

TO: School Committee
 FROM: Don Sawyer, Business Manager
 DATE: September 28, 2007
RE: FY08 Budget Considerations

A request was made in the Budget Subcommittee Meeting on September 14th to provide the Committee with the standard budget account considerations, irregularities, required action to be taken, etc., identified through the Business Offices

I have outlined four categories – Accounts with Budget Shortfalls, Key Information, Accounts Requiring Transfers/Reclasses, and Accounts on Watch. Details can be found below.

Accounts w/ Budget Shortfalls

| Account Number: | Account Name: | Budget \$: | Payments YTD: | Open Purchase Orders: | Balance Available: | % Used: | Comments: |
|----------------------------------|--------------------------|------------|---------------|-----------------------|--------------------|---------|---|
| 001-303-5110-0000-000-1-2110-1-1 | DIR CURR INSTR. & ASSESS | \$91,258 | \$40,272 | \$0 | \$50,986 | 44.1% | Transitional Overlap...will total \$28,178 over budget |
| 001-303-5120-0000-000-1-4110-3-8 | CUSTODIAL SUBS | \$6,224 | \$7,664 | \$0 | (\$1,440) | 123.1% | Budget insufficient + \$1,572 in DPW overtime for athletic field lining |
| 001-303-5301-0000-000-2-2320-4-2 | MEDICAL EVALUATIONS | \$4,000 | \$1,498 | \$4,639 | (\$2,137) | 153.4% | Will use "Doctor" account monies |
| 001-303-5320-0000-000-2-2357-6-1 | TUITION REIMBURSEMENT-DW | \$17,500 | \$0 | \$18,118 | (\$618) | 103.5% | Contractual. FY06 \$42,271 / FY07 \$29,700 |

Key Information

| Account Number: | Account Name: | Budget \$: | Payments YTD: | Open Purchase Orders: | Balance Available: | % Used: | Comments: |
|----------------------------------|---|-------------|---------------|-----------------------|--------------------|---------|--|
| 001-301-5301-0000-000-2-1110-4-8 | S C FEES | \$3,500 | \$0 | \$0 | \$3,500 | 0.0% | \$3,000 of budget for MASC Policy Book services...need documentation to expend funds |
| 001-303-5110-0000-000-1-1230-1-8 | DW DIR OF GRANTS & COMMUNITY ENRICHMENT | \$23,462 | \$10,420 | \$0 | \$13,042 | 44.4% | Capped at budget \$ - remaining expenses charged to Community Enrich. Revolving |
| 001-303-5301-0000-000-2-3520-4-8 | YOUTH CENTER PROGRAMS | \$35,000 | \$4,911 | \$0 | \$30,089 | 14.0% | Bernat Rent June & July partial. August \$0. Unitarian Church rent period started Sept. 2007 |
| 001-303-5320-0000-000-2-9100-4-2 | PLACEMENT & TREATMENT | \$1,200,000 | \$112,324 | \$724,369 | \$363,306 | 69.7% | PO's entered upon receipt of all signatures. Will meet or exceed \$1.2 million budget |
| 001-303-5344-0000-000-2-4130-6-8 | PAGERS AND WIRELESS TELEPHONES | \$2,200 | \$128 | \$142 | \$1,930 | 12.3% | July & August of new service. FY07 total \$3,048 |
| 001-310-5190-0000-000-1-2357-1-1 | ELEM PROF DEVELOP SALARIES | \$10,250 | (\$490) | \$60 | \$10,680 | -4.2% | \$490 FY07 Grant credit (caused by closing year) |
| 001-320-5330-0000-000-2-3510-4-8 | MS ATHLETIC TRANSPORTATION | \$1,200 | \$0 | \$1,200 | \$0 | 100.0% | Total Year Middle School Athletic Transportation Expenses. Will be no other expenses. |

Accounts Requiring Transfers/Reclasses

| Account Number: | Account Name: | Budget \$: | Payments YTD: | Open Purchase Orders: | Balance Available: | % Used: | Comments: |
|----------------------------------|----------------------------------|------------|---------------|-----------------------|--------------------|---------|--|
| 001-302-5710-0000-000-2-1210-6-8 | ADM IN STATE TVL | \$0 | \$0 | \$0 | \$420 | | \$420 s/b CO Memberships. Will Transfer |
| 001-303-5110-0000-000-1-2210-2-2 | SPED SECRETARY | \$1,500 | \$4,096 | \$0 | (\$2,596) | 273.1% | FY08 Grant Funding. Will transfer. |
| 001-310-5110-0000-000-1-2310-1-2 | ELEM TEACHER SPECIALIST EXTENDED | \$54,530 | \$28,428 | \$0 | \$26,102 | 52.1% | Summer school split with Middle School. Transfer from MS Teacher Specialist Extended |
| 001-310-5110-0000-000-1-2710-2-1 | ELEM GUIDANCE SECRETARIES | \$13,086 | \$4,245 | \$0 | \$8,841 | 32.4% | FY08 Grant Funding. Will transfer. |
| 001-320-5110-0000-000-1-2310-1-2 | MS TEACHER SPECIALIST EXTENDED | \$11,482 | \$28,012 | \$0 | (\$16,530) | 244.0% | Summer school split with Elementary School. Transfer to ELEM Teacher Specialist Extended |
| 001-320-5511-0000-000-2-2410-5-1 | MS TEXTBOOK | \$25,000 | \$29,059 | \$1,679 | (\$5,738) | 123.0% | Transferred \$6,072 to Technology. Carnegie Bridge to Algebra subscription. |
| 001-330-5190-0000-000-1-2310-1-1 | HS STIPENDS | \$10,000 | \$15,902 | \$0 | (\$5,902) | 159.0% | NEASC Expenses - transfer to HS Extended Year |
| 001-330-5586-0000-000-2-2451-5-1 | HS TECHNOLOGY EQUIPMENT | \$0 | \$56 | \$170 | (\$226) | 0.0% | No Budget. Transfer to Principal Supplies & Equipment |
| 001-341-5190-0000-000-2-2430-5-1 | ELC GENERAL SUPPLIES | \$650 | \$1,910 | \$3,505 | (\$4,765) | 833.1% | Transfer to Full Day K Revolving |

Accounts on Watch

| Account Number: | Account Name: | Budget \$: | Payments YTD: | Open Purchase Orders: | Balance Available: | % Used: | Comments: |
|----------------------------------|----------------------------------|------------|---------------|-----------------------|--------------------|---------|-----------|
| 001-301-5304-0000-000-2-1430-4-8 | S C LEGAL | \$7,200 | \$1,881 | \$1,138 | \$4,181 | 41.9% | On watch |
| 001-301-5306-0000-000-2-1110-5-8 | S C PRINTING DISTRICT | \$2,000 | \$1,402 | \$350 | \$247 | 87.6% | On watch |
| 001-301-5730-0000-000-2-1110-6-8 | S C MEMBERSHIPS | \$12,000 | \$8,437 | \$0 | \$3,563 | 70.3% | On watch |
| 001-302-5303-0000-000-2-1210-4-8 | ADM SPT STAFF WORKSHOPS | \$800 | \$558 | \$333 | (\$92) | 111.4% | On watch |
| 001-303-5303-0000-000-2-2357-4-1 | PROF DEVELOP DW EXP | \$19,599 | \$3,614 | \$2,849 | \$13,136 | 33.0% | On watch |
| 001-303-5450-0000-000-2-4110-5-8 | CUSTODIAL SUPPLIES | \$45,000 | \$22,794 | \$0 | \$22,206 | 50.7% | On watch |
| 001-303-5581-0000-000-2-4110-5-8 | CUSTODIAL UNIFORMS | \$5,800 | \$3,958 | \$0 | \$1,842 | 68.2% | On watch |
| 001-310-5303-0000-000-2-2357-4-1 | ELEM PROF DEVELOPMENT CONTRACTED | \$14,000 | \$0 | \$7,216 | \$6,784 | 51.5% | On watch |
| 001-310-5420-0000-000-2-2210-5-8 | ELEM PRINCIPAL SUPPLIES | \$2,010 | \$0 | \$1,775 | \$235 | 88.3% | On watch |
| 001-310-5510-0000-000-2-2430-5-1 | ELEM GENERAL SUPPLIES | \$17,832 | \$8,257 | \$5,970 | \$3,605 | 79.8% | On watch |
| 001-310-5511-0000-000-2-2410-5-1 | ELEM TEXTBOOKS | \$942 | \$0 | \$935 | \$7 | 99.3% | On watch |
| 001-310-5512-0000-000-2-2410-5-1 | ELEM SUPPLIES | \$37,257 | \$2,904 | \$27,028 | \$7,326 | 80.3% | On watch |
| 001-310-5582-0000-000-2-2415-5-1 | ELEM LIBRARY SUPPLIES | \$914 | \$0 | \$791 | \$123 | 86.5% | On watch |
| 001-310-5730-0000-000-2-2210-6-8 | ELEM PRINCIPAL MEMBERSHIPS | \$1,300 | \$590 | \$658 | \$52 | 96.0% | On watch |
| 001-320-5230-0000-000-2-4130-6-8 | MS WATER/SEWER | \$4,950 | \$3,275 | \$0 | \$1,675 | 66.2% | On watch |
| 001-320-5420-0000-000-2-2210-5-8 | MS OFFICE SUPPLIES | \$7,359 | \$4,086 | \$0 | \$3,274 | 55.5% | On watch |
| 001-320-5510-0000-000-2-2430-5-1 | MS GENERAL SUPPLIES | \$15,000 | \$392 | \$12,176 | \$2,431 | 83.8% | On watch |
| 001-330-5580-0000-000-2-3510-5-8 | HS ATHLETIC SUPPLIES | \$27,320 | \$108 | \$15,356 | \$11,856 | 56.6% | On watch |