

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

March 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.

Healthy Food Certification Statement: Included for your review is the Healthy Food Certification Statement.

Possible Discussion of Online Payments for School Store and other Student Costs: We are currently looking into a software product for the collection of School store payments and other student fees.

Recreation Department Building Access and Field Maintenance Gentlemen's Agreement: Discussion and possible action.

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **71.35%**. Last year at this time the budget was 69.97% expended. Expenditures for March for the 2022-2023 fiscal are \$1,481,672.03.

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	\$5,054,283.04	68.54%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$1,430,001.53	82.97%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$1,835,346.75	65.82%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2282.93)	\$810,994.07	\$627,631.42	77.39%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$457,599.55	70.27%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$586,985.82	75.53%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$363,878.68	85.98%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$311,476.94	139.35%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$87,828.92	57.45%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3349.50)	\$259,294.50	\$217,967.01	84.06%
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	\$101,160.29	52.95%
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	\$83,717.27	35.73%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$11,366,939.21	71.35%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **76.59%**. Last year at this time the budget was 74.21% 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		\$5,054,283.04	68.54%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$1,430,001.53	82.97%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$1,835,346.75	65.82%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2282.93)	\$810,994.07	\$22,642.12	\$627,631.42	80.18%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$168,873.53	\$457,599.55	96.20%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$132,683.50	\$586,985.82	92.61%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$135,700.76	\$363,878.68	118.04%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$310,866.56	\$311,476.94	278.42%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$3,672.78	\$87,828.92	59.86%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3349.50)	\$259,294.50	\$17,263.04	\$217,967.01	90.72%
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	\$16,845.46	\$101,160.29	61.77%
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	\$450.10	\$14,677.88	8.87%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$20702.55	\$83,717.27	44.56%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$835,601.50	\$11,366,939.21	76.59%

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	\$78,567.01	45.34%
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	\$46,912.07	62.55%
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	\$5,928.98	42.10%
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	\$43,271.85	57.70%
SUBTOTAL		\$384,317.46	\$0.00	\$384,317.46	\$203,777.62	53.02%
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	\$114,281.12	46.42%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$59,846.73	56.80%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$172,195.09	44.53%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$11,057.70	57.68%
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	\$381,429.64	48.10%
GRAND TOTAL		\$1,177,372.98	\$0.00	\$1,177,372.98	\$585,207.26	49.70%

2022-2023 Projection

The 2022-2023 budget projection shows \$106,742 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 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		\$ 5,054,283		\$ 4,151,443	\$ 4,336,296	(184,853)
112	Non-Certified Personnel Wages	1,723,515		\$ 1,430,002	-	\$ 293,513	\$ 411,153	(117,640)
	Subtotal Wages	\$ 9,097,395	\$ -	\$ 6,484,285	\$ -	\$ 2,613,110	\$ 4,747,449	\$ (302,493)
28747								
200	Employee Benefits	2,788,447		1,835,347		\$ 953,100	\$ 827,162	125,938
	Subtotal Personnel Expense	\$ 11,885,842	\$ -	\$ 8,319,632	\$ -	\$ 3,566,210	\$ 5,574,611	\$ (176,555)
300	Othr Prof Technical Services	\$ 813,622	\$ (2,283)	\$ 627,631	\$ 22,642	161,066	\$ 74,046	87,020
400	Property Services	633,193	18,010	\$ 457,600	168,874	24,729	\$ 120,675	(95,946)
510	Pupil Transportation	777,123		\$ 586,986	132,684	57,453	\$ 119,637	(62,184)
560	Tuition	423,222		363,878	135,701	(76,357)	\$ (130,160)	53,803
563	Special Ed Non Public Tuition	223,527		311,477	310,866	(398,816)	\$ (325,125)	(73,691)
5XX	Other Purchased Services	154,266	(1,400)	87,829	3,673	61,364	\$ 5,912	55,452
6XX	Supplies	506,213	(6,089)	364,947	34,464	100,713	\$ 99,978	735
7XX	Equipment & Capital	279,591	(7,729)	163,242	5,995	102,625	\$ 94,381	8,244
8XX	Dues & Fees & Other Objects	234,835	(509)	83,717	20,703	129,906	\$ 33,526	96,380
	Subtotal Non-Personnel Expense	\$ 4,045,592	\$ -	\$ 3,047,307	\$ 835,602	\$ 162,683	\$ 92,870	\$ 69,813
TOTAL FY2023								
		\$ 15,931,434	\$ -	\$ 11,366,939	\$ 835,602	\$ 3,728,893	\$ 5,667,481	\$ (106,742)

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.”

March Transfers: There are no transfer requests for March

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
\$ 265,417.09	ARP ESSER - Salaries and benefits
\$ 95,597.00	ARP ESSER - Effective School Solutions
\$ 1,096,205.06	TOTAL