

1. Pg. 44 – Enrollment & Staffing

You are increasing 2 FTEs could you do as follows:

Hawley Grade 2 – 3 classes of 22. I know this goes over your guidelines of 20 but only for one year. When the 2nd grade class moves to grade three with the parameters changing to 25 per class we will be below the guideline.

HOM Grade 4 – 2 classes of 26. Once again a one-year situation. In the upcoming years the class sizes would fit as they move up.

We worked very hard to maintain class size guidelines, as these are critical to teaching and learning, as well as facilitating academic improvements for all learners. Last year, the BOE agreed, for example, that Kindergarten class sizes should be set between 15-18 students, since these are our youngest learners who are just entering the school system. To continue to raise and lower class sizes, also haphazardly impacts the number of teachers that might be needed, puts undue stress on teachers and instruction at a cost to student learning, and causes parents to question the reasoning behind decisions. In addition, we often go over guidelines by one or two after the classes are set (summer moves and changes occur) and this typically is something that cannot be changed once classes are set. Thus, no “wobble room” is left under these circumstances.

Further, teachers complain that at the lower level, even 2-3 additional students make a huge difference in addressing the number of needs that they contend with each year (504, SPED, learning needs). It sounds easy to suggest we exceed guidelines to reduce staff - but at what cost to students and staff? I am not sure we are being responsible here since we would reduce staff, then rehire the following year.

The above projection does not take into account increases for the coming years based on the Peter Prowda Enrollment Study.

We now have a 1.28% budget - more cuts would not be prudent or reasonable. This would definitely impact the climate and culture in the district as it relates to existing staff, not to mention how the parents would react to this as well (ex: having children in classrooms with 26 or more).

2. Pg. 127 – Pay to Play

Should this fee be revisited? Is \$160 a fair fee (with hockey at \$250)? Some sports are more expensive to operate than others, should they pay more? With the rising costs, in particular transportation, I think this needs to be addressed.

We worked over the entire last year's budget season on making the pay to play fees equitable across sports. This has changed twice in the last two years, and we finally moved to a flat fee of \$160. We had the tiers of pay to play - and this was challenging for parents, which prompted discussion at the BOE level. The flat fee provided appropriate funding based on an extensive needs assessment and discussion by a task force group, which included our Director of

Athletics and parents. It leveled the playing field, so to speak. We would not revisit this yet again so soon.

3. Pg. 132 – Special Ed.

As of the last financial report the contingency fund has not been used for 2019 yet. While not opposed to the contingency fund I would recommend capping it at \$100,000 total. By that I mean if you spend \$75,000 it is replenished to \$100,000.

We currently anticipate that the contingency will be completely used and exceeded for the 2019-2020 year as a result of unanticipated special education costs.

To clarify the origin and purpose of the Special Education (SPED) contingency line in the budget, it is one part of two financial tools that are used together to manage risk. One is the contingency line within each budget, and the other is the education non-lapsing fund.

The \$100,000 line was added to the 2018-19 budget for any unforeseen SPED costs due to new students coming into the district or newly identified (including tuition, transportation, teachers, paraeducators, BT's, BCBA, professional services, specialized services, equipment, supplies and materials, or any other expenses required by a student's IEP) and was based on a history of the SPED spending frequently exceeding budget (due to newly identified students and moves into district after the budget is submitted). See the SPED History of Spending. When the SPED Contingency line was added to the BOE budget in 2018, the intent was to provide a fiscally responsible means of "self-insuring" over time against unpredictable SPED costs .

The BOE resolved that any unused portion of the contingency at the conclusion of the fiscal year would be deposited into the education non-lapsing fund and earmarked for future SPED costs (see attached resolution). Clearly, \$100K would not cover the average \$420K shortfall in SPED based on experience over the last 8 years. However, it was a step in the right direction. The intent was to continue this practice until the non-lapsing education account accumulated enough earmarked SPED funds to cover shortfalls. Currently, there is \$63K earmarked for SPED in the education non-lapsing account.

4. Pg. 141 – Specialist Salaries

You note 2 elementary counselors salaries are from a grant. Are these new hires? Are there any requirements as far as how long they are kept on staff? When does the grant expire? How much is the grant and does it cover the whole \$184,000 in salary?

The counselors are not new hires and have been under grants for the last few years. We hired counselors as we believe every student at every level deserves to have these supports as needed. Counselors run 504 meetings, attend and participate in PPTs, work with individual students and their families, facilitate groups for a variety of needs (e.g., death in family, anxiety, etc.). When we seek out grants to support personnel, this does not mean we no longer need these individuals when the grants sunset. In fact, grants should be used to support needed personnel and are sought after to help offset these costs temporarily. The elementary counselors are not new, and with the development of our social/emotional program, the

counselors work to integrate Second Step lessons and early preparation for the later development of Student Success Plans (5th grade and on), which is a State requirement.

("For the school year commencing July 1, 2012, and each school year thereafter, each local and regional board of education shall create a student success plan for each student enrolled in a public school, beginning in grade six. Such student success plan shall include a student's career and academic choices in grades six to twelve, inclusive.")

Newtown Public Schools prides itself on having developed a comprehensive counseling program that meets the academic, social, and emotional needs of all students K-12. With the oversight of a Director of Counseling, staff works consistently to support staff and students so that students can be successful learners and contributors to the community-at-large. Counselors play a large role in working with staff to ensure students get the support they need when they struggle (through SRBI - Scientific Research-based Interventions), which is also required by the State of Connecticut. Counselors are a part of a school-based team that works to develop SRBI plans for students who struggle academically, socially, and emotionally.

5. Pg. 151 – Technology

Why the drop of \$25,000 in equipment? I thought this was supposed to be a static amount?

We have to continue to look at what level funding means in light of our equipment needs and changes in enrollment. We are at a 1-1 technology in our schools, and this allowed us to reduce the funding level for next year. If we reduce in other areas across the district, then it only makes sense to review the funding level in technology (based on our needs moving forward).

6. Pg. 160 – Employee Benefits

Why the increase in medical self-funded? Did we have a harsh year?

We have been very fortunate with our experiences with our combined self insurance fund for medical and dental benefits. Where many other Towns were dealing with double digit increases based on their medical claims and their funding arrangements. Ours has not exceeded 3% in the last four years and has actually declined in the two prior years. (-1.5% and -7.4%). It is accurate to say the fund has been very stable and the future funding requirements, absent any new mandates, should be in the same range as our historical experience. Our total funding requirements are currently less than they were in 2017-18. The current increase has been reviewed and approved by the Employee Benefits Management Board and our consultant as prudent in order to maintain a sufficient overall balance for the fund.

7. Pg. 157 – Provision for Salary Adjustment

The BOE adjusted this line by \$50,000, going by the savings projected for this year and in the previous 3 years it would appear there is an additional \$50,000 that could be included. Please explain why we are not capturing this.

Given that the BOF reduced the BOE budget by \$100,000, further adjustments can not be considered at this time.

8. With fluctuations in spending, is 100K enough in contingency fund?

One hundred thousand dollars per year is not enough to cover the average excess SPED costs (based on an 8 year history). The average shortfall has been \$420K. See the SPED History of Spending. However, adding the line item in 2018-19 was a step in the right direction.

Although it is not clear what the BOF intended when recently reducing the BOE budget by \$100K before submitting it to the LC, there was at least one member who thought that the line should be eliminated from the BOE budget.

(To clarify the distinction between the SPED contingency **line** in the budget and the SPED-designated monies in the education non-lapsing **fund**, there are two parts to managing risk in SPED budgeting - the contingency line item is an item budgeted each year, and the education non-lapsing fund is saved money designated specifically for SPED (currently \$63K) and carried over from one year to the next. Please see the answer to #3 for more detail about how these tools work together.)

The Town has benefited from the use of several financial tools. These tools can help in risk management. The Board of Education is able to plan better when there is consistency in the expectations and application of these tools. The implementation of both a contingency line for SPED costs and establishment of an Education Non-Lapsing Fund were tools approved by the BOF and LC that brought the BOE in alignment with some of the good financial practices that the town has been able to take advantage of – namely the use of a contingency line in the Municipal budget and the maintenance of a Capital Non-Recurring Fund. But relative to the town, the contingency line and education non-lapsing fund, as tools, are under-utilized by the BOE as can be seen by the chart below..

Contingency Planning						
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Education SPED Contingency Budget	0	0	0	0	\$100,000	\$100,000
(% of total Budget)					(0.13%)	(0.13%)

Non-recurring Fund Maintenance						
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Budgeted contribution to Education Non-lapsing Fund	\$0	\$0	\$0	\$0	\$0	\$0
Actual Contribution to Education Non-lapsing Fund	\$12,909 (0.02%)	\$2,533 (0.00%)	\$97,942 (0.13%)	\$276,038 (0.37%)	\$328,772 (0.43%)	

9. Is it really okay to reduce an Asst. Principal at HS? What about the unfunded mandates and discipline that take-up so much of their time? Isn't the Sandy Hook first grade on 12/14 entering 9th grade? Is there enough support staff for the freshmen that attended Sandy Hook School?

Yes, with the reduction in enrollment at the HS, the cut in administration at this level is warranted. In fact, in 2005 (and prior to this time), the enrollment was much higher with only two Assistant Principals. With the rising enrollment at that time and the addition later of a more rigorous teacher evaluation process, the need for a third Assistant Principal was necessary.

The mandates, such as graduation requirements and inclusion of Capstone (requirement for every student) is in place and has oversight from teachers and counselors.

In addition, a third SPED supervisor was hired (full administrator) for 9-12, along with maintaining a Dept. Chair. The supervisor is able to handle all of SPED evaluations and works

with paras there. In addition, the supervisor handles the SAIL program (2 classes) at the HS, including overseeing the staff there as well.

Further, we are moving the social worker from NMS to stay with the Sandy Hook students. This staff member has worked with these students all along and will provide another support system for this group, along with the other support personnel who exist at the HS.

10. Explain the new SAIL program. At the Middle School it and some other things were added to the budget after Dr. Rodrigue's budget - Page 194 - additions by BOE. Please explain those additions.

The SAIL program at NMS is an extension of the program that exists at NHS. The program was developed to support students who have social and emotional, as well as behavioral concerns that interfere with learning and achievement. In some cases, students with higher needs may avoid school altogether or require outside placements that have smaller settings and more individualized (or personalized) attention.

SAIL is a specialized program that is student-centered and uses an inquiry-based approach to teaching and learning. The program works to capitalize on students' strengths by using technology, hands-on activities, 1-1 instruction, counseling, and community building. High quality instruction will follow the Newtown Public Schools curriculum, unless otherwise modified by to align with the goals and objectives of a student's IEP (Individualized Educational Plan).

The Bounce Back program and Diversity programs were added as well. The Bounce Back is a trauma-informed strategy that helps support students with issues from trauma. This only requires some additional training for staff. In addition, the Diversity program needs help to fund the assembly program through Diversity.org for both the Middle and High School in order to help students begin to understand and have courageous discussions around diversity.

11. There were years where technical adjustments were made due to energy savings. Are there any updates for those areas that can be adjusted?

There were \$34,065 of technical adjustments made by the BOE on 2/4/20. \$11,570 for liability and property insurance on word that there would not be an increase for next year, \$20,000 in special education transports due to favorable bid results and \$2,495 for elimination of a national membership. A recent bid (2/20/20) for diesel and oil will produce \$11,511 in savings over budget, but in light of the BOF reduction of \$100,000 this adjustment can not be considered at this time.

12. Is it okay to reduce music and art teacher time in the elementary schools?

My editorial comment for what it's worth: Knowing how important music was to my children's education, I'm saddened to see music teachers hours chipped away at the elementary schools. (And I see there's been some public comment on this, too.) I hope the administration has done this with good foresight and that the programs and students will not suffer due to it. A few years

back, I was vocally against implementing full-day kindergarten for all students, one of the many reasons being we're doubling the K salaries, and then when dollars get tight we'll cut things like the arts and music. Well, here we are adding a K teacher for \$61,961 and removing music teacher hours for a \$53,670 savings. Have we ever gone back and studied the effects on the students, both positive and negative, of a full-day of kindergarten vs. half day? Has there ever been discussion on perhaps offering some half day kindergartens, if parents want that for their children? E.g., maybe each elementary school could offer two half day kindergarten sessions along with their full-day sessions? Not only would that give parents a choice for what is best for their very young children, but it would provide a savings of 2 full-time educators. (These were from 2 different people)

The reduction of music is due to an existing inequity in teaching loads (existed but not addressed). These teachers, depending largely on the size of a building and enrollment, do not have full teaching loads yet are considered 1.0 FTEs. The reason art was shared years back was for this very reason, and music should have been addressed at this time as well.

Adding a Kindergarten classroom teacher makes sense as we only hire staff for these positions when there is a need (and a full teaching load). This is not at the expense of an art or music teacher. Most of the music teachers had free time in their schedules based on their teaching loads, and our smaller schools only had the need for .5 positions (but these were full time staff). This was NO fault of the teachers, but it created inequities in teachers' schedules. Sharing staff not only makes sense, but it has been done in the past as well (even many years ago). The teachers will not travel within the same day, and most stay at their current buildings as they have full days. Art teachers share buildings currently. This made more sense than hiring .5 positions, which are far more difficult to fill. This is why districts share staff rather than reduce full time positions to part time.

The district made a decision for full day kindergarten based on parent feedback and educational merit. In most cases, parents had a far more difficult time finding child care for ½ day kindergarten students. Half day kindergarten would require increases in transportation as we would need to re introduce the mid day transportation schedule at all four elementaries.

The BOE has had updates and presentations from the staff in the elementary schools. They have seen the educational benefits of being able to start first grade with all students with a similar foundation in kindergarten.

13. Ref. pages 141 and 142, Why is it that we have gone from 0 Guidance staffing in the elementary schools through 2017/2018, then to 2 through the current school year, and now we are looking at 4 (with grant assistance, but after the grant is done, do we think we'll just say we don't need those positions anymore?).

Again, this relates to question 4 above and the importance of having counselors available for all students, and at every level as part of a comprehensive counseling program. The 4 counselors are not new and have been in place for the last several years. We made a commitment to fund these in the operational budget after the grants sunset. Counselors, and their work with

students and staff, are an integral part of our social/emotional programs and practices, and this includes running 504 meetings, facilitating group sessions and individualized counseling, being a part of the team that develops SRBI plans for students who struggle, and working with families. Counselors were not just brought in because we had grant funding, the program was implemented and we sought out funding to support this so that this would not burden the operating budget in any one given year.

14. What is driving the need for Guidance staffing at the elementary level?

See question 4 above.

15. Ref. page 143, What is driving the need for increased social workers at Reed Intermediate? (Again from a grant.)

These services have existed here under the NOVO grant and now are being supported through our operating budget. The need has not changed at RIS.

16. Ref. page 148, Why do we need 3 district administrators for curriculum when we had none through 2017/2018? I believe that used to be the role of the Assistant Superintendent. Is that no longer their role? What's changed?

We do not have 3 administrators for curriculum. Our Assistant Superintendent has oversight for curriculum and instruction. The new Director of Teaching and Learning works specifically with staff to ensure the level of instructional quality and adherence to the district programming and services are in place and applied consistently.

We had one Assistant Superintendent (with no other support) through 2017-18 which is highly unusual for most districts, especially districts our size. We have 7 buildings (4 different elementary schools and an added intermediate). The level of consistency and classroom level oversight is critical, especially given the higher standards required of all learners. For example, new NGSS standards (Next Generation Science Standards), the inclusion of World Language, ESL, as well as STEM programs are newer influences on education that require ongoing monitoring, evaluation, revision, and professional development. In addition, data driven decision making for staff makes a difference in being able to sustain quality educational services and to promote meaningful instructional improvements across the system. This requires ongoing training, modeling, and support.

Data and anecdotal information informed us that we had a need for a much stronger infrastructure. Much happened in Newtown at a time when other districts were preparing for changes in State mandates and new State assessments. This set our district back, and we are now fully focused on teaching and learning: setting high expectations, reviewing data to inform our instruction, making changes in literacy and math that will positively influence achievement, and ensuring we are supporting students appropriately through SRBI (Scientific Research-based Interventions) and social/emotional practices. The Director of Visual & Performing Arts and the District Director of Counseling are the other administrators included in this account beginning in 2018-19. These two positions were department heads who had their

roles and responsibilities expanded across the district to provide ongoing oversight, support, and evaluation of the fine arts/music and counseling departments.

17. (p120) Why is the district required to send students to regional magnet / vocational schools? Do families cover any portion of the out-of-district tuition? What are the criteria or selection processes for placing students in these programs?

Like other districts, we offer students the option of looking at vocational and regional magnet programs, such as the new Agriscience Program in Region 12. These are our students, and we cover tuition for them. The selection process occurs from the receiving school, not from Newtown. Students have always had a choice to attend schools outside Newtown if their interest and skills fit the criteria for the programs.

State statute requires that if a district does not have a magnet school/vocational-agriculture (vo-ag) training, it designate a school that students may attend, and pay tuition and reasonable and necessary costs of transportation.

18. (p146) Why are the St. Rose and Fraser Woods nurses counted in this headcount? Are they shared or rotational resources?

Although these are private institutions, we support these schools with medical professionals. These nurses are in the same union with our school nurses. No they are not shared or rotated as this would be difficult given the schedules and needs we have here.

State statute requires that each town or regional school district which provides health services for children attending its public schools, shall provide the same health services for children in such grades attending private nonprofit schools. The state provides limited reimbursement to districts for providing these mandated services, in our case we receive approximately \$23,000.

19. (p151-152) Are software licenses and technology contracted services in scope for the shared purchasing agent, to the extent possible?

Most of these licenses and technologies are purchased through State contracts/bids. Our Director of Technology has been masterful at acquiring needed licenses and technologies at reasonable prices. However, if something should come up that requires our Purchasing Agent services, he supports the BOE as he does the Town. He has worked mostly with our Director of Facilities and our Director of Business in negotiating contracts and putting work out to bid for projects and services (see chart).

20. How many students are outplaced / out-of-district across the full student population? As related to transportation (p174), how are the 17-20 vehicles transporting these students deployed?

On page 34 there is historical detail which demonstrates how our out of district requirements have increased. For next year we estimate 40 special ed, 17 vo ag, 12 magnet and 16 partnership students. The 17-20 vehicles are used to transport the 40 special ed students to their various placements across the state.

21. Pg 128 – Athletic expenses – What were the actuals from 2019-20 or 2018-19 as compared to the budget numbers.

2019-20 is not completed, but for 2018-19 the total expenditures for this account was \$953,311 or \$13,466 beyond what was budgeted at \$939,845.

RESOLUTION ADOPTED BY THE NEWTOWN BOE 3/20/2018

WHEREAS, The Board of Education has included a line item in the budget for Special Education Contingency; and

WHEREAS, The Board of Education recognizes that guidelines for the use of such monies should be specified; and

WHEREAS, The Board of Education policy for the Non-lapsing Education Fund, P3171.1, addresses the education non-lapsing account without addressing Special Education Contingency; therefore be it

RESOLVED, That the Special Education Contingency line item be used for unforeseen Special Education expenses that may result from students moving into the district, from court placements, from DCYS, from mediated settlements, and changes to IEPs; and be it further

RESOLVED, That the Special Education Contingency line item be used to cover additional costs that are expected to exceed the Special Education budget in total; and be it further

RESOLVED, That the Special Education Contingency line item be available for expense overages as presented to the BOE; for tuition, transportation, teachers, paraeducators, BT's, BCBA, professional services, specialized services, equipment, supplies and materials, or any other expenses required by a student's IEP; and be it further

RESOLVED, That this line item only be used for Special Education purposes for expenditures so noted above; and be it further

RESOLVED, That the Board of Education request of the Board of Finance that any balance in the Special Education Contingency line at the end of the fiscal year be deposited in the non-lapsing education fund and be designated for Special Education purposes, and that these monies retain the Special Education designation within the account; and be it further

RESOLVED, That prior to any expenditure from the non-lapsing account, the Board of Education will vote to authorize such spending, and the Board will expend these funds for such previously designated purpose except under extraordinary or emergency circumstances.

SPECIAL EDUCATION BUDGET AND EXPENDITURE HISTORY

SUMMARY BY OBJECT

OBJECT	2011-12			2012-13			2013-14			2014-15		
	APPROVED BUDGET	EXPENDED	DIFFERENCE	APPROVED BUDGET	EXPENDED	DIFFERENCE	APPROVED BUDGET	EXPENDED	DIFFERENCE	APPROVED BUDGET	EXPENDED	DIFFERENCE
111 CERTIFIED SALARIES	\$3,454,402	\$3,326,615	\$127,787	\$3,406,115	\$3,263,662	\$142,453	\$3,463,116	\$3,448,513	\$14,603	\$3,417,165	\$3,563,235	(\$146,070)
112 NON-CERTIFIED SALARIES	\$1,878,277	\$2,030,991	(\$152,714)	\$2,190,069	\$2,077,220	\$112,849	\$2,278,169	\$2,352,679	(\$74,570)	\$2,602,342	\$2,615,674	(\$13,332)
300 PROFESSIONAL SERVICES	\$104,756	\$254,402	(\$149,646)	\$168,428	\$270,999	(\$102,571)	\$266,272	\$155,445	\$110,827	\$139,645	\$198,600	(\$58,955)
322 STAFF TRAINING	\$6,100	\$8,539	(\$2,439)	\$6,100	\$15,435	(\$9,335)	\$8,600	\$10,713	(\$2,113)	\$8,600	\$6,688	\$1,912
430 EQUIPMENT RENTAL	\$22,304	\$22,347	(\$43)	\$36,244	\$23,493	\$12,751	\$37,331	\$39,298	(\$1,967)	\$37,331	\$47,035	(\$9,704)
500 CONTRACTED SERVICES	\$20,360	\$14,048	\$6,312	\$15,360	\$22,298	(\$6,938)	\$12,860	\$19,465	(\$6,605)	\$14,264	\$21,451	(\$7,187)
560 TUITION - OUT OF DISTRICT	\$958,915	\$1,221,374	(\$262,459)	\$1,225,326	\$1,734,422	(\$509,096)	\$1,958,127	\$1,889,945	\$68,182	\$1,988,341	\$2,173,375	(\$185,034)
580 STUDENT TRAVEL & STAFF MILEAGE	\$7,500	\$9,663	(\$2,163)	\$7,500	\$7,904	(\$404)	\$7,500	\$7,081	\$419	\$7,500	\$6,865	\$635
611 SUPPLIES	\$62,268	\$82,460	(\$20,192)	\$62,268	\$69,394	(\$7,126)	\$62,268	\$62,507	(\$239)	\$64,268	\$71,128	\$7,140
641 TEXTBOOKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
734 EQUIPMENT	\$9,200	\$7,786	\$1,414	\$4,600	\$4,821	(\$221)	\$9,200	\$0	\$9,200	\$9,200	\$7,626	\$1,574
810 MEMBERSHIPS	\$0	\$0	\$0	\$1,000	\$1,590	(\$590)	\$1,000	\$1,947	(\$947)	\$1,000	\$1,912	(\$912)
	\$6,524,082	\$6,978,225	(\$454,143)	\$7,123,010	\$7,491,238	(\$368,228)	\$8,104,383	\$7,987,593	\$116,790	\$8,289,656	\$8,699,589	(\$409,933)

OBJECT	2015-16			2016-17			2017-18			2018-19		
	APPROVED BUDGET	EXPENDED	DIFFERENCE	APPROVED BUDGET	EXPENDED	DIFFERENCE	APPROVED BUDGET	EXPENDED	DIFFERENCE	APPROVED BUDGET	EXPENDED	DIFFERENCE
111 CERTIFIED SALARIES	\$3,655,221	\$3,680,555	(\$25,334)	\$3,903,185	\$3,842,698	\$60,487	\$3,985,931	\$3,924,966	\$60,965	\$3,995,524	\$3,848,919	\$146,605
112 NON-CERTIFIED SALARIES	\$2,624,504	\$2,625,950	(\$1,446)	\$2,821,343	\$2,865,881	(\$44,538)	\$3,034,269	\$2,946,707	\$87,562	\$3,125,491	\$3,067,312	\$58,179
300 PROFESSIONAL SERVICES	\$144,602	\$348,245	(\$203,643)	\$164,602	\$138,788	\$25,814	\$164,602	\$167,997	(\$3,395)	\$149,602	\$166,166	(\$16,564)
322 STAFF TRAINING	\$30,000	\$8,630	\$21,370	\$25,000	\$22,740	\$2,260	\$25,000	\$14,123	\$10,877	\$25,000	\$23,195	\$1,805
430 EQUIPMENT RENTAL	\$37,331	\$33,951	\$3,380	\$37,331	\$27,422	\$9,909	\$37,331	\$34,901	\$2,430	\$37,331	\$32,996	\$4,335
500 CONTRACTED SERVICES	\$15,860	\$36,847	(\$20,987)	\$25,000	\$15,113	\$9,887	\$25,000	\$17,283	\$7,717	\$25,000	\$47,644	(\$22,644)
560 TUITION - OUT OF DISTRICT	\$2,265,317	\$3,136,813	(\$871,496)	\$2,990,002	\$2,992,727	(\$2,725)	\$1,803,657	\$3,251,627	(\$1,447,970)	\$2,936,449	\$3,136,956	(\$200,507)
580 STUDENT TRAVEL & STAFF MILEAGE	\$7,500	\$8,955	(\$1,455)	\$8,300	\$7,508	\$792	\$8,300	\$8,383	(\$83)	\$8,300	\$11,970	(\$3,670)
611 SUPPLIES	\$59,268	\$58,872	\$396	\$64,138	\$62,533	\$1,605	\$67,388	\$55,130	\$12,258	\$67,388	\$70,551	(\$3,163)
641 TEXTBOOKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
734 EQUIPMENT	\$9,200	\$5,252	\$3,948	\$9,200	\$14,469	(\$5,269)	\$9,200	\$9,200	\$0	\$9,200	\$14,002	(\$4,802)
810 MEMBERSHIPS	\$1,000	\$1,750	(\$750)	\$1,900	\$1,395	\$505	\$1,900	\$1,790	\$110	\$1,900	\$1,130	\$770
910 CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
	\$8,849,803	\$9,945,820	(\$1,096,017)	\$10,050,001	\$9,991,274	\$58,727	\$9,162,578	\$10,432,107	(\$1,269,529)	\$10,481,183	\$10,420,841	\$60,344