

**Thomaston Board of Education
Business and Financial Report
April 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:

Spring Roof Reports - Thomaston Public Schools

FY 2026-2027 Summer School Programs

Summer School Enrichment expenses will be funded through tuition payments.

Extended School Year (ESY) costs were not included in the FY 2026-2027 projected budget. The estimated total for staffing - teachers, paraprofessionals, a nurse, and a counselor - is approximately \$12,000.

Fundraiser Requests for your review

Feasibility Study

Food Service proposed meal price increases

As a result of the Budget Audit Committee meeting on May 6, 2026, the initial proposal has been updated with additions. The additions include anticipated Universal Breakfast, price of free/reduced qualifying meals and food service budget sustainability.

Updated Food Service Proposal

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 99.80% 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.

2025-2026 Budget Table without Encumbrances

The 2025-2026 Budget Table without encumbrances shows the budget expended at **80.85%**. Last year at this time the budget was **82.58%** expended. April 2026 expenditures were **\$1,381,123**.

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	6,070,390	74.55%
112 Non-Certified Payroll	2,023,633		2,023,633	1,688,686	83.45%
200 Employee Benefits	2,804,697		2,804,697	2,799,111	99.80%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	1,092,582	98.63%
400 Property Service	945,181	4,968	950,149	781,819	82.28%
510 Pupil Transportation	930,670		930,670	829,536	89.13%
521 Liability Insurance	405		405	268	66.17%
560 Tuition	602,680		602,680	332,193	55.12%
563 Special Ed Non Public	485,706		485,706	391,073	80.52%
590 Other Purchased Services	162,660	(2,163)	160,498	120,709	75.21%
611 Instructional Supplies	209,389	(2,143)	207,246	131,142	63.28%
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	130,853	75.33%
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	109,775	56.45%

Total 2025/2026	18,134,512	-	18,134,512	14,662,000	80.85%

2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at **83.12%**. Last year at this time the budget was **86.10%** 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		6,070,390	74.55%
112 Non-Certified Payroll	2,023,633		2,023,633	500	1,688,686	83.45%
200 Employee Benefits	2,804,697		2,804,697		2,799,111	99.80%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	53,406	1,092,582	98.63%
400 Property Service	945,181	4,968	950,149	66,585	781,819	82.28%
510 Pupil Transportation	930,670		930,670	90,693	829,536	89.13%
521 Liability Insurance	405		405		268	66.17%
560 Tuition	602,680		602,680	36,406	332,193	55.12%
563 Special Ed Non Public	485,706		485,706	102,942	391,073	80.52%
590 Other Purchased Services	162,660	(2,163)	160,498	5,674	120,709	75.21%
611 Instructional Supplies	209,389	(2,143)	207,246	14,345	131,142	63.28%
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	14,483	130,853	75.33%
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	20,657	109,775	56.45%

Total 2025/2026	18,134,512	-	18,134,512	411,647	15,073,647	83.12%

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	-	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		101,111.91	48,888.09	67.41%
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	5,668.40			
06/30/27	IDEA Section 611	239,319.00	1,040.50	151,654.52	86,623.98	63.80%
06/30/27	IDEA Section 619	19,122.00		13,352.40	5,769.60	69.83%
06/30/27	Title I	126,082.00		76,446.16	49,635.84	60.63%
06/30/27	Title II	19,012.00		-	19,012.00	0.00%
TOTAL		1,068,947.00	30,478.90	738,447.52	280,525.51	71.93%

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