

To: Board of Education
Phil Bender, Superintendent

From: Rebecca Allard, Business Manager 

Subject: **Expenditure Budget Changes**
July 9 Draft # 3 to August 6 Draft # 4

Date: August 6, 2012

At the July 9, 2012, Board of Education meeting, the Board directed the administration to reduce in the education and operations & maintenance funds the areas of purchased services and supplies to the level of the 2011-12 actual expenditures. The Board also agreed to the creation of a contingency line item in each of these areas to provide the administration flexibility as the 2012-13 school year progresses.

The attached document Expenditure Budget Changes from July 9 (Draft #3) to August 6 (Draft #4) identifies all budget categories and the dollar (\$1,641,282) amount of change. On page two, the education fund purchased services area shows many category changes but the bottom line has not increased from Draft # 3 because of the newly created contingency line item. If an expenditure category is not exactly the same as the prior year, it is because of contractual or grant requirements. In addition, there is a brief description next to each category explaining the need for change.

The administration will report monthly to the Board all transfers from contingency.

If you have questions prior to the Board meeting on August 6, please feel free to contact me in advance to clarify any of the information presented.



Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
Education Fund				
10E----- 1100 ----	Administrative	\$2,558,441	\$0	
10E----- 1110 ----	Psychologists	\$414,362	\$0	
10E----- 1120 ----	Exempt Staff	\$643,506	\$0	
10E----- 1200 ----	Teacher	\$30,061,652	\$195,000	K section at Franklin; K & 1st Grade sections at Roosevelt; and 1.0 section at Lincoln
10E----- 1309 ----	Misc. Teacher	\$3,000	\$0	
10E----- 1310 ----	Intern	\$36,800	\$0	
10E----- 1311 ----	Stipend	\$255,000	\$0	
10E----- 1312 ----	Stipend-Athletic	\$80,000	\$0	
10E----- 1313 ----	Stipend-Improve Of Instruction	\$54,800	\$0	
10E----- 1314 ----	Stipend-Mentor	\$30,000	(\$30,000)	Title II Grant reduction
10E----- 1315 ----	Athletic Supervision	\$6,970	\$0	
10E----- 1316 ----	TLC Supervision	\$24,000	\$0	
10E----- 1317 ----	Music Supervision	\$5,000	\$0	
10E----- 1318 ----	Student Supervision	\$105,000	\$0	
10E----- 1322 ----	Sub-Professional Development	\$178,420	\$55,200	Title II and IDEA Grant increase
10E----- 1323 ----	Sub-Sick	\$790,000	\$0	
10E----- 1324 ----	Sub-Nurses	\$30,000	\$0	
10E----- 1325 ----	Tutor	\$5,000	\$0	
10E----- 1410 ----	Teacher Assistant	\$2,097,211	\$0	
10E----- 1420 ----	Nurse	\$260,000	\$0	
10E----- 1425 ----	OT/PT	\$359,721	\$0	
10E----- 1430 ----	Library Assistant	\$180,919	\$0	
10E----- 1510 ----	Lunchroom Supervision	\$500,000	\$0	
10E----- 1520 ----	Extended Day Assistant	\$405,100	\$0	
10E----- 1530 ----	Secretary	\$1,198,208	\$0	
10E----- 1531 ----	Sub-Clerical	\$35,000	\$0	
10E----- 1540 ----	Accounting	\$108,123	\$0	
10E----- 1550 ----	Senior Workers	\$50,000	\$0	
10E----- 1560 ----	Technologists	\$299,215	\$0	
10E----- 1910 ----	Summer School Teacher	\$258,500	\$0	
10E----- 1930 ----	Curriculum Writing	\$29,480	\$0	
10E----- 1950 ----	Improve Of Instruct Stipend	\$5,000	\$0	
10E----- 1-----	Salary	\$41,068,428	\$220,200	
10E----- 2110 ----	Health Prevention	\$10,000	\$0	
10E----- 2120 ----	PPO Insurance	\$3,887,000	\$0	
10E----- 2130 ----	HMO Insurance	\$353,580	\$0	
10E----- 2140 ----	Dental Insurance	\$210,818	\$0	
10E----- 2150 ----	Health Insurance Waiver	\$45,200	\$0	
10E----- 2155 ----	Employee Assist Program	\$10,000	\$0	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
10E----- 2300 ----	Life Insurance	\$42,000	\$0	
10E----- 2310 ----	Long Term Disability	\$9,502	\$0	
10E----- 2810 ----	Employer TRS Contribution	\$243,000	\$0	
10E----- 2811 ----	Admin Board Paid TRS	\$304,170	\$0	
10E----- 2820 ----	Employer TRS-This Contribution	\$266,131	\$0	
10E----- 2830 ----	Employer TRS Federal Funding	\$32,874	\$7,714	Title II and IDEA Grant related
10E----- 2845 ----	TRS-Retirement Penalty	\$30,000	\$0	
10E----- 2850 ----	Retirement Incentive	\$407,507	(\$337)	
10E----- 2855 ----	Retirement Sick Leave	\$33,313	(\$97)	
10E----- 2860 ----	Retirement Health Insurance	\$311,600	\$0	
10E----- 2999 ----	Benefit Consultants	\$27,800	\$0	
10E----- 2-----	Employee Benefits	\$6,224,495	\$7,280	
10E----- 3100 ----	Professional & Technical Service	\$92,500	(\$39,055)	
10E----- 3130 ----	Community Activities	\$65,000	(\$52,638)	
10E----- 3140 ----	Instructional Profession Scvs	\$86,629	(\$31,123)	
10E----- 3141 ----	Workshops	\$16,700	(\$13,598)	
10E----- 3142 ----	Staff Development	\$84,230	(\$20,481)	
10E----- 3143 ----	Mileage Reimbursement	\$40,442	(\$4,933)	
10E----- 3145 ----	Interpreters	\$1,000	(\$126)	
10E----- 3146 ----	Professional Growth	\$83,880	(\$40,215)	
10E----- 3147 ----	Career Service Incentive	\$25,000	(\$2,496)	
10E----- 3148 ----	Personnel Recruitment	\$10,000	(\$967)	
10E----- 3149 ----	Meeting Expense	\$12,500	(\$8,205)	
10E----- 3150 ----	Food Service Contract	\$606,200	(\$41,197)	
10E----- 3161 ----	Annual License Fees	\$235,750	(\$74,819)	
10E----- 3162 ----	Communication Reimbursement	\$27,060	\$1,320	
10E----- 3163 ----	Software	\$89,395	(\$30,481)	
10E----- 3169 ----	Testing & Assessment	\$0	\$0	
10E----- 3170 ----	Audit Services	\$28,815	(\$3,275)	
10E----- 3175 ----	Treasurer Expense	\$55,000	(\$4,886)	
10E----- 3180 ----	Legal Services	\$150,000	(\$69,257)	
10E----- 3190 ----	Other Professional Scvs	\$10,500	(\$7,294)	
10E----- 3191 ----	Athletic Referee & Judges	\$4,760	\$140	
10E----- 3192 ----	Athletic Travel	\$4,280	(\$4,280)	
10E----- 3193 ----	Textbook Binding	\$3,000	(\$3,000)	
10E----- 3201 ----	Fixed Assets	\$0	\$0	
10E----- 3230 ----	Repair & Maintenance	\$99,190	(\$17,044)	
10E----- 3231 ----	Print Management	\$45,109	\$0	
10E----- 3234 ----	Security/Fire Service Agreement	\$13,000	(\$13,000)	
10E----- 3250 ----	Rental	\$0	\$0	
10E----- 3300 ----	Transportation Contract	\$1,000	(\$615)	
10E----- 3311 ----	Field Trips-Non-Reimbursable	\$5,800	\$259	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
10E----- 3390 ----	Student Activities	\$1,000	(\$1,000)	
10E----- 3401 ----	Postage	\$42,000	(\$4,343)	
10E----- 3520 ----	Legal Notices	\$500	(\$113)	
10E----- 3600 ----	Printing	\$48,400	\$8,079	
10E----- 3610 ----	Copier Machines	\$160,000	(\$4,285)	
10E----- 3880 ----	Crossing Guards	\$6,000	(\$883)	
10E----- 3900 ----	Other Purchase Services	\$18,500	\$2,018	
10E----- 3999 ----	Contingency	\$0	\$481,793	New Contingency line item
10E----- 3-----	Purchased Services	\$2,173,140	\$0	
10E----- 4100 ----	General Supplies	\$1,211,593	(\$153,378)	
10E----- 4101 ----	Snacks	\$19,458	\$2,657	
10E----- 4102 ----	Music Supplies	\$25,008	(\$1,177)	
10E----- 4103 ----	Instrumental Music	\$8,700	\$1,556	
10E----- 4104 ----	TLC Supplies	\$8,000	(\$6,350)	
10E----- 4105 ----	Testing Materials	\$0	\$0	
10E----- 4108 ----	Nursing Supplies	\$11,975	(\$5,309)	
10E----- 4109 ----	Instructional Materials	\$25,000	(\$7,142)	
10E----- 4110 ----	Professional Materials	\$600	(\$600)	
10E----- 4111 ----	Warehouse/Office Depot	\$20,921	(\$2,612)	
10E----- 4112 ----	Student Planner	\$16,400	(\$1,280)	
10E----- 4120 ----	Copier Paper	\$77,229	(\$12,005)	
10E----- 4146 ----	Athletic Uniforms	\$2,000	\$148	
10E----- 4147 ----	PE Uniforms	\$8,500	(\$678)	
10E----- 4148 ----	Towel and Locks	\$19,800	(\$7,108)	
10E----- 4149 ----	Roller Skating	\$7,700	\$1,047	
10E----- 4190 ----	Capital Under \$1,500	\$45,000	(\$4,226)	
10E----- 4200 ----	Textbooks	\$296,272	(\$10,937)	
10E----- 4205 ----	Lost Library Books	\$2,500	(\$2,194)	
10E----- 4210 ----	Periodicals	\$925	\$6	
10E----- 4220 ----	Subscriptions	\$24,192	\$35,718	
10E----- 4230 ----	Instructional Videos	\$1,500	\$0	
10E----- 4240 ----	Reference Materials	\$1,000	\$11,000	
10E----- 4700 ----	Technology Supplies	\$2,500	(\$1,854)	
10E----- 4710 ----	Software	\$44,500	(\$10,874)	
10E----- 4790 ----	Food Services Supplies	\$2,000	(\$2,000)	
10E----- 4900 ----	Misc. Supplies	\$15,740	(\$8,243)	
10E----- 4999 ----	Contingency	\$0	\$185,835	New Contingency line item
10E----- 4-----	Supplies	\$1,899,013	\$0	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
10E--- 5110 ---	Building Improvements	\$0	\$0	
10E--- 5310 ---	Equipment	\$33,550	\$0	
10E--- 5330 ---	Technology Equipment	\$139,000	\$0	
10E--- 5-----	Capital Outlay	\$172,550	\$0	
10E--- 6400 ---	Dues & Fees	\$91,500	\$0	
10E--- 6410 ---	Membership	\$20,325	\$0	
10E--- 6420 ---	Tournament Fees	\$2,400	\$0	
10E--- 6800 ---	Tuition	\$1,917,000	\$0	
10E--- 6800 ---	Tuition - Vision Scvs	\$50,000	\$0	
10E--- 6800 ---	Tuition - Hearing Scvs	\$100,000	\$0	
10E--- 6810 ---	Diagnostics	\$0	\$0	
10E--- 6820 ---	MTSEP Administration	\$0	\$0	
10E--- 6-----	Other Objects	\$2,181,225	\$0	
10-----	Education Fund	\$53,718,851	\$227,480	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
Operations & Maintenance Fund				
20E----- 1100 -----	Administrative	\$95,197	\$0	
20E----- 1311 -----	Stipend	\$0	\$0	
20E----- 1318 -----	Student Supervision	\$40,000	\$0	
20E----- 1530 -----	Secretary	\$40,936	\$0	
20E----- 1531 -----	Sub-Clerical	\$500	\$0	
20E----- 1710 -----	Custodial	\$1,680,745	\$0	
20E----- 1720 -----	Grounds	\$136,635	\$0	
20E----- 1730 -----	Maintenance	\$319,925	\$0	
20E----- 1740 -----	Warehouse	\$52,098	\$0	
20E----- 1750 -----	Summer Workers	\$50,320	\$0	
20E----- 1760 -----	Sub-Custodian	\$34,736	\$0	
20E----- 1790 -----	Custodial Overtime	\$84,000	\$0	
20E----- 1791 -----	Grounds Overtime	\$8,000	\$0	
20E----- 1792 -----	Maintenance Overtime	\$20,000	\$0	
20E----- 1-----	Salary	\$2,563,092	\$0	
20E----- 2110 -----	Health Prevention	\$0	\$0	
20E----- 2120 -----	PPO Insurance	\$304,542	\$0	
20E----- 2130 -----	HMO Insurance	\$59,007	\$0	
20E----- 2140 -----	Dental Insurance	\$17,992	\$0	
20E----- 2150 -----	Health Insurance Waiver	\$1,500	\$0	
20E----- 2300 -----	Life Insurance	\$4,590	\$0	
20E----- 2310 -----	Long Term Disability	\$500	\$0	
20E----- 2850 -----	Retirement Incentive	\$0	\$0	
20E----- 2855 -----	Retirement Sick Leave	\$0	\$0	
20E----- 2930 -----	Clothing Allowance	\$11,275	\$0	
20E----- 2-----	Employee Benefits	\$399,406	\$0	
20E----- 3110 -----	Architect Fees	\$200,000	(\$6,226)	
20E----- 3111 -----	Construction Manager	\$0	\$0	
20E----- 3112 -----	Other Engineering Fees	\$0	\$36,887	
20E----- 3113 -----	Recycling	\$3,500	(\$323)	
20E----- 3142 -----	Staff Development	\$1,500	(\$1,166)	
20E----- 3143 -----	Mileage Reimbursement	\$3,600	\$4	
20E----- 3146 -----	Professional Growth	\$2,000	(\$276)	
20E----- 3203 -----	Vehicle Repair	\$10,000	\$1,272	
20E----- 3204 -----	HVAC's Repair	\$180,000	\$78,186	
20E----- 3210 -----	Sanitation Services	\$40,000	(\$7,639)	
20E----- 3227 -----	Plumbing Repair	\$40,000	(\$13,407)	
20E----- 3228 -----	Roof Repairs	\$29,000	(\$816)	
20E----- 3229 -----	Grounds Scvs	\$29,500	\$4,559	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
20E----- 3230 ----	Repair & Maintenance	\$40,000	(\$10,121)	
20E----- 3234 ----	Security/Fire Service Agreement	\$50,000	\$14,266	
20E----- 3235 ----	Electrical Repair	\$10,000	\$602	
20E----- 3236 ----	Inter Pest Management	\$7,500	(\$4,940)	
20E----- 3237 ----	Tech Wiring & Repairs	\$45,000	\$322	
20E----- 3238 ----	Elevator Repair & Maint	\$14,000	\$1,139	
20E----- 3251 ----	Rental Equipment	\$1,200	(\$734)	
20E----- 3252 ----	Parking Lot Rental	\$5,280	\$0	
20E----- 3410 ----	Telephones	\$225,000	(\$42,155)	
20E----- 3520 ----	Legal Notices	\$5,000	(\$4,617)	
20E----- 3700 ----	Water Fees	\$65,000	(\$821)	
20E----- 3900 ----	Other Purchase Services	\$10,000	(\$8,578)	
20E----- 3910 ----	Grossing Guards	\$20,000	\$714	
20E----- 3999 ----	Contingency	\$0	\$107,321	New Contingency Line
20E----- 3-----	Purchased Services	\$1,037,080	\$143,453	
20E----- 4560 ----	Fuel	\$20,000	(\$5,304)	
20E----- 4650 ----	Natural Gas	\$250,000	(\$30)	
20E----- 4660 ----	Electricity	\$477,100	(\$38,969)	
20E----- 4710 ----	Software	\$2,500	\$49	
20E----- 4800 ----	Electric Supplies	\$17,500	\$343	
20E----- 4810 ----	Painting Supplies	\$20,000	(\$6,666)	
20E----- 4820 ----	Ceiling Tile	\$2,000	(\$580)	
20E----- 4830 ----	HVAC's Supplies	\$15,000	\$6,080	
20E----- 4840 ----	Plumbing Supplies	\$16,400	(\$3,420)	
20E----- 4850 ----	Grounds Supplies	\$34,500	(\$2,576)	
20E----- 4860 ----	Security Supplies	\$10,000	(\$1,466)	
20E----- 4900 ----	Misc. Supplies	\$21,900	(\$8,260)	
20E----- 4930 ----	Custodial Supplies	\$100,000	(\$30,153)	
20E----- 4940 ----	Maintenance Supplies	\$20,000	(\$16,293)	
20E----- 4960 ----	Clocks & PA Systems	\$30,000	\$4,968	
20E----- 4999 ----	Contingency	\$0	\$102,277	New Contingency Line
20E----- 4-----	Supplies	\$1,036,900	\$0	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
20E----- 5110 ----	Building Improvements	\$0	\$300,000	Capital Improvements such as but not limited to carpet at Carpenter and Field.
20E----- 5120 ----	FAA Building Improvements	\$0	\$0	
20E----- 5310 ----	Equipment	\$50,000	\$0	
20E----- 5320 ----	Classroom & Office Equipment	\$58,000	\$0	
20E----- 5-----	Capital Outlay	\$108,000	\$300,000	
20E----- 6400 ----	Dues & Fees	\$1,000	\$0	
20E----- 6900 ----	Other Objects	\$1,000	\$0	
20E----- 6990 ----	Permanent Fund Transfer	\$0	\$300,000	Transfer of funding to Capital Projects to accommodate change orders
20E----- 6-----	Other Objects	\$2,000	\$300,000	
20-----	Operations & Maintenance	\$5,146,478	\$743,453	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
Debt Service Fund				
30E----- 6100 ----	Redemption of Principal	\$2,160,000	\$0	
30E----- 6200 ----	Interest	\$627,888	\$0	
30E----- 6400 ----	Dues & Fees	\$10,000	\$0	
30E----- 6990 ----	Permanent Fund Transfer	\$7,340	\$4,260	Modification to June 30 actual
30E----- 6-----	Other Objects	\$2,805,228	\$4,260	
30-----	Debt Services	\$2,805,228	\$4,260	
Transportation Fund				
40E----- 1100 ----	Administrative	\$30,628	\$0	
40E----- 1530 ----	Secretary	\$0	\$0	
40E----- 1-----	Salary	\$30,628	\$0	
40E----- 3161 ----	Annual License Fees	\$5,000	\$0	
40E----- 3300 ----	Transportation Contract	\$823,000	\$0	
40E----- 3310 ----	Transportation Special Ed	\$650,000	\$50,900	Modification to June 30 actual
40E----- 3311 ----	Field Trips-Non-Reimbursable	\$45,750	\$4,250	Modification to June 30 actual
40E----- 3312 ----	Music Field Trips	\$5,000	\$2,500	Modification to June 30 actual
40E----- 3313 ----	Field Trips - Reimbursable	\$10,000	\$5,000	Modification to June 30 actual
40E----- 3314 ----	Extended Day Field Trip	\$3,000	\$0	
40E----- 3900 ----	Other Purchase Services	\$2,500	\$0	
40E----- 3-----	Purchased Services	\$1,544,250	\$62,650	
40-----	Transportation	\$1,574,878	\$62,650	
Retirement Fund				
50E----- 2710 ----	Employer FICA	\$817,923	(\$232,893)	Modification to June 30 actual
50E----- 2720 ----	Employer Medicare	\$566,030	\$83,300	Modification to June 30 actual
50E----- 2730 ----	Employer IMRF	\$875,422	\$192,932	Modification to June 30 actual
50E----- 2-----	Employee Benefits	\$2,259,375	\$43,339	
50-----	Retirement (IMRF/SS/Medicare)	\$2,259,375	\$43,339	

Expenditure Budget Changes from July 9 (Draft # 3) TO August 6 (Draft # 4)

Fund/Object	Object Description	2012-13 Tentative Budget as of July 9, 2012	Amount of Change to the August 6 Tentative Budget Draft # 4	Description of Change
Capital Projects Fund				
60E----- 3110 ----	Architect Fees	\$300,000	\$0	
60E----- 3112 ----	Other Engineering Fees	\$100,000	\$0	
60E----- 3-----	Purchased Services	\$400,000	\$0	
60E----- 5110 ----	Building Improvements	\$2,000,000	\$500,000	To accommodate actual project costs
60E----- 5-----	Capital Outlay	\$2,000,000	\$500,000	
60-----	Capital Projects	\$2,400,000	\$500,000	
Working Cash Fund				
70E----- 6990 ----	Permanent Fund Transfer	\$200,000	\$40,100	Modification to June 30 actual
70-----	Working Cash	\$200,000	\$40,100	
Tort Immunity Fund				
80E----- 2920 ----	Unemployment Insurance	\$40,000	\$20,000	Estimated based on known applications for unemployment
80E----- 2-----	Employee Benefits	\$40,000	\$20,000	
80E----- 3204 ----	HVAC's Repair	\$0	\$0	
80E----- 3228 ----	Roof Repairs	\$0	\$0	
80E----- 3234 ----	Security/Fire Service Agreement	\$0	\$0	
80E----- 3810 ----	Property Insurance	\$164,800	\$0	
80E----- 3830 ----	School Board Legal Liability	\$9,484	\$0	
80E----- 3840 ----	Workers Compensation	\$401,210	\$0	
80E----- 3850 ----	Criminal Background Checks	\$15,000	\$0	
80E----- 3860 ----	Loss Prevention	\$7,500	\$0	
80E----- 3870 ----	Bldg. Appraisal	\$1,000	\$0	
80E----- 3-----	Purchased Services	\$598,994	\$0	
80E----- 4100 ----	General Supplies	\$5,000	\$0	
80E----- 4-----	Supplies	\$5,000	\$0	
80E----- 5320 ----	Classroom & Office Equipment	\$0	\$0	
80E----- 5330 ----	Technology Equipment	\$0	\$0	
80E----- 5-----	Capital Outlay	\$0	\$0	
30-----	Tort	\$643,994	\$20,000	
XX-----	All Fund Expenditures	\$68,748,804	\$1,641,282	

