

**Thomaston Board of Education
Business and Financial Report
January 2024**

Submitted by Tracy Decker, Business Manager

Business Report

Non-Lapsing Account: There is an unallocated balance in the non-lapsing account of \$97,390.74.

Contracts and Memorandums of Agreement for your review:

- EdAdvance Long-range Technology Plan
- Drummey Rosane Anderson, Inc Master Planning Services agreement
- MOA – TEA – Drama Coach, Assistant Drama Coach, Technical Director, Musical Director
- MOA – TEA – Fishing Club Advisor
- MOA – Teacher of Record
- CREC contracts

Fundraiser Requests for your review:

- Collection of Class Dues – Class of 2027
- Collection of Money for Brownstone Adventure Park – Class of 2027
- Dress Down Day to raise funds for St. Jude's – School and Community
- Volleyball Night – Class of 2025
- Volleyball Tournament – Science Club

Grants:

- Quarterly monitoring form for the School Security Competitive Grant and Multi-media School Security Competitive Grant

District 5 and 10 Year Plan Timeline [\(Inventory Spreadsheet\)](#)

[Updated 2024-2025 budget and Motion:](#)

According to the audio recording from the January 22, 2024 Budget Workshop, the motion that passed to approve the reduced budget did not specifically mention the operating budget or the capital budget.

Vote to approve the reduced budget for the 2024-2025 Operating Budget and the 2024-2029 Capital Budget.

Proposed calculation for future employment agreement wage increases:

For future employment agreements with employees not covered by a negotiated contract, I suggest that these employees receive the average wage increase adopted in those negotiated contracts. Attached is the [calculation of the 2024-2025 average wage increase of 2.85%](#).

Vote to accept/approve the non-union employee annual pay rate increase formula as presented.

2023-2024 Budget Table without Encumbrances

The 2023-2024 Budget Table without Encumbrances shows the budget expended **55.84%**. Last year at this time the budget was 52.15% expended.
January 2024 expenditures were \$1,871,153.63.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,771,895.00	(33,517.50)	7,738,377.50	3,586,116.74	46.34%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	1,084,735.34	55.05%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	1,894,066.70	68.42%
300 Other Prof Tech Service	862,245.00	23,500.00	885,745.00	796,276.03	89.90%
400 Property Service	945,382.00	16,362.50	961,744.50	393,567.14	40.92%
510 Pupil Transportation	869,516.00	-	869,516.00	468,925.11	53.93%
521 Liability Insurance	345.00	-	345.00	116.00	33.62%
560 Tuition	424,546.00	-	424,546.00	293,662.52	69.17%
563 Special Ed Non Public	233,090.00	-	233,090.00	273,258.75	117.23%
590 Other Purchased Services	146,836.00	(878.92)	145,957.08	89,848.51	61.56%
611 Instructional Supplies	244,096.00	(10,577.93)	233,518.07	185,961.94	79.63%
641 Textbooks	52,319.00	-	52,319.00	41,413.72	79.16%
642 Library Books & Periodicals	8,769.00	(479.50)	8,289.50	4,070.74	49.11%
690 Other Supplies & Materials	169,152.00	619.42	169,771.42	97,970.85	57.71%
730 Instructional Equipment	38,570.00	(1,223.00)	37,347.00	3,851.97	10.31%
735 Technology Software	43,068.00	-	43,068.00	46,260.70	107.41%
739 Other Equipment	130,686.00	2,808.08	133,494.08	29,398.46	22.02%
890 Other Objects	207,749.00	3,386.85	211,135.85	139,481.37	66.06%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$9,428,982.59	55.84%

2023-2024 Budget Table with Encumbrances

The 2023-2024 Budget Table with encumbrances shows the budget expended at **61.51%**. Last year at this time the budget was 58.83% expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,771,895.00	(33,517.50)	7,738,377.50	-	3,586,116.74	46.34%
112 Non-Certified Payroll	1,970,276.00	-	1,970,276.00	-	1,084,735.34	55.05%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	-	1,894,066.70	68.42%
300 Other Prof Tech Service	862,245.00	23,500.00	885,745.00	106,075.65	902,351.68	101.87%
400 Property Service	945,382.00	16,362.50	961,744.50	104,640.44	498,207.58	51.80%
510 Pupil Transportation	869,516.00	-	869,516.00	196,502.98	665,428.09	76.53%
521 Liability Insurance	345.00	-	345.00	-	116.00	33.62%
560 Tuition	424,546.00	-	424,546.00	239,590.38	533,252.90	125.61%
563 Special Ed Non Public	233,090.00	-	233,090.00	228,821.50	502,080.25	215.40%
590 Other Purchased Services	146,836.00	(878.92)	145,957.08	4,700.47	94,548.98	64.78%
611 Instructional Supplies	244,096.00	(10,577.93)	233,518.07	22,821.83	208,783.77	89.41%
641 Textbooks	52,319.00	-	52,319.00	-	41,413.72	79.16%
642 Library Books & Periodicals	8,769.00	(479.50)	8,289.50	3,619.00	7,689.74	92.76%
690 Other Supplies & Materials	169,152.00	619.42	169,771.42	13,695.30	111,666.15	65.77%
730 Instructional Equipment	38,570.00	(1,223.00)	37,347.00	-	3,851.97	10.31%
735 Technology Software	43,068.00	-	43,068.00	-	46,260.70	107.41%
739 Other Equipment	130,686.00	2,808.08	133,494.08	6,204.66	35,603.12	26.67%
890 Other Objects	207,749.00	3,386.85	211,135.85	31,870.67	171,352.04	81.16%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$958,542.88	\$10,387,525.47	61.51%

2023-2024 Grant Report

The grant funds on record are shown below. The table shows all available grant appropriations and expenditures. Unlike the comparison that can be made for the operating fund, the percent completed cannot be compared because some of the grants were available in the 2022-2023 fiscal year and some will be available through the 2024-2025 year.

Grant Fiscal Year End	Grant Name/Description	Original Budget	Transfers	Adjusted Appropriation	Encumbered	Year-to-Date Expended	Balance	Percent Expended
09/30/23	SEDS Implementation	10,000.00	-	10,000.00		10,000.00	-	100.00%
06/30/24	Title I	105,355.00	-	105,355.00		105,355.00	-	100.00%
06/30/24	Title II	17,349.00	-	17,349.00		17,349.00	-	100.00%
06/30/24	IDEA Section 611	246,211.00	-	246,211.00		246,211.00	-	100.00%
06/30/24	IDEA Section 619	19,171.00	-	19,171.00		19,171.00	-	100.00%
06/30/24	Title IV	10,000.00	-	10,000.00		8,802.00	1,198.00	88.02%
06/30/24	School Readiness	164,704.00	-	164,704.00		64,202.87	100,501.13	38.98%
06/30/24	School Readiness COLA	11,697.00	-	11,697.00		-	11,697.00	0.00%
06/30/24	School Readiness Competitive enrollment based	16,800.00	-	16,800.00		-	16,800.00	0.00%
06/30/24	School Readiness Infant & Toddler Expansion	108,000.00	-	108,000.00		33,705.00	74,295.00	31.21%
06/30/24	School Readiness Quality Enhancement	3,881.00	-	3,881.00		-	3,881.00	0.00%
06/30/24	Smart Start	75,000.00	-	75,000.00		30,709.72	44,290.28	40.95%
06/30/24	Smart Start Operating Expenses	75,000.00	-	75,000.00		21,327.80	53,672.20	28.44%
06/30/24	Adult Education	18,949.00	-	18,949.00		-	18,949.00	0.00%
06/30/24	Summer Enrichment	45,973.00	-	45,973.00		35,056.47	10,916.53	76.25%
09/30/24	School Readiness Competitive enrollment based	17,760.00	-	17,760.00		12,704.00	5,056.00	71.53%
SUBTOTAL		\$945,850.00	\$0.00	\$945,850.00	\$0.00	\$604,593.86	\$341,256.14	63.92%
06/30/25	Title I	109,560.00	-	109,560.00		44,449.71	65,110.29	40.57%
06/30/25	Title II	16,014.00	-	16,014.00		-	16,014.00	0.00%
06/30/25	IDEA Section 611	252,520.00	-	252,520.00		86,494.33	166,025.67	34.25%
06/30/25	IDEA Section 619	19,775.00	-	19,775.00		2,475.48	17,299.52	12.52%
SUBTOTAL		\$397,869.00	\$0.00	\$397,869.00	\$0.00	\$133,419.52	\$264,449.48	33.53%
GRAND TOTAL		\$1,343,719.00	\$0.00	\$1,343,719.00	\$0.00	\$738,013.38	\$605,705.62	54.92%

2023-2024 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:

Transfer \$25,000.00 from Pupil Service Salary to Contracted Services Special Education – transfer a portion of the unfilled School Psychologist salary to contracted services to cover outsourced testing

Transfer \$8,517.50 from BRS Long Term Sub Salary to Contracted Services Repair Building – transfer a portion of unused long-term substitute to offset building repair overruns

Enrollment by Month

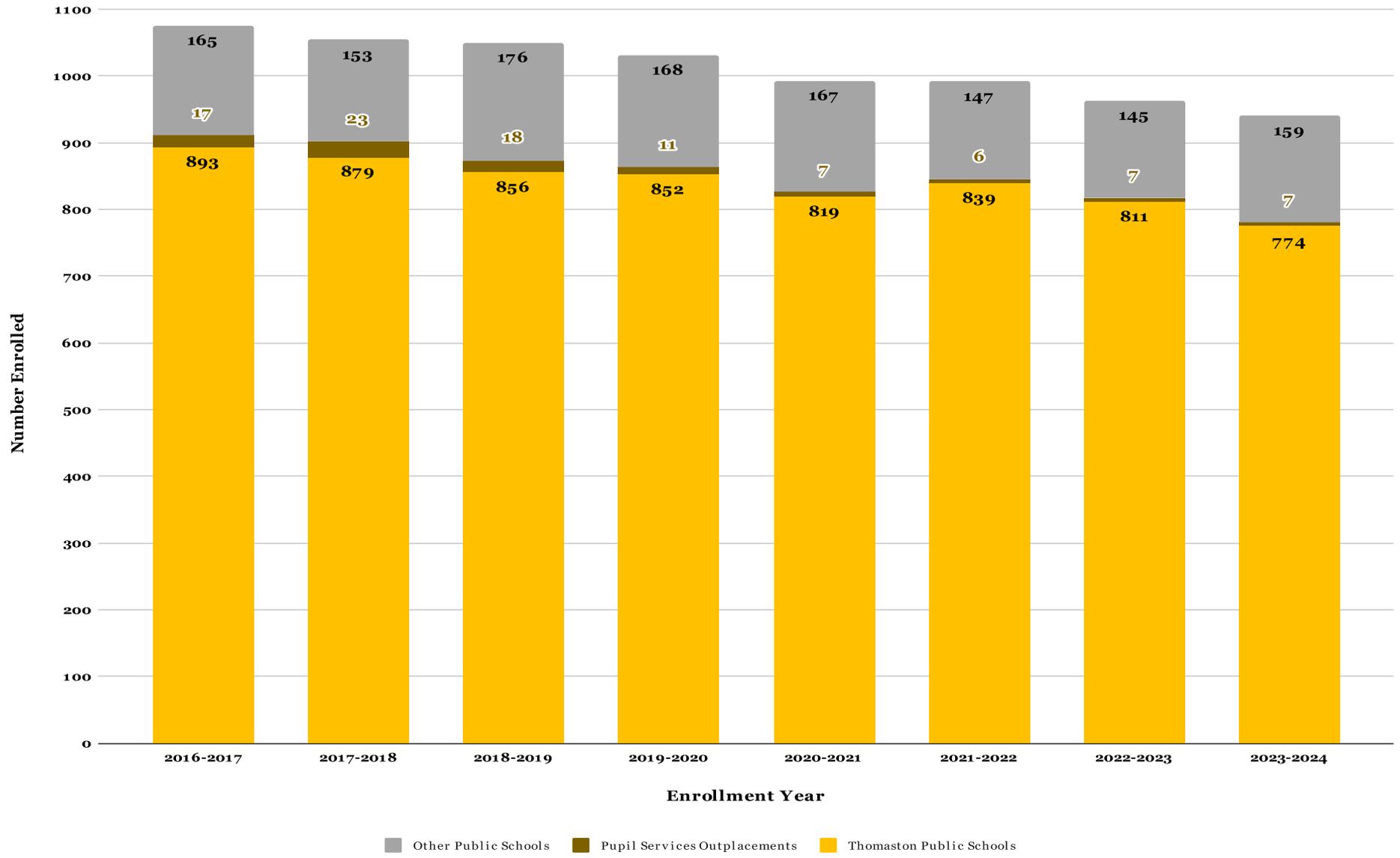
Data as of the First of the Month	2022-2023 Enrollment			2023-2024			5 Year Average Enrollment		
	Thomaston Public Schools	Special Education Outplacements	Other Public Schools	Thomaston Public Schools	Special Education Outplacements	Other Public Schools	Thomaston Public Schools	Special Education Outplacements	Other Public Schools
September	812	8	138	772	7	162	817	8	160
October	807	8	144	771	7	160	819	8	160
November	810	8	145	772	7	159	817	8	158
December	814	8	145	778	7	159	821	8	158
January	815	7	146	776	7	158	820	8	156
February	814	7	146	776	7	156	820	8	156
March	807	7	147				828	7	156
April	809	6	147				830	7	154
May	812	6	146				832	7	156
June	812	6	145				832	7	155
<i>Monthly Average</i>	<i>811</i>	<i>7</i>	<i>145</i>	<i>774</i>	<i>7</i>	<i>159</i>	<i>824</i>	<i>7</i>	<i>157</i>
<i>Total Monthly</i>	<i>963</i>			<i>940</i>			<i>988</i>		

Homeschoolers

Data as of the First of the Month	2022-2023 Homeschoolers	2023-2024 Homeschoolers
September	23	28
October	23	33
November	28	33
December	25	33
January	25	34
February	25	34
March	25	
April	26	
May	26	
June	26	
<i>Total Monthly Average</i>	<i>25</i>	<i>33</i>

Average Annual Enrollment Chart

Thomaston Board of Education



Average Annual Enrollment Data

Average Annual Enrollment								
Location	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Thomaston Public Schools	893	879	856	852	819	839	811	774
Pupil Services Outplacements	17	23	18	11	7	6	7	7
Other Public Schools	165	153	176	168	167	147	145	159
<i>Average Total Enrollment</i>	1076	1054	1050	1031	993	992	963	940

School Information System Report (CSDE Official Count for 2022-2023 School Year)	
Facility Name	Number Reported
Meliora Academy	1
Northwest Village School/Wheeler Clinic	1
Black Rock School	298
Thomaston Center School	190
PATHS	21
Thomaston High School	317
Gengras Center	2
Outplaced Students (approved special education program)	1
<i>Total</i>	831
<i>Total Outplacement Only</i>	5



**Thomaston Public Schools
Thomaston, CT**

2023-24 Special Education Trend Report

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New England School Development Council

28 Lord Road, Marlborough, MA 01752 Tel: 508-481-9444 www.nesdec.org

6 data points

Special Education Trend Report for 2023-24

Thomaston, CT

Attached is the NESDEC *Special Education Trend Report* for your school district. We appreciate your participation in the *Special Education Trend Report* and look forward to providing this information regarding your district's Special Education services in future years.

Available free of charge exclusively to NESDEC affiliates on an annual basis, the *Special Education Trend Report* is a planning and decision-making tool for Superintendents and other school district leaders. The *Report* is designed to serve as a straightforward gauge of Special Education service delivery, staffing and expenditure levels.

Tips for using the *Special Education Trend Report*:

Check for Accuracy: The *Special Education Trend Report* tables, charts and graphs are developed using data and information provided by your school district. Check to see that the data used to generate the *Special Education Trend Report* has been accurately reported to NESDEC and/or accurately transferred from the data submission form submitted by your district. If you suspect inaccuracies, please notify NESDEC immediately so we can resolve any issues. Some districts report data as of October 1; others as of December or January. The date for your district is noted on the report. Please note that the data for 2023-24 is estimated (indicated by an "e"), since at the time of the report the academic year had not yet been completed. This estimated data can be updated when the data submission forms for 2024-25 are sent out to districts.

Total Number of IEP's: While the total number of district IEP's may vary from year to year, large year-to-year fluctuations might warrant further investigation. Could the increase or decrease be the result of a change in programs, procedures, personnel or budget? Could the change be attributable to changes in demographics? Is the change due to an anomaly that will likely even out in the future?

Total General Education and Special Education Expenditures (excluding fringe benefits): As one might expect, depending upon the economic climate, total district expenditures can be expected to go up or down from year to year. It is not unusual for general education expenditures and special education expenditures to trend fairly closely to one another. However, if general education expenditures are flat or declining while special education expenditures are rising (or vice-versa), it might be prudent to investigate in order to be able to explain the phenomenon and estimate the long-term trend.

Special Education Expenditures as a % of Total District Expenditures: Special Education expenditures expressed as a percentage of total district expenditures can be calculated in various ways. The *Special Education Trend Report* uses district-provided data excluding fringe benefits (i.e., employee health insurance). The percent of the total expenditures attributed to special education (sometimes referred to as “Direct Special Education Costs”) can vary from state to state. In order to compare local special education expenditures to the “average” special education expenditures derived by the state, school leaders are encouraged to check with their state education agency.

Outside Special Education Placements and Collaborative Placements: Many school districts provide services for lower incidence special education students through outside placements or through collaboratives, cooperatives or consortiums. Depending upon the required level of service, the cost of both collaborative and outside placements can be many times the average cost of a general education student. It is useful to know the reason(s) behind an upward or downward trend in outside placement and/or collaborative expenditures. Collaborative placements are generally viewed as a way to offer high quality, cost-effective services to lower incidence children. On an average per pupil basis, outside placement expenditures tend to be higher than collaborative placements. If this is not borne out by your *Special Education Trend Report*, you might wish to explore the reason(s) why.

Collaborative and Outside Placement Expenditures as a % of Total Special Education Expenditures (excluding fringe benefits): The cost of collaborative and outside placements as a percent of total special education expenditures can be used to examine how the district is serving low incidence special education students. While these costs can vary widely from district to district, it may be worth exploring the possibility that some children in outside placements could receive comparable high-quality services in a less costly existing, or newly created, collaborative setting.

Number of IEP’s per Special Education Paraprofessional and/or Teacher Assistant: School districts work very hard to keep special education identified students in the least restrictive educational setting. Assigning paraprofessionals or teacher assistants to classes where students need additional help and support is a common strategy for keeping students in the “mainstream”. To what extent paraprofessionals and assistants impact special education costs is an important consideration as leaders organize special education service-delivery. The typical range for this indicator appears to be 5 to 8 IEP’s per special education paraprofessional/teacher assistant.

Collaborative/Consortium Membership

According to the information submitted to NESDEC, your school district is not a member of any consortiums or collaboratives.

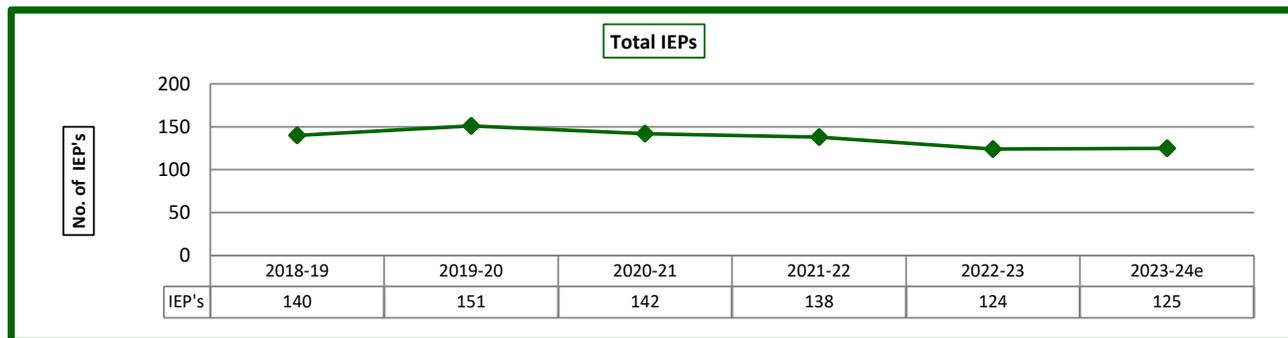
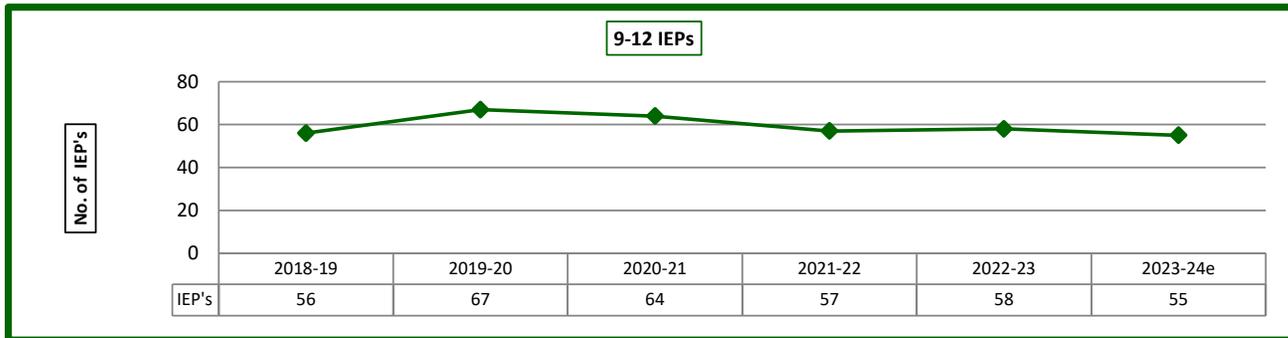
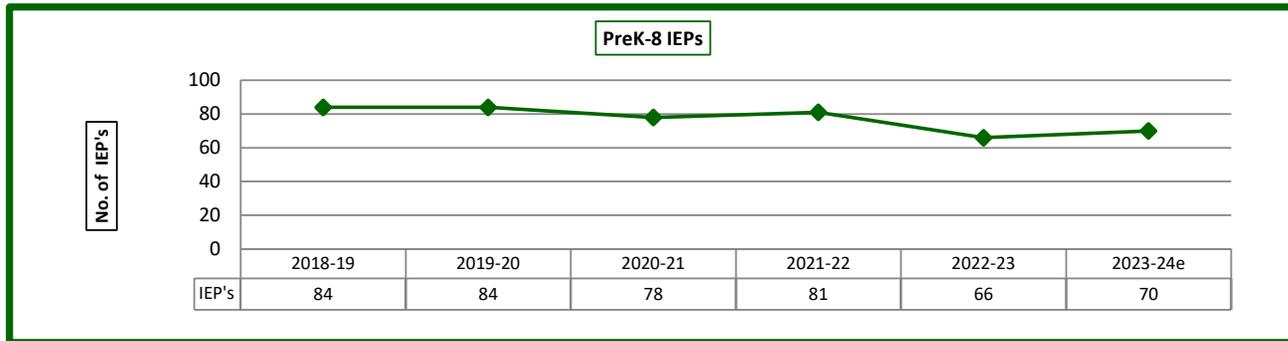
Final Notes Regarding Your District’s *Special Education Trend Report*:

Your *Special Education Trend Report* is based upon October 1 information.

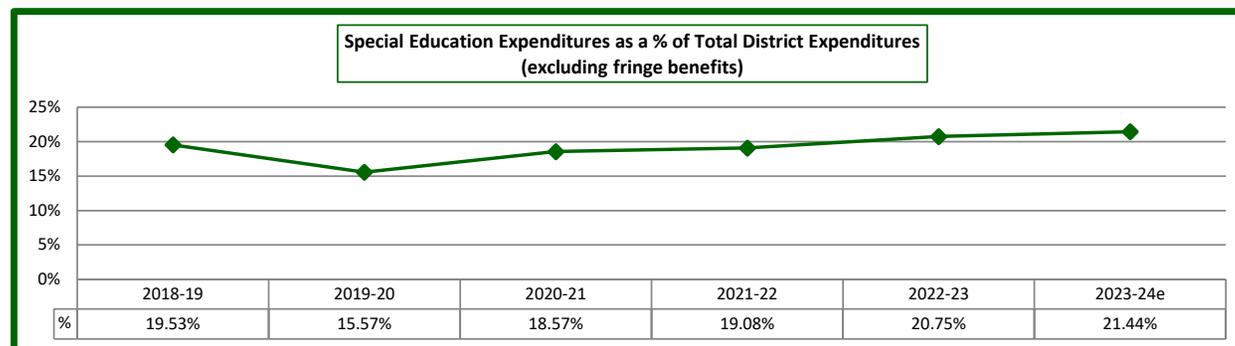
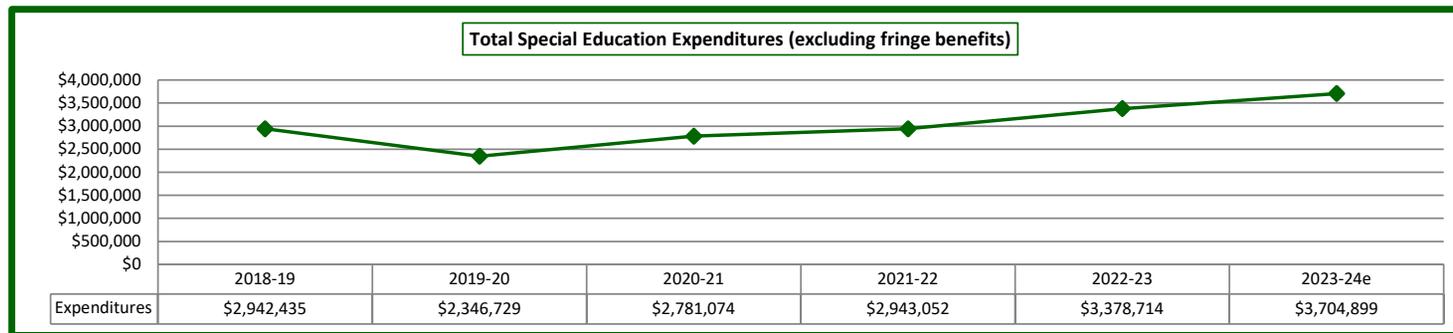
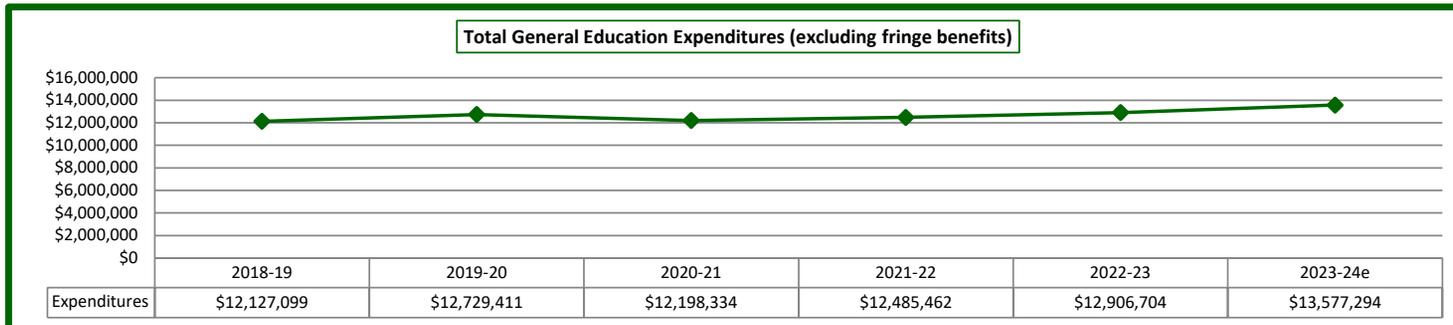
Your district’s *Report* is generated based upon Six data points; that is, the change over Five years.

A comments section can be found at the end of the report.

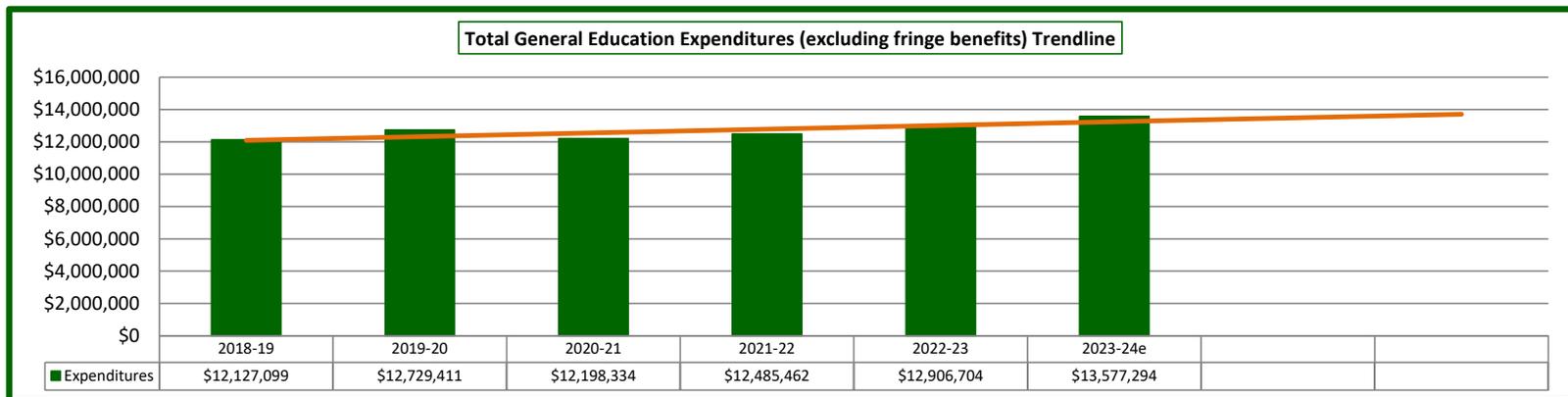
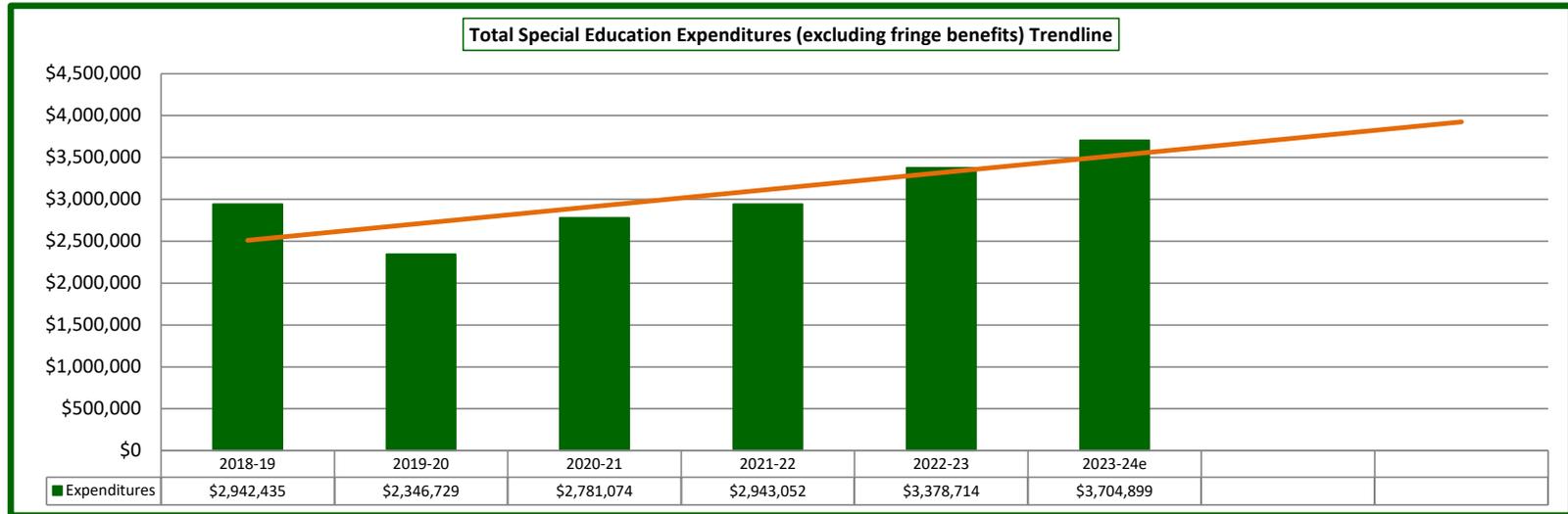
Number of Students on IEP



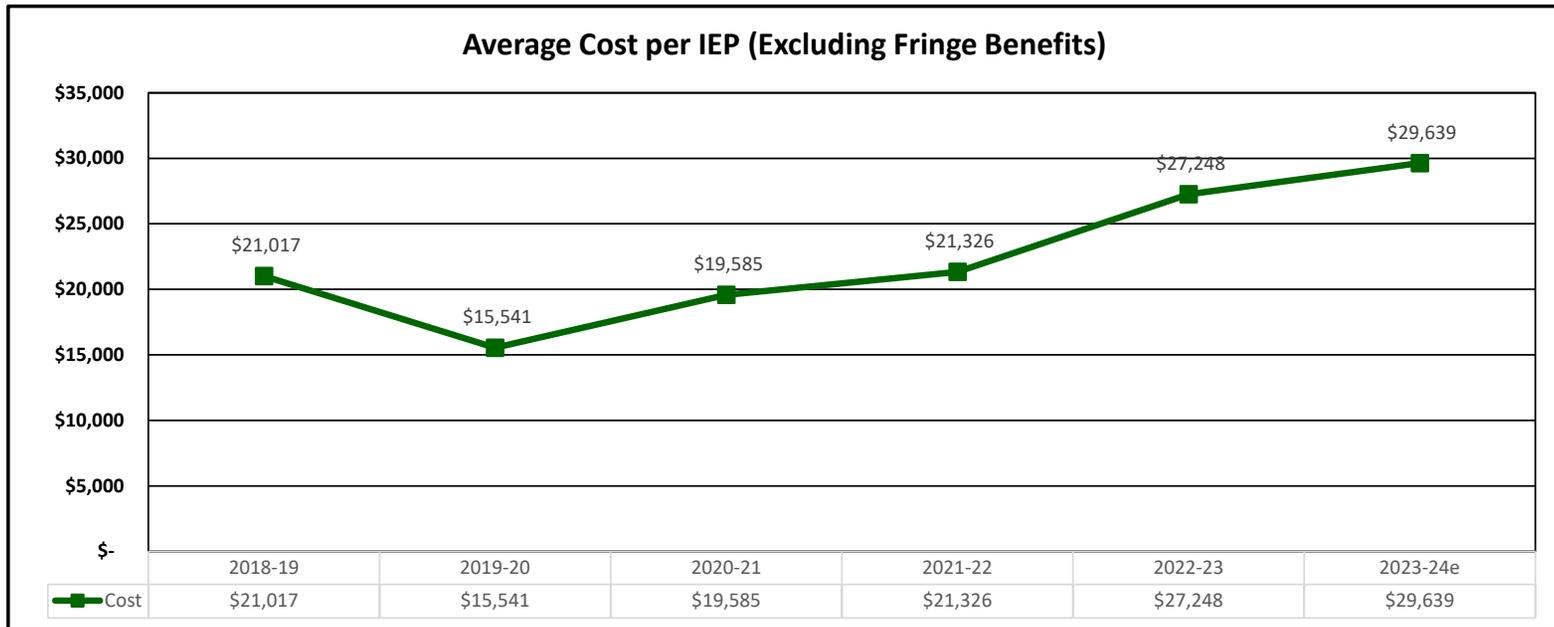
General and Special Education Expenditures



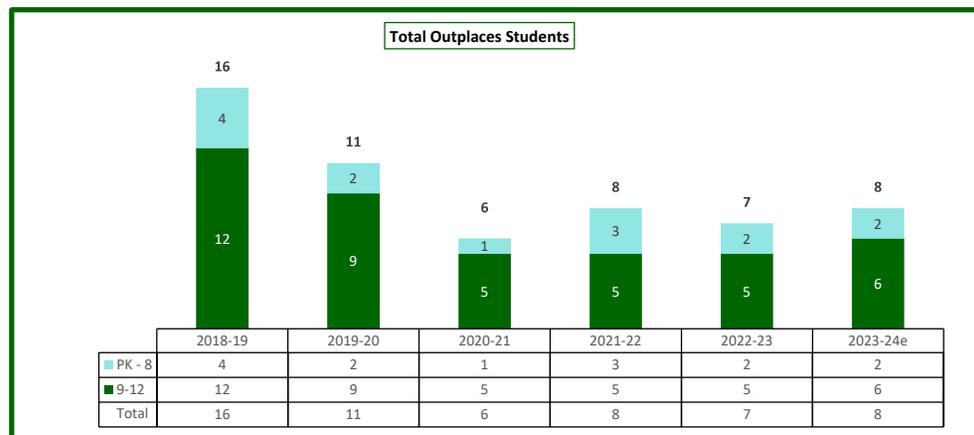
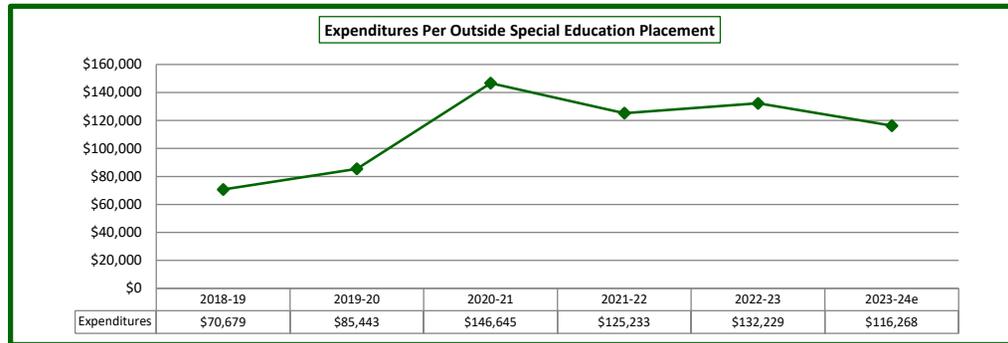
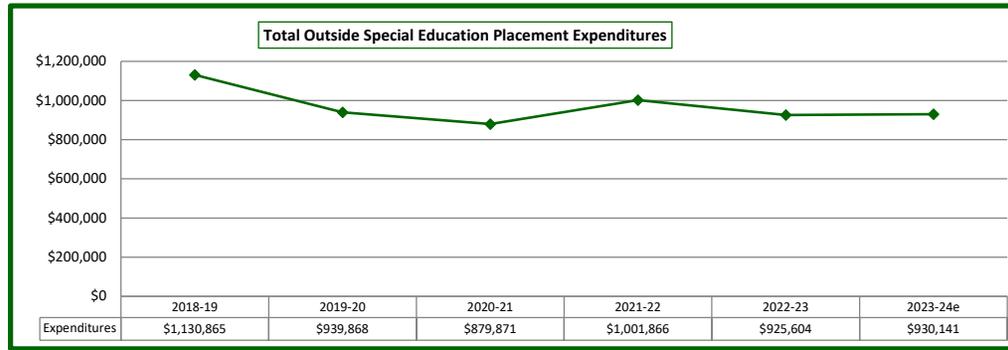
General and Special Education Expenditures Trendline



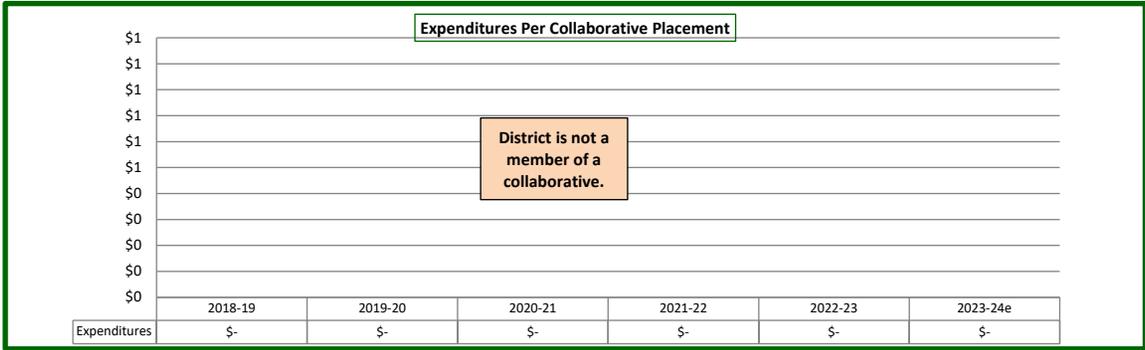
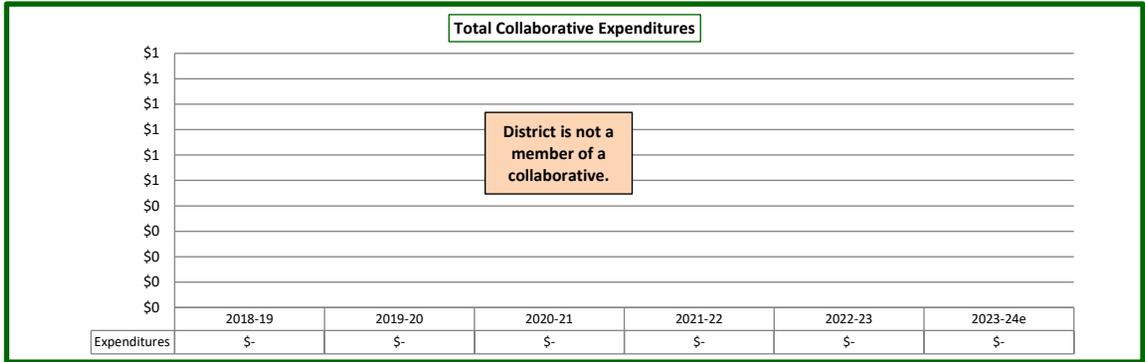
Average Cost per IEP



Outside Placements



Collaborative Placement

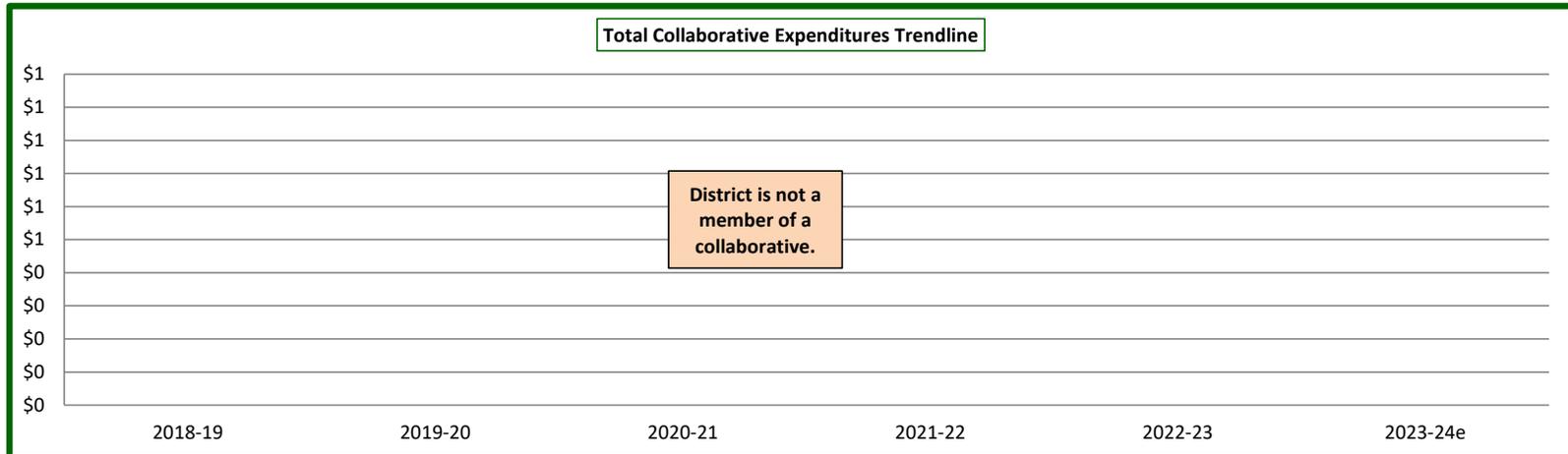
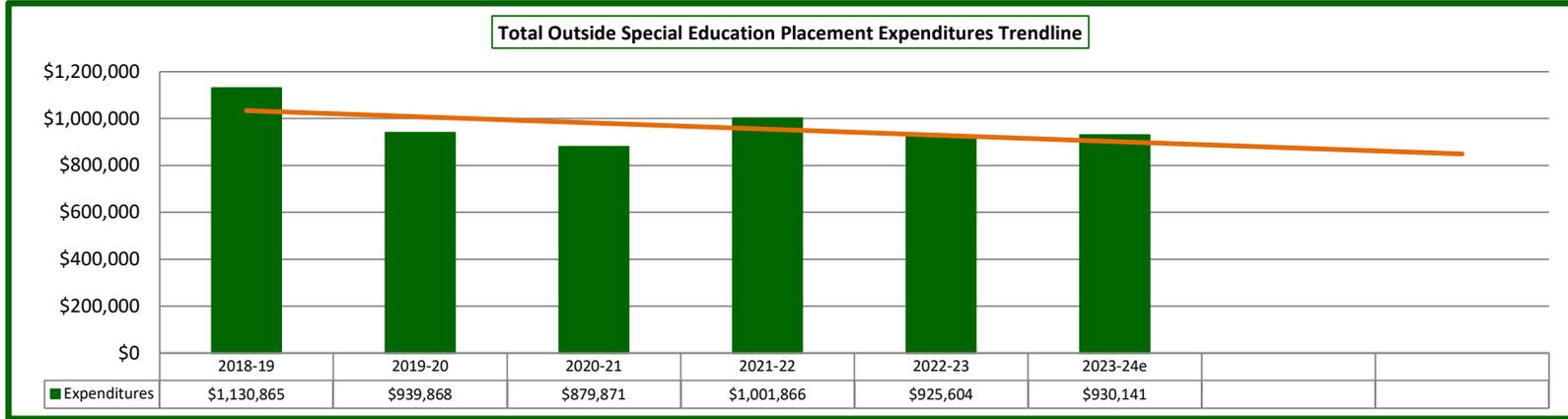


Total Collaborative Students

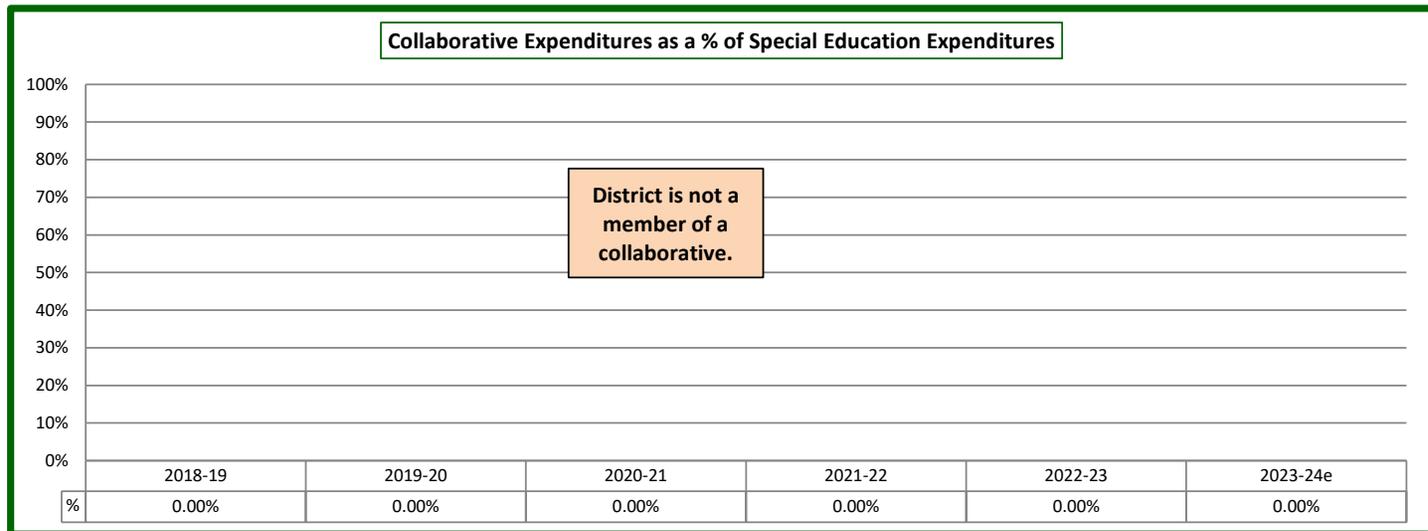
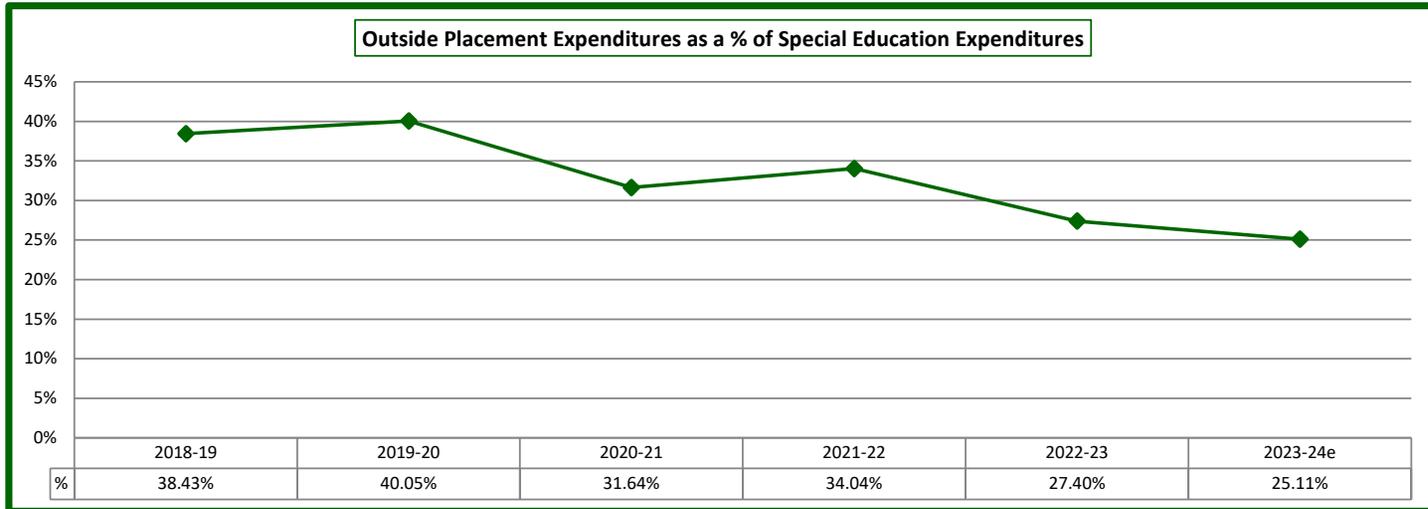
District is not a member of a collaborative.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24e
PK - 8	0	0	0	0	0	0
9-12	0	0	0	0	0	0
Total	0	0	0	0	0	0

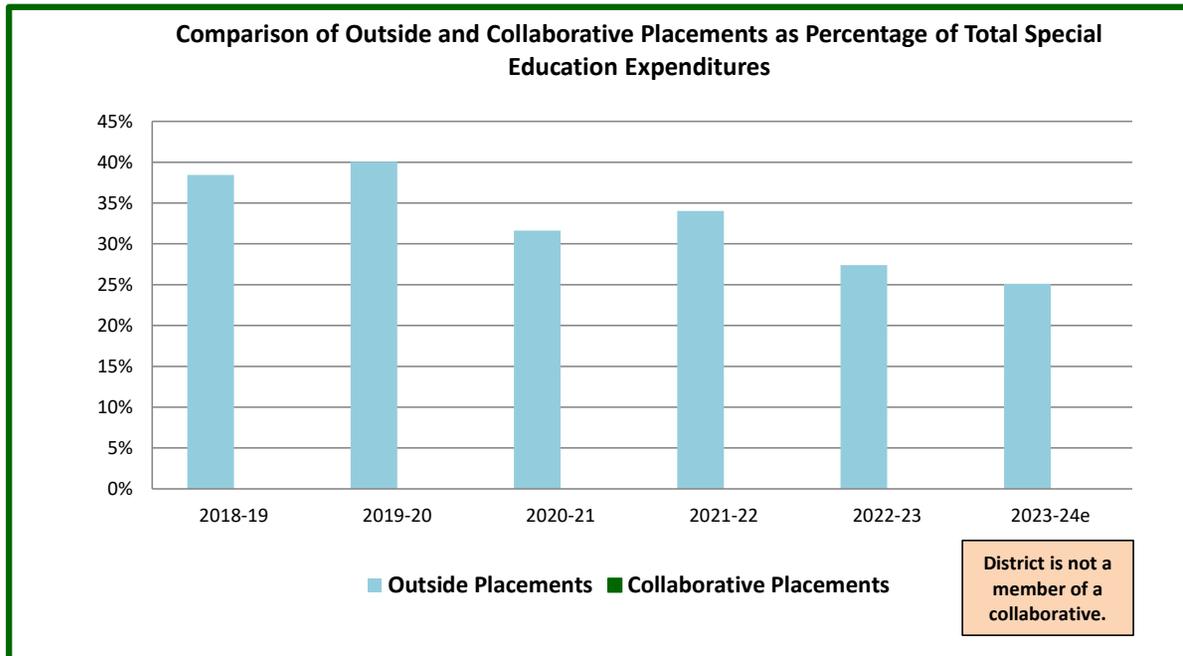
Outside Education and Collaborative Expenditures



Percentage of Special Education Expenditures



Comparison Outside and Collaborative Placements



Special Education Support Staff

Number of Special Education Para/Assistants										
<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24e</u>
N/A	N/A	N/A	N/A	N/A	34.00	35.00	32.00	34.00	34.00	31.00

Number of IEP's Per Para/Assistant										
<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24e</u>
N/A	N/A	N/A	N/A	N/A	4.12	4.31	4.44	4.06	3.65	4.03
Typical Range = 5-8										

Current 5 Year Look Back

Comments Regarding The Previous 4 School Years*

1) The district's estimated <u>number of IEP's for the current year:</u>	125.0
1a) The district's average number of IEPs over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	138.8
1b) The difference between the current year's estimated number of IEP's and the MOST RECENT 5 YEARS' AVERAGE:	-13.8
2) The district's estimated <u>General Education expenditures for the current year:</u>	\$13,577,294
2a) The district's average* annual expenditures for Gen. Ed. over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	\$12,579,978
2b) The difference between the current year's estimated Gen. Ed. expenditures and the 5-YEAR AVERAGE:	\$997,316
2c) The difference between the current year's estimated Gen. Ed. expenditures and the 5-YEAR AVERAGE, EXPRESSED AS A %:	7.93%
3) The district's estimated <u>Special Education expenditures for the current year:</u>	\$3,704,899
3a) The district's average* annual expenditures for Special Ed. over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	\$2,862,392
3b) The difference between the current year's estimated Special Ed. expenditures and the 5-YEAR AVERAGE	\$842,507
3c) The difference between the current year's estimated Special Ed. expenditures and the 5-YEAR AVERAGE, EXPRESSED AS A %:	29.43%
4) The district's estimated <u>Outside Placement expenditures for the current year:</u>	\$930,141
4a) The district's average* annual expenditures for Outside Placements over the MOST RECENT 5-YEAR PERIOD (excluding current year estimate):	\$936,802
4b) The difference between the current year's estimated Outside Placement expenditures and the 5-YEAR average:	-\$6,661
4c) The difference between the current year's estimated Outside Placement expenditures and the 5-YEAR AVERAGE, EXPRESSED AS A %:	-0.71%

***NOTE: Averages do not include current year estimates.**

6 Year Look Back

Comments Regarding The Previous 5 Years*

Base Year: 2018-19

1) The district's estimated <u>number of IEP's</u> for the current year:	125.0
1a) The district's average* number of IEP's FOR ALL PREVIOUS YEARS:	139.0
1b) The difference between the current year's estimated number of IEP's and the PREVIOUS YEARS' AVERAGE:	-14.0
2) The district's estimated <u>General Education expenditures</u> for the current year:	\$13,577,294
2a) The district's average* annual expenditure level for General Education FOR ALL PREVIOUS YEARS:	\$12,489,402
2b) The difference between the current year's estimated General Education expenditure level and the PREVIOUS YEARS' AVERAGE:	\$1,087,892
2c) The difference between the current year's estimated Gen. Ed. expenditure level and the PREVIOUS YEARS' AVERAGE, EXPRESSED AS A %:	8.71%
3) The district's estimated <u>Special Education expenditures</u> for the current year:	\$3,704,899
3a) The district's average* annual expenditure level for Special Education FOR ALL PREVIOUS YEARS:	\$2,878,401
3b) The difference between the current year's estimated Special Education expenditure level and the PREVIOUS YEARS' AVERAGE:	\$826,498
3c) The difference between the current year's estimated Special Ed. expenditure level and the PREVIOUS YEARS' AVERAGE, EXPRESSED AS A %:	28.71%
4) The district's estimated <u>Outside Placement expenditures</u> for the current year:	\$930,141
4a) The district's average* annual expenditure level for Outside Placements FOR ALL PREVIOUS YEARS:	\$975,615
4b) The difference between the current year's estimated Outside Placement expenditure level and the PREVIOUS YEARS' AVERAGE:	-\$45,474
4c) The difference between the current year's estimated outplacement expenditure level and the average, EXPRESSED AS A %:	-4.66%

***NOTE: Averages do not include current year estimates.**