Thomaston Board of Education
Business and Financial Report
July 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:

Feasibility Study

Request to Dispose Equipment

FY26 End-of Year and End-of Project Grants

2026-2027 Budget Table without Encumbrances

The 2026-2027 Budget Table without encumbrances shows the budget expended at **5.71%.** Last year at this time the budget was **7.46%** expended.
July 2027 expenditures were **$1,583,825.**

Object and Description	Original Budget	Transfers	Adjusted Budget	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	8,391,116	-	8,391,116	109,601	1.31%
112 Non-Certified Payroll	1,952,839		1,952,839	152,168	7.79%
200 Employee Benefits	3,116,177		3,116,177	64,511	2.07%
300 Other Prof Tech Service	1,240,671	-	1,240,671	595,486	48.00%
400 Property Service	846,559	(1,400)	847,959	27,704	3.27%
510 Pupil Transportation	943,077		943,077	-	0.00%
521 Liability Insurance	431		431	-	0.00%
560 Tuition	524,591		524,591	-	0.00%
563 Special Ed Non Public	355,874		355,874	-	0.00%
590 Other Purchased Services	136,438	-	136,438	29,381	21.53%
611 Instructional Supplies	217,820	-	217,820	13,903	6.38%
641 Textbooks	38,884	-	38,884	-	0.00%
642 Library Books & Periodicals	8,155		8,155	-	0.00%
690 Other Supplies & Materials	188,657	2,000	186,657	32,591	17.46%
730 Instructional Equipment	70,113		70,113	-	0.00%
735 Technology Software	67,751		67,751	20,967	30.95%
739 Other Equipment	177,986	2,000	178,586	1,903	1.07%
890 Other Objects	216,502		216,502	8,110	3.75%
Total 2025/2026	**18,493,641**	**-**	**18,493,641**	**1,056,326**	**5.71%**

2026-2027 Budget Table with Encumbrances

The 2026-2027 Budget Table with encumbrances shows the budget expended at **5.71%.** Last year at this time the budget was **9.89%** expended.

Object and Description	Original Budget	Transfers	Adjusted Budget	Encumbered	Year-to-Date Expended	Year-to-Date Percent Expended
111 Certified Payroll	8,391,116	-	8,391,116		109,601	1.31%
112 Non-Certified Payroll	1,952,839		1,952,839	-	152,168	7.79%
200 Employee Benefits	3,116,177		3,116,177		64,511	2.07%
300 Other Prof Tech Service	1,240,671	-	1,240,671	10,884	595,486	48.00%
400 Property Service	846,559	(1,400)	847,959	230,619	27,704	3.27%
510 Pupil Transportation	943,077		943,077	-	-	0.00%
521 Liability Insurance	431		431		-	0.00%
560 Tuition	524,591		524,591	-	-	0.00%
563 Special Ed Non Public	355,874		355,874	-	-	0.00%
590 Other Purchased Services	136,438	-	136,438	9,988	29,381	21.53%
611 Instructional Supplies	217,820	-	217,820	98,835	13,903	6.38%
641 Textbooks	38,884	-	38,884	22,510	-	0.00%
642 Library Books & Periodicals	8,155		8,155	5,388	-	0.00%
690 Other Supplies & Materials	188,657	2,000	186,657	56,684	32,591	17.46%
730 Instructional Equipment	70,113		70,113	10,275	-	0.00%
735 Technology Software	67,751		67,751	29,519	20,967	30.95%
739 Other Equipment	177,986	2,000	178,586	18,535	1,903	1.07%
890 Other Objects	216,502		216,502	34,261	8,110	3.75%
Total 2026/2027	**18,493,641**		**18,493,641**	**527,499**	**1,056,326**	**5.71%**

2026-2027 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 2026-2027 fiscal year and some will be available through the 2027-2028 year.

Grant Fiscal Year End	Grant Name/Description	Appropriation	Encumbered	Expended to Date	Balance	Percent Expended
06/30/27	IDEA Section 611	239,319.00		222,914.78	16,404.22	93.15%
06/30/27	IDEA Section 619	19,122.00		19,122.00	-	100.00%
06/30/27	Title I	126,082.00		109,593.89	16,488.11	86.92%
06/30/27	Title II	19,012.00		-	19,012.00	0.00%
06/30/27	Title IV Part A	10,000.00		-	10,000.00	0.00%
06/30/27	Smart Start	150,000.00		709.68	149,290.32	0.47%
06/30/27	Smart Start Enhancement	97,500.00		-	97,500.00	0.00%
06/30/27	Smart Start Enhancement	75,000.00		-	75,000.00	0.00%
06/30/28	IDEA Section 611	239,319.00		1,264.52	-	0.53%
06/30/28	IDEA Section 619	19,122.00		-	19,122.00	0.00%
06/30/28	Title I	126,082.00		-	126,082.00	0.00%
06/30/28	Title II	19,012.00		-	19,012.00	0.00%
TOTAL		**1,139,570.00**	**-**	**353,604.87**	**547,910.65**	**31.03%**

On June 9, 2026, the Board of Finance indicated that the FY 2026–2027 Supplemental Education Aid allocation of $219,250 would be utilized as follows:

1. **TCS Cupola – $21,450.00**
2. **TCS Auditorium Roof Repair – $90,274.00**
3. **TCS Fascia Repair – $1,512.00**
4. **District Technology – $4,114.00**

Total Capital Projects: $117,350.00

The remaining $101,900.00 will be transferred to the Board of Education operating budget to help cover anticipated wage increases resulting from the recently negotiated AFSCME contract

2026-2027 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