

**BOARD OF EDUCATION**

**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

	Function /Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers
<b>REGULAR INSTRUCTION</b>											
Art	1000 / 105	10,541	9,438	0	9,438	7,811	83%	8,180	1,258	(1,258)	COVID closure supply savings.
English Language Arts	1000 / 110	24,293	12,531	667	13,198	12,937	98%	13,002	196	(196)	Texts came in lower than estimated.
World Language	1000 / 120	5,058	15,732	1,576	17,308	16,791	97%	16,811	497	(497)	Lower enrollment in Chinese than projected.
Computer Instruction	1000 / 140	10,676	15,508	0	15,508	10,813	70%	11,006	4,502	(4,502)	Savings from repairs and unused VHS/Educere seats.
Mathematics	1000 / 160	15,648	13,271	794	14,065	13,394	95%	13,458	607	(607)	Fewer Kuta seats needed.
Science	1000 / 170	21,403	13,335	0	13,335	7,532	56%	8,885	4,450	(4,450)	COVID savings no repairs, no Invention Convention, less supplies. New AP chemistry course required less supplies.
Health & Physical Education	1000 / 180	14,683	4,380	325	4,705	3,028	64%	3,208	1,497	(1,497)	COVID savings no repairs and less supplies.
Social Studies	1000 / 190	4,627	3,549	0	3,549	3,237	91%	3,452	97	(97)	Savings on lower cost.
Business Education	1000 / 310	16,300	200	0	200	173	87%	173	27	(27)	Savings on lower cost.
Family & Consumer Science	1000 / 320	12,398	9,550	0	9,550	7,050	74%	8,191	1,359	(1,359)	COVID savings no repairs and less supplies.
Music	1000 / 350	32,399	15,899	0	15,899	7,744	49%	14,353	1,546	(1,546)	COVID savings no repairs and less supplies.
Technology Education	1000 / 360	13,136	5,851	0	5,851	3,988	68%	4,641	1,210	(1,210)	No repair savings and less supply usage.
Continuing Education	1000 / 600	13,840	14,250	0	14,250	14,250	100%	14,250	0	0	
Library Media Center	2220 / 440	35,806	26,030	0	26,030	22,913	88%	24,600	1,430	(1,430)	COVID - stopped book purchases.
Athletics	3200 / 910	57,156	59,600	0	59,600	51,797	87%	55,864	3,736	(3,736)	COVID savings on supplies and services.
<b>Subtotal</b>		<b>287,965</b>	<b>219,124</b>	<b>3,362</b>	<b>222,486</b>	<b>183,458</b>	<b>82%</b>	<b>200,074</b>	<b>22,412</b>	<b>(22,412)</b>	
<b>STUDENT SUPPORT SERVICES</b>											
Special Education	1000 / 200	263,834	304,322	2,275	306,597	207,906	68%	326,091	(19,494)	0	
ESY Special Education	1000 / 210	32,886	32,422	(2,216)	30,206	15,325	51%	15,326	14,880	0	
Tutorial & Homebound Instruction	1000 / Var	1,249	3,800	0	3,800	200	5%	3,800	0	0	
Social Work	2110 / 000	0	600	0	600	0	0%	600	0	0	
Guidance	2120 / 430	5,883	3,965	1,144	5,109	4,212	82%	5,109	(0)	0	
Nursing & Medical	2130 / 000	7,847	6,100	0	6,100	5,310	87%	6,100	0	0	
Psychological Services	2140 / 200	6,146	1,146	2,568	3,714	569	15%	3,714	0	0	
Speech, Hearing & Language	2150 / 200	738	515	157	672	114	17%	672	0	0	
Transportation - SY SPED	2700 / 200	63,516	101,757	0	101,757	59,152	58%	91,425	10,332	(10,332)	Transportation savings on IEP change.
Transportation - ESY SPED	2700 / 210	9,659	13,893	(3,928)	9,965	5,350	54%	5,351	4,614	0	
<b>Subtotal</b>		<b>391,760</b>	<b>468,520</b>	<b>0</b>	<b>468,520</b>	<b>298,138</b>	<b>64%</b>	<b>458,188</b>	<b>10,332</b>	<b>(10,332)</b>	

**BOARD OF EDUCATION**

**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

	Function /Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers
Excess Costs Grant Reimbursement		(27,396)	(25,000)	0	(25,000)	(19,334)	77%	(24,432)	(568)	0	<i>Final May payment for excess cost reimbursement has been received. Final reimbursement rate is 70.9%</i>
<b>Subtotal - Net of Excess Costs Grant</b>		<b>364,364</b>	<b>443,520</b>	<b>0</b>	<b>443,520</b>	<b>278,804</b>	<b>63%</b>	<b>433,756</b>	<b>9,764</b>	<b>(10,332)</b>	
<b><u>ADMINISTRATION, SUPPORT, &amp; CENTRAL SERVICES</u></b>											
Program Impr. & Evaluation	2210 / 100	27,539	35,706	0	35,706	28,401	80%	30,452	5,254	(5,254)	COVID savings on PD, travel, and other supplies.
Central Administration	2320 / 000	126,303	97,583	0	97,583	65,371	67%	97,583	0	0	
School Insurance	2330 / Var	144,086	150,974	(12,871)	138,103	137,305	99%	137,305	798	0	
Building Administration	2410 / Var	62,844	77,647	882	78,529	48,184	61%	72,907	5,622	(5,622)	COVID savings on PD, travel, and repairs.
Fiscal Services	2510 / 000	86,007	104,122	(11,400)	92,722	55,590	60%	64,580	28,142	(13,300)	COVID projected savings on less paper, lower copier usage, and no consulting from Tyler.
Systems Management	2580 / Var	242,398	208,501	20,027	228,528	172,122	75%	228,528	0	0	
<b>Subtotal</b>		<b>689,177</b>	<b>674,533</b>	<b>(3,362)</b>	<b>671,171</b>	<b>506,973</b>	<b>76%</b>	<b>631,355</b>	<b>39,816</b>	<b>(24,176)</b>	
<b><u>OPERATIONS &amp; TRANSPORTATION</u></b>											
Operations & Maintenance	2600 / 000	467,613	476,812	0	476,812	335,154	70%	476,812	0	22,000	Electrical savings to fund projected repair and supply needs.
Transportation	2700 / Var	520,347	541,208	0	541,208	408,537	75%	515,984	25,224	(21,224)	COVID saving - no spring sport and no additional technical/voag days.
<b>Subtotal</b>		<b>987,960</b>	<b>1,018,020</b>	<b>0</b>	<b>1,018,020</b>	<b>743,691</b>	<b>73%</b>	<b>992,796</b>	<b>25,224</b>	<b>776</b>	
<b><u>SALARIES/WAGES &amp; EMPLOYEE BENEFITS</u></b>											
Salaries & Wages	Var / Var	9,175,677	9,502,216	0	9,502,216	6,989,607	74%	9,372,216	130,000	(105,000)	Savings from projections on Substitutes, unfilled vacancies/stipends, and less services needed for additional pupil services such as PT and tutors.
Personnel Benefits	2570 / Var	2,320,244	2,458,585	0	2,458,585	2,004,389	82%	2,338,585	120,000	(30,000)	Projection savings on insurance, taxes, and retirement contributions.
<b>Subtotal</b>		<b>11,495,921</b>	<b>11,960,801</b>	<b>0</b>	<b>11,960,801</b>	<b>8,993,996</b>	<b>75%</b>	<b>11,710,801</b>	<b>250,000</b>	<b>(135,000)</b>	

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**BUDGET STATUS: April**

**MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

Function / Program	Audited Expenditures 2018-2019	Approved Budget 2019-2020	Budget Adjustment/ Transfers	Revised Budget 2019-2020	YTD Expended 4/30/20	YTD % Exp.	Projected Expenditures 2019-2020	Projected* Budget Bal. pos/(neg)	Incr(decr) from prior month proj.	April Changes/Transfers
<b>SUMMARY OF ALL PROGRAMS</b>										
<b>REGULAR INSTRUCTION</b>	287,965	219,124	3,362	222,486	183,458	82%	200,074	22,412	(22,412)	
<b>STUDENT SUPPORT SERVICES</b>	364,364	443,520	0	443,520	278,804	63%	433,756	9,764	(10,332)	
<b>ADMIN/SUPPORT/CENTRAL SERVICES</b>	689,177	674,533	(3,362)	671,171	506,973	76%	631,355	39,816	(24,176)	
<b>OPERATIONS/TRANSPORTATION</b>	987,960	1,018,020	0	1,018,020	743,691	73%	992,796	25,224	776	
<b>SALARIES/EMPLOYEE BENEFITS</b>	11,495,921	11,960,801	0	11,960,801	8,993,996	75%	11,710,801	250,000	(135,000)	
<b>TOTAL EDUCATION BUDGET</b>	<b>13,825,386</b>	<b>14,315,998</b>	<b>0</b>	<b>14,315,998</b>	<b>10,706,922</b>	<b>75%</b>	<b>13,968,782</b>	<b>347,216</b>	<b>(191,144)</b>	<b>In FY2019 =&gt; Expended 75%</b>

**TICKMARK NOTES:**

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.

^Projected budget % remaining: A positive % indicates that there are funds remaining in the budget.

Negative % indicate that the budget is projected to be overexpended by year end.

**Transfers Requested (see below): (65,000)**

Approved at 5/14/20 BOE Regular Meeting

**PROJECTED BALANCE BOE: 282,216**

**BOE's Commitment toward FY2021 Budget: (165,000)**

BOE committed additional \$40,000 at their 4/30/20 BOE Special Meeting.

**REVISED PROJECTED BALANCE=> \$ 117,216**

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

**1. Requesting May transfer of \$25,000 from Transportation to Operations Repairs and Maintenance.**

**To fund previously deferred projects due to building being occupied by students and staff and any other repairs and maintenance as they arise.**

Budget	Amount	From Line Item	Amount	To Line Item
Transportation	\$ (18,205)	Athletics		
	\$ (6,146)	Tech/Voag		
	\$ (649)	Other		
Operation & Maintenance			\$ 25,000	Repairs & Maint.
<b>Total:</b>	<b>\$ (25,000)</b>		<b>\$ 25,000</b>	

**2. Requesting May transfer of \$40,000 from Benefits to Systems Technology Equipment.**

**To purchase new laptops for Administrators and Administrative Assistants to work effectively and efficiently from home.**

Budget	Amount	From Line Item	Amount	To Line Item
Benefits	\$ (40,000)	Health Insurance		
Systems			\$ 40,000	Equipment
<b>Total:</b>	<b>\$ (40,000)</b>		<b>\$ 40,000</b>	

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**Emergency Transfer over \$10,000:  
To fund BCS repairs & maintenance shortfall for repairs to leaking hydronic heating mains in hallways (\$9,200)  
and replacement of failing Boiler #3 circulating pump (\$6,265).**

Budget	Amount	From Line Item	Amount	To Line Item
Operation & Maintenance	\$ (6,992)	Natural Gas	\$ 13,135	Repairs & Maint.
	\$ (6,143)	Electricity		
<b>Total:</b>	<b>\$ (13,135)</b>		<b>\$ 13,135</b>	

## APRIL BOE TRANSFER LISTING

Function / Program	From	To	Account Description	Amount
<b>To buy additional instructional supplies.</b>				
1000 / 140		Bolton Center School	Professional Development	(312.66)
1000 / 140	Bolton Center School		Instructional Supplies	312.66
<b>New membership for 2 teachers to National Council for Social Studies.</b>				
1000 / 190	Bolton Center School		Dues & Fees	178.00
1000 / 190		Bolton Center School	Periodicals	(166.72)
1000 / 190		Bolton Center School	Instructional Supplies	(11.28)
<b>To fund balance of transitional program memberships.</b>				
1000 / 200		Districtwide	Resource Reference Materials	(127.68)
1000 / 200	Bolton High School		Instructional Supplies	127.68
<b>To cover cost of BHS PD.</b>				
2210 / 100		Bolton Center School	Professional Development	(20.00)
2210 / 100	Bolton High School		Professional Development	20.00
<b>To cover mileage and workshop travel costs incurred.</b>				
2210 / 100		Districtwide	Professional Development	(450.00)
2210 / 100	Districtwide		Travel Expense	450.00
<b>To cover cost of professional development at BHS.</b>				
2210 / 100	Bolton High School		Professional Development	250.00
2210 / 100		Districtwide	Professional Development	(250.00)
<b>To cover cost of professional development at BHS.</b>				
2210 / 100		Bolton Center School	Professional Development	(81.20)
2210 / 100	Bolton High School		Professional Development	81.20
<b>To purchase window envelopes for fiscal.</b>				
2510 / 0		Bolton Center School	District Supplies	(114.63)
2510 / 0		Bolton High School	District Supplies	(114.62)
2510 / 0	Districtwide		Other Supplies	229.25
<b>Additional funds needed to purchase window envelopes for fiscal.</b>				
2510 / 0		Districtwide	Technology Supplies	(55.13)
2510 / 0	Districtwide		Other Supplies	55.13
<b>Additional PowerSchool Support due to COVID-19.</b>				
2580 / 0	Districtwide		Professional Services	1,500.00
2580 / 0		Districtwide	Internet	(1,500.00)

**Mask & Gloves COVID-19.**

2600 / 0		Bolton Center School	Electricity	(3,709.00)
2600 / 0	Districtwide		Operation and Maint. Supplies	3,709.00

**Transfer for projected operation supplies and repairs through 6/30/20. [Approved 4/8 BOE Regular meeting].**

2600 / 0		Bolton Center School	Electricity	(11,000.00)
2600 / 0		Bolton High School	Electricity	(11,000.00)
2600 / 0	Bolton Center School		Non-Tech Rep. and Maint.	3,000.00
2600 / 0	Bolton Center School		Operation and Maint. Supplies	8,000.00
2600 / 0	Bolton High School		Non-Tech Rep. and Maint.	3,000.00
2600 / 0	Bolton High School		Operation and Maint. Supplies	8,000.00