
**Thomaston Board of Education
Business and Financial Report**

April 2015

Respectfully submitted by Todd Bendtsen, Business Manager

Business Report

Discussion of Special Education Rates: *The following rates were developed by Aimee Turner and are based on the teacher's contract as well as the contracts for the independent providers.*

Special Education Instruction: \$70/hr.

Speech Therapy Services: \$80/hr.

Counseling Services: \$80/hr.

Social Work Services: \$80/hr.

Occupational Therapy Services: \$65/hr.

Physical Therapy Services: \$65/hr.

Nursing: \$32/hr.

Instructional Assistant: \$15/hr.

Special Education Tutoring: \$30/hr.

BCBA Services: \$75/hr.

Evaluation Services: Hourly rate for the practitioner(s) completing the evaluation

Transportation: % of run represented by the student

PATHS: \$26,500 per year (includes all mental health services inherent in the program all additional related services are at an additional cost)

Discussion of the Naugatuck Valley Community College Contract for the EMR and CNA programs at the High School:

Discussion of Effective School Solutions Contract for the program at the High School:

IDEA Grant Application: The IDEA Grant application will be submitted to the State this week.

Special Education Excess Cost Reimbursement Rate 2014-2015: The State sent out revenue updates on 5/5/2013 and they are estimating the excess reimbursement rate to be 80%. For the financial projection, 75% was being used, so the increase to 80% represents an additional 15,000 in reimbursement from the State for this grant. This increase has been reflected in the April Financial Projection.

Questions Posed by the Board of Finance about the 2015-2016 Operating Budget on April 28, 2015: Attached are explanations to the questions that were asked by the Board of Finance on April 28th.

2014-2015 Budget Table without Encumbrances

The 2014-2015 Budget Table without Encumbrances shows the budget expended 79.02%. Expenditures for April 2015 for the 2014-2015 fiscal year are **\$1,064,839.83**.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,071,648.00	(\$40,806.00)	\$7,030,842.00	\$4,692,795.07	66.75%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$2,140.00)	\$1,628,336.00	\$1,407,854.96	86.46%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00	\$2,238,123.16	81.30%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$148,543.53	96.31%
400 PROPERTY SERVICE	\$756,235.00	\$4105.00	\$760,340.00	\$598,904.95	78.77%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$859,823.40	134.01%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$108.00	28.80%
560 TUITION	\$242,173.00	(\$4,950.00)	\$237,223.00	\$253,836.51	107.00%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$580,656.96	458.90%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$135,991.02	101.31%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	\$685.00	\$169,092.00	\$89,271.69	52.79%
641 TEXTBOOKS	\$46,846.00	(\$1,878.00)	\$44,968.00	\$34,614.16	76.98%
642 LIBRARY BOOKS & PER	\$25,070.00	\$0.00	\$25,070.00	\$18,364.93	73.25%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,604.75	\$174,788.75	\$188,008.29	107.56%
730 INSTRUC T EQUIPMENT	\$181,001.00	\$0.00	\$181,001.00	\$34,104.41	18.84%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$12,006.00	\$50,006.00	\$45,350.95	90.69%
739 OTHER EQUIPMENT	\$197,973.00	\$545.00	\$198,518.00	\$33,820.50	17.04%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$29,293.00	\$156,560.00	\$71,685.57	45.79%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$11,431,858.06	79.02%

2014-2015 Budget Table with Encumbrances

The 2014-2015 Budget Table with Encumbrances shows the budget expended 84.33%.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,071,648.00	(\$40,806.00)	\$7,030,842.00		\$4,692,795.07	66.75%
112 NON-CERTIFIED PERSONNEL	\$1,630,476.00	(\$1,900.00)	\$1,628,576.00		\$1,407,854.96	86.45%
200 EMPLOYEE BENEFITS	\$2,752,922.00	\$0.00	\$2,752,922.00		\$2,238,123.16	81.30%
300 OTHER PROF TECH SERVICE	\$154,231.00	\$0.00	\$154,231.00	\$23,468.25	\$148,543.53	111.53%
400 PROPERTY SERVICE	\$756,235.00	(\$845.00)	\$755,390.00	\$21,249.12	\$598,904.95	82.10%
510 PUPIL TRANSPORTATION	\$641,610.00	\$0.00	\$641,610.00	\$204,634.01	\$859,823.40	165.90%
521 LIABILITY INSURANCE	\$375.00	\$0.00	\$375.00	\$0.00	\$108.00	28.80%
560 TUITION	\$242,173.00	\$0.00	\$242,173.00	\$40,274.29	\$253,836.51	121.45%
563 SPECIAL EDU NON PUBLIC	\$126,533.00	\$0.00	\$126,533.00	\$306,081.64	\$580,656.96	700.80%
590 OTHER PURCHASED SERVICE	\$134,697.00	(\$464.75)	\$134,232.25	\$2,605.51	\$135,991.02	103.25%
611 INSTRUCTIONAL SUPPLIES	\$168,407.00	(\$800.00)	\$167,607.00	\$5,296.35	\$89,271.69	56.42%
641 TEXT BOOKS	\$46,846.00	\$0.00	\$46,846.00	302.34	\$34,614.16	74.53%
642 LIBRARY BOOKS & PER	\$25,070.00	\$0.00	\$25,070.00	640.38	\$18,364.93	75.81%
690 OTHER SUPPLIES & MATER	\$171,184.00	\$3,364.75	\$174,548.75	\$2,262.58	\$188,008.29	109.01%
730 INSTRUCT EQUIPMENT	\$181,001.00	\$0.00	\$181,001.00	\$24,289.43	\$34,104.41	32.26%
735 TECHNOLOGY SOFTWARE	\$38,000.00	\$12,006.00	\$50,006.00	250.00	\$45,350.95	91.19%
739 OTHER EQUIPMENT	\$197,973.00	\$545.00	\$198,518.00	\$132,939.69	\$33,820.50	84.00%
810 DUES AND FEES	\$136.00	\$0.00	\$136.00	\$0.00	\$0.00	0.00%
890 OTHER OBJECTS	\$127,267.00	\$28,900.00	\$156,167.00	\$3,673.00	\$71,685.57	48.26%
TOTAL:	\$14,466,784.00	\$0.00	\$14,466,784.00	\$767,966.59	\$11,431,858.06	84.33%

2014-2015 Budget Projection

The 2014-2015 budget projection shows a projected deficit of \$133,609. The main difference from the prior projection is an additional \$15,000 being anticipated in excess cost revenue that was discussed above.

Thomaston Public Schools									
FY2015 Appropriated Budget Year to Date 4/31/2015									
Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance	
111	Certified Personnel Wages	\$ 7,071,648	\$ (40,806)	\$ 4,692,795		\$2,338,047	\$ 1,853,700	\$ 484,347	
112	Non-Certified Personnel Wages	1,630,476	(2,140)	1,407,855	-	220,481	\$ 267,431	(46,950)	
	Subtotal Wages	\$ 8,702,124	\$ (42,946)	\$ 6,100,650	\$ -	\$2,558,528	\$ 2,121,131	\$ 437,397	
200	Employee Benefits	2,752,922		2,238,123		514,799	\$ 444,299	\$ 70,500	
	Subtotal Personnel Expense	\$ 11,455,046	\$ (42,946)	\$ 8,338,773	\$ -	\$3,073,327	\$ 2,565,430	\$ 507,897	
300	Othr Prof Technical Services	\$ 154,231		\$ 148,544	\$ 23,468	(17,781)	\$ 4,500	(22,281)	
400	Property Services	756,235	4,105	598,905	21,249	140,186	\$ 91,000	49,186	
510	Pupil Transportation	641,610		859,823	204,634	(422,847)	\$ (98,000)	(324,847)	
560	Tuition	242,173	(4,950)	253,837	40,274	(56,888)	\$ -	(56,888)	
563	Special Ed Non Public Tuition	126,533		580,657	306,082	(760,206)	\$ (288,872)	(471,334)	
5XX	Other Purchased Services	135,072	(465)	136,099	2,606	(4,098)	\$ 16,500	(20,598)	
6XX	Supplies	411,507	2,412	330,259	8,501	75,159	\$ 20,065	34,558	
7XX	Equipment & Capital	416,974	12,551	113,276	157,480	158,769	\$ 70,945	87,824	
8XX	Dues & Fees & Other Objects	127,403	29,293	71,686	3,673	81,337	\$ 19,000	62,337	
	Subtotal Non-Personnel Expense	\$ 3,011,738	\$ 42,946	\$ 3,093,085	\$ 767,967	\$ (806,368)	\$ (164,862)	\$ (641,506)	
	TOTAL FY2015	\$ 14,466,784	\$ -	\$ 11,431,858	\$ 767,967	\$2,266,959	\$ 2,400,568	\$ (133,609)	
1)	Does not assume any funding to the Cafeteria fund								
2)	Assumes no additional outplacements of Special Education Students								

2013-2016 Grant Report:

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures.

Grant Duration	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
2014-2015	School Readiness	\$128,835.00	\$0.00	\$128,835.00	\$86,868.81	67.43%
2014-2015	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$15,429.00	100.00%
2014-2015	Discovery/Graustein	\$10,000.00	\$0.00	\$10,000.00	\$6,369.89	63.70%
2013-2015	Title I	\$18,201.74	\$0.00	\$18,201.74	\$12,892.14	70.83%
2014-2016	Title I	\$96,433.00	\$0.00	\$96,433.00	\$57,188.22	59.30%
2013-2015	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$11,378.52	37.41%
2014-2016	Title IIA	\$30,416.00	\$0.00	\$30,416.00	\$7,150.55	23.51%
2013-2015	IDEA Section 611	\$16,340.76	\$0.00	\$16,340.76	\$16,340.76	100.00%
2014-2016	IDEA Section 611	\$218,154.00	\$0.00	\$218,154.00	\$143,013.80	65.56%
2013-2015	IDEA Section 619	\$7,199.42	\$0.00	\$7,199.42	\$6,413.40	89.08%
2014-2016	IDEA Section 619	\$18,779.00	\$0.00	\$18,779.00	\$11,950.38	63.64%
2014-2015	CT Community Foundation	\$8,700.00	\$0.00	\$8,700.00	\$2,850.00	32.76%
Grand Total for Report		\$598,903.92	\$0.00	\$598,903.92	\$377,845.47	63.09%

Unlike the comparison that can be made between the percent expended and the percent completed of the fiscal year, the percent expended for grants cannot be compared as simply because some of these grant funds were available in the 2013-2014 fiscal year and some will be available through the 2015-2016 fiscal year. As of the end of April, 63.09% of the available grant funds have been expended.

2014-2015 Transfers for April 2015:

Policy 3160 (Business/Non-Instructional Operations-Transfers of Funds Between Categories) states, “The Superintendent, or their designee, may transfer any unexpended or not contracted portion of any appropriation for school purposes to any other line item of such itemized estimate up to a limit of \$5,000 for any one occurrence.” The 2014-2015 Transfer Table shows all transfers occurring in February 2014 up to the aforementioned limit. The transfers total is \$10,087.88 for April.

2014-2015 Transfer Table

Account Number	Transfer Type	Transfer Date	Transfer Description	Transfer Amount	Type
1-00-00220-04-1000-641	FROM	4/22/2015	TEXTBOOKS	\$(203.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00272-04-1000-890	To	4/22/2015	PROGRAM ACTIVITIES	\$203.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00220-04-1000-641	FROM	4/22/2015	TEXTBOOKS	\$(1,485.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00235-04-2260-611	To	4/22/2015	PROGRAM ACTIVITIES	\$1,485.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-01452-04-1000-560	FROM	4/22/2015	VOCATIONAL TUITION	\$(4,950.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00725-04-2600-400	To	4/22/2015	CONTR. SERVICES BUILD	\$4,950.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00220-04-1000-641	FROM	4/22/2015	TEXTBOOKS	\$(190.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00272-04-1000-890	To	4/22/2015	PROGRAM ACTIVITIES	\$190.00	SUPERINTENDENT APPROVED TRANSFERS
1-00-00213-03-1000-111	FROM	4/22/2015	DAILY SUBSTITUTE PAY	\$(3,019.88)	SUPERINTENDENT APPROVED TRANSFERS
1-00-00207-03-1000-111	To	4/22/2015	HOME BD IN-SCHOOL TUTORS	\$3,019.88	SUPERINTENDENT APPROVED TRANSFERS
1-00-00615-08-2600-112	FROM	4/22/2015	OVERTIME WAGES	\$(240.00)	SUPERINTENDENT APPROVED TRANSFERS
1-00-01026-08-3200-690	To	4/22/2015	ATHLETIC UNIFORMS	\$240.00	SUPERINTENDENT APPROVED TRANSFERS
Total:				\$10,087.88	