

**Burlington School District
2018-2019 School Budget Proposal
February 2018**

Welcome
TO THE
BURLINGTON SCHOOL DISTRICT



We All Belong!

Made possible by a grant from the United States Department of Education.

Town Meeting Day

March 6, 2018

Voting Information: www.burlingtonvt.gov/CT/Elections

Where to vote:

Ward 1: Mater Christi, 100 Mansfield Avenue

Ward 2: Integrated Arts Academy at H.O. Wheeler, 6 Archibald St.

Ward 3: Sustainability Academy at Lawrence Barnes, 123 North St.

Ward 4: St. Mark's Youth Center, 1271 North Ave.

Ward 5: Burlington Electric Department, 585 Pine St.

Ward 6: Edmunds Middle School, 275 Main St.

Ward 7: Robert Miller Community and Recreation Center, 130 Gosse Court

Ward 8: Fletcher Free Library Community Room, 235 College St.

How to vote:

Voter registration, absentee ballot request forms, and other election information can be found on the City of Burlington's website at:

<https://www.burlingtonvt.gov/CT/Elections>

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Burlington Board of School Commissioners

Ward 1

Mark Porter
76 Brookes Avenue
Phone: 878-6666
Term ends: 2018
Email: mporter@bsdvt.org

Ward 2 - IAA

Kat Kleman
299 Manhattan Drive, Apt A
Phone: 802-222-1259
Term ends: 2018
Email: kkleman@bsdvt.org

Ward 3 - SA

Liz Curry
16 Crowley Street
Phone: 864-5067
Term ends: 2018
Email: lcurry@bsdvt.org

Ward 4 - Flynn

Anne Judson
119 Oakcrest Drive
Phone: 999-8783
Term ends: 2018
Email: ajudson@bsdvt.org

Ward 5 - Champlain

Susanmarie Harrington
88 Linden Terrace
Phone: 540-0776
Term ends: 2018
Email: sharrington@bsdvt.org

Ward 6- EMS & Champlain

Stephanie Seguino
865 So. Prospect Street
Phone: 660-0972
Term ends: 2018
Email: sseguino@bsdvt.org

Student Reps

Isaac Jenemann
jenemani@bsdvt.org

Ward 7 - HMS & Smith

David Kirk
36 Blondin Circle, 05408
Phone: 862-8216
Term Ends: 2018
Email: dkirk@bsdvt.org

Ward 8 - EES

Vacant

Phone:

Term ends:

Email:

District Central - IAA & SA

Ryan McLaren
237 North Avenue, #16
Phone: 235-9095
Term ends: 2019
Email: rmclaren@bsdvt.org

District East - EMS & EES

Kathy Olwell
136 No Prospect Street
Phone: 802-660-4910
Term ends: 2019
Email: kolwell@bsdvt.org

District North - Flynn, Smith & HMS

Mark Barlow
25 Holly Lane
Phone: 549-4433
Term ends: 2019
Email: mbarlow@bsdvt.org

District South - Champlain

Jeff Wick
15 Mountview Court
Phone: 917-282-5256
Term ends: 2019
Email: jwick@bsdvt.org

Superintendent

Yaw Obeng
yobeng@bsdvt.org

District Overview

From Superintendent Yaw Obeng

Burlington Schools serve nearly 4,000 students, pre-k to grade 12, across 10 Campuses. Burlington continues to be home to the largest, most diverse school district in the state of Vermont. We strive to build greater equity and inclusion across our school district and have done so by continuing to build a multi-year strategic plan and have worked to improve our district communications so all people can be kept informed and engaged in our education system.

Over the 2016 - 17 school year we continued our Multi-Year Strategic Planning Process. Following a year-long input gathering process, the School Board adopted a new mission, vision, and core beliefs.

Our Mission is to graduate students who:

- Value Different Cultures
- Engage with the Community
- Communicate Effectively
- Think Creatively
- Skillfully Solve Problems
- Achieve at their Highest Academic, Intellectual, and Personal Potential

Our Vision: Cultivating caring, creative and courageous people. Join the journey!

Our Core Beliefs:

- Every child can succeed
- Families and community are partners in educating our children
- Diversity and inclusion promote strong schools and communities
- A welcoming, supportive climate fosters learning
- Self-reflection and accountability improve our practices

Burlington School District's recent audit revealed that the District is deficit-free for the third consecutive year. The strong financial progress signals a shift from deficit spending towards consistent budget oversight. This pattern of increased financial stability over the past three years has the District poised to make exciting new investments in its students and programs.

The disciplined financial management exhibited by the Board and District will assist in laying the foundation for the multi-year Strategic Planning already underway.

Ballot Language

Burlington voters are being asked to approve the school budget for the next school year.

Budget Question

Shall the voters of the school district approve the school board to expend \$84,997,349 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$15,111.81 per equalized pupil. This projected spending per equalized pupil is 0.80% higher than spending for the current year.



Budget Development Process

The Burlington School District's Board of School Commissioners has proposed a budget of \$84,997,349 for the 2018 – 2019 school year, hereafter referred to as Fiscal Year 2019 (FY19).

Development of the budget was informed by the Board's core beliefs that:

- Every child can succeed,
- Diversity and inclusion promote strong schools and communities,
- A welcoming, supportive climate fosters learning,
- Self-reflection and accountability improve our practices,
- Families and community are partners in educating our children.

To align the budget with these beliefs, the Board engaged in a strategic planning process intended to align expenditures with the District's strategic objectives. The strategic planning objectives are:

- Sustainable Finance and Facilities
- Equitable Climate and Culture
- Inclusive Teaching and Learning

From September through early December of 2017, the District engaged in a process of soliciting stakeholder feedback on potential additions and reductions to the budget, and other budget-related input. The stakeholder input process engaged School Board members, principals, teachers and school staff, parents, and other community stakeholders. Input was received at numerous board meetings, at community forums, via staff strategic planning groups, through the District's website, and numerous other informal channels, such as emails and conversations.

Input from the stakeholder input process was reviewed and the list of possible new programmatic investments (totaling over \$6 million) was narrowed to those investments that aligned with the District's strategic plan and could reasonably be implemented in the coming year. Cost estimates were produced, at which time the list of possible new investments was further winnowed to a level at which the costs of the proposed new investments could be sustained. The result of this process yielded \$852,000 of new programmatic investments. These investments are detailed in the New Investments section.

The budget included \$787,000 of savings predominantly from non-instructional operations and administration to offset the costs of new programmatic investments. The result of these changes is **an increase in Education Spending per Equalized Pupil of just 0.80%**. Despite this modest growth, and for reasons unrelated to school spending decisions, the estimated property tax increase is 7.99%.

Additional information related to the budget development process is available online at <http://www.bsdt.org/district/budget/>

Budgetary Highlights

New Investments

The proposed budget for FY19 includes \$852,000 of new investments intended to move the District toward achievement of its strategic improvement priorities. The following list identifies each new investment under the strategic priority it is intended to address. Cost estimates are included for each new investment.

Inclusive Teaching and Learning	
Achievement Gap data staff	\$50,000
English Learner staff	\$80,000
Middle school teaching staff	\$40,000
BHS elective teaching staff	\$20,000
Jolly Phonics curriculum	\$40,000
Paraeducator PD/school use	\$30,000
Powerschool module	\$17,000
Non-instructional supervision	\$10,000
French dual-language partnership exploration	\$7,000
Achievement Gap professional development	Other funding

New investments in Inclusive Teaching and Learning range across all instructional levels. The largest new investments are in teaching and instructional staff such as teachers and paraeducators. Additional investments include partial funding of an analytical position that will help schools utilize data to more effectively target their work toward closing the achievement gap. Updated curriculum materials and a small investment in exploring opportunities for a dual-language program are also included. Professional development targeting the closing of the Achievement Gap will be supported using alternative funding sources that do not impact tax rates.

Equitable Climate and Culture	
Multilingual liaisons	\$155,000
Special education supports	\$100,000
Social workers	Other funding
Equity recruitment & hiring	\$40,000
Restorative practices training	\$40,000
Summer School (SOAR/middle school)	Other funding
Equity & Diversity initiatives	\$30,000
Transition to in-house teacher substitutes	\$20,000
TalentED/Records software implementation	\$10,000

The new investment in multilingual liaisons is needed in order to offset a reduction in federal funding for these positions. This investment will help preserve these this important link between schools and families. The budget also includes funding designed to support students with special needs, and to provide additional social worker capacity (via funding that does not impact tax rates). Other investments are intended to improve school climate, diversify the workforce, and build staff capacity to meet the needs of all students.

Sustainable Finance and Facilities	
EMS Maker Space pilot	\$75,000
Special education bus driver and aid	\$75,000
International student program exploration	\$7,000
Lake Semester project	\$6,000

The majority of new spending in the Sustainable Finance and Facilities area reflect some measure of contribution from community partners. The Maker Space pilot will transform the library at Edmunds Middle School into a 21st century maker space with the support of grant funds and volunteer time. A small investment in exploring options to attract international students to Burlington is intended to open up a new revenue source that will reduce the future burden on local taxpayers. The Lake Semester project will offer BHS students the opportunity to earn academic credits by spending a semester outside of the classroom, learning directly from community partners in and around Burlington. The addition of a special education bus driver and aid will meet the growing demand for these services while ensuring ride times remain reasonable.

Central Office Reductions

The FY19 budget incorporates approximately \$540,000 of reductions to central administrative and operational functions. This is the fourth consecutive year of reductions in this area of District operations. The elimination of positions and reductions in operational expenses will reduce the level of service in these areas, but is intended to offset, to a large degree, the proposed new investments and reduce the pressure on tax rates. Positions that will be eliminated include a senior administrative position, a painter position, a grounds foreman position, and a part-time principal substitute position.

Revenue Discussion

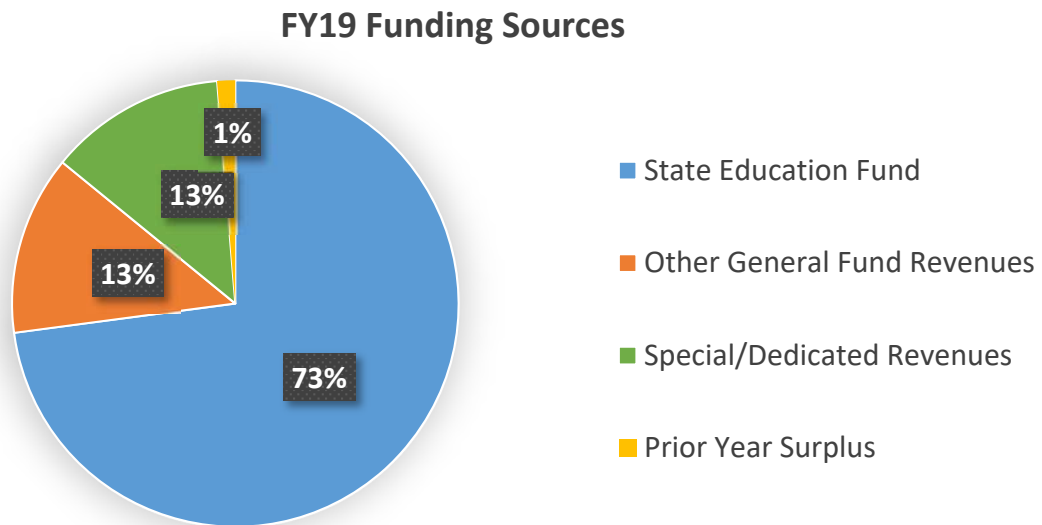
The Burlington School District receives revenues from a variety of sources; the most significant of which is the state Education Fund. Revenues from the state Education Fund are projected to total \$61,953,419 in Fiscal Year 2019. Tax rates are based on the amount of money a school district needs from the state Education Fund; this need is calculated by looking at total district spending and subtracting all other revenues available to pay for this spending. The remaining spending that is not covered by alternative sources of revenue is raised by the state Education Fund (primarily through education taxes on property and income). Unlike state Education Fund

revenues, most other revenues (such as federal grants) can only be spent on specific activities, and thus the School Board has relatively little discretion when considering how to spend these other sources of revenue.

The following table reflects the anticipated breakdown of revenues for the FY19 budget. It is important to note that many figures represent estimated receipts from grants or other operations that can be highly variable.

FY19 Funding Sources	
Total Expenditures	\$84,997,349
Funding Sources	
State Education Fund	\$61,953,419
Other General Fund Revenues	\$11,091,932
Prior Year Surplus (FY15 & FY16)	\$1,093,027
Special/Dedicated Revenues	\$10,858,971
Total Funding Sources	\$84,997,349

Other General Fund Revenues include over \$9 million of anticipated special education revenue, the majority of which is received on a reimbursement basis and as such, is subject to significant variation on an annual basis. Special/Dedicated Revenues include approximately \$7 million of federal grant revenues, as well as other grants and donations, and tuition to the Burlington



Technical Center.

In addition to anticipated operating revenues, the FY19 budget also includes the use of \$1.1 million of surplus funds to balance the budget without adding more pressure to the tax rate. This surplus is a combination of strong revenue performance and operational savings from Fiscal Year 2017. Prior to Fiscal Year 2015, the District routinely engaged in deficit spending, which put additional pressure on taxpayers and school programs. Improved financial controls

and careful stewardship of public dollars has allowed the District to operate within established budget parameters.

Expenditure Discussion

The proposed budget for Fiscal Year 2019 is \$84,997,349. This total includes not only proposed spending resulting from tax revenues, but also the spending of grant funds and other funds dedicated to the support of particular projects or initiatives.

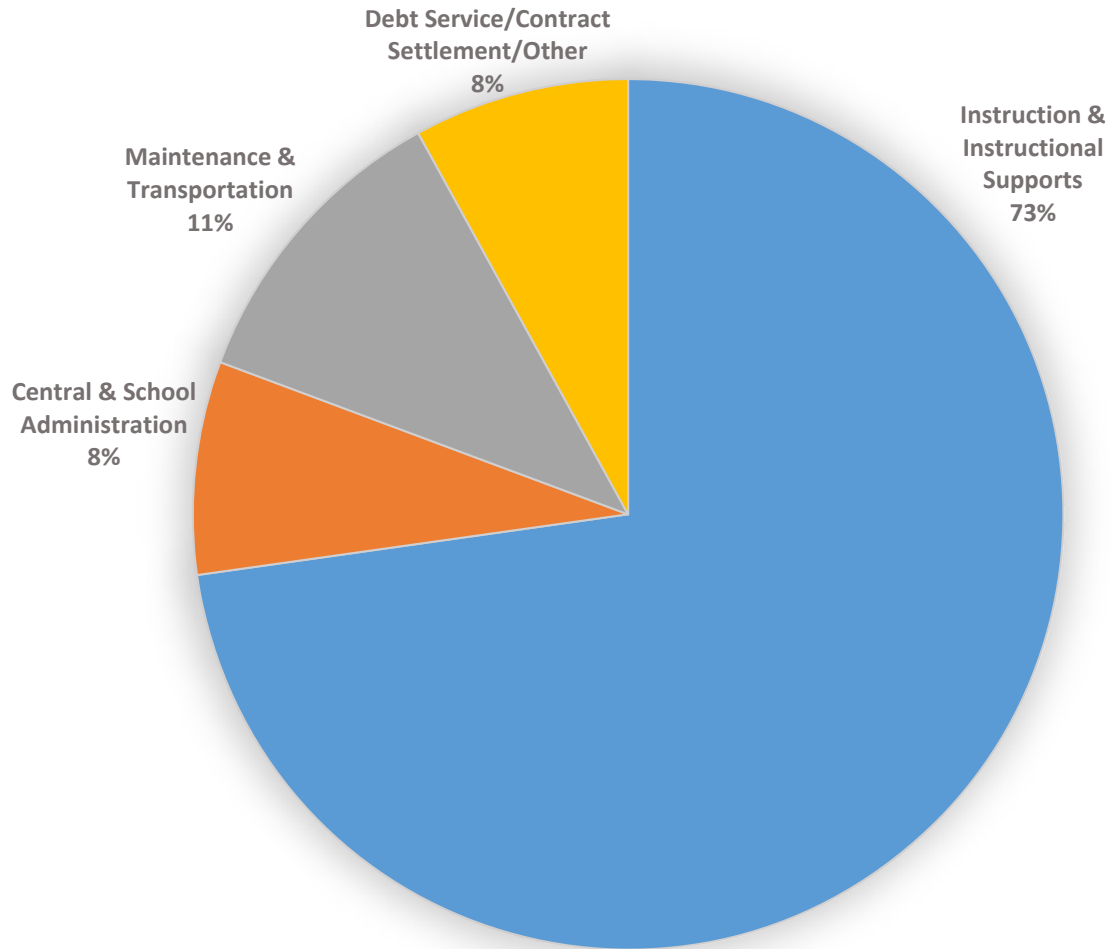
FY19 includes two types of expenditures identified as separate from all other categories: Contingency and State Health Insurance Recapture.

Contingency funds (\$300,000) represents funds set aside the School Board for use in addressing unanticipated needs that arise during the school year; these funds are intended to allow the District to respond to unforeseen fiscal pressures (such as a reduction in grant revenue or an emergency repair) that could otherwise result in a budget deficit. To the extent that these funds are utilized, they will be reallocated to the appropriate expenditure lines throughout the budget.

State Health Insurance Recapture (\$173,010) represents funds to be withheld by the Agency of Education because of a state law that reduces allocations to school districts based on projected savings associated with a change in school health insurance plans. While portrayed as an expenditure for budgetary purposes, the Agency of Education's implementation approach is likely to be a withholding of Education Fund revenues provided to schools, rather than making the full Education Fund payment and then asking schools to return a portion of the funding. Regardless of what approach the Agency of Education uses, there is no net impact on the budget.

The following chart illustrates the broad categories into which expenditures fall. More detailed expenditure data is provided in the Budget Summary Data section and the Line Item Budget section of this document.

FY19 Expenditure Budget



Tax Impacts

The FY19 budget is projected to increase education property taxes 7.99% percent and increase education income taxes 2%.

Taxpayers in Vermont pay their education taxes either on the basis of the value of their homestead property or on the basis of their income (an option known as income sensitivity). Education property tax rates are a function of local school spending decisions, state law, and local property assessments. Eligibility for payment on the basis of income is established in state law and is subject to change. Below are two hypothetical scenarios.

The first scenario estimates the impact on a taxpayer who pays on the basis of his or her property. Using a hypothetical home value of \$250,000, this taxpayer will pay about \$358 more as a result of the proposed budget. Higher or lower value homesteads would experience higher or lower tax amounts, respectively; but in all cases, the estimated impact is a 7.99% increase from the prior year.

Hypothetical Tax Scenario – Property Tax Payer	
Estimated Tax Rate per \$100 of Assessed Value	\$1.9333
Difference from FY18 (\$1.7903)	\$0.1430
Tax on \$250,000 Homestead	\$4,833
Tax Difference from FY18	\$358
Tax Increase	7.99%

The tax rate on residential property needed to fund the FY19 budget is \$1.9333 per hundred dollars of assessed value, an increase of 7.99%. It is important to note that this is an estimated rate, based on estimates from the State of Vermont and subject to change as a result of legislative action. The tax rate increase is a product of several variables. Some of these variables put upward pressure on the tax rate, while other variables put downward pressure on the tax rate. In general, school boards control the variables related to spending, while other variables, such as those related to enrollment or local property assessments, are not controlled by the school board. School spending decisions contribute only 0.8 of the 7.99 percent tax rate increase. The rest of the increase is associated with variables that are unrelated to school spending decisions. Additionally, legislative action can change the tax rate impact, even after the budget has been adopted by voters.

Hypothetical Tax Scenario – Income Tax Payer	
Income Cap Percentage	2.55%
Difference from FY18 (2.50%)	-0.05
Tax on \$50,000 Household Income	\$1,274
Tax Difference from FY18	\$24
Tax Increase	2.00%

The second scenario estimates the impact on a taxpayer who pays on the basis of his or her income. Using a hypothetical income of \$50,000, this taxpayer will pay about \$24 more as a result of the proposed budget. Among those taxpayers eligible for income sensitivity, higher or lower income earners would experience higher or lower tax impacts; but in all cases, the estimated impact is a 2% increase unless a taxpayer's income level falls to a level at which additional tax relief is available, or rises to a level at which the taxpayer is no longer eligible to pay on the basis of income.

A comparison to other towns is provided in the Questions and Answers section of this document.

Capital Plan

Last year, voters authorized an additional \$19 million of capital bonding to address deferred and preventative maintenance needs pursuant to the District's long-range capital plan. The FY19 budget includes funding to pay for the debt service on an estimated \$10 million of new borrowing (of which \$8 million comes from the new authorization). Newly bonded monies will go toward major renovations at the Edmunds complex (including a new cafeteria space), creation of new preschool centers, repaving and new lockers at Hunt Middle School, and design work for subsequent renovations (particularly at Integrated Arts Academy).

The capital plan was developed over more than a year and was guided by the goals of:

- ensuring our facilities can adequately support the provision of high quality instructional opportunities for all students,
- addressing deferred and preventative maintenance needs at all facilities,
- balancing the District's facility needs with the ability of taxpayers to pay for improvements.

The development of the capital plan included a review of enrollment trends and projections, meetings with principals and district administrators to identify space needs for instructional programs, identification of capacity and space constraints at each school, and a facilities condition assessment of the School District buildings.

The facilities condition assessment identified needed improvements to every building. Examples of the types of needs identified include:

Accessibility	Sprinkler systems
Security cameras and access control	Roofs
911 compliant digital phone systems	Elevators
Window and door	Flooring and stair tread
Mechanical, plumbing and electric system	Playground equipment
Sidewalks	Parking lots

The future of Burlington High School is the subject of an additional review and community input process aimed at addressing the long-term instructional and maintenance needs of that facility. The results of this process are expected later this year.

Additional capital plan information, including the results of the facility condition assessment, public presentations, and a short video, can be found by visiting <http://www.bsdt.org/district/budget/capital-planning/>

Frequently Asked Questions

What do the numbers in the ballot question mean?

In 2015, Vermont law changed the format of the ballot question. The new format, now in its second year of use, provides the voters with a variety of information.

expenditure of \$84,997,349 – This information reflects the total estimated expenditures of the Burlington School District, after deducting estimated capital project expenditures and enterprise fund expenditures (such as Food Service). This figure is an estimate because BSD receives federal, state and private grant awards every year, but during the budget development process, the availability and magnitude of these awards is not known; therefore an estimate is required. If more grant funds become available, the total budget will increase; if less grant funds are awarded, the total budget will decrease.

education spending of \$15,111.81 per equalized pupil – This is the amount of money BSD spends per student that is directly supported by education taxes. All else constant, high Education Spending per Equalized Pupil results in higher taxes, and lower Education Spending per Equalized Pupil results in lower taxes. Note that this figure does not include spending that is the result of grants or other special revenues because those revenues do not impact tax rates.

spending per equalized pupil is 0.80% higher than spending for the current year – This is a comparison of proposed Education Spending per equalized pupil to the current level of spending. When this figure increases, it puts upward pressure on the tax rate.

If spending is going up less than 1%, why is the projected property tax rate going up 7.99%?

Less than 1 percentage point of the property tax increase is due to budget increases, and over 7 percentage points are due to the combination of state Education Fund decisions made in Montpelier and property values in Burlington.

Part of the tax rate increase is driven by a \$50 million gap in the state Education Fund, resulting largely from the use of one-time money in the state Education Fund budget last year. Because of this decision, property taxpayers need to make up the \$50 million statewide deficit via higher property taxes before any additional funds are available to support local spending decisions.

Additionally, the tax rate is affected by Burlington's Common Level of Appraisal (CLA), which is a component of the statewide Education Funding formula. Burlington's CLA declined from 82.42% to 79.42%, which further increases the property tax rate. See the question "What is the

impact of the Common Level of Appraisal on education property tax rates?” for more information on the CLA.

Together, the Education Fund challenge and the CLA decline contribute to 7 percentage points of the property tax rate increase (each makes up roughly half that figure) and are unrelated to local to school spending decisions.

What are equalized pupils and why do they matter?

Equalized pupils are a weighted measure of enrollment. This count has a direct role in the calculation of tax rates because the State of Vermont divides the amount of Education Fund revenue a district requests by the number of equalized pupils in the district to generate a figure called Education Spending per Equalized Pupil. When the amount of Education Spending per Equalized Pupil increases, it puts upward pressure on tax rates. The Agency of Education calculates equalized pupils using a two-year enrollment average that is weighted for students by grade level, poverty, and primary language.

Five Year Equalized Pupil Count History					
<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>Change from FY15</u>
4,104.30	4,190.48	4,124.30	4,101.18	4,099.67	0%

What is the impact of the Common Level of Appraisal on education property tax rates?

The Common Level of Appraisal (CLA) is a measure of the degree to which Burlington’s *assessed* property values differ from *market* values. Because education taxes are a state tax, not a local tax, the State of Vermont applies a CLA adjustment to ensure that taxpayers with homesteads of the same *market* value are taxed on that value, even if their local municipality has a different *assessed* value. In Burlington’s case, the estimated Common Level of Appraisal is just 79.42%. This means that property in Burlington is, in aggregate, assessed at only an estimated 79.42% of market value. Consequently, the State adjusts Burlington’s tax rate UP significantly to make up for the under-valued property.

Application of the CLA makes it difficult to compare actual homestead tax rates among communities. Two communities that would otherwise have the same tax rate can differ simply because one community’s property values are more closely reflective of actual market values. In order to control for this variable, which does not reflect any action or spending decision by a school district, it is useful to compare equalized tax rates; doing so controls for the distortion cause by different CLAs and is a better tool to see the connection between Spending per Equalized Pupil and tax rates.

One of the challenges Burlington has faced is that its CLA figure continues to decline as property values in the community become further removed from market values. As a result,

Burlington residents are facing a steeper CLA adjustment (and thus tax increase) than neighboring communities.

To illustrate the impact of the CLA adjustment on actual tax rates, the charts below juxtaposes the Actual Homestead Tax Rate that appears on property tax bill with the Equalized Homestead Tax Rate that controls for variations in the CLA.

Fiscal Year	Equalized Tax Rate Increase	Actual Homestead Tax Rate Increase
FY15	5.38%	7.22%
FY16	0.44%	1.14%
FY17	0.59%	4.19%
FY18	1.28%	5.25%
FY19	4.05%	7.99%

Note: FY19 figures are estimates

This chart demonstrates that for the past three years, a substantial portion of the actual tax rate increase experienced by Burlington homeowners has been driven by the fact that Burlington property values are not assessed at market rates. If Burlington’s property were assessed at market rates (a CLA of 100%), the FY19 proposed budget would result in a tax rate decrease substantially.

How does Burlington’s Education Property Tax rate compare to neighboring towns?

One of the challenges created by Vermont’s unique education property tax system is comparing tax rates to other school districts. The difficulty arises from the fact that cities and towns assess their properties at different times, creating a divergence between assessed values and market values. The Common Level of Appraisal (CLA) is used to correct for this occurrence (for more information on the CLA, see “What is the impact of the Common Level of Appraisal on education property tax rates?”). To compare education property taxes, it is necessary to control for the impact of the CLA adjustment by backing out the increase/decrease resulting from the CLA adjustment, thereby allowing for the comparison of Equalized Education Property Tax Rates. The following comparison relies on tax rates for the current year (Fiscal Year 2018) since comparative information for FY19 is not readily available until all towns have set their FY19 school budgets. In the chart, the tax rates (including Burlington’s \$1.48 tax rate) reflect equalized tax rates before the application of the CLA.

FY18 Equalized Education Property Tax Rates

*Rates do not reflect any merger tax incentives



Note: The chart compares rates for the current year, not the proposed budget year (FY19) because the data for such a comparison is not readily available.

Budget Summary Data

The following two tables present FY19 budget summary data. The first table reflects spending on the basis of object code, that is, the type of goods or services being purchased. The second table reflects spending on the basis of functional area, that is, the general purpose of the expenditure.

Budget Summary by Object Code

BUDGET SUMMARY BY OBJECT				
Code	Object Name	FY17 Actual	FY18 Budget	FY19 Proposed
0100	SALARY - PERSONAL SVC	2,952,081	3,239,186	3,665,531
0101	SALARY - TEACHERS	27,513,540	28,178,002	29,433,143
0102	SALARY - AIDES	3,512,701	3,647,690	3,808,349
0103	SALARY - SUBSTITUTES	286,050	434,243	408,986
0104	SALARY - TUTORS	90,884	88,280	66,222
0105	SALARY - TRANSLATORS	2,741	8,000	0
0108	SALARY - LIAISONS	206,195	220,103	356,196
0109	SALARY - COACHES	315,349	325,544	338,474
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	3,470,783	3,328,346	3,257,098
0112	SALARY - ADMIN ASSISTANT	1,252,201	1,339,897	1,351,954
0114	SALARY - MAINTENANCE	837,538	926,099	913,811
0115	SALARY - CUSTODIAN	1,262,416	1,338,007	1,357,936
0116	SALARY - DRIVER	381,215	506,704	534,712
0117	SALARY - FOOD SERVICE	26,000	0	0
0120	TEMPORARY EMPLOYEE	1,262,955	1,465,113	1,025,754
0121	TEMP SALARY TEACHERS	0	0	0
0122	TEMP SALARY AIDES	0	2,500	0
0130	SALARY - OVERTIME	130,667	121,800	92,000
0131	SALARY - MAINT OT	85,417	91,000	92,000
0132	SALARY - SECURITY OT	8,376	9,000	9,000
0133	SALARY - CUSTODIAN/RENTAL OT	32	0	0
0135	SALARY - EXTRA HOURS	12,089	2,806	8,327
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	285,187	238,158	237,959
0160	SALARY - GOLDEN HANDSHAKE	441,233	325,000	325,000
0170	HEALTH PAYBACK	414,548	0	387,683
0201	DENTAL INSURANCE	520,684	582,304	532,725
0202	DENTAL INS - AIDES	0	0	0
0205	LIFE INSURANCE	112,078	112,514	83,023
0211	HEALTH INSURANCE	8,084,720	8,894,535	5,587,092

BUDGET SUMMARY BY OBJECT

Code	Object Name	FY17 Actual	FY18 Budget	FY19 Proposed
0212	HEALTH INS - AIDES	0	0	0
0214	HEALTH INS - OTHER EMPL	0	0	0
0215	HEALTH INS-EARLY RETIRE	15,881	25,000	25,000
0216	HRA	0	0	1,700,156
0220	SOCIAL SECURITY	3,295,469	3,540,022	3,698,491
0230	RETIREMENT CONTRIBUTIONS	0	1,600	0
0231	VSTRS CONTRIBUTIONS	103,569	123,053	36,744
0232	OPEB ASSESSMENT	51,559	74,512	120,685
0240	CITY RETIREMENT PENSION	1,209,697	1,468,941	1,548,224
0250	TUITION REIMBURSEMENT	199,092	283,208	290,828
0260	UNEMPLOYMENT COMPENSATION	74,167	78,003	75,000
0270	WORKERS COMPENSATION	483,847	661,429	664,379
0290	HEALTH PAYBACK	0	398,685	0
0291	GOLDEN HANDSHAKE	20,173	0	0
0292	CATAMOUNT HEALTH FEES	21,134	24,000	25,000
0300	PROFESSIONAL/TECH SERVICES	842,597	1,279,600	953,949
0310	ADMINISTRATIVE SERVICES - S125	7,173	13,400	62,040
0320	PROFESSIONAL-EDUCATION	1,157,008	1,351,795	253,256
0321	KELLY SUB SERVICES	480,156	556,256	485,110
0330	OTHER PROF SERVICES	2,229,802	2,619,461	4,024,143
0340	TECH SERV/PROF TECH SERV	1,308	40,613	15,613
0341	AUDIT SERVICES	25,925	45,000	0
0342	ARCHITECTURE & ENGINEERING SVC	56,237	50,000	50,000
0343	CONSTRUCTION SVCS	705,775	0	75,000
0360	LEGAL SERVICES	232,292	215,000	205,000
0370	AUDIT SERVICES	0	0	45,000
0400	PURCH PROP/SERVICES	0	0	0
0411	WATER/SEWAGE	121,636	130,594	130,594
0415	OUTSIDE LIGHTING	12,271	22,195	16,200
0421	DISPOSAL SERVICES	91,436	86,090	95,561
0422	SNOW PLOWING SERVICE	0	0	0
0424	DUST MOP SERVICE	17,434	20,000	20,000
0425	UNIFORMS	8,050	100	0
0426	TREE REMOVAL	0	5,000	0
0427	PAVING SERVICE	9,402	5,000	10,000
0430	CONT REP/MAINT SERV	1,289,498	1,248,277	867,978
0431	ELEVATOR MAINTENANCE	32,079	35,000	35,000
0433	FIRE ALARMS	13,876	16,519	18,519
0434	SPRINKLER MAINTENANCE	4,682	4,000	4,000
0435	GLASS REPLACEMENT	9,455	10,000	10,000
0436	ROOF REPAIRS	3,285	10,000	10,000

BUDGET SUMMARY BY OBJECT

Code	Object Name	FY17 Actual	FY18 Budget	FY19 Proposed
0437	HVAC EQUIPMENT MAINT	15,162	17,000	17,000
0439	FIRE EXTINGUISHER MAINT	5,566	7,078	7,078
0440	RENTALS	113,436	126,105	119,363
0442	EQUIPMENT-LEASE/RENTAL	85,599	99,153	81,354
0461	SALT & SAND	0	20,000	20,000
0462	SEED	9,000	10,000	10,000
0464	FENCING MATERIALS	0	5,000	5,000
0465	LOAM	0	0	0
0466	FILL/GRAVEL/STONE	8,873	5,000	5,000
0469	MISCELLANEOUS	0	0	0
0500	OTHER PURCHASED SERVICE	0	1,400	1,400
0510	TRANSPORTATION	246,200	297,595	274,418
0511	TRANSPORTATION - PUBLIC VT LEA	123,996	121,442	142,500
0518	STUDENT BUS TICKETS	130,315	150,000	155,000
0521	PROPERTY INSURANCE	138,910	144,850	147,747
0522	LIABILITY INSURANCE	105,478	129,485	144,315
0530	COMMUNICATIONS	29,365	45,462	190,270
0531	TELEPHONE	174,007	196,848	23,584
0539	ENERGY MANAGEMENT	0	0	0
0540	ADVERTISING	23,151	28,403	53,471
0550	PRINTING/BINDING	19,998	40,716	35,158
0560	TUITION SCHOOL CHOICE	11,730	45,000	45,000
0561	TUITION IN STATE	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	2,176,950	2,050,000	2,214,000
0568	TECH CTR TUIT PD BY STATE	604,358	590,447	640,812
0569	TECH CTR TUITION	759,849	742,357	728,029
0580	TRAVEL/CONF	113,583	195,431	195,542
0590	MISCELLANEOUS PURCH SERV	8,382	11,233	4,483
0592	SERVICES PURCHASED FROM LEA	391	0	0
0600	SUPPLIES/MATERIALS	758,604	951,408	956,594
0602	UNIFORMS	6,117	10,000	10,000
0610	MISC SUPPLIES	686	799	799
0611	CUSTODIAL SUPPLIES	152,559	130,000	150,000
0612	BUILDING MATERIALS	25,638	18,000	20,000
0613	PLUMBING SUPPLIES	51,056	40,000	50,000
0614	ELECTRICAL MATERIALS	52,011	40,000	50,000
0615	HARDWARE MATERIALS	35,446	30,000	35,000
0616	PAINT MATERIALS	10,574	10,000	12,000
0617	HVAC MATERIALS	59,650	60,000	63,000
0618	LAMPING LIGHT BULBS	118	5,200	5,200
0619	REPAIR PARTS	40,246	55,000	55,000

BUDGET SUMMARY BY OBJECT

Code	Object Name	FY17 Actual	FY18 Budget	FY19 Proposed
0621	JET FUEL	78	500	1,000
0622	ELECTRICITY	653,909	748,950	723,950
0623	NATURAL GAS CONCESSION	3,206	5,000	5,000
0625	BOILER TREATMENT	950	7,000	7,000
0626	GASOLINE	45,319	43,800	44,700
0627	DIESEL FUEL	1,077	29,164	29,164
0628	WOOD CHIPS	55,275	86,400	80,000
0629	NATURAL GAS HEAT	234,341	361,387	320,500
0630	FOOD	77,934	136,846	7,249
0640	BOOKS/PERIODICALS	128,747	150,243	200,766
0650	AUDIOVISUAL MATERIALS	41,429	54,033	56,113
0660	MANIPULATIVE DEVICES	2,584	4,123	3,760
0670	COMPUTER SOFTWARE	90,231	120,436	120,975
0673	SMALL EQUIPMENT	856,156	645,144	674,298
0674	EQUIPMENT REPAIR	6,180	11,825	14,125
0679	FLOORING MATERIALS	27,042	18,000	20,000
0690	OTHER SUPPLIES MATERIALS	26,658	15,000	15,000
0720	REPAIRS	0	0	0
0730	EQUIPMENT	164,974	261,170	178,575
0731	MACHINERY	13,444	25,000	25,000
0733	FURNITURE & FIXTURES	14,594	15,000	10,000
0790	DEPRECIATION	0	0	0
0810	DUES & FEES	151,917	230,520	197,944
0830	INTEREST	1,511,443	1,638,281	1,958,292
0833	BOND ISSUANCE COST	0	20,000	20,000
0890	MISCELLANEOUS	32,800	70	70
0900	TRANSFER TO FOOD SVC	0	0	0
0910	REDEMP OF PRINCIPAL	1,817,143	1,724,796	1,840,000
0920	FUND TRANSFERS	3,209,238	1,729,216	1,817,000
0930	REPAYMENTS TO FUNDING SOURCE	27,693	0	0
0940	TFER TO OTHER ORGANIZATIONS	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	14,813	115	0
0990	ADMIN COST REIMB	13,733	79,967	41,301
5220	PAYMENTS BACK TO THE STATE	20,777	0	0
	CONTINGENCY	0	335,000	300,000
	CONTACT SETTLEMENTS	0	750,000	0
	STATE HEALTH CARE RECAPTURE	0	0	173,010
	TOTAL	81,634,335	85,544,586	84,997,349

Budget Summary by Function

BUDGET SUMMARY BY FUNCTION

Code	Function Name	FY17 Actual	FY18 Budget	FY19 Proposed
1100	Instructional	29,095,421	30,021,500	30,442,129
1200	Special Ed	13,232,887	14,434,935	14,258,182
1250	Title I	1,182,802	1,374,047	1,205,312
1300	Technical Ed	2,066,824	2,065,918	2,198,078
1410	Student Co-Curricular Act	145,159	153,290	160,184
1420	Student Athletics	623,698	647,115	674,249
1450	Afterschool Programs	1,461,248	1,705,316	1,749,283
1600	Continuing Education	32,676	18,550	22,550
1700	Summer School	251,878	239,025	141,482
2100	Supportive Svc - Students	667,259	761,249	829,140
2110	Attendance & Social Work	181,719	182,835	142,461
2113	Social Work Services	365,940	501,352	496,805
2120	Guidance	1,637,080	1,707,397	1,625,144
2121	Diversity & Equity	152,891	188,817	222,310
2123	Student Testing	1,643	1,643	1,643
2130	Health	943,844	985,279	973,051
2140	Psychological Services	747,991	850,182	860,243
2150	Speech & Language	1,373,674	1,770,894	1,555,216
2160	Occupational Therapy	195,563	278,096	268,418
2190	Physical Therapy	83,638	112,421	91,281
2200	Curriculum/Learning/Tech	83,561	89,583	15,762
2210	Curriculum/Staff Training	1,567,875	1,638,987	1,921,657
2220	Library/Media	974,282	1,115,838	1,145,928
2223	AV Services	155,469	218,510	215,615
2225	Comp Instr Services	762,612	943,307	982,187
2229	Other Support Svc Instr	197,893	187,326	48,079
2310	Board of Ed Services	32,563	71,173	50,635
2315	Legal Services	279,694	215,000	225,000
2317	Audit Services	25,925	45,000	45,000
2320	Superintendent Office	359,553	380,051	387,423
2322	Community Relations	40,510	12,500	98,320
2410	School Building Admin	2,965,776	3,197,185	3,027,044
2420	Special Ed Admin	538,262	644,838	667,605
2490	OTHER SUPPORT SERVICES	316,022	80,073	335,347
2510	Fiscal Services	783,661	834,799	786,276
2570	Human Resources	651,276	748,473	779,572
2580	Technology Svc Admin	281,654	333,214	328,624
2590	Grants Department	190,700	214,285	256,561
2600	Operation/Maint of Plant	518,917	602,696	158,087

BUDGET SUMMARY BY FUNCTION

Code	Function Name	FY17 Actual	FY18 Budget	FY19 Proposed
2610	Operation of Buildings	599,541	611,551	608,068
2620	Care/Upkeep Buildings	5,716,265	6,059,990	5,845,752
2630	Care/Upkeep Grounds	148,490	150,000	145,000
2650	Vehicle Maintenance/Upkeep	260,542	248,527	209,239
2660	Security	14,152	25,407	32,582
2690	Preventive Maintenance	305,316	315,960	315,960
2710	Pupil Transportation Svc	1,097,939	1,288,802	1,332,916
2720	STUDENT TRANSP - FIELD TRIPS	187,593	196,615	219,003
2740	Bus Maintenance Services	51,875	165,183	72,431
2760	SAFETY	39,339	44,265	45,378
2900	Employee Ben/Central	623,380	523,210	572,850
3100	School Lunch Program	134,246	157,084	17,996
3110	Summer Food Program	0	0	0
3111	A La Carte & Catering Service	0	0	0
3112	Food Truck	0	0	0
3113	Farm to School	0	0	0
4000	Construction Activities	0	0	16,991
4300	ARCHITECTURE & ENGINEERING	0	0	0
4500	BUILDING ACQUISITION	0	0	0
4700	BUILDING IMPROVEMENTS	705,775	0	75,000
5100	Debt Service	3,328,096	3,371,078	3,806,292
5200	Repayments to Funding Source	27,693	0	0
5210	Prior Year Adjustments	14,813	0	0
5310	Fund Transfers	2,559,238	1,079,216	1,167,000
5390	Fund Transfers - Other	650,000	650,000	650,000
	CONTINGENCY	0	335,000	300,000
	CONTACT SETTLEMENTS	0	750,000	0
	STATE HEALTH CARE RECAPTURE	0	0	173,010
	TOTAL	81,634,335	85,544,586	84,997,349

Line Item Budget

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
1100	TOTAL REGULAR INSTRUCTION	27,970,498	29,251,683	29,906,863
0100	SALARY - PERSONAL SVC	102,464	244,131	312,688
0101	SALARY - TEACHERS	17,638,710	17,984,590	18,986,643
0102	SALARY - AIDES	324,850	258,096	228,997
0103	SALARY - SUBSTITUTES	194,924	263,834	248,889
0104	SALARY - TUTORS	32,439	29,141	16,099
0108	SALARY - LIAISONS	30	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	82,721	161,038	163,661
0135	SALARY - EXTRA HOURS	385	180	458
0151	STIPENDS	280	400	0
0170	HEALTH PAYBACK	168,277	0	162,565
0201	DENTAL INSURANCE	228,682	246,805	232,620
0205	LIFE INSURANCE	59,891	40,522	33,218
0211	HEALTH INSURANCE	3,464,420	3,604,857	2,464,818
0216	HRA	0	0	706,637
0220	SOCIAL SECURITY	1,359,643	1,462,835	1,538,596
0232	OPEB ASSESSMENT	21,008	25,298	51,519
0240	CITY RETIREMENT PENSION	61,983	55,637	66,586
0250	TUITION REIMBURSEMENT	111,709	154,330	157,417
0270	WORKERS COMPENSATION	225,618	287,711	292,810
0290	HEALTH PAYBACK	0	146,425	0
0300	PROFESSIONAL/TECH SERVICES	164,088	220,336	203,336
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	1,014,452	1,252,273	12,853
0321	KELLY SUB SERVICES	338,503	394,304	354,304
0330	OTHER PROF SERVICES	10,525	10,975	1,251,270
0340	TECH SERV/PROF TECH SERV	1,308	1,613	1,613
0421	DISPOSAL SERVICES	0	0	200
0430	CONT REP/MAINT SERV	119,623	161,562	139,675
0440	RENTALS	447	8,223	8,223
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	751	751
0518	STUDENT BUS TICKETS	0	0	0
0530	COMMUNICATIONS	0	0	800
0531	TELEPHONE	0	800	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	5,601	17,983	17,983
0560	TUITION SCHOOL CHOICE	11,730	45,000	45,000
0561	TUITION IN STATE	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	0	0	0
0568	TECH CTR TUIT PD BY STATE	604,358	590,447	640,812
0569	TECH CTR TUITION	759,849	742,357	728,029
0580	TRAVEL/CONF	1,972	4,306	4,306
0590	MISCELLANEOUS PURCH SERV	940	2,023	873
0600	SUPPLIES/MATERIALS	264,843	305,999	307,299
0610	MISC SUPPLIES	239	239	239
0626	GASOLINE	0	2,500	2,500
0630	FOOD	0	2,596	0
0640	BOOKS/PERIODICALS	44,519	48,071	48,071
0650	AUDIOVISUAL MATERIALS	16,558	22,964	22,964
0660	MANIPULATIVE DEVICES	1,121	1,813	1,450
0670	COMPUTER SOFTWARE	20,065	23,621	23,621
0673	SMALL EQUIPMENT	505,792	413,826	415,202
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	5,934	11,270	11,270
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
1200	TOTAL SPECIAL ED. INSTRUCTION	11,658,763	13,419,671	13,422,522
0100	SALARY - PERSONAL SVC	218,864	286,780	222,509
0101	SALARY - TEACHERS	3,345,543	3,943,262	3,946,100
0102	SALARY - AIDES	2,438,753	2,782,160	2,920,057
0103	SALARY - SUBSTITUTES	16,945	30,425	30,425
0104	SALARY - TUTORS	9,345	24,860	15,000
0105	SALARY - TRANSLATORS	2,741	8,000	0
0108	SALARY - LIAISONS	1,593	3,000	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0120	TEMPORARY EMPLOYEE	8,694	11,050	11,500
0130	SALARY - OVERTIME	0	0	0
0135	SALARY - EXTRA HOURS	5,328	1,626	4,316
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	1,788	0	0
0170	HEALTH PAYBACK	63,879	0	63,973
0201	DENTAL INSURANCE	72,108	98,140	75,237
0205	LIFE INSURANCE	13,031	20,174	13,812

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0211	HEALTH INSURANCE	1,274,047	1,633,676	924,902
0216	HRA	0	0	323,094
0220	SOCIAL SECURITY	449,147	545,894	551,462
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	5,869	8,723	13,532
0240	CITY RETIREMENT PENSION	72,547	78,574	115,661
0250	TUITION REIMBURSEMENT	22,992	35,717	36,431
0270	WORKERS COMPENSATION	74,216	107,008	106,105
0290	HEALTH PAYBACK	0	87,597	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0321	KELLY SUB SERVICES	108,915	107,745	87,745
0330	OTHER PROF SERVICES	1,228,750	1,484,710	1,671,110
0400	PURCH PROP/SERVICES	0	0	0
0421	DISPOSAL SERVICES	140	50	50
0430	CONT REP/MAINT SERV	0	0	0
0510	TRANSPORTATION	15	0	0
0530	COMMUNICATIONS	0	103	103
0540	ADVERTISING	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	2,176,200	2,050,000	2,214,000
0580	TRAVEL/CONF	5,061	6,305	6,305
0590	MISCELLANEOUS PURCH SERV	0	0	0
0592	SERVICES PURCHASED FROM LEA	391	0	0
0600	SUPPLIES/MATERIALS	27,668	40,777	47,327
0610	MISC SUPPLIES	0	0	0
0630	FOOD	0	1,550	0
0640	BOOKS/PERIODICALS	0	932	932
0660	MANIPULATIVE DEVICES	0	2,310	2,310
0670	COMPUTER SOFTWARE	4,954	5,080	5,080
0673	SMALL EQUIPMENT	2,215	10,893	10,893
0730	EQUIPMENT	6,849	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	174	2,550	2,550
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
1300	TOTAL TECH ED INSTRUCTION	0	11,330	0
0510	TRANSPORTATION	0	11,330	0
1410	TOTAL CO-CURRICULAR INSTRUCTION	145,159	153,290	160,184
0120	TEMPORARY EMPLOYEE	129,516	131,424	137,934
0151	STIPENDS	0	0	0
0205	LIFE INSURANCE	0	74	0
0211	HEALTH INSURANCE	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0220	SOCIAL SECURITY	9,663	10,054	10,552
0270	WORKERS COMPENSATION	1,583	85	0
0300	PROFESSIONAL/TECH SERVICES	0	3,900	3,900
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	393	393	393
0425	UNIFORMS	94	100	0
0430	CONT REP/MAINT SERV	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	1,485	1,530
0550	PRINTING/BINDING	0	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	0	900	900
0673	SMALL EQUIPMENT	3,296	4,000	4,100
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	615	875	875
1420	TOTAL ATHLETICS INSTRUCTION	623,698	647,115	674,249
0100	SALARY - PERSONAL SVC	19,890	0	25,608
0109	SALARY - COACHES	315,349	325,544	338,474
0111	SALARY - ADMIN/DIRECTOR	65,485	65,485	68,461
0120	TEMPORARY EMPLOYEE	22,499	25,256	24,540
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	461	475	461
0205	LIFE INSURANCE	147	147	0
0211	HEALTH INSURANCE	7,675	7,828	5,600
0216	HRA	0	0	2,024
0220	SOCIAL SECURITY	32,273	31,846	34,967
0240	CITY RETIREMENT PENSION	11,868	12,573	12,460
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	5,196	1,015	1,421
0300	PROFESSIONAL/TECH SERVICES	58,759	57,866	60,039
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	180	250	5,850
0425	UNIFORMS	0	0	0
0430	CONT REP/MAINT SERV	7,530	7,776	7,776
0440	RENTALS	17,735	22,000	22,000
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	0	0
0511	TRANSPORTATION - PUBLIC VT LEA	0	0	0
0530	COMMUNICATIONS	0	0	240
0531	TELEPHONE	0	240	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0580	TRAVEL/CONF	1,587	1,548	1,548
0590	MISCELLANEOUS PURCH SERV	4,732	5,600	0
0600	SUPPLIES/MATERIALS	23,190	34,968	35,018
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	6,200	3,101	3,101
0720	REPAIRS	0	0	0
0730	EQUIPMENT	0	20,000	0
0810	DUES & FEES	22,942	23,598	24,660
1450	TOTAL AFTERSCHOOL PROGRAMS	140,944	32,955	39,821
0100	SALARY - PERSONAL SVC	76,932	0	0
0101	SALARY - TEACHERS	0	0	0
0108	SALARY - LIAISONS	0	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	2,010	0	0
0121	TEMP SALARY TEACHERS	0	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	3,771	0	0
0201	DENTAL INSURANCE	664	0	0
0205	LIFE INSURANCE	188	0	0
0211	HEALTH INSURANCE	6,845	0	0
0212	HEALTH INS - AIDES	0	0	0
0220	SOCIAL SECURITY	5,537	0	0
0240	CITY RETIREMENT PENSION	13,584	0	0
0250	TUITION REIMBURSEMENT	0	375	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	12	0	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	640	0	0
0330	OTHER PROF SERVICES	0	0	1,200
0440	RENTALS	1,025	90	0
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	0	175	500
0531	TELEPHONE	7,351	7,000	8,000
0540	ADVERTISING	270	320	3,000
0550	PRINTING/BINDING	433	565	900
0560	TUITION SCHOOL CHOICE	0	0	0
0580	TRAVEL/CONF	67	177	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0600	SUPPLIES/MATERIALS	16,166	16,671	16,921
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	4,500	6,500	7,200
0673	SMALL EQUIPMENT	289	680	0
0730	EQUIPMENT	0	0	2,000
0810	DUES & FEES	662	402	100
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
1600	TOTAL CONTINUING EDUCATION	0	0	0
0101	SALARY - TEACHERS	0	0	0
1700	TOTAL SUMMER SCHOOL	0	0	0
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0
0108	SALARY - LIAISONS	0	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0518	STUDENT BUS TICKETS	0	0	0
0580	TRAVEL/CONF	0	0	0
2100	TOTAL STUDENT SUPPORT SERVICES	332,264	376,290	580,683
0100	SALARY - PERSONAL SVC	51,978	51,850	56,938
0101	SALARY - TEACHERS	111,630	111,735	133,517
0104	SALARY - TUTORS	0	0	0
0108	SALARY - LIAISONS	16,665	63,014	191,489
0120	TEMPORARY EMPLOYEE	7,926	30,000	30,000
0130	SALARY - OVERTIME	0	0	0
0135	SALARY - EXTRA HOURS	423	0	423
0151	STIPENDS	30	1,092	1,100
0170	HEALTH PAYBACK	5,244	0	2,032
0201	DENTAL INSURANCE	1,518	3,777	6,563
0205	LIFE INSURANCE	343	813	1,101
0211	HEALTH INSURANCE	22,099	21,447	42,313
0216	HRA	0	0	15,607
0220	SOCIAL SECURITY	13,557	19,713	31,786
0240	CITY RETIREMENT PENSION	54,654	18,562	13,474
0250	TUITION REIMBURSEMENT	975	0	0
0270	WORKERS COMPENSATION	2,312	3,445	3,499
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	220	220	220
0321	KELLY SUB SERVICES	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0330	OTHER PROF SERVICES	5,063	5,000	5,000
0530	COMMUNICATIONS	0	0	8,000
0531	TELEPHONE	8,148	8,000	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	1,122	3,000	3,000
0600	SUPPLIES/MATERIALS	27,680	34,108	34,108
0640	BOOKS/PERIODICALS	75	243	243
0673	SMALL EQUIPMENT	603	270	270
2110	TOTAL ATTENDANCE SERVICES	108,264	113,218	111,603
0100	SALARY - PERSONAL SVC	66,672	69,027	69,291
0112	SALARY - ADMIN ASSISTANT	0	0	0
0170	HEALTH PAYBACK	2,122	0	2,122
0201	DENTAL INSURANCE	1,412	1,454	1,411
0205	LIFE INSURANCE	150	221	147
0211	HEALTH INSURANCE	20,223	20,628	15,511
0216	HRA	0	0	3,956
0220	SOCIAL SECURITY	4,958	5,443	5,463
0240	CITY RETIREMENT PENSION	11,908	13,253	12,611
0270	WORKERS COMPENSATION	819	1,070	1,090
0290	HEALTH PAYBACK	0	2,122	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0810	DUES & FEES	0	0	0
2113	TOTAL SOCIAL WORK SERVICES	127,307	134,000	134,000
0101	SALARY - TEACHERS	57,563	0	0
0201	DENTAL INSURANCE	1,412	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	19,930	0	0
0220	SOCIAL SECURITY	4,077	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	325	0	0
0270	WORKERS COMPENSATION	0	0	0
0300	PROFESSIONAL/TECH SERVICES	44,000	134,000	134,000
2120	TOTAL GUIDANCE	1,501,824	1,576,188	1,522,291
0101	SALARY - TEACHERS	937,528	942,279	937,027
0103	SALARY - SUBSTITUTES	0	20,800	20,800
0111	SALARY - ADMIN/DIRECTOR	60,450	55,670	78,321

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0112	SALARY - ADMIN ASSISTANT	134,702	148,125	145,707
0135	SALARY - EXTRA HOURS	0	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	18,493	0	22,323
0201	DENTAL INSURANCE	9,800	11,388	12,915
0205	LIFE INSURANCE	2,215	2,499	1,911
0211	HEALTH INSURANCE	207,580	220,475	114,418
0216	HRA	0	0	32,568
0220	SOCIAL SECURITY	84,386	90,681	91,827
0232	OPEB ASSESSMENT	1,097	1,710	4,511
0240	CITY RETIREMENT PENSION	18,120	25,926	21,581
0250	TUITION REIMBURSEMENT	2,546	7,226	7,371
0270	WORKERS COMPENSATION	13,907	17,693	17,789
0290	HEALTH PAYBACK	0	18,493	0
0320	PROFESSIONAL-EDUCATION	100	100	100
0330	OTHER PROF SERVICES	100	0	0
0421	DISPOSAL SERVICES	0	0	0
0580	TRAVEL/CONF	379	610	610
0590	MISCELLANEOUS PURCH SERV	140	208	208
0600	SUPPLIES/MATERIALS	6,499	8,347	8,347
0640	BOOKS/PERIODICALS	265	2,199	2,199
0670	COMPUTER SOFTWARE	525	525	525
0673	SMALL EQUIPMENT	736	0	0
0810	DUES & FEES	2,257	1,234	1,234
2121	TOTAL DIVERSITY & EQUITY	152,891	188,817	222,310
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	91,178	91,178	95,322
0120	TEMPORARY EMPLOYEE	250	0	0
0151	STIPENDS	0	14,000	0
0201	DENTAL INSURANCE	1,411	1,454	1,411
0205	LIFE INSURANCE	147	147	147
0211	HEALTH INSURANCE	7,675	7,828	5,600
0216	HRA	0	0	3,450
0220	SOCIAL SECURITY	6,867	8,046	7,292
0240	CITY RETIREMENT PENSION	16,524	17,506	17,349
0250	TUITION REIMBURSEMENT	0	1,944	1,983
0270	WORKERS COMPENSATION	1,123	1,413	1,456
0300	PROFESSIONAL/TECH SERVICES	12,032	0	0
0320	PROFESSIONAL-EDUCATION	2,285	22,000	73,000
0321	KELLY SUB SERVICES	422	7,500	3,500

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0469	MISCELLANEOUS	0	0	0
0530	COMMUNICATIONS	0	0	2,500
0531	TELEPHONE	3,870	2,500	0
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	5,694	2,800	2,800
0600	SUPPLIES/MATERIALS	1,222	5,000	1,000
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	0	2,500	2,500
0810	DUES & FEES	2,190	3,000	3,000
2123	TOTAL ASSESSMENT SERVICES	1,643	1,643	1,643
0120	TEMPORARY EMPLOYEE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0600	SUPPLIES/MATERIALS	1,643	1,643	1,643
2130	TOTAL HEALTH SERVICES	923,932	962,689	952,991
0100	SALARY - PERSONAL SVC	25,995	25,995	27,162
0101	SALARY - TEACHERS	645,178	640,405	684,735
0103	SALARY - SUBSTITUTES	42,169	39,024	39,024
0120	TEMPORARY EMPLOYEE	1,944	3,000	3,000
0151	STIPENDS	0	2,500	2,500
0170	HEALTH PAYBACK	12,113	0	13,159
0201	DENTAL INSURANCE	9,192	8,480	8,706
0205	LIFE INSURANCE	1,324	2,058	1,176
0211	HEALTH INSURANCE	100,558	110,882	52,192
0216	HRA	0	0	16,229
0220	SOCIAL SECURITY	52,969	55,296	58,580
0232	OPEB ASSESSMENT	1,097	1,710	1,504
0240	CITY RETIREMENT PENSION	4,711	4,991	4,944
0250	TUITION REIMBURSEMENT	8,987	6,322	6,448
0270	WORKERS COMPENSATION	8,782	10,329	10,753
0290	HEALTH PAYBACK	0	11,905	0
0300	PROFESSIONAL/TECH SERVICES	0	23,287	6,376
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	8,913	15,710	15,710
0640	BOOKS/PERIODICALS	0	58	58
0673	SMALL EQUIPMENT	0	736	736
0674	EQUIPMENT REPAIR	0	0	0
0730	EQUIPMENT	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
2140	TOTAL PSYCHOLOGICAL SERVICES	747,991	850,182	820,243
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	565,339	636,985	673,095
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0170	HEALTH PAYBACK	1,074	0	3,839
0201	DENTAL INSURANCE	6,300	7,712	6,204
0205	LIFE INSURANCE	1,087	1,470	1,176
0211	HEALTH INSURANCE	102,405	133,226	45,916
0216	HRA	0	0	17,388
0220	SOCIAL SECURITY	41,870	48,729	51,785
0232	OPEB ASSESSMENT	5,485	10,262	9,022
0250	TUITION REIMBURSEMENT	2,780	639	652
0270	WORKERS COMPENSATION	6,941	9,799	9,806
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	12,909	0	0
0530	COMMUNICATIONS	0	0	1,360
0531	TELEPHONE	0	1,360	0
0600	SUPPLIES/MATERIALS	1,800	0	0
2150	TOTAL SPEECH & LANGUAGE SERVICES	1,331,866	1,731,594	1,528,216
0100	SALARY - PERSONAL SVC	66,542	93,431	73,324
0101	SALARY - TEACHERS	818,979	1,024,331	949,419
0102	SALARY - AIDES	0	0	0
0103	SALARY - SUBSTITUTES	10,319	15,600	15,600
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	15,172	0	16,349
0201	DENTAL INSURANCE	10,372	15,235	14,000
0205	LIFE INSURANCE	1,979	2,940	2,352
0211	HEALTH INSURANCE	137,292	244,378	107,367
0216	HRA	0	0	36,892
0220	SOCIAL SECURITY	67,425	87,537	137,282
0232	OPEB ASSESSMENT	5,485	11,843	13,532
0240	CITY RETIREMENT PENSION	12,818	11,113	13,979
0250	TUITION REIMBURSEMENT	9,568	9,368	9,555
0270	WORKERS COMPENSATION	10,990	17,093	15,456
0290	HEALTH PAYBACK	0	10,919	0
0300	PROFESSIONAL/TECH SERVICES	9,052	20,750	20,750
0321	KELLY SUB SERVICES	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0330	OTHER PROF SERVICES	146,423	155,000	90,300
0430	CONT REP/MAINT SERV	0	0	0
0580	TRAVEL/CONF	130	673	673
0600	SUPPLIES/MATERIALS	9,318	9,084	9,084
0673	SMALL EQUIPMENT	0	2,300	2,300
0730	EQUIPMENT	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
2160	TOTAL OCCUPATIONAL THERAPY	125,346	210,191	127,482
0100	SALARY - PERSONAL SVC	77,987	125,950	82,420
0101	SALARY - TEACHERS	1,800	2,800	0
0151	STIPENDS	1,800	0	0
0201	DENTAL INSURANCE	1,367	2,908	1,411
0205	LIFE INSURANCE	127	294	147
0211	HEALTH INSURANCE	20,223	41,255	15,511
0216	HRA	0	0	3,956
0220	SOCIAL SECURITY	5,956	9,849	6,305
0240	CITY RETIREMENT PENSION	14,134	24,182	15,000
0270	WORKERS COMPENSATION	980	1,952	1,731
0580	TRAVEL/CONF	973	1,000	1,000
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	0	0	0
2190	TOTAL PHYSICAL THERAPY	62,029	91,379	68,919
0100	SALARY - PERSONAL SVC	45,598	65,661	47,670
0101	SALARY - TEACHERS	810	810	0
0151	STIPENDS	850	0	0
0201	DENTAL INSURANCE	1,025	1,178	1,059
0205	LIFE INSURANCE	95	119	110
0211	HEALTH INSURANCE	8,960	16,708	11,634
0216	HRA	0	0	2,967
0220	SOCIAL SECURITY	3,176	5,085	3,647
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	570	1,018	1,033
0580	TRAVEL/CONF	756	300	300
0600	SUPPLIES/MATERIALS	189	500	500
2200	TOTAL INSTRUCTIONAL SUPPORTS	5,873	3,600	4,677
0103	SALARY - SUBSTITUTES	0	0	0
0151	STIPENDS	1,000	0	1,000
0205	LIFE INSURANCE	0	0	0
0220	SOCIAL SECURITY	77	0	77
0270	WORKERS COMPENSATION	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	3,150	0	0
0600	SUPPLIES/MATERIALS	1,646	3,600	3,600
2210	TOTAL CURRICULUM/STAFF TRAINING	956,233	1,026,388	1,290,861
0100	SALARY - PERSONAL SVC	24,677	24,676	71,798
0101	SALARY - TEACHERS	116,616	116,616	215,934
0103	SALARY - SUBSTITUTES	0	0	0
0109	SALARY - COACHES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	200,441	197,380	219,811
0112	SALARY - ADMIN ASSISTANT	52,436	52,436	54,689
0120	TEMPORARY EMPLOYEE	0	20,000	20,000
0151	STIPENDS	75,840	74,209	113,059
0170	HEALTH PAYBACK	8,258	0	5,056
0201	DENTAL INSURANCE	6,223	6,410	7,095
0205	LIFE INSURANCE	685	676	706
0211	HEALTH INSURANCE	37,332	33,843	47,543
0216	HRA	0	0	14,343
0220	SOCIAL SECURITY	35,722	38,815	53,577
0240	CITY RETIREMENT PENSION	52,769	30,786	30,485
0250	TUITION REIMBURSEMENT	1,887	0	0
0270	WORKERS COMPENSATION	4,840	5,405	6,195
0290	HEALTH PAYBACK	0	22,065	0
0300	PROFESSIONAL/TECH SERVICES	46,911	80,125	50,125
0320	PROFESSIONAL-EDUCATION	94,058	61,202	61,202
0321	KELLY SUB SERVICES	15,838	14,305	14,305
0330	OTHER PROF SERVICES	82,819	97,942	95,442
0430	CONT REP/MAINT SERV	0	0	0
0440	RENTALS	1,425	800	800
0530	COMMUNICATIONS	0	175	2,425
0531	TELEPHONE	2,014	2,250	0
0550	PRINTING/BINDING	660	1,245	1,245
0580	TRAVEL/CONF	7,087	16,200	16,200
0600	SUPPLIES/MATERIALS	20,041	44,347	59,347
0640	BOOKS/PERIODICALS	33,949	48,800	88,800
0670	COMPUTER SOFTWARE	11,118	3,775	3,775
0673	SMALL EQUIPMENT	6,537	6,989	6,989
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	16,052	24,916	29,916
2220	TOTAL LIBRARY/MEDIA	974,282	1,115,838	1,144,928

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	563,304	654,272	675,798
0102	SALARY - AIDES	129,366	129,245	137,340
0103	SALARY - SUBSTITUTES	221	210	210
0170	HEALTH PAYBACK	11,710	0	11,241
0201	DENTAL INSURANCE	7,145	9,429	10,076
0205	LIFE INSURANCE	1,678	1,767	1,397
0211	HEALTH INSURANCE	112,249	141,157	103,765
0216	HRA	0	0	33,212
0220	SOCIAL SECURITY	52,139	61,197	63,081
0232	OPEB ASSESSMENT	0	0	1,504
0240	CITY RETIREMENT PENSION	21,478	13,599	18,515
0250	TUITION REIMBURSEMENT	762	2,376	2,424
0270	WORKERS COMPENSATION	8,507	12,145	12,211
0290	HEALTH PAYBACK	0	16,239	0
0321	KELLY SUB SERVICES	0	106	106
0330	OTHER PROF SERVICES	250	250	250
0430	CONT REP/MAINT SERV	11,280	12,453	12,407
0580	TRAVEL/CONF	77	0	0
0590	MISCELLANEOUS PURCH SERV	220	220	220
0600	SUPPLIES/MATERIALS	10,889	12,060	12,060
0610	MISC SUPPLIES	447	560	560
0640	BOOKS/PERIODICALS	39,492	42,247	42,247
0650	AUDIOVISUAL MATERIALS	2,409	5,094	5,094
0670	COMPUTER SOFTWARE	544	1,015	1,015
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	116	195	195
2223	TOTAL AUDIO VISUAL	155,469	218,510	215,615
0100	SALARY - PERSONAL SVC	98,497	135,400	151,530
0130	SALARY - OVERTIME	0	0	0
0201	DENTAL INSURANCE	2,009	2,908	2,823
0205	LIFE INSURANCE	213	294	294
0211	HEALTH INSURANCE	28,779	41,255	15,511
0216	HRA	0	0	3,956
0220	SOCIAL SECURITY	6,911	10,358	11,592
0240	CITY RETIREMENT PENSION	17,851	25,997	27,578
0270	WORKERS COMPENSATION	1,209	2,099	2,130
0618	LAMPING LIGHT BULBS	0	200	200
2225	TOTAL COMPUTER INSTRUCTION	731,389	858,307	842,887

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0100	SALARY - PERSONAL SVC	442,222	502,781	505,197
0103	SALARY - SUBSTITUTES	0	0	0
0120	TEMPORARY EMPLOYEE	2,432	0	0
0151	STIPENDS	517	0	0
0170	HEALTH PAYBACK	1,558	0	1,558
0201	DENTAL INSURANCE	2,847	3,827	3,254
0205	LIFE INSURANCE	1,197	1,470	1,029
0211	HEALTH INSURANCE	54,119	66,413	47,415
0216	HRA	0	0	15,640
0220	SOCIAL SECURITY	33,100	38,744	38,767
0240	CITY RETIREMENT PENSION	78,754	96,534	84,810
0270	WORKERS COMPENSATION	5,459	7,793	8,153
0290	HEALTH PAYBACK	0	3,683	0
0320	PROFESSIONAL-EDUCATION	9,073	13,000	13,000
0321	KELLY SUB SERVICES	0	0	0
0340	TECH SERV/PROF TECH SERV	0	0	0
0430	CONT REP/MAINT SERV	44,660	37,000	37,000
0530	COMMUNICATIONS	0	0	0
0600	SUPPLIES/MATERIALS	5,274	8,963	8,963
0640	BOOKS/PERIODICALS	22	500	500
0650	AUDIOVISUAL MATERIALS	20,794	25,975	25,975
0670	COMPUTER SOFTWARE	20,629	34,800	34,800
0673	SMALL EQUIPMENT	0	0	0
0674	EQUIPMENT REPAIR	3,145	11,825	11,825
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	5,585	5,000	5,000
2229	TOTAL TECHNOLOGY SUPPORTS	197,893	187,326	48,079
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	114,148	114,148	0
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	1,821	0	0
0201	DENTAL INSURANCE	1,187	898	0
0205	LIFE INSURANCE	147	147	0
0211	HEALTH INSURANCE	17,226	15,387	0
0216	HRA	0	0	0
0220	SOCIAL SECURITY	8,615	8,732	0
0250	TUITION REIMBURSEMENT	0	1,944	1,983
0270	WORKERS COMPENSATION	1,402	1,769	1,796
0300	PROFESSIONAL/TECH SERVICES	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0530	COMMUNICATIONS	0	0	37,800
0531	TELEPHONE	22,075	37,800	0
0580	TRAVEL/CONF	5,342	6,500	6,500
0600	SUPPLIES/MATERIALS	0	0	0
0650	AUDIOVISUAL MATERIALS	0	0	0
0670	COMPUTER SOFTWARE	0	0	0
0730	EQUIPMENT	25,931	0	0
2310	TOTAL SCHOOL BOARD	32,563	71,173	50,635
0120	TEMPORARY EMPLOYEE	454	1,000	500
0130	SALARY - OVERTIME	518	500	500
0151	STIPENDS	0	0	0
0220	SOCIAL SECURITY	74	115	77
0270	WORKERS COMPENSATION	6	0	0
0320	PROFESSIONAL-EDUCATION	225	0	0
0321	KELLY SUB SERVICES	0	1,000	1,000
0330	OTHER PROF SERVICES	21,118	50,000	30,000
0341	AUDIT SERVICES	0	0	0
0440	RENTALS	0	610	610
0522	LIABILITY INSURANCE	0	0	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	3,640	3,585	3,585
0580	TRAVEL/CONF	1,374	4,000	4,000
0600	SUPPLIES/MATERIALS	2,221	3,890	3,890
0810	DUES & FEES	2,934	6,473	6,473
0890	MISCELLANEOUS	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
2315	TOTAL LEGAL SERVICES	279,694	215,000	225,000
0330	OTHER PROF SERVICES	47,403	0	20,000
0360	LEGAL SERVICES	232,292	215,000	205,000
2317	TOTAL AUDIT SERVICES	25,925	45,000	45,000
0341	AUDIT SERVICES	25,925	45,000	0
0370	AUDIT SERVICES	0	0	45,000
2320	TOTAL SUPERINTENDENT OFFICE	359,553	380,051	387,423
0111	SALARY - ADMIN/DIRECTOR	175,313	154,836	161,092
0112	SALARY - ADMIN ASSISTANT	71,767	86,080	84,494
0120	TEMPORARY EMPLOYEE	359	260	400
0130	SALARY - OVERTIME	1,571	1,000	1,000
0151	STIPENDS	3,400	6,000	4,500

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0170	HEALTH PAYBACK	799	0	0
0201	DENTAL INSURANCE	1,996	3,145	1,872
0205	LIFE INSURANCE	337	368	294
0211	HEALTH INSURANCE	24,700	28,456	21,111
0216	HRA	0	0	5,474
0220	SOCIAL SECURITY	16,253	18,656	19,239
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	1,097	1,710	1,504
0240	CITY RETIREMENT PENSION	4,563	15,339	10,465
0270	WORKERS COMPENSATION	3,038	3,638	3,301
0290	HEALTH PAYBACK	0	1,886	0
0300	PROFESSIONAL/TECH SERVICES	9,106	22,256	36,256
0320	PROFESSIONAL-EDUCATION	0	0	0
0321	KELLY SUB SERVICES	0	0	0
0530	COMMUNICATIONS	30	120	2,320
0531	TELEPHONE	2,532	2,200	0
0550	PRINTING/BINDING	924	3,000	3,000
0580	TRAVEL/CONF	10,210	6,215	6,215
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	11,709	6,880	6,880
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	136	670	670
0673	SMALL EQUIPMENT	3,041	930	930
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	16,670	16,406	16,406
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
2322	TOTAL COMMUNITY RELATIONS	0	0	98,320
0100	SALARY - PERSONAL SVC	0	0	57,500
0201	DENTAL INSURANCE	0	0	872
0205	LIFE INSURANCE	0	0	147
0211	HEALTH INSURANCE	0	0	10,517
0216	HRA	0	0	3,956
0220	SOCIAL SECURITY	0	0	4,399
0240	CITY RETIREMENT PENSION	0	0	10,465
0270	WORKERS COMPENSATION	0	0	865
0330	OTHER PROF SERVICES	0	0	9,600
2410	TOTAL SCHOOL BUILDING ADMIN	2,633,479	2,962,642	2,805,384
0100	SALARY - PERSONAL SVC	0	0	0
0103	SALARY - SUBSTITUTES	20,748	64,150	49,150
0111	SALARY - ADMIN/DIRECTOR	1,371,845	1,511,392	1,396,494

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0112	SALARY - ADMIN ASSISTANT	463,577	501,193	524,679
0120	TEMPORARY EMPLOYEE	5,643	4,000	4,000
0130	SALARY - OVERTIME	4,895	3,000	3,000
0135	SALARY - EXTRA HOURS	130	0	130
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	8,946	0	12,776
0201	DENTAL INSURANCE	23,129	24,911	26,847
0202	DENTAL INS - AIDES	0	0	0
0205	LIFE INSURANCE	3,628	4,337	3,308
0211	HEALTH INSURANCE	360,755	384,635	257,615
0216	HRA	0	0	75,164
0220	SOCIAL SECURITY	137,536	159,698	151,960
0232	OPEB ASSESSMENT	2,194	3,421	6,014
0240	CITY RETIREMENT PENSION	76,033	89,700	92,812
0250	TUITION REIMBURSEMENT	19,845	44,712	45,249
0270	WORKERS COMPENSATION	22,849	31,428	29,735
0290	HEALTH PAYBACK	0	9,125	0
0291	GOLDEN HANDSHAKE	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	850	0	0
0330	OTHER PROF SERVICES	525	0	0
0421	DISPOSAL SERVICES	20	40	60
0430	CONT REP/MAINT SERV	9,634	11,565	10,724
0440	RENTALS	1,637	4,252	4,252
0530	COMMUNICATIONS	16,161	20,640	68,785
0531	TELEPHONE	56,859	57,841	9,695
0550	PRINTING/BINDING	832	1,084	1,084
0580	TRAVEL/CONF	1,334	1,565	1,915
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	9,208	9,698	9,678
0640	BOOKS/PERIODICALS	829	895	895
0670	COMPUTER SOFTWARE	56	56	56
0673	SMALL EQUIPMENT	2,814	3,092	3,092
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	10,967	16,213	16,213
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
2420	TOTAL SPECIAL ED. ADMIN	388,579	621,774	608,381
0100	SALARY - PERSONAL SVC	0	0	21,630
0101	SALARY - TEACHERS	265	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	148,914	244,593	235,811
0112	SALARY - ADMIN ASSISTANT	93,094	143,111	137,066
0120	TEMPORARY EMPLOYEE	0	13,000	8,000
0130	SALARY - OVERTIME	330	1,000	1,000
0135	SALARY - EXTRA HOURS	2,734	1,000	3,000
0151	STIPENDS	1,363	0	0
0170	HEALTH PAYBACK	0	0	5,056
0201	DENTAL INSURANCE	4,004	6,598	4,979
0205	LIFE INSURANCE	421	864	717
0211	HEALTH INSURANCE	57,432	94,342	52,737
0216	HRA	0	0	15,008
0220	SOCIAL SECURITY	17,383	31,095	31,485
0232	OPEB ASSESSMENT	0	0	0
0240	CITY RETIREMENT PENSION	23,467	20,815	28,883
0250	TUITION REIMBURSEMENT	0	3,888	3,966
0270	WORKERS COMPENSATION	3,008	6,009	5,794
0290	HEALTH PAYBACK	0	3,771	0
0330	OTHER PROF SERVICES	22,260	22,500	22,500
0430	CONT REP/MAINT SERV	4,070	7,031	8,578
0510	TRANSPORTATION	0	0	0
0521	PROPERTY INSURANCE	746	768	783
0530	COMMUNICATIONS	225	200	10,532
0531	TELEPHONE	6,096	10,332	0
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	794	2,065	2,065
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	1,238	8,576	8,576
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	495	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	240	215	215
2490	TOTAL OTHER SUPPORTS SERVICES	134,326	6,948	160,275
0111	SALARY - ADMIN/DIRECTOR	97,342	0	126,523
0151	STIPENDS	6,315	0	0
0201	DENTAL INSURANCE	727	0	872
0205	LIFE INSURANCE	123	0	147
0211	HEALTH INSURANCE	12,571	0	10,387
0216	HRA	0	0	3,864

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0220	SOCIAL SECURITY	7,749	0	9,679
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	1,195	0	1,856
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0440	RENTALS	2,852	2,699	2,699
0590	MISCELLANEOUS PURCH SERV	1,300	1,218	1,218
0600	SUPPLIES/MATERIALS	4,152	3,031	3,031
2510	TOTAL FISCAL SERVICES	769,928	812,522	784,676
0100	SALARY - PERSONAL SVC	0	0	59,740
0111	SALARY - ADMIN/DIRECTOR	188,933	195,748	119,688
0112	SALARY - ADMIN ASSISTANT	219,996	216,995	247,224
0120	TEMPORARY EMPLOYEE	0	4,198	4,198
0130	SALARY - OVERTIME	3,160	5,000	5,000
0201	DENTAL INSURANCE	6,371	6,633	6,439
0205	LIFE INSURANCE	894	882	735
0211	HEALTH INSURANCE	109,829	113,285	71,482
0216	HRA	0	0	20,838
0220	SOCIAL SECURITY	29,705	32,279	33,343
0240	CITY RETIREMENT PENSION	57,715	79,247	77,651
0250	TUITION REIMBURSEMENT	1,305	3,888	3,966
0270	WORKERS COMPENSATION	5,021	6,398	6,498
0300	PROFESSIONAL/TECH SERVICES	0	29,970	9,970
0330	OTHER PROF SERVICES	61,972	30,000	30,000
0430	CONT REP/MAINT SERV	26,671	30,000	30,000
0440	RENTALS	0	0	0
0530	COMMUNICATIONS	120	0	700
0531	TELEPHONE	634	700	0
0540	ADVERTISING	1,555	0	0
0580	TRAVEL/CONF	230	6,000	6,000
0600	SUPPLIES/MATERIALS	6,436	10,000	10,000
0670	COMPUTER SOFTWARE	0	300	204
0673	SMALL EQUIPMENT	6,833	4,000	4,000
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	11,489	25,000	25,000
0830	INTEREST	490	12,000	12,000

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0890	MISCELLANEOUS	30,570	0	0
2570	TOTAL HUMAN RESOURCES	651,276	748,473	779,572
0100	SALARY - PERSONAL SVC	201,342	221,246	225,792
0111	SALARY - ADMIN/DIRECTOR	196,472	189,148	174,328
0120	TEMPORARY EMPLOYEE	10,912	7,885	7,885
0130	SALARY - OVERTIME	62	500	500
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	3,771	0	0
0201	DENTAL INSURANCE	5,894	6,683	6,489
0205	LIFE INSURANCE	949	1,029	882
0211	HEALTH INSURANCE	76,807	85,367	73,850
0216	HRA	0	0	21,896
0220	SOCIAL SECURITY	30,322	32,325	31,251
0240	CITY RETIREMENT PENSION	48,937	78,796	72,822
0250	TUITION REIMBURSEMENT	1,095	1,591	1,623
0270	WORKERS COMPENSATION	5,018	6,361	6,484
0290	HEALTH PAYBACK	0	3,771	0
0300	PROFESSIONAL/TECH SERVICES	17,770	29,363	24,363
0320	PROFESSIONAL-EDUCATION	0	3,000	10,000
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	9,092	18,087	18,087
0421	DISPOSAL SERVICES	0	0	0
0430	CONT REP/MAINT SERV	0	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	3,688	12,851	32,851
0580	TRAVEL/CONF	5,908	10,896	30,896
0590	MISCELLANEOUS PURCH SERV	0	55	55
0600	SUPPLIES/MATERIALS	7,032	8,536	7,536
0640	BOOKS/PERIODICALS	0	0	1,000
0650	AUDIOVISUAL MATERIALS	0	0	0
0670	COMPUTER SOFTWARE	13,046	5,800	5,800
0673	SMALL EQUIPMENT	5,604	4,113	4,113
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	7,554	21,000	21,000
0890	MISCELLANEOUS	0	70	70
2580	TOTAL TECHNOLOGY SERVICES	281,654	333,214	328,624
0100	SALARY - PERSONAL SVC	121,228	121,228	126,738
0201	DENTAL INSURANCE	2,660	2,352	2,284
0205	LIFE INSURANCE	300	294	294
0211	HEALTH INSURANCE	35,309	36,015	26,028

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0216	HRA	0	0	7,912
0220	SOCIAL SECURITY	8,554	9,274	9,695
0240	CITY RETIREMENT PENSION	21,970	23,276	23,066
0270	WORKERS COMPENSATION	1,488	1,879	1,907
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0340	TECH SERV/PROF TECH SERV	0	39,000	14,000
0430	CONT REP/MAINT SERV	90,145	99,896	116,700
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
2590	TOTAL GRANTS DEPARTMENT	147,428	165,865	159,172
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	78,413	78,413	81,976
0112	SALARY - ADMIN ASSISTANT	20,524	20,524	21,405
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	1,220	1,136	1,308
0205	LIFE INSURANCE	222	221	221
0211	HEALTH INSURANCE	14,505	23,081	15,082
0216	HRA	0	0	5,796
0220	SOCIAL SECURITY	7,160	7,569	7,909
0240	CITY RETIREMENT PENSION	21,650	18,996	18,815
0250	TUITION REIMBURSEMENT	500	1,944	1,983
0270	WORKERS COMPENSATION	1,215	1,534	1,577
0330	OTHER PROF SERVICES	0	9,350	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	900	900	900
0550	PRINTING/BINDING	60	60	60
0580	TRAVEL/CONF	0	400	400
0600	SUPPLIES/MATERIALS	1,059	1,140	1,140
0670	COMPUTER SOFTWARE	0	600	600
0810	DUES & FEES	0	0	0
2600	TOTAL PLANT OPERATIONS & MAINT	1,851	79,000	79,000
0330	OTHER PROF SERVICES	1,851	79,000	79,000
2610	TOTAL BUILDING OPERATIONS	599,541	595,131	591,320
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	207,635	207,635	217,072
0112	SALARY - ADMIN ASSISTANT	63,864	59,905	46,396
0120	TEMPORARY EMPLOYEE	10,757	0	0
0130	SALARY - OVERTIME	10,306	0	1,000
0151	STIPENDS	0	0	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0170	HEALTH PAYBACK	5,056	0	5,056
0201	DENTAL INSURANCE	2,283	2,352	2,284
0205	LIFE INSURANCE	591	588	441
0211	HEALTH INSURANCE	55,532	56,643	40,154
0216	HRA	0	0	11,270
0220	SOCIAL SECURITY	21,974	20,876	20,619
0240	CITY RETIREMENT PENSION	37,630	39,866	47,951
0270	WORKERS COMPENSATION	3,466	4,147	4,011
0290	HEALTH PAYBACK	0	5,353	0
0320	PROFESSIONAL-EDUCATION	1,626	0	0
0330	OTHER PROF SERVICES	41,327	30,000	30,000
0430	CONT REP/MAINT SERV	14,287	15,000	15,000
0522	LIABILITY INSURANCE	89,536	113,065	127,566
0530	COMMUNICATIONS	0	0	5,000
0531	TELEPHONE	23,441	23,000	0
0540	ADVERTISING	1,254	1,700	2,500
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	1,237	1,000	1,000
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	6,739	9,000	9,000
0810	DUES & FEES	1,000	5,000	5,000
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
2620	TOTAL BUILDING CARE/UPKEEP	5,681,612	6,059,990	5,845,752
0114	SALARY - MAINTENANCE	782,137	870,047	857,019
0115	SALARY - CUSTODIAN	1,262,416	1,338,007	1,357,936
0120	TEMPORARY EMPLOYEE	94,232	70,000	90,000
0130	SALARY - OVERTIME	57,118	60,000	55,000
0131	SALARY - MAINT OT	85,417	91,000	92,000
0132	SALARY - SECURITY OT	8,376	9,000	9,000
0133	SALARY - CUSTODIAN/RENTAL OT	32	0	0
0170	HEALTH PAYBACK	8,845	0	29,548
0201	DENTAL INSURANCE	42,829	43,541	40,983
0205	LIFE INSURANCE	6,883	12,017	6,321
0211	HEALTH INSURANCE	716,781	709,536	362,027
0216	HRA	0	0	108,836
0220	SOCIAL SECURITY	175,044	185,669	190,523
0240	CITY RETIREMENT PENSION	322,192	379,235	332,197
0270	WORKERS COMPENSATION	26,258	33,286	33,923
0290	HEALTH PAYBACK	0	3,998	0
0330	OTHER PROF SERVICES	22,874	20,000	20,000

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0342	ARCHITECTURE & ENGINEERING SVC	11,792	10,000	10,000
0411	WATER/SEWAGE	121,636	130,594	130,594
0415	OUTSIDE LIGHTING	12,271	22,195	16,200
0421	DISPOSAL SERVICES	91,156	86,000	92,000
0424	DUST MOP SERVICE	17,434	20,000	20,000
0425	UNIFORMS	7,956	0	0
0430	CONT REP/MAINT SERV	195,966	180,000	200,000
0433	FIRE ALARMS	3,645	6,000	8,000
0435	GLASS REPLACEMENT	9,455	10,000	10,000
0439	FIRE EXTINGUISHER MAINT	5,488	7,000	7,000
0440	RENTALS	6,357	6,000	6,000
0442	EQUIPMENT-LEASE/RENTAL	2,636	6,000	6,000
0521	PROPERTY INSURANCE	138,164	144,082	146,964
0539	ENERGY MANAGEMENT	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	4,731	0	5,000
0602	UNIFORMS	6,117	10,000	10,000
0611	CUSTODIAL SUPPLIES	152,559	130,000	150,000
0612	BUILDING MATERIALS	25,638	18,000	20,000
0613	PLUMBING SUPPLIES	51,056	40,000	50,000
0614	ELECTRICAL MATERIALS	52,011	40,000	50,000
0615	HARDWARE MATERIALS	35,446	30,000	35,000
0616	PAINT MATERIALS	6,774	5,000	7,000
0617	HVAC MATERIALS	46,945	45,000	48,000
0618	LAMPING LIGHT BULBS	118	5,000	5,000
0622	ELECTRICITY	653,909	748,154	723,181
0623	NATURAL GAS CONCESSION	3,206	5,000	5,000
0625	BOILER TREATMENT	950	7,000	7,000
0628	WOOD CHIPS	55,275	86,400	80,000
0629	NATURAL GAS HEAT	227,161	354,227	312,500
0673	SMALL EQUIPMENT	51,994	20,000	40,000
0679	FLOORING MATERIALS	27,042	18,000	20,000
0690	OTHER SUPPLIES MATERIALS	10,500	5,000	5,000
0730	EQUIPMENT	6,751	0	0
0731	MACHINERY	13,444	25,000	25,000
0733	FURNITURE & FIXTURES	14,594	15,000	10,000
2630	TOTAL GROUNDS CARE/UPKEEP	148,490	150,000	145,000
0422	SNOW PLOWING SERVICE	0	0	0
0426	TREE REMOVAL	0	5,000	0

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0427	PAVING SERVICE	9,402	5,000	10,000
0430	CONT REP/MAINT SERV	23,245	25,000	25,000
0442	EQUIPMENT-LEASE/RENTAL	16,938	25,000	10,000
0461	SALT & SAND	0	20,000	20,000
0462	SEED	9,000	10,000	10,000
0464	FENCING MATERIALS	0	5,000	5,000
0465	LOAM	0	0	0
0466	FILL/GRAVEL/STONE	8,873	5,000	5,000
0469	MISCELLANEOUS	0	0	0
0600	SUPPLIES/MATERIALS	48,156	15,000	25,000
0619	REPAIR PARTS	2,311	5,000	5,000
0673	SMALL EQUIPMENT	12,086	10,000	10,000
0730	EQUIPMENT	18,478	20,000	20,000
0731	MACHINERY	0	0	0
2650	TOTAL VEHICLE MAINTENANCE	260,542	248,527	202,664
0114	SALARY - MAINTENANCE	55,401	56,052	56,792
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	151	147	0
0211	HEALTH INSURANCE	21,309	21,409	15,320
0216	HRA	0	0	3,496
0220	SOCIAL SECURITY	4,217	4,288	4,345
0240	CITY RETIREMENT PENSION	10,150	10,762	10,321
0270	WORKERS COMPENSATION	680	869	891
0290	HEALTH PAYBACK	0	0	0
0430	CONT REP/MAINT SERV	7,869	3,000	3,000
0442	EQUIPMENT-LEASE/RENTAL	8,207	0	0
0521	PROPERTY INSURANCE	0	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	175	0	500
0619	REPAIR PARTS	29,074	30,000	30,000
0626	GASOLINE	35,333	35,000	36,000
0627	DIESEL FUEL	218	5,000	5,000
0673	SMALL EQUIPMENT	7,638	0	7,000
0690	OTHER SUPPLIES MATERIALS	9,391	5,000	5,000
0730	EQUIPMENT	70,729	77,000	25,000
2660	TOTAL SECURITY	14,152	25,407	32,582
0100	SALARY - PERSONAL SVC	12,570	17,970	19,490
0170	HEALTH PAYBACK	0	0	0
0205	LIFE INSURANCE	0	147	147
0211	HEALTH INSURANCE	0	0	5,600

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0216	HRA	0	0	2,024
0220	SOCIAL SECURITY	962	1,530	1,491
0240	CITY RETIREMENT PENSION	0	3,450	3,547
0270	WORKERS COMPENSATION	154	279	283
0290	HEALTH PAYBACK	0	2,032	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0590	MISCELLANEOUS PURCH SERV	466	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	0	0	0
2690	TOTAL PREVENTATIVE MAINTENANCE	305,316	315,960	315,960
0114	SALARY - MAINTENANCE	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0342	ARCHITECTURE & ENGINEERING SVC	44,445	40,000	40,000
0430	CONT REP/MAINT SERV	171,517	170,000	170,000
0431	ELEVATOR MAINTENANCE	32,079	35,000	35,000
0433	FIRE ALARMS	10,231	10,000	10,000
0434	SPRINKLER MAINTENANCE	4,682	4,000	4,000
0436	ROOF REPAIRS	3,285	10,000	10,000
0437	HVAC EQUIPMENT MAINT	15,162	17,000	17,000
0600	SUPPLIES/MATERIALS	644	4,960	4,960
0616	PAINT MATERIALS	3,800	5,000	5,000
0617	HVAC MATERIALS	12,705	15,000	15,000
0670	COMPUTER SOFTWARE	0	0	0
0690	OTHER SUPPLIES MATERIALS	6,768	5,000	5,000
2710	TOTAL PUPIL TRANSPORTATION	1,096,956	1,288,802	1,331,916
0116	SALARY - DRIVER	381,215	506,704	534,712
0120	TEMPORARY EMPLOYEE	55,775	40,000	50,000
0122	TEMP SALARY AIDES	0	2,500	0
0130	SALARY - OVERTIME	50,027	50,800	25,000
0170	HEALTH PAYBACK	4,634	0	4,634
0201	DENTAL INSURANCE	5,063	5,180	5,950
0205	LIFE INSURANCE	1,323	2,003	1,268
0211	HEALTH INSURANCE	129,840	137,999	107,024
0216	HRA	0	0	34,581

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0220	SOCIAL SECURITY	35,434	43,452	46,997
0240	CITY RETIREMENT PENSION	63,659	77,479	88,702
0270	WORKERS COMPENSATION	5,365	7,358	7,545
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0430	CONT REP/MAINT SERV	184	0	0
0440	RENTALS	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	50,904	54,494	54,494
0510	TRANSPORTATION	59,358	89,734	74,010
0511	TRANSPORTATION - PUBLIC VT LEA	123,996	120,000	141,000
0518	STUDENT BUS TICKETS	129,895	150,000	155,000
0531	TELEPHONE	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	95	0	0
0602	UNIFORMS	0	0	0
0619	REPAIR PARTS	0	0	0
0626	GASOLINE	84	100	0
0627	DIESEL FUEL	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	104	1,000	1,000
2720	TOTAL CO-CURRICULAR TRANSPORT	129,859	118,583	135,698
0442	EQUIPMENT-LEASE/RENTAL	0	2,360	860
0510	TRANSPORTATION	129,859	114,781	133,338
0511	TRANSPORTATION - PUBLIC VT LEA	0	1,442	1,500
2740	TOTAL BUS MAINTENANCE	51,875	165,183	72,431
0114	SALARY - MAINTENANCE	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0430	CONT REP/MAINT SERV	22,955	4,691	4,691
0442	EQUIPMENT-LEASE/RENTAL	5,360	10,000	10,000
0521	PROPERTY INSURANCE	0	0	0
0530	COMMUNICATIONS	0	0	2,740
0531	TELEPHONE	3,951	2,740	0
0619	REPAIR PARTS	8,861	20,000	20,000
0626	GASOLINE	9,902	6,000	6,000
0627	DIESEL FUEL	845	24,000	24,000

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0673	SMALL EQUIPMENT	0	0	0
0690	OTHER SUPPLIES MATERIALS	0	0	0
0730	EQUIPMENT	0	97,752	5,000
2760	TOTAL SAFETY	39,339	44,265	45,378
0100	SALARY - PERSONAL SVC	35,000	35,000	36,050
0201	DENTAL INSURANCE	611	898	872
0205	LIFE INSURANCE	103	147	147
0211	HEALTH INSURANCE	0	0	0
0216	HRA	0	0	0
0220	SOCIAL SECURITY	2,668	2,678	2,758
0270	WORKERS COMPENSATION	430	543	551
0550	PRINTING/BINDING	0	0	0
0600	SUPPLIES/MATERIALS	528	5,000	5,000
0673	SMALL EQUIPMENT	0	0	0
2900	TOTAL OTHER EMPLOYEE BENEFITS	623,380	523,210	572,850
0140	20-20 RETIRED TEACHERS	0	0	0
0160	SALARY - GOLDEN HANDSHAKE	441,233	325,000	325,000
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0215	HEALTH INS-EARLY RETIRE	15,881	25,000	25,000
0220	SOCIAL SECURITY	33,754	24,863	24,863
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	74,167	75,000	75,000
0270	WORKERS COMPENSATION	0	0	0
0290	HEALTH PAYBACK	0	0	0
0291	GOLDEN HANDSHAKE	0	0	0
0292	CATAMOUNT HEALTH FEES	21,134	24,000	25,000
0310	ADMINISTRATIVE SERVICES - S125	7,173	13,400	62,040
0330	OTHER PROF SERVICES	176	0	0
0530	COMMUNICATIONS	11,461	16,000	35,947
0531	TELEPHONE	18,314	19,947	0
0590	MISCELLANEOUS PURCH SERV	86	0	0
3100	TOTAL SCHOOL LUNCH PROGRAM	0	0	0
0100	SALARY - PERSONAL SVC	0	0	0
4500	TOTAL BUILDING ACQUISITION	0	0	0
0720	REPAIRS	0	0	0
4700	TOTAL BUILDING IMPROVEMENTS	705,775	0	75,000
0343	CONSTRUCTION SVCS	705,775	0	75,000

GENERAL FUND LINE ITEMS

Code	Object	FY17 Actual	FY18 Budget	FY19 Proposed
5100	TOTAL DEBT SERVICE	3,328,096	3,371,078	3,806,292
0830	INTEREST	1,510,953	1,626,281	1,946,292
0833	BOND ISSUANCE COST	0	20,000	20,000
0910	REDEMP OF PRINCIPAL	1,817,143	1,724,796	1,840,000
5200	TOTAL REPAYMENTS TO SOURCE	0	0	0
0930	REPAYMENTS TO FUNDING SOURCE	0	0	0
5210	TOTAL PRIOR YEAR ADJUSTMENTS	13,381	0	0
0980	PRIOR YEAR ADJUSTMENTS	13,381	0	0
5310	TOTAL FUND TRANSFERS	1,523,828	160,000	160,000
0900	TRANSFER TO FOOD SVC	0	0	0
0920	FUND TRANSFERS	1,523,828	160,000	160,000
	CONTINGENCY	0	335,000	300,000
	CONTACT SETTLEMENTS	0	750,000	0
	STATE HEALTH CARE RECAPTURE	0	0	173,010
	TOTAL GENERAL FUND EXPENDITURES	69,203,956	73,755,000	74,138,378

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
1100	TOTAL REGULAR INSTRUCTION	1,124,923	769,817	535,267
0100	SALARY - PERSONAL SVC	38,821	21,538	0
0101	SALARY - TEACHERS	308,184	37,672	62,694
0102	SALARY - AIDES	63,541	42,760	98,068
0103	SALARY - SUBSTITUTES	355	0	4,688
0104	SALARY - TUTORS	0	0	0
0108	SALARY - LIAISONS	0	0	0
0111	SALARY - ADMIN/DIRECTOR	91,582	39,414	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	121,051	91,676	0
0121	TEMP SALARY TEACHERS	0	0	0
0135	SALARY - EXTRA HOURS	17	0	0
0151	STIPENDS	26,150	36,207	0
0170	HEALTH PAYBACK	14,415	0	0
0201	DENTAL INSURANCE	3,814	2,552	635
0205	LIFE INSURANCE	1,476	931	169
0211	HEALTH INSURANCE	50,348	30,105	7,399
0212	HEALTH INS - AIDES	0	0	0
0216	HRA	0	0	2,376
0220	SOCIAL SECURITY	49,893	37,218	12,298
0230	RETIREMENT CONTRIBUTIONS	0	1,600	0
0231	VSTRS CONTRIBUTIONS	0	4,000	0
0232	OPEB ASSESSMENT	2,962	1,967	1,504
0240	CITY RETIREMENT PENSION	18,910	4,396	10,583
0250	TUITION REIMBURSEMENT	112	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	5,519	4,218	76
0290	HEALTH PAYBACK	0	3,771	0
0300	PROFESSIONAL/TECH SERVICES	180,920	193,846	77,109
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	770	0	4,688
0321	KELLY SUB SERVICES	2,173	3,025	1,000
0330	OTHER PROF SERVICES	39,400	44,150	38,000
0430	CONT REP/MAINT SERV	4,846	0	0
0440	RENTALS	8,812	2,225	0
0500	OTHER PURCHASED SERVICE	0	0	0
0510	TRANSPORTATION	0	0	0
0518	STUDENT BUS TICKETS	0	0	0
0530	COMMUNICATIONS	0	3,450	0
0531	TELEPHONE	3,458	3,496	1,050

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	750	0	0
0580	TRAVEL/CONF	21,752	79,379	40,442
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	36,460	35,610	31,179
0610	MISC SUPPLIES	0	0	0
0626	GASOLINE	0	0	0
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	294	873	911
0660	MANIPULATIVE DEVICES	468	0	0
0670	COMPUTER SOFTWARE	418	3,494	3,076
0673	SMALL EQUIPMENT	20,143	37,741	34,520
0730	EQUIPMENT	0	0	90,000
0810	DUES & FEES	4,880	2,503	3,250
0890	MISCELLANEOUS	2,230	0	0
0990	ADMIN COST REIMB	0	0	9,551
1200	TOTAL SPECIAL ED. INSTRUCTION	1,574,124	1,015,264	835,660
0100	SALARY - PERSONAL SVC	124,012	107,604	136,578
0101	SALARY - TEACHERS	458,466	44,752	0
0102	SALARY - AIDES	508,876	391,092	401,885
0103	SALARY - SUBSTITUTES	148	0	0
0104	SALARY - TUTORS	0	0	0
0120	TEMPORARY EMPLOYEE	51,209	70,188	0
0135	SALARY - EXTRA HOURS	203	0	0
0151	STIPENDS	2,300	1,000	0
0170	HEALTH PAYBACK	15,920	0	4,540
0201	DENTAL INSURANCE	13,581	8,554	3,462
0205	LIFE INSURANCE	2,150	2,103	976
0211	HEALTH INSURANCE	190,431	135,835	37,876
0212	HEALTH INS - AIDES	0	0	0
0214	HEALTH INS - OTHER EMPL	0	0	0
0216	HRA	0	0	16,314
0220	SOCIAL SECURITY	84,703	43,815	41,898
0231	VSTRS CONTRIBUTIONS	5,187	0	0
0240	CITY RETIREMENT PENSION	0	66,914	53,080
0250	TUITION REIMBURSEMENT	500	0	0
0270	WORKERS COMPENSATION	6,478	8,701	0
0290	HEALTH PAYBACK	0	10,406	0
0300	PROFESSIONAL/TECH SERVICES	895	0	10,000

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0321	KELLY SUB SERVICES	1,410	0	0
0330	OTHER PROF SERVICES	12,240	40,000	51,550
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	79	0	0
0566	TUITION INDEPENDENT SCHOOLS	0	0	0
0580	TRAVEL/CONF	2,321	2,000	2,000
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	52,303	45,200	40,000
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	598	0	0
0650	AUDIOVISUAL MATERIALS	169	0	0
0660	MANIPULATIVE DEVICES	995	0	0
0670	COMPUTER SOFTWARE	625	10,000	10,000
0673	SMALL EQUIPMENT	36,652	27,100	15,500
0730	EQUIPMENT	0	0	10,000
0810	DUES & FEES	1,672	0	0
5220	PAYMENTS BACK TO STATE	0	0	0
1250	TITLE I	1,182,802	1,374,047	1,205,312
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	621,158	610,351	620,498
0102	SALARY - AIDES	0	0	0
0103	SALARY - SUBSTITUTES	25	0	0
0104	SALARY - TUTORS	22,385	15,750	35,123
0108	SALARY - LIAISONS	172,345	138,527	136,964
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0130	SALARY - OVERTIME	2,062	0	0
0135	SALARY - EXTRA HOURS	2,739	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	12,231	0	4,937
0201	DENTAL INSURANCE	7,969	7,268	7,801
0205	LIFE INSURANCE	1,958	2,487	1,899
0211	HEALTH INSURANCE	102,785	105,897	90,692
0216	HRA	0	0	26,455
0220	SOCIAL SECURITY	61,742	60,421	58,108
0231	VSTRS CONTRIBUTIONS	70,634	86,477	11,684
0232	OPEB ASSESSMENT	0	0	1,504
0240	CITY RETIREMENT PENSION	0	19,916	20,118
0250	TUITION REIMBURSEMENT	4,757	0	1,675
0260	UNEMPLOYMENT COMPENSATION	0	1,003	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0270	WORKERS COMPENSATION	0	11,852	11,705
0290	HEALTH PAYBACK	0	15,460	0
0300	PROFESSIONAL/TECH SERVICES	87,418	205,800	100,000
0320	PROFESSIONAL-EDUCATION	0	0	12,000
0321	KELLY SUB SERVICES	3,319	3,033	3,150
0330	OTHER PROF SERVICES	0	0	0
0440	RENTALS	0	0	0
0510	TRANSPORTATION	0	500	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	1,623	7,300	1,000
0600	SUPPLIES/MATERIALS	2,302	12,871	19,000
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	4,700	6,000	11,000
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	650	700	0
0990	ADMIN COST REIMB	0	62,434	30,000
1300	TOTAL TECH ED INSTRUCTION	2,066,824	2,054,588	2,198,078
0100	SALARY - PERSONAL SVC	174,279	188,641	141,428
0101	SALARY - TEACHERS	1,006,828	1,055,082	1,269,019
0102	SALARY - AIDES	44,355	44,336	22,003
0103	SALARY - SUBSTITUTES	197	200	200
0120	TEMPORARY EMPLOYEE	0	0	0
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	47,859	20,000	20,000
0170	HEALTH PAYBACK	17,465	0	11,747
0201	DENTAL INSURANCE	15,487	17,317	16,315
0205	LIFE INSURANCE	2,155	2,823	1,985
0211	HEALTH INSURANCE	216,084	271,878	177,642
0216	HRA	0	0	47,136
0220	SOCIAL SECURITY	95,213	98,652	112,026
0231	VSTRS CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	5,266	6,841	13,532
0240	CITY RETIREMENT PENSION	0	18,987	11,268
0250	TUITION REIMBURSEMENT	4,718	5,000	5,610
0260	UNEMPLOYMENT COMPENSATION	0	2,000	0
0270	WORKERS COMPENSATION	12,209	19,465	17,579
0290	HEALTH PAYBACK	0	13,556	0

SPECIAL & GRANT FUNDED LINE ITEMS

	Object	FY17 Actual	FY18 Budget	FY19 Proposed
0300	PROFESSIONAL/TECH SERVICES	15,184	15,184	9,200
0320	PROFESSIONAL-EDUCATION	300	0	18,400
0321	KELLY SUB SERVICES	7,581	8,000	10,000
0330	OTHER PROF SERVICES	0	0	0
0421	DISPOSAL SERVICES	0	0	3,251
0430	CONT REP/MAINT SERV	55,206	30,608	18,428
0433	FIRE ALARMS	0	519	519
0439	FIRE EXTINGUISHER MAINT	78	78	78
0440	RENTALS	2,194	4,206	4,206
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0500	OTHER PURCHASED SERVICE	0	400	400
0510	TRANSPORTATION	0	500	500
0522	LIABILITY INSURANCE	15,942	0	0
0530	COMMUNICATIONS	0	100	1,950
0531	TELEPHONE	2,406	2,547	2,347
0540	ADVERTISING	3,197	479	1,979
0550	PRINTING/BINDING	500	100	200
0561	TUITION IN STATE	0	0	0
0580	TRAVEL/CONF	11,173	12,946	15,216
0590	MISCELLANEOUS PURCH SERV	498	1,909	1,909
0600	SUPPLIES/MATERIALS	82,420	116,773	143,793
0621	JET FUEL	0	500	500
0622	ELECTRICITY	0	796	769
0626	GASOLINE	0	200	200
0627	DIESEL FUEL	0	164	150
0629	NATURAL GAS HEAT	0	7,160	0
0630	FOOD	0	16,700	0
0640	BOOKS/PERIODICALS	4,526	4,275	11,131
0650	AUDIOVISUAL MATERIALS	0	0	2,080
0670	COMPUTER SOFTWARE	6,668	5,000	9,703
0673	SMALL EQUIPMENT	162,067	49,603	58,032
0674	EQUIPMENT REPAIR	0	0	0
0730	EQUIPMENT	23,611	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	14,753	10,949	15,649
0980	PRIOR YEAR ADJUSTMENTS	0	115	0
0990	ADMIN COST REIMB	0	0	0
5220	PAYMENTS BACK TO STATE	16,405	0	0
1450	AFTERSCHOOL PROGRAMS	1,320,304	1,672,361	1,709,462
0100	SALARY - PERSONAL SVC	429,665	486,669	644,598

SPECIAL & GRANT FUNDED LINE ITEMS

Object	FY17 Actual	FY18 Budget	FY19 Proposed
0108 SALARY - LIAISONS	0	0	0
0111 SALARY - ADMIN/DIRECTOR	70,000	70,000	73,182
0112 SALARY - ADMIN ASSISTANT	10,262	45,415	47,427
0120 TEMPORARY EMPLOYEE	406,190	560,993	387,789
0151 STIPENDS	1,650	0	0
0170 HEALTH PAYBACK	0	0	5,171
0201 DENTAL INSURANCE	6,705	6,674	6,916
0205 LIFE INSURANCE	1,698	2,352	2,132
0211 HEALTH INSURANCE	109,994	124,192	70,475
0216 HRA	0	0	24,012
0220 SOCIAL SECURITY	69,427	88,759	88,493
0240 CITY RETIREMENT PENSION	0	31,600	112,178
0250 TUITION REIMBURSEMENT	500	0	510
0260 UNEMPLOYMENT COMPENSATION	0	0	0
0270 WORKERS COMPENSATION	0	9,332	26,897
0290 HEALTH PAYBACK	0	1,886	0
0300 PROFESSIONAL/TECH SERVICES	46,871	50,135	46,998
0310 ADMINISTRATIVE SERVICES - S125	0	0	0
0330 OTHER PROF SERVICES	125,859	131,737	138,150
0440 RENTALS	555	0	0
0510 TRANSPORTATION	(4)	1,436	485
0530 COMMUNICATIONS	487	2,500	268
0531 TELEPHONE	2,239	4,000	1,332
0540 ADVERTISING	0	0	0
0550 PRINTING/BINDING	4,370	7,563	5,250
0580 TRAVEL/CONF	3,098	8,554	4,800
0600 SUPPLIES/MATERIALS	26,878	31,053	20,698
0610 MISC SUPPLIES	0	0	0
0611 CUSTODIAL SUPPLIES	0	0	0
0614 ELECTRICAL MATERIALS	0	0	0
0615 HARDWARE MATERIALS	0	0	0
0616 PAINT MATERIALS	0	0	0
0618 LAMPING LIGHT BULBS	0	0	0
0619 REPAIR PARTS	0	0	0
0630 FOOD	0	0	0
0640 BOOKS/PERIODICALS	0	0	0
0670 COMPUTER SOFTWARE	148	70	0
0673 SMALL EQUIPMENT	522	3,250	0
0730 EQUIPMENT	0	0	0
0733 FURNITURE & FIXTURES	0	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0810	DUES & FEES	3,191	4,191	1,702
0900	TRANSFER TO FOOD SVC	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
1600	TOTAL CONTINUING EDUCATION	32,676	18,550	22,550
0100	SALARY - PERSONAL SVC	0	0	0
0120	TEMPORARY EMPLOYEE	15,303	0	0
0151	STIPENDS	0	0	0
0220	SOCIAL SECURITY	1,171	0	0
0270	WORKERS COMPENSATION	0	0	0
0440	RENTALS	0	0	0
0530	COMMUNICATIONS	0	500	800
0531	TELEPHONE	324	300	0
0540	ADVERTISING	13,140	13,006	13,141
0550	PRINTING/BINDING	0	2,500	0
0580	TRAVEL/CONF	132	70	3,070
0600	SUPPLIES/MATERIALS	2,381	930	4,295
0640	BOOKS/PERIODICALS	0	1,000	0
0673	SMALL EQUIPMENT	0	19	19
0810	DUES & FEES	225	225	1,225
0920	FUND TRANSFERS	0	0	0
1700	TOTAL SUMMER SCHOOL	251,878	239,025	141,482
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0
0102	SALARY - AIDES	2,960	0	0
0108	SALARY - LIAISONS	0	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0120	TEMPORARY EMPLOYEE	178,662	162,035	74,556
0135	SALARY - EXTRA HOURS	18	0	0
0151	STIPENDS	15,100	15,900	20,800
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	15,051	13,612	7,295
0240	CITY RETIREMENT PENSION	2,378	0	0
0270	WORKERS COMPENSATION	0	0	510
0300	PROFESSIONAL/TECH SERVICES	23,768	31,386	22,061
0330	OTHER PROF SERVICES	12,000	12,000	12,000
0440	RENTALS	0	0	0
0510	TRANSPORTATION	0	116	0
0518	STUDENT BUS TICKETS	0	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	70	120	0
0580	TRAVEL/CONF	0	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	1,872	3,856	4,260
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
2100	TOTAL STUDENT SUPPORT SERVICES	334,995	384,959	248,457
0100	SALARY - PERSONAL SVC	144,624	142,377	155,113
0101	SALARY - TEACHERS	61,745	61,247	0
0104	SALARY - TUTORS	26,714	18,529	0
0108	SALARY - LIAISONS	15,563	15,563	27,743
0120	TEMPORARY EMPLOYEE	8,721	21,761	7,790
0130	SALARY - OVERTIME	618	0	0
0135	SALARY - EXTRA HOURS	112	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	1,642	3,024	1,134
0205	LIFE INSURANCE	471	929	428
0211	HEALTH INSURANCE	27,459	26,906	9,211
0216	HRA	0	0	3,329
0220	SOCIAL SECURITY	18,990	19,536	14,584
0231	VSTRS CONTRIBUTIONS	7,156	7,593	0
0240	CITY RETIREMENT PENSION	8,348	20,949	20,442
0250	TUITION REIMBURSEMENT	380	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	361	3,537	403
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	1,080	3,000	0
0320	PROFESSIONAL-EDUCATION	2,000	0	1,309
0321	KELLY SUB SERVICES	0	3,000	0
0330	OTHER PROF SERVICES	2,000	0	2,000
0440	RENTALS	0	0	0
0518	STUDENT BUS TICKETS	0	0	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	988	1,384	0
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	1,219	2,908	1,218
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	4,322	30,269	3,752

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	482	2,450	0
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
2110	TOTAL ATTENDANCE SERVICES	73,455	69,617	30,858
0100	SALARY - PERSONAL SVC	52,209	41,907	28,052
0101	SALARY - TEACHERS	0	0	0
0120	TEMPORARY EMPLOYEE	6,248	12,000	0
0170	HEALTH PAYBACK	1,919	0	0
0201	DENTAL INSURANCE	461	475	0
0205	LIFE INSURANCE	150	147	0
0211	HEALTH INSURANCE	0	0	0
0216	HRA	0	0	0
0220	SOCIAL SECURITY	4,619	4,271	2,146
0240	CITY RETIREMENT PENSION	7,595	8,046	0
0270	WORKERS COMPENSATION	0	650	400
0290	HEALTH PAYBACK	0	1,919	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	253	204	260
0580	TRAVEL/CONF	3	0	0
2113	TOTAL SOCIAL WORK SERVICES	238,633	367,352	362,805
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	57,563	63,251
0201	DENTAL INSURANCE	0	1,454	1,411
0205	LIFE INSURANCE	0	147	0
0211	HEALTH INSURANCE	0	20,142	15,320
0216	HRA	0	0	3,864
0220	SOCIAL SECURITY	0	4,404	4,839
0231	VSTRS CONTRIBUTIONS	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	869	400
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	238,633	282,773	273,720
2120	TOTAL GUIDANCE	135,256	131,209	102,853
0101	SALARY - TEACHERS	59,560	59,560	27,632
0112	SALARY - ADMIN ASSISTANT	25,324	25,324	42,866
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	8,699	0	0
0201	DENTAL INSURANCE	1,412	1,454	230
0205	LIFE INSURANCE	147	294	294

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0211	HEALTH INSURANCE	19,930	23,142	0
0216	HRA	0	0	0
0220	SOCIAL SECURITY	6,832	6,494	5,393
0232	OPEB ASSESSMENT	0	0	1,504
0240	CITY RETIREMENT PENSION	0	0	7,802
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	887	1,292	1,292
0300	PROFESSIONAL/TECH SERVICES	3,775	0	0
0320	PROFESSIONAL-EDUCATION	0	0	315
0330	OTHER PROF SERVICES	0	0	6,371
0500	OTHER PURCHASED SERVICE	0	1,000	1,000
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	627	150	1,970
0600	SUPPLIES/MATERIALS	3,246	5,000	5,860
0630	FOOD	0	7,000	0
0673	SMALL EQUIPMENT	0	0	0
0810	DUES & FEES	499	500	325
5220	PAYMENTS BACK TO STATE	4,318	0	0
2130	TOTAL HEALTH SERVICES	19,912	22,590	20,060
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0
0104	SALARY - TUTORS	0	0	0
0120	TEMPORARY EMPLOYEE	0	2,350	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	180	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0300	PROFESSIONAL/TECH SERVICES	19,560	19,560	19,560
0550	PRINTING/BINDING	200	60	0
0580	TRAVEL/CONF	7	0	0
0600	SUPPLIES/MATERIALS	145	440	500
0640	BOOKS/PERIODICALS	0	0	0
0673	SMALL EQUIPMENT	0	0	0
0810	DUES & FEES	0	0	0
2140	TOTAL PSYCHOLOGICAL SERVICES	0	0	40,000
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	40,000
0600	SUPPLIES/MATERIALS	0	0	0
2150	TOTAL SPEECH & LANGUAGE SERVICES	41,808	39,300	27,000
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0
0120	TEMPORARY EMPLOYEE	19,121	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	1,463	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	20,505	37,300	25,000
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	719	2,000	2,000
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
2160	TOTAL OCCUPATIONAL THERAPY	70,217	67,905	140,936
0100	SALARY - PERSONAL SVC	64,327	61,982	125,256
0120	TEMPORARY EMPLOYEE	900	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	221	0
0211	HEALTH INSURANCE	0	0	7,756
0214	HEALTH INS - OTHER EMPL	0	0	0
0216	HRA	0	0	1,978
0220	SOCIAL SECURITY	4,990	4,742	5,496
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	961	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0290	HEALTH PAYBACK	0	0	0
0330	OTHER PROF SERVICES	0	0	450
2190	TOTAL PHYSICAL THERAPY	21,609	21,042	22,362
0100	SALARY - PERSONAL SVC	15,199	15,402	15,890
0120	TEMPORARY EMPLOYEE	1,890	0	0
0201	DENTAL INSURANCE	342	276	353
0205	LIFE INSURANCE	32	28	37
0211	HEALTH INSURANCE	2,987	3,919	3,878
0216	HRA	0	0	989
0220	SOCIAL SECURITY	1,159	1,178	1,216
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	239	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0730	EQUIPMENT	0	0	0
2200	TOTAL INSTRUCTIONAL SUPPORTS	77,688	85,983	11,086
0100	SALARY - PERSONAL SVC	26,139	26,139	0
0101	SALARY - TEACHERS	16,018	16,018	0
0120	TEMPORARY EMPLOYEE	17,535	22,000	0
0151	STIPENDS	1,300	1,850	0
0170	HEALTH PAYBACK	987	0	0
0201	DENTAL INSURANCE	629	648	0
0205	LIFE INSURANCE	37	125	0
0211	HEALTH INSURANCE	4,538	4,697	0
0216	HRA	0	0	0
0220	SOCIAL SECURITY	4,666	3,461	4,086
0231	VSTRS CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	0	1,026	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	19	0	0
0270	WORKERS COMPENSATION	518	653	0
0290	HEALTH PAYBACK	0	1,234	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	2,562	0	0
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	5,000	5,000
0580	TRAVEL/CONF	1,292	2,000	2,000
0600	SUPPLIES/MATERIALS	0	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0810	DUES & FEES	1,449	1,132	0
2210	TOTAL CURRICULUM/STAFF TRAINING	611,643	612,598	630,796
0100	SALARY - PERSONAL SVC	104,322	57,578	101,395
0101	SALARY - TEACHERS	178,318	177,672	187,782
0103	SALARY - SUBSTITUTES	0	0	0
0109	SALARY - COACHES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0121	TEMP SALARY TEACHERS	0	0	0
0151	STIPENDS	82,159	62,000	72,000
0201	DENTAL INSURANCE	3,728	3,840	3,954
0205	LIFE INSURANCE	465	456	673
0211	HEALTH INSURANCE	56,305	56,640	42,629
0216	HRA	0	0	11,270
0220	SOCIAL SECURITY	26,981	22,740	27,630
0231	VSTRS CONTRIBUTIONS	20,592	24,983	25,059
0240	CITY RETIREMENT PENSION	0	11,055	18,454
0250	TUITION REIMBURSEMENT	2,831	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	0	3,646	3,550
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	67,463	100,253	31,359
0320	PROFESSIONAL-EDUCATION	28,487	0	46,170
0321	KELLY SUB SERVICES	1,994	14,237	10,000
0330	OTHER PROF SERVICES	8,675	1,200	25,900
0440	RENTALS	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	229	229	0
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	850	850	0
0580	TRAVEL/CONF	5,620	1,810	4,839
0600	SUPPLIES/MATERIALS	198	27,719	10,253
0640	BOOKS/PERIODICALS	4,067	0	2,429
0670	COMPUTER SOFTWARE	2,100	3,130	3,500
0673	SMALL EQUIPMENT	0	0	0
0690	OTHER SUPPLIES MATERIALS	0	0	0
0810	DUES & FEES	16,204	42,560	1,800
0990	ADMIN COST REIMB	0	0	150
5220	PAYMENTS BACK TO STATE	55	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
2220	TOTAL LIBRARY/MEDIA	0	0	1,000
	0640 BOOKS/PERIODICALS	0	0	1,000
2225	TOTAL COMPUTER INSTRUCTION	31,223	85,000	139,300
	0100 SALARY - PERSONAL SVC	0	0	0
	0110 SALARY - REGULAR EMPLOYEES	0	0	0
	0120 TEMPORARY EMPLOYEE	0	0	0
	0151 STIPENDS	0	0	0
	0201 DENTAL INSURANCE	0	0	0
	0205 LIFE INSURANCE	0	0	0
	0211 HEALTH INSURANCE	0	0	0
	0220 SOCIAL SECURITY	0	0	0
	0260 UNEMPLOYMENT COMPENSATION	0	0	0
	0270 WORKERS COMPENSATION	0	0	0
	0310 ADMINISTRATIVE SERVICES - S125	0	0	0
	0320 PROFESSIONAL-EDUCATION	0	0	0
	0330 OTHER PROF SERVICES	7,602	10,000	6,000
	0430 CONT REP/MAINT SERV	0	0	65,000
	0580 TRAVEL/CONF	0	0	0
	0600 SUPPLIES/MATERIALS	0	0	0
	0640 BOOKS/PERIODICALS	0	0	0
	0650 AUDIOVISUAL MATERIALS	0	0	0
	0670 COMPUTER SOFTWARE	0	10,000	0
	0673 SMALL EQUIPMENT	15,323	35,000	46,000
	0674 EQUIPMENT REPAIR	3,035	0	2,300
	0730 EQUIPMENT	5,263	30,000	20,000
	0920 FUND TRANSFERS	0	0	0
2310	TOTAL SCHOOL BOARD	0	0	0
	0810 DUES & FEES	0	0	0
2320	TOTAL SUPERINTENDENT OFFICE	0	0	0
	0300 PROFESSIONAL/TECH SERVICES	0	0	0
	0580 TRAVEL/CONF	0	0	0
	0600 SUPPLIES/MATERIALS	0	0	0
	0810 DUES & FEES	0	0	0
2322	TOTAL COMMUNITY RELATIONS	40,510	12,500	0
	0100 SALARY - PERSONAL SVC	20,018	0	0
	0120 TEMPORARY EMPLOYEE	0	0	0
	0151 STIPENDS	0	0	0
	0201 DENTAL INSURANCE	159	0	0
	0205 LIFE INSURANCE	52	0	0
	0211 HEALTH INSURANCE	2,657	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0220	SOCIAL SECURITY	1,496	0	0
0240	CITY RETIREMENT PENSION	3,628	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	12,500	12,500	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0810	DUES & FEES	0	0	0
2410	TOTAL SCHOOL BUILDING ADMIN	332,297	234,544	221,661
0100	SALARY - PERSONAL SVC	0	0	46,845
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	143,093	92,500	95,044
0112	SALARY - ADMIN ASSISTANT	54,903	40,789	0
0151	STIPENDS	4,000	0	0
0201	DENTAL INSURANCE	1,365	1,928	1,872
0205	LIFE INSURANCE	284	294	294
0211	HEALTH INSURANCE	19,600	28,456	20,245
0216	HRA	0	0	5,796
0220	SOCIAL SECURITY	16,327	10,197	10,855
0232	OPEB ASSESSMENT	0	0	0
0240	CITY RETIREMENT PENSION	17,171	7,831	8,526
0250	TUITION REIMBURSEMENT	0	1,944	1,983
0270	WORKERS COMPENSATION	2,431	2,066	2,066
0290	HEALTH PAYBACK	0	0	0
0291	GOLDEN HANDSHAKE	20,173	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	23,728	17,100	0
0421	DISPOSAL SERVICES	120	0	0
0430	CONT REP/MAINT SERV	3,490	4,000	4,000
0440	RENTALS	0	0	0
0530	COMMUNICATIONS	768	1,500	7,500
0531	TELEPHONE	6,814	7,308	0
0550	PRINTING/BINDING	1,360	2,000	1,850
0580	TRAVEL/CONF	13,279	2,000	2,000
0600	SUPPLIES/MATERIALS	2,672	3,971	3,200
0640	BOOKS/PERIODICALS	110	150	350
0650	AUDIOVISUAL MATERIALS	0	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0670	COMPUTER SOFTWARE	0	0	350
0673	SMALL EQUIPMENT	231	5,000	5,000
0730	EQUIPMENT	0	5,000	0
0810	DUES & FEES	380	510	3,885
2420	TOTAL SPECIAL ED. ADMIN	149,684	23,064	59,224
0100	SALARY - PERSONAL SVC	23,441	21,054	27,395
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	58,981	0	0
0112	SALARY - ADMIN ASSISTANT	41,752	0	0
0170	HEALTH PAYBACK	5,056	0	0
0201	DENTAL INSURANCE	348	0	0
0205	LIFE INSURANCE	86	74	0
0211	HEALTH INSURANCE	4,399	0	7,756
0214	HEALTH INS - OTHER EMPL	0	0	0
0216	HRA	0	0	1,978
0220	SOCIAL SECURITY	9,824	1,611	2,096
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	1,237	326	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	20,000
0430	CONT REP/MAINT SERV	2,377	0	0
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	33	0	0
0531	TELEPHONE	1,340	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	809	0	0
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	0	0	0
2490	TOTAL OTHER SUPPORTS SERVICES	181,696	73,125	175,072
0100	SALARY - PERSONAL SVC	46,566	47,170	49,905
0111	SALARY - ADMIN/DIRECTOR	89,750	0	92,218
0120	TEMPORARY EMPLOYEE	0	0	0
0201	DENTAL INSURANCE	839	645	1,059
0205	LIFE INSURANCE	320	200	347
0211	HEALTH INSURANCE	12,190	10,713	7,266
0216	HRA	0	0	2,626

SPECIAL & GRANT FUNDED LINE ITEMS

Object	FY17 Actual	FY18 Budget	FY19 Proposed
0220 SOCIAL SECURITY	10,201	3,609	10,872
0240 CITY RETIREMENT PENSION	0	9,057	9,083
0270 WORKERS COMPENSATION	551	731	696
0330 OTHER PROF SERVICES	0	0	0
0550 PRINTING/BINDING	499	0	0
0600 SUPPLIES/MATERIALS	6,978	1,000	1,000
0650 AUDIOVISUAL MATERIALS	1,499	0	0
0673 SMALL EQUIPMENT	4,941	0	0
0730 EQUIPMENT	7,363	0	0
2510 TOTAL FISCAL SERVICES	13,733	22,277	1,600
0100 SALARY - PERSONAL SVC	0	0	0
0220 SOCIAL SECURITY	0	0	0
0270 WORKERS COMPENSATION	0	0	0
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0330 OTHER PROF SERVICES	0	4,744	0
0440 RENTALS	0	0	0
0990 ADMIN COST REIMB	13,733	17,533	1,600
2570 TOTAL HUMAN RESOURCES	0	0	0
0151 STIPENDS	0	0	0
0220 SOCIAL SECURITY	0	0	0
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0330 OTHER PROF SERVICES	0	0	0
0440 RENTALS	0	0	0
0600 SUPPLIES/MATERIALS	0	0	0
0640 BOOKS/PERIODICALS	0	0	0
2590 TOTAL GRANTS DEPARTMENT	43,272	48,420	97,389
0111 SALARY - ADMIN/DIRECTOR	20,808	20,808	21,754
0151 STIPENDS	2,786	3,000	3,000
0170 HEALTH PAYBACK	1,011	0	0
0201 DENTAL INSURANCE	282	291	282
0205 LIFE INSURANCE	29	29	0
0211 HEALTH INSURANCE	0	0	0
0216 HRA	0	0	0
0220 SOCIAL SECURITY	1,876	1,903	1,894
0240 CITY RETIREMENT PENSION	0	3,995	3,959
0250 TUITION REIMBURSEMENT	0	0	0
0270 WORKERS COMPENSATION	0	323	0
0290 HEALTH PAYBACK	0	1,071	0
0300 PROFESSIONAL/TECH SERVICES	16,280	16,000	66,000
0540 ADVERTISING	48	48	0

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0580	TRAVEL/CONF	102	500	500
0590	MISCELLANEOUS PURCH SERV	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0810	DUES & FEES	50	453	0
2600	TOTAL PLANT OPERATIONS & MAINT	517,066	523,696	79,087
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0430	CONT REP/MAINT SERV	439,290	448,696	0
0440	RENTALS	70,396	75,000	70,573
0600	SUPPLIES/MATERIALS	0	0	0
0621	JET FUEL	78	0	500
0622	ELECTRICITY	0	0	0
0626	GASOLINE	0	0	0
0627	DIESEL FUEL	14	0	14
0629	NATURAL GAS HEAT	7,181	0	8,000
0673	SMALL EQUIPMENT	107	0	0
0730	EQUIPMENT	0	0	0
2610	TOTAL BUILDING OPERATIONS	0	16,420	16,748
0522	LIABILITY INSURANCE	0	16,420	16,748
2620	TOTAL BUILDING CARE/UPKEEP	34,653	0	0
0330	OTHER PROF SERVICES	0	0	0
0430	CONT REP/MAINT SERV	34,653	0	0
2650	TOTAL VEHICLE MAINTENANCE	0	0	6,575
0730	EQUIPMENT	0	0	6,575
2710	TOTAL PUPIL TRANSPORTATION	983	0	1,000
0116	SALARY - DRIVER	0	0	0
0130	SALARY - OVERTIME	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0430	CONT REP/MAINT SERV	0	0	0
0510	TRANSPORTATION	563	0	1,000
0518	STUDENT BUS TICKETS	420	0	0
0531	TELEPHONE	0	0	0
0580	TRAVEL/CONF	0	0	0
0619	REPAIR PARTS	0	0	0
0627	DIESEL FUEL	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	0	0	0
2720	TOTAL CO-CURRICULAR TRANSPORT	57,734	78,033	83,305

SPECIAL & GRANT FUNDED LINE ITEMS

		FY17	FY18	FY19
	Object	Actual	Budget	Proposed
0442	EQUIPMENT-LEASE/RENTAL	1,324	1,070	0
0510	TRANSPORTATION	56,410	76,963	62,805
0580	TRAVEL/CONF	0	0	20,500
2740	TOTAL BUS MAINTENANCE	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0626	GASOLINE	0	0	0
2900	TOTAL OTHER EMPLOYEE BENEFITS	0	0	0
0140	20-20 RETIRED TEACHERS	0	0	0
3100	TOTAL SCHOOL FOOD PROJECTS	134,246	157,084	17,996
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0117	SALARY - FOOD SERVICE	26,000	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0130	SALARY - OVERTIME	0	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0216	HRA	0	0	0
0220	SOCIAL SECURITY	1,989	0	0
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	0	0	150
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	17,026	22,583	5,557
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	7,500	7,500	0
0430	CONT REP/MAINT SERV	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	0	254	254
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	3,797	6,330	4,787
0619	REPAIR PARTS	0	0	0

SPECIAL & GRANT FUNDED LINE ITEMS

Object	FY17 Actual	FY18 Budget	FY19 Proposed
0626 GASOLINE	0	0	0
0630 FOOD	77,934	109,000	7,249
0670 COMPUTER SOFTWARE	0	0	0
0673 SMALL EQUIPMENT	0	0	0
0730 EQUIPMENT	0	11,418	0
0790 DEPRECIATION	0	0	0
0810 DUES & FEES	0	0	0
0980 PRIOR YEAR ADJUSTMENTS	0	0	0
4000 TOTAL CONSTRUCTION ACTIVITIES	0	0	16,991
0120 TEMPORARY EMPLOYEE	0	0	0
0220 SOCIAL SECURITY	0	0	0
0270 WORKERS COMPENSATION	0	0	0
0300 PROFESSIONAL/TECH SERVICES	0	0	16,991
0330 OTHER PROF SERVICES	0	0	0
0400 PURCH PROP/SERVICES	0	0	0
0730 EQUIPMENT	0	0	0
5200 TOTAL REPAYMENTS	27,693	0	0
0920 FUND TRANSFERS	0	0	0
0930 REPAYMENTS TO FUNDING SOURCE	27,693	0	0
5210 TOTAL PRIOR YEAR ADJUSTMENTS	1,433	0	0
0930 REPAYMENTS TO FUNDING SOURCE	0	0	0
0980 PRIOR YEAR ADJUSTMENTS	1,433	0	0
5310 TOTAL FUND TRANSFERS	1,035,410	919,216	1,007,000
0900 TRANSFER TO FOOD SVC	0	0	0
0920 FUND TRANSFERS	1,035,410	919,216	1,007,000
0930 REPAYMENTS TO FUNDING SOURCE	0	0	0
0940 TFER TO OTHER ORGANIZATIONS	0	0	0
5390 TOTAL BTC OVERHEAD TRANSFER	650,000	650,000	650,000
0920 FUND TRANSFERS	650,000	650,000	650,000
TOTAL SPECIAL & GRANT EXPENDITURES	12,430,379	11,789,586	10,858,971

FY17 Audit

The following is an excerpt from the Management Discussion portion of the FY17 audit. The full audit can be found by visiting <http://www.bsdt.org/district/budget/> and selection "Audit Information" from the menu.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the District's governmental activities. The District's total net position for governmental activities increased by \$139,909 from \$12,388,337 to \$12,528,246. The District's total net position for business-type activities increased by \$257,939 from \$1,222,462 to \$1,480,401.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased for governmental activities to a deficit balance of \$2,941,886 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$1,441,030.

Revenues and Expenses

Revenues for the Burlington School District's governmental activities increased by 1.36%, while total expenses increased by 4.14%. The biggest increases in revenues were in operating grants and contributions and charges for services. The District also received approval and started bond projects. However, at the end of the fiscal year, the School District had not drawn down all of the bond proceeds. The largest increases in expenses were in regular instruction and payments made on-behalf of the District by the State of Vermont.

Revenues for the School District's business-type activities increased by 0.14%, while total expenses decreased by 1.61%. The District's revenues and expenses were nearly consistent with the previous year.

Table 2
Burlington School District
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities		Business-type Activities	
	2017	2016	2017	2016
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 50,709	\$ 257,670	\$ 643,340	\$ 581,284
Operating grants and contributions	26,121,268	26,274,122	2,516,629	2,606,053
<i>General Revenues:</i>				
General state support	57,685,817	57,332,457	-	-
Investment income	615,906	602,490	-	-
Miscellaneous	3,963,798	2,787,069	96,778	64,709
Total Revenues	88,437,498	87,253,808	3,256,747	3,252,046
Expenses				
Regular instruction	32,935,754	32,643,509	-	-
Special education instruction	13,161,379	13,023,703	-	-
Vocational tuition	2,606,752	2,558,887	-	-
Other instructional programs	909,801	1,853,639	-	-
Summer school program	-	146,277	-	-
Student support services	5,415,339	5,263,245	-	-
Staff support services	3,021,139	3,116,649	-	-
General administration	697,736	733,526	-	-
School administration	3,156,383	3,285,866	-	-
Centralized services	1,847,270	1,741,442	-	-
Operations and maintenance	7,008,659	6,749,279	-	-
Transportation services	1,318,029	1,069,529	-	-
Employee benefits	623,380	480,586	-	-
On-behalf payments	9,233,628	8,674,591	-	-
Program expenses	2,754,168	74,202	-	-
Unallocated depreciation	1,934,363	1,510,234	-	-
Interest on long-term debt	1,520,730	1,468,602	-	-
Food service	-	-	3,138,506	3,189,962
Prior year	13,381	6,651	-	-
Capital improvement	-	250,769	-	-
Total Expenses	88,157,891	84,651,186	3,138,506	3,189,962
Transfers	(139,698)	(30,610)	139,698	30,610
Change in Net Position	139,909	2,572,012	257,939	92,694
Net Position - July 1 (Restated)	12,388,337	9,816,325	1,222,462	1,129,768
Net Position - June 30	\$ 12,528,246	\$ 12,388,337	\$ 1,480,401	\$ 1,222,462

Financial Analysis of the School District's Fund Statements

Governmental funds: The financial reporting focus of the School District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the School District's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Burlington School District
Fund Balances - Governmental Funds
June 30,

	2017	2016 (Restated)
Major Funds:		
General Fund:		
Nonspendable	\$ 17,197	\$ 9,500
Committed	3,507,123	2,933,363
Unassigned	1,093,027	1,131,879
Total General Fund	\$ 4,617,347	\$ 4,074,742
Debt Service Fund:		
Committed	\$ 4,775,299	\$ 3,985,522
Total Debt Service Fund	\$ 4,775,299	\$ 3,985,522
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 1,881,982	\$ 1,032,979
Committed	3,128	45,472
Unassigned	(99,195)	(28,850)
Capital Projects Funds:		
Restricted	1,585,637	161,794
Committed	1,071,802	1,598,695
Total Nonmajor Funds	\$ 4,443,354	\$ 2,810,090

The general fund total fund balance increased by \$542,605 from the prior fiscal year. The debt service fund total fund balance increased by \$789,777 from the prior fiscal year. The nonmajor fund total fund balances increased by \$1,633,264 from the prior fiscal year.

Proprietary funds: The School District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The food service fund had an increase in net position of \$257,939 for the year ended June 30, 2017.

Budgetary Highlights

There was no difference between the original and final budget for the general fund.

For auditing purposes, the School District's general fund is an aggregation of a series of general funds. The most important, and by far the largest, of these funds is what the School District refers to as Fund 0100 General Fund.

Actual revenues to Fund 0100 General Fund were above budget amounts and actual expenditures from Fund 0100 General Fund were below budgeted amounts by less than 1%. Consequently, the School District produced a surplus in Fiscal Year 2017. This surplus is reflected in the School District's fund balance. For the year ended June 30, 2017, the unassigned fund balance is \$1,093,027. The unassigned fund balance is available for use in future budgets.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2017, the School District capital assets decreased by \$400,068. This increase was due to capital additions of \$1,539,230 less current year depreciation of \$1,939,298.

**Table 4
Burlington School District
Capital Assets (Net of Depreciation)
June 30,**

	2017	2016
Land	\$ 2,251,677	\$ 2,251,677
Construction in progress	-	2,135,480
Buildings and improvements	39,381,737	37,546,579
Furniture, fixtures and equipment	480,195	566,257
Vehicles	274,376	288,061
 Total	 \$ 42,387,986	 \$ 42,788,054

Debt

At June 30, 2017, the School District had \$30.35 million in bonds and capital leases payable versus \$29.06 million in the prior fiscal year. Other obligations include accrued sick time, net pension obligation, net pension liability, and net OPEB obligation. Refer to Note 5 of Notes to Financial Statements for more detailed information.