

**Raymond School District
Summary of Expenditures by Object Code
Review of 2017 - 2018 Budget (7/1/17)**

	Original General Fund <u>Budget</u>	Estimated (Savings) <u>Add'l Cost</u>		Estimated 17-18 <u>Expenses</u>
		(40,614)	1	
SALARIES	10,729,562	(67,000)	2	10,621,948
		(44,000)	2	
HEALTH INSURANCE	3,554,809	(100,000)	3	3,410,809
DENTAL INSURANCE	145,767	(1,000)	2	144,767
LIFE INSURANCE	11,084			11,084
DISABILITY INSURANCE	3,763			3,763
SOCIAL SECURITY	787,331	(5,000)	2	782,331
RETIREMENT	1,495,915	(9,000)	2	1,486,915
COURSES & WORKSHOPS	82,900			82,900
UNEMPLOYMENT & WORKERS COMP	154,930			154,930
ADMIN SERVICES	33,750			33,750
PROF DEVELOPMENT	64,585			64,585
		126,000	2	
PROF SVCS FOR STUDENTS	788,662	150,000	4	1,064,662
OTHER SERVICES	100,950			100,950
SEWER & WATER	30,166			30,166
MAINTENANCE SERVICES	107,896			107,896
REPAIRS	114,863			114,863
MAINT, LEASE & RENTAL CONTRACTS	135,699			135,699
STUDENT TRANSPORTATION	992,585			992,585
INSURANCE	97,709			97,709
COMMUNICATIONS	38,578			38,578
POSTAGE	9,700			9,700
ADVERTISING	3,500			3,500
PRINTING	12,118			12,118
TUITIONS	1,013,110	(27,790)	5	985,320
TRAVEL	11,600			11,600
GENERAL SUPPLIES	240,132			240,132
MAINTENANCE SUPPLIES	61,000			61,000
PROPANE, ELECTRICITY & OIL	382,030	(17,500)	6	364,530
BOOKS, PERIODICALS & SOFTWARE	125,280			125,280
EQUIPMENT & FURNITURE	140,863			140,863
DUES & FEES	52,074			52,074
DEBT SERVICE	1,148,651			1,148,651
STUDENT RECEIVABLES	100			100
TRANSFERS - FOOD SERVICE	20,000	25,000	7	45,000
TOTAL GENERAL FUND EXPENDITURES	22,691,662	(10,904)		22,680,758

- 1) 4 REA positions have been approved by Board with net replacement salaries lower than budget by \$40,614
10 REA positions remain open; Replacement salaries anticipated to be lower by \$125,000 budgeted amount
- 2) Lower Speech Sal & Bene due to inability to hire Speech Specialist & Speech Aide; higher Speech Services
- 3) Lower Health Insurance costs as a result of Replacement employee changes & open enrollment changes
- 4) Additional Behavior Specialist services for 3 LRES students
- 5) Lower Vo Tech Tuitions (50 students registered v 64 budgeted); Estimated cost savings \$27,790
- 6) Locked in Propane (\$1.40/gal v budgeted \$2.00) & Oil (\$2.199/gal v \$2.50); Estimated cost savings \$17,500
- 7) Food Service loss estimated to be \$45,000 which would be \$25,000 higher than Budget