

**2014-2015 Preston School District BOE
Budget
May 29, 2014**

Category	Account Number	2013-2014 Budget	2014-2015 Proposed Budget	Difference	% change
Salaries		\$4,793,437	\$4,821,844	\$28,407	0.6%
Health Insurance	1-101-0060-0212-2500-0000	\$1,379,329	\$1,166,478	(\$212,851)	-15.4%
Health - Employee Contributions	1-101-0060-0212-2500-0055	(\$347,139)	(\$172,870)	\$174,269	50.2%
Health Insurance - Net		\$1,032,190	\$993,608	(\$38,582)	-3.7%
SPED Contracted Services	1-101-0030-0320-1200-0000	\$43,000	\$58,000	\$15,000	34.9%
SPED Tuition - Designated High School	1-101-0030-0560-1200-0000	\$290,000	\$498,137	\$208,137	71.8%
SPED Tuition - LHS Comp & Vo-AG	1-101-0030-0561-1200-0000	\$19,500	\$43,078	\$23,578	120.9%
SPED Tuition -Magnet Schools-Charter-Other	1-101-0030-0562-1200-0000	\$60,200	\$114,398	\$54,198	90.0%
SPED Tuition - Out of District - LEA Placed	1-101-0030-0563-1200-0000	\$562,650	\$730,675	\$168,025	29.9%
SPED - Vocational Services- Programs	1-101-0030-0563-1200-0017	\$559,000	\$393,869	(\$165,131)	-29.5%
SPED Tuition - Out of District - Agency Placed	1-101-0030-0564-1200-0000	\$82,400	\$67,680	(\$14,720)	-17.9%
SPED Tuition - Programs		\$1,616,750	\$1,905,837	\$289,087	17.9%
Excess Cost - LEA Placed	1-101-0030-0563-1200-0050	(\$218,391)	(\$352,601)	(\$134,210)	-61.5%
Excess Cost - DCF Placed	1-101-0030-0564-1200-0050	(\$55,195)	(\$56,267)	(\$1,072)	-1.9%
Student Based Supplement - May Payment	1-101-0030-0563-1200-0050	(\$76,826)	\$0	\$76,826	100.0%
Total SPED Reimbursement		(\$350,412)	(\$408,869)	(\$58,457)	-16.7%
Regular Tuition - Designated High School	1-101-0060-0560-1000-0000	\$1,730,581	\$1,635,774	(\$94,807)	-5.5%
Regular Tuition - LHS Comp - Vo-AG	1-101-0060-0561-1000-0000	\$101,406	\$87,501	(\$13,905)	-13.7%
Regular Tuition - Magnet Schools - Charter - Other	1-101-0060-0562-1000-0000	\$57,005	\$63,825	\$6,820	12.0%
Total Regular Tuition		\$1,888,992	\$1,787,100	(\$101,892)	-5.4%
Transportation - Vehicle Repairs	1-101-0070-0421-2700-0000	\$110,000	\$130,000	\$20,000	18.2%
Lease/Rental - Storage Containers	1-101-0070-0442-2700-0000	\$2,142	\$0	(\$2,142)	-100.0%
Transportation - Fuel	1-101-0070-0626-2700-0000	\$110,375	\$110,375	\$0	0.0%
Employee Physicals	1-101-0070-0275-2700-0000	\$1,500	\$2,000	\$500	33.3%
Transportation equipment	1-101-0070-0730-2700-0000	\$5,000	\$3,600	(\$1,400)	-28.0%
Training	1-101-0070-0275-2700-0000	\$600	\$600	\$0	0.0%
Transportation SPED Services	1-101-0030-0510-1200-0000	\$54,978	\$82,829	\$27,851	50.7%
Transportation Magnet Grant	1-101-0070-0512-2700-0050	(\$12,000)	(\$15,000)	(\$3,000)	-25.0%
Total Transportation		\$272,595	\$314,404	\$41,809	15.3%

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<u>Category</u>	<u>Account Number</u>	<u>2013-2014 Budget</u>	<u>2014-2015 Proposed Budget</u>	<u>Difference</u>	<u>% change</u>
Plant Operations					
Refuse Removal	1-101-0040-0420-2600-0000	\$8,000	\$8,000	\$0	0.0%
Repairs & Maintenance	1-101-0040-0430-2600-0000	\$101,500	\$106,015	\$4,515	4.4%
Maintenance Equipment Repairs - routine/emergency	1-101-0040-0431-2600-0000	\$25,000	\$25,000	\$0	0.0%
Building Improvements	1-101-0040-0450-2600-0000	\$5,000	\$10,900	\$5,900	118.0%
Maintenance & Custodial Supplies	1-101-0040-0613-2600-0000	\$36,200	\$38,500	\$2,300	6.4%
Non Instructional Equipment	1-101-0040-0733-2600-0000	\$6,000	\$4,800	(\$1,200)	-20.0%
Utility Services	1-101-0040-0410-2600-0000	\$1,000	\$1,500	\$500	50.0%
Total Plant Operations		\$182,700	\$194,715	\$12,015	6.6%
Heat/Energy					
Oil - PVMS - Bus Depot	1-101-0040-0620-2600-0000	\$61,075	\$54,400	(\$6,675)	-10.9%
Natural Gas - PPMS	1-101-0040-0621-2600-0000	\$30,590	\$32,536	\$1,746	5.7%
Electricity	1-101-0040-0622-2600-0000	\$110,000	\$115,000	\$5,000	4.5%
Diesel - Gas Plant Operations	1-101-0040-0626-2600-0000	\$1,000	\$1,000	\$0	0.0%
Total Heat/Energy		\$202,665	\$202,736	\$71	0.0%
Technology					
Technology Repairs	1-101-0080-0432-2230-0000	\$45,000	\$45,000	\$0	0.0%
Technology Supplies	1-101-0080-0650-2230-0000	\$12,000	\$8,000	(\$4,000)	-33.3%
Technology Equipment	1-101-0080-0734-2230-0000	\$75,250	\$64,394	(\$10,856)	-14.4%
Technology Software	1-101-0080-0735-2230-0000	\$45,000	\$56,570	\$11,570	25.7%
Total Technology		\$177,250	\$173,964	(\$3,286)	-1.9%
Books/Workbooks/Supplies					
PVMS Text/Workbooks	1-101-0021-0641-1000-0000	\$9,000	\$9,000	\$0	0.0%
PVMS Instructional Supplies	1-101-0021-0611-1000-0000	\$32,000	\$32,000	\$0	0.0%
PPMS Textbooks/Workbooks	1-101-0051-0641-1000-0000	\$7,000	\$7,000	\$0	0.0%
PPMS Instructional Supplies	1-101-0051-0611-1000-0000	\$15,000	\$15,500	\$500	3.3%
Supplies SPED Testing	1-101-0030-0611-1200-0000	\$6,000	\$6,000	\$0	0.0%
Library - Media Supplies	1-101-0060-0612-2220-0000	\$2,500	\$2,500	\$0	0.0%
Library Books/Materials	1-101-0060-0642-2220-0000	\$7,500	\$7,500	\$0	0.0%
Total Books/Workbooks/Supplies		\$79,000	\$79,500	\$500	0.6%

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Legal/Taxes/Insurances/Benefits/Other Misc					
Life/LTD Insurance	1-101-0060-0215-2500-0000	\$15,400	\$15,400	\$0	0.0%
FICA/Medicare	1-101-0060-0220-2500-0000	\$150,000	\$170,000	\$20,000	13.3%
Tuition Reimbursement	1-101-0060-0250-1000-0000	\$7,000	\$7,000	\$0	0.0%
Unemployment Compensation	1-101-0060-0260-2500-0000	\$17,500	\$17,500	\$0	0.0%
Worker's Compensation	1-101-0060-0270-2500-0000	\$65,484	\$72,070	\$6,586	10.1%
Annuity Payments	1-101-0060-0291-2500-0000	\$77,000	\$95,000	\$18,000	23.4%
Staff Development	1-101-0060-0322-1000-0000	\$12,100	\$12,100	\$0	0.0%
Property/Liability Insurance	1-101-0060-0520-2500-0000	\$69,195	\$76,200	\$7,005	10.1%
Legal Services	1-101-0060-0340-2320-0000	\$35,000	\$35,000	\$0	0.0%
SPED Legal Services	1-101-0030-0340-1200-0000	\$15,000	\$15,000	\$0	0.0%
Travel/Meetings	1-101-0060-0580-1000-0000	\$10,000	\$10,000	\$0	0.0%
Total- Legal/Taxes/Insurances/Other/Benefits		\$473,679	\$525,270	\$51,591	10.9%
Office/Miscellaneous					
Medicaid Reimbursements	1-101-0030-0320-1200-0050	(\$6,000)	(\$6,000)	\$0	0.0%
Professional & Technical Services	1-101-0060-0330-2320-0000	\$31,000	\$34,500	\$3,500	11.3%
Communications	1-101-0060-0530-1000-0000	\$46,680	\$46,680	\$0	0.0%
Uniforms	1-101-0040-0612-2600-0000	\$3,000	\$1,000	(\$2,000)	-66.7%
Miscellaneous Programs/Fees	1-101-0060-0810-0000-0000	\$1,000	\$1,000	\$0	0.0%
Postage	1-101-0060-0531-1000-0000	\$6,000	\$6,000	\$0	0.0%
Food Service Subsidy	1-101-0060-0570-3100-0000	\$50,000	\$50,000	\$0	0.0%
Office Supplies	1-101-0060-0690-1000-0000	\$17,500	\$18,025	\$525	3.0%
Instructional Equipment	1-101-0060-0730-1000-0000	\$5,000	\$5,000	\$0	0.0%
Dues and Fees	1-101-0060-0810-2500-0000	\$13,500	\$13,905	\$405	3.0%
Copier Leases	1-101-0060-0442-1000-0000	\$59,710	\$59,780	\$70	0.1%
Adult Education	1-101-0060-0561-1000-7030	\$26,000	\$30,000	\$4,000	15.4%
Total Office/Miscellaneous		\$253,390	\$259,890	\$6,500	2.6%
Totals		\$10,622,236	\$10,850,000	\$227,764	2.1%

**2014-2015 Preston School District BOE
Budget Summary
May 29, 2014**

Budget Category	2013-2014	2014-2015	Difference	% of PY Budget	% of Total Budget
	Budget	Proposed Budget			
Salaries	\$4,793,437	\$4,821,844	\$28,407	0.6%	44.4%
Health Insurance (Net of Contributions)	\$1,032,190	\$993,608	(\$38,582)	-3.7%	9.2%
SPED Tuition - Programs	\$1,616,750	\$1,905,837	\$289,087	17.9%	17.6%
Sub Total	\$7,442,377	\$7,721,289	\$278,912	3.7%	71.2%
SPED Reimbursement - Excess Cost	(\$350,412)	(\$408,869)	(\$58,457)	-16.7%	-3.8%
Total Regular Tuition	\$1,888,992	\$1,787,100	(\$101,892)	-5.4%	16.5%
Total Transportation	\$272,595	\$314,404	\$41,809	15.3%	2.9%
Total Plant Operations	\$182,700	\$194,715	\$12,015	6.6%	1.8%
Total Heat/Energy	\$202,665	\$202,736	\$71	0.0%	1.9%
Total Technology	\$177,250	\$173,964	(\$3,286)	-1.9%	1.6%
Total Books/Workbooks/Supplies	\$79,000	\$79,500	\$500	0.6%	0.7%
Total Administrative Functions	\$473,679	\$525,270	\$51,591	10.9%	4.8%
Total Miscellaneous Categories	\$253,390	\$259,890	\$6,500	2.6%	2.4%
Sub Total	\$3,179,859	\$3,128,711	(\$51,149)	-1.6%	28.8%
Totals	\$10,622,236	\$10,850,000	\$227,764	2.1%	100.0%