
Thomaston Board of Education

Business and Financial Report

December 2019

Submitted by Todd Bendtsen, Business Manager

Business Report

Oil and Diesel Bid: The mark-up price for diesel is .1388 and for oil .1299. Currently the price is \$2.11 per gallon. The Board previously set a strike price of \$1.90.

Personnel Cost Analysis 2019-2020 Budget Year:

Personnel - Reduction in Force and Increase in Staff (current budget year):

- ~~Eliminated-Unfilled~~ Position: Study Hall Paraprofessional - THS
NET CHANGE: -1.0 Full-Time Equivalent (FTE) Salary (-\$11,340;) Benefits (-\$9,000)
- New Position - Effective School Solutions - Clinician - BRS
NET CHANGE: +0.0 FTE (this position is not a Thomaston Board of Education employee) Contractual Costs +\$59,950
- New Position - Registered Behavior Technician - BRS
NET CHANGE: +1.0 Full-Time Equivalent (FTE) Salary +\$22,500; Benefits +\$9,000
- Position Reassignments - District-Wide
NET CHANGE: -2.0 Full-Time Equivalent (FTE) (only through June 2020) Salary -\$(22,680;) Benefits (-\$15,000)

TOTAL STAFF CHANGES IN 2019-2020 BUDGET YEAR (~~described above~~): -2.0 FTE

SUMMARY OF COSTS 2019-2020 BUDGET YEAR

TOTAL ADDITIONAL COSTS:	\$91,450
TOTAL COST SAVINGS:	<u>-\$58,020</u>
NET ADDITIONAL COSTS	\$33,430

Personnel Cost Analysis 2020-2021 Budget Year:

Personnel - Reduction in Force and Increase in Staff (next budget year):

• Reduction in Force (RIF):

- 1.0 FTE Paraprofessional - THS Study Hall Position (duties absorbed by other staff) *Salary ~~-\$~~(21,600;) Benefits ~~-\$~~19,000)*
- 1.0 FTE Paraprofessional - BRS One-on-One Position (Student placed in TLC Program) *Salary ~~-\$~~(21,600;) Benefits ~~-\$~~19,000)*
- 1.0 FTE Paraprofessional - BRS One-on-One Position (Student placed in TLC Program) *Salary ~~-\$~~(21,600;) Benefits ~~-\$~~19,000)*
- 1.0 FTE Paraprofessional - BRS One-on-One Position (Student placed in TLC Program) *Salary ~~-\$~~(21,600;) Benefits ~~-\$~~19,000)*
- 1.0 FTE Paraprofessional - BRS One-on-One Position (Student placed in TLC Program) *Salary ~~-\$~~(21,600;) Benefits ~~-\$~~19,000)*
- 5.0 FTE TOTAL BOARD OF EDUCATION EMPLOYEE *Salary ~~-\$~~(108,000;) Benefits ~~-\$~~95,000)*

• Increase in Staff (through June 2020):

- +1.0 FTE Registered Behavior Technician - BRS TLC Program
- +1.0 FTE TOTAL BOARD OF EDUCATION EMPLOYEES *Salary ~~+\$~~40,000; Benefits ~~+\$~~19,000*

• Additional Non-Thomaston Public Schools Employees (Contracted Staff):

- +0.0 FTE Clinician - BRS TLC Program (non-employee) *Contractual ~~+\$~~109,000*

TOTAL STAFF CHANGES IN 2020-2021 BUDGET YEAR ~~(described above): -4.0 FTE~~

SUMMARY OF COSTS 2020-2021 BUDGET YEAR

TOTAL COST SAVINGS:	\$203,000
TOTAL ADDITIONAL COSTS:	<u>\$ 168,000</u>
NET SAVINGS:	\$ 35,000

Updated Security Quotes (for Town Bonding): See attached.

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2019-2020 Budget Table without Encumbrances

The 2019-2020 Budget Table without Encumbrances shows the budget expended 44.21%. Expenditures for December 2019 for the 2019-2020 fiscal year are **\$1,060,939.50**. Last year at this time, we were 43.52% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,741,659.00		\$6,741,659.00	\$2,646,300.31	39.25%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00		\$1,750,507.00	\$816,203.96	46.63%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00	\$1,152,617.30	44.11%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$1950.00)	\$682,253.00	\$473,936.51	69.47%
400 PROPERTY SERVICE	\$666,980.00		\$666,980.00	\$301,651.78	45.23%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$361,289.47	38.91%
521 LIABILITY INSURANCE	\$324.00		\$324.00		0.00%
560 TUITION	\$484,438.00		\$484,438.00	\$187,645.48	38.73%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$204,280.92	53.83%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$63,645.77	73.81%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$3,221.76	\$183,301.76	\$150,383.46	82.04%
641 TEXTBOOKS	\$42,367.00		\$42,367.00	\$35,644.31	84.13%
642 LIBRARY BOOKS & PER	\$19,467.00	(1,161.76)	\$18,305.24	\$8,735.34	47.72%
690 OTHER SUPPLIES & MATER	\$170,294.00		\$170,294.00	\$115,802.90	68.00%
730 INSTRUMENT EQUIPMENT	\$78,413.00		\$78,413.00	\$80,473.46	102.63%
735 TECHNOLOGY SOFTWARE	\$9,940.00		\$9,940.00	\$17,696.47	178.03%
739 OTHER EQUIPMENT	\$245,472.00		\$245,472.00	\$24,891.33	10.14%
890 OTHER OBJECTS	\$175,859.00	(\$110.00)	\$175,749.00	\$104,010.33	59.18%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$6,745,209.10	44.21%

2019-2020 Budget Table with Encumbrances

The 2019-2020 Budget Table with Encumbrances shows the budget expended **53.51%**. Last year at this time, we were 52.40% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$6,741,659.00		\$6,741,659.00		\$2,646,300.31	39.25%
112 NON-CERTIFIED PERSONNEL	\$1,750,507.00		\$1,750,507.00		\$816,203.96	46.63%
200 EMPLOYEE BENEFITS	\$2,612,788.00		\$2,612,788.00		\$1,152,617.30	44.11%
300 OTHER PROF TECH SERVICE	\$684,203.00	(\$1950.00)	\$682,253.00	\$191,147.25	\$473,936.51	97.48%
400 PROPERTY SERVICE	\$666,980.00		\$666,980.00	\$55,152.99	\$301,651.78	53.50%
510 PUPIL TRANSPORTATION	\$928,584.00		\$928,584.00	\$293,866.50	\$361,289.47	70.55%
521 LIABILITY INSURANCE	\$324.00		\$324.00			0.00%
560 TUITION	\$484,438.00		\$484,438.00	\$316,717.66	\$187,645.48	104.11%
563 SPECIAL EDU NON PUBLIC	\$379,519.00		\$379,519.00	\$451,187.51	\$204,280.92	172.71%
590 OTHER PURCHASED SERVICE	\$86,232.00		\$86,232.00	\$9,249.28	\$63,645.77	84.53%
611 INSTRUCTIONAL SUPPLIES	\$180,080.00	\$3,221.76	\$183,301.76	\$21,848.06	\$150,383.46	93.96%
641 TEXTBOOKS	\$42,367.00		\$42,367.00	223.62	\$35,644.31	84.66%
642 LIBRARY BOOKS & PER	\$19,467.00	(1,161.76)	\$18,305.24	2,124.30	\$8,735.34	59.33%
690 OTHER SUPPLIES & MATER	\$170,294.00		\$170,294.00	\$11,588.97	\$115,802.90	74.81%
730 INSTRUCT EQUIPMENT	\$78,413.00		\$78,413.00	\$1,750.00	\$80,473.46	104.86%
735 TECHNOLOGY SOFTWARE	\$9,940.00		\$9,940.00	0.00	\$17,696.47	178.03%
739 OTHER EQUIPMENT	\$245,472.00		\$245,472.00	\$42,726.74	\$24,891.33	27.55%
890 OTHER OBJECTS	\$175,859.00	(\$110.00)	\$175,749.00	\$21,509.11	\$104,010.33	71.42%
TOTAL:	\$15,257,126.00	\$0.00	\$15,257,126.00	\$1,419,091.99	\$6,745,209.10	53.51%

2019-2021 Grant Report

All grant funds on record are shown below. The table below shows all available grant appropriations and expenditures.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
20-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00		0.00%
20-Jun	School Readiness	\$175,203.00	\$0.00	\$175,203.00	\$58,474.50	33.38%
20-Jun	Title I	\$3,380.81	\$0.00	\$3,380.81	\$0.00	0.00%
20-Jun	Title IIA	\$19,179.00	\$0.00	\$19,179.00	\$10,708.00	55.83%
20-Jun	IDEA Section 611	\$19,095.30	\$0.00	\$19,095.30	\$5,964.97	31.24%
20-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$29,400.00	39.20%
SUBTOTAL		\$220,739.11	\$0.00	\$220,739.11	\$104,547.47	47.36%
21-Jun	IDEA Section 611	\$233,274.00	\$0.00	\$233,274.00	\$92,540.00	39.67%
21-Jun	IDEA Section 619	\$18,711.00	\$0.00	\$18,711.00	\$7,484.00	40.00%
21-Jun	Title I	\$82,161.00	\$0.00	\$82,161.00		0.00%
21-Jun	Title IIA	\$19,364.00	\$0.00	\$19,364.00		0.00%
SUBTOTAL		\$353,510.00	\$0.00	\$353,510.00	\$100,024.00	28.29%
GRAND TOTAL		\$574,249.11	\$0.00	\$574,249.11	\$204,571.47	35.62%

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 ~~2018~~2019-2019-2020 fiscal year and some will be available through the 2020-2021 fiscal year.

2019-2020 Projection

The 2019-2020 budget projection shows the budget projection of a \$67,430 deficit. The Salary line items are running a deficit surplus because of the additional duties given to the technology director and the cost to hire a ~~registered~~ Registered Behavior ~~technician~~ Technician for the new Therapeutic Learning Center (TLC) program at Black Rock School. The Employee Benefits line item is running a surplus because of less people on insurance than anticipated and a lower required pension ~~required~~ contribution. The deficit in the ~~other~~ Other professional ~~Services~~ Services line is because of the new Human Resources Specialist contract with EdAdvacne ~~position~~ and the cost of a ~~clinician~~ Clinician for the TLC program that will be paid to Effective School Solutions. Pupil Transportation is showing a surplus because of our ability to share costs using our transportation consortium. The Tuition line item is showing a deficit because of some unpaid bills from the prior fiscal year. The ~~equipment~~ Equipment and Capital line item is showing a deficit because of the cost of a new accounting software package that was not budgeted but required due to the unanticipated obsolescence of the district's current accounting software.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year End Balance
111	Certified Personnel Wages	\$ 6,741,659		\$ 2,646,300		\$ 4,095,359	\$ 4,100,448	(5,089)
112	Non-Certified Personnel Wages	1,750,507		816,204	-	\$ 470,163	\$ 489,043	(18,880)
	Subtotal Wages	\$ 8,492,166	\$ -	\$ 3,462,504	\$ -	\$ 5,029,662	\$ 4,589,491	\$ (23,969)
200	Employee Benefits	2,612,788		1,152,617		1,460,171	\$ 1,394,873	65,298
	Subtotal Personnel Expense	\$ 11,104,954	\$ -	\$ 4,615,121	\$ -	\$ 6,489,833	\$ 5,984,364	\$ 41,329
300	Othr Prof Technical Services	\$ 684,203	\$ (1,950)	\$ 473,937	\$ 191,147	17,169	\$ 77,119	(59,950)
400	Property Services	666,980		301,652	55,153	310,175	\$ 310,175	-
510	Pupil Transportation	928,584		361,289	293,866	273,429	\$ 246,209	27,220
560	Tuition	484,438		187,646	316,718	(19,926)	\$ 7,271	(27,197)
563	Special Ed Non Public Tuition	379,519		204,281	451,188	(275,950)	\$ (275,950)	-
5XX	Other Purchased Services	86,556		63,646	9,249	13,661	\$ 13,661	-
6XX	Supplies	412,208	2,060	310,566	35,785	67,917	\$ 57,392	10,525
7XX	Equipment & Capital	333,825		123,061	44,477	166,287	\$ 225,644	(59,357)
8XX	Dues & Fees & Other Objects	175,859	(110)	104,010	21,509	50,230	\$ 50,230	-
	Subtotal Non-Personnel Expense	\$ 4,152,172	\$ -	\$ 2,130,088	\$ 1,419,092	\$ 602,992	\$ 711,751	\$ (108,759)
	TOTAL FY2019	\$ 15,257,126	\$ -	\$ 6,745,209	\$ 1,419,092	\$ 7,092,825	\$ 6,696,115	\$ (67,430)

2019-2020 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.”

December Transfers: There are no transfers for December needing the Board’s approval.