

Newtown Public Schools
BOE CFF/CIP/Facilities/Finance Sub Committee Agenda
September 15, 2022, 6:00pm
BOE Conference Room

CALL TO ORDER

BUSINESS

Item 1 Approval of BOE CFF/CIP Minutes of August 18, 2022

NEW BUSINESS

- Hawley HVAC Update
- Status update on Town Building and Inventory Work Group?
- CIP Projects update
- Financial Report

PUBLIC COMMENT

ADJOURNMENT

Newtown Board of Education
BOE CFF/CIP/Facilities/Finance Sub-Committee Minutes
August 18, 2022 6:00 p.m.

Call to Order: Mrs. Larkin called the meeting to order 6:03 pm.

Participants: Jennifer Larkin, Deborra Zukowski, Alison Plante, Bob Gerbert (by phone), Tanja Vadas, Chris Melillo, Superintendent, Jeffrey Capeci, Legislative Council, Steven Goodrich, Board of Finance, 3 Public

Item 1: Approval of June 22, 2022 Minutes

Mrs. Larkin made a motion to approve the minutes of June 22, 2022. Ms. Zukowski moved the motion. Ms. Plante seconds the motion. Ms. Plante abstains. All in favor, motion passes.

NEW BUSINESS

CIP Updates and Discussion

Mr. Gerbert joined the meeting remotely. He stated the CIP presented today is pretty much the same except for numbers that shifted. The two movers are Head O'Meadow's condensing unit which that number dropped based on favorable pricing. The High School b-wing HVAC unit number went up based on current pricing since they are larger capacity units. Those are the two changes slated for project year 1.

He stated the other project listed in year 4 is the Reed chillers. Last year this was put in year 1 and then removed entirely so he put it back on the CIP in a later year. He said the discussion tonight is possibly removing that again and going a different route where we could rebuild those units in place at a cost much less. He stated it is listed for \$750K on the CIP and that would be new everything. To rebuild it in place the cost would be about \$230K for two Chillers which is about \$115K apiece. He stated all parts would be replaced with new parts and would basically have a new machine which Trane would then guarantee another 15 years life. He indicated the one drawback is we would be sticking with the same refrigerant that is there now, the R22. He said there is no risk in terms of leaks or anything that would necessitate we have to spend big money at this point. He stated by rebuilding them, this would put the units in a like new condition. There could be a risk if there was a leak at some point down the road once they are rebuilt we would then be dealing with an outdated refrigerant. He stated everything else on the plan is status-quo.

Mr. Capeci asked Mr. Gerbert if he was talking about a 15 year life span and would that be a 15 year warranty. Mr. Gerbert said they would warranty it for 5-10 years but would have to get the exact confirmation.

Ms. Zukowski asked if there will be a problem if the refrigerant will not be available at any price.

Mr. Gerbert stated in today's world, the only way it becomes available is if the refrigerant is taken off line and someone recovers it and returns it to a factory. So it is becoming a scarce resource.

Ms. Zukowski asked if the refrigerant was removed can it be put back in after the unit is rebuilt.

Mr. Gerbert stated that is correct. He stated they would recover the entire refrigerant, replace the components and then they would put it under a leak test. If there were any problems they would correct them until free and clear and then load it back up with the refrigerant to where it is supposed to be.

Ms. Zukowski stated to Mr. Capeci and Mr. Goodrich that if in two years we developed a leak and we could not find the refrigerant we could be looking at the \$750K again for new units and is it worth the risk in losing the \$230K to say we will not lose any refrigerant when we do the work. She further stated here is not a 100% guarantee we won't start losing refrigerant.

Mr. Gerbert stated we have not seen any leaks on the machine for the time it has been in service so that is a positive for us and thus the reason he started to look into rebuilding the units as a lower cost alternative.

Mr. Capeci stated to Mr. Gerbert that we have not had a refrigerant leak in the past 20 years. He asked if it is likely that we would not see one in the next 20 years. He further stated if you can't get the refrigerant and we have a problem, it could be a significant issue.

Mr. Gerbert said the main issue is the refrigerant and stated he thought they have factory trained technicians doing this all day long that are specialized. He does not think there will be an issue underground but it could be something we see at the unit outside by the loading dock. He confirmed everything would be fully tested before the refrigerant went back in and there would be assurance there would be no leaks.

Mr. Capeci asked if there are any companies out there recovering this Freon and reselling it and is that an option.

Mr. Gerbert stated you are able to get it but it is cost prohibited. R22 is a limited supply so the price is what they are asking for.

Ms. Plante asked if we can stockpile the refrigerant with the \$500K we would be saving as part of the CIP.

Mr. Gerbert stated we would not be able to buy an amount of refrigerant as the HVAC suppliers would not give you that.

Ms. Larkin asked what type of refrigerant the other schools were using.

Mr. Gerbert stated there is a mixed bag.

Ms. Zukowski asked if we were replacing the units at the high school and could we bleed out the refrigerant and keep that for future use.

Mr. Gerbert stated he did not know if they would let us keep it.

Mr. Gerbert stated he is leaning towards rebuilding the chillers as they have been there for so long and we have not had any refrigerant issues are a good sign. He said he is comfortable with the fact that these units have been there for 20 years and Trane is willing to do this work. If these units had these kinds of issues Trane would advise us against spending this money.

Mr. Gerbert asked Mr. Capeci if the town is comfortable financing the rebuilding of these older machines and do they want to take that risk or do we say pull it off of the CIP and make it one of our operating projects.

Mr. Gerbert stated there is no reason we have to do both at the same time. We can do a unit one year and the other in another year. He asked Trane if there would be any savings in doing both at the same time and they stated there would be no savings.

Ms. Zukowski asked if one breaks down how disruptive would that be to our education.

Mr. Gerbert stated it would still leave us with one good machine and would limit the cooling capacity of the building.

Ms. Zukowski stated what we have is \$200K more than last year's CIP in year 1, \$350K less than last year's CIP for year 4 and we have a net reduction in what the Board of Ed is requesting of the BOF and LC.

Mr. Gerbert agreed

Mr. Melillo stated he is comfortable with doing the rebuilt. He stated we know that the current chillers are tried and true. If we go with a new unit you never know what you will get and 5 years after the install we could have issues. We have a system that works and we can bring it back to factory specs.

Mr. Goodrich stated there is a lot of rebuilding going on now.

Ms. Zukowski stated she is good with this CIP as amended.

Mrs. Larkin recommends that this board bring this amended CIP to the Board on the 23rd. All agreed.

Buildings and Grounds Operating Projects

Mr. Gerbert presented a spreadsheet showing approved projects for the fiscal year with the budgeted amounts, actual amounts and any balances in place. He stated that the facilities dept. has a good start on repair works. A couple of the floor projects at Reed MG and HOM received approval of pre-purchase of materials using last year's budget money. Those projects will see substantial balances. He stated along with the start of the projects there will also be some flooring started this week and will be complete before students return to NHS, Reed, MG and HOM.

He stated he was very pleased with all of the progress that is going on.

Mr. Capeci asked if the actuals are spent thus far or finished projects and that some of them don't have expenditures yet so therefore, have not been started.

Mr. Gerbert stated that is correct.

Mr. Capeci asked if the ones that have actuals are the final numbers.

Mr. Gerbert stated some are finals and others are in progress. He stated one other project that is in progress is the HOM bathroom and that we have additional work there replacing some of the plumbing fixtures, as we found they were no good.

Mrs. Larkin asked when he was planning on doing the playground at MG.

Mr. Gerbert stated he will be meeting with the PTA president of MG to get her involvement in what they want to do for the playground as there are two playgrounds.

Mrs. Larkin stated \$20K is not enough money. The younger kids don't use the other playground as it is not rated for their size and weight. After looking at the playground with other board members, she stated if there is any savings anywhere else she would like to see more enhancements done.

Ms. Zukowski asked where the original \$20K came from.

Mr. Gerbert stated it was a budget number he added.

Mrs. Larkin stated she thought the playground was old and hazardous and everything should be taken down.

Ms. Zukowski stated it would be good to make sure that the playgrounds through all elementary schools k-2 and then 3-5 are equitable.

Mrs. Larkin stated MG has the bigger and nicer playground for the older grades unfortunately it is not rated for the younger kids. So there are portions of the students who cannot use it.

Mrs. Zukowski stated the other elementary schools have one playground for all grades.

Hawley Update

Mr. Gerbert stated Hawley was going very well. He said they got through the heavy lifting of the bulk of the demo. The focus now is the layout of all the different trades and making sure that everybody is putting their equipment and material in the right place. They will be doing the structural steel in the multi-purpose room. Everything has gone very smoothly with no scheduling delays or change orders to date.

Ms. Zukowski stated there was a concern of the extent of the hazardous material and funds put aside in case there was more than expected and asked if we were through that phase now.

Mr. Gerbert stated we can say now that demolition is done and that we can quantify how much hazardous material we currently have. He also said he would not say we were out of the woods just yet with hazemat. For the most part we have put the hazemat in the rear view.

The one driver was the lead paint. All the lead paint was remediated. As they start knocking holes in walls we can't say for sure that we are free & clear but we are out of the wood in terms of significant dollars that we have to contribute to remediation.

Ms. Zukowski asked about how much of the budgeted hazmat and the contingency have we used and is there extra leftover.

Mr. Gerbert stated he would need to get an update on the construction budget.

Mrs. Larkin asked if the contingencies were baked into the \$8M and is there a possibility that we won't have to go into the contingency and not spend the entire \$8M.

Mr. Gerbert stated their construction budget was in the low \$7M and the contingencies that they were building in as a buffer brought the number to the \$8M.

Mrs. Zukowski stated she thought there was over \$100K for contingency.

Mr. Gerbert stated they have not had to touch any of that.

Mrs. Larkin stated this is not a small project and she wanted to acknowledge and thank Mr. Gerbert for how well of a job he is doing.

Mr. Capeci stated this was very informative and thanked Mr. Gerbert.

Mrs. Larkin made a motion to table the EOY Financial Report to later in this meeting.

Ms. Zukowski moved to table the EOY financial report, the 2022-23 Budget Discussion and the 2022-23 Lunch Program Discussion until later in this meeting.

Mrs. Plante seconds the motion.

All in favor.

Transportation Update

Mrs. Vadas summarized the facts of the All-Star Contract. She stated the union contract opened up and All-Star put in a 6% increase in pay for bus drivers which will go into effect at the beginning of the school year for the drivers.

Fleet Reduction

Mrs. Vadas stated there has been a reduction in the fleet. We started at 54 buses and have since been reduce by 5 buses. The buses affected are 3-77 passenger buses and 2-47 passenger buses. She further stated 54 buses were in the contract and that the bid always includes 54 buses. Last year we parked 9 buses and ran 45 buses.

The conversation continued with the discussion of the number of last year's buses vs. this year's buses and what worked and did not work.

Mrs. Larkin asked if we have 49 bus drivers this year.

Mrs. Vadas stated as of now we had 45 bus drivers but we recently lost 2. Currently, there are 3 new bus drivers waiting to test and 2 that are waiting to take the class and then have to go through the testing and whole process. She indicated that All-Star said they will make it work.

Driver Retention Bonus

The committee further discussed the bus driver incentive and whether the district could help the drivers in anyway.

Mrs. Larkin asked for a motion to untable the EOY Financial Report

Ms. Zukowski moved the motion to bring the EOY Financial report back for discussion

Mrs. Plante seconds the motion. All in favor.

EOY Financial Report

Mrs. Vadas gave a summarization of the EOY Financial Report. She indicated this was her second year balancing the budget. She stated that this year was different in that they tried to get back to a normal year but couldn't due to staffing shortages. She stated we did see some savings which was put to good use this year.

Mrs. Vadas explained we spent \$13.1M dollars in the month of June. The majority of that was spent on salaries as it includes the teachers summer pay, payouts for hourly and salaried employees. She stated out of that \$13.1M we spent \$3.2M on all other objects.

She stated we ended the year on a positive state with a \$237,879 balance. She continued to talk about the highlights to what brought us to this positive balance at the end of the year. She said the balances of each major object was in its natural balance which is before the end of year transfer that we do based on board policy.

She said over the prior month we had a change in our balance with a reduction of \$283,260 which a majority of that coming from our salary line. We reduced the Benefits negative balance of \$79,576 due to increase employee participation in our defined contribution plan. In professional services we saw a positive balance of \$144,330 with some of this having to do with SpEd testing. Purchased property services we saw a negative balance of \$102,000 for building and grounds and emergency repairs. In other purchased services we saw a savings due to transportation and out of district tuition. Supplies we saw a negative balance of \$17,236 which she said are a lot of various accounts in supplies including natural gas and electricity. In property we saw a negative balance of \$28,413 with the majority for Hawley expenditures. Miscellaneous we saw a positive balance of \$14,000 all due to memberships.

She stated we expended 99.7% of our total budget. Our budget balance of \$237,879 will be recommended to be transferred to the Non-Lapsing Account. She stated we have over \$870K in encumbrances which for this time of year is normal. These encumbrances will remain open for 1 year and at the end of the 21-22 year if they are not used they become closed and they go back to the general fund. For this year, the encumbrances for last year (20-21) we closed just over \$69K which goes back into the general fund.

Mrs. Vadas presented a spreadsheet with unexpended balances throughout the previous years. She stated the average remaining has been about .25% throughout. She also stated the Non-lapsing account currently has a balance of \$237,427.

Mrs. Vadas talked about the Special Education Department. She stated this year with the district not being able to fill about 10-12 para and B/T positions, it all fed into the line item of non-certified salaries which created a surplus of \$112,000. Spec Ed ended with a positive balance of just over \$319K. She indicated we typically budget about 72 - 75% of the excess cost grant. Based on new legislation we will be in the 70% category for the excess cost grant. We are still looking at a possible reduction in our grant receipt of about \$100K from last year.

Mrs. Vadas finished the topic with an overview of the completed projects for the 21-22 school year. She stated we made the final payment to our K-5 Math program which provides us with flexibility for the new year. We installed the interactive boards at Reed which was on our list for many years. Also, the Business office has been dealing with paper timesheets for many years and finally we have a go live day starting in October with automated time keeping systems. A few of the Unions will start this and we will progress to everyone as time permits. We purchased a new box truck and will share it with the town if there is a need for it. We also paid down the capital water project. By pre-paying this water project we have saved \$17K in interest and with the Middle School we will replace the last of the AC units. AT the HS we are upgrading all of the parking lights with LED and will save money on electrical costs.

Non-lapsing Transfer Request

Policy 3160 (EOY) balance and transfer request for non-lapsing account)

Mrs. Vadas recommended putting the full balance of \$237,879 into the Non-Lapsing account.

Mrs. Zukowski stated technically even when we say we want to be designated to a special account based on prior year work we cannot earmark any amount going into the non-lapsing

account. We can inform the BOF what good faith expectations for the money would be. She stated she would like to see one standard 3 year balance for SpED accessible to us in case we have any sped issues.

Ms. Zukowski further said ideally it would be good every year to have at least a 3 yr. average of underspending for sped. She stated she would rather see everything go for Sp Ed. We cannot earmark it but we can say that it is good faith intentions or emergencies.

Mrs. Plante stated she thought that the non-lapsing account can go into three things. Spec Ed Contingency, or any other contingency, or earmarked for a capital project. She does not feel strongly about the earmarked and most likely agrees with the use of it for special education and would be fine to have a buffer in there as well.

Ms. Zukowski stated we would need to explain the need and why to the Board of Finance and Legislative Council with a more formed discussion.

Mrs. Larkin asked what the current balance is. Mrs. Vadas stated it was \$237,426. We will propose to add the \$237,879.

Ms. Zukowski stated as a board do we support the request to go to the BOF and request it all get submitted to our non-lapsing account. All were in support. Ms. Zukowski finalized that it would get discussed with the members of the Board of Ed for a final vote.

Ms. Zukowski moved to untable the 22-23 budget and bring it back to the table for discussion
Mrs. Plante seconds the motion. All in favor

22-23 Budget

Mrs. Vadas presented the July financials and stated that nothing was going on with any anticipated obligations except for the excess cost grant as budgeted. She stated we would not show any anticipated obligations until October after the teachers have returned and there are re-assignments and adjustments.

Ms. Zukowski moved to untable the 22-23 Lunch Program and bring it back to the table for discussion.

Mrs. Plante seconds the motion. All in favor.

22-23 Lunch Program

Mrs. Vadas gave a quick summary on the lunch program and how we fared this year. She stated we had free lunches and our meal counts soared this year. We served over 590,000 meals and went above our budget by about 17%.

She said we had a negative budget of \$40K. This budget was developed with our prior company Whitsons and before the High School went on the program. The high school had an increase in free & reduced lunches and since it was not on the National School Lunch Program (NSLP) we had to subsidize those lunches. Because they were not covered for the federal reimbursement. She stated we had a good year and we have some money left over in our account.

Smart Funds

She talked about the Smart Program. The ARPA grant funded CT with \$30M and awarded that money to all districts that applied which Newtown did. It will transition paid meals into free meals and will help us out for a couple of months. Free meals will probably continue through October.

Mrs. Larkin stated starting the first day of school free lunch for K-12 for all students.

Mrs. Vadas stated that is correct.

Mrs. Larkin mentioned the free & reduced application. She asked Mrs. Vadas to explain the application and who needs to fill this out.

Mrs. Vadas stated the free & reduced application is for families that qualify.

Mr. Melillo stated there is a period of applying for that free lunch. He said after that window closes, you are not able to get in on that school year. He stated The ARPA money is not going to last. He said when it runs out the qualified students get their free & reduced lunch moving forward.

Mrs. Larkin wanted to articulate more clearly what the deadline is and commented it's an encouragement if parents qualify and plan to apply so there is no gap when free lunch runs out and we have to start paying. She stated the predictions are potentially a month or two and unlike the last 2 years when it was completely free for students. At some point in this school year parents will start to pay again.

Mr. Melillo also stated that it not only impacts parents but as a municipality free & reduced is used in many different calculations for grant applications.

Ms. Zukowski asked about families now for 2 years that have no idea and have no experience submitting these forms since the meals have been free. She asked if the school system has some way to reach out to these families.

Mrs. Larkin asked if there was a way to put something in The Bee as it does impact a large number of people in town and with tough financial times that are happening now.

Ms. Zukowski stated they would support this 100%.

Use of Surplus

Mrs. Vadas stated that these funds can be used for the transition of when Smart Funds ends and the regular program begins.

Public Comment:

Pete Sandler, 4 Far Horizon, Sandy Hook, CT

Mr. Sandler is a bus driver for two years and came to hear the transportation issue and give the bus drivers a voice. He talked about management, the various hourly rates, and incentives with other bus companies as compared to All-Star.

Lucie Petinni, 1 Whipoorwill Rd, Newtown, CT

She is a former All-Star bus driver and talked about her love for working in Newtown as a bus driver but has decided to move forward due to her economic situation. She also talked about driving hours, hourly rates and incentives with other bus companies.

Adjournment:

Mrs. Larkin made a motion to adjourn the meeting.

Ms. Zukowski moved the motion.

Mrs. Plante seconded the motion

The meeting was adjourned at 8:35pm.

Respectfully Submitted,
Joanne Morris

THESE ARE DRAFT MINUTES AND ARE SUBJECT TO THE APPROVAL OF THE BOE CIP/CFE
SUBCOMMITTEE

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
AUGUST 31, 2022**

SUMMARY

Information for the second financial report of fiscal year 2022-23 continues to be limited. During the month of August, the Business Office will verify and load all employee salary encumbrances, including teacher salary contracts, non-certified unions as well as non-union salary schedules. The majority of encumbrance changes occurred in our salary accounts with a change over the prior month totaling just over \$32.6M. Adjustments to these encumbrances are still underway as all of the salaries are typically finalized in September/October after teacher and staff re-assignments have been made.

The August financial statement shows a limited amount of anticipated obligations (or estimates) as we have not yet begun our account-by-account analysis. This will typically take place sometime in September/October when our financial forecasts can capture a few months' worth of data. However, we have included the budgeted excess cost grant as an anticipated obligation and this is displayed as a negative number (incoming revenue) and found in object 500; other purchased services.

During the month of August, the district spent approximately \$3.6M for operations. The largest area of expenditures occurred in salaries, expending \$2.2M. Expenditures from other objects include:

- \$52,158 in professional services (majority in legal services)
- \$238,392 in purchased property services (majority in building & grounds)
- \$693,058 in other purchased services (majority in contracted svc & tuition)
- \$365,726 in supplies (majority in instructional supplies and energy)
- \$103,345 in all other objects

All accounts are currently displaying a positive position (with the exception of a few salary accounts to be adjusted) and appear to be within normal ranges for this time of year.

The budget will be monitored closely with important and or significant issues identified as quickly as we become aware of them.

There were no emergency repairs over \$5,000 to include for the month.

Revenue Received

- Tuition payments received in August total \$5,225. No other revenue was received at this time.

Tanja Vadas
Director of Business
September 13, 2022

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING AUGUST 31, 2022**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2021 - 2022	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
GENERAL FUND BUDGET											
100	SALARIES	\$ 51,681,024	\$ 53,701,233	\$ -	\$ 53,701,233	\$ 3,157,809	\$ 47,634,465	\$ 2,908,958	\$ -	\$ 2,908,958	94.58%
200	EMPLOYEE BENEFITS	\$ 11,744,808	\$ 11,955,016	\$ -	\$ 11,955,016	\$ 3,165,942	\$ 6,482,534	\$ 2,306,540	\$ -	\$ 2,306,540	80.71%
300	PROFESSIONAL SERVICES	\$ 543,087	\$ 687,141	\$ -	\$ 687,141	\$ 63,627	\$ 18,764	\$ 604,750	\$ -	\$ 604,750	11.99%
400	PURCHASED PROPERTY SERV.	\$ 2,093,569	\$ 1,814,663	\$ -	\$ 1,814,663	\$ 269,902	\$ 538,978	\$ 1,005,783	\$ -	\$ 1,005,783	44.57%
500	OTHER PURCHASED SERVICES	\$ 9,327,010	\$ 10,095,326	\$ -	\$ 10,095,326	\$ 1,055,902	\$ 2,433,339	\$ 6,606,085	\$ (1,620,512)	\$ 8,226,597	18.51%
600	SUPPLIES	\$ 3,474,903	\$ 3,365,464	\$ -	\$ 3,365,464	\$ 444,994	\$ 348,054	\$ 2,572,416	\$ -	\$ 2,572,416	23.56%
700	PROPERTY	\$ 536,147	\$ 339,710	\$ -	\$ 339,710	\$ 10,324	\$ 3,343	\$ 326,042	\$ -	\$ 326,042	4.02%
800	MISCELLANEOUS	\$ 59,271	\$ 76,086	\$ -	\$ 76,086	\$ 51,078	\$ 1,770	\$ 23,238	\$ -	\$ 23,238	69.46%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
TOTAL GENERAL FUND BUDGET		\$ 79,459,819	\$ 82,134,639	\$ -	\$ 82,134,639	\$ 8,219,579	\$ 57,461,246	\$ 16,453,813	\$ (1,620,512)	\$ 18,074,325	77.99%
900	TRANSFER NON-LAPSING (unaudited)	\$ 237,879									
GRAND TOTAL		\$ 79,697,698	\$ 82,134,639	\$ -	\$ 82,134,639	\$ 8,219,579	\$ 57,461,246	\$ 16,453,813	\$ (1,620,512)	\$ 18,074,325	77.99%
100	SALARIES										
	Administrative Salaries	\$ 4,245,732	\$ 4,312,038	\$ -	\$ 4,312,038	\$ 624,076	\$ 3,434,233	\$ 253,730	\$ -	\$ 253,730	94.12%
	Teachers & Specialists Salaries	\$ 32,745,539	\$ 33,817,522	\$ -	\$ 33,817,522	\$ 1,436,186	\$ 32,647,577	\$ (266,241)	\$ -	\$ (266,241)	100.79%
	Early Retirement	\$ 81,000	\$ 81,000	\$ -	\$ 81,000	\$ -	\$ -	\$ 81,000	\$ -	\$ 81,000	0.00%
	Continuing Ed./Summer School	\$ 96,279	\$ 97,846	\$ -	\$ 97,846	\$ 55,518	\$ 42,995	\$ (667)	\$ -	\$ (667)	100.68%
	Homebound & Tutors Salaries	\$ 104,026	\$ 189,413	\$ -	\$ 189,413	\$ 903	\$ 74,189	\$ 114,321	\$ -	\$ 114,321	39.64%
	Certified Substitutes	\$ 677,354	\$ 742,610	\$ -	\$ 742,610	\$ -	\$ 310,810	\$ 431,800	\$ -	\$ 431,800	41.85%
	Coaching/Activities	\$ 659,048	\$ 737,184	\$ -	\$ 737,184	\$ -	\$ 4,000	\$ 733,184	\$ -	\$ 733,184	0.54%
	Staff & Program Development	\$ 188,833	\$ 155,128	\$ -	\$ 155,128	\$ 17,682	\$ 7,996	\$ 129,450	\$ -	\$ 129,450	16.55%
	CERTIFIED SALARIES	\$ 38,797,811	\$ 40,132,741	\$ -	\$ 40,132,741	\$ 2,134,364	\$ 36,521,799	\$ 1,476,578	\$ -	\$ 1,476,578	96.32%
	Supervisors & Technology Salaries	\$ 1,010,203	\$ 1,103,470	\$ -	\$ 1,103,470	\$ 152,557	\$ 789,464	\$ 161,449	\$ -	\$ 161,449	85.37%
	Clerical & Secretarial Salaries	\$ 2,305,020	\$ 2,361,178	\$ -	\$ 2,361,178	\$ 220,050	\$ 1,983,792	\$ 157,336	\$ -	\$ 157,336	93.34%
	Educational Assistants	\$ 2,751,027	\$ 2,965,151	\$ -	\$ 2,965,151	\$ 18,007	\$ 2,716,334	\$ 230,810	\$ -	\$ 230,810	92.22%
	Nurses & Medical Advisors	\$ 939,312	\$ 902,273	\$ -	\$ 902,273	\$ 36,883	\$ 807,019	\$ 58,371	\$ -	\$ 58,371	93.53%
	Custodial & Maint. Salaries	\$ 3,218,689	\$ 3,395,484	\$ -	\$ 3,395,484	\$ 469,991	\$ 2,755,297	\$ 170,196	\$ -	\$ 170,196	94.99%
	Non-Certied Adj & Bus Drivers Salaries	\$ -	\$ 155,981	\$ -	\$ 155,981	\$ -	\$ -	\$ 155,981	\$ -	\$ 155,981	0.00%

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING AUGUST 31, 2022**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2021 - 2022	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
	Career/Job Salaries	\$ 122,065	\$ 171,116	\$ -	\$ 171,116	\$ 11,864	\$ 182,920	\$ (23,668)	\$ -	\$ (23,668)	113.83%
	Special Education Svcs Salaries	\$ 1,348,349	\$ 1,456,181	\$ -	\$ 1,456,181	\$ 49,988	\$ 1,283,261	\$ 122,931	\$ -	\$ 122,931	91.56%
	Security Salaries & Attendance	\$ 684,773	\$ 679,888	\$ -	\$ 679,888	\$ 17,235	\$ 582,172	\$ 80,482	\$ -	\$ 80,482	88.16%
	Extra Work - Non-Cert.	\$ 119,364	\$ 109,770	\$ -	\$ 109,770	\$ 31,853	\$ 12,408	\$ 65,510	\$ -	\$ 65,510	40.32%
	Custodial & Maint. Overtime	\$ 356,554	\$ 236,000	\$ -	\$ 236,000	\$ 14,108	\$ -	\$ 221,892	\$ -	\$ 221,892	5.98%
	Civic Activities/Park & Rec.	\$ 27,857	\$ 32,000	\$ -	\$ 32,000	\$ 911	\$ -	\$ 31,089	\$ -	\$ 31,089	2.85%
	NON-CERTIFIED SALARIES	\$ 12,883,213	\$ 13,568,492	\$ -	\$ 13,568,492	\$ 1,023,445	\$ 11,112,667	\$ 1,432,380	\$ -	\$ 1,432,380	89.44%
	SUBTOTAL SALARIES	\$ 51,681,024	\$ 53,701,233	\$ -	\$ 53,701,233	\$ 3,157,809	\$ 47,634,465	\$ 2,908,958	\$ -	\$ 2,908,958	94.58%
200	EMPLOYEE BENEFITS										
	Medical & Dental Expenses	\$ 8,538,506	\$ 8,790,863	\$ -	\$ 8,790,863	\$ 2,265,317	\$ 6,481,784	\$ 43,762	\$ -	\$ 43,762	99.50%
	Life Insurance	\$ 88,568	\$ 87,000	\$ -	\$ 87,000	\$ 14,549	\$ -	\$ 72,451	\$ -	\$ 72,451	16.72%
	FICA & Medicare	\$ 1,624,911	\$ 1,706,549	\$ -	\$ 1,706,549	\$ 125,096	\$ -	\$ 1,581,453	\$ -	\$ 1,581,453	7.33%
	Pensions	\$ 954,029	\$ 852,347	\$ -	\$ 852,347	\$ 638,014	\$ 750	\$ 213,583	\$ -	\$ 213,583	74.94%
	Unemployment & Employee Assist.	\$ 102,469	\$ 81,600	\$ -	\$ 81,600	\$ 600	\$ -	\$ 81,000	\$ -	\$ 81,000	0.74%
	Workers Compensation	\$ 436,325	\$ 436,657	\$ -	\$ 436,657	\$ 122,366	\$ -	\$ 314,291	\$ -	\$ 314,291	28.02%
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,744,808	\$ 11,955,016	\$ -	\$ 11,955,016	\$ 3,165,942	\$ 6,482,534	\$ 2,306,540	\$ -	\$ 2,306,540	80.71%
300	PROFESSIONAL SERVICES										
	Professional Services	\$ 404,089	\$ 493,643	\$ -	\$ 493,643	\$ 53,661	\$ 8,750	\$ 431,232	\$ -	\$ 431,232	12.64%
	Professional Educational Serv.	\$ 138,998	\$ 193,498	\$ -	\$ 193,498	\$ 9,967	\$ 10,014	\$ 173,518	\$ -	\$ 173,518	10.33%
	SUBTOTAL PROFESSIONAL SERV.	\$ 543,087	\$ 687,141	\$ -	\$ 687,141	\$ 63,627	\$ 18,764	\$ 604,750	\$ -	\$ 604,750	11.99%
400	PURCHASED PROPERTY SERV.										
	Buildings & Grounds Contracted Svc.	\$ 672,697	\$ 683,600	\$ -	\$ 683,600	\$ 170,515	\$ 322,775	\$ 190,309	\$ -	\$ 190,309	72.16%
	Utility Services - Water & Sewer	\$ 160,597	\$ 144,770	\$ -	\$ 144,770	\$ 7,258	\$ -	\$ 137,512	\$ -	\$ 137,512	5.01%
	Building, Site & Emergency Repairs	\$ 710,231	\$ 450,000	\$ -	\$ 450,000	\$ 20,999	\$ 32,811	\$ 396,191	\$ -	\$ 396,191	11.96%
	Equipment Repairs	\$ 289,596	\$ 269,051	\$ -	\$ 269,051	\$ 23,945	\$ 33,868	\$ 211,239	\$ -	\$ 211,239	21.49%
	Rentals - Building & Equipment	\$ 260,448	\$ 267,242	\$ -	\$ 267,242	\$ 47,185	\$ 149,524	\$ 70,532	\$ -	\$ 70,532	73.61%
	Building & Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	SUBTOTAL PUR. PROPERTY SERV.	\$ 2,093,569	\$ 1,814,663	\$ -	\$ 1,814,663	\$ 269,902	\$ 538,978	\$ 1,005,783	\$ -	\$ 1,005,783	44.57%
500	OTHER PURCHASED SERVICES										
	Contracted Services	\$ 1,019,495	\$ 886,545	\$ -	\$ 886,545	\$ 272,746	\$ 249,319	\$ 364,480	\$ -	\$ 364,480	58.89%
	Transportation Services	\$ 4,229,179	\$ 4,919,428	\$ -	\$ 4,919,428	\$ 76,354	\$ -	\$ 4,843,074	\$ (320,028)	\$ 5,163,102	-4.95%
	Insurance - Property & Liability	\$ 425,660	\$ 422,766	\$ -	\$ 422,766	\$ 98,806	\$ 257,376	\$ 66,584	\$ -	\$ 66,584	84.25%

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING AUGUST 31, 2022**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2021 - 2022	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
	Communications	\$ 189,488	\$ 152,524	\$ -	\$ 152,524	\$ 14,147	\$ 124,253	\$ 14,124	\$ -	\$ 14,124	90.74%
	Printing Services	\$ 19,859	\$ 24,789	\$ -	\$ 24,789	\$ -	\$ 3,589	\$ 21,200	\$ -	\$ 21,200	14.48%
	Tuition - Out of District	\$ 3,252,787	\$ 3,450,187	\$ -	\$ 3,450,187	\$ 589,384	\$ 1,696,862	\$ 1,163,942	\$ (1,300,484)	\$ 2,464,426	28.57%
	Student Travel & Staff Mileage	\$ 190,540	\$ 239,087	\$ -	\$ 239,087	\$ 4,465	\$ 101,941	\$ 132,681	\$ -	\$ 132,681	44.51%
	SUBTOTAL OTHER PURCHASED SERV.	\$ 9,327,010	\$ 10,095,326	\$ -	\$ 10,095,326	\$ 1,055,902	\$ 2,433,339	\$ 6,606,085	\$ (1,620,512)	\$ 8,226,597	18.51%
600	SUPPLIES										
	Instructional & Library Supplies	\$ 799,649	\$ 854,242	\$ -	\$ 854,242	\$ 133,663	\$ 180,724	\$ 539,855	\$ -	\$ 539,855	36.80%
	Software, Medical & Office Supplies	\$ 217,455	\$ 194,940	\$ -	\$ 194,940	\$ 56,796	\$ 50,043	\$ 88,101	\$ -	\$ 88,101	54.81%
	Plant Supplies	\$ 423,279	\$ 366,100	\$ -	\$ 366,100	\$ 49,523	\$ 52,733	\$ 263,844	\$ -	\$ 263,844	27.93%
	Electric	\$ 995,294	\$ 1,022,812	\$ -	\$ 1,022,812	\$ 145,696	\$ -	\$ 877,116	\$ -	\$ 877,116	14.24%
	Propane & Natural Gas	\$ 415,377	\$ 424,980	\$ -	\$ 424,980	\$ 14,867	\$ -	\$ 410,113	\$ -	\$ 410,113	3.50%
	Fuel Oil	\$ 88,194	\$ 63,000	\$ -	\$ 63,000	\$ -	\$ -	\$ 63,000	\$ -	\$ 63,000	0.00%
	Fuel for Vehicles & Equip.	\$ 191,173	\$ 216,258	\$ -	\$ 216,258	\$ 2,241	\$ -	\$ 214,017	\$ -	\$ 214,017	1.04%
	Textbooks	\$ 344,482	\$ 223,132	\$ -	\$ 223,132	\$ 42,208	\$ 64,553	\$ 116,371	\$ -	\$ 116,371	47.85%
	SUBTOTAL SUPPLIES	\$ 3,474,903	\$ 3,365,464	\$ -	\$ 3,365,464	\$ 444,994	\$ 348,054	\$ 2,572,416	\$ -	\$ 2,572,416	23.56%
700	PROPERTY										
	Technology Equipment	\$ 278,825	\$ 156,024	\$ -	\$ 156,024	\$ -	\$ -	\$ 156,024	\$ -	\$ 156,024	0.00%
	Other Equipment	\$ 257,322	\$ 183,686	\$ -	\$ 183,686	\$ 10,324	\$ 3,343	\$ 170,018	\$ -	\$ 170,018	7.44%
	SUBTOTAL PROPERTY	\$ 536,147	\$ 339,710	\$ -	\$ 339,710	\$ 10,324	\$ 3,343	\$ 326,042	\$ -	\$ 326,042	4.02%
800	MISCELLANEOUS										
	Memberships	\$ 59,271	\$ 76,086	\$ -	\$ 76,086	\$ 51,078	\$ 1,770	\$ 23,238	\$ -	\$ 23,238	69.46%
	SUBTOTAL MISCELLANEOUS	\$ 59,271	\$ 76,086	\$ -	\$ 76,086	\$ 51,078	\$ 1,770	\$ 23,238	\$ -	\$ 23,238	69.46%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
	TOTAL LOCAL BUDGET	\$ 79,459,819	\$ 82,134,639	\$ -	\$ 82,134,639	\$ 8,219,579	\$ 57,461,246	\$ 16,453,813	\$ (1,620,512)	\$ 18,074,325	77.99%

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING AUGUST 31, 2022**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2021 - 2022	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<u>SPECIAL REVENUES</u>											
EXCESS COST GRANT REVENUE		EXPENDED 2021-2022	APPROVED BUDGET	STATE PROJ 18-Jan	PROJECTED 1-Mar	ESTIMATED Total	VARIANCE to Budget		FEB DEPOSIT	MAY DEPOSIT	% TO BUDGET
51266	Special Education Svcs Salaries ECG	\$ (7,170)				\$ -	\$ -				#DIV/0!
54116	Transportation Services - ECG	\$ (333,218)	\$ (320,028)			\$ (320,028)	\$ -				100.00%
54160	Tuition - Out of District ECG	\$ (1,193,144)	\$ (1,300,484)			\$ (1,300,484)	\$ -				100.00%
	Total	\$ (1,533,532)	\$ (1,620,512)	\$ -	\$ -	\$ (1,620,512)	\$ -		\$ -	\$ -	100.00%
				Variance Jan - March	\$ -				Total*	\$ -	
	SDE MAGNET TRANSPORTATION GRANT	\$ (9,100)	\$ (13,000)			\$ (13,000)	\$ -				100.00%
<u>OTHER REVENUES</u>											
<u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u>				APPROVED BUDGET	ANTICIPATED	RECEIVED	BALANCE	% RECEIVED			
	LOCAL TUITION			\$32,430	\$32,430		\$32,430	0.00%			
	HIGH SCHOOL FEES FOR PARKING PERMITS			\$30,000	\$30,000		\$30,000	0.00%			
	MISCELLANEOUS FEES			\$6,000	\$6,000		\$6,000	0.00%			
	TOTAL SCHOOL GENERATED FEES			\$68,430		\$0	\$68,430	0.00%			
	<u>OTHER GRANTS</u>			TOTAL BUDGET	21-22 EXPENSED	YTD EXPENSE	ENCUMBER	BALANCE	% EXPENSED		
214	ESSER II			\$625,532	\$573,735	\$16,282	\$0	\$557,453	94.32%		
	ESSER III (estimated \$809k for 21-22 use)			\$1,253,726	\$709,840	\$6,067	\$0	\$703,773	57.10%		