

TO: School Committee  
 FROM: Don Sawyer, Business Manager  
 DATE: November 5, 2007  
**RE: FY08 Budget Considerations**

A request was made in the Budget Subcommittee Meeting on September 14<sup>th</sup> 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	\$53,695	\$0	\$37,563	58.8%	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	\$6,137	\$0	(\$2,137)	153.4%	Will use "Doctor" account monies
001-303-5320-0000-000-2-2357-6-1	TUITION REIMBURSEMENT-DW	\$17,500	\$7,306	\$18,098	(\$1,904)	110.9%	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	(\$1,000)	\$0	\$4,500	-28.6%	\$3,000 budget MASC Policy Book services...Jim Haynes requested inv...Posting Error – See Transfers
001-303-5110-0000-000-1-1230-1-8	DW DIR OF GRANTS & COMMUNITY ENRICHMENT	\$23,462	\$15,060	\$0	\$8,402	64.2%	Capped at budget \$ - remaining expenses charged to Community Enrich. Revolving
001-303-5301-0000-000-2-3520-4-8	YOUTH CENTER PROGRAMS	\$35,000	\$5,208	\$0	\$29,792	14.9%	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	\$263,204	\$796,465	\$140,331	88.3%	PO's entered upon receipt of all signatures. Will meet or exceed \$1.2 million budget
001-303-5513-0000-000-2-1450-5-8	TECHNOLOGY SOFTWARE	\$12,000	\$0	\$11,177	\$823	93.4%	Grades 1-4 New Technology Curriculum Software
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:
001-301-5301-0000-000-2-1110-4-8	S C FEES	\$3,500	(\$1,000)	\$0	\$4,500	-28.6%	\$1,000 Preschool Deposit Posted in error. 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
001-320-5110-0000-000-1-2310-1-2	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
001-330-5190-0000-000-1-2310-1-1	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	\$3,019	\$2,494	\$1,687	75.6%	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	\$5,864	\$599	\$13,136	33.0%	On watch
001-303-5450-0000-000-2-4110-5-8	CUSTODIAL SUPPLIES	\$45,000	\$22,907	\$79	\$22,013	51.1%	On watch
001-303-5581-0000-000-2-4110-5-8	CUSTODIAL UNIFORMS	\$5,800	\$3,958	\$0	\$1,842	68.2%	On watch
001-310-5120-0000-000-1-2325-1-1	ELEM SUBSTITUTES	\$61,500	\$33,671	\$0	\$27,829	54.8%	On watch
001-310-5303-0000-000-2-2357-4-1	ELEM PROF DEVELOPMENT CONTRACTED	\$14,000	\$66	\$7,948	\$5,987	57.2%	On watch
001-310-5420-0000-000-2-2210-5-8	ELEM PRINCIPAL SUPPLIES	\$2,010	\$1,659	\$316	\$35	98.3%	On watch / Grant Transfers?
001-310-5510-0000-000-2-2430-5-1	ELEM GENERAL SUPPLIES	\$17,832	\$9,426	\$4,855	\$3,551	80.1%	On watch / Grant Transfers?
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	\$13,402	\$16,629	\$7,226	80.6%	On watch / Grant Transfers?
001-310-5582-0000-000-2-2415-5-1	ELEM LIBRARY SUPPLIES	\$914	\$117	\$674	\$123	86.5%	On watch
001-310-5730-0000-000-2-2210-6-8	ELEM PRINCIPAL MEMBERSHIPS	\$1,300	\$1,080	\$168	\$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	\$1,098	\$11,537	\$2,366	84.2%	On watch
001-330-5120-0000-000-1-2325-1-1	ELEM SUBSTITUTES	\$41,000	\$21,571	\$0	\$19,429	52.6%	On watch
001-330-5580-0000-000-2-3510-5-8	HS ATHLETIC SUPPLIES	\$27,320	\$4,956	\$11,604	\$10,760	60.6%	On watch