

***In consideration of public health, open meetings and the Governor's Executive Order No. 7B dated March 10, 2020 regarding PROTECTION OF PUBLIC HEALTH AND SAFETY DURING COVID-19 PANDEMIC AND RESPONSE - FURTHER SUSPENSION OR MODIFICATION OF STATUTES, this meeting will include an option for the public to phone in to listen to the audio of the meeting. Please note that public comment will be received for this meeting. Alternatively, the Board encourages the public to email any comments for Board consideration to [NewtownBOE@newtown.k12.ct.us](mailto:NewtownBOE@newtown.k12.ct.us)***

***To listen to the meeting, please call: 1-316-302-5385 The PIN is: # 152 360 604#***

Newtown Public Schools  
BOE CFF/CIP/Facilities/Finance Sub Committee Agenda  
June 14, 2021 2:00 p.m.

CALL TO ORDER

SALUTE TO FLAG

BUSINESS

Item 1 Approval of BOE CFF/CIP Minutes of May 13, 2021

Item 2 Hawley Project Discussion

Item 3 Financial Report

- End of Year Projected Balances
- Transfers

Item 4 Transfers Policy

Item 5 Discussion and Recommendation to BOE for Food Service Amendment  
2021-2022

PUBLIC COMMENT

ADJOURNMENT

Newtown Board of Education Virtual Meeting  
CIP/Facilities/Finance Sub-Committee Minutes  
May 13, 2021, 5:30 p.m.

**Call to Order:** The BOE CIP Sub Committee meeting was called to order at 5:31pm by Mr. Delia

**Participants:** Dan Delia, Sub Committee Chair and BOE Vice Chair, Debbie Leidlein, Sub Committee & Board Member, Deborra Zukowski, Sub-Committee & Board Member, Tanja Vadas, Director of Business, Robert Gerbert, Director of Facilities, Dr. Lorrie Rodrigue, Superintendent, Nathalie de Brantes, Executive Secretary, Newtown High School

**Pledge of Allegiance**

**Item 1: Approval of January 14, 2021 and March 11, 2021 BOE CIP Sub Committee Minutes**

Mr. Delia made a motion to approve the minutes of January 14, 2021 and March 11, 2021. Mrs. Zukowski moved to accept the minutes of January 14, 2021. Mr. Delia seconds the motion. Mrs. Leidlein abstained. Motion passes to approve the minutes of January 14, 2021. Mrs. Zukowski moved to accept minutes of March 11, 2021, Mrs Leidlein second the motion. Mr. Delia abstained. Motion passes to approve the minutes of March 11, 2021.

Mr. Delia asked to move the discussion of the Activity Accounts to Item #2. All approve.

**Item 2 School Activity Accounts**

Mrs. Leidlein stated since being on the board the activity accounts have been going for as long as she has been on the board and is wondering what the ideas are with this discussion.

Mr. Delia stated the main reason is because it is such a large number and the account has grown significantly over the last 3 years and he had a few questions. He stated a couple of years ago the account balance was around \$400K and now it is up to \$800K and he wanted to discuss the process and the intents.

Mrs. Leidlein wanted clarification that this is money that is not in our budget, and it is nothing we budget for, and as the Board of Education we are not responsible for this in our budget oversight. Mr. Delia stated as part of the budget process we are not in charge of this account, but as a Board we do supervise this account.

Mrs. Vadas stated we do have the fiduciary responsibilities to oversee all of the school activity accounts, but we do not budget for them. These accounts belong to the students.

Mrs. Leidlein asked what the end goal of this discussion is. Mr. Delia stated his goal was to take this to the board and recommend that we approve these accounts with the current balances.

Mr. Delia asked Mrs. de Brantes to explain what has happened to make the high school account grow so significantly over this year.

Mrs. de Brantes stated the balance of \$800K includes \$200K in a savings account that has been in existence for 10-12 years.

Mrs. Vadas stated she has been preparing the activity account documents for board approval for several years which shows what the ending balances for all school accounts are as of March 31<sup>st</sup>. She said this year 2020-21, we happened to pick up both balances on the high school account which includes the savings and is all part of the activity fund. She said going back in time the reports did not include the savings portion.

Dr. Rodrigue stated the content of all of these accounts is very important. If you look at the substance of all the accounts there is a reason why you will see a fluctuation given the enormity of all of the activities that go and what is funneled in and out. We have spoken about this for many years and this question has come up before in terms of scrutinizing. Administration does handle those accounts very well. She also said, it is an enormous amount of money and when you think of all of the activities we provide there is a reason for the fluxuation of those accounts and it is typical especially with the high school.

Mrs. Zukowski asked about the \$200K savings account and is that for the entire district and what is the purpose of the savings account.

Dr. Rodrigue stated what they have done with such an enormous amount of money each year was to take some of that balance of what was sitting there and is not earning anything and put it in a CD which would be a way to add additional funds to the accounts for our students and therefore is a part of that entire amount.

Mrs. Zukowski asked what would we be using this money for and when would that account be accessed.

Mrs. Vadas stated the CD would not be accessed. She stated typically we have enough money to support all of the activities in the high school fund. The \$600K excluding the \$200K could support all of the activities. She said in the past she has seen the account near a \$200K balance.

Dr. Rodrigue stated she thinks of it as a checking account that bears interest and if there is any support needed we have sufficient funds to do that.

Mrs. Vadas said if you look at the detailed report with all of the accounts they total the \$800K. If we had to drain every account that amount would include part of that CD.

Mr. Delia stated that this account is important and that it is funded because it provides critical support for students and for activities that make a big difference in their lives.

Mr. Delia would like to recommend that we approve these accounts at the next board meeting. All were in favor.

### **Item 3 Discussion and Action o Reed Boilers/Lights For Recommendation to the BOE**

Mr. Gerbert stated we started with two contractors that he brought in to look at this. They both spent a lot of time doing a full lighting audit of the building, both interior and exterior and a full dive of the boiler room to make sure everything was covered and to give a comprehensive package that would give us some good energy savings and longevity on the equipment. The two companies were Greenleaf Energy who is familiar with the recent project at HOM, and the other company was Automated Building Systems who has done similar projects in the past along with serving as a district vendor for our automation system. Mr. Gerbert stated in looking at breakdown costs the two companies were very close. With lighting there is a \$46K difference, the heating plant is virtually nil which leads to a \$43K difference for Greenleaf in their favor.

He stated these numbers are not counting potential rebates. Each company was looking at a range of \$220-\$240K in rebates which could bring the total cost down to around \$700K when all said and done. He said in terms of what we asked for from the town was \$1.5M so we will be well under that.

Dr. Delia asked what Mr. Gerbert's recommendation is at this time.

Mr. Gerbert stated obviously if you go on price it edges to Greenleaf. The one caveat is both of these vendors participate on a state contract for this specific purpose. He said both companies have worked for us before. ABS worked at the high school in 2019 on lights and boilers. Greenleaf did the lighting job at HOM which was very painless. He then said all things equal, the edge would go to Greenleaf based on the price and therefore that is his recommendation.

Mr. Delia asked if the rebates could change where one company could get a larger rebate than the other. Mr. Gerbert stated it still has to get vetted by the power company and the rebate numbers that they present would not give us a number that would be way off. He said from the rebate number we just did for HOM lighting, the amount was within \$5 dollars of what the power company approved for a rebate.

Mr. Gerbert stated the power company has an extra rebate that we did get on HOM, which they are calling a Savings Are Essential like a COVID bonus. We have to sign a letter of agreement with them by June 30<sup>th</sup>.

Mr. Delia asked if everyone was in agreement to recommend Greenleaf to the Board. All were in agreement. This will be added to the next Board of Ed Agenda.

#### **Item 4 Joint Non-Lapsing Account Discussion**

Mrs. Zukowski is the Vice Chair of the Joint Non-Lapsing Committee. She stated she was hoping to get a discussion going in terms of what we think we could leverage the account for and to make requests on several different levels. She spoke of the use of the non-lapsing account and from what she has heard through Board of Finance meetings regarding capital expenditures and moving certain contingency funds out of budgets and putting them into this account. She said the use of a contingency would mean that we would have to have a guaranteed amount of funds and this would need cooperation from other town funding sources. She then asked how can we put this account to better use for our district and our students.

The discussion centered around different Board conversations regarding using the account for capital expenditures and contingency line items. The committee addressed their concerns around how the account was initially understood within the town Boards, the responsibility of the Board of Education in asking for funds, having flexibility within the account without deeply defining areas.

Dr. Rodrigue stated having an expense that we did not want to burden our budget with felt more flexible before but now it does not. She said another concern is if the Board of Education will be allowed from this point forward to put money in the account at the end of the year. If this changes then this conversation is mute. She further said the Board of Education has been very responsible in going to the Board of Finance with what they have asked for in the past.

Mrs. Leidlein stated how complex this whole discussion has become. She said she looks at the budget as a plan for spending with the understanding that money is going to be moved around. It

is not a definitive. She also stated she agrees with Dr. Rodrigue that when it comes to setting up contingency accounts within this account, we lose all flexibility and said this is one of the areas she is most concerned about. She also stated if we put money into this account and then we say it can only be spent for this or that then we lose the flexibility of what takes precedence. She stated we really need to focus on goals and she is concerned earmarking money within this account ties our hands. She understands having a contingency within the budget but not within this account.

Mrs. Zukowski discussed why she feels the Board of Finance pushed back and how they may be looking at a town wide uniform approach to capital expenses.

Mrs. Leidlein addressed her concerns regarding decisions being made without the voice of the Board of Education being heard.

Mr. Delia stated he did not want this discussion to make predictions on what people are thinking or going to do. He said he only makes judgments on his conversations that have been put on record in public. He said he has not had any public conversations regarding contingency accounts or anything of that nature.

Mrs. Zukowski talked about the town Board meetings and that she listens in when they are discussing finances. She indicated there are conversations regarding the general fund and the Capital Non-Recurring and using these funds to remove some capital projects out of our budgets. She indicated these conversations are not including anyone from the Board of Ed at the moment but believes it will become part of the conversation in the non-lapsing discussions. She indicated this could be the way for all capital expenditures to go through with this unified town process. She stated the question is will the non-lapsing account be for extra ordinary and emergency uses only.

Mrs. Leidlien asked if this is in line with the Charter. She stated she feels like there could be a powerplay going on which is very concerning among the Boards.

Mrs. Vadas stated she thought we were losing sight of what this account was set up for.

Dr. Rodrigue stated there is a process if we are talking about a certain amount already and we would not veer off that process. She stated our own policy affords or mandates that we ask for the money even though by statute we don't have to, it was more about coming out. She said it was put in as an extra protection and to also be responsible and show the town Boards that we wanted to work collaboratively and not work outside of that process.

Mrs. Zukowski said what she is hearing from everyone as a CIP/CFF group is that essentially we should get that administrative regulation in and agreed upon by the other groups and explained.

Mr. Delia stated we have worked hard on that policy and those regulations. He said his point of view is he will try to find a way to stream line this process because he feels the process that we went through of asking, then being rejected and then asking again and getting rejected again was inappropriate. He said his goal as a representative of the Board of Education is to try and find a way to stream line this process because this account is good for students, education, town, and

promotes fiscal responsibility. He stated he was very comfortable supporting our policies and regulations and as a Board of Education they are strong and we follow them.

#### **Item 5 Financial Updates**

Mrs. Vadas stated we have a small balance of \$16,000 which changed by about \$29K over the last month. She said there is a lot of moving pieces right now and the most important column is the anticipated obligations. Variance reports are sent out to principals each month. We go over the columns of anticipated obligations with principals. She explained that these are items that have been budgeted but not encumbered.

Major movers in Special Services increased the balance by \$70K. Special Education typically has a lot of expenses for professional services for students such as evaluations, etc. Another Major mover was supplies which decreased by \$90K.

She stated the new K-5 Math Program that we piloted will go to the board for approval. If the program is approved we want to utilize some of these funds for this program. The program cost is close to \$200K and once we get the program completely funded, next year we can utilize funds in the budget for the 6-8 Math Program. She indicated this will be a big change in May as long as we have these funds available, she will recommend a transfer.

The Special Education grant came in a bit lower than anticipated at \$58K, less than what we had originally thought at 83.48% and is actually now at 80.31%. Special Education department is up \$380K but tuition line is down by \$120K. She said probably in June we will transfer the contingency funds over to those accounts. Special Education is in red by \$120K in tuition. The Excess cost grant is to be received in May.

#### **Item 6 Possible Food Service Renewal Update**

Mrs. Vadas stated we are still waiting from the State regarding our renewal. We did move the High School over to the NSLP (National School Lunch Program) back in November. We are also waiting to find out if we can combine the two contracts because the high school was always on its own contract so we want to combine K-8 with the high school to make things easier. Our loss in the program has somewhat stabilized with a negative balance of \$329K. We have been able to fund the program with federal reimbursement. The past month sales have been picking up.

We have been in touch with Matt Arinello and Amy Mangold with providing food for the summer programs. We are hoping to feed these programs as well which will add revenue to the bank.

#### **Public Comment**

None

#### **Adjournment:**

Mr. Delia made a motion to adjourn the meeting. Mrs. Leidlein moved the motion. Mrs. Zukowski second the motion. All in favor. The meeting adjourned at 6:40pm.

Respectfully Submitted,  
Joanne Morris

THESE ARE DRAFT MINUTES AND ARE SUBJECT TO THE APPROVAL OF THE BOE  
CIP/CFF SUB COMMITTEE.

**NEWTOWN BOARD OF EDUCATION  
2020-21 BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING MAY 31, 2021**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2019 - 2020	2020 - 2021 APPROVED BUDGET	YTD TRANSFERS 2020 - 2021	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<u>GENERAL FUND BUDGET</u>											
100	SALARIES	\$ 49,586,526	\$ 51,044,554	\$ 16,223	\$ 51,060,777	\$ 41,370,599	\$ 9,511,645	\$ 178,534	\$ 187,833	\$ (9,299)	100.02%
200	EMPLOYEE BENEFITS	\$ 11,126,524	\$ 11,435,283	\$ -	\$ 11,435,283	\$ 11,137,886	\$ -	\$ 297,397	\$ 325,166	\$ (27,769)	100.24%
300	PROFESSIONAL SERVICES	\$ 659,940	\$ 751,382	\$ (39,550)	\$ 711,832	\$ 460,964	\$ 58,202	\$ 192,666	\$ 101,048	\$ 91,619	87.13%
400	PURCHASED PROPERTY SERV.	\$ 2,304,638	\$ 1,884,463	\$ -	\$ 1,884,463	\$ 1,560,966	\$ 212,124	\$ 111,373	\$ 72,111	\$ 39,262	97.92%
500	OTHER PURCHASED SERVICES	\$ 8,823,709	\$ 9,314,942	\$ (33,325)	\$ 9,281,617	\$ 7,848,159	\$ 1,138,057	\$ 295,401	\$ 254,493	\$ 40,907	99.56%
600	SUPPLIES	\$ 3,347,825	\$ 3,498,335	\$ 58,952	\$ 3,557,287	\$ 2,840,469	\$ 416,507	\$ 300,312	\$ 198,269	\$ 102,042	97.13%
700	PROPERTY	\$ 831,904	\$ 549,402	\$ -	\$ 549,402	\$ 645,824	\$ 219,213	\$ (315,635)	\$ 15,164	\$ (330,799)	160.21%
800	MISCELLANEOUS	\$ 66,090	\$ 73,415	\$ (2,300)	\$ 71,115	\$ 59,978	\$ 1,200	\$ 9,937	\$ 1,943	\$ 7,994	88.76%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
<b>TOTAL GENERAL FUND BUDGET</b>		\$ 76,747,157	\$ 78,651,776	\$ -	\$ 78,651,776	\$ 65,924,845	\$ 11,556,947	\$ 1,169,984	\$ 1,156,027	\$ 13,957	99.98%
900	TRANSFER NON-LAPSING										
<b>GRAND TOTAL</b>		\$ 76,747,157	\$ 78,651,776	\$ -	\$ 78,651,776	\$ 65,924,845	\$ 11,556,947	\$ 1,169,984	\$ 1,156,027	\$ 13,957	99.98%



**NEWTOWN BOARD OF EDUCATION  
2020-21 BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING MAY 31, 2021**

OBJECT CODE	EXPENSE CATEGORY	2020 - 2021		YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2019 - 2020	APPROVED BUDGET	TRANSFERS 2020 - 2021							
100	SALARIES										
	Administrative Salaries	\$ 4,163,820	\$ 4,160,309	\$ 11,430	\$ 4,171,739	\$ 4,171,739	\$ 3,771,455	\$ 396,224	\$ 18,696	\$ (14,636)	100.35%
	Teachers & Specialists Salaries	\$ 31,619,798	\$ 32,219,745	\$ (19,930)	\$ 32,199,815	\$ 32,199,815	\$ 25,217,758	\$ 7,441,279	\$ 26,524	\$ (485,747)	101.51%
	Early Retirement	\$ 32,000	\$ 16,000	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	100.00%
	Continuing Ed./Summer School	\$ 92,408	\$ 93,096	\$ -	\$ 93,096	\$ 93,096	\$ 66,024	\$ 3,882	\$ 3,000	\$ 20,190	78.31%
	Homebound & Tutors Salaries	\$ 88,213	\$ 185,336	\$ -	\$ 185,336	\$ 185,336	\$ 63,651	\$ 8,396	\$ 10,500	\$ 102,790	44.54%
	Certified Substitutes	\$ 548,648	\$ 698,193	\$ (15,000)	\$ 683,193	\$ 683,193	\$ 659,536	\$ 60,313	\$ 15,148	\$ (51,804)	107.88%
	Coaching/Activities	\$ 643,236	\$ 656,571	\$ -	\$ 656,571	\$ 656,571	\$ 623,371	\$ -	\$ 1,300	\$ 31,900	95.14%
	Staff & Program Development	\$ 173,319	\$ 143,517	\$ 41,585	\$ 185,102	\$ 185,102	\$ 95,004	\$ 14,464	\$ 65,000	\$ 10,634	94.26%
	<b>CERTIFIED SALARIES</b>	\$ 37,361,462	\$ 38,172,767	\$ 18,085	\$ 38,190,852	\$ 38,190,852	\$ 30,512,798	\$ 7,924,559	\$ 140,167	\$ (386,672)	101.01%
	Supervisors & Technology Salaries	\$ 917,739	\$ 945,154	\$ 50,245	\$ 995,399	\$ 995,399	\$ 918,643	\$ 98,524	\$ -	\$ (21,768)	102.19%
	Clerical & Secretarial Salaries	\$ 2,310,741	\$ 2,362,981	\$ (69,514)	\$ 2,293,467	\$ 2,293,467	\$ 1,956,883	\$ 278,768	\$ 4,402	\$ 53,413	97.67%
	Educational Assistants	\$ 2,743,151	\$ 2,875,564	\$ (1,862)	\$ 2,873,702	\$ 2,873,702	\$ 2,354,477	\$ 319,310	\$ 3,840	\$ 196,075	93.18%
	Nurses & Medical Advisors	\$ 764,244	\$ 801,532	\$ 58,592	\$ 860,124	\$ 860,124	\$ 671,005	\$ 199,008	\$ 3,800	\$ (13,689)	101.59%
	Custodial & Maint. Salaries	\$ 3,144,919	\$ 3,263,032	\$ -	\$ 3,263,032	\$ 3,263,032	\$ 2,760,979	\$ 394,778	\$ 5,000	\$ 102,275	96.87%
	Non-Certified Adj & Bus Drivers Salaries	\$ 22,043	\$ 81,607	\$ (56,022)	\$ 25,585	\$ 25,585	\$ 9,785	\$ 17,839	\$ -	\$ (2,039)	107.97%
	Career/Job Salaries	\$ 117,954	\$ 183,209	\$ (32,281)	\$ 150,928	\$ 150,928	\$ 47,178	\$ 32,946	\$ (27,000)	\$ 97,804	35.20%
	Special Education Svcs Salaries	\$ 1,224,685	\$ 1,355,856	\$ 48,980	\$ 1,404,836	\$ 1,404,836	\$ 1,162,713	\$ 173,149	\$ 9,214	\$ 59,760	95.75%
	Security Salaries & Attendance	\$ 594,071	\$ 621,957	\$ -	\$ 621,957	\$ 621,957	\$ 527,676	\$ 72,373	\$ -	\$ 21,908	96.48%
	Extra Work - Non-Cert.	\$ 141,823	\$ 115,447	\$ -	\$ 115,447	\$ 115,447	\$ 124,499	\$ 390	\$ 7,509	\$ (16,952)	114.68%
	Custodial & Maint. Overtime	\$ 214,479	\$ 233,448	\$ -	\$ 233,448	\$ 233,448	\$ 320,046	\$ -	\$ 39,000	\$ (125,598)	153.80%
	Civic Activities/Park & Rec.	\$ 29,216	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	\$ 3,916	\$ -	\$ 1,900	\$ 26,184	18.18%
	<b>NON-CERTIFIED SALARIES</b>	\$ 12,225,064	\$ 12,871,787	\$ (1,862)	\$ 12,869,925	\$ 12,869,925	\$ 10,857,801	\$ 1,587,086	\$ 47,666	\$ 377,373	97.07%
	<b>SUBTOTAL SALARIES</b>	\$ 49,586,526	\$ 51,044,554	\$ 16,223	\$ 51,060,777	\$ 51,060,777	\$ 41,370,599	\$ 9,511,645	\$ 187,833	\$ (9,299)	100.02%

**NEWTOWN BOARD OF EDUCATION  
2020-21 BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING MAY 31, 2021**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2019 - 2020	2020 - 2021 APPROVED BUDGET	YTD TRANSFERS 2020 - 2021	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<b>200</b>	<b>EMPLOYEE BENEFITS</b>										
	Medical & Dental Expenses	\$ 8,051,502	\$ 8,289,180	\$ -	\$ 8,289,180	\$ 8,278,774	\$ -	\$ 10,406	\$ 4,510	\$ 5,896	99.93%
	Life Insurance	\$ 86,352	\$ 86,760	\$ -	\$ 86,760	\$ 79,961	\$ -	\$ 6,799	\$ 7,300	\$ (501)	100.58%
	FICA & Medicare	\$ 1,523,488	\$ 1,602,597	\$ -	\$ 1,602,597	\$ 1,336,855	\$ -	\$ 265,743	\$ 260,356	\$ 5,387	99.66%
	Pensions	\$ 863,104	\$ 913,394	\$ -	\$ 913,394	\$ 909,170	\$ -	\$ 4,224	\$ 21,000	\$ (16,776)	101.84%
	Unemployment & Employee Assist.	\$ 122,970	\$ 82,000	\$ -	\$ 82,000	\$ 87,001	\$ -	\$ (5,001)	\$ 32,000	\$ (37,001)	145.12%
	Workers Compensation	\$ 479,108	\$ 461,352	\$ -	\$ 461,352	\$ 446,125	\$ -	\$ 15,227	\$ -	\$ 15,227	96.70%
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	\$ 11,126,524	\$ 11,435,283	\$ -	\$ 11,435,283	\$ 11,137,886	\$ -	\$ 297,397	\$ 325,166	\$ (27,769)	100.24%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>										
	Professional Services	\$ 500,341	\$ 559,102	\$ -	\$ 559,102	\$ 383,200	\$ 46,931	\$ 128,970	\$ 81,810	\$ 47,161	91.56%
	Professional Educational Serv.	\$ 159,599	\$ 192,280	\$ (39,550)	\$ 152,730	\$ 77,764	\$ 11,270	\$ 63,696	\$ 19,238	\$ 44,458	70.89%
	<b>SUBTOTAL PROFESSIONAL SERV.</b>	\$ 659,940	\$ 751,382	\$ (39,550)	\$ 711,832	\$ 460,964	\$ 58,202	\$ 192,666	\$ 101,048	\$ 91,619	87.13%
<b>400</b>	<b>PURCHASED PROPERTY SERV.</b>										
	Buildings & Grounds Contracted Svc.	\$ 716,095	\$ 664,859	\$ -	\$ 664,859	\$ 551,079	\$ 74,214	\$ 39,566	\$ 4,000	\$ 35,566	94.65%
	Utility Services - Water & Sewer	\$ 134,403	\$ 146,945	\$ -	\$ 146,945	\$ 82,660	\$ 13,089	\$ 51,196	\$ 13,511	\$ 37,685	74.35%
	Building, Site & Emergency Repairs	\$ 503,227	\$ 460,850	\$ -	\$ 460,850	\$ 417,258	\$ 81,572	\$ (37,980)	\$ 32,000	\$ (69,980)	115.18%
	Equipment Repairs	\$ 283,175	\$ 351,506	\$ -	\$ 351,506	\$ 262,999	\$ 40,955	\$ 47,552	\$ 9,100	\$ 38,452	89.06%
	Rentals - Building & Equipment	\$ 268,547	\$ 260,303	\$ -	\$ 260,303	\$ 246,970	\$ 2,295	\$ 11,039	\$ 13,500	\$ (2,461)	100.95%
	Building & Site Improvements	\$ 399,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>SUBTOTAL PUR. PROPERTY SERV.</b>	\$ 2,304,638	\$ 1,884,463	\$ -	\$ 1,884,463	\$ 1,560,966	\$ 212,124	\$ 111,373	\$ 72,111	\$ 39,262	97.92%

**NEWTOWN BOARD OF EDUCATION  
2020-21 BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING MAY 31, 2021**

OBJECT CODE	EXPENSE CATEGORY	2020 - 2021		YTD TRANSFERS 2020 - 2021	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		EXPENDED 2019 - 2020	APPROVED BUDGET								
<b>500</b>	<b>OTHER PURCHASED SERVICES</b>										
	Contracted Services	\$ 750,419	\$ 669,215	\$ (24,225)	\$ 644,990	\$ 903,140	\$ 38,507	\$ (296,657)	\$ 34,649	\$ (331,306)	151.37%
	Transportation Services	\$ 3,827,061	\$ 4,457,135	\$ -	\$ 4,457,135	\$ 3,488,419	\$ 343,181	\$ 625,534	\$ 213,134	\$ 412,400	90.75%
	Insurance - Property & Liability	\$ 378,323	\$ 378,032	\$ -	\$ 378,032	\$ 402,662	\$ -	\$ (24,630)	\$ -	\$ (24,630)	106.52%
	Communications	\$ 142,944	\$ 146,872	\$ -	\$ 146,872	\$ 137,053	\$ 19,041	\$ (9,222)	\$ 1,404	\$ (10,626)	107.23%
	Printing Services	\$ 24,637	\$ 31,040	\$ (500)	\$ 30,540	\$ 10,352	\$ 14,758	\$ 5,430	\$ 1,150	\$ 4,280	85.98%
	Tuition - Out of District	\$ 3,527,920	\$ 3,399,851	\$ -	\$ 3,399,851	\$ 2,792,370	\$ 693,149	\$ (85,668)	\$ -	\$ (85,668)	102.52%
	Student Travel & Staff Mileage	\$ 172,406	\$ 232,797	\$ (8,600)	\$ 224,197	\$ 114,162	\$ 29,422	\$ 80,613	\$ 4,156	\$ 76,458	65.90%
	<b>SUBTOTAL OTHER PURCHASED SERV.</b>	\$ 8,823,709	\$ 9,314,942	\$ (33,325)	\$ 9,281,617	\$ 7,848,159	\$ 1,138,057	\$ 295,401	\$ 254,493	\$ 40,907	99.56%
<b>600</b>	<b>SUPPLIES</b>										
	Instructional & Library Supplies	\$ 805,612	\$ 801,275	\$ (6,500)	\$ 794,775	\$ 701,720	\$ 107,241	\$ (14,186)	\$ 18,186	\$ (32,372)	104.07%
	Software, Medical & Office Supplies	\$ 212,777	\$ 221,701	\$ -	\$ 221,701	\$ 140,213	\$ 50,135	\$ 31,354	\$ 17,314	\$ 14,039	93.67%
	Plant Supplies	\$ 423,659	\$ 356,400	\$ -	\$ 356,400	\$ 530,098	\$ 26,216	\$ (199,914)	\$ 37,000	\$ (236,914)	166.47%
	Electric	\$ 1,164,615	\$ 1,228,072	\$ -	\$ 1,228,072	\$ 825,809	\$ -	\$ 402,263	\$ 10,463	\$ 391,800	68.10%
	Propane & Natural Gas	\$ 347,253	\$ 431,350	\$ -	\$ 431,350	\$ 320,817	\$ 24,157	\$ 86,376	\$ 35,576	\$ 50,800	88.22%
	Fuel Oil	\$ 76,257	\$ 63,000	\$ -	\$ 63,000	\$ 54,778	\$ -	\$ 8,222	\$ 8,222	\$ -	100.00%
	Fuel for Vehicles & Equip.	\$ 122,159	\$ 205,031	\$ -	\$ 205,031	\$ 124,281	\$ -	\$ 80,750	\$ 38,550	\$ 42,200	79.42%
	Textbooks	\$ 195,495	\$ 191,506	\$ 65,452	\$ 256,958	\$ 142,753	\$ 208,758	\$ (94,553)	\$ 32,958	\$ (127,511)	149.62%
	<b>SUBTOTAL SUPPLIES</b>	\$ 3,347,825	\$ 3,498,335	\$ 58,952	\$ 3,557,287	\$ 2,840,469	\$ 416,507	\$ 300,312	\$ 198,269	\$ 102,042	97.13%

**NEWTOWN BOARD OF EDUCATION  
2020-21 BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING MAY 31, 2021**

OBJECT CODE	EXPENSE CATEGORY	2020 - 2021		YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
		APPROVED BUDGET	EXPENDED 2019 - 2020	TRANSFERS 2020 - 2021	EXPENDED 2020 - 2021							
700	PROPERTY											
	Technology Equipment	\$ 410,000	\$ 559,515	\$ -	\$ 410,000	\$ 410,000	\$ 604,811	\$ 114,006	\$ (308,817)	\$ 10,134	\$ (318,951)	177.79%
	Other Equipment	\$ 139,402	\$ 272,389	\$ -	\$ 139,402	\$ 139,402	\$ 41,013	\$ 105,207	\$ (6,818)	\$ 5,030	\$ (11,848)	108.50%
	<b>SUBTOTAL PROPERTY</b>	\$ 549,402	\$ 831,904	\$ -	\$ 549,402	\$ 549,402	\$ 645,824	\$ 219,213	\$ (315,635)	\$ 15,164	\$ (330,799)	160.21%
800	MISCELLANEOUS											
	Memberships	\$ 73,415	\$ 66,090	\$ (2,300)	\$ 71,115	\$ 71,115	\$ 59,978	\$ 1,200	\$ 9,937	\$ 1,943	\$ 7,994	88.76%
	<b>SUBTOTAL MISCELLANEOUS</b>	\$ 73,415	\$ 66,090	\$ (2,300)	\$ 71,115	\$ 71,115	\$ 59,978	\$ 1,200	\$ 9,937	\$ 1,943	\$ 7,994	88.76%
910	SPECIAL ED CONTINGENCY											
		\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
	<b>TOTAL LOCAL BUDGET</b>	\$ 78,651,776	\$ 76,747,157	\$ -	\$ 78,651,776	\$ 78,651,776	\$ 65,924,845	\$ 11,556,947	\$ 1,169,984	\$ 1,156,027	\$ 13,957	99.98%

REVENUES	EXPENDED 2019 - 2020	APPROVED BUDGET	PROJECTED 1-Dec	PROJECTED 1-Mar	FINAL 22-Apr	VARIANCE to Budget	% RECEIVED		% TO BUDGET
							APPROVED BUDGET	ANTICIPATED	
<b>EXCESS COST GRANT REVENUE</b>									
Special Education Svcs Salaries ECG	\$ (33,039)	\$ (26,247)	\$ (39,115)	\$ (31,680)	\$ (30,492)	\$ 4,245	\$ (8,125)	\$ (22,367)	120.70%
Transportation Services - ECG	\$ (354,206)	\$ (402,480)	\$ (244,709)	\$ (258,303)	\$ (257,766)	\$ (144,714)	\$ (75,402)	\$ (182,364)	64.18%
Tuition - Out of District ECG	\$ (1,372,981)	\$ (1,381,462)	\$ (1,195,965)	\$ (1,255,201)	\$ (1,196,501)	\$ (184,961)	\$ (242,411)	\$ (954,090)	90.72%
<b>Total</b>	\$ (1,760,226)	\$ (1,810,189)	\$ (1,479,789)	\$ (1,543,184)	\$ (1,484,759)	\$ (325,430)	\$ (325,938)	\$ (1,158,821)	85.25%
<b>OTHER REVENUES</b>									
<b>BOARD OF EDUCATION FEES &amp; CHARGES - SERVICES</b>									
LOCAL TUITION		\$32,340	\$8,605	\$28,280	\$4,060	\$7,45%			
HIGH SCHOOL FEES FOR PARKING PERMITS		\$30,000	\$0	\$20,000	\$10,000	\$6.67%			
MISCELLANEOUS FEES		\$6,000	\$3,596	\$4,243	\$1,757	\$70.72%			
<b>TOTAL SCHOOL GENERATED FEES</b>		\$68,340	\$52,523	\$52,523	\$15,817	\$76.86%			
<b>OTHER GRANTS &amp; SPECIAL REVENUE OFFSETS</b>									
Excess Cost Grant State Reimbursement		\$ (1,810,189)	\$ (1,484,759)	\$ (1,158,821)	\$ (325,938)	\$78.05%			
Corona Relief Grant - State Entitlement Grant		\$380,841	\$380,841	\$380,841	\$380,841	100.00%			
Town Municipal Portion of CRF Grant		\$165,000	\$165,000	\$165,000	\$165,000	100.00%			
Town Capital Non-recurring Revenue Fund		\$400,000	\$400,000	\$400,000	\$400,000	100.00%			

2020-2021 COVID Expenses

Original	Anticipated	Balance Due	Expensed	Draft
<b>Personnel Expenses</b>				
Additional Nurse Hours (incl. .8 FTE)	\$110,844	\$110,844	\$110,844	\$67,911
Increased Para Hours	\$24,435	\$24,435	\$24,435	\$17,183
Custodial Overtime for Additional Cleaning	\$84,005	\$8,020	\$92,025	\$45,124
Teacher Coverage (includes subs & new teachers)	\$243,598	\$0	\$243,598	\$218,729
COVID Vaccine Clinic	\$8,672	\$8,672	\$8,672	\$0
<b>Other Student Support</b>				
SPED Outside Student Services	\$62,562	\$62,562	\$62,562	\$32,917
Bus Monitors	\$73,100	\$73,100	\$73,100	\$1,175
Committee & Additional Work	\$23,053	\$23,053	\$23,053	\$14,000
<b>Sub Total Personnel Costs</b>	<b>\$651,711</b>	<b>\$8,020</b>	<b>\$638,289</b>	<b>\$397,038</b>
<b>Facilities Expenses</b>				
Desk Shields & Protective Gear	\$197,973	\$197,973	\$197,973	-\$6,857
Furniture, Fixtures & Storage	\$140,185	\$140,185	\$140,185	\$140,185
Air Purification	\$88,791	\$0	\$88,791	\$25,407
Signage	\$1,967	\$1,967	\$1,967	\$1,967
Disinfectant	\$18,032	\$2,475	\$120,507	\$120,507
<b>Sub Total Facilities Costs</b>	<b>\$479,091</b>	<b>\$2,475</b>	<b>\$549,422</b>	<b>\$281,208</b>
<b>Technology</b>				
Devices	\$939,628	\$0	\$939,628	\$539,628
Miscellaneous Equipment	\$78,260	\$0	\$78,260	\$78,260
Cameras & Microphones	\$50,161	\$0	\$50,161	\$0
Software	\$22,209	\$0	\$22,209	\$22,209
Increased Bandwidth	\$13,822	\$1,116	\$14,938	\$14,938
<b>Subtotal Technology</b>	<b>\$382,698</b>	<b>\$1,116</b>	<b>\$1,104,081</b>	<b>\$655,036</b>
<b>Other Purchases</b>				
Lunch Program (SSO for NHS)	\$19,558	\$19,558	\$19,558	\$19,558
Lunch Program	\$329,000	\$329,000	\$329,000	\$329,000
Student Professional Services (SPED)	\$2,038	\$2,038	\$2,038	\$2,038
Legal Fees	\$14,581	\$14,581	\$14,581	\$14,581
Miscellaneous School Purchases	\$60,704	\$1,650	\$62,354	\$59,538
<b>Subtotal Other Purchases</b>	<b>\$1,340</b>	<b>\$3,688</b>	<b>\$423,843</b>	<b>\$424,714</b>
<b>Total Potential Estimated Additional Costs</b>	<b>\$1,514,840</b>	<b>\$2,705,139</b>	<b>\$15,298</b>	<b>\$1,757,996</b>
<b>Savings Offsets (COVID related)</b>	<b>ORIGINAL EST.</b>	<b>POTENTIAL</b>	<b>TOTAL NOTES</b>	
Transportation (include OOD credit)	\$177,467	\$400,000	\$412,000 includes \$145,000 credit from prior year	
Bus Fuel	\$12,000	\$30,000	\$42,000	
Student Travel & Staff Travel	\$70,000	\$6,000	\$76,000	
Summer School Salaries & Activity Salaries	\$50,000	\$50,000	\$50,000	
Para + Other Non-Certified Savings	\$20,874	\$190,000	\$190,000	
Professional Development & Staff Training	\$35,000	\$44,000	\$54,000	
<b>Potential Additional Offsets</b>	<b>\$245,341</b>	<b>\$784,000</b>	<b>\$824,000</b>	
Electricity (due to virtual net metering project)	\$340,000	\$50,000	\$390,000 includes \$125,000 carryover credit from prior year	
Propane	\$30,000	\$20,000	\$50,000	
<b>Total</b>	<b>\$370,000</b>	<b>\$70,000</b>	<b>\$440,000</b>	

**2020 - 2021  
 NEWTOWN BOARD OF EDUCATION  
 TRANSFERS RECOMMENDED  
 JUNE 15, 2021**

6/9/2021

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	
<b>ADMINISTRATIVE</b>					
\$100,000	910	Special Ed Contingency	500	Tuition - Out of District	To transfer special education contingency funds to fund special education out of district tuition deficit
\$21,768	100	Educational Assistants	100	Supervisors/Technology Salaries	To cover technology and nurse supervisor salaries
\$130,000	600	Electric	600	Textbooks	To purchase Bridges math K-5 textbooks

**2020 - 2021  
 NEWTOWN BOARD OF EDUCATION  
 DETAIL OF TRANSFERS RECOMMENDED  
 JUNE 15, 2021**

AMOUNT		FROM		TO			
	CODE	DESCRIPTION	CODE	DESCRIPTION			
<b>ADMINISTRATIVE</b>							
\$100,000	910	Special Ed Contingency \$100,000 001750500000	59100	SP ED - ADMIN.	54160	SP ED - OUT OF DISTRICT	TUITION
\$21,768	100	Educational Assistants \$21,768 001750630000	51232	SP ED - H.S. SP ED	51210	DISTRICT - TECH	SUPERVISORS/TECH STAFF
\$130,000	600	Electric \$15,000 001900960000 \$10,000 001900960000 \$38,000 001900960000 \$28,000 001900960000 \$39,000 001900960000	56202 56204 56205 56206 56207	B&G - CUSTODIAL B&G - CUSTODIAL B&G - CUSTODIAL B&G - CUSTODIAL B&G - CUSTODIAL	56900	DISTRICT - CURRICULUM	TEXTBOOKS
	500	UNFORESEEN EXPENSES			51210	DISTRICT - BUS SERV	SUPERVISORS/TECH STAFF
	100	ED ASSISTANTS			51210	DISTRICT - BUS SERV	SUPERVISORS/TECH STAFF
	600	ELECTRICITY - SH ELECTRICITY - HOM ELECTRICITY - RIS ELECTRICITY - MS ELECTRICITY - HS			51210	DISTRICT - BUS SERV	SUPERVISORS/TECH STAFF
	500	Tuition - Out of District \$100,000 001750520000			54160	SP ED - OUT OF DISTRICT	TUITION
	100	Supervisors/Technology Salaries \$5,842 001810850000 \$15,926 001840860000			51210	DISTRICT - TECH	SUPERVISORS/TECH STAFF
	600	Textbooks \$130,000 001800800000			56900	DISTRICT - CURRICULUM	TEXTBOOKS

## **Business/Non-Instructional Operations**

### **Budget Procedures and Line Item Transfers**

In accordance with Connecticut General Statutes §10-222, the Newtown Board of Education shall prepare an itemized estimate of its budget each year for submission to the Board of Finance and the Legislative Council for review and appropriation. Such budget estimate shall include, but is not limited to, the following major object line item categories:

- 100 - Salaries
- 200 - Employee Benefits
- 300 - Purchased Professional Services
- 400 - Purchased Property Services
- 500 - Other Purchased Services
- 600 - Supplies
- 700 - Property
- 800 - Other

Following the annual appropriation, the Board of Education shall meet and revise such itemized estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the Superintendent or his/her designee in the development, administration and monitoring of the budget after the initial approval of the budget by the Board of Education. The Superintendent shall present for Board approval any proposed additional staff that exceeds the staffing summary approved concurrent with the fiscal year budget. Hiring of additional staff that would be legally mandated will be brought to the Board for approval at the next scheduled Board meeting if all attempts for the Board of Education to meet prior to the hiring are unsuccessful.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform to the requirements for State and Federal accounting reports. A monthly budget report shall be prepared in the same format as the annual object detail budget (as a minimum), showing for each major object code line item, the appropriated budget amount, transfers, expenditure to date, encumbered amounts, and current balance.

Such budget report shall be presented to the Board of Education at the regularly scheduled meeting in the month following the period for which such report is prepared, except the year-end report which shall be completed and presented by the end of August. The year-end report shall reflect all major object codes in positive balance. The Superintendent or designee shall recommend to the Board of Education and the Board shall approve transfers from one major object code to another.



**Business/Non-Instructional Operations****Budget Procedures and Line Item Transfers** (continued)

Any movement by the Board to expend funds that would otherwise render a major object code in a negative balance shall be preceded by a Motion to Transfer Funds between major object codes to maintain a positive balance in the account from which the funds will be expended. However, this action would not take place if there were expected incoming supplemental funds recognized by the Board.

For effective and efficient administration of day-to-day operations, budget transfer authority is granted to the Superintendent or the Director of Business, as his/her designee, under the following restrictions:

No transfers within major object codes, whether individual or cumulative, of \$10,000 or more shall be made unless authorized by the Board.

If the emergency transfer of \$50,000 or less is needed and the Board is unable to meet in advance, the Board will take action at its next regularly scheduled meeting. In addition, all transfers within an object summary category under \$10,000 will also be approved at the next meeting.

The Board of Education shall not expend more than the amount of the total appropriation and the amount of money received from other sources for school purposes. If any occasion arises whereby additional funds are needed by the Board of Education, the Chairperson of the Board of Education shall notify the Board of Finance, Board of Selectman, or appropriating authority and submit a request for such necessary additional funds. No additional funds shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

**Adding Funds to the Non-Lapsing Educational Account**

1. Each year, before August 31<sup>st</sup>, the Newtown Public Schools Director of Business will recommend to the Board to deposit into a non-lapsing account any unexpended funds from the Board's prior fiscal year general operating budget, provided such amount does not exceed the percentage of the total budgeted appropriation for education for such prior fiscal year as referenced in C.G.S. 10-248a.
2. Each year, before August 31<sup>st</sup>, the Board will forward a request to transfer unexpended funds from the previous year's budgeted education appropriation, to the non-lapsing education account. The transfer request will include each account number and the amount to be transferred. If known, the specific use for the funds will be communicated.

**Business/Non-Instructional Operations**

**Budget Procedures and Line Item Transfers (continued)**

**Removing Funds from the Non-Lapsing Educational Account**

The Board will vote to forward a request and explanation to the Board of Finance for use of funds from the Non-Lapsing Education Account. The Board may also request that an amount of funds be designated for a specified purpose and the Board may use all or some of the designated funds for the specified purpose. If funds are no longer needed for the specified purpose, the Board may remove the designation from any remaining funds, and inform the Board of Finance of the change.

Legal Reference:            Connecticut General Statutes

10-222 Appropriations and budget. (as amended by PA 13-60, An Act Concerning the Consolidation of Non-Educational Services)

Charter, Town of Newtown, 2008, P. 28