

**2019/2020 TRSB Default Budget
Explanation of Changes and Reasons**

Account	Description	2018/19 Approved Budget	2019/20 Default Budget	Difference b/w 18/19 Approved and 19/20 Default Budgets	Explanation of Change
Expenditures					
1100	Regular Programs				
112	Professional Salaries	\$16,568,149.00	\$15,838,053.00	-\$730,096.00	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 Salarly Line Reduction 2019-2020 document.
114	Educational Assistants Salaries	\$1,241,402.00	\$1,286,430.00	\$45,028.00	Contractual obligations: CBA salary and contractual benefit increases -- TSSU contractual obligation
115	Office Salaries	\$29,372.00	\$31,202.00	\$1,830.00	Contractual obligations: Salary and contractual benefit increases -- service credit per business office
122	Substitute Salaries Teachers	\$310,000.00	\$310,000.00	\$0.00	
123	Long Term Substitutes	\$175,000.00	\$175,000.00	\$0.00	
124	Substitute Salaries-Assistant	\$2.00	\$2.00	\$0.00	
140	Sabbatical Leave Salaries	\$5.00	\$5.00	\$0.00	
320	Professional Educational Serv.	\$1,000.00	\$1,000.00	\$0.00	
330	Other Professional Services	\$39,850.00	\$39,850.00	\$0.00	
430	Repair And Maintenance	\$62,318.00	\$62,318.00	\$0.00	
550	Printing	\$4,700.00	\$4,700.00	\$0.00	
560	Tuition-Other LEA's In State	\$1.00	\$1.00	\$0.00	
580	Travel/Workshops	\$8,608.00	\$8,608.00	\$0.00	
610	Supplies	\$545,101.00	\$545,101.00	\$0.00	
640	Books & Info Resources	\$223,851.00	\$223,851.00	\$0.00	
643	Information Access Fees	\$238,051.00	\$238,051.00	\$0.00	
650	Software	\$104,627.00	\$104,627.00	\$0.00	
733	New Equipment	\$1.00	\$1.00	\$0.00	One-time expenditure
734	New Computer Equip	\$1.00	\$1.00	\$0.00	One-time expenditure
737	Replacement Equipment	\$57,837.00	\$57,837.00	\$0.00	

738	Replacement Computer Equip		\$92,500.00		(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).
		\$214,739.00		-\$122,239.00	
810	Dues And Fees	\$9,306.00	\$9,306.00	\$0.00	
	Total	\$19,833,921.00	\$19,028,444.00	-\$805,477.00	
1200	Special Programs				
111	Administrative Salaries	\$361,946.00	\$273,984.00	-\$87,962.00	Eliminated position: Board eliminated position 10/4/18 (Sped Administrator) -- not being funded in proposed budget. Note: line is \$204, 970 in 19/20 Proposed Budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
112	Professional Salaries	\$3,707,909.00	\$3,659,639.00	-\$48,270.00	Eliminated position: Board eliminated position 10/4/18 (Sped Educator) -- not being funded in proposed budget.
114	Educational Assistants Salaries	\$2,633,364.00	\$2,690,992.00	\$57,628.00	Contractual obligations: TSSU CBA salary and contractual benefit increases
115	Office Salaries	\$70,221.00	\$70,221.00	\$0.00	
117	Home Instruction/Esol	\$48,294.00	\$48,294.00	\$0.00	
124	Substitute Salaries-Assistants	\$50,000.00	\$50,000.00	\$0.00	
320	Professional Educational Serv.	\$0.00	\$0.00	\$0.00	
330	Other Professional Services	\$375,500.00	\$446,900.00	\$71,400.00	Obligations Required by law: Service providers required by 504 and IEP plans, e.g., Occupational Therapist, etc.
430	Repair And Maintenance	\$1,500.00	\$1,500.00	\$0.00	
561	Tuition-Other LEA's In State	\$2,084,833.00	\$2,084,833.00	\$0.00	
563	Tuition To Public Academies	\$275,001.00	\$275,001.00	\$0.00	
564	Tuition-Private	\$6,305.00	\$6,305.00	\$0.00	
569	Other Tuition	\$49,170.00	\$49,170.00	\$0.00	
580	Travel/Workshops	\$26,240.00	\$26,240.00	\$0.00	
610	Supplies	\$18,000.00	\$18,000.00	\$0.00	
640	Books & Info Resources	\$2,900.00	\$2,900.00	\$0.00	
643	Information Access Fees	\$18,000.00	\$18,000.00	\$0.00	
650	Software	\$1.00	\$1.00	\$0.00	
733	New equipment	\$1.00	\$1.00	\$0.00	
734	New computer equipment	\$2,400.00	\$2,400.00	\$0.00	
737	Replacement equipment	\$30,000.00	\$30,000.00	\$0.00	
738	Replacement computer equip	\$1.00	\$1.00	\$0.00	
810	Dues and fees	\$1.00	\$1.00	\$0.00	
	Total	\$9,761,587.00	\$9,754,383.00	-\$7,204.00	
1300	Vocational Program				
	Total	\$72,002.00	\$72,002.00	\$0.00	No Change

1410	Extra-Curricular Activities				
	Total	\$194,512.00	\$194,512.00	\$0.00	No Change
1420	School Athletics				
	Total	\$659,165.00	\$659,165.00	\$0.00	No Change
1430	Summer School				
	Total	\$28,384.00	\$28,384.00	\$0.00	No Change
1490	Driver Education				
	Total			\$0.00	No Change
1600	Evening Division / Adult Education				
	Total	\$177,597.00	\$177,597.00	\$0.00	No Change
1820	Other Community Services				
	Total	\$1.00	\$1.00	\$0.00	No Change
2112	Attendance/Social Work Services				
	Total	\$6.00	\$6.00	\$0.00	No Change
2122	Guidance Services				
	Total	\$1,260,841.00	\$1,260,841.00	\$0.00	No Change
2134	Health Services				
113	Nurses salaries	\$650,847.00	\$584,708.00	-\$66,139.00	Reduction in Contractual obligations: Staff turnover/reduction of senior staff members -- CBA salary and contractual benefit decrease
115	Office salaries	\$48,487.00	\$48,487.00	\$0.00	
140	Sabbatical leave salaries	\$1.00	\$1.00	\$0.00	
330	Other professional services	\$2,900.00	\$2,900.00	\$0.00	
340	Technical services	\$5,000.00	\$5,000.00	\$0.00	
430	Repair and maintenance	\$1,300.00	\$1,300.00	\$0.00	
580	Travel/workshops	\$201.00	\$201.00	\$0.00	
610	Supplies	\$19,007.00	\$19,007.00	\$0.00	
640	Books & info resources	\$406.00	\$406.00	\$0.00	
733	New equipment	\$1.00	\$1.00	\$0.00	
734	New computer equip	\$1.00	\$1.00	\$0.00	
737	Replacement equipment	\$782.00	\$782.00	\$0.00	
810	Dues and fees	\$1.00	\$1.00	\$0.00	
	Total	\$728,934.00	\$662,795.00	-\$66,139.00	
2143	Psychological Services				
	Total	\$349,902.00	\$349,902.00	\$0.00	No Change

2152	Speech Pathology/Audiology Services				
112	Professional salaries	\$731,264.00	\$665,125.00	-\$66,139.00	Eliminated position: Board eliminated position 10/4/18 (Speech Language Pathologist) -- not being funded in proposed budget. Note: line is \$610,827 in 19/20 Proposed Budget. See List of Non-filled Positions 12/17/18 -- Provided at 12/20/18 Board meeting.
114	Educational assistants salaries	\$196,056.00	\$196,665.00	\$609.00	Contractual obligations: TSSU CBA salary and contractual benefit increases -- Sped Assistant vacant and open positions.
320	Professional educational serv.	\$1.00	\$1.00	\$0.00	
330	Other prof services	\$158,200.00	\$158,200.00	\$0.00	
580	Travel/workshops	\$200.00	\$200.00	\$0.00	
610	Supplies	\$10,175.00	\$10,175.00	\$0.00	
640	Books & info resources	\$1,385.00	\$1,385.00	\$0.00	
643	Information access fees	\$30,000.00	\$30,000.00	\$0.00	
733	New equipment	\$1.00	\$1.00	\$0.00	
734	New computer equipment	\$1.00	\$1.00	\$0.00	
737	Replacement equipment	\$1.00	\$1.00	\$0.00	
738	Replacement computer equipment	\$1.00	\$1.00	\$0.00	
810	Dues and fees	\$1.00	\$1.00	\$0.00	
	Total	\$1,127,286.00	\$1,061,756.00	-\$65,530.00	
2190	Other Services – Pupils				
	Total	\$100,003.00	\$100,003.00	\$0.00	No Change
2210	Improvement of Instruction				
112	Teacher/specialist salaries	\$2.00	\$2.00	\$0.00	
320	Professional educational serv.	\$60,325.00	\$60,325.00	\$0.00	
330	Neasc evaluation	\$1,001.00	\$1,001.00	\$0.00	
	Total	\$61,328.00	\$61,328.00	\$0.00	No Change
2213	Professional Improvement				
111	Administrative salaries	\$127,721.00	\$127,721.00	\$0.00	
112	Professional salaries	\$26,001.00	\$26,001.00	\$0.00	
140	Sabbatical leave salaries	\$1.00	\$1.00	\$0.00	
240	Professional improvement/tuition reimbursement	\$213,511.00	\$213,511.00	\$0.00	
320	In-service training	\$139,127.00	\$139,127.00	\$0.00	
321	In-service regional	\$9,116.00	\$9,116.00	\$0.00	
580	Travel/workshops	\$4,001.00	\$4,001.00	\$0.00	
610	Supplies	\$4,000.00	\$4,000.00	\$0.00	
640	Books & info resources	\$2,500.00	\$2,500.00	\$0.00	
610	Other expense-inst	\$4,506.00	\$4,506.00	\$0.00	
	Total	\$530,484.00	\$530,484.00	\$0.00	No Change
2222	Educational Media Services				

112	Professional salaries	\$394,378.00	\$394,378.00	\$0.00	
114	Educational assistants salaries	\$153,363.00	\$157,220.00	\$3,857.00	Contractual obligations: TSSU CBA salary and contractual benefit increases
330	Other professional services	\$1.00	\$1.00	\$0.00	
430	Repair and maintenance (Other prof services)	\$1.00	\$1.00	\$0.00	
610	Supplies (repair and maintenance)	\$7,787.00	\$7,787.00	\$0.00	
640	Books & info resources	\$58,502.00	\$58,502.00	\$0.00	
641	Workbooks	\$12,597.00	\$12,597.00	\$0.00	
643	Information access fees	\$53,781.00	\$53,781.00	\$0.00	
733	New equipment	\$1.00	\$1.00	\$0.00	
737	Replacement equipment	\$769.00	\$769.00	\$0.00	
2223				\$0.00	
112	Professional salaries	\$902.00	\$902.00	\$0.00	
430	Repair and maintenance	\$1,282.00	\$1,282.00	\$0.00	
580	Travel/workshops	\$2.00	\$2.00	\$0.00	
610	Supplies	\$4,304.00	\$4,304.00	\$0.00	
640	Audio visual	\$6,951.00	\$6,951.00	\$0.00	
733	New equipment	\$1.00	\$1.00	\$0.00	
737	Replacement equipment	\$705.00	\$705.00	\$0.00	
340	Educational TV	\$1.00	\$1.00	\$0.00	
	Total	\$695,328.00	\$699,185.00	\$3,857.00	
2311	School Board Service				No Change
	Total	\$228,221.00	\$228,221.00	\$0.00	
2320	Office of Superintendent				
310	SAU #55 Budget	\$1,641,692.00	\$1,589,325.00	-\$52,367.00	Contractual obligations: SAU Budget reduction
	Total	\$1,641,692.00	\$1,589,325.00	-\$52,367.00	
2330	Special Education Administrative Services				
	Total	\$355,437.00	\$355,437.00	\$0.00	No Change
2340	Directors of Curriculum				
	Total	\$154,779.00	\$154,779.00	\$0.00	No Change
2410	Office Of The Principal				
111	Administrative Salaries	\$2,059,110.00	\$1,997,825.00	-\$61,285.00	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.
114	Educational Assistants Salaries	\$1.00	\$1.00	\$0.00	
115	Office Salaries	\$651,520.00	\$626,704.00	-\$24,816.00	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.
140	Sabbatical leave salaries	\$4.00	\$4.00	\$0.00	

531	Voice Communications	\$184,938.00	\$184,938.00	\$0.00	
534	Postage	\$5,000.00	\$5,000.00	\$0.00	
580	Travel/Workshops	\$5,600.00	\$5,600.00	\$0.00	
610	Supplies	\$113,436.00	\$113,436.00	\$0.00	
640	Books & Info Resources	\$3,802.00	\$3,802.00	\$0.00	
733	New Equipment	\$8.00	\$8.00	\$0.00	
737	Replacement Equipment	\$42,031.00	\$42,031.00	\$0.00	
810	Dues And Fees	\$25,106.00	\$25,106.00	\$0.00	
890	Miscellaneous expense	\$1.00	\$1.00	\$0.00	
	Total	\$3,090,557.00	\$3,004,456.00	-\$86,101.00	
2490 Other Services – School Administration					
	Total	\$202,845.00	\$202,845.00	\$0.00	No Change
2510 Fiscal Services					
	Total	\$55,000.00	\$55,000.00	\$0.00	No Change
2610 Operations and Maintenance – Supervisor					
111	Administrative Salaries	\$88,001.00	\$2.00	-\$87,999.00	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.
116	Custodial Salaries	\$3.00	\$3.00	\$0.00	
	Total	\$88,004.00	\$5.00	-\$87,999.00	
2620 Operations and Maintenance – Plant					
	Total	\$3,511,041.00	\$3,511,041.00	\$0.00	No Change
2630 Operations and Maintenance – Grounds					
	Total	\$112,001.00	\$112,001.00	\$0.00	No Change
2640 Operations and Maintenance – Equipment					
	Total	\$155,000.00	\$155,000.00	\$0.00	No Change
2650 Operations and Maintenance – Vehicle					
	Total	\$23,002.00	\$23,002.00	\$0.00	No Change
2660 Operations and Maintenance – Other					
	Total	\$154,413.00	\$154,413.00	\$0.00	No Change
2721 Pupil Transportation Services					
519	Student Transportation	\$1,972,739.00	\$2,188,543.00	\$215,804.00	Obligations Required by law: Estimated Student Transportation Contractual Increases
519	Student Trans-Spec Ed	\$920,723.00	\$1,119,796.00	\$199,073.00	Obligations Required by law: Estimated Student Transportation Contractual Increases

519	Student Trans-Other	\$70,846.00	\$78,122.00	\$7,276.00	Obligations Required by law: Estimated Vocational Transportation Contractual Increases
519	Student Trans-Team	\$104,320.00	\$97,245.00	-\$7,075.00	Reduction on Contractual Obligation: consolidation of bus services -- matches Proposed 19/20 Budget
519	Student Trans-Field Trips	\$34,630.00	\$41,510.00	\$6,880.00	Obligations Required by law: Estimated Student Transportation Contractual Increases
519	Student Trans-Music	\$13,500.00	\$13,500.00	\$0.00	
	Total	\$3,116,758.00	\$3,538,716.00	\$421,958.00	
2840	Data Processing Services				
	Total	\$384,084.00	\$384,084.00	\$0.00	No Change
2900	Other Services				
210	Group Insurance	\$9,429,006.00	\$10,221,587.05	\$792,581.05	Contractual and Obligation Required by Law: CBA Benefit
220	Social Security	\$2,717,123.00	\$2,497,376.00	-\$219,747.00	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits; Reductions due to Eliminated Positions
231	Classified Retirement	\$847,757.00	\$799,804.00	-\$47,953.00	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits; Reductions due to Eliminated Positions
232	Teacher Retirement	\$5,011,162.00	\$4,699,723.00	-\$311,439.00	Reduction in Obligation Required by Contract: Certified teacher retirements/CBA benefits
250	Unemployment Compensation	\$30,000.00	\$30,000.00	\$0.00	
260	Worker's Compensation	\$193,272.00	\$193,000.00	-\$272.00	Reduction in Obligation Required by Law
290	Other Employee Benefits	\$3,000.00	\$3,000.00	\$0.00	
	Total	\$18,231,320.00	\$18,444,490.05	\$213,170.05	
4200	Site Improvements				
	Total	\$1.00	\$1.00	\$0.00	No Change
4600	Building Improvements				
450	Building Maintenance	\$500,001.00	\$1.00	-\$500,000.00	One-time expenditure: Building Improvements -- funds should not have been moved to this line in 2018/2019 default budget.
	Total	\$500,001.00	\$1.00	-\$500,000.00	
5110	Debt Service – Principal				
	Total	\$1,600,000.00	\$1,600,000.00	\$0.00	No Change
5120	Debt Service – Interest				
830	Interest	\$126,000.00	\$42,000.00	-\$84,000.00	Reduction in Contractual obligation on interest

		Total	\$126,000.00	\$42,000.00	-\$84,000.00	
5221	Fund Transfers (offset by revenue)					
930	Food Service Fund		\$1,275,000.00	\$1,375,000.00	\$100,000.00	Obligation Required by Law: projected revenue increase
930	Federal Projects		\$1,167,500.00	\$1,300,000.00	\$132,500.00	Obligation Required by Law: projected revenue increase
930	PAC		\$77,500.00	\$77,500.00	\$0.00	
		Total	\$2,520,000.00	\$2,752,500.00	\$232,500.00	
5250	Trans To Capital Reserve Fund					
930	Capital reserve		\$250,001.00	\$1.00	-\$250,000.00	Obligation no longer Required by Law/One-time expenditure -- this was a ballot measure
		Total	\$1.00	\$1.00	\$0.00	No Change
5310	Allocation to Charter Schools					
		Total	\$0.00		\$0.00	No Change
	GRAND TOTAL		\$71,770,110.00	\$70,948,106.05	-\$822,003.95	