

1 **SC-R-2017-01**

2 **CUMBERLAND SCHOOL DEPARTMENT**

3
4 **RESOLUTION: A RESOLUTION AUTHORIZING AND EMPOWERING THE**
5 **SCHOOL COMMITTEE TO APPROVE THE DISTRICT'S**
6 **CORRECTIVE ACTION PLAN IN ORDER TO AVOID AN**
7 **OPERATING DEFICIT IN FISCAL YEAR 2017.**

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9
10 **THEREFORE, BE IT RESOLVED BY THE CUMBERLAND SCHOOL DEPARTMENT**
11 **OF CUMBERLAND AS FOLLOWS:**

12
13 **WHEREAS:** The District's budget in FY17 is projected to be significantly overspent in the line
14 item for healthcare claims that could result in an operating deficit for fiscal year 2017.

15
16 **WHEREAS:** State Law requires the District to formulate an action plan to avoid an operating
17 deficit that must be forwarded to the State Auditor General

18
19 **NOW THEREFORE, BE IT RESOLVED BY THE CUMBERLAND SCHOOL COMMITTEE**
20 **OF THE TOWN OF CUMBERLAND RHODE ISLAND AS FOLLOWS:**

21
22 **SECTION 1:** The Cumberland School Committee hereby approves the deficit reduction or
23 "Corrective Action Plan" presented by the Superintendent to avoid a budget deficit in FY17 as
24 required by state law.

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26 **SECTION 2:** THIS RESOLUTION SHALL BECOME EFFECTIVE IMMEDIATELY UPON ITS
27 PASSAGE BY THE CUMBERLAND SCHOOL COMMITTEE AND FORWARDED TO THE
28 STATE AUDITOR GENERAL FOR APPROVAL.

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32 **DATE ADOPTED:** _____

33
34
35 **A TRUE COPY, ATTEST:**

36 _____
37 **CLERK**
38 **CUMBERLAND SCHOOL COMMITTEE**

Budget Summary Report

Fiscal Year 2017 - School Department General Fund

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>
			<u>July-January</u>	<u>February-June</u>	<u>As of June 30</u>
Ashton					
Salaries- Yr Round Adm (14.5 of 26)	106,272	0	59,711	47,357	-796
Salaries Yr Round ICSE (14.5 of 26)	120,273	0	64,506	51,160	4,607
Salaries-Certified (11 of 26)	1,560,015	0	678,947	925,837	-44,769
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides (90 of 180)	24,961	0	8,967	8,967	7,026
Salaries-Para/Aides (105 of 207)	24,397	0	12,207	11,858	332
Substitute Teachers (90 of 180)	29,000	0	8,675	8,675	11,650
Loss Prep/Class Size	2,000	0	880	1,200	-80
Substitute Custodian	2,000	0	468	371	1,161
Substitute Clerical	500	0	289	229	-18
Substitute TA's	2,000	0	355	355	1,291
Substitute Principal	0	0	0	0	0
Custodial OT	3,000	0	5,629	4,464	-7,093
Custodian Longevity	0	0	1,768	0	-1,768
TA Longevity	0	0	882	0	-882
Building Secretary Longevity	0	0	1,196	0	-1,196
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage/Volunteers	13,861	1,321	9,452	3,088	0
Maint & Repairs	6,500	0	1,985	4,515	0
Materials & Supplies	34,519	322	28,783	5,414	0
Travel	0	0	0	0	0
Dues	600	0	585	0	15
Capital	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>
(21537), (27104)	1,932,398	1,643	885,284	1,073,490	-28,020
Community					
Salaries- Yr Round Adm (14.5 of 26)	106,272	0	59,711	47,357	-796
Salaries Yr Round ICSE (14.5 of 26)	153,678	0	84,957	67,379	1,342
Salaries-Certified (11 of 26)	3,092,770	0	1,276,567	1,740,774	75,429
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides (90 of 180)	50,758	0	21,749	21,749	7,260
Salaries-Para/Aides (105 of 207)	195,173	0	98,992	96,164	17
Substitute Teachers (90 of 180)	48,000	0	14,510	14,510	18,980
Loss Prep/Class Size	5,000	0	2,000	2,727	273
Substitute Custodian	3,500	0	319	253	2,928
Substitute Clerical	1,500	0	311	247	941
Substitute TA's	6,000	0	2,662	2,662	676
Custodial OT	4,000	0	1,581	1,254	1,166
Custodian Longevity	0	0	2,184	0	-2,184
TA Longevity	0	0	4,284	0	-4,284
Building Secretary Longevity	0	0	1,092	0	-1,092
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage/Volunteers	21,648	2,188	14,724	4,736	0
Maint & Repairs	12,000	0	2,977	9,023	0
Materials & Supplies	67,490	1,307	58,670	7,513	0
Travel	0	0	0	0	0
Dues	600	0	585	0	15
Capital	<u>1,890</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,890</u>
75497, 100356	3,770,279	3,495	1,647,876	2,016,347	102,561

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
Cumberland Hill					
Salaries- Yr Round Adm (14.5 of 26)	106,271	0	55,889	44,326	6,056
Salaries Yr Round ICSE (14.5 of 26)	136,216	0	71,607	56,792	7,816
Salaries-Certified (11 of 26)	2,357,040	0	1,030,028	1,404,584	-77,572
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides (90 of 180)	32,711	0	21,174	21,174	-9,637
Salaries-Para/Aides (105 of 207)	195,173	0	104,974	101,974	-11,775
Substitute Teachers (90 of 180)	35,000	0	6,873	6,873	21,255
Loss Prep/Class Size	3,000	0	1,080	1,473	447
Substitute Custodian	3,500	0	361	287	2,852
Substitute Clerical	500	0	696	552	-748
Substitute TA's	4,000	0	2,288	2,288	-576
Substitute Principal	0	0	0	0	0
Custodial OT	2,500	0	4,643	3,683	-5,826
Custodian Longevity	0	0	1,508	0	-1,508
TA Longevity	0	0	5,388	0	-5,388
Building Secretary Longevity	0	0	1,092	0	-1,092
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage/Volunteers	16,679	0	11,305	5,374	0
Maint & Repairs	11,000	0	3,970	7,030	0
Materials & Supplies	47,004	175	34,272	12,557	0
Travel	0	0	0	0	0
Dues	600	0	585	0	15
Capital	3,000	0	2,545	0	455
(86861), (73904)	2,954,194	175	1,360,279	1,668,965	-75,225
Garvin					
Salaries- Yr Round Adm (14.5 of 26)	106,272	0	59,711	47,357	-796
Salaries Yr Round ICSE (14.5 of 26)	119,514	0	57,162	45,335	17,017
Salaries-Certified (11 of 26)	2,322,226	0	1,000,483	1,364,296	-42,553
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides (90 of 180)	47,526	0	21,606	21,606	4,314
Salaries-Para/Aides (105 of 207)	73,189	0	33,976	33,006	6,207
Substitute Teachers (90 of 180)	35,000	0	15,705	15,705	3,590
Loss Prep/Class Size	2,500	0	320	436	1,744
Substitute Custodian	2,500	0	1,276	1,012	213
Substitute Clerical	500	0	413	327	-240
Substitute TA's	4,000	0	4,323	4,323	-4,646
Substitute Principal	0	0	0	0	0
Custodial OT	2,000	0	3,222	2,555	-3,777
Custodian Longevity	0	0	1,300	0	-1,300
TA Longevity	0	0	1,548	0	-1,548
Building Secretary Longevity	0	0	936	0	-936
Severance Teacher	0	0	0	0	0
Services/Postage/Volunteers	15,520	0	11,658	3,862	0
Maint & Repairs	8,000	0	1,985	6,015	0
Materials & Supplies	48,428	1,790	40,529	6,110	0
Travel	0	0	0	0	0
Dues	625	0	585	0	40
Capital	3,500	0	0	0	3,500
(94646), (76857)	2,791,300	1,790	1,256,737	1,551,944	-19,170

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
BF Norton					
Salaries- Yr Round Adm (14.5 of 26)	106,272	0	57,925	45,940	2,407
Salaries Yr Round ICSE (14.5 of 26)	136,216	0	71,607	56,792	7,816
Salaries-Certified (11 of 26)	2,538,208	0	1,013,325	1,381,807	143,076
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides (90 of 180)	68,826	0	26,781	26,781	15,264
Salaries-Para/Aides (150 of 207)	219,569	0	112,280	109,072	-1,784
Substitute Teachers (90 of 180)	41,000	0	14,280	14,280	12,440
Loss Prep/Class Size	3,000	0	1,000	1,364	636
Substitute Custodian	3,000	0	43	34	2,924
Substitute Clerical	500	0	248	338	-85
Substitute TA's	6,000	0	1,334	1,334	3,333
Substitute Principal	0	0	0	0	0
Custodial OT	2,500	0	436	346	1,718
Custodian Longevity	0	0	2,184	0	-2,184
TA Longevity	0	0	3,108	0	-3,108
Building Secretary Longevity	0	0	1,560	0	-1,560
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage/Volunteers	19,373	0	12,273	7,100	0
Maint & Repairs	12,000	0	3,970	8,030	0
Materials & Supplies	56,603	1,576	39,007	16,020	0
Travel	0	0	0	0	0
Dues	600	0	585	0	15
Capital	4,700	0	0	0	4,700
<i>167318, 187003</i>	3,218,367	1,576	1,361,945	1,669,238	185,608
Pre-School					
Salaries- Year Round	82,656	0	46,442	36,833	-619
Salaries-Certified	324,210	0	137,749	187,839	-1,378
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides	17,863	0	0	0	17,863
Salaries-Para/Aides	81,601	0	41,947	40,749	-1,095
Substitute TA's	2,500	0	0	0	2,500
Substitute Teachers	2,500	0	0	0	2,500
Child Outreach Salaries	18,000	0	8,718	9,282	0
TA Longevity	0	0	336	0	-336
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage	350	0	0	350	0
Maint & Repairs	4,450	0	0	4,450	0
Materials & Supplies	0	1,044	272	0	-1,316
Dues	625	0	585	0	40
Capital	2,000	0	0	2,000	0
<i>20671, 18282</i>	536,755	1,044	236,049	281,503	18,159

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
McCourt					
Salaries- Yr Round Adm (14.5 of 26	210,759	0	79,584	63,119	68,056
Salaries Yr Round ICSE (14.5 of 26)	177,488	0	82,055	65,078	30,355
Salaries-Certified (11 of 26)	3,375,479	0	1,431,947	1,952,655	-9,123
Salaries-Para/Aides (105 of 202)	73,189	0	37,473	36,402	-686
Salaries-Para/Aides (90 of 180)	30,136	0	9,299	9,299	11,538
Loss Prep/Class Size	5,000	0	120	164	4,716
Substitute Teachers (90 of 180)	42,000	0	8,440	8,440	25,120
Substitute Custodian	4,000	0	4,385	3,478	-3,863
Substitute Clerical	2,000	0	0	0	2,000
Substitute TA's	5,000	0	1,287	1,287	2,426
Substitute Principal/Asst Prin	0	0	450	0	-450
Custodial OT	3,000	0	6,458	5,122	-8,580
Custodian Longevity	0	0	1,895	0	-1,895
TA Longevity	0	0	672	0	-672
Building Secretary Longevity	0	0	1,508	0	-1,508
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage	21,676	0	22,009	1,200	-1,533
Maint & Repairs	7,400	0	3,970	3,430	0
Transportation	4,000	0	2,367	1,633	0
Materials & Supplies	56,729	1,452	29,922	25,355	0
Travel	0	0	0	0	0
Dues	1,200	0	1,170	0	30
Capital	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>
109498, 120483	4,021,057	1,452	1,725,011	2,176,662	117,932
NCM School					
Salaries- Yr Round Adm (14.5 of 26	208,688	0	117,256	92,996	-1,563
Salaries Yr Round ICSE (14.5 of 26)	169,400	0	82,904	65,751	20,745
Salaries-Certified (11 of 26)	3,631,285	0	1,608,353	2,193,208	-170,276
Salaries-Para/Aides (105 of 202)	182,975	0	102,470	99,542	-19,038
Salaries-Para/Aides (90 of 180)	14,332	0	0	0	14,332
Loss Prep/Class Size	8,000	0	976	1,330	5,694
Substitute Teachers (90 of 180)	50,000	0	21,635	21,635	6,730
Substitute Custodian	4,000	0	914	725	2,361
Substitute Clerical	2,000	0	495	393	1,112
Substitute TA's	4,000	0	4,433	4,433	-4,866
Custodial OT	3,000	0	5,805	4,604	-7,409
Custodian Longevity	0	0	1,040	0	-1,040
TA Longevity	0	0	4,074	0	-4,074
Building Secretary Longevity	0	0	832	0	-832
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage	26,479	0	27,537	-375	-683
Maint & Repairs	7,000	0	2,977	4,023	0
Transportation	5,000	0	3,199	1,801	0
Materials & Supplies	66,681	4,655	39,096	22,931	0
Travel	0	0	0	0	0
Dues	1,200	0	1,170	0	30
Capital	<u>4,000</u>	<u>0</u>	<u>1,221</u>	<u>0</u>	<u>2,779</u>
(78637), (113738)	4,388,040	4,655	2,026,386	2,512,997	-155,998

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
Cumberland High School					
Salaries- Yr Round Adm (14.5 of 26)	310,106	0	176,487	139,972	-6,353
Salaries Yr Round ICSE (14.5 of 26)	542,721	0	298,932	237,084	6,704
Salaries-Certified (11 of 26)	8,246,059	0	3,609,110	4,921,514	-284,566
Salaries Certified	0	0	0	0	0
Salaries-Para/Aides (105 of 202)	485,203	0	262,747	255,240	-32,784
Loss Prep/Class Size	25,000	0	8,570	11,686	4,744
Substitute Teachers (90 of 180)	110,000	0	32,225	32,225	45,550
Substitute Custodian	30,000	0	510	405	29,085
Substitute/ Clerical	6,000	0	3,412	2,706	-117
Substitute TA's	10,000	0	5,635	5,635	-1,270
Substitute Principal/Asst Prin	0	0	0	0	0
Custodial OT	12,000	0	19,247	15,265	-22,512
Custodian Longevity	0	0	3,380	0	-3,380
TA Longevity	0	0	7,770	0	-7,770
Building Secretary Longevity	0	0	4,108	0	-4,108
Severance Teacher	0	0	0	0	0
Severance Year Round	0	0	0	0	0
Severance TA	0	0	0	0	0
Services/Postage	170,087	6,726	67,439	95,922	0
Maint & Repairs	34,200	0	13,212	20,988	0
Rentals	16,000	2,950	1,234	11,816	0
Transportation/Printing	22,500	2,369	7,163	12,967	0
Materials & Supplies (Dual Enroll)	129,125	3,116	80,585	45,424	0
Dues	8,425	325	6,892	1,208	0
Capital	5,000	372	4,332	296	0
(310055), (298018)	10,162,426	15,857	4,612,991	5,810,353	-276,776
Smmer School (ALL)					
Salaries Remedial	35,000	0	0	0	35,000
Salaries-Certified ESY	57,775	0	112,041	0	-54,266
Salaries-Para ESY	50,000	0	70,763	0	-20,763
Services	20,000	0	5,370	0	14,631
Supplies Maint & Repairs	1,000	0	747	0	253
-25145	163,775	0	188,920	0	-25,145
Elem Cord/Attrition					
Salaries-Certified Cord	178,902	0	259,993	354,536	-435,627
Salaries-Certified Cord	0	0	0	0	0
Salaries Certified Subs	0	0	0	0	0
Salaries Certified Subs	0	0	0	0	0
Salaries Substitutes	0	0	0	0	0
Salaries -Attrition	0	0	0	0	0
Sal. Loss Prep/Overage	0	0	0	0	0
-435627	178,902	0	259,993	354,536	-435,627

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
Special Education/Adaptive Phys Ed./Speech, Mercy Mount					
Salaries- Year Round	212,914	0	119,523	94,794	-1,403
Salaries-Certified	80,701	0	34,469	47,004	-772
Salaries Tutors/CPI Training	30,000	0	12,962	17,038	0
Clerical Substitutes	500	0	211	167	122
Longevity	0	0	1,196	0	-1,196
Services & Repairs	633,175	317,523	280,259	55,393	-20,000
Tuitions Currently	1,105,500	592,856	489,365	136,268	-112,989
CPI Training	0	0	0	0	0
Materials & Supplies	15,500	383	13,683	1,434	0
Student Travel	5,000	2,263	2,809	4,928	-5,000
Travel	4,500	0	2,250	2,250	0
Dues	1,000	0	924	76	0
504 Equip Non Spec Ed	2,600	0	4,353	0	-1,753
Capital	<u>16,000</u>	<u>0</u>	<u>19,234</u>	<u>3,495</u>	<u>-6,729</u>
(166467), (129953)	2,107,390	913,025	981,237	362,847	-149,720
Superintendent & School Committee					
Salaries	216,759	0	121,864	96,651	-1,756
School Committee Stipends	16,200	0	8,100	8,100	0
Substitutes Clerical & Stenographe	6,000	0	1,350	4,650	0
Longevity Secretary	0	0	0	0	0
Communications Coord	0	0	0	0	0
Services	81,800	0	39,247	42,553	0
Maint & Repairs/Equipment	0	0	992	-992	0
Transportation Supt	6,000	0	4,589	2,306	-894
Materials & Supplies	1,500	17	935	549	0
Dues	12,000	0	10,658	1,342	0
Legal Claims & Services	<u>80,000</u>	<u>0</u>	<u>27,779</u>	<u>52,221</u>	<u>0</u>
(3204) (2889)	420,259	17	215,514	207,378	-2,650
Asst Superintendent					
Salaries	175,406	0	98,566	78,173	-1,333
Substitutes/Curr Coord.	30,950	0	8,093	22,858	0
Prof Development Staff Training	135,519	0	121,306	14,213	0
EL Admin	84,000	0	0	0	84,000
Maint & Repairs/Catering	3,000	0	1,192	1,808	0
Travel	1,500	0	0	1,500	0
PD Supplies	5,000	0	3,714	1,286	0
Materials & Supplies	400	0	203	197	0
Dues	1,250	0	0	1,900	-650
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
81380, 81823	437,025	0	233,074	121,934	82,017
Human Resources/Legal					
Salaries	185,735	0	108,270	85,870	-8,405
Longevity HR Clerk	0	0	1,150	0	-1,150
Services	16,100	0	17,518	-1,418	0
Medical	5,000	0	0	5,000	0
Travel	0	0	0	0	0
Materials & Supplies	2,200	0	565	1,635	0
Dues	200	0	190	10	0
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(25837), (14505)	209,235	0	127,694	91,096	-9,555

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
Technology					
Salaries	385,691	0	203,996	161,790	19,904
Services	305,451	0	144,913	100,538	60,000
Travel	9,000	0	2,250	6,750	0
Maint & Repairs	0	0	0	0	0
Materials & Supplies	15,300	0	2,380	12,920	0
Dues	500	0	250	250	0
Leases Copiers in Elem	0	0	0	0	0
Capital	<u>114,084</u>	<u>0</u>	<u>9,098</u>	<u>104,986</u>	<u>0</u>
18586, 79503	830,026	0	362,888	387,234	79,904
Business Office					
Salaries	369,738	0	209,408	166,082	-5,752
Longevity ICSE Staff	0	0	1,664	0	-1,664
Services/Postage	74,500	0	44,594	29,906	0
Debt Service	386,023	0	128,300	244,038	13,685
Travel Business Office Staff	4,500	0	2,250	2,250	0
Maint & Repairs	3,750	0	1,816	1,934	0
Supplies	4,250	0	1,360	2,890	0
Dues	500	0	32	468	0
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3807, 5039	843,261	0	389,424	447,568	6,269
Facilities					
Salaries	255,166	0	113,909	90,341	50,916
Salaries - OT	5,000	0	1,111	881	3,008
Groundskeepers	12,000	0	5,250	6,750	0
Longevity Maint	0	0	3,900	0	-3,900
Travel	4,000	0	0	4,000	0
Services (Rubbish, Alarms, Tele)	232,530	0	96,201	136,329	0
Utilities	1,313,000	0	494,988	728,012	90,000
Insurance (Property & Liability)	195,000	0	195,775	0	-775
Contract Maint.	659,750	0	395,850	263,900	0
Materials & Supplies Clothing	26,500	0	270	26,230	0
Purchase Services Stage 1&2	0	0	0	65,403	-65,403
Capital	<u>150,000</u>	<u>0</u>	<u>6,460</u>	<u>143,540</u>	<u>0</u>
49473, 45131	2,852,946	0	1,313,714	1,465,387	73,846
Athletics & Pool					
Salaries Pool	0	0	0	0	0
26 Salaries - Athletics Director	71,351	0	40,090	31,796	-534
Stipends - Coaches	162,500	0	56,228	106,272	0
Services /Rentals	50,320	0	14,375	35,945	0
Materials & Supplies	21,600	0	5,334	16,266	0
Transportation	80,300	0	35,562	44,738	0
Dues	11,300	0	7,915	3,385	0
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(794), (613)	397,371	0	159,504	238,402	-534
Health Services					
Services & Stipends	10,200	0	0	10,200	0
Materials & Supplies/Travel	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
5971	11,200	0	0	10,200	1,000

	<u>Budget</u>	<u>Encumbrances</u>	<u>Actuals</u> <u>July-January</u>	<u>Projected</u> <u>February-June</u>	<u>Projected</u> <u>As of June 30</u>
School Safety					
Salaries Truant Officer	32,744	0	17,152	12,474	3,118
Travel	600	0	0	600	0
Salaries Bus Monitors	150,000	0	77,937	77,937	-5,874
(345) (2064)	183,344	0	95,089	91,011	-2,755
Transportation/Travel					
Services State	420,000	0	119,354	278,492	22,154
Summer School Durham & State	125,000	0	157,256	0	-32,256
Midday	136,500	0	56,056	84,085	-3,641
Early Release	37,450	0	0	37,450	0
Durham Spec Ed & Reg Ed	2,280,000	0	1,140,000	1,140,000	0
Durham Other	0	0	1,690	1,690	-3,380
(9942) (20056)	2,998,950	0	1,474,356	1,541,717	-17,123
Advertising					
Services 5192, 4764	7,500	0	2,736	0	4,764
	7,500	0	2,736	0	4,764
Other Tuitions - Charter Schools					
Services Budget 508 Actual 435	3,852,324	0	1,728,666	1,580,558	543,100
535018, 543100	3,852,324	0	1,728,666	1,580,558	543,100
Area Voc Tuitions & Met School					
Services Woon, Met, Davies	345,156	0	96,146	135,882	113,128
12, 8, 9	345,156	0	96,146	135,882	113,128
Non-Public School Textbooks					
Materials & Supplies	10,000	0	9,403	0	597
	10,000	0	9,403	0	597
Benefits					
CTA 3% All Empl. Deferrals	124,306	0	17,593	106,713	0
Travel/Tuitions	15,000	0	1,559	13,441	0
ICSE Longevity	66,675	0	0	0	66,675
Health Adm Fee & Stop Loss	745,000	0	392,687	263,809	88,504
Healthcare Buyback	125,000	0	100	109,900	15,000
Health Insurance Claims	5,618,000	0	4,071,611	2,840,659	-1,294,270
Dental	480,000	0	229,292	229,292	21,416
Social Security	411,513	0	184,614	164,362	62,537
Medicare	517,158	0	228,495	281,813	6,850
Life Insurance	270,000	0	149,454	106,753	13,794
Workers Compensation	117,500	0	113,436	16,727	-12,663
Unemployment Compensation	100,000	0	19,803	8,000	72,197
Survivors Benefits	40,000	0	40,416	0	-416
Certified Retirement	4,981,031	0	2,084,023	2,746,894	150,115
Non-Certified Retirement	658,674	0	341,793	290,471	26,410
(812427) (704590)	14,269,857	0	7,874,875	7,178,833	-783,851
TOTALS	\$63,893,335	\$944,729	\$30,625,791	\$32,976,080	-\$653,266
CTA Second 13 Week 1% Raise					-\$135,887
				<i>Estim. Fringe Benefits - Grants</i>	\$281,534
Expenditure Projections					-\$507,619
Revenue Projections					-\$55,026
				<i>Projected</i>	-\$562,646

Budget Summary Report
Fiscal Year 2017
School Department - General Fund Revenues

Source	<u>Budget</u>	<u>Actuals</u>	<u>Projected</u>	<u>Projected</u>
		<u>July-January</u>	<u>February-June</u>	<u>As of June 30</u>
Local Appropriation	\$41,904,294	\$18,506,739	\$23,397,555	\$0
Leasing Proceeds	\$0	\$0	\$57,979	\$57,979
State Aid	\$17,980,588	\$9,927,696	\$8,052,892	\$0
Medicaid	\$400,000	\$222,768	\$177,232	\$0
Section 125 Co-Pays	\$1,500,000	\$662,368	\$750,518	-\$87,114
Retiree & COBRA Health & Dental, Life Insurance	\$275,000	\$213,719	\$61,281	\$0
Building/Pool Rentals	\$200,000	\$65,732	\$134,268	\$0
Athletics	\$0	\$0	\$0	\$0
Middle School Booster Clubs	\$0	\$0	\$0	\$0
Preschool Tuitions/Transportation	\$90,000	\$52,415	\$37,585	\$0
Summer School Tuitions	\$0	\$0	\$0	\$0
Miscellaneous	\$30,000	\$4,109	\$0	-\$25,891
Reimb Food Service Account	\$30,600	\$0	\$30,600	\$0
Article 31 Technology	\$139,039	\$0	\$139,039	\$0
Literacy Reimbursement	\$146,206	\$0	\$146,206	\$0
Fund Balance Educational Supplies	\$0	\$0	\$0	\$0
Fund Balance Capital	\$150,000	\$0	\$150,000	\$0
Fund Balance	<u>\$1,047,608</u>	<u>\$0</u>	<u>\$1,047,608</u>	<u>\$0</u>
<u>TOTALS</u>	\$63,893,335	\$29,655,546	34,182,763	-\$55,026
PROJECTED				-\$55,026

CUMBERLAND SCHOOL DEPT
TARGETED BUDGET SOLUTIONS

Projected Shortfall January 31st

\$562,646

Town Capital Allocation Of \$187,000

\$151,000 **A** *Funds Available*

Use to Pay District's Master Lease Capital Equipment Payments

Capital Dollars In School Facilities Budget

\$100,000 **B** *Achieved*

No Spending on Planned Capital Projects

Computer Replacement Program

\$90,000 **B** *Achieved*

Holding Off Replacement Program for Districtwide Aging Computers

School Capital Line Items & Districtwide Supplies (50%)

\$83,358 **B** *Achievable*

Salary Breakage/Attrition (Vacant Positions & Substitutes)

\$200,000 **C** *Achievable*

Potential Budget Variance After Above Solutions

\$61,712

Budget Shortfalls by Month

	<u>Total Shortfall</u>	<u>HC Shortfall</u>
January	-562,646	-1,294,270
December	-563,791	-1,204,126
November	-946,751	-1,198,919
October	-987,753	-1,063,421