

BOE TRANSFER LISTING - February

FUNCTION / PROGRAM	FROM	TO	ACCOUNT	AMOUNT
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Reclass: To cover the cost of replacement printer at the BHS main office. The old legacy printer is no longer supported, there are no parts available to repair.

2580 / 000	BHS		Technology Related Repairs and Maint.	(\$625.00)
2580 / 000		BHS	Technology Related Hardware	\$625.00

Reclass: The cover replacement of geothermal control 1 & pump #2 at BHS for \$23,000 which was cut from FY25 BOE capital request. BOE approved 2/8/24.

2600 / 000	BHS		Electricity	(\$23,000.00)
2600 / 000		BHS	Non-Tech Rep. and Maint.	\$23,000.00

Reclass: To purchase science instructional supplies.

1000 / 170	BCS		Online Subscription Services	(\$711.00)
1000 / 170		BCS	Periodicals	(\$383.00)
1000 / 170		BCS	Dues & Fees	(\$40.00)
1000 / 170		BCS	Instructional Supplies	\$1,134.00

Reclass: To cover the cost of BCS roof repairs.

2600 / 000	BCS		Natural Gas	(\$2,500.00)
2600 / 000		BCS	Non-Tech Rep. and Maint.	\$2,500.00

Reclass: To cover the cost of BCS roof repairs and central office buzz-in software reconfiguration.

2600 / 000	BCS		Natural Gas	(\$507.67)
2600 / 000		BCS	Non-Tech Rep. and Maint.	\$142.00
2600 / 000		BCS	Non-Tech Rep. and Maint.	\$365.67
1000 / 120		BCS	Online Subscription Services	(\$140.12)
1000 / 120		BCS	Instructional Supplies	\$140.12

Reclass: To cover supplies for Spring 2024 season.

3200 / 910			Athletic Trainer Supplies	(\$1,000.00)
3200 / 910	BHS		Coaching Clinics	(\$500.00)
3200 / 910	BHS		Online Subscription Services	(\$400.00)
3200 / 910		BHS	Athletic Supplies	\$1,900.00

BOARD OF EDUCATION'S BUDGET

February

	Function / Program	Unaudited Expenditures 2022-2023	Approved Budget 2023-2024	Budget Adjust./ Transfers	Revised Budget 2023-2024	YTD Expended 2/29/24	YTD % Expended	Projected Expenditures 2023-2024	Projected^ Budget Balance	Incr(decr) from prior month proj.	February Changes/Transfers
<u>REGULAR INSTRUCTION</u>											
Instructional Technology	1000 / 100	52,492	61,455	0	61,455	28,610	47%	61,455	0	0	
Art	1000 / 105	9,328	9,410	0	9,410	7,374	78%	9,410	0	0	
English Language Arts	1000 / 110	27,946	23,448	0	23,448	18,680	80%	23,448	0	0	
World Language	1000 / 120	5,679	5,778	0	5,778	4,737	82%	5,778	0	0	See Budget Transfer Listing
Computer Instruction	1000 / 140	10,864	14,000	0	14,000	10,600	76%	14,000	0	0	
Mathematics	1000 / 160	27,413	26,045	616	26,661	26,361	99%	26,661	0	0	
Science	1000 / 170	12,685	16,010	0	16,010	8,348	52%	16,010	0	0	See Budget Transfer Listing
Health & Physical Education	1000 / 180	2,441	5,080	0	5,080	3,050	60%	5,080	0	0	
Social Studies	1000 / 190	8,868	5,839	0	5,839	5,005	86%	5,839	0	0	
Vocational Education	1000 / 300	0	0	0	0	0	0%	0	0	0	
Business Education	1000 / 310	3,437	308	0	308	300	98%	308	0	0	
Family & Consumer Science	1000 / 320	10,211	10,100	9,973	20,073	16,212	81%	20,073	0	0	
Music	1000 / 350	24,156	15,274	0	15,274	10,617	70%	15,274	0	0	
Technology Education	1000 / 360	12,981	10,466	0	10,466	5,032	48%	10,466	0	0	
Continuing Education	1000 / 600	15,336	15,336	0	15,336	15,336	100%	15,336	0	0	
Library Media Center	2220 / 440	40,076	35,708	0	35,708	32,470	91%	35,708	0	0	
Athletics	3200 / 910	61,391	61,750	0	61,750	23,478	38%	61,750	0	0	See Budget Transfer Listing
Subtotal		325,304	316,007	10,589	326,596	216,208	66%	326,596	0	0	
<u>STUDENT SUPPORT SERVICES</u>											
Special Education	1000 / 200	424,055	513,161	1,922	515,083	191,143	37%	488,416	26,667	(26,667)	SY saving due to IEP programming changes
ESY Special Education	1000 / 210	16,935	41,488	(1,922)	39,566	13,253	33%	14,776	24,790	(24,790)	ESY saving due to IEP programming changes
Tutorial & Homebound Instruction	1000 / Var	0	3,800	0	3,800	0	0%	0	3,800	(3,800)	Projecting not needed
Social Work	2110 / 000	0	300	0	300	0	0%	300	0	0	
Guidance	2120 / 430	5,557	6,037	0	6,037	5,636	93%	6,037	0	0	
Nursing & Medical	2130 / 000	3,853	7,958	0	7,958	3,381	42%	7,217	741	(741)	Less professional services than projected
Psychological Services	2140 / 200	1,736	2,949	0	2,949	1,435	49%	2,949	0	0	
Speech, Hearing & Language	2150 / 200	1,176	639	0	639	548	86%	639	0	0	
Transportation - SY SPED	2700 / 200	108,116	154,833	0	154,833	69,483	45%	149,701	5,132	(5,132)	SY saving due to IEP programming changes
Transportation - ESY SPED	2700 / 210	17,010	27,279	0	27,279	16,074	59%	16,074	11,205	(11,205)	ESY saving due to IEP programming changes
Subtotal		578,438	758,444	0	758,444	300,954	40%	686,109	72,335	(72,335)	
Excess Costs Grant		(76,498)	(128,207)	0	(128,207)	(25,927)	20%	(34,569)	(93,638)	93,638	State's estimated Excess Cost payment is currently at 70.46% based on the February's payment. Projected excess cost payment less than budget due to programming changes resulted in not qualifying for
Subtotal - Net of Excess Costs Grant		501,940	630,237	0	630,237	275,027	44%	651,540	(21,303)	21,303	

BOARD OF EDUCATION'S BUDGET

February

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<u>ADMINISTRATION, SUPPORT, & CENTRAL SERVICES</u>											
Program Impr. & Evaluation	2210 / 100	19,934	18,609	0	18,609	9,935	53%	18,609	0	0	
Central Administration	2320 / 000	77,959	103,523	0	103,523	44,917	43%	103,523	0	0	
School Insurance	2330 / Var	156,144	164,522	0	164,522	108,429	66%	158,329	6,193	(6,193)	Actual renewals came in lower and with no additional charge for exposure risk.
Building Administration	2410 / Var	68,053	72,652	(616)	72,036	37,970	53%	72,036	0	0	
Fiscal Services	2510 / 000	80,221	88,253	0	88,253	42,062	48%	88,253	0	0	
Systems Management	2580 / Var	242,233	285,540	20,000	305,540	201,807	66%	305,540	0	0	See Budget Transfer Listing
Subtotal		644,544	733,099	19,384	752,483	445,120	59%	746,290	6,193	(6,193)	
<u>OPERATIONS & TRANSPORTATION</u>											
Operations & Maintenance	2600 / 000	503,388	518,059	0	518,059	263,976	51%	518,059	0	0	See Budget Transfer Listing
Transportation	2700 / Var	571,781	612,905	0	612,905	338,858	55%	612,905	0	0	
Subtotal		1,075,169	1,130,964	0	1,130,964	602,834	53%	1,130,964	0	0	
<u>SALARIES/WAGES & EMPLOYEE BENEFITS</u>											
Salaries & Wages	Var / Var	9,648,117	10,189,307	0	10,189,307	5,549,826	54%	9,995,998	193,309	(68,660)	Savings from new hires, ESY, unfilled stipends
Personnel Benefits	2570 / Var	2,593,481	3,109,536	(29,973)	3,079,563	1,727,996	56%	2,909,278	170,285	(33,038)	Savings from new hires, ESY, unfilled stipends
Subtotal		12,241,597	13,298,843	(29,973)	13,268,870	7,277,822	55%	12,905,276	363,594	(101,698)	

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SUMMARY OF ALL PROGRAMS										
REGULAR INSTRUCTION	325,304	316,007	10,589	326,596	216,208	66%	326,596	0	0	
STUDENT SUPPORT SERVICES	501,940	630,237	0	630,237	275,027	44%	651,540	(21,303)	21,303	
ADMIN/SUPPORT/CENTRAL SERVICES	644,544	733,099	19,384	752,483	445,120	59%	746,290	6,193	(6,193)	
OPERATIONS/TRANSPORTATION	1,075,169	1,130,964	0	1,130,964	602,834	53%	1,130,964	0	0	
SALARIES/EMPLOYEE BENEFITS	12,241,597	13,298,843	(29,973)	13,268,870	7,277,822	55%	12,905,276	363,594	(101,698)	
TOTAL EDUCATION BUDGET	14,788,554	16,109,150	0	16,109,150	8,817,010	55%	15,760,666	348,484	(86,588)	

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.

Prior Year Comparative Expenditure %=> **56%**

Transfers Requested (see below): 0

PROJECTED Balance after transfer request: 348,484

BOE's Commitment toward FY25 Budget: (300,000)

REVISED PROJECTED Balance after transfers & FY25 Commitment: 48,484

APPROVAL REQUIRED (Budget Transfers over \$10,000): None