

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

May 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 \$4.15 a gallon for diesel and \$4.20 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 \$83,000 to the 2022-2023 budget. **Vote to adjust to the oil and diesel fuel per gallon strike prices for the 2022-2023 fiscal year from \$2.75 per gallon for oil and \$2.85 per gallon for diesel to prices recommended by Todd Bendtsen, Business Manager, during the June 13, 2022 Regular Meeting.**

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.

IDEA Grant: Included for your review is the IDEA Grant Application.

SBCH settlement Report: Included for your review is the SBCH year-end settlement report.

District Budget Report from CAPSS: Included for your review is a summary of District Budget Reports from CAPSS.

Special Education Stipend Grant: Included for your review is the Special Education Stipend Grant Application.

Vote to accept/approve the school meal prices as follows: Breakfast - Districtwide: \$2.00; Lunch - Black Rock School: \$3.15; Lunch - Thomaston Center School: \$3.50; Lunch -Thomaston High School: \$3.65.

Budget Reductions: The following are the budget reductions that are needed because of the Board of Finance \$252,000 budget reduction and shift of the server purchase to the Town Capital account. **Vote to accept/approve the 2022-2023 Operating Budget Reduction of \$252,000 by the Thomaston Board of Finance, changing the 2022-2023 Operating Budget from \$16,183,434 to \$15,931,434.**

AMOUNT	ACCOUNT #	LOCATION	DISCRIPTION
-59,390	1-00-01454-01-6110-560	District	Tuition Chase Magnet School
-48,354	1-00-00204-02-1000-111	Center	Grade 6 Teacher
-24,623	1-00-00820-01-2300-200	District	Health Benefits
-105,013	1-00-00732-10-2600-739	Technology	Servers
-1,520	1-00-01240-03-1000-730	Black Rock	Walkie-Talkies
-1,000	1-00-01241-04-1000-739	high School	pallet fork
-12,100	1-00-00732-04-2600-739	high School	Mower

Healthy Food Certification Resolutions: Below are three Resolutions for Board approval that are required by the State of Connecticut.

Resolution 1: Healthy Food Option: Pursuant to C.G.S. Section 10-215f, the board of education or governing authority certifies that all food items offered for sale to students in the schools under its jurisdiction, and not exempted from the Connecticut Nutrition Standards published by the Connecticut State Department of Education, will comply with the Connecticut Nutrition Standards during the period of July 1, 2022, through June 30, 2023. This certification shall include all food offered for sale to students separately from reimbursable meals at all times and from all sources, including but not limited to, school stores, vending machines, school cafeterias, and any fundraising activities on school premises sponsored by the school or by non-school organizations and groups.

Resolution 2: Food Exemptions: for Exemption for Food Items: The board of education or governing authority will allow the sale to students of food items that do not meet the Connecticut Nutrition Standards provided that the following conditions are met: 1) the sale is in connection with an event occurring after the end of the regular school day or on the weekend; 2) the sale is at the location of the event; and 3) the food items are not sold from a vending machine or school store. An “event” is an occurrence that involves more than just a regularly scheduled practice, meeting, or extracurricular activity. For example, soccer games, school plays, and interscholastic debates are events but soccer practices, play rehearsals, and debate team meetings are not. The “regular school day” is the period from midnight before to 30 minutes after the end of the official school day. “Location” means where the event is being held.

Resolution 3: Beverage Exemptions: The board of education will allow the sale to students of beverages not listed in Section 10-221q of the Connecticut General Statutes provided that the following conditions are met: 1) the sale is in connection with an event occurring after the end of the regular school day or on the weekend; 2) the sale is at the location of the event; and 3) the beverages are not sold from a vending machine or school store. An “event” is an occurrence that involves more than just a regularly scheduled practice, meeting or extracurricular activity. The “school day” is the period from midnight before to 30 minutes after the end of the official school day. “Location” means where the event is being held, and must be the same place as the beverage sales.

2021-2022 Budget Table without Encumbrances

The 2021-2022 Budget Table with Encumbrances shows the budget expended **85.57%**. Last year at this time, we were 84.92%. Expenditures for May are \$1,312,081.39.

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	\$5,627,333.29	79.42%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00	\$1,627,183.98	94.40%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00	\$2,169,647.62	87.08%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5377.22)	\$884,678.78	\$807,697.27	91.30%
400 PROPERTY SERVICE	\$615,889.00	\$7808.14	\$623,697.14	\$564,061.90	90.44%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00	\$746,185.71	90.08%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00	\$332,076.97	85.93%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00	\$495,908.99	165.26%
590 OTHER PURCHASED SERVICE	\$179,530.00	(\$11670.00)	\$167,860.00	\$109,922.31	65.48%
611 INSTRUCTIONAL SUPPLIES	\$246,603.00	\$9726.74	\$256,329.74	\$222,896.67	86.96%
641 TEXTBOOKS	\$64,558.00	\$1632.98	\$66,190.98	\$65,089.56	98.34%
642 LIBRARY BOOKS & PER	\$12,804.00	(\$3689.80)	\$9,114.20	\$7,802.23	85.61%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$16030.32)	\$161,357.68	\$152,249.82	94.36%
730 INSTRUCT EQUIPMENT	\$13,381.00	(\$1332.10)	\$12,048.90	\$20,964.71	174.00%
735 TECHNOLOGY SOFTWARE	\$29,127.00		\$29,127.00	\$32,230.25	110.65%
739 OTHER EQUIPMENT	\$196,315.00	\$19244.80	\$215,559.80	\$63,777.69	29.59%
890 OTHER OBJECTS	\$183,008.00	\$3286.78	\$186,294.78	\$156,782.58	84.16%
TOTAL:	\$15,428,514.00	\$0.00	\$15,428,514.00	\$13,201,922.55	85.57%

2021-2022 Budget Table with Encumbrances

The 2021-2022 Budget Table with encumbrances shows the budget expended at **90.59 %**. Last year at this time, we were 88.57%

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		\$5,627,333.29	79.42%
112 NON-CERTIFIED PERSONNEL	\$1,723,769.00		\$1,723,769.00		\$1,627,183.98	94.40%
200 EMPLOYEE BENEFITS	\$2,491,422.00		\$2,491,422.00		\$2,169,647.62	87.08%
300 OTHER PROF TECH SERVICE	\$890,056.00	(\$5377.22)	\$884,678.78	\$22,481.78	\$807,697.27	93.84%
400 PROPERTY SERVICE	\$615,889.00	\$7808.14	\$623,697.14	\$135,072.03	\$564,061.90	112.10%
510 PUPIL TRANSPORTATION	\$828,372.00		\$828,372.00	\$87,499.65	\$746,185.71	100.64%
521 LIABILITY INSURANCE	\$345.00		\$345.00		\$111.00	32.17%
560 TUITION	\$386,459.00		\$386,459.00	\$64,877.59	\$332,076.97	102.72%
563 SPECIAL EDU NON PUBLIC	\$300,074.00		\$300,074.00	\$194,300.02	\$495,908.99	230.01%
590 OTHER PURCHASED SERVICE	\$179,530.00	(\$11670.00)	\$167,860.00	\$3,609.18	\$109,922.31	67.63%
611 INSTRUCTIONAL SUPPLIES	\$246,603.00	\$9726.74	\$256,329.74	\$10,198.41	\$222,896.67	90.94%
641 TEXTBOOKS	\$64,558.00	\$1632.98	\$66,190.98	523.30	\$65,089.56	99.13%
642 LIBRARY BOOKS & PER	\$12,804.00	(\$3689.80)	\$9,114.20	291.88	\$7,802.23	88.81%
690 OTHER SUPPLIES & MATER	\$177,388.00	(\$16030.32)	\$161,357.68	\$65,098.68	\$152,249.82	134.70%
730 INSTRUCT EQUIPMENT	\$13,381.00	(\$1332.10)	\$12,048.90	\$0.00	\$20,964.71	174.00%
735 TECHNOLOGY SOFTWARE	\$29,127.00		\$29,127.00	\$7,462.00	\$32,230.25	136.27%
739 OTHER EQUIPMENT	\$196,315.00	\$19244.80	\$215,559.80	\$105,988.75	\$63,777.69	78.76%
890 OTHER OBJECTS	\$183,008.00	\$3286.78	\$186,294.78	\$77592.06	\$156,782.58	125.81%
TOTAL:	15,428,514.00	\$0.00	\$15,428,514.00	\$774,995.33	\$13,201,922.55	90.59%

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	\$219.79	5.66%
22-Jun	School Readiness	\$149,940.00	\$0.00	\$149,940.00	\$127,997.63	85.37%
22-Jun	Title I	\$5,995.02	\$0.00	\$5,995.02	\$4,691.65	78.26%
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	\$53,987.00	74.71%
22-Jun	IDEA Section 611	\$55,913.79	\$0.00	\$55,913.79	\$40,039.38	71.61%
22-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$60,936.67	81.25%
22-Jun	Smart Start Recovery Capital	\$50,000.00	\$0.00	\$50,000.00	\$25,615.75	51.23%
22-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$56,047.53	74.73%
SUBTOTAL		\$507,425.40	\$0.00	\$507,425.40	\$378,964.23	74.68%
23-Jun	IDEA Section 611	\$240,083.00	\$0.00	\$240,083.00	\$184,572.09	76.88%
23-Jun	ARP ESSER	\$709,328.00	\$0.00	\$709,328.00	\$124,817.05	17.60%
23-Jun	IDEA Section 619	\$18,916.00	\$0.00	\$18,916.00	\$13,856.47	73.25%
SUBTOTAL		\$968,327.00	\$0.00	\$968,327.00	\$323,245.61	33.38%
GRAND TOTAL		\$1,475,752.40	\$0.00	\$1,475,752.40	\$702,209.84	47.58%

2021-2022 Projection

The 2021-2022 budget projection shows \$1,744 surplus. 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 use of electricity rates and increase in usage because of COVID. The Certified Wage account is showing a surplus because of higher than usual staff turnover and hiring replacement teachers at a lower cost.

Thomaston Public Schools

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year End Balance
111	Certified Personnel Wages	\$ 7,089,414	\$ (3,600)	\$ 5,627,333		\$ 1,458,481	\$ 1,307,011	151,470
112	Non-Certified Personnel Wages	1,723,769		\$ 1,627,184	-	\$ 96,585	\$ 120,016	(23,431)
	Subtotal Wages	\$ 8,813,183	\$ (3,600)	\$ 7,254,517	-	\$ 1,555,066	\$ 1,427,027	\$ 128,039
28747								
200	Employee Benefits	2,491,422		2,169,648		\$ 321,774	\$ 193,257	128,517
	Subtotal Personnel Expense	\$ 11,304,605	\$ (3,600)	\$ 9,424,165	-	\$ 1,876,840	\$ 1,620,284	\$ 256,556
300	Othr Prof Technical Services	\$ 890,401	\$ (5,432)	\$ 807,697	\$ 22,482	54,790	\$ (1,758)	56,548
400	Property Services	615,889	7,499	\$ 564,062	135,072	(75,746)	\$ 77,410	(153,156)
510	Pupil Transportation	828,372		\$ 746,186	87,499	(5,313)	\$ 102,941	(108,254)
560	Tuition	386,459		332,077	64,878	(10,496)	\$ 5,000	(15,496)
563	Special Ed Non Public Tuition	300,074		495,909	194,300	(390,135)	\$ (417,000)	26,865
5XX	Other Purchased Services	179,530	(4,200)	110,033	3,609	61,688	\$ 8,500	53,188
6XX	Supplies	501,353	(10,576)	448,039	76,112	(33,374)	\$ 6,800	(40,174)
7XX	Equipment & Capital	238,823	12,388	116,972	113,451	20,788	\$ 46,181	(25,393)
8XX	Dues & Fees & Other Objects	183,008	926	156,783	77,592	(50,441)	\$ (1,500)	(48,941)
	Subtotal Non-Personnel Expense	\$ 4,123,909	\$ 605	\$ 3,777,757	\$ 774,995	\$ (428,239)	\$ (173,426)	\$ (254,813)
TOTAL FY2022								
		\$ 15,428,514	\$ (2,995)	\$ 13,201,922	\$ 774,995	\$ 1,448,602	\$ 1,446,858	\$ 1,744

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.”

May Transfers: There are no transfer requests for May.

LISTS OF COVID RELATED COSTS FOR FISCAL YEAR 2020-2021 & 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 Recomm,
	\$ 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
	\$ 124,817.00	ARP ESSER Salaries
	\$ 860,007.97	TOTAL

NOTE: These costs are all covered by the ESSER and CRF Grants from the State of CT.