

## Regular Finance Committee Meeting

Wednesday, March 8, 2023 6:00 PM

Board of Education Auditorium, 129 Church Street, Bristol, CT 06010

I. Call to Order/Pledge of Allegiance/Meeting Norms	<b>Presenter:</b> Commissioner Tagariello
II. Approval of Minutes	<b>Presenter:</b> Commissioner Tagariello
III. Public Comment	
IV. Update of 22-23 Budget	<b>Presenter:</b> Lynn Boisvert
V. FY24 Budget Presentation to Bristol Board of Finance - Wednesday, March 15, 2023	
VI. Cafeteria Report	<b>Presenter:</b> Lynn Boisvert
VII. State Healthy Food Certification (HFC) National School Lunch Program	
VIII. Appropriation Transfers	<b>Presenter:</b> Lynn Boisvert
IX. Special Education Report	<b>Presenter:</b> Dr. Kimberly Culkin
X. Adjournment	



**BRISTOL BOARD OF EDUCATION  
REGULAR FINANCE COMMITTEE MEETING MINUTES  
Wednesday, February 8, 2023**

The regular meeting of the Bristol Board of Education Finance Committee was held on Wednesday, February 8, 2023, at 6:00 p.m. in Room 36 of the Bristol Board of Education building and via the Zoom meeting platform.

**PRESENT:** Commissioners: Kristen Giantonio (Arrived 6:08), Russell Anderson, Maria Simmons; **ALSO PRESENT:** Lynn Boisvert, Eric Carlson, Dr. Catherine Carbone, Dr. Kimberly Culkin and Dr. Michael Dietter

**EXCUSED:** Commissioner Dante Tagariello

**Call to Order:**

Commissioner Giantonio called the meeting to order at 6:08 p.m.

**Approval of Minutes: January 11, 2023 – Regular Finance Committee Minutes**

**Motion Passed:** with a motion by Russell Anderson and a second by Maria Simmons.

**Public Comment:**

No members of the Public wish to address the committee.

**Update of the 22-23 Budget**

Lynn Boisvert provided the 22-23 Budget Update. The January snapshot for FY23 shows an available balance of \$(3,548,187) This is due to special education and transportation expenses. We continue to reconcile purchase orders wherever possible as student transportation needs change. This month, we will receive the first installment of the Excess Cost grant, which will stabilize Special Education costs. Special Education and transportation for housing-insecure students require continuous monitoring and reconciliation, as expenses tend to be unpredictable. Additionally, we are working to identify areas where we can reduce encumbrances for goods and services that are not urgent. We continue with a budget freeze and will monitor expenditures across all departments.

**Cafeteria Report**

Lynn Boisvert provided the Cafeteria Report. The Cafeteria program is successfully operating with a snapshot balance of 1, 177, 73 dollars as of the end of the month. We served 45,643 breakfasts and 101,896 lunches in January.

### **Appropriations Transfers**

Lynn Boisvert presented the monthly Appropriation Transfers. Transfers totaling \$324,076.51 were made to and from multiple Certified Salary lines at BAIMS to reallocate certified salaries to the proper lines.

### **Special Education Report**

Kim Culkin presented the Special Education Report. As of February 1, 2023, 1748 of 8187 Bristol students are identified as students requiring Special Education programming. This enrollment reflects 21.35% of the total BPS student population. During the month of January 2023, 38 risk assessments were conducted by BPS staff. Additionally, during the month of January, 9 calls were made to 911 for staff and student-related emergencies, and 24 calls to 211 were placed for student assessment. As of February 1, 2023, 119 of our students with disabilities require out-of-district placements at private special education school programs, and have a total of 77 students require special education programming services at other public out-of-district schools, including magnet schools.

### **Addition of New Business to the Agenda to discuss the 2023-2024 Superintendents' Recommended Budget**

Commissioner Giantonio entertained a motion to add New Business to the agenda for Discussion of the 2023-2024 Superintendents' Recommended Budget.

**Motion Passed:** with a motion by Russell Anderson and a second by Maria Simmons.

### **Presentation of the 2023-2024 Superintendents' Recommended Budget**

Mrs. Boisvert gave a brief summary of the presented general fund budget request.

- Bargaining unit obligations for staff currently in place yields a .82% increase, and that's before we consider any other fixed overhead costs or innovations to move the district forward.
- Employee Benefit costs are a driving force in the budget change with a 93% increase in costs. These two areas account for 1.75% of the requested budget increase.
- There is an increase in Utilities, Supplies, and Equipment supporting the actual costs of the new facility
- Contractual increases to transportation costs reflective of our Transportation contract
- Tuition costs reflect increased rates at Magnet and State schools.
- School Supplies & Materials district-wide show a modest increase
- We anticipate \$275K more in revenue over last year
- One new position in the budget at a salary of \$48,058 will support custodial services district-wide.

The Materials, personnel, and resources within the general fund of the Superintendent's Recommended FY 24 budget include: the reallocation of an administrator, teaching positions, paraeducators, and one secretary to align better with redistricting needs, increases in professional services within special education, the reallocation of one FTE custodian from grant-funded sources to the GF, athletic field and plant maintenance additions, and expanded programming include unified sports and esports at BE and BC and monies to replace band uniforms at BE. The total of these additions within the general fund is \$452,932 dollars.

**Presentation of the 2023-2024 Superintendents’ Recommended Budget – cont’d**

Due to our deliberate planning to reallocate and repurpose staff to meet the needs of our students and the strategic use of grant funding our budget proposal mitigates some of the impacts of federal relief funds, builds upon our academic growth, and continues to support the reimagining Bristol Public Schools 2023 plan. The \$127,989,000 budget request is a 2.94% increase over the prior year. With US inflation running at 6 percent, we believe that this is a fiscally responsible budget request.

**Approval of Superintendent’s Budget**

It is recommended that the Board of Education Finance Sub-Committee accept and approve the Superintendent’s Recommended Budget for the 2023-24 school year in the amount of \$127,989,000 which represents a 2.94% increase to the current operating budget and forward to the full Board for discussion and possible action at the next Regular scheduled meeting of the Bristol Board of Education on March 1, 2023.

**Motion Passed:** with a motion by Russell Anderson and a second by Maria Simmons.

The presentation to the City will take place in late March. Dr. Carbone shared information regarding the Alliance Grant and reviewed the next steps and the budget approval process.

**Adjournment**

With no other business before the committee, the meeting was adjourned. (6:32 p.m.)

Respectfully Submitted:

Susan Everett



Recording Secretary

Bristol Board of Education

Character Code	2022	Actual	2023 Budget	2023 Revised Budget	YTD Expended	Encumbrances	Available Budget	% of Budget Used
01 - GENERAL CONTROL		2,635,984	2,584,161	2,579,161	1,637,746	907,959	33,456	98.7%
02 - INSTRUCTION		48,172,394	50,813,106	50,852,251	26,265,281	22,973,615	1,613,355	96.8%
03 - TRANSPORTATION		4,617,257	5,479,459	5,478,309	2,962,102	2,581,225	-65,017	101.2%
04 - OPERATION OF PLANT		7,170,148	7,519,135	7,519,135	5,315,353	2,402,500	-198,718	102.6%
05 - MAINTENANCE OF PLANT		2,975,274	2,739,023	2,739,023	1,961,172	922,158	-144,307	105.3%
06 - BENEFITS & FIXED		20,829,463	19,386,004	19,386,004	18,465,799	104,346	815,859	95.8%
07 - ATHLETICS & STUDENT		2,029,806	2,148,087	2,144,351	1,358,969	111,372	674,010	68.6%
08 - CAPITAL & TECHNOLOGY		2,078,803	2,448,576	2,468,751	1,558,663	428,229	481,859	80.5%
10 - TUITION		1,007,231	990,000	990,000	1,141,718	6,823	-158,541	116.0%
50 - SALARIES/WORK COMP		0	0	0	570	0	-570	--
58 - OTHER/MISCELLANEOUS/ANTICIPATED REVENUE		-3,810,128	-4,174,544	-4,174,544	-1,984,489	0	-2,190,055	47.5%
<b>Total</b>		<b>87,706,232</b>	<b>89,933,007</b>	<b>89,982,441</b>	<b>58,682,885</b>	<b>30,438,227</b>	<b>861,330</b>	<b>99.0%</b>
<b>Special Education Breakdown</b>								
Special Education		13,486,191	13,415,888	13,543,797	7,890,789	7,265,176	-1,612,168	111.9%
Preschool		953,272	945,817	945,817	532,781	517,306	-104,269	111.0%
Summer School		147,630	199,600	193,291	116,880	0	76,411	60.5%
Psychological Services		1,627,708	1,615,681	1,566,247	729,473	742,392	94,382	94.0%
Speech Pathology		1,153,832	1,596,457	1,474,857	667,460	595,968	211,429	85.7%
Transportation		4,616,987	5,693,550	5,693,550	2,895,217	3,005,256	-206,923	103.6%
Magnet School Tuitions		312,235	400,000	400,000	25,667	677,536	-303,203	175.8%
Public School Tuitions		2,443,503	1,953,000	1,953,000	1,422,985	777,261	-247,246	112.7%
Private Facility Tuitions		8,800,730	8,575,000	8,575,000	6,043,210	3,652,251	-1,120,462	113.1%
<b>09 - SPECIAL EDUCATION TOTAL</b>		<b>33,542,088</b>	<b>34,394,993</b>	<b>34,345,559</b>	<b>20,324,460</b>	<b>17,233,147</b>	<b>-3,212,048</b>	<b>109.4%</b>
<b>TOTAL OPERATING BUDGET</b>		<b>121,248,320</b>	<b>124,328,000</b>	<b>124,328,000</b>	<b>79,007,345</b>	<b>47,671,374</b>	<b>-2,350,719</b>	<b>102.0%</b>
<b>REVENUE SOURCES:</b>								
Rentals	\$	(16,001.25)						
Tuitions	\$	(31,431.38)						
Medicaid	\$	(187,062.35)						
Excess Cost	\$	(1,749,994.00)						
<b>Total Revenue Anticipated, YTD:</b>	<b>\$</b>	<b>(1,984,488.98)</b>						
							<b>CURRENT OPERATING BUDGET AFTER REVENUE:</b>	
								<b>-\$2,350,719</b>

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>01 GENERAL CONTROL</b>							
511001 SUPERINTENDENT/DEPUTY SALARI	416,063	0	416,063	262,326.89	178,173.11	-24,437.00	105.9%
511021 SUPERVISOR SALARIES - GENERA	351,183	0	351,183	213,478.47	133,046.48	4,658.05	98.7%
512001 CENTRAL ADMIN SALARIES - GEN	93,995	27,000	120,995	73,262.28	46,952.45	780.27	99.4%
512021 SECRETARY SALARIES - GENERAL	686,835	-27,000	659,835	412,262.33	251,953.16	-4,380.49	100.7%
532301 PROF SERVICES - OTHER - GEN	50,000	0	50,000	31,853.78	1,536.22	16,610.00	66.8%
533011 OTHER PROF/TECH - GENERAL	133,300	5,000	138,300	87,765.68	26,175.82	24,358.50	82.4%
544401 RENTS & LEASES - GENERAL	340,000	0	340,000	257,127.38	117,872.62	-35,000.00	110.3%
553001 TELEPHONE - GENERAL	180,000	0	180,000	102,330.08	83,123.92	-5,454.00	103.0%
553101 POSTAGE - GENERAL	87,000	0	87,000	61,961.32	3,551.96	21,486.72	75.3%
555001 PRINTING & BINDING - GENERAL	14,200	0	14,200	8,687.60	682.40	4,830.00	66.0%
558001 STAFF TRANSPORT - GENERAL	26,250	-1,250	25,000	15,869.06	.00	9,130.94	63.5%
559001 OTHER PURCHASED SERVICES - G	28,000	-10,000	18,000	3,749.46	2,639.00	11,611.54	35.5%
561201 ADMIN SUPPLIES - GENERAL	22,000	0	22,000	5,589.08	3,173.91	13,237.01	39.8%
569001 OFFICE SUPPLIES - GENERAL	120,700	1,232	121,932	84,566.73	59,077.79	-21,712.52	117.8%
581161 MEMBERSHIPS - STAFF - GEN	8,635	18	8,653	7,781.94	.00	871.06	89.9%
581171 MEMBERSHIPS - DIST - GENERAL	26,000	0	26,000	9,134.20	.00	16,865.80	35.1%
TOTAL GENERAL CONTROL	2,584,161	-5,000	2,579,161	1,637,746.28	907,958.84	33,455.88	98.7%

**02 INSTRUCTION**

511012 PRINCIPAL SALARIES	3,201,845	0	3,201,845	2,037,015.90	1,159,994.35	4,834.75	99.8%
511022 SUPERVISOR SALARIES - INSTRU	1,168,037	0	1,168,037	684,947.01	474,202.50	8,887.49	99.2%
511092 SUMMER SCHOOL SALARIES	45,664	0	45,664	.00	.00	45,664.00	.0%
511102 TEACHER SALARIES - INSTRUCT	37,901,770	-25,000	37,876,770	18,787,054.71	18,367,775.97	721,939.32	98.1%
511142 GUIDANCE COUNSELOR SALARIES	2,148,530	0	2,148,530	1,038,590.27	977,709.66	132,230.07	93.8%
511152 LIBRARY MEDIA SALARIES - INS	489,564	0	489,564	252,039.33	254,978.64	-17,453.97	103.6%
511162 SUBSTITUTE TEACHER SALARIES	830,000	0	830,000	652,565.59	.00	177,434.41	78.6%
511172 INTERN/TUTOR SALARIES - INST	210,646	0	210,646	52,719.77	8,881.38	149,044.85	29.2%
511182 NON CERT INSTRUCTION SALARIE	0	65,000	65,000	31,663.51	33,336.49	.00	100.0%
511192 CO-CURRICULAR STIPENDS - INS	152,903	-460	152,443	43,294.66	.00	109,148.27	28.4%
512022 SECRETARY SALARIES - INSTRUC	2,318,259	0	2,318,259	1,347,287.94	943,613.64	27,357.42	98.8%
512032 SUBSTITUTE SECRETARY SALARIE	10,000	0	10,000	25,878.06	.00	-15,878.06	258.8%
512072 PARA SALARIES - INSTRUCTION	815,447	0	815,447	463,691.52	430,784.77	-79,029.29	109.7%
512082 INTERVENTION SPECIALISTS	223,870	0	223,870	106,779.06	100,913.37	16,177.57	92.8%
532202 PROF ED SERVICES - INSTRUCTI	199,357	-11,107	188,250	39,450.11	18,103.25	130,696.29	30.6%
532302 PROF SERVICES - OTHER - INST	25,750	-1,044	24,706	8,336.26	4,913.74	11,456.10	53.6%
532402 FIELD TRIPS/ADMISSION - INST	24,006	1,050	25,056	1,335.90	3,645.90	20,074.20	19.9%

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
533012 OTHER PROF/TECH - INSTRUCTIO	540	220	760	360.00	.00	400.00	47.4%
543002 REPAIRS & MAINT - INSTRUCTIO	23,350	-4,950	18,400	3,409.07	3,261.59	11,729.34	36.3%
544402 RENTS & LEASES - INSTRUCTION	80,475	0	80,475	48,962.29	38,335.17	-6,822.46	108.5%
553102 POSTAGE - INSTRUCTION	1,250	40	1,290	796.00	494.00	.00	100.0%
553302 SOFTWARE/LICENSES - INSTRUCT	42,032	-2,935	39,097	15,185.31	1,648.48	22,263.21	43.1%
555002 PRINTING & BINDING - INSTRUC	50,090	-2,212	47,878	34,317.75	6,216.31	7,343.94	84.7%
558002 STAFF TRANSPORT - INSTRUCTIO	12,300	551	12,851	7,869.50	2,330.00	2,651.17	79.4%
559002 OTHER PURCHASED SERVICES - I	1,000	0	1,000	.00	.00	1,000.00	.0%
561102 INSTRUCT SUPPLIES - INSTRUCT	530,839	48,030	578,869	393,613.40	110,405.00	74,850.53	87.1%
561202 ADMIN SUPPLIES - INSTRUCTION	9,665	2,676	12,341	5,366.59	708.63	6,265.78	49.2%
561502 COMP MEDIA SUPPLIES - INSTRU	200	-200	0	.00	.00	.00	.0%
564102 TEXTBOOKS - INSTRUCTION	38,694	4,661	43,355	27,920.18	4,387.20	11,047.29	74.5%
564112 REPLACEMENT TEXTBOOKS	4,100	-3,520	580	.00	.00	579.77	.0%
564202 LIB BOOKS/MAG SUBS - INSTR	91,335	-26,487	64,848	51,952.26	11,826.34	1,069.22	98.4%
565002 STUDENT RECOGNITION - INSTRU	7,573	0	7,573	2,643.14	1,868.49	3,061.73	59.6%
569002 OFFICE SUPPLIES - INSTRUCTION	77,070	6,302	83,372	52,031.23	11,285.96	20,054.53	75.9%
573002 EQUIPMENT - INSTRUCTION	23,900	-13,400	10,500	9,285.15	.00	1,214.85	88.4%
581162 MEMBERSHIPS - STAFF - INSTRU	15,981	-318	15,663	14,386.57	.00	1,276.43	91.9%
581172 MEMBERSHIPS - DIST - INSTRUC	37,064	2,250	39,314	24,533.00	1,994.59	12,786.00	67.5%
<b>TOTAL INSTRUCTION</b>	<b>50,813,106</b>	<b>39,145</b>	<b>50,852,251</b>	<b>26,265,281.04</b>	<b>22,973,615.42</b>	<b>1,613,354.39</b>	<b>96.8%</b>

03 TRANSPORTATION

512043 TRANSPORTATION SALARIES	74,439	0	74,439	50,840.01	35,017.07	-11,418.08	115.3%
533013 OTHER PROF/TECH - TRANSPORT	240,000	0	240,000	170,929.72	114,547.28	-45,477.00	118.9%
551003 REGULAR PUPIL TRANSPORTATION	3,428,240	0	3,428,240	1,691,147.03	1,576,611.61	160,481.36	95.3%
551203 IN TOWN TRANSPORT - VOTECH	28,265	0	28,265	24,155.04	7,984.21	-3,874.25	113.7%
551303 PRIVATE SCHOOL TRANSPORT	403,895	100,000	503,895	342,946.74	276,145.76	-115,197.50	122.9%
551403 OUT OF TOWN TRANSPORT - VOTE	269,270	0	269,270	139,838.16	130,912.34	-1,480.50	100.5%
551503 OUT OF TOWN TRANSPORT - VOAG	124,130	0	124,130	64,463.32	58,977.08	689.60	99.4%
551703 FIELD TRIPS - INSTRUCTION	30,345	-1,150	29,195	8,189.21	3,078.92	17,926.87	38.6%
551813 HOMELESS IN-TOWN SPED	25,000	0	25,000	9,753.75	7,560.25	7,686.00	69.3%
551823 HOMELESS IN-TOWN REG	30,000	0	30,000	46,181.50	189,176.00	-205,357.50	784.5%
551833 HOMELESS OUT OF TOWN SPED	50,000	0	50,000	1,096.95	.00	48,903.05	2.2%
551843 HOMELESS OUT OF TOWN REG	150,000	0	150,000	29,182.85	35,379.90	85,437.25	43.0%
551903 ATHLETIC TRANSPORTATION	273,440	-100,000	173,440	72,719.30	106,747.84	-6,027.14	103.5%
555003 PRINTING & BINDING - TRANSP	650	0	650	.00	.00	650.00	.0%
562703 GASOLINE PUPIL TRANSPORTATIO	350,000	0	350,000	310,287.99	39,086.42	625.59	99.8%
569003 OFFICE SUPPLIES - TRANSPORT	1,435	0	1,435	.00	.00	1,435.00	.0%
581173 MEMBERSHIPS - DIST - TRANSP	350	0	350	370.00	.00	-20.00	105.7%
<b>TOTAL TRANSPORTATION</b>	<b>5,479,459</b>	<b>-1,150</b>	<b>5,478,309</b>	<b>2,962,101.57</b>	<b>2,581,224.68</b>	<b>-65,017.25</b>	<b>101.2%</b>

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08

04	OPERATION OF PLANT	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<b>04 OPERATION OF PLANT</b>								
512064	CUSTODIAN SALARIES - PLANT	3,292,577	-22,000	3,270,577	1,933,417.04	1,309,573.87	27,586.09	99.2%
512264	SUBSTITUTE CUSTODIANS	50,000	0	50,000	12,915.00	.00	37,085.00	25.8%
515104	OVERTIME - OPERATION	100,000	22,000	122,000	137,058.16	.00	-15,058.16	112.3%
515114	OVERTIME - BUILDING RENTAL	50,000	0	50,000	10,588.85	.00	39,411.15	21.2%
541014	ELECTRICITY	1,719,800	0	1,719,800	1,157,019.13	637,780.87	-75,000.00	104.4%
541024	NATURAL GAS	541,700	0	541,700	355,529.51	221,170.49	-35,000.00	106.5%
541034	HEATING FUEL	311,200	0	311,200	334,016.15	120,337.60	-143,153.75	146.0%
541104	WATER & SEWER CHARGES	120,000	0	120,000	72,346.46	47,653.54	.00	100.0%
543004	REPAIRS & MAINT - OPERATION	145,000	0	145,000	115,435.81	20,682.39	8,881.80	93.9%
552004	PROPERTY INSURANCE	269,200	0	269,200	294,529.68	.00	-25,329.68	109.4%
552104	LIABILITY INSURANCE - PLANT	485,385	0	485,385	508,156.44	.00	-22,771.44	104.7%
561304	CUSTODIAN SUPPLIES	323,800	0	323,800	367,699.16	45,067.55	-88,966.71	127.5%
573004	EQUIPMENT - OPERATION	110,473	0	110,473	16,641.63	234.04	93,597.33	15.3%
	TOTAL OPERATION OF PLANT	7,519,135	0	7,519,135	5,315,353.02	2,402,500.35	-198,718.37	102.6%

<b>05 MAINTENANCE OF PLANT</b>								
512005	CENTRAL ADMIN SALARIES - MAI	252,609	0	252,609	209,656.87	118,931.28	-75,979.15	130.1%
512025	SECRETARY SALARIES - MAINT	117,080	0	117,080	80,914.05	52,424.27	-16,258.32	113.9%
512055	MAINTENANCE SALARIES	868,047	0	868,047	505,809.10	383,747.01	-21,509.11	102.5%
515105	OVERTIME - MAINTENANCE	15,000	0	15,000	28,666.48	.00	-13,666.48	191.1%
533015	OTHER PROF/TECH - MAINTENANC	92,172	0	92,172	20,753.88	13,846.12	57,572.00	37.5%
543005	REPAIRS & MAINT - MAINTENANC	593,500	0	593,500	649,531.21	179,865.81	-235,897.02	139.7%
543505	FIELD MAINT - PLANT	130,250	0	130,250	73,156.07	46,800.25	10,293.68	92.1%
555005	PRINTING & BINDING - SECURIT	5,000	0	5,000	4,474.96	679.84	-154.80	103.1%
561405	MAINTENANCE SUPPLIES - PLANT	395,000	-19,645	375,355	256,019.05	114,815.31	4,520.64	98.8%
569005	OFFICE SUPPLIES - MAINTENANC	250	0	250	158.74	91.26	.00	100.0%
573005	EQUIPMENT - MAINTENANCE	105,645	19,645	125,290	20,490.00	.00	104,800.00	16.4%
573405	BUILDING & SITE IMPROVEMENTS	109,470	0	109,470	79,752.48	9,150.00	20,567.52	81.2%
581175	MEMBERSHIPS - DIST - PLANT	30,000	0	30,000	30,015.57	140.00	-155.57	100.5%
581205	VANDALISM	25,000	0	25,000	1,774.00	1,666.60	21,559.40	13.8%
	TOTAL MAINTENANCE OF PLANT	2,739,023	0	2,739,023	1,961,172.46	922,157.75	-144,307.21	105.3%

06 BENEFITS & FIXED

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08

06	BENEFITS & FIXED	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
520006	EMPLOYEE BENEFITS	20,390	0	20,390	20,390.00	.00	.00	100.0%
520106	LIFE INSURANCE	95,000	0	95,000	45,067.27	49,932.73	.00	100.0%
520306	MEDICAL/PRESCRIPTION	14,130,021	0	14,130,021	14,130,021.00	.00	.00	100.0%
520316	DENTAL	543,670	0	543,670	543,670.00	.00	.00	100.0%
520326	MEDICAL/PRESCRIPTION - RETIR	1,056,973	0	1,056,973	1,056,974.00	.00	-1.00	100.0%
520406	WORKERS COMPENSATION	1,057,300	0	1,057,300	1,057,300.00	.00	.00	100.0%
520506	SHORT TERM DISABILITY	39,450	0	39,450	20,039.69	9,960.31	9,450.00	76.0%
520516	LONG TERM DISABILITY	16,200	0	16,200	10,718.70	5,481.30	.00	100.0%
520706	SOCIAL SECURITY	960,000	0	960,000	676,569.38	.00	283,430.62	70.5%
520756	MEDICARE	995,000	0	995,000	621,253.69	.00	373,746.31	62.4%
520806	EMPLOYEE ASSISTANCE PROGRAM	25,000	0	25,000	23,790.00	.00	1,210.00	95.2%
521006	SEVERANCE PAY	350,000	0	350,000	196,333.89	.00	153,666.11	56.1%
521106	EDUCATION REIMBURSEMENT	10,000	0	10,000	13,145.00	.00	-3,145.00	131.5%
521206	UNEMPLOYMENT INSURANCE	87,000	0	87,000	48,028.50	38,971.50	.00	100.0%
521306	BOOTS ALLOWANCE EMPLOYEE BEN	0	0	0	2,498.06	.00	-2,498.06	100.0%
	TOTAL BENEFITS & FIXED	19,386,004	0	19,386,004	18,465,799.18	104,345.84	815,858.98	95.8%

07 ATHLETICS & STUDENT

511027	SUPERVISOR SALARIES - ATHLET	214,535	0	214,535	124,084.59	29,780.16	60,670.25	71.7%
511187	COACHING STIPENDS	833,458	0	833,458	557,551.75	.00	275,906.25	66.9%
511197	CO-CURRICULAR STIPENDS - SA	457,000	0	457,000	246,904.33	.00	210,095.67	54.0%
512027	SECRETARY SALARIES - ATHLETI	21,921	0	21,921	13,352.03	8,768.01	-199.04	100.9%
532207	PROF ED SERVICES - ATHLETICS	455	0	455	.00	.00	455.00	.0%
532307	PROF SERVICES - OTHER - ATHL	98,560	0	98,560	52,977.12	27,713.00	17,869.88	81.9%
532407	FIELD TRIPS/ADMISSION - SA	0	250	250	.00	225.00	25.00	90.0%
532607	ATHLETIC OFFICIALS	137,768	0	137,768	101,050.00	.00	36,718.00	73.3%
543507	FIELD MAINT - ATHLETICS	4,500	0	4,500	.00	.00	4,500.00	.0%
544407	RENTS & LEASES - ATHLETICS	12,111	90	12,201	5,250.69	6,249.31	701.04	94.3%
552107	LIABILITY INSURANCE - ATHLET	187,118	-22,418	164,700	164,700.00	.00	.00	100.0%
555017	PRINTING & BINDING - SA	4,650	-500	4,150	1,130.40	1,082.00	1,937.60	53.3%
558007	STAFF TRANSPORT - ATHLETICS	1,625	0	1,625	.00	.00	1,625.00	.0%
561107	INSTRUCT SUPPLIES - SA	24,890	-376	24,514	15,520.40	1,825.00	7,168.75	70.8%
561507	COMP MEDIA SUPPLIES - ATHLET	5,909	-5,909	0	.00	.00	.00	.0%
565007	STUDENT RECOGNITION - SA	31,414	1,269	32,683	8,304.67	8,606.95	15,771.34	51.7%
569007	OFFICE SUPPLIES - ATHLETICS	800	0	800	.00	.00	800.00	.0%
569017	OFFICE SUPPLIES - SA	300	0	300	173.06	26.94	100.00	66.7%
569307	ATHLETIC SUPPLIES	99,000	24,238	123,238	63,485.98	27,095.19	32,656.83	73.5%
573007	EQUIPMENT - ATHLETICS	2,400	0	2,400	.00	.00	2,400.00	.0%
581177	MEMBERSHIPS - DIST - ATHLETI	7,080	-380	6,700	4,010.00	.00	2,690.00	59.9%
581187	MEMBERSHIPS - DIST - SA	2,593	0	2,593	474.00	.00	2,119.00	18.3%

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08							
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL ATHLETICS & STUDENT	2,148,087	-3,736	2,144,351	1,358,969.02	111,371.56	674,010.57	68.6%
<b>08 CAPITAL &amp; TECHNOLOGY</b>							
512028 SECRETARY SALARIES - TECH	54,801	0	54,801	36,594.41	21,920.05	-3,713.46	106.8%
513008 TECH SALARIES	664,426	0	664,426	401,028.33	266,249.47	-2,851.80	100.4%
515108 OVERTIME - TECHNOLOGY	5,000	0	5,000	6,387.77	.00	-1,387.77	127.8%
533018 OTHER PROF/TECH - CAPITAL/TE	107,951	0	107,951	25,311.94	20,308.00	62,331.06	42.3%
543008 REPAIRS & MAINT - TECH	131,069	600	131,669	79,462.57	9,515.00	42,691.43	67.6%
544408 RENTS & LEASES - TECH	785,835	0	785,835	519,027.04	99,357.51	167,450.45	78.7%
553308 SOFTWARE/LICENSES - TECH	545,729	29,175	574,904	474,555.29	244.62	100,104.31	82.6%
561408 MAINTENANCE SUPPLIES - TECH	45,750	0	45,750	15,268.45	9,661.72	20,819.83	54.5%
564208 LIB BOOKS/MAG SUBS - TECH	11,000	-9,600	1,400	.00	.00	1,400.00	.0%
569008 OFFICE SUPPLIES - TECH	4,815	0	4,815	1,027.03	972.97	2,815.00	41.5%
573008 EQUIPMENT - TECHNOLOGY	91,300	0	91,300	.00	.00	91,300.00	.0%
581178 MEMBERSHIPS - DIST - TECH	900	0	900	.00	.00	900.00	.0%
TOTAL CAPITAL & TECHNOLOGY	2,448,576	20,175	2,468,751	1,558,662.83	428,229.34	481,859.05	80.5%
<b>09 SPECIAL EDUCATION</b>							
511029 SUPERVISOR SALARIES - SPED	812,961	0	812,961	555,465.49	348,175.02	-90,679.51	111.2%
511109 TEACHER SALARIES - SPED	6,793,318	0	6,793,318	3,232,191.28	3,192,401.10	368,725.62	94.6%
511129 PSYCHOLOGIST SALARIES	1,608,281	-40,000	1,568,281	731,719.59	742,391.69	94,169.72	94.0%
511139 SPEECH CLINICIAN SALARIES	1,412,401	0	1,412,401	630,017.63	646,266.18	136,117.19	90.4%
511179 INTERN/TUTOR SALARIES - SPED	130,000	-25,000	105,000	68,506.09	17,134.72	19,359.19	81.6%
511199 CO-CURRICULAR STIPENDS - SPE	0	0	0	-545.02	.00	545.02	100.0%
512029 SECRETARY SALARIES - SPED	279,100	0	279,100	154,278.76	133,887.78	-9,066.54	103.2%
512079 PARA SALARIES - SPED	3,943,740	0	3,943,740	1,949,677.83	1,909,432.00	84,630.17	97.9%
512089 CLINICAL SUPPORT SPECIALIST-	0	0	0	430.51	.00	-430.51	100.0%
512099 OT/PT SALARIES	601,910	0	601,910	275,810.24	293,168.55	32,931.21	94.5%
512279 SUBSTITUTE PARA SALARIES	200,000	0	200,000	396,951.24	24,106.48	-221,057.72	210.5%
532209 PROF ED SERVICES - SPED	4,500	500	5,000	1,000.00	.00	4,000.00	20.0%
532309 PROF SERVICES - OTHER - SPED	1,754,541	18,691	1,773,232	1,854,982.36	1,709,030.95	-1,790,781.68	201.0%
532409 FIELD TRIPS/ADMISSION - SPED	2,700	-500	2,200	.00	.00	2,200.00	.0%
533019 OTHER PROF/TECH - SPED	105,000	6,309	111,309	26,769.72	84,230.28	309.37	99.7%
543009 REPAIRS & MAINT - SPED	2,000	0	2,000	.00	.00	2,000.00	.0%
544409 RENTS & LEASES - SPED	12,000	0	12,000	2,590.70	16,569.09	-7,159.79	159.7%
551109 IN TOWN TRANSPORT - SPED	2,875,620	0	2,875,620	1,478,706.14	1,348,976.73	47,937.13	98.3%
551609 OUT OF TOWN TRANSPORT - SPED	2,812,930	0	2,812,930	1,416,510.82	1,655,942.90	-259,523.72	109.2%

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
551709 FIELD TRIPS - SPED	5,000	0	5,000	.00	336.54	4,663.46	6.7%
556009 DISTRICT PLACED TUITION - SP	10,478,000	0	10,478,000	7,326,109.20	4,915,808.14	-1,763,917.34	116.8%
556109 STATE PLACED TUITION - SPED	450,000	0	450,000	165,752.39	191,240.75	93,006.86	79.3%
561109 INSTRUCT SUPPLIES - SPED	76,700	-7,234	69,466	42,270.71	1,402.15	25,792.92	62.9%
561509 COMP MEDIA SUPPLIES - SPED	5,000	0	5,000	.00	.00	5,000.00	.0%
564109 TEXTBOOKS - SPED	200	0	200	.00	.00	200.00	.0%
569009 OFFICE SUPPLIES - SPED	8,000	0	8,000	2,081.39	1,618.61	4,300.00	46.3%
573009 EQUIPMENT - SPED	19,200	-2,200	17,000	12,933.29	1,027.41	3,039.30	82.1%
581169 MEMBERSHIPS - STAFF - SPED	620	1,021	1,641	.00	.00	1,641.00	.0%
581179 MEMBERSHIPS - DIST - SPED	1,271	-1,021	250	250.00	.00	.00	100.0%
<b>TOTAL SPECIAL EDUCATION</b>	<b>34,394,993</b>	<b>-49,434</b>	<b>34,345,559</b>	<b>20,324,460.36</b>	<b>17,233,147.07</b>	<b>-3,212,048.65</b>	<b>109.4%</b>
<b>10 TUITION</b>							
556000 DISTRICT PLACED TUITION - RE	950,000	0	950,000	1,141,718.04	6,823.00	-198,541.04	120.9%
556100 STATE PLACED TUITION - REG	40,000	0	40,000	.00	.00	40,000.00	.0%
<b>TOTAL TUITION</b>	<b>990,000</b>	<b>0</b>	<b>990,000</b>	<b>1,141,718.04</b>	<b>6,823.00</b>	<b>-158,541.04</b>	<b>116.0%</b>
<b>50 SALARIES</b>							
518000 WORKERS' COMP SALARY	0	0	0	570.05	.00	-570.05	100.0%
<b>TOTAL SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>570.05</b>	<b>.00</b>	<b>-570.05</b>	<b>100.0%</b>
<b>52 BENEFITS</b>							
591516 TRANSFER OUT INT SERV (HEALT	0	-15,751,055	-15,751,055	-15,751,055.00	.00	.00	100.0%
591517 TRANSFER OUT INT SERV (W/C)	0	-1,057,300	-1,057,300	-1,057,300.00	.00	.00	100.0%
<b>TOTAL BENEFITS</b>	<b>0</b>	<b>-16,808,355</b>	<b>-16,808,355</b>	<b>-16,808,355.00</b>	<b>.00</b>	<b>.00</b>	<b>100.0%</b>
<b>58 OTHER/MISCELLANEOUS</b>							
580100 ANTICIPATED REVENUE - RENTAL	-15,000	0	-15,000	-16,001.25	.00	1,001.25	106.7%

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

FOR 2023 08								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
580200 ANTICIPATED REVENUE - TUITIO	-157,979	0	-157,979	-31,431.38	.00	-126,547.62	19.9%	
580300 ANTICIPATED REVENUE - MEDICA	-400,000	0	-400,000	-187,062.35	.00	-212,937.65	46.8%	
580400 ANTICIPATED REVENUE - EX COS	-3,601,565	0	-3,601,565	.00	.00	-3,601,565.00	.0%	
TOTAL OTHER/MISCELLANEOUS	-4,174,544	0	-4,174,544	-234,494.98	.00	-3,940,049.02	5.6%	
GRAND TOTAL	124,328,000	-16,808,355	107,519,645	63,948,983.87	47,671,373.85	-4,100,712.72	103.8%	

\*\* END OF REPORT - Generated by Lynn Boisvert \*\*

YEAR-TO-DATE BUDGET REPORT BY 10/5/11

REPORT OPTIONS

Sequence	Field #	Total	Page Break
Sequence 1	10	Y	N
Sequence 2	11	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:  
YEAR-TO-DATE BUDGET REPORT BY 10/5/11

Includes accounts exceeding 0% of budget.  
 Print totals only: Y  
 Print Full or Short description: S  
 Print full GL account: N  
 Format type: 1  
 Double space: N  
 Suppress zero bal accts: Y  
 Include requisition amount: N  
 Print Revenues-Version headings: N  
 Print revenue as credit: Y  
 Print revenue budgets as zero: N  
 Include Fund Balance: N  
 Print journal detail: N  
 From Yr/Per: 2023/ 1  
 To Yr/Per: 2023/ 8  
 Include budget entries: Y  
 Incl encumb/liq entries: Y  
 Sort by JE # or PO #: J  
 Detail format option: 1  
 Include additional JE comments: N  
 Multiyear view: D  
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2023/ 8  
 Print MTD Version: N  
 Roll projects to object: N  
 Carry forward code: 1

Find Criteria	
Field Name	Field Value
Org	A*
Object	
Project	
Rollup code	
Account type	
Account status	

## FOOD SERVICE SUMMARY

DESCRIPTOR	19-20	20-21	21-22	22-23	Snapshot 02/28/23
	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD
<b>INCOME:</b>					
CASH SALES INCOME	226,882	5,664	21,891	12,000	14,930
FEDERAL REIMBURSEMENT	2,573,652	2,442,791	5,125,546	3,647,700	2,835,515
STATE REIMBURSEMENT	152,129	153,351	280,241	153,351	141,204
STATE REIMBURSEMENT Fresh Fruits & Vegetables Grant					35,388
COVID REIMBURSEMENT	0	44,931	0	0	--
INTEREST INCOME	0	0	0	0	--
OTHER INCOME	13,385	5,078	13,547	15,000	15,648
<b>TOTAL INCOME</b>	<b>2,966,048</b>	<b>2,651,815</b>	<b>5,441,224</b>	<b>3,828,050</b>	<b>3,042,686</b>
<b>EXPENDITURES:</b>					
FOOD	1,438,842	1,174,433	2,384,531	1,566,645	1,456,413
INVENTORY ADJUSTMENT	26,614				
LABOR	1,407,834	1,315,363	1,445,434	1,515,795	891,583
SUBSTITUTES	18,793	18,496	51,272	35,000	35,959
INSURANCE BENEFITS	253,115	235,104	286,600	277,130	166,278
F.I.C.A.	106,057	100,927	105,782	104,000	68,439
PURCHASED SERVICES & SUPPLIES	108,164	52,161	151,397	195,000	156,518
CAPITAL OUTLAY	0	0	0	94,480	118,333
COMPUTER LEASE	12,590	19,203	12,273	20,000	15,942
OTHER EXPENSE	12,243	17,359	16,195	20,000	29,294
<b>TOTAL EXPENSES</b>	<b>3,384,252</b>	<b>2,933,046</b>	<b>4,453,484</b>	<b>3,828,050</b>	<b>2,938,758</b>
<b>Carryover Balance</b>	0				<b>987,740</b>
<b>NET PROFIT OR LOSS YTD</b>	<b>(418,205)</b>	<b>(281,231)</b>	987,740	0	<b>103,928</b>
<b>TOTAL BALANCE AVAILABLE</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,091,668</b>

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2023	08	26	BUA	02/02/2023	02/02/2023	ATHLETICS	JodiBond	1	N	Hist	2023	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	A3003210	581177					FOR SPRING SUPPLIES			380.00		
2	A4003210	552107					MEMBERSHIPS - DIST - ATHLETICS				22,418.00	
3	A3003210	569307					FOR SPRING SUPPLIES					
							LIABILITY INSURANCE - ATHLETIC		22,798.00			
							FOR SPRING SUPPLIES					
							ATHLETIC SUPPLIES					
** JOURNAL TOTAL									0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2023	08	192	BUA	02/16/2023	02/16/2023	MUSIC	JodiBond	1	N	Hist	2023	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	A4001112	569002					INCREASE CMEA FOR STUDENT				1,000.00	
2	A4001112	581172					OFFICE SUPPLIES - INSTRUCTION					
							INCREASE CMEA FOR STUDENT		1,000.00			
							MEMBERSHIPS - DIST - INSTRUCT					
** JOURNAL TOTAL									0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2023	08	197	BUA	02/16/2023	02/16/2023	EDGE	JodiBond	1	N	Hist	2023	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT	OB	
							ACCOUNT DESCRIPTION					
1	A3102190	532202					COLLEGE BOARD MEMBERSHIP				200.00	
2	A3202190	532202					PROF ED SERVICES - INSTRUCTION					
3	A4002190	581172					COLLEGE BOARD MEMBERSHIP				200.00	
							PROF ED SERVICES - INSTRUCTION					
							COLLEGE BOARD MEMBERSHIP		400.00			
							MEMBERSHIPS - DIST - INSTRUCT					
** JOURNAL TOTAL									0.00	0.00		

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2023	08	205	BUA	02/16/2023	02/16/2023	EDGE	JodiBond	1	N	Hist	2023			
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION														
1	A1502225	569002					EDGEWOOD SIGNS						500.00	
2	A1503200	565007					OFFICE SUPPLIES - INSTRUCTION							
							EDGEWOOD SIGNS					500.00		
							STUDENT RECOGNITION - SA							
** JOURNAL TOTAL											0.00	0.00		

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE		
2023	08	231	BUA	02/21/2023	02/21/2023	SPED	JodiBond	1	N	Hist	2023			
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION					DEBIT	CREDIT	OB
ACCOUNT DESCRIPTION														
1	A1202150	532309					RE-APPROPRIATE TO DW						20,800.00	
2	A1302150	532309					PROF SERVICES - OTHER - SPED						1,800.00	
3	A1502150	532309					RE-APPROPRIATE TO DW						5,000.00	
4	A1602150	532309					PROF SERVICES - OTHER - SPED							
5	A1902150	532309					RE-APPROPRIATE TO DW						48,000.00	
6	A2202150	532309					PROF SERVICES - OTHER - SPED						15,000.00	
7	A2302150	532309					RE-APPROPRIATE TO DW						10,000.00	
8	A3102150	532309					PROF SERVICES - OTHER - SPED						110,000.00	
9	A3202150	532309					RE-APPROPRIATE TO DW						15,000.00	
10	A8102150	532309					PROF SERVICES - OTHER - SPED						13,000.00	
11	A8202150	532309					RE-APPROPRIATE TO DW						30,000.00	
12	A4001200	532309					PROF SERVICES - OTHER - SPED					121,600.00		
13	A4002150	532309					RE-APPROPRIATE TO DW					195,000.00		
							PROF SERVICES - OTHER - SPED							
** JOURNAL TOTAL											0.00	0.00		

JOURNAL INQUIRY

YEAR	PER	JOURNAL	SRC	EFF DATE	ENT DATE	JNL	DESC	CLERK	ENTITY	AUTO-REV	STATUS	BUD YEAR	JNL TYPE
2023	08	246	BUA	02/22/2023	02/22/2023	ART		JodiBond	1	N	Hist	2023	
LN	ORG	OBJECT	PROJ	REF1	REF2	REF3	LINE DESCRIPTION		DEBIT	CREDIT OB			
							ACCOUNT DESCRIPTION						
1	A4001102	573002					CLAY FOR REMAINDER OF THE EQUIPMENT - INSTRUCTION				3,400.00		
2	A4001102	561102					CLAY FOR REMAINDER OF THE INSTRUCT SUPPLIES - INSTRUCT		3,400.00				
							** JOURNAL TOTAL		0.00		0.00		
							** GRAND TOTAL		0.00		0.00		

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