

**Thomaston Board of Education
Business and Financial Report
August 2025**

Submitted by Tracy Decker, 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:

- PATHS contract – Thomaston BOE and Region 15
- TEA MOA - .60 FTE Physical Education teacher to act as building substitute on her non-scheduled days

Fundraiser Requests for your review:

- Student Council – Mr. THS
- TCS - CCMC Pajama Day

Feasibility Study:

- DRA has prepared a draft agenda and invite for the first community workshop that the committee is reviewing.
- All requested information has been provided to both DRA and Cropper GIS Consulting who is working on the demographic data. A representative from the town's engineers, Tighe & Bond along with the Assessor and Land Use Official met virtually with Matthew Cropper to go over any open questions.

The Board of Education must go before the Board of Finance to request a budget transfer for the overspending of the 2024-2025 budget

2025-2026 Budget Table without Encumbrances

The 2025-2026 Budget Table without encumbrances shows the budget expended at 13.69%. Last year at this time the budget was 10.25% expended. August 2025 expenditures were \$1,128,627.26.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended	
111 Certified Payroll	8,149,239		8,149,239	535,975.68	6.58%	
112 Non-Certified Payroll	2,023,633		2,023,633	239,355.54	11.83%	
200 Employee Benefits	2,804,697		2,804,697	587,849.69	20.96%	
300 Other Prof Tech Service	1,096,808		1,096,808	586,541.55	53.48%	
400 Property Service	945,181	2,569	947,750	106,183.14	11.20%	
510 Pupil Transportation	930,670		930,670	170.48	0.02%	
521 Liability Insurance	405		405	-	0.00%	
560 Tuition	602,680		602,680	-	0.00%	
563 Special Ed Non Public	485,706		485,706	101,057.00	20.81%	
590 Other Purchased Services	162,660		162,660	36,587.08	22.49%	
611 Instructional Supplies	209,389	(1,657)	207,732	86,732.38	41.75%	
641 Textbooks	47,271	2,907	50,178	17,168.46	34.22%	
642 Library Books & Periodicals	12,754		12,754	2,557.03	20.05%	
690 Other Supplies & Materials	175,773		175,773	83,527.13	47.52%	
730 Instructional Equipment	47,717	250	47,967	2,099.95	4.38%	
735 Technology Software	59,701		59,701	54,336.91	91.02%	
739 Other Equipment	175,457	(2,569)	172,888	5,616.21	3.25%	
890 Other Objects	204,771	(1,500)	203,271	36,357.09	17.89%	
Total 2025/2026	\$18,134,512	\$ -	\$18,134,512	\$ 2,482,115.32	13.69%	

2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at 15.40%. Last year at this time the budget was 13.26% 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	-	8,149,239	-	535,975.68	6.58%	
112 Non-Certified Payroll	2,023,633	-	2,023,633	1,600.00	240,955.54	11.91%	
200 Employee Benefits	2,804,697	-	2,804,697	-	587,849.69	20.96%	
300 Other Prof Tech Service	1,096,808	-	1,096,808	4,465.00	591,006.55	53.88%	
400 Property Service	945,181	2,569	947,750	153,770.68	259,953.82	27.43%	
510 Pupil Transportation	930,670	-	930,670	-	170.48	0.02%	
521 Liability Insurance	405	-	405	-	-	0.00%	
560 Tuition	602,680	-	602,680	-	-	0.00%	
563 Special Ed Non Public	485,706	-	485,706	-	101,057.00	20.81%	
590 Other Purchased Services	162,660	-	162,660	11,308.00	47,895.08	29.44%	
611 Instructional Supplies	209,389	(1,657)	207,732	50,961.67	137,694.05	66.28%	
641 Textbooks	47,271	2,907	50,178	24,686.40	41,854.86	83.41%	
642 Library Books & Periodicals	12,754	-	12,754	6,193.50	8,750.53	68.61%	
690 Other Supplies & Materials	175,773	-	175,773	19,130.26	102,657.39	58.40%	
730 Instructional Equipment	47,717	250	47,967	-	2,099.95	4.38%	
735 Technology Software	59,701	-	59,701	-	54,336.91	91.02%	
739 Other Equipment	175,457	(2,569)	172,888	8,710.17	14,326.38	8.29%	
890 Other Objects	204,771	(1,500)	203,271	30,149.00	66,506.09	32.72%	
Total 2025/2026	\$18,134,512	\$ -	\$18,134,512	\$310,974.68	\$ 2,793,090.00	15.40%	

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		237,713.88	798.12	99.67%
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		4,607.47	145,392.53	3.07%
06/30/27	IDEA Section 611	238,512.00		8,357.70	230,154.30	3.50%
06/30/27	IDEA Section 619	19,639.00		741.80	18,897.20	3.78%
06/30/27	Title I	108,116.00		4,108.00	104,008.00	3.80%
06/30/27	Title II	14,739.00		-	14,739.00	0.00%
TOTAL		913,012.00	-	399,022.85	513,989.15	43.70%
	Estimate - State has not finalized awards.					

2024-2025 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.”*

August Transfers: None