

Thomaston Board of Education
Business and Financial Report

June 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.

Non-Lapsing Account: We currently have a balance in the Non-Lapsing account of \$126,798.46.

Oil Tank Removal State Application: Our applications for the removal of our oil tanks was ben denied and we will have to submit another application. The reason given by the State is that the town did not authorize or acknowledge the full amount of the project in their Town Resolution authorizing the projects. The difference was the engineering costs that were included in the application and were going to be paid out of the non-lapsing account. The town has to approve or acknowledge the full amount and then we have to file a new application.

Advanced Physical Therapy Contract: Included for your review is a contract with Advanced Physical Therapy for Sports Medicine for 2023-2024.

Twin Lakes Contract: Included for your review is a contract with Twin Lakes Consulting for a Payroll Specialist for 2023-2024.

BramJam Web Services Contract: Included for your review is a contract with BramJam Web Services for our Thomaston Public School's website for a period of July 1, 2023 – June 30, 2025.

2022-2023 Budget Table without Encumbrances

The 2022-2023 Budget Table without Encumbrances shows the budget expended **97.75%**. Last year at this time the budget was 94.89% expended. Expenditures for June for the 2022-2023 fiscal are \$1,768,421.31.

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	\$7,489,259.94	101.56%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00	\$1,832,384.75	106.32%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00	\$2,553,577.04	91.58%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2456.37)	\$810,820.63	\$775,455.33	95.64%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$627,376.20	96.34%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$832,622.54	107.14%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$314,729.66	74.37%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$188,242.74	84.21%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$118,900.87	77.78%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3176.06)	\$259,467.94	\$229,876.17	88.60%
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	\$150,028.29	78.53%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00	\$106,361.26	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	\$147,348.83	86.43%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$112,745.80	48.11%
TOTAL:	\$15,931,434.00	\$0.00	\$15,931,434.00	\$15,572,477.27	97.75%

2022-2023 Budget Table with Encumbrances

The 2022-2023 Budget Table with encumbrances shows the budget expended at **100.04%**. Last year at this time the budget was **97.88%** 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		\$7,489,259.94	101.56%
112 NON-CERTIFIED PERSONNEL	\$1,723,515.00		\$1,723,515.00		\$1,832,384.75	106.32%
200 EMPLOYEE BENEFITS	\$2,788,447.00		\$2,788,447.00		\$2,553,577.04	91.58%
300 OTHER PROF TECH SERVICE	\$813,277.00	(\$2456.37)	\$810,820.63	\$4,516.12	\$775,455.33	96.20%
400 PROPERTY SERVICE	\$633,193.00	\$18010.00	\$651,203.00	\$188,192.18	\$627,376.20	125.24%
510 PUPIL TRANSPORTATION	\$777,123.00		\$777,123.00	\$47,845.00	\$832,622.54	113.30%
521 LIABILITY INSURANCE	\$345.00		\$345.00	\$0.00	\$0.00	0.00%
560 TUITION	\$423,222.00		\$423,222.00	\$26,903.45	\$314,729.66	80.72%
563 SPECIAL EDU NON PUBLIC	\$223,527.00		\$223,527.00	\$64,235.00	\$188,242.74	112.95%
590 OTHER PURCHASED SERVICE	\$154,266.00	(\$1400.00)	\$152,866.00	\$0.00	\$118,900.87	77.78%
611 INSTRUCTIONAL SUPPLIES	\$262,644.00	(\$3176.06)	\$259,467.94	\$6,552.85	\$229,876.17	91.12%
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	159.99	\$6,000.81	64.81%
690 OTHER SUPPLIES & MATER	\$198,090.00	(\$7050.00)	\$191,040.00	\$4,589.32	\$150,028.29	80.93%
730 INSTRUCT EQUIPMENT	\$59,964.00	\$1731.00	\$61,695.00		\$106,361.26	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	\$16,224.28	\$147,348.83	95.95%
890 OTHER OBJECTS	\$234,835.00	(\$508.54)	\$234,326.46	\$5526.96	\$112,745.80	50.47%
TOTAL:	15,931,434.00	\$0.00	\$15,931,434.00	\$364,745.15	\$15,572,477.27	100.04%

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	\$127,148.21	73.38%
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	\$295.00	100.00%
23-Jun	IDEA Section 611	\$5,630.52	\$0.00	\$5,630.52	\$4,845.89	86.06%
23-Jun	Smart Start Operations	\$75,000.00	\$0.00	\$75,000.00	\$74,553.62	99.40%
23-Jun	ARP IDEA 619	\$3,624.00	\$0.00	\$3,624.00	\$2,628.22	72.52%
23-Jun	ARP IDEA 611	\$14,083.41	\$0.00	\$14,083.41	\$8,236.97	58.49%
23-Jun	IDEA Section 619	\$695.07	\$0.00	\$695.07	\$695.07	100.00%
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	\$4,523.60	69.59%
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	\$9,997.15	99.56%
23-Jun	Smart Start Recovery Operations	\$75,000.00	\$0.00	\$75,000.00	\$74,999.92	100.00%
SUBTOTAL		\$384,317.46	\$0.00	\$384,317.46	\$327,596.73	85.24%
24-Jun	ESSER II	\$18,279.89	\$0.00	\$18,279.89	\$18,279.89	100.00%
24-Jun	IDEA Section 611	\$246,211.00	\$0.00	\$246,211.00	\$244,746.21	99.41%
24-Jun	Title I	\$105,355.00	\$0.00	\$105,355.00	\$102,130.01	96.94%
24-Jun	ARP ESSER	\$386,689.63	\$0.00	\$386,689.63	\$386,669.66	99.99%
24-Jun	IDEA Section 619	\$19,171.00	\$0.00	\$19,171.00	\$17,734.43	92.51%
24-Jun	Title IIA	\$17,349.00	\$0.00	\$17,349.00	\$17,349.00	100.00%
SUBTOTAL		\$793,055.52	\$0.00	\$793,055.52	\$786,909.20	99.22%
GRAND TOTAL		\$1,177,372.98	\$0.00	\$1,177,372.98	\$1,114,505.93	94.66%

2022-2023 Projection

The 2022-2023 budget projection shows \$47,274 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 and the pending asbestos abatement project.

Object	Description	Adopted Budget	Transfers	Expended to Date	Encumbered	Balance	Projection	Projected Year-End Balance
111	Certified Personnel Wages	\$ 7,373,880		\$ 7,489,260		\$ (115,380)	\$ (37,646)	\$ (77,734)
112	Non-Certified Personnel Wages	1,723,515		1,832,385	-	(108,870)	(3,351)	(105,519)
	Subtotal Wages	\$ 9,097,395	\$ -	\$ 9,321,645	\$ -	\$ (224,250)	\$ (40,997)	\$ (183,253)
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200	Employee Benefits	2,788,447		2,553,577		\$ 234,870	\$ 46,913	\$ 187,957
	Subtotal Personnel Expense	\$ 11,885,842	\$ -	\$ 11,875,222	\$ -	\$ 10,620	\$ 5,916	\$ 4,704
300	Othr Prof Technical Services	\$ 813,622	\$ (2,456)	\$ 775,455	\$ 4,516	31,195	(22,657)	\$ 53,852
400	Property Services	633,193	18,010	627,376	188,192	(164,365)	31,400	(195,765)
510	Pupil Transportation	777,123		832,623	47,845	(103,345)	(3,755)	(99,590)
560	Tuition	423,222		314,730	26,903	81,589	14,880	66,709
563	Special Ed Non Public Tuition	223,527		188,243	64,235	(28,951)		(28,951)
5XX	Other Purchased Services	154,266	(1,400)	118,901		33,965	1,078	32,887
6XX	Supplies	506,213	(5,916)	425,723	11,303	63,271	38,624	24,647
7XX	Equipment & Capital	279,591	(7,729)	301,458	16,224	(45,820)	(30,000)	(15,820)
8XX	Dues & Fees & Other Objects	234,835	(509)	112,746	5,527	116,053	6,000	110,053
	Subtotal Non-Personnel Expense	\$ 4,045,592	\$ -	\$ 3,697,255	\$ 364,745	\$ (16,408)	\$ 35,570	\$ (51,978)
	TOTAL FY2023	\$ 15,931,434	\$ -	\$ 15,572,477	\$ 364,745	\$ (5,788)	\$ 41,486	\$ (47,274)

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.”

June Transfers: There are no transfer requests for June.

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
\$ 415,113.95	ARP ESSER - Salaries and benefits
\$ 95,597.00	ARP ESSER - Effective School Solutions
\$ 1,245,901.92	TOTAL