

BOARD OF EDUCATION

BUDGET STATUS: December

MONTHLY BUDGET STATUS AND PROFORMA YEAR END EXPENDITURES

	Function /Program	Unaudited Expenditures 2020-2021	Approved Budget 2021-2022	Budget Adjust./ Transfers	Revised Budget 2021-2022	YTD Expended 12/31/21	YTD % Expended	Projected Expenditures 2021-2022	Projected^ Budget Balance +/-	Incr(decr) from prior month proj.	December Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	112,625	54,146	30,728	84,874	5,740	7%	84,874	0	30,800	See December Transfers Listing.
Art	1000 / 105	10,270	10,571	0	10,571	6,386	60%	10,571	0	0	
English Language Arts	1000 / 110	19,695	19,924	0	19,924	16,392	82%	19,924	0	0	
World Language	1000 / 120	14,111	5,734	0	5,734	3,667	64%	5,734	0	0	
Computer Instruction	1000 / 140	13,536	14,143	72	14,215	4,658	33%	14,215	0	0	
Mathematics	1000 / 160	24,541	16,703	0	16,703	4,840	29%	16,703	0	0	
Science	1000 / 170	7,668	17,239	0	17,239	10,891	63%	17,239	0	0	
Health & Physical Education	1000 / 180	7,984	3,509	0	3,509	1,299	37%	3,509	0	0	
Social Studies	1000 / 190	4,271	9,830	0	9,830	6,444	66%	9,830	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	149	1,853	0	1,853	270	15%	1,853	0	0	
Family & Consumer Science	1000 / 320	9,680	9,050	0	9,050	2,549	28%	9,050	0	0	
Music	1000 / 350	16,800	16,678	1,474	18,152	8,922	49%	18,152	0	0	
Technology Education	1000 / 360	4,614	12,106	0	12,106	2,789	23%	12,106	0	0	
Continuing Education	1000 / 600	15,773	15,343	0	15,343	15,343	100%	15,343	0	0	
Library Media Center	2220 / 440	27,027	34,542	0	34,542	26,349	76%	34,542	0	0	
Athletics	3200 / 910	52,592	60,500	0	60,500	27,076	45%	60,500	0	0	
Subtotal		341,335	301,871	32,274	334,145	143,617	43%	334,145	0	30,800	

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<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	326,269	288,841	0	288,841	82,155	28%	260,946	27,895	0	
ESY Special Education	1000 / 210	21,055	22,788	0	22,788	8,561	38%	8,561	14,227	0	
Tutorial & Homebound Instruction	1000 / Var	398	3,800	0	3,800	0	0%	3,800	0	0	
Social Work	2110 / 000	0	445	0	445		0%	445	0	0	
Guidance	2120 / 430	4,727	5,392	0	5,392	4,950	92%	5,392	0	0	
Nursing & Medical	2130 / 000	2,297	5,920	0	5,920	1,782	30%	5,920	0	0	
Psychological Services	2140 / 200	1,456	2,554	0	2,554	385	15%	2,554	0	0	
Speech, Hearing & Language	2150 / 200	0	314	0	314	0	0%	314	0	0	
Transportation - SY SPED	2700 / 200	30,010	105,876	(15,476)	90,400	6,702	7%	90,400	0	(15,476)	See December Transfers Listing
Transportation - ESY SPED	2700 / 210	1,920	20,782	0	20,782	11,013	53%	11,013	9,769	0	
Subtotal		388,133	456,712	(15,476)	441,236	115,549	26%	389,346	51,890	(15,476)	
Excess Costs Grant		(22,565)	(51,890)	0	(51,890)	0	0%	0	(51,890)	0	We are not projecting any excess cost grant reimbursement. Currently there are no students exceeding the current state projected excess cost threshold of \$88,507.
Subtotal - Net of Excess Costs Grant		365,568	404,822	(15,476)	389,346	115,549	30%	389,346	0	(15,476)	
<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	25,988	21,563	0	21,563	5,567	26%	21,563	0	0	
Central Administration	2320 / 000	97,554	110,596	0	110,596	36,617	33%	110,596	0	0	
School Insurance	2330 / Var	133,532	148,672	0	148,672	106,779	72%	148,672	0	0	
Building Administration	2410 / Var	61,209	76,511	(917)	75,594	30,256	40%	75,594	0	0	
Fiscal Services	2510 / 000	49,325	86,059	(557)	85,502	15,768	18%	85,502	0	0	
Systems Management	2580 / Var	155,448	240,989	0	240,989	78,338	33%	240,989	0	0	
Subtotal		523,057	684,390	(1,474)	682,916	273,325	40%	682,916	0	0	

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<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	461,147	503,861	7,140	511,001	230,228	45%	511,001	0	7,140	See December Transfers Listing
Transportation	2700 / Var	522,854	576,795	15,476	592,271	220,151	37%	592,271	0	15,476	See December Transfers Listing
Subtotal		984,001	1,080,656	22,616	1,103,272	450,378	41%	1,103,272	0	22,616	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,136,215	9,752,021	0	9,752,021	3,801,088	39%	9,714,021	38,000	(38,000)	Underexpenditures from new hire/vacancy savings. See Transfer Request below.
Personnel Benefits	2570 / Var	2,495,165	2,645,154	(37,940)	2,607,214	1,107,459	42%	2,565,154	42,060	0	See December Transfers Listing.
Subtotal		11,631,380	12,397,175	(37,940)	12,359,235	4,908,547	40%	12,279,175	80,060	(38,000)	
<u>SUMMARY OF ALL PROGRAMS</u>											
REGULAR INSTRUCTION		341,335	301,871	32,274	334,145	143,617	43%	334,145	0	30,800	
STUDENT SUPPORT SERVICES		365,568	404,822	(15,476)	389,346	115,549	30%	389,346	0	(15,476)	
ADMIN/SUPPORT/CENTRAL SERVICES		523,057	684,390	(1,474)	682,916	273,325	40%	682,916	0	0	
OPERATIONS/TRANSPORTATION		984,001	1,080,656	22,616	1,103,272	450,378	41%	1,103,272	0	22,616	
SALARIES/EMPLOYEE BENEFITS		11,631,380	12,397,175	(37,940)	12,359,235	4,908,547	40%	12,279,175	80,060	(38,000)	
TOTAL EDUCATION BUDGET		13,845,341	14,868,914	0	14,868,914	5,891,416	40%	14,788,854	80,060	(60)	

TICKMARK NOTES:

FY2021 Comparative Expenditure %=> 41%

Var=There are various/multiple programs associated with the function.

^Projected budget balance: Positive amounts will reflect a budget under expenditures and (negative) amounts reflects a budget over expenditures.

Transfers Requested (see below): (38,000)

PROJECTED BALANCE BOE: 42,060

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APPROVAL REQUIRED (Budget Transfers over \$10,000):

1. Requesting transfer of \$30,000 from Salary to Operation. To cover projected shortfalls in rental, repairs & maintainance, parts, and supplies.

Budget	Amount	From Line Item	Amount	To Line Item
Salaries & Wages	30,000	Salary		
			16,000	Non-Tech Rep. and Maint. (non-recurring)
			6,000	Operation and Maint. Supplies
			5,000	Purchased Property Services (recurring)
Operations & Maintenance			3,000	Rental Of Equipment And Vehicles
Total:	30,000		30,000	

2. Requesting transfer of \$8,000 from Salary to Systems. To cover contracted services from Eastconn for software licenses, administration, and support.

Budget	Amount	From Line Item	Amount	To Line Item
Salaries & Wages	8,000	Salary		
Systems Management			8,000	Professional Services
Total:	8,000		8,000	

BOE TRANSFER LISTING - DECEMBER

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
To cover cost of homeless student transportation. Transfer from Student Support Services to Operation & Transportation budget.				
2700 / 201	BPS		Transportation Home to School	(\$15,476.00)
2700 / 100		BPS	Transportation Home to School	\$15,476.00
Reclass: To purchase parts to repair BHS Utility Truck Alternator				
2600 / 0	BHS		Electricity	(\$250.00)
2600 / 0		BHS	Operation and Maint. Supplies	\$250.00
Reclass: To reallocate PD funds from BHS to BCS.				
2210 / 100	BHS		Instructional Staff PD	(\$2,043.00)
2210 / 100		BCS	Instructional Staff PD	\$2,043.00
Reclass: To purchase IceMelt for BCS & BHS				
2600 / 0	BCS		Electricity	(\$295.00)
2600 / 0		BCS	Operation and Maint. Supplies	\$295.00
2600 / 0	BHS		Electricity	(\$262.84)
2600 / 0	BHS		Communications	(\$5.57)
2600 / 0		BHS	Operation and Maint. Supplies	\$268.41
Reclass: To cover increase in BCS Postage Meter Rental, due to expiration of 3 year contract pricing.				
2410 / 0	BCS		General Supplies for Classrooms	(\$59.25)
2410 / 0		BCS	Rentals	\$59.25
Reclass: To create PO for BCS Drain repair from Northeast Rooter estimated at \$1,000				
2600 / 0	BCS		Electricity	(\$650.00)
2600 / 0		BCS	Non-Tech Rep. and Maint.	\$650.00
Reclass: To purchase Letterhead and Envelopes.				
2410 / 0	BCS		General Supplies for Classrooms	(\$600.00)
2410 / 0		BCS	Printing & Binding	\$600.00
Reclass: To cover estimated cost to repair BHS Heat Pump in weight Room, HVAC Fan Motor, and previous repair estimates coming in higher than projected.				
2600 / 0	BCS		Electricity	(\$5,000.00)
2600 / 0		BHS	Non-Tech Rep. and Maint.	\$5,000.00
Reclass: To cover shortfall due to increase pricing for BHS facility.				
2600 / 0	BCS		Electricity	(\$2,600.00)
2600 / 0		BHS	Purchased Property Services	\$2,600.00

Reclass: To correct BCS & BHS Dues and Fees to actuals.				
2600 / 0	BHS	Dues & Fees		(\$320.00)
2600 / 0	BCS	Dues & Fees		\$320.00

To cover replacement of failing chromebooks at BCS. BOE approved 12/9/21.				
1000 / 100	BCS	Health Insurance		(\$30,800.00)
1000 / 100	BCS	Technology Related Hardware -Instr.		\$19,250.00
1000 / 100	BHS	Technology Related Hardware -Instr.		\$11,550.00

Reclass: To create an Amazon PO to purchase GPS Navigator Unit for BHS Clock System				
2600 / 0	BPS	Communications		(\$55.00)
2600 / 0	BHS	Operation and Maint. Supplies		\$55.00

Reclass: To cover shortfall for ice melt invoice.				
2600 / 0	BPS	Communications		(\$15.49)
2600 / 0	BHS	Operation and Maint. Supplies		\$15.49

Reclass: Reallocate from Sped district services to Sped BCS & BHS based on projected needs at each building.				
2100 / 200	BCS	Evaluations and other services		\$11,667.00
2100 / 200	BHS	Evaluations and other services		\$3,000.00
2100 / 200	BPS	Evaluations and other services		(\$14,667.00)

Budget Transfer for BCS: Transfer money in order to purchase additional instructional supplies				
1000 / 120	BCS	Textbooks		(\$250.00)
1000 / 120	BCS	Instructional Supplies		\$250.00

Reclass: To purchase Textbook - Spanish four years with AP Component				
1000 / 120	BHS	Online Subscription Services		(\$200.00)
1000 / 120	BHS	Textbooks		\$200.00

Reclass: To create BCS PO for GOEHRING to repair Parking Lot lights				
2600 / 0	BHS	Non-Tech Rep. and Maint.		(\$500.00)
2600 / 0	BCS	Non-Tech Rep. and Maint.		\$500.00

Reclass: Reallocate from BCS to BHS to cover online AP English course.				
2210 / 100	BHS	Instructional Staff PD		\$650.00
2210 / 100	BCS	Instructional Staff PD		(\$650.00)

To cover projected BHS HVAC repairs/service.				
1000 / 200	BCS	Health Insurance		(\$6,000.00)
2600 / 0	BHS	Non-Tech Rep. and Maint.		\$6,000.00

To cover NorthEast Rooter Sewer PO #220853 Revision, invoice came in \$90 over estimate for BCS Drain Work				
1000 / 200	BCS	Health Insurance		(\$90.00)
2600 / 0	BCS	Non-Tech Rep. and Maint.		\$90.00

To cover cost to replace BHS Bottle filling station on one of the drinking fountains for \$700, and to cover a \$350 budget shortfall for BHS Other Supplies.

1000 / 200	BCS	Health Insurance	(\$1,050.00)
2600 / 0	BHS	Other Supplies	\$1,050.00