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

**December 2016**

Respectfully submitted by Todd Bendtsen, Business Manager

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**Business Report**

***ECS 2016-2017 Revenue Adjustments: Attached for your review is a letter from OPM Secretary Benjamin Barnes to Legislative Leaders that discusses reductions in Municipal Aid for 2016-2017. Thomaston's ECS grant has been cut by \$40,291. This is a change that affects the Town of Thomaston budget, not the Thomaston Board of Education budget.***

***State of Connecticut Department of Education Memorandum – 2017-2018 Indirect Cost: Attached for your review is a memorandum concerning the 2017-2018 Indirect Cost Proposal.***

***Thomaston Saving Bank Grants: Below is a list of Thomaston Savings Bank Grants***

***TCS - New sound technology system for auditorium - \$1,480***

***THS - Nexus digital video server - \$2,499***

***THS - Cost of new greenhouse to be designed and built by Tech Ed courses - \$3,366.92***

***THS - Digital Sign on high school property for increased communication - \$3,720***

## 2016-2017 Budget Table without Encumbrances

The 2016-2017 Budget Table without Encumbrances shows the budget expended **46.17%**. Expenditures for December 2016 for the 2016-2017 fiscal year are **\$999,981.21**. Last year at this time we were 46.01% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,473,730.00	(\$500.00)	\$6,473,230.00	\$2,736,930.38	42.28%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,635,702.00		\$1,635,702.00	\$822,892.91	50.31%
<b>200 EMPLOYEE BENEFITS</b>	\$2,526,126.00		\$2,526,126.00	\$1,266,256.74	50.13%
<b>300 OTHER PROF TECH SERVICE</b>	\$765,120.00	(\$500.00)	\$764,620.00	\$361,049.24	47.22%
<b>400 PROPERTY SERVICE</b>	\$690,451.00	\$8488.41	\$698,939.41	\$304,113.36	43.51%
<b>510 PUPIL TRANSPORTATION</b>	\$889,235.00		\$889,235.00	\$365,661.27	41.12%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00		0.00%
<b>560 TUITION</b>	\$649,599.00		\$649,599.00	\$434,452.80	66.88%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$138,053.00		\$138,053.00	\$56,606.64	41.00%
<b>590 OTHER PURCHASED SERVICE</b>	\$138,965.00	(\$714.10)	\$138,250.90	\$61,994.84	44.84%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$169,670.00	(\$5,717.62)	\$163,952.38	\$96,534.50	58.88%
<b>641 TEXT BOOKS</b>	\$61,623.00	(\$500.00)	\$61,123.00	\$41,235.85	67.46%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$24,570.00	(882.41)	\$23,687.59	\$8,773.81	37.04%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$187,853.00	\$1,625.10	\$189,478.10	\$123,844.53	65.36%
<b>730 INSTRUCT EQUIPMENT</b>	\$43,516.00	\$9,593.78	\$53,109.78	\$44,087.54	83.01%
<b>735 TECHNOLOGY SOFTWARE</b>	\$12,766.00		\$12,766.00	\$11,273.88	88.31%
<b>739 OTHER EQUIPMENT</b>	\$223,380.00	(5857.16)	\$217,522.84	\$39,195.54	18.02%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00		0.00%
<b>890 OTHER OBJECTS</b>	\$197,266.00	(\$5,036.00)	\$192,230.00	\$71,937.43	37.42%
<b>TOTAL:</b>	<b>\$14,828,118.00</b>	<b>\$0.00</b>	<b>\$14,828,118.00</b>	<b>\$6,846,841.26</b>	<b>46.17%</b>

## 2016-2017 Budget Table with Encumbrances

The 2016-2017 Budget Table with Encumbrances shows the budget expended **52.84%**. Last year at this time we were 53.44% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
<b>111 CERTIFIED PERSONNEL</b>	\$6,473,730.00	(\$500.00)	\$6,473,230.00		\$2,736,930.38	42.28%
<b>112 NON-CERTIFIED PERSONNEL</b>	\$1,635,702.00		\$1,635,702.00		\$822,892.91	50.31%
<b>200 EMPLOYEE BENEFITS</b>	\$2,526,126.00		\$2,526,126.00		\$1,266,256.74	50.13%
<b>300 OTHER PROF TECH SERVICE</b>	\$765,120.00	(\$500.00)	\$764,620.00	\$289,013.36	\$361,049.24	85.02%
<b>400 PROPERTY SERVICE</b>	\$690,451.00	\$8488.41	\$698,939.41	\$56,595.81	\$304,113.36	51.61%
<b>510 PUPIL TRANSPORTATION</b>	\$889,235.00		\$889,235.00	\$217,485.43	\$365,661.27	65.58%
<b>521 LIABILITY INSURANCE</b>	\$343.00		\$343.00	\$300.00		87.46%
<b>560 TUITION</b>	\$649,599.00		\$649,599.00	\$209,470.70	\$434,452.80	99.13%
<b>563 SPECIAL EDU NON PUBLIC</b>	\$138,053.00		\$138,053.00	\$143,981.76	\$56,606.64	145.30%
<b>590 OTHER PURCHASED SERVICE</b>	\$138,965.00	(\$714.10)	\$138,250.90	\$6,059.45	\$61,994.84	49.23%
<b>611 INSTRUCTIONAL SUPPLIES</b>	\$169,670.00	(\$5,717.62)	\$163,952.38	\$17,255.66	\$96,534.50	69.40%
<b>641 TEXT BOOKS</b>	\$61,623.00	(\$500.00)	\$61,123.00	4,576.40	\$41,235.85	74.95%
<b>642 LIBRARY BOOKS &amp; PER</b>	\$24,570.00	(882.41)	\$23,687.59	5,100.62	\$8,773.81	58.57%
<b>690 OTHER SUPPLIES &amp; MATER</b>	\$187,853.00	\$1,625.10	\$189,478.10	\$13,062.45	\$123,844.53	72.25%
<b>730 INSTRUCT EQUIPMENT</b>	\$43,516.00	\$9,593.78	\$53,109.78	\$4,514.16	\$44,087.54	91.51%
<b>735 TECHNOLOGY SOFTWARE</b>	\$12,766.00		\$12,766.00	0.00	\$11,273.88	88.31%
<b>739 OTHER EQUIPMENT</b>	\$223,380.00	(5857.16)	\$217,522.84	\$3,102.56	\$39,195.54	19.45%
<b>810 DUES AND FEES</b>	\$150.00		\$150.00			0.00%
<b>890 OTHER OBJECTS</b>	\$197,266.00	(\$5,036.00)	\$192,230.00	\$17,999.82	\$71,937.43	46.79%
<b>TOTAL:</b>	<b>\$14,828,118.00</b>	<b>\$0.00</b>	<b>\$14,828,118.00</b>	<b>\$988,518.18</b>	<b>\$6,846,841.26</b>	<b>52.84%</b>

## 2016-2017 Budget Projection

The 2016-2017 budget projection shows a projected deficit of \$8,867.00. The following page explains the reasons for the accounts showing significant negative balances.

Thomaston Public Schools								
FY2017 Appropriated Budget Year to Date 6/30/2017								
Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 6,473,730	\$ (500)	\$ 2,736,930		\$ 3,736,300	\$ 3,942,248	(205,948)
112	Non-Certified Personnel Wages	1,635,702		822,893	-	\$ 812,809	\$ 860,738	(47,929)
	Subtotal Wages	\$ 8,109,432	\$ (500)	\$ 3,559,823	\$ -	\$ 4,549,109	\$ 4,802,986	\$ (253,877)
200	Employee Benefits	2,526,126		1,266,257		1,259,869	\$ 1,276,740	(16,871)
	Subtotal Personnel Expense	\$ 10,635,558	\$ (500)	\$ 4,826,080	\$ -	\$ 5,808,978	\$ 6,079,726	\$ (270,748)
300	Othr Prof Technical Services	\$ 765,120	\$ (500)	\$ 361,049	\$ 289,313	114,258	\$ 89,050	25,208
400	Property Services	690,451	8,488	304,113	56,596	338,230	\$ 299,434	38,796
510	Pupil Transportation	889,235		365,661	217,485	306,089	\$ 297,693	8,396
560	Tuition	649,599		434,453	209,471	5,675	\$ (121,720)	127,395
563	Special Ed Non Public Tuition	138,053		56,607	143,982	(62,536)	\$ (59,769)	(2,767)
5XX	Other Purchased Services	139,308	(714)	61,995	6,060	70,539	\$ 60,747	9,792
6XX	Supplies	443,716	(5,475)	270,389	39,995	127,857	\$ 94,357	33,500
7XX	Equipment & Capital	279,662	3,737	94,558	7,617	181,224	\$ 179,332	1,892
8XX	Dues & Fees & Other Objects	197,416	(5,036)	71,937	18,000	102,443	\$ 82,774	19,669
	Subtotal Non-Personnel Expense	\$ 4,192,560	\$ 500	\$ 2,020,762	\$ 988,519	\$ 1,183,779	\$ 921,898	\$ 261,881
	<b>TOTAL FY2017</b>	<b>\$ 14,828,118</b>	<b>\$ (0)</b>	<b>\$ 6,846,842</b>	<b>\$ 988,519</b>	<b>\$ 6,992,757</b>	<b>\$ 7,001,624</b>	<b>\$ (8,867)</b>

***Explanation of Negative Accounts from Budget Projection:***

<b><i>Certified Personnel Wages:</i></b>	
<i>Long-Term Substitute Assistant Principal</i>	<b>\$30,626</b>
<i>TCS Special Education Teacher (new position)</i>	<b>\$50,497</b>
<i>Speech Language Pathologist (employee from contracted services)</i>	<b>\$29,912</b>
<i>Social Worker (unbudgeted)</i>	<b>\$62,895</b>
<i>Long-Term Substitute Grade 6</i>	<b>\$8,880</b>
<i>Long-Term Substitute Physical Education (unbudgeted extended leave)</i>	<b>\$6,660</b>
<i>BRS conversion from 0.5FTE to 1.0 FTE Library Media Specialist</i>	<b>\$15,846</b>
<b><i>Non-Certified Personnel Wages:</i></b>	
<i>BRS New Preschool Paraprofessional</i>	<b>18,500</b>
<i>Increase in hours to paraprofessionals and lead secretaries to accommodate longer school day</i>	<b>29,000</b>
<b><i>Employee Benefits</i></b>	
<i>Additional Benefit cost for additional staff</i>	<b>16,000</b>

**2016-2018 Grant Report:**

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

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended	Percent Expended Last Year
Jun-17	School Readiness	\$131,422.00	\$0.00	\$131,422.00	\$45,181.48	34.38%	17.94%
Jun-17	Adult Education	\$15,429.00	\$0.00	\$15,429.00	\$0.00	0.00%	0.00%
Jun-17	Title I	\$5,302.62	\$0.00	\$5,302.62	\$0.00	0.00%	5.65%
Jun-17	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$17,647.00	58.34%	0.16%
Jun-17	IDEA Section 611	\$5,543.80	\$0.00	\$5,543.80	\$110.68	2.00%	5.38%
Jun-17	IDEA Section 619	\$12,476.21	\$0.00	\$12,476.21	\$8,999.00	72.13%	19.22%
<b>SUBTOTAL</b>		<b>\$200,420.63</b>	<b>\$0.00</b>	<b>\$200,420.63</b>	<b>\$71,938.16</b>	<b>35.89%</b>	
Jun-18	Title I	\$84,260.00	\$0.00	\$84,260.00	\$0.00	0.00%	19.33%
Jun-18	Title IIA	\$30,247.00	\$0.00	\$30,247.00	\$0.00	0.00%	0.00%
Jun-18	IDEA Section 611	\$225,808.00	\$0.00	\$225,808.00	\$82,953.34	36.74%	17.97%
Jun-18	IDEA Section 619	\$18,737.00	\$0.00	\$18,737.00	\$2,154.60	11.50%	6.42%
<b>SUBTOTAL</b>		<b>\$359,052.00</b>	<b>\$0.00</b>	<b>\$359,052.00</b>	<b>\$85,107.94</b>	<b>23.70%</b>	
<b>GRANDTOTAL</b>		<b>\$559,472.63</b>	<b>\$0.00</b>	<b>\$559,472.63</b>	<b>\$157,046.10</b>	<b>28.07%</b>	

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 2015-2016 fiscal year and some will be available through the 2017-2018 fiscal year. As of the end of December, **28.07% of total available grant funds** have been expended and **35.89% of grants that end in June 30, 2017** have been expended.

**2016-2017 Transfers:**

*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."*

**There are no transfers that require Board approval for December 2016.**