



# WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

Lemma Jn-baptiste  
Director of Business & Finance

To: Emily Parks, Superintendent  
Date: October 13, 2022  
Subject: Operating Budget Report for period ending September 30, 2022

The table below provides a view of the spend rates in FY'23 vs. FY'22 at the end of Q1.

	FY'23 Committed at Q1	FY'22 Committed at Q1	FY'23 % of Budget
Salaries	13.8%	13.8%	83.7%
Contracted Services	88.8%	92.4%	7.8%
Supplies	27.9%	23.4%	4.4%
Other Expenses	99.8%	70.5%	4.2%
<b>Overall</b>	<b>23.8%</b>	<b>22.7%</b>	<b>100%</b>

## *Salary Accounts*

In August, we assessed the financial impact of staff turnover, ie. the difference in the salary of budgeted vs. actual staff at the start of the school year. While in FY'22, staff turnover (based on professional staff, not support positions) was close to 500K, our estimate was just about 350K for FY'23. Turnover is how we typically absorb the cost of covering long-term leaves of absence that exceed the budgeted amount that we set aside for such expenses, or other unexpected staff impacts that occur mid-year.

There were a few changes that also impact our salary lines. This summer the District added an electrician to our budget by converting 80K in funds from a contract with an external vendor and hiring a full-time electrician in-house. We also decided to add a permanent substitute nurse at a cost of approximately 74K to address the shrinking pool of daily substitute nurses that we identified as an issue in the post-pandemic labor market and we increased the Literacy Para hours at Hanlon after a review of the enrollment and classroom needs (particularly at grade 5). Our ESY salary expense this summer was 40K over budget. While our Administrative Assistants and Custodial bargaining units have new multi-year contracts, we return to the bargaining table with the Westwood Teacher's Association in the coming weeks.

In our revenue-based programs, we anticipate higher salary expenditures than in prior years. While approved pay rate increases were matched by increases in tuitions, we did add a nurse in Extended Day at an anticipated cost of 56K and we anticipate hiring a part-time Administrative Assistant for the Prodigy Program.

## *Non-Salary Accounts*

In non-salary accounts, there are a few noteworthy risk areas.

The *Contracted Services* category is where we budget for contracted instructional support services as well as professional development providers and transportation vendors. In this category, the Special Education line has historically been underbudgeted. The current line is 617K overspent, and we anticipate about 277K in additional unbudgeted costs in Special Education in-district and out of district transportation. We have 653K in grant funds, held over from FY'22, that are dedicated to Special Education that can be used in FY'23 to provide budgetary relief.

*A deep dive on Contracted Services:*

Approximately 571K of the expense on the Special Education Contracted Services line is attributed to hiring 9 contracted vendor Applied Behavioral Analysts (ABA's) at a cost of 64-70K each to fill vacant positions this summer. (Note: Even with this intervention, we continue to operate with 5 vacancies in our Instructional Aide positions.) We anticipate that some of these will be offset by savings in salary lines in Student Services, but the differential between the contracted cost and the 45K average ABA salary or 27K average Instructional Aide salary is a labor market impact on our operating budget of about 310K.

At least 163K has been expended on contracted providers who are covering for Special Education staff leaves of absence. These are specialized providers such as Speech Pathologists who are filling in for professional staff. The difference between the contracted cost and the budgeted salary of our staff members is 27K.

The 277K in excess cost for Transportation contracts is driven by 80K due to price escalation in our contract with Van Pool, 81K in additional costs due to service changes, as well as 116K in additional costs for new students.

As a reminder, in FY'22, we increased the Contracted Services line by 85K in order to account for district needs and intended to make a four-year structured adjustment of this line. In FY'23, we reviewed the priorities for the district and identified American Rescue Plan Act (ARPA) funds that could temporarily support the budget in lieu of a structured adjustment to this line. We determined that Contract Services should be level funded except for a small increase of about 10K. Ultimately, as we ended FY'22, we were able to carry IDEA grant funding of 653K into FY'23.

Notably, in the area of *Other Expenses*, we also have some unanticipated increases in out of district tuitions due specifically to the changing needs of our student body and/or multiple move-ins. Currently, our tuitions exceed budget by 522K and we anticipate that we will begin to draw on Special Education Reserve funds to cover these expenses as we close the fiscal year.

In Facilities, we are observing significant price increases as we procure furniture or contract with vendors to maintain our buildings. This has triggered thresholds for public advertising for

multiple projects or driven us to seek alternative proposals, which has delayed the onset of the work.

### *Summary*

While our overall financial spending is only slightly over last year, at 23.8% as opposed to 22.7% last year, this 1.1% swing accounts for about 600K overall. Shortages of qualified staff in the labor market, as well as cost pressures in transportation and move-ins have significantly impacted our Special Education budget. We are fortunate to have previously set aside funding to absorb these shocks in the short-term. In Facilities, we believe the cost pressures will become more apparent as the year progresses and as more work gets underway. We are benefiting from having added a full-time electrician in-house and we are closely monitoring our on-call contracts for HVAC services, carpentry, flooring, and plumbing.

EXHIBIT 1

% SALARY EXPENDED AT Q1

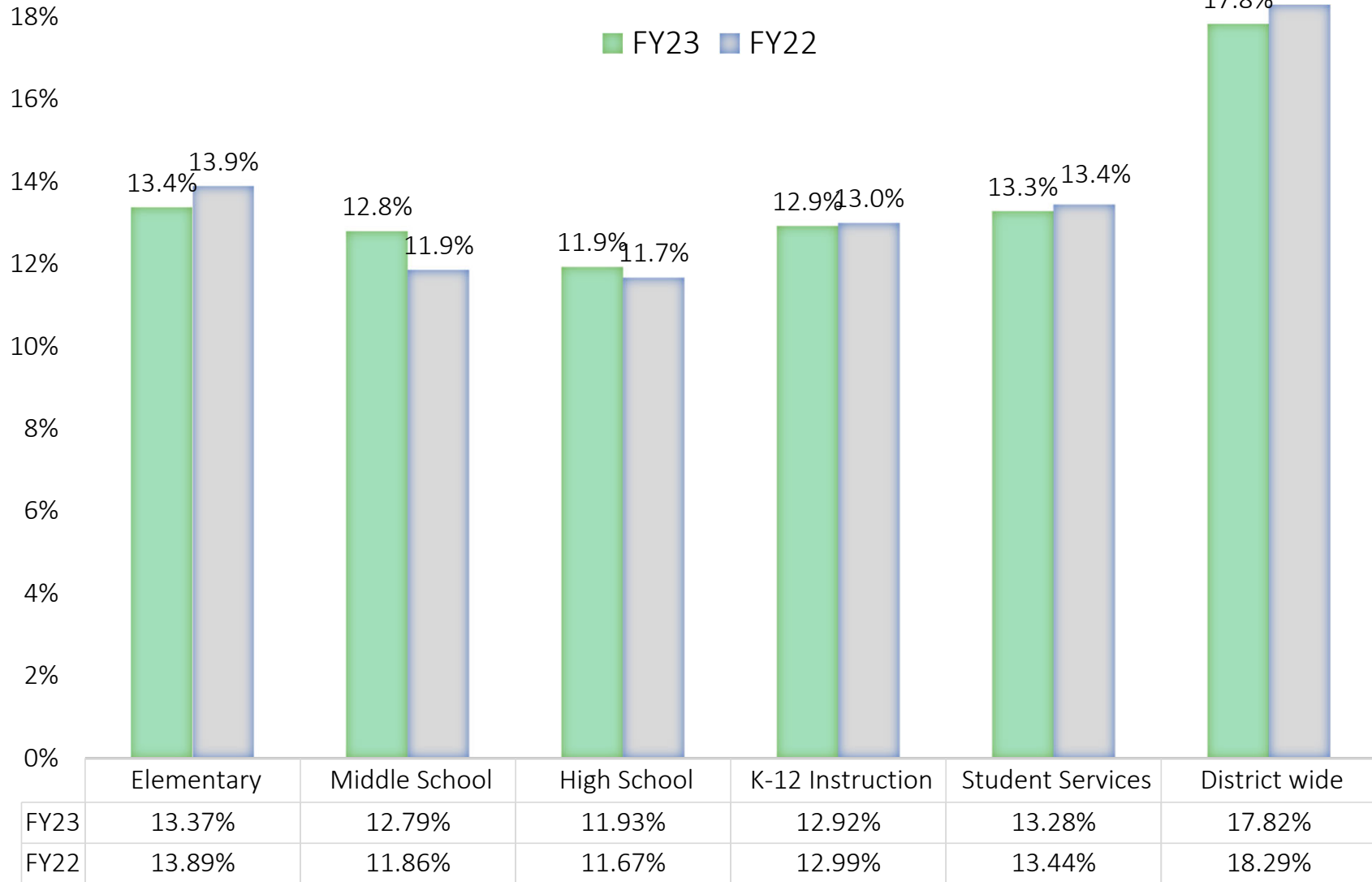


EXHIBIT 1

% NON-SALARY COMMITTED AT Q1

FY23 FY22

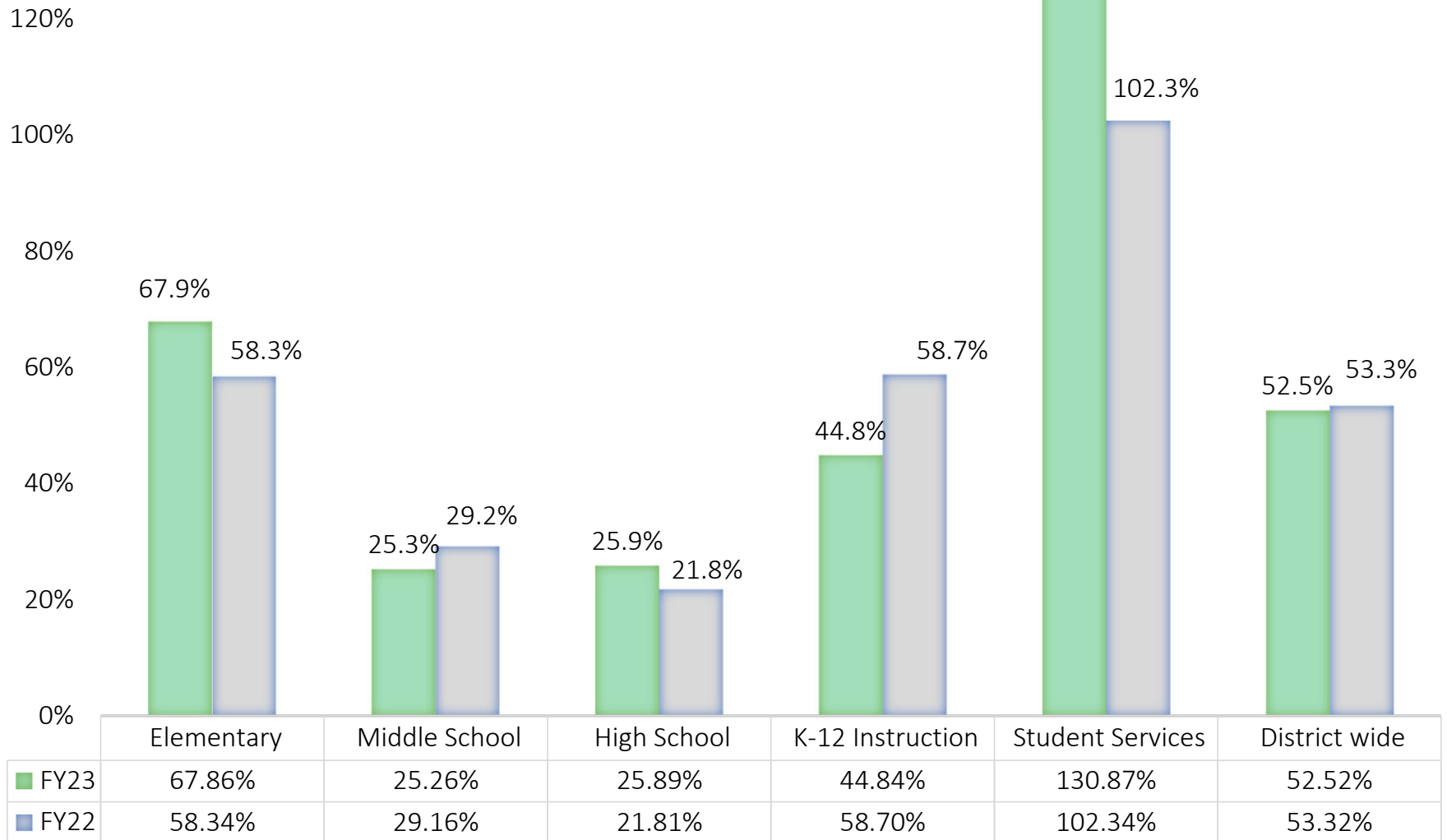


Exhibit 2 - Ranked by Size of Budget

FY23 Q1 OPERATING BUDGET  
SALARIES

July 1 - Sept 30

COST CENTER	FY23 Town	FY23 Offset	FY23 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	3,521,536	890,863	4,412,399	0	589,457	0	589,457	3,822,942	13.4%
391 Student Serv. - Elem.	3,626,362	85,000	3,711,362	0	420,515	0	420,515	3,290,847	11.3%
150 Curr. and Instruction	2,186,765	412,336	2,599,101	63,090	320,380	0	383,470	2,215,631	14.8%
500 Maint. & Oper. of Plant	2,052,585	96,000	2,148,585	0	573,280	0	573,280	1,575,305	26.7%
415 Sheehan	1,873,084	0	1,873,084	0	251,304	418	251,722	1,621,362	13.4%
412 Downey	1,807,049	0	1,807,049	0	270,431	0	270,431	1,536,618	15.0%
414 Martha Jones	1,803,549	0	1,803,549	0	232,682	0	232,682	1,570,867	12.9%
392 Student Serv. - M. S.	1,722,135	0	1,722,135	0	195,711	0	195,711	1,526,424	11.4%
600 Other Expenses	1,573,980	0	1,573,980	0	55,133	0	55,133	1,518,847	3.5%
393 Student Serv. - H.S.	1,527,948	0	1,527,948	0	185,301	0	185,301	1,342,647	12.1%
413 Paul Hanlon	1,487,974	0	1,487,974	0	203,052	0	203,052	1,284,922	13.6%
411 Deerfield	1,456,908	0	1,456,908	0	169,124	0	169,124	1,287,784	11.6%
290 Performing Arts	1,436,307	0	1,436,307	0	163,226	0	163,226	1,273,081	11.4%
100 Central Administration	1,246,274	123,940	1,370,214	17,004	334,023	0	351,027	1,019,187	25.6%
310 Science	1,284,926	0	1,284,926	0	142,639	0	142,639	1,142,287	11.1%
340 Technology Education	1,179,928	0	1,179,928	0	212,634	0	212,634	967,294	18.0%
240 English/Language Arts	1,128,214	0	1,128,214	15,495	140,963	0	156,458	971,756	13.9%
280 Mathematics	1,106,565	0	1,106,565	0	117,853	0	117,853	988,712	10.7%
300 Physical Education	1,077,702	0	1,077,702	0	124,229	0	124,229	953,473	11.5%
320 Social Studies	1,015,641	0	1,015,641	0	114,976	0	114,976	900,665	11.3%
250 Foreign Languages	999,459	0	999,459	0	92,867	0	92,867	906,592	9.3%
282 Mathematics	984,945	0	984,945	0	135,715	0	135,715	849,230	13.8%
260 Guidance	980,236	0	980,236	0	106,689	0	106,689	873,547	10.9%
242 Engl./Lang. Arts	956,522	0	956,522	0	108,846	0	108,846	847,676	11.4%
431 High School	837,283	2,833	840,116	0	165,973	0	165,973	674,143	19.8%
312 Science	789,402	0	789,402	0	71,221	0	71,221	718,181	9.0%
210 Art	786,077	0	786,077	0	88,043	0	88,043	698,034	11.2%
265 Nurse	691,283	0	691,283	0	88,001	0	88,001	603,282	12.7%
421 Thurston	657,642	0	657,642	0	118,661	0	118,661	538,981	18.0%
322 Social Studies	610,457	0	610,457	0	79,466	0	79,466	530,991	13.0%
180 Libraries	567,217	0	567,217	0	63,923	0	63,923	503,294	11.3%
380 Pre-School Spec. Educ.	360,686	200,000	560,686	0	221,222	0	221,222	339,464	39.5%
220 Athletics	330,657	170,275	500,932	0	29,182	0	29,182	471,750	5.8%
252 For. Lang.	325,278	0	325,278	0	40,161	0	40,161	285,117	12.3%
120 Shared Mngmt Info Serv.	120,345	0	120,345	0	29,328	0	29,328	91,017	24.4%
332 CACE - M.S.	65,062	0	65,062	0	7,507	0	7,507	57,555	11.5%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
<b>TOTAL</b>	<b>44,177,983</b>	<b>1,981,247</b>	<b>46,159,230</b>	<b>95,589</b>	<b>6,263,719</b>	<b>418</b>	<b>6,359,727</b>	<b>39,799,503</b>	<b>13.8%</b>

13.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY23 Q1 OPERATING BUDGET  
CONTRACTED SERVICES

July 1 - Sept 30

COST CENTER	FY23 Town	FY23 Offset	FY23 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
550 Transportation	1,104,120	450,506	1,554,626	0	0	1,097,055	1,097,055	457,572	70.6%
390 Student Serv. System	944,516	223,602	1,168,118	0	164,469	1,482,045	1,646,514	(478,396)	141.0%
500 Maint. & Oper. of Plant	686,134	0	686,134	0	296,260	219,598	515,857	170,277	75.2%
220 Athletics	144,758	69,542	214,300	0	9,640	1,280	10,920	203,380	5.1%
150 Curr. and Instruction	161,834	34,968	196,802	0	118,787	49,936	168,723	28,079	85.7%
340 Technology Education	135,000	0	135,000	0	99,028	28,400	127,428	7,572	94.4%
100 Central Administration	97,375	0	97,375	0	55,890	69,738	125,628	(28,253)	129.0%
600 Other Expenses	69,290	0	69,290	0	21,248	49,750	70,998	(1,708)	102.5%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	0	0	0	42,400	0.0%
431 High School	36,577	0	36,577	0	4,159	4,050	8,209	28,368	22.4%
265 Nurse	21,125	0	21,125	0	15,238	0	15,238	5,887	72.1%
290 Performing Arts	14,440	0	14,440	0	0	0	0	14,440	0.0%
180 Libraries	10,200	0	10,200	0	0	0	0	10,200	0.0%
260 Guidance	7,000	0	7,000	0	0	3,014	3,014	3,986	43.1%
421 Thurston	5,000	0	5,000	0	0	400	400	4,600	8.0%
310 Science	3,400	0	3,400	0	0	174	174	3,226	5.1%
250 Foreign Languages	3,000	0	3,000	0	2,500	0	2,500	500	83.3%
412 Downey	2,500	0	2,500	0	0	534	534	1,966	21.4%
415 Sheehan	2,500	0	2,500	0	0	106	106	2,394	4.2%
411 Deerfield	1,600	0	1,600	0	0	0	0	1,600	0.0%
413 Paul Hanlon	1,200	0	1,200	0	172	2,050	2,222	(1,022)	185.2%
332 CACE - M.S.	1,000	0	1,000	0	0	0	0	1,000	0.0%
414 Martha Jones	900	0	900	0	380	0	380	520	42.2%
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>3,496,719</b>	<b>778,618</b>	<b>4,275,337</b>	<b>0</b>	<b>787,771</b>	<b>3,008,129</b>	<b>3,795,900</b>	<b>479,438</b>	<b>88.8%</b>

88.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY22 Q1 OPERATING BUDGET  
SUPPLIES

July 1 - Sept 30

Budget Category	FY23 Town	FY23 Offset	FY23 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
500 Maint. & Oper. of Plant	1,401,000	79,000	1,480,000	0	196,045	6,108	202,153	1,277,847	13.7%
340 Technology Education	116,947	0	116,947	0	32,448	11,368	43,817	73,130	37.5%
180 Libraries	80,490	0	80,490	0	24,189	7,094	31,282	49,208	38.9%
220 Athletics	36,044	35,700	71,744	0	13,214	33,064	46,278	25,466	64.5%
150 Curr. and Instruction	51,013	9,200	60,213	0	5,975	38,559	44,535	15,678	74.0%
414 Martha Jones	55,389	0	55,389	0	19,699	16,388	36,087	19,302	65.2%
210 Art	52,720	0	52,720	0	5,890	18,127	24,017	28,703	45.6%
415 Sheehan	50,524	0	50,524	0	19,956	25,964	45,920	4,604	90.9%
412 Downey	42,514	0	42,514	0	3,676	27,457	31,134	11,380	73.2%
390 Student Serv. System	37,000	0	37,000	0	53	21,448	21,500	15,500	58.1%
411 Deerfield	36,260	0	36,260	0	4,589	17,928	22,516	13,744	62.1%
413 Paul Hanlon	35,302	0	35,302	0	3,451	21,221	24,672	10,630	69.9%
421 Thurston	33,900	0	33,900	0	1,250	9,422	10,672	23,228	31.5%
310 Science	31,170	0	31,170	0	6,133	15,015	21,148	10,022	67.8%
290 Performing Arts	29,275	0	29,275	0	0	2,912	2,912	26,363	9.9%
391 Student Serv. - Elem.	26,225	0	26,225	0	948	3,251	4,199	22,026	16.0%
431 High School	23,250	0	23,250	0	4,805	1,670	6,475	16,775	27.9%
240 English/Language Arts	18,385	0	18,385	0	3,506	3,171	6,677	11,708	36.3%
320 Social Studies	16,700	0	16,700	0	323	15,266	15,589	1,111	93.3%
242 Engl./Lang. Arts	15,500	0	15,500	0	2,806	1,639	4,445	11,055	28.7%
312 Science	14,250	0	14,250	0	1,219	1,002	2,221	12,029	15.6%
300 Physical Education	13,875	0	13,875	0	0	1,122	1,122	12,753	8.1%
250 Foreign Languages	13,550	0	13,550	0	0	2,003	2,003	11,547	14.8%
392 Student Serv. - M. S.	11,500	0	11,500	0	696	1,693	2,389	9,111	20.8%
280 Mathematics	11,100	0	11,100	0	2,383	934	3,317	7,783	29.9%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	1,499	2,036	3,535	5,265	40.2%
100 Central Administration	8,200	0	8,200	241	2,518	778	3,538	4,662	43.1%
265 Nurse	8,050	0	8,050	0	3,069	2,243	5,312	2,738	66.0%
332 CACE - M.S.	8,000	0	8,000	0	105	4,533	4,638	3,362	58.0%
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	146	129	276	5,924	4.4%
393 Student Serv. - H.S.	4,850	0	4,850	0	1,042	1,668	2,710	2,140	55.9%
260 Guidance	4,600	0	4,600	0	655	317	972	3,628	21.1%
282 Mathematics	4,000	0	4,000	0	917	242	1,159	2,841	29.0%
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>2,312,883</b>	<b>123,900</b>	<b>2,436,783</b>	<b>241</b>	<b>363,207</b>	<b>315,772</b>	<b>679,220</b>	<b>1,757,563</b>	<b>27.9%</b>

27.9 % COMMITTED



Exhibit 2 - Ranked by Size of Budget

FY23 Q1 OPERATING BUDGET  
OTHER EXPENSES

July 1 - Sept 30

Budget Category	FY23 Town	FY23 Offset	FY23 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	1,031,940	507,814	1,539,754	0	197,875	1,838,801	2,036,676	(496,922)	132.3%
340 Technology Education	161,228	0	161,228	0	31,608	25,180	56,788	104,440	35.2%
150 Curr. and Instruction	133,716	5,000	138,716	1,500	9,335	671	11,506	127,210	8.3%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	7,107	72,193	79,300	3,901	95.3%
100 Central Administration	83,000	0	83,000	1,393	30,738	12,114	44,245	38,755	53.3%
220 Athletics	76,951	1,650	78,601	0	22,611	0	22,611	55,990	28.8%
431 High School	68,200	0	68,200	0	8,881	2,259	11,140	57,060	16.3%
290 Performing Arts	29,615	0	29,615	0	0	3,597	3,597	26,018	12.1%
421 Thurston	29,300	0	29,300	0	4,908	3,724	8,633	20,667	29.5%
310 Science	11,600	0	11,600	0	1,243	0	1,243	10,357	10.7%
260 Guidance	10,100	0	10,100	0	0	0	0	10,100	0.0%
265 Nurse	5,000	0	5,000	0	66	1,560	1,626	3,374	32.5%
414 Martha Jones	4,270	0	4,270	0	356	0	356	3,914	8.3%
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	253	1,039	1,292	2,633	32.9%
250 Foreign Languages	3,850	0	3,850	0	0	51	51	3,799	1.3%
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	0	273	273	3,432	7.4%
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	633	0	633	2,292	21.6%
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	876	0	876	1,699	34.0%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	677	0	677	1,823	27.1%
210 Art	2,400	0	2,400	0	0	998	998	1,402	41.6%
180 Libraries	2,130	0	2,130	0	0	299	299	1,831	14.0%
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	500	0	0	500	1,331	27.3%
392 Student Serv. - M. S.	1,250	0	1,250	0	0	522	522	728	41.8%
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>1,774,812</b>	<b>514,464</b>	<b>2,289,276</b>	<b>3,393</b>	<b>317,166</b>	<b>1,963,281</b>	<b>2,283,840</b>	<b>5,436</b>	<b>99.8%</b>

99.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY23 Q1 OPERATING BUDGET  
ALL EXPENSE CATEGORIES

July 1 - Sept 30

Budget Category	FY23 Town	FY23 Offset	FY23 Budget	YTD Offset Used	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Committed
390 Student Serv. System	5,534,992	1,622,279	7,157,271	0	951,853	3,342,294	4,294,147	2,863,124	60.0%
500 Maint. & Oper. of Plant	4,222,920	175,000	4,397,920	0	1,072,692	297,899	1,370,591	3,027,329	31.2%
391 Student Serv. - Elem.	3,656,437	85,000	3,741,437	0	421,463	3,251	424,714	3,316,723	11.4%
150 Curr. and Instruction	2,533,328	461,504	2,994,832	64,590	454,478	89,166	608,234	2,386,598	20.3%
415 Sheehan	1,930,033	0	1,930,033	0	271,512	27,528	299,040	1,630,993	15.5%
414 Martha Jones	1,864,108	0	1,864,108	0	253,116	16,388	269,504	1,594,604	14.5%
412 Downey	1,855,768	0	1,855,768	0	274,107	28,264	302,371	1,553,397	16.3%
392 Student Serv. - M. S.	1,734,885	0	1,734,885	0	196,407	2,215	198,622	1,536,263	11.4%
600 Other Expenses	1,643,270	0	1,643,270	0	76,381	49,750	126,131	1,517,139	7.7%
340 Technology Education	1,593,103	0	1,593,103	0	375,719	64,949	440,667	1,152,436	27.7%
100 Central Administration	1,434,849	123,940	1,558,789	18,638	423,169	82,630	524,437	1,034,352	33.6%
550 Transportation	1,104,120	450,506	1,554,626	0	0	1,097,055	1,097,055	457,572	70.6%
393 Student Serv. - H.S.	1,534,698	0	1,534,698	0	186,342	1,668	188,010	1,346,688	12.3%
413 Paul Hanlon	1,527,051	0	1,527,051	0	207,551	23,271	230,822	1,296,229	15.1%
290 Performing Arts	1,509,637	0	1,509,637	0	163,226	6,509	169,734	1,339,903	11.2%
411 Deerfield	1,497,693	0	1,497,693	0	174,345	17,928	192,273	1,305,420	12.8%
310 Science	1,331,096	0	1,331,096	0	150,016	15,189	165,204	1,165,892	12.4%
240 English/Language Arts	1,148,430	0	1,148,430	15,995	144,469	3,171	163,635	984,795	14.2%
280 Mathematics	1,121,265	0	1,121,265	0	120,237	934	121,170	1,000,095	10.8%
300 Physical Education	1,094,577	0	1,094,577	0	124,229	1,122	125,352	969,225	11.5%
320 Social Studies	1,034,941	0	1,034,941	0	115,299	15,266	130,565	904,376	12.6%
250 Foreign Languages	1,019,859	0	1,019,859	0	95,367	2,054	97,421	922,438	9.6%
260 Guidance	1,001,936	0	1,001,936	0	107,343	3,331	110,674	891,262	11.0%
282 Mathematics	988,945	0	988,945	0	136,633	242	136,874	852,071	13.8%
242 Engl./Lang. Arts	976,222	0	976,222	0	111,652	1,639	113,291	862,931	11.6%
431 High School	965,310	2,833	968,143	0	183,818	7,979	191,798	776,345	19.8%
220 Athletics	588,410	277,167	865,577	0	74,647	34,344	108,991	756,586	12.6%
210 Art	841,697	0	841,697	0	93,933	19,125	113,058	728,639	13.4%
312 Science	803,652	0	803,652	0	72,440	1,002	73,442	730,210	9.1%
421 Thurston	725,842	0	725,842	0	124,820	13,546	138,366	587,476	19.1%
265 Nurse	725,458	0	725,458	0	106,374	3,803	110,177	615,281	15.2%
180 Libraries	660,037	0	660,037	0	88,112	7,393	95,504	564,533	14.5%
322 Social Studies	616,757	0	616,757	0	79,466	0	79,466	537,291	12.9%
380 Pre-School Spec. Educ.	371,986	200,000	571,986	0	223,398	2,036	225,434	346,552	39.4%
252 For. Lang.	332,078	0	332,078	0	40,308	129	40,437	291,641	12.2%
120 Shared Mngmt Info Serv.	162,745	0	162,745	0	29,328	0	29,328	133,417	18.0%
332 CACE - M.S.	74,262	0	74,262	0	7,612	4,533	12,145	62,117	16.4%
<b>TOTAL</b>	<b>51,762,397</b>	<b>3,398,229</b>	<b>55,160,626</b>	<b>99,223</b>	<b>7,731,862</b>	<b>5,287,601</b>	<b>13,118,686</b>	<b>42,041,940</b>	<b>23.8%</b>

23.8 % COMMITTED