

**Please Note: These minutes are pending Board approval.
Board of Education
Newtown, Connecticut**

Minutes of the Board of Education meeting held on September 3, 2024 at 7:00 p.m. in the Council Chambers, 3 Primrose Street, Newtown, CT.

A. Plante, Chair	A. Uberti
J. Vouros, Vice Chair	T. Gouveia
C. Gilson	2 Staff
S. Tomai	3 Public
D. Linnetz	1 Press
B. Leonardi	
D. Zukowski	

Mrs. Plante called the meeting to order at 7:02 p.m.

Item 1 – Pledge of Allegiance

Item 2 – Consent Agenda

MOTION: Mr. Gilson moved that the Board of Education moved to approve the consent agenda which includes the correspondence report. Mr. Vouros seconded. Motion passes unanimously.

Item 3 – Public Participation

Item 4 – Reports

Chair Report: Mrs. Plante reported that she will join the Policy Committee and Ms. Zukowski will join the DEI Committee. Mrs. Uberti was not attending the meeting due to a personal matter and she would read her Superintendent's report.

Superintendent's Report: Mrs. Uberti reported on the start of school and noted that we were in compliance with the Governor's and Education Commissioner's recommendations regarding cell phone use at schools. Students in elementary, intermediate and middle schools who have cell phones are expected to keep them turned off and in their lockers during the school day. In the high school, students are required to silence their cell phone and place them in a cell phone holder upon entering class, earbuds and headphones must also be stored away, and cell phones are to remain in the holders during the class periods including if students leave to use the bathroom. Students will have access to cell phones in study halls, in the café, during free periods, and before and after school. The assistant superintendent search is underway with six candidates for the first round interviews. The freshman class will participate in an upcoming field trip to the Thompson Island Outward Bound Center in Boston Harbor. Students will pay a nominal fee, which has been made possible by a substantial donation from former Newtown Public Schools graduate, Austin McChord. She thanked Board member John Vouros and former Board member Don Ramsey for their support in helping to make this possible.

Committee and Liaison Reports:

Mrs. Tomai noted that the CFF Committee met tonight and discussed the financial reports.

Mr. Gilson said that CAFE sent their newsletter which included fall webinars.

Mrs. Plante noted the CAFE convention is in November.

Action on June 20, 2024 Year-end Financial Report and Transfers:

MOTION: Mr. Gilson moved that the Board of Education approve the June 30, 2024 year-end financial report and transfers. Mr. Vouros seconded.

Ms. Gouveia spoke about this report.

Motion passes unanimously.

Action on Financial Report for the Month ending July 31, 2024:

MOTION: Mr. Gilson moved that the Board of Education approve the financial report for the month ending July 31, 2024. Mrs. Linnetz seconded.

Ms. Gouveia reviewed this report.

Motion passes unanimously.

Item 5 – Presentation

John Barlow spoke about the facilities study. This is still a draft report and after the meeting with Bureau Veritas on Friday he expects some adjustments to this report. This study is about existing facilities conditions not what we might want for the buildings in the future. There is a grant for Head O'Meadow roof panels but we have to do the work within three years or we lose the grant money. When Veritas put their summaries in they didn't supply a breakdown of what the costs would cover. We need to make some adjustments so we have to have solid numbers from them. We also need to see the state requirements for our spaces. He wants a review of the systems cost estimates they gave us because they were on the low side. He hopes to get the final reports by September 20.

Mr. Leonardi was impressed with his cost savings. He asked how you evaluate those projects of the highest priority.

Mr. Barlow said he looks at the importance. #1 is anything that might close your building, #2 is are there concerns about health and safety, and #3 would include things like needing a new patio and looking at the end of life cycle of equipment to see when things need to be replaced.

Mrs. Plante said the facility study will be finalized September 20 and the CIP is on its own timeline. After it's approved, it goes to the Board of Finance in mid-October and they make recommendations to the Legislative Council.

Mr. Gilson asked how much time they would need to look at the report data.

Mr. Barlow said there is some information in the draft can be construed improperly. He would rather present a finalized document. Regarding the facilities study there was \$450,000 put forward looking at air conditioning in the middle school. He spoke to Dan Rosenthal about this because the middle school had additional issues besides air conditioning. We also have to look at enrollment projections. He will send the final documents and the CFF and Board can start discussions on what to do with the buildings. We will be fine with the CIP so he put the key items there over the first five years.

Mr. Vouros asked if eventually someone will tell us if we should consider not investing money at the middle school.

Mr. Barlow said no one will tell you what to do with your buildings. You have to decide what is the best fit for Newtown and what is the best place to put our money. The Board of Education and district administrators need to make those decisions. You have to look at where Newtown will be in the next 10 years.

Item 6 – Old Business

Item 7 – New Business

Discussion of CIP:

Mrs. Plant said the CIP will come back at the September 17 meeting. We will present to the BOF on October 8.

Mr. Barlow spoke about the draft of the CIP. Most items are from the facilities study. He added placeholders for security equipment replacement. Some of these items were already on the CIP so he kept them there.

Mrs. Plante asked the Board to forward any question to Mr. Barlow and Ms. Gouveia by September 10.

Discussion and Possible Action on Request for Unexpended Funds from the 2023-2024 budget to be deposited in the Non-lapsing Account:

MOTION: Mr. Gilson moved that the Board of Education approve the request for the unexpended funds from the 2023-2024 budget be deposited in the non-lapsing account.

Mrs. Tomai seconded.

Ms. Gouveia spoke about the past deposits into this account.

Ms. Zukowski recommended following our policy and having the policy committee review the policy and engage with other boards.

Mrs. Plante said the public act allows boards of education to create these accounts.

Ms. Gouveia said we always spend money on items not in the budget and have used the non-lapsing account.

Mrs. Plante proposed to create a memo to brief the Board of Finance on the history, the statute change, and plans to present this to them. It wouldn't require a vote of approval.

Mrs. Linnetz said the statute trumps our policies so we are obligated by the statute.

Mrs. Plante noted this was the same motion we used last year.

MOTION: Ms. Zukowski moved that for this year we will follow our existing policy in cooperation with other fiscal bodies. Mrs. Tomai seconded.

Vote: 1 aye, 5 nays (Mrs. Plante, Mr. Vouros, Mr. Gilson, Mrs. Linnetz, Mr. Leonardi)

1 abstained (Mrs. Tomai) Motion fails.

MOTION: Mrs. Linnetz moved that the Board of Education approve the request for the unexpended funds from the 2023-2024 budget be deposited in the non-lapsing account consistent with current state statutes. Mr. Gilson seconded.

Vote: 5 ayes, 1 nay (Ms. Zukowski), 1 abstained (Mrs. Tomai) Motion passes

Addendum to the Former Interim Superintendent's Contract:

MOTION: Mr. Gilson moved that the Board for Education approve the addendum to Dr. JeanAnn Paddyfote's employment contract to act as a Transition Administrator through November 1, 2024, and move further that the Board Chairperson be authorized to finalize and execute such contract addendum on behalf of the Board. Mrs. Linnetz seconded.

Alison spoke about what she is doing to support Mrs. Uberti including significant work on the policies.

Motion passes unanimously.

Minutes of August 13, 2024:

MOTION: Mr. Gilson moved that the Board of Education approve the minutes of August 13, 2024. Mr. Vouros seconded. Vote: 6 ayes, 1 abstained (Ms. Zukowski) Motion passes.

Election of Secretary:

Mrs. Tomai nominated Deborra Zukowski as secretary. Mr. Vouros seconded.

Mrs. Zukowski accepted. Vote: 7 ayes Motion passes unanimously.

Item 8 – Public Participation

John Reed, 63 Main Street, spoke about the costs of postponing school improvements. He is concerned about the movement of superintendents in and out of the district because there is a need for consistency of leadership. He also feels that party affiliation should not be involved when it comes to the welfare of the students.

MOTION: Mr. Vouros moved to adjourn. Mrs. Tomai seconded. Motion passes unanimously.

Item 9 – Adjournment

The meeting adjourned at 9:18 p.m.

Respectfully submitted:

Deborra Zukowski
Secretary



Newtown Public School District

Newtown Board of Education

Correspondence Report 08/14/2024 – 09/02/2024

Date	Sender Name	Subject
8/16/2024	Anne Uberti	Friday Notes
8/19/2024	Kathy June	Convocation Agenda
8/19/2024	Anne Uberti	Update following yesterday's storm
8/24/2024	Alison Plante	Week in Preview - August 19
8/20/2024	Alison Plante	28th Annual Joseph P. Grasso Marching Band Festival
8/23/2024	Anne Uberti	Friday Notes
8/26/2024	Alison Plante	Week in Preview - August 26
8/29/2024	Regional Hospice	Please RSVP – Gathering in the Garden – 9.12.24
8/30/2024	Kathy June	BOE Mailing - September 3, 2024
8/30/2024	Anne Uberti	Friday Notes
8/31/2024	Alison Plante	9/3 meeting - context on agenda items
9/2/2024	Alison Plante	Correspondence Report - 9/3 meeting

**NEWTOWN BOARD OF EDUCATION
YEAR END FINANCIAL REPORT
JUNE 30, 2024**

SUMMARY

The final report of the 2023-2024 fiscal year reflects the unaudited year-end financial position for Newtown Public Schools. The report includes all final expenditures, transfers and encumbrance commitments associated with the 2023-24 fiscal year.

During the month of June, the district spent \$11.1M on all operations, of which \$8.5M was spent on salaries with the remaining balance of \$2.6M being spent on all other objects.

The Board of Education's year-end unaudited financial report now shows a balance of **\$250,902 expending 99.71% of the total budget**. This amount is classified as an unexpended year-end balance and will be recommended for deposit into the Board of Education's 'Non-Lapsing account' in accordance with Section 10-248a of the Connecticut General Statute.

The remaining encumbrances in this report amount to \$358,771 and represent a combination of commitments throughout several objects. A portion of these encumbrances are associated with pre-purchases from the 2024-2024 budget, as the Board of Education leveraged a portion of the 2023-2024 surplus to address the budget cut imposed by the Board of Finance and Legislative Council.

Year-End Transfer Request

This report includes a transfer request (see attached). Per BoE policy 3160, the year-end financial report will reflect positive positions for all major objects. The transfer request is for the following objects:

- \$140,942 to come from Salaries (object 100) to cover shortfalls in the amount of;
- \$19,402 in Professional Services (object 300)
- \$121,102 in Supplies (object 600), and
- \$438 in Miscellaneous (object 800)

2023-24 Fiscal Year in Review

For the third year in a row following the pandemic, the Board of Education continued to face labor shortages amongst our special education student support staff. Our Paraeducator Union was highly impacted with unfilled positions averaging between 8-15 throughout the year. Additionally, other non-certified support areas continued to face labor challenge, such as our Behavior Tech's. Our budget calls for 25 positions; however, on average, we only filled approximately 18-19. These positions are required for students as outlined in their I.E.P. (individualized education plan) and are typically seen working with students on a 1:1 ratio.

The majority of our B.T's work within our elementary P.A.L. program, where they provide special educational support to our students. Our P.A.L. program is unique to Newtown in many ways. For one, this program ultimately saves the district money by keeping students in the classroom and not placing them in out-of-district high cost facilities. And two, the program is designed to integrate the students with their peers and eventually transition them back into the regular education classes. While this program does save the district money, there is an additional cost associated with having to hire an outside service to backfill our open Behavior Tech positions. This was an unanticipated expense and one that was quite costly. The BoE

was able to utilize I.D.E.A. grant funding in the amount of \$139,000; however, the district expended \$131,000 from the general fund that was an unanticipated expense.

Salaries

The majority of our surplus this year came from this major object, specifically our non-certified group. In addition to the Paraeducator and B.T's, we experienced turnover in our Custodial and Educational Personnel Unions as well as a few workers comp claims that added to the year-end salary surplus of \$270,896.

Employee Benefits

Based on earlier projections, this object was predicted to come up short by approximately \$80,000. This is an area that is difficult to predict due to the consistent turnover that we experienced in our non-certified group. We had originally estimated that FICA & MCR would come up short by approximately \$40,000 and pensions by around \$12,000. However, again due to the unfilled positions, these two sub-objects turned positive producing a combined surplus of just under \$32,000.

Another area that was originally expected to run negative was unemployment costs. The original budget was for \$30,000 and we ended up requiring (transferring) an additional \$29,000 to cover the current year costs. In total, this object now shows a positive year-end balance of \$43,458.

Professional Services

This object was hit with two unpredicted and unbudgeted costs. During the year we had two Speech and Language Pathologists who were out on leave for some time. Because this is a specialized area of education, we did not have staff available to cover their classes. Therefore, we were forced to hire an outside service to backfill these positions. The total cost for this service was approximately \$112,000. In addition to this, we were also in need of a 1:1 nurse that was required for a fragile student. The total cost for this service came in at approximately \$13,000. This object now shows a year-end balance of -\$19,402.

Purchased Property Services

This major object remained in good standing throughout the year despite the deficit we experienced in Building & Site Emergency Repairs. In March, we lost one of our boilers at the Middle School which ran this sub-object into the red, ending the year with a negative balance of -\$55,654 (Building, Site & Emergency Repairs). However, we experienced small surpluses in B&G Contracted Services, Water & Sewer and Equipment Repairs that all contributed towards the year-end balance in this object of \$21,676.

Other Purchased Property Services

This major object has closed in a positive position that can be attributed to small surpluses found in Insurance, Student & Staff Travel and Out-of-District Tuition. It is rare that we see a surplus here in our Special Education OOD Tuition account; however, we had a variety of changes that cannot be predicted; such as, students coming back into district, students changing schools and students moving out of district. The balance in our OOD SPED Tuition account was just over \$79,000. Another area of savings was found in our Cyber Insurance which came in \$11,000 less than budgeted. This can be attributed to the increased security measures that have been implemented by our Director of Technology; thus, lowering the cost of our insurance policy. This major object has closed the year in a positive position of \$31,788

Supplies

Despite the negative balance that is currently displayed in our supply object, this are of the budget that maintained a positive position throughout the year. However, due to our 2024-2025 budget reduction, and upon BoE approval, we leveraged a portion of the surplus found in Plant Supplies, Propane, Electricity and Fuel for Vehicles to pre-purchase textbooks and kindergarten readiness curriculum for the upcoming year. We anticipated this major object to run into a negative position after the transfers were made and have included a year-end transfer from our salary object to make the supply line whole.

Property

This major object has closed with a small surplus of \$24,027 that can be attributed to Other Equipment. We had originally intended to purchase a new radio system for our schools; however, after a review of the entire network, we decided to hold off as grant opportunities were becoming available. We have also begun discussions with the town to ensure compatibility with the Town and BoE software/ hardware as we move forward.

Leveraging our 2023-24 Surplus

The Board of Education was faced with another budget challenge. This had to do with the failure of our 2024-25 budget by referendum. The budget was sent back to the Legislative Council where they initiated an unprecedented reduction of \$1,936,436. As part of this cut, important positions were lost along with a variety of other reductions found in B&G, contracted services, textbooks, equipment, supplies, benefits and transportation. However, due to the labor shortage, we were able to provide funding for a portion of the 2024-2025 budget adjustments by way of leveraging our surplus and pre-purchasing materials. The Board of Education approved pre-purchases in the amount of just over \$470,000 which was used to cover the cost for these materials (see the attached final approved reduction list).

Revenue

Cash receipts for school generated fees were accounted for as follows:

School Generated Revenue	Approved Budget	Received	Balance	% to Budget
Local Tuition	\$37,620	\$51,622	\$14,002	137.22%
HS Parking Permits	\$30,000	\$30,000	\$0	100.00%
Misc. Fees & Deposits	\$6,000	\$6,196	\$193	103.22%
Total	\$73,620	\$57,815	\$15,805	

Other revenue

Budget Offsets & Misc. Receipts	Approved Budget	Received	Balance	% to Budget
Educational Cost Sharing	\$4,495,691	\$4,535,256*	\$39,565	100.90%
Health Grant	\$29,997	\$26,886	(\$3,111)	90.00%
U.S. Treasury – Fuel Credit	N/A	\$76,883**		

**prior year Excess Cost Grant adjustments will be included in the amount of ECS funding that is received*

*** NPS uses propane fuel to power our buses; therefore, we are eligible for an excise tax credit. This credit amount is based on calendar year 2023 fuel usage and applied directly to our fuel costs.*

The Excess Cost Grant revenue has been fully received and allocated as follows:

Excess Cost Sharing Grant	Approved Budget	Received	Balance	% to Budget
Special Education Salaries	\$0	\$48,339		
Transportation Services	\$408,408	\$386,778	\$169,613	94.70%
Tuition - Out of District	\$1,423,941	\$1,311,846	\$72,913	92.13%
Total	\$1,832,349	\$1,746,963	\$85,386	95.34%

The Excess Cost Grant Update

The budget for our excess cost grant is calculated using the prior year’s data for existing, upcoming and exiting students. This budget is built six months prior to the start of the new year, making it somewhat difficult to predict.

The grant is calculated based on the high costs associated with the tuition rates for special education students that are out-placed. This grant program was designed to assist districts with the high costs associated with educational services for students that require additional specialized needs that cannot be offered within the district.

This year, and for future years, the state changed the excess cost grant reimbursement formula that was supposed to be based on a three-tiered scale in accordance with the town’s wealth ranking. However, the State underfunded this grant; therefore, fulfilling only 66.71% of the 70% reimbursement. This adjustment would have cost the district approximately \$60,000 - \$70,000; however, other circumstances came into play that assisted in mitigating this loss in grant revenue.

Magnet Transportation Grant

This grant provides reimbursement of \$1,300 for local students attending approved Magnet school programs. The 2023-24 budget was for 10 students or \$13,000 of which two additional students participated and the BoE received \$15,600.

Hawley Fund

The Hawley fund is considered a “permanent fund” and was originally set up by Mary E. Hawley to be used towards the care and maintenance of the school. However, this fund is a legally restricted to the extent that only the earnings, and not the principal, may be used towards the school.

The following captures the account activities for the 2023-24 fiscal year.

Balance as of July 1, 2023	\$10,611.91
Painting interior walls	-\$6,398.34
<u>Full year interest</u>	<u>\$16,447.00</u>
Balance as of June 30, 2024	\$20,660.57

NEWTOWN PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE AND REVENUE BALANCE

The General Fund account history and school revenue balances over the last several years demonstrates that the Board of Education has managed to provide the required educational opportunities to the students of Newtown while operating within the budget appropriation approved by its citizens. The unexpended budget funds display the end of the year budget balance. Unliquidated encumbrances are purchase orders (from the prior year) that were “leftover” and closed out at year end. School revenues are made up of BOE fees and charges (as listed in the financial report) along with the health service grant and educational cost sharing. The amount listed here is the variance from the budget.

<u>Year-End</u>	<u>Unexpended Budget Funds</u>	<u>Prior Year Encumbrance</u> <i>(beginning balance)</i>	<u>Unliquidated Prior Year Encumbrances</u> <i>(ending balance)</i>	<u>School Generated Revenues</u>
6/30/02	\$23,322		\$961	\$42,482
6/30/03	\$32,962		\$4,723	(\$18,647)
6/30/04	\$26,809		\$15,387	(\$120,145)
6/30/05	\$9,000		\$27,911	\$130,634
6/30/06	\$272,100		\$18,751	\$134,370
6/30/07	\$1,474		\$1,233	\$117,800
6/30/08	\$7,688		\$432	\$15,485
6/30/09	\$7,773		\$12,696	\$51,263
6/30/10	\$155,762		\$74,159	(\$88,921)
6/30/11	\$58,670		\$33,959	\$8,659
6/30/12	\$38,167		\$222	\$101,024
6/30/13	\$6,035		\$12,195	\$51,767
6/30/14	\$47,185		\$16,345	\$6,236
6/30/15	\$12,909		\$2,286	(\$21,056)
6/30/16	\$2,533		\$947	\$323,260
6/30/17	\$97,942		\$22,632	(\$128,840)
6/30/18	\$276,038		\$1,088	(\$389,075)
6/30/19	\$328,772		\$30,022	\$1,454
6/30/20	\$1,362,451	\$225,338	\$54,475	(\$5,980)
6/30/21	\$27,238	\$365,694	\$70,201	\$195,728
6/30/22	\$237,741	\$870,935	\$160,934	\$84,550
6/30/23	\$182,082	\$986,528	\$60,689	\$84,316
6/30/24	\$250,902			\$134,698

Tanja Gouveia
 Director of Business
 August 29, 2024

TERMS AND DEFINITIONS

The Newtown Board of Education's Monthly Financial Report provides summary financial information in the following areas:

- Object Code – a service or commodity obtained as the result of a specific expenditure defined by eight categories: Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property, and Miscellaneous.
- Expense Category – further defines the type of expense by Object Code
- Expended 2022-23 – audited (or unaudited) expenditures from the prior fiscal year (for comparison purposes)
- Approved Budget – indicates a town approved financial plan used by the school district to achieve its goals and objectives.
- YTD Transfers – identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.
- Year-To-Date Expended – indicates the actual amount of cumulative expenditures processed by the school district through the month-end date indicated on the monthly budget summary report.
- Encumbered – indicates approved financial obligations of the school district as a result of employee salary contracts, purchasing agreements, purchase orders, or other identified obligations not processed for payment by the date indicated on the monthly budget summary report.
- Balance – calculates object code account balances subtracting expenditures and encumbrances from the current budget amount indicating accounts with unobligated balances or shortages.
- Anticipated Obligation - is a column which provides a method to forecast expense category fund balances that have not been approved via an encumbrance, but are anticipated to be expended or remain with an account balance to maintain the overall budget funding level. Receivable revenue (i.e., grants) are included in this column which has the effect of netting the expected expenditure.
- Projected Balance - calculates the object code balances subtracting the Anticipated Obligations. These balances will move up and down as information is known and or decisions are anticipated or made about current and projected needs of the district.

The monthly budget summary report also provides financial information on the State of Connecticut grant reimbursement programs (Excess Cost and Agency Placement Grants and Magnet Grant Transportation). These reimbursement grants/programs are used to supplement local school district budget programs as follows:

Excess Cost Grant – (Current Formula) this State of Connecticut reimbursement grant is used to support local school districts for education costs of identified special education students whose annual education costs exceed local prior year per pupil expenditure by 4 ½. Students placed by the Department of Child and Family Services (DCF) are reimbursed after the school district has met the prior year's per pupil expenditure. School districts report these costs annually in December and March of each fiscal year. State of Connecticut grant calculations are determined by reimbursing eligible costs (60%-100%) based on the SDE grant allocation and all other town submittals.

Magnet Transportation Grant – provides reimbursement of \$1,300 for local students attending approved Magnet school programs.

The last portion of the monthly budget summary reports school generated revenue that are anticipated revenue to the Town of Newtown. This revenue constitutes a very small part of our budget.

- Local Tuition – tuition payments from non-residents children that attend Newtown Public schools. This revenue is received primarily from staff members.
- High school fees for parking permits.
- Miscellaneous revenue – misc. fees, refunds, rebates, prior year claims, etc.

BOE Non-Lapsing Fund Balance and Activity

Year	% to Budget	General Deposit	Reserved for Special Ed	Reserved for General Use	Expenses	Balance	Use
Trans from Cap non-recurring 7/2012							
2013-14 Deposit 6/30/14		\$150,000	\$0	\$150,000	(\$139,690)	\$10,310 (a)	Fabricate metal doorway
2014-15 Deposit 6/30/15		\$47,185	\$0	\$47,185	(\$1,800)	\$55,695	Fabricate metal doorway + security bollards
2015-16 Deposit 6/30/16		\$12,909	\$0	\$12,909	(\$13,310)	\$55,294	IR scan
		\$2,533	\$0	\$2,533	(\$4,950)	\$52,877	
Trans from Cap non-recurring 7/2016							
2016-17 Deposit 6/30/17	0.13%	\$97,942	\$0	\$97,942	(\$90,036)	\$160,783	4G Network
2017-18 Deposit 6/30/18	0.37%	\$276,038	\$0	\$276,038	(\$9,358)	\$427,463	4G Network
2018-19 Deposit 6/30/19	0.43%	\$328,772	\$63,000	\$265,772	(\$180,182)	\$576,053	HAW & MS A/C, SHS lightning protection
2019-20 Deposit 6/30/20	1.74%	\$0	\$0	\$0	(\$55,113)	\$520,940	SHS lightning protection
2020-21 Deposit 6/30/21	0.03%	\$27,238	\$20,377	\$6,861	(\$255,672)	\$292,506	Hawley architectural fees
2021-22 Deposit 6/30/22	0.30%	\$237,741	\$116,623	\$121,118	(\$55,080)	\$475,167	Additional work on HS track. (glue)
2022-23 Deposit 6/30/23 (unaudited)	0.22%	\$182,082	\$100,000	\$82,082	\$0	\$657,249	F350 truck (electrician) \$71,313.40
2023-24 Usage					(\$241,574)	\$415,675	RIS chiller \$120,653.13
Totals Since Inception		\$1,462,440	\$300,000	\$1,162,440	(\$1,046,765)	\$415,675	1/2 facility study \$49,607.56
2023-24 Recommended Deposit			\$80,000			\$170,902	
Total Non-Lapsing Reserves (current)			\$300,000			\$115,675	
2023-24 Recommended Reserves			\$80,000			\$170,902	
Total Anticipated Non-Lapsing Reserves			\$380,000			\$286,577	
Total Non-Lapsing Account Balance (current)						\$415,675	
Total 2023-24 Recommended Deposit						\$250,902	
Total Anticipated Non-Lapsing Account Balance						\$666,577	

(a) \$150,000 was transferred into this account from the Town's Capital non-recurring fund to cover costs associated with the Middlegate roof and High School stairwell gate

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2024**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2022 - 2023	2023-2024 APPROVED BUDGET	YTD TRANSFERS 2023-2024	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
GENERAL FUND BUDGET											
100	SALARIES	\$ 53,196,025	\$ 55,194,736	\$ (69,367)	\$ 55,125,369	\$ 54,854,474	-	\$ 270,896	\$ -	\$ 270,896	99.51%
200	EMPLOYEE BENEFITS	\$ 11,895,625	\$ 12,775,678	\$ 102,500	\$ 12,878,178	\$ 12,834,720	-	\$ 43,458	\$ -	\$ 43,458	99.66%
300	PROFESSIONAL SERVICES	\$ 606,860	\$ 597,698	\$ 140,725	\$ 738,423	\$ 750,983	6,843	\$ (19,402)	\$ -	\$ (19,402)	102.63%
400	PURCHASED PROPERTY SERV.	\$ 1,771,351	\$ 1,807,982	\$ (86,538)	\$ 1,721,444	\$ 1,648,006	51,762	\$ 21,676	\$ -	\$ 21,676	98.74%
500	OTHER PURCHASED SERVICES	\$ 10,671,028	\$ 10,779,567	\$ 157,367	\$ 10,936,934	\$ 10,854,665	50,481	\$ 31,788	\$ -	\$ 31,788	99.71%
600	SUPPLIES	\$ 3,195,338	\$ 3,177,330	\$ 35,418	\$ 3,212,748	\$ 3,210,909	122,940	\$ (121,102)	\$ 0	\$ (121,102)	103.77%
700	PROPERTY	\$ 540,847	\$ 560,749	\$ (180,105)	\$ 380,644	\$ 229,871	126,746	\$ 24,027	\$ -	\$ 24,027	93.69%
800	MISCELLANEOUS	\$ 75,483	\$ 75,911	\$ -	\$ 75,911	\$ 76,349	-	\$ (438)	\$ -	\$ (438)	100.58%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -	-	\$ -	\$ -	\$ -	#DIV/0!
TOTAL GENERAL FUND BUDGET		\$ 81,952,557	\$ 85,069,651	\$ -	\$ 85,069,651	\$ 84,459,978	358,771	\$ 250,902	\$ 0	\$ 250,902	99.71%
900	TRANSFER NON-LAPSING (unaudited)	\$ 182,082									
<i>this amount has been recommended for transfer into the BofE's Non-Lapsing Fund</i>											
GRAND TOTAL		\$ 82,134,639	\$ 85,069,651	\$ -	\$ 85,069,651	\$ 84,459,978	358,771	\$ 250,902	\$ 0	\$ 250,902	99.71%

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2024**

OBJECT CODE	EXPENSE CATEGORY	2023-2024		YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2022-2023	APPROVED BUDGET	TRANSFERS 2023-2024	2023-2024							
100	SALARIES											
	Administrative Salaries	\$ 4,208,912	\$ 4,253,224	\$ 84,655	\$ 4,337,879	\$ 4,337,879	\$ 4,324,634	\$ -	\$ 13,246	\$ -	\$ 13,246	99.69%
	Teachers & Specialists Salaries	\$ 33,987,089	\$ 35,332,330	\$ (269,126)	\$ 35,063,404	\$ 35,063,404	\$ 35,054,141	\$ -	\$ 9,263	\$ -	\$ 9,263	99.97%
	Early Retirement	\$ 89,000	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	100.00%
	Continuing Ed./Summer School	\$ 100,943	\$ 112,606	\$ 1,583	\$ 114,189	\$ 114,189	\$ 115,676	\$ -	\$ (1,487)	\$ -	\$ (1,487)	101.30%
	Homebound & Tutors Salaries	\$ 184,211	\$ 198,460	\$ (28,000)	\$ 170,460	\$ 170,460	\$ 160,787	\$ -	\$ 9,673	\$ -	\$ 9,673	94.33%
	Certified Substitutes	\$ 787,241	\$ 760,023	\$ 7,000	\$ 767,023	\$ 767,023	\$ 749,519	\$ -	\$ 17,504	\$ -	\$ 17,504	97.72%
	Coaching/Activities	\$ 719,019	\$ 688,567	\$ 40,000	\$ 728,567	\$ 728,567	\$ 728,440	\$ -	\$ 127	\$ -	\$ 127	99.98%
	Staff & Program Development	\$ 128,011	\$ 130,250	\$ (12,000)	\$ 118,250	\$ 118,250	\$ 103,564	\$ -	\$ 14,686	\$ -	\$ 14,686	87.58%
	CERTIFIED SALARIES	\$ 40,204,427	\$ 41,488,660	\$ (175,888)	\$ 41,312,772	\$ 41,312,772	\$ 41,249,761	\$ -	\$ 63,012	\$ -	\$ 63,012	99.85%
	Supervisors & Technology Salaries	\$ 1,000,730	\$ 1,020,284	\$ 27,057	\$ 1,047,341	\$ 1,047,341	\$ 1,043,860	\$ -	\$ 3,481	\$ -	\$ 3,481	99.67%
	Clerical & Secretarial Salaries	\$ 2,326,236	\$ 2,420,059	\$ 63,116	\$ 2,483,175	\$ 2,483,175	\$ 2,488,988	\$ -	\$ (5,813)	\$ -	\$ (5,813)	100.23%
	Paraprofessors	\$ 2,885,257	\$ 3,023,349	\$ (170,000)	\$ 2,853,349	\$ 2,853,349	\$ 2,790,191	\$ -	\$ 63,158	\$ -	\$ 63,158	97.79%
	Nurses & Medical Advisors	\$ 892,743	\$ 957,221	\$ -	\$ 957,221	\$ 957,221	\$ 946,366	\$ -	\$ 10,855	\$ -	\$ 10,855	98.87%
	Custodial & Maint. Salaries	\$ 3,249,642	\$ 3,391,717	\$ 97,039	\$ 3,488,756	\$ 3,488,756	\$ 3,382,650	\$ -	\$ 106,106	\$ -	\$ 106,106	96.96%
	Non-Certified Adj	\$ -	\$ 191,783	\$ (191,783)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Career/Job Salaries	\$ 158,051	\$ 180,335	\$ 1,714	\$ 182,049	\$ 182,049	\$ 155,653	\$ -	\$ 26,396	\$ -	\$ 26,396	85.50%
	Special Education Svcs Salaries	\$ 1,378,049	\$ 1,437,033	\$ 212,378	\$ 1,649,411	\$ 1,649,411	\$ 1,635,815	\$ -	\$ 13,596	\$ -	\$ 13,596	99.18%
	Security Salaries & Attendance	\$ 652,247	\$ 700,574	\$ 22,000	\$ 722,574	\$ 722,574	\$ 720,650	\$ -	\$ 1,924	\$ -	\$ 1,924	99.73%
	Extra Work - Non-Cert.	\$ 123,294	\$ 115,721	\$ 10,000	\$ 125,721	\$ 125,721	\$ 131,774	\$ -	\$ (6,053)	\$ -	\$ (6,053)	104.81%
	Custodial & Maint. Overtime	\$ 290,185	\$ 236,000	\$ 35,000	\$ 271,000	\$ 271,000	\$ 273,517	\$ -	\$ (2,517)	\$ -	\$ (2,517)	100.93%
	Civic Activities/Park & Rec.	\$ 35,166	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	\$ 35,249	\$ -	\$ (3,249)	\$ -	\$ (3,249)	110.15%
	NON-CERTIFIED SALARIES	\$ 12,991,598	\$ 13,706,076	\$ 106,521	\$ 13,812,597	\$ 13,812,597	\$ 13,604,713	\$ -	\$ 207,884	\$ -	\$ 207,884	98.49%
	SUBTOTAL SALARIES	\$ 53,196,025	\$ 55,194,736	\$ (69,367)	\$ 55,125,369	\$ 55,125,369	\$ 54,854,474	\$ -	\$ 270,896	\$ -	\$ 270,896	99.51%
200	EMPLOYEE BENEFITS											
	Medical & Dental Expenses	\$ 8,772,698	\$ 9,556,747	\$ -	\$ 9,556,747	\$ 9,556,747	\$ 9,549,973	\$ -	\$ 6,774	\$ -	\$ 6,774	99.93%
	Life Insurance	\$ 89,281	\$ 88,000	\$ -	\$ 88,000	\$ 88,000	\$ 88,377	\$ -	\$ (377)	\$ -	\$ (377)	100.43%
	FICA & Medicare	\$ 1,651,662	\$ 1,702,277	\$ 40,000	\$ 1,742,277	\$ 1,742,277	\$ 1,709,842	\$ -	\$ 32,435	\$ -	\$ 32,435	98.14%
	Pensions	\$ 905,790	\$ 931,687	\$ 33,500	\$ 965,187	\$ 965,187	\$ 965,625	\$ -	\$ (438)	\$ -	\$ (438)	100.05%
	Unemployment & Employee Assist.	\$ 52,413	\$ 81,600	\$ 29,000	\$ 110,600	\$ 110,600	\$ 105,555	\$ -	\$ 5,045	\$ -	\$ 5,045	95.44%
	Workers Compensation	\$ 423,781	\$ 415,367	\$ -	\$ 415,367	\$ 415,367	\$ 415,349	\$ -	\$ 18	\$ -	\$ 18	100.00%
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,895,625	\$ 12,775,678	\$ 102,500	\$ 12,878,178	\$ 12,878,178	\$ 12,834,720	\$ -	\$ 43,458	\$ -	\$ 43,458	99.66%

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2024**

OBJECT CODE	EXPENSE CATEGORY	2023-2024		YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2022 - 2023	APPROVED BUDGET	EXPENDED 2023-2024	TRANSFERS 2023-2024							
300	PROFESSIONAL SERVICES											
	Professional Services	\$ 497,713	\$ 436,643	\$ 141,000	\$ 577,643	\$ 577,643	\$ 602,666	\$ 1,150	\$ (26,173)	\$ -	\$ (26,173)	104.53%
	Professional Educational Serv.	\$ 109,147	\$ 161,055	\$ (275)	\$ 160,780	\$ 160,780	\$ 148,317	\$ 5,693	\$ 6,770	\$ -	\$ 6,770	95.79%
	SUBTOTAL PROFESSIONAL SERV.	\$ 606,860	\$ 597,698	\$ 140,725	\$ 738,423	\$ 738,423	\$ 750,983	\$ 6,843	\$ (19,402)	\$ -	\$ (19,402)	102.63%
400	PURCHASED PROPERTY SERV.											
	Buildings & Grounds Contracted Svc.	\$ 691,835	\$ 691,550	\$ (60,000)	\$ 631,550	\$ 631,550	\$ 608,137	\$ 3,631	\$ 19,782	\$ -	\$ 19,782	96.87%
	Utility Services - Water & Sewer	\$ 122,590	\$ 135,620	\$ (13,358)	\$ 122,262	\$ 122,262	\$ 94,774	\$ -	\$ 27,488	\$ -	\$ 27,488	77.52%
	Building, Site & Emergency Repairs	\$ 507,151	\$ 475,000	\$ -	\$ 475,000	\$ 475,000	\$ 513,040	\$ 17,614	\$ (55,654)	\$ -	\$ (55,654)	111.72%
	Equipment Repairs	\$ 218,088	\$ 249,170	\$ (3,180)	\$ 245,990	\$ 245,990	\$ 191,780	\$ 30,517	\$ 23,694	\$ -	\$ 23,694	90.37%
	Rentals - Building & Equipment	\$ 231,687	\$ 256,642	\$ (10,000)	\$ 246,642	\$ 246,642	\$ 240,275	\$ -	\$ 6,367	\$ -	\$ 6,367	97.42%
	Building & Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	SUBTOTAL PUR. PROPERTY SERV.	\$ 1,771,351	\$ 1,807,982	\$ (86,538)	\$ 1,721,444	\$ 1,721,444	\$ 1,648,006	\$ 51,762	\$ 21,676	\$ -	\$ 21,676	98.74%
500	OTHER PURCHASED SERVICES											
	Contracted Services	\$ 1,299,344	\$ 904,744	\$ 107,367	\$ 1,012,111	\$ 1,012,111	\$ 1,005,882	\$ 34,554	\$ (28,324)	\$ -	\$ (28,324)	102.80%
	Transportation Services	\$ 4,596,980	\$ 4,907,573	\$ 50,000	\$ 4,957,573	\$ 4,957,573	\$ 4,990,431	\$ -	\$ (32,858)	\$ -	\$ (32,858)	100.66%
	Insurance - Property & Liability	\$ 443,316	\$ 446,219	\$ -	\$ 446,219	\$ 446,219	\$ 435,965	\$ -	\$ 10,254	\$ -	\$ 10,254	97.70%
	Communications	\$ 179,879	\$ 174,170	\$ -	\$ 174,170	\$ 174,170	\$ 189,179	\$ -	\$ (15,009)	\$ -	\$ (15,009)	108.62%
	Printing Services	\$ 25,262	\$ 22,966	\$ -	\$ 22,966	\$ 22,966	\$ 23,253	\$ 1,076	\$ (1,363)	\$ -	\$ (1,363)	105.94%
	Tuition - Out of District	\$ 3,883,847	\$ 4,072,363	\$ -	\$ 4,072,363	\$ 4,072,363	\$ 3,996,387	\$ 14,851	\$ 61,125	\$ -	\$ 61,125	98.50%
	Student Travel & Staff Mileage	\$ 242,400	\$ 251,532	\$ -	\$ 251,532	\$ 251,532	\$ 213,569	\$ -	\$ 37,963	\$ -	\$ 37,963	84.91%
	SUBTOTAL OTHER PURCHASED SERV.	\$ 10,671,028	\$ 10,779,567	\$ 157,367	\$ 10,936,934	\$ 10,936,934	\$ 10,854,665	\$ 50,481	\$ 31,788	\$ -	\$ 31,788	99.71%
600	SUPPLIES											
	Instructional & Library Supplies	\$ 944,749	\$ 792,074	\$ 2,060	\$ 794,134	\$ 794,134	\$ 790,418	\$ 22,408	\$ (18,691)	\$ -	\$ (18,691)	102.35%
	Software, Medical & Office Supplies	\$ 221,527	\$ 198,452	\$ -	\$ 198,452	\$ 198,452	\$ 201,796	\$ 1,865	\$ (5,209)	\$ -	\$ (5,209)	102.62%
	Plant Supplies	\$ 398,008	\$ 365,600	\$ (30,000)	\$ 335,600	\$ 335,600	\$ 344,916	\$ -	\$ (9,316)	\$ -	\$ (9,316)	102.78%
	Electric	\$ 303,101	\$ 950,982	\$ (130,000)	\$ 820,982	\$ 820,982	\$ 941,701	\$ -	\$ (120,719)	\$ 0	\$ (120,719)	114.70%
	Propane & Natural Gas	\$ 472,827	\$ 469,981	\$ (73,000)	\$ 396,981	\$ 396,981	\$ 340,574	\$ -	\$ 56,407	\$ -	\$ 56,407	85.79%
	Heating Oil	\$ 93,031	\$ 94,098	\$ (10,000)	\$ 84,098	\$ 84,098	\$ 83,874	\$ -	\$ 224	\$ -	\$ 224	99.73%
	Fuel for Vehicles & Equip.	\$ 130,729	\$ 238,356	\$ (90,000)	\$ 148,356	\$ 148,356	\$ 143,424	\$ -	\$ 4,932	\$ -	\$ 4,932	96.68%
	Textbooks	\$ 631,365	\$ 67,787	\$ 366,358	\$ 434,145	\$ 434,145	\$ 364,208	\$ 98,668	\$ (28,730)	\$ -	\$ (28,730)	106.62%
	SUBTOTAL SUPPLIES	\$ 3,195,338	\$ 3,177,330	\$ 35,418	\$ 3,212,748	\$ 3,212,748	\$ 3,210,909	\$ 122,940	\$ (121,102)	\$ 0	\$ (121,102)	103.77%

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2024**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2022 - 2023	2023-2024 APPROVED BUDGET	YTD TRANSFERS 2023-2024	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
700	PROPERTY										
	Technology Equipment	\$ 355,440	\$ 422,996	\$ (106,500)	\$ 316,496	\$ 195,846	\$ 118,626	\$ 2,025	\$ -	\$ 2,025	99.16%
	Other Equipment	\$ 185,407	\$ 137,753	\$ (73,605)	\$ 64,148	\$ 34,026	\$ 8,120	\$ 22,002	\$ -	\$ 22,002	65.70%
	SUBTOTAL PROPERTY	\$ 540,847	\$ 560,749	\$ (180,105)	\$ 380,644	\$ 229,871	\$ 126,746	\$ 24,027	\$ -	\$ 24,027	93.69%
800	MISCELLANEOUS										
	Memberships	\$ 75,483	\$ 75,911	\$ -	\$ 75,911	\$ 76,349	\$ -	\$ (438)	\$ -	\$ (438)	100.58%
	SUBTOTAL MISCELLANEOUS	\$ 75,483	\$ 75,911	\$ -	\$ 75,911	\$ 76,349	\$ -	\$ (438)	\$ -	\$ (438)	100.58%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	TOTAL LOCAL BUDGET	\$ 81,952,557	\$ 85,069,651	\$ -	\$ 85,069,651	\$ 84,459,978	\$ 358,771	\$ 250,902	\$ 0	\$ 250,902	99.71%
900	Transfer to Non-Lapsing										
	GRAND TOTAL	\$ 81,952,557	\$ 85,069,651	\$ -	\$ 85,069,651	\$ 84,459,978	\$ 358,771	\$ 250,902	\$ 0	\$ 250,902	99.71%

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2024**

OBJECT CODE	EXPENSE CATEGORY	2023-2024		YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2022-2023	APPROVED BUDGET @ 70%	SUBMITTED 12/1/23 @ 70%	SUBMITTED 3/1/2024 @ 66.71%							
SPECIAL REVENUES												
	EXCESS COST GRANT REVENUE											
1266	Special Education Svcs Salaries ECG	\$ (7,750)	\$ -	\$ (50,725)	\$ (48,339)	\$ (49,319)	\$ (48,339)	\$ (48,339)	\$ 48,339	\$ 33,747	\$ 14,592	94.70%
4116	Transportation Services - ECG	\$ (489,642)	\$ (408,408)	\$ (395,314)	\$ (386,778)	\$ (394,619)	\$ (386,778)	\$ (386,778)	\$ (21,630)	\$ 270,026	\$ 116,752	92.13%
4160	Tuition - Out of District ECG	\$ (1,373,396)	\$ (1,423,941)	\$ (1,378,921)	\$ (1,311,846)	\$ (1,338,441)	\$ (1,311,846)	\$ (1,311,846)	\$ (112,095)	\$ 915,852	\$ 395,994	95.34%
	Total	\$ (1,870,788)	\$ (1,832,349)	\$ (1,824,960)	\$ (1,746,963)	\$ (1,782,379)	\$ (1,746,963)	\$ (1,746,963)	\$ (85,386)	\$ 1,219,625	\$ 527,338	100.00%
				\$2,607,086	\$2,618,742	\$2,621,146	\$2,618,742	\$ (15,600)	\$ -	\$ -	\$ 1,746,963	
	SDE MAGNET TRANSPORTATION GRANT	\$ (13,000)	\$ -	\$ (15,600)	\$ -	\$ (15,600)	\$ -	\$ (15,600)	\$ -	\$ -	\$ -	100.00%
OTHER REVENUES												
BOARD OF EDUCATION FEES & CHARGES - SERVICES												
	LOCAL TUITION											
	HIGH SCHOOL FEES FOR PARKING PERMITS											
	MISCELLANEOUS FEES											
	TOTAL SCHOOL GENERATED FEES											
	OTHER GRANTS											
14	ESSER II - 9/30/2023			\$625,532	\$51,797	\$573,735	\$51,797	\$0	\$0	\$0	\$0	100.00%
18	ESSER III (estimated \$809k for 21-22 use) 9/30/2024			\$1,253,726	\$535,658	\$709,840	\$535,658	\$8,229	\$8,229	\$8,229	\$8,229	99.34%

**2023 - 2024
 NEWTOWN BOARD OF EDUCATION
 TRANSFERS RECOMMENDED
 JUNE 30, 2024**

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	
\$19,402	100	EDUCATIONAL ASSISTANTS	300	PROFESSIONAL SERVICES	TO COVER DEFICIT IN PROFESSIONAL SERVICES
\$18,000	100	EDUCATIONAL ASSISTANTS	600	INSTRUCTIONAL & LIBRARY SUPPLIES	TO COVER DEFICITS IN SUPPLIES
\$5,000	100	EDUCATIONAL ASSISTANTS	600	SOFTWARE, MEDICAL & OFFICE SUPPLIES	
\$9,000	100	EDUCATIONAL ASSISTANTS	600	PLANT SUPPLIES	
\$61,000	100	CUSTODIAL & MAINT. SALARIES	600	ELECTRIC	
\$28,102	100	CUSTODIAL & MAINT. SALARIES	600	TEXTBOOKS	
\$127,102 \$438	100	CUSTODIAL & MAINT. SALARIES	800	MEMBERSHIPS	TO COVER DEFICIT IN MISCELLANEOUS EXPENSES
\$140,942	SUBTOTAL				

2023 - 2024

NEWTOWN BOARD OF EDUCATION
 DETAIL OF TRANSFERS RECOMMENDED

JUNE 30, 2024

FROM		TO	
OBJECT CODE	AMOUNT	OBJECT CODE	AMOUNT
100	\$19,402	300	\$19,402
	EDUCATIONAL ASSISTANTS		PROFESSIONAL SERVICES
	\$19,402 001000000000-51232		\$19,402 001000000000-54130
	OBJECT SUBCATEGORY ED ASSISTANTS		OBJECT SUBCATEGORY PROFESSIONAL SERVICES
100	\$32,000	600	\$18,000
	EDUCATIONAL ASSISTANTS		INSTRUCTIONAL & LIBRARY SUPPLIES
	\$32,000 001000000000-51232		\$18,000 001000000000-55100
	OBJECT SUBCATEGORY ED ASSISTANTS		OBJECT SUBCATEGORY INSTR. & LIBRARY SUPPLIES
100	\$89,102	600	\$5,000
	CUSTODIAL & MAINT. SALARIES		SOFTWARE, MEDICAL & OFFICE SUPPLIES
	\$89,102 001000000000-51250		\$5,000 001000000000-55400
	OBJECT SUBCATEGORY CUSTODIAL & MAINT. SALARY		OBJECT SUBCATEGORY SOFTWARE, MEDICAL & OFF SUPPLIES
		600	\$9,000
			PLANT SUPPLIES
			\$9,000 001000000000-55900
			OBJECT SUBCATEGORY PLANT SUPPLIES
		600	\$61,000
			ELECTRIC
			\$61,000 001000000000-56200
			OBJECT SUBCATEGORY ELECTRIC
		600	\$28,102
			TEXTBOOKS
			\$28,102 001000000000-56900
			OBJECT SUBCATEGORY TEXTBOOKS
100	\$438	800	\$438
	CUSTODIAL & MAINT. SALARIES		MEMBERSHIPS
	\$438 001000000000-51250		\$438 001000000000-58900
	OBJECT SUBCATEGORY CUSTODIAL & MAINT. SALARY		OBJECT SUBCATEGORY MEMBERSHIPS
			TOTAL TRANSFERS REQUESTED
	\$140,942		\$140,942

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
JULY 31, 2024**

SUMMARY

The July 2024-25 financial report has limited data available at this time. This is generally the case as anticipated obligations are not included and our account-by-account analysis has not yet begun. Any event that would negatively impact our budget as the school year begins will be addressed and brought forward to the Board as soon as possible. Our first priority is to ensure that all employee salaries are properly encumbered and necessary budget adjustments are made. Salary encumbrances will be analyzed and reclassifications will be made as teachers and other non-certified positions are typically reassigned at the beginning of the year. These changes will be brought forward to the board in September & October.

During the month of July, the district spent approximately \$4.8M for operations. The largest area of expense occurred in Employee Benefit's where we made our first quarterly installment of \$2.5M to the Town for employee healthcare. All other operational requirements, including salaries, account for approximately \$2.3M in expenditures.

The only anticipated obligation included in this report is the budgeted amount of our excess cost grant. This number was based on last year's data and will be adjusted in December when the first submission of this grant is due to the state. A large portion of this grant revenue is used to offset the high costs of special education tuition. Portions of this grant are also allocated to special education transportation and local services. This grant revenue is considered special revenue and therefore, included as an offset to our expenditures. I've included a timeline (see attached) that provides more information on report submission dates and revenue receipts.

Included in this report are the final expenditures from the 2023-2024 budget. It should be noted that these figures are currently unaudited and subject to change. Having these numbers available for reference helps one observe and compare the expenses year over year.

The July report aligns the 2024-25 budget as approved by the Board of Education. This budget was met with a large reduction as a result of the referendum failure on April 23, 2024. The Legislative Council recommended a budget reduction of \$1,936,436 that resulted in the loss of important positions, reductions in textbooks, supplies, B&G, benefits, contracted services and transportation (see full list attached). The revised budget was put forth to tax-payers and approved on May 14, 2024.

Tanja Gouveia
Director of Business
August 28, 2024

**NEWTOWN BOARD OF EDUCATION
2024-25 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2024**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2023 - 2024	2024-2025 APPROVED BUDGET	YTD TRANSFERS 2024-2025	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
GENERAL FUND BUDGET											
100	SALARIES	\$ 54,854,474	\$ 56,415,958	\$ -	\$ 56,415,958	\$ 842,340	\$ 14,422,098	\$ 41,151,520	\$ (45,000)	\$ 41,196,520	26.98%
200	EMPLOYEE BENEFITS	\$ 12,834,720	\$ 13,673,917	\$ -	\$ 13,673,917	\$ 3,332,479	\$ 7,999,627	\$ 2,341,811	\$ -	\$ 2,341,811	82.87%
300	PROFESSIONAL SERVICES	\$ 757,825	\$ 672,930	\$ -	\$ 672,930	\$ 14,881	\$ 50,995	\$ 607,054	\$ -	\$ 607,054	9.79%
400	PURCHASED PROPERTY SERV.	\$ 1,699,768	\$ 1,890,644	\$ -	\$ 1,890,644	\$ 34,381	\$ 637,281	\$ 1,218,983	\$ -	\$ 1,218,983	35.53%
500	OTHER PURCHASED SERVICES	\$ 10,905,146	\$ 11,047,142	\$ -	\$ 11,047,142	\$ 443,878	\$ 5,382,231	\$ 5,221,033	\$ (1,532,304)	\$ 6,753,337	38.87%
600	SUPPLIES	\$ 3,333,850	\$ 3,170,329	\$ -	\$ 3,170,329	\$ 113,060	\$ 295,419	\$ 2,761,851	\$ -	\$ 2,761,851	12.88%
700	PROPERTY	\$ 356,617	\$ 357,069	\$ -	\$ 357,069	\$ -	\$ 189,783	\$ 167,286	\$ -	\$ 167,286	53.15%
800	MISCELLANEOUS	\$ 76,349	\$ 81,077	\$ -	\$ 81,077	\$ 40,718	\$ 13,655	\$ 26,704	\$ -	\$ 26,704	67.06%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
TOTAL GENERAL FUND BUDGET		\$ 84,818,749	\$ 87,409,066	\$ -	\$ 87,409,066	\$ 4,821,737	\$ 28,991,088	\$ 53,596,241	\$ (1,577,304)	\$ 55,173,545	36.88%
900	TRANSFER NON-LAPSING (unaudited)	\$ 250,902									
<i>this amount has been recommended for transfer into the BoE's Non-Lapsing Fund</i>											
GRAND TOTAL		\$ 85,069,651	\$ 87,409,066	\$ -	\$ 87,409,066	\$ 4,821,737	\$ 28,991,088	\$ 53,596,241	\$ (1,577,304)	\$ 55,173,545	36.88%

**NEWTOWN BOARD OF EDUCATION
2024-25 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2024**

OBJECT CODE	EXPENSE CATEGORY	2024-2025		YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2023 - 2024	APPROVED BUDGET	2024-2025	2024-2025							
100	SALARIES											
	Administrative Salaries	\$ 4,324,634	\$ 4,415,759	\$ -	\$ -	\$ 4,415,759	\$ 271,829	\$ 3,095,040	\$ 1,048,890	\$ -	\$ 1,048,890	76.25%
	Teachers & Specialists Salaries	\$ 35,054,141	\$ 35,746,541	\$ -	\$ -	\$ 35,746,541	\$ 67,381	\$ 432,448	\$ 35,246,712	\$ -	\$ 35,246,712	1.40%
	Early Retirement	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000	\$ -	\$ -	\$ -	100.00%
	Continuing Ed./Summer School	\$ 115,676	\$ 124,447	\$ -	\$ -	\$ 124,447	\$ 40,333	\$ 51,673	\$ 32,441	\$ -	\$ 32,441	73.93%
	Homebound & Tutors Salaries	\$ 160,787	\$ 184,110	\$ -	\$ -	\$ 184,110	\$ 150	\$ 104,472	\$ 79,488	\$ -	\$ 79,488	56.83%
	Certified Substitutes	\$ 749,519	\$ 830,665	\$ -	\$ -	\$ 830,665	\$ -	\$ 40,640	\$ 790,025	\$ -	\$ 790,025	4.89%
	Coaching/Activities	\$ 728,440	\$ 701,036	\$ -	\$ -	\$ 701,036	\$ -	\$ -	\$ 701,036	\$ -	\$ 701,036	0.00%
	Staff & Program Development	\$ 103,564	\$ 102,950	\$ -	\$ -	\$ 102,950	\$ -	\$ -	\$ 102,950	\$ -	\$ 102,950	0.00%
	CERTIFIED SALARIES	\$ 41,249,761	\$ 42,118,508	\$ -	\$ -	\$ 42,118,508	\$ 379,694	\$ 3,737,273	\$ 38,001,542	\$ -	\$ 38,001,542	9.77%
	Supervisors & Technology Salaries	\$ 1,043,860	\$ 1,029,988	\$ -	\$ -	\$ 1,029,988	\$ 66,508	\$ 880,995	\$ 82,485	\$ -	\$ 82,485	91.99%
	Clerical & Secretarial Salaries	\$ 2,488,988	\$ 2,411,941	\$ -	\$ -	\$ 2,411,941	\$ 91,726	\$ 2,289,054	\$ 31,161	\$ -	\$ 31,161	98.71%
	Paraprofessors	\$ 2,790,191	\$ 3,056,971	\$ -	\$ -	\$ 3,056,971	\$ 15,946	\$ 2,622,226	\$ 418,800	\$ -	\$ 418,800	86.30%
	Nurses & Medical Advisors	\$ 946,366	\$ 1,018,820	\$ -	\$ -	\$ 1,018,820	\$ 557	\$ 10,000	\$ 1,008,263	\$ -	\$ 1,008,263	1.04%
	Custodial & Maint. Salaries	\$ 3,382,650	\$ 3,545,200	\$ -	\$ -	\$ 3,545,200	\$ 218,560	\$ 3,298,494	\$ 28,146	\$ -	\$ 28,146	99.21%
	Non-Certified Adj	\$ -	\$ 171,650	\$ -	\$ -	\$ 171,650	\$ -	\$ -	\$ 171,650	\$ -	\$ 171,650	0.00%
	Career/Job Salaries	\$ 155,653	\$ 206,773	\$ -	\$ -	\$ 206,773	\$ 4,892	\$ 131,753	\$ 70,128	\$ -	\$ 70,128	66.08%
	Special Education Svcs Salaries	\$ 1,635,815	\$ 1,738,248	\$ -	\$ -	\$ 1,738,248	\$ 45,808	\$ 775,530	\$ 916,910	\$ (45,000)	\$ 961,910	44.66%
	Security Salaries & Attendance	\$ 720,650	\$ 727,212	\$ -	\$ -	\$ 727,212	\$ 7,257	\$ 676,773	\$ 43,182	\$ -	\$ 43,182	94.06%
	Extra Work - Non-Cert.	\$ 131,774	\$ 122,647	\$ -	\$ -	\$ 122,647	\$ 12,539	\$ -	\$ 110,108	\$ -	\$ 110,108	10.22%
	Custodial & Maint. Overtime	\$ 273,517	\$ 236,000	\$ -	\$ -	\$ 236,000	\$ (1,285)	\$ -	\$ 237,285	\$ -	\$ 237,285	-0.54%
	Civic Activities/Park & Rec.	\$ 35,249	\$ 32,000	\$ -	\$ -	\$ 32,000	\$ 139	\$ -	\$ 31,861	\$ -	\$ 31,861	0.43%
	NON-CERTIFIED SALARIES	\$ 13,604,713	\$ 14,297,450	\$ -	\$ -	\$ 14,297,450	\$ 462,647	\$ 10,684,825	\$ 3,149,978	\$ (45,000)	\$ 3,194,978	77.65%
	SUBTOTAL SALARIES	\$ 54,854,474	\$ 56,415,958	\$ -	\$ -	\$ 56,415,958	\$ 842,340	\$ 14,422,098	\$ 41,151,520	\$ (45,000)	\$ 41,196,520	26.98%
200	EMPLOYEE BENEFITS											
	Medical & Dental Expenses	\$ 9,549,973	\$ 10,305,448	\$ -	\$ -	\$ 10,305,448	\$ 2,566,999	\$ 7,700,996	\$ 37,454	\$ -	\$ 37,454	99.64%
	Life Insurance	\$ 88,377	\$ 92,000	\$ -	\$ -	\$ 92,000	\$ -	\$ -	\$ 92,000	\$ -	\$ 92,000	0.00%
	FICA & Medicare	\$ 1,709,842	\$ 1,768,360	\$ -	\$ -	\$ 1,768,360	\$ 48,596	\$ -	\$ 1,719,764	\$ -	\$ 1,719,764	2.75%
	Pensions	\$ 965,625	\$ 999,360	\$ -	\$ -	\$ 999,360	\$ 599,007	\$ 11,000	\$ 389,353	\$ -	\$ 389,353	61.04%
	Unemployment & Employee Assist.	\$ 105,555	\$ 81,600	\$ -	\$ -	\$ 81,600	\$ -	\$ -	\$ 81,600	\$ -	\$ 81,600	0.00%
	Workers Compensation	\$ 415,349	\$ 427,149	\$ -	\$ -	\$ 427,149	\$ 117,877	\$ 287,631	\$ 21,640	\$ -	\$ 21,640	94.93%
	SUBTOTAL EMPLOYEE BENEFITS	\$ 12,834,720	\$ 13,673,917	\$ -	\$ -	\$ 13,673,917	\$ 3,332,479	\$ 7,999,627	\$ 2,341,811	\$ -	\$ 2,341,811	82.87%

**NEWTOWN BOARD OF EDUCATION
2024-25 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2024**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2023 - 2024	2024-2025 APPROVED BUDGET	YTD TRANSFERS 2024-2025	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
300	PROFESSIONAL SERVICES										
	Professional Services	\$ 603,816	\$ 439,743	-	\$ 439,743	\$ 14,831	\$ 20,720	\$ 404,192	\$ -	\$ 404,192	8.08%
	Professional Educational Serv.	\$ 154,010	\$ 233,187	-	\$ 233,187	\$ 50	\$ 30,275	\$ 202,862	\$ -	\$ 202,862	13.00%
	SUBTOTAL PROFESSIONAL SERV.	\$ 757,825	\$ 672,930	-	\$ 672,930	\$ 14,881	\$ 50,995	\$ 607,054	\$ -	\$ 607,054	9.79%
400	PURCHASED PROPERTY SERV.										
	Buildings & Grounds Contracted Svc.	\$ 611,768	\$ 711,000	-	\$ 711,000	\$ 19,746	\$ 400,434	\$ 290,820	\$ -	\$ 290,820	59.10%
	Utility Services - Water & Sewer	\$ 94,774	\$ 128,315	-	\$ 128,315	\$ -	\$ -	\$ 128,315	\$ -	\$ 128,315	0.00%
	Building, Site & Emergency Repairs	\$ 530,654	\$ 495,000	-	\$ 495,000	\$ 11,956	\$ 7,393	\$ 475,651	\$ -	\$ 475,651	3.91%
	Equipment Repairs	\$ 222,296	\$ 268,994	-	\$ 268,994	\$ 469	\$ 6,978	\$ 261,547	\$ -	\$ 261,547	2.77%
	Rentals - Building & Equipment	\$ 240,275	\$ 287,335	-	\$ 287,335	\$ 2,210	\$ 222,476	\$ 62,649	\$ -	\$ 62,649	78.20%
	Building & Site Improvements	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	SUBTOTAL PUR. PROPERTY SERV.	\$ 1,699,768	\$ 1,890,644	-	\$ 1,890,644	\$ 34,381	\$ 637,281	\$ 1,218,983	\$ -	\$ 1,218,983	35.53%
500	OTHER PURCHASED SERVICES										
	Contracted Services	\$ 1,040,435	\$ 1,005,847	-	\$ 1,005,847	\$ 217,603	\$ 260,116	\$ 528,128	\$ -	\$ 528,128	47.49%
	Transportation Services	\$ 4,990,431	\$ 5,130,320	-	\$ 5,130,320	\$ 6,400	\$ 3,722,992	\$ 1,400,928	\$ (398,936)	\$ 1,799,864	64.92%
	Insurance - Property & Liability	\$ 435,965	\$ 461,988	-	\$ 461,988	\$ 105,146	\$ 276,437	\$ 80,406	\$ -	\$ 80,406	82.60%
	Communications	\$ 189,179	\$ 188,915	-	\$ 188,915	\$ 16,353	\$ 151,778	\$ 20,784	\$ -	\$ 20,784	89.00%
	Printing Services	\$ 24,329	\$ 27,700	-	\$ 27,700	\$ -	\$ 171	\$ 27,529	\$ -	\$ 27,529	0.62%
	Tuition - Out of District	\$ 4,011,238	\$ 3,989,164	-	\$ 3,989,164	\$ 97,545	\$ 961,491	\$ 2,930,128	\$ (1,133,368)	\$ 4,063,496	-1.86%
	Student Travel & Staff Mileage	\$ 213,569	\$ 243,208	-	\$ 243,208	\$ 831	\$ 9,246	\$ 233,131	\$ -	\$ 233,131	4.14%
	SUBTOTAL OTHER PURCHASED SERV.	\$ 10,905,146	\$ 11,047,142	-	\$ 11,047,142	\$ 443,878	\$ 5,382,231	\$ 5,221,033	\$ (1,532,304)	\$ 6,753,337	38.87%
600	SUPPLIES										
	Instructional & Library Supplies	\$ 812,825	\$ 857,256	-	\$ 857,256	\$ 44,977	\$ 163,352	\$ 648,927	\$ -	\$ 648,927	24.30%
	Software, Medical & Office Supplies	\$ 203,661	\$ 230,186	-	\$ 230,186	\$ 19,530	\$ 25,231	\$ 185,424	\$ -	\$ 185,424	19.45%
	Plant Supplies	\$ 344,916	\$ 343,000	-	\$ 343,000	\$ 3,836	\$ 35,445	\$ 303,719	\$ -	\$ 303,719	11.45%
	Electric	\$ 941,701	\$ 923,681	-	\$ 923,681	\$ 28,840	\$ -	\$ 894,841	\$ -	\$ 894,841	3.12%
	Propane & Natural Gas	\$ 340,574	\$ 496,657	-	\$ 496,657	\$ -	\$ -	\$ 496,657	\$ -	\$ 496,657	0.00%
	Heating Oil	\$ 83,874	\$ 52,065	-	\$ 52,065	\$ -	\$ -	\$ 52,065	\$ -	\$ 52,065	0.00%
	Fuel for Vehicles & Equip.	\$ 143,424	\$ 140,930	-	\$ 140,930	\$ 1,750	\$ -	\$ 139,180	\$ -	\$ 139,180	1.24%
	Textbooks	\$ 462,875	\$ 126,554	-	\$ 126,554	\$ 14,126	\$ 71,390	\$ 41,038	\$ -	\$ 41,038	67.57%
	SUBTOTAL SUPPLIES	\$ 3,333,850	\$ 3,170,329	-	\$ 3,170,329	\$ 113,060	\$ 295,419	\$ 2,761,851	\$ -	\$ 2,761,851	12.88%

**NEWTOWN BOARD OF EDUCATION
2024-25 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2024**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2023 - 2024	2024-2025 APPROVED BUDGET	YTD TRANSFERS 2024-2025	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
700	PROPERTY										
	Technology Equipment	\$ 314,471	\$ 315,083	\$ -	\$ 315,083	\$ -	\$ 181,082	\$ 134,001	\$ -	\$ 134,001	57.47%
	Other Equipment	\$ 42,146	\$ 41,986	\$ -	\$ 41,986	\$ -	\$ 8,701	\$ 33,285	\$ -	\$ 33,285	20.72%
	SUBTOTAL PROPERTY	\$ 356,617	\$ 357,069	\$ -	\$ 357,069	\$ -	\$ 189,783	\$ 167,286	\$ -	\$ 167,286	53.15%
800	MISCELLANEOUS										
	Memberships	\$ 76,349	\$ 81,077	\$ -	\$ 81,077	\$ 40,718	\$ 13,655	\$ 26,704	\$ -	\$ 26,704	67.06%
	SUBTOTAL MISCELLANEOUS	\$ 76,349	\$ 81,077	\$ -	\$ 81,077	\$ 40,718	\$ 13,655	\$ 26,704	\$ -	\$ 26,704	67.06%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
	TOTAL LOCAL BUDGET	\$ 84,818,749	\$ 87,409,066	\$ -	\$ 87,409,066	\$ 4,821,737	\$ 28,991,088	\$ 53,596,241	\$ (1,577,304)	\$ 55,173,545	36.88%
900	Transfer to Non-Lapsing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	GRAND TOTAL	\$ 84,818,749	\$ 87,409,066	\$ -	\$ 87,409,066	\$ 4,821,737	\$ 28,991,088	\$ 53,596,241	\$ (1,577,304)	\$ 55,173,545	36.88%

**NEWTOWN BOARD OF EDUCATION
2024-25 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2024**

OBJECT CODE	EXPENSE CATEGORY	2024-2025		YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2023-2024	APPROVED BUDGET	TRANSFERS 2024-2025	ESTIMATED							
<u>SPECIAL REVENUES</u>												
	EXCESS COST GRANT REVENUE											
1266	Special Education Svcs Salaries ECG	\$ (48,339)	\$ (45,000)				\$ (45,000)		\$ -			100.00%
4116	Transportation Services - ECG	\$ (386,778)	\$ (398,936)				\$ (398,936)		\$ -			100.00%
4160	Tuition - Out of District ECG	\$ (1,311,846)	\$ (1,133,368)				\$ (1,133,368)		\$ -			100.00%
	Total	\$ (1,746,963)	\$ (1,577,304)				\$ (1,577,304)		\$ -			100.00%
						\$0	Difference from 12/1 submission \$ 1,577,304		\$0			
	SDE MAGNET TRANSPORTATION GRANT	\$ (13,000)	\$ (15,600)				\$ (15,600)		\$ -			100.00%
<u>OTHER REVENUES</u>												
<u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u>												
	LOCAL TUITION											
	HIGH SCHOOL FEES FOR PARKING PERMITS											
	MISCELLANEOUS FEES											
	TOTAL SCHOOL GENERATED FEES											
	TOTAL BUDGET											
	APPROVED BUDGET											
	21-22 EXPENSED											
	22-23 EXPENSED											
	ENCUMBER											
	BALANCE											
	% EXPENSED											
14	ESSER II - 9/30/2023											100.00%
18	ESSER III (estimated \$809k for 21-22 use) 9/30/2024											99.34%

2024-2025 Budget Reductions & 2023-2024 Pre-Purchase Plan

Legislative Council Budget Reduction -\$1,936,436 **BoE Approved 5/21/24**

<i>2023-2024 BoE Approved Budget</i>	\$85,069,651	3.57%
<i>2024-2025 BoE Approved Budget</i>	\$89,826,756	5.59%
<i>BoE Technical Adjustments</i>	-\$25,343	
<i>Capital Non-recurring Projects</i>	-\$455,911	
<i>2024-2025 BoE Budget (failed at referendum)</i>	\$89,345,502	5.03%

2023-24 Pre-Purchases + Additional Needs: 2024-2025

Curriculum Budget Reduction

Reading Program 6-8	-\$282,700
Spanish Textbooks - NMS & NHS	-\$123,000
K-5 Classroom Companion Libraries	-\$72,000
AP Psych - updated textbook	-\$45,700
Total Curriculum Pre-Purchases	-\$523,400

FTE Additional Requirements

1.0	MGS SPED Teacher	\$67,139
1.0	Kinder Readiness (SPED)	\$67,139
0.77	Project Adventure Para (restore)	\$21,654
2.8	Total Additional Needs	\$155,932

Other Pre-purchases

NMS Music Lab I-mac/monitor Repl. (21)	-\$12,808
NHS Music Lab I-mac & Monitor Repl.	-\$22,482
Replacement Desktop Computers (30)	-\$17,700
Replacement Monitors for Classrooms (30)	-\$11,160
NHS graphics and film I-mac	-\$14,988
NMS Café Tables	-\$7,500
Total Other Pre-Purchases	-\$86,638

Subtotal 2023-2024 Pre-Purchases + Needs **-\$454,106**

2024-2025 Budget Reductions

Staffing

-1.0	BCBA - (newly added position)	-\$75,000
-1.0	NHS Social Studies Teacher	-\$107,423
	Elementary Spanish (4.0 FTE reinstated \$271,262)	\$0
	HOM 4th Grade Teacher (BoE reinstated \$67,139)	\$0
	HAW 1st Grade Teacher (BoE Reinstated \$67,139)	\$0
-0.77	RIS Classroom Para	-\$16,996
-0.77	NMS Classroom Para	-\$17,670
-1.0	Consolidation of CO Secretary	-\$57,218
-0.5	Health & Wellness Coordinator	-\$92,153
-0.5	Speech & Language Pathologist	-\$46,134
-1.0	HS English Teacher	-\$56,527
-1.0	Dean of Students NMS (newly added to budget)	-\$72,510
-1.0	Dean of Students NHS (newly added to budget)	-\$73,853
	RIS Classroom Teachers (2.0 FTE reinstated \$134,27)	\$0
-1.0	Custodian 1.0 FTE	-\$59,388
	Security Guards (4.0 FTE reinstated \$115,620)	\$0
-0.25	NHS Science Teacher (one section)	-\$16,459
-9.8	Total Staffing Reductions	-\$691,331

Other Salary Reductions

Summer School (newly added to budget)	-\$25,000
Non-certified Salary Allowance	-\$120,000
Library Paras - additional hours	-\$20,648
Tech Liaison Stipends	-\$27,066
Asst. Softball & Baseball Coaching Stipends - NMS	-\$3,974
Elementary Clubs (Combined)	-\$7,506
RIS & NMS Clubs (\$5,000 each)	-\$10,000
Security Salary Increase	-\$49,784
Technical Adjustment - (para line item)	-\$9,000
Total Other Salary Reductions	-\$272,978

Buildings & Grounds

Excise Tax Fuel Credit	-\$75,000
Oil Adjustment - HOM	-\$35,000
B&G Contracted Services	-\$7,500
B&G General Repairs	-\$6,500
B&G Rental Equipment	-\$3,500
B&G Supplies	-\$20,000
B&G Repairs (HS, MS, RIS)	-\$30,000
Furniture Reduction - District Wide	-\$20,000
Total Other Salary Reductions	-\$197,500

Contracted Services

I-ready (personalized pathways section)	-\$30,000
Rosetta Stone - NMS	-\$8,400
PT Athletic Trainer (newly added to budget)	-\$29,428
NHS Library Media Center Contracted Services	-\$5,000
Total Contracted Services	-\$72,828

Textbooks

Social Studies Textbooks - NMS	-\$11,363
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Equipment

Chromebook Reduction	-\$50,000
MGS Conference Table	-\$2,500
NHS French Horn	-\$2,500
NHS High Jump Mat	-\$10,000
Total Contracted Services	-\$65,000

Transportation

NHS Transportation	-\$9,000
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School Level Supplies

RIS General Supplies	-\$10,000
NMS General Supplies	-\$13,875
NHS General Supplies	-\$20,000
Total Supplies	-\$43,875

Benefits

OPEB (other post employment benefits)	-\$100,000
FICA / MCR	-\$18,455
Total Benefits	-\$118,455

Subtotal 2024-2025 Budget Reductions	-\$1,482,330
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Total 2024-2025 Budget Adjustment	-\$1,936,436
2024-2025 Approved BoE Budget	\$87,409,066 2.75%

Excess Cost Revenue Timeline (informational)

The table below provides an outline of the excess cost grant; how the grant is submitted, projected, reported and deposited. The formula used to determine eligible submissions of excess costs is as follows:

Meeting the “threshold”

Eligible costs must be above a certain dollar amount, a.k.a. the threshold. The formula used to determine these costs takes the prior year NCPP X 4.5. Costs that are above this threshold can be submitted to the State for reimbursements. The State will typically reimburse 75% of these costs. The submission must also meet specific criteria, and for students that are outplaced through an agency, such as DCF, the threshold is lowered to 1 X NCPP.

TIMELINE

<u>Step One</u>	<u>Submissions</u>	<u>Budget & Rates</u>	<u>Financial Statements</u>	<u>Deposits</u>
December 1 st (year 0)	Projection due to State	This number is also used for the following year’s budget (w/projections)	This number will be used in the Nov/Dec financial statements	
<u>Step Two</u>				
January (middle) (year 0)	1 st estimate received from State (based on our Dec 1 st submission)	State will provide estimated revenue and reimbursement %	This number will be used in the Jan/Feb financial statements	2/3 of the State’s estimate will be deposited in February
<u>Step Three</u>				
March 1 st (year 0)	2 nd projection due to the State			
<u>Step Four</u>				
April (middle) (year 0)	2 st estimate received from State (based on our March 1 st submission)	State will provide adjusted revenue and reimbursement %	This number is used to adjust the current year’s financial statements (April or May)	Balance of the State’s estimate will be deposited in May
<u>Step Five</u>				
September 1 st (year 1)	Year-end (prior year) reconciliation due to State (based on full fiscal year costs)	This submission will capture adjustments that have been made (on our end only) between March 1 st and June 30 th		Adjustments (if any) will be made to the third ECS deposit in April
<u>Step Five</u>				
December (late) (year 1)	Year end (prior year) reconciliation due to State (this will include audit adjustments)			Adjustments (if any) will be made to the third ECS deposit in April



Facility Condition Assessments Draft Report Overview

Bureau Veritas
Completed July 2024



Report Summary

- Key Findings
- Building System Summaries
 - Structure
 - Fire Suppression
 - Electrical
 - Fire Alarm
 - Equipment
 - Accessibility
 - HVAC
 - Plumbing
 - Elevators
 - Interiors
 - Facade
 - Roof
- 10 Years of System Expense Forecasts
- Equipment Inventories
- Accessibility Review
- Component Conditions
- Replacement Reserves
- Equipment Inventory Lists

Hawley Elementary School

Near Term Key Findings (1-5 years):

- Resurface Parking Lot and Poor Site Drainage
- 1997 Roof Replacement/Restoration
- Site/Civil - Playground/Field Surfaces in Poor Condition

Middle Gate Elementary School

Near Term Key Findings (1-5 years):

- **Roof Replacement/Restoration**
- **HVAC Improvements**
- **Site/Civil - Playgrounds and Parking Lots Resurfaced**
- **Courtyard Window Replacement (Energy Performance)**
- **Lavatory Accessibility Upgrades**
- **Flooring Replacement**

Head O' Meadow Elementary School

Near Term Key Findings (1-5 years):

- **Roof Replacement/Restoration**
- **Window Replacement (Energy Performance)**
- **Site/Civil - Playgrounds and Parking Lots Resurfaced**

Sandy Hook Elementary School

Near Term Key Findings (1-5 years):

- **Settling Cracks in Flooring and Walls**
- **Cistern Tank and Water Garden Require Follow-Up Study**

Reed Intermediate School

Near Term Key Findings (1-5 years):

- Remove Underground Oil Tank
- Replace Failed HVAC Energy Efficient Controls
- Site/Civil - Parking Lots Resurfaced
- Replace Classroom Flooring (Carpets)
- Replace Aging Food Service Equipment

Newtown Middle School

Near Term Key Findings (1-5 years):

- **Replace Emergency Generator System**
- **Upgrade Electrical System**
- **Replace Roof Exhaust Fans (approx 12)**
- **Site/Civil - Follow-up Study on Poor Site Drainage and Parking Lots Surfaces**
- **Replace 4 Gym Air Handlers (end of life)**
- **Replace Fan Coil Heater Throughout the Building (end of life)**
- **Add Redundant Heating Systems in Both Sections of the Building**
- **Recommend Detailed Accessibility Study**

Newtown High School

Near Term Key Findings (1-5 years):

- **Roof Replacement/Restoration**
- **Replace Exterior Doors**
- **Resurface Tennis/Volleyball Court**
- **Replace Aged HVAC Systems Including Chiller**
- **Replace Fire Alarm System**

Going From Draft to Final Report

- **Clarification of System Summaries**
- **Completion of Space Functionality Study**
- **Review of Systems Cost Estimates**
- **Final Reports Due on or About September 20th**

BOE Non-Lapsing Fund Balance and Activity

Year	% to Budget	General Deposit	Reserved for Special Ed	Reserved for General Use	Expenses	Balance	Use
Trans from Cap non-recurring 7/2012							
2013-14 Deposit 6/30/14		\$150,000	\$0	\$150,000	(\$139,690)	\$10,310 (a)	
2014-15 Deposit 6/30/15		\$47,185	\$0	\$47,185	(\$1,800)	\$55,695	Fabricate metal doorway
2015-16 Deposit 6/30/16		\$12,909	\$0	\$12,909	(\$13,310)	\$55,294	Fabricate metal doorway + security bollards
		\$2,533	\$0	\$2,533	(\$4,950)	\$52,877	IR scan
Trans from Cap non-recurring 7/2016							
2016-17 Deposit 6/30/17	0.13%	\$97,942	\$0	\$97,942	(\$90,036)	\$160,783	4G Network
2017-18 Deposit 6/30/18	0.37%	\$276,038	\$0	\$276,038	(\$9,358)	\$427,463	4G Network
2018-19 Deposit 6/30/19	0.43%	\$328,772	\$63,000	\$265,772	(\$180,182)	\$576,053	HAW & MS A/C, SHS lightning protection
2019-20 Deposit 6/30/20	1.74%	\$0	\$0	\$0	(\$55,113)	\$520,940	SHS lightning protection
2020-21 Deposit 6/30/21	0.03%	\$27,238	\$20,377	\$6,861	(\$255,672)	\$292,506	Hawley architectural fees
2021-22 Deposit 6/30/22	0.30%	\$237,741	\$116,623	\$121,118	(\$55,080)	\$475,167	Additional work on HS track. (glue)
2022-23 Deposit 6/30/23 (unaudited)	0.22%	\$182,082	\$100,000	\$82,082	\$0	\$657,249	F350 truck (electrician) \$71,313.40
2023-24 Usage					(\$241,574)	\$415,675	RIS chiller \$120,653.13
Totals Since Inception		\$1,462,440	\$300,000	\$1,162,440	(\$1,046,765)	\$415,675	1/2 facility study \$49,607.56
2023-24 Recommended Deposit			\$80,000			\$170,902	
Total Non-Lapsing Reserves (current)			\$300,000			\$115,675	
2023-24 Recommended Reserves			\$80,000			\$170,902	
Total Anticipated Non-Lapsing Reserves			\$380,000			\$286,577	
Total Non-Lapsing Account Balance (current)						\$415,675	
Total 2023-24 Recommended Deposit						\$250,902	
Total Anticipated Non-Lapsing Account Balance						\$666,577	

(a) \$150,000 was transferred into this account from the Town's Capital non-recurring fund to cover costs associated with the Middlegate roof and High School stairwell gate

NEWTOWN BOARD OF EDUCATION SUMMARY - CAPITAL IMPROVEMENT PLAN 2024/25 TO 2028/29

Approved by BOE -

INITIAL FIVE YEARS	Year 1						
	NO BONDING	2024/25	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 2028/29	TOTALS
CIP Item #	Location	Description of Project					
	Hawley Elem.	Repave entire parking lot, curbing, sidewalks (80000sf)					
		Re-roof 1997 wing (BUR, 18500sf)	\$ 375,000			\$ 700,000	\$ 1,075,000
	Middle Gate Elem.	Window replacement		\$ 1,100,000			
		Bathroom renovations (2 staff, 2 student)		\$ 200,000			
		Repave entire parking lot, curbing, sidewalks (69000sf)			\$ 250,000		
		HVAC design				\$ 200,000	
		HVAC Improvements					\$ 1,750,000
	Head O'Meadow	Roof restoration (66500sf)	\$ 980,000				
		Repave entire parking lot, curbing, sidewalks (90000sf)		\$ 325,000			
		Remove Oil tank and replace above ground		\$ 225,000			
		Replace Windows				\$ 1,100,000	\$ 1,630,000
	Reed Intermediate	Repave entire parking lot, curbing, sidewalks (162000sf)					
		Replace Flooring Classrooms			\$ 335,000		
		Remove 20,000 oil tank and install new 1500 above ground		\$ 280,000			\$ 805,000
	Middle School	Add Redundant Boilers					
		Upgrade electrical system					
		Repave entire parking lot, curbing, sidewalks (174000sf)				\$ 575,000	\$ 2,580,700
	High School	Replace Windows (B-wing)					
		Replace F-wing chiller				\$ 450,000	
		C&D Wing RTU replacement			\$ 1,200,000		
		Remove 20,000 above ground oil tank replace with 1500 gal				\$ 200,000	
		HVAC Replacements (Pool area)				\$ 400,000	
		Re-roof BUR areas (A,B,C-wing, Pool, 285,000sf)		\$ 4,300,000			
		Pool Bottom/Drain Restoration		\$ 580,000			\$ 8,020,000
	District-Wide	Security Camera Upgrade (501 cameras)				\$ 375,000	
		Accessibility Study (ADA)					\$ 575,000
TOTAL COSTS OF ALL PROJECTS			\$ 6,410,000	\$ 3,800,000	\$ 3,660,000	\$ 3,900,700	\$ 17,770,700
TOTAL TO BE BONDED			\$ 6,410,000	\$ 3,800,000	\$ 3,660,000	\$ 3,900,700	\$ 17,770,700

\$ 375,000
 \$ 700,000
 \$ 1,100,000
 \$ 200,000
 \$ 250,000
 \$ 200,000
 \$ 980,000
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 \$ 525,000
 \$ 335,000
 \$ 280,000
 \$ 230,000
 \$ 1,775,700
 \$ 575,000
 \$ 450,000
 \$ 1,200,000
 \$ 890,000
 \$ 200,000
 \$ 400,000
 \$ 4,300,000
 \$ 375,000
 \$ 200,000
 \$ 17,770,700
 \$ 17,770,700

Eligibility for project inclusion on the CIP is that the cost must exceed \$200,000.

NEWTOWN BOARD OF EDUCATION SUMMARY - CAPITAL IMPROVEMENT PLAN 2029/30 TO 2033/34											
SECOND FIVE YEARS		Year 6					Approved by BOE - 9/6/2022				
CIP Item #	Location	Description of Project	NO BONDING	Year 7	Year 8	Year 9	Year 10	TOTALS			
			2029/30	2030/31	2031/32	2032/33	2033/34				
	Hawley Elem.										
	Sandy Hook Elem.										
	Middle Gate Elem.										
	Head O'Meadow										
	Reed Intermediate										
	Middle School	Replace Generator and Transfer Switch		\$ 250,000							\$ 250,000
		Gym Air Handlers			\$ 1,435,000						\$ 1,435,000
	High School	Replace Exterior Doors		\$ 210,000							\$ 210,000
	District-Wide	Window Film Replacement		\$ 750,000							\$ 750,000
		Camera Hardware Replacement					\$ 700,000				\$ 700,000
		Access control up-grades		\$ 225,000							\$ 225,000
		TOTAL COSTS OF ALL PROJECTS	\$ -	\$ 1,210,000	\$ 1,435,000	\$ -	\$ 700,000	\$ 3,345,000			\$ 3,345,000
		TOTAL TO BE BONDED	\$ -	\$ 1,210,000	\$ 1,435,000	\$ -	\$ 700,000	\$ 3,345,000			\$ 3,345,000

Approved by BOE -

Notes:

**Board of Education
Newtown, Connecticut**

Minutes of the Board of Education meeting held on August 13, 2024 at 7:00 p.m. in the Council Chambers, 3 Primrose Street, Newtown, CT.

A. Plante, Chair	A. Uberti
J. Vouros, Vice Chair (absent)	T. Gouveia
C. Gilson	1 Public
S. Tomai	1 Press
D. Linnetz (absent)	
B. Leonardi	

Mrs. Plante called the meeting to order at 7:01 p.m.

Item 1 – Pledge of Allegiance

Item 2 – Consent Agenda

MOTION: Mrs. Tomai moved that the Board of Education approve the donation to Reed Intermediate School and the correspondence report. Mr. Gilson seconded. Motion passes unanimously.

Item 3 – Public Participation

Item 4 – Fill Board of Education Vacancy

MOTION: Mrs. Tomai moved that the Board of Education appoint Deborra Zukowski as a new member of the Board of Education. Mr. Leonardi seconded.

Mrs. Plante noted that this vacancy was left by Mr. Ramsey's resignation in July. Mr. Leonardi thanked both candidates who submitted their resumes for this position. Both were excellent but they felt Ms. Zukowski would bring valuable experience to the Board.

Mrs. Tomai seconded Mr. Leonardi's comments on both candidates. She is appreciative of Ms. Zukowski coming back to the Board and looks forward to her participation again on the CFF Committee.

Vote: 2 ayes. Motion passes.

Ms. Zukowski thanked them for their confidence in her and she will work collaboratively to ensure that our new superintendent succeeds and that the good work done over the past years continues.

Item 5 – Reports

There was no Chair report.

Superintendent's Report: Mrs. Uberti noted that this was her seventh day as superintendent and has launched a weekly newsletter. We hope to roll out a new website by October 1. Schools are being prepared for the opening with new teacher orientation next week. One highlight for the new teachers is a bus tour led by Trent Harrison, the teachers' union president, for a ride around the community and a stop at Ferris Acres Creamery. Convocation is August 26 and the students return August 29. She was in the schools last week and they are looking good.

There were no committee or liaison reports.

Item 6 – Old Business

Item 7 – New Business

Action on School Activities Funds:

MOTION: Mrs. Tomai moved that the Board of Education approve the continuation of school activities funds. Mr. Gilson seconded. Motion passes unanimously.

Mrs. Plante noted that this is a required action according to Board Policy 3453.

Ms. Gouveia provided information on these accounts which shows our balance at year end. The accounts can only be used to benefit the students throughout the year.

Mrs. Tomai asked why we continue to carry such large balances at Reed and the high school. Ms. Gouveia said money is being spent but she would have to look at each account to determine how it is spent by the advisor.

Mrs. Tomai asked how this tied into the budget.

Ms. Gouveia said it does not because they are special revenue accounts and are audited each year. We are hoping to come up with a plan on how to spend some of these down.

Mrs. Uberti noted that some of the clubs want to keep a balance like the drama club because they collect their own revenue. People can start clubs and generate revenue and, if they disband, the revenue just sits there. We can look at the clubs that are active and start there.

Mr. Leonardi asked if there was a policy that addresses how we handle the money if the club is wound down and what is done with the funds.

Mrs. Uberti wasn't aware of a policy. The goal is to spend the money back to the students.

Mr. Leonardi asked how long an account would have to be stale before it was reviewed.

Ms. Gouveia hasn't heard of any clubs being inactive because there is activity now or some have a zero balance.

Mrs. Plante suggested doing a scan of the accounts to see if any are inactive.

Mrs. Tomai asked to add it to another agenda to follow-up on this.

Mrs. Plante suggested it be added to a CFF agenda.

Motion passes unanimously.

Authorization of Signatures:

MOTION: Mrs. Tomai moved that the Board of Education authorize Anne Uberti and/or Tanja Gouveia, individually or jointly as may be required to execute agreements, to apply for grants, or to sign other documents as may be necessary in the normal course of the school system's business, including documents that support the adopted budget or that implement the Board's established policies or programs. This authorization does not extend to those agreements or other documents which require specific, formal approval of the Board of Education and/or the signature of the Board chairman or other officer of the Board of Education. Mr. Leonardi seconded.

Mrs. Plante noted that this is another item that requires annual action under Board Policy 3293.1.

Motion passes unanimously.

Action on the Nurses Contract:

MOTION: Mrs. Tomai moved that the Board of Education approve the ratified Newtown Public Schools Nurses Contract. Mr. Leonardi seconded.

Ms. Gouveia said this was a very productive and collaborative negotiations completed in three meetings and a mediation. The Board was provided with the summary and red-lined version of the contract.

Mr. Gilson asked if we had proper staffing for their caseloads.

Ms. Gouveia said we still have two openings for nurses at this time.

Mr. Leonardi asked where this places us on the DRG scale for nurses in the area.

Ms. Gouveia said we were close to the top of the pay scale for Level 6 and in the middle for Level 1 but was not sure where we were in the DRG.

Motion passes unanimously.

Action on Minutes of July 9, 2024:

MOTION: Mrs. Tomai moved that the Board of Education approve the minutes of July 9, 2024.

Mr. Gilson seconded. Motion passes unanimously.

Action on Minutes of July 29, 2024

MOTION: Mrs. Tomai moved that the Board of Education approve the minutes of July 29, 2024.

Mr. Gilson seconded. Motion passes unanimously.

Action on Minutes of August 8, 2024:

MOTION: Mrs. Tomai moved that the Board of Education approve the minutes of August 8, 2024. Mr. Gilson seconded. Motion passes unanimously.

Item 8 – Public Participation

MOTION: Mr. Gilson moved to adjourn. Mrs. Tomai seconded. Motion passes unanimously.

Item 9 – Adjournment

The meeting adjourned at 7:32 p.m.

Respectfully submitted:



Alison Plante
Chair