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To make a public comment, the call in number is (US) 1-224-901-2652

The PIN is 609 710 329#

Board of Education Meeting
August 22, 2023

Council Chambers
3 Primrose St., Newtown, CT
7:00 p.m.

As citizens of our community, we will conduct ourselves in accordance with Newtown's Core Character Attributes as displayed in our character tree. We will be responsible for our actions and show respect for each other. We will interact peacefully, productively, and politely. We will be trustworthy and honest and show compassion toward others. Newtown's continued success is contingent upon our ability to persevere, to follow through with our commitments, and to stay focused on the greater good.

AGENDA

- | | |
|--------|---|
| Item 1 | PLEDGE OF ALLEGIANCE |
| Item 2 | CONSENT AGENDA |
| | <ul style="list-style-type: none">• Correspondence Report |
| Item 3 | **PUBLIC PARTICIPATION |
| Item 4 | REPORTS |
| | <ul style="list-style-type: none">• Chair Report• Superintendent's Report• Committee Reports• Action on June 30, 2023 Year-end Financial Report• Action on Financial Report and Transfers for Month Ending July 31, 2023 |
| Item 5 | PRESENTATIONS |
| | <ul style="list-style-type: none">• Facilities Report |
| Item 6 | OLD BUSINESS |
| | <ul style="list-style-type: none">• Discussion of CIP• Second Read and Action on Policy 4-118.239 Required COVID-19 Vaccinations to be Rescinded |
| Item 7 | NEW BUSINESS |
| | <ul style="list-style-type: none">• Transportation Update• Discussion and Possible Action on Request for Unexpended Funds from the 2022-2023 budget to be Deposited in the Non-lapsing Account• Action on Authorization of Signatures Requirement• First Read of Policies<ul style="list-style-type: none">○ 4148.1 & 4248.1 First Aid and Emergency Care and the Role of the School Nurse○ 4-607 Safety, First Aid and Emergency Care to be Rescinded○ 4-607.1 Safety, First Aid and Emergency Care Procedures to be Rescinded○ 4152.6/4252.6 Family and Medical Leave○ 4-112 Family and Medical Leave to be Rescinded• Action on Minutes of July 11, 2023 |
| Item 8 | **PUBLIC PARTICIPATION |
| Item 9 | ADJOURNMENT |

***During the first Public Participation, the Board welcomes commentary regarding items on the agenda. After being recognized, please state your name and address for the record. We request that speakers be respectful and limit comments to not more than three minutes. The Board of Education does not discuss personnel items or student matters in public. During the second Public Participation, commentary may address the agenda or may introduce issues for the Board to consider in the future. The Board does not engage in dialogue during either public comment period. If you desire more information or answers to specific questions, please email the BOE: NewtownBOE@newtown.k12.ct.us*

**NEWTOWN BOARD OF EDUCATION
YEAR END FINANCIAL REPORT
JUNE 30, 2023**

SUMMARY

The final report of the 2022-2023 fiscal year reflects the unaudited year-end financial position for Newtown Public Schools. The report includes all expenditures, transfers and encumbrance commitments associated with the 2022-23 fiscal year.

During the month of June, the district spent \$12.3M on all operations, of which \$10.3M was spent on salaries with the remaining balance of \$3.0M being spent on all other objects.

The Board of Education's year-end unaudited financial report now shows a balance of \$184,274, expending 99.78% of the total budget. This amount is classified as an unexpended year-end balance which will be recommended for deposit into the Board's 'Non-Lapsing account' in accordance with Section 10-248a of the Connecticut General Statute.

The remaining encumbrances in this report amount to \$986,528 and represent a combination of commitments throughout several objects. The majority of these encumbrances can be found in contracted services and textbooks where pre-purchases from the 23-24 budget were made in order to address the budget cuts imposed by the Board of Finance and Legislative Council.

2022-23 Fiscal Year in Review

During the year, the Board of Education was challenged with labor shortages surrounding our student and staff support positions. One area that was particularly difficult to address was in our special education department as we experienced a shortfall in behavior techs. These positions are required based on the student's IEP; therefore, the district was forced to look at an outside source that could provide these services.

The labor shortage was also felt by our food service management company and transportation contractor. Newtown; however, was not alone as many districts across the state, as well as the nation, were in a similar position. This labor shortage resulted in a surplus throughout our salary accounts that, on average, equated to almost \$500,000 from July through April.

In April, the Board of Education was faced with a challenging budget cut for the upcoming 2023-24 fiscal year. These cuts were recommended by the Board of Finance and Legislative Council and approved on April 5, 2023, totaling \$735,000 (\$185,000 BoF; \$550,000 LC). In order to protect our learning environment, we were forced to utilize our 2022-23 surplus and leverage these funds toward the pre-purchase of eligible items; such as, textbooks and supplies (*see next page for detail*).

Other areas that experienced unanticipated surplus were found in our transportation and energy accounts. In transportation, and partially in response to the bus driver shortage, we were able to combine some of the routes which enabled us to reduce our fleet. Some of this surplus was used as a way to incentivize new bus drivers and retain returning employees.

In our energy accounts, we found great savings due to the virtual net metering solar program. This was the second full year of participation in this program and we can say that it definitely flourished. It's important to keep in mind that the data used to build the 22-23 budget was from the prior year and at that time, the energy credits were nowhere near the current levels. The other factor that provided us with

a larger credit was the increase in Eversource’s supply rate. As this rate increased, so did our energy credits. The total gross expenditure for electricity was \$1,097,531, coming in at just \$71,436 under budget. However, the total virtual net metering credit came in at -\$794,430 (this includes \$31,207 from the prior year), leaving us with a net expense of \$303,101 in electricity for the entire district.

Year End Transfer

In accordance with board of education policy #3160, this financial report will include a year-end transfer recommendation in order to bring all major object codes to a positive balance. This year we have made a change to the way we handle our year-end transfers. As per our audit recommendation, at the end of each fiscal year we will transfer to and from the major object accounts. These accounts are new and will only be used for this purpose. Details for this transfer is attached to this report.

Transfer request:

- \$361,015 from salaries (object 100) to cover the shortfall other purchased services (object 500)

Leveraging our Surplus

As stated previously, the Board of Education was faced with a challenging budget cut in our 2023-24 funding request. Because we were experiencing a surplus from unfilled positions, we were able to pre-purchase eligible items in the amount of \$395,410 with the balance of this adjustment coming from reductions. The Board of Finance also cut our funding request by \$185,000 which reduced our building project budget to a low of \$272,000.

The list below shows the items that were pre-purchased along with a few budget cuts.

| 2023-24 Pre-Purchase | 23-24 Budget |
|--|-------------------------|
| <u>Curriculum / District Wide</u> | <u>Reduction</u> |
| Reading Program K-5 | \$194,000 |
| Latin Textbook | \$4,775 |
| iReady | \$89,700 |
| Lexia (partial to be paid in 23-24) | \$29,624 |
| Learning A-Z | \$26,500 |
| Total Curriculum | \$344,599 |
| <u>Middle Gate</u> | |
| Science kits | \$9,000 |
| <u>Head O'Meadow</u> | |
| Textbooks for all grades | \$6,158 |
| Textbooks for science lab | \$2,000 |
| <u>Reed</u> | |
| Bridges Math program | \$7,000 |
| <u>Middle School</u> | |
| Digital Access for Teachers | \$1,207 |
| Spanish Workbooks | \$7,980 |
| Rosetta Stone | \$9,000 |
| Discovery Ed Science | \$6,250 |
| Variable Scroll Saw | \$2,216 |
| Total Classroom | \$50,811 |
| Subtotal 23-24 Pre-Purchases | \$395,410 |

| 2023-24 Budget Reductions | |
|---|------------------|
| Decodables - Middle Gate | \$7,350 |
| Total Classroom | \$7,350 |
| <u>Technology</u> | |
| Network Specialist | \$85,000 |
| ERGO | \$10,722 |
| Contracted Services | -\$54,722 |
| Total Tech | \$41,000 |
| <u>Additional Reductions (post BoE 5/23)</u> | |
| NICE stipends | \$10,000 |
| Tutor for the visually impaired | \$30,404 |
| Hawley - 1st grade | \$65,836 |
| Subtotal 23-24 Budget Reducations | \$154,590 |
| Total 23-24 Budget Reductions | \$550,000 |
| Additional amount required for adj.* | \$0 |
| <i>*LC reduced BoE budget by \$550,000</i> | |

Food Service Update

In 2022-23, by way of the State’s bid process, the district changed food service vendors from Whitson’s to Chartwells. Whitson’s had been with us for six years and while we were sad to see them leave, Chartwells stepped up to the plate by creating fun and exciting meal experiences for K-12. Chartwells

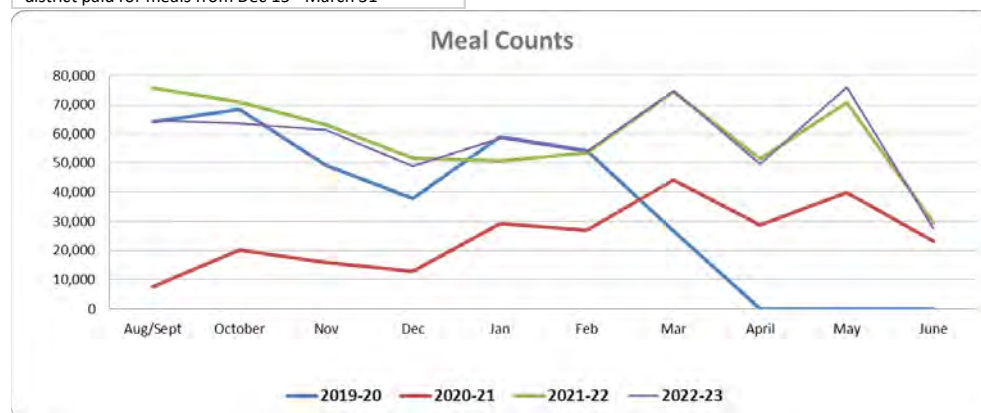
was also subject to the labor shortage, beginning the year with 19 unfilled positions. By the end of the year, they were able to fill most of their positions and we are very excited to see what they have in store for us in the upcoming year.

This past year, our lunch program was partially federally funded, providing free meals to all students. Each district was awarded with an amount to provide students and parents a *transition period* before resuming to paid meals. Once this funding ran out, the district needed to decide whether they would charge for meals or subsidize without federal or state assistance. Because we had built up a balance from the prior year, the Board of Education made a decision to subsidize the meals for as long as possible in an effort to not place additional financial burden on our parents and students. Lucky for us, we were able to support the dining program right up until the state announced that they would resume their funding.

Looking at the chart below, you can see that our meal counts were well above the budget, exceeding by 36.32%. It's probable that having federal assistance most likely played a part in this increase, but we are hopeful that next year we will experience similar participation.

| | Meal Counts | | |
|----------------------|----------------|----------------|---------------|
| | Total | Budget | % to Budget |
| 2019-20 | 359,112 | 515,490 | -30.34% |
| 2020-21 | 248,806 | 502,462 | -50.48% |
| 2021-22 Free | 591,689 | 502,872 | 17.66% |
| 2022-23 Free* | 578,592 | 424,446 | 36.32% |

*district paid for meals from Dec 15 - March 31



Revenue

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

| School Generated Revenue | Approved Budget | Received | Balance | % to Budget |
|--------------------------|-----------------|-----------------|-----------------|----------------|
| Local Tuition | \$32,430 | \$37,620 | \$5,190 | 116.00% |
| HS Parking Permits | \$30,000 | \$30,000 | \$0.00 | 100.00% |
| Misc. Fees & Deposits | \$6,000 | \$16,696 | \$10,696) | 278.27% |
| Total | \$68,430 | \$84,316 | \$15,886 | 123.22% |

Other revenue

| Budget Offsets & Misc. Receipts | Approved Budget | Received | Balance | % to Budget |
|---------------------------------|--------------------|--------------------|-----------------|---------------|
| Educational Cost Sharing | \$4,495,691 | \$4,484,684 | \$11,007 | -0.24% |
| Health Grant | \$23,000 | \$29,997 | \$6,997 | 30.42% |
| U.S. Treasury – Fuel Credit | N/A | \$153,929* | *2021&22 | Calendar yrs. |
| Total | \$4,518,691 | \$4,668,610 | \$18,004 | |

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

| Excess Cost Sharing Grant | Approved Budget | Received | Balance | % to Budget |
|----------------------------------|------------------------|-----------------|----------------|--------------------|
| Special Education Salaries | \$0 | \$7,750 | \$7,750 | |
| Transportation Services | \$320,028 | \$489,641 | \$169,613 | 53.00% |
| Tuition - Out of District | \$1,300,484 | \$1,373,397 | \$72,913 | 56.10% |
| Total | \$1,620,512 | \$1,870,788 | \$250,276 | 15.44% |

The Excess Cost Grant Update

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

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

This year, and for future years, the state changed the excess cost grant reimbursement formula and is now based on a three-tiered scale in accordance with the town’s wealth ranking. Newtown falls into the 70% reimbursement category; however, this percentage is also dependent upon other towns’ submissions.

This year the final reimbursement rate came in at 73.71% (prior year rate was 80.0323%).

Magnet Transportation Grant

This grant provides reimbursement of \$1,300 for local students attending approved Magnet school programs. The 2022-23 budget was for 10 students or \$13,000 of which all participated in the program.

The excess cost, agency placement, and magnet school transportation grant receipts have all been distributed to the appropriate accounts. In addition, pre-school, transitional tuition and other miscellaneous credits have similarly been captured.

Hawley Fund

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

The following captures the account activities for the 2022-23 fiscal year.

| | |
|--|-------------|
| Balance as of July 1, 2022 | \$35,080.84 |
| Expense – bathroom renovations and new carpeting | \$45,729.35 |
| Full year interest | \$21,260.42 |
| Balance as of June 30, 2023 | \$10,611.91 |

NEWTOWN PUBLIC SCHOOLS
GENERAL FUND EXPENDITURE AND REVENUE BALANCE

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

| <u>Year-End</u> | <u>Unexpended Budget Funds</u> | <u>Unliquidated Encumbrances From the Prior Year</u> | <u>School Revenues</u> |
|-----------------|--------------------------------|--|------------------------|
| 6/30/02 | \$23,322 | \$961 | \$42,482 |
| 6/30/03 | \$32,962 | \$0 | (\$18,647) |
| 6/30/04 | \$26,809 | \$4,723 | (\$120,145) |
| 6/30/05 | \$9,000 | \$15,387 | \$130,634 |
| 6/30/06 | \$272,100 | \$27,911 | \$134,370 |
| 6/30/07 | \$1,474 | \$18,751 | \$117,800 |
| 6/30/08 | \$7,688 | \$1,233 | \$15,485 |
| 6/30/09 | \$7,773 | \$432 | \$51,263 |
| 6/30/10 | \$155,762 | \$12,696 | (\$88,921) |
| 6/30/11 | \$58,670 | \$74,159 | \$8,659 |
| 6/30/12 | \$38,167 | \$33,959 | \$101,024 |
| 6/30/13 | \$6,035 | \$222 | \$51,767 |
| 6/30/14 | \$47,185 | \$12,195 | \$6,236 |
| 6/30/15 | \$12,909 | \$16,345 | (\$21,056) |
| 6/30/16 | \$2,533 | \$2,286 | \$323,260 |
| 6/30/17 | \$97,942 | \$947 | (\$128,840) |
| 6/30/18 | \$276,038 | \$22,632 | (\$389,075) |
| 6/30/19 | \$328,772 | \$1,088 | \$1,454 |
| 6/30/20 | \$1,362,451 | \$30,022 | (\$5,980) |
| 6/30/21 | \$27,238 | \$16,302 | \$195,728 |
| 6/30/22 | \$237,741 | \$69,477 | \$84,550 |
| 6/30/23 | \$187,274 | \$160,934 | \$84,316 |
| | | | |
| | | | |

Tanja Vadas
 Director of Business
 August 16, 2022

TERMS AND DEFINITIONS

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

- Object Code – a service or commodity obtained as the result of a specific expenditure defined by eight categories: Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property, and Miscellaneous.
- Expense Category – further defines the type of expense by Object Code
- Expended 2020-21 – audited (or unaudited) expenditures from the prior fiscal year (for comparison purposes)
- Approved Budget – indicates a town approved financial plan used by the school district to achieve its goals and objectives.
- YTD Transfers – identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.
- Year-To-Date Expended – indicates the actual amount of cumulative expenditures processed by the school district through the month-end date indicated on the monthly budget summary report.
- Encumbered – indicates approved financial obligations of the school district as a result of employee salary contracts, purchasing agreements, purchase orders, or other identified obligations not processed for payment by the date indicated on the monthly budget summary report.
- Balance – calculates object code account balances subtracting expenditures and encumbrances from the current budget amount indicating accounts with unobligated balances or shortages.
- Anticipated Obligation - is a column which provides a method to forecast expense category fund balances that have not been approved via an encumbrance, but are anticipated to be expended or remain with an account balance to maintain the overall budget funding level. Receivable revenue (i.e., grants) are included in this column which has the effect of netting the expected expenditure.
- Projected Balance - calculates the object code balances subtracting the Anticipated Obligations. These balances will move up and down as information is known and or decisions are anticipated or made about current and projected needs of the district.

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

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

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

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

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

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2023**

| 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>GENERAL FUND BUDGET</u> | | | | | | | | | | | |
| 100 | SALARIES | \$ 51,681,024 | \$ 53,701,233 | \$ (356,620) | \$ 53,371,968 | \$ 53,194,333 | \$ - | \$ 177,635 | \$ - | \$ 177,635 | 99.67% |
| 200 | EMPLOYEE BENEFITS | \$ 11,744,808 | \$ 11,955,016 | \$ 249 | \$ 11,955,265 | \$ 11,892,145 | \$ 3,535 | \$ 59,586 | \$ - | \$ 59,586 | 99.50% |
| 300 | PROFESSIONAL SERVICES | \$ 543,087 | \$ 687,141 | \$ (14,000) | \$ 673,141 | \$ 601,282 | \$ 5,578 | \$ 66,281 | \$ - | \$ 66,281 | 90.15% |
| 400 | PURCHASED PROPERTY SERV. | \$ 2,093,569 | \$ 1,814,663 | \$ (8,700) | \$ 1,805,963 | \$ 1,630,926 | \$ 140,000 | \$ 35,037 | \$ - | \$ 35,037 | 98.06% |
| 500 | OTHER PURCHASED SERVICES | \$ 9,327,010 | \$ 10,095,326 | \$ 231,626 | \$ 10,326,952 | \$ 10,412,462 | \$ 258,566 | \$ (344,076) | \$ - | \$ (344,076) | 103.33% |
| 600 | SUPPLIES | \$ 3,474,903 | \$ 3,365,464 | \$ 15,000 | \$ 3,380,464 | \$ 2,714,686 | \$ 480,522 | \$ 185,256 | \$ 0 | \$ 185,256 | 94.52% |
| 700 | PROPERTY | \$ 536,285 | \$ 339,710 | \$ 205,090 | \$ 544,800 | \$ 442,519 | \$ 98,327 | \$ 3,953 | \$ - | \$ 3,953 | 99.27% |
| 800 | MISCELLANEOUS | \$ 59,271 | \$ 76,086 | \$ - | \$ 76,086 | \$ 75,483 | \$ - | \$ 603 | \$ - | \$ 603 | 99.21% |
| 910 | SPECIAL ED CONTINGENCY | \$ - | \$ 100,000 | \$ (100,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| TOTAL GENERAL FUND BUDGET | | \$ 79,459,957 | \$ 82,134,639 | \$ (27,355) | \$ 82,134,639 | \$ 80,963,838 | \$ 986,528 | \$ 184,274 | \$ 0 | \$ 184,274 | 99.78% |
| 900 | TRANSFER NON-LAPSING <i>(unaudited)</i> | \$ 237,741 | | | | | | | | | |
| GRAND TOTAL | | \$ 79,697,698 | \$ 82,134,639 | \$ (27,355) | \$ 82,134,639 | \$ 80,963,838 | \$ 986,528 | \$ 184,274 | \$ 0 | \$ 184,274 | 99.78% |

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2023**

| 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 |
|-------------|--|----------------------|-----------------------------|---------------------------|----------------|-----------------|----------|-------------|-------------------------|-------------------|---------|
| 100 | SALARIES | | | | | | | | | | |
| | Administrative Salaries | \$ 4,245,732 | \$ 4,312,038 | \$ (116,350) | \$ 4,195,688 | \$ 4,208,912 | \$ - | \$ (13,224) | \$ - | \$ (13,224) | 100.32% |
| | Teachers & Specialists Salaries | \$ 32,745,539 | \$ 33,817,522 | \$ 144,350 | \$ 33,961,872 | \$ 33,987,611 | \$ - | \$ (25,739) | \$ - | \$ (25,739) | 100.08% |
| | Early Retirement | \$ 81,000 | \$ 81,000 | \$ - | \$ 81,000 | \$ 89,000 | \$ - | \$ (8,000) | \$ - | \$ (8,000) | 109.88% |
| | Continuing Ed./Summer School | \$ 96,279 | \$ 97,846 | \$ 1,161 | \$ 99,007 | \$ 100,943 | \$ - | \$ (1,936) | \$ - | \$ (1,936) | 101.96% |
| | Homebound & Tutors Salaries | \$ 104,026 | \$ 189,413 | \$ 45,185 | \$ 234,598 | \$ 184,211 | \$ - | \$ 50,387 | \$ - | \$ 50,387 | 78.52% |
| | Certified Substitutes | \$ 677,354 | \$ 742,610 | \$ - | \$ 742,610 | \$ 787,241 | \$ - | \$ (44,631) | \$ - | \$ (44,631) | 106.01% |
| | Coaching/Activities | \$ 659,048 | \$ 737,184 | \$ - | \$ 737,184 | \$ 719,019 | \$ - | \$ 18,165 | \$ - | \$ 18,165 | 97.54% |
| | Staff & Program Development | \$ 188,833 | \$ 155,128 | \$ (15,000) | \$ 140,128 | \$ 128,011 | \$ - | \$ 12,117 | \$ - | \$ 12,117 | 91.35% |
| | CERTIFIED SALARIES | \$ 38,797,811 | \$ 40,132,741 | \$ 59,346 | \$ 40,192,087 | \$ 40,204,949 | \$ - | \$ (12,862) | \$ - | \$ (12,862) | 100.03% |
| | Supervisors & Technology Salaries | \$ 1,010,203 | \$ 1,103,470 | \$ (96,316) | \$ 1,007,154 | \$ 1,000,730 | \$ - | \$ 6,424 | \$ - | \$ 6,424 | 99.36% |
| | Clerical & Secretarial Salaries | \$ 2,305,020 | \$ 2,361,178 | \$ 200 | \$ 2,361,378 | \$ 2,326,236 | \$ - | \$ 35,142 | \$ - | \$ 35,142 | 98.51% |
| | Educational Assistants | \$ 2,751,027 | \$ 2,965,151 | \$ (47,512) | \$ 2,917,639 | \$ 2,885,257 | \$ - | \$ 32,382 | \$ - | \$ 32,382 | 98.89% |
| | Nurses & Medical Advisors | \$ 939,312 | \$ 902,273 | \$ 31,615 | \$ 933,888 | \$ 892,743 | \$ - | \$ 41,145 | \$ - | \$ 41,145 | 95.59% |
| | Custodial & Maint. Salaries | \$ 3,218,689 | \$ 3,395,484 | \$ (72,959) | \$ 3,349,880 | \$ 3,247,428 | \$ - | \$ 102,452 | \$ - | \$ 102,452 | 96.94% |
| | Non-Certied Adj & Bus Drivers Salaries | \$ - | \$ 155,981 | \$ (155,981) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| | Career/Job Salaries | \$ 122,065 | \$ 171,116 | \$ 4,257 | \$ 175,373 | \$ 158,051 | \$ - | \$ 17,322 | \$ - | \$ 17,322 | 90.12% |
| | Special Education Svcs Salaries | \$ 1,348,349 | \$ 1,456,181 | \$ (84,063) | \$ 1,372,118 | \$ 1,378,049 | \$ - | \$ (5,931) | \$ - | \$ (5,931) | 100.43% |
| | Security Salaries & Attendance | \$ 684,773 | \$ 679,888 | \$ 293 | \$ 680,181 | \$ 652,247 | \$ - | \$ 27,934 | \$ - | \$ 27,934 | 95.89% |
| | Extra Work - Non-Cert. | \$ 119,364 | \$ 109,770 | \$ 4,500 | \$ 114,270 | \$ 123,294 | \$ - | \$ (9,024) | \$ - | \$ (9,024) | 107.90% |
| | Custodial & Maint. Overtime | \$ 356,554 | \$ 236,000 | \$ - | \$ 236,000 | \$ 290,185 | \$ - | \$ (54,185) | \$ - | \$ (54,185) | 122.96% |
| | Civic Activities/Park & Rec. | \$ 27,857 | \$ 32,000 | \$ - | \$ 32,000 | \$ 35,166 | \$ - | \$ (3,166) | \$ - | \$ (3,166) | 109.89% |
| | NON-CERTIFIED SALARIES | \$ 12,883,213 | \$ 13,568,492 | \$ (415,966) | \$ 13,179,881 | \$ 12,989,385 | \$ - | \$ 190,496 | \$ - | \$ 190,496 | 98.55% |
| | SUBTOTAL SALARIES | \$ 51,681,024 | \$ 53,701,233 | \$ (356,620) | \$ 53,371,968 | \$ 53,194,333 | \$ - | \$ 177,635 | \$ - | \$ 177,635 | 99.67% |
| 200 | EMPLOYEE BENEFITS | | | | | | | | | | |
| | Medical & Dental Expenses | \$ 8,538,506 | \$ 8,790,863 | \$ (12,125) | \$ 8,778,738 | \$ 8,772,698 | \$ - | \$ 6,040 | \$ - | \$ 6,040 | 99.93% |
| | Life Insurance | \$ 88,568 | \$ 87,000 | \$ - | \$ 87,000 | \$ 89,281 | \$ - | \$ (2,281) | \$ - | \$ (2,281) | 102.62% |
| | FICA & Medicare | \$ 1,624,911 | \$ 1,706,549 | \$ - | \$ 1,706,549 | \$ 1,651,662 | \$ - | \$ 54,887 | \$ - | \$ 54,887 | 96.78% |
| | Pensions | \$ 954,029 | \$ 852,347 | \$ 25,000 | \$ 877,347 | \$ 905,844 | \$ - | \$ (28,497) | \$ - | \$ (28,497) | 103.25% |
| | Unemployment & Employee Assist. | \$ 102,469 | \$ 81,600 | \$ - | \$ 81,600 | \$ 48,879 | \$ 3,535 | \$ 29,187 | \$ - | \$ 29,187 | 64.23% |
| | Workers Compensation | \$ 436,325 | \$ 436,657 | \$ (12,626) | \$ 424,031 | \$ 423,781 | \$ - | \$ 250 | \$ - | \$ 250 | 99.94% |
| | SUBTOTAL EMPLOYEE BENEFITS | \$ 11,744,808 | \$ 11,955,016 | \$ 249 | \$ 11,955,265 | \$ 11,892,145 | \$ 3,535 | \$ 59,586 | \$ - | \$ 59,586 | 99.50% |

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2023**

| 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 |
|-------------|---------------------------------------|----------------------|-----------------------------|---------------------------|----------------------|----------------------|-------------------|---------------------|-------------------------|---------------------|---------|
| 300 | PROFESSIONAL SERVICES | | | | | | | | | | |
| | Professional Services | \$ 404,089 | \$ 493,643 | \$ - | \$ 493,643 | \$ 497,713 | \$ - | \$ (4,070) | \$ - | \$ (4,070) | 100.82% |
| | Professional Educational Serv. | \$ 138,998 | \$ 193,498 | \$ (14,000) | \$ 179,498 | \$ 103,569 | \$ 5,578 | \$ 70,351 | \$ - | \$ 70,351 | 60.81% |
| | SUBTOTAL PROFESSIONAL SERV. | \$ 543,087 | \$ 687,141 | \$ (14,000) | \$ 673,141 | \$ 601,282 | \$ 5,578 | \$ 66,281 | \$ - | \$ 66,281 | 90.15% |
| 400 | PURCHASED PROPERTY SERV. | | | | | | | | | | |
| | Buildings & Grounds Contracted Svc. | \$ 672,697 | \$ 683,600 | \$ - | \$ 683,600 | \$ 650,855 | \$ 40,555 | \$ (7,810) | \$ - | \$ (7,810) | 101.14% |
| | Utility Services - Water & Sewer | \$ 160,597 | \$ 144,770 | \$ - | \$ 144,770 | \$ 122,590 | \$ - | \$ 22,180 | \$ - | \$ 22,180 | 84.68% |
| | Building, Site & Emergency Repairs | \$ 710,231 | \$ 450,000 | \$ - | \$ 450,000 | \$ 423,836 | \$ 83,315 | \$ (57,151) | \$ - | \$ (57,151) | 112.70% |
| | Equipment Repairs | \$ 289,596 | \$ 269,051 | \$ - | \$ 269,051 | \$ 201,958 | \$ 16,130 | \$ 50,963 | \$ - | \$ 50,963 | 81.06% |
| | Rentals - Building & Equipment | \$ 260,448 | \$ 267,242 | \$ (8,700) | \$ 258,542 | \$ 231,687 | \$ - | \$ 26,855 | \$ - | \$ 26,855 | 89.61% |
| | Building & Site Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | SUBTOTAL PUR. PROPERTY SERV. | \$ 2,093,569 | \$ 1,814,663 | \$ (8,700) | \$ 1,805,963 | \$ 1,630,926 | \$ 140,000 | \$ 35,037 | \$ - | \$ 35,037 | 98.06% |
| 500 | OTHER PURCHASED SERVICES | | | | | | | | | | |
| | Contracted Services | \$ 1,019,495 | \$ 886,545 | \$ 427,070 | \$ 1,313,615 | \$ 1,139,466 | \$ 159,877 | \$ 14,271 | \$ - | \$ 14,271 | 98.91% |
| | Transportation Services | \$ 4,229,179 | \$ 4,919,428 | \$ (308,070) | \$ 4,611,358 | \$ 4,596,980 | \$ - | \$ 14,378 | \$ - | \$ 14,378 | 99.69% |
| | Insurance - Property & Liability | \$ 425,660 | \$ 422,766 | \$ 12,626 | \$ 435,392 | \$ 443,316 | \$ - | \$ (7,924) | \$ - | \$ (7,924) | 101.82% |
| | Communications | \$ 189,488 | \$ 152,524 | \$ - | \$ 152,524 | \$ 177,073 | \$ 2,806 | \$ (27,355) | \$ - | \$ (27,355) | 117.94% |
| | Printing Services | \$ 19,859 | \$ 24,789 | \$ - | \$ 24,789 | \$ 23,971 | \$ 1,292 | \$ (473) | \$ - | \$ (473) | 101.91% |
| | Tuition - Out of District | \$ 3,252,787 | \$ 3,450,187 | \$ 100,000 | \$ 3,550,187 | \$ 3,789,256 | \$ 94,591 | \$ (333,660) | \$ - | \$ (333,660) | 109.40% |
| | Student Travel & Staff Mileage | \$ 190,540 | \$ 239,087 | \$ - | \$ 239,087 | \$ 242,400 | \$ - | \$ (3,313) | \$ - | \$ (3,313) | 101.39% |
| | SUBTOTAL OTHER PURCHASED SERV. | \$ 9,327,010 | \$ 10,095,326 | \$ 231,626 | \$ 10,326,952 | \$ 10,412,462 | \$ 258,566 | \$ (344,076) | \$ - | \$ (344,076) | 103.33% |
| 600 | SUPPLIES | | | | | | | | | | |
| | Instructional & Library Supplies | \$ 799,649 | \$ 854,242 | \$ 56,140 | \$ 910,382 | \$ 900,284 | \$ 44,465 | \$ (34,367) | \$ - | \$ (34,367) | 103.78% |
| | Software, Medical & Office Supplies | \$ 217,455 | \$ 194,940 | \$ - | \$ 194,940 | \$ 215,155 | \$ 6,372 | \$ (26,587) | \$ - | \$ (26,587) | 113.64% |
| | Plant Supplies | \$ 423,279 | \$ 366,100 | \$ - | \$ 366,100 | \$ 398,008 | \$ - | \$ (31,908) | \$ - | \$ (31,908) | 108.72% |
| | Electric | \$ 995,294 | \$ 1,022,812 | \$ (492,177) | \$ 530,635 | \$ 303,101 | \$ - | \$ 227,534 | \$ 0 | \$ 227,534 | 57.12% |
| | Propane & Natural Gas | \$ 415,377 | \$ 424,980 | \$ 40,000 | \$ 464,980 | \$ 472,827 | \$ - | \$ (7,847) | \$ - | \$ (7,847) | 101.69% |
| | Fuel Oil | \$ 88,194 | \$ 63,000 | \$ 53,500 | \$ 116,500 | \$ 93,031 | \$ - | \$ 23,469 | \$ - | \$ 23,469 | 79.85% |
| | Fuel for Vehicles & Equip. | \$ 191,173 | \$ 216,258 | \$ (56,140) | \$ 160,118 | \$ 130,729 | \$ - | \$ 29,389 | \$ - | \$ 29,389 | 81.65% |
| | Textbooks | \$ 344,482 | \$ 223,132 | \$ 413,677 | \$ 636,809 | \$ 201,551 | \$ 429,685 | \$ 5,573 | \$ - | \$ 5,573 | 99.12% |
| | SUBTOTAL SUPPLIES | \$ 3,474,903 | \$ 3,365,464 | \$ 15,000 | \$ 3,380,464 | \$ 2,714,686 | \$ 480,522 | \$ 185,256 | \$ 0 | \$ 185,256 | 94.52% |

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2023**

| 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 |
|-------------|-------------------------------|----------------------|-----------------------------|---------------------------|----------------|-----------------|------------|------------|-------------------------|-------------------|---------|
| 700 | PROPERTY | | | | | | | | | | |
| | Technology Equipment | \$ 278,825 | \$ 156,024 | \$ 196,390 | \$ 352,414 | \$ 263,772 | \$ 91,668 | \$ (3,026) | \$ - | \$ (3,026) | 100.86% |
| | Other Equipment | \$ 257,460 | \$ 183,686 | \$ 8,700 | \$ 192,386 | \$ 178,747 | \$ 6,659 | \$ 6,979 | \$ - | \$ 6,979 | 96.37% |
| | SUBTOTAL PROPERTY | \$ 536,285 | \$ 339,710 | \$ 205,090 | \$ 544,800 | \$ 442,519 | \$ 98,327 | \$ 3,953 | \$ - | \$ 3,953 | 99.27% |
| 800 | MISCELLANEOUS | | | | | | | | | | |
| | Memberships | \$ 59,271 | \$ 76,086 | \$ - | \$ 76,086 | \$ 75,483 | \$ - | \$ 603 | \$ - | \$ 603 | 99.21% |
| | SUBTOTAL MISCELLANEOUS | \$ 59,271 | \$ 76,086 | \$ - | \$ 76,086 | \$ 75,483 | \$ - | \$ 603 | \$ - | \$ 603 | 99.21% |
| 910 | SPECIAL ED CONTINGENCY | \$ - | \$ 100,000 | \$ (100,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | #DIV/0! |
| | TOTAL LOCAL BUDGET | \$ 79,459,957 | \$ 82,134,639 | \$ (27,355) | \$ 82,134,639 | \$ 80,963,838 | \$ 986,528 | \$ 184,274 | \$ 0 | \$ 184,274 | 99.78% |
| 900 | Transfer to Non-Lapsing | \$ 237,741 | | | | | | | | | |
| | GRAND TOTAL | \$ 79,697,698 | \$ 82,134,639 | \$ (27,355) | \$ 82,134,639 | \$ 80,963,838 | \$ 986,528 | \$ 184,274 | \$ 0 | \$ 184,274 | 99.78% |

SPECIAL REVENUES

| EXCESS COST GRANT REVENUE | EXPENDED 2021-2022 | APPROVED BUDGET | STATE PROJECTE 1-Jan | STATE PROJECTED 1-Mar | ESTIMATED Total | VARIANCE to Budget | FEB DEPOSIT | MAY DEPOSIT | % TO BUDGET |
|---|--------------------|-----------------|----------------------|-----------------------|-----------------|--------------------|----------------|-----------------------|-------------|
| 51266 Special Education Svcs Salaries ECG | \$ (7,170) | | \$ (7,843) | \$ (7,750) | \$ (7,750) | \$ 7,750 | \$ (5,673) | \$ (2,077) | #DIV/0! |
| 54116 Transportation Services - ECG | \$ (333,218) | \$ (320,028) | \$ (469,245) | \$ (489,641) | \$ (489,641) | \$ 169,613 | \$ (358,435) | \$ (131,207) | 153.00% |
| 54160 Tuition - Out of District ECG | \$ (1,193,144) | \$ (1,300,484) | \$ (1,348,899) | \$ (1,373,397) | \$ (1,373,397) | \$ 72,913 | \$ (1,005,383) | \$ (368,013) | 105.61% |
| Total | \$ (1,533,532) | \$ (1,620,512) | \$ (1,825,987) | \$ (1,870,788) | \$ (1,870,788) | \$ 250,276 | \$ (1,369,491) | \$ (501,297) | 115.44% |
| | | | | | | | Total* | \$ (1,870,788) | |
| SDE MAGNET TRANSPORTATION GRANT | \$ (9,100) | \$ (13,000) | \$ (13,000) | | \$ (13,000) | \$ - | | | 100.00% |

OTHER REVENUES

| BOARD OF EDUCATION FEES & CHARGES - SERVICES | APPROVED BUDGET | ANTICIPATED | RECEIVED | BALANCE | % RECEIVED | |
|--|---------------------|-----------------------|--------------------|-----------------|----------------|-------------------|
| LOCAL TUITION | \$32,430 | \$32,430 | \$37,620 | (\$5,190) | 116.00% | |
| HIGH SCHOOL FEES FOR PARKING PERMITS | \$30,000 | \$30,000 | \$30,000 | \$0 | 100.00% | |
| MISCELLANEOUS FEES | \$6,000 | \$6,000 | \$16,696 | (\$10,696) | 278.27% | |
| TOTAL SCHOOL GENERATED FEES | \$68,430 | \$68,430 | \$84,316 | (\$15,886) | 123.22% | |
| <u>OTHER GRANTS</u> | TOTAL BUDGET | 21-22 EXPENSED | YTD EXPENSE | ENCUMBER | BALANCE | % EXPENSED |
| 214 ESSER II | \$625,532 | \$573,735 | \$16,243 | \$32,016 | \$3,538 | 99.43% |
| 218 ESSER III (estimated \$809k for 21-22 use) | \$1,253,726 | \$709,840 | \$468,221 | \$54,470 | \$21,195 | 98.31% |

**NEWTOWN BOARD OF EDUCATION
2022-23 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JUNE 30, 2023**

| 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>Health Grant</u> | <u>E.C.G</u> | <u>E.C.S</u> | <u>Tuition</u> | <u>Misc</u> | <u>Other</u> | | | |
| August | | | | | | \$5,225.00 | | | | | |
| September | | | | | | \$6,714.13 | \$927.96 | | | | |
| October | | | | \$1,123,923.00 | \$1,123,923 | \$3,056.63 | | | | | |
| November | | | | | | \$2,011.63 | \$12,043.96 | | Illumination Ed. - Reimburse for prior yr legal expense | | |
| December | | | | | | \$3,735.88 | \$209.95 | | | | |
| January | | \$29,997 | \$1,123,923 | \$1,123,923 | \$1,123,923 | \$3,056.63 | \$1,658.61 | \$36,197.40 | 2021 Excise tax credit for alternative fuel use (propane) | | |
| February | | | | | | \$5,669.13 | \$927.96 | | | | |
| March | | | | | | \$4,101.63 | | \$76,627.55 | 2022 Excise tax credit for alternative fuel use (propane) | | |
| April | | | | \$2,236,838 | \$2,236,838 | \$2,011.59 | | \$41,104.42 | 2021 Excise tax credit for alternative fuel use (propane) | | |
| May | | | | | | \$1,358.50 | \$927.96 | | | | |
| June | | | | | | \$679.25 | | | | | |
| Total | | | | \$4,484,684.00 | \$4,484,684.00 | \$37,620.00 | \$16,696.40 | \$153,929.37 | | | |

2022 - 2023
NEWTOWN BOARD OF EDUCATION
DETAIL OF TRANSFERS RECOMMENDED
JUNE 30, 2023

| | | FROM | | | TO |
|-------------|------------------|---|-------------|------------------|--|
| OBJECT CODE | AMOUNT | | OBJECT CODE | AMOUNT | |
| 100 | \$27,355 | CUSTODIAL & MAINT. SALARIES \$27,355 001000000000-51250 OBJECT SUBCATEGORY CUSTODIAL & MAINT. SALARY | 500 | \$27,355 | COMMUNICATIONS \$27,355 001000000000-54130 OBJECT SUBCATEGORY COMMUNICATIONS |
| 100 | \$20,000 | CLERICAL & SECRETARIAL SALARIES \$20,000 001000000000-51221 OBJECT SUBCATEGORY CLERICAL SALARIES | 500 | \$333,660 | TUITION - OUT OF DISTRICT \$333,660 001000000000-54160 OBJECT SUBCATEGORY TUITION |
| 100 | \$20,000 | EDUCATIONAL ASSISTANTS \$20,000 001000000000-51232 OBJECT SUBCATEGORY ED ASSISTANTS | | | |
| 100 | \$20,000 | NURSES & MEDICAL ADVISORS \$20,000 001000000000-51240 OBJECT SUBCATEGORY NURSES SALARIES | | | |
| 100 | \$72,660 | CUSTODIAL & MAINT. SALARIES \$72,660 001000000000-51250 OBJECT SUBCATEGORY CUSTODIAL & MAINT. SALARY | | | |
| 200 | \$20,000 | FICA & MEDICARE \$20,000 001000000000-52400 OBJECT SUBCATEGORY FICA & MEDICARE | | | |
| 300 | \$21,000 | PROFESSIONAL EDUCATIONAL SERV. \$21,000 001000000000-53100 OBJECT SUBCATEGORY STAFF TRAINING | | | |
| 600 | \$160,000 | ELECTRIC \$160,000 001000000000-56200 OBJECT SUBCATEGORY ELECTRICITY | | | |
| | \$333,660 | | | | |
| | \$361,015 | TOTAL TRASNFRS REQUESTED | | \$361,015 | TOTAL TRASNFRS REQUESTED |

2022 - 2023
NEWTOWN BOARD OF EDUCATION
TRANSFERS RECOMMENDED
JUNE 30, 2023

| AMOUNT | FROM | | TO | | REASON |
|------------------|-----------------|---------------------------------|------|---------------------------|---|
| | CODE | DESCRIPTION | CODE | DESCRIPTION | |
| \$27,355 | 100 | CUSTODIAL & MAINT. SALARIES | 500 | COMMUNICATIONS | TO COVER DEFICIT IN TELEPHONE & CABLE COSTS |
| \$20,000 | 100 | CLERICAL & SECRETARIAL SALARIES | 500 | TUITION - OUT OF DISTRICT | TO COVER DEFICIT IN OUT OF DISTRICT TUITION |
| \$20,000 | 100 | EDUCATIONAL ASSISTANTS | | | |
| \$20,000 | 100 | NURSES & MEDICAL ADVISORS | | | |
| \$72,660 | 100 | CUSTODIAL & MAINT. SALARIES | | | |
| \$20,000 | 200 | FICA & MEDICARE | | | |
| \$21,000 | 300 | PROFESSIONAL EDUCATIONAL SERV. | | | |
| \$160,000 | 600 | ELECTRIC | | | |
| \$333,660 | | | | | |
| \$361,015 | SUBTOTAL | | | | |

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
JULY 31, 2023**

SUMMARY

The July 2023-24 financial report has limited data available at this time. This is generally the case as anticipated obligations are not included and our account-by-account analysis has not yet begun. Any event that would negatively impact our budget as the school year begins will be addressed and brought forward to the Board as soon as possible. Our first priority is to ensure that all employee salaries are properly encumbered and early budget adjustments are made. The encumbrance of salaries will be analyzed in September & October and reclassifications will be made as some of our teachers, paras and other employees are typically reassigned.

During the month of July, the district spent approximately \$4.8M for operations, expending 30.82% of the budget. The largest area of expense occurred in the Employee Benefit object.

- Quarterly payment for Medical and Dental was paid at \$2.5M;
- Pensions paid \$632,198. This includes a one-time payment issued to the Town for our defined benefit plan. The remaining balance is for our defined contribution plan, distributed monthly
- Quarterly payment was issued for workers' compensation of \$120,338;

All other operational requirements, including salaries, accounted for approximately \$1.6M in expenditures.

The only anticipated obligation included in this report is the budgeted amount of our excess cost grant. This number was based on last year's data and will be adjusted in December when the first submission is due to the state. The revenue received from this grant is used to offset the special education high tuition costs and is therefore, included as an offset to our expenditures. *For more information about this grant, see the attached excess cost grant timeline.*

The July report aligns the 2023-24 budget, approved by referendum on April 25, 2023. This budget includes all prior adjustments initiated by the Board of Education, Board of Finance on March 1, 2023 (this includes tech equipment and building project funding through the Town's capital non-recurring account), and the Legislative Council adjustments that occurred on April 5, 2023. The total adjustment amount resulted in a reduction of \$921,323. In order to protect the learning environment, the majority of these adjustments were made possible by way of pre-purchasing approved materials, using the 2022-23 surplus. After all adjustments were made, the overall budget increase for this year is 3.57% or \$2,935,012 over the prior year.

While the 2022-2023 expended budget is included for reference, it should be noted that these figures are currently unaudited and subject to change. The audit process continues for a number of months into the current fiscal year and the board will be advised when the numbers become final. Having these numbers available for reference, helps one observe and compare the expenses year over year.

This report also includes a transfer request that was previously presented to the Board during the May financial update. The transfer request is required to cover salaries for union, non-union and independently contracted personnel as well as pensions. In order to cover these costs, the Board approved the use of our 2022-23 surplus to pre-purchase technology equipment and reallocate those funds towards salaries in the 2023-24 budget (see transfer request).

Tanja Vadas
Director of Business
August 15, 2023

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2023**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2022 - 2023 | 2023- 2024 APPROVED BUDGET | YTD TRANSFERS 2023- 2024 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-----------------------------------|----------------------------------|--|----------------------------|--------------------------|----------------|-----------------|---------------|---------------|-------------------------|-------------------|--------|
| <u>GENERAL FUND BUDGET</u> | | | | | | | | | | | |
| 100 | SALARIES | \$ 53,194,333 | \$ 55,194,736 | \$ - | \$ 55,194,736 | \$ 836,378 | \$ 9,556,202 | \$ 44,802,156 | \$ - | \$ 44,802,156 | 18.83% |
| 200 | EMPLOYEE BENEFITS | \$ 11,895,679 | \$ 12,775,678 | \$ - | \$ 12,775,678 | \$ 3,265,359 | \$ 7,361,897 | \$ 2,148,422 | \$ - | \$ 2,148,422 | 83.18% |
| 300 | PROFESSIONAL SERVICES | \$ 606,860 | \$ 597,698 | \$ - | \$ 597,698 | \$ 12,814 | \$ 94,205 | \$ 490,679 | \$ - | \$ 490,679 | 17.91% |
| 400 | PURCHASED PROPERTY SERV. | \$ 1,770,926 | \$ 1,807,982 | \$ - | \$ 1,807,982 | \$ 207,193 | \$ 394,233 | \$ 1,206,556 | \$ - | \$ 1,206,556 | 33.27% |
| 500 | OTHER PURCHASED SERVICES | \$ 10,671,028 | \$ 10,779,567 | \$ - | \$ 10,779,567 | \$ 461,687 | \$ 5,330,029 | \$ 4,987,850 | \$ (1,832,349) | \$ 6,820,199 | 36.73% |
| 600 | SUPPLIES | \$ 3,195,208 | \$ 3,177,330 | \$ - | \$ 3,177,330 | \$ 19,111 | \$ 352,180 | \$ 2,806,039 | \$ - | \$ 2,806,039 | 11.69% |
| 700 | PROPERTY | \$ 540,847 | \$ 560,749 | \$ - | \$ 560,749 | \$ - | \$ 103,414 | \$ 457,335 | \$ - | \$ 457,335 | 18.44% |
| 800 | MISCELLANEOUS | \$ 75,483 | \$ 75,911 | \$ - | \$ 75,911 | \$ 46,333 | \$ 6,941 | \$ 22,637 | \$ - | \$ 22,637 | 70.18% |
| 910 | SPECIAL ED CONTINGENCY | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 | \$ - | \$ 100,000 | 0.00% |
| TOTAL GENERAL FUND BUDGET | | \$ 81,950,365 | \$ 85,069,651 | \$ - | \$ 85,069,651 | \$ 4,848,874 | \$ 23,199,101 | \$ 57,021,675 | \$ (1,832,349) | \$ 58,854,024 | 30.82% |
| 900 | TRANSFER NON-LAPSING (unaudited) | \$ 184,274 | | | | | | | | | |
| | | <i>this amount has been recommended for transfer into the BoE's Non-Lapsing Fund</i> | | | | | | | | | |
| GRAND TOTAL | | \$ 82,134,639 | \$ 85,069,651 | \$ - | \$ 85,069,651 | \$ 4,848,874 | \$ 23,199,101 | \$ 57,021,675 | \$ (1,832,349) | \$ 58,854,024 | 30.82% |

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2023**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2022 - 2023 | 2023- 2024 APPROVED BUDGET | YTD TRANSFERS 2023- 2024 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|--|----------------------|----------------------------|--------------------------|----------------------|---------------------|---------------------|----------------------|-------------------------|----------------------|---------------|
| 100 | SALARIES | | | | | | | | | | |
| | Administrative Salaries | \$ 4,208,912 | \$ 4,253,224 | \$ - | \$ 4,253,224 | \$ 268,542 | \$ 3,150,039 | \$ 834,643 | \$ - | \$ 834,643 | 80.38% |
| | Teachers & Specialists Salaries | \$ 33,987,611 | \$ 35,332,530 | \$ - | \$ 35,332,530 | \$ 55,749 | \$ - | \$ 35,276,781 | \$ - | \$ 35,276,781 | 0.16% |
| | Early Retirement | \$ 89,000 | \$ 13,000 | \$ - | \$ 13,000 | \$ - | \$ - | \$ 13,000 | \$ - | \$ 13,000 | 0.00% |
| | Continuing Ed./Summer School | \$ 100,943 | \$ 112,606 | \$ - | \$ 112,606 | \$ 47,577 | \$ 50,168 | \$ 14,861 | \$ - | \$ 14,861 | 86.80% |
| | Homebound & Tutors Salaries | \$ 184,211 | \$ 198,460 | \$ - | \$ 198,460 | \$ - | \$ - | \$ 198,460 | \$ - | \$ 198,460 | 0.00% |
| | Certified Substitutes | \$ 787,241 | \$ 760,023 | \$ - | \$ 760,023 | \$ 285 | \$ - | \$ 759,738 | \$ - | \$ 759,738 | 0.04% |
| | Coaching/Activities | \$ 719,019 | \$ 688,567 | \$ - | \$ 688,567 | \$ 1,120 | \$ - | \$ 687,448 | \$ - | \$ 687,448 | 0.16% |
| | Staff & Program Development | \$ 128,011 | \$ 130,250 | \$ - | \$ 130,250 | \$ 3,663 | \$ - | \$ 126,588 | \$ - | \$ 126,588 | 2.81% |
| | CERTIFIED SALARIES | \$ 40,204,949 | \$ 41,488,660 | \$ - | \$ 41,488,660 | \$ 376,935 | \$ 3,200,207 | \$ 37,911,518 | \$ - | \$ 37,911,518 | 8.62% |
| | Supervisors & Technology Salaries | \$ 1,000,730 | \$ 1,020,284 | \$ - | \$ 1,020,284 | \$ 64,231 | \$ 847,410 | \$ 108,644 | \$ - | \$ 108,644 | 89.35% |
| | Clerical & Secretarial Salaries | \$ 2,326,236 | \$ 2,420,059 | \$ - | \$ 2,420,059 | \$ 95,303 | \$ 2,227,554 | \$ 97,203 | \$ - | \$ 97,203 | 95.98% |
| | Educational Assistants | \$ 2,885,257 | \$ 3,023,349 | \$ - | \$ 3,023,349 | \$ 17,006 | \$ - | \$ 3,006,343 | \$ - | \$ 3,006,343 | 0.56% |
| | Nurses & Medical Advisors | \$ 892,743 | \$ 957,221 | \$ - | \$ 957,221 | \$ 743 | \$ - | \$ 956,478 | \$ - | \$ 956,478 | 0.08% |
| | Custodial & Maint. Salaries | \$ 3,247,428 | \$ 3,391,717 | \$ - | \$ 3,391,717 | \$ 216,042 | \$ 3,195,651 | \$ (19,977) | \$ - | \$ (19,977) | 100.59% |
| | Non-Certified Adj & Bus Drivers Salaries | \$ - | \$ 191,783 | \$ - | \$ 191,783 | \$ - | \$ - | \$ 191,783 | \$ - | \$ 191,783 | 0.00% |
| | Career/Job Salaries | \$ 158,051 | \$ 180,335 | \$ - | \$ 180,335 | \$ 4,499 | \$ - | \$ 175,836 | \$ - | \$ 175,836 | 2.49% |
| | Special Education Svcs Salaries | \$ 1,378,049 | \$ 1,437,033 | \$ - | \$ 1,437,033 | \$ 36,913 | \$ - | \$ 1,400,120 | \$ - | \$ 1,400,120 | 2.57% |
| | Security Salaries & Attendance | \$ 652,247 | \$ 700,574 | \$ - | \$ 700,574 | \$ 7,115 | \$ 85,380 | \$ 608,079 | \$ - | \$ 608,079 | 13.20% |
| | Extra Work - Non-Cert. | \$ 123,294 | \$ 115,721 | \$ - | \$ 115,721 | \$ 14,499 | \$ - | \$ 101,222 | \$ - | \$ 101,222 | 12.53% |
| | Custodial & Maint. Overtime | \$ 290,185 | \$ 236,000 | \$ - | \$ 236,000 | \$ 1,818 | \$ - | \$ 234,182 | \$ - | \$ 234,182 | 0.77% |
| | Civic Activities/Park & Rec. | \$ 35,166 | \$ 32,000 | \$ - | \$ 32,000 | \$ 1,276 | \$ - | \$ 30,724 | \$ - | \$ 30,724 | 3.99% |
| | NON-CERTIFIED SALARIES | \$ 12,989,385 | \$ 13,706,076 | \$ - | \$ 13,706,076 | \$ 459,444 | \$ 6,355,995 | \$ 6,890,637 | \$ - | \$ 6,890,637 | 49.73% |
| | SUBTOTAL SALARIES | \$ 53,194,333 | \$ 55,194,736 | \$ - | \$ 55,194,736 | \$ 836,378 | \$ 9,556,202 | \$ 44,802,156 | \$ - | \$ 44,802,156 | 18.83% |
| 200 | EMPLOYEE BENEFITS | | | | | | | | | | |
| | Medical & Dental Expenses | \$ 8,772,698 | \$ 9,556,747 | \$ - | \$ 9,556,747 | \$ 2,457,360 | \$ 7,066,134 | \$ 33,254 | \$ - | \$ 33,254 | 99.65% |
| | Life Insurance | \$ 89,281 | \$ 88,000 | \$ - | \$ 88,000 | \$ 7,081 | \$ - | \$ 80,919 | \$ - | \$ 80,919 | 8.05% |
| | FICA & Medicare | \$ 1,651,662 | \$ 1,702,277 | \$ - | \$ 1,702,277 | \$ 48,382 | \$ - | \$ 1,653,895 | \$ - | \$ 1,653,895 | 2.84% |
| | Pensions | \$ 905,844 | \$ 931,687 | \$ - | \$ 931,687 | \$ 632,198 | \$ 750 | \$ 298,739 | \$ - | \$ 298,739 | 67.94% |
| | Unemployment & Employee Assist. | \$ 52,413 | \$ 81,600 | \$ - | \$ 81,600 | \$ - | \$ - | \$ 81,600 | \$ - | \$ 81,600 | 0.00% |
| | Workers Compensation | \$ 423,781 | \$ 415,367 | \$ - | \$ 415,367 | \$ 120,338 | \$ 295,013 | \$ 16 | \$ - | \$ 16 | 100.00% |
| | SUBTOTAL EMPLOYEE BENEFITS | \$ 11,895,679 | \$ 12,775,678 | \$ - | \$ 12,775,678 | \$ 3,265,359 | \$ 7,361,897 | \$ 2,148,422 | \$ - | \$ 2,148,422 | 83.18% |

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2023**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2022 - 2023 | 2023- 2024 APPROVED BUDGET | YTD TRANSFERS 2023- 2024 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|---------------------------------------|----------------------|----------------------------|--------------------------|----------------------|-------------------|---------------------|---------------------|-------------------------|---------------------|---------------|
| 300 | PROFESSIONAL SERVICES | | | | | | | | | | |
| | Professional Services | \$ 497,713 | \$ 436,643 | \$ - | \$ 436,643 | \$ 12,814 | \$ 28,955 | \$ 394,874 | \$ - | \$ 394,874 | 9.57% |
| | Professional Educational Serv. | \$ 109,147 | \$ 161,055 | \$ - | \$ 161,055 | \$ - | \$ 65,250 | \$ 95,805 | \$ - | \$ 95,805 | 40.51% |
| | SUBTOTAL PROFESSIONAL SERV. | \$ 606,860 | \$ 597,698 | \$ - | \$ 597,698 | \$ 12,814 | \$ 94,205 | \$ 490,679 | \$ - | \$ 490,679 | 17.91% |
| 400 | PURCHASED PROPERTY SERV. | | | | | | | | | | |
| | Buildings & Grounds Contracted Svc. | \$ 691,410 | \$ 691,550 | \$ - | \$ 691,550 | \$ 198,157 | \$ 347,972 | \$ 145,420 | \$ - | \$ 145,420 | 78.97% |
| | Utility Services - Water & Sewer | \$ 122,590 | \$ 135,620 | \$ - | \$ 135,620 | \$ - | \$ - | \$ 135,620 | \$ - | \$ 135,620 | 0.00% |
| | Building, Site & Emergency Repairs | \$ 507,151 | \$ 475,000 | \$ - | \$ 475,000 | \$ 4,185 | \$ 22,427 | \$ 448,388 | \$ - | \$ 448,388 | 5.60% |
| | Equipment Repairs | \$ 218,088 | \$ 249,170 | \$ - | \$ 249,170 | \$ 2,640 | \$ 17,204 | \$ 229,326 | \$ - | \$ 229,326 | 7.96% |
| | Rentals - Building & Equipment | \$ 231,687 | \$ 256,642 | \$ - | \$ 256,642 | \$ 2,210 | \$ 6,630 | \$ 247,802 | \$ - | \$ 247,802 | 3.44% |
| | Building & Site Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | SUBTOTAL PUR. PROPERTY SERV. | \$ 1,770,926 | \$ 1,807,982 | \$ - | \$ 1,807,982 | \$ 207,193 | \$ 394,233 | \$ 1,206,556 | \$ - | \$ 1,206,556 | 33.27% |
| 500 | OTHER PURCHASED SERVICES | | | | | | | | | | |
| | Contracted Services | \$ 1,299,344 | \$ 904,744 | \$ - | \$ 904,744 | \$ 205,268 | \$ 233,627 | \$ 465,849 | \$ - | \$ 465,849 | 48.51% |
| | Transportation Services | \$ 4,596,980 | \$ 4,907,573 | \$ - | \$ 4,907,573 | \$ - | \$ 3,586,128 | \$ 1,321,445 | \$ (408,408) | \$ 1,729,853 | 64.75% |
| | Insurance - Property & Liability | \$ 443,316 | \$ 446,219 | \$ - | \$ 446,219 | \$ 100,285 | \$ 261,854 | \$ 84,081 | \$ - | \$ 84,081 | 81.16% |
| | Communications | \$ 179,879 | \$ 174,170 | \$ - | \$ 174,170 | \$ 12,824 | \$ 56,933 | \$ 104,413 | \$ - | \$ 104,413 | 40.05% |
| | Printing Services | \$ 25,262 | \$ 22,966 | \$ - | \$ 22,966 | \$ - | \$ 2,457 | \$ 20,509 | \$ - | \$ 20,509 | 10.70% |
| | Tuition - Out of District | \$ 3,883,847 | \$ 4,072,363 | \$ - | \$ 4,072,363 | \$ 142,095 | \$ 1,170,047 | \$ 2,760,221 | \$ (1,423,941) | \$ 4,184,162 | -2.75% |
| | Student Travel & Staff Mileage | \$ 242,400 | \$ 251,532 | \$ - | \$ 251,532 | \$ 1,215 | \$ 18,985 | \$ 231,332 | \$ - | \$ 231,332 | 8.03% |
| | SUBTOTAL OTHER PURCHASED SERV. | \$ 10,671,028 | \$ 10,779,567 | \$ - | \$ 10,779,567 | \$ 461,687 | \$ 5,330,029 | \$ 4,987,850 | \$ (1,832,349) | \$ 6,820,199 | 36.73% |
| 600 | SUPPLIES | | | | | | | | | | |
| | Instructional & Library Supplies | \$ 944,749 | \$ 792,074 | \$ - | \$ 792,074 | \$ 5,458 | \$ 195,145 | \$ 591,472 | \$ - | \$ 591,472 | 25.33% |
| | Software, Medical & Office Supplies | \$ 221,527 | \$ 198,452 | \$ - | \$ 198,452 | \$ 12,001 | \$ 63,379 | \$ 123,072 | \$ - | \$ 123,072 | 37.98% |
| | Plant Supplies | \$ 398,008 | \$ 365,600 | \$ - | \$ 365,600 | \$ 836 | \$ 67,387 | \$ 297,378 | \$ - | \$ 297,378 | 18.66% |
| | Electric | \$ 303,101 | \$ 950,982 | \$ - | \$ 950,982 | \$ - | \$ - | \$ 950,982 | \$ - | \$ 950,982 | 0.00% |
| | Propane & Natural Gas | \$ 472,827 | \$ 469,981 | \$ - | \$ 469,981 | \$ - | \$ - | \$ 469,981 | \$ - | \$ 469,981 | 0.00% |
| | Fuel Oil | \$ 93,031 | \$ 94,098 | \$ - | \$ 94,098 | \$ - | \$ - | \$ 94,098 | \$ - | \$ 94,098 | 0.00% |
| | Fuel for Vehicles & Equip. | \$ 130,729 | \$ 238,356 | \$ - | \$ 238,356 | \$ 614 | \$ - | \$ 237,742 | \$ - | \$ 237,742 | 0.26% |
| | Textbooks | \$ 631,236 | \$ 67,787 | \$ - | \$ 67,787 | \$ 203 | \$ 26,270 | \$ 41,315 | \$ - | \$ 41,315 | 39.05% |
| | SUBTOTAL SUPPLIES | \$ 3,195,208 | \$ 3,177,330 | \$ - | \$ 3,177,330 | \$ 19,111 | \$ 352,180 | \$ 2,806,039 | \$ - | \$ 2,806,039 | 11.69% |

**NEWTOWN BOARD OF EDUCATION
2023-24 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING JULY 31, 2023**

| OBJECT CODE | EXPENSE CATEGORY | EXPENDED 2022 - 2023 | 2023- 2024 APPROVED BUDGET | YTD TRANSFERS 2023- 2024 | CURRENT BUDGET | YTD EXPENDITURE | ENCUMBER | BALANCE | ANTICIPATED OBLIGATIONS | PROJECTED BALANCE | % EXP |
|-------------|-------------------------------|-------------------------|----------------------------------|--------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------------|----------------------|---------------|
| 700 | PROPERTY | | | | | | | | | | |
| | Technology Equipment | \$ 355,440 | \$ 422,996 | \$ - | \$ 422,996 | \$ - | \$ 100,764 | \$ 322,232 | \$ - | \$ 322,232 | 23.82% |
| | Other Equipment | \$ 185,407 | \$ 137,753 | \$ - | \$ 137,753 | \$ - | \$ 2,650 | \$ 135,103 | \$ - | \$ 135,103 | 1.92% |
| | SUBTOTAL PROPERTY | \$ 540,847 | \$ 560,749 | \$ - | \$ 560,749 | \$ - | \$ 103,414 | \$ 457,335 | \$ - | \$ 457,335 | 18.44% |
| 800 | MISCELLANEOUS | | | | | | | | | | |
| | Memberships | \$ 75,483 | \$ 75,911 | \$ - | \$ 75,911 | \$ 46,333 | \$ 6,941 | \$ 22,637 | \$ - | \$ 22,637 | 70.18% |
| | SUBTOTAL MISCELLANEOUS | \$ 75,483 | \$ 75,911 | \$ - | \$ 75,911 | \$ 46,333 | \$ 6,941 | \$ 22,637 | \$ - | \$ 22,637 | 70.18% |
| 910 | SPECIAL ED CONTINGENCY | \$ - | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 | \$ - | \$ 100,000 | 0.00% |
| | TOTAL LOCAL BUDGET | \$ 81,950,365 | \$ 85,069,651 | \$ - | \$ 85,069,651 | \$ 4,848,874 | \$ 23,199,101 | \$ 57,021,675 | \$ (1,832,349) | \$ 58,854,024 | 30.82% |
| 900 | Transfer to Non-Lapsing | | | | | | | | | | |
| | GRAND TOTAL | \$ 81,950,365 | \$ 85,069,651 | \$ - | \$ 85,069,651 | \$ 4,848,874 | \$ 23,199,101 | \$ 57,021,675 | \$ (1,832,349) | \$ 58,854,024 | 30.82% |

SPECIAL REVENUES

| EXCESS COST GRANT REVENUE | EXPENDED 2022-2023 | APPROVED BUDGET | STATE PROJECTE | I STATE PROJECTED | ESTIMATED Total | VARIANCE to Budget | FEB DEPOSIT | MAY DEPOSIT | % TO BUDGET |
|---|-----------------------|-----------------------|----------------|-------------------|-----------------------|-----------------------|------------------|-------------|----------------|
| | | | 1-Jan | 1-Mar | | | | | |
| 51266 Special Education Svcs Salaries ECG | \$ (7,750) | \$ - | | | \$ - | \$ - | | | #DIV/0! |
| 54116 Transportation Services - ECG | \$ (489,642) | \$ (408,408) | | | \$ (408,408) | \$ - | | | 100.00% |
| 54160 Tuition - Out of District ECG | \$ (1,373,396) | \$ (1,423,941) | | | \$ (1,423,941) | \$ - | | | 100.00% |
| Total | \$ (1,870,788) | \$ (1,832,349) | \$ - | \$ - | \$ (1,832,349) | \$ - | \$ - | \$ - | 100.00% |
| | | | | | | | *75% of Jan Proj | | |
| SDE MAGNET TRANSPORTATION GRANT | \$ (13,000) | \$ (15,600) | | | \$ (15,600) | \$ - | | | 100.00% |

OTHER REVENUES

| <u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u> | | APPROVED BUDGET | ANTICIPATED | RECEIVED | BALANCE | % RECEIVED | |
|--|--|----------------------------|-----------------------|-----------------------|-----------------|-----------------------|-------------------|
| LOCAL TUITION | | \$37,620 | \$37,620 | \$0 | \$37,620 | 0.00% | |
| HIGH SCHOOL FEES FOR PARKING PERMITS | | \$30,000 | \$30,000 | \$0 | \$30,000 | 0.00% | |
| MISCELLANEOUS FEES | | \$6,000 | \$6,000 | \$0 | \$6,000 | 0.00% | |
| TOTAL SCHOOL GENERATED FEES | | \$73,620 | | \$0 | \$73,620 | 0.00% | |
| <u>OTHER GRANTS</u> | | TOTAL BUDGET | 21-22 EXPENSED | 22-23 EXPENSED | ENCUMBER | BALANCE | % EXPENSED |
| 214 ESSER II - 9/30/2023 | | \$625,532 | \$573,735 | \$48,297 | | \$3,500 | 99.44% |
| 218 ESSER III (estimated \$809k for 21-22 use) 9/30/2024 | | \$1,253,726 | \$709,840 | \$522,691 | | \$21,195 | 98.31% |

Excess Cost Revenue Timeline (informational)

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

Meeting the “threshold”

Eligible costs must be above a certain dollar amount, a.k.a. the threshold. The formula used to determine the threshold takes the prior year NCPP X 4.5 (*see next page for definitions and calculations*). Eligibility for grant reimbursement must also meet specific criteria, and for students that are outplaced through an agency, such as DCF, the threshold is lowered to 1 X NCPP.

The difference between the threshold and the actual costs are eligible for a percentage of the *excess cost* reimbursement. The State has recently changed the reimbursement formula and it is now based on a three-tiered rate which categorizes each town by its wealth ranking, a.k.a. AENGLC rank. On average, over the past ten years, Newtown has ranked around 45 which will provide us with 70% reimbursement rate.

TIMELINE

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

Excess Cost Grant Overview

The NCEP application provides the latest net current expenditures (NCE), average daily membership (ADM), net current expenditures per pupil (NCEP) and the Special Education Excess Cost grant basic contributions.

NCE

Net current expenditures (NCE) are calculated as defined in Connecticut General Statutes (C.G.S.) Section 10-261(a)(3). NCE includes all current public elementary and secondary expenditures from all sources, excluding reimbursable regular education transportation, tuition revenue, capital expenditures for land, buildings and equipment, and debt service. The information for determining NCE is provided from the Education Financial System (EFS).

ADM

Pursuant to C.G.S. Section 10-261(a)(2), average daily membership (ADM) is calculated from the October 1st Public School Information System (PSIS) data and the Education Financial System (EFS). ADM represents resident students educated in and out of district, adjusted for school sessions in excess of the 180-day/900-hour minimum, tuition-free summer school and participation in Open Choice. Prekindergarten students are counted on a full-time equivalency basis.

NCEP

Net current expenditures per pupil (NCEP) represents NCE divided by ADM.

Basic Contributions

The Excess Cost-Student Based grant provides state support for special education placements and selected regular education placements. The initial threshold for which a student is eligible for the Excess Cost grant is referred to as the "basic contributions". For placements initiated by a state agency, e.g., the Department of Children and Families, the basic contribution (or local share) is equal to 1X the prior year's NCEP. For local placements or students educated within the district the basic contribution is equal to the prior year's NCEP X 4.5. Certain state agency placements are subject to 100 percent state funding. The Excess Cost grant is computed twice during the year: February and May. For the February calculation, the prior year's NCE and ADM are still unaudited. This information is updated for the May calculation.

SPED Excess cost reimbursement

The grant's *NEW* three tier method was adopted (based on a town's wealth) for allocating funds under the SPED excess cost reimbursement grant program as shown below.

The bill also states that if the appropriation is not sufficient to fully fund all costs in excess of the 4.5x, then the following tiers will be used to determine payment:

- 76.25% x uncapped entitlement for districts ranked 150 to 169
- 73% x uncapped entitlement for districts ranked 59 to 149
- 70% x uncapped entitlement for districts ranked 1 to 58 (**NEWTOWN**)

Object – As defined by the National Center for Education Statistics, “Financial Accounting for Local and State School Systems – 2009 Edition” (page 125).

“This classification is used to describe the service or commodity obtained as the result of a specific expenditure. The nine major object categories are further sub-divided. The definitions of the object classes and selected sub-object categories follow:

- 100 - Personal Services – Salaries: Amounts paid to both permanent and temporary school district employees, including personnel substituting for those permanent positions.
- 200 - Personal Services – Benefits: Amounts paid by the school district on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless is part of the cost of personal services.
- 300 - Purchased Professional and Technical Services: Services that by their nature can be performed only by persons or firms with specialized skills and knowledge.
- 400 - Purchased Property Services: Services purchased to operate, repair, maintain, and rent property owned or used by the school district.
- 500 - Other Purchased Services: Amounts paid for services rendered by organizations or personnel not on the payroll of the school district (separate from Professional and Technical Services or Property Services).
- 600 - Supplies: Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 700 - Property: Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.
- 800 - Debt Services and Miscellaneous: Amounts paid for goods and services not otherwise classified above.
- 900- Other Items: Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school district.”

2022 - 2023
NEWTOWN BOARD OF EDUCATION
TRANSFERS RECOMMENDED
JULY 31, 2023

| AMOUNT | FROM | | TO | | REASON |
|-----------------------|-------------------------------|--|------|---------------------------------|--|
| | CODE | DESCRIPTION | CODE | DESCRIPTION | |
| ADMINISTRATIVE | | | | | |
| \$16,025 | 100 | TEACHERS & SPECIALISTS SALARIES | 100 | ADMINISTRATIVE SALARIES | TO MOVE ALLOWANCE FOR ADMINISTRATORS' SALAR' ADJUSTMENTS |
| \$4,945 | 700 | TECHNOLOGY EQUIPMENT <i>(pre-purchased chromebooks & licensing)</i> | 100 | ADMINISTRATIVE SALARIES | TO COVER SALARIES FOR NEGOTIATED NON-CERTIFIED UNIONS, NON-AFFILIATED AND INDIVIDUALLY CONTRACTED EMPLOYEES & PENSIONS |
| \$1,295 | | | 100 | SUPERVISORS/TECHNOLOGY SALARIES | |
| \$1,028 | | | 100 | CLERICAL & SECRETARIAL SALARIES | |
| \$2,379 | | | 100 | CUSTODIAL & MAINT. SALARIES | |
| \$1,829 | | | 100 | SPECIAL EDUCATION SVCS SALARIES | |
| \$148,524 | | | 100 | NON-CERTIFIED ADJ | |
| \$21,500 | | | 200 | PENSIONS | |
| \$181,500 | | | | | |
| \$197,525 | TOTAL TRANSFER REQUEST | | | | |

**2022 - 2023
 NEWTOWN BOARD OF EDUCATION
 DETAIL OF TRANSFERS RECOMMENDED
 JULY 31, 2023**

| | | FROM | | | TO | | |
|-------------|------------------|--|-------------|------------------|---|--|--|
| OBJECT CODE | AMOUNT | | OBJECT CODE | AMOUNT | | | |
| 100 | \$16,025 | TEACHERS & SPECIALISTS SALARIES \$16,025 001840880000-51151 DISTRICT - OTHER SERV CERT. SALARY ADJ. | 100 | \$16,025 | ADMINISTRATIVE SALARIES \$12,312 001820820000-51111 DISTRICT - SUPERINTENDENT ADMINISTRATORS - CO \$3,713 001840860000-51111 DISTRICT - BUS SERV ADMINISTRATORS - CO | | |
| 700 | \$181,500 | TECHNOLOGY EQUIPMENT | 100 | \$4,945 | ADMINISTRATIVE SALARIES \$2,224 001820820000-51111 DISTRICT - SUPERINTENDENT ADMINISTRATORS - CO \$1,287 001840860000-51111 DISTRICT - BUS SERV ADMINISTRATORS - CO \$1,434 001600320000-51116 H.S. - SPORTS ATHLETIC DIRECTOR | | |
| | | | 100 | \$1,295 | SUPERVISORS/TECHNOLOGY SALARIES \$1,295 001840860000-51210 DISTRICT - BUS SERV SUPERVISORS/TECH STAFF | | |
| | | | 100 | \$1,028 | CLERICAL & SECRETARIAL SALARIES \$1,028 001820820000-51222 DISTRICT - SUPERINTENDENT SECRETARIAL SALARIES | | |
| | | | 100 | \$2,379 | CUSTODIAL & MAINT. SALARIES \$2,379 001900940000-51259 B&G - MAINTENANCE COURIER SALARY/DIST CUST | | |
| | | | 100 | \$1,829 | SPECIAL EDUCATION SVCS SALARIES \$1,829 001750610000-51263 SP ED - PREK-8 SP ED BEHAVIORAL ANALYST | | |
| | | | 100 | \$148,524 | NON-CERTIFIED ADJ \$148,524 001840880000-51271 DISTRICT - OTHER SERV NON-CERT SALARY ADJ | | |
| | | | 200 | \$21,500 | PENSIONS \$21,500 001860900000-52500 DISTRICT - BENEFITS PENSION PLAN | | |
| | | | | \$181,500 | | | |
| | \$197,525 | TOTAL TRANSFER REQUEST | | \$197,525 | TOTAL TRANSFER REQUEST | | |

Personnel - Certified/Non-Certified

Required COVID-19 Vaccinations

The Newtown Board of Education (the “Board”) recognizes the importance of protecting the health and safety of students, staff and the community during the COVID-19 pandemic. Therefore, in accordance with the Governor’s Executive Order, the Board authorizes the administration to develop a regulation concerning vaccination against COVID-19.

| | |
|-----------------|---|
| Legal Reference | Connecticut General Statutes 10-145 Certificate necessary to employment. Forfeiture for noncompliance. Substitute teachers. Governor’s Executive Order No. 13G, September 10, 2021 Governor’s Executive Order No. 14, September 28, 2021 Governor’s Executive Order No. 14a, September 30, 2021 |
|-----------------|---|

Policy adopted: January, 18, 2022

Personnel - Certified/Non-Certified

Required COVID-19 Vaccinations

Definitions

For purposes of this policy, the following definitions shall apply:

“Fully vaccinated” means at least 14 days have elapsed since a person has received the final dose of a vaccine approved for use against COVID-19 by the U.S. Food and Drug Administration, or as otherwise defined by the Centers for Disease Control.

“Contract Worker” means any person who provides service to the Board requiring such person to make regular and frequent visits to district schools or to have regular or frequent contact with students or staff, but who is not employed by the Board, excluding any person who visits a Board school only to provide one-time or limited-duration repairs, services, or construction, or a volunteer.

“Covered Worker” refers to all employees, both full and part-time, contract workers, contractors, providers, assistants, substitutes, and other individuals working in a district school including individuals providing operational or custodial services or administrative support or any person whose job duties require them to make regular or frequent visits to any district schools or to have regular or frequent contact with students or staff.

Covered Worker does not include a contractor or employee of an outside vendor who visits a district school only to provide one-time or limited-duration repairs, services, or construction, or a volunteer.

“Contractor” refers to any person or business entity, including a vendor of support services or subcontractor, that provides the personnel who function as contract workers, or covered workers for the Board.

COVID-19 Vaccination Requirements

Vaccines shall be required as provided below.

Personnel - Certified/Non-Certified

Required COVID-19 Vaccinations

COVID-19 Vaccination Requirements (continued)

On and after September 27, 2021, the Board shall not employ, or maintain a contract for the provision of in-person services of, any covered worker or an entity that employs a covered worker, unless such covered worker:

1. is fully vaccinated against COVID-19,
2. has received the first dose and has either received a second dose or has an appointment for the second dose in a two-dose series vaccination, such as Pfizer or Moderna vaccines, or has received a single-dose vaccine, such as Johnson & Johnson's Janssen vaccine, or
3. is exempt from this requirement because a physician, physician's assistant, or advanced practice registered nurse determined that the administration of COVID-19 vaccine is likely to be detrimental to the covered worker's health, or the individual objects to vaccination on the basis of a sincerely held religious or spiritual belief, and the covered worker is able to perform their essential job functions with a reasonable accommodation that is not an undue burden on the school board or child care facility; provided that any school board or childcare facility employee claiming such exemption shall apply for an exemption due to medical conditions or sincerely held religious or spiritual beliefs.

Each request for an exemption will be considered on an individualized, case by case basis. Employees who have applied for an exemption must provide appropriate supporting documentation upon request.

4. A covered worker who is hired before September 27, 2021 may, as an alternative to vaccination, and regardless of whether such worker has a medical or religious exemption, comply with the testing requirements contained within this policy.
5. The Board will not employ, or contract for the provision of services from, any covered worker or entity that employs a covered worker subject to the conditions above and is not exempt who has received the first dose of a two-dose series vaccination but fails to receive the second dose on the appropriate date as recommended by CDC or at the scheduled appointment without good cause.

Vaccination Verification and Testing for Covered Workers

The school board shall authenticate, or where applicable require that the contractor providing the services of a covered worker authenticate, the vaccination status of covered workers, maintain documentation of vaccination or exemption of such covered workers and report compliance with this order, in a form and manner directed by the Department of Public Health.

Beginning September 27, 2021, covered workers who have not demonstrated proof of full vaccination are required to submit to COVID-19 testing one time per week on an ongoing basis until fully vaccinated. Adequate proof of the test results on a weekly basis shall be presented to the Board in a form prescribed by the Board.

Personnel - Certified/Non-Certified

Required COVID-19 Vaccinations (continued)

Vaccination Verification and Testing for Volunteers

While we appreciate and recognize community members who want to volunteer in our schools, we also want to keep our staff and students safe. As of January 15, we will be asking volunteers to present proof of COVID-19 vaccination OR a negative COVID test result within the previous 72 hours of the time a volunteer will be working in the school. If a volunteer will be present in the school beyond one week (5 school days) from the date of the negative test, he or she would be asked to test again for each subsequent week.

Acceptable Proof of Vaccination

Covered workers may demonstrate proof of vaccination by providing one of the following:

1. A valid CDC COVID-19 Vaccination Record Card or photo of the Vaccination Record Card;
2. Documentation from a health care provider or electronic health care records;
3. A certificate from the Vaccine Administration Management System (VAMS), if the individual received vaccination through the VAMS system; or
4. A copy of the individual's official immunization record from the Connecticut Immunization Information System, CT WiZ.

Covered workers must also complete and sign a Declaration Attesting to the Authenticity of an Individual's COVID-19 Vaccination Record, provided by the Board. Proof of vaccination will not be deemed valid unless accompanied by the individual's signed declaration. The District reserves the right to authenticate a Vaccination Record Card in a manner consistent with any binding standards issues by the Commissioner of Public Health for such authentication.

Personal attestation will not be accepted as an acceptable form of proof of a COVID-19 vaccination. (*The Commissioner of Public Health may promulgate binding standards for authentication of a Vaccination Record Card.*)

All proof of vaccination must contain the name and date of birth of the individual, the manufacturer of the COVID-19 vaccine that was administered, and the date(s) on which the vaccine was administered. Employees must not include any additional medical or genetic information with proof of vaccination.

Violations and Enforcement

Any covered worker who fails to comply with this policy shall not be allowed on the premises of the school board until the individual provides adequate proof of compliance or without prior written authorization of the school board.

Personnel - Certified/Non-Certified

Required COVID-19 Vaccinations (continued)

The school board recognizes that it will be in violation of this policy, based on the Governor's Executive Order, when it permits a covered worker who has not complied with this policy to be in a pre-K through grade 12 school, to make regular or frequent visits to any such school facility, or to have regular or frequent contact with children in child care, students, or staff.

The school board also commits a violation if it fails to authenticate the vaccination status of a covered worker or contract worker, maintain documentation of vaccination, testing, or allowable exemptions as required.

The Board recognizes that if the State Department of Education (SDE) determines that the Board is not in compliance with the requirements of this policy, the SDE may require Board to forfeit a portion of the total sum which is paid to the school board from the State Treasury in an amount to be determined by the Commissioner of Education, which amount shall be not less than one thousand dollars nor more than ten thousand dollars.

Any forfeited amount shall be withheld from a grant payment, as determined by the Commissioner, during the fiscal year following the fiscal year in which noncompliance is determined. (The Commissioner of Education may waive such forfeiture if the Commissioner determines that the failure of a school board to comply with such a provision was due to circumstances beyond its control.)

Policy Duration

This policy shall remain in effect through February 15, 2022 unless earlier modified or terminated by the Board.

BOE Non-Lapsing Fund Balance and Activity

| <u>Year</u> | <u>% to Budget</u> | <u>General Deposit</u> | <u>Reserved for Special Ed</u> | <u>Expense</u> | <u>Account Balance</u> | <u>Use</u> |
|--|--------------------|------------------------|--------------------------------|--------------------|------------------------|---|
| Trans from Cap non-recurring 7/2012 | | \$150,000 | | (\$139,690) | \$10,310 | (a) |
| 2013-14 Deposit 6/30/14 | | \$47,185 | \$0 | (\$1,800) | \$55,695 | Fabricate metal doorway |
| 2014-15 Deposit 6/30/15 | | \$12,909 | \$0 | (\$13,310) | \$55,294 | Fabricate metal doorway + security bollards |
| 2015-16 Deposit 6/30/16 | | \$2,533 | \$0 | (\$4,950) | \$52,877 | IR scan |
| Trans from Cap non-recurring 7/2016 | | \$100,000 | | | \$152,877 | |
| 2016-17 Deposit 6/30/17 | 0.13% | \$97,942 | \$0 | (\$90,036) | \$160,783 | 4G Network |
| 2017-18 Deposit 6/30/18 | 0.37% | \$276,038 | \$0 | (\$9,358) | \$427,463 | 4G Network |
| 2018-19 Deposit 6/30/19 | 0.43% | \$265,772 | \$63,000 | (\$180,182) | \$576,053 | HAW & MS A/C, SHS lightning protection |
| 2019-20 Deposit 6/30/20 | 1.74% | \$0 | \$0 | (\$55,113) | \$520,940 | SHS lightning protection |
| 2020-21 Deposit 6/30/21 | 0.03% | \$6,861 | \$20,377 | (\$255,672) | \$292,506 | Hawley architectural fees |
| 2021-22 Deposit 6/30/22 | 0.30% | \$121,118 | \$116,623 | (\$55,080) | \$475,167 | Additional work on HS track. (glue) |
| Total Since Inception | | \$1,080,358 | \$200,000 | (\$805,191) | \$475,167 | |
| 2022-23 Deposit | 0.22% | \$84,274 | \$100,000 | | \$184,274 | Requires BoE approval |
| Total With 22-23 Deposit | | \$1,164,632 | \$300,000 | (\$805,191) | \$659,441 | |
| <i>(a) \$150,000 was transferred into this account from the Town's Capital non-recurring fund to cover costs associated with the Middlegate roof and the HS stairwell gate</i> | | | | | | |
| Current Balance Non-Lapsing Fund | | | | | \$475,167 | |

Personnel — Certified and Non-Certified

First Aid and Emergency Care, and the Role of the School Nurse

First Aid and Emergency Care

~~First Aid is the immediate and temporary medical care given to an individual injured or ill prior to transportation to a hospital or physician's office or arrival of the parent, family member, or designee. Attention is directed first to the most critical problems of airway and bleeding. The procedures of emergency treatment and priorities in treatment are located in the Nurse's Procedure Book in each Nurse's Office.~~

~~Medical care emergencies in children and staff may occur during school hours or on school-sponsored and supervised activities. They are usually handled by the school nurse but might require teacher/staff intervention before the arrival of the school nurse.~~

First aid, the immediate and temporary care given to a student who demonstrates symptoms of illness or injury while present on school grounds or at school sponsored activities, shall be the responsibility of the school until assumed by the student's parent or guardian. Care may be given by the school nurse and/or the school principal or his/her designee.

In the school environment, the school nurse is the primary health care professional and is responsible for the coordination of care for all students. If the student's condition warrants immediate life-saving measures, the school nurse or other designated school personnel shall contact EMS. Attention is directed first to the most critical problems of airway, bleeding, and circulation.

When medical attention is needed:

1. Staff/teacher notifies nurse
2. Nurse/staff administers appropriate care (~~emergency treatment index located in nurse's procedure book~~)
3. EMS called when necessary
4. Parent/~~guardian/emergency contact~~ notified ~~—ems called when necessary~~
5. Nurse documents care and completes ~~accident~~-incident report
6. Student is **either** taken home, to physician's office, or to hospital by parent/**guardian, emergency contact** person ~~indicated on student health services emergency number form~~ **or by EMS transport**

Standing Orders

~~Standing orders for administering first aid, developed in cooperation with the school nurse and school Medical Adviser, will be posted in the school nurse's room and are to be updated annually.~~

Standing orders for administering emergency medications and routine medications, topical, ophthalmic solutions, and treatments used to provide first aid are developed in cooperation with the district nursing supervisor and school medical advisor. Standing orders will be issued by the school medical advisor, updated annually, and posted in the school health office.

Role of the School Nurse

The role of the school nurse is to provide first aid and medication administration to students in the school setting, develop and implement health care plans for students, and collaborate with the school medical advisor on school policies, procedures and practices related to the health of students. Barring a medical emergency during school hours, school employees are expected to seek the care and advice of medical professionals outside of the school environment to address their own medical needs.

Legal Reference:

Connecticut General Statute 52-557b (b)

SAFETY, FIRST AID, AND EMERGENCY CARE

Definition

First Aid is the immediate and temporary medical care given to an individual injured or ill prior to transportation to a hospital or physician's office or arrival of the parent, family member, or designee. Attention is directed first to the most critical problems of airway and bleeding. The procedures of emergency treatment and priorities in treatment are located in the Nurse's Procedure Book in each Nurse's Office.

Medical care emergencies in children and staff may occur during school hours or on school-sponsored and supervised activities. They are usually handled by the school nurse but might require teacher/staff intervention before the arrival of the school nurse.

Reference: CGS 52-557b(b)

Adopted 11/9/76

Amended 10/10/95

SAFETY, FIRST AID, AND EMERGENCY CARE PROCEDURES

When medical attention is needed:

- a. Staff/teacher notifies nurse
- b. Nurse/staff administers appropriate care (emergency treatment index located in nurse's procedure book)
- c. Parent notified - ems called when necessary
- d. Nurse documents care and completes accident report
- e. Student is taken home, to physician's office, or to hospital by parent/person indicated on student health services emergency number form

Standing Orders

Standing orders for administering first aid, developed in cooperation with the school nurse and school medical adviser, will be posted in the school nurse's room and are to be updated annually.

Adopted 11/9/76

Amended 12/12/95

Personnel -- Certified/Non-Certified

Family and Medical Leave (FMLA)

Purpose

The purpose of this policy is to apprise employees of their rights, and establish guidelines for leaves taken by employees of the Newtown Board of Education (the “Board”), under the federal Family and Medical Leave Act of 1993 (“FMLA”) and applicable Connecticut state law. This policy is not intended to, and does not, recite every provision of applicable law and regulations.

Eligibility

Employees other than school paraprofessionals who have been employed by the Board for at least twelve (12) months, and who have worked at least 1,250 actual work hours during the twelve (12) months immediately preceding the start of a leave, are eligible for unpaid leave under the FMLA.

A school paraprofessional in an educational setting is eligible for the leave described in this policy if the paraprofessional has worked for the Board for at least twelve (12) months, and has worked at least 950 service hours during the twelve (12) months immediately preceding the start of such leave.

Full-time instructional employees meet the 1,250 hours of service requirement unless the Board can demonstrate that the full-time instructional employee did not meet the 1,250 hours of service requirement in the 12-month period prior to the start of leave.

Definitions

Genetic information: For purposes of this policy, “genetic information” includes an individual’s family medical history, the results of an individual’s or family member’s genetic tests, the fact that an individual or an individual’s family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual’s family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.

Instructional employee: For purposes of this policy, an “instructional employee” is defined as a teacher or other employee of the Board who is employed principally in an instructional capacity and whose principal function is to teach and instruct students in a class, a small group, or an individual setting, and includes athletic coaches, driving instructors, and special education assistants such as signers for the hearing impaired. The term does not include teacher assistants or aides who do not have as their principal function actual teaching or instructing, nor auxiliary personnel such as counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers, bus drivers, or other primarily non-instructional employees.

Paraprofessional: For purposes of this policy, a “paraprofessional” means a school employee who performs duties that are instructional in nature or deliver either direct or indirect services to students and/or parents and serves in a position for which a teacher has ultimate responsibility for the design and implementation of educational programs and services. This definition is only used for the purpose of calculating eligibility for the leave described in this policy at the 950 hour threshold.

Reasons for Leave

Leaves under the FMLA and applicable state law may be taken for the following reasons:

- incapacity due to pregnancy, prenatal medical care or child birth; or
- to care for the employee's newborn child; or
- the placement of a child with the employee by adoption or for foster care; or
- to care for the employee's spouse, child or parent who has a serious health condition; or
- to care for the employee's own serious health condition that renders the employee unable to perform the functions of the employee's position; or
- to serve as an organ or bone marrow donor; or
- to care for an injured or ill servicemember (see below – Length of Leave – for further information); or
- a qualifying exigency arising out of a family member's military service, including one or more of the following reasons (note – more detailed information on the following categories is available from the Human Resources (HR) Department:

- short-notice deployment;
- military events and related activities;
- childcare and school activities;
- financial and legal arrangements;
- counseling;
- rest and recuperation;
- post-deployment activities;
- parental care leave for military member's parent who is incapable of self-care and care is necessitated by the military member's covered active duty;
- additional activities that arise out of the active duty or call to active duty status of a covered military member, provided that the Board and the employee agree that such leave qualifies as an exigency, and agree to both the timing and the duration of such leave.

Length of Leave

(a) Basic FMLA Leave Entitlement

If a leave is requested for one of the above-listed reasons, each eligible employee may take up to a total of twelve (12) weeks unpaid family or medical leave in the 12-month entitlement period.

The 12-month entitlement period for family or medical leave is measured on the basis of a "rolling" 12-month period measure backward from the date an employee uses any FMLA leave. For example, as of today's date if an employee has taken five (5) weeks of during the past twelve (12) months, the employee may take up to an additional seven (7) weeks of leave.

(b) Leave to Care for an Injured or Ill Servicemember

In addition to the reasons for leave listed above, an eligible employee may take up to twenty-six (26) workweeks of FMLA leave during a 12-month period to care for (i) a servicemember who is the employee's spouse, parent, child or next of kin, and who incurred a serious injury or illness in the line of duty and while on active duty in the Armed Forces or had a preexisting injury or illness prior to beginning active duty that was aggravated by service in the line of duty on active duty in the Armed Forces; or (ii) a covered veteran with a serious injury or illness who is the employee's spouse, parent, child or next of kin.

For servicemembers, the injury or illness must render the servicemember medically unable to perform the duties of office, grade, rank or rating. This provision applies to servicemembers who are undergoing medical treatment, recuperation, or therapy, are in outpatient status, or who are on the temporary disability retired list, for a serious injury or illness.

For covered veterans, the veteran must be undergoing medical treatment, recuperation or therapy for a serious injury or illness and must have been (1) a member of the Armed Forces (including the National Guard or Reserves); (2) discharged or released under conditions that were other than dishonorable; and (3) discharged within the five-year period before the eligible employee first takes FMLA military caregiver leave to care for the veteran.¹

For covered veterans, serious injury or illness means any of the following:

- (i) a continuation of a serious injury or illness that was incurred or aggravated when the covered veteran was a member of the Armed Forces and rendered the servicemember unable to perform the duties of the servicemember's office, grade, rank, or rating; or
- (ii) a physical or mental condition for which the covered veteran has received a U.S. Department of Veterans Affairs Service-Related Disability Rating (VASRD) of 50 percent or greater, and such VASRD rating is based, in whole or in part, on the condition precipitating the need for military caregiver leave; or
- (iii) a physical or mental condition that substantially impairs the covered veteran's ability to secure or follow a substantially gainful occupation by reason of a disability or disabilities related to military service, or would do so absent treatment; or
- (iv) an injury, including a psychological injury, on the basis of which the covered veteran has been enrolled in the Department of Veterans Affairs Program of Comprehensive Assistance for Family Caregivers.

When combined with any other type of FMLA qualifying leave, total leave time may not exceed twenty-six (26) weeks in a single twelve (12) month period. Standard FMLA leave procedures described below apply to all requests for and designation of leave for this purpose. *However*, in the case of leave to care for a servicemember with a serious injury or illness, the 12-month period begins on the day such leave actually commences.

¹ The employee's first date of leave must be within the five-year period. However, the employee may continue to take leave throughout the single 12-month period even if the leave extends past the five-year period. Note - special rules may apply to calculating the five-year period for veterans discharged between October 28, 2009 and March 8, 2013. This period will effectively be excluded from the five-year calculation.

Types of Leave and Conditions

(a) Full-Time, Intermittent and Reduced Schedule Leave

Full-time leave excuses the employee from work for a continuous period of time. Full-time unpaid leave may be taken for any of the reasons permitted by the FMLA.

Intermittent leave means leave taken due to a single qualifying reason in separate periods of time rather than for one continuous period of time. Examples of intermittent leave include: leave taken one day per week over a period of a few months; or leave taken on an occasional/as-needed basis for medical appointments.

Reduced schedule leave is leave that reduces the employee's usual number of work hours per day for some period of time. For example, an employee may request half-time work for a number of weeks so the employee can assist in the care of a seriously ill parent.

Intermittent or reduced schedule leave may be taken (a) when medically necessary for an employee's or covered family member's serious health condition, or for a covered service member's serious illness or injury, and (b) the need for leave can be best accommodated through an intermittent or reduced schedule leave. In addition, FMLA leave may be taken intermittently or on a reduced schedule basis (1) due to a qualifying exigency; or (2) to effectuate the placement of a child for adoption or foster care before the placement of the child in the home.

If foreseeable intermittent or reduced schedule leave is medically required based upon planned medical treatment of the employee or a family member or a covered service member, including during a period of recovery from an employee's or family member's serious health condition or a serious injury or illness of a covered service member, the Board may, in its sole discretion, temporarily transfer the employee to another job with equivalent pay and benefits that better accommodates the type of leave requested. Also, special arrangements may be required of an instructional employee who needs to take intermittent or reduced-schedule leave which will involve absence for more than twenty (20) percent of the work days in the period over which the leave will extend (for example, more than five days over a five-week period), if the leave is to care for a family member with a serious health condition, to care for a covered service member with a serious injury or illness, or for the employee's own serious health condition, which is foreseeable based on planned medical treatment. In such situations, the Board may require the instructional employee to transfer temporarily to another job or take leave for a particular duration, not to exceed the duration of the planned medical treatment.

(b) Both Spouses Working for the Same Employer

If both spouses are eligible employees of the Board and request leave for the birth, placement of a child by adoption or for foster care, or to care for a parent with a serious health condition, they only will be entitled to a maximum combined total leave equal to twelve (12) weeks in the 12-month entitlement period. If either spouse (or both) uses a portion of the total 12-week entitlement for one of the purposes in the preceding sentence, each is entitled to the difference between the amount the employee has taken individually and the 12 weeks for FMLA leave for their own or their spouse's serious health condition in the 12-month entitlement periods.

(c) Leave Taken by Instructional Employees Near the End of an Academic Term

If a leave taken by an instructional employee for any reason begins more than five (5) weeks before the end of an academic term, the Board may require that instructional employee to continue the leave until the end of the term if the leave will last at least three (3) weeks and the instructional employee would return to work during the three-week period before the end of the term.

If the instructional employee begins a leave during the five-week period preceding the end of an academic term for a reason other than the instructional employee's own serious health condition, the Board may require the instructional employee to continue taking leave until the end of the term if the leave will last more than two (2) weeks and the instructional employee would return to work during the two-week period before the end of the term.

If the instructional employee begins a leave during the three-week period preceding the end of an academic term for a reason other than the instructional employee's own serious health condition, the Board may require the instructional employee to continue taking leave until the end of the term if the leave will last more than five (5) working days.

Requests for Leave

(a) Foreseeable Leave

An employee must notify the HR Department of the need for a family or medical leave at least thirty (30) days before the leave is to begin if the need for the leave is foreseeable based on the expected birth of the employee's child, placement of a child with the employee for adoption or foster care, planned medical treatment for the employee's or family member's serious health condition, or the planned medical treatment for a serious injury or illness of a covered service member. If 30 days-notice is not practicable, then the employee must provide notice as soon as practicable under the circumstances, usually the same day or the next business day after the employee becomes aware of the need for FMLA leave.

(b) Qualifying Exigency.

An employee must provide notice as soon as practicable if the foreseeable leave is for a qualifying exigency, regardless of how far in advance such leave is foreseeable.

(c) Unforeseeable Leave.

When the employee's need for leave is not foreseeable, an employee must provide notice as practicable under the circumstances.

Scheduling Planned Medical Treatment

When planning medical treatment for foreseeable FMLA leave, an employee must consult with the HR Department and make a reasonable effort to schedule the treatment so as not to disrupt unduly the Board's operations, subject to the approval of the health care provider. Similarly, if an employee needs leave intermittently or on a reduced leave schedule for planned medical treatment, the employee must make a reasonable effort to schedule the treatment so as not to disrupt unduly the Board's operations. Ordinarily, the employee should consult with the HR Department prior to scheduling the treatment in order to work out a treatment schedule that best suits the needs of the Board and the employee. The Board and the employee shall attempt to work out a schedule for leave that meets the employee's needs without unduly

disrupting the Board's operations, subject to the approval of the health care provider as to any modification of the treatment schedule.

P4152.6/4252.6(f)

Required Certifications/Documentation

For leaves taken for any FMLA-qualifying reason, an employee must submit a completed certification form supporting the need for leave. The appropriate form will be provided to the employee. The employee must submit a complete and sufficient certification form as required within fifteen (15) calendar days of receiving the request for the completed certification. If it is not practicable for the employee to provide the completed form by the due date despite the employee's diligent, good faith efforts, the employee must inform the HR Department of the reason(s) for delay and what efforts the employee undertook to obtain the required certification. FMLA-protected leave may be delayed or denied if the employee does not provide a complete and sufficient certification as required. Depending on the reason for leave, an employee may be required to submit medical certification from the employee's health care provider, medical certification the employee's family member's health care provider, and/or other documentation (e.g., to establish a family relationship, military active duty orders, etc.). In certain circumstances and under certain conditions, employees may also be required to obtain second or third medical opinions and/or recertifications, in accordance with applicable law.

The Board may require medical recertification on a reasonable basis, including under the following circumstances:

- (i) every six (6) months or annually in connection with an FMLA-related absence if the previous certification indicates that the employee will need intermittent or reduced schedule leave for a period in excess of six (6) or twelve (12) months;
- (ii) the circumstances described by the previous certification have changed significantly (e.g. the duration or frequency of the absence, the nature or severity of the illness, medical complications); or
- (iii) whenever the school district receives information that casts doubt upon the employee's stated reason for the absence or the continuing validity of the certification.

If an employee takes leave for the employee's own serious health condition (except on an intermittent or reduced-schedule basis), prior to returning to work the employee must provide a medical fitness-for-duty certification that the employee is able to resume work and the health condition that created the need for the leave no longer renders the employee unable to perform the essential functions of the job. This certification must be submitted to the HR Department. If the employee is unable to perform one or more of the essential functions of the employee's position, the Board will determine whether the employee is eligible for additional FMLA leave (if such leave has not been exhausted) or whether an accommodation is appropriate, in accordance with the Americans with Disabilities Act.

In connection with the Board's request for medical information, employees must be aware that the Genetic Information Nondiscrimination Act of 2008 ("GINA") prohibits employers and other entities covered by Title II of GINA from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law. To comply with this law, the Board requests that employees not provide any genetic information when responding to a request for medical information.

Use of Paid Leave

Accrued paid personal leave and accrued paid vacation will be substituted (in that order) for any unpaid portions of family or medical leave taken for any reason. However, where the leave is for the employee's own serious health condition, accrued paid sick leave shall be substituted for unpaid portions of family or medical leave prior to the substitution of accrued paid personal and accrued paid vacation leave. The amount of unpaid family or medical leave entitlement is reduced by the amount of paid leave that is substituted.

For leaves taken because of the employees own serious health condition and receiving Workers' Compensation benefits, will have such leave charged against his or her FMLA entitlement.

In addition, in cases involving absences due to a Workers' Compensation injury that also qualifies as an FMLA serious health condition, and if the employee (and the employee's collective bargaining agent, if applicable) and the Board agree to do so, the Board will apply the employee's available accrued paid leave in increments as a supplement to the Workers' Compensation weekly benefit in an appropriate amount so that the employee can maintain the employee's regular weekly income level.

Medical Insurance and Other Benefits

During approved family or medical leaves of absence, the Board will continue to pay its portion of medical insurance premiums for the period of unpaid family or medical leave. The employee must continue to pay the employee's share of the premium, and failure to do so may result in loss of coverage. If paid leave is substituted for unpaid portions of FMLA leave, the employee will pay the employee's share of premiums in the manner used prior to leave (e.g. payroll deduction.) If the employee does not return to work after expiration of the leave, the employee will be required to reimburse the Board for payment of medical insurance premiums during the family or medical leave, unless the employee does not return because of a serious health condition or circumstances beyond the employee's control.

During an FMLA leave, an employee shall not accrue benefits such as seniority, pension benefits or sick or vacation leave, unless otherwise required by any applicable collective bargaining agreement or Board policy. However, unused employment benefits accrued by the employee up to the day on which the leave begins will not be lost upon return to work. Leave taken under this policy does not constitute an absence under the Board's attendance policy, if any.

Reinstatement

Except for circumstances unrelated to the taking of a family or medical leave, and unless an exception applies, an employee who returns to work following the expiration of a family or medical leave is entitled to return to the job such employee held prior to the leave or to an equivalent position with equivalent pay and benefits.

Additional Information

Questions regarding family or medical leave may be directed to the Superintendent or designee. An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer. FMLA does not affect any federal or state law prohibiting discrimination, or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.

Legal References:

Connecticut General Statutes:

Conn. Gen. Stat. § 31-51rr Family and medical leave benefits for employees of political subdivisions

Regs. Conn. State Agencies 31-51rr-1, et seq.

United States Code:

Family and Medical Leave Act of 1993, 29 U.S.C. Section 2601 et seq., as amended

29 CFR Part 825.100 et seq.

Title II of the Genetic Information Nondiscrimination Act of 2008, 42 USC 2000ff et seq.

29 CFR 1635.1 et seq.

FAMILY AND MEDICAL LEAVE

Family and Medical leaves are provided by the Board as required by the federal Medical Leave Act of 1993, as amended (FMLA). This policy and the corresponding regulations will be interpreted to comply with that law, as well as the Connecticut Fair Employment Practices Act (CFEPA) with respect to pregnancy-related disability leave and transfer. Employees should contact the Superintendent if they have any questions regarding how the Board's FMLA policy and regulations apply to their situation, when and how they make take leave, or any other question regarding family, medical or pregnancy-related disability.

Legal References

29 U.S.C. §2601 et. seq. (Family and Medical Leave Act of 1993)
29 C.F.R. §825 et. seq. (Family and Medical Leave Act Regulations)
C.G.S. §§46a-51(17) and 46a-60(a)(7) (Pregnancy Discrimination)

Adopted 6/7/05

FAMILY AND MEDICAL LEAVE REGULATIONS

Family and Medical leaves are required by the federal Medical Leave Act of 1993, as amended (FMLA). These regulations and the corresponding Board policy will be interpreted to comply with that law. Employees should contact the Superintendent if they have any questions regarding how these guidelines apply to their situation, when and how they may take leave, or any other question regarding disability leave.

The Basic Entitlement: An eligible employee is entitled to unpaid leave:

- To care for his or her child after birth or placement for adoption or foster care;
- To care for his or her child, spouse or parent who has a serious health condition; or
- When the employee is unable to work because of a serious health condition.

When FMLA Leave applies, an employee will be entitled to up to twelve workweeks of unpaid leave during a 12-month period. The period during which an employee may take FMLA Leave will be determined on a rolling basis, measured backwards from the date upon which an employee uses any leave. For instance, an employee requiring FMLA Leave in April will be entitled to up to twelve workweeks of leave less any leave taken since April of the prior year.

If the District employs both spouses, their combined leave cannot exceed twelve workweeks when the leave is taken for a reason other than for the illness of the employee, child or spouse.

Eligibility Requirements: In order for an employee to be eligible for FMLA Leave, he or she must have been employed by the school District for no less than twelve months and worked at least 1,250 hours in the twelve months just before the beginning of the leave.

Serious Health Condition: A serious health condition is an illness, injury, impairment or physical or mental condition involving continuing treatment by a health care provider, or any period of incapacity or treatment related to in-patient care (i.e., overnight stay) in a hospital, hospice or residential medical care facility. Continuing treatment entails:

- A period of incapacity requiring absence from work, school or other regular daily activities of more than three consecutive calendar days and subsequent

treatment or period of incapacity relating to the same condition that also includes continuing treatment by a health care provider;

- A period of incapacity due to pregnancy or prenatal care, or treatment for a chronic serious health condition, such as asthma or diabetes, which required periodic visits to a health care provider and may involve occasional episodes of incapacity; or
- Incapacity that is permanent or long-term due to a condition for which treatment may not be effective, such as terminal cancer or Alzheimer's disease.

An employee who needs to know whether he or she has a health condition that would qualify for him or her for FMLA leave should contact the Superintendent, who can provide forms to take to the employee's health care provider for this purpose.

Intermittent Leave/Reduced Hours: Leave taken intermittently or on a reduced work schedule is permitted under this policy only when medically necessary. In these cases, the employee's leave will be charged against the employee's FMLA entitlement in units of one hour. That is, an employee who takes two and one-half hours of leave as intermittent FMLA Leave will be charged three hours of FMLA Leave. This provision will have no effect on any collective bargaining agreement provisions that may provide differently for the crediting of other leave.

Unless a collective bargaining agreement provides otherwise, if the District determines that the intermittent leave would be disruptive to school operations, the District may require the employee to transfer to a temporary alternative job for which the employee is qualified and which better accommodates the intermittent or reduced hours leave. The temporary position will have rank, pay and benefits equivalent to the employee's regular job.

Special rules affecting intermittent leave, leave on reduced leave schedule, or leave near the end of an academic term apply to instructional employees. Instructional employees are those employees whose principal function is to teach and instruct students, which includes not only teachers, but also athletic coaches, driving instructors and special education assistants.

Some instructional employees requesting intermittent leave or a reduced scheduled leave may be required to choose between taking leave for the entire period of the intermittent leave or transferring temporarily to an alternative position for which the employee is qualified. This will occur in those situations where the leave is foreseeable based on planned medical treatment and the intermittent leave would involve the employee being absent for more than twenty (20%) percent of the working days during the period over which the leave extends.

An instructional employee requesting leave near the end of an academic term may be required to remain on leave through the end of the term. Whether an instructional employee will be required to do so will depend on when the leave is requested and the number of weeks remaining in the term. Instructional employees requesting intermittent leave, reduced schedule leave, or leave near the end of an academic term and having questions regarding these restrictions should contact the Superintendent.

Paid Leave Substituted for (Runs Concurrently with) FMLA Leave: The federal FMLA regulations refer to “substituting” leave. This means the same thing as having two or more types of leave run concurrently. Unless an employee is on leave for his or her own serious health condition and is receiving workers’ compensation or pension disability benefits, earned-paid leave will be substituted for FMLA leave and charged against the employee’s FMLA Leave entitlement as set forth below.

- Vacation and personal leave will be substituted when an employee cares for his or her child after the birth or placement for adoption or foster care; and/or when an employee cares for his or her spouse, son, daughter or parent who has a serious health condition.
- Vacation, personal and sick leave will be substituted when the employee is unable to work because of a serious health condition.

An employee on leave for his or her own serious health condition and receiving workers’ compensation or pension disability benefits, will have such leave charged against his or her FMLA entitlement.

In the event that no paid leave is available to an employee to substitute for FMLA Leave, FMLA Leave will be unpaid. The District’s policies, practices and collective bargaining agreements control whether an employee has accrued paid leave.

The employee will be notified that paid leave is being substituted for, and counted against, FMLA leave. Under most circumstances, this notice will be provided within two business days of the District learning that the leave is being taken for an FMLA required reason.

Unpaid Leave Applied Toward FMLA Entitlement: In all cases where an employee is taking an unpaid child rearing leave, unpaid special leave, or other unpaid leave granted at the discretion of the District and such leave would also qualify as FMLA leave, the leave will be counted against an employee’s total FMLA entitlement.

Advance Notice: A request for FMLA Leave must be made at least thirty days before the date on which the leave will begin unless the need is not foreseeable. When planning medical treatment, the employee must consult with the District and make a reasonable effort to schedule the leave so as to meet the approval of his or her health

care provider without unduly disrupting school operations. If the need for FMLA Leave is not foreseeable, the request must be made as early as possible, normally no more than one or two business days after learning when leave must be taken. Exceptions will be made only in extraordinary circumstances.

Retroactive Designation of FMLA Leave: The District may retroactively designate leave under certain circumstances. Examples include, but are not limited to: instances where the District just learns that the employee's leave qualifies for FMLA; where a sick leave becomes a serious health condition; where the District is in the process of confirming that the leave qualifies under the FMLA.

Medical Certification: When an employee requests a leave based on a family member's or an employee's own serious health condition, he or she must support the request with a written certification from a health care provider. The medical certification must explain the reason for the leave and the date(s), length and nature of leave anticipated.

When the leave is planned, the employee should provide the medical certification with the request, and if not with the request, before the leave begins. When the leave is not foreseeable, the employee must provide medical certification within 15 calendar days after the certification is requested, or as soon thereafter as reasonably possible. Delay in providing the certification could impact the start or continuation of leave. Failure to provide certification could result in the leave being treated as an unexcused absence. The District may require an employee to obtain a second or third opinion at the District's expense, depending on the particular circumstances of the individual case. The District shall designate the health care provider to furnish the second opinion. The health care provider for the third opinion must be approved by both the employee and the District.

Other Medical Certification: While an employee is out on leave, the District may require additional reports regarding the employee's status and intent to return to work, which may include re-certification(s) from a health care provider under certain circumstances.

Health Insurance: The District will normally continue health benefits during an employee's FMLA Leave. Employees making premium contributions to their health benefits must continue to do so, or coverage may be lost. If paid leave is substituted for FMLA Leave, any premium contributions will be paid by the method used prior to the leave (e.g., payroll deduction). If the FMLA Leave is unpaid, insurance payments must be paid in the manner the District designates. The District will notify the employee in writing of the terms and conditions by which these payments must be made. If an employee is able to return to work after the expiration of the leave but chooses not to, the employee will be required to reimburse the District for premiums the District paid to maintain his or her health coverage under certain circumstances.

Other Benefits: During FMLA leave, the employee shall not accrue any additional benefits unless otherwise provided for by contract or district policy. Employment benefits accrued by the employee up to the day on which the FMLA leave of absence begins will be available upon return from leave.

With respect to pension and retirement plans, FMLA leave will be treated as continued service for purposes of vesting and eligibility to participate.

Return to Work: An employee who took leave because of his or her own serious health condition may be required to provide a fitness-for-duty certification (medical clearance) before returning to work.

An employee returning from FMLA Leave will be returned to his or her same job position or to an equivalent position. If the employee would not have been employed at the time he or she returned to work, then the District may not reinstate him or her. For example, the District has no obligation to reinstate an employee who would have been laid off during his or her FMLA Leave.

Some higher-paid employees are considered "key employees". Such an employee will be advised at the beginning of his or her FMLA leave that he or she is a key employee and, on that basis, may be denied restoration if it will cause substantial and grievous economic injury to the District.

An employee who is unable to return to work after exhausting his or her FMLA Leave entitlement or who would not otherwise have been employed, will be separated from employment, unless the District has granted an extension to the leave.

Pregnancy-related Leave and Transfer: Employees are entitled to leaves of absence for disability resulting from pregnancy, which may occur both before and after the birth of the child. An employee taking such leave must provide a medical certification from a health care provider in the same manner she would for FMLA leave.

When an employee's disability also qualifies as both serious health condition under this policy, the two types of leave will run at the same time. When this happens, the leave will be counted against the employee's FMLA leave entitlement. While on pregnancy-related disability leave, an employee will be eligible to receive the same disability benefits as an employee on a medical leave of absence. In the event no paid days are available, the leave will be unpaid. Return to work FMLA entitlements apply.

Adopted 6/7/05

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

DRAFT 8/18/2023

| INITIAL FIVE YEARS | | | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | TOTALS |
|---------------------------|------------------------------------|---|-------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | | | NO BONDING | Year 2 | Year 3 | Year 4 | Year 5 | |
| CIP Item # | Location | Description of Project | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | |
| | Hawley Elem. | Re-roof 1997 wing (BUR, 18500sf) Roof Sections B,C,D,&H | | | | \$ 925,000 | | |
| | | Repave entire parking lot, curbing, sidewalks (80000sf) | | | | | \$ 275,000 | |
| | | | | | | | | \$ 1,200,000 |
| | Middle Gate Elem. | Window replacement ** | | | \$ 1,100,000 | | | |
| | | Bathroom renovations (2 staff, 2 student) | | | \$ 220,000 | | | |
| | | HVAC design | | | | | \$ 200,000 | |
| | | HVAC Improvements | | | | | | \$ 1,520,000 |
| | Head O'Meadow | Repave entire parking lot, curbing, sidewalks (90000sf) | | | | \$ 225,000 | | |
| | | | | | | | | \$ 225,000 |
| | Reed Intermediate | Rebuild Chillers, Upgrade BMS controls/VAVs, Fence | | \$ 400,000 | | | | |
| | | | | | | | | \$ 400,000 |
| | Middle School | Engineering for HVAC Improvements (incld CM) | | | | | | |
| | | HVAC Improvements | | | \$ 12,000,000 | | | |
| | | Replace Generator and Transfer Switch | | | | \$ 250,000 | | |
| | | | | | | | | \$ 12,250,000 |
| | High School | Restore Swimming Pool / Replace HVAC | | \$ 930,000 | | | | |
| | | Re-roof BUR areas (B-wing, 42000sf) | | \$ 2,100,000 | | | | |
| | | Re-roof BUR areas (C-wing, Pool, Gym, 47000sf) | | | | \$ 2,300,000 | | |
| | | Replace Windows (B-wing) | | | | | \$ 450,000 | |
| | | Replace F-wing chiller | | | \$ 800,000 | | | |
| | | | | | | | | \$ 6,580,000 |
| | District-Wide | Security Camera Upgrade (501 cameras) | | | | | \$ 700,000 | |
| | | | | | | | | \$ 700,000 |
| | TOTAL COSTS OF ALL PROJECTS | | \$ - | \$ 3,430,000 | \$ 14,120,000 | \$ 3,700,000 | \$ 1,625,000 | \$ 22,875,000 |
| | TOTAL TO BE BONDED | | \$ - | \$ 3,430,000 | \$ 14,120,000 | \$ 3,700,000 | \$ 1,625,000 | \$ 22,875,000 |

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

NEWTOWN BOARD OF EDUCATION SUMMARY - CAPITAL IMPROVEMENT PLAN 2028/29 TO 2032/33

BOE Draft - 8/18/2023

| SECOND FIVE YEARS | | | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | |
|------------------------------------|-------------------|--|-------------------|----------------|----------------|----------------|----------------|---------------|
| CIP Item # | Location | Description of Project | No Bonding | | | | | TOTALS |
| | | | 2029/30 | 2030/31 | 2031/32 | 2032/33 | 2033/34 | |
| | Hawley Elem. | | | | | | TBD | |
| | Sandy Hook Elem. | | | | | | TBD | |
| | Middle Gate Elem. | HVAC Improvements ** | | \$ 3,000,000 | | | TBD | \$ 3,000,000 |
| | Head O'Meadow | Roof restoration (66500sf) ** | | | \$ 2,700,000 | | TBD | \$ 2,700,000 |
| | Reed Intermediate | Replace HVAC Equipment ** Replace Chillers, Upgrade BMS controls/VAVs, Fence ** | | \$ 800,000 | | \$ 1,000,000 | TBD | \$ 1,800,000 |
| | Middle School | Repave entire parking lot, curbing, sidewalks (174000sf) | | | \$ 575,000 | | TBD | \$ 575,000 |
| | High School | | | | | | | \$ - |
| | District-Wide | | | | | | | \$ - |
| TOTAL COSTS OF ALL PROJECTS | | | \$ - | \$ 3,800,000 | \$ 3,275,000 | \$ 1,000,000 | \$ - | \$ 8,075,000 |
| TOTAL TO BE BONDED | | | \$ - | \$ 3,800,000 | \$ 3,275,000 | \$ 1,000,000 | \$ - | \$ 8,075,000 |

DRAFT - 8/18/2023

Notes:

- 1) Newtowns State rebursiment rate is 25% for new construction and 35% for general construction. (Possible eligable projects **)
- 2) Middle School HVAC design includes an allowance for CM preconstruction to assist with scope, phasing, and budget
- 3) Middle School HVAC budget is using Hawley HVAC as a benchmark
- 4) Middle Gate Window budget includes design
- 5) High School Windows (B-wing) budget includes design
- 6) Paving budgets are based on milling of existing asphalt, 3" of new asphalt, and line striping
- 7) High School HVAC Replacements includes upgrades to VAV and BMS controls
- 8) Year 10 to be determinded by possible facilities study