

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
APRIL 30, 2023**

SUMMARY

The tenth financial report for the year continues to provide year to date expenditures, encumbrances and information for anticipated obligations. Many of the accounts within our major objects have been forecasted as “full budget spend” in order to more accurately project an estimated year-end balance. These balances are monitored closely and adjusted each month in order to capture any changes and fluctuations that occur throughout the year.

During the month of April, the district spent approximately \$8.0M for all operations. About \$4.3M was spent on salaries with the remaining balance of \$3.7M on all other objects. Monthly expenditures appear to be within normal limits at this time.

The change over the last month’s year-end projection has resulted in decrease of -\$446,479 with a new estimated year-end balance of \$132,354.

The majority of this decrease is due to the inclusion of pre-purchased items from the 2023-24 budget. If you recall, our 23-24 budget was adjusted by the Legislative Council on April 5th in the amount of -\$550,000. As of April 30, we have identified items that are allowable for pre-purchases; such as textbooks, certain instructional supplies and equipment. These items have been included in this report in order to represent a more accurate year-end balance. *However, \$491,316 will be subject to board approval before these changes are officially made.* The items that are slated for pre-purchase are outlined in the box below (under transfers) and also included as a separate attachment to the financial summary.

TRANSFERS

We have broken the transfer request into two parts. Below lists the transfer requests for regular budget realignments and/or shortfalls. The transfers that are outlined in the following section identify items for pre-purchase as a result of the 2023-24 budget reduction

- \$7,715 from the Administrative and Teacher/Specialist salaries to the Administrative Salaries account to cover a vacation payout for the Middle School Principal and an overlap of salary for the HOM lead teacher;
- \$174,554 within various Teacher and Specialists salary accounts to adjust budgets due to staff turnover and leaves;
- \$105,000 from the Special Education services salaries to Contracted Services to move behavioral therapists’ salaries and substitute funds to cover contracted services for behavioral therapists;
- \$15,000 from Staff and Program Development to Textbooks in order to cover a portion of the cost for decodables to be used in conjunction with the new reading program;
- \$7,795 within high school music student travel to cover high school sports travel;
- \$100,000 from the SpEd contingency to Out-of-District Tuition to cover a portion of the deficit found in special education out-of-district tuition; and
- \$8,700 from B&G Rentals to cover additional costs for custodial equipment.

Transfer request is \$418,764

The following transfer requests are for pre-purchases. These are items that we are requesting to be removed from the 2023-2024 budget and include in the current year. For display purposes, and to provide an estimated year-end balance, these items have been included in the April financial statement.

- \$135,316 from Transportation Services to Contracted Services for the pre-purchase of online digital resources (I-ready, IXL, Lexia, Fun Hub and Learning A-Z);
- \$351,225 from Electric to Textbooks for the pre-purchase of curriculum textbooks associated with the new K-5 reading program; and
- \$4,775 from Electric to Textbooks for the pre-purchase of updated Latin textbooks for use at the high school.

Total transfer request for pre-purchased items: \$491,316

MAJOR MOVERS

SALARY OBJECT

The overall salary object currently displays a positive position of \$527,509, increasing by \$19,379 over the prior month. Various adjustments have been made throughout these accounts for the anticipation of filling open positions as well as the use of certified subs. All salary objects are now in good standing.

PURCHASED PROPERTY SERVICES – the overall position in this object shows a positive balance of \$11,216, having decreased over the prior month by -\$43,938.

- **Building & Grounds Contracted Services** – the balance in this sub-object has been reduced and now shows a negative position of -\$14,044. The primary factor in this change is due to the inclusion of unanticipated costs associated with the replacement of smoke detectors and panels at the Hawley School. The cost for this project was \$109,244 of which a majority was included as part of the CIP plan. Because some of the issues were outside of the scope of the original project and would have been replaced; such as replacement of fire panels, the BoE’s portion of the cost is \$28,759. The majority of the cost has been captured in this account with the balance of \$12,129 captured in Building & Site, Hawley repair account.
- **Building, Site & Emergency Repairs** – the balance here has dipped into the negative due to a number of factors. A portion of the costs associated with the replacement of smoke detector panels has been included as well as costs associated with emergency repairs that are listed at the end of this report.

OTHER PURCHASED SERVICES – the overall position of this object is displaying a negative balance of -\$587,410, having increased over the prior month by -\$105,579. The additional expenses are a result of pre-purchases (see transfer request) for district-wide online digital resources.

- **Transportation Services** – this account includes a transfer request in the amount of \$135,316 (see transfers). In order to account for a portion of the Legislative Council’s approved 2023-24 budget reduction, this adjustment is necessary for the pre-purchase of online digital resources found in curriculum contracted services We will be pre-purchasing these items and removing them from next year’s budget and using the surplus that has been accrued in our local transportation account to pay for these items. The surplus found in this account was for the reduction of six buses in the beginning of the fiscal year.
- **Out-of-District Tuition** – this account now includes the State’s projected Excess Cost Grant adjustment. There was a lot of discussion earlier in the year around this grant and many districts were informed that they would be receiving a larger percentage. However, the State has now finalized their Excess Cost Grant budget allocations and Newtown will be reimbursed at a rate of 73.71%. This will provide approximately \$80K in additional revenue offset.

SUPPLIES – the overall balance has decreased over the prior month by -\$319,086 due to the pre-purchase of the new reading program as well as pre-purchase of classroom textbooks and supplies. This object still displays a positive position of \$81,914

- **Electric** – the net decrease found in this account is -\$257,000 and stems from the inclusion of a transfer request for the new K-5 reading program in the amount of \$351,775. In order to account for a portion of the Legislative Council’s approved 2023-24 budget reduction, this adjustment is necessary for the pre-purchase of textbooks. Also included in the is the pre-purchase of Latin textbooks for \$4,775. These additional costs combined with an uptick (approximately \$100k) found in our virtual net metering credits have decreased this account balance; however, we continue to show a surplus in electricity of \$130,000.
- **Other supplies & textbooks** – these sub-objects are now in the red as some of the materials for the 2023-24 budget have been pre-purchased. Approximately \$50,000 of costs for classroom instructional supplies and textbooks will be adjusted in the 2023-24 budget and pre-purchased as part of the Legislative Council’s approved budget reduction. Additional expenses found in these accounts are for supplies and textbooks associated with the Superintendent’s budget reduction that was established earlier in the year. These adjustments were made during budget deliberations with principals and directors. It was noted that providing there was funding at year-end, these items could be purchased in the 2022-23 fiscal year.

EMERGENCY REPAIRS

- The costs for the high school flood have come through, which include the water remediation, replacement of ceiling tiles, damaged computer and culinary equipment. The total costs of this claim came in at \$104,634.13. The Board of Education is only responsible for the deductible of \$25,000 which has been captured in this month’s financial report.
- Also included in this report is an encumbrance for the replacement of three security cameras at the Sandy Hook school These cameras were beginning to malfunction after enduring many rain storms and have been moved and replaced to an area that is not exposed to the elements. The cost for these cameras was \$7,491.
- We have also set aside \$5,000 in anticipation of a paved walkway that will access the Middle Gate upper field. This cost is included in our emergency repairs as this field is not ADA compliant. The cost is for the materials only and the Newtown Highway department will be performing the work.

REVENUE

The board of education received \$2,011.59 in tuition.

Tanja Vadas
Director of Business
May18, 2023

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

OBJECT CODE	EXPENSE CATEGORY	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<u>GENERAL FUND BUDGET</u>										
100	SALARIES	\$ 53,701,233	\$ (12,875)	\$ 53,688,358	\$ 38,678,391	\$ 14,234,550	\$ 775,417	\$ 247,909	\$ 527,509	99.02%
200	EMPLOYEE BENEFITS	\$ 11,955,016	\$ 249	\$ 11,955,265	\$ 11,409,922	\$ 11,101	\$ 534,242	\$ 548,747	\$ (14,505)	100.12%
300	PROFESSIONAL SERVICES	\$ 687,141	\$ (14,000)	\$ 673,141	\$ 410,506	\$ 51,411	\$ 211,224	\$ 192,357	\$ 18,867	97.20%
400	PURCHASED PROPERTY SERV.	\$ 1,814,663	\$ -	\$ 1,814,663	\$ 1,313,295	\$ 292,205	\$ 209,163	\$ 197,947	\$ 11,216	99.38%
500	OTHER PURCHASED SERVICES	\$ 10,095,326	\$ 26,626	\$ 10,121,952	\$ 8,359,889	\$ 2,134,717	\$ (372,654)	\$ 214,757	\$ (587,410)	105.80%
600	SUPPLIES	\$ 3,365,464	\$ -	\$ 3,365,464	\$ 2,507,181	\$ 219,156	\$ 639,127	\$ 557,213	\$ 81,914	97.57%
700	PROPERTY	\$ 339,710	\$ -	\$ 339,710	\$ 145,872	\$ 61,456	\$ 132,383	\$ 137,619	\$ (5,237)	101.54%
800	MISCELLANEOUS	\$ 76,086	\$ -	\$ 76,086	\$ 71,498	\$ 2,440	\$ 2,148	\$ 2,148	\$ -	100.00%
910	SPECIAL ED CONTINGENCY	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
TOTAL GENERAL FUND BUDGET		\$ 82,134,639	\$ -	\$ 82,134,639	\$ 62,896,555	\$ 17,007,035	\$ 2,231,049	\$ 2,098,695	\$ 132,354	99.84%
900	TRANSFER NON-LAPSING <i>(unaudited)</i>									
GRAND TOTAL		\$ 82,134,639	\$ -	\$ 82,134,639	\$ 62,896,555	\$ 17,007,035	\$ 2,231,049	\$ 2,098,695	\$ 132,354	99.84%

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OBJECT CODE	EXPENSE CATEGORY	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
100	SALARIES									
	Administrative Salaries	\$ 4,312,038	\$ (121,271)	\$ 4,190,767	\$ 3,365,612	\$ 825,769	\$ (614)	\$ 4,310	\$ (4,924)	100.12%
	Teachers & Specialists Salaries	\$ 33,817,522	\$ 149,271	\$ 33,966,793	\$ 23,563,072	\$ 10,399,726	\$ 3,995	\$ 42,782	\$ (38,787)	100.11%
	Early Retirement	\$ 81,000	\$ -	\$ 81,000	\$ 89,000	\$ -	\$ (8,000)	\$ -	\$ (8,000)	109.88%
	Continuing Ed./Summer School	\$ 97,846	\$ 1,161	\$ 99,007	\$ 88,741	\$ 9,771	\$ 494	\$ 494	\$ -	100.00%
	Homebound & Tutors Salaries	\$ 189,413	\$ 45,185	\$ 234,598	\$ 130,460	\$ 32,368	\$ 71,770	\$ 16,000	\$ 55,770	76.23%
	Certified Substitutes	\$ 742,610	\$ -	\$ 742,610	\$ 621,939	\$ 93,058	\$ 27,614	\$ 65,140	\$ (37,526)	105.05%
	Coaching/Activities	\$ 737,184	\$ -	\$ 737,184	\$ 705,859	\$ 4,000	\$ 27,325	\$ 8,724	\$ 18,602	97.48%
	Staff & Program Development	\$ 155,128	\$ -	\$ 155,128	\$ 54,075	\$ 81,080	\$ 19,973	\$ 1,933	\$ 18,040	88.37%
	CERTIFIED SALARIES	\$ 40,132,741	\$ 74,346	\$ 40,207,087	\$ 28,618,757	\$ 11,445,772	\$ 142,558	\$ 139,383	\$ 3,174	99.99%
	Supervisors & Technology Salaries	\$ 1,103,470	\$ 4,960	\$ 1,108,430	\$ 820,954	\$ 172,757	\$ 114,719	\$ 11,583	\$ 103,136	90.70%
	Clerical & Secretarial Salaries	\$ 2,361,178	\$ 200	\$ 2,361,378	\$ 1,817,907	\$ 496,315	\$ 47,155	\$ 725	\$ 46,430	98.03%
	Educational Assistants	\$ 2,965,151	\$ 47,602	\$ 3,012,753	\$ 2,233,489	\$ 665,145	\$ 114,119	\$ 10,300	\$ 103,819	96.55%
	Nurses & Medical Advisors	\$ 902,273	\$ 31,615	\$ 933,888	\$ 620,385	\$ 267,329	\$ 46,175	\$ 5,600	\$ 40,575	95.66%
	Custodial & Maint. Salaries	\$ 3,395,484	\$ (45,604)	\$ 3,349,880	\$ 2,564,272	\$ 691,538	\$ 94,070	\$ 13,294	\$ 80,777	97.59%
	Non-Certied Adj & Bus Drivers Salaries	\$ 155,981	\$ (155,981)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Career/Job Salaries	\$ 171,116	\$ 4,257	\$ 175,373	\$ 106,834	\$ 58,359	\$ 10,180	\$ 8,613	\$ 1,567	99.11%
	Special Education Svcs Salaries	\$ 1,456,181	\$ 20,937	\$ 1,477,118	\$ 1,045,205	\$ 308,806	\$ 123,107	\$ 2,223	\$ 120,884	91.82%
	Security Salaries & Attendance	\$ 679,888	\$ 293	\$ 680,181	\$ 508,298	\$ 127,389	\$ 44,494	\$ 500	\$ 43,994	93.53%
	Extra Work - Non-Cert.	\$ 109,770	\$ 4,500	\$ 114,270	\$ 82,753	\$ 1,141	\$ 30,376	\$ 15,400	\$ 14,976	86.89%
	Custodial & Maint. Overtime	\$ 236,000	\$ -	\$ 236,000	\$ 232,749	\$ -	\$ 3,251	\$ 38,287	\$ (35,036)	114.85%
	Civic Activities/Park & Rec.	\$ 32,000	\$ -	\$ 32,000	\$ 26,788	\$ -	\$ 5,212	\$ 2,000	\$ 3,212	89.96%
	NON-CERTIFIED SALARIES	\$ 13,568,492	\$ (87,221)	\$ 13,481,271	\$ 10,059,633	\$ 2,788,778	\$ 632,860	\$ 108,525	\$ 524,334	96.11%
	SUBTOTAL SALARIES	\$ 53,701,233	\$ (12,875)	\$ 53,688,358	\$ 38,678,391	\$ 14,234,550	\$ 775,417	\$ 247,909	\$ 527,509	99.02%
200	EMPLOYEE BENEFITS									
	Medical & Dental Expenses	\$ 8,790,863	\$ (12,125)	\$ 8,778,738	\$ 8,769,764	\$ 30	\$ 8,944	\$ 6,145	\$ 2,799	99.97%
	Life Insurance	\$ 87,000	\$ -	\$ 87,000	\$ 81,874	\$ -	\$ 5,126	\$ 14,000	\$ (8,874)	110.20%
	FICA & Medicare	\$ 1,706,549	\$ -	\$ 1,706,549	\$ 1,252,452	\$ -	\$ 454,097	\$ 454,097	\$ -	100.00%
	Pensions	\$ 852,347	\$ 25,000	\$ 877,347	\$ 847,421	\$ -	\$ 29,926	\$ 46,755	\$ (16,829)	101.92%
	Unemployment & Employee Assist.	\$ 81,600	\$ -	\$ 81,600	\$ 34,529	\$ 11,071	\$ 36,000	\$ 27,750	\$ 8,250	89.89%
	Workers Compensation	\$ 436,657	\$ (12,626)	\$ 424,031	\$ 423,881	\$ -	\$ 150	\$ -	\$ 150	99.96%
	SUBTOTAL EMPLOYEE BENEFITS	\$ 11,955,016	\$ 249	\$ 11,955,265	\$ 11,409,922	\$ 11,101	\$ 534,242	\$ 548,747	\$ (14,505)	100.12%

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

OBJECT CODE	EXPENSE CATEGORY	2022 - 2023 APPROVED BUDGET	YTD TRANSFERS 2022 - 2023	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
300	PROFESSIONAL SERVICES									
	Professional Services	\$ 493,643	\$ -	\$ 493,643	\$ 334,888	\$ 28,575	\$ 130,180	\$ 111,313	\$ 18,867	96.18%
	Professional Educational Serv.	\$ 193,498	\$ (14,000)	\$ 179,498	\$ 75,618	\$ 22,836	\$ 81,043	\$ 81,044	\$ (0)	100.00%
	SUBTOTAL PROFESSIONAL SERV.	\$ 687,141	\$ (14,000)	\$ 673,141	\$ 410,506	\$ 51,411	\$ 211,224	\$ 192,357	\$ 18,867	97.20%
400	PURCHASED PROPERTY SERV.									
	Buildings & Grounds Contracted Svc.	\$ 683,600	\$ -	\$ 683,600	\$ 530,000	\$ 101,944	\$ 51,656	\$ 65,700	\$ (14,044)	102.05%
	Utility Services - Water & Sewer	\$ 144,770	\$ -	\$ 144,770	\$ 94,913	\$ -	\$ 49,857	\$ 27,357	\$ 22,500	84.46%
	Building, Site & Emergency Repairs	\$ 450,000	\$ -	\$ 450,000	\$ 332,093	\$ 122,957	\$ (5,050)	\$ 39,895	\$ (44,944)	109.99%
	Equipment Repairs	\$ 269,051	\$ -	\$ 269,051	\$ 184,778	\$ 18,175	\$ 66,097	\$ 54,995	\$ 11,103	95.87%
	Rentals - Building & Equipment	\$ 267,242	\$ -	\$ 267,242	\$ 171,511	\$ 49,130	\$ 46,602	\$ 10,000	\$ 36,602	86.30%
	Building & Site Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	SUBTOTAL PUR. PROPERTY SERV.	\$ 1,814,663	\$ -	\$ 1,814,663	\$ 1,313,295	\$ 292,205	\$ 209,163	\$ 197,947	\$ 11,216	99.38%
500	OTHER PURCHASED SERVICES									
	Contracted Services	\$ 886,545	\$ 186,754	\$ 1,073,299	\$ 897,646	\$ 165,029	\$ 10,624	\$ 116,117	\$ (105,493)	109.83%
	Transportation Services	\$ 4,919,428	\$ (172,754)	\$ 4,746,674	\$ 3,645,815	\$ 689,853	\$ 411,006	\$ 363,322	\$ 47,684	99.00%
	Insurance - Property & Liability	\$ 422,766	\$ 12,626	\$ 435,392	\$ 443,289	\$ -	\$ (7,897)	\$ -	\$ (7,897)	101.81%
	Communications	\$ 152,524	\$ -	\$ 152,524	\$ 134,980	\$ 22,721	\$ (5,177)	\$ 10,592	\$ (15,768)	110.34%
	Printing Services	\$ 24,789	\$ -	\$ 24,789	\$ 14,127	\$ 6,873	\$ 3,789	\$ 2,531	\$ 1,258	94.93%
	Tuition - Out of District	\$ 3,450,187	\$ -	\$ 3,450,187	\$ 3,047,015	\$ 1,240,681	\$ (837,509)	\$ (318,014)	\$ (519,495)	115.06%
	Student Travel & Staff Mileage	\$ 239,087	\$ -	\$ 239,087	\$ 177,017	\$ 9,559	\$ 52,511	\$ 40,210	\$ 12,301	94.85%
	SUBTOTAL OTHER PURCHASED SERV.	\$ 10,095,326	\$ 26,626	\$ 10,121,952	\$ 8,359,889	\$ 2,134,717	\$ (372,654)	\$ 214,757	\$ (587,410)	105.80%
600	SUPPLIES									
	Instructional & Library Supplies	\$ 854,242	\$ -	\$ 854,242	\$ 720,227	\$ 131,902	\$ 2,113	\$ 77,891	\$ (75,778)	108.87%
	Software, Medical & Office Supplies	\$ 194,940	\$ -	\$ 194,940	\$ 165,331	\$ 15,732	\$ 13,877	\$ 35,339	\$ (21,462)	111.01%
	Plant Supplies	\$ 366,100	\$ -	\$ 366,100	\$ 334,064	\$ 44,022	\$ (11,987)	\$ 19,126	\$ (31,112)	108.50%
	Electric	\$ 1,022,812	\$ (93,500)	\$ 929,312	\$ 595,461	\$ -	\$ 333,851	\$ 203,851	\$ 130,000	86.01%
	Propane & Natural Gas	\$ 424,980	\$ 40,000	\$ 464,980	\$ 390,442	\$ -	\$ 74,538	\$ 80,538	\$ (6,000)	101.29%
	Fuel Oil	\$ 63,000	\$ 53,500	\$ 116,500	\$ 80,278	\$ -	\$ 36,222	\$ 20,222	\$ 16,000	86.27%
	Fuel for Vehicles & Equip.	\$ 216,258	\$ -	\$ 216,258	\$ 88,253	\$ -	\$ 128,005	\$ 39,315	\$ 88,690	58.99%
	Textbooks	\$ 223,132	\$ -	\$ 223,132	\$ 133,126	\$ 27,500	\$ 62,506	\$ 80,930	\$ (18,424)	108.26%
	SUBTOTAL SUPPLIES	\$ 3,365,464	\$ -	\$ 3,365,464	\$ 2,507,181	\$ 219,156	\$ 639,127	\$ 557,213	\$ 81,914	97.57%

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

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700	PROPERTY									
	Technology Equipment	\$ 156,024	\$ -	\$ 156,024	\$ 96,139	\$ 42,102	\$ 17,783	\$ 17,783	\$ -	100.00%
	Other Equipment	\$ 183,686	\$ -	\$ 183,686	\$ 49,733	\$ 19,354	\$ 114,599	\$ 119,836	\$ (5,237)	102.85%
	SUBTOTAL PROPERTY	\$ 339,710	\$ -	\$ 339,710	\$ 145,872	\$ 61,456	\$ 132,383	\$ 137,619	\$ (5,237)	101.54%
800	MISCELLANEOUS									
	Memberships	\$ 76,086	\$ -	\$ 76,086	\$ 71,498	\$ 2,440	\$ 2,148	\$ 2,148	\$ -	100.00%
	SUBTOTAL MISCELLANEOUS	\$ 76,086	\$ -	\$ 76,086	\$ 71,498	\$ 2,440	\$ 2,148	\$ 2,148	\$ -	100.00%
910	SPECIAL ED CONTINGENCY	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
	TOTAL LOCAL BUDGET	\$ 82,134,639	\$ -	\$ 82,134,639	\$ 62,896,555	\$ 17,007,035	\$ 2,231,049	\$ 2,098,695	\$ 132,354	99.84%
900	Transfer to Non-Lapsing									
	GRAND TOTAL	\$ 82,134,639	\$ -	\$ 82,134,639	\$ 62,896,555	\$ 17,007,035	\$ 2,231,049	\$ 2,098,695	\$ 132,354	99.84%

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<u>SPECIAL REVENUES</u>										
EXCESS COST GRANT REVENUE		APPROVED BUDGET	STATE PROJECTE	STATE PROJECTED	ESTIMATED Total	VARIANCE to Budget	FEB DEPOSIT	MAY DEPOSIT	% TO BUDGET	
			1-Jan	1-Mar						
51266	Special Education Svcs Salaries ECG		\$ (7,843)	\$ (7,750)	\$ (7,750)	\$ 7,750	\$ (5,673)	\$ (2,077)	#DIV/0!	
54116	Transportation Services - ECG	\$ (320,028)	\$ (469,245)	\$ (489,641)	\$ (489,641)	\$ 169,613	\$ (358,435)	\$ (131,206)	153.00%	
54160	Tuition - Out of District ECG	\$ (1,300,484)	\$ (1,348,899)	\$ (1,373,397)	\$ (1,373,397)	\$ 72,913	\$ (1,005,383)	\$ (368,014)	105.61%	
	Total	\$ (1,620,512)	\$ (1,825,987)	\$ (1,870,788)	\$ (1,870,788)	\$ 250,276	\$ (1,369,491)	\$ (501,297)	115.44%	
							Total*	\$ (1,870,788)		
							*75% of Jan Proj			
	SDE MAGNET TRASPORTATION GRANT	\$ (13,000)	\$ (13,000)		\$ (13,000)	\$ -				100.00%
<u>OTHER REVENUES</u>										
BOARD OF EDUCATION FEES & CHARGES - SERVICES			APPROVED BUDGET	ANTICIPATED	RECEIVED	BALANCE	% RECEIVED			
	LOCAL TUITION		\$32,430	\$32,430	\$34,616	(\$2,186)	106.74%			
	HIGH SCHOOL FEES FOR PARKING PERMITS		\$30,000	\$30,000	\$30,000	\$0	100.00%			
	MISCELLANEOUS FEES		\$6,000	\$6,000	\$15,768	(\$9,768)	262.81%			
	TOTAL SCHOOL GENERATED FEES		\$68,430		\$80,384	(\$11,954)	117.47%			
OTHER GRANTS			TOTAL BUDGET	21-22 EXPENSED	YTD EXPENSE	ENCUMBER	BALANCE	% EXPENSED		
214	ESSER II	\$625,532	\$573,735	\$16,243	\$25,000	\$10,554	98.31%			
218	ESSER III (estimated \$809k for 21-22 use)	\$1,253,726	\$709,840	\$278,988	\$233,314	\$31,584	97.48%			

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

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	

ADMINISTRATIVE

\$2,794	100	ADMINISTRATIVE SALARIES	100	ADMINISTRATIVE SALARIES	TO COVER VACATION PAYOUT FOR MIDDLE SCHOOL PRINCIPAL AND OVERLAP OF HEAD O'MEADOW LEAD TEACHERS
\$4,921	100	TEACHERS & SPECIALISTS SALARIES			
\$7,715					
\$174,554	100	TEACHERS & SPECIALISTS SALARIES	100	TEACHERS & SPECIALISTS SALARIES	TO ADJUST BUDGETS BETWEEN TEACHER ACCOUNTS DUE TO STAFF TURNOVER AND LEAVES
\$105,000	100	SPECIAL EDUCATION SVCS SALARIES	500	CONTRACTED SERVICES	TO MOVE BEHAVIORAL THERAPISTS SALARIES AND SUBSTITUTES FUNDS TO CONTRACTED SERVICES TO COVER UNFILLED BEHAVIORAL THERAPISTS
\$15,000	100	STAFF & PROGRAM DEVELOPMENT	600	TEXTBOOKS	TO COVER THE COST OF DECODABLES
\$7,795	500	STUDENT TRAVEL & STAFF MILEAGE	500	STUDENT TRAVEL & STAFF MILEAGE	TO MOVE FUNDS BETWEEN HIGH SCHOOL MUSIC TRAVEL AND SPORTS TRAVEL
\$100,000	910	SPECIAL ED CONTINGENCY	500	TUITION - OUT OF DISTRICT	TO APPLY CONTINGENCY AGAINST SPECIAL EDUCATION TUITION DEFICIT
\$8,700	400	RENTALS - BUILDING & EQUIPMENT	700	OTHER EQUIPMENT	TO MOVE FUNDS FROM CUSTODIAL EQUIPMENT RENTAL TO CUSTODIAL EQUIPMENT
\$418,764					

TRANSFERS FOR PREPURCHASES OF ITEMS REMOVED FROM 2023-24 BUDGET (ALREADY INCLUDED IN FINANCIAL REPORT)

\$135,316	500	TRANSPORTATION SERVICES	500	CONTRACTED SERVICES	TO PREPURCHASE CURRICULUM SERVICES FOR IREADY, IXL, LEXIA, FUN HUB, AND LEARNING A-Z
\$356,000	600	ELECTRIC	600	TEXTBOOKS	TO PREPURCHASE CURRICULUM TEXTBOOKS FOR NEW READING PROGRAM K-5 AND LATIN
\$491,316					

\$910,080	TOTAL TRANSFERS REQUESTED				
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**2022 - 2023
 NEWTOWN BOARD OF EDUCATION
 DETAIL OF TRANSFERS RECOMMENDED
 APRIL 30, 2023**

		FROM					TO		
OBJECT CODE	AMOUNT				OBJECT CODE	AMOUNT			
100	\$2,794	ADMINISTRATIVE SALARIES			100	\$7,715	ADMINISTRATIVE SALARIES		
		\$2,794 001750500000 - 51112 SP ED - ADMIN.	ADMINISTRATORS - SCHOOLS				\$5,968 001500010000 - 51112 M.S. - ADMIN.	ADMINISTRATORS - SCHOOLS	
100	\$4,921	TEACHERS & SPECIALISTS SALARIES					\$1,747 001400010000 - 51115 HOM. - ADMIN.	LEAD TEACHERS	
	\$7,715	\$4,921 001400380000 - 51121 HOM. - CLASSROOM	TEACHERS			\$7,715			
100	\$174,554	TEACHERS & SPECIALISTS SALARIES			100	\$174,554	TEACHERS & SPECIALISTS SALARIES		
		\$3,687 001300260000-51121 M.G. - READING	TEACHERS				\$1,792 001100200000-51121 HAW. - MATH/SCI	TEACHERS	
		\$2,955 001300380000-51121 M.G. - CLASSROOM	TEACHERS				\$1,702 001200340000-51131 S.H. - LIBRARY	SPECIALISTS	
		\$32,258 001400380000-51121 HOM. - CLASSROOM	TEACHERS				\$32,547 001450380000-51121 RIS. - CLASSROOM	TEACHERS	
		\$69,603 001500100000-51121 M.S. - ENGLISH	TEACHERS				\$4,082 001600200000-51121 H.S. - MATH	TEACHERS	
		\$6,119 001500120000-51121 M.S. - WORLD LANG	TEACHERS				\$3,582 001600280000-51121 H.S. - SCIENCE	TEACHERS	
		\$23,336 001750580000-51131 SP ED - SPEECH & HEAR	SPECIALISTS				\$7,051 001600300000-51121 H.S. - SOC STUDIES	TEACHERS	
		\$4,309 001750600000-51121 SP ED - GATES	TEACHERS				\$7,803 001750610000-51120 SP ED - PREK-8 SP ED	TEACHERS - PRESCH	
		\$18,554 001750610000-51126 SP ED - PREK-8 SP ED	TEACHERS - M.S.				\$37,769 001750630000-51121 SP ED - H.S. SP ED	TEACHERS	
		\$10,619 001750790000-51121 SP ED - SUMMER PROGRAM	TEACHERS				\$8,457 001760530000-51133 PUPIL SERV - SOC WORKERS	SPECIALISTS - ELEM	
		\$3,114 001760560000-51133 PUPIL SERV - PSYCH	SPECIALISTS - ELEM				\$69,769 001840880000-51152 DISTRICT - OTHER SERV	SAVINGS FROM TURNOVER	
	\$174,554					\$174,554			
100	\$105,000	SPECIAL EDUCATION SVCS SALARIES			500	\$105,000	CONTRACTED SERVICES		
		\$99,000 001750610000 - 51266 SP ED - PREK-8 SP ED	BEHAVIORAL THERAPISTS				\$105,000 001750610000 - 54000 SP ED - PREK-8 SP ED	CONTRACTED SERV	
		\$6,000 001750610000 - 51366 SP ED - PREK-8 SP ED	BEHAVIORAL THERAPIST SUBS						
	\$105,000								
100	\$15,000	STAFF & PROGRAM DEVELOPMENT			600	\$15,000	TEXTBOOKS		
		\$15,000 001800800000 - 51421 DISTRICT - CURRICULUM	EXTRA WORK - CERT				\$15,000 001800800000 - 56900 DISTRICT - CURRICULUM	TEXTBOOKS	
500	\$7,795	STUDENT TRAVEL & STAFF MILEAGE			500	\$7,795	STUDENT TRAVEL & STAFF MILEAGE		
		\$7,795 001600220000 - 54300 H.S. - MUSIC	STUDENT TRAVEL				\$7,795 001600320000 - 54300 H.S. - SPORTS	STUDENT TRAVEL	
910	\$100,000	SPECIAL ED CONTINGENCY			500	\$100,000	TUITION - OUT OF DISTRICT		
		\$100,000 001750500000 - 59100 SP ED - ADMIN.	UNFORESEEN EXPENSES				\$100,000 001750520000 - 54160 SP ED - OUT OF DISTRICT	TUITION	
400	\$8,700	RENTALS - BUILDING & EQUIPMENT			700	\$8,700	OTHER EQUIPMENT		
		\$8,700 001900960000 - 53400 B&G - CUSTODIAL	EQUIP RENTAL				\$8,700 001900960000 - 57200 B&G - CUSTODIAL	EQUIPMENT/PROPERTY	
	\$418,764					\$418,764			

TRANSFERS FOR PREPURCHASES OF ITEMS REMOVED FROM 2023-24 BUDGET (ALREADY INCLUDED IN FINANCIAL REPORT)

500	\$135,316	TRANSPORTATION SERVICES			500	\$135,316	CONTRACTED SERVICES		
		\$135,316 001920870000 - 54110 DISTRICT - TRANSPORT	TRANS - LOCAL REG ED				\$135,316 001800800000 - 54000 DISTRICT - CURRICULUM	CONTRACTED SERV	
600	\$356,000	ELECTRIC			600	\$356,000	TEXTBOOKS		
		\$26,200 001900960000 - 56201 B&G - CUSTODIAL	ELECTRICITY - HAW				\$356,000 001800800000 - 56900 DISTRICT - CURRICULUM	TEXTBOOKS	
		\$18,000 001900960000 - 56202 B&G - CUSTODIAL	ELECTRICITY - SH						
		\$15,500 001900960000 - 56204 B&G - CUSTODIAL	ELECTRICITY - HOM						
		\$67,200 001900960000 - 56205 B&G - CUSTODIAL	ELECTRICITY - RIS						
		\$13,000 001900960000 - 56206 B&G - CUSTODIAL	ELECTRICITY - MS						
		\$216,100 001900960000 - 56207 B&G - CUSTODIAL	ELECTRICITY - HS						
	\$356,000								
	\$491,316					\$491,316			

	\$910,080	TOTAL TRANSFER REQUEST				\$910,080	TOTAL TRANSFER REQUEST		
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2023-24 Budget Reductions & 2022-23 Pre-Purchase Plan

2023-24 Pre-Purchase Curriculum / District Wide	23-24 Budget Reduction	22-23 Spend	Transfer Information (see notes on page 2)
Reading Program K-5	\$194,000	\$351,225	From Energy accounts (various) to Textbooks
Latin Textbook	\$4,775	\$4,775	From Energy accounts (various) to Textbooks
iReady	\$89,700	\$99,256	From Local Transportation to Contracted Service:
IXL	\$25,600	\$14,850	From Local Transportation to Contracted Service:
Lexia	\$55,340	\$15,100	From Local Transportation to Contracted Service:
Fun Hub	\$0	\$2,940	From Local Transportation to Contracted Service:
Learning A-Z	\$26,500	\$3,170	From Local Transportation to Contracted Service:
Total Curriculum	\$395,915	\$491,316	
<u>Middle Gate</u>			
Science kits	\$9,000	\$9,000	No transfer necessary - encumbered in April/May
<u>Head O'Meadow</u>			
Textbooks for all grades	\$6,158	\$6,158	No transfer necessary - encumbered in April/May
Textbooks for science lab	\$2,000	\$2,000	No transfer necessary - encumbered in April/May
<u>Reed</u>			
Bridges Math program	\$7,000	\$7,000	No transfer necessary - encumbered in April/May
<u>Middle School</u>			
Digital Access for Teachers	\$1,207	\$1,207	No transfer necessary - encumbered in April/May
Spanish Workbooks	\$7,980	\$7,980	No transfer necessary - encumbered in April/May
Rosetta Stone	\$9,000	\$9,000	No transfer necessary - encumbered in April/May
Discovery Ed Science	\$6,250	\$6,250	No transfer necessary - encumbered in April/May
Variable Scroll Saw	\$2,216	\$2,216	No transfer necessary - encumbered in April/May
Total Classroom	\$50,811	\$50,811	
Subtotal 23-24 Pre-Purchases	\$446,726	\$542,127	

2023-24 Budget Reductions

Decodables - Middle Gate	\$7,350	CUT
Total Classroom	\$7,350	
<u>Technology</u>		
Network Specialist	\$85,000	CUT - unable to fill position
ERGO	\$10,722	CUT - no longer required with contracted service
Contracted Services	-\$54,722	ADD - network monitoring service contract
Total Tech	\$41,000	
Subtotal 23-24 Budget Reducatio	\$48,350	\$0

Total 23-24 Budget Reductions	\$495,076	\$542,127
Additional amount required for ad	\$54,924	

*LC reduced BoE budget by \$550,000

Additional requirements for 23-24 budget

Secretary Union Salary (adt'l requir	\$26,000
Custodial & Maint Salay (adt'l requ	\$33,000
Other non-union salary adjustments	\$27,000
Total additional needs	\$140,924

** estimates based on current union contracts

2023-24 Budget Reductions & 2022-23 Pre-Purchase

2023-24 Pre-Purchase Curriculum / District Wide	23-24 Budget Reduction	22-23 Spend	Notes
Reading Program K-5	\$194,000	\$351,225	Unfunded mandate (K-3) would like to implement K-5, 3-yr contract
Latin Textbook	\$4,775	\$4,775	Updated edition of textbook for the high school
iReady	\$89,700	\$99,256	Grades 2-8 (opt. gr 1) student access to personalized pathways
IXL	\$25,600	\$14,850	RIS 15 SPED licenses, NMS/NHS will have supplemental access
Lexia	\$55,340	\$15,100	Grades 5-8 reading intervention - will be using less licenses
Fun Hub	\$0	\$2,940	Grades K-2 for teachers, online version of foundations
Learning A-Z	\$26,500	\$3,170	ELA consultants and ELL - will be shared at RIS
Total Curriculum	\$395,915	\$491,316	
<u>Middle Gate</u>			
Science kits	\$9,000	\$9,000	Purchased using CY funds from various MG accounts
<u>Head O'Meadow</u>			
Textbooks for all grades	\$6,158	\$6,158	Purchased using CY funds from various HOM accounts
Textbooks for science lab	\$2,000	\$2,000	Purchased using CY funds from various HOM accounts
<u>Reed</u>			
Bridges Math program	\$7,000	\$7,000	Purchased using CY funds from RIS accounts
<u>Middle School</u>			
Digital Access for Teachers	\$1,207	\$1,207	Online digital access for 6 world language teachers
Spanish Workbooks	\$7,980	\$7,980	Consumable workbooks for Spanish
Rosetta Stone	\$9,000	\$9,000	75 student licenses
Discovery Ed Science	\$6,250	\$6,250	On-line science textbooks
Variable Scroll Saw	\$2,216	\$2,216	Equipment used in the tech ed department (4 saws)
Total Classroom	\$50,811	\$50,811	
Subtotal 23-24 Pre-Purchases	\$446,726	\$542,127	

2023-24 Budget Reductions

Decodables - Middle Gate	\$7,350	Already included in curriculum budget
Total Classroom	\$7,350	
<u>Technology</u>		
Network Specialist	\$85,000	Reduce position and move towards contracted services model
ERGO	\$10,722	Contracted service (included in Total Communication's cost)
Contracted Services	-\$54,722	Contract \$33,810 + \$5,000 billable hours + \$15,912 contingency
Total Tech	\$41,000	
Subtotal 23-24 Budget Reducatio	\$48,350	\$0

Total 23-24 Budget Reductions	\$495,076	\$542,127
Additional amount required for ad	\$54,924	

*LC reduced BoE budget by \$550,000

Additional requirements for 23-24 budget

Secretary Union Salary (adt'l requir	\$26,000
Custodial & Maint Salay (adt'l requ	\$33,000
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Total additional needs	\$140,924

** estimates based on current union contracts