

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
OCTOBER 31, 2021**

SUMMARY

The fourth report of the 2021-22 school year now provides a majority of “anticipated obligations” as we have begun to analyze and forecast most expense accounts. This report also includes the actual YTD expenditures and active encumbrances. Many of the accounts within activity salaries, professional services, purchased property services, other purchased services and supplies have been forecasted as “full budget spend” in order to determine an estimated full year position. These balances are subject to change throughout the year and will be monitored closely.

During the month of October, the Board of Education spent approximately \$7.3M; \$4.1M on salaries; \$2.2M for employee benefits (the second \$2M deposited to the self-insurance fund); and approximately \$1.M on all other objects.

Transfers

This report includes our second round of transfers with the majority of change occurring in the salary accounts. We are requesting approval for \$555,365 in teacher reassignments and reclasses. The teacher reclasses stem from an initiative to clearly identify our world language teachers who are found throughout the elementary and intermediate levels. These teachers have been included with the classroom teachers and will now have their own program.

We are also requesting a transfer to reduce the budget in Special Education Transition teacher salary by \$84,000 in order to cover contracted services in special education (see other purchased services below). The teacher salary will be offset by tuition from the transition program.

Other transfers include reclassifying special education paraprofessionals, transportation driver salary (no longer required) to cover other salary shortfalls and a reclassification of contracted services from the school level to the curriculum budget.

Grants

The American Rescue Plan (ARP) or ESSER III was officially approved on October 19, 2021 in the amount of \$1,253,726. The current year estimated spend is approximately \$810,000 with the balance to be spent in the 22-23 fiscal year. This grant was designed to address specific educational priorities and learning gaps that were created by the pandemic. The priorities and budget outline can be found on our district website.

Several other grants have recently become available in order to specifically address our special education population. The ARP IDEA grant application (due on 11/15) will address gaps in learning for our Pre-k through 12th grade students. The combined total for this grants is \$215,754 with a small amount allocated towards Newtown’s private schools.

The ESSER II Grant will assist in funding our special education population, targeting other specific areas. The estimated total for this grant is \$125,000 and the application is due on 11/30.

Salary Accounts

The overall position in our salary account is showing a positive balance at this time. Currently, we have hired the majority of our certified staff and the balance in this area will most likely be used towards building subs and teacher leaves. We will continue to evaluate this area as it is still somewhat early in the year to project all of our anticipated obligations.

In non-certified salaries, we have a larger balance as we continue to have some difficulty filling our paraeducator and other special education service positions. We have included estimates for most of these unfilled paraeducator positions and will review and adjust each month. We have also experienced some turnover in our custodial and secretarial unions which have attributed to this balance as well.

Other Purchased Services

This area of the budget is currently showing a large positive balance mainly due to the excess cost grant which, at this time, has not been recalculated. This grant will be adjusted in the month of November (figures are due to the State by Dec.1st) and a new estimate will be provided based on our current out-of-district high cost tuition. At that time, we will have a better read on the projected year-end balance. We also continue to experience a positive balance in our high school out-of-district tuition.

Our contracted service line is currently experiencing some stress due to the inclusion of hiring an outside service to fill our open behavioral therapist positions. This service is quite costly; however, required through the students IEP. We will continue to monitor this account and have included a request to transfer \$84,000 from special education salaries to cover a portion of this gap.

The balance shown in transportation is a very early estimate and allows for busses that have not been in route due to driver shortages. We are currently working with our transportation vendor to account for the busses that have not run and will continue to update the Board as information becomes available.

Emergency Repairs

There were no emergency repairs in the month of October.

Revenue

The Board of Education received \$3,282.50 for tuition and \$171.77 in miscellaneous revenue.

The budget will be closely monitored with important issues identified and communicated in a timely manner.

Tanja Vadas
Director of Business & Finance
November 11, 2021

**NEWTOWN BOARD OF EDUCATION
2021-22 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING OCTOBER 31, 2021**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2020 - 2021 | 2021 - 2022 APPROVED BUDGET | YTD TRANSFERS 2021 - 2022 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-----------------------------------|--------------------------|-------------------------|-----------------------------------|---------------------------------|-------------------|--------------------|---------------|--------------|----------------------------|----------------------|----------|
| <u>GENERAL FUND BUDGET</u> | | | | | | | | | | | |
| 100 | SALARIES | \$ 51,136,424 | \$ 52,267,415 | \$ - | \$ 52,267,415 | \$ 11,185,185 | \$ 38,992,037 | \$ 2,090,193 | \$ 1,787,680 | \$ 302,513 | 99.42% |
| 200 | EMPLOYEE BENEFITS | \$ 11,442,647 | \$ 11,665,232 | \$ - | \$ 11,665,232 | \$ 5,689,796 | \$ 4,405,308 | \$ 1,570,127 | \$ 1,563,351 | \$ 6,777 | 99.94% |
| 300 | PROFESSIONAL SERVICES | \$ 565,345 | \$ 687,417 | \$ - | \$ 687,417 | \$ 112,308 | \$ 34,766 | \$ 540,342 | \$ 534,316 | \$ 6,026 | 99.12% |
| 400 | PURCHASED PROPERTY SERV. | \$ 1,821,238 | \$ 1,847,678 | \$ - | \$ 1,847,678 | \$ 559,630 | \$ 551,329 | \$ 736,719 | \$ 725,538 | \$ 11,181 | 99.39% |
| 500 | OTHER PURCHASED SERVICES | \$ 9,172,832 | \$ 9,406,686 | \$ - | \$ 9,406,686 | \$ 1,795,726 | \$ 7,264,083 | \$ 346,878 | \$ 173,628 | \$ 173,249 | 98.16% |
| 600 | SUPPLIES | \$ 3,455,926 | \$ 3,381,039 | \$ - | \$ 3,381,039 | \$ 817,868 | \$ 307,602 | \$ 2,255,569 | \$ 2,188,030 | \$ 67,539 | 98.00% |
| 700 | PROPERTY | \$ 963,462 | \$ 268,112 | \$ - | \$ 268,112 | \$ 17,380 | \$ 142,396 | \$ 108,336 | \$ 111,511 | \$ (3,175) | 101.18% |
| 800 | MISCELLANEOUS | \$ 66,663 | \$ 74,119 | \$ - | \$ 74,119 | \$ 48,862 | \$ 607 | \$ 24,650 | \$ 24,650 | \$ - | 100.00% |
| 910 | SPECIAL ED CONTINGENCY | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 | \$ - | \$ 100,000 | 0.00% |
| TOTAL GENERAL FUND BUDGET | | \$ 78,624,538 | \$ 79,697,698 | \$ - | \$ 79,697,698 | \$ 20,226,755 | \$ 51,698,128 | \$ 7,772,815 | \$ 7,108,705 | \$ 664,110 | 99.17% |
| 900 | TRANSFER NON-LAPSING | \$ 27,238 | | | | | | | | | |
| GRAND TOTAL | | \$ 78,651,776 | \$ 79,697,698 | \$ - | \$ 79,697,698 | \$ 20,226,755 | \$ 51,698,128 | \$ 7,772,815 | \$ 7,108,705 | \$ 664,110 | 99.17% |

**NEWTOWN BOARD OF EDUCATION
2021-22 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING OCTOBER 31, 2021**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2020 - 2021 | 2021 - 2022 APPROVED BUDGET | YTD TRANSFERS 2021 - 2022 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|--|----------------------|-----------------------------|---------------------------|----------------------|----------------------|----------------------|---------------------|-------------------------|-------------------|---------------|
| 100 | SALARIES | | | | | | | | | | |
| | Administrative Salaries | \$ 4,186,380 | \$ 4,221,800 | \$ 14,759 | \$ 4,236,559 | \$ 1,332,057 | \$ 2,897,522 | \$ 6,979 | \$ 8,200 | \$ (1,221) | 100.03% |
| | Teachers & Specialists Salaries | \$ 32,684,013 | \$ 33,063,708 | \$ (87,759) | \$ 32,975,949 | \$ 6,338,754 | \$ 26,555,349 | \$ 81,845 | \$ (66,000) | \$ 147,845 | 99.55% |
| | Early Retirement | \$ 16,000 | \$ 8,000 | \$ 73,000 | \$ 81,000 | \$ 81,000 | \$ - | \$ - | \$ - | \$ - | 100.00% |
| | Continuing Ed./Summer School | \$ 72,844 | \$ 93,097 | \$ 1,136 | \$ 94,233 | \$ 60,491 | \$ 33,742 | \$ - | \$ - | \$ - | 100.00% |
| | Homebound & Tutors Salaries | \$ 78,691 | \$ 159,858 | \$ - | \$ 159,858 | \$ 16,377 | \$ 52,596 | \$ 90,885 | \$ 89,422 | \$ 1,463 | 99.09% |
| | Certified Substitutes | \$ 753,567 | \$ 642,310 | \$ - | \$ 642,310 | \$ 89,615 | \$ 228,105 | \$ 324,590 | \$ 376,605 | \$ (52,015) | 108.10% |
| | Coaching/Activities | \$ 624,714 | \$ 662,356 | \$ - | \$ 662,356 | \$ - | \$ 4,000 | \$ 658,356 | \$ 658,356 | \$ - | 100.00% |
| | Staff & Program Development | \$ 169,712 | \$ 150,083 | \$ - | \$ 150,083 | \$ 54,975 | \$ 9,453 | \$ 85,655 | \$ 82,090 | \$ 3,564 | 97.63% |
| | CERTIFIED SALARIES | \$ 38,585,921 | \$ 39,001,212 | \$ 1,136 | \$ 39,002,348 | \$ 7,973,270 | \$ 29,780,767 | \$ 1,248,311 | \$ 1,148,674 | \$ 99,637 | 99.74% |
| | Supervisors & Technology Salaries | \$ 1,017,628 | \$ 1,086,292 | \$ 15,046 | \$ 1,101,338 | \$ 328,388 | \$ 634,418 | \$ 138,532 | \$ 130,066 | \$ 8,466 | 99.23% |
| | Clerical & Secretarial Salaries | \$ 2,286,001 | \$ 2,312,625 | \$ 6,137 | \$ 2,318,762 | \$ 626,934 | \$ 1,638,606 | \$ 53,222 | \$ 33,000 | \$ 20,222 | 99.13% |
| | Educational Assistants | \$ 2,679,741 | \$ 2,970,947 | \$ - | \$ 2,970,947 | \$ 513,820 | \$ 2,273,802 | \$ 183,325 | \$ 145,524 | \$ 37,801 | 98.73% |
| | Nurses & Medical Advisors | \$ 872,353 | \$ 909,761 | \$ 2,762 | \$ 912,523 | \$ 190,257 | \$ 710,339 | \$ 11,927 | \$ 26,579 | \$ (14,652) | 101.61% |
| | Custodial & Maint. Salaries | \$ 3,156,782 | \$ 3,326,720 | \$ 4,698 | \$ 3,331,418 | \$ 980,124 | \$ 2,272,422 | \$ 78,872 | \$ 37,210 | \$ 41,662 | 98.75% |
| | Non-Certied Adj & Bus Drivers Salaries | \$ 10,597 | \$ 98,779 | \$ (66,625) | \$ 32,154 | \$ - | \$ - | \$ 32,154 | \$ - | \$ 32,154 | 0.00% |
| | Career/Job Salaries | \$ 53,746 | \$ 134,711 | \$ - | \$ 134,711 | \$ 31,862 | \$ 85,904 | \$ 16,945 | \$ 16,617 | \$ 329 | 99.76% |
| | Special Education Svcs Salaries | \$ 1,364,876 | \$ 1,400,112 | \$ 25,280 | \$ 1,425,392 | \$ 297,956 | \$ 1,056,307 | \$ 71,129 | \$ (19,760) | \$ 90,889 | 93.62% |
| | Security Salaries & Attendance | \$ 596,036 | \$ 640,246 | \$ 11,566 | \$ 651,812 | \$ 135,738 | \$ 523,947 | \$ (7,873) | \$ 14,868 | \$ (22,741) | 103.49% |
| | Extra Work - Non-Cert. | \$ 146,562 | \$ 118,010 | \$ - | \$ 118,010 | \$ 43,739 | \$ 15,524 | \$ 58,748 | \$ 50,000 | \$ 8,748 | 92.59% |
| | Custodial & Maint. Overtime | \$ 359,759 | \$ 236,000 | \$ - | \$ 236,000 | \$ 60,507 | \$ - | \$ 175,493 | \$ 175,493 | \$ - | 100.00% |
| | Civic Activities/Park & Rec. | \$ 6,423 | \$ 32,000 | \$ - | \$ 32,000 | \$ 2,591 | \$ - | \$ 29,409 | \$ 29,409 | \$ - | 100.00% |
| | NON-CERTIFIED SALARIES | \$ 12,550,504 | \$ 13,266,203 | \$ (1,136) | \$ 13,265,067 | \$ 3,211,915 | \$ 9,211,269 | \$ 841,883 | \$ 639,007 | \$ 202,876 | 98.47% |
| | SUBTOTAL SALARIES | \$ 51,136,424 | \$ 52,267,415 | \$ - | \$ 52,267,415 | \$ 11,185,185 | \$ 38,992,037 | \$ 2,090,193 | \$ 1,787,680 | \$ 302,513 | 99.42% |

**NEWTOWN BOARD OF EDUCATION
2021-22 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING OCTOBER 31, 2021**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2020 - 2021 | 2021 - 2022 APPROVED BUDGET | YTD TRANSFERS 2021 - 2022 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|-------------------------------------|-------------------------|-----------------------------------|---------------------------------|----------------------|---------------------|---------------------|---------------------|----------------------------|----------------------|---------------|
| 200 | EMPLOYEE BENEFITS | | | | | | | | | | |
| | Medical & Dental Expenses | \$ 8,282,131 | \$ 8,532,018 | \$ - | \$ 8,532,018 | \$ 4,306,797 | \$ 4,197,229 | \$ 27,992 | \$ 27,992 | \$ - | 100.00% |
| | Life Insurance | \$ 87,146 | \$ 86,760 | \$ - | \$ 86,760 | \$ 28,822 | \$ - | \$ 57,938 | \$ 57,938 | \$ - | 100.00% |
| | FICA & Medicare | \$ 1,590,115 | \$ 1,641,519 | \$ - | \$ 1,641,519 | \$ 375,261 | \$ - | \$ 1,266,258 | \$ 1,266,258 | \$ - | 100.00% |
| | Pensions | \$ 932,839 | \$ 869,471 | \$ - | \$ 869,471 | \$ 748,748 | \$ 750 | \$ 119,973 | \$ 119,973 | \$ - | 100.00% |
| | Unemployment & Employee Assist. | \$ 104,314 | \$ 102,000 | \$ - | \$ 102,000 | \$ 1,050 | \$ - | \$ 100,950 | \$ 91,190 | \$ 9,760 | 90.43% |
| | Workers Compensation | \$ 446,103 | \$ 433,464 | \$ - | \$ 433,464 | \$ 229,118 | \$ 207,329 | \$ (2,983) | \$ - | \$ (2,983) | 100.69% |
| | SUBTOTAL EMPLOYEE BENEFITS | \$ 11,442,647 | \$ 11,665,232 | \$ - | \$ 11,665,232 | \$ 5,689,796 | \$ 4,405,308 | \$ 1,570,127 | \$ 1,563,351 | \$ 6,777 | 99.94% |
| 300 | PROFESSIONAL SERVICES | | | | | | | | | | |
| | Professional Services | \$ 468,690 | \$ 518,402 | \$ - | \$ 518,402 | \$ 85,458 | \$ 11,060 | \$ 421,884 | \$ 412,622 | \$ 9,262 | 98.21% |
| | Professional Educational Serv. | \$ 96,655 | \$ 169,015 | \$ - | \$ 169,015 | \$ 26,850 | \$ 23,706 | \$ 118,459 | \$ 121,695 | \$ (3,236) | 101.91% |
| | SUBTOTAL PROFESSIONAL SERV. | \$ 565,345 | \$ 687,417 | \$ - | \$ 687,417 | \$ 112,308 | \$ 34,766 | \$ 540,342 | \$ 534,316 | \$ 6,026 | 99.12% |
| 400 | PURCHASED PROPERTY SERV. | | | | | | | | | | |
| | Buildings & Grounds Contracted Svc. | \$ 635,010 | \$ 678,563 | \$ - | \$ 678,563 | \$ 306,515 | \$ 294,845 | \$ 77,204 | \$ 76,000 | \$ 1,204 | 99.82% |
| | Utility Services - Water & Sewer | \$ 98,263 | \$ 151,157 | \$ - | \$ 151,157 | \$ 21,536 | \$ - | \$ 129,621 | \$ 119,621 | \$ 10,000 | 93.38% |
| | Building, Site & Emergency Repairs | \$ 513,908 | \$ 475,000 | \$ - | \$ 475,000 | \$ 130,839 | \$ 49,740 | \$ 294,421 | \$ 294,421 | \$ - | 100.00% |
| | Equipment Repairs | \$ 312,223 | \$ 275,366 | \$ - | \$ 275,366 | \$ 33,845 | \$ 62,470 | \$ 179,050 | \$ 179,073 | \$ (23) | 100.01% |
| | Rentals - Building & Equipment | \$ 261,834 | \$ 267,592 | \$ - | \$ 267,592 | \$ 66,895 | \$ 144,274 | \$ 56,423 | \$ 56,423 | \$ 0 | 100.00% |
| | Building & Site Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | SUBTOTAL PUR. PROPERTY SERV. | \$ 1,821,238 | \$ 1,847,678 | \$ - | \$ 1,847,678 | \$ 559,630 | \$ 551,329 | \$ 736,719 | \$ 725,538 | \$ 11,181 | 99.39% |

**NEWTOWN BOARD OF EDUCATION
2021-22 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING OCTOBER 31, 2021**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2020 - 2021 | 2021 - 2022 APPROVED BUDGET | YTD TRANSFERS 2021 - 2022 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|---------------------------------------|-------------------------|-----------------------------------|---------------------------------|-------------------|--------------------|--------------|--------------|----------------------------|----------------------|----------|
| 500 | OTHER PURCHASED SERVICES | | | | | | | | | | |
| | Contracted Services | \$ 982,236 | \$ 698,975 | \$ - | \$ 698,975 | \$ 286,721 | \$ 167,796 | \$ 244,458 | \$ 374,838 | \$ (130,380) | 118.65% |
| | Transportation Services | \$ 4,015,701 | \$ 4,571,980 | \$ - | \$ 4,571,980 | \$ 640,251 | \$ 3,176,701 | \$ 755,028 | \$ 650,434 | \$ 104,594 | 97.71% |
| | Insurance - Property & Liability | \$ 402,662 | \$ 385,500 | \$ - | \$ 385,500 | \$ 223,410 | \$ 163,163 | \$ (1,073) | \$ - | \$ (1,073) | 100.28% |
| | Communications | \$ 157,606 | \$ 128,815 | \$ - | \$ 128,815 | \$ 63,949 | \$ 84,033 | \$ (19,167) | \$ 13,920 | \$ (33,087) | 125.69% |
| | Printing Services | \$ 25,333 | \$ 26,169 | \$ - | \$ 26,169 | \$ 1,361 | \$ 725 | \$ 24,083 | \$ 24,083 | \$ - | 100.00% |
| | Tuition - Out of District | \$ 3,431,665 | \$ 3,373,676 | \$ - | \$ 3,373,676 | \$ 543,748 | \$ 3,568,996 | \$ (739,068) | \$ (972,263) | \$ 233,195 | 93.09% |
| | Student Travel & Staff Mileage | \$ 157,629 | \$ 221,571 | \$ - | \$ 221,571 | \$ 36,286 | \$ 102,669 | \$ 82,616 | \$ 82,616 | \$ - | 100.00% |
| | SUBTOTAL OTHER PURCHASED SERV. | \$ 9,172,832 | \$ 9,406,686 | \$ - | \$ 9,406,686 | \$ 1,795,726 | \$ 7,264,083 | \$ 346,878 | \$ 173,628 | \$ 173,249 | 98.16% |
| 600 | SUPPLIES | | | | | | | | | | |
| | Instructional & Library Supplies | \$ 826,451 | \$ 773,786 | \$ - | \$ 773,786 | \$ 273,102 | \$ 153,246 | \$ 347,438 | \$ 353,217 | \$ (5,780) | 100.75% |
| | Software, Medical & Office Supplies | \$ 214,286 | \$ 214,816 | \$ - | \$ 214,816 | \$ 75,448 | \$ 44,983 | \$ 94,386 | \$ 94,386 | \$ - | 100.00% |
| | Plant Supplies | \$ 622,223 | \$ 391,100 | \$ - | \$ 391,100 | \$ 130,940 | \$ 83,345 | \$ 176,815 | \$ 176,815 | \$ - | 100.00% |
| | Electric | \$ 801,953 | \$ 1,043,970 | \$ - | \$ 1,043,970 | \$ 222,979 | \$ - | \$ 820,991 | \$ 800,122 | \$ 20,869 | 98.00% |
| | Propane & Natural Gas | \$ 357,556 | \$ 416,899 | \$ - | \$ 416,899 | \$ 35,295 | \$ - | \$ 381,604 | \$ 338,604 | \$ 43,000 | 89.69% |
| | Fuel Oil | \$ 55,386 | \$ 63,000 | \$ - | \$ 63,000 | \$ 7,458 | \$ - | \$ 55,542 | \$ 55,542 | \$ - | 100.00% |
| | Fuel for Vehicles & Equip. | \$ 160,849 | \$ 202,401 | \$ - | \$ 202,401 | \$ 33,883 | \$ - | \$ 168,518 | \$ 158,518 | \$ 10,000 | 95.06% |
| | Textbooks | \$ 417,222 | \$ 275,067 | \$ - | \$ 275,067 | \$ 38,764 | \$ 26,028 | \$ 210,274 | \$ 210,824 | \$ (550) | 100.20% |
| | SUBTOTAL SUPPLIES | \$ 3,455,926 | \$ 3,381,039 | \$ - | \$ 3,381,039 | \$ 817,868 | \$ 307,602 | \$ 2,255,569 | \$ 2,188,030 | \$ 67,539 | 98.00% |

**NEWTOWN BOARD OF EDUCATION
2021-22 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING OCTOBER 31, 2021**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2020 - 2021 | 2021 - 2022 APPROVED BUDGET | YTD TRANSFERS 2021 - 2022 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|-------------------------------|----------------------|-----------------------------|---------------------------|----------------|-----------------|---------------|--------------|-------------------------|-------------------|---------|
| 700 | PROPERTY | | | | | | | | | | |
| | Technology Equipment | \$ 803,761 | \$ 130,960 | \$ - | \$ 130,960 | \$ 6,664 | \$ 28,221 | \$ 96,075 | \$ 96,075 | \$ - | 100.00% |
| | Other Equipment | \$ 159,701 | \$ 137,152 | \$ - | \$ 137,152 | \$ 10,716 | \$ 114,175 | \$ 12,261 | \$ 15,436 | \$ (3,175) | 102.32% |
| | SUBTOTAL PROPERTY | \$ 963,462 | \$ 268,112 | \$ - | \$ 268,112 | \$ 17,380 | \$ 142,396 | \$ 108,336 | \$ 111,511 | \$ (3,175) | 101.18% |
| 800 | MISCELLANEOUS | | | | | | | | | | |
| | Memberships | \$ 66,663 | \$ 74,119 | \$ - | \$ 74,119 | \$ 48,862 | \$ 607 | \$ 24,650 | \$ 24,650 | \$ - | 100.00% |
| | SUBTOTAL MISCELLANEOUS | \$ 66,663 | \$ 74,119 | \$ - | \$ 74,119 | \$ 48,862 | \$ 607 | \$ 24,650 | \$ 24,650 | \$ - | 100.00% |
| 910 | SPECIAL ED CONTINGENCY | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 | \$ - | \$ 100,000 | 0.00% |
| | TOTAL LOCAL BUDGET | \$ 78,624,538 | \$ 79,697,698 | \$ - | \$ 79,697,698 | \$ 20,226,755 | \$ 51,698,128 | \$ 7,772,815 | \$ 7,108,705 | \$ 664,110 | 99.17% |

| REVENUES | | | | | | | | | | | |
|---|--|-----------------|-----------------|-----------------|------------------|--------------------|-------------|--------------|-------------|--|---------|
| EXCESS COST GRANT REVENUE | | | | | | | | | | | |
| | EXPENDED 2020-2021 | APPROVED BUDGET | PROJECTED 1-Dec | PROJECTED 1-Mar | ESTIMATED 22-Apr | VARIANCE to Budget | FEB DEPOSIT | MAY DEPOSIT | % TO BUDGET | | |
| 51266 | Special Education Svcs Salaries ECG | \$ (30,492) | \$ (36,710) | \$ (27,533) | \$ (9,178) | \$ (36,710) | \$ - | | | | 100.00% |
| 54116 | Transportation Services - ECG | \$ (257,766) | \$ (362,617) | \$ (271,963) | \$ (90,654) | \$ (362,617) | \$ - | | | | 100.00% |
| 54160 | Tuition - Out of District ECG | \$ (1,196,501) | \$ (1,261,493) | \$ (946,120) | \$ (315,373) | \$ (1,261,493) | \$ - | | | | 100.00% |
| | Total | \$ (1,484,759) | \$ (1,660,820) | \$ (1,245,615) | \$ (415,205) | \$ (1,660,820) | \$ - | \$ - | \$ - | | 100.00% |
| | | | | | | | | Total | \$ - | | |
| OTHER REVENUES | | | | | | | | | | | |
| BOARD OF EDUCATION FEES & CHARGES - SERVICES | | | | | | | | | | | |
| | | APPROVED BUDGET | ANTICIPATED | RECEIVED | BALANCE | % RECEIVED | | | | | |
| | LOCAL TUITION | \$32,430 | | \$10,100 | \$22,330 | 31.14% | | | | | |
| | HIGH SCHOOL FEES FOR PARKING PERMITS | \$30,000 | | | \$30,000 | 0.00% | | | | | |
| | MISCELLANEOUS FEES | \$6,000 | | \$853 | \$5,147 | 14.22% | | | | | |
| | TOTAL SCHOOL GENERATED FEES | | \$68,430 | \$10,953 | \$57,477 | 16.01% | | | | | |
| OTHER GRANTS & SPECIAL REVENUE OFFSETS | | | | | | | | | | | |
| | Excess Cost Grant -State Reimbursement | | \$ (1,660,820) | \$ (1,660,820) | \$ - | \$ (1,660,820) | 0.00% | | | | |
| | ESSER II | | \$625,532 | | | | 0.00% | | | | |
| | ESSER III (estimated \$819k for 21-22 use) | | \$1,253,726 | | | | 0.00% | | | | |

**2021 - 2022
 NEWTOWN BOARD OF EDUCATION
 DETAIL OF TRANSFERS RECOMMENDED
 OCTOBER 31, 2021**

| AMOUNT | FROM | | | | TO | | | | |
|-----------|-------------|----------------------------------|-----------------|--|-------------|---------------------------------|-----------------|---|-----------------------------|
| | OBJECT CODE | DESCRIPTION | | | OBJECT CODE | DESCRIPTION | | | |
| \$535,839 | 100 | Teachers & Specialists Salaries | | | 100 | Teachers & Specialists Salaries | | | |
| | | \$16,296 | 001-10-024-0000 | 51121 HAW. - P.E. | | \$48,879 | 001-20-024-0000 | 51121 S.H. - P.E. | TEACHER REASSIGNED |
| | | \$16,296 | 001-40-024-0000 | 51121 HOM. - P.E. | | \$48,878 | 001-30-024-0000 | 51121 M.G. - P.E. | TEACHER REASSIGNED |
| | | \$65,165 | 001-45-024-0000 | 51121 RIS. - P.E. | | | | | |
| | | \$48,879 | 001-30-038-0000 | 51121 M.G. - CLASSROOM | | \$48,879 | 001-30-020-0000 | 51121 M.G. - MATH/SCI. | TEACHER - RECLASS |
| | | \$27,761 | 001-10-038-0000 | 51121 HAW. - CLASSROOM | | \$27,761 | 001-10-012-0000 | 51121 HAW. - WORLD LANG | TEACHER - RECLASS |
| | | \$43,308 | 001-20-038-0000 | 51121 S.H. - CLASSROOM | | \$43,308 | 001-20-012-0000 | 51121 S.H. - WORLD LANG | TEACHER - RECLASS |
| | | \$40,223 | 001-30-038-0000 | 51121 M.G. - CLASSROOM | | \$40,223 | 001-30-012-0000 | 51121 M.G. - WORLD LANG | TEACHER - RECLASS |
| | | \$29,304 | 001-40-038-0000 | 51121 HOM. - CLASSROOM | | \$29,304 | 001-40-012-0000 | 51121 HOM. - WORLD LANG | TEACHER - RECLASS |
| | | \$57,124 | 001-45-038-0000 | 51121 RIS. - CLASSROOM | | \$57,124 | 001-45-012-0000 | 51121 RIS. - WORLD LANG | TEACHER - RECLASS |
| | | \$97,757 | 001-45-038-0000 | 51121 RIS. - CLASSROOM | | \$97,757 | 001-45-025-0000 | 51121 RIS. - PROJECT ADVENT | TEACHER - RECLASS |
| | | \$93,726 | 001-45-038-0000 | 51121 RIS. - CLASSROOM | | \$93,726 | 001-45-028-0000 | 51121 RIS. - SCIENCE | TEACHER - RECLASS |
| \$19,526 | 100 | Teachers & Specialists Salaries | | | 100 | Teachers & Specialists Salaries | | | |
| | | \$19,526 | 001-10-038-0000 | 51121 HAW. - CLASSROOM | | \$16,651 | 001-20-038-0000 | 51121 S.H. - CLASSROOM | TEACHER COVERAGE |
| | | | | | | \$2,875 | 001-30-038-0000 | 51121 M.G. - CLASSROOM | REDUCTION IN TITLE II FUNDS |
| \$84,000 | 100 | Teachers & Specialists Salaries | | | 500 | Contracted Services | | | |
| | | \$84,000 | 001-75-066-0000 | 51121 SP. ED. - TRANSITION | | \$84,000 | 001-75-061-0000 | 54000 SP. ED. - CONTRACTED SVC | TO COVER BT SERVICES |
| \$21,150 | 100 | Ed Assistants Salary - NMS | | | 100 | Ed Assistants Salary - NHS | | | |
| | | \$21,150 | 001-75-063-0000 | 51232 SPED HS ED ASSISTANT (position reclass) | | \$21,150 | 001-60-038-0000 | 51232 ED ASSISTANT CLASSROOM - NHS (FLEX PROGRAM) | |
| \$25,585 | 100 | Transportation Driver Salary | | | 100 | Unarmed Security Guards | | | |
| | | \$25,585 | 001-92-087-0000 | 51262 TRANSPORTATION DRIVER (no longer required) | | \$24,341 | 001-85-088-0000 | 51264 UNARMED SECURITY GUARDS | |
| | | | | | | \$1,055 | 001-77-048-0000 | 51240 NURSES SALARIES - NMS | |
| | | | | | | \$189 | 001-77-043-0000 | 51240 NURSES SALARIES - ELEMENTARY | |
| \$6,569 | 100 | Non-Certified Salary Adjustments | | | 100 | Nurses Salaries | | | |
| | | \$6,569 | 001-84-088-0000 | 51271 | | \$1,398 | 001-77-043-0000 | 51240 NURSES SALARIES - ELEMENTARY | |
| | | | | | | \$1,603 | 001-77-043-0000 | 51245 NURSES SALARIES - REED INTERMEDIATE | |
| | | | | | | \$1,431 | 001-77-048-0000 | 51240 NURSES SALARIES - MIDDLE SCHOOL | |
| | | | | | | \$2,137 | 001-77-049-0000 | 51240 NURSES SALARIES - HIGH SCHOOL | |

2021 - 2022
NEWTOWN BOARD OF EDUCATION
DETAIL OF TRANSFERS RECOMMENDED
OCTOBER 31, 2021

| AMOUNT | FROM | | TO | |
|-----------|-------------|---|-------------|--|
| | OBJECT CODE | DESCRIPTION | OBJECT CODE | DESCRIPTION |
| \$7,625 | 500 | Contracted Services \$1,680 001-10-034-0000 54000 \$1,995 001-45-034-0000 54000 \$1,975 001-20-034-0000 54000 \$1,975 001-30-034-0000 54000 | 500 | Contracted Services \$7,625 001-80-080-0000 54000 |
| \$700,294 | | Total Transfer Request | | \$700,294 |
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