

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

January 2022

Submitted by Todd Bendtsen, Business Manager

Business Report

Oil and Diesel Bids: We currently are paying \$1.67 a gallon and the pricing, if we locked in today for 2022-2023, is approximately \$2.64 a gallon for diesel and \$2.57 for oil. In the Board of Education’s 2022-2023 budget the budgeted amount is \$2.05 for oil and \$2.15 for diesel. The possible increase represents an additional \$22,000 to the 2022-2023 budget.

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

Board of Education Approved Operating and Capital Budgets and Next Steps: The Board of Education approved operating budget for 2022-2023 is \$17,462,644, or an increase of \$992,882 (6.03%) over the 2021-2022 operating budget. The Town Allocation needed for the Board of Education approved operating budget is \$16,183,434 or an increase of \$754,920 (4.89%) over the 2021-2022 Town Allocation. The Board of Education approved capital budget for 2022-2023 is \$393,507.70; the five-year capital budget totals \$438,546.70.

Year-Over-Year Budget Buy-Down Comparison:

Budget Reductions	Line Items	Source of Reduction	BUDGET YEAR	AMOUNT	Percent of Operating Budget	Percent of Town Allocation Budget
Pension and Debt		Surplus from Prior Year	2020-2021	\$ 265,978.00	1.63%	1.75%
Pension , Salary, Chrome Books		Surplus from Prior Year and ARP-ESSER Grant	2021-2022	\$ 335,773.00	2.04%	2.18%
			TOTAL 2020-2021 & 2021-2022	\$ 601,751.00	3.67%	3.93%
BOE TOWN ALLOCATED PROPOSED BUDGET INCREASE 2022-2023			2022-2023	\$ 754,920.00		4.89%
BOE OPERATING PROPOSED BUDGET INCREASE 2022-2023			2022-2023	\$ 992,882.00	6.03%	

2021-2022 Budget Table without Encumbrances

The 2020-2021 Budget Table with Encumbrances shows the budget expended **51.64%**. Last year at this time, we were 52.45%. Expenditures for January are \$898,342.03.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,089,414.00	(\$3600.00)	\$7,085,814.00	\$2,910,328.85	41.07%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00	\$936,736.96	54.34%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00	\$1,443,985.75	57.96%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5432.36)	\$884,623.64	\$744,504.35	84.16%
400 PROPERTY SERVICE	\$615,889.00	\$10494.12	\$626,383.12	\$323,262.32	51.61%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00	\$570,324.92	68.85%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00	\$117,029.16	30.28%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00	\$265,420.52	88.45%
590 OTHER PURCHASED SERVICE	\$179,530.00	(\$4200.00)	\$175,330.00	\$70,995.32	40.49%
611 INSTRUCTIONAL SUPPLIES	\$246,603.00	\$8124.93	\$254,727.93	\$205,366.60	80.62%
641 TEXTBOOKS	\$64,558.00	\$2605.91	\$67,163.91	\$63,247.01	94.17%
642 LIBRARY BOOKS & PER	\$12,804.00	(\$3689.80)	\$9,114.20	\$6,305.81	69.19%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$17616.82)	\$159,771.18	\$94,841.13	59.36%
730 INSTRUCT EQUIPMENT	\$13,381.00	(\$1332.10)	\$12,048.90	\$23,964.71	198.90%
735 TECHNOLOGY SOFTWARE	\$29,127.00		\$29,127.00	\$26,326.25	90.38%
739 OTHER EQUIPMENT	\$196,315.00	\$13719.80	\$210,034.80	\$42,839.90	20.40%
890 OTHER OBJECTS	\$183,008.00	\$926.32	\$183,934.32	\$121,660.13	66.14%
TOTAL:	\$15,428,514.00	\$0.00	\$15,428,514.00	\$7,967,250.69	51.64%

2021-2022 Budget Table with Encumbrances

The 2021-2022 Budget Table with encumbrances shows the budget expended at **57.31 %**. Last year at this time, we were 59.35% expended.

Object and Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date (YTD) Expended	Year-to-Date Percent Expended
111 CERTIFIED PERSONNEL	\$7,089,414.00	(\$3600.00)	\$7,085,814.00		\$2,910,328.85	41.07%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00		\$936,736.96	54.34%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00		\$1,443,985.75	57.96%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5432.36)	\$884,623.64	\$48,612.69	\$744,504.35	89.66%
400 PROPERTY SERVICE	\$615,889.00	\$10494.12	\$626,383.12	\$75,262.70	\$323,262.32	63.62%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00	\$220,732.53	\$570,324.92	95.50%
521 LIABILITY INSURANCE	\$345.00		\$345.00		\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00	\$129,706.30	\$117,029.16	63.85%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00	\$287,068.67	\$265,420.52	184.12%
590 OTHER PURCHASED SERVICE	\$179,530.00	(\$4200.00)	\$175,330.00	\$4,919.93	\$70,995.32	43.30%
611 INSTRUCTIONAL SUPPLIES	\$246,603.00	\$8124.93	\$254,727.93	\$27,923.31	\$205,366.60	91.58%
641 TEXTBOOKS	\$64,558.00	\$2605.91	\$67,163.91	2,827.85	\$63,247.01	98.38%
642 LIBRARY BOOKS & PER	\$12,804.00	(\$3689.80)	\$9,114.20	2,029.10	\$6,305.81	91.45%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$17616.82)	\$159,771.18	\$7,836.09	\$94,841.13	64.27%
730 INSTRUMENT EQUIPMENT	\$13,381.00	(\$1332.10)	\$12,048.90	\$0.00	\$23,964.71	198.90%
735 TECHNOLOGY SOFTWARE	\$29,127.00		\$29,127.00	\$13,366.00	\$26,326.25	136.27%
739 OTHER EQUIPMENT	\$196,315.00	\$13719.80	\$210,034.80	\$26,051.53	\$42,839.90	32.80%
890 OTHER OBJECTS	\$183,008.00	\$926.32	\$183,934.32	\$28316.65	\$121,660.13	81.54%
TOTAL:	15,428,514.00	\$0.00	\$15,428,514.00	\$874,653.35	\$7,967,250.69	57.31%

2021-2023 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 2020-2021 fiscal year and some will be available through the 2022-2023 fiscal year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Year-to-Date Expended	Percent Expended
22-Jun	Competitive School Readiness	\$3,881.00	\$0.00	\$3,881.00	\$0.00	0.00%
22-Jun	School Readiness	\$149,940.00	\$0.00	\$149,940.00	\$83,180.00	55.48%
22-Jun	Title I	\$5,995.02	\$0.00	\$5,995.02	\$2,388.00	39.83%
22-Jun	Title IV	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%
22-Jun	Title IIA	\$9,428.83	\$0.00	\$9,428.83	\$9,428.83	100.00%
22-Jun	ESSER II	\$72,266.76	\$0.00	\$72,266.76	\$31,732.00	43.91%
22-Jun	IDEA Section 611	\$55,913.79	\$0.00	\$55,913.79	\$19,561.00	34.98%
22-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$32,709.00	43.61%
22-Jun	Smart Start Recovery Capital	\$50,000.00	\$0.00	\$50,000.00	\$5,388.75	10.78%
22-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$27,200.00	36.27%
SUBTOTAL		\$507,425.40	\$0.00	\$507,425.40	\$211,587.58	41.70%
23-Jun	IDEA Section 611	\$240,083.00	\$0.00	\$240,083.00	\$92,909.00	38.70%
23-Jun	ARP ESSER	\$709,328.00	\$0.00	\$709,328.00	\$82,319.00	11.61%
23-Jun	IDEA Section 619	\$18,916.00	\$0.00	\$18,916.00	\$6,582.00	34.80%
SUBTOTAL		\$968,327.00	\$0.00	\$968,327.00	\$181,810.00	18.78%
GRAND TOTAL		\$1,475,752.40	\$0.00	\$1,475,752.40	\$393,397.58	26.66%

2021-2022 Projection

The 2021-2022 budget projection shows \$61,471 deficit. The Employee Benefits line item is showing a deficit because of additional Health Benefit costs. Other Professional Technical Services is showing a surplus because of the inability of Kelly Services to provide substitute teachers. The Tuition line item is showing a deficit because of the invoice from ACES for the Magnet School. Special Education Non-Public Tuition is showing a deficit because of more outplacements than was budgeted. Property Services is showing a deficit because of additional utility costs caused by the increase use of electricity rates and increase in usage because of COVID.

Thomaston Public Schools 2021-2022 Projection

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,089,414	\$ (3,600)	\$ 2,910,329		\$ 4,175,485	\$ 4,204,483	(28,998)
112	Non-Certified Personnel Wages	1,723,769		\$ 936,737	-	\$ 787,032	\$ 800,032	(13,000)
	Subtotal Wages	\$ 8,813,183	\$ (3,600)	\$ 3,847,066	\$ -	\$ 4,962,517	\$ 5,004,515	\$ (41,998)
28747								
200	Employee Benefits	2,491,422		1,443,986		\$ 1,047,436	\$ 1,054,464	(7,028)
	Subtotal Personnel Expense	\$ 11,304,605	\$ (3,600)	\$ 5,291,052	\$ -	\$ 6,009,953	\$ 6,058,979	\$ (49,026)
300	Othr Prof Technical Services	\$ 890,401	\$ (5,432)	\$ 744,614	\$ 48,612	91,743	\$ 33,767	57,976
400	Property Services	615,889	10,494	\$ 323,262	75,263	227,858	\$ 268,519	(40,661)
510	Pupil Transportation	828,372		\$ 570,325	220,732	37,315	\$ 35,272	2,043
560	Tuition	386,459		117,029	129,706	139,724	\$ 148,814	(9,090)
563	Special Ed Non Public Tuition	300,074		265,421	287,069	(252,416)	\$ (209,000)	(43,416)
5XX	Other Purchased Services	179,530	(4,200)	70,995	4,920	99,415	\$ 86,329	13,086
6XX	Supplies	501,353	(10,576)	369,762	40,616	80,399	\$ 68,045	12,354
7XX	Equipment & Capital	238,823	12,388	93,130	39,418	118,663	\$ 134,752	(16,089)
8XX	Dues & Fees & Other Objects	183,008	926	121,660	28,317	33,957	\$ 22,605	11,352
	Subtotal Non-Personnel Expense	\$ 4,123,909	\$ 3,600	\$ 2,676,198	\$ 874,653	\$ 576,658	\$ 589,103	\$ (12,445)
TOTAL FY2020								
		\$ 15,428,514	\$ -	\$ 7,967,250	\$ 874,653	\$ 6,586,611	\$ 6,648,082	\$ (61,471)

2021-2022 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 and 2021-2022

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 Disenfectan
\$ 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
\$ 735,190.97	TOTAL

