as we monitor our salary lines.

### *Non-Salary Accounts*

In non-salary accounts such as Supplies and Other Expenses, we are spending more slowly than we have in prior years. However, Contracted Services are more fully encumbered than they were in FY'20. Some of these early encumbrances are for Student Services, Curriculum & Instruction, and Technology and reflect our attempts to support students after the pandemic. For example, we have expanded our use of STAR assessments and paid for a resource called Freckle that provides online differentiated intervention in English and Math for our Middle School students.

The Contracted Services line in our Maintenance and Operations cost center is 'overspent' by 100K, but this is not unusual for this time of year. Building improvement projects, including HVAC component replacements and roof repairs that are ultimately paid for with Capital funds may be reflected here. In addition, we have over 50K in contracts related to Covid, such as our tent rentals.

As you are aware, the Student Services Contracted Services line has historically been underbudgeted. In FY'22, we increased this line by 85K in order to account for district requirements. This increase did not entirely address the current year need and we are 363K 'overspent' at this time because we encumbered funds to hire 5 Applied Behavioral Analysts (ABA's) at a cost of 70K each via contracted providers when we were unable to fill vacant positions this summer. We anticipate that some of these contracted costs will be offset by savings in salary lines in Student Services, but the differential between the 70K contracted cost and the 45K average ABA salary is a true Covid impact.

### *Other Revenue and Expense*

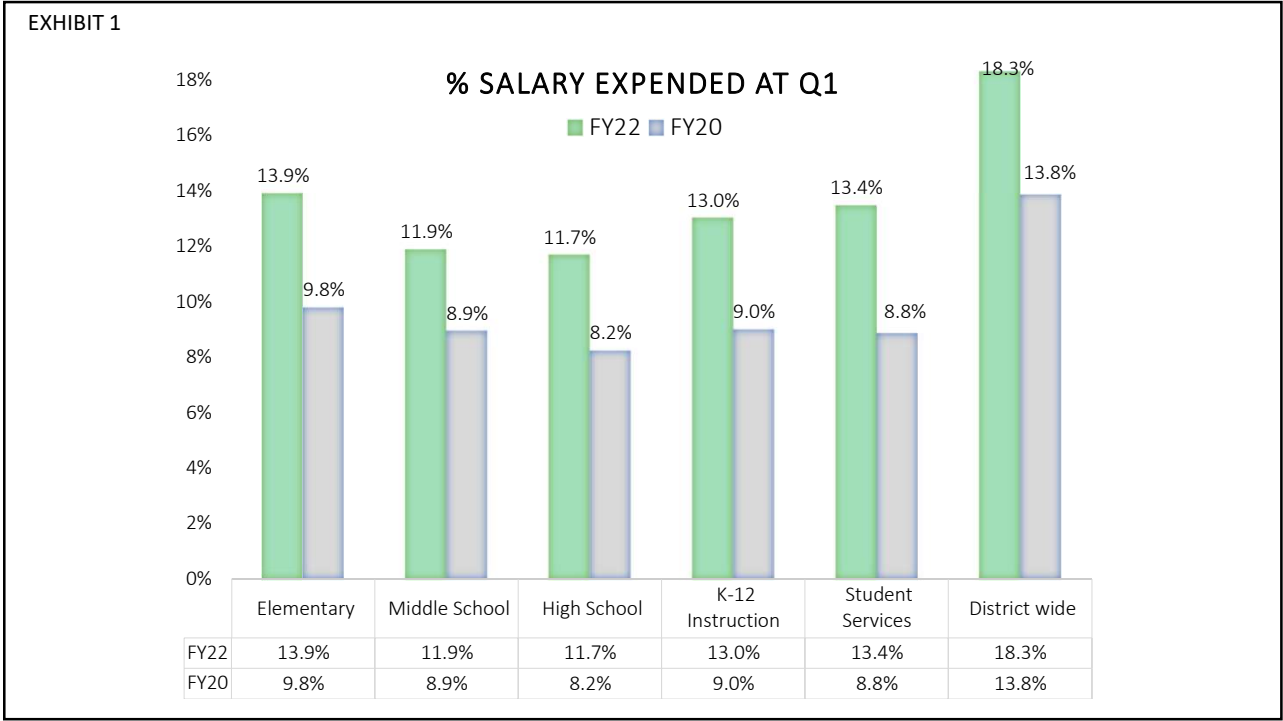
In addition to the expenditures that are reported above, our budgeted offsets can impact our Operating Budget.

Our Bus Fee collections are nearly back to normal, with 250K collected for SY'21-22 as compared to 258K in SY'19-20. We anticipate Athletic Fees and Pre-School tuition payments to also return to pre-Covid levels as the year progresses.

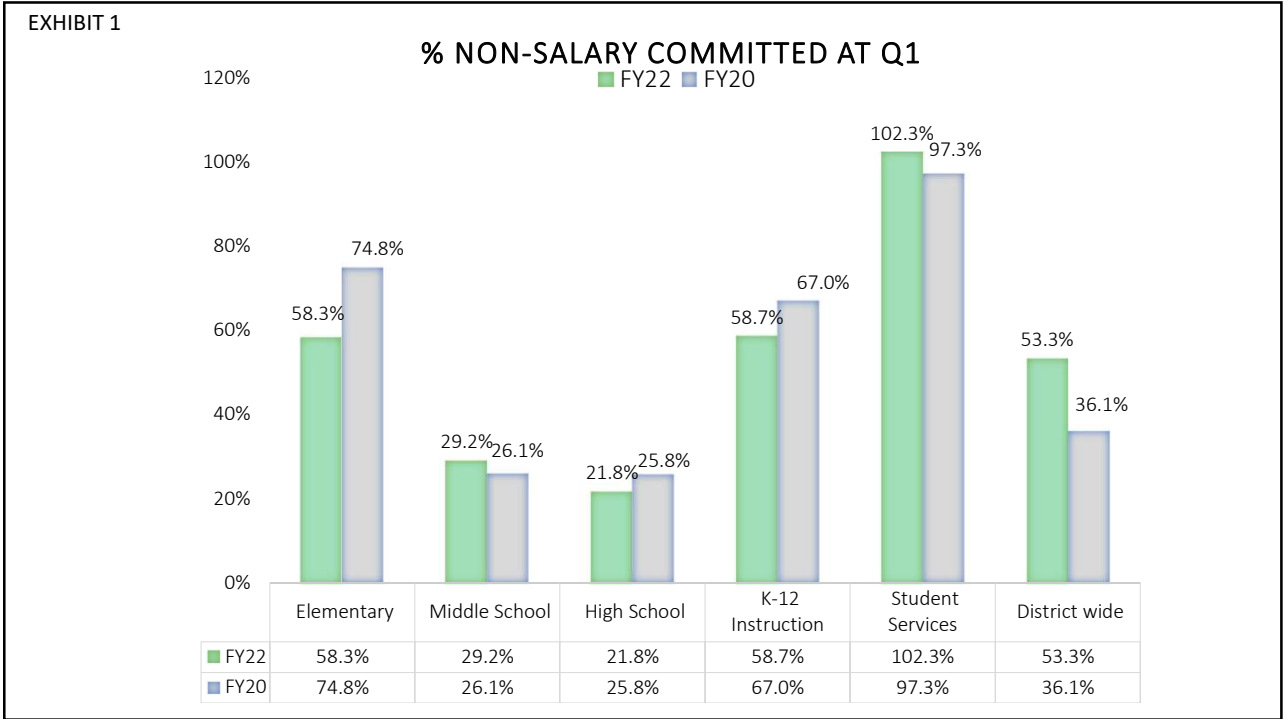
Our Special Education Circuit Breaker reimbursement for FY'22 will be 705K, which is 74K less than budgeted in spite of receiving a 32K transportation reimbursement for the first time. It is challenging to predict these reimbursements, but we carried a balance of 776K in our Circuit Breaker account from last year, so we are in a strong position to cover our expenses in the current year.

Our Special Education IDEA entitlement grant was funded at 897K, whereas we budgeted for 819K. This gives us additional flexibility to support our students with disabilities as we recover from the pandemic.

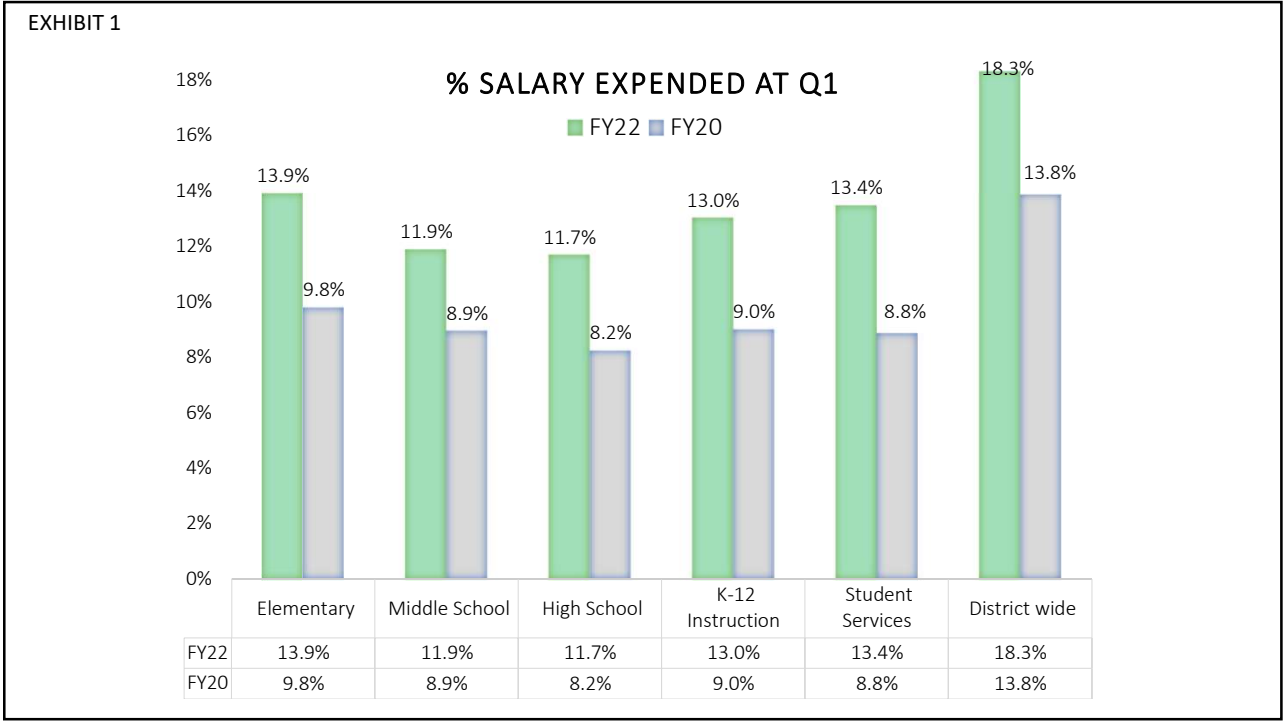
In our September financial update, we mentioned that we have been allocated 198K in American Rescue Plan (ARP) funds for Special Education and an additional 17.5K for Early Childhood Programs. We also discussed the fact that Westwood has been allocated 170K in Elementary and Secondary School Emergency Relief (ESSER III) Funds in FY'22. All of these funds must be expended in accordance with federal guidelines and may be carried into September 2024. We have begun a public engagement process for the use of our ESSER III funds and will be presenting more details on our plan later this year.



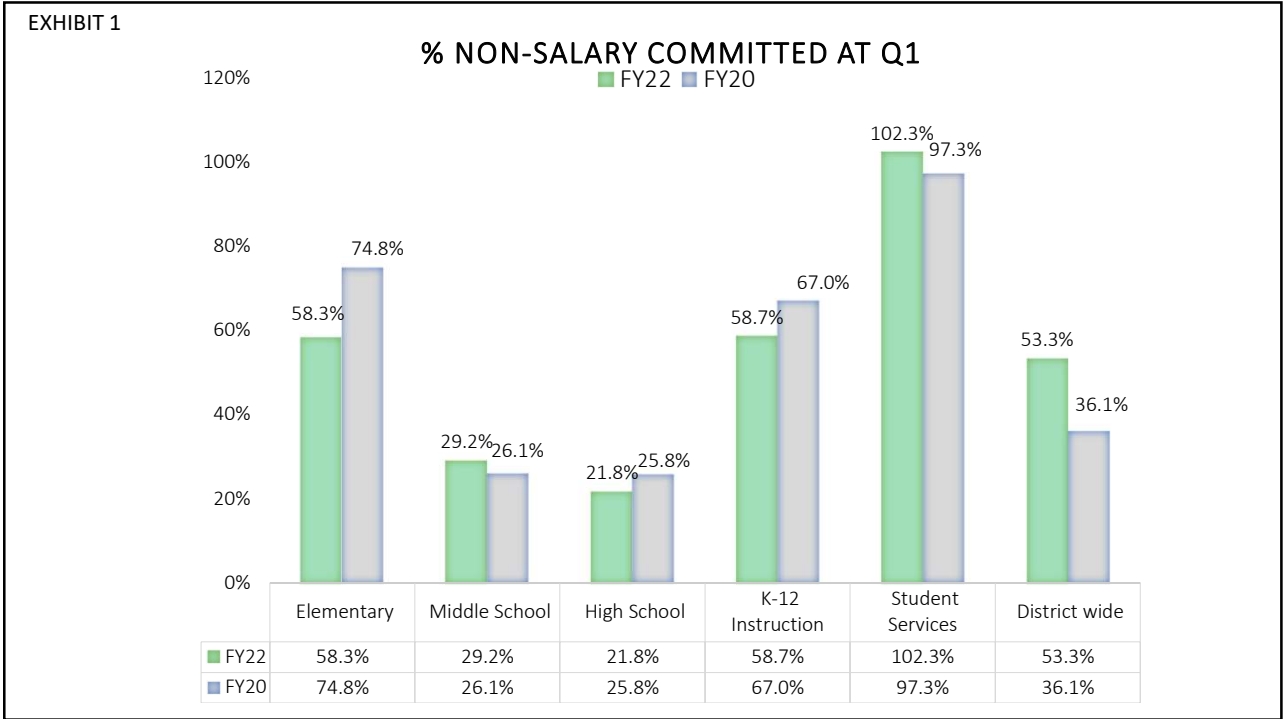
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Exhibit 3 - Organized by Cost Centers

# FY22 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	1,445,112	0	1,445,112	0	181,728	1,913	183,641	1,261,471	12.7%
412 Downey	1,736,890	0	1,736,890	0	251,348	0	251,348	1,485,542	14.5%
413 Paul Hanlon	1,509,549	0	1,509,549	0	220,053	0	220,053	1,289,496	14.6%
414 Martha Jones	1,761,465	0	1,761,465	0	230,098	0	230,098	1,531,367	13.1%
415 Sheehan	1,872,876	0	1,872,876	0	270,980	0	270,980	1,601,896	14.5%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	922,183	0	922,183	0	77,144	0	77,144	845,039	8.4%
252 For. Lang.	352,787	0	352,787	0	39,658	0	39,658	313,129	11.2%
282 Mathematics	858,084	0	858,084	0	117,666	0	117,666	740,418	13.7%
312 Science	814,033	0	814,033	0	81,649	0	81,649	732,384	10.0%
322 Social Studies	588,432	0	588,432	0	76,630	0	76,630	511,802	13.0%
332 CACE - M.S.	61,366	0	61,366	0	7,081	0	7,081	54,285	11.5%
421 Thurston	542,548	0	542,548	0	90,980	0	90,980	451,568	16.8%
HIGH SCHOOL									
220 Athletics	331,118	170,275	501,393	1,032	34,505	0	35,537	465,856	7.1%
240 English/Language Arts	1,187,597	0	1,187,597	0	107,531	0	107,531	1,080,066	9.1%
250 Foreign Languages	949,642	0	949,642	0	116,994	0	116,994	832,648	12.3%
280 Mathematics	1,130,513	0	1,130,513	0	128,124	0	128,124	1,002,389	11.3%
310 Science	1,249,243	0	1,249,243	0	157,023	0	157,023	1,092,220	12.6%
320 Social Studies	1,054,925	0	1,054,925	0	91,136	0	91,136	963,789	8.6%
431 High School	806,197	2,833	809,030	0	166,668	0	166,668	642,362	20.6%
K-12 INSTRUCTION									
180 Libraries	551,278	0	551,278	0	67,080	0	67,080	484,198	12.2%
210 Art	905,281	0	905,281	0	85,155	0	85,155	820,126	9.4%
290 Performing Arts	1,419,207	0	1,419,207	0	173,518	0	173,518	1,245,689	12.2%
300 Physical Education	1,045,832	0	1,045,832	0	122,792	0	122,792	923,040	11.7%
340 Technology Education	1,141,303	0	1,141,303	0	209,293	0	209,293	932,010	18.3%
STUDENT SERVICES									
260 Guidance	1,082,774	0	1,082,774	0	110,808	0	110,808	971,966	10.2%
265 Nurse	784,059	0	784,059	0	108,319	0	108,319	675,740	13.8%
380 Pre-School Spec. Educ.	372,107	175,000	547,107	0	65,099	0	65,099	482,008	11.9%
390 Student Serv. System	3,889,627	20,863	3,910,490	0	507,143	0	507,143	3,403,347	13.0%
391 Student Serv. - Elem.	3,592,908	0	3,592,908	0	524,539	0	524,539	3,068,369	14.6%
392 Student Serv. - M. S.	1,754,281	0	1,754,281	0	222,946	26	222,972	1,531,309	12.7%
393 Student Serv. - H.S.	1,506,485	0	1,506,485	0	161,234	70,805	232,039	1,274,446	15.4%
DISTRICTWIDE									
100 Central Administration	1,214,949	81,700	1,296,649	19,143	306,373	0	325,516	971,133	25.1%
120 Shared Mngmt Info Serv.	119,845	0	119,845	0	29,470	0	29,470	90,375	24.6%
150 Curr. and Instruction	2,267,373	277,331	2,544,704	40,061	253,597	0	293,658	2,251,046	11.5%
500 Maint. & Oper. of Plant	2,003,101	46,874	2,049,975	0	495,634	0	495,634	1,554,341	24.2%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	567,382	0	567,382	0	58,786	0	58,786	508,596	10.4%
<b>TOTAL</b>	<b>43,392,352</b>	<b>774,876</b>	<b>44,167,228</b>	<b>60,236</b>	<b>5,948,782</b>	<b>72,744</b>	<b>6,081,762</b>	<b>38,085,466</b>	<b>13.8%</b>

13.8 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY22 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	738	738	862	46.2%
412 Downey	2,500	0	2,500	0	0	0	0	2,500	0.0%
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	1,456	1,456	1,044	58.2%
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	1,063	1,063	3,937	21.3%
HIGH SCHOOL									
220 Athletics	144,758	69,542	214,300	90	9,492	3,180	12,762	201,538	6.0%
240 English/Language Arts	0	0	0	0	0	0	0	0	0.0%
250 Foreign Languages	3,000	0	3,000	0	2,500	0	2,500	500	83.3%
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	853	2,704	3,557	33,020	9.7%
K-12 INSTRUCTION									
180 Libraries	10,200	0	10,200	0	1,875	0	1,875	8,325	18.4%
210 Art	500	0	500	0	0	474	474	27	94.7%
290 Performing Arts	14,440	0	14,440	0	1,500	0	1,500	12,940	10.4%
300 Physical Education	0	0	0	0	0	0	0	0	0.0%
340 Technology Education	101,277	0	101,277	0	79,120	43,682	122,802	(21,525)	121.3%
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	14,626	4,590	19,216	1,909	91.0%
380 Pre-School Spec. Educ.	0	0	0	0	0	0	0	0	0.0%
390 Student Serv. System	738,284	459,823	1,198,107	880	213,202	1,347,285	1,561,367	(363,260)	130.3%
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	41,285	38,718	80,003	(12,128)	117.9%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	0	200	200	42,200	0.5%
150 Curr. and Instruction	151,834	19,968	171,802	0	136,429	33,245	169,674	2,128	98.8%
500 Maint. & Oper. of Plant	686,135	0	686,135	0	409,283	377,936	787,218	(101,083)	114.7%
550 Transportation	1,007,120	408,580	1,415,700	0	175	969,680	969,855	445,845	68.5%
600 Other Expenses	69,290	0	69,290	0	3,090	30,000	33,090	36,200	47.8%
<b>TOTAL</b>	<b>3,120,265</b>	<b>957,913</b>	<b>4,078,178</b>	<b>970</b>	<b>913,429</b>	<b>2,854,951</b>	<b>3,769,350</b>	<b>308,828</b>	<b>92.4%</b>

92.4 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY22 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	8,397	11,421	19,818	16,442	54.7%
412 Downey	42,514	0	42,514	0	2,331	26,453	28,784	13,730	67.7%
413 Paul Hanlon	35,302	0	35,302	0	3,585	16,038	19,623	15,679	55.6%
414 Martha Jones	55,389	0	55,389	0	24,209	4,870	29,079	26,310	52.5%
415 Sheehan	50,524	0	50,524	0	20,031	20,618	40,649	9,875	80.5%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	15,500	0	15,500	0	3,855	0	3,855	11,645	24.9%
252 For. Lang.	6,200	0	6,200	0	0	358	358	5,842	5.8%
282 Mathematics	4,000	0	4,000	0	638	237	875	3,125	21.9%
312 Science	14,250	0	14,250	0	1,429	235	1,663	12,587	11.7%
322 Social Studies	6,300	0	6,300	0	17	0	17	6,283	0.3%
332 CACE - M.S.	8,000	0	8,000	0	358	1,221	1,579	6,421	19.7%
421 Thurston	33,900	0	33,900	0	5,130	8,115	13,244	20,656	39.1%
HIGH SCHOOL									
220 Athletics	36,044	35,700	71,744	190	10,243	14,273	24,706	47,038	34.4%
240 English/Language Arts	18,385	0	18,385	0	7,528	3,936	11,464	6,921	62.4%
250 Foreign Languages	13,550	0	13,550	0	503	983	1,485	12,065	11.0%
280 Mathematics	11,100	0	11,100	0	4,372	125	4,498	6,602	40.5%
310 Science	31,170	0	31,170	0	14,611	10,540	25,151	6,019	80.7%
320 Social Studies	16,700	0	16,700	0	148	1,519	1,667	15,033	10.0%
431 High School	21,750	0	21,750	0	2,837	1,956	4,793	16,958	22.0%
K-12 INSTRUCTION									
180 Libraries	80,490	0	80,490	0	22,243	7,129	29,372	51,118	36.5%
210 Art	52,720	0	52,720	0	6,513	12,828	19,342	33,378	36.7%
290 Performing Arts	29,275	0	29,275	0	0	2,966	2,966	26,309	10.1%
300 Physical Education	13,875	0	13,875	0	1,799	0	1,799	12,076	13.0%
340 Technology Education	116,949	0	116,949	0	34,276	9,550	43,826	73,123	37.5%
STUDENT SERVICES									
260 Guidance	4,600	0	4,600	0	5,037	32	5,069	(469)	110.2%
265 Nurse	8,050	0	8,050	0	17	273	290	7,760	3.6%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	1,078	2,270	3,348	5,452	38.0%
390 Student Serv. System	37,000	0	37,000	0	14,716	20,808	35,524	1,476	96.0%
391 Student Serv. - Elem.	26,225	0	26,225	0	1,967	2,048	4,015	22,210	15.3%
392 Student Serv. - M. S.	11,500	0	11,500	0	185	70	256	11,245	2.2%
393 Student Serv. - H.S.	4,850	0	4,850	0	207	1,490	1,697	3,153	35.0%
DISTRICTWIDE									
100 Central Administration	21,700	0	21,700	0	3,004	875	3,880	17,820	17.9%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0	0.0%
150 Curr. and Instruction	51,013	3,200	54,213	0	11,035	22,646	33,680	20,533	62.1%
500 Maint. & Oper. of Plant	1,451,000	54,000	1,505,000	0	137,880	19,982	157,863	1,347,137	10.5%
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	2,374,885	92,900		190	350,178	225,866	576,234	1,891,551	23.4%

23.4 % COMMITTED



Exhibit 3 - Organized by Cost Centers

FY22 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	239	450	689	2,236	23.6%
412 Downey	3,705	0	3,705	0	0	174	174	3,531	4.7%
413 Paul Hanlon	2,575	0	2,575	0	0	0	0	2,575	0.0%
414 Martha Jones	4,270	0	4,270	0	954	108	1,062	3,208	24.9%
415 Sheehan	3,925	0	3,925	0	858	625	1,483	2,442	37.8%
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	10,176	4,623	14,799	14,501	50.5%
HIGH SCHOOL									
220 Athletics	76,951	1,650	78,601	0	10,620	16,930	27,550	51,051	35.0%
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	100	322	422	11,178	3.6%
320 Social Studies	2,600	0	2,600	0	0	0	0	2,600	0.0%
431 High School	58,500	0	58,500	0	10,019	764	10,783	47,717	18.4%
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	150	3,628	3,778	25,837	12.8%
300 Physical Education	3,000	0	3,000	0	0	0	0	3,000	0.0%
340 Technology Education	161,229	0	161,229	0	122,667	12,434	135,101	26,128	83.8%
STUDENT SERVICES									
260 Guidance	10,100	0	10,100	0	205	0	205	9,895	2.0%
265 Nurse	5,000	0	5,000	0	0	810	810	4,190	16.2%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	303	111	413	2,087	16.5%
390 Student Serv. System	406,670	1,138,084	1,544,754	0	316,176	1,015,646	1,331,822	212,932	86.2%
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	279	0	279	971	22.3%
393 Student Serv. - H.S.	1,900	0	1,900	0	0	0	0	1,900	0.0%
DISTRICTWIDE									
100 Central Administration	68,242	0	68,242	0	17,671	2,674	20,345	47,897	29.8%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0	0.0%
150 Curr. and Instruction	133,716	2,000	135,716	6,000	11,625	2,795	20,420	115,296	15.0%
500 Maint. & Oper. of Plant	83,202	0	83,202	0	15,876	11,906	27,782	55,420	33.4%
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>1,125,086</b>	<b>1,141,734</b>		<b>6,000</b>	<b>517,919</b>	<b>1,073,999</b>	<b>1,597,918</b>	<b>668,902</b>	<b>70.5%</b>

70.5 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY22 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	1,485,897	0	1,485,897	0	190,364	14,522	204,886	1,281,011	13.8%
412 Downey	1,785,609	0	1,785,609	0	253,679	26,627	280,306	1,505,303	15.7%
413 Paul Hanlon	1,548,626	0	1,548,626	0	223,638	16,038	239,676	1,308,950	15.5%
414 Martha Jones	1,822,024	0	1,822,024	0	255,262	4,978	260,240	1,561,784	14.3%
415 Sheehan	1,929,825	0	1,929,825	0	291,869	22,700	314,569	1,615,256	16.3%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	941,883	0	941,883	0	80,999	0	80,999	860,884	8.6%
252 For. Lang.	359,587	0	359,587	0	39,658	358	40,015	319,572	11.1%
282 Mathematics	862,084	0	862,084	0	118,305	237	118,541	743,543	13.8%
312 Science	828,283	0	828,283	0	83,077	235	83,312	744,971	10.1%
322 Social Studies	594,732	0	594,732	0	76,646	0	76,646	518,086	12.9%
332 CACE - M.S.	70,566	0	70,566	0	7,439	1,221	8,660	61,906	12.3%
421 Thurston	610,748	0	610,748	0	106,286	13,801	120,087	490,661	19.7%
HIGH SCHOOL									
220 Athletics	588,871	277,167	866,038	1,312	64,860	34,383	100,555	765,483	11.6%
240 English/Language Arts	1,207,813	0	1,207,813	0	115,059	3,936	118,995	1,088,818	9.9%
250 Foreign Languages	970,042	0	970,042	0	119,997	983	120,980	849,062	12.5%
280 Mathematics	1,145,213	0	1,145,213	0	132,497	125	132,622	1,012,591	11.6%
310 Science	1,295,413	0	1,295,413	0	171,734	10,862	182,595	1,112,818	14.1%
320 Social Studies	1,074,225	0	1,074,225	0	91,284	1,519	92,804	981,421	8.6%
431 High School	923,024	2,833	925,857	0	180,377	5,424	185,801	740,056	20.1%
K-12 INSTRUCTION									
180 Libraries	644,098	0	644,098	0	91,198	7,129	98,327	545,771	15.3%
210 Art	960,901	0	960,901	0	91,668	13,302	104,970	855,931	10.9%
290 Performing Arts	1,492,537	0	1,492,537	0	175,168	6,594	181,762	1,310,775	12.2%
300 Physical Education	1,062,707	0	1,062,707	0	124,590	0	124,590	938,117	11.7%
340 Technology Education	1,520,758	0	1,520,758	0	445,356	65,666	511,022	1,009,736	33.6%
STUDENT SERVICES									
260 Guidance	1,104,474	0	1,104,474	0	116,050	32	116,082	988,392	10.5%
265 Nurse	818,234	0	818,234	0	122,962	5,673	128,635	689,599	15.7%
380 Pre-School Spec. Educ.	383,407	175,000	558,407	0	66,480	2,380	68,860	489,547	12.3%
390 Student Serv. System	5,071,581	1,618,770	6,690,351	880	1,051,237	2,383,739	3,435,856	3,254,495	51.4%
391 Student Serv. - Elem.	3,622,983	0	3,622,983	0	526,506	2,048	528,553	3,094,430	14.6%
392 Student Serv. - M. S.	1,767,031	0	1,767,031	0	223,410	96	223,506	1,543,525	12.6%
393 Student Serv. - H.S.	1,513,235	0	1,513,235	0	161,441	72,295	233,736	1,279,499	15.4%
DISTRICTWIDE									
100 Central Administration	1,372,766	81,700	1,454,466	19,143	368,333	42,268	429,743	1,024,723	29.5%
120 Shared Mngmt Info Serv.	162,245	0	162,245	0	29,470	200	29,670	132,575	18.3%
150 Curr. and Instruction	2,603,936	302,499	2,906,435	46,061	412,686	58,685	517,433	2,389,002	17.8%
500 Maint. & Oper. of Plant	4,223,438	100,874	4,324,312	0	1,058,673	409,824	1,468,497	2,855,815	34.0%
550 Transportation	1,007,120	408,580	1,415,700	0	175	969,680	969,855	445,845	68.5%
600 Other Expenses	636,672	0	636,672	0	61,876	30,000	91,876	544,796	14.4%
TOTAL	50,012,588	2,967,423	52,980,011	67,396	7,730,307	4,227,560	12,025,263	40,954,748	22.7%

22.7 % COMMITTED