

**LEDYARD BOARD OF EDUCATION**  
**Finance Committee**  
**Regular Meeting**  
**Wednesday, July 19, 2017**  
**Ledyard High School Media Center**  
**5:30 PM**

**I. Call to Order** – by Mr. Brawner, Chair, at 5:30 PM.

**Roll Call – Present:** Mr. Brawner, Ms. Calhoun, Mr. James

**Also Present:** Mr. Favry, Mr. Hartling, Mr. Lathrop

**II. Requests from Citizens** – None.

**III. Approval of Minutes**

**June 21, 2017** – approved as submitted.

**IV. Discussion and Possible Action on:**

**A. 2016-2017 Budget** – Mr. Lathrop presented an overview of the current state of the 2016-2017 budget (see attachment 1) as of 7/12/2017. The General Fund Forecast shows a potential surplus of \$53,727. There are approximately \$1.2M in open purchase order that are expected to be closed out over the next month. Any required transfers SPED accounts will be on the agenda for the August 2017 meeting.

**B. 2017-2018 Budget** – Mr. Lathrop presented an overview of the current state of the 2017-2018 budget (see attachment 2). Being only 3 weeks into the new budget, no issues have been identified with account allocations or the spend plan.

**C. Tuition Rates** – Mr. Hartling and Mr. Lathrop presented the rationale and supporting data for the proposed Schedule 3240-S for 2017-2018 Tuition Rates (see attachment 3). These are the rates that Ledyard will charge for tuition, including SPED fees for out-of-town students. The State sets the tuition rates for Agri-Science students, but Ledyard sets the rates for the other students. The breakdown that was shared outlines areas where allocations need to be modified based on a reviews of actuals in 2016-2017 including staff and legal counsel allocations.

**Motion:** made by Mr. Brawner and seconded by Ms. Calhoun, that the Ledyard Board of Education Finance Committee approve the 2017-2018 Tuition Rates as documented in Schedule 3240-S.

**Motion passed 3-0.**

**D. Building Use Fees** – Mr. Hartling provided an overview of the proposed Building Use Fees Schedule for 2017-2018 (see attachment 4). The changes to the update consist of documenting the current labor rates for custodians. Mr. James noted that the fees for Group II users were low compared to other facilities in the surrounding area. Mr. Hartling explained the basis of the fees for Group II users. The committee agreed to add this topic to a future meeting agenda for consideration of creating a potential Group III category.

**Motion:** made by Mr. Brawner and seconded by Mr. James, that the Ledyard Board of Education Finance Committee approve the 2017-2018 Building Use Fees as documented in Schedule 1330-S.

**Motion passed 3-0.**

**V. Adjournment**

**Motion:** made by Mr. Brawner and seconded by Ms. Calhoun to adjourn at 6:31 PM.

**Motion passed 3-0.**

**Respectfully Submitted,**

**Michael Brawner  
Finance Committee Chair**

<b>Ledyard Public Schools</b>						
<b>Budget 2016-2017</b>						
<b>Transfer 2017-003- Year End Closeout</b>						
The purpose of this transfer is to						
1.)Correct the budgets of over expended accounts to close the fiscal year						
<b>Miscellaneous</b>						
<b>Org</b>	<b>Object</b>	<b>Location</b>	<b>Description</b>	<b>Credit</b>	<b>Debit</b>	<b>Notes</b>
2022400	51020		ADMIN SALARIES-GEN ADM		\$1,500.00	One administrator 403B match
2012400	51100		SEC/CLERICAL SALARIES-GEN ADM		\$1,372.11	
2062220	51200		OTHER SALARY		\$2,539.43	
2081000	51210		SUB TEACHER SALARIES-GEN INSTR		\$11,310.33	Original estimates too low
2082500	52200		SS AND MEDICARE		\$10,191.30	Original estimates too low
2081280	53210		TUTORS-LITERACY		\$21,691.46	Math tutors In regular education budget for Title I compliance
2061011	51040		TEACHER SALARY-MATH INSTR	\$18,498.19		
2061013	51040		TEACHER SALARY-SCI INSTR	\$28,920.25		
2071001	51040		TEACHER SALARY-AGRI INSTR	\$1,186.19		
<b>Subtotal - Miscellaneous</b>				\$48,604.63	\$48,604.63	
<b>Repairs And Maintenance</b>						
<b>Org</b>	<b>Object</b>	<b>Location</b>	<b>Description</b>	<b>Credit</b>	<b>Debit</b>	<b>Notes</b>
2112600	54300		REPAIRS & MAINTENANCE-MAINT		\$54,169.84	Original funds transferred into supplies/some estimates too low
2112600	56220		ELECTRICITY-MAINTENANC		\$29,410.47	Original estimates too low
2112600	54100		WATER & SEWER-MAINTENANC	\$28,218.15		
2112600	56900		OTHER SUPPLIES-MAINTENANC	\$42,685.07		
2112600	56210		NATURAL GAS	\$12,677.09		
<b>Subtotal - Clerical Salaries</b>				\$83,580.31	\$83,580.31	
<b>Technology</b>						
<b>Org</b>	<b>Object</b>	<b>Location</b>	<b>Description</b>	<b>Credit</b>	<b>Debit</b>	<b>Notes</b>
2122230	54320		TECH RELATED CLASS-INSTR TECH		\$437.90	
2082230	56800		TESTING SUPPLIES-INSTR TECH		\$15,258.99	Purchase of 2017-2018 site license - MAP
2122230	56890		TECHNOLOGY SUPPLIES-INSTR TECH		\$2,157.01	Purchase or supplies related to Chromebook summer maintenance
2062223	57300		NEW EQUIPMENT-AUDIO/VIS		\$11,025.08	Purchase of A/V classroom equipment
2082500	57350		SOFTWARE-DIST COMM		\$3,154.87	Original transfer slightly less than required
2112600	56200		HEATING OIL/PROPANE-MAINTENANC	\$32,033.85		
<b>Subtotal - Technology</b>				\$32,033.85	\$32,033.85	
<b>Professional Services</b>						
<b>Org</b>	<b>Object</b>	<b>Location</b>	<b>Description</b>	<b>Credit</b>	<b>Debit</b>	<b>Notes</b>
2082310	53400		OTHER PROF/TECH SERVICES-BOE		\$24,564.38	Professional services - scheduling
2092190	53410		SPEC ED DOCTORS-OTR SUPP		\$140,982.00	Professional Services - mental health
2082210	53500		DIST CURR DEVELOP-PROF DEV		\$4,044.34	Greater number of science PLC attendees than originally estimated
2092190	53440		SPEC ED OT-OTR SUPP	\$10,437.55		
2092190	53460		SPEC ED PT-OTR SUPP	\$22,577.00		
2112600	56210		NATURAL GAS	\$4,107.57		
2096110	55660		MAGNET SCHOOL TUITION-TUIT-PUB	\$24,000.00		
2132700	55100		TRANSPORTATION-TRANS	\$35,488.89		
2132700	56260		DIESEL/GASOLINE-TRANS	\$21,338.30		
2096130	55700		SPED TUIT-NON-PUBLIC-TUIT-NP	\$51,641.41		
<b>Subtotal - Professional Services</b>				\$169,590.72	\$169,590.72	
<b>Special Education</b>						
<b>Org</b>	<b>Object</b>	<b>Location</b>	<b>Description</b>	<b>Credit</b>	<b>Debit</b>	<b>Notes</b>
2131200	55110		SPECIAL ED TRANSPORTATION-SPED		\$32,592.36	Lower than estimated reimbursement
2096110	55600		SPED TUITION PUBLIC		\$42,666.55	Lower than estimated reimbursement
2096130	55700		SPED TUIT-NON-PUBLIC-TUIT-NP	\$75,258.91		
<b>Subtotal - Special Education</b>				\$75,258.91	\$75,258.91	



**2017-2018 General Fund Forecast**  
**August 2017 as of 09/12/17**

**Executive Summary – Surplus \$163,139**

As of September 12, 2017, Ledyard Public Schools has a forecasted surplus of \$163,139. The majority of the surplus is produced from Unemployment(52600), Magnet School Tuition (56660), and Natural Gas (56210). Special Education Transportation (55110), Special Education Tuition – Public (55600),and Special Education Tuition – Non Public (55610) are highly variable and dependent upon state Special Education Excess Cost reimbursement.

**51010-51300 – Salaries (\$752)**

Teacher Salaries (51030-51050) are forecast with a slight surplus at this time. Custodial Salaries (51160) are also forecast with a slight surplus with anticipated reimbursement for Capital Project related staffing. Substitutes (51230) is forecast slightly over budget when factoring in historical absence trends.

**52200-52800 – Benefits - \$51,107**

Unemployment (52600) is forecast to finish with a significant surplus. All other benefit accounts are forecasted to finish at or slightly below budget.

**53300-53740 – Professional Services – \$1,793**

Tutors (53200) are expected to finish slightly over budget based upon historical special education tutor expenses. Other Professional/Technical Services (53400) , Special Education Doctors (53410), and Special Education OT (53440), each are forecast with modest surpluses at this time.

**54100-54900 – Repairs/Maintenance - \$21,708**

Water/Sewer (54100) is forecast with a modest surplus at this time.

**55100-55900 – Purchased Services – \$68,819**

Special Education Transportation (55110), Special Education Tuition – Public (55600),and Special Education Tuition – Non Public (55610) are forecast fully expended at this time. These accounts are highly variable and will change based upon student programming and mobility. Magnet School Tuition (55660) shows a \$64,262 surplus based upon initial enrollment figures.

**56110-56900 – Supplies – \$20,464**

Gasoline/Diesel (56260) and Natural Gas (56210) show a modest surplus due to contracted fuel prices coming in below budgeted fuel prices. Electricity (56220) is expected to be fully expended at this time.

**57300 - 57350– Equipment – \$0**

New Equipment (57300), Replacement Equipment (57400) and District Software (57350) are forecasted to be fully expended at this time.

**58100 - 58120– Dues and Fees – \$0**

Dues and Fees are forecasted to be fully expended at this time.



