

Report Commentary OCTOBER 2013

As of October 31, 2013 we have expenditures of \$3,203,784. Currently we are forecasting annual expenditures of \$13,124,980. This is an under expenditure of **\$19,591** and represents additional savings of \$12,223 over prior month's forecast of \$7,368.

Savings are from special education and represent anticipated savings as a result of budget to actual and transportation savings.

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education due to educational programming changes required by students' Individual Educational Plans, including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold will be published by the state sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost reported by all districts to the state in December and March filings.
3. Utilities and energy usage and cost.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

BOARD OF EDUCATION BUDGET 2013-2014

OCTOBER

FORECAST

		UNAUDITED Expenditures 2012-2013	REVISED Budget 2013-2014	10/31/13 YTD Expended	2013-2014 PROJECTED EXPENDITURES
Program					
<u>REGULAR INSTRUCTION</u>					
Art	1001	10,931	11,212	5,308	11,212
Business Education	1002	1,007	1,500	54	1,500
World Language	1003	2,388	2,287	487	2,287
Family & Consumer Science	1004	5,082	5,157	636	5,157
Technology Education	1005	6,790	8,600	2,627	8,600
Language Arts	1006	2,264	2,934	178	2,934
Mathematics	1007	9,779	5,727	534	5,727
Music	1008	7,720	9,110	1,718	9,110
Physical Education	1009	2,531	2,727	1,097	2,727
Reading	1010	6,295	6,573	387	6,573
Science	1011	7,194	7,952	3,464	7,952
Social Studies	1012	2,615	3,137	1,147	3,137
Vocational Education & CHOICE	1013	-	-	0	-
Health Education	1014	1,447	1,450	566	1,450
Continuing Education	1300	13,303	13,303	13,303	13,303
Guidance	2120	7,901	8,860	602	8,860
Library Media Center	2220	11,961	17,800	6,190	17,800
Computer Instruction	2225	14,224	13,358	4,698	13,358
Athletics	3200	28,181	32,200	13,453	32,200
Subtotal		141,613	153,887	56,449	153,887
<u>SPECIAL EDUCATION/PUPIL SERVICES</u>					
Exceptional Children (gross)	1200	666,316	747,529	40,237	800,113
Transportation - Special Education (gross)	1200	246,195	305,708	27,971	242,452
Tutorial & Homebound Instruction	1280	0	1,926	0	1,926
Extended School Year - Special Education (gross)	1400	65,097	76,475	63,763	67,746
Transportation-ESY (gross)	1400	40,310	32,133	31,943	31,943
Social Work	2113	174	1,250	0	1,250
Nursing and Medical	2130	7,565	8,299	3,657	8,299
Psychological	2140	2,583	6,000	523	6,000
Speech, Hearing and Language	2150	196	2,000	683	2,000

BOARD OF EDUCATION BUDGET 2013-2014

OCTOBER

FORECAST

Program		UNAUDITED Expenditures 2012-2013	REVISED Budget 2013-2014	10/31/13 YTD Expended	2013-2014 PROJECTED EXPENDITURES
Subtotal - Gross of Excess Costs Grant		1,028,436	1,181,320	168,777	1,161,729
Excess Costs Grant		(195,171)	(235,088)	0	(235,088)
Subtotal - Net of Excess Costs Grant		833,265	946,232	168,777	926,641
[Excess Cost Reimbursement Rates----->		73.19%			70%
ADMINISTRATION & BUSINESS SUPPORT SERVICES					
Program Improvement & Evaluation	2210	10,985	17,008	248	17,008
Central Administration	2321	49,645	51,014	13,939	51,014
Building Administration	2410	29,957	51,914	15,061	51,914
Fiscal	2510	72,917	88,236	26,154	88,236
School Insurance	2570	133,705	139,506	68,335	139,506
Subtotal		297,209	347,678	123,737	347,678
SALARIES/WAGES & EMPLOYEE BENEFITS					
Salaries and Wages	District	8,262,646	8,224,353	1,538,062	8,224,353
Personnel Benefits	2529	2,243,058	2,441,971	1,106,319	2,441,971
Subtotal		10,505,704	10,666,324	2,644,381	10,666,324
OPERATIONS, TRANSPORTATION, AND TECHNOLOGY					
Operations & Maintenance	2600	368,987	405,275	61,003	406,955
Transportation	2700	457,980	475,411	77,491	475,411
Systems Management	2840	138,667	149,764	71,946	148,084
Subtotal		965,634	1,030,450	210,440	1,030,450
SUMMARY OF ALL PROGRAMS					
SALARIES/WAGES & EMPLOYEE BENEFITS		10,505,704	10,666,324	2,644,381	10,666,324
REGULAR INSTRUCTION		141,613	153,887	56,449	153,887
PUPIL SERVICES		833,265	946,232	168,777	926,641
ADMINISTRATION & BUSINESS SUPPORT		297,209	347,678	123,737	347,678
OPERATIONS & SERVICES		965,634	1,030,450	210,440	1,030,450
TOTAL EDUCATION BUDGET		12,743,425	13,144,571	3,203,784	13,124,980