

Dorchester County Board of Education
Statement of Appropriations & Expenditures
Fiscal Year 2022
For the Period Ending June 30, 2022 - **DRAFT**

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	Appropriations Budget	Budget Adjustments	Amended Appropriations Budget	Appropriations Current Month	Appropriations Year To Date	Accruals & Projections	Appropriations As Projected	Projected Variance	--
UNRESTRICTED REVENUES									
<u>STATE SOURCES</u>									
Current Expense Aid	\$ 22,159,958.00		\$ 22,159,958.00		\$ 22,159,958.00	\$ -	\$ 22,159,958.00	\$ -	
Compensatory Education	13,932,346.00		13,932,346.00		13,932,346.00		13,932,346.00	-	
Special Education	1,723,259.00		1,723,259.00	112,009.15	1,507,669.24	215,589.76	1,723,259.00	-	
Transportation	2,680,834.00		2,680,834.00		2,680,834.00		2,680,834.00	-	
Limited English Proficient	945,466.00		945,466.00		945,466.00		945,466.00	-	
Guaranteed Tax Base	1,912,898.00		1,912,898.00		1,912,898.00		1,912,898.00	-	
Supplemental Grant	1,321,515.00		1,321,515.00		1,321,515.00		1,321,515.00	-	
Net Taxable Income Adjustment	851,348.00		851,348.00		851,348.00		851,348.00	-	
BP - PreKindergarten Supplemental	839,578.00		839,578.00		839,579.00		839,579.00	1.00	
BP - Teacher Salary Incentive	525,025.00		525,025.00		525,025.00		525,025.00	-	
BP - Transportation Hold Harmless	94,000.00		94,000.00		94,000.00		94,000.00	-	
BP - Students With Disabilities		373,171.00	373,171.00		373,171.00		373,171.00	-	1
TOTAL STATE AID	46,986,227.00	373,171.00	47,359,398.00	112,009.15	47,143,809.24	215,589.76	47,359,399.00	1.00	
<u>OTHER RECEIPTS</u>									
Investment Income	30,000.00		30,000.00	3,184.47	8,404.20		8,404.20	(21,595.80)	9
Building Use & Rental	40,000.00		40,000.00	6,239.47	44,924.07		44,924.07	4,924.07	
Athletic & Field Trips-Use of Bus	25,000.00		25,000.00	4,364.33	42,044.98		42,044.98	17,044.98	
Erate rebate	301,576.00		301,576.00		0.00	301,576.00	301,576.00	-	
Miscellaneous receipts	29,500.00		29,500.00		0.00		0.00	(29,500.00)	
Incoming Transfers - Other BOEs	75,000.00		75,000.00	126,995.00	126,995.00		126,995.00	51,995.00	12
TOTAL OTHER RECEIPTS	501,076.00	0.00	501,076.00	140,783.27	222,368.25	301,576.00	523,944.25	22,868.25	

Footnotes: **1 - Former BluePrint grant now in general State Aid. Budget amendment processed.
**9 - Interest rates on bank accounts have remained low.
**12 - Out of County placements coming in were great than those going out, based on year end MSDE reports.

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	Appropriations Budget	Budget Adjustments	Amended Appropriations Budget	Appropriations Current Month	Appropriations Year To Date	Accruals & Projections	Appropriations As Projected	Projected Variance
<u>FUND BALANCE</u>								
Fund Balance FY '20	1,048,062.00		1,048,062.00		0.00	1,048,062.00	1,048,062.00	-
FUND BALANCE	1,048,062.00	0.00	1,048,062.00	0.00	0.00	1,048,062.00	1,048,062.00	-
<u>COUNTY GOVERNMENT</u>								
Appropriation	20,812,142.00		20,812,142.00	1,734,341.00	20,812,142.00	0.00	20,812,142.00	-
TOTAL COUNTY GOVERNMENT	20,812,142.00	0.00	20,812,142.00	1,734,341.00	20,812,142.00	0.00	20,812,142.00	-
TOTAL UNRESTRICTED REVENUES	69,347,507.00	373,171.00	69,720,678.00	1,987,133.42	68,178,319.49	1,565,227.76	69,743,547.25	22,869.25

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Account Description	Expenditure Budget	Budget Adjustments	Amended Expenditure Budget	Expenses Current Month	Expenses Year To Date	Obligations & Projections	Expenditures As Projected	Projected Variance	
Administration									
Salaries & Wages	1,330,098.00		1,330,098.00	131,845.51	1,360,467.57		1,360,467.57	(30,369.57)	10
Contracted Services	329,851.00		329,851.00	25,615.42	307,470.14	17,000.00	324,470.14	5,380.86	10
Supplies and Materials	76,010.00		76,010.00	5,349.91	73,111.44	10,000.00	83,111.44	(7,101.44)	10
Other Charges	95,114.00		95,114.00	3,476.64	105,150.20	1,500.00	106,650.20	(11,536.20)	11
Total Administration	1,831,073.00	0.00	1,831,073.00	166,287.48	1,846,199.35	28,500.00	1,874,699.35	(43,626.35)	
Mid-Level Administration									
Salaries & Wages	5,613,777.00		5,613,777.00	533,835.22	5,616,632.45		5,616,632.45	(2,855.45)	
Contracted Services	71,500.00		71,500.00	500.00	19,005.50	6,000.00	25,005.50	46,494.50	
Supplies and Materials	124,685.00		124,685.00	16,179.01	123,754.06	21,691.00	145,445.06	(20,760.06)	
Other Charges -Telephone & Internet	423,524.00		423,524.00	27,991.35	389,812.18	5,000.00	394,812.18	28,711.82	
Other Charges	64,150.00		64,150.00	9,086.85	57,151.30	4,000.00	61,151.30	2,998.70	
Total Mid-Level Administration	6,297,636.00	0.00	6,297,636.00	587,592.43	6,206,355.49	36,691.00	6,243,046.49	54,589.51	
Instruction									
Salaries and Wages	25,779,221.00		25,779,221.00	3,020,625.46	25,127,871.11	265,000.00	25,392,871.11	386,349.89	3
Total Instructional Salaries	25,779,221.00	0.00	25,779,221.00	3,020,625.46	25,127,871.11	265,000.00	25,392,871.11	386,349.89	
Textbook and Instructional Supplies									
Supplies and Materials	1,338,662.00		1,338,662.00	50,190.07	1,271,719.03	45,000.00	1,316,719.03	21,942.97	
Total Instructional Supplies	1,338,662.00	0.00	1,338,662.00	50,190.07	1,271,719.03	45,000.00	1,316,719.03	21,942.97	

Footnotes: **3 - Full time position vacancies.
**7 - Vacancies, lack of substitutes, creating savings.
**10 - Minor overages. Will be covered by savings within the category.
**11 - Paid to buy out Speech Path contract in order to hire the individual directly.

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Account Description	Expenditure Budget	Budget Adjustments	Amended Expenditure Budget	Expenses Current Month	Expenses Year To Date	Obligations & Projections	Expenditures As Projected	Projected Variance	
Other Instructional Costs									
Contracted Services	528,917.00		528,917.00	20,629.27	540,294.20	23,213.00	563,507.20	(34,590.20)	
Other Charges - Copiers	282,000.00		282,000.00	23,652.19	264,108.68	15,000.00	279,108.68	2,891.32	
Other Charges	220,000.00		220,000.00	3,886.98	144,110.25	5,000.00	149,110.25	70,889.75	
Transfers to Others	75,000.00		75,000.00	68,716.00	68,716.00		68,716.00	6,284.00	12
Total Instructional Costs	1,105,917.00	0.00	1,105,917.00	116,884.44	1,017,229.13	43,213.00	1,060,442.13	45,474.87	
Special Education - Instruct.									
Salaries and Wages	4,698,652.00	20,000.00	4,718,652.00	411,606.94	3,667,719.91	5,000.00	3,672,719.91	1,045,932.09	1, 2
Contracted Services	1,251,178.00	246,408.00	1,497,586.00	89,173.50	1,450,425.93	595,183.00	2,045,608.93	(548,022.93)	1, 2
Supplies and Materials	20,500.00	106,763.00	127,263.00	8,984.99	64,367.32	5,000.00	69,367.32	57,895.68	1
Other Charges	21,600.00		21,600.00	1,017.20	17,312.10	2,000.00	19,312.10	2,287.90	
Total Special Education	5,991,930.00	373,171.00	6,365,101.00	510,782.63	5,199,825.26	607,183.00	5,807,008.26	558,092.74	
Student Personnel Services									
Salaries and Wages	845,286.00		845,286.00	88,010.11	865,711.44		865,711.44	(20,425.44)	10
Contracted Services	10,000.00		10,000.00		7,505.31		7,505.31	2,494.69	
Supplies and Materials	31,500.00		31,500.00	29.97	14,570.95	2,000.00	16,570.95	14,929.05	
Other Charges	24,200.00		24,200.00	4,060.37	12,677.77	2,000.00	14,677.77	9,522.23	
Total Student Personnel Services	910,986.00	0.00	910,986.00	92,100.45	900,465.47	4,000.00	904,465.47	6,520.53	
Health Services									
Salaries and Wages	0.00		0.00		9,829.12		9,829.12	(9,829.12)	4
Contracted Services	775,443.00		775,443.00		775,443.00		775,443.00	-	
Supplies and Materials	3,000.00		3,000.00		0.00		0.00	3,000.00	
Total Health Services	778,443.00	0.00	778,443.00	0.00	785,272.12	0.00	785,272.12	(6,829.12)	

Footnotes: **1 - Former BluePrint grant now in general State Aid. Budget amendment needed.
**2 - Special Education department continues to have vacancies in all positions.
**4 - Grant not covering entire expense.
**10 - Minor overages. Will be covered by savings within the category.
**12 - Out of County placements coming in were great than those going out, based on year end MSDE reports.

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Student Transportation									
Salaries and Wages	611,861.00		611,861.00	94,511.93	737,045.95		737,045.95	(125,184.95)	5
Contracted Services	2,953,862.00		2,953,862.00	356,226.93	3,287,131.72	5,000.00	3,292,131.72	(338,269.72)	6
Supplies and Materials	175,434.00		175,434.00	9,320.89	172,042.45	5,000.00	177,042.45	(1,608.45)	
Other Charges	68,040.00		68,040.00	555.04	64,814.31	3,000.00	67,814.31	225.69	
Total Transportation	3,809,197.00	0.00	3,809,197.00	460,614.79	4,261,034.43	13,000.00	4,274,034.43	(464,837.43)	
Operation of Plant									
Salaries and Wages	1,936,970.00		1,936,970.00	164,587.23	1,576,503.95	2,000.00	1,578,503.95	358,466.05	7
Contracted Services	170,064.00		170,064.00	31,451.73	169,870.47	2,000.00	171,870.47	(1,806.47)	10
Supplies and Materials	158,200.00		158,200.00	26,935.82	168,834.70	5,000.00	173,834.70	(15,634.70)	10
Other Charges - Utilities	1,464,432.00		1,464,432.00	111,006.11	1,388,266.23	75,000.00	1,463,266.23	1,165.77	
Other Charges - Insurance & Travel	181,405.00		181,405.00	879.77	183,577.42		183,577.42	(2,172.42)	10
Land, Buildings and Equip.	19,500.00		19,500.00		0.00		0.00	19,500.00	
Total Operation of Plant	3,930,571.00	0.00	3,930,571.00	334,860.66	3,487,052.77	84,000.00	3,571,052.77	359,518.23	
Maintenance of Plant									
Salaries and Wages	738,479.00		738,479.00	79,407.66	827,439.36	2,000.00	829,439.36	(90,960.36)	8
Contracted Services	296,854.00		296,854.00	27,704.55	333,004.38	20,000.00	353,004.38	(56,150.38)	8
Supplies and Materials	379,846.00		379,846.00	40,517.24	422,286.95	15,000.00	437,286.95	(57,440.95)	8
Other Charges	353,643.00		353,643.00	866.16	345,552.88	2,000.00	347,552.88	6,090.12	
Total Maintenance of Plant	1,768,822.00	0.00	1,768,822.00	148,495.61	1,928,283.57	39,000.00	1,967,283.57	(198,461.57)	

Footnotes: **5 - Covering absences, and overtime due to lack of drivers.
**6 - Higher fuel prices, & mid year increase in hourly wage rate.
**7 - Vacancies, lack of substitutes, creating savings.
**8 - Projected to be over budget by end of year. Reasons are being researched.
**10 - Minor overages. Will be covered by savings within the category.

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Fixed Charges									
Other Charges - Health Insurance	10,057,959.00		10,057,959.00	934,952.68	9,510,181.54	200,000.00	9,710,181.54	347,777.46	7
Other Charges - Social Security	2,963,087.00		2,963,087.00	339,125.08	2,946,061.24	20,650.00	2,966,711.24	(3,624.24)	7
Other Charges - Retirement	1,769,954.00		1,769,954.00	(173,341.02)	1,368,160.13		1,368,160.13	401,793.87	7
Other Charges - Business Insurance	521,633.00		521,633.00	(24,356.20)	404,643.10	25,000.00	429,643.10	91,989.90	
Other Charges - Other Benefits	376,000.00		376,000.00	46,455.16	339,751.46	10,000.00	349,751.46	26,248.54	
Total Fixed Charges	15,688,633.00	0.00	15,688,633.00	1,122,835.70	14,568,797.47	255,650.00	14,824,447.47	864,185.53	
Capital Outlay									
Salaries and Wages	112,637.00		112,637.00	10,447.84	109,650.16		109,650.16	2,986.84	
Supplies and Materials	1,780.00		1,780.00		96.46		96.46	1,683.54	
Other Charges	2,000.00		2,000.00		516.34		516.34	1,483.66	
Total Capital Outlay	116,417.00	0.00	116,417.00	10,447.84	110,262.96	0.00	110,262.96	6,154.04	
Total Unrestricted Expenses	69,347,508.00	373,171.00	69,720,679.00	6,621,717.56	66,710,368.16	1,421,237.00	68,131,605.16	1,589,073.84	
Net Projected Variance								\$ 1,611,943.09	

Footnotes: **7 - Vacancies, lack of substitutes, creating savings.

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Footnotes:

- # 1. Former BluePrint grant now in general State Aid. Budget amendment processed.
- # 2. The Special Education department continues to have vacancies in all positions. As we try to fill those vacancies, contracted speech services need to be used to stay in compliance with State and Federal laws. Overall, the effects to this budget category should offset each other.
- # 3. Full time position vacancies.
- # 4. Grant not covering entire expense.
- # 5. Covering absences, and overtime due to lack of drivers
- # 6. Expenses over budget due to higher fuel prices, and mid year increase in hourly wage rate. A budget amendment will be needed to cover this variance.
- # 7. Vacancies and lack of substitutes creating savings.
- # 8. Projected to be over budget by end of year. Reasons for this are being researched.
- # 9. Interest rates on bank accounts have remained low.
- # 10. Minor overages. Will be covered by savings within the category.
- # 11. Paid to buy out a Speech Pathologist's contract in order to hire the individual directly.
- # 12. Out of County placements coming in were greater than those going out, based on year end MSDE reports.
- All Salary Lines All salary lines are showing variances due to vacancies, and payment of year end retention bonuses.