

**Burlington School District  
2017-2018 School Budget Proposal  
February 2017**

**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 7, 2017

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

### Where to vote:

Ward 1: Mater Christi, 100 Mansfield Avenue

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

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

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

Ward 5: Burlington Electric Department, 585 Pine St.

Ward 6: Edmunds Middle School Gym, 275 Main St.

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

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

### To register to vote in Burlington:

Deadline: Same day Voter Registration will be available for the March 7, 2017 Annual City Election.

Voters are encouraged to register at the Clerk/Treasurer's Office or online at <http://olvr.sec.state.vt.us> in advance of Election Day.

### Absentee ballots:

Deadline to request ballot mailed to you: Friday, March 3. Call the City Clerk's Office at 865-7000, or request online at <http://mvp.sec.state.vt.us>.

Deadline to vote absentee by coming to City Hall: Monday, March 6. Office open until 5:00 p.m.

### Voting Early:

Beginning Wednesday, February 15

Special hours on Saturday, March 4 at the City Clerk's Office from 9 a.m. to noon.

## 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 Reductions .....	6
Revenue Discussion.....	6
Expenditure Discussion .....	8
Tax Impacts .....	10
Capital Plan .....	11
Frequently Asked Questions.....	13
Budget Summary Data .....	16
Budget Summary by Object Code .....	16
Budget Summary by Function.....	20
Line Item Budget.....	21
FY16 Audit .....	63

# Burlington Board of School Commissioners

**Chair: Mark Porter**

**Ward 1**

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

**Ward 2 - IAA**

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

**Ward 3 - SA**

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

**Ward 4 - Flynn**

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

**Ward 5 - Champlain**

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

**Ward 6- EMS & Champlain**

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

**Vice Chair: Stephanie Seguino**

**Ward 7 - HMS & Smith**

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

**Ward 8 - EES**

Lauren Berrizbeitia  
16 Orchard Terrace #1  
Phone: 922-0025  
Term ends: 2018  
Email: lberrizbeitia@bsdvt.org

**District Central - IAA & SA**

Brian Cina  
12 1/2 Isham Street  
Phone:  
Term ends: 2017  
Email: bcina@bsdvt.org

**District East - EMS & EES**

Kathy Olwell  
136 No Prospect Street  
Phone: 802-660-4910  
Term ends: 2017  
Email: kolwell@bsdvt.org

**District North - Flynn, Smith & HMS**

Mark Barlow  
25 Holly Lane  
Phone: 549-4433  
Term ends: 2017  
Email: mbarlow@bsdvt.org

**District South - Champlain**

Miriam Stoll  
37 Scarff Avenue  
Phone: 598-6604  
Term ends: 2017  
Email: mstoll@bsdvt.org

**Clerk: Liz Curry**

**Finance Committee**

Brian Cina, Chair  
Liz Curry  
Stephanie Seguino  
David Kirk  
Mark Barlow

**Governance, Policy & Advocacy Committee**

Liz Curry, Chair  
Anne Judson  
Susanmarie Harrington

**Diversity & Equity Committee**

Stephanie Seguino, Chair  
Lauren Berrizbeitia  
Brian Cina  
Kat Kleman  
Miriam Stoll

**Infrastructure & Technology Committee**

David Kirk, Chair  
Mark Barlow  
Anne Judson

**Curriculum Committee**

Susanmarie Harrington, Chair  
Lauren Berrizbeitia  
Mark Barlow  
Kat Kleman

**Planning Committee**

Mark Porter  
Brian Cina  
Liz Curry  
Stephanie Seguino  
David Kirk  
Susanmarie Harrington

**Ad Hoc Superintendent Evaluation Committee**

Anne Judson  
Brian Cina  
Susanmarie Harrington

**Student Reps**

---

Jacob Bucci bucci@bsdvt.org	Isabella Weston westoni@bsdvt.org
--------------------------------	--------------------------------------

**Superintendent**

---

Yaw Obeng  
yobeng@bsdvt.org

## District Overview

*From Superintendent Yaw Obeng*

Burlington Schools serve nearly 4,000 students, pre-k to grade 12, across 10 campuses. Our mission is to prepare all students for success in college, careers, and citizenship through access to challenging core academic instruction, enriched arts, math, sciences, wellness experiences and opportunities to develop 21st Century skills.

Burlington is home to the largest, most diverse school district in the state of Vermont. As such, we offer our students a unique opportunity to learn how to become productive citizens in a truly global society.

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

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



## Ballot Language

This year, Burlington voters will be asked two questions related to school finances. One question will be the annual request for approval of the school budget for the next school year. The other question will be a request for approval of borrowing to address deferred maintenance needs in schools across the district.

### **Budget Question**

*Shall the voters of the Burlington School District approve the fiscal year 2018 budget as approved by the School Board for the expenditure of \$85,544,586, which is the amount the School Board has determined to be necessary for the ensuing fiscal year?*

*It is estimated that this proposed budget, if approved, will result in education spending of \$15,066.96 per equalized pupil. This projected spending per equalized pupil is 6.61% higher than spending for the current year.*

*Spending at this level could produce a property tax rate increase of 5.25%.*

### **Bond Question**

*Shall Burlington's voters authorize the City Council to issue general obligation bonds or notes in an amount not to exceed \$19 million for the purpose of accomplishing capital improvements at each of the school district's buildings in order to eliminate or substantially reduce the deferred maintenance of such buildings in order to preserve their value for future educational use?*

## Budget Development Process

The Burlington School District's Board of School Commissioners has proposed a budget of \$85,544,586 for the 2017 – 2018 school year, hereafter referred to as Fiscal Year 2018 (FY18).

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

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

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

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

From August through early December of 2016, 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 and subcommittee meetings, at community forums, via a staff advisory group, 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 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 \$1.76 million of new programmatic investments. These investments are detailed in the New Investments section.

In addition to new programmatic investments, the School Board also increased spending by \$1.53 million in response to rising costs and other non-discretionary expenses, while reducing non-instructional administrative budgets by \$150,000 and allocating \$750,000 to raises for employees.

Additional information related to the budget development process can be found by visiting [www.bsdt.org](http://www.bsdt.org) and selecting the Budget.

## Budgetary Highlights

### New Investments

The proposed budget for Fiscal Year 2018 includes \$1.76 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>	
Preschool Expansion (Universal Preschool)	\$300,000
Librarian interventionists	\$130,000
BHS academic interventionists	\$90,000
BHS elective teaching staff	\$45,000
Middle school teaching staff	\$90,000
Multilingual liaison staff (formerly grant funded)	\$60,000
Achievement gap projects	\$30,000
Planning room staff	\$21,000
Elementary and middle school supplies	\$16,000
Supervisions and monitoring staff	\$3,000

New investments in Inclusive Teaching and Learning range across all instructional levels. The large new investment in preschool programming is needed to meet the requirements of the State of Vermont's Universal Prekindergarten law (Act 166 of 2014). Academic interventions are additional instruction and supports that supplement the general curriculum (regular classroom instruction) and are necessary to improve academic performance for students. A successful academic intervention process includes providing quality instruction with interventions matched to student need, and monitoring progress frequently to make decisions about changes in instruction and appropriate interventions.

<b>Equitable Climate and Culture</b>	
Special education supports	\$140,000
Social workers	\$90,000
Preschool/special education bus driver	\$75,000
Preschool administrative support	\$35,000
Equity & restorative practices initiatives	\$34,000
Inclusive strategies conference	\$8,000
Mediation services	\$5,000
Principal equity training	\$3,000

Most of the major new investments in the Equitable Climate and Culture area are designed to meet the behavioral and emotional needs of students through additional early interventions



and augmented instruction. Other investments are intended to improve school climate and build staff capacity to meet the needs of all students.

Sustainable Finance and Facilities	
Contingency	\$335,000
Debt service on new capital plan debt	\$100,000
School bus replacement	\$80,000
Website redesign	\$30,000
Time clock system	\$22,000
School projection equipment	\$15,000

The majority of new investment spending in the Sustainable Finance and Facilities area is allocated toward the establishment of a budgetary contingency to reduce the likelihood of a District budget deficit and allow for unanticipated or emergency needs to be met without requiring cuts to programs or staff. Unspent contingency funds will reduce budget pressure in subsequent years. Additional investments target overdue investments in school facilities and equipment. Debt service spending represents the repayment of borrowed funds; the FY18 budget increases debt service spending under the assumption that the District will begin borrowing additional monies to support the capital plan (see the Capital Plan section).

### Central Office Reductions

The FY18 budget incorporates approximately \$150,000 of reductions to central administrative functions, coming primarily from decreased use of professional services and lower lease payments. These reductions offset, to a small degree, the new investments and reduce the pressure on tax rates.

### Revenue Discussion

The Burlington School District receives revenues from a variety of sources; the most significant of which is the state Education Fund. Revenues from the state Education Fund are projected to total \$61,484,183 in Fiscal Year 2018. 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.

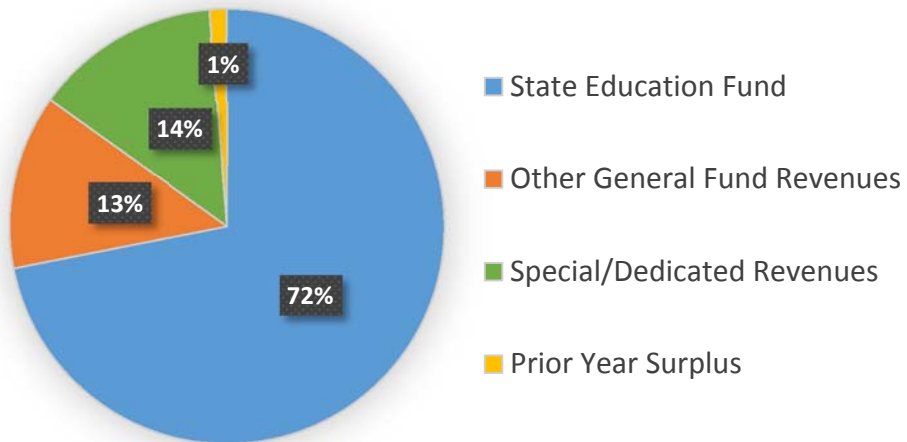
The following table reflects the anticipated breakdown of revenues for the FY18 budget. It is important to note that many figures represent estimated receipts from grants or other operations that can be highly variable.

FY18 Funding Sources	
<b>Total Expenditures</b>	<b>\$85,544,586</b>
Funding Sources	
State Education Fund	\$61,484,183
Other General Fund Revenues	\$11,138,938
Prior Year Surplus (FY15 & FY16)	\$1,131,879
Special/Dedicated Revenues	\$11,789,586
<b>Total Funding Sources</b>	<b>\$85,544,586</b>

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

In addition to anticipated operating revenues, the FY18 budget also includes the use of \$1.1 million of surplus funds to balance the budget without adding more pressure to the tax rate. This surplus is a combination of two consecutive years in which the District was able to generate General Fund surpluses of over \$500,000 per year. Prior to this period, 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.

### FY18 Funding Sources



## Expenditure Discussion

The proposed budget for Fiscal Year 2018 is \$85,544,586. 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.

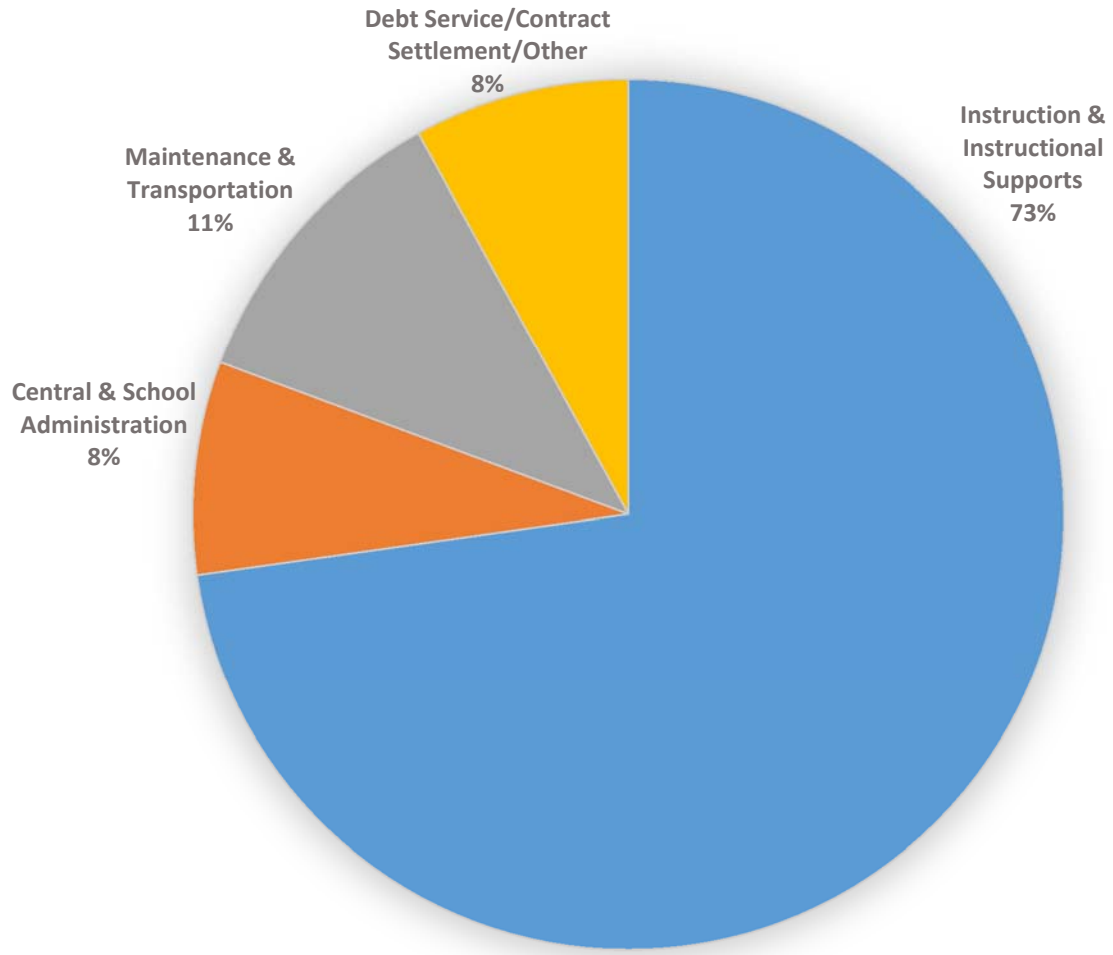
FY18 includes two types of expenditures identified as separate from all other categories: Contingency and Contract Settlements.

Contract settlement costs (\$750,000) represent funding set aside for the purpose of providing increased salaries and/or benefits to employees. All of the District's collective bargaining agreements are being renegotiated at this time. Once settlements are reached with each bargaining unit, these funds will be reallocated to the appropriate wage and benefits lines throughout the budget.

Contingency funds (\$335,000) represents funds set aside the School Board for use in addressing unanticipated needs that arise during the school year; these funds are intended to allow the District to respond to unforeseen fiscal pressures (such as a reduction in grant revenue or an emergency repair) that could otherwise result in a budget deficit. To the extent that these funds are utilized, they will be reallocated to the appropriate expenditure lines throughout the budget.

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.

# FY18 Expenditure Budget



## Tax Impacts

The FY18 budget is projected to increase education property taxes by 5.25% and decrease education income taxes by 2.4%.

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 \$231,500, this taxpayer will pay about \$210 more as a result of the proposed budget. Higher or lower value homesteads would experience higher or lower tax impacts, respectively; but in all cases, the estimated impact is a 5.25% increase from the prior year.

<b>Hypothetical Tax Scenario – Property Tax Payer</b>	
Estimated Tax Rate per \$100 of Assessed Value	\$1.8143
Difference from FY17 (\$1.7237)	\$0.0906
Tax on \$231,500 Homestead	\$4,200
Tax Difference from FY17	\$210
Tax Increase	5.25%

The tax rate on residential property needed to fund the FY18 budget is \$1.8143 per hundred dollars of assessed value, an increase of 5.25%. It is important to note that this is an estimated rate, based on estimates from the State of Vermont and subject to change as a result of legislative action. The tax rate increase is a product of several variables. Some of these variables put upward pressure on the tax rate, while other variables put downward pressure on the tax rate. In general, school boards control the variables related to spending, while other variables, such as those related to enrollment or local property assessments, are not controlled by the school board. Additionally, legislative action can change the tax rate impact, even after the budget has been adopted by voters.

<b>Hypothetical Tax Scenario – Income Tax Payer</b>	
Income Cap Percentage	2.54%
Difference from FY17 (2.60%)	-0.06
Tax on \$50,000 Household Income	\$1,269
Tax Difference from FY17	-\$31
Tax Decrease	-2.4%

The second scenario estimates the impact on a taxpayer who pays on the basis of his or her income. Using a hypothetical income of \$50,000, this taxpayer will pay about \$31 less as a

result of the proposed budget. Among those taxpayers eligible for income sensitivity, higher or lower income earners would experience higher or lower tax impacts; but in all cases, the estimated impact is a 2.4% decrease 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

Voters are being asked to consider a request for an additional \$19 million of capital funds to address facility needs at all District properties. What follows is a brief summary of the capital planning process. Additional information, including the results of the facility condition assessment, public presentations, and a short video, can be found by visiting [www.bsdt.org](http://www.bsdt.org) and selecting the Capital Planning link.

Last year, the School Board undertook the challenge of developing a plan to address the long range capital improvement needs of the Burlington School District. Work on this project was undertaken with 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

Meeting these needs will require additional borrowing of \$19 million over current projections. To meet this need, Burlington voters are being asked to consider authorization of \$19 million in

capital bonding on behalf of the School District. If authorized, the School District will not borrow \$19 million immediately, but will instead phase-in this borrowing over approximately 5 years to accommodate the process of design and the timing of construction. The following table displays the estimated tax impact of the first year of borrowing (FY18) and the total impact on tax rates once the full \$19 million has been borrowed.

<b>Tax Impact of Borrowing on Hypothetical Payer</b>	
<b>Year 1 impact</b>	\$3.24 annually
Note: The tax impact of this borrowing (\$3.24) is incorporated into the tax estimates found in the Tax Impact section.	
<b>Full \$19 million impact</b>	\$91 annually or about \$8 per month
Note: Hypothetical impact on the owner of a \$231,500 homestead who pays education taxes on the basis of property value.	

The future of Burlington High School will be the subject of an additional review and community input process aimed at addressing the long-term instructional and maintenance needs of that facility.

## 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 \$85,544,586* – This information reflects the total estimated expenditures of the Burlington School District in FY18, after deducting estimated capital project expenditures and enterprise fund expenditures (such as Food Service). This figure is an estimate because BSD receives federal, state and private grant awards every year, but during the budget development process, the availability and magnitude of these awards is not known; therefore an estimate is required. If more grant funds become available, the total budget will increase; if less grant funds are awarded, the total budget will decrease.

*education spending of \$15,066.96 per equalized pupil* – This is the amount of money BSD spends per student that is directly supported by education taxes. All else constant, high Education Spending per Equalized Pupil results in higher taxes, and lower Education Spending per Equalized Pupil results in lower taxes. Note that this figure does not include spending that is the result of grants or other special revenues because those revenues do not impact tax rates.

*spending per equalized pupil is 6.61% higher than spending for the current year* – This is a comparison of proposed Education Spending per equalized pupil to the current level of spending. When this figure increases, it puts upward pressure on the tax rate.

*Spending at this level could produce a property tax rate increase of 5.25%* - This statement is provided to put the proposed spending change into context for voters.

### 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>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>Change from FY14</u>
4,080.79	4,104.3	4,190.48	4,124.30	4,080.73	0%



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

The Common Level of Appraisal (CLA) is a measure of the degree to which Burlington’s *assessed* property values differ from *market* values. Because education taxes are a state tax, not a local tax, the State of Vermont applies a CLA adjustment to ensure that taxpayers with homesteads of the same *market* value are taxed on that value, even if their local municipality has a different *assessed* value. In Burlington’s case, the estimated Common Level of Appraisal is just 82.42%. This means that property in Burlington is, in aggregate, assessed at only an estimated 82.42% of market value. Consequently, the State adjusts Burlington’s tax rate UP significantly to make up for the under-valued property.

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

One of the challenges Burlington has faced is that its CLA figure continues to decline as property values in the community become further removed from market values. As a result, Burlington residents are facing a steeper CLA adjustment (and thus tax increase) than neighboring communities.

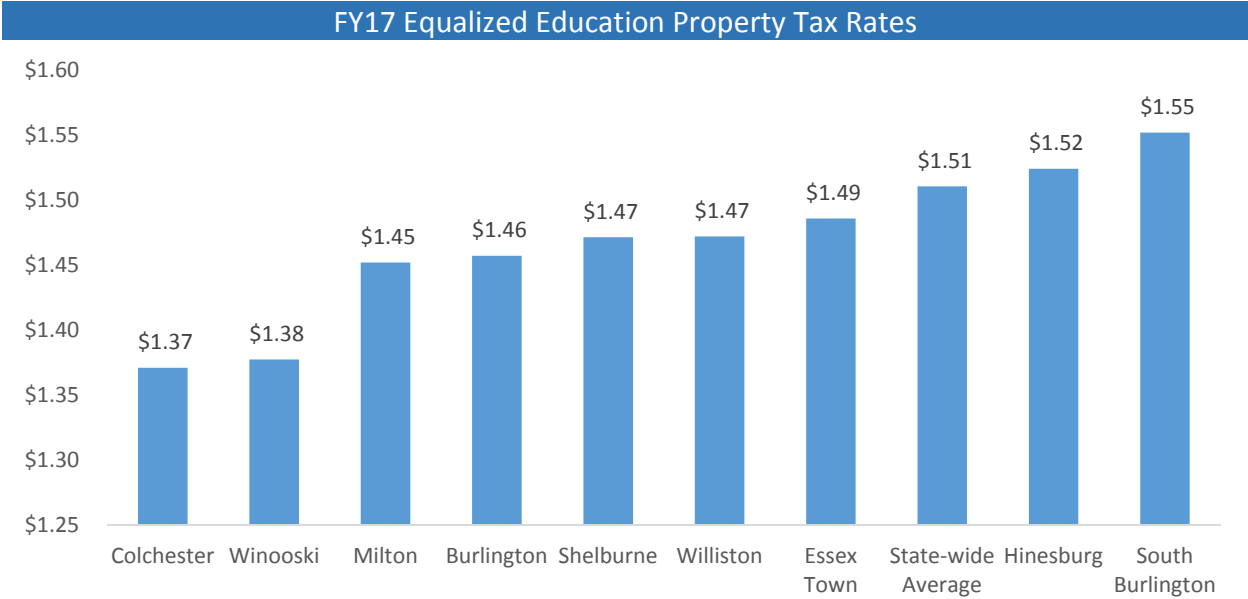
To illustrate the impact of the CLA adjustment on actual tax rates, the charts below juxtaposes the Actual Homestead Tax Rate that appears on property tax bill with the Equalized Homestead Tax Rate that controls for variations in the CLA.

Fiscal Year	Equalized Tax Rate Increase	Actual Homestead Tax Rate Increase
FY14	8.74%	6.68%
FY15	5.38%	7.22%
FY16	0.44%	1.14%
FY17	0.59%	4.19%
FY18	2.64%	5.25%
Note: FY18 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 FY18 proposed budget would result in a tax rate decrease over 13%.

## 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 2017) since comparative information for FY18 is not readily available until all towns have set their FY18 school budgets.



Note: The chart compares rates for the current year, not the proposed budget year (FY18) because the data for such a comparison is not readily available.

## Budget Summary Data

The following two tables present FY18 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 CODE</b>				
<b>Code</b>	<b>Object Name</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0100	SALARY - PERSONAL SVC	2,759,750	2,876,232	3,239,186
0101	SALARY - TEACHERS	27,655,225	27,894,650	28,178,002
0102	SALARY - AIDES	3,530,076	3,637,205	3,647,690
0103	SALARY - SUBSTITUTES	144,206	262,460	434,243
0104	SALARY - TUTORS	90,471	83,829	88,280
0105	SALARY - TRANSLATORS	0	2,696	8,000
0108	SALARY - LIAISONS	202,667	204,489	220,103
0109	SALARY - COACHES	304,039	316,063	325,544
0110	SALARY - REGULAR EMPLOYEES	22,292	0	0
0111	SALARY - ADMIN/DIRECTOR	3,418,942	3,299,295	3,328,346
0112	SALARY - ADMIN ASSISTANT	1,208,824	1,312,508	1,339,897
0114	SALARY - MAINTENANCE	852,508	853,147	926,099
0115	SALARY - CUSTODIAN	1,197,539	1,241,326	1,338,007
0116	SALARY - DRIVER	389,389	410,923	506,704
0117	SALARY - FOOD SERVICE	0	0	0
0120	TEMPORARY EMPLOYEE	1,384,084	1,474,437	1,465,113
0121	TEMP SALARY TEACHERS	0	0	0
0122	TEMP SALARY AIDES	0	0	2,500
0130	SALARY - OVERTIME	66,975	122,114	121,800
0131	SALARY - MAINT OT	97,025	84,351	91,000
0132	SALARY - SECURITY OT	1,096	8,785	9,000
0133	SALARY - CUSTODIAN/RENTAL OT	0	6	0
0135	SALARY - EXTRA HOURS	2,166	2,786	2,806
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	225,603	232,025	238,158
0160	SALARY - GOLDEN HANDSHAKE	262,568	285,000	325,000
0201	DENTAL INSURANCE	542,286	557,473	582,304
0202	DENTAL INS - AIDES	0	0	0
0205	LIFE INSURANCE	93,646	90,081	112,514
0211	HEALTH INSURANCE	7,967,362	8,268,803	8,894,535
0212	HEALTH INS - AIDES	0	0	0

**BUDGET SUMMARY BY OBJECT CODE**

<b>Code</b>	<b>Object Name</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0214	HEALTH INS - OTHER EMPL	0	0	0
0215	HEALTH INS-EARLY RETIRE	21,921	25,000	25,000
0220	SOCIAL SECURITY	3,260,833	3,339,326	3,540,022
0230	RETIREMENT CONTRIBUTIONS	579	1,874	1,600
0231	VSTRS CONTRIBUTIONS	126,576	123,114	123,053
0232	OPEB ASSESSMENT	26,328	36,475	74,512
0240	CITY RETIREMENT PENSION	1,171,974	1,218,366	1,468,941
0250	TUITION REIMBURSEMENT	274,355	326,920	283,208
0260	UNEMPLOYMENT COMPENSATION	48,272	99,951	78,003
0270	WORKERS COMPENSATION	482,030	630,158	661,429
0290	HEALTH PAYBACK	395,117	366,216	398,685
0291	GOLDEN HANDSHAKE	69,409	0	0
0292	CATAMOUNT HEALTH FEES	0	0	24,000
0300	PROFESSIONAL/TECH SERVICES	1,110,921	1,206,415	1,279,600
0310	ADMINISTRATIVE SERVICES - S125	0	0	13,400
0320	PROFESSIONAL-EDUCATION	835,712	1,189,866	1,351,795
0321	KELLY SUB SERVICES	784,305	766,120	556,256
0330	OTHER PROF SERVICES	1,893,238	2,887,847	2,619,461
0340	TECH SERV/PROF TECH SERV	3,055	14,263	40,613
0341	AUDIT SERVICES	37,200	45,000	45,000
0342	ARCHITECTURE & ENGINEERING SVC	97,657	48,000	50,000
0343	CONSTRUCTION SVCS	411,072	0	0
0360	LEGAL SERVICES	0	0	215,000
0400	PURCH PROP/SERVICES	0	0	0
0411	WATER/SEWAGE	121,933	127,275	130,594
0415	OUTSIDE LIGHTING	13,408	22,195	22,195
0421	DISPOSAL SERVICES	86,876	82,570	86,090
0422	SNOW PLOWING SERVICE	0	0	0
0424	DUST MOP SERVICE	17,296	20,000	20,000
0425	UNIFORMS	0	594	100
0426	TREE REMOVAL	0	0	5,000
0427	PAVING SERVICE	0	8,450	5,000
0430	CONT REP/MAINT SERV	847,386	1,984,824	1,248,277
0431	ELEVATOR MAINTENANCE	28,403	35,000	35,000
0433	FIRE ALARMS	12,781	20,089	16,519
0434	SPRINKLER MAINTENANCE	3,973	4,000	4,000
0435	GLASS REPLACEMENT	8,917	10,000	10,000
0436	ROOF REPAIRS	7,239	10,000	10,000
0437	HVAC EQUIPMENT MAINT	1,735	25,000	17,000
0439	FIRE EXTINGUISHER MAINT	4,674	10,078	7,078
0440	RENTALS	50,803	125,575	126,105

**BUDGET SUMMARY BY OBJECT CODE**

<b>Code</b>	<b>Object Name</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0442	EQUIPMENT-LEASE/RENTAL	102,133	132,897	99,153
0461	SALT & SAND	0	0	20,000
0462	SEED	4,338	5,000	10,000
0464	FENCING MATERIALS	3,153	6,000	5,000
0465	LOAM	0	0	0
0466	FILL/GRAVEL/STONE	643	9,000	5,000
0469	MISCELLANEOUS	0	0	0
0500	OTHER PURCHASED SERVICE	17,429	3,400	1,400
0510	TRANSPORTATION	231,614	335,643	297,595
0511	TRANSPORTATION - PUBLIC VT LEA	113,208	117,557	121,442
0518	STUDENT BUS TICKETS	132,531	150,000	150,000
0521	PROPERTY INSURANCE	137,618	140,631	144,850
0522	LIABILITY INSURANCE	123,523	122,598	129,485
0530	POSTAGE	33,089	46,745	45,462
0531	TELEPHONE	169,028	188,391	196,848
0539	ENERGY MANAGEMENT	7,440	8,000	0
0540	ADVERTISING	18,656	30,103	28,403
0550	PRINTING/BINDING	33,633	42,860	40,716
0560	TUITION SCHOOL CHOICE	22,704	45,000	45,000
0561	TUITION IN STATE	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	2,039,166	2,277,656	2,050,000
0568	TECH CTR TUIT PD BY STATE	653,383	604,379	590,447
0569	TECH CTR TUITION	751,054	759,858	742,357
0580	TRAVEL/CONF	155,499	204,582	195,431
0590	MISCELLANEOUS PURCH SERV	7,962	11,780	11,233
0600	SUPPLIES/MATERIALS	780,213	945,339	951,408
0602	UNIFORMS	7,155	10,000	10,000
0610	MISC SUPPLIES	1,272	799	799
0611	CUSTODIAL SUPPLIES	130,067	115,702	130,000
0612	BUILDING MATERIALS	14,490	20,000	18,000
0613	PLUMBING SUPPLIES	42,883	40,000	40,000
0614	ELECTRICAL MATERIALS	39,247	39,490	40,000
0615	HARDWARE MATERIALS	24,082	37,500	30,000
0616	PAINT MATERIALS	7,085	12,000	10,000
0617	HVAC MATERIALS	60,013	62,500	60,000
0618	LAMPING LIGHT BULBS	6,666	4,710	5,200
0619	REPAIR PARTS	44,610	50,373	55,000
0621	JET FUEL	0	500	500
0622	ELECTRICITY	670,044	813,171	748,950
0623	NATURAL GAS CONCESSION	1,325	9,270	5,000
0625	BOILER TREATMENT	5,800	7,210	7,000

**BUDGET SUMMARY BY OBJECT CODE**

<b>Code</b>	<b>Object Name</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0626	GASOLINE	24,208	55,219	43,800
0627	DIESEL FUEL	17,628	31,328	29,164
0628	WOOD CHIPS	55,620	94,522	86,400
0629	NATURAL GAS HEAT	268,792	349,238	361,387
0630	FOOD	105,721	137,890	136,846
0640	BOOKS/PERIODICALS	134,221	155,124	150,243
0650	AUDIOVISUAL MATERIALS	55,352	42,566	54,033
0660	MANIPULATIVE DEVICES	2,656	4,833	4,123
0670	COMPUTER SOFTWARE	88,090	110,468	120,436
0673	SMALL EQUIPMENT	865,568	645,192	645,144
0674	EQUIPMENT REPAIR	682	10,200	11,825
0679	FLOORING MATERIALS	11,281	20,000	18,000
0690	OTHER SUPPLIES MATERIALS	12,090	19,713	15,000
0720	REPAIRS	0	0	0
0730	EQUIPMENT	151,591	158,675	261,170
0731	MACHINERY	20,690	25,057	25,000
0733	FURNITURE & FIXTURES	41,056	23,935	15,000
0810	DUES & FEES	185,524	238,831	230,520
0830	INTEREST	1,464,937	1,549,457	1,638,281
0833	BOND ISSUANCE COST	3,714	20,000	20,000
0890	MISCELLANEOUS	1,756	70	70
0900	TRANSFER TO FOOD SVC	0	0	0
0910	REDEMP OF PRINCIPAL	1,766,286	1,822,143	1,724,796
0920	FUND TRANSFERS	3,283,857	2,242,820	1,729,216
0930	REPAYMENTS TO FUNDING SOURCE	14,446	0	0
0940	TFER TO OTHER ORGANIZATIONS	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	27,745	11,357	115
0990	ADMIN COST REIMB	0	79,967	79,967
5220	PAYMENTS BACK TO THE STATE	89	0	0
	<b>CONTINGENCY</b>			335,000
	<b>CONTACT SETTLEMENTS</b>			750,000
	<b>TOTAL</b>	<b>79,871,070</b>	<b>83,590,494</b>	<b>85,544,586</b>

## Budget Summary by Function

### BUDGET SUMMARY BY FUNCTION

Code	Function Name	FY16 Actual	FY17 Budget	FY18 Proposed
1100	Regular Instruction	29,628,515	29,695,317	30,021,500
1200	Special Ed. Instruction	12,447,798	14,272,669	14,434,935
1250	Title I Instruction	1,511,231	1,442,397	1,374,047
1300	Technical Ed Instruction	2,205,486	2,138,631	2,065,918
1410	Co-Curricular Instruction	134,496	144,946	153,290
1420	Athletics Instruction	606,393	608,353	647,115
1450	Afterschool Programs	1,496,836	1,565,484	1,705,316
1600	Continuing Education	45,843	18,550	18,550
1700	Summer School	319,903	238,819	239,025
2100	Student Support Services	433,457	684,370	761,249
2110	Attendance Services	171,348	184,238	182,835
2113	Social Work Services	309,496	410,932	501,352
2120	Guidance	1,567,919	1,665,046	1,707,397
2121	Diversity & Equity	261,818	201,425	188,817
2123	Assessment Services	1,643	1,643	1,643
2130	Health Services	891,704	980,094	985,279
2140	Psychological Services	710,249	732,976	850,182
2150	Speech & Language Services	1,457,340	1,445,266	1,770,894
2160	Occupational Therapy	188,399	196,414	278,096
2190	Physical Therapy	86,042	85,702	112,421
2200	Instructional Supports	158,663	88,061	89,583
2210	Curriculum/Staff Training	1,434,545	1,642,293	1,638,987
2220	Library/Media	1,100,400	970,305	1,115,838
2223	Audio Visual Services	100,424	148,149	218,510
2225	Computer Instruction	888,953	820,960	943,307
2229	Technology Supports	172,526	181,406	187,326
2310	School Board	396,128	448,008	71,173
2315	Legal Services	0	0	215,000
2317	Audit Services	0	0	45,000
2320	Superintendent Office	337,398	398,828	380,051
2322	Community Relations	25,000	42,500	12,500
2410	School Building Admin	2,994,141	3,134,756	3,197,185
2420	Special Ed Admin	550,836	534,052	644,838
2490	OTHER SUPPORT SERVICES	70,206	91,819	80,073
2510	Fiscal Services	670,307	800,152	834,799
2570	Human Resources	609,657	696,132	748,473
2580	Technology Services	303,797	300,989	333,214
2590	Grants Department	180,261	199,072	214,285
2600	Plant Operations & Maintenance	67,921	600,844	602,696

**BUDGET SUMMARY BY FUNCTION**

<b>Code</b>	<b>Function Name</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
2610	Building Operations	452,379	510,071	611,551
2620	Building Care/Upkeep	5,635,773	6,631,630	6,059,990
2630	Grounds Care/Upkeep	115,536	131,648	150,000
2650	Vehicle Maintenance	223,038	288,239	248,527
2660	Security	11,230	22,391	25,407
2690	Preventive Maintenance	248,380	330,356	315,960
2710	Pupil Transportation Svc	984,646	1,246,750	1,288,802
2720	Co-Curricular Transportation	112,845	177,720	196,615
2740	Bus Maintenance	8,882	102,760	165,183
2760	Safety	0	39,386	44,265
2900	Other Employee Benefits	478,868	513,366	523,210
3100	School Food Projects	112,470	164,844	157,084
4700	Building Improvements	411,072	0	0
5100	Debt Service	3,234,888	3,376,600	3,371,078
5200	Repayments	14,446	0	0
5210	Prior Year Adjustments	6,632	313	0
5310	Fund Transfers	3,282,907	2,242,820	1,079,216
5390	BTC Overhead Transfer	0	0	650,000
	<b>CONTINGENCY</b>			335,000
	<b>CONTACT SETTLEMENTS</b>			750,000
<b>TOTAL</b>		<b>79,871,070</b>	<b>83,590,494</b>	<b>85,544,586</b>

Line Item Budget

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
<b>1100</b>	<b>TOTAL REGULAR INSTRUCTION</b>	<b>28,248,172</b>	<b>28,370,965</b>	<b>29,251,683</b>
0100	SALARY - PERSONAL SVC	127,531	110,742	244,131
0101	SALARY - TEACHERS	17,825,953	17,659,716	17,984,590
0102	SALARY - AIDES	351,971	252,312	258,096
0103	SALARY - SUBSTITUTES	15,775	91,251	263,834
0104	SALARY - TUTORS	21,429	29,341	29,141
0108	SALARY - LIAISONS	40	0	0
0110	SALARY - REGULAR EMPLOYEES	22,292	0	0
0112	SALARY - ADMIN ASSISTANT	0	0	0
0120	TEMPORARY EMPLOYEE	100,905	100,387	161,038
0135	SALARY - EXTRA HOURS	180	48	180
0151	STIPENDS	525	480	400



**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0201	DENTAL INSURANCE	242,214	231,237	246,805
0205	LIFE INSURANCE	39,106	36,743	40,522
0211	HEALTH INSURANCE	3,534,818	3,593,474	3,604,857
0220	SOCIAL SECURITY	1,368,021	1,382,937	1,462,835
0232	OPEB ASSESSMENT	14,261	17,717	25,298
0240	CITY RETIREMENT PENSION	62,451	66,889	55,637
0250	TUITION REIMBURSEMENT	167,879	161,231	154,330
0270	WORKERS COMPENSATION	226,581	155,852	287,711
0290	HEALTH PAYBACK	158,622	135,968	146,425
0300	PROFESSIONAL/TECH SERVICES	198,704	219,836	220,336
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	735,663	1,099,103	1,252,273
0321	KELLY SUB SERVICES	503,490	549,230	394,304
0330	OTHER PROF SERVICES	4,797	55,975	10,975
0340	TECH SERV/PROF TECH SERV	1,555	1,413	1,613
0421	DISPOSAL SERVICES	0	80	0
0430	CONT REP/MAINT SERV	143,558	154,412	161,562
0440	RENTALS	612	228	8,223
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	381	751	751
0518	STUDENT BUS TICKETS	0	0	0
0531	TELEPHONE	0	0	800
0550	PRINTING/BINDING	14,869	16,983	17,983
0560	TUITION SCHOOL CHOICE	22,704	45,000	45,000
0561	TUITION IN STATE	0	0	0
0566	TUITION INDEPENDENT SCHOOLS	0	0	0
0568	TECH CTR TUIT PD BY STATE	653,383	604,379	590,447
0569	TECH CTR TUITION	751,054	759,858	742,357
0580	TRAVEL/CONF	2,446	2,906	4,306
0590	MISCELLANEOUS PURCH SERV	775	2,023	2,023
0600	SUPPLIES/MATERIALS	271,861	289,928	305,999
0610	MISC SUPPLIES	219	239	239
0626	GASOLINE	0	0	2,500
0630	FOOD	88	0	2,596
0640	BOOKS/PERIODICALS	33,709	47,856	48,071
0650	AUDIOVISUAL MATERIALS	18,969	23,229	22,964
0660	MANIPULATIVE DEVICES	1,346	1,797	1,813
0670	COMPUTER SOFTWARE	17,674	22,121	23,621
0673	SMALL EQUIPMENT	558,412	434,591	413,826
0730	EQUIPMENT	3,842	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0733	FURNITURE & FIXTURES	19,160	257	0
0810	DUES & FEES	8,216	6,188	11,270
0980	PRIOR YEAR ADJUSTMENTS	130	6,258	0
<b>1200</b>	<b>TOTAL SPECIAL ED. INSTRUCTION</b>	<b>10,977,235</b>	<b>12,209,440</b>	<b>13,419,671</b>
0100	SALARY - PERSONAL SVC	111,977	233,224	286,780
0101	SALARY - TEACHERS	3,099,126	3,461,045	3,943,262
0102	SALARY - AIDES	2,497,165	2,616,646	2,782,160
0103	SALARY - SUBSTITUTES	24,241	29,804	30,425
0104	SALARY - TUTORS	15,315	13,860	24,860
0105	SALARY - TRANSLATORS	0	2,696	8,000
0108	SALARY - LIAISONS	0	3,000	3,000
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0120	TEMPORARY EMPLOYEE	8,412	11,048	11,050
0130	SALARY - OVERTIME	139	0	0
0135	SALARY - EXTRA HOURS	1,431	1,761	1,626
0140	20-20 RETIRED TEACHERS	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	73,763	71,245	98,140
0205	LIFE INSURANCE	14,667	15,206	20,174
0211	HEALTH INSURANCE	1,210,757	1,287,986	1,633,676
0220	SOCIAL SECURITY	426,475	483,915	545,894
0230	RETIREMENT CONTRIBUTIONS	0	274	0
0232	OPEB ASSESSMENT	1,097	4,498	8,723
0240	CITY RETIREMENT PENSION	52,863	124,164	78,574
0250	TUITION REIMBURSEMENT	26,915	45,798	35,717
0270	WORKERS COMPENSATION	69,929	54,481	107,008
0290	HEALTH PAYBACK	64,684	75,948	87,597
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0321	KELLY SUB SERVICES	162,814	172,258	107,745
0330	OTHER PROF SERVICES	982,764	1,416,466	1,484,710
0400	PURCH PROP/SERVICES	0	0	0
0421	DISPOSAL SERVICES	0	50	50
0430	CONT REP/MAINT SERV	0	0	0
0510	TRANSPORTATION	44,252	0	0
0530	POSTAGE	0	0	103
0566	TUITION INDEPENDENT SCHOOLS	2,039,166	2,047,656	2,050,000
0580	TRAVEL/CONF	5,591	3,305	6,305
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	17,273	25,097	40,777

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0610	MISC SUPPLIES	0	0	0
0630	FOOD	0	0	1,550
0640	BOOKS/PERIODICALS	217	0	932
0660	MANIPULATIVE DEVICES	0	0	2,310
0670	COMPUTER SOFTWARE	1,638	5,019	5,080
0673	SMALL EQUIPMENT	1,304	1,500	10,893
0730	EQUIPMENT	5,357	0	0
0733	FURNITURE & FIXTURES	0	1,325	0
0810	DUES & FEES	0	100	2,550
0980	PRIOR YEAR ADJUSTMENTS	17,903	65	0
<b>1300</b>	<b>TOTAL TECH ED INSTRUCTION</b>	<b>10,578</b>	<b>11,000</b>	<b>11,330</b>
0510	TRANSPORTATION	10,578	11,000	11,330
<b>1410</b>	<b>TOTAL CO-CURRICULAR INSTRUCTION</b>	<b>134,496</b>	<b>144,946</b>	<b>153,290</b>
0120	TEMPORARY EMPLOYEE	118,207	123,114	131,424
0151	STIPENDS	0	0	0
0205	LIFE INSURANCE	0	0	74
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	8,749	9,238	10,054
0270	WORKERS COMPENSATION	1,452	1,057	85
0300	PROFESSIONAL/TECH SERVICES	0	3,888	3,900
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	393	393
0425	UNIFORMS	0	94	100
0430	CONT REP/MAINT SERV	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	867	1,442	1,485
0550	PRINTING/BINDING	0	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	282	859	900
0673	SMALL EQUIPMENT	3,606	4,021	4,000
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	1,335	840	875
<b>1420</b>	<b>TOTAL ATHLETICS INSTRUCTION</b>	<b>606,393</b>	<b>608,353</b>	<b>647,115</b>
0109	SALARY - COACHES	304,039	316,063	325,544
0111	SALARY - ADMIN/DIRECTOR	64,201	65,485	65,485
0120	TEMPORARY EMPLOYEE	21,853	24,520	25,256
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	461	461	475
0205	LIFE INSURANCE	147	147	147
0211	HEALTH INSURANCE	7,115	7,675	7,828

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0220	SOCIAL SECURITY	29,746	31,008	31,846
0240	CITY RETIREMENT PENSION	12,312	11,071	12,573
0270	WORKERS COMPENSATION	4,790	3,160	1,015
0300	PROFESSIONAL/TECH SERVICES	62,309	56,181	57,866
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	250	0	250
0425	UNIFORMS	0	0	0
0430	CONT REP/MAINT SERV	6,999	7,560	7,776
0440	RENTALS	19,761	20,560	22,000
0442	EQUIPMENT-LEASE/RENTAL	0	0	0
0510	TRANSPORTATION	0	0	0
0511	TRANSPORTATION - PUBLIC VT LEA	8,606	0	0
0531	TELEPHONE	40	240	240
0580	TRAVEL/CONF	1,357	1,503	1,548
0590	MISCELLANEOUS PURCH SERV	4,275	5,665	5,600
0600	SUPPLIES/MATERIALS	33,025	34,068	34,968
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	2,215	211	3,101
0720	REPAIRS	0	0	0
0730	EQUIPMENT	0	0	20,000
0810	DUES & FEES	22,893	22,776	23,598
<b>1450</b>	<b>TOTAL AFTERSCHOOL PROGRAMS</b>	<b>119,683</b>	<b>32,580</b>	<b>32,955</b>
0100	SALARY - PERSONAL SVC	35,277	0	0
0101	SALARY - TEACHERS	0	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0112	SALARY - ADMIN ASSISTANT	(2)	0	0
0120	TEMPORARY EMPLOYEE	42,199	0	0
0121	TEMP SALARY TEACHERS	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	806	0	0
0205	LIFE INSURANCE	263	0	0
0211	HEALTH INSURANCE	10,611	0	0
0212	HEALTH INS - AIDES	0	0	0
0220	SOCIAL SECURITY	5,877	0	0
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	125	0	375
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	41	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0440	RENTALS	210	90	90
0510	TRANSPORTATION	1,864	0	0
0530	POSTAGE	70	175	175
0531	TELEPHONE	5,684	7,000	7,000
0540	ADVERTISING	0	320	320
0550	PRINTING/BINDING	227	865	565
0560	TUITION SCHOOL CHOICE	0	0	0
0580	TRAVEL/CONF	177	177	177
0600	SUPPLIES/MATERIALS	9,851	16,391	16,671
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	4,529	5,970	6,500
0673	SMALL EQUIPMENT	1,204	680	680
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	230	912	402
0980	PRIOR YEAR ADJUSTMENTS	440	0	0
<b>1700</b>	<b>TOTAL SUMMER SCHOOL</b>	<b>700</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	78	0	0
0220	SOCIAL SECURITY	6	0	0
0270	WORKERS COMPENSATION	1	0	0
0518	STUDENT BUS TICKETS	615	0	0
0580	TRAVEL/CONF	0	0	0
<b>2100</b>	<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>225,315</b>	<b>302,850</b>	<b>376,290</b>
0100	SALARY - PERSONAL SVC	81,836	35,525	51,850
0101	SALARY - TEACHERS	0	111,630	111,735
0104	SALARY - TUTORS	9,778	0	0
0108	SALARY - LIAISONS	20,583	19,022	63,014
0120	TEMPORARY EMPLOYEE	30,102	24,913	30,000
0135	SALARY - EXTRA HOURS	0	96	0
0151	STIPENDS	0	1,092	1,092
0201	DENTAL INSURANCE	517	11,309	3,777
0205	LIFE INSURANCE	143	298	813
0211	HEALTH INSURANCE	7,988	21,494	21,447
0220	SOCIAL SECURITY	10,237	14,355	19,713

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0240	CITY RETIREMENT PENSION	10,434	10,574	18,562
0250	TUITION REIMBURSEMENT	0	815	0
0270	WORKERS COMPENSATION	1,242	701	3,445
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	220	220
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	168	10,088	5,000
0531	TELEPHONE	7,949	8,000	8,000
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	595	3,000	3,000
0600	SUPPLIES/MATERIALS	43,229	29,208	34,108
0640	BOOKS/PERIODICALS	516	243	243
0673	SMALL EQUIPMENT	0	270	270
<b>2110</b>	<b>TOTAL ATTENDANCE SERVICES</b>	<b>116,150</b>	<b>107,372</b>	<b>113,218</b>
0100	SALARY - PERSONAL SVC	73,906	66,672	69,027
0201	DENTAL INSURANCE	1,412	1,412	1,454
0205	LIFE INSURANCE	150	150	221
0211	HEALTH INSURANCE	18,748	20,223	20,628
0220	SOCIAL SECURITY	5,520	5,099	5,443
0240	CITY RETIREMENT PENSION	12,630	11,147	13,253
0270	WORKERS COMPENSATION	809	548	1,070
0290	HEALTH PAYBACK	1,967	2,122	2,122
0531	TELEPHONE	1,008	0	0
<b>2113</b>	<b>TOTAL SOCIAL WORK SERVICES</b>	<b>0</b>	<b>44,000</b>	<b>134,000</b>
0300	PROFESSIONAL/TECH SERVICES	0	44,000	134,000
<b>2120</b>	<b>TOTAL GUIDANCE</b>	<b>1,435,904</b>	<b>1,537,081</b>	<b>1,576,188</b>
0101	SALARY - TEACHERS	921,876	937,412	942,279
0103	SALARY - SUBSTITUTES	13,553	20,800	20,800
0111	SALARY - ADMIN/DIRECTOR	0	60,450	55,670
0112	SALARY - ADMIN ASSISTANT	160,324	142,740	148,125
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	8,083	9,450	11,388
0205	LIFE INSURANCE	2,086	2,226	2,499
0211	HEALTH INSURANCE	173,242	203,087	220,475
0220	SOCIAL SECURITY	82,295	88,947	90,681
0232	OPEB ASSESSMENT	0	1,097	1,710
0240	CITY RETIREMENT PENSION	25,141	21,599	25,926
0250	TUITION REIMBURSEMENT	7,972	9,166	7,226
0270	WORKERS COMPENSATION	13,456	9,563	17,693
0290	HEALTH PAYBACK	19,119	18,493	18,493

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0320	PROFESSIONAL-EDUCATION	0	100	100
0580	TRAVEL/CONF	110	610	610
0590	MISCELLANEOUS PURCH SERV	100	208	208
0600	SUPPLIES/MATERIALS	5,365	8,218	8,347
0640	BOOKS/PERIODICALS	1,247	1,026	2,199
0670	COMPUTER SOFTWARE	0	525	525
0673	SMALL EQUIPMENT	0	0	0
0810	DUES & FEES	1,933	1,363	1,234
<b>2121</b>	<b>TOTAL DIVERSITY &amp; EQUITY</b>	<b>261,818</b>	<b>201,425</b>	<b>188,817</b>
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	164,706	91,178	91,178
0120	TEMPORARY EMPLOYEE	700	250	0
0151	STIPENDS	0	0	14,000
0201	DENTAL INSURANCE	1,757	1,411	1,454
0205	LIFE INSURANCE	245	147	147
0211	HEALTH INSURANCE	12,451	7,675	7,828
0220	SOCIAL SECURITY	12,554	6,916	8,046
0240	CITY RETIREMENT PENSION	17,143	30,313	17,506
0250	TUITION REIMBURSEMENT	0	2,300	1,944
0270	WORKERS COMPENSATION	2,031	1,556	1,413
0300	PROFESSIONAL/TECH SERVICES	34,728	41,100	0
0320	PROFESSIONAL-EDUCATION	0	3,000	22,000
0321	KELLY SUB SERVICES	2,836	3,500	7,500
0469	MISCELLANEOUS	0	0	0
0531	TELEPHONE	2,793	2,500	2,500
0540	ADVERTISING	395	0	0
0580	TRAVEL/CONF	2,138	3,080	2,800
0600	SUPPLIES/MATERIALS	3,692	1,000	5,000
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	705	2,500	2,500
0810	DUES & FEES	2,945	3,000	3,000
<b>2123</b>	<b>TOTAL ASSESSMENT SERVICES</b>	<b>1,643</b>	<b>1,643</b>	<b>1,643</b>
0120	TEMPORARY EMPLOYEE	0	0	0
0220	SOCIAL SECURITY	0	0	0
0270	WORKERS COMPENSATION	0	0	0
0600	SUPPLIES/MATERIALS	1,643	1,643	1,643
<b>2130</b>	<b>TOTAL HEALTH SERVICES</b>	<b>878,190</b>	<b>955,537</b>	<b>962,689</b>
0100	SALARY - PERSONAL SVC	0	27,177	25,995
0101	SALARY - TEACHERS	596,159	640,110	640,405
0103	SALARY - SUBSTITUTES	44,323	39,024	39,024

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0120	TEMPORARY EMPLOYEE	1,770	3,000	3,000
0151	STIPENDS	1,500	0	2,500
0201	DENTAL INSURANCE	10,872	9,462	8,480
0205	LIFE INSURANCE	1,197	1,330	2,058
0211	HEALTH INSURANCE	111,031	100,558	110,882
0220	SOCIAL SECURITY	47,027	53,916	55,296
0232	OPEB ASSESSMENT	1,097	1,097	1,710
0240	CITY RETIREMENT PENSION	0	0	4,991
0250	TUITION REIMBURSEMENT	8,293	9,721	6,322
0270	WORKERS COMPENSATION	7,887	4,929	10,329
0290	HEALTH PAYBACK	6,993	9,874	11,905
0300	PROFESSIONAL/TECH SERVICES	33,448	38,823	23,287
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	6,593	15,724	15,710
0640	BOOKS/PERIODICALS	0	58	58
0673	SMALL EQUIPMENT	0	736	736
0674	EQUIPMENT REPAIR	0	0	0
0730	EQUIPMENT	0	0	0
<b>2140</b>	<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>710,249</b>	<b>732,976</b>	<b>850,182</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	547,247	565,994	636,985
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0201	DENTAL INSURANCE	6,921	6,300	7,712
0205	LIFE INSURANCE	1,180	1,035	1,470
0211	HEALTH INSURANCE	95,977	102,405	133,226
0220	SOCIAL SECURITY	40,050	42,720	48,729
0232	OPEB ASSESSMENT	3,291	4,388	10,262
0250	TUITION REIMBURSEMENT	7,886	4,520	639
0270	WORKERS COMPENSATION	6,720	2,253	9,799
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0531	TELEPHONE	977	1,360	1,360
0600	SUPPLIES/MATERIALS	0	2,000	0
<b>2150</b>	<b>TOTAL SPEECH &amp; LANGUAGE SERVICES</b>	<b>1,413,446</b>	<b>1,373,884</b>	<b>1,731,594</b>
0100	SALARY - PERSONAL SVC	84,585	93,834	93,431
0101	SALARY - TEACHERS	967,204	819,908	1,024,331



**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0102	SALARY - AIDES	0	0	0
0103	SALARY - SUBSTITUTES	0	15,621	15,600
0120	TEMPORARY EMPLOYEE	0	0	0
0201	DENTAL INSURANCE	13,801	10,226	15,235
0205	LIFE INSURANCE	2,496	1,950	2,940
0211	HEALTH INSURANCE	177,041	136,529	244,378
0220	SOCIAL SECURITY	77,896	70,911	87,537
0232	OPEB ASSESSMENT	3,291	5,485	11,843
0240	CITY RETIREMENT PENSION	16,127	7,175	11,113
0250	TUITION REIMBURSEMENT	10,858	11,080	9,368
0270	WORKERS COMPENSATION	12,916	4,470	17,093
0290	HEALTH PAYBACK	11,338	8,887	10,919
0300	PROFESSIONAL/TECH SERVICES	26,398	20,750	20,750
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	0	155,000	155,000
0430	CONT REP/MAINT SERV	0	0	0
0580	TRAVEL/CONF	1,498	673	673
0600	SUPPLIES/MATERIALS	4,440	9,084	9,084
0673	SMALL EQUIPMENT	2,293	2,300	2,300
0730	EQUIPMENT	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	1,265	0	0
<b>2160</b>	<b>TOTAL OCCUPATIONAL THERAPY</b>	<b>121,420</b>	<b>126,791</b>	<b>210,191</b>
0100	SALARY - PERSONAL SVC	76,458	81,532	125,950
0101	SALARY - TEACHERS	2,700	1,800	2,800
0201	DENTAL INSURANCE	1,412	1,476	2,908
0205	LIFE INSURANCE	127	133	294
0211	HEALTH INSURANCE	18,737	21,142	41,255
0220	SOCIAL SECURITY	5,793	6,231	9,849
0240	CITY RETIREMENT PENSION	14,663	12,841	24,182
0270	WORKERS COMPENSATION	972	637	1,952
0580	TRAVEL/CONF	558	1,000	1,000
0600	SUPPLIES/MATERIALS	0	0	0
<b>2190</b>	<b>TOTAL PHYSICAL THERAPY</b>	<b>65,002</b>	<b>63,779</b>	<b>91,379</b>
0100	SALARY - PERSONAL SVC	44,704	47,670	65,661
0101	SALARY - TEACHERS	461	810	810
0201	DENTAL INSURANCE	1,059	1,107	1,178
0205	LIFE INSURANCE	95	100	119
0211	HEALTH INSURANCE	14,053	9,398	16,708
0220	SOCIAL SECURITY	3,262	3,494	5,085
0240	CITY RETIREMENT PENSION	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0270	WORKERS COMPENSATION	555	401	1,018
0580	TRAVEL/CONF	634	300	300
0600	SUPPLIES/MATERIALS	180	500	500
<b>2200</b>	<b>TOTAL INSTRUCTIONAL SUPPORTS</b>	<b>2,812</b>	<b>2,000</b>	<b>3,600</b>
0103	SALARY - SUBSTITUTES	15	0	0
0205	LIFE INSURANCE	0	0	0
0220	SOCIAL SECURITY	1	0	0
0270	WORKERS COMPENSATION	0	0	0
0320	PROFESSIONAL-EDUCATION	1,260	0	0
0600	SUPPLIES/MATERIALS	1,535	2,000	3,600
<b>2210</b>	<b>TOTAL CURRICULUM/STAFF TRAINING</b>	<b>830,946</b>	<b>960,763</b>	<b>1,026,388</b>
0100	SALARY - PERSONAL SVC	0	24,677	24,676
0101	SALARY - TEACHERS	39,069	116,616	116,616
0109	SALARY - COACHES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	206,521	197,380	197,380
0112	SALARY - ADMIN ASSISTANT	50,909	52,436	52,436
0120	TEMPORARY EMPLOYEE	24,330	20,000	20,000
0151	STIPENDS	89,943	67,509	74,209
0201	DENTAL INSURANCE	4,658	6,223	6,410
0205	LIFE INSURANCE	488	685	676
0211	HEALTH INSURANCE	0	34,221	33,843
0220	SOCIAL SECURITY	29,596	37,897	38,815
0240	CITY RETIREMENT PENSION	22,804	7,107	30,786
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	3,985	2,302	5,405
0290	HEALTH PAYBACK	7,030	22,065	22,065
0300	PROFESSIONAL/TECH SERVICES	63,252	52,850	80,125
0320	PROFESSIONAL-EDUCATION	69,689	61,887	61,202
0321	KELLY SUB SERVICES	21,243	14,305	14,305
0330	OTHER PROF SERVICES	56,968	97,942	97,942
0430	CONT REP/MAINT SERV	0	0	0
0440	RENTALS	0	925	800
0530	POSTAGE	175	175	175
0531	TELEPHONE	2,019	2,250	2,250
0550	PRINTING/BINDING	1,088	1,245	1,245
0580	TRAVEL/CONF	13,591	16,115	16,200
0600	SUPPLIES/MATERIALS	43,256	39,998	44,347
0640	BOOKS/PERIODICALS	40,968	48,800	48,800
0670	COMPUTER SOFTWARE	8,049	3,775	3,775
0673	SMALL EQUIPMENT	8,958	6,989	6,989

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	22,356	24,391	24,916
<b>2220</b>	<b>TOTAL LIBRARY/MEDIA</b>	<b>1,099,651</b>	<b>970,305</b>	<b>1,115,838</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	649,567	554,886	654,272
0102	SALARY - AIDES	131,844	130,680	129,245
0103	SALARY - SUBSTITUTES	290	160	210
0201	DENTAL INSURANCE	9,561	7,160	9,429
0205	LIFE INSURANCE	1,926	1,710	1,767
0211	HEALTH INSURANCE	139,852	107,393	141,157
0220	SOCIAL SECURITY	58,414	52,960	61,197
0240	CITY RETIREMENT PENSION	13,780	11,418	13,599
0250	TUITION REIMBURSEMENT	3,451	3,444	2,376
0270	WORKERS COMPENSATION	9,599	6,340	12,145
0290	HEALTH PAYBACK	14,127	18,245	16,239
0321	KELLY SUB SERVICES	106	106	106
0330	OTHER PROF SERVICES	0	450	250
0430	CONT REP/MAINT SERV	11,280	13,843	12,453
0580	TRAVEL/CONF	0	43	0
0590	MISCELLANEOUS PURCH SERV	207	220	220
0600	SUPPLIES/MATERIALS	7,178	11,594	12,060
0610	MISC SUPPLIES	542	560	560
0640	BOOKS/PERIODICALS	41,808	42,713	42,247
0650	AUDIOVISUAL MATERIALS	5,574	5,168	5,094
0670	COMPUTER SOFTWARE	544	1,015	1,015
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	0	195	195
<b>2223</b>	<b>TOTAL AUDIO VISUAL</b>	<b>100,424</b>	<b>148,149</b>	<b>218,510</b>
0100	SALARY - PERSONAL SVC	64,191	98,477	135,400
0201	DENTAL INSURANCE	1,303	2,009	2,908
0205	LIFE INSURANCE	138	213	294
0211	HEALTH INSURANCE	17,306	28,779	41,255
0220	SOCIAL SECURITY	4,266	7,267	10,358
0240	CITY RETIREMENT PENSION	12,310	10,675	25,997
0270	WORKERS COMPENSATION	788	530	2,099
0618	LAMPING LIGHT BULBS	121	200	200
<b>2225</b>	<b>TOTAL COMPUTER INSTRUCTION</b>	<b>878,846</b>	<b>762,870</b>	<b>858,307</b>
0100	SALARY - PERSONAL SVC	516,759	442,720	502,781
0103	SALARY - SUBSTITUTES	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0120	TEMPORARY EMPLOYEE	0	2,432	0
0151	STIPENDS	0	517	0
0201	DENTAL INSURANCE	6,187	2,847	3,827
0205	LIFE INSURANCE	1,402	714	1,470
0211	HEALTH INSURANCE	74,484	54,119	66,413
0220	SOCIAL SECURITY	39,069	33,777	38,744
0240	CITY RETIREMENT PENSION	99,091	90,350	96,534
0270	WORKERS COMPENSATION	6,346	4,618	7,793
0290	HEALTH PAYBACK	11,679	3,683	3,683
0320	PROFESSIONAL-EDUCATION	11,745	12,000	13,000
0321	KELLY SUB SERVICES	0	0	0
0340	TECH SERV/PROF TECH SERV	0	0	0
0430	CONT REP/MAINT SERV	39,910	47,380	37,000
0530	POSTAGE	0	0	0
0600	SUPPLIES/MATERIALS	5,940	12,213	8,963
0640	BOOKS/PERIODICALS	321	500	500
0650	AUDIOVISUAL MATERIALS	27,363	14,000	25,975
0670	COMPUTER SOFTWARE	23,997	25,000	34,800
0674	EQUIPMENT REPAIR	682	9,000	11,825
0730	EQUIPMENT	9,549	0	0
0810	DUES & FEES	4,323	7,000	5,000
<b>2229</b>	<b>TOTAL TECHNOLOGY SUPPORTS</b>	<b>172,526</b>	<b>181,406</b>	<b>187,326</b>
0100	SALARY - PERSONAL SVC	0	0	0
0111	SALARY - ADMIN/DIRECTOR	111,910	114,148	114,148
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	1,411	1,411	898
0205	LIFE INSURANCE	147	147	147
0211	HEALTH INSURANCE	18,748	17,226	15,387
0220	SOCIAL SECURITY	8,304	8,566	8,732
0250	TUITION REIMBURSEMENT	0	666	1,944
0270	WORKERS COMPENSATION	1,374	993	1,769
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0531	TELEPHONE	23,414	29,000	37,800
0580	TRAVEL/CONF	7,218	9,248	6,500
0600	SUPPLIES/MATERIALS	0	0	0
0650	AUDIOVISUAL MATERIALS	0	0	0
0670	COMPUTER SOFTWARE	0	0	0
0730	EQUIPMENT	0	0	0
<b>2310</b>	<b>TOTAL SCHOOL BOARD</b>	<b>396,128</b>	<b>448,008</b>	<b>71,173</b>

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0120	TEMPORARY EMPLOYEE	373	1,000	1,000
0130	SALARY - OVERTIME	280	519	500
0151	STIPENDS	0	0	0
0220	SOCIAL SECURITY	50	116	115
0270	WORKERS COMPENSATION	5	2	0
0321	KELLY SUB SERVICES	630	1,000	1,000
0330	OTHER PROF SERVICES	232,363	272,000	50,000
0341	AUDIT SERVICES	37,200	45,000	0
0440	RENTALS	637	610	610
0522	LIABILITY INSURANCE	109,772	109,272	0
0530	POSTAGE	0	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	2,225	3,585	3,585
0580	TRAVEL/CONF	2,457	4,000	4,000
0600	SUPPLIES/MATERIALS	4,797	3,890	3,890
0810	DUES & FEES	4,740	7,015	6,473
0890	MISCELLANEOUS	0	0	0
0980	PRIOR YEAR ADJUSTMENTS	600	0	0
<b>2315</b>	<b>TOTAL LEGAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>215,000</b>
0360	LEGAL SERVICES	0	0	215,000
<b>2317</b>	<b>TOTAL AUDIT SERVICES</b>	<b>0</b>	<b>0</b>	<b>45,000</b>
0341	AUDIT SERVICES	0	0	45,000
<b>2320</b>	<b>TOTAL SUPERINTENDENT OFFICE</b>	<b>337,398</b>	<b>398,828</b>	<b>380,051</b>
0111	SALARY - ADMIN/DIRECTOR	151,649	165,324	154,836
0112	SALARY - ADMIN ASSISTANT	77,849	85,426	86,080
0120	TEMPORARY EMPLOYEE	294	360	260
0130	SALARY - OVERTIME	0	1,572	1,000
0151	STIPENDS	6,000	6,000	6,000
0201	DENTAL INSURANCE	1,867	2,085	3,145
0205	LIFE INSURANCE	347	366	368
0211	HEALTH INSURANCE	22,738	28,240	28,456
0220	SOCIAL SECURITY	17,705	16,483	18,656
0230	RETIREMENT CONTRIBUTIONS	579	0	0
0232	OPEB ASSESSMENT	1,097	1,097	1,710
0240	CITY RETIREMENT PENSION	14,930	22,505	15,339
0270	WORKERS COMPENSATION	2,822	3,740	3,638
0290	HEALTH PAYBACK	0	1,886	1,886
0300	PROFESSIONAL/TECH SERVICES	8,050	24,079	22,256
0321	KELLY SUB SERVICES	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0530	POSTAGE	118	120	120
0531	TELEPHONE	2,514	2,200	2,200
0550	PRINTING/BINDING	1,363	3,000	3,000
0580	TRAVEL/CONF	7,685	6,215	6,215
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	7,047	6,880	6,880
0640	BOOKS/PERIODICALS	0	0	0
0670	COMPUTER SOFTWARE	269	670	670
0673	SMALL EQUIPMENT	623	930	930
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	11,850	16,850	16,406
0980	PRIOR YEAR ADJUSTMENTS	0	2,800	0
<b>2410</b>	<b>TOTAL SCHOOL BUILDING ADMIN</b>	<b>2,678,989</b>	<b>2,837,689</b>	<b>2,962,642</b>
0100	SALARY - PERSONAL SVC	0	0	0
0103	SALARY - SUBSTITUTES	38,505	64,550	64,150
0111	SALARY - ADMIN/DIRECTOR	1,447,272	1,469,187	1,511,392
0112	SALARY - ADMIN ASSISTANT	472,257	497,241	501,193
0120	TEMPORARY EMPLOYEE	4,180	2,546	4,000
0130	SALARY - OVERTIME	2,684	2,882	3,000
0135	SALARY - EXTRA HOURS	0	130	0
0151	STIPENDS	500	0	0
0201	DENTAL INSURANCE	24,869	24,244	24,911
0202	DENTAL INS - AIDES	0	0	0
0205	LIFE INSURANCE	3,631	3,791	4,337
0211	HEALTH INSURANCE	308,719	375,393	384,635
0220	SOCIAL SECURITY	146,292	150,676	159,698
0232	OPEB ASSESSMENT	0	1,097	3,421
0240	CITY RETIREMENT PENSION	85,491	79,190	89,700
0250	TUITION REIMBURSEMENT	10,227	16,050	44,712
0270	WORKERS COMPENSATION	24,104	16,897	31,428
0290	HEALTH PAYBACK	13,371	9,125	9,125
0291	GOLDEN HANDSHAKE	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	0	0	0
0330	OTHER PROF SERVICES	0	0	0
0421	DISPOSAL SERVICES	0	20	40
0430	CONT REP/MAINT SERV	9,978	11,565	11,565
0440	RENTALS	700	4,252	4,252
0530	POSTAGE	12,681	20,300	20,640
0531	TELEPHONE	52,400	56,733	57,841

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0550	PRINTING/BINDING	952	1,098	1,084
0580	TRAVEL/CONF	109	1,565	1,565
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	6,253	9,213	9,698
0640	BOOKS/PERIODICALS	872	695	895
0670	COMPUTER SOFTWARE	0	56	56
0673	SMALL EQUIPMENT	3,766	3,092	3,092
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	9,046	16,099	16,213
0980	PRIOR YEAR ADJUSTMENTS	130	0	0
<b>2420</b>	<b>TOTAL SPECIAL ED. ADMIN</b>	<b>425,285</b>	<b>374,646</b>	<b>621,774</b>
0101	SALARY - TEACHERS	0	265	0
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	243,672	148,914	244,593
0112	SALARY - ADMIN ASSISTANT	64,741	90,291	143,111
0120	TEMPORARY EMPLOYEE	12,935	0	13,000
0130	SALARY - OVERTIME	0	330	1,000
0135	SALARY - EXTRA HOURS	555	751	1,000
0151	STIPENDS	1,500	0	0
0201	DENTAL INSURANCE	3,400	4,004	6,598
0205	LIFE INSURANCE	541	421	864
0211	HEALTH INSURANCE	36,054	57,432	94,342
0220	SOCIAL SECURITY	24,240	17,642	31,095
0240	CITY RETIREMENT PENSION	10,462	7,961	20,815
0250	TUITION REIMBURSEMENT	1,755	2,386	3,888
0270	WORKERS COMPENSATION	3,946	2,834	6,009
0290	HEALTH PAYBACK	4,687	0	3,771
0330	OTHER PROF SERVICES	0	22,500	22,500
0430	CONT REP/MAINT SERV	4,961	4,331	7,031
0510	TRANSPORTATION	0	0	0
0521	PROPERTY INSURANCE	746	746	768
0530	POSTAGE	0	100	200
0531	TELEPHONE	5,823	7,732	10,332
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	2,307	2,065	2,065
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	2,834	3,726	8,576
0670	COMPUTER SOFTWARE	68	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	59	215	215
<b>2490</b>	<b>TOTAL OTHER SUPPORTS SERVICES</b>	<b>8,187</b>	<b>6,948</b>	<b>6,948</b>
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0440	RENTALS	1,981	2,699	2,699
0590	MISCELLANEOUS PURCH SERV	1,250	1,218	1,218
0600	SUPPLIES/MATERIALS	4,956	3,031	3,031
<b>2510</b>	<b>TOTAL FISCAL SERVICES</b>	<b>670,307</b>	<b>777,875</b>	<b>812,522</b>
0111	SALARY - ADMIN/DIRECTOR	163,827	186,029	195,748
0112	SALARY - ADMIN ASSISTANT	180,625	216,995	216,995
0120	TEMPORARY EMPLOYEE	1,180	3,000	4,198
0130	SALARY - OVERTIME	1,925	5,000	5,000
0201	DENTAL INSURANCE	4,771	6,371	6,633
0205	LIFE INSURANCE	783	894	882
0211	HEALTH INSURANCE	79,952	109,829	113,285
0220	SOCIAL SECURITY	25,265	30,670	32,279
0240	CITY RETIREMENT PENSION	66,059	50,015	79,247
0250	TUITION REIMBURSEMENT	1,305	3,888	3,888
0270	WORKERS COMPENSATION	4,244	2,548	6,398
0300	PROFESSIONAL/TECH SERVICES	263	8,257	29,970
0330	OTHER PROF SERVICES	29,654	30,000	30,000
0430	CONT REP/MAINT SERV	77,830	64,087	30,000
0440	RENTALS	0	0	0
0530	POSTAGE	19	83	0
0531	TELEPHONE	611	700	700
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	624	6,125	6,000
0600	SUPPLIES/MATERIALS	5,451	10,043	10,000
0670	COMPUTER SOFTWARE	272	300	300
0673	SMALL EQUIPMENT	2,309	3,991	4,000
0730	EQUIPMENT	0	0	0
0733	FURNITURE & FIXTURES	0	0	0
0810	DUES & FEES	23,289	24,050	25,000
0830	INTEREST	49	15,000	12,000
0890	MISCELLANEOUS	1	0	0
<b>2570</b>	<b>TOTAL HUMAN RESOURCES</b>	<b>609,657</b>	<b>696,132</b>	<b>748,473</b>
0100	SALARY - PERSONAL SVC	100,874	208,282	221,246
0111	SALARY - ADMIN/DIRECTOR	225,121	189,148	189,148
0120	TEMPORARY EMPLOYEE	15,495	9,974	7,885



**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0130	SALARY - OVERTIME	777	0	500
0151	STIPENDS	1,725	0	0
0201	DENTAL INSURANCE	5,071	6,220	6,683
0205	LIFE INSURANCE	716	984	1,029
0211	HEALTH INSURANCE	84,345	81,474	85,367
0220	SOCIAL SECURITY	24,907	30,762	32,325
0240	CITY RETIREMENT PENSION	60,049	52,418	78,796
0250	TUITION REIMBURSEMENT	50	2,744	1,591
0270	WORKERS COMPENSATION	4,277	2,806	6,361
0290	HEALTH PAYBACK	291	3,771	3,771
0300	PROFESSIONAL/TECH SERVICES	6,871	26,141	29,363
0320	PROFESSIONAL-EDUCATION	0	0	3,000
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	18,002	18,087	18,087
0430	CONT REP/MAINT SERV	0	0	0
0531	TELEPHONE	0	0	0
0540	ADVERTISING	14,107	12,851	12,851
0580	TRAVEL/CONF	1,426	10,896	10,896
0590	MISCELLANEOUS PURCH SERV	0	55	55
0600	SUPPLIES/MATERIALS	2,870	8,536	8,536
0670	COMPUTER SOFTWARE	15,331	5,800	5,800
0673	SMALL EQUIPMENT	8,802	4,113	4,113
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	18,552	21,000	21,000
0890	MISCELLANEOUS	0	70	70
<b>2580</b>	<b>TOTAL TECHNOLOGY SERVICES</b>	<b>303,797</b>	<b>300,989</b>	<b>333,214</b>
0100	SALARY - PERSONAL SVC	119,119	121,228	121,228
0201	DENTAL INSURANCE	2,660	2,660	2,352
0205	LIFE INSURANCE	300	300	294
0211	HEALTH INSURANCE	32,733	35,309	36,015
0220	SOCIAL SECURITY	8,393	8,886	9,274
0240	CITY RETIREMENT PENSION	22,793	19,123	23,276
0270	WORKERS COMPENSATION	1,463	989	1,879
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0340	TECH SERV/PROF TECH SERV	1,500	12,850	39,000
0430	CONT REP/MAINT SERV	114,837	99,644	99,896
0600	SUPPLIES/MATERIALS	0	0	0
0673	SMALL EQUIPMENT	0	0	0
0730	EQUIPMENT	0	0	0
<b>2590</b>	<b>TOTAL GRANTS DEPARTMENT</b>	<b>157,682</b>	<b>152,004</b>	<b>165,865</b>

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	76,875	78,413	78,413
0112	SALARY - ADMIN ASSISTANT	19,926	20,524	20,524
0201	DENTAL INSURANCE	1,103	1,220	1,136
0205	LIFE INSURANCE	222	222	221
0211	HEALTH INSURANCE	20,978	14,505	23,081
0220	SOCIAL SECURITY	6,953	7,336	7,569
0240	CITY RETIREMENT PENSION	18,564	15,467	18,996
0250	TUITION REIMBURSEMENT	500	662	1,944
0270	WORKERS COMPENSATION	1,189	1,206	1,534
0330	OTHER PROF SERVICES	9,350	9,350	9,350
0530	POSTAGE	0	0	0
0531	TELEPHONE	825	900	900
0550	PRINTING/BINDING	0	60	60
0580	TRAVEL/CONF	0	400	400
0600	SUPPLIES/MATERIALS	1,198	1,140	1,140
0670	COMPUTER SOFTWARE	0	600	600
0810	DUES & FEES	0	0	0
<b>2600</b>	<b>TOTAL PLANT OPERATIONS &amp; MAINT</b>	<b>66,617</b>	<b>77,148</b>	<b>79,000</b>
0330	OTHER PROF SERVICES	66,617	77,148	79,000
<b>2610</b>	<b>TOTAL BUILDING OPERATIONS</b>	<b>452,379</b>	<b>510,071</b>	<b>595,131</b>
0111	SALARY - ADMIN/DIRECTOR	203,098	207,635	207,635
0112	SALARY - ADMIN ASSISTANT	58,161	59,905	59,905
0120	TEMPORARY EMPLOYEE	0	9,618	0
0130	SALARY - OVERTIME	0	9,011	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	2,283	2,283	2,352
0205	LIFE INSURANCE	591	591	588
0211	HEALTH INSURANCE	51,481	55,532	56,643
0220	SOCIAL SECURITY	19,605	21,848	20,876
0240	CITY RETIREMENT PENSION	38,950	25,270	39,866
0270	WORKERS COMPENSATION	3,208	12,435	4,147
0290	HEALTH PAYBACK	4,687	5,353	5,353
0320	PROFESSIONAL-EDUCATION	80	0	0
0330	OTHER PROF SERVICES	24,703	40,000	30,000
0430	CONT REP/MAINT SERV	13,225	15,450	15,000
0522	LIABILITY INSURANCE	0	0	113,065
0531	TELEPHONE	20,313	25,000	23,000
0540	ADVERTISING	1,623	1,700	1,700
0550	PRINTING/BINDING	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0580	TRAVEL/CONF	728	1,000	1,000
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	8,844	8,318	9,000
0810	DUES & FEES	590	7,317	5,000
0980	PRIOR YEAR ADJUSTMENTS	210	1,805	0
<b>2620</b>	<b>TOTAL BUILDING CARE/UPKEEP</b>	<b>5,632,099</b>	<b>5,981,630</b>	<b>6,059,990</b>
0114	SALARY - MAINTENANCE	800,061	797,535	870,047
0115	SALARY - CUSTODIAN	1,197,539	1,241,326	1,338,007
0120	TEMPORARY EMPLOYEE	66,816	79,702	70,000
0130	SALARY - OVERTIME	58,461	55,000	60,000
0131	SALARY - MAINT OT	97,025	84,351	91,000
0132	SALARY - SECURITY OT	1,096	8,785	9,000
0133	SALARY - CUSTODIAN/RENTAL OT	0	6	0
0201	DENTAL INSURANCE	44,016	43,472	43,541
0205	LIFE INSURANCE	7,027	7,075	12,017
0211	HEALTH INSURANCE	701,098	726,775	709,536
0220	SOCIAL SECURITY	166,075	173,243	185,669
0240	CITY RETIREMENT PENSION	332,055	286,293	379,235
0270	WORKERS COMPENSATION	25,354	156,120	33,286
0290	HEALTH PAYBACK	5,211	3,998	3,998
0330	OTHER PROF SERVICES	6,749	20,000	20,000
0342	ARCHITECTURE & ENGINEERING SVC	57,718	8,000	10,000
0411	WATER/SEWAGE	121,933	127,275	130,594
0415	OUTSIDE LIGHTING	13,408	22,195	22,195
0421	DISPOSAL SERVICES	86,876	82,400	86,000
0424	DUST MOP SERVICE	17,296	20,000	20,000
0425	UNIFORMS	0	500	0
0430	CONT REP/MAINT SERV	215,245	176,342	180,000
0433	FIRE ALARMS	5,695	6,180	6,000
0435	GLASS REPLACEMENT	8,917	10,000	10,000
0439	FIRE EXTINGUISHER MAINT	4,600	10,000	7,000
0440	RENTALS	14,992	5,000	6,000
0442	EQUIPMENT-LEASE/RENTAL	5,517	5,615	6,000
0521	PROPERTY INSURANCE	136,872	139,885	144,082
0539	ENERGY MANAGEMENT	7,440	8,000	0
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	3,000	0
0602	UNIFORMS	7,155	10,000	10,000
0611	CUSTODIAL SUPPLIES	130,067	115,702	130,000

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0612	BUILDING MATERIALS	14,490	20,000	18,000
0613	PLUMBING SUPPLIES	42,883	40,000	40,000
0614	ELECTRICAL MATERIALS	39,247	39,490	40,000
0615	HARDWARE MATERIALS	24,082	37,500	30,000
0616	PAINT MATERIALS	6,452	5,000	5,000
0617	HVAC MATERIALS	45,052	44,500	45,000
0618	LAMPING LIGHT BULBS	6,545	4,510	5,000
0622	ELECTRICITY	669,525	812,651	748,154
0623	NATURAL GAS CONCESSION	1,325	9,270	5,000
0625	BOILER TREATMENT	5,800	7,210	7,000
0628	WOOD CHIPS	55,620	94,522	86,400
0629	NATURAL GAS HEAT	261,908	342,353	354,227
0673	SMALL EQUIPMENT	49,310	16,773	20,000
0679	FLOORING MATERIALS	11,281	20,000	18,000
0690	OTHER SUPPLIES MATERIALS	3,378	8,713	5,000
0730	EQUIPMENT	10,305	0	0
0731	MACHINERY	20,690	24,757	25,000
0733	FURNITURE & FIXTURES	21,895	20,603	15,000
<b>2630</b>	<b>TOTAL GROUNDS CARE/UPKEEP</b>	<b>115,536</b>	<b>131,648</b>	<b>150,000</b>
0422	SNOW PLOWING SERVICE	0	0	0
0426	TREE REMOVAL	0	0	5,000
0427	PAVING SERVICE	0	8,450	5,000
0430	CONT REP/MAINT SERV	22,431	23,360	25,000
0442	EQUIPMENT-LEASE/RENTAL	23,316	25,750	25,000
0461	SALT & SAND	0	0	20,000
0462	SEED	4,338	5,000	10,000
0464	FENCING MATERIALS	3,153	6,000	5,000
0465	LOAM	0	0	0
0466	FILL/GRAVEL/STONE	643	9,000	5,000
0469	MISCELLANEOUS	0	0	0
0600	SUPPLIES/MATERIALS	48,810	35,000	15,000
0619	REPAIR PARTS	2,161	10,000	5,000
0673	SMALL EQUIPMENT	10,684	8,788	10,000
0730	EQUIPMENT	0	0	20,000
0731	MACHINERY	0	300	0
<b>2650</b>	<b>TOTAL VEHICLE MAINTENANCE</b>	<b>223,038</b>	<b>288,239</b>	<b>248,527</b>
0114	SALARY - MAINTENANCE	52,447	55,612	56,052
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	146	149	147
0211	HEALTH INSURANCE	2,992	21,160	21,409

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0220	SOCIAL SECURITY	3,936	4,233	4,288
0240	CITY RETIREMENT PENSION	10,134	9,012	10,762
0270	WORKERS COMPENSATION	644	3,619	869
0290	HEALTH PAYBACK	0	0	0
0430	CONT REP/MAINT SERV	2,621	2,803	3,000
0442	EQUIPMENT-LEASE/RENTAL	29,614	32,960	0
0521	PROPERTY INSURANCE	0	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0619	REPAIR PARTS	23,018	29,279	30,000
0626	GASOLINE	16,783	39,900	35,000
0627	DIESEL FUEL	1,719	6,300	5,000
0673	SMALL EQUIPMENT	0	0	0
0690	OTHER SUPPLIES MATERIALS	1,619	6,000	5,000
0730	EQUIPMENT	77,366	77,212	77,000
<b>2660</b>	<b>TOTAL SECURITY</b>	<b>11,230</b>	<b>22,391</b>	<b>25,407</b>
0100	SALARY - PERSONAL SVC	9,403	18,287	17,970
0205	LIFE INSURANCE	0	0	147
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	779	1,554	1,530
0240	CITY RETIREMENT PENSION	0	0	3,450
0270	WORKERS COMPENSATION	115	122	279
0290	HEALTH PAYBACK	785	2,032	2,032
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0590	MISCELLANEOUS PURCH SERV	148	396	0
0600	SUPPLIES/MATERIALS	0	0	0
<b>2690</b>	<b>TOTAL PREVENTATIVE MAINTENANCE</b>	<b>248,380</b>	<b>330,356</b>	<b>315,960</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	39,939	40,000	40,000
0430	CONT REP/MAINT SERV	133,065	168,005	170,000
0431	ELEVATOR MAINTENANCE	28,403	35,000	35,000
0433	FIRE ALARMS	6,380	13,390	10,000
0434	SPRINKLER MAINTENANCE	3,973	4,000	4,000
0436	ROOF REPAIRS	7,239	10,000	10,000

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0437	HVAC EQUIPMENT MAINT	1,735	25,000	17,000
0600	SUPPLIES/MATERIALS	4,960	4,960	4,960
0616	PAINT MATERIALS	633	7,000	5,000
0617	HVAC MATERIALS	14,961	18,000	15,000
0670	COMPUTER SOFTWARE	0	0	0
0690	OTHER SUPPLIES MATERIALS	7,093	5,000	5,000
<b>2710</b>	<b>TOTAL PUPIL TRANSPORTATION</b>	<b>956,811</b>	<b>1,246,736</b>	<b>1,288,802</b>
0116	SALARY - DRIVER	371,408	410,923	506,704
0120	TEMPORARY EMPLOYEE	24,520	65,074	40,000
0122	TEMP SALARY AIDES	0	0	2,500
0130	SALARY - OVERTIME	2,612	47,800	50,800
0201	DENTAL INSURANCE	4,432	5,055	5,180
0205	LIFE INSURANCE	1,080	1,316	2,003
0211	HEALTH INSURANCE	101,077	176,310	137,999
0220	SOCIAL SECURITY	28,929	39,777	43,452
0240	CITY RETIREMENT PENSION	55,309	24,797	77,479
0270	WORKERS COMPENSATION	5,083	18,012	7,358
0300	PROFESSIONAL/TECH SERVICES	0	2,555	0
0330	OTHER PROF SERVICES	0	0	0
0430	CONT REP/MAINT SERV	4,424	200	0
0440	RENTALS	0	0	0
0442	EQUIPMENT-LEASE/RENTAL	40,081	54,494	54,494
0510	TRANSPORTATION	29,515	132,173	89,734
0511	TRANSPORTATION - PUBLIC VT LEA	103,454	117,557	120,000
0518	STUDENT BUS TICKETS	131,616	150,000	150,000
0531	TELEPHONE	2,094	0	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0619	REPAIR PARTS	18,283	0	0
0626	GASOLINE	0	100	100
0627	DIESEL FUEL	15,024	0	0
0730	EQUIPMENT	16,864	0	0
0810	DUES & FEES	1,006	593	1,000
<b>2720</b>	<b>TOTAL CO-CURRICULAR TRANSPORT</b>	<b>90,090</b>	<b>113,984</b>	<b>118,583</b>
0442	EQUIPMENT-LEASE/RENTAL	678	1,500	2,360
0510	TRANSPORTATION	88,264	112,484	114,781
0511	TRANSPORTATION - PUBLIC VT LEA	1,148	0	1,442
<b>2740</b>	<b>TOTAL BUS MAINTENANCE</b>	<b>7,882</b>	<b>102,760</b>	<b>165,183</b>
0114	SALARY - MAINTENANCE	0	0	0
0201	DENTAL INSURANCE	0	0	0

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
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	0	23,000	4,691
0442	EQUIPMENT-LEASE/RENTAL	1,701	11,840	10,000
0521	PROPERTY INSURANCE	0	0	0
0531	TELEPHONE	326	2,191	2,740
0619	REPAIR PARTS	185	11,094	20,000
0626	GASOLINE	5,670	12,369	6,000
0627	DIESEL FUEL	0	24,514	24,000
0690	OTHER SUPPLIES MATERIALS	0	0	0
0730	EQUIPMENT	0	17,752	97,752
<b>2760</b>	<b>TOTAL SAFETY</b>	<b>0</b>	<b>39,386</b>	<b>44,265</b>
0100	SALARY - PERSONAL SVC	0	35,000	35,000
0201	DENTAL INSURANCE	0	611	898
0205	LIFE INSURANCE	0	103	147
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	0	2,672	2,678
0270	WORKERS COMPENSATION	0	0	543
0550	PRINTING/BINDING	0	0	0
0600	SUPPLIES/MATERIALS	0	1,000	5,000
0673	SMALL EQUIPMENT	0	0	0
<b>2900</b>	<b>TOTAL OTHER EMPLOYEE BENEFITS</b>	<b>478,868</b>	<b>513,366</b>	<b>523,210</b>
0140	20-20 RETIRED TEACHERS	0	0	0
0160	SALARY - GOLDEN HANDSHAKE	262,568	285,000	325,000
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	28,308	32,400	0
0215	HEALTH INS-EARLY RETIRE	21,921	25,000	25,000
0220	SOCIAL SECURITY	24,929	21,803	24,863
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	48,272	90,196	75,000
0270	WORKERS COMPENSATION	0	22,935	0
0290	HEALTH PAYBACK	14,061	0	0
0291	GOLDEN HANDSHAKE	49,236	0	0
0292	CATAMOUNT HEALTH FEES	0	0	24,000
0310	ADMINISTRATIVE SERVICES - S125	0	0	13,400

**GENERAL FUND LINE ITEMS**

<b>Code</b>	<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0330	OTHER PROF SERVICES	0	0	0
0530	POSTAGE	10,858	16,000	16,000
0531	TELEPHONE	18,716	19,947	19,947
0590	MISCELLANEOUS PURCH SERV	0	86	0
<b>4700</b>	<b>TOTAL BUILDING IMPROVEMENTS</b>	<b>411,072</b>	<b>0</b>	<b>0</b>
0343	CONSTRUCTION SVCS	411,072	0	0
<b>5100</b>	<b>TOTAL DEBT SERVICE</b>	<b>3,234,888</b>	<b>3,376,600</b>	<b>3,371,078</b>
0830	INTEREST	1,464,888	1,534,457	1,626,281
0833	BOND ISSUANCE COST	3,714	20,000	20,000
0910	REDEMP OF PRINCIPAL	1,766,286	1,822,143	1,724,796
<b>5210</b>	<b>TOTAL PRIOR YEAR ADJUSTMENTS</b>	<b>6,632</b>	<b>313</b>	<b>0</b>
0980	PRIOR YEAR ADJUSTMENTS	6,632	313	0
<b>5310</b>	<b>TOTAL FUND TRANSFERS</b>	<b>1,682,838</b>	<b>1,292,000</b>	<b>160,000</b>
0900	TRANSFER TO FOOD SVC	0	0	0
0920	FUND TRANSFERS	1,682,838	1,292,000	160,000
	<b>CONTINGENCY</b>			<b>335,000</b>
	<b>CONTACT SETTLEMENTS</b>			<b>750,000</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>67,617,390</b>	<b>69,869,865</b>	<b>73,755,000</b>



**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
<b>1100</b>	<b>TOTAL REGULAR INSTRUCTION</b>	<b>1,380,343</b>	<b>1,324,352</b>	<b>769,817</b>
0100	SALARY - PERSONAL SVC	65,600	45,644	21,538
0101	SALARY - TEACHERS	361,450	336,821	37,672
0102	SALARY - AIDES	55,181	35,863	42,760
0103	SALARY - SUBSTITUTES	206	1,250	0
0104	SALARY - TUTORS	0	0	0
0108	SALARY - LIAISONS	0	16,000	0
0111	SALARY - ADMIN/DIRECTOR	89,739	91,582	39,414
0112	SALARY - ADMIN ASSISTANT	7,908	0	0
0120	TEMPORARY EMPLOYEE	221,271	132,726	91,676
0121	TEMP SALARY TEACHERS	0	0	0
0135	SALARY - EXTRA HOURS	0	0	0
0151	STIPENDS	12,758	34,957	36,207
0201	DENTAL INSURANCE	5,205	4,518	2,552
0205	LIFE INSURANCE	1,505	1,272	931
0211	HEALTH INSURANCE	71,200	48,474	30,105
0212	HEALTH INS - AIDES	0	0	0
0220	SOCIAL SECURITY	61,989	50,256	37,218
0230	RETIREMENT CONTRIBUTIONS	0	1,600	1,600
0231	VSTRS CONTRIBUTIONS	4,083	4,000	4,000
0232	OPEB ASSESSMENT	0	0	1,967
0240	CITY RETIREMENT PENSION	31,074	16,180	4,396
0250	TUITION REIMBURSEMENT	7,754	9,435	0
0260	UNEMPLOYMENT COMPENSATION	0	225	0
0270	WORKERS COMPENSATION	7,093	5,655	4,218
0290	HEALTH PAYBACK	17,960	18,726	3,771
0300	PROFESSIONAL/TECH SERVICES	221,730	204,026	193,846
0310	ADMINISTRATIVE SERVICES - S125	0	0	0
0320	PROFESSIONAL-EDUCATION	7,833	0	0
0321	KELLY SUB SERVICES	5,975	3,525	3,025
0330	OTHER PROF SERVICES	8,391	45,725	44,150
0430	CONT REP/MAINT SERV	6,918	6,950	0
0440	RENTALS	7,620	10,225	2,225
0500	OTHER PURCHASED SERVICE	0	0	0
0510	TRANSPORTATION	0	0	0
0518	STUDENT BUS TICKETS	0	0	0
0530	POSTAGE	72	3,450	3,450
0531	TELEPHONE	5,090	4,296	3,496
0540	ADVERTISING	0	0	0
0550	PRINTING/BINDING	217	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0580	TRAVEL/CONF	27,655	83,329	79,379
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	45,544	44,874	35,610
0610	MISC SUPPLIES	511	0	0
0626	GASOLINE	1,131	2,500	0
0630	FOOD	372	380	0
0640	BOOKS/PERIODICALS	1,180	4,373	873
0660	MANIPULATIVE DEVICES	0	726	0
0670	COMPUTER SOFTWARE	0	3,494	3,494
0673	SMALL EQUIPMENT	8,523	41,009	37,741
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	7,851	10,285	2,503
0890	MISCELLANEOUS	1,755	0	0
<b>1200</b>	<b>TOTAL SPECIAL ED. INSTRUCTION</b>	<b>1,470,563</b>	<b>2,063,229</b>	<b>1,015,264</b>
0100	SALARY - PERSONAL SVC	180,339	118,502	107,604
0101	SALARY - TEACHERS	471,600	482,757	44,752
0102	SALARY - AIDES	431,487	555,212	391,092
0103	SALARY - SUBSTITUTES	7,133	0	0
0104	SALARY - TUTORS	165	0	0
0120	TEMPORARY EMPLOYEE	0	60,139	70,188
0151	STIPENDS	0	1,000	1,000
0201	DENTAL INSURANCE	11,382	12,509	8,554
0205	LIFE INSURANCE	2,340	2,307	2,103
0211	HEALTH INSURANCE	158,017	209,965	135,835
0212	HEALTH INS - AIDES	0	0	0
0214	HEALTH INS - OTHER EMPL	0	0	0
0220	SOCIAL SECURITY	82,769	92,963	43,815
0231	VSTRS CONTRIBUTIONS	0	0	0
0240	CITY RETIREMENT PENSION	10,603	68,252	66,914
0250	TUITION REIMBURSEMENT	6,301	9,435	0
0270	WORKERS COMPENSATION	6,555	8,710	8,701
0290	HEALTH PAYBACK	12,283	7,587	10,406
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0321	KELLY SUB SERVICES	2,529	2,600	0
0330	OTHER PROF SERVICES	5,527	81,300	40,000
0510	TRANSPORTATION	0	0	0
0530	POSTAGE	104	103	0
0566	TUITION INDEPENDENT SCHOOLS	0	230,000	0
0580	TRAVEL/CONF	3,498	5,000	2,000
0590	MISCELLANEOUS PURCH SERV	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0600	SUPPLIES/MATERIALS	55,822	61,309	45,200
0630	FOOD	882	1,550	0
0640	BOOKS/PERIODICALS	556	932	0
0650	AUDIOVISUAL MATERIALS	0	169	0
0660	MANIPULATIVE DEVICES	1,310	2,310	0
0670	COMPUTER SOFTWARE	1,000	10,000	10,000
0673	SMALL EQUIPMENT	14,898	32,168	27,100
0730	EQUIPMENT	0	4,000	0
0810	DUES & FEES	3,375	2,450	0
5220	PAYMENTS BACK TO THE STATE	89	0	0
<b>1250</b>	<b>TOTAL TITLE I INSTRUCTION</b>	<b>1,511,231</b>	<b>1,442,397</b>	<b>1,374,047</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	772,779	614,786	610,351
0102	SALARY - AIDES	0	0	0
0103	SALARY - SUBSTITUTES	79	0	0
0104	SALARY - TUTORS	15,694	22,100	15,750
0108	SALARY - LIAISONS	156,943	148,511	138,527
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0120	TEMPORARY EMPLOYEE	0	0	0
0130	SALARY - OVERTIME	0	0	0
0135	SALARY - EXTRA HOURS	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	11,205	9,656	7,268
0205	LIFE INSURANCE	2,227	2,163	2,487
0211	HEALTH INSURANCE	156,672	140,019	105,897
0220	SOCIAL SECURITY	70,095	63,572	60,421
0231	VSTRS CONTRIBUTIONS	98,304	86,477	86,477
0240	CITY RETIREMENT PENSION	0	19,416	19,916
0250	TUITION REIMBURSEMENT	6,106	17,643	0
0260	UNEMPLOYMENT COMPENSATION	0	4,882	1,003
0270	WORKERS COMPENSATION	0	5,940	11,852
0290	HEALTH PAYBACK	4,687	8,593	15,460
0300	PROFESSIONAL/TECH SERVICES	193,673	205,800	205,800
0320	PROFESSIONAL-EDUCATION	0	0	0
0321	KELLY SUB SERVICES	2,514	3,033	3,033
0330	OTHER PROF SERVICES	0	0	0
0440	RENTALS	0	0	0
0510	TRANSPORTATION	0	500	500
0530	POSTAGE	109	0	0
0531	TELEPHONE	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0550 PRINTING/BINDING	0	0	0
0580 TRAVEL/CONF	3,603	7,300	7,300
0600 SUPPLIES/MATERIALS	7,814	12,871	12,871
0640 BOOKS/PERIODICALS	0	0	0
0670 COMPUTER SOFTWARE	7,608	6,000	6,000
0673 SMALL EQUIPMENT	0	0	0
0730 EQUIPMENT	0	0	0
0810 DUES & FEES	1,118	700	700
0990 ADMIN COST REIMB	0	62,434	62,434
<b>1300 TOTAL TECH ED INSTRUCTION</b>	<b>2,194,909</b>	<b>2,127,631</b>	<b>2,054,588</b>
0100 SALARY - PERSONAL SVC	141,961	54,186	188,641
0101 SALARY - TEACHERS	1,112,847	1,202,651	1,055,082
0102 SALARY - AIDES	45,186	46,492	44,336
0103 SALARY - SUBSTITUTES	88	0	200
0120 TEMPORARY EMPLOYEE	390	0	0
0140 20-20 RETIRED TEACHERS	0	0	0
0151 STIPENDS	28,748	19,500	20,000
0201 DENTAL INSURANCE	15,100	45,963	17,317
0205 LIFE INSURANCE	2,582	2,845	2,823
0211 HEALTH INSURANCE	208,672	211,735	271,878
0220 SOCIAL SECURITY	99,436	144,215	98,652
0232 OPEB ASSESSMENT	1,097	0	6,841
0240 CITY RETIREMENT PENSION	15,391	0	18,987
0250 TUITION REIMBURSEMENT	4,510	5,000	5,000
0260 UNEMPLOYMENT COMPENSATION	0	2,586	2,000
0270 WORKERS COMPENSATION	14,532	8,444	19,465
0290 HEALTH PAYBACK	12,870	1,919	13,556
0300 PROFESSIONAL/TECH SERVICES	3,600	15,184	15,184
0320 PROFESSIONAL-EDUCATION	3,072	546	0
0321 KELLY SUB SERVICES	56,622	5,000	8,000
0330 OTHER PROF SERVICES	0	0	0
0430 CONT REP/MAINT SERV	32,238	60,496	30,608
0433 FIRE ALARMS	705	519	519
0439 FIRE EXTINGUISHER MAINT	74	78	78
0440 RENTALS	3,701	4,206	4,206
0442 EQUIPMENT-LEASE/RENTAL	0	0	0
0500 OTHER PURCHASED SERVICE	11,397	400	400
0510 TRANSPORTATION	17,904	12,500	500
0522 LIABILITY INSURANCE	13,751	13,326	0
0530 POSTAGE	1,562	0	100

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0531	TELEPHONE	2,451	2,547	2,547
0540	ADVERTISING	479	2,179	479
0550	PRINTING/BINDING	3,227	2,850	100
0561	TUITION IN STATE	0	0	0
0580	TRAVEL/CONF	18,420	12,727	12,946
0590	MISCELLANEOUS PURCH SERV	1,208	1,909	1,909
0600	SUPPLIES/MATERIALS	70,955	120,150	116,773
0621	JET FUEL	0	500	500
0622	ELECTRICITY	520	520	796
0626	GASOLINE	23	350	200
0627	DIESEL FUEL	94	514	164
0629	NATURAL GAS HEAT	6,885	6,885	7,160
0630	FOOD	12,192	16,200	16,700
0640	BOOKS/PERIODICALS	7,150	4,264	4,275
0650	AUDIOVISUAL MATERIALS	3,341	0	0
0670	COMPUTER SOFTWARE	6,907	5,600	5,000
0673	SMALL EQUIPMENT	158,567	54,659	49,603
0674	EQUIPMENT REPAIR	0	1,200	0
0730	EQUIPMENT	27,421	22,703	0
0733	FURNITURE & FIXTURES	0	1,750	0
0810	DUES & FEES	26,921	12,220	10,949
0980	PRIOR YEAR ADJUSTMENTS	115	115	115
0990	ADMIN COST REIMB	0	0	0
<b>1450</b>	<b>TOTAL AFTERSCHOOL PROGRAMS</b>	<b>1,377,152</b>	<b>1,532,904</b>	<b>1,672,361</b>
0100	SALARY - PERSONAL SVC	433,746	519,497	486,669
0108	SALARY - LIAISONS	0	0	0
0111	SALARY - ADMIN/DIRECTOR	48,750	0	70,000
0112	SALARY - ADMIN ASSISTANT	9,963	24,500	45,415
0120	TEMPORARY EMPLOYEE	426,287	559,368	560,993
0151	STIPENDS	1,230	290	0
0201	DENTAL INSURANCE	6,625	0	6,674
0205	LIFE INSURANCE	1,497	0	2,352
0211	HEALTH INSURANCE	101,799	28,200	124,192
0220	SOCIAL SECURITY	69,548	427	88,759
0240	CITY RETIREMENT PENSION	0	60,000	31,600
0250	TUITION REIMBURSEMENT	375	250	0
0260	UNEMPLOYMENT COMPENSATION	0	0	0
0270	WORKERS COMPENSATION	0	88,184	9,332
0290	HEALTH PAYBACK	6,886	0	1,886
0300	PROFESSIONAL/TECH SERVICES	102,078	54,673	50,135

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0310 ADMINISTRATIVE SERVICES - S125	0	0	0
0330 OTHER PROF SERVICES	112,666	131,457	131,737
0440 RENTALS	80	1,780	0
0510 TRANSPORTATION	5,180	1,436	1,436
0530 POSTAGE	548	2,500	2,500
0531 TELEPHONE	4,638	4,000	4,000
0540 ADVERTISING	1,053	0	0
0550 PRINTING/BINDING	5,429	7,563	7,563
0580 TRAVEL/CONF	4,905	8,764	8,554
0600 SUPPLIES/MATERIALS	28,774	31,456	31,053
0610 MISC SUPPLIES	0	0	0
0611 CUSTODIAL SUPPLIES	0	0	0
0614 ELECTRICAL MATERIALS	0	0	0
0615 HARDWARE MATERIALS	0	0	0
0616 PAINT MATERIALS	0	0	0
0618 LAMPING LIGHT BULBS	0	0	0
0619 REPAIR PARTS	0	0	0
0630 FOOD	0	0	0
0640 BOOKS/PERIODICALS	0	0	0
0670 COMPUTER SOFTWARE	0	1,393	70
0673 SMALL EQUIPMENT	2,748	0	3,250
0730 EQUIPMENT	0	2,000	0
0733 FURNITURE & FIXTURES	0	0	0
0810 DUES & FEES	2,031	5,166	4,191
0900 TRANSFER TO FOOD SVC	0	0	0
0980 PRIOR YEAR ADJUSTMENTS	320	0	0
<b>1600 TOTAL CONTINUING EDUCATION</b>	<b>45,843</b>	<b>18,550</b>	<b>18,550</b>
0120 TEMPORARY EMPLOYEE	24,714	0	0
0151 STIPENDS	0	0	0
0220 SOCIAL SECURITY	1,891	0	0
0270 WORKERS COMPENSATION	276	0	0
0440 RENTALS	0	0	0
0530 POSTAGE	5,538	500	500
0531 TELEPHONE	320	300	300
0540 ADVERTISING	1,000	13,006	13,006
0550 PRINTING/BINDING	2,636	2,500	2,500
0580 TRAVEL/CONF	0	70	70
0600 SUPPLIES/MATERIALS	1,244	1,000	930
0640 BOOKS/PERIODICALS	2,993	930	1,000
0673 SMALL EQUIPMENT	4,282	19	19

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0810	DUES & FEES	0	225	225
0920	FUND TRANSFERS	950	0	0
<b>1700</b>	<b>TOTAL SUMMER SCHOOL</b>	<b>319,202</b>	<b>238,819</b>	<b>239,025</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	0	0	0
0102	SALARY - AIDES	17,242	0	0
0108	SALARY - LIAISONS	840	0	0
0110	SALARY - REGULAR EMPLOYEES	0	0	0
0120	TEMPORARY EMPLOYEE	183,933	162,035	162,035
0151	STIPENDS	21,274	15,900	15,900
0201	DENTAL INSURANCE	0	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	16,925	11,223	13,612
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	339	2,183	0
0300	PROFESSIONAL/TECH SERVICES	33,784	31,386	31,386
0330	OTHER PROF SERVICES	12,000	12,000	12,000
0440	RENTALS	0	0	0
0510	TRANSPORTATION	10,710	116	116
0518	STUDENT BUS TICKETS	0	0	0
0530	POSTAGE	0	0	0
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	70	120	120
0580	TRAVEL/CONF	20,644	0	0
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	1,441	3,856	3,856
0630	FOOD	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
<b>2100</b>	<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>208,142</b>	<b>381,520</b>	<b>384,959</b>
0100	SALARY - PERSONAL SVC	103,717	144,190	142,377
0101	SALARY - TEACHERS	0	75,712	61,247
0104	SALARY - TUTORS	28,090	18,528	18,529
0108	SALARY - LIAISONS	24,261	17,957	15,563
0120	TEMPORARY EMPLOYEE	8,955	12,767	21,761
0130	SALARY - OVERTIME	0	0	0
0151	STIPENDS	1,500	0	0
0201	DENTAL INSURANCE	865	1,143	3,024
0205	LIFE INSURANCE	388	506	929
0211	HEALTH INSURANCE	13,775	19,202	26,906

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0220	SOCIAL SECURITY	11,812	19,719	19,536
0231	VSTRS CONTRIBUTIONS	0	7,594	7,593
0240	CITY RETIREMENT PENSION	0	15,611	20,949
0250	TUITION REIMBURSEMENT	0	1,510	0
0260	UNEMPLOYMENT COMPENSATION	0	446	0
0270	WORKERS COMPENSATION	0	2,784	3,537
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	275	3,000	3,000
0321	KELLY SUB SERVICES	1,871	3,000	3,000
0330	OTHER PROF SERVICES	270	0	0
0440	RENTALS	210	0	0
0518	STUDENT BUS TICKETS	300	0	0
0531	TELEPHONE	480	1,384	1,384
0540	ADVERTISING	0	0	0
0580	TRAVEL/CONF	1,591	2,551	2,908
0590	MISCELLANEOUS PURCH SERV	0	0	0
0600	SUPPLIES/MATERIALS	2,762	31,011	30,269
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	7,020	2,907	2,450
0980	PRIOR YEAR ADJUSTMENTS	0	0	0
<b>2110</b>	<b>TOTAL ATTENDANCE SERVICES</b>	<b>55,199</b>	<b>76,866</b>	<b>69,617</b>
0100	SALARY - PERSONAL SVC	41,171	51,200	41,907
0101	SALARY - TEACHERS	0	0	0
0120	TEMPORARY EMPLOYEE	7,765	12,000	12,000
0201	DENTAL INSURANCE	461	461	475
0205	LIFE INSURANCE	150	150	147
0211	HEALTH INSURANCE	0	0	0
0220	SOCIAL SECURITY	3,873	5,080	4,271
0240	CITY RETIREMENT PENSION	0	5,448	8,046
0270	WORKERS COMPENSATION	0	400	650
0290	HEALTH PAYBACK	1,779	1,920	1,919
0531	TELEPHONE	0	204	204
0580	TRAVEL/CONF	0	3	0
<b>2113</b>	<b>TOTAL SOCIAL WORK SERVICES</b>	<b>309,496</b>	<b>366,932</b>	<b>367,352</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	55,277	57,564	57,563
0201	DENTAL INSURANCE	1,412	1,412	1,454
0205	LIFE INSURANCE	0	150	147
0211	HEALTH INSURANCE	18,975	20,229	20,142
0220	SOCIAL SECURITY	3,880	4,404	4,404



**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0240	CITY RETIREMENT PENSION	0	0	0
0270	WORKERS COMPENSATION	0	400	869
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	229,953	282,773	282,773
<b>2120</b>	<b>TOTAL GUIDANCE</b>	<b>132,015</b>	<b>127,965</b>	<b>131,209</b>
0101	SALARY - TEACHERS	60,561	58,009	59,560
0112	SALARY - ADMIN ASSISTANT	25,040	25,792	25,324
0120	TEMPORARY EMPLOYEE	699	0	0
0201	DENTAL INSURANCE	1,412	1,440	1,454
0205	LIFE INSURANCE	147	153	294
0211	HEALTH INSURANCE	18,975	20,229	23,142
0220	SOCIAL SECURITY	6,314	6,411	6,494
0240	CITY RETIREMENT PENSION	5,230	0	0
0250	TUITION REIMBURSEMENT	0	1,380	0
0270	WORKERS COMPENSATION	964	551	1,292
0320	PROFESSIONAL-EDUCATION	0	0	0
0500	OTHER PURCHASED SERVICE	6,032	3,000	1,000
0550	PRINTING/BINDING	0	0	0
0580	TRAVEL/CONF	291	150	150
0600	SUPPLIES/MATERIALS	1,176	3,350	5,000
0630	FOOD	4,851	7,000	7,000
0673	SMALL EQUIPMENT	0	0	0
0810	DUES & FEES	323	500	500
<b>2130</b>	<b>TOTAL HEALTH SERVICES</b>	<b>13,514</b>	<b>24,557</b>	<b>22,590</b>
0100	SALARY - PERSONAL SVC	0	0	0
0101	SALARY - TEACHERS	8,713	0	0
0104	SALARY - TUTORS	0	0	0
0120	TEMPORARY EMPLOYEE	0	2,350	2,350
0151	STIPENDS	0	1,860	0
0201	DENTAL INSURANCE	390	0	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	3,795	0	0
0220	SOCIAL SECURITY	605	290	180
0250	TUITION REIMBURSEMENT	11	0	0
0270	WORKERS COMPENSATION	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	19,560	19,560
0550	PRINTING/BINDING	0	140	60
0580	TRAVEL/CONF	0	7	0
0600	SUPPLIES/MATERIALS	0	350	440
0640	BOOKS/PERIODICALS	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>
0673 SMALL EQUIPMENT	0	0	0
0810 DUES & FEES	0	0	0
<b>2140 TOTAL PSYCHOLOGICAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</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
0300 PROFESSIONAL/TECH SERVICES	0	0	0
0330 OTHER PROF SERVICES	0	0	0
0600 SUPPLIES/MATERIALS	0	0	0
<b>2150 TOTAL SPEECH &amp; LANGUAGE SERVICES</b>	<b>43,894</b>	<b>71,382</b>	<b>39,300</b>
0100 SALARY - PERSONAL SVC	15,983	0	0
0101 SALARY - TEACHERS	0	0	0
0120 TEMPORARY EMPLOYEE	0	25,622	0
0201 DENTAL INSURANCE	0	0	0
0205 LIFE INSURANCE	0	0	0
0211 HEALTH INSURANCE	0	0	0
0220 SOCIAL SECURITY	1,223	1,960	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	24,741	41,800	37,300
0580 TRAVEL/CONF	0	0	0
0600 SUPPLIES/MATERIALS	1,948	2,000	2,000
0673 SMALL EQUIPMENT	0	0	0
0730 EQUIPMENT	0	0	0
<b>2160 TOTAL OCCUPATIONAL THERAPY</b>	<b>66,979</b>	<b>69,623</b>	<b>67,905</b>
0100 SALARY - PERSONAL SVC	62,219	61,928	61,982
0120 TEMPORARY EMPLOYEE	0	1,850	0
0201 DENTAL INSURANCE	0	0	0
0205 LIFE INSURANCE	0	0	221
0211 HEALTH INSURANCE	0	0	0
0214 HEALTH INS - OTHER EMPL	0	0	0
0220 SOCIAL SECURITY	4,760	4,892	4,742
0250 TUITION REIMBURSEMENT	0	0	0

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0270	WORKERS COMPENSATION	0	953	961
0290	HEALTH PAYBACK	0	0	0
<b>2190</b>	<b>TOTAL PHYSICAL THERAPY</b>	<b>21,039</b>	<b>21,923</b>	<b>21,042</b>
0100	SALARY - PERSONAL SVC	14,901	14,385	15,402
0120	TEMPORARY EMPLOYEE	0	2,173	0
0201	DENTAL INSURANCE	353	312	276
0205	LIFE INSURANCE	32	25	28
0211	HEALTH INSURANCE	4,684	3,540	3,919
0220	SOCIAL SECURITY	1,069	1,268	1,178
0240	CITY RETIREMENT PENSION	0	0	0
0250	TUITION REIMBURSEMENT	0	0	0
0270	WORKERS COMPENSATION	0	220	239
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0730	EQUIPMENT	0	0	0
<b>2200</b>	<b>TOTAL INSTRUCTIONAL SUPPORTS</b>	<b>155,852</b>	<b>86,061</b>	<b>85,983</b>
0100	SALARY - PERSONAL SVC	64,575	27,185	26,139
0101	SALARY - TEACHERS	15,628	16,253	16,018
0120	TEMPORARY EMPLOYEE	18,000	18,470	22,000
0151	STIPENDS	2,400	3,901	1,850
0201	DENTAL INSURANCE	813	629	648
0205	LIFE INSURANCE	187	128	125
0211	HEALTH INSURANCE	7,205	4,606	4,697
0220	SOCIAL SECURITY	7,592	4,886	3,461
0232	OPEB ASSESSMENT	0	0	1,026
0240	CITY RETIREMENT PENSION	10,251	(0)	0
0250	TUITION REIMBURSEMENT	94	0	0
0270	WORKERS COMPENSATION	1,096	511	653
0290	HEALTH PAYBACK	0	1,011	1,234
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0320	PROFESSIONAL-EDUCATION	6,370	0	0
0321	KELLY SUB SERVICES	483	0	0
0330	OTHER PROF SERVICES	6,763	2,949	5,000
0580	TRAVEL/CONF	12,821	4,400	2,000
0600	SUPPLIES/MATERIALS	0	0	0
0810	DUES & FEES	1,574	1,132	1,132
<b>2210</b>	<b>TOTAL CURRICULUM/STAFF TRAINING</b>	<b>603,599</b>	<b>681,530</b>	<b>612,598</b>
0100	SALARY - PERSONAL SVC	122,133	103,328	57,578
0101	SALARY - TEACHERS	147,007	179,907	177,672

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0103	SALARY - SUBSTITUTES	0	0	0
0109	SALARY - COACHES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0120	TEMPORARY EMPLOYEE	17,363	0	0
0121	TEMP SALARY TEACHERS	0	0	0
0151	STIPENDS	56,000	76,019	62,000
0201	DENTAL INSURANCE	3,900	3,728	3,840
0205	LIFE INSURANCE	502	456	456
0211	HEALTH INSURANCE	53,997	59,096	56,640
0220	SOCIAL SECURITY	25,495	27,581	22,740
0231	VSTRS CONTRIBUTIONS	24,188	25,043	24,983
0240	CITY RETIREMENT PENSION	0	8,925	11,055
0250	TUITION REIMBURSEMENT	1,676	4,529	0
0260	UNEMPLOYMENT COMPENSATION	0	1,531	0
0270	WORKERS COMPENSATION	92	2,070	3,646
0290	HEALTH PAYBACK	0	0	0
0300	PROFESSIONAL/TECH SERVICES	99,970	95,743	100,253
0320	PROFESSIONAL-EDUCATION	0	13,010	0
0321	KELLY SUB SERVICES	23,191	8,562	14,237
0330	OTHER PROF SERVICES	10,800	1,200	1,200
0440	RENTALS	300	0	0
0442	EQUIPMENT-LEASE/RENTAL	0	229	229
0510	TRANSPORTATION	0	0	0
0530	POSTAGE	0	0	0
0531	TELEPHONE	0	0	0
0550	PRINTING/BINDING	91	850	850
0580	TRAVEL/CONF	6,049	4,000	1,810
0600	SUPPLIES/MATERIALS	7,394	17,700	27,719
0640	BOOKS/PERIODICALS	1,829	2,516	0
0670	COMPUTER SOFTWARE	0	3,130	3,130
0673	SMALL EQUIPMENT	0	0	0
0690	OTHER SUPPLIES MATERIALS	0	0	0
0810	DUES & FEES	1,622	42,379	42,560
<b>2220</b>	<b>TOTAL LIBRARY/MEDIA</b>	<b>749</b>	<b>0</b>	<b>0</b>
0640	BOOKS/PERIODICALS	749	0	0
<b>2225</b>	<b>TOTAL COMPUTER INSTRUCTION</b>	<b>10,106</b>	<b>58,090</b>	<b>85,000</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

**SPECIAL & GRANT FUNDED LINE ITEMS**

		FY16	FY17	FY18
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
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	4,731	10,000	10,000
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0640	BOOKS/PERIODICALS	0	0	0
0650	AUDIOVISUAL MATERIALS	0	0	0
0670	COMPUTER SOFTWARE	204	10,000	10,000
0673	SMALL EQUIPMENT	5,172	20,000	35,000
0730	EQUIPMENT	0	18,090	30,000
0920	FUND TRANSFERS	0	0	0
<b>2322</b>	<b>TOTAL COMMUNITY RELATIONS</b>	<b>25,000</b>	<b>42,500</b>	<b>12,500</b>
0100	SALARY - PERSONAL SVC	0	21,000	0
0120	TEMPORARY EMPLOYEE	0	0	0
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	0	450	0
0205	LIFE INSURANCE	0	150	0
0211	HEALTH INSURANCE	0	5,100	0
0220	SOCIAL SECURITY	0	1,607	0
0240	CITY RETIREMENT PENSION	0	1,382	0
0250	TUITION REIMBURSEMENT	0	0	0
0260	UNEMPLOYMENT COMPENSATION	0	85	0
0270	WORKERS COMPENSATION	0	226	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0321	KELLY SUB SERVICES	0	0	0
0330	OTHER PROF SERVICES	25,000	12,500	12,500
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	0	0	0
0810	DUES & FEES	0	0	0
<b>2410</b>	<b>TOTAL SCHOOL BUILDING ADMIN</b>	<b>315,152</b>	<b>297,067</b>	<b>234,544</b>
0100	SALARY - PERSONAL SVC	0	0	0
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	151,601	154,633	92,500
0112	SALARY - ADMIN ASSISTANT	60,361	54,904	40,789

**SPECIAL & GRANT FUNDED LINE ITEMS**

<b>Object</b>	<b>FY16 Actual</b>	<b>FY17 Budget</b>	<b>FY18 Proposed</b>	
0151	STIPENDS	0	0	0
0201	DENTAL INSURANCE	1,152	1,171	1,928
0205	LIFE INSURANCE	370	380	294
0211	HEALTH INSURANCE	17,787	19,191	28,456
0220	SOCIAL SECURITY	17,136	16,030	10,197
0232	OPEB ASSESSMENT	1,097	0	0
0240	CITY RETIREMENT PENSION	9,582	1,977	7,831
0250	TUITION REIMBURSEMENT	0	1,380	1,944
0270	WORKERS COMPENSATION	2,367	2,084	2,066
0290	HEALTH PAYBACK	0	0	0
0291	GOLDEN HANDSHAKE	20,173	0	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0330	OTHER PROF SERVICES	16,341	17,100	17,100
0421	DISPOSAL SERVICES	0	20	0
0430	CONT REP/MAINT SERV	3,764	4,000	4,000
0440	RENTALS	0	0	0
0530	POSTAGE	1,235	3,140	1,500
0531	TELEPHONE	6,053	7,308	7,308
0550	PRINTING/BINDING	823	2,000	2,000
0580	TRAVEL/CONF	2,103	1,300	2,000
0600	SUPPLIES/MATERIALS	484	3,971	3,971
0640	BOOKS/PERIODICALS	107	218	150
0650	AUDIOVISUAL MATERIALS	105	0	0
0670	COMPUTER SOFTWARE	0	0	0
0673	SMALL EQUIPMENT	2,187	250	5,000
0730	EQUIPMENT	0	5,500	5,000
0810	DUES & FEES	325	510	510
<b>2420</b>	<b>TOTAL SPECIAL ED. ADMIN</b>	<b>125,552</b>	<b>159,406</b>	<b>23,064</b>
0100	SALARY - PERSONAL SVC	20,372	23,000	21,054
0103	SALARY - SUBSTITUTES	0	0	0
0111	SALARY - ADMIN/DIRECTOR	49,601	58,982	0
0112	SALARY - ADMIN ASSISTANT	20,761	41,753	0
0201	DENTAL INSURANCE	230	349	0
0205	LIFE INSURANCE	74	86	74
0211	HEALTH INSURANCE	3,557	4,400	0
0214	HEALTH INS - OTHER EMPL	0	0	0
0220	SOCIAL SECURITY	6,893	9,404	1,611
0240	CITY RETIREMENT PENSION	3,296	5,846	0
0250	TUITION REIMBURSEMENT	0	1,887	0
0270	WORKERS COMPENSATION	786	1,449	326

**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0290	HEALTH PAYBACK	0	4,000	0
0300	PROFESSIONAL/TECH SERVICES	0	0	0
0430	CONT REP/MAINT SERV	2,566	2,700	0
0510	TRANSPORTATION	0	0	0
0530	POSTAGE	0	100	0
0531	TELEPHONE	2,379	2,600	0
0580	TRAVEL/CONF	0	0	0
0600	SUPPLIES/MATERIALS	37	2,850	0
0673	SMALL EQUIPMENT	15,000	0	0
0730	EQUIPMENT	0	0	0
0810	DUES & FEES	0	0	0
<b>2490</b>	<b>TOTAL OTHER SUPPORTS SERVICES</b>	<b>62,019</b>	<b>84,871</b>	<b>73,125</b>
0100	SALARY - PERSONAL SVC	46,414	47,141	47,170
0111	SALARY - ADMIN/DIRECTOR	0	0	0
0120	TEMPORARY EMPLOYEE	360	0	0
0201	DENTAL INSURANCE	620	480	645
0205	LIFE INSURANCE	174	135	200
0211	HEALTH INSURANCE	9,792	7,073	10,713
0220	SOCIAL SECURITY	3,452	3,613	3,609
0240	CITY RETIREMENT PENSION	0	4,834	9,057
0270	WORKERS COMPENSATION	4	595	731
0330	OTHER PROF SERVICES	0	11,400	0
0550	PRINTING/BINDING	417	0	0
0600	SUPPLIES/MATERIALS	786	4,000	1,000
0673	SMALL EQUIPMENT	0	5,600	0
<b>2510</b>	<b>TOTAL FISCAL SERVICES</b>	<b>0</b>	<b>22,277</b>	<b>22,277</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	4,744	4,744
0440	RENTALS	0	0	0
0990	ADMIN COST REIMB	0	17,533	17,533
<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

**SPECIAL & GRANT FUNDED LINE ITEMS**

		FY16	FY17	FY18
	Object	Actual	Budget	Proposed
	0640 BOOKS/PERIODICALS	0	0	0
<b>2590</b>	<b>TOTAL GRANTS DEPARTMENT</b>	<b>22,579</b>	<b>47,067</b>	<b>48,420</b>
	0111 SALARY - ADMIN/DIRECTOR	20,400	20,808	20,808
	0151 STIPENDS	0	3,000	3,000
	0201 DENTAL INSURANCE	282	282	291
	0205 LIFE INSURANCE	29	29	29
	0211 HEALTH INSURANCE	0	0	0
	0220 SOCIAL SECURITY	1,554	1,669	1,903
	0240 CITY RETIREMENT PENSION	0	3,121	3,995
	0250 TUITION REIMBURSEMENT	313	0	0
	0270 WORKERS COMPENSATION	0	146	323
	0290 HEALTH PAYBACK	0	1,011	1,071
	0300 PROFESSIONAL/TECH SERVICES	0	16,000	16,000
	0540 ADVERTISING	0	48	48
	0580 TRAVEL/CONF	0	500	500
	0590 MISCELLANEOUS PURCH SERV	0	0	0
	0640 BOOKS/PERIODICALS	0	0	0
	0810 DUES & FEES	0	453	453
<b>2600</b>	<b>TOTAL PLANT OPERATIONS &amp; MAINT</b>	<b>1,305</b>	<b>523,696</b>	<b>523,696</b>
	0300 PROFESSIONAL/TECH SERVICES	0	0	0
	0430 CONT REP/MAINT SERV	1,305	448,696	448,696
	0440 RENTALS	0	75,000	75,000
	0600 SUPPLIES/MATERIALS	0	0	0
	0673 SMALL EQUIPMENT	0	0	0
	0730 EQUIPMENT	0	0	0
<b>2610</b>	<b>TOTAL BUILDING OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>16,420</b>
	0522 LIABILITY INSURANCE	0	0	16,420
<b>2620</b>	<b>TOTAL BUILDING CARE/UPKEEP</b>	<b>3,674</b>	<b>650,000</b>	<b>0</b>
	0330 OTHER PROF SERVICES	3,674	0	0
	0430 CONT REP/MAINT SERV	0	650,000	0
<b>2710</b>	<b>TOTAL PUPIL TRANSPORTATION</b>	<b>27,835</b>	<b>14</b>	<b>0</b>
	0116 SALARY - DRIVER	17,982	0	0
	0130 SALARY - OVERTIME	98	0	0
	0201 DENTAL INSURANCE	212	0	0
	0205 LIFE INSURANCE	55	0	0
	0211 HEALTH INSURANCE	5,029	0	0
	0220 SOCIAL SECURITY	1,305	0	0
	0430 CONT REP/MAINT SERV	233	0	0
	0510 TRANSPORTATION	172	14	0
	0531 TELEPHONE	110	0	0



**SPECIAL & GRANT FUNDED LINE ITEMS**

		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
	<b>Object</b>	<b>Actual</b>	<b>Budget</b>	<b>Proposed</b>
0580	TRAVEL/CONF	0	0	0
0619	REPAIR PARTS	962	0	0
0627	DIESEL FUEL	791	0	0
0730	EQUIPMENT	888	0	0
0810	DUES & FEES	0	0	0
<b>2720</b>	<b>TOTAL CO-CURRICULAR TRANSPORT</b>	<b>22,755</b>	<b>63,737</b>	<b>78,033</b>
0442	EQUIPMENT-LEASE/RENTAL	828	510	1,070
0510	TRANSPORTATION	21,927	63,227	76,963
<b>2740</b>	<b>TOTAL BUS MAINTENANCE</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
0442	EQUIPMENT-LEASE/RENTAL	399	0	0
0626	GASOLINE	601	0	0
<b>3100</b>	<b>TOTAL SCHOOL FOOD PROJECTS</b>	<b>112,470</b>	<b>164,844</b>	<b>157,084</b>
0100	SALARY - PERSONAL SVC	0	0	0
0117	SALARY - FOOD SERVICE	0	0	0
0120	TEMPORARY EMPLOYEE	0	4,000	0
0205	LIFE INSURANCE	0	0	0
0211	HEALTH INSURANCE	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	0	0
0300	PROFESSIONAL/TECH SERVICES	21,792	22,583	22,583
0330	OTHER PROF SERVICES	0	7,500	7,500
0580	TRAVEL/CONF	2,670	254	254
0600	SUPPLIES/MATERIALS	670	6,330	6,330
0630	FOOD	87,337	112,760	109,000
0730	EQUIPMENT	0	11,418	11,418
<b>5200</b>	<b>TOTAL REPAYMENTS</b>	<b>14,446</b>	<b>0</b>	<b>0</b>
0920	FUND TRANSFERS	0	0	0
0930	REPAYMENTS TO FUNDING SOURCE	14,446	0	0
<b>5310</b>	<b>TOTAL FUND TRANSFERS</b>	<b>1,600,069</b>	<b>950,820</b>	<b>919,216</b>
0900	TRANSFER TO FOOD SVC	0	0	0
0920	FUND TRANSFERS	1,600,069	950,820	919,216
0930	REPAYMENTS TO FUNDING SOURCE	0	0	0
0940	TFER TO OTHER ORGANIZATIONS	0	0	0
<b>5390</b>	<b>TOTAL BTC OVERHEAD TRANSFER</b>	<b>0</b>	<b>0</b>	<b>650,000</b>
0920	FUND TRANSFERS	0	0	650,000
	<b>TOTAL SPECIAL &amp; GRANT EXPENDITURES</b>	<b>12,253,680</b>	<b>13,720,629</b>	<b>11,789,586</b>

## FY16 Audit

The following is an excerpt from the Management Discussion portion of the FY16 audit. The full audit can be found by visiting [www.bsdtv.org](http://www.bsdtv.org) and navigating to the Business Office website (under Departments). Prior year audits and management letters are also available from this website.

### **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 \$2,572,012 from \$9,836,019 to \$12,408,031. The District's total net position for business-type activities increased by \$92,694 from \$1,129,768 to \$1,222,462.

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 \$2,509,538 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$1,198,946.

**Table 1**  
**Burlington School District**  
**Net Position**  
**June 30,**

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
<b>Assets:</b>				
Current Assets	\$ 15,557,354	\$ 11,358,592	\$ 1,315,849	\$ 1,143,399
Capital Assets	42,764,538	41,961,762	23,516	94,946
Total Assets	<u>58,321,892</u>	<u>53,320,354</u>	<u>1,339,365</u>	<u>1,238,345</u>
<b>Deferred Outflows of Resources</b>	<u>2,522,582</u>	<u>1,190,910</u>	<u>-</u>	<u>-</u>
<b>Liabilities:</b>				
Current Liabilities	6,021,549	4,951,892	116,903	108,577
Long-term Debt Outstanding	42,382,489	37,906,764	-	-
Total Liabilities	<u>48,404,038</u>	<u>42,858,656</u>	<u>116,903</u>	<u>108,577</u>
<b>Deferred Inflows of Resources</b>	<u>32,405</u>	<u>1,816,589</u>	<u>-</u>	<u>-</u>
<b>Net Position:</b>				
Net Investment in Capital Assets	13,703,102	13,874,414	23,516	94,946
Restricted	1,214,467	646,896	-	-
Unrestricted	<u>(2,509,538)</u>	<u>(4,685,291)</u>	<u>1,198,946</u>	<u>1,034,822</u>
Total Net Position	<u>\$ 12,408,031</u>	<u>\$ 9,836,019</u>	<u>\$ 1,222,462</u>	<u>\$ 1,129,768</u>

### Revenues and Expenses

Revenues for the Burlington School District's governmental activities decreased by 0.87%, while total expenses increased by 2.32%. The biggest decreases in revenues were in operating grants and contributions and charges for services. The largest increase in expenses were in special education instruction and on-behalf payments.

Revenues for the School District's business-type activities increased by .46%, while total expenses decreased by 1.78%. The District's revenues and expenses were consistent with the previous year.

**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>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$ 257,670	\$ 560,191	\$ 581,284	\$ 624,614
Operating grants and contributions	26,274,122	28,791,999	2,606,053	2,534,773
<i>General Revenues:</i>				
General state support	57,332,457	55,356,925	-	-
Investment income	602,490	599,184	-	-
Miscellaneous	2,787,069	2,712,630	64,709	77,840
<b>Total Revenues</b>	<u>87,253,808</u>	<u>88,020,929</u>	<u>3,252,046</u>	<u>3,237,227</u>
<b>Expenses</b>				
Regular instruction	32,643,509	30,382,529	-	-
Special education instruction	13,023,703	15,087,249	-	-
Vocational tuition	2,558,887	3,118,042	-	-
Other instructional programs	1,853,639	1,878,255	-	-
Summer school program	146,277	122,692	-	-
Student support services	5,263,245	4,492,659	-	-
Staff support services	3,116,649	3,009,924	-	-
General administration	733,526	1,040,320	-	-
School administration	3,285,866	3,381,961	-	-
Centralized services	1,741,442	1,660,941	-	-
Operations and maintenance	6,749,279	6,600,446	-	-
Transportation services	1,069,529	1,134,283	-	-
Employee benefits	480,586	811,595	-	-
On-behalf payments	8,674,591	7,042,818	-	-
Program expenses	74,202	6,986	-	-
Unallocated depreciation	1,510,234	1,424,774	-	-
Interest on long-term debt	1,468,602	1,422,614	-	-
Food service	-	-	3,189,962	3,247,673
Prior year	6,651	116,797	-	-
Capital improvement	250,769	-	-	-
<b>Total Expenses</b>	<u>84,651,186</u>	<u>82,734,885</u>	<u>3,189,962</u>	<u>3,247,673</u>
Transfers	(30,610)	(8,690)	30,610	8,690
<b>Change in Net Position</b>	2,572,012	5,277,354	92,694	(1,756)
<b>Net Position - July 1</b>	<u>9,836,019</u>	<u>4,558,665</u>	<u>1,129,768</u>	<u>1,131,524</u>
<b>Net Position - June 30</b>	<u>\$ 12,408,031</u>	<u>\$ 9,836,019</u>	<u>\$ 1,222,462</u>	<u>\$ 1,129,768</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,**

	2016	2015
Major Funds:		
General Fund:		
Nonspendable	\$ 9,500	\$ 8,250
Committed	2,933,363	1,104,785
Unassigned	1,131,879	1,660,371
Total General Fund	\$ 4,074,742	\$ 2,773,406
Debt Service Fund:		
Committed	\$ 3,985,522	\$ 3,169,464
Total Debt Service Fund	\$ 3,985,522	\$ 3,169,464
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 1,052,673	\$ 643,507
Committed	45,472	141,152
Unassigned	(28,850)	(23,266)
Capital Projects Funds:		
Restricted	161,794	3,389
Committed	1,598,695	1,600,000
Total Nonmajor Funds	\$ 2,829,784	\$ 2,364,782

The general fund total fund balance increased by \$1,301,336 from the prior fiscal year. The debt service fund total fund balance increased by \$816,058 from the prior fiscal year. The nonmajor fund total fund balances increased by \$465,002 from the prior fiscal year.

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

The food service fund had an increase in net position of \$92,694 for the year ended June 30, 2016.

### **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. Fund 0100 General Fund is the only fund for which the school district legally adopted a budget.

Both actual revenues and actual expenditures from Fund 0100 General Fund were below budgeted amounts, primarily due to special education revenues and expenditures. For the year ended June 30, 2016, total Fund 0100 General Fund revenues exceeded expenditures by \$577,748, resulting in an operating surplus of less than 1 percent. This surplus is added to the prior year's unassigned fund balance.

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

#### **Capital Assets**

As of June 30, 2016, the School District capital assets increased by \$731,346. This increase was due to capital additions of \$2,321,646 less current year depreciation of \$1,514,937 and net disposal of capital assets of \$75,363.

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

	<b>2016</b>	<b>2015</b>
Land	\$ 2,251,677	\$ 2,251,677
Construction in progress	2,135,480	48,074
Buildings and improvements	37,546,579	38,683,581
Furniture, fixtures and equipment	566,257	783,940
Vehicles	288,061	289,436
 Total	 \$ 42,788,054	 \$ 42,056,708

## **Debt**

At June 30, 2016, the School District had \$29.06 million in bonds and capital leases payable versus \$28.09 million in the prior fiscal year. Other obligations include accrued vacation and sick time, net pension obligation, net pension liability, and net OPEB obligation. Refer to Note 5 of Notes to Financial Statements for more detailed information.