

**Thomaston Board of Education
Business and Financial Report
February 2026**

Submitted by Attallah Roundtree, Business Manager

Business Report

Non-Lapsing Account: There is an unallocated balance in the non-lapsing account of \$49,335.05.

Contracts and Memorandums of Agreement for your review:

Grants

Federal Local Food for Schools Incentive Program (LFSIP) Funds

The award amount is \$2,415. These funds will be used to enhance the quality and nutritional value of meals served to students.

CT Fresh Ed: Buy Local Program for School Year 2025–26

The Connecticut State Department of Education (CSDE) has approved Thomaston Public Schools' application for the CT Fresh Ed: Buy Local Program. As a participating sponsor, Thomaston Public Schools may request reimbursement for eligible purchases of unprocessed and minimally processed foods.

Potential Shortfall

Description	Amount	Explanation
Health Benefits	-89,674	"Open enrollment for health and dental benefits resulted in an increased cost of \$89,674." Supporting documentation is reflected in the Business and Financial Report dated July 2025.
Repair Equipment Non-Instructional	-34,572	Emergency repair to the Boiler Control System. On 2/10/26, the Lead Custodian and I attended the BOF meeting to request funding. The BOF advised the BOE to return later in the fiscal year to request funds for any budget overages.
Non-Certified Salaries	TBD	The AFSCME contract is currently under negotiation. At the 1/26/26 BOE Workshop Meeting (Executive Session), the BOF indicated they will transfer funds to cover the pay increases.

Fundraiser Requests for your review

Feasibility Study

2025-2026 Budget Table without Encumbrances

The 2025-2026 Budget Table without encumbrances shows the budget expended at **63.59%**. Last year at this time the budget was **73.26%** expended. February 2026 expenditures were **\$1,334,845**.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	8,149,239	(6,000)	8,143,239	4,750,309	58.33%
112 Non-Certified Payroll	2,023,633		2,023,633	1,356,852	67.05%
200 Employee Benefits	2,804,697		2,804,697	2,093,789	74.65%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	935,111	84.41%
400 Property Service	945,181	4,968	950,149	540,405	56.88%
510 Pupil Transportation	930,670		930,670	553,661	59.49%
521 Liability Insurance	405		405	137	33.83%
560 Tuition	602,680		602,680	298,877	49.59%
563 Special Ed Non Public	485,706		485,706	395,981	81.53%
590 Other Purchased Services	162,660	(2,213)	160,448	101,025	62.96%
611 Instructional Supplies	209,389	(2,093)	207,296	126,844	61.19%
641 Textbooks	47,271	2,806	50,077	41,600	83.07%
642 Library Books & Periodicals	12,754	1,595	14,349	4,640	32.33%
690 Other Supplies & Materials	175,773	(2,060)	173,713	116,912	67.30%
730 Instructional Equipment	47,717	250	47,967	45,658	95.19%
735 Technology Software	59,701	4,966	64,667	62,654	96.89%
739 Other Equipment	175,457	(2,901)	172,556	28,830	16.71%
890 Other Objects	204,771	(10,320)	194,451	78,741	40.49%
Total 2025/2026	18,134,512	-	18,134,512	11,532,027	63.59%

2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at **67.80%**. Last year at this time the budget was **77.87%** expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	8,149,239	(6,000)	8,143,239		4,750,309	58.33%
112 Non-Certified Payroll	2,023,633		2,023,633	500	1,356,852	67.05%
200 Employee Benefits	2,804,697		2,804,697		2,093,789	74.65%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	68,030	935,111	84.41%
400 Property Service	945,181	4,968	950,149	95,933	540,405	56.88%
510 Pupil Transportation	930,670		930,670	139,844	553,661	59.49%
521 Liability Insurance	405		405		137	33.83%
560 Tuition	602,680		602,680	145,115	298,877	49.59%
563 Special Ed Non Public	485,706		485,706	245,737	395,981	81.53%
590 Other Purchased Services	162,660	(2,212)	160,448	8,688	101,025	62.96%
611 Instructional Supplies	209,389	(2,093)	207,296	14,997	126,844	61.19%
641 Textbooks	47,271	2,806	50,077	217	41,600	83.07%
642 Library Books & Periodicals	12,754	1,595	14,349	5,739	4,640	32.33%
690 Other Supplies & Materials	175,773	(2,060)	173,713	13,750	116,912	67.30%
730 Instructional Equipment	47,717	250	47,967		45,658	95.19%
735 Technology Software	59,701	4,966	64,667		62,654	96.89%
739 Other Equipment	175,457	(2,901)	172,556		28,830	16.71%
890 Other Objects	204,771	(10,320)	194,451	24,330	78,741	40.49%
Total 2025/2026	18,134,512	-	18,134,512	762,880	12,294,907	67.80%

2025-2026 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 2024-2025 fiscal year and some will be available through the 2026-2027 year.

Grant Fiscal Year End	Grant Name/Description	Appropriation	Encumbered	Expended to Date	Balance	Percent Expended
06/30/26	IDEA Section 611	238,512.00		237,984.53	527.47	99.78%
06/30/26	IDEA Section 619	19,639.00		19,639.00	-	100.00%
06/30/26	Title I	109,116.00		109,116.00	-	100.00%
06/30/26	Title II	14,739.00		14,739.00	-	100.00%
06/30/26	Smart Start	150,000.00	1,505.70	77,491.93	71,002.37	52.67%
06/30/26	Smart Start (capital)	75,000.00		14,404.00	60,596.00	19.21%
06/30/26	Title IV Part A	10,000.00		-	10,000.00	0.00%
06/30/27	IDEA Section 611	239,319.00		120,994.10	118,324.90	50.56%
06/30/27	IDEA Section 619	19,122.00		10,385.20	8,736.80	54.31%
06/30/27	Title I	126,082.00		58,411.76	67,670.24	46.33%
06/30/27	Title II	19,012.00		-	19,012.00	0.00%
TOTAL		1,020,541.00	1,505.70	663,165.52	355,869.78	65.13%

2025-2026 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.”*

Transfers: None