

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

At this time, there are no contracts/MOA.

Grants

2026-2027 Special Education, Related Services and Equipment Rates

Vote to approve the 2026-2027 Special Education, Related Services and Equipment Rates as presented.

As no vote was taken at the January 26, 2026 Budget Workshop, a vote will be held at the February 9, 2026 Regular Meeting of the Board of Education.

Center School Boiler Control Failure Quote

FY27 Budget - Object 300 - Legal Fees

I have contacted Attorney wilde to request an estimate of projected legal service costs for the FY27 budget. Attorney Wilde is currently preparing the estimate for special education and related matters, current negotiations, etc.

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 **56.23%**. Last year at this time the budget was **57.70%** expended. January 2026 expenditures were **\$2,537,817**.

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	4,103,453	50.39%
112 Non-Certified Payroll	2,023,633		2,023,633	1,181,056	58.36%
200 Employee Benefits	2,804,697		2,804,697	1,857,117	66.21%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	899,275	81.18%
400 Property Service	945,181	4,968	950,149	505,919	53.25%
510 Pupil Transportation	930,670		930,670	484,275	52.04%
521 Liability Insurance	405		405	137	33.83%
560 Tuition	602,680		602,680	270,192	44.83%
563 Special Ed Non Public	485,706		485,706	305,994	63.00%
590 Other Purchased Services	162,660	(2,213)	160,448	89,332	55.68%
611 Instructional Supplies	209,389	(2,093)	207,296	125,878	60.72%
641 Textbooks	47,271	2,806	50,077	41,600	83.07%
642 Library Books & Periodicals	12,754	1,595	14,349	4,527	31.55%
690 Other Supplies & Materials	175,773	(2,060)	173,713	114,249	65.77%
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	77,034	39.62%
Total 2025/2026	18,134,512	-	18,134,512	10,197,182	56.23%

2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at **60.72%**. Last year at this time the budget was **62.97%** 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		4,103,453	50.39%
112 Non-Certified Payroll	2,023,633		2,023,633	600	1,181,056	58.36%
200 Employee Benefits	2,804,697		2,804,697		1,857,117	66.21%
300 Other Prof Tech Service	1,096,808	11,000	1,107,808	79,530	899,275	81.18%
400 Property Service	945,181	4,968	950,149	55,692	505,919	53.25%
510 Pupil Transportation	930,670		930,670	118,844	484,275	52.04%
521 Liability Insurance	405		405		137	33.83%
560 Tuition	602,680		602,680	160,340	270,192	44.83%
563 Special Ed Non Public	485,706		485,706	335,724	305,994	63.00%
590 Other Purchased Services	162,660	(2,212)	160,448	9,503	89,332	55.68%
611 Instructional Supplies	209,389	(2,093)	207,296	15,959	125,878	60.72%
641 Textbooks	47,271	2,806	50,077	217	41,600	83.07%
642 Library Books & Periodicals	12,754	1,595	14,349	5,811	4,527	31.55%
690 Other Supplies & Materials	175,773	(2,060)	173,713	9,431	114,249	65.77%
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	22,813	77,034	39.62%
Total 2025/2026	18,134,512	-	18,134,512	814,465	11,011,647	60.72%

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		66,491.74	83,508.26	44.33%
06/30/27	IDEA Section 611	239,319.00		107,229.39	132,089.61	44.81%
06/30/27	IDEA Section 619	19,122.00		8,901.60	10,220.40	46.55%
06/30/27	Title I	126,082.00		49,798.73	76,283.27	39.50%
06/30/27	Title II	19,012.00		-	19,012.00	0.00%
TOTAL		935,541.00	-	613,899.99	321,641.01	65.62%

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