

Burlington School District  
2019-2020 School Budget Proposal  
February 2019

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 5, 2018

Voting Information: [www.burlingtonvt.gov/CT/Elections](http://www.burlingtonvt.gov/CT/Elections)

### Where to vote:

Ward 1: Mater Christi, 100 Mansfield Ave.

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 Ct.

Ward 8: Fletcher Free Library, 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>

## Contents

Burlington Board of School Commissioners .....	1
District Overview.....	2
Ballot Language.....	3
Budget Development Process.....	4
Budgetary Highlights.....	5
New Investments .....	5
Central Office and other Reductions .....	6
Revenue Discussion.....	6
Expenditure Discussion .....	8
Tax Impacts .....	9
Capital Plan .....	10
Frequently Asked Questions.....	12
Budget Summary Data .....	16
Budget Summary by Object Code .....	16
Budget Summary by Function.....	20
Line Item Budget .....	22
FY18 Audit.....	71

## Burlington Board of School Commissioners

### **Ward 1**

Eric Gorman  
Term ends: 2021  
Email: egorman@bsdvt.org

### **Ward 2**

Stephen Carey  
Term ends: 2021  
Email: scarey@bsdvt.org

### **Ward 3**

Liz Curry  
Term ends: 2021  
Email: lcurry@bsdvt.org

### **Ward 4**

Martine Gulick  
Term ends: 2021  
Email: mgulick@bsdvt.org

### **Ward 5**

Mike Fisher  
Term ends: 2021  
Email: mbfisher@bsdvt.org

### **Ward 6**

Clare Wool  
Term ends: 2021  
Email: cwool@bsdvt.org

### **Student Reps**

---

Isaac Jenemann  
jenemani@bsdvt.org

### **Ward 7**

Monika Ivancic  
Term Ends: 2021  
Email: mivancic@bsdvt.org

### **Ward 8**

Keith Pillsbury  
Term ends: 2021  
Email: kpillsbury@bsdvt.org

### **District Central**

Jean Waltz  
Term ends: 2019  
Email: jwaltz@bsdvt.org

### **District East**

Kathy Olwell  
Term ends: 2019  
Email: kolwell@bsdvt.org

### **District North**

Mark Barlow  
Term ends: 2019  
Email: mbarlow@bsdvt.org

### **District South**

Jeff Wick  
Term ends: 2019  
Email: jwick@bsdvt.org

### **Superintendent**

---

Yaw Obeng  
superintendent@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 most diverse and largest single-town school district in the state of Vermont. We strive to build greater equity and inclusion across the school district, with continued implementation of a multi-year strategic plan and increased communication in order to keep our community informed and engaged in the education of our students.

**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

Following a year-long community input process, BSD spent the 2017/18 school year implementing the pilot stage, or “Phase 2,” of our new Strategic Plan. In the area of “Sustainable Finance and Facilities,” we operated with a budget surplus for the fourth consecutive year and continued to work towards addressing our capital plan needs. In the area of “Equitable Climate and Culture,” we rolled out Restorative Practices throughout the District and conducted a District-wide climate survey of more than 2,000 staff, teachers, parents, administrators, and students. Under “Inclusive Teaching and Learning,” we began looking at first-best instruction with a coaching model proven throughout the country. We also successfully lobbied for the creation and funding of the District’s first “Achievement Gap Lead” position, as well as incorporated Multilingual Liaisons into our general budget after grant money was no longer an option for these essential positions. As we move into Phase 3 of our Strategic Plan, we encourage you to visit [www.bsdt.org](http://www.bsdt.org) to see how we strive every day to reduce disparities and close the achievement gap, while raising the bar for each of our students.

## 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 \$88,706,132 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 \$16,064.66 per equalized pupil. This projected spending per equalized pupil is 6.31% higher than spending for the current year.*



## Budget Development Process

The Burlington School District's Board of School Commissioners has proposed a budget of \$88,706,132 for the 2019 – 2020 school year, hereafter referred to as Fiscal Year 2020 (FY20). Development of the budget is informed by the District's Mission, Vision and Core Beliefs. In 2017, the Board engaged in a strategic planning process intended to align budgeting and expenditures with the District's strategic objectives. The strategic plan led to three areas of focus:

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

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.

From September through early December of 2018, 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, 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 nearly \$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 \$2.3 million of new programmatic investments. These investments are detailed in the New Investments section.

The budget included \$820,000 of savings predominantly from non-instructional operations and central administration to offset the costs of new programmatic investments. The result of these changes is an increase in Education Spending per Equalized Pupil of 6.31%. This growth, combined with variables unrelated to school spending decisions, yields an estimated property tax increase is 4.86%. This estimate is subject to change.

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 FY20 includes \$2.3 million 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.

<b>Inclusive Teaching and Learning</b>	
1.6 FTE Proficiency coach, PLP & advisory coordination	\$250,000
1.0 FTE EL teacher	\$90,000
2.4 FTE BHS teachers for core and elective courses	\$216,000
9.0 FTE Kindergarten paraprofessionals	\$270,000
Retain two all-day preschool classrooms	\$148,000
PD for K-5 phonics, grammar, reading curriculum	\$40,000
2.0 FTE Elementary interventionists	\$161,805
1.0 FTE Shared middle school guidance counselor	\$90,000
1.0 FTE Middle school health & sex ed. teacher	\$90,000
1.0 FTE EMS band paraprofessional	\$30,000
BHS Ultimate Frisbee and Bowling teams funding	\$19,000

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 support for proficiency based learning and personalized learning plans required by the Agency of Education, updated curriculum materials and associated professional development, and funding to enable the BHS Ultimate Frisbee and Bowling teams to compete at the varsity level. The budget also utilizes local money to retain two all-day preschool classrooms that are currently funded by an expiring federal grant.

<b>Equitable Climate and Culture</b>	
Parent University staff and operational supplies	\$15,000
1.0 FTE elementary EL teacher	\$90,000
North-South bus route	\$65,000
1.0 FTE multilingual liaison	\$15,000
Staff training, RP consultants and operating expenses	\$80,000
1.0 FTE PBIS/RP coach	\$100,000
3.0 FTE Special Education teachers	\$270,000
Elementary Social Workers (full-time at each school)	\$118,000
Unified Sports support	\$2,000



New investments in Equitable Climate and Culture include the addition of three special education positions and an increase in social workers that will ensure a full-time social worker in each elementary school. A position devoted to improving the understanding and implementation of Positive Behavioral Interventions Supports (PBIS) and Restorative Practices (RP) is intended to help address districtwide climate-related challenges identified in the recent climate survey. The multilingual liaison and elementary English Learner positions are in response to increased need related to the District’s linguistic diversity. Support for Parent University will allow this program to continue its innovative effort to empower parents to be full parents in the education of their children. The addition of a north-to-south bus route will complement the existing south-to-north route and ensure that students in Burlington’s north end have access to programming across the District.

<b>Sustainable Finance and Facilities</b>	
Security system design cost	\$168,000

Sustainable Finance and Facilities will be supported by an investment in the design of a districtwide security system. It is important to distinguish the design phase from the implementation phase, which will require an additional investment in a future budget. Additionally, the budget includes all funding necessary to pay for the debt service of bonding related to the Capital Plan and ReEnvision BHS. Further discussion can be found in the Capital Plan section of this document.

### Central Office and other Reductions

The FY20 budget incorporates approximately \$820,000 of reductions. \$560,000 of reductions were made to central administrative and operational functions. This is the fifth consecutive year of reductions in this area of District operations. Savings from the elimination of the principal substitute position will, to some degree, be offset by the need to hire principal substitutes on an as-needed basis. The half-time administrative projects coordinator has been eliminated. Additional operating reductions are associated with savings in utilities, substitute services, and other items that are not expected to impact operations in a significant manner. The elimination of three behavioral coaching positions account for the additional \$260,000 of spending reductions.

### 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 \$65,378,010 in Fiscal Year 2020. 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

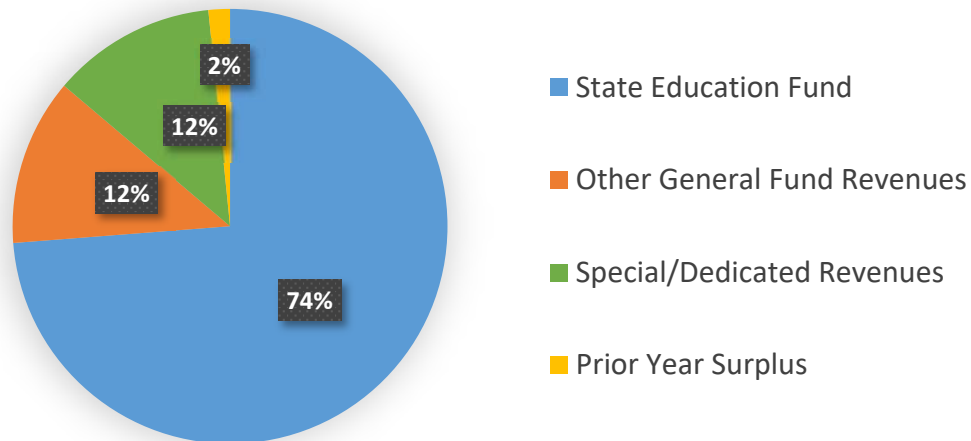
revenues, most other revenues (such as federal grants) can only be spent on specific activities, and thus the School Board has relatively little discretion when considering how to spend these other sources of revenue.

The following table reflects the anticipated breakdown of revenues for the FY20 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	
<b>Total Expenditures</b>	<b>\$88,706,132</b>
Funding Sources	
State Education Fund	\$65,378,010
Other General Fund Revenues	\$11,026,151
Prior Year Surplus (FY18)	\$1,443,000
Special/Dedicated Revenues	\$10,858,971
<b>Total Funding Sources</b>	<b>\$88,706,132</b>

Other General Fund Revenues include nearly \$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 \$5 million of federal grant revenues, as well as other grants and donations, and tuition to the Burlington Technical Center.

### FY20 Funding Sources



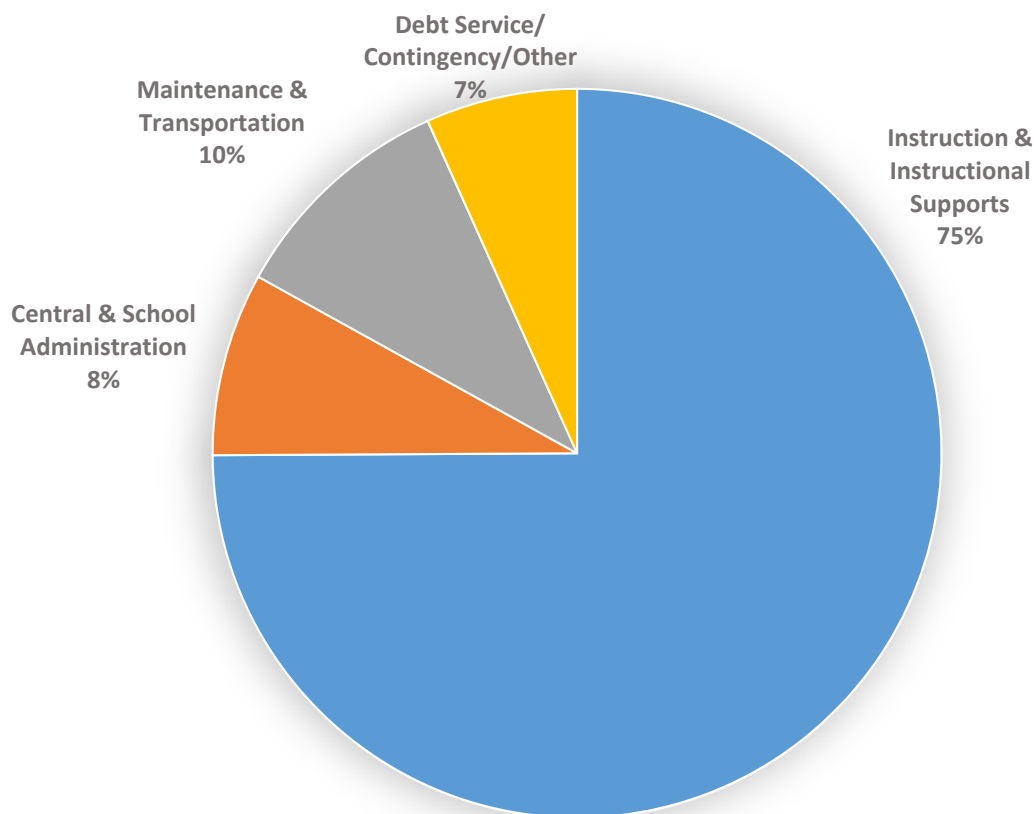
In addition to anticipated operating revenues, the FY20 budget also includes the use of \$1.4 million of surplus funds to balance the budget without adding more pressure to the tax rate. This surplus is a combination of strong revenue performance and operational savings from Fiscal Year 2018. Prior to 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 for the past four consecutive years.

## Expenditure Discussion

The proposed budget for Fiscal Year 2020 is \$88,706,132. 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. The FY20 budget also includes \$300,000 of contingency funds set aside by 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. This is the same level of contingency funding that was included in the FY19 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.

### FY20 Expenditure Budget



## Tax Impacts

The FY20 budget is projected to increase education property taxes 4.86% and increase education income taxes by 0.43%.

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 \$225 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 4.86% increase from the prior year.

<b>Hypothetical Tax Scenario – Property Tax Payer</b>	
Estimated Tax Rate per \$100 of Assessed Value	\$1.9397
Difference from FY19 (\$1.8498)	\$0.0899
Tax on \$250,000 Homestead	\$4,849
Tax Difference from FY18	\$225
Tax Increase	4.86%

The tax rate on residential property needed to fund the FY20 budget is \$1.9397 per hundred dollars of assessed value, an increase of 4.86%. This is an estimated rate, based on data 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, viewed in isolation, would have produced a tax rate increase of about 5.5% if made in the absence of changes to any of the other variables. However, the tax rate increase was somewhat mitigated by the increase in an important variable known as the Dollar Yield. At the time of writing, the Agency of Education has yet to finalize another variable (Equalized Pupils), adding further uncertainty to the final tax rate calculation.

<b>Hypothetical Tax Scenario – Income Tax Payer</b>	
Income Cap Percentage	2.45%
Difference from FY19 (2.44%)	0.01
Tax on \$50,000 Household Income	\$1,226
Tax Difference from FY19	\$5
Tax Increase	0.43%

The second scenario estimates the impact on a taxpayer who pays based on his or her income. Using a hypothetical income of \$50,000, this taxpayer will pay about \$5 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 0.43% 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 & BHS Renovation

In FY18, voters authorized an additional \$19 million of capital bonding to address space constraints and deferred maintenance needs pursuant to the District's long-range capital plan. In the fall of FY19, voters authorized an additional \$70 million of borrowing to support a major renovation to Burlington High School. The FY20 budget includes funding to pay for the debt service on an estimated \$2.2 million of new borrowing associated with the capital plan (of which \$200,000 comes from the FY18 voter authorization). The FY20 budget also includes funding to pay for the debt service on \$4 million of new borrowing associated with the BHS project. Newly bonded monies will go toward the second phase of the major renovations at the Edmunds complex (including ADA-compliant access, stormwater improvements, and other site work), improvements to Hunt Middle School (parking lot, sidewalks, and bleachers), sidewalk improvements at the Sustainability Academy, a sprinkler upgrade at the Integrated Arts Academy, and design work for subsequent projects. The majority of FY20 spending on the BHS project will be focused on architectural and design work, including interior building design (classroom sizes and layouts, etc.) and site plan work, such as stormwater design and traffic analysis. Permitting and other regulatory steps will also commence. Construction is scheduled to begin in the summer of 2020, so a limited amount of FY20 spending may be associated with actual construction work.

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

In 2017, Superintendent Obeng directed the establishment of a Burlington High School (BHS) ReEnvisioning Committee. Comprised of community members, staff, educators, and Black River Architects (who were awarded the BHS contract after a competitive bid process in 2013), this group was tasked with finding a path forward for BHS. This recommendation took more than a year to present to the School Board as the ReEnvisioning Committee read all of the previous stakeholder input reports and held numerous public input sessions to gather more feedback. In April 2018, the Board accepted the ReEnvisioning Committee's recommendation to the Superintendent of expansion and renovation of the campus' A, B, and F buildings, with demolition of C, D, and possibly E buildings.

On November 6th, 2018, after months of preparation and efforts to inform the community about the needs at BHS (including numerous tours, media interviews, and public forums), Burlington voters approved a \$70 million bond to completely reshape the educational experience delivered at the school. The bond passed with more than 73% of voters supporting the project. Now that the bond has passed, the District will begin putting together a plan to start the detailed design process, as well as site, traffic, and engineering studies. Community and staff members will continue to be invited to participate in the work that will be done over the next 18 months in order to break ground in spring of 2020.

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/>

Additional information on the BHS renovation, including a conceptual video, plan overview, cost estimates, and frequently asked questions are available at <https://www.bsdt.org/district/budget/bhs-renovations/>

## 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 \$88,706,132* – 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. 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 \$16,064.66 per equalized pupil* – This is the amount of money BSD spends per equalized pupil (see the “What are equalized pupils and why do they matter?” section) 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 6.31% higher than spending for the current year* – This is a comparison of the 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 4.36%, why is the projected property tax rate going up 4.86%?**

The property tax rate increase is a function of spending choices, as well as other variables, so the spending increase rarely matches the property tax rate increase. Even though the total budget is increasing 4.36%, spending per equalized pupil is expected to increase at around 5.5% because the number of equalized pupils is projected to decline slightly. This puts upward pressure on the tax rate. This increase is offset by an increase in the Dollar Yield, which is another variable that impacts tax rates; in this case, the increase in the Dollar Yield puts downward pressure on the tax rate. Finally, Burlington’s Common Level of Appraisal (CLA) decreased slightly, which puts more upward pressure on the tax rate. When taken together, these various inputs produce the estimated 4.86% property tax rate increase.

See the question “What is the impact of the Common Level of Appraisal on education property tax rates?” for more information on the CLA.

## 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>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>Change from FY16</u>
4,190.48	4,124.30	4,101.18	4,099.67	4,069.68	-2.88%

## 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 77.65%. This means that property in Burlington is, in aggregate, assessed at only an estimated 77.65% 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 chart 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
FY16	0.44%	1.14%
FY17	0.59%	4.19%
FY18	1.28%	3.86%
FY19	0.21%	3.32%
FY20	1.86%	4.86%

Note: FY20 figures are estimates

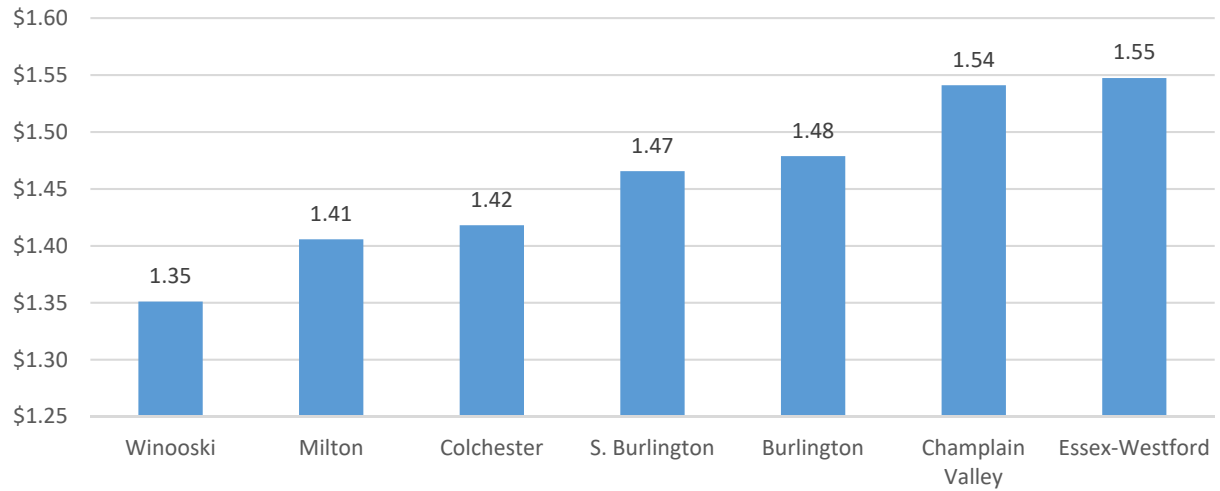
This chart demonstrates that for the past three years, a substantial portion of the actual tax rate increase experienced by Burlington homeowners has been driven by the fact that Burlington property values are not assessed at market rates. If Burlington’s property were assessed at market rates (a CLA of 100%), the FY20 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 2019) since comparative information for FY20 is not readily available until all towns have set their FY20 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.

## FY19 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 (FY20) because the data for such a comparison is not readily available.

## Budget Summary Data

The following two tables present FY20 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

<b>BUDGET SUMMARY BY OBJECT</b>				
<b>Code</b>	<b>Object Name</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0100	SALARY - PERSONAL SVC	3,148,137	3,665,531	3,636,336
0101	SALARY - TEACHERS	27,821,141	29,433,143	30,876,143
0102	SALARY - AIDES	3,536,775	3,808,349	4,171,134
0103	SALARY - SUBSTITUTES	378,621	408,986	666,521
0104	SALARY - TUTORS	120,049	66,222	93,868
0105	SALARY - TRANSLATORS	0	0	0
0108	SALARY - LIAISONS	240,197	356,196	274,836
0109	SALARY - COACHES	322,115	338,474	363,221
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	3,181,410	3,257,098	3,407,654
0112	SALARY - ADMIN ASSISTANT	1,183,885	1,351,954	1,315,902
0114	SALARY - MAINTENANCE	818,816	913,811	863,927
0115	SALARY - CUSTODIAN	1,225,737	1,357,936	1,369,867
0116	SALARY - DRIVER	339,895	534,712	533,983
0117	SALARY - FOOD SERVICE	0	0	0
0120	TEMPORARY EMPLOYEE	1,299,912	1,025,754	1,411,856
0121	TEMP SALARY TEACHERS	0	0	0
0122	TEMP SALARY AIDES	0	0	0
0130	SALARY - OVERTIME	138,855	92,000	214,190
0131	SALARY - MAINT OT	70,474	92,000	0
0132	SALARY - SECURITY OT	5,340	9,000	0
0133	SALARY - CUSTODIAN/RENTAL OT	0	0	0
0135	SALARY - EXTRA HOURS	7,997	8,327	6,711
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	372,785	237,959	546,642
0160	SALARY - GOLDEN HANDSHAKE	256,337	325,000	336,375
0170	HEALTH PAYBACK	354,213	387,683	497,505
0201	DENTAL INSURANCE	521,202	532,725	469,655
0202	DENTAL INS - AIDES	0	0	0
0205	LIFE INSURANCE	96,505	83,023	74,201
0211	HEALTH INSURANCE	6,166,200	5,587,092	6,140,061

**BUDGET SUMMARY BY OBJECT**

<b>Code</b>	<b>Object Name</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0212	HEALTH INS - HRA	870,575	1,700,156	1,790,832
0214	HEALTH INS - OTHER EMPL	0	0	0
0215	HEALTH INS-EARLY RETIRE	14,993	25,000	25,000
0220	SOCIAL SECURITY	3,320,263	3,698,491	3,792,300
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0231	VSTRS CONTRIBUTIONS	109,476	36,744	201,700
0232	OPEB ASSESSMENT	104,330	120,685	131,325
0240	CITY RETIREMENT PENSION	1,404,341	1,548,224	1,367,724
0250	TUITION REIMBURSEMENT	190,377	290,828	312,543
0260	UNEMPLOYMENT COMPENSATION	47,460	75,000	75,000
0270	WORKERS COMPENSATION	495,629	664,379	564,447
0290	HEALTH PAYBACK	0	0	0
0291	GOLDEN HANDSHAKE	13,997	0	0
0292	CATAMOUNT HEALTH FEES	19,887	25,000	25,000
0300	PROFESSIONAL/TECH SERVICES	1,126,706	953,949	887,550
0310	ADMINISTRATIVE SERVICES - S125	15,069	62,040	50,430
0320	PROFESSIONAL-EDUCATION	187,639	253,256	479,013
0321	KELLY SUB SERVICES	416,869	485,110	466,335
0330	OTHER PROF SERVICES	3,542,267	4,024,143	4,775,203
0340	TECH SERV/PROF TECH SERV	14,827	15,613	2,167
0341	AUDIT SERVICES	0	0	0
0342	ARCHITECTURE & ENGINEERING SVC	538,306	50,000	51,250
0343	CONSTRUCTION SVCS	725,824	75,000	0
0360	LEGAL SERVICES	265,228	205,000	220,375
0370	AUDIT SERVICES	25,925	45,000	37,925
0400	PURCH PROP/SERVICES	0	0	0
0411	WATER/SEWAGE	116,906	130,594	124,027
0415	OUTSIDE LIGHTING	12,371	16,200	13,125
0421	DISPOSAL SERVICES	95,968	95,561	97,143
0422	SNOW PLOWING SERVICE	0	0	0
0424	DUST MOP SERVICE	12,846	20,000	20,500
0425	UNIFORMS	1,246	0	0
0426	TREE REMOVAL	0	0	0
0427	PAVING SERVICE	14,875	10,000	15,247
0430	CONT REP/MAINT SERV	858,517	867,978	860,971
0431	ELEVATOR MAINTENANCE	32,277	35,000	35,875
0433	FIRE ALARMS	21,015	18,519	18,450
0434	SPRINKLER MAINTENANCE	3,956	4,000	4,100
0435	GLASS REPLACEMENT	14,889	10,000	10,250
0436	ROOF REPAIRS	1,757	10,000	10,250
0437	HVAC EQUIPMENT MAINT	14,984	17,000	17,425

**BUDGET SUMMARY BY OBJECT**

<b>Code</b>	<b>Object Name</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0439	FIRE EXTINGUISHER MAINT	1,529	7,078	7,502
0440	RENTALS	113,024	119,363	53,314
0442	EQUIPMENT-LEASE/RENTAL	78,024	81,354	37,532
0461	SALT & SAND	40,934	20,000	20,500
0462	SEED	11,448	10,000	10,250
0464	FENCING MATERIALS	857	5,000	5,125
0465	LOAM	0	0	0
0466	FILL/GRAVEL/STONE	6,661	5,000	5,125
0469	MISCELLANEOUS	0	0	0
0500	OTHER PURCHASED SERVICE	0	1,400	1,000
0510	TRANSPORTATION	246,775	274,418	315,468
0511	TRANSPORTATION - PUBLIC VT LEA	72,520	142,500	149,205
0518	STUDENT BUS TICKETS	145,316	155,000	160,000
0521	PROPERTY INSURANCE	139,967	147,747	160,997
0522	LIABILITY INSURANCE	108,928	144,315	156,298
0530	COMMUNICATIONS	151,130	190,270	252,801
0531	TELEPHONE	39,930	23,584	1,800
0539	ENERGY MANAGEMENT	0	0	0
0540	ADVERTISING	21,372	53,471	49,511
0550	PRINTING/BINDING	29,839	35,158	46,471
0560	TUITION SCHOOL CHOICE	25,806	45,000	40,000
0561	TUITION IN STATE	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	2,086,020	2,214,000	1,932,308
0568	TECH CTR TUIT PD BY STATE	590,447	640,812	717,819
0569	TECH CTR TUITION	742,380	728,029	751,600
0580	TRAVEL/CONF	83,768	195,542	167,983
0590	MISCELLANEOUS PURCH SERV	4,052	4,483	172,252
0592	SERVICES PURCHASED FROM LEA	0	0	0
0600	SUPPLIES/MATERIALS	857,213	956,594	1,093,520
0602	UNIFORMS	6,776	10,000	9,000
0610	MISC SUPPLIES	565	799	518
0611	CUSTODIAL SUPPLIES	141,984	150,000	153,750
0612	BUILDING MATERIALS	32,217	20,000	20,500
0613	PLUMBING SUPPLIES	31,341	50,000	41,000
0614	ELECTRICAL MATERIALS	38,015	50,000	51,250
0615	HARDWARE MATERIALS	46,978	35,000	35,875
0616	PAINT MATERIALS	6,901	12,000	12,300
0617	HVAC MATERIALS	67,584	63,000	74,825
0618	LAMPING LIGHT BULBS	397	5,200	5,330
0619	REPAIR PARTS	57,951	55,000	49,200
0621	JET FUEL	0	1,000	500

**BUDGET SUMMARY BY OBJECT**

<b>Code</b>	<b>Object Name</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0622	ELECTRICITY	645,864	723,950	685,974
0623	NATURAL GAS CONCESSION	5,367	5,000	5,125
0625	BOILER TREATMENT	2,378	7,000	7,175
0626	GASOLINE	58,597	44,700	46,638
0627	DIESEL FUEL	3,763	29,164	29,739
0628	WOOD CHIPS	65,147	80,000	82,400
0629	NATURAL GAS HEAT	240,837	320,500	258,143
0630	FOOD	77,574	7,249	0
0640	BOOKS/PERIODICALS	231,680	200,766	262,833
0650	AUDIOVISUAL MATERIALS	70,917	56,113	60,810
0660	MANIPULATIVE DEVICES	543	3,760	3,678
0670	COMPUTER SOFTWARE	132,128	120,975	236,165
0673	SMALL EQUIPMENT	831,575	674,298	701,228
0674	EQUIPMENT REPAIR	2,502	14,125	8,256
0679	FLOORING MATERIALS	13,590	20,000	20,500
0690	OTHER SUPPLIES MATERIALS	5,733	15,000	15,375
0720	REPAIRS	0	0	0
0730	EQUIPMENT	571,473	178,575	74,625
0731	MACHINERY	13,000	25,000	25,625
0733	FURNITURE & FIXTURES	52,225	10,000	10,250
0790	DEPRECIATION	0	0	0
0810	DUES & FEES	157,119	197,944	239,977
0830	INTEREST	1,564,271	1,958,292	2,105,221
0833	BOND ISSUANCE COST	2,167	20,000	20,000
0890	MISCELLANEOUS	3,120	70	397
0900	TRANSFER TO FOOD SVC	0	0	0
0910	REDEMP OF PRINCIPAL	1,710,000	1,840,000	2,075,000
0920	FUND TRANSFERS	2,906,420	1,817,000	900,000
0930	REPAYMENTS TO FUNDING SOURCE	0	0	0
0940	TFER TO OTHER ORGANIZATIONS	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	1,844	0	0
0990	ADMIN COST REIMB	52,751	41,301	14,500
5220	PAYMENTS BACK TO THE STATE	20,997	0	0
	<b>CONTINGENCY</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>
	<b>STATE HEALTH CARE RECAPTURE</b>	<b>0</b>	<b>173,010</b>	<b>0</b>
	<b>TOTAL</b>	<b>81,730,422</b>	<b>84,997,349</b>	<b>88,706,132</b>

## Budget Summary by Function

### BUDGET SUMMARY BY FUNCTION

Code	Function Name	FY18 Actual	FY19 Budget	FY20 Proposed
1100	Instructional	28,617,959	30,442,129	31,622,728
1200	Special Ed	13,870,567	14,258,182	15,410,240
1250	Title I	1,191,887	1,205,312	1,903,450
1300	Technical Ed	2,154,156	2,198,078	2,149,245
1410	Student Co-Curricular Act	135,560	160,184	169,609
1420	Student Athletics	683,842	674,249	720,167
1450	Afterschool Programs	1,425,078	1,749,283	1,733,774
1600	Continuing Education	50,821	22,550	19,387
1700	Summer School	269,237	141,482	344,349
2100	Supportive Svc - Students	516,072	829,140	540,975
2110	Attendance & Social Work	161,014	142,461	190,944
2113	Social Work Services	464,372	496,805	678,828
2120	Guidance	1,553,712	1,625,144	1,648,124
2121	Diversity & Equity	169,325	222,310	259,319
2123	Student Testing	2,221	1,643	2,047
2130	Health	932,344	973,051	1,016,182
2140	Psychological Services	795,632	860,243	878,211
2150	Speech & Language	1,391,925	1,555,216	1,608,048
2160	Occupational Therapy	208,129	268,418	197,689
2190	Physical Therapy	88,257	91,281	100,164
2200	Curriculum/Learning/Tech	56,520	15,762	35,455
2210	Curriculum/Staff Training	1,842,161	1,921,657	2,913,341
2220	Library/Media	1,097,685	1,145,928	1,157,239
2223	AV Services	219,030	215,615	245,125
2225	Comp Instr Services	798,380	982,187	849,506
2229	Other Support Svc Instr	61,220	48,079	58,363
2310	Board of Ed Services	34,861	50,635	41,041
2315	Legal Services	279,070	225,000	230,625
2317	Audit Services	25,925	45,000	37,925
2320	Superintendent Office	350,120	387,423	378,581
2322	Community Relations	74,106	98,320	82,137
2410	School Building Admin	2,985,600	3,027,044	3,167,611
2420	Special Ed Admin	592,858	667,605	807,523
2490	OTHER SUPPORT SERVICES	326,950	335,347	274,351
2510	Fiscal Services	586,770	786,276	726,234
2570	Human Resources	629,612	779,572	906,243
2580	Technology Svc Admin	352,113	328,624	368,085
2590	Grants Department	175,606	256,561	194,253
2600	Operation/Maint of Plant	77,903	158,087	9,074

**BUDGET SUMMARY BY FUNCTION**

<b>Code</b>	<b>Function Name</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
2610	Operation of Buildings	564,489	608,068	616,940
2620	Care/Upkeep Buildings	5,584,691	5,845,752	5,871,295
2630	Care/Upkeep Grounds	209,396	145,000	153,622
2650	Vehicle Maintenance/Upkeep	210,497	209,239	197,673
2660	Security	28,204	32,582	202,401
2690	Preventive Maintenance	277,043	315,960	323,859
2710	Pupil Transportation Svc	997,762	1,332,916	1,343,273
2720	STUDENT TRANSP - FIELD TRIPS	182,520	219,003	242,276
2740	Bus Maintenance Services	441,619	72,431	74,342
2760	SAFETY	42,033	45,378	41,651
2900	Employee Ben/Central	419,895	572,850	574,384
3100	School Lunch Program	87,324	17,996	0
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	14,981	16,991	0
4300	ARCHITECTURE & ENGINEERING	511,854	0	0
4500	BUILDING ACQUISITION	0	0	0
4700	BUILDING IMPROVEMENTS	725,824	75,000	0
5100	Debt Service	3,276,438	3,806,292	4,188,221
5200	Repayments to Funding Source	0	0	0
5210	Prior Year Adjustments	832	0	0
5310	Fund Transfers	2,256,420	1,167,000	250,000
5390	Fund Transfers - Other	650,000	650,000	650,000
	<b>CONTINGENCY</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>
	<b>STATE HEALTH CARE RECAPTURE</b>	<b>0</b>	<b>173,010</b>	<b>0</b>
	<b>TOTAL</b>	<b>81,730,422</b>	<b>84,997,349</b>	<b>88,706,132</b>



## Line Item Budget

### GENERAL FUND LINE ITEMS

Code	Object	FY18 Actual	FY19 Budget	FY20 Proposed
<b>1100</b>	<b>TOTAL REGULAR INSTRUCTION</b>	<b>27,979,500</b>	<b>29,906,863</b>	<b>31,203,114</b>
0100	SALARY - PERSONAL SVC	170,354	312,688	325,487
0101	SALARY - TEACHERS	17,877,767	18,986,643	19,433,568
0102	SALARY - AIDES	227,983	228,997	422,882
0103	SALARY - SUBSTITUTES	248,349	248,889	508,990
0104	SALARY - TUTORS	21,634	16,099	23,785
0108	SALARY - LIAISONS	150	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	109,478	163,661	153,937
0135	SALARY - EXTRA HOURS	190	458	458
0151	STIPENDS	2,750	0	13,800
0170	HEALTH PAYBACK	145,170	162,565	220,471
0201	DENTAL INSURANCE	233,761	232,620	197,286
0205	LIFE INSURANCE	37,131	33,218	31,549
0211	HEALTH INSURANCE	2,612,332	2,464,818	2,740,213
0212	HEALTH INS - HRA	386,212	706,637	763,045
0220	SOCIAL SECURITY	1,382,568	1,538,596	1,614,408
0232	OPEB ASSESSMENT	42,494	51,519	53,550
0240	CITY RETIREMENT PENSION	101,638	66,586	128,880
0250	TUITION REIMBURSEMENT	95,546	157,417	157,417
0270	WORKERS COMPENSATION	226,101	292,810	249,979
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	251,536	203,336	203,419
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	6,899	12,853	7,641
0321	KELLY SUB SERVICES	314,053	354,304	336,422
0330	OTHER PROF SERVICES	1,050,183	1,251,270	1,110,723
0340	TECH SERV/PROF TECH SERV	993	1,613	1,654
0421	DISPOSAL SERVICES	300	200	308
0430	CONT REP/MAINT SERV	121,172	139,675	127,232
0440	RENTALS	9,745	8,223	8,428
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	751	773
0518	STUDENT BUS TICKETS	0	0	0
0530	COMMUNICATIONS	0	800	820
0531	TELEPHONE	0	0	0
0540	ADVERTISING	537	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0550	PRINTING/BINDING	5,437	17,983	18,555
0560	TUITION SCHOOL CHOICE	25,806	45,000	40,000
0561	TUITION IN STATE	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	0	0	0
0568	TECH CTR TUIT PD BY STATE	590,447	640,812	717,819
0569	TECH CTR TUITION	742,380	728,029	751,600
0580	TRAVEL/CONF	1,391	4,306	4,413
0590	MISCELLANEOUS PURCH SERV	0	873	854
0600	SUPPLIES/MATERIALS	303,256	307,299	294,752
0610	MISC SUPPLIES	0	239	245
0626	GASOLINE	461	2,500	2,563
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	81,831	48,071	48,035
0650	AUDIOVISUAL MATERIALS	22,779	22,964	22,347
0660	MANIPULATIVE DEVICES	543	1,450	1,857
0670	COMPUTER SOFTWARE	18,807	23,621	24,799
0673	SMALL EQUIPMENT	501,336	415,202	424,558
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	7,998	11,270	13,592
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>1200</b>	<b>TOTAL SPECIAL ED. INSTRUCTION</b>	<b>13,228,337</b>	<b>13,422,522</b>	<b>14,527,088</b>
0100	SALARY - PERSONAL SVC	193,507	222,509	168,820
0101	SALARY - TEACHERS	3,925,706	3,946,100	3,997,966
0102	SALARY - AIDES	2,764,428	2,920,057	3,182,829
0103	SALARY - SUBSTITUTES	43,552	30,425	30,339
0104	SALARY - TUTORS	40,707	15,000	41,583
0105	SALARY - TRANSLATORS	0	0	0
0108	SALARY - LIAISONS	157	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0120	TEMPORARY EMPLOYEE	4,184	11,500	9,094
0130	SALARY - OVERTIME	1,472	0	0
0135	SALARY - EXTRA HOURS	3,593	4,316	2,650
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	1,452	0	2,588
0170	HEALTH PAYBACK	54,490	63,973	88,667
0201	DENTAL INSURANCE	76,136	75,237	85,748
0205	LIFE INSURANCE	17,515	13,812	14,798
0211	HEALTH INSURANCE	1,090,927	924,902	981,461

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0212	HEALTH INS - HRA	158,445	323,094	320,377
0220	SOCIAL SECURITY	517,378	551,462	575,627
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	13,282	13,532	14,663
0240	CITY RETIREMENT PENSION	156,602	115,661	114,348
0250	TUITION REIMBURSEMENT	25,199	36,431	36,431
0270	WORKERS COMPENSATION	82,288	106,105	88,388
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	915	0	205
0321	KELLY SUB SERVICES	78,967	87,745	84,590
0330	OTHER PROF SERVICES	1,776,528	1,671,110	2,750,292
0400	PURCH PROP/SERVICES	0	0	0
0421	DISPOSAL SERVICES	290	50	256
0440	RENTALS	0	0	0
0430	CONT REP/MAINT SERV	0	0	0
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	4	103	106
0540	ADVERTISING	120	0	0
0566	TUITION INDEPENDENT SCHOOLS	2,086,020	2,214,000	1,857,308
0580	TRAVEL/CONF	5,531	6,305	6,462
0590	MISCELLANEOUS PURCH SERV	0	0	0
0592	SERVICES PURCHASED FROM LEA	0	0	0
0600	SUPPLIES/MATERIALS	68,824	47,327	44,244
0610	MISC SUPPLIES	0	0	0
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	1,497	932	1,700
0660	MANIPULATIVE DEVICES	0	2,310	1,821
0670	COMPUTER SOFTWARE	5,435	5,080	6,437
0673	SMALL EQUIPMENT	29,313	10,893	14,363
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	2,859	2,550	2,929
0980	PRIOR YEAR ADJUSTMENTS	1,013	0	0
<b>1300</b>	<b>TOTAL TECH ED INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
0510	TRANSPORTATION	0	0	0
<b>1410</b>	<b>TOTAL CO-CURRICULAR INSTRUCTION</b>	<b>134,431</b>	<b>160,184</b>	<b>168,244</b>
0120	TEMPORARY EMPLOYEE	120,987	137,934	145,142
0151	STIPENDS	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0220	SOCIAL SECURITY	8,993	10,552	11,103
0270	WORKERS COMPENSATION	1,454	0	0
0300	PROFESSIONAL/TECH SERVICES	0	3,900	3,998
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	393	403
0425	UNIFORMS	873	0	0
0430	CONT REP/MAINT SERV	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	1,530	1,575
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	60	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	0	900	923
0673	SMALL EQUIPMENT	1,504	4,100	4,203
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	560	875	897
<b>1420</b>	<b>TOTAL ATHLETICS INSTRUCTION</b>	<b>683,842</b>	<b>674,249</b>	<b>720,167</b>
0100	SALARY - PERSONAL SVC	24,863	25,608	26,312
0109	SALARY - COACHES	322,115	338,474	363,221
0111	SALARY - ADMIN/DIRECTOR	66,467	68,461	70,341
0120	TEMPORARY EMPLOYEE	29,476	24,540	28,599
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	461	461	439
0205	LIFE INSURANCE	147	0	150
0211	HEALTH INSURANCE	6,381	5,600	6,181
0212	HEALTH INS - HRA	939	2,024	2,156
0220	SOCIAL SECURITY	33,729	34,967	37,368
0240	CITY RETIREMENT PENSION	12,801	12,460	10,909
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	5,321	1,421	4,183
0300	PROFESSIONAL/TECH SERVICES	58,141	60,039	61,084
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	8,443	5,850	8,764
0425	UNIFORMS	0	0	0
0430	CONT REP/MAINT SERV	4,986	7,776	7,912
0440	RENTALS	22,139	22,000	22,550
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	0	0
0511	TRANSPORTATION - PUBLIC VT LEA	0	0	0
0530	COMMUNICATIONS	0	240	246

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0531	TELEPHONE	0	0	0
0580	TRAVEL/CONF	1,340	1,548	1,587
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	38,970	35,018	39,812
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	5,906	3,101	3,179
0720	REPAIRS	0	0	0
0730	EQUIPMENT	18,450	0	0
0810	DUES & FEES	22,768	24,660	25,175
<b>1450</b>	<b>TOTAL AFTERSCHOOL PROGRAMS</b>	<b>136,911</b>	<b>39,821</b>	<b>66,574</b>
0100	SALARY - PERSONAL SVC	82,135	0	0
0101	SALARY - TEACHERS	0	0	0
0108	SALARY - LIAISONS	936	0	828
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0121	TEMP SALARY TEACHERS	0	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	6,160	0	0
0201	DENTAL INSURANCE	1,140	0	0
0205	LIFE INSURANCE	245	0	0
0211	HEALTH INSURANCE	3,027	0	0
0212	HEALTH INS - HRA	0	0	0
0220	SOCIAL SECURITY	10,637	0	63
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	11	0	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	540	0	0
0330	OTHER PROF SERVICES	0	1,200	6,550
0440	RENTALS	0	0	0
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	6,292	500	8,508
0531	TELEPHONE	0	8,000	0
0540	ADVERTISING	477	3,000	1,079
0550	PRINTING/BINDING	230	900	746
0560	TUITION SCHOOL CHOICE	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0580	TRAVEL/CONF	174	0	0
0600	SUPPLIES/MATERIALS	12,487	16,921	31,744
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	7,950	7,200	8,195
0673	SMALL EQUIPMENT	2,167	0	7,938
0730	EQUIPMENT	0	2,000	0
0810	DUES & FEES	2,301	100	923
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>1600</b>	<b>TOTAL CONTINUING EDUCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>
0101	SALARY - TEACHERS	0	0	0
<b>1700</b>	<b>TOTAL SUMMER SCHOOL</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>2100</b>	<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>309,590</b>	<b>580,683</b>	<b>343,839</b>
0100	SALARY - PERSONAL SVC	36,087	56,938	49,477
0101	SALARY - TEACHERS	80,490	133,517	0
0104	SALARY - TUTORS	0	0	0
0108	SALARY - LIAISONS	79,220	191,489	143,504
0120	TEMPORARY EMPLOYEE	16,145	30,000	30,000
0130	SALARY - OVERTIME	1,293	0	0
0135	SALARY - EXTRA HOURS	1,866	423	423
0151	STIPENDS	1,362	1,100	1,100
0170	HEALTH PAYBACK	2,695	2,032	773
0201	DENTAL INSURANCE	1,950	6,563	2,162
0205	LIFE INSURANCE	487	1,101	638
0211	HEALTH INSURANCE	15,532	42,313	14,916
0212	HEALTH INS - HRA	2,287	15,607	5,203
0220	SOCIAL SECURITY	16,336	31,786	17,234
0240	CITY RETIREMENT PENSION	13,336	13,474	20,649
0250	TUITION REIMBURSEMENT	656	0	0
0270	WORKERS COMPENSATION	2,882	3,499	2,347
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	220	1,148

**GENERAL FUND LINE ITEMS**

Code	Object	FY18 Actual	FY19 Budget	FY20 Proposed
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	900	5,000	5,125
0530	COMMUNICATIONS	8,768	8,000	9,212
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	360	3,000	2,454
0600	SUPPLIES/MATERIALS	20,958	34,108	33,464
0640	BOOKS/PERIODICALS	3,527	243	659
0673	SMALL EQUIPMENT	2,453	270	3,352
<b>2110</b>	<b>TOTAL ATTENDANCE SERVICES</b>	<b>140,165</b>	<b>111,603</b>	<b>113,916</b>
0100	SALARY - PERSONAL SVC	91,897	69,291	71,981
0112	SALARY - ADMIN ASSISTANT	0	0	0
0170	HEALTH PAYBACK	1,572	2,122	1,980
0201	DENTAL INSURANCE	1,370	1,411	699
0205	LIFE INSURANCE	4,298	147	224
0211	HEALTH INSURANCE	17,156	15,511	17,122
0212	HEALTH INS - HRA	2,526	3,956	4,214
0220	SOCIAL SECURITY	7,565	5,463	5,658
0240	CITY RETIREMENT PENSION	12,966	12,611	11,164
0270	WORKERS COMPENSATION	816	1,090	875
0290	HEALTH PAYBACK	0	0	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
<b>2113</b>	<b>TOTAL SOCIAL WORK SERVICES</b>	<b>394,544</b>	<b>134,000</b>	<b>255,350</b>
0101	SALARY - TEACHERS	58,969	0	0
0201	DENTAL INSURANCE	1,412	0	0
0205	LIFE INSURANCE	57	0	0
0211	HEALTH INSURANCE	16,265	0	0
0212	HEALTH INS - HRA	0	0	0
0220	SOCIAL SECURITY	4,158	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0300	PROFESSIONAL/TECH SERVICES	313,683	134,000	255,350
<b>2120</b>	<b>TOTAL GUIDANCE</b>	<b>1,442,073</b>	<b>1,522,291</b>	<b>1,563,948</b>
0101	SALARY - TEACHERS	892,477	937,027	971,340

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0103	SALARY - SUBSTITUTES	4,218	20,800	20,800
0111	SALARY - ADMIN/DIRECTOR	77,600	78,321	81,972
0112	SALARY - ADMIN ASSISTANT	136,556	145,707	139,007
0135	SALARY - EXTRA HOURS	1,154	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	20,283	22,323	22,546
0201	DENTAL INSURANCE	12,556	12,915	11,438
0205	LIFE INSURANCE	2,194	1,911	1,650
0211	HEALTH INSURANCE	135,694	114,418	123,618
0212	HEALTH INS - HRA	19,978	32,568	42,826
0220	SOCIAL SECURITY	83,803	91,827	94,528
0232	OPEB ASSESSMENT	3,759	4,511	6,375
0240	CITY RETIREMENT PENSION	23,570	21,581	12,134
0250	TUITION REIMBURSEMENT	2,820	7,371	7,371
0270	WORKERS COMPENSATION	13,351	17,789	14,501
0290	HEALTH PAYBACK	0	0	0
0320	PROFESSIONAL-EDUCATION	0	100	103
0330	OTHER PROF SERVICES	0	0	0
0421	DISPOSAL SERVICES	90	0	0
0580	TRAVEL/CONF	0	610	626
0590	MISCELLANEOUS PURCH SERV	0	208	213
0600	SUPPLIES/MATERIALS	8,682	8,347	8,729
0640	BOOKS/PERIODICALS	0	2,199	1,428
0670	COMPUTER SOFTWARE	0	525	538
0673	SMALL EQUIPMENT	1,320	0	0
0810	DUES & FEES	1,968	1,234	2,204
<b>2121</b>	<b>TOTAL DIVERSITY &amp; EQUITY</b>	<b>169,325</b>	<b>222,310</b>	<b>259,319</b>
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	92,546	95,322	97,940
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	3,456	0	0
0201	DENTAL INSURANCE	1,411	1,411	1,213
0205	LIFE INSURANCE	147	147	150
0211	HEALTH INSURANCE	6,349	5,600	6,181
0212	HEALTH INS - HRA	935	3,450	2,058
0220	SOCIAL SECURITY	7,213	7,292	7,492
0240	CITY RETIREMENT PENSION	16,995	17,349	15,190
0250	TUITION REIMBURSEMENT	0	1,983	1,983
0270	WORKERS COMPENSATION	1,112	1,456	1,191
0300	PROFESSIONAL/TECH SERVICES	485	0	0



**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0320	PROFESSIONAL-EDUCATION	27,530	73,000	113,825
0321	KELLY SUB SERVICES	0	3,500	0
0330	OTHER PROF SERVICES	5,000	0	0
0469	MISCELLANEOUS	0	0	0
0530	COMMUNICATIONS	3,134	2,500	2,563
0531	TELEPHONE	0	0	0
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	510	2,800	2,870
0600	SUPPLIES/MATERIALS	2,311	1,000	1,025
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	0	2,500	2,563
0810	DUES & FEES	190	3,000	3,075
<b>2123</b>	<b>TOTAL ASSESSMENT SERVICES</b>	<b>2,221</b>	<b>1,643</b>	<b>2,047</b>
0120	TEMPORARY EMPLOYEE	330	0	0
0220	SOCIAL SECURITY	25	0	0
0270	WORKERS COMPENSATION	4	0	0
0600	SUPPLIES/MATERIALS	1,862	1,643	0
0810	DUES & FEES	0	0	2,047
<b>2130</b>	<b>TOTAL HEALTH SERVICES</b>	<b>909,295</b>	<b>952,991</b>	<b>979,972</b>
0100	SALARY - PERSONAL SVC	26,371	27,162	20,903
0101	SALARY - TEACHERS	658,960	684,735	705,131
0103	SALARY - SUBSTITUTES	30,778	39,024	40,382
0120	TEMPORARY EMPLOYEE	0	3,000	0
0151	STIPENDS	2,500	2,500	2,500
0170	HEALTH PAYBACK	9,316	13,159	10,085
0201	DENTAL INSURANCE	9,804	8,706	8,423
0205	LIFE INSURANCE	1,397	1,176	1,350
0211	HEALTH INSURANCE	64,967	52,192	71,360
0212	HEALTH INS - HRA	9,565	16,229	22,736
0220	SOCIAL SECURITY	53,162	58,580	59,594
0232	OPEB ASSESSMENT	1,253	1,504	5,100
0240	CITY RETIREMENT PENSION	4,693	4,944	0
0250	TUITION REIMBURSEMENT	9,011	6,448	6,448
0270	WORKERS COMPENSATION	8,607	10,753	8,830
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	11,730	6,376	484
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	6,675	15,710	15,834

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0640	BOOKS/PERIODICALS	0	58	59
0673	SMALL EQUIPMENT	507	736	754
0674	EQUIPMENT REPAIR	0	0	0
0730	EQUIPMENT	0	0	0
<b>2140</b>	<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>780,232</b>	<b>820,243</b>	<b>858,211</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	623,161	673,095	695,562
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0170	HEALTH PAYBACK	4,123	3,839	6,577
0201	DENTAL INSURANCE	5,900	6,204	4,551
0205	LIFE INSURANCE	1,321	1,176	300
0211	HEALTH INSURANCE	67,652	45,916	57,497
0212	HEALTH INS - HRA	10,120	17,388	20,580
0220	SOCIAL SECURITY	46,589	51,785	53,714
0232	OPEB ASSESSMENT	7,518	9,022	8,925
0250	TUITION REIMBURSEMENT	6,259	652	652
0270	WORKERS COMPENSATION	7,590	9,806	8,460
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0530	COMMUNICATIONS	0	1,360	856
0531	TELEPHONE	0	0	0
0600	SUPPLIES/MATERIALS	0	0	538
0810	DUES & FEES	0	0	0
<b>2150</b>	<b>TOTAL SPEECH &amp; LANGUAGE SERVICES</b>	<b>1,349,833</b>	<b>1,528,216</b>	<b>1,552,492</b>
0100	SALARY - PERSONAL SVC	84,153	73,324	104,595
0101	SALARY - TEACHERS	888,054	949,419	1,062,352
0102	SALARY - AIDES	0	0	0
0103	SALARY - SUBSTITUTES	525	15,600	15,600
0120	TEMPORARY EMPLOYEE	0	0	0
0135	SALARY - EXTRA HOURS	0	0	50
0151	STIPENDS	200	0	0
0170	HEALTH PAYBACK	8,592	16,349	17,883
0201	DENTAL INSURANCE	14,228	14,000	12,474
0205	LIFE INSURANCE	2,243	2,352	1,500
0211	HEALTH INSURANCE	122,386	107,367	128,073
0212	HEALTH INS - HRA	18,198	36,892	41,454
0220	SOCIAL SECURITY	72,195	137,282	91,837
0232	OPEB ASSESSMENT	11,277	13,532	12,750

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0240	CITY RETIREMENT PENSION	12,271	13,979	4,627
0250	TUITION REIMBURSEMENT	7,223	9,555	9,555
0270	WORKERS COMPENSATION	11,786	15,456	14,090
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	2,064	20,750	21,269
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	77,393	90,300	0
0430	CONT REP/MAINT SERV	0	0	0
0580	TRAVEL/CONF	895	673	690
0600	SUPPLIES/MATERIALS	7,060	9,084	4,669
0673	SMALL EQUIPMENT	9,088	2,300	2,358
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	0	0	6,666
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2160</b>	<b>TOTAL OCCUPATIONAL THERAPY</b>	<b>126,100</b>	<b>127,482</b>	<b>101,763</b>
0100	SALARY - PERSONAL SVC	79,582	82,420	72,994
0101	SALARY - TEACHERS	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	422	1,411	439
0205	LIFE INSURANCE	127	147	150
0211	HEALTH INSURANCE	16,877	15,511	6,181
0212	HEALTH INS - HRA	2,485	3,956	2,156
0220	SOCIAL SECURITY	5,599	6,305	5,584
0240	CITY RETIREMENT PENSION	15,314	15,000	11,321
0270	WORKERS COMPENSATION	956	1,731	888
0580	TRAVEL/CONF	711	1,000	1,025
0600	SUPPLIES/MATERIALS	2,848	0	1,025
0673	SMALL EQUIPMENT	1,178	0	0
<b>2190</b>	<b>TOTAL PHYSICAL THERAPY</b>	<b>61,843</b>	<b>68,919</b>	<b>71,223</b>
0100	SALARY - PERSONAL SVC	46,282	47,670	49,240
0101	SALARY - TEACHERS	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	317	1,059	682
0205	LIFE INSURANCE	95	110	113
0211	HEALTH INSURANCE	9,625	11,634	12,841
0212	HEALTH INS - HRA	1,417	2,967	3,161
0220	SOCIAL SECURITY	3,062	3,647	3,767
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	556	1,033	599
0580	TRAVEL/CONF	459	300	308

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0600	SUPPLIES/MATERIALS	30	500	513
<b>2200</b>	<b>TOTAL INSTRUCTIONAL SUPPORTS</b>	<b>0</b>	<b>4,677</b>	<b>3,690</b>
0103	SALARY - SUBSTITUTES	0	0	0
0151	STIPENDS	0	1,000	0
0205	LIFE INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	77	0
0270	WORKERS COMPENSATION	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0600	SUPPLIES/MATERIALS	0	3,600	3,690
<b>2210</b>	<b>TOTAL CURRICULUM/STAFF TRAINING</b>	<b>1,249,800</b>	<b>1,290,861</b>	<b>1,738,148</b>
0100	SALARY - PERSONAL SVC	25,047	71,798	148,690
0101	SALARY - TEACHERS	181,846	215,934	489,528
0103	SALARY - SUBSTITUTES	300	0	0
0109	SALARY - COACHES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	200,683	219,811	212,380
0112	SALARY - ADMIN ASSISTANT	53,485	54,689	56,603
0120	TEMPORARY EMPLOYEE	900	20,000	0
0151	STIPENDS	158,379	113,059	88,059
0170	HEALTH PAYBACK	3,949	5,056	16,266
0201	DENTAL INSURANCE	6,650	7,095	7,104
0205	LIFE INSURANCE	788	706	900
0211	HEALTH INSURANCE	49,729	47,543	73,167
0212	HEALTH INS - HRA	6,937	14,343	21,148
0220	SOCIAL SECURITY	46,610	53,577	77,054
0240	CITY RETIREMENT PENSION	52,768	30,485	44,155
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	5,302	6,195	10,912
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	105,756	50,125	51,003
0320	PROFESSIONAL-EDUCATION	59,265	61,202	105,849
0321	KELLY SUB SERVICES	9,053	14,305	9,698
0330	OTHER PROF SERVICES	89,613	95,442	105,266
0430	CONT REP/MAINT SERV	0	0	0
0440	RENTALS	250	800	1,230
0530	COMMUNICATIONS	2,798	2,425	5,048
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	659	1,245	866
0580	TRAVEL/CONF	21,893	16,200	20,516
0600	SUPPLIES/MATERIALS	42,722	59,347	53,914

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0640	BOOKS/PERIODICALS	74,663	88,800	48,420
0670	COMPUTER SOFTWARE	8,486	3,775	10,081
0673	SMALL EQUIPMENT	18,607	6,989	11,214
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	22,664	29,916	69,077
<b>2220</b>	<b>TOTAL LIBRARY/MEDIA</b>	<b>1,096,694</b>	<b>1,144,928</b>	<b>1,157,239</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	643,028	675,798	690,016
0102	SALARY - AIDES	133,486	137,340	140,958
0103	SALARY - SUBSTITUTES	619	210	210
0170	HEALTH PAYBACK	10,874	11,241	6,620
0201	DENTAL INSURANCE	9,955	10,076	8,293
0205	LIFE INSURANCE	1,714	1,397	1,194
0211	HEALTH INSURANCE	115,889	103,765	104,226
0212	HEALTH INS - HRA	17,062	33,212	31,066
0220	SOCIAL SECURITY	58,366	63,081	64,092
0232	OPEB ASSESSMENT	1,253	1,504	1,275
0240	CITY RETIREMENT PENSION	23,857	18,515	19,882
0250	TUITION REIMBURSEMENT	4,599	2,424	2,424
0270	WORKERS COMPENSATION	9,340	12,211	10,107
0290	HEALTH PAYBACK	0	0	0
0321	KELLY SUB SERVICES	0	106	0
0330	OTHER PROF SERVICES	0	250	256
0430	CONT REP/MAINT SERV	11,241	12,407	12,700
0580	TRAVEL/CONF	0	0	0
0590	MISCELLANEOUS PURCH SERV	226	220	254
0600	SUPPLIES/MATERIALS	9,094	12,060	13,008
0610	MISC SUPPLIES	565	560	273
0640	BOOKS/PERIODICALS	37,277	42,247	43,325
0650	AUDIOVISUAL MATERIALS	2,492	5,094	5,221
0670	COMPUTER SOFTWARE	0	1,015	1,295
0673	SMALL EQUIPMENT	5,536	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	220	195	544
<b>2223</b>	<b>TOTAL AUDIO VISUAL</b>	<b>219,030</b>	<b>215,615</b>	<b>245,125</b>
0100	SALARY - PERSONAL SVC	137,407	151,530	160,420
0130	SALARY - OVERTIME	1,633	0	0
0201	DENTAL INSURANCE	2,823	2,823	2,425
0205	LIFE INSURANCE	300	294	300

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0211	HEALTH INSURANCE	34,312	15,511	34,243
0212	HEALTH INS - HRA	5,052	3,956	8,428
0220	SOCIAL SECURITY	9,924	11,592	12,272
0240	CITY RETIREMENT PENSION	25,531	27,578	24,880
0270	WORKERS COMPENSATION	1,651	2,130	1,951
0618	LAMPING LIGHT BULBS	397	200	205
<b>2225</b>	<b>TOTAL COMPUTER INSTRUCTION</b>	<b>798,380</b>	<b>842,887</b>	<b>849,506</b>
0100	SALARY - PERSONAL SVC	451,955	505,197	519,603
0103	SALARY - SUBSTITUTES	5	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0130	SALARY - OVERTIME	228	0	0
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	2,737	1,558	1,500
0201	DENTAL INSURANCE	2,794	3,254	2,968
0205	LIFE INSURANCE	1,192	1,029	1,050
0211	HEALTH INSURANCE	43,113	47,415	52,700
0212	HEALTH INS - HRA	6,347	15,640	16,660
0220	SOCIAL SECURITY	33,965	38,767	39,864
0240	CITY RETIREMENT PENSION	84,039	84,810	80,588
0270	WORKERS COMPENSATION	5,435	8,153	6,320
0290	HEALTH PAYBACK	0	0	0
0320	PROFESSIONAL-EDUCATION	1,886	13,000	9,225
0321	KELLY SUB SERVICES	0	0	0
0340	TECH SERV/PROF TECH SERV	0	0	513
0430	CONT REP/MAINT SERV	107,918	37,000	37,519
0530	COMMUNICATIONS	0	0	0
0600	SUPPLIES/MATERIALS	3,887	8,963	10,213
0626	GASOLINE	21	0	1,025
0640	BOOKS/PERIODICALS	0	500	0
0650	AUDIOVISUAL MATERIALS	38,004	25,975	32,288
0670	COMPUTER SOFTWARE	10,572	34,800	12,813
0673	SMALL EQUIPMENT	1,383	0	0
0674	EQUIPMENT REPAIR	2,502	11,825	8,256
0730	EQUIPMENT	0	0	15,375
0810	DUES & FEES	399	5,000	1,025
<b>2229</b>	<b>TOTAL TECHNOLOGY SUPPORTS</b>	<b>61,220</b>	<b>48,079</b>	<b>58,363</b>
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	20,000
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0212	HEALTH INS - HRA	0	0	0
0220	SOCIAL SECURITY	6	0	1,530
0250	TUITION REIMBURSEMENT	0	1,983	1,983
0270	WORKERS COMPENSATION	0	1,796	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0530	COMMUNICATIONS	20,865	37,800	30,750
0531	TELEPHONE	0	0	0
0580	TRAVEL/CONF	1,298	6,500	4,100
0600	SUPPLIES/MATERIALS	0	0	0
0650	AUDIOVISUAL MATERIALS	55	0	0
0670	COMPUTER SOFTWARE	0	0	0
0730	EQUIPMENT	38,995	0	0
<b>2310</b>	<b>TOTAL SCHOOL BOARD</b>	<b>34,861</b>	<b>50,635</b>	<b>41,041</b>
0120	TEMPORARY EMPLOYEE	125	500	0
0130	SALARY - OVERTIME	0	500	3,500
0151	STIPENDS	0	0	0
0220	SOCIAL SECURITY	10	77	268
0270	WORKERS COMPENSATION	2	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0321	KELLY SUB SERVICES	0	1,000	0
0330	OTHER PROF SERVICES	18,657	30,000	10,000
0341	AUDIT SERVICES	0	0	0
0440	RENTALS	0	610	625
0522	LIABILITY INSURANCE	0	0	0
0530	COMMUNICATIONS	0	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	0	0	1,384
0550	PRINTING/BINDING	2,484	3,585	6,955
0580	TRAVEL/CONF	658	4,000	4,100
0600	SUPPLIES/MATERIALS	5,169	3,890	3,987
0810	DUES & FEES	7,757	6,473	10,222
0890	MISCELLANEOUS	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2315</b>	<b>TOTAL LEGAL SERVICES</b>	<b>279,070</b>	<b>225,000</b>	<b>230,625</b>
0330	OTHER PROF SERVICES	13,842	20,000	10,250
0360	LEGAL SERVICES	265,228	205,000	220,375

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
<b>2317</b>	<b>TOTAL AUDIT SERVICES</b>	<b>25,925</b>	<b>45,000</b>	<b>37,925</b>
0341	AUDIT SERVICES	0	0	0
0370	AUDIT SERVICES	25,925	45,000	37,925
<b>2320</b>	<b>TOTAL SUPERINTENDENT OFFICE</b>	<b>350,120</b>	<b>387,423</b>	<b>378,581</b>
0111	SALARY - ADMIN/DIRECTOR	171,535	161,092	166,729
0112	SALARY - ADMIN ASSISTANT	49,242	84,494	54,855
0120	TEMPORARY EMPLOYEE	16,619	400	22,420
0130	SALARY - OVERTIME	0	1,000	1,000
0151	STIPENDS	150	4,500	4,500
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	1,854	1,872	1,651
0205	LIFE INSURANCE	289	294	300
0211	HEALTH INSURANCE	26,440	21,111	23,303
0212	HEALTH INS - HRA	3,893	5,474	6,272
0220	SOCIAL SECURITY	14,727	19,239	19,087
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	1,253	1,504	1,275
0240	CITY RETIREMENT PENSION	4,330	10,465	0
0270	WORKERS COMPENSATION	2,708	3,301	2,695
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	4,587	36,256	27,850
0320	PROFESSIONAL-EDUCATION	0	0	0
0321	KELLY SUB SERVICES	0	0	0
0530	COMMUNICATIONS	3,683	2,320	3,916
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	10,823	3,000	9,430
0580	TRAVEL/CONF	5,836	6,215	6,370
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	9,145	6,880	6,714
0640	BOOKS/PERIODICALS	197	0	0
0670	COMPUTER SOFTWARE	0	670	0
0673	SMALL EQUIPMENT	2,214	930	3,398
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	20,596	16,406	16,816
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2322</b>	<b>TOTAL COMMUNITY RELATIONS</b>	<b>72,116</b>	<b>98,320</b>	<b>82,137</b>
0100	SALARY - PERSONAL SVC	49,934	57,500	53,973
0170	HEALTH PAYBACK	1,761	0	4,280
0201	DENTAL INSURANCE	0	872	0
0205	LIFE INSURANCE	115	147	150



**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0211	HEALTH INSURANCE	3,247	10,517	0
0212	HEALTH INS - HRA	363	3,956	0
0220	SOCIAL SECURITY	1,928	4,399	4,456
0240	CITY RETIREMENT PENSION	5,105	10,465	8,371
0270	WORKERS COMPENSATION	313	865	656
0330	OTHER PROF SERVICES	9,350	9,600	10,250
<b>2410</b>	<b>TOTAL SCHOOL BUILDING ADMIN</b>	<b>2,790,957</b>	<b>2,805,384</b>	<b>2,918,190</b>
0100	SALARY - PERSONAL SVC	0	0	0
0103	SALARY - SUBSTITUTES	28,509	49,150	50,000
0111	SALARY - ADMIN/DIRECTOR	1,403,913	1,396,494	1,492,204
0112	SALARY - ADMIN ASSISTANT	500,809	524,679	565,986
0120	TEMPORARY EMPLOYEE	23,265	4,000	2,000
0130	SALARY - OVERTIME	0	3,000	3,000
0135	SALARY - EXTRA HOURS	440	130	130
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	8,556	12,776	8,280
0201	DENTAL INSURANCE	26,068	26,847	22,357
0202	DENTAL INS - AIDES	0	0	0
0205	LIFE INSURANCE	3,572	3,308	2,175
0211	HEALTH INSURANCE	319,099	257,615	254,978
0212	HEALTH INS - HRA	46,980	75,164	77,126
0220	SOCIAL SECURITY	143,964	151,960	162,302
0232	OPEB ASSESSMENT	4,386	6,014	4,463
0240	CITY RETIREMENT PENSION	85,281	92,812	77,871
0250	TUITION REIMBURSEMENT	19,443	45,249	34,000
0270	WORKERS COMPENSATION	23,491	29,735	25,032
0290	HEALTH PAYBACK	0	0	0
0291	GOLDEN HANDSHAKE	0	0	0
0300	PROFESSIONAL/TECH SERVICES	9,650	0	0
0320	PROFESSIONAL-EDUCATION	0	0	441
0330	OTHER PROF SERVICES	0	0	103
0421	DISPOSAL SERVICES	280	60	267
0430	CONT REP/MAINT SERV	9,661	10,724	10,114
0440	RENTALS	1,806	4,252	1,419
0530	COMMUNICATIONS	40,407	68,785	84,981
0531	TELEPHONE	27,127	9,695	0
0550	PRINTING/BINDING	1,352	1,084	1,112
0580	TRAVEL/CONF	951	1,915	2,600
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	19,460	9,678	13,810

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0640	BOOKS/PERIODICALS	1,479	895	918
0670	COMPUTER SOFTWARE	0	56	57
0673	SMALL EQUIPMENT	8,447	3,092	7,413
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	32,561	16,213	13,050
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2420</b>	<b>TOTAL SPECIAL ED. ADMIN</b>	<b>552,995</b>	<b>608,381</b>	<b>765,449</b>
0100	SALARY - PERSONAL SVC	7,108	21,630	15,484
0101	SALARY - TEACHERS	0	0	82,939
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	235,500	235,811	293,210
0112	SALARY - ADMIN ASSISTANT	137,187	137,066	149,919
0120	TEMPORARY EMPLOYEE	0	8,000	0
0130	SALARY - OVERTIME	0	1,000	1,000
0135	SALARY - EXTRA HOURS	0	3,000	1,000
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	4,983	5,056	2,000
0201	DENTAL INSURANCE	4,601	4,979	5,063
0205	LIFE INSURANCE	751	717	225
0211	HEALTH INSURANCE	55,650	52,737	64,962
0212	HEALTH INS - HRA	8,193	15,008	20,200
0220	SOCIAL SECURITY	28,047	31,485	41,735
0232	OPEB ASSESSMENT	627	0	638
0240	CITY RETIREMENT PENSION	25,809	28,883	23,252
0250	TUITION REIMBURSEMENT	0	3,966	4,983
0270	WORKERS COMPENSATION	4,565	5,794	6,398
0290	HEALTH PAYBACK	0	0	0
0330	OTHER PROF SERVICES	17,320	22,500	22,699
0430	CONT REP/MAINT SERV	6,328	8,578	6,688
0510	TRANSPORTATION	0	0	0
0521	PROPERTY INSURANCE	763	783	807
0530	COMMUNICATIONS	3,776	10,532	10,796
0531	TELEPHONE	959	0	0
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	1,701	2,065	2,117
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	8,726	8,576	7,765
0670	COMPUTER SOFTWARE	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	400	215	1,570
<b>2490</b>	<b>TOTAL OTHER SUPPORTS SERVICES</b>	<b>161,764</b>	<b>160,275</b>	<b>157,656</b>
0111	SALARY - ADMIN/DIRECTOR	126,523	126,523	127,640
0151	STIPENDS	3,960	0	0
0201	DENTAL INSURANCE	769	872	439
0205	LIFE INSURANCE	147	147	0
0211	HEALTH INSURANCE	11,157	10,387	6,181
0212	HEALTH INS - HRA	1,643	3,864	2,058
0220	SOCIAL SECURITY	9,801	9,679	9,764
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	2,000
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	1,521	1,856	1,552
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0440	RENTALS	0	2,699	2,766
0590	MISCELLANEOUS PURCH SERV	1,300	1,218	1,248
0600	SUPPLIES/MATERIALS	4,943	3,031	3,107
0810	DUES & FEES	0	0	900
<b>2510</b>	<b>TOTAL FISCAL SERVICES</b>	<b>576,613</b>	<b>784,676</b>	<b>707,534</b>
0100	SALARY - PERSONAL SVC	31,462	59,740	87,975
0111	SALARY - ADMIN/DIRECTOR	117,231	119,688	122,975
0112	SALARY - ADMIN ASSISTANT	197,849	247,224	225,058
0120	TEMPORARY EMPLOYEE	7,793	4,198	4,198
0130	SALARY - OVERTIME	14,051	5,000	5,000
0201	DENTAL INSURANCE	4,340	6,439	3,360
0205	LIFE INSURANCE	743	735	300
0211	HEALTH INSURANCE	65,683	71,482	55,586
0212	HEALTH INS - HRA	9,670	20,838	18,522
0220	SOCIAL SECURITY	26,970	33,343	34,058
0240	CITY RETIREMENT PENSION	69,384	77,651	53,978
0250	TUITION REIMBURSEMENT	0	3,966	3,966
0270	WORKERS COMPENSATION	4,261	6,498	5,303
0300	PROFESSIONAL/TECH SERVICES	1,633	9,970	8,297
0330	OTHER PROF SERVICES	6,800	30,000	20,000
0430	CONT REP/MAINT SERV	0	30,000	0
0440	RENTALS	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0530	COMMUNICATIONS	672	700	718
0531	TELEPHONE	0	0	0
0540	ADVERTISING	1,037	0	0
0580	TRAVEL/CONF	923	6,000	6,150
0600	SUPPLIES/MATERIALS	8,137	10,000	10,250
0670	COMPUTER SOFTWARE	599	204	415
0673	SMALL EQUIPMENT	1,714	4,000	4,100
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	4,503	25,000	25,000
0830	INTEREST	0	12,000	12,000
0890	MISCELLANEOUS	1,160	0	325
<b>2570</b>	<b>TOTAL HUMAN RESOURCES</b>	<b>629,612</b>	<b>779,572</b>	<b>906,243</b>
0100	SALARY - PERSONAL SVC	214,370	225,792	318,765
0111	SALARY - ADMIN/DIRECTOR	159,049	174,328	179,065
0120	TEMPORARY EMPLOYEE	6,758	7,885	8,161
0130	SALARY - OVERTIME	378	500	500
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	5,045	6,489	5,839
0205	LIFE INSURANCE	929	882	300
0211	HEALTH INSURANCE	69,079	73,850	93,125
0212	HEALTH INS - HRA	10,170	21,896	27,440
0220	SOCIAL SECURITY	27,573	31,251	38,747
0240	CITY RETIREMENT PENSION	54,529	72,822	77,211
0250	TUITION REIMBURSEMENT	0	1,623	1,623
0270	WORKERS COMPENSATION	4,569	6,484	6,055
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	28,334	24,363	24,972
0320	PROFESSIONAL-EDUCATION	325	10,000	0
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	8,086	18,087	18,539
0421	DISPOSAL SERVICES	0	0	0
0430	CONT REP/MAINT SERV	0	0	0
0530	COMMUNICATIONS	0	0	2,255
0531	TELEPHONE	0	0	0
0540	ADVERTISING	9,884	32,851	29,572
0580	TRAVEL/CONF	7,824	30,896	31,668
0590	MISCELLANEOUS PURCH SERV	30	55	56
0600	SUPPLIES/MATERIALS	7,569	7,536	7,724

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0640	BOOKS/PERIODICALS	162	1,000	2,050
0650	AUDIOVISUAL MATERIALS	1,232	0	0
0670	COMPUTER SOFTWARE	3,539	5,800	5,945
0673	SMALL EQUIPMENT	2,593	4,113	4,216
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	7,554	21,000	22,345
0890	MISCELLANEOUS	30	70	72
<b>2580</b>	<b>TOTAL TECHNOLOGY SERVICES</b>	<b>352,113</b>	<b>328,624</b>	<b>368,085</b>
0100	SALARY - PERSONAL SVC	120,375	126,738	124,310
0201	DENTAL INSURANCE	2,266	2,284	1,651
0205	LIFE INSURANCE	300	294	300
0211	HEALTH INSURANCE	27,242	26,028	23,303
0212	HEALTH INS - HRA	4,011	7,912	6,370
0220	SOCIAL SECURITY	8,592	9,695	9,510
0240	CITY RETIREMENT PENSION	22,103	23,066	19,280
0270	WORKERS COMPENSATION	1,447	1,907	1,512
0300	PROFESSIONAL/TECH SERVICES	6,821	0	0
0340	TECH SERV/PROF TECH SERV	13,834	14,000	0
0430	CONT REP/MAINT SERV	82,408	116,700	139,825
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	62,715	0	42,025
0730	EQUIPMENT	0	0	0
<b>2590</b>	<b>TOTAL GRANTS DEPARTMENT</b>	<b>148,371</b>	<b>159,172</b>	<b>161,088</b>
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	79,589	81,976	84,228
0112	SALARY - ADMIN ASSISTANT	20,934	21,405	22,154
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	1,308	1,308	1,114
0205	LIFE INSURANCE	218	221	150
0211	HEALTH INSURANCE	14,252	15,082	16,174
0212	HEALTH INS - HRA	2,098	5,796	6,174
0220	SOCIAL SECURITY	7,230	7,909	8,138
0240	CITY RETIREMENT PENSION	18,479	18,815	16,499
0250	TUITION REIMBURSEMENT	1,000	1,983	1,983
0270	WORKERS COMPENSATION	1,208	1,577	1,294
0330	OTHER PROF SERVICES	0	0	0
0530	COMMUNICATIONS	900	0	923
0531	TELEPHONE	0	900	0
0550	PRINTING/BINDING	0	60	62
0580	TRAVEL/CONF	21	400	410

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0600	SUPPLIES/MATERIALS	1,132	1,140	1,169
0670	COMPUTER SOFTWARE	0	600	615
0810	DUES & FEES	0	0	0
<b>2600</b>	<b>TOTAL PLANT OPERATIONS &amp; MAINT</b>	<b>70,763</b>	<b>79,000</b>	<b>0</b>
0330	OTHER PROF SERVICES	0	79,000	0
0440	RENTALS	70,763	0	0
<b>2610</b>	<b>TOTAL BUILDING OPERATIONS</b>	<b>550,150</b>	<b>591,320</b>	<b>599,689</b>
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	213,750	217,072	223,034
0112	SALARY - ADMIN ASSISTANT	31,403	46,396	46,565
0120	TEMPORARY EMPLOYEE	6,378	0	0
0130	SALARY - OVERTIME	5,712	1,000	1,000
0151	STIPENDS	0	0	0
0170	HEALTH PAYBACK	4,267	5,056	4,280
0201	DENTAL INSURANCE	2,015	2,284	1,912
0205	LIFE INSURANCE	543	441	300
0211	HEALTH INSURANCE	41,605	40,154	45,852
0212	HEALTH INS - HRA	6,125	11,270	12,446
0220	SOCIAL SECURITY	19,254	20,619	21,028
0240	CITY RETIREMENT PENSION	46,761	47,951	41,813
0270	WORKERS COMPENSATION	3,023	4,011	3,279
0290	HEALTH PAYBACK	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	29,153	30,000	11,473
0430	CONT REP/MAINT SERV	3,282	15,000	3,476
0522	LIABILITY INSURANCE	94,589	127,566	139,047
0530	COMMUNICATIONS	23,740	5,000	26,247
0531	TELEPHONE	0	0	0
0540	ADVERTISING	5,083	2,500	2,563
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	767	1,000	1,025
0590	MISCELLANEOUS PURCH SERV	1,439	0	0
0600	SUPPLIES/MATERIALS	8,901	9,000	9,225
0810	DUES & FEES	2,360	5,000	5,125
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2620</b>	<b>TOTAL BUILDING CARE/UPKEEP</b>	<b>5,584,691</b>	<b>5,845,752</b>	<b>5,871,295</b>
0114	SALARY - MAINTENANCE	763,956	857,019	804,970
0115	SALARY - CUSTODIAN	1,225,737	1,357,936	1,369,867
0120	TEMPORARY EMPLOYEE	128,584	90,000	90,000
0130	SALARY - OVERTIME	64,270	55,000	164,190

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0131	SALARY - MAINT OT	70,474	92,000	0
0132	SALARY - SECURITY OT	5,340	9,000	0
0133	SALARY - CUSTODIAN/RENTAL OT	0	0	0
0170	HEALTH PAYBACK	17,978	29,548	17,267
0201	DENTAL INSURANCE	38,668	40,983	31,865
0205	LIFE INSURANCE	6,634	6,321	5,550
0211	HEALTH INSURANCE	504,701	362,027	462,903
0212	HEALTH INS - HRA	74,305	108,836	125,440
0220	SOCIAL SECURITY	169,663	190,523	187,142
0240	CITY RETIREMENT PENSION	359,719	332,197	311,154
0270	WORKERS COMPENSATION	25,459	33,923	26,451
0290	HEALTH PAYBACK	0	0	0
0330	OTHER PROF SERVICES	18,604	20,000	20,500
0342	ARCHITECTURE & ENGINEERING SVC	17,187	10,000	10,250
0411	WATER/SEWAGE	116,906	130,594	124,027
0415	OUTSIDE LIGHTING	12,371	16,200	13,125
0421	DISPOSAL SERVICES	94,463	92,000	94,300
0424	DUST MOP SERVICE	12,846	20,000	20,500
0425	UNIFORMS	373	0	0
0430	CONT REP/MAINT SERV	257,020	200,000	272,672
0433	FIRE ALARMS	9,396	8,000	8,200
0435	GLASS REPLACEMENT	14,889	10,000	10,250
0439	FIRE EXTINGUISHER MAINT	1,415	7,000	7,175
0440	RENTALS	2,914	6,000	6,150
0442	EQUIPMENT-LEASE/RENTAL	0	6,000	6,150
0521	PROPERTY INSURANCE	139,204	146,964	160,190
0539	ENERGY MANAGEMENT	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	2,998	5,000	5,125
0602	UNIFORMS	6,776	10,000	9,000
0611	CUSTODIAL SUPPLIES	141,984	150,000	153,750
0612	BUILDING MATERIALS	32,217	20,000	20,500
0613	PLUMBING SUPPLIES	31,341	50,000	41,000
0614	ELECTRICAL MATERIALS	38,015	50,000	51,250
0615	HARDWARE MATERIALS	46,978	35,000	35,875
0616	PAINT MATERIALS	5,002	7,000	7,175
0617	HVAC MATERIALS	67,579	48,000	59,450
0618	LAMPING LIGHT BULBS	0	5,000	5,125
0622	ELECTRICITY	645,278	723,181	684,574

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0623	NATURAL GAS CONCESSION	5,367	5,000	5,125
0625	BOILER TREATMENT	2,378	7,000	7,175
0628	WOOD CHIPS	65,147	80,000	82,400
0629	NATURAL GAS HEAT	234,297	312,500	250,983
0673	SMALL EQUIPMENT	24,457	40,000	41,000
0679	FLOORING MATERIALS	13,590	20,000	20,500
0690	OTHER SUPPLIES MATERIALS	2,629	5,000	5,125
0730	EQUIPMENT	356	0	0
0731	MACHINERY	13,000	25,000	25,625
0733	FURNITURE & FIXTURES	52,225	10,000	10,250
<b>2630</b>	<b>TOTAL GROUNDS CARE/UPKEEP</b>	<b>209,396</b>	<b>145,000</b>	<b>153,622</b>
0422	SNOW PLOWING SERVICE	0	0	0
0426	TREE REMOVAL	0	0	0
0427	PAVING SERVICE	14,875	10,000	15,247
0430	CONT REP/MAINT SERV	26,419	25,000	25,625
0442	EQUIPMENT-LEASE/RENTAL	20,992	10,000	10,250
0461	SALT & SAND	40,934	20,000	20,500
0462	SEED	11,448	10,000	10,250
0464	FENCING MATERIALS	857	5,000	5,125
0465	LOAM	0	0	0
0466	FILL/GRAVEL/STONE	6,661	5,000	5,125
0469	MISCELLANEOUS	0	0	0
0600	SUPPLIES/MATERIALS	19,437	25,000	25,625
0619	REPAIR PARTS	3,838	5,000	5,125
0673	SMALL EQUIPMENT	1,105	10,000	10,250
0730	EQUIPMENT	62,830	20,000	20,500
0731	MACHINERY	0	0	0
<b>2650</b>	<b>TOTAL VEHICLE MAINTENANCE</b>	<b>203,922</b>	<b>202,664</b>	<b>197,673</b>
0114	SALARY - MAINTENANCE	54,859	56,792	58,956
0170	HEALTH PAYBACK	1,739	0	4,280
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	141	0	150
0211	HEALTH INSURANCE	10,183	15,320	0
0212	HEALTH INS - HRA	1,499	3,496	0
0220	SOCIAL SECURITY	4,330	4,345	4,838
0240	CITY RETIREMENT PENSION	10,864	10,321	9,144
0270	WORKERS COMPENSATION	659	891	717
0290	HEALTH PAYBACK	0	0	0
0430	CONT REP/MAINT SERV	8,106	3,000	13,500
0442	EQUIPMENT-LEASE/RENTAL	150	0	0



**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0521	PROPERTY INSURANCE	0	0	0
0590	MISCELLANEOUS PURCH SERV	379	0	0
0600	SUPPLIES/MATERIALS	2,219	500	513
0619	REPAIR PARTS	32,563	30,000	25,625
0626	GASOLINE	31,880	36,000	36,900
0627	DIESEL FUEL	3,750	5,000	5,125
0673	SMALL EQUIPMENT	1,235	7,000	7,175
0690	OTHER SUPPLIES MATERIALS	1,045	5,000	5,125
0730	EQUIPMENT	38,320	25,000	25,625
<b>2660</b>	<b>TOTAL SECURITY</b>	<b>28,204</b>	<b>32,582</b>	<b>202,401</b>
0100	SALARY - PERSONAL SVC	18,923	19,490	20,026
0170	HEALTH PAYBACK	0	0	0
0201	DENTAL INSURANCE	230	0	439
0205	LIFE INSURANCE	102	147	0
0211	HEALTH INSURANCE	2,774	5,600	6,181
0212	HEALTH INS - HRA	408	2,024	2,156
0220	SOCIAL SECURITY	1,387	1,491	1,532
0240	CITY RETIREMENT PENSION	3,475	3,547	3,106
0270	WORKERS COMPENSATION	227	283	244
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0590	MISCELLANEOUS PURCH SERV	678	0	168,718
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	0	0	0
<b>2690</b>	<b>TOTAL PREVENTATIVE MAINTENANCE</b>	<b>277,043</b>	<b>315,960</b>	<b>323,859</b>
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	9,266	40,000	41,000
0430	CONT REP/MAINT SERV	196,356	170,000	174,250
0431	ELEVATOR MAINTENANCE	32,277	35,000	35,875
0433	FIRE ALARMS	11,619	10,000	10,250
0434	SPRINKLER MAINTENANCE	3,956	4,000	4,100
0436	ROOF REPAIRS	1,757	10,000	10,250
0437	HVAC EQUIPMENT MAINT	14,984	17,000	17,425

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0600	SUPPLIES/MATERIALS	2,865	4,960	5,084
0616	PAINT MATERIALS	1,898	5,000	5,125
0617	HVAC MATERIALS	5	15,000	15,375
0670	COMPUTER SOFTWARE	0	0	0
0690	OTHER SUPPLIES MATERIALS	2,060	5,000	5,125
<b>2710</b>	<b>TOTAL PUPIL TRANSPORTATION</b>	<b>992,342</b>	<b>1,331,916</b>	<b>1,337,728</b>
0116	SALARY - DRIVER	339,895	534,712	533,983
0120	TEMPORARY EMPLOYEE	61,243	50,000	53,820
0122	TEMP SALARY AIDES	0	0	0
0130	SALARY - OVERTIME	49,818	25,000	35,000
0170	HEALTH PAYBACK	4,289	4,634	8,561
0201	DENTAL INSURANCE	4,370	5,950	5,585
0205	LIFE INSURANCE	1,094	1,268	1,650
0211	HEALTH INSURANCE	77,148	107,024	134,546
0212	HEALTH INS - HRA	11,358	34,581	40,560
0220	SOCIAL SECURITY	33,377	46,997	48,299
0240	CITY RETIREMENT PENSION	71,677	88,702	82,818
0270	WORKERS COMPENSATION	4,821	7,545	6,494
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0430	CONT REP/MAINT SERV	0	0	0
0440	RENTALS	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	56,189	54,494	10,000
0510	TRANSPORTATION	59,044	74,010	67,726
0511	TRANSPORTATION - PUBLIC VT LEA	72,520	141,000	147,660
0518	STUDENT BUS TICKETS	145,316	155,000	160,000
0531	TELEPHONE	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0602	UNIFORMS	0	0	0
0619	REPAIR PARTS	0	0	0
0626	GASOLINE	35	0	0
0627	DIESEL FUEL	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	147	1,000	1,025
<b>2720</b>	<b>TOTAL CO-CURRICULAR TRANSPORT</b>	<b>114,503</b>	<b>135,698</b>	<b>138,432</b>
0442	EQUIPMENT-LEASE/RENTAL	694	860	882
0510	TRANSPORTATION	113,809	133,338	136,005
0511	TRANSPORTATION - PUBLIC VT LEA	0	1,500	1,545
<b>2740</b>	<b>TOTAL BUS MAINTENANCE</b>	<b>441,619</b>	<b>72,431</b>	<b>74,342</b>

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
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	5,874	4,691	6,958
0442	EQUIPMENT-LEASE/RENTAL	0	10,000	10,250
0521	PROPERTY INSURANCE	0	0	0
0530	COMMUNICATIONS	2,642	2,740	2,809
0531	TELEPHONE	2,121	0	0
0619	REPAIR PARTS	21,549	20,000	18,450
0626	GASOLINE	26,199	6,000	6,150
0627	DIESEL FUEL	0	24,000	24,600
0673	SMALL EQUIPMENT	1,290	0	0
0690	OTHER SUPPLIES MATERIALS	0	0	0
0730	EQUIPMENT	381,944	5,000	5,125
<b>2760</b>	<b>TOTAL SAFETY</b>	<b>42,033</b>	<b>45,378</b>	<b>41,651</b>
0100	SALARY - PERSONAL SVC	35,000	36,050	33,686
0201	DENTAL INSURANCE	611	872	0
0205	LIFE INSURANCE	103	147	0
0211	HEALTH INSURANCE	1,172	0	0
0212	HEALTH INS - HRA	173	0	0
0220	SOCIAL SECURITY	2,646	2,758	2,577
0270	WORKERS COMPENSATION	421	551	264
0550	PRINTING/BINDING	0	0	0
0600	SUPPLIES/MATERIALS	1,908	5,000	5,125
0673	SMALL EQUIPMENT	0	0	0
<b>2900</b>	<b>TOTAL OTHER EMPLOYEE BENEFITS</b>	<b>419,895</b>	<b>572,850</b>	<b>574,384</b>
0140	20-20 RETIRED TEACHERS	0	0	0
0160	SALARY - GOLDEN HANDSHAKE	256,337	325,000	336,375
0201	DENTAL INSURANCE	163	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	1,626	0	0
0212	HEALTH INS - HRA	239	0	0
0215	HEALTH INS-EARLY RETIRE	14,993	25,000	25,000
0220	SOCIAL SECURITY	38,978	24,863	25,733
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0260	UNEMPLOYMENT COMPENSATION	47,460	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	19,887	25,000	25,000
0310	ADMINISTRATIVE SERVICES - S125	15,069	62,040	50,430
0330	OTHER PROF SERVICES	0	0	0
0530	COMMUNICATIONS	21,064	35,947	36,846
0531	TELEPHONE	4,080	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
<b>3100</b>	<b>TOTAL SCHOOL LUNCH PROGRAM</b>	<b>0</b>	<b>0</b>	<b>0</b>
0100	SALARY - PERSONAL SVC	0	0	0
<b>4300</b>	<b>ARCHITECTURE &amp; ENGINEERING</b>	<b>511,854</b>	<b>0</b>	<b>0</b>
0342	ARCHITECTURE & ENGINEERING SVC	511,854	0	0
<b>4500</b>	<b>TOTAL BUILDING ACQUISITION</b>	<b>0</b>	<b>0</b>	<b>0</b>
0720	REPAIRS	0	0	0
<b>4700</b>	<b>TOTAL BUILDING IMPROVEMENTS</b>	<b>725,824</b>	<b>75,000</b>	<b>0</b>
0343	CONSTRUCTION SVCS	725,824	75,000	0
<b>5100</b>	<b>TOTAL DEBT SERVICE</b>	<b>3,276,438</b>	<b>3,806,292</b>	<b>4,188,221</b>
0830	INTEREST	1,564,271	1,946,292	2,093,221
0833	BOND ISSUANCE COST	2,167	20,000	20,000
0910	REDEMP OF PRINCIPAL	1,710,000	1,840,000	2,075,000
<b>5200</b>	<b>TOTAL REPAYMENTS TO SOURCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
0930	REPAYMENTS TO FUNDING SOURCE	0	0	0
<b>5210</b>	<b>TOTAL PRIOR YEAR ADJUSTMENTS</b>	<b>114</b>	<b>0</b>	<b>0</b>
0980	PRIOR YEAR ADJUSTMENTS	114	0	0
<b>5310</b>	<b>TOTAL FUND TRANSFERS</b>	<b>903,970</b>	<b>160,000</b>	<b>250,000</b>
0900	TRANSFER TO FOOD SVC	0	0	0
0920	FUND TRANSFERS	903,970	160,000	250,000
	<b>CONTINGENCY</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>
	<b>STATE HEALTH CARE RECAPTURE</b>	<b>0</b>	<b>173,010</b>	<b>0</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>71,600,643</b>	<b>74,138,378</b>	<b>77,847,191</b>

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
<b>1100</b>	<b>TOTAL REGULAR INSTRUCTION</b>	<b>638,239</b>	<b>535,267</b>	<b>419,613</b>
0100	SALARY - PERSONAL SVC	56,674	0	0
0101	SALARY - TEACHERS	62,559	62,694	63,927
0102	SALARY - AIDES	71,671	98,068	47,404
0103	SALARY - SUBSTITUTES	1,252	4,688	0
0104	SALARY - TUTORS	0	0	0
0108	SALARY - LIAISONS	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	87,036	0	20,000
0121	TEMP SALARY TEACHERS	0	0	0
0135	SALARY - EXTRA HOURS	0	0	0
0151	STIPENDS	19,290	0	51,250
0170	HEALTH PAYBACK	662	0	4,120
0201	DENTAL INSURANCE	2,176	635	959
0205	LIFE INSURANCE	348	169	171
0211	HEALTH INSURANCE	10,382	7,399	2,914
0212	HEALTH INS - HRA	504	2,376	988
0220	SOCIAL SECURITY	22,190	12,298	14,119
0230	RETIREMENT CONTRIBUTIONS	0	0	0
0231	VSTRS CONTRIBUTIONS	0	0	8,500
0232	OPEB ASSESSMENT	2,945	1,504	255
0240	CITY RETIREMENT PENSION	13,865	10,583	1,827
0250	TUITION REIMBURSEMENT	490	0	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	1,771	76	1,289
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	163,986	77,109	88,930
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	65	4,688	15,500
0321	KELLY SUB SERVICES	241	1,000	2,000
0330	OTHER PROF SERVICES	53,860	38,000	2,992
0430	CONT REP/MAINT SERV	0	0	0
0440	RENTALS	683	0	0
0500	OTHER PURCHASED SERVICE	0	0	0
0510	TRANSPORTATION	0	0	0
0518	STUDENT BUS TICKETS	0	0	0
0530	COMMUNICATIONS	1,449	0	1,450
0531	TELEPHONE	452	1,050	0
0540	ADVERTISING	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0550 PRINTING/BINDING	90	0	0
0566 TUITION INDEPENDENT SCHOOLS	0	0	0
0580 TRAVEL/CONF	790	40,442	30,848
0590 MISCELLANEOUS PURCH SERV	0	0	0
0600 SUPPLIES/MATERIALS	23,228	31,179	37,309
0610 MISC SUPPLIES	0	0	0
0626 GASOLINE	0	0	0
0630 FOOD	0	0	0
0640 BOOKS/PERIODICALS	36	911	873
0660 MANIPULATIVE DEVICES	0	0	0
0670 COMPUTER SOFTWARE	14,250	3,076	3,076
0673 SMALL EQUIPMENT	23,230	34,520	18,662
0730 EQUIPMENT	0	90,000	0
0810 DUES & FEES	135	3,250	250
0890 MISCELLANEOUS	1,930	0	0
0990 ADMIN COST REIMB	0	9,551	0
<b>1200 TOTAL SPECIAL ED. INSTRUCTION</b>	<b>642,230</b>	<b>835,660</b>	<b>883,152</b>
0100 SALARY - PERSONAL SVC	89,525	136,578	90,429
0101 SALARY - TEACHERS	12,981	0	57
0102 SALARY - AIDES	322,700	401,885	354,326
0103 SALARY - SUBSTITUTES	18	0	0
0104 SALARY - TUTORS	0	0	0
0120 TEMPORARY EMPLOYEE	47,808	0	0
0135 SALARY - EXTRA HOURS	0	0	0
0151 STIPENDS	2,361	0	0
0170 HEALTH PAYBACK	6,028	4,540	13,290
0201 DENTAL INSURANCE	4,240	3,462	5,108
0205 LIFE INSURANCE	1,372	976	1,210
0211 HEALTH INSURANCE	45,494	37,876	44,905
0212 HEALTH INS - HRA	5,083	16,314	14,316
0214 HEALTH INS - OTHER EMPL	0	0	0
0220 SOCIAL SECURITY	34,935	41,898	35,045
0231 VSTRS CONTRIBUTIONS	0	0	0
0240 CITY RETIREMENT PENSION	0	53,080	50,270
0250 TUITION REIMBURSEMENT	225	0	0
0270 WORKERS COMPENSATION	52	0	5,411
0290 HEALTH PAYBACK	0	0	0
0300 PROFESSIONAL/TECH SERVICES	163	10,000	10,000
0321 KELLY SUB SERVICES	318	0	0
0330 OTHER PROF SERVICES	27,137	51,550	110,050

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0510	TRANSPORTATION	0	0	0
0530	COMMUNICATIONS	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	0	0	75,000
0580	TRAVEL/CONF	931	2,000	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	17,905	40,000	42,434
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0650	AUDIOVISUAL MATERIALS	0	0	0
0660	MANIPULATIVE DEVICES	0	0	0
0670	COMPUTER SOFTWARE	9,978	10,000	8,300
0673	SMALL EQUIPMENT	12,059	15,500	15,000
0730	EQUIPMENT	918	10,000	8,000
0810	DUES & FEES	0	0	0
5220	PAYMENTS BACK TO STATE	219	0	0
<b>1250</b>	<b>TOTAL TITLE I</b>	<b>1,192,106</b>	<b>1,205,312</b>	<b>1,903,450</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	593,946	620,498	957,040
0102	SALARY - AIDES	0	0	0
0103	SALARY - SUBSTITUTES	72	0	0
0104	SALARY - TUTORS	29,025	35,123	28,500
0108	SALARY - LIAISONS	133,828	136,964	130,504
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0130	SALARY - OVERTIME	0	0	0
0135	SALARY - EXTRA HOURS	754	0	2,000
0151	STIPENDS	1,425	0	11,400
0170	HEALTH PAYBACK	11,264	4,937	9,847
0201	DENTAL INSURANCE	8,269	7,801	9,932
0205	LIFE INSURANCE	1,798	1,899	2,253
0211	HEALTH INSURANCE	92,204	90,692	116,374
0212	HEALTH INS - HRA	10,177	26,455	32,712
0220	SOCIAL SECURITY	56,655	58,108	76,560
0231	VSTRS CONTRIBUTIONS	81,090	11,684	160,200
0232	OPEB ASSESSMENT	1,253	1,504	3,825
0240	CITY RETIREMENT PENSION	22,866	20,118	17,999
0250	TUITION REIMBURSEMENT	6,275	1,675	25,800
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	8,996	11,705	13,824
0290	HEALTH PAYBACK	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0300 PROFESSIONAL/TECH SERVICES	0	100,000	0
0320 PROFESSIONAL-EDUCATION	9,350	12,000	28,080
0321 KELLY SUB SERVICES	3,802	3,150	3,300
0330 OTHER PROF SERVICES	0	0	0
0440 RENTALS	0	0	0
0510 TRANSPORTATION	0	0	0
0530 COMMUNICATIONS	0	0	0
0531 TELEPHONE	0	0	0
0550 PRINTING/BINDING	0	0	0
0580 TRAVEL/CONF	2,818	1,000	5,000
0600 SUPPLIES/MATERIALS	32,563	19,000	56,300
0640 BOOKS/PERIODICALS	3,216	0	78,000
0670 COMPUTER SOFTWARE	34,347	11,000	134,000
0673 SMALL EQUIPMENT	2,394	0	0
0730 EQUIPMENT	0	0	0
0810 DUES & FEES	0	0	0
0990 ADMIN COST REIMB	43,500	30,000	0
<b>1300 TOTAL TECH ED INSTRUCTION</b>	<b>2,154,156</b>	<b>2,198,078</b>	<b>2,149,245</b>
0100 SALARY - PERSONAL SVC	152,625	141,428	101,417
0101 SALARY - TEACHERS	1,145,759	1,269,019	1,264,842
0102 SALARY - AIDES	16,507	22,003	22,734
0103 SALARY - SUBSTITUTES	20,424	200	200
0120 TEMPORARY EMPLOYEE	0	0	0
0140 20-20 RETIRED TEACHERS	0	0	0
0151 STIPENDS	31,981	20,000	20,000
0170 HEALTH PAYBACK	15,724	11,747	17,883
0201 DENTAL INSURANCE	17,807	16,315	15,359
0205 LIFE INSURANCE	2,291	1,985	1,200
0211 HEALTH INSURANCE	194,937	177,642	205,645
0212 HEALTH INS - HRA	21,778	47,136	51,136
0220 SOCIAL SECURITY	100,498	112,026	109,187
0231 VSTRS CONTRIBUTIONS	3,751	0	0
0232 OPEB ASSESSMENT	11,026	13,532	14,408
0240 CITY RETIREMENT PENSION	12,960	11,268	17,158
0250 TUITION REIMBURSEMENT	10,926	5,610	4,925
0260 UNEMPLOYMENT COMPENSATION	0	0	0
0270 WORKERS COMPENSATION	15,395	17,579	17,240
0290 HEALTH PAYBACK	0	0	0
0300 PROFESSIONAL/TECH SERVICES	9,581	9,200	35
0320 PROFESSIONAL-EDUCATION	31,166	18,400	3,465



**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0321	KELLY SUB SERVICES	7,839	10,000	10,000
0330	OTHER PROF SERVICES	450	0	0
0421	DISPOSAL SERVICES	545	3,251	2,012
0430	CONT REP/MAINT SERV	13,675	18,428	18,500
0433	FIRE ALARMS	0	519	0
0439	FIRE EXTINGUISHER MAINT	114	78	327
0440	RENTALS	3,590	4,206	3,646
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0500	OTHER PURCHASED SERVICE	0	400	0
0510	TRANSPORTATION	0	500	0
0522	LIABILITY INSURANCE	0	0	0
0530	COMMUNICATIONS	3,210	1,950	4,097
0531	TELEPHONE	360	2,347	0
0540	ADVERTISING	1,529	1,979	1,772
0550	PRINTING/BINDING	897	200	831
0561	TUITION IN STATE	0	0	0
0580	TRAVEL/CONF	10,466	15,216	13,381
0590	MISCELLANEOUS PURCH SERV	0	1,909	909
0600	SUPPLIES/MATERIALS	106,578	143,793	141,036
0621	JET FUEL	0	500	0
0622	ELECTRICITY	0	769	0
0626	GASOLINE	0	200	0
0627	DIESEL FUEL	0	150	0
0629	NATURAL GAS HEAT	0	0	0
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	15,466	11,131	8,516
0650	AUDIOVISUAL MATERIALS	6,355	2,080	579
0670	COMPUTER SOFTWARE	15,717	9,703	19,249
0673	SMALL EQUIPMENT	98,866	58,032	49,123
0674	EQUIPMENT REPAIR	0	0	0
0730	EQUIPMENT	23,086	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	13,873	15,649	8,436
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
0990	ADMIN COST REIMB	0	0	0
5220	PAYMENTS BACK TO STATE	16,405	0	0
<b>1410</b>	<b>TOTAL CO-CURRICULAR INSTRUCTION</b>	<b>1,129</b>	<b>1,709,462</b>	<b>1,365</b>
0321	KELLY SUB SERVICES	0	0	625
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	1,129	0	365

**SPECIAL & GRANT FUNDED LINE ITEMS**

		FY18	FY19	FY20
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0650	AUDIOVISUAL MATERIALS	0	0	375
<b>1450</b>	<b>TOTAL AFTERSCHOOL PROGRAMS</b>	<b>1,288,167</b>	<b>1,709,462</b>	<b>1,667,200</b>
0100	SALARY - PERSONAL SVC	453,369	644,598	650,047
0108	SALARY - LIAISONS	0	0	0
0111	SALARY - ADMIN/DIRECTOR	71,050	73,182	56,393
0112	SALARY - ADMIN ASSISTANT	20,934	47,427	22,077
0120	TEMPORARY EMPLOYEE	369,832	387,789	529,543
0151	STIPENDS	844	0	0
0170	HEALTH PAYBACK	122	5,171	0
0201	DENTAL INSURANCE	6,080	6,916	1,995
0205	LIFE INSURANCE	1,886	2,132	413
0211	HEALTH INSURANCE	81,559	70,475	41,902
0212	HEALTH INS - HRA	0	24,012	8,428
0220	SOCIAL SECURITY	65,780	88,493	29,733
0240	CITY RETIREMENT PENSION	0	112,178	16,572
0250	TUITION REIMBURSEMENT	0	510	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	701	26,897	1,777
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	48,823	46,998	72,314
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	475
0330	OTHER PROF SERVICES	132,234	138,150	128,178
0440	RENTALS	965	0	1,000
0510	TRANSPORTATION	485	485	0
0530	COMMUNICATIONS	2,460	268	10,604
0531	TELEPHONE	357	1,332	1,800
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	4,685	5,250	5,750
0580	TRAVEL/CONF	2,919	4,800	3,093
0600	SUPPLIES/MATERIALS	22,211	20,698	81,935
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

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	871	1,702	3,171
0900	TRANSFER TO FOOD SVC	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>1600</b>	<b>TOTAL CONTINUING EDUCATION</b>	<b>50,821</b>	<b>22,550</b>	<b>19,387</b>
0100	SALARY - PERSONAL SVC	13,000	0	0
0120	TEMPORARY EMPLOYEE	27,632	0	300
0151	STIPENDS	0	0	0
0220	SOCIAL SECURITY	2,069	0	23
0270	WORKERS COMPENSATION	230	0	0
0320	PROFESSIONAL-EDUCATION	303	0	0
0440	RENTALS	0	0	0
0530	COMMUNICATIONS	183	800	800
0531	TELEPHONE	267	0	0
0540	ADVERTISING	2,705	13,141	13,141
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	2,671	3,070	584
0600	SUPPLIES/MATERIALS	1,515	4,295	4,295
0640	BOOKS/PERIODICALS	20	0	0
0673	SMALL EQUIPMENT	0	19	19
0810	DUES & FEES	225	1,225	225
0920	FUND TRANSFERS	0	0	0
<b>1700</b>	<b>TOTAL SUMMER SCHOOL</b>	<b>269,237</b>	<b>141,482</b>	<b>344,349</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0
0102	SALARY - AIDES	0	0	0
0108	SALARY - LIAISONS	0	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0120	TEMPORARY EMPLOYEE	206,481	74,556	243,697
0135	SALARY - EXTRA HOURS	0	0	0
0151	STIPENDS	13,500	20,800	34,150
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	16,908	7,295	21,255
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	1,523	510	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0300 PROFESSIONAL/TECH SERVICES	15,068	22,061	20,780
0330 OTHER PROF SERVICES	12,000	12,000	17,232
0440 RENTALS	0	0	0
0510 TRANSPORTATION	0	0	0
0518 STUDENT BUS TICKETS	0	0	0
0530 COMMUNICATIONS	0	0	0
0531 TELEPHONE	0	0	0
0550 PRINTING/BINDING	0	0	64
0580 TRAVEL/CONF	0	0	0
0590 MISCELLANEOUS PURCH SERV	0	0	0
0600 SUPPLIES/MATERIALS	3,758	4,260	5,331
0630 FOOD	0	0	0
0640 BOOKS/PERIODICALS	0	0	0
0810 DUES & FEES	0	0	1,839
<b>2100 TOTAL STUDENT SUPPORT SERVICES</b>	<b>206,482</b>	<b>248,457</b>	<b>197,136</b>
0100 SALARY - PERSONAL SVC	115,378	155,113	133,732
0101 SALARY - TEACHERS	0	0	0
0104 SALARY - TUTORS	28,683	0	0
0108 SALARY - LIAISONS	25,905	27,743	0
0120 TEMPORARY EMPLOYEE	4,039	7,790	19,620
0130 SALARY - OVERTIME	0	0	0
0135 SALARY - EXTRA HOURS	0	0	0
0151 STIPENDS	3,000	0	0
0201 DENTAL INSURANCE	766	1,134	937
0205 LIFE INSURANCE	364	428	337
0211 HEALTH INSURANCE	7,913	9,211	3,628
0212 HEALTH INS - HRA	0	3,329	1,265
0220 SOCIAL SECURITY	13,365	14,584	11,731
0231 VSTRS CONTRIBUTIONS	0	0	0
0240 CITY RETIREMENT PENSION	0	20,442	12,233
0250 TUITION REIMBURSEMENT	0	0	0
0260 UNEMPLOYMENT COMPENSATION	0	0	0
0270 WORKERS COMPENSATION	225	403	1,626
0290 HEALTH PAYBACK	0	0	0
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0320 PROFESSIONAL-EDUCATION	1,908	1,309	5,725
0321 KELLY SUB SERVICES	0	0	2,400
0330 OTHER PROF SERVICES	3,500	2,000	0
0440 RENTALS	0	0	0
0518 STUDENT BUS TICKETS	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0530	COMMUNICATIONS	421	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	179	0	0
0580	TRAVEL/CONF	435	1,218	2,335
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	400	3,752	1,065
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	0	0	500
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2110</b>	<b>TOTAL ATTENDANCE SERVICES</b>	<b>20,849</b>	<b>30,858</b>	<b>77,027</b>
0100	SALARY - PERSONAL SVC	10,360	28,052	29,518
0101	SALARY - TEACHERS	0	0	0
0120	TEMPORARY EMPLOYEE	9,240	0	24,563
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
0212	HEALTH INS - HRA	0	0	0
0220	SOCIAL SECURITY	793	2,146	4,137
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	0	400	359
0290	HEALTH PAYBACK	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	8,000
0530	COMMUNICATIONS	183	0	750
0531	TELEPHONE	270	260	0
0580	TRAVEL/CONF	3	0	4,700
0600	SUPPLIES/MATERIALS	0	0	5,000
<b>2113</b>	<b>TOTAL SOCIAL WORK SERVICES</b>	<b>69,828</b>	<b>362,805</b>	<b>423,478</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	63,251	64,749
0201	DENTAL INSURANCE	0	1,411	1,213
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	15,320	17,122
0212	HEALTH INS - HRA	0	3,864	4,116
0220	SOCIAL SECURITY	0	4,839	4,953
0231	VSTRS CONTRIBUTIONS	0	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0270 WORKERS COMPENSATION	0	400	787
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0330 OTHER PROF SERVICES	69,828	273,720	330,538
<b>2120 TOTAL GUIDANCE</b>	<b>111,640</b>	<b>102,853</b>	<b>84,176</b>
0101 SALARY - TEACHERS	25,514	27,632	28,485
0112 SALARY - ADMIN ASSISTANT	32,347	42,866	33,678
0120 TEMPORARY EMPLOYEE	1,068	0	0
0151 STIPENDS	17,574	0	0
0170 HEALTH PAYBACK	1,103	0	2,773
0201 DENTAL INSURANCE	461	230	219
0205 LIFE INSURANCE	243	294	150
0211 HEALTH INSURANCE	0	0	0
0212 HEALTH INS - HRA	0	0	0
0220 SOCIAL SECURITY	5,937	5,393	4,968
0232 OPEB ASSESSMENT	1,253	1,504	1,275
0240 CITY RETIREMENT PENSION	6,023	7,802	5,223
0250 TUITION REIMBURSEMENT	0	0	0
0270 WORKERS COMPENSATION	708	1,292	756
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0320 PROFESSIONAL-EDUCATION	471	315	315
0330 OTHER PROF SERVICES	10,326	6,371	0
0500 OTHER PURCHASED SERVICE	0	1,000	1,000
0550 PRINTING/BINDING	0	0	0
0580 TRAVEL/CONF	348	1,970	550
0600 SUPPLIES/MATERIALS	2,422	5,860	2,749
0630 FOOD	0	0	0
0640 BOOKS/PERIODICALS	1,200	0	0
0673 SMALL EQUIPMENT	0	0	1,586
0810 DUES & FEES	325	325	450
5220 PAYMENTS BACK TO STATE	4,318	0	0
<b>2130 TOTAL HEALTH SERVICES</b>	<b>23,049</b>	<b>20,060</b>	<b>36,210</b>
0100 SALARY - PERSONAL SVC	0	0	0
0101 SALARY - TEACHERS	0	0	0
0104 SALARY - TUTORS	0	0	0
0120 TEMPORARY EMPLOYEE	0	0	0
0151 STIPENDS	2,829	0	0
0201 DENTAL INSURANCE	0	0	0
0205 LIFE INSURANCE	0	0	0
0211 HEALTH INSURANCE	0	0	0
0212 HEALTH INS - HRA	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0220 SOCIAL SECURITY	194	0	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	230	0	250
0580 TRAVEL/CONF	6	0	0
0600 SUPPLIES/MATERIALS	230	500	16,400
0640 BOOKS/PERIODICALS	0	0	0
0673 SMALL EQUIPMENT	0	0	0
0810 DUES & FEES	0	0	0
<b>2140 TOTAL PSYCHOLOGICAL SERVICES</b>	<b>15,400</b>	<b>40,000</b>	<b>20,000</b>
0100 SALARY - PERSONAL SVC	0	0	0
0101 SALARY - TEACHERS	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
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	15,400	40,000	20,000
0600 SUPPLIES/MATERIALS	0	0	0
<b>2150 TOTAL SPEECH &amp; LANGUAGE SERVICES</b>	<b>42,092</b>	<b>27,000</b>	<b>55,557</b>
0100 SALARY - PERSONAL SVC	0	0	0
0101 SALARY - TEACHERS	0	0	0
0120 TEMPORARY EMPLOYEE	14,265	0	17,842
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
0212 HEALTH INS - HRA	0	0	0
0220 SOCIAL SECURITY	1,091	0	1,365
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	24,757	25,000	31,900
0580 TRAVEL/CONF	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0600	SUPPLIES/MATERIALS	1,979	2,000	4,450
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
<b>2160</b>	<b>TOTAL OCCUPATIONAL THERAPY</b>	<b>82,030</b>	<b>140,936</b>	<b>95,926</b>
0100	SALARY - PERSONAL SVC	70,924	125,256	74,522
0120	TEMPORARY EMPLOYEE	248	0	3,835
0151	STIPENDS	1,450	0	0
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	3,522	7,756	8,561
0212	HEALTH INS - HRA	394	1,978	2,107
0214	HEALTH INS - OTHER EMPL	0	0	0
0220	SOCIAL SECURITY	5,492	5,496	5,994
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	906
0290	HEALTH PAYBACK	0	0	0
0330	OTHER PROF SERVICES	0	450	0
<b>2190</b>	<b>TOTAL PHYSICAL THERAPY</b>	<b>26,414</b>	<b>22,362</b>	<b>28,941</b>
0100	SALARY - PERSONAL SVC	17,407	15,890	16,413
0120	TEMPORARY EMPLOYEE	0	0	5,085
0201	DENTAL INSURANCE	106	353	227
0205	LIFE INSURANCE	32	37	38
0211	HEALTH INSURANCE	3,208	3,878	4,280
0212	HEALTH INS - HRA	358	989	1,054
0220	SOCIAL SECURITY	1,159	1,216	1,645
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	200
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	4,144	0	0
0730	EQUIPMENT	0	0	0
<b>2200</b>	<b>TOTAL INSTRUCTIONAL SUPPORTS</b>	<b>56,520</b>	<b>11,086</b>	<b>31,765</b>
0100	SALARY - PERSONAL SVC	26,680	0	0
0101	SALARY - TEACHERS	15,802	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	1,584	0	10,000
0170	HEALTH PAYBACK	1,198	0	0
0201	DENTAL INSURANCE	629	0	0



**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	
0205	LIFE INSURANCE	71	0	0
0211	HEALTH INSURANCE	3,607	0	0
0212	HEALTH INS - HRA	0	0	0
0220	SOCIAL SECURITY	3,394	4,086	765
0231	VSTRS CONTRIBUTIONS	0	0	0
0232	OPEB ASSESSMENT	752	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	125	0	0
0270	WORKERS COMPENSATION	0	0	0
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	15,000
0321	KELLY SUB SERVICES	0	0	2,000
0330	OTHER PROF SERVICES	2,677	5,000	4,000
0580	TRAVEL/CONF	0	2,000	0
0600	SUPPLIES/MATERIALS	0	0	0
0810	DUES & FEES	0	0	0
<b>2210</b>	<b>TOTAL CURRICULUM/STAFF TRAINING</b>	<b>592,360</b>	<b>630,796</b>	<b>1,175,193</b>
0100	SALARY - PERSONAL SVC	98,442	101,395	37,260
0101	SALARY - TEACHERS	134,122	187,782	368,643
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	99,737	72,000	304,095
0170	HEALTH PAYBACK	80	0	4,280
0201	DENTAL INSURANCE	3,400	3,954	5,050
0205	LIFE INSURANCE	486	673	510
0211	HEALTH INSURANCE	40,401	42,629	55,766
0212	HEALTH INS - HRA	0	11,270	15,680
0220	SOCIAL SECURITY	24,587	27,630	54,642
0231	VSTRS CONTRIBUTIONS	24,636	25,059	33,000
0232	OPEB ASSESSMENT	0	0	0
0240	CITY RETIREMENT PENSION	(1,060)	18,454	5,779
0250	TUITION REIMBURSEMENT	580	0	7,000
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	481	3,550	4,937
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	58,670	31,359	18,000

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0320 PROFESSIONAL-EDUCATION	48,472	46,170	164,221
0321 KELLY SUB SERVICES	2,595	10,000	15,300
0330 OTHER PROF SERVICES	32,053	25,900	1,120
0440 RENTALS	169	0	5,500
0442 EQUIPMENT-LEASE/RENTAL	0	0	0
0510 TRANSPORTATION	0	0	0
0530 COMMUNICATIONS	0	0	0
0531 TELEPHONE	0	0	0
0550 PRINTING/BINDING	0	0	0
0580 TRAVEL/CONF	7,549	4,839	800
0600 SUPPLIES/MATERIALS	5,162	10,253	27,330
0640 BOOKS/PERIODICALS	9,643	2,429	28,500
0670 COMPUTER SOFTWARE	2,100	3,500	0
0673 SMALL EQUIPMENT	0	0	17,779
0690 OTHER SUPPLIES MATERIALS	0	0	0
0810 DUES & FEES	0	1,800	0
0990 ADMIN COST REIMB	0	150	0
5220 PAYMENTS BACK TO STATE	55	0	0
<b>2220 TOTAL LIBRARY/MEDIA</b>	<b>991</b>	<b>1,000</b>	<b>0</b>
0170 HEALTH PAYBACK	0	0	0
0220 SOCIAL SECURITY	0	0	0
0640 BOOKS/PERIODICALS	991	1,000	0
<b>2225 TOTAL COMPUTER INSTRUCTION</b>	<b>0</b>	<b>139,300</b>	<b>0</b>
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	0	6,000	0
0430 CONT REP/MAINT SERV	0	65,000	0
0580 TRAVEL/CONF	0	0	0
0600 SUPPLIES/MATERIALS	0	0	0
0640 BOOKS/PERIODICALS	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0650 AUDIOVISUAL MATERIALS	0	0	0
0670 COMPUTER SOFTWARE	0	0	0
0673 SMALL EQUIPMENT	0	46,000	0
0674 EQUIPMENT REPAIR	0	2,300	0
0730 EQUIPMENT	0	20,000	0
0920 FUND TRANSFERS	0	0	0
<b>2310 TOTAL SCHOOL BOARD</b>	<b>0</b>	<b>0</b>	<b>0</b>
0810 DUES & FEES	0	0	0
<b>2320 TOTAL SUPERINTENDENT OFFICE</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>2322 TOTAL COMMUNITY RELATIONS</b>	<b>1,990</b>	<b>0</b>	<b>0</b>
0100 SALARY - PERSONAL SVC	0	0	0
0120 TEMPORARY EMPLOYEE	0	0	0
0151 STIPENDS	0	0	0
0201 DENTAL INSURANCE	195	0	0
0205 LIFE INSURANCE	11	0	0
0211 HEALTH INSURANCE	0	0	0
0212 HEALTH INS - HRA	0	0	0
0220 SOCIAL SECURITY	1,784	0	0
0240 CITY RETIREMENT PENSION	0	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	0	0	0
0580 TRAVEL/CONF	0	0	0
0600 SUPPLIES/MATERIALS	0	0	0
0810 DUES & FEES	0	0	0
<b>2410 TOTAL SCHOOL BUILDING ADMIN</b>	<b>194,643</b>	<b>221,661</b>	<b>249,421</b>
0100 SALARY - PERSONAL SVC	42,441	46,845	48,681
0103 SALARY - SUBSTITUTES	0	0	0
0111 SALARY - ADMIN/DIRECTOR	53,958	95,044	115,920
0112 SALARY - ADMIN ASSISTANT	3,138	0	0
0151 STIPENDS	0	0	0
0201 DENTAL INSURANCE	575	1,872	878
0205 LIFE INSURANCE	182	294	150

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0211 HEALTH INSURANCE	11,114	20,245	11,107
0212 HEALTH INS - HRA	1,242	5,796	4,116
0220 SOCIAL SECURITY	8,463	10,855	12,592
0232 OPEB ASSESSMENT	0	0	1,275
0240 CITY RETIREMENT PENSION	15,791	8,526	7,550
0250 TUITION REIMBURSEMENT	0	1,983	2,000
0270 WORKERS COMPENSATION	1,196	2,066	2,002
0290 HEALTH PAYBACK	0	0	0
0291 GOLDEN HANDSHAKE	13,997	0	0
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0330 OTHER PROF SERVICES	15,474	0	18,000
0421 DISPOSAL SERVICES	0	0	0
0430 CONT REP/MAINT SERV	4,071	4,000	4,000
0440 RENTALS	0	0	0
0530 COMMUNICATIONS	4,039	7,500	7,500
0531 TELEPHONE	3,455	0	0
0550 PRINTING/BINDING	2,711	1,850	1,850
0580 TRAVEL/CONF	593	2,000	2,000
0600 SUPPLIES/MATERIALS	2,680	3,200	3,200
0640 BOOKS/PERIODICALS	476	350	350
0650 AUDIOVISUAL MATERIALS	0	0	0
0670 COMPUTER SOFTWARE	348	350	350
0673 SMALL EQUIPMENT	4,814	5,000	5,000
0730 EQUIPMENT	0	0	0
0810 DUES & FEES	3,885	3,885	900
<b>2420 TOTAL SPECIAL ED. ADMIN</b>	<b>39,864</b>	<b>59,224</b>	<b>42,075</b>
0100 SALARY - PERSONAL SVC	27,767	27,395	28,849
0103 SALARY - SUBSTITUTES	0	0	0
0111 SALARY - ADMIN/DIRECTOR	0	0	0
0112 SALARY - ADMIN ASSISTANT	0	0	0
0170 HEALTH PAYBACK	0	0	0
0201 DENTAL INSURANCE	0	0	0
0205 LIFE INSURANCE	0	0	0
0211 HEALTH INSURANCE	3,522	7,756	8,561
0214 HEALTH INS - OTHER EMPL	394	0	2,107
0212 HEALTH INS - HRA	0	1,978	0
0220 SOCIAL SECURITY	2,061	2,096	2,207
0240 CITY RETIREMENT PENSION	0	0	0
0250 TUITION REIMBURSEMENT	0	0	0
0260 UNEMPLOYMENT COMPENSATION	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0270 WORKERS COMPENSATION	0	0	351
0290 HEALTH PAYBACK	0	0	0
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0330 OTHER PROF SERVICES	5,200	20,000	0
0430 CONT REP/MAINT SERV	0	0	0
0510 TRANSPORTATION	0	0	0
0530 COMMUNICATIONS	437	0	0
0531 TELEPHONE	483	0	0
0580 TRAVEL/CONF	0	0	0
0600 SUPPLIES/MATERIALS	0	0	0
0673 SMALL EQUIPMENT	0	0	0
0730 EQUIPMENT	0	0	0
0810 DUES & FEES	0	0	0
<b>2490 TOTAL OTHER SUPPORTS SERVICES</b>	<b>165,186</b>	<b>175,072</b>	<b>116,695</b>
0100 SALARY - PERSONAL SVC	46,735	49,905	52,727
0111 SALARY - ADMIN/DIRECTOR	90,896	92,218	41,271
0120 TEMPORARY EMPLOYEE	0	0	0
0170 HEALTH PAYBACK	3,625	0	2,140
0201 DENTAL INSURANCE	818	1,059	158
0205 LIFE INSURANCE	314	347	204
0211 HEALTH INSURANCE	9,061	7,266	2,225
0212 HEALTH INS - HRA	1,012	2,626	776
0220 SOCIAL SECURITY	10,639	10,872	7,355
0232 OPEB ASSESSMENT	0	0	1,275
0240 CITY RETIREMENT PENSION	0	9,083	6,421
0270 WORKERS COMPENSATION	1,092	696	1,143
0330 OTHER PROF SERVICES	0	0	0
0550 PRINTING/BINDING	62	0	0
0600 SUPPLIES/MATERIALS	930	1,000	1,000
0650 AUDIOVISUAL MATERIALS	0	0	0
0673 SMALL EQUIPMENT	0	0	0
0730 EQUIPMENT	0	0	0
<b>2510 TOTAL FISCAL SERVICES</b>	<b>10,157</b>	<b>1,600</b>	<b>18,700</b>
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	0	0
0440 RENTALS	0	0	0
0580 TRAVEL/CONF	906	0	4,200

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0990	ADMIN COST REIMB	9,251	1,600	14,500
<b>2570</b>	<b>TOTAL HUMAN RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>2590</b>	<b>TOTAL GRANTS DEPARTMENT</b>	<b>27,236</b>	<b>97,389</b>	<b>33,166</b>
0111	SALARY - ADMIN/DIRECTOR	21,120	21,754	22,351
0151	STIPENDS	3,000	3,000	3,200
0170	HEALTH PAYBACK	870	0	856
0201	DENTAL INSURANCE	282	282	0
0205	LIFE INSURANCE	29	0	0
0211	HEALTH INSURANCE	0	0	0
0212	HEALTH INS - HRA	0	0	0
0220	SOCIAL SECURITY	1,905	1,894	2,020
0240	CITY RETIREMENT PENSION	0	3,959	3,467
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	0	272
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	66,000	0
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	29	500	1,000
0590	MISCELLANEOUS PURCH SERV	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0810	DUES & FEES	0	0	0
<b>2600</b>	<b>TOTAL PLANT OPERATIONS &amp; MAINT</b>	<b>7,140</b>	<b>79,087</b>	<b>9,074</b>
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0430	CONT REP/MAINT SERV	0	0	0
0440	RENTALS	0	70,573	0
0600	SUPPLIES/MATERIALS	0	0	0
0621	JET FUEL	0	500	500
0622	ELECTRICITY	586	0	1,400
0626	GASOLINE	0	0	0
0627	DIESEL FUEL	13	14	14
0629	NATURAL GAS HEAT	6,541	8,000	7,160
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

	<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
<b>2610</b>	<b>TOTAL BUILDING OPERATIONS</b>	<b>14,339</b>	<b>16,748</b>	<b>17,251</b>
	0430 CONT REP/MAINT SERV	0	0	0
	0522 LIABILITY INSURANCE	14,339	16,748	17,251
<b>2620</b>	<b>TOTAL BUILDING CARE/UPKEEP</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0330 OTHER PROF SERVICES	0	0	0
	0430 CONT REP/MAINT SERV	0	0	0
<b>2650</b>	<b>TOTAL VEHICLE MAINTENANCE</b>	<b>6,575</b>	<b>6,575</b>	<b>0</b>
	0730 EQUIPMENT	6,575	6,575	0
<b>2710</b>	<b>TOTAL PUPIL TRANSPORTATION</b>	<b>5,420</b>	<b>1,000</b>	<b>5,545</b>
	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
	0212 HEALTH INS - HRA	0	0	0
	0220 SOCIAL SECURITY	0	0	0
	0430 CONT REP/MAINT SERV	0	0	0
	0510 TRANSPORTATION	5,420	1,000	5,545
	0518 STUDENT BUS TICKETS	0	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
<b>2720</b>	<b>TOTAL CO-CURRICULAR TRANSPORT</b>	<b>68,017</b>	<b>83,305</b>	<b>103,844</b>
	0442 EQUIPMENT-LEASE/RENTAL	0	0	0
	0510 TRANSPORTATION	68,017	62,805	103,844
	0580 TRAVEL/CONF	0	20,500	0
<b>2740</b>	<b>TOTAL BUS MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0442 EQUIPMENT-LEASE/RENTAL	0	0	0
	0626 GASOLINE	0	0	0
<b>2900</b>	<b>TOTAL OTHER EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0140 20-20 RETIRED TEACHERS	0	0	0
<b>3100</b>	<b>TOTAL SCHOOL FOOD PROJECTS</b>	<b>87,324</b>	<b>17,996</b>	<b>0</b>
	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	0	0	0
	0120 TEMPORARY EMPLOYEE	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
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
0212 HEALTH INS - HRA	0	0	0
0220 SOCIAL SECURITY	0	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	150	0
0290 HEALTH PAYBACK	0	0	0
0300 PROFESSIONAL/TECH SERVICES	7,500	5,557	0
0320 PROFESSIONAL-EDUCATION	0	0	0
0330 OTHER PROF SERVICES	0	0	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	0
0590 MISCELLANEOUS PURCH SERV	0	0	0
0600 SUPPLIES/MATERIALS	2,250	4,787	0
0619 REPAIR PARTS	0	0	0
0626 GASOLINE	0	0	0
0630 FOOD	77,574	7,249	0
0670 COMPUTER SOFTWARE	0	0	0
0673 SMALL EQUIPMENT	0	0	0
0730 EQUIPMENT	0	0	0
0790 DEPRECIATION	0	0	0
0810 DUES & FEES	0	0	0
0980 PRIOR YEAR ADJUSTMENTS	0	0	0
<b>4000 TOTAL CONSTRUCTION ACTIVITIES</b>	<b>14,981</b>	<b>16,991</b>	<b>0</b>
0120 TEMPORARY EMPLOYEE	0	0	0
0220 SOCIAL SECURITY	0	0	0
0270 WORKERS COMPENSATION	0	0	0
0300 PROFESSIONAL/TECH SERVICES	14,981	16,991	0
0330 OTHER PROF SERVICES	0	0	0



**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>
0400 PURCH PROP/SERVICES	0	0	0
0730 EQUIPMENT	0	0	0
<b>5200 TOTAL REPAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>
0920 FUND TRANSFERS	0	0	0
0930 REPAYMENTS TO FUNDING SOURCE	0	0	0
<b>5210 TOTAL PRIOR YEAR ADJUSTMENTS</b>	<b>718</b>	<b>0</b>	<b>0</b>
0930 REPAYMENTS TO FUNDING SOURCE	0	0	0
0980 PRIOR YEAR ADJUSTMENTS	718	0	0
<b>5310 TOTAL FUND TRANSFERS</b>	<b>1,111,738</b>	<b>1,007,000</b>	<b>0</b>
0900 TRANSFER TO FOOD SVC	0	0	0
0920 FUND TRANSFERS	1,111,738	1,007,000	0
0930 REPAYMENTS TO FUNDING SOURCE	0	0	0
0940 TFER TO OTHER ORGANIZATIONS	0	0	0
<b>5390 TOTAL BTC OVERHEAD TRANSFER</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
0920 FUND TRANSFERS	650,000	650,000	650,000
<b>TOTAL SPECIAL &amp; GRANT EXPENDITURES</b>	<b>9,889,067</b>	<b>10,858,971</b>	<b>10,858,941</b>

## FY18 Audit

The following is an excerpt from the Management Discussion portion of the FY18 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 \$4,898,605 from \$9,166,168 to \$14,064,773. The District's total net position for business-type activities increased by \$421,098 from \$1,480,401 to \$1,901,499.

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 - increased for governmental activities to a deficit balance of \$3,355,225 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$1,872,306.

### **Revenues and Expenses**

Revenues for the Burlington School District's governmental activities increased by 7.07%, while total expenses increased by 1.77%. The increase in revenues was primarily due to general state support and miscellaneous. 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 decreased by 0.91%, while total expenses decreased by 8.27%.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$ 162,309	\$ 50,709	\$ 2,810,038	\$ 643,340
Operating grants and contributions	26,066,293	26,121,268	314,866	2,516,629
<i>General Revenues:</i>				
General state support	60,572,432	57,685,817	-	-
Investment income	415,788	615,906	-	-
Miscellaneous	7,474,397	3,963,798	102,100	96,778
<b>Total Revenues</b>	<u>94,691,219</u>	<u>88,437,498</u>	<u>3,227,004</u>	<u>3,256,747</u>
<b>Expenses</b>				
Regular instruction	33,541,162	32,935,754	-	-
Special education instruction	13,228,337	13,161,379	-	-
Vocational tuition	-	2,606,752	-	-
Other instructional programs	955,184	909,801	-	-
Student support services	5,685,221	5,415,339	-	-
Staff support services	3,425,124	3,021,139	-	-
General administration	762,092	697,736	-	-
School administration	3,505,715	3,156,383	-	-
Centralized services	1,706,614	1,847,270	-	-
Operations and maintenance	6,924,169	7,008,659	-	-
Transportation services	1,590,496	1,318,029	-	-
Employee benefits	419,894	623,380	-	-
On-behalf payments	13,656,852	9,233,628	-	-
Program expenses	1,173,614	2,754,168	-	-
Unallocated depreciation	1,578,532	1,934,363	-	-
Interest on long-term debt	1,566,438	1,520,730	-	-
Food service	-	-	2,878,962	3,138,506
Prior year	114	13,381	-	-
<b>Total Expenses</b>	<u>89,719,558</u>	<u>88,157,891</u>	<u>2,878,962</u>	<u>3,138,506</u>
Transfers	<u>(73,056)</u>	<u>(139,698)</u>	<u>73,056</u>	<u>139,698</u>
Change in Net Position	4,898,605	139,909	421,098	257,939
Net Position - July 1, Restated	<u>9,166,168</u>	<u>9,026,259</u>	<u>1,480,401</u>	<u>1,222,462</u>
Net Position - June 30	<u>\$ 14,064,773</u>	<u>\$ 9,166,168</u>	<u>\$ 1,901,499</u>	<u>\$ 1,480,401</u>

## 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,**

	2018	2017
Major Funds:		
General Fund:		
Nonspendable	\$ 37,946	\$ 17,197
Committed	4,792,382	3,507,123
Unassigned	1,443,000	1,093,027
Total General Fund	\$ 6,273,328	\$ 4,617,347
Debt Service Fund:		
Committed	\$ 5,683,915	\$ 4,775,299
Total Debt Service Fund	\$ 5,683,915	\$ 4,775,299
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 2,245,272	\$ 1,881,982
Committed	-	3,128
Unassigned	(34,215)	(99,195)
Capital Projects Funds:		
Restricted	3,822,426	1,585,637
Committed	1,071,637	1,071,802
Total Nonmajor Funds	\$ 7,105,120	\$ 4,443,354

The general fund total fund balance increased by \$1,655,981 from the prior fiscal year primarily due to revenues exceeding expenditures. The debt service fund total fund balance increased by \$908,616 from the prior fiscal year primarily due to transfers from other funds. The nonmajor funds total fund balance increased by \$2,661,766 from the prior fiscal year primarily due to proceeds from bond issuance.

*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 \$421,098 for the year ended June 30, 2018.

### **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 below budgeted amounts and actual expenditures from Fund 0100 General Fund were below budgeted amounts. Consequently, the School District produced a surplus in Fiscal Year 2018. This surplus is reflected in the School District’s fund balance. For the year ended June 30, 2018, the unassigned fund balance is \$1,443,000. The unassigned fund balance is available for use in future budgets.

### **Capital Asset and Long-Term Debt Activity**

#### **Capital Assets**

As of June 30, 2018, the School District capital assets increased by \$614,055. This increase was due to capital additions of \$2,203,438 less current year net disposals of \$3,634 and current year depreciation expense of \$1,585,749.

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

	2018	2017
Land	\$ 2,251,677	\$ 2,251,677
Construction in progress	744,311	-
Buildings and improvements	38,744,075	39,381,738
Furniture, fixtures and equipment	666,294	480,195
Vehicles	595,684	274,376
Total	\$ 43,002,041	\$ 42,387,986

## **Debt**

At June 30, 2018, the School District had \$31.62 million in bonds and capital leases payable versus \$30.35 million in the prior fiscal year. Other obligations include accrued compensated absences, net pension obligation, net pension liability and net OPEB liability.