

**CITY COUNCIL BUDGET WORKSHOP MEETING  
JUNE 18, 2013**

**Call to Order**

Mayor Merrifield called the meeting to order at 6:00 p.m. in the Council Chambers, Franklin City Hall. Salute to the Flag was said.

**In Attendance**

Councilor Dzujna, Councilor Sharon, Councilor Desrochers, Councilor Feener, Councilor Trudel, Councilor Starkweather, Councilor Clarenbach, Mayor Merrifield and City Manager Dragon.

**Absent**

Councilor Cournoyer and Councilor Boyd.

**Approval of Employee Labor Contract with the Teamsters (representing Police, Dispatch and Secretarial positions)**

***Motion made by Councilor Desrochers that the Franklin City Council approves a one-year Agreement as presented from June 10, 2013 to June 30, 2014 between the City of Franklin and the New England Police Benevolent Association (Police Department employees). Motion seconded by Councilor Sharon. All in favor, motion passes.***

**Repurchase of Tax Deeded Properties**

**50 Range Road**

***Motion made by Councilor Feener that the Franklin City Council deed back 50 Range Road, Map 096, Lot 082-00 upon receipt of all back taxes and interest (without 15% penalty). Motion seconded by Councilor Desrochers. All in favor, motion passes.***

**705 South Main Street**

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***Motion made by Councilor Desrochers that the Franklin City Council deed back 705 South Main Street, Map 102, Lot 006-00 upon receipt of all back taxes and interest (without 15% penalty). Motion seconded by Councilor Feener. All in favor, motion passes.***

**Joint Meeting between the Franklin School Board and the City Council**

Councilor Desrochers suggested meeting dates of July 15 or July 17. There were some members of the school board in attendance. The suggested date to try for a joint meeting was Wednesday, July 17<sup>th</sup>.

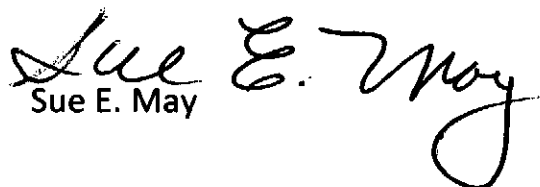
***Motion made by Councilor Desrochers and seconded by Councilor Dzujna that Wednesday, July 17, 2013 be the date for the Joint Meeting, Don Jutton to be the moderator and time for the meeting to 4:00 p.m. to 7:00 p.m. and the meeting will be open to the public. All in favor, motion passes.***

**Presentation of Proposed School for FY14**

School Board Member Karen Grzelak; Al Warner, Kathy Russo and Finance Director Mike O'Neill presented the budget. Some information offered was the projected revenues are down approximately by \$182,000. There is a \$262,000 decrease in State Aid and enrollment is down. (Copy of the school's proposed budget is attached.)

***Motion to adjourn made by Councilor Feener, seconded by Councilor Desrochers. All in favor, meeting adjourned at 6:40 p.m.***

Respectfully submitted,

  
Sue E. May

## Staffing

As you all may or may not know, there are many items within our budget that the board has little to no control over. Staffing is one of the area's that we can control. Staffing is not an area that anyone likes to cut. Your not just cutting an "item", you are cutting a person. Someone with a family. Someone that, odds are, you know very well and deal with on a daily basis. After we received our initial, needs based proposed budget, we found ourselves almost \$1.6 million dollars over budget. With all of this in mind, we have to be fiscally responsible to our constituents and have had the unpleasant job of making several cuts in staffing to this years proposed budget.

From our initial budget we cut almost \$306,000 from just our wages and salary line. What this means for our schools is anything less than desirable.

At Paul Smith School we have cut the full time Technology Teacher and combined it with the ESL Teacher. The downside to doing this is that we are losing the ability to spend the full amount of time to work with all of the grades. There is a potential for even more loss of time should the district receive an increased ESL population.

At the Franklin Middle School we have cut the Foreign Language position. The ramifications of this are a loss of multicultural awareness, loss of cross curricular connections and the loss of a strong foundation to move on to Foreign Language at the High School level. The Family and Consumer Science Teacher has been changed to a ½ time position from full time. This will give us loss of exposure at all grade levels and the loss of ability to meet the RSA Standards. Finally at the Middle School the Positive Action Classroom Assistant has been cut. This impacts the school with the loss of ability for the PAC teacher to observe students behavior on their class wings, loss of multiple small group instructional stations, and the loss of ability for the PAC teacher to attend IEP and 504 meetings.

Franklin High School will see reduction of 1 Guidance Counselor to less than full time. This will mean a higher student per staff case load for remaining staff, larger 504 case loads, and added administrative responsibilities for remaining staff. Foreign Language will lose a full time Spanish Teacher. This makes it difficult for students to earn language credits for college admission, loss of cross curricular and cultural experiences for our students. Special Ed at the High School will lose a full time teacher. The Alternative Program will be managed by the SSR staff and add case load responsibilities for remaining staff. The Extended Learning Opportunities Coordinator will be reduced to ½ time. This will make access to the ELO's extremely limited and will make engaging community partners very difficult.

All of the cut's that have been proposed in this budget so far will make educating our students more difficult than they need to be. Each school is seeing the reduction of part of the Special Education program. With this in mind, we have to justify to the Department of Education why our budgeted amount for 13-14 is less than 12-13. This justification must be approved in order for the district to qualify for all of our IDEA grant funds.

With all of this being said, we are still \$105,000 over our expected revenue. Staffing may see additional cuts before we are done.

Ed Cogan  
Vice-Chair, Franklin School Board

May 6, 2013 City Council Presentation-School Board Finance Committee

With the current budget, Paul Smith School will only be able to purchase half (1/2) of the third and fourth grade Science and Social Sciences books needed. The consequence of this would be for teachers will have to share throughout the year and not be ready for testing as they would not have had chance to teach the standard. This will interfere with the good work and great progress the students are gaining.

As Mr. Warner has so graciously stated, this year the School Board asked the administration to prepare a needs-based budget for the April 2 workshop. This budget came in at \$16,506,957. To match anticipated revenues we found we needed to cut \$1.5million from this budget. As you have heard this evening the impact on laying off educators (\$460K in salary cuts), building improvements cut by \$783K, to include FEMA recommended security measures to protect our students and educators, also cutting the materials that educators need to teach. The Department of Education, recognized Franklin as having the highest improved index scores on the NECAP from 2010-2011 in the State. Let's not go backwards.

The budget is currently sitting at \$14,968,165 - down 94K from last year. The Budget is still 105K over the anticipated revenues.

The remaining cuts that are the last resort:

Cutting Kindergarten to 1/2day means laying off two more educators. The impact on the community and the education of these students would severely delay our economic and educational growth.

Athletics will also have to be cut, either some teams or pay to play. Possibly offering clubs instead of athletic teams. This would not build the "esprit de corps for our community.  
(Esprit de corps- the common spirit existing in the members of a group and inspiring enthusiasm, devotion and strong regard for the honor of the group)

As I have stated previous from this podium, Education for Franklin is the economic engine. I would ask that you keep this in mind, as a strategic plan in moving forward for Franklin

Commercial business and Industry will not come to Franklin if the Education is not seen as important and viable.

From a 2009 article in the Fosters Daily Democrat, by Jason Claffey;  
~In Franklin's private sector employment declined 25 per cent from 1999-2007

~Growth in the commercial and industrial property tax base increased 47 per cent worse than many comparable communities including Somersworth 133 percent and Dover -115 percent

~Per capital spending on education, streets, roads, libraries, parks and recreation, and capital improvement projects was lower than the median of communities with a population of 8000 and above.  
~The growth of 4.1percent from 1990-2007 was the fourth lowest of the state's 40 largest communities.

~The number of people aged 25 years old or older with a bachelor's degree or higher grew 1/5 percent from 1990 to 2000, compared to 7 percent for the average of the state's 30 largest communities.

"Overall these trends suggest that any benefits residents of the City of Franklin receive from their expenditure cap are mitigated by the fact that individuals, families and businesses appear to view the community as a less desirable place to locate than alternative communities. The end result is downward spiral, self-reinforcing cycle or "race to the bottom, where demographic groups and businesses that could place towns on more positive economic and demographic trends increasingly avoid cap towns in favor of towns that are more likely to provide the mix of services that individuals and businesses."  
(PolyEcon Research)

We have also just finished negotiating with FEA and we have gone to impasse after mediation. So at this time, pending Finding of Fact from the Feather will be the fourth year without a contract. This budget does not include any increases for teachers. Just the increase in health insurance costs, retirement and increases in FICA.....

In closing, I would like to read this letter.

Department of Education Commissioner Virginia Barry's letter dated, April 23, 2013.( enclosed)

Thank you for your time and attention.

Kathleen Russo

Finance Chairwoman ; Franklin School Board

## School Budget May 2013

Mr. Mayor, Councilors and Manager Dragon, thank you for the opportunity to present this evening. Tonight each member of the Finance Committee will have a brief presentation on specific aspects of the budget and what we are facing as we prepare to vote on the budget at our normally scheduled School Board Meeting on the 20<sup>th</sup> of this month.

In the past two years, the Franklin School District has achieved successes worthy of acknowledgement and celebration, not the least of which are some of the greatest gains on the NECAP indicators over a two year period seen by the NH Dept. of Education. I hope you find our progress encouraging in light of the challenges we face together during the budget season. I also believe you now understand that we are committed to continued improvement, wisely utilizing tax dollars with a team of dedicated educational professionals and motivated students.

In recent years the school budget has not always been well received. We as a board have not done well in effectively communicating to the City Council on budget issues before submission. We have struggled with effective communication for a number of reasons, some that are within our control and some that are not. While the budget has been reviewed and adjusted in public meetings, those meetings were not well attended, so we're bringing the message to you. This is an effort to mitigate the type of problems experienced in the past when our budget was presented to the public and City Council without any previous communication on the various issues embodied in a particular budget. It's just a good idea to get out in front of an issue and present some facts before the budget is submitted. No one likes surprises.

This year the Board asked the administration to prepare a "needs-based" budget for the April 2 workshop. At the workshop on April 2, the board asked the administration to cut slightly more than \$1.5 million from that budget to reach anticipated revenues. This budget was the basis for our April 16<sup>th</sup> workshop. The following cuts are some of the highlights:

- Over \$460,000 from salaries, wages and related costs.
- \$783,000 from building improvements and repairs
- Over \$35,000 for books

My friends from the Finance Committee will highlight some of the specific impacts of these cuts.

We understand that the various City departments face many of the same increases in the cost of everything from utilities to health care and retirement. We also share a common experience as the State and Federal Governments downshift costs and mandate expenditures without fully funding them. The schools are especially subject to underfunded mandates in the areas of Special Education, 504 accommodation, Title 1, student transportation and Vocational Education. Tonight we present the facts behind some of the difficult decisions we have made in preparation of the budget to be voted on at our May 20th meeting.

Every year the budget promises to present greater challenges. I applaud any effort to innovate creative solutions to cut costs, increase efficiency and better serve the citizens of Franklin. At this point, as a city we need to coordinate our strategic goals in order to move forward. Doing so will lay the groundwork for some of the innovative ideas now being discussed and increase the likelihood of success. In particular, a unified strategic plan should be in place before attempting to consolidate operational units. If the two bodies aren't committed to the same strategic direction, then any effort to consolidate is much less likely to succeed. There should be an agreement on high level priorities for the city as a whole. Once that is done, discussions on consolidation of services make sense. At that point the door is open to work together on other unified initiatives such as an adequately funded CIP for the entire city, including schools.

I look forward to working with you all in the future. Thank you for your time and attention.

Al Warner

## BUILDING IMPROVEMENTS

The 2013-2014 School budget for Building Improvements includes the following line items:

1. **Entrance doors** - for all three of the Franklin School District schools the entrance doors would be changed replacing the glass for safety/security reasons –per FEMA

PSS \$35,104      FMS \$32,600      FHS \$72,066      ("need" total \$139,770)

All of these amounts were removed for the "reduced" budget.      ("reduced" total -0-)

2. **Roofs** - PSS \$85,000 - this would complete the roof renovations started in 2012-2013. In the "reduced" budget \$35,000 was removed from the budget leaving \$50,000 to take care of the area of the roof currently leaking.

FMS \$300,000 - this was to renovate the 24 year old roof which had a 20 year warranty. This entire amount was removed in the "reduced" budget.

("need" total \$385,000)

("reduced" total \$50,000)

3. **Parking expansion**- FMS \$130,000 and FHS \$175,000 (this also includes a fence to enclose the football field to prevent further damage from motorized vehicles). This entire amount was removed in the "reduced" budget.

("need" total \$305,000)

("reduced" total -0-)

**The Building Improvement "need" budget totals \$833,270 and the "reduced" budget totals \$50,000.**

**Franklin School District**  
**Projected Revenue and Major Expenditure Changes**  
**2013-2014**

**UPDATED 4/16/13**

<u>Description</u>	<u>Budget 2012-13</u>	<u>Current Projected Revenues 2013- 2014</u>	<u>Variance</u>	
DISTRICT APPROPRIATION	4,528,230.00	4,633,292.00	\$105,062.00	1
TUITION FROM OTHER LEAS IN NH	\$689,500.00	\$691,353.00	\$1,853.00	2
SPED TUITION FROM OTHER LEAS	\$44,779.00	\$41,138.00	(\$3,641.00)	2
INTEREST - INVESTMENTS	\$1,250.00	\$100.00	(\$1,150.00)	
ATHLETIC RECEIPTS	\$5,800.00	\$7,500.00	\$1,700.00	
RENTAL INCOME	\$6,000.00	\$4,000.00	(\$2,000.00)	
SERVICES PROVIDED OTHER LEAS	\$15,000.00	\$15,000.00	\$0.00	
OTHER LOCAL REVENUE	\$2,500.00	\$2,000.00	(\$500.00)	
RECYCLING REVENUE	\$1,700.00	\$0.00	(\$1,700.00)	
ADEQUATE EDUCATION GRANT	\$8,506,667.00	\$8,244,189.00	(\$262,478.00)	3
BUILDING AID	\$181,944.00	\$181,944.00	\$0.00	
CATASTROPHIC AID HAND.	\$185,000.00	\$155,000.00	(\$30,000.00)	4
STATE AID VOC TRANSPORTATION	\$5,000.00	\$7,000.00	\$2,000.00	
E-RATE	\$85,000.00	\$60,000.00	(\$25,000.00)	5
MEDICAID DISTRIBUTION	\$140,000.00	\$140,000.00	\$0.00	
FOOD SERVICE	\$751,831.00	\$785,649.00	\$33,818.00	6
	<b>\$15,150,201.00</b>	<b>\$14,968,165.00</b>	<b>(\$182,036.00)</b>	

1 This amount is determined based on the CPI for the previous calendar year 3% in 11 and 1.7% in 12. This is the latest per Judie Milner at the City on April 2, 2013. This is the calculation prior to any changes in property assessments. The final number should be known by April 15, 2013.

2 This is the tuition from the Hill students, counts continue to decline so this is not guaranteed.

3 We have been fortunate that this has not been recalculated in the past 4 years. This is the projected reduction for the 2013-14 school year. The final amount will not be known until November 2013.

4 As the District costs increase the state reimbursement percentage continues to decrease. 79.5 % of the calculated eligible reimbursement were paid by the State of New Hampshire for 2011-2012.

5 Continued reductions in federal spending are causing a reduction in E-rate amounts received.

6 This has been updated to reflect the normal breakeven treatment of the Food Service Program.



Franklin School District  
Proposed Budget 2013-2014  
Object Totals

<u>Description</u>	<u>Budget 12-13</u>	<u>Proposed 2013-2014</u>	<u>Adjusted 4/16/2013</u>	<u>Variance 12-13 to 13-14</u>	<u>% Variance</u>	<u>Reductions From 4-2-13</u>
SALARIES & WAGES	6,698,838	6,880,042	6,573,085	(125,753)	-1.88%	(306,957)
HEALTH, DENTAL & LIFE INSURANCE	1,518,738	1,581,460	1,496,326	(22,413)	-1.48%	(85,134)
PAYROLL TAXES	507,494	521,333	498,111	(9,383)	-1.85%	(23,222)
RETIREMENT COSTS	637,755	871,084	821,127	183,372	28.75%	(49,957)
PROFESSIONAL DEV & TUITION REIMB	27,200	27,900	27,900	700	2.57%	0
UNEMPLOYMENT & WORKERS COMP	82,729	111,806	105,530	22,801	27.56%	(6,276)
SAU ASSESSMENT - SUPT. OFFICE	669,513	674,427	674,427	4,914	0.73%	0
OUTSIDE SERVICE COSTS	909,315	756,468	744,968	(164,347)	-18.07%	(11,500)
UTILITIES	337,615	381,300	381,300	43,685	12.94%	0
REPAIRS & MAINTENANCE	181,693	292,628	152,486	58,135	32.00%	(52,800)
BUILDING IMPROVEMENTS	60,098	833,270	50,000	(10,098)	-16.80%	(783,270)
TRANSPORTATION	687,728	711,491	711,491	23,763	3.46%	0
LIABILITY & SPORTS INSURANCE	39,600	39,100	48,300	8,700	21.97%	9,200
POSTAGE, PRINTING, & ADVERTISING	24,600	24,600	24,600	0	0.00%	0
OUT OF DISTRICT TUITION	1,159,581	1,078,461	998,461	(161,120)	-13.89%	(80,000)
TRAVEL	9,000	7,500	7,500	(1,500)	-16.67%	0
SUPPLIES	236,298	247,405	229,135	(7,163)	-3.03%	(18,270)
FOOD & FRUIT	391,000	431,000	431,000	40,000	10.23%	0
BOOKS	99,811	111,176	75,755	(24,056)	-24.10%	(35,421)
ELECTRONIC INFO & SOFTWARE	43,553	49,218	49,218	5,665	13.01%	0
NEW EQUIPMENT	77,160	63,516	59,893	(17,267)	-22.38%	(3,623)
REPLACEMENT EQUIPMENT	82,590	159,442	157,872	75,282	91.15%	(1,570)
DUES, FEES & MISCELLANEOUS	39,945	43,205	40,555	610	1.53%	(2,650)
DEBT SERVICE	628,348	609,126	609,126	(19,222)	-3.06%	0
<b>PROPOSED BUDGET TOTAL</b>	<b>15,150,201</b>	<b>16,506,957</b>	<b>14,968,165</b>	<b>(94,694)</b>	<b>-0.63%</b>	<b>(1,451,450)</b>
<b>ESTIMATED REVENUES</b>			<b>14,968,165</b>			
<b>ESTIMATED SHORTFALL</b>			<b>(0)</b>			

Franklin School District  
Proposed Budget 2013-2014  
Function Totals

<u>Description</u>	<u>Budget 12-13</u>	<u>Proposed 2013-2014</u>	<u>Adjusted 4/16/2013</u>	<u>Variance 12-13 to 13-14</u>	<u>% Variance</u>	<u>Reductions From 4-2-13</u>
TOTAL REGULAR EDUCATION	4,937,749	5,220,343	4,798,192	(139,557)	-2.83%	(422,151)
SPECIAL EDUCATION	3,007,742	3,011,984	2,834,436	(173,306)	-5.76%	(177,547)
INSTRUCTIONAL SERVICES - VOCED	77,835	77,335	60,835	(17,000)	-21.84%	(16,500)
ATHLETICS &N EXTRA CURRICULAR	351,067	287,585	288,135	(62,932)	-17.93%	550
ADULT EDUCATION	18,333	20,190	20,190	1,857	10.13%	0
GUIDANCE	385,342	395,970	394,760	9,418	2.44%	(1,210)
NURSING	165,298	172,413	161,542	(3,756)	-2.27%	(10,871)
PSYCHOLOGIST	66,861	62,871	62,871	(3,990)	-5.97%	0
SPEECH, OT & PT	900,924	864,757	864,757	(36,167)	-4.01%	0
PROGRAM IMPROVEMENT	18,000	18,000	18,000	0	0.00%	0
LIBRARY & AV	201,120	209,868	209,868	8,748	4.35%	0
IT & COMPUTERS	129,821	140,923	140,923	11,102	8.55%	0
SCHOOL BOARD & SAU	727,096	727,008	732,008	4,912	0.68%	5,000
ADMINISTRATION	906,797	946,815	944,965	38,168	4.21%	(1,850)
BUILDING & GROUNDS	1,094,809	1,332,397	1,201,455	(93,988)	17.72%	(43,600)
TRANSPORTATION	687,728	711,491	711,491	23,763	3.46%	0
DISTRICT IT	30,652	69,550	69,550	38,898	126.90%	0
ADMINISTRATIVE FEES & SICK TIME	2,750	9,412	9,412	6,662	242.24%	0
BUILDING IMPROVEMENTS	60,098	833,270	50,000	(10,098)	-100.00%	(783,270)
DEBT SERVICE	628,348	609,126	609,126	(19,222)	-3.06%	0
TOTAL GENERAL FUND	14,398,370	15,721,308	14,182,516	(128,512)	-0.89%	(1,451,450)
TOTAL FOOD SERVICE	751,631	785,649	785,649	33,818	4.50%	0
PROPOSED BUDGET TOTAL	15,150,201	16,506,957	14,968,165	(94,694)	-0.63%	(1,451,450)
ESTIMATED REVENUES		14,915,861	14,968,165			
ESTIMATED SHORTFALL		(1,591,096)	0			

Franklin School District  
Proposed Budget 2013-2014

Account	Description	Budget 12-13	Proposed	Adjusted	Variance	F
		2013-2014	4/16/2013	12-13 to 13-14	% Variance	F
10.1100.111.1.6.00	TEAM LEADER SALARY SMITH	5,000	5,000	5,000	0	0.00%
10.1100.111.2.0.00	TEAM LEADER SALARY MIDDLE	5,000	5,000	5,000	0	0.00%
10.1100.111.3.0.00	TEAM LEADER SALARY HIGH	6,500	4,500	4,500	(2,000)	-30.77%
10.1100.112.0.0.00	RETIRES (4) TOTAL	0	80,537	67,579	67,579	100.00%
10.1100.112.1.6.00	TEACHER SALARIES SMITH	1,029,978	1,066,160	1,008,269	(21,709)	-2.11%
10.1100.112.2.0.00	TEACHER SALARIES MIDDLE	1,043,848	1,013,095	948,770	(95,078)	-9.11%
10.1100.112.3.0.00	TEACHER SALARIES HIGH SCHOOL	1,074,224	1,031,091	944,365	(129,859)	-12.09%
10.1100.114.3.0.00	TEACHER ASSISTANTS - HIGH	31,873	56,685	32,024	151	0.47%
10.1100.120.3.0.00	TUTORING SALARIES-FHS	6,000	6,000	4,000	(2,000)	-33.33%
10.1100.122.1.6.00	SUBSTITUTE SALARIES SMITH	25,000	25,000	25,000	0	0.00%
10.1100.122.2.0.00	SUBSTITUTE SALARIES MIDDLE	18,000	18,000	18,000	0	0.00%
10.1100.122.3.0.00	SUBSTITUTE SALARIES HIGH	15,000	15,000	15,000	0	0.00%
10.1100.211.1.6.00	HEALTH INSUR SMITH	183,540	207,747	198,649	15,109	8.23%
10.1100.211.2.0.00	HEALTH INSUR MIDDLE	215,590	218,624	202,115	(13,475)	-6.25%
10.1100.211.3.0.00	HEALTH INSUR HIGH	227,546	238,256	205,301	(22,245)	-9.78%
10.1100.212.1.6.00	DENTAL INSUR SMITH	8,770	15,568	15,198	6,428	73.30%
10.1100.212.2.0.00	DENTAL INSUR MIDDLE	8,404	13,388	12,296	3,892	46.31%
10.1100.212.3.0.00	DENTAL INSUR HIGH	7,308	10,190	8,728	1,420	19.43%
10.1100.213.1.6.00	LIFE INSUR SMITH	720	750	720	0	0.00%
10.1100.213.2.0.00	LIFE INSUR MIDDLE	720	720	660	(60)	-8.33%
10.1100.213.3.0.00	LIFE INSUR HIGH	840	900	750	(90)	-10.71%
10.1100.220.1.6.00	FICA SMITH	81,088	83,859	79,045	(2,043)	-2.52%
10.1100.220.2.0.00	FICA MIDDLE	81,614	79,261	75,526	(6,088)	-7.46%
10.1100.220.3.0.00	FICA HIGH	86,873	85,166	75,994	(10,879)	-12.52%
10.1100.232.1.6.00	TEACHER RETIREMENT SMITH	116,953	151,676	142,770	25,817	22.07%
10.1100.232.2.0.00	TEACHER RETIREMENT MIDDLE	118,520	144,162	131,585	13,065	11.02%
10.1100.232.3.0.00	TEACHER RETIREMENT HIGH	116,246	141,570	131,187	14,941	12.85%
10.1100.250.1.6.00	UNEMP COMP SMITH	4,116	5,957	5,313	1,197	29.08%
10.1100.250.2.0.00	UNEMP COMP MIDDLE	5,204	5,841	5,841	637	12.24%
10.1100.250.3.0.00	UNEMP COMP HIGH	6,806	7,750	6,386	(420)	-6.17%
10.1100.260.1.6.00	WORKERS COMP SMITH	6,005	8,495	8,008	2,003	33.36%
10.1100.260.2.0.00	WORKERS COMP MIDDLE	6,220	8,030	7,651	1,431	23.01%
10.1100.260.3.0.00	WORKERS COMP HIGH	6,621	8,628	7,699	1,078	16.28%
10.1100.340.1.6.00	TECHNICAL SERVICES-PAUL SMITH	9,553	7,553	7,553	(2,000)	-20.94%
10.1100.340.2.0.00	TECHNICAL SERVICES-MIDDLE	8,000	6,000	6,000	(2,000)	-25.00%
10.1100.340.3.0.00	TECHNICAL SERVICES-HIGH	10,291	6,452	6,452	(3,839)	-37.30%
10.1100.430.1.6.00	REPAIR & MAINT LAMINATOR - PSS	700	700	700	0	0.00%

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<u>Account</u>	<u>Description</u>	<u>Budget 12-13</u>	<u>Proposed 2013-2014</u>	<u>Adjusted 4/16/2013</u>	<u>Variance 12-13 to 13-14</u>	<u>% Variance F</u>
10.1100.430.2.0.09	REPAIR & MAINT HOME EC MIDDLE	833	833	833	0	0.00%
10.1100.430.2.0.10	REPAIR & MAINT INDUST ARTS	475	700	700	225	47.37%
10.1100.430.2.0.12	REPAIR & MAINT MUSIC MIDDLE	1,450	1,000	1,000	(450)	-31.03%
10.1100.430.3.0.09	REPAIR & MAINT HOME EC HIGH	1,230	1,000	1,000	(230)	-18.70%
10.1100.430.3.0.10	REPAIR & MAINT INDUST ARTS HIG	1,200	1,600	1,600	400	33.33%
10.1100.430.3.0.12	REPAIR & MAINT MUSIC HIGH	1,650	1,600	1,600	(50)	-3.03%
10.1100.430.3.0.13	REPAIR & MAINT SCIENCE HIGH	500	500	500	0	0.00%
10.1100.430.3.0.18	REPAIR & MAINT GENERAL ED HIGH	1,000	1,000	1,000	0	0.00%
10.1100.442.1.6.00	RENTAL OF EQUIP-SMITH	5,500	5,500	5,500	0	0.00%
10.1100.442.2.0.00	RENTAL OF EQUIP-MIDDLE	4,000	4,000	4,000	0	0.00%
10.1100.442.3.0.00	RENTAL OF EQUIP-HIGH	4,500	4,500	4,500	0	0.00%
10.1100.532.1.6.00	DATA COMMUNICATIONS	11,024	16,000	16,000	4,976	45.14%
10.1100.532.2.0.00	DATA COMMUNICATIONS	23,192	24,900	24,900	1,708	7.36%
10.1100.532.3.0.00	DATA COMMUNICATIONS	35,600	41,500	41,500	5,900	16.57%
10.1100.564.3.0.00	TUITION-PRIVATE/OTHER SC	6,000	6,000	6,000	0	0.00%
10.1100.580.1.6.00	TRAVEL - SMITH	2,000	2,000	2,000	0	0.00%
10.1100.580.2.0.00	TRAVEL - MIDDLE	1,000	1,000	1,000	0	0.00%
10.1100.580.3.0.00	TRAVEL - HIGH	1,000	1,000	1,000	0	0.00%
10.1100.610.1.6.02	SUPPLIES-ART SMITH	1,500	1,500	1,500	0	0.00%
10.1100.610.1.6.08	SUPPLIES-PHYS ED SMITH	550	550	550	0	0.00%
10.1100.610.1.6.11	SUPPLIES-MATH SMITH	2,020	0	0	(2,020)	-100.00%
10.1100.610.1.6.12	SUPPLIES-MUSIC SMITH	395	400	400	5	1.27%
10.1100.610.1.6.13	SUPPLIES-SCIENCE SMITH	1,130	625	625	(505)	-44.69%
10.1100.610.1.6.16	SUPPLIES-COMPUTER SMITH	253	0	0	(253)	-100.00%
10.1100.610.1.6.18	SUPPLIES-GENERAL ED SMITH	19,000	25,000	20,000	1,000	5.26%
10.1100.610.1.6.23	SUPPLIES-READING SMITH	600	7,100	7,100	6,500	1083.33%
10.1100.610.1.6.24	SUPPLIES-KINDERGARTEN	2,000	2,000	2,000	0	0.00%
10.1100.610.2.0.02	SUPPLIES-ART MIDDLE	2,640	2,835	2,835	195	7.39%
10.1100.610.2.0.05	SUPPLIES-ENGLISH MIDDLE	755	500	500	(255)	-33.77%
10.1100.610.2.0.06	SUPPLIES-FOREIGN LANGUAGE MS	500	500	0	(500)	-100.00%
10.1100.610.2.0.08	SUPPLIES-PHYS ED MIDDLE	636	1,350	1,350	714	112.26%
10.1100.610.2.0.09	SUPPLIES-HOME EC MIDDLE	5,792	5,561	5,561	(231)	-3.99%
10.1100.610.2.0.10	SUPPLIES-INDUST ARTS MIDDLE	5,313	3,044	3,044	(2,269)	-42.71%
10.1100.610.2.0.11	SUPPLIES-MATH MIDDLE	592	361	361	(231)	-39.02%
10.1100.610.2.0.12	SUPPLIES-MUSIC MIDDLE	253	700	100	(153)	-60.47%
10.1100.610.2.0.13	SUPPLIES-SCIENCE MIDDLE	2,760	1,430	430	(2,330)	-84.42%
10.1100.610.2.0.15	SUPPLIES-SOCIAL STUDIES MIDDLE	893	300	300	(593)	-66.41%

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<u>Account</u>	<u>Description</u>	<u>Budget 12-13</u>	<u>Proposed 2013-2014</u>	<u>Adjusted 4/16/2013</u>	<u>Variance 12-13 to 13-14</u>	<u>% Variance</u>
10.1100.610.2.0.18	SUPPLIES-GENERAL ED MIDDLE	20,000	20,000	20,000	0	0.00%
10.1100.610.2.0.23	SUPPLIES-READING MIDDLE	222	140	140	(82)	-36.94%
10.1100.610.3.0.02	SUPPLIES-ART HIGH	3,100	3,000	3,000	(100)	-3.23%
10.1100.610.3.0.05	SUPPLIES-ENGLISH HIGH	4,200	1,000	500	(3,700)	-88.10%
10.1100.610.3.0.06	SUPPLIES-FOREIGN LANGUAGE HIGH	500	500	0	(500)	-100.00%
10.1100.610.3.0.07	SUPPLIES-HEALTH HIGH	300	0	0	(300)	-100.00%
10.1100.610.3.0.08	SUPPLIES-PHYS ED HIGH	300	300	300	0	0.00%
10.1100.610.3.0.09	SUPPLIES-HOME EC HIGH	8,000	10,000	5,000	(3,000)	-37.50%
10.1100.610.3.0.10	SUPPLIES-INDUSTRIAL ARTS HIGH	6,700	7,000	7,000	300	4.48%
10.1100.610.3.0.11	SUPPLIES-MATH HIGH	3,800	4,000	2,000	(1,800)	-47.37%
10.1100.610.3.0.12	SUPPLIES-MUSIC HIGH	300	300	300	0	0.00%
10.1100.610.3.0.13	SUPPLIES-SCIENCE HIGH	6,800	6,500	6,500	(300)	-4.41%
10.1100.610.3.0.15	SUPPLIES-SOCIAL STUDIES HIGH	550	1,300	600	50	9.09%
10.1100.610.3.0.16	SUPPLIES-COMPUTER HIGH	500	500	0	(500)	-100.00%
10.1100.610.3.0.18	SUPPLIES-GENERAL ED HIGH	11,000	11,000	11,000	0	0.00%
10.1100.610.3.0.19	SUPPLIES-DRAMA	1,100	0	0	(1,100)	-100.00%
10.1100.610.3.3.00	SUPPLIES - SUMMER SCHOOL HIGH	500	500	500	0	0.00%
10.1100.610.3.3.07	SUPPLIES - HEALTH HIGH	0	300	300	300	100.00%
10.1100.610.3.3.19	SUPPLIES - DRAMA HIGH	0	2,000	600	600	100.00%
10.1100.610.3.3.26	CAP AND SSR SUPPORT	0	1,000	1,000	1,000	100.00%
10.1100.641.1.6.05	BOOKS - ENGLISH SMITH	1,200	1,000	1,000	(200)	-16.67%
10.1100.641.1.6.11	BOOKS - MATH SMITH	8,500	8,600	8,600	100	1.18%
10.1100.641.1.6.12	BOOKS - MUSIC SMITH	240	250	250	10	4.17%
10.1100.641.1.6.13	BOOKS - SCIENCE SMITH	500	13,581	0	(500)	-100.00%
10.1100.641.1.6.18	BOOKS - GENERAL ED SMITH	2,510	2,500	2,500	(10)	-0.40%
10.1100.641.1.6.23	BOOKS - READING SMITH	16,100	8,200	8,200	(7,900)	-49.07%
10.1100.641.1.6.24	BOOKS - KINDERGARTEN	990	900	900	(90)	-9.09%
10.1100.641.2.0.02	BOOKS - ART MIDDLE	34	0	0	(34)	-100.00%
10.1100.641.2.0.05	BOOKS - ENGLISH MIDDLE	1,000	1,465	1,465	465	46.50%
10.1100.641.2.0.06	BOOKS - FOREIGN LANG MIDDLE	500	800	0	(500)	-100.00%
10.1100.641.2.0.11	BOOKS - MATH MIDDLE	0	19,184	19,184	19,184	100.00%
10.1100.641.2.0.12	BOOKS - MUSIC MIDDLE	1,640	396	396	(1,244)	-75.85%
10.1100.641.2.0.13	BOOKS - SCIENCE MIDDLE	11,625	200	200	(11,425)	-98.28%
10.1100.641.2.0.15	BOOKS - SOCIAL STUDIES MIDDLE	4,164	7,700	1,000	(3,164)	-75.98%
10.1100.641.2.0.18	BOOKS - GENERAL ED MIDDLE	0	4,700	1,000	(3,700)	-100.00%
10.1100.641.2.0.23	BOOKS - READING MIDDLE	1,249	0	0	(1,249)	-100.00%
10.1100.641.3.0.05	BOOKS - ENGLISH HIGH	1,000	15,000	15,000	14,000	1400.00%

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Account	Description	Budget 12-13	Proposed 2013-2014	Adjusted 4/16/2013	Variance 12-13 to 13-14	% Variance
10.1100.641.3.0.08	BOOKS - PHYS ED/HEALTH HIGH	0	800	800	800	100.00%
10.1100.641.3.0.10	BOOKS - INDUSTRIAL ARTS HIGH	300	500	500	200	66.67%
10.1100.641.3.0.11	BOOKS - MATH HIGH	9,500	0		(9,500)	-100.00%
10.1100.641.3.0.12	BOOKS - MUSIC HIGH	1,800	0		(1,800)	-100.00%
10.1100.641.3.0.13	BOOKS - SCIENCE HIGH	13,000	0		(13,000)	-100.00%
10.1100.641.3.0.15	BOOKS - SOCIAL STUDIES HIGH	8,000	600	600	(7,400)	-92.50%
10.1100.641.3.0.18	BOOKS - GENERAL ED HIGH	3,000	13,000	3,000	0	0.00%
10.1100.641.3.0.19	BOOKS - DRAMA	250	0		(250)	-100.00%
10.1100.642.3.0.11	ELECTRONIC INFO-MATH HIGH	0	800	800	800	100.00%
10.1100.642.3.0.13	ELECTRONIC INFO-SCIENCE HIGH	950	0		(950)	-100.00%
10.1100.643.3.0.16	INFORMATION ACCESS-NOVA NET	23,800	39,990	39,990	16,190	68.03%
10.1100.731.1.6.12	NEW EQUIP-MUSIC SMITH	250	500	500	250	100.00%
10.1100.731.1.6.23	NEW EQUIP-READING SMITH	225	0		(225)	-100.00%
10.1100.731.2.0.05	NEW EQUIP-ENGLISH MIDDLE	0	391	0	0	0.00%
10.1100.731.2.0.08	NEW EQUIP-PHYS ED MIDDLE	0	242	0	0	0.00%
10.1100.731.2.0.10	NEW EQUIP-INDUST ARTS MIDDLE	500	0		(500)	-100.00%
10.1100.731.3.0.05	NEW EQUIP-ENGLISH HIGH	0	13,000	11,000	11,000	100.00%
10.1100.731.3.0.08	NEW EQUIP-PHYS ED HIGH	1,900	990	0	(1,900)	-100.00%
10.1100.731.3.0.11	NEW EQUIP-MATH HIGH	4,400	12,000	11,000	6,600	150.00%
10.1100.731.3.0.12	NEW EQUIP-MUSIC HIGH	750	0		(750)	-100.00%
10.1100.731.3.0.13	NEW EQUIP-SCIENCE HIGH	200	0		(200)	-100.00%
10.1100.731.3.0.15	NEW EQUIP-SOCIAL STUDIES HIGH	0	10,000	11,000	11,000	100.00%
10.1100.731.3.0.16	NEW EQUIP-COMPUTER HIGH	1,000	0		(1,000)	-100.00%
10.1100.733.2.0.18	NEW FURNITURE-GEN ED MIDDLE	2,450	0		(2,450)	-100.00%
10.1100.735.2.0.08	REPL EQUIP-PHYS ED MIDDLE	0	124	124	124	100.00%
10.1100.735.2.0.12	REPL EQUIP-MUSIC MIDDLE	1,300	0	80	(1,220)	-93.85%
10.1100.735.2.0.13	REPL EQUIP-SCIENCE MIDDLE	0	650	0	0	0.00%
10.1100.735.3.0.08	REPL EQUIP-PHYS ED HIGH	0	1,000	1,000	1,000	100.00%
10.1100.735.3.0.09	REPL EQUIP-HOME EC HIGH	470	2,200	1,200	730	155.32%
10.1100.735.3.0.18	REPL EQUIP-GENERAL ED/HIGH	353	0		(353)	-100.00%
10.1100.737.2.0.18	REPL FURNITURE-GEN ED MIDDLE	0	5,000	5,000	5,000	100.00%
10.1100.737.3.0.18	REPL FURNITURE-GENERAL ED HIGH	10,000	5,000	5,000	(5,000)	-50.00%
10.1100.810.2.0.00	DUES & FEES MIDDLE	1,020	1,140	1,140	120	11.76%
10.1100.810.3.0.00	DUES & FEES HIGH	4,800	6,900	6,100	1,300	27.08%
TOTAL REGULAR EDUCATION		4,937,749	5,220,343	4,798,192	(139,557)	-2.83%