

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

Submitted by Tracy Decker, Business Manager

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**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:**

- Employment agreement – Executive Assistant to the Superintendent
- Sunbelt Staffing, LLC contract – SLP services for ESY
- MOA – 2025/2026 Snow Removal Contract
- Educational Partnership Agreement – THS & Post University
- Addendum to Extend Agreement to 06/30/26 - ESS Northeast LLC (substitute staffing)
- EdAdvance MOA - 2025/2026 Clinical/School Psychologist services
- Art Rich Photography contract – Class of 2026, 2027 and 2028

**Fundraiser Requests for your review:**

- THS Student Council – Back to School Bash (activities, food truck)
- THS Student Council – Car Wash
- THS Student Council – Homecoming game donations/concessions
- THS Student Council – Family friendly movie night
- THS Student Council – Volleyball or Pickleball tournament – HS faculty vs Terryville
- THS Student Council – Annual Teachers Gift Raffle

***Budget Updates:***

- The 24/25 budget is overspent by \$82,661. This overrun is due primarily to salaries for new hires that exceed their predecessor, contracted substitutes, tutors and changes in enrollment for medical and dental benefits.
- For 25/26, open enrollment for health and dental benefits resulted in an increased cost of \$89,674. Once any new hires are added to the plan, I will update this figure (if they take a different option than their predecessor).
- [A spending freeze is recommended.](#)

***Feasibility Study:***

- A working group has been formed made up of 3 members of the DRA team, Rich Sileo, BOF Chairman, Roxy Fainer, BOE Chairman and Tracy Decker, Finance Director and Business Manager. This group will be meeting bi-weekly to keep the project on task in order to meet the deadlines established. Initial information requests were received and all data was provided to DRA. DRA will provide a calendar based on the approved timeline and as soon as we have the dates for committee meetings and other workshops, these dates will be sent out to the Board.

### 2024-2025 Budget Table without Encumbrances

The 2024-2025 Budget Table without encumbrances shows the budget expended at 100.49%. Last year at this time the budget was 100.21% expended. June 2025 expenditures were \$2,332,227.52.

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	7,741,772		7,741,772	7,913,369.24	102.22%
112 Non-Certified Payroll	2,060,501	(250)	2,060,251	2,125,406.72	103.16%
200 Employee Benefits	2,778,915		2,778,915	2,927,442.43	105.34%
300 Other Prof Tech Service	1,006,302	(3,025)	1,003,277	1,122,585.64	111.89%
400 Property Service	911,097	9,164	920,261	866,273.73	94.13%
510 Pupil Transportation	1,039,231		1,039,231	1,030,441.28	99.15%
521 Liability Insurance	450		450	-	0.00%
560 Tuition	521,347		521,347	411,019.71	78.84%
563 Special Ed Non Public	515,787		515,787	389,314.75	75.48%
590 Other Purchased Services	163,198	2,030	165,228	164,637.87	99.64%
611 Instructional Supplies	206,335	(3,423)	202,912	184,559.09	90.96%
641 Textbooks	47,868	9,334	57,202	41,403.18	72.38%
642 Library Books & Periodicals	10,314	(1,000)	9,314	6,813.10	73.15%
690 Other Supplies & Materials	171,402	(8,189)	163,213	149,404.89	91.54%
730 Instructional Equipment	49,033		49,033	58,948.47	120.22%
735 Technology Software	53,821		53,821	57,219.13	106.31%
739 Other Equipment	193,591	2,200	195,791	174,474.62	89.11%
890 Other Objects	218,011	(6,841)	211,170	151,712.43	71.84%
<b>Total 2024/2025</b>	<b>\$ 17,688,975</b>	<b>\$ -</b>	<b>\$ 17,688,975</b>	<b>\$ 17,775,026.28</b>	<b>100.49%</b>

### 2024-2025 Budget Table with Encumbrances

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Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended	
111 Certified Payroll	7,741,772	-	7,741,772	-	7,913,369.24	102.22%	
112 Non-Certified Payroll	2,060,501	(250)	2,060,251	-	2,125,406.72	103.16%	
200 Employee Benefits	2,778,915	-	2,778,915	-	2,927,442.43	105.34%	
300 Other Prof Tech Service	1,006,302	(3,025)	1,003,277	-	1,122,585.64	111.89%	
400 Property Service	911,097	9,164	920,261	-	866,273.73	94.13%	
510 Pupil Transportation	1,039,231	-	1,039,231	-	1,030,441.28	99.15%	
521 Liability Insurance	450	-	450	-	-	0.00%	
560 Tuition	521,347	-	521,347	-	411,019.71	78.84%	
563 Special Ed Non Public	515,787	-	515,787	-	389,314.75	75.48%	
590 Other Purchased Services	163,198	2,030	165,228	-	164,637.87	99.64%	
611 Instructional Supplies	206,335	(3,423)	202,912	-	184,559.09	90.96%	
641 Textbooks	47,868	9,334	57,202	-	41,403.18	72.38%	
642 Library Books & Periodicals	10,314	(1,000)	9,314	-	6,813.10	73.15%	
690 Other Supplies & Materials	171,402	(8,189)	163,213	-	149,404.89	91.54%	
730 Instructional Equipment	49,033	-	49,033	-	58,948.47	120.22%	
735 Technology Software	53,821	-	53,821	-	57,219.13	106.31%	
739 Other Equipment	193,591	2,200	195,791	-	174,474.62	89.11%	
890 Other Objects	218,011	(6,841)	211,170	-	151,712.43	71.84%	
<b>Total 2024/2025</b>	<b>\$17,688,975</b>	<b>\$ -</b>	<b>\$17,688,975</b>	<b>\$ -</b>	<b>\$ 17,775,026.28</b>	<b>100.49%</b>	

### 2025-2026 Budget Table without Encumbrances

The 2025-2026 Budget Table without encumbrances shows the budget expended at 7.46%. Last year at this time the budget was 9.49% expended. July 2025 expenditures were \$1,353,488.06.

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	165,938.62	2.04%	
112 Non-Certified Payroll	2,023,633		2,023,633	124,642.66	6.16%	
200 Employee Benefits	2,804,697		2,804,697	295,837.99	10.55%	
300 Other Prof Tech Service	1,096,808		1,096,808	571,558.58	52.11%	
400 Property Service	945,181		945,181	20,165.78	2.13%	
510 Pupil Transportation	930,670		930,670	-	0.00%	
521 Liability Insurance	405		405	-	0.00%	
560 Tuition	602,680		602,680	-	0.00%	
563 Special Ed Non Public	485,706		485,706	-	0.00%	
590 Other Purchased Services	162,660		162,660	24,589.98	15.12%	
611 Instructional Supplies	209,389	(2,906)	206,483	34,541.46	16.73%	
641 Textbooks	47,271	2,906	50,177	2,282.72	4.55%	
642 Library Books & Periodicals	12,754		12,754	2,557.03	20.05%	
690 Other Supplies & Materials	175,773		175,773	34,965.59	19.89%	
730 Instructional Equipment	47,717		47,717	-	0.00%	
735 Technology Software	59,701		59,701	49,379.03	82.71%	
739 Other Equipment	175,457		175,457	1,037.62	0.59%	
890 Other Objects	204,771		204,771	25,991.00	12.69%	
<b>Total 2025/2026</b>	<b>\$18,134,512</b>	<b>\$ -</b>	<b>\$18,134,512</b>	<b>\$ 1,353,488.06</b>	<b>7.46%</b>	

### 2025-2026 Budget Table with Encumbrances

The 2025-2026 Budget Table with encumbrances shows the budget expended at 9.89%. Last year at this time the budget was 12.08% 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	-	165,938.62	2.04%	
112 Non-Certified Payroll	2,023,633	-	2,023,633	1,600.00	126,242.66	6.24%	
200 Employee Benefits	2,804,697	-	2,804,697	-	295,837.99	10.55%	
300 Other Prof Tech Service	1,096,808	-	1,096,808	10,709.28	582,267.86	53.09%	
400 Property Service	945,181	-	945,181	182,149.55	202,315.33	21.40%	
510 Pupil Transportation	930,670	-	930,670	-	-	0.00%	
521 Liability Insurance	405	-	405	-	-	0.00%	
560 Tuition	602,680	-	602,680	-	-	0.00%	
563 Special Ed Non Public	485,706	-	485,706	-	-	0.00%	
590 Other Purchased Services	162,660	-	162,660	12,034.00	36,623.98	22.52%	
611 Instructional Supplies	209,389	(2,906)	206,483	85,792.13	120,333.59	58.28%	
641 Textbooks	47,271	2,906	50,177	41,514.46	43,797.18	87.29%	
642 Library Books & Periodicals	12,754	-	12,754	6,193.50	8,750.53	68.61%	
690 Other Supplies & Materials	175,773	-	175,773	54,775.93	89,741.52	51.06%	
730 Instructional Equipment	47,717	-	47,717	-	-	0.00%	
735 Technology Software	59,701	-	59,701	-	49,379.03	82.71%	
739 Other Equipment	175,457	-	175,457	12,594.39	13,632.01	7.77%	
890 Other Objects	204,771	-	204,771	32,273.00	58,264.00	28.45%	
<b>Total 2025/2026</b>	<b>\$18,134,512</b>	<b>\$ -</b>	<b>\$18,134,512</b>	<b>\$439,636.24</b>	<b>\$ 1,793,124.30</b>	<b>9.89%</b>	

## 2024-2025 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 2023-2024 fiscal year and some will be available through the 2025-2026 year.

<b>Grant Fiscal Year End</b>	<b>Grant Name/Description</b>	<b>Appropriation</b>	<b>Encumbered</b>	<b>Expended to Date</b>	<b>Balance</b>	<b>Percent Expended</b>
09/30/24	APR ESSER - Small Town Right to Read	95,000.00		95,000.00	-	100.00%
09/30/24	ARPA Right to Read	32,000.00		32,000.00	-	100.00%
09/30/24	IDEA Part B Para-Educator	5,000.00		5,000.00	-	100.00%
09/30/24	IDEA Part B TSA	8,000.00		7,893.30	106.70	98.67%
06/30/25	Title I	109,560.00		109,560.00	-	100.00%
06/30/25	Title II	16,014.00		16,014.00	-	100.00%
06/30/25	IDEA Section 611	252,520.00		252,520.00	-	100.00%
06/30/25	IDEA Section 619	19,775.00		19,775.00	-	100.00%
06/30/25	Smart Start	75,000.00		75,000.00	-	100.00%
06/30/25	Smart Start for Recovery	75,000.00		75,000.00	-	100.00%
06/30/25	School Readiness Competitive	198,450.00		195,705.88	2,744.12	98.62%
06/30/25	School Readiness Comp Infant Toddler	108,000.00		108,000.00	-	100.00%
06/30/25	School Readiness Comp COLA	12,476.00		7,122.13	5,353.87	57.09%
06/30/25	School Readiness Comp Private Provider	12,794.00		3,198.50	9,595.50	25.00%
06/30/25	School Readiness Comp Quality Enhancement	3,881.00		3,881.00	-	100.00%
06/30/26	IDEA Section 611	238,512.00		238,512.00	-	100.00%
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%
<b>TOTAL</b>		<b>1,405,476.00</b>	<b>-</b>	<b>1,387,675.81</b>	<b>17,800.19</b>	<b>98.73%</b>

Note: Unspent School Readiness grant funds were due to unfilled seats at Play & Learn (grant funds were passed through the BOE to Play & Learn) and cannot be used by the district.

### 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.”*

July Transfers:       None