

1) Breakdown of salary savings and other cost containment measures transferred to Fixed charges for early retirement plan payment.

Category	Salary Savings	Budget Reserve	Total	Notes about Reserve
01	(50,000)		(50,000)	
02	(220,000)	(13,000)	(233,000)	Supplies general funds.
03	(3,229,000)		(3,229,000)	
04	-	(750,000)	(750,000)	Textbook and general supplies money.
05	-		-	
06	(490,000)		(490,000)	
09	-	(712,000)	(712,000)	Savings recognized from lower fuel costs.
10	(600,126)	(1,165,874)	(1,766,000)	Prefunding custodial Pos and budget for Master Lease payment which is now capitalized in Tech Fund.
15	(70,000)	-	(70,000)	
Grand	(4,659,126)	(2,640,874)	(7,300,000)	To Fixed Charges

2) Transfer to Maintenance of Plant from Operation of Plant.

Cat	Transfer Amount	Notes
10	(1,131,000)	Savings resulting from utilities due to energy efficiencies.
11	1,131,000	Funds for emergency maintenance projects. Lisbon ES Roof
	-	

3) Transfer to Health Services from Mid-Level Administration salary savings to Health Services.

Cat	Transfer Amount	Notes
02	(175,000)	Savings resulting from ERP.
08	175,000	Funds to support salary increase associated with change of health assistant positions into nurse positions as vacancies arise.
	-	

4) Transfer to Student Personnel Services from Community Services.

Cat	Transfer Amount	Notes
14	(90,000)	Savings resulting from ERP (\$80,000) and temporary wages from instruction (\$10,000).
07	90,000	Fund salary costs associated with transfer of 1.0 PPW position as outlined in the FY 2017 budget. Position was charged to Home and Hospital because the person filling the position, Peggy Schultz, managed the vacancy. Upon her retirement at the end of FY15, the position was realigned with the PPW office and corresponding salary charges were paid from the Pupil Personnel Program (6101) though funds were budgeted in Home and Hospital (3390).
	-	