

Account Code	Reason for Reductions/Increases and One Time appropriations	
1100 112	Eliminated position: (1) Board eliminated position 10/4/18 8 positions not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting. (2) Reduction in Contractual obligations: Staff turnover/retirement of staff members -- CBA salary and contractual decrease. See Salary Line Reduction 2019-2020 document.	
1100 114	Contractual obligations: CBA salary and contractual benefit increases -- TSSU contractual obligation	
1100 115	Contractual obligations: Salary and contractual benefit increases -- service credit per business office	
1100 733	One-time expenditure	
1100 734	One-time expenditure	
1100 738	(1) Amount reduced due to Reduction in Contractual Obligations: Capital Improvement Items (CIP) include: Chromebooks, projectors, servers, student laptops (reduction in contractual obligation); (2) One-time expenditure: New equipment not funded in default budget. See line 733 & 734 (Presentation to Budget Committee - November 8, 2018, Bud Com meeting packet at p. 77).	
1200 111	Eliminated position: Board eliminated position 10/4/18 (Sped Administrator) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.	
1200 112	Eliminated position: Board eliminated position 10/4/18 (Sped Educator) -- not being funded in proposed budget.	
1200 114	Contractual obligations: TSSU CBA salary and contractual benefit increases	
1200 330	Obligations Required by law: Service providers required by 504 and IEP plans, e.g., Occupational Therapist, etc.	
2134 113	Reduction in Contractual obligations: Staff turnover/reduction of senior staff members -- CBA salary and contractual benefit decrease	
2152 112	Eliminated position: Board eliminated position 10/4/18 (Speech Language Pathologist) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.	
2152 114	Contractual obligations: TSSU CBA salary and contractual benefit increases -- Sped Assistant vacant and open positions.	
2222 114	Contractual obligations: TSSU CBA salary and contractual benefit increases	

2320 310	Contractual obligations: SAU Budget reduction	
2410 111	Eliminated position: Board eliminated position 10/4/18 (Academic Dean grades 6-12) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.	
2410 115	Eliminated position: Board eliminated position 10/4/18 (Administrative Assistant/school secretary) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.	
2610 111	Eliminated position: Board eliminated position 10/4/18 (Director of Facilities) -- not being funded in proposed budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.	
2721 519	Obligations Required by law: Estimated Student Transportation Contractual Increases	
2721 519	Obligations Required by law: Estimated Student Transportation Contractual Increases	
2721 519	Obligations Required by law: Estimated Vocational Transportation Contractual Increases	
2721 519	Reduction on Contractual Obligation: consolidation of bus services -- matches Proposed 19/20 Budget	
2721 519	Obligations Required by law: Estimated Student Transportation Contractual Increases	
2900 210	Contractual and Obligation Required by Law: CBA Benefit	
2900 220	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits; Reductions due to Eliminated Positions	
2900 231	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits; Reductions due to Eliminated Positions	
2900 232	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits	
2900 260	Reduction in Obligation Required by Law	
4600 450	One-time expenditure: Buidling Improvements -- funds should not have been moved to this line in 2018/2019 default budget.	
5120 830	Reduction in Contractual obligation on interest	
5221 930	Obligation Required by Law: projected revenue increase	
5221 930	Obligation Required by Law: projected revenue increase	
5250 930	Obligation no longer Required by Law/One-time expenditure -- this was a ballot measure	