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To make a public comment, the call in number is (US) 1-336-864-0772  
The PIN is 704 427 218#

Board of Education Meeting  
September 3, 2024

Council Chambers  
3 Primrose Street  
Newtown, CT 06470  
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
  - Correspondence Report
- Item 3 \*\*PUBLIC PARTICIPATION
- Item 4 REPORTS
  - Chair Report
  - Superintendent's Report
  - Committee and Liaison Reports
  - Action on June 30, 2024 Year-end Financial Report and Transfers
  - Action on Financial Report for Month Ending July 31, 2024
- Item 5 PRESENTATION
  - Facilities Study Presentation
- Item 6 OLD BUSINESS
- Item 7 NEW BUSINESS
  - Discussion of CIP
  - Discussion and Possible Action on Request for Unexpended Funds from the 2023-2024 budget to be Deposited in the Non-lapsing Account
  - Discussion and Possible Action on the Addendum to the Former Interim Superintendent's Contract
  - Action on Minutes of August 13, 2024
  - Election of Secretary
- 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](mailto:NewtownBOE@newtown.k12.ct.us)*

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

**SUMMARY**

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

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

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

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

**Year-End Transfer Request**

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

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

**2023-24 Fiscal Year in Review**

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

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

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

### **Salaries**

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

### **Employee Benefits**

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

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

### **Professional Services**

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

### **Purchased Property Services**

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

### **Other Purchased Property Services**

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

## Supplies

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

## Property

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

## Leveraging our 2023-24 Surplus

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

## Revenue

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

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

Other revenue

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

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

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

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

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

**The Excess Cost Grant Update**

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

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

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

**Magnet Transportation Grant**

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

**Hawley Fund**

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

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

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

**NEWTOWN PUBLIC SCHOOLS**  
**GENERAL FUND EXPENDITURE AND REVENUE BALANCE**

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

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

Tanja Gouveia  
 Director of Business  
 August 29, 2024

## TERMS AND DEFINITIONS

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

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

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

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

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

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

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



**BOE Non-Lapsing Fund Balance and Activity**

<u>Year</u>	<u>% to Budget</u>	<u>General Deposit</u>	<u>Reserved for Special Ed</u>	<u>Reserved for General Use</u>	<u>Expenses</u>	<u>Balance</u>	<u>Use</u>
<b><i>Trans from Cap non-recurring 7/2012</i></b>		<b><i>\$150,000</i></b>		\$150,000	<i>(\$139,690)</i>	\$10,310	(a)
2013-14 Deposit 6/30/14		\$47,185	\$0	\$47,185	<i>(\$1,800)</i>	\$55,695	Fabricate metal doorway
2014-15 Deposit 6/30/15		\$12,909	\$0	\$12,909	<i>(\$13,310)</i>	\$55,294	Fabricate metal doorway + security bollards
2015-16 Deposit 6/30/16		\$2,533	\$0	\$2,533	<i>(\$4,950)</i>	\$52,877	IR scan
<b><i>Trans from Cap non-recurring 7/2016</i></b>		<b><i>\$100,000</i></b>		\$100,000		\$152,877	
2016-17 Deposit 6/30/17	0.13%	\$97,942	\$0	\$97,942	<i>(\$90,036)</i>	\$160,783	4G Network
2017-18 Deposit 6/30/18	0.37%	\$276,038	\$0	\$276,038	<i>(\$9,358)</i>	\$427,463	4G Network
2018-19 Deposit 6/30/19	0.43%	\$328,772	\$63,000	\$265,772	<i>(\$180,182)</i>	\$576,053	HAW & MS A/C, SHS lightning protection
2019-20 Deposit 6/30/20	1.74%	\$0	\$0	\$0	<i>(\$55,113)</i>	\$520,940	SHS lightning protection
2020-21 Deposit 6/30/21	0.03%	\$27,238	\$20,377	\$6,861	<i>(\$255,672)</i>	\$292,506	Hawley architectural fees
2021-22 Deposit 6/30/22	0.30%	\$237,741	\$116,623	\$121,118	<i>(\$55,080)</i>	\$475,167	Additional work on HS track. (glue)
2022-23 Deposit 6/30/23 (unaudited)	0.22%	\$182,082	\$100,000	\$82,082	\$0	\$657,249	
2023-24 Usage					<i>(\$241,574)</i>	\$415,675	F350 truck (electrician) \$71,313.40
Totals Since Inception		\$1,462,440	\$300,000	\$1,162,440	<i>(\$1,046,765)</i>	\$415,675	RIS chiller \$120,653.13 1/2 facility study \$49,607.56
2023-24 Recommended Deposit			\$80,000			\$170,902	
<b>Total Non-Lapsing Reserves (current)</b>			<b>\$300,000</b>			<b>\$115,675</b>	
<b>2023-24 Recommended Reserves</b>			<b>\$80,000</b>			<b>\$170,902</b>	
<b>Total Anticipated Non-Lapsing Reserves</b>			<b>\$380,000</b>			<b>\$286,577</b>	
<b>Total Non-Lapsing Account Balance (current)</b>						<b>\$415,675</b>	
<b>Total 2023-24 Recommended Deposit</b>						<b>\$250,902</b>	
<b>Total Anticipated Non-Lapsing Account Balance</b>						<b>\$666,577</b>	

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

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

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

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

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2022 - 2023	2023- 2024 APPROVED BUDGET	YTD TRANSFERS 2023- 2024	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<b>100</b>	<b>SALARIES</b>										
	Administrative Salaries	\$ 4,208,912	\$ 4,253,224	\$ 84,655	\$ 4,337,879	\$ 4,324,634	\$ -	\$ 13,246	\$ -	\$ 13,246	99.69%
	Teachers & Specialists Salaries	\$ 33,987,089	\$ 35,332,530	\$ (269,126)	\$ 35,063,404	\$ 35,054,141	\$ -	\$ 9,263	\$ -	\$ 9,263	99.97%
	Early Retirement	\$ 89,000	\$ 13,000	\$ -	\$ 13,000	\$ 13,000	\$ -	\$ -	\$ -	\$ -	100.00%
	Continuing Ed./Summer School	\$ 100,943	\$ 112,606	\$ 1,583	\$ 114,189	\$ 115,676	\$ -	\$ (1,487)	\$ -	\$ (1,487)	101.30%
	Homebound & Tutors Salaries	\$ 184,211	\$ 198,460	\$ (28,000)	\$ 170,460	\$ 160,787	\$ -	\$ 9,673	\$ -	\$ 9,673	94.33%
	Certified Substitutes	\$ 787,241	\$ 760,023	\$ 7,000	\$ 767,023	\$ 749,519	\$ -	\$ 17,504	\$ -	\$ 17,504	97.72%
	Coaching/Activities	\$ 719,019	\$ 688,567	\$ 40,000	\$ 728,567	\$ 728,440	\$ -	\$ 127	\$ -	\$ 127	99.98%
	Staff & Program Development	\$ 128,011	\$ 130,250	\$ (12,000)	\$ 118,250	\$ 103,564	\$ -	\$ 14,686	\$ -	\$ 14,686	87.58%
	<b>CERTIFIED SALARIES</b>	\$ 40,204,427	\$ 41,488,660	\$ (175,888)	\$ 41,312,772	\$ 41,249,761	\$ -	\$ 63,012	\$ -	\$ 63,012	99.85%
	Supervisors & Technology Salaries	\$ 1,000,730	\$ 1,020,284	\$ 27,057	\$ 1,047,341	\$ 1,043,860	\$ -	\$ 3,481	\$ -	\$ 3,481	99.67%
	Clerical & Secretarial Salaries	\$ 2,326,236	\$ 2,420,059	\$ 63,116	\$ 2,483,175	\$ 2,488,988	\$ -	\$ (5,813)	\$ -	\$ (5,813)	100.23%
	Paraeducators	\$ 2,885,257	\$ 3,023,349	\$ (170,000)	\$ 2,853,349	\$ 2,790,191	\$ -	\$ 63,158	\$ -	\$ 63,158	97.79%
	Nurses & Medical Advisors	\$ 892,743	\$ 957,221	\$ -	\$ 957,221	\$ 946,366	\$ -	\$ 10,855	\$ -	\$ 10,855	98.87%
	Custodial & Maint. Salaries	\$ 3,249,642	\$ 3,391,717	\$ 97,039	\$ 3,488,756	\$ 3,382,650	\$ -	\$ 106,106	\$ -	\$ 106,106	96.96%
	Non-Certied Adj	\$ -	\$ 191,783	\$ (191,783)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Career/Job Salaries	\$ 158,051	\$ 180,335	\$ 1,714	\$ 182,049	\$ 155,653	\$ -	\$ 26,396	\$ -	\$ 26,396	85.50%
	Special Education Svcs Salaries	\$ 1,378,049	\$ 1,437,033	\$ 212,378	\$ 1,649,411	\$ 1,635,815	\$ -	\$ 13,596	\$ -	\$ 13,596	99.18%
	Security Salaries & Attendance	\$ 652,247	\$ 700,574	\$ 22,000	\$ 722,574	\$ 720,650	\$ -	\$ 1,924	\$ -	\$ 1,924	99.73%
	Extra Work - Non-Cert.	\$ 123,294	\$ 115,721	\$ 10,000	\$ 125,721	\$ 131,774	\$ -	\$ (6,053)	\$ -	\$ (6,053)	104.81%
	Custodial & Maint. Overtime	\$ 290,185	\$ 236,000	\$ 35,000	\$ 271,000	\$ 273,517	\$ -	\$ (2,517)	\$ -	\$ (2,517)	100.93%
	Civic Activities/Park & Rec.	\$ 35,166	\$ 32,000	\$ -	\$ 32,000	\$ 35,249	\$ -	\$ (3,249)	\$ -	\$ (3,249)	110.15%
	<b>NON-CERTIFIED SALARIES</b>	\$ 12,991,598	\$ 13,706,076	\$ 106,521	\$ 13,812,597	\$ 13,604,713	\$ -	\$ 207,884	\$ -	\$ 207,884	98.49%
	<b>SUBTOTAL SALARIES</b>	\$ 53,196,025	\$ 55,194,736	\$ (69,367)	\$ 55,125,369	\$ 54,854,474	\$ -	\$ 270,896	\$ -	\$ 270,896	99.51%
<b>200</b>	<b>EMPLOYEE BENEFITS</b>										
	Medical & Dental Expenses	\$ 8,772,698	\$ 9,556,747	\$ -	\$ 9,556,747	\$ 9,549,973	\$ -	\$ 6,774	\$ -	\$ 6,774	99.93%
	Life Insurance	\$ 89,281	\$ 88,000	\$ -	\$ 88,000	\$ 88,377	\$ -	\$ (377)	\$ -	\$ (377)	100.43%
	FICA & Medicare	\$ 1,651,662	\$ 1,702,277	\$ 40,000	\$ 1,742,277	\$ 1,709,842	\$ -	\$ 32,435	\$ -	\$ 32,435	98.14%
	Pensions	\$ 905,790	\$ 931,687	\$ 33,500	\$ 965,187	\$ 965,625	\$ -	\$ (438)	\$ -	\$ (438)	100.05%
	Unemployment & Employee Assist.	\$ 52,413	\$ 81,600	\$ 29,000	\$ 110,600	\$ 105,555	\$ -	\$ 5,045	\$ -	\$ 5,045	95.44%
	Workers Compensation	\$ 423,781	\$ 415,367	\$ -	\$ 415,367	\$ 415,349	\$ -	\$ 18	\$ -	\$ 18	100.00%
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	\$ 11,895,625	\$ 12,775,678	\$ 102,500	\$ 12,878,178	\$ 12,834,720	\$ -	\$ 43,458	\$ -	\$ 43,458	99.66%

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

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

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

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2022 - 2023	2023- 2024 APPROVED BUDGET	YTD TRANSFERS 2023- 2024	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<b>700</b>	<b>PROPERTY</b>										
	Technology Equipment	\$ 355,440	\$ 422,996	\$ (106,500)	\$ 316,496	\$ 195,846	\$ 118,626	\$ 2,025	\$ -	\$ 2,025	99.36%
	Other Equipment	\$ 185,407	\$ 137,753	\$ (73,605)	\$ 64,148	\$ 34,026	\$ 8,120	\$ 22,002	\$ -	\$ 22,002	65.70%
	<b>SUBTOTAL PROPERTY</b>	\$ 540,847	\$ 560,749	\$ (180,105)	\$ 380,644	\$ 229,871	\$ 126,746	\$ 24,027	\$ -	\$ 24,027	93.69%
<b>800</b>	<b>MISCELLANEOUS</b>										
	Memberships	\$ 75,483	\$ 75,911	\$ -	\$ 75,911	\$ 76,349	\$ -	\$ (438)	\$ -	\$ (438)	100.58%
	<b>SUBTOTAL MISCELLANEOUS</b>	\$ 75,483	\$ 75,911	\$ -	\$ 75,911	\$ 76,349	\$ -	\$ (438)	\$ -	\$ (438)	100.58%
<b>910</b>	<b>SPECIAL ED CONTINGENCY</b>	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>TOTAL LOCAL BUDGET</b>	\$ 81,952,557	\$ 85,069,651	\$ -	\$ 85,069,651	\$ 84,459,978	\$ 358,771	\$ 250,902	\$ 0	\$ 250,902	99.71%
<b>900</b>	Transfer to Non-Lapsing										
	<b>GRAND TOTAL</b>	\$ 81,952,557	\$ 85,069,651	\$ -	\$ 85,069,651	\$ 84,459,978	\$ 358,771	\$ 250,902	\$ 0	\$ 250,902	99.71%

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

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2022 - 2023	2023- 2024 APPROVED BUDGET	YTD TRANSFERS 2023- 2024	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<b><u>SPECIAL REVENUES</u></b>											
<b>EXCESS COST GRANT REVENUE</b>											
		<b>EXPENDED 2022-2023</b>	<b>APPROVED BUDGET @ 70%</b>	<b>SUBMITTED 12/1/23 @ 70%</b>	<b>SUBMITTED 3/1/24 @ 68%</b>	<b>STATE ESTIAMTE 3/1/2024 @ 66.71%</b>	<b>TOTAL</b>	<b>VARIANCE to BUDGET</b>	<b>FEB DEPOSIT</b>	<b>ANTICIPATED MAY DEPOSIT</b>	<b>% TO BUDGET</b>
51266	Special Education Svcs Salaries ECG	\$ (7,750)	\$ -	\$ (50,725)	\$ (49,319)	\$ (48,339)	\$ (48,339)	\$ 48,339	\$ 33,747	\$ 14,592	#DIV/0!
54116	Transportation Services - ECG	\$ (489,642)	\$ (408,408)	\$ (395,314)	\$ (394,619)	\$ (386,778)	\$ (386,778)	\$ (21,630)	\$ 270,026	\$ 116,752	94.70%
54160	Tuition - Out of District ECG	\$ (1,373,396)	\$ (1,423,941)	\$ (1,378,921)	\$ (1,338,441)	\$ (1,311,846)	\$ (1,311,846)	\$ (112,095)	\$ 915,852	\$ 395,994	92.13%
	<b>Total</b>	\$ (1,870,788)	\$ (1,832,349)	\$ (1,824,960)	\$ (1,782,379)	\$ (1,746,963)	\$ (1,746,963)	\$ (85,386)	\$ 1,219,625	\$ 527,338	95.34%
						Difference from 12/1 submission	\$ (77,997)		<b>Total*</b>	\$ 1,746,963	
110000				\$2,607,086	\$2,621,146	\$2,618,742			*75% of Jan Proj		
	<b>SDE MAGNET TRANSPORTATION GRANT</b>	\$ (13,000)		\$ (15,600)			\$ (15,600)	\$ -			100.00%
<b><u>OTHER REVENUES</u></b>											
<b><u>BOARD OF EDUCATION FEES &amp; CHARGES - SERVICES</u></b>											
					<b>APPROVED BUDGET</b>	<b>ANTICIPATED</b>	<b>RECEIVED</b>	<b>BALANCE</b>		<b>% RECEIVED</b>	
	LOCAL TUITION				\$37,620	\$37,620	\$51,622	(\$14,002)		137.22%	
	HIGH SCHOOL FEES FOR PARKING PERMITS				\$30,000	\$30,000		\$30,000		0.00%	
	MISCELLANEOUS FEES				\$6,000	\$6,000	\$83,077	(\$77,077)		1384.61%	
	<b>TOTAL SCHOOL GENERATED FEES</b>				\$73,620		\$134,698	(\$61,078)		182.96%	
<b><u>OTHER GRANTS</u></b>											
				<b>TOTAL BUDGET</b>	<b>21-22 EXPENSED</b>	<b>22-23 EXPENSED</b>	<b>ENCUMBER</b>	<b>BALANCE</b>		<b>% EXPENSED</b>	
214	ESSER II - 9/30/2023			\$625,532	\$573,735	\$51,797		\$0		100.00%	
218	ESSER III (estimated \$809k for 21-22 use) 9/30/2024			\$1,253,726	\$709,840	\$535,658		\$8,229		99.34%	

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

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	
\$19,402	100	EDUCATIONAL ASSISTANTS	300	PROFESSIONAL SERVICES	TO COVER DEFICIT IN PROFESSIONAL SERVICES
\$18,000	100	EDUCATIONAL ASSISTANTS	600	INSTRUCTIONAL & LIBRARY SUPPLIES	TO COVER DEFICITS IN SUPPLIES
\$5,000	100	EDUCATIONAL ASSISTANTS	600	SOFTWARE, MEDICAL & OFFICE SUPPLIES	
\$9,000	100	EDUCATIONAL ASSISTANTS	600	PLANT SUPPLIES	
\$61,000	100	CUSTODIAL & MAINT. SALARIES	600	ELECTRIC	
\$28,102	100	CUSTODIAL & MAINT. SALARIES	600	TEXTBOOKS	
\$121,102					
\$438	100	CUSTODIAL & MAINT. SALARIES	800	MEMBERSHIPS	TO COVER DEFICIT IN MISCELLANEOUS EXPENSES
\$140,942		<b>SUBTOTAL</b>			

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

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



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

**SUMMARY**

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

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

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

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

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

Tanja Gouveia  
Director of Business  
August 28, 2024

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

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

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

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

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

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

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

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

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

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2023 - 2024	2024- 2025 APPROVED BUDGET	YTD TRANSFERS 2024- 2025	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<b><u>SPECIAL REVENUES</u></b>											
	EXCESS COST GRANT REVENUE	EXPENDED 2023-2024	APPROVED BUDGET @ 70%	SUBMITTED Dec 1 @ 67%	SUBMITTED March 1 @ 67%	STATE ESTIAMTE March 1 @ %	ESTIMATED Total	VARIANCE to Budget	FEB DEPOSIT	MAY DEPOSIT	% TO BUDGET
1266	Special Education Svcs Salaries ECG	\$ (48,339)	\$ (45,000)				\$ (45,000)	\$ -			100.00%
4116	Transportation Services - ECG	\$ (386,778)	\$ (398,936)				\$ (398,936)	\$ -			100.00%
4160	Tuition - Out of District ECG	\$ (1,311,846)	\$ (1,133,368)				\$ (1,133,368)	\$ -			100.00%
	<b>Total</b>	\$ (1,746,963)	\$ (1,577,304)	\$ -	\$ -	\$ -	\$ (1,577,304)	\$ -	\$ -	\$ -	100.00%
				\$0	\$0	\$0	Difference from 12/1 submission \$ 1,577,304		<b>Total*</b>	\$ -	
									*75% of Jan Proj		
	SDE MAGNET TRANSPORTATION GRANT	\$ (13,000)		\$ (15,600)			\$ (15,600)	\$ -			100.00%
<b><u>OTHER REVENUES</u></b>											
<b><u>BOARD OF EDUCATION FEES &amp; CHARGES - SERVICES</u></b>											
					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%	
<b><u>OTHER GRANTS</u></b>											
				TOTAL BUDGET	21-22 EXPENSED	22-23 EXPENSED	ENCUMBER	BALANCE		% EXPENSED	
14	ESSER II - 9/30/2023			\$625,532	\$573,735	\$51,797		\$0		100.00%	
18	ESSER III (estimated \$809k for 21-22 use) 9/30/2024			\$1,253,726	\$709,840	\$535,658		\$8,229		99.34%	

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

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

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

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

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

<u>FTE</u>	<u>Additional Requirements</u>	
1.0	MGS SPED Teacher	\$67,139
1.0	Kinder Readiness (SPED)	\$67,139
0.77	Project Adventure Para (restore)	\$21,654
<b>2.8</b>	<b>Total Additional Needs</b>	<b>\$155,932</b>

### Other Pre-purchases

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

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

## 2024-2025 Budget Reductions

### Staffing

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



**Other Salary Reductions**

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

**Buildings & Grounds**

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

**Contracted Services**

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

**Textbooks**

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

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

**Transportation**

NHS Transportation	-\$9,000
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**School Level Supplies**

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

**Benefits**

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

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



**Excess Cost Revenue Timeline (informational)**

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

**Meeting the “threshold”**

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

**TIMELINE**

<b><u>Step One</u></b>	<b><u>Submissions</u></b>	<b><u>Budget &amp; Rates</u></b>	<b><u>Financial Statements</u></b>	<b><u>Deposits</u></b>
December 1 <sup>st</sup> (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	
<b><u>Step Two</u></b>				
January (middle) (year 0)	1 <sup>st</sup> estimate received from State (based on our Dec 1 <sup>st</sup> 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
<b><u>Step Three</u></b>				
March 1 <sup>st</sup> (year 0)	2 <sup>nd</sup> projection due to the State			
<b><u>Step Four</u></b>				
April (middle) (year 0)	2 <sup>st</sup> estimate received from State (based on our March 1 <sup>st</sup> 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
<b><u>Step Five</u></b>				
September 1 <sup>st</sup> (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 <sup>st</sup> and June 30 <sup>th</sup>		Adjustments (if any) will be made to the third ECS deposit in April
<b><u>Step Five</u></b>				
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

**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>Reserved for General Use</u>	<u>Expenses</u>	<u>Balance</u>	<u>Use</u>
<b><i>Trans from Cap non-recurring 7/2012</i></b>		<b><i>\$150,000</i></b>		\$150,000	<b><i>(\$139,690)</i></b>	\$10,310	(a)
2013-14 Deposit 6/30/14		\$47,185	\$0	\$47,185	<b><i>(\$1,800)</i></b>	\$55,695	Fabricate metal doorway
2014-15 Deposit 6/30/15		\$12,909	\$0	\$12,909	<b><i>(\$13,310)</i></b>	\$55,294	Fabricate metal doorway + security bollards
2015-16 Deposit 6/30/16		\$2,533	\$0	\$2,533	<b><i>(\$4,950)</i></b>	\$52,877	IR scan
<b><i>Trans from Cap non-recurring 7/2016</i></b>		<b><i>\$100,000</i></b>		\$100,000		\$152,877	
2016-17 Deposit 6/30/17	0.13%	\$97,942	\$0	\$97,942	<b><i>(\$90,036)</i></b>	\$160,783	4G Network
2017-18 Deposit 6/30/18	0.37%	\$276,038	\$0	\$276,038	<b><i>(\$9,358)</i></b>	\$427,463	4G Network
2018-19 Deposit 6/30/19	0.43%	\$328,772	\$63,000	\$265,772	<b><i>(\$180,182)</i></b>	\$576,053	HAW & MS A/C, SHS lightning protection
2019-20 Deposit 6/30/20	1.74%	\$0	\$0	\$0	<b><i>(\$55,113)</i></b>	\$520,940	SHS lightning protection
2020-21 Deposit 6/30/21	0.03%	\$27,238	\$20,377	\$6,861	<b><i>(\$255,672)</i></b>	\$292,506	Hawley architectural fees
2021-22 Deposit 6/30/22	0.30%	\$237,741	\$116,623	\$121,118	<b><i>(\$55,080)</i></b>	\$475,167	Additional work on HS track. (glue)
2022-23 Deposit 6/30/23 (unaudited)	0.22%	\$182,082	\$100,000	\$82,082	\$0	\$657,249	
2023-24 Usage					<b><i>(\$241,574)</i></b>	\$415,675	F350 truck (electrician) \$71,313.40
Totals Since Inception		\$1,462,440	\$300,000	\$1,162,440	<b><i>(\$1,046,765)</i></b>	\$415,675	RIS chiller \$120,653.13 1/2 facility study \$49,607.56
2023-24 Recommended Deposit			\$80,000			\$170,902	
<b>Total Non-Lapsing Reserves (current)</b>			<b>\$300,000</b>			<b>\$115,675</b>	
<b>2023-24 Recommended Reserves</b>			<b>\$80,000</b>			<b>\$170,902</b>	
<b>Total Anticipated Non-Lapsing Reserves</b>			<b>\$380,000</b>			<b>\$286,577</b>	
<b>Total Non-Lapsing Account Balance (current)</b>						<b>\$415,675</b>	
<b>Total 2023-24 Recommended Deposit</b>						<b>\$250,902</b>	
<b>Total Anticipated Non-Lapsing Account Balance</b>						<b>\$666,577</b>	

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

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

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

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

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

Item 1 – Pledge of Allegiance

Item 2 – Consent Agenda

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

Item 3 – Public Participation

Item 4 – Fill Board of Education Vacancy

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

Mrs. Plante noted that this vacancy was left by Mr. Ramsey's resignation in July.

Mr. Leonardi thanked both candidates who submitted their resumes for this position. Both were excellent but they felt Ms. Zukowski would bring valuable experience to the Board.

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

Vote: 2 ayes. Motion passes.

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

Item 5 – Reports

There was no Chair report.

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

There were no committee or liaison reports.

Item 6 – Old Business

Item 7 – New Business

Action on School Activities Funds:

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

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

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

Mrs. Tomai asked why we continue to carry such large balances at Reed and the high school.

Ms. Gouveia said money is being spent but she would have to look at each account to determine how it is spent by the advisor.

Mrs. Tomai asked how this tied into the budget.

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

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

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

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

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

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

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

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

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

Motion passes unanimously.

Authorization of Signatures:

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

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

Motion passes unanimously.

Action on the Nurses Contract:

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

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

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

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

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

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

Motion passes unanimously.

Action on Minutes of July 9, 2024:

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

Mr. Gilson seconded. Motion passes unanimously.

Action on Minutes of July 29, 2024

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

Mr. Gilson seconded. Motion passes unanimously.

Action on Minutes of August 8, 2024:

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

Item 8 – Public Participation

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

Item 9 – Adjournment

The meeting adjourned at 7:32 p.m.

Respectfully submitted:

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Alison Plante  
Chair