



WESTWOOD PUBLIC SCHOOLS

Honoring Tradition, Inspiring Excellence, Shaping the Future

Lemma Jn-baptiste
Director of Business & Finance

To: Emily Parks, Superintendent
Date: January 16, 2019
Subject: Operating Budget Report for period ending December 31, 2019

The FY20 spending rate at the end of Q2 is very close to where it was last year, in FY19. We have spent or committed 44.8% of our funds for the year as compared to 44.4% at this time last year. Salaries make up over 80% of the budget and are at 37.3% expended, as compared to 37.2% last year. The nuance is seen as we drill down.

Salary Accounts

Salary lines can be impacted by leaves and by turnover, and in the charts attached you will see Salary expended exceeds last year for Middle School, High School, and K-12 cost centers. Meanwhile, Central Office salaries and Student Services are being drawn at a slightly slower rate. These dynamics offset each other.

Non-Salary Accounts

The Non-Salary expense categories reflect the opposite trend. The High School and K-12 cost centers have not spent their funds as quickly as last year. The Districtwide cost centers, including Central Administration, Curriculum and Instruction, and Maintenance and Transportation, are spending at a faster clip. Student Services is currently on track to exceed budget. There are two specific drivers here:

- We noted that in Contracted Services (driven by direct services to students) the commitments exceeded the budget by 2.8% at Q1, and at this snapshot the commitments exceed budget by 26%. But since remaining encumbrances exceed expenditures at the midpoint of the year, in Q3 we will be closely monitoring to see if there is an opportunity to free up funds. Last year at this time, this Contracted Services line was even more significantly depleted at 50% over the appropriation.
- In Other Expenses (driven by ESY and out-of-district tuitions) the funds were 98% committed at Q1, and at this time we expect these expenses to be 17% over budget, largely due to tuitions.

Student Services is the most closely monitored budget in the district. We budget 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 77% committed, as compared to 78% last year.

The Transportation budget, which is part of the Districtwide category, is currently 74% committed, as opposed to 36.7% last year. This reflects an attempt to encumber funds that are known financial obligations. This change in methodology has a dramatic impact in Transportation, but across all cost centers it reflects an intent to fully display the expenses that we anticipate that this time. In Q3, you may expect more encumbrances, including utilities.

Guide to the Exhibits

The Exhibits included in this report include:

- Exhibit 1 – A year-to-year comparison of Salary Expense and Non-Salary Commitments at Q2
- Exhibit 2 – A table of the financial commitments across four categories (from Salaries to Other Expenses), ranked by size of Budget.
- Exhibit 3 – A table of same financial information, grouped by cost centers as traditionally presented in the budget financial detail.

In the tables that are attached, please note these definitions:

- Total Year-to-Date Commitments = Expenditures, Encumbrances and Offsets Used
- Budget = Town + Offsets
- % Committed = Commitments / Budget

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.

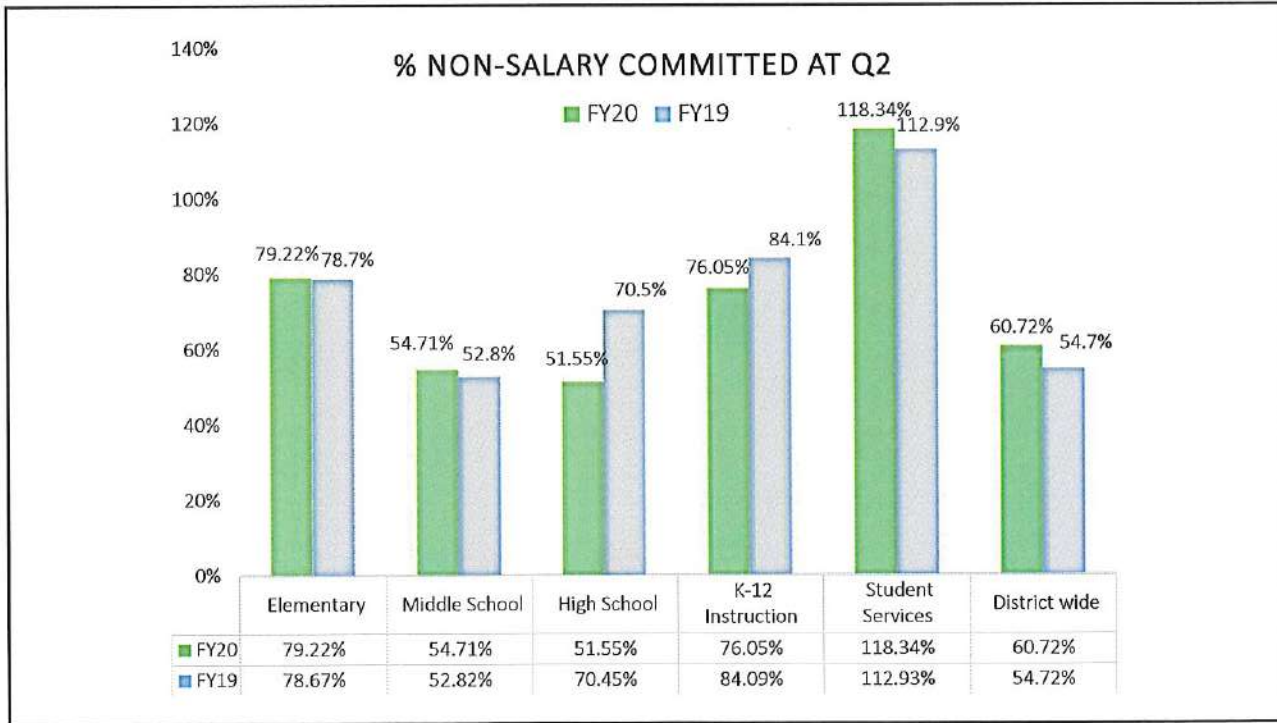
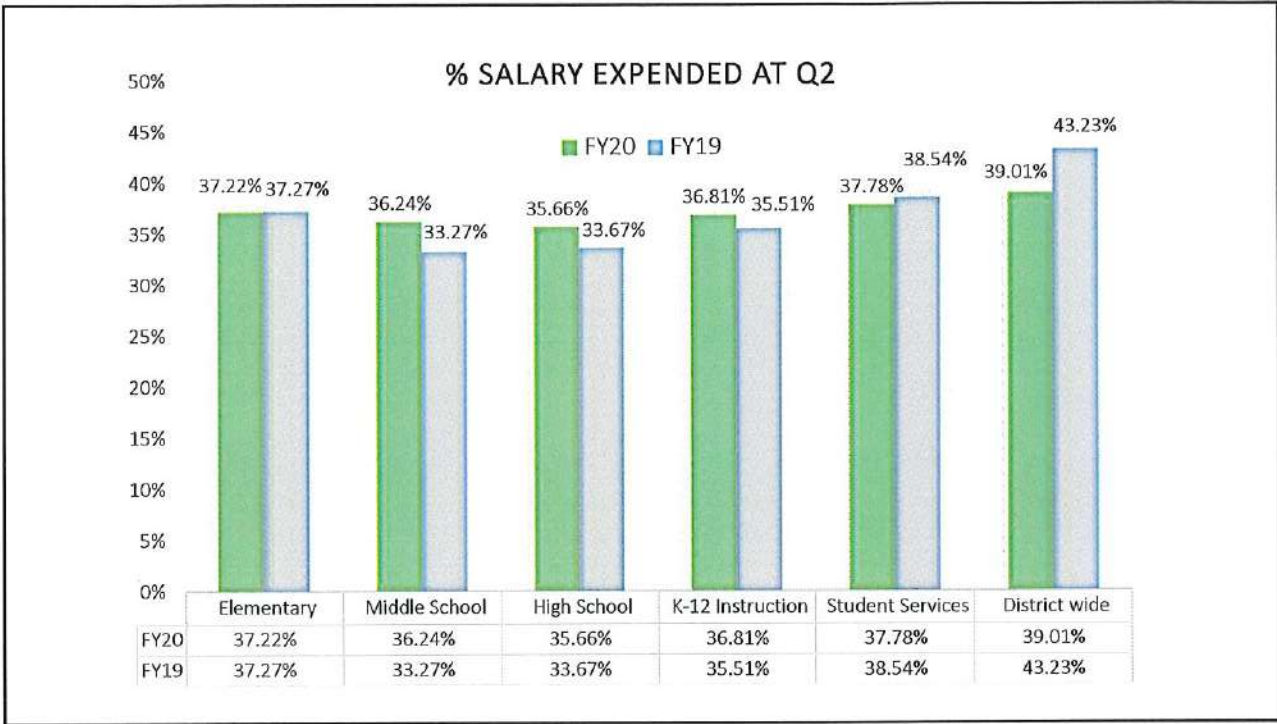


Exhibit 3 - Organized by Cost Centers

FY20 Q2 OPERATING BUDGET
ALL EXPENSE CATEGORIES

July 1 - December 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	498,260	1,137	499,397	701,835	41.6%
412 Downey	1,544,706	18,236	1,562,942	0	598,052	3,531	601,584	961,358	38.5%
413 Paul Hanlon	1,444,674	0	1,444,674	0	556,739	1,798	558,537	886,137	38.7%
414 Martha Jones	1,783,931	17,236	1,801,167	0	662,652	1,342	663,995	1,137,172	36.9%
415 Sheehan	1,832,669	8,618	1,841,287	0	696,884	5,023	701,907	1,139,380	38.1%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	726,691	0	726,691	0	265,754	1,453	267,207	459,484	36.8%
252 For. Lang.	319,484	0	319,484	0	109,484	1,820	111,304	208,180	34.8%
282 Mathematics	774,918	0	774,918	0	277,642	1,394	279,036	495,882	36.0%
312 Science	840,177	0	840,177	0	271,666	3,736	275,402	564,775	32.8%
322 Social Studies	657,854	0	657,854	0	238,394	0	238,394	419,460	36.2%
332 CACE - M.S.	60,357	0	60,357	0	21,546	2,689	24,235	36,122	40.2%
421 Thurston	606,146	0	606,146	0	264,228	11,121	275,349	330,797	45.4%
HIGH SCHOOL									
220 Athletics	578,511	277,167	855,678	14,710	317,794	13,911	346,416	509,262	40.5%
240 English/Language Arts	1,131,446	0	1,131,446	0	395,901	6,201	402,102	729,344	35.5%
250 Foreign Languages	971,865	0	971,865	0	345,956	2,193	348,149	623,716	35.8%
280 Mathematics	1,034,213	0	1,034,213	0	373,716	1,432	375,148	659,065	36.3%
310 Science	1,254,539	0	1,254,539	0	433,522	6,071	439,592	814,947	35.0%
320 Social Studies	1,029,726	0	1,029,726	0	370,583	1,389	371,972	657,754	36.1%
431 High School	838,174	2,833	841,007	0	325,784	19,447	345,231	495,776	41.0%
K-12 INSTRUCTION									
180 Libraries	828,589	0	828,589	0	303,347	13,385	316,732	511,857	38.2%
210 Art	860,737	0	860,737	0	327,094	1,582	328,676	532,061	38.2%
290 Performing Arts	1,438,454	0	1,438,454	0	499,237	10,231	509,468	928,986	35.4%
300 Physical Education	960,943	0	960,943	0	344,652	368	345,020	615,923	35.9%
340 Technology Education	1,433,828	10,000	1,443,828	2,365	758,040	30,203	790,608	653,220	54.8%
STUDENT SERVICES									
260 Guidance	916,406	0	916,406	0	348,328	135	348,464	567,942	38.0%
265 Nurse	733,426	0	733,426	0	280,630	250	280,880	452,546	38.3%
380 Pre-School Spec. Educ.	421,076	150,000	571,076	0	229,339	2,486	231,825	339,251	40.6%
390 Student Serv. System	4,268,388	1,523,812	5,792,200	78,210	2,696,209	1,687,333	4,461,752	1,330,448	77.0%
391 Student Serv. - Elem.	3,292,080	0	3,292,080	0	1,192,133	1,820	1,193,953	2,098,127	36.3%
392 Student Serv. - M. S.	1,573,672	0	1,573,672	0	555,077	3,638	558,715	1,014,957	35.5%
393 Student Serv. - H.S.	1,310,195	0	1,310,195	0	470,227	1,409	471,637	838,558	36.0%
DISTRICTWIDE									
100 Central Administration	1,317,585	25,000	1,342,585	0	658,063	57,178	715,242	627,343	53.3%
120 Shared Mngmt Info Serv.	158,764	0	158,764	0	101,237	230	101,466	57,298	63.9%
150 Curr. and Instruction	2,139,612	0	2,139,612	0	806,066	42,732	848,799	1,290,813	39.7%
500 Maint. & Oper. of Plant	3,960,766	126,874	4,087,640	0	1,834,799	252,951	2,087,749	1,999,891	51.1%
550 Transportation	843,125	452,292	1,295,417	127,234	266,926	576,199	970,358	325,059	74.9%
600 Other Expenses	1,432,690	0	1,432,690	0	218,798	25,500	244,298	1,188,392	17.1%
TOTAL	46,513,031	2,620,686	49,133,717	222,519	18,914,760	2,793,318	21,930,597	27,203,120	44.6%

44.6 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 Q2 OPERATING BUDGET - COST CENTERS
SALARIES

July 1 - December 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	463,628	0	463,628	696,819	40.0%
412 Downey	1,495,987	18,236	1,514,223	0	561,416	0	561,416	952,807	37.1%
413 Paul Hanlon	1,405,597	0	1,405,597	0	532,848	0	532,848	872,749	37.9%
414 Martha Jones	1,723,372	17,236	1,740,608	0	623,470	0	623,470	1,117,138	35.8%
415 Sheehan	1,775,720	8,618	1,784,338	0	649,106	0	649,106	1,135,232	36.4%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	706,991	0	706,991	0	258,197	0	258,197	448,794	36.5%
252 For. Lang.	312,684	0	312,684	0	108,139	0	108,139	204,545	34.6%
282 Mathematics	770,918	0	770,918	0	274,686	0	274,686	496,232	35.6%
312 Science	825,927	0	825,927	0	264,815	0	264,815	561,112	32.1%
322 Social Studies	651,554	0	651,554	0	238,262	0	238,262	413,292	36.6%
332 CACE - M.S.	51,157	0	51,157	0	18,897	0	18,897	32,260	36.9%
421 Thurston	523,146	0	523,146	0	229,555	0	229,555	293,591	43.9%
HIGH SCHOOL									
220 Athletics	320,758	170,275	491,033	7,480	180,345	0	187,825	303,208	38.3%
240 English/Language Arts	1,111,231	0	1,111,231	0	386,052	0	386,052	725,179	34.7%
250 Foreign Languages	951,465	0	951,465	0	339,688	0	339,688	611,777	35.7%
280 Mathematics	1,019,513	0	1,019,513	0	366,395	0	366,395	653,118	35.9%
310 Science	1,208,369	0	1,208,369	0	404,130	0	404,130	804,239	33.4%
320 Social Studies	1,010,426	0	1,010,426	0	359,135	0	359,135	651,291	35.5%
431 High School	756,347	2,833	759,180	0	292,948	0	292,948	466,232	38.6%
K-12 INSTRUCTION									
180 Libraries	734,769	0	734,769	0	259,565	0	259,565	475,204	35.3%
210 Art	805,117	0	805,117	0	289,017	0	289,017	516,100	35.9%
290 Performing Arts	1,365,124	0	1,365,124	0	476,826	0	476,826	888,298	34.9%
300 Physical Education	944,068	0	944,068	0	340,455	0	340,455	603,613	36.1%
340 Technology Education	1,035,653	0	1,035,653	0	431,988	0	431,988	603,665	41.7%
STUDENT SERVICES									
260 Guidance	894,706	0	894,706	0	342,567	0	342,567	552,139	38.3%
265 Nurse	699,251	0	699,251	0	259,612	0	259,612	439,639	37.1%
380 Pre-School Spec. Educ.	409,776	150,000	559,776	0	224,329	0	224,329	335,447	40.1%
390 Student Serv. System	3,194,911	0	3,194,911	0	1,308,319	0	1,308,319	1,886,592	41.0%
391 Student Serv. - Elem.	3,262,005	0	3,262,005	0	1,184,142	0	1,184,142	2,077,863	36.3%
392 Student Serv. - M. S.	1,560,922	0	1,560,922	0	548,683	0	548,683	1,012,239	35.2%
393 Student Serv. - H.S.	1,303,445	0	1,303,445	0	467,907	0	467,907	835,538	35.9%
DISTRICTWIDE									
100 Central Administration	1,149,010	25,000	1,174,010	0	559,426	0	559,426	614,584	47.7%
120 Shared Mngmt Info Serv.	116,364	0	116,364	0	58,182	0	58,182	58,182	50.0%
150 Curr. and Instruction	1,857,361	0	1,857,361	0	680,392	0	680,392	1,176,969	36.6%
500 Maint. & Oper. of Plant	1,786,431	46,874	1,833,305	0	982,269	0	982,269	851,036	53.6%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
600 Other Expenses	1,383,400	0	1,383,400	0	202,674	0	202,674	1,180,726	14.7%
TOTAL	40,275,304	447,690	40,722,994	7,480	15,168,065	0	15,175,544	25,547,450	37.3%

37.3 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 Q2 OPERATING BUDGET
CONTRACTED SERVICES

July 1 - December 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	0	965	635	60.3%
412 Downey	2,500	0	2,500	0	1,291	0	1,291	1,209	51.6%
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	123	436	559	1,941	22.4%
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	1,412	0	1,412	3,588	28.2%
HIGH SCHOOL									
220 Athletics	144,758	69,542	214,300	0	80,716	934	81,650	132,650	38.1%
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	9,447	11,347	20,794	15,783	56.9%
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	3,911	760	4,671	9,769	32.3%
300 Physical Education	0	0	0	0	0	0	0	0	0.0%
340 Technology Education	130,000	0	130,000	0	111,517	18,778	130,295	(295)	100.2%
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	613,881	845,083	1,458,964	(306,787)	126.6%
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	40,438	31,106	71,544	(3,669)	105.4%
120 Shared Mgmt Info Serv.	42,400	0	42,400	0	43,055	230	43,284	(884)	102.1%
150 Curr. and Instruction	83,810	0	83,810	0	70,651	3,600	74,251	9,559	88.6%
500 Maint. & Oper. of Plant	709,134	0	709,134	0	49,954	226,741	276,695	432,439	39.0%
550 Transportation	843,125	452,292	1,295,417	121,429	266,926	576,199	964,553	330,864	74.5%
600 Other Expenses	49,290	0	49,290	0	16,124	25,500	41,624	7,666	84.4%
TOTAL	3,117,921	735,774	3,853,695	121,429	1,333,000	1,740,715	3,195,143	658,552	82.9%

82.9 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 Q2 OPERATING BUDGET
SUPPLIES

July 1 - December 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	32,611	1,137	33,748	3,112	91.6%
412 Downey	42,514	0	42,514	0	34,098	3,531	37,630	4,884	88.5%
413 Paul Hanlon	35,302	0	35,302	0	22,033	1,368	23,401	11,901	66.3%
414 Martha Jones	55,389	0	55,389	0	37,255	1,342	38,597	16,792	69.7%
415 Sheehan	50,524	0	50,524	0	46,009	2,708	48,717	1,807	96.4%
MIDDLE SCHOOL									
242 Engl./Lang. Arts	15,500	0	15,500	0	6,657	1,453	8,110	7,390	52.3%
252 For. Lang.	6,200	0	6,200	0	1,346	1,820	3,166	3,034	51.1%
282 Mathematics	4,000	0	4,000	0	2,956	1,394	4,350	(350)	108.7%
312 Science	14,250	0	14,250	0	6,851	3,736	10,587	3,663	74.3%
322 Social Studies	6,300	0	6,300	0	132	0	132	6,168	2.1%
332 CACE - M.S.	8,000	0	8,000	0	2,650	2,689	5,338	2,662	66.7%
421 Thurston	48,700	0	48,700	0	20,682	7,084	27,766	20,934	57.0%
HIGH SCHOOL									
220 Athletics	36,045	35,700	71,745	7,231	43,504	10,982	61,716	10,029	86.0%
240 English/Language Arts	18,385	0	18,385	0	9,144	6,201	15,344	3,041	83.5%
250 Foreign Languages	13,550	0	13,550	0	2,818	2,193	5,011	8,539	37.0%
280 Mathematics	11,100	0	11,100	0	6,560	1,432	7,992	3,108	72.0%
310 Science	31,170	0	31,170	0	29,102	6,071	35,172	(4,002)	112.8%
320 Social Studies	18,700	0	18,700	0	11,448	1,389	12,837	5,863	68.6%
431 High School	21,750	0	21,750	0	9,726	1,843	11,569	10,181	53.2%
K-12 INSTRUCTION									
180 Libraries	83,490	0	83,490	0	43,158	13,035	56,193	27,297	67.3%
210 Art	52,720	0	52,720	0	37,076	1,582	38,659	14,061	73.3%
290 Performing Arts	29,275	0	29,275	0	8,882	1,590	10,471	18,804	35.8%
300 Physical Education	13,875	0	13,875	0	3,377	368	3,746	10,129	27.0%
340 Technology Education	106,947	10,000	116,947	2,365	52,299	11,425	66,089	50,858	56.5%
STUDENT SERVICES									
260 Guidance	4,600	0	4,600	0	474	135	609	3,991	13.2%
265 Nurse	8,050	0	8,050	0	6,250	250	6,500	1,550	80.7%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	3,933	2,486	6,419	2,381	72.9%
390 Student Serv. System	37,000	0	37,000	0	34,722	3,658	38,380	(1,380)	103.7%
391 Student Serv. - Elem.	26,225	0	26,225	0	7,717	1,820	9,537	16,688	36.4%
392 Student Serv. - M. S.	11,500	0	11,500	0	5,794	3,638	9,432	2,068	82.0%
393 Student Serv. - H.S.	4,850	0	4,850	0	1,749	1,292	3,041	1,809	62.7%
DISTRICTWIDE									
100 Central Administration	21,700	0	21,700	0	5,581	482	6,063	15,637	27.9%
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	21,503	7,916	29,419	9,506	75.6%
500 Maint. & Oper. of Plant	1,382,000	80,000	1,462,000	0	412,156	20,460	432,616	1,029,384	29.6%
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	2,304,196	125,700		9,596	970,253	128,509	1,108,358	1,321,538	45.6%

45.6 % COMMITTED

Exhibit 3 - Organized by Cost Centers

FY20 Q2 OPERATING BUDGET
OTHER EXPENSES

July 1 - December 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	0	1,056	1,269	45.4%
412 Downey	3,705	0	3,705	0	1,247	0	1,247	2,458	33.7%
413 Paul Hanlon	2,575	0	2,575	0	1,064	430	1,494	1,081	58.0%
414 Martha Jones	4,270	0	4,270	0	1,387	0	1,387	2,883	32.5%
415 Sheehan	3,925	0	3,925	0	1,645	1,879	3,524	401	89.8%
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	12,579	4,037	16,616	12,684	56.7%
HIGH SCHOOL									
220 Athletics	76,950	1,650	78,600	0	13,229	1,995	15,224	63,376	19.4%
240 English/Language Arts	1,830	0	1,830	0	705	0	705	1,125	38.5%
250 Foreign Languages	3,850	0	3,850	0	950	0	950	2,900	24.7%
280 Mathematics	3,250	0	3,250	0	612	0	612	2,638	18.8%
310 Science	11,600	0	11,600	0	290	0	290	11,310	2.5%
320 Social Studies	600	0	600	0	0	0	0	600	0.0%
431 High School	23,500	0	23,500	0	13,663	6,256	19,920	3,580	84.8%
K-12 INSTRUCTION									
180 Libraries	2,130	0	2,130	0	625	350	975	1,155	45.8%
210 Art	2,400	0	2,400	0	1,000	0	1,000	1,400	41.7%
290 Performing Arts	29,615	0	29,615	0	9,618	7,881	17,499	12,116	59.1%
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	1,138	0	1,138	8,962	11.3%
265 Nurse	5,000	0	5,000	0	312	0	312	4,689	6.2%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	1,077	0	1,077	1,423	43.1%
390 Student Serv. System	98,240	1,309,872	1,408,112	78,210	739,286	838,592	1,656,088	(247,976)	117.6%
391 Student Serv. - Elem.	3,850	0	3,850	0	274	0	274	3,576	7.1%
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	572	117	689	1,211	36.2%
DISTRICTWIDE									
100 Central Administration	79,000	0	79,000	0	52,618	25,590	78,209	791	99.0%
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	33,520	31,216	64,736	94,780	40.6%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	47,920	5,750	53,670	29,531	64.5%
550 Transportation	0	0	0	5,805	0	0	5,805	(5,805)	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0	0.0%
TOTAL	815,610	1,311,522		84,015	1,100,943	924,093	2,109,052	18,080	99.2%

99.2 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 Q2 OPERATING BUDGET
ALL EXPENSE CATEGORIES

July 1 - December 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	78,210	2,696,209	1,687,333	4,461,752	1,330,448	77.0%
500 Maint. & Oper. of Plant	3,960,766	126,874	4,087,640	0	1,834,799	252,951	2,087,749	1,999,891	51.1%
391 Student Serv. - Elem.	3,292,080	0	3,292,080	0	1,192,133	1,820	1,193,953	2,098,127	36.3%
150 Curr. and Instruction	2,139,612	0	2,139,612	0	806,066	42,732	848,799	1,290,813	39.7%
415 Sheehan	1,832,669	8,618	1,841,287	0	696,884	5,023	701,907	1,139,380	38.1%
414 Martha Jones	1,783,931	17,236	1,801,167	0	662,652	1,342	663,995	1,137,172	36.9%
392 Student Serv. - M. S.	1,573,672	0	1,573,672	0	555,077	3,638	558,715	1,014,957	35.5%
412 Downey	1,544,706	18,236	1,562,942	0	598,052	3,531	601,584	961,358	38.5%
413 Paul Hanlon	1,444,674	0	1,444,674	0	556,739	1,798	558,537	886,137	38.7%
340 Technology Education	1,433,828	10,000	1,443,828	2,365	758,040	30,203	790,608	653,220	54.8%
290 Performing Arts	1,438,454	0	1,438,454	0	499,237	10,231	509,468	928,986	35.4%
600 Other Expenses	1,432,690	0	1,432,690	0	218,798	25,500	244,298	1,188,392	17.1%
100 Central Administration	1,317,585	25,000	1,342,585	0	658,063	57,178	715,242	627,343	53.3%
393 Student Serv. - H.S.	1,310,195	0	1,310,195	0	470,227	1,409	471,637	838,558	36.0%
550 Transportation	843,125	452,292	1,295,417	127,234	266,926	576,199	970,358	325,059	74.9%
310 Science	1,254,539	0	1,254,539	0	433,522	6,071	439,592	814,947	35.0%
411 Deerfield	1,192,614	8,618	1,201,232	0	498,260	1,137	499,397	701,835	41.6%
240 English/Language Arts	1,131,446	0	1,131,446	0	395,901	6,201	402,102	729,344	35.5%
280 Mathematics	1,034,213	0	1,034,213	0	373,716	1,432	375,148	659,065	36.3%
320 Social Studies	1,029,726	0	1,029,726	0	370,583	1,389	371,972	657,754	36.1%
250 Foreign Languages	971,865	0	971,865	0	345,956	2,193	348,149	623,716	35.8%
300 Physical Education	960,943	0	960,943	0	344,652	368	345,020	615,923	35.9%
260 Guidance	916,406	0	916,406	0	348,328	135	348,464	567,942	38.0%
210 Art	860,737	0	860,737	0	327,094	1,582	328,676	532,061	38.2%
220 Athletics	578,511	277,167	855,678	14,710	317,794	13,911	346,416	509,262	40.5%
431 High School	838,174	2,833	841,007	0	325,784	19,447	345,231	495,776	41.0%
312 Science	840,177	0	840,177	0	271,666	3,736	275,402	564,775	32.8%
180 Libraries	828,589	0	828,589	0	303,347	13,385	316,732	511,857	38.2%
282 Mathematics	774,918	0	774,918	0	277,642	1,394	279,036	495,882	36.0%
265 Nurse	733,426	0	733,426	0	280,630	250	280,880	452,546	38.3%
242 Engl./Lang. Arts	726,691	0	726,691	0	265,754	1,453	267,207	459,484	36.8%
322 Social Studies	657,854	0	657,854	0	238,394	0	238,394	419,460	36.2%
421 Thurston	606,146	0	606,146	0	264,228	11,121	275,349	330,797	45.4%
380 Pre-School Spec. Educ.	421,076	150,000	571,076	0	229,339	2,486	231,825	339,251	40.6%
252 For. Lang.	319,484	0	319,484	0	109,484	1,820	111,304	208,180	34.8%
120 Shared Mngmt Info Serv.	158,764	0	158,764	0	101,237	230	101,466	57,298	63.9%
332 CACE - M.S.	60,357	0	60,357	0	21,546	2,689	24,235	36,122	40.2%
TOTAL	46,513,031	2,620,686	49,133,717	222,519	18,914,760	2,793,318	21,930,597	27,203,120	44.6%

44.6 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 Q2 OPERATING BUDGET
SALARIES

July 1 - December 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	1,184,142	0	1,184,142	2,077,863	36.3%
390 Student Serv. System	3,194,911	0	3,194,911	0	1,308,319	0	1,308,319	1,886,592	41.0%
150 Curr. and Instruction	1,857,361	0	1,857,361	0	680,392	0	680,392	1,176,969	36.6%
500 Maint. & Oper. of Plant	1,786,431	46,874	1,833,305	0	982,269	0	982,269	851,036	53.6%
415 Sheehan	1,775,720	8,618	1,784,338	0	649,106	0	649,106	1,135,232	36.4%
414 Martha Jones	1,723,372	17,236	1,740,608	0	623,470	0	623,470	1,117,138	35.8%
392 Student Serv. - M. S.	1,560,922	0	1,560,922	0	548,683	0	548,683	1,012,239	35.2%
412 Downey	1,495,987	18,236	1,514,223	0	561,416	0	561,416	952,807	37.1%
413 Paul Hanlon	1,405,597	0	1,405,597	0	532,848	0	532,848	872,749	37.9%
600 Other Expenses	1,383,400	0	1,383,400	0	202,674	0	202,674	1,180,726	14.7%
290 Performing Arts	1,365,124	0	1,365,124	0	476,826	0	476,826	888,298	34.9%
393 Student Serv. - H.S.	1,303,445	0	1,303,445	0	467,907	0	467,907	835,538	35.9%
310 Science	1,208,369	0	1,208,369	0	404,130	0	404,130	804,239	33.4%
100 Central Administration	1,149,010	25,000	1,174,010	0	559,426	0	559,426	614,584	47.7%
411 Deerfield	1,151,829	8,618	1,160,447	0	463,628	0	463,628	696,819	40.0%
240 English/Language Arts	1,111,231	0	1,111,231	0	386,052	0	386,052	725,179	34.7%
340 Technology Education	1,035,653	0	1,035,653	0	431,988	0	431,988	603,665	41.7%
280 Mathematics	1,019,513	0	1,019,513	0	366,395	0	366,395	653,118	35.9%
320 Social Studies	1,010,426	0	1,010,426	0	359,135	0	359,135	651,291	35.5%
250 Foreign Languages	951,465	0	951,465	0	339,688	0	339,688	611,777	35.7%
300 Physical Education	944,068	0	944,068	0	340,455	0	340,455	603,613	36.1%
260 Guidance	894,706	0	894,706	0	342,567	0	342,567	552,139	38.3%
312 Science	825,927	0	825,927	0	264,815	0	264,815	561,112	32.1%
210 Art	805,117	0	805,117	0	289,017	0	289,017	516,100	35.9%
282 Mathematics	770,918	0	770,918	0	274,686	0	274,686	496,232	35.6%
431 High School	756,347	2,833	759,180	0	292,948	0	292,948	466,232	38.6%
180 Libraries	734,769	0	734,769	0	259,565	0	259,565	475,204	35.3%
242 Engl./Lang. Arts	706,991	0	706,991	0	258,197	0	258,197	448,794	36.5%
265 Nurse	699,251	0	699,251	0	259,612	0	259,612	439,639	37.1%
322 Social Studies	651,554	0	651,554	0	238,262	0	238,262	413,292	36.6%
380 Pre-School Spec. Educ.	409,776	150,000	559,776	0	224,329	0	224,329	335,447	40.1%
421 Thurston	523,146	0	523,146	0	229,555	0	229,555	293,591	43.9%
220 Athletics	320,758	170,275	491,033	7,480	180,345	0	187,825	303,208	38.3%
252 For. Lang.	312,684	0	312,684	0	108,139	0	108,139	204,545	34.6%
120 Shared Mngmt Info Serv.	116,364	0	116,364	0	58,182	0	58,182	58,182	50.0%
332 CACE - M.S.	51,157	0	51,157	0	18,897	0	18,897	32,260	36.9%
550 Transportation	0	0	0	0	0	0	0	0	0.0%
TOTAL	40,275,304	447,690	40,722,994	7,480	15,168,065	0	15,175,544	25,547,450	37.3%

37.3 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 Q2 OPERATING BUDGET
CONTRACTED SERVICES

July 1 - December 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	121,429	266,926	576,199	964,553	330,864	74.5%
390 Student Serv. System	938,237	213,940	1,152,177	0	613,881	845,083	1,458,964	(306,787)	126.6%
500 Maint. & Oper. of Plant	709,134	0	709,134	0	392,454	226,741	619,195	89,939	87.3%
220 Athletics	144,758	69,542	214,300	0	80,716	934	81,650	132,650	38.1%
340 Technology Education	130,000	0	130,000	0	111,517	18,778	130,295	(295)	100.2%
150 Curr. and Instruction	83,810	0	83,810	0	70,651	3,600	74,251	9,559	88.6%
100 Central Administration	67,875	0	67,875	0	40,438	31,106	71,544	(3,669)	105.4%
600 Other Expenses	49,290	0	49,290	0	16,124	25,500	41,624	7,666	84.4%
120 Shared Mngmt Info Serv.	42,400	0	42,400	0	43,055	230	43,284	(884)	102.1%
431 High School	36,577	0	36,577	0	9,447	11,347	20,794	15,783	56.9%
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	3,911	760	4,671	9,769	32.3%
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	1,412	0	1,412	3,588	28.2%
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	1,291	0	1,291	1,209	51.6%
415 Sheehan	2,500	0	2,500	0	123	436	559	1,941	22.4%
411 Deerfield	1,600	0	1,600	0	965	0	965	635	60.3%
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	121,429	1,675,499	1,740,715	3,537,643	316,052	91.8%

91.8 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 Q2 OPERATING BUDGET
SUPPLIES

July 1 - December 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	412,156	20,460	432,616	1,029,384	29.6%
340 Technology Education	106,947	10,000	116,947	2,365	52,299	11,425	66,089	50,858	56.5%
180 Libraries	83,490	0	83,490	0	43,158	13,035	56,193	27,297	67.3%
220 Athletics	36,045	35,700	71,745	7,231	43,504	10,982	61,716	10,029	86.0%
414 Martha Jones	55,389	0	55,389	0	37,255	1,342	38,597	16,792	69.7%
210 Art	52,720	0	52,720	0	37,076	1,582	38,659	14,061	73.3%
415 Sheehan	50,524	0	50,524	0	46,009	2,708	48,717	1,807	96.4%
421 Thurston	48,700	0	48,700	0	20,682	7,084	27,766	20,934	57.0%
412 Downey	42,514	0	42,514	0	34,098	3,531	37,630	4,884	88.5%
150 Curr. and Instruction	38,925	0	38,925	0	21,503	7,916	29,419	9,506	75.6%
390 Student Serv. System	37,000	0	37,000	0	34,722	3,658	38,380	(1,380)	103.7%
411 Deerfield	36,860	0	36,860	0	32,611	1,137	33,748	3,112	91.6%
413 Paul Hanlon	35,302	0	35,302	0	22,033	1,368	23,401	11,901	66.3%
310 Science	31,170	0	31,170	0	29,102	6,071	35,172	(4,002)	112.8%
290 Performing Arts	29,275	0	29,275	0	8,882	1,590	10,471	18,804	35.8%
391 Student Serv. - Elem.	26,225	0	26,225	0	7,717	1,820	9,537	16,688	36.4%
431 High School	21,750	0	21,750	0	9,726	1,843	11,569	10,181	53.2%
100 Central Administration	21,700	0	21,700	0	5,581	482	6,063	15,637	27.9%
320 Social Studies	18,700	0	18,700	0	11,448	1,389	12,837	5,863	68.6%
240 English/Language Arts	18,385	0	18,385	0	9,144	6,201	15,344	3,041	83.5%
242 Engl./Lang. Arts	15,500	0	15,500	0	6,657	1,453	8,110	7,390	52.3%
312 Science	14,250	0	14,250	0	6,851	3,736	10,587	3,663	74.3%
300 Physical Education	13,875	0	13,875	0	3,377	368	3,746	10,129	27.0%
250 Foreign Languages	13,550	0	13,550	0	2,818	2,193	5,011	8,539	37.0%
392 Student Serv. - M. S.	11,500	0	11,500	0	5,794	3,638	9,432	2,068	82.0%
280 Mathematics	11,100	0	11,100	0	6,560	1,432	7,992	3,108	72.0%
380 Pre-School Spec. Educ.	8,800	0	8,800	0	3,933	2,486	6,419	2,381	72.9%
265 Nurse	8,050	0	8,050	0	6,250	250	6,500	1,550	80.7%
332 CACE - M.S.	8,000	0	8,000	0	2,650	2,689	5,338	2,662	66.7%
322 Social Studies	6,300	0	6,300	0	132	0	132	6,168	2.1%
252 For. Lang.	6,200	0	6,200	0	1,346	1,820	3,166	3,034	51.1%
393 Student Serv. - H.S.	4,850	0	4,850	0	1,749	1,292	3,041	1,809	62.7%
260 Guidance	4,600	0	4,600	0	474	135	609	3,991	13.2%
282 Mathematics	4,000	0	4,000	0	2,956	1,394	4,350	(350)	108.7%
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	2,304,196	125,700	2,429,896	9,596	970,253	128,509	1,108,358	1,321,538	45.6%

45.6 % COMMITTED

Exhibit 2 - Ranked by Size of Budget

FY20 Q2 OPERATING BUDGET
OTHER EXPENSES

July 1 - December 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	78,210	739,286	838,592	1,656,088	(247,976)	117.6%
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	33,520	31,216	64,736	94,780	40.6%
500 Maint. & Oper. of Plant	83,201	0	83,201	0	47,920	5,750	53,670	29,531	64.5%
100 Central Administration	79,000	0	79,000	0	52,618	25,590	78,209	791	99.0%
220 Athletics	76,950	1,650	78,600	0	13,229	1,995	15,224	63,376	19.4%
290 Performing Arts	29,615	0	29,615	0	9,618	7,881	17,499	12,116	59.1%
421 Thurston	29,300	0	29,300	0	12,579	4,037	16,616	12,684	56.7%
431 High School	23,500	0	23,500	0	13,663	6,256	19,920	3,580	84.8%
310 Science	11,600	0	11,600	0	290	0	290	11,310	2.5%
260 Guidance	10,100	0	10,100	0	1,138	0	1,138	8,962	11.3%
265 Nurse	5,000	0	5,000	0	312	0	312	4,689	6.2%
414 Martha Jones	4,270	0	4,270	0	1,387	0	1,387	2,883	32.5%
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	1,645	1,879	3,524	401	89.8%
250 Foreign Languages	3,850	0	3,850	0	950	0	950	2,900	24.7%
391 Student Serv. - Elem.	3,850	0	3,850	0	274	0	274	3,576	7.1%
412 Downey	3,705	0	3,705	0	1,247	0	1,247	2,458	33.7%
280 Mathematics	3,250	0	3,250	0	612	0	612	2,638	18.8%
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	1,064	430	1,494	1,081	58.0%
380 Pre-School Spec. Educ.	2,500	0	2,500	0	1,077	0	1,077	1,423	43.1%
210 Art	2,400	0	2,400	0	1,000	0	1,000	1,400	41.7%
411 Deerfield	2,325	0	2,325	0	1,056	0	1,056	1,269	45.4%
180 Libraries	2,130	0	2,130	0	625	350	975	1,155	45.8%
393 Student Serv. - H.S.	1,900	0	1,900	0	572	117	689	1,211	36.2%
240 English/Language Arts	1,830	0	1,830	0	705	0	705	1,125	38.5%
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	5,805	0	0	5,805	(5,805)	0.0%
600 Other Expenses	0	0	0	0	0	0	0	0	0.0%
TOTAL	815,610	1,311,522	2,127,132	84,015	1,100,943	924,093	2,109,052	18,080	99.2%

99.2 % COMMITTED