

BOF Questions and Answers - February 26, 2020

BOE BUDGET:

1. In 2018 the BOE asked for and received \$100,000. to add to their out of district special needs transportation account. In 2019 the BOE asked for an additional \$100,000. to again add to their out of district special needs transportation account.

These asks were not for 'special needs transportation'. We believe you are referring to the special education contingency.

To clarify the origin and purpose of the Special Education (SPED) contingency line in the budget, this 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). 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 (see the SPED History of Spending from the). The BOE resolved that any unused portion of the contingency at the conclusion of the fiscal year would be deposited into the 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.

1- In 2018 how much more than the original budget amount (not including the additional \$100,000). was needed/spent?

It is unclear whether this question is about SPED costs or the total budget. The fiscal year ending in 2018 did not have a \$100K contingency line for SPED in the budget. There was \$58,727 surplus in the SPED budget that year, and \$276,038 (0.38% of the budget) was deposited in the education non-lapsing account.

2- In 2019 how much more than the original budget amount (including the first additional \$100,000) was needed/spent?

The first year that the SPED contingency line was implemented was 2018-19. There was \$60,344 surplus in the SPED budget at the end of 2019 (the contingency contributed to this surplus), and \$328,772 (0.43% of the budget) was deposited in the education non-lapsing account. In the fiscal year ending 2019, the SPED actual spend was \$70,507 in excess of the budget. Some of the excess was paid for through the contingency line (\$36,629) and the remainder was paid for by transfers from other areas. Magnet school tuition was \$18,000 under budget and secondary (VoAg, ACES, CES and Regional tuition) was also under budget by \$15,878.

If you are referring to the current year (2019-20), we do not yet know how much will be needed, but we are currently anticipating more than \$200K in excess of the budget.

With an additional \$200,000. in the special needs transportation budget, it seems the BOE has been having \$300,000 to \$400,000 surplus the last two years.

The average for the last two years is \$302,405; \$328,772 for last year and \$276,038 for the year prior. (Again, not transportation)

The SPED Contingency line was first included in the budget in the 2018-19 fiscal year. As noted elsewhere, history indicates that this contingency is not likely to cover the fluctuations in unanticipated SPED costs. However, in the first year, only \$36,629 of the contingency line was used because savings in other lines of the budget allowed transfer of money to cover SPED excess costs. and \$63,000 was earmarked for future SPED costs in the education non-lapsing fund.

Every year, there are usually funds left at the end of the budget year. This is the result of careful planning to avoid running in the red. Having a small positive balance is desirable and dependent on:

- a. Precision in projecting a budget a year before it is all applied;
- b. Unusually positive outcomes – fewer unanticipated events (such as weather, equipment failure) and changes in staffing or delays in hiring. These can fluctuate from year-to-year and are usually out of our control.

How the unknowns play out – staff turnover, repairs, weather clean-up, energy costs, SPED – are all risks that are built in to the budget. SPED costs hold the most risk, running \$1M over budget in two of the last five years.

The educational non-lapsing fund was set up by the BOF as a means of encouraging the BOE to save surpluses at the end of the year rather than use as much as possible to pay down the following year's supplies (for example). A variance of 1-2% in the planned budget versus spending is not unusual. The surpluses at the end of the year have historically been less than 1%.

Money Remaining at the End of the Budget Year					
	2014-15	2015-16	2016-17	2017-18	2018-19
District (% of operating Budget)	\$12,909 (0.01%)	\$2,533 (0.0%)	\$97,942 (0.13%)	\$276,038 (0.38%)	*\$328,772 (0.43%)
Unanticipated SPED costs	(\$409,933)	(\$1,096,017)	\$58,727	(\$1,269,529)	*\$60,344

In 2016/17 the out of district transportation cost was listed as \$1,064,744.

In 2016-17 the cost was \$809,966, (page 214 of the approved operating budget for 2019-20)

In 2017/18 the out of district transportation cost was listed as \$694,706. Was there really a \$370,038 savings?

The difference in expended for these years was \$115,260. Keep in mind that special education transportation changes from year to year based on the placements of students, whether we can combine students/routes, students graduating out and of course, new students. The distribution of the excess cost grant revenue also has an effect on actual expenditures if the overall cost of educating that student exceeds four and a half times our average per pupil cost. In some cases if we combine a route for efficiency it could prevent a student from exceeding the threshold.

In 2018/19 the out of district transportation cost was listed as \$660,296. Was there an additional \$34,410 savings?

This is the difference in expended for these two years. However, it may be viewed as savings but it is not something that will continue to carry forward for the reasons enumerated in the above question. Transportation and tuition have always been perhaps the most volatile accounts in the special education department as one or two out placements can carry a rather large price tag.

In 2019/20 the out of district transportation cost was listed as \$671,977. an additional \$11,681 cost vs 2018/19.

Correct.

In 2020/21 the out of district transportation cost is listed as \$698,390. an additional \$26,413 cost vs 2019/20. If this is correct, there is an overall savings of \$366,354 from 2016/17 to 2020/21.

The reduction in cost from 2020-21 requested to the 2016-17 expended is \$111,576. (\$809,966 for 2016-17 and \$698,390 for 2020-21, page 173 of the current requested budget to page 214 of the current approved operating budget.)

3- Why was there a need for the additional \$100,000 added in 2018/ and another \$100,000 added again in 2019?

Assuming you are referring to the SPED Contingency line, this line has been added to the budget as a means of mitigating year to year volatility in SPED costs. As can be seen on page 17 of the budget, SPED costs have risen significantly over time, and as can be seen by the SPED History of Spending (at the end of this document), these costs can be difficult to predict, averaging more than \$400K in unanticipated costs per year over the last 8 years. The addition of \$100K in contingency, while not fully addressing the projected risk, helps to mitigate the fluctuations and disruption in other accounts.

Additionally, the BOE's resolution to place any unused portion of the contingency into the education non-lapsing account, earmarked for SPED costs, will help alleviate future excess costs in SPED.

4- This being the fourth year of a five year contract with Allstar transportation, Have the BOE put the contract out to bid yet per BOE policy?

The 2020-21 year is officially the 4th year of the contract. It is too early for the bid.

5-Re: shared services - no new initiatives were proposed for this year. Were there ideas that were rejected? If yes, which ones and why?

There were no no initiatives regarding shared services with the Town, as we already share multiple services at that level, including a Purchasing Agent. However, we share services between districts, such as some transportation of students, as well as "in house" staffing between schools. All of these result in cost savings.

6-There is a \$341k increase in benefits costs for this year, driven by a \$237k increase in medical. How does the overall increase compare to prior years? What's driving the increase in medical year over year? Does it imply anything for the future or is it unpredictable year-to-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-What will be the impact of going down by one assistant principal at the high school? How will the work be distributed to remaining administrators? Is this at all related to hiring a curriculum director two years ago?

The enrollment decrease at the HS warrants decreases in staffing, including administration. There were only two Asst Principals when there were over 1600 students and moved to three Ass't Principals when enrollment continued to increase (an addition to the HS was built as a response to that increase in 2010).. Over time, we maintained the administrative staffing levels to support the changes to teacher evaluation, even when enrollment began decreasing. Further, we added a new SPED supervisor (administrator) for 9-12 which provided an additional level of support including staff evaluation.

The reduction of an Assistant Principal has nothing to do with the hiring of a Director of Teaching and Learning, as this reduction would have occurred due to enrollment at the HS. Decisions are made in the best interest of the district needs and students when we make staffing adjustments.

8-Middle Gate 3rd grade - current plan includes eliminating a teacher for next year, driving a substantial increase in class sizes (from 19/20 to 24/25, which is the high end of the class size guideline). This is a good bit higher than all other elementary schools. Why are we pushing the high end of the guideline in this case when similarly-sized classes in other schools are often handled by 4 teachers?

As was stated at a BOE meeting and reiterated by the Principal of Middle Gate, we monitor classes that reach the high end of the class size guideline. In this case, if another teacher were added, it would actually bring the class size average at Middle Gate lower than the other schools at the 3rd grade level, which is why it is always challenging (often impossible) to have every school in complete alignment. We have guidelines for a reason and must make decisions in alignment with those expectations.

If we go over in one class, we might decide to get a para in that room to support the teacher. If these numbers change dramatically in the early summer, we could make a decision to add a teacher. However, we would never make a change late in the season after students are placed with their teachers.

On average, Middle Gate is at 16.8 average K-2 and 22 average for grades 3-4 in class average for 2020-21 (as seen on the bottom of the chart on page 44).

9-Reduction in phys Ed teachers at the elementary level - can you explain? There's been a lot of talk about reduction in music teachers but haven't heard as much about Phys Ed.

Losing total .6 (which is across all buildings). Buildings that used to share the PE are no longer sharing. Hawley and Head O' Meadow will have 1.0 FTE PE for the building. Larger buildings such as Middle Gate and Sandy Hook will have 1.5 PE each (no sharing). The program delivery will remain the same.

10-Could we get further detail on pupil service increase. It looked as if the number of special ed students hadn't increased. I could have easily missed something.

Pupil Personnel has increased due to the inclusion of two counselors and a 0.4 Social Worker that were previously in place and funded by a grant that is expiring.

The number of SPED students (which is different from special education) has actually increased since the budget was submitted. On page 130, SPED population was identified as 595 students in the current year. However, since then we are over the anticipated 621, and this continues to grow and will throughout the remainder of the year.

11-Has the decreased enrollment affected the bus needs? Do we need as many busses?

In 2016-17 we were running 42.5 busses on a three tier system which required six and one half hours of running time. In 2017-18 we switched to a two tier system which started the day about one hour later and requires five and a half hours of running time. The bus contract was renegotiated with these provisions in mind. The two tier bus cost is \$5,369 less per bus. The compression of time required 3.5 additional busses to cover the geography in the reduced time period. The additional busses were covered by the daily cost reduction for a no cost solution to this bussing arrangement.

Since we went to the two-tier system with the elementary shuttle arrangement, all buses are running at a greater capacity with significant time constraints between the tiers in order to maintain the prior dismissal time. Routes cannot be consolidated as such would require more time between tiers and affect numerous routes.

Additionally, Newtown is one of the largest towns in Connecticut, and population density is low. Because of this, bus routes in Newtown are longer on average than many surrounding towns. Reducing the number of buses, even if technically feasible (based on passenger load), would likely increase ride lengths.

12-Other accounts has a sizeable decrease of \$386K. What helped cause the reduction? Are we doing something more efficiently?

Professional services, Property Services, Supplies, Equipment and Other, account for this decrease. Annually during budget development all accounts are reviewed and needs are assessed. Simply stated the budget is not an increase to the prior budget but a review of all accounts with current projections included and a reasonable estimate of what is needed for next year. We are doing things more efficiently which contributes to our ability to reduce accounts

moving forward. Expected levels of required professional services are estimated based on contracts that are due, property declines result from more effective bidding and reducing certain contracted services and reduced maintenance projects, supplies are reduced due to lower energy requirements and price and reduced student enrollment, equipment has been cut back as well.

13-Did we use special ed contingency last year? How is the surplus being treated?

\$37,000 of the contingency was used last year with the balance being appropriated to the Non Lapsing account.

14-Can we get more detail on purchased professional services? When we look back a few years ago we were paying \$45K. Last few years it has almost been double. What that prior year an anomaly?

If you are looking at 'Regular Instruction All Schools', in 2017-18 we did spend \$45,825 for Purchased Professional Services where the current request is for \$71,325. That year was most certainly an anomaly as a budget freeze was declared in September due to pressures from special education needs due to student move in's. It was also the year that the State had held up Municipal Aid and the Council had to restore over \$1 million in special education funds which were planned to be a special grant which never materialized. This account which includes funds for staff training and development would have been one that would have been frozen.

15-Would be great to show the major increases since 2013 when we had 336 Teachers and now we only have 285.

As can be seen in the budget, the reductions in staffing (p. 19) rarely offset the increases in the overall salary increases that are based on contractual increases (p. 23). In 2020-21, a net savings of \$293,346 that comes from changes in staffing levels, reduces the overall salary line, yet there is still an increase of \$939,239 in salaries year-over-year.

a. Basis of the question is so we can really point to the reduction of teacher being an aspect of the budget, but the increase of special ed (and any other major ticket items) seeing a big increase

It is difficult to attribute the increase in the budget to any one thing. Savings have been realized due to decreases in staff, energy efficiencies, transportation costs and program changes. These savings are offset by increases in wages, health benefits, technology, security, mandated changes (such as testing requirements, curriculum changes, and teacher supports), and program changes (such as full day kindergarten, social-emotional learning, and mental health supports). As can be seen on page 17 of the budget, the Special Education budget has increased consistently over the past twelve years and makes up roughly half of the total increase in spending over that twelve year period.

b. Are we using all class room space?

No. While the elementary schools are increasing the use of classroom space as enrollment increases, Reed and the Middle School are seeing decreased use as the result of declining enrollment. Some elementary schools have more room for increases than others. The district has the challenge of accommodating a dynamic population in which peaks and troughs move through the buildings at different times. So, while Sandy Hook School has limited room for increased enrollment over the next five years, the high school is predicted to have space available over the longer term.

c. Were all of our rooms just overcrowded in 2010?

Both the educational requirements and the buildings have changed since 2010. The new Sandy Hook School has fewer classrooms, and the high school has a new addition. The district has added full day kindergarten, doubling the need for kindergarten classrooms, the state has mandated testing that requires computer rooms, and special education needs have increased.

16-What are Middlegates biggest needs? I know this is a broad question, but it is one of our oldest buildings, but also has the second largest student population on the elementary side. The CIP only had Windows as a major concern. Just wondering what are the other issues

On page 166 you can find a number of needs that have been identified for completion over the next five years. Emergency issues are taken care of as they occur.

17-Why is middle gate taking away a teacher in the 3rd grade and raising the average class size to 25?

The decision to remove a staff member results in a need at Kindergarten level (+1 FTE) due to the enrollment there and the class size guidelines to stay within 15-18 students. While the 3rd grade is at the peak of the guideline, adding an additional teacher would reduce the average to 18.5 students. Our guidelines need to have meaning, and sometimes certain classes within a grade level might reach the top of the guideline.

As we emphasized throughout the budget process and what is implied in our class size policy, appropriate class sizes are not only about numbers. In one case in the last year, we kept a 3rd grade cohort smaller at Middle Gate due to the number of SPED and 504 students and that smaller class moved to 4th grade as well. We make decisions about class size around the population and their needs - often even more important than the number of students.

18-Do you have participation numbers for the clubs and sports in the middle and reed schools? Are all those programs worth it? When was the last time we evaluated the return?

Yes. These programs are worth the effort and financing since these are part of the educational experience that we are committed to providing our students. Our intermediate and MS students need to feel part of a community and a sense of belonging. Being involved in athletics, clubs,

and after school activities supports this goal. All lessons are not merely learned in a classroom. Students learn teamwork, collaboration, communication, creativity, decision making and technological skills through clubs and sports. Most middle schools in the state support extra-curricular sports and activities. The cost for each school is as follows:

MS = \$ 96,083

RIS = \$35,000

Newtown Middle School has a wide variety of afterschool activities that try to meet the interests of our students. Providing opportunities for students to make connections to their school is critical especially during the middle school years. There are a number of activities that not only provide this opportunity for connection but also offer an activity that enhances the school community and great Newtown community as well. These include: Student Council, our award winning Literary Magazine, Yearbook and Interact Club. Over the years the Middle School has eliminated those activities that have had low participation rates. New clubs/activities/sports have been started as well, these include but are not limited to: CrossCountry, Unified Sports, Gaming Club, Technology Club, Robotics and Debate Club.

The charts below identify participation rates in clubs and activities across RIS and NMS.

RIS Clubs 2019-20

Activity			
American Sign Language	17		
Bucket Band	55		
Chamber Orchestra	17		
Chess Club			Low enrollment/will be offered in Spring
Citizens Science Club			Low enrollment/will be offered in Spring
Comic Drawing Club Fall	17		
Comic Drawing Club Spring			Will be offered in Spring
Computer Fall	17		
Drama	165		Includes cast and crew
Flag Football	36		
Floor Hockey/Bball	28		
French	25		
Garden Club Fall	20		
Garden Club Spring			Will be offered in Spring

Activity	# of Student
JV Boys Basketball	12-15
JV Girls Basketball	12-15
Varsity Boys Basketball	10-12
Varsity Girls Basketball	10-12
Boys Baseball & Assistant Baseball Coach	12-14
Girls Softball & Assistant Softball Coach	12-14
Basketball Scheduling	n/a
Baseball/Softball Scheduling	n/a
Intramurals Ski/Snowboard Club	68
Intramurals Zero Hour PE	10-15
Intramurals Floor Hockey	12-15
Student Council	20-25+
Yearbook	10-20
Jazz Band Director	23-40
Lit Magazine	10-25
Chamber Orchestra	25
Robotics	13-23
Interact	6-10
Math Team	30-40
Gaming Club	20-30
Piñata Club	12-20
Technology Club	10-30
Art Club NMS	40
Cross Country Coaches	50-60

UNIFIED Soccer, Volleyball and Basketball Coach & Assistant Coach	20-30
Debate Club *NEW*	20-30

19 - What is the balance in the high school parking passes account? The past 4 years they have only been using half of what's collected.

Currently, the balance is \$81,000. This account has been used for unanticipated needs at the high school, including signage, fencing, guard shack, and other maintenance opportunities. For example, we have used the account for cameras, as well as maintenance to the guard shack arms and guardrails.

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	\$2,278,109	\$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	\$57,128	\$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)	\$3,084,269	\$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	\$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)	\$10,481,185	\$10,420,841	\$60,344