

**Bolton Board of Finance
Regular Meeting Minutes
February 21, 2019 - 7:15pm
Town Hall**

Minutes

Members Present: Chairman Robert Munroe, Robert DePietro, Richard Tuthill, Robert Flowers, and Matthew Maulucci

Members Excused: Vice Chair Emily Bradley, Robert Galle

Others Present: Town Administrative Officer Joyce Stille, Finance Director Jill Collins, and First Selectman Sandra Pierog

1. Call to Order: R. Munroe called the meeting to order at 7:18 pm

2. Public Participation: None.

3. Approval of Minutes

a. January 17, 2019 Special Meeting:

R. Tuthill made a motion to approve the January 17, 2019 special meeting minutes as written. M. Malucci seconded the motion.

R. DePietro suggested that the word "ground" be added to the last sentence of section 5b, to read, "The training area ground at the fire department needs to settle before more work can be done."

R. Tuthill moved to approve the January 17, 2019 special meeting minutes with the amended language. M. Malucci seconded the motion. Vote 3:0:2, with R. DePietro, R. Tuthill, and M. Malucci in favor. R. Flowers and R. Munroe abstained.

4. Correspondence: None

5. Elected Official and Town Staff Reports

a. Revenue Summary: The tax revenue from through January is at 100.46% collected for current year levy compared to 100.19% last year. Motor vehicle collection is at 95.19% and supplemental motor vehicle is at 88.27%. Prior year collection is at 161.01%. Interest is at 115.56%. There is still some collection to be done, but it will start to slow down now.

b. Town Update: The second ECS payment was received. We are expecting all of the ECS to come in with the exception of about \$5,000. Uncertain when the CHOICE grant will come in. In past years the CHOICE grant has been received at different times. The second payment from Columbia just came in. There will be one more payment from Columbia.

Through the end of January Bolton is 50.91% expensed compared to 49.54% in FY 2018, 49.6% in FY 2017, and 50.49% in FY 2016. The police is a large expenditure that does not go out until June. Snow storms continue to be ones that require a lot of time and product. There is a minor claim out with unemployment. Everything seems to be pretty close to where it should be.

Trash collection is costing more due to unclean recyclables. Gas prices are also going up, increasing the cost of fuel for the trucks. Looking into options for mattress recycling. Brief discussion on the need to continue educating taxpayers on recycling.

The conversation commission made a budget transfer for \$60 from office operating expenses to professional business and training.

- c. Board of Education Update: R. Munroe noted that there was an increase in unexpended funds and three transfers in excess of \$10,00 for a total of about \$81,000. Previously there was a transfer of about \$50,000 out of salaries and benefits to purchase technology. Another \$13,000 was transferred out of the same line for technology.

6. Ongoing Business

- a. FY2019 Budget Status: The budget this year is in good shape. Looking towards the 2020 budget with more concern. The governor's budget proposal does include cuts to Bolton. It puts a portion of the teachers' pension into Bolton's cost. There continue to be changes to the budget proposal. CCM will break down the governor's budget proposal and show the town by town impact. In the second year of the budget it looks like there will be additional reductions. It looks like there will be a reduction in ECS grant money. The state police are understaffed and looking at more retirements. There may be changes to the state trooper program. We will continue to see what happens.

There was a change in the grand list due to revaluation. Appeals will impact the final number.

- b. Shared Services: The BOS and BOE continue to discuss creating a shared facilities management position. They are working on the statement of duties and working through legal and union issues. The BOF will be notified of the next meeting date.

Recently signed a contract with the Town of Coventry to provide 3.5 hours a week of assistant building official services. This is a way to keep revenue coming in and offer the assistant building official more hours.

Continue to discuss shared services in the areas of tax collection, assessor's office, and finance department. The governor's proposal is trying to

implement shared services through the council of governments. Towns may be able to save more by sharing software.

- c. FY2020 Budget Calendar: R. Tuthill made a motion to approve the FY2020 budget calendar as presented. R. Flowers seconded the motion. Vote, unanimous with all in favor.

The meeting adjourned at 8:17pm.

Respectfully submitted,
Rebekah Rupert

Recording Secretary

Please see the minutes of subsequent meetings for approval of these minutes and any corrections hereto.

TAX COLLECTOR
2.28.2019

ESTIMATES FOR FISCAL	ADOPTED	COLLECTIONS			RETURNED			NET COLLECTION	PERCENTAGE
		YTD	REFUNDS	ON-LINE PYMT	CHECKS	Transfers	2.28.2019		
CURRENT YR. LEVY	\$ 14,995,888.00	\$ 15,120,513.17	\$ (10,848.87)	\$ (3,673.80)	\$ (33,090.64)	\$ (297.19)	\$ 15,072,602.67	100.51%	
MOTOR VEHICLE	\$ 1,596,517.00	\$ 1,546,507.39	\$ (8,563.29)	\$ (5,807.88)	\$ (1,545.77)	\$ (1,548.52)	\$ 1,529,041.93	95.77%	
SUPP. MV LEVY	\$ 168,480.00	168,785.96	-	-	\$ 2,733.15	\$ 171,519.11		101.80%	
SUB TOTAL	\$ 16,760,885.00	\$ 16,835,806.52	\$ (19,412.16)	\$ (9,481.68)	\$ (34,636.41)	\$ 887.44	\$ 16,773,163.71	100.07%	
PRIOR YEARS	\$ 85,000.00	* \$ 157,003.48	\$ (1,629.16)	\$ (2,994.18)	\$ (907.27)	\$ 151,472.87		178.20%	
INTEREST & FEES	\$ 60,000.00	** \$ 75,898.36	\$ -	\$ (173.87)	\$ (179.51)	\$ 19.83	\$ 75,564.81	125.94%	
TOTAL	\$ 16,905,885.00	\$ 17,068,708.36	\$ (21,041.32)	\$ (12,649.73)	\$ (34,815.92)	\$ 0.00	\$ 17,000,201.39	100.56%	

* includes \$152.99 Suspence
** includes \$325.79 Suspence Interest
Equaling \$478.78

PREVIOUS YEAR CURRENT YR LEVY COLLECTED

7.31.2018	8.31.2018	9.30.2018	10.31.2018	11.30.2018	12.31.2018
86.52%	99.09%	99.38%	99.64%	99.89%	100.26%
1.31.2019	2.28.2019	3.31.2019	4.30.2019	5.31.2019	6.30.2019
100.46%	100.51%				
7.31.2017	8.31.2017	9.30.2017	10.31.2017	11.30.2017	12.31.2017
87.21%	98.97%	99.31%	99.79%	99.94%	100.10%
1.31.2018	2.28.2018	3.31.2018	4.30.2018	5.31.2018	6.30.2018
100.19%	99.86%	99.95%	100.26%	100.32%	100.41%

Town of Bolton - FY2019 Revenue Statement - February 28, 2019

	Revenues that appear on budget document	Revenues mill rate was based on	Actual to Date	Balance Due To Revenue from budget document	Balance Due To Revenues Mill rate was based on	% COLLECTION TO REVERSED FORECAST
General Fund Revenue						
Property Taxes						
Current Property Tax	\$15,196,318.00	\$14,995,888.00	\$15,072,602.67	(\$123,715.33)	\$76,714.67	100.51%
Motor Vehicle Tax	\$1,596,087.00	\$1,596,517.00	\$1,529,041.93	(\$67,045.07)	(\$67,475.07)	95.77%
Supplemental MV Levy	\$168,480.00	\$168,480.00	\$171,519.11	\$3,039.11	\$3,039.11	101.80%
Prior Year's Taxes	\$85,000.00	\$85,000.00	\$151,472.87	\$66,472.87	\$66,472.87	178.20%
Interest & Fees	\$60,000.00	\$60,000.00	\$75,564.81	\$15,564.81	\$15,564.81	125.94%
Total Taxes	\$17,105,885.00	\$16,905,885.00	\$17,000,201.39	(\$105,683.61)	\$94,316.39	100.56%
State of Connecticut Education Grants						
ECS	\$2,563,957.00	\$2,763,957.00	\$1,397,944.00	(\$1,166,013.00)	(\$1,366,013.00)	50.58%
Adult Education	\$3,746.00	\$3,746.00	\$2,365.00	(\$1,381.00)	(\$1,381.00)	63.13%
Total State of CT Ed	\$2,567,703.00	\$2,767,703.00	\$1,400,309.00	(\$1,167,394.00)	(\$1,367,394.00)	50.59%
Other Grants						
Pilot: State Property Disabled	\$14,565.00	\$14,565.00	\$24,288.00	\$9,723.00	\$9,723.00	166.76%
Veterans Grant	\$723.00	\$723.00	\$691.00	(\$32.00)	(\$32.00)	95.57%
Pequot	\$6,470.00	\$6,470.00	\$2,971.51	(\$3,498.49)	(\$3,498.49)	45.93%
Misc. State Grants	\$3,244.00	\$3,244.00	\$1,081.33	(\$2,162.67)	(\$2,162.67)	33.33%
DOT Transportation Grant	\$3,000.00	\$3,000.00	\$10.00	(\$2,990.00)	(\$2,990.00)	0.33%
Municipal Projects	\$11,494.00	\$11,494.00	\$7,662.67	(\$3,831.33)	(\$3,831.33)	66.67%
Municipal Stabilization	\$24,859.00	\$24,859.00	\$0.00	(\$24,859.00)	(\$24,859.00)	0.00%
Law Enforcement	\$10,637.00	\$10,637.00	\$11,053.00	\$416.00	\$416.00	103.91%
	\$1,500.00	\$1,500.00	\$2,035.00	\$535.00	\$535.00	135.67%
Total Other Grants	\$76,492.00	\$76,492.00	\$49,792.51	(\$26,699.49)	(\$26,699.49)	65.10%
Other Town Revenue						
Tuition	\$297,315.00	\$297,315.00	\$209,579.33	(\$87,735.67)	(\$87,735.67)	70.49%
Town Clerk	\$80,000.00	\$80,000.00	\$62,507.67	(\$17,492.33)	(\$17,492.33)	78.13%
Selectmen Fees	\$11,000.00	\$11,000.00	\$6,177.00	(\$4,823.00)	(\$4,823.00)	56.15%
Building Official Fees	\$55,000.00	\$55,000.00	\$45,650.76	(\$9,349.24)	(\$9,349.24)	83.00%
Library	\$2,000.00	\$2,000.00	\$1,493.55	(\$506.45)	(\$506.45)	74.68%
NCAAA	\$4,000.00	\$4,000.00	\$4,123.00	\$123.00	\$123.00	103.08%
Shared Services	\$50,670.00	\$50,670.00	\$13,102.60	(\$37,567.40)	(\$37,567.40)	25.86%
Misc. Revenue	\$55,000.00	\$55,000.00	\$61,470.04	\$6,470.04	\$6,470.04	111.76%
Telephone	\$6,000.00	\$6,000.00	\$0.00	(\$6,000.00)	(\$6,000.00)	0.00%
Interest	\$80,000.00	\$80,000.00	\$144,595.24	\$64,595.24	\$64,595.24	180.74%
Rental	\$51,157.00	\$51,157.00	\$44,750.21	(\$6,406.79)	(\$6,406.79)	87.48%
Senior Donations	\$2,000.00	\$2,000.00	\$1,824.50	(\$175.50)	(\$175.50)	91.23%
Total Other Town Revenue	\$694,142.00	\$694,142.00	\$595,273.90	(\$98,868.10)	(\$98,868.10)	85.76%
TOTAL GENERAL FUND REVENUE	\$20,444,222.00	\$20,444,222.00	\$19,045,576.80	(\$1,398,645.20)	(\$1,398,645.20)	93.16%

	Revenues that appear on budget document	Revenues Mil rate was based on	Actual to Date	Balance Due To Revenue from budget document	Balance Due To Revenues Mil rate was based on	% COLLECTION TO REVISED FORECAST
BOARD OF EDUCATION GRANTS						
Excess Cost Grant	\$49,576.00	\$49,576.00	\$21,133.00	(\$28,443.00)	(\$28,443.00)	42.63%
Federal Grants	\$190,350.00	\$190,350.00	\$165,423.75	(\$24,926.25)	(\$24,926.25)	86.91%
SHEFF	\$51,000.00	\$51,000.00	\$34,477.00	(\$16,523.00)	(\$16,523.00)	67.60%
CHOICE Grant	\$448,000.00	\$448,000.00	\$108,581.00	(\$339,419.00)	(\$339,419.00)	24.24%
ERASE	\$2,285.00	\$2,285.00	\$2,875.50	\$590.50	\$590.50	125.84%
Total Board of Education Grants	\$741,211.00	\$741,211.00	\$332,490.25	(\$408,720.75)	(\$408,720.75)	44.86%
ADDITIONAL TOWN GRANTS						
Town Aid Roads	\$100,014.00	\$100,014.00	\$100,124.21	\$110.21	\$110.21	100.11%
Total Additional Town Grants	\$100,014.00	\$100,014.00	\$100,124.21	\$110.21	\$110.21	100.11%
TOTAL BOARD OF EDUCATION AND OTHER TOWN GRANTS						
	\$841,225.00	\$841,225.00	\$432,614.46	(\$408,610.54)	(\$408,610.54)	51.43%

FY19 February 28, 2019		Adopted Budget	Revised Budget	Expense YTD	Balance	Encumbrance	Unexpended	% Expended			FY17	FY18	FY16
1	Administration	\$290,794	\$290,794	\$183,919.61	\$106,874.39	\$394.69	\$106,479.70	63.38%			61.15%	63.23%	65.29%
2	Prof and Tech Svcs	\$318,490	\$318,490	\$197,678.18	\$120,811.82	\$8,184.60	\$112,627.22	64.64%			33.38%	51.23%	37.38%
3	Financial Administration	\$222,490	\$222,490	\$130,921.08	\$91,568.92	\$0.00	\$91,508.92	58.86%			57.98%	58.82%	59.94%
4	Auditing	\$26,500	\$26,500	\$0.00	\$26,500.00	\$0.00	\$26,500.00	0.00%			21.74%	0.00%	16.67%
5	Assessor	\$77,908	\$77,908	\$47,782.05	\$30,125.95	\$0.00	\$30,125.95	61.33%			59.56%	61.07%	58.77%
6	Tax Collector	\$97,742	\$97,742	\$61,318.21	\$36,423.79	\$0.00	\$36,423.79	62.73%			59.31%	57.42%	64.88%
7	Data Processing	\$113,551	\$113,551	\$53,489.31	\$60,061.69	\$127.60	\$59,934.09	47.22%			47.08%	53.51%	54.51%
8	Town Clerk	\$114,264	\$114,264	\$74,164.84	\$40,099.16	\$2,360.00	\$37,739.16	66.97%			61.20%	64.77%	62.92%
9	Property Insurance	\$134,106	\$134,106	\$87,828.15	\$46,277.87	\$0.00	\$46,277.87	65.49%			65.87%	63.81%	62.87%
10	Probate	\$5,850	\$5,850	\$5,673.00	\$177.00	\$0.00	\$177.00	96.97%			96.95%	0.00%	94.60%
11	Elections	\$41,898	\$41,898	\$19,148.81	\$22,749.19	\$221.96	\$22,527.23	46.23%			36.45%	34.40%	34.52%
12	Board of Finance	\$2,200	\$2,200	\$280.00	\$1,920.00	\$0.00	\$1,920.00	12.73%			20.45%	17.50%	18.41%
13	Public Building Commission	\$540	\$540	\$0.00	\$540.00	\$0.00	\$540.00	0.00%			12.04%	0.00%	0.00%
14	Parks/Town Building Ops	\$675,109	\$675,109	\$369,157.49	\$305,951.51	\$14,793.10	\$291,158.41	56.87%			52.61%	53.95%	48.95%
20	Police	\$379,977	\$379,977	\$1,875.57	\$378,101.43	\$0.00	\$378,101.43	0.49%			0.30%	0.33%	0.76%
21	Fire	\$183,519	\$183,519	\$77,205.37	\$106,313.63	\$42,884.27	\$63,429.36	65.44%			64.60%	60.95%	63.82%
22	Animal Control	\$3,500	\$3,500	\$3,000.00	\$500.00	\$0.00	\$500.00	85.71%			80.00%	85.71%	0.00%
23	Fire Marshal	\$23,607	\$23,607	\$3,173.68	\$20,433.32	\$0.00	\$20,433.32	13.44%			62.96%	39.52%	62.34%
25	Highways and Streets	\$1,021,996	\$1,021,996	\$573,937.23	\$448,058.77	\$37,720.71	\$410,338.06	59.85%			69.51%	64.93%	68.75%
30	Public Health Admin	\$33,240	\$33,240	\$20,356.74	\$12,883.26	\$0.00	\$12,883.26	61.24%			60.74%	61.34%	58.28%
31	Seniors / Social Services	\$156,823	\$156,823	\$96,812.60	\$60,010.40	\$2,000.00	\$58,010.40	63.01%			51.95%	58.03%	65.00%
35	Conservation	\$1,575	\$1,575	\$1,155.00	\$420.00	\$0.00	\$420.00	73.33%			55.29%	63.17%	49.71%
36	Recreation	\$33,185	\$33,185	\$33,185.00	\$0.00	\$0.00	\$0.00	100.00%			0.00%	100.00%	0.00%
37	Library	\$289,213	\$289,213	\$188,734.76	\$100,478.24	\$7,136.84	\$93,341.40	67.73%			68.92%	68.12%	69.34%
40	Land Use	\$280,354	\$280,354	\$166,898.73	\$113,455.27	\$5,718.60	\$107,736.67	61.57%			60.28%	57.69%	59.47%
41	Planning & Zoning	\$5,580	\$6,580	\$1,316.52	\$5,263.48	\$0.00	\$5,263.48	20.01%			18.82%	19.39%	21.02%
42	Zoning Board of Appeals	\$1,440	\$1,440	\$273.20	\$1,166.80	\$0.00	\$1,166.80	18.97%			4.51%	26.73%	4.51%
43	Inlands/Wetlands	\$2,235	\$2,235	\$419.01	\$1,815.99	\$0.00	\$1,815.99	18.75%			24.11%	39.20%	18.19%
44	Open Space	\$645	\$645	\$0.00	\$645.00	\$0.00	\$645.00	0.00%			0.00%	0.00%	0.00%
45	Economic Development	\$2,000	\$2,000	\$770.00	\$1,230.00	\$0.00	\$1,230.00	38.50%			35.75%	17.50%	16.00%
48	Fringe Benefits	\$901,965	\$901,965	\$539,441.99	\$362,523.01	\$0.00	\$362,523.01	59.81%			61.15%	64.47%	60.82%
49	Waste Collection	\$504,173	\$504,173	\$276,682.08	\$227,490.92	\$0.00	\$227,490.92	54.88%			56.71%	54.85%	58.03%
	Totals	\$5,947,409	\$5,947,409	\$3,216,598.19	\$2,730,810.81	\$121,542.37	\$2,609,268.44	56.13%			53.23%	56.16%	56.34%

FY19 TOWN GOVERNMENT
BUDGET TRANSFERS

March 2019 BOF

Budget	Amount	From Line Item	To Line Item
Fire Marshal	\$500.00	Equipment New	Professional and Business Training
Professional and Technical Services	\$720.00	Legal Services	Official Administrative Services

Report Commentary
FY2019

As of February 28, 2019 we have expended 56% of the budget or \$7,954,334 and in 2018, we had expended 55%. We are currently projecting expenditures of \$14,059,082. This is an under expenditure of \$60,000 down by \$82,350 from the previous month's estimate. This decrease in the projection amount accounts for the transfers approved by the BOE on 2/13/19.

Salary and Benefits: Projected under expenditure of \$60,000 from salaries & benefits changes. Refer to the prior month report and Superintendent Memo for details on the 2/13/19 BOE approved transfers.

Regular Instruction: Projection increased by \$27,871 due to transfers in for equipment replacements.

Administration, Support, & Central Services: Projection increased by \$54,479 due to transfers in for equipment replacement and legal services.

Transfers over \$10,000 [None]:

Attachments: Budget status summary & FY2018 comparative month's report.

Factors That May Impact the Budget

1. Future possible/probable increased expenditures in special education such as educational programming changes required by students' Individual Educational Plans (IEP) including the possibility of future outplacements.
2. The Excess Cost Reimbursement threshold won't be known until sometime in November. The preliminary percentage to be reimbursed by the state is not released until late February and may still be revised in late May. These percentages are based on the special education excess cost report by all districts to the state in December and March of every year.
3. Significant increase/decrease in the cost and usage of energy, tuition and transportation rates, and other professional services.
4. Contractual payouts for benefits on retirements or resignation of unused earned time.
5. Long term substitute coverage for maternities and sickness.

BOARD OF EDUCATION

BUDGET STATUS: February

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

	Function /Program	Unaudited Expenditures 6/30/2018	Approved Budget 2018-2019	Revised Budget 2018-2019	YTD Expended 2/28/19	YTD % Exp.	Projected Expenditures 2018-2019
REGULAR INSTRUCTION							
Art	1000 / 105	8,215	11,083	11,083	9,041	82%	11,083
Language Arts	1000 / 110	9,209	9,983	10,254	9,071	88%	10,254
World Language	1000 / 120	1,452	5,445	5,445	4,793	88%	5,445
Health Education	1000 / 130	1,032	1,048	1,048	881	84%	1,048
Reading	1000 / 150	10,749	15,279	15,279	11,887	78%	15,279
Mathematics	1000 / 160	16,390	19,068	19,068	7,759	41%	19,068
Science	1000 / 170	4,951	30,633	30,633	13,922	45%	30,633
Physical Education	1000 / 180	4,360	10,053	15,087	13,802	91%	15,087
Social Studies	1000 / 190	1,342	4,819	4,841	4,627	96%	4,841
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	80	1,048	16,348	985	6%	16,348
Family & Consumer Science	1000 / 320	12,093	10,750	13,050	3,906	30%	13,050
Music	1000 / 350	30,780	19,417	32,920	14,410	44%	32,920
Technology Education	1000 / 360	9,959	9,334	11,334	5,566	49%	11,334
Computer Instruction	1000 / 365	12,652	13,640	15,440	9,469	61%	15,440
Continuing Education	1000 / 600	13,840	13,842	13,842	13,840	100%	13,842
Library Media Center	2220 / 440	34,838	29,870	35,870	29,264	82%	35,870
Athletics	3200 / 910	58,310	60,450	60,450	46,453	77%	60,450
Subtotal		230,252	265,762	311,992	199,673	64%	311,992
STUDENT SUPPORT SERVICES							
Special Education	1000 / 200	585,682	298,803	306,386	147,052	48%	320,790
ESY Special Education	1000 / 210	82,214	46,234	35,243	29,026	82%	33,226
Instruction	1000 / Var	0	3,800	3,800	1,150	30%	3,800
Social Work	2110 / 000	0	678	678	0	0%	678
Guidance	2120 / 430	2,855	7,060	7,060	5,883	83%	7,060
Nursing and Medical	2130 / 000	5,449	6,853	8,193	6,720	82%	8,193
Psychological Services	2140 / 200	1,162	3,333	7,960	3,722	47%	7,960
Speech, Hearing and Language	2150 / 200	0	515	1,076	738	69%	1,076
Transportation - SY SPED	2700 / 200	147,347	99,788	99,788	36,308	36%	68,377
Transportation -ESY SPED	2700 / 210	31,376	19,831	16,711	9,659	58%	11,159
Subtotal		856,086	486,895	486,895	240,258	49%	462,319
Excess Costs Grant		(190,349)	(49,576)	(49,576)	(21,133)	43%	(25,000)
Subtotal - Net of Excess Costs Grant		665,737	437,319	437,319	219,125	50%	437,319
ADMINISTRATION, SUPPORT, & CENTRAL SERVICES							
Program Impr. & Evaluation	2210 / 100	26,512	26,825	26,825	23,970	89%	26,825
Central Administration	2320 / 000	91,042	93,716	117,716	78,242	66%	117,716
School Insurance	2330 / Var	152,356	148,852	148,852	105,293	71%	148,852
Building Administration	2410 / Var	49,734	75,957	76,567	35,951	47%	76,567
Fiscal Services	2510 / 000	82,164	89,086	89,086	39,599	44%	89,086
Systems Management	2580 / Var	219,866	188,942	254,400	114,297	45%	254,400
Subtotal		621,674	623,378	713,446	397,352	56%	713,446
OPERATIONS AND TRANSPORTATION							
Operations & Maintenance	2600 / 000	414,030	469,994	469,994	238,932	51%	469,994
Transportation	2700 / Var	496,903	528,783	528,783	302,032	57%	528,783
Subtotal		910,934	998,777	998,777	540,964	54%	998,777
SALARIES/WAGES & EMPLOYEE BENEFITS							
Salaries and Wages	Var / Var	8,924,280	9,333,583	9,331,783	5,090,838	55%	9,321,783
Personnel Benefits	2570 / Var	2,228,019	2,542,613	2,408,115	1,506,382	63%	2,358,115
Subtotal		11,152,299	11,876,196	11,739,898	6,597,220	56%	11,679,898
SUMMARY OF ALL PROGRAMS							
REGULAR INSTRUCTION		230,252	265,762	311,992	199,673	64%	311,992
STUDENT SUPPORT SERVICES		665,737	437,319	437,319	219,125	50%	437,319
ADMIN/SUPPORT/CENTRAL SERVICES		621,673	623,378	713,446	397,352	56%	713,446
OPERATIONS/TRANSPORTATION		910,934	998,777	998,777	540,964	54%	998,777
SALARIES/EMPLOYEE BENEFITS		11,152,299	11,876,196	11,739,898	6,597,220	56%	11,679,898
TOTAL EDUCATION BUDGET		13,580,895	14,201,432	14,201,432	7,954,334	56%	14,141,432

TICKMARK NOTES:

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

BOARD OF EDUCATION

MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END

BUDGET STATUS: February

	Function / Program	Unaudited Expenditures 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	YTD Expended 02/28/18	YTD % Exp.	Projected Expenditures 2017-2018
REGULAR INSTRUCTION							
Art	1000 / 105	8,392	8,729	8,729	7,548	86%	8,729
Language Arts	1000 / 110	3,713	4,447	4,447	3,208	72%	4,447
World Language	1000 / 120	1,086	1,811	1,811	439	24%	1,811
Health Education	1000 / 130	1,406	1,217	1,217	626	51%	1,217
Reading	1000 / 150	9,261	11,233	11,233	3,479	31%	11,233
Mathematics	1000 / 160	9,323	10,761	10,806	9,049	84%	10,806
Science	1000 / 170	8,773	7,635	7,635	1,663	22%	7,635
Physical Education	1000 / 180	3,502	4,782	5,540	3,046	55%	5,540
Social Studies	1000 / 190	2,748	1,403	1,403	1,070	76%	1,403
Vocational Education	1000 / 300	0	0	0	0	0%	0
Business Education	1000 / 310	297	1,945	1,945	80	4%	1,945
Family & Consumer Science	1000 / 320	8,029	9,000	9,000	2,626	29%	9,000
Music	1000 / 350	11,470	11,472	11,472	4,785	42%	11,472
Technology Education	1000 / 360	7,719	16,090	16,090	6,594	41%	16,090
Computer Instruction	1000 / 365	14,644	15,409	15,556	10,446	67%	15,556
Continuing Education	1000 / 600	13,840	13,842	13,842	13,840	100%	13,842
Library Media Center	2220 / 440	25,787	26,648	26,648	20,113	75%	26,648
Athletics	3200 / 910	54,022	45,500	45,500	38,534	85%	45,500
Subtotal		184,013	191,924	192,874	127,146	66%	192,874
STUDENT SUPPORT SERVICES							
Special Education	1000 / 200	621,549	612,825	611,667	320,600	52%	647,187
ESY Special Education	1000 / 210	68,194	85,521	88,639	82,214	93%	92,709
Tutorial & Homebound Instruction	1000 / Var	697	3,800	3,800	0	0%	3,800
Social Work	2110 / 000	200	902	902	0	0%	902
Guidance	2120 / 430	2,790	3,460	3,460	2,855	83%	3,460
Nursing and Medical	2130 / 000	10,677	6,344	6,344	5,077	80%	6,344
Psychological Services	2140 / 200	5,430	4,018	4,018	1,162	29%	4,018
Speech, Hearing and Language	2150 / 200	1,240	1,039	1,039	0	0%	1,039
Transportation - SY SPED	2700 / 200	178,765	181,128	181,128	64,662	36%	204,168
Transportation -ESY SPED	2700 / 210	24,686	45,494	45,494	31,376	69%	48,134
Subtotal		914,228	944,531	946,491	507,946	54%	1,011,761
Excess Costs Grant		(187,740)	(199,755)	(199,755)	(121,538)	61%	(182,153)
Subtotal - Net of Excess Costs Grant		726,488	744,776	746,736	386,408	52%	829,608
ADMINISTRATION & BUSINESS SUPPORT SERVICES							
Program Impr. & Evaluation	2210 / 100	31,601	28,537	30,037	14,886	50%	30,037
Central Administration	2320 / 000	77,495	104,060	104,060	53,397	51%	104,060
School Insurance	2330 / Var	147,987	160,414	160,414	110,782	69%	160,414
Building Administration	2410 / Var	62,683	72,113	71,163	25,199	35%	71,163
Fiscal	2510 / 000	81,656	91,702	91,702	37,034	40%	91,702
Subtotal		401,422	456,826	457,376	241,298	53%	457,376

**BOARD OF EDUCATION
MONTHLY BUDGET STATUS AND EXPENDITURE PROJECTION TO YEAR END**

BUDGET STATUS: February

Function / Program	Unaudited Expenditures 2016-2017	Approved Budget 2017-2018	Revised Budget 2017-2018	YTD Expended 02/28/18	YTD % Exp.	Projected Expenditures 2017-2018
SALARIES/WAGES & EMPLOYEE BENEFITS						
Salaries and Wages	8,821,677	9,055,861	9,054,361	4,908,808	54%	9,035,982
Personnel Benefits	2,117,572	2,322,490	2,322,490	1,436,570	62%	2,227,311
Subtotal	10,939,249	11,378,351	11,376,851	6,345,378	56%	11,263,293
OPERATIONS, TRANSPORTATION, AND TECHNOLOGY						
Systems Management	161,418	156,498	154,538	100,969	65%	154,538
Operations & Maintenance	449,340	430,441	430,441	199,158	46%	430,441
Transportation	493,609	516,312	516,312	292,791	57%	516,312
Subtotal	1,104,367	1,103,251	1,101,291	592,918	54%	1,101,291
SUMMARY OF ALL PROGRAMS						
REGULAR INSTRUCTION	184,013	191,924	192,874	127,146	66%	192,874
STUDENT SUPPORT SERVICES	726,488	744,776	746,736	386,408	52%	829,608
ADMINISTRATION/BUSINESS	401,422	456,826	457,376	241,298	53%	457,376
SALARIES/BENEFITS	10,939,249	11,378,351	11,376,851	6,345,378	56%	11,263,293
OPERATIONS & SERVICES	1,104,367	1,103,251	1,101,291	592,918	54%	1,101,291
TOTAL EDUCATION BUDGET	13,355,539	13,875,128	13,875,128	7,693,148	55%	13,844,442

TICKMARK NOTES:

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

