

Thomaston Board of Education
Business and Financial Report

May 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.

Twin Lakes Consulting Contract: Included for your review is a contract with Twin Lakes for IT services.

Aveanna Health Care services Contract 2022-2023: Included for your review is a contract with Aveanna for nursing services for the 2022-2023 fiscal year.

Aveanna Health Care services Contract 2023-2024: Included for your review is a contract with Aveanna for nursing services for the 2023-2024 fiscal year.

Non-Lapsing Account: We currently have a balance in the Non-Lapsing account of \$126,798.46. Unfortunately, the pumps for the heating system at Center School need to be replaced. We have received a quote for \$66,000. In addition, this would require a bid waiver because it is over the bid amount. It is considered an emergency because there is a three-month lead-time to receive the equipment so to have it functioning for the winter; we need to place the order as soon as possible.

Reduction of \$450,000 from Board of Education Town Allocated Budget per Referendum

BUDGET ADJUSTMENT	REDUCTION AMOUNT	OBJECT CODE	COMMENT
Eliminate 3 Proposed Security Guard Positions	\$200,000	300	Eliminated Due to Budget Reduction
Add as revenue one (1) PATHS Tuition	\$41,781	300	Additional Student in PATHS program from outside district
Elimination of 0.6 Social Studies Teacher THS	\$41,812	111	Teacher resignation; classes assigned to other teachers
Assignment of 1.0 Grade 3 Teacher BRS to 1.0 Mathematics Teacher THS	\$88,354	111	Mathematics teacher resignation; position filled by current staff member
Assignment of 1.0 Grade 1 BRS to Grade 6 TCS	\$46,248	111	Grade 6 teacher resignation; position filled by current staff member
Assignment of 1.0 Intervention Teacher THS to 1.0 English/Language Arts Teacher THS	\$56,554	111	English/Language Arts teacher resignation; position filled by current staff member
Reduction in Athletic Transportation	\$6,108	590	Based on actuals; no reduction in service
Reduction in Athletic Coach Stipends	\$13,585	111	Reduction based on actual positions to be filled; no reduction in athletic teams
Elimination of Chromebook Purchase	\$85,000	730	Able to delay 3-year purchasing cycle due to a 4 year warranty on Chromebooks
Elimination of Two Daily Bus Routes	\$93,396	510	Reduction of 2 Buses; change start/end times for BRS/TCS by 5 minutes
Reinstatement of proposed eliminated position at BRS	-\$88,354	111	Reinstatement of previous eliminated position at BRS
Salary Adjustment for Administrator on leave	-\$143,442	111	Salary Adjustment for Administrator on leave
Health Benefit Adjustment for Staffing changes	\$8,958	200	Health Benefit adjust. for Staffing changes
TOTAL	\$450,000		

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **86.65%**. Last year at this time the budget was 85.57% expended. Expenditures for May for the 2022-2023 fiscal are \$1,550,334.83.

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	\$6,254,145.80	84.81%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$1,715,456.30	99.53%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$2,154,024.17	77.25%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2456.37)	\$810,820.63	\$689,791.08	85.07%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$515,588.93	79.17%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$776,392.44	99.91%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$479,853.18	113.38%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$445,222.70	199.18%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$102,056.40	66.76%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3176.06)	\$259,467.94	\$226,981.90	87.48%
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	\$138,682.25	72.59%
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	\$15,648.60	9.18%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$95,828.10	40.90%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$13,804,055.96	86.65%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **89.39%**.
Last year at this time the budget was **90.59%** 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		\$6,254,145.80	84.81%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$1,715,456.30	99.53%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$2,154,024.17	77.25%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2456.37)	\$810,820.63	\$68,510.62	\$689,791.08	93.52%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$144,370.15	\$515,588.93	101.34%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$73,176.50	\$776,392.44	109.32%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$41,465.93	\$479,853.18	123.18%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$64,235.00	\$445,222.70	227.92%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$1,594.74	\$102,056.40	67.81%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3176.06)	\$259,467.94	\$9,427.77	\$226,981.90	91.11%
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	159.99	\$6,000.81	64.81%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$7050.00)	\$191,040.00	\$4,625.18	\$138,682.25	75.01%
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	\$15,648.60	9.20%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$23978.34	\$95,828.10	51.13%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$437,122.51	\$13,804,055.96	89.39%

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	\$109,861.14	63.41%
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	\$4,101.42	72.84%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$60,598.65	80.80%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$180.00	4.97%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$6,852.18	48.65%
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	\$886.06	13.63%
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	\$54,811.01	73.08%
SUBTOTAL		\$384,317.46	\$0.00	\$384,317.46	\$262,903.75	68.41%
24-Jun	ESSER II	\$18,279.89	\$0.00	\$18,279.89	\$8,430.00	46.12%
24-Jun	IDEA Section 611	\$246,211.00	\$0.00	\$246,211.00	\$136,019.56	55.25%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$75,743.65	71.89%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$192,297.80	49.73%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$14,006.42	73.06%
24-Jun	Title IIA	\$17,349.00	\$0.00	\$17,349.00	\$13,349.00	76.94%
SUBTOTAL		\$793,055.52	\$0.00	\$793,055.52	\$439,846.43	55.46%
GRAND TOTAL		\$1,177,372.98	\$0.00	\$1,177,372.98	\$702,750.18	59.69%

2022-2023 Projection

The 2022-2023 budget projection shows \$167,695 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, the pending asbestos abatement project and the replacement of the boiler pumps at Center School. We currently have a balance of \$126,798 in our non-lapsing account that can cover most of this deficit.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,373,880		\$ 5,347,083		\$ 4,151,443	\$ 4,389,517	(238,074)
112	Non-Certified Personnel Wages	1,723,515		\$ 1,499,309	-	\$ 224,206	\$ 301,679	(77,473)
	Subtotal Wages	\$ 9,097,395	\$ -	\$ 6,846,392	\$ -	\$ 2,251,003	\$ 4,691,196	\$ (315,547)
28747								
200	Employee Benefits	2,788,447		2,022,027		\$ 766,420	\$ 600,744	165,676
	Subtotal Personnel Expense	\$ 11,885,842	\$ -	\$ 8,868,419	\$ -	\$ 3,017,423	\$ 5,291,940	\$ (149,871)
300	Othr Prof Technical Services	\$ 813,622	\$ (2,283)	\$ 633,535	\$ 69,323	108,481	\$ 62,649	45,832
400	Property Services	633,193	18,010	\$ 507,071	150,120	(5,988)	\$ 216,924	(222,912)
510	Pupil Transportation	777,123		\$ 686,799	107,731	(17,407)	\$ 77,519	(94,926)
560	Tuition	423,222		423,414	96,871	(97,063)	\$ (178,652)	81,589
563	Special Ed Non Public Tuition	223,527		400,544	75,210	(252,227)	\$ (233,276)	(18,951)
5XX	Other Purchased Services	154,266	(1,400)	90,491	2,540	59,835	\$ 4,068	55,767
6XX	Supplies	506,213	(6,089)	393,244	20,294	86,586	\$ 68,688	17,898
7XX	Equipment & Capital	279,591	(7,729)	163,659	5,578	102,625	\$ 94,605	8,020
8XX	Dues & Fees & Other Objects	234,835	(509)	86,545	24,573	123,208	\$ 13,349	109,859
	Subtotal Non-Personnel Expense	\$ 4,045,592	\$ -	\$ 3,385,302	\$ 552,240	\$ 108,050	\$ 125,874	\$ (17,824)
TOTAL FY2023								
		\$ 15,931,434	\$ -	\$ 12,253,721	\$ 552,240	\$ 3,125,473	\$ 5,417,814	\$ (167,695)

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."

May Transfers: There are no transfer requests for May.

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	WIFI Parts
\$ 1,575.00	Gloves
\$ 989.94	Sani Hand Sanitizing Wipes
\$ 796.00	Gloves
\$ 665.82	Avistat spray Disinfectant
\$ 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
\$ 285,934.09	ARP ESSER - Salaries and benefits
\$ 95,597.00	ARP ESSER - Effective School Solutions
\$ 1,116,722.06	TOTAL