

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

Submitted by Tracy Decker, Business Manager

Business Report

Non-Lapsing Account: There is an unallocated balance in the non-lapsing account of \$82,073.64.

Contracts and Memorandums of Agreement for your review:

- Confidential Mediated Settlement Agreement (Redacted)
- MOA- TEA- Teacher of Record – M. Olsen
- MOA- TEA- Entering Grades – B. Riollano

Fundraiser Requests for your review:

Request from First Selectman Edmond Mone to Superintendent Francine Coss and Board of Education Chairperson Roxy Fainer Regarding Funding for Future Restoration of the Nystrom Park's Track

Vote to accept/approve the Board of Selectmen request to have the Board of Education submit a capital request of \$10,000 each fiscal year for the shared maintenance of Nystrom's Park.

Food Service Resolutions:

- **Vote to accept/approve Resolution 1: Healthy Food Option, specifically:** Pursuant to C.G.S. Section 10-215f, the Thomaston Board of Education 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, 2024, through June 30, 2025. 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, culinary programs, and any fundraising activities on school premises sponsored by the school or non-school organizations and groups.
- **Vote to accept/approve Resolution 2: Combined Food and Beverage Exemptions, specifically:** The Thomaston Board of Education will allow the sale to students of food items that do not meet the Connecticut Nutrition Standards and 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 food and beverage 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 and must be the same place as the food and beverage sales.

2023-2024 Budget Table without Encumbrances

The 2023-2024 Budget Table without Encumbrances shows the budget expended **69.89%**. Last year at this time the budget was 71.35% expended.
 March 2024 expenditures were \$1,129,118.80.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,771,895.00	(43,517.50)	7,728,377.50	5,093,282.91	65.90%
112 Non-Certified Payroll	1,970,276.00	65,104.00	2,035,380.00	1,507,165.59	74.05%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	1,913,395.95	69.12%
300 Other Prof Tech Service	862,245.00	(31,604.00)	830,641.00	857,763.86	103.27%
400 Property Service	945,382.00	17,112.50	962,494.50	485,331.71	50.42%
510 Pupil Transportation	869,516.00	-	869,516.00	625,511.40	71.94%
521 Liability Insurance	345.00	-	345.00	116.00	33.62%
560 Tuition	424,546.00	-	424,546.00	360,992.35	85.03%
563 Special Ed Non Public	233,090.00	-	233,090.00	225,884.00	96.91%
590 Other Purchased Services	146,836.00	(878.92)	145,957.08	107,529.68	73.67%
611 Instructional Supplies	244,096.00	(10,377.93)	233,718.07	189,574.98	81.11%
641 Textbooks	52,319.00	-	52,319.00	42,313.42	80.88%
642 Library Books & Periodicals	8,769.00	(479.50)	8,289.50	5,332.25	64.33%
690 Other Supplies & Materials	169,152.00	619.42	169,771.42	160,626.02	94.61%
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	2,058.08	132,744.08	23,246.76	17.51%
890 Other Objects	207,749.00	3,186.85	210,935.85	153,988.39	73.00%
Total 2023/2024	\$16,886,874.00	\$ -	\$16,886,874.00	\$11,802,167.94	69.89%

2023-2024 Budget Table with Encumbrances

The 2023-2024 Budget Table with encumbrances shows the budget expended at **73.88%**. Last year at this time the budget was 76.59% 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	(43,517.50)	7,728,377.50	-	5,093,282.91	65.90%
112 Non-Certified Payroll	1,970,276.00	65,104.00	2,035,380.00	-	1,507,165.59	74.05%
200 Employee Benefits	2,768,334.00	-	2,768,334.00	-	1,913,395.95	69.12%
300 Other Prof Tech Service	862,245.00	(31,604.00)	830,641.00	35,597.50	893,361.36	107.55%
400 Property Service	945,382.00	17,112.50	962,494.50	108,799.36	594,131.07	61.73%
510 Pupil Transportation	869,516.00	-	869,516.00	148,716.96	774,228.36	89.04%
521 Liability Insurance	345.00	-	345.00	-	116.00	33.62%
560 Tuition	424,546.00	-	424,546.00	92,888.75	453,881.10	106.91%
563 Special Ed Non Public	233,090.00	-	233,090.00	203,739.50	429,623.50	184.32%
590 Other Purchased Services	146,836.00	(878.92)	145,957.08	3,593.00	111,122.68	76.13%
611 Instructional Supplies	244,096.00	(10,377.93)	233,718.07	23,067.17	212,642.15	90.98%
641 Textbooks	52,319.00	-	52,319.00	1,217.98	43,531.40	83.20%
642 Library Books & Periodicals	8,769.00	(479.50)	8,289.50	2,357.49	7,689.74	92.76%
690 Other Supplies & Materials	169,152.00	619.42	169,771.42	12,725.19	173,351.21	102.11%
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	2,058.08	132,744.08	3,985.42	27,232.18	20.51%
890 Other Objects	207,749.00	3,186.85	210,935.85	37,305.78	191,294.17	90.69%
Total 2023/2024	\$16,886,874.00	\$ -	\$ 16,886,874.00	\$673,994.10	\$12,476,162.04	73.88%

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		86,651.66	78,052.34	52.61%
06/30/24	School Readiness COLA	11,697.00	-	11,697.00		6,697.97	4,999.03	57.26%
06/30/24	School Readiness Competitive enrollment based	16,800.00	-	16,800.00		2,880.00	13,920.00	17.14%
06/30/24	School Readiness Infant & Toddler Expansion	108,000.00	-	108,000.00		52,440.00	55,560.00	48.56%
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		47,871.38	27,128.62	63.83%
06/30/24	Smart Start Operating Expenses	75,000.00	-	75,000.00		28,711.74	46,288.26	38.28%
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	\$679,901.22	\$265,948.78	71.88%
06/30/25	Title I	109,560.00	-	109,560.00		66,478.73	43,081.27	60.68%
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		129,417.27	123,102.73	51.25%
06/30/25	IDEA Section 619	19,775.00	-	19,775.00		3,262.07	16,512.93	16.50%
SUBTOTAL		\$397,869.00	\$0.00	\$397,869.00	\$0.00	\$199,158.07	\$198,710.93	50.06%
GRAND TOTAL		\$1,343,719.00	\$0.00	\$1,343,719.00	\$0.00	\$879,059.29	\$464,659.71	65.42%

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.”*

March Transfers:

24-1-0000-0118-01-2300-112	HR Generalist	65,104.00
24-1-0000-0150-01-1000-300	Contracted services-Reg	(65,104.00)
HR generalist moved from contracted services to payroll		
24-1-0000-0267-05-1200-300	Cont Services Spec-Edu	25,000.00
24-1-0000-0214-05-2100-111	Pupil Services Salary	(25,000.00)
transfer salary to Ed Advance contract - school psychologist		
24-1-0000-0127-05-1200-300	Legal/Special Ed	10,000.00
24-1-0000-0214-05-2100-111	Pupil Services Salary	(10,000.00)
transfer to cover Shipman time		

Vote to accept/approve the transfers as presented in the April 2024 Business Manager’s Report.