

# PUTNEY TOWN SCHOOL DISTRICT

## FY18 PROPOSED REVENUE, EXPENSE AND FUND BALANCE SUMMARY

Bd review 12/13/16, 12/20/16, approved 1/17/17

[General Fund]

Description	FY16 BUDGET	FY16 ACTUAL	FY17 Adopted	FY18 Proposed	Difference	Percent Diff
<b>Revenues</b>						
EARN. ON INVEST. - INTEREST	500	319	500	500	0	0.0%
DONATIONS REVENUE	1,001	1,885	251	1,000	749	298.4%
PRE-SCHOOL (AFTER SCHOOL PROG) I	1,500	4,276	5,250	4,000	-1,250	-23.8%
PRE-K FEES -TUITION	-	5,250	-	5,000	5,000	
REG ELEMENTARY TUITION-STUDENTS	13,550	-	15,000	15,000	0	0.0%
TITLE I SUB GRANT WSESU	50,001	50,920	50,786	92,051	41,265	81.3%
MEDICAID SG BASE	18,000	18,000	21,652	22,000	348	1.6%
EPSDT SUB GRANT WSESU	16,000	16,000	8,840	8,800	-40	-0.5%
TITLE II A SUB GRANT (WSESU)	21,500	16,289	17,000	-	-17,000	-100.0%
GENERAL STATE SUPPORT	3,006,235	3,006,235	3,112,622	3,013,537	-99,085	-3.2%
ST. TRANSPORTATION AID	44,402	44,402	45,117	50,314	5,197	11.5%
BLUECROSS BLUESHIELD GRANT REVI	-	500	-	-	0	
REG SECONDARY TUITION-STUDENTS	14,250	14,250	-	-	0	
REG SECONDARY TUITION-VT LEAS (PI	-	-	-	15,000	15,000	
SP. ED. BLOCK GRANT	57,716	57,716	59,406	-	-59,406	-100.0%
INTENSIVE SERVICE GRANT	298,026	344,911	366,997	-	-366,997	-100.0%
SP ED EXTRAORDINARY GRANT	-	1,800	-	-	0	
EEE STATE REVENUE	17,133	17,133	17,343	-	-17,343	-100.0%
SUMMER CAMP REVENUE	-	1,810	-	-	0	
SUB GRANT FOOD SERVICE EQUIPMEN	-	932	-	-	0	
FLOW OF FRESH FRUIT & VEG GRANT-	11,970	11,918	11,970	11,558	-412	-3.4%
FARM TO SCHOOL SUB GRANT REV	-	3,600	-	-	0	
<b>Total General Fund Revenues</b>	<b>3,571,784</b>	<b>3,618,146</b>	<b>3,732,734</b>	<b>3,238,760</b>	<b>-493,974</b>	<b>-13.2%</b>
<b>Total Expenses</b>	<b>3,621,784</b>	<b>3,643,776</b>	<b>3,752,734</b>	<b>3,303,760</b>	<b>-448,974</b>	<b>-12.0%</b>
Surplus / (Deficit)	-50,000	-25,630	-20,000	<b>-65,000</b>		

Note: Deficit represents Planned use of Fund Balance to stabilize the school tax rate

FY16 Fund Balances: [preliminary]	General Fund	Capital	Food	Endowment	Total
General Fund					
Beginning Fund Balance	142,303	213,764	3,460	55,314	414,841
YTD Surplus/(Deficit)	-25,629	183	0	-2,400	-27,846
Ending Fund Balance 6/30/16	116,674	213,947	3,460	52,914	386,995
Projected Use of Fund Balance FY17	-20,000	-10,000			
Projected Use of Fund Balance FY18	-65,000				
Projected Ending Fund Balance FY18	31,674	203,947			

District: **Putney**  
County: **Windham**

**T161**  
**Windham Southeast**

Property dollar equivalent yield

Homestead tax rate per \$10,160 of spending per equalized pupil

**10,160**

**1.00**

**11,990**

Income dollar equivalent yield per 2.0% of household income

As of 1/17/2017, updated 5/31/17 Legis. H509

**Expenditures**

	FY2015	FY2016	FY2017	FY2018	\$Diff	%Diff	ref.#
1. <b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,688,892	\$3,610,313	\$3,752,734	\$3,303,760	-448,974	-12.0%	1.
2. <i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-				2.
4. <b>Locally adopted or warned budget</b>	\$3,688,892	\$3,610,313	\$3,752,734	\$3,303,760	-448,974	-12.0%	4.
6. <i>plus</i> Prior year deficit repayment of deficit	-	-	-				6.
7. <b>Total Budget</b>	\$3,688,892	\$3,610,313	\$3,752,734	\$3,303,760	-448,974	-12.0%	7.

**Revenues**

10. Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$663,787	\$604,078	\$640,112	\$290,223	-349,889	-54.7%	10.
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14. <b>Education Spending</b>	\$3,025,105	\$3,006,235	\$3,112,622	\$3,013,537	-99,085	-3.2%	14.
15. Equalized Pupils	180.82	177.34	182.82	173.80	-9	-4.9%	15.

16. <b>Education Spending per Equalized Pupil</b>	\$ 16,730	\$ 16,952	\$ 17,026	\$ 17,339	313	1.8%	16.
17. <i>minus</i> Less ALL net eligible construction costs (or P&I) per equalizer	\$ -	\$ -	\$ -	\$ -	0		17.
18. <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual	\$ -	\$ -	\$ -	\$ -			18.

	threshold = \$16,166	threshold = \$17,103	Allowable growth	threshold = \$17,386			
25. Excess spending threshold	\$ 16,166	\$ 17,103	\$ 17,076	\$ 17,386	310	1.8%	25.
26. <i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$ 564	\$ -	\$ -	\$ -	0		26.
27. Per pupil figure used for calculating District Equalized Tax Rate	\$ 17,294	\$ 16,952	\$ 17,026	\$ 17,339	313	1.8%	27.
28. District spending adjustment (minimum of 100%)	186.256%	179.214%	175.504%	170.661%	0	-2.8%	28.
	based on \$9,285	based on \$9,285	based on yield \$9,701	based yield \$10,076	375	3.9%	

**Prorating the local tax rate**

29. Anticipated district equalized homestead tax rate (prorated by line 30) [(\$17,339.11 ÷ (\$10,160.00 / \$1.000))]	\$ 1.825	\$ 1.774	\$ 1.755	\$ 1.707	(0.05)	-2.8%	29.
30. Percent of Putney equalized pupils not in a union school district	66.16%	67.24%	71.23%	70.17%	-1.1%	-1.5%	30.
31. Portion of district eq homestead rate to be assessed by town (70.17% x \$1.71)	\$1.208	\$1.193	\$1.250	\$1.198	-0.053	-4.2%	31.
32. <b>Common Level of Appraisal (CLA)</b>	103.84%	99.59%	101.24%	103.60%	2.4%	2.3%	32.
33. Portion of actual district homestead rate to be assessed by town (\$1.1975 / 103.60%)	\$1.163	\$1.198	\$1.235	\$1.156	-0.079	-6.4%	33.
	based on \$0.98	based on \$0.99	based on \$1.00	based on \$1.00			

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

34. Anticipated income cap percent (to be prorated by line 30) [(\$17,339.11 ÷ \$11,990) x 2.00%]	3.35%	3.23%	3.13%	2.89%	-0.2%	-7.7%	34.
35. Portion of district income cap percent applied by State (70.17% x 2.89%)	2.22%	2.17%	2.23%	2.03%	-0.2%	-9.0%	35.
35a. BUHS Equalized Tax Rate	\$ 1.735	\$ 1.797	\$ 1.788	\$ 1.708	-8.0%	-4.5%	35a.
36. Percent of equalized pupils at Brattleboro UHSD #6	33.84%	32.76%	28.77%	29.83%	1.1%	3.7%	36.
37. BUHS Portion of district equalized homestead rate to be assessed by town	\$0.587	\$0.589	\$0.514	\$0.509	\$ (0.005)	-1.0%	37.
38. PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.795	\$1.782	\$1.765	\$1.707	\$ (0.058)	<b>-3.3%</b>	38.
39. PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.728	\$1.789	\$1.743	\$1.648	\$ (0.095)	<b>-5.5%</b>	39.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. **New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate..**  
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
 - The base income percentage cap is 2.0%.

**PUTNEY TOWN SCHOOL DISTRICT**  
**FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0100.00.1100.110.000.5	K-8 INSTRUCT SALARIES	159,646	175,208	172,101	155,491	-16,610	-10%
001.0100.00.1100.110.250.5	TEACHER SALARIES	48,548	43,193	43,625	58,748	15,123	35%
001.0100.00.1100.110.251.5	TITLE I SALARY-ACADEMIC SUPPORT L	88,831	143,958	69,082	81,969	12,887	19%
001.0100.00.1100.118.250.5	STIPENDS	0	1,600	0	4,305	4,305	
001.0100.00.1100.210.000.5	K-8 HEALTH INS	44,610	28,122	48,134	49,000	866	2%
001.0100.00.1100.210.250.5	HEALTH INSURANCE	12,137	11,857	13,096	13,456	360	3%
001.0100.00.1100.210.251.5	HEALTH - Local	25,237	22,860	28,000	23,000	-5,000	-18%
001.0100.00.1100.215.000.5	K-8 DENTAL INSURANCE	3,542	2,697	3,577	2,700	-877	-25%
001.0100.00.1100.215.250.5	DENTAL INSURANCE	971	895	981	1,000	19	2%
001.0100.00.1100.215.251.5	DENTAL	1,881	1,510	2,881	1,600	-1,281	-44%
001.0100.00.1100.220.000.5	K-8 INSTRUCT FICA	12,213	13,026	13,166	11,895	-1,271	-10%
001.0100.00.1100.220.250.5	FICA	3,714	3,020	3,337	4,823	1,486	45%
001.0100.00.1100.220.251.5	FICA	6,796	10,253	5,285	6,271	986	19%
001.0100.00.1100.230.000.5	K-8 LIFE INS	269	306	251	251	0	0%
001.0100.00.1100.230.250.5	LIFE INSURANCE	97	81	94	94	0	0%
001.0100.00.1100.230.251.5	LIFE	171	243	178	179	1	1%
001.0100.00.1100.245.250.5	FED GRANT VSTRS RETIREMENT	3,000	5,546	5,404	8,225	2,821	52%
001.0100.00.1100.250.000.5	WORKERS COMP	0	1,361	924	1,361	437	47%
001.0100.00.1100.250.250.5	WORKER'S COMPENSATION	0	361	595	595	0	0%
001.0100.00.1100.250.251.5	WORKERS COMP	0	1,083	645	1,083	438	68%
001.0100.00.1100.274.000.5	DISABILITY INSURANCE	555	838	556	838	283	51%
001.0100.00.1100.274.250.5	DISABILITY INSURANCE	194	225	218	218	0	0%
001.0100.00.1100.274.251.5	DISABILITY INSURANCE	386	675	376	675	299	80%
001.0100.00.1100.283.000.5	403(B) BENEFIT	644	1,763	1,700	1,800	100	6%
001.0100.00.1100.283.250.5	403 B BENEFIT	2,840	432	436	587	151	35%
001.0100.00.1100.283.251.5	403(B) BENEFIT	1,711	1,298	850	1,300	450	53%
001.0100.00.1100.285.000.5	125 PLAN	70	70	70	70	0	0%
001.0100.00.1100.285.251.5	125 PLAN	0	33	0	0	0	
001.0100.00.1100.290.000.5	K-8 COURSE REIMB	500	3,272	500	500	0	0%
001.0100.00.1100.290.251.5	COURSE REIMB.	1,200	302	1,200	1,200	0	0%
001.0100.00.1100.330.000.5	ASSET DEVELOP & FOREST PROG CS	1,800	0	1,800	1,800	0	0%
001.0100.00.1100.390.000.5	ASIAN STUDIES PROGRAM	7,000	7,000	7,000	7,000	0	0%
001.0100.00.1100.430.000.5	REPAIRS/MAINT CS	0	0	500	500	0	0%
001.0100.00.1100.610.000.5	K-8 INSTRUCT SUPPLIES	2,850	3,396	2,850	3,500	650	23%
001.0100.00.1100.610.251.5	SUPPLIES	500	252	500	500	0	0%
001.0100.00.1100.619.000.5	BAND & CHROUS (MUSIC)	800	725	800	800	0	0%
001.0100.00.1100.620.000.5	SOFTWARE	12,000	6,014	12,000	8,500	-3,500	-29%
001.0100.00.1100.640.251.5	BOOKS	600	222	600	600	0	0%
001.0100.00.1100.735.000.5	K-8 EQUIPMENT	1,400	1,857	1,400	1,600	200	14%
001.0100.00.1100.735.318.5	BCBS GRANT EQUIPMENT	0	500	0	0	0	
001.0100.00.1100.736.000.5	PE EQUIPMENT	3,000	0	3,000	3,000	0	0%
001.0100.00.1100.810.251.5	DUES & FEES - LOCAL	125	0	125	0	-125	-100%
<b>REGULAR INSTRUCTION - 1100</b>		<b>449,838</b>	<b>496,054</b>	<b>447,836</b>	<b>461,034</b>	<b>13,197</b>	<b>3%</b>
001.0100.00.1116.110.000.5	TECHNOLOGY INTEGRATION SALARY	12,000	10,230	0	0	0	
001.0100.00.1116.118.000.5	TECHNOLOGY STIPEND	3,000	0	3,000	3,000	0	0%
001.0100.00.1116.220.000.5	TECHNOLOGY STIPEND FICA	1,148	783	230	230	0	0%
001.0100.00.1116.250.000.5	WORKERS COMP	0	68	51	68	17	33%
001.0100.00.1116.330.000.5	TECHNOLOGY SUPPORT CS	0	0	12,000	12,000	0	0%
001.0100.00.1116.430.000.5	COMPUTER REPAIRS	1,500	449	1,500	1,500	0	0%
001.0100.00.1116.532.000.5	ON LINE SERV FEES CS	3,360	2,565	3,360	3,500	140	4%
001.0100.00.1116.610.000.5	COMPUTER SUPPLIES	1,200	2,305	1,200	2,000	800	67%
001.0100.00.1116.615.000.5	SOFTWARE COMPUTER	1,500	1,228	1,500	1,500	0	0%
001.0100.00.1116.735.000.5	COMPUTER EQUIPMENT & LEASE	21,500	40,552	17,500	18,000	500	3%

**PUTNEY TOWN SCHOOL DISTRICT  
FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0100.00.1116.738.000.5	HARDWARE/EQUIPMENT	6,000	10,585	6,000	6,000	0	0%
	TECHNOLOGY INSTRUCTION - 1116	51,208	68,764	46,341	47,798	1,457	3%
001.0100.00.2120.110.000.5	GUIDANCE SALARIES	72,701	58,162	47,550	65,827	18,277	38%
001.0100.00.2120.210.000.5	HEALTH	2,500	0	2,698	6,728	4,031	149%
001.0100.00.2120.215.000.5	DENTAL	994	0	1,004	1,004	0	0%
001.0100.00.2120.220.000.5	FICA	5,562	4,449	3,638	5,036	1,398	38%
001.0100.00.2120.230.000.5	LIFE	126	68	125	125	0	0%
001.0100.00.2120.240.000.5	VT ST RETIRE	0	1,097	0	0	0	
001.0100.00.2120.250.000.5	WORKERS COMP	0	483	587	483	-104	-18%
001.0100.00.2120.255.000.5	EAP/403 B FEES	1,100	78	428	78	-350	-82%
001.0100.00.2120.274.000.5	DISABILITY INSURANCE	269	197	274	197	-76	-28%
001.0100.00.2120.283.000.5	403(B) BENEFIT	713	456	713	456	-257	-36%
001.0100.00.2120.285.000.5	125 PLAN	70	0	70	70	0	0%
001.0100.00.2120.290.000.5	COURSE REIMB.	725	1,078	725	1,078	353	49%
001.0100.00.2120.330.000.5	PROF. C/S	900	1,070	900	900	0	0%
001.0100.00.2120.515.000.5	GUIDANCE TRAVEL	500	0	500	500	0	0%
001.0100.00.2120.610.000.5	GUIDANCE SUPPLIES	150	132	150	150	0	0%
001.0100.00.2120.640.000.5	BOOKS	300	132	300	300	0	0%
001.0100.00.2120.735.000.5	EQUIPMENT	100	0	100	0	-100	-100%
001.0100.00.2120.810.000.5	DUES & FEES	175	0	175	0	-175	-100%
	COUNSELING SERVICES - 2120	86,885	67,401	59,935	82,932	22,997	38%
001.0100.00.2134.110.000.5	NURSE SALARY	69,298.00	76,676.00	69,304.00	69,997.00	693.00	1%
001.0100.00.2134.210.000.5	HEALTH	7,115.00	7,115.00	7,677.00	7,678.00	1.00	0%
001.0100.00.2134.215.000.5	DENTAL INS	485.00	459.00	490.00	490.00	0.00	0%
001.0100.00.2134.220.000.5	FICA	5,301.00	5,620.00	5,306.00	5,355.00	49.00	1%
001.0100.00.2134.230.000.5	LIFE	118.00	126.00	118.00	118.00	0.00	0%
001.0100.00.2134.250.000.5	WORKERS COMP	0.00	570.00	540.00	580.00	40.00	7%
001.0100.00.2134.274.000.5	DISABILITY INSURANCE	256.00	357.00	261.00	357.00	96.00	37%
001.0100.00.2134.283.000.5	403(B) BENEFIT	679.00	686.00	679.00	686.00	7.00	1%
001.0100.00.2134.285.000.5	125 PLAN	70.00	67.00	70.00	70.00	0.00	0%
001.0100.00.2134.290.000.5	COURSE REIMB.	725.00	95.00	725.00	725.00	0.00	0%
001.0100.00.2134.330.000.5	DOCTORS SALARY	1,000.00	200.00	1,000.00	200.00	-800.00	-80%
001.0100.00.2134.430.000.5	REPAIRS	100.00	125.00	100.00	0.00	-100.00	-100%
001.0100.00.2134.515.000.5	TRAVEL	250.00	69.00	250.00	100.00	-150.00	-60%
001.0100.00.2134.610.000.5	SUPPLIES	1,400.00	1,363.00	800.00	1,500.00	700.00	88%
001.0100.00.2134.735.000.5	EQUIPMENT	200.00	0.00	200.00	0.00	-200.00	-100%
001.0100.00.2134.810.000.5	DUES & FEES	160.00	105.00	160.00	160.00	0.00	0%
	NURSING SERVICES - 2134	87,157.00	93,633.00	87,680.00	88,015.00	335.00	0%
001.0100.00.2200.320.000.5	ASSEMBLIES	3,000	890	3,000	3,000	0	0%
001.0100.00.2200.322.000.5	COACHING PROG IMPROVEMENT	1,500	0	1,500	1,500	0	0%
001.0100.00.2200.329.000.5	EQUITY COORDINATION	1,000	0	1,000	1,000	0	0%
	STAFF SUPPORT SERVICES - 2200	5,500	890	5,500	5,500	0	0%
001.0100.00.2212.110.000.5	ONE PERCENT FUND SAL	0	1,125	0	0	0	
001.0100.00.2212.220.000.5	ONE PERCENT FUND FICA	0	86	0	0	0	
001.0100.00.2212.320.000.5	ONE PERCENT FUND	9,150	0	9,150	9,150	0	0%
001.0100.00.2212.327.000.5	AIMSWEB (INSTRUCT IMPROVEMENT)	1,500	864	1,500	1,000	-500	-33%
001.0100.00.2212.330.000.5	ENVIRONMENTAL STUDIES	1,600	2,890	1,600	1,600	0	0%
001.0100.00.2212.515.000.5	TRAVEL & CONFERENCE	1,800	1,345	3,300	3,000	-300	-9%
001.0100.00.2212.610.000.5	WELLNESS AWARD SUPPLIES	0	0	1,000	0	-1,000	-100%
	PROGRAM IMPROVEMENT - 2212	14,050	6,310	16,550	14,750	-1,800	-11%

**PUTNEY TOWN SCHOOL DISTRICT**  
**FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0100.00.2222.110.000.5	LIBR. SALARY	32,672	23,781	35,666	37,258	1,592	4%
001.0100.00.2222.210.000.5	HEALTH	14,998	6,011	16,183	5,382	-10,801	-67%
001.0100.00.2222.215.000.5	DENTAL	1,262	446	1,275	1,275	0	0%
001.0100.00.2222.220.000.5	LIBR. PARA FICA	2,499	1,695	2,728	2,850	122	4%
001.0100.00.2222.230.000.5	LIFE	76	35	50	50	0	0%
001.0100.00.2222.250.000.5	WORKERS COMP	0	197	250	197	-53	-21%
001.0100.00.2222.274.000.5	DISABILITY INSURANCE	167	97	91	97	6	7%
001.0100.00.2222.283.000.5	403(B) BENEFIT	433	0	350	350	0	0%
001.0100.00.2222.290.000.5	COURSE REIMB.	725	1,833	725	1,800	1,075	148%
001.0100.00.2222.336.000.5	SUPPORT - CONTRACTED SERVIC	600	0	600	0	-600	-100%
001.0100.00.2222.441.000.5	TECH SUPPORT SOFTWARE	800	799	800	800	0	0%
001.0100.00.2222.610.000.5	LIBRARY SUPPLIES	600	486	600	600	0	0%
001.0100.00.2222.615.000.5	TECH SOFTWARE	0	422	800	800	0	0%
001.0100.00.2222.640.000.5	LIBRARY BOOKS	3,000	3,148	2,000	2,500	500	25%
001.0100.00.2222.642.000.5	PERIODICALS	650	587	650	650	0	0%
001.0100.00.2222.650.000.5	A-V	500	629	500	500	0	0%
001.0100.00.2222.735.000.5	EQUIPMENT	1,300	0	300	300	0	0%
001.0100.00.2222.737.000.5	NON-INSTRUCTIONAL EQUIP	400	0	400	400	0	0%
	<b>SCHOOL LIBRARY SERVICES - 2222</b>	<b>60,682</b>	<b>40,165</b>	<b>63,968</b>	<b>55,809</b>	<b>-8,159</b>	<b>-13%</b>
001.0100.00.2310.110.000.5	SCHOOL BOARD	4,000	4,000	4,000	5,000	1,000	25%
001.0100.00.2310.220.000.5	FICA	306	306	306	383	77	25%
001.0100.00.2310.250.000.5	WORKERS COMP	0	33	32	33	1	3%
001.0100.00.2310.550.000.5	PRINTING & ADS	1,100	1,624	1,100	1,600	500	45%
001.0100.00.2310.610.000.5	SUPPLIES	650	881	650	900	250	38%
001.0100.00.2310.810.000.5	DUES & FEES	1,700	2,071	2,000	2,000	0	0%
	<b>BOARD OF EDUCATION - 2310</b>	<b>7,756</b>	<b>8,915</b>	<b>8,088</b>	<b>9,916</b>	<b>1,828</b>	<b>23%</b>
001.0100.00.2313.110.000.5	TREASURER	500	500	500	500	0	0%
001.0100.00.2313.220.000.5	FICA	38	38	38	38	0	0%
001.0100.00.2313.300.000.5	LEGAL FEES/AUDIT	0	0	5,000	5,000	0	0%
	<b>BOARD TREASURER SERVICES - 2313</b>	<b>538</b>	<b>538</b>	<b>5,538</b>	<b>5,538</b>	<b>0</b>	<b>0%</b>
001.0100.00.2321.331.000.5	ASSESSMENT (WSSESU)	152,326	152,326	149,449	149,052	-397	0%
	<b>SU ASSESSMENT - 2321</b>	<b>152,326</b>	<b>152,326</b>	<b>149,449</b>	<b>149,052</b>	<b>-397</b>	<b>0%</b>
001.0100.00.2410.110.000.5	ADMINISTRATOR	91,225	91,225	93,500	95,843	2,343	3%
001.0100.00.2410.112.000.5	SECRETARY	39,462	39,828	40,450	41,466	1,016	3%
001.0100.00.2410.113.000.5	CLERICAL SUPPORT	9,000	12,206	9,000	9,000	0	0%
001.0100.00.2410.210.000.5	HEALTH	26,532	26,532	28,628	26,000	-2,628	-9%
001.0100.00.2410.215.000.5	DENTAL	2,062	1,951	2,083	2,083	0	0%
001.0100.00.2410.220.000.5	FICA	10,686	10,796	10,247	11,193	945	9%
001.0100.00.2410.230.000.5	LIFE	413	460	413	413	0	0%
001.0100.00.2410.240.000.5	VT ST RETIRE	0	1,593	1,540	1,600	60	4%
001.0100.00.2410.250.000.5	WORKERS COMP	0	1,157	1,070	1,200	130	12%
001.0100.00.2410.274.000.5	DISABILITY INSURANCE	490	680	490	680	190	39%
001.0100.00.2410.283.000.5	403 B	3,429	1,912	3,400	2,000	-1,400	-41%
001.0100.00.2410.290.000.5	PROFESSIONAL DEVELOPMENT	2,000	450	2,000	2,000	0	0%
001.0100.00.2410.330.000.5	SOFTWARE MAINT CS - STUDENT DATA	1,800	2,640	1,800	2,600	800	44%
001.0100.00.2410.332.000.5	STUDENT NOTIFICATION CS	650	0	650	0	-650	-100%
001.0100.00.2410.430.000.5	COST PER COPY/ADMIN EQUIP RE	9,000	11,304	9,000	10,000	1,000	11%
001.0100.00.2410.432.000.5	COST PER COPY EXP	0	543	0	0	0	0%
001.0100.00.2410.515.000.5	ADMIN. TRAVEL	1,500	4,425	1,500	1,500	0	0%

**PUTNEY TOWN SCHOOL DISTRICT  
FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0100.00.2410.610.000.5	ADMIN SUPPLIES	3,000	1,358	3,000	2,500	-500	-17%
001.0100.00.2410.640.000.5	ADMIN. BOOKS	300	77	300	300	0	0%
001.0100.00.2410.735.000.5	ADMIN. EQUIPMENT	1,500	1,323	1,500	1,500	0	0%
001.0100.00.2410.810.000.5	DUES & FEES	500	980	500	750	250	50%
<b>OFFICE OF THE PRINCIPAL - 2410</b>		<b>203,549</b>	<b>211,440</b>	<b>211,071</b>	<b>212,627</b>	<b>1,556</b>	<b>1%</b>
001.0100.00.2600.110.000.5	CUSTODIAL	82,514	88,669	84,600	79,469	-5,131	-6%
001.0100.00.2600.210.000.5	HEALTH	30,604	23,170	33,022	28,000	-5,022	-15%
001.0100.00.2600.215.000.5	DENTAL	970	987	980	980	0	0%
001.0100.00.2600.220.000.5	FICA	6,312	6,637	6,470	6,079	-391	-6%
001.0100.00.2600.230.000.5	LIFE	126	126	126	126	0	0%
001.0100.00.2600.240.000.5	VT ST RETIRE	2,715	2,860	2,771	2,900	129	5%
001.0100.00.2600.250.000.5	WORKERS COMP	0	4,548	4,981	5,000	19	0%
001.0100.00.2600.274.000.5	DISABILITY INS	261	735	255	735	479	188%
001.0100.00.2600.285.000.5	125 PLAN	70	70	70	70	0	0%
001.0100.00.2600.331.000.5	WATER TESTING	2,500	3,427	2,500	3,000	500	20%
001.0100.00.2600.420.000.5	RUBBISH REMOVAL	3,600	3,622	3,600	3,700	100	3%
001.0100.00.2600.421.000.5	WATER	3,000	2,794	3,000	3,000	0	0%
001.0100.00.2600.430.000.5	GROUNDS MAINT. C/S & REPAIRS	9,000	5,516	9,000	8,500	-500	-6%
001.0100.00.2600.433.000.5	CONTRACTED SERVICES	25,000	44,993	25,000	30,000	5,000	20%
001.0100.00.2600.437.000.5	PLANNED BLDG. MAINT.	15,000	9,789	15,000	15,000	0	0%
001.0100.00.2600.515.000.5	TRAVEL	575	229	575	500	-75	-13%
001.0100.00.2600.520.000.5	PROP. & LIAB. INSURANCE	26,176	8,640	7,800	8,640	840	11%
001.0100.00.2600.530.000.5	TELEPHONE & POSTAGE	5,600	4,657	5,600	5,600	0	0%
001.0100.00.2600.534.000.5	FIBER CONNECT ANNUAL FEES	0	2,880	0	2,500	2,500	
001.0100.00.2600.610.000.5	CUSTODIAL SUPPLIES	12,000	17,494	12,000	15,000	3,000	25%
001.0100.00.2600.622.000.5	ELECTRICITY	23,750	28,367	23,750	26,000	2,250	9%
001.0100.00.2600.623.000.5	GAS	1,250	762	1,250	1,000	-250	-20%
001.0100.00.2600.624.000.5	FUEL OIL	4,000	15,888	4,000	8,000	4,000	100%
001.0100.00.2600.625.000.5	WOOD PELLETS	21,000	0	21,000	15,000	-6,000	-29%
001.0100.00.2600.735.000.5	MAINT. EQUIP.	1,500	1,459	1,500	1,500	0	0%
001.0100.00.2600.737.000.5	EQUIPMENT REPLACEMENT	2,500	0	2,500	2,000	-500	-20%
<b>OPERATIONS &amp; MAINT OF PLANT - 2600</b>		<b>280,023</b>	<b>278,319</b>	<b>271,350</b>	<b>272,299</b>	<b>949</b>	<b>0%</b>
001.0100.00.2660.118.000.5	SECURITY SALARY	2,800	0	2,800	2,800	0	0%
001.0100.00.2660.220.000.5	SECURITY SOCIAL SEC	200	0	200	214	14	7%
<b>SECURITY - 2660</b>		<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,014</b>	<b>14</b>	<b>0%</b>
001.0100.00.2700.510.000.5	TRANSP. C/S	99,878	99,878	99,878	103,913	4,035	4%
001.0100.00.2700.513.000.5	MONTREAL TRIP GRADE 8	1,500	1,127	1,500	1,500	0	0%
001.0100.00.2700.514.000.5	MIDDLE SCHOOL FIELD TRIPS	1,000	624	1,000	1,000	0	0%
001.0100.00.2700.517.000.5	LATE BUS	5,000	3,360	5,000	4,500	-500	-10%
001.0100.00.2700.519.000.5	FIELD TRIPS	4,000	3,016	3,000	3,500	500	17%
<b>STUDENT TRANSPORTATION SERVICES - 2700</b>		<b>111,378</b>	<b>108,005</b>	<b>110,378</b>	<b>114,413</b>	<b>4,035</b>	<b>4%</b>
001.0100.00.5100.830.001.5	ENERGY PROJ# 2 INTEREST-BOND	18,637	18,637	18,005	17,234	-771	-4%
001.0100.00.5100.830.003.5	ENERGY PROJ#3 INTEREST - BOND	22,691	22,691	22,038	21,306	-732	-3%
001.0100.00.5100.910.001.5	ENERGY PROJ #1 & 2 PRINCIPAL-BOND	35,000	35,000	35,000	35,000	0	0%
001.0100.00.5100.910.003.5	ENERGY PROJ #3 PRINCIPAL-BOND	42,000	42,000	42,000	42,000	0	0%
001.0100.00.5100.910.622.5	EVERGREEN FUND GMP PRINCIPAL	5,800	6,000	5,800	6,000	200	3%
<b>DEBT SERVICE - 5100</b>		<b>124,128</b>	<b>124,328</b>	<b>122,843</b>	<b>121,540</b>	<b>-1,303</b>	<b>-1%</b>
<b>DISTRICTWIDE - 00</b>		<b>1,638,018</b>	<b>1,657,087</b>	<b>1,609,528</b>	<b>1,644,236</b>	<b>34,708</b>	<b>2%</b>

**PUTNEY TOWN SCHOOL DISTRICT  
FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0100.11.1100.110.000.5	PRESCHOOL SALARY	60,131	62,244	69,304	69,997	693	1%
001.0100.11.1100.115.000.5	PRE-SCHOOL PARAPROF SAL ARY	20,689	35,421	24,131	36,832	12,701	53%
001.0100.11.1100.210.000.5	PRESCHOOL HEALTH INS	14,038	17,280	15,147	18,000	2,853	19%
001.0100.11.1100.215.000.5	PRESCHOOL DENTAL INS	1,618	1,312	1,634	1,634	0	0%
001.0100.11.1100.220.000.5	PRESCHOOL FICA	6,048	7,234	5,302	6,948	1,647	31%
001.0100.11.1100.230.000.5	PRESCHOOL LIFE INS	200	145	97	97	0	0%
001.0100.11.1100.240.000.5	VT ST RETIRE	0	767	660	770	110	17%
001.0100.11.1100.250.000.5	PRESCHOOL WORKERS COMP	425	759	720	759	39	5%
001.0100.11.1100.274.000.5	PRESCHOOL DISABILITY INS	250	395	207	395	188	91%
001.0100.11.1100.283.000.5	PRESCHOOL 403B	601	622	509	622	114	22%
001.0100.11.1100.290.000.5	PRESCHOOL COURSE REIMB	0	1,160	0	0	0	
001.0100.11.1100.320.000.5	PRE-SCHOOL CONTRACTED SERVICES	24,000	30,000	21,000	30,000	9,000	43%
001.0100.11.1100.610.000.5	PRESCHOOL SUPPLIES	4,000	750	1,500	1,500	0	0%
001.0100.11.1100.640.000.5	PRESCHOOL BOOKS	500	404	500	500	0	0%
001.0100.11.1100.735.000.5	PRESCHOOL NEW EQUIPMENT	1,500	1,828	500	500	0	0%
<b>REGULAR INSTRUCTION - 1100</b>		<b>134,000</b>	<b>160,323</b>	<b>141,211</b>	<b>168,555</b>	<b>27,345</b>	<b>19%</b>
<b>PRE-SCHOOL - 11</b>		<b>134,000</b>	<b>160,323</b>	<b>141,211</b>	<b>168,555</b>	<b>27,345</b>	<b>19%</b>
001.0100.13.1100.110.000.5	TEACHER SALARIES K-6	362,717	354,867	349,467	341,028	-8,439	-2%
001.0100.13.1100.115.000.5	PARA	81,047	107,631	99,687	102,467	2,780	3%
001.0100.13.1100.120.000.5	SUBSTITUTES	26,500	22,445	26,500	26,500	0	0%
001.0100.13.1100.210.000.5	HEALTH	145,833	134,400	152,354	152,300	-54	0%
001.0100.13.1100.215.000.5	DENTAL	9,580	8,744	8,676	8,800	124	1%
001.0100.13.1100.220.000.5	FICA	37,312	35,491	29,058	43,102	14,044	48%
001.0100.13.1100.230.000.5	LIFE	1,408	850	861	861	0	0%
001.0100.13.1100.240.000.5	VT ST RETIRE	5,541	2,204	1,738	2,250	512	29%
001.0100.13.1100.250.000.5	WORKERS COMP	0	3,246	3,159	3,246	87	3%
001.0100.13.1100.260.000.5	UNEMPLOYMENT COMPENSATION	500	5,313	5,520	5,520	0	0%
001.0100.13.1100.274.000.5	DISBILITY INSURANCE	2,128	2,294	1,837	2,294	457	25%
001.0100.13.1100.283.000.5	403(B) BENEFIT	3,900	3,335	3,505	3,335	-170	-5%
001.0100.13.1100.284.000.5	EARLY INCENTIVE 403 (B) BENEFIT	17,469	17,469	0	0	0	
001.0100.13.1100.285.000.5	125 PLAN	210	210	210	210	0	0%
001.0100.13.1100.290.000.5	COURSE REIMB.	4,875	2,191	4,875	4,875	0	0%
001.0100.13.1100.292.000.5	CLASS. COURSE REIMB	1,800	1,253	1,800	1,800	0	0%
001.0100.13.1100.334.000.5	FUNDATIONS INVESTIGATION - CS	1,500	0	1,500	1,500	0	0%
001.0100.13.1100.338.000.5	PARA TRAINING FUNDS	1,500	1,000	1,500	1,500	0	0%
001.0100.13.1100.400.000.5	ELEM. ISTRUCT. REPAIRS	500	0	100	500	400	400%
001.0100.13.1100.610.000.5	SUPPLIES	11,750	8,903	11,750	10,000	-1,750	-15%
001.0100.13.1100.615.000.5	MANIPULATIVES	1,000	432	1,000	600	-400	-40%
001.0100.13.1100.640.000.5	BOOKS & PERIODICALS	3,000	602	11,000	5,000	-6,000	-55%
001.0100.13.1100.735.000.5	NEW EQUIPMENT	1,500	2,307	1,500	2,000	500	33%
001.0100.13.1100.737.000.5	NON-INSTRUCT EQUIPMENT	2,000	0	2,000	2,000	0	0%
<b>REGULAR INSTRUCTION - 1100</b>		<b>723,570</b>	<b>715,187</b>	<b>719,597</b>	<b>721,687</b>	<b>2,090</b>	<b>0%</b>
<b>ELEMENTARY - 13</b>		<b>723,570</b>	<b>715,187</b>	<b>719,597</b>	<b>721,687</b>	<b>2,090</b>	<b>0%</b>
001.0100.30.1100.110.000.5	TEACHER SALARIES SECONDARY	254,325	228,506	232,378	240,871	8,493	4%
001.0100.30.1100.120.000.5	SUBSTITUTES	1,500	4,644	1,500	1,500	0	0%
001.0100.30.1100.210.000.5	HEALTH	42,460	35,330	45,814	40,368	-5,446	-12%
001.0100.30.1100.215.000.5	DENTAL	3,056	2,318	3,087	3,087	0	0%

**PUTNEY TOWN SCHOOL DISTRICT  
FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0100.30.1100.220.000.5	FICA	19,571	17,178	17,890	18,541	651	4%
001.0100.30.1100.230.000.5	LIFE	429	423	363	363	0	0%
001.0100.30.1100.250.000.5	WORKERS COMP	0	1,917	1,268	1,917	649	51%
001.0100.30.1100.274.000.5	DISABILITY INSURANCE	924	1,170	787	1,170	383	49%
001.0100.30.1100.283.000.5	403(B) BENEFIT	2,401	1,222	1,102	1,222	120	11%
001.0100.30.1100.284.000.5	EARLY INCENTIVE 403 (B) BENEFIT	0	31,047	0	0	0	
001.0100.30.1100.285.000.5	125 PLAN	140	67	140	140	0	0%
001.0100.30.1100.290.000.5	COURSE REIMB.	2,900	4,022	2,900	2,900	0	0%
001.0100.30.1100.330.000.5	ALGEBRA/READING PROGRAM CS	2,500	1,800	2,500	2,500	0	0%
001.0100.30.1100.430.000.5	REPAIRS	500	0	500	500	0	0%
001.0100.30.1100.566.000.5	TUITION EXPENSE	0	1,134	0	0	0	
001.0100.30.1100.610.000.5	SUPPLIES	2,800	696	2,000	2,000	0	0%
001.0100.30.1100.617.000.5	GRADUATION	400	201	400	400	0	0%
001.0100.30.1100.619.000.5	MATH CLUB	300	0	300	0	-300	-100%
001.0100.30.1100.640.000.5	BOOKS	2,500	632	1,000	1,000	0	0%
001.0100.30.1100.735.000.5	NEW EQUIPMENT	3,100	161	2,000	2,000	0	0%
001.0100.30.1100.737.000.5	NON-INSTRUCTIONAL EQUIPMENT	500	0	500	500	0	0%
<b>REGULAR INSTRUCTION - 1100</b>		<b>340,306</b>	<b>332,468</b>	<b>316,429</b>	<b>320,979</b>	<b>4,550</b>	<b>1%</b>
<b>SECONDARY EDUCATION - 30</b>		<b>340,306</b>	<b>332,468</b>	<b>316,429</b>	<b>320,979</b>	<b>4,550</b>	<b>1%</b>
001.0140.00.1100.111.000.5	AFTERSCHL PROG COORD SALARY	1,500	0	1,500	1,500	0	0%
001.0140.00.1100.118.000.5	AFTERSCHL TUTORING SALARY	8,000	3,433	2,500	2,500	0	0%
001.0140.00.1100.220.000.5	AFTERSCHL FICA	727	247	612	306	-306	-50%
<b>REGULAR INSTRUCTION - 1100</b>		<b>10,227</b>	<b>3,679</b>	<b>4,612</b>	<b>4,306</b>	<b>-306</b>	<b>-7%</b>
001.0140.00.1101.110.000.5	LITERACY CAMP INSTRUCTION	2,000	0	1,000	1,000	0	0%
001.0140.00.1101.220.000.5	LITERACY CAMP FICA	153	0	153	76	-77	-50%
001.0140.00.1101.610.000.5	LITERACY SUPPLIES & MATERIALS	347	0	347	350	3	1%
<b>REGULAR INSTRUCTION - 1101</b>		<b>2,500</b>	<b>0</b>	<b>1,500</b>	<b>1,426</b>	<b>-74</b>	<b>-5%</b>
001.0140.00.1400.110.000.5	CO-CURRICULAR/SUMMER SALARY	14,400	21,388	14,400	14,400	0	0%
001.0140.00.1400.220.000.5	CO-CURRICULAR/SUMMER FICA	1,102	1,625	1,102	1,102	0	0%
001.0140.00.1400.250.000.5	WORKERS COMP	0	153	39	153	114	292%
001.0140.00.1400.330.000.5	CO-CURRICULAR/SUMMER PURCH	4,250	4,409	3,000	3,000	0	0%
001.0140.00.1400.332.000.5	SUMMER PROGRAMS	4,000	4,000	1,000	1,000	0	0%
001.0140.00.1400.610.000.5	CO-CURRICULAR/SUMMER SUPPLIES	750	495	1,500	1,500	0	0%
001.0140.00.1400.899.000.5	ANNUAL FUND EXPENSES	300	0	300	300	0	0%
<b>CO-CURRICULAR - 1400</b>		<b>24,802</b>	<b>32,070</b>	<b>21,341</b>	<b>21,455</b>	<b>114</b>	<b>1%</b>
001.0140.00.2190.110.000.5	SCAMP SALARY	1,950	0	500	0	-500	-100%
001.0140.00.2190.220.000.5	SCAMP FICA	149	0	0	0	0	
<b>SUPPORT SERVICES STUDENTS - 2190</b>		<b>2,099</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>-500</b>	<b>-100%</b>
001.0140.00.2700.510.000.5	SUMMER PROG TRANSPORTATION	3,500	4,257	3,500	6,500	3,000	86%
<b>STUDENT TRANSPORTATION SERVICES - 2700</b>		<b>3,500</b>	<b>4,257</b>	<b>3,500</b>	<b>6,500</b>	<b>3,000</b>	<b>86%</b>
<b>AFTER SCHOOL &amp; CO-CURRICULAR - 0140</b>		<b>43,128</b>	<b>40,007</b>	<b>31,453</b>	<b>33,687</b>	<b>2,234</b>	<b>7%</b>
001.0211.00.1200.115.000.5	SE PARA SALARY	139,522	122,776	84,210	0	-84,210	-100%
001.0211.00.1200.210.000.5	HEALTH	73,740	68,465	49,565	0	-49,565	-100%
001.0211.00.1200.215.000.5	DENTAL	2,183	3,170	2,205	0	-2,205	-100%



**PUTNEY TOWN SCHOOL DISTRICT**  
**FY2018 PROPOSED EXPENDITURE BUDGET**

Account	Description	FY16 BUDGET	FY16 ACTUAL	FY17 ADOPTED	FY18 PROPOSED	Difference	Percent Diff
001.0211.00.1200.220.000.5	FICA	10,670	9,019	6,802	0	-6,802	-100%
001.0211.00.1200.230.000.5	LIFE	162	300	253	0	-253	-100%
001.0211.00.1200.240.000.5	VT ST RETIRE	3,668	2,466	3,179	0	-3,179	-100%
001.0211.00.1200.250.000.5	WORKERS COMP.	744	1,015	833	0	-833	-100%
001.0211.00.1200.274.000.5	DISABILITY INSURANCE	373	744	497	0	-497	-100%
001.0211.00.1200.283.000.5	403(B) BENEFIT	0	2,226	500	0	-500	-100%
001.0211.00.1200.290.000.5	COURSE REIMB.	1,200	654	800	0	-800	-100%
<b>SPECIAL EDUCATION - 1200</b>		<b>232,262</b>	<b>210,836</b>	<b>148,844</b>	<b>0</b>	<b>-148,844</b>	<b>-100%</b>
<b>SPECIAL ED ELIGIBLE FOR REIMB - 0211</b>		<b>232,262</b>	<b>210,836</b>	<b>148,844</b>	<b>0</b>	<b>-148,844</b>	<b>-100%</b>
001.0212.00.1200.331.000.5	SPECIAL ED SERVICES (SU ASSES	396,119	396,119	617,433	272,894	-344,539	-56%
001.0212.00.1200.332.000.5	ESSENTIAL EARLY ED SERV (SU ASSES	76,911	60,962	85,649	58,595	-27,054	-32%
<b>SPECIAL EDUCATION - 1200</b>		<b>473,030</b>	<b>457,081</b>	<b>703,082</b>	<b>331,489</b>	<b>-371,593</b>	<b>-53%</b>
<b>SPECIAL ED INELIGIBLE FOR REIMB - 0212</b>		<b>473,030</b>	<b>457,081</b>	<b>703,082</b>	<b>331,489</b>	<b>-371,593</b>	<b>-53%</b>
001.0910.00.3100.110.000.5	SUSTAINABILITY COORDINATOR	0	18,730	20,000	20,500	500	3%
001.0910.00.3100.118.449.5	FF & V FOOD PREP STIPEND	1,690	1,613	1,700	1,700	0	0%
001.0910.00.3100.220.000.5	SUSTAINABILITY COORDINATOR FICA	0	1,395	1,530	1,568	38	2%
001.0910.00.3100.220.449.5	FF & V COORD/FOOD PREP FICA	129	123	129	129	0	0%
001.0910.00.3100.250.449.5	FF & V WORKERS COMP	0	54	0	0	0	
001.0910.00.3100.320.449.5	FF & V COORD FEE	599	599	0	0	0	
001.0910.00.3100.330.000.5	FARM TO SCHOOL CS	2,000	3,025	2,000	2,000	0	0%
001.0910.00.3100.332.449.5	FF & V CO ADMIN FEE	599	599	775	775	0	0%
001.0910.00.3100.612.449.5	FF & V FOOD	7,681	7,949	8,654	8,654	0	0%
001.0910.00.3100.630.449.5	FF & V SUPPLIES	1,274	982	300	300	0	0%
001.0910.00.3100.800.000.5	FOOD SERVICE SUBSIDY	18,500	33,723	45,500	45,500	0	0%
<b>FOOD SERVICE OPERATIONS - 3100</b>		<b>32,470</b>	<b>68,791</b>	<b>80,588</b>	<b>81,126</b>	<b>538</b>	<b>1%</b>
001.0910.00.3101.118.000.5	GARDEN STIPEND	3,000	0	0	0	0	
001.0910.00.3101.610.000.5	GARDEN EXPENSES	2,000	1,997	2,000	2,000	0	0%
<b>GARDEN - 3101</b>		<b>5,000</b>	<b>1,997</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>
<b>FOOD SERVICE - 0910</b>		<b>37,470</b>	<b>70,788</b>	<b>82,588</b>	<b>83,126</b>	<b>538</b>	<b>1%</b>
<b>Total Operating Expenses</b>		<b>3,621,784</b>	<b>3,643,776</b>	<b>3,752,734</b>	<b>3,303,760</b>	<b>-448,974</b>	<b>-12%</b>