

# AGENDA ITEM SUMMARY

## LEXINGTON SCHOOL COMMITTEE MEETING

**TODAY'S DATE:** April 12, 2017

**ITEM NUMBER:**  
**LEAVE BLANK**

**REQUESTED MEETING DATE:** April 25, 2017

**AGENDA ITEM TITLE:** Fiscal Year 2017 Third Quarter Financial Report

**PRESENTER:**

Ian Dailey, Assistant Superintendent for Finance and Operations

**SUMMARY:**

The School Department currently projects a surplus of \$1,890,503 from the approved Fiscal Year 2016-17 Budget. This represents a surplus of approximately 1.94% of the total School Department budget. \$1,930,215 of the total projected surplus resides in the Salary & Wages portion of the budget and a deficit of \$39,712 resides in the expense portion of the budget. This is summarized in the table below:

Table 1

<b>Appropriation Summary</b>	<b>FY 2017 Budget</b>	<b>Transfers/ Adjustments</b>	<b>FY 2017 Budget (adj)</b>	<b>YTD Expended</b>	<b>YTD Encumbered</b>	<b>Favorable/ (Unfavorable)</b>
Salary and Wages	\$ 81,785,398	\$ 1,256,382	\$ 83,041,780	\$ 52,100,174	\$ 29,011,391	\$ 1,930,215
Expenses	\$ 15,507,901	\$ (1,256,382)	\$ 14,251,519	\$ 8,412,357	\$ 5,878,874	\$ (39,712)
Total 1100 Lexington Public Schools	\$ 97,293,299	\$ -	\$ 97,293,299	\$ 60,512,531	\$ 34,890,265	\$ 1,890,503

**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 November 2015 when the FY17 Budget was set to 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 the position. The Third 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 17.48 FTE in vacant positions.

## Leaves of Absence

At this time in the Fiscal Year 2016-17, approximately 57 staff 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 .01 FTE. 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 Third Quarter Financial Report, as in years past, provides a current view of remaining balances based on actual expenditures and encumbrances as of March 31, 2017. Unlike the First and Second Quarter Financial Reports, the program budgets are not forecasted to be fully spent. As you can see in Table 2 we are forecasting a deficit of \$39,712.

Program budgets have \$632,440 in available funds as we enter into the last quarter of the fiscal year. We anticipate these budgets being fully expended prior to the close of the fiscal year.

Special Education Program Budgets, Out-of-District Tuition and Transportation are projecting a deficit which at this time is offset by the surplus in the program budgets.

A summary table of this activity can be seen below:

Table 2

<b>Expense Budget Summary</b>	<b>FY17 Budget (adj)</b>	<b>First Quarter Projected Surplus/ (Deficit)</b>
Building-Based Program Budgets	\$ 642,116	\$ 246,594
K-5 Curriculum Program Budgets	\$ 373,523	\$ 8,957
6-8 Curriculum Program Budgets	\$ 288,766	\$ 42,156
9-12 Curriculum Program Budgets	\$ 339,427	\$ 105,822
K-12 Curriculum Program Budgets	\$ 1,781,682	\$ 228,912
Special Education Program Budgets	\$ 891,297	\$ (203,453)
Counseling Program Budgets	\$ 102,702	\$ 17,293
Out of District Tuition	\$ 5,057,807	\$ (294,035)
District-wide Transportation	\$ 3,407,900	\$ (213,549)
District-wide Administration	\$ 1,366,299	\$ 21,593
<b>Total</b>	<b>\$ 14,251,519</b>	<b>\$ (39,712)</b>

The change in the projection for Out of District Tuition is due largely to a shift in the funding source for the expenditure. 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 detailed listing of those budget areas projected to be in deficit can be found below:

Table 3

Line #	Program	FY17 Budget (approved by ATM)	Adjustments to report	FY17 Budget (adj)	Adjusted YTD EXPENDED	Adjusted ENCUMBERED	FY 17 Projected Expenditures	Favorable/ (Unfavorable)
41	Tuition	\$6,506,004	-\$1,448,197	\$5,057,807	\$2,924,884	\$2,426,958	\$5,351,841	-\$294,035
42	Transportation: Special Education	\$1,611,695	\$0	\$1,611,695	\$947,173	\$707,762	\$1,654,934	-\$43,239
43	Special Educ. Consultants	\$375,000	\$193,610	\$568,610	\$302,022	\$570,879	\$872,901	-\$304,291
44	Transportation: Regular Education	\$1,747,085	\$0	\$1,747,085	\$987,887	\$932,113	\$1,920,000	-\$172,915
47	Teacher Substitutes	\$0	\$0	\$0	\$113,519	\$146,421	\$259,940	-\$259,940

**Line 41: Special Education Out-of-District Tuition**

The Special Education Out-of-District Tuition budget is projecting a deficit of \$294,035. At this time, there is currently \$1.3 million in the High Risk portion of the Tuition budget. It is anticipated that some of these projected expenditures will not be realized which will offset some of the deficit. This budget is monitored closely in collaboration with Special Education on a weekly basis. There was a shift in funding for OOD Tuitions. In past years the district has exhausted the Circuit Breaker award prior to utilizing the general fund operating budget.

The state special education reimbursement program, commonly known as the circuit breaker program, was started in FY04 to provide additional state funding to districts for high-cost special education students. These funds may be expended by the school committee in the year received or in the following fiscal year for any special education- related purposes.

The Lexington Public Schools uses the current year circuit breaker award to offset the current year budget. This does not allow for budget certainty as claims and reimbursement rates change significantly from year to year. Over the next three years we will work toward having the full circuit breaker award available for the future budget year thus achieving budget certainty with regard to circuit breaker.

Our current circuit breaker award is \$3,324,084 of which we plan to roll forward approximately \$1.1M for use in FY18.

**Line 42: Transportation: Special Education**

At this time, there is a projected deficit of \$43,239 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 \$304,291. 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

	FY17 Budget	FY17 Award	Budget to Actual Award Difference	% Difference	FY17 Projection as of Mar 31 2017	Projected Surplus / (Deficit)
<b>Federal Grant Title</b>						
Title I	\$ 172,031	\$ 166,680	\$ (5,351)	-3.11%	\$ 166,680	\$ -
Title II - Part A	\$ 86,465	\$ 84,624	\$ (1,841)	-2.13%	\$ 84,624	\$ -
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	\$ -
<b>Total Federal Grants</b>	<b>\$ 1,941,137</b>	<b>\$ 2,002,791</b>	<b>\$ 61,654</b>	<b>3.18%</b>	<b>\$ 2,002,791</b>	<b>\$ -</b>
<b>State Grant Title</b>						
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	\$ -
<b>Total State Grants</b>	<b>\$ 1,853,869</b>	<b>\$ 1,727,384</b>	<b>\$ (126,485)</b>	<b>-6.82%</b>	<b>\$ 1,733,456</b>	<b>\$ -</b>
<b>Total Federal and State Grants</b>	<b>\$ 3,795,006</b>	<b>\$ 3,730,175</b>	<b>\$ (64,831)</b>	<b>-1.71%</b>	<b>\$ 3,736,247</b>	<b>\$ -</b>

**Description of Activities – Transfers:**

None at this time.

**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:**

**FOLLOW-UP:**

**AMOUNT OF TIME REQUESTED FOR THE AGENDA ITEM:** 10 minutes

**ATTACHMENTS:**

Third Quarter Salaries and Wages Budget – Detail

Third Quarter Expenses Budget - Detail

## Third Quarter Salaries and Wages Budget – Detail

Line	Category Description	FY17 FTE (ATM)	FTE Trans / Adjustments	FY17 FTE (adj)	Current FTEs (through 3/31/17 payroll)	FTE Difference - Favorable (Unfavorable)	FY17 Budget (ATM)	Budget Transfers / Adjustments	FY17 Budget (adj)	Salaries Total (through 3/31/17 payroll)	\$ Difference - Favorable (Unfavorable)	Notes (Illustrates material changes)
1	Unit A - LEA	702.21	10.49	712.70	710.15	2.55	58,296,607	1,043,153	59,339,760	\$ 56,897,367	\$ 2,442,394	1. FTE Adjustment; Grant Transfers: +11.11 FTE 2. FTE Adjustment; Internal Transfers: -0.62 FTE 3. Vacant Positions: 4.70 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	-0.59	88.28	88.61	(0.33)	3,689,255		3,689,255	\$ 3,518,845	\$ 170,410	1. FTE Adjustment; Internal Transfers: -1.41 FTE 2. Vacant Positions: 2.37 FTE
5	Non-Union Dis. Supp./Mgrs.	27.15	3.50	30.65	30.65	-	2,447,508		2,447,508	\$ 2,575,874	\$ (128,366)	1. FTE Adjustment; Internal Transfers: +3.50 FTE
7	Unit C - Inst Asst/SSJ/SIA	159.51	-0.94	158.57	158.63	(0.07)	6,101,052		6,101,052	\$ 5,375,835	\$ 725,217	1. FTE Adjustment; Internal Transfers: -0.94 FTE 2. Vacant Positions: 6.65 FTE
7.1	Non-Union Hourly	9.15	5.28	14.43	15.70	(1.27)	943,186	177,000	1,120,186	\$ 880,312	\$ 239,874	1. FTE Adjustment; Grant Transfers: +6.24 FTE 2. FTE Adjustment; Internal Transfers: -0.96 FTE 3. Vacant Positions: 0.76 FTE 4. Supplemental Positions: 1.52 FTE
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	\$ 178,604	\$ 42,837	1. FTE Adjustment; Internal Transfers: -0.43 FTE
13	Technology Unit	16.00		16.00	16.00	-	958,717		958,717	\$ 844,185	\$ 114,532	1. Vacant Positions: 3.00 FTE
14	Central Administrators	6.00		6.00	6.00	-	1,025,130		1,025,130	\$ 1,060,140	\$ (35,010)	
15	Principals	9.00		9.00	9.00	-	1,322,684		1,322,684	\$ 1,262,842	\$ 59,842	
16	ALA - Asst Prin/Supervisors	41.90	2.00	43.90	43.90	-	4,724,999	209,465	4,934,464	\$ 4,947,339	\$ (12,876)	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	\$ 15,500	\$ (200)	
17.3	Substitutes (Long-Term)									\$ 861,306	\$ (861,306)	
18.1	Substitutes (Para)						50,000		50,000	\$ 55,000	\$ (5,000)	
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						177,000	(177,000)		\$ -	\$ -	
	Adjustments (Salary Encumbrance)									\$ -	\$ -	
	<b>SALARIES &amp; WAGES Total</b>	<b>1,069.70</b>	<b>19.33</b>	<b>1,089.03</b>	<b>1,089.02</b>	<b>0.01</b>	<b>\$ 81,785,997</b>	<b>\$ 1,256,382</b>	<b>\$ 83,041,779</b>	<b>\$ 81,111,564</b>	<b>\$ 1,930,215</b>	

Third 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	\$42,823	\$30,894	58%
2	Bridge	\$ 27,346	\$ 54,246	\$ 44,112	\$74,140	\$74,140	\$40,594	\$33,546	55%
3	Estabrook	\$ 23,732	\$ 25,619	\$ 42,177	\$64,687	\$64,687	\$30,159	\$34,528	47%
4	Fiske	\$ 26,975	\$ 39,794	\$ 45,372	\$63,675	\$63,675	\$45,653	\$18,022	72%
5	Harrington	\$ 23,981	\$ 37,431	\$ 45,293	\$63,464	\$63,464	\$31,441	\$32,023	50%
6	Hastings	\$ 19,310	\$ 25,697	\$ 38,349	\$54,488	\$54,488	\$20,750	\$33,737	38%
7	Clarke	\$ 42,920	\$ 51,207	\$ 32,960	\$44,324	\$44,324	\$32,516	\$11,808	73%
8	Diamond	\$ 25,506	\$ 38,553	\$ 27,428	\$38,981	\$38,981	\$25,344	\$13,637	65%
9	Lexington High School	\$ 115,959	\$ 151,666	\$ 146,074	\$164,640	\$164,640	\$126,242	\$38,398	77%
10	K-5 Literacy	\$ 97,598	\$ 178,515	\$ 218,531	\$222,295	\$222,295	\$220,544	\$1,751	99%
11	K-5 Math	\$ 71,054	\$ 70,501	\$ 76,625	\$81,347	\$82,390	\$77,538	\$4,852	94%
12	K-5 Science	\$ 32,982	\$ 34,239	\$ 34,637	\$37,846	\$37,846	\$36,773	\$1,074	97%
13	K-5 Social Studies	\$ 26,240	\$ 28,618	\$ 22,741	\$30,992	\$30,992	\$29,712	\$1,280	96%
14	6-8 English/Lang Arts	\$ 34,745	\$ 34,411	\$ 36,125	\$37,597	\$37,597	\$33,284	\$4,313	89%
16	6-8 World Language	\$ 29,068	\$ 30,840	\$ 45,596	\$46,623	\$46,623	\$34,012	\$12,612	73%
17	6-8 Math	\$ 26,756	\$ 107,471	\$ 107,114	\$110,048	\$110,048	\$99,526	\$10,522	90%
18	6-8 Science	\$ 63,006	\$ 61,741	\$ 62,071	\$65,206	\$65,206	\$50,867	\$14,339	78%
19	6-8 Social Studies	\$ 25,876	\$ 28,063	\$ 24,975	\$29,291	\$29,291	\$28,922	\$370	99%
21	9-12 English	\$ 30,728	\$ 31,857	\$ 31,505	\$34,145	\$34,145	\$28,331	\$5,814	83%
22	9-12 World Language	\$ 37,063	\$ 37,745	\$ 39,318	\$41,627	\$41,627	\$33,565	\$8,062	81%
23	9-12 Math	\$ 106,468	\$ 68,184	\$ 65,472	\$40,582	\$40,582	\$36,194	\$4,389	89%
23.1	9-12 Math Team			\$ 4,892	\$5,473	\$5,473	\$5,555	-\$82	101%
24	9-12 Science	\$ 84,337	\$ 88,894	\$ 95,288	\$101,900	\$101,900	\$27,945	\$73,954	27%
25	9-12 Social Studies	\$ 37,482	\$ 37,315	\$ 44,747	\$41,646	\$41,646	\$27,962	\$13,685	67%
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	\$409,874	\$127,106	76%
30	K-12 Library Media Program	\$ 168,694	\$ 161,543	\$ 174,308	\$189,519	\$189,519	\$149,903	\$39,616	79%
31	K-12 Technology	\$ 658,670	\$ 493,955	\$ 486,627	\$514,194	\$587,004	\$550,059	\$36,945	94%
32	K-12 English Learner Education	\$ 30,112	\$ 27,450	\$ 32,368	\$35,569	\$35,569	\$35,336	\$233	99%
33	K-12 PE/Wellness	\$ 67,177	\$ 69,285	\$ 71,682	\$74,616	\$74,616	\$74,101	\$515	99%
34	K-12 Visual Arts	\$ 84,120	\$ 79,767	\$ 83,741	\$88,365	\$88,365	\$78,048	\$10,317	88%
35	K-12 Performing Arts	\$ 108,691	\$ 73,768	\$ 88,226	\$102,456	\$102,456	\$88,277	\$14,178	86%
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	\$46,256	\$28,435	62%
38	Health Services	\$ 15,883	\$ 20,218	\$ 20,895	\$20,090	\$20,090	\$20,089	\$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	\$12,544	\$4,051	76%
39.4	K-12 Counseling	\$ 14,343	\$ 62,365	\$ 61,845	\$74,327	\$86,107	\$72,865	\$13,242	85%
40.1	K-5 Special Education	\$ 89,793	\$ 49,457	\$ 50,226	\$51,905	\$51,905	\$42,215	\$9,690	81%
40.2	6-8 Special Education	\$ 53,256	\$ 20,428	\$ 23,810	\$34,164	\$34,164	\$15,812	\$18,351	46%
40.3	9-12 Special Education	\$ 13,100	\$ 9,008	\$ 25,373	\$34,807	\$34,807	\$8,880	\$25,926	26%
40.4	PreK-22 Special Education	\$ 136,774	\$ 107,114	\$ 88,213	\$127,121	\$127,121	\$108,686	\$18,435	85%
41	Tuition	\$ 4,415,327	\$ 4,736,414	\$ 5,286,658	\$6,506,004	\$5,057,807	\$5,351,841	-\$294,035	106%
42	Transportation: Special Education	\$ 1,164,885	\$ 1,289,360	\$ 1,480,637	\$1,611,695	\$1,611,695	\$1,654,934	-\$43,239	103%
42.1	Transportation: Homeless	\$ 85,088	\$ 23,425	\$ 32,795	\$49,120	\$49,120	\$46,515	\$2,605	95%
43	Special Educ. Consultants	\$ 480,758	\$ 281,686	\$ 252,442	\$375,000	\$568,610	\$872,901	-\$304,291	154%
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	\$163,832	\$90,254	64%
47	Teacher Substitutes	\$ 12,183	\$ 93,410	\$ 65,923	\$0	\$0	\$259,940	-\$259,940	
48	Administration	\$ 460,080	\$ 566,978	\$ -	\$0	\$0	\$0	\$0	0%
48.1	School Committee			\$ 23,949	\$19,249	\$19,249	\$15,440	\$3,810	80%
48.2	Superintendent			\$ 127,705	\$197,022	\$200,157	\$177,347	\$22,810	89%
48.3	Finance and Operations			\$ 79,027	\$96,523	\$96,523	\$60,577	\$35,945	63%
48.4	Human Resources			\$ 280,599	\$380,241	\$380,241	\$299,279	\$80,962	79%
56	Telephone	\$ 37,443	\$ 30,250	\$ 45,678	\$80,960	\$80,960	\$39,238	\$41,722	48%
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	\$3,971	\$6,029	40%
61	Facility Improvements	\$ 60,769	\$ -	\$ -	\$0	\$31,420	\$31,420	\$0	100%
<b>Grand Total</b>		<b>\$11,700,076</b>	<b>\$12,215,151</b>	<b>\$13,059,904</b>	<b>\$ 15,507,901</b>	<b>\$ 14,251,519</b>	<b>\$ 14,291,231</b>	<b>\$ (39,712)</b>	<b>100%</b>