

Newtown Board of Education Virtual Meeting
CIP/Facilities/Finance Sub-Committee Minutes
June 14, 2021, 5:30 p.m.

Call to Order: The BOE CIP Sub Committee meeting was called to order at 2.00 pm by Mr. Delia

Participants: Dan Delia, Sub Committee Chair and BOE Vice Chair, Deborra Zukowski, Sub-Committee & Board Member, Tanja Vadas, Director of Business, Robert Gerbert, Director of Facilities, Dr. Lorrie Rodrigue, Superintendent, Dr. Michelle Ku, Chair, Board of Education

Pledge of Allegiance

Item 1: Approval of May 13, 2021 Minutes

This item was moved to the end of the meeting

Item 2 Hawley Project Discussion

Mr. Delia stated he invited Allen Adriani and Gordon Johnson from the Public Building & Site Commission but they did not attend.

Mr. Delia asked Mr. Gerbert about putting students in temporary classrooms.

Mr. Gerbert stated the estimate from the construction manager, gave 2 cost estimates. The first cost estimate at \$6.2M would include emptying the building of students and staff and would take 9 months of construction. The second estimate was \$7.6M which would be done in 3 different stages and would take 14 months. They would do stages for each of the 21, 48 and 97 sections of the building. He stated there has been talk both ways and over a number of summer breaks. He said with the phasing we could be looking at shuffling students whether it's creating additional space within the building or moving them elsewhere throughout the district.

Mr. Delia asked if the \$6.2M included the rental of a building and all expenses associated with moving an entire student body and staff or, is it just a cost estimate of the construction.

Mr. Gerbert thought it only included the construction.

Dr. Rodrigue stated the difference in the two estimates is that the phasing is over a much longer period of time. The \$1.4M dollar difference will raise questions even though it is still under the \$8M that they requested. She also stated she remembers talking about the three phases and that it could never be just one summer, and we would be having to move students around. She then asked Mr. Gerbert about temporarily housing.

Mr. Gerbert said there is nowhere to put something of that magnitude.

Dr. Rodrigue asked if it precludes us from looking at other buildings and their footprint?

Mr. Gerbert said it is up to us to figure if these students fit into other schools, he asked the question does one school fit them all, or do we use the Community Center or another facility to help us out.

Dr. Rodrigue stated for a period of 9 months, she does not know of any other buildings to use. She said the phasing was better and more amendable to what we can get done, unless we have space for portables, but then the \$6.2M goes up. She said Hawley is not going to want their students at the high school for a year. She indicated we could send students out to different buildings but she is not sure that is enough in a 9 month period. It would require a lot of teacher resources. She said she could not imagine who could house that many students, materials, desks. She then asked Mr. Gerbert what was the going rate for a classroom portable.

Mr. Gerbert said he thought maybe \$100K for a classroom.

She said the first estimate could go to \$6.5M and still be lower than \$7.6M.

Mr. Delia stated we would need an actual cost before we discuss this further.

Mr. Gerbert stated there is a lot involved with portables such as site work etc.

Dr. Ku asked what would be the number of classrooms that would need to be displaced if it was the 9 month phase.

Mr. Gerbert stated there are 11 classrooms in the 21 section of Hawley.

Mr. Delia stated that could be \$1M if at \$100K per portable.

Dr. Ku asked about the 48 wing and how many classrooms.

Mr. Gerbert stated again, 11 classrooms.

Mr. Gerbert stated the third phase is the 97 wing and there is not much going on as there is infrastructure already in place. He further said there would be a couple of classrooms that don't have a/c, probably 6 classrooms. That would include only running duct work and not the magnitude of the other two phases.

Mr. Delia said we need to know what is going on and the committee needs to tells us what is going on.

Ms. Zukowski asked how long do we have to decide on which of the two we prefer and do and to figure out what the extraneous costs of moving the students would be.

Mr. Gerbert stated he thought that Dan Rosenthal said they needed a final number by August to put on the ballot by November.

Ms. Zukowski asked how long it would take to get an estimate of the additional cost on the physical space and the disruption to the educational process.

Mrs. Vadas stated we need to think about the transportation aspect of all of this if students are to be moved.

Dr. Rodrigue stated it is going to disrupt Hawley no matter how we look at it. Whether we do it in phases and smaller sections of the bldg, we would still have to continually pull these students out and over a much longer period of time. She said the 14 vs. 9 months we will still have to find space but less space because it will be a portion of the building not the entire bldg. She further said there is a possibility we could take an entire wing of the High School. Dr.

Longobucco has already been thinking if she had to offer that area. Dr. Rodrigue said we would have to see if it is a one-to-one and what else we would need to do. She indicated we might have parents worry because they are at the high school, and also there is alot of psychological pieces we have to think about. She said if we have the space internally, let's do it for the less amount and less disruption and get it done in 9 months.

Mr. Delia was under the impression that it was going to be done over 3 summers.

Dr. Rodrigue thought they said they could get some work done but not all of it.

Mr. Gerbert stated if we did it during the summers there would not be enough time and it could take 5 years.

Dr. Rodrigue thought she remembered something about temporary housing.

Dr. Ku asked if the 14 months would have to be continuous and no break during the school year. Mr. Gerbert stated that would be correct.

Dr. Ku stated she felt like the communication is not where it should be and we are having a conversation within our group and then there is a conversation happening with Public Bldg & Site. She said she has reached out and has not gotten a response. She then asked how do we get all together in in the same room to have this conversation.

Mr. Gerbert said we need to decide which route we are going to take and then price it out.

Dr Rodrigue stated she thinks we need more information on all of this before we make this decision. She said it's hard for us to say 3 phases or doing it in one unless we truly understand timeline. We have not had any of that explained to us at all.

Mr. Delia suggested maybe we should invite them to a full board meeting to explain to all members what is going on.

Dr. Ku said it was worth to reach out to Dan Rosenthal. Someone needs to bring everyone together and he may be the one to do that. Dr. Ku said she would reach out to him.

Ms. Zukowski stated next Tuesday is the next meeting of Bldg & Site and she will be there to ask more information on the pre-step to the next step to see what information we can get and where their mind set is.

Item 3 Financial Report

End of Year Projected Balances

Mrs. Vadas stated for the month of May we had some large balance changes. But the overall total changes only came to \$117.00. She said the major movers were salaries, purchased property services, supplies, and property and the overall balance decreased from last month by \$2,500. We are looking at a year-end projection of \$13,957.

She further discussed the major movers in detail. Salaries increased by \$90K due to certified salaries. She said the two areas were subs and home bound tutors. We released anticipated funds in the anticipated obligations which increased that balance by \$32K in the certified area; in non-certified there was a total change of \$57K, due to the majority of that coming from educational assistance. She further stated there has been alot of turnover.

She then talked about the increase in balance of \$42K for purchased property services. This was due to bldg & grounds contracted services and water & sewer.

She then stated supplies decreased by \$36K. That account is still above and projected to come in at \$102K

With property there were two E-rate projects that needed to be done. An upgrade for infrastructure of switches at Newtown Middle School, and access points that needed to be upgraded at the High School. The total was about \$90K and was budgeted for but was not encumbered in previous financial statements.

She talked briefly on the COVID expense update which has not changed from the last time. Total expense of just over \$2.7M for all of COVID related expenditures.

Transfers

Mrs. Vadas reviewed the 3 transfers as part of the financial report. The request to move funds from the Paraeducators to cover salaries in the Technology Dept. for the .6 position which was approved by the board this year and added. The request to move \$130K from electricity to textbooks to cover K-5 math program, and the request to move the SpEd Contingency over to the out-of-district tuition to cover those costs.

She talked briefly about the SpEd out-of-district tuition that is currently at a negative \$133K. She then stated the overall SpEd Dept. is ahead by \$366K.

Item 4 Transfers Policy

Mrs. Vadas stated she wanted to get a sense of how transfers should be handled or expected to be handled. She said she is having a hard time figuring out what exactly the policy means. The discussion focused around the wording in the policy and the process of transfers.

Mr. Delia asked if she was talking about transfers that the Director of Business has to make.

Mrs. Vadas stated yes.

Mr. Delia stated we should transfer this discussion to the policy committee and have Mrs. Vadas attend. He also stated the Policy is not very supportive of good budget writing for the following year.

Dr. Ku stated she remembers when this policy was revised and was based on the town side and how they managed things and it was viewed thru that perspective. She wants to maintain the idea that the Board of Education does not have one checking account that we turn over to the Town Financial Director to move pieces around as needed. There is a certain amount of checks and balances that are put into this policy that protects us. She said the Board is held accountable at how we spend our money and if we change our mind we do need to be able to say we changed our mind and this is how we want the money spent.

The discussion continued on the transfer process.

Ms. Zukowski asked if it might make sense to reach out to Bob Tait, Town Financial Director, and ask about the high level goal what would justify the approach we have now vs over much more simple and transparent.

Mrs. Vadas stated we initiate transfers in the beginning of the year one time when we first start moving pieces around.

Mr. Delia asked if we can have the policy committee review this policy and ask to invite Mrs. Vadas to attend.

Mrs. Vadas will talk with Bob Tait before attending the policy meeting.

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

Mrs. Vadas stated the food service amendment is all set for the Board of Education meeting to ask for approval. She stated she is in full support of the amendment.

Mr. Delia stated the Committee will support the recommendation.

Public Comment

None

Item 1: Approval of May 13, 2021 Minutes

Mrs Zukowski moved to accept the minutes of May 13, 2021. Mr Delia seconds the motion. Motion passes to approve the minutes of May 13, 2021.

Adjournment:

The meeting was adjourned at 3:09 pm.

Respectfully Submitted,
Joanne Morris

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

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

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

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

Pledge of Allegiance

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

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

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

Item 2 School Activity Accounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Item 4 Joint Non-Lapsing Account Discussion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Item 5 Financial Updates

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

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

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

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

Item 6 Possible Food Service Renewal Update

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

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

Public Comment

None

Adjournment:

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

Respectfully Submitted,
Joanne Morris

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

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

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

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

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2019 - 2020	2020 - 2021 APPROVED BUDGET	YTD TRANSFERS 2020 - 2021	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
100	SALARIES										
	Administrative Salaries	\$ 4,163,820	\$ 4,160,309	\$ 11,430	\$ 4,171,739	\$ 3,771,455	\$ 396,224	\$ 4,060	\$ 18,696	\$ (14,636)	100.35%
	Teachers & Specialists Salaries	\$ 31,619,798	\$ 32,219,745	\$ (19,930)	\$ 32,199,815	\$ 25,217,758	\$ 7,441,279	\$ (459,223)	\$ 26,524	\$ (485,747)	101.51%
	Early Retirement	\$ 32,000	\$ 16,000	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -	100.00%
	Continuing Ed./Summer School	\$ 92,408	\$ 93,096	\$ -	\$ 93,096	\$ 66,024	\$ 3,882	\$ 23,190	\$ 3,000	\$ 20,190	78.31%
	Homebound & Tutors Salaries	\$ 88,213	\$ 185,336	\$ -	\$ 185,336	\$ 63,651	\$ 8,396	\$ 113,290	\$ 10,500	\$ 102,790	44.54%
	Certified Substitutes	\$ 548,648	\$ 698,193	\$ (15,000)	\$ 683,193	\$ 659,536	\$ 60,313	\$ (36,656)	\$ 15,148	\$ (51,804)	107.58%
	Coaching/Activities	\$ 643,256	\$ 656,571	\$ -	\$ 656,571	\$ 623,371	\$ -	\$ 33,200	\$ 1,300	\$ 31,900	95.14%
	Staff & Program Development	\$ 173,319	\$ 143,517	\$ 41,585	\$ 185,102	\$ 95,004	\$ 14,464	\$ 75,634	\$ 65,000	\$ 10,634	94.26%
	CERTIFIED SALARIES	\$ 37,361,462	\$ 38,172,767	\$ 18,085	\$ 38,190,852	\$ 30,512,798	\$ 7,924,559	\$ (246,505)	\$ 140,167	\$ (386,672)	101.01%
	Supervisors & Technology Salaries	\$ 917,739	\$ 945,154	\$ 50,245	\$ 995,399	\$ 918,643	\$ 98,524	\$ (21,768)	\$ -	\$ (21,768)	102.19%
	Clerical & Secretarial Salaries	\$ 2,310,741	\$ 2,362,981	\$ (69,514)	\$ 2,293,467	\$ 1,956,883	\$ 278,768	\$ 57,816	\$ 4,402	\$ 53,413	97.67%
	Educational Assistants	\$ 2,743,151	\$ 2,875,564	\$ (1,862)	\$ 2,873,702	\$ 2,354,477	\$ 319,310	\$ 199,915	\$ 3,840	\$ 196,075	93.18%
	Nurses & Medical Advisors	\$ 764,244	\$ 801,532	\$ 58,592	\$ 860,124	\$ 671,005	\$ 199,008	\$ (9,889)	\$ 3,800	\$ (13,689)	101.59%
	Custodial & Maint. Salaries	\$ 3,144,919	\$ 3,263,032	\$ -	\$ 3,263,032	\$ 2,760,979	\$ 394,778	\$ 107,275	\$ 5,000	\$ 102,275	96.87%
	Non-Certied Adj & Bus Drivers Salaries	\$ 22,043	\$ 81,607	\$ (56,022)	\$ 25,585	\$ 9,785	\$ 17,839	\$ (2,039)	\$ -	\$ (2,039)	107.97%
	Career/Job Salaries	\$ 117,954	\$ 183,209	\$ (32,281)	\$ 150,928	\$ 47,178	\$ 32,946	\$ 70,804	\$ (27,000)	\$ 97,804	35.20%
	Special Education Svcs Salaries	\$ 1,224,685	\$ 1,355,856	\$ 48,980	\$ 1,404,836	\$ 1,162,713	\$ 173,149	\$ 68,974	\$ 9,214	\$ 59,760	95.75%
	Security Salaries & Attendance	\$ 594,071	\$ 621,957	\$ -	\$ 621,957	\$ 527,676	\$ 72,373	\$ 21,908	\$ -	\$ 21,908	96.48%
	Extra Work - Non-Cert.	\$ 141,823	\$ 115,447	\$ -	\$ 115,447	\$ 124,499	\$ 390	\$ (9,443)	\$ 7,509	\$ (16,952)	114.68%
	Custodial & Maint. Overtime	\$ 214,479	\$ 233,448	\$ -	\$ 233,448	\$ 320,046	\$ -	\$ (86,598)	\$ 39,000	\$ (125,598)	153.80%
	Civic Activities/Park & Rec.	\$ 29,216	\$ 32,000	\$ -	\$ 32,000	\$ 3,916	\$ -	\$ 28,084	\$ 1,900	\$ 26,184	18.18%
	NON-CERTIFIED SALARIES	\$ 12,225,064	\$ 12,871,787	\$ (1,862)	\$ 12,869,925	\$ 10,857,801	\$ 1,587,086	\$ 425,038	\$ 47,666	\$ 377,373	97.07%
	SUBTOTAL SALARIES	\$ 49,586,526	\$ 51,044,554	\$ 16,223	\$ 51,060,777	\$ 41,370,599	\$ 9,511,645	\$ 178,534	\$ 187,833	\$ (9,299)	100.02%

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

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

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

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

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

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

REVENUES												
EXCESS COST GRANT REVENUE												
	EXPENDED 2019 - 2020	APPROVED BUDGET	PROJECTED 1-Dec	PROJECTED 1-Mar	FINAL 22-Apr	VARIANCE to Budget	FEB DEPOSIT	MAY DEPOSIT	% TO BUDGET			
51266	\$ (33,039)	\$ (26,247)	\$ (39,115)	\$ (31,680)	\$ (30,492)	\$ 4,245	\$ (22,367)	\$ (8,125)	120.70%			
54116	\$ (354,206)	\$ (402,480)	\$ (244,709)	\$ (258,303)	\$ (257,766)	\$ (144,714)	\$ (182,364)	\$ (75,402)	64.18%			
54160	\$ (1,372,981)	\$ (1,381,462)	\$ (1,195,965)	\$ (1,253,201)	\$ (1,196,501)	\$ (184,961)	\$ (954,090)	\$ (242,411)	90.72%			
	\$ (1,760,226)	\$ (1,810,189)	\$ (1,479,789)	\$ (1,543,184)	\$ (1,484,759)	\$ (325,430)	\$ (1,158,821)	\$ (325,938)	85.25%			
							Total	\$ (1,484,759)				
OTHER REVENUES												
BOARD OF EDUCATION FEES & CHARGES - SERVICES												
		APPROVED BUDGET	ANTICIPATED	RECEIVED	BALANCE	% RECEIVED						
	LOCAL TUITION		\$32,340	\$8,605	\$28,280	\$4,060	87.45%					
	HIGH SCHOOL FEES FOR PARKING PERMITS		\$30,000	\$0	\$20,000	\$10,000	66.67%					
	MISCELLANEOUS FEES		\$6,000	\$3,596	\$4,243	\$1,757	70.72%					
	TOTAL SCHOOL GENERATED FEES		\$68,340		\$52,523	\$15,817	76.86%					
OTHER GRANTS & SPECIAL REVENUE OFFSETS												
	Excess Cost Grant State Reimbursement		\$ (1,810,189)	\$ (1,484,759)	\$ (1,158,821)	\$ (325,938)	78.05%					
	Corona Releif Grant - State Entitlement Grant		\$380,841		\$380,841		100.00%					
	Town Municipal Portion of CRF Grant		\$165,000		\$165,000		100.00%					
	Town Capital Non-recurring Revenue Fund		\$400,000		\$400,000		100.00%					

2020-2021 COVID Expenses

Original	Anticipated	Balance Due	Expensed	Draft
Personnel Expenses				
Additional Nurse Hours (incl. .8 FTE)	\$110,844	\$110,844	\$110,844	\$67,911
Increased Para Hours	\$24,435	\$24,435	\$24,435	\$17,183
Custodial Overtime for Additional Cleaning	\$84,005	\$8,020	\$92,025	\$45,124
Teacher Coverage (includes subs & new teachers)	\$243,598	\$0	\$243,598	\$218,729
COVID Vaccine Clinic	\$8,672	\$8,672	\$8,672	\$0
Other Student Support				
SPED Outside Student Services	\$62,562	\$62,562	\$62,562	\$32,917
Bus Monitors	\$73,100	\$73,100	\$73,100	\$1,175
Committee & Additional Work	\$23,053	\$23,053	\$23,053	\$14,000
Sub Total Personnel Costs	\$651,711	\$8,020	\$630,269	\$397,038
Facilities Expenses				
Desk Shields & Protective Gear	\$197,973	\$197,973	\$197,973	-\$6,857
Furniture, Fixtures & Storage	\$140,185	\$140,185	\$140,185	\$140,185
Air Purification	\$88,791	\$0	\$88,791	\$25,407
Signage	\$1,967	\$1,967	\$1,967	\$1,967
Disinfectant	\$18,032	\$2,475	\$18,032	\$120,507
Sub Total Facilities Costs	\$479,091	\$2,475	\$546,947	\$281,208
Technology				
Devices	\$939,628	\$0	\$939,628	\$539,628
Miscellaneous Equipment	\$78,260	\$0	\$78,260	\$78,260
Cameras & Microphones	\$50,161	\$0	\$50,161	\$0
Software	\$22,209	\$0	\$22,209	\$22,209
Increased Bandwidth	\$13,822	\$1,116	\$13,822	\$14,938
Subtotal Technology	\$382,698	\$1,116	\$1,104,081	\$655,036
Other Purchases				
Lunch Program (SSO for NHS)	\$19,558	\$19,558	\$19,558	\$19,558
Lunch Program	\$329,000	\$329,000	\$329,000	\$329,000
Student Professional Services (SPED)	\$2,038	\$2,038	\$2,038	\$2,038
Legal Fees	\$14,581	\$14,581	\$14,581	\$14,581
Miscellaneous School Purchases	\$60,704	\$1,650	\$62,354	\$59,538
Subtotal Other Purchases	\$1,340	\$3,688	\$423,843	\$424,714
Total Potential Estimated Additional Costs	\$1,514,840	\$2,705,139	\$2,720,437	\$1,757,996
Savings Offsets (COVID related)	ORIGINAL EST.	POTENTIAL	TOTAL NOTES	
Transportation (include OOD credit)	\$177,467	\$12,000	\$412,000 includes \$145,000 credit from prior year	
Bus Fuel	\$12,000	\$30,000	\$42,000	
Student Travel & Staff Travel	\$70,000	\$6,000	\$76,000	
Summer School Salaries & Activity Salaries	\$50,000	\$50,000	\$50,000	
Para + Other Non-Certified Savings	\$20,874	\$190,000	\$190,000	
Professional Development & Staff Training	\$35,000	\$44,000	\$54,000	
Potential Additional Offsets	\$245,341	\$784,000	\$824,000	
Electricity (due to virtual net metering project)	\$340,000	\$50,000	\$390,000 includes \$125,000 carryover credit from prior year	
Propane	\$30,000	\$20,000	\$50,000	
Total	\$370,000	\$70,000	\$440,000	

CRF Grant ESSER Funds Town Fund Net Expense

\$40,733 \$2,201 \$67,911

\$7,252 \$17,183 \$17,183

\$46,901 \$45,124 \$45,124

\$24,869 \$218,729 \$218,729

\$8,672 \$0 \$0

\$29,645 \$32,917 \$32,917

\$71,925 \$1,175 \$1,175

\$9,053 \$14,000 \$14,000

\$110,844 \$110,844 \$110,844

\$24,435 \$24,435 \$24,435

\$92,025 \$8,020 \$92,025

\$243,598 \$0 \$243,598

\$8,672 \$8,672 \$8,672

\$62,562 \$62,562 \$62,562

\$73,100 \$73,100 \$73,100

\$23,053 \$23,053 \$23,053

\$230,378 \$10,873 \$397,038

\$39,830 \$57,657 \$140,185

\$197,973 \$197,973 \$197,973

\$140,185 \$140,185 \$140,185

\$88,791 \$0 \$88,791

\$1,967 \$1,967 \$1,967

\$2,475 \$2,475 \$2,475

\$549,422 \$549,422 \$549,422

\$97,487 \$55,227 \$281,208

\$1,104,081 \$1,116 \$939,628

\$78,260 \$0 \$78,260

\$50,161 \$0 \$50,161

\$22,209 \$0 \$22,209

\$13,822 \$1,116 \$14,938

\$1,104,081 \$1,116 \$1,105,197

\$50,161 \$0 \$50,161

\$400,000 \$0 \$539,628

\$2,705,139 \$15,298 \$2,720,437

\$380,842 \$16,600 \$397,442

\$382,698 \$1,340 \$384,038

\$19,558 \$19,558 \$19,558

\$329,000 \$329,000 \$329,000

\$2,038 \$2,038 \$2,038

\$14,581 \$14,581 \$14,581

\$60,704 \$1,650 \$62,354

\$423,843 \$3,688 \$427,531

\$2,705,139 \$15,298 \$2,720,437

\$1,514,840 \$2,705,139 \$4,219,979

\$177,467 \$12,000 \$189,467

\$12,000 \$30,000 \$42,000

\$70,000 \$6,000 \$76,000

\$50,000 \$50,000 \$50,000

\$190,000 \$190,000 \$190,000

\$44,000 \$44,000 \$44,000

\$35,000 \$35,000 \$35,000

\$245,341 \$784,000 \$1,029,341

\$340,000 \$50,000 \$390,000

\$30,000 \$20,000 \$50,000

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

6/9/2021

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

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

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

Business/Non-Instructional Operations

Budget Procedures and Line Item Transfers

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

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

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

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

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

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

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

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

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

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

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

Adding Funds to the Non-Lapsing Educational Account

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

Business/Non-Instructional Operations

Budget Procedures and Line Item Transfers (continued)

Removing Funds from the Non-Lapsing Educational Account

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

Legal Reference: Connecticut General Statutes

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

Charter, Town of Newtown, 2008, P. 28