

AGENDA ITEM SUMMARY

LEXINGTON SCHOOL COMMITTEE MEETING

TODAY'S DATE: March 8, 2017

ITEM NUMBER:
LEAVE BLANK

REQUESTED MEETING DATE: March 22, 2017

AGENDA ITEM TITLE: Fiscal Year 2017 Second Quarter Financial Report

PRESENTER:

Ian Dailey, Assistant Superintendent for Finance and Operations

SUMMARY:

The School Department currently projects a surplus of \$1,699,669 from the approved Fiscal Year 2016-17 Budget. This represents a surplus of approximately 1.8% of the total School Department budget. \$1,762,577 of the total projected surplus resides in the Salary & Wages portion of the budget while a deficit of \$62,908 resides in the expense portion of the budget. This is summarized in the table below:

Table 1

Appropriation Summary	FY 2017 Budget	Transfers/ Adjustments	FY 2017 Budget (adj)	YTD Expended	YTD Encumbered	Favorable/ (Unfavorable)
Salary and Wages	\$ 81,785,398	\$ 1,256,382	\$ 83,041,780	\$45,506,919	\$ 35,772,284	\$ 1,762,577
Expenses	\$ 15,507,901	\$ (1,256,382)	\$ 14,251,519	\$ 8,039,876	\$ 6,274,551	\$ (62,908)
Total 1100 Lexington Public Schools	\$ 97,293,299	\$ -	\$ 97,293,299	\$53,546,795	\$ 42,046,835	\$ 1,699,669

Description of Activities – Salaries & Wages:

A detailed table outlining the projected savings in the Salaries & Wages portion of the School Department budget can be found attached to this item. The Fiscal Year 2016-17 budget surplus is largely derived from four main factors: savings experienced from turnover in staff, gaps in positions being filled due to turnover, leaves of absence, and improved planning/budgeting for required positions to deliver services.

Salary Differential

In Fiscal Year 2016-17, \$1,000,000 was included as a budget offset estimated to capture savings that would be generated during the implementation of the budget year. The turnover in staff experienced from last November 2015 when the budget was set to this March 2017 exceeded budgeted levels triggering projected savings in this Financial Report.

Vacancies

When positions are vacated during the year, there is often savings generated. This is a function of the lag in receiving a resignation and the time it takes to actually fill that position. The Second Quarter Financial Report assumes all vacancies are filled for the balance of the school year. At the time of generating this report, there are approximately 19.45 FTE in vacant positions.

Leaves of Absence

Thus far in the Fiscal Year 2016-17, approximately 58.0 FTEs are noted as either on an approved leave of absence or have an upcoming approved leave of absence. While a substitute is often required, creating a long-term substitute cost impact, the cost of substitutes is often less than the original teacher on the leave of absence, which generates savings. This savings is greater, the longer the leave of absence, particularly when they span a majority of the school year.

General Budgetary Management/Budget to Actual Variances

Improvements in the budget development and budget administration process have yielded additional savings to the District when implementing the budget. After the adoption of prior budgets, additional position requests were made and approved for various reasons throughout the budget year. These positions had been approved on a one-year basis and re-evaluated as part of the coming year's budget development process. At this time, the budget is only exceeded by 1.23 FTE, most largely associated with Overmax Aides in the elementary schools. In years prior, budgeted FTE levels could be exceeded by as much as 25.0+ FTE.

Improvements in the budget planning process, coupled with improvements in the administration and execution of the budget year, have resulted in additional savings.

Description of Activities – Expenses:

The Second Quarter Financial Report, as in years past, assumes that all program budgets will be fully expended. A detailed review is conducted on major system-wide budget lines such as Special Education Consultants, Special Education Out-of-District Tuition, Transportation, Legal Services, and Teacher Substitutes.

A summary table of this activity can be seen below:

Table 2

Expense Budget Summary	FY17 Budget (adj)	First Quarter Projected Surplus
Building-Based Program Budgets	\$ 642,116	\$ -
K-5 Curriculum Program Budgets	\$ 373,523	\$ -
6-8 Curriculum Program Budgets	\$ 288,766	\$ -
9-12 Curriculum Program Budgets	\$ 339,427	\$ -
K-12 Curriculum Program Budgets	\$ 1,781,682	\$ -
Special Education Program Budgets	\$ 891,297	\$ (286,315)
Counseling Program Budgets	\$ 102,702	\$ -
Out of District Tuition	\$ 5,057,807	\$ 738,171
District-wide Transportation	\$ 3,407,900	\$ (263,238)
District-wide Administration	\$ 1,366,299	\$ (251,525)
Total	\$ 14,251,519	\$ (62,908)

As seen above, Special Education Out-of-District Tuition budget is projecting a surplus, largely offsetting the deficits being projected in Transportation and Administration. This will be explained in further detail in the following section.

A detailed listing of those budget areas projected to be in deficit can be found below:

Table 3

Line #	Program	FY17 Budget (approved by ATM)	Transfers/ Adjustments	FY17 Expense Budget (adj)	Adjusted YTD EXPENDED	Adjusted ENCUMBERED	FY 17 Projected Expenditures	Favorable/ (Unfavorable)
41	Tuition	\$6,506,004	-\$1,448,197	\$5,057,807	\$2,847,957	\$1,471,679	\$4,319,636	\$738,171
42	Transportation: Special Education	\$1,611,695		\$1,611,695	\$866,345	\$835,673	\$1,702,018	-\$90,323
43	Special Educ. Consultants	\$375,000	\$193,610	\$568,610	\$290,586	\$564,340	\$854,925	-\$286,315
44	Transportation: Regular Education	\$1,747,085		\$1,747,085	\$987,887	\$932,113	\$1,920,000	-\$172,915
47	Teacher Substitutes	\$0		\$0	\$98,406	\$153,119	\$251,525	-\$251,525
Grand Total		\$10,239,784	-\$1,254,587	\$8,985,197	\$5,091,181	\$3,956,924	\$9,048,105	-\$62,908

Line 41: Special Education Out-of-District Tuition

At this time, the Special Education Out-of-District Tuition budget is projecting a surplus of \$738,171. At this time, there is currently \$1.5 million in the High Risk portion of the Tuition budget. It is anticipated that some of these projected expenditures will not be realized increasing the surplus in this account. This budget is monitored closely in collaboration with Special Education on a weekly basis.

Line 42: Transportation: Special Education

At this time, there is a projected deficit of \$90,323 in the Special Education Transportation budget. A detailed review has been conducted and current encumbrances are expected to cover needs over the balance of the school year.

Line 43: Special Education Consultants

The Special Education Consultants budget is projecting a deficit of \$286,315. This is largely attributable to two positions in the District that remain unfilled and vacant. As a result, there is an offset to this deficit in the salary and wages portion of the budget. However, due to the high cost of contracting for these services it is not fully offset. The District is working diligently to find highly qualified candidates and fill these critical positions. A detailed review of these purchase orders is underway and it is expected that existing encumbrances can be lowered due to the actual level of services needed being less than encumbered.

Line 44: Transportation: Regular Education

The Regular Education Transportation budget is projecting a deficit of \$172,915. This is attributable to increases in the number of buses to accommodate growth in the program. The Fiscal Year 2016-17 was included the ability to fund 32 buses. At this time, 35 buses are in operation creating a deficit.

Line 47: Teacher Substitutes

Teacher substitutes are typically compensated through the substitute budget in the Salaries and Wages section of the budget. Occasionally, some specialized positions are unable to be filled through traditional methods, requiring a substitute to be contracted out through the expense budget. This is captured in this line and is offset through general savings in the Salaries and Wages portion of the School Department budget.

Description of Activities – Grants:

Two state grant funding sources were eliminated in Fiscal Year 2016-17. The Fiscal Year 2016-17 Massachusetts State Budget eliminated funding for the Full Day Kindergarten Enhancement Grant (Code 701) and the Academic Support Grant (Code 632). The total impact of these two grants being eliminated has an FY17 budget impact of \$182,640. Fortunately, during the

development of the Fiscal Year 2016-17 budget, funding was included for the anticipated elimination of the Full Day Kindergarten Enhancement Grant in the amount of \$177,000. Additionally, as part of the implementation of new Federal Grant Guidelines (EDGAR), a review of the IDEA Special Education Entitlement Grant was conducted. Upon evaluation, it was determined that re-allocating its use was in the best interest of the District. Rather than fund approximately 13.11 FTE under the grant, these positions will be transferred to the general fund and Special Education Out-of-District Tuitions will be funded from the grant. This re-allocation has allowed the District to better utilize this funding source. In prior years, approximately \$93,610 was spent on the grant to make Massachusetts Teachers Retirement System (MTRS) payments due to MTRS staff being funded from this grant. The re-allocation in use of the grant has allowed the District to now realize this once lost portion of the grant.

A summary table of the current Fiscal Year 2016-17 grant statuses can be seen below:

Table 4

Federal Grant Title	FY17 Budget	FY17 Award	Budget to Actual Award Difference	% Difference	FY17 Projection as of Feb 27 2017	Projected Surplus / (Deficit)
Federal Grant Title						
Title I	\$ 172,031	\$ 166,680	\$ (5,351)	-3.11%	\$ 166,680	\$ -
Title II - Part A	\$ 86,465	\$ 84,078	\$ (2,387)	-2.76%	\$ 84,078	\$ -
Title III - Formula	\$ 74,693	\$ 73,792	\$ (901)	-1.21%	\$ 73,792	\$ -
IDEA - Special Education Entitlement (94-142; 240)	\$ 1,567,873	\$ 1,636,440	\$ 68,567	4.37%	\$ 1,636,440	\$ -
Early Childhood	\$ 40,075	\$ 41,255	\$ 1,180	2.94%	\$ 41,255	\$ -
Total Federal Grants	\$ 1,941,137	\$ 2,002,245	\$ 61,108	3.15%	\$ 2,002,245	\$ -
State Grant Title						
METCO	\$ 1,488,884	\$ 1,557,604	\$ 68,720	4.62%	\$ 1,557,604	\$ -
Essential School Health	\$ 129,005	\$ 116,440	\$ (12,565)	-9.74%	\$ 116,440	\$ -
Academic Support	\$ 5,200	\$ -	\$ (5,200)	-100.00%	\$ -	\$ -
Full-Day Kindergarten	\$ 177,440	\$ -	\$ (177,440)	-100.00%	\$ -	\$ -
Special Education Program Improvement	\$ 53,340	\$ 53,340	\$ -	0.00%	\$ 53,340	\$ -
Total State Grants	\$ 1,853,869	\$ 1,727,384	\$ (126,485)	-6.82%	\$ 1,733,456	\$ -
Total Federal and State Grants	\$ 3,795,006	\$ 3,729,629	\$ (65,377)	-1.72%	\$ 3,735,701	\$ -

Description of Activities – Transfers:

In order to address re-allocated needs, the below transfers are required. A summary of all Fiscal Year 2016-17 budget transfers can be found in the table below, along with notes:

Table 5

Line #	Program	Fiscal Year 2016-17 Budget Transfers	Notes
Salaries & Wages			
Line 1	Unit A - LEA	-\$36,330	1. Funds MCAS equipment needed in K-12 Technology
Line 2	Unit A - Stipends	\$3,764	1. Fund elimination of the Academic Support Grant stipends (Code 632)
Subtotal - Salaries & Wages		-\$32,566	
Expenses			
1	Bowman	-\$1,043	1. Fund purchase with K-5 Math for instructional supplies
11	K-5 Math	\$1,043	1. Fund purchase with Bowman for instructional supplies
29	K-12 Curriculum	-\$3,764	1. Fund elimination of the Academic Support Grant stipends (Code 632)
31	K-12 Technology	\$36,330	1. Funds MCAS equipment needed in K-12 Technology
46	Legal Services	-\$15,710	1. Fund Ext. Day security enhancements at Fiske & Harrington (A-phones)
61	Facility Improvements	\$15,710	1. Fund Ext. Day security enhancements at Fiske & Harrington (A-phones)
Subtotal - Expenses		\$32,566	
Grand Total		\$ -	

WHAT ACTION (IF ANY) DO YOU WISH SCHOOL COMMITTEE TO TAKE?

- No action requested, this is a short update or a presentation of information.
- Request input and questions from the School Committee, but no vote required.
- Request formal action with a vote on a specific item.

If formal action is requested, please check one:

This item is being presented

- for the first time, with a request that the School Committee vote at a subsequent meeting
or
- with the request that the School Committee take action immediately

If formal action is requested:

Include a suggested motion or let _____ know if you need assistance preparing a motion.

SUGGESTED MOTION:

Move that the School Committee approve the transfers outlined in Table 5 of the Fiscal Year 2016-17 Second Quarter Financial Report, per School Committee Policy DBJ.

FOLLOW-UP:

AMOUNT OF TIME REQUESTED FOR THE AGENDA ITEM: 10 minutes

ATTACHMENTS:

Second Quarter Salaries and Wages Budget – Detail
Second Quarter Expenses Budget - Detail

Second Quarter Salaries and Wages Budget – Detail

Line	Category Description	FY17 FTE (ATM)	FTE Trans / Adjustments	FY17 FTE (adj)	Current FTEs (through 3/3/17 payroll)	FTE Difference - Favorable (Unfavorable)	FY17 Budget (ATM)	Budget Transfers / Adjustments	FY17 Budget (adj)	Salaries Total (through 3/3/17 payroll)	\$ Difference - Favorable (Unfavorable)	Notes (Illustrates material changes)
1	Unit A - LEA	702.21	10.49	712.70	712.41	0.29	58,296,607	1,043,153	59,339,760	\$ 56,987,232	\$ 2,352,529	1. FTE Adjustment; Grant Transfers: +1.11 FTE 2. FTE Adjustment; Internal Transfers: -0.62 FTE 3. Vacant Positions: 5.46 FTE
2	Unit A - Stipends	0.00					891,068	3,764	894,832	\$ 894,832	\$ -	
3	Unit A - Coaches	0.00					648,979		648,979	\$ 648,979	\$ -	
4	Unit D - LEA	88.87	-1.59	87.28	87.72	(0.43)	3,689,255		3,689,255	\$ 3,517,743	\$ 171,512	1. FTE Adjustment; Internal Transfers: 2.44 FTE 2. Vacant Positions: 2.44 FTE
5	Non-Union Dis. Supp./Mgns.	27.15	3.50	30.65	30.65	-	2,447,508		2,447,508	\$ 2,584,866	\$ (137,358)	1. FTE Adjustment; Internal Transfers: +3.50 FTE 2. Vacant Positions: 6.58 FTE
7	Unit C - Inst Asst./SSI/SIA	159.51	0.06	159.57	158.25	1.32	6,101,052		6,101,052	\$ 5,445,760	\$ 655,292	1. FTE Adjustment; Internal Transfers: 1.52 FTE 2. Vacant Positions: 6.58 FTE
7.1	Non-Union Hourly	9.15	5.28	14.43	15.95	(1.53)	943,186	177,000	1,120,186	\$ 878,448	\$ 241,738	
8	ABA/BCBA Instructors	3.91	0.02	3.93	3.94	(0.00)	406,069		406,069	\$ 403,342	\$ 2,727	1. FTE Adjustment; Internal Transfers: -0.02 FTE
10	Special Class Aides	6.00	-0.43	5.57	6.44	(0.87)	221,441		221,441	\$ 179,884	\$ 41,556	1. FTE Adjustment; Internal Transfers: +0.43 FTE
13	Technology Unit	16.00		16.00	16.00	-	958,717		958,717	\$ 871,677	\$ 87,040	1. FTE Adjustment; Internal Transfers: +0.06 FTE 2. Vacant Positions: 6.58 FTE
14	Central Administrators	6.00		6.00	6.00	-	1,025,130		1,025,130	\$ 1,066,464	\$ (41,334)	
15	Principals	9.00		9.00	9.00	-	1,322,684		1,322,684	\$ 1,266,142	\$ 56,542	
16	ALA - Asst. Prin/Supervisors	41.90	2.00	43.90	43.90	-	4,724,999	209,465	4,934,464	\$ 4,946,649	\$ (12,185)	1. FTE Adjustment; Grant Transfers: +2.00 FTE
17.1	Substitutes (Per-Diem)						850,210		850,210	\$ 636,263	\$ 213,947	
17.2	Substitutes (Nurses)						15,300		15,300	\$ 15,300	\$ (200)	
17.3	Substitutes (Long-Term)									\$ 815,423	\$ (815,423)	
18.1	Substitutes (Para)						50,000		50,000	\$ 65,000	\$ (15,000)	
18.2	Substitutes (Sec)						16,193		16,193	\$ 55,000	\$ (38,807)	
19	Salary Differential						(1,000,000)		(1,000,000)	\$ -	\$ (1,000,000)	
20	Grant Reduction Offset Adjustments (Salary Encumbrance)						177,000	(177,000)	-	\$ -	\$ -	
SALARIES & WAGES Total		1,069.70	19.33	1,089.03	1,090.26	(1.23)	\$ 81,785,397	\$ 1,256,382	\$ 83,041,779	\$ 81,279,203	\$ 1,762,577	

Second Quarter Expenses Budget – Detail

Line #	Program	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Budget (approved by ATM)	FY17 Budget (adj)	FY 17 Projected Expenditures	Favorable/ (Unfavorable)	Percent Spent
1	Bowman	\$ 21,912	\$ 35,757	\$ 52,011	\$74,761	\$73,717	\$73,717	\$0	100%
2	Bridge	\$ 27,346	\$ 54,246	\$ 44,112	\$74,140	\$74,140	\$74,140	\$0	100%
3	Estabrook	\$ 23,732	\$ 25,619	\$ 42,177	\$64,687	\$64,687	\$64,687	\$0	100%
4	Fiske	\$ 26,975	\$ 39,794	\$ 45,372	\$63,675	\$63,675	\$63,675	\$0	100%
5	Harrington	\$ 23,981	\$ 37,431	\$ 45,293	\$63,464	\$63,464	\$63,464	\$0	100%
6	Hastings	\$ 19,310	\$ 25,697	\$ 38,349	\$54,488	\$54,488	\$54,488	\$0	100%
7	Clarke	\$ 42,920	\$ 51,207	\$ 32,960	\$44,324	\$44,324	\$44,324	\$0	100%
8	Diamond	\$ 25,506	\$ 38,553	\$ 27,428	\$38,981	\$38,981	\$38,981	\$0	100%
9	Lexington High School	\$ 115,959	\$ 151,666	\$ 146,074	\$164,640	\$164,640	\$164,640	\$0	100%
10	K-5 Literacy	\$ 97,598	\$ 178,515	\$ 218,531	\$222,295	\$222,295	\$222,295	\$0	100%
11	K-5 Math	\$ 71,054	\$ 70,501	\$ 76,625	\$81,347	\$82,390	\$82,390	\$0	100%
12	K-5 Science	\$ 32,982	\$ 34,239	\$ 34,637	\$37,846	\$37,846	\$37,846	\$0	100%
13	K-5 Social Studies	\$ 26,240	\$ 28,618	\$ 22,741	\$30,992	\$30,992	\$30,992	\$0	100%
14	6-8 English/Lang Arts	\$ 34,745	\$ 34,411	\$ 36,125	\$37,597	\$37,597	\$37,597	\$0	100%
16	6-8 World Language	\$ 29,068	\$ 30,840	\$ 45,596	\$46,623	\$46,623	\$46,623	\$0	100%
17	6-8 Math	\$ 26,756	\$ 107,471	\$ 107,114	\$110,048	\$110,048	\$110,048	\$0	100%
18	6-8 Science	\$ 63,006	\$ 61,741	\$ 62,071	\$65,206	\$65,206	\$65,206	\$0	100%
19	6-8 Social Studies	\$ 25,876	\$ 28,063	\$ 24,975	\$29,291	\$29,291	\$29,291	\$0	100%
21	9-12 English	\$ 30,728	\$ 31,857	\$ 31,505	\$34,145	\$34,145	\$34,145	\$0	100%
22	9-12 World Language	\$ 37,063	\$ 37,745	\$ 39,318	\$41,627	\$41,627	\$41,627	\$0	100%
23	9-12 Math	\$ 106,468	\$ 68,184	\$ 65,472	\$40,582	\$40,582	\$40,582	\$0	100%
23.1	9-12 Math Team			\$ 4,892	\$5,473	\$5,473	\$5,473	\$0	100%
24	9-12 Science	\$ 84,337	\$ 88,894	\$ 95,288	\$101,900	\$101,900	\$101,900	\$0	100%
25	9-12 Social Studies	\$ 37,482	\$ 37,315	\$ 44,747	\$41,646	\$41,646	\$41,646	\$0	100%
25.1	Debate & Competitive Speech	\$ 71,361	\$ 70,618	\$ 65,194	\$74,053	\$74,053	\$74,053	\$0	100%
29	K-12 Curriculum	\$ 400,614	\$ 421,481	\$ 427,256	\$536,500	\$536,980	\$536,980	\$0	100%
30	K-12 Library Media Program	\$ 168,694	\$ 161,543	\$ 174,308	\$189,519	\$189,519	\$189,519	\$0	100%
31	K-12 Technology	\$ 658,670	\$ 493,955	\$ 486,627	\$514,194	\$587,004	\$587,004	\$0	100%
32	K-12 English Learner Education	\$ 30,112	\$ 27,450	\$ 32,368	\$35,569	\$35,569	\$35,569	\$0	100%
33	K-12 PE/Wellness	\$ 67,177	\$ 69,285	\$ 71,682	\$74,616	\$74,616	\$74,616	\$0	100%
34	K-12 Visual Arts	\$ 84,120	\$ 79,767	\$ 83,741	\$88,365	\$88,365	\$88,365	\$0	100%
35	K-12 Performing Arts	\$ 108,691	\$ 73,768	\$ 88,226	\$102,456	\$102,456	\$102,456	\$0	100%
36	K-12 Athletics	\$ 64,481	\$ 126,837	\$ 138,662	\$147,082	\$147,082	\$147,082	\$0	100%
37	Early Childhood Education	\$ 45,887	\$ 60,186	\$ 79,189	\$74,691	\$74,691	\$74,691	\$0	100%
38	Health Services	\$ 15,883	\$ 20,218	\$ 20,895	\$20,090	\$20,090	\$20,090	\$0	100%
39.1	K-5 Counseling		\$ -	\$ -	\$0	\$0	\$0	\$0	
39.2	6-8 Counseling		\$ -	\$ 28	\$0	\$0	\$0	\$0	
39.3	9-12 Counseling	\$ 12,375	\$ 13,459	\$ 15,832	\$16,595	\$16,595	\$16,595	\$0	100%
39.4	K-12 Counseling	\$ 14,343	\$ 62,365	\$ 61,845	\$74,327	\$86,107	\$86,107	\$0	100%
40.1	K-5 Special Education	\$ 89,793	\$ 49,457	\$ 50,226	\$51,905	\$51,905	\$51,905	\$0	100%
40.2	6-8 Special Education	\$ 53,256	\$ 20,428	\$ 23,810	\$34,164	\$34,164	\$34,164	\$0	100%
40.3	9-12 Special Education	\$ 13,100	\$ 9,008	\$ 25,373	\$34,807	\$34,807	\$34,807	\$0	100%
40.4	PreK-22 Special Education	\$ 136,774	\$ 107,114	\$ 88,213	\$127,121	\$127,121	\$127,121	\$0	100%
41	Tuition	\$ 4,415,327	\$ 4,736,414	\$ 5,286,658	\$6,506,004	\$5,057,807	\$4,319,636	\$738,171	85%
42	Transportation: Special Education	\$ 1,164,885	\$ 1,289,360	\$ 1,480,637	\$1,611,695	\$1,611,695	\$1,702,018	-\$90,323	106%
42.1	Transportation: Homeless	\$ 85,088	\$ 23,425	\$ 32,795	\$49,120	\$49,120	\$49,120	\$0	100%
43	Special Educ. Consultants	\$ 480,758	\$ 281,686	\$ 252,442	\$375,000	\$568,610	\$854,925	-\$286,315	150%
44	Transportation: Regular Education	\$ 1,342,058	\$ 1,481,511	\$ 1,453,070	\$1,747,085	\$1,747,085	\$1,920,000	-\$172,915	110%
45	Print Center	\$ 256,381	\$ 276,306	\$ 326,839	\$283,662	\$293,662	\$293,662	\$0	100%
46	Legal Services	\$ 250,845	\$ 219,992	\$ 232,583	\$385,507	\$254,087	\$254,087	\$0	100%
47	Teacher Substitutes	\$ 12,183	\$ 93,410	\$ 65,923	\$0	\$0	\$251,525	-\$251,525	
48	Administration	\$ 460,080	\$ 566,978	\$ -	\$0	\$0	\$0	\$0	0%
48.1	School Committee			\$ 23,949	\$19,249	\$19,249	\$19,249	\$0	100%
48.2	Superintendent			\$ 127,705	\$197,022	\$200,157	\$200,157	\$0	100%
48.3	Finance and Operations			\$ 79,027	\$96,523	\$96,523	\$96,523	\$0	100%
48.4	Human Resources			\$ 280,599	\$380,241	\$380,241	\$380,241	\$0	100%
56	Telephone	\$ 37,443	\$ 30,250	\$ 45,678	\$80,960	\$80,960	\$80,960	\$0	100%
58	Prior Year Unpaid Bills	\$ 50,000	\$ 50,000	\$ 49,766	\$0	\$0	\$0	\$0	
60	Emergency Planning & Training	\$ 17,883	\$ 518	\$ 5,342	\$10,000	\$10,000	\$10,000	\$0	100%
61	Facility Improvements	\$ 60,769	\$ -	\$ -	\$0	\$31,420	\$31,420	\$0	100%
Grand Total		\$11,700,076	\$12,215,151	\$13,059,904	\$ 15,507,901	\$ 14,251,519	\$ 14,314,427	\$ (62,908)	100%