



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

Lemma Jn-baptiste

Director of Business & Finance

To: Emily Parks, Superintendent
Date: October 10, 2019
Subject: Operating Budget Report for period ending September 30, 2019

The attached financial exhibits show the spending that has taken place throughout the district (Expenditures), and the spending commitments that have been made (Encumbrances) at the end of the first quarter for Fiscal Year 2020. For the purpose of this report, Expenditures and Encumbrances are grouped into Total Year-to-Date Commitments. Together, they represent our financial obligations.

These expended funds are compared against both the Budget and Offsets, hereafter identified as our appropriation. The exhibits provide us with a Q1 financial snapshot that we can compare against prior years for an indication of our fiscal status.

The operating budget information is presented by cost center.

The types of expenditures are split in four categories, defined by DESE's chart of accounts.

- *Salaries*
Staff salaries; summer school salaries; substitute expenses; overtime; as well as stipends and compensation lines related to salary, such as longevity bonuses.
- *Contracted Services*
Regular and Special Education transportation costs; building maintenance; equipment contracts; tutoring, consulting and direct services to students; professional development; and more.
- *Supplies:*
Electricity, water, and fuel; school supplies and materials; textbooks, periodicals, and subscriptions.
- *Other Expenses:*
Tech equipment; curriculum alignment; tuition reimbursement; furniture, facilities, and equipment; conferences and memberships; athletic facility rental, and a range of miscellaneous expenditures.

For charts and year-to-year comparisons, you will see Salaries separated from other Non-Salary categories (the sum of Contracted Services, Supplies, and Other Expenses as described above).

The Exhibits included in this report include:

Exhibit 1 – A year-to-year comparison of Salary and Non-Salary “Expense” at Q1

Exhibit 2 – A table of the financial commitments across four categories (Salaries to Other Expenses), grouped by cost centers as traditionally presented in the budget financial detail.

Exhibit 3 – A table of the same financial information across four categories, ranked by Year-to-Date Total Commitments.

Changes in Methodology

Offsets

The presentation of Offsets as a component of the appropriation is a change in methodology. Previously, Offsets were a part of the Operating Budget as voted by School Committee, but neither the Offset nor the expenses that were charged to it were represented in this report.

This report is representing the Offsets as they were appropriated in order to ultimately report expenses that are incurred against these Offsets. This is especially important for Student Services contracts and tuitions, which are largely supported by grants and revolving funds. Reporting the Offset allows us to fully see the expenditures on Student Services contract and tuitions.

Offsets are typically realized in the third quarter. This is when expenses are moved from the general fund to grants or revolving funds.

Encumbrances

In prior Q1 reports, the non-salary encumbrances were “normalized” on a quarterly basis rather than reflected in full. This is a sound reporting practice and represents an adjustment to our financial reports to show expected quarterly spend-down.

For example, in a prior year Q1, the full Q1 expenditure of tuitions would be reported. In addition, 33% of the encumbrance of full-year tuitions would be reported, to reflect the Q2 financial commitment. The Q3 and Q4 commitments would not be reported.

The representation of full-year encumbrances in this Q1 report is an alternative approach that represents the full scope of our known financial obligations. In this report, you will see full-year encumbrances specifically in Student Services, Information Systems, and Maintenance & Operations. Included in these accounts are purchases of contracted services and tuition for students with disabilities, technology licenses and software subscriptions, and maintenance contracts to support our buildings.

Going forward, in the Q2 report, you will see funds encumbered to represent expected full-year commitments for transportation and utilities. In addition, it is possible to represent salary obligations as an encumbrance, especially in Q3 when we are preparing the year-end projection and closely monitoring salary lines to close the fiscal year.

One impact of these changes is that far more than 25% of the non-salary appropriation looks “expended” at Q1, because the percentage of funds committed far exceeds the percentage of the fiscal year that has passed.

Note: In order to facilitate year-to-year comparisons, the charts showing both FY20 and FY19 figures for Q1 are reported without any normalization of encumbrances.

Salary Accounts

Our expenditures on salary accounts are currently in line with prior years. Our FY20 salary expended is 9.7% of the appropriation, whereas our FY19 salary expended at Q1 was 10.1% of the appropriation.

The start date and length of the work year varies for school-year and full-year employees, accounting for variation seen in the salary spend rate in individual lines and cost centers. For example, our maintenance and custodial staff work long days during the summer to prepare our buildings for the launch of the school year, and their budget line is expended at 23.5% at the end of Q1. This figure is comparable to last year’s spend rate, which was 25.7% at Q1.

Turnover is the differential between budgeted salaries and the salaries of current staff. It is attributable primarily to vacancies caused by retirements or resignations that occur after the budget is established. Sometimes, the district is able to hire people to fill the vacancies at lower salaries than budgeted. In FY20, there were positions that were filled at a higher salary step than budgeted. However, several of new hires this year fell below budget, leading to a net positive turnover.

Our turnover in FY20 allowed us to add several positions that were needed due to enrollment changes, including:

- 1.0 FTE Grade K/1 teacher at the Deerfield
- 1.0 FTE Grade 2 instructional assistant at the Deerfield
- 1.35 FTE ABA tutors at the Pre-School/Downey
- 1.0 FTE ABA tutor at the Downey

The positions listed above were added at a cost of \$168,381 and will most likely need to be incorporated into the base (“level service budget”) because they represent the staffing needed to support our current enrollment.

Non-Salary Accounts

Our “expenditures” on non-salary accounts are in line with prior years. These figures represent a combination of Contracted Services, Supplies, and Other Expenses. Our FY20 non-salary committed funds, which combine expenditures and encumbrances, represent 57% of the appropriation. This is slightly lower than Q1 committed funds during the first quarter of FY19, which were at 59%.

It is noteworthy that at Q1, Student Services commitments in Contracted Services exceed the appropriation by \$32,584 or 2.8%. This line is driven by costs for direct services to students. Student Services commitments in Other Expenses are 98% expended, with \$27,337 available. This line is primarily impacted by summer programming for students with disabilities and out of district tuitions.

Note: There is a \$225,000 tuition obligation that is not captured in the Q1 report, because it was not budgeted in FY20 and will be charged against our Special Education Reserve Account. This is a one-time, short-term obligation. Including it in the operating budget would have meant taking a difficult reduction in other regular operation budget lines or forgoing investments that were aligned with our strategic priorities. The use of the Special Education Reserve Account in this case enabled us to stabilize the operating budget from this one-time cost impact.

Student Services is the most closely monitored budget in the district. It is driven by enrollment changes and shifts in individual student needs. Especially in contracts and tuitions, we budget extremely tightly, encumber in full at the start of the year, and then adjust the encumbrances up and down on a day-to-day basis to capture the changing landscape of our financial obligations. We also depend heavily on Offsets from Circuit Breaker and the federal IDEA grant. The information that we have at this time leads us to believe that we will end the year on budget. We will keep a close watch.

Finally, it is important to add that the School-Based Medicaid Program (SBMP) reimbursement is how we have funded Special Education Reserve Account. SBMP reimbursement has recently been expanded to cover additional services and providers. However, this expansion is offset by tighter enforcement of the protocol for reimbursement and a new Medicaid medical necessity requirement. Municipalities across the state are currently evaluating the impact of these changes. We expect it will mean a reduced contribution to our Special Education Reserve Account in the next few years.

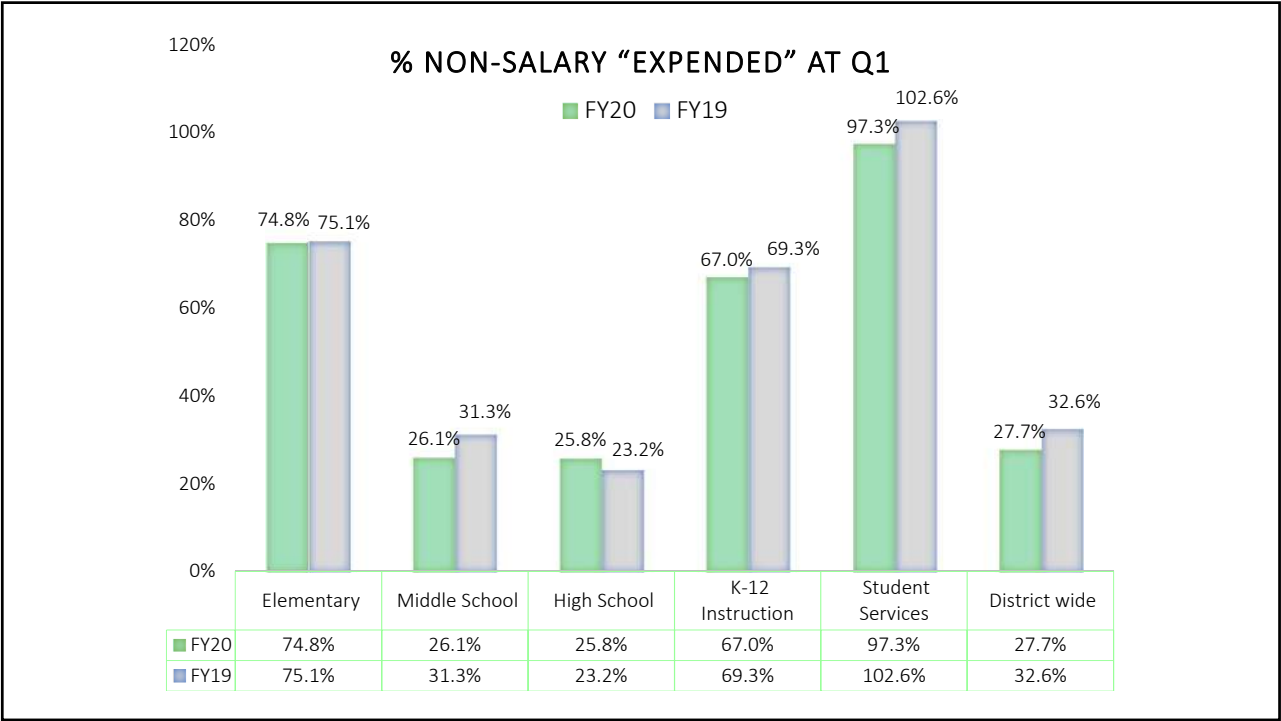
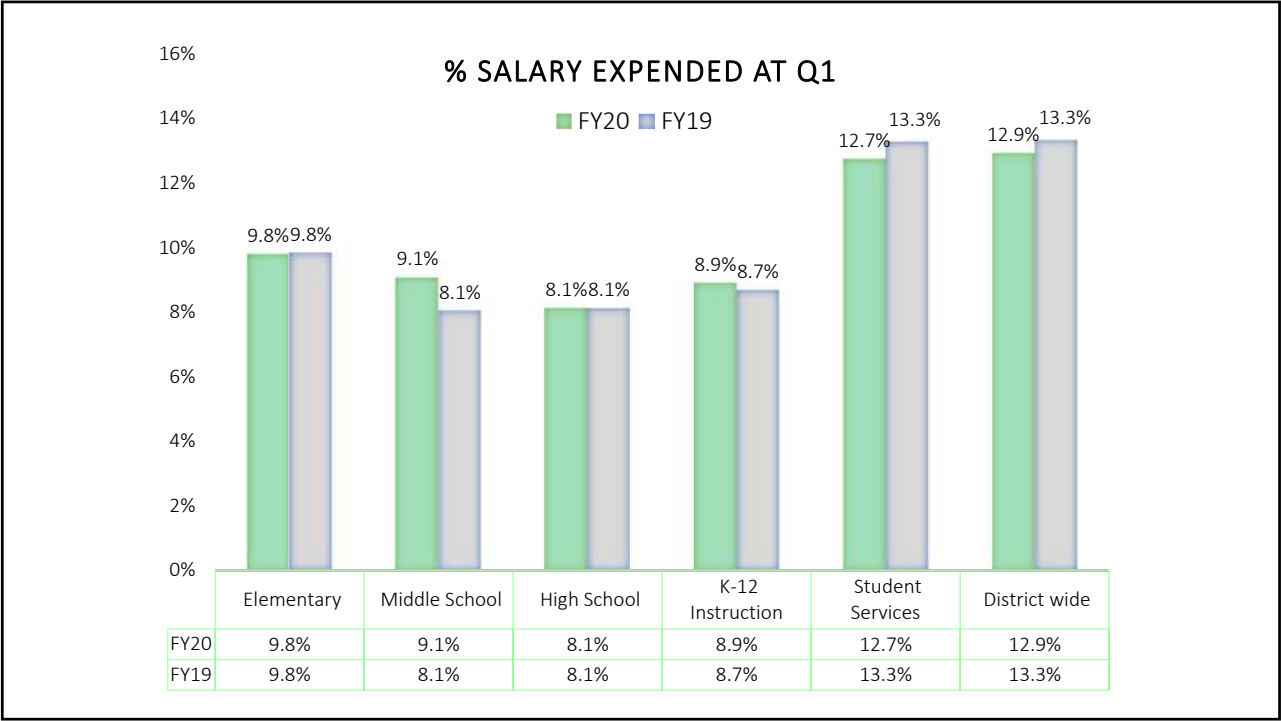


Exhibit 2 - Organized by Cost Centers

FY20 Q1 OPERATING BUDGET - COST CENTERS
SALARIES

July 1 - September 30

COST CENTER	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
ELEMENTARY								
411 Deerfield	1,151,829	8,618	0	121,177	0	121,177	1,039,270	10.4%
412 Downey	1,495,987	18,236	0	146,017	0	146,017	1,368,206	9.6%
413 Paul Hanlon	1,405,597	0	0	137,365	0	137,365	1,268,232	9.8%
414 Martha Jones	1,723,372	17,236	0	162,201	0	162,201	1,578,407	9.3%
415 Sheehan	1,775,720	8,618	0	175,995	0	175,995	1,608,343	9.9%
MIDDLE SCHOOL								
242 Engl./Lang. Arts	706,991	0	0	58,596	0	58,596	648,395	8.3%
252 For. Lang.	312,684	0	0	23,995	0	23,995	288,689	7.7%
282 Mathematics	770,918	0	0	65,234	0	65,234	705,684	8.5%
312 Science	825,927	0	0	52,177	0	52,177	773,750	6.3%
322 Social Studies	651,554	0	0	52,802	0	52,802	598,752	8.1%
332 CACE - M.S.	51,157	0	0	4,195	0	4,195	46,962	8.2%
421 Thurston	523,146	0	0	86,354	0	86,354	436,792	16.5%
HIGH SCHOOL								
220 Athletics	320,758	170,275	0	15,599	0	15,599	475,434	3.2%
240 English/Language Arts	1,111,231	0	0	79,903	0	79,903	1,031,328	7.2%
250 Foreign Languages	951,465	0	0	80,336	0	80,336	871,129	8.4%
280 Mathematics	1,019,513	0	0	81,365	0	81,365	938,148	8.0%
310 Science	1,208,369	0	0	88,038	0	88,038	1,120,331	7.3%
320 Social Studies	1,010,426	0	0	79,877	0	79,877	930,549	7.9%
431 High School	756,347	2,833	0	113,570	0	113,570	645,610	15.0%
K-12 INSTRUCTION								
180 Libraries	734,769	0	0	56,757	0	56,757	678,012	7.7%
210 Art	805,117	0	0	64,195	0	64,195	740,922	8.0%
290 Performing Arts	1,365,124	0	0	105,827	0	105,827	1,259,297	7.8%
300 Physical Education	944,068	0	0	75,352	0	75,352	868,716	8.0%
340 Technology Education	1,035,653	0	0	136,390	0	136,390	899,263	13.2%
STUDENT SERVICES								
260 Guidance	894,706	0	0	82,953	0	82,953	811,753	9.3%
265 Nurse	699,251	0	0	60,550	0	60,550	638,701	8.7%
380 Pre-School Spec. Educ.	409,776	150,000	0	71,804	0	71,804	487,972	12.8%
390 Student Serv. System	3,194,911	0	0	198,465	0	198,465	2,996,446	6.2%
391 Student Serv. - Elem.	3,262,005	0	0	348,074	0	348,074	2,913,931	10.7%
392 Student Serv. - M. S.	1,560,922	0	0	143,249	0	143,249	1,417,673	9.2%
393 Student Serv. - H.S.	1,303,445	0	0	109,495	0	109,495	1,193,950	8.4%
DISTRICTWIDE								
100 Central Administration	1,149,010	25,000	0	254,457	0	254,457	919,553	21.7%
120 Shared Mngmt Info Serv.	116,364	0	0	26,741	0	26,741	89,623	23.0%
150 Curr. and Instruction	1,857,361	0	0	157,550	0	157,550	1,699,811	8.5%
500 Maint. & Oper. of Plant	1,786,431	46,874	0	429,969	0	429,969	1,403,337	23.5%
550 Transportation	0	0	0	0	0	0	0	0.0%
600 Other Expenses	1,383,400	0	0	12,673	0	12,673	1,370,727	0.9%
TOTAL	40,275,304	447,690	0	3,959,295	0	3,959,295	36,763,699	9.7%

9.7% EXPENDED

FY20 Q1 OPERATING BUDGET CONTRACTED SERVICES

July 1 - September 30

COST CENTER	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
ELEMENTARY								
411 Deerfield	1,600	0	0	194	953	1,146	454	71.6%
412 Downey	2,500	0	0	1,039	0	1,039	1,461	41.6%
413 Paul Hanlon	1,200	0	0	220	574	794	406	66.2%
414 Martha Jones	900	0	0	540	0	540	360	60.0%
415 Sheehan	2,500	0	0	0	559	559	1,941	22.4%
MIDDLE SCHOOL								
242 Engl./Lang. Arts	0	0	0	0	0	0	0	0.0%
252 For. Lang.	0	0	0	0	0	0	0	0.0%
282 Mathematics	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0.0%
332 CACE - M.S.	1,000	0	0	0	0	0	1,000	0.0%
421 Thurston	5,000	0	0	0	410	410	4,590	8.2%
HIGH SCHOOL								
220 Athletics	144,758	69,542	0	9,699	6,455	16,154	198,146	7.5%
240 English/Language Arts	0	0	0	0	0	0	0	0.0%
250 Foreign Languages	3,000	0	0	0	0	0	3,000	0.0%
280 Mathematics	350	0	0	0	150	150	200	42.8%
310 Science	3,400	0	0	0	0	0	3,400	0.0%
320 Social Studies	0	0	0	0	0	0	0	0.0%
431 High School	36,577	0	0	1,421	8,465	9,886	26,691	27.0%
K-12 INSTRUCTION								
180 Libraries	8,200	0	0	0	0	0	8,200	0.0%
210 Art	500	0	0	0	0	0	500	0.0%
290 Performing Arts	14,440	0	0	1,500	1,542	3,042	11,398	21.1%
300 Physical Education	0	0	0	0	0	0	0	0.0%
340 Technology Education	130,000	0	0	80,123	47,790	127,913	2,087	98.4%
STUDENT SERVICES								
260 Guidance	7,000	0	0	4,150	0	4,150	2,850	59.3%
265 Nurse	21,125	0	0	14,456	0	14,456	6,669	68.4%
380 Pre-School Spec. Educ.	0	0	0	0	0	0	0	0.0%
390 Student Serv. System	938,237	213,940	0	122,509	1,062,251	1,184,761	(32,584)	102.8%
391 Student Serv. - Elem.	0	0	0	0	0	0	0	0.0%
392 Student Serv. - M. S.	0	0	0	0	0	0	0	0.0%
393 Student Serv. - H.S.	0	0	0	0	0	0	0	0.0%
DISTRICTWIDE								
100 Central Administration	67,875	0	0	33,219	15,944	49,163	18,712	72.4%
120 Shared Mngmt Info Serv.	42,400	0	0	42,755	0	42,755	(355)	100.8%
150 Curr. and Instruction	85,610	0	0	55,574	9,083	64,657	20,953	75.5%
500 Maint. & Oper. of Plant	709,134	0	0	148,688	484,087	632,775	76,359	89.2%
550 Transportation	843,125	452,292	0	0	0	0	1,295,417	0.0%
600 Other Expenses	49,290	0	0	3,000	38,225	41,225	8,065	83.6%
TOTAL	3,119,721	735,774	0	519,086	1,676,488	2,195,574	1,659,921	56.9%

56.9% EXPENDED

FY20 Q1 OPERATING BUDGET SUPPLIES

July 1 - September 30

Budget Category	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
ELEMENTARY								
411 Deerfield	36,860	0	0	21,997	12,447	34,444	2,416	93.4%
412 Downey	42,514	0	0	23,008	9,563	32,571	9,943	76.6%
413 Paul Hanlon	35,302	0	0	3,972	17,193	21,165	14,137	60.0%
414 Martha Jones	55,634	0	0	27,378	9,223	36,601	19,033	65.8%
415 Sheehan	50,524	0	0	29,162	19,349	48,511	2,013	96.0%
MIDDLE SCHOOL								
242 Engl./Lang. Arts	15,500	0	0	6,657	30	6,687	8,813	43.1%
252 For. Lang.	6,200	0	0	831	0	831	5,369	13.4%
282 Mathematics	4,000	0	0	300	733	1,033	2,967	25.8%
312 Science	14,250	0	0	3,750	684	4,434	9,816	31.1%
322 Social Studies	6,300	0	0	0	0	0	6,300	0.0%
332 CACE - M.S.	8,000	0	0	0	1,542	1,542	6,458	19.3%
421 Thurston	48,700	0	0	8,536	548	9,084	39,616	18.7%
HIGH SCHOOL								
220 Athletics	36,045	35,700	0	11,395	16,424	27,819	43,926	38.8%
240 English/Language Arts	18,900	0	0	225	13,214	13,439	5,461	71.1%
250 Foreign Languages	13,550	0	0	0	1,169	1,169	12,381	8.6%
280 Mathematics	11,100	0	0	1,583	5,356	6,938	4,162	62.5%
310 Science	31,170	0	0	1,243	25,546	26,788	4,382	85.9%
320 Social Studies	16,700	0	0	0	10,840	10,840	5,860	64.9%
431 High School	21,750	0	0	4,439	4,779	9,218	12,532	42.4%
K-12 INSTRUCTION								
180 Libraries	83,490	0	0	30,604	10,145	40,748	42,742	48.8%
210 Art	52,720	0	0	14,792	16,532	31,323	21,397	59.4%
290 Performing Arts	29,275	0	0	0	5,978	5,978	23,297	20.4%
300 Physical Education	13,875	0	0	0	3,478	3,478	10,397	25.1%
340 Technology Education	106,947	10,000	0	36,822	19,356	56,178	60,769	48.0%
STUDENT SERVICES								
260 Guidance	4,600	0	0	0	278	278	4,322	6.1%
265 Nurse	8,050	0	0	2,515	465	2,980	5,070	37.0%
380 Pre-School Spec. Educ.	8,800	0	0	441	2,867	3,307	5,493	37.6%
390 Student Serv. System	37,000	0	0	19,618	15,298	34,916	2,084	94.4%
391 Student Serv. - Elem.	26,225	0	0	2,109	2,967	5,076	21,149	19.4%
392 Student Serv. - M. S.	11,500	0	0	371	5,160	5,531	5,969	48.1%
393 Student Serv. - H.S.	4,850	0	0	437	2,074	2,511	2,339	51.8%
DISTRICTWIDE								
100 Central Administration	21,700	0	0	2,067	2,440	4,507	17,193	20.8%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0.0%
150 Curr. and Instruction	28,925	0	0	12,845	8,431	21,275	7,650	73.6%
500 Maint. & Oper. of Plant	1,382,000	80,000	0	160,607	8,328	168,935	1,293,065	11.6%
550 Transportation	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0.0%
TOTAL	2,292,956	125,700	0	427,703	252,433	680,137	1,738,519	28.1%

28.1% EXPENDED

FY20 Q1 OPERATING BUDGET OTHER EXPENSES

July 1 - September 30

Budget Category	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
ELEMENTARY								
411 Deerfield	2,325	0	0	674	0	674	1,651	29.0%
412 Downey	3,705	0	0	1,177	50	1,227	2,478	33.1%
413 Paul Hanlon	2,575	0	0	1,064	0	1,064	1,511	41.3%
414 Martha Jones	4,025	0	0	767	540	1,307	2,718	32.5%
415 Sheehan	3,925	0	0	75	2,369	2,444	1,481	62.3%
MIDDLE SCHOOL								
242 Engl./Lang. Arts	4,200	0	0	0	900	900	3,300	21.4%
252 For. Lang.	600	0	0	0	0	0	600	0.0%
282 Mathematics	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0.0%
332 CACE - M.S.	200	0	0	0	0	0	200	0.0%
421 Thurston	29,300	0	0	4,041	8,358	12,399	16,901	42.3%
HIGH SCHOOL								
220 Athletics	76,950	1,650	0	6,400	5,300	11,700	66,900	14.9%
240 English/Language Arts	1,315	0	0	0	705	705	610	53.6%
250 Foreign Languages	3,850	0	0	0	0	0	3,850	0.0%
280 Mathematics	3,250	0	0	0	574	574	2,676	17.7%
310 Science	11,600	0	0	0	0	0	11,600	0.0%
320 Social Studies	2,600	0	0	0	0	0	2,600	0.0%
431 High School	23,500	0	0	6,423	4,541	10,964	12,536	46.7%
K-12 INSTRUCTION								
180 Libraries	2,130	0	0	375	0	375	1,755	17.6%
210 Art	2,400	0	0	0	0	0	2,400	0.0%
290 Performing Arts	29,615	0	0	0	3,204	3,204	26,411	10.8%
300 Physical Education	3,000	0	0	0	110	110	2,890	3.7%
340 Technology Education	161,228	0	0	153,497	8,107	161,604	(376)	100.2%
STUDENT SERVICES								
260 Guidance	10,100	0	0	25	250	275	9,825	2.7%
265 Nurse	5,000	0	0	0	0	0	5,000	0.0%
380 Pre-School Spec. Educ.	2,500	0	0	250	314	564	1,936	22.6%
390 Student Serv. System	98,240	1,309,872	0	473,900	906,875	1,380,775	27,337	98.1%
391 Student Serv. - Elem.	3,850	0	0	0	0	0	3,850	0.0%
392 Student Serv. - M. S.	1,250	0	0	600	0	600	650	48.0%
393 Student Serv. - H.S.	1,900	0	0	0	0	0	1,900	0.0%
DISTRICTWIDE								
100 Central Administration	79,000	0	0	25,870	32,755	58,625	20,375	74.2%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0.0%
150 Curr. and Instruction	167,716	0	0	5,254	4,870	10,125	157,591	6.0%
500 Maint. & Oper. of Plant	83,201	0	0	35,005	5,793	40,799	42,402	49.0%
550 Transportation	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0.0%
TOTAL	825,050	1,311,522	0	715,397	985,616	1,701,013	435,559	79.6%

79.6% EXPENDED

FY20 Q1 OPERATING BUDGET TOTAL EXPENSES

July 1 - September 30

Budget Category	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
ELEMENTARY								
411 Deerfield	1,192,614	8,618	0	144,041	13,399	157,441	1,043,791	13.1%
412 Downey	1,544,706	18,236	0	171,241	9,613	180,854	1,382,088	11.6%
413 Paul Hanlon	1,444,674	0	0	142,620	17,767	160,387	1,284,287	11.1%
414 Martha Jones	1,783,931	17,236	0	190,886	9,763	200,649	1,600,518	11.1%
415 Sheehan	1,832,669	8,618	0	205,232	22,277	227,509	1,613,778	12.4%
MIDDLE SCHOOL								
242 Engl./Lang. Arts	726,691	0	0	65,254	930	66,184	660,507	9.1%
252 For. Lang.	319,484	0	0	24,826	0	24,826	294,658	7.8%
282 Mathematics	774,918	0	0	65,534	733	66,267	708,651	8.6%
312 Science	840,177	0	0	55,927	684	56,610	783,567	6.7%
322 Social Studies	657,854	0	0	52,802	0	52,802	605,052	8.0%
332 CACE - M.S.	60,357	0	0	4,195	1,542	5,737	54,620	9.5%
421 Thurston	606,146	0	0	98,931	9,317	108,247	497,899	17.9%
HIGH SCHOOL								
220 Athletics	578,511	277,167	0	43,093	28,179	71,272	784,406	8.3%
240 English/Language Arts	1,131,446	0	0	80,128	13,919	94,047	1,037,399	8.3%
250 Foreign Languages	971,865	0	0	80,336	1,169	81,505	890,360	8.4%
280 Mathematics	1,034,213	0	0	82,948	6,080	89,028	945,185	8.6%
310 Science	1,254,539	0	0	89,281	25,546	114,826	1,139,713	9.2%
320 Social Studies	1,029,726	0	0	79,877	10,840	90,718	939,008	8.8%
431 High School	838,174	2,833	0	125,853	17,784	143,637	697,370	17.1%
K-12 INSTRUCTION								
180 Libraries	828,589	0	0	87,736	10,145	97,881	730,709	11.8%
210 Art	860,737	0	0	78,987	16,532	95,518	765,219	11.1%
290 Performing Arts	1,438,454	0	0	107,327	10,724	118,051	1,320,403	8.2%
300 Physical Education	960,943	0	0	75,352	3,588	78,940	882,003	8.2%
340 Technology Education	1,433,828	10,000	0	406,832	75,253	482,085	961,743	33.4%
STUDENT SERVICES								
260 Guidance	916,406	0	0	87,128	528	87,656	828,750	9.6%
265 Nurse	733,426	0	0	77,521	465	77,986	655,440	10.6%
380 Pre-School Spec. Educ.	421,076	150,000	0	72,494	3,181	75,675	495,401	13.3%
390 Student Serv. System	4,268,388	1,523,812	0	814,492	2,209,424	3,023,917	2,768,283	52.2%
391 Student Serv. - Elem.	3,292,080	0	0	350,183	2,967	353,150	2,938,930	10.7%
392 Student Serv. - M. S.	1,573,672	0	0	144,220	5,160	149,380	1,424,292	9.5%
393 Student Serv. - H.S.	1,310,195	0	0	109,931	2,074	112,005	1,198,190	8.5%
DISTRICTWIDE								
100 Central Administration	1,317,585	25,000	0	315,613	51,139	366,752	975,833	27.3%
120 Shared Mngmt Info Serv.	158,764	0	0	69,495	0	69,495	89,269	43.8%
150 Curr. and Instruction	2,139,612	0	0	231,223	22,384	253,606	1,886,006	11.9%
500 Maint. & Oper. of Plant	3,960,766	126,874	0	1,116,769	498,209	1,614,978	2,472,662	39.5%
550 Transportation	843,125	452,292	0	0	0	0	1,295,417	0.0%
600 Other Expenses	1,432,690	0	0	15,673	38,225	53,898	1,378,792	3.8%
TOTAL	46,513,031	2,620,686	0	5,963,982	3,139,537	9,103,519	40,030,198	18.5%

18.5% EXPENDED

Exhibit 3 - Ranked by YTD Commitment

FY20 Q1 OPERATING BUDGET SALARIES

July 1 - September 30

COST CENTER	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
500 Maint. & Oper. of Plant	1,786,431	46,874	0	429,969	0	429,969	1,403,337	23.5%
391 Student Serv. - Elem.	3,262,005	0	0	348,074	0	348,074	2,913,931	10.7%
100 Central Administration	1,149,010	25,000	0	254,457	0	254,457	919,553	21.7%
390 Student Serv. System	3,194,911	0	0	198,465	0	198,465	2,996,446	6.2%
415 Sheehan	1,775,720	8,618	0	175,995	0	175,995	1,608,343	9.9%
414 Martha Jones	1,723,372	17,236	0	162,201	0	162,201	1,578,407	9.3%
150 Curr. and Instruction	1,857,361	0	0	157,550	0	157,550	1,699,811	8.5%
412 Downey	1,495,987	18,236	0	146,017	0	146,017	1,368,206	9.6%
392 Student Serv. - M. S.	1,560,922	0	0	143,249	0	143,249	1,417,673	9.2%
413 Paul Hanlon	1,405,597	0	0	137,365	0	137,365	1,268,232	9.8%
340 Technology Education	1,035,653	0	0	136,390	0	136,390	899,263	13.2%
411 Deerfield	1,151,829	8,618	0	121,177	0	121,177	1,039,270	10.4%
431 High School	756,347	2,833	0	113,570	0	113,570	645,610	15.0%
393 Student Serv. - H.S.	1,303,445	0	0	109,495	0	109,495	1,193,950	8.4%
290 Performing Arts	1,365,124	0	0	105,827	0	105,827	1,259,297	7.8%
310 Science	1,208,369	0	0	88,038	0	88,038	1,120,331	7.3%
421 Thurston	523,146	0	0	86,354	0	86,354	436,792	16.5%
260 Guidance	894,706	0	0	82,953	0	82,953	811,753	9.3%
280 Mathematics	1,019,513	0	0	81,365	0	81,365	938,148	8.0%
250 Foreign Languages	951,465	0	0	80,336	0	80,336	871,129	8.4%
240 English/Language Arts	1,111,231	0	0	79,903	0	79,903	1,031,328	7.2%
320 Social Studies	1,010,426	0	0	79,877	0	79,877	930,549	7.9%
300 Physical Education	944,068	0	0	75,352	0	75,352	868,716	8.0%
380 Pre-School Spec. Educ.	409,776	150,000	0	71,804	0	71,804	487,972	12.8%
282 Mathematics	770,918	0	0	65,234	0	65,234	705,684	8.5%
210 Art	805,117	0	0	64,195	0	64,195	740,922	8.0%
265 Nurse	699,251	0	0	60,550	0	60,550	638,701	8.7%
242 Engl./Lang. Arts	706,991	0	0	58,596	0	58,596	648,395	8.3%
180 Libraries	734,769	0	0	56,757	0	56,757	678,012	7.7%
322 Social Studies	651,554	0	0	52,802	0	52,802	598,752	8.1%
312 Science	825,927	0	0	52,177	0	52,177	773,750	6.3%
120 Shared Mngmt Info Serv.	116,364	0	0	26,741	0	26,741	89,623	23.0%
252 For. Lang.	312,684	0	0	23,995	0	23,995	288,689	7.7%
220 Athletics	320,758	170,275	0	15,599	0	15,599	475,434	3.2%
600 Other Expenses	1,383,400	0	0	12,673	0	12,673	1,370,727	0.9%
332 CACE - M.S.	51,157	0	0	4,195	0	4,195	46,962	8.2%
550 Transportation	0	0	0	0	0	0	0	0.0%
TOTAL	40,275,304	447,690	0	3,959,295	0	3,959,295	36,763,699	9.7%

9.7% EXPENDED

FY20 Q1 OPERATING BUDGET CONTRACTED SERVICES

July 1 - September 30

COST CENTER	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
390 Student Serv. System	938,237	213,940	0	122,509	1,062,251	1,184,761	(32,584)	102.8%
500 Maint. & Oper. of Plant	709,134	0	0	148,688	484,087	632,775	76,359	89.2%
340 Technology Education	130,000	0	0	80,123	47,790	127,913	2,087	98.4%
150 Curr. and Instruction	85,610	0	0	55,574	9,083	64,657	20,953	75.5%
100 Central Administration	67,875	0	0	33,219	15,944	49,163	18,712	72.4%
120 Shared Mngmt Info Serv.	42,400	0	0	42,755	0	42,755	(355)	100.8%
600 Other Expenses	49,290	0	0	3,000	38,225	41,225	8,065	83.6%
220 Athletics	144,758	69,542	0	9,699	6,455	16,154	198,146	7.5%
265 Nurse	21,125	0	0	14,456	0	14,456	6,669	68.4%
431 High School	36,577	0	0	1,421	8,465	9,886	26,691	27.0%
260 Guidance	7,000	0	0	4,150	0	4,150	2,850	59.3%
290 Performing Arts	14,440	0	0	1,500	1,542	3,042	11,398	21.1%
411 Deerfield	1,600	0	0	194	953	1,146	454	71.6%
412 Downey	2,500	0	0	1,039	0	1,039	1,461	41.6%
413 Paul Hanlon	1,200	0	0	220	574	794	406	66.2%
415 Sheehan	2,500	0	0	0	559	559	1,941	22.4%
414 Martha Jones	900	0	0	540	0	540	360	60.0%
421 Thurston	5,000	0	0	0	410	410	4,590	8.2%
280 Mathematics	350	0	0	0	150	150	200	42.8%
242 Engl./Lang. Arts	0	0	0	0	0	0	0	0.0%
252 For. Lang.	0	0	0	0	0	0	0	0.0%
282 Mathematics	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0.0%
332 CACE - M.S.	1,000	0	0	0	0	0	1,000	0.0%
240 English/Language Arts	0	0	0	0	0	0	0	0.0%
250 Foreign Languages	3,000	0	0	0	0	0	3,000	0.0%
310 Science	3,400	0	0	0	0	0	3,400	0.0%
320 Social Studies	0	0	0	0	0	0	0	0.0%
180 Libraries	8,200	0	0	0	0	0	8,200	0.0%
210 Art	500	0	0	0	0	0	500	0.0%
300 Physical Education	0	0	0	0	0	0	0	0.0%
380 Pre-School Spec. Educ.	0	0	0	0	0	0	0	0.0%
391 Student Serv. - Elem.	0	0	0	0	0	0	0	0.0%
392 Student Serv. - M. S.	0	0	0	0	0	0	0	0.0%
393 Student Serv. - H.S.	0	0	0	0	0	0	0	0.0%
550 Transportation	843,125	452,292	0	0	0	0	1,295,417	0.0%
TOTAL	3,119,721	735,774	0	519,086	1,676,488	2,195,574	1,659,921	56.9%

56.9% EXPENDED

FY20 Q1 OPERATING BUDGET SUPPLIES

July 1 - September 30

Budget Category	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
500 Maint. & Oper. of Plant	1,382,000	80,000	0	160,607	8,328	168,935	1,293,065	11.6%
340 Technology Education	106,947	10,000	0	36,822	19,356	56,178	60,769	48.0%
415 Sheehan	50,524	0	0	29,162	19,349	48,511	2,013	96.0%
180 Libraries	83,490	0	0	30,604	10,145	40,748	42,742	48.8%
414 Martha Jones	55,634	0	0	27,378	9,223	36,601	19,033	65.8%
390 Student Serv. System	37,000	0	0	19,618	15,298	34,916	2,084	94.4%
411 Deerfield	36,860	0	0	21,997	12,447	34,444	2,416	93.4%
412 Downey	42,514	0	0	23,008	9,563	32,571	9,943	76.6%
210 Art	52,720	0	0	14,792	16,532	31,323	21,397	59.4%
220 Athletics	36,045	35,700	0	11,395	16,424	27,819	43,926	38.8%
310 Science	31,170	0	0	1,243	25,546	26,788	4,382	85.9%
150 Curr. and Instruction	28,925	0	0	12,845	8,431	21,275	7,650	73.6%
413 Paul Hanlon	35,302	0	0	3,972	17,193	21,165	14,137	60.0%
240 English/Language Arts	18,900	0	0	225	13,214	13,439	5,461	71.1%
320 Social Studies	16,700	0	0	0	10,840	10,840	5,860	64.9%
431 High School	21,750	0	0	4,439	4,779	9,218	12,532	42.4%
421 Thurston	48,700	0	0	8,536	548	9,084	39,616	18.7%
280 Mathematics	11,100	0	0	1,583	5,356	6,938	4,162	62.5%
242 Engl./Lang. Arts	15,500	0	0	6,657	30	6,687	8,813	43.1%
290 Performing Arts	29,275	0	0	0	5,978	5,978	23,297	20.4%
392 Student Serv. - M. S.	11,500	0	0	371	5,160	5,531	5,969	48.1%
391 Student Serv. - Elem.	26,225	0	0	2,109	2,967	5,076	21,149	19.4%
100 Central Administration	21,700	0	0	2,067	2,440	4,507	17,193	20.8%
312 Science	14,250	0	0	3,750	684	4,434	9,816	31.1%
300 Physical Education	13,875	0	0	0	3,478	3,478	10,397	25.1%
380 Pre-School Spec. Educ.	8,800	0	0	441	2,867	3,307	5,493	37.6%
265 Nurse	8,050	0	0	2,515	465	2,980	5,070	37.0%
393 Student Serv. - H.S.	4,850	0	0	437	2,074	2,511	2,339	51.8%
332 CACE - M.S.	8,000	0	0	0	1,542	1,542	6,458	19.3%
250 Foreign Languages	13,550	0	0	0	1,169	1,169	12,381	8.6%
282 Mathematics	4,000	0	0	300	733	1,033	2,967	25.8%
252 For. Lang.	6,200	0	0	831	0	831	5,369	13.4%
260 Guidance	4,600	0	0	0	278	278	4,322	6.1%
322 Social Studies	6,300	0	0	0	0	0	6,300	0.0%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0.0%
550 Transportation	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0.0%
TOTAL	2,292,956	125,700	0	427,703	252,433	680,137	1,738,519	28.1%

28.1% EXPENDED

FY20 Q1 OPERATING BUDGET OTHER EXPENSES

July 1 - September 30

Budget Category	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
390 Student Serv. System	98,240	1,309,872	0	473,900	906,875	1,380,775	27,337	98.1%
340 Technology Education	161,228	0	0	153,497	8,107	161,604	(376)	100.2%
100 Central Administration	79,000	0	0	25,870	32,755	58,625	20,375	74.2%
500 Maint. & Oper. of Plant	83,201	0	0	35,005	5,793	40,799	42,402	49.0%
421 Thurston	29,300	0	0	4,041	8,358	12,399	16,901	42.3%
220 Athletics	76,950	1,650	0	6,400	5,300	11,700	66,900	14.9%
431 High School	23,500	0	0	6,423	4,541	10,964	12,536	46.7%
150 Curr. and Instruction	167,716	0	0	5,254	4,870	10,125	157,591	6.0%
290 Performing Arts	29,615	0	0	0	3,204	3,204	26,411	10.8%
415 Sheehan	3,925	0	0	75	2,369	2,444	1,481	62.3%
414 Martha Jones	4,025	0	0	767	540	1,307	2,718	32.5%
412 Downey	3,705	0	0	1,177	50	1,227	2,478	33.1%
413 Paul Hanlon	2,575	0	0	1,064	0	1,064	1,511	41.3%
242 Engl./Lang. Arts	4,200	0	0	0	900	900	3,300	21.4%
240 English/Language Arts	1,315	0	0	0	705	705	610	53.6%
411 Deerfield	2,325	0	0	674	0	674	1,651	29.0%
392 Student Serv. - M. S.	1,250	0	0	600	0	600	650	48.0%
280 Mathematics	3,250	0	0	0	574	574	2,676	17.7%
380 Pre-School Spec. Educ.	2,500	0	0	250	314	564	1,936	22.6%
180 Libraries	2,130		0	375	0	375	1,755	17.6%
260 Guidance	10,100	0	0	25	250	275	9,825	2.7%
300 Physical Education	3,000	0	0	0	110	110	2,890	3.7%
252 For. Lang.	600	0	0	0	0	0	600	0.0%
282 Mathematics	0	0	0	0	0	0	0	0.0%
312 Science	0	0	0	0	0	0	0	0.0%
322 Social Studies	0	0	0	0	0	0	0	0.0%
332 CACE - M.S.	200	0	0	0	0	0	200	0.0%
250 Foreign Languages	3,850	0	0	0	0	0	3,850	0.0%
310 Science	11,600	0	0	0	0	0	11,600	0.0%
320 Social Studies	2,600	0	0	0	0	0	2,600	0.0%
210 Art	2,400	0	0	0	0	0	2,400	0.0%
265 Nurse	5,000	0	0	0	0	0	5,000	0.0%
391 Student Serv. - Elem.	3,850	0	0	0	0	0	3,850	0.0%
393 Student Serv. - H.S.	1,900	0	0	0	0	0	1,900	0.0%
120 Shared Mngmt Info Serv.	0	0	0	0	0	0	0	0.0%
550 Transportation	0	0	0	0	0	0	0	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0.0%
TOTAL	825,050	1,311,522	0	715,397	985,616	1,701,013	435,559	79.6%

79.6% EXPENDED

FY20 Q1 OPERATING BUDGET TOTAL EXPENSES

July 1 - September 30

Budget Category	FY20 Budget	FY20 Offset	YTD Offset Realized	YTD Expenditures	YTD Encumbrances	YTD Total Commitments	Funds Available	% Expended
390 Student Serv. System	4,204,908	1,650,686	0	814,492	2,209,424	3,023,917	2,831,677	51.6%
500 Maint. & Oper. of Plant	4,239,314	10,000	0	1,116,769	498,209	1,614,978	2,634,336	38.0%
340 Technology Education	1,408,534	25,000	0	406,832	75,253	482,085	951,449	33.6%
100 Central Administration	3,447,212	0	0	315,613	51,139	366,752	3,080,460	10.6%
391 Student Serv. - Elem.	1,928,529	8,618	0	350,183	2,967	353,150	1,583,997	18.2%
150 Curr. and Instruction	1,879,722	18,886	0	231,223	22,384	253,606	1,645,002	13.4%
415 Sheehan	1,967,011	0	0	205,232	22,277	227,509	1,739,502	11.6%
414 Martha Jones	1,850,975	87,778	0	190,886	9,763	200,649	1,738,104	10.3%
412 Downey	1,664,382	0	0	171,241	9,613	180,854	1,483,528	10.9%
413 Paul Hanlon	1,482,144	35,700	0	142,620	17,767	160,387	1,357,457	10.6%
411 Deerfield	1,077,848	0	0	144,041	13,399	157,441	920,407	14.6%
392 Student Serv. - M. S.	1,198,899	8,618	0	144,220	5,160	149,380	1,058,137	12.4%
431 High School	795,824	2,833	0	125,853	17,784	143,637	655,020	18.0%
290 Performing Arts	1,329,045	0	0	107,327	10,724	118,051	1,210,994	8.9%
310 Science	1,384,339	0	0	89,281	25,546	114,826	1,269,513	8.3%
393 Student Serv. - H.S.	1,234,944	0	0	109,931	2,074	112,005	1,122,939	9.1%
421 Thurston	573,996	0	0	98,931	9,317	108,247	465,749	18.9%
180 Libraries	914,056	0	0	87,736	10,145	97,881	816,176	10.7%
210 Art	1,037,863	0	0	78,987	16,532	95,518	942,345	9.2%
240 English/Language Arts	982,870	0	0	80,128	13,919	94,047	888,823	9.6%
320 Social Studies	1,132,831	0	0	79,877	10,840	90,718	1,042,113	8.0%
280 Mathematics	1,039,651	0	0	82,948	6,080	89,028	950,623	8.6%
260 Guidance	966,368	0	0	87,128	528	87,656	878,712	9.1%
250 Foreign Languages	424,026	150,000	0	80,336	1,169	81,505	492,521	14.2%
300 Physical Education	785,793	0	0	75,352	3,588	78,940	706,853	10.0%
265 Nurse	813,917	0	0	77,521	465	77,986	735,931	9.6%
380 Pre-School Spec. Educ.	710,501	0	0	72,494	3,181	75,675	634,826	10.7%
220 Athletics	719,091	0	0	43,093	28,179	71,272	647,819	9.9%
120 Shared Mngmt Info Serv.	754,369	0	0	69,495	0	69,495	684,874	9.2%
282 Mathematics	675,904	0	0	65,534	733	66,267	609,637	9.8%
242 Engl./Lang. Arts	832,827	0	0	65,254	930	66,184	766,643	7.9%
312 Science	127,564	0	0	55,927	684	56,610	70,954	44.4%
600 Other Expenses	321,134	0	0	15,673	38,225	53,898	267,236	16.8%
322 Social Studies	328,958	170,275	0	52,802	0	52,802	446,431	10.6%
252 For. Lang.	1,383,400	0	0	24,826	0	24,826	1,358,574	1.8%
332 CACE - M.S.	51,157	0	0	4,195	1,542	5,737	45,420	11.2%
550 Transportation	843,125	452,292	0	0	0	0	1,295,417	0.0%
TOTAL	46,513,031	2,620,686	0	5,963,982	3,139,537	9,103,519	40,030,198	18.5%

18.5% EXPENDED