

2014-15 Budget January 2015
Sigsbee Charter School

REVENUES

3100 Federal Direct	\$0
3200 Misc Federal Through State	\$0
3300 Revenue from State Sources	\$4,421,877 ⁵
3300 Capital Outlay	\$200,000
3300 VPK Money	\$0
3430 Interest on Investments	\$5,860 ³
3400 Gifts, Grants & Donations	\$0
3400 Revenue from Local Sources	\$77,414 ³
TOTAL REVENUE	\$4,705,150

	Non Personnel Expenses	Personnel Expenses	TOTAL	
5100 Instruction Basic K-8	\$77,897 ²	\$2,398,015	\$2,475,912	Instruction
5200 Exceptional Programs	\$51,000 ²	\$139,972	\$190,972	ESE, Speech, OT
5500 Prekindergarten	\$0	\$0	\$0	
6100 Pupil Personnel Services	\$2,000	\$51,367	\$53,367	Nurse
6200 Instructional Media Services	\$163,232 ^{3,9}	\$106,570	\$269,802	Media center
6300 Instruction & Cur Dev Services	\$0	\$66,881	\$66,881	Behavior specialist
6400 Instructional Staff Training Serv.	\$24,465 ³	\$0	\$24,465	Professional development
6500 Instructional-Related Technology	\$2,316	\$55,201	\$57,517	Computer lab
7100 Board Services	\$21,000 ⁴	\$0	\$21,000	
7200 General Admin - District	\$46,061 ⁵	\$0	\$46,061	District percentage
7300 School Administration	\$18,179 ^{3,6}	\$285,709	\$303,887	Office admin
7400 Facilities Acquisition & Construction	\$0	\$0	\$0	Remodel, construction
7600 Food Services	\$78,681 ³	\$23,500	\$102,181	
7900 Operation of Plant	\$357,717 ^{3,7}	\$74,341	\$432,058	Utilities, custodial, insur
8100 Maintenance of Plant	\$42,804 ^{3,8}	\$0	\$42,804	Maintenance and repairs
9100 Community Services	\$0	\$0	\$0	
TOTAL EXPENSES	\$885,351	\$3,201,555	\$4,086,906	
NET INCOME			\$618,244	

¹ Based on 12.31.2014 Salaries see 'Salary 12.31.14' tab
² \$2,000 per classroom, increased \$15,896.64
³ Used July 1, 2013 - March 30, 2014 and multiplied by 4/3 to annualize
⁴ Audit services, board training, annual report
⁵ See July funding calculation from district, 480 students
⁶ Payroll services, copier contract, postage, office supplies
⁷ Insurance, utilities, telecom, trash, cleaning company, alarm, exterminator
 Cleaning: had \$93600 keep \$15000
⁸ Repairs: Haskins, Barnes, AC repair, lock repair
⁹ Technology plan \$150,000 budget

	Dec 31, 14 Salary Analysis	Amend to Actual Salary	Other Amend	BUDGET AMENDMENT	A+ MONEY	NET CHANGE
Data from Dec 2014 BP FTE CO only.xls:						
51.1 · Instruction Basic K-8 Personnel	2,380,214.52	(10,341.48)	17,800.00	7,458.52 5		7,458.52
51.3 · Instruction Basic K-8 NonPerson			15,896.64	15,896.64	15,000.00	896.64
52.1 · Exceptional Programs Personnel	186,972.00	46,895.00 6	(47,000.00) 1	(105.00)		(105.00)
52.3 · Exceptional Programs NonPerson			47,000.00 1	47,000.00		47,000.00
61.1 · Pupil Personnel Svcs Personnel	42,966.72	(2,880.28)	8,400.00 2	5,519.72		5,519.72
61.3 · Pupil Personnel Svcs NonPerson				0.00		0.00
62.1 · Instructional Media Personnel	106,570.08	4,284.08	0.00	4,284.08		4,284.08
62.3 · Instructional Media NonPerson				0.00		0.00
6300 · Instruct & Curric Dev Services	66,881.16	2,879.16	0.00	2,879.16		2,879.16
6400 · Instructional Staff Train Serv.				0.00		0.00
65.1 · Inst Technology Personnel	58,191.96	1,919.96	(2,991.00) 3	(1,071.04)		(1,071.04)
65.3 · Inst Technology NonPersonnel			(1,900.00)	(1,900.00)		(1,900.00)
7100 · Board Services			5,000.00	5,000.00		5,000.00
7200 · General Admin Dist. Lvl				0.00		0.00
73.1 · School Admin Personnel	285,708.72	479.72	0.00	479.72		479.72
73.3 · School Administration NonPerson				0.00		0.00
76.1 · Food Service Personnel	23,500.00	(14,012.00)		(14,012.00)		(14,012.00)
76.3 · Food Services NonPersonnel				0.00		0.00
79.1 · Operation of Plant Personnel	74,341.20	22,170.20	0.00	22,170.20		22,170.20
79.3 · Operation of Plant Nonpersonnel			(78,600.00)	(78,600.00)		(78,600.00)
8100 · Maintenance Expenditures						
	3,225,346.36	51,394.36	(36,394.36)	15,000.00	15,000.00	0.00
7400 · Facilities Acquist. & Contract						

Budget analysis based on December 2014 reports (YTD = July – December)

Salaries: See G:\Financials\Budget\2014-15 Budget\2014-15 Budget DraftSalary 12.31.14 for 'Dec 31, 14 Salary Analysis' column. Changes from August budget caused by the following:

Hudson, Faust and Schwermer: had assumed 8 year cap lifted in 3 but lifted in 2 years

Personnel changes as of Dec 31, 2014

Actual health insurance sign-ups vs. assumed 60% participation

Additional items below 'Other Amend.'

51.1 Instruction Basic Personnel

- December over budget \$13,526.78
 - \$7,350 holiday bonus, \$1,590 retro pay, \$3,177 403b remitted late, \$1,167 emp health late
 - Net variance = \$243.
- Add VanMatre: Feb start, 30% salary: $\$54,762 \times 1.08 \times 30\% = \$17,800$

Budget increase \$17,800 to add VanMatre

51.3 Instruction Basic Non-Personnel

- YTD classroom materials and supplies has met annual budget.
- Teacher \$500 has \$11,800 to spend.
- Paper, storeroom supplies still required

Budget increase \$15,897

52.1 Exceptional Programs Personnel

- December over budget by \$1,878.54: \$13,551.62 spent, \$11,673.08 budgeted
- Contracted services expenses are in 52.3 but budgeted here \$3,093.75. \$47,000 1099 budget.
- HM Potter = \$2,700/period not budgeted. December start.
- $\$13,551.62 - 2 @ \$2,700 \text{ Potter} + 3093.75 \text{ contracted} = \$11,245.37$: Budget w/out Potter is okay.

Budget decrease \$47,000 to 52.3 contracted ESE services

52.3 Exceptional Programs Non-Personnel

- December \$3,093.75 is 1099 contracted services for Koppal and Acker. \$40,000 for Koppal and \$7,000 for Acker are budgeted in 52.1

Budget increase \$47,000 from 52.1 contracted ESE services

61.1 Pupil Personnel Services Personnel

- YTD over budget by \$4,134.69: \$27,058.21 spent, \$22,923.52 budgeted
- 7/31 payroll correction for T Pellicier from 2013-14 SY \$8,417 found at year end.

Budget increase \$8,400 for Pellicier 2013-14 correction

62.1 Instructional Media Services Personnel

- December over budget by \$672.44: \$9,196.27 spent, \$8,523.83 budgeted
- \$300 in bonus, J Schwermer base salary budgeted to increased see Amend to Actual Salary
(No change – covered in Actual Salary)

62.3 Instructional Media Services Non-Personnel

- YTD over budget but under annual budget

Budget amendment change distribution to end April

6300 Instruction and Curriculum Development Personnel

- December \$383.34, YTD \$590.11 over budget:
 - Estimated Faust district salary at \$56,594 but actual is \$61,927
 - $56594 \times 1.08 \text{ tax} + (60\% \times \$4,800 \text{ insurance}) = 64,001 / 12 = \$5,333.5$
 - $61927 \times 1.08 + \text{insurance not taken} = \$66,881.16 / 12 = \$5,573.43$
 - (budgetted Hudson, Schwermer and Faust w/removing 8 year max at 3 not 2 years!)

(No change – covered in Actual Salary)

6400 Instructional Staff Training

- December \$1,049.89 and YTD \$5,990.49 under budget
 - Some budget items were paid for by Dissemination Grant
 - Colorado conference in February will use budget

No change

65.1 Instruction related technology (Computer lab):

- December over budget by \$168: Bonus pay \$150
- YTD \$2,991.92 under budget. Unpaid staff absences

Budget decrease \$2,991 for unpaid absences taken

65.3 Instruction-related technology Non-personnel

- YTD under budget \$1,908.06.

Budget decrease \$1,900 for unspent funds

7100 Board Services:

- YTD over annual budget by \$6,143.13
 - Oropeza & Parks \$18,676.25 expense but have \$2,176.25 in kind donation net \$16,500. Does not include 990 invoice yet \$975. \$1,475 over budget
 - Board training \$350, FCPCS Conference \$904.63, Sunbiz \$61.25, FCPCS Membership \$2,151: \$3,466.88 over budget

Budget increase \$5,000 for unbudgeted items

73.1 School Administration Personnel:

- December over budget \$1,428.16: \$600 bonus, \$ 900 403b for previous months = \$1,500
- Annual over budget \$1,597.78: \$600 bonus , \$2,400 health benefit doesn't fit 60% assumption

(No change – covered in Actual Salary)

73.3 School Administration Non-personnel:

- YTD over budget \$511.31. Annual budget okay no change required

7400 Facilities Acquisition and Construction:

- \$226,640.25 to be reclassified as follows:
 - G-wing \$168,632.67
 - \$131,978.55 1330 - Building
 - \$ 57,059.76 1340 - Furniture fixtures and equipment
 - Café bath \$65,961.22 1330 - Building
 - Front landscape \$ 8,207.23 1330 - Building
 - Comp lab AC \$ 5,720.00 1330 - Building
 - Media center AC \$7,170.00 1330 - Building
 - Current expenditure \$10,949.13 8100 – Maintenance Expenditures

7900 Custodial & Operation of Plant:

- Adjust 79.1 to include Angela
- Adjust 79.3 to eliminate Cleaning service contract. See '7900 Detail' sheet in 'Budget analysis Dec 2014.xls' for detail of Non-personnel expenses.

79.1 Custodial & Operation of Plant – Personnel

- December \$2,770.16, YTD \$11,676.45 overbudget
 - Did not budget Perez: \$12/hr x 40 h/w x 4.33 w/m x 1.08 tax = \$2,250/mo Oct-June = \$20,250
 - Health insurance budget to actual = \$1,920 increase

(No change – covered in Actual Salary)

79.3 Custodial & Operation of Plant – Non personnel

- December \$14,319.06, YTD \$44,319.93 UNDER budget. See '7900 Detail' spreadsheet
Budget decrease \$78,600 from cleaning contract

8100 Maintenance Expenditures

- December \$3112.5, YTD \$10,142.61 UNDER budget
- Reclassify \$10,949.13 from 7400 to 8100: YTD OVER budget \$806.52. Ok for year

No change to budget required

	December		Expended		Difference	6 months		Expended		Difference	Annual budget	% spent
	Budget	Expended	December	Difference		budget	7/1 - 12/31	Difference				
Insurance	\$15,602		\$12,256	\$3,346	\$93,610	\$86,002	\$7,608	\$187,220	45.9%			
Cleaning	\$7,800		\$0	\$7,800	\$46,800	\$700	\$46,100	\$93,600	0.7%			
Telecom	\$2,882		\$0	\$2,882	\$17,292	\$0	\$17,292	\$34,584	0.0%			
Comcast	\$126		\$248	(\$122)	\$756	\$737	\$19	\$1,512	48.7%			
Utilities	\$8,335		\$7,245	\$1,090	\$50,010	\$76,105	(\$26,095)	\$100,020	76.1%			
Gas/oil	\$42		\$0	\$42	\$250	\$59	\$191	\$500	11.9%			
Supplies	\$1,100		\$1,876	(\$776)	\$6,600	\$7,436	(\$836)	\$13,200	56.3%			
Trash	\$263		\$239	\$24	\$1,578	\$1,459	\$119	\$3,156	46.2%			
Exterminator	\$130		\$118	\$12	\$780	\$710	\$71	\$1,560	45.5%			
Alarm	\$81		\$59	\$23	\$483	\$631	(\$149)	\$965	65.4%			
Total	\$36,361		\$22,041	\$14,320	\$218,159	\$173,838	\$44,320	\$436,317				

Cleaning: Budgeted for cleaning company.

Move \$20,250 from 79.3 to 79.1 for Perez wages

Move \$58,350 from 79.3 to XX.X

Keep \$15,000 in 79.3 for contracted services

Telecom: Have not received District telecom/IT bill. Emailed 1/26 for status.

No change to budget

Utilities: Keys Energy swap cost \$22,176 in deposits and setup fees not budgeted

Average monthly bill is \$7039

Average NAVFAC bill \$2586

Total average utilities = \$9,625 OVER MONTHLY BY \$1,290/month TIMING?

No change? Timing issue?

Supplies: Large purchases before winter break.

No change to budget

Alarm: Timing issue: annual inspection complete in November \$514

No change to budget

			NEW BASE SALARY as of 12/31/14	HEALTH	SALARY + 8% + HEALTH ACTUAL	AUGUST BUDGET	VARIANCE
5100	CO		23072		\$24,917.76		
5100	CO		25000		\$27,000.00		
5100 Total					\$2,380,214.52	\$2,390,556.00	-\$10,341.48
5200	ESE		23072	4800	\$29,717.76		
5200	ESE		60086		\$64,892.88		
5200	ESE		39038	3200	\$45,361.04		
5200 Total					\$139,971.68	\$93,077.00	\$46,894.68
6100	NURSE		39784		\$42,966.72		
6100 Total					\$42,966.72	\$45,847.00	-\$2,880.28
6200	LIB		65894		\$71,165.52		
6200	LIB		32782		\$35,404.56		
6200 Total					\$106,570.08	\$102,286.00	\$4,284.08
6300	BS		61927		\$66,881.16		
6300 Total					\$66,881.16	\$64,002.00	\$2,879.16
6500	COMP		49437	4800	\$58,191.96		
6500 Total					\$58,191.96	\$56,272.00	\$1,919.96
7300	O		57687	2400	\$64,701.96		
7300	O		46425	4800	\$54,939.00		
7300	O		102897		\$111,128.76		
7300	O		46425	4800	\$54,939.00		
7300 Total					\$285,708.72	\$285,229.00	\$479.72
7900	FAC		45640	4800	\$54,091.20		
7900	FAC		18750		\$20,250.00	40 HRS X \$12/H*4.33W/M*1.08=2250/M OCT-JUN	
7900 Total					\$74,341.20	\$52,171.00	\$22,170.20
7600	CAFÉ		15275		\$16,500.00	34 HRS X \$12/H * 37 WKS*1.08	
7600	CAFÉ		6500		\$7,000.00	16 HRS X \$11/H * 36 WKS*1.08	
7600 Total					\$23,500.00	\$37,512.00	-\$14,012.00
Koppal, OT, PT						\$47,000.00	MOVE TO 52.3 CONTRACT SVCS
Koppal, OT, PT Total						\$47,000.00	-\$47,000.00
Grand Total					\$3,178,346.04	\$3,173,952.00	\$4,394.04
					PROPOSED BUDGET	CURRENT BUDGET	VARIANCE

			NEW BASE SALARY as of 12/31/14	HEALTH	SALARY + 8% + HEALTH ACTUAL	AUGUST BUDGET	VARIANCE
5100	K		44906	4800	\$53,298.48		
5100	K		52409	4800	\$61,401.72		
5100	1		52649	4800	\$61,660.92		
5100	1		54436	4800	\$63,590.88		
5100	1		45355	4800	\$53,783.40		
5100	2		54198	4800	\$63,333.84		
5100	2		48163	4800	\$56,816.04		
5100	2		46233	4800	\$54,731.64		
5100	3		48163	4800	\$56,816.04		
5100	3		57771	4800	\$67,192.68		
5100	3		54762	4800	\$63,942.96		
5100	3		53408		\$57,680.64		
5100	4		51657	4800	\$60,589.56		
5100	4		48163	4800	\$56,816.04		
5100	5		54762		\$59,142.96		
5100	5		44906		\$48,498.48		
5100	5		0		\$0.00		
5100	M		45355	4800	\$53,783.40		
5100	M		54762		\$59,142.96		
5100	M		54762	4800	\$63,942.96		
5100	M		51657	4800	\$60,589.56		
5100	M		33956		\$36,672.48		
5100	M		54762		\$59,142.96		
5100	M		66334	4800	\$76,440.72		
5100	S		51657	4800	\$60,589.56		
5100	S		45355	4800	\$53,783.40		
5100	S		55828	4800	\$65,094.24		
5100	SPEC		48163	4800	\$56,816.04		
5100	SPEC		53003	4800	\$62,043.24		
5100	SPEC		54198	4800	\$63,333.84		
5100	SPEC		23072		\$24,917.76		
5100	SPEC		46233		\$49,931.64		
5100	C		54802	4800	\$63,986.16		
5100	C		67000	4800	\$77,160.00		
5100	CO		22400		\$24,192.00		
5100	CO		25750		\$27,810.00		
5100	CO		22400		\$24,192.00		
5100	CO		23072		\$24,917.76		
5100	CO		22400	4800	\$28,992.00		
5100	CO		25750	4800	\$32,610.00		
5100	CO		22400		\$24,192.00		
5100	CO		22400	4800	\$28,992.00		
5100	CO		0		\$0.00		
5100	CO		22400	4800	\$28,992.00		
5100	CO		23377		\$25,247.16	add \$8417 from 2013-14	
5100	CO		25000		\$27,000.00		
5100	CO		23764		\$25,665.12		
5100	CO		0		\$0.00		
5100	CO		0		\$0.00		
5100	CO		23072		\$24,917.76		
5100	CO		23072	4800	\$29,717.76		
5100	CO		22400		\$24,192.00		

	Dec 14	December Budget	December Variance	% of Budget	Jul - Dec 14	YTD Budget	YTD Variance	% of Budget	Annual Budget
212,739.78	199,213.00	(13,526.78)	106.79%	988,284.56	1,195,278.00	206,993.44	82.68%	2,390,556.00	
3,779.76	5,166.67	1,386.91	73.16%	62,382.82	30,999.98	(31,382.84)	201.24%	62,000.00	
13,551.62	11,673.08	(1,878.54)	116.09%	58,678.40	70,038.52	11,360.12	83.78%	140,077.00	
3,093.75	333.33	(2,760.42)	928.13%	18,397.50	2,000.02	(16,397.48)	919.87%	4,000.00	
3,607.33	3,820.58	213.25	94.42%	27,058.21	22,923.52	(4,134.69)	118.04%	45,847.00	
0.00	166.67	166.67	0.0%	0.00	999.98	999.98	0.0%	2,000.00	
9,196.27	8,523.83	(672.44)	107.89%	48,980.10	51,143.02	2,162.92	95.77%	102,286.00	
3,983.85	13,602.67	9,618.82	29.29%	137,500.97	81,615.98	(55,884.99)	168.47%	163,232.00	
5,716.84	5,333.50	(383.34)	107.19%	32,591.11	32,001.00	(590.11)	101.84%	64,002.00	
988.86	2,038.75	1,049.89	48.5%	6,242.01	12,232.50	5,990.49	51.03%	24,465.00	
4,857.47	4,689.33	(168.14)	103.59%	25,144.10	28,136.02	2,991.92	89.37%	56,272.00	
0.00	351.33	351.33	0.0%	199.96	2,108.02	1,908.06	9.49%	4,216.00	
53.00	1,333.33	1,280.33	3.98%	22,143.13	8,000.02	(14,143.11)	276.79%	16,000.00	
3,824.03	3,838.42	14.39	99.63%	22,972.98	23,030.48	57.50	99.75%	46,061.00	
25,197.24	23,769.08	(1,428.16)	106.01%	144,212.30	142,614.52	(1,597.78)	101.12%	285,229.00	
1,029.40	1,514.92	485.52	67.95%	9,600.79	9,089.48	(511.31)	105.63%	18,179.00	
2,097.70	3,126.00	1,028.30	67.11%	10,464.96	18,756.00	8,291.04	55.8%	37,512.00	
6,286.58	6,556.75	270.17	95.88%	34,307.22	39,340.50	5,033.28	87.21%	78,681.00	
7,117.74	4,347.58	(2,770.16)	163.72%	37,761.97	26,085.52	(11,676.45)	144.76%	52,171.00	
22,040.69	36,359.75	14,319.06	60.62%	173,838.57	218,158.50	44,319.93	79.69%	436,317.00	
454.50	3,567.00	3,112.50	12.74%	11,259.39	21,402.00	10,142.61	52.61%	42,804.00	
329,616.41	339,325.57	9,709.16		1,872,021.05	2,035,953.58	163,932.53		4,071,907.00	
0.00		0.00		266,640.25		(266,640.25)			

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- 51.1 · Instruction Basic K-8 Personnel
- 51.3 · Instruction Basic K-8 NonPerson
- 52.1 · Exceptional Programs Personnel
- 52.3 · Exceptional Programs NonPerson
- 61.1 · Pupil Personnel Svcs Personnel
- 61.3 · Pupil Personnel Svcs NonPerson
- 62.1 · Instructional Media Personnel
- 62.3 · Instructional Media NonPerson
- 6300 · Instruct & Curric Dev Services
- 6400 · Instructional Staff Train Serv.
- 65.1 · Inst Technology Personnel
- 65.3 · Inst Technology NonPersonnel
- 7100 · Board Services
- 7200 · General Admin Dist. Lvl
- 73.1 · School Admin Personnel
- 73.3 · School Administration NonPerson
- 76.1 · Food Service Personnel
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- 79.1 · Operation of Plant Personnel
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