

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

February 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.

Fundraiser Follow-up Forms: We have received approximately 30% of the fundraiser follow-up forms for this year. The individuals in-charge of the fundraisers have been contacted and are working on completing the forms.

CJR and Thomaston Public Schools MOA: Included for your review is the MOA with CJR to provide Mental Health clinician services for the 2023-2024 school year.

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **62.05%**. Last year at this time the budget was 61.09% expended. Expenditures for February for the 2022-2023 fiscal are \$1,577,273.20.

| 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 | \$4,151,443.00 | 56.30% |
| 112 NON-CERTIFIED PERSONNEL | \$1,723,515.00 | | \$1,723,515.00 | \$1,199,400.07 | 69.59% |
| 200 EMPLOYEE BENEFITS | \$2,788,447.00 | | \$2,788,447.00 | \$1,722,604.30 | 61.78% |
| 300 OTHER PROF TECH SERVICE | \$813,277.00 | (\$2282.93) | \$810,994.07 | \$605,779.58 | 74.70% |
| 400 PROPERTY SERVICE | \$633,193.00 | \$18010.00 | \$651,203.00 | \$396,240.33 | 60.85% |
| 510 PUPIL TRANSPORTATION | \$777,123.00 | | \$777,123.00 | \$501,019.45 | 64.47% |
| 521 LIABILITY INSURANCE | \$345.00 | | \$345.00 | \$0.00 | 0.00% |
| 560 TUITION | \$423,222.00 | | \$423,222.00 | \$346,304.20 | 81.83% |
| 563 SPECIAL EDU NON PUBLIC | \$223,527.00 | | \$223,527.00 | \$294,624.94 | 131.81% |
| 590 OTHER PURCHASED SERVICE | \$154,266.00 | (\$1400.00) | \$152,866.00 | \$83,010.62 | 54.30% |
| 611 INSTRUCTIONAL SUPPLIES | \$262,644.00 | (\$3349.50) | \$259,294.50 | \$214,837.73 | 82.85% |
| 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 | \$6,000.81 | 63.13% |
| 690 OTHER SUPPLIES & MATER | \$198,090.00 | (\$7050.00) | \$191,040.00 | \$77,912.78 | 40.78% |
| 730 INSTRUCT EQUIPMENT | \$59,964.00 | \$1731.00 | \$61,695.00 | \$100,816.26 | 163.41% |
| 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 | \$83,028.19 | 35.43% |
| TOTAL: | \$15,931,434.00 | \$0.00 | \$15,931,434.00 | \$9,885,267.18 | 62.05% |

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **67.36%**. Last year at this time the budget was 66.55% 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 | | \$4,151,443.00 | 56.30% |
| 112 NON-CERTIFIED PERSONNEL | \$1,723,515.00 | | \$1,723,515.00 | | \$1,199,400.07 | 69.59% |
| 200 EMPLOYEE BENEFITS | \$2,788,447.00 | | \$2,788,447.00 | | \$1,722,604.30 | 61.78% |
| 300 OTHER PROF TECH SERVICE | \$813,277.00 | (\$2282.93) | \$810,994.07 | \$28,694.12 | \$605,779.58 | 78.23% |
| 400 PROPERTY SERVICE | \$633,193.00 | \$18010.00 | \$651,203.00 | \$156,549.49 | \$396,240.33 | 84.89% |
| 510 PUPIL TRANSPORTATION | \$777,123.00 | | \$777,123.00 | \$127,059.65 | \$501,019.45 | 80.82% |
| 521 LIABILITY INSURANCE | \$345.00 | | \$345.00 | \$0.00 | \$0.00 | 0.00% |
| 560 TUITION | \$423,222.00 | | \$423,222.00 | \$152,735.24 | \$346,304.20 | 117.91% |
| 563 SPECIAL EDU NON PUBLIC | \$223,527.00 | | \$223,527.00 | \$319,618.56 | \$294,624.94 | 274.80% |
| 590 OTHER PURCHASED SERVICE | \$154,266.00 | (\$1400.00) | \$152,866.00 | \$4,686.03 | \$83,010.62 | 57.37% |
| 611 INSTRUCTIONAL SUPPLIES | \$262,644.00 | (\$3349.50) | \$259,294.50 | \$16,811.72 | \$214,837.73 | 89.34% |
| 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 | 356.10 | \$6,000.81 | 66.87% |
| 690 OTHER SUPPLIES & MATER | \$198,090.00 | (\$7050.00) | \$191,040.00 | \$15,649.14 | \$77,912.78 | 48.98% |
| 730 INSTRUCT EQUIPMENT | \$59,964.00 | \$1731.00 | \$61,695.00 | \$5,545.00 | \$100,816.26 | 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 | \$18445.55 | \$83,028.19 | 43.30% |
| TOTAL: | 15,931,434.00 | \$0.00 | \$15,931,434.00 | \$846,183.89 | \$9,885,267.18 | 67.36% |

2022-2024 Grant Report

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 | \$76,836.00 | 44.35% |
| 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 | \$41,160.00 | 54.88% |
| 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 | \$5,467.38 | 38.82% |
| 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 | \$37,502.27 | 50.00% |
| SUBTOTAL | | \$384,317.46 | \$0.00 | \$384,317.46 | \$189,883.36 | 49.41% |
| 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 | \$102,968.00 | 41.82% |
| 24-Jun | Title I | \$105,355.00 | \$0.00 | \$105,355.00 | \$51,898.00 | 49.26% |
| 24-Jun | ARP ESSER | \$386,689.63 | \$0.00 | \$386,689.63 | \$162,011.00 | 41.90% |
| 24-Jun | IDEA Section 619 | \$19,171.00 | \$0.00 | \$19,171.00 | \$9,583.34 | 49.99% |
| 24-Jun | Title IIA | \$17,349.00 | \$0.00 | \$17,349.00 | \$16,349.00 | 94.24% |
| SUBTOTAL | | \$793,055.52 | \$0.00 | \$793,055.52 | \$350,509.34 | 44.20% |
| GRAND TOTAL | | \$1,177,372.98 | \$0.00 | \$1,177,372.98 | \$540,392.70 | 45.90% |

2022-2023 Projection

The 2022-2023 budget projection shows \$106,291 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. The deficit in the salary line items has been reduced by not filling open positions by using existing staff to fill the openings. 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. The deficit in these areas has also been reduced because of students moving out of district or change in outplacements.

| Object | Description | Adopted Budget | Transfers | Expended to Date | Encumbered | Balance | Projection | Projected Year-End Balance |
|--------|--------------------------------|----------------|------------|------------------|------------|--------------|--------------|----------------------------|
| 111 | Certified Personnel Wages | \$ 7,373,880 | | \$ 4,151,443 | | \$ 4,151,443 | \$ 4,324,467 | (173,024) |
| 112 | Non-Certified Personnel Wages | 1,723,515 | | \$ 1,199,400 | - | \$ 524,115 | \$ 655,716 | (131,601) |
| | Subtotal Wages | \$ 9,097,395 | \$ - | \$ 5,350,843 | \$ - | \$ 3,746,552 | \$ 4,980,183 | \$ (304,625) |
| 28747 | | | | | | | | |
| 200 | Employee Benefits | 2,788,447 | | 1,722,604 | | \$ 1,065,843 | \$ 920,140 | 145,703 |
| | Subtotal Personnel Expense | \$ 11,885,842 | \$ - | \$ 7,073,447 | \$ - | \$ 4,812,395 | \$ 5,900,323 | \$ (158,922) |
| 300 | Othr Prof Technical Services | \$ 813,622 | \$ (2,283) | \$ 605,780 | \$ 28,694 | 176,865 | \$ 54,659 | 122,206 |
| 400 | Property Services | 633,193 | 18,010 | \$ 396,240 | 156,549 | 98,414 | \$ 188,506 | (90,092) |
| 510 | Pupil Transportation | 777,123 | | \$ 501,019 | 127,060 | 149,044 | \$ 212,785 | (63,741) |
| 560 | Tuition | 423,222 | | 346,304 | 152,735 | (75,817) | \$ (176,159) | 100,342 |
| 563 | Special Ed Non Public Tuition | 223,527 | | 294,625 | 319,619 | (390,717) | \$ (264,166) | (126,551) |
| 5XX | Other Purchased Services | 154,266 | (1,400) | 83,011 | 4,686 | 65,169 | \$ 11,087 | 54,082 |
| 6XX | Supplies | 506,213 | (6,089) | 338,570 | 32,817 | 128,737 | \$ 141,893 | (13,156) |
| 7XX | Equipment & Capital | 279,591 | (7,729) | 163,242 | 5,578 | 103,042 | \$ 94,881 | 8,161 |
| 8XX | Dues & Fees & Other Objects | 234,835 | (509) | 83,029 | 18,446 | 132,851 | \$ 71,471 | 61,380 |
| | Subtotal Non-Personnel Expense | \$ 4,045,592 | \$ - | \$ 2,811,820 | \$ 846,184 | \$ 387,588 | \$ 334,957 | \$ 52,631 |
| | TOTAL FY2023 | \$ 15,931,434 | \$ - | \$ 9,885,267 | \$ 846,184 | \$ 5,199,983 | \$ 6,235,280 | \$ (106,291) |

EMPLANATION OF DEFICIT LINE ITEMS

111 Certified Wages: Deficit (\$173,024)

- Expansion of Pre-K Program- Additional Teacher (\$87,479)
- Speech and Language Pathologist- Replacement salary higher than Pathologist that left \$(27,894)
- Pupil Services Sub-Line item- Long-term Substitute Position (\$58,908)
- Business Manager Positions- Additional Hours needed than budgeted, hired replacement 12/1/2023 training with current Business Manager (\$31,138)
- Account surpluses \$33,000

112 Non-Certified Wages: Deficit (\$131,601)

- Contractual Wages not Budgeted 2.5% (\$41,263)
- Sick and Vacation payout for AFSCME workers who Retired (\$22,786)
- Nurse, Secretaries, AP Staff Accountant additional hours (\$44,705)
- Summer Help (\$5,000)
- Elimination of Custodian 3 Position during contract negotiations (\$18,416)
- Non-Union Positions more than Budgeted (\$11,868)
- Account Surpluses 12,437

510 Pupil Transportation: Deficit (63,741)

- Magnet School Transportation Grant is less than expected because we have less students attending and we get reimbursed #1,200 per student
- Special Education Transportation more than budgeted

563 Special Ed. Non-Public Tuition: Deficit (126,551)

- This account is for Tuition to Non-Public Facilities. Oak Hill, Gengras, and Boys and Girls Village are examples of the facilities that fall under this category. Outplacements are very hard to predict and the projection for the Special Education Public Tuition line item is a \$100,342 surplus, so overall Special Education outplacements costs are projected at approximately \$26,000 deficit.

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.”

February Transfers: There are no transfer requests for February

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 |
| \$ 250,145.77 | ARP ESSER - Salaries and benefits |
| \$ 95,597.00 | ARP ESSER - Effective School Solutions |
| \$ 1,080,933.74 | TOTAL |