

**Timberlane Regional School District**  
**FYE 6/30/17 Budget to Actual Recap (>\$10K)**  
**October 19, 2017**

<u>Object</u>	<u>2017 Variance Bgt to Expend</u>	<u>Rationale</u>
1xx Total Salaries	760,964	~\$650k 210 Fund Employee's in actuals, not in line item budget.
210 Group Insurance	605,633	21% GMR projected, ~\$13% actual; participation down 4%
220 Social Security Contributions	83,004	Correlation to salaries
231 Non-teacher Retirement	43,567	Correlation to salaries
232 Teacher Retirement	207,338	Under review
240 Tuition Reimbursement	85,143	Contractually obligated budget; favorable use
250 Unemployment Compensation	17,530	Favorable claims
260 Worker's Compensation	11,033	Favorable final cost
320-340 Professional Services	22,701	Favorable outside services, some pickup from grants
390 Game Expenses	17,937	Favorable game expenses, assistance from boosters
410 Water/Sewer/Septic	(6,060)	Septic pump failure
422 Snow Removal	(10,713)	Equipment failure; actual is \$20K over bgt
43x Repair and Maintenance	(45,343)	Underbudgeted; more focus on facilities; Some items better budgeted in Supplies
450 Construction Services	375,426	Favorable project variances, more emphasis on manageable work
519 Student Transportation	112,534	Special transportation favorable variances
56x Tuition	65,110	Contractually obligated budget; favorable use
580 Travel/Workshops	23,176	Some title II
610 Supplies	108,193	See Repair and Maintenance above; Some offset in revenue
62x Utilities / Energy	553,710	Warmer winter, favorable consumption
64x/650 Books, Info. Res. & Software	70,412	
73x Equipment	71,417	Food service equipment savings
880/890 Miscellaneous Expense	11,941	Misc
930 Fund Transfers (offset by rev.)	166,567	Less Title I funding

**Timberlane Regional School District**  
**2016-2017 Recap (by Object Code) - SORTED BY ACCOUNT**

	<u>Acct</u>	<u>Description</u>	<u>'18 Budget</u>	<u>'17 Budget</u>	<u>'17 Expended</u>	<u>'16 Expended</u>
<b>Salaries:</b>	1xx	Total Salaries	\$34,494,508.98	\$33,595,053.13	\$32,834,089.46	\$32,465,143.85
<b>Benefits:</b>	210	Group Insurance	\$8,974,794.26	\$8,940,348.00	\$8,334,715.32	\$7,405,756.31
	220	Social Security Contributions	\$2,577,036.61	\$2,517,670.81	\$2,434,666.46	\$2,414,179.91
	231	Non-teacher Retirement	\$722,453.23	\$746,766.86	\$703,200.33	\$689,834.89
	232	Teacher Retirement	\$4,879,526.06	\$4,266,450.97	\$4,059,113.40	\$4,013,490.61
	240	Tuition Reimbursement	\$213,511.00	\$217,306.14	\$132,162.80	\$144,581.51
	250	Unemployment Compensation	\$30,000.00	\$32,000.00	\$14,470.09	\$8,440.83
	260	Worker's Compensation	\$182,164.00	\$191,884.99	\$180,852.00	\$93,584.78
	290	Other Employee Benefits	\$34,000.00	\$33,500.00	\$28,387.23	\$28,255.76
		Subtotal - Salaries & Benefits	\$52,107,994.14	\$50,540,980.90	\$48,721,657.09	\$47,263,268.45
<b>Expenses:</b>	310	Official/Admin Services (incl. S	\$1,579,708.00	\$1,535,686.00	\$1,532,873.89	\$1,299,599.25
	320-340	Professional Services	\$1,275,414.00	\$1,216,273.79	\$1,193,572.97	\$1,101,007.93
	390	Game Expenses	\$91,449.00	\$91,549.00	\$73,611.51	\$79,428.77
	410	Water/Sewer/Septic	\$30,000.00	\$25,000.00	\$31,060.45	\$28,770.12
	420	Cleaning Services	\$125,200.00	\$119,071.00	\$122,863.39	\$120,959.80
	422	Snow Removal	\$11,000.00	\$11,000.00	\$21,712.50	\$990.00
	43x	Repair and Maintenance	\$756,720.00	\$820,949.00	\$866,292.27	\$616,495.88
	441	Rental Land & Buildings	\$34,785.00	\$34,785.00	\$34,785.00	\$34,785.00
	450	Construction Services	\$575,739.00	\$1,020,074.00	\$644,648.19	\$499,285.20
	490	Other Purchased Property Sen	\$6,001.00	\$5,001.00	\$4,221.00	\$4,128.00
	519	Student Transportation	\$3,116,757.64	\$2,994,448.00	\$2,881,913.93	\$2,746,182.18
	520	Insurance	\$204,800.00	\$200,518.00	\$199,569.00	\$199,565.00
	53x	Telephone / Comm.	\$185,179.00	\$183,928.00	\$181,029.51	\$185,178.76
	534	Postage	\$5,600.00	\$5,650.00	\$373.01	\$2,397.01
	540	Advertising	\$8,000.00	\$8,000.00	\$2,451.91	\$4,181.55
	550	Printing	\$13,560.00	\$13,260.00	\$10,357.00	\$10,808.78
	56x	Tuition	\$1,989,004.00	\$1,784,897.08	\$1,719,787.51	\$1,654,344.66
	580	Travel/Workshops	\$58,044.00	\$68,345.10	\$45,169.32	\$36,295.38
	610	Supplies	\$1,254,690.50	\$1,211,485.28	\$1,103,292.39	\$1,024,959.75
	62x	Utilities / Energy	\$1,084,720.00	\$1,310,219.00	\$756,508.76	\$870,971.06
	64x/650	Books, Info. Res. & Software	\$1,089,233.00	\$1,011,391.43	\$940,979.34	\$828,666.03
	73x	Equipment	\$827,181.00	\$878,427.10	\$807,010.41	\$940,966.35
	810	Dues and Fees	\$91,774.00	\$86,289.00	\$78,241.04	\$75,789.34
	830/910	Bond Prin. & Interest	\$1,810,000.00	\$1,894,000.00	\$1,894,000.00	\$1,978,000.00
	880/890	Miscellaneous Expense	\$124,361.00	\$90,860.00	\$78,918.58	\$89,928.05
	930	Fund Transfers (offset by rever	\$3,302,501.00	\$3,302,501.00	\$3,135,934.19	\$3,081,136.85
		Subtotal - Expenses	\$19,651,421.14	\$19,923,607.78	\$18,361,177.07	\$17,514,820.70
		Total	\$71,759,415.28	\$70,464,588.68	\$67,082,834.16	\$64,778,089.15