

SOUTH BURLINGTON SCHOOL DISTRICT

BUDGET DETAILS – REVENUE AND EXPENDITURE LINE ITEMS FOR PROPOSED BUDGET

May 10, 2017

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SOUTH BURLINGTON SCHOOL DISTRICT
Summary of Revenues and Expenditures

| | Budget FY 2017 | Proposed FY 2018 | \$ Change | % Change FY18 vs. FY17 Budget |
|---|---------------------------|-----------------------------|----------------------|--|
| Revenues | | | | |
| State Education Fund (property tax) | 36,427,476 | 37,222,807 | 795,331 | 2.18% |
| Other Revenues | 10,546,227 | 12,046,081 | 1,499,854 | 14.22% |
| TOTAL REVENUES | 46,973,703 | 49,268,888 | 2,295,185 | 4.89% |
| Expenditures | | | | |
| Salaries and Wages | 28,526,171 | 29,946,005 | 1,419,834 | 4.98% |
| Employee Benefits | 9,732,487 | 10,025,824 | 293,337 | 3.01% |
| Subtotal Salaries and Benefits | 38,258,658 | 39,971,829 | 1,713,171 | 4.48% |
| Purchased Professional Services | 1,408,853 | 1,449,632 | 40,779 | 2.89% |
| Purchased Technical Services | 1,211,252 | 1,204,302 | (6,950) | -0.57% |
| Purchased Property Services | 558,429 | 592,838 | 34,409 | 6.16% |
| Insurance | 160,000 | 164,600 | 4,600 | 2.88% |
| Other Purchased Services | 1,506,049 | 2,032,496 | 526,447 | 34.96% |
| Supplies and Materials | 1,807,896 | 1,878,539 | 70,643 | 3.91% |
| Equipment | 1,028,724 | 1,207,154 | 178,430 | 17.34% |
| Miscellaneous, Contingency, & Transfers | 674,633 | 399,029 | (275,604) | -40.85% |
| Subtotal Operating Expenditures | 8,355,836 | 8,928,590 | 572,754 | 6.85% |
| Debt Service | 359,209 | 368,469 | 9,260 | 2.58% |
| TOTAL EXPENDITURES | 46,973,703 | 49,268,888 | 2,295,185 | 4.89% |

COMPONENTS OF REVENUES AND EXPENDITURES

FY 2018 Proposed Budget Expenditures by Category

| | |
|------------------------|---------------------|
| Salaries | \$29,946,005 |
| Benefits | \$10,025,824 |
| Services* | \$5,443,868 |
| Supplies | \$1,878,539 |
| Equipment | \$1,207,154 |
| Cont/Misc/Debt Service | \$767,498 |
| Total Expenses | \$49,268,888 |

Revenues by Category

| | |
|-----------------------|---------------------|
| State Property Tax | \$37,222,807 |
| Tuition | \$3,091,000 |
| Federal Aid | \$1,444,290 |
| State Aid | \$6,426,813 |
| Rentals | \$72,189 |
| Other | \$456,354 |
| Carryover** | \$555,435 |
| Total Revenues | \$49,268,888 |

Tax Rate \$ 1.5924

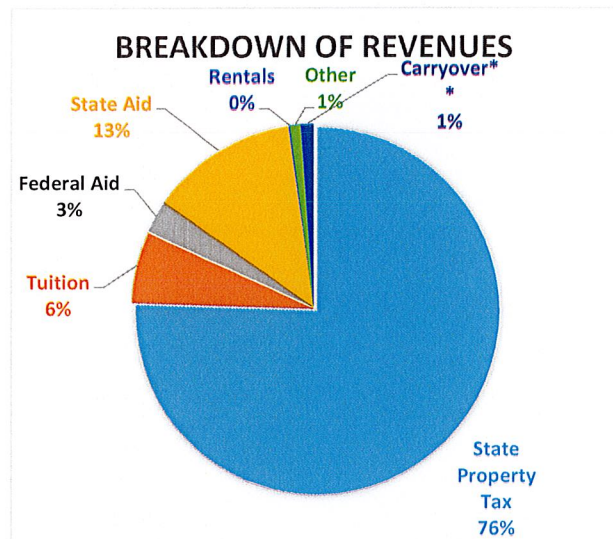
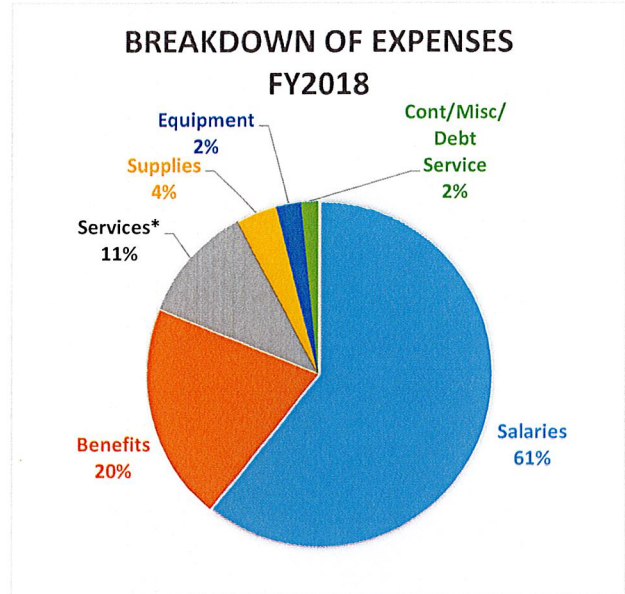
FY 2018 Enrollment Inc. Tuition Students 2,430

Notes regarding added positions in this budget:

There are 7.40 FTE additional positions included in this budget proposal, above the level approved in FY 17, which include 2.1 elementary level FTE teachers, 1.8 high school teacher FTE, and 3.5 FTE support staff positions.

* According to the Federal and State Accounting guidelines for Schools, "Services" includes: services that can only be performed by persons or firms with specialized skills and knowledge, such as architects, engineers, therapists, auditors, lawyers and consultants; services purchased to operate, repair, maintain, and rent property used by school systems (including utilities, cleaning, garbage disposal, construction services; and such items as property and liability insurances, telephone, printing, tuition.

**At the end of each fiscal year the auditors determine the amount of undesignated fund balance or "carryover" available. This is the net amount above or below the revenue budget, plus the net amount above or below the expenditure budget. The undesignated fund balance, or carryover, is applied to the NEXT year's budget as a "revenue" to reduce the amount needed to be raised from the education fund.



ANTICIPATED REVENUES FOR FY 2018 BUDGET

| | Budget FY 2016 Revenues | Actual FY 2016 Revenues | Budget FY 2017 Revenues | YTD FY 2017 Revenues | FY 2018 Proposed Vote on 6/6/17 | % Change FY18 vs FY17 Budget |
|---|-------------------------------|-------------------------------|-------------------------------|----------------------------|---------------------------------------|------------------------------------|
| General Fund | | | | | | |
| Local Funds | | | | | | |
| Interest Income | \$25,000 | \$16,546 | \$19,700 | \$6,104 | \$16,550 | -15.99% |
| Rental Income | \$75,000 | \$72,182 | \$50,000 | \$10,840 | \$72,180 | 44.36% |
| E-Rate Rebates | \$50,000 | \$53,830 | \$50,000 | \$21,951 | \$58,000 | 16.00% |
| City Payment | \$64,788 | \$64,788 | \$64,788 | \$0 | \$64,788 | 0.00% |
| Reimbursement - Shared Services | \$45,000 | \$0 | \$100,000 | \$0 | \$232,218 | 132.22% |
| Tuition from other Districts | \$2,154,738 | \$2,388,819 | \$2,313,090 | \$1,365,128 | \$2,766,000 | 19.58% |
| Special Ed Tuition Income | \$0 | \$173,459 | \$0 | \$111,562 | \$325,000 | 100.00% |
| Miscellaneous | \$75,000 | \$43,443 | \$46,709 | \$6,066 | \$15,000 | -67.89% |
| Interfund Transfers In | \$0 | \$30,895 | \$0 | \$0 | \$18,500 | 100.00% |
| Refund of Prior Year Expense | \$0 | \$1,269 | \$0 | \$0 | \$0 | 100.00% |
| Other | \$0 | \$49,858 | \$0 | \$54,217 | \$41,807 | 100.00% |
| Total Local Funds | \$2,489,526 | \$2,895,088 | \$2,644,287 | \$1,575,867 | \$3,610,043 | 36.52% |
| State Funds | | | | | | |
| State Education Fund | \$35,815,214 | \$35,658,945 | \$36,427,476 | \$24,284,984 | \$37,222,807 | 2.18% |
| Special Education: | | | | | | |
| Early Essential Education | \$168,900 | \$168,977 | \$168,977 | \$82,497 | \$168,977 | 0.00% |
| Mainstream Block Grant | \$827,000 | \$827,528 | \$827,528 | \$411,278 | \$871,549 | 5.32% |
| Extraordinary Reimbursement | \$593,800 | \$488,464 | \$462,450 | | \$488,464 | 5.63% |
| Special Ed Expense Reimb | \$3,106,997 | \$3,253,021 | \$2,900,000 | \$683,597 | \$3,906,672 | 34.71% |
| Care & Custody | \$79,600 | \$393,164 | \$159,113 | | \$300,554 | 88.89% |
| Subtotal State Special Education Funds | \$4,776,297 | \$5,131,154 | \$4,518,068 | \$1,177,372 | \$5,736,216 | 26.96% |
| Other State Funds: | | | | | | |
| Driver Education | \$18,300 | \$16,569 | \$18,500 | \$994 | \$17,569 | -5.03% |
| Transportation | \$516,974 | \$549,371 | \$566,134 | \$0 | \$631,221 | 11.50% |
| Voc Tuition Pass Flow Through | \$0 | \$156,269 | \$0 | \$0 | \$0 | 0.00% |
| Voc Transp, Fuel Tax Refunds, etc. | \$35,000 | \$91,523 | \$40,770 | \$11,660 | \$41,807 | 2.54% |
| Subtotal Other State Funds: | \$570,274 | \$813,732 | \$625,404 | \$12,654 | \$690,597 | 10.42% |
| Carryover of Prior Year General Fund Balance | \$791,117 | \$791,117 | \$1,341,283 | \$1,341,283 | \$553,435 | -58.74% |
| Total Local/State General Fund | \$44,442,428 | \$45,290,037 | \$45,556,518 | \$28,392,159 | \$47,813,098 | 4.95% |
| Special Revenue Fund | | | | | | |
| State Grants | | | | | | |
| B.E.S.T. Grant | \$6,000 | \$7,897 | \$6,000 | \$1,998 | \$11,500 | 91.67% |
| Other Grants - Big Picture | \$20,000 | \$2,500 | \$0 | \$0 | \$0 | 0.00% |
| Subtotal State Grant Funds | \$26,000 | \$10,397 | \$6,000 | \$1,998 | \$11,500 | 91.67% |
| Federal Grants | | | | | | |
| Special Education | | | | | | |
| IDEA | \$524,300 | \$525,732 | \$606,693 | \$236,369 | \$604,000 | -0.44% |
| IDEA - Preschool | \$9,400 | \$9,520 | \$9,491 | \$3,956 | \$10,266 | 8.17% |
| Medicaid | \$275,000 | \$264,999 | \$327,000 | \$53,402 | \$265,000 | -18.96% |
| Title & Other Federal Funds | \$470,100 | \$793,482 | \$468,000 | \$291,917 | \$565,024 | 20.73% |
| Subtotal Federal Funds | \$1,278,800 | \$1,593,733 | \$1,411,184 | \$585,644 | \$1,444,290 | 2.35% |
| Total Special Revenue Funds | \$1,304,800 | \$1,604,130 | \$1,417,184 | \$587,642 | \$1,455,790 | 2.72% |
| Total Anticipated Revenues | \$45,747,228 | \$46,894,167 | \$46,973,702 | \$28,979,801 | \$49,268,888 | 4.89% |

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

| Account Number / Description | FY 2016 Adopted Budget | FY 2016 Actual Expenses | FY 2017 Adopted Budget | Y-T-D FY 2017 @12/1/16 | Projected FY 2017 at Year End | FY 2018 Proposed Vote on 6/6/17 | % Change FY18 vs. FY17 Budget |
|--|------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| Salaries & Wages | | | | | | | |
| 50110 Teacher Salaries | \$18,066,242 | \$18,246,865 | \$18,830,970 | \$6,195,096 | \$19,009,196 | \$19,467,530 | 3.38% |
| 50111 Co-Curricular - Student Activities | \$486,033 | \$492,150 | \$521,448 | \$210,242 | \$556,694 | \$551,345 | 5.73% |
| 50112 Administrator Salaries | \$1,659,127 | \$1,653,645 | \$1,663,626 | \$772,056 | \$1,657,597 | \$1,714,853 | 3.08% |
| 50113 Supervisor Salaries | \$275,319 | \$349,059 | \$341,907 | \$168,815 | \$358,129 | \$353,965 | 3.53% |
| 50114 Administrative and Support Salaries | \$1,042,957 | \$1,025,725 | \$1,056,480 | \$390,121 | \$1,052,737 | \$1,204,205 | 13.98% |
| 50115 Paraprofessional Salaries | \$1,964,463 | \$2,085,134 | \$2,196,386 | \$918,862 | \$2,504,564 | \$2,552,887 | 16.23% |
| 50118 Office Aide Salaries - Sub Salaries | \$160,821 | \$154,953 | \$161,432 | \$54,141 | \$161,517 | \$166,066 | 2.87% |
| 50117 &19 Recess and Lunchroom Aides | \$106,161 | \$108,582 | \$105,061 | \$41,637 | \$118,877 | \$126,250 | 20.17% |
| 50120 Substitute Teacher Salaries | \$214,500 | \$204,145 | \$214,500 | \$61,044 | \$211,044 | \$245,225 | 14.32% |
| 50121 Business Office Salaries | \$251,237 | \$243,291 | \$254,485 | \$115,422 | \$257,523 | \$263,252 | 3.44% |
| 50122 Maintenance Salaries | \$730,371 | \$788,067 | \$812,948 | \$371,649 | \$803,945 | \$841,434 | 3.50% |
| 50123 Custodian Salaries | \$807,776 | \$764,460 | \$829,922 | \$351,382 | \$804,313 | \$820,065 | -1.19% |
| 50124 Building Security Salaries | \$48,703 | \$66,941 | \$43,281 | \$24,244 | \$54,986 | \$57,106 | 31.94% |
| 50126 Long-Term Sub. Teacher Salaries | \$230,000 | \$195,055 | \$230,000 | \$92,145 | \$222,618 | \$230,000 | 0.00% |
| 50130 Overtime Salaries | \$80,825 | \$92,065 | \$73,925 | \$26,189 | \$71,189 | \$68,100 | -7.88% |
| 50132 Bus Driver Salaries | \$571,243 | \$558,775 | \$531,887 | \$207,097 | \$554,741 | \$555,126 | 4.37% |
| 50133 Bus Monitor Salaries | \$45,262 | \$80,723 | \$57,149 | \$36,610 | \$78,553 | \$65,864 | 15.25% |
| Salaries & Wages | \$26,741,040 | \$27,109,634 | \$27,925,406 | \$10,036,753 | \$28,478,222 | \$29,283,273 | 4.86% |
| Employee Benefits | | | | | | | |
| 50210 50213 Health Insurance | \$5,334,439 | \$5,425,481 | \$5,631,654 | \$2,189,879 | \$5,875,557 | \$5,807,143 | 3.12% |
| 50215 Catamount Health Program | \$10,000 | \$11,641 | \$10,000 | \$5,894 | \$5,894 | \$10,000 | 0.00% |
| 50220 50230 Social Security | \$1,993,518 | \$2,008,654 | \$2,073,475 | \$737,933 | \$2,136,702 | \$2,183,632 | 5.31% |
| 50231 33-91 Life & Disability Insurance | \$142,132 | \$124,364 | \$166,754 | \$37,060 | \$164,944 | \$108,389 | -35.00% |
| 50232 OPEB State Teachers Retirement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 50242 Administrator Retirement (SBAA) | \$73,165 | \$73,165 | \$38,381 | \$38,381 | \$38,381 | \$0 | -100.00% |
| 50243 Employee Retirement (Support Staff) | \$789,436 | \$838,130 | \$700,166 | \$111,328 | \$700,166 | \$765,685 | 9.36% |
| 50251 50253 Workers' Compensation | \$234,836 | \$268,491 | \$262,522 | \$302,500 | \$302,500 | \$280,898 | 7.00% |
| 50260 Unemployment Compensation | \$57,924 | \$37,653 | \$30,000 | \$19,407 | \$39,407 | \$37,000 | 23.33% |
| 50281 50283 Dental Insurance | \$427,720 | \$348,290 | \$434,961 | \$164,707 | \$446,368 | \$452,517 | 4.04% |
| 50286 50288 Tuition Reimbursement | \$126,000 | \$106,032 | \$122,000 | \$42,438 | \$121,768 | \$122,000 | 0.00% |
| Employee Benefits | \$9,189,169 | \$9,241,901 | \$9,469,913 | \$3,649,528 | \$9,831,687 | \$9,767,264 | 3.14% |
| Purchased Professional Services | | | | | | | |
| 50321 50330 Purchased Services | \$974,779 | \$1,008,738 | \$875,411 | \$176,263 | \$826,521 | \$942,071 | 7.61% |
| Purchased Professional Services | \$974,779 | \$1,008,738 | \$875,411 | \$176,263 | \$826,521 | \$942,071 | 7.61% |
| Purchased Technical Services | | | | | | | |
| 50331 Benefit Plan Administration | \$43,000 | \$56,349 | \$40,000 | \$10,884 | \$39,899 | \$56,000 | 40.00% |
| 50334 Principal Search Services | \$4,000 | \$129 | \$2,000 | \$0 | \$0 | \$2,000 | 0.00% |
| 50335 Legal Services | \$100,000 | \$86,816 | \$80,000 | \$14,501 | \$44,501 | \$80,000 | 0.00% |
| 50336 Negotiations Services | \$5,000 | \$9,190 | \$50,000 | \$4,598 | \$44,598 | \$50,000 | 0.00% |
| 50337 Audit Services | \$22,500 | \$24,000 | \$22,500 | \$18,500 | \$22,500 | \$22,500 | 0.00% |
| 50340 Equipment Repair/Maintenance | \$81,732 | \$98,882 | \$86,252 | \$64,576 | \$65,986 | \$99,302 | 15.13% |
| 50341 Technical Services | \$11,000 | \$6,659 | \$9,500 | \$1,432 | \$8,377 | \$10,500 | 10.53% |
| 50343 Homebound Tutoring | \$10,000 | \$5,252 | \$8,000 | \$1,355 | \$7,355 | \$9,000 | 12.50% |
| 50344 Preschool Expenses | \$690,000 | \$767,500 | \$913,000 | \$437,797 | \$875,594 | \$875,000 | -4.16% |
| Purchased Technical Services | \$967,232 | \$1,054,777 | \$1,211,252 | \$553,643 | \$1,108,810 | \$1,204,302 | -0.57% |
| Purchased Property Services | | | | | | | |
| 50411 Water & Sewer | \$65,000 | \$62,330 | \$64,546 | \$18,059 | \$57,059 | \$65,000 | 0.70% |
| 50421 Refuse Removal | \$29,250 | \$27,557 | \$29,500 | \$9,520 | \$29,520 | \$30,500 | 3.39% |
| 50422 Snow Removal | \$83,000 | \$50,059 | \$80,000 | \$13,193 | \$74,286 | \$70,000 | -12.50% |
| 50430 Plant Repair Services | \$518,300 | \$229,932 | \$205,000 | \$158,299 | \$203,299 | \$238,535 | 16.36% |
| 50441 Rental of Land/Buildings | \$20,000 | \$20,000 | \$20,000 | \$0 | \$20,000 | \$20,000 | 0.00% |
| 50442 Equipment Rental | \$19,050 | \$13,543 | \$18,300 | \$2,444 | \$17,944 | \$18,800 | 2.73% |
| 50443 Copier Usage | \$94,383 | \$95,431 | \$94,383 | \$75,138 | \$85,138 | \$96,003 | 1.72% |
| 50445 Leases | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$25,000 | 0.00% |
| 50475 Uniforms | \$17,250 | \$21,606 | \$16,750 | \$11,545 | \$16,095 | \$18,550 | 10.75% |
| 50485 Fire Alarm Service | \$3,752 | \$5,118 | \$2,450 | \$17,976 | \$17,976 | \$7,450 | 204.08% |
| 50490 Vehicle Operation | \$2,500 | \$2,753 | \$2,500 | \$939 | \$1,939 | \$3,000 | 20.00% |
| Purchased Property Services | \$852,485 | \$528,330 | \$558,429 | \$307,113 | \$523,255 | \$592,838 | 6.16% |
| Property Liability | | | | | | | |
| 50521 Property Insurance | \$75,000 | \$73,018 | \$73,000 | \$74,347 | \$74,347 | \$73,000 | 0.00% |
| 50522 Liability Insurance | \$83,000 | \$71,047 | \$73,000 | \$68,421 | \$68,421 | \$80,000 | 9.59% |
| 50524 Vehicle Insurance | \$12,000 | \$10,719 | \$14,000 | \$10,568 | \$10,568 | \$11,600 | -17.14% |
| Property Liability Insurance | \$170,000 | \$154,784 | \$160,000 | \$153,336 | \$153,336 | \$164,600 | 2.88% |
| Other Purchased Services | | | | | | | |
| 50513 50520 Student Transportation & CCTA | \$42,750 | \$33,219 | \$39,500 | \$20,001 | \$39,298 | \$28,980 | -26.63% |
| 50530 Telephone | \$167,329 | \$130,182 | \$135,120 | \$53,569 | \$133,569 | \$145,458 | 7.65% |
| 50531 Postage | \$30,615 | \$26,320 | \$24,836 | \$6,742 | \$21,742 | \$21,695 | -12.65% |
| 50532 Telecommunications | \$3,300 | \$768 | \$2,000 | \$320 | \$320 | \$1,000 | -50.00% |
| 50540 Advertising/Marketing | \$23,220 | \$212,124 | \$26,100 | \$6,913 | \$25,924 | \$27,670 | 6.02% |
| 50543 Recruit/Retain Non Resident Students | \$2,500 | \$513 | \$500 | \$0 | \$500 | \$900 | 80.00% |
| 50550 Printing | \$20,725 | \$13,092 | \$18,500 | \$3,860 | \$18,521 | \$15,900 | -14.05% |

SCHOOL DISTRICT COMPARATIVE BUDGET
General Fund and Special Revenue Funds

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|---|------------------------------|-------------------------------|------------------------------|------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| 50560 Tuition | \$731,200 | \$1,390,451 | \$894,700 | \$373,820 | \$1,033,830 | \$1,421,500 | 58.88% |
| 50561 Other Tuition | \$5,000 | \$0 | \$5,000 | \$0 | \$0 | \$0 | -100.00% |
| 50568 Tech Center - State Distribution | \$156,269 | \$156,269 | \$158,000 | \$6,886 | \$156,886 | \$160,000 | 1.27% |
| 50580 Travel | \$25,800 | \$18,031 | \$20,127 | \$5,871 | \$19,871 | \$20,127 | 0.00% |
| 50585 50588 Conferences & Prof. Development | \$156,046 | \$135,881 | \$178,666 | \$63,049 | \$137,538 | \$186,266 | 4.25% |
| Other Purchased Services | \$1,364,754 | \$2,116,849 | \$1,503,049 | \$541,032 | \$1,587,999 | \$2,029,496 | 35.03% |
| Supplies and Materials | | | | | | | |
| 50610 Program Supplies | \$415,728 | \$375,280 | \$404,752 | \$222,186 | \$416,712 | \$429,612 | 6.14% |
| 50611 504 /ESS Program Supplies | \$3,000 | \$3,799 | \$3,000 | \$156 | \$2,596 | \$6,000 | 100.00% |
| 50612 General Supplies | \$200,122 | \$196,226 | \$182,197 | \$62,493 | \$172,964 | \$203,699 | 11.80% |
| 50613 Field Trips | \$9,570 | \$9,204 | \$10,070 | \$4,473 | \$10,473 | \$16,100 | 59.88% |
| 50614 Focus Supplies | \$2,000 | \$0 | \$2,000 | \$1,086 | \$1,586 | \$2,000 | 0.00% |
| 50615 Repair Supplies | \$102,892 | \$120,025 | \$91,300 | \$44,045 | \$89,883 | \$100,600 | 10.19% |
| 50616 Grounds Supplies | \$37,500 | \$14,682 | \$27,600 | \$7,665 | \$27,165 | \$24,350 | -11.78% |
| 50622 Electricity | \$395,250 | \$354,921 | \$380,700 | \$139,301 | \$379,301 | \$367,900 | -3.36% |
| 50623 Gas | \$148,750 | \$123,987 | \$150,014 | \$17,191 | \$147,191 | \$141,500 | -5.68% |
| 50624 Oil | \$5,000 | \$0 | \$6,000 | \$0 | \$6,000 | \$6,500 | 8.33% |
| 50626 Vehicle Fuel | \$182,900 | \$88,551 | \$129,250 | \$21,290 | \$128,290 | \$111,500 | -13.73% |
| 50640 Books & Periodicals | \$120,356 | \$98,907 | \$117,633 | \$68,358 | \$105,614 | \$140,754 | 19.66% |
| 50650 Audio/Visual Materials | \$13,591 | \$11,899 | \$12,760 | \$3,341 | \$10,340 | \$13,982 | 9.58% |
| 50670 Software | \$80,464 | \$81,308 | \$110,988 | \$51,396 | \$96,471 | \$50,660 | -54.36% |
| 50675 Software Maintenance Agreements | \$167,031 | \$133,449 | \$169,120 | \$124,100 | \$181,491 | \$241,045 | 42.53% |
| Supplies and Materials | \$1,884,154 | \$1,612,237 | \$1,797,384 | \$767,080 | \$1,776,076 | \$1,856,202 | 3.27% |
| Equipment | | | | | | | |
| 50733 Classroom Furniture Replacement | \$0 | \$17,255 | \$14,340 | \$11,459 | \$15,443 | \$34,500 | 140.59% |
| 50734 Small Equipment | \$114,899 | \$119,974 | \$118,658 | \$47,888 | \$117,305 | \$222,643 | 87.63% |
| 50735 Computers | \$476,527 | \$405,317 | \$489,217 | \$461,571 | \$486,571 | \$500,200 | 2.25% |
| 50740 Equipment | \$482,735 | \$464,660 | \$406,509 | \$460,286 | \$463,832 | \$449,811 | 10.65% |
| Total Equipment | \$1,074,161 | \$1,007,206 | \$1,028,724 | \$981,205 | \$1,083,150 | \$1,207,154 | 17.34% |
| Other Costs & Contingency | | | | | | | |
| 50810 50812 Dues | \$43,008 | \$36,134 | \$39,368 | \$33,667 | \$40,065 | \$40,398 | 2.62% |
| 50831 Interest Tax Anticipation Notes | \$10,000 | \$1,169 | \$8,000 | \$0 | \$0 | \$5,000 | -37.50% |
| 50840 50842 Contingency | \$291,455 | \$31,343 | \$195,094 | \$21,149 | \$21,149 | \$220,596 | 13.07% |
| 50890 50891 Miscellaneous | \$50,563 | \$54,584 | \$47,371 | \$28,864 | \$43,774 | \$56,435 | 19.13% |
| 50892 Program Evaluation | \$50,000 | \$49,495 | \$50,000 | \$8,321 | \$49,558 | \$52,700 | 5.40% |
| 50893 Miscellaneous Functions | \$12,000 | \$10,489 | \$13,200 | (\$10,755) | \$8,925 | \$12,300 | -6.82% |
| 50894 Capital Reserve - Contingency | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 50998 Transfers In--School's Out | (\$30,895) | \$0 | (\$40,000) | \$0 | (\$40,000) | (\$40,000) | 0.00% |
| 50999 Interfund Transfers Out | \$20,000 | \$20,000 | \$360,000 | \$300,000 | \$360,000 | \$50,000 | -86.11% |
| Other Costs and Contingency | \$446,131 | \$203,214 | \$673,033 | \$381,246 | \$483,471 | \$397,429 | -40.95% |
| Debt Service | | | | | | | |
| 50830 Interest on Bonds | \$83,794 | \$65,488 | \$99,209 | \$40,458 | \$99,209 | \$103,469 | 4.29% |
| 50910 Principal on Bonds | \$560,000 | \$560,000 | \$260,000 | \$260,000 | \$260,000 | \$265,000 | 1.92% |
| Debt Service | \$643,794 | \$625,488 | \$359,209 | \$300,458 | \$359,209 | \$368,469 | 2.58% |
| GENERAL FUND TOTAL | \$44,307,699 | \$44,663,157 | \$45,561,810 | \$17,847,656 | \$46,211,737 | \$47,813,098 | 4.94% |
| SPECIAL REVENUE FUND | | | | | | | |
| 50110 Teacher Salaries | \$396,081 | \$397,306 | \$351,450 | \$198,306 | \$421,944 | \$376,944 | 7.25% |
| 50114 Secretarial Salaries | \$82,925 | \$80,079 | \$74,069 | \$39,138 | \$83,523 | \$80,608 | 8.83% |
| 50115 Aide Salaries | \$132,501 | \$154,312 | \$110,335 | \$69,723 | \$150,239 | \$133,833 | 21.30% |
| 50132 Bus Driver Salaries | \$51,342 | \$53,003 | \$54,416 | \$18,871 | \$55,386 | \$55,282 | 1.59% |
| 50133 Bus Monitor Salaries | \$20,414 | \$10,106 | \$10,496 | \$6,080 | \$14,746 | \$16,063 | 53.05% |
| 50211 Health Insurance | \$182,221 | \$157,037 | \$161,255 | \$66,845 | \$151,101 | \$152,028 | -5.72% |
| 50220 Social Security | \$52,356 | \$52,033 | \$45,997 | \$24,822 | \$55,718 | \$50,834 | 10.52% |
| 50231 Life Insurance | \$2,098 | \$1,944 | \$1,845 | \$702 | \$1,792 | \$1,880 | 1.91% |
| 50232 OPEB State Teachers Retirement | \$0 | \$46,369 | \$40,600 | \$11,236 | \$40,236 | \$41,184 | 1.44% |
| 50281 Dental Insurance | \$0 | \$9,451 | \$12,433 | \$5,203 | \$12,165 | \$12,298 | -1.08% |
| 50291 Disability Insurance | \$447 | \$444 | \$445 | \$104 | \$307 | \$338 | -24.04% |
| 50330 Purchased Services | \$519,144 | \$294,883 | \$533,442 | \$145,067 | \$362,410 | \$507,561 | -4.85% |
| 50580 50585 Travel/Conferences | \$0 | \$67,792 | \$3,000 | \$15,668 | \$18,702 | \$3,000 | 0.00% |
| 50610 Program Supplies | \$0 | \$19,094 | \$10,000 | \$6,742 | \$7,478 | \$21,884 | 118.84% |
| 50612 General Supplies | \$0 | \$6,200 | \$512 | \$0 | \$0 | \$453 | -11.56% |
| 50810 Dues | \$0 | \$0 | \$1,600 | \$31,835 | \$31,835 | \$1,600 | 0.00% |
| 50810 Miscellaneous | \$0 | \$4,140 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| SPECIAL REVENUE FUND TOTALS | \$1,439,529 | \$1,354,193 | \$1,411,893 | \$640,342 | \$1,407,581 | \$1,455,790 | 3.11% |
| GRAND TOTAL | \$45,747,228 | \$46,017,350 | \$46,973,703 | \$18,487,998 | \$47,619,319 | \$49,268,888 | 4.89% |