



Expenses

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Expense Budget Summary Description

The School Department allocates its expense budget in various programmatic categories as outlined in the FY 2020 Expense Budget Detail Table. Each expense budget line has a budget manager assigned who is responsible for the oversight and management of the budget. The School Department annually identifies new expenses that fall into three categories; legally mandated, enrollment, and program improvements when determining potential increases to the expense budget.

Additionally, program/building-based expense budgets are adjusted for enrollment changes using a per pupil expenditure rate, which is also then adjusted by the Consumer Price Index (CPI). Non-program and District-wide focused budgets are only adjusted by the Consumer Price Index (CPI) to account for inflationary factors. The FY 2020 expense per-pupil budget is assembled using the October 1, 2018 enrollment data reported to the state.

A table is inserted below highlighting the enrollment data used to calculate the FY 2020 expense budgets subject to per-pupil expenditure adjustments.

Enrollment Data used for FY2019 Per-Pupil Expenditures Calculations					
Level-Service CPI Adjustments					
	<u>Fiscal Year</u>	<u>Published Rate</u>	<u>Budgeted Rate</u>		<u>Date</u>
	FY2016	1.70%	1.70%		CPI: Aug 2014
	FY2017	1.80%	1.80%		CPI: Aug 2015
	FY2018	2.30%	2.30%		CPI: Aug 2016
	FY2019	1.70%	0.00%		CPI: Aug 2017
	FY2020	2.10%	2.10%		CPI: Aug 2018
Source:	http://data.bls.gov/pdq/SurveyOutputServlet				
Report:	CPI-U/Less Food and Energy (Unadjusted) - CUUR0000SA0L1E				
	School	Official Oct 1, 2017 Enrollment	Official Oct 1, 2018 Enrollment	% Increase	Projected Enrollment for FY20 Budget
1	Bowman	562	546	-2.8%	538
2	Bridge	572	541	-5.4%	533
3	Estabrook	571	580	1.6%	579
4	Fiske	502	480	-4.4%	476
5	Harrington	478	493	3.1%	488
6	Hastings	468	454	-3.0%	463
7	LCP	73	69	-5.5%	74
8	Clarke	926	914	-1.3%	945
9	Diamond	884	919	4.0%	917
10	Lexington High School	2,220	2,263	1.9%	2349
Overall K-12 Enrollment		7,256	7,259	0.0%	7362
Enrollment by Level					
Early Childhood		73	69	-5.5%	74
Total Elementary		3,153	3,094	-1.9%	3,077
Total Middle School		1,810	1,833	1.3%	1,862
Total High School		2,220	2,263	1.9%	2,349



Lexington Public Schools
FY 2020 Superintendent's Recommended Budget

Based on the enrollment, CPI adjustments, and new expense requests a summary is provided below illustrating a two-year comparison of the expense budgets, by program and level, in detail. The final Expense Budget Detail table gives a five-year comparison of actual (FY 2016 to FY 2018) and Budget (FY 2019 to FY 2020) by program.

Per-Pupil and Consumer Price Index (CPI) Expense Budget Adjustments

Below is a detailed listing of the per-pupil and CPI adjustments that were calculated for various program lines in the FY 2020 budget that were included in the summary above. Full detail of the expense changes are described in the Recommended Budget section.

Elementary School Per-Pupil & Consumer Price Index (CPI) Adjustment Detail

Elementary School Expense Budget Breakdown													
Elementary		FY19 Budget				FY20 Budget				\$ Incr.	% Incr.	\$ Incr.	% Incr.
Line	School/Dept	PPE	Base Expense Budget	Financial Assistance	Total Expense Budget	PPE	Base Expense Budget	Financial Assistance	Total Expense Budget	PPE		Expense Budget	
1	Bowman	\$119.99	\$ 67,195	\$ 7,200	\$ 74,395	\$ 122.51	\$ 65,911	\$ 7,200	\$ 73,111	\$ 2.52	2.1%	\$ (1,284)	-1.7%
2	Bridge	\$119.99	\$ 68,635	\$ 7,400	\$ 76,035	\$ 122.51	\$ 65,298	\$ 7,400	\$ 72,698	\$ 2.52	2.1%	\$ (3,337)	-4.4%
3	Estabrook	\$119.99	\$ 68,635	\$ 4,750	\$ 73,385	\$ 122.51	\$ 70,934	\$ 4,750	\$ 75,684	\$ 2.52	2.1%	\$ 2,299	3.1%
4	Fiske	\$119.99	\$ 60,235	\$ 2,800	\$ 63,035	\$ 122.51	\$ 58,315	\$ 2,800	\$ 61,115	\$ 2.52	2.1%	\$ (1,920)	-3.0%
5	Harrington	\$119.99	\$ 63,955	\$ 4,700	\$ 68,655	\$ 122.51	\$ 59,785	\$ 4,700	\$ 64,485	\$ 2.52	2.1%	\$ (4,170)	-6.1%
6	Hastings	\$119.99	\$ 55,916	\$ 3,700	\$ 59,616	\$ 122.51	\$ 56,722	\$ 3,700	\$ 143,894	\$ 2.52	2.1%	\$ 84,278	141.4%
10	K-5 Literacy	\$ 45.51	\$ 212,403		\$ 212,403	\$ 46.46	\$142,957		\$ 142,961	\$ 0.96	2.1%	\$ (69,442)	-32.7%
11	K-5 Math	\$ 26.63	\$ 85,356		\$ 85,356	\$ 27.19	\$ 83,668		\$ 83,668	\$ 0.56	2.1%	\$ (1,688)	-2.0%
12	K-5 Science	\$ 12.45	\$ 54,912		\$ 54,912	\$ 12.71	\$ 52,173		\$ 52,173	\$ 0.26	2.1%	\$ (2,739)	-5.0%
13	K-5 Social Studies	\$ 10.20	\$ 32,684		\$ 32,684	\$ 10.41	\$ 39,238		\$ 39,238	\$ 0.21	2.1%	\$ 6,554	20.1%
Total K-5 Expense Funding			\$ 769,926	\$ 30,550	\$ 800,476		\$695,001	\$ 30,550	\$ 809,027			\$ 8,551	-9.7%



Lexington Public Schools
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Middle School Per-Pupil & Consumer Price Index (CPI) Adjustment Detail

Middle School Expense Budget Breakdown									
Middle School - Clarke		FY19 Budget		FY20 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget	
7	Clarke	\$ 52.48	\$ 48,597	\$ 54	\$ 50,636	\$ 1.10	2.1%	\$ 2,039	4.2%
14	6-8 English/Lang Arts	\$ 23.37	\$ 21,638	\$ 23.86	\$ 22,545.00	\$ 0.49	2.1%	\$ 907	4.2%
16	6-8 World Language	\$ 28.98	\$ 26,832	\$ 29.59	\$ 27,958.00	\$ 0.61	2.1%	\$ 1,126	4.2%
17	6-8 Math	\$ 18.67	\$ 17,293	\$ 19.07	\$ 18,018.00	\$ 0.39	2.1%	\$ 725	4.2%
18	6-8 Science	\$ 40.53	\$ 37,527	\$ 41.38	\$ 39,101.00	\$ 0.85	2.1%	\$ 1,574	4.2%
19	6-8 Social Studies	\$ 18.20	\$ 16,858	\$ 18.59	\$ 17,565	\$ 0.38	2.1%	\$ 707	4.2%
	Clarke Total	\$ 182.23	\$ 168,745	\$ 186.06	\$ 175,823	\$ 3.83	2.1%	\$ 7,078	4.2%
Middle School - Diamond									
Middle School - Diamond		FY19 Budget		FY20 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget	
8	Diamond	\$ 50.99	\$ 45,232	\$ 52.07	\$ 47,744	\$ 1.07	2.1%	\$ 2,512	5.6%
14	6-8 English/Lang Arts	\$ 23.37	\$ 20,726	\$ 23.86	\$ 21,877	\$ 0.49	2.1%	\$ 1,151	5.6%
16	6-8 World Language	\$ 28.98	\$ 25,702	\$ 29.59	\$ 27,130	\$ 0.61	2.1%	\$ 1,428	5.6%
17	6-8 Math	\$ 18.67	\$ 16,565	\$ 19.07	\$ 17,485	\$ 0.39	2.1%	\$ 920	5.6%
18	6-8 Science	\$ 40.53	\$ 35,946	\$ 41.38	\$ 37,943	\$ 0.85	2.1%	\$ 1,997	5.6%
19	6-8 Social Studies	\$ 18.20	\$ 16,148	\$ 18.59	\$ 17,044	\$ 0.38	2.1%	\$ 896	5.5%
	Diamond Total	\$ 180.74	\$ 160,319	\$ 184.54	\$ 169,223	\$ 3.80	2.1%	\$ 8,904	5.6%
Middle School - Total									
Middle School - Total		FY19 Budget		FY20 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget	
7	Clarke	\$ 52.48	\$ 48,597	\$ 53.58	\$ 50,636	\$ 1.10	2.1%	\$ 2,039	4.2%
8	Diamond	\$ 50.99	\$ 45,232	\$ 52.07	\$ 47,744	\$ 1.07	2.1%	\$ 2,512	5.6%
14	6-8 English/Lang Arts	\$ 23.37	\$ 42,364	\$ 23.86	\$ 44,423	\$ 0.49	2.1%	\$ 2,059	4.9%
16	6-8 World Language	\$ 28.98	\$ 52,535	\$ 29.59	\$ 55,088	\$ 0.61	2.1%	\$ 2,553	4.9%
17	6-8 Math	\$ 18.67	\$ 33,858	\$ 19.07	\$ 35,503	\$ 0.39	2.1%	\$ 1,645	4.9%
18	6-8 Science	\$ 40.53	\$ 73,473	\$ 41.38	\$ 77,044	\$ 0.85	2.1%	\$ 3,571	4.9%
19	6-8 Social Studies	\$ 18.20	\$ 33,005	\$ 18.59	\$ 34,609	\$ 0.38	2.1%	\$ 1,604	4.9%
	Total 6-8 Expense Funding	\$ 180.74	\$ 329,064	\$ 184.54	\$ 345,047	\$ 4.90	2.1%	\$ 15,983	4.9%



Lexington Public Schools
FY 2020 Superintendent's Recommended Budget

High School Per-Pupil & Consumer Price Index (CPI) Adjustment Detail

Lexington High School		FY19 Budget		FY20 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget	
9	Lexington High School	\$ 83.52	\$ 209,589	\$ 85.27	\$ 214,800	\$ 1.75	2.1%	\$ 5,211	2.5%
21	9-12 English	\$ 16.13	\$ 35,673	\$ 16.47	\$ 38,677	\$ 0.34	2.1%	\$ 3,004	8.4%
22	9-12 World Language	\$ 19.66	\$ 43,489	\$ 20.07	\$ 47,152	\$ 0.41	2.1%	\$ 3,663	8.4%
23	9-12 Math	\$ 19.17	\$ 42,398	\$ 19.57	\$ 45,969	\$ 0.40	2.1%	\$ 3,571	8.4%
23.1	9-12 Math Team	\$ 2.58	\$ 5,718	\$ 2.64	\$ 6,199	\$ 0.05	2.1%	\$ 481	8.4%
24	9-12 Science	\$ 48.13	\$ 106,457	\$ 49.14	\$ 115,425	\$ 1.01	2.1%	\$ 8,968	8.4%
25	9-12 Social Studies	\$ 19.67	\$ 43,509	\$ 20.08	\$ 47,174	\$ 0.41	2.1%	\$ 3,665	8.4%
25.1	9-12 Debate & Comp Speech	\$ 34.98	\$ 77,365	\$ 35.71	\$ 83,882	\$ 0.73	2.1%	\$ 6,517	8.4%
	LHS Total	\$ 243.83	\$ 564,198	\$ 248.95	\$ 599,278	\$ 3.37	2.1%	\$ 35,080	6.2%

K-12 Program Per-Pupil & Consumer Price Index (CPI) Adjustment Detail

K-12 Department Expense Budget		FY19 Budget		FY20 Budget		\$ Incr.	% Incr.	\$ Incr.	% Incr.
Line	School/Dept	PPE	Expense Budget	PPE	Expense Budget	PPE		Expense Budget	
29	K-12 Curriculum	\$ 84.83	\$ 613,337	\$ 84.83	\$ 619,534	\$ -	0.0%	\$ 6,197	1.0%
30	K-12 Library Media	\$ 28.01	\$ 202,534	\$ 28.01	\$ 225,232	\$ -	0.0%	\$ 22,698	11.2%
31	K-12 Technology		\$ 631,952	\$ -	\$ 622,952	\$ -	0.0%	\$ (9,000)	-1.4%
32	K-12 English Learner Education	\$ 5.26	\$ 42,012	\$ 5.26	\$ 57,512	\$ 0.00	0.0%	\$ 15,500	36.9%
33	K-12 PE/Wellness	\$ 11.03	\$ 79,740	\$ 11.03	\$ 81,196	\$ -	0.0%	\$ 1,456	1.8%
34	K-12 Visual Arts	\$ 13.06	\$ 94,433	\$ 13.06	\$ 96,157	\$ -	0.0%	\$ 1,724	1.8%
35	K-12 Performing Arts	\$ 15.14	\$ 109,492	\$ 15.14	\$ 177,040	\$ -	0.0%	\$ 67,548	61.7%
36	K-12 Athletics	\$ 21.74	\$ 157,183	\$ 21.74	\$ 175,053	\$ -	0.0%	\$ 17,870	11.4%
37	Early Childhood Program	\$ 11.04	\$ 79,820	\$ 11.04	\$ 81,278	\$ -	0.0%	\$ 1,458	1.8%
38	Health Services	\$ 5.82	\$ 42,086	\$ 5.82	\$ 42,854	\$ -	0.0%	\$ 768	1.8%
39.1	K-5 Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
39.2	6-8 Counseling	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
39.3	9-12 Counseling	\$ 2.45	\$ 17,735	\$ 2.45	\$ 18,058	\$ -	0.0%	\$ 323	1.8%
39.4	K-12 Counseling	\$ 8.86	\$ 64,081	\$ 8.86	\$ 80,251	\$ -	0.0%	\$ 16,170	25.2%
40.1	K-5 Special Education	\$ 7.67	\$ 70,469	\$ 7.67	\$ 70,469	\$ -	0.0%	\$ -	0.0%
40.2	6-8 Special Education	\$ 5.05	\$ 36,510	\$ 5.05	\$ 37,176	\$ -	0.0%	\$ 666	1.8%
40.3	9-12 Special Education	\$ 5.14	\$ 37,197	\$ 5.14	\$ 37,876	\$ -	0.0%	\$ 679	1.8%
40.4	PreK-22 Special Education	\$ 18.79	\$ 221,555	\$ 18.79	\$ 225,000	\$ -	0.0%	\$ 3,445	1.6%
43	Special Educ. Consultants	\$ -	\$ 606,688	\$ -	\$ 606,688	\$ -	0.0%	\$ -	0.0%
45	Print Center	\$ 45.51	\$ 340,079	\$ 45.51	\$ 300,079	\$ -	0.0%	\$ (40,000)	-11.8%
46	Legal Services	\$ -	\$ 192,074	\$ -	\$ 192,074	\$ -	0.0%	\$ -	0.0%
48.1	School Committee	\$ -	\$ 19,692	\$ -	\$ 19,692	\$ -	0.0%	\$ -	0.0%
48.2	Superintendent	\$ -	\$ 210,749	\$ -	\$ 260,749	\$ -	0.0%	\$ 50,000	23.7%
48.3	Finance and Operations	\$ -	\$ 98,743	\$ -	\$ 98,743	\$ -	0.0%	\$ -	0.0%
48.4	Human Resources	\$ -	\$ 315,928	\$ -	\$ 285,928	\$ -	0.0%	\$ (30,000)	-9.5%
56	Telephone	\$ -	\$ 80,960	\$ -	\$ 80,960	\$ -	0.0%	\$ -	0.0%
Total K-12 Departments			\$ 4,365,049		\$ 4,492,551			\$ 127,502	2.9%
Overall Total								\$ 187,116	



Lexington Public Schools
FY 2020 Superintendent's Recommended Budget

Expense Budget Detail

Line	Program	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget (adj)	FY20 Request	Change	% Change
1	Bowman	\$ 52,011	\$ 73,610	\$ 67,934	\$ 74,395	\$ 73,111	\$ (1,284)	-1.7%
2	Bridge	\$ 44,112	\$ 67,100	\$ 69,362	\$ 76,035	\$ 72,698	\$ (3,337)	-4.4%
3	Estabrook	\$ 42,177	\$ 54,490	\$ 86,782	\$ 73,385	\$ 75,684	\$ 2,299	3.1%
4	Fiske	\$ 45,372	\$ 52,842	\$ 59,392	\$ 63,035	\$ 61,115	\$ (1,920)	-3.0%
5	Harrington	\$ 45,293	\$ 44,375	\$ 83,289	\$ 68,655	\$ 64,485	\$ (4,170)	-6.1%
6	Hastings	\$ 38,349	\$ 49,630	\$ 17,180	\$ 59,616	\$ 143,894	\$ 84,278	141.4%
7	Clarke	\$ 32,960	\$ 41,560	\$ 60,447	\$ 48,597	\$ 50,636	\$ 2,039	4.2%
8	Diamond	\$ 27,428	\$ 40,396	\$ 56,095	\$ 45,232	\$ 47,744	\$ 2,512	5.6%
9	Lexington High School	\$ 146,074	\$ 160,233	\$ 190,228	\$ 209,589	\$ 214,800	\$ 5,211	2.5%
10	K-5 Literacy	\$ 218,531	\$ 247,431	\$ 168,726	\$ 212,403	\$ 142,961	\$ (69,442)	-32.7%
11	K-5 Math	\$ 76,625	\$ 82,565	\$ 76,755	\$ 85,356	\$ 83,668	\$ (1,688)	-2.0%
12	K-5 Science	\$ 34,637	\$ 41,830	\$ 79,834	\$ 54,912	\$ 52,173	\$ (2,739)	-5.0%
13	K-5 Social Studies	\$ 22,741	\$ 35,951	\$ 41,587	\$ 32,684	\$ 39,238	\$ 6,554	20.1%
14	6-8 English/Lang Arts	\$ 36,125	\$ 35,260	\$ 38,748	\$ 42,364	\$ 44,423	\$ 2,059	4.9%
16	6-8 World Language	\$ 45,596	\$ 45,086	\$ 49,738	\$ 52,535	\$ 55,088	\$ 2,553	4.9%
17	6-8 Math	\$ 107,114	\$ 110,028	\$ 31,475	\$ 33,858	\$ 35,503	\$ 1,645	4.9%
18	6-8 Science	\$ 62,071	\$ 66,733	\$ 123,320	\$ 73,473	\$ 77,044	\$ 3,571	4.9%
19	6-8 Social Studies	\$ 24,975	\$ 29,566	\$ 28,173	\$ 33,005	\$ 34,609	\$ 1,604	4.9%
21	9-12 English	\$ 31,505	\$ 32,627	\$ 34,912	\$ 35,673	\$ 38,677	\$ 3,004	8.4%
22	9-12 World Language	\$ 39,318	\$ 41,450	\$ 44,873	\$ 43,489	\$ 47,152	\$ 3,663	8.4%
23	9-12 Math	\$ 65,472	\$ 39,807	\$ 43,661	\$ 42,398	\$ 45,969	\$ 3,571	8.4%
23.1	9-12 Math Team	\$ 4,892	\$ 5,555	\$ 5,318	\$ 5,718	\$ 6,199	\$ 481	8.4%
24	9-12 Science	\$ 95,288	\$ 101,730	\$ 100,775	\$ 106,457	\$ 115,425	\$ 8,968	8.4%
25	9-12 Social Studies	\$ 44,747	\$ 41,583	\$ 41,891	\$ 43,509	\$ 47,174	\$ 3,665	8.4%
25.1	Debate & Competitive Speech	\$ 65,194	\$ 73,975	\$ 75,642	\$ 77,365	\$ 83,882	\$ 6,517	8.4%
29	K-12 Curriculum	\$ 427,256	\$ 425,797	\$ 520,776	\$ 613,337	\$ 616,534	\$ 3,197	0.5%
30	K-12 Library Media Program	\$ 174,308	\$ 187,609	\$ 193,783	\$ 202,534	\$ 225,232	\$ 22,698	11.2%
31	K-12 Technology	\$ 486,627	\$ 656,471	\$ 604,645	\$ 631,951	\$ 622,951	\$ (9,000)	-1.4%
32	K-12 English Learner Education	\$ 32,368	\$ 38,413	\$ 37,561	\$ 42,012	\$ 57,512	\$ 15,500	36.9%
33	K-12 PE/Wellness	\$ 71,682	\$ 73,865	\$ 76,582	\$ 79,740	\$ 81,196	\$ 1,456	1.8%
34	K-12 Visual Arts	\$ 83,741	\$ 85,057	\$ 91,867	\$ 94,433	\$ 96,157	\$ 1,724	1.8%
35	K-12 Performing Arts	\$ 88,226	\$ 96,388	\$ 107,653	\$ 109,492	\$ 177,040	\$ 67,548	61.7%
36	K-12 Athletics	\$ 138,662	\$ 151,007	\$ 188,682	\$ 157,183	\$ 175,053	\$ 17,870	11.4%
37	Early Childhood Education	\$ 79,189	\$ 49,668	\$ 45,562	\$ 79,820	\$ 81,278	\$ 1,458	1.8%
38	Health Services	\$ 20,895	\$ 22,116	\$ 41,769	\$ 42,086	\$ 42,854	\$ 768	1.8%
39.3	9-12 Counseling	\$ 15,832	\$ 14,027	\$ 19,852	\$ 17,735	\$ 18,058	\$ 323	1.8%
39.4	K-12 Counseling	\$ 61,845	\$ 83,073	\$ 47,393	\$ 64,081	\$ 80,251	\$ 16,170	25.2%
40.1	K-5 Special Education	\$ 50,226	\$ 52,160	\$ 38,532	\$ 70,469	\$ 71,219	\$ 750	1.1%
40.2	6-8 Special Education	\$ 23,810	\$ 17,099	\$ 16,389	\$ 36,510	\$ 37,176	\$ 666	1.8%
40.3	9-12 Special Education	\$ 25,373	\$ 8,851	\$ 13,760	\$ 37,197	\$ 37,876	\$ 679	1.8%
40.4	PreK-22 Special Education	\$ 88,213	\$ 101,727	\$ 114,258	\$ 221,555	\$ 225,109	\$ 3,554	1.6%
41	Tuition	\$ 5,286,658	\$ 5,027,778	\$ 5,471,769	\$ 7,037,180	\$ 7,319,617	\$ 282,437	4.0%
42	Transportation: Special Education	\$ 1,480,637	\$ 1,636,793	\$ 1,763,418	\$ 2,064,920	\$ 2,064,920	\$ -	0.0%
42.1	Transportation: Homeless	\$ 32,795	\$ 46,175	\$ 6,034	\$ 20,000	\$ 20,000	\$ -	0.0%
43	Special Educ. Consultants	\$ 252,442	\$ 642,774	\$ 658,006	\$ 606,688	\$ 628,539	\$ 21,851	3.6%
44	Transportation: Regular Education	\$ 1,453,070	\$ 1,846,217	\$ 2,061,163	\$ 2,117,282	\$ 2,167,282	\$ 50,000	2.4%
45	Print Center	\$ 326,839	\$ 306,493	\$ 316,216	\$ 340,079	\$ 300,079	\$ (40,000)	-11.8%
46	Legal Services	\$ 232,583	\$ 134,698	\$ 103,643	\$ 192,074	\$ 192,074	\$ -	0.0%
47	Teacher Substitutes	\$ 65,923	\$ 272,612	\$ 215,695	\$ -	\$ -	\$ -	
48.1	School Committee	\$ 23,949	\$ 11,733	\$ 29,666	\$ 19,692	\$ 19,692	\$ -	0.0%
48.2	Superintendent	\$ 127,705	\$ 160,801	\$ 209,492	\$ 210,749	\$ 263,749	\$ 53,000	25.1%
48.3	Finance and Operations	\$ 79,027	\$ 56,417	\$ 95,965	\$ 98,743	\$ 98,743	\$ -	0.0%
48.4	Human Resources	\$ 280,599	\$ 265,991	\$ 304,922	\$ 315,928	\$ 285,928	\$ (30,000)	-9.5%
56	Telephone	\$ 45,678	\$ 43,772	\$ 56,601	\$ 80,960	\$ 80,960	\$ -	0.0%
58	Prior Year Unpaid Bills	\$ 49,766	\$ 50,000	\$ 60,000	\$ -	\$ -	\$ -	
60	Emergency Planning & Training	\$ 5,342	\$ 43,371	\$ 6,448	\$ 10,000	\$ 10,000	\$ -	0.0%
61	Facility Improvements	\$ -	\$ 66,336	\$ 23,318	\$ 100,000	\$ 177,000	\$ 77,000	77.0%
Grand Total		\$ 13,059,904	\$ 14,290,702	\$ 15,217,557	\$ 17,408,168	\$ 18,027,431	\$ 619,263	3.56%