

BOSTON PUBLIC SCHOOLS  
ACCOUNT DETAIL  
FY2015 - FY2016 GENERAL FUND

The Account Code Budget is a traditional "line item" expense budget presentation.

	FY2015 Budget	FY2016 Rec.	Variance	% Change	FY2015 Budget	FY2016 Rec.	Variance	% Change
TEACHERS	4,582.5	4,553.0	(29.5)	-0.6%	\$ 399,426,982	\$ 413,253,246	\$ 13,826,264	3.5%
TEMPORARY TEACHERS	-	-	-	0.0%	\$ 6,234,966	\$ 13,407,994	\$ 7,173,028	115.0%
ADMINISTRATORS	630.1	622.2	(7.9)	-1.3%	\$ 63,821,115	\$ 65,902,251	\$ 2,081,137	3.3%
SUPPORT	572.9	570.2	(2.7)	-0.5%	\$ 50,883,912	\$ 52,950,511	\$ 2,066,599	4.1%
AIDES	1,300.7	1,264.1	(36.6)	-2.8%	\$ 40,922,512	\$ 41,636,146	\$ 713,635	1.7%
SECRETARIAL	274.1	274.6	0.5	0.2%	\$ 11,970,950	\$ 13,087,264	\$ 1,116,313	9.3%
CUST/SAFE/TECH	926.1	923.3	(2.8)	-0.3%	\$ 50,648,659	\$ 49,941,402	\$ (707,258)	-1.4%
PART-TIME	497.2	492.9	(4.3)	-0.9%	\$ 21,245,383	\$ 20,674,332	\$ (571,051)	-2.7%
SALARY SAVINGS	-	-	-	0.0%	\$ (6,038,889)	\$ (5,000,000)	\$ 1,038,889	-17.2%
<b>TOTAL SALARY EXPENSES</b>	<b>8,783.4</b>	<b>8,700.2</b>	<b>(83.3)</b>	<b>-0.9%</b>	<b>\$ 639,115,590</b>	<b>\$ 665,853,145</b>	<b>\$ 26,737,556</b>	<b>4.2%</b>
RESERVE	-	-	-	-	\$ 1,168,636	\$ 20,135,569	\$ 18,966,933	1623.0%
INSTRUCTIONAL SUPPLIES	-	-	-	-	\$ 6,599,493	\$ 5,938,058	\$ (661,435)	-10.0%
NON-INSTRUCTIONAL SUPPLIES	-	-	-	-	\$ 1,078,355	\$ 1,097,226	\$ 18,871	1.8%
PROPERTY SERVICES	-	-	-	-	\$ 38,643,309	\$ 38,708,637	\$ 65,328	0.2%
TRANSPORTATION EXPENSES	-	-	-	-	\$ 94,981,410	\$ 108,300,225	\$ 13,318,815	14.0%
EQUIPMENT	-	-	-	-	\$ 4,841,353	\$ 4,755,639	\$ (85,714)	-1.8%
EMPLOYEE BENEFITS	-	-	-	-	\$ 125,372,193	\$ 137,101,410	\$ 11,729,217	9.4%
PURCHASED SERVICES	-	-	-	-	\$ 61,007,890	\$ 59,727,364	\$ (1,280,527)	-2.1%
MISCELLANEOUS	-	-	-	-	\$ 2,120,371	\$ 2,114,921	\$ (5,450)	-0.3%
INDIRECT COSTS	-	-	-	-	\$ -	\$ -	\$ -	0.0%
<b>TOTAL NON SALARY EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 335,813,010</b>	<b>\$ 377,879,048</b>	<b>\$ 42,066,038</b>	<b>12.5%</b>
<b>TOTAL</b>	<b>8,783.4</b>	<b>8,700.2</b>	<b>(83.3)</b>	<b>-0.9%</b>	<b>974,928,600</b>	<b>1,043,732,194</b>	<b>\$ 68,803,594</b>	<b>7.1%</b>
<b>Schools remaining to balance</b>						<b>(2,602,479)</b>		
<b>Grant reductions to cover on GF</b>						<b>14,348,373</b>		
<b>GENERAL FUND COSTS</b>						<b>1,055,478,088</b>		
<b>GENERAL FUND REVENUE</b>						<b>\$1.004B - \$1.013B</b>		
<b>VARIANCE</b>						<b>\$42.5M - \$51.5M</b>		
<b>FY16 SOLUTIONS NOT YET REFLECTED</b>						<b>\$42.5M - \$51.5M</b>		

## Account level detail

	<u>FY2015 Budget</u>	<u>FY2016 Rec.</u>	<u>Variance</u>	<u>% Change</u>	<u>FY2015 Budget</u>	<u>FY2016 Rec.</u>	<u>Variance</u>	<u>% Change</u>
<b>Teachers</b>								
REG ED TEACHER	1,916.5	1,803.5	(113.1)	-5.9%	166,858,152	164,156,927	(2,701,225)	-1.6%
LONG TERM LEAVE	-	-	-	-	6,180,000	6,365,400	185,400	3.0%
KDG TEACHER	191.5	183.0	(8.5)	-4.4%	16,152,394	15,807,414	(344,979)	-2.1%
OCC TEACHER	46.6	45.6	(1.0)	-2.1%	4,320,695	4,054,650	(266,045)	-6.2%
BIL KDG TEACHER	73.9	65.7	(8.2)	-11.1%	6,118,811	5,721,553	(397,257)	-6.5%
SPED RESOURCE TEACHER	240.0	250.5	10.5	4.4%	20,799,681	21,872,640	1,072,959	5.2%
SPED SUB SEP TEACHER	923.4	920.5	(3.0)	-0.3%	77,770,474	81,080,859	3,310,385	4.3%
BIL TEACHER	599.0	673.6	74.5	12.4%	50,014,342	58,568,995	8,554,653	17.1%
SPECIALIST TEACHER	361.4	381.6	20.2	5.6%	29,991,601	32,962,774	2,971,173	9.9%
SPED ITIN TEACHER	230.2	229.2	(1.0)	-0.4%	21,179,962	22,662,033	1,482,072	7.0%
PERMANENT EMPLOYEES	-	-	-	-	40,871	-	(40,871)	-100.0%
<b>Temporary teachers</b>								
SUB PER DIEM	-	-	-	-	5,599,146	12,756,915	7,157,769	127.8%
SPED/CORE SUBS - PER DIEM	-	-	-	-	635,820	651,080	15,260	2.4%
<b>Administrators</b>								
CENTRAL ADMIN	37.8	37.8	-	-	5,308,743	5,234,883	(73,861)	-1.4%
ELEM SCH ADMIN	119.6	122.0	2.4	2.0%	13,337,401	13,871,908	534,507	4.0%
MIDDLE SCH ADMIN	40.8	36.8	(4.0)	-9.8%	4,407,681	3,854,867	(552,815)	-12.5%
HIGH SCH ADMIN	97.3	99.4	2.1	2.2%	10,978,375	11,548,316	569,941	5.2%
SPECIAL SCH ADMIN	15.5	16.0	0.5	3.2%	1,803,424	1,906,831	103,407	5.7%
PROFESSIONAL SUPPORT	319.1	310.2	(8.9)	-2.8%	27,985,490	29,485,447	1,499,957	5.4%
<b>Support</b>								
ITIN PUPIL SUPPORT	66.6	67.6	1.0	1.5%	5,921,937	6,634,892	712,955	12.0%
PROGRAM SUPPORT	245.6	251.7	6.2	2.5%	21,762,632	22,814,112	1,051,480	4.8%
SPED-EVALUATION TEAM	-	-	-	-	-	-	-	-
LIBRARIAN	25.8	23.4	(2.4)	-9.3%	2,206,751	2,139,925	(66,826)	-3.0%
GUIDANCE	95.5	94.3	(1.2)	-1.3%	8,894,497	9,236,239	341,742	3.8%
ATHLETIC INSTRUCTORS	8.6	8.0	(0.6)	-7.0%	692,809	690,471	(2,338)	-0.3%
NURSES	117.6	114.3	(3.3)	-2.8%	10,488,753	10,474,947	(13,806)	-0.1%
INSTRUCTIONAL COACH	13.3	11.0	(2.4)	-17.7%	916,534	959,926	43,391	4.7%
<b>Aides</b>								
INSTR AIDE	232.5	215.3	(17.2)	-7.4%	7,687,469	7,587,204	(100,265)	-1.3%
SPED RESOURCE AIDE	10.0	7.0	(3.0)	-30.0%	351,648	230,970	(120,678)	-34.3%
SPED SUB SEP AIDE	904.3	902.5	(1.8)	-0.2%	28,096,108	29,144,274	1,048,166	3.7%
BILINGUAL AIDE	120.0	102.5	(17.5)	-14.6%	3,553,040	3,337,705	(215,336)	-6.1%
SECURITY AIDE	8.0	12.0	4.0	50.0%	329,187	466,724	137,537	41.8%
LIBRARY AIDE	25.9	24.8	(1.1)	-4.2%	905,059	869,269	(35,790)	-4.0%
<b>Secretarial</b>								
SEC/CLER	196.3	196.6	0.3	0.2%	9,407,496	10,233,386	825,889	8.8%
ETL SECRETARIAL/CLER	73.0	74.0	1.0	1.4%	2,373,588	2,685,282	311,694	13.1%
GUIDANCE CLERICAL	4.8	4.0	(0.8)	-16.7%	189,865	168,596	(21,269)	-11.2%
<b>Cust/Safe/Tech</b>								
CUSTODIAL	387.0	389.0	2.0	0.5%	19,076,066	18,037,647	(1,038,419)	-5.4%
CUSTODIAL LONG TERM	-	-	-	-	415,786	371,964	(43,822)	-10.5%

CUSTODIAL OT	-	-	-	-	1,172,105	1,214,828	42,723	3.6%
FT CAFETERIA WKR	1.0	1.0	-	-	22,016	-	(22,016)	-100.0%
FOOD SERVICE WKR	0.3	0.3	-	-	4,132	-	(4,132)	-100.0%
TECHNICAL SUPPORT	250.2	240.9	(9.3)	-3.7%	14,260,218	13,325,929	(934,289)	-6.6%
TECHNICAL SUPERVISOR	44.0	44.0	-	-	3,668,015	3,880,464	212,449	5.8%
SCHOOL POLICE OFFICER	75.0	75.0	-	-	3,543,892	3,822,041	278,150	7.8%
COMMUNITY FIELD COORD	162.6	167.1	4.5	2.8%	7,973,665	8,759,958	786,293	9.9%
NON ACADEMIC OT	-	-	-	-	232,923	240,031	7,108	3.1%
EXTERNAL MONITOR	-	-	-	-	-	-	-	-
HEALTH PARAPROFESS	6.0	6.0	-	-	279,843	288,541	8,698	3.1%
<b>Part-time</b>								
COACH	-	-	-	-	1,803,769	1,857,882	54,113	3.0%
PROFESSIONAL/OT + STIPEND	-	-	-	-	8,103,264	7,574,801	(528,462)	-6.5%
SEC/CLER PART-TIME	-	-	-	-	21,817	21,817	-	-
NON-ACAD PART-TIME	9.0	9.0	-	-	341,510	351,755	10,245	3.0%
LUNCH MONITOR	184.5	182.0	(2.6)	-1.4%	3,050,454	2,994,613	(55,841)	-1.8%
BUS MONITOR	303.7	301.9	(1.8)	-0.6%	7,924,569	7,873,463	(51,106)	-0.6%
<b>Salary savings</b>								
SALARY SAVINGS					(6,038,889)	(5,000,000)	1,038,889	-17.2%
<b>Reserve</b>								
TREGOR RESERVE					-	-	-	-
RESERVE OTHER					1,168,636	20,135,569	18,966,933	1623.0%
<b>Instructional supplies</b>								
EDUCATIONAL SUPPLIES/MATERIAL					-	-	-	-
INSTRUCTIONAL SUPPLIES-TEXTBOOKS					533,813	592,466	58,653	11.0%
INSTRUCTIONAL SUPPLIES-OTHER					5,908,170	5,188,082	(720,088)	-12.2%
TESTING SUPPLIES					84,510	84,510	-	-
A.V. & LIBRARY					73,000	73,000	-	-
CURRENT SUBSCRIPTIONS								
<b>Non-instructional supplies</b>								
NON-INSTRUCT. SUPPLIES					1,078,355	1,097,226	18,871	1.8%
<b>Property services</b>								
TELEPHONE					1,701,619	1,713,960	12,341	0.7%
UTILITIES-ELECTRIC					5,585,904	5,706,500	120,596	2.2%
UTILITIES-GAS					4,467,066	4,270,200	(196,866)	-4.4%
WATER & SEWER					1,747,627	1,800,000	52,373	3.0%
UTILITIES-HEATING OIL					22,747	20,000	(2,747)	-12.1%
UTILITIES-ELECTRIC BLDG SUPPLY					4,475,188	4,757,100	281,912	6.3%
UTILITIES-NATURAL GAS SUPPLY					4,528,681	4,334,900	(193,781)	-4.3%
SNOW REMOVAL					407,500	407,500	-	-
REP/MAINT.					14,796,547	14,796,547	-	-
LEASE					910,430	901,930	(8,500)	-0.9%
<b>Transportation expenses</b>								
REPAIR SERVICE-VEHICLES					6,500	6,500	-	-
EMPLOYEE LOCAL TRAVEL					250	-	(250)	-100.0%
TRAVEL OUT OF TOWN					230,480	236,980	6,500	2.8%
MILEAGE REIMBURSEMENT					282,143	281,158	(985)	-0.3%

EMPLOYEE CONFERENCE TRAVEL	-	-	-	-
CONTROLLED CHOICE TRANSPORT	38,326,594	44,608,189	6,281,595	16.4%
PRIVATE/PAROCIAL	1,904,971	2,193,558	288,587	15.1%
YOUTH SPED	28,327,049	32,631,364	4,304,315	15.2%
OUT-CITY SPED	11,730,632	13,544,196	1,813,564	15.5%
PUBLIC TRANSPORT	5,509,100	5,574,935	65,835	1.2%
ATHLETICS TRANSPORT	1,328,755	1,328,755	-	-
FIELD TRIP	232,465	227,912	(4,553)	-2.0%
COMMUNITY TRANSPORT	1,150	1,150	-	-
TRANSPORTATION INSURANCE	-	-	-	-
MOTOR VEHICLE GAS	177,438	182,761	5,323	3.0%
MOTOR VEHICLE DIESEL	46,289	47,678	1,389	3.0%
AUTO EQUIPMENT	127,594	127,594	-	-
MOTOR VEHICLE L/P PRINCIPAL	6,750,000	7,307,495	557,495	8.3%
Equipment				
L/P DEBT INTEREST	-	-	-	-
COMPUTERS, OTHER L/P DS	-	-	-	-
CLASSROOM FURNITURE	528,022	522,528	(5,494)	-1.0%
EQUIPMENT	-	-	-	-
PHOTOCOPY EQUIPMENT	42,349	41,524	(825)	-1.9%
PHOTOCOPY EQUIPMENT	-	-	-	-
COMPUTERS, DESKTOP PC	3,021,904	2,945,460	(76,445)	-2.5%
COMPUTERS EQUIPMENT, OTHER	1,182,009	1,146,034	(35,975)	-3.0%
INSTRUCTIONAL EQUIPMENT	67,069	100,093	33,024	49.2%
EQUIPMENT NON-INSTRUCTIONAL	-	-	-	-
Employee benefits				
HEALTH & LIFE	86,637,053	96,821,227	10,184,174	11.8%
BTU HEALTH & WELFARE	9,447,087	9,730,500	283,413	3.0%
PENSION/SEVER/ANNUITY	14,690,517	14,266,229	(424,288)	-2.9%
UNEMPLOYMENT	2,623,881	4,206,486	1,582,605	60.3%
INJURY & WORKMANS COMP	3,402,119	3,364,469	(37,650)	-1.1%
MEDICARE	7,809,746	7,837,597	27,851	0.4%
INJURY PAYMENTS	761,790	874,903	113,113	14.8%
Purchased services				
CONTRACTED EDUCATION	20,895,170	21,602,182	707,012	3.4%
THERAPIES	5,470,000	5,768,000	298,000	5.4%
PRINTING & BINDING SVCS	2,048,258	2,048,258	-	-
PRINTING/ADVERTISING	50,000	50,000	-	-
CONTRACTED SERVICES	28,884,506	26,381,322	(2,503,185)	-8.7%
ADVERTISING SERVICES	45,950	45,950	-	-
MEDICAL SERVICES	27,943	27,943	-	-
DEPENDENT CONTRACTOR	1,159,796	1,284,141	124,345	10.7%
FOOD PURCHASES/FOOD SERVICE-097	-	-	-	-
FOOD - CATERING	245,534	181,273	(64,261)	-26.2%
MECIAL DENTAL - MEDICINE	28,580	28,580	-	-
INSURANCE	2,152,153	2,309,715	157,562	7.3%
Miscellaneous				

POSTAGE	382,471	377,021	(5,450)	-1.4%
CURRENT WATER COOLERS	289,430	289,430	-	-
MISCELLANEOUS	499,018	499,018	-	-
EXECUTION OF COURTS	449,452	449,452	-	-
SETTLEMENTS/GRIEVANCES	500,000	500,000	-	-
Indirect				
INDIRECT COSTS	-	-	-	-