

THE TOWN OF MIDDLETOWN

RESOLUTION

OF THE

COUNCIL

No: 2024-53
No:

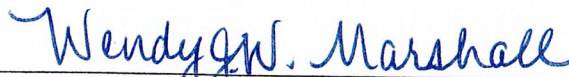
RESOLVED:

For the purpose of meeting funding requirements of specific General Fund accounts in the FY2024 Approved Budget, the General Fund as presented in Attachments A & B – June 30, 2024 are hereby approved.

This resolution shall take effect upon its passage.

SEPTEMBER 16, 2024

READ AND PASSED IN COUNCIL



Wendy J. W. Marshall, MMC
Town Clerk

TOWN OF MIDDLETOWN
TOWN OF MIDDLETOWN GENERAL FUND BUDGET ADJUSTMENTS

ATTACHMENT A & B - June 30, 2024

In accordance with Town Charter and Town Ordinance, adjustments to the FY 2024 budget ordinance are approved as follows:

		Budget Adjustment
General Fund expenditures -		
Information Technology	increase by	164,358
Support Services	increase by	82,058
Town Solicitor	increase by	111,698
Planning	decrease by	200,000
Police	increase by	96,079
Non-Department Specific	increase by	1,638,831
Education	increase by	561,234
 General Fund Capital Improvements -		
Capital Improvements-Police	increase by	218,460
Capital Improvements-Public Works	increase by	244,295
Capital Improvements- School Department	decrease by	1,140,490
 General Fund revenues -		
Other Revenue from Local Sources	increase by	526,079
Fund Transfers In	increase by	242,211
Permits	increase by	111,698
Intra Governmental Support	increase by	42,676
Town Use of Fund Balance	increase by	853,349
Investment Income	increase by	224,284
Restricted Grants-in-Aid State Govt.	increase by	355,482
School Department Revenue	decrease by	579,256

General Fund Expenditures		General Fund Revenues		Net Budget Adjustments
Dr	Cr	Dr	Cr	
\$3,117,013	\$1,340,490	\$579,256	\$2,355,779	
\$1,776,523			(\$1,776,523)	\$0

TOWN OF MIDDLETOWN

FY2024 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND

As of June 30, 2024

ATTACHMENT A

		Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
Account Description						
1	Revenue - Earnings On Investments	(\$191,298)	(\$191,298)	(\$152,527)	(\$343,825)	Increase to fund in increase to software licenses
1	Revenue - Appropriation from Revaluation	(\$106,500)	(\$106,500)	(28,750)	(\$135,250)	Tax Software Upgrade that was approved in FY2020
2	Revenue - Earnings On Investments	(\$191,298)	(\$343,825)	(31,736)	(\$375,561)	Increase to fund the emergency elevator repairs at Town Hall
3	Revenue - Earnings On Investments	(\$191,298)	(\$375,561)	(20,402)	(\$395,963)	Fund Increase for Interior Town Hall Painting and Landscaping
4	Revenue - Earnings On Investments	(\$191,298)	(\$395,963)	(13,001)	(\$408,964)	Increase to fund HVAC Issues at Town Hall
6	Revenue - Permits - Building	(\$850,000)	(\$850,000)	(111,698)	(\$961,698)	Increase to fund Legal Issues
7	Revenue - Appropriation from Tax Increment Financing Fd	(\$200,000)	(\$200,000)	200,000	\$0	Expenses did not occur in FY 24
8	Revenue - Police - Details - Police	(\$445,770)	(\$445,770)	(96,079)	(\$541,849)	Increase from additional police details
9	Revenue - Appropriation from Rescue Wagon SRF	(\$1,260,112)	(\$1,260,112)	(139,839)	(\$1,399,951)	Vehicles ordered in prior fiscal years but received in current fiscal year
9	Revenue - Appropriation from Forfeiture Fd	(\$9,715)	(\$9,715)	(29,327)	(\$39,042)	Vehicles ordered in prior fiscal years but received in current fiscal year
9	Revenue - Public Service Tax	(\$197,990)	(\$197,990)	(42,676)	(\$240,666)	Vehicles ordered in prior fiscal years but received in current fiscal year
9	Revenue - Earnings On Investments	(\$191,298)	(\$408,964)	(6,618)	(\$415,582)	Vehicles ordered in prior fiscal years but received in current fiscal year
10	Revenue - Appropriation from CIP SRF	(\$2,385,320)	(\$2,385,320)	(244,295)	(\$2,629,615)	Vehicles ordered in previous fiscal year but received in current fiscal year
11	Revenue - Contributions and Donations	\$0	\$0	(430,000)	(\$430,000)	Donation fo 18 Woolsey Road
11	Revenue - Grants- State Restricted	(\$183,205)	(\$183,205)	(355,482)	(\$538,687)	RI Housing Grant for purchase of 351 E Main Road
11	Revenue - Budgeted Use of Fund Balance	(\$1,140,490)	(\$1,140,490)	(853,349)	(\$1,993,839)	Purchase of 351 E Main Road
	S/Total Budget Adjustments From			(\$2,355,779)		
1	Expense - Information Technology - Software License Fees	\$381,698	\$381,698	301,560	\$683,258	Munis Implementation that was budgeted under Special Projects, Public Records Request software, Tax Software Upgrade
1	Expense - Information Technology - Special Projects	\$504,892	\$504,892	(120,283)	\$384,609	Munis Implementation
2	Expense - Support Services - Maint & Repair Fixtures & Equipment	\$24,120	\$24,120	31,736	\$55,856	Elevator- Piston Replacement
3	Expense - Support Services - Maint & Repair General	\$25,855	\$25,855	20,402	\$46,257	Interior Painting of Town Hall, Landscaping
4	Expense - Support Services - Maint & Repair HVAC	\$22,350	\$22,350	13,001	\$35,351	HVAC Issues - Circular Pump, Heating
5	Expense - Support Services - Telephone	\$432	\$432	16,919	\$17,351	Allocation was originally at the Department Level

TOWN OF MIDDLETOWN
FY2024 BUDGET ADJUSTMENT WORKSHEET - GENERAL FUND
As of June 30, 2024

ATTACHMENT A					
	Approved Budget	Current Budget	Adjustment To Budget	Amended Budget	Explanation
Account Description					
5 Expense - Information Technology - Telephone	\$26,400	\$26,400	(16,919)	\$9,481	Allocation was originally at the Department Level
6 Expense - Town Solicitor - Services - Legal	\$143,665	\$143,665	111,698	\$255,363	Legal issues
7 Expense - Planning - Services- Other Professional	\$396,500	\$396,500	(200,000)	\$196,500	Atlantic Beach District and Dunlap-Wheeler Park Design not completed in FY 24 - TIF Funding
8 Expense - Police - Private Detail Pay	\$412,560	\$412,560	\$96,079	\$508,639	Private Detail Pay
9 Expense - Police - Capital Improvement - Vehicles	\$194,553	\$194,553	\$218,460	\$413,013	Vehicles received in FY24 but ordered in previous fiscal years
10 Expense - DPW- Capital Improvement - Vehicles	\$206,835	\$206,835	\$244,295	\$451,130	Vehicles received in FY24 but ordered in previous fiscal years
11 Expense - Non Department Specific - Land	\$0	\$0	\$773,593	\$773,593	Donation of 11 Woolsey Road and purchase 351 East Main Road
11 Expense - Non Department Specific - Land Improvements	\$0	\$0	\$236,500	\$236,500	Donation of 11 Woolsey Road
11 Expense - Non Department Specific - Buildings	\$0	\$0	\$628,738	\$628,738	Purchase of 351 East Main Road
S/Total Budget Adjustments To			2,355,779		
Total			(\$0)		
Budget Summary as of June 30, 2024					
General Fund 2024 Budget	\$70,486,378	\$70,486,378	1,776,523	\$72,262,901	Total General Fund 2024 Budget
Town/School 2024 Consolidated Budget	\$70,486,378	\$70,486,378	\$1,776,523	\$72,262,901	Total Town/School 2024 Consolidated Budget

TOWN OF MIDDLETOWN SCHOOL DEPARTMENT
FY2024 SPECIAL REVENUE BUDGET ADJUSTMENTS

Attachment B
AS OF 2/13/2024

GENERAL FUND ADJUSTMENTS								
Fund	Object	Account Description	Approved Budget	Current Budget	Adj. to Budget	Amended Budget	Explanation	
State/Federal Grant Revenue								
1	21142100	44501	HCY Award 2	\$ -	\$ -	\$ (54,409.00)	\$ 54,409	Adj to known number.
2	21251702	44501	ESSER II Extended Accelerated Learning	\$ -	\$ -	\$ (66,655.29)	\$ (66,655)	
3	21251801	44501	ESSER III ARP Back to School	\$ (617,857)	\$ (617,857)	\$ 617,857.37	\$ -	
4	21251815	44501	ARP IDEA Part B	\$ -	\$ -	\$ (122,559.25)	\$ (122,559)	
5	21251818	45210	ARP Municipal Grant/Transfer In From Town	\$ (403,251)	\$ (403,251)	\$ (76,749.50)	\$ (480,000)	
6	21251819	44701	Kindergarten Jumpstart	\$ -	\$ -	\$ (55,748.00)	\$ (55,748)	
7	21422301	44501	Comprehensive Literacy State/Federal Grant	\$ -	\$ -	\$ (48,833.81)	\$ (48,834)	
8	21422400	44501	CS4RI	\$ (7,845)	\$ (7,845)	\$ (18,549.46)	\$ (26,394)	
9	23671000	43201	EII Categorical	\$ (12,439)	\$ (12,439)	\$ (52,852.00)	\$ (65,291)	
11	24050047	41920	Donations Robotics	\$ (2,000)	\$ (2,000)	\$ 2,000.00	\$ -	
10	24030721	41920	EBCAP 2 Reimb	\$ (615)	\$ (615)	\$ 615.00	\$ -	
	23911001	43201	School Building Authority Capital Grants				\$ -	
Capital Improvement Fund Revenue								
12	32000001	45210	Capital Improvement Fund	\$ (1,140,490)	\$ (1,140,490)	\$ 1,140,490.00	\$ -	
Enterprise Fund Revenue								
13	60010000	44601	School Lunch Program Federal Reimb Revenue	\$ (730,777)	\$ (730,777)	\$ (38,864.00)	\$ (769,641)	
14	60370000	41752	Cell Towers	\$ -	\$ -	\$ (76,309.00)	\$ (76,309)	
16	60060000	41704	Summer School Remedial	\$ (14,295)	\$ (14,295)	\$ 14,295.00	\$ -	
15	60280000	41704	Summer Camp	\$ (74,820)	\$ (74,820)	\$ 74,820.00	\$ -	
Total Change in Budgeted Revenue-All Funds						\$ 1,238,548.06		
State/Federal Grant Expenditures								
1	21142100	53502	HCY Competitive 1/Other Technical Services	\$ -	\$ -	\$ 5,810.32	\$ 5,810.32	
1	21142100	54407	HCY Competitive 1/Internet Connectivity	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	
1	21142100	55111	HCY Competitive 1/Transportation Contractors	\$ -	\$ -	\$ 478.68	\$ 478.68	
1	21142100	56101	HCY Competitive 1/Supplies & Materials	\$ -	\$ -	\$ 5,120.00	\$ 5,120.00	
1	21142100	53220	HCY Competitive 1/Other Technical Services	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	
2	21251702	56401	ESSER II Ext Accel Prof Development & Training Svcs	\$ -	\$ -	\$ 66,655.29	\$ 66,655.29	
3	21251801	51110	ESSER III ARP Back to School Regular Salaries	\$ 38,855.00	\$ 38,855.00	\$ (38,855.00)	\$ -	
3	21251801	52101	ESSER III ARP Back to School Health/Medical Premiums	\$ 833.00	\$ 833.00	\$ (833.00)	\$ -	
3	21251801	52102	ESSER III ARP Back to School Health/Life	\$ 43.00	\$ 43.00	\$ (43.00)	\$ -	
3	21251801	52105	ESSER III ARP Back to School Health/Disability	\$ 13.00	\$ 13.00	\$ (13.00)	\$ -	
3	21251801	52203	ESSER III ARP Back to School ERSRI/Pension Costs	\$ 4,491.00	\$ 4,491.00	\$ (4,491.00)	\$ -	
3	21251801	52207	ESSER III ARP Back to School ERSRI/Surv Benefits	\$ 32.00	\$ 32.00	\$ (32.00)	\$ -	
3	21251801	52213	ESSER III ARP Back to School ERSRI/ERSRI DC	\$ 524.00	\$ 524.00	\$ (524.00)	\$ -	
3	21251801	52208	ESSER III ARP Back to School ERSRI/Muni Pension	\$ 3,891.37	\$ 3,891.00	\$ (3,891.37)	\$ (0.37)	
3	21251801	52301	ESSER III ARP Back to School ERSRI/Medicare	\$ 254.00	\$ 254.00	\$ (254.00)	\$ -	
3	21251801	57311	ESSER III ARP Back to School ERSRI/Software	\$ 25,000.00	\$ 25,000.00	\$ (25,000.00)	\$ -	
3	21251801	53220	ESSER III ARP Back to School Prof Ed Svcs	\$ 80,421.00	\$ 80,421.00	\$ (80,421.00)	\$ -	
3	21251801	53301	ESSER III ARP Back to School Other Purch Prof Ed Svcs	\$ 26,500.00	\$ 26,500.00	\$ (26,500.00)	\$ -	
3	21251801	57309	ESSER III ARP Back to School Tech Related Hardware	\$ 437,000.00	\$ 437,000.00	\$ (437,000.00)	\$ -	
4	21251815	51308	ARP IDEA Part B Summer Pay	\$ -	\$ -	\$ 11,301.76	\$ 11,301.76	
4	21251815	52301	ARP IDEA Part B FICA	\$ -	\$ -	\$ 310.00	\$ 310.00	
4	21251815	52302	ARP IDEA Part B Medicare	\$ -	\$ -	\$ 179.28	\$ 179.28	
4	21251815	53220	ARP IDEA Part B Other Purchased Services	\$ -	\$ -	\$ -	\$ -	
4	21251815	53301	ARP IDEA Part B Prof Dev & Training	\$ -	\$ -	\$ 91,174.00	\$ 91,174.00	
4	21251815	56101	ARP IDEA Part B Supplies & Materials	\$ -	\$ -	\$ 19,594.21	\$ 19,594.21	
5	21251818	51110	ARP Municipal Grant Regular Salaries	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	
5	21251818	51308	ARP Municipal Grant After School Programs	\$ -	\$ -	\$ -	\$ -	

TOWN OF MIDDLETOWN SCHOOL DEPARTMENT

FY2024 BUDGET ADJUSTMENTS

Attachment B

AS OF: 11/30/2023

GENERAL FUND ADJUSTMENTS							
Fund	Object	Account Description	Approved Budget	Current Budget	Adj. to Budget	Amended Budget	Explanation
General Fund Revenue							
1	10000000	43101	General Fund-State Aid for Education	\$ 7,944,936	\$ 7,944,936	\$ (47,682)	\$ 7,897,254
Total Change in Budgeted Revenue-All Funds					\$ (47,682)		
General Fund Expenditures							
1	10000000	52202	Future Benefits	\$ 132,682	\$ 132,682	\$ (47,682)	\$ 85,000
Total Change in Budgeted Expenditures-All Funds					\$ (47,682)		
School Department FY 2024 Budget			\$ 46,124,543	\$ 46,124,543	\$ (47,682)	\$ 46,076,861	Total Decrease in School Department FY 24 Budget-All Funds

**TOWN OF MIDDLETOWN - SCHOOL DEPARTMENT
FY2024 SPECIAL REVENUE BUDGET ADJUSTMENTS**

**Attachment B
AS OF 6/30/2024**

SPECIAL REVENUE ADJUSTMENTS							
Fund	Object	Account Description	Approved Budget	Current Budget	Adj. to Budget	Amended Budget	Explanation
State/Federal Grant Revenue							
			\$ -	\$ -	\$ -		
1	21031100	44501 Title II A	\$ 105,585	\$ 105,585	\$ 112,071	\$ 217,656	To Record Additional Budgeted Revenue for Title II A
2	21051100	44501 Title IV	\$ -	\$ -	\$ 51,856	\$ 51,856	To record budgeted revenue for Title IV
3	21092101	44501 Perkins Vocational	\$ -	\$ -	\$ 9,734	\$ 9,734	To record budgeted revenue for Perkins Vocational
4	21093100	44501 Perkins Special Programs	\$ -	\$ -	\$ 1,017	\$ 1,017	To record budgeted revenue for Perkins Special Programs
5	21251802	44501 ESSER III Extended Learning	\$ -	\$ -	\$ 349,820	\$ 349,820	To record budgeted revenue for ESSER III Extended Learning
6	21251804	44501 ESSER III ARP Student Transitions	\$ -	\$ -	\$ 5,245	\$ 5,245	To record budgeted revenue for ESSER III ARP Student Transitions
7	21251805	44501 ESSER III ARP P5 Digital Divide	\$ -	\$ -	\$ 115,598	\$ 115,598	To record budgeted revenue for ESSER III ARP Digital Divide
8	21251810	44501 ARP Homeless Children & Youth	\$ -	\$ -	\$ 11,880	\$ 11,880	To record budgeted revenue for ESSER III ARP Homeless Children & Youth
9	21422300	44501 Comp Lit Grant Birth -PreK	\$ -	\$ -	\$ 11,340	\$ 11,340	To record budgeted revenue for Comp Lit Grant Birth-PreK
10	21423310	44501 Comp Lit Grant Supplemental	\$ -	\$ -	\$ 38,413	\$ 38,413	
Total Change in Budgeted Revenue All Funds			\$ 105,585	\$ 105,585	\$ 706,974	\$ 812,559	
State/Federal Grant Expenditures							
Title II A							
1	21031100	51115 Substitutes	\$ 21,600	\$ 21,600	\$ (21,600)	\$ 110,920	To Record Expenditure Budget for Approved Title II A
1	21031100	51302 Professional Development School	\$ 36,378	\$ 36,378	\$ 74,542	\$ -	To Record Expenditure Budget for Approved Title II A
1	21031100	52301 FICA	\$ 668	\$ 668	\$ (663)	\$ 5	To Record Expenditure Budget for Approved Title II A
1	21031100	52302 Medicare	\$ 678	\$ 678	\$ 925	\$ 1,603	To Record Expenditure Budget for Approved Title II A
1	21031100	53220 Other Purchased Professional Services	\$ 27,995	\$ 27,995	\$ (21,495)	\$ 6,500	To Record Expenditure Budget for Approved Title II A
1	21031100	53301 Professional Dev & Training	\$ 12,000	\$ 12,000	\$ 50,879	\$ 62,879	To Record Expenditure Budget for Approved Title II A
1	21031100	53303 Conferences & Workshops	\$ -	\$ -	\$ 11,000	\$ 11,000	To Record Expenditure Budget for Approved Title II A
1	21031100	56101 General Supplies & Materials	\$ 6,266	\$ 6,266	\$ 18,482	\$ 24,748	To Record Expenditure Budget for Approved Title II A
Title IV							
2	21051100	51110 Regular Salaries	\$ -	\$ -	\$ 21,490	\$ 21,490	To Record Expenditure Budget for Approved Title IV
2	21051100	52101 Health & Medical Premiums	\$ -	\$ -	\$ 2,309	\$ 2,309	To Record Expenditure Budget for Approved Title IV
2	21051100	52103 Dental	\$ -	\$ -	\$ 106	\$ 106	To Record Expenditure Budget for Approved Title IV
2	21051100	52105 Disability	\$ -	\$ -	\$ 6	\$ 6	To Record Expenditure Budget for Approved Title IV
2	21051100	52203 Teacher/Admin Program DB	\$ -	\$ -	\$ 3,764	\$ 3,764	To Record Expenditure Budget for Approved Title IV
2	21051100	52207 Survivor Benefits	\$ -	\$ -	\$ 254	\$ 254	To Record Expenditure Budget for Approved Title IV
2	21051100	52213 Teacher/Admin Program DC	\$ -	\$ -	\$ 208	\$ 208	To Record Expenditure Budget for Approved Title IV
2	21051100	52302 Medicare	\$ -	\$ -	\$ 199	\$ 199	To Record Expenditure Budget for Approved Title IV
2	21051100	52301 Professional Development and Training	\$ -	\$ -	\$ 23,150	\$ 23,150	To Record Expenditure Budget for Approved Title IV
2	21051100	56101 General Supplies & Materials	\$ -	\$ -	\$ 370	\$ 370	To Record Expenditure Budget for Approved Title IV
Perkins Vocational							
3	21092101	51115 Employee Compensation -Salaries Substitutes	\$ -	\$ -	\$ 95	\$ 95	To Record Expenditure Budget for Approved Perkins Vocational
3	21092101	51302 Professional Development - School	\$ -	\$ -	\$ 9,500	\$ 9,500	To Record Expenditure Budget for Approved Perkins Vocational
3	21092101	52301 FICA	\$ -	\$ -	\$ 6	\$ 6	To Record Expenditure Budget for Approved Perkins Vocational
3	21092101	52302 Medicare	\$ -	\$ -	\$ 134	\$ 134	To Record Expenditure Budget for Approved Perkins Vocational
Perkins Special Programs							
4	21093100	56101 General Supplies & Materials	\$ -	\$ -	\$ 1,017	\$ 1,017	To Record Expenditure Budget for Approved Perkins Special Programs
ARP Ext Learn							
5	21251802	51110 Regular Salaries	\$ -	\$ -	\$ 53,040	\$ 53,040	To Record Expenditure Budget for Approved Perkins ARP Ext Learn

TOWN OF MIDDLETOWN SCHOOL DEPARTMENT

FY2024 SPECIAL REVENUE BUDGET ADJUSTMENTS

Attachement B

AS OF 2/13/2024

GENERAL FUND ADJUSTMENTS								
Fund	Object	Account/Description	Approved Budget	Current Budget	Adj to Budget	Amended Budget	Explanation	
5	21251818	51338	ARP Municipal Grant Summer Pay	\$ -	\$ -	\$ 145,000.00	\$ 145,000.00	
5	21251818	51401	ARP Municipal Grant Other Stipend	\$ -	\$ -	\$ 20,131.00	\$ 20,131.00	
5	21251818	52302	ARP Municipal Grant Medicare	\$ 66,911.00	\$ 66,911.00	\$ (60,105.46)	\$ 6,805.54	
5	21251818	53209	ARP Municipal Grant Bus Monitor/Assistant				\$ -	
5	21251818	53220	ARP Municipal Grant Other Purch Prof Ed Servs	\$ 140,000.00	\$ 140,000.00	\$ (140,000.00)	\$ -	
5	21251818	53406	ARP Municipal Grant Other Services	\$ 101,196.83	\$ 101,196.83	\$ (7,569.00)	\$ 93,627.83	
5	21251818	55111	ARP Municipal Grant Transportation Contractors	\$ 22,617.80	\$ 22,617.80	\$ 1,792.96	\$ 24,410.76	
5	21251818	56101	ARP Municipal Grant Supplies & Materials	\$ 7,500.00	\$ 7,500.00	\$ (7,500.00)	\$ -	
5	21251818	57305	ARP Municipal Grant Equipment				\$ -	
6	21251819	51338	Kindergarten Jumpstart/Summer Pay	\$ -	\$ -	\$ 30,977.00	\$ 30,977.00	
6	21251819	52301	Kindergarten Jumpstart/FICA	\$ -	\$ -	\$ 2,371.00	\$ 2,371.00	
6	21251819	52302	Kindergarten Jumpstart/Med	\$ -	\$ -	\$ -	\$ -	
6	21251819	53209	Kindergarten Jumpstart/Bus Monitors	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	
6	21251819	55111	Kindergarten Jumpstart/Transportation Contractors	\$ -	\$ -	\$ 14,400.00	\$ 14,400.00	
6	21251819	56101	Kindergarten Jumpstart/Supplies & Materials	\$ -	\$ -	\$ 6,500.00	\$ 6,500.00	
7	21422301	51302	Comprehensive Literacy Grant Prof Dev School	\$ -	\$ -	\$ 23,576.10	\$ 23,576.10	
7	21422301	51115	Compreh. Literacy Grant Salary Substitute				\$ -	
7	21422301	52302	Comprehensive Literacy Grant Medicare	\$ -	\$ -	\$ 3,418.54	\$ 3,418.54	
7	21422301	53222	Comprehensive Literacy Web Based Supp			\$ 15,500.00	\$ 15,500.00	
7	21422301	56101	Comprehensive Literacy General Supplies/Materials			\$ 6,339.17	\$ 6,339.17	
8	21422400	51302	CS4RI/Prof Dev School	\$ 5,541.00	\$ 5,541.00	\$ 1,847.00	\$ 7,388.00	
8	21422400	52302	CS4RI/Medicare	\$ 424.00	\$ 424.00	\$ (64.44)	\$ 359.56	
8	21422400	53220	CS4RI/Other Purch Prof Ed Services	\$ 1,880.00	\$ 1,880.00	\$ (680.00)	\$ 1,200.00	
8	21422400	57309	CS4RI Tech Related Hardware	\$ -	\$ -	\$ 14,817.40	\$ 14,817.40	
8	21422400	56101	CS4RI/Supplies	\$ -	\$ -	\$ 1,979.50	\$ 1,979.50	
8	21422400	58101	CS4RI/Dues & Fees	\$ -	\$ -	\$ 650.00	\$ 650.00	
9	23671000	51303	ELL Categorical/Prof Dev District	\$ -	\$ -	\$ 10,404.00	\$ 10,404.00	
9	23671000	53301	ELL Categorical/Prof Dev & Training Services	\$ 12,439.00	\$ 12,439.00	\$ 40,311.00	\$ 52,750.00	
9	23671000	56101	ELL Categorical/Supplies & Materials	\$ -	\$ -	\$ 2,137.00	\$ 2,137.00	
10	24030721	51138	EBCAP 2 Reimb VB/Summer Pay	\$ 607.00	\$ 607.00	\$ (607.00)	\$ -	
10	24030721	52302	EBCAP 2 Reimb VB/Medicare	\$ 8.00	\$ 8.00	\$ (8.00)	\$ -	
11	24050047	56101	Robotics/Supplies & Materials	\$ 2,000.00	\$ 2,000.00	\$ (2,000.00)	\$ -	
24	23911001	57309	School Building Capital Grant Tech Related Hardware				\$ -	
Capital Improvement Fund Expenditures								
12	32000001	53406	Capital Improvement Fund Other Services	\$ 1,140,490.00	\$ 1,140,490.00	\$ (1,140,490.00)	\$ -	
Enterprise Fund Expenditures								
13	60010000	55111	School Lunch Transportation Contractors	\$ -	\$ -		\$ -	
13	60010000	55701	School Lunch/Food Service Management	\$ 730,777.00	\$ 730,777.00	\$ 38,864.00	\$ 769,641.00	
16	60060000	51338	Summer School/Summer Pay	\$ 14,295.00	\$ 14,295.00	\$ (14,295.00)	\$ -	
15	60280000	51338	Summer Camp/Summer Payu	\$ 74,820.00	\$ 74,820.00	\$ (74,820.00)	\$ -	
14	60370000	57301	Cell Tower/Equipment	\$ -	\$ -	\$ 76,309.00	\$ 76,309.00	
Total Change in Budgeted Expenditures-All Funds:						\$ (1,238,548.06)		
School Department FY 2024 Budget						\$ (1,238,548.06)	\$ (1,238,548.06)	Total Decrease in School Department FY 24 Budget-All Funds

**TOWN OF MIDDLETOWN - SCHOOL DEPARTMENT
FY2024 SPECIAL REVENUE BUDGET ADJUSTMENTS**

**Attachement B
AS OF 6/30/2024**

SPECIAL REVENUE ADJUSTMENTS								
Fund	Object	Account Description	Approved Budget	Current Budget	Adj to Budget	Amended Budget	Explanation	
5	21251802	52102	Life	\$ -	\$ -	\$ 146	\$ 146	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	52109	Medical Buyback Payments	\$ -	\$ -	\$ 2,500	\$ 2,500	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	52208	MERS Pension - DB	\$ -	\$ -	\$ 5,797	\$ 5,797	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	52218	MERS Pension - DC	\$ -	\$ -	\$ 530	\$ 530	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	52301	FICA	\$ -	\$ -	\$ 3,506	\$ 3,506	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	52302	Medicare	\$ -	\$ -	\$ 820	\$ 820	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	52910	Auto Allowance	\$ -	\$ -	\$ 1,000	\$ 1,000	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	53301	Professional Development & Training	\$ -	\$ -	\$ 4,900	\$ 4,900	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	53403	Health Services Providers for Students	\$ -	\$ -	\$ 2,106	\$ 2,106	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	56101	General Supplies & Materials	\$ -	\$ -	\$ 10,704	\$ 10,704	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	56401	Textbooks	\$ -	\$ -	\$ 249,213	\$ 249,213	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
5	21251802	57306	Furniture & Fixtures	\$ -	\$ -	\$ 15,558	\$ 15,558	To Record Expenditure Budget for Approved Perkins ARP Ext Learn
ESSER III ARP P4 Student Transitions								
6	21251804	51338	Summer Pay	\$ -	\$ -	\$ 5,173	\$ 5,173	To Record Expenditure Budget for Approved ESSER III ARP P4 Student Transitions
6	21251804	52302	Medicare			\$ 72	\$ 72	To Record Expenditure Budget for Approved ESSER III ARP P4 Student Transitions
ESSER III ARP P5 Digital Divide								
7	21251805	53220	Other Purchased Professional Services	\$ -	\$ -	\$ 5,400	\$ 5,400	To Record Expenditure Budget for Approved ESSER III ARP P5 Digital Divide
7	21251805	57309	Technology-Related Hardware	\$ -	\$ -	\$ 110,198	\$ 110,198	To Record Expenditure Budget for Approved ESSER III ARP P5 Digital Divide
ARP Homeless Children & Youth								
8	21251810	53220	Other Purchased Prof Ed Services	\$ -	\$ -	\$ 4,250	\$ 4,250	To Record Expenditure Budget for Approved ARP Homeless Children & Youth
8	21251810	53706	Catering/Food Reimbursement	\$ -	\$ -	\$ 2,190	\$ 2,190	To Record Expenditure Budget for Approved ARP Homeless Children & Youth
8	21251810	56101	General Supplies & Materials	\$ -	\$ -	\$ 5,440	\$ 5,440	To Record Expenditure Budget for Approved ARP Homeless Children & Youth
Comp Lit Grant Birth-PreK								
9	21251819	56101	General Supplies & Materials	\$ -	\$ -	\$ 11,340	\$ 11,340	To Record Expenditure Budget for Approved Comp Lit Grant Birth-PreK
Comp Lit Grant Supplemental								
10	21423310	51302	Professional Development - School	\$ -	\$ -	\$ 1,000	\$ 1,000	To Record Expenditure Budget for Approved Comp Lit Grant Supplemental
10	21423310	52302	Medicare	\$ -	\$ -	\$ 13	\$ 13	To Record Expenditure Budget for Approved Comp Lit Grant Supplemental
10	21423310	53301	Professional Development & Training	\$ -	\$ -	\$ 37,400	\$ 37,400	To Record Expenditure Budget for Approved Comp Lit Grant Supplemental
Total Change in Budgeted Expenditures-Special Revenue Funds			\$ -	\$ -	\$ 706,974	\$ 812,559	Increase to Special Revenue Funds	