



# WESTWOOD PUBLIC SCHOOLS

*Honoring Tradition, Inspiring Excellence, Shaping the Future*

**Lemma Jn-baptiste**

Director of Business & Finance

To: Emily Parks, Superintendent  
 Date: May 10, 2023  
 Subject: Operating Budget Report for period ending March 31, 2023

The table below provides a districtwide view of the spend rates in FY'23 vs. FY'22 at Q3:

	FY'23 Budget Committed at Q3	FY'22 Budget Committed at Q3	Category as % of FY'23 Full Budget
Salaries	66.1%	64.4%	83.7%
Contracted Services	115.2%	120.3%	7.8%
Supplies	72.1%	69.2%	4.4%
Other Expenses	121.7%	91.4%	4.2%
<b>Overall</b>	<b>72.5%</b>	<b>69.7%</b>	<b>100%</b>

Overall, our spending is 2.8% over where it was last year at the end of Q2. At the midpoint of the year I predicted that we would be 1.4M over budget, and at this time my estimate is closer to 1.5M over budget as we approach the close of the fiscal year. We will be able to close the fiscal year by relying on external funds that have been set aside for this purpose.

The unbudgeted expenses fall into categories that are detailed in the table below. Note that these figures add up to more than 1.5M but are counterbalanced by areas where we are under budget. We have closed all discretionary purchasing which helps us to better assess the areas where we have available funds.

Salary	Non-Salary
Negative Turnover 150K	Tuition 615K
Hiring Challenges 170K	Transportation 260K
Long-term Leave 150K	Contracted Services 410K
Custodial Overtime 90K	Facilities Maintenance 125K
ESY 45K	Fuel 74K
Contractual obligations 70K	

It is important to note that most areas of cost overrun are appropriately budgeted in FY'24, in particular Special Education tuitions and transportation. The other categories have either not been adjusted in FY'24 because we do not anticipate that they will recur or because they are emerging or re-emerging budget risks that need to be analyzed further for FY'25. In the narrative below, I discuss these expenses in further detail.

## *Salary Accounts*

At the midpoint of the year, salary expenditures were in line with prior years, but at this point they have diverged. I am projecting that the salary lines will be short by 650K to 750K by year end.

While I flagged some risk items at the end of Q2, such as long-term leaves and labor impacts on support positions, the gap is significantly more than expected. To be clear, however, it is not driven at all by the recent Westwood Teacher's Association contract or associated retro pay for this year. With the exception of small stipend adjustments that were not anticipated, the retro pay is fully budgeted.

What is driving the high salary expense?

As you may recall, this year we noted that we had 'negative turnover' of about 150K (salaries of new hires were higher than exiting staff salaries, whereas historically new hires have had lower salaries). As the year has progressed, this impact is increasingly observed in the data in school and departmental cost centers. While salary turnover is never truly predictable, we are taking steps to improve hiring outcomes and stay on budget in FY'24.

We have hired contractors to fill critical vacancies, particularly in Special Education direct student services in classrooms. On the Instructional Assistant line, this contributes to an anticipated 170K shortfall. The IA bargaining agreement that takes effect in September 2023 should improve our ability to recruit and retain staff.

Long-term leaves are being requested more frequently. Last year, we leveraged 100K in state reimbursements from the Covid Emergency Paid Sick Leave Act to address this cost, but this source is no longer available. This year, some expenses for long-term leave have been posted on the salary line of the individual who is on leave and hard to track. The estimated impact is 150K. More systematic tracking and posting of long-term leave expenses is important, and this will be a priority in the next budget cycle.

Custodial overtime expense is 90K over budget. Now that school activities are back after the pandemic, a cost driver that was familiar to us pre-pandemic is surfacing again. In addition, emergency repairs to our roofs, plumbing, and HVAC systems were scheduled on weekends, which necessitated custodial overtime.

ESY is 45K over budget, driven primarily by the increasingly important role of ABA's in the program. In FY'22, as a contrast, we were able to rely on a one-time 200K grant for summer Special Education expenses to offset post-pandemic cost associated with recovery of learning loss. We will monitor and then re-evaluate the ESY budget for FY'25.

Approximately 70K in contractual obligations are not budgeted (ex. sick leave and vacation pay for known retirements and departures, stipend adjustments that have been collectively bargained, and paid workplace training that was either collectively bargained after the budget was

developed or scheduled in response to a safety concern). These are either fully budgeted in FY'24 or are not expected to recur.

In summary, we faced unique circumstances in FY'23. However, custodial overtime, long-term leave, and ESY have been difficult to budget in the past. We have been spared from those impacts in recent budget cycles through 'positive turnover', reduced building activity during the pandemic, and supplemental state funding. In planning for FY'25, we will need to determine whether to level-fund or adjust these budgets.

### *Non-Salary Accounts*

At the end of Q2, the most significant driver of the budget deficit was unbudgeted placements for students in Westwood schools. Currently, out-of-district tuition expenses are over budget by 615K, and transportation related to those out-of-district tuitions is also 260K over budget. The Special Education contracted services line, which due to student needs during the pandemic exceeded budget by as much as 800K, is more tightly managed this year but is 410K over budget.

The Special Education department recognized that our student placement-driven unbudgeted expenses made us eligible for Circuit Breaker extraordinary relief and submitted a robust application for this funding to the state. We recently learned that we will be receiving a 126K relief payment next week to help us close the fiscal year. We also will be anticipating additional reimbursement of this year's expenses through the regular Circuit Breaker funding, which we will apply for next month and receive in FY'24.

In Facilities Maintenance, we are over budget by 125K but have not transferred the costs of building improvement projects to our FY'23 Capital Budget. When we move expenses off the budget and onto Capital, we will be drawing on unused funds and not be impinging on our budget for FY'24 projects.

### *Fiscal Close Process*

We have diligently prepared for this year's budget challenges and will not have difficulty closing the fiscal year. We will rely on the funding sources listed below, in the following anticipated amounts:

- Circuit Breaker Extraordinary Relief 126K
- Special Education Reserve 785K (1.3M available)
- IDEA Grant Carry-forward 500K (640K available)
- Capital, 125K

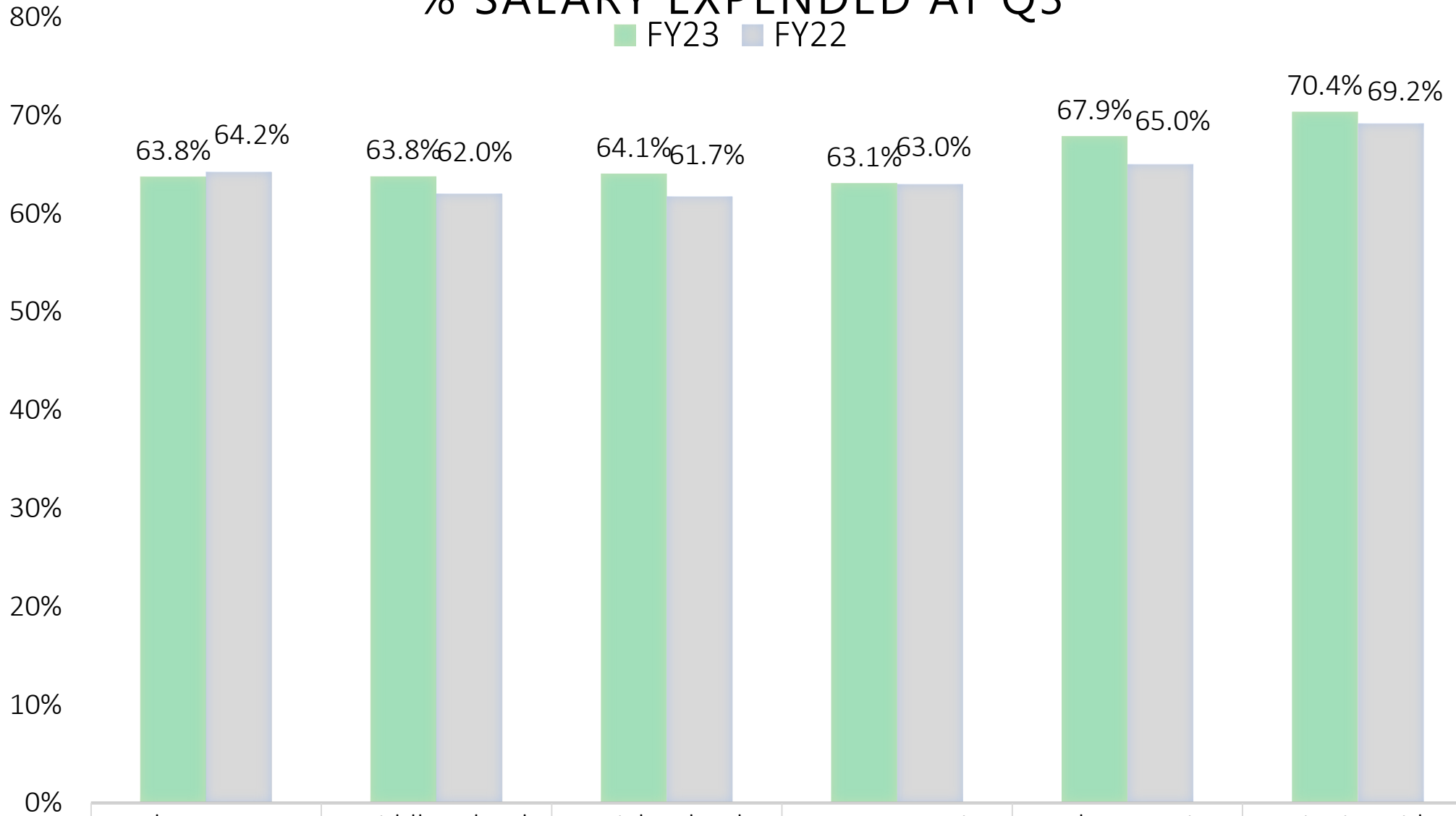
Lastly, in the figures in this report, we have assumed that we will be using offset accounts such as Bus Fees, Athletic Fees, and Preschool Tuition exactly as budgeted. However, the Department of Revenue allows these accounts to be used in excess of appropriation for additional expenses so long as sufficient funds are available (ie. next year's budget requirements are not in jeopardy) and so long as it is to support the same activity, program, or service that generated the revenue

(ie. Bus Fees account to be used for Connolly Bus invoices). For example, our Preschool Director and Admin Assistant have diligently tracked tuition charges and we therefore have a positive balance in our Preschool Tuition account that we can leverage for closing the fiscal year.

As we open FY'24, I will need to closely monitor the budget for cost overruns that may recur and build processes to closely track the budget impact of turnover and long-term leaves. In the early stages of the FY'25 budget process, I will also conduct a review to better understand areas of budget risk such as contracted services, ESY, custodial overtime, and long-term leaves.

# % SALARY EXPENDED AT Q3

FY23 FY22



	Elementary	Middle School	High School	K-12 Instruction	Student Services	District wide
FY23	63.8%	63.8%	64.1%	63.1%	67.9%	70.4%
FY22	64.2%	62.0%	61.7%	63.0%	65.0%	69.2%

EXHIBIT 1

# % NON-SALARY COMMITTED AT Q3

FY23 FY22

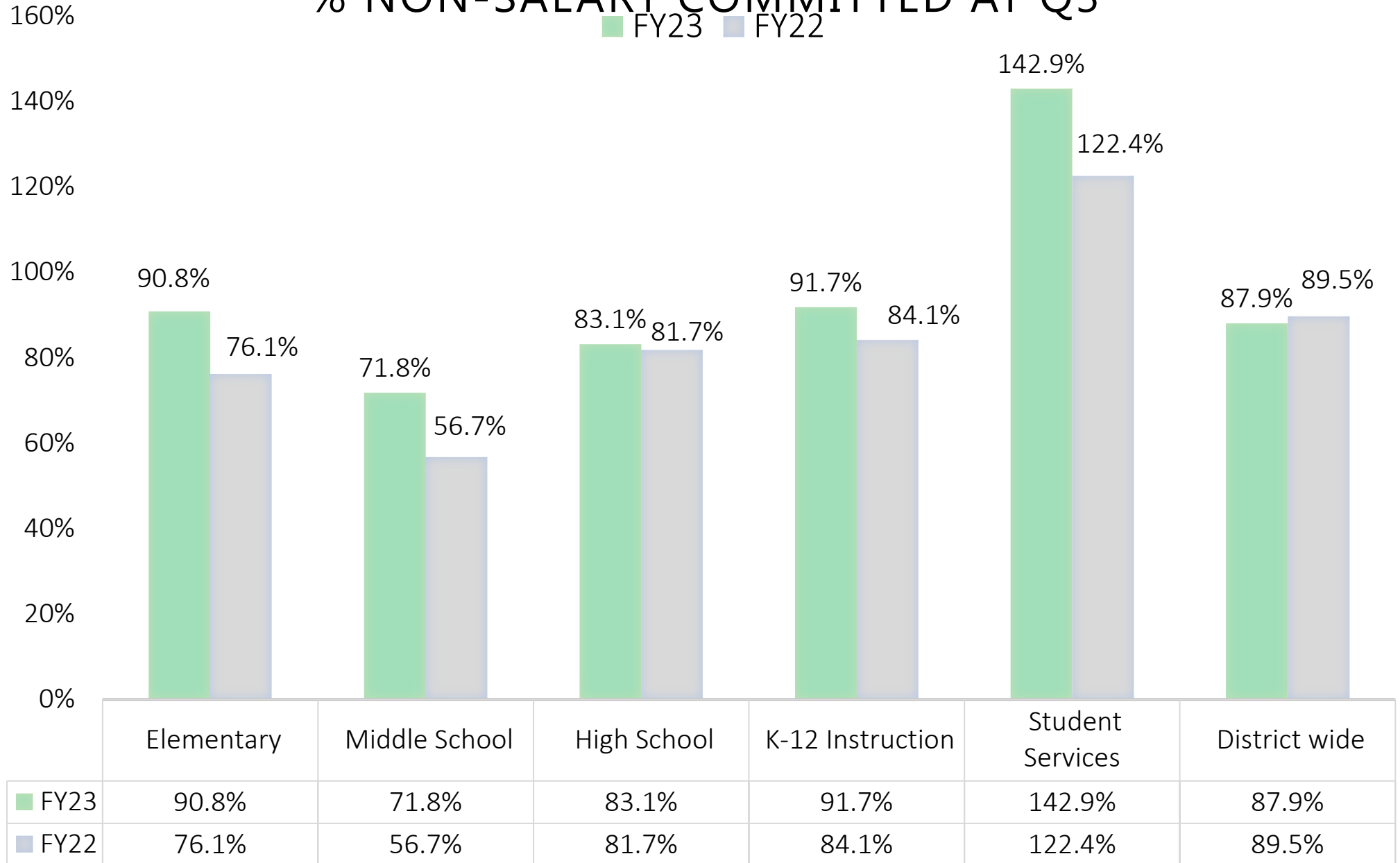


Exhibit 2A - Ranked by Size of Budget

FY23 Q3 OPERATING BUDGET  
SALARIES

July 1 - Mar 31

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	129,220	3,288,992	0	3,418,212	994,187	77.5%
391 Student Serv. - Elem.	3,626,362	85,000	3,711,362	0	2,228,299	0	2,228,299	1,483,063	60.0%
150 Curr. and Instruction	2,186,765	412,336	2,599,101	204,695	1,431,643	0	1,636,338	962,763	63.0%
500 Maint. & Oper. of Plant	2,052,585	96,000	2,148,585	0	1,729,941	0	1,729,941	418,644	80.5%
415 Sheehan	1,873,084	0	1,873,084	0	1,199,920	0	1,199,920	673,164	64.1%
412 Downey	1,807,049	0	1,807,049	0	1,261,018	0	1,261,018	546,031	69.8%
414 Martha Jones	1,803,549	0	1,803,549	0	1,129,100	0	1,129,100	674,449	62.6%
392 Student Serv. - M. S.	1,722,135	0	1,722,135	0	1,042,462	0	1,042,462	679,673	60.5%
600 Other Expenses	1,573,980	0	1,573,980	0	415,966	615,594	1,031,560	542,420	65.5%
393 Student Serv. - H.S.	1,527,948	0	1,527,948	0	1,064,049	0	1,064,049	463,899	69.6%
413 Paul Hanlon	1,487,974	0	1,487,974	0	957,735	0	957,735	530,239	64.4%
411 Deerfield	1,456,908	0	1,456,908	0	827,382	0	827,382	629,526	56.8%
290 Performing Arts	1,436,307	0	1,436,307	0	871,169	0	871,169	565,138	60.7%
100 Central Administration	1,246,274	123,940	1,370,214	51,313	956,380	0	1,007,693	362,521	73.5%
310 Science	1,284,926	0	1,284,926	0	782,904	0	782,904	502,022	60.9%
340 Technology Education	1,179,928	0	1,179,928	0	819,576	0	819,576	360,352	69.5%
240 English/Language Arts	1,128,214	0	1,128,214	0	730,608	0	730,608	397,606	64.8%
280 Mathematics	1,106,565	0	1,106,565	0	649,073	0	649,073	457,492	58.7%
300 Physical Education	1,077,702	0	1,077,702	0	666,096	0	666,096	411,606	61.8%
320 Social Studies	1,015,641	0	1,015,641	0	659,141	0	659,141	356,500	64.9%
250 Foreign Languages	999,459	0	999,459	0	559,051	0	559,051	440,408	55.9%
282 Mathematics	984,945	0	984,945	0	675,428	0	675,428	309,517	68.6%
260 Guidance	980,236	0	980,236	0	510,131	0	510,131	470,105	52.0%
242 Engl./Lang. Arts	956,522	0	956,522	0	613,778	0	613,778	342,744	64.2%
431 High School	837,283	2,833	840,116	0	595,236	0	595,236	244,880	70.9%
312 Science	789,402	0	789,402	0	406,860	0	406,860	382,542	51.5%
210 Art	786,077	0	786,077	0	459,408	0	459,408	326,669	58.4%
265 Nurse	691,283	0	691,283	0	479,160	0	479,160	212,123	69.3%
421 Thurston	657,642	0	657,642	0	450,249	0	450,249	207,393	68.5%
322 Social Studies	610,457	0	610,457	0	395,063	0	395,063	215,394	64.7%
180 Libraries	567,217	0	567,217	0	369,390	0	369,390	197,827	65.1%
380 Pre-School Spec. Educ.	360,686	200,000	560,686	0	496,591	0	496,591	64,095	88.6%
220 Athletics	330,657	170,275	500,932	156,122	273,195	0	429,317	71,615	85.7%
252 For. Lang.	325,278	0	325,278	0	219,025	0	219,025	106,254	67.3%
120 Shared Mngmt Info Serv.	120,345	0	120,345	0	92,139	0	92,139	28,206	76.6%
332 CACE - M.S.	65,062	0	65,062	0	40,038	0	40,038	25,024	61.5%
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>541,350</b>	<b>29,346,199</b>	<b>615,594</b>	<b>30,503,143</b>	<b>15,656,087</b>	<b>66.1%</b>

66.1 % COMMITTED

Exhibit 2B - Ranked by Size of Budget

FY23 Q3 OPERATING BUDGET  
CONTRACTED SERVICES

July 1 - Mar 31

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	393,825	803,980	314,596	1,512,402	42,225	97.3%
390 Student Serv. System	944,516	223,602	1,168,118	0	1,102,525	731,372	1,833,897	(665,779)	157.0%
500 Maint. & Oper. of Plant	686,134	0	686,134	0	532,552	198,102	730,653	(44,519)	106.5%
220 Athletics	144,758	69,542	214,300	0	124,351	11,340	135,692	78,608	63.3%
150 Curr. and Instruction	161,834	34,968	196,802	50,904	152,090	1,190	204,184	(7,382)	103.8%
340 Technology Education	135,000	0	135,000	0	131,648	28,539	160,187	(25,187)	118.7%
100 Central Administration	97,375	0	97,375	0	80,233	39,461	119,694	(22,319)	122.9%
600 Other Expenses	69,290	0	69,290	0	70,575	23,483	94,058	(24,768)	135.7%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	44,048	0	44,048	(1,648)	103.9%
431 High School	36,577	0	36,577	0	22,675	23,314	45,989	(9,412)	125.7%
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	2,484	3,696	6,180	8,260	42.8%
180 Libraries	10,200	0	10,200	0	0	0	0	10,200	0.0%
260 Guidance	7,000	0	7,000	0	3,044	0	3,044	3,956	43.5%
421 Thurston	5,000	0	5,000	0	5,436	369	5,805	(805)	116.1%
310 Science	3,400	0	3,400	0	3,174	0	3,174	226	93.3%
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	1,639	0	1,639	861	65.5%
415 Sheehan	2,500	0	2,500	0	1,038	0	1,038	1,462	41.5%
411 Deerfield	1,600	0	1,600	0	1,860	0	1,860	(260)	116.3%
413 Paul Hanlon	1,200	0	1,200	0	3,985	0	3,985	(2,785)	332.1%
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	150	150	350	30.0%
280 Mathematics	350	0	350	0	625	0	625	(275)	178.6%
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>444,729</b>	<b>3,106,079</b>	<b>1,375,613</b>	<b>4,926,421</b>	<b>(651,084)</b>	<b>115.2%</b>

115.2 % COMMITTED



Exhibit 2C - Ranked by Size of Budget

FY23 Q3 OPERATING BUDGET  
SUPPLIES

July 1 - Mar 31

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	868,259	6,642	874,902	605,098	59.1%
340 Technology Education	116,947	0	116,947	0	62,811	52,339	115,150	1,797	98.5%
180 Libraries	80,490	0	80,490	0	44,393	12,904	57,297	23,193	71.2%
220 Athletics	36,044	35,700	71,744	0	73,207	26,373	99,581	(27,837)	138.8%
150 Curr. and Instruction	51,013	9,200	60,213	15,015	60,780	5,772	81,567	(21,354)	135.5%
414 Martha Jones	55,389	0	55,389	0	44,747	6,120	50,867	4,522	91.8%
210 Art	52,720	0	52,720	0	43,744	6,079	49,823	2,897	94.5%
415 Sheehan	50,524	0	50,524	0	53,400	1,027	54,427	(3,903)	107.7%
412 Downey	42,514	0	42,514	0	33,950	5,955	39,905	2,609	93.9%
390 Student Serv. System	37,000	0	37,000	0	33,998	4,597	38,595	(1,595)	104.3%
411 Deerfield	36,260	0	36,260	0	25,604	2,595	28,199	8,061	77.8%
413 Paul Hanlon	35,302	0	35,302	0	30,344	988	31,332	3,970	88.8%
421 Thurston	33,900	0	33,900	0	19,833	173	20,007	13,893	59.0%
310 Science	31,170	0	31,170	0	24,882	3,468	28,349	2,821	91.0%
290 Performing Arts	29,275	0	29,275	0	13,208	6,177	19,385	9,890	66.2%
391 Student Serv. - Elem.	26,225	0	26,225	0	9,614	1,134	10,748	15,477	41.0%
431 High School	23,250	0	23,250	0	13,347	7,400	20,747	2,503	89.2%
240 English/Language Arts	18,385	0	18,385	0	10,906	7,464	18,370	15	99.9%
320 Social Studies	16,700	0	16,700	0	16,468	0	16,468	232	98.6%
242 Engl/Lang. Arts	15,500	0	15,500	0	9,918	1,358	11,277	4,223	72.8%
312 Science	14,250	0	14,250	0	7,703	5,494	13,197	1,053	92.6%
300 Physical Education	13,875	0	13,875	0	1,328	913	2,242	11,633	16.2%
250 Foreign Languages	13,550	0	13,550	0	5,351	3,960	9,311	4,239	68.7%
392 Student Serv. - M. S.	11,500	0	11,500	0	3,901	1,724	5,625	5,875	48.9%
280 Mathematics	11,100	0	11,100	0	7,841	173	8,013	3,087	72.2%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	5,351	2,135	7,486	1,314	85.1%
100 Central Administration	8,200	0	8,200	0	9,415	769	10,184	(1,984)	124.2%
265 Nurse	8,050	0	8,050	0	9,118	0	9,118	(1,068)	113.3%
332 CACE - M.S.	8,000	0	8,000	0	6,145	2,243	8,388	(388)	104.8%
322 Social Studies	6,300	0	6,300	0	214	247	461	5,839	7.3%
252 For. Lang.	6,200	0	6,200	0	5,532	934	6,467	(267)	104.3%
393 Student Serv. - H.S.	4,850	0	4,850	0	3,124	1,672	4,796	54	98.9%
260 Guidance	4,600	0	4,600	0	1,700	103	1,803	2,797	39.2%
282 Mathematics	4,000	0	4,000	0	2,626	579	3,204	796	80.1%
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>15,015</b>	<b>1,562,761</b>	<b>179,513</b>	<b>1,757,289</b>	<b>679,494</b>	<b>72.1%</b>

72.1 % COMMITTED

Exhibit 2D - Ranked by Size of Budget

FY23 Q3 OPERATING BUDGET  
OTHER EXPENSES

July 1 - Mar 31

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	531,535	873,844	736,917	2,142,296	(602,542)	139.1%
340 Technology Education	161,228	0	161,228	0	53,725	104,044	157,769	3,459	97.9%
150 Curr. and Instruction	133,716	5,000	138,716	16,817	85,079	415	102,311	36,405	73.8%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	96,878	28,735	125,613	(42,412)	151.0%
100 Central Administration	83,000	0	83,000	0	52,736	4,858	57,595	25,405	69.4%
220 Athletics	76,951	1,650	78,601	1,000	64,906	1,971	67,877	10,724	86.4%
431 High School	68,200	0	68,200	0	23,123	11,166	34,289	33,911	50.3%
290 Performing Arts	29,615	0	29,615	0	19,944	5,080	25,024	4,591	84.5%
421 Thurston	29,300	0	29,300	0	14,294	4,410	18,703	10,597	63.8%
310 Science	11,600	0	11,600	0	8,919	3,918	12,837	(1,237)	110.7%
260 Guidance	10,100	0	10,100	0	1,321	6,738	8,060	2,040	79.8%
265 Nurse	5,000	0	5,000	0	1,983	540	2,523	2,477	50.5%
414 Martha Jones	4,270	0	4,270	0	1,022	1,636	2,658	1,612	62.2%
242 Engl./Lang. Arts	4,200	0	4,200	0	0	4,200	4,200	0	100.0%
415 Sheehan	3,925	0	3,925	0	1,241	173	1,414	2,511	36.0%
250 Foreign Languages	3,850	0	3,850	0	2,671	491	3,162	688	82.1%
391 Student Serv. - Elem.	3,850	0	3,850	0	1,101	0	1,101	2,749	28.6%
412 Downey	3,705	0	3,705	0	2,120	1,346	3,466	239	93.5%
280 Mathematics	3,250	0	3,250	0	142	249	391	2,859	12.0%
300 Physical Education	3,000	0	3,000	0	537	0	537	2,463	17.9%
411 Deerfield	2,925	0	2,925	0	729	432	1,161	1,764	39.7%
320 Social Studies	2,600	0	2,600	0	0	1,772	1,772	828	68.2%
413 Paul Hanlon	2,575	0	2,575	0	1,055	0	1,055	1,520	41.0%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	1,628	89	1,717	783	68.7%
210 Art	2,400	0	2,400	0	1,643	79	1,722	678	71.8%
180 Libraries	2,130	0	2,130	0	1,174	1,297	2,471	(341)	116.0%
393 Student Serv. - H.S.	1,900	0	1,900	0	1,237	79	1,316	584	69.3%
240 English/Language Arts	1,831	0	1,831	0	447	79	526	1,305	28.7%
392 Student Serv. - M. S.	1,250	0	1,250	0	1,232	0	1,232	19	98.5%
252 For. Lang.	600	0	600	0	403	79	482	118	80.3%
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>549,352</b>	<b>1,315,131</b>	<b>920,792</b>	<b>2,785,276</b>	<b>(496,000)</b>	<b>121.7%</b>

121.7 % COMMITTED

Exhibit 2E - Ranked by Size of Budget

FY23 Q3 OPERATING BUDGET  
ALL EXPENSE CATEGORIES

July 1 - Mar 31

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	660,755	5,299,358	1,472,885	7,432,999	(275,728)	103.9%
500 Maint. & Oper. of Plant	4,222,920	175,000	4,397,920	0	3,227,629	233,479	3,461,109	936,811	78.7%
391 Student Serv. - Elem.	3,656,437	85,000	3,741,437	0	2,239,014	1,134	2,240,148	1,501,289	59.9%
150 Curr. and Instruction	2,533,328	461,504	2,994,832	287,432	1,729,592	7,376	2,024,400	970,432	67.6%
415 Sheehan	1,930,033	0	1,930,033	0	1,255,600	1,201	1,256,801	673,232	65.1%
414 Martha Jones	1,864,108	0	1,864,108	0	1,175,249	7,756	1,183,005	681,103	63.5%
412 Downey	1,855,768	0	1,855,768	0	1,298,727	7,300	1,306,027	549,741	70.4%
392 Student Serv. - M. S.	1,734,885	0	1,734,885	0	1,047,595	1,724	1,049,319	685,566	60.5%
600 Other Expenses	1,643,270	0	1,643,270	0	486,541	639,077	1,125,618	517,652	68.5%
340 Technology Education	1,593,103	0	1,593,103	0	1,067,760	184,922	1,252,682	340,421	78.6%
100 Central Administration	1,434,849	123,940	1,558,789	51,313	1,098,764	45,089	1,195,166	363,623	76.7%
550 Transportation	1,104,120	450,506	1,554,626	393,825	803,980	314,596	1,512,402	42,225	97.3%
393 Student Serv. - H.S.	1,534,698	0	1,534,698	0	1,068,410	1,751	1,070,161	464,537	69.7%
413 Paul Hanlon	1,527,051	0	1,527,051	0	993,119	988	994,107	532,944	65.1%
290 Performing Arts	1,509,637	0	1,509,637	0	906,805	14,953	921,758	587,879	61.1%
411 Deerfield	1,497,693	0	1,497,693	0	855,574	3,028	858,602	639,091	57.3%
310 Science	1,331,096	0	1,331,096	0	819,878	7,386	827,264	503,832	62.1%
240 English/Language Arts	1,148,430	0	1,148,430	0	741,961	7,543	749,504	398,926	65.3%
280 Mathematics	1,121,265	0	1,121,265	0	657,681	422	658,103	463,163	58.7%
300 Physical Education	1,094,577	0	1,094,577	0	667,962	913	668,875	425,702	61.1%
320 Social Studies	1,034,941	0	1,034,941	0	675,609	1,772	677,381	357,560	65.5%
250 Foreign Languages	1,019,859	0	1,019,859	0	569,573	4,451	574,024	445,835	56.3%
260 Guidance	1,001,936	0	1,001,936	0	516,195	6,841	523,036	478,900	52.2%
282 Mathematics	988,945	0	988,945	0	678,053	579	678,632	310,313	68.6%
242 Engl./Lang. Arts	976,222	0	976,222	0	623,696	5,558	629,255	346,967	64.5%
431 High School	965,310	2,833	968,143	0	654,380	41,881	696,261	271,882	71.9%
220 Athletics	588,410	277,167	865,577	157,122	535,660	39,685	732,466	133,111	84.6%
210 Art	841,697	0	841,697	0	504,795	6,308	511,103	330,594	60.7%
312 Science	803,652	0	803,652	0	414,563	5,494	420,057	383,595	52.3%
421 Thurston	725,842	0	725,842	0	489,812	4,952	494,764	231,078	68.2%
265 Nurse	725,458	0	725,458	0	505,500	540	506,040	219,418	69.8%
180 Libraries	660,037	0	660,037	0	414,957	14,201	429,158	230,879	65.0%
322 Social Studies	616,757	0	616,757	0	395,277	247	395,523	221,234	64.1%
380 Pre-School Spec. Educ.	371,986	200,000	571,986	0	503,570	2,224	505,794	66,192	88.4%
252 For. Lang.	332,078	0	332,078	0	224,960	1,013	225,973	106,105	68.0%
120 Shared Mngmt Info Serv.	162,745	0	162,745	0	136,188	0	136,188	26,557	83.7%
332 CACE - M.S.	74,262	0	74,262	0	46,182	2,243	48,425	25,837	65.2%
<b>TOTAL</b>	<b>51,762,397</b>	<b>3,398,229</b>	<b>55,160,626</b>	<b>1,550,447</b>	<b>35,330,169</b>	<b>3,091,513</b>	<b>39,972,129</b>	<b>15,188,497</b>	<b>72.5%</b>

72.5 % COMMITTED