



**HAMDEN BOARD OF EDUCATION
FINANCE COMMITTEE Meeting
September 12, 2017 @ 6:00 pm
MINUTES**

Board Members Present: Chris D., Chair
Lynn Campo, Walter Morton

Administrators Present:
Jody Goeler, Mark Albanese, Mike Belden

Chris D., Chairman called the meeting to order at 6:08 pm.

Public Comments

No Public Comments

Information Items

Mike Belden provided the board with a status of the FY 2016-2017 budget as of June 30, 2017. As of June 30, 2017, the YTD expenditures are \$84,007,125 with no outstanding encumbrances for a total of \$84,007,125. The approved FY 16-17 budget appropriation was \$84,008,995, leaving an unexpended available balance of \$1,869.84. The approved budget for FY 2015-2016 was \$83,120,625. Significant expenditure increases / decreases in FY 2016-2017 compared to FY 2015-2016 were the following:

	<u>Decreases</u>	<u>Increases</u>
Teacher Salary expenditures		\$988,931.
Substitute Teacher salaries	(\$204,906)	
Tutors	(\$431,223)	
Aide Salaries		\$274,183
Nurse Salaries		\$184,263
Clerical Salaries		\$189,976
Property Services	(\$189,466)	
Tuition – Public Schools		\$719,531
Instructional Supplies	(\$142,880)	
Electricity	(\$279,652)	

Special Education total expenditures for FY 2016-2107 increased significantly. Specifically, Tuition - Public Expenditures were \$4,987,634 in FY 16-17 versus \$4,361,213 in FY 15-16, a total gross expenditure increase of \$606,422. Tuition – Non Public expenditures increased to \$5,744,882 in FY 16-17 versus \$5,312,665 in FY 15-16 representing a gross increase of \$432,217. These increased expenditures in FY 16-17 were offset by excess cost state reimbursements of \$1,643,815 in FY 16-17. In FY 15-16, State of Ct. excess cost reimbursements totaled \$1,598,608 and \$992,317 was offset to BOE expenditures. The difference of \$606,291 in FY 15-16 was returned to the Town of Hamden to increase the Fund Balance.

Mike Belden stated that the ED – 001 report that is a detailed compilation of all Hamden Public School expenditures was completed and submitted to the State of Connecticut Department of Education on September 5, 2017.

The status of FY 2017-2018 as of August 31, 2017 was presented. After two months of expenditures, total expenditures are \$6,992,836 and encumbrances are \$9,354,694.

Purchase orders over \$2,000 were discussed for June, July and August. This is the busiest time of the year for entering purchase orders as many encumbrances are entered to cover expenditures to be incurred during the year. Purchase orders shown include encumbrances as well as expenditures for LEA (Operating Fund) as well as Grant funds.

Action Items

Mike Belden presented the FY 2016-2017 year end budget transfers (see attached). Chris D. made a motion to approve the year end budget transfers as presented. Lynn C. seconded the motion. Budget transfers by object code were discussed. The vote to approve these transfers was unanimous.

Chris D. made a Motion to accept the purchase orders over \$50,000 for June, July and August as presented. Lynn Campo seconded the motion. Discussion concerning the ability of utilizing School Security Grant dollars to increase safety at our schools, services that DMG – District Management Group will be providing during FY 2017-2018 were noted. The vote to approve the motion was unanimous.

Chris D. made a motion to adjourn the meeting, seconded by Walter M. and the meeting was adjourned at 6:55 pm.

Respectfully Submitted,



Michael Belden
Chief Operations Officer

FY 2016-2017 Year End Budget Transfers					
FY 2016-2017 - Budget		\$ 84,008,995.00			
FY 2016-2017 - YTD Expenditures		\$ 84,007,125.16			
Remaining Budget - FY 2016-2017		\$ 1,869.84			
Object #	Object Code Description	TO:	FROM:	TO: NET:	FROM: NET:
111	Central Office Salaries	\$ 30,433	\$ -		
112	Director's salaries	\$ 103,614	\$ -		
113	Principal's Salaries		\$ 13,063		
114	Teachers Salaries	\$ 18,452	\$ -		
115	Substitute Salaries	\$ 26,673	\$ -		
116	Tutor Salaries	\$ -	\$ 66,834		
117	coaches / clubs / stipends	\$ 5,220	\$ -		
119	School Nurse Salaries	\$ 84,901	\$ -		
121	Adult Ed. Instructors	\$ -	\$ 42,196		
122	Clerical Salaries	\$ 169,944	\$ -		
123	Aide Salaries	\$ 264,014	\$ -		
124	Custodian Salaries	\$ 54,108	\$ -		
125	Maintenance Salaries	\$ 21,526	\$ -		
128	Lunch Aide Salaries	\$ -	\$ 10,339		
133	School Climate Advisors	\$ 9,376	\$ -		
140	Security / Residency / Attendance	\$ 16,865	\$ -		
	Sub Total - Salaries	\$ 805,125	\$ 132,432	\$ -	\$ (672,693)
Object #	Object Code Description	TO:	FROM:	TO: NET:	FROM: NET:
215	Life Insurance	\$ 9,566			
217	Other Insurance / Benefits		\$ 22,334		
220	FICA ER Expense	\$ 38,593			
226	Medicare ER Expense	\$ 7,076	\$ -		
240	Clothing Allowance		\$ 10,080		
245	Professional Licenses		\$ 240		
250	Unemployment Compensation		\$ 30,069		
270	Annuities	\$ -	\$ 10,900		
320	Professional Development	\$ -	\$ 127,728		
325	Curriculum Development	\$ -	\$ 50,874		
330	Professional Services	\$ 31,334	\$ -		
340	Technical Services		\$ 3,000		
400	Property Services	\$ -	\$ 121,722		
431	Water	\$ -	\$ 4,415		
431	Repair & Maint - Equipment	\$ -	\$ 2,725		
432	Repair & Maint. - Bldgs		\$ 78,650		
435	Safety - Bldgs		\$ 10,943		
442	Lease of Equipment	\$ -	\$ 26,386		
510	Transportation Public	\$ -	\$ 100,342		
511	Transportation - Non-Public		\$ 22,782		
512	FS SPED Transportation	\$ -	\$ 77,696		
513	Other SPED Transportation	\$ 197,521	\$ -		
518	Transportation - Athletics	\$ -	\$ 11,146		

FY 2016-2017 Year End Budget Transfers					
	FY 2016-2017 - Budget	\$ 84,008,995.00			
	FY 2016-2017 - YTD Expenditures	\$ 84,007,125.16			
	Remaining Budget - FY 2016-2017	\$ 1,869.84			
Object #	Object Code Description	TO:	FROM:	TO: NET:	FROM: NET:
521	Liability Insurance	\$ -	\$ 68,931		
531	Telecommunications	\$ -	\$ 31,686		
532	Postage		\$ 19,922		
540	advertising		\$ 3,441		
550	Printing		\$ 45,849		
561	Tuition - Public Schools	\$ 23,009	\$ -		
563	Tuition - Non-Public Schools	\$ 1,101,067	\$ -		
565	Advanced / Alternative Ed	\$ -	\$ 26,241		
581	Staff Mileage Reimbursement	\$ 11,572			
582	Admin Conferences	\$ -	\$ 17,134		
590	student activities		\$ 18,077		
611	Instructional Supplies	\$ -	\$ 153,675		
612	maintenance supplies	\$ -	\$ 41,284		
613	other supplies	\$ -	\$ 22,684		
621	Natural Gas	\$ -	\$ 242,854		
622	Electricity	\$ -	\$ 540,813		
623	sewer use fees	\$ -	\$ 3,550		
641	textbooks		\$ 39,651		
642	library books		\$ 2,980		
643	Periodicals		\$ 3,396		
644	Instructional Software		\$ 13,255		
645	Non-Instructional Software	\$ -	\$ 15,044		
733	Furniture and Fixtures	\$ -	\$ 4,213		
734	Instructional Equipment		\$ 43,425		
735	Non- Instructional Equipment		\$ 12,889		
810	Dues & Fees		\$ 9,403		
	Sub Totals	\$ 1,419,738	\$ 2,092,431	\$ (672,693)	\$ -
	Grand Totals	\$ 2,224,864	\$ 2,224,864	\$ -	\$ -