

**Thomaston Board of Education
Business and Financial Report
March 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

District Repair and Improvement Project grand funds

The award amount is \$64,912.37. The funds will be used for capital improvements.

Perkins grant

The award amount is \$11,634. The funds will be used to support Career and Technical Education (CTE) opportunities for students.

National Earth Science Teachers Association Planet Stewards Education Project

The award amount is \$5,000. The funding will go towards the restoration of our Thomaston Nature Center.

Special Olympics Connecticut, Inc.

The award is \$1,000. The funds are awarded solely for the purpose of supporting the school's Unified Sports program and activities.

Quarterly Certification of Public Expenditures

The reimbursement amount is \$4,587.53. The reimbursement is based on the quarterly salary and benefit for those that provide Medicaid Reimbursable services.

Fundraiser Requests for your review

Feasibility Study

Potential Shortfall

Description	Amount	Explanation
Education-Public	-49,755.96	To cover expenses related to the outplacement of a student.
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. The health benefits account line is 85.86% spent.
Repair Equipment Non-Instructional	-34,572	Emergency repair to the Boiler Control System. On 2/20/26, 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 Personnel	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.

Excess Capital Funds

Dear Board of Finance,

I am writing to request your approval to repurpose excess capital funds in the amount of \$205,001.00 to support six proposed projects/items totaling \$205,001.00.

For your review and consideration, please see the itemized list [here](#).

Thank you for your time and attention to this request. I welcome any questions or discussion.

Respectfully submitted,

Attallah Roundtree, Business Manager

2025-2026 Budget Table without Encumbrances

The 2025-2026 Budget Table without encumbrances shows the budget expended at **73.24%**. Last year at this time the budget was **73.26%** expended. March 2026 expenditures were **\$1,748,850**.

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	5,419,094	66.55%
112 Non-Certified Payroll	2,023,633		2,023,633	1,528,065	75.51%
200 Employee Benefits	2,804,697		2,804,697	2,575,207	91.82%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	1,047,049	94.52%
400 Property Service	945,181	4,968	950,149	721,134	75.90%
510 Pupil Transportation	930,670		930,670	701,393	75.36%
521 Liability Insurance	405		405	268	66.17%
560 Tuition	602,680		602,680	297,187	49.31%
563 Special Ed Non Public	485,706		485,706	338,859	69.77%
590 Other Purchased Services	162,660	(2,163)	160,498	112,455	70.07%
611 Instructional Supplies	209,389	(2,143)	207,246	130,461	62.95%
641 Textbooks	47,271	2,806	50,077	41,600	83.07%
642 Library Books & Periodicals	12,754	1,595	14,349	4,895	34.11%
690 Other Supplies & Materials	175,773	(2,060)	173,713	127,104	73.17%
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	29,057	16.84%
890 Other Objects	204,771	(10,320)	194,451	98,735	50.78%
Total 2025/2026	18,134,512	-	18,134,512	13,280,877	73.24%

2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at **75.96%**. 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		5,419,094	66.55%
112 Non-Certified Payroll	2,023,633		2,023,633	500	1,528,065	75.51%
200 Employee Benefits	2,804,697		2,804,697		2,575,207	91.82%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	48,048	1,047,049	94.52%
400 Property Service	945,181	4,968	950,149	71,273	721,134	75.90%
510 Pupil Transportation	930,670		930,670	107,799	701,393	75.36%
521 Liability Insurance	405		405		268	66.17%
560 Tuition	602,680		602,680	50,164	297,187	49.31%
563 Special Ed Non Public	485,706		485,706	155,156	338,859	69.77%
590 Other Purchased Services	162,660	(2,163)	160,498	7,830	112,455	70.07%
611 Instructional Supplies	209,389	(2,143)	207,246	14,975	130,461	62.95%
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	4,895	34.11%
690 Other Supplies & Materials	175,773	(2,060)	173,713	10,158	127,104	73.17%
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		29,057	16.84%
890 Other Objects	204,771	(10,320)	194,451	22,063	98,735	50.78%
Total 2025/2026	18,134,512	-	18,134,512	493,920	13,774,797	75.96%

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		90,114.52	59,885.48	60.08%
06/30/26	Smart Start (capital)	75,000.00	23,770.00	14,404.00	60,596.00	50.90%
06/30/26	Title IV Part A	10,000.00		-	10,000.00	0.00%
06/30/26	SEED	48,406.00				
06/30/27	IDEA Section 611	239,319.00	2,356.08	136,393.01	100,569.91	57.98%
06/30/27	IDEA Section 619	19,122.00		11,868.80	7,253.20	62.07%
06/30/27	Title I	126,082.00		67,669.12	58,412.88	53.67%
06/30/27	Title II	19,012.00		-	19,012.00	0.00%
TOTAL		1,068,947.00	26,126.08	701,927.98	316,256.94	68.11%

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