

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

January 2023

Submitted by Todd Bendtsen, Business Manager

Business Report

COVID Related Expenses: At the end of this report is a list of expenditures for the Elementary and Secondary School Emergency Relief Fund (ESSER), the Coronavirus Relief Fund (CRF) and the ARP ESSER Grants from the State of Connecticut.

2023-2024 Budget: The current Town Allocation 2023-2024 Board of Education Budget is \$17,336,874 or an 8.82% Budget increase. The \$1,405,440 increase represents approximately a 2.155 mill increase. Below are a few Budget Scenario's to show what the Current Board of Education Budget would have to be reduced to be at the scenario Budgeted amount.

<u>BUDGET SCENARIO</u>	<u>BUDGET AMOUNT%</u>	<u>BUDGET REDUCTION NEEDED</u>
State Average	4.39	\$706,050
Last Year's Budget Increase	3.26	\$886,075
Average Increase Last 6 Years	1.20	\$1,214,263

Child Nutrition Administrative Review: included for your review is the Child Nutrition Administrative Review Report

Grant Application: Included for your review is a School Readiness Grant Application

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **52.15%**. Last year at this time the budget was 51.64% expended. Expenditures for January for the 2022-2023 fiscal are \$1,030,864.44.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,373,880.00		\$7,373,880.00	\$3,553,375.08	48.19%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$1,045,877.70	60.68%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$1,413,928.96	50.71%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2282.93)	\$810,994.07	\$574,408.85	70.83%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$331,303.85	50.88%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$390,077.91	50.20%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$175,477.02	41.46%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$212,930.58	95.26%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$68,750.95	44.97%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3349.50)	\$259,294.50	\$212,950.44	82.13%
641 TEXTBOOKS	\$36,348.00	\$3934.93	\$40,282.93	\$39,819.19	98.85%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	\$5,256.74	55.30%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$7050.00)	\$191,040.00	\$64,957.24	34.00%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$85,522.99	138.62%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00	\$47,747.85	120.31%
739 OTHER EQUIPMENT	\$179,939.00	(\$9460.00)	\$170,479.00	\$14,677.88	8.61%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$70,930.75	30.27%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$8,307,993.98	52.15%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **58.83%**. Last year at this time the budget was 57.31% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,373,880.00		\$7,373,880.00		\$3,553,375.08	48.19%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$1,045,877.70	60.68%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$1,413,928.96	50.71%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2282.93)	\$810,994.07	\$37,023.62	\$574,408.85	75.39%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$157,729.66	\$331,303.85	75.10%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$164,047.59	\$390,077.91	71.30%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$228,139.02	\$175,477.02	95.37%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$401,312.92	\$212,930.58	274.80%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$5,834.64	\$68,750.95	48.79%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3349.50)	\$259,294.50	\$18,248.65	\$212,950.44	89.16%
641 TEXTBOOKS	\$36,348.00	\$3934.93	\$40,282.93		\$39,819.19	98.85%
642 LIBRARY BOOKS & PER	\$9,131.00	\$375.04	\$9,506.04	1,100.17	\$5,256.74	66.87%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$7050.00)	\$191,040.00	\$10,280.43	\$64,957.24	39.38%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$20,838.27	\$85,522.99	172.40%
735 TECHNOLOGY SOFTWARE	\$39,688.00		\$39,688.00		\$47,747.85	120.31%
739 OTHER EQUIPMENT	\$179,939.00	(\$9460.00)	\$170,479.00	\$33.29	\$14,677.88	8.63%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$20129.81	\$70,930.75	38.86%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$1,064,718.07	\$8,307,993.98	58.83%

2022-2024 Grant Report

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures. 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 2022-2023 fiscal year and some will be available through the 2023-2024 fiscal year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
23-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$3,374.21	86.94%
23-Jun	School Readiness	\$173,268.00	\$0.00	\$173,268.00	\$58,588.67	33.81%
23-Jun	Title I	\$1,298.87	\$0.00	\$1,298.87	\$1,298.87	100.00%
23-Jun	Title IV	\$295.00	\$0.00	\$295.00	\$0.00	0.00%
23-Jun	IDEA Section 611	\$5,630.52	\$0.00	\$5,630.52	\$3,304.42	58.69%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$35,420.03	47.23%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$0.00	0.00%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$5,005.78	35.54%
23-Jun	IDEA Section 619	\$695.07	\$0.00	\$695.07	\$0.00	0.00%
23-Jun	SPED Para Educator	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.00%
23-Jun	ESSER Dyslexia	\$6,500.00	\$0.00	\$6,500.00	\$0.00	0.00%
23-Jun	SPED Stipend	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.00%
23-Jun	ESSER Recovery Bonus	\$10,041.59	\$0.00	\$10,041.59	\$5,940.21	59.16%
23-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$31,732.69	42.31%
SUBTOTAL		\$384,317.46	\$0.00	\$384,317.46	\$159,664.88	41.55%
24-Jun	ESSER II	\$18,279.89	\$0.00	\$18,279.89	\$7,700.00	42.12%
24-Jun	IDEA Section 611	\$246,211.00	\$0.00	\$246,211.00	\$90,831.63	36.89%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$43,949.81	41.72%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$151,717.83	39.24%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$8,108.98	42.30%
24-Jun	Title IIA	\$17,349.00	\$0.00	\$17,349.00	\$0.00	0.00%
SUBTOTAL		\$793,055.52	\$0.00	\$793,055.52	\$302,308.25	38.12%
GRAND TOTAL		\$1,177,372.98	\$0.00	\$1,177,372.98	\$461,973.13	39.24%

2022-2023 Projection

The 2021-2022 budget projection shows \$302,920 deficit. Salaries are running a deficit because of long-term subs and building subs being hired because Kelly Services cannot provide us with substitute teachers. Also, the AFCSME new contract increases were not budgeted for which is causing a deficit in the Non-Certified Wage line item. Employee Benefits is showing a surplus because we have less employees on our insurance than anticipated. Other Professional Technical Services is showing a surplus because of the inability of Kelly Services to provide substitute teachers. Property Services is showing a deficit because of additional utility costs caused by the increase of electricity rates. Special Ed. Tuition and Pupil transportation is showing a deficit because of additional outplacements than were budgeted.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,373,880		\$ 3,553,375		\$ 3,820,505	\$ 4,047,962	(227,457)
112	Non-Certified Personnel Wages	1,723,515		\$ 1,045,878	-	\$ 677,637	\$ 832,614	(154,977)
	Subtotal Wages	\$ 9,097,395	\$ -	\$ 4,599,253	\$ -	\$ 4,498,142	\$ 4,880,576	\$ (382,434)
28747								
200	Employee Benefits	2,788,447		1,413,929		\$ 1,374,518	\$ 1,232,323	142,195
	Subtotal Personnel Expense	\$ 11,885,842	\$ -	\$ 6,013,182	\$ -	\$ 5,872,660	\$ 6,112,899	\$ (240,239)
300								
300	Othr Prof Technical Services	\$ 813,622	\$ (2,283)	\$ 574,409	\$ 37,024	199,906	\$ 90,304	109,602
400	Property Services	633,193	18,010	\$ 331,304	157,730	162,169	\$ 221,485	(59,316)
510	Pupil Transportation	777,123		\$ 390,078	164,048	222,997	\$ 343,544	(120,547)
560	Tuition	423,222		175,477	228,139	19,606	\$ (24,653)	44,259
563	Special Ed Non Public Tuition	223,527		212,931	401,313	(390,717)	\$ (257,851)	(132,866)
5XX	Other Purchased Services	154,266	(1,400)	68,751	5,835	78,280	\$ 42,601	35,679
6XX	Supplies	506,213	(6,089)	322,983	29,629	147,512	\$ 149,059	(1,547)
7XX	Equipment & Capital	279,591	(7,729)	147,949	20,871	103,042	\$ 96,782	6,260
8XX	Dues & Fees & Other Objects	234,835	(509)	70,930	20,129	143,267	\$ 87,472	55,795
	Subtotal Non-Personnel Expense	\$ 4,045,592	\$ -	\$ 2,294,812	\$ 1,064,718	\$ 686,062	\$ 748,743	\$ (62,681)
TOTAL FY2023								
		\$ 15,931,434	\$ -	\$ 8,307,994	\$ 1,064,718	\$ 6,558,722	\$ 6,861,642	\$ (302,920)

2022-2023 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.”

January Transfers: There are no transfer requests for January

LISTS OF COVID RELATED COSTS FOR FISCAL YEAR 2020-2021, 2021-2022 and 2022-2023

YTD Actuals	Description
\$ 6,299.00	Social Distancing Graphics, Decal and Signs
\$ 4,121.00	Sanitizing Wipes
\$ 440.00	4 Acrylic Hanging Shields for Cafeteria
\$ 52,182.00	Alcohol Wipes Dispensing Buckets
\$ 8,996.00	3 Ply Face Masks
\$ 3,600.00	Hand Sanitizer Gallon jugs with pumps
\$ 1,979.70	Paper Towels
\$ 5,380.00	WI FI Parts
\$ 1,575.00	Gloves
\$ 989.94	Sani Hand Sanitizing Wipes
\$ 796.00	Gloves
\$ 665.82	Avistat spray Disinfectan
\$ 657.00	Hand Sanitizer
\$ 1,819.74	Receptable Waste Units
\$ 1,421.21	Microfiber Cleaning Cloths
\$ 1,389.94	Disposable Gowns
\$ 389.90	Paper Towels
\$ 897.36	Disinfectant Deodorizer
\$ 479.50	Clorox Wipes
\$ 416.10	32 oz Pump Bottles
\$ 236.90	Plexiglass Shields
\$ 230.70	yellow tape
\$ 212.28	Child Clear Fask Masks
\$ 178.90	Child Face Shields
\$ 135.98	Adult Clear Masks
\$ 29,148.00	Cafeteria Tables Black Rock
\$ 400.00	Dishwasher BR Disinfect toys
\$ 12,500.00	Desk at Thomaston High School
\$ 80,233.00	Touchless sinks and Toilets
\$ 2,300.00	Tent rental for Mask Breaks
\$ 4,196.00	Installation cost of Outdoor WIFI
\$ 4,082.00	HVAC work to adjust system to additional outside air per COVID Recommendations
\$ 183,694.00	Salaries- Long term subs, daily subs and custodians
\$ 9,935.00	Isolation Room at High School
\$ 5,380.00	Equipment for Outdoor WIFI
\$ 55,000.00	Computers

\$ 16,215.00	Savvas Learning Center
\$ 5,682.00	Mystery Science
\$ 22,500.00	Ropes Course
\$ 1,883.00	Edgenuity
\$ 165,238.00	ESSER Salaries - Teachers, Long term subs
\$ 41,315.00	ESSER Salaries - Nurses, Custodians
\$ 239,822.77	ARP ESSER - Salaries and benefits
\$ 95,597.00	ARP ESSER - Effective School Solutions
\$ 1,070,610.74	TOTAL