
INTEROFFICE MEMORANDUM

TO: MANSFIELD BOARD OF EDUCATION
FROM: CHERIE TRAHAN
SUBJECT: YEAREND BUDGET TRANSFERS 2015/16
DATE: SEPTEMBER 8, 2016

The attached schedule details the requested transfers for fiscal year 2015/16. Following these transfers, the Board finishes the fiscal year \$1,731 under budget. A brief description of the significant requested transfers is detailed below.

Additional appropriations

Regular Instruction: \$45,788 – This increase is primarily due to the transfer of Title II grant funding used for professional development rather than covering instructional assistant costs.

Enrichment: \$1,407 – Reflects higher than anticipated expenditures in Certified Staff (\$3,097), and Professional and Technical Services (\$5,362). This was partially offset by savings in Instructional Supplies (\$4,770).

Tuition Payments: \$304,891 – More than the anticipated number of students were placed out of district for services. Some of the additional costs were offset by savings in other Special Education line items.

Pupil Services – Testing: \$1,823 – Expenditures for Other Program Supplies were higher than anticipated.

Curriculum Development: \$22,802 – Expenditures for Professional and Technical Services (\$19,296), Professional Improvement Reimbursements for staff (\$4,903) and Travel/Conference Fees (\$5,750) were more than anticipated. The primary drivers of the additional costs were the Vinton School Parity Challenge Course project and the ELL Needs Assessment and Program Design. Savings in Curriculum Development (\$7,125) and Office Supplies (\$3,039) help offset this additional cost.

Business Management: \$1,308 – This increase is primarily due to an increase in the cost of General Liability Insurance (\$1,221).

Plant Operations- Building: \$49,048 – This increase is primarily due to more than anticipated Overtime- Time and One Half (\$37,779), Summer Help (\$15,847) and Building Maintenance Service (\$20,008) expenditures due to the volume of needed facility repairs and improvements. These costs were partially offset by savings in Substitutes –Maintenance Personnel (\$8,786), Building Repairs (\$10,185) and Equipment Repair (\$8,109).

Special Ed Transportation: \$57,371 – More students required transportation services than were budgeted for.

Athletic Program: \$4,346 – This increase is due to more than anticipated expenditures for Coaches/Advisers (\$1,075), Professional and Technical Services (\$3,261) and Athletic Transportation (\$1,300).

Transfers Out to Other Funds: \$143,716 – The proposed increase is for the following transfers: \$45,000 to the School Deferred Maintenance Capital account for Ropes Course repairs, and Central Office and Vinton Principal's Office renovations; \$35,000 to the Enriching Student Achievement account; \$50,000 for Information Technology equipment (replacing the 16/17 budget reduction); \$10,000 for website design work; \$3,716 to cover additional Summer School costs.

Due to concerns regarding significant Special Education costs for the year, a discretionary spending freeze was put in place. Therefore, many departments had savings in the areas of supplies, books, services, etc. Below is a brief description of reductions that were greater than \$10,000.

Major Reductions

English: \$14,920 – Savings were primarily in Instructional Supplies and New Textbooks.

Science: \$16,360 – Savings were primarily in Instructional Supplies (\$12,090).

Social Studies: \$12,386 – Savings were primarily in Instructional Supplies (\$2,811), Replacement Textbooks (\$4,842) and Reference Books and Periodicals (\$1,820)

Information Technology: \$31,683 – Savings were primarily in Equipment Repair (\$23,432) and Equipment Maintenance Contracts (\$12,200).

Special Education Instruction: \$49,934 – Reduction is primarily due to salary savings for Instructional Assistants (\$17,854), Instructional Assistant Substitutes (\$12,082) and Substitute Teachers (\$7,000).

Preschool: \$25,409 – Reduction is primarily to correct for a miscoding of a paraprofessional salary. There were also savings in Instructional Supplies, Food, and Field Trips.

Remedial Reading/Math: \$20,065 – Reduction is primarily due to salary savings for Certified Teachers due to an unanticipated separation in February.

Summer School: \$11,320 – Reduction is primarily due to less than anticipated Certified Teachers (\$7,854) for the program. Also, services needed for Occupational Therapy and Instructional Supplies were less than anticipated.

Central Service – Instructional Supplies: \$21,939 – Savings due to the spending freeze.

Guidance Services: \$15,407 – Reduction is primarily due to an unpaid maternity leave (\$11,498). Also, savings in Professional and Technical Services (\$1,242) and Instructional Supplies (\$1,599).

Health Services: \$10,030 – Savings were primarily in Other Program Supplies (\$9,700).

Outside Evaluation/Contracted Services: \$35,204 – Reduction is primarily due to less than anticipated need for Physical Therapists (\$16,500) and Occupational Therapy (\$25,764) services. These savings were partially offset by greater than anticipated need for Psychiatric Services (\$13,450).

Psychological Services: \$16,927 – Salary reduction due to hiring savings for Certified Staff.

Professional Development: \$11,158 – Savings were primarily in Travel/Conference Fees.

Media Services: \$26,809 – Combination of savings in Instructional Supplies, Non-Capitalized Equipment, Equipment, and Educational Equipment.

Library: \$24,568 – Savings in multiple areas: Instructional Assistants (\$4,462), Professional and Technical Services (\$1,958), Printing and Binding (\$1,127), Automated Operations (\$2,615), Reference Books and Periodicals (\$3,271) and New Library Books (\$4,931).

Board of Education: \$29,503 – Reduction for hiring savings for the year (\$33,380).

Superintendent's Office: \$23,369 – Savings in multiple areas: Membership Fees/Professional Dues (\$3,616), Mileage Reimbursement (\$4,000), Advertising (\$6,285), Printing and Binding (\$3,266) and Other Program Supplies (\$4,141).

Special Education Admin: \$22,268 – Savings and less than anticipated need in multiple areas: Professional and Technical Services (\$3,819), Legal Services (\$8,796), Equipment Maintenance Contracts (\$2,500), Postage (\$3,523), Office Supplies (\$2,768) and Other Program Supplies (\$2,043).

Principals' Office Services: \$38,693 – Savings is primarily due to a vacant Tech Support position (\$24,392) and Professional and Technical Services less than anticipated (\$7,478).

Regular Transportation: \$57,914 – Reduction is primarily due to the assessment of penalties to Durham Transportation. The penalty amount was deducted from the final payment for services.

Employee Benefits: 77,619 – Reduction is primarily due to less than anticipated Unemployment Compensation (\$67,759). The adopted budget anticipated the potential layoff of several instructional assistants which did not materialize.

**Mansfield Board of Education
Yearend Budget Transfers
FY 2015/2016**

	<u>Department</u>	<u>Budget</u>	<u>Add'l</u>	<u>Reduction</u>	<u>Approp.</u>	<u>YTD Encumb. Expenditures</u>	<u>Balance</u>
112-61101-54999	Regular Instruction	7,705,640	45,788	-	7,751,428	7,751,428	-
112-61102-54999	English	50,360	-	(14,920)	35,440	35,440	-
112-61104-54999	World Languages	9,600	-	(4,249)	5,351	5,351	-
112-61105-54999	Health & Safety	7,730	-	(2,757)	4,973	4,973	-
112-61106-54999	Physical Education	12,490	-	(1,361)	11,129	11,129	-
112-61107-54999	Art	14,060	-	(2,652)	11,408	11,408	-
112-61108-54999	Mathematics	24,450	-	(7,403)	17,047	17,047	-
112-61109-54999	Music	17,840	-	(5,198)	12,642	12,642	-
112-61110-54999	Science	30,750	-	(16,360)	14,390	14,390	-
112-61111-54999	Social Studies	22,240	-	(12,386)	9,854	9,854	-
112-61115-54999	Information Technology	201,250	-	(31,683)	169,567	169,567	-
112-61122-54999	Family & Consumer Scienc	9,080	-	(435)	8,646	8,646	-
112-61123-54999	Technology Education	15,410	-	(311)	15,099	15,099	-
112-61201-54999	Special Ed Instruction	1,551,360	-	(49,934)	1,501,426	1,501,426	-
112-61202-54999	Enrichment	440,270	1,407	-	441,677	441,677	-
112-61204-54999	Preschool	355,850	-	(25,409)	330,441	330,441	-
112-61310-54999	Remedial Reading/Math	427,950	-	(20,065)	407,885	407,885	-
112-61400-54999	Summer School	65,900	-	(11,320)	54,580	54,580	-
112-61600-54999	Tuition Payments	175,000	304,891	-	479,891	479,891	-
112-61900-54999	Central Service-Instr Suppl.	145,160	-	(21,939)	123,221	123,221	-
112-62102-54999	Guidance Services	175,060	-	(15,407)	159,653	159,653	-
112-62103-54999	Health Services	221,630	-	(10,030)	211,600	211,600	-
112-62104-54999	Outside Eval/Contracted Se	230,500	-	(35,204)	195,296	195,296	-
112-62105-54999	Speech And Hearing Servic	186,500	-	(7,254)	179,246	179,246	-
112-62106-54999	Pupil Services - Testing	3,000	1,823	-	4,823	4,823	-
112-62108-54999	Psychological Services	296,070	-	(16,927)	279,143	279,143	-
112-62201-54999	Curriculum Development	81,480	22,802	-	104,282	104,282	-
112-62202-54999	Professional Development	36,990	-	(11,158)	25,832	25,832	-
112-62302-54999	Media Services	72,000	-	(26,809)	45,191	45,191	-
112-62310-54999	Library	294,960	-	(24,568)	270,392	270,392	-
112-62401-54999	Board Of Education	327,470	-	(29,503)	297,967	296,236	1,731
112-62402-54999	Superintendent's Office	389,460	-	(23,369)	366,091	366,091	-
112-62404-54999	Special Education Admin	309,660	-	(22,268)	287,392	287,392	-
112-62520-54999	Principals' Office Services	1,214,110	-	(38,693)	1,175,417	1,175,417	-
112-62521-54999	Support Services - Central	16,490	-	(3,714)	12,776	12,776	-
112-62523-54999	Field Studies	13,500	-	(71)	13,429	13,429	-
112-62601-54999	Business Management	371,270	1,308	-	372,578	372,578	-
112-62710-54999	Plant Operations - Building	1,353,850	49,048	-	1,402,898	1,402,898	-
112-62801-54999	Regular Transportation	800,070	-	(57,914)	742,156	742,156	-
112-62802-54999	Spec Ed Transportation	150,000	57,371	-	207,371	207,371	-
112-63430-54999	After School Program	40,330	-	(3,609)	36,721	36,721	-
112-63440-54999	Athletic Program	36,390	4,346	-	40,736	40,736	-
112-68000-54999	Employee Benefits	4,072,720	-	(77,619)	3,995,101	3,995,101	-
112-69000-54999	Transfers Out To Other Fur	46,850	143,716	-	190,566	190,566	-
Grand Total		22,022,750	632,499	(632,499)	22,022,750	22,021,019	1,731