



ACCREDITATION EVIDENCE

Title: Board of Trustees Request for Budget Adjustment

Evidence Type: Corroborating

Date: 17 June 2021

WAN: 22-0560

Classification: Agenda

PII: No

Redacted: No





Agenda Item Details

Meeting	Jun 17, 2021 - REVISED: Board of Trustees Regular Workshop and Meeting
Category	11. Recommended Action - Consent Agenda
Subject	A. Approval of Budget Adjustments - Debbie Baker
Type	Action (Consent)
Recommended Action	To adjust the budgets as listed in the attached Budget Adjustments.

Consent Agenda items are voted on as a whole rather than as individual agenda items.

Each year it is necessary to increase various budgets (including selected revenue and expenditure line items) before fiscal year end. Typically, the primary reason for such action is that revenues have increased beyond original budget estimates together with a need to adjust the expenditure side of the budget to ensure a balanced budget. Several FY 2021 budgets need to be increased and are listed in the Budget Amendment attachment.

Recommendation:

To adjust the budgets as listed in the attached Budget Adjustments.

[Budget Adjustments 6.17.21.pdf \(208 KB\)](#)

Auxiliary Fund (12 Fund)**Revenues**

		Current Budget	Amended Budget	Variance
12-711-889121-7410	INVESTMENT INCOME	\$0.00	(\$55,000.00)	(\$55,000.00)
12-711-911000-6320	SUPPLEMENTAL HEALTH	(\$3,000.00)	(\$3,500.00)	(\$500.00)
12-711-911000-7300	SALES & SERVICES	\$0.00	(\$5,500.00)	(\$5,500.00)
12-711-911000-7400	OTHER SOURCES	(\$14,081.00)	(\$389,081.00)	(\$375,000.00)
12-711-911000-7431	STUDENT CONTRACTS	(\$750,000.00)	(\$600,000.00)	\$150,000.00
12-711-912000-7400	OTHER SOURCES	(\$81,067.00)	(\$82,067.00)	(\$1,000.00)
12-711-912001-7432	STUDENT FEES	\$0.00	(\$3,900.00)	(\$3,900.00)
12-711-912002-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$50,000.00)	(\$50,000.00)
Total Revenue Increase		(\$848,148.00)	(\$1,189,048.00)	(\$340,900.00)

Expenses

		Current Budget	Amended Budget	Variance
12-711-889121-9437	SUPPORT PLANT	\$0.00	\$55,000.00	\$55,000.00
12-711-911000-8313	OVERTIME CLASSIFIED STAFF	\$0.00	\$150.00	\$150.00
12-711-911000-8611	TIAA-CREFF	\$0.00	\$400.00	\$400.00
12-711-911000-8616	WRS RETIRE FEE	\$0.00	\$200.00	\$200.00
12-711-911000-8634	WELLNESS BENEFIT	\$0.00	\$50.00	\$50.00
12-711-911000-9141	GENERAL SUPPLIES	\$0.00	\$2,000.00	\$2,000.00
12-711-911000-9216	PRINTING SERVICES	\$0.00	\$50.00	\$50.00
12-711-911000-9231	BUILDING REPAIRS	\$0.00	\$195,150.00	\$195,150.00
12-711-911000-9232	EQUIPMENT REPAIRS	\$0.00	\$7,000.00	\$7,000.00
12-711-911000-9241	MAINTENANCE CONTRACTS	\$0.00	\$6,000.00	\$6,000.00
12-711-911000-9700	OTHER OPERATING EXPENSES	\$0.00	\$20,000.00	\$20,000.00
12-711-912000-8220	PART TIME PROFESSIONAL	\$0.00	\$100.00	\$100.00
12-711-912000-8320	PART TIME CLASSIFIED STAFF	\$0.00	\$200.00	\$200.00
12-711-912000-8616	WRS RETIRE FEE	\$0.00	\$250.00	\$250.00
12-711-912000-8634	WELLNESS BENEFIT	\$0.00	\$200.00	\$200.00
12-711-912000-9232	EQUIPMENT REPAIRS	\$0.00	\$250.00	\$250.00
12-711-912001-9000	POOLED ACCOUNT	\$0.00	\$3,900.00	\$3,900.00
12-711-912002-9700	OTHER OPERATING EXPENSES	\$0.00	\$50,000.00	\$50,000.00
Total Expense Increase		\$0.00	\$340,900.00	\$340,900.00

Designated Fund (13 Fund)

Revenues

		Current Budget	Amended Budget	Variance
13-711-114216-6170	GENERAL COURSE FEES	\$0.00	(\$8,000.00)	(\$8,000.00)
13-711-124605-7432	STUDENT FEES	\$0.00	(\$23,000.00)	(\$23,000.00)
13-711-170402-7420	MISCELLANEOUS DEPOSITS	(\$761.00)	(\$1,961.00)	(\$1,200.00)
13-711-170612-7420	MISCELLANEOUS DEPOSITS	(\$2,500.00)	(\$500.00)	\$2,000.00
13-711-170612-7433	OTHER FEES	\$0.00	(\$4,500.00)	(\$4,500.00)
13-711-510404-7432	STUDENT FEES	(\$16,000.00)	(\$18,000.00)	(\$2,000.00)
13-711-510503-6320	SUPPLEMENTAL HEALTH	\$0.00	(\$1,000.00)	(\$1,000.00)
13-711-510503-7433	OTHER FEES	(\$43,193.00)	(\$53,193.00)	(\$10,000.00)
13-711-510504-7432	STUDENT FEES	(\$27,500.00)	(\$32,500.00)	(\$5,000.00)
13-711-510505-7432	STUDENT FEES	(\$102,018.00)	(\$157,018.00)	(\$55,000.00)
13-711-520201-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$1,500.00)	(\$1,500.00)
13-711-520201-7432	STUDENT FEES	(\$25,332.00)	(\$37,332.00)	(\$12,000.00)
13-711-520201-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$200.00)	(\$200.00)
13-711-520302-7432	STUDENT FEES	(\$55,156.00)	(\$58,156.00)	(\$3,000.00)
13-711-520303-7432	STUDENT FEES	(\$21,604.00)	(\$23,104.00)	(\$1,500.00)
13-711-530409-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$2,000.00)	(\$2,000.00)
13-711-530410-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$18,000.00)	(\$18,000.00)
13-711-550524-7432	STUDENT FEES	(\$156,162.00)	(\$164,662.00)	(\$8,500.00)
13-711-550540-7432	STUDENT FEES	(\$14,500.00)	(\$21,500.00)	(\$7,000.00)
13-711-550701-7432	STUDENT FEES	(\$6,850.00)	(\$10,350.00)	(\$3,500.00)
13-711-560717-7432	STUDENT FEES	(\$31,991.00)	(\$37,991.00)	(\$6,000.00)
13-711-572109-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$17,000.00)	(\$17,000.00)
13-711-585000-7432	STUDENT FEES	(\$8,500.00)	(\$22,000.00)	(\$13,500.00)
13-711-630844-7433	OTHER FEES	(\$11,000.00)	(\$16,500.00)	(\$5,500.00)
13-711-730850-7432	STUDENT FEES	(\$58,000.00)	(\$64,500.00)	(\$6,500.00)
13-711-860599-7410	INVESTMENT INCOME	\$0.00	(\$1,600.00)	(\$1,600.00)
Total Revenue Increase		(\$581,067.00)	(\$796,067.00)	(\$215,000.00)

Expenses

		Current Budget	Amended Budget	Variance
13-711-114216-9110	SUPPLIES EDUCATIONAL	\$0.00	\$4,000.00	\$4,000.00
13-711-114216-9232	EQUIPMENT REPAIRS	\$0.00	\$4,000.00	\$4,000.00
13-711-124605-9700	OTHER OPERATING EXPENSES	\$0.00	\$23,000.00	\$23,000.00
13-711-170402-8220	PART TIME PROFESSIONAL	\$0.00	\$1,000.00	\$1,000.00
13-711-170402-8611	TIAA-CREFF	\$0.00	\$200.00	\$200.00
13-711-170612-8222	BENEFITED PART TIME PROFESSIONAL	\$0.00	\$600.00	\$600.00
13-711-170612-8611	TIAA-CREFF	\$0.00	\$100.00	\$100.00
13-711-170612-8620	FICA	\$0.00	\$50.00	\$50.00
13-711-170612-8633	.6% RETIREE HEALTH	\$0.00	\$50.00	\$50.00
13-711-170612-9700	OTHER OPERATING EXPENSES	\$0.00	\$1,700.00	\$1,700.00
13-711-510404-9700	OTHER OPERATING EXPENSES	\$0.00	\$2,000.00	\$2,000.00
13-711-510503-9423	INTERNATIONAL STUDENT INSURANCE	\$34,000.00	\$45,000.00	\$11,000.00
13-711-510504-9700	OTHER OPERATING EXPENSES	\$0.00	\$5,000.00	\$5,000.00
13-711-510505-9000	POOLED ACCOUNT	\$101,217.00	\$156,217.00	\$55,000.00
13-711-520201-9000	POOLED ACCOUNT	\$13,876.00	\$27,576.00	\$13,700.00
13-711-520302-9000	POOLED ACCOUNT	\$4,700.00	\$7,700.00	\$3,000.00
13-711-520303-9000	POOLED ACCOUNT	\$10,198.00	\$11,698.00	\$1,500.00
13-711-530409-9000	POOLED ACCOUNT	\$0.00	\$2,000.00	\$2,000.00
13-711-530410-9000	POOLED ACCOUNT	\$15,000.00	\$33,000.00	\$18,000.00

13-711-550524-9000	POOLED ACCOUNT	\$33,174.00	\$41,674.00	\$8,500.00
13-711-550540-9000	POOLED ACCOUNT	\$14,500.00	\$21,500.00	\$7,000.00
13-711-550701-9000	POOLED ACCOUNT	\$6,850.00	\$10,350.00	\$3,500.00
13-711-560717-9000	POOLED ACCOUNT	\$21,150.00	\$27,150.00	\$6,000.00
13-711-572109-9000	POOLED ACCOUNT	\$4,000.00	\$21,000.00	\$17,000.00
13-711-585000-9000	POOLED ACCOUNT	\$7,500.00	\$21,000.00	\$13,500.00
13-711-630844-9000	POOLED ACCOUNT	\$11,000.00	\$16,500.00	\$5,500.00
13-711-730850-9000	POOLED ACCOUNT	\$8,000.00	\$14,500.00	\$6,500.00
13-711-860599-9437	SUPPORT PLANT	\$0.00	\$1,600.00	\$1,600.00
Total Expense Increase		\$ 285,165.00	\$ 500,165.00	\$ 215,000.00

BOCES Fund (20 Fund)

Revenues

		Current Budget	Amended Budget	Variance
20-711-114106-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$1,250.00)	(\$1,250.00)
20-711-174702-7420	MISCELLANEOUS DEPOSITS	(\$21,700.00)	(\$24,200.00)	(\$2,500.00)
20-711-532104-7621	CARRY OVER	\$0.00	(\$24.00)	(\$24.00)
20-710-639301-7420	MISCELLANEOUS DEPOSITS	(\$2,650.00)	(\$26,650.00)	(\$24,000.00)
20-711-639303-7621	CARRY OVER	\$0.00	(\$110.00)	(\$110.00)
20-710-639304-7621	CARRY OVER	\$0.00	(\$1.00)	(\$1.00)
20-710-639308-7621	CARRY OVER	\$0.00	(\$75.00)	(\$75.00)
20-711-639309-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$8,200.00)	(\$8,200.00)
20-711-639310-7621	CARRY OVER	\$0.00	(\$485.00)	(\$485.00)
20-711-810717-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$4,120.00)	(\$4,120.00)
Total Revenue Increase		(\$24,350.00)	(\$65,115.00)	(\$40,765.00)

Expenses

		Current Budget	Amended Budget	Variance
20-710-114106-9437	SUPPORT PLANT	\$0.00	\$1,250.00	\$1,250.00
20-711-174702-9700	OTHER OPERATING EXPENSES	\$1,000.00	\$3,500.00	\$2,500.00
20-711-532104-9437	SUPPORT PLANT	\$0.00	\$24.00	\$24.00
20-711-639301-9437	SUPPORT PLANT	\$0.00	\$24,000.00	\$24,000.00
20-711-639303-9437	SUPPORT PLANT	\$0.00	\$110.00	\$110.00
20-710-639304-9437	SUPPORT PLANT	\$0.00	\$1.00	\$1.00
20-710-639308-9437	SUPPORT PLANT	\$0.00	\$75.00	\$75.00
20-711-639309		\$0.00	\$8,200.00	\$8,200.00
20-711-639310-9437	SUPPORT PLANT	\$0.00	\$485.00	\$485.00
20-711-810717		\$0.00	\$4,120.00	\$4,120.00
Total Expense Increase		\$ 1,000.00	\$ 41,765.00	\$ 40,765.00

Miscellaneous Restricted Fund (21 Fund)

Revenues

		Current Budget	Amended Budget	Variance
21-711-124512-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$10,000.00)	(\$10,000.00)
21-731-170836-7621	CARRY OVER	\$0.00	(\$4,000.00)	(\$4,000.00)
21-711-222500-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$1,300.00)	(\$1,300.00)
21-730-310839-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$1,000.00)	(\$1,000.00)
21-711-378915-7621	CARRY OVER	\$0.00	(\$7,000.00)	(\$7,000.00)
21-711-450128-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$200.00)	(\$200.00)
21-711-610841-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$51.00)	(\$51.00)
21-711-639878-6600	STATE GRANTS AND CONTRACTS	(\$4,501,548.00)	(\$4,867,548.00)	(\$366,000.00)
21-711-644213-6600	STATE GRANTS AND CONTRACTS	\$0.00	(\$270,406.00)	(\$270,406.00)
21-711-644345-6600	STATE GRANTS AND CONTRACTS	\$0.00	(\$239,064.00)	(\$239,064.00)
21-711-644987-6800	STATE GRANTS AND CONTRACTS	\$0.00	(\$855,356.00)	(\$855,356.00)
21-711-810710-6600	STATE GRANTS AND CONTRACTS	\$0.00	(\$50,000.00)	(\$50,000.00)
21-711-810716-6600	STATE GRANTS AND CONTRACTS	(\$68,000.00)	(\$92,000.00)	(\$24,000.00)
21-711-860599-7410	INVESTMENT INCOME	\$0.00	(\$16,500.00)	(\$16,500.00)
Total Revenue Increase		(\$4,569,548.00)	(\$6,414,425.00)	(\$1,844,877.00)

Expenses

		Current Budget	Amended Budget	Variance
21-711-124512-9141	GENERAL SUPPLIES	\$0.00	\$10,000.00	\$10,000.00
21-731-170836-9700	OTHER OPERATING EXPENSES	\$0.00	\$4,000.00	\$4,000.00
21-711-222500-9437	SUPPORT PLANT	\$0.00	\$1,300.00	\$1,300.00
21-730-310839-9691	GRANTS CURRENT FISCAL YEAR	\$2,100.00	\$3,100.00	\$1,000.00
21-711-378915-9141	GENERAL SUPPLIES	\$0.00	\$7,000.00	\$7,000.00
21-711-450128		\$0.00	\$200.00	\$200.00
21-711-610841-9000	POOLED ACCOUNT	\$0.00	\$51.00	\$51.00
21-711-639878-9000	POOLED ACCOUNT	\$3,791,548.00	\$4,157,548.00	\$366,000.00
21-711-644213-9670	OTHER SCHOLARSHIPS	\$0.00	\$240,406.00	\$240,406.00
21-711-644213-9702	ADVERTISING	\$0.00	\$30,000.00	\$30,000.00
21-711-644345-9670	OTHER SCHOLARSHIPS	\$0.00	\$239,064.00	\$239,064.00
21-711-644987-9670	OTHER SCHOLARSHIPS	\$0.00	\$855,356.00	\$855,356.00
21-711-810710-9670	OTHER SCHOLARSHIPS	\$0.00	\$50,000.00	\$50,000.00
21-711-810716-9670	OTHER SCHOLARSHIPS	\$68,000.00	\$92,000.00	\$24,000.00
21-711-860599-9437	SUPPORT PLANT	\$0.00	\$16,500.00	\$16,500.00
Total Expense Increase		\$ 3,861,648.00	\$ 5,706,525.00	\$ 1,844,877.00

Federal Fund (22 Fund)

Revenues

		Current Budget	Amended Budget	Variance
22-711-112235-6320	SUPPLEMENTAL HEALTH	\$0.00	(\$9,000.00)	(\$9,000.00)
22-711-174568		\$0.00	(\$60.00)	(\$60.00)
22-711-213459-6600	STATE GRANTS AND CONTRACTS	(\$188,287.00)	(\$271,787.00)	(\$83,500.00)
22-711-445568-6320	SUPPLEMENTAL HEALTH	\$0.00	(\$10,500.00)	(\$10,500.00)
22-711-568759-7621	CARRY OVER	\$0.00	(\$25.00)	(\$25.00)
22-711-616565-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$724,863.00)	(\$724,863.00)
22-711-698903-6600	STATE GRANTS AND CONTRACTS	(\$184,308.00)	(\$215,308.00)	(\$31,000.00)
22-711-819201-6500	FEDERAL GRANTS AND CONTRACTS	(\$30,000.00)	(\$53,000.00)	(\$23,000.00)
22-711-819204-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$640.00)	(\$640.00)
Total Revenue Increase		(\$402,595.00)	(\$1,285,183.00)	(\$882,588.00)

Expenses

		Current Budget	Amended Budget	Variance
22-711-112235-8630	STATE HEALTH/LIFE	\$0.00	\$9,000.00	\$9,000.00
22-711-174568-9709	PROFESSIONAL DEVELOPMENT	\$0.00	\$60.00	\$60.00
22-711-213459-9141	GENERAL SUPPLIES	\$156,851.00	\$240,351.00	\$83,500.00
22-711-445568-8120	PART TIME FACULTY SALARY	\$29,827.00	\$40,327.00	\$10,500.00
22-711-568759-9360	MISCELLANEOUS TRAVEL	\$0.00	\$25.00	\$25.00
22-711-616565-9700	OTHER OPERATING EXPENSES	\$0.00	\$724,863.00	\$724,863.00
22-711-698903-9141	GENERAL SUPPLIES	\$26,968.00	\$57,968.00	\$31,000.00
22-711-819201-9691	GRANTS CURRENT FISCAL YEAR	\$30,000.00	\$53,000.00	\$23,000.00
22-711-819204-9320	EMPLOYEE TRAVEL-IN STATE	\$0.00	\$640.00	\$640.00
Total Expense Increase		\$ 243,646.00	\$ 1,126,234.00	\$ 882,588.00

Agency Fund (60 Fund)

Revenue

		Current Budget	Amended Budget	Variance
60-711-114101-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$180.00)	(\$180.00)
60-711-114305-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$160.00)	(\$160.00)
60-711-310720-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$4,600.00)	(\$4,600.00)
60-711-520305-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$80.00)	(\$80.00)
60-711-520322-7420	MISCELLANEOUS DEPOSITS	(\$2,000.00)	(\$2,500.00)	(\$500.00)
60-711-520328-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$1,000.00)	(\$1,000.00)
60-711-520336-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$355.00)	(\$355.00)
60-711-520612-7420	MISCELLANEOUS DEPOSITS	(\$100.00)	(\$120.00)	(\$20.00)
60-711-520737-7420	MISCELLANEOUS DEPOSITS	(\$500.00)	(\$1,650.00)	(\$1,150.00)
60-711-583510-7420	MISCELLANEOUS DEPOSITS	\$0.00	(\$72.00)	(\$72.00)
60-711-611205-7420	MISCELLANEOUS DEPOSITS	(\$500.00)	(\$1,950.00)	(\$1,450.00)
60-711-860599-7410	INVESTMENT INCOME	\$0.00	(\$3,000.00)	(\$3,000.00)
Total Revenue Increase		\$ (3,100.00)	\$ (15,667.00)	\$ (12,567.00)

Expenses

		Current Budget	Amended Budget	Variance
60-711-114101-9700	OTHER OPERATING EXPENSES	\$0.00	\$180.00	\$180.00
60-711-114305-9700	OTHER OPERATING EXPENSES	\$0.00	\$160.00	\$160.00
60-711-310720-9700	OTHER OPERATING EXPENSES	\$0.00	\$4,600.00	\$4,600.00
60-711-520305-9141	GENERAL SUPPLIES	\$0.00	\$80.00	\$80.00
60-711-520322-9700	OTHER OPERATING EXPENSES	\$2,000.00	\$2,500.00	\$500.00
60-711-520328-9700	OTHER OPERATING EXPENSES	\$0.00	\$1,000.00	\$1,000.00
60-711-520336-9700	OTHER OPERATING EXPENSES	\$0.00	\$355.00	\$355.00
60-711-520612-9700	OTHER OPERATING EXPENSES	\$100.00	\$120.00	\$20.00
60-711-520737-9700	OTHER OPERATING EXPENSES	\$500.00	\$1,650.00	\$1,150.00
60-711-583510-9700	OTHER OPERATING EXPENSES	\$0.00	\$72.00	\$72.00
60-711-611205-9700	OTHER OPERATING EXPENSES	\$500.00	\$1,950.00	\$1,450.00
60-711-860599-9734	CREDIT CARD FEES	\$0.00	\$3,000.00	\$3,000.00
Total Expense Increase		\$ 3,100.00	\$ 15,667.00	\$ 12,567.00

Plant Fund (70 Fund)

Revenue

		Current Budget	Amended Budget	Variance
70-711-769154-7910	NON-MANDATORY TRANSFERS	\$0.00	(\$3,145,393.00)	(\$3,145,393.00)
Total Revenue Increase		\$ -	\$ (3,145,393.00)	\$ (3,145,393.00)

Expenses

		Current Budget	Amended Budget	Variance
70-711-769154-9960	DEP EXP BLDG & IMPROVEMENT	\$0.00	\$2,878,750.00	\$2,878,750.00
70-711-769154-9961	DEP EXP EQUIPMENT	\$0.00	\$245,368.00	\$245,368.00
70-711-769154-9962	DEP EXP LIBRARY BOOKS	\$0.00	\$21,275.00	\$21,275.00
Total Expense Increase		\$0.00	\$3,145,393.00	\$3,145,393.00

