



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

Lemma Jn-baptiste

Director of Business & Finance

To: Emily Parks, Superintendent
Date: April 14, 2020
Subject: Operating Budget Report for period ending March 31, 2020

As we prepare to close FY'20, we acknowledge that this year is full of uncertainty, especially with respect to Q4 expenses.

However, the FY'20 spending rate at the end of Q3 was very close to where it was last year, in FY'19. We have spent or committed 67.7% of our funds for the year as compared to 67.4% at this time last year. Salaries make up over 80% of the budget and are at 60.7% expended, as compared to 61.2% last year.

Salary Accounts

We are monitoring Salary accounts. These can be significantly impacted by leaves and turnover and we have little control over these variables at this time of year. However, we have been spending our Salary lines at a slower rate than last year. The 0.5% difference amounts to 200K in potential savings.

We have spent 72K less in custodial overtime as of March 31, largely due to efforts to curtail this budget during the school year. We spent 31K more in substitutes than we did last year, primarily for long term leaves. We anticipate that the 114K that remains in the daily substitute budget will not be spent during the school closure. However, there may be an additional vacation buyback expense as a result of employees cancelling travel plans.

Non-Salary Accounts

As we foreshadowed in prior quarters, Student Services is going to go over budget in the areas of Contracted Services and Other Expenses, including out-of-district tuitions and Extended School Year, or ESY. We foresee some savings in Salary accounts (discussed above) and opportunities to save in Non-Salary accounts (discussed below) that will allow us to cover these deficits.

There are a few specific drivers of Student Services expenditures:

- Contracted Services is driven by IEP's and direct services required by students. These services help us educate students in district. In the worst case scenario, this line would exceed budget by 344K. Last year at this time the Contracted Services line was similarly overspent. In coming weeks we anticipate that some reduction in Contracted Services

encumbrances will occur due to the school closure. This is because while services to students are now resuming, some providers will offer reduced hours.

- Other Expenses, which is where out-of-district tuitions are charged, may exceed budget by 500K. Of this figure, 280K in residential and out-of-district tuition expense will be moved to the Special Education Reserve Account as originally planned. Other excess tuition expense can be shifted to the IDEA Grant and Circuit Breaker accounts. These accounts have 577K available – more than enough to close the gap. During the statewide school closure we have been encouraged by the State to pay tuitions because almost all out-of-district providers are providing remote services to students. We are currently evaluating the level of service to ensure that it aligns with our expectations. If services do not meet expectations during this closure we will re-negotiate the tuition payments.
- Also in Other Expenses, the costs for ESY this year were about 53K more than last year and nearly 100K over budget. Like Contracted Services, ESY allows us to keep students in district. It is how we provide services to students in the summer in order to prevent substantial regression and sustain year-over-year progress.

We budget for Student Services extremely tightly, encumber in full at the start of the year, and then adjust on a day-to-day basis. When viewed across all expense categories (including salaries, where it is under budget) this cost center is currently 96.9% committed as compared to 93.9% last year. However, as discussed above, we are optimistic that we may be able to release some encumbrances in the fourth quarter.

One Student Services revenue risk for next year is Circuit Breaker. During prior recessions, the Governor has been forced to withhold the Q4 payment for Circuit Breaker reimbursement due to budget shortfalls. While there is no indication from the State that this will happen, it is a risk that we are monitoring because it could impact a portion of our Circuit Breaker funding for next year.

Looking across the entire budget, however, there are areas in Non-Salary accounts in which we have opportunities to reduce costs.

When we exclude Student Services, Operations, and Transportation, we have over 200K encumbered across our departments. We have now stopped all spending and we expect that as much as 100K will be released due to cancelled school events and professional development, or purchases that will be postponed due to the school closure.

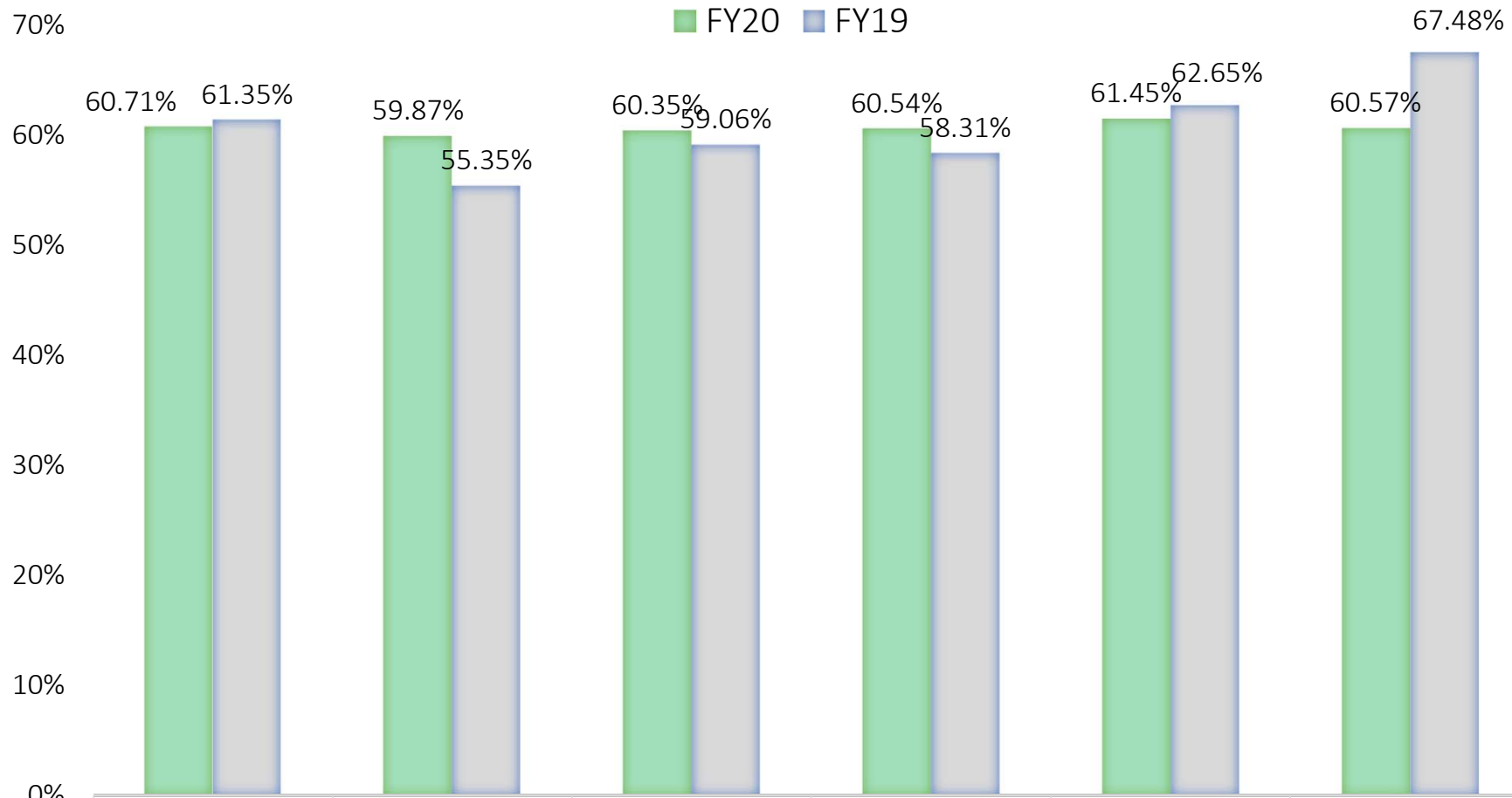
The Transportation budget, which is part of the Districtwide category, is currently 76% committed, as opposed to 67.1% last year. This reflects an attempt to encumber funds that are known financial obligations, not an increase in cost. We do anticipate that we will save money on our March, April, May, and June transportation bills due to the school closure. Ordinarily, these bills would exceed 300K. We have received guidance from the State to negotiate a reduced rate with our yellow bus vendor as well as our out-of-district transportation provider. Our directive is to pay enough to ensure viability for the company and continuity of bus service. In negotiations we are working cooperatively with other districts that use the same vendors.

It is difficult to predict how much we will save on utilities during the school closure. We could assume that our buildings are typically emptier in the summer and use this as a guide to predict our bills during a school closure. However, our electric bills are higher in summer due to air conditioning and our water usage increases in summer with grounds upkeep. Our Voted Town budget for electricity and water was 758K. Of this, there is a balance of 245K as of March 31. We have taken measures to reduce our utility expense during the school closure and we will monitor our bills in coming months.

In both Salary and Non-Salary accounts we may realize some savings due to the school closure. At this time, all of our departments are requesting final invoices and resolving encumbrances. In the meantime we expect that our available funds, including the Special Education Reserve fund, IDEA Grant, and Circuit Breaker, will allow us to cover our expenses for FY'20.

EXHIBIT 1

% SALARY EXPENDED AT Q3



| | Elementary | Middle School | High School | K-12 Instruction | Student Services | District wide |
|------|------------|---------------|-------------|------------------|------------------|---------------|
| FY20 | 60.71% | 59.87% | 60.35% | 60.54% | 61.45% | 60.57% |
| FY19 | 61.35% | 55.35% | 59.06% | 58.31% | 62.65% | 67.48% |

EXHIBIT 1

% NON-SALARY COMMITTED AT Q3

FY20 FY19

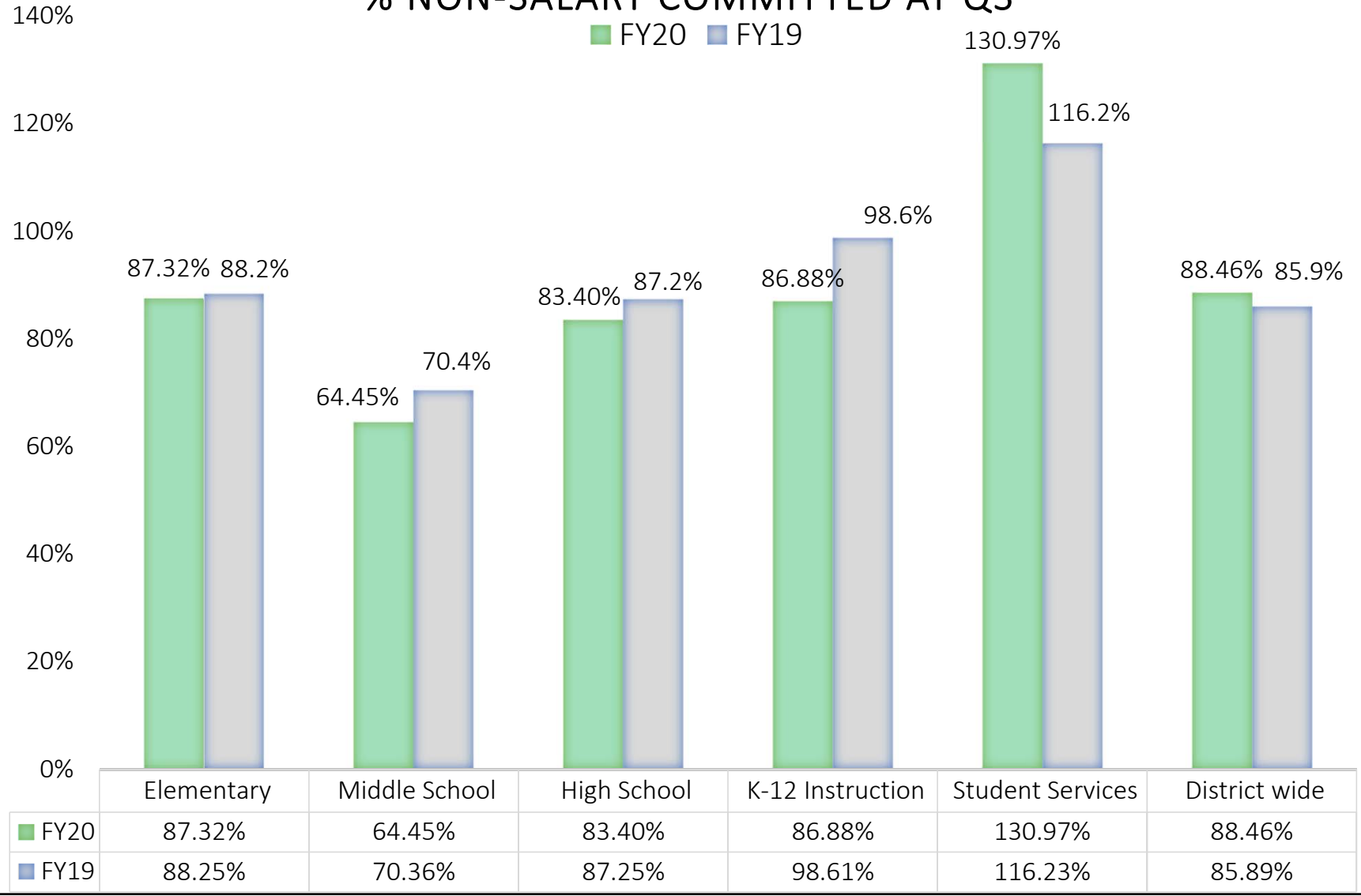


Exhibit 2 - Ranked by Size of Budget

FY20 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 |
|-----------------------------|-------------------|----------------|-------------------|-----------------|-------------------|------------------|-----------------------|-------------------|--------------|
| 391 Student Serv. - Elem. | 3,262,005 | 0 | 3,262,005 | 0 | 1,909,343 | 0 | 1,909,343 | 1,352,662 | 58.5% |
| 390 Student Serv. System | 3,194,911 | 0 | 3,194,911 | 0 | 2,122,471 | 0 | 2,122,471 | 1,072,440 | 66.4% |
| 150 Curr. and Instruction | 1,857,361 | 0 | 1,857,361 | 0 | 1,136,632 | 0 | 1,136,632 | 720,729 | 61.2% |
| 500 Maint. & Oper. of Plant | 1,786,431 | 46,874 | 1,833,305 | 11,898 | 1,453,415 | 0 | 1,465,313 | 367,992 | 79.9% |
| 415 Sheehan | 1,775,720 | 8,618 | 1,784,338 | 0 | 1,054,058 | 0 | 1,054,058 | 730,280 | 59.1% |
| 414 Martha Jones | 1,723,372 | 17,236 | 1,740,608 | 0 | 1,022,310 | 0 | 1,022,310 | 718,298 | 58.7% |
| 392 Student Serv. - M. S. | 1,560,922 | 0 | 1,560,922 | 0 | 894,084 | 0 | 894,084 | 666,838 | 57.3% |
| 412 Downey | 1,495,987 | 18,236 | 1,514,223 | 0 | 916,855 | 0 | 916,855 | 597,368 | 60.5% |
| 413 Paul Hanlon | 1,405,597 | 0 | 1,405,597 | 0 | 868,741 | 0 | 868,741 | 536,856 | 61.8% |
| 600 Other Expenses | 1,383,400 | 0 | 1,383,400 | 0 | 344,215 | 0 | 344,215 | 1,039,185 | 24.9% |
| 290 Performing Arts | 1,365,124 | 0 | 1,365,124 | 0 | 796,399 | 0 | 796,399 | 568,725 | 58.3% |
| 393 Student Serv. - H.S. | 1,303,445 | 0 | 1,303,445 | 0 | 773,421 | 0 | 773,421 | 530,024 | 59.3% |
| 310 Science | 1,208,369 | 0 | 1,208,369 | 0 | 694,159 | 0 | 694,159 | 514,210 | 57.4% |
| 100 Central Administration | 1,149,010 | 25,000 | 1,174,010 | 0 | 823,736 | 0 | 823,736 | 530,274 | 70.2% |
| 411 Deerfield | 1,151,829 | 8,618 | 1,160,447 | 0 | 755,018 | 0 | 755,018 | 405,429 | 65.1% |
| 240 English/Language Arts | 1,111,231 | 0 | 1,111,231 | 0 | 648,466 | 0 | 648,466 | 462,766 | 58.4% |
| 340 Technology Education | 1,035,653 | 0 | 1,035,653 | 0 | 676,862 | 0 | 676,862 | 358,791 | 65.4% |
| 280 Mathematics | 1,019,513 | 0 | 1,019,513 | 0 | 610,616 | 0 | 610,616 | 408,897 | 59.9% |
| 320 Social Studies | 1,010,426 | 0 | 1,010,426 | 0 | 598,872 | 0 | 598,872 | 411,554 | 59.3% |
| 250 Foreign Languages | 951,465 | 0 | 951,465 | 0 | 560,167 | 0 | 560,167 | 391,298 | 58.9% |
| 300 Physical Education | 944,068 | 0 | 944,068 | 0 | 571,787 | 0 | 571,787 | 372,281 | 60.6% |
| 260 Guidance | 894,706 | 0 | 894,706 | 0 | 569,494 | 0 | 569,494 | 325,212 | 63.7% |
| 312 Science | 825,927 | 0 | 825,927 | 0 | 447,170 | 0 | 447,170 | 378,757 | 54.1% |
| 210 Art | 805,117 | 0 | 805,117 | 0 | 481,782 | 0 | 481,782 | 323,335 | 59.8% |
| 282 Mathematics | 770,918 | 0 | 770,918 | 0 | 453,449 | 0 | 453,449 | 317,469 | 58.8% |
| 431 High School | 756,347 | 2,833 | 759,180 | 0 | 502,155 | 0 | 502,155 | 257,025 | 66.1% |
| 180 Libraries | 734,769 | 0 | 734,769 | 0 | 430,604 | 0 | 430,604 | 304,165 | 58.6% |
| 242 Engl./Lang. Arts | 706,991 | 0 | 706,991 | 0 | 423,314 | 0 | 423,314 | 283,677 | 59.9% |
| 265 Nurse | 699,251 | 0 | 699,251 | 0 | 427,968 | 0 | 427,968 | 271,283 | 61.2% |
| 322 Social Studies | 651,554 | 0 | 651,554 | 0 | 396,914 | 0 | 396,914 | 254,640 | 60.9% |
| 380 Pre-School Spec. Educ. | 409,776 | 150,000 | 559,776 | 0 | 354,472 | 0 | 354,472 | 205,304 | 63.3% |
| 421 Thurston | 523,146 | 0 | 523,146 | 0 | 367,509 | 0 | 367,509 | 155,637 | 70.2% |
| 220 Athletics | 320,758 | 170,275 | 491,033 | 112,399 | 227,142 | 0 | 339,541 | 151,492 | 69.1% |
| 252 For. Lang. | 312,684 | 0 | 312,684 | 0 | 180,384 | 0 | 180,384 | 132,300 | 57.7% |
| 120 Shared Mngmt Info Serv. | 116,364 | 0 | 116,364 | 0 | 85,132 | 0 | 85,132 | 31,232 | 73.2% |
| 332 CACE - M.S. | 51,157 | 0 | 51,157 | 0 | 31,521 | 0 | 31,521 | 19,636 | 61.6% |
| 550 Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | 40,275,304 | 447,690 | 40,722,994 | 124,297 | 24,610,638 | 0 | 24,734,935 | 15,988,059 | 60.7% |

60.7 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 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 | 843,125 | 452,292 | 1,295,417 | 172,152 | 562,894 | 255,161 | 990,207 | 305,210 | 76.4% |
| 390 Student Serv. System | 938,237 | 213,940 | 1,152,177 | 0 | 951,167 | 545,642 | 1,496,809 | (344,632) | 129.9% |
| 500 Maint. & Oper. of Plant | 709,134 | 0 | 709,134 | 0 | 1,050,669 | 157,339 | 1,208,008 | (498,874) | 170.3% |
| 220 Athletics | 144,758 | 69,542 | 214,300 | 39,902 | 117,888 | 12,399 | 170,189 | 44,111 | 79.4% |
| 340 Technology Education | 130,000 | 0 | 130,000 | 0 | 120,675 | 12,133 | 132,808 | (2,808) | 102.2% |
| 150 Curr. and Instruction | 83,810 | 0 | 83,810 | 0 | 74,822 | 1,350 | 76,172 | 7,638 | 90.9% |
| 100 Central Administration | 67,875 | 0 | 67,875 | 0 | 47,263 | 20,408 | 67,671 | 204 | 99.7% |
| 600 Other Expenses | 49,290 | 0 | 49,290 | 0 | 20,624 | 26,000 | 46,624 | 2,666 | 94.6% |
| 120 Shared Mngmt Info Serv. | 42,400 | 0 | 42,400 | 0 | 43,278 | 0 | 43,278 | (878) | 102.1% |
| 431 High School | 36,577 | 0 | 36,577 | 0 | 13,858 | 34,587 | 48,445 | (11,868) | 132.4% |
| 265 Nurse | 21,125 | 0 | 21,125 | 0 | 14,456 | 0 | 14,456 | 6,669 | 68.4% |
| 290 Performing Arts | 14,440 | 0 | 14,440 | 0 | 8,336 | 2,909 | 11,246 | 3,194 | 77.9% |
| 180 Libraries | 8,200 | 0 | 8,200 | 0 | 0 | 0 | 0 | 8,200 | 0.0% |
| 260 Guidance | 7,000 | 0 | 7,000 | 0 | 4,150 | 0 | 4,150 | 2,850 | 59.3% |
| 421 Thurston | 5,000 | 0 | 5,000 | 0 | 2,025 | 0 | 2,025 | 2,975 | 40.5% |
| 310 Science | 3,400 | 0 | 3,400 | 0 | 0 | 0 | 0 | 3,400 | 0.0% |
| 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 | 2,816 | 526 | 3,342 | (842) | 133.7% |
| 415 Sheehan | 2,500 | 0 | 2,500 | 0 | 198 | 436 | 634 | 1,866 | 25.3% |
| 411 Deerfield | 1,600 | 0 | 1,600 | 0 | 965 | 1,010 | 1,975 | (375) | 123.4% |
| 413 Paul Hanlon | 1,200 | 0 | 1,200 | 0 | 794 | 0 | 794 | 406 | 66.2% |
| 332 CACE - M.S. | 1,000 | 0 | 1,000 | 0 | 0 | 0 | 0 | 1,000 | 0.0% |
| 414 Martha Jones | 900 | 0 | 900 | 0 | 540 | 0 | 540 | 360 | 60.0% |
| 210 Art | 500 | 0 | 500 | 0 | 0 | 0 | 0 | 500 | 0.0% |
| 280 Mathematics | 350 | 0 | 350 | 0 | 150 | 0 | 150 | 200 | 42.8% |
| 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 | 3,117,921 | 735,774 | 3,853,695 | 212,054 | 3,040,067 | 1,069,901 | 4,322,022 | (468,327) | 112.2% |

112.2 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 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 | 1,382,000 | 80,000 | 1,462,000 | 0 | 884,220 | 14,113 | 898,333 | 563,667 | 61.4% |
| 340 Technology Education | 106,947 | 10,000 | 116,947 | 12,365 | 70,086 | 6,574 | 89,025 | 27,922 | 76.1% |
| 180 Libraries | 83,490 | 0 | 83,490 | 0 | 58,886 | 23,302 | 82,188 | 1,302 | 98.4% |
| 220 Athletics | 36,045 | 35,700 | 71,745 | 7,231 | 63,922 | 7,879 | 79,031 | (7,286) | 110.2% |
| 414 Martha Jones | 55,389 | 0 | 55,389 | 0 | 42,174 | 270 | 42,445 | 12,944 | 76.6% |
| 210 Art | 52,720 | 0 | 52,720 | 0 | 43,519 | 1,382 | 44,901 | 7,819 | 85.2% |
| 415 Sheehan | 50,524 | 0 | 50,524 | 0 | 50,630 | 170 | 50,800 | (276) | 100.5% |
| 421 Thurston | 48,700 | 0 | 48,700 | 0 | 25,753 | 7,341 | 33,093 | 15,607 | 68.0% |
| 412 Downey | 42,514 | 0 | 42,514 | 0 | 39,235 | 2,836 | 42,072 | 442 | 99.0% |
| 150 Curr. and Instruction | 38,925 | 0 | 38,925 | 0 | 28,936 | 771 | 29,707 | 9,218 | 76.3% |
| 390 Student Serv. System | 37,000 | 0 | 37,000 | 11,803 | 36,144 | 4,146 | 52,092 | (15,092) | 140.8% |
| 411 Deerfield | 36,860 | 0 | 36,860 | 0 | 34,359 | 2,700 | 37,059 | (199) | 100.5% |
| 413 Paul Hanlon | 35,302 | 0 | 35,302 | 0 | 23,395 | 454 | 23,849 | 11,453 | 67.6% |
| 310 Science | 31,170 | 0 | 31,170 | 0 | 34,830 | 192 | 35,021 | (3,851) | 112.4% |
| 290 Performing Arts | 29,275 | 0 | 29,275 | 0 | 12,041 | 559 | 12,600 | 16,675 | 43.0% |
| 391 Student Serv. - Elem. | 26,225 | 0 | 26,225 | 0 | 9,976 | 1,007 | 10,984 | 15,241 | 41.9% |
| 431 High School | 21,750 | 0 | 21,750 | 0 | 12,398 | 1,434 | 13,832 | 7,918 | 63.6% |
| 100 Central Administration | 21,700 | 0 | 21,700 | 0 | 7,561 | 0 | 7,561 | 14,139 | 34.8% |
| 320 Social Studies | 18,700 | 0 | 18,700 | 0 | 12,955 | 0 | 12,955 | 5,745 | 69.3% |
| 240 English/Language Arts | 18,900 | 0 | 18,900 | 0 | 16,607 | 1,769 | 18,376 | 524 | 97.2% |
| 242 Engl./Lang. Arts | 15,500 | 0 | 15,500 | 0 | 8,331 | 1,470 | 9,801 | 5,699 | 63.2% |
| 312 Science | 14,250 | 0 | 14,250 | 0 | 10,047 | 2,886 | 12,933 | 1,317 | 90.8% |
| 300 Physical Education | 13,875 | 0 | 13,875 | 0 | 5,337 | 301 | 5,638 | 8,237 | 40.6% |
| 250 Foreign Languages | 13,550 | 0 | 13,550 | 0 | 4,777 | 3,824 | 8,601 | 4,949 | 63.5% |
| 392 Student Serv. - M. S. | 11,500 | 0 | 11,500 | 0 | 9,703 | 57 | 9,760 | 1,740 | 84.9% |
| 280 Mathematics | 11,100 | 0 | 11,100 | 0 | 8,094 | 2,687 | 10,781 | 319 | 97.1% |
| 380 Pre-School Spec. Educ. | 8,800 | 0 | 8,800 | 0 | 6,062 | 421 | 6,483 | 2,317 | 73.7% |
| 265 Nurse | 8,050 | 0 | 8,050 | 0 | 6,548 | 1,139 | 7,687 | 363 | 95.5% |
| 332 CACE - M.S. | 8,000 | 0 | 8,000 | 0 | 3,843 | 1,781 | 5,623 | 2,377 | 70.3% |
| 322 Social Studies | 6,300 | 0 | 6,300 | 0 | 294 | 860 | 1,154 | 5,146 | 18.3% |
| 252 For. Lang. | 6,200 | 0 | 6,200 | 0 | 3,138 | 335 | 3,473 | 2,727 | 56.0% |
| 393 Student Serv. - H.S. | 4,850 | 0 | 4,850 | 0 | 3,365 | 560 | 3,925 | 925 | 80.9% |
| 260 Guidance | 4,600 | 0 | 4,600 | 0 | 609 | 0 | 609 | 3,991 | 13.2% |
| 282 Mathematics | 4,000 | 0 | 4,000 | 0 | 4,394 | 37 | 4,431 | (431) | 110.8% |
| 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 | 2,304,711 | 125,700 | 2,430,411 | 31,398 | 1,582,169 | 93,255 | 1,706,822 | 723,589 | 70.2% |

70.2 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 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 | 98,240 | 1,309,872 | 1,408,112 | 733,712 | 840,841 | 366,556 | 1,941,109 | (532,997) | 137.9% |
| 340 Technology Education | 161,228 | 0 | 161,228 | 0 | 162,236 | 0 | 162,236 | (1,008) | 100.6% |
| 150 Curr. and Instruction | 159,516 | 0 | 159,516 | 0 | 102,075 | 2,464 | 104,539 | 54,977 | 65.5% |
| 500 Maint. & Oper. of Plant | 83,201 | 0 | 83,201 | 0 | 59,256 | 1,547 | 60,803 | 22,398 | 73.1% |
| 100 Central Administration | 79,000 | 0 | 79,000 | 0 | 65,862 | 21,182 | 87,044 | (8,044) | 110.2% |
| 220 Athletics | 76,950 | 1,650 | 78,600 | 1,605 | 48,144 | 0 | 49,749 | 28,851 | 63.3% |
| 290 Performing Arts | 29,615 | 0 | 29,615 | 0 | 17,468 | 1,348 | 18,816 | 10,799 | 63.5% |
| 421 Thurston | 29,300 | 0 | 29,300 | 0 | 17,026 | 1,861 | 18,887 | 10,413 | 64.5% |
| 431 High School | 23,500 | 0 | 23,500 | 0 | 17,366 | 1,398 | 18,764 | 4,736 | 79.8% |
| 310 Science | 11,600 | 0 | 11,600 | 0 | 1,205 | 417 | 1,621 | 9,979 | 14.0% |
| 260 Guidance | 10,100 | 0 | 10,100 | 0 | 1,419 | 0 | 1,419 | 8,681 | 14.0% |
| 265 Nurse | 5,000 | 0 | 5,000 | 0 | 1,417 | 520 | 1,937 | 3,064 | 38.7% |
| 414 Martha Jones | 4,270 | 0 | 4,270 | 0 | 1,662 | 0 | 1,662 | 2,608 | 38.9% |
| 242 Engl./Lang. Arts | 4,200 | 0 | 4,200 | 0 | 900 | 0 | 900 | 3,300 | 21.4% |
| 415 Sheehan | 3,925 | 0 | 3,925 | 0 | 2,433 | 1,556 | 3,989 | (64) | 101.6% |
| 250 Foreign Languages | 3,850 | 0 | 3,850 | 0 | 1,573 | 0 | 1,573 | 2,277 | 40.9% |
| 391 Student Serv. - Elem. | 3,850 | 0 | 3,850 | 0 | 274 | 129 | 403 | 3,447 | 10.5% |
| 412 Downey | 3,705 | 0 | 3,705 | 0 | 1,350 | 758 | 2,108 | 1,597 | 56.9% |
| 280 Mathematics | 3,250 | 0 | 3,250 | 0 | 812 | 0 | 812 | 2,438 | 25.0% |
| 300 Physical Education | 3,000 | 0 | 3,000 | 0 | 820 | 0 | 820 | 2,180 | 27.3% |
| 413 Paul Hanlon | 2,575 | 0 | 2,575 | 0 | 1,494 | 0 | 1,494 | 1,081 | 58.0% |
| 380 Pre-School Spec. Educ. | 2,500 | 0 | 2,500 | 0 | 1,448 | 0 | 1,448 | 1,052 | 57.9% |
| 210 Art | 2,400 | 0 | 2,400 | 0 | 1,040 | 0 | 1,040 | 1,360 | 43.3% |
| 411 Deerfield | 2,325 | 0 | 2,325 | 0 | 1,056 | 1,070 | 2,126 | 199 | 91.5% |
| 180 Libraries | 2,130 | 0 | 2,130 | 0 | 1,485 | 0 | 1,485 | 645 | 69.7% |
| 393 Student Serv. - H.S. | 1,900 | 0 | 1,900 | 0 | 689 | 0 | 689 | 1,211 | 36.2% |
| 240 English/Language Arts | 1,315 | 0 | 1,315 | 0 | 705 | 0 | 705 | 610 | 53.6% |
| 392 Student Serv. - M. S. | 1,250 | 0 | 1,250 | 0 | 600 | 0 | 600 | 650 | 48.0% |
| 252 For. Lang. | 600 | 0 | 600 | 0 | 0 | 0 | 0 | 600 | 0.0% |
| 320 Social Studies | 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 | 815,095 | 1,311,522 | 2,126,617 | 735,317 | 1,352,654 | 400,806 | 2,488,777 | (362,160) | 117.0% |

117 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 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 | 4,268,388 | 1,523,812 | 5,792,200 | 745,515 | 3,950,623 | 916,343 | 5,612,481 | 179,719 | 96.9% |
| 500 Maint. & Oper. of Plant | 3,960,766 | 126,874 | 4,087,640 | 11,898 | 3,447,560 | 172,999 | 3,632,457 | 455,183 | 88.9% |
| 391 Student Serv. - Elem. | 3,292,080 | 0 | 3,292,080 | 0 | 1,919,593 | 1,136 | 1,920,729 | 1,371,351 | 58.3% |
| 150 Curr. and Instruction | 2,139,612 | 0 | 2,139,612 | 0 | 1,342,464 | 4,585 | 1,347,050 | 792,562 | 63.0% |
| 415 Sheehan | 1,832,669 | 8,618 | 1,841,287 | 0 | 1,107,317 | 2,162 | 1,109,480 | 731,807 | 60.3% |
| 414 Martha Jones | 1,783,931 | 17,236 | 1,801,167 | 0 | 1,066,686 | 270 | 1,066,956 | 734,211 | 59.2% |
| 392 Student Serv. - M. S. | 1,573,672 | 0 | 1,573,672 | 0 | 904,387 | 57 | 904,444 | 669,228 | 57.5% |
| 412 Downey | 1,544,706 | 18,236 | 1,562,942 | 0 | 960,257 | 4,120 | 964,377 | 598,565 | 61.7% |
| 413 Paul Hanlon | 1,444,674 | 0 | 1,444,674 | 0 | 894,424 | 454 | 894,878 | 549,796 | 61.9% |
| 340 Technology Education | 1,433,828 | 10,000 | 1,443,828 | 12,365 | 1,029,859 | 18,708 | 1,060,932 | 382,896 | 73.5% |
| 290 Performing Arts | 1,438,454 | 0 | 1,438,454 | 0 | 834,244 | 4,816 | 839,061 | 599,393 | 58.3% |
| 600 Other Expenses | 1,432,690 | 0 | 1,432,690 | 0 | 364,839 | 26,000 | 390,839 | 1,041,851 | 27.3% |
| 100 Central Administration | 1,317,585 | 25,000 | 1,342,585 | 0 | 944,423 | 41,589 | 986,012 | 356,573 | 73.4% |
| 393 Student Serv. - H.S. | 1,310,195 | 0 | 1,310,195 | 0 | 777,474 | 560 | 778,034 | 532,161 | 59.4% |
| 550 Transportation | 843,125 | 452,292 | 1,295,417 | 172,152 | 562,894 | 255,161 | 990,207 | 305,210 | 76.4% |
| 310 Science | 1,254,539 | 0 | 1,254,539 | 0 | 730,194 | 608 | 730,802 | 523,737 | 58.3% |
| 411 Deerfield | 1,192,614 | 8,618 | 1,201,232 | 0 | 791,399 | 4,780 | 796,179 | 405,053 | 66.3% |
| 240 English/Language Arts | 1,131,446 | 0 | 1,131,446 | 0 | 665,778 | 1,769 | 667,546 | 463,900 | 59.0% |
| 280 Mathematics | 1,034,213 | 0 | 1,034,213 | 0 | 619,672 | 2,687 | 622,359 | 411,854 | 60.2% |
| 320 Social Studies | 1,029,726 | 0 | 1,029,726 | 0 | 611,827 | 0 | 611,827 | 417,899 | 59.4% |
| 250 Foreign Languages | 971,865 | 0 | 971,865 | 0 | 569,017 | 3,824 | 572,841 | 399,024 | 58.9% |
| 300 Physical Education | 960,943 | 0 | 960,943 | 0 | 577,944 | 301 | 578,245 | 382,698 | 60.2% |
| 260 Guidance | 916,406 | 0 | 916,406 | 0 | 575,672 | 0 | 575,672 | 340,734 | 62.8% |
| 210 Art | 860,737 | 0 | 860,737 | 0 | 526,341 | 1,382 | 527,723 | 333,014 | 61.3% |
| 220 Athletics | 578,511 | 277,167 | 855,678 | 161,137 | 457,096 | 20,278 | 638,511 | 217,167 | 74.6% |
| 431 High School | 838,174 | 2,833 | 841,007 | 0 | 545,777 | 37,419 | 583,196 | 257,811 | 69.3% |
| 312 Science | 840,177 | 0 | 840,177 | 0 | 457,217 | 2,886 | 460,103 | 380,074 | 54.8% |
| 180 Libraries | 828,589 | 0 | 828,589 | 0 | 490,975 | 23,302 | 514,277 | 314,312 | 62.1% |
| 282 Mathematics | 774,918 | 0 | 774,918 | 0 | 457,843 | 37 | 457,881 | 317,037 | 59.1% |
| 265 Nurse | 733,426 | 0 | 733,426 | 0 | 450,389 | 1,659 | 452,047 | 281,379 | 61.6% |
| 242 Engl./Lang. Arts | 726,691 | 0 | 726,691 | 0 | 432,545 | 1,470 | 434,014 | 292,677 | 59.7% |
| 322 Social Studies | 657,854 | 0 | 657,854 | 0 | 397,207 | 860 | 398,067 | 259,787 | 60.5% |
| 421 Thurston | 606,146 | 0 | 606,146 | 0 | 412,312 | 9,202 | 421,514 | 184,632 | 69.5% |
| 380 Pre-School Spec. Educ. | 421,076 | 150,000 | 571,076 | 0 | 361,982 | 421 | 362,402 | 208,674 | 63.5% |
| 252 For. Lang. | 319,484 | 0 | 319,484 | 0 | 183,522 | 335 | 183,857 | 135,627 | 57.5% |
| 120 Shared Mngmt Info Serv. | 158,764 | 0 | 158,764 | 0 | 128,410 | 0 | 128,410 | 30,354 | 80.9% |
| 332 CACE - M.S. | 60,357 | 0 | 60,357 | 0 | 35,364 | 1,781 | 37,144 | 23,213 | 61.5% |
| TOTAL | 46,513,031 | 2,620,686 | 49,133,717 | 1,103,066 | 30,585,528 | 1,563,962 | 33,252,555 | 15,881,162 | 67.7% |

67.7 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 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 |
|-----------------------------|-------------------|----------------|-------------------|--------------------|---------------------|---------------------|--------------------------|--------------------|----------------|
| ELEMENTARY | | | | | | | | | |
| 411 Deerfield | 1,151,829 | 8,618 | 1,160,447 | 0 | 755,018 | 0 | 755,018 | 405,429 | 65.1% |
| 412 Downey | 1,495,987 | 18,236 | 1,514,223 | 0 | 916,855 | 0 | 916,855 | 597,368 | 60.5% |
| 413 Paul Hanlon | 1,405,597 | 0 | 1,405,597 | 0 | 868,741 | 0 | 868,741 | 536,856 | 61.8% |
| 414 Martha Jones | 1,723,372 | 17,236 | 1,740,608 | 0 | 1,022,310 | 0 | 1,022,310 | 718,298 | 58.7% |
| 415 Sheehan | 1,775,720 | 8,618 | 1,784,338 | 0 | 1,054,058 | 0 | 1,054,058 | 730,280 | 59.1% |
| MIDDLE SCHOOL | | | | | | | | | |
| 242 Engl./Lang. Arts | 706,991 | 0 | 706,991 | 0 | 423,314 | 0 | 423,314 | 283,677 | 59.9% |
| 252 For. Lang. | 312,684 | 0 | 312,684 | 0 | 180,384 | 0 | 180,384 | 132,300 | 57.7% |
| 282 Mathematics | 770,918 | 0 | 770,918 | 0 | 453,449 | 0 | 453,449 | 317,469 | 58.8% |
| 312 Science | 825,927 | 0 | 825,927 | 0 | 447,170 | 0 | 447,170 | 378,757 | 54.1% |
| 322 Social Studies | 651,554 | 0 | 651,554 | 0 | 396,914 | 0 | 396,914 | 254,640 | 60.9% |
| 332 CACE - M.S. | 51,157 | 0 | 51,157 | 0 | 31,521 | 0 | 31,521 | 19,636 | 61.6% |
| 421 Thurston | 523,146 | 0 | 523,146 | 0 | 367,509 | 0 | 367,509 | 155,637 | 70.2% |
| HIGH SCHOOL | | | | | | | | | |
| 220 Athletics | 320,758 | 170,275 | 491,033 | 112,399 | 227,142 | 0 | 339,541 | 151,492 | 69.1% |
| 240 English/Language Arts | 1,111,231 | 0 | 1,111,231 | 0 | 648,466 | 0 | 648,466 | 462,766 | 58.4% |
| 250 Foreign Languages | 951,465 | 0 | 951,465 | 0 | 560,167 | 0 | 560,167 | 391,298 | 58.9% |
| 280 Mathematics | 1,019,513 | 0 | 1,019,513 | 0 | 610,616 | 0 | 610,616 | 408,897 | 59.9% |
| 310 Science | 1,208,369 | 0 | 1,208,369 | 0 | 694,159 | 0 | 694,159 | 514,210 | 57.4% |
| 320 Social Studies | 1,010,426 | 0 | 1,010,426 | 0 | 598,872 | 0 | 598,872 | 411,554 | 59.3% |
| 431 High School | 756,347 | 2,833 | 759,180 | 0 | 502,155 | 0 | 502,155 | 257,025 | 66.1% |
| K-12 INSTRUCTION | | | | | | | | | |
| 180 Libraries | 734,769 | 0 | 734,769 | 0 | 430,604 | 0 | 430,604 | 304,165 | 58.6% |
| 210 Art | 805,117 | 0 | 805,117 | 0 | 481,782 | 0 | 481,782 | 323,335 | 59.8% |
| 290 Performing Arts | 1,365,124 | 0 | 1,365,124 | 0 | 796,399 | 0 | 796,399 | 568,725 | 58.3% |
| 300 Physical Education | 944,068 | 0 | 944,068 | 0 | 571,787 | 0 | 571,787 | 372,281 | 60.6% |
| 340 Technology Education | 1,035,653 | 0 | 1,035,653 | 0 | 676,862 | 0 | 676,862 | 358,791 | 65.4% |
| STUDENT SERVICES | | | | | | | | | |
| 260 Guidance | 894,706 | 0 | 894,706 | 0 | 569,494 | 0 | 569,494 | 325,212 | 63.7% |
| 265 Nurse | 699,251 | 0 | 699,251 | 0 | 427,968 | 0 | 427,968 | 271,283 | 61.2% |
| 380 Pre-School Spec. Educ. | 409,776 | 150,000 | 559,776 | 0 | 354,472 | 0 | 354,472 | 205,304 | 63.3% |
| 390 Student Serv. System | 3,194,911 | 0 | 3,194,911 | 0 | 2,122,471 | 0 | 2,122,471 | 1,072,440 | 66.4% |
| 391 Student Serv. - Elem. | 3,262,005 | 0 | 3,262,005 | 0 | 1,909,343 | 0 | 1,909,343 | 1,352,662 | 58.5% |
| 392 Student Serv. - M. S. | 1,560,922 | 0 | 1,560,922 | 0 | 894,084 | 0 | 894,084 | 666,838 | 57.3% |
| 393 Student Serv. - H.S. | 1,303,445 | 0 | 1,303,445 | 0 | 773,421 | 0 | 773,421 | 530,024 | 59.3% |
| DISTRICTWIDE | | | | | | | | | |
| 100 Central Administration | 1,149,010 | 25,000 | 1,174,010 | 0 | 823,736 | 0 | 823,736 | 350,274 | 70.2% |
| 120 Shared Mngmt Info Serv. | 116,364 | 0 | 116,364 | 0 | 85,132 | 0 | 85,132 | 31,232 | 73.2% |
| 150 Curr. and Instruction | 1,857,361 | 0 | 1,857,361 | 0 | 1,136,632 | 0 | 1,136,632 | 720,729 | 61.2% |
| 500 Maint. & Oper. of Plant | 1,786,431 | 46,874 | 1,833,305 | 11,898 | 1,453,415 | 0 | 1,465,313 | 367,992 | 79.9% |
| 550 Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 600 Other Expenses | 1,383,400 | 0 | 1,383,400 | 0 | 344,215 | 0 | 344,215 | 1,039,185 | 24.9% |
| TOTAL | 40,275,304 | 447,690 | 40,722,994 | 124,297 | 24,610,638 | 0 | 24,734,935 | 15,988,059 | 60.7% |

60.7 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 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 |
|-----------------------------|------------------|----------------|------------------|-----------------|------------------|------------------|-----------------------|------------------|---------------|
| ELEMENTARY | | | | | | | | | |
| 411 Deerfield | 1,600 | 0 | 1,600 | 0 | 965 | 1,010 | 1,975 | (375) | 123.4% |
| 412 Downey | 2,500 | 0 | 2,500 | 0 | 2,816 | 526 | 3,342 | (842) | 133.7% |
| 413 Paul Hanlon | 1,200 | 0 | 1,200 | 0 | 794 | 0 | 794 | 406 | 66.2% |
| 414 Martha Jones | 900 | 0 | 900 | 0 | 540 | 0 | 540 | 360 | 60.0% |
| 415 Sheehan | 2,500 | 0 | 2,500 | 0 | 198 | 436 | 634 | 1,866 | 25.3% |
| 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 | 2,025 | 0 | 2,025 | 2,975 | 40.5% |
| HIGH SCHOOL | | | | | | | | | |
| 220 Athletics | 144,758 | 69,542 | 214,300 | 39,902 | 117,888 | 12,399 | 170,189 | 44,111 | 79.4% |
| 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 | 150 | 0 | 150 | 200 | 42.8% |
| 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 | 13,858 | 34,587 | 48,445 | (11,868) | 132.4% |
| 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 | 8,336 | 2,909 | 11,246 | 3,194 | 77.9% |
| 300 Physical Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 340 Technology Education | 130,000 | 0 | 130,000 | 0 | 120,675 | 12,133 | 132,808 | (2,808) | 102.2% |
| STUDENT SERVICES | | | | | | | | | |
| 260 Guidance | 7,000 | 0 | 7,000 | 0 | 4,150 | 0 | 4,150 | 2,850 | 59.3% |
| 265 Nurse | 21,125 | 0 | 21,125 | 0 | 14,456 | 0 | 14,456 | 6,669 | 68.4% |
| 380 Pre-School Spec. Educ. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 390 Student Serv. System | 938,237 | 213,940 | 1,152,177 | 0 | 951,167 | 545,642 | 1,496,809 | (344,632) | 129.9% |
| 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 | 47,263 | 20,408 | 67,671 | 204 | 99.7% |
| 120 Shared Mngmt Info Serv. | 42,400 | 0 | 42,400 | 0 | 43,278 | 0 | 43,278 | (878) | 102.1% |
| 150 Curr. and Instruction | 83,810 | 0 | 83,810 | 0 | 74,822 | 1,350 | 76,172 | 7,638 | 90.9% |
| 500 Maint. & Oper. of Plant | 709,134 | 0 | 709,134 | 0 | 708,169 | 157,339 | 865,508 | (156,374) | 122.1% |
| 550 Transportation | 843,125 | 452,292 | 1,295,417 | 172,152 | 562,894 | 255,161 | 990,207 | 305,210 | 76.4% |
| 600 Other Expenses | 49,290 | 0 | 49,290 | 0 | 20,624 | 26,000 | 46,624 | 2,666 | 94.6% |
| TOTAL | 3,117,921 | 735,774 | 3,853,695 | 212,054 | 2,697,567 | 1,069,901 | 3,979,522 | (125,827) | 103.3% |

103.3 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 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 |
|-----------------------------|------------------|----------------|----------------|--------------------|---------------------|---------------------|--------------------------|--------------------|----------------|
| ELEMENTARY | | | | | | | | | |
| 411 Deerfield | 36,860 | 0 | 36,860 | 0 | 34,359 | 2,700 | 37,059 | (199) | 100.5% |
| 412 Downey | 42,514 | 0 | 42,514 | 0 | 39,235 | 2,836 | 42,072 | 442 | 99.0% |
| 413 Paul Hanlon | 35,302 | 0 | 35,302 | 0 | 23,395 | 454 | 23,849 | 11,453 | 67.6% |
| 414 Martha Jones | 55,389 | 0 | 55,389 | 0 | 42,174 | 270 | 42,445 | 12,944 | 76.6% |
| 415 Sheehan | 50,524 | 0 | 50,524 | 0 | 50,630 | 170 | 50,800 | (276) | 100.5% |
| MIDDLE SCHOOL | | | | | | | | | |
| 242 Engl./Lang. Arts | 15,500 | 0 | 15,500 | 0 | 8,331 | 1,470 | 9,801 | 5,699 | 63.2% |
| 252 For. Lang. | 6,200 | 0 | 6,200 | 0 | 3,138 | 335 | 3,473 | 2,727 | 56.0% |
| 282 Mathematics | 4,000 | 0 | 4,000 | 0 | 4,394 | 37 | 4,431 | (431) | 110.8% |
| 312 Science | 14,250 | 0 | 14,250 | 0 | 10,047 | 2,886 | 12,933 | 1,317 | 90.8% |
| 322 Social Studies | 6,300 | 0 | 6,300 | 0 | 294 | 860 | 1,154 | 5,146 | 18.3% |
| 332 CACE - M.S. | 8,000 | 0 | 8,000 | 0 | 3,843 | 1,781 | 5,623 | 2,377 | 70.3% |
| 421 Thurston | 48,700 | 0 | 48,700 | 0 | 25,753 | 7,341 | 33,093 | 15,607 | 68.0% |
| HIGH SCHOOL | | | | | | | | | |
| 220 Athletics | 36,045 | 35,700 | 71,745 | 7,231 | 63,922 | 7,879 | 79,031 | (7,286) | 110.2% |
| 240 English/Language Arts | 18,900 | 0 | 18,900 | 0 | 16,607 | 1,769 | 18,376 | 524 | 97.2% |
| 250 Foreign Languages | 13,550 | 0 | 13,550 | 0 | 4,777 | 3,824 | 8,601 | 4,949 | 63.5% |
| 280 Mathematics | 11,100 | 0 | 11,100 | 0 | 8,094 | 2,687 | 10,781 | 319 | 97.1% |
| 310 Science | 31,170 | 0 | 31,170 | 0 | 34,830 | 192 | 35,021 | (3,851) | 112.4% |
| 320 Social Studies | 18,700 | 0 | 18,700 | 0 | 12,955 | 0 | 12,955 | 5,745 | 69.3% |
| 431 High School | 21,750 | 0 | 21,750 | 0 | 12,398 | 1,434 | 13,832 | 7,918 | 63.6% |
| K-12 INSTRUCTION | | | | | | | | | |
| 180 Libraries | 83,490 | 0 | 83,490 | 0 | 58,886 | 23,302 | 82,188 | 1,302 | 98.4% |
| 210 Art | 52,720 | 0 | 52,720 | 0 | 43,519 | 1,382 | 44,901 | 7,819 | 85.2% |
| 290 Performing Arts | 29,275 | 0 | 29,275 | 0 | 12,041 | 559 | 12,600 | 16,675 | 43.0% |
| 300 Physical Education | 13,875 | 0 | 13,875 | 0 | 5,337 | 301 | 5,638 | 8,237 | 40.6% |
| 340 Technology Education | 106,947 | 10,000 | 116,947 | 12,365 | 70,086 | 6,574 | 89,025 | 27,922 | 76.1% |
| STUDENT SERVICES | | | | | | | | | |
| 260 Guidance | 4,600 | 0 | 4,600 | 0 | 609 | 0 | 609 | 3,991 | 13.2% |
| 265 Nurse | 8,050 | 0 | 8,050 | 0 | 6,548 | 1,139 | 7,687 | 363 | 95.5% |
| 380 Pre-School Spec. Educ. | 8,800 | 0 | 8,800 | 0 | 6,062 | 421 | 6,483 | 2,317 | 73.7% |
| 390 Student Serv. System | 37,000 | 0 | 37,000 | 11,803 | 36,144 | 4,146 | 52,092 | (15,092) | 140.8% |
| 391 Student Serv. - Elem. | 26,225 | 0 | 26,225 | 0 | 9,976 | 1,007 | 10,984 | 15,241 | 41.9% |
| 392 Student Serv. - M. S. | 11,500 | 0 | 11,500 | 0 | 9,703 | 57 | 9,760 | 1,740 | 84.9% |
| 393 Student Serv. - H.S. | 4,850 | 0 | 4,850 | 0 | 3,365 | 560 | 3,925 | 925 | 80.9% |
| DISTRICTWIDE | | | | | | | | | |
| 100 Central Administration | 21,700 | 0 | 21,700 | 0 | 7,561 | 0 | 7,561 | 14,139 | 34.8% |
| 120 Shared Mngmt Info Serv. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 150 Curr. and Instruction | 38,925 | 0 | 38,925 | 0 | 28,936 | 771 | 29,707 | 9,218 | 76.3% |
| 500 Maint. & Oper. of Plant | 1,382,000 | 80,000 | 1,462,000 | 0 | 884,220 | 14,113 | 898,333 | 563,667 | 61.4% |
| 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% |
| TOTAL | 2,304,711 | 125,700 | | 31,398 | 1,582,169 | 93,255 | 1,706,822 | 723,589 | 70.2% |

70.2 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 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 |
|-----------------------------|----------------|------------------|----------------|--------------------|---------------------|---------------------|--------------------------|--------------------|----------------|
| ELEMENTARY | | | | | | | | | |
| 411 Deerfield | 2,325 | 0 | 2,325 | 0 | 1,056 | 1,070 | 2,126 | 199 | 91.5% |
| 412 Downey | 3,705 | 0 | 3,705 | 0 | 1,350 | 758 | 2,108 | 1,597 | 56.9% |
| 413 Paul Hanlon | 2,575 | 0 | 2,575 | 0 | 1,494 | 0 | 1,494 | 1,081 | 58.0% |
| 414 Martha Jones | 4,270 | 0 | 4,270 | 0 | 1,662 | 0 | 1,662 | 2,608 | 38.9% |
| 415 Sheehan | 3,925 | 0 | 3,925 | 0 | 2,433 | 1,556 | 3,989 | (64) | 101.6% |
| MIDDLE SCHOOL | | | | | | | | | |
| 242 Engl./Lang. Arts | 4,200 | 0 | 4,200 | 0 | 900 | 0 | 900 | 3,300 | 21.4% |
| 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 | 17,026 | 1,861 | 18,887 | 10,413 | 64.5% |
| HIGH SCHOOL | | | | | | | | | |
| 220 Athletics | 76,950 | 1,650 | 78,600 | 1,605 | 48,144 | 0 | 49,749 | 28,851 | 63.3% |
| 240 English/Language Arts | 1,315 | 0 | 1,315 | 0 | 705 | 0 | 705 | 610 | 53.6% |
| 250 Foreign Languages | 3,850 | 0 | 3,850 | 0 | 1,573 | 0 | 1,573 | 2,277 | 40.9% |
| 280 Mathematics | 3,250 | 0 | 3,250 | 0 | 812 | 0 | 812 | 2,438 | 25.0% |
| 310 Science | 11,600 | 0 | 11,600 | 0 | 1,205 | 417 | 1,621 | 9,979 | 14.0% |
| 320 Social Studies | 600 | 0 | 600 | 0 | 0 | 0 | 0 | 600 | 0.0% |
| 431 High School | 23,500 | 0 | 23,500 | 0 | 17,366 | 1,398 | 18,764 | 4,736 | 79.8% |
| K-12 INSTRUCTION | | | | | | | | | |
| 180 Libraries | 2,130 | 0 | 2,130 | 0 | 1,485 | 0 | 1,485 | 645 | 69.7% |
| 210 Art | 2,400 | 0 | 2,400 | 0 | 1,040 | 0 | 1,040 | 1,360 | 43.3% |
| 290 Performing Arts | 29,615 | 0 | 29,615 | 0 | 17,468 | 1,348 | 18,816 | 10,799 | 63.5% |
| 300 Physical Education | 3,000 | 0 | 3,000 | 0 | 820 | 0 | 820 | 2,180 | 27.3% |
| 340 Technology Education | 161,228 | 0 | 161,228 | 0 | 162,236 | 0 | 162,236 | (1,008) | 100.6% |
| STUDENT SERVICES | | | | | | | | | |
| 260 Guidance | 10,100 | 0 | 10,100 | 0 | 1,419 | 0 | 1,419 | 8,681 | 14.0% |
| 265 Nurse | 5,000 | 0 | 5,000 | 0 | 1,417 | 520 | 1,937 | 3,064 | 38.7% |
| 380 Pre-School Spec. Educ. | 2,500 | 0 | 2,500 | 0 | 1,448 | 0 | 1,448 | 1,052 | 57.9% |
| 390 Student Serv. System | 98,240 | 1,309,872 | 1,408,112 | 733,712 | 840,841 | 366,556 | 1,941,109 | (532,997) | 137.9% |
| 391 Student Serv. - Elem. | 3,850 | 0 | 3,850 | 0 | 274 | 129 | 403 | 3,447 | 10.5% |
| 392 Student Serv. - M. S. | 1,250 | 0 | 1,250 | 0 | 600 | 0 | 600 | 650 | 48.0% |
| 393 Student Serv. - H.S. | 1,900 | 0 | 1,900 | 0 | 689 | 0 | 689 | 1,211 | 36.2% |
| DISTRICTWIDE | | | | | | | | | |
| 100 Central Administration | 79,000 | 0 | 79,000 | 0 | 65,862 | 21,182 | 87,044 | (8,044) | 110.2% |
| 120 Shared Mngmt Info Serv. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 150 Curr. and Instruction | 159,516 | 0 | 159,516 | 0 | 102,075 | 2,464 | 104,539 | 54,977 | 65.5% |
| 500 Maint. & Oper. of Plant | 83,201 | 0 | 83,201 | 0 | 59,256 | 1,547 | 60,803 | 22,398 | 73.1% |
| 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 | 815,095 | 1,311,522 | | 735,317 | 1,352,654 | 400,806 | 2,488,777 | (362,160) | 117.0% |

117 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 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 |
|-----------------------------|-------------------|------------------|-------------------|--------------------|---------------------|---------------------|--------------------------|--------------------|----------------|
| ELEMENTARY | | | | | | | | | |
| 411 Deerfield | 1,192,614 | 8,618 | 1,201,232 | 0 | 791,399 | 4,780 | 796,179 | 405,053 | 66.3% |
| 412 Downey | 1,544,706 | 18,236 | 1,562,942 | 0 | 960,257 | 4,120 | 964,377 | 598,565 | 61.7% |
| 413 Paul Hanlon | 1,444,674 | 0 | 1,444,674 | 0 | 894,424 | 454 | 894,878 | 549,796 | 61.9% |
| 414 Martha Jones | 1,783,931 | 17,236 | 1,801,167 | 0 | 1,066,686 | 270 | 1,066,956 | 734,211 | 59.2% |
| 415 Sheehan | 1,832,669 | 8,618 | 1,841,287 | 0 | 1,107,317 | 2,162 | 1,109,480 | 731,807 | 60.3% |
| MIDDLE SCHOOL | | | | | | | | | |
| 242 Engl./Lang. Arts | 726,691 | 0 | 726,691 | 0 | 432,545 | 1,470 | 434,014 | 292,677 | 59.7% |
| 252 For. Lang. | 319,484 | 0 | 319,484 | 0 | 183,522 | 335 | 183,857 | 135,627 | 57.5% |
| 282 Mathematics | 774,918 | 0 | 774,918 | 0 | 457,843 | 37 | 457,881 | 317,037 | 59.1% |
| 312 Science | 840,177 | 0 | 840,177 | 0 | 457,217 | 2,886 | 460,103 | 380,074 | 54.8% |
| 322 Social Studies | 657,854 | 0 | 657,854 | 0 | 397,207 | 860 | 398,067 | 259,787 | 60.5% |
| 332 CACE - M.S. | 60,357 | 0 | 60,357 | 0 | 35,364 | 1,781 | 37,144 | 23,213 | 61.5% |
| 421 Thurston | 606,146 | 0 | 606,146 | 0 | 412,312 | 9,202 | 421,514 | 184,632 | 69.5% |
| HIGH SCHOOL | | | | | | | | | |
| 220 Athletics | 578,511 | 277,167 | 855,678 | 161,137 | 457,096 | 20,278 | 638,511 | 217,167 | 74.6% |
| 240 English/Language Arts | 1,131,446 | 0 | 1,131,446 | 0 | 665,778 | 1,769 | 667,546 | 463,900 | 59.0% |
| 250 Foreign Languages | 971,865 | 0 | 971,865 | 0 | 569,017 | 3,824 | 572,841 | 399,024 | 58.9% |
| 280 Mathematics | 1,034,213 | 0 | 1,034,213 | 0 | 619,672 | 2,687 | 622,359 | 411,854 | 60.2% |
| 310 Science | 1,254,539 | 0 | 1,254,539 | 0 | 730,194 | 608 | 730,802 | 523,737 | 58.3% |
| 320 Social Studies | 1,029,726 | 0 | 1,029,726 | 0 | 611,827 | 0 | 611,827 | 417,899 | 59.4% |
| 431 High School | 838,174 | 2,833 | 841,007 | 0 | 545,777 | 37,419 | 583,196 | 257,811 | 69.3% |
| K-12 INSTRUCTION | | | | | | | | | |
| 180 Libraries | 828,589 | 0 | 828,589 | 0 | 490,975 | 23,302 | 514,277 | 314,312 | 62.1% |
| 210 Art | 860,737 | 0 | 860,737 | 0 | 526,341 | 1,382 | 527,723 | 333,014 | 61.3% |
| 290 Performing Arts | 1,438,454 | 0 | 1,438,454 | 0 | 834,244 | 4,816 | 839,061 | 599,393 | 58.3% |
| 300 Physical Education | 960,943 | 0 | 960,943 | 0 | 577,944 | 301 | 578,245 | 382,698 | 60.2% |
| 340 Technology Education | 1,433,828 | 10,000 | 1,443,828 | 12,365 | 1,029,859 | 18,708 | 1,060,932 | 382,896 | 73.5% |
| STUDENT SERVICES | | | | | | | | | |
| 260 Guidance | 916,406 | 0 | 916,406 | 0 | 575,672 | 0 | 575,672 | 340,734 | 62.8% |
| 265 Nurse | 733,426 | 0 | 733,426 | 0 | 450,389 | 1,659 | 452,047 | 281,379 | 61.6% |
| 380 Pre-School Spec. Educ. | 421,076 | 150,000 | 571,076 | 0 | 361,982 | 421 | 362,402 | 208,674 | 63.5% |
| 390 Student Serv. System | 4,268,388 | 1,523,812 | 5,792,200 | 745,515 | 3,950,623 | 916,343 | 5,612,481 | 179,719 | 96.9% |
| 391 Student Serv. - Elem. | 3,292,080 | 0 | 3,292,080 | 0 | 1,919,593 | 1,136 | 1,920,729 | 1,371,351 | 58.3% |
| 392 Student Serv. - M. S. | 1,573,672 | 0 | 1,573,672 | 0 | 904,387 | 57 | 904,444 | 669,228 | 57.5% |
| 393 Student Serv. - H.S. | 1,310,195 | 0 | 1,310,195 | 0 | 777,474 | 560 | 778,034 | 532,161 | 59.4% |
| DISTRICTWIDE | | | | | | | | | |
| 100 Central Administration | 1,317,585 | 25,000 | 1,342,585 | 0 | 944,423 | 41,589 | 986,012 | 356,573 | 73.4% |
| 120 Shared Mngmt Info Serv. | 158,764 | 0 | 158,764 | 0 | 128,410 | 0 | 128,410 | 30,354 | 80.9% |
| 150 Curr. and Instruction | 2,139,612 | 0 | 2,139,612 | 0 | 1,342,464 | 4,585 | 1,347,050 | 792,562 | 63.0% |
| 500 Maint. & Oper. of Plant | 3,960,766 | 126,874 | 4,087,640 | 11,898 | 3,447,560 | 172,999 | 3,632,457 | 455,183 | 88.9% |
| 550 Transportation | 843,125 | 452,292 | 1,295,417 | 172,152 | 562,894 | 255,161 | 990,207 | 305,210 | 76.4% |
| 600 Other Expenses | 1,432,690 | 0 | 1,432,690 | 0 | 364,839 | 26,000 | 390,839 | 1,041,851 | 27.3% |
| TOTAL | 46,513,031 | 2,620,686 | 49,133,717 | 1,103,066 | 30,585,528 | 1,563,962 | 33,252,555 | 15,881,162 | 67.7% |

67.7 % COMMITTED

To: School Committee
From: Lemma Jn-baptiste, Director of Business & Finance
Date: April 14, 2020
RE: Financial Risk in Revolving Accounts

As we prepare for the close of FY'20, we have reviewed our position in key revolving accounts, especially because the prospect of an extended school closure has led to financial risk in activities that are funded by tuition payments, user fees, or sales. In the narrative below, each revolving account is reviewed separately and we make recommendations for addressing financial risk.

Building Use

Current Balance

- The current balance on the Building Use revolving account is 17K.

Liabilities and Receivables

- The expected payroll liability to cover the remaining payrolls in FY'20 for our full-time Coordinator of Building Use is 17K.
- Our accounts receivable is at least 50K. Note: In the past, some users have been delinquent in payment and only resolved outstanding balances when reserving space for the next school year.
- There is up to 50K in utility and maintenance expenditures that have hit the school budget but been driven by Building Use. If there is an available balance, these expenses can be transferred to the revolving account because Building Use is the cost driver.

Ending Balance

- It is expected that if we do not furlough staff, we will have an ending balance of 0 at fiscal year end.
- In FY'18 and FY'19, the Building Use revolving balance at fiscal end was 97K and 79K respectively. The declining balance reflects both COVID-19 cancellations as well as a consistent pattern of expenditures exceeding revenues.

Recommendation:

Retain the Coordinator of Building Use for FY'20. She is working on collecting receivables and also will be conducting a review of Building Use rates for FY'21.

If 50K in receivables is collected before June 30, we would also transfer the utility and maintenance expenditures associated with Building Use to this revolving account.

Food Services

Current Balance

- The current balance on the Food Service revolving account is -67K.
- Of this deficit, 23K is explained by the first school closure payroll, which was not offset by revenue from School Lunch sales.
- The remaining -48K reflects a current deficit based on this year's Food Service program but is offset by receivables below.

Liabilities and Receivables

- There is 48K in accounts receivable, representing a combination of Federal School Lunch reimbursements and catering receivables as well other funds that have recently been deposited.
- There is 12K in inventory in frozen and dried goods, and paper products.
- Approximately 1K in perishable goods was donated to the Westwood Senior Center. An additional loss of 1K was incurred when a deli case failed mid-year.
- 20K in refrigerator repairs for FY'20 could be charged to the Food Service revolving or to the Capital Budget or the Operations Department, depending on available funds.
- We are committed to pay staff at least through April 17, at an additional cost of 33K.
- The hourly staff payroll between April 17 and June 19 would be 80K.
- The admin staff payroll between April 17 and June 19 would be 7K.
- The Director salary earned between April 17 and June 19 would be 14K.

Ending Balance

- It is expected that if we do not furlough staff and if we charge associated costs to the Food Service revolving account, we will end the year with a balance of -173K.

| | |
|----------------------------------------------|-------|
| Current balance | (67) |
| <u>Receivables</u> | |
| School Lunch & Catering | 48 |
| <u>Liabilities</u> | |
| Payroll to 4/17 | 33 |
| Remaining balance | (52) |
| <u>Decision-Based Liabilities</u> | |
| Refridgerator Repairs | 20 |
| Hourly Payroll to 6/19 | 80 |
| Admin Payroll to 6/19 | 7 |
| Director Payroll to 6/19 | 14 |
| Ending balance | (173) |

Considerations:

One option to address the deficit would be to furlough our Food Service employees. Evaluating the merits of a furlough involves several considerations.

We cannot re-open school in May or June without recalling our hourly Food Service staff.

A foremost consideration is that up to 50-60% of the payroll expense that is reduced by a furlough may be incurred again by the Town due to unemployment claims. Westwood is self-insured for unemployment. The Town does not pay unemployment payroll taxes but rather pays the full cost when an employee files and is approved by the state for unemployment. This is typical for municipalities and different from private businesses, who can furlough or lay off staff and save the cost of payroll, then rely on the State pool to fund the unemployment benefits.

A majority of our staff, including 72% or 13 of the 18 hourly employees, receive health benefits through the Town. The Town has made a commitment to pay its portion of the health insurance costs, however employees would have to draw on savings to pay for the employee costs.

A furlough for the Director may not be feasible given that he has ongoing administrative duties, including the preparation of State and Federal reports and compliance with audit requirements, as well as preparation for the reopening of school.

While we do not anticipate to qualify for funding through the CARES Act via the provision of meals to Free and Reduced Lunch eligible students during the closure, the Town may receive some relief via the CARES Act or future legislation to address deficits in the school operating budget that are driven by the closure. We have been participating in conference calls with the State Department of Elementary and Secondary Education regarding Food Service deficits, and we have found that many districts have the same concerns.

Recommendation:

Retain Food Service employees through the end of the current closure, and plan to continue to pay them if school is closed through the end of May. Re-evaluate the situation at the School Committee meeting in May. We would need to submit this anticipated deficit to the Town's Finance Director who is evaluating the availability of stabilization funds, or plan to use University Station Mitigation Funds.

Since the salary-driven deficit caused by the school closure has made us unable to pay the 20K refrigerator repair expense within Food Services, depend on Town stabilization or University Station Mitigation funds to address this liability.

Extended Day

Current Balance

- The current balance on the Extended Day revolving account is 299K.

Liabilities and Receivables

- The monthly billable tuition based on current enrollment is 107K. This covers 1/10 of the school year, or 18 school days, regardless of the number of days held in that month.
- We have not billed families for April and we do not plan to bill them in May if school is not in session.
- Our potential liability for the 9 cancelled school dates in March (50% of the payment for 9/18 school days that were cancelled) is 54K.
- Our potential liability for the prepayments families have made for the month of June is 107K.
- We need to retain approximately 5K for accounts payable.
- We have committed to pay staff until April 17, at an additional cost of 53K.
- The hourly staff payroll between April 17 and June 19 would be 127K.
- The salaried staff earnings between April 17 and June 19 would be 60K (this covers the Director and 3 Site Coordinators).
- 70K is the estimated utility and custodial cost driven by Extended Day programming in a typical school year. Due to the school closure, this year we have calculated a utility and custodial cost of 46K. Typically, these expenditures would be transferred from the school budget and charged to the revolving account.

Ending Balance

- It is expected that if we do not furlough staff and if we charge associated costs to the Extended Day program, we will end the year with a balance of -153K.

| | |
|----------------------------------------------|-------|
| Current balance | 299 |
| <u>Committed Liabilities</u> | |
| Accounts Payable | 5 |
| Payroll to 4/17 | 53 |
| Refund June | 107 |
| Remaining balance | 134 |
| <u>Decision-Based Liabilities</u> | |
| Refund March | 54 |
| Utility and Custodial | 46 |
| Hourly Payroll to 6/19 | 127 |
| Salaried Payroll to 6/19 | 42 |
| Director Payroll to 6/19 | 18 |
| Ending balance | (153) |

Considerations:

One option to address the deficit would be to furlough our Extended Day employees. Evaluating the merits of a furlough involves several considerations.

Note: For the purpose of this discussion, we will assume that if school re-opens, Extended Day will also re-open. However, we want to acknowledge that it may not be possible to resume programming given the level of cleaning and disinfecting that will be required at our Extended Day sites (Hanlon, Sheehan, and Downey).

A foremost consideration is that up to 50-60% of the payroll expense that is reduced by a furlough may be incurred again by the Town due to unemployment claims. Westwood is self-insured for unemployment. The Town does not pay unemployment payroll taxes but rather pays the full cost when an employee files and is approved by the state for unemployment. This is typical for municipalities and different from private businesses, who can furlough or lay off staff and save the cost of payroll, then rely on the State pool to fund the unemployment benefits.

The tables below show the savings impact for hourly and salaried employees based on various furlough dates, assuming 60% is paid through unemployment.

Hourly Employees

| Furlough Date | Upcoming Weekly Pay | Savings Net of Unemployment | Cumulative Savings to 6/19 |
|---------------|---------------------|-----------------------------|----------------------------|
| 17-Apr | \$11,530 | \$4,612 | \$50,730 |
| 24-Apr | \$14,412 | \$5,765 | \$46,118 |
| 1-May | \$14,412 | \$5,765 | \$40,354 |
| 8-May | \$14,412 | \$5,765 | \$34,589 |
| 15-May | \$14,412 | \$5,765 | \$28,824 |
| 22-May | \$14,412 | \$5,765 | \$25,229 |
| 29-May | \$14,412 | \$5,765 | \$22,177 |
| 5-Jun | \$14,412 | \$5,765 | \$19,125 |
| 12-Jun | \$14,412 | \$5,765 | \$16,073 |
| 19-Jun | \$0 | \$0 | \$0 |

Salaried Employees

| Furlough Date | Upcoming Weekly Pay | Savings Net of Unemployment | Cumulative Savings to 6/19 |
|---------------|---------------------|-----------------------------|----------------------------|
| 17-Apr | \$5,426 | \$2,170 | \$23,873 |
| 24-Apr | \$6,782 | \$2,713 | \$21,702 |
| 1-May | \$6,782 | \$2,713 | \$18,990 |
| 8-May | \$6,782 | \$2,713 | \$16,277 |
| 15-May | \$6,782 | \$2,713 | \$13,564 |
| 22-May | \$6,782 | \$2,713 | \$10,851 |
| 29-May | \$6,782 | \$2,713 | \$8,138 |
| 5-Jun | \$6,782 | \$2,713 | \$5,426 |
| 12-Jun | \$6,782 | \$2,713 | \$2,713 |
| 19-Jun | \$0 | \$0 | \$0 |

A furlough for Extended Day hourly employees does not jeopardize employee health benefit eligibility. Gross pay from other positions (IA, ABA, Cafeteria, and Town) will still cover health insurance premiums for those who have them. However, net take-home pay will be reduced in some cases significantly. The Town has made a commitment to pay its portion of the health insurance costs.

A subset of employees, 16 of the 56 Extended Day hourly staff currently on payroll, are exclusively Extended Day employees and do not hold other positions in Town, Cafeteria, or School. None of these employees have health benefits through the Town, although two of them have Life or Disability insurance through the Town and they will have the option to pay the premiums during a furlough.

A furlough for the Director may not be feasible assuming that the program will be operating in School Year 20-21. The Director will have some ongoing duties related to registration, billing, and procurement of supplies.

Recommendation:

Retain all Extended Day staff until May 15. Having made this incremental decision, we could reassess for the remainder of the year at the May School Committee meeting, presumably with more information about the length of school closure. We would need to submit this anticipated deficit to the Town's Finance Director who is evaluating the availability of stabilization funds, or plan to use University Station Mitigation Funds.

Do not issue refunds for March tuition since the Extended Day hourly and salaried staff worked to push resources for Free Play “After School” hours to families and can sustain this effort while they are on payroll.

Finally, since the 46K in Extended Day utility and custodial costs would have been charged to the Extended Day revolving account had we not had a school closure, include this liability when looking to Town stabilization funds or University Station Mitigation Funds.

Preschool

Current Balance

- The current balance on the Preschool revolving account is 196K.

Liabilities and Receivables

- By cost center, the FY'20 Preschool budget is 571K, and we have assumed an offset in the Preschool revolving account of 150K. This puts 26% of the budget on the revolving account.
- There are many additional costs associated with running a Preschool program that are not budgeted within the cost center, such as: substitute and leave coverage, curriculum review, employee benefits ranging from tuition reimbursement to health insurance, and costs related to maintenance and operations.
- The revenues on Preschool in FY'19 were 163K. In FY'20 the revenues are 118K to date.
- There are 57K in monthly tuition payments that are due between now and the end of June.
- Since there is an offset of 150K budgeted on the Pre-School revolving account and our revenue to date is 118K, we have a liability of 32K.

Recommendation:

We have implemented a remote learning plan for Preschool students. Many families have paid their annual tuition in full at the start of the year.

We will continue to bill families that are on monthly payments and allow families to communicate with us regarding financial hardship.