

THOMASTON PUBLIC SCHOOLS  
FINANCE REPORT  
AS OF 09-04-26  
PREPARED BY: RAYMOND ENGLE

September 4, 2026

Dear Board of Education Members,

The following is a recap of the fiscal year end 2025-2026. The narrative below should provide some indication of where we may need to concentrate our effort to improve in the upcoming year. A report for fiscal year 26-27 will be presented with projections in October once we encumber payroll and most of our annual obligations.

Areas of future concern:

Object 111 certified staff - \$96,617 over budget

Analysis: business manager salary budget far too low should be \$125,000 range actual budget \$52,820 spend of - \$101,960.

Teacher salary line (THS) 26-1-0000-0204-04-1000-111 budget \$763,863 vs spend \$871,851 Net -\$107,221

Other budget lines netted and reduced the overall deficit.

Object 112 Non certified - \$107,262 over budget

Analysis: Lines 26-1-0000-0221-05-1200-112 (Para PPS) 26-1-0000-0413-07-2100-112 (MS Nurses line), 26-1-0000-0414-07-2100-112 (MS Sub line Nurses line) were the three major contributors.

Object 200 Employee Benefits - \$227,370 over budget

Analysis. Note the original budget was reduced to \$2,804,697 or 1% increase, most HC increases in the state were in the 15% range. The original budget was extremely good.

Object 300 Other Prof services - \$167,423 over budget

Analysis: Legal \$71,162 over, Athletic trainer \$17,500 over (note \$15,000 was budgeted for a grant), Teacher sub lines \$50,000 (PPS & THS) and Sped contracted services \$23,400

Object 400 Property service - \$48,042 over budget

Analysis: Snow removal \$39,000 and bottle gas \$15,000 over budget / Repair equip \$34,300 (United Controls)

Object 510 Pupil Transportation – \$133,832 over budget note: Special education related cost largest share

Analysis: Regular Ed \$28,500 / Special Ed \$55,400 and Special Non Public \$33,300

Object 563 Special Ed Non Public - \$28,687 over budget

Analysis: SPECIAL EDU NON PUBLIC TUITION 28,687 (unexpected cost)

All other lines stayed within budget or had a surplus.

Other questions have arose regarding historical data. As of this writing I have not had the time to research but will get to some of the previous questions.

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Cumulative Expenditures July and August Fiscal Year 26-27: \$623,983.38

[Contracts and Memorandums of Agreement for your review:](#)

[Feasibility Study](#)

[Fundraiser Requests for Review](#)

| Fiscal Year 25-26 |                          | Budget          |           |                 |                 |             |               |         |
|-------------------|--------------------------|-----------------|-----------|-----------------|-----------------|-------------|---------------|---------|
| Object            | Description              | Original budget | Transfers | Adjusted        | Year to date    | Encumbrance | Year end      | Percent |
|                   |                          |                 |           | budget          | Expended        |             | balance       |         |
| 111               | Certified                | \$8,143,239.00  | \$0.00    | \$8,143,239.00  | \$8,239,853.17  | \$0.00      | -\$96,617.57  | 101.19  |
| 112               | Non Certified            | \$2,023,633.00  | \$0.00    | \$2,023,633.00  | \$2,130,895.60  | \$0.00      | -\$107,262.60 | 105.3   |
| 200               | Employee Benefits        | \$2,804,697.00  | \$0.00    | \$2,804,697.00  | \$3,032,069.07  | \$0.00      | -\$227,370.09 | 108.11  |
| 300               | Other Prof Tech Services | \$1,115,949.77  | \$0.00    | \$1,115,949.77  | \$1,283,373.37  | \$0.00      | -\$167,423.60 | 115     |
| 400               | Property Services        | \$953,149.45    | \$0.00    | \$953,149.45    | \$999,171.79    | \$2,020.00  | -\$48,042.34  | 105.04  |
| 510               | Pupil Transportation     | \$930,670.00    | \$0.00    | \$930,670.00    | \$1,064,502.98  | \$0.00      | -\$133,832.98 | 114.38  |
| 521               | Liability Insurance      | \$405.00        | \$0.00    | \$405.00        | \$405.00        | \$0.00      | \$0.00        | 100     |
| 560               | Tuition                  | \$602,680.00    | \$0.00    | \$602,680.00    | \$419,983.00    | \$0.00      | \$182,696.92  | 69.69   |
| 563               | Special Ed Non Public    | \$485,706.00    | \$0.00    | \$485,706.00    | \$514,393.60    | \$0.00      | -\$28,687.90  | 105.91  |
| 590               | Other Purchase Services  | \$159,850.60    | \$0.00    | \$159,850.60    | \$153,178.85    | \$0.00      | \$6,671.75    | 95.83   |
| 611               | Instructional Supplies   | \$200,857.87    | \$0.00    | \$200,857.87    | \$143,726.64    | \$0.00      | \$57,131.23   | 71.56   |
| 641               | Textbooks                | \$49,116.66     | \$0.00    | \$49,116.66     | \$41,600.11     | \$0.00      | \$7,519.55    | 84.69   |
| 642               | Library Books and Period | \$14,348.77     | \$0.00    | \$14,348.77     | \$6,326.62      | \$0.00      | \$8,022.15    | 44.09   |
| 690               | Other Supplies & Materia | \$170,983.40    | \$0.00    | \$170,983.40    | \$153,910.56    | \$0.00      | \$17,072.84   | 90.01   |
| 730               | Instructional Equipment  | \$47,966.74     | \$0.00    | \$47,966.74     | \$45,657.95     | \$0.00      | \$2,308.79    | 95.19   |
| 735               | Technology Software      | \$64,667.30     | \$0.00    | \$64,667.30     | \$62,654.41     | \$0.00      | \$2,012.89    | 96.89   |
| 739               | Other Equipment          | \$172,556.49    | \$0.00    | \$172,556.49    | \$157,294.92    | \$0.00      | \$15,261.57   | 91.16   |
| 890               | Othe Object              | \$194,031.79    | \$0.00    | \$194,031.79    | \$132,799.43    | \$0.00      | \$61,232.36   | 68.44   |
|                   | Total                    | \$18,134,508.84 | \$0.00    | \$18,134,508.84 | \$18,581,797.07 | \$2,020.00  | -\$449,307.03 | 102.48  |

**Fiscal Year 26-27                      Budget**

| <b>Object</b> | <b>Description</b>                  | <b>Original budget</b> | <b>Transfers</b>  | <b>Adjusted budget</b> | <b>Year to date Expended</b> | <b>Encumbrance</b>  | <b>Year end balance</b> | <b>Percent</b> |
|---------------|-------------------------------------|------------------------|-------------------|------------------------|------------------------------|---------------------|-------------------------|----------------|
| <b>111</b>    | <b>Certified</b>                    | \$8,391,116.00         | \$0.00            | \$8,391,116.00         | \$41,553.60                  | \$0.00              | \$8,349,562.40          | 0.50%          |
| <b>112</b>    | <b>Non Certified</b>                | \$1,952,839.00         | \$0.00            | \$1,952,839.00         | \$22,702.59                  | \$0.00              | \$1,930,136.41          | 1.16%          |
| <b>200</b>    | <b>Employee Benefits</b>            | \$3,116,177.00         | \$0.00            | \$3,116,177.00         | \$0.00                       | \$0.00              | \$3,116,177.00          | 0.00%          |
| <b>300</b>    | <b>Other Prof Tech Services</b>     | \$1,240,671.00         | \$0.00            | \$1,240,671.00         | \$534,697.52                 | \$0.00              | \$705,973.48            | 43.10%         |
| <b>400</b>    | <b>Property Services</b>            | \$846,559.00           | -\$1,400.00       | \$847,959.00           | \$0.00                       | \$0.00              | \$847,959.00            | 0.00%          |
| <b>510</b>    | <b>Pupil Transportation</b>         | \$943,077.00           | \$0.00            | \$943,077.00           | \$17,674.40                  | \$142,404.25        | \$782,998.35            | 16.97%         |
| <b>521</b>    | <b>Liability Insurance</b>          | \$431.00               | \$0.00            | \$431.00               | \$0.00                       | \$0.00              | \$431.00                | 0.00%          |
| <b>560</b>    | <b>Tuition</b>                      | \$524,591.00           | \$0.00            | \$524,591.00           | \$0.00                       | \$0.00              | \$524,591.00            | 0.00%          |
| <b>563</b>    | <b>Special Ed Non Public</b>        | \$355,874.00           | \$0.00            | \$355,874.00           | \$0.00                       | \$0.00              | \$355,874.00            | 0.00%          |
| <b>590</b>    | <b>Other Purchase Services</b>      | \$136,438.00           | \$0.00            | \$136,438.00           | \$59.44                      | \$0.00              | \$136,378.56            | 0.04%          |
| <b>611</b>    | <b>Instructional Supplies</b>       | \$217,820.00           | \$0.00            | \$217,820.00           | \$0.00                       | \$0.00              | \$217,820.00            | 0.00%          |
| <b>641</b>    | <b>Textbooks</b>                    | \$38,884.00            | \$0.00            | \$38,884.00            | \$0.00                       | \$0.00              | \$38,884.00             | 0.00%          |
| <b>642</b>    | <b>Library Books and Period</b>     | \$8,155.00             | \$0.00            | \$8,155.00             | \$0.00                       | \$0.00              | \$8,155.00              | 0.00%          |
| <b>690</b>    | <b>Other Supplies &amp; Materia</b> | \$188,657.00           | \$2,000.00        | \$186,657.00           | \$6,175.82                   | \$0.00              | \$180,481.18            | 3.31%          |
| <b>730</b>    | <b>Instructional Equipment</b>      | \$70,113.00            | \$0.00            | \$70,113.00            | \$0.00                       | \$0.00              | \$70,113.00             | 0.00%          |
| <b>735</b>    | <b>Technology Software</b>          | \$67,751.00            | \$0.00            | \$67,751.00            | \$0.00                       | \$0.00              | \$67,751.00             | 0.00%          |
| <b>739</b>    | <b>Other Equipment</b>              | \$177,986.00           | \$2,000.00        | \$177,986.00           | \$0.00                       | \$0.00              | \$177,986.00            | 0.00%          |
| <b>890</b>    | <b>Othe Object</b>                  | \$216,502.00           | \$0.00            | \$216,502.00           | \$1,120.00                   | \$0.00              | \$215,382.00            | 0.52%          |
|               | <b>Total</b>                        | <b>\$18,493,641.00</b> | <b>\$2,600.00</b> | <b>\$18,493,041.00</b> | <b>\$623,983.37</b>          | <b>\$142,404.25</b> | <b>\$17,726,653.38</b>  | <b>4.14%</b>   |

| Grant Fiscal Year End | Grant Name/Description  | Appropriation | Encumbered | Expended to Date | Balance    | Percent Expended |
|-----------------------|-------------------------|---------------|------------|------------------|------------|------------------|
| 6/30/2027             | IDEA Section 611        | 239,319.00    |            | 222,914.78       | 16,404.22  | 93.15%           |
| 6/30/2027             | IDEA Section 619        | 19,122.00     |            | 19,122.00        | -          | 100.00%          |
| 6/30/2027             | Title I                 | 126,082.00    |            | 109,593.89       | 16,488.11  | 86.92%           |
| 6/30/2027             | Title II                | 19,012.00     |            | -                | 19,012.00  | 0.00%            |
| 6/30/2027             | Title IV Part A         | 10,000.00     |            | -                | 10,000.00  | 0.00%            |
| 6/30/2027             | Smart Start             | 150,000.00    |            | 709.68           | 149,290.32 | 0.47%            |
| 6/30/2027             | Smart Start Enhancement | 97,500.00     |            | -                | 97,500.00  | 0.00%            |
| 6/30/2027             | Smart Start Enhancement | 75,000.00     |            | -                | 75,000.00  | 0.00%            |
| 6/30/2028             | IDEA Section 611        | 239,319.00    |            | 1,264.52         | -          | 0.53%            |
| 6/30/2028             | IDEA Section 619        | 19,122.00     |            | -                | 19,122.00  | 0.00%            |
| 6/30/2028             | Title I                 | 126,082.00    |            | -                | 126,082.00 | 0.00%            |
| 6/30/2028             | Title II                | 19,012.00     |            | -                | 19,012.00  | 0.00%            |
|                       |                         |               |            |                  |            |                  |
| TOTAL                 |                         | 1,139,570.00  | -          | 353,604.87       | 547,910.65 | 31.03%           |